

<b>COUNTY NAME:</b>	<b>NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE</b>	<b>CO NO:</b>
Buchanan	Fiscal Year July 1, 2015 - June 30, 2016	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>
3-9-2015	10:00 a.m.	Board Chambers, Courthouse, Independence

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 2015/2016	Re-Est 2014/2015	Actual 2013/2014	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property*	1 7,219,531	7,305,207	7,266,329	-0.32
Less: Uncollected Delinquent Taxes - Levy Year	2 14,822	15,244	17,337	
Less: Credits to Taxpayers	3 511,302	443,308	372,942	
Net Current Property Taxes	4 6,693,407	6,846,655	6,876,050	
Delinquent Property Tax Revenue	5 3,200	3,200	3,194	
Penalties, Interest & Costs on Taxes	6 56,000	56,000	56,049	
Other County Taxes/TIF Tax Revenues	7 1,133,872	1,106,455	1,096,433	1.69
Intergovernmental	8 6,086,542	5,904,607	5,439,517	
Licenses & Permits	9 34,550	34,081	34,830	
Charges for Service	10 607,371	600,922	592,683	
Use of Money & Property	11 254,022	259,798	294,971	
Miscellaneous	12 197,400	221,186	317,926	
<b>Subtotal Revenues</b>	13 15,066,364	15,032,904	14,711,653	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0			
Operating Transfers In	15 2,496,377	2,447,843	2,464,307	
Proceeds of Fixed Asset Sales	16 83,000	18,000	90,382	
<b>Total Revenues &amp; Other Sources</b>	17 17,645,741	17,498,747	17,266,342	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18 3,457,596	3,390,846	3,302,197	2.33
Physical Health and Social Services	19 632,899	631,011	543,092	7.95
Mental Health, ID & DD	20 1,454,690	1,597,536	1,026,180	19.06
County Environment and Education	21 1,158,360	1,121,404	1,085,633	3.3
Roads & Transportation	22 6,133,800	5,464,400	5,427,224	6.31
Government Services to Residents	23 718,203	725,031	620,429	7.59
Administration	24 1,607,302	1,533,982	1,347,764	9.2
Nonprogram Current	25 82,182	82,682	55,630	21.54
Debt Service	26 605,086	606,242	649,350	-3.47
Capital Projects	27 1,350,000	1,488,367	780,474	31.52
<b>Subtotal Expenditures</b>	28 17,200,118	16,641,501	14,837,973	
Other Financing Uses:				
Operating Transfers Out	29 2,496,377	2,446,477	2,464,307	
Refunded Debt/Payments to Escrow	30 0			
<b>Total Expenditures &amp; Other Uses</b>	31 19,696,495	19,087,978	17,302,280	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32 -2,050,754	-1,589,231	-35,938	
Beginning Fund Balance - July 1,	33 8,650,847	10,240,078	10,276,016	
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 6,600,093	8,650,847	10,240,078	
Total Ending Fund Balance - June 30,	40 6,600,093	8,650,847	10,240,078	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	5,577.834	Urban Areas: 5.75803
Rural Only Levies*:	1,641.697	Rural Areas: 8.4993
Special District Levies*:	0	Any special district tax rates not included.
TIF Tax Revenues:	0	
Utility Replacmnt. Excise Tax:	193.907	Date: 2/9/2015

Explanation of any significant items in the budget:  
Courthouse and county buildings security; bridge replacement projects.

**Buchanan County ADOPTED BUDGET SUMMARY**

2/9/2015

						TOTALS				
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual		
						2015/2016 (F)	2014/2015 (G)	2013/2014 (H)		
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	4,212,362	2,534,585	472,584		7,219,531	7,305,207	7,266,329	1	
Less: Uncollected Delinquent Taxes - Levy Year	2	8,630	5,225	967		14,822	15,244	17,337	2	
Less: Credits to Taxpayers	3	313,727	170,246	27,329		511,302	443,308	372,942	3	
Net Current Property Taxes	4	3,890,005	2,359,114	444,288		6,693,407	6,846,655	6,876,050	4	
Delinquent Property Tax Revenue	5	1,800	1,250	150		3,200	3,200	3,194	5	
Penalties, Interest & Costs on Taxes	6	56,000				56,000	56,000	56,049	6	
Other County Taxes/TIF Tax Revenues	7	110,794	1,010,941	0	12,137	0	1,133,872	1,106,455	1,096,433	7
Intergovernmental	8	1,163,811	4,890,090	0	32,641	0	6,086,542	5,904,607	5,439,517	8
Licenses & Permits	9	50	34,500				34,550	34,081	34,830	9
Charges for Service	10	588,071	19,300				607,371	600,922	592,683	10
Use of Money & Property	11	101,978	152,044				254,022	259,798	294,971	11
Miscellaneous	12	44,400	153,000				197,400	221,186	317,926	12
<b>Subtotal Revenues</b>	13	5,956,909	8,620,239	0	489,216	0	15,066,364	15,032,904	14,711,653	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0		14	
Operating Transfers In	15	1,023,900	1,472,477	0	0	0	2,496,377	2,447,843	2,464,307	15
Proceeds of Fixed Asset Sales	16	3,000	80,000				83,000	18,000	90,382	16
<b>Total Revenues &amp; Other Sources</b>	17	6,983,809	10,172,716	0	489,216	0	17,645,741	17,498,747	17,266,342	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18	2,408,216	1,049,380			0	3,457,596	3,390,846	3,302,197	18
Physical Health and Social Services	19	580,413	52,486			0	632,899	631,011	543,092	19
Mental Health, ID & DD	20	351,515	1,103,175			0	1,454,690	1,597,536	1,026,180	20
County Environment and Education	21	673,059	485,301			0	1,158,360	1,121,404	1,085,633	21
Roads & Transportation	22	0	6,133,800			0	6,133,800	5,464,400	5,427,224	22
Government Services to Residents	23	711,193	7,010			0	718,203	725,031	620,429	23
Administration	24	1,607,302	0			0	1,607,302	1,533,982	1,347,764	24
Nonprogram Current	25	82,182	0			0	82,182	82,682	55,630	25
Debt Service	26	43,029	4,000	558,057		0	605,086	606,242	649,350	26
Capital Projects	27	205,000	1,145,000	0		0	1,350,000	1,488,367	780,474	27
<b>Subtotal Expenditures</b>	28	6,661,909	9,980,152	0	558,057	0	17,200,118	16,641,501	14,837,973	28
Other Financing Uses:										
Operating Transfers Out	29	1,090,000	1,406,377	0	0	0	2,496,377	2,446,477	2,464,307	29
Refunded Debt/Payments to Escrow	30	0	0				0		30	
<b>Total Expenditures &amp; Other Uses</b>	31	7,751,909	11,386,529	0	558,057	0	19,696,495	19,087,978	17,302,280	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-768,100	-1,213,813	0	-68,841	0	-2,050,754	-1,589,231	-35,938	32
Beginning Fund Balance - July 1,	33	1,709,667	4,045,398	0	2,895,782		8,650,847	10,240,078	10,276,016	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	941,567	2,831,585	0	2,826,941	0	6,600,093	8,650,847	10,240,078	39
<b>Total Ending Fund Balance - June 30,</b>	40	941,567	2,831,585	0	2,826,941	0	6,600,093	8,650,847	10,240,078	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.75803 Urban areas; 8.4993 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, 2015 - June 30, 2016

Iowa Department of Management

2/9/2015

County Name: Buchanan

County Number: 10

Date Budget Adopted: 3/9/2015

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 (MHDS) Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services	1,292,163
2M County Population Expenditure Target Amount	991,745
3M Any Medicaid Offset Reduction	76,725
4M Maximum County MHDS Fund Levy Dollars	915,020

4M is the lesser of 1M and 2M minus any Medicaid Offset Reduction

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

5M Enter County MHDS Fund Levy Dollars (cannot exceed 4M 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
				915,020		
<b>A. Countywide Levies:</b>	1		991,816,327		967,827,292	
General Basic	2	3,471,357		3.5		3,387,396
+ Cemetery (Pioneer - 331.424B)	3	2,000		0.00202		1,955
= Total for General Basic	4	3,473,357				3,389,351
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	843,409		0.85037		823,011
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	81,000				79,042
County MHDS Fund (from '5M' certification above)	8	915,020		0.92257		892,888
Debt Service (from Form 703 col. I Countywide total)	9	484,171	1,002,281,400	0.48307	978,292,365	472,584
Voted Emergency Medical Services (Countywide)	10			0		0
Other (specify)	11			0		0
<b>Subtotal Countywide (A)</b>	12	5,715,957		5.75803		5,577,834
<b>B. All Rural Services Only Levies:</b>	13		619,232,379		598,881,871	
Rural Services Basic	14	1,697,481		2.74127		1,641,697
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	1,697,481		2.74127		1,641,697
Subtotal Countywide/All Rural Services (A + B)	21	7,413,438		8.4993		7,219,531
<b>C. Special District Levies:</b>						
Flood & Erosion	22			0	0	0
Voted Emergency Medical Services (partial county)	23			0	0	0
Other (specify)	24	0		0	0	0
Other (specify)	25			0	0	0
Other (specify)	26			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	7,413,438				7,219,531

Compensation Schedule for FY:

Elected Official:

Attorney  
Auditor  
Recorder  
Treasurer  
Sheriff  
Supervisors  
Supervisor Vice Chair, if different  
Supervisor Chair, if different

2015/2016
Annual Salary:
89,000
59,500
57,500
57,500
76,750
33,500

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Citizen Herald, Jesup
2	Independence Bulletin Journal
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.
- 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, 2015 - June 30, 2016

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	
												2015/2016 (L)	2014/2015 (M)	2013/2014 (N)	
TAXES LEVIED ON PROPERTY	1	3,389,351	823,011		892,888	1,641,697	0					7,219,531	7,305,207	7,266,329	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	6,943	1,687		1,830	3,395						14,822	15,244	17,337	2
LESS: CREDITS TO TAXPAYERS	3	243,803	69,924		71,955	98,291						511,302	443,308	372,942	3
=1000 NET CURRENT PROPERTY TAXES	*4	3,138,605	751,400		819,103	1,540,011	0					6,693,407	6,846,655	6,876,050	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	1,400	400		400	850						3,200	3,200	3,194	*5
11xx PENALTIES, INT. & COSTS ON TAXES	*6	56,000										56,000	56,000	56,049	*6
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7	4,900	1,490		11,450	1,575						19,965	9,965	9,987	7
13xx Local Option Taxes	8					920,000						920,000	932,000	921,881	8
14xx Gambling Taxes	9											0			9
15xx TIF Tax Revenues	10											0			10
16xx Utility Replacement Excise Taxes	11	84,006	20,398		22,132	55,784	0					193,907	164,490	164,565	11
Subtotal (lines 7 - 11)	*12	88,906	21,888	0	33,582	977,359	0	0	0	0	12,137	1,133,872	1,106,455	1,096,433	*12
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13	2,500						3,514,693				3,517,193	3,401,832	3,457,842	13
21xx State Replacements Against Levied Taxes	14	243,803	69,924		71,955	98,291						511,302	443,308	372,942	14
22xx Other State Tax Replacements	15	46,124	13,133		13,598	6,501						84,668	44,222	3,936	15
23xx, 24xx State/Federal Pass-thru Revenues	16	479,622						790,000	16,171			1,285,793	1,192,863	988,096	16
25xx Contributions From Other Intergovernmental Units	17	171,055			175,900	149,725						496,680	430,608	304,041	17
26xx, 27xx State Grants and Entitlements	18	131,150		6,500				53,256				190,906	351,774	307,160	18
28xx Federal Grants and Entitlements	19											0	40,000	5,500	19
29xx Payments in Lieu of Taxes	20											0			20
Subtotal (lines 13 - 20)	*21	1,074,254	83,057	6,500	261,453	254,517	0	4,357,949	16,171	0	32,641	6,086,542	5,904,607	5,439,517	*21
3xxx LICENSES & PERMITS	*22	50				26,500		8,000				34,550	34,081	34,830	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	507,571		80,500		15,300			4,000			607,371	600,922	592,683	*23
6xxx USE OF MONEY & PROPERTY	*24	101,578		400		151,834			210			254,022	259,798	294,971	*24
8xxx MISCELLANEOUS	*25	37,200		7,200				153,000				197,400	221,186	317,926	*25
Total Revenues*	26	5,005,564	856,745	94,600	1,114,538	2,966,371	0	4,518,949	20,381	0	489,216	15,066,364	15,032,904	14,711,653	26
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27		935,000					75,000				1,010,000	975,000	825,000	27
9020 From Rural Services Basic	28							1,397,477				1,397,477	1,397,477	1,397,477	28
90xx From Other Budgetary Funds	29	88,900										88,900	75,366	241,830	29
Subtotal (lines 27 - 29)	30	88,900	935,000	0	0	0	0	1,472,477	0	0	0	2,496,377	2,447,843	2,464,307	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31											0			31
92xx PROCEEDS/GEN FIXED ASSET SALES	32			3,000				80,000				83,000	18,000	90,382	32
Total Revenues and Other Sources	33	5,094,464	1,791,745	97,600	1,114,538	2,966,371	0	6,071,426	20,381	0	489,216	17,645,741	17,498,747	17,266,342	33
BEGINNING FUND BALANCE JULY 1,	34	1,127,791	220,440	361,436	1,740,834	742,805		1,462,164	99,595	0	2,895,782	8,650,847	10,240,078	10,276,016	34
TOTAL RESOURCES	35	6,222,255	2,012,185	459,036	2,855,372	3,709,176	0	7,533,590	119,976	0	3,384,998	26,296,588	27,738,825	27,542,358	35
Loss on Nonreplaced Credits Against Levied Taxes	36	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  
2/9/2015

	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		
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
<b>LAW ENFORCEMENT PROGRAM</b>														
1000 - Uniformed Patrol Services	1				1,049,380						1,049,380	1,028,535	978,185	1
1010 - Investigations	2	143,048	50,438								193,486	190,407	198,818	2
1020 - Unified Law Enforcement	3										0			3
1030 - Contract Law Enforcement	4										0			4
1040 - Law Enforcement Communications	5	288,433	104,142								392,575	393,460	350,911	5
1050 - Adult Correctional Services	6	652,962	262,854	10,000							925,816	906,317	911,957	6
1060 - Administration	7	190,188	63,436								253,624	251,125	246,707	7
Subtotal	8	1,274,631	480,870	10,000	0	1,049,380	0	0	0	0	2,814,881	2,769,844	2,686,578	8
<b>LEGAL SERVICES PROGRAM</b>														
1100 - Criminal Prosecution	9	317,856	122,159								440,015	423,302	408,849	9
1110 - Medical Examinations	10	31,000									31,000	31,000	38,982	10
1120 - Child Support Recovery	11										0			11
Subtotal	12	348,856	122,159	0	0	0	0	0	0	0	471,015	454,302	447,831	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	45,000									45,000	40,000	40,000	16
Subtotal	17	45,000	81,000	0	0	0	0	0	0	0	126,000	121,000	121,000	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		3,000								3,000	3,000	3,878	26
Subtotal	27	0	3,000	0	0	0	0	0	0	0	3,000	3,000	3,878	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>														
1600 - Juvenile Victim Restitution	28										0			28
1610 - Juvenile Representation Services	29		41,000								41,000	41,000	41,236	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30										0			30
Subtotal	31	0	41,000	0	0	0	0	0	0	0	41,000	41,000	41,236	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	1,668,487	729,729	10,000	0	1,049,380	0	0	0	0	3,457,596	3,390,846	3,302,197	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		
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>														
3000 - Personal & Family Health Services	1	232,254	107,595								339,849	343,527	305,056	1
3010 - Communicable Disease Prevention & Control Services	2										0			2
3020 - Sanitation	3				52,486						52,486	47,167	42,151	3
3040 - Health Administration	4	31,409	4,673								36,082	36,082	30,738	4
3050 - Support of Hospitals	5										0			5
Subtotal	6	263,663	112,268	0	0	52,486	0	0	0	0	428,417	426,776	377,945	6
<b>SERVICES TO POOR PROGRAM</b>														
3100 - Administration	7	40,000									40,000	41,000	30,518	7
3110 - General Welfare Services	8	35,813	5,394								41,207	40,544	30,691	8
3120 - Care in County Care Facility	9										0			9
Subtotal	10	75,813	5,394	0	0	0	0	0	0	0	81,207	81,544	61,209	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>														
3200 - Administration	11	30,348	16,772								47,120	47,036	44,064	11
3210 - General Services to Veterans	12	29,655									29,655	29,155	24,557	12
Subtotal	13	60,003	16,772	0	0	0	0	0	0	0	76,775	76,191	68,621	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>														
3300 - Youth Guidance	14										0			14
3310 - Family Protective Services	15	8,500									8,500	8,500	2,000	15
3320 - Services for Disabled Children	16										0			16
Subtotal	17	8,500	0	0	0	0	0	0	0	0	8,500	8,500	2,000	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	0	0	7,000	7,000	7,000	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>														
3500 - Treatment Services	22		26,000								26,000	26,000	21,317	22
3510 - Preventive Services	23		5,000								5,000	5,000	5,000	23
Subtotal	24	0	31,000	0	0	0	0	0	0	0	31,000	31,000	26,317	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	414,979	165,434	0	0	52,486	0	0	0	0	632,899	631,011	543,092	25

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

County Name: Buchanan County No: 10  
2/9/2015

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 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)	
	<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>												
	400X - Information & Education Services	1									0		1
402X - Coordination Services	2			35,340					35,340	27,475	8,551		
403X - Personal & Environmental Sprt	3								0	1,846	393		
404X - Treatment Services	4								0	3,700	86,999		
405X - Vocational & Day Services	5								0	2,673	5		
406X - Lic/Certified Living Arrangements	6								0	13,395	6		
407X - Inst/Hospital & Commit Services	7			9,850					9,850	65,446	23,210		
Subtotal	8	0	0	45,190	0	0	0	0	45,190	114,535	119,153		
<b>41XX - CHRONIC MENTAL ILLNESS</b>													
410X - Information & Education Services	9								0		9		
412X - Coordination Services	10								0		19,204		
413X - Personal & Environmental Sprt	11								0		24,362		
414X - Treatment Services	12								0	860	33,489		
415X - Vocational & Day Services	13								0		22,889		
416X - Lic/Certified Living Arrangements	14								0		99,628		
417X - Inst/Hospital & Commit Services	15								0		49,157		
Subtotal	16	0	0	0	0	0	0	0	0	860	248,729		
<b>42XX - INTELLECTUAL DISABILITY</b>													
420X - Information & Education Services	17								0		17		
422X - Coordination Services	18			13,040					13,040	10,086	23,416		
423X - Personal & Environmental Sprt	19								0	389	6,673		
424X - Treatment Services	20								0	0	397		
425X - Vocational & Day Services	21								0	0	9,471		
426X - Lic/Certified Living Arrangements	22								0	446	5,274		
427X - Inst/Hospital & Commit Services	23								0		9,388		
Subtotal	24	0	0	13,040	0	0	0	0	13,040	10,921	54,619		
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>													
430X - Information & Education Services	25								0		25		
432X - Coordination Services	26			1,587					1,587	1,182	2,713		
433X - Personal & Environmental Sprt	27								0	3,397	45,890		
434X - Treatment Services	28								0	225	788		
435X - Vocational & Day Services	29								0	1,698	13,389		
436X - Lic/Certified Living Arrangements	30								0		1,395		
437X - Inst/Hospital & Commit Services	31								0		31		
Subtotal	32	0	0	1,587	0	0	0	0	1,587	6,502	64,175		
<b>44XX - GENERAL ADMINISTRATION</b>													
4411 - Direct Administration	33			129,945					129,945	101,461	83,581		
4412 - Purchased Administration	34								0		34		
4413 - Distrib to Regional Fiscal Agent	35			913,413					913,413	990,138	35		
Subtotal	36	0	0	1,043,358	0	0	0	0	1,043,358	1,091,599	83,581		
<b>45XX - COUNTY PRVD CASE MGMT</b>													
Subtotal	37	228,550	122,965						351,515	373,119	455,923		
<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	228,550	122,965	0	1,103,175	0	0	0	0	1,454,690	1,597,536	1,026,180	



**SERVICE AREA 6  
COUNTY ENVIRONMENT AND EDUCATION**

County Name: Buchanan County No: 10  
2/9/2015

	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	
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
6000 - Natural Resources Conservation	1				3,000					3,000	3,000	1	
6010 - Weed Eradication	2				122,686					122,686	119,434	2	
6020 - Solid Waste Disposal	3				47,000					47,000	46,000	3	
6030 - Environmental Restoration	4									0		4	
Subtotal	5	0	0	0	172,686	0	0	0	0	172,686	168,434	5	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	6	91,752	34,480							126,232	122,119	6	
6110 - Maintenance & Operations	7	372,188	105,739	44,900				5,500		528,327	536,948	7	
6120 - Recreation & Environmental Educ.	8									0		8	
Subtotal	9	463,940	140,219	44,900	0	0	0	5,500	0	654,559	659,067	9	
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter	10									0		10	
6210 - Animal Bounties & State Apiarist Expenses	11				300					300	300	11	
Subtotal	12	0	0	0	300	0	0	0	0	300	300	12	
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls	13				91,979					91,979	61,418	13	
6310 - Housing Rehabilitation & Develop.	14									0		14	
6320 - Economic Development	15				101,836					101,836	101,426	15	
Subtotal	16	0	0	0	193,815	0	0	0	0	193,815	162,844	16	
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries	17				113,000					113,000	106,759	17	
6410 - Historic Preservation	18	10,000								10,000	10,000	18	
6420 - Fair & 4-H Clubs	19	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	24,000	0	0	113,000	0	0	0	0	137,000	130,759	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	28	
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	29	487,940	140,219	44,900	0	479,801	0	0	5,500	0	1,158,360	1,121,404	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	
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>													
7000 - Administration	1						257,400			257,400	236,000	237,765	1
7010 - Engineering	2						396,300			396,300	353,300	265,319	2
Subtotal	3	0	0	0	0	0	653,700	0	0	653,700	589,300	503,084	3
<b>ROADWAY MAINTENANCE PROGRAM</b>													
7100 - Bridges & Culverts	4						287,400			287,400	257,100	230,564	4
7110 - Roads	5						2,207,000			2,207,000	2,039,700	1,971,256	5
7120 - Snow & Ice Control	6						579,300			579,300	500,700	493,288	6
7130 - Traffic Controls	7						194,800			194,800	179,800	148,092	7
7140 - Road Clearing	8						154,300			154,300	132,300	36,483	8
Subtotal	9	0	0	0	0	0	3,422,800	0	0	3,422,800	3,109,600	2,879,683	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>													
7200 - New Equipment	10						500,000			500,000	400,000	397,838	10
7210 - Equipment Operations	11						1,252,400			1,252,400	1,112,600	1,290,561	11
7220 - Tools, Materials & Supplies	12						134,000			134,000	133,000	99,034	12
7230 - Real Estate & Buildings	13						170,900			170,900	119,900	257,024	13
Subtotal	14	0	0	0	0	0	2,057,300	0	0	2,057,300	1,765,500	2,044,457	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	6,133,800	0	0	6,133,800	5,464,400	5,427,224	18

**SERVICE AREA 8  
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Buchanan County No: 10  
2/9/2015

	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	
										2015/2016 (L)	2014/2015 (M)	2013/2014 (N)	
<b>REPRESENTATION SERVICES PROGRAM</b>													
8000 - Elections Administration	1	190,766								190,766	187,098	157,495	1
8010 - Local Elections	2	54,550								54,550	27,200	23,972	2
8020 - Township Officials	3				4,550					4,550	4,530	4,203	3
Subtotal	4	0	245,316	0	4,550	0	0	0	0	249,866	218,828	185,670	4
<b>STATE ADMINISTRATIVE SERVICES</b>													
8100 - Motor Vehicle Registrations & Licensing	5	98,145	48,640							146,785	139,965	133,960	5
8101 - Drivers License Services	6	74,894	38,560							113,454	111,690	111,821	6
8110 - Recording of Public Documents	7	148,274	57,364					2,460		208,098	254,548	188,978	7
Subtotal	8	321,313	144,564	0	0	0	0	2,460	0	468,337	506,203	434,759	8
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	9	321,313	389,880	0	4,550	0	0	2,460	0	718,203	725,031	620,429	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 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)		
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>														
9000 - General County Management	1	140,000	43,452								183,452	193,798	195,134	1
9010 - Administrative Management Services	2	160,690	84,362								245,052	239,390	222,500	2
9020 - Treasury Management Services	3	150,122	77,489								227,611	224,974	189,434	3
9030 - Other Policy & Administration	4	78,350	26,848								105,198	103,028	72,190	4
Subtotal	5	529,162	232,151	0	0	0	0	0	0	0	761,313	761,190	679,258	5
<b>CENTRAL SERVICES PROGRAM</b>														
9100 - General Services	6	274,502	13,985								288,487	286,415	252,886	6
9110 - Information Technology Services	7	315,016	31,905								346,921	278,257	260,303	7
9120 - GIS Systems	8	44,675	14,206								58,881	57,920	42,815	8
Subtotal	9	634,193	60,096	0	0	0	0	0	0	0	694,289	622,592	556,004	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>														
9200 - Tort Liability	10		137,000								137,000	137,000	99,098	10
9210 - Safety of Workplace	11		4,000								4,000	2,500	3,846	11
9220 - Fidelity of Public Officers	12		700								700	700	679	12
9230 - Unemployment Compensation	13		10,000								10,000	10,000	8,879	13
Subtotal	14	0	151,700	0	0	0	0	0	0	0	151,700	150,200	112,502	14
<b>TOTAL - ADMINISTRATION</b>	15	1,163,355	443,947	0	0	0	0	0	0	0	1,607,302	1,533,982	1,347,764	15

**SERVICE AREA 0**

CountyName:

Buchanan County No: 10

2/9/2015

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

	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		
												2015/2016 (L)	2014/2015 (M)	2013/2014 (N)		
<b>NONPROGRAM CURRENT EXPENDITURES</b>																
0010 - County Farm Operations	1	35,793										35,793	34,793	13,798		1
0020 - Interest on Short-Term Debt	2											0				2
0030 - Other Nonprogram Current	3	1,000										1,000	1,000			3
0040 - Other County Enterprises	4	45,389										45,389	46,889	41,832		4
<b>TOTAL - NONPROGRAM CURRENT</b>	5	82,182	0	0	0	0	0	0			0	82,182	82,682	55,630		5
<b>LONG-TERM DEBT SERVICE</b>																
0100 - Principal	6	43,029									290,000	337,029	327,029	322,030		6
0110 - Interest	7										268,057	268,057	279,213	327,320		7
<b>TOTAL - LONG-TERM DEBT SERVICE</b>	8	43,029	0	0	0	0	0	4,000		558,057	0	605,086	606,242	649,350		8
<b>CAPITAL PROJECTS</b>																
0200 - Roadway Construction	9						1,141,000					1,141,000	1,128,600	503,274		9
0210 - Conservation Land Acquisition/Dev	10	5,000						4,000				9,000	45,000	5,000		10
0220 - Other Capital Projects	11	200,000										200,000	314,767	272,200		11
<b>TOTAL - CAPITAL PROJECTS</b>	12	205,000	0	0	0	0	1,141,000	4,000	0	0	0	1,350,000	1,488,367	780,474		12
<b>EXPENDITURES SUMMARY</b>																
- Total Public Safety and Legal Services	13	1,668,487	729,729	10,000	0	1,049,380	0	0	0		0	3,457,596	3,390,846	3,302,197		13
- Total Physical Health and Social Services	14	414,979	165,434	0	0	52,486	0	0	0		0	632,899	631,011	543,092		14
- Total Mental Health, ID & DD	15	228,550	122,965	0	1,103,175	0	0	0	0		0	1,454,690	1,597,536	1,026,180		15
- Total County Environment and Education	16	487,940	140,219	44,900	0	479,801	0	0	5,500		0	1,158,360	1,121,404	1,085,633		16
- Total Roads & Transportation	17	0	0	0	0	0	0	6,133,800	0		0	6,133,800	5,464,400	5,427,224		17
- Total Governmental Services to Residents	18	321,313	389,880	0	0	4,550	0	0	2,460		0	718,203	725,031	620,429		18
- Total Administration	19	1,163,355	443,947	0	0	0	0	0	0		0	1,607,302	1,533,982	1,347,764		19
- Total Nonprogram Current Expenditures	20	82,182	0	0	0	0	0	0	0		0	82,182	82,682	55,630		20
- Total Long-Term Debt Service	21	43,029	0	0	0	0	0	0	4,000		558,057	605,086	606,242	649,350		21
- Total Capital Projects	22	205,000	0	0	0	0	0	1,141,000	4,000	0	0	1,350,000	1,488,367	780,474		22
<b>TOTAL - ALL EXPENDITURES (lines13-24)</b>	23	4,614,835	1,992,174	54,900	1,103,175	1,586,217	0	7,274,800	15,960	0	558,057	17,200,118	16,641,501	14,837,973		23
<b>OTHER BUDGETARY FINANCING USES</b>																
<b>OPERATING TRANSFERS OUT</b>																
- To General Supplemental	24	935,000										935,000	800,000	750,000		24
- To Rural Services Supplemental	25					1,397,477						0				25
- To Secondary Roads	26	75,000										1,472,477	1,472,477	1,472,477		26
- To Other Budgetary Funds	27			80,000					8,900			88,900	174,000	241,830		27
<b>TOTAL OPERATING TRANSFERS OUT</b>	28	1,010,000	0	80,000	0	1,397,477	0	0	8,900	0	0	2,496,377	2,446,477	2,464,307		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	597,420	20,011	324,136	1,752,197	725,482	0	258,790	95,116	0	2,826,941	6,600,093	8,650,847	10,240,078		35
<b>TOTAL ENDING FUND BALANCE - JUNE 30,</b>	36	597,420	20,011	324,136	1,752,197	725,482	0	258,790	95,116	0	2,826,941	6,600,093	8,650,847	10,240,078		36
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	37	6,222,255	2,012,185	459,036	2,855,372	3,709,176	0	7,533,590	119,976	0	3,384,998	26,296,588	27,738,825	27,542,358		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 2015/2016

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)
			2015/2016 (D)	2015/2016 +(E)	2015/2016 +(F)	2015/2016 =(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	290,000	268,057	500	558,557	74,386	484,171
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
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			294,000	268,057	500	562,557	78,386	484,171
<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