NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/22/2025 Meeting Time: 09:00 AM Meeting Location: Jones County Courthouse Boardroom 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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	11,355,919	11,213,186	10,603,146	3.49
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	1,235	
Less: Credits to Taxpayers	3	457,941	441,615	401,371	
Net Current Property Taxes	4	10,897,978	10,771,571	10,200,540	
Delinquent Property Tax Revenue	5	0	0	746	
Penalties, Interest & Costs on Taxes	6	27,000	27,000	51,628	
Other County Taxes/TIF Tax Revenues	7	1,469,297	1,503,479	1,511,660	-1.41
Intergovernmental	8	6,288,774	6,282,066	7,051,956	
Licenses & Permits	9	94,171	70,521	98,184	
Charges for Service	10	905,531	817,189	750,791	
Use of Money & Property	11	592,174	590,686	843,936	
Miscellaneous	12	439,422	452,089	585,300	
Subtotal Revenues	13	20,714,347	20,514,601	21,094,741	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,875,216	3,731,351	2,971,102	
Proceeds of Fixed Asset Sales	16	17,000	0	16,265	
Total Revenues & Other Sources	17	24,606,563	24,245,952	24,082,108	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	5,449,712	5,182,196	4,458,089	10.56
Physical Health and Social Services	19	1,116,649	1,100,162	937,703	9.13
Mental Health, ID & DD	20	0	0	0	
County Environment and Education	21	1,546,403	1,226,428	1,399,200	5.13
Roads & Transportation	22	8,601,424	8,233,776	7,621,669	6.23
Government Services to Residents	23	1,042,010	1,023,389	860,552	10.04
Administration	24	4,360,569	3,410,350	3,645,760	9.36
Nonprogram Current	25	3,800	16,493	58,267	-74.46
Debt Service	26	0	0	0	
Capital Projects	27	1,420,000	1,700,000	991,980	19.64
Subtotal Expenditures	28	23,540,567	21,892,794	19,973,220	
Other Financing Uses:					
Operating Transfers Out	29	3,875,216	3,731,351	2,971,102	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	27,415,783	25,624,145	22,944,322	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-2,809,220	-1,378,193	1,137,786	
Beginning Fund Balance - July 1,	33	14,102,944	15,481,137	14,343,351	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,355,204	0	11,336,917	
Fund Balance - Committed	37	717,528	0	788,635	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	4,220,992	14,102,944	3,355,585	
Total Ending Fund Balance - June 30,	40	11,293,724	14,102,944	15,481,137	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	8,055,030	Urban Areas:	6.15152
Rural Only Levies*:	3,300,889	Rural Areas:	9.65152
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0		

COUNTY NAME:	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY	COUNTY NUMBER:
JONES COUNTY	Fiscal Year July 1, 2025 - June 30, 2026	53

Utility Replacement Excise Tax: 180,793

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

Please see the county website for the meeting agenda which contains virtual meeting information. https://www.jonescountyiowa.gov/board_of_supervisors/meetings/

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

Meeting Date: 3/25/2025 Meeting Time: 09:00 AM Meeting Location: Jones County Courthouse Boardroom 500 W Main St. 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 2024/2025**	**Budget Year Effective Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2025/2026**
Taxable Valuations-General Services	1,276,496,667	1,309,437,439	1,309,437,439
Requested Tax Dollars-Countywide Rates Except Debt Service	8,382,371	8,382,371	8,055,030
Taxable Valuations-Debt Service	1,304,611,779	1,341,394,999	1,341,394,999
Requested Tax Dollars-Debt Service	0	0	0
Requested Tax Dollars-Countywide Rates	8,382,371	8,382,371	8,055,030
Tax Rate-Countywide	6.56670	6.40151	6.15152
Taxable Valuations-Rural Services	917,659,564	943,111,229	943,111,229
Requested Tax Dollars-Additional Rural Levies	2,830,815	2,830,815	3,300,889
Tax Rate-Rural Additional	3.08482	3.00157	3.50000
Rural Total	9.65152	9.40308	9.65152
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	304	321	5.59
Rural Taxpayer	447	504	12.75
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	1,343	1,435	6.85
Rural Taxpayer	1,974	2,251	14.03

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at $150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

The urban actual proposed tax dollars to be levied for FY26 is $327,341 less than the FY25 actual tax dollars. The total proposed tax dollars to be levied for rural taxpayers is $142,733 more than FY25 actual tax dollars. This is due to moving Sheriff vehicle purchases to the rural basic fund.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024	
Taxes Levied on Property	1	7,596,727	3,759,192		0		11,355,919	11,213,186	10,603,146	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	1,235	2
Less: Credits to Taxpayers	3	311,581	146,360		0		457,941	441,615	401,371	3
Net Current Property Taxes	4	7,285,146	3,612,832		0		10,897,978	10,771,571	10,200,540	4
Delinquent Property Tax Revenue	5	0	0		0		0	0	746	5
Penalties, Interest & Costs on Taxes	6	27,000					27,000	27,000	51,628	6
Other County Taxes/TIF Tax Revenues	7	137,712	1,331,585	0	0	0	1,469,297	1,503,479	1,511,660	7
Intergovernmental	8	1,559,295	4,729,479	0	0	0	6,288,774	6,282,066	7,051,956	8
Licenses & Permits	9	72,171	22,000	0	0	0	94,171	70,521	98,184	9
Charges for Service	10	892,531	13,000	0	0	0	905,531	817,189	750,791	10
Use of Money & Property	11	578,848	13,326	0	0	0	592,174	590,686	843,936	11
Miscellaneous	12	256,072	183,350	0	0	0	439,422	452,089	585,300	12
Subtotal Revenues	13	10,808,775	9,905,572	0	0	0	20,714,347	20,514,601	21,094,741	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	956,216	2,874,000	45,000	0	0	3,875,216	3,731,351	2,971,102	15
Proceeds of Fixed Asset Sales	16	2,000	15,000	0	0	0	17,000	0	16,265	16
Total Revenues & Other Sources	17	11,766,991	12,794,572	45,000	0	0	24,606,563	24,245,952	24,082,108	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	4,398,158	1,051,554			0	5,449,712	5,182,196	4,458,089	18
Physical Health and Social Services	19	1,066,649	50,000			0	1,116,649	1,100,162	937,703	19
Mental Health, ID & DD	20	0	0			0	0	0	0	20
County Environment and Education	21	1,295,596	250,807			0	1,546,403	1,226,428	1,399,200	21
Roads & Transportation	22	701,424	7,900,000			0	8,601,424	8,233,776	7,621,669	22
Government Services to Residents	23	1,017,410	24,600			0	1,042,010	1,023,389	860,552	23
Administration	24	4,360,569	0			0	4,360,569	3,410,350	3,645,760	24
Nonprogram Current	25	3,800	0			0	3,800	16,493	58,267	25
Debt Service	26	0	0		0	0	0	0	0	26
Capital Projects	27	0	1,200,000	220,000		0	1,420,000	1,700,000	991,980	27
Subtotal Expenditures	28	12,843,606	10,476,961	220,000	0	0	23,540,567	21,892,794	19,973,220	28
Other Financing Uses:										
Operating Transfers Out	29	966,606	2,908,610	0	0	0	3,875,216	3,731,351	2,971,102	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	13,810,212	13,385,571	220,000	0	0	27,415,783	25,624,145	22,944,322	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,043,221	-590,999	-175,000	0	0	-2,809,220	-1,378,193	1,137,786	32
Beginning Fund Balance - July 1, 2025	33	8,002,642	5,832,789	267,513	0	0	14,102,944	15,481,137	14,343,351	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	1,020,901	5,241,790	92,513	0	0	6,355,204	0	11,336,917	36
Fund Balance - Committed	37	717,528	0	0	0	0	717,528	0	788,635	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	4,220,992	0	0	0	0	4,220,992	14,102,944	3,355,585	39
Total Ending Fund Balance - June 30,	40	5,959,421	5,241,790	92,513	0	0	11,293,724	14,102,944	15,481,137	40

Proposed tax rate per $1,000 valuation for County purposes: 6.15152 urban areas; 9.65152 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 53 County Name: JONES COUNTY Date Adopted: 4/22/2025

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

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	4.06863	5,284,304	1,298,791,946	2.48
	Limitation Percentage			
	0			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2026	4.06863	5,415,619	2.48	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.08482	2,874,384	931,783,371	2.68
	Limitation Percentage			
	0			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2026	3.95000	3,779,164	31.48	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION <u>WITHOUT</u> GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,331,067,006		1,309,437,439	
General Basic	2	5,415,619		4.06863		5,327,616
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	5,415,619				5,327,616
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,306,593		1.73289		2,269,111
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	1,363,024,566	0.00000	1,341,394,999	0
Voted Emergency Medical Services (Countywide)	10	465,873		0.35000		458,303
Other	11					0
Subtotal Countywide (A)	12	8,188,085		6.15152		8,055,030
B. All Rural Services Only Levies:	13		956,750,464		943,111,229	
Rural Services Basic	14	3,348,627		3.50000		3,300,889
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,348,627		3.50000		3,300,889
Subtotal Countywide/All Rural Services (A + B)	21	11,536,712		9.65152		11,355,919
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	11,536,712				11,355,919

Compensation Schedule for FY 2025/2026	
Elected Official	**Annual Salary**
Attorney	142,584
Auditor	89,215
Recorder	84,451
Treasurer	86,718
Sheriff	142,884
Supervisors	35,589
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	2
	Names of Official County Newspapers:
1	Anamosa Journal-Eureka
2	Monticello Express
3	
4	
5	
6	

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 or Budget Preparer) (Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification) (Date)

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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	
TAXED LEVIED ON PROPERTY	1	5,327,616	2,269,111			3,300,889	0		458,303		0		11,355,919	11,213,186	10,603,146	1
Less: Uncoll: Del. Taxes Levy Year	2												0		1,235	2
Less: Credits to Taxpayers	3	218,513	93,068			127,563			18,797				457,941	441,615	401,371	3
1000 Net Current Property Taxes	4	5,109,103	2,176,043			3,173,326	0		439,506		0		10,897,978	10,771,571	10,200,540	4
1010 Delinq. Property Tax Revenue	5												0	0	746	5
11XX Penalties, Int, & Costs on Taxes	6	27,000											27,000	27,000	51,628	6
OTHER COUNTY TAXES/TIF REVENUES																
12XX Other County Taxes	7	5,345	3,182			847			430				9,804	9,804	10,433	7
13XX Voter Approved Local Option Taxes	8	3,000				300,000		975,000					1,278,000	1,303,000	1,312,636	8
14XX Gambling Taxes	9												0	0	0	9
15XX TIF Tax Revenues	10												0	0	0	10
16XX Utility Tax Replacement Excise Taxes	11	88,003	37,482			47,738	0		7,570		0		180,793	189,975	187,637	11
17XX Taxes Collected for Other Governments	11B	700											700	700	954	11B
Subtotal	12	97,048	40,664	0		348,585	0	975,000	8,000	0	0	0	1,469,297	1,503,479	1,511,660	12
INTERGOVERNMENTAL REVENUE																
20XX State Shared Revenues	13	4,000						3,987,000					3,991,000	3,746,000	3,978,719	13
21XX State Replacements Against Levied Taxes	14	218,513	93,068			127,563			18,797				457,941	441,615	401,371	14
22XX Other State Tax Replacements	15	138,833	60,817			39,886			11,934				251,470	263,648	223,874	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	506,300											506,300	531,258	692,742	16
25XX Contributions from Other Intergovernmental Units	17	259,379	75,000					50,000					384,379	638,866	916,092	17
26XX, 27XX State Grants and Entitlements	18	203,385						482,000	12,299				697,684	660,679	801,642	18
28XX Federal Grants and Entitlements	19												0		37,516	19
29XX Payments in Lieu of Taxes	20												0		0	20
Subtotal (lines 13 - 20)	21	1,330,410	228,885	0	0	167,449	0	4,519,000	43,030	0	0	0	6,288,774	6,282,066	7,051,956	21
3XXX Licenses & Permits	22	72,171						22,000					94,171	70,521	98,184	22
4XXX, 5XXX Charges for Service	23	892,481	50			9,700			3,300				905,531	817,189	750,791	23
6XXX Use of Money & Property	24	557,748		21,100		2			13,324				592,174	590,686	843,936	24
8XXX Miscellaneous	25	246,022	1,050	9,000				95,000	88,350				439,422	452,089	585,300	25
Total Revenues	26	8,331,983	2,446,692	30,100	0	3,699,062	0	5,611,000	595,510	0	0	0	20,714,347	20,514,601	21,094,741	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
9000 From General Basic	27									45,000			45,000	45,000	268,000	27
9020 From Rural Services Basic	28							2,874,000					2,874,000	2,799,000	2,648,000	28
90xx From Other Budgetary Funds	29	956,216											956,216	887,351	55,102	29
Subtotal (lines 27- 29)	30	956,216	0	0	0	0	0	2,874,000	0	45,000	0	0	3,875,216	3,731,351	2,971,102	30
91XX Proceeds\Gen Long-Term Debt	31												0	0	0	31
92XX Proceeds\Gen Capital Asset Sales	32	2,000						15,000					17,000	0	16,265	32
Total Revenues and Other Sources	33	9,290,199	2,446,692	30,100	0	3,699,062	0	8,500,000	595,510	45,000	0	0	24,606,563	24,245,952	24,082,108	33
Beginning Fund Balance - July 1, NaN	34	5,163,837	1,442,640	1,396,165		506,104		4,403,658	923,027	267,513			14,102,944	15,481,137	14,343,351	34
Total Resources	35	14,454,036	3,889,332	1,426,265	0	4,205,166	0	12,903,658	1,518,537	312,513	0	0	38,709,507	39,727,089	38,425,459	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0		0		0	0	0	36

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	878,330	308,737			195,563			41,255		1,423,885	1,384,492	1,440,900	1
1010 - Investigations	2	13,315				248,236					261,551	188,053	177,639	2
1020 - Unified Law Enforcement	3										0		0	3
1030 - Contract Law Enforcement	4										0		0	4
1040 - Law Enforcement Communications	5										0		541,512	5
1050 - Adult Correctional Services	6	700,792	274,673	31,550		64,000					1,071,015	985,600	907,631	6
1060 - Administration	7	448,668	151,649			2,500					602,817	577,433	585,268	7
Subtotal	8	2,041,105	735,059	31,550	0	510,299	0	0	41,255	0	3,359,268	3,135,578	3,652,950	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	362,730	154,996	35,591							553,317	491,651	455,953	9
1110 - Medical Examiner	10	50,000									50,000	50,000	48,318	10
1120 - Child Support Recovery	11										0		0	11
Subtotal	12	412,730	154,996	35,591	0	0	0	0	0	0	603,317	541,651	504,271	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13								500,000		500,000	430,000	17,448	13
1210 - Emergency Management	14	835,527									835,527	919,049	141,160	14
1220 - Fire Protection & Rescue Services	15										0		0	15
1230 - E911 Service Board	16	2,000									2,000	2,000	2,508	16
Subtotal	17	837,527	0	0	0	0	0	0	500,000	0	1,337,527	1,351,049	161,116	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18										0		0	18
1410 - Research & Other Assistance	19		1,000								1,000	1,000	0	19
1420 - Bailiff Services	20		123,527								123,527	126,426	120,815	20
Subtotal	21	0	124,527	0	0	0	0	0	0	0	124,527	127,426	120,815	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22	500									500	500	0	22
1510 - (Reserved)	23													23
1520 - Detention Services	24										0		0	24
1530 - Court Costs	25										0		0	25
1540 - Service of Civil Papers	26		3,073								3,073	4,492	3,343	26
Subtotal	27	500	3,073	0	0	0	0	0	0	0	3,573	4,992	3,343	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28										0		0	28
1610 - Juvenile Representation Services	29		9,000								9,000	9,000	3,485	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		12,500								12,500	12,500	12,109	30
Subtotal	31	0	21,500	0	0	0	0	0	0	0	21,500	21,500	15,594	31
Total - Public Safety & Legal Services	32	3,291,862	1,039,155	67,141	0	510,299	0	0	541,255	0	5,449,712	5,182,196	4,458,089	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1	10,000									10,000	10,000	1,576	1
3010 - Communicable Disease Prevention & Control Services	2	35,279									35,279	56,279	57,796	2
3020 - Environmental Health	3	185,937	30,609								216,546	236,082	199,698	3
3040 - Health Administration	4	100,200	23,222								123,422	114,056	115,668	4
3050 - Support of Hospitals	5										0		0	5
Subtotal	6	331,416	53,831	0	0	0	0	0	0	0	385,247	416,417	374,738	6
SERVICES TO POOR PROGRAM														
3100 - Administration	7	28,639	4,758								33,397	35,057	30,460	7
3110 - General Welfare Services	8	19,600	5,000								24,600	31,600	25,269	8
3120 - Care in County Care Facility	9										0		0	9
Subtotal	10	48,239	9,758	0	0	0	0	0	0	0	57,997	66,657	55,729	10
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	58,161	18,786								76,947	73,076	69,545	11
3210 - General Services to Veterans	12	5,775									5,775	5,775	4,170	12
Subtotal	13	63,936	18,786	0	0	0	0	0	0	0	82,722	78,851	73,715	13
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14		41,000								41,000	41,000	66,945	14
3310 - Family Protective Services	15	42,967									42,967	42,357	55,154	15
3320 - Services for Disabled Children	16										0		0	16
Subtotal	17	42,967	41,000	0	0	0	0	0	0	0	83,967	83,357	122,099	17
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	398,921	37,695								436,616	394,280	305,553	18
3410 - Other Social Services	19										0		0	19
3420 - Social Services Business Operations	20										0		0	20
Subtotal	21	398,921	37,695	0	0	0	0	0	0	0	436,616	394,280	305,553	21
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22		20,100								20,100	10,600	5,869	22
3510 - Preventive Services	23										0		0	23
3520 - Opioid Litigation Settlement	24								50,000		50,000	50,000	0	24
Subtotal	25	0	20,100	0	0	0	0	0	50,000	0	70,100	60,600	5,869	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	885,479	181,170	0	0	0	0	0	50,000	0	1,116,649	1,100,162	937,703	26

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1					1,250					1,250	1,250	2,500	1
6010 - Weed Eradication	2										0		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	7,746	4
Subtotal	5	10,000	0	0	0	46,750	0	0	0	0	56,750	56,750	55,746	5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	153,643	43,752								197,395	190,188	186,818	6
6110 - Maintenance & Operations	7	756,991	73,313	5,000							835,304	521,200	697,935	7
6120 - Recreation & Environmental Educ.	8	83,741	36,020								119,761	114,267	124,296	8
Subtotal	9	994,375	153,085	5,000	0	0	0	0	0	0	1,152,460	825,655	1,009,049	9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10	1,000									1,000	1,000	1,680	10
6210 - Animal Bounties & State Apiarist Expenses	11	150									150	150	0	11
Subtotal	12	1,150	0	0	0	0	0	0	0	0	1,150	1,150	1,680	12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13	24,741				54,209					78,950	74,461	56,352	13
6310 - Housing Rehabilitation & Develop.	14	4,832									4,832	4,349	4,349	14
6320 - Community Economic Development	15	50,152				20,881					71,033	71,033	75,545	15
Subtotal	16	79,725	0	0	0	75,090	0	0	0	0	154,815	149,843	136,246	16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17					128,967					128,967	150,599	148,052	17
6410 - Historic Preservation	18	20,000									20,000	22,000	20,000	18
6420 - Fair & 4-H Clubs	19										0		0	19
6430 - Fairgrounds	20	23,661									23,661	11,831	23,661	20
6440 - Memorial Halls	21	8,600									8,600	8,600	4,766	21
6450 - Other Educational Services	22										0		0	22
Subtotal	23	52,261	0	0	0	128,967	0	0	0	0	181,228	193,030	196,479	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property	24										0		0	24
6510 - Buildings	25										0		0	25
6520 - Equipment	26										0		0	26
6530 - Public Facilities	27										0		0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	1,137,511	153,085	5,000	0	250,807	0	0	0	0	1,546,403	1,226,428	1,399,200	29

ROADS & TRANSPORTATION
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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration	1							575,000			575,000	575,000	524,337	1
7010 - Engineering	2							575,000			575,000	575,000	407,218	2
Subtotal	3	0	0	0	0	0	0	1,150,000	0	0	1,150,000	1,150,000	931,555	3
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts	4							105,000			105,000	150,000	73,583	4
7110 - Roads	5							3,300,000			3,300,000	3,200,000	3,123,096	5
7120 - Snow & Ice Control	6							460,000			460,000	450,000	379,616	6
7130 - Traffic Controls	7							235,000			235,000	300,000	200,791	7
7140 - Road Clearing	8							250,000			250,000	250,000	229,344	8
Subtotal	9	0	0	0	0	0	0	4,350,000	0	0	4,350,000	4,350,000	4,006,430	9
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment	10							500,000			500,000	200,000	422,518	10
7210 - Equipment Operations	11							1,550,000			1,550,000	1,550,000	1,342,973	11
7220 - Tools, Materials & Supplies	12							275,000			275,000	275,000	203,606	12
7230 - Real Estate & Buildings	13							75,000			75,000	75,000	84,398	13
Subtotal	14	0	0	0	0	0	0	2,400,000	0	0	2,400,000	2,100,000	2,053,495	14
MASS TRANSIT PROGRAM														
7300 - Air Transportation	15										0		0	15
7310 - Ground Transportation	16	590,752	110,672								701,424	633,776	630,189	16
Subtotal	17	590,752	110,672	0	0	0	0	0	0	0	701,424	633,776	630,189	17
Total - Roads & Transportation	18	590,752	110,672	0	0	0	0	7,900,000	0	0	8,601,424	8,233,776	7,621,669	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration	1		264,201								264,201	295,606	182,682	1
8010 - Local Elections	2		41,000								41,000	11,378	23,371	2
8020 - Township Officials	3					9,600					9,600	9,600	8,802	3
Subtotal	4	0	305,201	0	0	9,600	0	0	0	0	314,801	316,584	214,855	4
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations& Licensing	5	160,106	66,768								226,874	237,473	222,398	5
8101 - Driver Licenses Services	6	175,759	84,401								260,160	241,187	211,174	6
8110 - Recording of Public Documents	7	166,627	58,548						15,000		240,175	228,145	212,125	7
Subtotal	8	502,492	209,717	0	0	0	0	0	15,000	0	727,209	706,805	645,697	8
Total - Government Services to Residents	9	502,492	514,918	0	0	9,600	0	0	15,000	0	1,042,010	1,023,389	860,552	9

ADMINISTRATION
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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	226,890	144,351								371,241	353,670	336,598	1
9010 - Administrative Management Services	2	262,028	96,002								358,030	336,757	392,079	2
9020 - Treasury Management Services	3	181,044	72,697								253,741	241,765	227,128	3
9030 - Other Policy & Administration	4	126,035									126,035	122,650	113,024	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5			45,374							45,374	379,419	379,097	5
Subtotal	6	795,997	313,050	45,374	0	0	0	0	0	0	1,154,421	1,434,261	1,447,926	6
CENTRAL SERVICES PROGRAM														
9100 - General Services	7	2,115,168	49,881								2,165,049	920,232	987,325	7
9110 - Information Tech Services	8	453,353	37,153								490,506	548,848	690,630	8
9120 - GIS Systems	9	144,023	35,538								179,561	184,550	176,074	9
Subtotal	10	2,712,544	122,572	0	0	0	0	0	0	0	2,835,116	1,653,630	1,854,029	10
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	11		176,488								176,488	161,353	146,264	11
9210 - Safety of Workplace	12	10,000	172,544								182,544	149,174	179,911	12
9220 - Fidelity of Public Officers	13		2,000								2,000	1,932	1,797	13
9230 - Unemployment Compensation	14		10,000								10,000	10,000	15,833	14
Subtotal	15	10,000	361,032	0	0	0	0	0	0	0	371,032	322,459	343,805	15
Total - Administration	16	3,518,541	796,654	45,374	0	0	0	0	0	0	4,360,569	3,410,350	3,645,760	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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1	3,800											3,800	3,590	3,572	1
0020 - Interest on Short-Term Debt	2												0		0	2
0030 - Other Nonprogram Current	3												0	12,903	54,695	3
0040 - Other County Enterprises	4												0		0	4
Total - Nonprogram Current	5	3,800	0	0	0	0	0	0	0			0	3,800	16,493	58,267	5
LONG-TERM DEBT SERVICE																
0100 - Principal	6												0		0	6
0110 - Interest and Fiscal Charges	7												0		0	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0		0	0	0	0	0	8
CAPITAL PROJECTS																
0200 - Roadway Construction	9							1,200,000					1,200,000	1,600,000	979,270	9
0210 - Conservation Land Acquisition & Dev.	10												0		0	10
0220 - Other Capital Projects	11									220,000			220,000	100,000	12,710	11
Total Capital Projects	12	0	0	0	0	0	0	1,200,000	0	220,000		0	1,420,000	1,700,000	991,980	12
EXPENDITURES SUMMARY																
Total Public Safety and Legal Services	13	3,291,862	1,039,155	67,141	0	510,299	0	0	541,255			0	5,449,712	5,182,196	4,458,089	13
Total Physical Health and Social Services	14	885,479	181,170	0	0	0	0	0	50,000			0	1,116,649	1,100,162	937,703	14
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0	0			0	0	0	0	15
Total County Environment and Education	16	1,137,511	153,085	5,000	0	250,807	0	0	0			0	1,546,403	1,226,428	1,399,200	16
Total Roads & Transportation	17	590,752	110,672	0	0	0	0	7,900,000	0			0	8,601,424	8,233,776	7,621,669	17
Total Government Services to Residents	18	502,492	514,918	0	0	9,600	0	0	15,000			0	1,042,010	1,023,389	860,552	18
Total Administration	19	3,518,541	796,654	45,374	0	0	0	0	0			0	4,360,569	3,410,350	3,645,760	19
Total Nonprogram Current	20	3,800	0	0	0	0	0	0	0			0	3,800	16,493	58,267	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		0	0	0	0	0	21
Total Capital Projects	22	0	0	0	0	0	0	1,200,000	0	220,000		0	1,420,000	1,700,000	991,980	22
Total - All Expenditures	23	9,930,437	2,795,654	117,515	0	770,706	0	9,100,000	606,255	220,000	0	0	23,540,567	21,892,794	19,973,220	23
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
To General Supplemental	24												0		0	24
To Rural Services Supplemental	25												0		0	25
To Secondary Roads	26					2,874,000							2,874,000	2,799,000	2,856,000	26
To Other Budgetary Funds	27	45,000		921,606					34,610				1,001,216	932,351	115,102	27
Total Operating Transfers Out	28	45,000	0	921,606	0	2,874,000	0	0	34,610	0	0	0	3,875,216	3,731,351	2,971,102	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29												0		0	29
Increase (Decrease) In Reserves	30												0		0	30
Fund Balance - Nonspendable	31												0		0	31
Fund Balance - Restricted	32	20,901	928,678	71,322		560,460		3,803,658	877,672	92,513			6,355,204		11,336,917	32
Fund Balance - Committed	33	251,978	165,000	300,550									717,528		788,635	33
Fund Balance - Assigned	34												0		0	34
Fund Balance - Unassigned	35	4,205,720	0	15,272	0	0	0	0	0	0	0	0	4,220,992	14,102,944	3,355,585	35
Total Ending Fund Balance - June 30,	36	4,478,599	1,093,678	387,144	0	560,460	0	3,803,658	877,672	92,513	0	0	11,293,724	14,102,944	15,481,137	36
Total Requirements	37	14,454,036	3,889,332	1,426,265	0	4,205,166	0	12,903,658	1,518,537	312,513	0	0	38,709,507	39,727,089	38,425,459	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 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	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

Exceed General and Rural

**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

Comparison of the proposed general basic rate with the statutory maximum Rural 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:	
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	4.06863
General Basic Tax Dollars to be Generated in Excess of Maximum:	

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

**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

Comparison of the proposed general basic rate with the statutory maximum 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:
-