

HARDIN COUNTY BOARD OF SUPERVISORS
 MINUTES – MAY 30, 2019
 THURSDAY - 10:00 A.M.
 COURTHOUSE LARGE CONFERENCE ROOM

The Board of Supervisors met in special session for the FY 2018/2019 budget amendment public hearing. Present: Supervisors Reneé McClellan, Lance Granzow, and BJ Hoffman; and Wes Wiese, Taylor Roll, Matt Jones, Jessica Lara, Machel Eichmeier, Lori Kadner, Micah Cutler, and Nancy Lauver.

The Pledge of Allegiance was recited.

The Chair opened the public hearing on the proposed FY 2018/2019 Budget Amendment.

No oral comments were received on the proposed budget amendment. No written comments or objections were received.

Hoffman moved, Granzow seconded to close the public hearing. Motion carried.

Granzow moved, Hoffman seconded to approve the adoption of the FY 2018/2019 Budget Amendment. Roll Call Vote: “Ayes” Granzow, Hoffman, and McClellan. “Nays” None. Motion carried.

COUNTY NAME: Hardin	RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO COUNTY BUDGET	COUNTY NO: 42
Date budget amendment was adopted: <u>5/30/2019</u>		For Fiscal Year Ending: June 30, 2019
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
REVENUES & OTHER FINANCING SOURCES		Total Budget After Current Amendment
Taxes Levied on Property	1 8,546,698	0 8,546,698
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0 0
Less: Credits to Taxpayers	3 455,310	0 455,310
Net Current Property Taxes	4 3,091,388	0 8,091,388
Delinquent Property Tax Revenue	5 2,160	0 2,160
Penalties, Interest & Costs on Taxes	6 0	0 0
Other County Taxes/TIF Tax Revenues	7 1,319,145	0 1,319,145
Intergovernmental	8 5,983,239	0 6,983,239
Licenses & Permits	9 24,700	0 24,700
Charges for Service	10 452,190	0 452,190
Use of Money & Property	11 182,050	0 182,050
Miscellaneous	12 1,487,478	0 1,487,478
Subtotal Revenues	13 13,542,350	0 18,542,350
Other Financing Sources:		
General Long-Term Debt Proceeds	14 0	1,200,000 1,200,000
Operating Transfers In	15 2,206,398	0 2,206,398
Proceeds of Fixed Asset Sales	16 0	0 0
Total Revenues & Other Sources	17 23,748,748	1,200,000 21,948,748
EXPENDITURES & OTHER FINANCING USES		
Operating:		
Public Safety & Legal Services	18 5,559,095	0 5,559,095
Physical Health & Social Services	19 482,554	0 482,554
Mental Health, ID & DD	20 678,025	0 678,025
County Environment & Education	21 1,154,648	40,000 1,194,648
Roads & Transportation	22 6,815,917	300,000 7,115,917
Government Services to Residents	23 750,018	0 750,018
Administration	24 2,276,676	430,000 2,706,676
Nonprogram Current	25 449,737	0 449,737
Debt Service	26 1,957,317	0 1,957,317
Capital Projects	27 1,605,300	770,000 2,375,300
Subtotal Expenditures	28 21,729,287	1,540,000 23,269,287
Other Financing Uses:		
Operating Transfers Out	29 2,206,398	0 2,206,398
Refunded Debt/Payments to Escrow	30 0	0 0
Total Expenditures & Other Uses	31 23,935,685	1,540,000 25,475,685
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 (3,186,937)	(340,000) (3,526,937)
Beginning Fund Balance - July 1,	33 8,522,043	0 8,522,043
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0 0
Fund Balance - Nonspendable	35 0	0 0
Fund Balance - Restricted	36 4,264,309	0 4,264,309
Fund Balance - Committed	37 0	0 0
Fund Balance - Assigned	38 788,810	0 788,810
Fund Balance - Unassigned	39 281,987	(340,000) (58,013)
Total Ending Fund Balance - June 30,	40 5,335,106	(340,000) 4,995,106

Date original budget adopted: 3/12/2018 Date(s) current budget was subsequently amended: 9/26/2018; 12/26/2018

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.

Renee M. McClellan
Board Chairperson (signature)

Jessica Lara
County Auditor (signature)

WHEREUPON Board Member Hoffman moved that the following Resolution be adopted:

CORRECTIVE APPROPRIATIONS RESOLUTION
RESOLUTION No. 2019 - 18

Upon review of the appropriations for the budget year 2018-2019, the Auditor has deemed the following corrective appropriations shall be made:

Office or Department	Appropriation Amount
Emergency Management	\$40,000*
Clerk of Court	\$4,000*
Board of Supervisors	- \$15,000^

*These appropriations were missed on the original appropriations of the year.

^This was added to original appropriations but was subsequently included on a budget amendment in September 2018.

Additionally, the remaining 5% original appropriations need to be made to all departments:

Motion was seconded by Board Member Granzow and after due consideration thereof, the roll was called and the following Board Members voted:

AYES: Hoffman, Granzow, and McClellan
NAYS: None
ABSENT: None
ABSTAIN: None

Whereupon, the Chair of the Board of Supervisors declared said Resolution duly passed and adopted this 30th day of May, 2019.

/s/ Reneé McClellan
Renee McClellan, Chairman
Board of Supervisors

ATTEST:

/s/ Jessica Lara
Jessica Lara
Hardin County Auditor

WHEREUPON Board Member Hoffman moved that the following Resolution be adopted:

APPROPRIATIONS RESOLUTION AMENDMENT
RESOLUTION No. 2019 - 19

On May 30, 2019, a budget hearing for an amendment was held. The budget amendment was approved and the following appropriation amendments shall be made as deemed necessary:

Office or Department	Amended Appropriation Amount
General Services Dept 49	\$1,200,000
Conservation	\$40,000
Secondary Roads	\$300,000

Motion was seconded by Board Member Granzow and after due consideration thereof, the roll was called and the following Board Members voted:

AYES: Hoffman, Granzow, and McClellan
NAYS: None
ABSENT: None
ABSTAIN: None

Whereupon, the Chair of the Board of Supervisors declared said Resolution duly passed and adopted this 30th day of May, 2019.

/s/ Reneé McClellan
Renee McClellan, Chairman
Board of Supervisors

ATTEST:

/s/ Jessica Lara
Jessica Lara
Hardin County Auditor

Granzow moved, Hoffman seconded to approve the amendment to the Secondary Roads Iowa DOT Budget for 2018/2019. Roll Call Vote: “Ayes” Granzow, Hoffman, and McClellan. “Nays” None. Motion carried.

Granzow moved, Hoffman seconded to adjourn. Motion carried.

Reneé McClellan, Chair
Board of Supervisors

Jessica Lara
Hardin County Auditor