

Resolution 25- 105

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of JASPER COUNTY
Fiscal Year July 1, 2024 - June 30, 2025

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, 2025

Meeting Date/Time: 5/27/2025 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	17,444,213	0	17,444,213
Less: Uncollected Delinquent Taxes - Levy Year	2	182,000	0	182,000
Less: Credits to Taxpayers	3	610,000	0	610,000
Net Current Property Tax	4	16,652,213	0	16,652,213
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	2,300,019	0	2,300,019
Intergovernmental	8	8,106,125	194,526	8,300,651
Licenses & Permits	9	169,350	36,726	206,076
Charges for Service	10	1,575,657	270,139	1,845,796
Use of Money & Property	11	1,046,523	2,439	1,048,962
Miscellaneous	12	2,393,584	521,867	2,915,451
Subtotal Revenue	13	32,273,871	1,025,697	33,299,568
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	4,258,126	0	4,258,126
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	36,531,997	1,025,697	37,557,694
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	9,793,403	86,742	9,880,145
Physical Health and Social Services	19	2,185,275	89,545	2,274,820
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	2,448,186	3,339	2,451,525
Roads & Transportation	22	11,646,425	3,498,899	15,145,324
Government Services to Residents	23	1,956,083	0	1,956,083
Administration	24	5,896,171	109,984	6,006,155
Nonprogram Current	25	1,670,050	0	1,670,050
Debt Service	26	1,861,422	459,710	2,321,132
Capital Projects	27	3,852,670	987,673	4,840,343
Subtotal Expenditures	28	41,309,685	5,235,892	46,545,577
Other Financing Uses:				
Operating Transfers Out	29	4,258,126	0	4,258,126
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	45,567,811	5,235,892	50,803,703
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-9,035,814	-4,210,195	-13,246,009
Beginning Fund Balance - July 1, 2024	33	23,249,348	3,846,493	27,095,841
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	11,119,441	0	11,119,441
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	3,094,093	-363,702	2,730,391
Total Ending Fund Balance - June 30, 2025	40	14,213,534	-363,702	13,849,832

Explanation of Changes: Capital Projects, Patrol Services, Insurance, Roadway/Bridge Construction, Labor Relations