NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/23/2024 Meeting Time: 09:00 AM Meeting Location: Jones County Courthouse Board Room 500 W Main Street Anamosa, IA 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 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	11,213,186	10,606,170	9,431,723	9.04
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	1,432	
Less: Credits to Taxpayers	3	429,794	400,832	534,566	
Net Current Property Taxes	4	10,783,392	10,205,338	8,895,725	
Delinquent Property Tax Revenue	5	0	0	382	
Penalties, Interest & Costs on Taxes	6	27,000	27,000	44,052	
Other County Taxes/TIF Tax Revenues	7	1,503,358	1,505,770	1,491,674	0.39
Intergovernmental	8	6,490,906	6,468,286	7,082,340	
Licenses & Permits	9	71,835	72,784	87,106	
Charges for Service	10	778,410	743,683	698,063	
Use of Money & Property	11	480,644	587,837	566,106	
Miscellaneous	12	451,449	465,630	950,898	
Subtotal Revenues	13	20,586,994	20,076,328	19,816,346	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,906,789	2,927,494	3,191,594	
Proceeds of Fixed Asset Sales	16	0	26,000	61,760	
Total Revenues & Other Sources	17	23,493,783	23,029,822	23,069,700	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	5,258,609	4,923,054	4,154,719	12.50
Physical Health and Social Services	19	1,098,362	1,056,619	927,298	8.83
County Environment and Education	21	1,738,167	1,529,452	2,236,516	-11.84
Roads & Transportation	22	8,228,358	8,712,485	9,129,598	-5.06
Government Services to Residents	23	1,047,625	929,657	879,801	9.12
Administration	24	4,897,077	4,225,837	3,390,041	20.19
Nonprogram Current	25	68,271	104,620	127,816	-26.92
Debt Service	26	0	0	0	
Capital Projects	27	1,650,000	1,500,000	748,820	48.44
Subtotal Expenditures	28	23,986,469	22,981,724	21,594,609	
Other Financing Uses:					
Operating Transfers Out	29	2,906,789	2,927,494	3,191,594	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	26,893,258	25,909,218	24,786,203	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-3,399,475	-2,879,396	-1,716,503	
Beginning Fund Balance - July 1,	33	11,463,952	14,343,348	16,059,851	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,744,891	8,143,270	10,856,251	
Fund Balance - Committed	37	296,543	704,384	801,588	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	3,023,043	2,616,298	2,685,509	
Total Ending Fund Balance - June 30,	40	8,064,477	11,463,952	14,343,348	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	8,382,371		
Rural Only Levies*:	2,830,815	Urban Areas:	6.56670
Special District Levies*:	0	Rural Areas:	9.65152
TIF Tax Revenues:	0	Any special district tax rates not included.	
Utility Replacement Excise Tax:	189,975		

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/

COUNTY NAME: JONES COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025	COUNTY NUMBER: 53

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

Meeting Date: 4/2/2024 Meeting Time: 08:30 AM Meeting Location: Jones County Courthouse Board Room 500 W Main Street Anamosa, IA 52205

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing 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

Iowa Department of Management	**Current Year Certified Property Tax FY 2023/2024**	**Budget Year Effective Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2024/2025**
Taxable Valuations-General Services	1,210,795,610	1,276,496,667	1,276,496,667
Requested Tax Dollars-Countywide Rates	7,876,225	7,876,225	8,382,371
Tax Rate-Countywide	6.50500	6.17019	6.56670
Taxable Valuations-Rural Services	867,607,663	917,659,564	917,659,564
Requested Tax Dollars-Additional Rural Levies	2,729,945	2,729,945	2,830,815
Tax Rate-Rural Additional	3.14652	2.97490	3.08482
Rural Total	9.65152	9.14509	9.65152
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000	**Current Year Certified Property Tax FY 2023/2024**	**Budget Year Proposed Tax FY 2024/2025**	**Percent Change**
Urban Taxpayer	355	304	-14.37
Rural Taxpayer	527	447	-15.18
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of $100,000	**Current Year Certified Property Tax FY 2023/2024**	**Budget Year Proposed Tax FY 2024/2025**	**Percent Change**
Urban Taxpayer	355	304	-14.37
Rural Taxpayer	527	447	-15.18

Reasons for tax increase if proposed exceeds the current:

The proposed levy rates for the general basic and rural basic funds have been decreased for FY25 due to HF718. The general supplemental rate is being increased by $0.14307 to account for dispatch communications being moved into the emergency management budget and increased health insurance costs.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023	
Taxes Levied on Property	1	7,935,597	3,277,589		0		11,213,186	10,606,170	9,431,723	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	1,432	2
Less: Credits to Taxpayers	3	309,968	119,826		0		429,794	400,832	534,566	3
Net Current Property Taxes	4	7,625,629	3,157,763		0		10,783,392	10,205,338	8,895,725	4
Delinquent Property Tax Revenue	5	0	0		0		0	0	382	5
Penalties, Interest & Costs on Taxes	6	27,000					27,000	27,000	44,052	6
Other County Taxes/TIF Tax Revenues	7	150,737	1,352,621	0	0	0	1,503,358	1,505,770	1,491,674	7
Intergovernmental	8	2,031,808	4,459,098	0	0	0	6,490,906	6,468,286	7,082,340	8
Licenses & Permits	9	71,835	0	0	0	0	71,835	72,784	87,106	9
Charges for Service	10	765,410	13,000	0	0	0	778,410	743,683	698,063	10
Use of Money & Property	11	467,838	12,806	0	0	0	480,644	587,837	566,106	11
Miscellaneous	12	275,449	176,000	0	0	0	451,449	465,630	950,898	12
Subtotal Revenues	13	11,415,706	9,171,288	0	0	0	20,586,994	20,076,328	19,816,346	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	62,789	2,799,000	45,000	0	0	2,906,789	2,927,494	3,191,594	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	26,000	61,760	16
Total Revenues & Other Sources	17	11,478,495	11,970,288	45,000	0	0	23,493,783	23,029,822	23,069,700	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	4,498,930	759,679			0	5,258,609	4,923,054	4,154,719	18
Physical Health and Social Services	19	1,068,362	30,000			0	1,098,362	1,056,619	927,298	19
County Environment and Education	21	1,482,780	255,387			0	1,738,167	1,529,452	2,236,516	21
Roads & Transportation	22	628,358	7,600,000			0	8,228,358	8,712,485	9,129,598	22
Government Services to Residents	23	1,023,025	24,600			0	1,047,625	929,657	879,801	23
Administration	24	4,897,077	0			0	4,897,077	4,225,837	3,390,041	24
Nonprogram Current	25	68,271	0			0	68,271	104,620	127,816	25
Debt Service	26	0	0		0	0	0	0	0	26
Capital Projects	27	0	1,600,000	50,000		0	1,650,000	1,500,000	748,820	27
Subtotal Expenditures	28	13,666,803	10,269,666	50,000	0	0	23,986,469	22,981,724	21,594,609	28
Other Financing Uses:										
Operating Transfers Out	29	45,000	2,861,789	0	0	0	2,906,789	2,927,494	3,191,594	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	13,711,803	13,131,455	50,000	0	0	26,893,258	25,909,218	24,786,203	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,233,308	-1,161,167	-5,000	0	0	-3,399,475	-2,879,396	-1,716,503	32
Beginning Fund Balance - July 1, 2024	33	6,707,214	4,486,515	270,223	0	0	11,463,952	14,343,348	16,059,851	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	1,154,320	3,325,348	265,223	0	0	4,744,891	8,143,270	10,856,251	36
Fund Balance - Committed	37	296,543	0	0	0	0	296,543	704,384	801,588	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	3,023,043	0	0	0	0	3,023,043	2,616,298	2,685,509	39
Total Ending Fund Balance - June 30,	40	4,473,906	3,325,348	265,223	0	0	8,064,477	11,463,952	14,343,348	40

Proposed tax rate per $1,000 valuation for County purposes: 6.5667 urban areas; 9.65152 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2024 - June 30, 2025

County Number: 53 County Name: JONES COUNTY Date Adopted: 4/23/2024

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. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. 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

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	4.15000	5,119,144	1,233,528,071	5.29
	Limitation Percentage			
	2			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2025	4.06863	5,284,304	3.23	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.14652	2,774,457	881,754,181	5.67
	Limitation Percentage			
	2			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2025	3.08482	2,874,384	3.60	

		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		1,298,791,946		1,276,496,667	
General Basic	2	5,284,304		4.06863		5,193,593
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	5,284,304				5,193,593
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,789,896		2.14807		2,742,004
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	0	1,326,907,058	0.00000	1,304,611,779	0
Voted Emergency Medical Services (Countywide)	10	454,577		0.35000		446,774
Other	11					0
Subtotal Countywide (A)	12	8,528,777		6.56670		8,382,371
B. All Rural Services Only Levies:	13		931,783,371		917,659,564	
Rural Services Basic	14	2,874,384		3.08482		2,830,815
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,874,384		3.08482		2,830,815
Subtotal Countywide/All Rural Services (A + B)	21	11,403,161		9.65152		11,213,186
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	11,403,161				11,213,186

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

REVENUES DETAIL

County Name: JONES COUNTY
County No: 53

		GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	
TAXED LEVIED ON PROPERTY	1	5,193,593	2,742,004		2,830,815	0		446,774		0		11,213,186	10,606,170	9,431,723	1
Less: Uncoll: Del. Taxes Levy Year	2											0	0	1,432	2
Less: Credits to Taxpayers	3	202,867	107,101		102,376			17,450				429,794	400,832	534,566	3
1000 Net Current Property Taxes	4	4,990,726	2,634,903		2,728,439	0		429,324		0		10,783,392	10,205,338	8,895,725	4
1010 Delinq. Property Tax Revenue	5											0		382	5
11XX Penalties, Int, & Costs on Taxes	6	27,000										27,000	27,000	44,052	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	5,293	3,141		824			425				9,683	9,683	9,983	7
13XX Voter Approved Local Option Taxes	8	3,000			300,000		1,000,000					1,303,000	1,303,000	1,307,218	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	90,711	47,892		43,569	0		7,803		0		189,975	192,387	173,820	11
17XX Taxes Collected for Other Governments	11B	700										700	700	653	11B
Subtotal	12	99,704	51,033	0	344,393	0	1,000,000	8,228	0	0	0	1,503,358	1,505,770	1,491,674	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	5,000					3,742,000					3,747,000	3,655,000	3,920,926	13
21XX State Replacements Against Levied Taxes	14	202,867	107,101		102,376			17,450				429,794	400,832	534,566	14
22XX Other State Tax Replacements	15	118,864	58,355		34,221			10,177				221,617	224,512	65,331	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	557,699										557,699	547,452	586,204	16
25XX Contributions from Other Intergovernmental Units	17	263,986	41,400	467,251			60,000					832,637	792,606	650,343	17
26XX, 27XX State Grants and Entitlements	18	209,285					480,000	12,874				702,159	799,368	986,276	18
28XX Federal Grants and Entitlements	19											0	48,516	338,694	19
29XX Payments in Lieu of Taxes	20											0			20
Subtotal (lines 13 - 20)	21	1,357,701	206,856	467,251	136,597	0	4,282,000	40,501	0	0	0	6,490,906	6,468,286	7,082,340	21
3XXX Licenses & Permits	22	71,835										71,835	72,784	87,106	22
4XXX, 5XXX Charges for Service	23	765,360	50		9,700			3,300				778,410	743,683	698,063	23
6XXX Use of Money & Property	24	457,738		10,100	2			12,804				480,644	587,837	566,106	24
8XXX Miscellaneous	25	268,399	1,050	6,000			100,000	76,000				451,449	465,630	950,898	25
Total Revenues	26	8,038,463	2,893,892	483,351	3,219,131	0	5,382,000	570,157	0	0	0	20,586,994	20,076,328	19,816,346	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27								45,000			45,000	253,000	265,000	27
9020 From Rural Services Basic	28						2,799,000					2,799,000	2,648,000	2,600,000	28
90xx From Other Budgetary Funds	29	62,789										62,789	26,494	326,594	29
Subtotal (lines 27- 29)	30	62,789	0	0	0	0	2,799,000	0	45,000	0	0	2,906,789	2,927,494	3,191,594	30
91XX Proceeds\Gen Long-Term Debt	31											0			31
92XX Proceeds\Gen Capital Asset Sales	32											0	26,000	61,760	32
Total Revenues and Other Sources	33	8,101,252	2,893,892	483,351	3,219,131	0	8,181,000	570,157	45,000	0	0	23,493,783	23,029,822	23,069,700	33
Beginning Fund Balance - July 1, NaN	34	2,864,143	1,518,237	2,324,834	606,483		3,457,564	422,468	270,223			11,463,952	14,343,348	16,059,851	34
Total Resources	35	10,965,395	4,412,129	2,808,185	3,825,614	0	11,638,564	992,625	315,223	0	0	34,957,735	37,373,170	39,129,551	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	0	36

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

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	1,049,728	258,449		117,765			38,655		1,464,597	1,334,620	1,391,632	1
1010 - Investigations	2	24,315			173,259					197,574	195,340	178,158	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0		-25	4
1040 - Law Enforcement Communications	5									0	553,808	537,564	5
1050 - Adult Correctional Services	6	743,162	252,823	23,497						1,019,482	991,583	935,939	6
1060 - Administration	7	431,340	129,607							560,947	607,034	439,819	7
Subtotal	8	2,248,545	640,879	23,497	291,024	0	0	38,655	0	3,242,600	3,682,385	3,483,087	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	329,022	114,164	35,591						478,777	466,609	407,716	9
1110 - Medical Examiner	10	50,000								50,000	60,000	44,042	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	379,022	114,164	35,591	0	0	0	0	0	528,777	526,609	451,758	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13							430,000		430,000	430,000		13
1210 - Emergency Management	14	350,000	569,049							919,049	141,160	128,000	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16	2,000								2,000	2,000	1,980	16
Subtotal	17	352,000	569,049	0	0	0	0	430,000	0	1,351,049	573,160	129,980	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18									0			18
1410 - Research & Other Assistance	19		1,000							1,000	1,000		19
1420 - Bailiff Services	20		107,651							107,651	113,421	61,704	20
Subtotal	21	0	108,651	0	0	0	0	0	0	108,651	114,421	61,704	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22	500								500	500	603	22
1510 - (Reserved)	23												23
1520 - Detention Services	24									0			24
1530 - Court Costs	25									0			25
1540 - Service of Civil Papers	26		4,532							4,532	3,870	3,957	26
Subtotal	27	500	4,532	0	0	0	0	0	0	5,032	4,370	4,560	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29		10,000							10,000	10,000	989	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		12,500							12,500	12,109	22,641	30
Subtotal	31	0	22,500	0	0	0	0	0	0	22,500	22,109	23,630	31
Total - Public Safety & Legal Services	32	2,980,067	1,459,775	59,088	291,024	0	0	468,655	0	5,258,609	4,923,054	4,154,719	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1									0		3,049	1
3010 - Communicable Disease Prevention & Control Services	2	41,279								41,279	67,379	57,164	2
3020 - Environmental Health	3	198,249	29,788							228,037	217,897	191,430	3
3040 - Health Administration	4	97,741	11,320							109,061	99,364	155,352	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	337,269	41,108	0	0	0	0	0	0	378,377	384,640	406,995	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	29,487	5,570							35,057	35,720	29,568	7
3110 - General Welfare Services	8	19,600	5,000							24,600	22,600	18,148	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	49,087	10,570	0	0	0	0	0	0	59,657	58,320	47,716	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	55,970	17,116							73,086	70,102	66,677	11
3210 - General Services to Veterans	12	6,625								6,625	6,043	3,962	12
Subtotal	13	62,595	17,116	0	0	0	0	0	0	79,711	76,145	70,639	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14		52,500							52,500	52,891	9,594	14
3310 - Family Protective Services	15	42,357								42,357	55,183	79,137	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	42,357	52,500	0	0	0	0	0	0	94,857	108,074	88,731	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	398,047	36,613							434,660	417,840	307,713	18
3410 - Other Social Services	19									0			19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	398,047	36,613	0	0	0	0	0	0	434,660	417,840	307,713	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22		21,100							21,100	11,600	5,504	22
3510 - Preventive Services	23									0			23
3520 - Opioid Litigation Settlement	24							30,000		30,000			24
Subtotal	25	0	21,100	0	0	0	0	30,000	0	51,100	11,600	5,504	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	889,355	179,007	0	0	0	0	30,000	0	1,098,362	1,056,619	927,298	26

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
County Name: JONES COUNTY
County No: 53

	TOTALS		
		Actual 2022/2023	
SERVICES TO PERSONS WITH:			
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS			
400X - Information & Education Services	1		1
402X - Coordination Services	2		2
403X- Personal & Environ. Sprt	3		3
404X-Treatment Services	4		4
405X-Vocational & Day Services	5		5
406X-Lic/Cert. Living Arrangements	6		6
407X - Inst/Hospital & Commit Services	7		7
Subtotal	8	0	8
42XX - INTELLECTUAL DISABILITY			
420X - Information & Education Services	9		9
422X - Coordination Services	10		10
423X- Personal & Environ. Sprt	11		11
424X-Treatment Services	12		12
425X-Vocational & Day Services	13		13
426X-Lic/Cert. Living Arrangements	14		14
427X - Inst/Hospital & Commit Services	15		15
Subtotal	16	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES			
430X - Information & Education Services	17		17
432X - Coordination Services	18		18
433X- Personal & Environ. Sprt	19		19
434X-Treatment Services	20		20
435X-Vocational & Day Services	21		21
436X-Lic/Cert. Living Arrangements	22		22
437X - Inst/Hospital & Commit Services	23		23
Subtotal	24	0	24
44XX - GENERAL ADMINISTRATION			
4411-Direct Administration	25		25
4412-Purchased Administration	26		26
4413-Distrib to Regional Fiscal Agent	27		27
Subtotal	28	0	28
45XX - COUNTY PRVD CASE MGMT			
Subtotal	29		29
46XX - COUNTY PRVD SERVICES			
Subtotal	30		30
47XX - BRAIN INJURY			
470X - Information & Education Services	31		31
472X - Coordination Services	32		32
473X- Personal & Environ. Sprt	33		33
474X-Treatment Services	34		34
475X-Vocational & Day Services	35		35
476X-Lic/Cert. Living Arrangements	36		36
477X - Inst/Hospital & Commit Services	37		37
Subtotal	38	0	38
Total - Mental Health, ID & DD	39	0	39

COUNTY ENVIRONMENT AND EDUCATION
County Name: JONES COUNTY
County No: 53

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1				1,250					1,250	2,500	2,000	1
6010 - Weed Eradication	2									0			2
6020 - Solid Waste Disposal	3				45,500					45,500	45,500	45,500	3
6030 - Environmental Restoration	4	10,000								10,000	10,000		4
Subtotal	5	10,000	0	0	46,750	0	0	0	0	56,750	58,000	47,500	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	150,140	40,456							190,596	187,522	186,716	6
6110 - Maintenance & Operations	7	654,976	80,968	319,299						1,055,243	833,819	1,125,161	7
6120 - Recreation & Environmental Educ.	8	80,388	32,570							112,958	105,370	561,949	8
Subtotal	9	885,504	153,994	319,299	0	0	0	0	0	1,358,797	1,126,711	1,873,826	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	2,000								2,000	2,000	770	10
6210 - Animal Bounties & State Apiarist Expenses	11	150								150	150	126	11
Subtotal	12	2,150	0	0	0	0	0	0	0	2,150	2,150	896	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	14,452			37,157					51,609	58,986	60,850	13
6310 - Housing Rehabilitation & Develop.	14	4,349								4,349	4,349	3,624	14
6320 - Community Economic Development	15	50,151			20,881					71,032	77,118	83,430	15
Subtotal	16	68,952	0	0	58,038	0	0	0	0	126,990	140,453	147,904	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				150,599					150,599	149,427	121,235	17
6410 - Historic Preservation	18	22,000								22,000	20,000	16,000	18
6420 - Fair & 4-H Clubs	19									0			19
6430 - Fairgrounds	20	11,831								11,831	23,661	23,661	20
6440 - Memorial Halls	21	9,050								9,050	9,050	5,494	21
6450 - Other Educational Services	22									0			22
Subtotal	23	42,881	0	0	150,599	0	0	0	0	193,480	202,138	166,390	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0			26
6530 - Public Facilities	27									0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	1,009,487	153,994	319,299	255,387	0	0	0	0	1,738,167	1,529,452	2,236,516	29

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: JONES COUNTY
County No: 53

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						575,000			575,000	530,000	509,450	1
7010 - Engineering	2						575,000			575,000	420,000	372,379	2
Subtotal	3	0	0	0	0	0	1,150,000	0	0	1,150,000	950,000	881,829	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						150,000			150,000	175,000	141,752	4
7110 - Roads	5						3,200,000			3,200,000	3,400,000	4,391,002	5
7120 - Snow & Ice Control	6						450,000			450,000	500,000	340,766	6
7130 - Traffic Controls	7						300,000			300,000	350,000	114,601	7
7140 - Road Clearing	8						250,000			250,000	175,000	142,551	8
Subtotal	9	0	0	0	0	0	4,350,000	0	0	4,350,000	4,600,000	5,130,672	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						200,000			200,000	500,000	696,952	10
7210 - Equipment Operations	11						1,550,000			1,550,000	1,600,000	1,424,748	11
7220 - Tools, Materials & Supplies	12						275,000			275,000	250,000	252,878	12
7230 - Real Estate & Buildings	13						75,000			75,000	100,000	295,650	13
Subtotal	14	0	0	0	0	0	2,100,000	0	0	2,100,000	2,450,000	2,670,228	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16	533,786	94,572							628,358	712,485	446,869	16
Subtotal	17	533,786	94,572	0	0	0	0	0	0	628,358	712,485	446,869	17
Total - Roads & Transportation	18	533,786	94,572	0	0	0	7,600,000	0	0	8,228,358	8,712,485	9,129,598	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		307,797							307,797	205,922	219,627	1
8010 - Local Elections	2		7,400							7,400	30,776	12,824	2
8020 - Township Officials	3				9,600					9,600	9,665	8,650	3
Subtotal	4	0	315,197	0	9,600	0	0	0	0	324,797	246,363	241,101	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	172,506	64,069							236,575	224,341	210,979	5
8101 - Driver Licenses Services	6	165,143	76,337							241,480	223,747	217,743	6
8110 - Recording of Public Documents	7	173,705	56,068					15,000		244,773	235,206	209,978	7
Subtotal	8	511,354	196,474	0	0	0	0	15,000	0	722,828	683,294	638,700	8
Total - Government Services to Residents	9	511,354	511,671	0	9,600	0	0	15,000	0	1,047,625	929,657	879,801	9

ADMINISTRATION
County Name: JONES COUNTY
County No: 53

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	221,710	130,915							352,625	341,746	330,720	1
9010 - Administrative Management Services	2	252,754	88,180							340,934	399,855	396,677	2
9020 - Treasury Management Services	3	174,664	66,633							241,297	230,432	217,166	3
9030 - Other Policy & Administration	4	113,700								113,700	108,700	108,236	4
9040 - Reimbursable MHDS Direct Expenses	5			467,251						467,251	406,121	276,752	5
Subtotal	6	762,828	285,728	467,251	0	0	0	0	0	1,515,807	1,486,854	1,329,551	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	390,576	45,535	1,908,660						2,344,771	1,736,811	1,199,670	7
9110 - Information Tech Services	8	449,350	33,959							483,309	479,673	439,431	8
9120 - GIS Systems	9	147,855	32,538							180,393	172,202	120,655	9
Subtotal	10	987,781	112,032	1,908,660	0	0	0	0	0	3,008,473	2,388,686	1,759,756	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		160,000							160,000	152,500	127,356	11
9210 - Safety of Workplace	12	10,000	191,000							201,000	186,000	171,581	12
9220 - Fidelity of Public Officers	13		1,797							1,797	1,797	1,797	13
9230 - Unemployment Compensation	14		10,000							10,000	10,000		14
Subtotal	15	10,000	362,797	0	0	0	0	0	0	372,797	350,297	300,734	15
Total - Administration	16	1,760,609	760,557	2,375,911	0	0	0	0	0	4,897,077	4,225,837	3,390,041	16

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1	3,800										3,800	3,569	3,304	1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3	60,499	3,972									64,471	101,051	124,512	3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	64,299	3,972	0	0	0	0	0			0	68,271	104,620	127,816	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6											0			6
0110 - Interest and Fiscal Charges	7											0			7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		0	0	0	0	0	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						1,600,000					1,600,000	1,450,000	748,820	9
0210 - Conservation Land Acquisition & Dev.	10											0			10
0220 - Other Capital Projects	11								50,000			50,000	50,000		11
Total Capital Projects	12	0	0	0	0	0	1,600,000	0	50,000		0	1,650,000	1,500,000	748,820	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	2,980,067	1,459,775	59,088	291,024	0	0	468,655			0	5,258,609	4,923,054	4,154,719	13
Total Physical Health and Social Services	14	889,355	179,007	0	0	0	0	30,000			0	1,098,362	1,056,619	927,298	14
Total County Environment and Education	16	1,009,487	153,994	319,299	255,387	0	0	0			0	1,738,167	1,529,452	2,236,516	16
Total Roads & Transportation	17	533,786	94,572	0	0	0	7,600,000	0			0	8,228,358	8,712,485	9,129,598	17
Total Government Services to Residents	18	511,354	511,671	0	9,600	0	0	15,000			0	1,047,625	929,657	879,801	18
Total Administration	19	1,760,609	760,557	2,375,911	0	0	0	0			0	4,897,077	4,225,837	3,390,041	19
Total Nonprogram Current	20	64,299	3,972	0	0	0	0	0			0	68,271	104,620	127,816	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		0	0	0	0	0	21
Total Capital Projects	22	0	0	0	0	0	1,600,000	0	50,000		0	1,650,000	1,500,000	748,820	22
Total - All Expenditures	23	7,748,957	3,163,548	2,754,298	556,011	0	9,200,000	513,655	50,000	0	0	23,986,469	22,981,724	21,594,609	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24							62,789				62,789	26,494	326,594	24
To Rural Services Supplemental	25											0			25
To Secondary Roads	26				2,799,000							2,799,000	2,856,000	2,805,000	26
To Other Budgetary Funds	27	45,000										45,000	45,000	60,000	27
Total Operating Transfers Out	28	45,000	0	0	2,799,000	0	0	62,789	0	0	0	2,906,789	2,927,494	3,191,594	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			29
Increase (Decrease) In Reserves	30											0			30
Fund Balance - Nonspendable	31											0			31
Fund Balance - Restricted	32	11,852	1,088,581	53,887	470,603		2,438,564	416,181	265,223			4,744,891	8,143,270	10,856,251	32
Fund Balance - Committed	33	136,543	160,000									296,543	704,384	801,588	33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	3,023,043	0	0	0	0	0	0	0	0	0	3,023,043	2,616,298	2,685,509	35
Total Ending Fund Balance - June 30,	36	3,171,438	1,248,581	53,887	470,603	0	2,438,564	416,181	265,223	0	0	8,064,477	11,463,952	14,343,348	36
Total Requirements	37	10,965,395	4,412,129	2,808,185	3,825,614	0	11,638,564	992,625	315,223	0	0	34,957,735	37,373,170	39,129,551	37

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2024/2025	Interest Due 2024/2025	Bond Registration Due 2024/2025	TOTAL OBLIGATION Due 2024/2025	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				0	0	0	0	0	0

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

	21						0		0
	22						0		0
	23						0		0
	24						0		0
	25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	0	0	0	0