

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2020 - June 30, 2021

County Name: JEFFERSON COUNTY County Number: 51

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: 09:30 AM Meeting Location: Jefferson County Courthouse, 1st floor meeting 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

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.jeffersoncountyiowa.com

County Telephone Number
(641) 472-2851

	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property	1	7,965,305	7,810,086	6,726,735 8.82
Less: Uncollected Delinquent Taxes - Levy Year	2	5,700	5,400	5,505
Less: Credits to Taxpayers	3	395,000	375,000	379,444
Net Current Property Taxes	4	7,564,605	7,429,686	6,341,786
Delinquent Property Tax Revenue	5	1,210	1,167	1,400
Penalties, Interest & Costs on Taxes	6	55,400	55,500	61,938
Other County Taxes/TIF Tax Revenues	7	816,527	838,284	756,387 3.90
Intergovernmental	8	4,055,082	3,981,664	4,171,239
Licenses & Permits	9	43,000	43,000	34,436
Charges for Service	10	3,017,900	3,044,820	903,134
Use of Money & Property	11	104,000	147,000	98,358
Miscellaneous	12	72,174	70,767	88,972
Subtotal Revenues	13	15,729,898	15,611,888	12,457,650
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	7,160,000	0
Operating Transfers In	15	1,200,000	1,000,000	1,000,000
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	16,929,898	23,771,888	13,457,650
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,743,869	3,542,888	3,360,445 5.55
Physical Health and Social Services	19	809,766	932,722	836,865 -1.63
Mental Health, ID & DD	20	822,896	672,255	903,176 -4.55
County Environment and Education	21	734,112	873,336	803,164 -4.40
Roads & Transportation	22	4,317,000	4,259,000	4,276,985 0.47
Government Services to Residents	23	655,972	664,799	591,928 5.27
Administration	24	1,491,684	1,435,616	1,327,497 6.00
Nonprogram Current	25	0	0	0
Debt Service	26	855,330	922,833	377,241 50.58
Capital Projects	27	9,476,262	3,521,655	1,235,057 177.00
Subtotal Expenditures	28	22,906,891	16,825,104	13,712,358
Other Financing Uses:				
Operating Transfers Out	29	1,200,000	1,000,000	1,000,000
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	24,106,891	17,825,104	14,712,358
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses				
	32	-7,176,993	5,946,784	-1,254,708
Beginning Fund Balance - July 1,	33	10,230,300	4,283,516	5,538,224
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	2,052,779	8,860,048	2,506,127
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	1,000,528	1,370,252	1,777,389
Total Ending Fund Balance - June 30,	40	3,053,307	10,230,300	4,283,516
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:	6,963,664			
Rural Only Levies*:	1,001,641	Urban Areas:	7.54731	
Special District Levies*:	0	Rural Areas:	9.42500	
TIF Tax Revenues:	0	Any special district tax rates not included.		
Utility Replacement Excise Tax:	108,012			

Explanation of any significant items in the budget:

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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:	3.74839
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	232,202

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Unusual need for additional moneys to permit continuance of a program which provides substantial benefit to county residents.