

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET  
Fiscal Year July 1, 2020 - June 30, 2021

County Name: BUCHANAN COUNTY County Number: 10

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

Meeting Date: 3/9/2020 Meeting Time: 09:15 AM Meeting Location: Supervisors Chambers, Courthouse, 210 5th Ave NE, Independence, 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.buchanancountyia.org (319) 334-3568

	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	9,415,049	8,741,958	7,167,048	14.61
Less: Uncollected Delinquent Taxes - Levy Year	2	4,508	2,150	2,509	
Less: Credits to Taxpayers	3	569,197	551,996	469,768	
Net Current Property Taxes	4	8,841,344	8,187,812	6,694,771	
Delinquent Property Tax Revenue	5	720	345	703	
Penalties, Interest & Costs on Taxes	6	46,500	46,500	47,102	
Other County Taxes/TIF Tax Revenues	7	1,201,209	1,195,496	1,192,231	0.38
Intergovernmental	8	7,281,010	6,506,732	6,289,827	
Licenses & Permits	9	39,500	39,500	34,344	
Charges for Service	10	652,001	636,665	658,738	
Use of Money & Property	11	244,860	249,860	299,375	
Miscellaneous	12	149,119	280,120	221,550	
<b>Subtotal Revenues</b>	13	18,456,263	17,143,030	15,438,641	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,366,412	2,676,063	3,062,328	
Proceeds of Fixed Asset Sales	16	2,000	25,767	7,014	
<b>Total Revenues &amp; Other Sources</b>	17	20,824,675	19,844,860	18,507,983	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	4,185,247	4,116,046	3,801,692	4.92
Physical Health and Social Services	19	711,547	694,646	585,365	10.25
Mental Health, ID & DD	20	1,144,988	1,212,765	852,541	15.89
County Environment and Education	21	1,347,969	1,310,485	1,151,089	8.21
Roads & Transportation	22	7,931,500	7,714,000	6,441,133	10.97
Government Services to Residents	23	873,765	861,008	725,774	9.72
Administration	24	1,853,007	1,875,120	2,163,930	-7.46
Nonprogram Current	25	66,375	60,888	60,323	4.90
Debt Service	26	936,065	548,529	541,844	31.44
Capital Projects	27	751,900	770,830	463,610	27.35
<b>Subtotal Expenditures</b>	28	19,802,363	19,164,317	16,787,301	
Other Financing Uses:					
Operating Transfers Out	29	2,366,412	2,676,063	3,062,328	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	22,168,775	21,840,380	19,849,629	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-1,344,100	-1,995,520	-1,341,646	
Beginning Fund Balance - July 1,	33	4,392,587	6,388,107	7,729,753	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	3,048,487	4,392,587	6,388,107	
<b>Total Ending Fund Balance - June 30,</b>	40	3,048,487	4,392,587	6,388,107	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,128,113				
Rural Only Levies*:	2,286,936	Urban Areas:	6.41317		
Special District Levies*:	0	Rural Areas:	9.68225		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	244,251				

Explanation of any significant items in the budget:

Debt service increased due to a countywide E911 radio equipment upgrade. Mental health levy was re-established due to a legislative change last year.