NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: MARSHALL COUNTY   County Number: 64

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

Meeting Date: 3/29/2023   Meeting Time: 09:00 AM   Meeting Location: Marshall County Sheriff's Office Meeting Room, 3rd Floor 3B 2369 Jessup Avenue, Marshalltown. To Participate Live. HTTPS://US02WEB.ZOOM.US/J/87136221316?PWD=Q0LDEXVVEHPLSVROA3LVRDVTCXHAQT09

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): www.marshallcountyia.gov
County Telephone Number: (641) 754-6330

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	15,307,859	14,686,061	13,501,215	6.48
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	1,917	
Less: Credits to Taxpayers	3	840,186	820,788	0	
Net Current Property Taxes	4	14,467,673	13,865,273	13,499,298	
Delinquent Property Tax Revenue	5	1,000	1,000	1,515	
Penalties, Interest & Costs on Taxes	6	80,000	80,000	112,090	
Other County Taxes/TIF Tax Revenues	7	2,548,619	2,530,357	2,927,212	-6.69
Intergovernmental	8	8,653,674	8,904,791	12,494,752	
Licenses & Permits	9	54,275	54,275	281,466	
Charges for Service	10	941,230	970,458	1,014,710	
Use of Money & Property	11	268,033	251,886	311,081	
Miscellaneous	12	894,982	7,152,855	2,166,411	
Subtotal Revenues	13	27,909,486	33,810,895	32,808,535	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	6,523,338	11,128,919	4,327,268	
Proceeds of Fixed Asset Sales	16	10,600	10,600	27,284	
Total Revenues & Other Sources	17	34,443,424	44,950,414	37,163,087	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	11,742,033	10,494,725	9,124,409	13.44
Physical Health and Social Services	19	859,950	681,976	435,897	40.46
Mental Health, ID & DD	20	0	0	971,937	
County Environment and Education	21	1,445,701	1,206,364	943,337	23.80
Roads & Transportation	22	9,700,950	10,484,975	7,890,719	10.88
Government Services to Residents	23	1,215,990	1,645,842	1,191,136	1.04
Administration	24	3,800,274	3,363,556	2,431,779	25.01
Nonprogram Current	25	0	0	0	
Debt Service	26	605,950	607,100	606,176	-0.02
Capital Projects	27	7,668,956	15,885,238	8,227,693	-3.46
Subtotal Expenditures	28	37,039,804	44,369,776	31,823,083	
Other Financing Uses:					
Operating Transfers Out	29	6,523,338	11,128,919	4,327,268	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	43,563,142	55,498,695	36,150,351	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-9,119,718	-10,548,281	1,012,736	
Beginning Fund Balance - July 1,	33	19,051,652	29,599,933	28,587,197	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,872,115	15,966,224	19,566,522	
Fund Balance - Committed	37	40,000	40,000	40,000	
Fund Balance - Assigned	38	417,190	649,537	661,791	
Fund Balance - Unassigned	39	2,602,629	2,395,891	9,331,620	
Total Ending Fund Balance - June 30,	40	9,931,934	19,051,652	29,599,933	

Proposed property taxation by type:	
Countywide Levies*:	12,425,505
Rural Only Levies*:	2,882,354
Special District Levies*:	0
TIF Tax Revenues:	60,000
Utility Replacement Excise Tax:	1,089,208

Proposed tax rates per $1,000 taxable valuation:	
Urban Areas:	6.53991
Rural Areas:	9.66124
Any special district tax rates not included.	

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

The increase in taxes levied on property maintains the General Basic maximum levy rate of $3.50 per $1,000 of taxable valuation, helps reduce the impact of inflation and cost of living. the increase in supplemental levy is to fund the health fund at the normal rate plus a 3 % increase and the increase in line 19 is due to the Opioid litigation settlements the county is getting and will be getting for the next 17 years.