

**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