

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET  
 Fiscal Year July 1, 2020 - June 30, 2021  
 County Name: HENRY COUNTY County Number: 44

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

**Meeting Date: 3/17/2020 Meeting Time: 10:00 AM Meeting Location: Board of Supervisors Office Henry County Courthouse**

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.henrycountyiaowa.us (319) 385-0756

	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property	1 9,702,541	8,680,359	8,030,724	9.92
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0	0	
Less: Credits to Taxpayers	3 541,645	553,938	542,749	
Net Current Property Taxes	4 9,160,896	8,126,421	7,487,975	
Delinquent Property Tax Revenue	5 1,607	1,607	5,444	
Penalties, Interest & Costs on Taxes	6 53,300	53,300	65,908	
Other County Taxes/TIF Tax Revenues	7 1,020,310	989,613	1,066,708	-2.20
Intergovernmental	8 6,688,646	5,034,091	5,001,382	
Licenses & Permits	9 180,012	33,050	33,458	
Charges for Service	10 686,670	699,170	747,072	
Use of Money & Property	11 118,805	132,705	284,154	
Miscellaneous	12 209,000	147,100	151,976	
<b>Subtotal Revenues</b>	<b>13 18,119,246</b>	<b>15,217,057</b>	<b>14,844,077</b>	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0	675,000	0	
Operating Transfers In	15 1,760,722	1,747,202	1,529,944	
Proceeds of Fixed Asset Sales	16 0	0	11,100	
<b>Total Revenues &amp; Other Sources</b>	<b>17 19,879,968</b>	<b>17,639,259</b>	<b>16,385,121</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18 4,732,963	4,341,538	3,856,906	10.78
Physical Health and Social Services	19 1,618,251	1,593,769	1,331,816	10.23
Mental Health, ID & DD	20 1,172,697	1,001,940	1,036,026	6.39
County Environment and Education	21 1,162,133	1,164,775	1,116,881	2.01
Roads & Transportation	22 5,074,700	5,067,000	4,724,391	3.64
Government Services to Residents	23 815,793	776,076	685,430	9.10
Administration	24 1,780,708	1,801,448	1,513,682	8.46
Nonprogram Current	25 68,500	68,300	50,801	16.12
Debt Service	26 886,100	866,850	871,761	0.82
Capital Projects	27 1,905,715	4,315,980	6,128,058	-44.23
<b>Subtotal Expenditures</b>	<b>28 19,217,560</b>	<b>20,997,676</b>	<b>21,315,752</b>	
Other Financing Uses:				
Operating Transfers Out	29 1,760,722	1,747,202	1,529,944	
Refunded Debt/Payments to Escrow	30 0	0	0	
Total Expenditures & Other Uses	31 20,978,282	22,744,878	22,845,696	
<b>Excess of Revenues &amp; Other Sources</b>				
<b>over (under) Expenditures &amp; Other Uses</b>	<b>32 -1,098,314</b>	<b>-5,105,619</b>	<b>-6,460,575</b>	
Beginning Fund Balance - July 1,	33 3,963,033	9,068,652	15,529,227	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	
Fund Balance - Nonspendable	35 0	0	0	
Fund Balance - Restricted	36 1,847,416	2,923,066	7,400,843	
Fund Balance - Committed	37 0	0	0	
Fund Balance - Assigned	38 84,998	260,913	449,648	
Fund Balance - Unassigned	39 932,305	779,054	1,218,161	
Total Ending Fund Balance - June 30,	40 2,864,719	3,963,033	9,068,652	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 7,832,188	
Rural Only Levies*: 1,870,353	Urban Areas: 8.55848
Special District Levies*: 0	Rural Areas: 12.50848
TIF Tax Revenues: 0	Any special district tax rates not included.
Utility Replacement Excise Tax: 108,229	

Explanation of any significant items in the budget:

-

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:	4.50000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	921,775

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:  
Our property tax valuation is not high enough to permit continuance of current services which are of great value to county residents, so to continue these services it is necessary to increase the General Basic Tax Rate.