

**RESOLUTION #20-23**  
**Budget Amendment & Appropriations**

Whereas, the Floyd County fiscal year 2022/2023 budget has certain line items in need of adjustment since the original budget was certified and subsequently amended on September 19, 2022; and

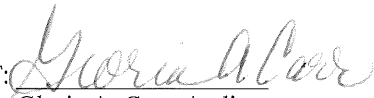
Whereas, the Floyd County Board of Supervisors timely published notice and held a public hearing on May 22, 2023 for the FY23 county budget amendment;

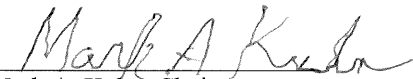
Therefore, be it resolved by the Floyd County Board of Supervisors to adopt the FY23 Amendment of the County Budget; and

Be it also resolved to approve county departmental budget appropriations for FY23 as follows:

Dept / Fund	Budgeted	Change	Amended Budget	% Approp
<b>EXPENDITURES</b>				
01 Board of Supervisors / Gen'l Basic & Gen'l Supp	\$ 203,513	\$ (12,000)	\$ 191,513	100%
02 Auditor / Gen'l Basic & Gen'l Supp	431,270	(22,500)	408,770	100%
04 Attorney / General Basic	510,423	(5,000)	505,423	100%
06 Clerk of Court / General Basic	15,800	(5,000)	10,800	100%
07 Recorder / Gen'l Basic & Gen'l Supp	235,827	(7,768)	228,059	100%
10 Courthouse / General Basic	321,408	31,680	353,088	100%
20 County Engineer / Secondary Roads	7,750,902	85,000	7,835,902	100%
22 Conservation / General Basic	551,379	41,732	593,111	100%
25 Dept of Human Services / General Basic	99,800	6,699	106,499	100%
35 Child Support Recovery / General Basic	299,063	8,482	307,545	100%
39 Public Health / General Basic	1,189,767	(2,139)	1,187,628	100%
51 General Services / Gen'l Basic, Gen'l Supp & ARPA	3,976,312	397,430	4,373,742	100%
61 Juvenile Probation / Gen'l Basic	70,000	15,000	85,000	100%
65 Communications-Dispatch/Gen'l Basic & Gen'l Supp	563,359	12,650	576,009	100%
Total Change in Expenditures:		\$ 544,266		

Passed and approved this 22<sup>nd</sup> day of May, 2023.

ATTEST:   
 Gloria A. Carr, Auditor

  
 Mark A. Kuhn, Chair  
 Floyd County Board of Supervisors

**RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT  
FLOYD COUNTY**

Fiscal Year July 1, 2022 - June 30, 2023

FLOYD COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2023

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
5/22/2023	09:30 AM	Floyd County Courthouse, 101 S Main St, Charles City, IA

The governing body of the FLOYD COUNTY met with a quorum present and found that the notice of time and place of the hearing had been published as required by law and that the affidavit of publication is on file with the county auditor. After hearing public comment the governing body took up the amendment to the budget for final consideration and determined that said budgeted expenditures be amended as follows:

<b>REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>Total Budget as Certified or Last Amended</b>	<b>Current Amendment</b>	<b>Total Budget After Current Amendment</b>
Taxes Levied on Property	1	8,814,514	0	8,814,514
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	371,465	0	371,465
<b>Net Current Property Tax</b>	4	8,443,049	0	8,443,049
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	19,020	0	19,020
Other County Taxes/TIF Tax Revenues	7	1,571,215	200,000	1,771,215
Intergovernmental	8	6,837,446	0	6,837,446
Licenses & Permits	9	29,300	0	29,300
Charges for Service	10	590,730	0	590,730
Use of Money & Property	11	108,900	539,200	648,100
Miscellaneous	12	274,652	115,481	390,133
Subtotal Revenue	13	17,874,312	854,681	18,728,993
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,600,855	0	1,600,855
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	19,475,167	854,681	20,329,848
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	3,877,654	111,132	3,988,786
Physical Health and Social Services	19	1,616,849	36,068	1,652,917
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	951,506	134,359	1,085,865
Roads & Transportation	22	7,602,902	0	7,602,902
Government Services to Residents	23	908,060	-24,492	883,568
Administration	24	2,479,479	520,621	3,000,100
Nonprogram Current	25	0	0	0
Debt Service	26	1,699,175	0	1,699,175
Capital Projects	27	2,325,022	-233,422	2,091,600
Subtotal Expenditures	28	21,460,647	544,266	22,004,913
Other Financing Uses:				
Operating Tranfers Out	29	1,600,855	0	1,600,855
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	23,061,502	544,266	23,605,768
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-3,586,335	310,415	-3,275,920
Beginning Fund Balance - July 1, 2022	33	13,268,592	0	13,268,592
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	6,391,197	176,738	6,567,935
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	553,018	36,508	589,526
Fund Balance - Unassigned	39	2,738,042	97,169	2,835,211
Total Ending Fund Balance - June 30, 2023	40	9,682,257	310,415	9,992,672

**Explanation of Changes:** Public Safety-American Rescue Act (ARPA) funds for Sheriff vehicle, dispatch wages/health ins; Physical Hlth/Social Svcs-DHS roof, ARPA for Public Health generator; Cty Enviro/Educ-Conservation wind damage and ARPA for park projects; Admin-LEC lawsuit, generator maintenance, ARPA for pipeline ordinance & intervention, cameras, asbestos abatement, electrical, fiber, insulation; Cap Proj-Secondary Roads less reallocated ARPA funds.

*Mark A. K...  
05/22/2023 11:52 AM*

05/22/2023

*Green Carol*

Proof of Publication

STATE OF IOWA

Floyd County,

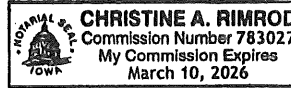
I, Christopher Hall, Owner/Publisher, of the CHARLES CITY PRESS, in said county, do hereby state that I certify under penalty of perjury and pursuant to the laws of the State of Iowa that a notice, which is a true copy, has been printed and published each week for 1 consecutive weeks in the regular daily issues of said paper commencing with the issue of Friday on the 12 day of May A.D., 2023 and ending with the issue of, May 12, 2023.

Christopher J. Hall  
Owner/Publisher

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

Acknowledgement and charges for above services \$ 158.08

Subscribed and sworn to before me this 12 day of May A.D., 2023



**Legal Notice - Legal Notice - Legal Notice - Legal Notice**

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**  
FLOYD COUNTY  
Fiscal Year July 1, 2022 - June 30, 2023

The FLOYD COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2023

Meeting Date/Time: 5/22/2023 09:30 AM Contact: Gloria Carr, County Auditor Phone: (641) 257-6131 ext: 1130

Meeting Location: Floyd County Courthouse, 101 S Main St, Charles City, IA

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	8,814,514	0	8,814,514
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	371,465	0	371,465
<b>Net Current Property Tax</b>	<b>4</b>	<b>8,443,049</b>	<b>0</b>	<b>8,443,049</b>
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	19,020	0	19,020
Other County Taxes/TIF Tax Revenues	7	1,571,215	200,000	1,771,215
Intergovernmental	8	6,837,446	0	6,837,446
Licenses & Permits	9	29,300	0	29,300
Charges for Service	10	590,730	0	590,730
Use of Money & Property	11	108,900	539,200	648,100
Miscellaneous	12	274,652	115,481	390,133
Subtotal Revenue	13	17,874,312	854,681	18,728,993
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,600,855	0	1,600,855
Proceeds of Fixed Asset Sales	16	0	0	0
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>19,475,167</b>	<b>854,681</b>	<b>20,329,848</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	3,877,654	111,132	3,988,786
Physical Health and Social Services	19	1,616,849	36,068	1,652,917
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	951,506	134,359	1,085,865
Roads & Transportation	22	7,602,902	0	7,602,902
Government Services to Residents	23	908,060	-24,492	883,568
Administration	24	2,479,479	520,621	3,000,100
Nonprogram Current	25	0	0	0
Debt Service	26	1,699,175	0	1,699,175
Capital Projects	27	2,325,022	-233,422	2,091,600
Subtotal Expenditures	28	21,460,647	544,266	22,004,913
Other Financing Uses:				
Operating Transfers Out	29	1,600,855	0	1,600,855
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	<b>31</b>	<b>23,061,502</b>	<b>544,266</b>	<b>23,605,768</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>-3,586,335</b>	<b>310,415</b>	<b>-3,275,920</b>
Beginning Fund Balance - July 1, 2022	33	13,268,592	0	13,268,592
Increase (Decrease) In Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	6,391,197	176,738	6,567,935
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	553,018	36,508	589,526
Fund Balance - Unassigned	39	2,738,042	97,169	2,835,211
<b>Total Ending Fund Balance - June 30, 2023</b>	<b>40</b>	<b>9,682,257</b>	<b>310,415</b>	<b>9,992,672</b>

Explanation of Changes: Public Safety-American Rescue Act (ARPA) funds for Sheriff vehicle, dispatch wages/health ins; Physical Hlth/Social Svcs-DHS roof, ARPA for Public Health generator; Cty Enviro/Educ-Conservation wind damage and ARPA for park projects; Admin-LEC lawsuit, generator maintenance, ARPA for pipeline ordinance & intervention, cameras, asbestos abatement, electrical, fiber, insulation; Cap Proj-Secondary Roads less reallocated ARPA funds.

Proof of Publication

STATE OF IOWA

FLOYD COUNTY

} ss.

\$ \_\_\_\_\_

We, Jane Podgorniak/John Podgorniak, on oath depose and say that We are managers of the Nora Springs/Rockford Register, a weekly newspaper of general circulation, published at Rockford, Floyd County, Iowa; that the notice hereto attached was published in said paper on the 10th Day of May, 2023

*John Podgorniak*

Sworn to and subscribed in my presence by the said Jane Podgorniak /John Podgorniak,  
12th  
day of May, 20 23

*Jane Podgorniak*

Notary Public



JANE E. PODGORNIAK  
Commission Number 708690  
My Commission Expires 11/11/2025

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET  
FLOYD COUNTY  
Fiscal Year July 1, 2022 - June 30, 2023

The FLOYD COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2023

Meeting Date/Time: 5/22/2023 09:30 AM Contact: Gloria Carr, County Auditor Phone: (641) 257-6131 ext: 1130

Meeting Location: Floyd County Courthouse, 101 S Main St, Charles City, IA

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	8,814,514	0	8,814,514
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	371,465	0	371,465
Net Current Property Tax	4	8,443,049	0	8,443,049
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	19,020	0	19,020
Other County Taxes/TIF Tax Revenues	7	1,571,215	200,000	1,771,215
Intergovernmental	8	6,837,446	0	6,837,446
Licenses & Permits	9	29,300	0	29,300
Charges for Service	10	590,730	0	590,730
Use of Money & Property	11	108,900	539,200	648,100
Miscellaneous	12	274,652	115,481	390,133
Subtotal Revenue	13	17,874,312	854,681	18,728,993
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,600,855	0	1,600,855
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	19,475,167	854,681	20,329,848
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,877,654	111,132	3,988,786
Physical Health and Social Services	19	1,616,849	36,068	1,652,917
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	951,506	134,359	1,085,865
Roads & Transportation	22	7,602,902	0	7,602,902
Government Services to Residents	23	908,060	-24,492	883,568
Administration	24	2,479,479	520,621	3,000,100
Nonprogram Current	25	0	0	0
Debt Service	26	1,699,175	0	1,699,175
Capital Projects	27	2,325,022	-233,422	2,091,600
Subtotal Expenditures	28	21,460,647	544,266	22,004,913
Other Financing Uses:				
Operating Transfers Out	29	1,600,855	0	1,600,855
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	23,061,502	544,266	23,605,768
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,586,335	310,415	-3,275,920
Beginning Fund Balance - July 1, 2022	33	13,268,592	0	13,268,592
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	6,391,197	176,738	6,567,935
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	553,018	35,508	588,526
Fund Balance - Unassigned	39	2,738,042	97,169	2,835,211
Total Ending Fund Balance - June 30, 2023	40	9,682,257	310,415	9,992,672

Explanation of Changes: Public Safety-American Rescue Act (ARPA) funds for Sheriff vehicle, dispatch wages/health ins; Physical Hlth/Social Svcs-DHS roof, ARPA for Public Health generator; Cty Enviro/Educ-Conservation wind damage and ARPA for park projects; Admin-LEC lawsuit, generator maintenance, ARPA for pipeline ordinance & intervention, cameras, asbestos abatement, electrical, fiber, insulation; Cap Proj-Secondary Roads less reallocated ARPA funds.