

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
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: 3/29/2021 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 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,138,405	7,965,305	7,746,322	2.50
Less: Uncollected Delinquent Taxes - Levy Year	2	5,700	5,700	180,265	
Less: Credits to Taxpayers	3	403,297	395,000	346,080	
Net Current Property Taxes	4	7,729,408	7,564,605	7,219,977	
Delinquent Property Tax Revenue	5	1,210	153,567	5,730	
Penalties, Interest & Costs on Taxes	6	56,400	55,400	32,587	
Other County Taxes/TIF Tax Revenues	7	894,762	895,089	914,326	-1.08
Intergovernmental	8	4,129,909	4,184,102	4,221,385	
Licenses & Permits	9	39,700	40,000	36,848	
Charges for Service	10	3,080,300	2,980,220	1,334,526	
Use of Money & Property	11	89,000	139,000	57,596	
Miscellaneous	12	65,914	121,974	72,861	
Subtotal Revenues	13	16,086,603	16,133,957	13,895,836	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	6,668,659	
Operating Transfers In	15	1,100,000	1,200,000	974,146	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	17,186,603	17,333,957	21,538,641	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,811,087	3,730,969	3,531,245	3.89
Physical Health and Social Services	19	829,903	803,491	767,465	3.99
Mental Health, ID & DD	20	823,666	822,896	669,923	10.88
County Environment and Education	21	753,494	734,112	784,675	-2.01
Roads & Transportation	22	4,319,000	4,337,000	4,242,734	0.89
Government Services to Residents	23	638,556	620,449	624,555	1.11
Administration	24	1,728,718	1,510,986	1,329,539	14.03
Nonprogram Current	25	0	0	0	
Debt Service	26	852,405	855,330	919,207	-3.70
Capital Projects	27	3,063,506	5,456,046	5,031,545	-21.97
Subtotal Expenditures	28	16,820,335	18,871,279	17,900,888	
Other Financing Uses:					
Operating Transfers Out	29	1,100,000	1,200,000	974,146	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	17,920,335	20,071,279	18,875,034	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-733,732	-2,737,322	2,663,607	
Beginning Fund Balance - July 1,	33	4,209,801	6,947,123	4,283,516	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,126,836	2,706,759	5,244,144	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,349,233	1,503,042	1,702,979	
Total Ending Fund Balance - June 30,	40	3,476,069	4,209,801	6,947,123	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,116,142	Urban Areas: 7.47481			
Rural Only Levies*:	1,022,263				
Special District Levies*:	0	Rural Areas: 9.31896			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	102,685				

Explanation of any significant items in the budget or additional virtual meeting information:

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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:	3.71010
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	202,403

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.