

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/8/2025 Meeting Time: 11:00 AM Meeting Location: Supervisor's Room, Courthouse, 99 Court Square, Pocahontas, IA

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)
pocahontascounty.iowa.gov

County Telephone Number
 (712) 335-3361

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,797,486	8,609,186	7,846,420	5.89
Less: Uncollected Delinquent Taxes - Levy Year	2	0	75	0	
Less: Credits to Taxpayers	3	321,385	268,750	277,154	
Net Current Property Taxes	4	8,476,101	8,340,361	7,569,266	
Delinquent Property Tax Revenue	5	200	300	8,206	
Penalties, Interest & Costs on Taxes	6	9,025	9,025	44,146	
Other County Taxes/TIF Tax Revenues	7	552,107	548,034	535,037	1.58
Intergovernmental	8	8,294,797	6,802,782	5,880,042	
Licenses & Permits	9	29,624	43,380	47,696	
Charges for Service	10	718,569	617,291	705,546	
Use of Money & Property	11	583,207	736,940	992,967	
Miscellaneous	12	173,278	107,515	114,689	
Subtotal Revenues	13	18,836,908	17,205,628	15,897,595	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	8,500,000	0	
Operating Transfers In	15	2,239,117	3,489,726	2,319,209	
Proceeds of Fixed Asset Sales	16	1,000	1,000	0	
Total Revenues & Other Sources	17	21,077,025	29,196,354	18,216,804	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,723,485	3,182,505	2,859,030	14.12
Physical Health and Social Services	19	1,668,008	1,753,095	1,657,201	0.33
County Environment and Education	21	1,276,136	1,269,568	1,198,993	3.17
Roads & Transportation	22	6,728,324	5,917,464	6,272,723	3.57
Government Services to Residents	23	533,840	534,051	475,346	5.97
Administration	24	2,216,032	3,003,855	2,261,446	-1.01
Nonprogram Current	25	14,200	12,525	10,746	14.95
Debt Service	26	621,700	650,000	0	
Capital Projects	27	3,822,838	10,541,331	1,173,515	80.49
Subtotal Expenditures	28	20,604,563	26,864,394	15,909,000	
Other Financing Uses:					
Operating Transfers Out	29	2,239,117	3,489,726	2,319,209	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	22,843,680	30,354,120	18,228,209	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-1,766,655	-1,157,766	-11,405	
Beginning Fund Balance - July 1,	33	16,968,851	18,126,617	18,138,022	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	15,057,904	16,116,277	17,767,347	
Fund Balance - Committed	37	1,998	642,532	142,532	
Fund Balance - Assigned	38	0	70,000	0	
Fund Balance - Unassigned	39	142,294	140,042	216,738	
Total Ending Fund Balance - June 30,	40	15,202,196	16,968,851	18,126,617	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	6,201,319	Urban Areas: 6.43968			
Rural Only Levies*:	2,596,167				
Special District Levies*:	0				
TIF Tax Revenues:	0	Rural Areas: 9.59441			
Utility Replacement Excise Tax:	150,607	Any special district tax rates not included.			

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

Cost of Living increase, Operating Expenses, Increase Insurance Rates