## RESOLUTION NO. 02-01-24-05 RESOLUTION TO AMEND DEPARTMENTAL APPROPRIATIONS

WHEREAS the Board of Supervisors approved a Departmental Appropriations on June 12, 2023, for all departments for the fiscal year beginning July 1<sup>st</sup>, 2023 in accordance with Section 331.434, Subsection 6, Code of Iowa, and

WHEREAS, the appropriations approved on February 1, 2024, are hereby amended in accordance with the attached sheet for the following reasons and with no increase in current fiscal year taxes.

| PASSED, APPROVED, AND ADOPTED TH  | IS 1st DAY OF February 1, 2024. |          |
|---|---------------------------------|----------|
| Scott Cerwinske, Chair  | Steve Breitbach, Vice Chair     | Yes / No |
| Jacob Hackman  Yes No   | Matthew Kuhn                    | Yes / No |
| Travis Suckow  Mes / No  Travis Suckow  ATTEST: Sheila Shekleton, Auditor |                                 |          |

|       |                                       |                 |      |               | FY23-24                                 | FY23-24                     |                  |
|-------|---------------------------------------|-----------------|------|---------------|---|-----------------------------|------------------|
|       |                                       |                 | BU   | DGET FY 23-24 | AMEND 1                                 | AMEND 2                     | FY 23-24 BUDGET  |
| T. NO | DEPT                                  |                 |      |               |   |                             |                  |
| 1     | BOARD OF SUPERVISORS                  |                 | \$   | 272,599.00    | \$ 5,000.00                             | \$ 11,100.00                | \$ 288,699.00    |
| 2     | AUDITOR/ELECTIONS                     |                 | \$   | 427,031.00    | \$ 50,578.00                            | \$ 15,031.00                | \$ 492,640.00    |
|       | TREASURER                             |                 | \$   | 414,025.00    | \$ -                                    | \$ 42,188.00                | \$ 456,213.00    |
|       |                                       |                 |      |               |   |                             |                  |
| 4     |                                       |                 | \$   | 302,883.00    | \$ -                                    | \$ 1,040.00                 | \$ 303,923.00    |
| 5     | SHERIFF                               |                 | \$   | 2,250,685.00  | \$ 222,967.00                           | \$ 91,614.00                | \$ 2,565,266.00  |
| 7     | RECORDER                              |                 | \$   | 187,101.00    | \$ -                                    | \$ 784.00                   | \$ 187,885.00    |
| 20    | CO ENGINEER                           |                 | \$   | 9,946,322.00  | \$ 294,794.00                           | \$ -                        | \$ 10,241,116.00 |
|       | VETERANS AFFAIRS                      |                 | \$   | 80,935.00     | \$ -                                    | \$ 350.00                   | \$ 81,285.00     |
|       |                                       |                 |      |               |   |                             |                  |
|       | CONSERVATION                          |                 | \$   | 583,000.00    | \$ 26,000.00                            | \$ 8,300.00                 | \$ 617,300.00    |
|       | PUBLIC HLTH & HOME CARE SERV.         |                 | \$   | 1,441,540.00  | \$ -                                    | \$ 65,000.00                | \$ 1,506,540.00  |
| 24    | WEED COMMISSIONER                     |                 | \$   | 970.00        | \$ -                                    |                             | \$ 970.00        |
| 25    | DEPT OF HUMAN SERVICES                |                 | \$   | 2,070.00      | \$ -                                    |                             | \$ 2,070.00      |
| 26    | CHICKASAW HERITAGE BUILDING CENTER    |                 | \$   | 120,557.00    | \$ 300,000.00                           | \$ 6,914.00                 | \$ 427,471.00    |
|       | STATE DHS                             |                 | \$   | 10,000.00     | \$ -                                    |                             | \$ 10,000.00     |
|       |                                       |                 | 1    |               |   |                             |                  |
|       | MEDICAL EXAMINER                      |                 | \$   | 50,355.00     | \$ -                                    |                             | \$ 50,355.00     |
| 30    | CO RELIEF                             |                 | \$   | 27,500.00     | \$ -                                    |                             | \$ 27,500.00     |
| 31    | CLERK OF COURT                        |                 | \$   | 70,000.00     | \$ -                                    |                             | \$ 70,000.00     |
| 32    | SANITARIAN (ENVIRONMENTAL HEALTH)     |                 | \$   | 101,417.00    | \$ -                                    | \$ 300.00                   | \$ 101,717.00    |
|       | CO LIBRARY                            |                 | \$   | 124,338.00    | \$ -                                    |                             | \$ 124,338.00    |
|       | EMERGENCY MEDICAL SERVICES            |                 | \$   |               | \$ 366,500.00                           | \$ 201,364.00               |                  |
|       |                                       |                 |      | 1,110,704.00  |   | 201,304.00                  |                  |
|       | LAW ENFORCEMENT BLDG                  |                 | \$   | 53,580.00     | \$ -                                    | The parameters              | \$ 53,580.00     |
|       | COMMUNITY SERVICES BUILDING           |                 | \$   | 40,287.00     | \$ -                                    | \$ 14,450.00                | \$ 54,737.00     |
| 49    | LEMC                                  |                 | \$   | 39,550.00     | \$ -                                    |                             | \$ 39,550.00     |
| 50    | TWP CLERKS AND TRUSTEES               |                 | \$   | 11,710.00     | \$ -                                    |                             | \$ 11,710.00     |
| 51    | GENERAL SERVICES                      |                 | \$   | 806,982.00    | \$ 60,400.00                            | \$ 350.00                   | \$ 867,732.00    |
|       | DATA PROCESSING                       |                 | \$   |               |   | y 330.00                    | \$ 313,000.00    |
|       |                                       |                 | -25  | 313,000.00    | \$ -                                    |                             |                  |
|       | HAZMAT WASTE                          |                 | \$   | 6,007.00      | \$ -                                    |                             | \$ 6,007.00      |
| 54    | FAIR & 4-H                            |                 | \$   | 14,000.00     | \$ -                                    |                             | \$ 14,000.00     |
| 55    | SANITARY DISPOSAL                     |                 | \$   | 34,500.00     | \$ -                                    | \$ 85,000.00                | \$ 119,500.00    |
| 58    | UNEMPLOYMENT COMPENSATION             |                 | \$   | 5,000.00      | \$ -                                    |                             | \$ 5,000.00      |
|       | CONSERVATION ENHANCEMENT              |                 | \$   | 48,000.00     | \$ -                                    |                             | \$ 48,000.00     |
|       |                                       |                 | \$   |               |   |                             |                  |
|       | EMERGENCY MANAGEMENT COMMISSION       | <b>V</b>        | 1000 | 100,000.00    | \$ -                                    |                             |                  |
| 75    | RECORDER'S SURCHARGE                  |                 | \$   | 2,500.00      | \$ -                                    |                             | \$ 2,500.00      |
| 79    | RECYCLING                             |                 | \$   | 27,384.00     | \$ -                                    |                             | \$ 27,384.00     |
| 80    | CIVIL SERVICE COMMISSION              |                 | \$   | 350.00        | \$ -                                    |                             | \$ 350.00        |
|       | PLANNING COMMISSION                   |                 | \$   | 9,172.00      | \$ -                                    |                             | \$ 9,172.00      |
|       | K-9 UNIT                              |                 | \$   | 6,600.00      | \$ -                                    |                             | \$ 6,600.00      |
|       |                                       |                 |      | 0.000         |   |                             |                  |
|       | DARE ACCT                             |                 | \$   | 700.00        | \$ -                                    | The Charles Control Control | \$ 700.00        |
|       | NON-DEPARTMENTAL                      |                 | \$   | 1,984,323.00  | \$ (236,000.00)                         | \$ 52,270.00                | \$ 1,800,593.00  |
|       | LEASE AGREEMENTS - RADIO COMM         | \$ 18,000.00    |      |               |   |                             |                  |
|       | COUNCIL ON AGING                      | \$ 7,000.00     |      |               |   |                             |                  |
|       | NORTHEAST IA AREA AGENCY ON AGING     | \$ 1,000.00     |      |               |   |                             |                  |
|       | NORTHEAST COMMUNITY ACTION            |                 |      |               | ć (F.000.00)                            |                             |                  |
|       |                                       | \$ 25,000.00    |      |               | \$ (5,000.00)                           |                             |                  |
|       | RIVERVIEW CENTER                      | \$ 2,000.00     |      |               | \$ 1,000.00                             |                             |                  |
|       | HELPING SERVICES NORTHEAST IOWA       | \$ 5,000.00     |      |               |   |                             |                  |
|       | FOSTER GRANDPARENTS                   | \$ 1,000.00     |      |               |   |                             |                  |
|       | SOIL CONSERVATION                     | \$ 4,000.00     |      |               |   |                             |                  |
|       | COUNTY ECONOMIC DEVELOPMENT           | \$ 5,000.00     |      |               |   |                             |                  |
|       |                                       |                 |      |               |   |                             |                  |
|       | EASTERN TOURISM                       | \$ 500.00       |      |               |   |                             |                  |
|       | NORTHEAST IOWA RC&D                   | \$ 6,000.00     |      |               |   |                             |                  |
|       | UPPER WASPI RIVER WATER SHED          | \$ 600.00       |      |               |   |                             |                  |
|       | OPIOID SETTLEMENT                     | \$ 40,000.00    |      |               |   |                             |                  |
|       | CHICKASAW COUNTY TOURISM              | \$ 17,750.00    |      |               |   |                             |                  |
|       | ARPA                                  | \$ 1,150,000.00 |      |               | \$ (500,000.00)                         |                             |                  |
|       |                                       |                 |      |               | \$ (500,000.00)                         |                             |                  |
|       | DEBT SERVICE                          | \$ 476,473.00   |      |               |   |                             |                  |
|       | CAPITAL PROJECTS                      | \$ 225,000.00   |      |               | \$ 68,000.00                            |                             |                  |
|       | CO ECONOMIC DEV-NASHUA DAM            |                 |      |               | \$ 50,000.00                            |                             |                  |
|       | ADMINISTRATION EXPENSE - ISG PIPELINE |                 |      |               | \$ 150,000.00                           |                             |                  |
|       | AG EXTENTION FARM SAFETY              |                 |      |               |   | \$ 2,870.00                 |                  |
|       | ADMINISTRATION SERVICES-TIF           |                 |      |               |   | \$ 30,000.00                |                  |
|       |                                       |                 |      |               |   |                             |                  |
|       | GILMORE CO PROPERTY TAXES             |                 |      |               |   | \$ 400.00                   |                  |
|       | ARPA JAIL FEASIBILITY STUDY           |                 |      |               |   | \$ 9,000.00                 |                  |
|       | CO ECONOMIC DEVELOPMENT               |                 |      |               |   | \$ 10,000.00                |                  |
|       | SUB TOTAL                             | \$ 1,984,323.00 |      |               | \$ (236,000.00)                         | \$ 52,270.00                |                  |
|       | TOTAL                                 | , . , ,         | \$   | 21,027,677.00 | . , , , , , , , , , , , , , , , , , , , | \$ 596,055.00               | \$ 22,713,971.00 |
|       |                                       |                 |      |               | A 00 000 00                             | 2 330,033.00                |                  |
|       | TRANSFERS OUT                         |                 | \$   | 2,678,515.00  | \$ 99,955.00                            |                             | \$ 2,778,470.00  |
|       | GRAND TOTAL WITH TRANSFERS            |                 | \$   | 23,706,192.00 | \$ (136,045.00)                         |                             | \$ 25,492,441.00 |
|       |                                       |                 |      |               |   |                             |                  |
| 56    | ASSESSOR                              |                 | \$   | 555,822.00    |   |                             |                  |
|       | SCHROEDER STEWARSHIP FUND             |                 | \$   | 1,200.00      |   |                             |                  |
|       |                                       |                 |      |               |   |                             |                  |
|       | EMERGENCY MANAGEMENT COMMISSION       | 1               | \$   | 252,069.00    |   |                             |                  |
| 71    | 911 SERVICE BOARD                     |                 | \$   | 514,105.00    |   |                             |                  |
| 11    |                                       |                 |      |               |   |                             |                  |

| PUBLIC & LEGAL SAFETY             | DEPARTMENT  | DEPARTMENT   | DEPARTMENT   | DEPARTMENT   | DEPARTMENT     | DEPARTMENT    | DEPARTMENT    | DEPARTMENT                              | DEPARTMENT | DEPARTMENT    | DEPARTMEN'  | DEPARTM    |
|-----------------------------------|---|--|--|--|----------------|---------------|---------------|---|------------|---------------|-------------|------------|
| \$4,325,999.00                    |   | 0005   | 0028   | 0031   | 0037           | 0045          | 0053          | 0070                                    | 0095       | 0096          | 99-LEASE    | 99         |
|                                   |   | \$2,565,266.00   |  | Alternative Control of the Control o | \$1,142,568.00 | \$53,580.00   | \$6,007.00    | \$100,000.00                            | \$6,600.00 | \$700.00      | \$18,000.00 | \$9,000.00 |
| PHYSICAL HEALTH & SOCIAL SERVICES | DEPARTMENT  | DEPARTMENT   |  | DEPARTMENT   | DEPARTMENT     | DEPARTMENT    | DEPARTMENT    | DEPARTMENT                              |            |               |             |            |
| \$1,860,849.00                    |   | 0023   | 0025   | 0027   | 0030           | 0032          | 0046          | 0099                                    |            |               |             |            |
|                                   | CONTRACTOR OF THE PARTY OF THE | \$1,506,540.00   | And the second second second second  |  | \$27,500.00    | \$101,717.00  | \$54,737.00   | \$77,000.00                             |            |               |             |            |
| COUNTY ENVIRONMENT AND EDUCATION  | DEPARTMENT  | INCOME AND ADDRESS OF THE PARTY | The state of the s | DEPARTMENT   | DEPARTMENT     | DEPARTMENT    | DEPARTMENT    | 220000000000000000000000000000000000000 | DEPARTMENT |               |             |            |
| \$988,384.00                      | 10000   | 0024   | 0033   | 0054   | 0055           | 0079          | 0083          | 0099                                    | 1          |               |             |            |
| ROADS & TRANSPORTATION            | \$591,300.00<br>DEPARTMENT  | \$970.00   | \$124,338.00   | \$14,000.00  | \$119,500.00   | \$27,384.00   | \$9,172.00    | \$96,720.00                             | 5000       |               |             |            |
| \$7,577,918.00                    | 0020  |  |  |  |                |               |               |   |            |               |             |            |
|                                   | \$7,577,918.00  |  |  |  |                |               |               |   |            |               |             |            |
| GOV'T SERVICES TO RESIDENTS       | DEPARTMENT  | DEPARTMENT   | DEPARTMENT   | DEPARTMENT   | DEPARTMENT     |               |               |   |            |               |             |            |
| \$682,901.00                      | 0002  | 0003   | 0007   | 0050   | 0075           |               |               |   |            |               |             |            |
|                                   | \$209,833.00  | \$270,973.00   | \$187,885.00   | \$11,710.00  | \$2,500.00     |               |               |   |            |               |             |            |
| ADMINISTRATION                    | DEPARTMENT  | DEPARTMENT   | DEPARTMENT   | DEPARTMENT   | DEPARTMENT     | DEPARTMENT    | DEPARTMENT    | DEPARTMENT                              | DEPARTMENT | DEPARTMENT    |             |            |
| \$2,280,249.00                    | 0001  | 0002   | 0003   | 0026   | 0049           | 0051          | 0052          | 0058                                    | 0080       | 99            |             |            |
|                                   | \$ 283,699.00   | \$ 282,807.00  | \$ 185,240.00  | \$ 122,471.00  | \$ 39,550.00   | \$ 867,732.00 | \$ 313,000.00 | \$ 5,000.00                             | \$ 350.00  | \$ 180,400.00 |             |            |
| DEBT SERVICE                      | DEPARTMENT  |  |  |  |                |               |               |   |            |               |             |            |
| \$476,473.00                      | \$ 476,473.00   |  |  |  |                |               |               |   |            |               |             |            |
| CAPITAL PROJECTS                  | DEPARTMENT  | DEPARTMENT   | DEPARTMENT   | DEPARTMENT   | DEPARTMENT     | DEPARTMENT    | DEPARTMENT    |   |            |               |             |            |
| \$4,521,198.00                    | 0020  | 0065   | 0099   | 22   | 26             | 37            |               |   |            |               |             |            |
|                                   | \$2,663,198.00  | \$48,000.00  | \$943,000.00   | \$ 26,000.00   | \$ 305,000.00  | \$ 536,000.00 |               |   |            |               |             |            |
| EXPENDITURES BY SERVICE AREA      |   |  |  |  |                |               |               |   |            |               |             |            |
| \$ 22,713,971.00                  |   |  |  |  |                |               |               |   |            |               |             |            |