

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
County Name: MADISON COUNTY County Number: 61

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

Meeting Date: 3/22/2021 Meeting Time: 06:00 PM Meeting Location: Madison County Courthouse Second Floor Courtroom

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.madisoncoia.us

County Telephone Number
 (515) 462-3914

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,521,654	8,117,486	7,326,193	7.85
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	366,875	366,875	350,464	
Net Current Property Taxes	4	8,154,779	7,750,611	6,975,729	
Delinquent Property Tax Revenue	5	33	33	129	
Penalties, Interest & Costs on Taxes	6	67,255	67,255	24,812	
Other County Taxes/TIF Tax Revenues	7	1,208,616	1,165,239	1,501,724	-10.29
Intergovernmental	8	6,288,442	4,949,482	5,275,225	
Licenses & Permits	9	80,421	80,421	99,788	
Charges for Service	10	1,106,985	1,091,110	1,155,180	
Use of Money & Property	11	95,035	94,088	172,899	
Miscellaneous	12	2,082,076	332,854	106,867	
Subtotal Revenues	13	19,083,642	15,531,093	15,312,353	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	1,500,000	
Operating Transfers In	15	2,538,136	2,427,168	2,567,354	
Proceeds of Fixed Asset Sales	16	2,000	2,000	2,011	
Total Revenues & Other Sources	17	21,623,778	17,960,261	19,381,718	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,883,107	3,729,991	3,320,424	8.14
Physical Health and Social Services	19	889,723	938,171	756,296	8.46
Mental Health, ID & DD	20	249,547	449,506	684,533	-39.62
County Environment and Education	21	3,052,052	1,270,451	946,751	79.55
Roads & Transportation	22	6,466,652	6,410,880	6,373,639	0.73
Government Services to Residents	23	794,802	698,285	642,508	11.22
Administration	24	1,676,718	1,764,952	1,608,543	2.10
Nonprogram Current	25	0	0	0	
Debt Service	26	402,237	138,620	135,353	72.39
Capital Projects	27	1,642,159	1,418,625	641,910	59.94
Subtotal Expenditures	28	19,056,997	16,819,481	15,109,957	
Other Financing Uses:					
Operating Transfers Out	29	2,538,136	2,427,168	2,567,354	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	21,595,133	19,246,649	17,677,311	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	28,645	-1,286,388	1,704,407	
Beginning Fund Balance - July 1,	33	6,272,574	7,558,962	5,854,555	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,052,052	4,878,731	6,036,602	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,249,167	1,393,843	1,522,360	
Total Ending Fund Balance - June 30,	40	6,301,219	6,272,574	7,558,962	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,853,081	Urban Areas: 5.91940			
Rural Only Levies*:	2,668,573				
Special District Levies*:	0	Rural Areas: 9.71940			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	369,006				

Explanation of any significant items in the budget:

Increase in Debt Service for GO Bond Emergency Communications Equipment Bond Payment, County Environment and Education expense increase for Capital Project construction, Union contract wage increases, employee wage increases Increase in Revenues for the Conservation Capital Project Construction,

Virtual Meeting Information:

Phone: 1-888-895-6448 Access Code: 7432901108

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:	3.50000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	0

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:	3.80000
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	-109,865

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:
Due to fund balances we were able to lower the Rural Levy from 3.95 to 3.80