

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
County Name: MONROE COUNTY County Number: 68

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

Meeting Date: 3/16/2021 Meeting Time: 09:30 AM Meeting Location: Courthouse 1st Floor, Supervisors' Office, 10 Benton Ave E, Albia, IA 52531

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)
<https://monroecounty.iowa.gov/>

County Telephone Number
 (641) 932-2865

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,514,783	5,408,794	5,369,119	1.35
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	258,808	258,808	269,752	
Net Current Property Taxes	4	5,255,975	5,149,986	5,099,367	
Delinquent Property Tax Revenue	5	0	0	120	
Penalties, Interest & Costs on Taxes	6	2,750	2,750	18,078	
Other County Taxes/TIF Tax Revenues	7	571,806	479,214	634,457	-5.07
Intergovernmental	8	3,797,423	3,796,140	3,628,069	
Licenses & Permits	9	3,000	3,000	3,304	
Charges for Service	10	146,465	185,490	237,831	
Use of Money & Property	11	43,165	72,120	169,656	
Miscellaneous	12	55,380	115,555	93,325	
Subtotal Revenues	13	9,875,964	9,804,255	9,884,207	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	550,931	
Operating Transfers In	15	1,487,102	1,506,834	1,379,922	
Proceeds of Fixed Asset Sales	16	5,000	5,000	400	
Total Revenues & Other Sources	17	11,368,066	11,316,089	11,815,460	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,382,767	2,324,718	1,865,510	13.02
Physical Health and Social Services	19	875,626	873,206	659,464	15.23
Mental Health, ID & DD	20	320,668	325,924	293,100	4.60
County Environment and Education	21	506,191	527,891	482,208	2.46
Roads & Transportation	22	3,851,668	3,792,818	3,400,215	6.43
Government Services to Residents	23	571,273	554,661	417,764	16.94
Administration	24	1,542,328	1,423,910	1,138,848	16.37
Nonprogram Current	25	0	0	0	
Debt Service	26	1,007,000	965,946	853,758	8.60
Capital Projects	27	777,895	605,650	670,519	7.71
Subtotal Expenditures	28	11,835,416	11,394,724	9,781,386	
Other Financing Uses:					
Operating Transfers Out	29	1,487,102	1,506,834	1,379,922	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	13,322,518	12,901,558	11,161,308	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,954,452	-1,585,469	654,152	
Beginning Fund Balance - July 1,	33	5,924,754	7,510,223	6,856,071	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,730,206	4,093,333	5,125,591	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,240,096	1,831,421	2,384,632	
Total Ending Fund Balance - June 30,	40	3,970,302	5,924,754	7,510,223	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	3,890,899	Urban Areas:	7.38869
Rural Only Levies*:	1,623,884	Rural Areas:	11.26369
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0		
Utility Replacement Excise Tax:	89,234		

Explanation of any significant items in the budget:

Monroe County's total increase in property and utility tax asking over the prior year is 1.8%. Significant increases to the County's expenses are due largely to increases in various insurance expenses, including property, workers compensation and employee benefit insurance. Other increases include increased salaries expense, election expense and an increase to the legislatively required transfer from Rural Services Funds to Secondary Roads Funds to qualify the County for receipt of road use tax funds. The transfer is based on a percentage of the valuation which increased by 3.16%. For more detail, please contact the Monroe County Auditor's Office at 641-932-2865.

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:	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:	401,251

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

Unusual need for additional monies to permit continuance of programs which provide substantial benefits to county residents.