

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year 2007/2008 County budget as follows:

Meeting Date: <b>March 6, 2007</b>	Meeting Time: <b>9:00 a.m.</b>	Meeting Location: <b>Meeting Room #2, Marshall County Courthouse</b>
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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.

Average annual percentage changes between FY2005/2006 Actual and FY2007/2008 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 FY2007/2008 Budget amounts, but having no FY2005/2006 Actual amounts, are designated "NEW".

County Web Site (if available): <a href="http://co.marshall.ia.us">co.marshall.ia.us</a>	County Telephone Number: <b>641-754-6320</b>
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Iowa Department of Management Form 630 (Publish) (01/08/2007)		Budget 2007/2008	Re-estimated 2006/2007	Actual 2005/2006	Average Annual % Change
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property*	1	9,945,539	8,542,998	8,051,864	11.14%
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	1,903	
Less: Credits to Taxpayers	3	562,341	484,326	446,635	
Net Current Property Taxes	4	9,383,198	8,058,672	7,603,326	
Delinquent Property Tax Revenue	5	1,420	1,420	1,387	
Penalties, Interest & Costs on Taxes	6	13,000	16,000	86,141	
Other County Taxes/TIF Tax Revenues	7	1,969,584	2,001,356	1,770,622	5.47%
Intergovernmental	8	8,446,824	8,795,901	7,742,551	
Licenses & Permits	9	45,389	38,889	42,259	
Charges for Service	10	781,320	771,525	768,476	
Use of Money & Property	11	409,090	416,509	426,609	
Miscellaneous	12	552,225	267,302	657,748	
<b>Subtotal Revenues</b>	13	<b>21,602,050</b>	<b>20,367,574</b>	<b>19,099,119</b>	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	200,000	0	0	
Operating Transfers In	15	1,494,578	1,786,176	1,420,828	
Proceeds of Fixed Asset Sales	16	7,000	10,727	17,804	
<b>Total Revenues &amp; Other Sources</b>	17	<b>23,303,628</b>	<b>22,164,477</b>	<b>20,537,751</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	5,757,023	5,644,983	5,704,703	0.46%
Physical Health and Social Services	19	933,855	975,289	797,879	8.19%
Mental Health, MR & DD	20	3,590,014	3,135,880	3,096,913	7.67%
County Environment and Education	21	1,008,406	828,140	797,722	12.43%
Roads & Transportation	22	5,679,800	5,323,100	4,777,556	9.03%
Government Services to Residents	23	782,090	825,296	945,280	-9.04%
Administration	24	2,666,246	2,461,285	2,221,505	9.55%
Nonprogram Current	25	0	0	0	
Debt Service	26	696,773	661,283	653,589	3.25%
Capital Projects	27	1,712,505	1,661,890	1,478,363	7.63%
<b>Subtotal Expenditures</b>	28	<b>22,826,712</b>	<b>21,517,146</b>	<b>20,473,510</b>	
Other Financing Uses:					
Operating Transfers Out	29	1,494,578	1,786,176	1,420,828	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	<b>24,321,290</b>	<b>23,303,322</b>	<b>21,894,338</b>	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	<b>(1,017,662)</b>	<b>(1,138,845)</b>	<b>(1,356,587)</b>	
Beginning Fund Balance - July 1,	33	5,588,395	6,727,240	8,083,827	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Reserved	35	0	0	0	
Fund Balance - Unreserved/Designated	36	0	0	467,412	
Fund Balance - Unreserved/Undesignated	37	4,570,733	5,588,395	6,259,828	
<b>Total Ending Fund Balance - June 30,</b>	38	<b>4,570,733</b>	<b>5,588,395</b>	<b>6,727,240</b>	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	8,744,564	Urban Areas:	7.60000
Rural Only Levies*:	1,200,975	Rural Areas:	10.30000
Special District Levies*:	0	Additional for Special District:	0.00000
TIF Tax Revenues:	293,726	Date:	01/00/00
Utility Replacmnt. Excise Tax:	622,158		

Explanation of any significant items in the budget:

Line 1: Property taxes are increasing to enable the county to receive state mental health funding and as a result of no longer being able to utilize declined fund balances for ongoing operating expenses.

Line 19: The increase for physical health and social services can be attributed to increased costs for juvenile detention and shelter care.

Line 20: Higher Medicaid provider costs and new consumers with greater needs coming into the county system account for the mental health increase.

Line 21: Harvester and Gateway TIF revenues have increased. In turn the offsetting expenditures for county environment have also increased.

Line 23: The FY2006 expenditures for Government Services to Residents included a large purchase of election equipment. FY08 does not.

Line 24: Administration costs are budgeted higher than actual FY2006 expenditures due to infrastructure improvements and purchasing computer equipment with grant money received in a previous year.

Karen Squiers, County Auditor