

County Finance Committee Meeting

Minutes – Thursday, June 27, 2019

Attendees

The County Finance Committee (the “Committee”) met on Thursday, June 27, 2019 at 10:00 a.m. in the Lucas State Office Building, Capitol Complex, 321 E 12th Street, Des Moines, IA, Room 201.

Committee members present in person or by phone were: Amanda Waske, Janine Sulzner, Marlys Gaston, Melvyn Houser, David Farmer and Pat Wright. Mark Edelman and Russ Hopp were absent. Also present: Carrie Johnson, Department of Management (DOM).

Unless otherwise noted, all actions carried unanimously.

Chairperson Sulzner called the meeting to order at 10:14 a.m.

Sulzner started the meeting asking members to introduce themselves and welcoming the new members Houser and Waske.

Approval of Agenda

Moved by Gaston, Seconded by Houser to approve the agenda. Motion carried.

Approval of Minutes

Moved by Wright, Seconded by Farmer to approve the minutes of the October 2, 2018 County Finance Committee. Motion carried.

DOM Update

Johnson provided an update on various issues, including SF 481 passed in the 2018 session of the Iowa General Assembly, and HF 691 and SF 634 passed in the 2019 session of the Iowa General Assembly, and a preview of the new online budget and financial reporting system. Please see attached document for details. The Committee asked questions regarding the different legislation and gave suggestions for changes to the new notice required as part of SF 634. Johnson encouraged the Committee to provide additional suggestions if needed and indicated she would send out the draft to members electronically. The Committee took no actions.

Other Business

No other business was discussed.

Adjourn

Meeting was adjourned at 11:21 p.m.



DOM UPDATE

County Finance Committee Meeting

June 27, 2019

CHAPTER 27A – IMMIGRATION ENFORCEMENT

IMMIGRATION ENFORCEMENT

- Section 4.1:
 - “A local entity shall not adopt or enforce a policy or take any other action under which the local entity prohibits or discourages the enforcement of immigration laws”
 - Local entity = city or county
- Section 9:
 - State funds are denied to cities or counties found to be in violation of this chapter of the Code of Iowa.
 - DOM is in charge of implementing this penalty-Rules were adopted in December.



IMMIGRATION ENFORCEMENT

Information and rules posted on DOM web site:

<https://dom.iowa.gov/suspension-and-reinstatement-state-funds>

Software companies made aware of potential impact to state distributions (credits and property tax replacements).



COUNTY MHDS

- HF 691 passed in 2019 Legislative Session made changes to mental health services fund balance calculation.
 - Increases required MHDS fund balance spend down from 25% (or 20% for larger regions) to 40%
 - Pushes back the potential reduction of the county MHDS levy due to a too high fund balance to the FY24 budget



COUNTY MHDS

- HF 691
 - Allows counties to recertify their FY20 budget to utilize MHDS fund balance changes imposed by bill.
 - Budgets had to be recertified by May 31. Very few counties recertified, some that did actually reduced.



COUNTY MHDS

- DHS Appropriations bill for FY20 includes language
 - Allows Polk County to transfer from other funds into their MHDS Fund for FY20



PROPERTY TAX NOTIFICATION

PROPERTY TAX NOTIFICATION-SF 634

Beginning with the FY21 budget, requires a new, *additional* public hearing prior to approval of the city/county budget. This property tax rate hearing must include:

- Hearing notice showing the current tax rate and certified tax dollars for certain specified levy rates, the rate and requested dollars as they would be for the budget year if the requested dollars were not increased, and the proposed budget year property tax rate and requested dollars.
- Hearing notice must be published/posted not less than 10, not more than 20 days from the hearing date. The notice must also be posted on the city/county website and social media accounts if they have them.



PROPERTY TAX NOTIFICATION-SF 634

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.
- The adopted resolution must be posted on the city/county website and social media accounts if they have them.



PROPERTY TAX NOTIFICATION – SF634

- County

- General Basic
- General Supplemental
- Rural Basic
- Rural Supplemental

FY2018 to FY2019 Growth

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

- 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

- 524 of 942 over 2%



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. Adjusts the budget protest deadline to April 10 to accommodate the later budget submission deadline.

March 2019

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						



PROPERTY TAX NOTIFICATION-SF 634

DOM will build the new required notice into the budget forms and provide instructions to cities and counties through the budget process.



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: _____

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	
Estimated Tax Rate-General Services	0.00000	0.00000	0.00000	#DIV/0
Taxable Valuations-Rural Services			0	
Requested Tax Dollars-Rural Basic				
Requested Tax Dollars-Rural Supplemental				
Requested Tax Dollars-Rural Services Total	0	0	0	
Estimated Tax Rate-Rural Services	0.00000	0.00000	0.00000	#DIV/0

Explanation of significant increases in the budget:

*Total tax rate may also include certain voted levies, mental health and disabilities services levy and debt service levy.
 **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 budget year

AFR & BUDGET SYSTEM UPGRADE

AFR & BUDGET SYSTEM UPGRADE

- All local budgets and city/county AFRs will be completed via one online system.
- Rollout with the FY19 city/county AFRs.
- Used for completion of FY21 budgets & amendments.
- All will use State of Iowa Enterprise A&A Accounts (existing access for all but cities and schools will be transferred).



AFR & BUDGET SYSTEM UPGRADE



Local Government
Valuation & Finance

[Log In](#)

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Home

County	Status	County
01 - ADAIR COUNTY	Filed	No records found
02 - ADAMS COUNTY	Filed	
03 - ALLAMAKEE COUNTY	Filed	
04 - APPANOOSE COUNTY	Filed	
05 - AUDUBON COUNTY	Filed	
06 - BENTON COUNTY	Filed	



AFR & BUDGET SYSTEM UPGRADE

Online data entry with tab like feel.

Public Summary
GAAP Summary
Revenues Detail
Service Area 1
Service Area 3
Service Area 4
Service Area 6
Service Area 7
Service Area 8
Service Area

Service Area 0
Balance Sheet

PUBLIC SUMMARY

ANNUAL FINANCIAL REPORT
 Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
 For the fiscal year ended June 30, 2019
 County Name: POLK COUNTY County Number: 77
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 4/19/2019

Budget Accounting Basis: GAAP		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financial Sources								
Taxes Levied on Property	1	0	0		0		0	0
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	
Less: Credits to Taxpayers	3	0	0		0		0	
Net Current Property Taxes	4	0	0		0		0	



AFR & BUDGET SYSTEM UPGRADE

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: POLK COUNTY County Number: 77
 FY 2018/2019 ANNUAL FINANCIAL REPORT
 Update Date: 4/19/2019

Reporting Accounting Basis:	GENERAL FUND General Basic	GENERAL FUND General Supplemental	GENERAL FUND General Other	SPECIAL REVENUE FUNDS County MHDS Fund	SPECIAL REVENUE FUNDS Rural Services Basic	SPECIAL REVENUE FUNDS Rural Services Supplemental	SPECIAL REVENUE FUNDS Secondary Roads	SPECIAL REVENUE FUNDS Other	All Permanent Funds	TOTALS Actual 2018/2019	
Law Enforcement Program											
1000 - Uniformed Patrol Services	1									0	1
1010 - Investigations	2									0	2
1020 - Unified Law Enforcement	3									0	3
1030 - Contract Law Enforcement	4									0	4
1040 - Law Enforcement Communications	5									0	5
1050 - Adult Correctional Services	6									0	6
1060 - Administration	7									0	7
Subtotal	8	0	0	0	0	0	0	0	0	0	8



AFR & BUDGET SYSTEM UPGRADE

Publish/Posting

Amendment

Check Errors

Save

Print ▼

Public Summary

CASH Summary

Revenues Detail

Service Area 1

Service Area 3

Service Area 4

Service Area 6

Service Area 7

Service Area 8

Service Area 9

Service Area 0

ANNUAL FINANCIAL REPORT

ANNUAL FINANCIAL REPORT

Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget

For the fiscal year ended June 30, 2019

County Name: ADAIR COUNTY County Number: 01

FY 2018/2019 ANNUAL FINANCIAL REPORT

Update Date: 6/17/2019

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Bu
Revenues & Other Financing Sources								
Taxes Levied on	1	0	0		0		0	
Property								
Less: Uncollected								
Delinquent Taxes -	2		0		0		0	



AFR & BUDGET SYSTEM UPGRADE

On screen navigation through the steps of budget approval.

»

Polk County

[Propose/Publish](#) [Adopt](#) [Certify](#) [Reject](#) [Finalize](#) [Check Errors](#) [Save](#)

[Public Summary](#) [GAAP Summary](#) [Revenues Detail](#) [Service Area 1](#) [Service Area 3](#) [Service Area 4](#) [Service Area 6](#) [Service Area 7](#) [Service Area 8](#) [Service Area 9](#)
[Service Area 0](#) [Balance Sheet](#)

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: POLK COUNTY County Number: 77
FY 2018/2019 ANNUAL FINANCIAL REPORT
Update Date: 4/19/2019



AFR & BUDGET SYSTEM UPGRADE

- County auditors will still receive paper documents from levy authorities.
- DOM certification will be completed online in the system.
- Counties will check off certification steps online.
- Steps will slightly vary from budget to budget.

