

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: 6/30/2026 09:30 AM

Contact: Teresa Arrowood

Phone: (641) 792-7016

Meeting Location: Board of Supervisors Room
Jasper County Courthouse

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	32,800	0	32,800
Other County Taxes/TIF Tax Revenues	7	2,167,358	213,642	2,381,000
Intergovernmental	8	13,927,573	692,801	14,620,374
Licenses & Permits	9	177,650	19,640	197,290
Charges for Service	10	2,001,870	152,897	2,154,767
Use of Money & Property	11	1,067,543	26,925	1,094,468
Miscellaneous	12	3,462,434	268,657	3,731,091
Subtotal Revenue	13	39,761,856	1,374,562	41,136,418
Other Financing Sources:				
General Long-Term Debt Proceeds	14	8,785,874	0	8,785,874
Operating Transfers In	15	5,826,817	5,853,807	11,680,624
Proceeds of Fixed Asset Sales	16	107,000	1,415	108,415
Total Revenues & Other Sources	17	54,481,547	7,229,784	61,711,331
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	11,072,489	87,001	11,159,490
Physical Health and Social Services	19	2,653,330	0	2,653,330
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	2,367,493	0	2,367,493
Roads & Transportation	22	10,596,127	0	10,596,127
Government Services to Residents	23	1,896,831	40,340	1,937,171
Administration	24	6,037,925	47,074	6,084,999
Nonprogram Current	25	40,500	0	40,500
Debt Service	26	2,568,148	36,675	2,604,823
Capital Projects	27	13,853,046	70,000	13,923,046
Subtotal Expenditures	28	51,085,889	281,090	51,366,979
Other Financing Uses:				
Operating Transfers Out	29	5,826,817	5,853,807	11,680,624
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	56,912,706	6,134,897	63,047,603
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,431,159	1,094,887	-1,336,272
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	10,330,454	1,094,887	11,425,341
Total Ending Fund Balance - June 30, 2026	40	26,257,988	1,094,887	27,352,875

Explanation of Changes: Revenue: increase in services & fees
Expenditure: professional service fees, postage, insurance/property damage

Thad Nearmyer 6/30/26
Thad Nearmyer, Board Chairperson

Jenna Jennings
Attest: Jenna Jennings, County Auditor