

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2020 - June 30, 2021

County Name: MUSCATINE COUNTY County Number: 70

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

Meeting Date: 3/16/2020 Meeting Time: 09:00 AM Meeting Location: County Administration Building
414 E. 3rd St. Muscatine, IA

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

www.co.muscatine.ia.us

(563) 263-5317

	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG	
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	18,186,163	18,215,116	16,151,694	6.11
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	63,230	
Less: Credits to Taxpayers	3	1,324,950	1,324,950	873,549	
Net Current Property Taxes	4	16,861,213	16,890,166	15,214,915	
Delinquent Property Tax Revenue	5	2,500	2,500	9,258	
Penalties, Interest & Costs on Taxes	6	123,500	123,500	158,030	
Other County Taxes/TIF Tax Revenues	7	2,440,765	2,417,180	2,545,349	-2.08
Intergovernmental	8	10,656,827	8,874,606	10,439,202	
Licenses & Permits	9	98,100	96,600	99,481	
Charges for Service	10	1,044,070	1,049,950	1,105,083	
Use of Money & Property	11	1,093,925	1,102,461	1,463,254	
Miscellaneous	12	983,600	221,480	594,522	
Subtotal Revenues	13	33,304,500	30,778,443	31,629,094	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	2,000,000	1,850,000	0	
Operating Transfers In	15	3,047,084	4,069,710	4,124,294	
Proceeds of Fixed Asset Sales	16	11,000	19,000	72,119	
Total Revenues & Other Sources	17	38,362,584	36,717,153	35,825,507	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	12,789,228	12,179,914	11,419,942	5.83
Physical Health and Social Services	19	1,445,469	1,394,333	1,081,137	15.63
Mental Health, ID & DD	20	1,070,608	1,409,920	1,425,321	-13.33
County Environment and Education	21	2,095,443	1,556,724	1,398,301	22.42
Roads & Transportation	22	7,495,000	7,471,000	6,618,807	6.41
Government Services to Residents	23	966,924	940,506	849,234	6.70
Administration	24	3,652,821	3,377,859	3,057,502	9.30
Nonprogram Current	25	0	0	0	
Debt Service	26	2,476,393	2,228,386	1,985,691	11.67
Capital Projects	27	6,909,493	4,141,589	1,995,262	86.09
Subtotal Expenditures	28	38,901,379	34,700,231	29,831,197	
Other Financing Uses:					
Operating Transfers Out	29	3,047,084	4,069,710	4,124,294	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	41,948,463	38,769,941	33,955,491	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-3,585,879	-2,052,788	1,870,016	
Beginning Fund Balance - July 1,	33	19,533,000	21,585,788	19,715,772	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,955,984	11,726,692	11,888,555	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	3,545,000	2,795,000	3,545,000	
Fund Balance - Unassigned	39	5,446,137	5,011,308	6,152,233	
Total Ending Fund Balance - June 30,	40	15,947,121	19,533,000	21,585,788	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 15,559,694	
Rural Only Levies*: 2,626,469	Urban Areas: 7.64393
Special District Levies*: 0	Rural Areas: 10.63393
TIF Tax Revenues: 115,000	Any special district tax rates not included.
Utility Replacement Excise Tax: 395,865	

Explanation of any significant items in the budget:

Increase in public safety staffing; increase in public health and general assistance; DLP cabins CAT grant funding; FEMA projects; increased capital projects. No Mental Health dollars were levied in FY18/19.

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

Major reasons for the difference between the proposed general 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 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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