

CHAPTER 4
COUNTY BUDGETS

[Prior to 5/4/88, see County Finance Committee[292] Ch 4]

547—4.1(331) Definitions.

4.1(1) “*Class of proposed expenditures*” (also known as “functions”) means any one of the following major areas of county services:

- a. Public safety and legal services.
- b. Physical health and social services.
- c. Mental health, intellectual disabilities, and developmental disabilities.
- d. County environment and education.
- e. Roads and transportation.
- f. Governmental services to residents.
- g. Administration.
- h. Nonprogram services.
- i. Debt service.
- j. Capital projects.

4.1(2) “*Sources of revenue from other than property taxation*” means any one of the following eight major sources of county revenues:

- a. Penalties and interest on taxes.
- b. Other county taxes.
- c. Intergovernmental revenues.
- d. Licenses and permits.
- e. Charges for service.
- f. Use of money and property.
- g. Fines, forfeits and defaults.
- h. Miscellaneous revenues.

[ARC 1372C, IAB 3/19/14, effective 4/23/14]

547—4.2(331) Budget summary.

4.2(1) *Fund type.* The summary of the proposed budget, as required by Iowa Code section 331.434, subsection 3, shall include for each major fund type:

- a. The amount required for each class of proposed expenditures, as defined in subrule 4.1(1).
- b. Property tax levies, estimated credits to taxpayers, and net current and delinquent property taxes.
- c. The amounts anticipated from sources of revenue from other than property taxation, as defined in subrule 4.1(2).
- d. Beginning and ending fund balances.
- e. Other financing sources and uses.
- f. Comparisons of the above amounts with similar amounts for each of the two preceding years.

4.2(2) *Required information in public notice.* If the county board of supervisors intends to certify additions to either of the basic property tax levies under the provisions of Iowa Code section 331.426, the public notice of hearing on the budget must include the additional information required by section 331.426, subsection 2. Such information shall be provided on forms prescribed by the county finance committee through the director of the department of management and must be published in all official newspapers of the county. The publication shall not appear on a page containing classified advertisements or other types of legal notices.

547—4.3(331) Budget supplemental details.

4.3(1) *Reporting forms.* The budget, as required by Iowa Code section 331.434, subsection 1, shall provide supplemental details for county revenues by fund and source, and supplemental details for county expenditures by fund and function. The county finance committee through the director of the department of management will prescribe the forms to be used for reporting supplemental details.

4.3(2) Worksheets. County budget worksheets shall also indicate the amount of proposed expenditures by department and object.

547—4.4(331) Budget amendments. Any increase in the totals for any class of proposed expenditures, as defined in subrule 4.1(1), after the original budget has been finally adopted, shall require the preparation and adoption of a budget amendment in the same manner as the original budget, as provided in Iowa Code section 331.434. The county finance committee through the director of the department of management will prescribe the forms to be used for budget amendments.

These rules are intended to implement Iowa Code sections 331.426, 331.434 and 331.435.

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