

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024

County Name: RINGGOLD COUNTY County Number: 80

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

Meeting Date: 4/24/2023 Meeting Time: 10:30 AM Meeting Location: Ringgold County Courthouse Assembly Room

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

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.ringgoldcounty.iowa.gov

County Telephone Number
 (641) 464-3239

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	3,926,662	3,647,879	3,573,779	4.82
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	125,800	152,000	174,317	
Net Current Property Taxes	4	3,800,862	3,495,879	3,399,462	
Delinquent Property Tax Revenue	5	180	450	105	
Penalties, Interest & Costs on Taxes	6	15,100	15,500	24,101	
Other County Taxes/TIF Tax Revenues	7	484,578	413,639	600,107	-10.14
Intergovernmental	8	4,547,882	4,964,523	5,095,654	
Licenses & Permits	9	11,000	8,000	7,750	
Charges for Service	10	270,217	237,340	321,736	
Use of Money & Property	11	75,540	40,540	23,740	
Miscellaneous	12	373,929	342,429	173,727	
Subtotal Revenues	13	9,579,288	9,518,300	9,646,382	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	920,000	950,000	850,000	
Proceeds of Fixed Asset Sales	16	0	0	7,300	
Total Revenues & Other Sources	17	10,499,288	10,468,300	10,503,682	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,056,065	1,745,316	1,488,386	17.53
Physical Health and Social Services	19	1,045,808	1,512,603	696,150	22.57
Mental Health, ID & DD	20	0	0	544,443	
County Environment and Education	21	503,135	602,316	541,404	-3.60
Roads & Transportation	22	4,894,965	4,276,499	3,926,746	11.65
Government Services to Residents	23	340,962	320,041	362,525	-3.02
Administration	24	1,139,520	1,116,086	1,078,294	2.80
Nonprogram Current	25	0	0	0	
Debt Service	26	189,700	191,500	182,200	2.04
Capital Projects	27	1,390,000	690,000	431,182	79.55
Subtotal Expenditures	28	11,560,155	10,454,361	9,251,330	
Other Financing Uses:					
Operating Transfers Out	29	920,000	950,000	850,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	12,480,155	11,404,361	10,101,330	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-1,980,867	-936,061	402,352	
Beginning Fund Balance - July 1,	33	5,665,494	6,601,555	6,199,203	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,220,895	3,637,690	5,622,099	
Fund Balance - Committed	37	0	96,000	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	463,732	1,931,804	979,456	
Total Ending Fund Balance - June 30,	40	3,684,627	5,665,494	6,601,555	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	2,988,900				
Rural Only Levies*:	937,762	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	69,478				

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

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY**Fiscal Year July 1, 2023 - June 30, 2024****County Name: RINGGOLD COUNTY County Number: 80****The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:****Meeting Date: 4/3/2023 Meeting Time: 10:30 AM Meeting Location: Ringgold County Courthouse Board of Supervisors Office 109 W. Madison St. Mount Ayr, IA 50854****Contact Person: Amanda Waske Contact Phone Number: (641) 464-3239****At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.**County Website (if available)
www.ringgoldcounty.iowa.govCounty Telephone Number
(641) 464-3239

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	413,532,690	418,371,932	418,371,932	
Requested Tax Dollars-General Basic	2	1,860,897		1,919,801	
Requested Tax Dollars-General Supplemental	3	900,625		1,107,770	
Requested Tax Dollars-General Services Total	4	2,761,522	2,761,522	3,027,571	9.63
Estimated Tax Rate-General Services	5	6.67788	6.60064	7.23655	
Taxable Valuations-Rural Services	6	341,550,298	349,394,551	349,394,551	
Requested Tax Dollars-Rural Basic	7	933,891		952,569	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	933,891	933,891	952,569	2.00
Estimated Tax Rate-Rural Services	10	2.73427	2.67288	2.72634	

Explanation of increases in the budget:

The 2% growth limitation provides for an increase of only \$55,230. The general fund accounts for the majority of county expenditures across many departments. There are no significant purchases planned in FY24 through the general fund. The limited revenues are not keeping up with the rate of inflation in cost of goods and services. The proposed increase provides for sustainability of core county services.

If applicable, the above notice is also available online at:

www.ringgoldcounty.iowa.gov

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022
Taxes Levied on Property	1	2,988,900	937,762		0		3,926,662	3,647,879	3,573,779
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0
Less: Credits to Taxpayers	3	95,600	30,200		0		125,800	152,000	174,317
Net Current Property Taxes	4	2,893,300	907,562		0		3,800,862	3,495,879	3,399,462
Delinquent Property Tax Revenue	5	130	50		0		180	450	105
Penalties, Interest & Costs on Taxes	6	15,100					15,100	15,500	24,101
Other County Taxes/TIF Tax Revenues	7	54,771	429,807	0	0	0	484,578	413,639	600,107
Intergovernmental	8	905,071	3,642,811	0	0	0	4,547,882	4,964,523	5,095,654
Licenses & Permits	9	8,500	2,500	0	0	0	11,000	8,000	7,750
Charges for Service	10	266,117	4,100	0	0	0	270,217	237,340	321,736
Use of Money & Property	11	70,540	5,000	0	0	0	75,540	40,540	23,740
Miscellaneous	12	12,250	361,679	0	0	0	373,929	342,429	173,727
Subtotal Revenues	13	4,225,779	5,353,509	0	0	0	9,579,288	9,518,300	9,646,382
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0
Operating Transfers In	15	0	920,000	0	0	0	920,000	950,000	850,000
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	7,300
Total Revenues & Other Sources	17	4,225,779	6,273,509	0	0	0	10,499,288	10,468,300	10,503,682
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	1,606,394	449,671			0	2,056,065	1,745,316	1,488,386
Physical Health and Social Services	19	1,018,408	27,400			0	1,045,808	1,512,603	696,150
Mental Health, ID & DD	20	0	0			0	0	0	544,443
County Environment and Education	21	405,617	97,518			0	503,135	602,316	541,404
Roads & Transportation	22	0	4,894,965			0	4,894,965	4,276,499	3,926,746
Government Services to Residents	23	340,762	200			0	340,962	320,041	362,525
Administration	24	1,139,520	0			0	1,139,520	1,116,086	1,078,294
Nonprogram Current	25	0	0			0	0	0	0
Debt Service	26	0	189,700		0	0	189,700	191,500	182,200
Capital Projects	27	0	1,390,000	0		0	1,390,000	690,000	431,182
Subtotal Expenditures	28	4,510,701	7,049,454	0	0	0	11,560,155	10,454,361	9,251,330
Other Financing Uses:									
Operating Transfers Out	29	0	920,000	0	0	0	920,000	950,000	850,000
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31	4,510,701	7,969,454	0	0	0	12,480,155	11,404,361	10,101,330
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses		32	-284,922	-1,695,945	0	0	-1,980,867	-936,061	402,352
Beginning Fund Balance - July 1, 2023	33	1,194,071	4,471,423	0	0	0	5,665,494	6,601,555	6,199,203
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0
Fund Balance - Restricted	36	445,417	2,775,478	0	0	0	3,220,895	3,637,690	5,622,099
Fund Balance - Committed	37	0	0	0	0	0	0	96,000	0
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0
Fund Balance - Unassigned	39	463,732	0	0	0	0	463,732	1,931,804	979,456
Total Ending Fund Balance - June 30,	40	909,149	2,775,478	0	0	0	3,684,627	5,665,494	6,601,555

Proposed tax rate per \$1,000 valuation for County purposes: 7.27479 urban areas; 10.00113 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2023 - June 30, 2024

County Number: 80 County Name: RINGGOLD COUNTY Date Adopted: 4/24/2023

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
GAAP

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		418,371,932		410,857,276	
General Basic	2	1,919,801		4.58874		1,885,317
+ Cemetery (Pioneer - 331.424B)	3	16,000		0.03824		15,711
= Total for General Basic	4	1,935,801				1,901,028
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	0				0
General Supplemental	6	1,107,770		2.64781		1,087,872
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	45,000				44,192
Debt Service (from Form 703 col. I Countywide total)	9	0	457,864,329	0.00000	450,349,673	0
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	3,043,571		7.27479		2,988,900
B. All Rural Services Only Levies:	13		349,394,551		343,963,774	
Rural Services Basic	14	952,569		2.72634		937,762
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17	0		0.00000		0
Other	18	0		0.00000		0
Other	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	952,569		2.72634		937,762
Subtotal Countywide/All Rural Services (A + B)	21	3,996,140		10.00113		3,926,662
C. Special District Levies:						
Flood & Erosion	22	0	0	0.00000	0	0
Voted Emergency Medical Services (partial county)	23	0	0	0.00000	0	0
Other	24	0	0	0.00000	0	0
Other	25	0	0	0.00000	0	0
Other	26	0	0	0.00000	0	0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	3,996,140				3,926,662

Compensation Schedule for FY 2023/2024			
Elected Official	Annual Salary	Number of Official County Newspapers	2
Attorney	53,905	Names of Official County Newspapers:	
Auditor	54,130	1	Diagonal Progress
Recorder	53,867	2	Mount Ayr Record News
Treasurer	53,867	3	
Sheriff	87,386	4	
Supervisors	33,782	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson)

(Date)

(County Auditor)

(Date)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification)

(Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	5			0		0
	6			0		0
	7			0		0
	8			0		0
	9			0		0
	10			0		0
	11			0		0
	12			0		0
	13			0		0
	14			0		0
	15			0		0
	16			0		0
	17			0		0
	18			0		0
	19			0		0
	20			0		0
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0		0	0

REVENUES DETAIL

County Name: RINGGOLD COUNTY
County No: 80

		GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022		
TAXED LEVIED ON PROPERTY	1	1,901,028	1,087,872		937,762	0		0	0	0		3,926,662	3,647,879	3,573,779	1	
	2	0	0	0	0	0	0	0	0	0		0	0	0	2	
	3	62,000	33,600		30,200	0		0	0	0		125,800	152,000	174,317	3	
	4	1,839,028	1,054,272		907,562	0		0	0	0		3,800,862	3,495,879	3,399,462	4	
	5	100	30		50	0		0	0	0		180	450	105	5	
	6	15,100										15,100	15,500	24,101	6	
OTHER COUNTY TAXES/TIF REVENUES																
12XX Other County Taxes	7	65	35	0	0	0		0	0	0		100	105	121	7	
13XX Voter-Approved Local Option Taxes	8	0	0	0	0	0	0	415,000	0	0	0	415,000	350,000	540,841	8	
14XX Gambling Taxes	9	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
15XX TIF Tax Revenues	10	0	0	0	0	0	0	0	0	0	0	0	0	0	10	
16XX Utility Tax Replacement Excise Taxes	11	34,773	19,898		14,807	0		0	0	0		69,478	63,534	59,145	11	
17XX Taxes Collected for Other Governments	11B	0	0		0	0		0	0	0		0	0	0	11B	
Subtotal	12	34,838	19,933	0	14,807	0	0	415,000	0	0	0	484,578	413,639	600,107	12	
INTERGOVERNMENTAL REVENUE																
20XX State Shared Revenues	13	1,000	0	0	0	0	3,317,090	0	0	0	0	3,318,090	3,229,545	3,549,784	13	
21XX State Replacements Against Levied Taxes	14	62,000	33,600		30,200	0		0	0	0		125,800	152,000	174,317	14	
22XX Other State Tax Replacements	15	400	200	0	100	0	0	0	0	0	0	700	15,750	17,745	15	
23XX, 24XX State/Federal Pass-Thru Revenues	16	120,444	0	405,161	0	0	0	0	0	0	0	525,605	1,019,333	1,078,655	16	
25XX Contributions from Other Intergovernmental Units	17	234,188	19,000	15,778	0	0	0	0	0	0	0	268,966	221,211	219,205	17	
26XX, 27XX State Grants and Entitlements	18	13,300	0	0	0	0	500	8,000	0	0	0	21,800	39,763	55,948	18	
28XX Federal Grants and Entitlements	19	0	0	0	0	0	286,921	0	0	0	0	286,921	286,921	0	19	
29XX Payments in Lieu of Taxes	20	0	0	0	0	0	0	0	0	0	0	0	0	0	20	
Subtotal (lines 13 - 20)	21	431,332	52,800	420,939	30,300	0	3,604,511	8,000	0	0	0	4,547,882	4,964,523	5,095,654	21	
3XXX Licenses & Permits	22	8,500	0	0	0	0	2,500	0	0	0	0	11,000	8,000	7,750	22	
4XXX, 5XXX Charges for Service	23	261,117	0	5,000	0	0	0	4,100	0	0	0	270,217	237,340	321,736	23	
6XXX Use of Money & Property	24	70,540	0	0	0	0	0	5,000	0	0	0	75,540	40,540	23,740	24	
8XXX Miscellaneous	25	9,250	1,000	2,000	0	0	353,579	8,100	0	0	0	373,929	342,429	173,727	25	
Total Revenues	26	2,669,805	1,128,035	427,939	952,719	0	3,960,590	440,200	0	0	0	9,579,288	9,518,300	9,646,382	26	
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
9000 From General Basic	27		0	0			0	0	0	0	0	0	0	0	27	
9020 From Rural Services Basic	28					0	0	0	0	0	0	0	0	0	28	
90xx From Other Budgetary Funds	29	0	0	0	0	0	920,000	0	0	0	0	920,000	950,000	850,000	29	
Subtotal (lines 27 - 29)	30	0	0	0	0	0	920,000	0	0	0	0	920,000	950,000	850,000	30	
91XX Proceeds/Gen Long-Term Debt	31	0	0	0	0	0	0	0	0	0	0	0	0	0	31	
92XX Proceeds/Gen Capital Asset Sales	32	0	0	0	0	0	0	0	0	0	0	0	0	0	32	
Total Revenues and Other Sources	33	2,669,805	1,128,035	427,939	952,719	0	4,880,590	440,200	0	0	0	10,499,288	10,468,300	10,503,682	33	
Beginning Fund Balance - July 1, NaN	34	703,267	296,940	193,864	264,047	0	2,618,375	1,589,001	0	0	0	5,665,494	6,601,555	6,199,203	34	
Total Resources	35	3,373,072	1,424,975	621,803	1,216,766	0	7,498,965	2,029,201	0	0	0	16,164,782	17,069,855	16,702,885	35	
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0	0	0	0	0	0	0	0	0	36	

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: RINGGOLD COUNTY
County No: 80

		GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
LAW ENFORCEMENT PROGRAM															
1000 - Uniformed Patrol Services	1	179,290	46,710	0	0	0	0	23,000	0	249,000	204,971	202,399	1		
1010 - Investigations	2	0	0	0	0	0	0	1,000	0	1,000	1,000	0	2		
1020 - Unified Law Enforcement	3	40,000	6,464	0	0	0	0	0	0	46,464	46,564	44,411	3		
1030 - Contract Law Enforcement	4	175,050	46,024	0	0	0	0	0	0	221,074	209,182	168,136	4		
1040 - Law Enforcement Communications	5	315,800	154,750	0	0	0	0	88,671	0	559,221	535,770	387,713	5		
1050 - Adult Correctional Services	6	54,700	4,241	14,000	0	0	0	332,000	0	404,941	217,941	159,572	6		
1060 - Administration	7	296,772	48,829	0	0	0	0	2,000	0	347,601	315,440	332,299	7		
Subtotal	8	1,061,612	307,018	14,000	0	0	0	446,671	0	1,829,301	1,530,868	1,294,530	8		
LEGAL SERVICES PROGRAM															
1100 - Criminal Prosecution	9	110,059	40,305	0	0	0	0	3,000	0	153,364	146,048	136,827	9		
1110 - Medical Examiner	10	15,000	0	0	0	0	0	0	0	15,000	15,000	8,486	10		
1120 - Child Support Recovery	11	0	0	0	0	0	0	0	0	0	0	0	11		
Subtotal	12	125,059	40,305	0	0	0	0	3,000	0	168,364	161,048	145,313	12		
EMERGENCY SERVICES															
1200 - Ambulance Services	13	0	0	0	0	0	0	0	0	0	0	0	13		
1210 - Emergency Management	14	0	50,000	0	0	0	0	0	0	50,000	45,000	44,162	14		
1220 - Fire Protection & Rescue Services	15	0	0	0	0	0	0	0	0	0	0	0	15		
1230 - E911 Service Board	16	0	0	0	0	0	0	0	0	0	0	0	16		
Subtotal	17	0	50,000	0	0	0	0	0	0	50,000	45,000	44,162	17		
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
1400 - Physical Operations	18	0	500	0	0	0	0	0	0	500	500	0	18		
1410 - Research & Other Assistance	19	0	400	0	0	0	0	0	0	400	400	196	19		
1420 - Bailiff Services	20	0	0	0	0	0	0	0	0	0	0	0	20		
Subtotal	21	0	900	0	0	0	0	0	0	900	900	196	21		
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses	22	0	0	0	0	0	0	0	0	0	0	0	22		
1510 - (Reserved)	23												23		
1520 - Detention Services	24	0	7,000	0	0	0	0	0	0	7,000	7,000	4,185	24		
1530 - Court Costs	25	0	0	0	0	0	0	0	0	0	0	0	25		
1540 - Service of Civil Papers	26	0	0	0	0	0	0	0	0	0	0	0	26		
Subtotal	27	0	7,000	0	0	0	0	0	0	7,000	7,000	4,185	27		
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0	0	0	0	0	28		
1610 - Juvenile Representation Services	29	0	0	0	0	0	0	0	0	0	0	0	29		
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	500	0	0	0	0	0	0	500	500	0	30		
Subtotal	31	0	500	0	0	0	0	0	0	500	500	0	31		
Total - Public Safety & Legal Services	32	1,186,671	405,723	14,000	0	0	0	449,671	0	2,056,065	1,745,316	1,488,386	32		

SERVICE AREA A 3

PHYSICAL HEALTH & SOCIAL SERVICES
County Name: RINGGOLD COUNTY
County No: 80

		GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
PHYSICAL HEALTH SERVICES PROGRAM															
	3000 - Personal & Family Health Services	1	241,638		0		0	7,400	0	288,061	138,670	152,687			
	3010 - Communicable Disease Prevention & Control Services	2	5,000	0	0		0	0	0	5,000	481,301	69,031			
	3020 - Environmental Health	3	22,455	2,735	0	0	0	0	0	25,190	29,540	17,065			
	3040 - Health Administration	4	115,166	85,698	0	0	0	0	0	200,864	354,271	378,247			
	3050 - Support of Hospitals	5	0	0	0	0	0	0	0	0	0	0			
	Subtotal	6	384,259	127,456	0	0	0	7,400	0	519,115	1,003,782	617,030			
SERVICES TO POOR PROGRAM															
	3100 - Administration	7	20,800	0	0	0	0	0	0	20,800	19,700	17,921			
	3110 - General Welfare Services	8	12,500	0	0	0	0	0	0	12,500	12,500	4,035			
	3120 - Care in County Care Facility	9	0	0	0	0	0	0	0	0	0	0			
	Subtotal	10	33,300	0	0	0	0	0	0	33,300	32,200	21,956			
SERVICES TO MILITARY VETERANS PROGRAM															
	3200 - Administration	11	40,237	4,604	0	0	0	0	0	44,841	43,339	41,760			
	3210 - General Services to Veterans	12	14,300	0	0	0	0	0	0	14,300	14,300	8,277			
	Subtotal	13	54,537	4,604	0	0	0	0	0	59,141	57,639	50,037			
CHILDREN'S & FAMILY SERVICES PROGRAM															
	3300 - Youth Guidance	14	0	0	0	0	0	0	0	0	0	0			
	3310 - Family Protective Services	15	0	0	0	0	0	0	0	0	0	0			
	3320 - Services for Disabled Children	16	0	0	0	0	0	0	0	0	0	0			
	Subtotal	17	0	0	0	0	0	0	0	0	0	0			
SERVICES TO OTHER ADULTS PROGRAM															
	3400 - Services to the Elderly	18	7,091		0	0	0	0	0	7,091	7,000	7,127			
	3410 - Other Social Services	19	0	0	407,161	0	0	0	0	407,161	411,982	0			
	3420 - Social Services Business Operations	20	0	0	0	0	0	0	0	0	0	0			
	Subtotal	21	7,091	0	407,161	0	0	0	0	414,252	418,982	7,127			
CHEMICAL DEPENDENCY PROGRAM															
	3500 - Treatment Services	22	0	0	0	0	0	0	0	0	0	0			
	3510 - Preventive Services	23	0	0	0	0	0	0	0	0	0	0			
	3520 - Opioid Litigation Settlement	24	0	0	0	0	0	20,000	0	20,000	0	0			
	Subtotal	25	0	0	0	0	0	20,000	0	20,000	0	0			
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES															
		26	479,187	132,060	407,161	0	0	27,400	0	1,045,808	1,512,603	696,150			

SERVICE AREA 4
 MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: RINGGOLD COUNTY
 County No: 80

TOTALS			Actual 2021/2022	
SERVICES TO PERSONS WITH:				
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS				
400X - Information & Education Services		1	21	1
402X - Coordination Services		2	16,399	2
403X - Personal & Environ. Sprt		3	0	3
404X - Treatment Services		4	0	4
405X - Vocational & Day Services		5	0	5
406X - Lic/Cert. Living Arrangements		6	0	6
407X - Inst/Hospital & Commit Services		7	1,395	7
Subtotal		8	17,815	8
42XX - INTELLECTUAL DISABILITY				
420X - Information & Education Services		9	0	9
422X - Coordination Services		10	0	10
423X - Personal & Environ. Sprt		11	0	11
424X - Treatment Services		12	0	12
425X - Vocational & Day Services		13	0	13
426X - Lic/Cert. Living Arrangements		14	0	14
427X - Inst/Hospital & Commit Services		15	0	15
Subtotal		16	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES				
430X - Information & Education Services		17	0	17
432X - Coordination Services		18	0	18
433X - Personal & Environ. Sprt		19	0	19
434X - Treatment Services		20	0	20
435X - Vocational & Day Services		21	0	21
436X - Lic/Cert. Living Arrangements		22	0	22
437X - Inst/Hospital & Commit Services		23	0	23
Subtotal		24	0	24
44XX - GENERAL ADMINISTRATION				
4411 - Direct Administration		25	0	25
4412 - Purchased Administration		26	0	26
4413 - Distrib to Regional Fiscal Agent		27	127,195	27
Subtotal		28	127,195	28
45XX - COUNTY PRVD CASE MGMT				
Subtotal		29	0	29
46XX - COUNTY PRVD SERVICES				
Subtotal		30	399,433	30
47XX - BRAIN INJURY				
470X - Information & Education Services		31	0	31
472X - Coordination Services		32	0	32
473X - Personal & Environ. Sprt		33	0	33
474X - Treatment Services		34	0	34
475X - Vocational & Day Services		35	0	35
476X - Lic/Cert. Living Arrangements		36	0	36
477X - Inst/Hospital & Commit Services		37	0	37
Subtotal		38	0	38
Total - Mental Health, ID & DD				
		39	544,443	39

COUNTY ENVIRONMENT AND EDUCATION
County Name: RINGGOLD COUNTY
County No: 80

		GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
ENVIRONMENTAL QUALITY PROGRAM														
	6000 - Natural Resources Conservation	1	0	0	24,007	0	0	0	0	24,007	23,055	0	1	
	6010 - Weed Eradication	2	0	0	5,504	0	0	0	0	5,504	4,896	4,502	2	
	6020 - Solid Waste Disposal	3	0	0	24,000	0	0	0	0	24,000	24,000	22,675	3	
	6030 - Environmental Restoration	4	0	0	0	0	0	0	0	0	0	0	4	
	Subtotal	5	0	0	53,511	0	0	0	0	53,511	51,951	27,177	5	
CONSERVATION & RECREATION SERVICES PROGRAM														
	6100 - Administration	6	96,000	30,500	0	0	0	0	0	126,500	119,432	110,740	6	
	6110 - Maintenance & Operations	7	166,090	2,700	0	0	0	20,000	0	188,790	280,090	275,797	7	
	6120 - Recreation & Environmental Educ.	8	15,500	0	0	0	0	0	0	15,500	6,475	7,324	8	
	Subtotal	9	277,590	33,200	0	0	0	20,000	0	330,790	405,997	393,861	9	
ANIMAL CONTROL PROGRAM														
	6200 - Animal Shelter	10	0	0	0	0	0	0	0	0	0	0	10	
	6210 - Animal Bounties & State Apiarist Expenses	11	200	0	0	0	0	0	0	200	200	0	11	
	Subtotal	12	200	0	0	0	0	0	0	200	200	0	12	
COUNTY DEVELOPMENT PROGRAM														
	6300 - Land Use & Building Controls	13	0	0	0	0	0	0	0	0	0	0	13	
	6310 - Housing Rehabilitation & Develop.	14	0	0	0	0	0	0	0	0	0	0	14	
	6320 - Community Economic Development	15	34,127	0	0	0	0	0	0	34,127	31,200	31,068	15	
	Subtotal	16	34,127	0	0	0	0	0	0	34,127	31,200	31,068	16	
EDUCATIONAL SERVICES PROGRAM														
	6400 - Libraries	17	0	0	24,007	0	0	0	0	24,007	23,055	23,445	17	
	6410 - Historic Preservation	18	22,500	0	0	0	0	0	0	22,500	51,913	27,853	18	
	6420 - Fair & 4-H Clubs	19	0	0	0	0	0	0	0	0	0	0	19	
	6430 - Fairgrounds	20	20,000	0	0	0	0	0	0	20,000	20,000	20,000	20	
	6440 - Memorial Halls	21	0	0	0	0	0	0	0	0	0	0	21	
	6450 - Other Educational Services	22	18,000	0	0	0	0	0	0	18,000	18,000	18,000	22	
	Subtotal	23	60,500	0	24,007	0	0	0	0	84,507	112,968	89,298	23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
	6500 - Property	24	0	0	0	0	0	0	0	0	0	0	24	
	6510 - Buildings	25	0	0	0	0	0	0	0	0	0	0	25	
	6520 - Equipment	26	0	0	0	0	0	0	0	0	0	0	26	
	6530 - Public Facilities	27	0	0	0	0	0	0	0	0	0	0	27	
	Subtotal	28	0	0	0	0	0	0	0	0	0	0	28	
Total - County Environment and Education		29	372,417	33,200	0	77,518	0	20,000	0	503,135	602,316	541,404	29	

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: RINGGOLD COUNTY
County No: 80

		GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
	7000 - Administration	1	0	0	0	0	681,563	0	0	681,563	606,476	584,605	1	
	7010 - Engineering	2	0	0	0	0	209,237	0	0	209,237	142,272	124,813	2	
	Subtotal	3	0	0	0	0	890,800	0	0	890,800	748,748	709,418	3	
ROADWAY MAINTENANCE PROGRAM														
	7100 - Bridges & Culverts	4	0	0	0	0	527,143	0	0	527,143	619,727	401,938	4	
	7110 - Roads	5	0	0	0	0	1,844,273	0	0	1,844,273	1,571,257	1,505,101	5	
	7120 - Snow & Ice Control	6	0	0	0	0	98,835	0	0	98,835	120,659	64,681	6	
	7130 - Traffic Controls	7	0	0	0	0	70,520	0	0	70,520	45,800	71,997	7	
	7140 - Road Clearing	8	0	0	0	0	276,780	0	0	276,780	164,758	194,276	8	
	Subtotal	9	0	0	0	0	2,817,551	0	0	2,817,551	2,522,201	2,237,993	9	
GENERAL ROADWAY EXPENDITURES PROGRAM														
	7200 - New Equipment	10	0	0	0	0	105,335	0	0	105,335	140,295	132,129	10	
	7210 - Equipment Operations	11	0	0	0	0	1,028,546	0	0	1,028,546	829,274	806,442	11	
	7220 - Tools, Materials & Supplies	12	0	0	0	0	12,500	0	0	12,500	12,500	11,675	12	
	7230 - Real Estate & Buildings	13	0	0	0	0	40,233	0	0	40,233	23,481	29,089	13	
	Subtotal	14	0	0	0	0	1,186,614	0	0	1,186,614	1,005,550	979,335	14	
MASS TRANSIT PROGRAM														
	7300 - Air Transportation	15	0	0	0	0	0	0	0	0	0	0	15	
	7310 - Ground Transportation	16	0	0	0	0	0	0	0	0	0	0	16	
	Subtotal	17	0	0	0	0	0	0	0	0	0	0	17	
	Total - Roads & Transportation	18	0	0	0	0	4,894,965	0	0	4,894,965	4,276,499	3,926,746	18	

SERVICE AREA A 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: RINGGOLD COUNTY
County No: 80

GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	0	70,335	0	0	0	0	0	70,335	66,844	64,633	1
8010 - Local Elections	2	0	52,013	0	0	0	0	0	52,013	44,550	56,229	2
8020 - Township Officials	3	0	1,360	0	0	0	0	0	1,360	1,360	820	3
Subtotal	4	0	123,708	0	0	0	0	0	123,708	112,754	121,682	4
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations & Licensing	5	51,687	19,526	0	0	0	0	0	71,213	67,718	61,416	5
8101 - Driver Licenses Services	6	0	0	0	0	0	0	0	0	0	0	6
8110 - Recording of Public Documents	7	105,408	40,433	0	0	0	200	0	146,041	139,569	179,427	7
Subtotal	8	157,095	59,959	0	0	0	200	0	217,254	207,287	240,843	8
Total - Government Services to Residents	9	157,095	183,667	0	0	0	200	0	340,962	320,041	362,525	9

SERVICE AREA 9

ADMINISTRATION
County Name: RINGGOLD COUNTY
County No: 80

		GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
POLICY & ADMINISTRATION PROGRAM														
	9000 - General County Management	1	152,945	0	0	57,420	0	0	0	210,365	190,965	176,493	1	
	9010 - Administrative Management Services	2	55,342	0	0	25,258	0	0	0	80,600	95,244	129,136	2	
	9020 - Treasury Management Services	3	109,068	0	0	40,433	0	0	0	149,501	141,744	132,678	3	
	9030 - Other Policy & Administration	4	58,300	0	0	0	0	0	0	58,300	58,350	57,470	4	
	9040 - Reimbursable MHDS Direct Expenses	5	0	0	15,778	0	0	0	0	15,778	11,970	0	5	
	Subtotal	6	375,655	123,111	15,778	0	0	0	0	514,544	498,273	495,777	6	
CENTRAL SERVICES PROGRAM														
	9100 - General Services	7	111,815	0	0	18,661	0	0	0	130,476	151,813	159,340	7	
	9110 - Information Tech Services	8	226,500	0	0	0	0	0	0	226,500	219,000	196,773	8	
	9120 - GIS Systems	9	0	0	0	0	0	0	0	0	0	0	9	
	Subtotal	10	338,315	18,661	0	0	0	0	0	356,976	370,813	356,113	10	
RISK MANAGEMENT SERVICES PROGRAM														
	9200 - Tort Liability	11	0	255,000	0	0	0	0	0	255,000	232,000	214,446	11	
	9210 - Safety of Workplace	12	0	0	0	0	0	0	0	0	0	0	12	
	9220 - Fidelity of Public Officers	13	0	0	0	0	0	0	0	0	0	0	13	
	9230 - Unemployment Compensation	14	0	13,000	0	0	0	0	0	13,000	15,000	11,958	14	
	Subtotal	15	0	268,000	0	0	0	0	0	268,000	247,000	226,404	15	
	Total - Administration	16	713,970	409,772	15,778	0	0	0	0	1,139,520	1,116,086	1,078,294	16	

SERVICE AREA A 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: RINGGOLD COUNTY
County No: 80

GENERAL FUND		SPECIAL REVENUE FUNDS							TOTALS				
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations	1	0	0	0	0	0	0			0	0	0	0 1
0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0			0	0	0	0 2
0030 - Other Nonprogram Current	3	0	0	0	0	0	0			0	0	0	0 3
0040 - Other County Enterprises	4	0	0	0	0	0	0			0	0	0	0 4
Total - Nonprogram Current	5	0	0	0	0	0	0			0	0	0	0 5
LONG-TERM DEBT SERVICE													
0100 - Principal	6	0	0	0	0	0	175,000		0	0	175,000	170,000	155,000 6
0110 - Interest and Fiscal Charges	7	0	0	0	0	0	14,700		0	0	14,700	21,500	27,200 7
Total Long-term Debt Service	8	0	0	0	0	0	189,700		0	0	189,700	191,500	182,200 8
CAPITAL PROJECTS													
0200 - Roadway Construction	9	0	0	0	0	1,390,000	0	0		0	1,390,000	690,000	431,182 9
0210 - Conservation Land Acquisition & Dev.	10	0	0	0	0	0	0	0		0	0	0	0 10
0220 - Other Capital Projects	11	0	0	0	0	0	0	0		0	0	0	0 11
Total Capital Projects	12	0	0	0	0	1,390,000	0	0		0	1,390,000	690,000	431,182 12
EXPENDITURES SUMMARY													
Total Public Safety and Legal Services	13	1,186,671	405,723	14,000	0	0	449,671			0	2,056,065	1,745,316	1,488,386 13
Total Physical Health and Social Services	14	479,187	132,060	407,161	0	0	27,400			0	1,045,808	1,512,603	696,150 14
Total Mental Health, ID & DD	15	0	0	0	0	0	0			0	0	0	544,443 15
Total County Environment and Education	16	372,417	33,200	0	77,518	0	20,000			0	503,135	602,316	541,404 16
Total Roads & Transportation	17	0	0	0	0	4,894,965	0			0	4,894,965	4,276,499	3,926,746 17
Total Government Services to Residents	18	157,095	183,667	0	0	0	200			0	340,962	320,041	362,525 18
Total Administration	19	713,970	409,772	15,778	0	0	0			0	1,139,520	1,116,086	1,078,294 19
Total Nonprogram Current	20	0	0	0	0	0	0			0	0	0	0 20
Total Long-Term Debt Service	21	0	0	0	0	0	189,700		0	0	189,700	191,500	182,200 21
Total Capital Projects	22	0	0	0	0	1,390,000	0			0	1,390,000	690,000	431,182 22
Total - All Expenditures	23	2,909,340	1,164,422	436,939	77,518	6,284,965	686,971	0	0	0	11,560,155	10,454,361	9,251,330 23
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
To General Supplemental	24	0					0	0	0	0	0	0	0 24
To Rural Services Supplemental	25				0		0	0	0	0	0	0	0 25
To Secondary Roads	26	0	0		920,000	0	0	0	0	0	920,000	950,000	850,000 26
To Other Budgetary Funds	27	0	0	0	0	0	0	0	0	0	0	0	0 27
Total Operating Transfers Out	28	0	0	0	920,000	0	0	0	0	0	920,000	950,000	850,000 28
REFUNDED DEBT/PAYMENTS TO ESCROW													
Increase (Decrease) In Reserves	29	0	0	0	0	0	0	0	0	0	0	0	0 29
Fund Balance - Nonspendable	30	0	0	0	0	0	0	0	0	0	0	0	0 30
Fund Balance - Restricted	31	0	0	0	0	0	0	0	0	0	0	0	0 31
Fund Balance - Restricted	32	0	260,553	184,864	219,248	0	1,342,230	0	0	0	3,220,895	3,637,690	5,622,099 32
Fund Balance - Committed	33	0	0	0	0	0	0	0	0	0		96,000	0 33
Fund Balance - Assigned	34	0	0	0	0	0	0	0	0	0	0	0	0 34
Fund Balance - Unassigned	35	463,732	0	0	0	0	0	0	0	0	463,732	1,931,804	979,456 35
Total Ending Fund Balance - June 30,	36	463,732	260,553	184,864	219,248	0	1,342,230	0	0	0	3,684,627	5,665,494	6,601,555 36
Total Requirements	37	3,373,072	1,424,975	621,803	1,216,766	0	7,498,965	2,029,201	0	0	16,164,782	17,069,855	16,702,885 37

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service									
Project Name	Amount of Issue	Debt Resolution Number	Principal Due 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION Due 2023/2024	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes	
JAIL	1 1,330,000 9/23/2019		175,000	14,200	600	189,800	189,800	0	0
	2					0		0	0
	3					0		0	0
	4					0		0	0
	5					0		0	0
	6					0		0	0
	7					0		0	0
	8					0		0	0
	9					0		0	0
	10					0		0	0
	11					0		0	0
	12					0		0	0
	13					0		0	0
	14					0		0	0
	15					0		0	0
	16					0		0	0
	17					0		0	0
	18					0		0	0
	19					0		0	0
	20					0		0	0
TOTALS FOR COUNTYWIDE DEBT SERVICE:			175,000	14,200	600	189,800	189,800	0	0
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
						21		0	0
						22		0	0
						23		0	0
						24		0	0
						25		0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							0	0	0

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:	4.58874
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	455,498

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
The valuations processed for the 2023-2024 tax year in Ringgold County provided for a 3% increase. This minimal growth does not allow for sustainability of mandated services, let alone the discretionary funding across many entities that also provide substantial benefit to our county residents (Iowa Code 331.426(1)(e)). The proposed budget provides for departments funded by the general fund already operate at a lower staff level than those counties of similar size. Cuts have previously been made to accommodate the low revenue growth of the county. Public Health and the Sheriff's Office do find innovative sources of new revenue to offset various expenses within each department. With the rate of inflation, by exceeding the general basic levy, the county is able to maintain quality services residents deserve and expect.

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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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:	4.58874
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	455,498

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

The valuations processed for the 2023-2024 tax year in Ringgold County provided for a 3% increase. This minimal growth does not allow for sustainability of mandated services, let alone the discretionary funding across many entities that also provide substantial benefit to our county residents (Iowa Code 331.426(1)(e)). The proposed budget provides for departments funded by the general fund already operate at a lower staff level than those counties of similar size. Cuts have previously been made to accommodate the low revenue growth of the county. Public Health and the Sheriff's Office do find innovative sources of new revenue to offset various expenses within each department. With the rate of inflation, by exceeding the general basic levy, the county is able to maintain quality services residents deserve and expect.

Comparison of the proposed general basic rate with the statutory maximum 3.95000 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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