

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGETBoard of Supervisors of APPANOOSE COUNTY
Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of APPANOOSE 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 09:05 AM**Contact:** Kelly Howard**Phone:** (641) 856-6191**Meeting Location:** Boardroom, Courthouse, 201 N 12th St, Centerville, IA 52544

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	4,967,635	0	4,967,635
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	214,262	0	214,262
Net Current Property Tax	4	4,753,373	0	4,753,373
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	12,000	0	12,000
Other County Taxes/TIF Tax Revenues	7	1,449,276	0	1,449,276
Intergovernmental	8	4,562,793	48,787	4,611,580
Licenses & Permits	9	15,200	0	15,200
Charges for Service	10	422,245	0	422,245
Use of Money & Property	11	158,750	0	158,750
Miscellaneous	12	316,675	0	316,675
Subtotal Revenue	13	11,690,312	48,787	11,739,099
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,006,181	0	1,006,181
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	12,696,493	48,787	12,745,280
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	4,035,043	20,000	4,055,043
Physical Health and Social Services	19	702,355	0	702,355
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,315,883	91,420	1,407,303
Roads & Transportation	22	5,075,411	0	5,075,411
Government Services to Residents	23	682,066	0	682,066
Administration	24	1,763,150	68,787	1,831,937
Nonprogram Current	25	0	0	0
Debt Service	26	549,150	0	549,150
Capital Projects	27	299,336	0	299,336
Subtotal Expenditures	28	14,422,394	180,207	14,602,601
Other Financing Uses:				
Operating Transfers Out	29	1,006,181	0	1,006,181
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	15,428,575	180,207	15,608,782
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,732,082	-131,420	-2,863,502
Beginning Fund Balance - July 1, 2025	33	8,473,601	0	8,473,601
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	575	0	575
Fund Balance - Restricted	36	2,096,333	0	2,096,333
Fund Balance - Committed	37	1,969,244	0	1,969,244
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	1,675,367	-131,420	1,543,947
Total Ending Fund Balance - June 30, 2026	40	5,741,519	-131,420	5,610,099

Explanation of Changes: Adding revenue and expense for building improvement due to old law center sale; additional revenue and expense for central copier contract with Access Systems; additional expense for new server, medical examiner costs, and courthouse tuckpointing expense previously budgeted in FY25.