



Department of Management

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December 6, 2023

County Budgeting Basics

Agenda

- Budget Timelines and Everyone's Role
- Funds and Expenditure Classes
- Property Tax Levies and Rates
- Walk Through the Process

Budget Process and General Timelines

- The fall is a good time to review established spending policies and labor negotiations for tentative budget proposals
- Typically in November or December the Auditor (or Budget Director) will furnish budget worksheets to elected officials and department heads to prepare proposed revenues and expenditures for the next fiscal year.
- County Compensation Board will meet to recommend salary changes for elected officials.
- County auditors certifies valuations to DOM and all levy authorities by January 1
- County departments submit proposed expenditures and revenue by January 15.

- The board files the proposed budget with the auditor, allowing enough time for the budget to be lawfully published and certified (by January 20).
- The notice of proposed tax is published and posted on applicable county social media “not less than 10 nor more than 20 days” before the hearing.
- A mailing is sent to taxpayers to alert them to the proposed tax hearing, as well as their school hearing and city if applicable.
- The hearing is held for taxpayers and residents of the county to present to the board their objections to, or arguments in favor of, the county proposed tax.

- The regular notice of public hearing and proposed budget summary is published “not less than 10 nor more than 20 days” before the hearing.
- The hearing is held for taxpayers and residents of the county to present to the board their objections to, or arguments in favor of, any part of the budget.
- The board adopts the budget by resolution.
- The board directs the auditor to properly certify and file by April 30

- Citizens have until May 10 to file a budget protest.
- County auditors certify county budget (and other local government budgets.)
- DOM certifies property tax rates to county auditors by June 15.
- County auditor provides tax list to county treasurer by June 30
- The Board of Supervisors appropriate, by resolution, the amounts necessary for each county officer and department during the ensuing fiscal year.

Department of Management's Role

DOM provides the forms (including web-based), instructions, technical assistance for all local government budgets

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

County Department Roles

Department Estimates

By January 15 , each elective or appointive officer or board, having charge of a county office or department, shall prepare and submit to the auditor or other official designated by the board an estimate, itemized in the detail required by the board and consistent with existing county accounts, showing all of the following:

- a. The proposed expenditures of the office or department for the next fiscal year.
- b. An estimate of the revenues, except property taxes, to be collected for the county by the office during the next fiscal year.

County Auditor's Role

By January 20, the auditor or other designated official shall compile the various office and department estimates and submit them to the board.

County Supervisors' Role

- Consults with any officer or department concerning the estimates and requests and may adjust the requests for any county office or department.
- Prepares and files the budget with the county auditor.
- Sets hearing dates.
- Conducts public hearings.
- Approves full budget by resolution.
- Appropriates by resolution.

County Auditor's Role-Certification

County auditor certifies all local budgets, including the county budget

COUNTY AUDITOR'S CERTIFICATION

- ☐ The prescribed Notice of Public Hearing and Proposed Budget (Form 673) was lawfully published, with said publication being evidenced by verified and filed proof of publication.
- ☐ The budget hearing notice was published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- ☐ The budget was certified on or before March 15.
- ☐ Correct valuation amounts were used to calculate the budget.
- ☐ Adopted property taxes in Column I do not exceed published amounts and do not exceed statutory maximums.
- ☐ Adopted expenditure amounts shown in Column C of the Adopted Budget Summary do not exceed published amounts.

County Auditor's Signature of Certification

Department of Management's Finalization

DOM certifies the final property tax levies by tax district to county auditor by June 15, as well as consolidated rates

- Tax rates and amounts are within statutory limits

Iowa Department of Management - Local Budget Division
FY 2020/2021 BUDGETS--JANUARY 1, 2019 TAXABLE VALUATIONS

Budget Authority: 01 - ADAIR COUNTY

| Fund | Utility Tax and Prop Taxes | Valuation with G&E Util | Rate | Valuation w/o G&E Util | Property Taxes |
|---|----------------------------|-------------------------|---------|------------------------|----------------|
| COUNTYWIDE LEVIES: | | 576,651,283 | 0 | 540,426,909 | |
| General Basic | 2,018,280 | | 3.50000 | | 1,891,494 |
| Pioneer Cemetery | | | 0 | | 0 |
| Total General Basic | 2,018,280 | | 0 | | 1,891,494 |
| Emerg Mgmt Included in Gen Basic-Info Only* | | | 0 | | 0 |
| General Supplemental | 945,709 | | 1.64000 | | 886,300 |
| Emer Mgmt Included in Gen Supp-Info Only* | 58,110 | | 0 | | 54,459 |
| County MHDS | 252,000 | | 0.43701 | | 236,172 |
| Debt Service | 733,089 | 733,085,846 | 1.00000 | 696,861,472 | 696,861 |
| Voted Emer Medical Services | | | 0 | | 0 |
| Other: | | | 0 | | 0 |
| Total Countywide | 3,949,078 | | 6.57701 | | 3,710,827 |
| ALL RURAL ONLY LEVIES: | | 449,281,903 | 0 | 414,927,318 | |

Funds and Expenditure Classification

Governmental Funds

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity.

The operations of each fund are accounted for by a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures.

Types of Funds

- Governmental (Budgetary)
 - General
 - Special Revenue
 - Capital Projects
 - Debt Service
 - Permanent
 - Governmental Activities
(for government-wide reporting)



Types of Funds, cont.

- Nonbudgetary
 - Fiduciary
 - Agency
 - Proprietary
 - Enterprise
 - Internal Service



Governmental Funds

GENERAL FUND - The General Fund is the chief operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. From this fund are paid the general operating expenses, the fixed charges, and the capital improvement costs that are not paid from other funds.

SPECIAL REVENUE FUNDS - Account for proceeds from specific sources (other than those accounted for within capital projects funds) which are usually required by law or regulation to be accounted for in separate funds and debt service or are restricted or committed to expenditure for specific purposes. Expendable trusts should be reported here.

Governmental Funds

CAPITAL PROJECTS FUNDS - Optionally account for resources used in the acquisition or construction of major capital facilities and capital assets. (Even if a capital projects fund is used, not all capital acquisition need be accounted for in the fund. For example, the routine purchases of capitalizable items (e.g., police vehicles, copy equipment) are typically budgeted and reported in the general fund.)

DEBT SERVICE FUNDS - Account for the payment of interest and principal on the County's general long-term debt, except when authorized or required to be paid from other funds.

Governmental Funds

PERMANENT FUNDS – account for resources that are legally restricted to the extent that only the earnings, and not principal, may be used for purposes that support the reporting of government's programs (i.e., for the benefit of the government or its citizenry).

GOVERNMENTAL ACTIVITIES – (Government wide financial reporting). Account for balances related to governmental funds that are only reported in the government-wide statement of net position.

Governmental Funds-Non Budgetary

AGENCY FUNDS – Account for those assets held solely in a custodial capacity by a governmental unit as an agent for individuals, private organizations, other governmental units, and/or other funds. Also include any 28E entities for which the county is fiscal agent.

ENTERPRISE FUNDS – May be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's principal revenue sources.

INTERNAL SERVICE FUNDS – May be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Internal service funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

The major use of internal service funds by Iowa county governments is for self-insurance.

Special Revenue Funds

Rural Basic Fund

The operating fund for county services benefiting property not within incorporated areas of the county.

Rural Services Supplemental

If the Rural Basic levy is insufficient to meet the county's needs, the supplemental levy can be used to pay charges for:

- FICA, IPERS, and unemployment premiums associated with salaries in Rural Basic
- County contribution to an aviation authority

Special Revenue Funds

Secondary Roads Fund:

- The operation fund for maintenance and repair of secondary roads, construction and maintenance of county bridges and bridges in cities having a population of 8,000 or less, and all or part cost of construction of roads which are located in cities of less than 4,000 and lead to state parks.
- Revenues from federal, state, and county
 - Road Use Tax - Farm-to-Market – Transfers from General Basic and Rural Basic funds

Classification by Function

- Budget summary requires reporting of expenditures by 12 expenditure classes or functions (10 currently in use)
- The 10 classes are categorized into 8 functions
- Functions are comprised of programs
- Programs are composed of activities



Summary of Functions

- Public Safety and Legal Services
- Physical Health and Social Services
- Mental Health, Intellectual Disability, and Developmental Disabilities
(only Polk Co)
- County Environment and Education
- Roads and Transportation
- Governmental Services to Residents
- Administration
- Nonprogram and Other Budgetary Financing Uses
- Non-Function General Revenues (for Statement of Activities revenue classification)

Tax Rates and Levies

How Valuations Tie to Budgets

Valuation/1000 X Rate = Taxes Levied

- Valuation is set by the Assessor and the Department of Revenue
- Rates are set by local governments to generate the desired levy

County Property Tax Levy

331.301 General powers and limitations.

7. A county shall not levy a tax unless specifically authorized by a state statute

Categories of Property Tax Levies

- General county services
- Rural county services
- Debt service
- Other taxes specifically provided by law
 - Examples:
 - Emergency Medical Services
 - Unified Law

Basic Property Tax Levies

For Current Year (FY24):

Maximum Basic Levies

- \$3.50 per \$1,000 of taxable valuation for general county services
 - Services which are primarily intended to benefit all residents of a county, including secondary road services, but excluding services finance by other statutory funds
- \$3.95 per \$1,000 of taxable valuation for rural county services
 - Services which are primarily intended to benefit those persons residing in the county outside of incorporated city areas, including secondary road services, but excluding services financed by other statutory funds

Definitions remain the same, but levy limits will be calculated for each county beginning with the FY25 budget.

Basic Property Tax Levies-Changes from HF 718

- Strikes 331.426, which allows counties to exceed the General Basic and Rural Basic rates by publishing an extra notice
- Retains 3.50 and 3.95 for FY24 and prior
- Allows any 331.325 amount included in FY24 budgets to be included in the base calculation of the maximum basic rates
- Requires an election to exceed the basic levies and limits their length moving forward

Basic Levies-Changes from HF 718

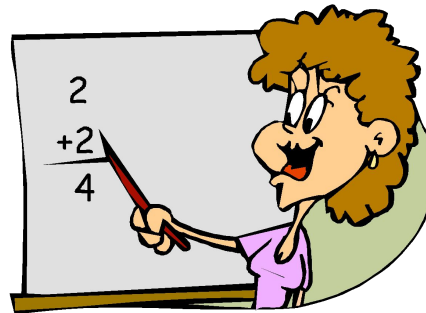
- Provides a mechanism for levy rate to be reduced if non-TIF taxable growth triggers are met or exceeded
- Goal is to bring all levies back under or to the max rate over time. Maximum will go back to 3.50/3.95 in FY 29
- Reduces levy by constraining growth by 2% or 3% each year, depending on the trigger hit
 - Non-TIF taxable growth under 3%, no reduction
 - Non-TIF taxable growth over 3% but less than 6%, 2% reduction factor applied
 - Non-TIF taxable growth over 6%, 3% reduction factor is applied

| | | | | | | | |
|--|--|--|---|--|--------------------------------|--|--|
| | | | GENERAL BASIC FUND LEVY CALCULATION | | | | |
| | | <u>GBFL Max Rate</u> | <u>GBFL Max Dollars</u> | <u>Non-TIF Taxable w/ G&E</u> | <u>Taxable Growth %</u> | FY24 Valuations | |
| FY2024 Budget Data (using FY23) | | \$4.50000 | \$1,860,897 | 415,532,690 | 1.00% | General Basic 418,371,932 | |
| | | <u>Limitation Percentage</u> | | | | | |
| | | 0% | | | | | |
| | | | | | | | |
| Max Allowed GBFL for FY2025 (using FY24 valuations) | | <u>GBFL Max Rate</u> \$4.50000 | <u>GBFL Max Dollars</u> \$1,882,674 | <u>Revenue Growth %</u> 1.17% | | Rural Basic 349,394,551 | |
| | | | | | | | |
| | | | RURAL BASIC FUND LEVY CALCULATION | | | | |
| | | <u>RBFL Max Rate</u> | <u>RBFL Max Dollars</u> | <u>Non-TIF Taxable w/ G&E</u> | <u>Taxable Growth %</u> | | |
| FY2024 Budget Data (using FY23) | | \$2.73427 | \$933,891 | 341,550,298 | 2.00% | | |
| | | <u>Limitation Percentage</u> | | | | | |
| | | 0% | | | | | |
| | | | | | | | |
| Max Allowed RBFL for FY2025* (using FY24 valuations) | | <u>RBFL Max Rate</u> \$2.73427 | <u>RBFL Max Dollars</u> \$955,339 | <u>Revenue Growth %</u> 2.30% | | | |
| | | | | | | | |
| | | *In this case, since Rural Basic was less than 3.95 and there is no growth limiter, the county could go up to 3.95 | | | | | |

| | | GENERAL BASIC FUND LEVY CALCULATION | | | | |
|---------------------------|--|--|-------------------------|-----------------------------------|-------------------------|------------------------|
| | | <u>GBFL Max Rate</u> | <u>GBFL Max Dollars</u> | <u>Non-TIF Taxable w/ G&E</u> | <u>Taxable Growth %</u> | <u>FY24 valuations</u> |
| FY2024 Budget Data | | \$3.50000 | \$3,613,266 | 1,032,361,809 | 6.38% | \$1,098,244,068 |
| (using FY23) | | | | | | |
| | | <u>Limitation Percentage</u> | | | | |
| | | 3% | | | | |
| | | | | | | |
| Max Allowed | | <u>GBFL Max Rate</u> | <u>GBFL Max Dollars</u> | <u>Revenue Growth %</u> | | |
| GBFL for FY2025 | | \$3.39806 | \$3,731,897 | 3.28% | | |
| (using FY24 valuations) | | | | | | |
| | | | | | | |
| | | | | | | |
| | | RURAL BASIC FUND LEVY CALCULATION | | | | |
| | | <u>RBFL Max Rate</u> | <u>RBFL Max Dollars</u> | <u>Non-TIF Taxable w/ G&E</u> | <u>Taxable Growth %</u> | |
| FY2024 Budget Data | | \$2.60000 | \$1,915,248 | 736,633,952 | 6.10% | \$781,599,182 |
| (using FY23) | | | | | | |
| | | <u>Limitation Percentage</u> | | | | |
| | | 3% | | | | |
| | | | | | | |
| Max Allowed | | <u>RBFL Max Rate</u> | <u>RBFL Max Dollars</u> | <u>Revenue Growth %</u> | | |
| RBFL for FY2025* | | \$2.52427 | \$1,972,969 | 3.01% | | |
| (using FY24 valuations) | | | | | | |

Supplemental Property Tax Levies

- Limited in purpose, not amount
 - 331.424 (1) for general county services
 - Examples include elections, FICA, IPERS, health insurance, etc.
 - 331.424 (2) for rural county services
- General or Rural Basic levy must be at county's limit before using the applicable supplemental levy



Debt Service Levy

- Debt Service Levy to pay
 - Certain judgments
 - Interest and Principal on General Obligation debt
 - Certain payments under a lease or lease purchase agreement
 - Lease cost of a joint city/county building



Cemetery Levy

- Levy limit of \$0.0675 per \$1,000 of taxable valuation to repair and maintain cemeteries under the jurisdiction of the Board of Supervisors (includes Pioneer Cemeteries)
- Levied and accounted for within General Fund
- Around 20 counties use this levy

Emergency Services Levy

- If county provides fire protection to a township under 331.385, the county shall establish an emergency services fund and may certify taxes in the township not to exceed levy limits in 359.43
 - Currently only applicable in Polk County



Unified Law Enforcement Levy

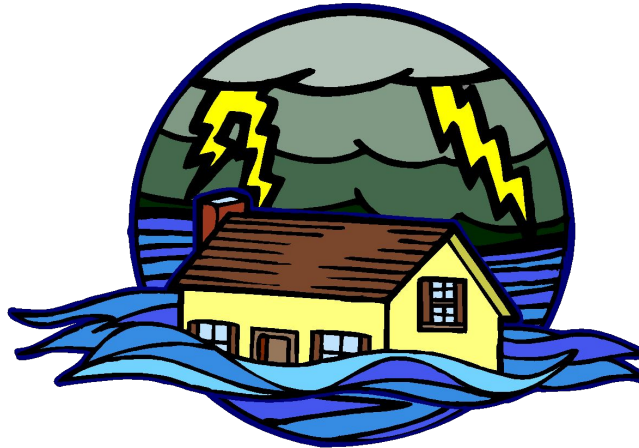
Unified law enforcement levy under *Code of Iowa* Chapter 28E.

- 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).



Flood and Erosion Control Levy

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



Emergency Medical Services Levy

- Emergency medical services levy for up to 10 or 15 years as approved at an election.
 - Specific process is required-see 422D



DOM Web site:

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

County Tax Rates:



| CO | NAME | GEN BASIC | PION CEM | GEN SUPP | CO MHDS SERVICES | DEBT SERVICE | COUNTY WIDE | RURAL BASIC | RURAL SUPP | UNIFIED LAW | TOTAL RURAL ONLY | TOTAL TAX | PROPERTY TAX ONLY |
|----|-------------|--------------|-------------|-------------|---------------------|-----------------|----------------|----------------|---------------|----------------|---------------------|--------------|----------------------|
| 1 | ADAIR | 3.50000 | 0.00000 | 1.64000 | 0.44040 | 1.00000 | 6.58040 | 3.95000 | 0.00000 | 0.00000 | 3.95000 | 5,674,746 | 5,289,345 |
| 2 | ADAMS | 3.50000 | 0.00000 | 3.20000 | 0.39992 | 0.80894 | 7.90886 | 3.40000 | 0.00000 | 0.00000 | 3.40000 | 4,142,431 | 3,985,200 |
| 3 | ALLAMAKEE | 3.95000 | 0.00000 | 1.93160 | 0.54877 | 0.34989 | 6.78026 | 3.81482 | 0.00000 | 0.00000 | 3.81482 | 8,472,274 | 7,917,856 |
| 4 | APPANOOSE | 4.80000 | 0.00000 | 3.10000 | 1.28935 | 0.00000 | 9.18935 | 3.50000 | 0.00000 | 0.00000 | 3.50000 | 4,886,309 | 4,670,174 |
| 5 | AUDUBON | 3.50000 | 0.00000 | 2.78443 | 0.00000 | 0.00000 | 6.28443 | 3.95000 | 0.74984 | 0.00000 | 4.69984 | 4,518,454 | 4,400,983 |
| 6 | BENTON | 3.50000 | 0.00000 | 1.47141 | 0.00000 | 0.00000 | 4.97141 | 2.97858 | 0.00000 | 0.00000 | 2.97858 | 10,363,639 | 10,143,472 |
| 7 | BLACK HAWK | 3.50000 | 0.00000 | 1.40438 | 0.82480 | 0.57445 | 6.30363 | 3.57494 | 0.00000 | 0.00000 | 3.57494 | 39,092,168 | 37,878,845 |
| 8 | BOONE | 3.36670 | 0.00000 | 0.00000 | 0.39187 | 0.17065 | 3.92922 | 2.46997 | 0.00000 | 0.00000 | 2.46997 | 8,240,900 | 8,069,868 |
| 9 | BREMER | 3.50000 | 0.00000 | 0.80000 | 0.00151 | 0.00000 | 4.30151 | 3.95000 | 0.00000 | 0.00000 | 3.95000 | 8,271,614 | 8,118,327 |
| 10 | BUCHANAN | 3.50000 | 0.00446 | 2.06670 | 0.00000 | 0.36227 | 5.93343 | 3.23180 | 0.00000 | 0.00000 | 3.23180 | 8,970,240 | 8,741,958 |
| 11 | BUENA VISTA | 3.50000 | 0.00000 | 2.03417 | 0.30221 | 0.69819 | 6.53457 | 3.35965 | 0.00000 | 0.00000 | 3.35965 | 10,375,928 | 10,032,577 |
| 12 | BUTLER | 3.50000 | 0.00000 | 0.99547 | 0.56835 | 0.27765 | 5.34147 | 3.75000 | 0.00000 | 0.00000 | 3.75000 | 7,267,653 | 6,754,361 |
| 13 | CALHOUN | 3.50000 | 0.00000 | 2.80000 | 0.24819 | 0.00000 | 6.54819 | 3.95000 | 0.00000 | 0.00000 | 3.95000 | 7,704,507 | 7,550,343 |
| 14 | CARROLL | 3.47110 | 0.00000 | 0.00000 | 0.33991 | 0.40838 | 4.21939 | 3.50874 | 0.00000 | 0.00000 | 3.50874 | 8,642,651 | 8,498,527 |

Business Property Tax Replacement

Business Property Tax is no longer a credit but a reduction of value with a replacement. Budget like Commercial and Industrial Replacement under the 22xx revenue sources.

FY24 was the first year of replacement revenue (Two Tier Replacement) instead of the Business Property Tax credit revenue from the State.

You may want to review what was received for the first half FY24 payment to estimate your FY25 replacement revenue.

Commercial & Industrial Phase Out

DOM has estimated future C&I replacements throughout the phase out.

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

Homestead and Military Exemptions

Homestead Exemption

HF 718 retains the existing homestead credit and adds a homestead exemption for individuals 65 and over. For FY25, those individuals receive a property valuation exemption of 3,250. This increases to 6,500 for FY26 and beyond. There is no state replacement revenue for this exemption.

Military Exemption

HF 718 also increased the military property valuation exemption from 1,852 to 4,000 for FY25 and after. The military exemption will not be funded by the state in any amount for FYs beginning FY25 and forward

Walk Through the Budget Process Timelines

Example County Budget Process Calendar

The calendar is a general example of how to schedule your budget process. Please note the following:

- Check with your local papers and document the official publication day of your newspaper(s) and when they need your notice so you can meet these tight deadlines. Always ask the newspaper for a proof for your review prior to the due date. Check the newspaper on the day of publication to make sure the notice was actually published.
- The timeline contains both recommended and statutory completion dates. Recommended dates build in a time cushion in case of county mistakes or newspaper publication deficiencies. Statutory deadlines when applicable are included for when the item is required to be completed.
- Remember, notice must be not less than 10, not more than 20 days before the hearing date in all official newspapers.
- You can publish your first notice ahead of sending out the required mailing BUT the hearing itself should not take place prior to the window in which residents receive the mailing.

Budget forms released by Dept. of Management

Early December

Taxable Valuation entered into DOM valuation and budget system
by County Auditors

January 1

Departmental Estimates Submitted

By January 15

Departmental Estimates Compiled for the Board of Supervisors

By January 20

Create a proposed tax rate levy and set a public hearing date for the
proposed property tax levy; enter these items into DOM software so

Not later than March 5
Statutorily required by

HF 718 Property Tax Levy Hearing

Requires **cities, counties and schools to set a date for a hearing on their tax asking. Notice of the hearing AND a mailing to be sent by the county auditor by March 20 will be provided to taxpayers.**

These will include the following information.

- Total Current Year Tax Rate and Dollars (DOM Provides)
- Proposed Budget Year Tax Rate and Dollars (local gov provides via hearing notice)
- If there is an increase, an explanation of the reasons for the increase, detailing specific purposes or programs(local gov provides via hearing notice)

HF 718 Property Tax Levy Hearing

These will include the following information.

- An example of the tax impact on a residential and commercial property (DOM Provides)
- Percentage of current year property tax rate in relation to other levy authorities (DOM Provides)
- Time, Date and Place of hearing on this proposal (local gov provides via hearing notice). CANNOT OCCUR DURING ANOTHER MEETING

Requires notice be published of this public hearing in the same manner as the regular budget notice. Requires it be placed on local government's web page and social media

Budget Public Hearing Notice

- At that point, the county proceeds with the budget process as always (set a date for public hearing, with a notice published/posted not less than 10 no more than 20 days from the hearing date.)
- Requires the regular public hearing notice for the budget to include a statement regarding the process to protest a county budget-DOM has included this in the forms.
- Notice of public hearing published in all county newspapers selected under *Code of Iowa* Chapter 349.
- Must be published not less than 10 nor more than 20 days before the hearing.
- Budgeted expenditures and levies may be reduced as a result of the public hearing, but may not be increased.

Budget Public Hearing

- Your opportunity to communicate to your public the overview of the proposed budget
- Budget Summary
 - Explains any change in the countywide levy rate
 - Impact to property owner taxes
 - Any changes which result in increased cost to the county for services
 - Any changes in Treasurer's interest earnings
 - Overall wage and benefit changes or limits
- Graphs and Charts will be helpful in explaining comparisons to prior years

Budget Adoption and Deadline

After the public hearing, the Board adopts the budget by resolution and the county auditor files the budget.

Budget submission deadline for counties is **April 30**

| APRIL 2024 | | | | | | |
|------------|----|----|----|----|----|----|
| Su | Mo | Tu | We | Th | Fr | Sa |
| 31 | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 1 | 2 | 3 | 4 |

Late Budgets

- Taxes levied by a county whose budget is certified after April 30 shall be limited to the prior year's budget amount.
- The penalty may be waived by the director of the DOM if the county demonstrates to the satisfaction of the director that the deadline was missed because of *circumstances beyond the control of the county.*

Budget Protests

- Budget Protest deadline is May 10 to accommodate later budget deadline.
- Budget hearing notice must include information on protesting the budget (DOM added language to the hearing notice.)

Budget Protests

- Protesting a local government budget is covered under *Code of Iowa* Section 24.27. Persons affected by the proposed budget, expenditure or tax levy, or by any item thereof, may appeal the budget by filing a petition and appeal with the county auditor of the county in which the local government is located.
- Protests to county budgets require at least 100 signatures
- County Auditor forwards protest document to State Appeal Board

Appropriations

The board must appropriate, by resolution, the amounts deemed necessary for each of the different county officers and departments during the ensuing fiscal year.

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).

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.

Changing Departmental Appropriations

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)).

Budget Amendment

A budget amendment is required for any increase in the totals for any one of the 10 major classes of expenditures listed on the adopted budget summary. The amendment must be effective before the expenditure amounts are exceeded.

Budget amendments require the same notice and hearing procedures as required for the adoption of the original budget.

Budget amendments are 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 by June 30, is void.

Budget Amendment Online Form

- The amendment form is found by logging into this same online system you use to adopt your budget and selecting “Amend” on your current year budget.
- A webinar on the amendment process is viewable
- You can also access instructions within the online amendment form itself.

ONLINE BUDGET SYSTEM


Budget System for FY25

- Log in access should transfer from last year-let me know if someone needs access that does not have it.
- 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 side to side and up and down.
- Ending fund balances are produced by subtracting the sum of all expenditures from the sum of beginning balances and revenues.

Go to the DOM web site here:

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

 [Local Budget, Valuation & AFR System](#)

 **Access System**

Home

| County | Status |
|--------|--------|
|--------|--------|

No records found

| County | Status |
|-----------------------|----------------------|
| 01 - ADAIR COUNTY | Valuations Not Filed |
| 02 - ADAMS COUNTY | Valuations Not Filed |
| 03 - ALLAMAKEE COUNTY | Valuations Not Filed |
| 04 - APPANOOSE COUNTY | Valuations Not Filed |

To begin your budget:

Login using your Enterprise A&A an Account ID and password.

DOM Local Government Valuation and Finance

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

Account ID:

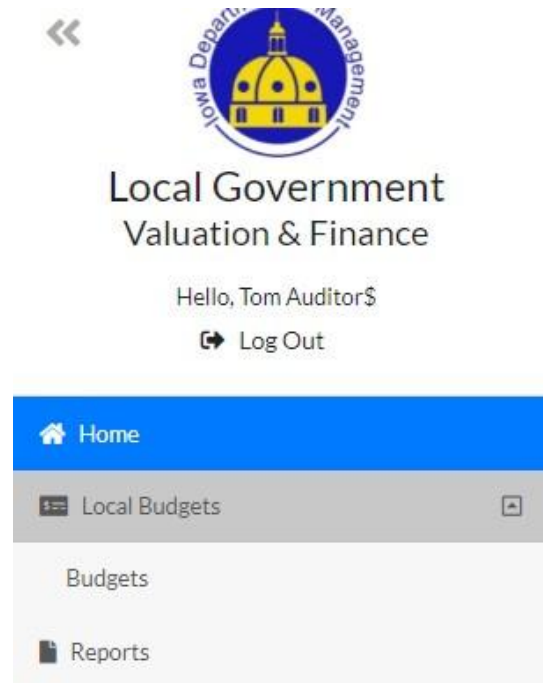
Password:

[Sign In](#)

[Account Details](#)

[Help](#)

[What is A&A?](#)
[Report Issue to State Service Desk](#)



Home

Budget Screen

The new FY25 budget as well as the current year budget and other recent budgets created in the system will be displayed.

For FY25 click the “Edit” icon to enter a budget to view, enter data and print.

You can view and amend your current year budget also from this screen.

Budget Tabs or Pages



The pages of the budget are tabs across the top of the screen. The regular budget hearing notice is the “Budget Adoption Notice” tab. The property tax levy notice required is the “Proposed Tax Notice” tab. The budget summary is the “Budget Summary” tab. The Adopted of Budget and Certificate of Taxes tab is the “Property Tax” tab. Revenues detail is found in the “Revenues Detail” tab. Service Area Expenditures are found as “Service Area 1-0“. The Long Term Debt Schedule is found in the tab by that name.

You WOULD ONLY use exceed the Exceed General and/or Exceed Rural tabs if you held an election to exceed these in FY25. If not, you can ignore those tabs.

Proposed Tax Notice

Per statutory requirements, your first task will be to complete the Proposed Tax Notice sheet.

You will note that some data has been populated for you utilizing previously filed current year data.

Other data will pull from what you complete on the Property Tax tab, as that is where you will input your tax asking information.

Proposed Tax Notice

| Iowa Department of Management | Current Year Certified Property Tax FY 2023/2024 | Budget Year Effective Tax FY 2024/2025 | Budget Year Proposed Tax FY 2024/2025 |
|---|---|--|---|
| Taxable Valuations-General Services | 29,434,592,208 | 29,581,896,190 | 29,581,896,190 |
| Requested Tax Dollars-Countywide Rates | 103,021,073 | 103,021,073 | 103,999,888 |
| Tax Rate-Countywide | 3.50000 | 3.48257 | 3.51566 |
| | | | |
| Taxable Valuations-Rural Services | 2,622,334,962 | 2,551,860,919 | 2,551,860,919 |
| Requested Tax Dollars-Additional Rural Levies | 10,358,223 | 10,358,223 | 10,000,255 |
| Tax Rate-Rural Additional | 3.95000 | 4.05909 | 3.91881 |
| | | | |
| Tax Rate Comparison-Current VS. Proposed | | | |
| Commercial or residential property with a Taxable Valuation of \$100,000 | Current Year Certified Property Tax FY 2023/2024 | Budget Year Proposed Tax FY 2024/2025 | Percent Difference |
| Urban Taxpayer | 191.27535 | 192.13117 | 0.00447 |

Proposed Tax Notice

Upon completion of the Proposed Tax Notice form, you will select the button “Tax Notice Propose” at the top left.

Proposed Tax Notice

This will generate a hearing notice for you to publish in the paper/post on applicable online sites. You will need to enter the hearing date, time and place, these populate on the printed notice.

IN ADDITION, this provides the information needed by the county auditor to do the required mailing.

Proposed Tax Notice

You can enter data into the supplementary pages of the budget forms at any time during the process but you **MUST** complete the Proposed Tax Notice process prior to proposing the entire budget for publishing.

Proposed Tax Notice

You cannot “Propose/Publish” the regular budget notice until the Proposed Tax Notice has been proposed. The “Propose/Publish” button will be greyed out until the Proposed Tax Notice process has been completed. Once you have “proposed” the Proposed Tax Notice, you will see the “Propose/Publish” (for the regular hearing notice) will be blue and available.

Valuations Populated

Once the 2023 valuations are filed in your county, the FY25 valuations figures need to complete the budget will be populated.

Until valuations are filed or if the county auditor “Unfiles” valuations, you will see the following notice on the top of your budget forms.

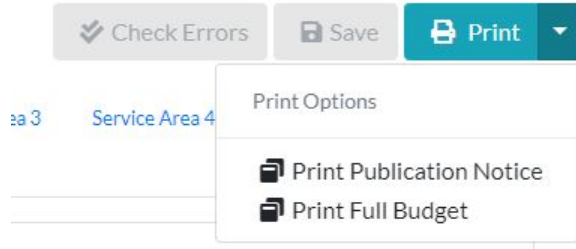
Notice: Your data may change, valuations are in an unfiled status. Contact your County Auditor with any questions

Budget Actions



Once in the budget you can “Check Errors”, “Save” and “Print” at any time.

Printing and Saving Budget



You can print the full budget at any time and now can print only the Current Tab. Upon proposing your budget for publication, you can also print only the Publication Notice.

If in Google Chrome, you can select your local printer or “Save to PDF” as your destination. Thereby printing a hardcopy or choosing to save a PDF version to your machine.



The image shows a document header with the text "MINISTERIO DE EDUCACIÓN" and "SECRETARÍA DE EDUCACIÓN". Below the header is a table with multiple columns and rows, containing various data points.

| ITEM | DESCRIPCIÓN | CANTIDAD | UNIDAD | VALOR UNITARIO | VALOR TOTAL |
|------|-------------|----------|--------|----------------|-------------|
| 1 | ... | ... | ... | ... | ... |
| 2 | ... | ... | ... | ... | ... |
| 3 | ... | ... | ... | ... | ... |
| 4 | ... | ... | ... | ... | ... |
| 5 | ... | ... | ... | ... | ... |
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| 9 | ... | ... | ... | ... | ... |
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| 100 | ... | ... | ... | ... | ... |



Check Errors

You cannot publish your budget

×

0 warning(s) and 10 error(s) were found in your budget.

Actual Year Ending Fund Balance does not equal Re-estimated Beg Fund Balance.

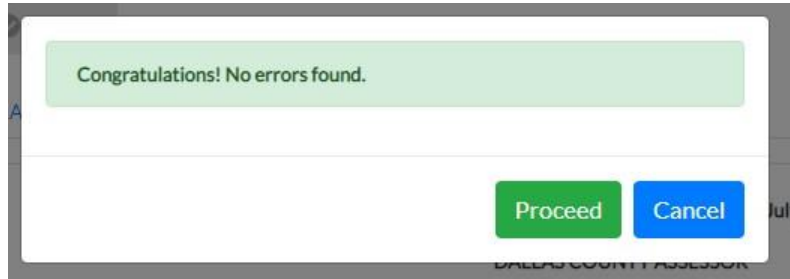
Credits to Taxpayers to Taxpayers fields on Revenues Detail are blank or negative.

Utility Replacement Excise Tax to Taxpayers fields on Revenues Detail are blank or negative.

Number of Official County Newspapers not listed


Attorney Salary Missing on ADOPTION OF BUDGET & CERTIFICATE Tab

Check Errors



When error free, you can
Propose/Publish your budget to
obtain the budget hearing notice to
publish.

Propose/Publish Regular Budget Notice

 **Propose/Publish**

You will get a screen to enter the date, time and place for the hearing notice for the regular budget hearing.

Propose/Publish Budget

Public Hearing Date(*)

11/23/2020

Meeting Time (*)

09

:

00

AM

Meeting Location (*)

Board Room
Iowa State Extension Office
123 Main St
Town, IA 50000 OR
<https://uni.zoom.us/j/98297220132?tk=al2C9y->

Contact Person (*)

Jane Doe

Contact Phone (*)

555

555

1212

Ext.

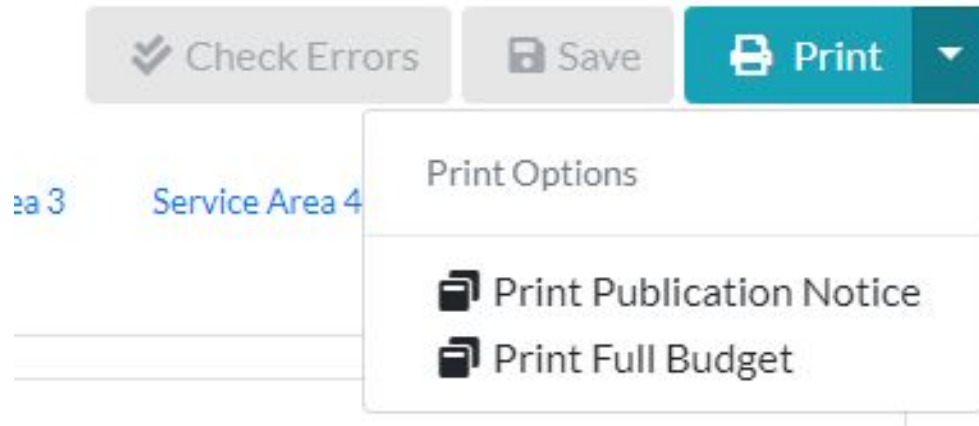
Cancel

Propose

Propose/Publish Regular Budget Notice

The system will generate a notice you can print or save to your system.

You can also access the public hearing notice at any time after proposing by going to Print at the top right.



Adopt the Budget

Following the public hearing, the Board may make any allowable revisions (decreasing tax asking or expenditures) to the budget by Return to Draft (which just opens the budget for edits) and making changes. The budget is again “Propose/Publish” (although not published in the newspaper again-leave the original publication date the same unless republishing for some reason) and now ready to “Adopt”.



Adopt the Budget

If no revisions are needed, you just click “Adopt” to proceed with the budget as currently presented. Enter your Adoption date and resolution number and click “Adopt”.

Adopt Your Budget

×

Adoption Date *

12/16/2019

📅

Resolution *

123123

Adopt

Budget Documents Filed with Auditor

- File the following documents with the county auditor:
- Proof of Publication for Proposed Tax Notice
- Proof of Publication for Regular Budget Notice
- Signed Adopted budget and supplementary pages (also recommend filing the budget resolution)

Contact:

Iowa Department of Management

State Capitol

Des Moines, IA 50319

Carrie Johnson

carrie.johnson@iowa.gov

515-281-5598