

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2023 - June 30, 2024**  
**County Name: MONONA COUNTY County Number: 67**

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

**Meeting Date: 4/25/2023 Meeting Time: 11:45 AM Meeting Location: Monona County Board of Supervisor's Room 610 Iowa Ave, Onawa, IA 51040**

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)

[www.mononacounty.org](http://www.mononacounty.org)

County Telephone Number  
(712) 433-2191

		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	7,209,253	7,520,756	7,507,846	-2.01
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	1,063	
Less: Credits to Taxpayers	3	0	0	361,321	
Net Current Property Taxes	4	7,209,253	7,520,756	7,145,462	
Delinquent Property Tax Revenue	5	850	870	1,712	
Penalties, Interest & Costs on Taxes	6	10,910	10,910	33,740	
Other County Taxes/TIF Tax Revenues	7	543,210	524,787	663,012	-9.48
Intergovernmental	8	5,532,801	9,095,984	8,157,793	
Licenses & Permits	9	10,625	8,650	16,035	
Charges for Service	10	363,258	331,600	372,619	
Use of Money & Property	11	144,580	77,580	153,063	
Miscellaneous	12	69,330	73,156	452,018	
<b>Subtotal Revenues</b>	13	13,884,817	17,644,293	16,995,454	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,266,525	1,632,155	1,578,087	
Proceeds of Fixed Asset Sales	16	50,000	50,000	49,225	
<b>Total Revenues &amp; Other Sources</b>	17	16,201,342	19,326,448	18,622,766	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	3,209,463	3,016,604	2,766,866	7.70
Physical Health and Social Services	19	534,341	429,714	362,310	21.44
Mental Health, ID & DD	20	0	0	198,258	
County Environment and Education	21	1,248,682	1,079,786	949,498	14.68
Roads & Transportation	22	7,791,426	6,645,919	6,508,337	9.41
Government Services to Residents	23	701,206	641,956	531,350	14.88
Administration	24	3,187,559	3,031,403	1,639,952	39.42
Nonprogram Current	25	0	0	0	
Debt Service	26	0	0	0	
Capital Projects	27	688,592	2,183,592	1,013,779	-17.58
<b>Subtotal Expenditures</b>	28	17,361,269	17,028,974	13,970,350	
Other Financing Uses:					
Operating Transfers Out	29	2,266,525	1,632,155	1,578,087	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	19,627,794	18,661,129	15,548,437	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-3,426,452	665,319	3,074,329	
Beginning Fund Balance - July 1,	33	10,245,233	9,579,914	6,505,585	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	6,818,781	10,245,233	9,579,914	
<b>Total Ending Fund Balance - June 30,</b>	40	6,818,781	10,245,233	9,579,914	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	
Rural Only Levies*:	Urban Areas: 5.50330
Special District Levies*:	Rural Areas: 8.50330
TIF Tax Revenues:	Any special district tax rates not included.
Utility Replacement Excise Tax:	

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

**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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