

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2021 - June 30, 2022**  
**County Name: LINN COUNTY County Number: 57**

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

**Meeting Date: 3/24/2021 Meeting Time: 11:00 AM Meeting Location: Jean Oxley Public Service Center**

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)  
<https://www.linncounty.org/>

County Telephone Number  
 (319) 892-5115

		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	79,544,218	77,763,460	69,131,322	7.27
Less: Uncollected Delinquent Taxes - Levy Year	2	247,141	242,181	1,273,339	
Less: Credits to Taxpayers	3	3,522,481	3,485,017	3,250,338	
Net Current Property Taxes	4	75,774,596	74,036,262	64,607,645	
Delinquent Property Tax Revenue	5	42,814	610,453	12,164	
Penalties, Interest & Costs on Taxes	6	564,732	649,787	263,608	
Other County Taxes/TIF Tax Revenues	7	8,710,131	9,491,005	9,509,924	-4.30
Intergovernmental	8	29,031,467	50,145,310	29,693,711	
Licenses & Permits	9	1,342,625	1,408,890	1,225,821	
Charges for Service	10	7,914,908	8,589,001	8,378,780	
Use of Money & Property	11	627,700	977,925	1,991,346	
Miscellaneous	12	1,371,715	2,064,535	1,619,058	
<b>Subtotal Revenues</b>	13	125,380,688	147,973,168	117,302,057	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	3,000,000	5,000,000	31,952,469	
Operating Transfers In	15	25,550,281	28,173,977	27,600,190	
Proceeds of Fixed Asset Sales	16	20,050	24,098	110,452	
<b>Total Revenues &amp; Other Sources</b>	17	153,951,019	181,171,243	176,965,168	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	34,099,575	35,020,626	31,777,138	3.59
Physical Health and Social Services	19	17,917,386	17,231,596	16,521,626	4.14
Mental Health, ID & DD	20	10,118,465	14,437,204	10,806,476	-3.24
County Environment and Education	21	8,782,507	8,949,232	8,586,522	1.13
Roads & Transportation	22	16,243,020	16,680,704	15,291,796	3.06
Government Services to Residents	23	5,566,027	6,252,427	5,075,663	4.72
Administration	24	18,554,515	18,537,196	17,012,228	4.43
Nonprogram Current	25	0	0	0	
Debt Service	26	5,501,880	5,499,713	6,767,575	-9.83
Capital Projects	27	13,915,000	44,322,173	41,858,637	-42.34
<b>Subtotal Expenditures</b>	28	130,698,375	166,930,871	153,697,661	
Other Financing Uses:					
Operating Transfers Out	29	25,550,281	28,173,977	27,600,190	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	156,248,656	195,104,848	181,297,851	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-2,297,637	-13,933,605	-4,332,683	
Beginning Fund Balance - July 1,	33	41,841,306	55,774,911	60,107,594	
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	39,543,669	41,841,306	55,774,911	
<b>Total Ending Fund Balance - June 30,</b>	40	39,543,669	41,841,306	55,774,911	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	75,113,885	Urban Areas: 6.39515 Rural Areas: 9.10372			
Rural Only Levies*:	4,430,333				
Special District Levies*:	0				
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	2,837,098				

Explanation of any significant items in the budget:

FY22 capital projects decrease due to completion of Public Health building in FY20 and Derecho in FY21.

Virtual Meeting Information:

See meeting agenda.