

County Budgeting 2025 New County Officer's School

Agenda

- Budget Timelines and Everyone's Role
- Funds and Expenditure Classes
- Property Tax Levies and Rates

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various County services.

Budget Process and General Timelines

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 may meet to recommend salary changes for elected officials. SF2442 provides the Supervisors the ability to retain or dissolve the compensation Board by simple majority.
- ❑ County Auditor 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).

Timelines

- ❑ The notice of proposed tax asking (HF718) 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 hearing 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 tax asking.
- ❑ The Board adopts the tax asking by resolution.
- ❑ 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.

Timelines

- ❑ 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
- ❑ Prior to July 1, 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, and 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 the following:

- ❑ The proposed expenditures of the office or department for the next fiscal year.
- ❑ 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 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.
- ❑ Approves or amends elected official salaries recommended by compensation Board, if Supervisors elected to retain compensation Board per SF2442.
- ❑ Approves property tax asking and full budget by resolution.
- ❑ Appropriates by resolution.

Walk Through the Budget Process Timelines

Example County Budget Process Calendar

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The calendar is a general example of how to schedule your budget process.

- ❑ 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 errors. Statutory deadlines when applicable are included for when the item is required to be completed.
- ❑ Remember, notice must be not less than 10, nor more than 20 days before the hearing date in all official papers.
- ❑ You can publish your first notice ahead of sending out the required mailing **BUT the hearing itself cannot take place prior to March 20.**

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 they can be transferred to County Auditor's Office for required mailing	March 5 by 4:00pm (hearing cannot be earlier than March 20)
Mailing of proposed tax hearing statements is completed by the County Auditor	Not later than March 15
Publish / post notice of public hearing not less than 10, not more than 20 days prior to the date of the proposed tax public hearing	Not later than March 25
Hold public hearing on proposed tax levy and receive comments	April 1 – April 10
Set a public hearing date for the full budget adoption hearing	April 1 – April 10 (must be in separate meeting from the proposed levy hearing)
Publish notice of public hearing for the full budget adoption	April 2 – April 11
Hold public hearing on budget adoption and adopt the budget	April 12 – April 29
Submit budget in online system and to County Auditor along with both proofs of publication	Not later than close of business on April 30

FY26 CALENDAR OF EVENTS

September 25, <u>2024</u>	Organizational Change forms due into Human Resources Department and Administration
October 22, <u>2024</u>	Work Session with Board of Supervisors and County Administrator/Budget Manager on FY26 Budget and FY 25 Amendment
October 29, 2024 – 10:00 A.M.	FY26 Budget Orientation Session for County Departments and Authorized Agencies – Davenport Public Library – Downtown Campus
<i>November 26, <u>2024</u></i>	<i>FY26 Budget Submissions Due FY25 Budget Amendment Submissions Due FY26 County Departments BFO Submissions Due Capital Improvement Forms Due</i>
<i>NO BUDGET CHANGES WILL BE ACCEPTED AFTER NOVEMBER 26!</i>	
December 2 – Dec 16, <u>2024</u>	Compensation & Benefit review
Dec 16, 2024 – Jan 9, <u>2025</u>	Prepare Financial (A&B) Sheets
January 10 – 17, 2025	Department Heads Review Reports
January 16, <u>2025</u>	Departmental Capital Review
January 17 - 23, 2025	Budget Analyst Review A&B sheets

January 29, 2025	Publish the FY25 Budget Amendment in the Quad City Times and North Scott Press and on County Website (send info to paper on Friday, January 24)
January 24 – January 31, 2025	Prepare Budget Review Book for Board
January 31, 2025	Budget Estimate (based on budget requests) compiled from departments and submitted to Board and DOM Website
February 13, 2025	Public Hearing on FY 2025 Budget Amendment Adopt FY 2024 Budget Amendment
February 18, 2025	Presentation of County Administrator's Recommendation on FY26 Budget – Special Committee of the Whole
February 25, 2025	Board of Supervisors Budget Review – Special Committee of the Whole – Operating Budget
March 4, 2025	Board of Supervisors Budget Review – Special Committee of the Whole – Capital Budget
March 5, 2025	Must file a report annually by March 5 with Iowa DOM containing the information specified to be included in mailings

March 12, 2025	Public Notices in Newspapers
March 15, 2025	County Auditor, using information compiled and calculated by DOM, must send to each property owner or taxpayer within the county by regular mail an individual statement with specified information broken out by political subdivision comprising the taxpayer's taxing district.
March 25, 2025	Board of Supervisors Budget Review – Committee of the Whole – Wrap up
March 27, 2025 5:00 p.m.	Public Hearing on proposed property tax. No other business allowed at meeting. (May not be held before March 20)
March 27, 2025 5:01 p.m.	Set public hearing on 2026 budget adoption for April 24, 2025.
March 27, 2025 5:01 p.m	Public hearing on Secondary Roads Budget and Capital Plan (Publish March 12, 2024) Adopt secondary roads budget for 2026, including estimated revenues to be raised by property taxation for secondary road purposes, estimated revenues from state road use tax fund, estimated other revenues, and total proposed expenditures during next fiscal year (303.92) and secondary road construction program for next fiscal year (309.22)
April 9, 2025	Public notices in newspapers
April 24, 2025 at 5:00 p.m.	Public Hearing on Budget Estimate 5:00 p.m. Adoption of FY26 Budget Plan via resolution and certify taxes.
April 30, 2025	File Budget Forms with State Office of Management and county auditor.

HF718 PROPERTY TAX LEVY HEARING

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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 15 will be provided to taxpayers.

- Current year certified property tax
- Budget year effective tax (what would happen to the tax rate should the local government budget the same amount of property tax dollars next year as they did for the current year.)
- Budget year proposed tax
- Tax rate comparisons (residential and commercial)
- Time, date and place of hearing on this proposal

CANNOT OCCUR DURING ANOTHER MEETING

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

COUNTY NAME: RINGGOLD COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025	COUNTY NUMBER: 80
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 3/25/2024 Meeting Time: 09:00 AM Meeting Location: Ringgold County Courthouse Supervisors Office

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
www.ringgoldcounty.iowa.gov

County Telephone Number
(641) 464-3239

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	410,857,276	420,338,655	420,338,655
Requested Tax Dollars-Countywide Rates	2,988,900	2,988,900	3,057,527
Tax Rate-Countywide	7.27479	7.11070	7.27396
Taxable Valuations-Rural Services	343,963,774	352,143,912	352,143,912
Requested Tax Dollars-Additional Rural Levies	937,762	937,762	1,136,136
Tax Rate-Rural Additional	2.72634	2.66301	3.22634
Rural Total	10.00113	9.77371	10.50030
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	398	337	-15.33
Rural Taxpayer	547	487	-10.97
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	398	337	-15.33
Rural Taxpayer	547	487	-10.97

Reasons for tax increase if proposed exceeds the current:

The proposed levy rate for the general funds remains the same as in FY24. The rural basic levy was increased \$.50 to account for two Sheriff's Deputies, moving them from the general basic fund as a result of HF718.

2025 form will inform tax impacts on 10% change for residential and commercial property; \$100,000 vs \$110,000 and \$300,000 vs \$330,000

HF718 PROPERTY TAX LEVY MAILING

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The mailing 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)
- ❑ 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)

School, County and City Budget Year Statement to Owners and Taxpayers - As Required by Iowa Code 24.2A

Taxing District: 06700 - CENTRAL QTY/CENTRAL CITY SCH



RINGGOLD COUNTY AUDITOR
109 W MADISON ST
MOUNT AYR, IA 50854-1642

FULLER DAVID W
10 W MAPLE ST
CENTRAL CITY IA 52214

This statement informs you of the upcoming School, County and City public hearings where proposed property taxation for next fiscal year will be presented. Oral or written testimony from any resident or taxpayer will be received by each respective governing body. The referenced 'Effective Tax Rate' would be a rate produced by holding current taxation constant while using next fiscal year's taxable values. See reverse side for distribution examples and notes.

Ankeny5 School Public Hearing on Proposed Property Taxation for Fiscal Year July 1, 2024 - June 30, 2025

Date: 11/14/2023 **Time:** 8:00 PM **Location:** 124 Main Street
Telephone: 515-442-2313 **Website:** jkhjkh.com

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
All School Funds	81,843,605	17.05075	16.44415	84,639,035	16.99601

Reasons Proposed Property Tax exceeds the Current Property Tax:
Management Levy Increase

Polk County Public Hearing on Proposed Property Taxation for Fiscal Year July 1, 2024 - June 30, 2025

Date: 11/20/2023 **Time:** 9:00 AM **Location:** 124 Court Avenue Board Room Des Moines, IA 50309
Telephone: 555-515-2121 **Website:** www.clinton.iowa.gov

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
Countywide	192,895,352	6.77099	6.63989	196,796,670	6.77099
Rural Additional	11,476,702	4.55159	4.49517	11,623,901	4.55159

Reasons Proposed Property Tax exceeds the Current Property Tax:
We need more money.

Ankeny City Public Hearing on Proposed Property Taxation for Fiscal Year July 1, 2024 - June 30, 2025

Date: 04/01/2024 **Time:** 7:00 PM **Location:** Ankeny City Council Chambers Kirkendall Public Library 1250 SW District Drive
Telephone: 515-281-3705 x3322 **Website:** https://www.ankenyiowa.gov/

	Current Property Tax	Current Tax Rate	Effective Tax Rate	Proposed Prop Tax	Proposed Tax Rate
General Non-Ag	45,066,675	9.90000	9.46316	47,150,268	9.90000
Ag Only	13,000	3.00375	2.69603	14,484	16.99601

Reasons Proposed Property Tax exceeds the Current Property Tax:
Increase in costs for Police and Fire Retirement; Increase in payroll and benefits costs; Increase in commodities, insurance premium and energy prices.

The table below shows how current taxes levied within this taxing district are distributed by taxing authority in total. TIF property tax included where applicable.

Taxing Authority	Non-TIF Property Tax	TIF Tax	Total Property Tax	Authority % of Tax
Ankeny5 School	49,591,766	0	49,591,766	0.00%
Polk County	19,693,254	0	19,693,254	0.00%
Ankeny City	28,793,902	0	28,793,902	0.00%
All Others	12,123,890	0	12,123,890	0.00%

The examples below show how taxes on a property with a value of 100,000 would be distributed in both the Current and Proposed Budget years:

Residential Property:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Change
Ankeny5 School	\$1,705.08	\$1,669.60	-0.32%
Polk County	\$677.10	\$677.10	0.00%
Ankeny City	\$0.00	\$0.00	0.00%

Commercial Property – Note the first 150,000 of Commercial property has the same taxation basis as Residential:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Change
Ankeny5 School	\$1,705.08	\$1,669.60	-0.32%
Polk County	\$677.10	\$677.10	0.00%
Ankeny City	\$0.00	\$0.00	0.00%

1. Final tax rates will change due to final adopted amounts, legislative changes, and other levy authorities not included on this mailing.
2. The proposed property tax levies on the front of this notice do not include any Self-Supported Municipal Improvement District (SSMID) tax within cities.
3. The examples of change in estimated taxes to be paid shown above are calculated using the full city rate, even for city ag land tax districts.
4. Rural taxing districts do not show any city rate information.
5. FOR POLK COUNTY ONLY – the proposed tax levy on the front of this notice does not include fire/EMS levies included in the County budget for certain townships.

Budget Public Hearing Notice

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- ❑ 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 without another publication and another hearing as required by law.

Budget Public Hearing

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- ❑ 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 are 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 cities and counties is **April 30.**

APRIL 2025						
SUN	MON	TUE	WED	THU	FRI	SAT
30	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

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.

County Auditor's Role

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County Auditor certifies all local budgets, including the county budget

Certify this Budget ×

I certify that this budget is in compliance with the following statements:

- The prescribed Notice of Public Hearing Budget Estimate was lawfully published and filed proof was evidenced.
- Budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published or posted amounts, and do not exceed statutory maximums.
- Adopted expenditure amounts shown do not exceed published expenditures amounts.
- The correct hospital type is checked.
- Received a signed original of adoption of budget and certification of taxes.

Budget Protests

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- ❑ 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.)
- ❑ 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

Department of Management's Role

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	

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. (*Code of Iowa Section 331.434(6)*)
- ❑ Without an appropriation, expenditures are not authorized.
- ❑ 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*).
- ❑ Ensure your total appropriated expenses match your approved budgeted expenses.

DEPARTMENT, FUND AND APPROPRIATED AMOUNT OF EXPENDITURES FOR FY24-25

DEPARTMENT	GENERAL	GENERAL		RURAL	2ND				CAPITAL	
	BASIC	SUP	MH-DD	BASIC	ROADS	RCSS	OTHER	JAIL	PROJECTS	TOTAL
1 SUPERVISORS	\$154,725	\$52,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$207,194.00
2 AUDITOR	\$65,430	\$127,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$193,080.00
3 TREASURER	\$159,410	\$59,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$219,096.00
4 ATTORNEY	\$113,485	\$40,985	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0	\$157,470.00
5 SHERIFF	\$864,070	\$295,900	\$0	\$150,000	\$0	\$0	\$25,000	\$0	\$0	\$1,334,970.00
6 CLERK OF COURT	\$0	\$4,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,750.00
7 RECORDER	\$107,850	\$40,573	\$0	\$0	\$0	\$0	\$200	\$0	\$0	\$148,623.00
10 JAIL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$582,076	\$0	\$582,076.00
14 ENVIRONMENTAL HEALTH	\$22,140	\$2,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,704.00
20 SECONDARY ROADS	\$0	\$0	\$0	\$0	\$4,551,399	\$0	\$0	\$0	\$900,000	\$5,451,399.00
21 VETERANS AFFAIRS	\$55,073	\$4,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,769.00
22 CONSERVATION	\$286,040	\$26,263	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$332,303.00
23 PUBLIC HEALTH	\$327,605	\$119,229	\$0	\$0	\$0	\$0	\$22,560	\$0	\$0	\$469,394.00
24 WEED COMMISSIONER	\$0	\$0	\$0	\$5,527	\$0	\$0	\$0	\$0	\$0	\$5,527.00
25 SOCIAL SERVICES	\$9,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,300.00
26 GENERAL ASSISTANCE	\$13,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,625.00
28 MEDICAL EXAMINER	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000.00
33 LIBRARIES	\$0	\$0	\$0	\$24,130	\$0	\$0	\$0	\$0	\$0	\$24,130.00
34 HISTORICAL SOCIETY	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000.00
38 RCSS	\$0	\$0	\$0	\$0	\$0	\$428,342	\$0	\$0	\$0	\$428,342.00
40 PIONEER CEMETERY	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,000.00
50 INSURANCE	\$0	\$371,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$371,000.00
51 GENERAL SERVICES	\$116,085	\$18,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134,394.00
52 DATA PROCESSING	\$319,900	\$26,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$346,027.00
53 FAIR	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000.00
60 MENTAL HEALTH	\$0	\$0	\$20,363	\$0	\$0	\$0	\$0	\$0	\$0	\$20,363.00
61 JUVENILE SERVICES	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,000.00
70 SOLID WASTE	\$0	\$0	\$0	\$24,000	\$0	\$0	\$0	\$0	\$0	\$24,000.00
99 NON DEPARTMENTAL	\$113,428	\$49,000	\$0	\$944,130	\$0	\$0	\$20,000	\$0	\$0	\$1,126,558.00
TOTAL	\$2,779,166	\$1,246,201	\$20,363	\$1,147,787	\$4,551,399	\$428,342	\$90,760	\$582,076	\$900,000	\$11,746,094.00

Steve Knapp, Chair
Board of Supervisors

Amanda Waske, Secretary
Auditor

Date

Changing Departmental Appropriations

Code of Iowa Chapter 331.434(6)

- ❑ Increases or decreases in departmental appropriations do not require a budget amendment, as long as none of the 9 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.
- ❑ 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

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Code of Iowa Chapter 331.435

- ❑ 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.
- ❑ Complete the amendment form through the DOM site – same location as regular budget prep and submission.
- ❑ Remember to amend appropriations, too.

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

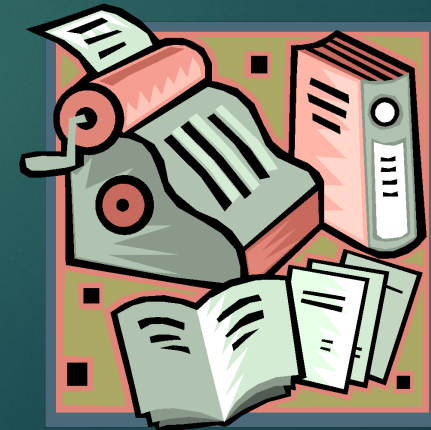
- Governmental (Budgetary)
 - General
 - Special Revenue
 - Capital Projects
 - Debt Service
 - Permanent
 - Governmental Activities
- (for government-wide reporting)



Types of Funds, cont.

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



Governmental Funds

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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

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Capital Project 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

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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.

Other Funds Non-Budgetary

40

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

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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

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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

43

- ❑ Budget summary requires reporting of expenditures by 12 expenditure classes or functions (9 currently in use)
- ❑ The 10 classes are categorized into 7 functions
- ❑ Functions are comprised of programs
- ❑ Programs are composed of activities



Classes of Expenditures

- ❑ Personnel Services
 - ❑ Salaries
 - ❑ Benefits
- ❑ Operations
 - ❑ Physical purchases
 - ❑ Services
- ❑ Capital Outlay
 - ❑ Capital Asset Acquisitions
- ❑ Debt Service
- ❑ Other
 - ❑ Transfers

Tip: Understand how the budget is developed by fund. General Fund will hold most salary and benefits plus other expenditures, while Secondary Roads or Capital Fund will hold purchased services and capital outlay.

Understanding the type of expenditures will help in understanding how flexible changes may be made.

Service Area Detail

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Public Safety & Legal

- ❑ Law Enforcement
- ❑ Legal Services and Courts
- ❑ Emergency Services
- ❑ Court Proceedings Program

Physical Health & Social Services

- ❑ Physical Health Services
- ❑ Services to Poor Programs
- ❑ Services to Military Veterans
- ❑ Children's & Family Services
- ❑ Chemical Dependency Program
(including Opioid Litigation Settlement)

Service Area Detail

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County Environment & Education

- ❑ Conservation & Recreation Services
- ❑ Animal Control
- ❑ Planning & Development
- ❑ Educational Services

Administration

- ❑ Policy & Administration
- ❑ Central Services
- ❑ Risk Management

Service Area Detail

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Roads & Transportation

- ❑ Secondary Roads
- ❑ Roadway Maintenance
- ❑ Mass Transit

Government Services to Residents

- ❑ Elections
- ❑ Motor Vehicles
- ❑ Recording of Public Documents

Service Area Detail

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Long Term Debt

- ❑ General Obligations Bonds
- ❑ Revenue Bonds
- ❑ Loans
- ❑ Lease-Purchase Payments

Capital Projects

- ❑ Buildings or Improvements
- ❑ Roads and Bridges
- ❑ Equipment or Technology Acquisitions

Tax Rates and Levies

How Valuations Tie to Budgets

Valuation/1000 X Rate = Taxes Levied

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

County Property Tax Levy

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Code of Iowa Section 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

52

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

Basic Property Tax Levies

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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

*****Before House File 718 / SF 2442 Property Tax Reforms**

Exceeding Basic Property Tax Levies

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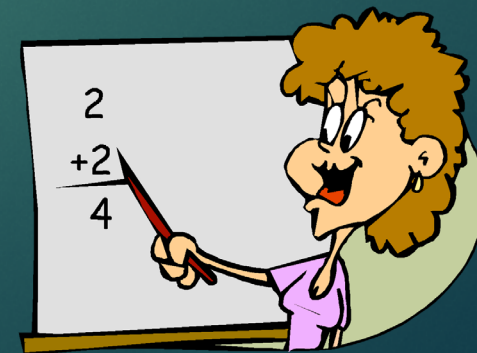
- ❑ Special levy election
- ❑ By including additional information with the notice of public hearing on the county budget.
 - ❑ 331.425 provide process
 - ❑ Suggest consulting county attorney prior to pursuing



Supplemental Property Tax Levies

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- ❑ 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 limit before using the applicable supplemental levy



Debt Service Levy

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- ❑ 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

57

- ❑ 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
- ❑ 21 counties use this levy for FY 2025

Emergency Services Levy

58

- 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



Emergency Medical Services – 422D

59

- ❑ New Levy across the state.
- ❑ 60% +1 to pass levy recommendation to make Emergency Medical Services an essential Service.
- ❑ Levy is for up to 10 years before recertification
- ❑ Could be property or income tax.
- ❑ 12 Counties for FY 2025 – Property Tax Option



Unified Law Enforcement Levy

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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*).

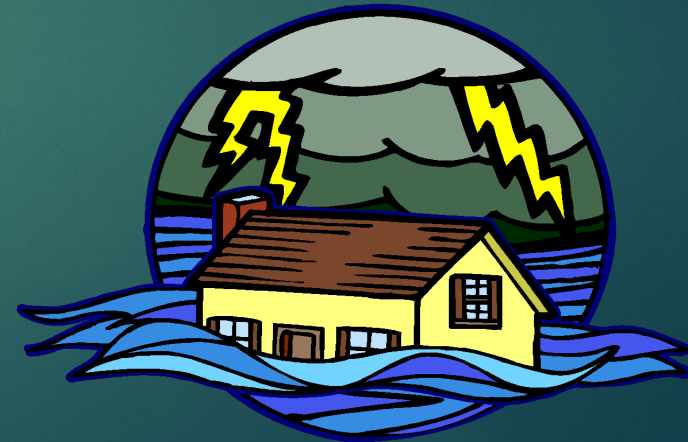
2 Counties for FY 2025 (Ida & Osceola)



Flood and Erosion Control Levy

61

- ❑ 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*).



Budget Options & Tips

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- ❑ Set a calendar for January and February with all needed publication and hearing dates
- ❑ Establish salary and wage changes for department heads and hourly employees taking into consideration any union negotiations.
- ❑ Consider fund balance levels
 - ❑ Look to prior fiscal year ending fund cash balances
 - ❑ Departmental budgets can help to indicate cash flow needs
 - ❑ Request capital improvement plans and capital asset purchasing plans from officials and departments

Budget Options & Tips, cont.

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- Understand the revenue and expenditures streams and the types that are within your control and those that are not –
 - Property Tax dependence vs intergovernmental.
 - Consider difference between raising taxes collected **OR** not raising the tax rate
 - Salary and Benefits vs Capital; One time use of funds

New Revenues to consider:
Treasurer Fee Revenues;
Opioid settlement funding

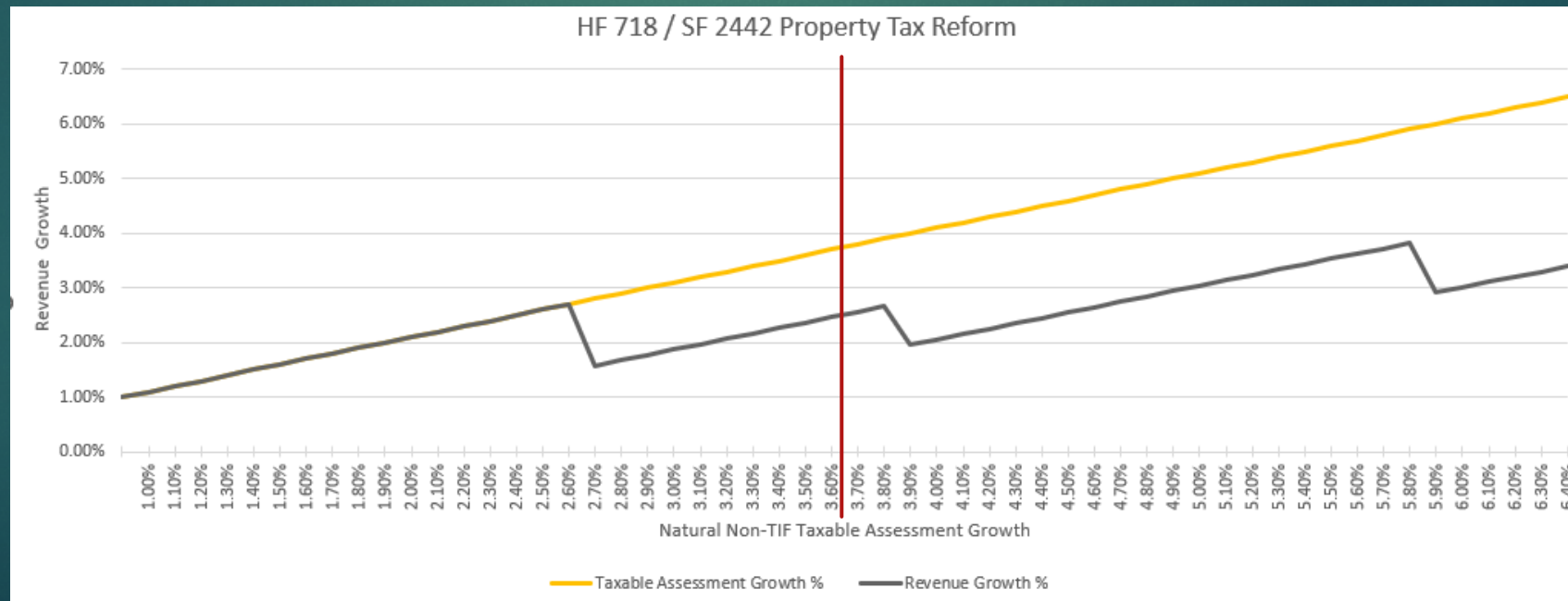
HF 718 / SF2442 Impacts

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- ❑ Legislation is to reduce dollars of revenue growth based on valuation growth after rollbacks. It will reduce the general basic and rural basic tax levies if growth is higher than 2.75%, 4% or 6%.
- ❑ General Basic - 48 Counties below \$3.50; 13 Counties at \$3.50 and 38 Counties above \$3.50
- ❑ Rural Basic – 95 Counties below \$3.95, 4 Counties above \$3.95

Limitation on dollars based on assessment growth

	Assessment Growth	Revenue Growth	Rate Limitation
Tier 1	0% - 2.75%	0% - 2.75%	0.00%
Tier 2	2.76% - 3.99%	1.58% - 2.91%	1.00%
Tier 3	4.00% -5.99%	1.96% - 3.82%	2.00%
Tier 4	6.00% +	2.91% - X%	3.00%



Elected Officials & Boards

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- ❑ Attorney §331.751
- ❑ Auditor §331.501
- ❑ Board of Supervisors §331.201
- ❑ Recorder §331.601
- ❑ Sheriff §331.651
- ❑ Treasurer §331.551
- ❑ Conservation Board §350
- ❑ Board of Health §137
- ❑ Veteran Affairs Commission §35(B)

County Departments

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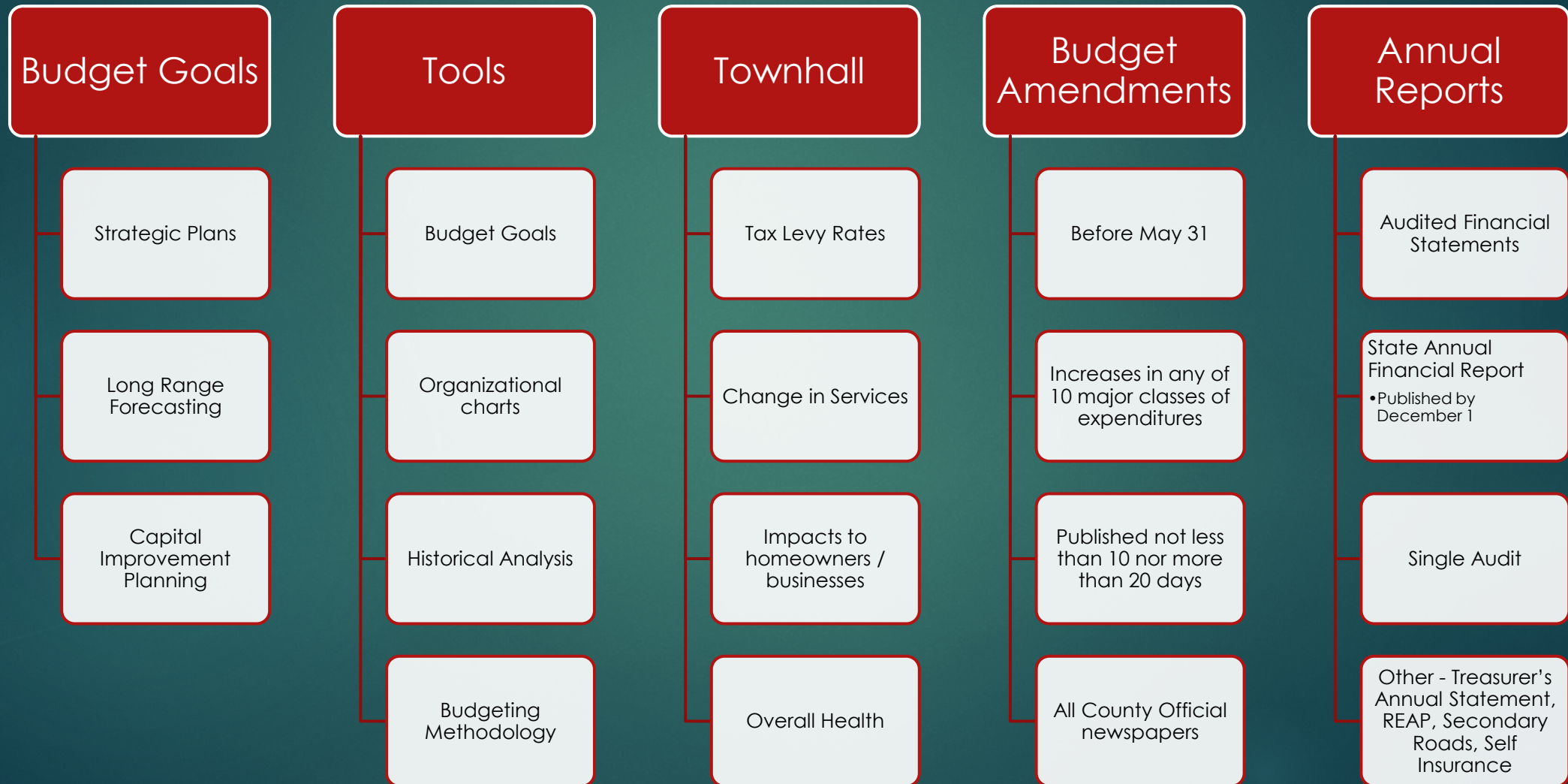
- ❑ Civil Service
- ❑ Community Services
- ❑ Engineer
- ❑ Human Resources
- ❑ Information Technology
- ❑ Facilities/Maintenance
- ❑ Medical Examiner
- ❑ Planning & Zoning/Code Enforcement
- ❑ Other

Non-County Associated Governments

- ❑ Assessor
- ❑ District Court Administration
- ❑ Juvenile Court Services
- ❑ E911
- ❑ Emergency Management
- ❑ Human Services Administration
- ❑ Solid Waste Management

Entities may qualify as separate government, state agency, component unit government – not directly budgeted for, but may impact costs otherwise.

Other Communications and Strategies



HANDOUT

Planning for the County's 2026 Budget Article by David Farmer

- ❑ Strategic Plan
- ❑ Property Taxes
- ❑ Interest Income
- ❑ Employee Compensation & Benefits
- ❑ Capital Planning
- ❑ Budget Calendar
- ❑ Summary

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