

COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE	CONO:
Clay	Fiscal Year July 1, 2018 - June 30, 2019	21

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
02-22-2018	8:30 a.m.	Administration Building Boardroom

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Web Site (if available):	County Telephone Number:
www.co.clay.ia.us	712-262-1569

Iowa Department of Management Form 630 (Publish)	Budget 2018/2019	Re-Est 2017/2018	Actual 2016/2017	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property*	1 8,010,141	8,018,937	7,970,899	0.25
Less: Uncollected Delinquent Taxes - Levy Year	2 285	285		
Less: Credits to Taxpayers	3 474,498	475,125	479,203	
Net Current Property Taxes	4 7,535,358	7,543,527	7,491,696	
Delinquent Property Tax Revenue	5 130	130	703	
Penalties, Interest & Costs on Taxes	6 38,810	37,700	44,856	
Other County Taxes/TIF Tax Revenues	7 1,429,561	1,378,255	1,141,489	11.91
Intergovernmental	8 5,354,589	4,772,272	5,607,851	
Licenses & Permits	9 31,954	14,406	39,310	
Charges for Service	10 605,922	630,098	606,008	
Use of Money & Property	11 328,611	349,320	324,938	
Miscellaneous	12 133,650	604,929	263,048	
<b>Subtotal Revenues</b>	13 15,458,585	15,330,637	15,519,899	
<b>Other Financing Sources:</b>				
General Long-Term Debt Proceeds	14 0		35,209	
Operating Transfers In	15 2,401,902	2,530,190	2,488,571	
Proceeds of Fixed Asset Sales	16 0	4,000	211,306	
<b>Total Revenues &amp; Other Sources</b>	17 17,860,487	17,864,827	18,254,985	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Operating:</b>				
Public Safety and Legal Services	18 3,260,580	2,991,684	2,957,840	4.99
Physical Health and Social Services	19 733,074	701,163	639,898	7.03
Mental Health, ID & DD	20 178,078	574,422	446,411	-36.84
County Environment and Education	21 1,501,181	1,366,029	1,385,258	4.1
Roads & Transportation	22 6,110,976	5,181,292	5,149,336	8.94
Government Services to Residents	23 535,766	551,764	453,254	8.72
Administration	24 2,327,252	2,148,839	1,829,868	12.77
Nonprogram Current	25 0	0	438,977	
Debt Service	26 489,800	485,358	523,667	-3.29
Capital Projects	27 1,450,000	1,093,435	3,062,461	-31.19
<b>Subtotal Expenditures</b>	28 16,586,707	15,093,986	16,886,970	
<b>Other Financing Uses:</b>				
Operating Transfers Out	29 2,401,902	2,530,190	2,488,571	
Refunded Debt/Payments to Escrow	30 0			
<b>Total Expenditures &amp; Other Uses</b>	31 18,988,609	17,624,176	19,375,541	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32 -1,128,122	240,651	-1,120,556	
Beginning Fund Balance - July 1,	33 7,729,553	7,488,902	8,609,458	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0			
Fund Balance - Nonspendable	35 0			
Fund Balance - Restricted	36 3,550,471	4,492,938	4,419,316	
Fund Balance - Committed	37 0			
Fund Balance - Assigned	38 1,418,635	1,497,200	1,468,752	
Fund Balance - Unassigned	39 1,632,325	1,739,415	1,600,834	
<b>Total Ending Fund Balance - June 30,</b>	40 6,601,431	7,729,553	7,488,902	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 5.870,550	Urban Areas: 5.30682
Rural Only Levies*: 2.139,591	Rural Areas: 9.08737
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 0	Date: 02-02-2018
Utility Replacmnt, Excise Tax: 420,751	

Explanation of any significant items in the budget: