

COUNTY NAME: Clay	RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO COUNTY BUDGET	COUNTY NO: 21
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Date budget amendment was adopted:  
4-11-2017

For Fiscal Year Ending:  
June 30, 2017

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 05/01/14)		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	7,973,476	0	7,973,476
Less: Uncollected Delinquent Taxes - Levy Year	2	285	0	285
Less: Credits to Taxpayers	3	427,534	0	427,534
Net Current Property Taxes	4	7,545,657	0	7,545,657
Delinquent Property Tax Revenue	5	180	0	180
Penalties, Interest & Costs on Taxes	6	33,000	0	33,000
Other County Taxes/TIF Tax Revenues	7	1,267,561	0	1,267,561
Intergovernmental	8	4,671,846	440,155	5,112,001
Licenses & Permits	9	18,119	9,120	27,239
Charges for Service	10	535,531	8,973	544,504
Use of Money & Property	11	334,941	11,143	346,084
Miscellaneous	12	604,635	106,272	710,907
<b>Subtotal Revenues</b>	13	15,011,470	575,663	15,587,133
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	35,209	35,209
Operating Transfers In	15	2,502,702	0	2,502,702
Proceeds of Fixed Asset Sales	16	0	191,276	191,276
<b>Total Revenues &amp; Other Sources</b>	17	17,514,172	802,148	18,316,320
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety & Legal Services	18	3,059,650	23,591	3,083,241
Physical Health & Social Services	19	764,698	3,665	768,363
Mental Health, ID & DD	20	503,492	1,224	504,716
County Environment & Education	21	1,426,452	81,948	1,508,400
Roads & Transportation	22	5,437,643	430,000	5,867,643
Government Services to Residents	23	459,323	36,768	496,091
Administration	24	1,811,381	139,057	1,950,438
Nonprogram Current	25	0	469,897	469,897
Debt Service	26	492,498	0	492,498
Capital Projects	27	1,988,086	2,027,154	4,015,240
<b>Subtotal Expenditures</b>	28	15,943,223	3,213,304	19,156,527
Other Financing Uses:				
Operating Transfers Out	29	2,502,702	0	2,502,702
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31	18,445,925	3,213,304	21,659,229
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	(931,753)	(2,411,156)	(3,342,909)
Beginning Fund Balance - July 1,	33	5,778,327	0	5,778,327
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	2,759,788	0	2,759,788
Fund Balance - Committed	37	14,553	0	14,553
Fund Balance - Assigned	38	668,763	0	668,763
Fund Balance - Unassigned	39	1,403,470	(2,411,156)	(1,007,686)
<b>Total Ending Fund Balance - June 30,</b>	40	4,846,574	(2,411,156)	2,435,418

Date original budget adopted:  
3-1-2016

Date(s) current budget was subsequently amended:

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.

Beulin H Matthes  
Board Chairperson (signature)

Margorie A. Pitts  
County Auditor (signature)