

I hereby certify that the foregoing Act, Senate File 2124, was published in The Nevada Evening Journal, Nevada, Iowa on March 16, 1978, and in The Sioux City Journal, Sioux City, Iowa on March 20, 1978.

MELVIN D. SYNHORST, *Secretary of State*

CHAPTER 1033
COUNTY CONSERVATION FUND

S. F. 2115

AN ACT authorizing the temporary transfer of money from the general fund of the county to the county conservation fund to match federal funds.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section twenty-four point twenty-two (24.22), Code 1977, is amended to read as follows:

24.22 TRANSFER OF ACTIVE FUNDS--POOR FUND. Upon the approval of the state board, it shall be lawful to make temporary or permanent transfers of money from one fund of the municipality to another fund thereof; but in no event shall there be transferred for any purpose any of the funds collected and received for the construction and maintenance of secondary roads. The certifying board or levying board, as the case may be, shall provide that money temporarily transferred shall be returned to the fund from which it was transferred within such time and upon such conditions as the state board shall determine, provided that it shall not be necessary to return to the emergency fund, or to any other fund no longer required, any money transferred therefrom to any other fund. However, the board of supervisors may temporarily transfer any unobligated funds from the county general fund to the county conservation fund without approval of the state board as provided in section one hundred eleven A point six (111A.6) of the Code. No transfer shall be made to a poor fund unless there is a shortage in said fund after the maximum permissible levy has been made for said fund.

Sec. 2. Section one hundred eleven A point six (111A.6), unnumbered paragraph one (1), Code 1977, is amended to read as follows:

111A.6 FUNDS--TAX LEVY--GIFTS--ANTICIPATORY BONDS. Upon the adoption of any county of the provisions of this chapter,

the county board of supervisors of such county may by resolution appropriate an amount of money from the general fund of the county for the payment of expenses incurred by the county conservation board in carrying out its powers and duties, ~~and it~~. The board of supervisors may temporarily transfer by resolution, any unobligated funds from the general fund of the county to the county conservation fund in anticipation of or to match committed receipts of federal funds from the Heritage Conservation and Recreation Service. The transferred funds shall be returned to the general fund of the county within such time not to exceed five (5) years as specified by the board of supervisors or upon receipt of the federal funds, whichever date is earlier. The board of supervisors may levy or cause to be levied an annual tax, in addition to all other taxes, of not more than twenty-seven cents per thousand dollars of the assessed value of all real and personal property subject to taxation within such county, upon proper certification by said county conservation board made pursuant to and in compliance with all of the provisions of chapter 24, which tax shall be collected by the county treasurer as other taxes are collected, and shall be paid into a separate and distinct fund to be known as the county conservation fund, to be paid out upon the warrants drawn by the county auditor upon requisition of the county conservation board for the payment of expenses incurred in carrying out the powers and duties of said conservation board. The county conservation board shall have no power or authority to contract any debt or obligation in any year in excess of the moneys in the hands of the county treasurer immediately available for such purposes, except the board of supervisors may authorize deferred payments for land acquisition purchases not to exceed one-fourth of the annual conservation fund levy nor to extend over a period of ten years or except for projects to be financed from unobligated funds in the county conservation fund and committed federal matching grants. Any single expenditure of, or contract to expend, a sum of five thousand dollars shall be subject to the provisions of chapter 23. Gifts, contributions and bequests of money and all rent, licenses, fees and charges and other revenue or money received or collected by the board shall be deposited in the county conservation fund to be used for the purchase of land, property and equipment and the payment of expenses incurred in carrying out the activities of the board, except

that moneys given, bequeathed, or contributed upon specified trusts shall be held and applied in accordance with the trust specified.

Sec. 3. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in The Cedar Rapids Gazette, a newspaper published in Cedar Rapids, Iowa, and in the Evening Democrat, a newspaper published in Fort Madison, Iowa.

Approved June 12, 1978

I hereby certify that the foregoing Act, Senate File 2115, was published in The Cedar Rapids Gazette, Cedar Rapids, Iowa on June 19, 1978, and in the Evening Democrat, Fort Madison, Iowa on June 19, 1978.

MELVIN D. SYNHORST, *Secretary of State*

CHAPTER 1034

LOCAL BUDGET PUBLIC HEARING

H. F. 2128

AN ACT relating to the publication requirements for an additional public hearing required under local budget law.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section twenty-four point forty-one (24.41), Code 1977, is amended to read as follows:

24.41 ADDITIONAL PUBLIC HEARING--FISCAL YEARS--~~1977-78~~
~~AND YEAR~~ 1978-79.

Upon receipt of the notification from the state comptroller that the property tax budget of the certified total budget of a political subdivision for the fiscal year beginning ~~July 1, 1977~~ July 1, 1978, exceeds seven percent but not more than nine percent of the property tax budget of such political subdivision for the base year, the governing body of such political subdivision shall publish notice of and conduct a second public hearing not later than April 15. The date, time and location of the public hearing and ~~the information required to be published under section 24.42 of this division,~~ either a revised budget estimate summary and a statement of what changes have been made or a statement that the originally proposed budget has not been revised, together with the state comptroller's budget limit calculation table shall be published in a newspaper having general circulation throughout the