

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
County Name: CALHOUN COUNTY County Number: 13

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

Meeting Date: 4/30/2024 Meeting Time: 09:30 AM Meeting Location: Board of Supervisors Room Calhoun County Courthouse 416 Fourth Street Rockwell City, IA 50579

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)
calhouncounty.iowa.gov

County Telephone Number
 (712) 297-7741

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,894,022	8,402,712	8,403,896	2.87
Less: Uncollected Delinquent Taxes - Levy Year	2	429	400	462	
Less: Credits to Taxpayers	3	317,050	315,250	317,610	
Net Current Property Taxes	4	8,576,543	8,087,062	8,085,824	
Delinquent Property Tax Revenue	5	450	630	462	
Penalties, Interest & Costs on Taxes	6	20,000	20,000	30,017	
Other County Taxes/TIF Tax Revenues	7	665,218	619,307	778,981	-7.59
Intergovernmental	8	6,025,110	6,695,990	5,452,782	
Licenses & Permits	9	5,650	10,500	32,815	
Charges for Service	10	1,036,750	1,057,500	1,284,773	
Use of Money & Property	11	362,405	841,860	675,154	
Miscellaneous	12	129,100	268,544	657,347	
Subtotal Revenues	13	16,821,226	17,601,393	16,998,155	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,270,641	2,084,275	2,348,350	
Proceeds of Fixed Asset Sales	16	4,100	100	10,160	
Total Revenues & Other Sources	17	19,095,967	19,685,768	19,356,665	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,387,629	4,020,792	4,377,071	0.12
Physical Health and Social Services	19	1,471,825	1,459,633	1,243,906	8.78
County Environment and Education	21	1,844,625	1,695,987	1,294,082	19.39
Roads & Transportation	22	8,258,180	6,590,890	5,514,013	22.38
Government Services to Residents	23	761,815	613,423	466,857	27.74
Administration	24	2,318,321	2,186,730	2,033,939	6.76
Nonprogram Current	25	182,378	614,778	881,358	-54.51
Debt Service	26	0	0	0	
Capital Projects	27	2,580,000	2,767,000	3,555,625	-14.82
Subtotal Expenditures	28	21,804,773	19,949,233	19,366,851	
Other Financing Uses:					
Operating Transfers Out	29	2,270,641	2,084,275	2,348,350	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	24,075,414	22,033,508	21,715,201	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-4,979,447	-2,347,740	-2,358,536	
Beginning Fund Balance - July 1,	33	13,016,158	15,363,898	17,722,434	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	8,036,711	13,016,158	15,363,898	
Total Ending Fund Balance - June 30,	40	8,036,711	13,016,158	15,363,898	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	
5,968,080	
Rural Only Levies*:	Urban Areas:
2,925,942	5.88193
Special District Levies*:	Rural Areas:
0	9.58676
TIF Tax Revenues:	Any special district tax rates not included.
60,073	
Utility Replacement Excise Tax:	
132,645	

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

Substantial insurance costs including workers compensation, tort-liability and property insurance. Replace old phone systems in 3 buildings. Install camera security in building.