

Iowa State Association of Counties Budgeting and Property Tax Seminar

October 2, 2019



DOM Web site:
<https://dom.iowa.gov/counties>

County Resource Page



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

Department of Management's Role

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

COUNTY NAME:	NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE		CONO:
Adair	Fiscal Year July 1, 2019 - June 30, 2020		1
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:	
02/27/2019	9:30 a.m.	Courthouse Boardroom	

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:			
www.adaircountyiowa.org		641-743-2546			
Iowa Department of Management Form 630 (Publish)	Budget	Re-Est	Actual	AVG	
	2019/2020	2018/2019	2017/2018	Annual	
				% CHG	
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	5,289,345	5,168,345	4,866,532	4.25
Less: Uncollected Delinquent Taxes - Levy Year	2	0			
Less: Credits to Taxpayers	3	252,112	364,042	257,426	
Net Current Property Taxes	4	5,037,233	4,804,303	4,609,106	
Delinquent Property Tax Revenue	5	1,000	1,000	583	
Penalties, Interest & Costs on Taxes	6	30,000	30,000	36,251	
Other County Taxes/TIF Tax Revenues	7	3,338,801	3,106,501	2,881,221	7.65
Intergovernmental	8	4,709,510	4,194,834	4,828,545	
Licenses & Permits	9	16,400	21,400	8,962	
Charges for Service	10	213,951	267,941	262,691	
Use of Money & Property	11	56,630	69,103	76,966	
Miscellaneous	12	34,210	126,102	27,637	
Subtotal Revenues	13	13,437,735	12,621,184	12,731,962	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	10,000,000	297,636	4,972,799	
Operating Transfers In	15	1,491,739	1,555,957	1,611,774	
Proceeds of Fixed Asset Sales	16	0			
Total Revenues & Other Sources	17	24,929,474	14,474,777	19,316,535	



DOM Staff

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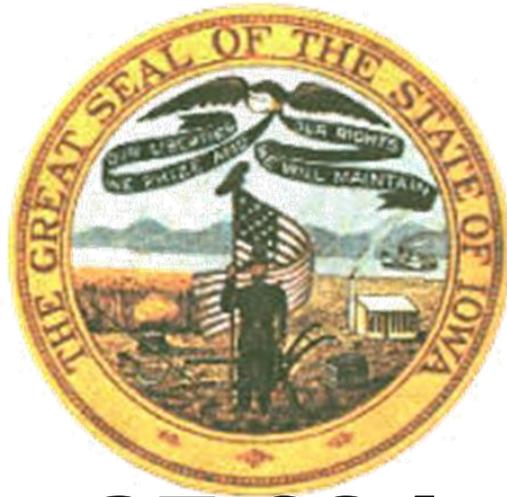
- Property Valuations
- Utility Replacement Excise Tax
- Counties
- Hospitals
- Agricultural Extension Districts
- Assessors

Ted Nellesen; ted.nellesen@iowa.gov; 515-281-3705

- Cities
- Townships
- Miscellaneous Districts including:
 - Regional Transit Districts
 - Soil and Water Conservation
 - Land Use
 - Benefited Water, Fire, Street Lighting, Law Enforcement, Recreational Lake
 - Emergency Medical Services
 - Rural Improvement Zones
 - Sanitary Districts
 - Other Miscellaneous Taxing Districts

John Parker; john.parker@iowa.gov; 515-281-8485

- School Districts
- Community Colleges
- Emergency Management Agencies
- E911 Service Boards



SF 634

SF 634

- Attempt to further notify public about property tax increases
- Only impacts city and county budgets
- Requires new, additional public notice, public hearing, and resolution
 - Must have separate 10-20 day notice period
 - Requires that certain pieces of information be shown on notice and in resolution
 - Requires notice also be posted to City/County social media & websites



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:
 - Mental Health and Disabilities Services
 - Unified Law



PROPERTY TAX NOTIFICATION – SF634

- County
 - General Basic
 - General Supplemental
 - Rural Basic
 - Rural Supplemental
- City
 - Regular General (\$8.10)
 - Non-voted General
 - Except Av. Auth., Levee in special charters
 - Emergency
 - 410/411
 - FICA/IPERS & Other Employee Benefits

FY2018 to FY2019 Growth

- 71 of 99 – General > 2%
- 66 of 99 – Rural > 2%

FY2018 to FY2019 Growth

- 524 of 942 over 2%



County Budget Data Totals

Total County Tax Dollars

FY19-1,275,519,634

FY20-1,343,249,013

Increase-5.3%

Total County Rural Tax Dollars

FY19-633,665,103

FY20-671,231,543

Increase- 5.9%

Total County Urban Tax Dollars

FY20-634,195,482

FY19-663,956,384

Increase- 4.7%

Average County Urban Rate

FY19-6.29756

FY20-6.30864

Increase-0.9%

Average County Rural Rate

FY19-9.68094

FY20-9.76344

Increase-0.9%



FY20 County Budget Data

All but **6** Counties Levied at least the General Basic
Maximum

25 Counties Exceeded the General Basic Maximum

All but **7** levied the General Supplemental

26 Counties Levied at least the Rural Basic Maximum

3 Counties Exceeded the Rural Basic Maximum

7 levied the Rural Supplemental

County Budget and Tax Rates

DOM Web site: <https://dom.iowa.gov/counties>

Tax Rates:

Home » Counties

Counties

[County Budgets & AFRs](#)

[County Budget Appeals](#)

[County Valuations](#)

[County Tax Rates](#)

[County TIF Info](#)

[County Finance Committee](#)

[Consolidated Tax Rates](#)

[Utility Tax Replacement](#)

[Tax History & C/I Replacement Payments](#)

[GASB 77 Resources](#)

County Property Tax Documents

The list below provides property tax rates by county each fiscal year. Documents are available starting with FY 2002 (fiscal year ending June 30, 2002).

Fiscal Year

Submit

Reset

 Enter fiscal year (e.g. 2016)

[County Property Tax Rates-FY2020](#)

[County Property Tax Rates - FY2019](#)

[County Property Tax Rates - FY2018](#)



COUNTY PROPERTY TAX RATES, BY LEVY
TAXES COLLECTIBLE DURING 2019/20 FISCAL YEAR
JAN 1, 2018 TAXABLE VALUATIONS

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

SF 634 – Public Notice

Required information on new hearing notice
(3 columns of data):

Column 1-Certified tax rate & requested tax dollars
for certain specified levy rates for current year

Column 2-Rate and requested dollars as they would be
for the budget year, if the requested tax dollars were
not increased from what they are in the current year

Column 3-Proposed budget year property tax rate and
requested dollars



DRAFT

COUNTY NAME:	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2020 - June 30, 2021	CO NO:
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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:	Meeting Time:	Meeting Location:
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At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Web Site (if available):	County Telephone Number:
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Iowa Department of Management				
	Current Year Certified Property Tax FY2019/2020	Budget Year Effective Property Tax** FY2020/2021	Budget Year Proposed Maximum Property Tax* FY 2020/2021	Proposed Percentage Change % CHG
Taxable Valuations-General Services			0	
Requested Tax Dollars-General Basic				
Requested Tax Dollars-General Supplemental				
Requested Tax Dollars-General Services Total	0	0	0	#DIV/0!
Estimated Tax Rate-General Services	0.00000	0.00000	0.00000	
Taxable Valuations-Rural Services			0	
Requested Tax Dollars-Rural Basic				
Requested Tax Dollars-Rural Supplemental				
Requested Tax Dollars-Rural Services Total	0	0	0	#DIV/0!
Estimated Tax Rate-Rural Services	0.00000	0.00000	0.00000	

Explanation of significant increases in the budget (explanation required if Proposed Percentage Change is greater than 2%):

If applicable, the above notice also available online at:

*The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions. Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

**Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

EXAMPLES

Formula reminders

- Tax Rate

- $\text{Tax Levy} / (\text{Valuation} / 1000)$

- Annual % Change

- $\text{FY21 Tax Levy} - \text{FY20 Tax Levy} / \text{FY20 Tax Levy}$



DRAFT-1st Column

Iowa Department of Management	Current Year Certified Property Tax FY2019/2020
Taxable Valuations-General Services	
Requested Tax Dollars-General Basic	
Requested Tax Dollars-General Supplemental	
Requested Tax Dollars-General Services Total	0
Estimated Tax Rate-General Services	0.00000
Taxable Valuations-Rural Services	
Requested Tax Dollars-Rural Basic	
Requested Tax Dollars-Rural Supplemental	
Requested Tax Dollars-Rural Services Total	0
Estimated Tax Rate-Rural Services	0.00000

Iowa Department of Management	Current Year Certified Property Tax FY2019/2020
Taxable Valuations-General Services	538,578,733
Requested Tax Dollars-General Basic	1,885,026
Requested Tax Dollars-General Supplemental	883,269
Requested Tax Dollars-General Services Total	2,768,295
Estimated Tax Rate-General Services	5.14000
Taxable Valuations-Rural Services	430,969,023
Requested Tax Dollars-Rural Basic	1,702,328
Requested Tax Dollars-Rural Supplemental	
Requested Tax Dollars-Rural Services Total	1,702,328
Estimated Tax Rate-Rural Services	3.95000

DRAFT-2nd Column

Iowa Department of Management

	Current Year Certified Property Tax FY2019/2020	Budget Year Effective Property Tax** FY2020/2021
Taxable Valuations-General Services		
Requested Tax Dollars-General Basic		
Requested Tax Dollars-General Supplemental		
Requested Tax Dollars-General Services Total	0	0
Estimated Tax Rate-General Services	0.00000	0.00000
Taxable Valuations-Rural Services		
Requested Tax Dollars-Rural Basic		
Requested Tax Dollars-Rural Supplemental		
Requested Tax Dollars-Rural Services Total	0	0
Estimated Tax Rate-Rural Services	0.00000	0.00000

Iowa Department of Management

	Current Year Certified Property Tax FY2019/2020	Budget Year Effective Property Tax** FY2020/2021
Taxable Valuations-General Services	538,578,733	571,221,416
Requested Tax Dollars-General Basic	1,885,026	
Requested Tax Dollars-General Supplemental	883,269	
Requested Tax Dollars-General Services Total	2,768,295	2,768,295
Estimated Tax Rate-General Services	5.14000	4.84627
Taxable Valuations-Rural Services	430,969,023	448,155,442
Requested Tax Dollars-Rural Basic	1,702,328	
Requested Tax Dollars-Rural Supplemental		
Requested Tax Dollars-Rural Services Total	1,702,328	1,702,328
Estimated Tax Rate-Rural Services	3.95000	3.79852

DRAFT-3rd Column

Iowa Department of Management	Current Year Certified Property Tax FY2019/2020	Budget Year Effective Property Tax** FY2020/2021	Budget Year Proposed Maximum Property Tax* FY 2020/2021	Proposed Percentage Change % CHG
Taxable Valuations-General Services			0	
Requested Tax Dollars-General Basic				
Requested Tax Dollars-General Supplemental				
Requested Tax Dollars-General Services Total	0	0	0	#DIV/0!
Estimated Tax Rate-General Services	0.00000	0.00000	0.00000	
Taxable Valuations-Rural Services			0	
Requested Tax Dollars-Rural Basic				
Requested Tax Dollars-Rural Supplemental				
Requested Tax Dollars-Rural Services Total	0	0	0	#DIV/0!
Estimated Tax Rate-Rural Services	0.00000	0.00000	0.00000	

Iowa Department of Management

	Current Year Certified Property Tax FY2019/2020	Budget Year Effective Property Tax** FY2020/2021	Budget Year Proposed Maximum Property Tax* FY 2020/2021	Proposed Percentage Change % CHG
Taxable Valuations-General Services	538,578,733	571,221,416	571,221,416	
Requested Tax Dollars-General Basic	1,885,026		1,999,275	
Requested Tax Dollars-General Supplemental	883,269		936,803	
Requested Tax Dollars-General Services Total	2,768,295	2,768,295	2,936,078	6.06%
Estimated Tax Rate-General Services	5.14000	4.84627	5.14000	
Taxable Valuations-Rural Services	430,969,023	448,155,442	448,155,442	
Requested Tax Dollars-Rural Basic	1,702,328		1,770,214	
Requested Tax Dollars-Rural Supplemental				
Requested Tax Dollars-Rural Services Total	1,702,328	1,702,328	1,770,214	3.99%
Estimated Tax Rate-Rural Services	3.95000	3.79852	3.95000	

Iowa Department of Management

	Current Year Certified Property Tax FY2019/2020	Budget Year Effective Property Tax** FY2020/2021	Budget Year Proposed Maximum Property Tax* FY 2020/2021	Proposed Percentage Change % CHG
Taxable Valuations-General Services	538,578,733	571,221,416	571,221,416	
Requested Tax Dollars-General Basic	1,885,026		1,999,275	
Requested Tax Dollars-General Supplemental	883,269		936,803	
Requested Tax Dollars-General Services Total	2,768,295	2,768,295	2,936,078	6.06%
Estimated Tax Rate-General Services	5.14000	4.84627	5.14000	
Taxable Valuations-Rural Services	430,969,023	448,155,442	448,155,442	
Requested Tax Dollars-Rural Basic	1,702,328		1,770,214	
Requested Tax Dollars-Rural Supplemental				
Requested Tax Dollars-Rural Services Total	1,702,328	1,702,328	1,770,214	3.99%
Estimated Tax Rate-Rural Services	3.95000	3.79852	3.95000	



Increases > 2% require explanation in notice.

Explanation of significant increases in the budget (explanation required if Proposed Percentage Change is greater than 2%):

If applicable, the above notice also available online at:

SF634 – Required Resolution

After the hearing, a resolution must be adopted approving the maximum tax dollars that may be assessed for the specified levies during the next fiscal year

- If this amount is more than 102% than current year, the resolution must be passed by 2/3 vote of the governing body.
 - 39 Counties have 5 supervisors
- The adopted resolution must be posted on the city/county website and social media accounts if they have them.



PROPERTY TAX NOTIFICATION- SF 634

At that point, the city/county proceeds with the budget process as current law requires (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 city/county budget.



PROPERTY TAX NOTIFICATION- SF 634

Extends the budget submission deadline for cities and counties from March 15 to March 31.

MARCH 2020						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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	31	1	2	3	4

Printable Calendars by Betacalendars.com



Late Budgets

- Taxes levied by a county whose budget is certified after March 31 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 extended to April 10 to accommodate later budget deadline.
- Budget hearing notice must include information on protesting the budget (DOM will add 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

Budget Protests

State Appeal Board-

- Three member board comprised of the Auditor of State, Treasurer of State, and Director of the Department of Management.
- State Appeal Board schedules a local hearing on the budget. It is the intent that the conduct of hearings and appeals shall be simple and informal, subject only to rules prescribed by the State Appeal Board. The State Appeal Board may designate deputies to attend the local hearing.

Budget Protests

-The burden is upon objectors for any proposed item which was included in the budget of the previous year with proposal for *reduction or exclusion* of the specific items.

-The burden is on the local government certifying or levying officials to show any *new item in the budget, or any increase* in any item thereof, is necessary, reasonable and in the interest of the public welfare.

Budget Protest Hearing Format

Format Example

The protest hearing will be informal and should last a maximum of 1 hour.

- 1) First, the petitioners will present their appeal to the Board.
- 2) When the petitioners are finished, the local government's representative will make their opening remarks and rebuttal.
- 3) Next, the petitioners will be given an opportunity for rebuttal.
- 4) At the conclusion of the opening presentations and rebuttals, presentations from third party intervenors (if any) will be heard.
- 5) Comments (if any) from the audience will be heard.
- 6) Questions by the hearing panel.
- 7) Closing comments by the petitioners.
- 8) Closing comments by the local government's representatives.



Budget Protests

Following the hearing, the State Appeal Board will render a decision in writing within 45 days of the appeal hearing.

- -State Appeal Board can reduce (but not increase) tax asking and expenditures within the protested budget.
- State Appeal Board works with the County Auditor to implement any required changes to the budget under protest prior to finalization of tax rate.

Prior decisions found here:

https://dom.iowa.gov/state_appeal_board_documents

Review of General Budget Timelines

- 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 asking (new SF 634 notice) is published and posted on applicable county social media “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, the county tax asking.
- The board adopts the tax asking by resolution. If the tax asking increases from the current year by more than 2%, a 2/3 vote is required to pass the resolution. Resolution is posted on county web site if applicable.



Budget Timelines

- 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 March 31.
- Citizens have until April 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



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).

Budget Amendments

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. Public Safety and Legal Services; Physical Health and Social Services; Mental Health, Intellectual Disability, and Developmental Disabilities; County Environment and Education; Roads & Transportation; Governmental Services to Residents; Administration; Nonprogram Current Expenditures; Long-Term Debt Service; and Capital Projects.



Budget Amendment

The amendment must be effective before any of 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 process not impacted by recent legislation.

COUNTY NAME:	NOTICE OF PUBLIC HEARING AMENDMENT OF CURRENT COUNTY BUDGET	CO NO:
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The County Board of Supervisors will conduct a public hearing on the proposed amendment to the County budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
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At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, the proposed amendment. An approved budget amendment is required in order to permit increases in the class of expenditures as last certified or last amended.

County Telephone No.:	For Fiscal Year Ending:	6/30/2016
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Iowa Department of Management Form 653 A-R Sheet 1 of 2 (Publish) (revised 05/01/14)	Total Budget as Certified or Last Amended	Proposed Current Amendment	Total Budget After Current Amendment
REVENUES & OTHER FINANCING SOURCES			
Taxes Levied on Property	1		0
Less: Uncollected Delinquent Taxes - Levy Year	2		0
Less: Credits to Taxpayers	3		0
Net Current Property Taxes	4	0	0
Delinquent Property Tax Revenue	5		0
Penalties, Interest & Costs on Taxes	6		0
Other County Taxes/TIF Tax Revenues	7		0
Intergovernmental	8		0
Licenses & Permits	9		0
Charges for Service	10		0
Use of Money & Property	11		0
Miscellaneous	12		0
Subtotal Revenues	13	0	0
Other Financing Sources:			
General Long-Term Debt Proceeds	14		0
Operating Transfers In	15		0
Proceeds of Fixed Asset Sales	16		0
Total Revenues & Other Sources	17	0	0
EXPENDITURES & OTHER FINANCING USES			
Operating:			
Public Safety & Legal Services	18		0
Physical Health & Social Services	19		0



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)).



Contact:

Iowa Department of Management

State Capitol

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515-281-5598

