

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

REVENUES & OTHER FINANCING SOURCES		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	
Taxes Levied on Property	1	12,117,036	3,617,417		1,306,330		17,040,783	16,488,803	16,504,441	1
Less: Uncollected Delinquent Taxes - Levy Year	2	150,000	12,000		10,000		172,000	170,000	213,836	2
Less: Credits to Taxpayers	3	380,000	100,000		20,000		500,000	500,000	651,527	3
Net Current Property Taxes	4	11,587,036	3,505,417		1,276,330		16,368,783	15,818,803	15,639,078	4
Delinquent Property Tax Revenue	5	200	0		0		200	880	1,325	5
Penalties, Interest & Costs on Taxes	6	10,000					10,000	40,000	80,342	6
Other County Taxes/TIF Tax Revenues	7	243,964	1,535,418	0	24,351	0	1,803,733	2,443,880	2,859,761	7
Intergovernmental	8	1,534,030	6,132,664	0	8,000	0	7,674,694	11,010,772	12,780,783	8
Licenses & Permits	9	26,000	142,500	0	0	0	168,500	160,000	265,401	9
Charges for Service	10	1,185,992	327,000	0	0	0	1,512,992	1,431,777	1,454,685	10
Use of Money & Property	11	566,869	22,005	0	0	0	588,874	175,227	291,451	11
Miscellaneous	12	705,694	277,000	0	0	0	982,694	782,194	671,321	12
Subtotal Revenues	13	15,859,785	11,942,004	0	1,308,681	0	29,110,470	31,863,533	34,044,147	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	1,000,000	4,455,000	700,000	0	0	6,155,000	2,559,344	8,313,335	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	1,500,000	0	16
Total Revenues & Other Sources	17	16,859,785	16,397,004	700,000	1,308,681	0	35,265,470	35,922,877	42,357,482	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	8,766,082	919,900			0	9,685,982	9,257,791	8,196,278	18
Physical Health and Social Services	19	1,999,899	37,000			2,000	2,038,899	2,004,654	1,958,434	19
Mental Health, ID & DD	20	0	0			0	0	0	860,994	20
County Environment and Education	21	1,429,968	493,390			0	1,923,358	1,739,905	1,703,523	21
Roads & Transportation	22	0	10,169,083			0	10,169,083	12,364,981	7,686,195	22
Government Services to Residents	23	1,878,421	10,000			0	1,888,421	1,883,252	1,452,200	23
Administration	24	4,870,144	137,500			0	5,007,644	9,138,242	3,443,986	24
Nonprogram Current	25	335,900	0			0	335,900	35,770	75,001	25
Debt Service	26	0	0		1,446,098	0	1,446,098	1,418,953	1,483,021	26
Capital Projects	27	0	964,000	600,000		0	1,564,000	2,481,824	6,329,182	27
Subtotal Expenditures	28	19,280,414	12,730,873	600,000	1,446,098	2,000	34,059,385	40,325,372	33,188,814	28
Other Financing Uses:										
Operating Transfers Out	29	785,000	5,370,000	0	0	0	6,155,000	2,559,344	8,313,335	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	20,065,414	18,100,873	600,000	1,446,098	2,000	40,214,385	42,884,716	41,502,149	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,205,629	-1,703,869	100,000	-137,417	-2,000	-4,948,915	-6,961,839	855,333	32
Beginning Fund Balance - July 1, 2023	33	9,111,069	8,100,739	1,182,630	650,465	16,419	19,061,322	26,023,161	25,167,828	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	3,108,136	6,396,870	1,282,630	513,048	14,419	11,315,103	19,061,322	26,023,161	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	2,797,304	0	0	0	0	2,797,304	0	0	39
Total Ending Fund Balance - June 30,	40	5,905,440	6,396,870	1,282,630	513,048	14,419	14,112,407	19,061,322	26,023,161	40

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

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	8,439,556	3,677,480		3,617,417	0		0		1,306,330		17,040,783	16,488,803	16,504,441	1
Less: Uncoll: Del. Taxes Levy Year	2	110,000	40,000		12,000					10,000		172,000	170,000	213,836	2
Less: Credits to Taxpayers	3	280,000	100,000		100,000					20,000		500,000	500,000	651,527	3
1000 Net Current Property Taxes	4	8,049,556	3,537,480		3,505,417	0		0		1,276,330		16,368,783	15,818,803	15,639,078	4
1010 Delinq. Property Tax Revenue	5	100	100									200	880	1,325	5
11XX Penalties, Inf. & Costs on Taxes	6	10,000										10,000	40,000	80,342	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	4,000	1,000		1,000							6,000	26,700	14,451	7
13XX Voter Approved Local Option Taxes	8							1,000,000				1,000,000	1,600,000	2,042,455	8
14XX Gambling Taxes	9											0		0	9
15XX TIF Tax Revenues	10							451,835				451,835	454,935	443,436	10
16XX Utility Tax Replacement Excise Taxes	11	166,444	72,520		82,583	0		0		24,351		345,898	362,245	359,419	11
17XX Taxes Collected for Other Governments	11B											0		0	11B
Subtotal	12	170,444	73,520	0	83,583	0	0	1,451,835	0	24,351	0	1,803,733	2,443,880	2,859,761	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13						5,338,183					5,338,183	5,159,457	6,348,278	13
21XX State Replacements Against Levied Taxes	14	180,200	100,300		50,000					6,000		336,500		651,527	14
22XX Other State Tax Replacements	15	51,000	51,000		12,300					2,000		116,300	8,000	361,859	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	256,650						3,000				259,650	3,661,375	4,254,785	16
25XX Contributions from Other Intergovernmental Units	17	608,100	31,380		14,200		35,000					688,680	595,980	678,239	17
26XX, 27XX State Grants and Entitlements	18	20,000					651,881	26,000				697,881	1,363,460	229,485	18
28XX Federal Grants and Entitlements	19	235,400						2,100				237,500	222,500	242,979	19
29XX Payments in Lieu of Taxes	20											0		13,631	20
Subtotal (lines 13 - 20)	21	1,351,350	182,680	0	76,500	0	6,025,064	31,100	0	8,000	0	7,674,694	11,010,772	12,780,783	21
3XXX Licenses & Permits	22	26,000			100,000		42,500					168,500	160,000	265,401	22
4XXX, 5XXX Charges for Service	23	1,103,992	81,000	1,000	4,000		10,000	313,000				1,512,992	1,431,777	1,454,685	23
6XXX Use of Money & Property	24	566,869						22,005				588,874	175,227	291,451	24
8XXX Miscellaneous	25	704,694		1,000	1,500		143,000	132,500				982,694	782,194	671,321	25
Total Revenues	26	11,983,005	3,874,780	2,000	3,771,000	0	6,220,564	1,950,440	0	1,308,681	0	29,110,470	31,863,533	34,044,147	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27						357,000					357,000	355,976	3,152,404	27
9020 From Rural Services Basic	28						3,670,000					3,670,000	1,160,914	2,741,578	28
90xx From Other Budgetary Funds	29	1,000,000						428,000	700,000			2,128,000	1,042,454	2,419,353	29
Subtotal (lines 27- 29)	30	1,000,000	0	0	0	0	4,027,000	428,000	700,000	0	0	6,155,000	2,559,344	8,313,335	30
91XX Proceeds/Gen Long-Term Debt	31											0			31
92XX Proceeds/Gen Capital Asset Sales	32											0	1,500,000		32
Total Revenues and Other Sources	33	12,983,005	3,874,780	2,000	3,771,000	0	10,247,564	2,378,440	700,000	1,308,681	0	35,265,470	35,922,877	42,357,482	33
Beginning Fund Balance - July 1, NaN	34	3,181,176	3,414,640	2,515,253	1,139,406		4,834,934	2,126,399	1,182,630	650,465	16,419	19,061,322	26,023,161	25,167,828	34
Total Resources	35	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	35
Loss on Nonreplaced Credits Against Levied Taxes	36	-99,800	300		-50,000	0		0		-14,000		-163,500	-500,000	0	36

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	1	883,082	318,279		419,500			10,000		1,630,861	1,520,725	1,456,178	1
1010 - Investigations	2	624,049	234,899							858,948	780,938	662,028	2
1020 - Unified Law Enforcement	3									0		0	3
1030 - Contract Law Enforcement	4									0		0	4
1040 - Law Enforcement Communications	5	1,121,489	301,178							1,422,667	1,378,121	1,774,686	5
1050 - Adult Correctional Services	6	1,916,317	542,232							2,458,549	2,380,957	1,992,491	6
1060 - Administration	7	603,010	195,396					1,000		799,406	766,225	611,589	7
Subtotal	8	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	9	969,802	338,126					900		1,308,828	1,287,952	1,152,891	9
1110 - Medical Examiner	10	90,500	2,400							92,900	92,100	91,273	10
1120 - Child Support Recovery	11									0		0	11
Subtotal	12	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	13	82,944	14,067					483,000		580,011	543,200	0	13
1210 - Emergency Management	14		335,112							335,112	308,573	303,395	14
1220 - Fire Protection & Rescue Services	15									0		0	15
1230 - E911 Service Board	16									0		0	16
Subtotal	17	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	18		3,000							3,000	3,000	3,939	18
1410 - Research & Other Assistance	19									0		0	19
1420 - Bailiff Services	20									0		0	20
Subtotal	21	0	3,000	0	0	0	0	0	0	3,000	3,000	3,939	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22		6,100							6,100	6,100	3,252	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		10,000							10,000	10,000	0	24
1530 - Court Costs	25		136,500							136,500	136,500	118,449	25
1540 - Service of Civil Papers	26		5,000							5,000	5,000	759	26
Subtotal	27	0	157,600	0	0	0	0	0	0	157,600	157,600	122,460	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0		0	28
1610 - Juvenile Representation Services	29							5,500		5,500	5,800	0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		32,600							32,600	32,600	25,348	30
Subtotal	31	0	32,600	0	0	0	0	5,500	0	38,100	38,400	25,348	31
Total - Public Safety & Legal Services	32	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	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	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	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	16
Subtotal	17	2,500	90,000	0	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	19
3420 - Social Services Business Operations	20									0		0	20
Subtotal	21	594,586	112,296	0	0	0	0	0	0	706,882	685,587	630,395	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22									0		0	22
3510 - Preventive Services	23		12,000							12,000	8,000	3,684	23
3520 - Opioid Litigation Settlement	24									0		0	24
Subtotal	25	0	12,000	0	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	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		1
402X - Coordination Services	2	66,837	2
403X- Personal & Environ. Sprt	3		3
404X-Treatment Services	4		4
405X-Vocational & Day Services	5		5
406X-Lic/Cert. Living Arrangements	6		6
407X - Inst/Hospital & Commit Services	7		7
Subtotal	8	66,837	8
42XX - INTELLECTUAL DISABILITY			
420X - Information & Education Services	9		9
422X - Coordination Services	10		10
423X- Personal & Environ. Sprt	11		11
424X-Treatment Services	12		12
425X-Vocational & Day Services	13		13
426X-Lic/Cert. Living Arrangements	14		14
427X - Inst/Hospital & Commit Services	15		15
Subtotal	16	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES			
430X - Information & Education Services	17		17
432X - Coordination Services	18		18
433X- Personal & Environ. Sprt	19		19
434X-Treatment Services	20		20
435X-Vocational & Day Services	21		21
436X-Lic/Cert. Living Arrangements	22		22
437X - Inst/Hospital & Commit Services	23		23
Subtotal	24	0	24
44XX - GENERAL ADMINISTRATION			
4411-Direct Administration	25	46,240	25
4412-Purchased Administration	26		26
4413-Distrib to Regional Fiscal Agent	27	747,917	27
Subtotal	28	794,157	28
45XX - COUNTY PRVD CASE MGMT			
Subtotal	29		29
46XX - COUNTY PRVD SERVICES			
Subtotal	30		30
47XX - BRAIN INJURY			
470X - Information & Education Services	31		31
472X - Coordination Services	32		32
473X- Personal & Environ. Sprt	33		33
474X-Treatment Services	34		34
475X-Vocational & Day Services	35		35
476X-Lic/Cert. Living Arrangements	36		36
477X - Inst/Hospital & Commit Services	37		37
Subtotal	38	0	38
Total - Mental Health, ID & DD	39	860,994	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													
6000 - Natural Resources Conservation	1								0			1	
6010 - Weed Eradication	2								0			2	
6020 - Solid Waste Disposal	3								0		123,313	3	
6030 - Environmental Restoration	4								0			4	
Subtotal	5	0	0	0	0	0	0	0	0	0	123,313	5	
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	313,275	139,247	3,000					455,522	431,142	396,077	6	
6110 - Maintenance & Operations	7	482,897	148,425	3,000					634,322	602,089	550,166	7	
6120 - Recreation & Environmental Educ.	8								0		0	8	
Subtotal	9	796,172	287,672	6,000	0	0	0	0	1,089,844	1,033,231	946,243	9	
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10			40,940					40,940	35,000	34,568	10	
6210 - Animal Bounties & State Apiarist Expenses	11	200							200	200		11	
Subtotal	12	200	0	40,940	0	0	0	0	41,140	35,200	34,568	12	
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	137,700		200,450			125,000		463,150	348,250	291,061	13	
6310 - Housing Rehabilitation & Develop.	14								0		0	14	
6320 - Community Economic Development	15	172,724							172,724	166,724	160,906	15	
Subtotal	16	310,424	0	200,450	0	0	125,000	0	635,874	514,974	451,967	16	
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17			127,000					127,000	127,000	127,000	17	
6410 - Historic Preservation	18			4,500					4,500	4,500	432	18	
6420 - Fair & 4-H Clubs	19	10,000							10,000	10,000	10,000	19	
6430 - Fairgrounds	20	15,000							15,000	15,000	10,000	20	
6440 - Memorial Halls	21								0		0	21	
6450 - Other Educational Services	22								0		0	22	
Subtotal	23	25,000	0	4,500	127,000	0	0	0	156,500	156,500	147,432	23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24								0		0	24	
6510 - Buildings	25								0		0	25	
6520 - Equipment	26								0		0	26	
6530 - Public Facilities	27								0		0	27	
Subtotal	28	0	0	0	0	0	0	0	0	0	0	28	
Total - County Environment and Education	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

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	1					364,668			364,668	354,363	291,959	1
7010 - Engineering	2					465,712			465,712	462,260	436,608	2
Subtotal	3	0	0	0	0	830,380	0	0	830,380	816,623	728,567	3
ROADWAY MAINTENANCE PROGRAM												
7100 - Bridges & Culverts	4					395,631			395,631	365,005	348,787	4
7110 - Roads	5					4,794,126			4,794,126	3,487,108	3,217,803	5
7120 - Snow & Ice Control	6					487,433			487,433	732,047	386,303	6
7130 - Traffic Controls	7					322,022			322,022	244,083	227,392	7
7140 - Road Clearing	8					394,448			394,448	143,971	391,393	8
Subtotal	9	0	0	0	0	6,393,660	0	0	6,393,660	4,972,214	4,571,678	9
GENERAL ROADWAY EXPENDITURES PROGRAM												
7200 - New Equipment	10					870,000			870,000	3,800,000	510,325	10
7210 - Equipment Operations	11					1,837,139			1,837,139	1,487,532	1,658,865	11
7220 - Tools, Materials & Supplies	12					199,240			199,240	244,500	145,070	12
7230 - Real Estate & Buildings	13					38,664			38,664	1,044,112	71,690	13
Subtotal	14	0	0	0	0	2,945,043	0	0	2,945,043	6,576,144	2,385,950	14
MASS TRANSIT PROGRAM												
7300 - Air Transportation	15								0		0	15
7310 - Ground Transportation	16								0		0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	10,169,083	0	0	10,169,083	12,364,981	7,686,195	18

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												
8000 - Elections Administration	1	508,096							508,096	513,507	354,325	1
8010 - Local Elections	2	35,750							35,750	48,350	27,499	2
8020 - Township Officials	3	4,000	500						4,500	5,000	4,417	3
Subtotal	4	4,000	544,346	0	0	0	0	0	548,346	566,857	386,241	4
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations& Licensing	5	419,477	156,787						576,264	461,773	443,505	5
8101 - Driver Licenses Services	6	226,892	116,117						343,009	395,614	250,473	6
8110 - Recording of Public Documents	7	280,802	130,000				10,000		420,802	459,008	371,981	7
Subtotal	8	927,171	402,904	0	0	0	10,000	0	1,340,075	1,316,395	1,065,959	8
Total - Government Services to Residents	9	931,171	947,250	0	0	0	10,000	0	1,888,421	1,883,252	1,452,200	9

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	1	357,534	122,604				7,500		487,638	560,790	468,185	1
9010 - Administrative Management Services	2	358,150	161,105						519,255	527,608	497,697	2
9020 - Treasury Management Services	3	216,479	109,059						325,538	350,780	273,946	3
9030 - Other Policy & Administration	4	120,800	6,400						127,200	143,500	95,865	4
9040 - Reimbursable MHDS Direct Expenses	5								0			5
Subtotal	6	1,052,963	399,168	0	0	0	7,500	0	1,459,631	1,582,678	1,335,693	6
CENTRAL SERVICES PROGRAM												
9100 - General Services	7	1,146,870	204,473	500,000				130,000	1,981,343	6,100,486	1,037,947	7
9110 - Information Tech Services	8	883,846	87,324						971,170	930,278	711,029	8
9120 - GIS Systems	9								0		0	9
Subtotal	10	2,030,716	291,797	500,000	0	0	130,000	0	2,952,513	7,030,764	1,748,976	10
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	11		103,000						103,000	103,000	0	11
9210 - Safety of Workplace	12		479,000						479,000	405,000	352,036	12
9220 - Fidelity of Public Officers	13		3,500						3,500	6,800	3,171	13
9230 - Unemployment Compensation	14		10,000						10,000	10,000	4,110	14
Subtotal	15	0	595,500	0	0	0	0	0	595,500	524,800	359,317	15
Total - Administration	16	3,083,679	1,286,465	500,000	0	0	137,500	0	5,007,644	9,138,242	3,443,986	16

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	1	34,900										34,900	34,770	21,805	1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3			300,000								300,000	1,000		3
0040 - Other County Enterprises	4			1,000								1,000		53,196	4
Total - Nonprogram Current	5	34,900	0	301,000	0	0	0	0			0	335,900	35,770	75,001	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									1,295,889		1,295,889	1,239,913	1,273,092	6
0110 - Interest and Fiscal Charges	7									150,209		150,209	179,040	209,929	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		1,446,098	0	1,446,098	1,418,953	1,483,021	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						920,000					920,000		559,266	9
0210 - Conservation Land Acquisition & Dev.	10							44,000				44,000	1,347,000	119,623	10
0220 - Other Capital Projects	11								600,000			600,000	1,134,824	5,650,293	11
Total Capital Projects	12	0	0	0	0	0	920,000	44,000	600,000		0	1,564,000	2,481,824	6,329,182	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	6,291,193	2,474,889	0	419,500	0	0	500,400			0	9,685,982	9,257,791	8,196,278	13
Total Physical Health and Social Services	14	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	15	0	0	0	0	0	0	0			0	0	0	860,994	15
Total County Environment and Education	16	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	17	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	18	931,171	947,250	0	0	0	0	10,000			0	1,888,421	1,883,252	1,452,200	18
Total Administration	19	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	20	34,900	0	301,000	0	0	0	0			0	335,900	35,770	75,001	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		1,446,098	0	1,446,098	1,418,953	1,483,021	21
Total Capital Projects	22	0	0	0	0	0	920,000	44,000	600,000		0	1,564,000	2,481,824	6,329,182	22
Total - All Expenditures	23	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	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0		1,567,307	24
To Rural Services Supplemental	25											0	1,021,227	1,000,000	25
To Secondary Roads	26	357,000			3,670,000							4,027,000	516,890	3,199,750	26
To Other Budgetary Funds	27			428,000				1,700,000				2,128,000	1,021,227	2,546,278	27
Total Operating Transfers Out	28	357,000	0	428,000	3,670,000	0	0	1,700,000	0	0	0	6,155,000	2,559,344	8,313,335	28
REFUNDED DEBT/PAYMENTS TO ESCROW															
Increase (Decrease) In Reserves	30											0			30
Fund Balance - Nonspendable	31											0			31
Fund Balance - Restricted	32		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	32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	2,797,304	0	0	0	0	0	0	0	0	0	2,797,304	0	0	35
Total Ending Fund Balance - June 30,	36	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	36
Total Requirements	37	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	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 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION Due 2023/2024	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
2016 TPI/Opus GO Bonds Refunded	1	3,665,000		410,000	41,335	500	451,835	451,835	0
2021 Admin GO Bonds	2	3,600,000		860,000	93,000	600	953,600		953,600
2021 Solar Project	3	589,603		25,889	14,774	0	40,663	40,663	0
Radios & Tower	4	1,131,243		377,081	0	0	377,081		377,081
	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:				1,672,970	149,109	1,100	1,823,179	492,498	1,330,681
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
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0

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: