

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
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: 3/8/2021 Meeting Time: 09:00 AM Meeting Location: County Administration Building

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.co.muscataine.ia.us

County Telephone Number
 (563) 263-5317

| | | Budget 2021/2022 | Re-Est 2020/2021 | Actual 2019/2020 | AVG Annual % CHG |
|---|------------|---|------------------|------------------|------------------|
| REVENUES & OTHER FINANCING SOURCES | | | | | |
| Taxes Levied on Property | 1 | 18,656,711 | 18,186,163 | 18,165,663 | 1.34 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | 69,097 | |
| Less: Credits to Taxpayers | 3 | 933,300 | 1,324,950 | 961,040 | |
| Net Current Property Taxes | 4 | 17,723,411 | 16,861,213 | 17,135,526 | |
| Delinquent Property Tax Revenue | 5 | 2,500 | 2,500 | 2,495 | |
| Penalties, Interest & Costs on Taxes | 6 | 120,000 | 123,500 | 70,272 | |
| Other County Taxes/TIF Tax Revenues | 7 | 2,404,542 | 2,440,765 | 2,369,541 | 0.74 |
| Intergovernmental | 8 | 9,328,495 | 11,601,601 | 11,419,191 | |
| Licenses & Permits | 9 | 115,200 | 98,100 | 85,996 | |
| Charges for Service | 10 | 1,023,150 | 1,044,070 | 1,095,761 | |
| Use of Money & Property | 11 | 948,025 | 1,093,925 | 1,496,598 | |
| Miscellaneous | 12 | 223,600 | 983,600 | 413,811 | |
| Subtotal Revenues | 13 | 31,888,923 | 34,249,274 | 34,089,191 | |
| Other Financing Sources: | | | | | |
| General Long-Term Debt Proceeds | 14 | 0 | 2,000,000 | 1,850,000 | |
| Operating Transfers In | 15 | 2,539,170 | 3,047,084 | 4,819,710 | |
| Proceeds of Fixed Asset Sales | 16 | 16,000 | 11,000 | 6,800 | |
| Total Revenues & Other Sources | 17 | 34,444,093 | 39,307,358 | 40,765,701 | |
| EXPENDITURES & OTHER FINANCING USES | | | | | |
| Operating: | | | | | |
| Public Safety and Legal Services | 18 | 13,380,404 | 12,798,217 | 11,972,993 | 5.71 |
| Physical Health and Social Services | 19 | 1,462,506 | 1,445,469 | 1,300,403 | 6.05 |
| Mental Health, ID & DD | 20 | 1,270,637 | 1,070,608 | 1,320,205 | -1.90 |
| County Environment and Education | 21 | 1,582,412 | 2,095,443 | 1,245,642 | 12.71 |
| Roads & Transportation | 22 | 7,842,000 | 7,495,000 | 7,786,804 | 0.35 |
| Government Services to Residents | 23 | 1,023,459 | 970,037 | 920,925 | 5.42 |
| Administration | 24 | 3,647,798 | 3,658,156 | 3,205,611 | 6.67 |
| Nonprogram Current | 25 | 0 | 0 | 0 | |
| Debt Service | 26 | 2,325,984 | 2,476,393 | 2,202,463 | 2.77 |
| Capital Projects | 27 | 4,276,550 | 6,019,093 | 3,533,593 | 10.01 |
| Subtotal Expenditures | 28 | 36,811,750 | 38,028,416 | 33,488,639 | |
| Other Financing Uses: | | | | | |
| Operating Transfers Out | 29 | 2,539,170 | 3,047,084 | 4,819,710 | |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 | |
| Total Expenditures & Other Uses | 31 | 39,350,920 | 41,075,500 | 38,308,349 | |
| Excess of Revenues & Other Sources | | | | | |
| over (under) Expenditures & Other Uses | 32 | -4,906,827 | -1,768,142 | 2,457,352 | |
| Beginning Fund Balance - July 1, | 33 | 22,275,000 | 24,043,142 | 21,585,790 | |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 | |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 398,579 | |
| Fund Balance - Restricted | 36 | 9,886,694 | 12,730,000 | 14,042,261 | |
| Fund Balance - Committed | 37 | 0 | 0 | 0 | |
| Fund Balance - Assigned | 38 | 3,370,000 | 3,545,000 | 3,545,000 | |
| Fund Balance - Unassigned | 39 | 4,111,479 | 6,000,000 | 6,057,302 | |
| Total Ending Fund Balance - June 30, | 40 | 17,368,173 | 22,275,000 | 24,043,142 | |
| Proposed property taxation by type: | | Proposed tax rates per \$1,000 taxable valuation: | | | |
| Countywide Levies*: | 15,950,128 | Urban Areas: 7.58828 Rural Areas: 10.57828 | | | |
| Rural Only Levies*: | 2,706,583 | | | | |
| Special District Levies*: | 0 | | | | |
| TIF Tax Revenues: | 115,000 | Any special district tax rates not included. | | | |
| Utility Replacement Excise Tax: | 360,642 | | | | |

Explanation of any significant items in the budget:

COVID 19 expenses; CAT Grant expenditures; Conservation Reserve expenditures at Deep Lakes Park; Jail booking expansion; Roof replacement at County Attorney building.

Virtual Meeting Information:

<https://global.gotomeeting.com/join/196552877> United States: +1 (571) 317-3112 - One-touch: tel:+15713173112,196552877# Access Code: 196-552-877

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: | 3.50000 |
| Maximum General Basic Tax Rate per \$1,000 of Taxable Value: | 3.50000 |
| General Basic Tax Dollars to be Generated in Excess of Maximum: | 0 |

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 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: | 2.99000 |
| Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value: | 3.95000 |
| Rural Basic Tax Dollars to be Generated in Excess of Maximum: | -897,472 |

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

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