

**Resolution 2018 - 22
Increase/Decrease
Final Department Appropriation
For Fiscal Year 18/2019**

Whereas, Lyon County, approved their 18/2019 budget on February 26, 2018 and the first appropriation for the fiscal year was made July 9, 2018 - Resolution 2018-20.

Final expenses for the Restoration of the Courthouse Murals and Law Annex Parking Lot have now been submitted for payment in July 2018. Said expenses were not budgeted in FY2019. A department appropriation will be made at this time with a budget amendment to be made at a later date. Expenses will be from the same Service Area.

Increases or decreases in department appropriations do not require a budget amendment, as long as none of the 10 major classes of expenditures are increased. Instead, changes in departmental appropriations may be provided by resolution at any regular meeting of the board. Any increases in departmental appropriations will have to be offset by decreases in other departmental appropriations.

Whereas, Iowa Code Section 331.434(6) provides for increases or decreases in appropriations for the departments during the ensuing fiscal year. A public hearing is not required for the decrease since the appropriations are not more than 10% or \$5,000 for that department.

Therefore, be it resolved by the Lyon County Board of Supervisors to appropriate funds as follows:

Service Area #9

1. \$14,800 from - Department 99 – Non-Departmental

To: Department 55 – Board Control - Casino

Passed and approved this 23rd day of July, 2018.

ATTEST: 

Jen Smit
Lyon County Auditor



Randy Bosch, Chairman
Lyon County Board of Supervisors