

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027

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: 4/13/2026 Meeting Time: 10:00 AM Meeting Location: Assembly Room of Ringgold County Courthouse

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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,864,940	4,344,370	4,254,829	6.93
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	169,700	142,550	195,988	
Net Current Property Taxes	4	4,695,240	4,201,820	4,058,841	
Delinquent Property Tax Revenue	5	130	120	277	
Penalties, Interest & Costs on Taxes	6	15,000	10,000	29,875	
Other County Taxes/TIF Tax Revenues	7	526,844	528,472	644,575	-9.59
Intergovernmental	8	4,644,663	5,251,328	4,937,811	
Licenses & Permits	9	28,500	28,500	34,064	
Charges for Service	10	216,387	312,892	363,744	
Use of Money & Property	11	221,550	201,540	259,182	
Miscellaneous	12	36,300	41,070	470,384	
Subtotal Revenues	13	10,384,614	10,575,742	10,798,753	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	153,665	148,637	1,886,500	
Operating Transfers In	15	1,080,363	920,000	920,000	
Proceeds of Fixed Asset Sales	16	0	0	1,710	
Total Revenues & Other Sources	17	11,618,642	11,644,379	13,606,963	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,095,595	2,050,011	1,678,674	11.73
Physical Health and Social Services	19	640,620	1,063,272	969,405	-18.71
County Environment and Education	21	631,176	502,408	456,770	17.55
Roads & Transportation	22	4,836,697	4,975,015	4,272,282	6.40
Government Services to Residents	23	356,765	345,442	319,862	5.61
Administration	24	1,376,726	1,796,752	1,213,807	6.50
Nonprogram Current	25	0	0	0	
Debt Service	26	337,265	187,200	185,700	34.77
Capital Projects	27	476,000	694,637	2,668,044	-57.76
Subtotal Expenditures	28	10,750,844	11,614,737	11,764,544	
Other Financing Uses:					
Operating Transfers Out	29	1,080,363	920,000	920,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	11,831,207	12,534,737	12,684,544	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses		32	-212,565	-890,358	922,419
Beginning Fund Balance - July 1,	33	6,500,408	7,390,766	6,468,347	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,049,533	3,525,844	5,593,036	
Fund Balance - Committed	37	160,000	140,000	140,000	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,078,310	2,834,564	1,657,730	
Total Ending Fund Balance - June 30,	40	6,287,843	6,500,408	7,390,766	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,568,591	Urban Areas:		7.15403	
Rural Only Levies*:	1,296,349	Rural Areas:		10.25538	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:					

COUNTY NAME: Explanation of any significant items in the budget or additional virtual meeting information: RINGGOLD COUNTY	66,749 NOTICE OF PUBLIC HEARING-PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027	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: 3/23/2026 Meeting Time: 10:00 AM Meeting Location: Ringgold County Courthouse, Board of Supervisors Office

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 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	435,457,653	498,822,415	498,822,415
Requested Tax Dollars-Countywide Rates Except Debt Service	3,174,870	3,174,870	3,568,591
Taxable Valuations-Debt Service	480,068,760	550,973,421	550,973,421
Requested Tax Dollars-Debt Service	0	0	0
Requested Tax Dollars-Countywide Rates	3,174,870	3,174,870	3,568,591
Tax Rate-Countywide	7.29088	6.36473	7.15403
Taxable Valuations-Rural Services	366,110,559	417,995,202	417,995,202
Requested Tax Dollars-Additional Rural Levies	1,169,500	1,169,500	1,296,349
Tax Rate-Rural Additional	3.19439	2.79788	3.10135
Rural Total	10.48527	9.16261	10.25538
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	346	350	1.16
Rural Taxpayer	497	502	1.01
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	1,503	1,637	8.92
Rural Taxpayer	2,162	2,346	8.51

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:

While levy rates remain within legal limits, total tax dollars will increase due to valuation growth. Additional revenue is necessary to support rising operational costs, statutory duties, and continued delivery of essential services.

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	3,568,591	1,296,349		0		4,864,940	4,344,370	4,254,829
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0
Less: Credits to Taxpayers	3	139,600	30,100		0		169,700	142,550	195,988
Net Current Property Taxes	4	3,428,991	1,266,249		0		4,695,240	4,201,820	4,058,841
Delinquent Property Tax Revenue	5	80	50		0		130	120	277
Penalties, Interest & Costs on Taxes	6	15,000					15,000	10,000	29,875
Other County Taxes/TIF Tax Revenues	7	50,879	475,965		0	0	526,844	528,472	644,575
Intergovernmental	8	890,903	3,753,760		0	0	4,644,663	5,251,328	4,937,811
Licenses & Permits	9	8,500	20,000		0	0	28,500	28,500	34,064
Charges for Service	10	212,787	3,600		0	0	216,387	312,892	363,744
Use of Money & Property	11	190,540	31,010		0	0	221,550	201,540	259,182
Miscellaneous	12	11,100	25,200		0	0	36,300	41,070	470,384
Subtotal Revenues	13	4,808,780	5,575,834		0	0	10,384,614	10,575,742	10,798,753
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	153,665		0	0	153,665	148,637	1,886,500
Operating Transfers In	15	0	1,080,363		0	0	1,080,363	920,000	920,000
Proceeds of Fixed Asset Sales	16	0	0		0	0	0	0	1,710
Total Revenues & Other Sources	17	4,808,780	6,809,862		0	0	11,618,642	11,644,379	13,606,963
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	1,599,906	495,689			0	2,095,595	2,050,011	1,678,674
Physical Health and Social Services	19	625,620	15,000			0	640,620	1,063,272	969,405
County Environment and Education	21	386,502	244,674			0	631,176	502,408	456,770
Roads & Transportation	22	0	4,836,697			0	4,836,697	4,975,015	4,272,282
Government Services to Residents	23	354,865	1,900			0	356,765	345,442	319,862
Administration	24	1,376,726	0			0	1,376,726	1,796,752	1,213,807
Nonprogram Current	25	0	0			0	0	0	0
Debt Service	26	0	337,265		0	0	337,265	187,200	185,700
Capital Projects	27	0	476,000		0	0	476,000	694,637	2,668,044
Subtotal Expenditures	28	4,343,619	6,407,225		0	0	10,750,844	11,614,737	11,764,544
Other Financing Uses:									
Operating Transfers Out	29	0	1,080,363		0	0	1,080,363	920,000	920,000
Refunded Debt/Payments to Escrow	30	0	0		0	0	0	0	0
Total Expenditures & Other Uses	31	4,343,619	7,487,588		0	0	11,831,207	12,534,737	12,684,544
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	465,161	-677,726		0	0	-212,565	-890,358	922,419
Beginning Fund Balance - July 1, 2026	33	2,586,584	3,913,824		0	0	6,500,408	7,390,766	6,468,347
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0		0	0	0	0	0
Fund Balance - Nonspendable	35	0	0		0	0	0	0	0
Fund Balance - Restricted	36	973,435	3,076,098		0	0	4,049,533	3,525,844	5,593,036
Fund Balance - Committed	37	0	160,000		0	0	160,000	140,000	140,000
Fund Balance - Assigned	38	0	0		0	0	0	0	0
Fund Balance - Unassigned	39	2,078,310	0		0	0	2,078,310	2,834,564	1,657,730
Total Ending Fund Balance - June 30,	40	3,051,745	3,236,098		0	0	6,287,843	6,500,408	7,390,766

Proposed tax rate per \$1,000 valuation for County purposes: 7.15403 urban areas; 10.25538 rural areas; Any special district rates excluded.

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

County Number: 80 County Name: RINGGOLD 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

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	4.54331	2,010,746	442,572,835	14.31
	Limitation Percentage			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	4.41098	2,231,610	10.97	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.19439	1,186,001	371,276,168	13.96
	Limitation Percentage			
	3			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.10135	1,312,314	10.65	

		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		505,921,495		498,822,415	
General Basic	2	2,231,610		4.41098		2,200,296
+ Cemetery (Pioneer - 331.424B)	3	16,000		0.03163		15,778
= Total for General Basic	4	2,247,610				2,216,074
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	0				0
General Supplemental	6	1,371,765		2.71142		1,352,517
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	46,000				45,353
Debt Service (from Form 703 col. I Countywide total)	9	0	558,072,501	0.00000	550,973,421	0
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	3,619,375		7.15403		3,568,591
B. All Rural Services Only Levies:	13		423,142,809		417,995,202	
Rural Services Basic	14	1,312,314		3.10135		1,296,349
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17	0		0.00000		0
Other	18	0		0.00000		0
Other	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	1,312,314		3.10135		1,296,349
Subtotal Countywide/All Rural Services (A + B)	21	4,931,689		10.25538		4,864,940
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	24	0	0	0.00000	0	0
Other	25	0	0	0.00000	0	0
Other	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	4,931,689				4,864,940

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	56,635		
Auditor	62,557	1	Diagonal Progress
Recorder	58,859	2	Mount Ayr Record News
Treasurer	59,991	3	
Sheriff	97,318	4	
Supervisors	34,459	5	
Supervisor Vice Chair, if different	0	6	
Supervisor Chair, if different	0		

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 2026/2027	Re-Est 2025/2026	Actual 2024/2025		
TAXED LEVIED ON PROPERTY																
1	Less: Uncoll: Del. Taxes Levy Year	2,216,074	1,352,517		1,296,349	0		0		0		4,864,940	4,344,370	4,254,829	1	
2												0	0	0	2	
3	Less: Credits to Taxpayers	91,000	48,600		30,100	0		0		0		169,700	142,550	195,988	3	
4	1000 Net Current Property Taxes	2,125,074	1,303,917		1,266,249	0		0		0		4,695,240	4,201,820	4,058,841	4	
5	1010 Defing. Property Tax Revenue	50	30		50	0		0		0		130	120	277	5	
6	11XX Penalties, Int. & Costs on Taxes	15,000										15,000	10,000	29,875	6	
OTHER COUNTY TAXES/TIF REVENUES																
7	12XX Other County Taxes	65	30	0	0	0		0		0		95	95	99	7	
8	13XX Voter-Approved Local Option Taxes	0	0	0	0	0		460,000	0	0	0	460,000	460,000	575,091	8	
9	14XX Gambling Taxes	0	0	0	0	0		0	0	0	0	0	0	0	9	
10	15XX TIF Tax Revenues	0	0	0	0	0		0	0	0	0	0	0	0	10	
11	16XX Utility Tax Replacement Excise Taxes	31,536	19,248		15,965	0		0		0		66,749	68,377	69,385	11	
11B	17XX Taxes Collected for Other Governments	0	0		0	0		0		0		0	0	0	11B	
12	Subtotal	31,601	19,278	0	15,965	0		460,000	0	0	0	526,844	528,472	644,575	12	
INTERGOVERNMENTAL REVENUE																
13	20XX State Shared Revenues	1,000	0	0	0	0		3,603,240	0	0	0	3,604,240	3,580,962	3,679,245	13	
14	21XX State Replacements Against Levied Taxes	91,000	48,600		30,100	0		0		0		169,700	149,750	195,988	14	
15	22XX Other State Tax Replacements	1,500	0	0	0	0		0	0	0	0	1,500	6,100	6,776	15	
16	23XX, 24XX State/Federal Pass-Thru Revenues	19,250	0	372,000	0	0		0	0	0	0	391,250	1,133,197	473,611	16	
17	25XX Contributions from Other Intergovernmental Units	337,875	6,000	3,678	0	0		0	0	0	0	347,553	362,019	555,107	17	
18	26XX, 27XX State Grants and Entitlements	10,000	0	0	0	0		120,420	0	0	0	130,420	19,300	27,084	18	
19	28XX Federal Grants and Entitlements	0	0	0	0	0		0	0	0	0	0	0	0	19	
20	29XX Payments in Lieu of Taxes	0	0	0	0	0		0	0	0	0	0	0	0	20	
21	Subtotal (lines 13 - 20)	460,625	54,600	375,678	30,100	0		120,420	0	0	0	4,644,663	5,251,328	4,937,811	21	
22	3XXX Licenses & Permits	8,500	0	0	0	0		20,000	0	0	0	28,500	28,500	34,064	22	
23	4XXX, 5XXX Charges for Service	206,787	0	6,000	0	0		3,600	0	0	0	216,387	312,892	363,744	23	
24	6XXX Use of Money & Property	190,540	0	0	0	0		31,010	0	0	0	221,550	201,540	259,182	24	
25	8XXX Miscellaneous	4,100	1,000	6,000	0	0		7,700	0	0	0	36,300	41,070	470,384	25	
26	Total Revenues	3,042,277	1,378,825	387,678	1,312,364	0		622,730	0	0	0	10,384,614	10,575,742	10,798,753	26	
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
27	9000 From General Basic		0	0				0	0	0	0	0	0	0	27	
28	9020 From Rural Services Basic							1,080,363	0	0	0	1,080,363	920,000	920,000	28	
29	90xx From Other Budgetary Funds	0	0	0	0	0		0	0	0	0	0	0	0	29	
30	Subtotal (lines 27 - 29)	0	0	0	0	0		1,080,363	0	0	0	1,080,363	920,000	920,000	30	
31	91XX Proceeds/Gen Long-Term Debt	0	0	0	0	0		153,665	0	0	0	153,665	148,637	1,886,500	31	
32	92XX Proceeds/Gen Capital Asset Sales	0	0	0	0	0		0	0	0	0	0	0	0	32	
33	Total Revenues and Other Sources	3,042,277	1,378,825	387,678	1,312,364	0		776,395	0	0	0	11,618,642	11,644,379	13,606,963	33	
34	Beginning Fund Balance - July 1, NaN	1,781,361	594,046	211,177	337,591	0		1,793,294	1,782,939	0	0	6,500,408	7,390,766	6,468,347	34	
35	Total Resources	4,823,638	1,972,871	598,855	1,649,955	0		6,514,397	2,559,334	0	0	18,119,050	19,035,145	20,075,310	35	
36	Loss on Nonreplaced Credits Against Levied Taxes	0	0	0	0	0		0	0	0	0	0	7,200	0	36	

SERVICE AREA 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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1	32,200	57,688	0	163,604	0	0	2,000	0	255,492	236,741	215,495
1010 - Investigations	2	0	0	0	0	0	0	1,000	0	1,000	1,000	1,000
1020 - Unified Law Enforcement	3	40,000	10,940	0	0	0	0	0	0	50,940	50,100	46,708
1030 - Contract Law Enforcement	4	280,169	85,064	0	0	0	0	0	0	365,233	328,738	215,317
1040 - Law Enforcement Communications	5	290,385	104,288	0	0	0	0	148,085	0	542,758	496,386	463,531
1050 - Adult Correctional Services	6	43,600	5,740	20,000	0	0	0	179,000	0	248,340	336,600	200,840
1060 - Administration	7	333,481	62,597	0	0	0	0	2,000	0	398,078	368,200	327,246
Subtotal	8	1,019,835	326,317	20,000	163,604	0	0	332,085	0	1,861,841	1,817,765	1,470,137
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9	116,625	43,129	500	0	0	0	0	0	160,254	156,246	146,597
1110 - Medical Examiner	10	15,000	0	0	0	0	0	0	0	15,000	15,000	10,620
1120 - Child Support Recovery	11	0	0	0	0	0	0	0	0	0	0	0
Subtotal	12	131,625	43,129	500	0	0	0	0	0	175,254	171,246	157,217
EMERGENCY SERVICES												
1200 - Ambulance Services	13	0	0	0	0	0	0	0	0	0	0	0
1210 - Emergency Management	14	0	51,000	0	0	0	0	0	0	51,000	51,000	47,961
1220 - Fire Protection & Rescue Services	15	0	0	0	0	0	0	0	0	0	0	0
1230 - E911 Service Board	16	0	0	0	0	0	0	0	0	0	0	0
Subtotal	17	0	51,000	0	0	0	0	0	0	51,000	51,000	47,961
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18	0	500	0	0	0	0	0	0	500	500	312
1410 - Research & Other Assistance	19	0	500	0	0	0	0	0	0	500	500	259
1420 - Bailiff Services	20	0	0	0	0	0	0	0	0	0	0	0
Subtotal	21	0	1,000	0	0	0	0	0	0	1,000	1,000	571
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses	22	0	0	0	0	0	0	0	0	0	0	0
1510 - (Reserved)	23	0	0	0	0	0	0	0	0	0	0	0
1520 - Detention Services	24	0	5,000	0	0	0	0	0	0	5,000	7,000	2,638
1530 - Court Costs	25	0	0	0	0	0	0	0	0	0	0	0
1540 - Service of Civil Papers	26	0	0	0	0	0	0	0	0	0	0	0
Subtotal	27	0	5,000	0	0	0	0	0	0	5,000	7,000	2,638
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0	0	0	0	0
1610 - Juvenile Representation Services	29	0	0	0	0	0	0	0	0	0	0	0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	1,500	0	0	0	0	0	0	1,500	2,000	150
Subtotal	31	0	1,500	0	0	0	0	0	0	1,500	2,000	150
Total - Public Safety & Legal Services												
	32	1,151,460	427,946	20,500	163,604	0	0	332,085	0	2,095,595	2,050,011	1,678,674

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	0	0	0	0	0	0	10,000	0	10,000	153,111	160,028	1
3010 - Communicable Disease Prevention & Control Services	2	0	0	0	0	0	0	0	0	0	23,801	40,776	2
3020 - Environmental Health	3	20,005	2,393	0	0	0	0	0	0	22,398	21,758	18,365	3
3040 - Health Administration	4	126,923	0	0	0	0	0	0	0	126,923	270,945	279,099	4
3050 - Support of Hospitals	5	0	0	0	0	0	0	0	0	0	0	0	5
Subtotal	6	146,928	2,393	0	0	0	0	10,000	0	159,321	469,615	498,268	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	18,500	0	0	0	0	0	0	0	18,500	19,800	20,539	7
3110 - General Welfare Services	8	12,125	0	0	0	0	0	0	0	12,125	12,125	2,418	8
3120 - Care in County Care Facility	9	0	0	0	0	0	0	0	0	0	0	0	9
Subtotal	10	30,625	0	0	0	0	0	0	0	30,625	31,925	22,957	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	41,916	4,908	0	0	0	0	0	0	46,824	46,265	44,502	11
3210 - General Services to Veterans	12	13,100	0	0	0	0	0	0	0	13,100	14,000	6,450	12
Subtotal	13	55,016	4,908	0	0	0	0	0	0	59,924	60,265	50,952	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14	0	0	0	0	0	0	0	0	0	0	0	14
3310 - Family Protective Services	15	0	0	0	0	0	0	0	0	0	0	0	15
3320 - Services for Disabled Children	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
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	7,000	0	0	0	0	0	0	0	7,000	7,000	7,000	18
3410 - Other Social Services	19	0	0	378,000	0	0	0	0	0	378,000	488,717	365,738	19
3420 - Social Services Business Operations	20	0	0	0	0	0	0	0	0	0	0	0	20
Subtotal	21	7,000	0	378,000	0	0	0	0	0	385,000	495,717	372,738	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	0	750	0	0	0	0	0	0	750	750	0	22
3510 - Preventive Services	23	0	0	0	0	0	0	0	0	0	0	0	23
3520 - Opioid Litigation Settlement	24	0	0	0	0	0	0	5,000	0	5,000	5,000	24,490	24
Subtotal	25	0	750	0	0	0	0	5,000	0	5,750	5,750	24,490	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	239,569	8,051	378,000	0	0	0	15,000	0	640,620	1,063,272	969,405	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1	0	0	0	28,562	0	0	0	0	28,562	25,325	21,974	1
6010 - Weed Eradication	2	0	0	0	6,594	0	0	0	0	6,594	5,424	2,411	2
6020 - Solid Waste Disposal	3	0	0	0	21,600	0	0	0	0	21,600	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	56,756	0	0	0	0	56,756	54,749	45,975	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	103,238	25,524	0	0	0	0	0	0	128,762	125,094	115,360	6
6110 - Maintenance & Operations	7	183,040	5,000	0	0	0	0	159,356	0	347,396	208,040	208,499	7
6120 - Recreation & Environmental Educ.	8	0	0	0	0	0	0	0	0	0	0	5,352	8
Subtotal	9	286,278	30,524	0	0	0	0	159,356	0	476,158	333,134	329,211	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	14,000	0	0	0	0	0	0	0	14,000	33,500	8,427	15
Subtotal	16	14,000	0	0	0	0	0	0	0	14,000	33,500	8,427	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17	0	0	0	28,562	0	0	0	0	28,562	25,325	24,130	17
6410 - Historic Preservation	18	22,500	0	0	0	0	0	0	0	22,500	22,500	16,027	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	15,000	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	28,562	0	0	0	0	84,062	80,825	73,157	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	355,978	30,524	0	85,318	0	0	159,356	0	631,176	502,408	456,770	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 2026/2027	Re- estimated 2025/2026	Actual 2024/2025		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
	1						753,358			753,358	878,144	657,120	1	
	2						174,612			174,612	162,256	157,749	2	
	3	0	0	0	0	0	927,970	0	0	927,970	1,040,400	814,869	3	
ROADWAY MAINTENANCE PROGRAM														
	4						547,179			547,179	518,047	380,777	4	
	5						1,839,635			1,839,635	1,914,503	1,819,790	5	
	6						110,472			110,472	130,757	77,080	6	
	7						58,051			58,051	118,649	37,327	7	
	8						244,136			244,136	136,665	161,929	8	
	9	0	0	0	0	0	2,799,473	0	0	2,799,473	2,818,621	2,476,903	9	
GENERAL ROADWAY EXPENDITURES PROGRAM														
	10						117,366			117,366	120,495	13,245	10	
	11						930,294			930,294	954,702	885,529	11	
	12						12,500			12,500	12,500	9,136	12	
	13						49,094			49,094	28,297	72,600	13	
	14	0	0	0	0	0	1,109,254	0	0	1,109,254	1,115,994	980,510	14	
MASS TRANSIT PROGRAM														
	15	0	0	0	0	0	0	0	0	0	0	0	15	
	16	0	0	0	0	0	0	0	0	0	0	0	16	
	17	0	0	0	0	0	0	0	0	0	0	0	17	
	18	0	0	0	0	0	4,836,697	0	0	4,836,697	4,975,015	4,272,282	18	
Total - Roads & Transportation														

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 2026/2027	Re- estimated 2025/2026	Actual 2024/2025	
REPRESENTATION SERVICES PROGRAM													
	8000 - Elections Administration	0	80,458	0	0	0	0	0	0	80,458	74,795	71,771	1
	8010 - Local Elections	0	35,450	0	0	0	0	0	0	35,450	41,450	30,182	2
	8020 - Township Officials	0	1,360	0	0	0	0	0	0	1,360	1,360	780	3
	Subtotal	0	117,268	0	0	0	0	0	0	117,268	117,605	102,733	4
STATE ADMINISTRATIVE SERVICES													
	8100 - Motor Vehicle Registrations & Licensing	55,017	20,903	0	0	0	0	0	0	75,920	72,828	68,638	5
	8101 - Driver Licenses Services	0	0	0	0	0	0	0	0	0	0	0	6
	8110 - Recording of Public Documents	117,309	44,368	0	0	0	0	1,900	0	163,577	155,009	148,491	7
	Subtotal	172,326	65,271	0	0	0	0	1,900	0	239,497	227,837	217,129	8
	Total - Government Services to Residents	172,326	182,539	0	0	0	0	1,900	0	356,765	345,442	319,862	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 2026/2027	Re- estimated 2025/2026	Actual 2024/2025
POLICY & ADMINISTRATION PROGRAM												
	9000 - General County Management	1	148,225	59,798	0	0	0	0	0	208,023	205,693	199,152
	9010 - Administrative Management Services	2	67,065	24,593	0	0	0	0	0	91,658	86,895	79,996
	9020 - Treasury Management Services	3	124,158	44,367	0	0	0	0	0	168,525	165,794	146,658
	9030 - Other Policy & Administration	4	68,400	0	0	0	0	0	0	68,400	68,400	85,196
	9040 - Reimbursable Administrative Service Organization Direct Expenses	5	0	0	3,678	0	0	0	0	3,678	19,454	19,446
	Subtotal	6	407,848	128,758	3,678	0	0	0	0	540,284	546,236	530,448
CENTRAL SERVICES PROGRAM												
	9100 - General Services	7	111,217	19,815	0	0	0	0	0	131,032	616,067	129,302
	9110 - Information Tech Services	8	306,930	26,480	0	0	0	0	0	333,410	306,449	383,135
	9120 - GIS Systems	9	0	0	0	0	0	0	0	0	0	0
	Subtotal	10	418,147	46,295	0	0	0	0	0	464,442	922,516	512,437
RISK MANAGEMENT SERVICES PROGRAM												
	9200 - Tort Liability	11	0	370,000	0	0	0	0	0	370,000	320,000	168,989
	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	2,000	0	0	0	0	0	2,000	8,000	1,933
	Subtotal	15	0	372,000	0	0	0	0	0	372,000	328,000	170,922
	Total - Administration	16	825,995	547,053	3,678	0	0	0	0	1,376,726	1,796,752	1,213,807

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
NONPROGRAM CURRENT EXPENDITURES															
	0010 - County Farm Operations	1										0	0	0	1
	0020 - Interest on Short-Term Debt	2										0	0	0	2
	0030 - Other Nonprogram Current	3										0	0	0	3
	0040 - Other County Enterprises	4										0	0	0	4
	Total - Nonprogram Current	5	0	0	0	0	0	0	0	0	0	0	0	0	5
LONG-TERM DEBT SERVICE															
	0100 - Principal	6						255,000				255,000	180,000	175,000	6
	0110 - Interest and Fiscal Charges	7						82,265				82,265	7,200	10,700	7
	Total Long-term Debt Service	8	0	0	0	0	0	337,265			0	337,265	187,200	185,700	8
CAPITAL PROJECTS															
	0200 - Roadway Construction	9						476,000				476,000	546,000	681,544	9
	0210 - Conservation Land Acquisition & Dev.	10										0	0	0	10
	0220 - Other Capital Projects	11											148,637	1,986,500	11
	Total Capital Projects	12	0	0	0	0	0	476,000	0	0	0	476,000	694,637	2,668,044	12
EXPENDITURES SUMMARY															
	Total Public Safety and Legal Services	13	1,151,460	427,946	20,500	163,604	0	332,085				2,095,595	2,050,011	1,678,674	13
	Total Physical Health and Social Services	14	239,569	8,051	378,000	0	0	15,000				640,620	1,063,272	969,405	14
	Total County Environment and Education	16	355,978	30,524	0	85,318	0	159,356				631,176	502,408	456,770	16
	Total Roads & Transportation	17	0	0	0	0	0	4,836,697	0			4,836,697	4,975,015	4,272,282	17
	Total Government Services to Residents	18	172,326	182,539	0	0	0	1,900				356,765	345,442	319,862	18
	Total Administration	19	825,995	547,053	3,678	0	0	0	0			1,376,726	1,796,752	1,213,807	19
	Total Nonprogram Current	20	0	0	0	0	0	0	0			337,265	187,200	185,700	20
	Total Long-Term Debt Service	21	0	0	0	0	0	0	0			476,000	694,637	2,668,044	21
	Total Capital Projects	22	0	0	0	0	0	476,000	0			10,750,844	11,614,737	11,764,544	22
	Total - All Expenditures	23	2,745,328	1,196,113	402,178	248,922	0	5,312,697	845,606	0	0				23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
	To General Supplemental	24										0	0	0	24
	To Rural Services Supplemental	25										0	0	0	25
	To Secondary Roads	26				1,080,363						1,080,363	920,000	920,000	26
	To Other Budgetary Funds	27											0	0	27
	Total Operating Transfers Out	28	0	0	0	1,080,363	0	0	0	0	0	1,080,363	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	776,758	196,677	160,670	0	1,201,700	1,713,728	0	0	4,049,533	3,525,844	5,593,036	32
	Fund Balance - Assigned	33	0	0	0	160,000	0	0	0	0	0	160,000	140,000	140,000	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	2,078,310		0	0	0	0	0	0	0	2,078,310	2,834,564	1,657,730	35
	Total Requirements	36	2,078,310	776,758	196,677	320,670	0	1,201,700	1,713,728	0	0	6,287,843	6,500,408	7,390,766	36
		37	4,823,638	1,972,871	598,855	1,649,955	0	6,514,397	2,559,334	0	0	18,119,050	19,035,145	20,075,310	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
Jail	1,330,000	RC19-161	180,000	3,600		183,600	183,600	0
WRD Landfill	1,925,000	RC25-39	75,000	78,665		153,665	153,665	0
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**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:	4.41098
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:	3.10135
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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