

**RESOLUTION #18-20**  
**Budget Amendment & Appropriations**

Whereas, Floyd County has certain departmental budgets in need of adjustment since the FY20 county budget was certified on March 12, 2019; and

Whereas, the Floyd County Board of Supervisors timely published notice on April 14, 2020 and held a public hearing on April 28, 2020 for the FY20 county budget amendment;

Therefore, be it resolved by the Floyd County Board of Supervisors to adopt the FY20 Amendment of the County Budget; and

Be it also resolved to approve county departmental budget appropriations for FY20 as follows:

Dept	Budgeted	Change	Amended Budget	% Approp
<b>REVENUES</b>				
20-Engineer	\$5,387,541	\$700,374	\$6,087,915	100%
22-Conservation	43,900	37,856	81,756	100%
35-Child Support Recovery	415,198	-10,224	404,974	100%
68-Conservation Capital Projects (Fund 68000)	15,900	29,000	44,900	100%
99-Non-Departmental (Fund 32000)	7,505,000	1,973,341	9,478,341	100%
Total Change in Revenue:		\$2,730,347		
<b>EXPENDITURES</b>				
01-Board of Supervisors (Fund 01000 & 02000)	\$198,354	\$9,544	\$207,898	100%
04-Attorney (Fund 01000 & 02000)	401,865	27,197	429,062	100%
05-Sheriff (Fund 01000 & 02000)	1,968,237	18,843	1,987,080	100%
22-Conservation	448,563	22,540	471,103	100%
32-Public Defender	50,000	15,000	65,000	100%
35-Child Support Recovery	415,198	-10,224	404,974	100%
43-Debt Service (Fund 40001)	1,029,607	-1,584	1,028,023	100%
68-Conservation Capital Projects (Fund 68000)	50,000	50,000	100,000	100%
Total Change in Expenditures:		\$131,316		

Passed and approved this 28<sup>th</sup> day of April 2020.

ATTEST:   
Gloria A. Carr, Auditor

  
Roy Schwicklerath, Chair  
Floyd County Board of Supervisors

<b>COUNTY NAME:</b> Floyd County	<b>RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO COUNTY BUDGET</b>	<b>COUNTY NO:</b> 34
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Date budget amendment was adopted:  
4/28/2020

For Fiscal Year Ending:  
June 30, 2020


The County Board of Supervisors met on the date specified immediately above to adopt an amendment to the current County budget as summarized below. The amendment was adopted after compliance with the public notice, public hearing, and public meeting provisions as required by law.

Iowa Department of Management Form 853 A-R Sheet 2 of 2 (revised 06/01/14)		Total Budget as Certified or Last Amended	Adopted Current Amendment	Total Budget After Current Amendment
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property	1	7,780,524	0	7,780,524
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	332,844	0	332,844
Net Current Property Taxes	4	7,447,680	0	7,447,680
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	21,020	0	21,020
Other County Taxes/TIF Tax Revenues	7	1,560,965	0	1,560,965
Intergovernmental	8	5,473,078	690,150	6,163,228
Licenses & Permits	9	25,920	0	25,920
Charges for Service	10	510,020	0	510,020
Use of Money & Property	11	335,425	155,000	490,425
Miscellaneous	12	219,950	66,856	286,806
<b>Subtotal Revenues</b>	13	15,594,058	912,006	16,506,064
Other Financing Sources:				
General Long-Term Debt Proceeds	14	7,490,000	1,818,341	9,308,341
Operating Transfers In	15	1,425,418	0	1,425,418
Proceeds of Fixed Asset Sales	16	0	0	0
<b>Total Revenues &amp; Other Sources</b>	17	24,509,476	2,730,347	27,239,823
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety & Legal Services	18	3,509,852	50,816	3,560,668
Physical Health & Social Services	19	1,680,076	0	1,680,076
Mental Health, ID & DD	20	969,080	0	969,080
County Environment & Education	21	823,640	22,540	846,180
Roads & Transportation	22	6,603,400	0	6,603,400
Government Services to Residents	23	734,121	0	734,121
Administration	24	1,480,410	9,544	1,489,954
Nonprogram Current	25	0	0	0
Debt Service	26	1,581,940	(1,584)	1,580,356
Capital Projects	27	9,424,881	50,000	9,474,881
<b>Subtotal Expenditures</b>	28	26,807,400	131,316	26,938,716
Other Financing Uses:				
Operating Transfers Out	29	1,425,418	0	1,425,418
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31	28,232,818	131,316	28,364,134
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	(3,723,342)	2,599,031	(1,124,311)
Beginning Fund Balance - July 1,	33	12,212,884	41,746	12,254,630
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	6,090,661	2,690,299	8,780,960
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	93,204	(21,000)	72,204
Fund Balance - Unassigned	39	2,305,677	(28,522)	2,277,155
<b>Total Ending Fund Balance - June 30,</b>	40	8,489,542	2,640,777	11,130,319

Date original budget adopted:  
03/12/19

Date(s) current budget was subsequently amended:

The below-signed certify that proof of publication of the hearing notice and proposed amendment is on file for each official County newspaper, that all public hearing notices were published not less than 10, nor more than 20 days prior to the public hearing, and that adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.

  
Board Chairperson (signature)

  
County Auditor (signature)

**Legal Notice • Legal Notice • Legal Notice • Legal Notice**

COUNTY NAME: Floyd County	NOTICE OF PUBLIC HEARING AMENDMENT OF CURRENT COUNTY BUDGET	CD NO: 34
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The County Board of Supervisors will conduct a public hearing on the proposed amendment to the current County budget as follows:

Meeting Date: 4/28/2020	Meeting Time: 9:15 a.m.	Meeting Location: Floyd County Courthouse Assembly Room, 101 S. Main, Charles City, IA
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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 any class of expenditures as last certified or last amended.

Telephone No.: (641) 257-8131	For Fiscal Year Ending: 6/30/2020
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Iowa Department of Management Form 853 A-R Sheet 1 of 2 (Publish) (revised 06/01/14)	Total Budget as Certified or Last Amended	Proposed Current Amendment	Total Budget After Current Amendment
<b>REVENUES &amp; OTHER FINANCIAL RESOURCES</b>			
Taxes Levied on Property	1 7,780,524		7,780,524
Less: Uncollected Delinquent Taxes - Levy Year	2		0
Less: Credits to Taxpayers	3 332,844		332,844
Net Current Property Taxes	4 7,447,680	0	7,447,680
Delinquent Property Tax Revenue	5		0
Penalties, Interest & Costs on Taxes	6 21,020		21,020
Other County Taxes/TIF Tax Revenue	7 1,580,985		1,580,985
Intergovernmental	8 5,473,078	680,150	6,153,228
Licenses & Permits	9 25,920		25,920
Charges for Services	10 510,020		510,020
Use of Money & Property	11 335,425	155,000	490,425
Miscellaneous	12 219,950	66,858	286,808
Subtotal Revenues	13 15,594,058	812,008	16,406,066
<b>Other Financing Sources:</b>			
General Long-Term Debt Proceeds	14 7,480,000	1,616,341	9,096,341
Operating Transfers In	15 1,425,418		1,425,418
Proceeds of Fixed Asset Sales	16		0
Total Revenues & Other Sources	17 24,509,476	2,730,347	27,239,823
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Operating:</b>			
Public Safety & Legal Services	18 3,508,852	50,818	3,559,670
Physical Health & Social Services	19 1,580,078		1,580,078
Mental Health, ID & DD	20 989,080		989,080
County Environment & Education	21 523,840	22,540	546,380
Roads & Transportation	22 6,603,400		6,603,400
Government Services to Residents	23 734,121		734,121
Administration	24 1,480,410	9,544	1,490,954
Nonprogram Current	25		0
Debt Service	26 1,581,940	(1,684)	1,580,256
Capital Projects	27 6,424,881	60,000	6,484,881
Subtotal Expenditures	28 26,807,400	131,318	26,938,718
<b>Other Financing Uses:</b>			
Operating Transfers Out	29 1,425,418		1,425,418
Refunded Debt/Payments to Escrow	30		0
Total Expenditures & Other Uses	31 28,232,818	131,318	28,364,136
Increase of Revenues & Other Sources over (under) Expenditures & Other Uses	32 (3,723,342)	2,599,031	(1,124,311)
Beginning Fund Balance - July 1	33 12,212,884	41,748	12,254,632
Increase (Decrease) in Reserves (GAAP Budgeting)	34		0
Fund Balance - Nonspendable	35		0
Fund Balance - Restricted	36 5,090,851	2,690,299	7,781,150
Fund Balance - Committed	37		0
Fund Balance - Assigned	38 93,204	(21,000)	72,204
Fund Balance - Unassigned	39 2,305,677	(26,522)	2,279,155
Total Ending Fund Balance - June 30	40 8,289,542	2,640,777	10,930,319

Explanation of changes: Revenues - Bridge Replacement, LEC/Courthouse Bond, Conserv. Grants  
 Expenses: Public Safety/Legal Services: County Attorney-wages & bonus, Sheriff-OT & housing inmates;  
 County Enviro & Ed: Conservation projects; Admin: Board meetings & insurance; Debt Serv: Bonds;  
 Capital Projects: Conservation Reserve projects.

No. 19990  
04/14/20

Proof of Publication

STATE OF IOWA  
Floyd County,

I, Christopher Hall, Owner/Publisher, of the CHARLES CITY PRESS, in said county, do hereby state that I certify under penalty of perjury and pursuant to the laws of the State of Iowa that a notice, which is a true copy, has been printed and published each week for 1 consecutive weeks in the regular daily issues of said paper commencing with the issue of Tuesday on the 14 day of April A.D., 2020 and ending with the issue of, April 14, 2020.

Christopher J. Hall  
Owner/Publisher

Acknowledgement and charges for above services  
\$ 125.54

Subscribed and sworn to before me this 14 day of April A.D., 2020

[Signature]  
Notary Public in and for the State of Iowa



Remit payment to Accounts Payable  
801 Riverside Drive  
Charles City, IA 50616  
For questions please call (641) 228-3211

Account # \_\_\_\_\_  
Charge \$ 125.54  
Date 4-14-20

<u>REVENUES</u>	FY20 Budget	Amendment	Total	Total Amendment	Comments
<b>Intergovernmental</b>					
01-01000-2516-35	413,698	(10,224)	403,474		Child Support Recovery
20-07000-2441-20	-	700,374	700,374		Engineer Bridge Replacement
				690,150	Total all Depts (20, 35, 99)
<b>Use of Money &amp; Property</b>					
32-10000-6000-99	15,000	155,000	170,000		
				155,000	Total LEC/Courthouse (Fd 32000/Dept 99)
<b>Miscellaneous</b>					
01-6000-8100-22	-	2,360	2,360		Donations - FCCF-Drinking Fountain
01-6000-8490-22	-	35,498	35,498		Misc (\$20,639 logging check/offset \$19,000 shelter)
				37,858	Total Conservation
68-06000-8490-68	-	29,000	29,000		Misc - Nat. Conservatory Grant - Slough Creek
				29,000	Total Conservation Reserve
<b>General Long-Term Debt Proceeds</b>					
32-10000-9110-99		1,919,456	1,919,456		Premium of Bonds Sold (LEC/Courthouse)
32-10000-9111-99		(101,115)	(101,115)		Underwriter's Discount on Bond (LEC/Courthouse)
				1,818,341	Total LEC/Courthouse (Fd 32000/Dept 99)
				<u>2,730,347</u>	

<u>EXPENSES</u>	FY20 Budget	Amendment	Total	Total Amendment	Comments
<b>Public Safety/Legal Serv</b>					
01-01100-100-04-2	88,708	360	89,068		Asst CA wages
02-01100-110-04	21,135	28	21,163		FICA
02-01100-111-04	2,800	23,514	26,314		IPERS
02-01100-113-04	54,760	3,295	58,055		Insurance
				27,197	Total County Attorney
01-01050-104-05-8	8,000	4,500	12,500		Jailers OT
02-01050-110-05	19,712	344	20,056		Jailers FICA
02-01050-111-05	25,535	448	25,983		Jailers IPERS
01-01050-349-05	20,000	2,500	22,500		Inmate Housing/Out of County
01-01050-441-05-85	1,500	1,000	2,500		Jail Repairs & Maintenance
01-01000-104-05-2	12,000	3,000	15,000		Uniformed Patrol Services OT
02-01000-110-05	15,399	230	15,629		Uniformed Patrol Services FICA
02-01000-111-05	19,143	285	19,428		Uniformed Patrol Services IPERS
01-01010-104-05-2	4,000	1,800	5,800		Investigations OT
02-01010-110-05	5,488	138	5,626		Investigations FICA
02-01010-111-05	6,797	171	6,968		Investigations IPERS
01-01540-104-05-2	4,000	2,500	6,500		Civil Papers OT
02-01540-110-05	10,826	191	11,017		Civil Papers FICA
02-01540-111-05	13,210	238	13,448		Civil Papers IPERS
01-01060-444-05	1,000	1,500	2,500		Administration-Office Equip Rpr/Mnt
				18,843	Total Sheriff
01-01530-353-32	10,000	2,500	12,500		Sheriff Transport
01-01530-354-32	-	500	500		General Transport
01-01530-425-32-61	15,000	12,000	27,000		Serv-Rule To Show Cause
				15,000	Total Public Defender
01-01120-100-35	288,027	(16,425)	271,602		
01-01120-110-35	21,881	(1,258)	20,623		
01-01120-111-35	27,000	(1,550)	25,450		
01-01120-113-35	58,590	7,907	66,497		
01-01120-110-35	500	1,100	1,600		
				(10,224)	Total Child Support Recovery
<b>Total</b>				50,816	Total Public Safety/Legal Services (04, 05, 32, 35)
<b>County Environment &amp; Education</b>					
01-08110-483-22	8,000	3,540	11,540		Agricultural & Hort Services - Drinking Fountain
01-08110-810-22	-	19,000	19,000		Buildings - New Shelter House
				22,540	Total Conservation (22)
<b>Administration</b>					
01-09000-426-01	-	3,000	3,000		Taping Board Meetings
02-09000-113-01	35,724	6,544	42,268		Insurance
				9,544	Total Board of Supervisors (01)
<b>Debt Service</b>					
40001-10100-510-43	510,000	85,000	595,000		GO Bond Redemption (LEC/Courthouse)
40001-10110-520-43	414,640	(85,984)	328,656		Interest - GO Bonds (LEC/Courthouse)
40001-10300-813-43	101,467	(600)	100,867		To Debt Service
				(1,584)	Total Debt Service (43)
<b>Capital Projects</b>					
68-10210-483-68	-	5,000	5,000		Agric/Hort Services
68-10210-822-68	-	35,000	35,000		Flood & Erosion Control Structure - Slough Creek
68-10210-824-68	20,000	10,000	30,000		Perm Landscaping - Prairie & cabin fence, boat ramps
				50,000	Total Capital Projects (68)

131,316