

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.