

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
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: 3/28/2022 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)
<https://jeffersoncounty.iowa.gov/>

County Telephone Number
(641) 472-2851

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	7,410,411	7,848,479	8,029,785	-3.93
Less: Uncollected Delinquent Taxes - Levy Year	2	5,400	5,200	5,842	
Less: Credits to Taxpayers	3	406,000	403,297	461,564	
Net Current Property Taxes	4	6,999,011	7,439,982	7,562,379	
Delinquent Property Tax Revenue	5	1,080	1,210	188,787	
Penalties, Interest & Costs on Taxes	6	56,400	56,400	311,058	
Other County Taxes/TIF Tax Revenues	7	948,608	848,470	1,082,448	-6.39
Intergovernmental	8	7,485,157	7,151,509	5,115,972	
Licenses & Permits	9	24,900	25,400	29,489	
Charges for Service	10	1,857,200	968,184	586,582	
Use of Money & Property	11	56,000	68,500	28,907	
Miscellaneous	12	65,462	69,714	154,034	
Subtotal Revenues	13	17,493,818	16,629,369	15,059,656	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	49,070	
Operating Transfers In	15	1,200,000	1,100,000	1,355,632	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	18,693,818	17,729,369	16,464,358	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,294,114	3,804,301	3,687,237	7.92
Physical Health and Social Services	19	882,456	836,703	762,628	7.57
Mental Health, ID & DD	20	0	448,526	822,800	
County Environment and Education	21	824,667	739,494	696,587	8.81
Roads & Transportation	22	5,385,588	4,851,000	4,234,475	12.78
Government Services to Residents	23	713,592	637,971	602,214	8.86
Administration	24	5,123,790	1,722,337	1,498,090	84.94
Nonprogram Current	25	0	0	0	
Debt Service	26	853,140	852,405	855,329	-0.13
Capital Projects	27	2,076,025	483,428	3,081,006	-17.91
Subtotal Expenditures	28	20,153,372	14,376,165	16,240,366	
Other Financing Uses:					
Operating Transfers Out	29	1,200,000	1,100,000	1,355,632	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	21,353,372	15,476,165	17,595,998	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,659,554	2,253,204	-1,131,640	
Beginning Fund Balance - July 1,	33	8,068,687	5,815,483	6,947,123	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,065,604	6,175,915	3,755,693	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,540,607	1,892,772	2,059,790	
Total Ending Fund Balance - June 30,	40	5,409,133	8,068,687	5,815,483	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	6,371,557				
Rural Only Levies*:	1,038,854	Urban Areas:	6.66437		
Special District Levies*:	0	Rural Areas:	8.50852		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	93,063				

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

Intergovernmental revenue and Administration expenditures include \$3,570,090 American Rescue Plan funds.

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:	203,182

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.