

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2020 - June 30, 2021

County Name: ALLAMAKEE COUNTY County Number: 03

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: 09:40 AM Meeting Location: Board of Supervisors room, 110 Allamakee St, Waukon

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)
www.allamakee.us

County Telephone Number
(563) 568-3522

		Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	7,818,077	7,917,856	7,661,566	1.02
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	1,857	
Less: Credits to Taxpayers	3	478,128	479,851	443,690	
Net Current Property Taxes	4	7,339,949	7,438,005	7,216,019	
Delinquent Property Tax Revenue	5	0	0	889	
Penalties, Interest & Costs on Taxes	6	0	0	52,020	
Other County Taxes/TIF Tax Revenues	7	1,022,991	994,418	1,053,046	-1.44
Intergovernmental	8	5,024,810	5,441,938	5,791,387	
Licenses & Permits	9	20,564	20,864	24,298	
Charges for Service	10	325,735	324,300	403,809	
Use of Money & Property	11	119,555	127,375	209,768	
Miscellaneous	12	139,384	149,589	168,016	
Subtotal Revenues	13	13,992,988	14,496,489	14,919,252	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	7,000	7,000	7,217	
Operating Transfers In	15	2,061,960	2,071,329	1,915,460	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	16,061,948	16,574,818	16,841,929	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,979,902	2,930,696	2,397,569	11.48
Physical Health and Social Services	19	683,355	688,789	676,511	0.50
Mental Health, ID & DD	20	417,540	726,110	700,118	-22.77
County Environment and Education	21	1,260,776	1,257,718	1,035,759	10.33
Roads & Transportation	22	7,063,914	6,554,342	5,571,516	12.60
Government Services to Residents	23	630,146	597,742	527,106	9.34
Administration	24	1,225,019	1,167,402	1,085,315	6.24
Nonprogram Current	25	20,750	12,500	7,828	62.81
Debt Service	26	425,304	415,500	411,951	1.61
Capital Projects	27	1,500,000	1,452,562	1,409,079	3.18
Subtotal Expenditures	28	16,206,706	15,803,361	13,822,752	
Other Financing Uses:					
Operating Transfers Out	29	2,061,960	2,071,329	1,915,460	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	18,268,666	17,874,690	15,738,212	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
Beginning Fund Balance - July 1,	32	-2,206,718	-1,299,872	1,103,717	
Increase (Decrease) in Reserves (GAAP Budgeting)	33	4,904,539	6,204,411	5,100,694	
Fund Balance - Nonspendable	34	0	0	0	
Fund Balance - Restricted	35	0	0	0	
Fund Balance - Restricted	36	1,128,240	2,358,802	3,113,990	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,569,581	2,545,737	3,090,421	
Total Ending Fund Balance - June 30,	40	2,697,821	4,904,539	6,204,411	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	5,602,926	Urban Areas:	6.69742
Rural Only Levies*:	2,215,151	Rural Areas:	10.51224
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0		
Utility Replacement Excise Tax:	572,991		

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:	3.95000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	400,872

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Continued need for additional money to permit continuance of services which benefit county residents

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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