

MISCELLANEOUS DISTRICT BUDGET INSTRUCTIONS

Iowa Department of Management

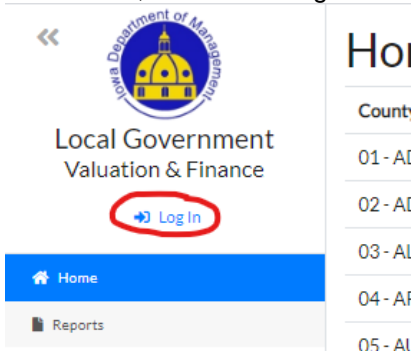
APPLICABLE CODE SECTIONS

Code Chapter 28M	for	Regional Transit Districts
Code Chapter 161A	for	Soil and Water Conservation Subdistricts
Code Chapter 303	for	Land Use Districts
Code Chapter 357	for	Benefited Water Districts
Code Chapter 357B	for	Benefited Fire Districts
Code Chapter 357C	for	Benefited Street Lighting
Code Chapter 357D	for	Benefited Law Enforcement Districts
Code Chapter 357E	for	Benefited Recreational Lake Districts
Code Chapter 357F	for	Emergency Medical Services Districts
Code Chapter 357H	for	Rural Improvement Zones
Code Chapter 358	for	Sanitary Districts
Other Miscellaneous Taxing Districts		

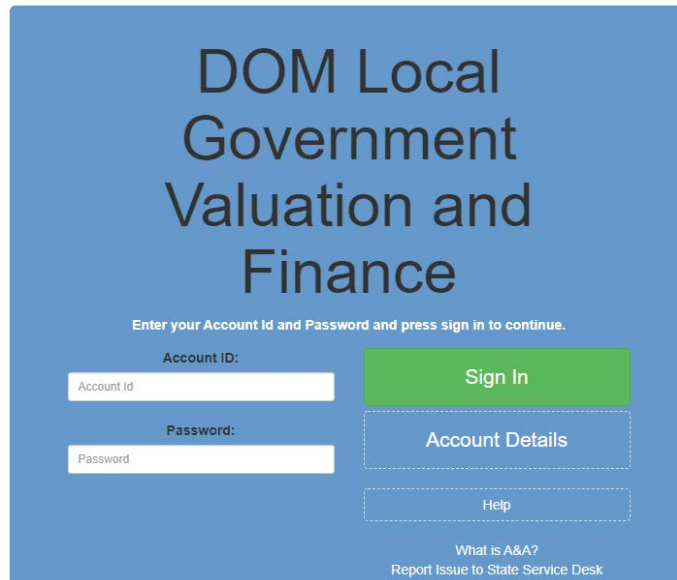
LOCAL GOVERNMENT BUDGETS ONLINE APPLICATION

You must use the Department of Management (DOM) Local Government Budgets online application to complete your budget. You can access the new DOM local government budget system at <https://dom-localgov.iowa.gov/home>.

Once there, click on the login link in the top left corner underneath the logo.



This link will bring up a login in page where district budgets can be accessed by signing in with an A&A account ID. This login ID will be the same ID as in previous years, and can be obtained by clicking on the "Create an Account" at the top of the page.



- Select Help in the blue box or “Report Issue to State Service Desk” if assistance is needed with a password or login ID.

Local Government Budgets Online Application

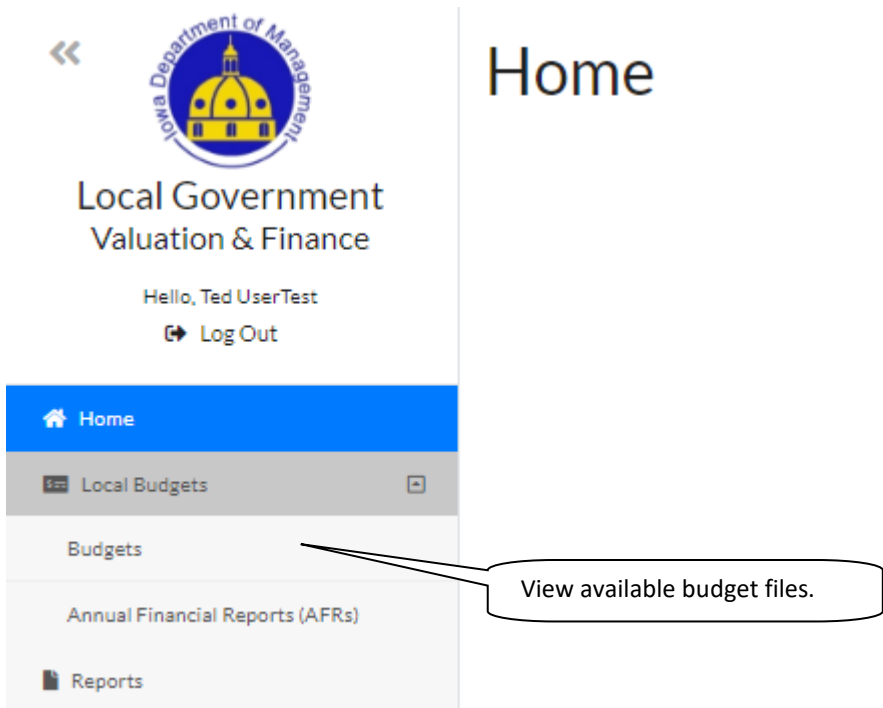
A miscellaneous budget is a compilation of tax levy forms “**Public Hearing**”, “**Adopted Budget Summary**”, “**General Fund**”, “**Debt Service Fund**”, “**Long Term Debt Schedule**”, etc. depending upon if the district is allowed to carry debt. The online software will show a custom set of forms based upon levy authorities found in the online DOM Valuation and Finance System. The appropriate number of tax levy forms will be visible at the top of the budget page.

The online district budget forms also include the “**NOTICE**” form titled “**Proposed Budget Summary**” is to be used as the Notice of Public Hearing. The “**NOTICE**” allows entry of the “**Estimated Beginning Fund Balance**”, “**Other Receipts**”, and “**Expenditures**”. The “**Estimated Amount to be Raised by Taxation**” is calculated by the software and is the summation of all the taxes from the tax levy forms for that district. The software also calculates the “**Ending Fund Balance**” on the form.

To begin your budget:

NOTE: The F11 key will display the budget in full screen allowing you to see more of the budget; hit F11 to return to the regular screen. **BE SURE TO SAVE YOUR BUDGET OFTEN.**

- Using your account id and the access granted by your County Auditor, login to the budget application, you will see this screen, the “Home Page”:



- Click on “Budgets” in the left hand side bar to show the available district budget(s). Access any of the budget files by clicking on the blue action icon to the right of the district name.

» Budgets

Budget ... ▾	LA Code	Name	Status	Last Updated ...	Public Hearin...	Adopt...	Certifi...	Finaliz...	Action
town									
Township To...	25K007	Des Moines	New	10/31/2019 2:...					

The Budget Home page:

Notice Township FireSplit_2 **Adopted Budget**

Click the name to navigate to the desired page

NOTICE OF PUBLIC MEETING - PROPOSED TOWNSHIP BUDGET
Fiscal Year July 1, 2020 - June 30, 2021
County Name: DALLAS COUNTY Township Name: Des Moines

The Board of Trustees of the above-named Township will conduct a public meeting on the proposed fiscal year budget as follows:
Meeting Date: (entered upon publish) Meeting Time: (entered upon publish) Meeting Location: (entered upon publish)
At the public meeting any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.
Clerk's Telephone Number: (entered upon publish) Clerk's Name: (entered upon publish)

File one copy of the Notice of Public Meeting--Proposed Township Budget with the County Auditor no less that 10 days before the date set for the meeting. File one copy of the Adopted Budget Summary on or before March 15.

The "Budget Screens":

- At the top of the form users are able to "Save" "Check Errors", "Print". All print choices can be printed or saved as an Adobe Acrobat file (.PDF) format. A print window will appear to allow you to choose your printer. To save the file as a .PDF, change the printer or destination to "Save as PDF", "Save to PDF", or "Print to Microsoft PDF" and click "Print" or "Save" (options will vary by the internet browser being used).

Local Government Valuation & Finance

Propose/Publish Return To Draft Adopt

Check Errors Save Print

Forms List

The Active Form is shown in BLACK text

Check for errors

Save the form

NOTICE OF PUBLIC MEETING - PROPOSED TOWNSHIP BUDGET
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At the public meeting any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.
Clerk's Telephone Number: (entered upon publish) Clerk's Name: (entered upon publish)

File one copy of the Notice of Public Meeting--Proposed Township Budget with the County Auditor no less that 10 days before the date set for the meeting. File one copy of the Adopted Budget Summary with the County Auditor immediately following the public hearing and on or before March 15.

Levy Limit	FUND (Use Whole Dollars)	A Estimated Beginning Fund Balance July 1, 2020	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2021

- "Check Errors" checks all pages for errors. This can be clicked at anytime and as many times as desired. If any errors are present, a pop-up box will come up showing the errors that must be addressed prior to being able to propose the budget and generate a hearing notice for posting.

You cannot publish your budget

0 warning(s) and 3 error(s) were found in your budget.

- Actual Expenditures must be > 0
- Re-estimated Expenditures must be > 0
- Budget Expenditures must be > 0

Ok

Proposing the budget

- The “Propose” process should be done after the Hearing Date is established. The district notice of public hearing must be posted for a statutory not less than 10, not more than 20 days PRIOR to the date of the hearing.

The “Propose Budget” page:

Click on the “Propose/Publish” button to enter the hearing information and generate a public notice.
You cannot “Propose” a budget containing errors

Local Government Valuation & Finance
Hello, Ted UserTest
Log Out

Propose/Publish Return To Draft Adopt

Check Errors Save Print

Notice Township FireSplit_2 Adopted Budget

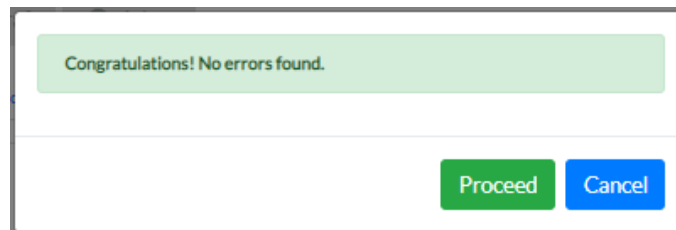
NOTICE OF PUBLIC MEETING - PROPOSED TOWNSHIP BUDGET
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County Name: DALLAS COUNTY Township Name: Des Moines

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Meeting Date: (entered upon publish) Meeting Time: (entered upon publish) Meeting Location: (entered upon publish)
At the public meeting any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.
Clerk's Telephone Number: (entered upon publish) Clerk's Name: (entered upon publish)

File one copy of the Notice of Public Meeting—Proposed Township Budget with the County Auditor no less than 10 days before the date set for the meeting. File one copy of the Adopted Budget Summary with the County Auditor immediately following the public hearing and on or before March 15.

Iowa Code Authority	Levy Limit	FUND (Use Whole Dollars)	A Estimated Beginning Fund Balance July 1, 2020	B Estimated Amount To Be Raised By Taxation	C Estimated Other Receipts	D Estimated Expenditures	E Estimated Ending Fund Balance June 30, 2021
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- Clicking on the “Propose/Publish” button will run a final error check. If there are errors present, the errors will be listed and must be cleared before the budget can be proposed. If no errors are present, a pop-up box will appear with a green “Proceed” button. Click this button to move forward to entering the public notice meeting information.



- After clicking the “Proceed” button, a pop-up box will appear where the date, time, and location of the planned public hearing must be entered. If the proposed hearing date entered is less than 10 days from the current date, the background of the “Public Hearing Date” box will turn **RED**. The date will still be allowed to be used, but this warning is an attempt to help districts set dates that will fulfill the statutory 10/20 day notice period. In the hearing pop-up box, there is also space where a contact name and phone number should be entered. The district clerk’s name and phone number should be entered in these spaces.

- Following the public hearing, the budget is ready to “Adopt” unless the Board/Council elects to make allowable revisions to the budget. If the budget needs to be changed after going through the “Propose/Publish” button, the budget can be reopened to changes by clicking on the “Return to Draft” button that appears at the top of the budget form after the budget has been proposed. Once necessary/allowable changes have been made, the budget can again “Proposed/Published” and now ready to “Adopt”. If no changes are needed after the hearing, simply proceed to the “Adopt” button at the top of the form after Board/Council approval.

BUDGET ADOPTION

Budgets cannot be Adopted if Property Tax Dollars or Expenditures are in excess of the published amounts. The new online system does not require that these amounts be entered and double checked prior to adopting, so make sure that the tax dollars and expenditures are at or less than the posted totals.

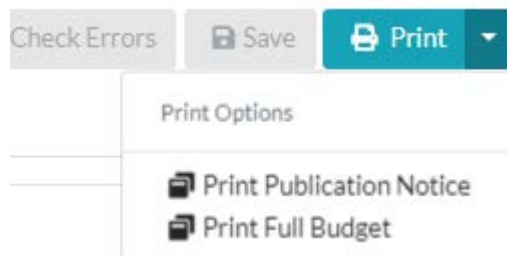
Once the budget is ready to adopt, click the “Adopt” button that will appear at the top of the budget screen. Once the “Adopt” button has been pressed, a pop-up box will appear where the date that the Board of Trustees adopted the budget is entered. Entering this date and clicking the “Adopt” button will submit the electronic copy of the budget to the County Auditor. The district must also submit a signed copy of the Adopted Budget Summary page.

PRINTING AND SAVING A PDF COPY

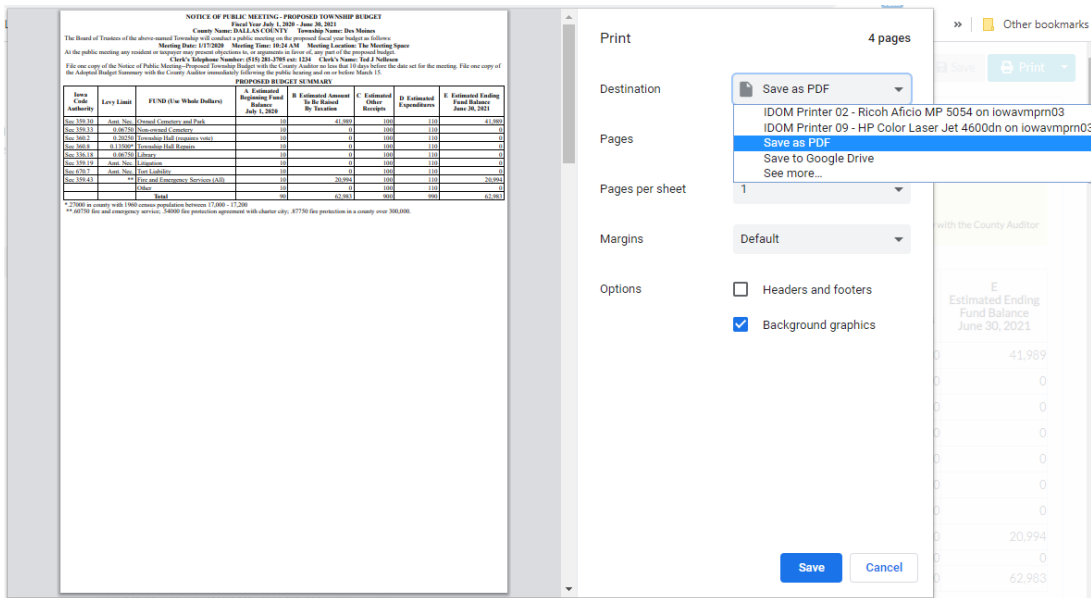
A copy of the district budget can be printed using the “Print” button and dropdown at the top right of the budget form.



The dropdown arrow next to the “Print” button will allow the full budget or just the public hearing notice to be printed.



All print choices can be printed or saved as an Adobe Acrobat file (.PDF) format. A print window will appear to allow you to choose your printer. To save the file as a .PDF, change the printer or destination to “Save as PDF”, “Save to PDF”, or “Print to Microsoft PDF” and click “Print” or “Save” (options will vary by the internet browser being used).



OTHER FEATURES AND MISCELLANEOUS:

- Property Valuations are populated in the budgets once they have been formally filed with the State by the County Auditor.
- Gas and electric utility companies pay excise taxes based upon energy delivered instead of property taxes. Property tax levy rates are computed using valuation with gas and electric utilities. Once computed, the rate is applied to the valuation without gas and electric utilities to arrive at actual property tax dollars and estimated utility tax replacement dollars. You might receive more or less excise tax dollars than the amount estimated. If there is a significant loss, show the loss as negative revenue.
- Be sure the notice is published no less than 10 and no more than 20 days before the date set for the meeting to review the budget.

- A publishable version of the “**NOTICE**” form will generate when the “Propose/Publish” button is pushed and the meeting information is entered. The budgets are to be kept on file with the county auditor.
- A signed copy of the budget form should be filed with the County Auditor.
- The **Certification of Taxes** by DOM will occur during the last week in May or first week in June.

GENERAL INSTRUCTIONS

1. Use only whole dollars.
2. Be sure the ending balance for each year is the same as the beginning balance for the subsequent year (this is forced in the application).
3. Be sure the data on the summary page corresponds with the data on the revenue and expenditure detail pages (the application forces this to match).

TAX REPLACEMENTS, CREDITS AGAINST LEVIED TAXES, AND TAX LEVIES

Tax replacements that are not against levied taxes, such as Military Service Replacement and Mobile Home Replacement, should be included in the "Other Receipts" section of the Supplemental Detail. Credits against levied taxes, such as Homestead, Elderly and Disabled, Ag land, and Family Farm are included in the property taxes levied on line 31. **Do not budget the credits against levied taxes under "Other Receipts"**. If you have any questions, please contact the Department of Management.

GENERAL FUND & DEBT SERVICE FUND (as necessary)

The revenue and expenditure subpages of the General Fund and Debt Service Fund pages are the supporting documents for the budget. The Actuals column on the revenue and expenditure pages contain actual figures for the prior fiscal year. The Re-Estimated column refers to 6 month's actual figures (July – December) and 6 month's estimated figures (January - June) of the fiscal year currently in progress. The Budget column represents estimated figures to be budgeted for the next fiscal year.

Revenues consist of beginning fund balances and all incomes. Line 1 is the beginning fund balance. Lines 2 through 28 itemize Other Receipts (excluding current property taxes and credits against levied taxes). Line 29 then is the sum of "Other Receipts" from lines 2 through 28. Line 30 is the sum of lines 1 and 29. Line 31 is for property taxes levied (includes credits against levied taxes) needed to balance the total resources (line 32) with total requirements (line 66). The property taxes, of course, cannot exceed statutory limits. If they do, the amount must be reduced to the statutory limit and either expenditures or ending fund balance must be decreased, or other revenues increased, to balance the budget. Line 32 is the sum of lines 30 and 31. In other words, total resources is the sum of the beginning balances, other receipts (except credits against levied taxes), and property taxes (which includes credits against levied taxes).

(You may want to consider making a negative entry in “Other Receipts” for any uncollectable amount of Property Taxes Levied shown on the forms that were not or will not be collected in the applicable levy year.)

Expenditure consist of expenditures and ending fund balances. All expenditures must be budgeted and published, even though the expenditures may be funded from sources other than taxes. Expenditures are listed on lines 33 through 60 and summed onto line 61. Ending fund balance is listed on line 65. Total requirements (line 66) is the sum of lines 61 and 65.

Note about the three types of ending fund balances:

Line 62 - Fund Balance – Reserved:

An optional designation for any part of the fund balance legally restricted. Typically, most Districts will not enter anything on this line.

Line 63 - Fund Balance – Unreserved/Designated:

An optional designation for any amount of the fund balance the Board of Trustees has voted to designate for the future purchase of such items as equipment replacement.

Line 64 - Fund Balance – Unreserved/Undesignated:

Total Ending Fund Balance minus any amounts entered as Reserved and minus any amounts entered as Unreserved/Designated computes the Fund Balance – Unreserved/Undesignated. **(The application will do this automatically)**

For each year, and for each fund, total requirements must equal total resources. Further, the ending fund balance for a given year must be the same as the beginning fund balance for the subsequent year. **(The application assures the match automatically)**

GENERAL FUND

Generally, this is where all of your expenditures and any tax levy should be budgeted. (Sanitary Districts, and under special circumstances Rural Improvement Zones, are allowed a debt service levy and the related debt service expenditures within the Debt Service Fund.)

The maximum levy rates per \$1,000 of qualified taxable value are as follows:

DISTRICT TYPE	CODE SECTION	GENERAL FUND LEVY LIMIT	DEBT LEVY AUTHORIZED?
Soil and Water Conservation Sub district	161A.20	\$1.08000	NO
Land Use	303.66	\$0.27000	NO
Benefited Water (250,000 or less population) (For more than 250,000 in population, amount necessary with Board of Supervisors approval.)	357.25	\$0.13500	NO
Benefited Fire	357B.3	\$0.60750	NO
Benefited Street Lighting	357C.7	\$0.54000	NO
Benefited Law Enforcement	357D.8	\$1.00000	NO
Benefited Recreational Lake	357E.8	\$4.00000	NO
Lake Delhi Recreational Lake	357E.8	\$4.00000	YES
Emergency Medical Services	357F.8	\$1.00000	NO
Rural Improvement Zones	357H.8	\$2.50000	NO
Sanitary	358.18	\$0.54000	YES

DEBT SERVICE LEVY

Sanitary Districts are authorized to make a debt service levy, subject to aggregate indebtedness not to exceed five percent of the qualified value of the district. Under certain circumstances, Rural Improvement Zones can make a “standby tax” levy if TIF revenues are not sufficient to pay debt certificates. **Many of the other districts may issue bonds or other debt, but the repayment of the debt is to be anticipated from the General Fund levy, therefore the repayment is to be paid from the General Fund.**

LONG-TERM DEBT INFORMATION

The Long Term Debt Schedule requires one line for each bond issue **and must be filed if there is any outstanding debt in any district.** The “Paid by Other or Debt Service Fund Balance” column of this schedule is for showing funds other than those generated from debt service levies to be used for debt retirement. Also, Sanitary Districts and Rural Improvement Zones should use this column to show any budget-year use of debt service fund balance that was levied in prior years. The “Current Year Util Replace and Debt Service Taxes” is for listing current-year debt service taxes required to make payment on the outstanding debts (Sanitary Districts and Rural Improvement Zones only). You must complete all columns of the form entering a zero if an item is not applicable. Most of the information for the Long Term Debt Schedule comes from the bond resolution.

NOTICE OF PUBLIC HEARING

The Notice of Public Hearing must be published. The data on this form is transferred from and corresponds with the General Fund and Debt Service pages. **Notice of a hearing on the budget must be published not less than 10 nor more than 20 days, before the hearing. For example, if your hearing is set for February 25, your notice must be published no sooner than February 5, and no later than February 15.** Publishing is required in one newspaper published within the boundaries of the District, or if none there published, a newspaper of general circulation therein. **In districts of less than two hundred population, and in lieu of the newspaper publication requirements, the Notice of Public Hearing and Proposed Budget Summary must be posted in three public places in the District within the prescribed time. It is our recommendation to publish well ahead of the certification date to allow adequate time should a second publication be necessary. Most budgets are required to be certified by March 15, however, some budgets require certification as early as January 10. See your Code section for exact details.**

THE COST OF PUBLISHING THE PUBLIC HEARING NOTICE

Section 618.11 of the *Code of Iowa* states the legal notice of advertising rate (for any newspaper) shall be established by the superintendent of printing, pursuant to chapter 17A. The rate is based on a line of eight-point type two inches in length or its equivalent. Typesetting a notice in type smaller than eight-point type and/or on lines longer than two inches would cost more per line but would result in fewer lines. Conversely, typesetting a notice in type larger than eight-point type and/or on lines shorter than two inches would cost less per line but would result in more lines. In other words, the cost for any typeset notice should be the same regardless of the type size selected or the length of the line on which it is printed.

The newspaper publishing this notice may choose to photograph it rather than typeset it. The Iowa Newspaper Association’s position is that publication of matter that may be photographically reproduced for printing instead of typeset shall be compensated at a rate not to exceed the lowest available earned rate for any similar advertising matter. This means that newspapers may charge their earned space rate or the public notice rate they would have charged had they typeset the notice -- whichever is less.

PUBLIC HEARING

Budgeted expenditures and tax levies for each fund may be reduced as a result of the hearing, but neither may be increased without another publication and another hearing according to law.

BUDGET ADOPTION

The final budget adopted by the Board is entered on the Adopted Budget Summary. On this form, the sum of columns "Proposed Expenditures" and Estimated Ending Balance must equal the sum of columns "Beg. Balance and All Other Receipts" and "Estimated Amount to be Raised by Taxation" for each fund. Be sure to complete the certification in its entirety.

FILE

File with your county auditor **by March 15 or any earlier date applicable to your authority: one** signed paper copy of the adopted budget Summary, the General Fund Revenue and Expenditure, the Debt Service Fund Revenue and Expenditure (if applicable), the Long Term Debt Schedule (if applicable), and an original proof of publication. Districts with a population of less than 200 file a copy of the posted notice along with a signed statement of when and where the notice was posted.

PROTEST

Procedures related to the citizen protest of a budget can be found in chapter 24, *Code of Iowa*.

AMENDMENTS

If during the year, expenditures are expected to exceed the amounts for any fund in column C of the adopted budget, the budget must be amended, using Form A653 Miscellaneous, in accordance with section 24.9. A copy of the form is included on the disk provided to you or may be obtained from you county auditor. 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. File a copy of the amendment proceedings (Form A653 Miscellaneous) and proof of publication with the County Auditor. A budget amendment is not required to increase the amount of a transfer.

Inquiries concerning budgeting procedures may be directed to your county auditor or to Ted Nellesen at the Iowa Department of Management (515) 281-3705 or e-mail ted.nellesen@iowa.gov.