NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
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: 4/28/2026   Meeting Time: 09:30 AM   Meeting Location: Board of Supervisors Room Jasper County Courthouse Newton, Iowa
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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	17,444,211	17,444,228	17,226,657	0.63
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	520,000	0	
Net Current Property Taxes	4	17,444,211	16,924,228	17,226,657	
Delinquent Property Tax Revenue	5	400	400	4,090	
Penalties, Interest & Costs on Taxes	6	30,000	30,000	96,231	
Other County Taxes/TIF Tax Revenues	7	1,627,416	2,347,109	2,461,430	-18.69
Intergovernmental	8	9,170,481	12,699,444	9,223,640	
Licenses & Permits	9	217,700	172,650	251,720	
Charges for Service	10	1,756,967	2,003,370	1,705,515	
Use of Money & Property	11	1,036,275	1,067,583	1,324,518	
Miscellaneous	12	1,017,747	3,457,434	2,517,252	
Subtotal Revenues	13	32,301,197	38,702,218	34,811,053	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	1,755,222	5,186,952	
Operating Transfers In	15	10,432,123	6,426,817	8,280,845	
Proceeds of Fixed Asset Sales	16	0	107,000	128,203	
Total Revenues & Other Sources	17	42,733,320	46,991,257	48,407,053	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	11,793,283	10,984,931	9,044,281	14.19
Physical Health and Social Services	19	2,691,696	2,543,330	2,058,104	14.36
County Environment and Education	21	1,981,169	2,367,493	2,329,958	-7.79
Roads & Transportation	22	10,544,694	10,596,127	13,214,465	-10.67
Government Services to Residents	23	1,999,965	1,892,831	1,633,856	10.64
Administration	24	5,444,805	5,852,021	5,157,939	2.74
Nonprogram Current	25	40,500	40,500	189,349	-53.75
Debt Service	26	2,189,661	2,268,148	2,296,084	-2.34
Capital Projects	27	3,767,600	8,678,046	3,827,295	-0.78
Subtotal Expenditures	28	40,453,373	45,223,427	39,751,331	
Other Financing Uses:					
Operating Transfers Out	29	10,432,123	6,426,817	8,280,845	
Refunded Debt/Payments to Escrow	30	0	0	17,246	
Total Expenditures & Other Uses	31	50,885,496	51,650,244	48,049,422	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-8,152,176	-4,658,987	357,631	
Beginning Fund Balance - July 1,	33	22,794,485	27,453,472	27,095,841	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	10,955,208	15,927,534	20,076,924	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	3,687,101	6,866,951	7,376,548	
Total Ending Fund Balance - June 30,	40	14,642,309	22,794,485	27,453,472	

Proposed property taxation by type:	Proposed tax rates per $1,000 taxable valuation:
Countywide Levies*: 12,491,116	Urban Areas: 5.37183
Rural Only Levies*: 4,953,095	Rural Areas: 9.10268
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 0	
Utility Replacement Excise Tax:	

COUNTY NAME: JASPER COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	COUNTY NUMBER: 50

314,916

Explanation of any significant items in the budget or additional virtual meeting information:
Operating expense increase, property insurance, capital projects. A link to the meeting can be found on our website at: https://www.jasperia.org/

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

Meeting Date: 3/24/2026 Meeting Time: 06:00 PM 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 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	2,164,664,062	2,312,350,337	2,312,350,337
Requested Tax Dollars-Countywide Rates Except Debt Service	11,128,949	11,128,949	11,056,804
Taxable Valuations-Debt Service	2,307,996,048	2,430,212,831	2,430,212,831
Requested Tax Dollars-Debt Service	1,362,179	1,362,179	1,434,312
Requested Tax Dollars-Countywide Rates	12,491,128	12,491,128	12,491,116
Tax Rate-Countywide	5.73139	5.37335	5.37183
Taxable Valuations-Rural Services	1,253,949,335	1,327,604,860	1,327,604,860
Requested Tax Dollars-Additional Rural Levies	4,953,100	4,953,100	4,953,095
Tax Rate-Rural Additional	3.95000	3.73085	3.73085
Rural Total	9.68139	9.10420	9.10268
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2026/2027**	**Percent Change**
Urban Taxpayer	272	263	-3.31
Rural Taxpayer	459	446	-2.83
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2026/2027**	**Percent Change**
Urban Taxpayer	1,182	1,229	3.98
Rural Taxpayer	1,996	2,083	4.36

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:

No Increase.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025	
Taxes Levied on Property	1	11,056,804	4,953,095		1,434,312		17,444,211	17,444,228	17,226,657	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	0	0		0		0	520,000	0	3
Net Current Property Taxes	4	11,056,804	4,953,095		1,434,312		17,444,211	16,924,228	17,226,657	4
Delinquent Property Tax Revenue	5	400	0		0		400	400	4,090	5
Penalties, Interest & Costs on Taxes	6	30,000					30,000	30,000	96,231	6
Other County Taxes/TIF Tax Revenues	7	200,588	1,403,306	0	23,522	0	1,627,416	2,347,109	2,461,430	7
Intergovernmental	8	1,724,840	6,859,141	586,500	0	0	9,170,481	12,699,444	9,223,640	8
Licenses & Permits	9	55,700	162,000	0	0	0	217,700	172,650	251,720	9
Charges for Service	10	1,542,467	214,500	0	0	0	1,756,967	2,003,370	1,705,515	10
Use of Money & Property	11	1,016,600	19,675	0	0	0	1,036,275	1,067,583	1,324,518	11
Miscellaneous	12	329,934	687,813	0	0	0	1,017,747	3,457,434	2,517,252	12
Subtotal Revenues	13	15,957,333	14,299,530	586,500	1,457,834	0	32,301,197	38,702,218	34,811,053	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	1,755,222	5,186,952	14
Operating Transfers In	15	3,500,000	3,849,412	2,431,238	651,473	0	10,432,123	6,426,817	8,280,845	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	107,000	128,203	16
Total Revenues & Other Sources	17	19,457,333	18,148,942	3,017,738	2,109,307	0	42,733,320	46,991,257	48,407,053	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	9,146,473	2,646,810			0	11,793,283	10,984,931	9,044,281	18
Physical Health and Social Services	19	2,352,696	337,000			2,000	2,691,696	2,543,330	2,058,104	19
County Environment and Education	21	1,567,319	413,850			0	1,981,169	2,367,493	2,329,958	21
Roads & Transportation	22	0	10,544,694			0	10,544,694	10,596,127	13,214,465	22
Government Services to Residents	23	1,984,965	15,000			0	1,999,965	1,892,831	1,633,856	23
Administration	24	5,102,305	342,500			0	5,444,805	5,852,021	5,157,939	24
Nonprogram Current	25	40,500	0			0	40,500	40,500	189,349	25
Debt Service	26	0	0		2,189,661	0	2,189,661	2,268,148	2,296,084	26
Capital Projects	27	0	990,400	2,777,200		0	3,767,600	8,678,046	3,827,295	27
Subtotal Expenditures	28	20,194,258	15,290,254	2,777,200	2,189,661	2,000	40,453,373	45,223,427	39,751,331	28
Other Financing Uses:										
Operating Transfers Out	29	3,718,276	6,713,847	0	0	0	10,432,123	6,426,817	8,280,845	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	17,246	30
Total Expenditures & Other Uses	31	23,912,534	22,004,101	2,777,200	2,189,661	2,000	50,885,496	51,650,244	48,049,422	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-4,455,201	-3,855,159	240,538	-80,354	-2,000	-8,152,176	-4,658,987	357,631	32
Beginning Fund Balance - July 1, 2026	33	11,201,350	11,041,529	454,268	80,354	16,984	22,794,485	27,453,472	27,095,841	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	3,059,048	7,186,370	694,806	0	14,984	10,955,208	15,927,534	20,076,924	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	3,687,101	0	0	0	0	3,687,101	6,866,951	7,376,548	39
Total Ending Fund Balance - June 30,	40	6,746,149	7,186,370	694,806	0	14,984	14,642,309	22,794,485	27,453,472	40

Proposed tax rate per $1,000 valuation for County purposes: 5.37183 urban areas; 9.10268 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2026 - June 30, 2027

County Number: 50 County Name: JASPER COUNTY Date Adopted: 4/28/2026

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 2026 Budget Data	4.07874	8,987,477	2,203,493,556	6.75
	Limitation Percentage			
	3			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2027	3.95994	9,314,596	3.64	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.95000	5,055,796	1,279,948,446	5.83
	Limitation Percentage			
	2			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2027	3.87255	5,245,845	3.76	

		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		2,352,206,263		2,312,350,337	
General Basic	2	9,314,596		3.95994		9,156,769
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00085		1,965
= Total for General Basic	4	9,316,596				9,158,734
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,930,796		0.82084		1,898,070
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	18,686				18,360
Debt Service (from Form 703 col. I Countywide total)	9	1,457,834	2,470,068,757	0.59020	2,430,212,831	1,434,312
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	12,705,226		5.37183		12,491,116
B. All Rural Services Only Levies:	13		1,354,622,853		1,327,604,860	
Rural Services Basic	14	5,053,901		3.73085		4,953,095
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	5,053,901		3.73085		4,953,095
Subtotal Countywide/All Rural Services (A + B)	21	17,759,127		9.10268		17,444,211
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	17,759,127				17,444,211

Compensation Schedule for FY 2026/2027	
Elected Official	**Annual Salary**
Attorney	157,853
Auditor	100,631
Recorder	98,677
Treasurer	100,631
Sheriff	157,163
Supervisors	47,000
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	3
	Names of Official County Newspapers:
1	Newton News
2	Jasper Tribune
3	Hometown Press
4	
5	
6	

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)

REVENUES DETAIL

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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	
TAXED LEVIED ON PROPERTY	1	9,158,734	1,898,070		4,953,095	0		0		1,434,312		17,444,211	17,444,228	17,226,657	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3											0	520,000		3
1000 Net Current Property Taxes	4	9,158,734	1,898,070		4,953,095	0		0		1,434,312		17,444,211	16,924,228	17,226,657	4
1010 Delinq. Property Tax Revenue	5	300	100									400	400	4,090	5
11XX Penalties, Int, & Costs on Taxes	6	30,000										30,000	30,000	96,231	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	8,000	2,000		2,500							12,500	14,399	14,873	7
13XX Voter Approved Local Option Taxes	8							1,300,000				1,300,000	1,980,801	2,115,845	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	157,862	32,726		100,806	0		0		23,522		314,916	351,909	330,712	11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	165,862	34,726	0	103,306	0	0	1,300,000	0	23,522	0	1,627,416	2,347,109	2,461,430	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13						5,922,991					5,922,991	5,883,635	6,658,185	13
21XX State Replacements Against Levied Taxes	14	290,000	124,160		98,050			20,000				532,210	612,575	623,888	14
22XX Other State Tax Replacements	15	52,180	10,950		35,966			100,000				199,096	275,397	358,540	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	166,700	3,000									169,700	2,011,800	239,855	16
25XX Contributions from Other Intergovernmental Units	17	697,500	40,000				29,800					767,300	1,107,624	742,960	17
26XX, 27XX State Grants and Entitlements	18	108,500		17,000			652,334		586,500			1,364,334	2,576,844	372,486	18
28XX Federal Grants and Entitlements	19	214,850										214,850	211,540	226,096	19
29XX Payments in Lieu of Taxes	20											0	20,029	1,630	20
Subtotal (lines 13 - 20)	21	1,529,730	178,110	17,000	134,016	0	6,605,125	120,000	586,500	0	0	9,170,481	12,699,444	9,223,640	21
3XXX Licenses & Permits	22	55,700			110,000		52,000					217,700	172,650	251,720	22
4XXX, 5XXX Charges for Service	23	1,509,467	31,000	2,000	3,500		15,000	196,000				1,756,967	2,003,370	1,705,515	23
6XXX Use of Money & Property	24	1,016,600						19,675				1,036,275	1,067,583	1,324,518	24
8XXX Miscellaneous	25	325,934		4,000			146,750	541,063				1,017,747	3,457,434	2,517,252	25
Total Revenues	26	13,792,327	2,142,006	23,000	5,303,917	0	6,818,875	2,176,738	586,500	1,457,834	0	32,301,197	38,702,218	34,811,053	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27		2,500,000				297,701					2,797,701	971,840		27
9020 From Rural Services Basic	28						3,051,711					3,051,711	3,344,645		28
90xx From Other Budgetary Funds	29	500,000	500,000		500,000				2,431,238	651,473		4,582,711	2,110,332	8,280,845	29
Subtotal (lines 27- 29)	30	500,000	3,000,000	0	500,000	0	3,349,412	0	2,431,238	651,473	0	10,432,123	6,426,817	8,280,845	30
91XX Proceeds\Gen Long-Term Debt	31											0	1,755,222	5,186,952	31
92XX Proceeds\Gen Capital Asset Sales	32											0	107,000	128,203	32
Total Revenues and Other Sources	33	14,292,327	5,142,006	23,000	5,803,917	0	10,168,287	2,176,738	3,017,738	2,109,307	0	42,733,320	46,991,257	48,407,053	33
Beginning Fund Balance - July 1, NaN	34	6,314,809	1,837,903	3,048,638	1,452,261		7,093,893	2,495,375	454,268	80,354	16,984	22,794,485	27,453,472	27,095,841	34
Total Resources	35	20,607,136	6,979,909	3,071,638	7,256,178	0	17,262,180	4,672,113	3,472,006	2,189,661	16,984	65,527,805	74,444,729	75,502,894	35
Loss on Nonreplaced Credits Against Levied Taxes	36	290,000	124,160		98,050	0		20,000		0		532,210	92,575	623,888	36

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	2,000			2,503,010			15,000		2,520,010	2,162,129	1,688,920	1
1010 - Investigations	2	872,223	295,472							1,167,695	1,046,878	685,466	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	1,378,356	327,563							1,705,919	1,584,969	1,314,611	5
1050 - Adult Correctional Services	6	2,373,376	593,080							2,966,456	2,804,833	2,452,170	6
1060 - Administration	7	641,233	197,792					3,400		842,425	880,337	733,919	7
Subtotal	8	5,267,188	1,413,907	0	2,503,010	0	0	18,400	0	9,202,505	8,479,146	6,875,086	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,136,012	379,810					900		1,516,722	1,454,881	1,304,657	9
1110 - Medical Examiner	10	116,500	2,500							119,000	98,800	96,905	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	1,252,512	382,310	0	0	0	0	900	0	1,635,722	1,553,681	1,401,562	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13	158,901	26,947					119,000		304,848	329,851	293,367	13
1210 - Emergency Management	14		465,608							465,608	437,353	354,488	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	158,901	492,555	0	0	0	0	119,000	0	770,456	767,204	647,855	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		3,000							3,000	3,000	2,292	18
1410 - Research & Other Assistance	19									0			19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	3,000	0	0	0	0	0	0	3,000	3,000	2,292	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22		6,100							6,100	6,100	788	22
1510 - (Reserved)	23												23
1520 - Detention Services	24									0			24
1530 - Court Costs	25		131,500							131,500	131,500	99,312	25
1540 - Service of Civil Papers	26		5,000							5,000	5,000	336	26
Subtotal	27	0	142,600	0	0	0	0	0	0	142,600	142,600	100,436	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29							5,500		5,500	5,800	1,225	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		33,500							33,500	33,500	15,825	30
Subtotal	31	0	33,500	0	0	0	0	5,500	0	39,000	39,300	17,050	31
Total - Public Safety & Legal Services	32	6,678,601	2,467,872	0	2,503,010	0	0	143,800	0	11,793,283	10,984,931	9,044,281	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	325,594	109,689						2,000	437,283	430,150	389,814	1
3010 - Communicable Disease Prevention & Control Services	2									0			2
3020 - Environmental Health	3	197,685	69,900					25,000		292,585	273,100	229,916	3
3040 - Health Administration	4									0			4
3050 - Support of Hospitals	5									0			5
Subtotal	6	523,279	179,589	0	0	0	0	25,000	2,000	729,868	703,250	619,730	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	128,380	32,955							161,335	197,680	178,044	7
3110 - General Welfare Services	8	214,000								214,000	214,647	178,226	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	342,380	32,955	0	0	0	0	0	0	375,335	412,327	356,270	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	125,543	53,398							178,941	164,599	119,308	11
3210 - General Services to Veterans	12	58,000						12,000		70,000	77,000	55,278	12
Subtotal	13	183,543	53,398	0	0	0	0	12,000	0	248,941	241,599	174,586	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14		210,000							210,000	100,000	156,725	14
3310 - Family Protective Services	15	2,500								2,500	2,500	2,500	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	2,500	210,000	0	0	0	0	0	0	212,500	102,500	159,225	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	677,273	140,779							818,052	771,654	743,535	18
3410 - Other Social Services	19									0			19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	677,273	140,779	0	0	0	0	0	0	818,052	771,654	743,535	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22									0			22
3510 - Preventive Services	23		7,000							7,000	12,000	4,758	23
3520 - Opioid Litigation Settlement	24							300,000		300,000	300,000		24
Subtotal	25	0	7,000	0	0	0	0	300,000	0	307,000	312,000	4,758	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,728,975	623,721	0	0	0	0	337,000	2,000	2,691,696	2,543,330	2,058,104	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0			1
6010 - Weed Eradication	2									0			2
6020 - Solid Waste Disposal	3									0			3
6030 - Environmental Restoration	4									0			4
Subtotal	5	0	0	0	0	0	0	0	0	0	0	0	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	346,090	132,062	4,000						482,152	441,100	459,850	6
6110 - Maintenance & Operations	7	572,458	146,844	25,000						744,302	1,159,954	1,196,468	7
6120 - Recreation & Environmental Educ.	8									0			8
Subtotal	9	918,548	278,906	29,000	0	0	0	0	0	1,226,454	1,601,054	1,656,318	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10				11,000					11,000	11,000	23,360	10
6210 - Animal Bounties & State Apiarist Expenses	11	200								200	200	115	11
Subtotal	12	200	0	0	11,000	0	0	0	0	11,200	11,200	23,475	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	120,000			234,850			25,000		379,850	410,550	313,907	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15	186,165								186,165	183,189	178,376	15
Subtotal	16	306,165	0	0	234,850	0	0	25,000	0	566,015	593,739	492,283	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				143,000					143,000	127,000	127,000	17
6410 - Historic Preservation	18			4,500						4,500	4,500	882	18
6420 - Fair & 4-H Clubs	19	0								0	10,000	10,000	19
6430 - Fairgrounds	20	30,000								30,000	20,000	20,000	20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22									0			22
Subtotal	23	30,000	0	4,500	143,000	0	0	0	0	177,500	161,500	157,882	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0			26
6530 - Public Facilities	27									0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	1,254,913	278,906	33,500	388,850	0	0	25,000	0	1,981,169	2,367,493	2,329,958	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						361,412			361,412	349,197	355,158	1
7010 - Engineering	2						563,204			563,204	552,307	591,208	2
Subtotal	3	0	0	0	0	0	924,616	0	0	924,616	901,504	946,366	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						458,497			458,497	390,779	520,400	4
7110 - Roads	5						5,386,954			5,386,954	5,593,586	7,842,511	5
7120 - Snow & Ice Control	6						577,949			577,949	541,332	482,586	6
7130 - Traffic Controls	7						300,452			300,452	296,532	142,512	7
7140 - Road Clearing	8						387,972			387,972	314,586	425,437	8
Subtotal	9	0	0	0	0	0	7,111,824	0	0	7,111,824	7,136,815	9,413,446	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						430,000			430,000	527,470	391,386	10
7210 - Equipment Operations	11						1,728,015			1,728,015	1,772,019	1,524,475	11
7220 - Tools, Materials & Supplies	12						157,400			157,400	141,400	149,462	12
7230 - Real Estate & Buildings	13						192,839			192,839	116,919	789,330	13
Subtotal	14	0	0	0	0	0	2,508,254	0	0	2,508,254	2,557,808	2,854,653	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	10,544,694	0	0	10,544,694	10,596,127	13,214,465	18

SERVICE AREA 8

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 2026/2027**	**Re-estimated 2025/2026**	**Actual 2024/2025**	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		665,405							665,405	485,760	366,151	1
8010 - Local Elections	2									0	27,200		2
8020 - Township Officials	3	4,000	500							4,500	4,500	3,637	3
Subtotal	4	4,000	665,905	0	0	0	0	0	0	669,905	517,460	369,788	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	408,351	68,756							477,107	582,157	519,716	5
8101 - Driver Licenses Services	6	205,182	125,019							330,201	321,674	282,147	6
8110 - Recording of Public Documents	7	369,752	138,000					15,000		522,752	471,540	462,205	7
Subtotal	8	983,285	331,775	0	0	0	0	15,000	0	1,330,060	1,375,371	1,264,068	8
Total - Government Services to Residents	9	987,285	997,680	0	0	0	0	15,000	0	1,999,965	1,892,831	1,633,856	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	486,159	128,035							614,194	547,737	592,086	1
9010 - Administrative Management Services	2	423,905	167,000							590,905	584,600	555,103	2
9020 - Treasury Management Services	3	240,085	121,074							361,159	351,417	300,384	3
9030 - Other Policy & Administration	4	122,500	8,000							130,500	130,500	112,098	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0			5
Subtotal	6	1,272,649	424,109	0	0	0	0	0	0	1,696,758	1,614,254	1,559,671	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	1,186,260	190,136					342,500		1,718,896	2,162,156	1,422,964	7
9110 - Information Tech Services	8	973,151	91,000							1,064,151	1,158,611	976,562	8
9120 - GIS Systems	9									0			9
Subtotal	10	2,159,411	281,136	0	0	0	0	342,500	0	2,783,047	3,320,767	2,399,526	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		210,500							210,500	210,500	995,940	11
9210 - Safety of Workplace	12		741,000							741,000	693,000	195,758	12
9220 - Fidelity of Public Officers	13		3,500							3,500	3,500	1,212	13
9230 - Unemployment Compensation	14		10,000							10,000	10,000	5,832	14
Subtotal	15	0	965,000	0	0	0	0	0	0	965,000	917,000	1,198,742	15
Total - Administration	16	3,432,060	1,670,245	0	0	0	0	342,500	0	5,444,805	5,852,021	5,157,939	16

SERVICE AREA 0

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1	39,500										39,500	39,500	115,106	1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3	1,000										1,000	1,000	74,243	3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	40,500	0	0	0	0	0	0			0	40,500	40,500	189,349	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									1,355,758		1,355,758	1,409,785	1,731,129	6
0110 - Interest and Fiscal Charges	7									833,903		833,903	858,363	564,955	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		2,189,661	0	2,189,661	2,268,148	2,296,084	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						990,400					990,400	3,055,000	1,972,293	9
0210 - Conservation Land Acquisition & Dev.	10								1,211,200			1,211,200	3,333,585	1,417,471	10
0220 - Other Capital Projects	11								1,566,000			1,566,000	2,289,461	437,531	11
Total Capital Projects	12	0	0	0	0	0	990,400	0	2,777,200		0	3,767,600	8,678,046	3,827,295	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	6,678,601	2,467,872	0	2,503,010	0	0	143,800			0	11,793,283	10,984,931	9,044,281	13
Total Physical Health and Social Services	14	1,728,975	623,721	0	0	0	0	337,000			2,000	2,691,696	2,543,330	2,058,104	14
Total County Environment and Education	16	1,254,913	278,906	33,500	388,850	0	0	25,000			0	1,981,169	2,367,493	2,329,958	16
Total Roads & Transportation	17	0	0	0	0	0	10,544,694	0			0	10,544,694	10,596,127	13,214,465	17
Total Government Services to Residents	18	987,285	997,680	0	0	0	0	15,000			0	1,999,965	1,892,831	1,633,856	18
Total Administration	19	3,432,060	1,670,245	0	0	0	0	342,500			0	5,444,805	5,852,021	5,157,939	19
Total Nonprogram Current	20	40,500	0	0	0	0	0	0			0	40,500	40,500	189,349	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		2,189,661	0	2,189,661	2,268,148	2,296,084	21
Total Capital Projects	22	0	0	0	0	0	990,400	0	2,777,200		0	3,767,600	8,678,046	3,827,295	22
Total - All Expenditures	23	14,122,334	6,038,424	33,500	2,891,860	0	11,535,094	863,300	2,777,200	2,189,661	2,000	40,453,373	45,223,427	39,751,331	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24	2,500,000						500,000				3,000,000	100,000	400,000	24
To Rural Services Supplemental	25							500,000				500,000	300,000		25
To Secondary Roads	26	297,701			3,051,711							3,349,412	3,716,485	4,258,675	26
To Other Budgetary Funds	27			920,575				2,662,136				3,582,711	2,310,332	3,622,170	27
Total Operating Transfers Out	28	2,797,701	0	920,575	3,051,711	0	0	3,662,136	0	0	0	10,432,123	6,426,817	8,280,845	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0		17,246	29
Increase (Decrease) In Reserves	30											0			30
Fund Balance - Nonspendable	31											0			31
Fund Balance - Restricted	32		941,485	2,117,563	1,312,607		5,727,086	146,677	694,806		14,984	10,955,208	15,927,534	20,076,924	32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	3,687,101	0	0	0	0	0	0	0	0	0	3,687,101	6,866,951	7,376,548	35
Total Ending Fund Balance - June 30,	36	3,687,101	941,485	2,117,563	1,312,607	0	5,727,086	146,677	694,806	0	14,984	14,642,309	22,794,485	27,453,472	36
Total Requirements	37	20,607,136	6,979,909	3,071,638	7,256,178	0	17,262,180	4,672,113	3,472,006	2,189,661	16,984	65,527,805	74,444,729	75,502,894	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 2026/2027**	**Interest Due 2026/2027**	**Bond Registration Due 2026/2027**	**TOTAL OBLIGATION Due 2026/2027**	**Amount Paid by Other Funds & Debt Service Fund Balance**	**Current Year Utility Replacement & Debt Service Taxes**
2016 TPI/Opus GO Bond Refunded (6/1/2027)	1	3,665,000	16-36	445,000	11,570	500	457,070	457,070	0
2021 Admin GO Bond (6/1/2027)	2	3,320,000	21-21	410,000	12,300	600	422,900		422,900
2021 Solar Project (1/21/2027)	3	589,603	20-41	175,758	3,698	0	179,456	179,456	0
2023 Legacy Plaza (6/1/2043)	4	8,520,000	23-88	325,000	459,110	600	784,710	95,301	689,409
2025A Rail Park (6/1/2038)	5	4,330,000	25-86	0	213,960	600	214,560		214,560
2025B Buildings (6/1/2038)	6	800,000	25-87	0	37,350	600	37,950		37,950
2025C Rail Park (6/1/2038)	7	1,715,000	25-111	0	92,415	600	93,015		93,015
	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:				1,355,758	830,403	3,500	2,189,661	731,827	1,457,834

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

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:	3.95994
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.95994
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:	3.87255
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	3.87255
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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