

MINUTES AND PROCEEDINGS OF A REGULAR MEETING OF THE BUTLER COUNTY BOARD OF SUPERVISORS HELD ON DECEMBER 26, 2017.

Meeting called to order at 9:00 a.m. by Chairman Tom Heidenwirth with members Rusty Eddy and Greg Barnett present. Also present were Engineer John Riherd, Conservation Director Mike Miner and Bethany Carson, Mid-America Publishing.

Minutes of the previous meeting were read and approved as read.

Time set for Public Hearing on Amendment to County Budget for FY18. Present were Engineer John Riherd, Conservation Director Mike Miner and Bethany Carson, Mid-America Publishing. Auditor reported no written or oral comments were received. Following discussion, it was moved by Barnett, second by Heidenwirth to adopt said amendment as follows:

**RECORD OF HEARING AND DETERMINATION
ON THE AMENDMENT TO COUNTY BUDGET**

The County Board of Supervisors met on December 26, 2017 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.

REVENUES:

| | | |
|-------------------------|-----------|--------------------|
| TIF Tax Revenues: | \$75,000 | TIF Revenue |
| Intergovernmental | \$191,000 | FEMA Reimbursement |
| Long Term Debt Proceeds | \$750,000 | Bond Proceeds |

EXPENDITURES:

| | | |
|-------------------|-------------|-----------------------------|
| Debt Service: | \$75,000 | Sinclair Rebate |
| Capital Projects: | \$1,100,500 | Roads/Conservation projects |

WHEREUPON, the Chairperson declared the motion carried and Amendment duly adopted

RESOLUTION #894

WHEREAS, it was moved by Eddy, seconded by Barnett to approve appropriations for the following:

| | |
|------------------|-------------|
| Debt Service | \$75,000 |
| Capital Projects | \$1,100,500 |

The vote thereon was as follows:

| | |
|--------------------|------------|
| AYES: Greg Barnett | NAYS: None |
| Rusty Eddy | |
| Tom Heidenwirth | |

THEREFORE, be it resolved that the motion carried.

WHEREUPON the Resolution was declared duly adopted this 26th day of December, 2017.

ATTEST: *Lizbeth Williams*, County Auditor

| | | |
|-------------------------------|----------------------------------------------------------------------------|---------------------|
| COUNTY NAME: Butler | NOTICE OF PUBLIC HEARING AMENDMENT OF CURRENT COUNTY BUDGET | CO NO: 12 |
|-------------------------------|----------------------------------------------------------------------------|---------------------|

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

County budget as follows:

| | | |
|-----------------------------|----------------------------|---------------------------------------------|
| Meeting Date: 12-26-2017 | Meeting Time: 9:05 A.M. | Meeting Location: Supervisor's Boardroom |
|-----------------------------|----------------------------|---------------------------------------------|

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.

| | |
|------------------------------------|-----------------------------------|
| County Telephone No.: 319-267-2670 | For Fiscal Year Ending: 6/30/2018 |
|------------------------------------|-----------------------------------|

| Iowa Department of Management Form 653 A-R Sheet 1 of 2 (Publish) (revised 05/01/14) | Total Budget as Certified or Last Amended | Proposed Current Amendment | Total Budget After Current Amendment |
|-----------------------------------------------------------------------------------------|-------------------------------------------|----------------------------|--------------------------------------|
| REVENUES & OTHER FINANCING SOURCES | | | |
| Taxes Levied on Property | 1 6,534,084 | | 6,534,084 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | | 0 |
| Less: Credits to Taxpayers | 3 421,800 | | 421,800 |

| | | | | |
|------------------------------------------------------------------------------------------|----|--------------------|------------------|--------------------|
| Net Current Property Taxes | 4 | 6,112,284 | 0 | 6,112,284 |
| Delinquent Property Tax Revenue | 5 | 1,010 | | 1,010 |
| Penalties, Interest & Costs on Taxes | 6 | 41,000 | | 41,000 |
| Other County Taxes/TIF Tax Revenues | 7 | 1,418,747 | 75,000 | 1,493,747 |
| Intergovernmental | 8 | 6,476,888 | 191,000 | 6,667,888 |
| Licenses & Permits | 9 | 36,400 | | 36,400 |
| Charges for Service | 10 | 473,355 | | 473,355 |
| Use of Money & Property | 11 | 295,562 | | 295,562 |
| Miscellaneous | 12 | 149,160 | | 149,160 |
| Subtotal Revenues | 13 | 15,004,406 | 266,000 | 15,270,406 |
| Other Financing Sources: | | | | |
| General Long-Term Debt Proceeds | 14 | | 750,000 | 750,000 |
| Operating Transfers In | 15 | 2,457,115 | | 2,457,115 |
| Proceeds of Fixed Asset Sales | 16 | 0 | | 0 |
| Total Revenues & Other Sources | 17 | 17,461,521 | 1,016,000 | 18,477,521 |
| EXPENDITURES & OTHER FINANCING USES | | | | |
| Operating: | | | | |
| Public Safety & Legal Services | 18 | 2,415,781 | | 2,415,781 |
| Physical Health & Social Services | 19 | 1,385,187 | | 1,385,187 |
| Mental Health, ID & DD | 20 | 634,402 | | 634,402 |
| County Environment & Education | 21 | 975,747 | | 975,747 |
| Roads & Transportation | 22 | 5,900,000 | | 5,900,000 |
| Government Services to Residents | 23 | 604,293 | | 604,293 |
| Administration | 24 | 2,042,347 | | 2,042,347 |
| Nonprogram Current | 25 | 2,500 | | 2,500 |
| Debt Service | 26 | 592,855 | 75,000 | 667,855 |
| Capital Projects | 27 | 2,204,283 | 1,100,500 | 3,304,783 |
| Subtotal Expenditures | 28 | 16,757,395 | 1,175,500 | 17,932,895 |
| Other Financing Uses: | | | | |
| Operating Transfers Out | 29 | 2,457,115 | | 2,457,115 |
| Refunded Debt/Payments to Escrow | 30 | | | 0 |
| Total Expenditures & Other Uses | 31 | 19,214,510 | 1,175,500 | 20,390,010 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | (1,752,989) | (159,500) | (1,912,489) |
| Beginning Fund Balance - July 1, | 33 | 5,762,575 | | 5,762,575 |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | | | 0 |
| Fund Balance - Nonspendable | 35 | | | 0 |
| Fund Balance - Restricted | 36 | 4,747,731 | | 4,747,731 |
| Fund Balance - Committed | 37 | | | 0 |
| Fund Balance - Assigned | 38 | | | 0 |
| Fund Balance - Unassigned | 39 | (738,145) | (159,500) | (897,645) |
| Total Ending Fund Balance - June 30, | 40 | 4,009,586 | (159,500) | 3,850,086 |

Board authorized payment of \$736,588.17 to Iowa DOT to reimburse Butler County Farm to Market Road Fund for asphalt work completed in Urban Renewal Area (T55).

Moved by Eddy, second by Heidenwirth to approve a copier contract with Access Systems for \$299 per month for 48 months. All ayes. Motion carried.

Board reviewed Annual Report for Conservation with Director Mike Miner.

Board approved claims as submitted.

Board acknowledged receipt of Manure Management Plan Annual Updates for Rottler Farms Finisher; Muller North Finisher Farm; Muller South Finisher Farm; Roose North Finisher Farm; Johnson Finisher Farm; Schipper West Finisher Farm; RB/Mulder Finisher Farm and Schrage Finisher Farm

Moved by Barnett, second by Heidenwirth to adjourn the meeting at 10:21 A.M. to Tuesday, January 2, 2018 at 9:00 A.M. Motion carried.

The above and foregoing is a true and correct copy of the minutes and proceedings of a regular adjourned meeting of the Board of Supervisors of Butler County, Iowa on December 26, 2017.