RESOLUTION 2025-23

Meeting Location:

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:5/19/202509:05 AMBoardroom, 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:

Less: Credits to Taxpayers 3 20,783 0 20,378 1 3 203,783 0 20,37833 0 20,378	REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Less: Credits to Taxpayers	Taxes Levied on Property	1	5,065,918	0	5,065,918
Net Current Property Tax	Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	Less: Credits to Taxpayers	3	203,763	0	203,763
Penallies, Interest & Costs on Taxes		4	4,862,155	0	4,862,155
Other County Texes/TIF Tax Revenues	Delinquent Property Tax Revenue	5	0	0	0
Intergovernmental 8	Penalties, Interest & Costs on Taxes	6	12,000	0	12,000
Licenses & Permits	Other County Taxes/TIF Tax Revenues	7	1,489,620	0	1,489,620
Charges for Service	Intergovernmental	8	4,256,399	10,030	4,266,429
Use of Money & Property	Licenses & Permits	9	4,200	0	4,200
Miscellaneous	Charges for Service	10	355,800	0	355,800
Miscellaneous	Use of Money & Property	11	157,252	0	157,252
Other Financing Sources:		12	207,747	498,296	706,043
Other Finencing Sources:	Subtotal Revenue	13	11,345,173	508,326	11,853,499
Semeral Long-Term Debt Proceeds	Other Financing Sources:				
Operating Transfers In		14	102,860	130,000	232,860
Proceeds of Fixed Asset Sales		15	980,183	0	980,183
Total Revenues & Other Sources		16	0	0	0
EXPENDITURES & OTHER FINANCING USES 18 3,842,643 12,713 3,655,35 Public Safety and Legal Services 18 3,842,643 12,713 3,655,35 Physical Health and Social Services 19 661,401 849 662,25 Mental Health, ID & DD 20 0 0 County Environment & Education 21 1,879,328 6,500 1,885,82 Roads & Transportation 22 5,006,652 0 5,006,65 Government Services to Residents 23 673,048 3,600 676,64 Administration 24 1,608,464 484,664 2,093,12 Nonprogram Current 25 0 0 0 Debt Service 26 652,260 130,000 782,26 Capital Projects 27 532,526 0 532,52 Subtotal Expenditures 28 14,656,322 638,326 15,294,64 Other Financing Uses 28 14,656,322 638,326 15,294,64 Other Financing Uses 31 15,638,505 638,326 16,274,83 Excess of Revenues & Other Sources 32 3,208,289 0 3,208,28 Evene of Revenues & Other Sources 32 3,208,289 0 3,208,28 Evene of Revenues & Other Sources 32 3,208,289 0 3,208,28 Evenues & Other Sources 33 9,516,331 0 9,516,33 Increase (Decrease) in Reserves (GAAP Budgeting) 34 0 0 Fund Balance - Nonspendable 35 0 0 Fund Balance - Restricted 36 2,246,52 0 0 Fund Balance - Assigned 38 0 0 Fund Balance - Assigned 39 2,600,582 0 2,600,585 Fund Balance - Unassigned 39 2,600,582 0 2,600,585 Fund Balance - Unassign			12,428,216	638,326	13,066,542
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Mental Health, ID & DD 20 0 0 County Environment & Education 21 1,879,328 6,500 1,885,828 Roads & Transportation 22 5,006,652 0 5,006,666 Government Services to Residents 23 673,048 3,600 676,648 Administration 24 1,608,464 484,664 2,093,12 Nonprogram Current 25 0 0 Debt Service 26 652,260 130,000 782,26 Capital Projects 27 532,526 0 532,52 Subtotal Expenditures 28 14,656,322 638,326 15,294,64 Other Financing Uses: 29 980,183 0 980,18 Operating Transfers Out 29 980,183 0 980,18 Refunded Debl/Payments to Escrow 30 0 0 0 Total Expenditures & Other Uses 31 15,638,505 638,326 16,274,83 Excess of Revenues & Other Uses 32 -3,208,289 0					662,250
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Subtotal Expenditures 28 14,656,322 638,326 15,294,64 Other Financing Uses: 980,183 0 980,18 Operating Transfers Out 29 980,183 0 980,18 Refunded Debt/Payments to Escrow 30 0 0 0 Total Expenditures & Other Uses 31 15,636,505 638,326 16,274,83				0	532,526
Other Financing Uses: 29 980,183 0 980,18 Refunded Debt/Payments to Escrow 30 0 0 Total Expenditures & Other Uses 31 15,636,505 638,326 16,274,83 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 9,516,33 Increase (Decrease) in Reserves (GAAP Budgeting) 34 0 0 Fund Balance - Nonspendable 35 0 0 Fund Balance - Restricted 36 2,246,523 0 2,246,52 Fund Balance - Committed 37 1,460,937 0 1,460,93 Fund Balance - Assigned 38 0 0 Fund Balance - Unassigned 39 2,600,582 0 2,600,582				638.326	15,294,648
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Total Expenditures & Other Uses 31 15,636,505 638,326 16,274,83 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 9,516,33 Increase (Decrease) in Reserves (GAAP Budgeting) 34 0 0 Fund Balance - Nonspendable 35 0 0 Fund Balance - Restricted 36 2,246,523 0 2,246,52 Fund Balance - Committed 37 1,460,937 0 1,460,93 Fund Balance - Assigned 38 0 0 Fund Balance - Unassigned 39 2,600,582 0 2,600,582			·····		· · ·
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Beginning Fund Balance - July 1, 2024 33 9,516,331 0 9,516,33 Increase (Decrease) in Reserves (GAAP Budgeting) 34 0 0 Fund Balance - Nonspendable 35 0 0 Fund Balance - Restricted 36 2,246,523 0 2,246,52 Fund Balance - Committed 37 1,460,937 0 1,460,93 Fund Balance - Assigned 38 0 0 0 Fund Balance - Unassigned 39 2,600,582 0 2,600,582	Excess of Revenues & Other Sources				
Increase (Decrease) in Reserves (GAAP Budgeting) 34 0 0 Fund Balance - Nonspendable 35 0 0 Fund Balance - Restricted 36 2,246,523 0 2,246,52 Fund Balance - Committed 37 1,460,937 0 1,460,93 Fund Balance - Assigned 38 0 0 Fund Balance - Unassigned 39 2,600,582 0 2,600,582	1	33	9,516,331	0	9,516,331
Fund Balance - Nonspendable 35 0 0 Fund Balance - Restricted 36 2,246,523 0 2,246,52 Fund Balance - Committed 37 1,460,937 0 1,460,93 Fund Balance - Assigned 38 0 0 Fund Balance - Unassigned 39 2,600,582 0 2,600,582			0	0	
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			2,600,582	. 0	2,600,582
Total Change Carlo School Services (1997)				·	
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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.

	RECOR	D OF HEARING AND ADOPTION OF BUDGET AMENDMENT APPANOOSE COUNTY	
		Fiscal Year July 1, 2024 - June 30, 2025	
APPANOOSE C	OUNTY conducted a publ	ic 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:

05/19/2025

Signature of Certification

Adopted On

(County Auditor or Budget Preparer) Signature of Certification