

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET  
 Fiscal Year July 1, 2020 - June 30, 2021  
 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: 3/31/2020 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) County Telephone Number  
 https://www.co.jasper.ia.us/ (641) 792-7016

		Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	16,500,248	16,190,804	14,936,663	5.10
Less: Uncollected Delinquent Taxes - Levy Year	2	50,000	110,100	235,541	
Less: Credits to Taxpayers	3	230,000	531,100	657,901	
Net Current Property Taxes	4	16,220,248	15,549,604	14,043,221	
Delinquent Property Tax Revenue	5	100	100	1,543	
Penalties, Interest & Costs on Taxes	6	40,000	40,000	103,409	
Other County Taxes/TIF Tax Revenues	7	1,790,268	2,390,358	2,493,556	-15.27
Intergovernmental	8	7,025,448	9,118,743	8,775,815	
Licenses & Permits	9	133,350	133,350	189,505	
Charges for Service	10	1,359,767	1,030,547	1,326,034	
Use of Money & Property	11	2,575,125	232,177	315,586	
Miscellaneous	12	395,401	515,331	787,904	
<b>Subtotal Revenues</b>	13	29,539,707	29,010,210	28,036,573	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	6,907,484	6,241,336	5,271,493	
Proceeds of Fixed Asset Sales	16	0	10,000	44,816	
<b>Total Revenues &amp; Other Sources</b>	17	36,447,191	35,261,546	33,352,882	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	7,682,722	7,657,809	6,887,208	5.62
Physical Health and Social Services	19	2,098,939	2,335,908	1,919,914	4.56
Mental Health, ID & DD	20	1,218,400	930,425	657,060	36.17
County Environment and Education	21	1,725,876	1,685,079	1,539,377	5.88
Roads & Transportation	22	8,156,649	9,298,250	10,533,729	-12.00
Government Services to Residents	23	1,531,645	1,522,101	1,273,686	9.66
Administration	24	3,664,413	3,788,655	3,235,511	6.42
Nonprogram Current	25	22,000	145,030	156,060	-62.45
Debt Service	26	1,389,975	1,390,213	1,591,593	-6.55
Capital Projects	27	3,736,000	3,930,000	1,209,717	75.74
<b>Subtotal Expenditures</b>	28	31,226,619	32,683,470	29,003,855	
Other Financing Uses:					
Operating Transfers Out	29	6,907,484	6,241,336	5,271,493	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	38,134,103	38,924,806	34,275,348	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-1,686,912	-3,663,260	-922,466	
Beginning Fund Balance - July 1,	33	10,685,273	14,348,533	15,270,999	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	10,983,360	8,873,311	12,373,271	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	-1,984,999	1,811,962	1,975,262	
<b>Total Ending Fund Balance - June 30,</b>	40	8,998,361	10,685,273	14,348,533	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	13,825,553		
Rural Only Levies*:	2,674,695	Urban Areas:	7.84530
Special District Levies*:	0	Rural Areas:	10.44530
TIF Tax Revenues:	479,789	Any special district tax rates not included.	
Utility Replacement Excise Tax:	400,479		

Explanation of any significant items in the budget:

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:	4.47000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,744,279

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

A reduced or unusually low growth rate in the property tax base of the county.