Resolution: 26-70

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
Board of Supervisors of JASPER COUNTY
Fiscal Year July 1, 2026 - June 30, 2027

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, 2027

Meeting Date/Time: 11/10/2026 09:30 AM	**Contact:** TERESA ARROWOOD	**Phone:** (641) 792-7016

Meeting Location: Board of Supervisors Room
Jasper County Courthouse, 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	17,444,211	0	17,444,211
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	0	0	0
Net Current Property Tax	4	17,444,211	0	17,444,211
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	1,627,416	0	1,627,416
Intergovernmental	8	9,170,481	0	9,170,481
Licenses & Permits	9	217,700	0	217,700
Charges for Service	10	1,756,967	0	1,756,967
Use of Money & Property	11	1,036,275	0	1,036,275
Miscellaneous	12	1,017,747	0	1,017,747
Subtotal Revenue	13	32,301,197	0	32,301,197
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	10,432,123	0	10,432,123
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	42,733,320	0	42,733,320
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	11,793,283	0	11,793,283
Physical Health and Social Services	19	2,691,696	0	2,691,696
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,981,169	10,000	1,991,169
Roads & Transportation	22	10,544,694	0	10,544,694
Government Services to Residents	23	1,999,965	0	1,999,965
Administration	24	5,444,805	0	5,444,805
Nonprogram Current	25	40,500	0	40,500
Debt Service	26	2,189,661	0	2,189,661
Capital Projects	27	3,767,600	1,823,326	5,590,926
Subtotal Expenditures	28	40,453,373	1,833,326	42,286,699
Other Financing Uses:				
Operating Transfers Out	29	10,432,123	0	10,432,123
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	50,885,496	1,833,326	52,718,822
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-8,152,176	-1,833,326	-9,985,502
Beginning Fund Balance - July 1, 2026	33	22,794,485	0	22,794,485
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	10,955,208	0	10,955,208
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	3,687,101	-1,833,326	1,853,775
Total Ending Fund Balance - June 30, 2027	40	14,642,309	-1,833,326	12,808,983

Explanation of Changes: Monroe-Prairie City Bike Trail grant funding, Conservation ARPA funding project, park playground equipment funding

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Thad Nearmyer - Board Chairperson

Jenna Jennings

Attest: Jenna Jennings, County Auditor