

FILED FEB 14 1974

SENATE FILE 1155

By COMMITTEE ON WAYS AND MEANS

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the creation of a county finance committee,
2 specifying the duties of the committee, providing for the
3 consolidation of county funds and the limitation of certain
4 budget expenditures for counties.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S—2304

1 Amend Senate File 1155, page 10, by inserting
2 after the period in line 28 the following:
3 Subsection eight (8) of this section shall not
4 be deemed to be authority to grant a general
5 increase to all counties in allowable growth
6 computed in accordance with section five (5) of
7 this Act. General increases, if any, will be
8 authorized by action of the general assembly.
9 As used in this Act, a general increase means
10 any increase above the dollar amount of allowable
11 growth as determined under section five (5) of
12 this Act granted to more than ten counties for
13 the same unusual circumstance.

S—2304 Filed
March 1, 1974

By HILL

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1 Section 1. Chapter three hundred forty-four (344), Code
2 1973, is amended by adding sections two (2) through seven
3 (7) of this Act.

4 Sec. 2. NEW SECTION. DEFINITIONS.

5 1. "Base year" for the fiscal year beginning July 1, 1975,
6 and ending June 30, 1976, means the extended fiscal year
7 beginning January 1, 1974, and ending June 30, 1975, as
8 required under Acts of the Sixty-fourth General Assembly,
9 1972 Session, chapter one thousand twenty (1020), section
10 three (3). For the fiscal year beginning July 1, 1976, and
11 ending June 30, 1977, and for each succeeding fiscal year,
12 "base year" means the last preceding fiscal year.

13 2. "Population" means the same as defined in section four
14 point one (4.1), subsection twenty-six (26), of the Code,
15 as amended by Acts of the Sixty-fourth General Assembly, 1972
16 Session, chapter one thousand eighty-eight (1088), section
17 two hundred (200).

18 3. "Limited budget" means the budget for the general fund
19 and human resources fund of the county excluding the amount
20 of anticipated receipts to and expenditures from these funds
21 from federal moneys.

22 4. "Committee" means the county finance committee
23 established in section six (6) of this Act.

24 Sec. 3. NEW SECTION. RESTRICTIONS ON EXPENDITURES. The
25 proposed expenditures in the certified limited budget of a
26 county, for the fiscal year beginning July 1, 1975, and ending
27 June 30, 1976, may not exceed two-thirds of the proposed
28 expenditures in the certified limited budget of that county
29 for the base year, as adjusted for counties under section
30 four (4) of this Act and rules promulgated by the county
31 finance committee, plus the allowable growth for that county,
32 as determined under section five (5) of this Act, plus the
33 unspent balance from the base year's certified limited budget.

34 The proposed expenditures in the certified limited budget
35 of a county, for the fiscal year beginning July 1, 1976, and

1 ending June 30, 1977, and for each succeeding fiscal year,
2 may not exceed the proposed expenditures in the certified
3 limited budget of that county for the base year, plus the
4 allowable growth for that county, as determined under section
5 five (5) of this Act, plus the unspent balance from the base
6 year's certified limited budget.

7 Sec. 4. NEW SECTION. COUNTY FUNDS. In addition to other
8 funds provided by law, each county shall have a general fund,
9 a debt service fund, a secondary road fund, a human resources
10 fund, and a restricted trust and agency fund.

11 1. The general fund of the county shall consist of all
12 revenue collected or received from taxes and other sources
13 for the general operating expenses of the county including,
14 but not limited to, the following:

15 a. Expenses for the general operation of elective and
16 appointive county offices including the salaries and support
17 of elective and appointive county officers and their employees
18 and the maintenance, equipment and supplies of such offices.

19 b. Expenses for the general operation of the district
20 court of the county including the salaries and support of
21 clerks, bailiffs, and other employees of the court and the
22 maintenance, equipment and supplies of the district court.

23 c. Expenses for the general operation of conservation,
24 historic, and recreation programs including the salaries and
25 support of the employees of the county conservation board
26 and the purchase, repair, maintenance, equipment and supplies
27 for land and facilities of the county conservation board.

28 d. Expenses relating to elections and the purchase of
29 voting machines.

30 e. Expenses relating to public safety including civil
31 defense, crime, controlled substances, pollution control,
32 and prisoner board and care.

33 f. Expenses relating to animal health and disease eradica-
34 tion including care and licensing of domestic animals, payment
35 of bounty claims, bovine or swine brucellosis eradication,

- 1 bovine or swine tuberculosis eradication, and eradication
2 of diseases among bees.
- 3 g. Expenses relating to agricultural promotion and exposi-
4 tion including the purchase, erection, and maintenance of
5 fairgrounds and fairground facilities, support of 4-H club
6 work, and the payment of premiums for agricultural and
7 livestock exhibits.
- 8 h. Expenses relating to insurance costs or the payment
9 of final judgments, including errors and omissions, health
10 insurance, surety bonds, torts, unemployment insurance, and
11 workmen's compensation.
- 12 i. Expenses relating to planning and zoning, building
13 codes, and the inspection and regulation of electrical,
14 heating, plumbing, air conditioning or ventilation installation
15 or repair including salaries and support of employees of the
16 zoning commission or building and mechanical inspection office
17 and the maintenance, equipment and supplies of such offices.
- 18 j. Expenses relating to acquisition, reconstruction,
19 repair and maintenance of county buildings.
- 20 k. Expense relating to membership in the Iowa state asso-
21 ciation of counties and attendance at schools of instruction
22 and meetings of such association.
- 23 l. Expenses relating to other programs and activities
24 to be paid from the general fund as provided by law.
- 25 2. The debt service fund of the county shall consist of
26 all revenue collected or received from taxes and other sources
27 for the paying of interest and principal on county bonds,
28 court house bonds, memorial hall bonds and other indebtedness
29 authorized by law.
- 30 3. The secondary road fund of the county shall consist
31 of all revenue collected or received from taxes and other
32 sources for the construction, reconstruction, repair and
33 maintenance of any roads and streets under the jurisdiction
34 of the county, road clearing and eradication of weeds,
35 including the salaries and support of the county engineer,

1 employees of his office, the weed commissioner and employees
2 of the weed commission, the maintenance, equipment and supplies
3 of the county engineer's office and the weed commission, and
4 other expenses for programs and activities to be paid from
5 the secondary road fund as provided by law.

6 4. The human resources fund of the county shall consist
7 of all revenue collected or received from taxes and other
8 sources to provide for the health care and welfare of the
9 public including, but not limited to:

10 a. Assistance to the poor and indigent, including the
11 relief of indigent veterans, their indigent spouses, surviving
12 spouses and minor children, and the payment of funeral expenses
13 of such veterans.

14 b. Care, treatment, and education of the mentally ill,
15 mentally retarded or mentally and physically handicapped.

16 c. Health care of the general public including the
17 construction, reconstruction, repair and maintenance of health
18 care facilities and ambulance services.

19 d. Care and education of delinquent and dependent minors
20 including the construction, reconstruction, repair and mainten-
21 ance of facilities for such purposes.

22 e. Salaries and support of officers and employees
23 responsible for county health care and welfare programs who
24 are not compensated from state funds and the maintenance,
25 equipment and supply of such offices.

26 f. Expenses for programs and activities to be paid by
27 the human resources fund as provided by law.

28 5. The restricted trust and agency fund of the county
29 shall consist of all revenue collected or received from taxes
30 and other sources for particular, restricted purposes
31 including, but not limited to:

32 a. Money and property received as a gift by the county
33 for a particular purpose.

34 b. Money and property received by the county as a trustee
35 or custodian or in the capacity of an agent of any public

1 money as authorized by law.

2 c. Money collected or received from the taxation of
3 specific property, or from particular taxing districts within
4 the county, to be used for a particular purpose including,
5 but not limited to, the planning and maintenance of sanitary
6 disposal projects, flood and erosion control, contracting
7 for library services, or the establishment and maintenance
8 of a county library.

9 d. Other expenses for programs and activities to be paid
10 from the restricted trust and agency fund as provided by law.

11 Sec. 5. NEW SECTION. ALLOWABLE GROWTH.

12 1. Each year the state comptroller shall compute the state
13 percent of economic growth by adding the percents of increase
14 for the second and third years of the most recent three-year
15 period for which accurate figures are available, for each
16 of the following individual sources of revenue, and dividing
17 the total by four:

18 a. State general fund revenues, adjusted for changes in
19 rates or basis.

20 b. Statewide assessed valuation of taxable property,
21 adjusted for statewide changes in assessment practices.

22 2. The certified limited budget for the base year of a
23 county shall be multiplied by the state percent of growth
24 to determine the dollar amount of allowable growth for that
25 county, subject to modification by the county finance committee
26 as provided in section seven (7) of this Act.

27 Sec. 6. NEW SECTION. COUNTY FINANCE COMMITTEE.

28 1. A seven-member county finance committee is established.
29 Members of the committee are:

30 a. The auditor of state or his designee.

31 b. The state comptroller or his designee.

32 c. Three county elected or appointed officials or officers
33 who are regularly involved in budget preparation. One member
34 must be from a county with a population of not over twenty
35 thousand, one from a county with a population of over twenty

1 thousand but not over sixty thousand, and one from a county
2 with a population of over sixty thousand. The governor shall
3 select and appoint the county officials, with the approval
4 of two-thirds of the members of the senate.

5 d. One certified public accountant experienced in county
6 accounting, to be selected and appointed by the governor,
7 with the approval of two-thirds of the members of the senate.

8 e. One member who is an elector of the state, to be
9 selected and appointed by the governor with approval of two-
10 thirds of the members of the senate, to represent the public-
11 at-large. He shall not be an elected or appointed public
12 employee of the federal government, a state government, or
13 any political subdivision of state government.

14 2. The members of the commission, except the state
15 comptroller and the auditor of state or their designees, are
16 to be appointed for a four-year term, except that of the
17 initial appointments, two county official members are to be
18 appointed for a two-year term. When a county official member
19 no longer holds the office which qualified him for appointment,
20 he may no longer be a member of the committee. Any person
21 appointed to fill a vacancy during a term is appointed to
22 serve for the unexpired portion of the term. Any qualified
23 member is eligible for reappointment, but no member shall
24 be appointed to serve more than two complete terms.

25 3. The committee is located for administrative purposes
26 within the office of the state comptroller. The comptroller
27 shall provide office space, staff assistance, and shall budget
28 funds to cover expenses of the committee.

29 Each member is entitled to receive his actual and necessary
30 expenses incurred in the performance of committee duties.
31 The certified public accountant member and the member who
32 is not a public officer or employee are also entitled to
33 receive forty dollars compensation for each day spent in
34 performance of committee duties.

35 Sec. 7. NEW SECTION. DUTIES OF COMMITTEE. The committee

1 shall have the following powers and duties:

2 1. The committee shall select its officers, except that
3 the state comptroller or his designee shall serve as chairman.

4 2. The committee shall establish guidelines for program-
5 performance budgeting and accounting and the preparation of
6 capital improvement plans by counties. The guidelines shall
7 provide that budgets, accounts, and financial reports of
8 counties account for all county receipts and expenditures
9 in terms of county government programs and anticipated or
10 actual performance levels within each program wherever
11 practicable. The guidelines and the deadlines for initiation
12 of program-performance budgeting and accounting and for
13 preparation of capital improvement plans may be modified for
14 counties of different sizes. However, as soon as practicable,
15 the committee may require all counties to prepare and adopt
16 a tentative budget for a two-year or a three-year period and
17 a capital improvement plan for a five-year period. The budget
18 for the second and third years of the period may be less
19 detailed than that for the first year of the period and may
20 include encumbered funds carried forward from preceding years.
21 A county shall hold a public hearing on its capital improvement
22 plan before adoption of the plan. The committee shall, where
23 practicable, utilize recommendations from the national
24 committee on governmental accounting.

25 3. The committee shall review and comment on the form
26 of proposed budgets of selected counties, chosen as determined
27 by its rules. The committee may require the submission of
28 a county's form of budget presentation at any time. The
29 committee shall not disapprove the form of any proposed budget
30 which substantially meets the guidelines it has established,
31 but may make recommendations to a county for improvement of
32 its subsequent budgets at the earliest practicable time.
33 If the committee disapproves the form of a proposed county
34 budget, it shall notify the board of supervisors as soon as
35 possible, and shall specify in detail the changes recommended

1 before future budgets will be acceptable. At the request
2 of the board of supervisors, at least two members of the
3 committee shall meet with county officials to advise and
4 assist them in complying with the recommendations of the
5 committee.

6 4. The committee shall conduct studies of county revenues
7 and expenditures, including comparative evaluations of the
8 efficiency and effectiveness of programs of public service
9 in comparable counties. Study areas may be selected each
10 year by the committee. Counties shall submit any information
11 requested by the committee during the conduct of any of its
12 studies. Forty-five days prior to the approval of any study
13 by the committee, a draft report must be made available to
14 each county mentioned in the study and written comments of
15 the county must be attached to the final report describing
16 the study.

17 5. The committee shall report to each session of the
18 general assembly. The report shall include any recommended
19 changes in laws relating to county budgeting or accounting,
20 and shall specify the number of hearings held annually, the
21 reasons for the committee's recommendations, and other
22 information as the committee deems advisable.

23 6. The committee shall promulgate rules relating to budget
24 amendments and procedures for transferring moneys between
25 funds, and other rules necessary or desirable in order to
26 exercise its powers and perform its duties. The committee's
27 rules are subject to chapter seventeen A (17A) of the Code,
28 as applicable.

29 7. The committee may establish, after a hearing, a modified
30 allowable growth for a county by reducing its allowable growth
31 by not more than fifty percent of the amount of allowable
32 growth established under section five (5) of this Act if in
33 the committee's judgment the county costs are unreasonably
34 high in relation to the comparative cost factors of counties
35 of similar size.

1 8. If a county has unusual circumstances, creating an
2 unusual need for additional funds, including but not limited
3 to the following circumstances, the committee may establish
4 a modified allowable growth for a county by increasing its
5 allowable growth:

6 a. Any unusual increase in population as determined by
7 the last preceding certified federal census.

8 b. Unusual natural disasters or other emergencies.

9 c. Unusual problems relating to major new functions
10 required by state law.

11 d. Unusual staffing problems.

12 e. Unusual necessity for additional funds to permit contin-
13 uance of a program which provides substantial benefit to resi-
14 dents.

15 f. Unusual need for a new program which will provide sub-
16 stantial benefit to residents, if the county establishes the
17 need and the amount of necessary increased cost.

18 9. The committee may approve or modify the base year costs
19 of any county which changes accounting procedures.

20 10. When the committee makes a decision under subsections
21 two (2) through nine (9) of this section, it shall make all
22 necessary changes in the county costs, budget, and millage
23 levy. It shall give written notice of its decision, including
24 all such changes, to the board of supervisors through the
25 state comptroller.

26 11. All decisions by the committee under this Act shall
27 be made in accordance with reasonable and uniform policies
28 which shall be consistent with this Act. The committee shall
29 take into account the intent of this Act to provide property
30 tax relief and to provide reasonable control of county costs.

31 12. Failure by any county to provide information or appear
32 before the committee as requested for the accomplishment of
33 review or hearing shall constitute justification for the
34 committee to instruct the state comptroller to withhold any
35 state payments to that county until the committee's inquiries

1 are satisfied completely.

2 Sec. 8. Section twenty-four point six (24.6), Code 1973,
3 is amended to read as follows:

4 24.6 EMERGENCY FUND--LEVY. Each municipality as defined
5 herein except counties, may include in the estimate herein
6 required, an estimate for an emergency fund. Each such muni-
7 cipality shall have power to assess and levy a tax for such
8 emergency fund at a rate not to exceed one mill upon the tax-
9 able property of the municipality, provided that no such emer-
10 gency tax levy shall be made until such municipality shall
11 have first petitioned the state board to make such levy and
12 received its approval thereof. Transfers of moneys may be
13 made from the emergency fund to any other fund of the
14 municipality for the purpose of meeting deficiencies in any
15 such fund arising from any cause, provided, however, that
16 no such transfer shall be made except upon the written approval
17 of the state board, and then only when such approval is
18 requested by a two-thirds vote of the governing body of said
19 municipality. ~~Approval may be granted by the state board~~
20 ~~upon an application approved by a two-thirds vote of the board~~
21 ~~of supervisors of a county to use this fund for the purpose~~
22 ~~of matching funds available to such county from federal~~
23 ~~programs including, but not limited to, crime control, public~~
24 ~~health, civil defense, highway safety, juvenile delinquency,~~
25 ~~narcotics control and pollution.~~

26 Sec. 9. Section twenty-four point twenty-two (24.22),
27 Code 1973, is amended to read as follows:

28 24.22 TRANSFER OF ACTIVE FUNDS--~~POOR FUND~~. Upon the
29 approval of the county finance committee for counties or the
30 state board for other municipalities, it shall be lawful to
31 make temporary or permanent transfers of money from one fund
32 of the municipality to another fund thereof; but in no event
33 shall there be transferred for any purpose any of the funds
34 collected and received for the construction and maintenance
35 of secondary roads. The certifying board or levying board,

1 as the case may be, shall provide that money temporarily
2 transferred shall be returned to the fund from which it was
3 transferred within such time and upon such conditions as the
4 state board or the county finance committee in the case of
5 counties shall determine, provided that it shall not be
6 necessary to return to the emergency fund, or to any other
7 fund no longer required, any money transferred therefrom to
8 any other fund. ~~No-transfer-shall-be-made-to-a-peer-fund~~
9 ~~unless-there-is-a-shortage-in-said-fund-after-the-maximum~~
10 ~~permissible-levy-has-been-made-for-said-fund.~~

11 Sec. 10. Section twenty-four point twenty-three (24.23),
12 Code 1973, is amended to read as follows:

13 24.23 SUPERVISORY POWER ~~OF-STATE-BOARD~~. The state board
14 or the county finance committee in the case of counties shall
15 exercise general supervision over the certifying boards and
16 levying boards of all municipalities with respect to bud-
17 gets and shall prescribe for them all necessary rules, instruc-
18 tions, forms, and schedules. The best methods of accountancy
19 and statistical statements shall be used in compiling and
20 tabulating all data required by this chapter.

21 Sec. 11. Section twenty-nine C point seven (29C.7), unnum-
22 bered paragraph one (1), Code 1973, is amended to read as
23 follows:

24 County boards of supervisors, city or town councils and
25 school boards are hereby authorized to cooperate with the
26 civil defense division, department of public defense to carry
27 out the provisions of this chapter, and shall form a joint
28 county-municipal civil defense and emergency planning
29 administration, hereinafter referred to as the joint
30 administration. Such joint administration shall be composed
31 of a member of the county board of supervisors and the mayor
32 or his representative of the city or town governments within
33 the county and the sheriff of such county. One member of
34 the joint administration shall be designated as chairman and
35 one as vice-chairman. The joint administration shall appoint

1 a director who shall be responsible to the joint administration
2 for the administration and co-ordination of all civil defense
3 and emergency planning matters throughout the county, subject
4 to the direction and control of the joint administration.
5 Each ~~county~~ and city or town located therein is authorized
6 to appropriate money out of any funds that are not restricted
7 and each county may appropriate money from the general fund
8 of the county for the purpose of paying expenses relating
9 to civil defense and emergency planning matters of such joint
10 administration, and to establish a joint county-municipal
11 civil defense ~~fund~~ account of the restricted trust and agency
12 fund in the office of the county treasurer, and the county
13 and cities and towns located in that county may deposit moneys
14 in such fund account, which fund account shall be for the
15 purpose of paying expenses relating to civil defense and
16 emergency planning matters of such joint administration.
17 Any reimbursement, matching funds, or moneys received from
18 sale of property obtained through the surplus property program,
19 or moneys obtained from any source whatever in connection
20 with the civil defense and emergency planning program, shall
21 be deposited in the joint civil defense ~~fund~~, ~~herein~~
22 established account. Withdrawal of moneys from the joint
23 county-municipal civil defense and emergency planning account
24 maintained by the office of the county treasurer to reimburse
25 both county and city governments for their share of funds
26 received by the joint county-municipal civil defense and
27 emergency planning agency, and deposited with the county
28 treasurer, may be made on warrants drawn by the county auditor,
29 supported by claims from the county or city government
30 concerned, and these claims verified and vouchers signed by
31 the chairman or vice-chairman of the joint administration
32 and the director of the joint county-municipal civil defense
33 and emergency planning administration.

34 Sec. 12. Section thirty-seven point seventeen (37.17),
35 Code 1973, is amended to read as follows:

1 37.17 GIFTS AND BEQUESTS. Gifts and bequests to any
2 county, city, or town, or to the commission, for any of the
3 purposes provided in this chapter, may be accepted and the
4 property shall be used in accordance with the provisions of
5 this chapter, and as may be expressly designated by the donor.
6 Each gift or bequest to a county under this chapter shall
7 be placed in a separate account in the restricted trust and
8 agency fund of the county.

9 Sec. 13. Section fifty-two point three (52.3), Code 1973,
10 as amended by Acts of the Sixty-fifth General Assembly, 1973
11 Session, chapter one hundred thirty-six (136), section two
12 hundred twenty-two (222), is amended to read as follows:

13 52.3 TERMS OF PURCHASE--TAX LEVY. The county board of
14 supervisors, on the adoption and purchase of a voting machine,
15 may provide for the payment from the general fund of the
16 county therefor or provide for payment in such manner as they
17 may deem for the best interest of the county, and may for
18 that purpose issue bonds, certificates of indebtedness, or
19 other obligations, which shall be a charge on the county,
20 ~~or levy not to exceed one-half mill. -- Any amounts so levied~~
21 ~~and collected in excess of actual costs of voting machines~~
22 ~~shall revert to the general fund of the county.~~ Such bonds,
23 certificates, or other obligations may be issued with or
24 without interest, payable at such time or times as the county
25 board may determine, but shall not be issued or sold at less
26 than par.

27 Sec. 14. Section ninety-seven B point nine (97B.9),
28 subsection three (3), Code 1973, is amended to read as fol-
29 lows:

30 3. Every political subdivision except counties is hereby
31 authorized and directed to levy a tax sufficient to meet its
32 obligations under the provisions of this chapter if any tax
33 is needed. The obligations of the county shall be paid from
34 the general fund of the county.

35 Sec. 15. Section ninety-seven C point ten (97C.10), Code

1 1973, is amended to read as follows:

2 97C.10 TAX ON EMPLOYER. In addition to all other taxes
3 there is hereby imposed upon each employer as defined in sec-
4 tion 97C.2, subsection 4, a tax equal to such per centum of
5 the wages paid by the employer to each employee as imposed
6 by the Social Security Act, Title II, as such Act has been
7 and may from time to time be amended. The employer shall
8 pay its tax or contribution from funds available and is
9 directed to pay same from tax money or from any other income
10 available. The Each political subdivision except counties
11 is hereby authorized and directed to levy in addition to all
12 other taxes a property tax sufficient to meet its obligations
13 under the provisions of this chapter, if such tax levy is
14 necessary because other funds are not available. The
15 obligations of the county shall be paid from the general fund
16 of the county.

17 Sec. 16. Section one hundred eleven A point six (111A.6),
18 unnumbered paragraphs one (1) and two (2), Code 1973, are
19 amended to read as follows:

20 Upon the adoption of any county of the provisions of this
21 chapter, the county board of supervisors of such county may
22 by resolution appropriate an amount of money from the general
23 fund of the county for the payment of expenses incurred by
24 the county conservation board in carrying out its powers and
25 duties, ~~and it may levy or cause to be levied an annual tax,~~
26 ~~in addition to all other taxes, of not more than one mill~~
27 ~~on the dollar of the assessed valuation of all real and~~
28 ~~personal property subject to taxation within such county,~~
29 ~~upon proper certification by said county conservation board~~
30 ~~made pursuant to and in compliance with all of the provisions~~
31 ~~of chapter 247, which tax shall be collected by the county~~
32 ~~treasurer as other taxes are collected, and shall be paid~~
33 ~~into a separate and distinct fund to be known as the county~~
34 ~~conservation fund, to~~ . The money shall be paid out upon
35 the warrants drawn by the county auditor upon requisition

1 of the county conservation board for the payment of expenses
2 incurred in carrying out the powers and duties of said
3 conservation board. The county conservation board shall have
4 no power or authority to contract any debt or obligation in
5 any year in excess of the moneys in the hands of the county
6 treasurer immediately available for such purposes, except
7 the board of supervisors may authorize deferred payments for
8 land acquisition purchases not to exceed a one-quarter mill
9 ~~of the annual conservation fund levy now~~ on a dollar of the
10 assessed valuation of the taxable property in the county not
11 to extend over a period of ten years. Any single expenditure
12 of, or contract to expend, a sum of five thousand dollars
13 shall be subject to the provisions of chapter 23. Gifts,
14 contributions and bequests of money and all rent, licenses,
15 fees and charges and other revenue or money received or
16 collected by the board shall be deposited in ~~the county~~
17 conservation fund a separate account of the restricted trust
18 and agency fund to be used for the purchase of land, property
19 and equipment and the payment of expenses incurred in carrying
20 out the activities of the board, except that moneys given,
21 bequeathed, or contributed upon specified trusts shall be
22 held and applied in accordance with the trust specified.

23 In order to make immediately available to the county con-
24 servation board ~~the proceeds of the annual tax hereinbefore~~
25 ~~authorized to be levied~~ money for recreation and conservation
26 purposes, bonds of any county may be issued in anticipation
27 of the collection of ~~such~~ tax revenues in the manner
28 hereinafter provided. Upon the filing of a petition by the
29 conservation board with the county board of supervisors asking
30 that bonds be issued in a specified amount for the purpose
31 of paying the cost of acquiring land and developing the same
32 for public museum, park, parkway, preserve, playground, or
33 other recreation or conservation purposes within the county,
34 then the board of supervisors may call a special election
35 to be held in the county to vote on the proposition of issuing

1 such bonds. Notice of such election shall be published once
2 each week for at least four consecutive weeks in one of the
3 official county newspapers, and the election shall be held
4 on a day not less than five nor more than twenty days after
5 the last publication of such notice. Voting machines may
6 be used for the purpose of voting on said proposition or,
7 in the discretion of the board of supervisors, the proposition
8 may be submitted to the voters on paper ballots. The
9 proposition shall be submitted in substantially the following
10 form:

11 "Shall County, Iowa, issue its bonds
12 in the amount of \$. for the purpose of?"
13 The expenses incurred in connection with the conduct of such
14 election shall be paid by the conservation board from the
15 ~~county-conservation~~ general fund. If the vote in favor of
16 issuing the bonds is equal to at least sixty percent of the
17 total votes cast for and against the proposition, the board
18 of supervisors shall issue the bonds in the amount voted,
19 and shall provide for the levy of an annual tax, ~~within the~~
20 ~~limits-of-the-special-tax-hereinafore-authorized~~ not to
21 exceed one mill on the dollar of assessed value of taxable
22 property in the county, sufficient to pay said bonds and the
23 interest thereon as the same respectively become due. Said
24 bonds shall mature in not more than twenty years, shall bear
25 interest at a rate or rates not exceeding seven percent per
26 annum, shall be in such form as the board of supervisors shall
27 by resolution provide, and shall be payable as to both
28 principal and interest from the proceeds of the annual levy
29 of the one mill tax ~~hereinafore-authorized-to-be-levied-for~~
30 ~~recreation-and-conservation-purposes~~, or so much thereof as
31 will be sufficient to pay the principal thereof and interest
32 thereon, and prior to the authorization and issuance of such
33 bonds the board of supervisors may, with or without notice,
34 negotiate and enter into an agreement or agreements with any
35 bank, investment banker, trust company or insurance company

1 or group thereof whereunder the marketing of such bonds may
2 be assured and consummated. The proceeds of such bonds shall
3 be deposited in a special fund account of the debt service
4 fund, to be kept separate and apart from all other funds of
5 the county, and shall be paid out upon warrants drawn by the
6 county auditor upon requisition of the conservation board
7 to pay the cost of acquiring land and developing the same
8 for recreation and conservation purposes as specified in the
9 election proposition.

10 Sec. 17. Section one hundred twenty-three B point five
11 (123B.5), Code 1973, is amended to read as follows:

12 123B.5 COUNTIES TO SHARE HALF OF COST. Counties shall
13 pay for the remaining one-half of the cost of the care, main-
14 tenance, and treatment of an alcoholic from its ~~state~~
15 ~~institutions~~ human resources fund as provided in section
16 444.12. The facility shall certify to the county of the
17 alcoholic's legal settlement once each month one-half of the
18 unpaid cost of the care, maintenance, and treatment of an
19 alcoholic who has been confined as a voluntary patient. Such
20 county shall pay the cost so certified to the facility from
21 its ~~state-institutions~~ human resources fund. A facility may,
22 upon approval of the board of supervisors, submit to a county
23 a billing for the aggregate amount of all care, maintenance,
24 and treatment of alcoholics for each month. The board of
25 supervisors may demand an itemization of such billings at
26 any time or may audit the same.

27 Sec. 18. Section one hundred twenty-three B point nine
28 (123B.9), Code 1973, is amended to read as follows:

29 123B.9 TRANSFER FROM ~~INSTITUTIONAL~~ HUMAN RESOURCES FUND.
30 The county auditor upon receipt of such certification by the
31 facility shall enter the same to the credit of the facility
32 and issue a notice to the county treasurer, authorizing him
33 to transfer the amount from the ~~county-mental-health-and~~
34 ~~institutions~~ human resources fund to the state general fund,
35 which notice shall be filed by the treasurer as his authority

1 for making such transfer, and shall include the amount
2 transferred in his next remittance to the facility.

3 Sec. 19. Section one hundred thirty-seven point twenty
4 (137.20), Code 1973, is amended to read as follows:

5 137.20 APPROPRIATION FROM ~~GENERAL~~ HUMAN RESOURCES FUND
6 OF COUNTY. The board of supervisors of any county may
7 appropriate from the ~~county-general~~ human resources fund and
8 the council of any city or town may appropriate from the
9 sanitation fund for the purpose of providing local health
10 services. Such appropriation shall not exceed the statutory
11 limitations found in chapters 404 and 444. Moneys appropriated
12 for this purpose shall be deposited in the local health fund
13 as specified in section 137.18.

14 Sec. 20. Section one hundred sixty-three A point twelve
15 (163A.12), Code 1973, is amended to read as follows:

16 163A.12 OWNER REQUESTING TEST. If the owner requests
17 the department to inspect and test his breeding swine for
18 brucellosis, and agrees to comply with the rules and regula-
19 tions made by the department under section 163A.9, the depart-
20 ment may designate a veterinarian to make an inspection and
21 test, with the expense to be paid as provided in section 164.6
22 for cattle brucellosis testing, but only to the extent the
23 funds provided in that section are not required for the cattle
24 testing program. The board of supervisors shall reimburse
25 the department for the expense of the inspection and testing
26 program for swine brucellosis, from the "~~County-Brucellosis~~
27 Eradication-Fund" brucellosis eradication account of the
28 general fund established in section ~~164.24~~ one hundred sixty-
29 four point twenty-three (164.23) of the Code, but only to
30 the extent that the moneys in the ~~fund~~ account are not required
31 for expenses incurred under chapter 164.

32 Sec. 21. Section one hundred sixty-four point twenty-three
33 (164.23), Code 1973, is amended by striking the section and
34 inserting in lieu thereof the following:

35 164.23 BRUCELLOSIS ERADICATION ACCOUNT--EXPENSES PAID.

1 There is established in the general fund of each county a
2 brucellosis eradication account. The indemnity claims and
3 other expenses provided for in this chapter and expenses of
4 the inspection and testing program provided in chapter one
5 hundred sixty-three A (163A) of the Code shall be paid from
6 any moneys appropriated to the brucellosis eradication account
7 by the board of supervisors.

8 Sec. 22. Section one hundred sixty-four point twenty-five
9 (164.25), Code 1973, is amended to read as follows:

10 164.25 ANNUAL REPORT. ~~The county-auditor~~ board of
11 supervisors of each county shall, not later than ~~July-15~~ the
12 first of November of each year, certify to the secretary of
13 agriculture a report showing the amount ~~in~~ budgeted for the
14 brucellosis eradication ~~fund-on-July-1-of-each~~ account for
15 the next fiscal year.

16 Sec. 23. Section one hundred sixty-four point twenty-six
17 (164.26), Code 1973, is amended to read as follows:

18 164.26 NEED FOR ~~LEVY~~ APPROPRIATION DETERMINED. Should
19 it appear to the secretary of agriculture that the ~~balance~~
20 ~~in-such-fund~~ amount budgeted for the account is sufficient,
21 with the county's allotment of state and federal funds
22 available, to carry on the work in such county for the ensuing
23 fiscal year, he shall so certify to the ~~county-auditor, and,~~
24 ~~when-such-certification-has-been-made, the-board-of-supervisors~~
25 ~~shall-make-no-levy-for-such-brucellosis-eradication-fund-for~~
26 ~~such-year~~ board of supervisors. The secretary of agriculture
27 may recommend an increase or decrease in the amount budgeted
28 for such account.

29 Sec. 24. Section one hundred sixty-five point eighteen
30 (165.18), Code 1973, as amended by Acts of the Sixty-fifth
31 General Assembly, 1973 Session, chapter one hundred sixty-
32 nine (169), section two (2), is amended by striking the section
33 and inserting in lieu thereof the following:

34 165.18 TUBERCULOSIS ERADICATION ACCOUNT--EXPENSES PAID.
35 There is established in the general fund of each county a

1 tuberculosis eradication account. The indemnity claims and
2 other expenses provided for in this chapter and the expenses
3 of the inspection, testing, and indemnification program for
4 the eradication of tuberculosis in swine under section one
5 hundred fifty-nine point five (159.5) of the Code shall be
6 paid from any moneys appropriated to the tuberculosis
7 eradication account by the board of supervisors. However,
8 moneys shall be paid on expenses of the inspection, testing
9 and indemnification program for the eradication of tuberculosis
10 in swine only to the extent that such moneys are not required
11 to pay expenses for bovine tuberculosis under this chapter.

12 Sec. 25. Section one hundred sixty-five point twenty
13 (165.20), Code 1973, is amended to read as follows:

14 165.20 REPORT BY AUDITOR. ~~The county-auditor~~ board of
15 supervisors of each county shall, not later than ~~July-15~~ the
16 first of November of each year, certify to the secretary of
17 agriculture a report showing the amount ~~in~~ budgeted for the
18 tuberculosis eradication fund-or-July-1-of-each-year account
19 for the next fiscal year.

20 Sec. 26. Section one hundred sixty-five point twenty-one
21 (165.21), Code 1973, is amended to read as follows:

22 165.21 ~~LEVY-OMITTED~~ NEED FOR APPROPRIATION DETERMINED.
23 Should it appear to the secretary of agriculture that the
24 ~~balance-in-such-fund~~ amount budgeted for the account is
25 sufficient, with the county's allotment of state and fed-
26 eral funds available, to carry on the work in such county
27 for the ensuing fiscal year, he shall so certify to the ~~county~~
28 ~~auditor-and-when-such-certification-has-been-made-the-board~~
29 ~~shall-make-no-levy-for-such-tuberculosis-eradication-fund~~
30 ~~for-such-year~~ board of supervisors. The secretary of agri-
31 culture may recommend an increase or decrease in the amount
32 budgeted for such account.

33 Sec. 27. Section one hundred sixty-five point twenty-two
34 (165.22), Code 1973, is amended to read as follows:

35 165.22 AVAILABILITY OF COUNTY ~~FUND~~ ACCOUNT. After the

1 amount allotted in any year by the department to any county
2 has been expended or contracted in said county, or at any
3 time that there ceases to be available for such county any
4 federal funds for the eradication of bovine tuberculosis,
5 the ~~county~~ tuberculosis eradication fund account provided
6 in this chapter shall become available as a substitute for
7 either or both such funds for the payment of materials,
8 indemnities, inspectors, and assistants as herein provided.

9 Sec. 28. Section one hundred sixty-five point twenty-three
10 (165.23), Code 1973, is amended to read as follows:

11 165.23 EXHAUSTION OF STATE ALLOTMENT. As soon as the
12 allotment to the county has been spent or contracted, the
13 department shall certify such fact to the county auditor,
14 which certificate shall be full authority for the board of
15 supervisors to pay claims as presented to the board by the
16 department of agriculture out of the county eradication ~~fund~~
17 account.

18 Sec. 29. Section one hundred seventy-four point thirteen
19 (174.13), Code 1973, is amended to read as follows:

20 174.13 COUNTY AID. The board of supervisors of the county
21 in which any such society is located may ~~levy a tax of not~~
22 ~~to exceed one quarter mill upon all the taxable property of~~
23 ~~the county, the funds realized therefrom to be known as the~~
24 ~~fairground fund, and to be used~~ appropriate moneys from the
25 general fund for the purpose of fitting up or purchasing
26 fairgrounds for the society, or for the purpose of aiding
27 boys and girls 4-H Club work and payment of agricultural and
28 livestock premiums in connection with said fair, provided
29 such society shall be the owner in fee simple, or the lessee
30 of at least ten acres of land for fairground purposes, and
31 shall own or lease buildings and improvements thereon of at
32 least eight thousand dollars in value.

33 Sec. 30. Section one hundred seventy-four point seven-
34 teen (174.17), Code 1973, is amended by striking the section
35 and inserting in lieu thereof the following:

1 174.17 CAPITAL IMPROVEMENTS ON FAIRGROUNDS. The board
2 of supervisors of any county which has acquired real estate
3 for county or district fair purposes and which has a society
4 using such real estate, may appropriate moneys from the gen-
5 eral fund for the purpose of erecting and repairing buildings
6 and other permanent improvements on such real estate, paying
7 debts contracted in such erection or repair, and paying
8 agricultural and livestock premiums.

9 Sec. 31. Section one hundred seventy-four point twenty-
10 five (174.25), Code 1973, is amended to read as follows:

11 174.25 SELLING FAIRGROUNDS. In the event that a new
12 fairgrounds site is acquired by any county, the board of
13 supervisors of such county may sell any existing fairground
14 site to which the county has title and such board may sell
15 any structure located on the old fairground site, that it
16 is not practicable to move or transfer to the new fairground
17 site, at public or private sale for the best price obtain-
18 able. The net proceeds from the sale of fairground sites
19 and structures on such sites shall be ~~placed-in-the-"fair-~~
20 ~~ground-fund"~~ credited to the general fund to be expended for
21 the erection of permanent buildings on the new fairground
22 site, or for the payment of debts contracted in the removal,
23 transporting, erection or repair of structures moved from
24 the old fairground site to the new fairground site.

25 Sec. 32. Section two hundred twenty-two point seventy-
26 six (222.76), Code 1973, is amended to read as follows:

27 222.76 PAID FROM INSTITUTION FUNDS. All expenses required
28 to be paid by counties under section 222.60 shall be paid
29 from the ~~state-institution~~ human resources fund of the county.
30 The cost of care of patients discharged or removed from the
31 hospital-schools or a special unit for placement within a
32 county may be paid from the ~~state-institution-fund-or-the~~
33 ~~county-fund-for-mental-health~~ human resources fund of the
34 county of legal settlement.

35 Sec. 33. Section two hundred twenty-two point seventy-

1 four (222.74), Code 1973, is amended to read as follows:

2 222.74 DUPLICATE TO COUNTY. When certifying to the comp-
3 kroller amounts to be charged against each county as provided
4 in section 222.73, the superintendent shall send to the county
5 auditor of each county against which he has so certified any
6 amount, a duplicate of such certificate. The county auditor
7 upon receipt of the duplicate certificate shall enter the
8 same to the credit of the state in his ledger of state
9 accounts, and shall immediately issue a notice to the county
10 treasurer authorizing the treasurer to transfer the amount
11 from the ~~county-mental-health-and-institutions~~ human resources
12 fund to the general state revenue. The treasurer shall file
13 such notice as his authority for making such transfer and
14 shall include the amount so transferred in his next remittance
15 of state taxes to the treasurer of state, designating the
16 fund to which the amount belongs.

17 Sec. 34. Section two hundred twenty-five point twenty-
18 one (225.21), Code 1973, is amended to read as follows:

19 225.21 VOUCHERS. The person making claim to such com-
20 pensation shall present to the court or judge an itemized
21 sworn statement thereof, and when such claim for compensa-
22 tion has been approved by the court or judge or clerk, the
23 same shall be filed in the office of the county auditor and
24 shall be allowed by the board of supervisors and paid from
25 the ~~state-institution~~ human resources fund.

26 Sec. 35. Section two hundred twenty-five point twenty-
27 four (225.24), Code 1973, is amended to read as follows:

28 225.24 COLLECTION OF PRELIMINARY EXPENSE. Unless said
29 committed private patient or those legally responsible for
30 him offer to make such settlement, it shall also be the duty
31 of the county auditor of the proper county as aforesaid to
32 proceed to collect, by action if necessary, in the name of
33 the said county, the amount of all claims for per diem and
34 expenses that have been approved by the said court or judge
35 and paid by the county treasurer of said county as provided

1 for under the provisions of section 225.21, and when collected
2 to pay the same into the ~~county-treasury~~ human resources fund.

3 Sec. 36. Section two hundred twenty-seven point eighteen
4 (227.18), Code 1973, is amended to read as follows:

5 227.18 CLAIMS FILED QUARTERLY. The state aid herein pro-
6 vided for shall be paid to the claimant county upon a verified
7 claim being filed quarterly with the state director setting
8 forth the total of weekly patient care furnished to trans-
9 ferees in county or private institutions from the ~~county~~
10 ~~mental-health-and-institutions~~ human resources fund. Approval
11 of said verified claim by the state director shall be authority
12 for the state comptroller to issue a warrant upon the state
13 mental aid fund payable to the claimant county which shall
14 be credited by that county to the ~~county-mental-health-and~~
15 ~~institutions~~ human resources fund established-by-section
16 444-42.

17 Sec. 37. Section two hundred thirty point twenty-one
18 (230.21), Code 1973, is amended to read as follows:

19 230.21 DUTY OF COUNTY AUDITOR AND TREASURER. The county
20 auditor, upon receipt of such certificate, shall thereupon
21 enter the same to the credit of the state in his ledger of
22 state accounts, and at once issue a notice to his county
23 treasurer, authorizing him to transfer the amount from the
24 ~~county-mental-health-and-institutions~~ human resources fund
25 to the general state revenue, which notice shall be filed
26 by the treasurer as his authority for making such transfer,
27 and shall include the amount so transferred in his next
28 remittance of state taxes to the treasurer of state, desig-
29 nating the fund to which it belongs.

30 Sec. 38. Section two hundred thirty point twenty-three
31 (230.23), Code 1973, is amended to read as follows:

32 230.23 COST PAID FROM INSTITUTION FUND. All expenses
33 required to be paid by counties for the care, admission, com-
34 mitment, and transportation of mentally ill patients in state
35 hospitals shall be paid by the board of supervisors from the

1 ~~state-institution~~ human resources fund.

2 Sec. 39. Section two hundred thirty point twenty-four
3 (230.24), Code 1973, is amended to read as follows:

4 230.24 PSYCHIATRIC TREATMENT--MENTAL HEALTH CENTER. The
5 county board of supervisors ~~are-authorized-to~~ may expend from
6 the ~~county-mental-health-and-institutions~~ human resources
7 fund established by section 444.12 funds for psychiatric
8 examination and treatment of persons in need thereof, or for
9 professional evaluation, treatment, and habilitation of
10 mentally retarded persons, in each county which has facilities
11 available for such treatment, and any county not having such
12 facilities may contract through its board of supervisors with
13 any other county, which has facilities for psychiatric
14 examination and treatment or for professional evaluation,
15 treatment, and habilitation of mentally retarded persons,
16 for the use thereof. However, the county board of supervisors
17 shall not expend from such fund for treatment other than in
18 a state institution an amount which would exceed eight dollars
19 per capita for counties having less than forty thousand
20 population.

21 A county, or affiliated counties, desiring to establish
22 an incorporated mental health center and having a total or
23 combined population in excess of thirty-five thousand according
24 to the last federal census, may establish such new mental
25 health center in conjunction with the Iowa mental health
26 authority. In establishing such mental health center, the
27 board of supervisors of each such county ~~is-authorized-to~~
28 may expend therefor from the ~~county-mental-health-and~~
29 ~~institutions~~ human resources fund an amount equal to, but
30 not to exceed, two hundred fifty dollars per thousand
31 population or major fraction thereof. Such appropriation
32 shall not be recurring and shall not be applicable to any
33 mental health center established prior to January 1, 1963.

34 Sec. 40. Section two hundred thirty-one point twelve
35 (231.12), Code 1973, is amended to read as follows:

1 231.12 SALARIES--EXPENSES--HOW PAID. The judges making
2 the appointments shall fix the salaries of all appointees
3 at not exceeding the amount authorized by law. All appointees
4 shall serve during the pleasure of such judges, and in addi-
5 tion to salaries shall receive their necessary and actual
6 expenses incurred while performing their duties. For use
7 of an automobile in the discharge of their duties within the
8 particular county or counties for which they are appointed
9 such officers may receive the mileage rate provided by law,
10 or, in lieu thereof, they may receive a monthly allowance
11 in such amounts as the judge or judges of the juvenile court
12 may determine and order. For use of an automobile outside
13 the county or counties for which they have been appointed
14 such officers shall be paid the regular mileage rate. All
15 salaries and expenses shall be paid by the county ~~either~~ from
16 the general ~~county~~ fund ~~or from the court expense fund~~.

17 Sec. 41. Section two hundred thirty-two point twenty-two
18 (232.22), Code 1973, is amended to read as follows:

19 232.22 ISSUANCE OF BONDS. For the purpose of providing
20 and maintaining a county or multicounty juvenile home, the
21 board of supervisors of any county may issue bonds and
22 authorize the expenditure of such amounts as are consistent
23 with the provisions of chapter 345. The board of supervisors
24 of any county ~~is authorized to levy a tax not to exceed one-~~
25 ~~half-mill~~ may appropriate moneys from the human resources
26 fund for the purpose of maintaining a county or multicounty
27 juvenile home. ~~In counties of over one hundred fifty thousand~~
28 ~~population, the board of supervisors is authorized to levy~~
29 ~~a tax not to exceed three-fourths mill for the maintenance~~
30 ~~of a juvenile home.~~ Expenses for providing and maintaining
31 a juvenile home shall be paid by the county or counties par-
32 ticipating in a manner to be determined by board or boards
33 of supervisors of participating counties.

34 Sec. 42. Section two hundred forty-four point fourteen
35 (244.14), unnumbered paragraph one (1), Code 1973, is amended

1 to read as follows:

2 Each county shall be liable for sums paid by the home in
3 support of all its children to the extent of a sum equal to
4 one-half of the net cost of the support and maintenance of
5 its children. The superintendent of The Iowa Annie Wittenmyer
6 Home and the Iowa juvenile home shall certify to the state
7 comptroller on the first day of each fiscal quarter the amount
8 chargeable to each county for such support. The sums for
9 which each county is so liable shall be charged to the county
10 and collected as a part of the taxes due the state, and paid
11 by the county from the ~~county-mental-health-and-institutions~~
12 human resources fund at the same time state taxes are paid.

13 Sec. 43. Section two hundred fifty point one (250.1),
14 Code 1973, as amended by Acts of the Sixty-fifth General
15 Assembly, 1973 Session, chapter one hundred eighty-eight
16 (188), section one (1), is amended to read as follows:

17 250.1 TAX. APPROPRIATION. ~~A tax not exceeding one mill~~
18 ~~on the dollar may be levied by the board of supervisors upon~~
19 ~~all taxable property within the county, to be collected at~~
20 ~~the same time and in the same manner as other taxes, to create~~
21 ~~a veteran affairs~~ The board of supervisors may appropriate
22 moneys from the human resources fund for the relief of, and
23 to pay the funeral expenses of honorably discharged, indigent
24 men and women of the United States who served in the military
25 or naval forces of the United States in any war including
26 the Korean Conflict at any time between June 27, 1950, and
27 July 27, 1953, both dates inclusive, and including the Vietnam
28 Conflict at any time between August 5, 1964 and ending on
29 the date the armed forces of the United States are directed
30 by formal order of the government of the United States to
31 cease hostilities, both dates inclusive, and their indigent
32 wives, widows and minor children not over eighteen years of
33 age, having a legal residence in the county.

34 Sec. 44. Section two hundred fifty point two (250.2),
35 Code 1973, is amended to read as follows:

1 250.2 CONTROL OF ~~FUND~~ FUNDS. ~~Said-fund~~ The funds
2 appropriated by the board of supervisors shall be expended
3 for the purposes aforesaid by the joint action and control
4 of the board of supervisors and the commission of veteran
5 affairs hereinafter provided for.

6 Sec. 45. Section two hundred fifty point five (250.5),
7 Code 1973, is amended to read as follows:

8 250.5 COMPENSATION. The members of said commission shall
9 be paid for their services the sum of five dollars per day
10 for each day actually employed in the work of said commission,
11 and also the same mileage that is paid to the members of the
12 board of supervisors. Said per diem and mileage shall be
13 paid out of the ~~taxes-raised~~ funds appropriated under the
14 provisions of section 250.1. In the event the commission
15 has employed administrative or clerical help, the members
16 of the commission shall receive compensation for attendance
17 at the annual and monthly meetings only.

18 Sec. 46. Section two hundred fifty point ten (250.10),
19 unnumbered paragraph one (1), Code 1973, as amended by Acts
20 of the Sixty-fifth General Assembly, 1973 Session, chapter
21 one hundred eighty-eight (188), section two (2), is amended
22 to read as follows:

23 250.10 DISBURSEMENTS--INSPECTION OF RECORDS. On the first
24 Monday in each month, all claims certified shall be reviewed
25 by the board of supervisors and the county auditor shall issue
26 his warrants in payment of same drawn upon the ~~veteran-affairs~~
27 human resources fund. All applications, investigation reports
28 and case records shall be privileged communications and held
29 confidential, subject to use and inspection only by persons
30 authorized by law in connection with their official duties
31 relating to financial audits and the administration of the
32 provisions of this chapter. Provided, however, that the
33 county commission of veteran affairs shall prepare and file
34 in the office of the county auditor on or before the thirtieth
35 day of each January, April, July and October a report showing

1 the names and addresses of all recipients receiving assistance
2 under this chapter, together with the amount paid to each
3 during the preceding quarter. Each report so filed shall
4 be securely fixed in a record book to be used only for such
5 reports made under this chapter.

6 Sec. 47. Section two hundred fifty-one point four (251.4),
7 Code 1973, is amended to read as follows:

8 251.4 GRANTS FROM STATE FUNDS TO COUNTIES. The state
9 division shall have the authority to require as a condition
10 of making available state assistance to counties for emergency
11 relief purposes, that the county boards of supervisors shall
12 make maximum tax levies for relief and establish such budgets
13 as are needed in respect to the relief situation in the
14 counties. The state division shall also have the authority
15 to require as a condition of grants of state aid to the
16 counties that the county board of supervisors shall make no
17 transfers from the ~~county-peer~~ human resources fund or charges
18 against the ~~county-peer~~ human resources fund for purposes
19 other than that for which the ~~county-peer~~ human resources
20 fund is established by law, and it is hereby made mandatory
21 upon the county board of supervisors, that taxes levied and
22 collected for the ~~county-peer~~ human resources fund shall be
23 expended only for the purposes levied.

24 Sec. 48. Section two hundred fifty-two point twenty-six
25 (252.26), Code 1973, is amended to read as follows:

26 252.26 OVERSEER OF POOR. The board of supervisors in
27 any county in the state may appoint an overseer of the poor
28 for any part, or all of the county, who shall have within
29 said county, or any part thereof, all the powers and duties
30 conferred by this chapter on the township trustees. Said
31 overseer shall receive as compensation an amount to be deter-
32 mined by the county board and may be paid either from the
33 ~~general-or-peer~~ human resources fund of the county.

34 Sec. 49. Section two hundred fifty-two point forty-two
35 (252.42), Code 1973, is amended to read as follows:

1 252.42 CO-OPERATION ON WORK-RELIEF PROJECTS. Notwith-
 2 standing the provisions of any laws to the contrary, the
 3 county board of supervisors shall have the power to use the
 4 ~~poor~~ human resources fund to join and co-operate with the
 5 United States government, or cities and towns within their
 6 boundaries, or both the United States government and cities
 7 and towns within their boundaries, in sponsoring work projects,
 8 provided that the money used from the ~~poor~~ human resources
 9 fund for such purposes does not exceed the cost per month
 10 of supplying relief to the certified persons working on
 11 projects who would be receiving direct relief if they were
 12 not employed on said work projects.

13 Sec. 50. Section two hundred fifty-two point forty-three
 14 (252.43), unnumbered paragraphs one (1) and two (2), Code
 15 1973, is amended to read as follows:

16 The expense of supporting the poor shall be paid out of
 17 the ~~county-treasury~~ human resources fund in the same man-
 18 ner as other disbursements for county purposes, ~~and in case~~
 19 ~~the ordinary revenue of the county proves insufficient for~~
 20 ~~the support of the poor, the board may levy a poor tax, not~~
 21 ~~exceeding one and one-half mills on the dollar, to be entered~~
 22 ~~on the tax list and collected as the ordinary county tax.~~

23 Should the ~~one and one-half mill levy~~ human resources fund
 24 fail to provide adequate funds to take care of the poor, then
 25 the board of supervisors, with the approval of the state
 26 ~~comptroller~~ county finance committee, shall levy an additional
 27 ~~tax of not to exceed three mills~~, to be entered on the tax
 28 list and collected as the ordinary county tax. Before any
 29 such additional levy is made, a showing of the necessity for
 30 such additional levy shall be made to the ~~state comptroller~~
 31 county finance committee and no such additional levy shall
 32 be made unless it shall be approved in writing by the
 33 ~~comptroller~~ committee.

34 Sec. 51. Section two hundred fifty-four point four (254.4),
 35 Code 1973, is amended to read as follows:

1 254.4 ALLOWANCE FOR SUPPORT. The board of supervisors
2 may allow, from the ~~county-mental-health-and-institutions~~
3 human resources fund of the county, for the care and sup-
4 port of each tuberculous patient cared for in any such insti-
5 tution, a sum not exceeding the average per patient per day
6 cost of treatment in any such institution.

7 Sec. 52. Section two hundred fifty-five point twenty-six
8 (255.26), unnumbered paragraph two (2), Code 1973, is amended
9 to read as follows:

10 The county auditor, upon receipt of such certificate, shall
11 thereupon enter the same to the credit of the state in his
12 ledger of state accounts, and at once issue a notice to his
13 county treasurer authorizing him to transfer the amount from
14 the ~~peer-or-county~~ human resources fund to the general state
15 revenue, which notice shall be filed by the treasurer as his
16 authority for making such transfer; and he shall include the
17 amount so transferred in his next remittance of state taxes
18 to the treasurer of state, to accrue to the credit of the
19 university hospital fund.

20 Sec. 53. Section two hundred seventy-two point five
21 (272.5), Code 1973, is amended to read as follows:

22 272.5 FUNDS. ~~The~~ There is created a separate account
23 in the restricted trust and agency fund for carrying out the
24 purpose of this chapter which shall consist of:

25 1. Fifty dollars annually, which is hereby appropriated.

26 2. One-half of all examination fees collected in the
27 county.

28 3. One hundred fifty dollars from the general ~~county~~ fund
29 in any county having a population of thirty thousand or less,
30 which amount shall be appropriated by the board of supervisors
31 of such county at the ~~January~~ July session of each year.

32 Two hundred dollars from the general ~~county~~ fund in any county
33 having a population of over thirty thousand, to be appropriated
34 by the board of supervisors in like manner.

35 4. Such reasonable sum as may be appropriated by the board

1 from the general fund of any city independent district.

2 Sec. 54. Section two hundred seventy-two point six (272.6),
3 Code 1973, is amended to read as follows:

4 272.6 USE OF ~~FUND~~ FUNDS. No part of ~~this~~ the account
5 for the improvement of instruction ~~fund~~ may be used for any
6 other purpose than to pay the expenses of the plans formed
7 and approved for this work.

8 Sec. 55. Section two hundred seventy-two point seven
9 (272.7), Code 1973, is amended to read as follows:

10 272.7 DISBURSEMENT REQUIREMENTS. All disbursements from
11 the ~~fund~~ account provided by this chapter shall be by warrants
12 drawn by the county auditor upon the written order of the
13 county superintendent, and said written order must be
14 accompanied by an itemized bill for services rendered or
15 expenses incurred in connection therewith, which bill must
16 be signed and sworn to by the party in whose favor the order
17 is made and must be verified by the county superintendent.
18 All said orders and bills shall be kept on file in the audi-
19 tor's office until the final settlement of the county super-
20 intendent with the board of supervisors at the close of his
21 term of office. No warrant shall be drawn by the auditor
22 in excess of the amount then in the ~~county-treasury~~ account.

23 Sec. 56. Section three hundred nine point eight (309.8),
24 Code 1973, is amended to read as follows:

25 309.8 SECONDARY ROAD FUND. There is ~~hereby~~ created a
26 secondary road account of the secondary road fund which ~~fund~~
27 account shall consist of:

- 28 1. All funds derived from the secondary road tax levies.
- 29 2. All funds allotted to the county from the state road
30 use tax fund.
- 31 3. All funds provided by individuals for the improve-
32 ment of any secondary road from their own contributions.
- 33 4. All other funds which may by law be dedicated to said
34 fund account.

35 Sec. 57. Section three hundred nine point nine (309.9),

1 unnumbered paragraph one (1), Code 1973, is amended to read
2 as follows:

3 The secondary road account of the secondary road fund is
4 hereby pledged to and shall be used for any or all of the
5 following purposes at the option of the board of supervisors:

6 Sec. 58. Section three hundred nine point twelve (309.12),
7 Code 1973, is amended to read as follows:

8 309.12 CONSTRUCTION OF TERMS. The classification of
9 county road funds into "secondary road construction funds"
10 and "secondary road maintenance funds" is hereby abolished.
11 Wherever in any statute the words, "secondary road construction
12 fund" or "secondary road maintenance fund" appear, they shall
13 be construed to mean, "secondary road account of the secon-
14 dary road fund".

15 Sec. 59. Section three hundred nine point eighteen
16 (309.18), unnumbered paragraph one (1), Code 1973, is amended
17 to read as follows:

18 The board shall fix the compensation of said engineer or
19 engineers, and pay the same, together with all engineering
20 costs, from the ~~general-county-fund-or-from-the-secondary~~
21 ~~road-construction-fund-or-from-the-secondary-road-maintenace~~
22 ~~fund-or-from-any-or-all-of-said-funds~~ secondary road account
23 of the secondary road fund.

24 Sec. 60. Section three hundred nine point forty-six
25 (309.46), Code 1973, is amended to read as follows:

26 309.46 CONSTRUCTION FUND FUNDS ANTICIPATED. The board
27 before issuing anticipatory certificates shall seek the advice
28 of the state highway commission and issue said certificates
29 to an amount not exceeding fifty percent of the estimated
30 funds which will accrue to the secondary road ~~fund~~ account
31 during any stated period of from one to two years.

32 Sec. 61. Section three hundred nine point forty-seven
33 (309.47), subsection one (1), Code 1973, is amended to read
34 as follows:

35 1. The ~~secondary-road funds~~, of the secondary road account

1 specifying the year or years, which are to be anticipated.

2 Sec. 62. Section three hundred nine point forty-eight
3 (309.48), subsections one (1) and three (3), Code 1973, are
4 amended to read as follows:

5 1. The ~~annual-accruing-secondary-road~~ funds annually
6 accruing to the secondary road account (naming the year) of
7 which the certificate is anticipatory.

8 3. That said certificate is payable solely from ~~said~~
9 ~~accruing-secondary-road~~ funds accruing to the secondary road
10 account.

11 Sec. 63. Section three hundred nine point fifty-two
12 (309.52), Code 1973, is amended to read as follows:

13 309.52 DUTY OF TREASURER. The treasurer shall sell said
14 certificates in accordance with the provisions of chapter
15 75, and shall credit the amount received to said secondary
16 road fund account, or if unable to sell said certificates
17 for par plus accrued interest, the treasurer may apply said
18 certificates at par plus accrued interest in payment of any
19 warrants duly authorized and issued for secondary road work.

20 Sec. 64. Section three hundred nine point sixty-three
21 (309.63), Code 1973, is amended to read as follows:

22 309.63 GRAVEL BEDS. The board of supervisors of any
23 county may, within the limits of such county and without the
24 limits of any city or town, purchase or condemn any lands
25 for the purpose of obtaining gravel or other suitable material
26 with which to improve the secondary highways of such county,
27 including a sufficient roadway to such land by the most
28 reasonable route, or the board may purchase such material
29 outside the limits of their county, and in either case pay
30 for the same out of the secondary road ~~funds~~ account.

31 Sec. 65. Section three hundred nine point seventy-three
32 (309.73), unnumbered paragraph two (2), Code 1973, is amended
33 to read as follows:

34 Cities which have a common boundary and are situated in
35 counties having a population in excess of two hundred thou-

1 sand and the county in which such cities are located may con-
2 tract, each with the other, for the joint construction and
3 financing of a bridge to be located within one hundred feet
4 of such common boundary and partly within one of the cities
5 and partly within the county. Such contracts may also pro-
6 vide for the acquisition of right of way for, and construc-
7 tion of, highways connecting such bridge to existing city
8 streets or secondary roads. Such bridge and highways shall
9 be constructed under plans and specifications jointly agreed
10 on by the respective contracting bodies. Such contract shall
11 set forth the amount of money to be contributed by each con-
12 tracting party and may provide for the amount of money to
13 be contributed annually by each contracting party for the
14 maintenance of the said public improvements. When such county
15 and cities have agreed upon their respective portions of the
16 cost of such bridge and highways they may pay same from their
17 respective secondary road ~~fund~~ account, street fund, or other
18 funds available for highway or bridge purposes, or they may
19 issue general obligation bonds to provide funds for the payment
20 of their respective shares of such cost.

21 Sec. 66. Section three hundred nine point ninety-three
22 (309.93), subsection six (6), Code 1973, is amended to read
23 as follows:

24 6. The cash balance of each ~~road-fund~~ account of the
25 secondary road fund, which relates to the construction and
26 maintenance of secondary roads at the end of the last prior
27 year, an estimate of the cash balance at the end of the cur-
28 rent year, and an estimate of the cash balance at the end
29 of the next calendar year.

30 Sec. 67. Section three hundred ten point one (310.1),
31 subsection one (1), Code 1973, is amended to read as follows:

32 1. "County's allotment of road use tax fund" or "allot-
33 ment of road use tax fund" shall mean that part of the road
34 use tax fund allotted to any county by the treasurer of state
35 from the portion of the state road use tax fund which he has

1 credited to the secondary road ~~construction~~ fund of the
2 counties.

3 Sec. 68. Section three hundred ten point three (310.3),
4 unnumbered paragraph one (1), Code 1973, is amended to read
5 as follows:

6 There is ~~hereby~~ created a ~~fund-which-shall-be-known-as~~
7 the farm-to-market road fund in the state treasury which shall
8 be made up as follows:

9 Sec. 69. Section three hundred ten point six (310.6),
10 Code 1973, is amended to read as follows:

11 310.6 ACCOUNTS BY HIGHWAY COMMISSION. The state highway
12 commission shall keep accounts in relation to the farm-to-
13 market road fund and each county's allotment thereof, crediting
14 each account of such fund with all amounts by law creditable
15 thereto, and charging each with all duly and finally approved
16 vouchers for claims properly chargeable thereto.

17 Sec. 70. Section three hundred ten point twenty-nine
18 (310.29), Code 1973, is amended to read as follows:

19 310.29 MAINTENANCE BY COUNTY. Any farm-to-market road
20 constructed under the provisions of this chapter shall be
21 maintained by the county in a manner satisfactory to the fed-
22 eral authorities and to the state highway commission. Should
23 any county fail to so maintain any such road, the state high-
24 way commission shall give the board of supervisors notice
25 of that fact. If within sixty days after receipt of such
26 notice the said highway has not been placed in proper condition
27 of maintenance the commission shall proceed immediately to
28 have such highway placed in proper condition of maintenance
29 and charge the cost thereof against said county's allotment
30 of the farm-to-market road fund. The amount so expended for
31 maintenance work by the highway commission shall be reimbursed
32 to said county's allotment of the farm-to-market road fund,
33 from said county's secondary road ~~maintenance-fund~~ account,
34 before any more farm-to-market road projects in said county
35 are approved by the commission.

1 Sec. 71. Section three hundred eleven point twenty-three
2 (311.23), Code 1973, is amended to read as follows:

3 311.23 PAYMENT OF CONSTRUCTION COSTS. The total cost
4 of any secondary road assessment district project shall in
5 the first instance be paid out of the secondary road account
6 of the secondary road fund of said county. Any assessments
7 which are paid in cash and in anticipation of which assess-
8 ments no certificates have been issued, shall be transferred
9 to the secondary road account of the secondary road fund.

10 If no special assessment certificates are issued and sold
11 on account of any particular secondary road assessment
12 district, the special assessments on lands included in that
13 district, and the interest on such assessments when collected,
14 shall be transferred to the secondary road ~~fund~~ account of
15 said county. If certificates are issued and sold in anti-
16 cipation of the special assessments levied on any such dis-
17 trict as herein provided, the proceeds of such certificates
18 shall be credited to the secondary road ~~fund~~ account of said
19 county. In that event, the special assessments in anticipation
20 of which certificates have been issued, and the interest on
21 such assessments shall, when collected, be used to retire
22 such certificates.

23 Sec. 72. Section three hundred eleven point twenty-nine
24 (311.29), Code 1973, is amended to read as follows:

25 311.29 SALE OF CERTIFICATES. Upon the signing of each
26 of said certificates by the chairman of the board, said certi-
27 ficates shall be delivered to the county auditor, who shall
28 countersign the same, charge the county treasurer with the
29 amount thereof, and deliver the same to the latter officer,
30 who shall be responsible therefor on his bond. The treasurer
31 may apply said certificates in payment of any warrants duly
32 authorized and issued for surfacing the roads within said
33 district, or he may sell the same for the best attainable
34 price and for not less than par, plus accrued interest, and
35 credit the proceeds to the secondary road account of the

1 secondary road fund. Such certificates shall be retired in
2 the order of the consecutive numbering thereof.

3 Sec. 73. Section three hundred twelve point three (312.3),
4 subsection one (1), Code 1973, is amended to read as follows:

5 1. Apportion among the counties in the ratio that the
6 needs of the secondary roads of each county bear to the total
7 needs of the secondary roads of the state for the twenty-year
8 improvement program developed by the automotive safety founda-
9 tion and filed with the Iowa highway study committee created
10 by chapter 426, Acts of the Fifty-eighth General Assembly,
11 and which is on record at the state highway commission, sixty
12 percent of the allocation from road use tax funds which he
13 has credited to the secondary road fund of the counties, and
14 apportion among the counties in the ratio that the area of
15 such county bears to the total area of the state, forty per-
16 cent of the allocation from road use tax funds which he has
17 credited to the secondary road fund of the counties. The
18 funds apportioned to each county under this subsection shall
19 be credited to the secondary road account of the secondary
20 road fund of the county.

21 Sec. 74. Section three hundred twelve point five (312.5),
22 Code 1973, is amended by adding the following new unnumbered
23 paragraph:

24 NEW UNNUMBERED PARAGRAPH. There is created in the secon-
25 dary road fund of each county a farm-to-market road account.
26 The farm-to-market road funds allotted to each county under
27 this section shall be credited to the farm-to-market road
28 account of the secondary road fund of the county.

29 Sec. 75. Section three hundred sixteen point fourteen
30 (316.14), Code 1973, is amended to read as follows:

31 316.14 FUNDING. Payments and expenditures under the pro-
32 visions of this chapter are incident to and arise out of the
33 construction, maintenance, and supervision of public highways
34 and streets, and, in the case of any federal-aid highway pro-
35 ject, may be made by the commission from the primary road

1 fund and funds made available by the federal government for
2 the purpose of carrying out the provisions of this chapter.
3 Payments made under authority of section 316.10 may be made
4 from the primary road fund in case of a primary road project
5 only, and in other cases may be made from the secondary road
6 account of the secondary road fund or from appropriate funds
7 under control of a political subdivision.

8 Sec. 76. Section three hundred seventeen point three
9 (317.3), unnumbered paragraph one (1), Code 1973, is amended
10 to read as follows:

11 The board of supervisors of each county shall annually
12 appoint a county weed commissioner who shall be a person not
13 otherwise employed by the county and one who is familiar with
14 the various types of weeds and the recognized methods for
15 their control and elimination. The county weed commissioner's
16 appointment shall be effective as of March 1 and continue
17 for a term of one year unless he is sooner removed from office
18 as provided for by law. The county weed commissioner may,
19 with the approval of the board of supervisors, appoint a
20 deputy or such number of deputies as are necessary to carry
21 out the purposes of this chapter. The name and address of
22 the person appointed as county weed commissioner shall, within
23 ten days of the making of the appointment, be certified to
24 the county auditor and to the secretary of agriculture. The
25 board of supervisors shall fix the compensation of the county
26 weed commissioner and his deputies, if any, and in addition
27 to said compensation, they shall be paid their necessary
28 travel expense; said compensation and expense shall be paid
29 from the county general fund or the weed eradication and
30 equipment account of the secondary road fund.

31 Sec. 77. Section three hundred seventeen point nineteen
32 (317.19), Code 1973, is amended to read as follows:

33 317.19 ROAD CLEARING FUND ACCOUNT. The board of
34 supervisors in any county may levy against all the taxable
35 property, other than incorporated cities and towns, in said

1 county not to exceed three-fourths mill, the proceeds of which
2 said levy shall be known as the "road-clearing account of
3 the secondary road fund" and shall be used for no purpose
4 except to cut, burn or otherwise destroy all weeds, second
5 or undergrowth brush on said county trunk and local county
6 roads between the fence rows of such roads thereof in time
7 to prevent reseeding.

8 Out of said ~~fund~~ account so provided for in this section
9 the board of supervisors shall have the power to purchase
10 or hire necessary equipment or to contract with the adjoining
11 landowner to carry out the purposes of this section.

12 Sec. 78. Section three hundred seventeen point twenty
13 (317.20), Code 1973, is amended to read as follows:

14 317.20 LEVY FOR EQUIPMENT AND MATERIALS--USE ON PRIVATE
15 PROPERTY. An additional one-fourth mill may be levied by
16 the county board of supervisors for the purpose of purchasing
17 weed eradicating equipment and materials to carry out the
18 duties of the county weed commissioner for use on all lands
19 in the county, public or private, and for the payment of the
20 necessary expenses and compensation of the county weed
21 commissioner, and his deputies, if any. There is created
22 in the secondary road fund of the county a weed eradication
23 account. The revenue obtained from the mill levy in this
24 section shall be credited to the weed eradication account.
25 Whenever equipment or materials so purchased are used on
26 private property within the corporate limits of cities or
27 towns by the weed commissioner, the cost of materials used
28 and an amount to be fixed by the board of supervisors for
29 the use of said equipment shall be returned to ~~this-one-fourth~~
30 ~~mill-fund~~ the weed eradication account by the county treasurer
31 upon the collection of the special assessment taxed against
32 said property. In the certification to the county auditor
33 and the county treasurer by the clerk of the board of
34 supervisors this apportionment shall be designated along with
35 the special tax assessed under the provisions of section

1 317.21. Such equipment and its use shall be subject to the
2 authorization and direction of the county board of supervisors.

3 Sec. 79. Section three hundred seventeen point twenty-
4 one (317.21), subsection one (1), Code 1973, is amended to
5 read as follows:

6 1. Annually, after the weed commissioner has completed
7 his program of destruction of weeds by reason of noncompliance
8 by persons responsible therefor, the board of supervisors
9 shall determine as to each tract of real estate the actual
10 cost of labor and materials used by the commissioner in cut-
11 ting, burning or otherwise destroying said weeds, the cost
12 of serving notice and special meetings or proceedings, if
13 any. To the total of all such sums expended, they shall add
14 an amount equal to twenty-five percent thereof to compensate
15 for the cost of supervision and administration and assess
16 the resulting sum against said tract of real estate by a
17 special tax, which shall be certified to the county auditor
18 and county treasurer by the clerk of the board of supervisors,
19 and shall be placed upon the tax books, and collected, together
20 with interest and penalty after due, in the same manner as
21 other unpaid taxes. Such tax shall be due on March 1 after
22 such assessment, and shall be delinquent after March 31.
23 When collected, said funds shall be paid into the fund account
24 from which said costs were originally paid.

25 Sec. 80. Section three hundred thirty-two point thirty-
26 two (332.32), Code 1973, is amended to read as follows:

27 332.32 TAX LEVY. Said boards may within their respective
28 jurisdictions make a determination of which townships of the
29 county will be best served by such disposal ground and levy
30 a tax of not to exceed one-fourth mill on all the property
31 in said townships outside the incorporated limits of any city
32 or town for the purpose of acquiring and maintaining such
33 disposal grounds. Such funds shall be placed in a township
34 dump account of the restricted trust and agency fund.

35 Sec. 81. Section three hundred thirty-two point thirty-

1 three (332.33), Code 1973, is amended to read as follows:

2 332.33 RULES. The board of supervisors may make such
3 rules and regulations for the use of such disposal grounds
4 as it shall deem necessary, and may adopt and enter into con-
5 tractual agreements with cities and towns for the use of such
6 disposal grounds. Any funds derived from such agreements
7 shall be placed in the township dump account of the restricted
8 trust and agency fund established for that purpose and none
9 other.

10 Sec. 82. Section three hundred thirty-two point thirty-
11 four (332.34), Code 1973, is amended to read as follows:

12 332.34 CONTRACTUAL AGREEMENTS. The county boards of
13 supervisors may enter into contractual agreements with cities
14 and towns, or with private corporations and persons for the
15 use by residents of the county residing outside of incor-
16 porated cities or towns, of dumps, disposal grounds, and sani-
17 tary land fills owned or operated by cities, towns, private
18 corporations or private individuals, and that funds from the
19 township dump account of the restricted trust and agency fund
20 may be used for such purpose. County boards of supervisors
21 may also use funds from said township ~~fund~~ account, for the
22 purpose of acquiring, constructing, operating, and maintaining,
23 sanitary land fills.

24 Sec. 83. Section three hundred thirty-two point thirty-
25 eight (332.38), Code 1973, is amended to read as follows:

26 332.38 ~~TAX~~ APPROPRIATION TO SUPPORT FUND. If the balance
27 in the fund on ~~March-30~~ the first of October of any year is
28 less than three hundred thousand dollars, the treasurer of
29 state shall notify the board of supervisors of each county
30 to ~~levy-for-that-year-a~~ budget an amount equal to two-
31 hundredths of a mill levy-to-be-collected-with-other-taxes
32 in the limited budget of the general fund for the next calendar
33 fiscal year.

34 Sec. 84. Section three hundred thirty-two point thirty-
35 nine (332.39), Code 1973, is amended to read as follows:

1 332.39 DEPOSIT OF TAX FUNDS--INVESTMENT. Not later than
2 the fifteenth of ~~June~~ September or the fifteenth day of
3 ~~December~~ March of each year in which ~~the tax is collected~~
4 payment to the county indemnification fund is required, the
5 county auditor shall transmit the amount ~~of the tax levied~~
6 and collected required from the general fund, by warrant,
7 to the treasurer of state who shall credit it to the county
8 indemnification fund. The treasurer of state shall invest
9 any moneys in the fund in the same manner as other public
10 funds and shall credit any interest received from that
11 investment to the county indemnification fund.

12 Sec. 85. Section three hundred thirty-three point eleven
13 (333.11), subsection eight (8), Code 1973, is amended to read
14 as follows:

15 8. The various classes of warrants drawn on the ~~poor~~ human
16 resources fund for programs providing assistance to the poor
17 for the preceding year, with a comparison with the total
18 amount of warrants drawn on such fund each year for the last
19 five years.

20 Sec. 86. Section three hundred thirty-six A point two
21 (336A.2), Code 1973, is amended to read as follows:

22 336A.2 CONTRIBUTIONS TO FUNDS. In addition to such funds
23 as may be appropriated from the ~~court~~ general fund by the
24 county for this purpose, a county may accept money and other
25 contributions from private organizations and individuals,
26 and other public agencies, in order to finance the establish-
27 ment or operation of the office of public defender, and be
28 strictly accountable therefor.

29 Sec. 87. Section three hundred thirty-seven point twelve
30 (337.12), Code 1973, is amended to read as follows:

31 337.12 COSTS--WHEN PAYABLE BY COUNTY. In all criminal
32 cases where the prosecution fails, or where the money cannot
33 be made from the person liable to pay the same, the facts
34 being certified by the clerk or judicial magistrate as far
35 as their knowledge extends, and verified by the affidavit

1 of the sheriff, the fees allowed by law in such cases shall
2 be audited by the county auditor and paid out of the county
3 treasury. The board of supervisors may pay same out of the
4 general fund ~~ex-the-court-fund~~.

5 Sec. 88. Section three hundred forty point nine (340.9),
6 unnumbered paragraph two (2), Code 1973, is amended to read
7 as follows:

8 The annual salaries as provided herein shall be the full
9 and only compensation for the duties performed in the office
10 of the county attorney, and all fees and commissions which
11 may be lawfully taxed in favor of the county attorney shall
12 if and when taxed and collected be paid by the county attorney
13 to the county for the benefit of the ~~court-expense~~ general
14 fund.

15 Sec. 89. Section three hundred forty-one point seven
16 (341.7), Code 1973, is amended to read as follows:

17 341.7 TEMPORARY ASSISTANCE FOR COUNTY ATTORNEY. The
18 county attorney may with the approval of a judge of the
19 district court procure such assistants in the trial of a
20 person charged with felony as he shall deem necessary and
21 for such assistants upon presenting to the board of supervisors
22 a certificate of the district judge before whom said cause
23 was tried, certifying to the services rendered, shall be
24 allowed a reasonable compensation therefor, to be fixed by
25 the board of supervisors, but nothing in this chapter shall
26 prevent the board of supervisors from employing an attorney
27 to assist the county attorney in any cause or proceeding in
28 which the state or county is interested. The compensation
29 allowed to any such assistants shall be paid out of the ~~court~~
30 general fund of the county.

31 Sec. 90. Section three hundred forty-six point eight
32 (346.8), Code 1973, is amended to read as follows:

33 346.8 TREASURER TO REPORT BONDS SOLD. The treasurer shall
34 also report under oath to the board, at each regular session,
35 a statement of all bonds sold or exchanged by him since the

1 preceding report, and the date of such sale or exchange; and,
2 when exchanged, a list or description of the county indebted-
3 ness exchanged therefor, and the amount of accrued interest
4 received by him on such sale or exchange, which latter sum
5 shall be charged to him as money received on bond the debt
6 service fund, and so entered by him on his books; but such
7 bonds shall not be exchanged for any indebtedness of the
8 county except by the approval of the board of supervisors
9 of said county.

10 Sec. 91. Section three hundred forty-six point twelve
11 (346.12), Code 1973, is amended to read as follows:

12 346.12 BOND DEBT SERVICE FUND--SEPARATE ACCOUNT. The
13 money arising from such levies shall be ~~known-as-the-bond~~
14 credited to the debt service fund, and shall be used for the
15 payment of bonds and interest coupons, and for no other purpose
16 whatever; and the treasurer shall open and keep in his books
17 a separate account thereof, which shall at all times show
18 the exact condition of said bond fund account.

19 Sec. 92. Section three hundred forty-six point thirteen
20 (346.13), Code 1973, is amended to read as follows:

21 346.13 REDEMPTION--NOTICE--INTEREST. When the amount
22 in the hands of the treasurer belonging to the bond fund
23 account, after setting aside the sum required to pay inter-
24 est maturing before the next levy, is sufficient to redeem
25 one or more bonds, which by their terms are subject to
26 redemption, he shall notify the owner of such bond or bonds,
27 in the manner hereinbefore prescribed, that he is prepared
28 to pay the same, with all the interest accrued thereon. If
29 not presented for payment or redemption within thirty days
30 after the date of such notice, the interest on such bond or
31 bonds shall cease, and the amount due thereon shall be set
32 aside for its payment whenever presented. All redemptions
33 shall be made in the order of their numbers.

34 Sec. 93. Section three hundred forty-six point fourteen
35 (346.14), Code 1973, is amended to read as follows:

1 346.14 BALANCE TO PARTICULAR FUND. If after the payment
2 of all bonds and interest as hereinbefore provided, there
3 remains any money in said bond ~~fund~~ account, the board of
4 supervisors may by resolution transfer said funds to the
5 particular fund or funds on account of which the indebted-
6 ness arose for which said bonds were issued.

7 Sec. 94. Section three hundred forty-six point twenty-
8 three (346.23), unnumbered paragraph two (2), Code 1973, as
9 amended by Acts of the Sixty-fifth General Assembly, 1973
10 Session, chapter two hundred twenty-eight (228), section one
11 (1), is amended to read as follows:

12 Such bonds shall be in denominations of not less than one
13 hundred dollars nor more than ten thousand dollars, and shall
14 draw interest at a rate not to exceed seven percent per annum,
15 payable annually or semiannually. Such bonds shall be due
16 and payable in not more than twenty years from the date of
17 issuance but may be made subject to redemption in such manner
18 and upon such terms as is stated on the face thereof, shall
19 be in such form as the board of supervisors shall by resolution
20 provide, and shall show on their face that they are county
21 sanitary disposal bonds payable from the fund hereinafter
22 provided. Funds available pursuant to the levy authorized
23 by section four hundred fifty-five B point eighty-one (455B.81)
24 of the Code shall be used to pay the interest and principal
25 of such bonds as they become due. The millage limitation
26 referred to in section four hundred fifty-five B point eighty-
27 one (455B.81) of the Code shall not limit the source of payment
28 of bonds and interest but shall only restrict the amount of
29 bonds which may be issued. The money arising from such levies
30 shall be known as the sanitary disposal bond account of the
31 debt service fund and shall be used for the payment of such
32 bonds and interest thereon only; and the treasurer shall open
33 and keep in his books a separate account thereof, which shall
34 show the exact condition of such ~~fund~~ account. Such bonds
35 shall be sold at public sale and the county treasurer shall

1 comply with and be governed by all provisions of chapter 75.
2 Sec. 95. Section three hundred forty-six A point two
3 (346A.2), Code 1973, is amended to read as follows:

4 346A.2 AUTHORIZED IN CERTAIN COUNTIES. Subject to and
5 in accordance with the provisions of this chapter, counties
6 having a population over one hundred thousand, as determined
7 by the last official United States census, are hereby
8 authorized to undertake and carry out any project as
9 hereinbefore defined, and the boards thereof are authorized
10 to operate, control, maintain and manage health centers and
11 additions thereto and facilities therefor. The boards thereof
12 are further authorized to appoint such committees, groups,
13 or operating boards as they may deem necessary and advisable
14 to facilitate the operation and management of such health
15 centers, additions and facilities. The board is further
16 authorized to lease space in any health center to other public
17 corporations, public agencies and private nonprofit agencies
18 engaged in furnishing health, welfare and social services
19 which lease shall be on such terms and conditions as the board
20 may deem advisable. All contracts for the construction,
21 reconstruction, completion, equipment, improvement, repair
22 or remodeling of any buildings, additions or facilities shall
23 be let in accordance with the provisions of sections 332.7,
24 332.8, and chapter 23. To pay the cost of operating,
25 maintaining and managing a health center the board of any
26 such county ~~is authorized to levy an annual tax not exceeding~~
27 ~~two mills per annum on all the taxable property in the county,~~
28 ~~said levy to be in addition to all other levies authorized~~
29 ~~by law for similar purposes~~ may appropriate moneys from the
30 human resources fund.

31 Sec. 96. Section three hundred fifty point eight (350.8),
32 Code 1973, is amended to read as follows:

33 350.8 ~~LEVY~~ APPROPRIATION. The board of supervisors of
34 each county may ~~levy the necessary taxes~~ appropriate moneys
35 from the general fund to pay the claims provided for under

1 this chapter, ~~and such taxes shall be used for no other~~
2 ~~purposes.~~

3 Sec. 97. Section three hundred fifty-one point six (351.6),
4 Code 1973, is amended to read as follows:

5 351.6 FEE. The annual license fee shall be one dollar
6 for each male, and three dollars for each female dog. Should
7 it appear that said fees will not produce sufficient funds
8 to pay the claims on the domestic animal account of the gen-
9 eral fund, the board of supervisors shall have power, except
10 as to dogs owned in cities and towns which exact a license
11 fee on dogs, to increase the said fees to a sum not exceeding
12 three dollars for each male, and not exceeding five dollars
13 for each female dog. A spayed female dog shall be deemed
14 a male. Said fee shall be sent with the application.

15 Sec. 98. Section three hundred fifty-one point fifteen
16 (351.15), Code 1973, is amended to read as follows:

17 351.15 ASSESSORS TO LIST DOGS--~~FEE~~. The assessor shall,
18 at the time of listing property for assessment, cause to be
19 listed and return to the county auditor the names of all
20 persons who own or harbor dogs, and indicate on such list
21 whether the dogs be male, female, or spayed, and the number
22 thereof. ~~For such service, the assessor shall receive, from~~
23 ~~the domestic animal fund, the sum of ten cents for each dog~~
24 ~~reported, which fee shall be paid in full when return is made.~~
25 ~~Such fees shall be considered as earnings of the office and~~
26 ~~shall, within ten days of the receipt thereof, be paid to~~
27 ~~the county treasurer and credited to the general fund of the~~
28 ~~county.~~

29 Sec. 99. Section three hundred fifty-two point four
30 (352.4), Code 1973, is amended to read as follows:

31 352.4 WARRANTS AND PAYMENT. Warrants for allowed claims
32 shall be payable January 4 July first following their issuance
33 ~~and only~~ from the domestic animal account of the general fund.

34 Sec. 100. Section three hundred fifty-two point five
35 (352.5), Code 1973, is amended to read as follows:

1 352.5 CERTIFIED LIST OF WARRANTS. The auditor shall,
2 on ~~January-4~~ July first of each year, certify to the treasurer
3 an itemized list of all warrants issued during the preceding
4 year ~~on-the-domestic-animal-fund, except-warrants-issued-to~~
5 ~~pay-fees-of-assessors~~ for claims allowed under this chapter.
6 ~~If-said-fund-be-sufficient, the-treasurer-shall-pay-said~~
7 ~~warrants-on-presentation. If-said-fund-be-not-sufficient,~~
8 ~~said-warrants-shall-be-paid-pro-rata.~~

9 Sec. 101. Section three hundred fifty-two point six
10 (352.6), Code 1973, is amended by striking the section and
11 inserting in lieu thereof the following:

12 352.6 ABANDONED OR INJURED DOMESTIC ANIMALS. After paying
13 the warrants for claims allowed for the killing or injuring
14 of domestic animals by wolves or dogs, the board of supervi-
15 sors may authorize the payment of claims of any duly organized
16 society for the prevention of cruelty to animals within the
17 county for the care, keep and maintenance of abandoned or
18 injured domestic animals or fowl from any funds remaining
19 in the domestic animal account.

20 Sec. 102. Section three hundred fifty-eight B point ten
21 (358B.10), unnumbered paragraph one (1), Code 1973, is amended
22 to read as follows:

23 All moneys received and set apart for the maintenance of
24 such library shall be deposited in the treasury of such county
25 to the credit of the ~~library~~ county library account of the
26 restricted trust and agency fund, and shall be kept by the
27 treasurer separate and apart from all other moneys, and paid
28 out upon the orders of the board of trustees, signed by its
29 president and secretary.

30 Sec. 103. Section three hundred fifty-eight B point thir-
31 teen (358B.13), Code 1973, is amended to read as follows:

32 358B.13 MAINTENANCE EXPENSE ON PROPORTIONATE BASIS. The
33 maintenance of a county library shall be on a proportionate
34 population basis whereby each taxing unit as hereinafter
35 defined shall bear its share in proportion to its population

1 to the whole of said county library district. The board of
2 library trustees shall on or before July 10 of each year make
3 an estimate of the amount it deems necessary for the
4 maintenance of the county library and shall transmit said
5 estimate in dollars to the board or boards of supervisors
6 and to the city and town councils within the district. The
7 entire rural area of each county in the library district shall
8 be considered as a separate taxing unit. Each city and town
9 which is a part of the county library district shall be
10 considered as a separate taxing unit. The board of supervisors
11 and the council of each city and town composing said county
12 library district shall make the necessary millage levies
13 accordingly for library maintenance purposes of not to exceed
14 two mills. Any unexpended balance in the county library
15 maintenance account of the restricted trust and agency fund
16 at the end of the fiscal year shall remain in said fund account
17 and be available without reappropriation.

18 Sec. 104. Section three hundred sixty-one point four
19 (361.4), Code 1973, is amended to read as follows:

20 361.4 FUND. There is created in the office of county
21 treasurer of each county having a weather modification board
22 a weather modification account of the restricted trust and
23 agency fund. Any taxes or other funds received by the weather
24 modification board shall be placed in the fund account and
25 used exclusively for the purpose of artificial weather
26 modification as provided in this chapter.

27 Sec. 105. Section three hundred seventy-eight point fif-
28 teen (378.15), unnumbered paragraphs one (1) and six (6),
29 Code 1973, are amended to read as follows:

30 The board of supervisors, after it makes such contract,
31 shall levy annually on the taxable property of the county
32 outside of cities and towns, a tax of not more than one mill
33 to create a library contract account in the restricted trust
34 and agency fund to fulfill its obligation under the contract.

35 The board of supervisors shall thereafter levy annually

1 on the taxable property of the county outside of cities and
2 towns, a tax of not more than one mill to create a library
3 contract account in the restricted trust and agency fund to
4 fulfill the contract obligations of the trustees appointed
5 by it.

6 Sec. 106. Section three hundred seventy-eight point six-
7 teen (378.16), Code 1973, is amended to read as follows:

8 378.16 UNITING WITH HISTORICAL ASSOCIATIONS. Whenever
9 a local county historical association shall be formed in any
10 county having a free public library, the trustees of such
11 library are hereby authorized to unite with such historical
12 association and to set apart the necessary room and to care
13 for such articles as may come into the possession of said
14 association; said trustees are also authorized to purchase
15 necessary receptacles and materials for the preservation and
16 protection of such articles as are in their judgment of a
17 historical and educational nature and pay for the same out
18 of the library contract account of the restricted trust and
19 agency fund.

20 Sec. 107. Section four hundred forty-four point nine
21 (444.9), Code 1973, as amended by Acts of the Sixty-fourth
22 General Assembly, 1972 Session, chapter one thousand twenty
23 (1020), section seventy-three (73) and Acts of the Sixty-fifth
24 General Assembly, 1973 Session, chapter one hundred thirty-
25 six (136), section three hundred twenty-two (322), is amended
26 by striking the section and inserting in lieu thereof the
27 following:

28 444.9 COUNTY FUND LEVIES. The board of supervisors of
29 each county shall, annually, at its April session, levy the
30 following taxes upon the assessed value of the taxable prop-
31 erty in the county:

32 1. For state revenue, the rate of tax as is fixed by the
33 director of revenue as provided by law.

34 2. For the general fund of the county, a millage levy
35 on the dollar of assessed value of the taxable property in

1 the county sufficient to pay the proposed expenditures of
2 the fund in the certified limited budget as determined in
3 section three (3) of this Act.

4 3. For the human resources fund, a millage levy on the
5 dollar of assessed value of the taxable property in the county
6 sufficient to pay the proposed expenditures of the fund in
7 the certified limited budget as determined in section three
8 (3) of this Act.

9 4. For the debt service fund, a millage levy sufficient
10 to pay the interest and principal on county bonds, court house
11 bonds, memorial hall bonds and other indebtedness as authorized
12 by law.

13 5. For the secondary road fund:

14 a. A levy on the dollar of assessed value of all taxable
15 property in the county except on property in cities which
16 control their own bridge levies, for secondary road purposes
17 as provided in section three hundred nine point seven (309.7),
18 subsection one (1) of the Code.

19 b. A levy on the dollar of assessed value of all taxable
20 property in the county for secondary road purposes as provided
21 in section three hundred nine point seven (309.7), subsection
22 two (2) of the Code.

23 c. A levy on the dollar of assessed value of all taxable
24 property in the county for road clearance purposes as provided
25 in section three hundred seventeen point nineteen (317.19)
26 of the Code.

27 d. A levy on the dollar of assessed value of all property
28 in the county ~~except on property within incorporated cities,~~
29 for weed eradication purposes as provided in section three
30 hundred seventeen point twenty (317.20) of the Code.

31 6. For the restricted trust and agency fund:

32 a. A levy on the dollar of assessed value of all taxable
33 property in a township, outside the incorporated limits of
34 any city, for the acquisition and maintenance of a sanitary
35 disposal site as provided in section three hundred thirty-

1 two point thirty-two (332.32) of the Code.

2 b. A levy on the dollar of assessed value of all taxable
3 property in a county library district on a proportionate
4 population basis for each taxing unit, for the maintenance
5 of a county library as provided in section three hundred
6 fifty-eight B point thirteen (358B.13) of the Code.

7 c. A levy on the dollar of assessed value of all taxable
8 property in a county, outside the incorporated limits of a
9 city, for the purpose of fulfilling a library contract as
10 provided in section three hundred seventy-eight point fif-
11 teen (378.15) of the Code.

12 d. A levy on the dollar of assessed value of all taxable
13 property in the county outside the incorporated limits of
14 a city for the purpose of planning a sanitary disposal site
15 or of paying the interest and principal of bonds issued as
16 provided in section four hundred fifty-five B point eighty-
17 one (455B.81) of the Code.

18 e. A levy on the dollar of assessed value of all taxable
19 agricultural land in the county for the purpose of flood and
20 erosion control as provided in section four hundred sixty-
21 seven B point nine (467B.9) of the Code.

22 Sec. 108. If additional funds are needed to register
23 voters, pursuant to chapter forty-eight (48) of the Code,
24 after July 1, 1973, and until July 1, 1975, such costs shall
25 be certified by the county commissioner of registration to
26 the board of supervisors who shall, after approving such
27 costs, authorize the issuance of anticipatory warrants pursuant
28 to section three hundred thirty-four point five (334.5) of
29 the Code, to pay the additional costs. The moneys necessary
30 to redeem anticipatory warrants issued under this section
31 shall be a part of the general fund levy for the next year.

32 Sec. 109. Section four hundred forty-four point ten
33 (444.10), Code 1973, is amended by striking the section and
34 inserting in lieu thereof the following:

35 444.10 COURT EXPENSES. The board of supervisors shall

1 pay the expenses incurred for the maintenance and operation
2 of the courts from the general fund of the county.

3 Sec. 110. Section four hundred forty-four point eleven
4 (444.11), Code 1973, is amended by striking the section and
5 inserting in lieu thereof the following:

6 444.11 ORPHAN EXPENSES. The board of supervisors shall
7 pay the expenses incurred for the maintenance and education
8 of destitute orphans from the human resources fund of the
9 county. If there are destitute children who are without
10 guardian or, having a guardian, are neglected, they shall
11 be cared for through a suitable person appointed by the board
12 of supervisors.

13 Sec. 111. Section four hundred forty-four point twelve
14 (444.12), unnumbered paragraph one (1), Code 1973, is amended
15 to read as follows:

16 The board of supervisors of each county shall ~~establish~~
17 ~~a-county-mental-health-and-institutions-fund,-from-which-shall~~
18 ~~be-paid~~ pay the following costs and expenses from the human
19 resources fund:

20 Sec. 112. Section four hundred forty-four point twelve
21 (444.12), subsection four (4), unnumbered paragraph two (2),
22 Code 1973, is amended to read as follows:

23 The board of supervisors shall ~~at-the-time-of-levying~~
24 ~~other-taxes,~~ estimate the amount necessary to meet the
25 foregoing expenses which it is anticipated that the county
26 will incur in the coming year, and ~~levy-a-tax-sufficient-to~~
27 raise budget the amount needed in the limited budget of the
28 human resources fund. ~~The-proceeds-of-the-tax-shall-be~~
29 ~~credited-to-the-county-mental-health-and-institutions-fund,~~
30 ~~and-used-only-for-the-purposes-prescribed-by-this-section.~~
31 ~~Should-any-county-fail-to-levy-a-tax-sufficient-to-meet-the~~
32 ~~expenses-which-the-county-is-required-to-pay,-or-which-the~~
33 ~~board-of-supervisors-chooses-to-pay,-from-the-county-mental~~
34 ~~health-and-institutions-fund-pursuant-to-this-section,-the~~
35 ~~deficiency-shall-be-met-by-transfer-of-funds-from-the-county~~

1 general-fund-to-the-county-mental-health-and-institutions
2 fund:

3 Sec. 113. Section four hundred forty-five point fifty-
4 seven (445.57), Code 1973, is amended to read as follows:

5 445.57 MONTHLY APPORTIONMENT. On or before the tenth
6 day of each month, the treasurer shall apportion all taxes
7 collected during the preceding month among the several funds
8 to which they belong according to the number of mills levied
9 for each fund or the accounts in each fund, and the inter-
10 est and penalties thereon to the general fund, and shall enter
11 the same upon his cash account, and report the amount of each
12 tax and the interest and penalties collected on the same to
13 the county auditor, who shall charge him in each account of
14 each fund with the same.

15 Sec. 114. Section four hundred fifty-five point one hun-
16 dred thirty-five (455.135), subsection two (2), Code 1973,
17 is amended to read as follows:

18 2. In the case of minor repairs, or in the eradication
19 of brush and weeds along the open ditches, not in excess of
20 one thousand dollars where the board finds that the same will
21 result in a saving to the district it may cause the same to
22 be done by secondary road equipment, or weed ~~fund~~ equipment,
23 and labor of the county and then reimburse the secondary road
24 ~~fund~~ account or the weed ~~fund~~ eradication account from the
25 fund of the drainage district thus benefited.

26 Sec. 115. Section four hundred sixty-seven B point nine
27 (467B.9), Code 1973, is amended to read as follows:

28 467B.9 TAX. The county board of supervisors may annually
29 levy a tax not to exceed one-quarter mill on all agricultural
30 lands in the county, the same to be used to acquire land or
31 rights or interests therein by purchase or condemnation, and
32 for repair, alteration, maintenance, and operation of the
33 present and future works of improvement built on lands under
34 the control or jurisdiction of the county, as provided for
35 in this chapter. The tax collected under this section shall

1 be credited to a separate account of the restricted trust
2 and agency fund.

3 Sec. 116. Section five hundred eighty-three point six
4 (583.6), Code 1973, is amended to read as follows:

5 583.6 DUTY OF COUNTY TREASURER--RIGHT OF GUEST. The
6 balance received by the county treasurer under section 583.5
7 shall be credited by him to ~~the general~~ a separate account
8 of the restricted trust and agency fund of the county, subject
9 to a right of the guest, or his representative, to reclaim
10 the same at any time within three years from the date of
11 deposit with the county treasurer. After three years, the
12 balance shall be transferred to the general fund.

13 Sec. 117. Section one hundred eleven A point six (111A.6),
14 Code 1973, is amended by striking unnumbered paragraph three
15 (3) and sections one hundred sixty-four point twenty-four
16 (164.24), one hundred sixty-four point twenty-seven (164.27),
17 one hundred sixty-five point nineteen (165.19) as amended
18 by Acts of the Sixty-fifth General Assembly, 1973 Session,
19 chapter one hundred sixty-nine (169), section three (3), one
20 hundred sixty-five point twenty-four (165.24), one hundred
21 seventy-four point eighteen (174.18), two hundred thirty-one
22 point thirteen (231.13), three hundred forty point seventeen
23 (340.17), Code 1973, and Acts of the Sixty-fifth General
24 Assembly, 1973 Session, chapter one hundred seventy-five
25 (175), section five (5), are repealed.

26 Sec. 118. The provisions of this Act shall be effective
27 on July 1, 1974, except that sections eight (8) through one
28 hundred seventeen (117), inclusive, of this Act shall be
29 effective on July 1, 1975.

30

EXPLANATION

31 This bill establishes in each county a general fund, a
32 debt service fund, a secondary road fund, a human resources
33 fund, and a restricted trust and agency fund, into which
34 existing county funds, programs and activities are consoli-
35 dated.

1 The general fund will include all revenues to pay for the
2 general operating expenses of the county, court expenses,
3 conservation, historic and recreational expenses, election
4 and voting machine expenses, public safety expenses, animal
5 care, health and disease eradication expenses, agricultural
6 promotion, fairground and related expenses, insurance expenses,
7 planning, zoning and building code expenses and expenses
8 relating to the acquisition, maintenance, and repair of county
9 buildings.

10 The human resources fund will include all revenue to pay
11 for expenses relating to assistance to the poor and indigent,
12 care, treatment and education of the mentally ill, mentally
13 retarded or mentally and physically handicapped, health care
14 facilities and services, care and education of delinquent
15 or dependent children, and other health and welfare programs.

16 The secondary road fund will include all revenue to pay
17 for expenses relating to the construction, reconstruction
18 and maintenance of secondary roads, road clearing, and the
19 eradication of weeds.

20 The debt service fund will include all revenue to pay for
21 the interest and principal on county bonds, court house bonds,
22 memorial hall bonds and other indebtedness authorized by law.

23 The restricted trust and agency fund will include all
24 revenue collected or received from taxes or other sources
25 for particular, restricted purposes such as gifts, money or
26 property received by the county as a trustee or custodian
27 and money collected or received from the taxation of specific
28 property, or from particular taxing districts within the
29 county, to be used for particular purposes such as library
30 services and contracts, flood and erosion control, and the
31 planning and maintenance of sanitary disposal projects.

32 The bill also creates a seven-member county finance com-
33 mittee consisting of the auditor of state or his designee,
34 the state comptroller or his designee, three elected or
35 appointed county officers selected from three county popula-

1 tion categories, one certified public accountant experienced
2 in county accounting and one member who is an elector of the
3 state and who is not an elected or appointed officer or
4 employee of government. The appointive members of the
5 committee are to be appointed by the governor for four-year
6 terms with consent of two-thirds of the senate. The principal
7 powers and duties of the committee are to establish guidelines
8 for program-performance budgeting and accounting and the
9 preparation of capital improvement plans by counties, review
10 and comment on the form of proposed budgets, promulgate rules
11 relating to budget amendments and procedures for transferring
12 moneys between funds, establish a modified allowable growth
13 for a county by reducing its allowable growth by not more
14 than fifty percent of the amount of allowable growth
15 established by law for all counties if, in the committee's
16 judgment, the county costs are unreasonably high in relation
17 to comparable costs of counties of similar size, and establish
18 a modified allowable growth for a county by increasing its
19 allowable growth because of unusual circumstances or
20 emergencies as specified in the bill.

21 The bill also provides for a limitation on the dollar
22 amount of the proposed expenditures for the budgets of the
23 general fund and the human resources fund in lieu of mill
24 levy limitations. Using the proposed expenditures in the
25 budgets of these two funds for the preceding fiscal year as
26 a base and excluding any proposed expenditures received from
27 federal funds, the proposed expenditures from these two funds
28 for a given fiscal year may not exceed the base year
29 expenditures, plus an amount of allowable growth which is
30 determined by a formula based on the growth of the revenue
31 to the general fund of the state, plus the unspent balance
32 from the two budgets from the base year. This limited budget
33 system will become effective for the budgets of the two funds
34 for the fiscal year beginning July 1, 1976, using two-thirds
35 of the budgets for the extended fiscal year as the first base

1 year. Thereafter, the base year will be the last preceding
2 fiscal year. As stated under the powers and duties of the
3 county finance committee, the committee may increase or
4 decrease the amount of allowable growth for a county, if in
5 its judgment, an increase or decrease is warranted due to
6 past fiscal policy, unusual circumstances, or emergencies.

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SENATE FILE 1155
FISCAL NOTE

Date prepared February 12, 1974

Requested by Senate Ways and Means Committee.

Prepared in regard to Senate File 1155 - An Act relating to the creation of a county finance committee, specifying the duties of the committee, providing for the consolidation of county funds and the limitation of certain budget expenditures for counties. Following is the fiscal effect in dollars of the legislative proposal as required by Joint Rule 16.

State Appropriation

For expense of County Finance Committee \$7,500

Local Property Tax

For general and human resources funds,
assuming "state growth" of 8% and
taxable valuation increase of 3.5% \$ 4 - 4.5 million

For secondary Road Fund assuming taxable
valuation increase of 3.5% 1.5 million
\$ 6.0 million

This would amount to an additional property tax levy of 3/4 mill statewide.

Source: Office of State Comptroller.

Filed
February 14, 1974

GERRY D. RANKIN
Legislative Fiscal Director

1 Amend Senate File 1155 as follows:

- 2 1. Page 2, by striking lines 5 through 12, inclusive
- 3 and lines 18 through 21, inclusive and renumbering
- 4 the subsections of section 2.
- 5 2. Page 2, by striking lines 24 through 35,
- 6 inclusive and page 3 by striking lines 1 through 6,
- 7 inclusive.
- 8 3. Page 6, by striking lines 11 through 26,
- 9 inclusive.
- 10 4. Page 9, by striking lines 29 through 35,
- 11 inclusive; page 10, by striking lines 1 through
- 12 35, inclusive; and page 11, by striking line 1.
- 13 5. Page 11, by striking lines 2 through 25,
- 14 inclusive.
- 15 6. Page 15, by striking lines 17 through 35,
- 16 inclusive; page 16, by striking lines 1 through
- 17 35, inclusive; page 17, by striking lines 1 through
- 18 35, inclusive; and page 18, by striking lines 1
- 19 through 9, inclusive.
- 20 7. Page 43, by striking lines 30 through 32,
- 21 inclusive, and inserting in lieu thereof the
- 22 following: "to levy for that year a two-hundredths
- 23 mill levy to be collected with other taxes in the
- 24 next calendar".
- 25 8. Page 53, by striking lines 2 and 3 and inserting

Page 2

- 1 in lieu thereof the following: "the fund."
- 2 9. Page 53, line 6, by striking the word "in" and
- 3 by striking lines 7 and 8 and inserting in lieu
- 4 thereof a period.
- 5 10. Page 55, by striking line 23 through 35 and
- 6 page 56, by striking lines 1 and 2 and inserting
- 7 in lieu thereof the following:
- 8 "The board of supervisors shall, at the time
- 9 of levying other taxes, estimate the amount
- 10 necessary to meet the foregoing expenses which it
- 11 is anticipated that the county will incur in the
- 12 coming year, and levy a tax sufficient to raise the
- 13 amount needed. The proceeds of the tax shall be
- 14 credited to the county ~~mental-health-and-institutions~~
- 15 human resources fund, and used only for the pur-
- 16 poses prescribed by this section. Should any
- 17 county fail to levy a tax sufficient to meet the
- 18 expenses which the county is required to pay, or
- 19 which the board of supervisors chooses to pay, from
- 20 the county ~~mental-health-and-institutions~~ human
- 21 resources fund pursuant to this section, the
- 22 deficiency shall be met by transfer of funds from
- 23 the county general fund to the county ~~mental-health~~
- 24 ~~and-institutions~~ human resources fund."
- 25 11. Page 57, by striking lines 13, 14 and 15 and

Page 3

- 1 inserting in lieu thereof:
- 2 "Sec. 117, Sections one hundred sixty-four
- 3 point twenty-four".
- 4 12. By renumbering sections and cross references
- 5 to conform with this amendment.

1 Amend Senate File 1155 as follows:

- 2 1. Page 3, line 18 by inserting the following after
- 3 the word "offices": ", except as provided for in the
- 4 criminal justice fund".
- 5 2. Page 3, by striking lines 19 through 22, inclusive.
- 6 3. Page 3, lines 31 and 32 by striking the words
- 7 ", crime, controlled substances, pollution control,
- 8 and prisoner board and care" and inserting in lieu
- 9 thereof the words "and pollution control".
- 10 4. Page 6, by adding the following after line 10:
- 11 "6. The criminal justice fund shall not be
- 12 limited by mills or factors specified in section
- 13 five (5) of this Act and shall consist of all revenue
- 14 received from taxes and other sources for particular
- 15 use in the courts and law enforcement including, but
- 16 not limited to, the following:
- 17 a. Expenses for salaries, support, equipment
- 18 and supplies for the office of clerk of court, the
- 19 district court, and the sheriff's department.
- 20 b. Expenses for the general operation of the
- 21 district court of the county including salaries and
- 22 support of the clerks, bailiffs, and other employees
- 23 of the court and the maintenance, equipment, and
- 24 supplies of the district court.
- 25 c. Expenses related to public safety including

Page 2

- 1 crime, controlled substances, and prisoner board and
- 2 care.
- 3 d. Expenses relating to benefits provided to
- 4 personnel of the district court, clerk's office, and
- 5 sheriff's department which are provided in chapters
- 6 ninety-seven B (97B) and ninety-seven C (97C) of the
- 7 Code."
- 8 5. Page 27, line 16 by striking the word "general"
- 9 and inserting in lieu thereof the words "general
- 10 criminal justice".
- 11 6. Page 44, line 23 by striking the word "general"
- 12 and inserting in lieu thereof the words "criminal
- 13 justice".
- 14 7. Page 45, line 4 by striking the word "general"
- 15 and inserting in lieu thereof the words "general
- 16 criminal justice".
- 17 8. Page 45, line 30 by striking the word "general"
- 18 and inserting in lieu thereof the words "criminal
- 19 justice".
- 20 9. Page 54, by adding the following after line 21:
- 21 "7. For the criminal justice fund:
- 22 a. A levy on the dollar of assessed value of
- 23 all taxable property in the county for operation of
- 24 the courts and sheriff's department as provided by
- 25 law."

Page 3

- 1 10. Page 54, by striking lines 32 through 35, and
- 2 page 55, by striking lines 1 and 2.
- 3 11. By renumbering sections and correcting internal
- 4 references as necessary to conform with this amend-
- 5 ment.

Filed March 7, 1974

S-2213

- 1 Amend Senate File 1155 as follows:
2 1. Page 3, line 6, by inserting after the period
3 the following: "However, for the year beginning
4 July 1, 1976 and ending June 30, 1977, and each
5 year thereafter no budget may increase which will
6 result in a millage levy which is in excess of
7 the millage levy for the base year unless such
8 millage increase has been approved by the
9 committee."
10 2. Page 6, by adding after line 31 the following:
11 "c. The treasurer of state or his designee."
12 3. Page 7, by striking lines 5 through 7,
13 inclusive.
14 4. By relettering the paragraphs to conform with
15 this amendment.

S-2213 Filed
February 21, 1974

By SHAFF

S-2217

- 1 Amend Senate File 1155 as follows:
2 1. Page 7, lines 5 and 6, by striking the words
3 "experienced in county accounting,".
4 2. Page 53, line 24, by inserting after the word
5 "property" the following:
6 ", other than incorporated cities and towns,".
7 3. Page 53, line 28, by striking the words "except
8 on property within incorporated cities,".

S-2217 Filed
February 21, 1974

By GRIFFIN

S-2240

- 1 Amend the Shaff amendment S-2213 filed February 21
2 to Senate File 1155, by inserting after line 13 the
3 following new divisions and renumbering the remain-
4 ing division:
5 "4. Page 7, line 15, by inserting after the
6 word 'comptroller' the following: ', the treasurer
7 of state'.
8 "5. Page 7, by striking lines 31 and 32 and
9 inserting in lieu thereof the following: 'The
10 member who is not a public officer or employee is
11 also entitled to'."

S-2240 Filed
February 25, 1974

By SHAFF

S-2611

- 1 Amend Senate File 1155 as follows:
2 1. Page 5, line 18, by inserting after the word
3 "facilities" the words ", local board of health
4 facilities,".
5 2. Page 5, line 25, by inserting after the word
6 "offices" the words "including, but not limited to,
7 the support and maintenance of local boards of
8 health".

S-2611 Filed
March 28, 1974

By DODERER

S-2186

1 Amend Senate File 1155 as follows:

- 2 1. Page 2, line 18, by adding after the second
- 3 word "budget" the words "including amendments".
- 4 2. Page 6, line 20, by adding after the word
- 5 "taxable" the word "real".
- 6 3. Page 6, line 22, by adding after the word "budget"
- 7 the words "including amendments".
- 8 4. Page 7, line 29, by striking the word "Each"
- 9 and inserting in lieu thereof the following:
- 10 "Notwithstanding section three hundred thirty-one
- 11 point twenty-two (331.22), Code 1973, as amended
- 12 by the Acts of the Sixty-fifth General Assembly,
- 13 1973 Session, each".

S-2186 Filed
February 18, 1974

By COMMITTEE ON WAYS AND MEANS

S-2264

1 Amend Senate File 1155 as follows:

- 2 1. Page 7, line 14, by striking the word "commis-
- 3 sion" and inserting in lieu thereof the word "committee".
- 4 2. Page 11, by inserting after line 25, the follow-
- 5 ing:
- 6 Sec. _____. Section twenty-four point seventeen
- 7 (24.17), unnumbered paragraph one (1), Code 1973, is
- 8 amended to read as follows:
- 9 The local budgets of the various municipalities shall
- 10 be certified by the chairman of the certifying board
- 11 or the levying board, as the case may be, in duplicate
- 12 to the county auditor not later than the fifteenth day
- 13 of August each year on blanks prescribed by the state
- 14 board, and according to rules and instructions which
- 15 shall be furnished all certifying and levying boards in
- 16 printed form by said state board except that in the
- 17 case of counties, the budget form prescribed by the
- 18 state board shall conform to the guidelines adopted by
- 19 the county finance committee.
- 20 3. Page 26, line 7, by striking the words "estab-
- 21 lished by section 444.12" and inserting in lieu thereof
- 22 the words "~~established-by-section-444-12~~".
- 23 4. Page 30, line 32, by striking the word "either"
- 24 and inserting in lieu thereof the word "~~either~~".
- 25 5. Page 57, by striking lines 27 through 29, inclu-

Page 2

1 sive, and inserting in lieu thereof the following:

- 2 "on July 1, 1974, except that the provisions of this
- 3 Act shall not affect or invalidate any budget, tax levy,
- 4 tax collection, appropriation, county fund or expendi-
- 5 ture of a county for the extended fiscal year commenc-
- 6 ing January 1, 1974 and ending June 30, 1975 or any
- 7 procedures required to effect any such budget, tax
- 8 levy, tax collection, appropriation or expenditure of a
- 9 county for such extended fiscal year."
- 10 6. By renumbering sections to conform to this
- 11 amendment.

S-2264 Filed
February 27, 1974

By GRIFFIN