The County Board of Supervisors will conduct a public hearing on the proposed amendment to the current County budget as follows:

**Meeting Date:** May 4, 2021  
**Meeting Time:** 9:00 am  
**Meeting Location:** Administration Bldg, 300 W 4th St., Spencer

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, the proposed amendment. An approved budget amendment is required in order to permit increases in any class of expenditures as last certified or last amended.

**Iowa Department of Management**  
**Form 653 A-R Sheet 1 of 2 (Publish) (revised 05/01/14)**

### REVENUES & OTHER FINANCING SOURCES

<table>
<thead>
<tr>
<th>Source</th>
<th>Total Budget as Certified or Last Amended</th>
<th>Proposed Current Amendment</th>
<th>Total Budget After Current Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes Levied on Property</td>
<td>8,681,164</td>
<td>8,681,164</td>
<td></td>
</tr>
<tr>
<td>Less: Uncollected Delinquent Taxes - Levy Year</td>
<td>5,877</td>
<td></td>
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<tr>
<td>Less: Credits to Taxpayers</td>
<td>455,608</td>
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<td>455,608</td>
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<tr>
<td>Net Current Property Taxes</td>
<td>8,219,679</td>
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<tr>
<td>Delinquent Property Tax Revenue</td>
<td>350</td>
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<tr>
<td>Penalties, Interest &amp; Costs on Taxes</td>
<td>32,460</td>
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<td>32,460</td>
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<tr>
<td>Other County Taxes/TIF Tax Revenues</td>
<td>30,000</td>
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<td>1,382,896</td>
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<tr>
<td>Intergovernmental</td>
<td>8,024,573</td>
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<tr>
<td>Licenses &amp; Permits</td>
<td>32,790</td>
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<td>32,790</td>
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<tr>
<td>Charges for Service</td>
<td>603,084</td>
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<td>603,084</td>
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<tr>
<td>Use of Money &amp; Property</td>
<td>458,837</td>
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<tr>
<td>Miscellaneous</td>
<td>393,085</td>
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<td>393,085</td>
</tr>
</tbody>
</table>

**Subtotal Revenues:** 19,147,754

**Other Financing Sources:**
- General Long-Term Debt Proceeds: 10,128,450
- Operating Transfers In: 10,128,450
- Proceeds of Fixed Asset Sales: 0

**Total Revenues & Other Sources:** 34,256,956

### EXPENDITURES & OTHER FINANCING USES

**Operating:**
- Public Safety & Legal Services: 3,519,464 54,396 3,573,860
- Physical Health & Social Services: 842,146 77,300 919,446
- Mental Health, ID & DD: 354,938 1,837 356,775
- County Environment & Education: 1,565,408 278,767 1,844,175
- Roads & Transportation: 6,313,828 6,313,828
- Government Services to Residents: 730,655 (25,765) 704,890
- Administration: 3,723,994 26,386 3,750,380
- Nonprogram Current: 1,000,000 (394,040) 605,960
- Debt Service: 462,742 238,625 701,367
- Capital Projects: 1,750,000 1,049,848 2,799,848

**Subtotal Expenditures:** 21,570,529

**Other Financing Uses:**
- Operating Transfers Out: 3,418,205 1,562,547 4,980,752
- Refunded Debt/Payments to Escrow: 0

**Total Expenditures & Other Uses:** 26,551,281

**Excess of Revenues & Other Sources over (under) Expenditures & Other Uses:**
- (2,574,112) 10,279,787 7,705,675

**Beginning Fund Balance - July 1:** 8,265,982 8,265,982

**Increase (Decrease) in Reserves (GAAP Budgeting):** 0

**Fund Balance - Nonspendable:** 0

**Fund Balance - Restricted:** 4,101,419 4,101,419
**Fund Balance - Committed:** 0
**Fund Balance - Assigned:** 725,221 725,221
**Fund Balance - Unassigned:** 865,230 10,279,787 11,145,017

**Total Ending Fund Balance - June 30:** 5,691,870 10,279,787 15,971,657

Explanation of changes/additional meeting information:
GO Bonds Proceeds, CARES ACT Grant, Record of Transfers, GO Bond exp, Inc Debt payments