

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of JASPER COUNTY
Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of JASPER COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 3/24/2026 09:30 AM

Contact: Teresa Arrowood

Phone: (641) 792-7016

Meeting Location: Jasper County Courthouse, Board of Supervisors Room, 203

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	17,444,228	0	17,444,228
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	520,000	0	520,000
Net Current Property Tax	4	16,924,228	0	16,924,228
Delinquent Property Tax Revenue	5	400	0	400
Penalties, Interest & Costs on Taxes	6	30,000	0	30,000
Other County Taxes/TIF Tax Revenues	7	1,536,737	630,621	2,167,358
Intergovernmental	8	12,483,077	1,444,496	13,927,573
Licenses & Permits	9	168,400	9,250	177,650
Charges for Service	10	1,348,267	653,603	2,001,870
Use of Money & Property	11	1,040,979	26,564	1,067,543
Miscellaneous	12	603,934	2,853,500	3,457,434
Subtotal Revenue	13	34,136,022	5,618,034	39,754,056
Other Financing Sources:				
General Long-Term Debt Proceeds	14	7,030,652	1,755,222	8,785,874
Operating Transfers In	15	5,279,485	547,332	5,826,817
Proceeds of Fixed Asset Sales	16	0	107,000	107,000
Total Revenues & Other Sources	17	46,446,159	8,027,588	54,473,747
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	10,786,745	219,580	11,006,325
Physical Health and Social Services	19	2,552,229	-8,899	2,543,330
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,991,006	376,487	2,367,493
Roads & Transportation	22	10,596,127	0	10,596,127
Government Services to Residents	23	1,916,711	-19,880	1,896,831
Administration	24	5,393,830	569,095	5,962,925
Nonprogram Current	25	40,500	0	40,500
Debt Service	26	2,241,430	326,718	2,568,148
Capital Projects	27	10,678,505	3,174,541	13,853,046
Subtotal Expenditures	28	46,197,083	4,637,642	50,834,725
Other Financing Uses:				
Operating Transfers Out	29	5,279,485	547,332	5,826,817
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	51,476,568	5,184,974	56,661,542
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,030,409	2,842,614	-2,187,795
Beginning Fund Balance - July 1, 2025	33	28,689,147	0	28,689,147
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	15,927,534	0	15,927,534
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	7,731,204	2,842,614	10,573,818
Total Ending Fund Balance - June 30, 2026	40	23,658,738	2,842,614	26,501,352

Explanation of Changes: Revenues & expenditures for Capital projects & debt service, increase in expenses for software/licensing fees, liability insurance.