

**RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT
JASPER COUNTY**

Fiscal Year July 1, 2025 - June 30, 2026

JASPER COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2026

Meeting Date:	Meeting Time:	Meeting Location:
4/21/2026	09:30 AM	Jasper County Courthouse Board of Supervisors Room

The governing body of the JASPER COUNTY met with a quorum present and found that the notice of time and place of the hearing had been published as required by law and that the affidavit of publication is on file with the county auditor. After hearing public comment the governing body took up the amendment to the budget for final consideration and determined that said budgeted expenditures be amended as follows:

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	17,444,228	0	17,444,228
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	520,000	0	520,000
Net Current Property Tax	4	16,924,228	0	16,924,228
Delinquent Property Tax Revenue	5	400	0	400
Penalties, Interest & Costs on Taxes	6	30,000	2,800	32,800
Other County Taxes/TIF Tax Revenues	7	2,167,358	0	2,167,358
Intergovernmental	8	13,927,573	0	13,927,573
Licenses & Permits	9	177,650	0	177,650
Charges for Service	10	2,001,870	0	2,001,870
Use of Money & Property	11	1,067,543	0	1,067,543
Miscellaneous	12	3,457,434	5,000	3,462,434
Subtotal Revenue	13	39,754,056	7,800	39,761,856
Other Financing Sources:				
General Long-Term Debt Proceeds	14	8,785,874	0	8,785,874
Operating Transfers In	15	5,826,817	0	5,826,817
Proceeds of Fixed Asset Sales	16	107,000	0	107,000
Total Revenues & Other Sources	17	54,473,747	7,800	54,481,547
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	11,006,325	66,164	11,072,489
Physical Health and Social Services	19	2,543,330	110,000	2,653,330
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	2,367,493	0	2,367,493
Roads & Transportation	22	10,596,127	0	10,596,127
Government Services to Residents	23	1,896,831	0	1,896,831
Administration	24	5,962,925	75,000	6,037,925
Nonprogram Current	25	40,500	0	40,500
Debt Service	26	2,568,148	0	2,568,148
Capital Projects	27	13,853,046	0	13,853,046
Subtotal Expenditures	28	50,834,725	251,164	51,085,889
Other Financing Uses:				
Operating Transfers Out	29	5,826,817	0	5,826,817
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	56,661,542	251,164	56,912,706
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,187,795	-243,364	-2,431,159
Beginning Fund Balance - July 1, 2025	33	28,689,147	0	28,689,147
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	15,927,534	0	15,927,534
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	10,573,818	-243,364	10,330,454
Total Ending Fund Balance - June 30, 2026	40	26,501,352	-243,364	26,257,988

Explanation of Changes: Clerk of Court, General Services, Equipment

Mad Hearnings 4/21/26
Signature of Certification

04/21/2026

Adopted On

Jerry Jerry
(County Auditor or Budget Preparer) Signature of Certification