

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**

Board 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

<b>Meeting Date/Time:</b> 5/18/2026 09:10 AM	<b>Contact:</b> Kelly Howard	<b>Phone:</b> (641) 856-6191
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**Meeting Location:** Boardroom, Courthouse  
201 N 12th St, 1st Floor

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
<b>Net Current Property Tax</b>	<b>4</b>	<b>4,753,373</b>	<b>0</b>	<b>4,753,373</b>
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	4,611,580	10,764	4,622,344
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	11,739,099	10,764	11,749,863
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,006,181	2,000	1,008,181
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	12,745,280	12,764	12,758,044
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	4,055,043	10,000	4,065,043
Physical Health and Social Services	19	702,355	0	702,355
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,407,303	0	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	1,831,937	15,000	1,846,937
Nonprogram Current	25	0	0	0
Debt Service	26	549,150	0	549,150
Capital Projects	27	299,336	10,764	310,100
Subtotal Expenditures	28	14,602,601	35,764	14,638,365
Other Financing Uses:				
Operating Transfers Out	29	1,006,181	2,000	1,008,181
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	15,608,782	37,764	15,646,546
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>-2,863,502</b>	<b>-25,000</b>	<b>-2,888,502</b>
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	2,000	2,098,333
Fund Balance - Committed	37	1,969,244	0	1,969,244
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	1,543,947	-27,000	1,516,947
Total Ending Fund Balance - June 30, 2026	40	5,610,099	-25,000	5,585,099

**Explanation of Changes:** Adding add'l revenue & expense for prisoner room & board transfer (\$2,000); adding add'l revenue & expense in Conservation for kayak grant received (\$10,764); adding add'l expense for court appointed attorney costs (\$10,000); adding add'l expense for prepaid IT labor contract (\$10,000) and server installation costs (\$5,000).