

COUNTY NAME:	NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE	CO NO:
Mahaska	Fiscal Year July 1, 2015 - June 30, 2016	62

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

Meeting Date:	Meeting Time:	Meeting Location:
03-02-2015	9:00 a.m.	Mahaska County Courthouse

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

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

County Web Site (if available):	County Telephone Number:
www.mahaskacounty.org	641-673-7148

Iowa Department of Management Form 630 (Publish)	Budget 2015/2016	Re-Est 2014/2015	Actual 2013/2014	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property*	1 6,587,053	5,740,250	6,828,688	-1.79
Less: Uncollected Delinquent Taxes - Levy Year	2 0			
Less: Credits to Taxpayers	3 351,823	345,942	313,737	
Net Current Property Taxes	4 6,235,230	5,394,308	6,514,951	
Delinquent Property Tax Revenue	5 1,479	1,400	438	
Penalties, Interest & Costs on Taxes	6 35,900	35,900	49,758	
Other County Taxes/TIF Tax Revenues	7 1,311,519	1,302,755	1,303,245	0.32
Intergovernmental	8 4,409,811	3,858,523	4,719,357	
Licenses & Permits	9 12,500	12,200	21,996	
Charges for Service	10 595,300	585,975	577,481	
Use of Money & Property	11 218,590	225,230	186,699	
Miscellaneous	12 949,340	557,421	1,158,922	
Subtotal Revenues	13 13,769,669	11,973,712	14,532,847	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0			
Operating Transfers In	15 2,174,530	2,123,635	2,339,191	
Proceeds of Fixed Asset Sales	16 0		5,420	
Total Revenues & Other Sources	17 15,944,199	14,097,347	16,877,458	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 3,206,723	3,236,003	3,094,296	1.8
Physical Health and Social Services	19 783,510	805,535	736,181	3.16
Mental Health, ID & DD	20 1,037,174	913,372	1,207,098	-7.31
County Environment and Education	21 932,105	812,688	661,225	18.73
Roads & Transportation	22 5,660,000	5,230,000	5,849,892	-1.64
Government Services to Residents	23 662,612	641,433	568,603	7.95
Administration	24 1,341,645	1,446,695	1,078,482	11.54
Nonprogram Current	25 890,000	925,000	841,540	2.84
Debt Service	26 8,490	8,490	8,490	0
Capital Projects	27 0	160,000	0	
Subtotal Expenditures	28 14,522,259	14,179,216	14,045,807	
Other Financing Uses:				
Operating Transfers Out	29 2,174,530	2,123,635	2,339,191	
Refunded Debt/Payments to Escrow	30 0			
Total Expenditures & Other Uses	31 16,696,789	16,302,851	16,384,998	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -752,590	-2,205,504	492,460	
Beginning Fund Balance - July 1,	33 8,266,418	10,471,922	9,979,462	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0			
Fund Balance - Nonspendable	35 0			
Fund Balance - Restricted	36 4,843,351	5,265,913	6,935,405	
Fund Balance - Committed	37 0			
Fund Balance - Assigned	38 277,000	456,500	375,000	
Fund Balance - Unassigned	39 2,393,477	2,544,005	3,161,517	
Total Ending Fund Balance - June 30,	40 7,513,828	8,266,418	10,471,922	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	4,251,361	Urban Areas:	4.28287
Rural Only Levies*:	2,335,692	Rural Areas:	8.23287
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0	Date:	02-12-2015
Utility Replacmnt. Excise Tax:	420,519		

Explanation of any significant items in the budget:

Mataska County ADOPTED BUDGET SUMMARY

		02-12-2015							
		TOTALS							
		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2015/2016 (F)	Re-estimated 2014/2015 (G)	Actual 2013/2014 (H)
REVENUES & OTHER FINANCING SOURCES									
1	Taxes Levied on Property	3,827,354	2,759,699		0		6,587,053	5,740,250	6,828,688
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0				0		
3	Less: Credits to Taxpayers	207,393	144,430				351,823	345,942	313,737
4	Net Current Property Taxes	3,619,961	2,615,269		0		6,235,230	5,394,308	6,514,951
5	Delinquent Property Tax Revenue	1,050	429				1,479	1,400	438
6	Penalties, Interest & Costs on Taxes	35,900					35,900	35,900	49,758
7	Other County Taxes/TIF Tax Revenues	223,648	1,087,871	0	0	0	1,311,519	1,302,755	1,303,245
8	Intergovernmental	663,452	3,746,359	0	0	0	4,409,811	3,858,523	4,719,357
9	Licenses & Permits	1,700	10,800				12,500	12,200	21,996
10	Charges for Service	591,100	4,200				595,300	585,975	577,481
11	Use of Money & Property	208,000	10,590				218,590	225,230	186,699
12	Miscellaneous	550,640	398,700				949,340	557,421	1,158,922
13	Subtotal Revenues	5,895,451	7,874,218	0	0	0	13,769,669	11,973,712	14,532,847
14	Other Financing Sources:	0	0				0		
15	General Long-Term Debt Proceeds	83,500	2,091,030	0	0	0	2,174,530	2,123,635	2,339,191
16	Operating Transfers In	0	0				0		5,420
17	Proceeds of Fixed Asset Sales	5,978,951	9,965,248	0	0	0	15,944,199	14,097,347	16,877,458
EXPENDITURES & OTHER FINANCING USES									
Operating:									
18	Public Safety and Legal Services	2,896,949	309,774				3,206,723	3,236,003	3,094,296
19	Physical Health and Social Services	662,307	121,203				783,510	805,535	736,181
20	Mental Health, ID & DD	0	1,037,174				1,037,174	913,372	1,207,098
21	County Environment and Education	611,765	320,340				932,105	812,688	661,225
22	Roads & Transportation	0	5,660,000				5,660,000	5,230,000	5,849,892
23	Government Services to Residents	652,612	10,000				662,612	641,433	568,603
24	Administration	1,332,225	9,420				1,341,645	1,446,695	1,078,482
25	Nonprogram Current	5,000	885,000				890,000	925,000	841,540
26	Debt Service	0	8,490				8,490	8,490	8,490
27	Capital Projects	0	0	0	0	0	0	160,000	0
28	Subtotal Expenditures	6,160,658	8,361,401	0	0	0	14,522,259	14,179,216	14,045,807
Other Financing Uses:									
29	Operating Transfers Out	260,622	1,913,908	0	0	0	2,174,530	2,123,635	2,339,191
30	Refunded Debt/Payments to Escrow	0	0				0		0
31	Total Expenditures & Other Uses	6,421,480	10,275,309	0	0	0	16,696,789	16,302,851	16,384,998
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses									
32	Beginning Fund Balance - July 1,	-442,529	-310,061	0	0	0	-752,590	-2,205,504	492,460
33	Increase (Decrease) in Reserves (GAAP Budgeting)	5,355,707	2,910,711				8,266,418	10,471,922	9,979,462
34	Fund Balance - Nonspendable	0	0				0		
35	Fund Balance - Restricted	0	0				0		
36	Fund Balance - Committed	2,246,201	2,597,150				4,843,351	5,265,913	6,935,405
37	Fund Balance - Assigned	0	0				0		
38	Fund Balance - Unassigned	273,500	3,500				277,000	456,500	375,000
39	Total Ending Fund Balance - June 30,	3,939,477	0	0	0	0	2,393,477	2,544,005	3,161,517
40	Proposed tax rate per \$1,000 valuation for County purposes:	4,913,178	2,600,650	0	0	0	7,513,828	8,266,418	10,471,922
			4,2828	Urban areas:	1,2328	Rural areas:	Any special district rates excluded.		

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2015 - June 30, 2016

Iowa Department of Management
02-12-2015

Budget Basis: CASH

County Name: Mahaska
County Number: 62
Date Budget Adopted: _____

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	1,227,887
2M County Population Expenditure Target Amount	1,059,876
3M Any Medicaid Offset Reduction	284,193
4M Maximum County MHDS Fund Levy Dollars	775,683

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
			448,340		
A. Countywide Levies:					
General Basic	3,673,638	1,049,611,067	3.5	992,643,054	3,474,251
+ Cemetery (Pioneer - 331.424B)	6,000		0.00572		5,678
= Total for General Basic	3,679,638				3,479,929
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	146,946				138,970
General Supplemental	367,364		0.35		347,425
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement					0
County MHDS Fund (from '5M' certification above)	448,340		0.42715		424,007
Debt Service (from Form 703 col. I Countywide total)	0	1,049,611,487	0	992,643,474	0
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
Subtotal Countywide (A)	4,495,342		4.28287		4,251,361
B. All Rural Services Only Levies:		636,007,812		591,314,446	
Rural Services Basic	2,512,230		3.95		2,335,692
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
Subtotal All Rural Services Only (B)	2,512,230		3.95		2,335,692
Subtotal Countywide/All Rural Services (A + B)	7,007,572		8.23287		6,587,053
C. Special District Levies:					
Flood & Erosion		0	0	0	0
Voted Emergency Medical Services (partial county)		0	0	0	0
Other (specify)	0		0		0
Other (specify)			0		0
Other (specify)			0		0
Township ES Levies (Summary from Form 638-RE)	0		0		0
Subtotal Special Districts (C)	0				0
GRAND TOTAL (A + B + C)	7,007,572				6,587,053

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:
89,790
56,300
54,580
55,240
72,180
31,815

Number of Official County Newspapers: 2

Names of Official County Newspapers:

1	Oskaloosa Herald
2	The 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)

Susan L Brown

County Auditor (signature)

County Name: Mahaska

County No. 02-12-2015

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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	0

REVENUES DETAIL

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Basic (E)	Rural Supplemental (F)	Secondary Roads (G)	Other (H)	All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)	
TAXES LEVIED ON PROPERTY	1 3,479,929	347,425		424,007	2,335,692	0		0		0		6,587,053	5,740,250	6,828,688	
LESS: UNCOLL. DEL. TAXES, LEVY YEAR	2											0		2	
LESS: CREDITS TO TAXPAYERS	3 204,793	2,600		34,200	110,230							351,823	345,942	313,737	
=1000 NET CURRENT PROPERTY TAXES	*4 3,275,136	344,825		389,807	2,225,462	0		0		0		6,235,230	5,394,308	6,514,951	
1010 DELINQ. PROPERTY TAX REVENUE	*5 750	300		79	350							1,479	1,400	438	
11xx PENALTIES, INT. & COSTS ON TAXES	*6 35,900											35,900	35,900	49,758	
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7 3,000	1,000		1,000	1,000							6,000	6,000	7,914	
13xx Local Option Taxes	8							885,000				885,000	920,000	840,288	
14xx Gambling Taxes	9											0		9	
15xx TIF Tax Revenues	10											0		10	
16xx Utility Replacement Excise Taxes	11 199,709	19,939		24,333	176,538	0		0		0		420,519	376,755	455,043	
Subtotal (lines 7 - 11)	*12 202,709	20,939	0	25,333	177,538	0		0	0	0	0	1,311,519	1,302,755	1,303,245	
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13							3,116,012				3,116,012	2,628,251	3,056,686	
21xx State Replacements Against Levied Taxes	14 204,793	2,600		34,200	110,230							351,823	345,942	313,737	
22xx Other State Tax Replacements	15 32,515	953		400	7,977							41,845	42,115	3,034	
23xx, 24xx State/Federal Pass-thru Revenues	16 59,000			225,000								284,000	224,000	435,450	
25xx Contributions From Other Intergovernmental Units	17 224,091	29,000										298,091	272,741	495,236	
26xx, 27xx State Grants and Entitlements	18 105,500			115,000	10,000			41,615				313,040	340,474	414,434	
28xx Federal Grants and Entitlements	19 5,000											5,000	5,000	780	
29xx Payments in Lieu of Taxes	20											0	0	20	
Subtotal (lines 13 - 20)	*21 630,899	32,553	0	374,600	173,207	0		40,925	0	0	0	4,409,811	3,858,523	4,719,357	
3xxx LICENSES & PERMITS	*22 1,700				7,500							12,500	12,200	21,996	
4xxx, 5xxx CHARGES FOR SERVICE	*23 591,100				200			4,000				595,300	585,975	577,481	
6xxx USE OF MONEY & PROPERTY	*24 208,000							10,590				218,590	225,230	186,699	
8xxx MISCELLANEOUS	*25 539,640	11,000			2,000			383,700				949,340	557,421	1,158,922	
Total Revenues*	26 5,485,834	409,617	0	789,819	2,586,257	0		953,515	0	0	0	13,769,669	11,973,712	14,532,847	
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27											177,122	173,742	544,050	
9020 From Rural Services Basic	28							1,910,408				1,910,408	1,868,393	1,795,141	
90xx From Other Budgetary Funds	29 83,500				3,500							87,000	81,500	29	
Subtotal (lines 27 - 29)	30 83,500	0	0	0	3,500	0		2,087,530	0	0	0	2,174,530	2,123,635	2,339,191	
91xx PROCEEDS/GEN LONG-TERM DEBT	31											0	0	31	
92xx PROCEEDS/GEN FIXED ASSET SALES	32											0	0	5,420	
Total Revenues and Other Sources	33 5,569,334	409,617	0	789,819	2,589,757	0		953,515	0	0	0	15,944,199	14,097,347	16,877,458	
BEGINNING FUND BALANCE JULY 1,	34 4,784,308	571,399		745,636	725,563			783,312				8,266,418	10,471,922	9,979,462	
TOTAL RESOURCES	35 10,353,642	981,016	0	1,535,455	3,315,320	0		1,609,715	0	0	0	24,210,617	24,569,269	26,856,920	
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0		0	0	0	0	0	0	0	

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES

County Name: Mahaska

County No. 62
02-12-2015

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County M/HDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	501,237				106,590					607,827	624,804	581,397	
1010 - Investigations	145,366				45,755					191,121	189,889	179,732	
1020 - Unified Law Enforcement										0		3	
1030 - Contract Law Enforcement										0		4	
1040 - Law Enforcement Communications	17,000									17,000	16,500	19,500	
1050 - Adult Correctional Services	973,405	207,592			5,000					1,185,997	1,198,383	1,147,022	
1060 - Administration	315,438						6,500			321,938	331,555	298,211	
Subtotal	1,952,446	207,592	0	0	157,345	0	6,500	0	0	2,323,883	2,361,131	2,225,862	
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	285,328									285,328	294,345	257,644	
1110 - Medical Examinations	36,000									36,000	36,500	39,471	
1120 - Child Support Recovery	321,328	0	0	0	0	0	0	0	0	321,328	330,845	297,115	
Subtotal	642,656	0	0	0	0	0	0	0	0	642,656	661,690	594,230	
EMERGENCY SERVICES													
1200 - Ambulance Services										0		13	
1210 - Emergency Management	146,946									146,946	131,341	179,478	
1220 - Fire Protection and Rescue Services										0		15	
1230 - E911 Service Board	94,841				145,929					240,770	243,574	219,813	
Subtotal	241,787	0	0	0	145,929	0	0	0	0	387,716	374,915	399,291	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations										0		18	
1410 - Research & Other Assistance	15,150									15,150	15,150	18,446	
1420 - Bailiff Services										0		20	
Subtotal	15,150	0	0	0	0	0	0	0	0	15,150	15,150	18,446	
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	2,000									2,000	2,000	2,552	
1510 - (Reserved)												23	
1520 - Detention Services	14,772									14,772	14,938	9,060	
1530 - Court Costs	35,850									35,850	34,600	48,805	
1540 - Service of Civil Papers	70,639									70,639	70,839	67,472	
Subtotal	123,261	0	0	0	0	0	0	0	0	123,261	122,377	127,889	
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution										0		28	
1610 - Juvenile Representation Services	26,785									26,785	22,985	20,912	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	8,600									8,600	8,600	4,781	
Subtotal	35,385	0	0	0	0	0	0	0	0	35,385	31,585	25,693	
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	2,689,357	207,592	0	0	303,274	0	6,500	0	0	3,206,723	3,236,003	3,094,296	

PHYSICAL HEALTH & SOCIAL SERVICES
SERVICE AREA 3

County Name: Mahaska

County No: 62
02-12-2015

	GENERAL FUND			SPECIAL REVENUE FUNDS					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)	All Permanent (K)	Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services										0		1
3010 - Communicable Disease Prevention & Control Services										0		2
3020 - Sanitation					121,203					121,203	123,961	104,942
3040 - Health Administration	166,000									166,000	161,693	161,461
3050 - Support of Hospitals										0		5
Subtotal	166,000	0	0	0	121,203	0	0	0	0	287,203	285,654	266,403
SERVICES TO POOR PROGRAM												
3100 - Administration	104,504	8,940								113,444	114,456	118,571
3110 - General Welfare Services	131,330									131,330	131,330	121,192
3120 - Care in County Care Facility										0		9
Subtotal	235,834	8,940	0	0	0	0	0	0	0	244,774	245,786	239,763
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	31,954	3,271								35,225	35,738	30,251
3210 - General Services to Veterans	42,600									42,600	43,100	5,917
Subtotal	74,554	3,271	0	0	0	0	0	0	0	77,825	78,838	36,168
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	54,500									54,500	70,081	63,445
3310 - Family Protective Services										0		15
3320 - Services for Disabled Children										0		16
Subtotal	54,500	0	0	0	0	0	0	0	0	54,500	70,081	63,445
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	84,532									84,532	87,500	85,250
3410 - Other Social Services	7,000									7,000	7,000	10,500
3420 - Soc Serv Bus Operations										0		20
Subtotal	91,532	0	0	0	0	0	0	0	0	91,532	94,500	95,750
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services		27,676								27,676	30,676	34,652
3510 - Preventive Services										0		23
Subtotal	0	27,676	0	0	0	0	0	0	0	27,676	30,676	34,652
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	622,420	39,887	0	0	121,203	0	0	0	0	783,510	805,535	736,181

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

County Name: **Maubaska** County No: **62**
02-12-2015

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
	General Supplemental (A)	General Other (C)	County M/HDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)	
SERVICES TO PERSONS WITH:												
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS												
400X - Information & Education Services	1							0	103,400	90,190	1	
402X - Coordination Services	2							0	13,376	14,091	2	
403X - Personal & Environmental Spt	3							0	4,000	1,200	3	
404X - Treatment Services	4		2,000					2,000	107,600	197,741	4	
405X - Vocational & Day Services	5							0			5	
406X - Lic/Certified Living Arrangements	6		140,000					140,000	85,000	92,753	6	
407X - Inst/Hospital & Commit Services	7		5,000					5,000	181,000	75,295	7	
Subtotal	8	0	147,000	0	0	0	0	147,000	494,376	471,270	8	
41XX - CHRONIC MENTAL ILLNESS												
410X - Information & Education Services	9							0			9	
412X - Coordination Services	10							0			10	
413X - Personal & Environmental Spt	11							0		2,422	11	
414X - Treatment Services	12							0			12	
415X - Vocational & Day Services	13							0			13	
416X - Lic/Certified Living Arrangements	14							0		8,457	14	
417X - Inst/Hospital & Commit Services	15							0			15	
Subtotal	16	0	0	0	0	0	0	0	0	0	10,879	16
42XX - INTELLECTUAL DISABILITY												
420X - Information & Education Services	17							0			17	
422X - Coordination Services	18							0	27,122	23,223	18	
423X - Personal & Environmental Spt	19							0	4,500	3,588	19	
424X - Treatment Services	20							0			20	
425X - Vocational & Day Services	21		5,000					5,000	10,000	6,289	21	
426X - Lic/Certified Living Arrangements	22		150,000					150,000	85,000	260,450	22	
427X - Inst/Hospital & Commit Services	23							0			23	
Subtotal	24	0	155,000	0	0	0	0	155,000	126,622	293,550	24	
43XX - OTHER DEVELOPMENTAL DISABILITIES												
430X - Information & Education Services	25							0			25	
432X - Coordination Services	26							0			26	
433X - Personal & Environmental Spt	27							0			27	
434X - Treatment Services	28							0			28	
435X - Vocational & Day Services	29							0			29	
436X - Lic/Certified Living Arrangements	30							0			30	
437X - Inst/Hospital & Commit Services	31							0			31	
Subtotal	32	0	0	0	0	0	0	0	0	0	0	32
44XX - GENERAL ADMINISTRATION												
4411 - Direct Administration	33		48,413					48,413	67,398	42,015	33	
4412 - Purchased Administration	34							0			34	
4413 - Distrib to Regional Fiscal Agent	35		459,549					459,549		145,711	35	
Subtotal	36	0	507,962	0	0	0	0	507,962	67,398	187,726	36	
45XX - COUNTY PRVD CASE MGMT												
Subtotal	37		227,212					227,212	224,976	243,673	37	
46XX - COUNTY PRVD SERVICES												
Subtotal	38							0			38	
47XX - BRAIN INJURY												
470X - Information & Education Services	39							0			39	
472X - Coordination Services	40							0			40	
473X - Personal & Environmental Spt	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	0	46
TOTAL - MENTAL HEALTH, ID & DD	47	0	1,037,174	0	0	0	0	1,037,174	913,372	1,207,098	47	

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Mahaska

County No: 62
02-12-2015

	GENERAL FUND				SPECIAL REVENUE FUNDS					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)	All Permanent (K)	Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation										0		1
6010 - Weed Eradication					186,340					186,340	138,385	2
6020 - Solid Waste Disposal										0		3
6030 - Environmental Restoration					186,340	0	0	0	0	186,340	138,385	4
Subtotal	0	0	0	0	186,340	0	0	0	0	186,340	138,385	5
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	203,620									203,620	167,701	6
6110 - Maintenance & Operations	255,571						40,000			295,571	283,605	7
6120 - Recreation & Environmental Educ.	65,372									65,372	64,748	8
Subtotal	524,563	0	0	0	0	0	40,000		0	564,563	516,054	9
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter					43,000					43,000	43,000	10
6210 - Animal Bounties & State Apiarist Expenses	200									200	200	11
Subtotal	200	0	0	0	43,000	0	0	0	0	43,200	43,200	12
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls												13
6310 - Housing Rehabilitation & Develop.	13,429									13,429	4,476	14
6320 - Economic Development	49,100						1,000			50,100	40,600	15
Subtotal	62,529	0	0	0	0	0	1,000		0	63,529	45,076	16
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries					50,000					50,000	47,500	17
6410 - Historic Preservation	8,973									8,973	6,973	18
6420 - Fair & 4-H Clubs										0		19
6430 - Fairgrounds	15,500									15,500	15,500	20
6440 - Memorial Halls										0		21
6450 - Other Educational Services										0		22
Subtotal	24,473	0	0	0	50,000	0	0	0	0	74,473	69,973	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property										0		24
6510 - Buildings										0		25
6520 - Equipment										0		26
6530 - Public Facilities										0		27
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMT. & ED.	611,765	0	0	0	279,340	0	41,000		0	932,105	812,688	29

SERVICE AREA 7
ROADS & TRANSPORTATION

County Name: Mahaska

County No.: 62
02-12-2015

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
7000 - Administration							186,000			186,000	155,000	138,403
7010 - Engineering							315,000			315,000	285,000	358,613
Subtotal	0	0	0	0	0	0	501,000	0	0	501,000	440,000	497,016
ROADWAY MAINTENANCE PROGRAM												
7100 - Bridges & Culverts												
7110 - Roads							250,000			250,000	140,000	160,552
7120 - Snow & Ice Control							2,350,000			2,350,000	2,250,000	2,620,464
7130 - Traffic Controls							240,000			240,000	240,000	201,709
7140 - Road Clearing							142,000			142,000	100,000	89,473
Subtotal	0	0	0	0	0	0	3,105,000	0	0	3,105,000	2,840,000	3,248,381
GENERAL ROADWAY EXPENDITURES PROGRAM												
7200 - New Equipment												
7210 - Equipment Operations							265,000			265,000	420,000	230,905
7220 - Tools, Materials & Supplies							1,594,000			1,594,000	1,400,000	1,735,686
7230 - Real Estate & Buildings							25,000			25,000	120,000	97,219
Subtotal	0	0	0	0	0	0	2,054,000	0	0	2,054,000	1,950,000	2,104,495
MASS TRANSIT PROGRAM												
7300 - Air Transportation											0	
7310 - Ground Transportation											0	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	5,660,000	0	0	5,660,000	5,230,000	5,849,892

**SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS**

County Name: **Malaska**

County No: **62**
02-12-2015

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration		151,295								151,295	146,507	104,093
8010 - Local Elections		27,410								27,410	2,920	19,495
8020 - Township Officials	2,200									2,200	2,200	1,536
Subtotal	2,200	178,705	0	0	0	0	0	0	0	180,905	151,627	125,124
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations & Licensing	202,282									202,282	205,309	187,861
8101 - Drivers License Services	79,274	36,605								115,879	113,685	100,121
8110 - Recording of Public Documents	153,546						10,000			163,546	170,812	155,497
Subtotal	435,102	36,605	0	0	0	0	10,000	0	0	481,707	489,806	443,479
TOTAL - GOVT. SVCS. TO RESIDENTS	437,302	215,310	0	0	0	0	10,000	0	0	662,612	641,433	568,603

SERVICE AREA 9
ADMINISTRATION

County Name: Mahaska

County No: 62
02-12-2015

	GENERAL FUND			SPECIAL REVENUE FUNDS					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)	All Permanent (K)	Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	169,274								169,274	226,240	168,710
9010 - Administrative Management Services	2	175,048	61,140							236,188	246,169	218,322
9020 - Treasury Management Services	3	222,100								222,100	224,356	214,302
9030 - Other Policy & Administration	4	27,200								27,200	27,000	26,792
Subtotal	5	593,622	61,140	0	0	0	0	0	0	654,762	723,765	628,126
CENTRAL SERVICES PROGRAM												
9100 - General Services	6	180,914	14,864							195,778	349,567	143,308
9110 - Information Technology Services	7	166,690	14,004							180,694	67,790	51,962
9120 - GIS Systems	8	64,087	20,024							84,111	86,085	81,722
Subtotal	9	411,691	48,892	0	0	0	0	0	0	460,583	503,442	276,992
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10									0		10
9210 - Safety of Workplace	11	200,305			9,420					209,725	202,938	157,668
9220 - Fidelity of Public Officers	12	16,575								16,575	16,550	15,696
9230 - Unemployment Compensation	13									0		13
Subtotal	14	216,880	0	0	9,420	0	0	0	0	226,300	219,488	173,364
TOTAL - ADMINISTRATION	15	1,222,193	110,032	0	9,420	0	0	0	0	1,341,645	1,446,695	1,078,482

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

	GENERAL FUND							SPECIAL REVENUE FUNDS							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)	All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	Budget 2015/2016 (L)	Re-estimated 2014/2015 (M)	Actual 2013/2014 (N)			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14			
NONPROGRAM CURRENT EXPENDITURES																	
0010 - County Farm Operations	5,000											5,000	5,000	1,252			
0020 - Interest on Short-Term Debt												0	0	2			
0030 - Other Nonprogram Current								885,000				885,000	920,000	840,288			
0040 - Other County Enterprises												0	0	4			
TOTAL - NONPROGRAM CURRENT	5,000		0	0	0	0	0	885,000			0	890,000	925,000	841,540			
LONG-TERM DEBT SERVICE																	
0100 - Principal																	
0110 - Interest	0		0	0	0	0	0	8,490				7,500	7,400	7,310			
TOTAL - LONG-TERM DEBT SERVICE	0		0	0	0	0	0	8,490				990	1,090	1,180			
CAPITAL PROJECTS																	
0200 - Roadway Construction																	
0210 - Conservation Land Acquisition/Dev																	
0220 - Other Capital Projects																	
TOTAL - CAPITAL PROJECTS	0		0	0	0	0	0	0	0	0		0	160,000	0			
EXPENDITURES SUMMARY																	
- Total Public Safety and Legal Services	2,689,357	207,592	0	0	303,274	0	0	6,500				3,206,723	3,236,003	3,094,296			
- Total Physical Health and Social Services	622,420	39,887	0	0	121,203	0	0	0				783,510	805,535	736,181			
- Total Mental Health, ID & DD	0	0	0	1,037,174	0	0	0	0				1,037,174	913,372	1,207,098			
- Total County Environment and Education	611,765	0	0	0	279,340	0	0	41,000				932,105	812,688	661,225			
- Total Roads & Transportation	0	0	0	0	0	0	5,660,000	0				5,660,000	5,230,000	5,849,892			
- Total Governmental Services to Residents	437,302	215,310	0	0	0	0	0	10,000				662,612	641,433	568,603			
- Total Administration	1,222,193	110,032	0	0	9,420	0	0	0				1,341,645	1,446,695	1,078,482			
- Total Nonprogram Current Expenditures	5,000	0	0	0	0	0	0	885,000				890,000	925,000	841,540			
- Total Long-Term Debt Service	0	0	0	0	0	0	0	8,490				8,490	8,490	8,490			
- Total Capital Projects	0	0	0	0	0	0	0	0				0	0	0			
TOTAL - ALL EXPENDITURES (lines 13-24)	5,588,037	572,821	0	1,037,174	713,237	0	5,660,000	950,990	0	0	0	14,522,259	14,179,216	14,045,807			
OTHER BUDGETARY FINANCING USES																	
OPERATING TRANSFERS OUT																	
- To General Supplemental												0	0	0			
- To Rural Services Supplemental												0	0	24			
- To Secondary Roads	177,122				1,910,408							0	0	25			
- To Other Budgetary Funds	83,500				3,500							2,087,530	2,042,135	1,964,191			
TOTAL OPERATING TRANSFERS OUT	260,622		0	0	1,913,908	0	0	0	0	0	0	87,000	81,500	375,000			
REFUNDED DEBT/PAYMENTS TO ESCROW																	
Increase (Decrease) In Reserves (GAAP Budgets)																	
Fund Balance - Nonspendable																	
Fund Balance - Restricted	1,838,006	408,195		498,281	684,675		755,469	658,725				4,843,351	5,265,913	6,935,405			
Fund Balance - Committed												0	0	33			
Fund Balance - Assigned	273,500				3,500							277,000	456,500	375,000			
Fund Balance - Unassigned	2,993,477	0	0	0	0	0	0	0	0	0	0	2,393,477	2,544,005	3,161,517			
TOTAL ENDING FUND BALANCE - JUNE 30	4,504,983	408,195	0	498,281	688,175	0	755,469	658,725	0	0	0	7,513,828	8,266,418	10,471,922			
TOTAL REQUIREMENTS (23+28+29-30+36)	10,353,642	981,016	0	1,535,455	3,315,320	0	6,415,469	1,609,715	0	0	0	24,210,617	24,569,269	26,856,920			

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

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XXXXXX) (C)	Principal Due 2015/2016 (D)	Interest Due 2015/2016 (E)	Bond Registration Due 2015/2016 (F)	Total Obligation Due 2015/2016 (G)	Amount Paid by Other		FY 2015/2016	
							Funds & Debt Service	Fund Balance		Current Year Utility Replacement & Debt Service Taxes (I)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
TOTALS FOR COUNTYWIDE DEBT SERVICE:							0	0	0	0
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service										
21										
22										
23										
24										
25										
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							0	0	0	0