

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**  
**Fiscal Year July 1, 2026 - June 30, 2027**  
**County Name: JOHNSON COUNTY County Number: 52**

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

**Meeting Date: 4/15/2026 Meeting Time: 05:30 PM Meeting Location: Johnson County HHS Building - 3rd Floor 855 S. Dubuque Street Johnson County Boardroom Room #301**

**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)  
<https://www.johnsoncountyiowa.gov>

County Telephone Number  
 (319) 688-8095

		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	75,768,314	77,222,411	72,031,621	2.56
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,300,556	1,388,794	2,153,417	
Net Current Property Taxes	4	74,467,758	75,833,617	69,878,204	
Delinquent Property Tax Revenue	5	7,500	7,500	27,480	
Penalties, Interest & Costs on Taxes	6	494,000	444,000	617,328	
Other County Taxes/TIF Tax Revenues	7	1,605,516	1,578,907	1,544,133	1.97
Intergovernmental	8	24,979,759	27,578,755	26,826,139	
Licenses & Permits	9	943,455	852,425	1,009,337	
Charges for Service	10	5,744,920	5,827,596	5,852,857	
Use of Money & Property	11	3,017,229	4,826,804	4,934,039	
Miscellaneous	12	6,417,936	6,448,613	1,792,164	
<b>Subtotal Revenues</b>	13	117,678,073	123,398,217	112,481,681	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	21,793,150	20,840,000	17,800,000	
Operating Transfers In	15	24,420,861	37,056,730	33,824,509	
Proceeds of Fixed Asset Sales	16	32,000	24,500	76,295	
<b>Total Revenues &amp; Other Sources</b>	17	163,924,084	181,319,447	164,182,485	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	44,418,883	41,121,881	36,471,153	10.36
Physical Health and Social Services	19	21,837,581	24,117,756	21,678,327	0.37
County Environment and Education	21	8,764,424	9,146,975	9,028,855	-1.48
Roads & Transportation	22	12,745,675	12,870,694	11,701,714	4.37
Government Services to Residents	23	4,279,966	4,077,761	3,779,860	6.41
Administration	24	19,345,709	20,980,808	17,124,587	6.29
Nonprogram Current	25	353,303	78,000	27,955	255.50
Debt Service	26	22,740,071	21,247,890	17,098,800	15.32
Capital Projects	27	30,373,663	33,861,885	17,082,999	33.34
<b>Subtotal Expenditures</b>	28	164,859,275	167,503,650	133,994,250	
Other Financing Uses:					
Operating Transfers Out	29	24,420,861	37,056,730	33,824,509	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	189,280,136	204,560,380	167,818,759	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-25,356,052	-23,240,933	-3,636,274	
Beginning Fund Balance - July 1,	33	60,957,222	84,198,155	87,834,429	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	11,112,126	22,475,765	40,537,470	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	4,514,044	11,757,424	15,812,422	
Fund Balance - Unassigned	39	19,975,000	26,724,033	27,848,263	
<b>Total Ending Fund Balance - June 30,</b>	40	35,601,170	60,957,222	84,198,155	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	67,808,453	Urban Areas:		6.24320	
Rural Only Levies*:	7,959,861	Rural Areas:		10.19320	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:					

<b>COUNTY NAME:</b> JOHNSON COUNTY	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2026 - June 30, 2027	<b>COUNTY NUMBER:</b> 52
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Explanation of any significant items in the budget or additional virtual meeting information:  
 The Rural Basic Tax Asking increase is to fund the maximum transfer to Secondary Roads for road projects and maintenance, increased funding support to city libraries for rural residents' usage, increased costs for solid waste management and rural area animal control and pay and benefit increases for the county's soil and water manager and a Sheriff's office patrol deputy. **The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:**  
**Meeting Date: 3/25/2026 Meeting Time: 05:30 PM Meeting Location: Johnson County HHS Building - 3rd Floor 855 S. Dubuque Street Johnson County Boardroom Room #301**

**At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing 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.johnsoncountyia.gov>

County Telephone Number  
 (319) 688-8095

Iowa Department of Management	Current Year Certified Property Tax FY 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	10,124,745,723	10,503,845,595	10,503,845,595
Requested Tax Dollars-Countywide Rates Except Debt Service	50,273,716	50,273,716	45,581,753
Taxable Valuations-Debt Service	11,153,286,596	11,675,710,514	11,675,710,514
Requested Tax Dollars-Debt Service	19,691,016	19,691,016	22,226,700
Requested Tax Dollars-Countywide Rates	69,964,732	69,964,732	67,808,453
<b>Tax Rate-Countywide</b>	6.73092	6.47271	6.24320
Taxable Valuations-Rural Services	2,009,496,641	2,015,154,591	2,015,154,591
Requested Tax Dollars-Additional Rural Levies	7,257,679	7,257,679	7,959,861
<b>Tax Rate-Rural Additional</b>	3.61169	3.60155	3.95000
<b>Rural Total</b>	10.34261	10.07426	10.19320
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	<b>Current Year Certified Property Tax FY 2025/2026</b>	<b>Budget Year Proposed Tax FY 2026/2027</b>	<b>Percent Change</b>
Urban Taxpayer	319	306	-4.08
Rural Taxpayer	491	499	1.63
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	<b>Current Year Certified Property Tax FY 2025/2026</b>	<b>Budget Year Proposed Tax FY 2026/2027</b>	<b>Percent Change</b>
Urban Taxpayer	1,388	1,428	2.88
Rural Taxpayer	2,132	2,332	9.38

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:  
 General Basic increase for employee pay and benefits, Debt Service increase for higher interest & principal costs, Rural Basic increase for higher Secondary Roads' transfer, library funding, animal control and solid waste management cost increases.

**BUDGET SUMMARY**

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025	
Taxes Levied on Property	1	45,581,753	7,959,861		22,226,700		75,768,314	77,222,411	72,031,621	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	777,924	179,128		343,504		1,300,556	1,388,794	2,153,417	3
Net Current Property Taxes	4	44,803,829	7,780,733		21,883,196		74,467,758	75,833,617	69,878,204	4
Delinquent Property Tax Revenue	5	0	5,000		2,500		7,500	7,500	27,480	5
Penalties, Interest & Costs on Taxes	6	494,000					494,000	444,000	617,328	6
Other County Taxes/TIF Tax Revenues	7	1,060,245	255,372	0	289,899	0	1,605,516	1,578,907	1,544,133	7
Intergovernmental	8	16,929,853	7,667,780	38,622	343,504	0	24,979,759	27,578,755	26,826,139	8
Licenses & Permits	9	900,455	43,000	0	0	0	943,455	852,425	1,009,337	9
Charges for Service	10	5,722,920	22,000	0	0	0	5,744,920	5,827,596	5,852,857	10
Use of Money & Property	11	2,707,750	309,479	0	0	0	3,017,229	4,826,804	4,934,039	11
Miscellaneous	12	6,002,715	377,021	34,000	0	4,200	6,417,936	6,448,613	1,792,164	12
Subtotal Revenues	13	78,621,767	16,460,385	72,622	22,519,099	4,200	117,678,073	123,398,217	112,481,681	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	20,293,150	0	1,500,000	0	0	21,793,150	20,840,000	17,800,000	14
Operating Transfers In	15	7,786,550	8,129,196	8,505,115	0	0	24,420,861	37,056,730	33,824,509	15
Proceeds of Fixed Asset Sales	16	12,000	10,000	10,000	0	0	32,000	24,500	76,295	16
Total Revenues & Other Sources	17	106,713,467	24,599,581	10,087,737	22,519,099	4,200	163,924,084	181,319,447	164,182,485	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18	43,569,309	849,574			0	44,418,883	41,121,881	36,471,153	18
Physical Health and Social Services	19	20,948,581	889,000			0	21,837,581	24,117,756	21,678,327	19
County Environment and Education	21	7,026,261	1,738,163			0	8,764,424	9,146,975	9,028,855	21
Roads & Transportation	22	0	12,745,675			0	12,745,675	12,870,694	11,701,714	22
Government Services to Residents	23	4,200,216	79,750			0	4,279,966	4,077,761	3,779,860	23
Administration	24	19,345,709	0			0	19,345,709	20,980,808	17,124,587	24
Nonprogram Current	25	353,303	0			0	353,303	78,000	27,955	25
Debt Service	26	0	0		22,740,071	0	22,740,071	21,247,890	17,098,800	26
Capital Projects	27	165,660	12,877,086	17,330,917		0	30,373,663	33,861,885	17,082,999	27
Subtotal Expenditures	28	95,609,039	29,179,248	17,330,917	22,740,071	0	164,859,275	167,503,650	133,994,250	28
Other Financing Uses:										
Operating Transfers Out	29	18,197,155	6,223,706	0	0	0	24,420,861	37,056,730	33,824,509	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	113,806,194	35,402,954	17,330,917	22,740,071	0	189,280,136	204,560,380	167,818,759	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-7,092,727	-10,803,373	-7,243,180	-220,972	4,200	-25,356,052	-23,240,933	-3,636,274	32
Beginning Fund Balance - July 1, 2026	33	29,067,727	19,373,991	11,757,224	720,972	37,308	60,957,222	84,198,155	87,834,429	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	2,000,000	8,570,618	0	500,000	41,508	11,112,126	22,475,765	40,537,470	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	4,514,044	0	0	4,514,044	11,757,424	15,812,422	38
Fund Balance - Unassigned	39	19,975,000	0	0	0	0	19,975,000	26,724,033	27,848,263	39
Total Ending Fund Balance - June 30,	40	21,975,000	8,570,618	4,514,044	500,000	41,508	35,601,170	60,957,222	84,198,155	40

Proposed tax rate per \$1,000 valuation for County purposes: 6.2432 urban areas; 10.1932 rural areas; Any special district rates excluded.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
Fiscal Year July 1, 2026 - June 30, 2027

County Number: 52 County Name: JOHNSON 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. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. 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

**GENERAL BASIC FUND LEVY CALCULATION**

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2026 Budget Data</b>	3.39740	34,825,906	10,250,752,209	3.78
	<b>Limitation Percentage</b>			
	1			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
<b>Max Allowed GBFL for FY 2027</b>	3.36376	35,785,471	2.76	

**RURAL BASIC FUND LEVY CALCULATION**

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2026 Budget Data</b>	3.61169	7,448,166	2,062,238,382	0.47
	<b>Limitation Percentage</b>			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
<b>Max Allowed RBFL for FY 2027</b>	3.95000	8,184,316	9.88	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		10,638,532,674		10,503,845,595	
General Basic	2	35,785,471		3.36376		35,332,416
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	35,785,471				35,332,416
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	6,140,128				6,062,400
General Supplemental	6	10,380,716		0.97577		10,249,337
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	22,483,061	11,810,397,593	1.90367	11,675,710,514	22,226,700
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
<b>Subtotal Countywide (A)</b>	12	68,649,248		6.24320		67,808,453
<b>B. All Rural Services Only Levies:</b>	13		2,071,978,704		2,015,154,591	
Rural Services Basic	14	8,184,316		3.95000		7,959,861
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
<b>Subtotal All Rural Services Only (B)</b>	20	8,184,316		3.95000		7,959,861
Subtotal Countywide/All Rural Services (A + B)	21	76,833,564		10.19320		75,768,314
<b>C. Special District Levies:</b>						
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
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	76,833,564				75,768,314

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	220,220		
Auditor	147,450	1	The Cedar Rapids Gazette
Recorder	147,450	2	The Solon Economist
Treasurer	147,450	3	The News
Sheriff	213,438	4	
Supervisors	102,335	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

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

[Signature Area]

(Board Chairperson)

[Signature Area]

(Date)

[Signature Area]

(County Auditor or Budget Preparer)

[Signature Area]

(Date)

**COUNTY AUDITOR'S CERTIFICATION**

By Electronically Certifying, I certify the budget meets all statutory obligations.

[Signature Area]

(County Auditor Signature of Certification)

[Signature Area]

(Date)

REVENUES DETAIL

County Name: JOHNSON COUNTY

County No: 52

	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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	
<b>TAXED LEVIED ON PROPERTY</b>	1	35,332,416	10,249,337		7,959,861	0		0		22,226,700		75,768,314	77,222,411	72,031,621	1
Less: Uncoll: Del. Taxes Levy Year	2	0	0		0	0		0		0		0	0	0	2
Less: Credits to Taxpayers	3	603,627	174,297		179,128	0		0		343,504		1,300,556	1,388,794	2,153,417	3
1000 Net Current Property Taxes	4	34,728,789	10,075,040		7,780,733	0		0		21,883,196		74,467,758	75,833,617	69,878,204	4
1010 Delinq. Property Tax Revenue	5	0	0		5,000	0		0		2,500		7,500	7,500	27,480	5
11XX Penalties, Int, & Costs on Taxes	6	494,000										494,000	444,000	617,328	6
<b>OTHER COUNTY TAXES/TIF REVENUES</b>															
12XX Other County Taxes	7	475,756	55	0	30,917	0		0		33,538		540,266	540,208	563,712	7
13XX Voter Approved Local Option Taxes	8	0	0	0	0	0	0	0	0	0	0	0	0	0	8
14XX Gambling Taxes	9	0	0	0	0	0	0	0	0	0	0	0	0	0	9
15XX TIF Tax Revenues	10	0	0	0	0	0	0	0	0	0	0	0	0	0	10
16XX Utility Tax Replacement Excise Taxes	11	453,055	131,379		224,455	0		0		256,361		1,065,250	1,038,699	980,421	11
17XX Taxes Collected for Other Governments	11B	0	0		0	0		0		0		0	0	0	11B
Subtotal	12	928,811	131,434	0	255,372	0	0	0	0	289,899	0	1,605,516	1,578,907	1,544,133	12
<b>INTERGOVERNMENTAL REVENUE</b>															
20XX State Shared Revenues	13	0	0	0	0	0	7,163,082	0	0	0	0	7,163,082	7,169,568	7,329,264	13
21XX State Replacements Against Levied Taxes	14	603,627	174,297		179,128	0		0		343,504		1,300,556	1,388,794	2,153,416	14
22XX Other State Tax Replacements	15	231,368	0	0	27,731	0	0	0	0	0	0	259,099	716,720	506,353	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	2,913,372	0	0	0	0	0	185,000	0	0	0	3,098,372	3,262,841	2,921,677	16
25XX Contributions from Other Intergovernmental Units	17	11,449,261	0	0	0	0	0	0	38,622	0	0	11,487,883	10,170,330	12,008,752	17
26XX, 27XX State Grants and Entitlements	18	1,474,928	0	0	0	0	51,363	41,476	0	0	0	1,567,767	4,767,502	1,681,216	18
28XX Federal Grants and Entitlements	19	3,000	0	0	0	0	0	0	0	0	0	3,000	3,000	26,711	19
29XX Payments in Lieu of Taxes	20	80,000	0	0	0	0	20,000	0	0	0	0	100,000	100,000	198,750	20
Subtotal (lines 13 - 20)	21	16,755,556	174,297	0	206,859	0	7,234,445	226,476	38,622	343,504	0	24,979,759	27,578,755	26,826,139	21
3XXX Licenses & Permits	22	900,455	0	0	0	0	43,000	0	0	0	0	943,455	852,425	1,009,337	22
4XXX, 5XXX Charges for Service	23	5,718,595	4,325	0	0	0	0	22,000	0	0	0	5,744,920	5,827,596	5,852,857	23
6XXX Use of Money & Property	24	2,707,750	0	0	0	0	0	309,479	0	0	0	3,017,229	4,826,804	4,934,039	24
8XXX Miscellaneous	25	5,902,215	100,500	0	0	0	39,010	338,011	34,000	0	4,200	6,417,936	6,448,613	1,792,164	25
Total Revenues	26	68,136,171	10,485,596	0	8,247,964	0	7,316,455	895,966	72,622	22,519,099	4,200	117,678,073	123,398,217	112,481,681	26
<b>OTHER FINANCING SOURCES OPERATING TRANSFERS IN</b>															
9000 From General Basic	27		0	0			1,705,490	200,000	8,205,115	0	0	10,110,605	14,502,540	16,489,089	27
9020 From Rural Services Basic	28					0	6,223,706	0	0	0	0	6,223,706	5,782,971	5,709,073	28
90xx From Other Budgetary Funds	29	7,786,550	0	0	0	0	0	0	300,000	0	0	8,086,550	16,771,219	11,626,347	29
Subtotal (lines 27- 29)	30	7,786,550	0	0	0	0	7,929,196	200,000	8,505,115	0	0	24,420,861	37,056,730	33,824,509	30
91XX Proceeds/Gen Long-Term Debt	31	18,265,050	2,028,100	0	0	0	0	0	1,500,000	0	0	21,793,150	20,840,000	17,800,000	31
92XX Proceeds/Gen Capital Asset Sales	32	12,000	0	0	0	0	10,000	0	10,000	0	0	32,000	24,500	76,295	32
Total Revenues and Other Sources	33	94,199,771	12,513,696	0	8,247,964	0	15,255,651	1,095,966	10,087,737	22,519,099	4,200	163,924,084	181,319,447	164,182,485	33
Beginning Fund Balance - July 1, NaN	34	26,724,033	2,343,694	0	428,535	0	13,078,244	5,867,212	11,757,224	720,972	37,308	60,957,222	84,198,155	87,834,429	34
Total Resources	35	120,923,804	14,857,390	0	8,676,499	0	28,333,895	6,963,178	21,844,961	23,240,071	41,508	224,881,306	265,517,602	252,016,914	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	-1	36

SERVICE AREA 1

**PUBLIC SAFETY AND LEGAL SERVICES**  
 County Name: JOHNSON COUNTY  
 County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>LAW ENFORCEMENT PROGRAM</b>													
1000 - Uniformed Patrol Services	1	6,511,007	0	0	143,532	0	0	165,000	0	6,819,539	6,681,953	5,335,619	1
1010 - Investigations	2	1,326,242	13,950	0	0	0	0	35,000	0	1,375,192	1,352,275	1,151,111	2
1020 - Unified Law Enforcement	3	0	0	0	0	0	0	0	0	0	0	0	3
1030 - Contract Law Enforcement	4	178,126	0	0	0	0	0	0	0	178,126	203,132	82,303	4
1040 - Law Enforcement Communications	5	57,500	0	0	0	0	0	0	0	57,500	57,500	50,726	5
1050 - Adult Correctional Services	6	7,186,028	0	0	0	0	0	0	0	7,186,028	7,080,872	6,103,820	6
1060 - Administration	7	1,656,140	30,000	0	0	0	0	0	0	1,686,140	1,698,780	1,511,834	7
Subtotal	8	16,915,043	43,950	0	143,532	0	0	200,000	0	17,302,525	17,074,512	14,235,413	8
<b>LEGAL SERVICES PROGRAM</b>													
1100 - Criminal Prosecution	9	3,519,254	84,500	0	0	0	0	438,604	0	4,042,358	4,217,199	3,374,668	9
1110 - Medical Examiner	10	1,664,797	600	0	0	0	0	0	0	1,665,397	1,648,411	1,512,691	10
1120 - Child Support Recovery	11	0	250	0	0	0	0	0	0	250	250	0	11
Subtotal	12	5,184,051	85,350	0	0	0	0	438,604	0	5,708,005	5,865,860	4,887,359	12
<b>EMERGENCY SERVICES</b>													
1200 - Ambulance Services	13	12,389,255	0	0	0	0	0	51,025	0	12,440,280	10,353,330	10,347,603	13
1210 - Emergency Management	14	6,140,128	0	0	16,413	0	0	0	0	6,156,541	5,476,053	5,000,150	14
1220 - Fire Protection & Rescue Services	15	0	0	0	0	0	0	0	0	0	0	0	15
1230 - E911 Service Board	16	0	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	18,529,383	0	0	16,413	0	0	51,025	0	18,596,821	15,829,383	15,347,753	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>													
1400 - Physical Operations	18	0	3,000	0	0	0	0	0	0	3,000	3,000	3,267	18
1410 - Research & Other Assistance	19	0	18,700	0	0	0	0	0	0	18,700	18,700	11,480	19
1420 - Bailiff Services	20	831,783	0	0	0	0	0	0	0	831,783	586,879	590,649	20
Subtotal	21	831,783	21,700	0	0	0	0	0	0	853,483	608,579	605,396	21
<b>COURT PROCEEDINGS PROGRAM</b>													
1500 - Juries & Witnesses	22	0	25,400	0	0	0	0	0	0	25,400	25,400	3,271	22
1510 - (Reserved)	23												23
1520 - Detention Services	24	0	44,200	0	0	0	0	0	0	44,200	44,200	12,621	24
1530 - Court Costs	25	0	4,350	0	0	0	0	0	0	4,350	4,350	2,667	25
1540 - Service of Civil Papers	26	916,323	45,000	0	0	0	0	0	0	961,323	850,122	795,217	26
Subtotal	27	916,323	118,950	0	0	0	0	0	0	1,035,273	924,072	813,776	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>													
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0	0	0	0	0	28
1610 - Juvenile Representation Services	29	0	675,000	0	0	0	0	0	0	675,000	691,000	469,501	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	119,301	128,475	0	0	0	0	0	0	247,776	128,475	111,955	30
Subtotal	31	119,301	803,475	0	0	0	0	0	0	922,776	819,475	581,456	31
<b>Total - Public Safety &amp; Legal Services</b>	<b>32</b>	<b>42,495,884</b>	<b>1,073,425</b>	<b>0</b>	<b>159,945</b>	<b>0</b>	<b>0</b>	<b>689,629</b>	<b>0</b>	<b>44,418,883</b>	<b>41,121,881</b>	<b>36,471,153</b>	<b>32</b>

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND				SPECIAL REVENUE FUNDS				TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>													
3000 - Personal & Family Health Services	1	3,732,338	0	0	0	0	0	0	0	3,732,338	3,755,412	3,365,050	1
3010 - Communicable Disease Prevention & Control Services	2	700,058	0	0	0	0	0	0	0	700,058	639,566	808,207	2
3020 - Environmental Health	3	1,003,931	0	0	0	0	0	0	0	1,003,931	1,021,309	1,048,460	3
3040 - Health Administration	4	2,196,026	0	0	0	0	0	0	0	2,196,026	2,010,388	1,870,404	4
3050 - Support of Hospitals	5	120,323	0	0	0	0	0	0	0	120,323	181,789	61,813	5
Subtotal	6	7,752,676	0	0	0	0	0	0	0	7,752,676	7,608,464	7,153,934	6
<b>SERVICES TO POOR PROGRAM</b>													
3100 - Administration	7	840,680	0	0	0	0	0	0	0	840,680	815,930	770,689	7
3110 - General Welfare Services	8	4,650,862	0	0	0	0	0	0	0	4,650,862	5,663,285	4,014,665	8
3120 - Care in County Care Facility	9	0	0	0	0	0	0	0	0	0	0	0	9
Subtotal	10	5,491,542	0	0	0	0	0	0	0	5,491,542	6,479,215	4,785,354	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>													
3200 - Administration	11	224,435	0	0	0	0	0	0	0	224,435	234,676	155,356	11
3210 - General Services to Veterans	12	69,450	0	0	0	0	0	0	0	69,450	70,350	32,220	12
Subtotal	13	293,885	0	0	0	0	0	0	0	293,885	305,026	187,576	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>													
3300 - Youth Guidance	14	40,000	0	0	0	0	0	0	0	40,000	60,000	334,214	14
3310 - Family Protective Services	15	0	0	0	0	0	0	0	0	0	0	1,247,154	15
3320 - Services for Disabled Children	16	0	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	40,000	0	0	0	0	0	0	0	40,000	60,000	1,581,368	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>													
3400 - Services to the Elderly	18	62,430	0	0	0	0	0	0	0	62,430	62,430	104,610	18
3410 - Other Social Services	19	6,656,237	0	0	0	0	0	189,000	0	6,845,237	8,224,886	7,365,811	19
3420 - Social Services Business Operations	20	0	0	0	0	0	0	0	0	0	350,000	0	20
Subtotal	21	6,718,667	0	0	0	0	0	189,000	0	6,907,667	8,637,316	7,470,421	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>													
3500 - Treatment Services	22	651,811	0	0	0	0	0	0	0	651,811	287,735	439,674	22
3510 - Preventive Services	23	0	0	0	0	0	0	0	0	0	0	60,000	23
3520 - Opioid Litigation Settlement	24	0	0	0	0	0	0	700,000	0	700,000	740,000	0	24
Subtotal	25	651,811	0	0	0	0	0	700,000	0	1,351,811	1,027,735	499,674	25
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	<b>26</b>	<b>20,948,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>889,000</b>	<b>0</b>	<b>21,837,581</b>	<b>24,117,756</b>	<b>21,678,327</b>	<b>26</b>

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION  
 County Name: JOHNSON COUNTY  
 County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
6000 - Natural Resources Conservation	1	0	0	0	160,677	0	0	0	0	160,677	148,147	139,411	1
6010 - Weed Eradication	2	0	0	0	0	0	0	0	0	0	0	0	2
6020 - Solid Waste Disposal	3	0	0	0	60,000	0	0	0	0	60,000	60,000	55,054	3
6030 - Environmental Restoration	4	0	0	0	0	0	0	0	0	0	0	0	4
Subtotal	5	0	0	0	220,677	0	0	0	0	220,677	208,147	194,465	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	6	914,629	0	0	0	0	0	0	0	914,629	895,678	736,526	6
6110 - Maintenance & Operations	7	2,320,961	0	0	0	0	0	0	0	2,320,961	3,027,365	2,680,757	7
6120 - Recreation & Environmental Educ.	8	1,097,061	0	0	15,000	0	0	0	0	1,112,061	452,178	418,806	8
Subtotal	9	4,332,651	0	0	15,000	0	0	0	0	4,347,651	4,375,221	3,836,089	9
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter	10	0	0	0	220,882	0	0	0	0	220,882	209,805	195,048	10
6210 - Animal Bounties & State Apiarist Expenses	11	200	0	0	0	0	0	0	0	200	300	150	11
Subtotal	12	200	0	0	220,882	0	0	0	0	221,082	210,105	195,198	12
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls	13	2,124,045	0	0	16,500	0	0	0	0	2,140,545	2,109,151	1,723,807	13
6310 - Housing Rehabilitation & Develop.	14	0	0	0	0	0	0	0	0	0	0	742,424	14
6320 - Community Economic Development	15	405,250	0	0	0	0	0	0	0	405,250	390,250	998,401	15
Subtotal	16	2,529,295	0	0	16,500	0	0	0	0	2,545,795	2,499,401	3,464,632	16
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries	17	44,015	0	0	1,265,104	0	0	0	0	1,309,119	1,282,251	1,195,463	17
6410 - Historic Preservation	18	78,800	0	0	0	0	0	0	0	78,800	80,550	72,185	18
6420 - Fair & 4-H Clubs	19	41,300	0	0	0	0	0	0	0	41,300	41,300	41,300	19
6430 - Fairgrounds	20	0	0	0	0	0	0	0	0	0	0	0	20
6440 - Memorial Halls	21	0	0	0	0	0	0	0	0	0	0	0	21
6450 - Other Educational Services	22	0	0	0	0	0	0	0	0	0	450,000	29,523	22
Subtotal	23	164,115	0	0	1,265,104	0	0	0	0	1,429,219	1,854,101	1,338,471	23
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
6500 - Property	24	0	0	0	0	0	0	0	0	0	0	0	24
6510 - Buildings	25	0	0	0	0	0	0	0	0	0	0	0	25
6520 - Equipment	26	0	0	0	0	0	0	0	0	0	0	0	26
6530 - Public Facilities	27	0	0	0	0	0	0	0	0	0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
<b>Total - County Environment and Education</b>	<b>29</b>	<b>7,026,261</b>	<b>0</b>	<b>0</b>	<b>1,738,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,764,424</b>	<b>9,146,975</b>	<b>9,028,855</b>	<b>29</b>

SERVICE AREA 7

**ROADS & TRANSPORTATION**  
 County Name: JOHNSON COUNTY  
 County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>													
7000 - Administration	1	0	0	0	0	0	474,940	0	0	474,940	455,769	382,521	1
7010 - Engineering	2	0	0	0	0	0	1,452,782	0	0	1,452,782	1,677,457	1,785,810	2
Subtotal	3	0	0	0	0	0	1,927,722	0	0	1,927,722	2,133,226	2,168,331	3
<b>ROADWAY MAINTENANCE PROGRAM</b>													
7100 - Bridges & Culverts	4	0	0	0	0	0	80,000	0	0	80,000	167,997	90,297	4
7110 - Roads	5	0	0	0	0	0	6,896,888	0	0	6,896,888	6,584,376	5,160,840	5
7120 - Snow & Ice Control	6	0	0	0	0	0	416,344	0	0	416,344	541,145	631,689	6
7130 - Traffic Controls	7	0	0	0	0	0	434,756	0	0	434,756	307,433	381,746	7
7140 - Road Clearing	8	0	0	0	0	0	183,753	0	0	183,753	283,526	599,934	8
Subtotal	9	0	0	0	0	0	8,011,741	0	0	8,011,741	7,884,477	6,864,506	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>													
7200 - New Equipment	10	0	0	0	0	0	1,100,000	0	0	1,100,000	1,200,000	857,465	10
7210 - Equipment Operations	11	0	0	0	0	0	1,614,212	0	0	1,614,212	1,560,991	1,721,136	11
7220 - Tools, Materials & Supplies	12	0	0	0	0	0	92,000	0	0	92,000	92,000	80,262	12
7230 - Real Estate & Buildings	13	0	0	0	0	0	0	0	0	0	0	10,014	13
Subtotal	14	0	0	0	0	0	2,806,212	0	0	2,806,212	2,852,991	2,668,877	14
<b>MASS TRANSIT PROGRAM</b>													
7300 - Air Transportation	15	0	0	0	0	0	0	0	0	0	0	0	15
7310 - Ground Transportation	16	0	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
<b>Total - Roads &amp; Transportation</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,745,675</b>	<b>0</b>	<b>0</b>	<b>12,745,675</b>	<b>12,870,694</b>	<b>11,701,714</b>	<b>18</b>

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS  
 County Name: JOHNSON COUNTY  
 County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>REPRESENTATION SERVICES PROGRAM</b>													
8000 - Elections Administration	1	0	1,665,215	0	0	0	0	0	0	1,665,215	1,148,425	1,407,555	1
8010 - Local Elections	2	0	0	0	0	0	0	0	0	0	491,073	74,790	2
8020 - Township Officials	3	8,050	0	0	0	0	0	0	0	8,050	8,150	4,694	3
Subtotal	4	8,050	1,665,215	0	0	0	0	0	0	1,673,265	1,647,648	1,487,039	4
<b>STATE ADMINISTRATIVE SERVICES</b>													
8100 - Motor Vehicle Registrations& Licensing	5	1,529,433	0	0	0	0	0	0	0	1,529,433	1,478,433	1,382,469	5
8101 - Driver Licenses Services	6	0	0	0	0	0	0	0	0	0	0	0	6
8110 - Recording of Public Documents	7	997,518	0	0	0	0	0	79,750	0	1,077,268	951,680	910,352	7
Subtotal	8	2,526,951	0	0	0	0	0	79,750	0	2,606,701	2,430,113	2,292,821	8
<b>Total - Government Services to Residents</b>	9	2,535,001	1,665,215	0	0	0	0	79,750	0	4,279,966	4,077,761	3,779,860	9

SERVICE AREA 9

ADMINISTRATION  
 County Name: JOHNSON COUNTY  
 County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>													
9000 - General County Management	1	7,622,969	1,350	0	0	0	0	0	0	7,624,319	9,300,200	5,963,631	1
9010 - Administrative Management Services	2	1,676,733	0	0	0	0	0	0	0	1,676,733	1,802,307	1,691,958	2
9020 - Treasury Management Services	3	615,010	0	0	0	0	0	0	0	615,010	593,157	555,027	3
9030 - Other Policy & Administration	4	296,300	0	0	0	0	0	0	0	296,300	393,500	328,851	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5	793,393	0	0	0	0	0	0	0	793,393	885,641	1,451,694	5
Subtotal	6	11,004,405	1,350	0	0	0	0	0	0	11,005,755	12,974,805	9,991,161	6
<b>CENTRAL SERVICES PROGRAM</b>													
9100 - General Services	7	2,634,374	0	0	0	0	0	0	0	2,634,374	2,981,178	2,595,706	7
9110 - Information Tech Services	8	3,674,730	0	0	0	0	0	0	0	3,674,730	3,110,475	2,744,656	8
9120 - GIS Systems	9	0	0	0	0	0	0	0	0	0	0	0	9
Subtotal	10	6,309,104	0	0	0	0	0	0	0	6,309,104	6,091,653	5,340,362	10
<b>RISK MANAGEMENT SERVICES PROGRAM</b>													
9200 - Tort Liability	11	0	653,350	0	0	0	0	0	0	653,350	651,850	591,291	11
9210 - Safety of Workplace	12	0	1,262,500	0	0	0	0	0	0	1,262,500	1,147,500	1,170,105	12
9220 - Fidelity of Public Officers	13	0	10,000	0	0	0	0	0	0	10,000	10,000	8,198	13
9230 - Unemployment Compensation	14	0	105,000	0	0	0	0	0	0	105,000	105,000	23,470	14
Subtotal	15	0	2,030,850	0	0	0	0	0	0	2,030,850	1,914,350	1,793,064	15
<b>Total - Administration</b>	16	17,313,509	2,032,200	0	0	0	0	0	0	19,345,709	20,980,808	17,124,587	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: JOHNSON COUNTY

County No: 52

	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>NONPROGRAM CURRENT EXPENDITURES</b>															
0010 - County Farm Operations	1	353,303	0	0	0	0	0	0	0	0	0	353,303	78,000	27,955	
0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0	0	0	0	0	0	0	0	
0030 - Other Nonprogram Current	3	0	0	0	0	0	0	0	0	0	0	0	0	0	
0040 - Other County Enterprises	4	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total - Nonprogram Current	5	353,303	0	0	0	0	0	0	0	0	0	353,303	78,000	27,955	
<b>LONG-TERM DEBT SERVICE</b>															
0100 - Principal	6	0	0	0	0	0	0	0	22,097,700	0	22,097,700	20,533,667	16,547,833	6	
0110 - Interest and Fiscal Charges	7	0	0	0	0	0	0	0	642,371	0	642,371	714,223	550,967	7	
Total Long-term Debt Service	8	0	0	0	0	0	0	0	22,740,071	0	22,740,071	21,247,890	17,098,800	8	
<b>CAPITAL PROJECTS</b>															
0200 - Roadway Construction	9	0	0	0	0	12,037,900	0	2,935,160	0	0	14,973,060	12,043,810	771,434	9	
0210 - Conservation Land Acquisition & Dev.	10	0	0	0	0	0	839,186	6,100,000	0	0	6,939,186	7,286,186	3,323,602	10	
0220 - Other Capital Projects	11	165,660	0	0	0	0	0	8,295,757	0	0	8,461,417	14,531,889	12,987,963	11	
Total Capital Projects	12	165,660	0	0	0	12,037,900	839,186	17,330,917	0	0	30,373,663	33,861,885	17,082,999	12	
<b>EXPENDITURES SUMMARY</b>															
Total Public Safety and Legal Services	13	42,495,884	1,073,425	0	159,945	0	0	689,629	0	0	44,418,883	41,121,881	36,471,153	13	
Total Physical Health and Social Services	14	20,948,581	0	0	0	0	0	889,000	0	0	21,837,581	24,117,756	21,678,327	14	
Total County Environment and Education	16	7,026,261	0	0	1,738,163	0	0	0	0	0	8,764,424	9,146,975	9,028,855	16	
Total Roads & Transportation	17	0	0	0	0	12,745,675	0	0	0	0	12,745,675	12,870,694	11,701,714	17	
Total Government Services to Residents	18	2,535,001	1,665,215	0	0	0	0	79,750	0	0	4,279,966	4,077,761	3,779,860	18	
Total Administration	19	17,313,509	2,032,200	0	0	0	0	0	0	0	19,345,709	20,980,808	17,124,587	19	
Total Nonprogram Current	20	353,303	0	0	0	0	0	0	0	0	353,303	78,000	27,955	20	
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	22,740,071	0	22,740,071	21,247,890	17,098,800	21	
Total Capital Projects	22	165,660	0	0	0	12,037,900	839,186	17,330,917	0	0	30,373,663	33,861,885	17,082,999	22	
Total - All Expenditures	23	90,838,199	4,770,840	0	1,898,108	0	24,783,575	2,497,565	17,330,917	22,740,071	164,859,275	167,503,650	133,994,250	23	
<b>OTHER BUDGETARY FINANCING USES</b>															
<b>OPERATING TRANSFERS OUT</b>															
To General Supplemental	24	0	0	0	0	0	0	0	0	0	0	0	0	24	
To Rural Services Supplemental	25	0	0	0	0	0	0	0	0	0	0	0	0	25	
To Secondary Roads	26	1,705,490	0	0	6,223,706	0	0	0	0	0	7,929,196	7,512,785	7,376,152	26	
To Other Budgetary Funds	27	8,405,115	8,086,550	0	0	0	0	0	0	0	16,491,665	29,543,945	26,448,357	27	
Total Operating Transfers Out	28	10,110,605	8,086,550	0	6,223,706	0	0	0	0	0	24,420,861	37,056,730	33,824,509	28	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29	0	0	0	0	0	0	0	0	0	0	0	0	29	
Increase (Decrease) In Reserves	30	0	0	0	0	0	0	0	0	0	0	0	0	30	
Fund Balance - Nonspendable	31	0	0	0	0	0	0	0	0	0	0	0	0	31	
Fund Balance - Restricted	32	0	2,000,000	0	554,685	0	3,550,320	4,465,613	0	500,000	41,508	11,112,126	22,475,765	40,537,470	32
Fund Balance - Committed	33	0	0	0	0	0	0	0	0	0	0	0	0	33	
Fund Balance - Assigned	34	0	0	0	0	0	0	0	4,514,044	0	4,514,044	11,757,424	15,812,422	34	
Fund Balance - Unassigned	35	19,975,000	0	0	0	0	0	0	0	0	19,975,000	26,724,033	27,848,263	35	
Total Ending Fund Balance - June 30,	36	19,975,000	2,000,000	0	554,685	0	3,550,320	4,465,613	4,514,044	500,000	41,508	35,601,170	60,957,222	84,198,155	36
<b>Total Requirements</b>	37	120,923,804	14,857,390	0	8,676,499	0	28,333,895	6,963,178	21,844,961	23,240,071	41,508	224,881,306	265,517,602	252,016,914	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 2026/2027	Interest Due 2026/2027	Bond Registration Due 2026/2027	TOTAL OBLIGATION Due 2026/2027	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
GO COUNTY PURPOSE BOND 2024C	1	3,420,000		1,237,000	56,902	0	1,293,902	257,010	1,036,892
GO COUNTY PURPOSE BOND 2025A	2	4,456,000		1,485,000	89,130	0	1,574,130		1,574,130
GO COUNTY PURPOSE BOND 2025C	3	4,064,000		1,355,000	104,839	0	1,459,839		1,459,839
GO COUNTY PURPOSE BOND 2026A	4	16,134,450		16,134,450	250,000	0	16,384,450		16,384,450
GO COUNTY PURPOSE BOND 2026B	5	5,658,700		1,886,250	141,500	0	2,027,750		2,027,750
	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
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>				22,097,700	642,371	0	22,740,071	257,010	22,483,061
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
	21						0		0
	22						0		0
	23						0		0
	24						0		0
	25						0		0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>							0	0	0

**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION  
 FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC  
 PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

**Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.**

**Comparison of the proposed general basic rate with the statutory maximum Rural 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:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.36376
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION  
 FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC  
 PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

**Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.**

**Comparison of the proposed general basic rate with the statutory maximum 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:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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