

NOTICE OF PUBLIC HEARING

Jasper County

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:	4.52062
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,657,331

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.

COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE	CO NO:
Jasper	Fiscal Year July 1, 2019 - June 30, 2020	50

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

Meeting Date:	Meeting Time:	Meeting Location:
3-12-2019	9:30 a.m.	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.

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 Web Site (if available):		County Telephone Number:			
https://www.co.jasper.ia.us/		641-792-7016			
Iowa Department of Management Form 630 (Publish)		Budget 2019/2020	Re-Est 2018/2019	Actual 2017/2018	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	16,190,804	14,936,663	14,485,029	5.72
Less: Uncollected Delinquent Taxes - Levy Year	2	110,100	148,000	235,723	
Less: Credits to Taxpayers	3	531,100	571,000	645,097	
Net Current Property Taxes	4	15,549,604	14,217,663	13,604,209	
Delinquent Property Tax Revenue	5	100	887	1,440	
Penalties, Interest & Costs on Taxes	6	40,000	40,000	88,742	
Other County Taxes/TIF Tax Revenues	7	1,890,358	2,411,985	2,445,831	-12.09
Intergovernmental	8	9,118,743	7,780,750	7,959,541	
Licenses & Permits	9	133,350	146,665	174,830	
Charges for Service	10	1,030,547	1,255,272	1,315,430	
Use of Money & Property	11	232,177	250,437	190,774	
Miscellaneous	12	515,331	587,318	923,777	
Subtotal Revenues	13	28,510,210	26,690,977	26,704,574	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0			
Operating Transfers In	15	6,241,336	5,770,314	5,908,483	
Proceeds of Fixed Asset Sales	16	10,000	4,167,680	1,431,097	
Total Revenues & Other Sources	17	34,761,546	36,628,971	34,044,154	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	7,657,809	7,297,103	6,569,085	7.97
Physical Health and Social Services	19	2,335,908	2,161,060	1,931,253	9.98
Mental Health, ID & DD	20	930,425	850,850	756,310	10.92
County Environment and Education	21	1,685,079	1,593,243	1,434,365	8.39
Roads & Transportation	22	9,298,250	10,771,016	10,517,293	-5.97
Government Services to Residents	23	1,522,101	1,472,295	1,227,819	11.34
Administration	24	3,788,655	3,610,905	3,275,388	7.55
Nonprogram Current	25	145,030	133,088	243,922	-22.89
Debt Service	26	1,390,213	1,738,721	1,782,072	-11.68
Capital Projects	27	3,930,000	1,810,879	824,433	118.33
Subtotal Expenditures	28	32,683,470	31,439,160	28,561,940	
Other Financing Uses:					
Operating Transfers Out	29	6,241,336	5,770,314	5,908,483	
Refunded Debt/Payments to Escrow	30	0			
Total Expenditures & Other Uses	31	38,924,806	37,209,474	34,470,423	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-4,163,260	-580,503	-426,269	
Beginning Fund Balance - July 1,	33	14,670,496	15,250,999	15,677,268	
Increase (Decrease) in Reserves (GAAP Budgeting)					
Fund Balance - Nonspendable	35	0			
Fund Balance - Restricted	36	8,873,311	13,006,367	14,035,594	
Fund Balance - Committed	37	0			
Fund Balance - Assigned	38	0			
Fund Balance - Unassigned	39	1,633,925	1,664,129	1,215,405	
Total Ending Fund Balance - June 30,	40	10,507,236	14,670,496	15,250,999	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	13,114,831	Urban Areas:	8.25697
Rural Only Levies*:	3,075,973	Rural Areas:	11.63697
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	551,816	Date:	3-12-2019
Utility Replacmnt. Excise Tax:	427,342		

Explanation of any significant items in the budget: