

TAYLOR COUNTY BOARD OF SUPERVISORS

RESOLUTION NO. **2026-26**

FIRST AMENDMENT TO THE FY26 BUDGET

WHEREAS the Taylor County Board of Supervisor's adopted the Fiscal Year 2026 Budget by Resolution #2025-12 on April 24, 2025.

WHEREAS the Taylor County Board of Supervisor's wishes to amend the FY26 Budget in the amounts of \$203,862 for expenses and \$232,348 in revenue.

THEREFOR the Taylor County Board of Supervisor's request the Taylor County Auditor to amend the FY26 Budget in terms of the amounts requested above.

Sworn on this 16th day of April in the year 2026.

AYES

NAYS

Jack Bepp
Jim Tual
Russell [Signature]

ATTEST:

Judy Henry

Judy Henry

Taylor County Auditor



NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of TAYLOR COUNTY
Fiscal Year July 1, 2025 - June 30, 2026

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

Meeting Date/Time: 4/16/2026 10:00 AM

Contact: Judy Henry

Phone: (712) 523-2280

Meeting Location: Taylor County Courthouse
Board Room, Lower Level
405 Jefferson
Bedford IA 50833

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	5,976,992	0	5,976,992
Less: Uncollected Delinquent Taxes - Levy Year	2	4,000	0	4,000
Less: Credits to Taxpayers	3	203,448	0	203,448
Net Current Property Tax	4	5,769,544	0	5,769,544
Delinquent Property Tax Revenue	5	1,600	0	1,600
Penalties, Interest & Costs on Taxes	6	0	0	0
Other County Taxes/TIF Tax Revenues	7	314,961	0	314,961
Intergovernmental	8	6,877,221	20,000	6,897,221
Licenses & Permits	9	20,100	0	20,100
Charges for Service	10	367,940	130,000	497,940
Use of Money & Property	11	180,143	0	180,143
Miscellaneous	12	293,087	1,690	294,777
Subtotal Revenue	13	13,824,596	151,690	13,976,286
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,344,930	0	1,344,930
Proceeds of Fixed Asset Sales	16	15,000	0	15,000
Total Revenues & Other Sources	17	15,184,526	151,690	15,336,216
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,849,220	154,512	3,003,732
Physical Health and Social Services	19	1,435,130	0	1,435,130
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	608,905	8,000	616,905
Roads & Transportation	22	6,310,144	0	6,310,144
Government Services to Residents	23	487,040	11,550	498,590
Administration	24	1,767,942	29,800	1,797,742
Nonprogram Current	25	0	0	0
Debt Service	26	303,450	0	303,450
Capital Projects	27	1,671,588	0	1,671,588
Subtotal Expenditures	28	15,433,419	203,862	15,637,281
Other Financing Uses:				
Operating Transfers Out	29	1,344,930	0	1,344,930
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	16,778,349	203,862	16,982,211
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,593,823	-52,172	-1,645,995
Beginning Fund Balance - July 1, 2025	33	7,150,076	0	7,150,076
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	3,532,459	-14,372	3,518,087
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	2,023,794	-37,800	1,985,994
Total Ending Fund Balance - June 30, 2026	40	5,556,253	-52,172	5,504,081

Explanation of Changes: Increased election costs, funding for drone, payroll changes and increase in service fees.