

County Govt. 3/25

Senate File 343  
County Government  
Hill of Polk, Chairman  
Scott  
Robinson

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SENATE FILE 343

By CURTIS, HANSEN, BRILES,  
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LAMBORN  
(Bittle and Brunow)

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 budget review  
2 committee, specifying the powers and duties of the committee,  
3 providing for the consolidation of county funds and the  
4 limitation of certain budget expenditures for counties.  
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Chapter three hundred forty-four (344), Code  
2 1975, is amended by adding sections two (2) through nine (9)  
3 of this Act.

4 Sec. 2. NEW SECTION. DEFINITIONS.

5 1. "Base year" means the last preceding fiscal year.

6 2. "Population" means the same as defined in section four  
7 point one (4.1), subsection twenty-six (26), of the Code.

8 3. "Limited budget" means the budget including amendments  
9 for the general fund, court expense fund, and human resources  
10 fund of the county excluding the amount of anticipated receipts  
11 to and expenditures from these funds from federal moneys.

12 4. "Committee" means the county budget review committee  
13 established in section six (6) of this Act.

14 Sec. 3. NEW SECTION. RESTRICTIONS ON EXPENDITURES. The  
15 proposed expenditures in the certified limited budget of a  
16 county, for the fiscal year beginning July 1, 1977, and ending  
17 June 30, 1978, and for each succeeding fiscal year, may not  
18 exceed the proposed expenditures in the certified limited  
19 budget of that county for the base year, plus the allowable  
20 growth for that county, as determined under section five (5)  
21 of this Act, plus the unspent balance from the base year's  
22 certified limited budget.

23 Sec. 4. NEW SECTION. COUNTY FUNDS. In addition to other  
24 funds provided by law, each county shall have a general fund,  
25 a debt service fund, a secondary road fund, a human resources  
26 fund, a court expense fund, and a restricted trust and agency  
27 fund.

28 1. The general fund of the county shall consist of all  
29 revenue collected or received from taxes and other sources  
30 for the general operating expenses of the county including,  
31 as provided by law including the following:

32 a. Expenses for the general operation of county offices  
33 including the salaries and support of county officers and  
34 their employees and the maintenance, equipment and supplies  
35 of such offices, except as otherwise provided by law.

1       b. Expenses for the general operation of conservation,  
2 historic, and recreation programs including the salaries and  
3 support of the employees of the county conservation board  
4 and the purchase, repair, maintenance, equipment and supplies  
5 for land and facilities of the county conservation board.

6       c. Expenses relating to elections and the purchase of  
7 voting machines.

8       d. Expenses relating to public safety including civil  
9 defense, crime, controlled substances, pollution control,  
10 and prisoner board and care.

11      e. Expenses relating to the care and licensing of domestic  
12 animals, payment of bounty claims, and eradication of diseases  
13 among bees.

14      f. Expenses relating to agricultural promotion and exposi-  
15 tion including the purchase, erection, and maintenance of  
16 fairgrounds and fairground facilities, support of 4-H club  
17 work, and the payment of premiums for agricultural and  
18 livestock exhibits.

19      g. Expenses relating to insurance costs or the payment  
20 of final judgments, including errors and omissions, health  
21 insurance, surety bonds, torts, unemployment insurance, and  
22 workmen's compensation.

23      h. Expenses relating to planning and zoning, building  
24 codes, and the inspection and regulation of electrical,  
25 heating, plumbing, air conditioning or ventilation installation  
26 or repair including salaries and support of employees of the  
27 zoning commission or building and mechanical inspection office  
28 and the maintenance, equipment and supplies of such offices.

29      i. Expenses relating to acquisition, reconstruction,  
30 repair and maintenance of county buildings.

31      j. Expense relating to membership in the Iowa state asso-  
32 ciation of counties and attendance at schools of instruction  
33 and meetings of such association.

34      k. Expenses relating to other programs and activities  
35 to be paid from the general fund as provided by law.

1        2. The debt service fund of the county shall consist of  
2 all revenue collected or received from taxes and other sources  
3 for the paying of interest and principal on county bonds,  
4 court house bonds, memorial hall bonds and other indebtedness  
5 authorized by law.

6        3. The secondary road fund of the county shall consist  
7 of all revenue collected or received from taxes and other  
8 sources for the construction, reconstruction, repair and  
9 maintenance of any roads and streets under the jurisdiction  
10 of the county, road clearing and eradication of weeds,  
11 including the salaries and support of the county engineer,  
12 employees of his office, the weed commissioner and employees  
13 of the weed commission, the maintenance, equipment and supplies  
14 of the county engineer's office and the weed commission, and  
15 other expenses for programs and activities to be paid from  
16 the secondary road fund as provided by law.

17        4. The human resources fund of the county shall consist  
18 of all revenue collected or received from taxes and other  
19 sources to provide for the health care and welfare of the  
20 public as provided by law including the following:

21        a. Assistance to the poor and indigent, including the  
22 relief of indigent veterans, their indigent spouses, surviving  
23 spouses and minor children, and the payment of funeral expenses  
24 of such veterans.

25        b. Care, treatment, and habilitation of the mentally ill,  
26 mentally retarded or mentally and physically handicapped.

27        c. Health care including the construction, reconstruction,  
28 repair and maintenance of health care facilities and ambulance  
29 services.

30        d. Care and education of delinquent and dependent minors  
31 including the construction, reconstruction, repair and mainte-  
32 nance of facilities for such purposes.

33        e. Salaries and support of officers and employees  
34 responsible for county health care and welfare programs who  
35 are not compensated from state funds and the maintenance,

1 equipment and supply of such offices.

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

4 5. The court expense fund of the county shall consist  
5 of all revenue collected or received from taxes and other  
6 sources to provide for the general operation of the district  
7 court of the county including the salaries and support of  
8 the clerk of the district court, deputy clerks, shorthand  
9 reporters, and other employees of the court and the  
10 maintenance, equipment and supplies of the district court  
11 and the office of clerk of the district court, and the  
12 salaries, support and other expenses of deputy sheriffs and  
13 other employees appointed by the sheriff for the purpose of  
14 carrying out the duties of the bailiff as provided in section  
15 three hundred thirty-seven point seven (337.7) of the Code.

16 6. The restricted trust and agency fund of the county  
17 shall consist of all revenue collected or received from taxes  
18 and other sources for particular, restricted purposes as  
19 provided by law including the following:

20 a. Money and property received as a gift by the county  
21 for a particular purpose.

22 b. Money and property received by the county as a trustee  
23 or custodian or in the capacity of an agent of any public  
24 money as authorized by law.

25 c. Money collected or received from the taxation of  
26 specific property, or from particular taxing districts within  
27 the county, to be used for a particular purpose including,  
28 but not limited to, the planning and maintenance of sanitary  
29 disposal projects, flood and erosion control, contracting  
30 for library services, or the establishment and maintenance  
31 of a county library.

32 d. Expenses relating to bovine or swine brucellosis  
33 eradication and bovine or swine tuberculosis eradication.

34 e. Money collected to pay the obligations of the county  
35 for the Iowa public employees' retirement system and the

1 Social Security Act, Title two (II).

2 f. Other expenses for programs and activities to be paid  
3 from the restricted trust and agency fund as provided by law.

4 Sec. 5. NEW SECTION. ALLOWABLE GROWTH.

5 1. Each year the state comptroller shall compute the state  
6 percent of economic growth by adding the percents of increase  
7 for the second and third years of the most recent three-year  
8 period for which accurate figures are available, for each  
9 of the following individual sources of revenue, and dividing  
10 the total by four:

11 a. State general fund revenues, adjusted for changes in  
12 rates or basis.

13 b. Statewide assessed valuation of taxable real property,  
14 adjusted for statewide changes in assessment practices.

15 2. The certified limited budget including amendments for  
16 the base year of a county shall be multiplied by the state  
17 percent of growth to determine the dollar amount of allowable  
18 growth for that county for the budget year, subject to  
19 modification by the county budget review finance committee  
20 as provided in section nine (9) of this Act.

21 Sec. 6. NEW SECTION. COUNTY BUDGET REVIEW COMMITTEE.

22 There is established a county budget review committee. Members  
23 of the committee shall be:

24 1. The state comptroller or his designee.

25 2. Two county officers each selected from a separate  
26 elected county officer category and appointed by the governor  
27 with the approval of two-thirds of the members of the senate.

28 3. Two electors of the state, selected and appointed by  
29 the governor with the approval of two-thirds of the members  
30 of the senate, to represent the general public.

31 No more than two members of the committee appointed by the  
32 governor shall be members of the same political party.

33 Sec. 7. NEW SECTION. TERM OF OFFICE. The members of  
34 the county budget review committee appointed by the governor  
35 shall be appointed for a four-year term, except that of the

1 initial appointments, two members shall be appointed for a  
2 two-year term. When a county official member no longer holds  
3 the office which qualifies him for appointment, he may no  
4 longer be a member of the committee. Any person appointed  
5 to fill a vacancy during a term is appointed to serve for  
6 the unexpired portion of the term and such person shall be  
7 a member of the same political party as his predecessor.  
8 Any member is eligible for reappointment, but no member shall  
9 be appointed to more than two four-year terms excluding any  
10 unexpired term to which such member may be appointed.

11 Sec. 8. NEW SECTION. OFFICE--COMPENSATION OF COMMIT-  
12 TEE. The county budget review committee shall be located  
13 for administrative purposes within the office of the state  
14 comptroller. The state comptroller shall provide office  
15 space, staff assistance, and shall budget funds to cover  
16 expenses of the committee.

17 Each member shall be entitled to receive his actual and  
18 necessary expenses incurred in the performance of committee  
19 duties. Each member except members who are full-time public  
20 officers or employees shall also be entitled to receive forty  
21 dollars compensation for each day spent in performance of  
22 committee duties.

23 Sec. 9. NEW SECTION. POWERS AND DUTIES. The committee  
24 shall have the following powers and duties:

25 1. The committee shall select its officers.

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

33 3. If a county has unusual circumstances, creating an  
34 unusual need for additional funds, including but not limited  
35 to the following circumstances, the committee may establish

1 a modified allowable growth for a county by increasing its  
2 allowable growth:

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

5 b. Unusual natural disasters or other emergencies.

6 c. Unusual problems relating to major new functions  
7 required by state law.

8 d. Unusual staffing problems.

9 e. Unusual necessity for additional funds to permit contin-  
10 uance of a program which provides substantial benefit to resi-  
11 dents.

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

15 4. The committee may approve or modify the base year costs  
16 of any county which changes accounting procedures.

17 5. When the committee makes a decision under subsections  
18 two (2) through four (4) of this section, it shall make all  
19 necessary changes in the county costs, budget, and levy.

20 It shall give written notice of its decision, including all  
21 such changes, to the board of supervisors through the state  
22 comptroller.

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

28 7. Failure by any county to provide information or appear  
29 before the committee as requested for the accomplishment of  
30 review or hearing shall constitute justification for the  
31 committee to instruct the state comptroller to withhold any  
32 state payments to that county until the committee's inquiries  
33 are satisfied completely.

34 8. The committee shall report to each session of the  
35 general assembly. The report shall include any recommended

1 changes in laws relating to county budgeting or accounting,  
2 and shall specify the number of hearings held annually, the  
3 reasons for the committee's recommendations, and other infor-  
4 mation as the committee deems advisable.

5 Sec. 10. Section twenty-four point six (24.6), Code 1975,  
6 is amended to read as follows:

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

29 Sec. 11. Section twenty-four point twenty-two (24.22),  
30 Code 1975, is amended to read as follows:

31 24.22 TRANSFER OF ACTIVE FUNDS--~~POOR-FUND~~. Upon the  
32 approval of the state board, it shall be lawful to make  
33 temporary or permanent transfers of money from one fund of  
34 the municipality to another fund thereof; but in no event  
35 shall there be transferred for any purpose any of the funds

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

12 Sec. 12. Section twenty-nine C point seven (29C.7), unnum-  
13 bered paragraph one (1), Code 1975, is amended to read as  
14 follows:

15 County boards of supervisors, city councils and school  
16 boards are hereby authorized to cooperate with the civil  
17 defense division, department of public defense to carry out  
18 the provisions of this chapter, and shall form a joint county-  
19 municipal civil defense and emergency planning administration,  
20 hereinafter referred to as the joint administration. Such  
21 joint administration shall be composed of a member of the  
22 county board of supervisors and the mayor or his represen-  
23 tative of the city governments within the county and the  
24 sheriff of such county. One member of the joint admin-  
25 istration shall be designated as chairman and one as vice-  
26 chairman. The joint administration shall appoint a director  
27 who shall be responsible to the joint administration for the  
28 administration and co-ordination of all civil defense and  
29 emergency planning matters throughout the county, subject  
30 to the direction and control of the joint administration.  
31 Each ~~county-and~~ city located therein is authorized to  
32 appropriate money out of any funds that are not restricted  
33 and each county may appropriate money from the general fund  
34 of the county for the purpose of paying expenses relating  
35 to civil defense and emergency planning matters of such joint

1 administration, and to establish a joint county-municipal  
2 civil defense ~~fund~~ account of the restricted trust and agency  
3 fund in the office of the county treasurer, and the county  
4 and cities located in that county may deposit moneys in such  
5 fund account, which ~~fund~~ account shall be for the purpose  
6 of paying expenses relating to civil defense and emergency  
7 planning matters of such joint administration. Any  
8 reimbursement, matching funds, or moneys received from sale  
9 of property obtained through the surplus property program,  
10 or moneys obtained from any source whatever in connection  
11 with the civil defense and emergency planning program, shall  
12 be deposited in the joint civil defense ~~fund~~-herein  
13 established account. Withdrawal of moneys from the joint  
14 county-municipal civil defense and emergency planning account  
15 maintained by the office of the county treasurer to reimburse  
16 both county and city governments for their share of funds  
17 received by the joint county-municipal civil defense and  
18 emergency planning agency, and deposited with the county  
19 treasurer, may be made on warrants drawn by the county auditor,  
20 supported by claims from the county or city government  
21 concerned, and these claims verified and vouchers signed by  
22 the chairman or vice-chairman of the joint administration  
23 and the director of the joint county-municipal civil defense  
24 and emergency planning administration.

25 Sec. 13. Section thirty-seven point seventeen (37.17),  
26 Code 1975, is amended to read as follows:

27 37.17 GIFTS AND BEQUESTS. Gifts and bequests to any  
28 county, city, or to the commission, for any of the purposes  
29 provided in this chapter, may be accepted and the property  
30 shall be used in accordance with the provisions of this  
31 chapter, and as may be expressly designated by the donor.  
32 Each gift or bequest to a county under this chapter shall  
33 be placed in a separate account in the restricted trust and  
34 agency fund of the county.

35 Sec. 14. Section fifty-two point three (52.3), Code 1975,

1 is amended to read as follows:

2 52.3 TERMS OF PURCHASE--TAX LEVY. The county board of  
3 supervisors, on the adoption and purchase of a voting machine,  
4 may provide for the payment ~~therefor~~ from the general fund  
5 of the county or provide for payment in such manner as they  
6 may deem for the best interest of the county, and may for  
7 that purpose issue bonds, certificates of indebtedness, or  
8 other obligations, which shall be a charge on the county,  
9 ~~or-levy-not-to-exceed-thirteen-and-one-half-cents-per-thousand~~  
10 ~~dollars-of-assessed-value.--Any-amounts-so-levied-and-collected~~  
11 ~~in-excess-of-actual-costs-of-voting-machines-shall-revert~~  
12 ~~to-the-general-fund-of-the-county--~~. Such bonds, certificates,  
13 or other obligations may be issued with or without interest,  
14 payable at such time or times as the county board may  
15 determine, but shall not be issued or sold at less than par.

16 Sec. 15. Section one hundred eleven A point six (111A.6),  
17 unnumbered paragraphs one (1) and two (2), Code 1975, are  
18 amended to read as follows:

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

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

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

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

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

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

10 Sec. 16. Section one hundred eleven A point six (111A.6),  
11 Code 1975, is amended by striking unnumbered paragraph three  
12 (3).

13 Sec. 17. Section one hundred twenty-three point thirty-  
14 six (123.36), unnumbered paragraph three (3), Code 1975, is  
15 amended to read as follows:

16 The department shall credit all fees to the beer and liquor  
17 control fund and shall remit to the appropriate local  
18 authority, a sum equal to sixty-five percent of the fees  
19 collected for each class "A", class "B", or class "C" li-  
20 cense covering premises located within their respective jur-  
21 isdictions. However, that amount remitted to the appropriate  
22 local authority out of the fee collected for the privilege  
23 authorized under subsection 6 shall be deposited in the county  
24 ~~mental-health-and-institutions~~ human resources fund to be  
25 used only for the care and treatment of persons admitted or  
26 committed to the alcoholic treatment center at Oakdale or  
27 any facilities as provided in chapter 125.

28 Sec. 18. Section one hundred twenty-three point one hun-  
29 dred forty-three (123.143), subsection one (1), Code 1975,  
30 is amended to read as follows:

31 1. All retail beer permit fees collected by any local  
32 authority at the time application for the permit is made,  
33 and remitted with the permit application to the department,  
34 shall be refunded by the department to the local authority  
35 at the time the permit is issued. Those amounts refunded

1 to the appropriate local authority out of the fee collected  
2 for the privilege authorized under section 123.134, subsection  
3 5, shall be deposited in the county ~~mental-health-and~~  
4 ~~institutions~~ human resources fund to be used only for the  
5 care and treatment of persons admitted or committed to the  
6 alcoholic treatment center at Oakdale or any facilities as  
7 provided in chapter 125.

8 Sec. 19. Section one hundred twenty-five point twenty-  
9 eight (125.28), Code 1975, is amended to read as follows:

10 125.28 COUNTIES TO SHARE HALF OF COST. Except as provided  
11 in section 125.26, counties shall pay for the remaining twenty-  
12 five percent of the cost of the care, maintenance, and  
13 treatment of an alcoholic from the ~~county-mental-health-and~~  
14 ~~institutions~~ human resources fund as provided in section  
15 444.12. However, a county shall not expend from the ~~county~~  
16 ~~general-fund-or-the-county-mental-health-and-institutions~~  
17 human resources fund, for programs implemented pursuant to  
18 sections 125.1 to 125.26, an amount in excess of the total  
19 amount spent from these funds by the county on alcoholism  
20 programs for the calendar year ending December 31, 1973 without  
21 the approval of the board of supervisors. The commission  
22 shall establish guidelines for use by the counties in  
23 estimating the amount of expense which the county will incur  
24 each year. The facility shall certify to the county of the  
25 alcoholic's legal settlement once each month twenty-five  
26 percent of the unpaid cost of the care, maintenance, and  
27 treatment of an alcoholic. Such county shall pay the cost  
28 so certified to the facility from its ~~county-mental-health~~  
29 ~~and-institutions~~ human resources fund. However, the approval  
30 of the board of supervisors shall be required before payment  
31 is made by a county for costs incurred which exceed a total  
32 of five hundred dollars for one year for treatment provided  
33 to any one alcoholic or intoxicated person, except that such  
34 approval is not required for the cost of treatment provided  
35 to an alcoholic or intoxicated person who is committed pursuant

1 to sections 125.18 and 125.19. A facility may, upon approval  
2 of the board of supervisors, submit to a county a billing  
3 for the aggregate amount of all care, maintenance, and  
4 treatment of alcoholics for each month. The board of  
5 supervisors may demand an itemization of such billings at  
6 any time or may audit the same.

7 Sec. 20. Section one hundred twenty-five point thirty-  
8 two (125.32), Code 1975, is amended to read as follows:

9 125.32 TRANSFER FROM ~~INSTITUTIONAL~~ HUMAN RESOURCES FUND.

10 The county auditor upon receipt of such certification by the  
11 facility shall enter the same to the credit of the facility  
12 and issue a notice to the county treasurer, authorizing him  
13 to transfer the amount from the ~~county-mental-health-and~~  
14 ~~institutions~~ human resources fund to the state general fund,  
15 which notice shall be filed by the treasurer as his authority  
16 for making such transfer, and shall include the amount  
17 transferred in his next remittance to the facility.

18 Sec. 21. Section one hundred thirty-seven point twenty  
19 (137.20), Code 1975, is amended to read as follows:

20 137.20 APPROPRIATION FROM ~~GENERAL~~ HUMAN RESOURCES FUND  
21 OF COUNTY. The board of supervisors of any county may  
22 appropriate from the ~~county-general~~ human resources fund for  
23 the purpose of providing local health services. A county  
24 appropriation shall not exceed the statutory limitation found  
25 in chapter 444. Moneys appropriated for this purpose shall  
26 be deposited in the local health fund as specified in section  
27 137.18.

28 Sec. 22. Section one hundred sixty-three A point twelve  
29 (163A.12), Code 1975, is amended to read as follows:

30 163A.12 OWNER REQUESTING TEST. If the owner requests  
31 the department to inspect and test his breeding swine for  
32 brucellosis, and agrees to comply with the rules and regula-  
33 tions made by the department under section 163A.9, the depart-  
34 ment may designate a veterinarian to make an inspection and  
35 test, with the expense to be paid as provided in section 164.6

1 for cattle brucellosis testing, but only to the extent the  
2 funds provided in that section are not required for the cattle  
3 testing program. The board of supervisors shall reimburse  
4 the department for the expense of the inspection and testing  
5 program for swine brucellosis, from the "County-Brucellosis  
6 Eradication-Fund" county brucellosis eradication account of  
7 the restricted trust and agency fund established in section  
8 164.24, but only to the extent that the moneys in the fund  
9 account are not required for expenses incurred under chapter  
10 164.

11 Sec. 23. Section one hundred sixty-four point twenty-three  
12 (164.23), Code 1975, is amended to read as follows:

13 164.23 TAX LEVY. In each county in the state, the board  
14 of supervisors shall each year, when it makes the levy for  
15 taxes, levy a tax sufficient to provide ~~a-fund~~ funds to pay  
16 the indemnity, as set out in section 164.21, and other expenses  
17 provided in this chapter, and expenses of the inspection  
18 and testing program provided in chapter 163A, and such levy  
19 shall not exceed in any year thirteen and one-half cents per  
20 thousand dollars of assessed value of the taxable value of  
21 all the property in the county.

22 Sec. 24. Section one hundred sixty-four point twenty-four  
23 (164.24), Code 1975, is amended to read as follows:

24 164.24 COLLECTION OF TAX. Such levy shall be placed upon  
25 the tax list by the county auditor and collected by the county  
26 treasurer in the same manner and at the same time as other  
27 taxes of the county. The money derived from such levy shall  
28 be placed in ~~a-fund-to-be-known-as-the-~~ "County-Brucellosis  
29 Eradication-Fund" the county brucellosis eradication account  
30 of the restricted trust and agency fund, and shall be used  
31 only for the payment of claims as provided in this chapter,  
32 and for payment of the expenses of the inspection and testing  
33 program provided in chapter 163A.

34 Sec. 25. Section one hundred sixty-four point twenty-five  
35 (164.25), Code 1975, is amended to read as follows:

1       164.25 ANNUAL REPORT. The county auditor of each county  
2 shall, not later than July 15 of each year, certify to the  
3 secretary of agriculture a report showing the amount in the  
4 brucellosis eradication fund account on July 1 of each year.

5       Sec. 26. Section one hundred sixty-four point twenty-six  
6 (164.26), Code 1975, is amended to read as follows:

7       164.26 NEED FOR LEVY DETERMINED. Should it appear to  
8 the secretary of agriculture that the balance in such fund  
9 account is sufficient, with the county's allotment of state  
10 and federal funds available, to carry on the work in such  
11 county for the ensuing year, he shall so certify to the county  
12 auditor, and, when such certification has been made, the board  
13 of supervisors shall make no levy for such brucellosis  
14 eradication fund account for such year.

15       Sec. 27. Section one hundred sixty-four point twenty-seven  
16 (164.27), Code 1975, is amended to read as follows:

17       164.27 LIMIT ON CLAIMS. Whenever the balance of such  
18 fund account becomes less than twenty-five hundred dollars,  
19 the county auditor shall notify the department in writing  
20 of such fact, and no expense shall be incurred ~~on-such-account~~  
21 for such purposes in excess of the cash available in such  
22 fund account.

23       Sec. 28. Section one hundred sixty-five point eighteen  
24 (165.18), Code 1975, is amended to read as follows:

25       165.18 ERADICATION FUND ACCOUNT. In each county in the  
26 state, the board of supervisors shall each year when it makes  
27 the levy for taxes, levy a tax sufficient to provide ~~a-fund~~  
28 funds to pay the indemnity and other expenses provided in  
29 this chapter and section 159.5, subsection 12, except as  
30 provided herein, but such levy shall not exceed twenty and  
31 one-fourth cents per thousand dollars in any year upon the  
32 taxable value of all the property in the county. However,  
33 moneys shall be paid on expenses arising under section 159.5,  
34 subsection 12, only to the extent that such moneys are not  
35 required to pay expenses for bovine tuberculosis under this

1 chapter.

2 Sec. 29. Section one hundred sixty-five point nineteen  
3 (165.19), Code 1975, is amended to read as follows:

4 165.19 COLLECTION. Such levy shall be placed upon the  
5 tax list by the county auditor and collected by the county  
6 treasurer in the same manner and at the same time as other  
7 taxes of the county. The money derived from such levy shall  
8 be placed in a ~~fund-to-be-known-as-the~~ county tuberculosis  
9 eradication account of the restricted trust and agency fund,  
10 and the same shall only be used for the payment of claims  
11 as provided in this chapter and for payment of the expenses  
12 of the inspection, testing and indemnification program provided  
13 for the eradication of tuberculosis in swine.

14 Sec. 30. Section one hundred sixty-five point twenty  
15 (165.20), Code 1975, is amended to read as follows:

16 165.20 REPORT BY AUDITOR. The county auditor of each  
17 county shall, not later than July 15 of each year, certify  
18 to the secretary of agriculture a report showing the amount  
19 in the tuberculosis eradication ~~fund~~ account on July 1 of  
20 each year.

21 Sec. 31. Section one hundred sixty-five point twenty-one  
22 (165.21), Code 1975, is amended to read as follows:

23 165.21 LEVY OMITTED. Should it appear to the secretary  
24 of agriculture that the balance in such fund is sufficient,  
25 with the county's allotment of state and federal funds  
26 available, to carry on the work in such county for the ensuing  
27 year, he shall so certify to the county auditor and when such  
28 certification has been made the board shall make no levy for  
29 such tuberculosis eradication ~~fund~~ account for such year.

30 Sec. 32. Section one hundred sixty-five point twenty-two  
31 (165.22), Code 1975, is amended to read as follows:

32 165.22 AVAILABILITY OF COUNTY ACCOUNT. After the amount  
33 allotted in any year by the department to any county has been  
34 expended or contracted in said county, or at any time that  
35 there ceases to be available for such county any federal funds

1 for the eradication of bovine tuberculosis, the county  
2 tuberculosis eradication fund account provided in this chapter  
3 shall become available as a substitute for either or both  
4 such funds for the payment of materials, indemnities,  
5 inspectors, and assistants as herein provided.

6 Sec. 33. Section one hundred sixty-five point twenty-three  
7 (165.23), Code 1975, is amended to read as follows:

8 165.23 EXHAUSTION OF STATE ALLOTMENT. As soon as the  
9 allotment to the county has been spent or contracted, the  
10 department shall certify such fact to the county auditor,  
11 which certificate shall be full authority for the board of  
12 supervisors to pay claims as presented to the board by the  
13 department of agriculture out of the county tuberculosis  
14 eradication fund account.

15 Sec. 34. Section one hundred sixty-five point twenty-four  
16 (165.24), Code 1975, is amended to read as follows:

17 165.24 EXHAUSTION OF COUNTY ~~FUND~~ ACCOUNT. Whenever the  
18 balance in such fund account becomes less than twenty-five  
19 hundred dollars the county auditor shall notify the department  
20 in writing of such fact and no expense shall be incurred ~~on~~  
21 ~~such-account~~ for such purposes in excess of the cash available  
22 in such fund account.

23 Sec. 35. Section one hundred seventy-four point thirteen  
24 (174.13), Code 1975, is amended to read as follows:

25 174.13 COUNTY AID. The board of supervisors of the county  
26 in which any such society is located may ~~levy-a-tax-of-not~~  
27 ~~to-exceed-six-and-three-fourths-cents-per-thousand-dollars~~  
28 ~~of-assessed-value-of-the-taxable-property-of-the-county,-the~~  
29 ~~funds-realized-therefrom-to-be-known-as-the-fairground-fund,-~~  
30 ~~and-to-be-used~~ appropriate moneys from the general fund for  
31 the purpose of fitting up or purchasing fairgrounds for the  
32 society, or for the purpose of aiding boys and girls 4-H Club  
33 work and payment of agricultural and livestock premiums in  
34 connection with said fair, provided such society shall be  
35 the owner in fee simple, or the lessee of at least ten acres

1 of land for fairground purposes, and shall own or lease  
2 buildings and improvements thereon of at least eight thousand  
3 dollars in value.

4 Sec. 36. Section one hundred seventy-four point seven-  
5 teen (174.17), Code 1975, is amended by striking the section  
6 and inserting in lieu thereof the following:

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

15 Sec. 37. Section one hundred seventy-four point twenty-  
16 five (174.25), Code 1975, is amended to read as follows:

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

32 Sec. 38. Section two hundred twenty-two point seventy-  
33 four (222.74), Code 1975, is amended to read as follows:

34 222.74 DUPLICATE TO COUNTY. When certifying to the comp-  
35 troller amounts to be charged against each county as provided

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

14 Sec. 39. Section two hundred twenty-two point seventy-  
15 six (222.76), Code 1975, is amended to read as follows:

16 222.76 PAID FROM ~~INSTITUTION~~ HUMAN RESOURCES FUNDS. All  
17 expenses required to be paid by counties under section 222.60  
18 shall be paid from the ~~state-institution~~ human resources fund  
19 of the county. The cost of care of patients discharged or  
20 removed from the hospital-schools or a special unit for  
21 placement within a county may be paid from the ~~state~~  
22 ~~institution-fund-or-the-county-fund-for-mental-health~~ human  
23 resources fund of the county of legal settlement.

24 Sec. 40. Section two hundred twenty-five point twenty-  
25 one (225.21), Code 1975, is amended to read as follows:

26 225.21 VOUCHERS. The person making claim to such com-  
27 pensation shall present to the court or judge an itemized  
28 sworn statement thereof, and when such claim for compensa-  
29 tion has been approved by the court or judge or clerk, the  
30 same shall be filed in the office of the county auditor and  
31 shall be allowed by the board of supervisors and paid from  
32 the ~~state-institution~~ human resources fund.

33 Sec. 41. Section two hundred twenty-five point twenty-  
34 four (225.24), Code 1975, is amended to read as follows:

35 225.24 COLLECTION OF PRELIMINARY EXPENSE. Unless said

1 committed private patient or those legally responsible for  
2 him offer to make such settlement, it shall also be the duty  
3 of the county auditor of the proper county as aforesaid to  
4 proceed to collect, by action if necessary, in the name of  
5 the said county, the amount of all claims for per diem and  
6 expenses that have been approved by the said court or judge  
7 and paid by the county treasurer of said county as provided  
8 for under the provisions of section 225.21, and when collected  
9 to pay the same into the ~~county-treasury~~ human resources fund.

10 Sec. 42. Section two hundred twenty-seven point eighteen  
11 (227.18), Code 1975, is amended to read as follows:

12 227.18 CLAIMS FILED QUARTERLY. The state aid herein pro-  
13 vided for shall be paid to the claimant county upon a verified  
14 claim being filed quarterly with the state director setting  
15 forth the total of weekly patient care furnished to trans-  
16 ferees in county or private institutions from the ~~county~~  
17 ~~mental-health-and-institutions~~ human resources fund. Approval  
18 of said verified claim by the state director shall be authority  
19 for the state comptroller to issue a warrant upon the state  
20 mental aid fund payable to the claimant county which shall  
21 be credited by that county to the ~~county-mental-health-and~~  
22 ~~institutions~~ human resources fund ~~established-by-section~~  
23 ~~444-42~~.

24 Sec. 43. Section two hundred thirty point twenty-one  
25 (230.21), Code 1975, is amended to read as follows:

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

1 nating the fund to which it belongs.

2 Sec. 44. Section two hundred thirty point twenty-three  
3 (230.23), Code 1975, is amended to read as follows:

4 230.23 COST PAID FROM INSTITUTION FUND. All expenses  
5 required to be paid by counties for the care, admission, com-  
6 mitment, and transportation of mentally ill patients in state  
7 hospitals shall be paid by the board of supervisors from the  
8 ~~state-institution~~ human resources fund.

9 Sec. 45. Section two hundred thirty point twenty-four  
10 (230.24), Code 1975, is amended to read as follows:

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

28 Sec. 46. Section two hundred thirty-one point twelve  
29 (231.12), Code 1975, is amended to read as follows:

30 231.12 SALARIES--EXPENSES--HOW PAID. The judges making  
31 the appointments shall fix the salaries of all appointees  
32 at not exceeding the amount authorized by law. All appointees  
33 shall serve during the pleasure of such judges, and in addi-  
34 tion to salaries shall receive their necessary and actual  
35 expenses incurred while performing their duties. For use

1 of an automobile in the discharge of their duties within the  
2 particular county or counties for which they are appointed  
3 such officers may receive the mileage rate provided by law,  
4 or, in lieu thereof, they may receive a monthly allowance  
5 in such amounts as the judge or judges of the juvenile court  
6 may determine and order. For use of an automobile outside  
7 the county or counties for which they have been appointed  
8 such officers shall be paid the regular mileage rate. All  
9 salaries and expenses shall be paid by the county ~~either from~~  
10 ~~the general county fund or~~ from the court expense fund.

11 Sec. 47. Section two hundred thirty-two point twenty-two  
12 (232.22), Code 1975, is amended to read as follows:

13 232.22 ISSUANCE OF BONDS. For the purpose of providing  
14 and maintaining a county or multicounty juvenile home, the  
15 board of supervisors of any county may issue bonds and  
16 authorize the expenditure of such amounts as are consistent  
17 with the provisions of chapter 345. The board of supervisors  
18 of any county ~~is authorized to levy a tax not to exceed~~  
19 ~~thirteen and one-half cents per thousand dollars of assessed~~  
20 ~~value~~ may appropriate moneys from the human resources fund  
21 for the purpose of maintaining a county or multicounty juven-  
22 ile home. ~~In counties of over one hundred fifty thousand~~  
23 ~~population, the board of supervisors is authorized to levy~~  
24 ~~a tax not to exceed twenty and one-fourth cents per thousand~~  
25 ~~dollars of assessed value for the maintenance of a juvenile~~  
26 ~~home.~~ Expenses for providing and maintaining a juvenile home  
27 shall be paid by the county or counties participating in a  
28 manner to be determined by board or boards of supervisors  
29 of participating counties.

30 Sec. 48. Section two hundred forty-four point fourteen  
31 (244.14), unnumbered paragraph one (1), Code 1975, is amended  
32 to read as follows:

33 Each county shall be liable for sums paid by the home in  
34 support of all its children to the extent of a sum equal to  
35 one-half of the net cost of the support and maintenance of

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

9 Sec. 49. Section two hundred fifty point one (250.1),  
10 Code 1975, is amended to read as follows:

11 250.1 ~~TAX APPROPRIATION. A-tax-not-exceeding-twenty-seven~~  
12 ~~cents-per-thousand-dollars-of-assessed-value-may-be-levied~~  
13 ~~by-the-board-of-supervisors-upon-all-taxable-property-within~~  
14 ~~the-county,-to-be-collected-at-the-same-time-and-in-the-same~~  
15 ~~manner-as-other-taxes,-to-create-a-veteran-affairs~~ The board  
16 of supervisors may appropriate moneys from the human resources  
17 fund for the relief of, and to pay the funeral expenses of  
18 honorably discharged, indigent men and women of the United  
19 States who served in the military or naval forces of the  
20 United States in any war including the Korean Conflict at  
21 any time between June 27, 1950, and July 27, 1953, both dates  
22 inclusive, and including the Vietnam Conflict at any time  
23 between August 5, 1964 and ending on ~~the-date-the-armed-forces~~  
24 ~~of-the-United-States-are-directed-by-formal-order-of-the~~  
25 ~~government-of-the-United-States-to-cess-hostilities~~ June  
26 30, 1973, both dates inclusive, and their indigent wives,  
27 widows and minor children not over eighteen years of age,  
28 having a legal residence in the county.

29 Sec. 50. Section two hundred fifty point two (250.2),  
30 Code 1975, is amended to read as follows:

31 250.2 ~~CONTROL OF FUND FUNDS. Said-fund~~ The funds  
32 appropriated by the board of supervisors shall be expended  
33 for the purposes aforesaid by the joint action and control  
34 of the board of supervisors and the commission of veteran  
35 affairs hereinafter provided for.

1 Sec. 51. Section two hundred fifty point five (250.5),  
2 Code 1975, is amended to read as follows:

3 250.5 COMPENSATION. The members of said commission shall  
4 be paid for their services the sum of five dollars per day  
5 for each day actually employed in the work of ~~said~~ the  
6 commission, and also the same mileage that is paid to the  
7 members of the board of supervisors. ~~Said~~ The per diem and  
8 mileage shall be paid out of the ~~taxes-raised~~ funds  
9 appropriated under the provisions of section 250.1. In the  
10 event the commission has employed administrative or clerical  
11 help, the members of the commission shall receive compensation  
12 for attendance at the annual and monthly meetings only.

13 Sec. 52. Section two hundred fifty point ten (250.10),  
14 Code 1975, is amended to read as follows:

15 250.10 DISBURSEMENTS--INSPECTION OF RECORDS. On the first  
16 Monday in each month, all claims certified shall be reviewed  
17 by the board of supervisors and the county auditor shall issue  
18 his warrants in payment of same drawn upon the ~~veteran-affairs~~  
19 human resources fund. All applications, investigation reports  
20 and case records shall be privileged communications and held  
21 confidential, subject to use and inspection only by persons  
22 authorized by law in connection with their official duties  
23 relating to financial audits and the administration of the  
24 provisions of this chapter. Provided, however, that the  
25 county commission of veteran affairs shall prepare and file  
26 in the office of the county auditor on or before the thirtieth  
27 day of each January, April, July and October a report showing  
28 the names and addresses of all recipients receiving assistance  
29 under this chapter, together with the amount paid to each  
30 during the preceding quarter. Each report so filed shall  
31 be securely fixed in a record book to be used only for such  
32 reports made under this chapter.

33 Sec. 53. Section two hundred fifty-one point four (251.4),  
34 Code 1975, is amended to read as follows:

35 251.4 GRANTS FROM STATE FUNDS TO COUNTIES. The state

1 division shall have the authority to require as a condition  
2 of making available state assistance to counties for emergency  
3 relief purposes, that the county boards of supervisors shall  
4 make maximum tax levies for relief as authorized under this  
5 Act and establish such budgets as are needed in respect to  
6 the relief situation in the counties. The state division  
7 shall also have the authority to require as a condition of  
8 grants of state aid to the counties that the county board  
9 of supervisors shall make no transfers from the ~~county-peer~~  
10 human resources fund or charges against the ~~county-peer~~ human  
11 resources fund for purposes other than that for which the  
12 ~~county-peer~~ human resources fund is established by law, and  
13 it is hereby made mandatory upon the county board of  
14 supervisors, that taxes levied and collected for the ~~county~~  
15 ~~peer~~ human resources fund shall be expended only for the  
16 purposes levied.

17 Sec. 54. Section two hundred fifty-two point twenty-six  
18 (252.26), Code 1975, is amended to read as follows:

19 252.26 OVERSEER OF POOR. The board of supervisors in  
20 any county in the state may appoint an overseer of the poor  
21 for any part, or all of the county, who shall have within  
22 said county, or any part thereof, all the powers and duties  
23 conferred by this chapter on the township trustees. Said  
24 overseer shall receive as compensation an amount to be deter-  
25 mined by the county board and may be paid ~~either~~ from the  
26 ~~general-or-peer~~ human resources fund of the county.

27 Sec. 55. Section two hundred fifty-two point forty-two  
28 (252.42), Code 1975, is amended to read as follows:

29 252.42 CO-OPERATION ON WORK-RELIEF PROJECTS. Notwith-  
30 standing the provisions of any laws to the contrary, the  
31 county board of supervisors shall have the power to use the  
32 ~~peer~~ human resources fund to join and co-operate with the  
33 United States government, or cities and towns within their  
34 boundaries, or both the United States government and cities  
35 and towns within their boundaries, in sponsoring work projects,

1 provided that the money used from the ~~poor~~ human resources  
2 fund for such purposes does not exceed the cost per month  
3 of supplying relief to the certified persons working on  
4 projects who would be receiving direct relief if they were  
5 not employed on ~~said~~ the work projects.

6 Sec. 56. Section two hundred fifty-two point forty-three  
7 (252.43), unnumbered paragraphs one (1) and two (2), Code  
8 1975, is amended to read as follows:

9 The expense of supporting the poor shall be paid out of  
10 the ~~county-treasury~~ human resources fund in the same man-  
11 ner as other disbursements for county purposes, ~~and in case~~  
12 ~~the ordinary revenue of the county proves insufficient for~~  
13 ~~the support of the poor, the board may levy a poor tax, not~~  
14 ~~exceeding forty and one-half cents per thousand dollars of~~  
15 ~~assessed value, to be entered on the tax list and collected~~  
16 ~~as the ordinary county tax.~~

17 Should the ~~forty and one-half cent levy~~ human resources  
18 fund fail to provide adequate funds to take care of the poor,  
19 then the board of supervisors, with the approval of the ~~state~~  
20 ~~comptroller~~ county budget review committee, shall levy an  
21 additional tax ~~of not to exceed eighty one cents per thousand~~  
22 ~~dollars of assessed value~~, to be entered on the tax list and  
23 collected as the ordinary county tax. Before any such  
24 additional levy is made, a showing of the necessity for such  
25 additional levy shall be made to the ~~state comptroller~~ county  
26 budget review committee and no such additional levy shall  
27 be made unless it shall be approved in writing by the  
28 ~~comptroller~~ committee.

29 Sec. 57. Section two hundred fifty-four point four (254.4),  
30 Code 1975, is amended to read as follows:

31 254.4 ALLOWANCE FOR SUPPORT. The board of supervisors  
32 may allow, from the ~~county mental health and institutions~~  
33 human resources fund of the county, for the care and sup-  
34 port of each tuberculous patient cared for in any such insti-  
35 tution, a sum not exceeding the average per patient per day

1 cost of treatment in any such institution.

2 Sec. 58. Section two hundred fifty-five point twenty-six  
3 (255.26), unnumbered paragraph two (2), Code 1975, is amended  
4 to read as follows:

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

15 Sec. 59. Section two hundred seventy-two point five  
16 (272.5), Code 1975, is amended to read as follows:

17 272.5 FUNDS. ~~The~~ There is created a separate account  
18 in the restricted trust and agency fund for carrying out the  
19 purpose of this chapter which shall consist of:

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

21 2. One-half of all examination fees collected in the  
22 county.

23 3. One hundred fifty dollars from the general ~~county~~ fund  
24 in any county having a population of thirty thousand or less,  
25 which amount shall be appropriated by the board of supervisors  
26 of such county at the ~~January~~ July session of each year.  
27 Two hundred dollars from the general ~~county~~ fund in any county  
28 having a population of over thirty thousand, to be appropriated  
29 by the board of supervisors in like manner.

30 4. Such reasonable sum as may be appropriated by the board  
31 from the general fund of any city independent district.

32 Sec. 60. Section two hundred seventy-two point six (272.6),  
33 Code 1975, is amended to read as follows:

34 272.6 USE OF ~~FUND~~ FUNDS. No part of ~~this~~ the account  
35 for the improvement of instruction fund may be used for any

1 other purpose than to pay the expenses of the plans formed  
2 and approved for this work.

3 Sec. 61. Section two hundred seventy-two point seven  
4 (272.7), Code 1975, is amended to read as follows:

5 272.7 DISBURSEMENT REQUIREMENTS. All disbursements from  
6 the ~~fund~~ account provided by this chapter shall be by warrants  
7 drawn by the county auditor of each county in the area  
8 education agency upon the written order of the area education  
9 agency administrator, and said written order must be  
10 accompanied by an itemized bill for services rendered or  
11 expenses incurred in connection therewith, which bill must  
12 be signed and sworn to by the party in whose favor the order  
13 is made and must be verified by the area education agency  
14 administrator. All said orders and bills shall be kept on  
15 file in the auditor's office until the final settlement of  
16 the area education agency administrator with each board of  
17 supervisors in the area education agency at the close of his  
18 term of office. No warrant shall be drawn by the auditor  
19 in excess of the amount then in the ~~county-treasury~~ account.

20 Sec. 62. Section three hundred nine point eight (309.8),  
21 Code 1975, is amended to read as follows:

22 309.8 SECONDARY ROAD FUND. There is ~~hereby~~ created a  
23 secondary road account of the secondary road fund which fund  
24 account shall consist of:

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

32 Sec. 63. Section three hundred nine point nine (309.9),  
33 unnumbered paragraph one (1), Code 1975, is amended to read  
34 as follows:

35 The secondary road account of the secondary road fund is

1 hereby pledged to and shall be used for any or all of the  
2 following purposes at the option of the board of supervisors:

3 Sec. 64. Section three hundred nine point twelve (309.12),  
4 Code 1975, is amended to read as follows:

5 309.12 CONSTRUCTION OF TERMS. The classification of  
6 county road funds into "secondary road construction funds"  
7 and "secondary road maintenance funds" is hereby abolished.  
8 Wherever in any statute the words, "secondary road construction  
9 fund" or "secondary road maintenance fund" appear, they shall  
10 be construed to mean, "secondary road account of the secon-  
11 dary road fund".

12 Sec. 65. Section three hundred nine point eighteen  
13 (309.18), unnumbered paragraph one (1), Code 1975, is amended  
14 to read as follows:

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

21 Sec. 66. Section three hundred nine point forty-six  
22 (309.46), Code 1975, is amended to read as follows:

23 309.46 CONSTRUCTION ~~FUND~~ FUNDS ANTICIPATED. The board  
24 before issuing anticipatory certificates shall seek the advice  
25 of the department and issue said certificates to an amount  
26 not exceeding fifty percent of the estimated funds which will  
27 accrue to the secondary road ~~fund~~ account during any stated  
28 period of from one to two years.

29 Sec. 67. Section three hundred nine point forty-seven  
30 (309.47), subsection one (1), Code 1975, is amended to read  
31 as follows:

32 1. The ~~secondary-road~~ funds, of the secondary road account  
33 specifying the year or years, which are to be anticipated.

34 Sec. 68. Section three hundred nine point forty-eight  
35 (309.48), subsections one (1) and three (3), Code 1975, are

1 amended to read as follows:

2 1. The ~~annual-accruing-secondary-road~~ funds annually  
3 accruing to the secondary road account (naming the year) of  
4 which the certificate is anticipatory.

5 3. That said certificate is payable solely from said  
6 ~~accruing-secondary-road~~ funds accruing to the secondary road  
7 account.

8 Sec. 69. Section three hundred nine point fifty-two  
9 (309.52), Code 1975, is amended to read as follows:

10 309.52 DUTY OF TREASURER. The treasurer shall sell said  
11 certificates in accordance with the provisions of chapter  
12 75, and shall credit the amount received to said secondary  
13 road ~~fund~~ account, or if unable to sell said certificates  
14 for par plus accrued interest, the treasurer may apply said  
15 certificates at par plus accrued interest in payment of any  
16 warrants duly authorized and issued for secondary road work.

17 Sec. 70. Section three hundred nine point sixty-three  
18 (309.63), Code 1975, is amended to read as follows:

19 309.63 GRAVEL BEDS. The board of supervisors of any  
20 county may, within the limits of such county and without the  
21 limits of any city or town, purchase or condemn any lands  
22 for the purpose of obtaining gravel or other suitable material  
23 with which to improve the secondary highways of such county,  
24 including a sufficient roadway to such land by the most  
25 reasonable route, or the board may purchase such material  
26 outside the limits of their county, and in either case pay  
27 for the same out of the secondary road ~~funds~~ account.

28 Sec. 71. Section three hundred nine point seventy-three  
29 (309.73), unnumbered paragraph two (2), Code 1975, is amended  
30 to read as follows:

31 Cities which have a common boundary and are situated in  
32 counties having a population in excess of two hundred thou-  
33 sand and the county in which such cities are located may con-  
34 tract, each with the other, for the joint construction and  
35 financing of a bridge to be located within one hundred feet

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

18 Sec. 72. Section three hundred nine point ninety-three  
19 (309.93), subsection six (6), Code 1975, is amended to read  
20 as follows:

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

27 Sec. 73. Section three hundred ten point one (310.1),  
28 subsection one (1), Code 1975, is amended to read as follows:

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

35 Sec. 74. Section three hundred ten point three (310.3),

1 unnumbered paragraph one (1), Code 1975, is amended to read  
2 as follows:

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

6 Sec. 75. Section three hundred ten point six (310.6),  
7 Code 1975, is amended to read as follows:

8 310.6 ACCOUNTS BY DEPARTMENT. The department shall keep  
9 accounts in relation to the farm-to-market road fund and each  
10 county's allotment thereof, crediting each account of such  
11 fund with all amounts by law creditable thereto, and charging  
12 each with all duly and finally approved vouchers for claims  
13 properly chargeable thereto.

14 Sec. 76. Section three hundred ten point twenty-nine  
15 (310.29), Code 1975, is amended to read as follows:

16 310.29 MAINTENANCE BY COUNTY. Any farm-to-market road  
17 constructed under the provisions of this chapter shall be  
18 maintained by the county in a manner satisfactory to the fed-  
19 eral authorities and to the department. Should any county  
20 fail to so maintain any such road, the department shall give  
21 the board of supervisors notice of that fact. If within sixty  
22 days after receipt of such notice the said highway has not  
23 been placed in proper condition of maintenance the department  
24 shall proceed immediately to have such highway placed in  
25 proper condition of maintenance and charge the cost thereof  
26 against said county's allotment of the farm-to-market road  
27 fund. The amount so expended for maintenance work by the  
28 department shall be reimbursed to said county's allotment  
29 of the farm-to-market road fund, from said county's secondary  
30 road ~~maintenance-fund~~ account, before any more farm-to-market  
31 road projects in said county are approved by the department.

32 Sec. 77. Section three hundred eleven point twenty-three  
33 (311.23), Code 1975, is amended to read as follows:

34 311.23 PAYMENT OF CONSTRUCTION COSTS. The total cost  
35 of any secondary road assessment district project shall in

1 the first instance be paid out of the secondary road account  
2 of the secondary road fund of said county. Any assessments  
3 which are paid in cash and in anticipation of which assess-  
4 ments no certificates have been issued, shall be transferred  
5 to the secondary road account of the secondary road fund.

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

19 Sec. 78. Section three hundred eleven point twenty-nine  
20 (311.29), Code 1975, is amended to read as follows:

21 311.29 SALE OF CERTIFICATES. Upon the signing of each  
22 of said certificates by the chairman of the board, said certif-  
23 icates shall be delivered to the county auditor, who shall  
24 countersign the same, charge the county treasurer with the  
25 amount thereof, and deliver the same to the latter officer,  
26 who shall be responsible therefor on his bond. The treasurer  
27 may apply said certificates in payment of any warrants duly  
28 authorized and issued for surfacing the roads within said  
29 district, or he may sell the same for the best attainable  
30 price and for not less than par, plus accrued interest, and  
31 credit the proceeds to the secondary road account of the  
32 secondary road fund. Such certificates shall be retired in  
33 the order of the consecutive numbering thereof.

34 Sec. 79. Section three hundred twelve point three (312.3),  
35 subsection one (1), Code 1975, is amended to read as follows:

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

17 Sec. 80. Section three hundred twelve point five (312.5),  
18 Code 1975, is amended by adding the following new unnumbered  
19 paragraph:

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

25 Sec. 81. Section three hundred sixteen point fourteen  
26 (316.14), Code 1975, is amended to read as follows:

27 316.14 FUNDING. Payments and expenditures under the pro-  
28 visions of this chapter are incident to and arise out of the  
29 construction, maintenance, and supervision of public highways  
30 and streets, and, in the case of any federal-aid highway proj-  
31 ect, may be made by the department from the primary road fund  
32 and funds made available by the federal government for the  
33 purpose of carrying out the provisions of this chapter.

34 Payments made under authority of section 316.10 may be made  
35 from the primary road fund in case of a primary road project

1 only, and in other cases may be made from the secondary road  
2 account of the secondary road fund or from appropriate funds  
3 under control of a political subdivision.

4 Sec. 82. Section three hundred seventeen point three  
5 (317.3), unnumbered paragraph one (1), Code 1975, is amended  
6 to read as follows:

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

27 Sec. 83. Section three hundred seventeen point nineteen  
28 (317.19), Code 1975, is amended to read as follows:

29 317.19 ROAD CLEARING ~~FUND~~ ACCOUNT. The board of  
30 supervisors in any county may levy against all the taxable  
31 property, other than incorporated cities and towns, in said  
32 county not to exceed twenty and one-fourth cents per thou-  
33 sand dollars of assessed value, the proceeds of which ~~said~~  
34 levy shall be known as the "road-clearing account of the  
35 secondary road fund" and shall be used for no purpose except

1 to cut, burn or otherwise destroy all weeds, second or  
2 undergrowth brush on ~~said~~ the county trunk and local county  
3 roads between the fence rows of such roads thereof in time  
4 to prevent reseeding.

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

9 Sec. 84. Section three hundred seventeen point twenty  
10 (317.20), Code 1975, is amended to read as follows:

11 317.20 LEVY FOR EQUIPMENT AND MATERIALS--USE ON PRIVATE  
12 PROPERTY.

13 1. There is created in the secondary road fund of the  
14 county a weed eradication account. The revenue obtained from  
15 the levy provided in this section shall be credited to the  
16 weed eradication account.

17 2. An additional six and three-fourths cents per thousand  
18 dollars of assessed value may be levied by the county board  
19 of supervisors for the purpose of purchasing weed eradicating  
20 equipment and materials to carry out the duties of the county  
21 weed commissioner for use on all lands in the county, public  
22 or private, and for the payment of the necessary expenses  
23 and compensation of the county weed commissioner, and his  
24 deputies, if any. Whenever equipment or materials so purchased  
25 are used on private property within the corporate limits of  
26 cities or towns by the weed commissioner, the cost of materials  
27 used and an amount to be fixed by the board of supervisors  
28 for the use of said equipment shall be returned to this ~~fund~~  
29 account by the county treasurer upon the collection of the  
30 special assessment taxed against said property. In the  
31 certification to the county auditor and the county treasurer  
32 by the clerk of the board of supervisors this apportionment  
33 shall be designated along with the special tax assessed under  
34 the provisions of section 317.21. Such equipment and its  
35 use shall be subject to the authorization and direction of

1 the county board of supervisors.

2 Sec. 85. Section three hundred seventeen point twenty-  
3 one (317.21), subsection one (1), Code 1975, is amended to  
4 read as follows:

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

24 Sec. 86. Section three hundred thirty-two point three  
25 (332.3), Code 1975, is amended by adding the following new  
26 subsection:

27 NEW SUBSECTION. To take a special federal census for the  
28 county, which census shall prevail for the purposes of section  
29 twenty-six point six (26.6) of the Code upon certification  
30 to the secretary of state and the treasurer of state until  
31 the next decennial federal census.

32 Sec. 87. Section three hundred thirty-two point thirty-  
33 two (332.32), Code 1975, is amended to read as follows:

34 332.32 TAX LEVY. Said boards may within their respective  
35 jurisdictions make a determination of which townships of the

1 county will be best served by such disposal ground and levy  
2 a tax of not to exceed six and three-fourths cents per thou-  
3 sand dollars of assessed value of all the property in said  
4 townships outside the incorporated limits of any city or town  
5 for the purpose of acquiring and maintaining such disposal  
6 grounds. Such funds shall be placed in a township dump account  
7 of the restricted trust and agency fund.

8 Sec. 88. Section three hundred thirty-two point thirty-  
9 three (332.33), Code 1975, is amended to read as follows:

10 332.33 RULES. The board of supervisors may make such  
11 rules and regulations for the use of such disposal grounds  
12 as it shall deem necessary, and may adopt and enter into con-  
13 tractual agreements with cities and towns for the use of such  
14 disposal grounds. Any funds derived from such agreements  
15 shall be placed in the township dump account of the restricted  
16 trust and agency fund established for that purpose and none  
17 other.

18 Sec. 89. Section three hundred thirty-two point thirty-  
19 four (332.34), Code 1975, is amended to read as follows:

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

32 Sec. 90. Section three hundred thirty-two point thirty-  
33 eight (332.38), Code 1975, is amended to read as follows:

34 332.38 ~~TAX~~ APPROPRIATION TO SUPPORT FUND. If the balance  
35 in the fund on September thirtieth of any year is less than

1 three hundred thousand dollars, the treasurer of state shall  
2 notify the board of supervisors of each county to ~~levy-fer~~  
3 ~~that-year~~ budget an amount equal to one-half cent per thousand  
4 dollars of assessed value, ~~to-be-collected-with-other-taxes~~  
5 in the limited budget of the general fund for the next year.

6 Sec. 91. Section three hundred thirty-two point thirty-  
7 nine (332.39), Code 1975, is amended to read as follows:

8 332.39 DEPOSIT OF TAX--INVESTMENT. Not later than December  
9 15 or June 15 of each year in which ~~the-tax-is-collected~~  
10 payment to the county indemnification fund is required, the  
11 county auditor shall transmit the amount ~~of-the-tax-levied~~  
12 and-collected required from the general fund, by warrant,  
13 to the treasurer of state who shall credit it to the county  
14 indemnification fund. The treasurer of state shall invest  
15 any moneys in the fund in the same manner as other public  
16 funds and shall credit any interest received from that  
17 investment to the county indemnification fund.

18 Sec. 92. Section three hundred thirty-three point eleven  
19 (333.11), subsection eight (8), Code 1975, is amended to read  
20 as follows:

21 8. The various classes of warrants drawn on the ~~poor~~ human  
22 resources fund for programs providing assistance to the poor  
23 for the preceding year, with a comparison with the total  
24 amount of warrants drawn on such fund each year for the last  
25 five years.

26 Sec. 93. Section three hundred thirty-six A point two  
27 (336A.2), Code 1975, is amended to read as follows:

28 336A.2 CONTRIBUTIONS TO FUNDS. In addition to such funds  
29 as may be appropriated from the court expense fund by the  
30 county for this purpose, a county may accept money and other  
31 contributions from private organizations and individuals,  
32 and other public agencies, in order to finance the establish-  
33 ment or operation of the office of public defender, and be  
34 strictly accountable therefor.

35 Sec. 94. Section three hundred thirty-seven point twelve

1 (337.12), Code 1975, is amended to read as follows:

2 337.12 COSTS--WHEN PAYABLE BY COUNTY. In all criminal  
3 cases where the prosecution fails, or where the money cannot  
4 be made from the person liable to pay the same, the facts  
5 being certified by the clerk or judicial magistrate as far  
6 as their knowledge extends, and verified by the affidavit  
7 of the sheriff, the fees allowed by law in such cases shall  
8 be audited by the county auditor and paid out of the county  
9 treasury. The board of supervisors ~~may~~ shall pay same out  
10 of the ~~general-fund-or-the~~ court expense fund.

11 Sec. 95. Section three hundred thirty-seven point seven-  
12 teen (337.17), Code 1975, is amended to read as follows:

13 337.17 DUTY AND LIABILITY OF TREASURER. The county  
14 treasurer receiving such funds shall enter the same in detail  
15 in a book kept for that purpose, listing the names of the  
16 parties to whom such funds are due, description of property  
17 condemned, and amount of each item so due<sup>7</sup>. The funds shall  
18 be placed in a separate account of the restricted trust and  
19 agency fund and the same shall be paid out by him to the  
20 parties to whom the same is due, upon warrants ordered by  
21 the board of supervisors and issued by the county auditor,  
22 drawn upon said condemnation ~~fund~~ account, and shall not be  
23 payable out of any other fund. Such county treasurer and  
24 his sureties shall be liable for such funds the same as for  
25 other funds received in his official capacity.

26 Sec. 96. Section three hundred forty point seventeen  
27 (340.17), Code 1975, is amended to read as follows:

28 340.17 EXCEPTION. The salaries fixed for the clerk of  
29 the district court and his deputies, and deputy sheriffs and  
30 other employees appointed by the sheriff to carry out the  
31 duties of bailiff ~~may~~ shall be paid from the court expense  
32 fund. If a deputy sheriff or other employee appointed by  
33 the sheriff divides his time between bailiff duties and other  
34 law enforcement duties, the salary of such deputy or other  
35 employee shall be apportioned between the general fund and

1 the court expense fund according to the time to be spent on  
2 each type of duty.

3 Sec. 97. Section three hundred forty-one point seven  
4 (341.7), Code 1975, is amended to read as follows:

5 341.7 TEMPORARY ASSISTANCE FOR COUNTY ATTORNEY. The  
6 county attorney may with the approval of a judge of the  
7 district court procure such assistants in the trial of a  
8 person charged with felony as he shall deem necessary and  
9 for such assistants upon presenting to the board of supervisors  
10 a certificate of the district judge before whom said cause  
11 was tried, certifying to the services rendered, shall be  
12 allowed a reasonable compensation therefor, to be fixed by  
13 the board of supervisors, but nothing in this chapter shall  
14 prevent the board of supervisors from employing an attorney  
15 to assist the county attorney in any cause or proceeding in  
16 which the state or county is interested. The compensation  
17 allowed to any such assistants shall be paid out of the court  
18 expense fund of the county.

19 Sec. 98. Section three hundred forty-six point eight  
20 (346.8), Code 1975, is amended to read as follows:

21 346.8 TREASURER TO REPORT BONDS SOLD. The treasurer shall  
22 also report under oath to the board, at each regular session,  
23 a statement of all bonds sold or exchanged by him since the  
24 preceding report, and the date of such sale or exchange; and,  
25 when exchanged, a list or description of the county indebted-  
26 ness exchanged therefor, and the amount of accrued interest  
27 received by him on such sale or exchange, which latter sum  
28 shall be charged to him as money received on ~~bond~~ the debt  
29 service fund, and so entered by him on his books; but such  
30 bonds shall not be exchanged for any indebtedness of the  
31 county except by the approval of the board of supervisors  
32 of said county.

33 Sec. 99. Section three hundred forty-six point twelve  
34 (346.12), Code 1975, is amended to read as follows:

35 346.12 ~~BOND~~ DEBT SERVICE FUND--SEPARATE ACCOUNT. The

1 money arising from such levies shall be ~~known-as-the-bond~~  
2 credited to the debt service fund, and shall be used for the  
3 payment of bonds and interest coupons, and for no other purpose  
4 whatever; and the treasurer shall open and keep in his books  
5 a separate account thereof, which shall at all times show  
6 the exact condition of ~~said~~ each bond fund account.

7 Sec. 100. Section three hundred forty-six point thirteen  
8 (346.13), Code 1975, is amended to read as follows:

9 346.13 REDEMPTION--NOTICE--INTEREST. When the amount  
10 in the hands of the treasurer belonging to ~~the~~ a bond fund  
11 account, after setting aside the sum required to pay inter-  
12 est maturing before the next levy, is sufficient to redeem  
13 one or more bonds, which by their terms are subject to  
14 redemption, he shall notify the owner of such bond or bonds,  
15 in the manner hereinbefore prescribed, that he is prepared  
16 to pay the same, with all the interest accrued thereon. If  
17 not presented for payment or redemption within thirty days  
18 after the date of such notice, the interest on such bond or  
19 bonds shall cease, and the amount due thereon shall be set  
20 aside for its payment whenever presented. All redemptions  
21 shall be made in the order of their numbers.

22 Sec. 101. Section three hundred forty-six point fourteen  
23 (346.14), Code 1975, is amended to read as follows:

24 346.14 BALANCE TO PARTICULAR FUND. If after the payment  
25 of all bonds and interest as hereinbefore provided, there  
26 remains any money in said bond ~~fund~~ account, the board of  
27 supervisors may by resolution transfer said funds to the  
28 particular fund or funds on account of which the indebted-  
29 ness arose for which said bonds were issued.

30 Sec. 102. Section three hundred forty-six point twenty-  
31 three (346.23), unnumbered paragraph two (2), Code 1975, is  
32 amended to read as follows:

33 Such bonds shall be in denominations of not less than one  
34 hundred dollars nor more than ten thousand dollars, and shall  
35 draw interest at a rate not to exceed seven percent per annum,

1 payable annually or semiannually. Such bonds shall be due  
 2 and payable in not more than twenty years from the date of  
 3 issuance but may be made subject to redemption in such manner  
 4 and upon such terms as is stated on the face thereof, shall  
 5 be in such form as the board of supervisors shall by resolution  
 6 provide, and shall show on their face that they are county  
 7 sanitary disposal bonds payable from the fund hereinafter  
 8 provided. Funds available pursuant to the levy authorized  
 9 by section 455B.81 shall be used to pay the interest and  
 10 principal of such bonds as they become due. The limitation  
 11 referred to in section 455B.81 shall not limit the source  
 12 of payment of bonds and interest but shall only restrict the  
 13 amount of bonds which may be issued. The money arising from  
 14 such levies shall be known as the sanitary disposal bond  
 15 account of the debt service fund and shall be used for the  
 16 payment of such bonds and interest thereon only; and the  
 17 treasurer shall open and keep in his books a separate account  
 18 thereof, which shall show the exact condition of such fund  
 19 account. Such bonds shall be sold at public sale and the  
 20 county treasurer shall comply with and be governed by all  
 21 provisions of chapter 75.

22 Sec. 103. Section three hundred forty-six A point two  
 23 (346A.2), Code 1975, is amended to read as follows:

24 346A.2 AUTHORIZED IN CERTAIN COUNTIES. Subject to and  
 25 in accordance with the provisions of this chapter, counties  
 26 having a population over one hundred thousand, as determined  
 27 by the last official United States census, are hereby  
 28 authorized to undertake and carry out any project as  
 29 hereinbefore defined, and the boards thereof are authorized  
 30 to operate, control, maintain and manage health centers and  
 31 additions thereto and facilities therefor. The boards thereof  
 32 are further authorized to appoint such committees, groups,  
 33 or operating boards as they may deem necessary and advisable  
 34 to facilitate the operation and management of such health  
 35 centers, additions and facilities. The board is further

1 authorized to lease space in any health center to other public  
2 corporations, public agencies and private nonprofit agencies  
3 engaged in furnishing health, welfare and social services  
4 which lease shall be on such terms and conditions as the board  
5 may deem advisable. All contracts for the construction,  
6 reconstruction, completion, equipment, improvement, repair  
7 or remodeling of any buildings, additions or facilities shall  
8 be let in accordance with the provisions of sections 332.7,  
9 332.8, and chapter 23. To pay the cost of operating,  
10 maintaining and managing a health center the board of any  
11 such county ~~is authorized to levy an annual tax not exceeding~~  
12 ~~fifty-four cents per thousand dollars of assessed value per~~  
13 ~~annum on all the taxable property in the county, said levy~~  
14 ~~to be in addition to all other levies authorized by law for~~  
15 ~~similar purposes~~ may appropriate moneys from the human  
16 resources fund.

17 Sec. 104. Section three hundred fifty point eight (350.8),  
18 Code 1975, is amended to read as follows:

19 350.8 ~~LEVY~~ APPROPRIATION. The board of supervisors of  
20 each county may ~~levy the necessary taxes~~ appropriate moneys  
21 from the general fund to pay the claims provided for under  
22 this chapter, ~~and such taxes shall be used for no other~~  
23 purposes.

24 Sec. 105. Section three hundred fifty-one point six  
25 (351.6), Code 1975, is amended to read as follows:

26 351.6 FEE. The annual license fee shall be one dollar  
27 for each male, and three dollars for each female dog. Should  
28 it appear that said fees will not produce sufficient funds  
29 to pay the claims ~~on the domestic animal fund~~ authorized under  
30 this chapter, the board of supervisors shall have power,  
31 except as to dogs owned in cities which exact a license fee  
32 on dogs, to increase the said fees to a sum not exceeding  
33 three dollars for each male, and not exceeding five dollars  
34 for each female dog. A spayed female dog shall be deemed  
35 a male. Said fee shall be sent with the application.

1       Sec. 106. Section three hundred fifty-one point fifteen  
2 (351.15), Code 1975, is amended to read as follows:

3       351.15 ASSESSORS TO LIST DOGS--FEES. The assessor shall,  
4 at the time of listing property for assessment, cause to be  
5 listed and return to the county auditor the names of all  
6 persons who own or harbor dogs, and indicate on such list  
7 whether the dogs be male, female, or spayed, and the number  
8 thereof. ~~For such service, the assessor shall receive, from~~  
9 ~~the domestic animal fund, the sum of ten cents for each dog~~  
10 ~~reported, which fee shall be paid in full when return is made.~~  
11 ~~Such fees shall be considered as earnings of the office and~~  
12 ~~shall, within ten days of the receipt thereof, be paid to~~  
13 ~~the county treasurer and credited to the general fund of the~~  
14 ~~county.~~

15       Sec. 107. Section three hundred fifty-two point four  
16 (352.4), Code 1975, is amended to read as follows:

17       352.4 WARRANTS AND PAYMENT. Warrants for allowed claims  
18 shall be payable July 1 following their issuance ~~and only~~  
19 ~~from the domestic animal~~ general fund.

20       Sec. 108. Section three hundred fifty-two point five  
21 (352.5), Code 1975, is amended to read as follows:

22       352.5 CERTIFIED LIST OF WARRANTS. The auditor shall,  
23 on July 1 of each year, certify to the treasurer an itemized  
24 list of all warrants issued during the preceding fiscal year  
25 ~~on the domestic animal fund, except warrants issued to pay~~  
26 ~~fees of assessors~~ for claims allowed under this chapter.  
27 ~~If said fund be sufficient, the treasurer shall pay said~~  
28 ~~warrants on presentation. If said fund be not sufficient,~~  
29 ~~said warrants shall be paid pro-rata.~~

30       Sec. 109. Section three hundred fifty-two point six  
31 (352.6), Code 1975, is amended by striking the section and  
32 inserting in lieu thereof the following:

33       352.6 PAYMENTS TO SOCIETIES. The board of supervisors  
34 may authorize the payments of claims of any duly organized  
35 society for the prevention of cruelty to animals within the

1 county for the care, keep and maintenance of abandoned or  
2 injured domestic animals or fowl from the general fund of  
3 the county.

4 Sec. 110. Section three hundred fifty-eight B point ten  
5 (358B.10), unnumbered paragraph one (1), Code 1975, is amended  
6 to read as follows:

7 All moneys received and set apart for the maintenance of  
8 such library shall be deposited in the treasury of such county  
9 to the credit of the ~~library~~ county library account of the  
10 restricted trust and agency fund, and shall be kept by the  
11 treasurer separate and apart from all other moneys, and paid  
12 out upon the orders of the board of trustees, signed by its  
13 president and secretary.

14 Sec. 111. Section three hundred fifty-eight B point thir-  
15 teen (358B.13), Code 1975, is amended to read as follows:

16 358B.13 MAINTENANCE EXPENSE ON PROPORTIONATE BASIS. The  
17 maintenance of a county library shall be on a proportionate  
18 population basis whereby each taxing unit as hereinafter  
19 defined shall bear its share in proportion to its population  
20 to the whole of said county library district. The board of  
21 library trustees shall on or before January 10 of each year  
22 make an estimate of the amount it deems necessary for the  
23 maintenance of the county library and shall transmit said  
24 estimate in dollars to the board or boards of supervisors  
25 and to the city councils within the district. The entire  
26 rural area of each county in the library district shall be  
27 considered as a separate taxing unit. Each city which is  
28 a part of the county library district shall be considered  
29 as a separate taxing unit. The board of supervisors and the  
30 council of each city composing said county library district  
31 shall make the necessary levies accordingly for library  
32 maintenance purposes, but the county levy may not exceed  
33 fifty-four cents per thousand dollars of assessed value.  
34 Any unexpended balance in the county library maintenance  
35 account of the restricted trust and agency fund at the end

1 of the fiscal year shall remain in said ~~fund~~ account and be  
2 available without reappropriation.

3 Sec. 112. Section three hundred fifty-eight B point  
4 seventeen (358B.17), Code 1975, is amended to read as follows:  
5 358B.17 HISTORICAL ASSOCIATION. Whenever a local county  
6 historical association is formed in a county having a free  
7 public library, the trustees of the library may unite with  
8 the historical association and set apart the necessary room  
9 to care for articles which come into the possession of the  
10 association. The trustees may purchase necessary receptacles  
11 and materials for the preservation and protection of articles  
12 which are of a historical and educational nature and may pay  
13 for the same out of the library account of the restricted  
14 trust and agency fund.

15 Sec. 113. Section three hundred fifty-eight B point  
16 eighteen (358B.18), subsections three (3), four (4), six (6)  
17 and nine (9), code 1975, are amended to read as follows:

18 3. The proposition may be submitted at any election  
19 provided by law which covers the area of the unit seeking  
20 to terminate the contract. The petition shall be presented  
21 to the governing body not less than ~~forty~~ sixty-five days  
22 before the election at which the question is to be submitted.

23 4. The board of trustees of any township which has entered  
24 into a contract shall at the April meeting levy a tax not  
25 exceeding ~~one-fourth-mill-on-the-dollar-on~~ six and three-  
26 fourths cents per thousand dollars of the assessed value of  
27 all taxable property in the township to create a separate  
28 library contract account of the restricted trust and agency  
29 fund to fulfill its obligation under the contract.

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, a tax of not more than ~~one-mill~~ twenty-  
33 seven cents per thousand dollars of assessed value to create  
34 a separate library contract account of the restricted trust  
35 and agency fund to fulfill its obligation under the contract.

1 6. The board of supervisors shall submit the proposition  
2 to the voters of the county residing outside of cities at  
3 the next election, primary or general, provided that the  
4 petition has been filed not less than ~~forty~~ sixty-five days  
5 prior to the date of the election at which the question is  
6 to be submitted.

7 9. The board of supervisors shall levy annually on the  
8 taxable property of the county outside of cities, a tax of  
9 not more than ~~one-mill~~ twenty-seven cents per thousand dollars  
10 of assessed value to create a library contract account of  
11 the restricted trust and agency fund to fulfill the contract  
12 obligations of the trustees appointed by it.

13 Sec. 114. Section three hundred sixty-one point four  
14 (361.4), Code 1975, is amended to read as follows:

15 361.4 FUND. There is created in the office of county  
16 treasurer of each county having a weather modification board  
17 a weather modification account of the restricted trust and  
18 agency fund. Any taxes or other funds received by the weather  
19 modification board shall be placed in the ~~fund~~ account and  
20 used exclusively for the purpose of artificial weather  
21 modification as provided in this chapter.

22 Sec. 115. Section four hundred forty-four point nine  
23 (444.9), Code 1975, is amended by striking the section and  
24 inserting in lieu thereof the following:

25 444.9 COUNTY FUND LEVIES. The board of supervisors of  
26 each county shall, annually, at its April session, levy the  
27 following taxes upon the assessed value of the taxable prop-  
28 erty in the county:

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

31 2. For the general fund of the county, a levy on the  
32 dollar of assessed value of the taxable property in the county  
33 sufficient to pay the proposed expenditures of the fund in  
34 the certified limited budget as determined in section three  
35 (3) of this Act.

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

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

10    5. For the secondary road fund:

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

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

20    c. A levy on the dollar of assessed value of all taxable  
21 property in the county, except on property within incorporated  
22 cities, for road clearance purposes as provided in section  
23 three hundred seventeen point nineteen (317.19) of the Code.

24    d. A levy on the dollar of assessed value of all property  
25 in the county for weed eradication purposes as provided in  
26 section three hundred seventeen point twenty (317.20) of the  
27 Code.

28    6. For the restricted trust and agency fund:

29    a. A levy on the dollar of assessed value of all taxable  
30 property in a township, outside the incorporated limits of  
31 any city, for the acquisition and maintenance of a sanitary  
32 disposal site as provided in section three hundred thirty-  
33 two point thirty-two (332.32) of the Code.

34    b. A levy on the dollar of assessed value of all taxable  
35 property in a county library district on a proportionate

1 population basis for each taxing unit, for the maintenance  
2 of a county library as provided in section three hundred  
3 fifty-eight B point thirteen (358B.13) of the Code.

4 c. A levy on the dollar of assessed value of all taxable  
5 property in the county outside the incorporated limits of  
6 a city for the purpose of planning a sanitary disposal site  
7 or of paying the interest and principal of bonds issued as  
8 provided in section four hundred fifty-five B point eighty-  
9 one (455B.81) of the Code.

10 d. A levy on the dollar of assessed value of all taxable  
11 agricultural land in the county for the purpose of flood and  
12 erosion control as provided in section four hundred sixty-  
13 seven B point nine (467B.9) of the Code.

14 7. For the court expense fund, a levy on the dollar of  
15 assessed value of the taxable property in the county suffi-  
16 cient to pay the proposed expenditures of the fund in the  
17 certified limited budget as determined in section three (3)  
18 of this Act.

19 Sec. 116. Section four hundred forty-four point eleven  
20 (444.11), Code 1975, is amended by striking the section and  
21 inserting in lieu thereof the following:

22 444.11 ORPHAN EXPENSES. The board of supervisors shall  
23 pay the expenses incurred for the maintenance and education  
24 of destitute orphans from the human resources fund of the  
25 county. If there are destitute children who are without  
26 guardian or, having a guardian, are neglected, they shall  
27 be cared for through a suitable person appointed by the board  
28 of supervisors.

29 Sec. 117. Section four hundred forty-four point twelve  
30 (444.12), unnumbered paragraph one (1), Code 1975, is amended  
31 to read as follows:

32 The board of supervisors of each county shall ~~establish~~  
33 ~~a-county-mental-health-and-institutions-fund,-from-which-shall~~  
34 ~~be-paid~~ pay the following costs and expenses from the human  
35 resources fund:

1     Sec. 118. Section four hundred forty-four point twelve  
2 (444.12), subsection four (4), unnumbered paragraph two (2),  
3 Code 1975, is amended to read as follows:

4     The board of supervisors shall ~~at the time of levying~~  
5 ~~other taxes~~, estimate the amount necessary to meet the  
6 foregoing expenses which it is anticipated that the county  
7 will incur in the coming year, and ~~levy a tax sufficient to~~  
8 raise budget the amount needed in the limited budget of the  
9 human resources fund. ~~The proceeds of the tax shall be~~  
10 ~~credited to the county mental health and institutions fund,~~  
11 ~~and used only for the purposes prescribed by this section.~~  
12 ~~Should any county fail to levy a tax sufficient to meet the~~  
13 ~~expenses which the county is required to pay, or which the~~  
14 ~~board of supervisors chooses to pay, from the county mental~~  
15 ~~health and institutions fund pursuant to this section, the~~  
16 ~~deficiency shall be met by transfer of funds from the county~~  
17 ~~general fund to the county mental health and institutions~~  
18 ~~fund.~~

19     Sec. 119. Section four hundred forty-five point fifty-  
20 seven (445.57), Code 1975, is amended to read as follows:

21     445.57 MONTHLY APPORTIONMENT. On or before the tenth  
22 day of each month, the treasurer shall apportion all taxes  
23 collected during the preceding month among the several funds  
24 to which they belong according to the number of mills levied  
25 for each fund or the accounts in each fund, and the inter-  
26 est and penalties thereon to the general fund, and shall enter  
27 the same upon his cash account, and report the amount of each  
28 tax and the interest and penalties collected on the same to  
29 the county auditor, who shall charge him in each account of  
30 each fund with the same.

31     Sec. 120. Section four hundred fifty-five point one hun-  
32 dred thirty-five (455.135), subsection two (2), Code 1975,  
33 is amended to read as follows:

34     2. In the case of minor repairs, or in the eradication  
35 of brush and weeds along the open ditches, not in excess of

1 one thousand dollars where the board finds that the same will  
2 result in a saving to the district it may cause the same to  
3 be done by secondary road equipment, or weed fund equipment,  
4 and labor of the county and then reimburse the secondary road  
5 fund account or the weed fund eradication account from the  
6 fund of the drainage district thus benefited.

7 Sec. 121. Section four hundred sixty-seven B point nine  
8 (467B.9), Code 1975, is amended to read as follows:

9 467B.9 TAX. The county board of supervisors may annually  
10 levy a tax not to exceed six and three-fourths cents per  
11 thousand dollars of assessed value of all agricultural lands  
12 in the county, the same to be used to acquire land or rights  
13 or interests therein by purchase or condemnation, and for  
14 repair, alteration, maintenance, and operation of the present  
15 and future works of improvement built on lands under the  
16 control or jurisdiction of the county, as provided for in  
17 this chapter. The tax collected under this section shall  
18 be credited to a separate account of the restricted trust  
19 and agency fund.

20 Sec. 122. Section five hundred eighty-three point six  
21 (583.6), Code 1975, is amended to read as follows:

22 583.6 DUTY OF COUNTY TREASURER--RIGHT OF GUEST. The  
23 balance received by the county treasurer under section 583.5  
24 shall be credited by him to ~~the general~~ a separate account  
25 of the restricted trust and agency fund of the county, subject  
26 to a right of the guest, or his representative, to reclaim  
27 the same at any time within three years from the date of  
28 deposit with the county treasurer. After three years, the  
29 balance shall be transferred to the general fund.

30 Sec. 123. Section six hundred two point fifty-five  
31 (602.55), Code 1975, is amended to read as follows:

32 602.55 FUNDS, REPORTS. Each month each judicial magis-  
33 trate and district associate judge shall file with the clerk  
34 of the district court of the proper county a sworn, itemized  
35 statement, of all cases disposed of and all funds received

1 and disbursed per case, and at least monthly shall remit to  
2 the clerk all funds received by him. The clerk shall provide  
3 adequate clerical assistance to judicial magistrates and  
4 district associate judges to carry out this section. The  
5 clerk shall remit ninety percent of all fines and forfeited  
6 bail received from a magistrate or district associate judge  
7 to the city that was the plaintiff in any action, and shall  
8 provide that city with a statement showing the total number  
9 of such cases, the total of all fines and forfeited bail  
10 collected and the total of all cases dismissed. The clerk  
11 shall remit the remaining ten percent to the county treasurer  
12 for deposit in the ~~county-general~~ court expense fund. The  
13 clerk shall remit to the treasurer of the county, for the  
14 benefit of the school fund, all other fines and forfeited  
15 bail received from a magistrate. All fees and costs for the  
16 filing of a complaint or information or upon forfeiture of  
17 bail received from a magistrate shall be remitted monthly  
18 by the clerk as follows:

19 1. Three-fifths to the state treasurer to be credited  
20 to the general fund of the state.

21 2. Two-fifths to the county treasurer to be credited to  
22 the ~~general~~ court expense fund of the county.

23 Sec. 124. Section six hundred five point eight (605.8),  
24 unnumbered paragraph three (3), Code 1975, is amended to read  
25 as follows:

26 Shorthand reporters of the district court who are employed  
27 on an emergency basis shall be paid a forty dollar per diem  
28 while employed by the court or while employed under the direc-  
29 tion of the judge. The per diem shall be paid from the ~~county~~  
30 ~~treasury~~ court expense fund of the county where the court  
31 is held, upon the certificate of the judge holding the court,  
32 or directing the employment. However, the maximum compensation  
33 for one-day attendance at court shall not exceed the per diem.  
34 Payments shall be made at least once each month.

35 Sec. 125. Section six hundred five point nine (605.9),

1 unnumbered paragraph one (1), Code 1975, is amended to read  
2 as follows:

3 Immediately after the results of each decennial federal  
4 census are published, the chief judge of each judicial dis-  
5 trict shall determine therefrom the population of each county  
6 of said district, and shall certify to the county auditor  
7 of each such county the percentage proportion of the population  
8 of each such county to the aggregate population of all of  
9 the counties in said judicial district. The chief judge shall  
10 select one county to issue warrants to the reporter in the  
11 amount of his total compensation. Each county auditor of  
12 the other counties in the district shall issue warrants to  
13 the county treasurer of the county paying the reporter in  
14 the percentage amount of the total compensation of said  
15 reporter as certified by the district judges, and the county  
16 treasurer shall pay same out of any funds in the ~~county~~  
17 treasury court expense fund not otherwise appropriated.

18 Sec. 126. Section six hundred five point twelve (605.12),  
19 Code 1975, is amended to read as follows:

20 605.12 TAXED AS PART OF COSTS. A charge of fifteen dol-  
21 lars per day for reporting in all cases, except where the  
22 defendant in a criminal case is acquitted, shall be taxed  
23 as part of the costs in the case by the clerk of the court  
24 and paid into the ~~county-treasury~~ court expense fund when  
25 collected.

26 Sec. 127. Section six hundred six point fifteen (606.15),  
27 unnumbered paragraph one (1), Code 1975, is amended to read  
28 as follows:

29 Except in probate matters, the clerk of the district court  
30 shall charge and collect the following fees, all of which  
31 shall be paid into the ~~county-treasury~~ court expense fund  
32 for the use of the county except as indicated:

33 Sec. 128. Section six hundred six point sixteen (606.16),  
34 Code 1975, is amended to read as follows:

35 606.16 ACCOUNTING FOR FEES. He shall, on the first Mon-

1 day in January and July of each year, pay into the county  
2 treasury court expense fund, for the use of the county, all  
3 other fees not belonging to his office, in his hands at the  
4 date of preceding payment and still unclaimed.

5 Sec. 129. Section one hundred seventy-four point eighteen  
6 (174.18), two hundred thirty-one point thirteen (231.13),  
7 two hundred fifty-two point forty-four (252.44), and two  
8 hundred fifty-two point forty-five (252.45), Code 1975, are  
9 repealed.

10 Sec. 130. The provisions of this Act shall be effective  
11 on July 1, 1976, except that the provisions of this Act shall  
12 not affect or invalidate any budget, tax levy, tax collec-  
13 tion, appropriation, county fund or expenditure of a county  
14 for the fiscal year commencing July 1, 1976 and ending June  
15 30, 1977 or any procedures required to effect any such bud-  
16 get, tax levy, tax collection, appropriation or expenditure  
17 of a county for such fiscal year.

18 EXPLANATION

19 This bill establishes in each county a general fund, a  
20 debt service fund, a secondary road fund, a human resources  
21 fund, a court expense fund, and a restricted trust and agency  
22 fund, into which existing county funds, programs and activities  
23 are consolidated.

24 The general fund will include all revenues to pay for the  
25 general operating expenses of the county, conservation,  
26 historic and recreational expenses, election and voting machine  
27 expenses, public safety expenses, animal care, health and  
28 certain disease eradication expenses, agricultural promotion,  
29 fairground and related expenses, insurance expenses, planning,  
30 zoning and building code expenses and expenses relating to  
31 the acquisition, maintenance, and repair of county buildings.

32 The human resources fund will include all revenue to pay  
33 for expenses relating to assistance to the poor and indigent,  
34 care, treatment and habilitation of the mentally ill, mentally  
35 retarded or mentally and physically handicapped, health care

1 facilities and services, care and education of delinquent  
2 or dependent children, and other health and welfare programs.

3 The secondary road fund will include all revenue to pay  
4 for expenses relating to the construction, reconstruction  
5 and maintenance of secondary roads, road clearing, and the  
6 eradication of weeds.

7 The court expense fund will include all revenue to pay  
8 expenses relating to the general operation of the district  
9 court, the office of clerk of court, bailiffs appointed by  
10 the sheriff, and employees of the clerk of court and the  
11 district court.

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

15 The restricted trust and agency fund will include all  
16 revenue collected or received from taxes or other sources  
17 for particular, restricted purposes such as gifts, money or  
18 property received by the county as a trustee or custodian  
19 and money collected or received from the taxation of specific  
20 property, or from particular taxing districts within the  
21 county, to be used for particular purposes such as library  
22 services and contracts, flood and erosion control, bovine  
23 and swine brucellosis and tuberculosis eradication, and the  
24 planning and maintenance of sanitary disposal projects.

25 The bill also creates a five-member county budget review  
26 committee consisting of the state comptroller or his designee,  
27 two elected county officers selected from separate county  
28 officer categories and two electors of the state representing  
29 the general public. The appointive members of the committee  
30 are to be appointed for four-year terms. The principal powers  
31 and duties of the committee are to review and comment on the  
32 form of proposed budgets, promulgate rules relating to budget  
33 amendments and procedures for transferring moneys between  
34 funds, establish a modified allowable growth for a county  
35 by reducing its allowable growth by not more than fifty percent

1 of the amount of allowable growth established by law for all  
2 counties if, in the committee's judgment, the county costs  
3 are unreasonably high in relation to comparable costs of  
4 counties of similar size, and establish a modified allowable  
5 growth for a county by increasing its allowable growth because  
6 of unusual circumstances or emergencies as specified in the  
7 bill.

8 The bill also provides for a limitation on the dollar  
9 amount of the proposed expenditures for the budgets of the  
10 general fund, court expense fund, and the human resources  
11 fund in lieu of mill levy limitations. Using the proposed  
12 expenditures in the budgets of these three funds for the  
13 preceding fiscal year as a base and excluding any proposed  
14 expenditures received from federal funds, the proposed  
15 expenditures from these three funds for a given fiscal year  
16 may not exceed the base year expenditures, plus an amount  
17 of allowable growth which is determined by a formula based  
18 on the growth of the revenue to the general fund of the state,  
19 plus the unspent balance from the three budgets from the base  
20 year. This limited budget system will become effective for  
21 the budgets of the three funds for the fiscal year beginning  
22 July 1, 1977, using the proposed expenditures of the budgets  
23 for the fiscal year beginning July 1, 1976 as the first base  
24 year. Thereafter, the base year will be the last preceding  
25 fiscal year. As stated under the powers and duties of the  
26 county budget review committee, the committee may increase  
27 or decrease the amount of allowable growth for a county, if  
28 in its judgment, an increase or decrease is warranted due  
29 to past fiscal policy, unusual circumstances, or emergencies.

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