

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2020 - June 30, 2021

County Name: DUBUQUE COUNTY County Number: 31

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: 05:30 PM Meeting Location: Supervisors Chambers, Dubuque 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](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) County Telephone Number  
<https://dubuqucounty.org/> (563) 589-4441

	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	34,789,975	34,099,253	33,559,655 1.82
Less: Uncollected Delinquent Taxes - Levy Year	2	2,920	4,181	-4,115
Less: Credits to Taxpayers	3	1,712,465	1,874,697	1,817,280
Net Current Property Taxes	4	33,074,590	32,220,375	31,746,490
Delinquent Property Tax Revenue	5	2,920	4,181	9,127
Penalties, Interest & Costs on Taxes	6	156,000	202,250	166,714
Other County Taxes/TIF Tax Revenues	7	5,535,707	4,986,433	5,419,035 1.07
Intergovernmental	8	9,947,263	12,632,588	12,709,325
Licenses & Permits	9	108,650	109,150	149,231
Charges for Service	10	2,520,450	2,539,241	2,497,729
Use of Money & Property	11	1,141,341	1,480,397	1,730,656
Miscellaneous	12	1,084,879	2,536,171	1,580,959
<b>Subtotal Revenues</b>	13	53,571,800	56,710,786	56,009,266
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	14,658,556
Operating Transfers In	15	5,878,042	5,684,800	10,646,639
Proceeds of Fixed Asset Sales	16	0	0	2,000
<b>Total Revenues &amp; Other Sources</b>	17	59,449,842	62,395,586	81,316,461
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	16,916,356	16,751,353	15,660,741 3.93
Physical Health and Social Services	19	3,104,150	4,845,000	3,245,891 25.40
Mental Health, ID & DD	20	3,958,761	3,835,731	2,630,004 22.69
County Environment and Education	21	5,333,493	5,479,300	3,049,802 32.24
Roads & Transportation	22	10,016,526	10,766,281	8,595,217 7.95
Government Services to Residents	23	2,095,457	2,326,974	1,843,803 6.61
Administration	24	4,935,746	6,537,433	6,029,736 -9.53
Nonprogram Current	25	1,305,000	1,345,407	1,713,491 -12.73
Debt Service	26	2,811,286	3,062,521	4,488,080 -20.86
Capital Projects	27	7,253,100	18,979,339	23,022,814 -43.87
<b>Subtotal Expenditures</b>	28	59,729,875	73,929,339	70,279,579
Other Financing Uses:				
Operating Transfers Out	29	5,878,042	5,684,800	10,646,639
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	65,607,917	79,614,139	80,926,218
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>				
	32	-6,158,075	-17,218,553	390,243
Beginning Fund Balance - July 1,	33	32,542,421	49,760,974	49,370,731
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	12,484,240	14,722,690	30,387,268
Fund Balance - Committed	37	6,221,681	9,178,043	9,889,869
Fund Balance - Assigned	38	25,001	283,081	283,081
Fund Balance - Unassigned	39	7,653,424	8,358,607	9,200,756
Total Ending Fund Balance - June 30,	40	26,384,346	32,542,421	49,760,974
Proposed property taxation by type:				
Countywide Levies*:	29,348,819	Proposed tax rates per \$1,000 taxable valuation:		
Rural Only Levies*:	5,441,156	Urban Areas:	5.91098	
Special District Levies*:	0	Rural Areas:	9.57000	
TIF Tax Revenues:	117,554	Any special district tax rates not included.		
Utility Replacement Excise Tax:	777,221			

Explanation of any significant items in the budget:

Budgeted amounts are the result of deliberations by the Board of Supervisors during budget worksessions.