

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of CHICKASAW COUNTY

Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of CHICKASAW COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 12/15/2025 09:10 AM **Contact:** SHEILA SHEKLETON **Phone:** (641) 394-2100

Meeting Location: BOARDROOM LOCATED ON THE 2ND FLOOR OF THE COURTHOUSE, 8 EAST PROSPECT STREET, NEW HAMPTON, IA 50659

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	8,047,168	0	8,047,168
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	231,600	0	231,600
Net Current Property Tax	4	7,815,568	0	7,815,568
Delinquent Property Tax Revenue	5	1,665	0	1,665
Penalties, Interest & Costs on Taxes	6	13,000	0	13,000
Other County Taxes/TIF Tax Revenues	7	1,047,063	0	1,047,063
Intergovernmental	8	7,816,583	0	7,816,583
Licenses & Permits	9	102,350	0	102,350
Charges for Service	10	1,701,312	12,654	1,713,966
Use of Money & Property	11	286,130	0	286,130
Miscellaneous	12	204,100	0	204,100
Subtotal Revenue	13	18,987,771	12,654	19,000,425
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	600,000	600,000
Operating Transfers In	15	2,567,245	0	2,567,245
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	21,555,016	612,654	22,167,670
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	4,177,019	3,013	4,180,032
Physical Health and Social Services	19	1,602,424	0	1,602,424
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	942,680	190	942,870
Roads & Transportation	22	7,698,724	20,471	7,719,195
Government Services to Residents	23	505,744	5,000	510,744
Administration	24	2,364,671	60,000	2,424,671
Nonprogram Current	25	7,000	12,654	19,654
Debt Service	26	477,415	0	477,415
Capital Projects	27	3,455,278	600,000	4,055,278
Subtotal Expenditures	28	21,230,955	701,328	21,932,283
Other Financing Uses:				
Operating Transfers Out	29	2,567,245	0	2,567,245
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	23,798,200	701,328	24,499,528
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,243,184	-88,674	-2,331,858
Beginning Fund Balance - July 1, 2025	33	10,435,303	0	10,435,303
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	7,386,699	0	7,386,699
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	108,675	0	108,675
Fund Balance - Unassigned	39	696,745	-88,674	608,071
Total Ending Fund Balance - June 30, 2026	40	8,192,119	-88,674	8,103,445

Explanation of Changes: Line 10 was an adjustment to administration fees, Line 14 was receipt of the GO BOND, Line 18 is EMS health adjustment and Sheriff's training, Line 21 increase in insurance, Line 22 Secondary Roads health adjustment, Lines 23 increase in ballot expense, Line 24 increase in PSF Health Insurance, Line 25 increase to administration costs, Line 27 increase for Engineer's office/lab