

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2021 - June 30, 2022**  
**County Name: ALLAMAKEE COUNTY County Number: 03**

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: 09:40 AM Meeting Location: 110 Allamakee St, Waukon Board of Supervisors room**

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](http://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.allamakeecounty.iowa.gov](http://www.allamakeecounty.iowa.gov)

County Telephone Number  
 (563) 568-3522

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	8,041,648	7,818,077	7,938,377	0.65
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	1,760	
Less: Credits to Taxpayers	3	429,282	451,743	450,568	
Net Current Property Taxes	4	7,612,366	7,366,334	7,486,049	
Delinquent Property Tax Revenue	5	0	0	1,806	
Penalties, Interest & Costs on Taxes	6	0	0	30,177	
Other County Taxes/TIF Tax Revenues	7	994,498	1,022,991	1,046,661	-2.52
Intergovernmental	8	5,314,932	4,915,702	6,038,909	
Licenses & Permits	9	20,314	19,200	25,589	
Charges for Service	10	343,835	326,735	393,205	
Use of Money & Property	11	121,737	118,144	181,410	
Miscellaneous	12	335,909	178,784	149,322	
<b>Subtotal Revenues</b>	13	14,743,591	13,947,890	15,353,128	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	3,500	4,000	6,017	
Operating Transfers In	15	2,111,630	2,061,960	1,949,670	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	17	16,858,721	16,013,850	17,308,815	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	3,078,411	3,069,973	2,616,659	8.47
Physical Health and Social Services	19	672,353	658,673	630,298	3.28
Mental Health, ID & DD	20	411,762	416,496	615,151	-18.19
County Environment and Education	21	1,391,701	1,258,006	1,126,585	11.15
Roads & Transportation	22	7,216,022	7,132,914	6,300,392	7.02
Government Services to Residents	23	674,216	661,686	568,350	8.92
Administration	24	1,299,302	1,217,156	1,058,841	10.77
Nonprogram Current	25	20,750	20,750	11,663	33.38
Debt Service	26	465,647	422,304	426,692	4.47
Capital Projects	27	1,700,000	1,000,000	989,132	31.10
<b>Subtotal Expenditures</b>	28	16,930,164	15,857,958	14,343,763	
Other Financing Uses:					
Operating Transfers Out	29	2,111,630	2,061,960	1,949,670	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	19,041,794	17,919,918	16,293,433	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-2,183,073	-1,906,068	1,015,382	
Beginning Fund Balance - July 1,	33	5,313,725	7,219,793	6,204,411	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	1,521,150	2,705,233	3,832,533	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,609,502	2,608,492	3,387,260	
<b>Total Ending Fund Balance - June 30,</b>	40	3,130,652	5,313,725	7,219,793	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,759,271	Urban Areas: 6.67023			
Rural Only Levies*:	2,282,377				
Special District Levies*:	0	Rural Areas: 10.48505			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	544,498				

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:	3.85000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	320,343

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:  
Continued need for additional money to permit continuance of services which benefit county residents

**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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