

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
 Fiscal Year July 1, 2020 - June 30, 2021
 County Name: CLINTON COUNTY County Number: 23

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

Meeting Date: 3/23/2020 Meeting Time: 09:45 AM Meeting Location: Clinton County Administration Building Conference Room B

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) County Telephone Number
 www.clintoncounty-ia.gov (563) 244-0568

	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG	
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	18,908,514	19,715,971	19,440,060	-1.38
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	615,685	638,246	596,332	
Net Current Property Taxes	4	18,292,829	19,077,725	18,843,728	
Delinquent Property Tax Revenue	5	5,400	4,800	8,874	
Penalties, Interest & Costs on Taxes	6	136,400	136,400	172,670	
Other County Taxes/TIF Tax Revenues	7	2,689,470	2,712,685	2,631,826	1.09
Intergovernmental	8	8,786,548	7,636,464	10,333,444	
Licenses & Permits	9	48,450	46,450	50,874	
Charges for Service	10	975,875	992,710	1,114,197	
Use of Money & Property	11	214,950	227,066	520,560	
Miscellaneous	12	281,385	256,236	398,751	
Subtotal Revenues	13	31,431,307	31,090,536	34,074,924	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,100,765	2,101,135	3,978,209	
Proceeds of Fixed Asset Sales	16	0	0	564	
Total Revenues & Other Sources	17	33,532,072	33,191,671	38,053,697	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	9,671,012	8,877,186	8,558,041	6.30
Physical Health and Social Services	19	2,166,356	2,153,659	1,964,633	5.01
Mental Health, ID & DD	20	1,180,383	1,852,243	1,633,176	-14.99
County Environment and Education	21	2,087,323	2,025,842	1,859,782	5.94
Roads & Transportation	22	6,434,327	7,322,238	7,155,956	-5.18
Government Services to Residents	23	1,326,196	1,279,905	1,225,919	4.01
Administration	24	4,290,981	3,807,092	4,910,460	-6.52
Nonprogram Current	25	24,000	10,000	0	
Debt Service	26	1,829,531	2,909,180	2,917,422	-20.81
Capital Projects	27	3,951,000	3,026,491	14,334,737	-47.50
Subtotal Expenditures	28	32,961,109	33,263,836	44,560,126	
Other Financing Uses:					
Operating Transfers Out	29	2,100,765	2,101,135	3,978,209	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	35,061,874	35,364,971	48,538,335	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-1,529,802	-2,173,300	-10,484,638	
Beginning Fund Balance - July 1,	33	17,867,553	20,040,853	30,525,491	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	16,337,751	17,867,553	20,040,853	
Total Ending Fund Balance - June 30,	40	16,337,751	17,867,553	20,040,853	
Proposed property taxation by type:					
Countywide Levies*:		Proposed tax rates per \$1,000 taxable valuation:			
16,605,903					
Rural Only Levies*:		Urban Areas:			
2,302,611				7.31834	
Special District Levies*:		Rural Areas:			
0				9.93834	
TIF Tax Revenues:		Any special district tax rates not included.			
0					
Habitat Replacement Excise Tax:					
974,690					
Explanation of any significant items in the budget:					

NOTICE OF PUBLIC HEARING

Clinton County

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:

Propose General Basic Tax Rate per \$1,000 of Taxable Value :	3.60788
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	257,071

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

The proposed increased levy rate would generate \$257,071 of additional revenue for the General Basic fund. Due to the county suffering from unusually low growth rate in the property tax base of the county, the Board of Supervisors propose to exceed the statutory maximum levy rate in the General Basic fund from 3.50 to 3.60788 for the FY 2021 budget. The increase will allow for the sustainability in services currently being provided. The County overall levy from FY 20 to FY 21 did not increase.