

<b>COUNTY NAME:</b> Clay	<b>RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO COUNTY BUDGET</b>	<b>COUNTY NO:</b> 21
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Date budget amendment was adopted:  
May 15, 2014

For Fiscal Year Ending:  
June 30, 2014

The County Board of Supervisors met on the date specified immediately above to adopt an amendment to the current County budget as summarized below. The amendment was adopted after compliance with the public notice, public hearing, and public meeting provisions as required by law.

Iowa Department of Management Form 653 A-R Sheet 2 of 2 (revised 04/30/12)		Total Budget as Certified or Last Amended	Adopted Current Amendment	Total Budget After Current Amendment
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property	1	7,261,531	0	7,261,531
Less: Uncollected Delinquent Taxes - Levy Year	2	825	0	825
Less: Credits to Taxpayers	3	330,077	0	330,077
Net Current Property Taxes	4	6,930,629	0	6,930,629
Delinquent Property Tax Revenue	5	1,880	0	1,880
Penalties, Interest & Costs on Taxes	6	41,000	344	41,344
Other County Taxes/TIF Tax Revenues	7	1,150,166		1,150,166
Intergovernmental	8	4,128,723	706,902	4,835,625
Licenses & Permits	9	32,129		32,129
Charges for Service	10	501,842	9,120	510,962
Use of Money & Property	11	310,132	14,880	325,012
Miscellaneous	12	436,894	81,556	518,450
<b>Subtotal Revenues</b>	13	13,533,395	812,802	14,346,197
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	2,268,396	41,800	2,310,196
Proceeds of Fixed Asset Sales	16	0	0	0
<b>Total Revenues &amp; Other Sources</b>	17	15,801,791	854,602	16,656,393
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety & Legal Services	18	3,012,267	650,000	3,662,267
Physical Health & Social Services	19	769,903	10,000	779,903
Mental Health, MR & DD	20	1,098,563		1,098,563
County Environment & Education	21	1,494,455	182,607	1,677,062
Roads & Transportation	22	4,994,812		4,994,812
Government Services to Residents	23	468,402	0	468,402
Administration	24	1,828,257	54,350	1,882,607
Nonprogram Current	25	0		0
Debt Service	26	417,124	0	417,124
Capital Projects	27	1,405,857	0	1,405,857
<b>Subtotal Expenditures</b>	28	15,489,640	896,957	16,386,597
Other Financing Uses:				
Operating Transfers Out	29	2,268,396	41,800	2,310,196
Refunded Debt/Payments to Escrow	30	0		0
<b>Total Expenditures &amp; Other Uses</b>	31	17,758,036	978,757	18,696,793
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	(1,956,245)	(84,155)	(2,040,400)
Beginning Fund Balance - July 1,	33	6,829,421	0	6,829,421
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	2,094,861	0	2,094,861
Fund Balance - Committed	37	799,710	0	799,710
Fund Balance - Assigned	38	1,930,923	(84,155)	1,846,768
Fund Balance - Unassigned	39	47,682	0	47,682
<b>Total Ending Fund Balance - June 30,</b>	40	4,873,176	(84,155)	4,789,021

Date original budget adopted:  
03/05/13

Date(s) current budget was subsequently amended:  
08/20/13      02/04/14

The below-signed certify that proof of publication of the hearing notice and proposed amendment is on file for each official County newspaper, that all public hearing notices were published not less than 10, nor more than 20 days prior to the public hearing, and that adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.

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Board Chairperson (signature)

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County Auditor (signature)