

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023

County Name: HARRISON COUNTY County Number: 43

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

Meeting Date: 3/31/2022 Meeting Time: 09:00 AM Meeting Location: Harrison County Courthouse, Board room - 2nd floor, in Logan

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-gov-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)
harrisoncounty.iowa.gov

County Telephone Number
 (712) 644-2401

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,037,783	9,197,206	8,416,995	9.20
Less: Uncollected Delinquent Taxes - Levy Year	2	2,400	2,800	1,453	
Less: Credits to Taxpayers	3	417,507	423,773	382,072	
Net Current Property Taxes	4	9,617,876	8,770,633	8,033,470	
Delinquent Property Tax Revenue	5	1,350	1,250	131,908	
Penalties, Interest & Costs on Taxes	6	50,750	53,000	88,744	
Other County Taxes/TIF Tax Revenues	7	840,206	815,202	1,032,282	-9.78
Intergovernmental	8	7,103,103	7,673,963	8,454,315	
Licenses & Permits	9	36,000	36,000	28,627	
Charges for Service	10	870,351	849,286	818,524	
Use of Money & Property	11	179,079	164,876	226,861	
Miscellaneous	12	2,087,965	3,494,183	829,618	
Subtotal Revenues	13	20,786,680	21,858,393	19,644,349	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,576,000	5,044,586	2,259,900	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	23,362,680	26,902,979	21,904,249	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,734,871	3,496,065	3,254,621	7.12
Physical Health and Social Services	19	1,947,738	2,068,467	2,056,468	-2.68
Mental Health, ID & DD	20	0	323,127	353,350	
County Environment and Education	21	1,384,004	2,130,537	1,254,371	5.04
Roads & Transportation	22	7,580,000	7,400,000	7,331,176	1.68
Government Services to Residents	23	716,074	682,729	641,067	5.69
Administration	24	1,764,682	1,643,970	1,478,340	9.26
Nonprogram Current	25	0	0	0	
Debt Service	26	630,895	633,145	121,266	128.09
Capital Projects	27	4,364,645	4,993,349	870,667	123.90
Subtotal Expenditures	28	22,122,909	23,371,389	17,361,326	
Other Financing Uses:					
Operating Transfers Out	29	2,576,000	5,044,586	2,259,900	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	24,698,909	28,415,975	19,621,226	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-1,336,229	-1,512,996	2,283,023	
Beginning Fund Balance - July 1,	33	11,925,203	13,438,199	11,155,176	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	8,034,878	9,313,135	8,340,287	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,554,096	2,612,068	5,097,912	
Total Ending Fund Balance - June 30,	40	10,588,974	11,925,203	13,438,199	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,417,566	Urban Areas: 6.56114			
Rural Only Levies*:	2,620,217				
Special District Levies*:	0				
TIF Tax Revenues:	0	Rural Areas: 9.62592			
Utility Replacement Excise Tax:	140,406	Any special district tax rates not included.			

Explanation of any significant items in the budget or additional virtual meeting information:
 Continuation of services to public.