

**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:
4/30/2026	08:45 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	262,500	7,598,213
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	1,800	2,181,750
Subtotal Revenue	13	22,604,116	264,300	22,868,416
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	7,419,824	7,419,824
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	7,684,124	35,385,288
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	5,490,462	18,000	5,508,462
Physical Health and Social Services	19	661,848	9,800	671,648
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	68,000	2,239,547
Nonprogram Current	25	166,824	3,418	170,242
Debt Service	26	1,258,748	0	1,258,748
Capital Projects	27	5,172,000	3,071,000	8,243,000
Subtotal Expenditures	28	25,614,749	3,170,218	28,784,967
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	30,711,797	3,170,218	33,882,015
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,010,633	4,513,906	1,503,273
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	10,010,167	4,513,906	14,524,073
Total Ending Fund Balance - June 30, 2026	40	10,010,167	4,513,906	14,524,073

Explanation of Changes: Increase in Medical Examiner costs; Lake restoration project ahead of schedule; Road bonds received and partially spent;

04/30/2026

Signature of Certification

Adopted On

(County Auditor or Budget Preparer) Signature of
Certification

04/30/2026 08:50 AM

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Resolution #2026-43

Be it Resolved by the Poweshiek County Board of Supervisors to make the following changes in FY'26 departmental appropriations:

Service Area 1– Public Safety & Legal Services **+ \$18,000**
From: \$5,490,462 to \$5,508,462

Medical Examiner +18,000
From: \$106,690 to \$124,690

Service Area 3– Physical Health and Social Services **+ \$9,800**
From: \$661,848 to \$671,648

Veterans Affairs +8,000
From: \$62,657 to \$70,657

General Services to Veterans +1,800
From: \$8,800 to \$10,600

Service Area 9– Administration **+ \$68,000**
From: \$2,171,547 to \$2,239,547

Other Policy & Administration +68,000
From: \$84,300 to \$152,300

Service Area 0– Non Program Current **+ \$3,418**
From: \$166,824 to \$170,242

Other Non Program Current +3,418
From: \$19,239 to \$22,657

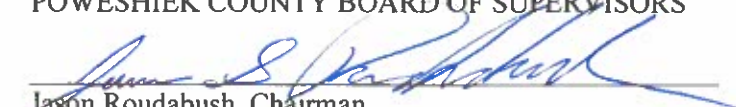
Service Area 0– Capital Projects **+ \$3,071,000**
From: \$5,172,000 to \$8,243,000

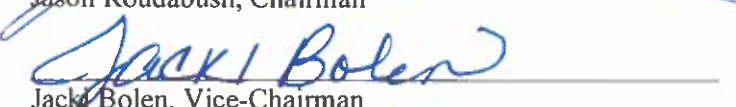
Conservation Land Acq & Dev +350,000
From: \$240,000 to \$590,000

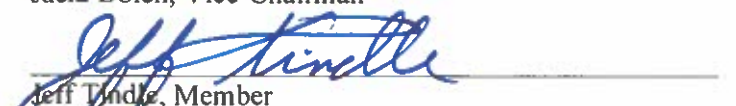
Other Capital Projects +2,721,000
From: \$175,000 to \$2,896,000

Passed this 30th day of April, 2026.

POWESHIEK COUNTY BOARD OF SUPERVISORS


Jason Roudabush, Chairman


Jack Bolen, Vice-Chairman


Jeff Tindle, Member

Attest:


Melissa Eilander, Auditor