

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
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: 4/24/2023 Meeting Time: 09:00 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-budget-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
(641) 472-2851

<https://jeffersoncounty.iowa.gov/>

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	7,765,780	7,410,411	7,750,934	0.10
Less: Uncollected Delinquent Taxes - Levy Year	2	5,000	5,400	5,475	
Less: Credits to Taxpayers	3	225,000	406,000	372,386	
Net Current Property Taxes	4	7,535,780	6,999,011	7,373,073	
Delinquent Property Tax Revenue	5	0	1,080	-1,974	
Penalties, Interest & Costs on Taxes	6	26,250	56,400	58,707	
Other County Taxes/TIF Tax Revenues	7	914,385	948,608	1,123,523	-9.79
Intergovernmental	8	4,860,865	6,176,768	6,307,815	
Licenses & Permits	9	27,200	26,700	26,919	
Charges for Service	10	496,605	1,833,755	1,070,192	
Use of Money & Property	11	54,002	56,000	69,061	
Miscellaneous	12	125,100	157,879	171,495	
Subtotal Revenues	13	14,040,187	16,256,201	16,198,811	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,120,000	1,200,000	1,100,000	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	15,160,187	17,456,201	17,298,811	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	5,232,958	4,316,130	3,626,239	20.13
Physical Health and Social Services	19	863,778	874,249	729,675	8.80
Mental Health, ID & DD	20	0	0	487,658	
County Environment and Education	21	811,398	826,837	691,488	8.32
Roads & Transportation	22	4,225,000	4,445,000	4,997,868	-8.06
Government Services to Residents	23	752,686	710,092	600,667	11.94
Administration	24	3,635,043	2,266,323	2,470,380	21.30
Nonprogram Current	25	0	0	0	
Debt Service	26	853,140	853,140	852,404	0.04
Capital Projects	27	675,663	1,551,329	431,801	25.09
Subtotal Expenditures	28	17,049,666	15,843,100	14,888,180	
Other Financing Uses:					
Operating Transfers Out	29	1,120,000	1,200,000	1,100,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	18,169,666	17,043,100	15,988,180	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-3,009,479	413,101	1,310,631	
Beginning Fund Balance - July 1,	33	7,539,215	7,126,114	5,815,483	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,291,888	5,160,808	4,744,907	
Fund Balance - Committed	37	0	0	108,052	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,237,848	2,378,407	2,273,155	
Total Ending Fund Balance - June 30,	40	4,529,736	7,539,215	7,126,114	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	6,838,726				
Rural Only Levies*:	927,054	Urban Areas:	7.00018		
Special District Levies*:	0	Rural Areas:	8.54433		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	96,085				

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

County Ambulance Service (startup and construction), Emergency Management Commission's Levy, Juvenile Detention Housing, State Courtroom and State Health and Human Services.

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:	3.93855
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	433,103

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

Unusual need for additional monies to permit continuance of County programs and a new County Ambulance program which will provide substantial benefit to county residents.