

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
 Board of Supervisors of JACKSON COUNTY
 Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of JACKSON COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 5/5/2026 09:00 AM **Contact:** Alisa Smith, County Auditor **Phone:** (563) 652-3144

Meeting Location: Courthouse Boardroom, 201 West Platt Street, Maquoketa, Iowa 52060 Zoom at <https://us04web.zoom.us/j/7792041339> Meeting ID: 779 204 1339

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	9,486,993	0	9,486,993
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	358,226	0	358,226
Net Current Property Tax	4	9,128,767	0	9,128,767
Delinquent Property Tax Revenue	5	1,760	0	1,760
Penalties, Interest & Costs on Taxes	6	34,040	0	34,040
Other County Taxes/TIF Tax Revenues	7	1,447,910	0	1,447,910
Intergovernmental	8	6,658,587	53,920	6,712,507
Licenses & Permits	9	87,860	0	87,860
Charges for Service	10	777,570	0	777,570
Use of Money & Property	11	830,564	0	830,564
Miscellaneous	12	310,122	121,629	431,751
Subtotal Revenue	13	19,277,180	175,549	19,452,729
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,807,269	250,000	2,057,269
Proceeds of Fixed Asset Sales	16	25	0	25
Total Revenues & Other Sources	17	21,084,474	425,549	21,510,023
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	4,199,897	145,000	4,344,897
Physical Health and Social Services	19	736,821	23,200	760,021
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	2,069,480	480,671	2,550,151
Roads & Transportation	22	7,645,203	130,000	7,775,203
Government Services to Residents	23	818,970	1,000	819,970
Administration	24	3,752,836	8,340	3,761,176
Nonprogram Current	25	0	0	0
Debt Service	26	369,325	0	369,325
Capital Projects	27	1,327,848	-380,000	947,848
Subtotal Expenditures	28	20,920,380	408,211	21,328,591
Other Financing Uses:				
Operating Transfers Out	29	1,807,269	250,000	2,057,269
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	22,727,649	658,211	23,385,860
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,643,175	-232,662	-1,875,837
Beginning Fund Balance - July 1, 2025	33	8,923,423	0	8,923,423
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	4,107,079	-91,662	4,015,417
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	1,309,921	-65,000	1,244,921
Fund Balance - Unassigned	39	1,863,248	-76,000	1,787,248
Total Ending Fund Balance - June 30, 2026	40	7,280,248	-232,662	7,047,586

Explanation of Changes: Computer equipment, Salaries, Attorney fees, Drug Grant Expenses, Well permit fees, Conservation boat ramp access, Revolving Loans, Mental Health dollars to the Region.