

RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT POWESHIEK COUNTY					
Fiscal Year July 1, 2024 - June 30, 2025					
POWESHIEK COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2025					
Meeting Date:	Meeting Time:	Meeting Location:			
1/27/2025	09:30 AM	Boardroom - Courthouse - Montezuma			
The governing body of the POWESHIEK COUNTY met with a quorum present and found that the notice of time and place of the hearing had been published as required by law and that the affidavit of publication is on file with the county auditor. After hearing public comment the governing body took up the amendment to the budget for final consideration and determined that said budgeted expenditures be amended as follows:					
REVENUES & OTHER FINANCING SOURCES			Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property		1	8,907,215	0	8,907,215
Less: Uncollected Delinquent Taxes - Levy Year		2	0	0	0
Less: Credits to Taxpayers		3	122,500	0	122,500
Net Current Property Tax		4	8,784,715	0	8,784,715
Delinquent Property Tax Revenue		5	0	0	0
Penalties, Interest & Costs on Taxes		6	0	0	0
Other County Taxes/TIF Tax Revenues		7	2,708,718	0	2,708,718
Intergovernmental		8	4,782,819	10,000	4,792,819
Licenses & Permits		9	21,900	0	21,900
Charges for Service		10	659,185	0	659,185
Use of Money & Property		11	1,209,915	0	1,209,915
Miscellaneous		12	179,700	8,185	187,885
Subtotal Revenue		13	18,346,952	18,185	18,365,137
Other Financing Sources:					
General Long-Term Debt Proceeds		14	0	0	0
Operating Transfers In		15	5,003,089	0	5,003,089
Proceeds of Fixed Asset Sales		16	0	0	0
Total Revenues & Other Sources		17	23,350,041	18,185	23,368,226
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services		18	4,941,786	21,000	4,962,786
Physical Health and Social Services		19	533,666	45,425	579,091
Mental Health, ID & DD		20	0	0	0
County Environment & Education		21	853,380	10,000	863,380
Roads & Transportation		22	8,856,912	0	8,856,912
Government Services to Residents		23	886,816	0	886,816
Administration		24	2,023,033	15,000	2,038,033
Nonprogram Current		25	142,560	51,400	193,960
Debt Service		26	1,260,748	0	1,260,748
Capital Projects		27	1,080,037	0	1,080,037
Subtotal Expenditures		28	20,578,938	142,825	20,721,763
Other Financing Uses:					
Operating Transfers Out		29	5,003,089	0	5,003,089
Refunded Debt/Payments to Escrow		30	0	0	0
Total Expenditures & Other Uses		31	25,582,027	142,825	25,724,852
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses		32	-2,231,986	-124,640	-2,356,626
Beginning Fund Balance - July 1, 2024		33	12,163,671	0	12,163,671
Increase (Decrease) in Reserves (GAAP Budgeting)		34	0	0	0
Fund Balance - Nonspendable		35	0	0	0
Fund Balance - Restricted		36	0	0	0
Fund Balance - Committed		37	0	0	0
Fund Balance - Assigned		38	0	0	0
Fund Balance - Unassigned		39	9,931,685	-124,640	9,807,045
Total Ending Fund Balance - June 30, 2025		40	9,931,685	-124,640	9,807,045
Explanation of Changes: Increase in juvenile services and court costs; final payment on radio project; Home Base Iowa funding; increase in audit and medical examiner fees.					

01/27/2025

Signature of Certification  
05/05/2025 11:51 AM

Adopted On

(County Auditor or Budget Preparer) Signature of  
Certification  
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