

**RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT
POWESHIEK COUNTY**

Fiscal Year July 1, 2025 - June 30, 2026

POWESHIEK COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2026

Meeting Date:	Meeting Time:	Meeting Location:
1/29/2026	09:00 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	9,416,830	0	9,416,830
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	236,500	0	236,500
Net Current Property Tax	4	9,180,330	0	9,180,330
Delinquent Property Tax Revenue	5	2,000	0	2,000
Penalties, Interest & Costs on Taxes	6	0	0	0
Other County Taxes/TIF Tax Revenues	7	2,377,581	0	2,377,581
Intergovernmental	8	7,335,713	0	7,335,713
Licenses & Permits	9	21,800	0	21,800
Charges for Service	10	809,340	0	809,340
Use of Money & Property	11	697,402	0	697,402
Miscellaneous	12	2,179,950	0	2,179,950
Subtotal Revenue	13	22,604,116	0	22,604,116
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	5,097,048	0	5,097,048
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	27,701,164	0	27,701,164
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	5,467,462	23,000	5,490,462
Physical Health and Social Services	19	661,848	0	661,848
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	899,478	0	899,478
Roads & Transportation	22	8,869,105	0	8,869,105
Government Services to Residents	23	924,737	0	924,737
Administration	24	2,171,547	0	2,171,547
Nonprogram Current	25	166,824	0	166,824
Debt Service	26	1,258,748	0	1,258,748
Capital Projects	27	5,172,000	0	5,172,000
Subtotal Expenditures	28	25,591,749	23,000	25,614,749
Other Financing Uses:				
Operating Transfers Out	29	5,097,048	0	5,097,048
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	30,688,797	23,000	30,711,797
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,987,633	-23,000	-3,010,633
Beginning Fund Balance - July 1, 2025	33	13,020,800	0	13,020,800
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	10,033,167	-23,000	10,010,167
Total Ending Fund Balance - June 30, 2026	40	10,033,167	-23,000	10,010,167

Explanation of Changes: Purchase Drug Task Force vehicle.

Signature of Certification

01/29/2026

Adopted On

Meissa Eilander

(County Auditor or Budget Preparer) Signature of
Certification

01/29/2026 09:08 AM

Page 1 of 1