

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2020 - June 30, 2021

County Name: WINNESHIEK COUNTY County Number: 96

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

Meeting Date: 3/30/2020 Meeting Time: 12:00 PM Meeting Location: Winneshiek County Courthouse Annex

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.winneshiekkounty.org

(563) 382-5085

	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG	
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,219,550	10,003,442	9,679,420	2.75
Less: Uncollected Delinquent Taxes - Levy Year	2	200	200	328	
Less: Credits to Taxpayers	3	598,506	598,506	628,350	
Net Current Property Taxes	4	9,620,844	9,404,736	9,050,742	
Delinquent Property Tax Revenue	5	200	200	177	
Penalties, Interest & Costs on Taxes	6	50,350	50,350	50,765	
Other County Taxes/TIF Tax Revenues	7	1,611,757	1,602,597	1,702,171	-2.69
Intergovernmental	8	11,204,545	10,936,571	7,867,477	
Licenses & Permits	9	32,800	28,900	39,549	
Charges for Service	10	802,410	815,300	868,817	
Use of Money & Property	11	263,405	248,405	301,429	
Miscellaneous	12	1,258,668	1,454,482	1,229,469	
Subtotal Revenues	13	24,844,979	24,541,541	21,110,596	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,719,344	2,844,307	2,742,101	
Proceeds of Fixed Asset Sales	16	15,000	90,000	6,236	
Total Revenues & Other Sources	17	27,579,323	27,475,848	23,858,933	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,491,477	4,279,160	3,337,084	16.01
Physical Health and Social Services	19	1,561,625	1,427,405	1,216,199	13.31
Mental Health, ID & DD	20	600,870	801,493	833,411	-15.09
County Environment and Education	21	2,931,239	3,091,858	2,400,170	10.51
Roads & Transportation	22	7,515,900	8,661,300	8,265,343	-4.64
Government Services to Residents	23	691,890	705,831	584,651	8.79
Administration	24	2,849,715	3,014,274	2,753,208	1.74
Nonprogram Current	25	4,500	2,816	1,821	57.20
Debt Service	26	0	0	0	
Capital Projects	27	5,010,000	3,639,800	1,539,339	80.41
Subtotal Expenditures	28	25,657,216	25,623,937	20,931,226	
Other Financing Uses:					
Operating Transfers Out	29	2,719,344	2,844,307	2,742,101	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	28,376,560	28,468,244	23,673,327	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-797,237	-992,396	185,606	
Beginning Fund Balance - July 1,	33	8,212,746	9,205,142	9,019,536	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,121,128	5,175,256	5,047,187	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,294,381	3,037,490	4,157,955	
Total Ending Fund Balance - June 30,	40	7,415,509	8,212,746	9,205,142	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	
8,610,238	
Rural Only Levies*:	Urban Areas:
1,609,312	6.69197
Special District Levies*:	Rural Areas:
0	8.64197
TIF Tax Revenues:	Any special district tax rates not included.
0	
Utility Replacement Excise Tax:	
107,337	

Explanation of any significant items in the budget:

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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 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:	4.25000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	975,498

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Unusual need for additional moneys to permit continuation of programs which provide substantial benefits to county residents.