

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
County Name: JASPER COUNTY County Number: 50

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

Meeting Date: 3/29/2022 Meeting Time: 09:30 AM Meeting Location: Jasper County Board of Supervisors 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://www.co.jasper.ia.us/>

County Telephone Number
(641) 792-7016

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	16,488,803	16,500,240	16,500,248	-0.03
Less: Uncollected Delinquent Taxes - Levy Year	2	75,000	130,000	274,812	
Less: Credits to Taxpayers	3	255,000	400,000	626,381	
Net Current Property Taxes	4	16,158,803	15,970,240	15,599,055	
Delinquent Property Tax Revenue	5	100	400	125,809	
Penalties, Interest & Costs on Taxes	6	40,000	40,000	167,124	
Other County Taxes/TIF Tax Revenues	7	1,724,680	2,138,000	2,919,274	-23.14
Intergovernmental	8	11,104,902	13,137,440	10,163,177	
Licenses & Permits	9	160,000	210,188	250,895	
Charges for Service	10	1,431,777	1,380,082	1,425,952	
Use of Money & Property	11	175,227	209,331	291,719	
Miscellaneous	12	807,194	801,706	5,020,308	
Subtotal Revenues	13	31,602,683	33,887,387	35,963,313	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	5,016,231	6,073,545	6,022,782	
Proceeds of Fixed Asset Sales	16	1,500,000	0	0	
Total Revenues & Other Sources	17	38,118,914	39,960,932	41,986,095	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	8,757,791	8,007,048	7,166,470	10.55
Physical Health and Social Services	19	2,000,654	2,099,343	1,653,014	10.01
Mental Health, ID & DD	20	0	567,660	972,094	
County Environment and Education	21	1,739,905	1,776,657	1,998,931	-6.70
Roads & Transportation	22	11,364,981	8,092,922	7,728,196	21.27
Government Services to Residents	23	1,883,252	1,652,511	1,321,611	19.37
Administration	24	11,507,525	4,077,390	3,438,758	82.93
Nonprogram Current	25	35,770	31,458	495,285	-73.13
Debt Service	26	1,418,953	1,398,191	1,539,760	-4.00
Capital Projects	27	2,277,526	7,175,476	269,061	190.94
Subtotal Expenditures	28	40,986,357	34,878,656	26,583,180	
Other Financing Uses:					
Operating Transfers Out	29	5,016,231	6,073,545	6,022,782	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	46,002,588	40,952,201	32,605,962	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-7,883,674	-991,269	9,380,133	
Beginning Fund Balance - July 1,	33	24,176,559	25,167,828	15,787,695	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	14,230,503	8,226,319	20,006,549	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,062,382	15,950,240	5,161,279	
Total Ending Fund Balance - June 30,	40	16,292,885	24,176,559	25,167,828	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	13,473,343				
Rural Only Levies*:	3,015,460	Urban Areas:			7.08751
Special District Levies*:	0	Rural Areas:			9.80975
TIF Tax Revenues:	454,935	Any special district tax rates not included.			
Utility Replacement Excise Tax:	362,245				

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

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:	4.44671
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,831,592

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

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