

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: JONES COUNTY County Number: 53

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

Meeting Date: 4/4/2023 Meeting Time: 09:05 AM Meeting Location: Jones County Courthouse Board Room 500 W Main Street Anamosa, Iowa 52205

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)
www.jonescountyiowa.gov

County Telephone Number
 (319) 462-2282

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,606,170	9,431,083	8,925,134	9.01
Less: Uncollected Delinquent Taxes - Levy Year	2	850	850	1,255	
Less: Credits to Taxpayers	3	441,544	533,769	512,381	
Net Current Property Taxes	4	10,163,776	8,896,464	8,411,498	
Delinquent Property Tax Revenue	5	850	850	1,004	
Penalties, Interest & Costs on Taxes	6	29,350	29,350	46,128	
Other County Taxes/TIF Tax Revenues	7	1,478,631	1,359,432	1,635,621	-4.92
Intergovernmental	8	6,246,578	7,094,465	8,904,351	
Licenses & Permits	9	77,014	71,326	76,410	
Charges for Service	10	730,775	725,145	776,838	
Use of Money & Property	11	249,804	252,608	239,179	
Miscellaneous	12	453,408	455,309	380,908	
Subtotal Revenues	13	19,430,186	18,884,949	20,471,937	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,903,836	3,187,137	4,632,858	
Proceeds of Fixed Asset Sales	16	21,800	90,000	94,028	
Total Revenues & Other Sources	17	22,355,822	22,162,086	25,198,823	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,855,004	4,337,805	3,533,526	17.22
Physical Health and Social Services	19	1,071,560	1,168,748	843,477	12.71
Mental Health, ID & DD	20	0	0	900,481	
County Environment and Education	21	1,516,772	2,606,596	1,325,838	6.96
Roads & Transportation	22	8,585,079	8,624,809	7,324,592	8.26
Government Services to Residents	23	980,607	929,311	835,913	8.31
Administration	24	3,838,318	3,783,346	2,190,605	32.37
Nonprogram Current	25	143,560	223,295	177,841	-10.15
Debt Service	26	0	0	0	
Capital Projects	27	2,500,000	950,000	1,019,721	56.58
Subtotal Expenditures	28	23,490,900	22,623,910	18,151,994	
Other Financing Uses:					
Operating Transfers Out	29	2,903,836	3,187,137	4,632,858	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	26,394,736	25,811,047	22,784,852	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-4,038,914	-3,648,961	2,413,971	
Beginning Fund Balance - July 1,	33	12,410,890	16,059,851	13,645,880	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,226,925	9,691,635	12,096,800	
Fund Balance - Committed	37	613,784	765,376	772,452	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,531,267	1,953,879	3,190,599	
Total Ending Fund Balance - June 30,	40	8,371,976	12,410,890	16,059,851	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,876,225	Urban Areas: 6.50500			
Rural Only Levies*:	2,729,945				
Special District Levies*:	0	Rural Areas: 9.65152			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	192,391				

Explanation of any significant items in the budget or additional virtual meeting information:

The Board of Supervisors meet in person but offer a virtual meeting option. Please call the Jones County Auditor at 319-462-2282 for virtual meeting information or visit the website at https://www.jonescountyiowa.gov/board_of_supervisors/meetings/

NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2023 - June 30, 2024

County Name: JONES COUNTY County Number: 53

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

Meeting Date: 2/28/2023 Meeting Time: 09:01 AM Meeting Location: Jones County Courthouse Boardroom 500 W Main Street Anamosa, IA 52205
Contact Person: Whitney Hein Contact Phone Number: (319) 462-2282

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
www.jonescountyiowa.gov

County Telephone Number
 (319) 462-2282

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	1,232,785,128	1,233,528,071	1,233,528,071	
Requested Tax Dollars-General Basic	2	4,499,669		5,406,654	
Requested Tax Dollars-General Supplemental	3	2,471,735		2,520,288	
Requested Tax Dollars-General Services Total	4	6,971,404	6,971,404	7,926,942	13.71
Estimated Tax Rate-General Services	5	5.65500	5.65160	6.42624	
Taxable Valuations-Rural Services	6	868,913,385	881,754,181	881,754,181	
Requested Tax Dollars-Rural Basic	7	2,632,810		2,934,463	
Requested Tax Dollars-Rural Supplemental	8			0	
Requested Tax Dollars-Rural Services Total	9	2,632,810	2,632,810	2,934,463	11.46
Estimated Tax Rate-Rural Services	10	3.03000	2.98588	3.32798	

Explanation of increases in the budget:

The general fund proposed increase of 13.71% is equal to a \$955,538 increase in tax dollars. Funds are needed to maintain existing programs and services and additional personnel costs. The rural fund proposed increase of 11.46% is equal to a \$301,653 increase in tax dollars. Funds are needed to maintain existing rural programs and services, for a maximum transfer to the secondary road fund, and to move some personnel costs from the Sheriff Department in to the Rural Services Fund.. This is the maximum the Board may propose to levy to support the FY24 budget. The final budget may reflect levy rates less than this proposal.

If applicable, the above notice is also available online at:
https://www.jonescountyiowa.gov/board_of_supervisors/

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions. Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing. Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

BUDGET SUMMARY

		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022
	Taxes Levied on Property	1 7,452,447	3,153,723		0		10,606,170	9,431,083	8,925,134
	Less: Uncollected Delinquent Taxes - Levy Year	2 650	200		0		850	850	1,255
	Less: Credits to Taxpayers	3 313,905	127,639		0		441,544	533,769	512,381
	Net Current Property Taxes	4 7,137,892	3,025,884		0		10,163,776	8,896,464	8,411,498
	Delinquent Property Tax Revenue	5 650	200		0		850	850	1,004
	Penalties, Interest & Costs on Taxes	6 29,350					29,350	29,350	46,128
	Other County Taxes/TIF Tax Revenues	7 150,372	1,328,259	0	0	0	1,478,631	1,359,432	1,635,621
	Intergovernmental	8 1,886,896	4,359,682	0	0	0	6,246,578	7,094,465	8,904,351
	Licenses & Permits	9 71,014	6,000		0	0	77,014	71,326	76,410
	Charges for Service	10 717,575	13,200	0	0	0	730,775	725,145	776,838
	Use of Money & Property	11 228,933	20,871	0	0	0	249,804	252,608	239,179
	Miscellaneous	12 287,608	165,800	0	0	0	453,408	455,309	380,908
	Subtotal Revenues	13 10,510,290	8,919,896	0	0	0	19,430,186	18,884,949	20,471,937
	Other Financing Sources:								
	General Long-Term Debt Proceeds	14 0	0	0	0	0	0	0	0
	Operating Transfers In	15 47,836	2,856,000		0	0	2,903,836	3,187,137	4,632,858
	Proceeds of Fixed Asset Sales	16 11,800	10,000	0	0	0	21,800	90,000	94,028
	Total Revenues & Other Sources	17 10,569,926	11,785,896	0	0	0	22,355,822	22,162,086	25,198,823
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
	Public Safety and Legal Services	18 4,214,741	640,263		0	0	4,855,004	4,337,805	3,533,526
	Physical Health and Social Services	19 1,071,560	0		0	0	1,071,560	1,168,748	843,477
	Mental Health, ID & DD	20 0	0		0	0	0	0	900,481
	County Environment and Education	21 1,245,642	271,130		0	0	1,516,772	2,606,596	1,325,838
	Roads & Transportation	22 585,079	8,000,000		0	0	8,585,079	8,624,809	7,324,592
	Government Services to Residents	23 956,287	24,320		0	0	980,607	929,311	835,913
	Administration	24 3,838,318	0		0	0	3,838,318	3,783,346	2,190,605
	Nonprogram Current	25 143,560	0		0	0	143,560	223,295	177,841
	Debt Service	26 0	0		0	0	0	0	0
	Capital Projects	27 0	2,450,000	50,000	0	0	2,500,000	950,000	1,019,721
	Subtotal Expenditures	28 12,055,187	11,385,713	50,000	0	0	23,490,900	22,623,910	18,151,994
	Other Financing Uses:								
	Operating Transfers Out	29 208,000	2,695,836		0	0	2,903,836	3,187,137	4,632,858
	Refunded Debt/Payments to Escrow	30 0	0		0	0	0	0	0
	Total Expenditures & Other Uses	31 12,263,187	14,081,549	50,000	0	0	26,394,736	25,811,047	22,784,852
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -1,693,261	-2,295,653	-50,000	0	0	-4,038,914	-3,648,961	2,413,971
	Beginning Fund Balance - July 1, 2023	33 7,243,125	5,002,542	165,223	0	0	12,410,890	16,059,851	13,645,880
	Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0	0	0	0	0
	Fund Balance - Nonspendable	35 0	0	0	0	0	0	0	0
	Fund Balance - Restricted	36 3,404,813	2,706,889	115,223	0	0	6,226,925	9,691,635	12,096,800
	Fund Balance - Committed	37 613,784	0	0	0	0	613,784	765,376	772,452
	Fund Balance - Assigned	38 0	0	0	0	0	0	0	0
	Fund Balance - Unassigned	39 1,531,267	0	0	0	0	1,531,267	1,953,879	3,190,599
	Total Ending Fund Balance - June 30,	40 5,549,864	2,706,889	115,223	0	0	8,371,976	12,410,890	16,059,851

Proposed tax rate per \$1,000 valuation for County purposes: 6.505 urban areas; 9.65152 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2023 - June 30, 2024

County Number: 53 County Name: JONES COUNTY Date Adopted: 4/4/2023

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. 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

		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		1,233,528,071		1,210,795,610	
General Basic	2	5,119,144		4.15000		5,024,802
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	5,119,144				5,024,802
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,473,225		2.00500		2,427,645
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	141,160				138,563
Debt Service (from Form 703 col. I Countywide total)	9	0	1,260,522,918	0.00000	1,237,790,457	0
Voted Emergency Medical Services (Countywide)	10	431,735		0.35000		423,778
Other	11					0
Subtotal Countywide (A)	12	8,024,104		6.50500		7,876,225
B. All Rural Services Only Levies:	13		881,754,181		867,607,663	
Rural Services Basic	14	2,774,457		3.14652		2,729,945
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,774,457		3.14652		2,729,945
Subtotal Countywide/All Rural Services (A + B)	21	10,798,561		9.65152		10,606,170
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	10,798,561				10,606,170

Compensation Schedule for FY 2023/2024			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	127,811		
Auditor	81,113	1	Anamosa Journal-Eureka
Recorder	76,783	2	Monticello Express
Treasurer	79,601	3	
Sheriff	131,158	4	
Supervisors	33,875	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

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) _____ (Date)

COUNTY AUDITOR'S CERTIFICATION
 By Electronically Certifying, I certify the budget meets all statutory obligations.

_____ (County Auditor Signature of Certification) _____ (Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	5			0		0
	6			0		0
	7			0		0
	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
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0	0	0	0

REVENUES DETAIL
 County Name: JONES COUNTY
 County No: 53

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS			
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022		
TAXED LEVIED ON PROPERTY																
1 Less: Uncoll: Del. Taxes Levy Year	5,024,802	2,427,645			2,729,945	0	423,778		0		10,606,170	9,431,083	8,925,134			
2 Less: Credits to Taxpayers	450	200			200						850	850	1,255			
3 Less: Credits to Taxpayers	211,650	102,255			109,790		17,849				441,544	533,769	512,381			
4 1000 Net Current Property Taxes	4,812,702	2,325,190			2,619,955	0	405,929		0		10,163,776	8,896,464	8,411,498			
5 1010 Delinq. Property Tax Revenue	450	200			200						850	850	1,004			
6 11XX Penalties, Int. & Costs on Taxes	29,350										29,350	29,350	46,128			
OTHER COUNTY TAXES/TIF REVENUES																
7 12XX Other County Taxes	3,300	3,450			790						7,540	7,550	10,859			
8 13XX Voter Approved Local Option Taxes	3,000				275,000	1,000,000					1,278,000	1,178,000	1,475,248			
9 14XX Gambling Taxes										0			9			
10 15XX TIF Tax Revenues													10			
11 16XX Utility Tax Replacement Excise Taxes	94,342	45,580			44,512	0	7,957		0		192,391	173,182	148,850			
11B 17XX Taxes Collected for Other Governments	700										700	700	664			
12 Subtotal	101,342	49,030	0		320,302	0	7,957		0	0	1,478,631	1,359,432	1,635,621			
INTERGOVERNMENTAL REVENUE																
13 20XX State Shared Revenues	5,000					3,650,000					3,655,000	3,525,000	3,823,838			
14 21XX State Replacements Against Levied Taxes	211,652	102,256			109,788		17,850				441,546	533,863	512,381			
15 22XX Other State Tax Replacements	101,648	49,614			30,282						181,544	65,419	74,236			
16 23XX, 24XX State/Federal Pass-Thru Revenues	600,802										600,802	700,537	2,915,925			
17 25XX Contributions from Other Intergovernmental Units	248,900	62,750	321,950			53,000					686,600	634,171	686,389			
18 26XX, 27XX State Grants and Entitlements	182,324					487,000	11,762				681,086	1,197,005	880,488			
19 28XX Federal Grants and Entitlements												438,470	11,094			
20 29XX Payments in Lieu of Taxes												0	0			
21 Subtotal (lines 13 - 20)	1,350,326	214,620	321,950	0	140,070	0	29,612	0	0	0	6,246,578	7,094,465	8,904,351			
22 3XXX Licenses & Permits	71,014					6,000					77,014	71,326	76,410			
23 4XXX, 5XXX Charges for Service	717,525	50			9,700		3,500				730,775	725,145	776,838			
24 6XXX Use of Money & Property	213,933		15,000		2		20,869				249,804	252,608	239,179			
25 8XXX Miscellaneous	280,408	1,200	6,000			95,000	70,800				453,408	455,309	380,908			
26 Total Revenues	7,577,050	2,590,290	342,950	0	3,090,229	0	538,667	0	0	0	19,430,186	18,884,949	20,471,937			
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
27 9000 From General Basic						208,000					208,000	205,000	2,246,521			
28 9020 From Rural Services Basic						2,648,000					2,648,000	2,600,000	2,379,000			
29 90xx From Other Budgetary Funds	47,836										47,836	382,137	7,337			
30 Subtotal (lines 27- 29)	47,836	0	0	0	0	2,856,000	0	0	0	0	2,903,836	3,187,137	4,632,858			
31 91XX Proceeds/Gen Long-Term Debt												0	0			
32 92XX Proceeds/Gen Capital Asset Sales	11,800					10,000					21,800	90,000	94,028			
33 Total Revenues and Other Sources	7,636,686	2,590,290	342,950	0	3,090,229	0	538,667	0	0	0	22,355,822	22,162,086	25,198,823			
34 Beginning Fund Balance - July 1, NaN	2,144,699	1,551,635	3,546,791		507,378	4,217,092	278,072	165,223			12,410,890	16,059,851	13,645,880			
35 Total Resources	9,781,385	4,141,925	3,889,741	0	3,597,607	0	816,739	165,223	0	0	34,766,712	38,221,937	38,844,703			
36 Loss on Nonreplaced Credits Against Levied Taxes	2	1		0	-2	0	1	0	0	0	2	94	0			

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: JONES COUNTY
 County No: 53

		GENERAL FUND							SPECIAL REVENUE FUNDS							TOTALS		
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022					
LAW ENFORCEMENT PROGRAM																		
1	1000 - Uniformed Patrol Services	1,005,627	255,483						45,940		1,307,050	1,454,404	884,061	1				
2	1010 - Investigations	26,515				164,323					190,838	190,729	166,781	2				
3	1020 - Unified Law Enforcement										0			3				
4	1030 - Contract Law Enforcement										0			4				
5	1040 - Law Enforcement Communications	421,295	166,943								588,238	568,076	478,706	5				
6	1050 - Adult Correctional Services	722,489	244,870	35,550							1,002,909	947,091	856,900	6				
7	1060 - Administration	473,914	121,743								595,657	462,481	322,055	7				
8	Subtotal	2,649,840	789,039	35,550	0	164,323	0	0	45,940	0	3,684,692	3,622,781	2,928,001	8				
LEGAL SERVICES PROGRAM																		
9	1100 - Criminal Prosecution	317,931	106,412	591							424,934	408,075	357,031	9				
10	1110 - Medical Examiner	50,000									50,000	77,000	77,805	10				
11	1120 - Child Support Recovery										0			11				
12	Subtotal	367,931	106,412	591	0	0	0	0	0	0	474,934	485,075	434,836	12				
EMERGENCY SERVICES																		
13	1200 - Ambulance Services													13				
14	1210 - Emergency Management		141,160						430,000		430,000	128,000	118,402	14				
15	1220 - Fire Protection & Rescue Services										0			15				
16	1230 - E911 Service Board	2,000									2,000	2,000	2,710	16				
17	Subtotal	2,000	141,160	0	0	0	0	0	430,000	0	573,160	130,000	121,112	17				
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM																		
18	1400 - Physical Operations										0			18				
19	1410 - Research & Other Assistance		1,000								1,000	1,000	138	19				
20	1420 - Bailiff Services		98,785								98,785	67,156	44,582	20				
21	Subtotal	0	99,785	0	0	0	0	0	0	0	99,785	68,156	44,720	21				
COURT PROCEEDINGS PROGRAM																		
22	1500 - Juries & Witnesses	500									500	500	531	22				
23	1510 - (Reserved)													23				
24	1520 - Detention Services										0			24				
25	1530 - Court Costs										0			25				
26	1540 - Service of Civil Papers		7,933								7,933	7,152	2,814	26				
27	Subtotal	500	7,933	0	0	0	0	0	0	0	8,433	7,652	3,345	27				
JUVENILE JUSTICE ADMINISTRATION PROGRAM																		
28	1600 - Juvenile Victim Restitution										0			28				
29	1610 - Juvenile Representation Services		1,500								1,500	1,500	1,512	29				
30	1620 - Court-Appointed Attorneys & Court Costs for Juveniles		12,500								12,500	22,641		30				
31	Subtotal	0	14,000	0	0	0	0	0	0	0	14,000	24,141	1,512	31				
32	Total - Public Safety & Legal Services	3,020,271	1,158,329	36,141	0	164,323	0	0	475,940	0	4,855,004	4,337,805	3,533,526	32				

SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: JONES COUNTY
 County No: 53

		GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS	
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
PHYSICAL HEALTH SERVICES PROGRAM															
1	3000 - Personal & Family Health Services										0	11,000	17,287	1	
2	3010 - Communicable Disease Prevention & Control Services	21,279									21,279	201,140	86,362	2	
3	3020 - Environmental Health	192,688	27,425								220,113	203,260	182,827	3	
4	3040 - Health Administration	162,380	19,907								182,287	182,779	125,660	4	
5	3050 - Support of Hospitals										0			5	
6	Subtotal	376,347	47,332	0	0	0	0	0	0	0	423,679	598,179	412,136	6	
SERVICES TO POOR PROGRAM															
7	3100 - Administration	25,839	14,206								40,045	32,700	27,379	7	
8	3110 - General Welfare Services	18,700	5,000								23,700	22,700	15,846	8	
9	3120 - Care in County Care Facility										0			9	
10	Subtotal	44,539	19,206	0	0	0	0	0	0	0	63,745	55,400	43,225	10	
SERVICES TO MILITARY VETERANS PROGRAM															
11	3200 - Administration	53,967	16,271								70,238	67,483	61,523	11	
12	3210 - General Services to Veterans	6,525									6,525	5,525	2,011	12	
13	Subtotal	60,492	16,271	0	0	0	0	0	0	0	76,763	73,008	63,534	13	
CHILDREN'S & FAMILY SERVICES PROGRAM															
14	3300 - Youth Guidance		11,100								11,100	11,100	32,856	14	
15	3310 - Family Protective Services	53,357									53,357	75,637	65,035	15	
16	3320 - Services for Disabled Children										0			16	
17	Subtotal	53,357	11,100	0	0	0	0	0	0	0	64,457	86,737	97,891	17	
SERVICES TO OTHER ADULTS PROGRAM															
18	3400 - Services to the Elderly	385,630	36,186								421,816	342,924	222,888	18	
19	3410 - Other Social Services										0			19	
20	3420 - Social Services Business Operations										0			20	
21	Subtotal	385,630	36,186	0	0	0	0	0	0	0	421,816	342,924	222,888	21	
CHEMICAL DEPENDENCY PROGRAM															
22	3500 - Treatment Services		21,100								21,100	12,500	3,803	22	
23	3510 - Preventive Services										0			23	
24	3520 - Opioid Litigation Settlement										0			24	
25	Subtotal	0	21,100	0	0	0	0	0	0	0	21,100	12,500	3,803	25	
26	TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	920,365	151,195	0	0	0	0	0	0	0	1,071,560	1,168,748	843,477	26	

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 County Name: JONES COUNTY
 County No: 53

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
ENVIRONMENTAL QUALITY PROGRAM														
1					2,500					2,500		2,000	1	
2										0			2	
3					45,500					45,500		45,500	3	60,605
4	10,000									10,000		10,000	4	3,825
5	10,000	0	0	0	48,000	0	0	0	0	58,000		57,500	5	66,430
CONSERVATION & RECREATION SERVICES PROGRAM														
6	143,017	37,678								180,695		185,694	6	163,044
7	599,944	75,665	150,000							825,609		1,427,155	7	658,732
8	74,824	29,952								104,776		609,725	8	124,400
9	817,785	143,295	150,000	0	0	0	0	0	0	1,111,080		2,222,574	9	946,176
ANIMAL CONTROL PROGRAM														
10	2,000									2,000		2,000	10	2,240
11	150									150		150	11	69
12	2,150	0	0	0	0	0	0	0	0	2,150		2,150	12	2,309
COUNTY DEVELOPMENT PROGRAM														
13	14,168				47,769					61,937		66,684	13	59,932
14	4,349									4,349		3,624	14	3,037
15	51,184				25,934					77,118		84,118	15	84,752
16	69,701	0	0	0	73,703	0	0	0	0	143,404		154,426	16	147,721
EDUCATIONAL SERVICES PROGRAM														
17					149,427					149,427		121,235	17	118,050
18	20,000									20,000		16,000	18	16,000
19										0			19	
20	23,661									23,661		23,661	20	23,661
21	9,050									9,050		9,050	21	5,491
22										0		0	22	
23	52,711	0	0	0	149,427	0	0	0	0	202,138		169,946	23	163,202
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
24										0			24	
25										0			25	
26										0			26	
27										0			27	
28	0	0	0	0	0	0	0	0	0	0		0	28	0
29	952,347	143,295	150,000	0	271,130	0	0	0	0	1,516,772		2,606,596	29	1,325,838
Total - County Environment and Education														

		GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM																
7000 - Administration	1							530,000			530,000	490,000	475,250	1		
7010 - Engineering	2							420,000			420,000	420,000	407,617	2		
Subtotal	3	0	0	0	0	0	0	950,000	0	0	950,000	910,000	882,867	3		
ROADWAY MAINTENANCE PROGRAM																
7100 - Bridges & Culverts	4							175,000			175,000	200,000	97,441	4		
7110 - Roads	5							3,400,000			3,400,000	3,500,000	2,586,300	5		
7120 - Snow & Ice Control	6							500,000			500,000	475,000	327,034	6		
7130 - Traffic Controls	7							350,000			350,000	100,000	110,713	7		
7140 - Road Clearing	8							175,000			175,000	165,000	214,661	8		
Subtotal	9	0	0	0	0	0	0	4,600,000	0	0	4,600,000	4,440,000	3,336,149	9		
GENERAL ROADWAY EXPENDITURES PROGRAM																
7200 - New Equipment	10							500,000			500,000	700,000	1,074,718	10		
7210 - Equipment Operations	11							1,600,000			1,600,000	1,500,000	1,323,119	11		
7220 - Tools, Materials & Supplies	12							250,000			250,000	190,000	195,725	12		
7230 - Real Estate & Buildings	13							100,000			100,000	360,000	121,197	13		
Subtotal	14	0	0	0	0	0	0	2,450,000	0	0	2,450,000	2,750,000	2,714,759	14		
MASS TRANSIT PROGRAM																
7300 - Air Transportation	15										0			15		
7310 - Ground Transportation	16	500,702	84,377								585,079	524,809	390,817	16		
Subtotal	17	500,702	84,377	0	0	0	0	0	0	0	585,079	524,809	390,817	17		
Total - Roads & Transportation	18	500,702	84,377	0	0	0	0	8,000,000	0	0	8,585,079	8,624,809	7,324,592	18		

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 County Name: JONES COUNTY
 County No: 53

	GENERAL FUND					SPECIAL REVENUE FUNDS							TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
REPRESENTATION SERVICES PROGRAM														
1		233,068								233,068	221,504	184,285		
2		38,895								38,895	14,250	32,107		
3					9,320					9,320	9,320	8,040		
4	0	271,963	0	0	9,320	0	0	0	0	281,283	245,074	224,432		
STATE ADMINISTRATIVE SERVICES														
5	163,730	59,716								223,446	215,583	197,713		
6	164,573	72,268								236,841	242,025	215,986		
7	170,772	53,265								239,037	226,629	197,782		
8	499,075	185,249	0	0	0	0	0	0	0	699,324	684,237	611,481		
9	499,075	457,212	0	0	9,320	0	0	0	0	980,607	929,311	835,913		
Total - Government Services to Residents														

	GENERAL FUND					SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	219,145	122,801							341,946	341,000	312,614		
9010 - Administrative Management Services	2	291,069	101,504							392,573	410,452	280,969		
9020 - Treasury Management Services	3	166,920	62,437							229,357	224,290	204,963		
9030 - Other Policy & Administration	4	96,229								96,229	91,229	99,237		
9040 - Reimbursable MHDS Direct Expenses	5			321,950						321,950	286,126			
Subtotal	6	773,363	286,742	321,950	0	0	0	0	0	1,382,055	1,353,097	897,783		
CENTRAL SERVICES PROGRAM														
9100 - General Services	7	385,749	42,489	1,000,000						1,428,238	1,490,757	403,055		
9110 - Information Tech Services	8	467,717	31,831							499,548	452,698	436,704		
9120 - GIS Systems	9	156,602	30,475							187,077	174,994	186,099		
Subtotal	10	1,010,068	104,795	1,000,000	0	0	0	0	0	2,114,863	2,118,449	1,025,858		
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	11		137,500							137,500	125,000	100,821		
9210 - Safety of Workplace	12	10,000	187,000							197,000	180,000	161,774		
9220 - Fidelity of Public Officers	13		1,900							1,900	1,800	1,797		
9230 - Unemployment Compensation	14		5,000							5,000	5,000	2,572		
Subtotal	15	10,000	331,400	0	0	0	0	0	0	341,400	311,800	266,964		
Total - Administration	16	1,793,431	722,937	1,321,950	0	0	0	0	0	3,838,318	3,783,346	2,190,605		

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: JONES COUNTY

County No: 53

	GENERAL FUND				SPECIAL REVENUE FUNDS										TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
NONPROGRAM CURRENT EXPENDITURES																	
0010 - County Farm Operations	3,500											3,500	3,500	6,182			
0020 - Interest on Short-Term Debt												0	0	2			
0030 - Other Nonprogram Current	136,410	3,650									140,060	219,795	171,659	3			
0040 - Other County Enterprises												0	0	4			
Total - Nonprogram Current	139,910	3,650	0	0	0	0	0	0	0	0	143,560	223,295	177,841	5			
LONG-TERM DEBT SERVICE																	
0100 - Principal														6			
0110 - Interest and Fiscal Charges														7			
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	8			
CAPITAL PROJECTS																	
0200 - Roadway Construction						2,450,000					2,450,000	900,000	1,019,721	9			
0210 - Conservation Land Acquisition & Dev.											0	0	0	10			
0220 - Other Capital Projects								50,000			50,000	50,000	50,000	11			
Total Capital Projects	0	0	0	0	0	2,450,000	0	50,000	0	0	2,500,000	950,000	1,019,721	12			
EXPENDITURES SUMMARY																	
Total Public Safety and Legal Services	3,020,271	1,158,329	36,141	0	164,323	0	475,940				4,855,004	4,337,805	3,533,526	13			
Total Physical Health and Social Services	920,365	151,195	0	0	0	0	0				1,071,560	1,168,748	843,477	14			
Total Mental Health, ID & DD	0	0	0	0	0	0	0				0	0	900,481	15			
Total County Environment and Education	952,347	143,295	150,000	0	271,130	0	0				1,516,772	2,606,596	1,325,838	16			
Total Roads & Transportation	500,702	84,377	0	0	0	8,000,000	0				8,585,079	8,624,809	7,324,592	17			
Total Government Services to Residents	499,075	457,212	0	0	9,320	0	15,000				980,607	929,311	835,913	18			
Total Administration	1,793,431	722,937	1,321,950	0	0	0	0				3,838,318	3,783,346	2,190,605	19			
Total Nonprogram Current	139,910	3,650	0	0	0	0	0				143,560	223,295	177,841	20			
Total Long-Term Debt Service	0	0	0	0	0	0	0				0	0	0	21			
Total Capital Projects	0	0	0	0	0	2,450,000	0	50,000	0	0	2,500,000	950,000	1,019,721	22			
Total - All Expenditures	7,826,101	2,720,995	1,508,091	0	444,773	10,450,000	490,940	50,000	0	0	23,490,900	22,623,910	18,151,994	23			
OTHER BUDGETARY FINANCING USES																	
OPERATING TRANSFERS OUT																	
To General Supplemental							47,836				47,836	382,137		24			
To Rural Services Supplemental											0	0		25			
To Secondary Roads	208,000				2,648,000						2,856,000	2,805,000	2,572,000	26			
To Other Budgetary Funds											0	0	2,060,858	27			
Total Operating Transfers Out	208,000	0	0	0	2,648,000	0	47,836	0	0	0	2,903,836	3,187,137	4,632,858	28			
REFUNDED DEBT/PAYMENTS TO ESCROW																	
Increase (Decrease) In Reserves											0	0	0	29			
Fund Balance - Nonspendable											0	0	0	30			
Fund Balance - Restricted	8,698	1,280,930	2,115,185								0	0	0	31			
Fund Balance - Committed	219,327	140,000	254,457								6,226,925	9,691,635	12,096,800	32			
Fund Balance - Assigned											613,784	765,376	772,452	33			
Fund Balance - Unassigned	1,519,259	0	12,008	0	0	0	0	0	0	0	1,531,267	1,953,879	3,190,599	35			
Total Ending Fund Balance - June 30,	1,747,284	1,420,930	2,381,650	0	504,834	1,924,092	277,963	115,223	0	0	8,371,976	12,410,890	16,059,851	36			
Total Requirements	9,781,385	4,141,925	3,889,741	0	3,597,607	12,374,092	816,739	165,223	0	0	34,766,712	38,221,937	38,844,703	37			

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general 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:	4.15000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	801,793

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

The proposed increased levy rate is due to a low growth rate in the property tax base of the county. The Board of Supervisors propose to exceed to the statutory maximum levy rate in the General Basic Fund by \$0.65000 for the FY24 budget. This will allow for sustainability in services currently being provided.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 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:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

-

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general 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:	4.15000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	801,793

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

The proposed increased levy rate is due to a low growth rate in the property tax base of the county. The Board of Supervisors propose to exceed to the statutory maximum levy rate in the General Basic Fund by \$0.65000 for the FY24 budget. This will allow for sustainability in services currently being provided.

Comparison of the proposed general basic rate with the statutory maximum 3.95000 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:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

-