

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: JASPER COUNTY County Number: 50

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

Meeting Date: 4/25/2023 Meeting Time: 09:30 AM Meeting Location: Jasper County Board of Supervisors Room Jasper County Courthouse Newton, IA 50208

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)

County Telephone Number
(641) 792-7016

<https://www.jasperia.org>

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	17,040,783	16,488,803	16,504,441	1.61
Less: Uncollected Delinquent Taxes - Levy Year	2	172,000	170,000	213,836	
Less: Credits to Taxpayers	3	500,000	500,000	651,527	
Net Current Property Taxes	4	16,368,783	15,818,803	15,639,078	
Delinquent Property Tax Revenue	5	200	880	1,325	
Penalties, Interest & Costs on Taxes	6	10,000	40,000	80,342	
Other County Taxes/TIF Tax Revenues	7	1,803,733	2,443,880	2,859,761	-20.58
Intergovernmental	8	7,674,694	11,010,772	12,780,783	
Licenses & Permits	9	168,500	160,000	265,401	
Charges for Service	10	1,512,992	1,431,777	1,454,685	
Use of Money & Property	11	588,874	175,227	291,451	
Miscellaneous	12	982,694	782,194	671,321	
Subtotal Revenues	13	29,110,470	31,863,533	34,044,147	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	6,155,000	2,559,344	8,313,335	
Proceeds of Fixed Asset Sales	16	0	1,500,000	0	
Total Revenues & Other Sources	17	35,265,470	35,922,877	42,357,482	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	9,685,982	9,257,791	8,196,278	8.71
Physical Health and Social Services	19	2,038,899	2,004,654	1,958,434	2.03
Mental Health, ID & DD	20	0	0	860,994	
County Environment and Education	21	1,923,358	1,739,905	1,703,523	6.26
Roads & Transportation	22	10,169,083	12,364,981	7,686,195	15.02
Government Services to Residents	23	1,888,421	1,883,252	1,452,200	14.03
Administration	24	5,007,644	9,138,242	3,443,986	20.58
Nonprogram Current	25	335,900	35,770	75,001	111.63
Debt Service	26	1,446,098	1,418,953	1,483,021	-1.25
Capital Projects	27	1,564,000	2,481,824	6,329,182	-50.29
Subtotal Expenditures	28	34,059,385	40,325,372	33,188,814	
Other Financing Uses:					
Operating Transfers Out	29	6,155,000	2,559,344	8,313,335	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	40,214,385	42,884,716	41,502,149	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-4,948,915	-6,961,839	855,333	
Beginning Fund Balance - July 1,	33	19,061,322	26,023,161	25,167,828	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	11,315,103	19,061,322	26,023,161	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,797,304	0	0	
Total Ending Fund Balance - June 30,	40	14,112,407	19,061,322	26,023,161	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	13,423,366	Urban Areas:		6.58326	
Rural Only Levies*:	3,617,417	Rural Areas:		9.65430	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	451,835				
Utility Replacement Excise Tax:	345,898				

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

ARPA Funds, Capital Projects, Secondary Roads, Emergency Services

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

County Name: JASPER COUNTY County Number: 50

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

Meeting Date: 2/28/2023 Meeting Time: 09:30 AM Meeting Location: Board of Supervisors Room, Jasper County Courthouse
Contact Person: Teresa Arrowood Contact Phone Number: (641) 792-7016

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

County Website (if available)
<https://www.jasperia.org>

County Telephone Number
 (641) 792-7016

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	1,934,691,282	2,068,115,090	2,068,115,090	
Requested Tax Dollars-General Basic	2	8,603,011		9,380,269	
Requested Tax Dollars-General Supplemental	3	4,230,682		4,612,917	
Requested Tax Dollars-General Services Total	4	12,833,693	12,833,693	13,993,186	9.03
Estimated Tax Rate-General Services	5	6.63346	6.20550	6.76615	
Taxable Valuations-Rural Services	6	1,135,095,164	1,204,805,112	1,204,805,112	
Requested Tax Dollars-Rural Basic	7	3,090,000		4,273,191	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	3,090,000	3,090,000	4,273,191	38.29
Estimated Tax Rate-Rural Services	10	2.72224	2.56473	3.54679	

Explanation of increases in the budget:

Secondary roads, Capital Projects, Insurance

If applicable, the above notice is also available online at:

<https://www.jasperia.org>

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

BUDGET SUMMARY		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022
	REVENUES & OTHER FINANCING SOURCES								
1	Taxes Levied on Property	12,117,036	3,617,417		1,306,330		17,040,783	16,488,803	16,504,441
2	Less: Uncollected Delinquent Taxes - Levy Year	150,000	12,000		10,000		172,000	170,000	213,836
3	Less: Credits to Taxpayers	380,000	100,000		20,000		500,000	500,000	651,527
4	Net Current Property Taxes	11,587,036	3,505,417		1,276,330		16,368,783	15,818,803	15,639,078
5	Delinquent Property Tax Revenue	200	0		0		200	880	1,325
6	Penalties, Interest & Costs on Taxes	10,000					10,000	40,000	80,342
7	Other County Taxes/TIF Tax Revenues	243,964	1,555,418	0	24,351	0	1,803,733	2,443,880	2,859,761
8	Intergovernmental	1,534,030	6,132,664	0	8,000	0	7,674,694	11,010,772	12,780,783
9	Licenses & Permits	26,000	142,500	0	0	0	168,500	160,000	265,401
10	Charges for Service	1,185,992	327,000	0	0	0	1,512,992	1,431,777	1,454,685
11	Use of Money & Property	566,869	22,005	0	0	0	588,874	175,227	291,451
12	Miscellaneous	705,694	277,000	0	0	0	982,694	782,194	671,321
13	Subtotal Revenues	15,859,785	11,942,004	0	1,308,681	0	29,110,470	31,863,533	34,044,147
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
15	Operating Transfers In	1,000,000	4,455,000	700,000	0	0	6,155,000	2,559,344	8,313,335
16	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	1,500,000	0
17	Total Revenues & Other Sources	16,859,785	16,397,004	700,000	1,308,681	0	35,265,470	35,922,877	42,357,482
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
18	Public Safety and Legal Services	8,766,082	919,900			0	9,685,982	9,257,791	8,196,278
19	Physical Health and Social Services	1,999,899	37,000			2,000	2,038,899	2,004,654	1,958,434
20	Mental Health, ID & DD	0	0			0	0	0	860,994
21	County Environment and Education	1,429,968	493,390			0	1,923,358	1,739,905	1,703,523
22	Roads & Transportation	0	10,169,083			0	10,169,083	12,364,981	7,686,195
23	Government Services to Residents	1,878,421	10,000			0	1,888,421	1,883,252	1,452,200
24	Administration	4,870,144	137,500			0	5,007,644	9,138,242	3,443,986
25	Nonprogram Current	335,900	0			0	335,900	35,770	75,001
26	Debt Service	0	0		1,446,098	0	1,446,098	1,418,953	1,483,021
27	Capital Projects	0	964,000	600,000		0	1,564,000	2,481,824	6,329,182
28	Subtotal Expenditures	19,280,414	12,730,873	600,000	1,446,098	2,000	34,059,385	40,325,372	33,188,814
	Other Financing Uses:								
29	Operating Transfers Out	785,000	5,370,000	0	0	0	6,155,000	2,559,344	8,313,335
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	20,065,414	18,100,873	600,000	1,446,098	2,000	40,214,385	42,884,716	41,502,149
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-3,205,629	-1,703,869	100,000	-137,417	-2,000	-4,948,915	-6,961,839	855,333
33	Beginning Fund Balance - July 1, 2023	9,111,069	8,100,739	1,182,630	650,465	16,419	19,061,322	26,023,161	25,167,828
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	3,108,136	6,396,870	1,282,630	513,048	14,419	11,315,103	19,061,322	26,023,161
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	0	0	0	0	0	0	0	0
39	Fund Balance - Unassigned	2,797,304	0	0	0	0	2,797,304	0	0
40	Total Ending Fund Balance - June 30,	5,905,440	6,396,870	1,282,630	513,048	14,419	14,112,407	19,061,322	26,023,161

Proposed tax rate per \$1,000 valuation for County purposes: 6.58326 urban areas; 9.6543 rural areas; Any special district rates excluded.

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

County Number: 50 County Name: JASPER COUNTY Date Adopted: 4/25/2023

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
 GAAP

		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		2,068,115,090		2,028,115,515	
General Basic	2	8,604,000		4.16031		8,437,589
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00097		1,967
= Total for General Basic	4	8,606,000				8,439,556
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	3,750,000		1.81325		3,677,480
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	18,689				18,334
Debt Service (from Form 703 col. I Countywide total)	9	1,330,681	2,185,992,591	0.60873	2,145,993,016	1,306,330
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	13,686,681		6.58326		13,423,366
B. All Rural Services Only Levies:	13		1,204,805,112		1,177,912,775	
Rural Services Basic	14	3,700,000		3.07104		3,617,417
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,700,000		3.07104		3,617,417
Subtotal Countywide/All Rural Services (A + B)	21	17,386,681		9.65430		17,040,783
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	17,386,681				17,040,783

Compensation Schedule for FY 2023/2024		Number of Official County Newspapers		Names of Official County Newspapers:	
Elected Official	Annual Salary		3		
Attorney	139,255				
Auditor	87,796	1		Newton Daily News	
Recorder	87,796	2		Jasper County Tribune	
Treasurer	87,796	3		Hometown Press	
Sheriff	139,169	4			
Supervisors	42,020	5			
Supervisor Vice Chair, if different	0	6			
Supervisor Chair, if different	0				

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

(Board Chairperson) (Date) (County Auditor) (Date)

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

(County Auditor Signature of Certification) (Date)

TOWNSHIP EMERGENCY SERVICES LEVIES	TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		7			0		0
		8			0		0
		9			0		0
		10			0		0
		11			0		0
		12			0		0
		13			0		0
		14			0		0
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0	0	0	0

REVENUES DETAIL
 County Name: JASPER COUNTY
 County No: 50

	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 2023/2024	Re-Est 2022/2023	Actual 2021/2022		
TAXED LEVIED ON PROPERTY															
1 Less: Uncoll: Del. Taxes Levy Year	8,439,556	3,677,480		3,617,417	0		0	1,306,330			17,040,783	16,488,803	16,504,441		
2 Less: Credits to Taxpayers	110,000	40,000		12,000				10,000			172,000	170,000	213,836		
3 1000 Net Current Property Taxes	280,000	100,000		100,000			0	20,000			500,000	500,000	651,527		
4 1010 Delinq. Property Tax Revenue	8,049,556	3,537,480		3,505,417			0	1,276,330			16,368,783	15,818,803	15,639,078		
5 11XX Penalties, Int. & Costs on Taxes	100	100									200	880	1,325		
6 OTHER COUNTY TAXES/TIF REVENUES	10,000									10,000	40,000	80,342	80,342		
7 12XX Other County Taxes	4,000	1,000		1,000						6,000	26,700	14,451	14,451		
8 13XX Voter Approved Local Option Taxes							1,000,000			1,000,000	1,600,000	2,042,455	2,042,455		
9 14XX Gambling Taxes										0	0	0	0		
10 15XX TIF Tax Revenues							451,835			451,835	454,935	443,436	443,436		
11 16XX Utility Tax Replacement Excise Taxes	166,444	72,520		82,583	0		0	24,351		345,898	362,245	359,419	359,419		
11B 17XX Taxes Collected for Other Governments										0	0	0	0		
12 Subtotal	170,444	73,520	0	83,583	0	0	1,451,835	24,351	0	1,803,733	2,443,880	2,859,761	2,859,761		
INTERGOVERNMENTAL REVENUE															
13 20XX State Shared Revenues										5,338,183	5,159,457	6,348,278	6,348,278		
14 21XX State Replacements Against Levied Taxes	180,200	100,300		50,000				6,000		336,500	8,000	651,527	651,527		
15 22XX Other State Tax Replacements	51,000	51,000		12,300				2,000		116,300	8,000	361,859	361,859		
16 23XX, 24XX State/Federal Pass-Thru Revenues	256,650						3,000			259,650	3,661,375	4,254,785	4,254,785		
17 25XX Contributions from Other Intergovernmental Units	608,100	31,380		14,200						688,680	595,980	678,239	678,239		
18 26XX, 27XX State Grants and Entitlements	20,000									697,881	1,363,460	229,485	229,485		
19 28XX Federal Grants and Entitlements	235,400									237,500	222,500	242,979	242,979		
20 29XX Payments in Lieu of Taxes										0	0	13,631	13,631		
21 Subtotal (lines 13 - 20)	1,351,350	182,680	0	76,500	0	6,025,064	31,100	8,000	0	7,674,694	11,010,772	12,780,783	12,780,783		
22 3XXX Licenses & Permits	26,000			100,000						168,500	160,000	265,401	265,401		
23 4XXX, 5XXX Charges for Service	1,103,992	81,000	1,000	4,000						1,512,992	1,431,777	1,454,685	1,454,685		
24 6XXX Use of Money & Property	566,869									588,874	175,227	291,451	291,451		
25 8XXX Miscellaneous	704,694		1,000	1,500						982,694	782,194	671,321	671,321		
26 Total Revenues	11,983,005	3,874,780	2,000	3,771,000	0	6,220,564	1,950,440	1,308,681	0	29,110,470	31,863,533	34,044,147	34,044,147		
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
27 9000 From General Basic										357,000	355,976	3,152,404	3,152,404		
28 9020 From Rural Services Basic										3,670,000	1,160,914	2,741,578	2,741,578		
29 90xx From Other Budgetary Funds	1,000,000									2,128,000	1,042,454	2,419,353	2,419,353		
30 Subtotal (lines 27- 29)	1,000,000	0	0	0	0	4,027,000	428,000	0	0	6,155,000	2,559,344	8,313,335	8,313,335		
31 91XX Proceeds/Gen Long-Term Debt										0	0	0	0		
32 92XX Proceeds/Gen Capital Asset Sales										0	1,500,000	0	0		
33 Total Revenues and Other Sources	12,983,005	3,874,780	2,000	3,771,000	0	10,247,564	2,378,440	1,308,681	0	35,265,470	35,922,877	42,357,482	42,357,482		
34 Beginning Fund Balance - July 1, NaN	3,181,176	3,414,640	2,515,253	1,139,406		4,834,934	2,126,399	650,465	16,419	19,061,322	26,023,161	25,167,828	25,167,828		
35 Total Resources	16,164,181	7,289,420	2,517,253	4,910,406	0	15,082,498	4,504,839	1,959,146	16,419	54,326,792	61,946,038	67,525,310	67,525,310		
36 Loss on Nonreplaced Credits Against Levied Taxes	-99,800	300		-50,000	0		0	-14,000		-163,500	-500,000	0	0		

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: JASPER COUNTY
 County No: 50

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022				
LAW ENFORCEMENT PROGRAM															
1000 - Uniformed Patrol Services	883,082	318,279		419,500			10,000		1,630,861	1,520,725	1,456,178	1			
1010 - Investigations	624,049	234,899							858,948	780,938	662,028	2			
1020 - Unified Law Enforcement									0		0	3			
1030 - Contract Law Enforcement									0		0	4			
1040 - Law Enforcement Communications	1,121,489	301,178							1,422,667	1,378,121	1,774,086	5			
1050 - Adult Correctional Services	1,916,317	542,232							2,458,549	2,380,957	1,992,491	6			
1060 - Administration	603,010	195,396					1,000		799,406	766,225	611,589	7			
Subtotal	5,147,947	1,591,984	0	419,500	0	0	11,000	0	7,170,431	6,826,966	6,496,972	8			
LEGAL SERVICES PROGRAM															
1100 - Criminal Prosecution	969,802	338,126					900		1,308,828	1,287,952	1,152,891	9			
1110 - Medical Examiner	90,500	2,400							92,900	92,100	91,273	10			
1120 - Child Support Recovery									0	0	0	11			
Subtotal	1,060,302	340,526	0	0	0	0	900	0	1,401,728	1,380,052	1,244,164	12			
EMERGENCY SERVICES															
1200 - Ambulance Services	82,944	14,067					483,000		580,011	543,200	0	13			
1210 - Emergency Management		335,112							335,112	308,573	303,395	14			
1220 - Fire Protection & Rescue Services									0	0	0	15			
1230 - E911 Service Board									0	0	0	16			
Subtotal	82,944	349,179	0	0	0	0	483,000	0	915,123	851,773	303,395	17			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
1400 - Physical Operations		3,000							3,000	3,000	3,939	18			
1410 - Research & Other Assistance									0	0	0	19			
1420 - Bailiff Services									0	0	0	20			
Subtotal	0	3,000	0	0	0	0	0	0	3,000	3,000	3,939	21			
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses		6,100							6,100	6,100	3,252	22			
1510 - (Reserved)												23			
1520 - Detention Services		10,000							10,000	10,000	0	24			
1530 - Court Costs		136,500							136,500	136,500	118,449	25			
1540 - Service of Civil Papers		5,000							5,000	5,000	759	26			
Subtotal	0	157,600	0	0	0	0	0	0	157,600	157,600	122,460	27			
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution									0	0	0	28			
1610 - Juvenile Representation Services							5,500		5,500	5,800	0	29			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		32,600							32,600	32,600	25,348	30			
Subtotal	0	32,600	0	0	0	0	5,500	0	38,100	38,400	25,348	31			
Total - Public Safety & Legal Services	6,291,193	2,474,889	0	419,500	0	0	500,400	0	9,685,982	9,257,791	8,196,278	32			

SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: JASPER COUNTY
 County No: 50

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022				
PHYSICAL HEALTH SERVICES PROGRAM															
3000 - Personal & Family Health Services	1	339,150	109,000					2,000	450,150	480,550	637,122	1			
3010 - Communicable Disease Prevention & Control Services	2								0		0	2			
3020 - Environmental Health	3	152,800	65,200				25,000		243,000	262,450	224,896	3			
3040 - Health Administration	4								0		0	4			
3050 - Support of Hospitals	5								0		0	5			
Subtotal	6	491,950	174,200	0	0	0	25,000	2,000	693,150	743,000	862,018	6			
SERVICES TO POOR PROGRAM															
3100 - Administration	7	115,400	34,400						149,800	133,288	86,761	7			
3110 - General Welfare Services	8	171,500							171,500	162,500	105,353	8			
3120 - Care in County Care Facility	9								0		0	9			
Subtotal	10	286,900	34,400	0	0	0	0	0	321,300	295,788	192,114	10			
SERVICES TO MILITARY VETERANS PROGRAM															
3200 - Administration	11	109,702	39,865						149,567	143,779	110,928	11			
3210 - General Services to Veterans	12	51,500					12,000		63,500	51,000	50,872	12			
Subtotal	13	161,202	39,865	0	0	0	12,000	0	213,067	194,779	161,800	13			
CHILDREN'S & FAMILY SERVICES PROGRAM															
3300 - Youth Guidance	14		90,000						90,000	75,000	105,923	14			
3310 - Family Protective Services	15	2,500							2,500	2,500	2,500	15			
3320 - Services for Disabled Children	16								0	0	0	16			
Subtotal	17	2,500	90,000	0	0	0	0	0	92,500	77,500	108,423	17			
SERVICES TO OTHER ADULTS PROGRAM															
3400 - Services to the Elderly	18	594,586	112,296						706,882	685,587	630,395	18			
3410 - Other Social Services	19								0	0	0	19			
3420 - Social Services Business Operations	20								0	0	0	20			
Subtotal	21	594,586	112,296	0	0	0	0	0	706,882	685,587	630,395	21			
CHEMICAL DEPENDENCY PROGRAM															
3500 - Treatment Services	22								0	0	0	22			
3510 - Preventive Services	23		12,000						12,000	8,000	3,684	23			
3520 - Opioid Litigation Settlement	24								0	0	0	24			
Subtotal	25	0	12,000	0	0	0	0	0	12,000	8,000	3,684	25			
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,537,138	462,761	0	0	0	37,000	2,000	2,038,899	2,004,654	1,958,434	26			

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: JASPER COUNTY
 County No: 50

TOTALS		Actual 2021/2022
SERVICES TO PERSONS WITH:		
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS		
400X - Information & Education Services	1	
402X - Coordination Services	2	66,837
403X- Personal & Environ. Sprt	3	
404X-Treatment Services	4	
405X-Vocational & Day Services	5	
406X-Lie/Cert. Living Arrangements	6	
407X - Inst/Hospital & Commit Services	7	
Subtotal	8	66,837
42XX - INTELLECTUAL DISABILITY		
420X - Information & Education Services	9	
422X - Coordination Services	10	
423X- Personal & Environ. Sprt	11	
424X-Treatment Services	12	
425X-Vocational & Day Services	13	
426X-Lie/Cert. Living Arrangements	14	
427X - Inst/Hospital & Commit Services	15	
Subtotal	16	0
43XX - OTHER DEVELOPMENTAL DISABILITIES		
430X - Information & Education Services	17	
432X - Coordination Services	18	
433X- Personal & Environ. Sprt	19	
434X-Treatment Services	20	
435X-Vocational & Day Services	21	
436X-Lie/Cert. Living Arrangements	22	
437X - Inst/Hospital & Commit Services	23	
Subtotal	24	0
44XX - GENERAL ADMINISTRATION		
4411-Direct Administration	25	46,240
4412-Purchased Administration	26	
4413-Distrib to Regional Fiscal Agent	27	747,917
Subtotal	28	794,157
45XX - COUNTY PRVD CASE MGMT		
Subtotal	29	
46XX - COUNTY PRVD SERVICES		
Subtotal	30	
47XX - BRAIN INJURY		
470X - Information & Education Services	31	
472X - Coordination Services	32	
473X- Personal & Environ. Sprt	33	
474X-Treatment Services	34	
475X-Vocational & Day Services	35	
476X-Lie/Cert. Living Arrangements	36	
477X - Inst/Hospital & Commit Services	37	
Subtotal	38	0
Total - Mental Health, ID & DD		860,994
Subtotal	39	

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: JASPER COUNTY
 County No: 50

	GENERAL FUND		SPECIAL REVENUE FUNDS										TOTALS	
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
ENVIRONMENTAL QUALITY PROGRAM														
1									0			1		
2									0			2		
3									0		123,313	3		
4									0			4		
5	0	0	0	0	0	0	0	0	0	0	123,313	5		
CONSERVATION & RECREATION SERVICES PROGRAM														
6	313,275	139,247	3,000						455,522	431,142	396,077	6		
7	482,897	148,425	3,000						634,322	602,089	550,166	7		
8									0		0	8		
9	796,172	287,672	6,000	0	0	0	0	0	1,089,844	1,033,231	946,243	9		
ANIMAL CONTROL PROGRAM														
10				40,940					40,940	35,000	34,568	10		
11	200								200	200		11		
12	200	0	0	40,940	0	0	0	0	41,140	35,200	34,568	12		
COUNTY DEVELOPMENT PROGRAM														
13	137,700			200,450			125,000		463,150	348,250	291,061	13		
14									0	0	0	14		
15	172,724								172,724	166,724	160,906	15		
16	310,424	0	0	200,450	0	0	125,000	0	635,874	514,974	451,967	16		
EDUCATIONAL SERVICES PROGRAM														
17				127,000					127,000	127,000	127,000	17		
18			4,500						4,500	4,500	432	18		
19	10,000								10,000	10,000	10,000	19		
20	15,000								15,000	15,000	10,000	20		
21									0	0	0	21		
22									0	0	0	22		
23	25,000	0	4,500	127,000	0	0	0	0	156,500	156,500	147,432	23		
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
24									0		0	24		
25									0		0	25		
26									0		0	26		
27									0		0	27		
28	0	0	0	0	0	0	0	0	0	0	0	28		
29	1,131,796	287,672	10,500	368,390	0	0	125,000	0	1,923,358	1,739,905	1,703,523	29		
Total - County Environment and Education														

SERVICE AREA 7
 ROADS & TRANSPORTATION
 County Name: JASPER COUNTY
 County No: 50

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration						364,668			364,668	354,363	291,959			
7010 - Engineering						465,712			465,712	462,260	436,608			
Subtotal	0	0	0	0	0	830,380	0	0	830,380	816,623	728,567			
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts									395,631	365,005	348,787			
7110 - Roads						4,794,126			4,794,126	3,487,108	3,217,803			
7120 - Snow & Ice Control						487,433			487,433	732,047	386,303			
7130 - Traffic Controls						322,022			322,022	244,083	227,392			
7140 - Road Clearing						394,448			394,448	143,971	391,393			
Subtotal	0	0	0	0	0	6,393,660	0	0	6,393,660	4,972,214	4,571,678			
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment						870,000			870,000	3,800,000	510,325			
7210 - Equipment Operations						1,837,139			1,837,139	1,487,532	1,658,865			
7220 - Tools, Materials & Supplies						199,240			199,240	244,500	145,070			
7230 - Real Estate & Buildings						38,664			38,664	1,044,112	71,690			
Subtotal	0	0	0	0	0	2,945,043	0	0	2,945,043	6,576,144	2,385,950			
MASS TRANSIT PROGRAM														
7300 - Air Transportation									0	0	0			
7310 - Ground Transportation									0	0	0			
Subtotal	0	0	0	0	0	0	0	0	0	0	0			
Total - Roads & Transportation	0	0	0	0	0	10,169,083	0	0	10,169,083	12,364,981	7,686,195			

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 County Name: JASPER COUNTY
 County No: 50

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
REPRESENTATION SERVICES PROGRAM														
1		508,096							508,096	513,507	354,325			
2		35,750							35,750	48,350	27,499			
3	4,000	500							4,500	5,000	4,417			
4	4,000	544,346	0	0	0	0	0	0	548,346	566,857	386,241			
STATE ADMINISTRATIVE SERVICES														
5	419,477	156,787							576,264	461,773	443,505			
6	226,892	116,117							343,009	395,614	250,473			
7	280,802	130,000					10,000		420,802	459,008	371,981			
8	927,171	402,904	0	0	0	0	10,000	0	1,340,075	1,316,395	1,065,959			
9	931,171	947,250	0	0	0	0	10,000	0	1,888,421	1,883,252	1,452,200			
Total - Government Services to Residents														

SERVICE AREA 9
ADMINISTRATION
 County Name: JASPER COUNTY
 County No: 50

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	357,534	122,604					7,500		487,638	560,790	468,185		
9010 - Administrative Management Services	358,150	161,105							519,255	527,608	497,697		
9020 - Treasury Management Services	216,479	109,059							325,538	350,780	273,946		
9030 - Other Policy & Administration	120,800	6,400							127,200	143,500	95,865		
9040 - Reimbursable MHDS Direct Expenses								0	0		5		
Subtotal	1,052,963	399,168	0	0	0	0	7,500	0	1,459,631	1,582,678	1,335,693		
CENTRAL SERVICES PROGRAM													
9100 - General Services	1,146,870	204,473	500,000				130,000		1,981,343	6,100,486	1,037,947		
9110 - Information Tech Services	883,846	87,324							971,170	930,278	711,029		
9120 - GIS Systems									0		0		
Subtotal	2,030,716	291,797	500,000	0	0	0	130,000	0	2,952,513	7,030,764	1,748,976		
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability		103,000							103,000	103,000	0		
9210 - Safety of Workplace		479,000							479,000	405,000	352,036		
9220 - Fidelity of Public Officers		3,500							3,500	6,800	3,171		
9230 - Unemployment Compensation		10,000							10,000	10,000	4,110		
Subtotal	0	595,500	0	0	0	0	0	0	595,500	524,800	359,317		
Total - Administration	3,083,679	1,286,465	500,000	0	0	0	137,500	0	5,007,644	9,138,242	3,443,986		

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: JASPER COUNTY
 County No: 50

	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations	34,900										34,900	34,770	21,805
0020 - Interest on Short-Term Debt											0		2
0030 - Other Nonprogram Current			300,000								300,000	1,000	3
0040 - Other County Enterprises			1,000								1,000		4
Total - Nonprogram Current	34,900	0	301,000	0	0	0	0	0	0	0	335,900	35,770	75,001
LONG-TERM DEBT SERVICE													
0100 - Principal													
0110 - Interest and Fiscal Charges									1,295,889		1,295,889	1,239,913	1,273,092
Total Long-term Debt Service	0	0	0	0	0	0	0	0	1,446,098	0	1,446,098	1,418,953	1,483,021
CAPITAL PROJECTS													
0200 - Roadway Construction						920,000					920,000		59,266
0210 - Conservation Land Acquisition & Dev.							44,000				44,000	1,347,000	119,623
0220 - Other Capital Projects								600,000			600,000	1,134,824	5,650,293
Total Capital Projects	0	0	0	0	0	920,000	44,000	600,000		0	1,564,000	2,481,824	6,329,182
EXPENDITURES SUMMARY													
Total Public Safety and Legal Services	6,291,193	2,474,889	0	419,500	0	0	500,400			0	9,685,982	9,257,791	8,196,278
Total Physical Health and Social Services	1,537,138	462,761	0	0	0	0	37,000		2,000	2,038,899	2,004,654	1,958,434	14
Total Mental Health, ID & DD	0	0	0	0	0	0	0	0	0	0	0	0	860,994
Total County Environment and Education	1,131,796	287,672	10,500	368,390	0	0	125,000		0	1,923,358	1,739,905	1,703,523	16
Total Roads & Transportation	0	0	0	0	0	10,169,083	0		0	10,169,083	12,364,981	7,686,195	17
Total Government Services to Residents	931,171	947,250	0	0	0	0	10,000		0	1,888,421	1,883,252	1,452,200	18
Total Administration	3,083,679	1,286,465	500,000	0	0	0	137,500		0	5,007,644	9,138,242	3,443,986	19
Total Nonprogram Current	34,900	0	301,000	0	0	0	0	0	0	335,900	35,770	75,001	20
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	1,446,098	0	1,446,098		21
Total Capital Projects	0	0	0	0	0	920,000	44,000	600,000		0	1,564,000	2,481,824	6,329,182
Total - All Expenditures	13,009,877	5,459,037	811,500	787,890	0	11,089,083	853,900	600,000	1,446,098	2,000	34,059,385	40,325,372	33,188,814
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
To General Supplemental											0		1,567,307
To Rural Services Supplemental											0	1,021,227	1,000,000
To Secondary Roads				3,670,000							4,027,000	516,890	3,199,750
To Other Budgetary Funds			428,000			1,700,000					2,128,000	1,021,227	2,546,278
Total Operating Transfers Out	357,000	0	428,000	3,670,000	0	1,700,000	853,900	0	0	0	6,155,000	2,559,344	8,313,335
REFUNDED DEBT/PAYMENTS TO ESCROW													
Increase (Decrease) In Reserves											0	0	29
Fund Balance - Nonspendable											0	0	30
Fund Balance - Restricted			1,830,383	1,277,753	452,516	3,993,415	1,950,939	1,282,630	513,048	14,419	11,315,103	19,061,322	26,023,161
Fund Balance - Committed											0	0	33
Fund Balance - Assigned											0	0	34
Fund Balance - Unassigned	2,797,304	0	0	0	0	0	0	0	0	0	2,797,304	0	0
Total Ending Fund Balance - June 30,	2,797,304	1,830,383	1,277,753	452,516	0	3,993,415	1,950,939	1,282,630	513,048	14,419	14,112,407	19,061,322	26,023,161
Total Requirements	16,164,181	7,289,420	2,517,253	4,910,406	0	15,082,498	4,504,839	1,882,630	1,959,146	16,419	54,326,792	61,946,038	67,525,310

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	4.20866
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,465,590

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Capital Projects, Secondary Roads, Emergency Services

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.07104
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	-1,058,976

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

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NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	4.20866
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,465,590

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
 Capital Projects, Secondary Roads, Emergency Services

Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.07104
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	-1,058,976.

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

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