

**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](http://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
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	11,967,660	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	11,426,442	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	1,475,189	1,467,796	1,529,603	-1.79
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	
<b>Subtotal Revenues</b>	13	21,389,377	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	
<b>Total Revenues &amp; Other Sources</b>	17	24,813,527	24,910,110	25,139,413	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
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
<b>Subtotal Expenditures</b>	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	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-1,532,070	-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	4,260,272	4,749,099	4,913,889	
Total Ending Fund Balance - June 30,	40	11,987,254	13,519,324	17,677,182	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	8,409,489	Urban Areas:		6.21124	
Rural Only Levies*:	3,558,171	Rural Areas:		9.91124	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	188,185				

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.

<b>COUNTY NAME: JONES COUNTY</b>	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2026 - June 30, 2027	<b>COUNTY NUMBER: 53</b>
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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	8,409,489
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	8,409,489
<b>Tax Rate-Countywide</b>	6.15152	5.94944	6.21124
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
<b>Tax Rate-Rural Additional</b>	3.50000	3.43246	3.70000
<b>Rural Total</b>	9.65152	9.38190	9.91124
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	<b>Current Year Certified Property Tax  FY 2025/2026</b>	<b>Budget Year Proposed Tax  FY 2026/2027</b>	<b>Percent  Change</b>
Urban Taxpayer	292	304	4.11
Rural Taxpayer	458	486	6.11
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	<b>Current Year Certified Property Tax  FY 2025/2026</b>	<b>Budget Year Proposed Tax  FY 2026/2027</b>	<b>Percent  Change</b>
Urban Taxpayer	1,268	1,421	12.07
Rural Taxpayer	1,990	2,268	13.97

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
1	Taxes Levied on Property	7,935,619	4,032,041		0		11,967,660	11,309,517	11,205,256
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	664
3	Less: Credits to Taxpayers	363,059	178,159		0		541,218	457,941	441,885
4	Net Current Property Taxes	7,572,560	3,853,882		0		11,426,442	10,851,576	10,762,707
5	Delinquent Property Tax Revenue	0	0		0		0	0	1,778
6	Penalties, Interest & Costs on Taxes	29,500					29,500	29,500	60,324
7	Other County Taxes/TIF Tax Revenues	140,063	1,335,126	0	0	0	1,475,189	1,467,796	1,529,603
8	Intergovernmental	1,727,221	4,765,382	0	0	0	6,492,603	6,230,844	6,627,465
9	Licenses & Permits	62,354	20,000	0	0	0	82,354	77,733	90,126
10	Charges for Service	895,410	12,900	0	0	0	908,310	898,875	841,817
11	Use of Money & Property	586,265	752	0	0	0	587,017	583,098	909,472
12	Miscellaneous	229,962	158,000	0	0	0	387,962	565,124	480,164
13	Subtotal Revenues	11,243,335	10,146,042	0	0	0	21,389,377	20,704,546	21,303,456
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
15	Operating Transfers In	434,750	2,930,000	50,000	0	0	3,414,750	4,190,564	3,791,234
16	Proceeds of Fixed Asset Sales	9,400	0	0	0	0	9,400	15,000	44,723
17	Total Revenues & Other Sources	11,687,485	13,076,042	50,000	0	0	24,813,527	24,910,110	25,139,413
	<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
	Operating:								
18	Public Safety and Legal Services	4,259,995	1,376,594			0	5,636,589	5,434,471	4,727,082
19	Physical Health and Social Services	1,108,689	50,000			0	1,158,689	1,043,157	860,855
21	County Environment and Education	1,398,381	238,566			0	1,636,947	1,411,991	1,146,061
22	Roads & Transportation	722,436	8,745,000			0	9,467,436	9,381,746	7,181,927
23	Government Services to Residents	1,086,778	28,250			0	1,115,028	1,248,534	939,322
24	Administration	3,212,358	0			0	3,212,358	4,795,815	3,257,634
25	Nonprogram Current	33,800	0			0	33,800	33,690	16,486
26	Debt Service	0	0			0	0	0	0
27	Capital Projects	0	500,000	170,000	0	0	670,000	1,528,000	1,022,760
28	Subtotal Expenditures	11,822,437	10,938,410	170,000	0	0	22,930,847	24,877,404	19,152,127
	Other Financing Uses:								
29	Operating Transfers Out	374,750	3,040,000	0	0	0	3,414,750	4,190,564	3,791,234
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	12,197,187	13,978,410	170,000	0	0	26,345,597	29,067,968	22,943,361
32	<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	-509,702	-902,368	-120,000	0	0	-1,532,070	-4,157,858	2,196,052
33	Beginning Fund Balance - July 1, 2026	6,538,145	6,771,666	209,513	0	0	13,519,324	17,677,182	15,481,130
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	1,214,902	5,869,298	89,513	0	0	7,173,713	8,285,819	11,027,333
37	Fund Balance - Committed	553,269	0	0	0	0	553,269	484,406	1,735,960
38	Fund Balance - Assigned	0	0	0	0	0	0	0	0
39	Fund Balance - Unassigned	4,260,272	0	0	0	0	4,260,272	4,749,099	4,913,889
40	Total Ending Fund Balance - June 30,	6,028,443	5,869,298	89,513	0	0	11,987,254	13,519,324	17,677,182

Proposed tax rate per \$1,000 valuation for County purposes: 6.21124 urban areas; 9.91124 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: (entered upon adoption)

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 %
<b>FY 2026 Budget Data</b>	4.06863	5,415,619	1,331,067,006	3.37
	<b>Limitation Percentage</b>			
	1			
	<b>GBFL Max Rate</b>	<b>GBFL Max Dollars</b>	<b>Revenue Growth %</b>	
<b>Max Allowed GBFL for FY 2027</b>	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 %
<b>FY 2026 Budget Data</b>	3.50000	3,348,627	956,750,464	1.96
	<b>Limitation Percentage</b>			
	0			
	<b>RBFL Max Rate</b>	<b>RBFL Max Dollars</b>	<b>Revenue Growth %</b>	
<b>Max Allowed RBFL for FY 2027</b>	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
<b>A. Countywide Levies:</b>	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	481,593		0.35000		473,870
Other	11					0
<b>Subtotal Countywide (A)</b>	12	8,546,548		6.21124		8,409,489
<b>B. All Rural Services Only Levies:</b>	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
<b>Subtotal All Rural Services Only (B)</b>	20	3,609,297		3.70000		3,558,171
Subtotal Countywide/All Rural Services (A + B)	21	12,155,845		9.91124		11,967,660
<b>C. Special District Levies:</b>						
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
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	12,155,845				11,967,660

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	147,574		
Auditor	95,038	1	Monticello Express
Recorder	89,739	2	Anamosa Journal-Eureka
Treasurer	90,684	3	
Sheriff	147,885	4	
Supervisors	37,870	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

[Redacted Signature]

(Board Chairperson)

[Redacted Signature]

(Date)

[Redacted Signature]

(County Auditor or Budget Preparer)

[Redacted Signature]

(Date)

**COUNTY AUDITOR'S CERTIFICATION**

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

[Redacted Signature]

(County Auditor Signature of Certification)

[Redacted Signature]

(Date)



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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025				
<b>LAW ENFORCEMENT PROGRAM</b>															
1000 - Uniformed Patrol Services	787,815	227,629		608,368			47,105		1,670,917	1,347,267	1,309,984	1			
1010 - Investigations	13,315			171,121					184,436	209,574	218,069	2			
1020 - Unified Law Enforcement									0	0		3			
1030 - Contract Law Enforcement									0	0		4			
1040 - Law Enforcement Communications									0	0	102	5			
1050 - Adult Correctional Services	676,740	268,926	29,704						975,370	1,078,621	944,839	6			
1060 - Administration	470,016	182,192							652,208	620,879	547,718	7			
Subtotal	1,947,886	678,747	29,704	779,489	0	0	47,105	0	3,482,931	3,256,341	3,020,712	8			
<b>LEGAL SERVICES PROGRAM</b>															
1100 - Criminal Prosecution	374,397	138,167	35,591						548,155	524,250	464,302	9			
1110 - Medical Examiner	49,500								49,500	50,000	39,255	10			
1120 - Child Support Recovery									0	0		11			
Subtotal	423,897	138,167	35,591	0	0	0	0	0	597,655	574,250	503,557	12			
<b>EMERGENCY SERVICES</b>															
1200 - Ambulance Services								550,000	550,000	550,000	151,020	13			
1210 - Emergency Management	877,428								877,428	835,527	919,000	14			
1220 - Fire Protection & Rescue Services									0	0	0	15			
1230 - E911 Service Board	2,000								2,000	2,000	2,352	16			
Subtotal	879,428	0	0	0	0	0	550,000	0	1,429,428	1,387,527	1,072,372	17			
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>															
1400 - Physical Operations									0	0	0	18			
1410 - Research & Other Assistance		1,000							1,000	1,000	0	19			
1420 - Bailiff Services		103,895							103,895	190,244	115,575	20			
Subtotal	0	104,895	0	0	0	0	0	0	104,895	191,244	115,575	21			
<b>COURT PROCEEDINGS PROGRAM</b>															
1500 - Juries & Witnesses	500								500	500	0	22			
1510 - (Reserved)												23			
1520 - Detention Services									0	0	0	24			
1530 - Court Costs									0	0	0	25			
1540 - Service of Civil Papers		3,180							3,180	3,109	1,955	26			
Subtotal	500	3,180	0	0	0	0	0	0	3,680	3,609	1,955	27			
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>															
1600 - Juvenile Victim Restitution									0	0	0	28			
1610 - Juvenile Representation Services		5,000							5,000	8,779	500	29			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		13,000							13,000	12,721	12,411	30			
Subtotal	0	18,000	0	0	0	0	597,105	0	18,000	21,500	12,911	31			
<b>Total - Public Safety &amp; Legal Services</b>	3,251,711	942,989	65,295	779,489	0	0	597,105	0	5,636,589	5,434,471	4,727,082	32			

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				
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>															
3000 - Personal & Family Health Services	10,000							10,000	10,000		1,798	1			
3010 - Communicable Disease Prevention & Control Services	35,279							35,279	35,279		38,074	2			
3020 - Environmental Health	191,877	35,090						226,967	215,830		222,635	3			
3040 - Health Administration	103,638	12,926						116,564	119,096		90,514	4			
3050 - Support of Hospitals								0	0			5			
Subtotal	340,794	48,016	0	0	0	0	0	388,810	380,205		353,021	6			
<b>SERVICES TO POOR PROGRAM</b>															
3100 - Administration	15,838	2,494						18,332	19,745		31,974	7			
3110 - General Welfare Services	23,600	5,000						28,600	28,600		31,737	8			
3120 - Care in County Care Facility								0	0			9			
Subtotal	39,438	7,494	0	0	0	0	0	46,932	48,345		63,711	10			
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>															
3200 - Administration	53,325	34,556						87,881	107,709		70,086	11			
3210 - General Services to Veterans	4,575							4,575	4,823		3,784	12			
Subtotal	57,900	34,556	0	0	0	0	0	92,456	112,532		73,870	13			
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>															
3300 - Youth Guidance		41,000						41,000	41,000		24,674	14			
3310 - Family Protective Services	41,857							41,857	42,967		42,357	15			
3320 - Services for Disabled Children								0	0		16	16			
Subtotal	41,857	41,000	0	0	0	0	0	82,857	83,967		67,031	17			
<b>SERVICES TO OTHER ADULTS PROGRAM</b>															
3400 - Services to the Elderly	451,399	40,235						491,634	362,108		286,267	18			
3410 - Other Social Services								0	0		19	19			
3420 - Social Services Business Operations								0	0		20	20			
Subtotal	451,399	40,235	0	0	0	0	0	491,634	362,108		286,267	21			
<b>CHEMICAL DEPENDENCY PROGRAM</b>															
3500 - Treatment Services		6,000						6,000	6,000		1,713	22			
3510 - Preventive Services								0	0		23	23			
3520 - Opioid Litigation Settlement								50,000	50,000		15,242	24			
Subtotal	0	6,000	0	0	0	0	0	56,000	56,000		16,955	25			
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	<b>931,388</b>	<b>177,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,158,689</b>	<b>1,043,157</b>		<b>860,855</b>	<b>26</b>			

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		
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
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		46,750					10,000	10,000		4	
Subtotal	5	10,000	0	0	0	0	0	0	56,750	56,750	46,750	5	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
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	1,248,612	1,022,431	764,213	9	
<b>ANIMAL CONTROL PROGRAM</b>													
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	1,150	1,150	1,095	12	
<b>COUNTY DEVELOPMENT PROGRAM</b>													
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	60,320	0	0	0	0	140,339	146,426	144,216	16	
<b>EDUCATIONAL SERVICES PROGRAM</b>													
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	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	0	22	
Subtotal	23	58,600	0	131,496	0	0	0	0	190,096	185,234	189,787	23	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
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	28	
<b>Total - County Environment and Education</b>	29	1,229,344	169,037	0	238,566	0	0	0	1,636,947	1,411,991	1,146,061	29	

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			
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>														
7000 - Administration						635,000			635,000	575,000	497,357	1		
7010 - Engineering						510,000			510,000	575,000	438,189	2		
Subtotal	0	0	0	0	0	1,145,000	0	0	1,145,000	1,150,000	935,546	3		
<b>ROADWAY MAINTENANCE PROGRAM</b>														
7100 - Bridges & Culverts						200,000			200,000	225,000	137,411	4		
7110 - Roads						3,400,000			3,400,000	3,525,000	2,975,122	5		
7120 - Snow & Ice Control						470,000			470,000	460,000	301,923	6		
7130 - Traffic Controls						240,000			240,000	235,000	178,859	7		
7140 - Road Clearing						290,000			290,000	250,000	286,527	8		
Subtotal	0	0	0	0	0	4,600,000	0	0	4,600,000	4,695,000	3,879,842	9		
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>														
7200 - New Equipment						190,000			190,000	935,000	267,055	10		
7210 - Equipment Operations						1,550,000			1,550,000	1,550,000	1,304,847	11		
7220 - Tools, Materials & Supplies						260,000			260,000	275,000	237,323	12		
7230 - Real Estate & Buildings						1,000,000			1,000,000	75,000	33,085	13		
Subtotal	0	0	0	0	0	3,000,000	0	0	3,000,000	2,835,000	1,842,310	14		
<b>MASS TRANSIT PROGRAM</b>														
7300 - Air Transportation										0		15		
7310 - Ground Transportation	602,279	120,157								722,436	524,229	16		
Subtotal	602,279	120,157	0	0	0	0	0	0	722,436	701,746	524,229	17		
<b>Total - Roads &amp; Transportation</b>	<b>602,279</b>	<b>120,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,745,000</b>	<b>0</b>	<b>0</b>	<b>9,467,436</b>	<b>9,381,746</b>	<b>7,181,927</b>	<b>18</b>		

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				
<b>REPRESENTATION SERVICES PROGRAM</b>															
8000 - Elections Administration		303,854							303,854	475,169	290,350	1			
8010 - Local Elections		15,000							15,000	35,674	5,886	2			
8020 - Township Officials				13,250					13,250	9,600	7,728	3			
Subtotal	0	318,854	0	13,250	0	0	0	0	332,104	520,443	303,964	4			
<b>STATE ADMINISTRATIVE SERVICES</b>															
8100 - Motor Vehicle Registrations & Licensing	168,084	75,357							243,441	227,096	195,300	5			
8101 - Driver Licenses Services	185,024	95,742							280,766	260,874	235,112	6			
8110 - Recording of Public Documents	177,887	65,830					15,000		258,717	240,121	204,946	7			
Subtotal	530,995	236,929	0	0	0	0	15,000	0	782,924	728,091	635,358	8			
<b>Total - Government Services to Residents</b>	530,995	555,783	0	13,250	0	0	15,000	0	1,115,028	1,248,534	939,322	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				
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>															
9000 - General County Management	238,650	164,960							403,610	372,796	346,788	1			
9010 - Administrative Management Services	278,407	107,879							386,286	358,304	337,888	2			
9020 - Treasury Management Services	190,208	81,556							271,764	253,963	237,442	3			
9030 - Other Policy & Administration	129,650								129,650	126,035	119,789	4			
9040 - Reimbursable Administrative Service Organization Direct Expenses									0	57,440	363,769	5			
Subtotal	836,915	354,395	0	0	0	0	0	0	1,191,310	1,168,538	1,405,676	6			
<b>CENTRAL SERVICES PROGRAM</b>															
9100 - General Services	672,655	56,060							728,715	2,564,677	840,723	7			
9110 - Information Tech Services	622,786	41,847							664,633	490,817	535,292	8			
9120 - GIS Systems	148,984	39,716							188,700	179,872	171,086	9			
Subtotal	1,444,425	137,623	0	0	0	0	0	0	1,582,048	3,235,366	1,547,101	10			
<b>RISK MANAGEMENT SERVICES PROGRAM</b>															
9200 - Tort Liability		205,000							205,000	189,409	152,086	11			
9210 - Safety of Workplace	10,000	212,000							222,000	190,600	149,173	12			
9220 - Fidelity of Public Officers		2,000							2,000	1,902	1,932	13			
9230 - Unemployment Compensation		10,000							10,000	10,000	1,666	14			
Subtotal	10,000	429,000	0	0	0	0	0	0	439,000	391,911	304,857	15			
<b>Total - Administration</b>	2,291,340	921,018	0	0	0	0	0	0	3,212,358	4,795,815	3,257,634	16			

**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		
<b>NONPROGRAM CURRENT EXPENDITURES</b>															
0010 - County Farm Operations	3,800										3,800	3,690	3,590		
0020 - Interest on Short-Term Debt											0		2		
0030 - Other Nonprogram Current	27,800	2,200									30,000	30,000	12,896		
0040 - Other County Enterprises											0		3		
Total - Nonprogram Current	31,600	2,200	0	0	0	0	0	0	0	0	33,800	33,690	16,486		
<b>LONG-TERM DEBT SERVICE</b>													4		
0100 - Principal											0		5		
0110 - Interest and Fiscal Charges											0		6		
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	7		
<b>CAPITAL PROJECTS</b>													8		
0200 - Roadway Construction						500,000					500,000	1,200,000	1,022,760		
0210 - Conservation Land Acquisition & Dev.											0		10		
0220 - Other Capital Projects							170,000				170,000	328,000	11		
Total Capital Projects	0	0	0	0	0	500,000	170,000	0	0	0	670,000	1,528,000	1,022,760		
<b>EXPENDITURES SUMMARY</b>													12		
Total Public Safety and Legal Services	3,251,711	942,989	65,295	779,489	0	0	597,105				5,636,589	5,434,471	4,727,082		
Total Physical Health and Social Services	931,388	177,301	0	0	0	0	50,000				1,158,689	1,043,157	860,855		
Total County Environment and Education	1,229,344	169,037	0	238,566	0	0	0				1,636,947	1,411,991	1,146,061		
Total Roads & Transportation	602,279	120,157	0	0	0	8,745,000	0				9,467,436	9,381,746	7,181,927		
Total Government Services to Residents	530,995	555,783	0	13,250	0	0	15,000				1,115,028	1,248,534	939,322		
Total Administration	2,291,340	921,018	0	0	0	0	0				3,212,358	4,795,815	3,257,634		
Total Nonprogram Current	31,600	2,200	0	0	0	0	0				33,800	33,690	16,486		
Total Long-Term Debt Service	0	0	0	0	0	0	0				0	0	21		
Total Capital Projects	0	0	0	0	0	500,000	170,000	0	0	0	670,000	1,528,000	1,022,760		
Total - All Expenditures	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		
<b>OTHER BUDGETARY FINANCING USES</b>													22		
<b>OPERATING TRANSFERS OUT</b>													23		
To General Supplemental	271,382										271,382	300,000	24		
To Rural Services Supplemental											0		25		
To Secondary Roads				2,930,000							2,930,000	2,874,000	2,799,000		
To Other Budgetary Funds	50,000			53,368			110,000				213,368	1,016,564	992,234		
Total Operating Transfers Out	321,382	0	53,368	2,930,000	0	110,000	0	0	0	0	3,414,750	4,190,564	3,791,234		
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>													28		
Increase (Decrease) In Reserves											0		29		
Fund Balance - Nonspendable											0		30		
Fund Balance - Restricted	19,626	975,799	219,477	716,935			891,546	89,513			7,173,713	8,285,819	11,027,333		
Fund Balance - Committed	209,283	20,000	323,986								553,269	484,406	1,735,960		
Fund Balance - Assigned											0		34		
Fund Balance - Unassigned	4,260,272	0	0	0	0	0	0	0	0	0	4,260,272	4,749,099	4,913,889		
Total Ending Fund Balance - June 30,	4,489,181	995,799	543,463	716,935	0	4,260,817	891,546	89,513	0	0	11,987,254	13,519,324	17,677,182		
<b>Total Requirements</b>	13,679,220	3,884,284	662,126	4,678,240	0	13,505,817	1,663,651	259,513	0	0	38,332,851	42,587,292	40,620,543		

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
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			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
	22							0
	23							0
	24							0
	25							0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>						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:

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