

<b>COUNTY NAME:</b>	<b>NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE</b>	<b>CO NO:</b>
Buchanan	Fiscal Year July 1, 2018 - June 30, 2019	10

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
03-05-2018	10:00 a.m.	Board of Supervisors Chambers, Courthouse

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW"

County Web Site (if available):	County Telephone Number:
buchanancountyiowa.org	319-334-3578

Iowa Department of Management Form 630 (Publish)	Budget 2018/2019	Re-Est 2017/2018	Actual 2016/2017	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property*	1 7,167,048	7,304,125	7,162,012	0.04
Less: Uncollected Delinquent Taxes - Levy Year	2 2,205	2,505	1,608	
Less: Credits to Taxpayers	3 447,785	472,480	498,161	
Net Current Property Taxes	4 6,717,058	6,829,140	6,662,243	
Delinquent Property Tax Revenue	5 1,915	1,990	697	
Penalties, Interest & Costs on Taxes	6 56,500	56,800	49,060	
Other County Taxes/TIF Tax Revenues	7 1,069,555	1,081,570	1,199,845	-5.59
Intergovernmental	8 5,947,884	5,879,222	6,762,415	
Licenses & Permits	9 33,707	33,757	31,221	
Charges for Service	10 626,104	627,955	650,775	
Use of Money & Property	11 181,805	236,140	235,564	
Miscellaneous	12 108,090	127,486	270,966	
<b>Subtotal Revenues</b>	13 14,742,618	14,874,060	15,862,786	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0		280,000	
Operating Transfers In	15 2,718,037	2,685,653	2,719,049	
Proceeds of Fixed Asset Sales	16 10,000	21,000	56,916	
<b>Total Revenues &amp; Other Sources</b>	17 17,470,655	17,580,713	18,918,751	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18 3,812,331	3,639,626	3,320,326	7.15
Physical Health and Social Services	19 665,209	633,745	567,660	8.25
Mental Health, ID & DD	20 1,362,166	1,029,088	1,006,120	16.36
County Environment and Education	21 1,221,243	1,174,851	1,222,950	-0.07
Roads & Transportation	22 6,789,250	5,319,300	5,717,294	8.97
Government Services to Residents	23 783,306	721,665	654,387	9.41
Administration	24 1,653,719	1,658,266	1,503,208	4.89
Nonprogram Current	25 63,175	74,623	67,666	-3.38
Debt Service	26 541,841	536,773	3,406,413	-60.12
Capital Projects	27 975,350	719,530	902,922	3.93
<b>Subtotal Expenditures</b>	28 17,867,590	15,507,467	18,368,946	
Other Financing Uses:				
Operating Transfers Out	29 2,706,977	2,684,477	2,719,049	
Refunded Debt/Payments to Escrow	30 0			
<b>Total Expenditures &amp; Other Uses</b>	31 20,574,567	18,191,944	21,087,995	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32 -3,103,912	-611,231	-2,169,244	
Beginning Fund Balance - July 1,	33 5,977,122	6,588,353	8,757,597	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0			
Fund Balance - Nonspendable	35 0			
Fund Balance - Restricted	36 0			
Fund Balance - Committed	37 0			
Fund Balance - Assigned	38 0			
Fund Balance - Unassigned	39 2,873,210	5,977,122	6,588,353	
Total Ending Fund Balance - June 30,	40 2,873,210	5,977,122	6,588,353	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 5,207,210	Urban Areas: 4.91117
Rural Only Levies*: 1,959,838	Rural Areas: 7.83058
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 0	
Utility Replacmnt. Excise Tax: 201,940	Date: 02-12-2018

Explanation of any significant items in the budget:

**Buchanan County ADOPTED BUDGET SUMMARY**

02-12-2018

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2018/2019 (F)	2017/2018 (G)	2016/2017 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	4,682,477	1,959,838	524,733		7,167,048	7,304,125	7,162,012	1
Less: Uncollected Delinquent Taxes - Levy Year	2	1,500	540	165		2,205	2,505	1,608	2
Less: Credits to Taxpayers	3	313,905	99,500	34,380		447,785	472,480	498,161	3
Net Current Property Taxes	4	4,367,072	1,859,798	490,188		6,717,058	6,829,140	6,662,243	4
Delinquent Property Tax Revenue	5	1,050	750	115		1,915	1,990	697	5
Penalties, Interest & Costs on Taxes	6	56,500				56,500	56,800	49,060	6
Other County Taxes/TIF Tax Revenues	7	124,659	931,203	0	13,693	1,069,555	1,081,570	1,199,845	7
Intergovernmental	8	849,398	5,058,401	0	40,085	5,947,884	5,879,222	6,762,415	8
Licenses & Permits	9	0	33,707			33,707	33,757	31,221	9
Charges for Service	10	609,254	16,850			626,104	627,955	650,775	10
Use of Money & Property	11	66,605	115,200			181,805	236,140	235,564	11
Miscellaneous	12	18,090	90,000			108,090	127,486	270,966	12
<b>Subtotal Revenues</b>	13	6,092,628	8,105,909	0	544,081	14,742,618	14,874,060	15,862,786	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0			0		280,000	14
Operating Transfers In	15	984,000	1,704,037	30,000	0	2,718,037	2,685,653	2,719,049	15
Proceeds of Fixed Asset Sales	16	0	10,000			10,000	21,000	56,916	16
<b>Total Revenues &amp; Other Sources</b>	17	7,076,628	9,819,946	30,000	544,081	17,470,655	17,580,713	18,918,751	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
Public Safety and Legal Services	18	2,607,076	1,205,255			3,812,331	3,639,626	3,320,326	18
Physical Health and Social Services	19	597,173	68,036			665,209	633,745	567,660	19
Mental Health, ID & DD	20	0	1,362,166			1,362,166	1,029,088	1,006,120	20
County Environment and Education	21	765,485	455,758			1,221,243	1,174,851	1,222,950	21
Roads & Transportation	22	0	6,789,250			6,789,250	5,319,300	5,717,294	22
Government Services to Residents	23	775,956	7,350			783,306	721,665	654,387	23
Administration	24	1,653,719	0			1,653,719	1,658,266	1,503,208	24
Nonprogram Current	25	63,175	0			63,175	74,623	67,666	25
Debt Service	26	0	4,000	537,841	0	541,841	536,773	3,406,413	26
Capital Projects	27	160,000	815,350	0		975,350	719,530	902,922	27
<b>Subtotal Expenditures</b>	28	6,622,584	10,707,165	0	537,841	17,867,590	15,507,467	18,368,946	28
Other Financing Uses:									
Operating Transfers Out	29	1,078,500	1,628,477	0	0	2,706,977	2,684,477	2,719,049	29
Refunded Debt/Payments to Escrow	30	0	0			0			30
<b>Total Expenditures &amp; Other Uses</b>	31	7,701,084	12,335,642	0	537,841	20,574,567	18,191,944	21,087,995	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-624,456	-2,515,696	30,000	6,240	-3,103,912	-611,231	-2,169,244	32
Beginning Fund Balance - July 1,	33	1,467,881	4,380,301		128,940	5,977,122	6,588,353	8,757,597	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0			34
Fund Balance - Nonspendable	35	0	0			0			35
Fund Balance - Restricted	36	0	0			0			36
Fund Balance - Committed	37	0	0			0			37
Fund Balance - Assigned	38	0	0			0			38
Fund Balance - Unassigned	39	843,425	1,864,605	30,000	135,180	2,873,210	5,977,122	6,588,353	39
<b>Total Ending Fund Balance - June 30,</b>	40	843,425	1,864,605	30,000	135,180	2,873,210	5,977,122	6,588,353	40

Proposed tax rate per \$1,000 valuation for County purposes: 4.91117 Urban areas; 7.83058 Rural areas; Any special district rates excluded. \_\_\_\_\_  
This line and the next line reserved for notes: \_\_\_\_\_

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**

Fiscal Year July 1, 2018 - June 30, 2019

Iowa Department of Management

02-12-2018

County Name: Buchanan

County Number: 10

Date Budget Adopted: 3/5/2018

Budget Basis: CASH

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

**Certification of Mental Health and Disabilities Services Fund Levy Dollars:**

County MHDS Fund Levy Dollars (cannot exceed statutory max)

		(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		1,085,116,115		1,058,129,549	
General Basic	2	3,797,906		3.5		3,703,453
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00184		1,947
= Total for General Basic	4	3,799,906				3,705,400
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	1,002,000		0.9234		977,077
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	100,000				97,517
County MHDS Fund (from certification above)	8			0		0
Debt Service (from Form 703 col. I Countywide total)	9	537,841	1,106,839,380	0.48593	1,079,852,814	524,733
Voted Emergency Medical Services (Countywide)	10			0		0
Other (specify)	11			0		0
<b>Subtotal Countywide (A)</b>	12	5,339,747		4.91117		5,207,210
<b>B. All Rural Services Only Levies:</b>	13		695,085,054		671,313,046	
Rural Services Basic	14	2,029,241		2.91941		1,959,838
Rural Services Supplemental	16			0		0
Unified Law Enforcement	17			0		0
Other (specify)	18			0		0
Other (specify)	19			0		0
<b>Subtotal All Rural Services Only (B)</b>	20	2,029,241		2.91941		1,959,838
Subtotal Countywide/All Rural Services (A + B)	21	7,368,988		7.83058		7,167,048
<b>C. Special District Levies:</b>						
Flood & Erosion	22		0	0	0	0
Voted Emergency Medical Services (partial county)	23		0	0	0	0
Other (specify)	24	0	0	0	0	0
Other (specify)	25		0	0	0	0
Other (specify)	26		0	0	0	0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	7,368,988				7,167,048

Compensation Schedule for FY:

- Elected Official:
- Attorney
- Auditor
- Recorder
- Treasurer
- Sheriff
- Supervisors
- Supervisor Vice Chair, if different
- Supervisor Chair, if different

2018/2019
Annual Salary:
97,000
64,000
62,000
62,000
83,250
36,500

Number of Official County Newspapers: 3

Names of Official County Newspapers:

- 1 Independence Bulletin Journal
- 2 Jesup Citizen Herald
- 3 The Winthrop News
- 4
- 5
- 6

**The County Auditor represents the following to be true:**

- \_\_\_ The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.
- \_\_\_ All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- \_\_\_ Adopted property taxes do not exceed published amounts.
- \_\_\_ Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.
- \_\_\_ Budget was approved by Resolution #
- \_\_\_ This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (signature)

County Auditor (signature)

**TOWNSHIP EMERGENCY SERVICES LEVIES**  
Fiscal Year July 1, 2018 - June 30, 2019

TOWNSHIP NAME	RECORD KEY	(P) UTILITY Replacement AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	5			0		0
	6			0		0
	7			0		0
	8			0		0
	9			0		0
	10			0		0
	11			0		0
	12			0		0
	13			0		0
	14			0		0
	15			0		0
	16			0		0
	17			0		0
	18			0		0
	19			0		0
	20			0		0
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0		0	0

REVENUES DETAIL

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual	
												2018/2019 (L)	2017/2018 (M)	2016/2017 (N)	
TAXES LEVIED ON PROPERTY	1	3,705,400	977,077	0	1,959,838	0		0		524,733		7,167,048	7,304,125	7,162,012	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	1,200	300		540					165		2,205	2,505	1,608	2
LESS: CREDITS TO TAXPAYERS	3	251,280	62,625		99,500					34,380		447,785	472,480	498,161	3
=1000 NET CURRENT PROPERTY TAXES	*4	3,452,920	914,152	0	1,859,798	0		0		490,188		6,717,058	6,829,140	6,662,243	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	850	200	150	600					115		1,915	1,990	697	*5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	56,500										56,500	56,800	49,060	*6
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7	4,200	1,030	1,100	700					585		7,615	7,615	8,194	7
13xx Local Option Taxes	8				860,000							860,000	867,802	1,011,093	8
14xx Gambling Taxes	9											0			9
15xx TIF Tax Revenues	10											0			10
16xx Utility Replacement Taxes, 17xx	11	94,506	24,923	0	69,403	0		0		13,108		201,940	206,153	180,558	11
Subtotal (lines 7 - 11)	*12	98,706	25,953	0	1,100	930,103	0	0	0	13,693	0	1,069,555	1,081,570	1,199,845	*12
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13	2,500					4,274,399					4,276,899	4,276,899	4,370,356	13
21xx State Replacements Against Levied Taxes	14	251,280	62,625		99,500					34,380		447,785	472,480	498,161	14
22xx Other State Tax Replacements	15	44,350	11,315		6,170					5,705		67,540	71,459	77,028	15
23xx, 24xx State/Federal Pass-thru Revenues	16	104,612		10,000			180,000	12,323				306,935	248,758	887,450	16
25xx Contributions From Other Intergovernmental Units	17	242,516		230,000	182,784							655,300	592,843	517,778	17
26xx, 27xx State Grants and Entitlements	18	102,700		7,500			68,485					178,685	200,368	411,068	18
28xx Federal Grants and Entitlements	19	10,000			4,740							14,740	16,415	574	19
29xx Payments in Lieu of Taxes	20											0			20
Subtotal (lines 13 - 20)	*21	757,958	73,940	17,500	230,000	293,194	4,522,884	12,323	0	40,085	0	5,947,884	5,879,222	6,762,415	*21
3xxx LICENSES & PERMITS	*22				21,707		12,000					33,707	33,757	31,221	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	514,254		95,000	12,650				4,200			626,104	627,955	650,775	*23
6xxx USE OF MONEY & PROPERTY	*24	65,500		1,105	114,813				387			181,805	236,140	235,564	*24
8xxx MISCELLANEOUS	*25	10,090		8,000			90,000					108,090	127,486	270,966	*25
Total Revenues*	26	4,956,778	1,014,245	121,605	231,250	3,232,865	4,624,884	16,910	0	544,081	0	14,742,618	14,874,060	15,862,786	26
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27		900,000				75,000		30,000			1,005,000	1,010,000	1,026,332	27
9020 From Rural Services Basic	28						1,628,477					1,628,477	1,597,477	1,597,477	28
90xx From Other Budgetary Funds	29	84,000					560					84,560	78,176	95,240	29
Subtotal (lines 27 - 29)	30	84,000	900,000	0	0	0	1,704,037	0	30,000	0	0	2,718,037	2,685,653	2,719,049	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31											0		280,000	31
92xx PROCEEDS/GEN FIXED ASSET SALES	32						10,000					10,000	21,000	56,916	32
Total Revenues and Other Sources	33	5,040,778	1,914,245	121,605	231,250	3,232,865	6,338,921	16,910	30,000	544,081	0	17,470,655	17,580,713	18,918,751	33
BEGINNING FUND BALANCE JULY 1,	34	917,872	266,776	283,233	2,347,190	318,520	1,600,937	113,654		128,940		5,977,122	6,588,353	8,757,597	34
TOTAL RESOURCES	35	5,958,650	2,181,021	404,838	2,578,440	3,551,385	7,939,858	130,564	30,000	673,021	0	23,447,777	24,169,066	27,676,348	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0	0	0	0		0	0	0	36

**SERVICE AREA 1  
PUBLIC SAFETY AND LEGAL SERVICES**

County Name: Buchanan

County No: 10  
02-12-2018

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2018/2019 (L)	2017/2018 (M)	2016/2017 (N)		
<b>LAW ENFORCEMENT PROGRAM</b>														
1000 - Uniformed Patrol Services	1				1,205,255						1,205,255	1,138,395	1,075,452	1
1010 - Investigations	2	81,813	37,996								119,809	114,789	104,998	2
1020 - Unified Law Enforcement	3										0			3
1030 - Contract Law Enforcement	4										0			4
1040 - Law Enforcement Communications	5	299,439	139,910								439,349	424,149	363,638	5
1050 - Adult Correctional Services	6	744,366	309,286								1,053,652	1,004,765	911,846	6
1060 - Administration	7	210,051	77,738								287,789	274,953	258,129	7
Subtotal	8	1,335,669	564,930	0	0	1,205,255	0	0	0	0	3,105,854	2,957,051	2,714,063	8
<b>LEGAL SERVICES PROGRAM</b>														
1100 - Criminal Prosecution	9	368,630	123,647								492,277	473,375	438,383	9
1110 - Medical Examinations	10	31,000									31,000	31,000	20,316	10
1120 - Child Support Recovery	11										0			11
Subtotal	12	399,630	123,647	0	0	0	0	0	0	0	523,277	504,375	458,699	12
<b>EMERGENCY SERVICES</b>														
1200 - Ambulance Services	13										0			13
1210 - Emergency Management	14		100,000								100,000	95,000	81,000	14
1220 - Fire Protection and Rescue Services	15										0			15
1230 - E911 Service Board	16	46,500									46,500	46,500	45,000	16
Subtotal	17	46,500	100,000	0	0	0	0	0	0	0	146,500	141,500	126,000	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>														
1400 - Physical Operations	18		1,700								1,700	1,700	1,674	18
1410 - Research & Other Assistance	19										0			19
1420 - Bailiff Services	20										0			20
Subtotal	21	0	1,700	0	0	0	0	0	0	0	1,700	1,700	1,674	21
<b>COURT PROCEEDINGS PROGRAM</b>														
1500 - Juries & Witnesses	22										0			22
1510 - (Reserved)	23													23
1520 - Detention Services	24										0			24
1530 - Court Costs	25										0			25
1540 - Service of Civil Papers	26		4,000								4,000	4,000	3,051	26
Subtotal	27	0	4,000	0	0	0	0	0	0	0	4,000	4,000	3,051	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>														
1600 - Juvenile Victim Restitution	28										0			28
1610 - Juvenile Representation Services	29		31,000								31,000	31,000	16,839	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30										0			30
Subtotal	31	0	31,000	0	0	0	0	0	0	0	31,000	31,000	16,839	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	1,781,799	825,277	0	0	1,205,255	0	0	0	0	3,812,331	3,639,626	3,320,326	32

**SERVICE AREA 3  
PHYSICAL HEALTH & SOCIAL SERVICES**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2018/2019 (L)	2017/2018 (M)	2016/2017 (N)		
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>														
3000 - Personal & Family Health Services	1	231,708	136,687								368,395	337,697	337,070	1
3010 - Communicable Disease Prevention & Control Services	2										0			2
3020 - Sanitation	3				68,036						68,036	65,821	48,222	3
3040 - Health Administration	4	26,804	3,809								30,613	30,612	35,128	4
3050 - Support of Hospitals	5										0			5
Subtotal	6	258,512	140,496	0	0	68,036	0	0	0	0	467,044	434,130	420,420	6
<b>SERVICES TO POOR PROGRAM</b>														
3100 - Administration	7	27,500									27,500	36,500	16,591	7
3110 - General Welfare Services	8	44,145	10,270								54,415	46,215	39,960	8
3120 - Care in County Care Facility	9										0			9
Subtotal	10	71,645	10,270	0	0	0	0	0	0	0	81,915	82,715	56,551	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>														
3200 - Administration	11	33,020	14,930								47,950	50,700	48,146	11
3210 - General Services to Veterans	12	29,300									29,300	29,200	21,192	12
Subtotal	13	62,320	14,930	0	0	0	0	0	0	0	77,250	79,900	69,338	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>														
3300 - Youth Guidance	14										0			14
3310 - Family Protective Services	15	8,500									8,500	9,500	6,000	15
3320 - Services for Disabled Children	16										0			16
Subtotal	17	8,500	0	0	0	0	0	0	0	0	8,500	9,500	6,000	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>														
3400 - Services to the Elderly	18	10,000									10,000	7,000	7,000	18
3410 - Other Social Services	19										0			19
3420 - Soc Serv Bus Operations	20										0			20
Subtotal	21	10,000	0	0	0	0	0	0	0	0	10,000	7,000	7,000	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>														
3500 - Treatment Services	22		15,500								15,500	15,500	3,351	22
3510 - Preventive Services	23		5,000								5,000	5,000	5,000	23
Subtotal	24	0	20,500	0	0	0	0	0	0	0	20,500	20,500	8,351	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	410,977	186,196	0	0	68,036	0	0	0	0	665,209	633,745	567,660	25

**SERVICE AREA 4  
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES**

SERVICES TO PERSONS WITH:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2018/2019 (L)	Re-estimated 2017/2018 (M)	Actual 2016/2017 (N)
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>												
400X - Information & Education Services	1									0		1
402X - Coordination Services	2			77,505						77,505	51,570	21,295
403X - Personal & Environmental Sprt	3									0		320
404X - Treatment Services	4									0		4
405X - Vocational & Day Services	5									0		5
406X - Lic/Certified Living Arrangements	6									0		6
407X - Inst/Hospital & Commit Services	7			9,750						9,750	6,600	3,373
Subtotal	8	0	0	87,255	0	0	0	0	0	87,255	58,170	24,988
<b>42XX - INTELLECTUAL DISABILITY</b>												
420X - Information & Education Services	9									0		9
422X - Coordination Services	10			13,803						13,803	11,225	10
423X - Personal & Environmental Sprt	11									0		11
424X - Treatment Services	12									0		12
425X - Vocational & Day Services	13									0		13
426X - Lic/Certified Living Arrangements	14									0		14
427X - Inst/Hospital & Commit Services	15									0		15
Subtotal	16	0	0	13,803	0	0	0	0	0	13,803	11,225	0
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>												
430X - Information & Education Services	17									0		17
432X - Coordination Services	18			14,865						14,865	11,075	3,255
433X - Personal & Environmental Sprt	19									0		19
434X - Treatment Services	20									0		20
435X - Vocational & Day Services	21									0		21
436X - Lic/Certified Living Arrangements	22									0		22
437X - Inst/Hospital & Commit Services	23									0		23
Subtotal	24	0	0	14,865	0	0	0	0	0	14,865	11,075	3,255
<b>44XX - GENERAL ADMINISTRATION</b>												
4411 - Direct Administration	25			189,825						189,825	166,275	125,776
4412 - Purchased Administration	26			40,000						40,000		26
4413 - Distrib to Regional Fiscal Agent	27			1,016,418						1,016,418	768,974	676,156
Subtotal	28	0	0	1,246,243	0	0	0	0	0	1,246,243	935,249	801,932
<b>45XX - COUNTY PRVD CASE MGMT</b>												
Subtotal	29									0	13,369	175,945
<b>46XX - COUNTY PRVD SERVICES</b>												
Subtotal	30									0		30
<b>47XX - BRAIN INJURY</b>												
470X - Information & Education Services	31									0		31
472X - Coordination Services	32									0		32
473X - Personal & Environmental Sprt	33									0		33
474X - Treatment Services	34									0		34
475X - Vocational & Day Services	35									0		35
476X - Lic/Certified Living Arrangements	36									0		36
477X - Inst/Hospital & Commit Services	37									0		37
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	39	0	0	1,362,166	0	0	0	0	0	1,362,166	1,029,088	1,006,120



**SERVICE AREA 6  
COUNTY ENVIRONMENT AND EDUCATION**

County Name: Buchanan County No: 10  
02-12-2018

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2018/2019 (L)	2017/2018 (M)	2016/2017 (N)		
<b>ENVIRONMENTAL QUALITY PROGRAM</b>														
6000 - Natural Resources Conservation	1				3,000						3,000	3,000	0	1
6010 - Weed Eradication	2				127,882						127,882	128,621	151,914	2
6020 - Solid Waste Disposal	3				52,000						52,000	52,000	50,194	3
6030 - Environmental Restoration	4										0			4
Subtotal	5	0	0	0	182,882	0	0	0	0	0	182,882	183,621	202,108	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>														
6100 - Administration	6	108,729	42,221								150,950	142,189	121,669	6
6110 - Maintenance & Operations	7	383,048	169,287	42,500				8,500			603,335	583,230	592,572	7
6120 - Recreation & Environmental Educ.	8										0			8
Subtotal	9	491,777	211,508	42,500	0	0	0	8,500	0	0	754,285	725,419	714,241	9
<b>ANIMAL CONTROL PROGRAM</b>														
6200 - Animal Shelter	10										0			10
6210 - Animal Bounties & State Apiarist Expenses	11				300						300	300	0	11
Subtotal	12	0	0	0	300	0	0	0	0	0	300	300	0	12
<b>COUNTY DEVELOPMENT PROGRAM</b>														
6300 - Land Use & Building Controls	13				93,545						93,545	68,680	62,671	13
6310 - Housing Rehabilitation & Develop.	14										0			14
6320 - Economic Development	15				49,515						49,515	54,515	103,836	15
Subtotal	16	0	0	0	143,060	0	0	0	0	0	143,060	123,195	166,507	16
<b>EDUCATIONAL SERVICES PROGRAM</b>														
6400 - Libraries	17				121,016						121,016	121,016	119,514	17
6410 - Historic Preservation	18	5,700									5,700	7,300	6,580	18
6420 - Fair & 4-H Clubs	19	14,000									14,000	14,000	14,000	19
6430 - Fairgrounds	20										0			20
6440 - Memorial Halls	21										0			21
6450 - Other Educational Services	22										0			22
Subtotal	23	19,700	0	0	121,016	0	0	0	0	0	140,716	142,316	140,094	23
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>														
6500 - Property	24										0			24
6510 - Buildings	25										0			25
6520 - Equipment	26										0			26
6530 - Public Facilities	27										0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	0	28
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	29	511,477	211,508	42,500	0	447,258	0	8,500	0	0	1,221,243	1,174,851	1,222,950	29

**SERVICE AREA 7  
ROADS & TRANSPORTATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual	
										2018/2019 (L)	2017/2018 (M)	2016/2017 (N)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>													
7000 - Administration	1						294,900			294,900	265,500	246,051	1
7010 - Engineering	2						462,900			462,900	328,400	356,635	2
Subtotal	3	0	0	0	0	0	757,800	0	0	757,800	593,900	602,686	3
<b>ROADWAY MAINTENANCE PROGRAM</b>													
7100 - Bridges & Culverts	4						257,400			257,400	179,400	161,786	4
7110 - Roads	5						2,598,800			2,598,800	2,336,400	2,675,001	5
7120 - Snow & Ice Control	6						536,750			536,750	380,250	295,769	6
7130 - Traffic Controls	7						248,000			248,000	216,300	189,842	7
7140 - Road Clearing	8						186,100			186,100	129,900	128,158	8
Subtotal	9	0	0	0	0	0	3,827,050	0	0	3,827,050	3,242,250	3,450,556	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>													
7200 - New Equipment	10						550,000			550,000	250,000	424,273	10
7210 - Equipment Operations	11						1,274,700			1,274,700	1,073,600	1,107,482	11
7220 - Tools, Materials & Supplies	12						111,000			111,000	110,000	80,902	12
7230 - Real Estate & Buildings	13						268,700			268,700	49,550	51,395	13
Subtotal	14	0	0	0	0	0	2,204,400	0	0	2,204,400	1,483,150	1,664,052	14
<b>MASS TRANSIT PROGRAM</b>													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	0	0	6,789,250	0	0	6,789,250	5,319,300	5,717,294	18

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**

County Name: Buchanan County No: 10  
02-12-2018

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2018/2019 (L)	Re-estimated 2017/2018 (M)	Actual 2016/2017 (N)		
<b>REPRESENTATION SERVICES PROGRAM</b>														
8000 - Elections Administration	1	219,813									219,813	197,131	189,811	1
8010 - Local Elections	2	22,850									22,850	38,635	5,133	2
8020 - Township Officials	3				4,550						4,550	4,550	3,070	3
Subtotal	4	0	242,663	0	4,550	0	0	0	0	0	247,213	240,316	198,014	4
<b>STATE ADMINISTRATIVE SERVICES</b>														
8100 - Motor Vehicle Registrations & Licensing	5	107,000	64,141								171,141	136,637	141,918	5
8101 - Drivers License Services	6	84,278	49,496								133,774	126,200	114,477	6
8110 - Recording of Public Documents	7	156,762	71,616					2,800			231,178	218,512	199,978	7
Subtotal	8	348,040	185,253	0	0	0	0	2,800	0	0	536,093	481,349	456,373	8
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	9	348,040	427,916	0	4,550	0	0	2,800	0	0	783,306	721,665	654,387	9

**SERVICE AREA 9  
ADMINISTRATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS					
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2018/2019 (L)	Re-estimated 2017/2018 (M)	Actual 2016/2017 (N)			
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>															
9000 - General County Management	1	146,200	43,854									190,054	182,613	177,261	1
9010 - Administrative Management Services	2	172,353	108,351									280,704	267,919	243,915	2
9020 - Treasury Management Services	3	165,630	99,846									265,476	250,698	231,387	3
9030 - Other Policy & Administration	4	81,000	45,568									126,568	160,718	80,348	4
Subtotal	5	565,183	297,619	0	0	0	0	0	0	0	0	862,802	861,948	732,911	5
<b>CENTRAL SERVICES PROGRAM</b>															
9100 - General Services	6	225,091	16,080									241,171	259,316	250,513	6
9110 - Information Technology Services	7	293,524	35,244									328,768	346,326	351,700	7
9120 - GIS Systems	8	83,035	18,243									101,278	68,015	59,028	8
Subtotal	9	601,650	69,567	0	0	0	0	0	0	0	0	671,217	673,657	661,241	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>															
9200 - Tort Liability	10		105,000									105,000	107,961	94,306	10
9210 - Safety of Workplace	11		4,000									4,000	4,000	4,009	11
9220 - Fidelity of Public Officers	12		700									700	700	679	12
9230 - Unemployment Compensation	13		10,000									10,000	10,000	10,062	13
Subtotal	14	0	119,700	0	0	0	0	0	0	0	0	119,700	122,661	109,056	14
<b>TOTAL - ADMINISTRATION</b>	15	1,166,833	486,886	0	0	0	0	0	0	0	0	1,653,719	1,658,266	1,503,208	15

SERVICE AREA 0

CountyName:

Buchanan

County No: 10

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

02-12-2018

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual		
												2018/2019 (L)	2017/2018 (M)	2016/2017 (N)		
<b>NONPROGRAM CURRENT EXPENDITURES</b>																
0010 - County Farm Operations	1	17,500										17,500	28,248	29,985		1
0020 - Interest on Short-Term Debt	2											0				2
0030 - Other Nonprogram Current	3	1,000										1,000	1,000	0		3
0040 - Other County Enterprises	4	44,675										44,675	45,375	37,681		4
TOTAL - NONPROGRAM CURRENT	5	63,175	0	0	0	0	0	0			0	63,175	74,623	67,666		5
<b>LONG-TERM DEBT SERVICE</b>																
0100 - Principal	6															
0110 - Interest	7											441,000	445,000	430,000	309,000	6
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	4,000			96,841	106,773	3,097,413		7
												537,841	536,773	3,406,413		8
<b>CAPITAL PROJECTS</b>																
0200 - Roadway Construction	9															
0210 - Conservation Land Acquisition/Dev	10	60,000										790,350	387,000	632,342		9
0220 - Other Capital Projects	11	100,000										85,000	10,000	192,500		10
TOTAL - CAPITAL PROJECTS	12	160,000	0	0	0	0	790,350	25,000	0			100,000	322,530	78,080		11
												975,350	719,530	902,922		12
<b>EXPENDITURES SUMMARY</b>																
- Total Public Safety and Legal Services	13	1,781,799	825,277	0	0	1,205,255	0	0	0			0	3,812,331	3,639,626	3,320,326	13
- Total Physical Health and Social Services	14	410,977	186,196	0	0	68,036	0	0	0			0	665,209	633,745	567,660	14
- Total Mental Health, ID & DD	15	0	0	0	1,362,166	0	0	0	0			0	1,362,166	1,029,088	1,006,120	15
- Total County Environment and Education	16	511,477	211,508	42,500	0	447,258	0	0	8,500			0	1,221,243	1,174,851	1,222,950	16
- Total Roads & Transportation	17	0	0	0	0	0	0	6,789,250	0			0	6,789,250	5,319,300	5,717,294	17
- Total Governmental Services to Residents	18	348,040	427,916	0	0	4,550	0	0	2,800			0	783,306	721,665	654,387	18
- Total Administration	19	1,166,833	486,886	0	0	0	0	0	0			0	1,653,719	1,658,266	1,503,208	19
- Total Nonprogram Current Expenditures	20	63,175	0	0	0	0	0	0	0			0	63,175	74,623	67,666	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	4,000			537,841	541,841	536,773	3,406,413	21
- Total Capital Projects	22	160,000	0	0	0	0	790,350	25,000	0			0	975,350	719,530	902,922	22
TOTAL - ALL EXPENDITURES (lines13-24)	23	4,442,301	2,137,783	42,500	1,362,166	1,725,099	0	7,579,600	40,300	0	537,841	0	17,867,590	15,507,467	18,368,946	23
<b>OTHER BUDGETARY FINANCING USES</b>																
<b>OPERATING TRANSFERS OUT</b>																
- To General Supplemental	24	900,000											900,000	935,000	935,000	24
- To Rural Services Supplemental	25												0			25
- To Secondary Roads	26	75,000				1,628,477							1,703,477	1,672,477	1,672,477	26
- To Other Budgetary Funds	27	30,000		73,500									103,500	77,000	111,572	27
TOTAL OPERATING TRANSFERS OUT	28	1,005,000	0	73,500	0	1,628,477	0	0	0	0	0	0	2,706,977	2,684,477	2,719,049	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29												0			29
Increase (Decrease) In Reserves (GAAP Budgets)	30												0			30
Fund Balance - Nonspendable	31												0			31
Fund Balance - Restricted	32												0			32
Fund Balance - Committed	33												0			33
Fund Balance - Assigned	34												0			34
Fund Balance - Unassigned	35	511,349	43,238	288,838	1,216,274	197,809	0	360,258	90,264	30,000	135,180	0	2,873,210	5,977,122	6,588,353	35
TOTAL ENDING FUND BALANCE - JUNE 30,	36	511,349	43,238	288,838	1,216,274	197,809	0	360,258	90,264	30,000	135,180	0	2,873,210	5,977,122	6,588,353	36
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	37	5,958,650	2,181,021	404,838	2,578,440	3,551,385	0	7,939,858	130,564	30,000	673,021	0	23,447,777	24,169,066	27,676,348	37

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**This area, lines 1 through 20, is for Countywide Debt Service**

FY 2018/2019

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due	Interest Due	Bond Registration Due	Total Obligation Due	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Current Year Utility Replacement & Debt Service Taxes =(I)
			2018/2019 (D)	2018/2019 +(E)	2018/2019 +(F)	2018/2019 =(G)		
1 Wehner Contract-Conservation	60,000	8/10/09	4,000			4,000	4,000	0
2 E911 Equipment/Jial Refunding Bonds	4,580,000	4/2/12	385,000	92,140	500	477,640		477,640
3 Capital Equipment/Software	280,000	2/13/17	56,000	4,201		60,201		60,201
4						0		0
5						0		0
6						0		0
7						0		0
8						0		0
9						0		0
10						0		0
11						0		0
12						0		0
13						0		0
14						0		0
15						0		0
16						0		0
17						0		0
18						0		0
19						0		0
20						0		0
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			445,000	96,341	500	541,841	4,000	537,841
<b>This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service</b>								
21						0		0
22						0		0
23						0		0
24						0		0
25						0		0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>			0	0	0	0	0	0