

RESOLUTION #40-23
Budget Amendment & Appropriations

Whereas, the Floyd County fiscal year 2023/2024 budget has certain line items in need of adjustment since the original budget was certified on April 10, 2023 and subsequently amended on August 28, 2023; and

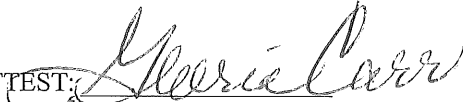
Whereas, the Floyd County Board of Supervisors timely published notice and held a public hearing on October 30, 2023 for the FY24 county budget amendment;

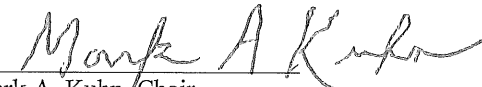
Therefore, be it resolved by the Floyd County Board of Supervisors to adopt the FY24 Amendment of the County Budget; and

Be it also resolved to approve county departmental budget appropriations for FY24 as follows:

| Dept / Fund | Budgeted | Change | Amended Budget | % Approp |
|---------------------------------|-------------|-------------|----------------|----------|
| EXPENDITURES | | | | |
| 20 County Engineer (Fund 20000) | \$6,939,350 | \$1,700,000 | \$8,639,350 | 100% |
| Total Change in Expenditures: | | \$1,700,000 | | |

Passed and approved this 30th day of October, 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, 2023 - June 30, 2024



FLOYD COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2024

| | | |
|----------------------|----------------------|------------------------------------|
| Meeting Date: | Meeting Time: | Meeting Location: |
| 10/30/2023 | 09:15 AM | Floyd County Courthouse Board Room |

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:

| REVENUES & OTHER FINANCING SOURCES | | Total Budget as Certified or Last Amended | Current Amendment | Total Budget After Current Amendment |
|--|----|---|-------------------|--------------------------------------|
| Taxes Levied on Property | 1 | 8,234,185 | 0 | 8,234,185 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | 0 |
| Less: Credits to Taxpayers | 3 | 319,131 | 0 | 319,131 |
| Net Current Property Tax | 4 | 7,915,054 | 0 | 7,915,054 |
| Delinquent Property Tax Revenue | 5 | 0 | 0 | 0 |
| Penalties, Interest & Costs on Taxes | 6 | 16,020 | 0 | 16,020 |
| Other County Taxes/TIF Tax Revenues | 7 | 1,752,866 | 0 | 1,752,866 |
| Intergovernmental | 8 | 5,358,969 | 1,700,000 | 7,058,969 |
| Licenses & Permits | 9 | 29,300 | 0 | 29,300 |
| Charges for Service | 10 | 582,090 | 0 | 582,090 |
| Use of Money & Property | 11 | 171,400 | 0 | 171,400 |
| Miscellaneous | 12 | 264,600 | 0 | 264,600 |
| Subtotal Revenue | 13 | 16,090,299 | 1,700,000 | 17,790,299 |
| Other Financing Sources: | | | | |
| General Long-Term Debt Proceeds | 14 | 5,070,980 | 0 | 5,070,980 |
| Operating Transfers In | 15 | 1,484,968 | 0 | 1,484,968 |
| Proceeds of Fixed Asset Sales | 16 | 0 | 0 | 0 |
| Total Revenues & Other Sources | 17 | 22,646,247 | 1,700,000 | 24,346,247 |
| EXPENDITURES & OTHER FINANCING USES | | | | |
| Operating: | | | | |
| Public Safety and Legal Services | 18 | 4,092,834 | 0 | 4,092,834 |
| Physical Health and Social Services | 19 | 1,548,677 | 0 | 1,548,677 |
| Mental Health, ID & DD | 20 | 0 | 0 | 0 |
| County Environment & Education | 21 | 947,416 | 0 | 947,416 |
| Roads & Transportation | 22 | 6,661,350 | 0 | 6,661,350 |
| Government Services to Residents | 23 | 888,137 | 0 | 888,137 |
| Administration | 24 | 2,249,954 | 0 | 2,249,954 |
| Nonprogram Current | 25 | 0 | 0 | 0 |
| Debt Service | 26 | 1,776,875 | 0 | 1,776,875 |
| Capital Projects | 27 | 5,589,498 | 1,700,000 | 7,289,498 |
| Subtotal Expenditures | 28 | 23,754,741 | 1,700,000 | 25,454,741 |
| Other Financing Uses: | | | | |
| Operating Transfers Out | 29 | 1,484,968 | 0 | 1,484,968 |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 |
| Total Expenditures & Other Uses | 31 | 25,239,709 | 1,700,000 | 26,939,709 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | -2,593,462 | 0 | -2,593,462 |
| Beginning Fund Balance - July 1, 2023 | 33 | 14,218,759 | 0 | 14,218,759 |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 0 |
| Fund Balance - Restricted | 36 | 9,003,230 | 0 | 9,003,230 |
| Fund Balance - Committed | 37 | 0 | 0 | 0 |
| Fund Balance - Assigned | 38 | 198,607 | 0 | 198,607 |
| Fund Balance - Unassigned | 39 | 2,423,460 | 0 | 2,423,460 |
| Total Ending Fund Balance - June 30, 2024 | 40 | 11,625,297 | 0 | 11,625,297 |

Explanation of Changes: Victory Avenue Bridge Replacement Project funded through State/Federal Pass-Thru reimbursement.

| | | |
|---|------------|--|
|  | 10/30/2023 |  |
| Signature of Certification | Adopted On | County Auditor Signature of Certification |

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 13 day of October A.D., 2023 and ending with the issue of, October 13, 2023.

Christopher J. Hall
Owner/Publisher

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

Acknowledgement and charges for above services \$ 161.32

Subscribed and sworn to before me this 13 day of October 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, 2023 - June 30, 2024

The FLOYD COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024

Meeting Date/Time: 10/30/2023 09:15 AM

Contact: Gloria Carr

Phone: (641) 257-6131 ext.: 1130

Meeting Location: Floyd County Courthouse Board Room

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 |
|---|----|---|-------------------|--------------------------------------|
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| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | 0 |
| Less: Credits to Taxpayers | 3 | 319,131 | 0 | 319,131 |
| Net Current Property Tax | 4 | 7,915,054 | 0 | 7,915,054 |
| Delinquent Property Tax Revenue | 5 | 0 | 0 | 0 |
| Penalties, Interest & Costs on Taxes | 6 | 16,020 | 0 | 16,020 |
| Other County Taxes/TIF Tax Revenues | 7 | 1,752,866 | 0 | 1,752,866 |
| Intergovernmental | 8 | 5,358,969 | 1,700,000 | 7,058,969 |
| Licenses & Permits | 9 | 29,300 | 0 | 29,300 |
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| EXPENDITURES & OTHER FINANCING USES | | | | |
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| Public Safety and Legal Services | 18 | 4,092,834 | 0 | 4,092,834 |
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| Mental Health, ID & DD | 20 | 0 | 0 | 0 |
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| Beginning Fund Balance - July 1, 2023 | 33 | 14,218,759 | 0 | 14,218,759 |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 0 |
| Fund Balance - Restricted | 36 | 9,003,230 | 0 | 9,003,230 |
| Fund Balance - Committed | 37 | 0 | 0 | 0 |
| Fund Balance - Assigned | 38 | 198,607 | 0 | 198,607 |
| Fund Balance - Unassigned | 39 | 2,423,460 | 0 | 2,423,460 |
| Total Ending Fund Balance - June 30, 2024 | 40 | 11,625,297 | 0 | 11,625,297 |

Explanation of Changes: Victory Avenue Bridge Replacement Project funded through State/Federal Pass-Thru reimbursement.

Proof of Publication
 STATE OF IOWA
 FLOYD COUNTY

ss.

\$ 748,24

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 11th day of October, 2023

(Signature)

Sworn to and subscribed in my presence by the said Jane Podgorniak/John Podgorniak, 25th day of October, 2023

(Signature)
 Notary Public

JANE E. PODGORNIAK
 Commission Number 708690
 My Commission Expires
 March 06, 2025

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

The FLOYD COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024. Meeting Date/Time: 10/30/2023 08:15 AM. Fiscal Year: July 1, 2023 - June 30, 2024. Location: Flow County Courthouse Board Room. Contact: Gloria Carr. Phone: (641) 257-6131 ext: 1130.

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 year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to review. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult: <https://dom.iowa.gov/loria-gov-appeals>

| REVENUES & OTHER FINANCING SOURCES | Total Budget as Certified or Last Amended | Current Amendment | Total Budget After Current Amendment |
|---|---|-------------------|--------------------------------------|
| Taxes Levied on Property | 6,234,185 | 0 | 6,234,185 |
| Less: Uncollected Delinquent Taxes - Levy Year | 0 | 0 | 0 |
| Less: Credits to Taxpayers | 318,131 | 0 | 318,131 |
| Net Current Property Tax | 7,915,054 | 0 | 7,915,054 |
| Delinquent Property Tax Revenue | 0 | 0 | 0 |
| Penalties, Interest & Costs on Taxes | 16,020 | 0 | 16,020 |
| Other County Taxes/TIF Tax Revenues | 1,752,856 | 0 | 1,752,856 |
| Intergovernmental | 5,356,959 | 1,700,000 | 7,056,959 |
| Licenses & Permits | 29,300 | 0 | 29,300 |
| Charges for Service | 582,090 | 0 | 582,090 |
| Use of Money & Property | 171,410 | 0 | 171,410 |
| Miscellaneous | 264,800 | 0 | 264,800 |
| Subtotal Revenue | 18,080,299 | 1,700,000 | 17,730,299 |
| Other Financing Sources: | | | |
| General Long-Term Debt Proceeds | 5,070,980 | 0 | 5,070,980 |
| Operating Transfers In: | 1,484,968 | 0 | 1,484,968 |
| Proceeds of Fixed Asset Sales | 0 | 0 | 0 |
| Total Revenues & Other Sources | 22,646,247 | 1,700,000 | 24,346,247 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| Operating: | | | |
| Public Safety and Legal Services | 4,092,834 | 0 | 4,092,834 |
| Physical Health and Social Services | 1,548,677 | 0 | 1,548,677 |
| Mental Health, ID & DD | 0 | 0 | 0 |
| County Environment & Education | 947,416 | 0 | 947,416 |
| Roads & Transportation | 6,661,350 | 0 | 6,661,350 |
| Government Services to Residents | 868,137 | 0 | 868,137 |
| Administration: | 2,245,954 | 0 | 2,245,954 |
| Nonprogram Control | 0 | 0 | 0 |
| Debt Service | 1,770,875 | 0 | 1,770,875 |
| Capital Projects | 5,589,496 | 1,700,000 | 7,289,496 |
| Subtotal Expenditures | 23,754,744 | 1,700,000 | 25,454,744 |
| Other Financing Uses: | | | |
| Operating Transfers Out | 1,484,968 | 0 | 1,484,968 |
| Refunded Debt/Payments to Escrow | 0 | 0 | 0 |
| Total Expenditures & Other Uses | 25,239,709 | 1,700,000 | 26,939,709 |
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| Fund Balance - Nonspendable | 0 | 0 | 0 |
| Fund Balance - Restricted | 9,003,230 | 0 | 9,003,230 |
| Fund Balance - Committed | 0 | 0 | 0 |
| Fund Balance - Assigned | 186,607 | 0 | 186,607 |
| Fund Balance - Unassigned | 2,423,480 | 0 | 2,423,480 |
| Total Ending Fund Balance - June 30, 2024 | 11,623,297 | 0 | 11,623,297 |

Explanation of Changes: Victory Avenue Bridge Replacement Project funded through State/Federal Pass-Through Reimbursement.