

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**

Fiscal Year July 1, 2024 - June 30, 2025

County Name: JACKSON COUNTY County Number: 49

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

**Meeting Date:** 4/23/2024 **Meeting Time:** 10:00 AM **Meeting Location:** Supervisors Boardroom, Courthouse, 201 West Platt Street, Maquoketa, Iowa 52060.  
**Zoom:** <https://us04web.zoom.us/j/7792041339> **Meeting ID:** 779 204 1339

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](http://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)  
[www.jacksoncounty.iowa.gov](http://www.jacksoncounty.iowa.gov)

County Telephone Number  
 (563) 652-3144

	Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	9,317,565	8,436,466	7,990,160	7.99
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	337,946	337,946	493,862	
Net Current Property Taxes	4	8,979,619	8,098,520	7,496,298	
Delinquent Property Tax Revenue	5	1,750	946	5,426	
Penalties, Interest & Costs on Taxes	6	34,040	34,075	55,546	
Other County Taxes/TIF Tax Revenues	7	1,402,399	1,355,914	1,425,172	-0.80
Intergovernmental	8	7,699,311	6,344,484	7,822,795	
Licenses & Permits	9	68,260	63,010	63,683	
Charges for Service	10	641,820	648,200	699,489	
Use of Money & Property	11	928,064	755,049	1,032,900	
Miscellaneous	12	336,905	291,056	294,535	
<b>Subtotal Revenues</b>	13	20,092,168	17,591,254	18,895,844	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,633,769	1,547,469	1,331,971	
Proceeds of Fixed Asset Sales	16	25	25	133,574	
<b>Total Revenues &amp; Other Sources</b>	17	21,725,962	19,138,748	20,361,389	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	3,717,942	3,749,054	3,288,658	6.33
Physical Health and Social Services	19	783,127	757,704	541,022	20.31
County Environment and Education	21	2,029,490	2,411,893	1,751,638	7.64
Roads & Transportation	22	7,200,429	7,846,030	7,715,284	-3.39
Government Services to Residents	23	775,426	732,919	689,440	6.05
Administration	24	3,796,897	3,471,782	2,854,341	15.34
Nonprogram Current	25	0	0	0	
Debt Service	26	371,675	367,475	369,375	0.31
Capital Projects	27	2,472,107	6,764,306	4,276,679	-23.97
<b>Subtotal Expenditures</b>	28	21,147,093	26,101,163	21,486,437	
Other Financing Uses:					
Operating Transfers Out	29	1,633,769	1,547,469	1,331,971	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	22,780,862	27,648,632	22,818,408	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-1,054,900	-8,509,884	-2,457,019	
Beginning Fund Balance - July 1,	33	7,302,820	15,812,704	18,269,723	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,212,797	3,654,161	8,231,001	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	970,141	1,118,821	4,527,621	
Fund Balance - Unassigned	39	2,064,982	2,529,838	3,054,082	
Total Ending Fund Balance - June 30,	40	6,247,920	7,302,820	15,812,704	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	6,763,826				
Rural Only Levies*:	2,553,739	Urban Areas:	5.41302		
Special District Levies*:	0	Rural Areas:	8.56320		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	148,759				

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

Public Safety: Sheriff & Jail salaries and new jail expenses \$281,274; County Attorney \$88,262; Emergency Medical Service Coordinator \$50,113. Physical Health: Expend Opioid Settlement \$60,000. County Environment: Conservation vehicle & operation expenses \$133,628; Zoning \$28,004; Revolving Loans \$50,800; Libraries \$10,538; Historic Preservation \$3,280; Green Island Drainage maintenance \$19,882; Recycling & Landfill Assessments \$8,335. Government Services: Document digitizing, Election equipment, Salaries \$85,986. Administration: Health insurance \$449,673; Property insurance \$240,522; Document digitizing \$19,535; AJC Facility and Farm \$34,122; Human Resources \$37,366; GIS/Data/Information Technology \$118,438; Mental Health Region \$32,216. Operating Transfers: To Secondary Roads \$245,300; Courthouse improvements \$50,000.