

**RESOLUTION NO. 2017-038**  
**AMENDMENT OF FY2018 CASS COUNTY BUDGET**

**WHEREAS** a public hearing has been held for the amendment of the fiscal year 2018 Cass County Budget in accordance with Iowa Code 331.435,

**BE IT RESOLVED** that the Cass County Board of Supervisors adopts the amended FY 2018 Cass County Budget (as published), effective immediately.

**PASSED AND ADOPTED** this 29th day of September, 2017.

RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO COUNTY BUDGET are on file in the office of the County Auditor.

/s/-Gaylord Schelling, Chair

Attest: /s/-Dale Sunderman, Auditor

<b>COUNTY NAME:</b> Cass County	<b>RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO COUNTY BUDGET</b>	<b>COUNTY NO.:</b> 15
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Date budget amendment was adopted: 09/29/2017	For Fiscal Year Ending: June 30, 2018
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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	7,263,339	0	7,263,339
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	423,906	0	423,906
Net Current Property Taxes	4	6,839,433	0	6,839,433
Delinquent Property Tax Revenue	5	714	0	714
Penalties, Interest & Costs on Taxes	6	42,370	0	42,370
Other County Taxes/TIF Tax Revenues	7	1,059,381	0	1,059,381
Intergovernmental	8	6,823,671	2,120,000	8,943,671
Licenses & Permits	9	32,340	0	32,340
Charges for Service	10	341,990	0	341,990
Use of Money & Property	11	150,625	0	150,625
Miscellaneous	12	306,135	2,000	308,135
<b>Subtotal Revenues</b>	13	15,596,659	2,122,000	17,718,659
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	2,498,000	2,498,000
Operating Transfers In	15	3,516,992	300,000	3,816,992
Proceeds of Fixed Asset Sales	16	0	0	0
<b>Total Revenues &amp; Other Sources</b>	17	19,113,651	4,920,000	24,033,651
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety & Legal Services	18	3,251,102	0	3,251,102
Physical Health & Social Services	19	581,427	0	581,427
Mental Health, ID & DD	20	509,017	0	509,017
County Environment & Education	21	699,856	0	699,856
Roads & Transportation	22	6,075,000	0	6,075,000
Government Services to Residents	23	552,996	0	552,996
Administration	24	1,495,357	65,000	1,560,357
Nonprogram Current	25	1,166,625	0	1,166,625
Debt Service	26	169,275	0	169,275
Capital Projects	27	3,400,855	4,920,000	8,320,855
<b>Subtotal Expenditures</b>	28	17,901,510	4,985,000	22,886,510
Other Financing Uses:				
Operating Transfers Out	29	3,516,992	300,000	3,816,992
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31	21,418,502	5,285,000	26,703,502
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	(2,304,851)	(365,000)	(2,669,851)
Beginning Fund Balance - July 1,	33	6,404,789	0	6,404,789
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	3,280,756	(315,000)	2,965,756
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	819,182	(50,000)	769,182
Fund Balance - Unassigned	39	0	0	0
<b>Total Ending Fund Balance - June 30,</b>	40	4,099,938	(365,000)	3,734,938

Date original budget adopted: 03/08/17	Date(s) current budget was subsequently amended:
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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.