

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
County Name: APPANOOSE COUNTY County Number: 04

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/15/2024 Meeting Time: 09:10 AM Meeting Location: Boardroom, 1st Floor Courthouse 201 N 12th St, Centerville

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
<https://appanoosecounty.iowa.gov>

County Telephone Number
 (641) 856-6191

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,065,918	4,809,576	4,556,103	5.45
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	203,763	196,466	320,595	
Net Current Property Taxes	4	4,862,155	4,613,110	4,235,508	
Delinquent Property Tax Revenue	5	0	0	5,053	
Penalties, Interest & Costs on Taxes	6	12,000	12,000	77,055	
Other County Taxes/TIF Tax Revenues	7	1,489,623	1,522,242	1,417,952	2.50
Intergovernmental	8	4,256,399	5,719,431	5,055,597	
Licenses & Permits	9	4,200	4,150	12,082	
Charges for Service	10	355,800	340,750	382,949	
Use of Money & Property	11	157,252	100,519	301,630	
Miscellaneous	12	184,600	92,050	303,336	
Subtotal Revenues	13	11,322,029	12,404,252	11,791,162	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	102,860	100,830	102,280	
Operating Transfers In	15	960,182	911,327	871,033	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	12,385,071	13,416,409	12,764,475	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,642,643	3,519,712	3,213,771	6.46
Physical Health and Social Services	19	661,401	538,885	442,322	22.28
County Environment and Education	21	1,859,328	1,160,923	938,616	40.75
Roads & Transportation	22	5,006,652	4,817,006	5,026,008	-0.19
Government Services to Residents	23	673,048	663,452	587,571	7.03
Administration	24	1,585,317	1,519,617	1,323,105	9.46
Nonprogram Current	25	0	0	0	
Debt Service	26	652,260	652,030	650,530	0.13
Capital Projects	27	532,526	1,847,526	2,604,146	-54.78
Subtotal Expenditures	28	14,613,175	14,719,151	14,786,069	
Other Financing Uses:					
Operating Transfers Out	29	960,182	911,327	871,033	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	15,573,357	15,630,478	15,657,102	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-3,188,286	-2,214,069	-2,892,627	
Beginning Fund Balance - July 1,	33	9,516,331	11,730,400	14,623,027	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,226,522	4,287,020	7,468,689	
Fund Balance - Committed	37	1,460,936	1,238,336	1,007,249	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,640,587	3,990,975	3,254,462	
Total Ending Fund Balance - June 30,	40	6,328,045	9,516,331	11,730,400	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	3,909,323	Urban Areas:	6.86019
Rural Only Levies*:	1,156,595		
Special District Levies*:	0	Rural Areas:	9.96699
TIF Tax Revenues:	0	Any special district tax rates not included.	
Utility Replacement Excise Tax:	261,931		

Explanation of any significant items in the budget or additional virtual meeting information:

The remaining ARPA funds uncommitted/unspent have been budgeted as expense. Due to state equalization notice, taxable revenue increased but general basic and rural basic levies were lowered.