

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET

Fiscal Year July 1, 2024 - June 30, 2025

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: 4/16/2024 Meeting Time: 09:30 AM Meeting Location: Jasper County Courthouse Board of Supervisors Room 203 Newton, IA 50208

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)
<https://www.jasperia.org/>

County Telephone Number
(641) 792-7016

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	17,444,213	17,040,783	16,488,803	2.86
Less: Uncollected Delinquent Taxes - Levy Year	2	182,000	190,000	196,642	
Less: Credits to Taxpayers	3	610,000	600,000	624,928	
Net Current Property Taxes	4	16,652,213	16,250,783	15,667,233	
Delinquent Property Tax Revenue	5	400	540	813	
Penalties, Interest & Costs on Taxes	6	30,000	30,000	91,605	
Other County Taxes/TIF Tax Revenues	7	1,798,619	2,511,733	2,683,946	-18.14
Intergovernmental	8	7,697,978	7,628,199	13,926,259	
Licenses & Permits	9	169,250	170,250	229,538	
Charges for Service	10	1,529,457	1,512,992	1,477,871	
Use of Money & Property	11	845,454	756,840	647,335	
Miscellaneous	12	662,194	982,694	1,241,828	
Subtotal Revenues	13	29,385,565	29,844,031	35,966,428	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	8,510,389	0	
Operating Transfers In	15	4,258,126	6,155,000	9,478,506	
Proceeds of Fixed Asset Sales	16	0	0	1,553,532	
Total Revenues & Other Sources	17	33,643,691	44,509,420	46,998,466	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	9,819,374	9,500,195	9,084,170	3.97
Physical Health and Social Services	19	2,165,867	2,044,299	1,913,106	6.40
County Environment and Education	21	1,905,598	2,609,739	1,681,179	6.47
Roads & Transportation	22	11,646,425	10,169,083	12,134,294	-2.03
Government Services to Residents	23	1,948,245	1,839,301	1,652,353	8.59
Administration	24	5,708,007	5,056,383	3,967,577	19.94
Nonprogram Current	25	39,100	39,100	77,817	-29.12
Debt Service	26	1,861,422	1,446,698	1,418,202	14.57
Capital Projects	27	3,615,980	11,065,942	2,948,755	10.74
Subtotal Expenditures	28	38,710,018	43,770,740	34,877,453	
Other Financing Uses:					
Operating Transfers Out	29	4,258,126	6,155,000	9,478,506	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	42,968,144	49,925,740	44,355,959	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-9,324,453	-5,416,320	2,642,507	
Beginning Fund Balance - July 1,	33	23,249,348	28,665,668	26,023,161	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	11,119,441	23,249,348	28,665,668	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,805,454	0	0	
Total Ending Fund Balance - June 30,	40	13,924,895	23,249,348	28,665,668	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	13,765,395				
Rural Only Levies*:	3,678,818	Urban Areas:	6.48405		
Special District Levies*:	0	Rural Areas:	9.49487		
TIF Tax Revenues:	452,815	Any special district tax rates not included.			
Utility Replacement Excise Tax:	334,304				

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

Join Live Stream: <https://zoom.us/j/8123744948> Meeting ID: 812 374 4948 Dial In: +1-646-931-3860, using the same meeting ID