

RESOLUTION 2025-23

| RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT APPANOOSE COUNTY | | | | |
|---|---------------|--|----------------------|---|
| Fiscal Year July 1, 2024 - June 30, 2025 | | | | |
| APPANOOSE 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: | | |
| 5/19/2025 | 09:05 AM | Boardroom, 1st Floor, Courthouse 201 N 12th St Centerville, IA 52544 | | |
| 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 | 5,065,918 | 0 | 5,065,918 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | 0 |
| Less: Credits to Taxpayers | 3 | 203,763 | 0 | 203,763 |
| Net Current Property Tax | 4 | 4,862,155 | 0 | 4,862,155 |
| 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 | 1,489,620 | 0 | 1,489,620 |
| Intergovernmental | 8 | 4,256,399 | 10,030 | 4,266,429 |
| Licenses & Permits | 9 | 4,200 | 0 | 4,200 |
| Charges for Service | 10 | 355,800 | 0 | 355,800 |
| Use of Money & Property | 11 | 157,252 | 0 | 157,252 |
| Miscellaneous | 12 | 207,747 | 498,296 | 706,043 |
| Subtotal Revenue | 13 | 11,345,173 | 508,326 | 11,853,499 |
| Other Financing Sources: | | | | |
| General Long-Term Debt Proceeds | 14 | 102,860 | 130,000 | 232,860 |
| Operating Transfers In | 15 | 980,183 | 0 | 980,183 |
| Proceeds of Fixed Asset Sales | 16 | 0 | 0 | 0 |
| Total Revenues & Other Sources | 17 | 12,428,216 | 638,326 | 13,066,542 |
| EXPENDITURES & OTHER FINANCING USES | | | | |
| Operating: | | | | |
| Public Safety and Legal Services | 18 | 3,642,643 | 12,713 | 3,655,356 |
| Physical Health and Social Services | 19 | 661,401 | 849 | 662,250 |
| Mental Health, ID & DD | 20 | 0 | 0 | 0 |
| County Environment & Education | 21 | 1,879,328 | 6,500 | 1,885,828 |
| Roads & Transportation | 22 | 5,006,652 | 0 | 5,006,652 |
| Government Services to Residents | 23 | 673,048 | 3,600 | 676,648 |
| Administration | 24 | 1,608,464 | 484,664 | 2,093,128 |
| Nonprogram Current | 25 | 0 | 0 | 0 |
| Debt Service | 26 | 652,260 | 130,000 | 782,260 |
| Capital Projects | 27 | 532,526 | 0 | 532,526 |
| Subtotal Expenditures | 28 | 14,656,322 | 638,326 | 15,294,648 |
| Other Financing Uses: | | | | |
| Operating Transfers Out | 29 | 980,183 | 0 | 980,183 |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 |
| Total Expenditures & Other Uses | 31 | 15,636,505 | 638,326 | 16,274,831 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | -3,208,289 | 0 | -3,208,289 |
| Beginning Fund Balance - July 1, 2024 | 33 | 9,516,331 | 0 | 9,516,331 |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 0 |
| Fund Balance - Restricted | 36 | 2,246,523 | 0 | 2,246,523 |
| Fund Balance - Committed | 37 | 1,460,937 | 0 | 1,460,937 |
| Fund Balance - Assigned | 38 | 0 | 0 | 0 |
| Fund Balance - Unassigned | 39 | 2,600,582 | 0 | 2,600,582 |
| Total Ending Fund Balance - June 30, 2025 | 40 | 6,308,042 | 0 | 6,308,042 |
| Explanation of Changes: Adding additional revenue and expense for the following departments: Auditor (computers), Sheriff (SA Capital Asset funds returned), Conservation (grants), Veteran Affairs (donation \$), Administration (medical examiner, Courthouse roof repair, RASWC G.O. loan payoff). Also reducing Supervisor appropriation \$10,000 and adding to General Relief. All revenue and expense are in equal amounts, no additional fund balance is being used. | | | | |

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APPANOOSE COUNTY**

Fiscal Year July 1, 2024 - June 30, 2025

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|---------------|---------------|--|
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05/19/2025

Signature of Certification

Adopted On

(County Auditor or Budget Preparer) Signature of
Certification