

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of JACKSON COUNTY
Fiscal Year July 1, 2024 - June 30, 2025

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, 2025

Meeting Date/Time: 6/3/2025 10:00 AM **Contact:** Alisa Smith, County Auditor **Phone:** (563) 652-3144

Meeting Location: Boardroom, Courthouse, 201 West Platt Street, Maquoketa, Iowa or 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	9,317,566	0	9,317,566
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	337,946	0	337,946
Net Current Property Tax	4	8,979,620	0	8,979,620
Delinquent Property Tax Revenue	5	1,750	0	1,750
Penalties, Interest & Costs on Taxes	6	34,040	0	34,040
Other County Taxes/TIF Tax Revenues	7	1,402,397	0	1,402,397
Intergovernmental	8	7,961,811	0	7,961,811
Licenses & Permits	9	68,260	0	68,260
Charges for Service	10	641,820	0	641,820
Use of Money & Property	11	928,064	0	928,064
Miscellaneous	12	336,905	0	336,905
Subtotal Revenue	13	20,354,667	0	20,354,667
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,633,769	0	1,633,769
Proceeds of Fixed Asset Sales	16	25	0	25
Total Revenues & Other Sources	17	21,988,461	0	21,988,461
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,744,942	135,600	3,880,542
Physical Health and Social Services	19	787,927	40,000	827,927
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	2,037,490	90,000	2,127,490
Roads & Transportation	22	7,520,429	178,000	7,698,429
Government Services to Residents	23	819,496	550	820,046
Administration	24	3,861,107	14,081	3,875,188
Nonprogram Current	25	0	0	0
Debt Service	26	371,675	0	371,675
Capital Projects	27	2,860,635	0	2,860,635
Subtotal Expenditures	28	22,003,701	458,231	22,461,932
Other Financing Uses:				
Operating Transfers Out	29	1,833,769	0	1,833,769
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	23,837,470	458,231	24,295,701
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,849,009	-458,231	-2,307,240
Beginning Fund Balance - July 1, 2024	33	7,302,820	0	7,302,820
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	3,652,762	-201,050	3,451,712
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	1,056,007	-20,000	1,036,007
Fund Balance - Unassigned	39	745,042	-237,181	507,861
Total Ending Fund Balance - June 30, 2025	40	5,453,811	-458,231	4,995,580

Explanation of Changes: Jail salaries and startup costs \$133,100, Guardianship attorney fees \$2,500; Drug Grant Expenses \$20,000, Drill equipment \$20,000; Conservation Spruce Creek boat ramp \$90,000; Secondary Roads bridge inspections and road construction \$170,000, New Equipment \$8,000; Township Official reimbursements \$550; Data Processing equipment and postage increases \$14,081.