NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
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: 4/21/2026 Meeting Time: 09:00 AM Meeting Location: Board Room Jones County Courthouse 500 W Main St. 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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	11,967,651	11,309,517	11,205,256	3.35
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	664	
Less: Credits to Taxpayers	3	541,218	457,941	441,885	
Net Current Property Taxes	4	11,426,433	10,851,576	10,762,707	
Delinquent Property Tax Revenue	5	0	0	1,778	
Penalties, Interest & Costs on Taxes	6	29,500	29,500	60,324	
Other County Taxes/TIF Tax Revenues	7	1,474,995	1,467,796	1,529,603	-1.80
Intergovernmental	8	6,492,603	6,230,844	6,627,465	
Licenses & Permits	9	82,354	77,733	90,126	
Charges for Service	10	908,310	898,875	841,817	
Use of Money & Property	11	587,017	583,098	909,472	
Miscellaneous	12	387,962	565,124	480,164	
Subtotal Revenues	13	21,389,174	20,704,546	21,303,456	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,414,750	4,190,564	3,791,234	
Proceeds of Fixed Asset Sales	16	9,400	15,000	44,723	
Total Revenues & Other Sources	17	24,813,324	24,910,110	25,139,413	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	5,636,589	5,434,471	4,727,082	9.20
Physical Health and Social Services	19	1,158,689	1,043,157	860,855	16.02
County Environment and Education	21	1,636,947	1,411,991	1,146,061	19.51
Roads & Transportation	22	9,467,436	9,381,746	7,181,927	14.81
Government Services to Residents	23	1,115,028	1,248,534	939,322	8.95
Administration	24	3,212,358	4,795,815	3,257,634	-0.70
Nonprogram Current	25	33,800	33,690	16,486	43.19
Debt Service	26	0	0	0	
Capital Projects	27	670,000	1,528,000	1,022,760	-19.06
Subtotal Expenditures	28	22,930,847	24,877,404	19,152,127	
Other Financing Uses:					
Operating Transfers Out	29	3,414,750	4,190,564	3,791,234	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	26,345,597	29,067,968	22,943,361	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-1,532,273	-4,157,858	2,196,052	
Beginning Fund Balance - July 1,	33	13,519,324	17,677,182	15,481,130	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	7,173,713	8,285,819	11,027,333	
Fund Balance - Committed	37	553,269	484,406	1,735,960	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	4,260,069	4,749,099	4,913,889	
Total Ending Fund Balance - June 30,	40	11,987,051	13,519,324	17,677,182	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	8,409,480		
Rural Only Levies*:	3,558,171	Urban Areas:	6.20237
Special District Levies*:	0	Rural Areas:	9.90237
TIF Tax Revenues:	0	Any special district tax rates not included.	
Utility Replacement Excise Tax:	187,991		

Explanation of any significant items in the budget or additional virtual meeting information:
For questions about the budget proposal or virtual meeting options, please contact the Jones County Auditor's office at 319-462-2282.

COUNTY NAME: JONES COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	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: 3/24/2026 Meeting Time: 09:00 AM Meeting Location: Jones County Courthouse Community Room 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 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	1,309,437,439	1,353,914,589	1,353,914,589
Requested Tax Dollars-Countywide Rates Except Debt Service	8,055,030	8,055,030	8,409,480
Taxable Valuations-Debt Service	1,341,394,999	1,389,093,377	1,389,093,377
Requested Tax Dollars-Debt Service	0	0	0
Requested Tax Dollars-Countywide Rates	8,055,030	8,055,030	8,409,480
Tax Rate-Countywide	6.15152	5.94944	6.20237
Taxable Valuations-Rural Services	943,111,229	961,667,776	961,667,776
Requested Tax Dollars-Additional Rural Levies	3,300,889	3,300,889	3,558,171
Tax Rate-Rural Additional	3.50000	3.43246	3.70000
Rural Total	9.65152	9.38190	9.90237
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2026/2027**	**Percent Change**
Urban Taxpayer	292	304	4.11
Rural Taxpayer	458	485	5.90
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2025/2026**	**Budget Year Proposed Tax FY 2026/2027**	**Percent Change**
Urban Taxpayer	1,268	1,419	11.91
Rural Taxpayer	1,990	2,265	13.82

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:

Proposed Tax Notice

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025	
Taxes Levied on Property	1	7,935,619	4,032,032		0		11,967,651	11,309,517	11,205,256	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	664	2
Less: Credits to Taxpayers	3	363,059	178,159		0		541,218	457,941	441,885	3
Net Current Property Taxes	4	7,572,560	3,853,873		0		11,426,433	10,851,576	10,762,707	4
Delinquent Property Tax Revenue	5	0	0		0		0	0	1,778	5
Penalties, Interest & Costs on Taxes	6	29,500					29,500	29,500	60,324	6
Other County Taxes/TIF Tax Revenues	7	140,063	1,334,932	0	0	0	1,474,995	1,467,796	1,529,603	7
Intergovernmental	8	1,727,221	4,765,382	0	0	0	6,492,603	6,230,844	6,627,465	8
Licenses & Permits	9	62,354	20,000	0	0	0	82,354	77,733	90,126	9
Charges for Service	10	895,410	12,900	0	0	0	908,310	898,875	841,817	10
Use of Money & Property	11	586,265	752	0	0	0	587,017	583,098	909,472	11
Miscellaneous	12	229,962	158,000	0	0	0	387,962	565,124	480,164	12
Subtotal Revenues	13	11,243,335	10,145,839	0	0	0	21,389,174	20,704,546	21,303,456	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	434,750	2,930,000	50,000	0	0	3,414,750	4,190,564	3,791,234	15
Proceeds of Fixed Asset Sales	16	9,400	0	0	0	0	9,400	15,000	44,723	16
Total Revenues & Other Sources	17	11,687,485	13,075,839	50,000	0	0	24,813,324	24,910,110	25,139,413	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	4,259,995	1,376,594			0	5,636,589	5,434,471	4,727,082	18
Physical Health and Social Services	19	1,108,689	50,000			0	1,158,689	1,043,157	860,855	19
County Environment and Education	21	1,398,381	238,566			0	1,636,947	1,411,991	1,146,061	21
Roads & Transportation	22	722,436	8,745,000			0	9,467,436	9,381,746	7,181,927	22
Government Services to Residents	23	1,086,778	28,250			0	1,115,028	1,248,534	939,322	23
Administration	24	3,212,358	0			0	3,212,358	4,795,815	3,257,634	24
Nonprogram Current	25	33,800	0			0	33,800	33,690	16,486	25
Debt Service	26	0	0		0	0	0	0	0	26
Capital Projects	27	0	500,000	170,000		0	670,000	1,528,000	1,022,760	27
Subtotal Expenditures	28	11,822,437	10,938,410	170,000	0	0	22,930,847	24,877,404	19,152,127	28
Other Financing Uses:										
Operating Transfers Out	29	374,750	3,040,000	0	0	0	3,414,750	4,190,564	3,791,234	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	12,197,187	13,978,410	170,000	0	0	26,345,597	29,067,968	22,943,361	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-509,702	-902,571	-120,000	0	0	-1,532,273	-4,157,858	2,196,052	32
Beginning Fund Balance - July 1, 2026	33	6,538,145	6,771,666	209,513	0	0	13,519,324	17,677,182	15,481,130	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	1,214,902	5,869,298	89,513	0	0	7,173,713	8,285,819	11,027,333	36
Fund Balance - Committed	37	553,269	0	0	0	0	553,269	484,406	1,735,960	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	4,260,272	-203	0	0	0	4,260,069	4,749,099	4,913,889	39
Total Ending Fund Balance - June 30,	40	6,028,443	5,869,095	89,513	0	0	11,987,051	13,519,324	17,677,182	40

Proposed tax rate per $1,000 valuation for County purposes: 6.20237 urban areas; 9.90237 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2026 - June 30, 2027

County Number: 53 County Name: JONES COUNTY Date Adopted: 4/21/2026

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
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	4.06863	5,415,619	1,331,067,006	3.37
	Limitation Percentage			
	1			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2027	4.02835	5,542,933	2.35	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.50000	3,348,627	956,750,464	1.96
	Limitation Percentage			
	0			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2027	3.95000	3,853,169	15.07	

		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		1,375,980,929		1,353,914,589	
General Basic	2	5,542,933		4.02835		5,454,042
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	5,542,933				5,454,042
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,522,022		1.83289		2,481,577
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	0				0
Debt Service (from Form 703 col. I Countywide total)	9	0	1,411,159,717	0.00000	1,389,093,377	0
Voted Emergency Medical Services (Countywide)	10	481,390		0.34113		473,861
Other	11					0
Subtotal Countywide (A)	12	8,546,345		6.20237		8,409,480
B. All Rural Services Only Levies:	13		975,485,781		961,667,776	
Rural Services Basic	14	3,609,297		3.70000		3,558,171
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17	0		0.00000		0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,609,297		3.70000		3,558,171
Subtotal Countywide/All Rural Services (A + B)	21	12,155,642		9.90237		11,967,651
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	12,155,642				11,967,651

Compensation Schedule for FY 2026/2027	
Elected Official	**Annual Salary**
Attorney	147,574
Auditor	95,038
Recorder	89,738
Treasurer	90,684
Sheriff	147,885
Supervisors	37,870
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	2
	Names of Official County Newspapers:
1	Monticello Express
2	Anamosa Journal-Eureka
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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	
TAXED LEVIED ON PROPERTY	1	5,454,042	2,481,577		3,558,171	0		473,861		0		11,967,651	11,309,517	11,205,256	1
Less: Uncoll: Del. Taxes Levy Year	2											0		664	2
Less: Credits to Taxpayers	3	249,525	113,534		156,480			21,679				541,218	457,941	441,885	3
1000 Net Current Property Taxes	4	5,204,517	2,368,043		3,401,691	0		452,182		0		11,426,433	10,851,576	10,762,707	4
1010 Delinq. Property Tax Revenue	5											0		1,778	5
11XX Penalties, Int, & Costs on Taxes	6	29,500										29,500	29,500	60,324	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	5,345	3,182		847			430				9,804	9,804	10,865	7
13XX Voter Approved Local Option Taxes	8	1,500			300,000		975,000					1,276,500	1,276,500	1,329,788	8
14XX Gambling Taxes	9											0		0	9
15XX TIF Tax Revenues	10											0		0	10
16XX Utility Tax Replacement Excise Taxes	11	88,891	40,445		51,126	0		7,529		0		187,991	180,792	187,973	11
17XX Taxes Collected for Other Governments	11B	700										700	700	977	11B
Subtotal	12	96,436	43,627	0	351,973	0	975,000	7,959	0	0	0	1,474,995	1,467,796	1,529,603	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	4,000					4,013,000					4,017,000	3,991,000	4,069,444	13
21XX State Replacements Against Levied Taxes	14	249,525	113,534		156,480			21,679				541,218	504,344	441,885	14
22XX Other State Tax Replacements	15	89,831	40,514		28,257			11,465				170,067	198,810	222,495	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	553,500										553,500	548,500	685,669	16
25XX Contributions from Other Intergovernmental Units	17	307,251	47,000				40,000					394,251	345,373	528,198	17
26XX, 27XX State Grants and Entitlements	18	168,066					482,000	12,501				662,567	642,817	679,281	18
28XX Federal Grants and Entitlements	19	154,000										154,000	0	493	19
29XX Payments in Lieu of Taxes	20											0		0	20
Subtotal (lines 13 - 20)	21	1,526,173	201,048	0	184,737	0	4,535,000	45,645	0	0	0	6,492,603	6,230,844	6,627,465	21
3XXX Licenses & Permits	22	62,354					20,000					82,354	77,733	90,126	22
4XXX, 5XXX Charges for Service	23	895,410			9,600			3,300				908,310	898,875	841,817	23
6XXX Use of Money & Property	24	559,559		26,706	2			750				587,017	583,098	909,472	24
8XXX Miscellaneous	25	219,962	1,000	9,000			70,000	88,000				387,962	565,124	480,164	25
Total Revenues	26	8,593,911	2,613,718	35,706	3,948,003	0	5,600,000	597,836	0	0	0	21,389,174	20,704,546	21,303,456	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27		271,382						50,000			321,382	470,000	45,000	27
9020 From Rural Services Basic	28						2,930,000					2,930,000	2,874,000	2,799,000	28
90xx From Other Budgetary Funds	29	163,368										163,368	846,564	947,234	29
Subtotal (lines 27- 29)	30	163,368	271,382	0	0	0	2,930,000	0	50,000	0	0	3,414,750	4,190,564	3,791,234	30
91XX Proceeds\Gen Long-Term Debt	31											0			31
92XX Proceeds\Gen Capital Asset Sales	32	9,400										9,400	15,000	44,723	32
Total Revenues and Other Sources	33	8,766,679	2,885,100	35,706	3,948,003	0	8,530,000	597,836	50,000	0	0	24,813,324	24,910,110	25,139,413	33
Beginning Fund Balance - July 1, NaN	34	4,912,541	999,184	626,420	730,237		4,975,817	1,065,612	209,513			13,519,324	17,677,182	15,481,130	34
Total Resources	35	13,679,220	3,884,284	662,126	4,678,240	0	13,505,817	1,663,448	259,513	0	0	38,332,648	42,587,292	40,620,543	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	46,403	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	787,815	227,629		608,368			47,105		1,670,917	1,347,267	1,309,984	1
1010 - Investigations	2	13,315			171,121					184,436	209,574	218,069	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5									0		102	5
1050 - Adult Correctional Services	6	676,740	268,926	29,704						975,370	1,078,621	944,839	6
1060 - Administration	7	470,016	182,192							652,208	620,879	547,718	7
Subtotal	8	1,947,886	678,747	29,704	779,489	0	0	47,105	0	3,482,931	3,256,341	3,020,712	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	374,397	138,167	35,591						548,155	524,250	464,302	9
1110 - Medical Examiner	10	49,500								49,500	50,000	39,255	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	423,897	138,167	35,591	0	0	0	0	0	597,655	574,250	503,557	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13							550,000		550,000	550,000	151,020	13
1210 - Emergency Management	14	877,428								877,428	835,527	919,000	14
1220 - Fire Protection & Rescue Services	15									0		0	15
1230 - E911 Service Board	16	2,000								2,000	2,000	2,352	16
Subtotal	17	879,428	0	0	0	0	0	550,000	0	1,429,428	1,387,527	1,072,372	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		103,895							103,895	190,244	115,575	20
Subtotal	21	0	104,895	0	0	0	0	0	0	104,895	191,244	115,575	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		3,180							3,180	3,109	1,955	26
Subtotal	27	500	3,180	0	0	0	0	0	0	3,680	3,609	1,955	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0		0	28
1610 - Juvenile Representation Services	29		5,000							5,000	8,779	500	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		13,000							13,000	12,721	12,411	30
Subtotal	31	0	18,000	0	0	0	0	0	0	18,000	21,500	12,911	31
Total - Public Safety & Legal Services	32	3,251,711	942,989	65,295	779,489	0	0	597,105	0	5,636,589	5,434,471	4,727,082	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 2026/2027**	**Re-estimated 2025/2026**	**Actual 2024/2025**	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	10,000								10,000	10,000	1,798	1
3010 - Communicable Disease Prevention & Control Services	2	35,279								35,279	35,279	38,074	2
3020 - Environmental Health	3	191,877	35,090							226,967	215,830	222,635	3
3040 - Health Administration	4	103,638	12,926							116,564	119,096	90,514	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	340,794	48,016	0	0	0	0	0	0	388,810	380,205	353,021	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	15,838	2,494							18,332	19,745	31,974	7
3110 - General Welfare Services	8	23,600	5,000							28,600	28,600	31,737	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	39,438	7,494	0	0	0	0	0	0	46,932	48,345	63,711	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	53,325	34,556							87,881	107,709	70,086	11
3210 - General Services to Veterans	12	4,575								4,575	4,823	3,784	12
Subtotal	13	57,900	34,556	0	0	0	0	0	0	92,456	112,532	73,870	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14		41,000							41,000	41,000	24,674	14
3310 - Family Protective Services	15	41,857								41,857	42,967	42,357	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	41,857	41,000	0	0	0	0	0	0	82,857	83,967	67,031	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	451,399	40,235							491,634	362,108	286,267	18
3410 - Other Social Services	19									0			19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	451,399	40,235	0	0	0	0	0	0	491,634	362,108	286,267	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22		6,000							6,000	6,000	1,713	22
3510 - Preventive Services	23									0			23
3520 - Opioid Litigation Settlement	24							50,000		50,000	50,000	15,242	24
Subtotal	25	0	6,000	0	0	0	0	50,000	0	56,000	56,000	16,955	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	931,388	177,301	0	0	0	0	50,000	0	1,158,689	1,043,157	860,855	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1				1,250					1,250	1,250	1,250	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	56,750	46,750	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	163,927	48,695							212,622	202,757	189,346	6
6110 - Maintenance & Operations	7	828,486	80,005							908,491	697,822	463,629	7
6120 - Recreation & Environmental Educ.	8	87,162	40,337							127,499	121,852	111,238	8
Subtotal	9	1,079,575	169,037	0	0	0	0	0	0	1,248,612	1,022,431	764,213	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	1,000								1,000	1,000	1,095	10
6210 - Animal Bounties & State Apiarist Expenses	11	150								150	150	0	11
Subtotal	12	1,150	0	0	0	0	0	0	0	1,150	1,150	1,095	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	25,035			39,439					64,474	70,561	71,294	13
6310 - Housing Rehabilitation & Develop.	14	4,832								4,832	4,832	4,349	14
6320 - Community Economic Development	15	50,152			20,881					71,033	71,033	68,573	15
Subtotal	16	80,019	0	0	60,320	0	0	0	0	140,339	146,426	144,216	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				131,496					131,496	128,967	150,599	17
6410 - Historic Preservation	18	25,000								25,000	20,000	22,000	18
6420 - Fair & 4-H Clubs	19									0		0	19
6430 - Fairgrounds	20	25,000								25,000	23,661	11,831	20
6440 - Memorial Halls	21	8,600								8,600	12,606	5,357	21
6450 - Other Educational Services	22									0		0	22
Subtotal	23	58,600	0	0	131,496	0	0	0	0	190,096	185,234	189,787	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	1,229,344	169,037	0	238,566	0	0	0	0	1,636,947	1,411,991	1,146,061	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						635,000			635,000	575,000	497,357	1
7010 - Engineering	2						510,000			510,000	575,000	438,189	2
Subtotal	3	0	0	0	0	0	1,145,000	0	0	1,145,000	1,150,000	935,546	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						200,000			200,000	225,000	137,411	4
7110 - Roads	5						3,400,000			3,400,000	3,525,000	2,975,122	5
7120 - Snow & Ice Control	6						470,000			470,000	460,000	301,923	6
7130 - Traffic Controls	7						240,000			240,000	235,000	178,859	7
7140 - Road Clearing	8						290,000			290,000	250,000	286,527	8
Subtotal	9	0	0	0	0	0	4,600,000	0	0	4,600,000	4,695,000	3,879,842	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						190,000			190,000	935,000	267,055	10
7210 - Equipment Operations	11						1,550,000			1,550,000	1,550,000	1,304,847	11
7220 - Tools, Materials & Supplies	12						260,000			260,000	275,000	237,323	12
7230 - Real Estate & Buildings	13						1,000,000			1,000,000	75,000	33,085	13
Subtotal	14	0	0	0	0	0	3,000,000	0	0	3,000,000	2,835,000	1,842,310	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16	602,279	120,157							722,436	701,746	524,229	16
Subtotal	17	602,279	120,157	0	0	0	0	0	0	722,436	701,746	524,229	17
Total - Roads & Transportation	18	602,279	120,157	0	0	0	8,745,000	0	0	9,467,436	9,381,746	7,181,927	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 2026/2027**	**Re-estimated 2025/2026**	**Actual 2024/2025**	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		303,854							303,854	475,169	290,350	1
8010 - Local Elections	2		15,000							15,000	35,674	5,886	2
8020 - Township Officials	3				13,250					13,250	9,600	7,728	3
Subtotal	4	0	318,854	0	13,250	0	0	0	0	332,104	520,443	303,964	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	168,084	75,357							243,441	227,096	195,300	5
8101 - Driver Licenses Services	6	185,024	95,742							280,766	260,874	235,112	6
8110 - Recording of Public Documents	7	177,887	65,830					15,000		258,717	240,121	204,946	7
Subtotal	8	530,995	236,929	0	0	0	0	15,000	0	782,924	728,091	635,358	8
Total - Government Services to Residents	9	530,995	555,783	0	13,250	0	0	15,000	0	1,115,028	1,248,534	939,322	9

SERVICE AREA 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 2026/2027**	**Re-estimated 2025/2026**	**Actual 2024/2025**	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	238,650	164,960							403,610	372,796	346,788	1
9010 - Administrative Management Services	2	278,407	107,879							386,286	358,304	337,888	2
9020 - Treasury Management Services	3	190,208	81,556							271,764	253,963	237,442	3
9030 - Other Policy & Administration	4	129,650								129,650	126,035	119,789	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0	57,440	363,769	5
Subtotal	6	836,915	354,395	0	0	0	0	0	0	1,191,310	1,168,538	1,405,676	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	672,655	56,060							728,715	2,564,677	840,723	7
9110 - Information Tech Services	8	622,786	41,847							664,633	490,817	535,292	8
9120 - GIS Systems	9	148,984	39,716							188,700	179,872	171,086	9
Subtotal	10	1,444,425	137,623	0	0	0	0	0	0	1,582,048	3,235,366	1,547,101	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		205,000							205,000	189,409	152,086	11
9210 - Safety of Workplace	12	10,000	212,000							222,000	190,600	149,173	12
9220 - Fidelity of Public Officers	13		2,000							2,000	1,902	1,932	13
9230 - Unemployment Compensation	14		10,000							10,000	10,000	1,666	14
Subtotal	15	10,000	429,000	0	0	0	0	0	0	439,000	391,911	304,857	15
Total - Administration	16	2,291,340	921,018	0	0	0	0	0	0	3,212,358	4,795,815	3,257,634	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1	3,800										3,800	3,690	3,590	1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3	27,800	2,200									30,000	30,000	12,896	3
0040 - Other County Enterprises	4											0			4
Total - Nonprogram Current	5	31,600	2,200	0	0	0	0	0			0	33,800	33,690	16,486	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						500,000					500,000	1,200,000	1,022,760	9
0210 - Conservation Land Acquisition & Dev.	10											0			10
0220 - Other Capital Projects	11								170,000			170,000	328,000		11
Total Capital Projects	12	0	0	0	0	0	500,000	0	170,000		0	670,000	1,528,000	1,022,760	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	3,251,711	942,989	65,295	779,489	0	0	597,105			0	5,636,589	5,434,471	4,727,082	13
Total Physical Health and Social Services	14	931,388	177,301	0	0	0	0	50,000			0	1,158,689	1,043,157	860,855	14
Total County Environment and Education	16	1,229,344	169,037	0	238,566	0	0	0			0	1,636,947	1,411,991	1,146,061	16
Total Roads & Transportation	17	602,279	120,157	0	0	0	8,745,000	0			0	9,467,436	9,381,746	7,181,927	17
Total Government Services to Residents	18	530,995	555,783	0	13,250	0	0	15,000			0	1,115,028	1,248,534	939,322	18
Total Administration	19	2,291,340	921,018	0	0	0	0	0			0	3,212,358	4,795,815	3,257,634	19
Total Nonprogram Current	20	31,600	2,200	0	0	0	0	0			0	33,800	33,690	16,486	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	500,000	0	170,000		0	670,000	1,528,000	1,022,760	22
Total - All Expenditures	23	8,868,657	2,888,485	65,295	1,031,305	0	9,245,000	662,105	170,000	0	0	22,930,847	24,877,404	19,152,127	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24	271,382										271,382	300,000		24
To Rural Services Supplemental	25											0			25
To Secondary Roads	26				2,930,000							2,930,000	2,874,000	2,799,000	26
To Other Budgetary Funds	27	50,000		53,368				110,000				213,368	1,016,564	992,234	27
Total Operating Transfers Out	28	321,382	0	53,368	2,930,000	0	0	110,000	0	0	0	3,414,750	4,190,564	3,791,234	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	19,626	975,799	219,477	716,935		4,260,817	891,546	89,513			7,173,713	8,285,819	11,027,333	32
Fund Balance - Committed	33	209,283	20,000	323,986								553,269	484,406	1,735,960	33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	4,260,272	0	0	0	0	0	-203	0	0	0	4,260,069	4,749,099	4,913,889	35
Total Ending Fund Balance - June 30,	36	4,489,181	995,799	543,463	716,935	0	4,260,817	891,343	89,513	0	0	11,987,051	13,519,324	17,677,182	36
Total Requirements	37	13,679,220	3,884,284	662,126	4,678,240	0	13,505,817	1,663,448	259,513	0	0	38,332,648	42,587,292	40,620,543	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 2026/2027	Interest Due 2026/2027	Bond Registration Due 2026/2027	TOTAL OBLIGATION Due 2026/2027	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:	4.02835
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	4.02835
General Basic Tax Dollars to be Generated in Excess of Maximum:	0

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:	3.70000
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	-243,871.

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