

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2025 - June 30, 2026**  
**County Name: SHELBY COUNTY    County Number: 83**

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

Meeting Date: 4/22/2025    Meeting Time: 09:00 AM    Meeting Location: Shelby 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](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)  
[shelbycounty.iowa.gov](http://shelbycounty.iowa.gov)

County Telephone Number  
 (712) 755-3831

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	9,866,488	9,423,339	8,058,461	10.65
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	358,800	356,900	308,214	
Net Current Property Taxes	4	9,507,688	9,066,439	7,750,247	
Delinquent Property Tax Revenue	5	0	0	0	
Penalties, Interest & Costs on Taxes	6	26,000	26,000	38,911	
Other County Taxes/TIF Tax Revenues	7	1,162,659	1,053,043	1,077,316	3.89
Intergovernmental	8	6,182,862	6,225,800	6,395,600	
Licenses & Permits	9	22,800	22,900	47,932	
Charges for Service	10	1,032,510	962,000	542,810	
Use of Money & Property	11	968,567	966,770	429,545	
Miscellaneous	12	314,190	291,000	713,525	
Subtotal Revenues	13	19,217,276	18,613,952	16,995,886	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,354,217	4,251,957	3,587,453	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	23,571,493	22,865,909	20,583,339	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	6,022,252	5,947,795	4,797,625	12.04
Physical Health and Social Services	19	933,296	995,964	623,410	22.36
County Environment and Education	21	977,685	783,463	573,335	30.59
Roads & Transportation	22	7,247,598	7,140,945	6,978,090	1.91
Government Services to Residents	23	642,020	528,962	455,771	18.69
Administration	24	2,078,103	1,935,736	1,899,458	4.60
Nonprogram Current	25	233,000	333,000	179,815	13.83
Debt Service	26	338,700	344,700	335,600	0.46
Capital Projects	27	1,115,500	1,072,500	1,265,210	-6.10
Subtotal Expenditures	28	19,588,154	19,083,065	17,108,314	
Other Financing Uses:					
Operating Transfers Out	29	4,354,217	4,251,957	3,587,453	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	23,942,371	23,335,022	20,695,767	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-370,878	-469,113	-112,428	
Beginning Fund Balance - July 1,	33	5,430,951	5,900,064	6,012,492	
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	5,060,073	5,430,951	5,900,064	
Total Ending Fund Balance - June 30,	40	5,060,073	5,430,951	5,900,064	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,073,860				
Rural Only Levies*:	2,792,628	Urban Areas:			
Special District Levies*:	0	Rural Areas:			6.43730
TIF Tax Revenues:	240,000	Any special district tax rates not included.			9.89193
Utility Replacement Excise Tax:	111,459				

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