

## 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: 7/22/2025 09:30 AM

Contact: Teresa Arrowood

Phone: (641) 792-7016

Meeting Location: Board of Supervisors room 203  
Jasper County Courthouse  
Newton IowaThere 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
<b>Net Current Property Tax</b>	4	16,924,228	0	16,924,228
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	1,536,737	0	1,536,737
Intergovernmental	8	12,483,077	0	12,483,077
Licenses & Permits	9	168,400	0	168,400
Charges for Service	10	1,348,267	0	1,348,267
Use of Money & Property	11	1,040,979	0	1,040,979
Miscellaneous	12	603,934	0	603,934
Subtotal Revenue	13	34,136,022	0	34,136,022
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	7,030,652	7,030,652
Operating Transfers In	15	5,279,485	0	5,279,485
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	39,415,507	7,030,652	46,446,159
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	10,776,745	10,000	10,786,745
Physical Health and Social Services	19	2,552,229	0	2,552,229
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,991,006	0	1,991,006
Roads & Transportation	22	10,596,127	0	10,596,127
Government Services to Residents	23	1,916,711	0	1,916,711
Administration	24	5,393,830	0	5,393,830
Nonprogram Current	25	40,500	0	40,500
Debt Service	26	1,941,430	300,000	2,241,430
Capital Projects	27	5,503,505	5,175,000	10,678,505
Subtotal Expenditures	28	40,712,083	5,485,000	46,197,083
Other Financing Uses:				
Operating Transfers Out	29	5,279,485	0	5,279,485
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	45,991,568	5,485,000	51,476,568
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-6,576,061	1,545,652	-5,030,409
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	6,185,552	1,545,652	7,731,204
Total Ending Fund Balance - June 30, 2026	40	22,113,086	1,545,652	23,658,738

Explanation of Changes: Jasper Rail Park &amp; Amended Rail Park, Sheriff forfeiture fund