

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

Meeting Date: March 6, 2007	Meeting Time: 9:00 a.m.	Meeting Location: Meeting Room #2, Marshall County Courthouse
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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): co.marshall.ia.us	County Telephone Number: 641-754-6320
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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
REVENUES & OTHER FINANCING SOURCES					
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	
Subtotal Revenues	13	21,602,050	20,367,574	19,099,119	
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	
Total Revenues & Other Sources	17	23,303,628	22,164,477	20,537,751	
EXPENDITURES & OTHER FINANCING USES					
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%
Subtotal Expenditures	28	22,826,712	21,517,146	20,473,510	
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	
Total Expenditures & Other Uses	31	24,321,290	23,303,322	21,894,338	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	(1,017,662)	(1,138,845)	(1,356,587)	
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	
Total Ending Fund Balance - June 30,	38	4,570,733	5,588,395	6,727,240	

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