

<b>COUNTY NAME:</b> Buchanan	<b>NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE</b> Fiscal Year July 1, 2014 - June 30, 2015	<b>CO NO:</b> 10
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

<b>Meeting Date:</b> 03-10-2014	<b>Meeting Time:</b> 10:00 a.m.	<b>Meeting Location:</b> Board of Supervisors Chambers, Courthouse
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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:			
		319-334-4109			
Iowa Department of Management Form 630 (Publish)		Budget 2014/2015	Re-Est 2013/2014	Actual 2012/2013	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property*	1	7,207,617	7,266,306	7,465,531	-1.74
Less: Uncollected Delinquent Taxes - Levy Year	2	36,475	34,369	7,424	
Less: Credits to Taxpayers	3	432,350	373,436	339,075	
Net Current Property Taxes	4	6,738,792	6,858,501	7,119,032	
Delinquent Property Tax Revenue	5	673	690	1,521	
Penalties, Interest & Costs on Taxes	6	26,000	26,338	61,731	
Other County Taxes/TIF Tax Revenues	7	1,121,040	1,035,106	1,074,167	2.16
Intergovernmental	8	6,313,492	5,313,881	5,188,455	
Licenses & Permits	9	34,090	30,980	37,460	
Charges for Service	10	594,780	578,898	644,066	
Use of Money & Property	11	254,600	225,791	220,010	
Miscellaneous	12	121,280	192,316	269,180	
<b>Subtotal Revenues</b>	13	15,204,747	14,262,501	14,615,622	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,346,477	2,343,007	2,344,540	
Proceeds of Fixed Asset Sales	16	18,000	72,500	86,018	
<b>Total Revenues &amp; Other Sources</b>	17	17,569,224	16,678,008	17,046,180	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	3,406,463	3,249,834	2,927,362	7.87
Physical Health and Social Services	19	625,709	602,039	540,022	7.64
Mental Health, ID & DD	20	1,643,897	1,261,109	1,726,548	-2.42
County Environment and Education	21	1,119,325	1,116,040	1,219,709	-4.2
Roads & Transportation	22	6,245,250	5,994,100	4,546,615	17.2
Government Services to Residents	23	737,827	686,461	622,870	8.84
Administration	24	1,594,061	1,463,640	1,342,887	8.95
Nonprogram Current	25	85,889	59,873	46,301	36.2
Debt Service	26	416,751	420,218	537,403	-11.94
Capital Projects	27	1,439,000	839,881	1,228,123	8.25
<b>Subtotal Expenditures</b>	28	17,314,172	15,693,195	14,737,840	
Other Financing Uses:					
Operating Transfers Out	29	2,346,477	2,343,007	2,344,540	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	19,660,649	18,036,202	17,082,380	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-2,091,425	-1,358,194	-36,200	
Beginning Fund Balance - July 1	33	5,886,418	7,244,612	7,280,812	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	3,794,993	5,886,418	7,244,612	
<b>Total Ending Fund Balance - June 30</b>	40	3,794,993	5,886,418	7,244,612	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,556,490	Urban Areas:	5,90798		
Rural Only Levies*:	1,651,127	Rural Areas:	8,75855		
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacmnt. Excise Tax:	164,490	Date:	02-03-2014		

Explanation of any significant items in the budget:

Road & bridge construction projects; county farm tiling; courthouse roofing and concrete replacement

**Buchanan County ADOPTED BUDGET SUMMARY**

02-03-2014

						TOTALS		
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual
						2014/2015 (F)	2013/2014 (G)	2012/2013 (H)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>								
Taxes Levied on Property	14,224,855	2,620,628		362,134		7,207,617	7,266,306	7,465,531
Less: Uncollected Delinquent Taxes - Levy Year	2,21,325	13,350		1,800		36,475	34,369	7,424
Less: Credits to Taxpayers	3,244,550	165,900		21,900		432,350	373,436	339,075
Net Current Property Taxes	43,958,980	2,441,378		338,434		6,738,792	6,858,501	7,119,032
Delinquent Property Tax Revenue	5,363	240		70		673	690	1,521
Penalties, Interest & Costs on Taxes	6,26,000					26,000	26,338	61,731
Other County Taxes/TIF Tax Revenues	7,94,111	1,018,841	0	8,088	0	1,121,040	1,035,106	1,074,167
Intergovernmental	81,083,736	5,207,651	0	22,105	0	6,313,492	5,313,881	5,188,455
Licenses & Permits	9,150	33,940				34,090	30,980	37,460
Charges for Service	10,499,780	95,000				594,780	578,898	644,066
Use of Money & Property	11,61,046	193,554				254,600	225,791	220,010
Miscellaneous	12,12,280	109,000				121,280	192,316	269,180
<b>Subtotal Revenues</b>	<b>135,736,446</b>	<b>9,099,604</b>	<b>0</b>	<b>368,697</b>	<b>0</b>	<b>15,204,747</b>	<b>14,262,501</b>	<b>14,615,622</b>
Other Financing Sources:								
General Long-Term Debt Proceeds	14,0	0				0		14
Operating Transfers In	15,874,000	1,472,477	0	0	0	2,346,477	2,343,007	2,344,540
Proceeds of Fixed Asset Sales	16,0	18,000				18,000	72,500	86,018
<b>Total Revenues &amp; Other Sources</b>	<b>176,610,446</b>	<b>10,590,081</b>	<b>0</b>	<b>368,697</b>	<b>0</b>	<b>17,569,224</b>	<b>16,678,008</b>	<b>17,046,180</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
Operating:								
Public Safety and Legal Services	18,379,735	1,026,728			0	3,406,463	3,249,834	2,927,362
Physical Health and Social Services	19,576,175	49,534			0	625,709	602,039	540,022
Mental Health, ID & DD	20,428,415	1,215,482			0	1,643,897	1,261,109	1,726,548
County Environment and Education	21,588,764	530,561			0	1,119,325	1,116,040	1,219,709
Roads & Transportation	22,0	6,245,250			0	6,245,250	5,994,100	4,546,615
Government Services to Residents	23,705,547	32,280			0	737,827	686,461	622,870
Administration	24,1,594,061	0			0	1,594,061	1,463,640	1,342,887
Nonprogram Current	25,85,889	0			0	85,889	59,873	46,301
Debt Service	26,43,029	4,000		369,722	0	416,751	420,218	537,403
Capital Projects	27,205,000	1,234,000	0		0	1,439,000	839,881	1,228,123
<b>Subtotal Expenditures</b>	<b>286,606,615</b>	<b>10,337,835</b>	<b>0</b>	<b>369,722</b>	<b>0</b>	<b>17,314,172</b>	<b>15,693,195</b>	<b>14,737,840</b>
Other Financing Uses:								
Operating Transfers Out	29,875,000	1,471,477	0	0	0	2,346,477	2,343,007	2,344,540
Refunded Debt/Payments to Escrow	30,0	0				0		30
<b>Total Expenditures &amp; Other Uses</b>	<b>317,481,615</b>	<b>11,809,312</b>	<b>0</b>	<b>369,722</b>	<b>0</b>	<b>19,660,649</b>	<b>18,036,202</b>	<b>17,082,380</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32,-871,169</b>	<b>-1,219,231</b>	<b>0</b>	<b>-1,025</b>	<b>0</b>	<b>-2,091,425</b>	<b>-1,358,194</b>	<b>-36,200</b>
Beginning Fund Balance - July 1	33,1,574,207	4,297,446		14,765		5,886,418	7,244,612	7,280,812
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	39,703,038	3,078,215	0	13,740	0	3,794,993	5,886,418	7,244,612
<b>Total Ending Fund Balance - June 30</b>	<b>40,703,038</b>	<b>3,078,215</b>	<b>0</b>	<b>13,740</b>	<b>0</b>	<b>3,794,993</b>	<b>5,886,418</b>	<b>7,244,612</b>

Proposed tax rate per \$1,000 valuation for County purposes: 5.90798 urban areas; 8.75855 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, 2014 - June 30, 2015

Iowa Department of Management

02-03-2014

County Name: Buchanan

County Number: 10

Date Budget Adopted: 3/10/2014

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.

Maximum County Mental Health and Disabilities Services Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services	1,292,163
2M County Population Expenditure Target Amount	990,138
3M Maximum County Services Fund Levy Dollars	990,138

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4M County Services Fund Levy Dollars (cannot exceed 3M above)

	(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>			990.138		
1 General Basic					
2 + Cemetery (Pioneer - 331.424B)	3,358,566		3.5		3,288,578
3 = Total for General Basic	3,358,566		0	939,593,785	0
4 Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					3,288,578
5 General Supplemental	956,200		0.99647		0
6 Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	81,000				936,277
7 County Services Fund (from 4M certification above)	990,138		1.03183		79,311
8 Debt Service (from Form 703 col. I Countywide total)	369,722	973,785,037	0.37968	953,788,458	969,501
9 Voted Emergency Medical Services (Countywide)			0		362,134
10 Other (specify)			0		0
11 Subtotal Countywide (A)	5,674,626		5.90798		5,556,490
<b>B. All Rural Services Only Levies:</b>		595,488,098		579,226,789	
13 Rural Services Basic	1,697,481		2.85057		1,651,127
14 Rural Services Supplemental			0		0
15 Unified Law Enforcement			0		0
16 Other (specify)			0		0
17 Other (specify)			0		0
18 Subtotal All Rural Services Only (B)	1,697,481		2.85057		1,651,127
19 Subtotal Countywide/All Rural Services (A + B)	7,372,107		8.75855		7,207,617
<b>C. Special District Levies:</b>					
22 Flood & Erosion			0		0
23 Voted Emergency Medical Services (partial county)			0		0
24 Other (specify)	0		0		0
25 Other (specify)	0		0		0
26 Other (specify)	0		0		0
27 Township ES Levies (Summary from Form 638-RE)	0		0		0
28 Subtotal Special Districts (C)	0		0		0
29 GRAND TOTAL (A + B + C)	7,372,107				7,207,617

Compensation Schedule for FY:

	2014/2015 Annual Salary:
Elected Official:	86,000
Attorney	58,250
Auditor	56,250
Recorder	56,250
Treasurer	75,250
Sheriff	33,500
Supervisors	
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers: 3

Names of Official County Newspapers:

- 1 Independence Bulletin Journal
- 2 The Winthrop News
- 3 Jesup Citizen Herald
- 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.
- 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, 2014 - June 30, 2015

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



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

County Name: Buchanan

County No: 10  
02-03-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)	
<b>LAW ENFORCEMENT PROGRAM</b>												
1000 - Uniformed Patrol Services	1			1,016,728					1,016,728	992,331	882,099	1
1010 - Investigations	2	161,160	49,947						211,107	207,828	200,687	2
1020 - Unified Law Enforcement	3								0			3
1030 - Contract Law Enforcement	4								0			4
1040 - Law Enforcement Communications	5	291,826	105,160						396,986	351,474	312,797	5
1050 - Adult Correctional Services	6	635,122	261,940				10,000		907,062	837,448	819,274	6
1060 - Administration	7	188,270	62,855						251,125	251,656	243,534	7
Subtotal	8	1,276,378	479,902	0	1,016,728	0	10,000	0	2,783,008	2,640,737	2,458,391	8
<b>LEGAL SERVICES PROGRAM</b>												
1100 - Criminal Prosecution	9	312,792	110,863						423,655	409,923	322,458	9
1110 - Medical Examinations	10	31,000							31,000	31,000	23,662	10
1120 - Child Support Recovery	11								0			11
Subtotal	12	343,792	110,863	0	0	0	0	0	454,655	440,923	346,120	12
<b>EMERGENCY SERVICES</b>												
1200 - Ambulance Services	13								0			13
1210 - Emergency Management	14		81,000						81,000	81,000	81,000	14
1220 - Fire Protection and Rescue Services	15								0			15
1230 - E911 Service Board	16	40,000							40,000	40,000		16
Subtotal	17	40,000	81,000	0	0	0	0	0	121,000	121,000	81,000	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>												
1400 - Physical Operations	18		1,800						1,800	1,674	1,674	18
1410 - Research & Other Assistance	19								0			19
1420 - Bailiff Services	20								0			20
Subtotal	21	0	1,800	0	0	0	0	0	1,800	1,674	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		3,000						3,000	2,500	1,870	26
Subtotal	27	0	3,000	0	0	0	0	0	3,000	2,500	1,870	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>												
1600 - Juvenile Victim Restitution	28								0			28
1610 - Juvenile Representation Services	29		43,000						43,000	43,000	38,307	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30								0			30
Subtotal	31	0	43,000	0	0	0	0	0	43,000	43,000	38,307	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	1,660,170	719,565	0	1,016,728	0	10,000	0	3,406,463	3,249,834	2,927,362	32

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

County Name: Buchanan County No: 10  
02-03-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual		
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)		
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>													
3000 - Personal & Family Health Services	1	225,737								335,449	322,208	294,296	1
3010 - Communicable Disease Prevention & Control Services	2									0			2
3020 - Sanitation	3			49,534						49,534	44,669	40,913	3
3040 - Health Administration	4	29,779								34,374	31,712	24,812	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	255,516		49,534	0	0	0	0	0	419,357	398,589	360,021	6
<b>SERVICES TO POOR PROGRAM</b>													
3100 - Administration	7	41,000								41,000	41,000	30,893	7
3110 - General Welfare Services	8	33,320								38,654	37,327	32,843	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	74,320		0	0	0	0	0	0	79,654	78,327	63,736	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>													
3200 - Administration	11	29,674								46,343	44,273	44,557	11
3210 - General Services to Veterans	12	29,655								29,655	29,150	22,391	12
Subtotal	13	59,329		0	0	0	0	0	0	75,998	73,423	66,948	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>													
3300 - Youth Guidance	14	500								500	500	0	14
3310 - Family Protective Services	15	8,500								8,500	9,500	4,500	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	9,000		0	0	0	0	0	0	9,000	10,000	4,500	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>													
3400 - Services to the Elderly	18	7,000								7,000	7,000	7,000	18
3410 - Other Social Services	19									0			19
3420 - Soc Serv Bus Operations	20									0			20
Subtotal	21	7,000		0	0	0	0	0	0	7,000	7,000	7,000	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>													
3500 - Treatment Services	22									29,700	29,700	32,817	22
3510 - Preventive Services	23									5,000	5,000	5,000	23
Subtotal	24	0		0	0	0	0	0	0	34,700	34,700	37,817	24
<b>TOTAL PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	405,165		49,534	0	0	0	0	0	625,709	602,039	540,022	25

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

County Name: Buchanan County No: 10  
02-03-2014

SERVICES TO PERSONS WITH:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>											
400X - Information & Education Services	1								0	1,000	254
402X - Coordination Services	2		16,355						16,355	9,377	20,777
403X - Personal & Environmental Sprt	3								0	245	1,335
404X - Treatment Services	4		9,800						9,800	114,250	107,412
405X - Vocational & Day Services	5								0		5
406X - Lic/Certified Living Arrangements	6								0		6
407X - Inst/Hospital & Commit Services	7		13,750						13,750	57,750	37,543
Subtotal	8	0	39,905	0	0	0	0	0	39,905	182,622	167,321
<b>41XX - CHRONIC MENTAL ILLNESS</b>											
410X - Information & Education Services	9								0	1,250	109
412X - Coordination Services	10								0	20,855	26,140
413X - Personal & Environmental Sprt	11		1,500						1,500	35,000	65,846
414X - Treatment Services	12		4,900						4,900	56,250	54,314
415X - Vocational & Day Services	13								0	6,500	28,919
416X - Lic/Certified Living Arrangements	14		11,000						11,000	175,500	208,146
417X - Inst/Hospital & Commit Services	15		50,000						50,000	170,000	59,621
Subtotal	16	0	67,400	0	0	0	0	0	67,400	465,355	443,095
<b>42XX - INTELLECTUAL DISABILITY</b>											
420X - Information & Education Services	17		250						250	250	0
422X - Coordination Services	18		9,028						9,028	26,115	40,749
423X - Personal & Environmental Sprt	19		5,000						5,000	7,550	89,344
424X - Treatment Services	20								0	150	131
425X - Vocational & Day Services	21								0	5,500	50,202
426X - Lic/Certified Living Arrangements	22		1,000						1,000	6,000	299,483
427X - Inst/Hospital & Commit Services	23								0	3,800	46,000
Subtotal	24	0	15,278	0	0	0	0	0	15,278	49,365	525,909
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>											
430X - Information & Education Services	25								0	250	25
432X - Coordination Services	26		711						711	3,332	3,598
433X - Personal & Environmental Sprt	27		7,500						7,500	45,500	44,907
434X - Treatment Services	28								0	1,200	2,655
435X - Vocational & Day Services	29		650						650	10,000	14,410
436X - Lic/Certified Living Arrangements	30								0	10,000	22,823
437X - Inst/Hospital & Commit Services	31								0		0
Subtotal	32	0	8,861	0	0	0	0	0	8,861	70,282	88,393
<b>44XX - GENERAL ADMINISTRATION</b>											
4411 - Direct Administration	33		93,900						93,900	82,840	77,796
4412 - Purchased Administration	34								0		34
4413 - Distrib to Regional Fiscal Agent	35		990,138						990,138		35
Subtotal	36	0	1,084,038	0	0	0	0	0	1,084,038	82,840	77,796
<b>45XX - COUNTY PRVD CASE MGMT</b>											
Subtotal	37	275,050	153,365						428,415	410,645	424,034
<b>46XX - COUNTY PRVD SERVICES</b>											
Subtotal	38								0		38
<b>47XX - BRAIN INJURY</b>											
470X - Information & Education Services	39								0		39
472X - Coordination Services	40								0		40
473X - Personal & Environmental Sprt	41								0		41
474X - Treatment Services	42								0		42
475X - Vocational & Day Services	43								0		43
476X - Lic/Certified Living Arrangements	44								0		44
477X - Inst/Hospital & Commit Services	45								0		45
Subtotal	46	0	0	0	0	0	0	0	0	0	46
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	47	275,050	153,365	1,215,482	0	0	0	0	1,643,897	1,261,109	1,726,548



**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**

County Name: Buchanan County No: 10  
02-03-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)
<b>ENVIRONMENTAL QUALITY PROGRAM</b>											
6000 - Natural Resources Conservation	1			3,000					3,000	3,000	3,000
6010 - Weed Eradication	2			119,434					119,434	119,470	117,194
6020 - Solid Waste Disposal	3			46,000					46,000	44,621	42,205
6030 - Environmental Restoration	4								0		
Subtotal	5	0	0	168,434	0	0	0	0	168,434	167,091	162,399
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>											
6100 - Administration	6	89,368	32,751						122,119	121,236	117,758
6110 - Maintenance & Operations	7	337,250	105,395				79,000		521,645	541,963	500,332
6120 - Recreation & Environmental Educ.	8								0		
Subtotal	9	426,618	138,146	0	0	0	79,000	0	643,764	663,199	618,090
<b>ANIMAL CONTROL PROGRAM</b>											
6200 - Animal Shelter	10								0		
6210 - Animal Bounties & State Apiarist Expenses	11			300					300	300	209
Subtotal	12	0	0	300	0	0	0	0	300	300	209
<b>COUNTY DEVELOPMENT PROGRAM</b>											
6300 - Land Use & Building Controls	13			65,393					65,393	57,427	56,468
6310 - Housing Rehabilitation & Develop.	14								0		
6320 - Economic Development	15			106,426					106,426	98,015	272,059
Subtotal	16	0	0	171,819	0	0	0	0	171,819	155,442	328,527
<b>EDUCATIONAL SERVICES PROGRAM</b>											
6400 - Libraries	17			111,008					111,008	106,008	95,219
6410 - Historic Preservation	18	10,000							10,000	10,000	5,265
6420 - Fair & 4-H Clubs	19	14,000							14,000	14,000	10,000
6430 - Fairgrounds	20								0		
6440 - Memorial Halls	21								0		
6450 - Other Educational Services	22								0		
Subtotal	23	24,000	0	0	111,008	0	0	0	135,008	130,008	110,484
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>											
6500 - Property	24								0		
6510 - Buildings	25								0		
6520 - Equipment	26								0		
6530 - Public Facilities	27								0		
Subtotal	28	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	29	450,618	138,146	0	451,561	0	79,000	0	1,119,325	1,116,040	1,219,709

**SERVICE AREA 7  
ROADS & TRANSPORTATION**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1					252,600			252,600	249,200	220,595	1
7010 - Engineering	2					386,000			386,000	385,400	252,767	2
Subtotal	3	0	0	0	0	638,600	0	0	638,600	634,600	473,362	3
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts	4					344,000			344,000	332,300	179,043	4
7110 - Roads	5					2,197,800			2,197,800	2,267,900	1,640,426	5
7120 - Snow & Ice Control	6					582,900			582,900	444,200	345,470	6
7130 - Traffic Controls	7					195,300			195,300	157,300	153,982	7
7140 - Road Clearing	8					165,700			165,700	135,600	133,418	8
Subtotal	9	0	0	0	0	3,485,700	0	0	3,485,700	3,337,300	2,452,339	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment	10					400,000			400,000	400,000	352,781	10
7210 - Equipment Operations	11					1,460,650			1,460,650	1,221,100	1,132,942	11
7220 - Tools, Materials & Supplies	12					139,000			139,000	132,000	85,303	12
7230 - Real Estate & Buildings	13					121,300			121,300	269,100	49,888	13
Subtotal	14	0	0	0	0	2,120,950	0	0	2,120,950	2,022,200	1,620,914	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	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	0	6,245,250	0	0	6,245,250	5,994,100	4,546,615	18

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

County Name: Buchanan County No: 10  
02-03-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)	
<b>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration	1	202,109							202,109	166,464	160,956	1
8010 - Local Elections	2	27,200							27,200	50,675	2,492	2
8020 - Township Officials	3			4,830					4,830	4,530	3,377	3
Subtotal	4	0	229,309	0	4,830	0	0	0	234,139	221,669	166,825	4
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations & Licensing	5	109,892							147,844	148,567	281,273	5
8101 - Drivers License Services	6	71,267							119,591	115,799	0	6
8110 - Recording of Public Documents	7	141,631					27,450		236,253	200,426	174,772	7
Subtotal	8	322,790		0	0	0	27,450	0	503,688	464,792	456,045	8
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	9	322,790		4,830	0	0	27,450	0	737,827	686,461	622,870	9

**SERVICE AREA 9  
ADMINISTRATION**

County Name: Buchanan County No: 10  
02-03-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)		
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>													
9000 - General County Management	1	143,950	62,328							206,278	197,412	195,517	1
9010 - Administrative Management Services	2	156,445	84,395							240,840	223,700	218,481	2
9020 - Treasury Management Services	3	148,329	77,498							225,827	192,440	187,866	3
9030 - Other Policy & Administration	4	76,000	27,028							103,028	88,408	68,953	4
Subtotal	5	524,724	251,249	0	0	0	0	0	0	775,973	701,960	670,817	5
<b>CENTRAL SERVICES PROGRAM</b>													
9100 - General Services	6	293,219	15,289							308,508	288,750	257,561	6
9110 - Information Technology Services	7	260,593	16,641							277,234	276,578	263,276	7
9120 - GIS Systems	8	59,325	12,821							72,146	45,198	6,153	8
Subtotal	9	613,137	44,751	0	0	0	0	0	0	657,888	610,526	526,990	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>													
9200 - Tort Liability	10		147,000							147,000	137,954	133,538	10
9210 - Safety of Workplace	11		2,500							2,500	2,500	2,500	11
9220 - Fidelity of Public Officers	12		700							700	700	679	12
9230 - Unemployment Compensation	13		10,000							10,000	10,000	8,363	13
Subtotal	14	0	160,200	0	0	0	0	0	0	160,200	151,154	145,080	14
<b>TOTAL - ADMINISTRATION</b>	15	1,137,861	456,200	0	0	0	0	0	0	1,594,061	1,463,640	1,342,887	15

**SERVICE AREA 0**

**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget	Re-estimated	Actual	
											2014/2015 (K)	2013/2014 (L)	2012/2013 (M)	
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	1	38,000									38,000	13,898	12,039	1
0020 - Interest on Short-Term Debt	2										0			2
0030 - Other Nonprogram Current	3	1,000									1,000	1,000	206	3
0040 - Other County Enterprises	4	46,889									46,889	44,975	34,056	4
<b>TOTAL - NONPROGRAM CURRENT</b>	5	85,889	0	0	0	0	0	0	0	0	85,889	59,873	46,301	5
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal	6	43,029							195,000		242,029	237,030	307,030	6
0110 - Interest	7								174,722		174,722	183,188	230,373	7
<b>TOTAL - LONG-TERM DEBT SERVICE</b>	8	43,029	0	0	0	0	4,000	369,722	0	0	416,751	420,218	537,403	8
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction	9					1,230,000					1,230,000	443,000	365,270	9
0210 - Conservation Land Acquisition/Dev	10	5,000					4,000				9,000	10,000	11,000	10
0220 - Other Capital Projects	11	200,000									200,000	386,881	851,853	11
<b>TOTAL - CAPITAL PROJECTS</b>	12	205,000	0	0	0	1,230,000	4,000	0	0	0	1,439,000	839,881	1,228,123	12
<b>EXPENDITURES SUMMARY</b>														
- Total Public Safety and Legal Services	13	1,660,170	719,565	0	1,016,728	0	0	10,000			3,406,463	3,249,834	2,927,362	13
- Total Physical Health and Social Services	14	405,165	171,010	0	49,534	0	0	0			625,709	602,039	540,022	14
- Total Mental Health, ID & DD	15	275,050	153,365	1,215,482	0	0	0	0			1,643,897	1,261,109	1,726,548	15
- Total County Environment and Education	16	450,618	138,146	0	451,561	0	0	79,000			1,119,325	1,116,040	1,219,709	16
- Total Roads & Transportation	17	0	0	0	0	6,245,250	0	0			6,245,250	5,994,100	4,546,615	17
- Total Governmental Services to Residents	18	322,790	382,757	0	4,830	0	0	27,450			737,827	686,461	622,870	18
- Total Administration	19	1,137,861	456,200	0	0	0	0	0			1,594,061	1,463,640	1,342,887	19
- Total Nonprogram Current Expenditures	20	85,889	0	0	0	0	0	0			85,889	59,873	46,301	20
- Total Long-Term Debt Service	21	43,029	0	0	0	0	0	4,000	369,722	0	416,751	420,218	537,403	21
- Total Capital Projects	22	205,000	0	0	0	1,230,000	4,000	0	0	0	1,439,000	839,881	1,228,123	22
<b>TOTAL - ALL EXPENDITURES (lines 13-24)</b>	23	4,585,572	2,021,043	1,215,482	1,522,653	0	7,475,250	124,450	0	369,722	17,314,172	15,693,195	14,737,840	23
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
- To General Supplemental	24	800,000									800,000	750,000	750,000	24
- To Rural Services Supplemental	25										0			25
- To Secondary Roads	26	75,000			1,397,477						1,472,477	1,472,477	1,472,477	26
- To Other Budgetary Funds	27						74,000				74,000	120,530	122,063	27
<b>TOTAL OPERATING TRANSFERS OUT</b>	28	875,000	0	0	1,397,477	0	0	74,000	0	0	2,346,477	2,343,007	2,344,540	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	674,841	28,197	1,657,108	634,443	0	262,643	524,021	0	13,740	3,794,993	5,886,418	7,244,612	35
<b>TOTAL ENDING FUND BALANCE - JUNE 30,</b>	36	674,841	28,197	1,657,108	634,443	0	262,643	524,021	0	13,740	3,794,993	5,886,418	7,244,612	36
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	37	6,135,413	2,049,240	2,872,590	3,554,573	0	7,737,893	722,471	0	383,462	23,455,642	23,922,620	24,326,992	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 2014/2015

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)
			2014/2015 (D)	2014/2015 +(E)	2014/2015 +(F)	2014/2015 =(G)		
1 Wehner Contract-Conservation	60,000	8/10/2009	4,000			4,000	4,000	0
2 E911 Equipment/Jail Refunding Bonds	4,580,000	4/2/2012	195,000	173,972	750	369,722		369,722
3 Vote Tabulation System	129,089	7/30/2012	43,029			43,029	43,029	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
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			242,029	173,972	750	416,751	47,029	369,722
<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

COUNTY PROPERTY TAX RATES AND TAXES  
 FY 2014/2015 BUDGETS--JANUARY 1, 2013 TAXABLE VALUATIONS  
 LOCAL BUDGET DIVISION - IOWA DEPARTMENT OF MANAGEMENT

10 Buchanan County

FUND	UTILITY TAX AND PROP TAXES	Valuation With G&E Util	Rate	Valuation W/O G&E Util	PROPERTY TAXES
COUNTYWIDE LEVIES:		959,590,364		939,593,785	
General Basic	3,358,566		3.5		3,288,578
Pioneer Cemetery			0		0
Total General Basic	3,358,566				3,288,578
<i>Emerg Mgmt Included in Gen Basic-Info Only*</i>					0
General Supplemental	956,200		0.99647		936,277
<i>Emerg Mgmt Included in Gen Supp-Info Only*</i>	81,000				79,311
County Services	990,138		1.03183		969,501
Debt Service	369,722	973,785,037	0.37968	953,788,458	362,134
Other			0		0
Total Countywide	5,674,626		5.90798		5,556,490
ALL RURAL ONLY LEVIES:		595,488,098		579,226,789	
Rural Services Basic	1,697,481		2.85057		1,651,127
Rural Services Supp			0		0
Unified Law Enf.			0		0
Other			0		0
Total All Rural Only	1,697,481		2.85057		1,651,127
Total Countywide/Rural Rate	7,372,107		8.75855		7,207,617
Other	0	0	0	0	0
Emergency Services**	0	0		0	0
Total Special Districts	0				0
GRAND TOTAL	7,372,107				7,207,617

PLEASE REVIEW THESE TAX LEVY RATES AND DOLLAR AMOUNTS AND REPORT SUSPECTED ERRORS IMMEDIATELY.  
 IF YOU HAVE QUESTIONS, PLEASE CONTACT CARRIE JOHNSON AT (515) 281-5598.

\* Statute now requires counties to list the amount of property tax dollars for support of emergency management on the tax statement. This is for tax statement purposes only.

\*\* Polk County -- See TX2 page for Emergency Services tax rates and valuations.