

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**  
**Fiscal Year July 1, 2023 - June 30, 2024**  
 County Name: POCAHONTAS COUNTY County Number: 76

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

**Meeting Date: 4/18/2023 Meeting Time: 10:00 AM Meeting Location: Supervisors Room, Pocahontas County Courthouse**

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](http://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) [pocahontascounty.iowa.gov](http://pocahontascounty.iowa.gov) County Telephone Number (712) 335-3361

	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	7,851,096	6,964,070	6,909,057	6.60
Less: Uncollected Delinquent Taxes - Levy Year	2	75	75	4,419	
Less: Credits to Taxpayers	3	214,601	278,000	291,919	
Net Current Property Taxes	4	7,636,420	6,685,995	6,612,719	
Delinquent Property Tax Revenue	5	100	75	2,328	
Penalties, Interest & Costs on Taxes	6	11,025	11,025	32,909	
Other County Taxes/TIF Tax Revenues	7	368,010	358,660	535,268	-17.08
Intergovernmental	8	5,393,667	5,456,733	6,172,770	
Licenses & Permits	9	34,580	34,800	32,310	
Charges for Service	10	601,676	604,399	680,322	
Use of Money & Property	11	208,831	113,382	295,147	
Miscellaneous	12	111,215	72,092	292,927	
<b>Subtotal Revenues</b>	13	14,365,524	13,337,161	14,656,700	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,669,119	1,736,605	1,710,286	
Proceeds of Fixed Asset Sales	16	1,000	1,000	140	
<b>Total Revenues &amp; Other Sources</b>	17	16,035,643	15,074,766	16,367,126	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,991,110	2,774,698	2,279,249	14.56
Physical Health and Social Services	19	1,717,328	1,609,765	1,456,707	8.58
Mental Health, ID & DD	20	0	0	429,414	
County Environment and Education	21	1,256,404	1,123,307	1,104,831	6.64
Roads & Transportation	22	6,631,186	5,442,253	5,168,085	13.27
Government Services to Residents	23	520,579	402,894	396,533	14.58
Administration	24	3,207,822	2,071,463	1,839,254	32.06
Nonprogram Current	25	12,385	11,385	10,713	7.52
Debt Service	26	0	0	0	
Capital Projects	27	2,399,380	1,096,101	71,855	477.86
<b>Subtotal Expenditures</b>	28	18,736,194	14,531,866	12,756,641	
Other Financing Uses:					
Operating Transfers Out	29	1,669,119	1,736,605	1,710,286	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	20,405,313	16,268,471	14,466,927	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-4,369,670	-1,193,705	1,900,199	
Beginning Fund Balance - July 1,	33	16,645,111	17,838,816	15,938,617	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	12,085,632	16,455,301	17,649,006	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	70,000	70,000	70,000	
Fund Balance - Unassigned	39	119,809	119,810	119,810	
<b>Total Ending Fund Balance - June 30,</b>	40	12,275,441	16,645,111	17,838,816	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5.350,222				
Rural Only Levies*:	2,500,874	Urban Areas:	5.87100		
Special District Levies*:	0	Rural Areas:	9.12100		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	116,510				

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