

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

Fiscal Year July 1, 2023 - June 30, 2024

POWESHIEK COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2024

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
5/13/2024	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:

<b>REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>Total Budget as Certified or Last Amended</b>	<b>Current Amendment</b>	<b>Total Budget After Current Amendment</b>
Taxes Levied on Property	1	8,697,950	0	8,697,950
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	233,200	0	233,200
<b>Net Current Property Tax</b>	<b>4</b>	<b>8,464,750</b>	<b>0</b>	<b>8,464,750</b>
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	0	0	0
Other County Taxes/TIF Tax Revenues	7	1,457,307	0	1,457,307
Intergovernmental	8	5,480,976	0	5,480,976
Licenses & Permits	9	27,175	0	27,175
Charges for Service	10	628,890	0	628,890
Use of Money & Property	11	325,292	0	325,292
Miscellaneous	12	237,000	0	237,000
Subtotal Revenue	13	16,621,390	0	16,621,390
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	4,020,111	400,000	4,420,111
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	20,641,501	400,000	21,041,501
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	4,659,798	0	4,659,798
Physical Health and Social Services	19	506,556	0	506,556
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	758,739	0	758,739
Roads & Transportation	22	8,111,513	1,350,000	9,461,513
Government Services to Residents	23	937,606	0	937,606
Administration	24	2,273,555	0	2,273,555
Nonprogram Current	25	95,334	0	95,334
Debt Service	26	1,264,348	0	1,264,348
Capital Projects	27	3,515,635	-350,000	3,165,635
Subtotal Expenditures	28	22,123,084	1,000,000	23,123,084
Other Financing Uses:				
Operating Transfers Out	29	4,020,111	400,000	4,420,111
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	26,143,195	1,400,000	27,543,195
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>-5,501,694</b>	<b>-1,000,000</b>	<b>-6,501,694</b>
Beginning Fund Balance - July 1, 2023	33	15,918,813	0	15,918,813
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	10,417,119	-1,000,000	9,417,119
Total Ending Fund Balance - June 30, 2024	40	10,417,119	-1,000,000	9,417,119

**Explanation of Changes:** Less work on roadway construction - diamond grinding projects - local option sales tax to secondary road fund

05/13/2024

**Signature of Certification** **Adopted On** **County Auditor Signature of Certification**