

PUBLIC NOTICE Boone County Proposed Budget

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2021 - June 30, 2022

County Name: BOONE COUNTY County Number: 08

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

Meeting Date: 3/30/2021 Meeting Time: 09:00 AM Meeting Location: Board Room, 2nd Floor 201 State Street, Boone Join Zoom Meeting
<https://zoom.us/j/93481318012?pwd=MHpURWdwMnEvWVNZSDZJUmNjY3FwQT09> Meeting ID: 934 8131 8012 Password: 304756

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.boonecounty.iowa.gov

County Telephone Number

(515) 433-0502

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,376,729	8,336,058	8,004,622	2.30
Less: Uncollected Delinquent Taxes - Levy Year	2	2,500	2,600	2,704	
Less: Credits to Taxpayers	3	385,769	404,280	392,503	
Net Current Property Taxes	4	7,988,460	7,929,178	7,609,415	
Delinquent Property Tax Revenue	5	1,510	1,510	-175	
Penalties, Interest & Costs on Taxes	6	67,500	74,650	31,615	
Other County Taxes/TIF Tax Revenues	7	1,459,923	1,464,904	1,709,654	-7.59
Intergovernmental	8	6,905,299	6,606,237	5,886,539	
Licenses & Permits	9	28,600	29,600	33,088	
Charges for Service	10	1,145,960	1,159,512	1,191,641	
Use of Money & Property	11	241,390	252,198	388,705	
Miscellaneous	12	792,250	781,241	449,135	
Subtotal Revenues	13	18,630,892	18,299,030	17,299,617	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,984,881	4,223,343	3,567,636	
Proceeds of Fixed Asset Sales	16	40,000	102,000	165,673	
Total Revenues & Other Sources	17	22,655,773	22,624,373	21,032,926	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,666,957	4,570,149	4,179,176	5.67
Physical Health and Social Services	19	737,908	767,049	629,846	8.24
Mental Health, ID & DD	20	493,369	740,200	1,103,387	-33.13
County Environment and Education	21	1,507,148	1,373,925	1,196,769	12.22
Roads & Transportation	22	8,103,200	7,061,494	6,565,488	11.10
Government Services to Residents	23	834,581	715,447	670,141	11.60
Administration	24	2,254,360	2,229,716	2,018,266	5.69
Nonprogram Current	25	100,000	100,000	147,344	-17.62
Debt Service	26	710,627	715,998	656,391	4.05
Capital Projects	27	1,950,000	1,425,000	958,796	42.61
Subtotal Expenditures	28	21,358,150	19,698,978	18,125,604	
Other Financing Uses:					
Operating Transfers Out	29	3,984,881	4,223,343	3,567,636	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	25,343,031	23,922,321	21,693,240	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,687,258	-1,297,948	-660,314	
Beginning Fund Balance - July 1,	33	5,012,029	6,309,977	6,970,291	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	1,706,999	3,192,803	3,299,011	
Fund Balance - Committed	37	236,790	503,899	730,020	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	380,982	1,315,327	2,280,946	
Total Ending Fund Balance - June 30,	40	2,324,771	5,012,029	6,309,977	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	5,962,741	
Rural Only Levies*:	2,413,988	Urban Areas: 3.61005
Special District Levies*:	0	Rural Areas: 5.88287
TIF Tax Revenues:	319,482	Any special district tax rates not included.
Utility Replacement Excise Tax:	149,046	

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

-