

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: 3/2/2026 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 | -477,658 | 7,338,925 |
| Licenses & Permits | 9 | 102,350 | 0 | 102,350 |
| Charges for Service | 10 | 1,713,966 | -12,654 | 1,701,312 |
| Use of Money & Property | 11 | 286,130 | 0 | 286,130 |
| Miscellaneous | 12 | 204,100 | 0 | 204,100 |
| Subtotal Revenue | 13 | 19,000,425 | -490,312 | 18,510,113 |
| Other Financing Sources: | | | | |
| General Long-Term Debt Proceeds | 14 | 600,000 | 3,000,000 | 3,600,000 |
| 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 | 22,167,670 | 2,509,688 | 24,677,358 |
| EXPENDITURES & OTHER FINANCING USES | | | | |
| Operating: | | | | |
| Public Safety and Legal Services | 18 | 4,180,032 | 0 | 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 | 942,870 | 98,000 | 1,040,870 |
| Roads & Transportation | 22 | 7,719,195 | -110,000 | 7,609,195 |
| Government Services to Residents | 23 | 510,744 | 0 | 510,744 |
| Administration | 24 | 2,424,671 | 26,100 | 2,450,771 |
| Nonprogram Current | 25 | 19,654 | -12,654 | 7,000 |
| Debt Service | 26 | 477,415 | 0 | 477,415 |
| Capital Projects | 27 | 4,055,278 | 3,000,000 | 7,055,278 |
| Subtotal Expenditures | 28 | 21,932,283 | 3,001,446 | 24,933,729 |
| 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 | 24,499,528 | 3,001,446 | 27,500,974 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | -2,331,858 | -491,758 | -2,823,616 |
| 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 | 608,071 | -491,758 | 116,313 |
| Total Ending Fund Balance - June 30, 2026 | 40 | 8,103,445 | -491,758 | 7,611,687 |

Explanation of Changes: Line 8 was decreased by \$507,658 for payments that the cities in the 28E Agreement do not have to pay also, line 8 was increased by \$30,000 that the Conservation is bringing in as a forest grant. Line 10 was decreased by \$12,654 because it is a non budgetary item. Line 14 was increased due to General long term debt proceeds for TIF projects. Line 21 was increased for a vehicle, heat pump for building, vehicle repairs and project for the forest grant for the Conservation. Line 22 was decreased for Secondary Roads because they will not receive the funds. Line 24 increased for a lawn mower for General Services. Line 25 decreased by \$12,654 because it is a non budgetary item. Line 27 increased due to the TIF project B22.