

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

<b>Meeting Date:</b> 03-03-14	<b>Meeting Time:</b> 9:00 a.m.	<b>Meeting Location:</b> Conference Rm. Mahaska County 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): www.mahaskacounty.org	County Telephone Number: 641-673-7148
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	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	5,740,250	6,830,362	6,732,635	-7.66
Less: Uncollected Delinquent Taxes - Levy Year	2	0			
Less: Credits to Taxpayers	3	345,023	127,382	295,808	
Net Current Property Taxes	4	5,395,227	6,702,980	6,436,827	
Delinquent Property Tax Revenue	5	1,400	1,900	379	
Penalties, Interest & Costs on Taxes	6	35,900	25,700	47,294	
Other County Taxes/TIF Tax Revenues	7	1,302,755	1,433,342	1,336,303	-1.26
Intergovernmental	8	3,857,604	3,900,688	5,135,178	
Licenses & Permits	9	12,200	15,075	16,666	
Charges for Service	10	585,975	569,625	660,939	
Use of Money & Property	11	225,230	241,495	194,840	
Miscellaneous	12	557,421	579,025	999,594	
<b>Subtotal Revenues</b>	13	11,973,712	13,469,830	14,828,020	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0			
Operating Transfers In	15	2,042,135	1,964,191	1,863,699	
Proceeds of Fixed Asset Sales	16	0			
<b>Total Revenues &amp; Other Sources</b>	17	14,015,847	15,434,021	16,691,719	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	3,236,003	3,176,845	2,943,280	4.85
Physical Health and Social Services	19	805,535	856,528	657,195	10.71
Mental Health, ID & DD	20	913,372	1,334,433	2,256,253	-36.37
County Environment and Education	21	812,688	813,601	708,937	7.07
Roads & Transportation	22	5,230,000	5,345,000	5,542,507	-2.86
Government Services to Residents	23	641,433	651,349	568,948	6.18
Administration	24	1,271,695	1,371,995	1,061,628	9.45
Nonprogram Current	25	925,000	975,000	853,338	4.11
Debt Service	26	8,490	8,490	8,490	0
Capital Projects	27	160,000	200,000	745,914	-53.69
<b>Subtotal Expenditures</b>	28	14,004,216	14,733,241	15,346,490	
Other Financing Uses:					
Operating Transfers Out	29	2,042,135	1,964,191	1,863,699	
Refunded Debt/Payments to Escrow	30	0			
<b>Total Expenditures &amp; Other Uses</b>	31	16,046,351	16,697,432	17,210,189	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-2,030,504	-1,263,411	-518,470	
Beginning Fund Balance - July 1,	33	8,716,051	9,979,462	10,497,932	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0			
Fund Balance - Nonspendable	35	0			
Fund Balance - Restricted	36	4,014,292	5,683,784	6,398,959	
Fund Balance - Committed	37	0			
Fund Balance - Assigned	38	456,500	375,000	370,000	
Fund Balance - Unassigned	39	2,214,755	2,657,267	3,210,503	
<b>Total Ending Fund Balance - June 30,</b>	40	<b>6,685,547</b>	<b>8,716,051</b>	<b>9,979,462</b>	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	3,458,507	Urban Areas: 3.55486
Rural Only Levies*:	2,281,743	Rural Areas: 7.50486
Special District Levies*:	0	Any special district tax rates not included.
TIF Tax Revenues:	0	
Utility Replacmnt. Excise Tax:	376,755	Date: 02-11-14

Explanation of any significant items in the budget:

**Mahaska County ADOPTED BUDGET SUMMARY**

02-11-14

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS		
						Budget 2014/2015 (F)	Re-estimated 2013/2014 (G)	Actual 2012/2013 (H)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>								
Taxes Levied on Property	13,458,507	2,281,743		0		5,740,250	6,830,362	6,732,635
Less: Uncollected Delinquent Taxes - Levy Year	2	0				0		
Less: Credits to Taxpayers	3	234,793	110,230			345,023	127,382	295,808
Net Current Property Taxes	4	3,223,714	2,171,513	0		5,395,227	6,702,980	6,436,827
Delinquent Property Tax Revenue	5	1,050	350			1,400	1,900	379
Penalties, Interest & Costs on Taxes	6	35,900				35,900	25,700	47,294
Other County Taxes/TIF Tax Revenues	7	205,519	1,097,236	0	0	1,302,755	1,433,342	1,336,303
Intergovernmental	8	683,765	3,173,839	0	0	3,857,604	3,900,688	5,135,178
Licenses & Permits	9	1,700	10,500			12,200	15,075	16,666
Charges for Service	10	581,775	4,200			585,975	569,625	660,939
Use of Money & Property	11	215,900	9,330			225,230	241,495	194,840
Miscellaneous	12	547,921	9,500			557,421	579,025	999,594
<b>Subtotal Revenues</b>	13	5,497,244	6,476,468	0	0	11,973,712	13,469,830	14,828,020
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	0			0		
Operating Transfers In	15	0	2,042,135	0	0	2,042,135	1,964,191	1,863,699
Proceeds of Fixed Asset Sales	16	0	0			0		
<b>Total Revenues &amp; Other Sources</b>	17	5,497,244	8,518,603	0	0	14,015,847	15,434,021	16,691,719
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
Operating:								
Public Safety and Legal Services	18	3,007,320	228,683			3,236,003	3,176,845	2,943,280
Physical Health and Social Services	19	681,574	123,961			805,535	856,528	657,195
Mental Health, ID & DD	20	0	913,372			913,372	1,334,433	2,256,253
County Environment and Education	21	585,803	226,885			812,688	813,601	708,937
Roads & Transportation	22	0	5,230,000			5,230,000	5,345,000	5,542,507
Government Services to Residents	23	633,433	8,000			641,433	651,349	568,948
Administration	24	1,262,822	8,873			1,271,695	1,371,995	1,061,628
Nonprogram Current	25	5,000	920,000			925,000	975,000	853,338
Debt Service	26	0	8,490	0	0	8,490	8,490	8,490
Capital Projects	27	0	160,000	0	0	160,000	200,000	745,914
<b>Subtotal Expenditures</b>	28	6,175,952	7,828,264	0	0	14,004,216	14,733,241	15,346,490
Other Financing Uses:								
Operating Transfers Out	29	173,742	1,868,393	0	0	2,042,135	1,964,191	1,863,699
Refunded Debt/Payments to Escrow	30	0	0			0		
<b>Total Expenditures &amp; Other Uses</b>	31	6,349,694	9,696,657	0	0	16,046,351	16,697,432	17,210,189
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-852,450	-1,178,054	0	0	-2,030,504	-1,263,411	-518,470
Beginning Fund Balance - July 1,	33	5,716,662	2,999,389			8,716,051	9,979,462	10,497,932
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0		
Fund Balance - Nonspendable	35	0	0			0		
Fund Balance - Restricted	36	2,212,957	1,801,335			4,014,292	5,683,784	6,398,959
Fund Balance - Committed	37	0	0			0		
Fund Balance - Assigned	38	436,500	20,000			456,500	375,000	370,000
Fund Balance - Unassigned	39	2,214,755	0	0	0	2,214,755	2,657,267	3,210,503
<b>Total Ending Fund Balance - June 30,</b>	40	4,864,212	1,821,335	0	0	6,685,547	8,716,051	9,979,462

Proposed tax rate per \$1,000 valuation for County purposes: 3.55486 Urban areas; 7.50486 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

Budget Basis: CASH

Iowa Department of Management  
 County Name: 02-11-14 Mahaska  
 County Number: 62  
 Date Budget Adopted: 3/3/2014

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.

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):

1MBase Year Expenditures for Mental Health/Disabilities Services	1,227,887
2MCounty Population Expenditure Target Amount	1,061,105
3MMaximum County Services Fund Levy Dollars	1,061,105

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

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

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.

	(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
					0
<b>A. Countywide Levies:</b>					
General Basic	3,603,547	1,029,585,030	3.5	972,895,566	3,405,134
+ Cemetery (Pioneer - 331.424B)	5,000		0.00486		4,728
= Total for General Basic	3,608,547				3,409,862
<i>Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement</i>	131,341				124,112
General Supplemental	51,479		0.05		48,645
<i>Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement</i>					0
County Services Fund (from '4M' certification above)	0		0		0
Debt Service (from Form 703 col. I Countywide total)	0	1,033,360,030	0	976,670,566	0
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
<b>Subtotal Countywide (A)</b>	3,660,026		3.55486		3,458,507
<b>B. All Rural Services Only Levies:</b>		622,020,109		577,656,470	
Rural Services Basic	2,456,979		3.95		2,281,743
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
<b>Subtotal All Rural Services Only (B)</b>	2,456,979		3.95		2,281,743
<b>Subtotal Countywide/All Rural Services (A + B)</b>	6,117,005		7.50486		5,740,250
<b>C. Special District Levies:</b>					
Flood & Erosion			0	0	0
Voted Emergency Medical Services (partial county)			0	0	0
Other (specify)	0		0	0	0
Other (specify)			0	0	0
Other (specify)			0	0	0
Township ES Levies (Summary from Form 638-RE)	0		0	0	0
<b>Subtotal Special Districts (C)</b>	0				0
<b>GRAND TOTAL (A + B + C)</b>	6,117,005				5,740,250

Compensation Schedule for FY:

	2014/2015
Elected Official:	Annual Salary:
Attorney	88,030
Auditor	55,200
Recorder	53,510
Treasurer	54,160
Sheriff	70,760
Supervisors	31,500
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers: 2

Names of Official County Newspapers:

1	Oskaloosa Herald
2	New Sharon Sun
3	
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: Mahaska

County No: 62  
 02-11-14

	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>LAW ENFORCEMENT PROGRAM</b>											
1000 - Uniformed Patrol Services	1	505,471		119,333					624,804	613,548	588,345
1010 - Investigations	2	189,889							189,889	187,038	159,056
1020 - Unified Law Enforcement	3								0		
1030 - Contract Law Enforcement	4								0		
1040 - Law Enforcement Communications	5	16,500							16,500	16,500	19,313
1050 - Adult Correctional Services	6	937,294	255,089	6,000					1,198,383	1,170,542	1,117,953
1060 - Administration	7	325,055					6,500		331,555	325,626	302,128
Subtotal	8	1,974,209	255,089	0	125,333	0	0	6,500	2,361,131	2,313,254	2,186,795
<b>LEGAL SERVICES PROGRAM</b>											
1100 - Criminal Prosecution	9	294,345							294,345	262,654	257,657
1110 - Medical Examinations	10	36,500							36,500	35,000	26,560
1120 - Child Support Recovery	11								0		
Subtotal	12	330,845	0	0	0	0	0	0	330,845	297,654	284,217
<b>EMERGENCY SERVICES</b>											
1200 - Ambulance Services	13								0		
1210 - Emergency Management	14	131,341							131,341	179,478	90,198
1220 - Fire Protection and Rescue Services	15								0		
1230 - E911 Service Board	16	146,724		96,850					243,574	219,813	221,935
Subtotal	17	278,065	0	0	96,850	0	0	0	374,915	399,291	312,133
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>											
1400 - Physical Operations	18								0		
1410 - Research & Other Assistance	19	15,150							15,150	13,150	16,743
1420 - Bailiff Services	20								0		
Subtotal	21	15,150	0	0	0	0	0	0	15,150	13,150	16,743
<b>COURT PROCEEDINGS PROGRAM</b>											
1500 - Juries & Witnesses	22	2,000							2,000	2,000	
1510 - (Reserved)	23										
1520 - Detention Services	24	14,938							14,938	15,544	10,406
1530 - Court Costs	25	34,600							34,600	34,600	33,264
1540 - Service of Civil Papers	26	70,839							70,839	69,867	66,855
Subtotal	27	122,377	0	0	0	0	0	0	122,377	122,011	110,525
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>											
1600 - Juvenile Victim Restitution	28								0		
1610 - Juvenile Representation Services	29	22,985							22,985	22,985	22,403
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	8,600							8,600	8,500	10,464
Subtotal	31	31,585	0	0	0	0	0	0	31,585	31,485	32,867
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	2,752,231	255,089	0	222,183	0	0	6,500	3,236,003	3,176,845	2,943,280

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

	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>PHYSICAL HEALTH SERVICES PROGRAM</b>												
3000 - Personal & Family Health Services	1									0		1
3010 - Communicable Disease Prevention & Control Services	2									0		2
3020 - Sanitation	3			123,961						123,961	97,153	74,233
3040 - Health Administration	4	161,693								161,693	191,963	132,863
3050 - Support of Hospitals	5									0		5
Subtotal	6	161,693	0	0	123,961	0	0	0	0	285,654	289,116	207,096
<b>SERVICES TO POOR PROGRAM</b>												
3100 - Administration	7	103,350	11,106							114,456	128,083	120,460
3110 - General Welfare Services	8	131,330								131,330	131,330	122,938
3120 - Care in County Care Facility	9									0		9
Subtotal	10	234,680	11,106	0	0	0	0	0	0	245,786	259,413	243,398
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>												
3200 - Administration	11	32,329	3,409							35,738	33,880	27,583
3210 - General Services to Veterans	12	43,100								43,100	43,100	13,649
Subtotal	13	75,429	3,409	0	0	0	0	0	0	78,838	76,980	41,232
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>												
3300 - Youth Guidance	14	70,081								70,081	84,581	67,681
3310 - Family Protective Services	15									0		15
3320 - Services for Disabled Children	16									0		16
Subtotal	17	70,081	0	0	0	0	0	0	0	70,081	84,581	67,681
<b>SERVICES TO OTHER ADULTS PROGRAM</b>												
3400 - Services to the Elderly	18	87,500								87,500	87,500	70,100
3410 - Other Social Services	19	7,000								7,000	10,500	9,500
3420 - Soc Serv Bus Operations	20									0		20
Subtotal	21	94,500	0	0	0	0	0	0	0	94,500	98,000	79,600
<b>CHEMICAL DEPENDENCY PROGRAM</b>												
3500 - Treatment Services	22		30,676							30,676	48,438	18,188
3510 - Preventive Services	23									0		23
Subtotal	24	0	30,676	0	0	0	0	0	0	30,676	48,438	18,188
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	636,383	45,191	0	123,961	0	0	0	0	805,535	856,528	657,195

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

County Name: Mahaska

County No: 62  
 02-11-14

**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		103,400						103,400	127,500	97,566
402X - Coordination Services	2		6,995						6,995	10,428	5,240
403X - Personal & Environmental Sprt	3		4,000						4,000	2,000	975
404X - Treatment Services	4		107,600						107,600	333,000	330,536
405X - Vocational & Day Services	5								0		
406X - Lic/Certified Living Arrangements	6		85,000						85,000	75,000	60,653
407X - Inst/Hospital & Commit Services	7		181,000						181,000	232,500	146,378
Subtotal	8	0	487,995	0	0	0	0	0	487,995	780,428	641,348
<b>41XX - CHRONIC MENTAL ILLNESS</b>											
410X - Information & Education Services	9								0		
412X - Coordination Services	10		6,381						6,381	4,216	5,528
413X - Personal & Environmental Sprt	11								0	20,000	9,325
414X - Treatment Services	12								0		15,128
415X - Vocational & Day Services	13								0		
416X - Lic/Certified Living Arrangements	14								0	81,000	103,180
417X - Inst/Hospital & Commit Services	15								0	20,000	14,841
Subtotal	16	0	6,381	0	0	0	0	0	6,381	125,216	148,021
<b>42XX - INTELLECTUAL DISABILITY</b>											
420X - Information & Education Services	17								0		
422X - Coordination Services	18		27,122						27,122	30,389	61,120
423X - Personal & Environmental Sprt	19		4,500						4,500	2,500	65,216
424X - Treatment Services	20								0		
425X - Vocational & Day Services	21		10,000						10,000	30,000	145,030
426X - Lic/Certified Living Arrangements	22		85,000						85,000	75,000	830,350
427X - Inst/Hospital & Commit Services	23								0		84,780
Subtotal	24	0	126,622	0	0	0	0	0	126,622	137,889	1,186,496
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>											
430X - Information & Education Services	25								0		
432X - Coordination Services	26								0		
433X - Personal & Environmental Sprt	27								0		
434X - Treatment Services	28								0		
435X - Vocational & Day Services	29								0		
436X - Lic/Certified Living Arrangements	30								0		
437X - Inst/Hospital & Commit Services	31								0		
Subtotal	32	0	0	0	0	0	0	0	0	0	0
<b>44XX - GENERAL ADMINISTRATION</b>											
4411 - Direct Administration	33		67,398						67,398	40,988	40,205
4412 - Purchased Administration	34								0		
4413 - Distrib to Regional Fiscal Agent	35								0		
Subtotal	36	0	67,398	0	0	0	0	0	67,398	40,988	40,205
<b>45XX - COUNTY PRVD CASE MGMT</b>											
Subtotal	37		224,976						224,976	249,912	240,202
<b>46XX - COUNTY PRVD SERVICES</b>											
Subtotal	38								0		
<b>47XX - BRAIN INJURY</b>											
470X - Information & Education Services	39								0		
472X - Coordination Services	40								0		
473X - Personal & Environmental Sprt	41								0		
474X - Treatment Services	42								0		
475X - Vocational & Day Services	43								0		
476X - Lic/Certified Living Arrangements	44								0		
477X - Inst/Hospital & Commit Services	45								0		
Subtotal	46	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	47	0	913,372	0	0	0	0	0	913,372	1,334,433	2,256,253



**SERVICE AREA 6  
COUNTY ENVIRONMENT AND EDUCATION**

	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>ENVIRONMENTAL QUALITY PROGRAM</b>											
6000 - Natural Resources Conservation	1								0		1
6010 - Weed Eradication	2			138,385					138,385	136,990	125,242
6020 - Solid Waste Disposal	3								0		3
6030 - Environmental Restoration	4								0	18,985	19,024
Subtotal	5	0	0	138,385	0	0	0	0	138,385	155,975	144,266
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>											
6100 - Administration	6	167,701							167,701	137,484	90,274
6110 - Maintenance & Operations	7	243,605					40,000		283,605	302,363	240,001
6120 - Recreation & Environmental Educ.	8	64,748							64,748	63,391	54,059
Subtotal	9	476,054	0	0	0	0	40,000	0	516,054	503,238	384,334
<b>ANIMAL CONTROL PROGRAM</b>											
6200 - Animal Shelter	10	43,000							43,000	43,000	42,500
6210 - Animal Bounties & State Apiarist Expenses	11	200							200	200	
Subtotal	12	43,200	0	0	0	0	0	0	43,200	43,200	42,500
<b>COUNTY DEVELOPMENT PROGRAM</b>											
6300 - Land Use & Building Controls	13								0		
6310 - Housing Rehabilitation & Develop.	14	4,476							4,476	3,358	
6320 - Economic Development	15	39,600					1,000		40,600	40,600	79,850
Subtotal	16	44,076	0	0	0	0	1,000	0	45,076	43,958	79,850
<b>EDUCATIONAL SERVICES PROGRAM</b>											
6400 - Libraries	17			47,500					47,500	45,750	48,750
6410 - Historic Preservation	18	6,973							6,973	5,980	3,737
6420 - Fair & 4-H Clubs	19								0		
6430 - Fairgrounds	20	15,500							15,500	15,500	5,500
6440 - Memorial Halls	21								0		
6450 - Other Educational Services	22								0		
Subtotal	23	22,473	0	0	47,500	0	0	0	69,973	67,230	57,987
<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	585,803	0	0	185,885	0	41,000	0	812,688	813,601	708,937

**SERVICE AREA 7  
 ROADS & TRANSPORTATION**

County Name: Mahaska

County No: 62  
 02-11-14

	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>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1					155,000			155,000	150,000	154,548	1
7010 - Engineering	2					285,000			285,000	270,000	504,713	2
Subtotal	3	0	0	0	0	440,000	0	0	440,000	420,000	659,261	3
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts	4					140,000			140,000	180,000	93,118	4
7110 - Roads	5					2,250,000			2,250,000	2,375,000	2,448,681	5
7120 - Snow & Ice Control	6					240,000			240,000	210,000	204,985	6
7130 - Traffic Controls	7					100,000			100,000	120,000	81,326	7
7140 - Road Clearing	8					110,000			110,000	105,000	132,180	8
Subtotal	9	0	0	0	0	2,840,000	0	0	2,840,000	2,990,000	2,960,290	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment	10					420,000			420,000	375,000	179,998	10
7210 - Equipment Operations	11					1,400,000			1,400,000	1,400,000	1,602,552	11
7220 - Tools, Materials & Supplies	12					120,000			120,000	120,000	140,406	12
7230 - Real Estate & Buildings	13					10,000			10,000	40,000		13
Subtotal	14	0	0	0	0	1,950,000	0	0	1,950,000	1,935,000	1,922,956	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	5,230,000	0	0	5,230,000	5,345,000	5,542,507	18

**SERVICE AREA 8  
 GOVERNMENT SERVICES TO RESIDENTS**

County Name:         Mahaska         County No: 62  
02-11-14

	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>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration	1	146,507							146,507	130,115	129,709	1
8010 - Local Elections	2	2,920							2,920	30,395	581	2
8020 - Township Officials	3	2,200							2,200	2,200	1,440	3
Subtotal	4	2,200	149,427	0	0	0	0	0	151,627	162,710	131,730	4
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations & Licensing	5	277,912	41,082						318,994	315,359	285,657	5
8101 - Drivers License Services	6								0			6
8110 - Recording of Public Documents	7	162,812					8,000		170,812	173,280	151,561	7
Subtotal	8	440,724	41,082	0	0	0	8,000	0	489,806	488,639	437,218	8
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	9	442,924	190,509	0	0	0	8,000	0	641,433	651,349	568,948	9

**SERVICE AREA 9  
 ADMINISTRATION**

	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>POLICY &amp; ADMINISTRATION PROGRAM</b>												
9000 - General County Management	1	226,240							226,240	186,461	166,229	1
9010 - Administrative Management Services	2	176,434							246,169	271,321	245,377	2
9020 - Treasury Management Services	3	224,356							224,356	220,446	208,001	3
9030 - Other Policy & Administration	4	27,000							27,000	26,000	28,125	4
Subtotal	5	654,030	0	0	0	0	0	0	723,765	704,228	647,732	5
<b>CENTRAL SERVICES PROGRAM</b>												
9100 - General Services	6	158,501							174,567	322,818	135,586	6
9110 - Information Technology Services	7	67,790							67,790	62,740	54,952	7
9120 - GIS Systems	8	63,426							86,085	84,690	80,234	8
Subtotal	9	289,717	0	0	0	0	0	0	328,442	470,248	270,772	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
9200 - Tort Liability	10								0			10
9210 - Safety of Workplace	11	194,065		8,873					202,938	183,033	130,865	11
9220 - Fidelity of Public Officers	12	16,550							16,550	14,486	12,259	12
9230 - Unemployment Compensation	13								0			13
Subtotal	14	210,615	0	8,873	0	0	0	0	219,488	197,519	143,124	14
<b>TOTAL - ADMINISTRATION</b>	15	1,154,362	108,460	0	8,873	0	0	0	1,271,695	1,371,995	1,061,628	15

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 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>NONPROGRAM CURRENT EXPENDITURES</b>													
0010 - County Farm Operations	1	5,000									5,000	5,000	
0020 - Interest on Short-Term Debt	2										0		
0030 - Other Nonprogram Current	3						920,000				920,000	970,000	853,338
0040 - Other County Enterprises	4										0		
<b>TOTAL - NONPROGRAM CURRENT</b>	5	5,000	0	0	0	0	920,000			0	925,000	975,000	853,338
<b>LONG-TERM DEBT SERVICE</b>													
0100 - Principal	6						7,400				7,400	7,300	7,248
0110 - Interest	7						1,090				1,090	1,190	1,242
<b>TOTAL - LONG-TERM DEBT SERVICE</b>	8	0	0	0	0	0	8,490		0	0	8,490	8,490	8,490
<b>CAPITAL PROJECTS</b>													
0200 - Roadway Construction	9					160,000					160,000	200,000	745,914
0210 - Conservation Land Acquisition/Dev	10										0		
0220 - Other Capital Projects	11										0		
<b>TOTAL - CAPITAL PROJECTS</b>	12	0	0	0	0	160,000	0	0	0	0	160,000	200,000	745,914
<b>EXPENDITURES SUMMARY</b>													
- Total Public Safety and Legal Services	13	2,752,231	255,089	0	222,183	0	0	6,500		0	3,236,003	3,176,845	2,943,280
- Total Physical Health and Social Services	14	636,383	45,191	0	123,961	0	0	0		0	805,535	856,528	657,195
- Total Mental Health, ID & DD	15	0	0	913,372	0	0	0	0		0	913,372	1,334,433	2,256,253
- Total County Environment and Education	16	585,803	0	0	185,885	0	0	41,000		0	812,688	813,601	708,937
- Total Roads & Transportation	17	0	0	0	0	5,230,000	0	0		0	5,230,000	5,345,000	5,542,507
- Total Governmental Services to Residents	18	442,924	190,509	0	0	0	0	8,000		0	641,433	651,349	568,948
- Total Administration	19	1,154,362	108,460	0	8,873	0	0	0		0	1,271,695	1,371,995	1,061,628
- Total Nonprogram Current Expenditures	20	5,000	0	0	0	0	920,000			0	925,000	975,000	853,338
- Total Long-Term Debt Service	21	0	0	0	0	0	8,490		0	0	8,490	8,490	8,490
- Total Capital Projects	22	0	0	0	0	160,000	0	0		0	160,000	200,000	745,914
<b>TOTAL - ALL EXPENDITURES (lines13-24)</b>	23	5,576,703	599,249	913,372	540,902	0	5,390,000	983,990	0	0	14,004,216	14,733,241	15,346,490
<b>OTHER BUDGETARY FINANCING USES</b>													
<b>OPERATING TRANSFERS OUT</b>													
- To General Supplemental	24										0		
- To Rural Services Supplemental	25										0		
- To Secondary Roads	26	173,742			1,868,393						2,042,135	1,964,191	1,863,699
- To Other Budgetary Funds	27										0		
<b>TOTAL OPERATING TRANSFERS OUT</b>	28	173,742	0	0	1,868,393	0	0	0	0	0	2,042,135	1,964,191	1,863,699
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29										0		
Increase (Decrease) In Reserves (GAAP Budgets)	30										0		
Fund Balance - Nonspendable	31										0		
Fund Balance - Restricted	32	1,769,815	443,142	594,456	675,518		24,246	507,115			4,014,292	5,683,784	6,398,959
Fund Balance - Committed	33										0		
Fund Balance - Assigned	34	436,500			20,000						456,500	375,000	370,000
Fund Balance - Unassigned	35	2,214,755	0	0	0	0	0	0	0	0	2,214,755	2,657,267	3,210,503
<b>TOTAL ENDING FUND BALANCE - JUNE 30,</b>	36	4,421,070	443,142	594,456	695,518	0	24,246	507,115	0	0	6,685,547	8,716,051	9,979,462
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	37	10,171,515	1,042,391	1,507,828	3,104,813	0	5,414,246	1,491,105	0	0	22,731,898	25,413,483	27,189,651

**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
			2014/2015 (D)	2014/2015 +(E)	2014/2015 +(F)	2014/2015 =(G)		=(I)
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
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			0	0	0	0	0	0
<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

62 Mahaska County

FUND	UTILITY TAX AND PROP TAXES	Valuation With G&E Util	Rate	Valuation W/O G&E Util	PROPERTY TAXES
COUNTYWIDE LEVIES:		1,029,585,030		972,895,566	
General Basic	3,603,547		3.5		3,405,134
Pioneer Cemetery	5,000		0.00486		4,728
Total General Basic	3,608,547				3,409,862
<i>Emerg Mgmt Included in Gen Basic-Info Only*</i>	131,341				124,112
General Supplemental	51,479		0.05		48,645
<i>Emerg Mgmt Included in Gen Supp-Info Only*</i>					0
County Services	0		0		0
Debt Service	0	1,033,360,030	0	976,670,566	0
Other			0		0
Total Countywide	3,660,026		3.55486		3,458,507
ALL RURAL ONLY LEVIES:		622,020,109		577,656,470	
Rural Services Basic	2,456,979		3.95		2,281,743
Rural Services Supp			0		0
Unified Law Enf.			0		0
Other			0		0
Total All Rural Only	2,456,979		3.95		2,281,743
Total Countywide/Rural Rate	6,117,005		7.50486		5,740,250
Other	0	0	0	0	0
Emergency Services**	0	0		0	0
Total Special Districts	0				0
GRAND TOTAL	6,117,005				5,740,250

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.