

COUNTY BUDGET INSTRUCTIONS Fiscal Year 2017/2018

Local Government Budgets Online Application

You must use the Department of Management (DOM) Local Government Budgets online application to complete your budget.

Go to the County Resource page on DOM web site here:

<https://dom.iowa.gov/counties>

Select the blue button titled "Submit Budget & AFR"

Welcome to the resource page for county governments. From here you can access news, data, forms and other key information for counties.

Staff Contacts

Submit Budget & AFR

Submit Valuations

DOM Local Government Budgets

Enter your Account Id and Password and press sign in to continue.

Account ID:

Password:

Sign In

Account Details

What is A&A?
Help
Report Issue to State Service Desk

Log in using your A&A account ID. Please contact the DAS-ITE Service Desk if assistance is needed with an A&A password or with the A&A system. Email: ITE.Servicesdesk@iowa.gov Phone: 515-281-5703 or 1-800-532-1174.

Reminders:

SF 295 passed in the 2013 session of the Iowa General Assembly and created a commercial and industrial replacement process. Commercial, industrial and railroad properties receive a rollback of 90% of their 100% valuation. This reduction in taxable valuation will limit the amount of property tax revenue that can be collected by each levy authority. As part of the legislation, the State will then make replacement claim payments to the county treasurer for the commercial and industrial portion, which will be distributed to each levy authority in September and March of each year.

To assist those budgeting for receipt of the replacement claim, a report titled "Taxable Valuation by Class by Levy Authority" and one titled "100% Valuation by Class by Levy Authority" can be accessed on the DOM website in the Public Reports area of the Property Valuation System.

<https://www.iowaonline.state.ia.us/dompvs/default.aspx?cmd=SelReport>

This "Taxable Valuation by Class" report will list the taxable value of the classes of property by each levy authority and the "100% Valuation by Class" report will list the 100% assessed valuation by class by each levy authority. Select each report for your county. Find the commercial and industrial value totals and add them together for each report.

You can estimate the amount of replacement claim dollars as follows:

$$\frac{100\% \text{ assessed value} - \text{taxable value}}{1000} \times \text{your estimated tax rate} = \text{approximate replacement claim}$$

Example: $30,000,000 - 27,000,000 = 3,000,000 / 1000 \times 3.50 = \$10,500$

Keep in mind this report adds together both Urban and Rural Commercial and Industrial property. If you have a significant amount of commercial and industrial property in the rural area, you may want to complete this calculation by tax district. You can find the difference between the assessed and taxable by tax district, divide by 1000 and multiple by the estimated tax rate for each tax district, and then sum the tax districts.

This calculation will need to be completed for each levy rate used by the county for the fiscal year. On the budget forms, report this revenue under **22xx "Other State Tax Replacements"**. The following code has been added to the Chart of Accounts to track this payment.

Commercial and Industrial Replacement-----2270

To see an estimation of the revenue received in FY17 from the Commercial and Industrial Replacement, please use the tool listed on the DOM web site here:

<https://dom.iowa.gov/document/commercial-industrial-replacement-payments>

Select "County" from the drop down lists and you can view the estimated revenue to be received during FY17. Your treasurer can confirm for you the actual revenue received in September for your first half payment for FY17. The estimate for Commercial and Industrial Replacement can then be summed with any other budgeted "Other State Tax Replacements" and entered on line 15 of the Revenues Detail page of the county budget forms by fund.

FY 2015-2016									
County									
Adair									
ADAIR COUNTY ESTIMATED COMMERCIAL & INDUSTRIAL BACKFILL ALLOCATIONS									
1	BACKFILL TO ALL NON-TIF FUNDS		\$143,285		WORKSHEET				
	BACKFILL TO THE TIF FUND		\$0						
	LEVY TYPE	LEVY RATE	AMOUNT OF BACKFILL		URBAN NON-TIF		RURAL NON-TIF		
					42,943		100,342		
1	GENERAL BASIC	\$3.50000	\$57,432		23,389		34,043		
2	PIONEER CEMETERY	\$0.00000	\$0		0		0		
3	GENERAL SUPP.	\$1.35000	\$22,152		9,021		13,131		
4	COUNTY SERVICES	\$0.57621	\$9,455		3,851		5,605		
5	DEBT SERVICE	\$1.00000	\$16,409		6,682		9,727		
6	RURAL BASIC	\$3.89000	\$37,836				37,836		
7	RURAL SUPP.	\$0.00000	\$0				0		
8	UNIFIED LAW ENFORC.	\$0.00000	\$0				0		
9									
10									
	TOTAL RATE	\$10.31621	\$143,285		URBAN TOTAL RATE		\$6.42621		
					RURAL TOTAL RATE		\$10.31621		
* The totals presented are ESTIMATED YEARLY TOTALS of commercial and industrial replacement revenues due to local governments. ** Two payments will be made to each levy authority; each payment will be half of the total due. Any corrections needed will be made with the second payment.									
Revised 10/13/2015									

NOTE FOR FY18: SF 295 capped the amount to be replaced to local governments in FY18 at the amount actually received by local governments in FY17. So therefore, if the amount of loss in FY18 is greater statewide than what was paid out statewide in FY17, the Iowa Department of Revenue will prorate the statewide payment to local governments.

Using the example above, if you estimated your replacement claim at \$10,500 but the statewide payment can only be 90% of the loss, the replacement claim you actually receive will be reduced by 10%, so \$9,450.

Business Property Tax Credit

SF 295 created a business property tax credit. This credit is available to those business property taxpayers who apply and qualify. The Department of Revenue will allocate reimbursement for local governments and remit payment similar to other credits (homestead, etc.) in November and March. The following code of has been added to the Chart of Accounts to track this payment. ***This is a credit against levied taxes, not a replacement and needs to be accounted for separately from the Commercial and Industrial Replacement.***

Business Property Tax Credit-----2140

Reporting of Mental Health Expenditures

According to Code of Iowa Section 331.391, financial information shall segregate expenditures for administration, purchase of services and enterprise costs for which a region/county is a service provider or is directly billing and collecting payments and shall be identified along with other financial information in a uniform chart of accounts prescribed by the Department of Management. To view the most recent version of the Chart of Accounts, please go to <https://dom.iowa.gov/document/uniform-county-chart-accounts>

Form 638-R or (TX2) Sheet

The Form 638-R or (TX2) sheet is in every county's set of forms, but currently only **Polk County** will additionally use the TX2 sheet.

Chart of Accounts

A variety of additions to the Chart of Accounts have been made over the last few years to accommodate mental health core services and other changes. Please see the Chart of Accounts document listed on the DOM web site for the most current version <https://dom.iowa.gov/document/uniform-county-chart-accounts>.

Additional Reminders:

Reporting of Levy for Support of Emergency Management Services

SF 413 passed in the 2012 session of the Iowa General Assembly requires that property tax dollars levied in support of emergency management services be listed separately on the tax statements. To facilitate this listing, the dollars levied in support of emergency management must be broken out. On the TX sheet (Adoption of Budget and Certification of Taxes page), for both the General Fund and the General Supplemental Fund, you will be required to list separately the amount of your request above that will be used for support of emergency management. This provides **no additional separate levy authority** for emergency management and is informational. It is for tax statements purposes only. The amount that you list here will not be added into the total of dollars requested and no tax rate will be listed.

EMERGENCY SERVICES FUND LEVY DOLLARS (CANNOT EXCEED 3M DOLLARS)			
	(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(G) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE
A. Countywide Levies:			
General Basic	1	530,697,726	
+ Cemetery (Pioneer - 331.424B)	2		0
= Total for General Basic	3		0
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	4	0	
General Supplemental	5		
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	6		0
	7		

When the county budget is finalized and the county budget Certification page is generated for the county budget and sent to county auditors via email from the online budget system, the Certification page will include these on a separate line to assist in their listing on the property tax statements.

County Mental Health and Disabilities Services Fund

The property tax formula for property tax funding the County Mental Health and Disabilities Services MHDS Fund (formerly referred to as the MH-DD Fund) has changed a few times over the last couple of years, but the FY18 formula is similar to what occurred in FY17. In FY18, the maximum levy for counties is either the county's old maximum levy (calculated based on a full funding of the old property tax relief fund) or a levy determined by multiplying 47.28 by their most recently available population, whichever is less. At the time of FY18 budget preparation, the most recently available population is the 2015 United States Census estimate. On the budget form, the old maximum, as well as the per capita amount are listed. The FY18 maximum (the maximum amount the county can levy) is listed, again it is the lesser of other two figures. The county cannot exceed this maximum levy without generating an error in the budget forms. **PLEASE NOTE:** the county can enter a lower number, it just cannot exceed this maximum. The county's levy request, in an amount up to or including the maximum is entered in the pink box on line 4m.

Maximum County Mental Health and Disabilities Services Fund (information only):

1M Base Year Expenditures for Mental Health/Disabilities Services

2M County Population Expenditure Target Amount

3M Maximum County Services Fund Levy Dollars

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4M County Services Fund Levy Dollars (cannot exceed 3M above)

	(P)	(Q)	(R)
	UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE
A. Countywide Levies:			
General Basic	1	956,090,154	
+ Cemetery (Pioneer - 331.4248)	2		2.61482
= Total for General Basic	3		
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	4		
General Supplemental	5		
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	6		
County Services Fund (from 4M certification above)	7		
	8	402,866	0.42137

Annual Urban Renewal Report, Annual Financial Report and the County Budget

If you are a county required to complete the Urban Renewal report, the deadline for that report is December 1. The report and instructions are found on the following web site at <https://dom.iowa.gov/counties> and select the blue button titled "Submit Urban Renewal Report".

When referring to the annual financial report and the Urban Renewal Report, Section 331.403, subsection 4, of the Code of Iowa now reads in part: "...report must be filed prior to the publication and adoption of the county budget under section 331.434 for the fiscal year beginning July 1 following the date such report(s) are due. If such report(s) are not filed pursuant to the requirements of this section, the department of management shall not certify the county's taxes back to the county auditor under section 24.17." This report is accessed in the same application used to complete the county budget.

In other words, **the county must complete both the Annual Financial Report and the Urban Renewal Report as required in order to then be able to submit a budget and for the Department of Management to be able to certify county taxes.** If you have questions about either report, please contact Carrie Johnson at 515-281-5598.

To begin your budget:

1. Login using your User Name (which is also referred to as an Account ID) and password. The list of budgets for which you have authority will appear. Select the budget you wish to complete. The following screen shows the "Home" page.

Iowa Department of Management Local Budgets/Annual Report Submission [DEV Environment]

Budgets - Search Results

County	Budget Authority Name	Budget Authority Type
21 - Clay	Clay County	County
21 - Clay	Clay County Ag Extension	Ag Extension
21 - Clay	Clay County Assessor	County Assessor
21 - Clay	Webb Benefited Fire District	Benefited Fire District
21 - Clay	Herdland Benefited Fire District	Benefited Fire District
21 - Clay	Clay	Township Total
21 - Clay	Clay County E911 Service Board	E911 Service Board
21 - Clay	Clay County Emergency Management Commission	Emergency Management Commission
21 - Clay	Clay County Township Summary	Township Summary
21 - Clay	Douglas	Township Total
21 - Clay	Freeman	Township Total
21 - Clay	Garfield	Township Total
21 - Clay	Gillett Grove	Township Total
21 - Clay	Herdland	Township Total
21 - Clay	Lake	Township Total

Budgets for Clay County

You can create a new budget or manage existing budgets. You must adopt your budget prior to submitting to your County Auditor. The budget is available to the public after your budget is proposed and the printed date has passed.

▼ Instructions

Draft Budgets

Budget Name Created On Last Updated Propose Delete

Create a New Draft Budget

Click on
"Create a
New Draft
Budget"

Proposed Budget

Budget Name Proposed Hearing Adopt

- After you click on "Create a New Draft Budget", this will create the new budget file. Click the "Copy" command to create a copy of the budget. Access any of the budget files created/copied from your budget home page. It is wise not to retain more than one budget at a time. Once a budget document is created, users see the screen below upon returning to the website and the "Home Page". Click on the name of your budget to open it.

Budgets for Adams County

Click the name to open your budget file.

Click to create copy of a budget.

Click the box to delete. A twice daily process at Noon & Midnight deletes files.

Create a new budget or manage existing budgets. You must adopt your budget prior to your County Auditor. The budget is available to the public after your budget is published and the printed date has passed.

Budget Name	Created On	Last Updated	Propose	Delete
+ Adams County Budget 2018 Copy	11/18/16	11/18/16	ERRORS	<input type="checkbox"/>

Create a New Draft Budget

Proposed Budget

"Budget Screens":

- The "Actions" menu allows the user to "Save" "Clear Sheet", "Print Page" (a single sheet) or "Print All" pages. All print choices are displayed in an Adobe Acrobat file (.PDF) format. A window will ask if you wish to "Save" the document to your computer or "Open" the file to print and remaining online.

Actions Menu

Forms List

Active Form is in *italics*.

Iowa Department of Management Local Budgets/Annual Report Submission [DEV Environment]

COUNTY NAME:		NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE		CO NO:
Adams		Fiscal Year July 1, 2017 - June 30, 2018		2
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:	
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:	
Iowa Department of Management	Budget	Re-Est	Actual	AVG
Form 630 (Publish)	2017/2018	2016/2017	2015/2016	Annual
REVENUES & OTHER FINANCING SOURCES				% CHG
Taxes Levied on Property*	1	0		
Less: Uncollected Delinquent Taxes - Levy Year	2	0		
Less: Credits to Taxpayers	3	0		
Net Current Property Taxes	4	0	0	0
Delinquent Property Tax Revenue	5	0		
Penalties, Interest & Costs on Taxes	6	0		
Other County Taxes/TIF Tax Revenues	7	0	0	0

- Begin by completing the top six entries on the DATAENTRY form. Entries on the DATAENTRY form will transfer to the appropriate sheets.

COUNTY BUDGET
 Fiscal Year July 1, 2017 - June 30, 2018
 DATA ENTRY FORM - Start entering Data here, then proceed to other sheets.
 Data entered on this form will carry forward to other forms.

PUBLIC NOTICE INFORMATION

Public Hearing Time (for example: 10:00 a.m.):	
Public Hearing Date (for example: 03-03-2017):	
Public Hearing Location:	
County Website (if available):	
County Contact Phone Number:	
Report Date-This is a date of your choosing and will appear on all forms (03-03-2017):	

To Exceed Levy Rate Limit(s) - Enter Adjusted Rate(s) Below:

Adjusted Maximum General Fund Rate:	
Adjusted Maximum Rural Services Fund Rate:	
Once the rate(s) are entered, click Calculate or Save, and the correct form 600 will appear in your form list	

Property Tax Relief	
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ESTIMATED VALUATIONS-Can be used to prepare draft budget before valuations are final.

Any amount entered below will be superseded with actual valuations when submitted by your County Auditor.

Countywide Valuation w/ G & E Estimate Valuation	0
Countywide Valuation w/o G & E Estimate Valuation	0
Debt Service Valuation w/ G & E Estimate Valuation	0
Debt Service Valuation w/o G & E Estimate Valuation	0
Rural Services Levy Valuation w/ G & E Estimate Valuation	0
Rural Services Levy Valuation w/o G & E Estimate Valuation	0
Special Districts Levy Flood & Erosion Valuation w/ G & E Estimate Valuation	0

NOTE: The Public Hearing Date is entered along with the "Time" and "Location" on the DATAENTRY FORM.

- You should then go to the Form 638-R or (TX) sheet and enter your County Services Fund Dollars, salaries and newspaper information. Only POLK COUNTY will additionally use the Form 638-RE or (TX2) sheet.

6. Budget "Actions" Menu

Description of the **Action** menu items:

- Save - Saves your budget. **Do this frequently and always before you leave your budget or changes will be lost.**
- Clear Sheet- Use to clear a sheet/form and start over
- Print Page- Creates a PDF file to print or save the current page (PDF files are Adobe Acrobat)
- Print All- Creates a PDF file to print all pages
- Instructions- View and select the Budget Instructions.
- Exit- Return to "Home Page". **Use "Exit" and NOT the back arrow button that you might normally use when you navigate web pages.** Using the back arrow will kick you out of the system. If this happens, try clicking your "Refresh" button.

Description of the **Forms** menu items:

Forms- The specific forms for the county budget are displayed vertically under Forms.

BE SURE TO SAVE YOUR BUDGET OFTEN!

Enter your revenue and expense detail on the supplemental detail sheets (Form 634-A or (R) and Forms 634-B Sheets 1-8 (or SA1-SA0)). The data on the supplemental detail sheets is automatically totaled and brought forward to the proposed and adopted budget summaries

If you use the tab key during data entry, it will move between the cells in which you can enter data. You can also use the arrow keys. Ending fund balances are produced by subtracting the sum of all expenditures from the sum of beginning balances and revenues.

ERRORS- The ERRORS page should be viewed prior to completing and Proposing the budget. This page gives reasons for errors which prevent the user from continuing the process. You will also want to address any issues on the WARNINGS sheet as well.

Co. Number: 22	ERROR MESSAGE LISTINGS	County: Clayton
MAKE NECESSARY CORRECTIONS BEFORE PUBLISHING AND/OR FILING BUDGET WITH THE DEPARTMENT OF MANAGEMENT *** IGNORE THE "#" SIGN ***		
ENDING YEAR FUND BALANCE / BEGINNING YEAR FUND BALANCE COMPARISONS:		
Actual Year Ending Fund Balance (Serv Area 0 cell M36) does not equal Re-estimated Beg Fund Balance (Rev Detail cell L34)		
#		
TAX LEVY RATE ERRORS:		
#		
#		
#		
#		
#		
#		
#		
BUDGET YEAR MENTAL HEALTH SUPPORTING COMPARISONS:		
#		
#		
#		
#		
#		
#		
CREDITS TO TAXPAYERS/UTILITY REPLACEMENT TAX FIELDS ARE BLANK:		
Credits to Taxpayers fields on Revenues Detail Sheet are blank or negative.		
Utility Replacement Excise Tax fields on Revenues Detail Sheet are blank or negative.		
ELECTED OFFICIALS COMPENSATION SCHEDULE ON TAX CERTIFICATION FORM:		
Attorney Salary Missing on Tax Certification Form		

NOTE: The Errors page should have nothing but # signs. In this example, there are errors listed.

You cannot Propose a budget containing errors.

BE SURE TO SAVE YOUR BUDGET OFTEN!

Proposing the budget

When all errors in the budget have been corrected and any issues on the WARNINGS sheet have been addressed:

Click on the "Propose" link beside the budget on the home page – this opens the "Propose Budget" page.

Budgets for Adams County

You can create a new budget or manage existing budgets. You must adopt your budget prior to submitting to your County Auditor. The budget is available to the public after your budget is proposed and the printed date has passed.

▼ Instructions

Draft Budgets

	Budget Name	Created On	Last Updated	Propose	Delete
+	Adams County Budget 2018 Copy	11/18/16	11/18/16	Propose	<input type="checkbox"/>

Create a New Draft Budget

Click to Propose the budget.

Propose Budget

Budget Name: Adams County Budget 2018

Once a budget is proposed:

- Changes cannot be made without returning to "Draft" status.
- Should valuations change, you will receive an email notification. You must return the budget to DRAFT status, make corrections, and redo the process.

The budget will be available on the Internet once proposed. Anyone using the Internet, including media outlets, will have access to the budget document.

An automated email with two PDF attachments will be sent. The first contains the publication page for distribution to newspapers. The second file contains the entire budget.

The email sender name is NoReply-DeptOfMgmt@iowa.gov. Make sure this email address is added to your "Safe Sender List". See FAQ for instructions.

Propose Cancel

Click the "Propose" button and an email will be sent to you containing both the Hearing Notice AND the entire budget document in a .PDF Adobe Acrobat format. **Please note:** this email comes from the sender NoReply-DeptOfMgmt@iowa.gov.

From: NoReply-DeptOfMgmt@iowa.gov
To: Johnson, Carrie [IDOM]
Cc:
Subject: Adams County Budget 2018 Ready for Newspaper Placement

Message BudgetAdams_County_Budget_2018_Publish.pdf (18 KB) BudgetAdams_County_Budget_2018.pdf (270 KB)

The Adams County Budget 2018 is PROPOSED and ready for placement in the newspaper.

BUDGET ADOPTION

Following the public hearing, the Board may make any allowable revisions to the budget. Return to Draft state and make changes. The budget is again "Proposed" and now ready to "Adopt".

Budgets for Adams County

You can create a new budget or manage existing budgets. You must adopt your budget prior to submitting to your County Auditor. The budget is available to the public after your budget is proposed and the printed date has passed.

▼ Instructions

Draft Budgets

Budget Name Created

Create a New Draft Budget

Proposed Budget

Budget Name

Proposed

Hearing

Adopt

+ [Adams County Budget 2018](#) [Return To Draft](#) 11/18/16 03/03/17 [Adopt](#)

Note the budget has moved from Draft to Proposed status.

Returns the budget to draft status for editing.

Click to adopt final budget.

After you click "Adopt", the following screen will appear. Enter the date the notice was published and the date the budget is adopted and "Save".

Adopt Budget

Budget Name: Adams County Budget 2018

Once a budget is adopted:

- Changes cannot be made without returning to "Draft" status.
- Should valuations change, you will receive an email notification. You must return budget to DRAFT status, make corrections, and redo the process.

The email sender name is NoReply-DeptOFMgmt@iowa.gov. Make sure this email address is added to your "Safe Sender List". See FAQ for instructions.

Enter the date the Adams County Budget 2018 budget Hearing Notice was Published/Posted

(mm/dd/yyyy)

Enter the date the Adams County Budget 2018 budget was adopted

(mm/dd/yyyy)

Save

Cancel

Enter the date the Hearing Notice was published.

Enter the date the budget was adopted by the Board.

Budget now shows adopted date.

Proposed Budget

Budget Name

Proposed

Hearing

Adopt

+ [Adams County Budget 2018](#) [Return To Draft](#) 11/18/16 03/03/17 03/03/17

Be sure to check the WARNINGS sheet before publishing and again before submittal to the Department of Management.

UTILITY TAX REPLACEMENT

Code of Iowa Chapter 437A changed the way gas and electric utility companies are locally taxed. Excise taxes replace property taxes based upon energy delivered, produced and transmitted.

Since property taxation on gas and electric utilities is replaced by excise tax, it holds true that statutory maximum taxation levels will be funded in part by Utility Tax Replacement Excise Taxes. The statute requires tax levy rates and maximum taxation levels to be calculated by dividing the sum of both anticipated replacement excise taxes and property taxes 'Gross Tax Askings' into the valuation *with* gas and electric utility valuation. The computed rates are then applied to the valuation *without* gas and electric utility valuation to arrive at the net property taxation amount. The difference between 'Gross Tax Askings' and the net property taxation amount will be the estimated utility tax replacement excise taxes. You may receive more or less excise tax than is calculated.

Adjusting Utility Tax Revenues:

Because you may receive more or less utility tax revenues than calculated, if you choose, you can adjust those estimated revenue figures to better reflect your experience with receipt of utility tax revenues. If you are a county that wishes to adjust the estimated revenues in the budget for utility tax go to the **Data Entry Sheet** and enter in "Re-estimated Utility Tax" by fund. This will overwrite the calculated utility tax amounts that appear in the budget. Again, this is an optional step that you can take if you feel that the calculated amounts do not reflect your past experience with utility tax revenue receipts.

Special District Levy Other2 Description	
Special District Levy Other2 Key	
Special District Levy Other3 Description	
Special District Levy Other3 Key	
Re-estimated Utility Tax-will overwrite the calculated amounts on Line 11 of the Revenue Summary	
Re-estimated General Basic Utility Tax	
Re-estimated General Supplemental Utility Tax	
Re-estimated County Services Utility Tax	
Re-estimated Rural Basic Utility Tax	
Re-estimated Rural Supplemental Utility Tax	
Re-estimated Other Utility Tax	
Re-estimated Debt Service Utility Tax	

MARCH BUDGET CERTIFICATION DATE

The **budget certification date is March 15**. Remember - taxes levied by a county whose budget is certified after the deadline shall be limited to the prior year's budget amount. The Director of the Department of Management may waive the penalty if the County demonstrates to the satisfaction of the Director that the deadline was missed because of circumstances beyond the control of the county.

BUDGETING "BLENDED COMPONENT UNITS" PER GASB STATEMENT 14

The financial activity of "Blended Component Units" for which the County Board of Supervisors is financially accountable should generally be budgeted. (However, drainage district operations are not required to be budgeted.)

GASB 54 FUND BALANCE DESIGNATIONS

The implementation of GASB 54 has shifted the focus of fund balance reporting to “the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent” (GASB Statement No. 54, paragraph 5). This shift represents a focus on the availability of funds for appropriation.

There are 5 components of fund balance. Not all components will always be used.

- Nonspendable
- Restricted
- Committed
- Assigned
- Unassigned

FUND BALANCE – NONSPENDABLE

Represents fund balance that cannot ever be spent, such as inventories or prepaid items, or that cannot currently be spent, such as nonfinancial assets held for resale. This also includes funds legally or contractually required to remain intact, such as the principal of an endowment or revolving loan fund.

FUND BALANCE – RESTRICTED

Represents fund balance that is subject to externally enforceable legal restrictions. This includes those funds with restrictions imposed by creditors, or laws or regulations of other governments.

FUND BALANCE – COMMITTED

Represents fund balance whose use is constrained by limitations that the government imposes upon itself. The commitment is imposed at the government’s highest level and is binding unless the commitment is removed in the same manner as it was imposed. Action to commit must be taken by the end of the reporting period.

FUND BALANCE - ASSIGNED

Represents fund balance that is intended to be used for a purpose. The purpose is assigned by the governing body or a person or body to whom the governing body delegates the authority to assign. The amount is never in excess of total fund balance less its nonspendable, restricted and committed components.

The proper fund to account for these designated funds is the fund that the moneys are being generated from – the moneys should not be transferred to another fund, such as a capital projects fund, until the time an asset is to be acquired, or until the year a project is started.

FUND BALANCE - UNASSIGNED

Represents fund balances which are not restricted, committed or assigned. (In the software, all fund balance defaults to this designation, unless amounts are entered as one of the other types on Service Area 0.) Special revenue funds, the capital projects fund and the debt service fund may have deficit unassigned balances.

COUNTY PROPERTY TAX LEVIES

The board of supervisors may certify four categories of property tax levies (*Code of Iowa* Section 331.422):

1. Taxes for general county services shall be levied upon all taxable property within the county. "General County Services" are broadly defined as those services which are primarily intended to benefit all residents of a county, excluding certain services financed by other statutory funds.
2. Taxes for rural county services may be levied upon all taxable property not within incorporated areas of the county. "Rural County Services" are broadly defined as services primarily intended to benefit persons residing in the county outside of incorporated areas, excluding certain services financed by other statutory funds.
3. Taxes in the amount necessary to pay for debt service shall be levied upon all taxable property (including TIF increment valuation), except where otherwise provided by state law.
4. Other taxes shall be levied as provided by state law.

BASIC PROPERTY TAX LEVIES

The board may certify a basic property tax levy for general county services and a basic property tax levy for rural county services. The general county services basic levy is limited to \$3.5000 per thousand dollars of taxable valuation and is levied upon all taxable property within the county. The rural county services basic levy is limited to \$3.95000 per thousand dollars of taxable valuation and is levied on all taxable property outside of incorporated areas (*Code of Iowa* Section 331.423). Limits on the basic property tax levies may be exceeded by following the procedures described in the appendix to these instructions.

SUPPLEMENTAL PROPERTY TAX LEVIES

The board may, under certain conditions, certify supplemental tax levies for general and/or rural county services. However, unlike the basic levy, the applicable supplemental levy cannot be used for all general county services or for all rural county services. Instead, the supplemental levies can be used only for the specific purposes listed in *Code of Iowa* Section 331.424.

The general county services supplemental levy may be used for only the following: The costs of inpatient or outpatient substance abuse admission, commitment, transportation, care, and treatment at: a.) the alcoholic treatment center at Oakdale and/or b.) a state mental health institute, or a community-based public or private facility or service; care of children admitted or committed to the Iowa juvenile home at Toledo; certain services provided persons attending the Iowa braille and sight saving school, the Iowa school for the deaf, or the state hospital-school for severely handicapped children at Iowa City; foster care and related services provided under court order to a child who is under the jurisdiction of the juvenile court, including certain court-ordered costs for a guardian ad litem; elections and voter registration; FICA, IPERS, and unemployment compensation premiums associated with salaries for general county services, tort liability insurance, property insurance, and certain other insurance necessary in the operation of the county; certain costs for the maintenance and operations of the courts; certain court-ordered costs of conciliation procedures; establishment and maintenance of a joint county indigent defense fund under *Code of Iowa* Section 28E.19; and the maintenance and operation of a local emergency management agency established pursuant to *Code of Iowa* Chapter 29C.

The rural county services supplemental levy may be used for only the following: FICA, IPERS, and unemployment compensation premiums associated with salaries for rural county services; and the county contribution to an aviation authority under *Code of Iowa* Chapter 330A.

There is no statutory limit on the size of either of the supplemental levies. However, these levies cannot be made unless the associated basic levy is at its statutory maximum. For example, the general county services supplemental levy cannot be made unless the general basic tax levy is \$3.5000. (The general basic levy may be used for any general county services purpose, including general supplemental purposes. Similarly, the rural services basic levy may be used for any rural county services purpose, including rural supplemental purposes.)

DEBT SERVICE TAX LEVY

A separate tax levy may also be certified for debt service. This levy may be used to pay principal and interest on general obligation bonds issued by the county, and to pay judgments against the county, except those authorized to be paid from other sources. The debt service fund may also be used under certain conditions for payments required under a lease or lease-purchase agreement. There is no specific rate limit for a debt service levy, although the cost of some projects financed by general obligation bonds is limited by statute. The size of the debt service levy is also effectively limited by the fact that most significant general obligation bond issuances must be approved by vote of the people. In addition, the amount of outstanding general obligation debt is constitutionally limited to 5 percent of assessed valuation. Remember that countywide debt service levies are spread over the sum of both the Non-TIF and TIF valuations.

County Mental Health and Disabilities Services Fund/Tax Levy

The legislature created this fund to capture the revenues and expenditures for the support of individuals with mental illness, intellectual disabilities, developmental disabilities and brain injury.

All revenues designated for mental health, intellectual disabilities, and developmental disabilities services shall be credited to the County Mental Health and Disabilities Services Fund (County MHDS Fund). The board shall make appropriations from the fund for payment of services provided under the Regional Service System Management Plan approved pursuant to *Code of Iowa* Section 331.439A.

Expenditures from the County MHDS Fund are reported in Service Area 4. For most counties, the most common expenditure will be 4413-Distribution to Regional Fiscal Agent.

Transfers in and out of the Fund are prohibited except as provided for in *Code of Iowa* Section 331.477.

PIONEER CEMETERY TAX LEVY

The board may certify a levy not to exceed \$0.06750 per thousand dollars of taxable valuation to be used for repairing and maintaining pioneer cemeteries and for paying the expenses of a cemetery commission established in *Code of Iowa* Section 331.325. The law requires the levy to be deposited into, and the expenses to be paid from, the general (basic) fund. You will either want to use project codes for the cemetery expenditures, or create a subsidiary fund of the general basic fund, to track and make certain the pioneer cemetery taxes collected are being spent for pioneer cemetery purposes. A Pioneer Cemetery is defined as a cemetery where there have been twelve or fewer burials in the preceding fifty years (*Code of Iowa* Chapter 331.424B).

OTHER TAX LEVIES (including but not necessarily limited to)

A unified law enforcement levy under *Code of Iowa* Chapter 28E. The county levy is only on property outside of incorporated areas and is limited to \$1.50 per thousand dollars of taxable valuation. A vote of the people is required to establish this levy (*Code of Iowa* Section 28E.22).

A flood and erosion control purposes levy, to be levied only against agricultural lands valuations. It is limited to \$0.06750 per thousand dollars of taxable valuation (*Code of Iowa* Section 161E.9).

An emergency medical services levy for up to five years as approved at an election. A vote of the people is required to establish this levy (*Code of Iowa* Chapter 422D).

An emergency services levy to provide fire protection services or emergency medical services to a township (*Code of Iowa* Chapter 331.385).

Please contact Carrie Johnson if you intend to use any of these levies.

COUNTY BUDGET FORMS

LONG-TERM DEBT INFORMATION: FORM 703 or (LT)

The Long-Term Debt Schedule, Form 703 or (LT) requires the use of one line for each bond issue. Column H is for debt repayments using non-debt service levy funds and for repayments using debt service fund balance generated from debt service levies in prior years. Column I is for current-year debt service taxes and utility tax replacement excise taxes to be used for debt retirement. Debt service bond resolutions must be filed with the county auditor on or before April 1 for the levy to be valid for the ensuing budget year. (If a bond resolution is filed after your budget is certified, but on or before April 1, immediately notify the Department of Management.) You must complete all columns of the form.

Lines 1 through 20 are for countywide debt service levies that are automatically fed to column P, line 7 on Form 638-R or (TX).

Lines 21 through 25 are for debt service levies to be applied only in portions of a county such as in special assessment debt service districts. The tax levy amounts for lines 21 through 25 are automatically fed to column P, line 21 on Form 638-R or (TX). Call the Department of Management if you need plan to use Lines 21 through 25.

SUPPLEMENTAL DETAILS: FORM 634 – A or (R) & FORM 634 - B SHEETS 1 – 8 or (SA1-SA0)

Supplemental details for revenue are presented on Form 634 – A or (R). Revenues are listed by fund and source. The code numbers to the left of the particular source reference refer to a revenue source classification found in the Chart of Accounts.

Supplemental details for expenditures are presented on Form 634 - B Sheets 1 through 8 or (SA1-SA0). Expenditures are listed by fund and activity function. The code numbers refer to classifications found in the Chart of Accounts.

Departmental proposed expenditures must be detailed down to the department and object level, and proposed revenues by department and source.

There are three totals columns on the supplemental detail forms. The first is the budgeted total of all funds for the budget year; the second is the re-estimated total of all funds for the current year; and the third is the actual total of all funds for the prior year. All three columns must be used.

The supplemental detail forms specify major fund types, and in most cases specific funds within that type, which must be reported. The individual column headings include General Basic, General Supplemental, MH-DD Services, Rural Services Basic, Rural Services Supplemental, Secondary Roads, Other (special revenue), Capital Projects, Debt Service, and Permanent funds. Remember to record fund balances even if there is no financial activity.

There are no tax levies for the Secondary Roads, Capital Projects, or Permanent funds. Any tax levies for flood and erosion control, voted unified law enforcement, or voted emergency medical services should be reported in the "Other" column.

When "all" or "other" heads any column on the forms, it means a total of the funds for that type. There may be a need, for example, for more than a single "other special revenue fund." In that case, it is the county's responsibility to establish as many funds as needed, and then to total them together in the appropriate column. A fund type other than those listed on the forms should not be used.

A county may establish funds as necessary which are in accordance with generally accepted accounting principles. The county is responsible for setting up a sufficient number of funds to comply with legal, grant, contractual, trust, or other requirements.

NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE: FORM 630 or (Publish)

The published summary of the proposed budget (Publish) required by *Code of Iowa* Section 331.434(3) must include the following information:

1. Amounts required for each of the major expenditure classes: Public Safety and Legal Services; Physical Health and Social Services; Mental Health, Mental Retardation, and Developmental Disabilities; County Environment and Education; Roads & Transportation; Governmental Services to Residents; Administration; Nonprogram Current Expenditures; Long-Term Debt Service; and Capital Projects.
2. Property Tax Levies; Estimated Uncollected Delinquent Taxes - Levy year; Estimated Credits To Taxpayers; Net Current Property Taxes; and Delinquent Property Taxes.
3. Amounts anticipated from each of the following sources of revenues: Penalties, Interest & Costs on Taxes; Other County Taxes/TIF Tax Revenues; Intergovernmental Revenues; Licenses & Permits; Charges for Service; Use of Money & Property; and Miscellaneous Revenues.
4. Beginning Fund Balances and Ending Fund Balances with the appropriate designations. Also any applicable Changes in Reserves – only for counties budgeting on a GAAP basis.
5. Other Financial Sources and Uses: Operating Transfers; Proceeds from the Issuance of General Long-Term Debt; and Proceeds from the Sales of Fixed Assets.
6. Comparisons of the above amounts with similar amounts for each of the two preceding years.
7. Meeting Date, Meeting Time, Meeting Location, and County Telephone Number. The average annual increase computed from the actual year to the budget year for: Taxes Levied on Property, Other County Taxes/TIF Tax Revenues, and for each of the Classes of Expenditures. The proposed Countywide Property Taxation, Rural Only Taxation, Special District Taxation, and amounts to be generated from TIF Tax Revenues and Utility Tax Replacement Excise Tax. The proposed tax rates per \$1,000 of taxable valuation for Urban Areas, Rural Areas, and the additional amounts for any Special Districts.

The **Average Annual % Change** is calculated using the following formula. Divide the Budget Column by the Actual Column, take the square root of the result and subtract 1. The Re-estimated column is not used in the calculation. This is the percent change over the three years reflected in the Budget. Example: Budget Column is \$3,203,958, Actual Column is \$2,402,844. \$3,203,958 divided by \$2,402,844 equals 1.33340. The square root of 1.3334 is 1.15473. Subtract 1, multiply by 100 to convert to a percent. The percent change is 15.47%. To verify, multiply \$2,402,844 by 1.1547, then multiply that result by 1.1547 again. The final result is \$3,203,789, the Budget Column number (off slightly due to rounding).

PROPOSED/ADOPTED BUDGET SUMMARIES FORM 634-R or (SUM)

These forms provide the proposed expenditures and revenues by fund type. (These forms are not published, but must be made available upon request.) The General Fund is the sum of the general basic and general supplemental funds. The Special Revenue Fund is the sum of the MH-DD services, rural services basic, rural services supplemental, secondary roads, and all other special revenue funds. The columns for Capital Projects, Debt Service, and Expendable Trusts are simply the totals carried forward from the supplemental detail. Only the funds and fund types listed in the budget forms are to be used to send materials to the state.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES FORM 638-R or (TX)

This form reports county levy rates and dollars by levy and mental health maximum and actual levy amounts. The county must list the compensation schedule for elected officials for the budget year and the number and names of official county newspapers. The accounting basis for the budget (GAAP or CASH) should be indicated at the top of the form. This form is signed by the Chairperson of the Board of Supervisors and the County Auditor.

THE COUNTY BUDGET PROCESS

BUDGET OFFICIAL

The board of supervisors may designate someone other than the county auditor to serve as budget official. In this section, the words "budget official" will be used to describe the duties that may be performed by someone other than the county auditor. The auditor will serve as the budget official, however, unless the board specifically designates someone else (*Code of Iowa* Section 331.433(1)).

DEPARTMENTAL BUDGET ESTIMATES

On or before January 15, each county officer and department head must submit budget estimates to the budget official. The estimates must be itemized in the detail required by the board, and they must be consistent with existing county accounts. The estimates must show the proposed expenditures of the office or department for the next fiscal year, and must also include an estimate of the revenues, except property taxes, expected to be collected for the county by the office during the next fiscal year (*Code of Iowa* Section 331.433(1)).

COMPILATION OF EXPENDITURES

The budget official must compile the budget estimates received from the departments and submit them to the board by January 20 (*Code of Iowa* Section 331.433(2)).

The county's contribution to FICA and IPERS should be budgeted within the same activity as the associated salary.

If more than one department is proposing expenditures in a single activity, all departmental proposed expenditures for those single activities must be totaled together before being placed on the expenditures detail forms.

Once the amounts for all activities have been transferred and totaled into service areas and onto lines 13 through 22 of Service Area 0, Form 634 – B Sheet 8 or (SA0), you have the individual totals for the ten major classes of expenditures for county services. Total expenditures are produced on line 23.

Service Area 0, Form 634 – B Sheet 8 or (SA0), contains three separate and distinct expenditure classes listed on the top of the form: Nonprogram Current Expenditures, Long-Term Debt Service, and Capital Projects.

Service Area 0, Form 634-B Sheet 8 or (SA0) also provides lines for Operating Transfers Out, Refunded Debt/Payment to Escrow, Increases/Decreases in Reserves (GAAP budgeting only), and for produced Ending Fund Balances. (There are also lines for optionally entering designated fund balance distinctions.)

Only counties budgeting on a GAAP basis can have entries on the line for increases or decreases in reserves. The entries would be for applicable increases or decreases in inventories or pre-paid insurance.

The sum of: total expenditures (line 23), plus operating transfers out (line 28) and refunded debt/payments to escrow (line 29), minus any increases/decreases in reserves (line 30), plus ending fund balances (line 36) are produced on line 37, which are the Total Requirements. **Total Requirements must equal Total Resources (line 35 of the Revenues Detail) for every fund and for every budget year.**

Use of all three totals columns is required.

COMPILATION OF REVENUE

GENERAL

Revenues must be classified by fund and source. The revenues detail Form 634 - A or (R) indicates the funds and fund types which must be used. These are the same as for the expenditures detail forms. In addition, Form 634 - A or (R) shows the revenue source types which must be used.

Because the Secondary Roads fund is partially financed by operating transfers from the general basic and rural services basic funds, it is important to complete work on the Secondary Roads fund prior to completing work on the general basic and rural services basic funds.

(Note: road use taxes are to be deposited directly into the Secondary Roads fund.)

One way to prepare the revenues detail for a fund like Secondary Roads, without a tax levy, is as follows:

1. Determine the proposed expenditures and desired ending fund balance for the Secondary Roads fund. The total of these will be the Total Requirements for the fund.
2. Determine the beginning fund balance and sources of revenue, other than operating transfers in, for the Secondary Roads fund. The difference between the Total Requirements (as determined in item 1. directly above) and these resources (other than operating transfers in) will be the amount of operating transfers in needed.
3. Check to be sure that the amount of transfers in is within the statutory limitations on the size of those transfers per section 331.429. If the transfer limitations have been exceeded, it is likely that Total Requirements will have to be reduced.
4. The transfers into the Secondary Roads Fund are placed on lines 27 and/or 28, column F, Form 634 - A or (R).
5. Transfers from the general basic and rural services basic funds to the Secondary Roads fund are placed on line 26, columns A and E, Form 634 - B Sheet 8 or (SA0).

Completing the revenues detail form for a fund with a property tax levy requires a different procedure. One way is as follows:

1. Determine the proposed expenditures and desired ending fund balance. The total of these will be the Total Requirements for the fund.
2. Determine the beginning fund balance and sources of revenue, other than current-year property taxation. This would include all the revenues from lines 5 through 34 on Form 634 - A or (R). The difference between the Total Requirements (as determined in item 1. directly above) and these resources will be the property taxation required.
3. An amount for "Uncollected Delinquent Taxes Levy Year" may then be estimated and placed on line 2 on Form 634 - A or (R). This amount should be the amount of property tax dollars that you do not expect to collect from taxpayers for a particular year's levy.

4. Taxes levied on property are computed by adding "Uncollected Delinquent Taxes Levy Year" to "Total Requirements" (as previously determined in item 1. above) and then subtracting total resources except property taxes from that sum. Property taxes levied are placed on line 1 and are pulled over from what you enter on the TX page.

5. Credits to taxpayers are then estimated using the most current information available and placed on line 3. These tax credits against levied taxes include Homestead, Elderly and Disabled, Disabled Veterans Homestead Tax Credit, Agricultural Land, and Family Farm.

6. Line 4, "Net Current Property Taxes" is computed by subtracting the sum of "Uncollected Delinquent Taxes Levy Year" (line 2) and "Credits to Taxpayers" (line 3) from "Taxes Levied on Property" (line 1).

7. Amounts entered on line 3 (Credits to Taxpayers) are subtracted from amounts on line 14 (State Replacements Against Levied Taxes). The loss on non replaced credits appears on Line 36.

Once these steps are completed, the revenues detail form is complete. For each fund, and for each budget year, **Total Resources need to match Total Requirements.**

The budget software sums together the individual amounts for the general basic and general supplemental funds to create the General Fund totals. The software also sums together the individual amounts for the MH-DD services, rural services basic, rural services supplemental, secondary roads, and "other" (special revenue) funds, to create the Special Revenue Fund totals. The columns on the summaries for Capital Projects, Debt Service, and Permanent Funds are simply the totals carried forward from the detail.

PROPOSED BUDGET

From these estimates, the board must prepare its proposed budget. During this process, the board may consult with any officer or department, and may adjust the requests. After consideration, the board must set a time and place for a public hearing on the budget before the final certification date. Notice of the hearing must be published in **all** of the official county newspapers selected under *Code of Iowa* Chapter 349. **The budget hearing notices must be published once in each official county newspaper not less than 10 nor more than 20 days before the date of the public hearing.**

The proposed budget estimate must be included in the published notice. Use Form 630 or (Publish). Proof of publication from each newspaper must be filed with and approved by the auditor (*Code of Iowa* Section 331.434(3)).

The board must file the proposed budget with the auditor, allowing enough time for the budget to be lawfully published and certified. The auditor must make copies of the budget available to meet the requests of taxpayers and organizations, and have them available for distribution at the courthouse or other places designated by the board (*Code of Iowa* Section 331.434(2)).

At the hearing, taxpayers and residents of the county may present to the board their objections to, or arguments in favor of, any part of the budget (*Code of Iowa* Section 331.434(4)).

THE COST OF PUBLISHING THE PUBLIC NOTICE AND PROPOSED BUDGET

Code of Iowa Section 618.11 states that the legal notice advertising rate (for any newspaper) shall be established by the superintendent of printing, pursuant to *Code of Iowa* Chapter 17A. The rate is based on a line of eight-point type two inches in length or its equivalent. Typesetting a notice in type smaller than eight-point type and/or on lines longer than two inches would cost more per line but would result in fewer lines. Conversely, typesetting a notice in type larger than eight-point type and/or on lines shorter than two inches would cost less per line but would result in more lines. In other words, the cost for any typeset notice should be the same regardless of the type size selected or the length of the line it is printed on.

The newspaper publishing this notice may choose to photograph it rather than typeset it. The Iowa Newspaper Association's position is that publication of matter, which may be photographically reproduced for printing instead of typeset, shall be compensated at a rate not to exceed the lowest available earned rate for any similar advertising matter. This means newspapers may charge their earned space rate or the public notice rate they would have charged had they typeset the notice -- whichever is less.

ADOPTED BUDGET – MUST BE ADOPTED BY MARCH 15

After the hearing, the board must adopt, **by resolution**, a budget and certificate of taxes for the next fiscal year. The board cannot adopt a tax in excess of the published estimates except for a tax approved by vote of the people. Similarly, a tax greater than that adopted shall not be levied or collected (*Code of Iowa* Section 331.434(5)). (There are certain debt service levy exceptions to this rule.)

The board must then direct the auditor to properly certify and file by March 15 the budget and certificate of taxes. Remember, that taxes levied by a county whose budget is certified after March 15 shall be limited to the prior year's budget amount. The penalty may be waived by the director of the Department of Management if the County demonstrates to the satisfaction of the Director that the deadline was missed because of circumstances beyond the control of the county.

Your budget must be filed with the Department of Management using the state-supplied web-software.

The adopted budget and certificate of taxes become effective on the first day of the following fiscal year. The county budget, as adopted, is subject to protest in accordance with *Code of Iowa* Chapter 24. The adopted budget and certificate of taxes do NOT need to be published.

APPROPRIATIONS

In addition, the board must appropriate, by resolution, the amounts deemed necessary for each of the different county officers and departments during the ensuing fiscal year. This resolution is not the same as the adoption of the budget, although they are related to one another. Without an appropriation, expenditures are not authorized. Appropriations need not be made in any specific level of detail. It is unlawful for a county official to authorize an expenditure larger than the amount, which has been appropriated by the board of supervisors (*Code of Iowa* Section 331.437).

BUDGET AMENDMENTS

A budget amendment is required if there is to be any increase in the totals for any one of the 10 major classes of expenditures listed on the adopted budget summary. These 10 classes are: Public Safety and Legal Services; Physical Health and Social Services; Mental Health, MHDS; County Environment and Education; Roads & Transportation; Governmental Services to Residents; Administration; Nonprogram Current Expenditures; Long-Term Debt Service; and Capital Projects. The amounts of operating transfers can be increased without a budget amendment, although the board of supervisors must authorize operating transfers.

An amendment must be effective before exceeding expenditure class amounts on the adopted budget summary. A budget amendment is prepared and adopted in a similar manner as the original budget. The proposed amendment must be published not less than 10 nor more than 20 days, in all of the official county newspapers, prior to the hearing. Budget amendments are also subject to protest. An amendment of a budget after May 31, which is properly protested but without adequate time for hearing and decision on the protest, is void. (*Code of Iowa* Section 331.435.)

The Amendment forms can be found at <https://dom.iowa.gov/counties> under "Forms" on the Department of Management website. Enable the Macros.

The Amendment Form 653A-R Sheet 1 is to be published. The first column indicates the total budget as certified or last amended. This column, for the first amendment, is the same as column F on the budget summary. The second column is for amendments currently being proposed. The third column indicates amounts for the total budget after the current amendment.

The Amendment Form 653A-R Sheet 2 must be used for adoption of the proposed budget amendment(s). After the budget is amended, certify and file Form 653A-R Sheet 2 with the Carrie Johnson, Iowa Department of Management, Local Government, State Capitol Building, Des Moines, IA 50319 or email a scanned version of the signed copy to carrie.johnson@iowa.gov.

CHANGING DEPARTMENTAL APPROPRIATIONS

Increases or decreases in departmental appropriations do not require a budget amendment, as long as none of the 10 major classes of expenditures are to be increased. Instead, changes in departmental appropriations may be provided by resolution at any regular meeting of the board. Obviously, any increases in departmental appropriations will have to be offset by decreases in other departmental appropriations, so individual expenditure class amounts are not exceeded.

However, decreases in appropriations for an office or department of more than 10 percent or \$5,000, whichever is greater, are not effective until the board holds a public hearing on the proposed decrease, and publishes notice of the hearing not less than 10 nor more than 20 days prior to the hearing, in all of the county newspapers selected under *Code of Iowa* Chapter 349 (*Code of Iowa* Section 331.434(6)).

APPENDIX

The limits on the basic property tax levies can be exceeded by either of two ways:

- Passing a special levy election.
- If a county has certain "unusual circumstances" and includes certain additional information in the Notice of Public Hearing on the county budget.

NOTE: To enter basic rates that exceed statutory limits go to the "DATAENTRY" sheet, enter the new limits, then select Save. The applicable form: Form 600G for exceeding the General Basic Levy, Form 600R for exceeding the Rural Basic Levy, or Form 600GR for exceeding both, will appear under the Forms list. You will need to enter additional information into the applicable form and that form will print as part of the public notice.

A special levy election is subject to the provisions of *Code of Iowa* Section 331.425:

1. The board of supervisors must give notice to the county commissioner of elections by February 15 that the election is to be held.
2. The election shall be held on the first Tuesday in March.
3. The proposition shall be in substantially the following form:

Vote for only one of the following:

Shall the county of _____ levy an additional tax rate of \$_____ each year for _____ years beginning next July 1 in excess of the statutory limits otherwise applicable for the (general county services or rural county services) fund?

OR

The county of _____ shall continue the (general county services or rural county services fund) under the maximum rate of \$_____

4. Notice of the proposed special levy election shall be published at least twice in a newspaper as specified in *Code of Iowa* Section 331.305 prior to the date of the special levy election. The first notice shall appear as early as practicable after the board has decided to seek an additional levy.

An addition to the basic levy may be certified if a county has "unusual circumstances" and includes the following additional information in the Notice of Public Hearing on the county budget for the applicable class(s) of services. (*Code of Iowa* Section 331.426.)

1. A statement that the accompanying budget summary requires a proposed basic property tax rate exceeding the maximum rate established by the general assembly.
2. A comparison of the proposed basic tax rate with the maximum basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate.
3. A statement of the major reasons for the difference between the proposed basic tax rate and the maximum basic tax rate.

According to the County Finance Committee's administrative rules, the publication containing this information cannot appear on a page containing classified advertisements or other types of legal notices.

The basis for justifying an addition to the basic levy under these procedures must be one or more of the following:

1. An unusual increase in population as determined by the preceding certified federal census.
2. A natural disaster or other emergency.
3. Unusual problems relating to major new functions required by state law.
4. Unusual staffing problems.
5. Unusual need for additional monies to permit continuance of a program which provides substantial benefit to county residents.
6. Unusual need for a new program which will provide substantial benefit to county residents, if the county establishes the need and the amount of necessary increased cost.
7. A reduced or unusually low growth rate in the property tax base of the county.

County Number	County Name	2015 Pop Estimate	Old Maximum	Per Capita	FY18 New Maximum
1	Adair	7,228	309,066	341,740	309,066
2	Adams	3,796	191,282	179,475	179,475
3	Allamakee	13,886	786,775	656,530	656,530
4	Appanoose	12,529	607,651	592,371	592,371
5	Audubon	5,773	595,900	272,947	272,947
6	Benton	25,658	908,642	1,213,110	908,642
7	Black Hawk	133,455	5,779,837	6,309,752	5,779,837
8	Boone	26,643	878,976	1,259,681	878,976
9	Bremer	24,722	1,294,995	1,168,856	1,168,856
10	Buchanan	21,062	1,292,163	995,811	995,811
11	Buena Vista	20,493	669,512	968,909	669,512
12	Butler	14,915	389,899	705,181	389,899
13	Calhoun	9,818	431,560	464,195	431,560
14	Carroll	20,498	1,800,630	969,145	969,145
15	Cass	13,427	789,047	634,829	634,829
16	Cedar	18,340	968,646	867,115	867,115
17	Cerro Gordo	43,017	2,284,794	2,033,844	2,033,844
18	Cherokee	11,574	477,158	547,219	477,158
19	Chickasaw	12,097	572,250	571,946	571,946
20	Clarke	9,259	430,559	437,766	430,559
21	Clay	16,507	402,866	780,451	402,866
22	Clayton	17,644	868,795	834,208	834,208
23	Clinton	47,768	2,883,428	2,258,471	2,258,471
24	Crawford	17,094	1,012,457	808,204	808,204
25	Dallas	80,133	1,524,538	3,788,688	1,524,538
26	Davis	8,769	426,870	414,598	414,598
27	Decatur	8,220	321,858	388,642	321,858
28	Delaware	17,403	926,948	822,814	822,814
29	Des Moines	40,055	1,751,030	1,893,800	1,751,030
30	Dickinson	17,111	412,509	809,008	412,509
31	Dubuque	97,125	5,165,648	4,592,070	4,592,070
32	Emmet	9,769	820,900	461,878	461,878
33	Fayette	20,257	773,024	957,751	773,024
34	Floyd	15,960	610,064	754,589	610,064
35	Franklin	10,295	358,934	486,748	358,934
36	Fremont	6,906	462,193	326,516	326,516
37	Greene	9,027	627,158	426,797	426,797
38	Grundy	12,435	530,188	587,927	530,188
39	Guthrie	10,676	614,141	504,761	504,761
40	Hamilton	15,190	860,241	718,183	718,183
41	Hancock	10,974	629,221	518,851	518,851
42	Hardin	17,367	898,104	821,112	821,112
43	Harrison	14,265	920,559	674,449	674,449
44	Henry	19,950	846,381	943,236	846,381
45	Howard	9,410	364,201	444,905	364,201

46 Humboldt	9,555	473,531	451,760	451,760
47 Ida	7,028	300,889	332,284	300,889
48 Iowa	16,401	729,235	775,439	729,235
49 Jackson	19,444	787,145	919,312	787,145
50 Jasper	36,827	3,120,466	1,741,181	1,741,181
51 Jefferson	17,555	607,300	830,000	607,300
52 Johnson	144,251	3,138,395	6,820,187	3,138,395
53 Jones	20,466	883,021	967,632	883,021
54 Keokuk	10,163	490,075	480,507	480,507
55 Kossuth	15,165	1,140,780	717,001	717,001
56 Lee	35,089	2,164,720	1,659,008	1,659,008
57 Linn	219,916	8,195,141	10,397,628	8,195,141
58 Louisa	11,185	601,189	528,827	528,827
59 Lucas	8,682	441,861	410,485	410,485
60 Lyon	11,745	248,113	555,304	248,113
61 Madison	15,753	534,189	744,802	534,189
62 Mahaska	22,324	1,227,887	1,055,479	1,055,479
63 Marion	33,294	1,089,896	1,574,140	1,089,896
64 Marshall	40,746	2,115,400	1,926,471	1,926,471
65 Mills	14,844	609,781	701,824	609,781
66 Mitchell	10,832	610,215	512,137	512,137
67 Monona	8,979	375,993	424,527	375,993
68 Monroe	7,973	340,278	376,963	340,278
69 Montgomery	10,234	369,740	483,864	369,740
70 Muscatine	43,011	2,055,392	2,033,560	2,033,560
71 O'Brien	13,984	570,532	661,164	570,532
72 Osceola	6,154	195,225	290,961	195,225
73 Page	15,527	652,027	734,117	652,027
74 Palo Alto	9,133	688,176	431,808	431,808
75 Plymouth	24,800	363,771	1,172,544	363,771
76 Pocahontas	7,008	440,242	331,338	331,338
77 Polk	467,711	14,439,175	22,113,376	14,439,175
78 Pottawattamie	93,671	4,745,180	4,428,765	4,428,765
79 Poweshiek	18,550	444,227	877,044	444,227
80 Ringgold	5,068	342,082	239,615	239,615
81 Sac	10,021	579,215	473,793	473,793
82 Scott	172,126	3,308,032	8,138,117	3,308,032
83 Shelby	11,927	885,694	563,909	563,909
84 Sioux	34,937	1,027,388	1,651,821	1,027,388
85 Story	96,021	3,066,575	4,539,873	3,066,575
86 Tama	17,337	568,799	819,693	568,799
87 Taylor	6,205	140,346	293,372	140,346
88 Union	12,469	751,659	589,534	589,534
89 Van Buren	7,344	314,328	347,224	314,328
90 Wapello	35,173	2,447,733	1,662,979	1,662,979
91 Warren	48,626	1,084,011	2,299,037	1,084,011
92 Washington	22,247	781,141	1,051,838	781,141

93 Wayne	6,385	254,099	301,883	254,099
94 Webster	37,071	2,146,797	1,752,717	1,752,717
95 Winnebago	10,609	433,910	501,594	433,910
96 Winneshiek	20,709	1,428,756	979,122	979,122
97 Woodbury	102,782	3,564,086	4,859,533	3,564,086
98 Worth	7,569	441,512	357,862	357,862
99 Wright	12,773	554,967	603,907	554,967