

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**  
**Fiscal Year July 1, 2026 - June 30, 2027**  
**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: 4/13/2026 Meeting Time: 09:10 AM Meeting Location: Boardroom located on the 2nd floor of the Courthouse, 8 East Prospect Street, 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](http://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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	7,771,138	8,047,168	7,896,909	-0.80
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	59,397	
Less: Credits to Taxpayers	3	222,000	231,600	233,350	
Net Current Property Taxes	4	7,549,138	7,815,568	7,604,162	
Delinquent Property Tax Revenue	5	790	1,665	3,608	
Penalties, Interest & Costs on Taxes	6	13,000	20,000	28,458	
Other County Taxes/TIF Tax Revenues	7	1,096,875	1,047,063	1,328,058	-9.12
Intergovernmental	8	7,457,397	7,573,931	5,801,831	
Licenses & Permits	9	102,550	102,350	125,391	
Charges for Service	10	1,586,192	1,701,312	1,856,712	
Use of Money & Property	11	342,980	536,130	540,289	
Miscellaneous	12	225,600	304,100	198,000	
<b>Subtotal Revenues</b>	<b>13</b>	<b>18,374,522</b>	<b>19,102,119</b>	<b>17,486,509</b>	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	3,600,000	0	
Operating Transfers In	15	4,272,672	2,333,668	2,593,099	
Proceeds of Fixed Asset Sales	16	0	0	47,266	
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>22,647,194</b>	<b>25,035,787</b>	<b>20,126,874</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	3,996,695	3,958,427	3,575,756	5.72
Physical Health and Social Services	19	1,679,483	1,500,424	1,611,807	2.08
County Environment and Education	21	996,349	944,870	755,723	14.82
Roads & Transportation	22	7,616,667	7,509,195	8,232,857	-3.82
Government Services to Residents	23	514,543	503,539	523,349	-0.84
Administration	24	2,344,241	2,185,271	1,986,568	8.63
Nonprogram Current	25	7,000	7,000	6,498	3.79
Debt Service	26	606,350	477,415	473,845	13.12
Capital Projects	27	7,804,062	3,300,278	799,102	212.51
<b>Subtotal Expenditures</b>	<b>28</b>	<b>25,565,390</b>	<b>20,386,419</b>	<b>17,965,505</b>	
Other Financing Uses:					
Operating Transfers Out	29	4,272,672	2,333,668	2,593,099	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	<b>31</b>	<b>29,838,062</b>	<b>22,720,087</b>	<b>20,558,604</b>	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>-7,190,868</b>	<b>2,315,700</b>	<b>-431,730</b>	
Beginning Fund Balance - July 1,	33	12,751,003	10,435,303	10,867,033	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	7,386,696	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	108,676	
Fund Balance - Unassigned	39	5,560,135	12,751,003	2,939,931	
<b>Total Ending Fund Balance - June 30,</b>	<b>40</b>	<b>5,560,135</b>	<b>12,751,003</b>	<b>10,435,303</b>	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,428,372	Urban Areas: 5.13020			
Rural Only Levies*:	2,342,766				
Special District Levies*:	0	Rural Areas: 8.23020			
TIF Tax Revenues:	355,141	Any special district tax rates not included.			
Utility Replacement Excise Tax:	177,274				

Explanation of any significant items in the budget or additional virtual meeting information:

Line 21 increased due to Grants received for forest and expenses to match. Line 26 Debt Service increased due to TIF projects. Line 27 increased in capital projects: B22 road and Secondary Roads Office because they were moved to FY26-27. Also, the window project at the Courthouse.

<b>COUNTY NAME: CHICKASAW COUNTY</b>	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY</b> Fiscal Year July 1, 2026 - June 30, 2027	<b>COUNTY NUMBER: 19</b>
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:  
**Meeting Date: 3/23/2026 Meeting Time: 09:00 AM Meeting Location: Boardroom located on the 2nd floor of the Courthouse, 8 East Prospect Street, 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 2025/2026	Budget Year Effective Tax  FY 2026/2027	Budget Year Proposed Tax  FY 2026/2027
Taxable Valuations-General Services	963,875,713	1,055,000,408	1,055,000,408
Requested Tax Dollars-Countywide Rates Except Debt Service	5,162,933	5,162,933	4,962,955
Taxable Valuations-Debt Service	980,179,851	1,092,578,420	1,092,578,420
Requested Tax Dollars-Debt Service	465,174	465,174	465,417
Requested Tax Dollars-Countywide Rates	5,628,107	5,628,107	5,428,372
<b>Tax Rate-Countywide</b>	5.83101	5.31953	5.13020
Taxable Valuations-Rural Services	691,160,209	755,730,902	755,730,902
Requested Tax Dollars-Additional Rural Levies	2,419,061	2,419,061	2,342,766
<b>Tax Rate-Rural Additional</b>	3.50000	3.20096	3.10000
<b>Rural Total</b>	9.33101	8.52049	8.23020
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	<b>Current Year Certified Property Tax  FY 2025/2026</b>	<b>Budget Year Proposed Tax  FY 2026/2027</b>	<b>Percent Change</b>
Urban Taxpayer	277	251	-9.39
Rural Taxpayer	443	403	-9.03
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	<b>Current Year Certified Property Tax  FY 2025/2026</b>	<b>Budget Year Proposed Tax  FY 2026/2027</b>	<b>Percent Change</b>
Urban Taxpayer	1,202	1,174	-2.33
Rural Taxpayer	1,924	1,883	-2.13

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:

The levy decreased due to improved operational efficiency and the use of ending fund balance.

**BUDGET SUMMARY**

REVENUES & OTHER FINANCING SOURCES	General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025
Taxes Levied on Property	1 4,962,955	2,342,766		465,417		7,771,138	8,047,168	7,896,909
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	59,397
Less: Credits to Taxpayers	3 144,000	68,000		10,000		222,000	231,600	233,350
Net Current Property Taxes	4 4,818,955	2,274,766		455,417		7,549,138	7,815,568	7,604,162
Delinquent Property Tax Revenue	5 640	150		0		790	1,665	3,608
Penalties, Interest & Costs on Taxes	6 13,000					13,000	20,000	28,458
Other County Taxes/TIF Tax Revenues	7 110,022	622,279	0	364,574	0	1,096,875	1,047,063	1,328,058
Intergovernmental	8 994,726	6,448,671	0	14,000	0	7,457,397	7,573,931	5,801,831
Licenses & Permits	9 77,550	25,000	0	0	0	102,550	102,350	125,391
Charges for Service	10 926,992	659,200	0	0	0	1,586,192	1,701,312	1,856,712
Use of Money & Property	11 311,100	6,700	25,180	0	0	342,980	536,130	540,289
Miscellaneous	12 139,600	86,000	0	0	0	225,600	304,100	198,000
Subtotal Revenues	13 7,392,585	10,122,766	25,180	833,991	0	18,374,522	19,102,119	17,486,509
Other Financing Sources:								
General Long-Term Debt Proceeds	14 0	0	0	0	0	0	3,600,000	0
Operating Transfers In	15 300,000	2,472,672	1,500,000	0	0	4,272,672	2,333,668	2,593,099
Proceeds of Fixed Asset Sales	16 0	0	0	0	0	0	0	47,266
Total Revenues & Other Sources	17 7,692,585	12,595,438	1,525,180	833,991	0	22,647,194	25,035,787	20,126,874
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
Operating:								
Public Safety and Legal Services	18 2,874,448	1,122,247						
Physical Health and Social Services	19 1,559,483	120,000						
County Environment and Education	21 618,462	377,887						
Roads & Transportation	22 0	7,616,667						
Government Services to Residents	23 499,543	15,000						
Administration	24 2,341,491	2,750						
Nonprogram Current	25 7,000	0						
Debt Service	26 0	0		606,350	0	606,350	477,415	473,845
Capital Projects	27 25,000	2,644,062	5,135,000			7,804,062	3,300,278	799,102
Subtotal Expenditures	28 7,925,427	11,898,613	5,135,000	606,350	0	25,565,390	20,386,419	17,965,505
Other Financing Uses:								
Operating Transfers Out	29 1,800,000	2,472,672	0	0	0	4,272,672	2,333,668	2,593,099
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31 9,725,427	14,371,285	5,135,000	606,350	0	29,838,062	22,720,087	20,558,604
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32 -2,032,842	-1,775,847	-3,609,820	227,641	0	-7,190,868	2,315,700	-431,750
Beginning Fund Balance - July 1, 2026	33 4,706,393	4,164,768	3,791,422	88,420	0	12,751,003	10,435,303	10,867,033
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0	0
Fund Balance - Restricted	36 0	0	0	0	0	0	0	0
Fund Balance - Committed	37 0	0	0	0	0	0	0	0
Fund Balance - Assigned	38 0	0	0	0	0	0	0	108,676
Fund Balance - Unassigned	39 2,673,551	2,388,921	181,602	316,061	0	5,560,135	12,751,003	2,939,931
Total Ending Fund Balance - June 30,	40 2,673,551	2,388,921	181,602	316,061	0	5,560,135	12,751,003	10,435,303

Proposed tax rate per \$1,000 valuation for County purposes: 5.1302 urban areas; 8.2302 rural areas; Any special district rates excluded.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
**Fiscal Year July 1, 2026 - June 30, 2027**

County Number: 19 County Name: CHICKASAW COUNTY Date Adopted: 4/20/2026

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 %
<b>FY 2026 Budget Data</b>	3.50000	3,463,853	989,672,227	8.84
	<b>Limitation Percentage</b>			
	3			
	<b>GBFL Max Rate</b>	<b>GBFL Max Dollars</b>	<b>Revenue Growth %</b>	
<b>Max Allowed GBFL for FY 2027</b>	3.39806	3,660,236	5.67	

**RURAL BASIC FUND LEVY CALCULATION**

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2026 Budget Data</b>	3.50000	2,503,649	715,328,274	8.52
	<b>Limitation Percentage</b>			
	3			
	<b>RBFL Max Rate</b>	<b>RBFL Max Dollars</b>	<b>Revenue Growth %</b>	
<b>Max Allowed RBFL for FY 2027</b>	3.39806	2,637,755	5.36	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		1,077,154,614		1,055,000,408	
General Basic	2	3,660,236		3.39806		3,584,955
+ Cemetery (Pioneer - 331.424B)	3	6,640		0.00616		6,499
= Total for General Basic	4	3,666,876				3,591,454
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,400,301		1.30000		1,371,501
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	65,172				63,828
Debt Service (from Form 703 col. I Countywide total)	9	474,850	1,114,732,626	0.42598	1,092,578,420	465,417
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
<b>Subtotal Countywide (A)</b>	12	5,542,027		5.13020		5,428,372
<b>B. All Rural Services Only Levies:</b>	13		776,253,269		755,730,902	
Rural Services Basic	14	2,406,385		3.10000		2,342,766
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
<b>Subtotal All Rural Services Only (B)</b>	20	2,406,385		3.10000		2,342,766
<b>Subtotal Countywide/All Rural Services (A + B)</b>	21	7,948,412		8.23020		7,771,138
<b>C. Special District Levies:</b>						
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
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	7,948,412				7,771,138

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers: 2
Attorney	140,727		
Auditor	79,828	1	NEW HAMPTON TRIBUNE
Recorder	79,818	2	NASHUA REPORTER
Treasurer	79,818	3	
Sheriff	112,045	4	
Supervisors	38,083	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

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

*Jan Halbur*  
(Board Chairperson)

04-20-2026  
(Date)

*Shirley M. M. M.*  
(County Auditor or Budget Preparer)

04-20-2026  
(Date)

**COUNTY AUDITOR'S CERTIFICATION**

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

*Donna Geurts*  
(County Auditor Signature of Certification)

4.23.26  
(Date)



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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
<b>LAW ENFORCEMENT PROGRAM</b>													
1000 - Uniformed Patrol Services	939,200	282,253							1,221,453	534,687	725,036	1	
1010 - Investigations			1,225						1,225	157,686	126,180	2	
1020 - Unified Law Enforcement									0		0	3	
1030 - Contract Law Enforcement									0		0	4	
1040 - Law Enforcement Communications	541,300	150,634							691,934	801,619	558,125	5	
1050 - Adult Correctional Services	147,580	261							147,841	265,496	189,953	6	
1060 - Administration	341,507	63,056							404,563	285,245	357,243	7	
Subtotal	1,969,587	496,204	1,225	0		0	0	0	2,467,016	2,044,733	1,956,537	8	
<b>LEGAL SERVICES PROGRAM</b>													
1100 - Criminal Prosecution	218,157	55,843					2,351		276,351	272,350	251,968	9	
1110 - Medical Examiner	33,360	500							33,860	20,560	26,166	10	
1120 - Child Support Recovery									0	0	0	11	
Subtotal	251,517	56,343	0	0		0	2,351	0	310,211	292,910	278,134	12	
<b>EMERGENCY SERVICES</b>													
1200 - Ambulance Services													
1210 - Emergency Management		65,172		6,006			1,113,890		1,113,890	1,008,817	912,573	13	
1220 - Fire Protection & Rescue Services									71,178	136,007	136,006	14	
1230 - E911 Service Board									0	0	0	15	
Subtotal	0	65,172	0	6,006	0	0	1,113,890	0	1,185,068	1,144,824	1,048,579	17	
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>													
1400 - Physical Operations		2,000							2,000	1,200	1,966	18	
1410 - Research & Other Assistance									0	0	0	19	
1420 - Bailiff Services									0	0	0	20	
Subtotal	0	2,000	0	0	0	0	0	0	2,000	1,200	1,966	21	
<b>COURT PROCEEDINGS PROGRAM</b>													
1500 - Juries & Witnesses													
1510 - (Reserved)		13,100							13,100	20,000	13,785	22	
1520 - Detention Services		2,200							2,200	9,500	0	23	
1530 - Court Costs		5,500							5,500	7,000	4,537	24	
1540 - Service of Civil Papers			4,400						4,400	419,460	271,918	25	
Subtotal	0	20,800	4,400	0	0	0	0	0	25,200	455,960	290,240	27	
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>													
1600 - Juvenile Victim Restitution		5,400							5,400	16,500	300	28	
1610 - Juvenile Representation Services									0	0	0	29	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		1,800							1,800	2,300	0	30	
Subtotal	0	7,200	0	0	0	0	0	0	7,200	18,800	300	31	
<b>Total - Public Safety &amp; Legal Services</b>	<b>2,221,104</b>	<b>647,719</b>	<b>5,625</b>	<b>6,006</b>	<b>0</b>	<b>0</b>	<b>1,116,241</b>	<b>0</b>	<b>3,996,695</b>	<b>3,958,427</b>	<b>3,575,756</b>	<b>32</b>	

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025				
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>															
1									0	0	0	1			
2	32,150								32,150	32,150	29,496	2			
3	73,649	20,049							213,698	84,000	102,543	3			
4	100								100	100	591	4			
5									0	0	0	5			
6	105,899	20,049	0	0	0	0	120,000	0	245,948	116,250	132,630	6			
<b>SERVICES TO POOR PROGRAM</b>															
7	15,000								15,000	14,900	12,385	7			
8	20,500								20,500	5,500	673	8			
9									0	0	0	9			
10	35,500	0	0	0	0	0	0	0	35,500	20,400	13,058	10			
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>															
11	60,200	18,645							78,845	75,000	69,768	11			
12	2,000								2,000	5,000	1,489	12			
13	62,200	18,645	0	0	0	0	0	0	80,845	80,000	71,257	13			
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>															
14									0	0	0	14			
15									0	0	0	15			
16									0	0	0	16			
17	0	0	0	0	0	0	0	0	0	0	0	17			
<b>SERVICES TO OTHER ADULTS PROGRAM</b>															
18	1,010,852	279,838							1,290,690	1,144,774	1,363,862	18			
19	26,500								26,500	19,000	31,000	19			
20									0	0	0	20			
21	1,037,352	279,838	0	0	0	0	0	0	1,317,190	1,163,774	1,394,862	21			
<b>CHEMICAL DEPENDENCY PROGRAM</b>															
22									0	0	0	22			
23									0	0	0	23			
24									0	120,000	0	24			
25	0	0	0	0	0	0	0	0	0	120,000	0	25			
26	1,240,951	318,532	0	0	0	0	120,000	0	1,679,483	1,500,424	1,611,807	26			
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>															

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
1				8,000					8,000	4,000	4,000		
2	970								970	970	711		
3							81,000		81,000	15,000	35,065		
4				30,485					30,485	29,703	28,639		
5	970	0	0	38,485			81,000	0	120,455	49,673	68,415		
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6	160,426								206,990	194,658	191,132		
7	336,540	46,564					90,000		478,502	476,712	318,164		
8		51,962							0	0	0		
9	496,966	98,526	0	0			90,000	0	685,492	671,370	509,296		
<b>ANIMAL CONTROL PROGRAM</b>													
10									0	0	0		
11									0	0	0		
12	0	0	0	0			0	0	0	0	0		
<b>COUNTY DEVELOPMENT PROGRAM</b>													
13				10,380					10,380	9,615	9,000		
14									0	0	0		
15			10,000				29,954		39,954	81,874	22,214		
16	0	0	10,000	10,380			29,954	0	50,334	91,489	31,214		
<b>EDUCATIONAL SERVICES PROGRAM</b>													
17				128,068					128,068	124,338	131,798		
18									0	0	0		
19	12,000								12,000	8,000	15,000		
20									0	0	0		
21									0	0	0		
22									0	0	0		
23	12,000	0	0	128,068			0	0	140,068	132,338	146,798		
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
24									0	0	0		
25									0	0	0		
26									0	0	0		
27									0	0	0		
28	0	0	0	0			0	0	0	0	0		
29	509,936	98,526	10,000	176,933	0	0	200,954	0	996,349	944,870	755,723		
<b>Total - County Environment and Education</b>													

**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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>													
1						365,139			365,139	360,639	312,154		
2						484,312			484,312	407,482	341,841		
3	0	0	0	0	0	849,451	0	0	849,451	768,121	653,995		
<b>ROADWAY MAINTENANCE PROGRAM</b>													
4						450,378	100,000		550,378	523,231	459,227		
5						3,214,436	200,000		3,414,436	3,431,435	4,489,646		
6						456,039			456,039	442,829	245,383		
7						171,537			171,537	156,674	162,461		
8						293,726			293,726	262,468	448,454		
9	0	0	0	0	0	4,586,116	300,000	0	4,886,116	4,816,637	5,805,171		
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>													
10						494,917			494,917	607,060	528,156		
11						1,158,677			1,158,677	1,129,023	1,110,170		
12						95,132			95,132	103,177	52,985		
13						132,374			132,374	85,177	82,380		
14	0	0	0	0	0	1,881,100	0	0	1,881,100	1,924,437	1,773,691		
<b>MASS TRANSIT PROGRAM</b>													
15										0	0		
16										0	0		
17	0	0	0	0	0	0	0	0	0	0	0		
18	0	0	0	0	0	7,316,667	300,000	0	7,616,667	7,509,195	8,232,857		

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
<b>REPRESENTATION SERVICES PROGRAM</b>														
1		153,701							153,701	137,262	130,336	1		
2									0	26,150	0	2		
3	10,000	1,710							11,710	8,710	6,418	3		
4	10,000	153,411	0	0	0	0	0	0	165,411	172,122	136,754	4		
<b>STATE ADMINISTRATIVE SERVICES</b>														
5	60,167	17,608							77,775	74,411	65,358	5		
6	39,967	17,603							57,570	54,206	123,078	6		
7	152,146	46,641					15,000		213,787	202,800	198,159	7		
8	252,280	81,852	0	0	0	0	15,000	0	349,132	331,417	386,595	8		
9	262,280	237,263	0	0	0	0	15,000	0	514,543	503,539	523,349	9		
<b>Total - Government Services to Residents</b>														

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>												
	9000 - General County Management	1	235,470	54,652						290,122	265,905	264,103
	9010 - Administrative Management Services	2	185,383	76,004						261,387	243,826	277,328
	9020 - Treasury Management Services	3	205,628	84,284						289,912	278,022	261,473
	9030 - Other Policy & Administration	4	62,000		2,750					64,750	64,700	51,826
	9040 - Reimbursable Administrative Service Organization Direct Expenses	5								0	0	0
	Subtotal	6	688,481	214,940	0	2,750	0	0	0	906,171	852,453	854,730
<b>CENTRAL SERVICES PROGRAM</b>												
	9100 - General Services	7	462,550	42,520						505,070	429,818	357,772
	9110 - Information Tech Services	8	353,000							353,000	263,000	249,704
	9120 - GIS Systems	9								0	0	0
	Subtotal	10	815,550	42,520	0	0	0	0	0	858,070	692,818	607,476
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
	9200 - Tort Liability	11		250,000						250,000	230,000	208,795
	9210 - Safety of Workplace	12		300,000						300,000	310,000	298,396
	9220 - Fidelity of Public Officers	13		20,000						20,000	20,000	17,171
	9230 - Unemployment Compensation	14		10,000						10,000	80,000	0
	Subtotal	15	0	580,000	0	0	0	0	0	580,000	640,000	524,362
	<b>Total - Administration</b>	16	1,504,031	837,460	0	2,750	0	0	0	2,344,241	2,185,271	1,986,568

**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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
<b>NONPROGRAM CURRENT EXPENDITURES</b>																
0010 - County Farm Operations											0		0	1		
0020 - Interest on Short-Term Debt											0		0	2		
0030 - Other Nonprogram Current			7,000								7,000	7,000	6,498	3		
0040 - Other County Enterprises											0		0	4		
Total - Nonprogram Current	0	0	7,000	0	0	0	0	0			7,000	7,000	6,498	5		
<b>LONG-TERM DEBT SERVICE</b>																
0100 - Principal														6		
0110 - Interest and Fiscal Charges														7		
Total Long-term Debt Service	0	0	0	0	0	0	0	0						8		
<b>CAPITAL PROJECTS</b>																
0200 - Roadway Construction						2,394,062								9		
0210 - Conservation Land Acquisition & Dev.			25,000											10		
0220 - Other Capital Projects							250,000	5,135,000						11		
Total Capital Projects	0	0	25,000	0	0	2,394,062	250,000	5,135,000			7,804,062	3,300,278	799,102	12		
<b>EXPENDITURES SUMMARY</b>																
Total Public Safety and Legal Services	2,221,104	647,719	5,625	6,006	0	0	1,116,241				3,996,695	3,958,427	3,575,756	13		
Total Physical Health and Social Services	1,240,951	318,532	0	0	0	0	120,000				1,679,483	1,500,424	1,611,807	14		
Total County Environment and Education	509,936	98,526	10,000	176,933	0	0	200,954				996,349	944,870	755,723	16		
Total Roads & Transportation			0	0	0	7,316,667	300,000				7,616,667	7,509,195	8,232,857	17		
Total Government Services to Residents	262,280	237,263	0	0	0	0	15,000				514,543	503,539	523,349	18		
Total Administration	1,504,031	837,460	0	2,750	0	0					2,344,241	2,185,271	1,986,568	19		
Total Nonprogram Current	0	0	7,000	0	0	0	0				7,000	7,000	6,498	20		
Total Long-Term Debt Service	0	0	0	0	0	0	0				0	0	0	21		
Total Capital Projects	0	0	25,000	0	0	2,394,062	250,000	5,135,000			7,804,062	3,300,278	799,102	22		
Total - All Expenditures	5,738,302	2,139,500	47,625	185,689	0	9,710,729	2,002,195	5,135,000	606,350	0	25,565,390	20,386,419	17,965,505	23		
<b>OTHER BUDGETARY FINANCING USES</b>																
<b>OPERATING TRANSFERS OUT</b>																
To General Supplemental	300,000										300,000	0	300,000	24		
To Rural Services Supplemental											0	0	0	25		
To Secondary Roads				2,331,670							2,331,670	2,183,668	1,993,099	26		
To Other Budgetary Funds	1,500,000			70,501			70,501				1,641,002	150,000	300,000	27		
Total Operating Transfers Out	1,800,000	0	0	2,402,171	0	0	70,501	0	0	0	4,272,672	2,333,668	2,593,099	28		
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>																
Increase (Decrease) In Reserves											0	0	0	29		
Fund Balance - Nonspendable											0	0	0	30		
Fund Balance - Restricted											0	0	0	31		
Fund Balance - Committed											0	0	7,386,696	32		
Fund Balance - Assigned											0	0	0	33		
Fund Balance - Unassigned	1,639,511	976,039	58,001	628,075	0	1,015,716	745,130	181,602	316,061	0	5,560,135	12,751,003	2,939,931	35		
Total Ending Fund Balance - June 30,	1,639,511	976,039	58,001	628,075	0	1,015,716	745,130	181,602	316,061	0	5,560,135	12,751,003	10,435,303	36		
<b>Total Requirements</b>	9,177,813	3,115,539	105,626	3,215,935	0	10,726,445	2,817,826	5,316,602	922,411	0	35,398,197	35,471,090	30,993,907	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 2026/2027	Interest Due 2026/2027	Bond Registration Due 2026/2027	TOTAL OBLIGATION Due 2026/2027	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	450,000	24,850		474,850		474,850	
	2	06/16/20				0		0	
TIF BOND	3 600,000	11/10/25	101,000	30,485		131,485	131,485	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	
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			551,000	55,335	0	606,335	131,485	474,850	
This area, lines 21 through 25, is for Partial County Debt Service Only – Such as for Special Assessment District Debt Service									
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>							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:	3.39806
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:	3.39806
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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