NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
County Name: CHICKASAW COUNTY County Number: 19

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/14/2025 Meeting Time: 09:10 AM Meeting Location: Boardroom, 2nd floor of the Courthouse, 8 E Prospect, New Hampton, IA 50659
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)
https://www.chickasawcounty.iowa.gov/

County Telephone Number
(641) 394-2100

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,047,168	7,896,909	7,007,484	7.16
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	23,379	
Less: Credits to Taxpayers	3	231,600	233,350	256,378	
Net Current Property Taxes	4	7,815,568	7,663,559	6,727,727	
Delinquent Property Tax Revenue	5	1,665	1,665	5,529	
Penalties, Interest & Costs on Taxes	6	13,000	15,000	39,398	
Other County Taxes/TIF Tax Revenues	7	1,047,063	969,853	1,303,670	-10.38
Intergovernmental	8	6,152,583	5,755,780	7,805,789	
Licenses & Permits	9	72,350	31,103	144,982	
Charges for Service	10	1,551,312	1,476,245	1,877,722	
Use of Money & Property	11	286,130	194,502	550,620	
Miscellaneous	12	204,100	252,114	310,469	
Subtotal Revenues	13	17,143,771	16,359,821	18,765,906	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,567,245	2,697,998	2,818,894	
Proceeds of Fixed Asset Sales	16	0	0	13,102	
Total Revenues & Other Sources	17	19,711,016	19,057,819	21,597,902	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,156,519	3,968,882	3,928,501	2.86
Physical Health and Social Services	19	1,472,424	1,760,227	1,528,450	-1.85
County Environment and Education	21	932,680	893,270	728,059	13.18
Roads & Transportation	22	7,439,199	8,653,511	7,446,409	-0.05
Government Services to Residents	23	505,744	550,729	525,439	-1.89
Administration	24	2,329,671	2,269,710	1,951,024	9.27
Nonprogram Current	25	6,200	6,180	6,302	-0.81
Debt Service	26	477,415	474,600	516,896	-3.89
Capital Projects	27	1,791,278	813,791	2,513,789	-15.59
Subtotal Expenditures	28	19,111,130	19,390,900	19,144,869	
Other Financing Uses:					
Operating Transfers Out	29	2,567,245	2,697,998	2,818,894	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	21,678,375	22,088,898	21,963,763	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-1,967,359	-3,031,079	-365,861	
Beginning Fund Balance - July 1,	33	7,835,954	10,867,033	11,232,894	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,328,399	0	8,414,175	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	13,710	0	103,183	
Fund Balance - Unassigned	39	1,526,486	7,835,954	2,349,675	
Total Ending Fund Balance - June 30,	40	5,868,595	7,835,954	10,867,033	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	5,628,107		
Rural Only Levies*:	2,419,061	Urban Areas:	5.83101
Special District Levies*:	0	Rural Areas:	9.33101
TIF Tax Revenues:	0	Any special district tax rates not included.	
Utility Replacement Excise Tax:	235,003		

Explanation of any significant items in the budget or additional virtual meeting information:
Line 1 increase in county wide tax asking because we used ending fund balances instead of raising taxes in previous years for General Supplemental. Rural Services increased due to moving a percentage of the sheriff deputies wages to it and giving Secondary Roads 100% of asking. Line 7 increased anticipated in local option taxes and utility tax replacement. Line 18 increased daily operating expenses, salary and fringe benefits. Line 27 increased due to roadway construction. Line 24 increased daily operating expenses and salaries.

COUNTY NAME: CHICKASAW COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 19

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: 09:00 AM Meeting Location: Boardroom, 2nd floor of the Courthouse, 8 E Prospect, New Hampton, IA 50659
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.chickasawcounty.iowa.gov/

County Telephone Number
(641) 394-2100

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	934,724,123	963,875,713	963,875,713
Requested Tax Dollars-Countywide Rates Except Debt Service	5,073,010	5,073,010	5,162,933
Taxable Valuations-Debt Service	955,153,388	980,179,851	980,179,851
Requested Tax Dollars-Debt Service	459,333	459,333	465,174
Requested Tax Dollars-Countywide Rates	5,532,343	5,532,343	5,628,107
Tax Rate-Countywide	5.90818	5.73175	5.83101
Taxable Valuations-Rural Services	671,612,468	691,160,209	691,160,209
Requested Tax Dollars-Additional Rural Levies	2,364,566	2,364,566	2,419,061
Tax Rate-Rural Additional	3.52073	3.42115	3.50000
Rural Total	9.42891	9.15290	9.33101
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	274	304	10.95
Rural Taxpayer	437	487	11.44
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	1,209	1,360	12.49
Rural Taxpayer	1,928	2,176	12.86

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:

Rural Services Basic levy rate has increased (.02927) due to increase in operating expenses. Total property tax asking increased $252,288.00 due to ongoing expenses of HF718, increased costs associated with public safety, costs of insurance and costs of required state mandates.

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	5,162,933	2,419,061		465,174		8,047,168	7,896,909	7,007,484	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	23,379	2
Less: Credits to Taxpayers	3	153,500	68,600		9,500		231,600	233,350	256,378	3
Net Current Property Taxes	4	5,009,433	2,350,461		455,674		7,815,568	7,663,559	6,727,727	4
Delinquent Property Tax Revenue	5	1,515	150		0		1,665	1,665	5,529	5
Penalties, Interest & Costs on Taxes	6	13,000					13,000	15,000	39,398	6
Other County Taxes/TIF Tax Revenues	7	144,074	890,748	0	12,241	0	1,047,063	969,853	1,303,670	7
Intergovernmental	8	877,874	5,261,209	0	13,500	0	6,152,583	5,755,780	7,805,789	8
Licenses & Permits	9	47,350	25,000	0	0	0	72,350	31,103	144,982	9
Charges for Service	10	735,512	815,800	0	0	0	1,551,312	1,476,245	1,877,722	10
Use of Money & Property	11	220,950	40,000	25,180	0	0	286,130	194,502	550,620	11
Miscellaneous	12	170,100	34,000	0	0	0	204,100	252,114	310,469	12
Subtotal Revenues	13	7,219,808	9,417,368	25,180	481,415	0	17,143,771	16,359,821	18,765,906	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	75,000	2,492,245	0	0	0	2,567,245	2,697,998	2,818,894	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	13,102	16
Total Revenues & Other Sources	17	7,294,808	11,909,613	25,180	481,415	0	19,711,016	19,057,819	21,597,902	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	2,905,983	1,250,536			0	4,156,519	3,968,882	3,928,501	18
Physical Health and Social Services	19	1,352,424	120,000			0	1,472,424	1,760,227	1,528,450	19
County Environment and Education	21	499,340	433,340			0	932,680	893,270	728,059	21
Roads & Transportation	22	50,000	7,389,199			0	7,439,199	8,653,511	7,446,409	22
Government Services to Residents	23	490,744	15,000			0	505,744	550,729	525,439	23
Administration	24	2,329,671	0			0	2,329,671	2,269,710	1,951,024	24
Nonprogram Current	25	6,200	0			0	6,200	6,180	6,302	25
Debt Service	26	0	0		477,415	0	477,415	474,600	516,896	26
Capital Projects	27	30,000	1,501,278	260,000		0	1,791,278	813,791	2,513,789	27
Subtotal Expenditures	28	7,664,362	10,709,353	260,000	477,415	0	19,111,130	19,390,900	19,144,869	28
Other Financing Uses:										
Operating Transfers Out	29	0	2,567,245	0	0	0	2,567,245	2,697,998	2,818,894	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	7,664,362	13,276,598	260,000	477,415	0	21,678,375	22,088,898	21,963,763	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-369,554	-1,366,985	-234,820	4,000	0	-1,967,359	-3,031,079	-365,861	32
Beginning Fund Balance - July 1, 2025	33	2,947,121	4,434,879	384,302	69,652	0	7,835,954	10,867,033	11,232,894	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	1,037,371	3,067,894	149,482	73,652	0	4,328,399	0	8,414,175	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	13,710	0	0	0	0	13,710	0	103,183	38
Fund Balance - Unassigned	39	1,526,486	0	0	0	0	1,526,486	7,835,954	2,349,675	39
Total Ending Fund Balance - June 30,	40	2,577,567	3,067,894	149,482	73,652	0	5,868,595	7,835,954	10,867,033	40

Proposed tax rate per $1,000 valuation for County purposes: 5.83101 urban areas; 9.33101 rural areas; Any special district rates excluded.

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

County Number: 19 County Name: CHICKASAW COUNTY Date Adopted: 4/14/2025

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

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.50000	3,371,217	963,204,763	2.75
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	3.50000	3,463,853	2.75	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.52073	2,459,087	698,459,696	2.42
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.95000	2,825,547	14.90	

		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		989,672,227		963,875,713	
General Basic	2	3,463,853		3.50000		3,373,565
+ Cemetery (Pioneer - 331.424B)	3	6,360		0.00643		6,198
= Total for General Basic	4	3,470,213				3,379,763
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,830,894		1.85000		1,783,170
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	130,000				126,615
Debt Service (from Form 703 col. I Countywide total)	9	477,415	1,005,976,365	0.47458	980,179,851	465,174
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	5,778,522		5.83101		5,628,107
B. All Rural Services Only Levies:	13		715,328,274		691,160,209	
Rural Services Basic	14	2,503,649		3.50000		2,419,061
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,503,649		3.50000		2,419,061
Subtotal Countywide/All Rural Services (A + B)	21	8,282,171		9.33101		8,047,168
C. Special District Levies:						
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
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	8,282,171				8,047,168

Compensation Schedule for FY 2025/2026	
Elected Official	**Annual Salary**
Attorney	135,315
Auditor	76,758
Recorder	76,748
Treasurer	76,748
Sheriff	107,736
Supervisors	34,971
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	2
	Names of Official County Newspapers:
1	NEW HAMPTON TRIBUNE
2	NASHUA REPORTER
3	
4	
5	
6	

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) 4-14-25 (Date)

(County Auditor or Budget Preparer) 4-14-25 (Date)

COUNTY AUDITOR'S CERTIFICATION

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

(County Auditor Signature of Certification) 4-16-25 (Date)

REVENUES DETAIL

County Name: CHICKASAW COUNTY

County No: 19

		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	3,379,763	1,783,170		2,419,061	0		0		465,174		8,047,168	7,896,909	7,007,484	1
Less: Uncoll: Del. Taxes Levy Year	2											0		23,379	2
Less: Credits to Taxpayers	3	117,500	36,000		68,600					9,500		231,600	233,350	256,378	3
1000 Net Current Property Taxes	4	3,262,263	1,747,170		2,350,461	0		0		455,674		7,815,568	7,663,559	6,727,727	4
1010 Delinq. Property Tax Revenue	5	1,500	15		150							1,665	1,665	5,529	5
11XX Penalties, Int, & Costs on Taxes	6	13,000										13,000	15,000	39,398	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	4,500	1,400		2,160							8,060	8,060	10,684	7
13XX Voter Approved Local Option Taxes	8						400,000	404,000				804,000	699,000	1,066,866	8
14XX Gambling Taxes	9											0		0	9
15XX TIF Tax Revenues	10											0		0	10
16XX Utility Tax Replacement Excise Taxes	11	90,450	47,724		84,588	0		0		12,241		235,003	262,793	226,120	11
17XX Taxes Collected for Other Governments	11B											0	0	0	11B
Subtotal	12	94,950	49,124	0	86,748	0	400,000	404,000	0	12,241	0	1,047,063	969,853	1,303,670	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13						4,240,775					4,240,775	4,008,520	4,230,670	13
21XX State Replacements Against Levied Taxes	14	117,500	36,000		68,600					9,500		231,600	233,350	256,378	14
22XX Other State Tax Replacements	15	61,000	300		16,400					4,000		81,700	58,905	149,123	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	130,585			1,000		599,233					730,818	771,986	1,956,977	16
25XX Contributions from Other Intergovernmental Units	17	289,414	10,575		3,600		10,000	311,601				625,190	330,019	909,510	17
26XX, 27XX State Grants and Entitlements	18	57,500						10,000				67,500	103,000	85,570	18
28XX Federal Grants and Entitlements	19	175,000										175,000	250,000	217,561	19
29XX Payments in Lieu of Taxes	20											0		0	20
Subtotal (lines 13 - 20)	21	830,999	46,875	0	89,600	0	4,850,008	321,601	0	13,500	0	6,152,583	5,755,780	7,805,789	21
3XXX Licenses & Permits	22	47,350					25,000					72,350	31,103	144,982	22
4XXX, 5XXX Charges for Service	23	660,512	75,000		1,000		112,500	702,300				1,551,312	1,476,245	1,877,722	23
6XXX Use of Money & Property	24	220,950						40,000	25,180			286,130	194,502	550,620	24
8XXX Miscellaneous	25	52,100	88,000	30,000			9,000	25,000				204,100	252,114	310,469	25
Total Revenues	26	5,183,624	2,006,184	30,000	2,527,959	0	5,396,508	1,492,901	25,180	481,415	0	17,143,771	16,359,821	18,765,906	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27											0	300,000	417,366	27
9020 From Rural Services Basic	28						2,148,667	108,578				2,257,245	2,097,998	1,931,318	28
90xx From Other Budgetary Funds	29	75,000			75,000			160,000				310,000	300,000	470,210	29
Subtotal (lines 27- 29)	30	75,000	0	0	75,000	0	2,148,667	268,578	0	0	0	2,567,245	2,697,998	2,818,894	30
91XX Proceeds\Gen Long-Term Debt	31											0		0	31
92XX Proceeds\Gen Capital Asset Sales	32											0		13,102	32
Total Revenues and Other Sources	33	5,258,624	2,006,184	30,000	2,602,959	0	7,545,175	1,761,479	25,180	481,415	0	19,711,016	19,057,819	21,597,902	33
Beginning Fund Balance - July 1, NaN	34	1,627,976	1,235,635	83,510	706,860		1,827,815	1,900,204	384,302	69,652		7,835,954	10,867,033	11,232,894	34
Total Resources	35	6,886,600	3,241,819	113,510	3,309,819	0	9,372,990	3,661,683	409,482	551,067	0	27,546,970	29,924,852	32,830,796	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	0	36

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: CHICKASAW COUNTY
County No: 19

		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	511,460	135,332							646,792	597,068	827,877	1
1010 - Investigations	2	127,100	30,586							157,686	151,492	225,876	2
1020 - Unified Law Enforcement	3									0		0	3
1030 - Contract Law Enforcement	4									0	13,800	0	4
1040 - Law Enforcement Communications	5	573,745	172,474							746,219	672,799	543,980	5
1050 - Adult Correctional Services	6	250,200	30,296							280,496	319,146	314,722	6
1060 - Administration	7	253,012	32,177					56		285,245	338,848	375,744	7
Subtotal	8	1,715,517	400,865	0	0	0	0	56	0	2,116,438	2,093,153	2,288,199	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	215,767	54,233					2,355		272,355	258,060	276,323	9
1110 - Medical Examiner	10	39,960	600							40,560	45,600	34,740	10
1120 - Child Support Recovery	11									0		0	11
Subtotal	12	255,727	54,833	0	0	0	0	2,355	0	312,915	303,660	311,063	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13							1,086,199		1,086,199	1,062,559	903,101	13
1210 - Emergency Management	14		130,000		6,007					136,007	136,007	106,006	14
1220 - Fire Protection & Rescue Services	15									0	0	0	15
1230 - E911 Service Board	16									0	0	0	16
Subtotal	17	0	130,000	0	6,007	0	0	1,086,199	0	1,222,206	1,198,566	1,009,107	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		1,200							1,200	1,200	175	18
1410 - Research & Other Assistance	19									0		0	19
1420 - Bailiff Services	20									0		0	20
Subtotal	21	0	1,200	0	0	0	0	0	0	1,200	1,200	175	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22		20,000							20,000	20,000	10,040	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		9,500							9,500	9,500	0	24
1530 - Court Costs	25		7,000							7,000	7,000	4,665	25
1540 - Service of Civil Papers	26	226,745	62,196	3,600	155,919					448,460	317,003	295,644	26
Subtotal	27	226,745	98,696	3,600	155,919	0	0	0	0	484,960	353,503	310,349	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28		16,500							16,500	16,500	8,883	28
1610 - Juvenile Representation Services	29									0	0	0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		2,300							2,300	2,300	725	30
Subtotal	31	0	18,800	0	0	0	0	0	0	18,800	18,800	9,608	31
Total - Public Safety & Legal Services	32	2,197,989	704,394	3,600	161,926	0	0	1,088,610	0	4,156,519	3,968,882	3,928,501	32

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES
County Name: CHICKASAW COUNTY
County No: 19

		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									0	0	0	1
3010 - Communicable Disease Prevention & Control Services	2	32,150								32,150	44,250	42,368	2
3020 - Environmental Health	3	61,971	18,029							80,000	89,686	88,198	3
3040 - Health Administration	4	100								100	934	524	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	94,221	18,029	0	0	0	0	0	0	112,250	134,870	131,090	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	15,900								15,900	15,900	14,658	7
3110 - General Welfare Services	8	20,500								20,500	20,500	866	8
3120 - Care in County Care Facility	9									0	0	0	9
Subtotal	10	36,400	0	0	0	0	0	0	0	36,400	36,400	15,524	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	56,899	18,101							75,000	72,666	64,588	11
3210 - General Services to Veterans	12	5,000								5,000	8,210	1,531	12
Subtotal	13	61,899	18,101	0	0	0	0	0	0	80,000	80,876	66,119	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0		0	14
3310 - Family Protective Services	15									0		0	15
3320 - Services for Disabled Children	16									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	866,886	237,888							1,104,774	1,357,081	1,285,717	18
3410 - Other Social Services	19	19,000								19,000	31,000	30,000	19
3420 - Social Services Business Operations	20									0	0	0	20
Subtotal	21	885,886	237,888	0	0	0	0	0	0	1,123,774	1,388,081	1,315,717	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22									0		0	22
3510 - Preventive Services	23									0		0	23
3520 - Opioid Litigation Settlement	24							120,000		120,000	120,000	0	24
Subtotal	25	0	0	0	0	0	0	120,000	0	120,000	120,000	0	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,078,406	274,018	0	0	0	0	120,000	0	1,472,424	1,760,227	1,528,450	26

COUNTY ENVIRONMENT AND EDUCATION
County Name: CHICKASAW COUNTY
County No: 19

		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				4,000					4,000	4,000	4,000	1
6010 - Weed Eradication	2	970								970	970	364	2
6020 - Solid Waste Disposal	3							106,000		106,000	56,000	9,599	3
6030 - Environmental Restoration	4				29,703					29,703	28,755	27,317	4
Subtotal	5	970	0	0	33,703	0	0	106,000	0	140,673	89,725	41,280	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	154,586	45,072							199,658	193,064	185,435	6
6110 - Maintenance & Operations	7	230,600	50,112					98,000		378,712	392,568	279,853	7
6120 - Recreation & Environmental Educ.	8									0	15,000	0	8
Subtotal	9	385,186	95,184	0	0	0	0	98,000	0	578,370	600,632	465,288	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10									0	0	0	10
6210 - Animal Bounties & State Apiarist Expenses	11									0	0	0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	0	0	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13				9,425					9,425	9,465	8,870	13
6310 - Housing Rehabilitation & Develop.	14									0	0	0	14
6320 - Community Economic Development	15			10,000				61,874		71,874	46,650	71,414	15
Subtotal	16	0	0	10,000	9,425	0	0	61,874	0	81,299	56,115	80,284	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				124,338					124,338	131,798	124,338	17
6410 - Historic Preservation	18									0	0	0	18
6420 - Fair & 4-H Clubs	19	8,000								8,000	15,000	14,000	19
6430 - Fairgrounds	20									0	0	0	20
6440 - Memorial Halls	21									0	0	0	21
6450 - Other Educational Services	22									0	0	2,869	22
Subtotal	23	8,000	0	0	124,338	0	0	0	0	132,338	146,798	141,207	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0	0	0	24
6510 - Buildings	25									0	0	0	25
6520 - Equipment	26									0	0	0	26
6530 - Public Facilities	27									0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	394,156	95,184	10,000	167,466	0	0	265,874	0	932,680	893,270	728,059	29

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: CHICKASAW COUNTY
County No: 19

		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						340,168			340,168	375,627	279,311	1
7010 - Engineering	2						407,482			407,482	404,611	318,460	2
Subtotal	3	0	0	0	0	0	747,650	0	0	747,650	780,238	597,771	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						423,231	100,000		523,231	656,127	481,088	4
7110 - Roads	5			50,000			3,149,410	100,000		3,299,410	4,456,297	3,443,673	5
7120 - Snow & Ice Control	6						442,829			442,829	422,222	291,454	6
7130 - Traffic Controls	7						156,674			156,674	149,214	152,292	7
7140 - Road Clearing	8				110,000		262,468			372,468	347,843	339,183	8
Subtotal	9	0	0	50,000	110,000	0	4,434,612	200,000	0	4,794,612	6,031,703	4,707,690	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						607,060			607,060	561,863	1,009,083	10
7210 - Equipment Operations	11						1,101,523			1,101,523	1,048,513	1,005,748	11
7220 - Tools, Materials & Supplies	12						103,177			103,177	135,647	52,670	12
7230 - Real Estate & Buildings	13						85,177			85,177	95,547	73,447	13
Subtotal	14	0	0	0	0	0	1,896,937	0	0	1,896,937	1,841,570	2,140,948	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									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	50,000	110,000	0	7,079,199	200,000	0	7,439,199	8,653,511	7,446,409	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: CHICKASAW COUNTY
County No: 19

		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		132,262							132,262	150,246	130,191	1
8010 - Local Elections	2		26,150							26,150	0	22,284	2
8020 - Township Officials	3	10,000	1,710							11,710	11,710	7,499	3
Subtotal	4	10,000	160,122	0	0	0	0	0	0	170,122	161,956	159,974	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	57,427	16,984							74,411	66,532	75,750	5
8101 - Driver Licenses Services	6	37,227	16,979							54,206	120,865	112,705	6
8110 - Recording of Public Documents	7	146,620	45,385					15,000		207,005	201,376	177,010	7
Subtotal	8	241,274	79,348	0	0	0	0	15,000	0	335,622	388,773	365,465	8
Total - Government Services to Residents	9	251,274	239,470	0	0	0	0	15,000	0	505,744	550,729	525,439	9

SERVICE AREA 9

ADMINISTRATION
County Name: CHICKASAW COUNTY
County No: 19

		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	225,910	51,995							277,905	277,894	305,980	1
9010 - Administrative Management Services	2	178,806	75,020							253,826	303,281	267,798	2
9020 - Treasury Management Services	3	197,380	82,142							279,522	265,213	248,900	3
9030 - Other Policy & Administration	4	64,700								64,700	64,700	51,496	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0	0	0	5
Subtotal	6	666,796	209,157	0	0	0	0	0	0	875,953	911,088	874,174	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	458,493	42,225							500,718	422,622	417,049	7
9110 - Information Tech Services	8	313,000								313,000	313,000	237,876	8
9120 - GIS Systems	9									0	0	0	9
Subtotal	10	771,493	42,225	0	0	0	0	0	0	813,718	735,622	654,925	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		230,000							230,000	240,000	188,247	11
9210 - Safety of Workplace	12		310,000							310,000	360,000	216,638	12
9220 - Fidelity of Public Officers	13		20,000							20,000	18,000	17,040	13
9230 - Unemployment Compensation	14		80,000							80,000	5,000	0	14
Subtotal	15	0	640,000	0	0	0	0	0	0	640,000	623,000	421,925	15
Total - Administration	16	1,438,289	891,382	0	0	0	0	0	0	2,329,671	2,269,710	1,951,024	16

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: CHICKASAW COUNTY

County No: 19

		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	1
0020 - Interest on Short-Term Debt	2											0		0	2
0030 - Other Nonprogram Current	3											0	6,180	6,302	3
0040 - Other County Enterprises	4			6,200								6,200		0	4
Total - Nonprogram Current	5	0	0	6,200	0	0	0	0			0	6,200	6,180	6,302	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									445,000		445,000	435,000	470,424	6
0110 - Interest and Fiscal Charges	7									32,415		32,415	39,600	46,472	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		477,415	0	477,415	474,600	516,896	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						1,451,278					1,451,278	771,721	1,938,089	9
0210 - Conservation Land Acquisition & Dev.	10			30,000								30,000	40,000	20,749	10
0220 - Other Capital Projects	11							50,000	260,000			310,000	2,070	554,951	11
Total Capital Projects	12	0	0	30,000	0	0	1,451,278	50,000	260,000		0	1,791,278	813,791	2,513,789	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	2,197,989	704,394	3,600	161,926	0	0	1,088,610			0	4,156,519	3,968,882	3,928,501	13
Total Physical Health and Social Services	14	1,078,406	274,018	0	0	0	0	120,000			0	1,472,424	1,760,227	1,528,450	14
Total County Environment and Education	16	394,156	95,184	10,000	167,466	0	0	265,874			0	932,680	893,270	728,059	16
Total Roads & Transportation	17	0	0	50,000	110,000	0	7,079,199	200,000			0	7,439,199	8,653,511	7,446,409	17
Total Government Services to Residents	18	251,274	239,470	0	0	0	0	15,000			0	505,744	550,729	525,439	18
Total Administration	19	1,438,289	891,382	0	0	0	0	0			0	2,329,671	2,269,710	1,951,024	19
Total Nonprogram Current	20	0	0	6,200	0	0	0	0			0	6,200	6,180	6,302	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		477,415	0	477,415	474,600	516,896	21
Total Capital Projects	22	0	0	30,000	0	0	1,451,278	50,000	260,000		0	1,791,278	813,791	2,513,789	22
Total - All Expenditures	23	5,360,114	2,204,448	99,800	439,392	0	8,530,477	1,739,484	260,000	477,415	0	19,111,130	19,390,900	19,144,869	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0	300,000	400,000	24
To Rural Services Supplemental	25											0		0	25
To Secondary Roads	26				2,148,668							2,148,668	2,097,998	1,769,121	26
To Other Budgetary Funds	27				108,577			310,000				418,577	300,000	649,773	27
Total Operating Transfers Out	28	0	0	0	2,257,245	0	0	310,000	0	0	0	2,567,245	2,697,998	2,818,894	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0		0	29
Increase (Decrease) In Reserves	30											0		0	30
Fund Balance - Nonspendable	31											0		0	31
Fund Balance - Restricted	32		1,037,371		613,182		842,513	1,612,199	149,482	73,652		4,328,399		8,414,175	32
Fund Balance - Committed	33											0		0	33
Fund Balance - Assigned	34			13,710								13,710		103,183	34
Fund Balance - Unassigned	35	1,526,486	0	0	0	0	0	0	0	0	0	1,526,486	7,835,954	2,349,675	35
Total Ending Fund Balance - June 30,	36	1,526,486	1,037,371	13,710	613,182	0	842,513	1,612,199	149,482	73,652	0	5,868,595	7,835,954	10,867,033	36
Total Requirements	37	6,886,600	3,241,819	113,510	3,309,819	0	9,372,990	3,661,683	409,482	551,067	0	27,546,970	29,924,852	32,830,796	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
RADIO COMMUNICATION TOWER PROJECT	1	4,500,000	02/04/19	445,000	32,415		477,415		477,415
	2		06/16/20				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:				445,000	32,415	0	477,415	0	477,415

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
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	0	0	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:	3.50000
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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