

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/22/2025 Meeting Time: 09:30 AM Meeting Location: Jasper County Courthouse Board of Supervisors Room 203 Newton, IA

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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	17,444,207	25,318,372	33,192,530	-27.51
Less: Uncollected Delinquent Taxes - Levy Year	2	0	182,000	15,721,333	
Less: Credits to Taxpayers	3	520,000	610,000	610,868	
Net Current Property Taxes	4	16,924,207	24,526,372	16,860,329	
Delinquent Property Tax Revenue	5	400	400	538	
Penalties, Interest & Costs on Taxes	6	30,000	30,000	84,276	
Other County Taxes/TIF Tax Revenues	7	1,536,758	2,974,131	2,478,311	-21.25
Intergovernmental	8	12,483,077	8,231,311	9,453,931	
Licenses & Permits	9	168,400	184,350	225,594	
Charges for Service	10	1,348,267	1,241,672	1,378,994	
Use of Money & Property	11	1,040,979	1,039,998	1,357,141	
Miscellaneous	12	603,934	2,309,084	2,546,969	
Subtotal Revenues	13	34,136,022	40,537,318	34,386,083	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	8,510,389	
Operating Transfers In	15	5,279,485	4,258,126	9,042,301	
Proceeds of Fixed Asset Sales	16	0	0	10,199	
Total Revenues & Other Sources	17	39,415,507	44,795,444	51,948,972	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	10,776,745	9,859,490	8,653,519	11.60
Physical Health and Social Services	19	2,552,229	2,085,388	1,882,149	16.45
County Environment and Education	21	1,991,006	2,453,386	9,986,613	-55.35
Roads & Transportation	22	10,596,127	10,357,280	13,222,089	-10.48
Government Services to Residents	23	1,916,711	1,956,083	1,608,895	9.15
Administration	24	5,393,830	5,221,284	5,063,843	3.21
Nonprogram Current	25	40,500	40,100	95,475	-34.87
Debt Service	26	1,941,430	1,843,961	2,099,694	-3.84
Capital Projects	27	5,503,505	5,127,040	1,864,221	71.82
Subtotal Expenditures	28	40,712,083	38,944,012	44,476,498	
Other Financing Uses:					
Operating Transfers Out	29	5,279,485	4,258,126	9,042,301	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	45,991,568	43,202,138	53,518,799	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-6,576,061	1,593,306	-1,569,827	
Beginning Fund Balance - July 1,	33	28,689,147	27,095,841	28,665,668	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	15,927,534	11,119,441	20,168,415	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	6,185,552	17,569,706	6,927,426	
Total Ending Fund Balance - June 30,	40	22,113,086	28,689,147	27,095,841	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	12,491,107				
Rural Only Levies*:	4,953,100	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	325,258				

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

Capital projects, operating expense increase, property insurance, increase in unfunded state mandate. COUNTY NAME: JASPER COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 50
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 4/1/2025 Meeting Time: 08:30 AM Meeting Location: Jasper County Courthouse Board of Supervisors Room 203

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
<https://www.jasperia.org/>

County Telephone Number
(641) 792-7016

Iowa Department of Management	Current Year Certified Property Tax FY 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	2,110,454,771	2,164,664,062	2,164,664,062
Requested Tax Dollars-Countywide Rates Except Debt Service	12,438,704	12,438,704	11,128,928
Taxable Valuations-Debt Service	2,247,867,634	2,307,996,048	2,307,996,048
Requested Tax Dollars-Debt Service	1,326,691	1,326,691	1,362,179
Requested Tax Dollars-Countywide Rates	13,765,395	13,765,395	12,491,107
Tax Rate-Countywide	6.48405	6.32107	5.73138
Taxable Valuations-Rural Services	1,221,865,652	1,253,949,335	1,253,949,335
Requested Tax Dollars-Additional Rural Levies	3,678,818	3,678,818	4,953,100
Tax Rate-Rural Additional	3.01082	2.93379	3.95000
Rural Total	9.49487	9.25486	9.68138
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	300	299	-0.33
Rural Taxpayer	440	505	14.77
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	1,326	1,336	0.75
Rural Taxpayer	1,942	2,257	16.22

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:
Capital projects, operating expense increase, property insurance

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024
Taxes Levied on Property	1	11,128,928	4,953,100		1,362,179		17,444,207	25,318,372	33,192,530
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	182,000	15,721,333
Less: Credits to Taxpayers	3	400,000	120,000		0		520,000	610,000	610,868
Net Current Property Taxes	4	10,728,928	4,833,100		1,362,179		16,924,207	24,526,372	16,860,329
Delinquent Property Tax Revenue	5	400	0		0		400	400	538
Penalties, Interest & Costs on Taxes	6	30,000					30,000	30,000	84,276
Other County Taxes/TIF Tax Revenues	7	209,245	1,304,596	0	22,917	0	1,536,758	2,974,131	2,478,311
Intergovernmental	8	1,810,034	9,423,043	1,250,000		0	12,483,077	8,231,311	9,453,931
Licenses & Permits	9	25,900	142,500	0	0	0	168,400	184,350	225,594
Charges for Service	10	1,238,267	110,000	0	0	0	1,348,267	1,241,672	1,378,994
Use of Money & Property	11	1,022,444	18,535	0	0	0	1,040,979	1,039,998	1,357,141
Miscellaneous	12	303,934	300,000	0	0	0	603,934	2,309,084	2,546,969
Subtotal Revenues	13	15,369,152	16,131,774	1,250,000	1,385,096	0	34,136,022	40,537,318	34,386,083
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	8,510,389
Operating Transfers In	15	900,000	4,016,485	178,000	185,000	0	5,279,485	4,258,126	9,042,301
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	10,199
Total Revenues & Other Sources	17	16,269,152	20,148,259	1,428,000	1,570,096	0	39,415,507	44,795,444	51,948,972
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	8,518,296	2,258,449			0	10,776,745	9,859,490	8,653,519
Physical Health and Social Services	19	2,213,229	339,000			0	2,552,229	2,085,388	1,882,149
County Environment and Education	21	1,577,876	413,130			0	1,991,006	2,453,386	9,986,613
Roads & Transportation	22	0	10,596,127			0	10,596,127	10,357,280	13,222,089
Government Services to Residents	23	1,901,711	15,000			0	1,916,711	1,956,083	1,608,895
Administration	24	5,036,330	357,500			0	5,393,830	5,221,284	5,063,843
Nonprogram Current	25	40,500	0			0	40,500	40,100	95,475
Debt Service	26	0	0		1,941,430	0	1,941,430	1,843,961	2,099,694
Capital Projects	27	0	3,769,005	1,734,500		0	5,503,505	5,127,040	1,864,221
Subtotal Expenditures	28	19,287,942	17,748,211	1,734,500	1,941,430	0	40,712,083	38,944,012	44,476,498
Other Financing Uses:									
Operating Transfers Out	29	371,840	4,907,645	0	0	0	5,279,485	4,258,126	9,042,301
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31	19,659,782	22,655,856	1,734,500	1,941,430	0	45,991,568	43,202,138	53,518,799
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses									
	32	-3,390,630	-2,507,597	-306,500	-371,334	0	-6,576,061	1,593,306	-1,569,827
Beginning Fund Balance - July 1, 2025	33	13,712,555	13,775,883	732,037	451,688	16,984	28,689,147	27,095,841	28,665,668
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0
Fund Balance - Restricted	36	4,136,373	11,268,286	425,537	80,354	16,984	15,927,534	11,119,441	20,168,415
Fund Balance - Committed	37	0	0	0	0	0	0	0	0
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0
Fund Balance - Unassigned	39	6,185,552	0	0	0	0	6,185,552	17,569,706	6,927,426
Total Ending Fund Balance - June 30,	40	10,321,925	11,268,286	425,537	80,354	16,984	22,113,086	28,689,147	27,095,841

Proposed tax rate per \$1,000 valuation for County purposes: 5.73138 urban areas; 9.68138 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 50 County Name: JASPER COUNTY Date Adopted: 4/22/2025

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	4.07874	8,768,219	2,149,737,069	2.50
Limitation Percentage				
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	4.07874	8,987,477	2.50	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.01082	3,758,417	1,248,303,345	2.54
Limitation Percentage				
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.95000	5,055,796	34.52	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		2,203,493,556		2,164,664,062	
General Basic	2	8,537,645		3.87459		8,387,186
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00091		1,970
= Total for General Basic	4	8,539,645				8,389,156
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	0				0
General Supplemental	6	2,788,928		1.26568		2,739,772
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	18,689				18,356
Debt Service (from Form 703 col. I Countywide total)	9	1,385,096	2,346,825,542	0.59020	2,307,996,048	1,362,179
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	12,713,669		5.73138		12,491,107
B. All Rural Services Only Levies:	13		1,279,948,446		1,253,949,335	
Rural Services Basic	14	5,055,796		3.95000		4,953,100
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	5,055,796		3.95000		4,953,100
Subtotal Countywide/All Rural Services (A + B)	21	17,769,465		9.68138		17,444,207
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	17,769,465				17,444,207

Compensation Schedule for FY 2025/2026			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	153,255		
Auditor	97,700	1	Newton News
Recorder	97,700	2	Jasper County Tribune
Treasurer	97,700	3	Hometown Press
Sheriff	152,585	4	
Supervisors	47,000	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated,the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson)(Date)(County Auditor or Budget Preparer)(Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification)(Date)

County Name: JASPER COUNTY
County No: 50

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PUBLIC SAFETY AND LEGAL SERVICES

County Name: JASPER COUNTY

County No: 50

		GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS	
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	1,000	0		2,104,649					2,105,649	1,664,925	1,963,466	1	
1010 - Investigations	2	781,582	265,296							1,046,878	838,101	736,310	2	
1020 - Unified Law Enforcement	3									0		0	3	
1030 - Contract Law Enforcement	4									0			4	
1040 - Law Enforcement Communications	5	1,288,584	296,385							1,584,969	1,565,278	1,161,503	5	
1050 - Adult Correctional Services	6	2,170,245	585,456							2,755,701	2,611,360	2,192,712	6	
1060 - Administration	7	655,045	210,458					3,400		868,903	860,929	681,008	7	
Subtotal	8	4,896,456	1,357,595	0	2,104,649	0	0	3,400	0	8,362,100	7,540,593	6,734,999	8	
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	1,091,672	362,309					900		1,454,881	1,375,290	1,214,262	9	
1110 - Medical Examiner	10	93,300	2,500							95,800	95,750	126,362	10	
1120 - Child Support Recovery	11									0	0	0	11	
Subtotal	12	1,184,972	364,809	0	0	0	0	900	0	1,550,681	1,471,040	1,340,624	12	
EMERGENCY SERVICES														
1200 - Ambulance Services	13	158,901	26,950					144,000		329,851	307,707	87,480	13	
1210 - Emergency Management	14		349,213							349,213	341,150	336,360	14	
1220 - Fire Protection & Rescue Services	15									0	0	0	15	
1230 - E911 Service Board	16									0		0	16	
Subtotal	17	158,901	376,163	0	0	0	0	144,000	0	679,064	648,857	423,840	17	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		3,000							3,000	3,000	2,171	18	
1410 - Research & Other Assistance	19									0		0	19	
1420 - Bailiff Services	20									0		0	20	
Subtotal	21	0	3,000	0	0	0	0	0	0	3,000	3,000	2,171	21	
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22		6,100							6,100	6,100	41	22	
1510 - (Reserved)	23												23	
1520 - Detention Services	24									0	10,000	0	24	
1530 - Court Costs	25		131,500							131,500	136,500	124,698	25	
1540 - Service of Civil Papers	26		5,000							5,000	5,000	550	26	
Subtotal	27	0	142,600	0	0	0	0	0	0	142,600	157,600	125,289	27	
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28									0		0	28	
1610 - Juvenile Representation Services	29		300					5,500		5,800	5,800		29	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		33,500							33,500	32,600	26,596	30	
Subtotal	31	0	33,800	0	0	0	0	5,500	0	39,300	38,400	26,596	31	
Total - Public Safety & Legal Services	32	6,240,329	2,277,967	0	2,104,649	0	0	153,800	0	10,776,745	9,859,490	8,653,519	32	

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: JASPER COUNTY

County No: 50

		GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
PHYSICAL HEALTH SERVICES PROGRAM														
	3000 - Personal & Family Health Services	1	339,850	108,300				2,000		450,150	439,840	426,275	1	
	3010 - Communicable Disease Prevention & Control Services	2								0		0	2	
	3020 - Environmental Health	3	176,200	69,500				25,000		270,700	257,500	204,831	3	
	3040 - Health Administration	4								0		0	4	
	3050 - Support of Hospitals	5								0		0	5	
	Subtotal	6	516,050	177,800	0	0	0	27,000	0	720,850	697,340	631,106	6	
SERVICES TO POOR PROGRAM														
	3100 - Administration	7	146,780	50,900						197,680	213,775	159,252	7	
	3110 - General Welfare Services	8	214,000							214,000	201,500	133,787	8	
	3120 - Care in County Care Facility	9								0		0	9	
	Subtotal	10	360,780	50,900	0	0	0	0	0	411,680	415,275	293,039	10	
SERVICES TO MILITARY VETERANS PROGRAM														
	3200 - Administration	11	115,979	50,020						165,999	108,772	122,174	11	
	3210 - General Services to Veterans	12	58,000					12,000		70,000	12,000	47,100	12	
	Subtotal	13	173,979	50,020	0	0	0	12,000	0	235,999	120,772	169,274	13	
CHILDREN'S & FAMILY SERVICES PROGRAM														
	3300 - Youth Guidance	14		100,000						100,000	90,000	96,773	14	
	3310 - Family Protective Services	15	2,500							2,500	2,500	2,500	15	
	3320 - Services for Disabled Children	16								0		0	16	
	Subtotal	17	2,500	100,000	0	0	0	0	0	102,500	92,500	99,273	17	
SERVICES TO OTHER ADULTS PROGRAM														
	3400 - Services to the Elderly	18	654,560	114,640						769,200	746,501	683,602	18	
	3410 - Other Social Services	19								0		0	19	
	3420 - Social Services Business Operations	20								0		0	20	
	Subtotal	21	654,560	114,640	0	0	0	0	0	769,200	746,501	683,602	21	
CHEMICAL DEPENDENCY PROGRAM														
	3500 - Treatment Services	22								0		0	22	
	3510 - Preventive Services	23		12,000						12,000	13,000	5,855	23	
	3520 - Opioid Litigation Settlement	24						300,000		300,000		0	24	
	Subtotal	25	0	12,000	0	0	0	300,000	0	312,000	13,000	5,855	25	
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES														
		26	1,707,869	505,360	0	0	0	339,000	0	2,552,229	2,085,388	1,882,149	26	

COUNTY ENVIRONMENT AND EDUCATION
County Name: JASPER COUNTY
County No: 50

GENERAL FUND		SPECIAL REVENUE FUNDS								TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1									0		0 1
6010 - Weed Eradication	2									0		0 2
6020 - Solid Waste Disposal	3											0 3
6030 - Environmental Restoration	4									0		0 4
Subtotal	5	0	0	0	0	0	0	0	0	0	0	0 5
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	334,706	138,000	4,000						476,706	470,506	8,935,412 6
6110 - Maintenance & Operations	7	557,435	145,846	25,000						728,281	1,236,244	748,979 7
6120 - Recreation & Environmental Educ.	8									0	200	0 8
Subtotal	9	892,141	283,846	29,000	0	0	0	0	0	1,204,987	1,706,950	9,684,391 9
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10				12,000					12,000	27,650	0 10
6210 - Animal Bounties & State Apiarist Expenses	11	200								200	200	85 11
Subtotal	12	200	0	0	12,000	0	0	0	0	12,200	27,850	85 12
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13	155,000			249,130			25,000		429,130	378,213	79,280 13
6310 - Housing Rehabilitation & Develop.	14									0		0 14
6320 - Community Economic Development	15	183,189								183,189	178,873	172,857 15
Subtotal	16	338,189	0	0	249,130	0	0	25,000	0	612,319	557,086	252,137 16
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17				127,000					127,000	127,000	5,000 17
6410 - Historic Preservation	18			4,500						4,500	4,500	0 18
6420 - Fair & 4-H Clubs	19	10,000								10,000	10,000	10,000 19
6430 - Fairgrounds	20	20,000								20,000	20,000	35,000 20
6440 - Memorial Halls	21									0		0 21
6450 - Other Educational Services	22									0		0 22
Subtotal	23	30,000	0	4,500	127,000	0	0	0	0	161,500	161,500	50,000 23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property	24									0		0 24
6510 - Buildings	25									0		0 25
6520 - Equipment	26									0		0 26
6530 - Public Facilities	27									0		0 27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0 28
Total - County Environment and Education	29	1,260,530	283,846	33,500	388,130	0	0	25,000	0	1,991,006	2,453,386	9,986,613 29

ROADS & TRANSPORTATION
County Name: JASPER COUNTY
County No: 50

		GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration	1						349,197			349,197	385,997	372,856		
7010 - Engineering	2						552,307			552,307	449,394	500,691		
Subtotal	3	0	0	0	0	0	901,504	0	0	901,504	835,391	873,547		
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts	4						390,779			390,779	392,219	363,998		
7110 - Roads	5						5,593,586			5,593,586	5,281,959	4,230,677		
7120 - Snow & Ice Control	6						541,332			541,332	512,991	580,417		
7130 - Traffic Controls	7						296,532			296,532	324,168	250,211		
7140 - Road Clearing	8						314,586			314,586	394,737	301,857		
Subtotal	9	0	0	0	0	0	7,136,815	0	0	7,136,815	6,906,074	5,727,160		
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment	10						527,470			527,470	250,000	1,167,876		
7210 - Equipment Operations	11						1,772,019			1,772,019	1,701,151	1,766,552		
7220 - Tools, Materials & Supplies	12						141,400			141,400	139,400	158,728		
7230 - Real Estate & Buildings	13						116,919			116,919	525,264	3,528,226		
Subtotal	14	0	0	0	0	0	2,557,808	0	0	2,557,808	2,615,815	6,621,382		
MASS TRANSIT PROGRAM														
7300 - Air Transportation	15									0		0		
7310 - Ground Transportation	16									0		0		
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0		
Total - Roads & Transportation	18	0	0	0	0	0	10,596,127	0	0	10,596,127	10,357,280	13,222,089		

GOVERNMENT SERVICES TO RESIDENTS
County Name: JASPER COUNTY
County No: 50

GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024
REPRESENTATION SERVICES PROGRAM												
	8000 - Elections Administration		485,760							485,760	487,860	389,737 1
	8010 - Local Elections		27,200							27,200		20,036 2
	8020 - Township Officials	3 4,000	500							4,500	4,500	3,647 3
	Subtotal	4 4,000	513,460	0	0	0	0	0	0	517,460	492,360	413,420 4
STATE ADMINISTRATIVE SERVICES												
	8100 - Motor Vehicle Registrations& Licensing	5 394,548	175,469							570,017	594,873	472,079 5
	8101 - Driver Licenses Services	6 198,818	122,156							320,974	354,462	322,679 6
	8110 - Recording of Public Documents	7 356,260	137,000					15,000		508,260	514,388	400,717 7
	Subtotal	8 949,626	434,625	0	0	0	0	15,000		1,399,251	1,463,723	1,195,475 8
	Total - Government Services to Residents	9 953,626	948,085	0	0	0	0	15,000	0	1,916,711	1,956,083	1,608,895 9

ADMINISTRATION
County Name: JASPER COUNTY
County No: 50

		GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
POLICY & ADMINISTRATION PROGRAM														
	9000 - General County Management	1	461,514	135,675				7,500		604,689	595,757	1,403,200	1	
	9010 - Administrative Management Services	2	414,600	173,000						587,600	560,317	471,512	2	
	9020 - Treasury Management Services	3	234,340	117,077						351,417	324,905	280,395	3	
	9030 - Other Policy & Administration	4	122,500	8,000						130,500	128,200	196,999	4	
	9040 - Reimbursable Administrative Service Organization Direct Expenses	5								0		0	5	
	Subtotal	6	1,232,954	433,752	0	0	0	7,500	0	1,674,206	1,609,179	2,352,106	6	
CENTRAL SERVICES PROGRAM														
	9100 - General Services	7	1,099,311	198,837				350,000		1,648,148	1,614,604	1,353,541	7	
	9110 - Information Tech Services	8	1,062,146	95,165						1,157,311	1,090,336	802,517	8	
	9120 - GIS Systems	9								0		0	9	
	Subtotal	10	2,161,457	294,002	0	0	0	350,000	0	2,805,459	2,704,940	2,156,058	10	
RISK MANAGEMENT SERVICES PROGRAM														
	9200 - Tort Liability	11		207,665						207,665	207,665	196,254	11	
	9210 - Safety of Workplace	12		693,000						693,000	686,000	354,797	12	
	9220 - Fidelity of Public Officers	13		3,500						3,500	3,500	2,424	13	
	9230 - Unemployment Compensation	14		10,000						10,000	10,000	2,204	14	
	Subtotal	15	0	914,165	0	0	0	0	0	914,165	907,165	555,679	15	
	Total - Administration	16	3,394,411	1,641,919	0	0	0	357,500	0	5,393,830	5,221,284	5,063,843	16	

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: JASPER COUNTY
County No: 50

GENERAL FUND		SPECIAL REVENUE FUNDS										TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
NONPROGRAM CURRENT EXPENDITURES															
	0010 - County Farm Operations	1	39,500									39,500	39,100	95,475	1
	0020 - Interest on Short-Term Debt	2										0	0		2
	0030 - Other Nonprogram Current	3	1,000									1,000	1,000		3
	0040 - Other County Enterprises	4										0	0		4
	Total - Nonprogram Current	5	40,500	0	0	0	0	0	0		0	40,500	40,100	95,475	5
LONG-TERM DEBT SERVICE															
	0100 - Principal	6								1,409,785		1,409,785	1,728,986	2,099,694	6
	0110 - Interest and Fiscal Charges	7								531,645		531,645	114,975		7
	Total Long-term Debt Service	8	0	0	0	0	0	0	0	1,941,430	0	1,941,430	1,843,961	2,099,694	8
CAPITAL PROJECTS															
	0200 - Roadway Construction	9					3,055,000					3,055,000	880,400		9
	0210 - Conservation Land Acquisition & Dev.	10						714,005				714,005	3,713,950		10
	0220 - Other Capital Projects	11							1,734,500			1,734,500	532,690	1,864,221	11
	Total Capital Projects	12	0	0	0	0	3,055,000	714,005	1,734,500		0	5,503,505	5,127,040	1,864,221	12
EXPENDITURES SUMMARY															
	Total Public Safety and Legal Services	13	6,240,329	2,277,967	0	2,104,649	0	153,800			0	10,776,745	9,859,490	8,653,519	13
	Total Physical Health and Social Services	14	1,707,869	505,360	0	0	0	339,000			0	2,552,229	2,085,388	1,882,149	14
	Total County Environment and Education	16	1,260,530	283,846	33,500	388,130	0	25,000			0	1,991,006	2,453,386	9,986,613	16
	Total Roads & Transportation	17	0	0	0	0	0	10,596,127	0		0	10,596,127	10,357,280	13,222,089	17
	Total Government Services to Residents	18	953,626	948,085	0	0	0	15,000			0	1,916,711	1,956,083	1,608,895	18
	Total Administration	19	3,394,411	1,641,919	0	0	0	357,500			0	5,393,830	5,221,284	5,063,843	19
	Total Nonprogram Current	20	40,500	0	0	0	0	0			0	40,500	40,100	95,475	20
	Total Long-Term Debt Service	21	0	0	0	0	0	0		1,941,430		1,941,430	1,843,961	2,099,694	21
	Total Capital Projects	22	0	0	0	0	0	0	1,734,500			5,503,505	5,127,040	1,864,221	22
	Total - All Expenditures	23	13,597,265	5,657,177	33,500	2,492,779	0	13,651,127	1,734,500	1,941,430	0	40,712,083	38,944,012	44,476,498	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
	To General Supplemental	24						100,000				100,000		0	24
	To Rural Services Supplemental	25						300,000				300,000	500,000	800,000	25
	To Secondary Roads	26	371,840			3,344,645						3,716,485	2,200,000	4,223,453	26
	To Other Budgetary Funds	27						1,163,000				1,163,000	1,558,126	4,018,848	27
	Total Operating Transfers Out	28	371,840	0	0	3,344,645	0	1,563,000	0	0	0	5,279,485	4,258,126	9,042,301	28
REFUNDED DEBT/PAYMENTS TO ESCROW															
	Increase (Decrease) In Reserves	29										0	0	0	29
	Fund Balance - Nonspendable	30										0	0	0	30
	Fund Balance - Restricted	31										0	0	0	31
	Fund Balance - Restricted	32		1,087,735	3,048,638	1,452,261	7,093,893	2,722,132	425,537	80,354	16,984	15,927,534	11,119,441	20,168,415	32
	Fund Balance - Committed	33										0	0	0	33
	Fund Balance - Assigned	34										0	0	0	34
	Fund Balance - Unassigned	35	6,185,552	0	0	0	0	0	0	0	0	6,185,552	17,569,706	6,927,426	35
	Total Ending Fund Balance - June 30,	36	6,185,552	1,087,735	3,048,638	1,452,261	7,093,893	2,722,132	425,537	80,354	16,984	22,113,086	28,689,147	27,095,841	36
	Total Requirements	37	20,154,657	6,744,912	3,082,138	7,289,685	0	20,745,020	5,889,437	2,021,784	16,984	68,104,654	71,891,285	80,614,640	37

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service									
Project Name	Amount of Issue	Debt Resolution Number	Principal Due 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes	
2016 TPI/Opus GO Bond Refunded (6/1/27)	1 3,665,000	07-101	435,000	22,445	500	457,945	457,945	0	
2021 Admin GO Bond (6/1/27)	2 3,600,000		925,000	40,050	600	965,650		965,650	
2021 Solar Project (7/1/31)	3 589,603		32,323	8,340	0	40,663	40,663	0	
2023 Legacy Plaza (6/1/43)	4 8,520,000		0	459,110	600	459,710	40,264	419,446	
Co-Line (Tax Rebate)	5 500,000		17,462		0	17,462	17,462	0	
	6					0		0	
	7					0		0	
	8					0		0	
	9					0		0	
	10					0		0	
	11					0		0	
	12					0		0	
	13					0		0	
	14					0		0	
	15					0		0	
	16					0		0	
	17					0		0	
	18					0		0	
	19					0		0	
	20					0		0	
TOTALS FOR COUNTYWIDE DEBT SERVICE:			1,409,785	529,945	1,700	1,941,430	556,334	1,385,096	
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
						21		0	0
						22		0	0
						23		0	0
						24		0	0
						25		0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							0 0 0 0 0	0 0 0 0 0	0 0 0 0 0

Exceed General and Rural

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural 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:	4.07874
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	4.07874
General Basic Tax Dollars to be Generated in Excess of Maximum:	0

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

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FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	0.

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

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