

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2020 - June 30, 2021

County Name: VAN BUREN COUNTY County Number: 89

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

Meeting Date: 3/23/2020 Meeting Time: 09:30 AM Meeting Location: Board of Supervisors' Office

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)

County Telephone Number

http://vanburencoia.org

(319) 293-3129

		Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	3,377,788	3,241,261	3,021,910	5.72
Less: Uncollected Delinquent Taxes - Levy Year	2	3,400	3,400	2,977	
Less: Credits to Taxpayers	3	199,350	189,450	212,930	
Net Current Property Taxes	4	3,175,038	3,048,411	2,806,003	
Delinquent Property Tax Revenue	5	750	1,700	1,009	
Penalties, Interest & Costs on Taxes	6	35,500	36,000	38,226	
Other County Taxes/TIF Tax Revenues	7	382,916	385,426	420,307	-4.55
Intergovernmental	8	3,812,380	3,737,774	4,002,289	
Licenses & Permits	9	16,150	16,150	13,899	
Charges for Service	10	227,350	230,860	258,619	
Use of Money & Property	11	152,025	137,050	161,175	
Miscellaneous	12	109,310	264,980	640,007	
Subtotal Revenues	13	7,911,419	7,858,351	8,341,534	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	980,000	968,216	840,148	
Proceeds of Fixed Asset Sales	16	65,550	57,244	34,987	
Total Revenues & Other Sources	17	8,956,969	8,883,811	9,216,669	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	1,495,697	1,472,916	1,326,462	6.19
Physical Health and Social Services	19	609,165	576,719	537,860	6.42
Mental Health, ID & DD	20	302,275	251,762	221,677	16.77
County Environment and Education	21	462,934	441,937	381,600	10.14
Roads & Transportation	22	5,230,000	4,472,000	4,806,910	4.31
Government Services to Residents	23	329,806	334,143	277,537	9.01
Administration	24	752,964	708,922	769,996	-1.11
Nonprogram Current	25	25,600	25,600	0	
Debt Service	26	0	0	0	
Capital Projects	27	514,200	505,000	1,142,795	-32.92
Subtotal Expenditures	28	9,722,641	8,788,999	9,464,837	
Other Financing Uses:					
Operating Transfers Out	29	980,000	968,216	840,148	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	10,702,641	9,757,215	10,304,985	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,745,672	-873,404	-1,088,316	
Beginning Fund Balance - July 1,	33	4,521,041	5,394,445	6,482,761	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	1,818,835	3,348,954	4,195,215	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	130,741	163,941	192,141	
Fund Balance - Unassigned	39	825,793	1,008,146	1,007,089	
Total Ending Fund Balance - June 30,	40	2,775,369	4,521,041	5,394,445	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:					
	2,723,040				
Rural Only Levies*:		Urban Areas:			
	654,748	6.35631			
Special District Levies*:		Rural Areas:			
	0	8.22405			
TIF Tax Revenues:		Any special district tax rates not included.			
	0				
Utility Replacement Excise Tax:					
	42,656				

Explanation of any significant items in the budget:

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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:	3.87944
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	164,647

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
\$63,400 per year loss since the 2003FY from elimination of state replacement credits and loss of revenues from historically low interest rates

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 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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