

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
County Name: BENTON COUNTY County Number: 06

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

Meeting Date: 3/23/2021 Meeting Time: 09:30 AM Meeting Location: Benton County Service Center -Conference Room 811 D Ave. Vinton, 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)
www.bentoncountyaia.org

County Telephone Number
 (319) 472-2365

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	13,714,442	11,647,163	9,401,545	20.78
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	958,157	750,873	0	
Net Current Property Taxes	4	12,756,285	10,896,290	9,401,545	
Delinquent Property Tax Revenue	5	3,816	2,882	2,310	
Penalties, Interest & Costs on Taxes	6	82,695	73,452	21,027	
Other County Taxes/TIF Tax Revenues	7	1,224,577	1,108,087	1,255,336	-1.23
Intergovernmental	8	10,003,096	13,619,010	10,966,128	
Licenses & Permits	9	64,400	63,650	67,783	
Charges for Service	10	780,200	797,500	863,941	
Use of Money & Property	11	44,220	87,825	144,155	
Miscellaneous	12	523,950	708,004	569,049	
Subtotal Revenues	13	25,483,239	27,356,700	23,291,274	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,366,750	4,495,000	4,270,119	
Proceeds of Fixed Asset Sales	16	23,500	22,300	71,479	
Total Revenues & Other Sources	17	29,873,489	31,874,000	27,632,872	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	5,728,556	5,058,084	4,527,727	12.48
Physical Health and Social Services	19	1,369,234	1,468,123	948,774	20.13
Mental Health, ID & DD	20	1,181,583	1,359,223	996,648	8.88
County Environment and Education	21	3,567,308	6,397,448	4,844,313	-14.19
Roads & Transportation	22	9,257,361	8,876,835	9,250,185	0.04
Government Services to Residents	23	991,548	1,063,325	742,020	15.60
Administration	24	2,685,266	2,347,690	1,880,982	19.48
Nonprogram Current	25	151,200	133,000	112,664	15.85
Debt Service	26	0	0	0	
Capital Projects	27	2,127,000	2,358,500	1,292,538	28.28
Subtotal Expenditures	28	27,059,056	29,062,228	24,595,851	
Other Financing Uses:					
Operating Transfers Out	29	4,366,750	4,495,000	4,270,119	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	31,425,806	33,557,228	28,865,970	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,552,317	-1,683,228	-1,233,098	
Beginning Fund Balance - July 1,	33	8,692,111	10,375,339	11,608,437	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,503,321	1,770,416	9,747,869	
Fund Balance - Committed	37	612,000	846,585	581,712	
Fund Balance - Assigned	38	85	33,092	0	
Fund Balance - Unassigned	39	24,388	6,042,018	45,758	
Total Ending Fund Balance - June 30,	40	7,139,794	8,692,111	10,375,339	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	9,710,537	Urban Areas: 6.01442			
Rural Only Levies*:	4,003,905				
Special District Levies*:	0				
TIF Tax Revenues:	0	Rural Areas: 9.85892			
Utility Replacement Excise Tax:	258,119	Any special district tax rates not included.			

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

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 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:	
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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