

RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT  
APPANOOSE COUNTY

Fiscal Year July 1, 2022 - June 30, 2023

APPANOOSE COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2023

|                      |                      |   |
|----------------------|----------------------|---|
| <b>Meeting Date:</b> | <b>Meeting Time:</b> | <b>Meeting Location:</b>  |
| 10/17/2022           | 09:15 AM             | Boardroom, First Floor Courthouse, 201 N 12th St, Centerville, Iowa |

The governing body of the APPANOOSE 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  | 4,559,100                                 | 0                 | 4,559,100                            |
| Less: Uncollected Delinquent Taxes - Levy Year   | 2  | 0   | 0                 | 0                                    |
| Less: Credits to Taxpayers   | 3  | 321,148                                   | 0                 | 321,148                              |
| <b>Net Current Property Tax</b>  | 4  | 4,237,952                                 | 0                 | 4,237,952                            |
| Delinquent Property Tax Revenue  | 5  | 0   | 0                 | 0                                    |
| Penalties, Interest & Costs on Taxes   | 6  | 12,000                                    | 0                 | 12,000                               |
| Other County Taxes/TIF Tax Revenues  | 7  | 1,274,196                                 | 0                 | 1,274,196                            |
| Intergovernmental  | 8  | 4,068,215                                 | 20,000            | 4,088,215                            |
| Licenses & Permits   | 9  | 4,150                                     | 0                 | 4,150                                |
| Charges for Service  | 10 | 341,500                                   | 0                 | 341,500                              |
| Use of Money & Property  | 11 | 30,015                                    | 0                 | 30,015                               |
| Miscellaneous  | 12 | 40,190                                    | 14,231            | 54,421                               |
| Subtotal Revenue   | 13 | 10,008,218                                | 34,231            | 10,042,449                           |
| Other Financing Sources:   |    |   |                   |                                      |
| General Long-Term Debt Proceeds  | 14 | 102,530                                   | 0                 | 102,530                              |
| Operating Transfers In   | 15 | 972,759                                   | 0                 | 972,759                              |
| Proceeds of Fixed Asset Sales  | 16 | 0   | 0                 | 0                                    |
| Total Revenues & Other Sources   | 17 | 11,083,507                                | 34,231            | 11,117,738                           |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>   |    |   |                   |                                      |
| Operating:   |    |   |                   |                                      |
| Public Safety and Legal Services   | 18 | 3,217,958                                 | 500,000           | 3,717,958                            |
| Physical Health and Social Services  | 19 | 529,747                                   | 14,231            | 543,978                              |
| Mental Health, ID & DD   | 20 | 0   | 0                 | 0                                    |
| County Environment & Education   | 21 | 814,471                                   | 1,249,000         | 2,063,471                            |
| Roads & Transportation   | 22 | 4,318,529                                 | 0                 | 4,318,529                            |
| Government Services to Residents   | 23 | 623,250                                   | 0                 | 623,250                              |
| Administration   | 24 | 1,221,084                                 | 200,000           | 1,421,084                            |
| Nonprogram Current   | 25 | 0   | 0                 | 0                                    |
| Debt Service   | 26 | 649,330                                   | 1,200             | 650,530                              |
| Capital Projects   | 27 | 4,410,000                                 | 64,500            | 4,474,500                            |
| Subtotal Expenditures  | 28 | 15,784,369                                | 2,028,931         | 17,813,300                           |
| Other Financing Uses:  |    |   |                   |                                      |
| Operating Tranfers Out   | 29 | 972,759                                   | 0                 | 972,759                              |
| Refunded Debt/Payments to Escrow   | 30 | 0   | 0                 | 0                                    |
| Total Expenditures & Other Uses  | 31 | 16,757,128                                | 2,028,931         | 18,786,059                           |
| <b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b> | 32 | -5,673,621                                | -1,994,700        | -7,668,321                           |
| Beginning Fund Balance - July 1, 2022  | 33 | 13,390,141                                | 0                 | 13,390,141                           |
| Increase (Decrease) in Reserves (GAAP Budgeting)   | 34 | 0   | 0                 | 0                                    |
| Fund Balance - Nonspendable  | 35 | 0   | 0                 | 0                                    |
| Fund Balance - Restricted  | 36 | 4,484,206                                 | -44,500           | 4,439,706                            |
| Fund Balance - Committed   | 37 | 0   | -1,200            | -1,200                               |
| Fund Balance - Assigned  | 38 | 0   | 0                 | 0                                    |
| Fund Balance - Unassigned  | 39 | 3,232,314                                 | -1,949,000        | 1,283,314                            |
| Total Ending Fund Balance - June 30, 2023  | 40 | 7,716,520                                 | -1,994,700        | 5,721,820                            |

**Explanation of Changes:** Amending to add APRA allocated expenses totaling \$1,949,000 out of General Fund carryover balance. Adding revenue and expense for Opioid Lawsuit Settlement Fund, \$14,231. Adding revenue and expense for Conservation Department grant projects \$20,000 & \$64,500. Adding previously unknown bond registrar fees for law center bond \$1,200.

*Linda Demery*  
Signature of Clerk

10/17/2022

Adopted On

*Kelly Howard*  
County Auditor Signature of Certification