

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2026 - June 30, 2027**  
**County Name: JACKSON COUNTY County Number: 49**

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

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.jacksoncounty.iowa.gov](http://www.jacksoncounty.iowa.gov)

County Telephone Number  
 (563) 652-3144

		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	10,113,441	9,486,993	9,313,350	4.21
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	399,705	391,005	393,130	
Net Current Property Taxes	4	9,713,736	9,095,988	8,920,220	
Delinquent Property Tax Revenue	5	1,060	1,060	1,072	
Penalties, Interest & Costs on Taxes	6	35,040	34,040	62,012	
Other County Taxes/TIF Tax Revenues	7	1,464,564	1,447,910	1,476,929	-0.42
Intergovernmental	8	7,680,498	6,634,299	7,167,196	
Licenses & Permits	9	103,960	87,860	103,964	
Charges for Service	10	772,720	777,570	759,483	
Use of Money & Property	11	962,353	959,426	1,221,413	
Miscellaneous	12	285,037	271,457	374,480	
<b>Subtotal Revenues</b>	13	21,018,968	19,309,610	20,086,769	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,570,269	2,069,466	1,783,006	
Proceeds of Fixed Asset Sales	16	25	25	36,521	
<b>Total Revenues &amp; Other Sources</b>	17	22,589,262	21,379,101	21,906,296	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	4,374,707	4,219,769	3,745,174	8.08
Physical Health and Social Services	19	676,816	740,321	562,488	9.69
County Environment and Education	21	2,443,490	2,171,099	1,731,323	18.80
Roads & Transportation	22	7,311,182	7,645,203	7,669,631	-2.36
Government Services to Residents	23	860,225	818,945	751,320	7.00
Administration	24	3,908,865	3,608,928	3,239,791	9.84
Nonprogram Current	25	0	0	0	
Debt Service	26	369,325	369,325	370,425	-0.15
Capital Projects	27	2,261,801	1,066,193	2,521,093	-5.28
<b>Subtotal Expenditures</b>	28	22,206,411	20,639,783	20,591,245	
Other Financing Uses:					
Operating Transfers Out	29	1,570,269	2,069,466	1,783,006	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	23,776,680	22,709,249	22,374,251	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-1,187,418	-1,330,148	-467,955	
Beginning Fund Balance - July 1,	33	8,746,644	10,076,792	10,544,743	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,072,213	4,498,300	5,481,621	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,972,485	1,717,500	1,150,382	
Fund Balance - Unassigned	39	1,514,528	2,530,844	3,444,785	
Total Ending Fund Balance - June 30,	40	7,559,226	8,746,644	10,076,788	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,228,672				
Rural Only Levies*:	2,884,769	Urban Areas:	5.28054		
Special District Levies*:	0	Rural Areas:	8.52562		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	160,924				

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

Expense increases: Jail staff moved from PT to FT, Salaries, Sheriff's vehicle, County Attorney investigations, EMA assessments; Health & Zoning Permit program, Hurstville Interpretative Center roof, Revolving Loans, Fairgrounds; Record Digitizing; Andrew Jackson Care building expenses, Insurance-Liability & Health