

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2020 - June 30, 2021

County Name: CLAY COUNTY County Number: 21

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

Meeting Date: 3/10/2020 Meeting Time: 10:00 AM Meeting Location: Supervisor Boardroom 300 West 4th St.

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.co.clay.ia.us

County Telephone Number
(712) 262-1569

	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property	1 8,681,164	8,526,452	8,010,410	4.10
Less: Uncollected Delinquent Taxes - Levy Year	2 5,877	285	5,748	
Less: Credits to Taxpayers	3 455,608	455,608	446,383	
Net Current Property Taxes	4 8,219,679	8,070,559	7,558,279	
Delinquent Property Tax Revenue	5 350	163	489	
Penalties, Interest & Costs on Taxes	6 32,460	42,460	34,082	
Other County Taxes/TIF Tax Revenues	7 1,352,896	1,373,410	1,340,771	0.45
Intergovernmental	8 5,837,162	4,992,941	5,287,483	
Licenses & Permits	9 32,790	51,137	79,944	
Charges for Service	10 645,923	654,329	661,828	
Use of Money & Property	11 426,353	377,942	418,920	
Miscellaneous	12 141,450	210,864	238,036	
Subtotal Revenues	13 16,689,063	15,773,805	15,619,832	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0	0	0	
Operating Transfers In	15 3,018,205	3,057,787	2,651,099	
Proceeds of Fixed Asset Sales	16 0	0	149,303	
Total Revenues & Other Sources	17 19,707,268	18,831,592	18,420,234	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 3,519,464	3,408,466	3,109,597	6.39
Physical Health and Social Services	19 842,146	801,182	691,353	10.37
Mental Health, ID & DD	20 354,938	273,917	178,050	41.19
County Environment and Education	21 1,565,408	1,765,597	1,236,205	12.53
Roads & Transportation	22 6,313,828	6,516,606	5,713,029	5.13
Government Services to Residents	23 730,655	674,605	526,340	17.82
Administration	24 2,848,994	2,726,646	2,158,328	14.89
Nonprogram Current	25 0	0	0	
Debt Service	26 462,742	459,135	489,157	-2.74
Capital Projects	27 1,750,000	1,200,000	443,211	98.71
Subtotal Expenditures	28 18,388,175	17,826,154	14,545,270	
Other Financing Uses:				
Operating Transfers Out	29 3,018,205	3,057,787	2,651,099	
Refunded Debt/Payments to Escrow	30 0	0	0	
Total Expenditures & Other Uses	31 21,406,380	20,883,941	17,196,369	
Excess of Revenues & Other Sources				
over (under) Expenditures & Other Uses	32 -1,699,112	-2,052,349	1,223,865	
Beginning Fund Balance - July 1,	33 8,265,982	10,318,331	9,094,466	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	
Fund Balance - Nonspendable	35 0	0	0	
Fund Balance - Restricted	36 4,101,419	5,017,092	5,894,206	
Fund Balance - Committed	37 0	0	0	
Fund Balance - Assigned	38 725,221	1,182,513	2,501,038	
Fund Balance - Unassigned	39 1,740,230	2,066,377	1,923,087	
Total Ending Fund Balance - June 30,	40 6,566,870	8,265,982	10,318,331	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:	6,471,295	Urban Areas: 5.61821		
Rural Only Levies*:	2,209,869			
Special District Levies*:	0	Rural Areas: 9.50265		
TIF Tax Revenues:	0	Any special district tax rates not included.		
Utility Replacement Excise Tax:	436,251			

Explanation of any significant items in the budget: