

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
County Name: BUENA VISTA COUNTY County Number: 11

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

Meeting Date: 4/23/2024 Meeting Time: 09:00 AM Meeting Location: Board of Supervisors Room, Buena Vista 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

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)
<https://buonavistacounty.iowa.gov/>

County Telephone Number
 (712) 749-2542

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	13,551,931	12,951,583	11,111,251	10.44
Less: Uncollected Delinquent Taxes - Levy Year	2	67,759	64,095	38,473	
Less: Credits to Taxpayers	3	303,350	563,223	507,584	
Net Current Property Taxes	4	13,180,822	12,324,265	10,565,194	
Delinquent Property Tax Revenue	5	1,250	1,102	1,939	
Penalties, Interest & Costs on Taxes	6	23,500	43,500	52,132	
Other County Taxes/TIF Tax Revenues	7	1,530,441	1,351,396	1,408,466	4.24
Intergovernmental	8	11,828,273	8,452,384	8,247,627	
Licenses & Permits	9	119,500	114,404	168,514	
Charges for Service	10	846,445	789,999	1,008,336	
Use of Money & Property	11	587,055	549,754	559,756	
Miscellaneous	12	174,900	187,099	264,024	
Subtotal Revenues	13	28,292,186	23,813,903	22,275,988	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	1,426,290	4,814,617	
Operating Transfers In	15	3,489,597	3,469,442	3,590,302	
Proceeds of Fixed Asset Sales	16	750	750	1,630	
Total Revenues & Other Sources	17	31,782,533	28,710,385	30,682,537	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	7,091,538	6,510,643	5,448,784	14.08
Physical Health and Social Services	19	2,082,317	1,882,042	1,884,325	5.12
County Environment and Education	21	1,703,609	1,473,751	1,393,844	10.55
Roads & Transportation	22	8,805,000	9,105,000	6,826,175	13.57
Government Services to Residents	23	1,130,245	1,101,727	992,702	6.70
Administration	24	3,237,874	2,979,422	2,586,913	11.88
Nonprogram Current	25	421,560	300,853	273,121	24.24
Debt Service	26	1,177,549	1,329,215	1,547,402	-12.77
Capital Projects	27	8,736,415	9,251,130	2,981,634	71.17
Subtotal Expenditures	28	34,386,107	33,933,783	23,934,900	
Other Financing Uses:					
Operating Transfers Out	29	3,489,597	3,469,442	3,590,302	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	37,875,704	37,403,225	27,525,202	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-6,093,171	-8,692,840	3,157,335	
Beginning Fund Balance - July 1,	33	12,694,019	21,386,859	18,229,524	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,922,192	8,805,519	17,735,023	
Fund Balance - Committed	37	468,232	473,532	473,532	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,210,424	3,414,968	3,178,304	
Total Ending Fund Balance - June 30,	40	6,600,848	12,694,019	21,386,859	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	10,587,717	Urban Areas: 7.41496 Rural Areas: 10.89535			
Rural Only Levies*:	2,964,214				
Special District Levies*:	0				
TIF Tax Revenues:	142,166	Any special district tax rates not included.			
Utility Replacement Excise Tax:	377,000				

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

