NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/9/2025 Meeting Time: 09:00 AM Meeting Location: Marshall County Courthouse, BOS Meeting Room 1st Floor, 1 East Main Street. Marshalltown, IA 50158

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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	16,201,701	15,669,153	15,508,585	2.21
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	5,056	
Less: Credits to Taxpayers	3	826,652	856,042	814,370	
Net Current Property Taxes	4	15,375,049	14,813,111	14,689,159	
Delinquent Property Tax Revenue	5	1,000	1,000	691	
Penalties, Interest & Costs on Taxes	6	100,000	100,000	108,293	
Other County Taxes/TIF Tax Revenues	7	2,881,923	2,627,496	2,769,935	2.00
Intergovernmental	8	10,031,193	9,842,047	10,166,908	
Licenses & Permits	9	78,050	130,580	333,754	
Charges for Service	10	1,039,000	995,176	888,058	
Use of Money & Property	11	467,725	658,374	1,016,403	
Miscellaneous	12	603,600	794,941	3,843,097	
Subtotal Revenues	13	30,577,540	29,962,725	33,816,298	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,650,000	4,944,110	7,429,648	
Proceeds of Fixed Asset Sales	16	8,000	10,000	71,509	
Total Revenues & Other Sources	17	35,235,540	34,916,835	41,317,455	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	13,625,570	13,127,059	11,028,274	11.15
Physical Health and Social Services	19	1,011,717	968,016	660,164	23.80
County Environment and Education	21	1,867,080	2,525,717	1,348,686	17.66
Roads & Transportation	22	10,557,650	11,104,730	9,971,755	2.90
Government Services to Residents	23	1,255,708	1,213,094	1,090,907	7.29
Administration	24	4,279,807	3,945,572	3,077,167	17.93
Nonprogram Current	25	0	0	0	
Debt Service	26	604,500	605,250	605,550	-0.09
Capital Projects	27	3,329,466	3,776,316	4,496,864	-13.95
Subtotal Expenditures	28	36,531,498	37,265,754	32,279,367	
Other Financing Uses:					
Operating Transfers Out	29	4,650,000	4,944,110	7,429,648	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	41,181,498	42,209,864	39,709,015	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-5,945,958	-7,293,029	1,608,440	
Beginning Fund Balance - July 1,	33	14,353,743	21,646,772	20,038,332	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,385,428	9,344,381	15,642,040	
Fund Balance - Committed	37	40,000	40,000	40,000	
Fund Balance - Assigned	38	537,654	649,154	775,154	
Fund Balance - Unassigned	39	2,444,703	4,320,208	5,189,578	
Total Ending Fund Balance - June 30,	40	8,407,785	14,353,743	21,646,772	

Proposed property taxation by type:	
Countywide Levies*:	13,205,330
Rural Only Levies*:	2,996,371
Special District Levies*:	0
TIF Tax Revenues:	70,000
Utility Replacement Excise Tax:	1,144,623

Proposed tax rates per $1,000 taxable valuation:	
Urban Areas:	6.32794
Rural Areas:	9.35777
Any special district tax rates not included.	

Explanation of any significant items in the budget or additional virtual meeting information:
General Levy is limited to a Max Levy Rate of $3.364 per $1,000 of taxable value. This rate facilitates the levy in General Sup to support Marshall Co Communication Commission through the county-wide-levy, increases to Gen Liability, Worker Comp, & Health Ins while maintaining proper Fund Balances.