

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
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: 3/22/2021 Meeting Time: 09:10 AM Meeting Location: 1st Floor District Courtroom Van Buren County Courthouse 905 Broad Street Keosauqua, IA 52565

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

<https://vanburencounty.iowa.gov>

(319) 293-3129

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	3,530,138	3,378,216	3,242,320	4.34
Less: Uncollected Delinquent Taxes - Levy Year	2	3,400	3,400	76,915	
Less: Credits to Taxpayers	3	202,450	199,350	201,177	
Net Current Property Taxes	4	3,324,288	3,175,466	2,964,228	
Delinquent Property Tax Revenue	5	750	750	2,342	
Penalties, Interest & Costs on Taxes	6	31,000	35,500	19,039	
Other County Taxes/TIF Tax Revenues	7	381,625	382,488	399,176	-2.22
Intergovernmental	8	3,836,142	3,812,380	4,929,535	
Licenses & Permits	9	16,150	16,150	11,634	
Charges for Service	10	247,300	227,350	244,683	
Use of Money & Property	11	152,025	152,025	209,827	
Miscellaneous	12	104,190	109,310	236,121	
Subtotal Revenues	13	8,093,470	7,911,419	9,016,585	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,049,517	980,000	968,216	
Proceeds of Fixed Asset Sales	16	550	65,550	56,494	
Total Revenues & Other Sources	17	9,143,537	8,956,969	10,041,295	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	1,508,242	1,495,697	1,446,975	2.10
Physical Health and Social Services	19	612,165	609,165	503,585	10.25
Mental Health, ID & DD	20	300,074	302,275	251,728	9.18
County Environment and Education	21	453,992	462,934	396,463	7.01
Roads & Transportation	22	4,240,000	5,230,000	3,592,635	8.64
Government Services to Residents	23	341,275	329,806	309,610	4.99
Administration	24	701,912	752,964	736,643	-2.39
Nonprogram Current	25	40,600	25,600	2,291	320.97
Debt Service	26	0	0	0	
Capital Projects	27	725,000	514,200	138,367	128.90
Subtotal Expenditures	28	8,923,260	9,722,641	7,378,297	
Other Financing Uses:					
Operating Transfers Out	29	1,049,517	980,000	968,216	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	9,972,777	10,702,641	8,346,513	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-829,240	-1,745,672	1,694,782	
Beginning Fund Balance - July 1,	33	5,343,555	7,089,227	5,394,445	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,462,427	4,165,833	5,750,159	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	146,433	185,633	218,833	
Fund Balance - Unassigned	39	905,455	992,089	1,120,235	
Total Ending Fund Balance - June 30,	40	4,514,315	5,343,555	7,089,227	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	2,771,599	Urban Areas: 6.19007			
Rural Only Levies*:	758,539				
Special District Levies*:	0	Rural Areas: 8.26402			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	41,375				

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

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:	3.74952
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	113,060

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

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.