

COUNTY NAME: CLAY	NOTICE OF PUBLIC HEARING AMENDMENT OF CURRENT COUNTY BUDGET	CO NO: 21
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The County Board of Supervisors will conduct a public hearing on the proposed amendment to the County budget as follows:

Meeting Date: April 28, 2015	Meeting Time: 9:00 a.m.	Meeting Location: 300 W 4th St, Spencer, IA Board Room
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At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, proposed amendment. An approved budget amendment is required in order to permit increases in class of expenditures as last certified or last amended.

County Telephone No.: 712-262-1569	For Fiscal Year Ending: 6/30/2015
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Iowa Department of Management Form 653 A-R Sheet 1 of 2 (Publish) (revised 05/01/14)	Total Budget as Certified or Last Amended	Proposed Current Amendment	Total Budget After Current Amendment
REVENUES & OTHER FINANCING SOURCES			
Taxes Levied on Property	1 7,344,533		7,344,533
Less: Uncollected Delinquent Taxes - Levy Year	2 825		825
Less: Credits to Taxpayers	3 543,074		543,074
Net Current Property Taxes	4 6,800,634	0	6,800,634
Delinquent Property Tax Revenue	5 325		325
Penalties, Interest & Costs on Taxes	6 41,000		41,000
Other County Taxes/TIF Tax Revenues	7 1,084,400	296	1,084,696
Intergovernmental	8 5,573,073	240,835	5,813,908
Licenses & Permits	9 31,937	400	32,337
Charges for Service	10 497,737	14,790	512,527
Use of Money & Property	11 411,317	4,486	415,803
Miscellaneous	12 862,960	106,211	969,171
Subtotal Revenues	13 15,303,383	367,018	15,670,401
Other Financing Sources:			
General Long-Term Debt Proceeds	14		0
Operating Transfers In	15 3,478,814	0	3,478,814
Proceeds of Fixed Asset Sales	16		0
Total Revenues & Other Sources	17 18,782,197	367,018	19,149,215
EXPENDITURES & OTHER FINANCING USES			
Operating:			
Public Safety & Legal Services	18 2,986,227	14,708	3,000,935
Physical Health & Social Services	19 791,793	10,740	802,533
Mental Health, ID & DD	20 1,473,393	(46,817)	1,426,576
County Environment & Education	21 2,382,987	48,570	2,431,557
Roads & Transportation	22 5,397,768		5,397,768
Government Services to Residents	23 434,947	3,199	438,146
Administration	24 1,880,128	86,450	1,966,578
Nonprogram Current	25		0
Debt Service	26 503,197		503,197
Capital Projects	27 1,618,900	1,087,000	2,705,900
Subtotal Expenditures	28 17,469,340	1,203,850	18,673,190
Other Financing Uses:			
Operating Transfers Out	29 3,478,814	0	3,478,814
Refunded Debt/Payments to Escrow	30		0
Total Expenditures & Other Uses	31 20,948,154	1,203,850	22,152,004
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 (2,165,957)	(836,832)	(3,002,789)
Beginning Fund Balance - July 1,	33 6,907,043		6,907,043
Increase (Decrease) in Reserves (GAAP Budget)	34		0
Fund Balance - Nonspendable	35		0
Fund Balance - Restricted	36 1,881,116		1,881,116
Fund Balance - Committed	37		0
Fund Balance - Assigned	38 1,446,053		1,446,053
Fund Balance - Unassigned	39 1,413,917	(836,832)	577,085
Total Ending Fund Balance - June 30,	40 4,741,086	(836,832)	3,904,254

Explanation of changes: Intergovernmental revenues increased to acknowledge FEMA reimburse public health grants, mental health allocation decrease and election reimbursements. Licenses & I increased from radon test kit sales. Charges for Services increased due to fees collected for subs and public safety. Use of Money & Property increased due to conservation fees and concessions a revolving loan proceeds. Miscellaneous revenue increased due to County Attorney Judgment coll sale of secondary roads materials, and road project reimbursements. Public Safety & Legal Servi increased to hire an assistant county attorney. Physical Health & Social Services increased cover burial services and wage shift from mental health to social services. County Services had an over decrease to reflect regional mental health expenditures. County Environment & Education increas due to conservation expenses and new revolving loans. Government Services to Residents increas to cover special school and general election costs. Administraton increased to cover building and expenses for utilities, vehicle maintenance, and landscape.