

TOWNSHIP BUDGET AND PROGRAM INSTRUCTIONS

TOWNSHIP BUDGET GENERAL INSTRUCTIONS

The Township Board of Trustees (Board) must meet at least **two** times per year, one of those meetings will be to receive comments and hear objections to the proposed township budget.

A township shall keep separate accounts corresponding to the items (levies) in the township's budget. The township shall keep accounts which provide an accurate and detailed statement of all public funds collected, received, or expended for any township purpose, by any township office, employee, or other person, and which show the receipt, use, and disposition of all township property.

The clerk shall prepare an annual report showing all receipts of money and disbursements for each separate tax levy as required by law, showing current debt and account balances as of June 30. This statement will be on a form prescribed by the County Finance Committee (CFC) and the Department of Management (DOM). The Board shall certify the statement as correct and the clerk shall send it to the County Auditor for posting no more than seven days after certification by the Board. The County Treasurer shall withhold property taxes if the **statement** is not received by the County Auditor by September 30.

The Board of Township Trustees must prepare and adopt a budget for the following fiscal year. The budget must show expenditures from each fund, income other than taxes, the amount to be raised by taxes and the tax rate. The budget will be prepared on forms prescribed by the CFC and the DOM and transmitted to the County Auditor for posting. The Board must set the time and place for the budget meeting, which shall be no less than ten and no more than twenty days after the budget is posted by the Auditor. The County Auditor shall certify to the clerk the date of posting.

After the budget meeting, the board shall adopt the budget by resolution and the clerk shall certify the necessary tax levy to the Auditor and the County Board of Supervisors by March 15. The certified levy may be less than, but not more than, the amount proposed in the budget as posted by the Auditor. The County Treasurer will withhold property taxes if the **budget** is not received by the County Auditor by March 15.

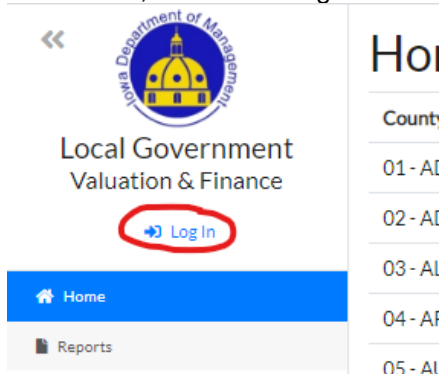
Note on the budget form if a portion of township taxes is sent directly to the provider of emergency medical services. The Auditor is to direct the Treasurer to make this payment. **A copy of the emergency services agreement must be attached to the budget.**

The township budget can and must be amended to permit the expenditure of unexpended cash balances from the prior year or other revenue not anticipated in the current budget. Budget amendments must be prepared and adopted by May 31 of the current year.

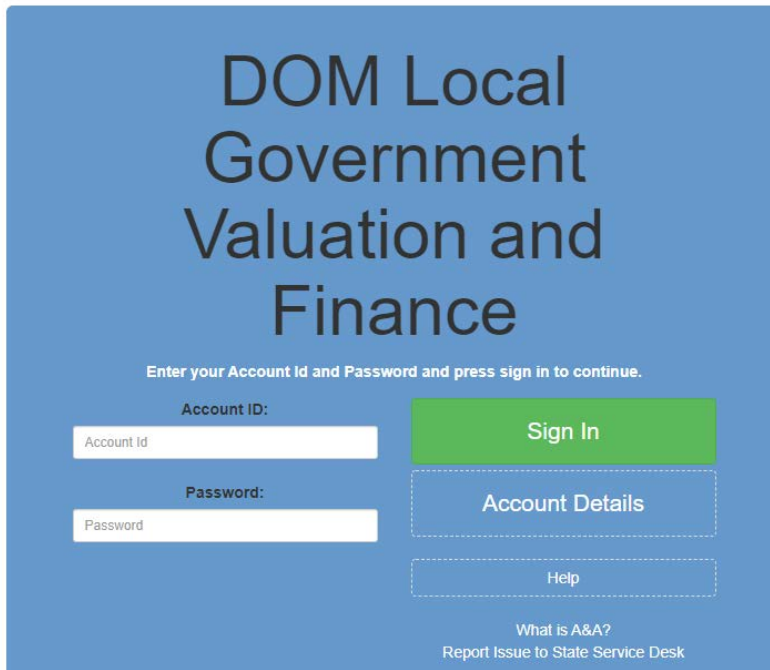
LOCAL GOVERNMENT BUDGETS ONLINE APPLICATION

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 township 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.

TOWNSHIP BUDGET FORM

The Notice page of the township budget serves as the Notice of Public Meeting form for the township. The Adopted Budget Summary is the only form signed by the Township Clerk.

The County Auditor will enter the information you provide into the online township budget form, which completes most of the calculations and prints the forms necessary for posting and approval.

Proposed Budget Summary

The Proposed Budget Summary on the Notice page is posted by the County Auditor. The Proposed Budget Summary becomes the final budget after approval and certification by the Board. The Certified Levy in the Proposed Budget may be less than, but not more than the amount estimated in the proposed budget submitted at the public meeting.

Complete Columns A – E for each fund utilized by the township.

Column A represents the “**Estimated**” fund balance in each fund as of July 1 of the upcoming fiscal year. As noted above, the township is required to account for each fund separately. The Annual Report for June 30 will also require this individual fund breakdown.

Column B represents the amount of taxation. The taxes calculate from information entered in the Property Tax/Utility Tax Replacement Excise Tax Computation section of the form.

Column C represents estimated revenues other than property taxes received by the township.

Column D represents estimated expenditures for the year.

Column E Represents the estimated ending balance for each fund at the end of the fiscal year June 30.
Columns A+B+C-D=E.

The county may provide detailed information when distributing taxes than shown on these forms, if you split the fire and emergency services levy into Fire and Ambulance for example. You should combine these levies on the Fire and Emergency Services Line. If your township is split into more than one tax levy district, (usually for fire purposes), those districts will be combined in the Proposed/Adopted Budget Summary section.

The Other Fund line is for non-levy items that are not include in the other tax levies, such as fence viewing.

Property Tax/Utility Tax Replacement Excise Tax Computation

If your township has only one taxing district you will complete one computation "box". If your township has more that one taxing district, you will complete a computation "box" for each district.

You may break down your fire and emergency services levies in this section.

Column AW represents the amount of tax dollars you are requesting for each levy in this taxing district.
Column BW is the taxable valuation with gas and electric utilities for this taxing district (supplied by the County Auditor.)

Column CW is the tax rate to be applied to the taxable valuation.

Column DW is the taxable valuation without gas and electric utilities (supplied by the County Auditor.)

Column EW represents the property taxes to be levied.

Column FW represents the estimated utility tax replacement excise tax to be raised.

The amounts in column AW for each taxing district are added together in column B of the Proposed Budget Summary.

If you have questions, please contact your County Auditor.

Local Government Budgets Online Application

A township's budget is a compilation of tax levy forms "**TOWNSHIP**", "**FIRESPLIT2**", "**FIRESPLIT3**", "**CEMSPLIT1**", "**CEMSPLIT2**", etc. depending upon the number of fire and cemetery splits existing in a particular township. 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 township 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 township. 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.**


1. 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":

- Home
- Local Budgets
- Budgets
- Annual Financial Reports (AFRs)
- Reports

View available budget files.

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

Click the name to navigate to the desired page

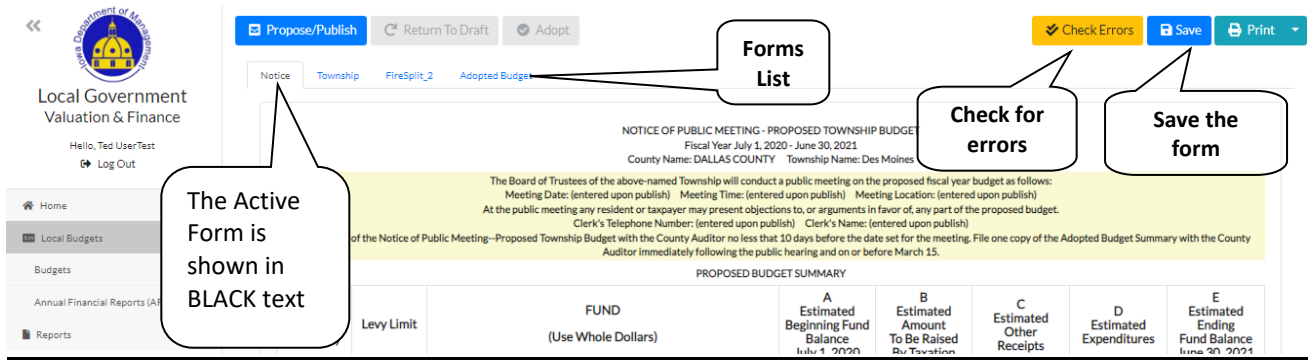
[Notice](#) | [Township](#) | [FireSplit_2](#) | [Adopted Budget](#)

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

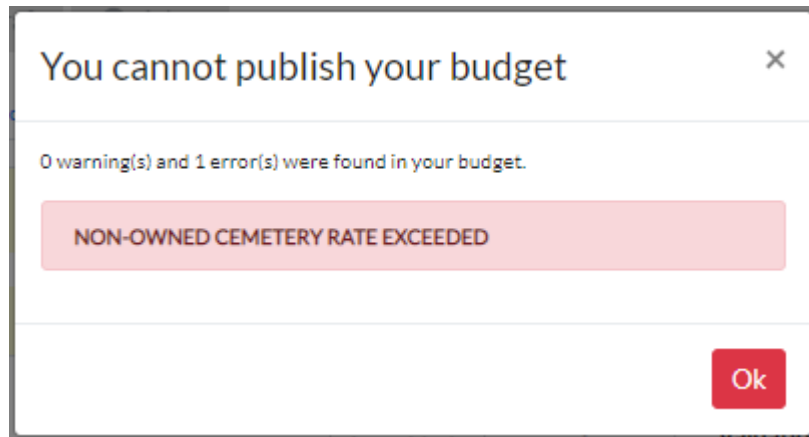
The Board of Trustees of the above-named Township will conduct a public meeting on the proposed fiscal year budget as follows:
 Meeting Date: (entered upon publish) Meeting Time: (entered upon publish) Meeting Location: (entered upon publish)
 At the public meeting any resident or taxpayer may present 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 than 10 days before the date set for the meeting. File one copy of the Adopted Budget Summary with the County Auditor 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).



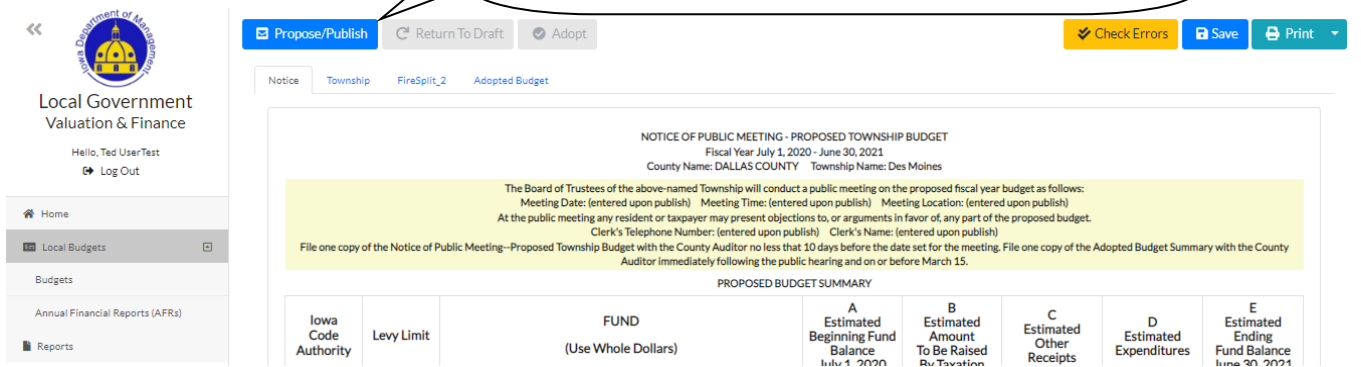
4. “Check Errors” checks all pages for errors. This can be clicked at anytime and as many times as desired. If any errors are present, a pop-up box will come up showing the errors that must be addressed prior to being able to propose the budget and generate a hearing notice for posting.



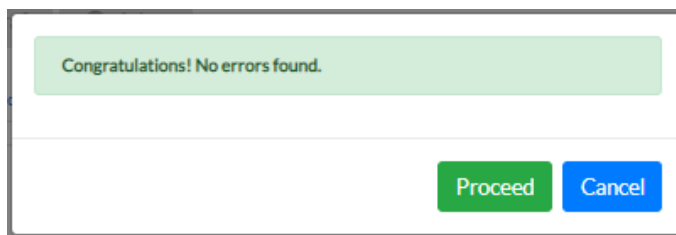
Proposing the budget

- The “Propose” process should be done after the Hearing Date is established. The township 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:

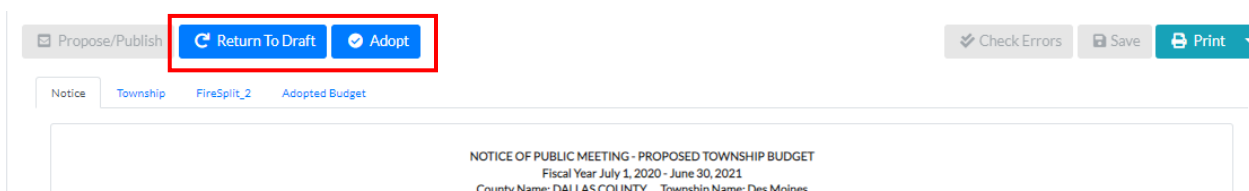


- Clicking on the “Propose/Publish” button will run a final error check. If there are errors present, the errors will be listed and must be cleared before the budget can be proposed. If no errors are present, a pop-up box will appear with a green “Proceed” button. Click this button to move forward to 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 townships 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 township clerk’s name and phone number should be entered in these spaces.

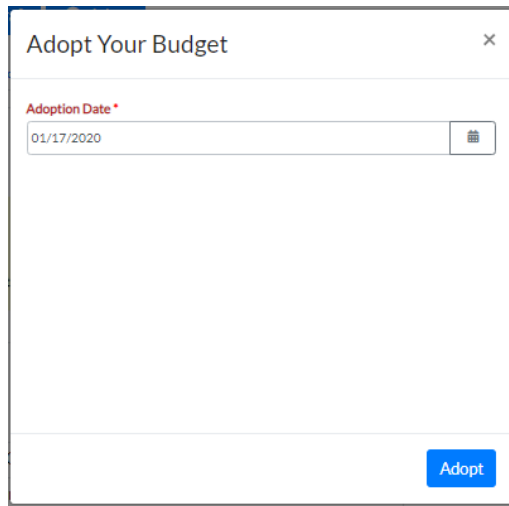
- Following the public hearing, the budget is ready to “Adopt” unless the Board/Council elects to make allowable revisions to the budget. If the budget needs to be changed after going through the “Propose/Publish” button, the budget can be reopened to changes by clicking on the “Return to Draft” button 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 township must also submit a signed copy of the Adopted Budget Summary page.

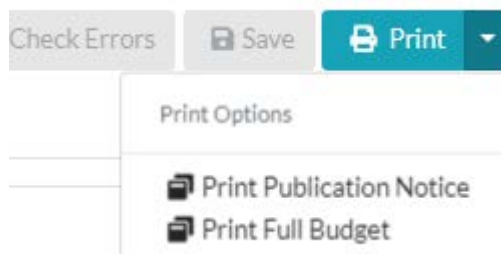


PRINTING AND SAVING A PDF COPY

A copy of the township 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).

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: 1/17/2020 Meeting Time: 10:24 AM Meeting Location: The Meeting Space
 Clerk's Telephone Number: (515) 281-3705 ext: 1234 Clerk's Name: Ted J Nollman

At the public meeting any resident or taxpayer may present objections to, or requests in favor of, any part of the proposed budget.
 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
Sec 350.30	Ann. Sec.	Owned Cemeteries and Park	10	41,089	100	110	41,089
Sec 350.32	0.00750	Nonresidential Cemetery	10	0	100	110	0
Sec 360.2	0.20250	Township Hall (residence vote)	10	0	100	110	0
Sec 360.8	0.11500P	Township Hall Remain	10	0	100	110	0
Sec 376.18	0.00750	Library	10	0	100	110	0
Sec 350.19	Ann. Sec.	Liabilities	10	0	100	110	0
Sec 670.7	Ann. Sec.	Tort Liability	10	0	100	110	0
Sec 319.43	**	Fire and Emergency Services (A10)	10	20,994	100	110	20,994
		Other	10	0	100	110	0
		Total	90	62,083	900	900	62,083

* 27000 is county with 19000 census population between 17,000 - 17,200
 ** 60750 fire and emergency service; 54900 fire protection agreement with charter city; 87750 fire protection in a county over 300,000.

Print 4 pages

Destination: Save as PDF

Pages: 1

Pages per sheet: 1

Margins: Default

Options: Headers and footers Background graphics

Save Cancel

with the County Auditor

E Estimated Ending Fund Balance June 30, 2021
41,989
0
0
0
0
0
0
0
0
20,994
0
62,983

OTHER FEATURES AND MISCELLANEOUS:

- Property Valuations are populated in the Township budget 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.

- **Commercial and Industrial Property Tax Replacement**

You should also budget for the State’s replacement of property tax dollars lost due to the rollback of commercial and industrial property. Previous to FY 2022-2023, an estimate of the amount of property tax backfill to be received had to be completed by the township. Due to a change in the way commercial and industrial backfill payments are to be made, the amount that a township can expect to receive will be stated in a spreadsheet produced yearly by the Iowa Department of Management (<https://dom.iowa.gov/document/commercial-industrial-replacement-payments>).

This spreadsheet shows the yearly payment to be paid to each township from FY 2022-2023 through FY 2028-2029, which is now the final year that a payment will be received. The payment amount to be received will reduce by 1/8 of the FY2021-2022 amount received by the township. Each year the amount to be allocated to each fund of the township will be shown in another spreadsheet produced by the Department of Management each July. To estimate the amount of payment to be allocated to each fund, take each individual tax rate and divide it by the total of all rates. This will result in a proration percentage that can be multiplied against the amount of estimated replacement payment. The result of this calculation will be the amount of dollars that should be budgeted into each fund of the township for which a levy was used.

Report this revenue as “Estimated Other Receipts” in column C on the “NOTICE” form. This calculation will need to be completed for each levy that is in use by the township for the fiscal year.

PROPOSED BUDGET SUMMARY							
			A	B	C	D	E
		FUND	Estimated	Estimated			Estimated
Iowa Code	Levy	(Use Whole Dollars)	Beginning Fund	Amount	Estimated	Estimated	Estimated
Authority	Limit		Balance	To Be Raised	Other	Expenditures	Ending Fund
			July 1, 2015*	By Taxation	Receipts		Balance
							June 30, 2016*
Sec 359.30	Amt. Nec.	Owned Cemetery & Park			26,924		
Sec 359.33	0.06750	Non-owned Cemetery					
Sec 360.2	0.20250	Township Hall (Requires Vote)					
Sec 360.8	0.13500	Township Hall Repairs			3,590		
Sec 336.18	0.06750	Library					
Sec 359.19	Amt. Nec.	Litigation			179		
Sec 670.7	Amt. Nec.	Tort Liability					
Sec 359.43	0.87750	Fire & Emergency Services (All)			31,501		
		Other					
		Total			62,194		

- The “NOTICE” form headings indicate “ADOPTED BUDGET AND CERTIFICATE OF TAXES” and is incorporated into the Township Budget forms.
- Be sure the notice is posted no less than 10 and no more than 20 days before the date set for the meeting to review the budget.
- Post the “NOTICE” form. The budgets are to be kept on file with the county auditor.
- A signed copy of the “NOTICE” form should be filed with the County Auditor.
- The “Township Summary” page (not included in the budget forms) is informational for the county auditor. The “Record Key”, “Levy Name”, and “Taxable Valuations” for each township and split township districts are populated immediately upon creation of any township budget within the county. The Total Dollars, Tax Rate, and Property Taxes Levied are populated only after the budget is “CERTIFIED” by the county auditor. The form is meant to provide a reference document of those township budgets still needing some type of action.
- The **Certification of Taxes** by DOM will occur during the last week in May or first week in June. A township showing zeros for Property Tax Dollars and Tax Rate on the “Township Summary” page will have zero property taxes certified on June 15th prohibiting the township from collection of taxes for the fiscal year.

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