

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026

County Name: RINGGOLD COUNTY County Number: 80

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

Meeting Date: 4/7/2025 Meeting Time: 10:00 AM Meeting Location: Ringgold County Courthouse Assembly Room

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

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.ringgoldcounty.iowa.gov

County Telephone Number
 (641) 464-3239

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,344,370	4,193,663	3,968,958	4.62
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	142,550	149,800	181,024	
Net Current Property Taxes	4	4,201,820	4,043,863	3,787,934	
Delinquent Property Tax Revenue	5	120	0	30	
Penalties, Interest & Costs on Taxes	6	10,000	10,100	26,195	
Other County Taxes/TIF Tax Revenues	7	528,472	510,648	551,402	-2.10
Intergovernmental	8	4,595,651	4,838,344	4,684,857	
Licenses & Permits	9	28,500	43,500	29,503	
Charges for Service	10	312,892	302,222	291,766	
Use of Money & Property	11	201,540	223,312	289,537	
Miscellaneous	12	41,070	413,575	272,513	
Subtotal Revenues	13	9,920,065	10,385,564	9,933,737	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	920,000	920,000	920,000	
Proceeds of Fixed Asset Sales	16	0	0	7,010	
Total Revenues & Other Sources	17	10,840,065	11,305,564	10,860,747	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	1,950,011	1,959,716	1,721,127	6.44
Physical Health and Social Services	19	959,694	1,042,884	997,269	-1.90
County Environment and Education	21	477,408	474,218	452,518	2.71
Roads & Transportation	22	4,841,643	4,551,399	4,573,062	2.89
Government Services to Residents	23	345,442	325,216	381,715	-4.87
Administration	24	1,311,617	1,382,861	1,102,999	9.05
Nonprogram Current	25	0	0	0	
Debt Service	26	187,200	189,800	189,200	-0.53
Capital Projects	27	546,000	900,000	553,377	-0.67
Subtotal Expenditures	28	10,619,015	10,826,094	9,971,267	
Other Financing Uses:					
Operating Transfers Out	29	920,000	920,000	920,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	11,539,015	11,746,094	10,891,267	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-698,950	-440,530	-30,520	
Beginning Fund Balance - July 1,	33	6,027,857	6,468,387	6,498,907	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,581,747	2,696,114	5,033,733	
Fund Balance - Committed	37	140,000	100,000	139,636	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,607,160	3,231,743	1,295,018	
Total Ending Fund Balance - June 30,	40	5,328,907	6,027,857	6,468,387	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,174,870				
Rural Only Levies*:	1,169,500	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	68,377				

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

COUNTY NAME: RINGGOLD COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 80
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 3/24/2025 Meeting Time: 10:00 AM Meeting Location: Board of Supervisors Office, Ringgold County Courthouse

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)
www.ringgoldcounty.iowa.gov

County Telephone Number
(641) 464-3239

Iowa Department of Management	Current Year Certified Property Tax FY 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	420,338,655	435,457,653	435,457,653
Requested Tax Dollars-Countywide Rates Except Debt Service	3,057,527	3,057,527	3,174,870
Taxable Valuations-Debt Service	463,124,126	480,068,760	480,068,760
Requested Tax Dollars-Debt Service	0	0	0
Requested Tax Dollars-Countywide Rates	3,057,527	3,057,527	3,174,870
Tax Rate-Countywide	7.27396	7.02141	7.29088
Taxable Valuations-Rural Services	352,143,912	366,110,559	366,110,559
Requested Tax Dollars-Additional Rural Levies	1,136,136	1,136,136	1,169,500
Tax Rate-Rural Additional	3.22634	3.10326	3.19439
Rural Total	10.50030	10.12467	10.48527
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	337	380	12.76
Rural Taxpayer	487	547	12.32
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	1,488	1,700	14.25
Rural Taxpayer	2,148	2,445	13.83

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:

Costs continue to increase, especially with property/liability insurance. The proposed budget also accounts for the required purchase of updated election electronic poll books. The Board continues their transition from outsourced IT services to a complete in-house solution.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024
Taxes Levied on Property	1	3,174,870	1,169,500		0		4,344,370	4,193,663	3,968,958
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0
Less: Credits to Taxpayers	3	120,600	21,950		0		142,550	149,800	181,024
Net Current Property Taxes	4	3,054,270	1,147,550		0		4,201,820	4,043,863	3,787,934
Delinquent Property Tax Revenue	5	80	40		0		120	0	30
Penalties, Interest & Costs on Taxes	6	10,000					10,000	10,100	26,195
Other County Taxes/TIF Tax Revenues	7	51,971	476,501	0	0	0	528,472	510,648	551,402
Intergovernmental	8	976,439	3,619,212	0	0	0	4,595,651	4,838,344	4,684,857
Licenses & Permits	9	8,500	20,000	0	0	0	28,500	43,500	29,503
Charges for Service	10	309,892	3,000	0	0	0	312,892	302,222	291,766
Use of Money & Property	11	180,540	21,000	0	0	0	201,540	223,312	289,537
Miscellaneous	12	9,400	31,670	0	0	0	41,070	413,575	272,513
Subtotal Revenues	13	4,601,092	5,318,973	0	0	0	9,920,065	10,385,564	9,933,737
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0
Operating Transfers In	15	0	920,000	0	0	0	920,000	920,000	920,000
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	7,010
Total Revenues & Other Sources	17	4,601,092	6,238,973	0	0	0	10,840,065	11,305,564	10,860,747
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	1,379,338	570,673		0	0	1,950,011	1,959,716	1,721,127
Physical Health and Social Services	19	936,984	22,710		0	0	959,694	1,042,884	997,269
County Environment and Education	21	377,334	100,074		0	0	477,408	474,218	452,518
Roads & Transportation	22	0	4,841,643		0	0	4,841,643	4,551,399	4,573,062
Government Services to Residents	23	343,842	1,600		0	0	345,442	325,216	381,715
Administration	24	1,311,617	0		0	0	1,311,617	1,382,861	1,102,999
Nonprogram Current	25	0	0		0	0	0	0	0
Debt Service	26	0	187,200		0	0	187,200	189,800	189,200
Capital Projects	27	0	546,000	0	0	0	546,000	900,000	553,377
Subtotal Expenditures	28	4,349,115	6,269,900	0	0	0	10,619,015	10,826,094	9,971,267
Other Financing Uses:									
Operating Transfers Out	29	0	920,000	0	0	0	920,000	920,000	920,000
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31	4,349,115	7,189,900	0	0	0	11,539,015	11,746,094	10,891,267
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses									
Beginning Fund Balance - July 1, 2025	32	251,977	-950,927	0	0	0	-698,950	-440,530	-30,520
Increase (Decrease) in Reserves (GAAP Budgeting)	33	1,828,501	4,199,356	0	0	0	6,027,857	6,468,387	6,498,907
Fund Balance - Nonspendable	34	0	0	0	0	0	0	0	0
Fund Balance - Restricted	35	0	0	0	0	0	0	0	0
Fund Balance - Committed	36	473,318	3,108,429	0	0	0	3,581,747	2,696,114	5,033,733
Fund Balance - Assigned	37	0	140,000	0	0	0	140,000	100,000	139,636
Fund Balance - Unassigned	38	0	0	0	0	0	0	0	0
Total Ending Fund Balance - June 30,	39	1,607,160	0	0	0	0	1,607,160	3,231,743	1,295,018
	40	2,080,478	3,248,429	0	0	0	5,328,907	6,027,857	6,468,387

Proposed tax rate per \$1,000 valuation for County purposes: 7.29088 urban areas; 10.48527 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 80 County Name: RINGGOLD COUNTY Date Adopted: 4/7/2025

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 %
FY 2025 Budget Data	4.58874	1,962,487	427,674,449	3.47
Limitation Percentage				
	1			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	4.54331	2,010,746	2.46	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.22634	1,153,329	357,473,139	3.86
Limitation Percentage				
	1			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.19439	1,186,001	2.83	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		442,572,835		435,457,653	
General Basic	2	2,010,746		4.54331		1,978,419
+ Cemetery (Pioneer - 331.424B)	3	16,000		0.03615		15,742
= Total for General Basic	4	2,026,746				1,994,161
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	0				0
General Supplemental	6	1,200,000		2.71142		1,180,709
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	44,000				43,293
Debt Service (from Form 703 col. I Countywide total)	9	0	487,183,942	0.00000	480,068,760	0
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other 0	11	0		0.00000		0
Subtotal Countywide (A)	12	3,226,746		7.29088		3,174,870
B. All Rural Services Only Levies:	13		371,276,168		366,110,559	
Rural Services Basic	14	1,186,001		3.19439		1,169,500
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17	0		0.00000		0
Other 0	18	0		0.00000		0
Other 0	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	1,186,001		3.19439		1,169,500
Subtotal Countywide/All Rural Services (A + B)	21	4,412,747		10.48527		4,344,370
C. Special District Levies:						
Flood & Erosion	22	0	0	0.00000	0	0
Voted Emergency Medical Services (partial county)	23	0	0	0.00000	0	0
Other 0	24	0	0	0.00000	0	0
Other 0	25	0	0	0.00000	0	0
Other 0	26	0	0	0.00000	0	0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	4,412,747				4,344,370

Compensation Schedule for FY 2025/2026			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	56,634		
Auditor	56,870	1	Diagonal Progress
Recorder	56,595	2	Mount Ayr Record News
Treasurer	56,595	3	
Sheriff	91,809	4	
Supervisors	34,458	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

(Board Chairperson)

(Date)

(County Auditor or Budget Preparer)

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

(County Auditor Signature of Certification)

(Date)

REVENUES DETAIL

County Name: RINGGOLD COUNTY
County No: 80

	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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	
TAXED LEVIED ON PROPERTY	1	1,994,161	1,180,709		1,169,500	0		0		0		4,344,370	4,193,663	3,968,958	1
	Less: Uncoll: Del. Taxes Levy Year											0	0	0	2
	2														
	Less: Credits to Taxpayers	80,000	40,600		21,950							142,550	149,800	181,024	3
	1000 Net Current Property Taxes	1,914,161	1,140,109		1,147,550	0		0	0	0		4,201,820	4,043,863	3,787,934	4
	1010 Definq. Property Tax Revenue	50	30		40	0		0	0	0		120	0	30	5
OTHER PENALTIES, INT. & COSTS ON TAXES	6	10,000										10,000	10,100	26,195	6
	OTHER COUNTY TAXES/TIF REVENUES														
	12XX Other County Taxes	65	30	0	0	0		0		0		95	95	155	7
	13XX Voter-Approved Local Option Taxes	0	0	0	0	0	0	460,000	0	0	0	460,000	440,000	480,871	8
	14XX Gambling Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	9
	15XX TIF Tax Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	10
16XX Utility Tax Replacement Excise Taxes	11	32,585	19,291		16,501	0		0		0		68,377	70,553	70,376	11
	17XX Taxes Collected for Other Governments	0	0		0	0		0		0		0	0	0	11B
	Subtotal	32,650	19,321	0	16,501	0	0	460,000	0	0	0	528,472	510,648	551,402	12
	INTERGOVERNMENTAL REVENUE														
	20XX State Shared Revenues	500	0	0	0	0	3,580,462	0	0	0	0	3,580,962	3,413,556	3,601,972	13
	21XX State Replacements Against Levied Taxes	80,000	40,600		29,150	0		0		0		149,750	149,800	181,024	14
22XX Other State Tax Replacements	15	2,300	2,700	0	1,100	0	0	0	0	0	0	6,100	8,650	10,868	15
	23XX, 24XX State/Federal Pass-Thru Revenues	129,670	0	383,040	0	0	0	0	0	0	0	512,710	556,366	510,584	16
	25XX Contributions from Other Intergovernmental Units	288,375	19,000	19,454	0	0	0	0	0	0	0	326,829	341,862	283,081	17
	26XX, 27XX State Grants and Entitlements	10,800	0	0	0	0	0	8,500	0	0	0	19,300	22,300	64,328	18
	28XX Federal Grants and Entitlements	0	0	0	0	0	0	0	0	0	0	0	345,810	33,000	19
	29XX Payments in Lieu of Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	20
3XXX Licenses & Permits	Subtotal (lines 13 - 20)	511,645	62,300	402,494	30,250	0	3,580,462	8,500	0	0	0	4,595,651	4,838,344	4,684,857	21
	4XXX, 5XXX Charges for Service	8,500	0	0	0	0	20,000	0	0	0	0	28,500	43,500	29,503	22
	6XXX Use of Money & Property	180,540	0	0	0	0	0	21,000	0	0	0	201,540	223,312	289,537	24
	8XXX Miscellaneous	2,400	1,000	6,000	0	0	2,500	29,170	0	0	0	41,070	413,575	272,513	25
	Total Revenues	2,967,838	1,222,760	410,494	1,194,341	0	3,602,962	521,670	0	0	0	9,920,065	10,385,564	9,933,737	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN	9000 From General Basic		0	0	0		0	0	0	0	0	0	0	0	27
	9020 From Rural Services Basic					0	920,000	0	0	0	0	920,000	920,000	920,000	28
	90xx From Other Budgetary Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	29
	Subtotal (lines 27 - 29)	0	0	0	0	0	920,000	0	0	0	0	920,000	920,000	920,000	30
	91XX Proceeds/Gen Long-Term Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	31
	92XX Proceeds/Gen Capital Asset Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	32
Total Revenues and Other Sources	33	2,967,838	1,222,760	410,494	1,194,341	0	4,522,962	521,670	0	0	0	10,840,065	11,305,564	10,860,747	33
	Beginning Fund Balance - July 1, NaN	1,346,524	299,253	182,724	275,833	0	2,041,603	1,881,920	0	0	0	6,027,857	6,468,387	6,498,907	34
	Total Resources	4,314,362	1,522,013	593,218	1,470,174	0	6,564,565	2,403,590	0	0	0	16,867,922	17,773,951	17,359,654	35
	Loss on Nonreplaced Credits Against Levied Taxes	0	0	0	7,200	0	0	0	0	0	0	7,200	0	0	36

SERVICE AREA A 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: RINGGOLD COUNTY
County No: 80

		GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024				
LAW ENFORCEMENT PROGRAM																
1000 - Uniformed Patrol Services	1	28,150	55,104	0	151,487	0	0	2,000	0	236,741	233,350	214,624	1			
1010 - Investigations	2	0	0	0	0	0	0	1,000	0	1,000	1,000	1,000	2			
1020 - Unified Law Enforcement	3	40,000	10,100	0	0	0	0	0	0	50,100	42,000	38,733	3			
1030 - Contract Law Enforcement	4	174,540	54,198	0	0	0	0	0	0	228,738	238,200	222,365	4			
1040 - Law Enforcement Communications	5	250,900	104,800	0	0	0	0	140,686	0	496,386	503,176	432,832	5			
1050 - Adult Correctional Services	6	42,500	5,600	15,000	0	0	0	273,500	0	336,600	359,100	214,701	6			
1060 - Administration	7	308,357	57,843	0	0	0	0	2,000	0	368,200	350,420	373,991	7			
Subtotal	8	844,447	287,645	15,000	151,487	0	0	419,186	0	1,717,765	1,727,246	1,498,246	8			
LEGAL SERVICES PROGRAM																
1100 - Criminal Prosecution	9	111,945	42,801	1,500	0	0	0	0	0	156,246	157,070	149,227	9			
1110 - Medical Examiner	10	15,000	0	0	0	0	0	0	0	15,000	15,000	21,004	10			
1120 - Child Support Recovery	11	0	0	0	0	0	0	0	0	0	0	0	11			
Subtotal	12	126,945	42,801	1,500	0	0	0	0	0	171,246	172,070	170,231	12			
EMERGENCY SERVICES																
1200 - Ambulance Services	13	0	0	0	0	0	0	0	0	0	0	0	13			
1210 - Emergency Management	14	0	51,000	0	0	0	0	0	0	51,000	49,000	48,984	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	0	51,000	0	0	0	0	0	0	51,000	49,000	48,984	17			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM																
1400 - Physical Operations	18	0	500	0	0	0	0	0	0	500	500	266	18			
1410 - Research & Other Assistance	19	0	500	0	0	0	0	0	0	500	400	236	19			
1420 - Bailiff Services	20	0	0	0	0	0	0	0	0	0	0	0	20			
Subtotal	21	0	1,000	0	0	0	0	0	0	1,000	900	502	21			
COURT PROCEEDINGS PROGRAM																
1500 - Juries & Witnesses	22	0	0	0	0	0	0	0	0	0	0	0	22			
1510 - (Reserved)	23												23			
1520 - Detention Services	24	0	7,000	0	0	0	0	0	0	7,000	7,000	2,902	24			
1530 - Court Costs	25	0	0	0	0	0	0	0	0	0	0	0	25			
1540 - Service of Civil Papers	26	0	0	0	0	0	0	0	0	0	0	0	26			
Subtotal	27	0	7,000	0	0	0	0	0	0	7,000	7,000	2,902	27			
JUVENILE JUSTICE ADMINISTRATION PROGRAM																
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0	0	0	0	0	28			
1610 - Juvenile Representation Services	29	0	0	0	0	0	0	0	0	0	0	0	29			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	2,000	0	0	0	0	0	0	2,000	3,500	262	30			
Subtotal	31	0	2,000	0	0	0	0	0	0	2,000	3,500	262	31			
Total - Public Safety & Legal Services	32	971,392	391,446	16,500	151,487	0	0	419,186	0	1,950,011	1,959,716	1,721,127	32			

SERVICE AREA A 3

PHYSICAL HEALTH & SOCIAL SERVICES
County Name: RINGGOLD COUNTY
County No: 80

		GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
PHYSICAL HEALTH SERVICES PROGRAM													
	3000 - Personal & Family Health Services	1	96,160	39,241	0	0	0	0	17,710	0	153,111	152,308	148,107
	3010 - Communicable Disease Prevention & Control Services	2	19,900	0	0	0	0	0	0	0	19,900	4,500	59,420
	3020 - Environmental Health	3	19,365	2,393	0	0	0	0	0	0	21,758	24,704	17,245
	3040 - Health Administration	4	201,701	69,244	0	0	0	0	0	0	270,945	312,586	311,214
	3050 - Support of Hospitals	5	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	6	337,126	110,878	0	0	0	0	17,710	0	465,714	494,098	535,986
SERVICES TO POOR PROGRAM													
	3100 - Administration	7	19,800	0	0	0	0	0	0	0	19,800	20,800	18,380
	3110 - General Welfare Services	8	12,125	0	0	0	0	0	0	0	12,125	12,125	4,029
	3120 - Care in County Care Facility	9	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	10	31,925	0	0	0	0	0	0	0	31,925	32,925	22,409
SERVICES TO MILITARY VETERANS PROGRAM													
	3200 - Administration	11	41,453	4,812	0	0	0	0	0	0	46,265	45,469	41,100
	3210 - General Services to Veterans	12	14,000	0	0	0	0	0	0	0	14,000	14,300	9,631
	Subtotal	13	55,453	4,812	0	0	0	0	0	0	60,265	59,769	50,731
CHILDREN'S & FAMILY SERVICES PROGRAM													
	3300 - Youth Guidance	14	0	0	0	0	0	0	0	0	0	0	0
	3310 - Family Protective Services	15	0	0	0	0	0	0	0	0	0	0	0
	3320 - Services for Disabled Children	16	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	17	0	0	0	0	0	0	0	0	0	0	0
SERVICES TO OTHER ADULTS PROGRAM													
	3400 - Services to the Elderly	18	7,000	0	0	0	0	0	0	0	7,000	7,000	18
	3410 - Other Social Services	19	0	0	389,040	0	0	0	0	0	389,040	428,342	381,143
	3420 - Social Services Business Operations	20	0	0	0	0	0	0	0	0	0	0	0
	Subtotal	21	7,000	0	389,040	0	0	0	0	0	396,040	435,342	388,143
CHEMICAL DEPENDENCY PROGRAM													
	3500 - Treatment Services	22	0	750	0	0	0	0	0	0	750	750	0
	3510 - Preventive Services	23	0	0	0	0	0	0	0	0	0	0	0
	3520 - Opioid Litigation Settlement	24	0	0	0	0	0	5,000	0	5,000	20,000	20,000	0
	Subtotal	25	0	750	0	0	0	5,000	0	5,750	20,750	20,750	0
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES													
		26	431,504	116,440	389,040	0	0	22,710	0	959,694	1,042,884	997,269	26

COUNTY ENVIRONMENT AND EDUCATION
County Name: RINGGOLD COUNTY
County No: 80

		GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024				
ENVIRONMENTAL QUALITY PROGRAM																
6000 - Natural Resources Conservation	1	0	0	0	25,325	0	0	0	0	25,325	24,130	3,900	1			
6010 - Weed Eradication	2	0	0	0	5,424	0	0	0	0	5,424	5,527	4,208	2			
6020 - Solid Waste Disposal	3	0	0	0	24,000	0	0	0	0	24,000	24,000	21,590	3			
6030 - Environmental Restoration	4	0	0	0	0	0	0	0	0	0	0	0	4			
Subtotal	5	0	0	0	54,749	0	0	0	0	54,749	53,657	29,698	5			
CONSERVATION & RECREATION SERVICES PROGRAM																
6100 - Administration	6	100,700	24,394	0	0	0	0	0	0	125,094	119,463	107,171	6			
6110 - Maintenance & Operations	7	183,040	5,000	0	0	0	0	20,000	0	208,040	197,340	199,840	7			
6120 - Recreation & Environmental Educ.	8	0	0	0	0	0	0	0	0	0	15,500	215	8			
Subtotal	9	283,740	29,394	0	0	0	0	20,000	0	333,134	332,303	307,226	9			
ANIMAL CONTROL PROGRAM																
6200 - Animal Shelter	10	0	0	0	0	0	0	0	0	0	0	0	10			
6210 - Animal Bounties & State Apiarist Expenses	11	200	0	0	0	0	0	0	0	200	200	0	11			
Subtotal	12	200	0	0	0	0	0	0	0	200	200	0	12			
COUNTY DEVELOPMENT PROGRAM																
6300 - Land Use & Building Controls	13	0	0	0	0	0	0	0	0	0	0	0	13			
6310 - Housing Rehabilitation & Develop.	14	0	0	0	0	0	0	0	0	0	0	0	14			
6320 - Community Economic Development	15	8,500	0	0	0	0	0	0	0	8,500	8,428	37,759	15			
Subtotal	16	8,500	0	0	0	0	0	0	0	8,500	8,428	37,759	16			
EDUCATIONAL SERVICES PROGRAM																
6400 - Libraries	17	0	0	0	25,325	0	0	0	0	25,325	24,130	23,055	17			
6410 - Historic Preservation	18	22,500	0	0	0	0	0	0	0	22,500	22,500	16,780	18			
6420 - Fair & 4-H Clubs	19	0	0	0	0	0	0	0	0	0	0	0	19			
6430 - Fairgrounds	20	15,000	0	0	0	0	0	0	0	15,000	15,000	20,000	20			
6440 - Memorial Halls	21	0	0	0	0	0	0	0	0	0	0	0	21			
6450 - Other Educational Services	22	18,000	0	0	0	0	0	0	0	18,000	18,000	18,000	22			
Subtotal	23	55,500	0	0	25,325	0	0	0	0	80,825	79,630	77,835	23			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM																
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			
Total - County Environment and Education	29	347,940	29,394	0	80,074	0	0	20,000	0	477,408	474,218	452,518	29			

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: RINGGOLD COUNTY
County No: 80

		GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration	1						744,772			744,772	723,322	690,674	1	
7010 - Engineering	2						162,256			162,256	161,818	201,351	2	
Subtotal	3	0	0	0	0	0	907,028	0	0	907,028	885,140	892,025	3	
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts	4						518,047			518,047	576,949	333,749	4	
7110 - Roads	5						1,914,503			1,914,503	1,486,264	2,092,228	5	
7120 - Snow & Ice Control	6						130,757			130,757	104,536	95,941	6	
7130 - Traffic Controls	7						118,649			118,649	94,459	87,135	7	
7140 - Road Clearing	8						136,665			136,665	281,813	97,339	8	
Subtotal	9	0	0	0	0	0	2,818,621	0	0	2,818,621	2,544,021	2,706,392	9	
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment	10						120,495			120,495	75,715	100,192	10	
7210 - Equipment Operations	11						954,702			954,702	993,632	839,930	11	
7220 - Tools, Materials & Supplies	12						12,500			12,500	12,500	9,132	12	
7230 - Real Estate & Buildings	13						28,297			28,297	40,391	25,391	13	
Subtotal	14	0	0	0	0	0	1,115,994	0	0	1,115,994	1,122,238	974,645	14	
MASS TRANSIT PROGRAM														
7300 - Air Transportation	15						0			0	0	0	15	
7310 - Ground Transportation	16									0	0	0	16	
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17	
Total - Roads & Transportation	18	0	0	0	0	0	4,841,643	0	0	4,841,643	4,551,399	4,573,062	18	

SERVICE AREA A 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: RINGGOLD COUNTY
County No: 80

GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	0	74,795	0	0	0	0	0	74,795	71,410	70,262	1
8010 - Local Elections	2	0	41,450	0	0	0	0	0	41,450	34,550	98,087	2
8020 - Township Officials	3	0	1,360	0	0	0	0	0	1,360	1,360	800	3
Subtotal	4	0	117,605	0	0	0	0	0	117,605	107,320	169,149	4
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations & Licensing	5	52,489	20,339	0	0	0	0	0	72,828	69,273	66,537	5
8101 - Driver Licenses Services	6	0	0	0	0	0	0	0	0	0	0	6
8110 - Recording of Public Documents	7	110,141	43,268	0	0	0	1,600	0	155,009	148,623	146,029	7
Subtotal	8	162,630	63,607	0	0	0	1,600	0	227,837	217,896	212,566	8
Total - Government Services to Residents	9	162,630	181,212	0	0	0	1,600	0	345,442	325,216	381,715	9

SERVICE AREA 9

ADMINISTRATION
County Name: RINGGOLD COUNTY
County No: 80

		GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
POLICY & ADMINISTRATION PROGRAM														
	9000 - General County Management	1	147,725	57,968	0	0	0	0	0	205,693	212,194	196,585		
	9010 - Administrative Management Services	2	63,216	23,679	0	0	0	0	0	86,895	87,760	81,398		
	9020 - Treasury Management Services	3	122,700	43,094	0	0	0	0	0	165,794	149,823	144,559		
	9030 - Other Policy & Administration	4	68,400	0	0	0	0	0	0	68,400	68,300	58,050		
	9040 - Reimbursable Administrative Service Organization Direct Expenses	5	0	0	19,454	0	0	0	0	19,454	20,363	18,857		
	Subtotal	6	402,041	124,741	19,454	0	0	0	0	546,236	538,440	499,449		
CENTRAL SERVICES PROGRAM														
	9100 - General Services	7	111,355	19,577	0	0	0	0	0	130,932	134,394	112,760		
	9110 - Information Tech Services	8	280,340	26,109	0	0	0	0	0	306,449	346,027	223,180		
	9120 - GIS Systems	9	0	0	0	0	0	0	0	0	0	0		
	Subtotal	10	391,695	45,686	0	0	0	0	0	437,381	480,421	335,940		
RISK MANAGEMENT SERVICES PROGRAM														
	9200 - Tort Liability	11	0	320,000	0	0	0	0	0	320,000	350,000	257,131		
	9210 - Safety of Workplace	12	0	0	0	0	0	0	0	0	0	0		
	9220 - Fidelity of Public Officers	13	0	0	0	0	0	0	0	0	0	0		
	9230 - Unemployment Compensation	14	0	8,000	0	0	0	0	0	8,000	14,000	10,479		
	Subtotal	15	0	328,000	0	0	0	0	0	328,000	364,000	267,610		
	Total - Administration	16	793,736	498,427	19,454	0	0	0	0	1,311,617	1,382,861	1,102,999		

SERVICE AREA A 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: RINGGOLD COUNTY
County No: 80

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
NONPROGRAM CURRENT EXPENDITURES															
	0010 - County Farm Operations	1	0	0	0	0	0	0	0			0	0	0	1
	0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0	0			0	0	0	2
	0030 - Other Nonprogram Current	3	0	0	0	0	0	0	0			0	0	0	3
	0040 - Other County Enterprises	4	0	0	0	0	0	0	0			0	0	0	4
	Total - Nonprogram Current	5	0	0	0	0	0	0	0			0	0	0	5
LONG-TERM DEBT SERVICE															
	0100 - Principal	6	0	0	0	0	0	180,000	0	0	0	180,000	175,000	175,000	6
	0110 - Interest and Fiscal Charges	7	0	0	0	0	0	7,200	0	0	0	7,200	14,800	14,200	7
	Total Long-term Debt Service	8	0	0	0	0	0	187,200	0	0	0	187,200	189,800	189,200	8
CAPITAL PROJECTS															
	0200 - Roadway Construction	9	0	0	0	0	546,000	0	0	0	0	546,000	900,000	553,377	9
	0210 - Conservation Land Acquisition & Dev.	10	0	0	0	0	0	0	0	0	0	0	0	0	10
	0220 - Other Capital Projects	11	0	0	0	0	0	0	0	0	0	0	0	0	11
	Total Capital Projects	12	0	0	0	0	546,000	0	0	0	0	546,000	900,000	553,377	12
EXPENDITURES SUMMARY															
	Total Public Safety and Legal Services	13	971,392	391,446	16,500	151,487	0	419,186	0	0	0	1,950,011	1,959,716	1,721,127	13
	Total Physical Health and Social Services	14	431,504	116,440	389,040	0	0	22,710	0	0	0	959,694	1,042,884	997,269	14
	Total County Environment and Education	16	347,940	29,394	0	80,074	0	20,000	0	0	0	477,408	474,218	452,518	16
	Total Roads & Transportation	17	0	0	0	0	4,841,643	0	0	0	0	4,841,643	4,551,399	4,573,062	17
	Total Government Services to Residents	18	162,630	181,212	0	0	0	1,600	0	0	0	345,442	325,216	381,715	18
	Total Administration	19	793,736	498,427	19,454	0	0	0	0	0	0	1,311,617	1,382,861	1,102,999	19
	Total Nonprogram Current	20	0	0	0	0	0	0	0	0	0	0	0	0	20
	Total Long-Term Debt Service	21	0	0	0	0	0	187,200	0	0	0	187,200	189,800	189,200	21
	Total Capital Projects	22	0	0	0	0	546,000	0	0	0	0	546,000	900,000	553,377	22
	Total - All Expenditures	23	2,707,202	1,216,919	424,994	231,561	0	650,696	0	0	0	10,619,015	10,826,094	9,971,267	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
	To General Supplemental	24	0					0	0	0	0	0	0	0	24
	To Rural Services Supplemental	25				0		0	0	0	0	0	0	0	25
	To Secondary Roads	26	0	0		920,000	0		0	0	0	920,000	920,000	920,000	26
	To Other Budgetary Funds	27	0	0	0	0	0	0	0	0	0	0	0	0	27
	Total Operating Transfers Out	28	0	0	0	920,000	0	0	0	0	0	920,000	920,000	920,000	28
REFUNDED DEBT/PAYMENTS TO ESCROW															
	Increase (Decrease) In Reserves	29	0	0	0	0	0	0	0	0	0	0	0	0	29
	Fund Balance - Nonspendable	30	0	0	0	0	0	0	0	0	0	0	0	0	30
	Fund Balance - Restricted	31	0	0	0	0	0	0	0	0	0	0	0	0	31
	Fund Balance - Committed	32	0	305,094	168,224	178,613	0	1,752,894	0	0	0	3,581,747	2,696,114	5,033,733	32
	Fund Balance - Assigned	33	0	0	0	140,000	0	0	0	0	0	140,000	100,000	139,636	33
	Fund Balance - Unassigned	34	0	0	0	0	0	0	0	0	0	0	0	0	34
	Total Ending Fund Balance - June 30,	35	1,607,160	305,094	168,224	318,613	0	1,752,894	0	0	0	1,607,160	3,231,743	1,295,018	35
	Total Requirements	36	1,607,160	305,094	168,224	318,613	0	1,752,894	0	0	0	5,328,907	6,027,857	6,468,387	36
		37	4,314,362	1,522,013	593,218	1,470,174	0	2,403,590	0	0	0	16,867,922	17,773,951	17,359,654	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 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Jail	1 1,330,000	9/23/2019	180,000	7,200		187,200	187,200	0
	2					0		0
	3					0		0
	4					0		0
	5					0		0
	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:			180,000	7,200	0	187,200	187,200	0

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

	21							0
	22							0
	23							0
	24							0
	25							0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							0	0

Exceed General and Rural

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:	4.54331
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:	3.19439
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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