ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2024 - June 30, 2025

County Number: 29 County Name: DES MOINES COUNTY Date Adopted: 4/30/2024

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.60000	6,838,779	1,899,660,917	3.82
	Limitation Percentage			
	2			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	3.52941	6,960,772	1.78	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.61000	2,617,304	725,014,947	-1.00
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	3.95000	2,835,076	8.32	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,972,219,587		1,912,801,931	
General Basic	2	6,959,337		3.52868		6,749,666
+ Cemetery (Pioneer - 331.424B)	3	31,050		0.01574		30,108
= Total for General Basic	4	6,990,387				6,779,774
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	3,176,260		1.61050		3,080,568
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	3,554,832	2,136,585,399	1.66379	2,077,167,743	3,455,971
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	13,721,479		6.81871		13,316,313
B. All Rural Services Only Levies:	13		717,740,775		679,262,387	
Rural Services Basic	14	2,591,044		3.61000		2,452,137
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,591,044		3.61000		2,452,137
Subtotal Countywide/All Rural Services (A + B)	21	16,312,523		10.42871		15,768,450
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	16,312,523				15,768,450

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023	
Taxes Levied on Property	1	9,860,342	2,452,137		3,455,971		15,768,450	15,259,676	14,234,363	1
Less: Uncollected Delinquent Taxes - Levy Year	2	3,207	964		1,213		5,384	4,495	5,384	2
Less: Credits to Taxpayers	3	341,459	87,294		102,286		531,039	530,662	873,074	3
Net Current Property Taxes	4	9,515,676	2,363,879		3,352,472		15,232,027	14,724,519	13,355,905	4
Delinquent Property Tax Revenue	5	2,520	700		2,000		5,220	4,720	-18,414	5
Penalties, Interest & Costs on Taxes	6	77,750					77,750	77,750	103,804	6
Other County Taxes/TIF Tax Revenues	7	1,165,018	1,547,907	0	106,021	0	2,818,946	2,776,362	3,123,353	7
Intergovernmental	8	2,253,849	3,548,991	0	207,137	0	6,009,977	6,068,290	5,767,920	8
Licenses & Permits	9	34,485	15,000	0	0	0	49,485	50,085	71,458	9
Charges for Service	10	974,280	6,000	0	0	0	980,280	953,030	960,375	10
Use of Money & Property	11	466,877	100	0	0	0	466,977	940,508	772,677	11
Miscellaneous	12	270,395	38,674	0	0	0	309,069	412,306	771,208	12
Subtotal Revenues	13	14,760,850	7,521,251	0	3,667,630	0	25,949,731	26,007,570	24,908,286	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	3,556,775	0	0	0	0	3,556,775	3,829,250	3,335,562	14
Operating Transfers In	15	601,236	2,488,874	0	0	0	3,090,110	3,117,958	3,030,673	15
Proceeds of Fixed Asset Sales	16	20,000	0	0	0	0	20,000	20,000	78,175	16
Total Revenues & Other Sources	17	18,938,861	10,010,125	0	3,667,630	0	32,616,616	32,974,778	31,352,696	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	10,090,431	105,849			0	10,196,280	9,679,263	9,326,473	18
Physical Health and Social Services	19	1,760,488	0			0	1,760,488	1,497,949	1,480,637	19
County Environment and Education	21	1,146,192	424,749			0	1,570,941	1,429,515	1,384,933	21
Roads & Transportation	22	0	7,819,883			0	7,819,883	7,145,630	5,370,360	22
Government Services to Residents	23	1,124,580	6,490			0	1,131,070	1,042,772	954,951	23
Administration	24	7,753,791	0			0	7,753,791	7,225,541	4,036,536	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		3,575,775	0	3,575,775	3,745,988	3,350,537	26
Capital Projects	27	684,775	1,170,000	0		0	1,854,775	2,320,244	3,580,192	27
Subtotal Expenditures	28	22,560,257	9,526,971	0	3,575,775	0	35,663,003	34,086,902	29,484,619	28
Other Financing Uses:										
Operating Transfers Out	29	933,979	2,156,131	0	0	0	3,090,110	3,117,958	3,030,673	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	23,494,236	11,683,102	0	3,575,775	0	38,753,113	37,204,860	32,515,292	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-4,555,375	-1,672,977	0	91,855	0	-6,136,497	-4,230,082	-1,162,596	32
Beginning Fund Balance - July 1, 2024	33	8,920,194	4,407,561	0	1,740,666	0	15,068,421	19,298,503	20,461,099	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	1,090,839	2,734,584	0	1,832,521	0	5,657,944	0	14,811,050	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	892,689	0	0	0	0	892,689	0	975,455	38
Fund Balance - Unassigned	39	2,381,291	0	0	0	0	2,381,291	15,068,421	3,511,998	39
Total Ending Fund Balance - June 30,	40	4,364,819	2,734,584	0	1,832,521	0	8,931,924	15,068,421	19,298,503	40

Proposed tax rate per $1,000 valuation for County purposes: 6.81871 urban areas; 10.42871 rural areas; Any special district rates excluded.

COUNTY NAME: DES MOINES COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025	COUNTY NUMBER: 29

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

Meeting Date: 4/9/2024 Meeting Time: 09:00 AM Meeting Location: Des Moines County Courthouse, 513 N Main, 2nd Floor meeting room

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
desmoinescounty.iowa.gov

County Telephone Number
(319) 753-8274

Iowa Department of Management	**Current Year Certified Property Tax FY 2023/2024**	**Budget Year Effective Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2024/2025**
Taxable Valuations-General Services	1,839,387,123	1,912,801,931	1,912,801,931
Requested Tax Dollars-Countywide Rates	12,785,789	12,785,789	13,316,313
Tax Rate-Countywide	6.81871	6.68432	6.81871
Taxable Valuations-Rural Services	685,287,367	679,262,387	679,262,387
Requested Tax Dollars-Additional Rural Levies	2,473,887	2,473,887	2,452,137
Tax Rate-Rural Additional	3.61000	3.64202	3.61000
Rural Total	10.42871	10.32634	10.42871
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000	**Current Year Certified Property Tax FY 2023/2024**	**Budget Year Proposed Tax FY 2024/2025**	**Percent Change**
Urban Taxpayer	373	316	-15.28
Rural Taxpayer	570	483	-15.26
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of $100,000	**Current Year Certified Property Tax FY 2023/2024**	**Budget Year Proposed Tax FY 2024/2025**	**Percent Change**
Urban Taxpayer	373	316	-15.28
Rural Taxpayer	570	483	-15.26

Reasons for tax increase if proposed exceeds the current:
Inflation

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
County Name: DES MOINES COUNTY County Number: 29

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/30/2024 Meeting Time: 09:00 AM Meeting Location: Courthouse, 513 N Main St, 2nd floor board room, Burlington
At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals
Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget"amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
desmoinescounty.iowa.gov

County Telephone Number
(319) 753-8274

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	15,768,450	15,259,676	14,234,363	5.25
Less: Uncollected Delinquent Taxes - Levy Year	2	5,384	4,495	5,384	
Less: Credits to Taxpayers	3	531,039	530,662	873,074	
Net Current Property Taxes	4	15,232,027	14,724,519	13,355,905	
Delinquent Property Tax Revenue	5	5,220	4,720	-18,414	
Penalties, Interest & Costs on Taxes	6	77,750	77,750	103,804	
Other County Taxes/TIF Tax Revenues	7	2,818,946	2,776,362	3,123,353	-5.00
Intergovernmental	8	6,009,977	6,068,290	5,767,920	
Licenses & Permits	9	49,485	50,085	71,458	
Charges for Service	10	980,280	953,030	960,375	
Use of Money & Property	11	466,977	940,508	772,677	
Miscellaneous	12	309,069	412,306	771,208	
Subtotal Revenues	13	25,949,731	26,007,570	24,908,286	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	3,556,775	3,829,250	3,335,562	
Operating Transfers In	15	3,090,110	3,117,958	3,030,673	
Proceeds of Fixed Asset Sales	16	20,000	20,000	78,175	
Total Revenues & Other Sources	17	32,616,616	32,974,778	31,352,696	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	10,196,280	9,679,263	9,326,473	4.56
Physical Health and Social Services	19	1,760,488	1,497,949	1,480,637	9.04
County Environment and Education	21	1,570,941	1,429,515	1,384,933	6.50
Roads & Transportation	22	7,819,883	7,145,630	5,370,360	20.67
Government Services to Residents	23	1,131,070	1,042,772	954,951	8.83
Administration	24	7,753,791	7,225,541	4,036,536	38.60
Nonprogram Current	25	0	0	0	
Debt Service	26	3,575,775	3,745,988	3,350,537	3.31
Capital Projects	27	1,854,775	2,320,244	3,580,192	-28.02
Subtotal Expenditures	28	35,663,003	34,086,902	29,484,619	
Other Financing Uses:					
Operating Transfers Out	29	3,090,110	3,117,958	3,030,673	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	38,753,113	37,204,860	32,515,292	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-6,136,497	-4,230,082	-1,162,596	
Beginning Fund Balance - July 1,	33	15,068,421	19,298,503	20,461,099	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,657,944	0	14,811,050	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	892,689	0	975,455	
Fund Balance - Unassigned	39	2,381,291	15,068,421	3,511,998	
Total Ending Fund Balance - June 30,	40	8,931,924	15,068,421	19,298,503	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	13,316,313		
Rural Only Levies*:	2,452,137	Urban Areas:	6.81871
Special District Levies*:	0	Rural Areas:	10.42871
TIF Tax Revenues:	0	Any special district tax rates not included.	
Utility Replacement Excise Tax:	544,073		

Explanation of any significant items in the budget or additional virtual meeting information:

Compensation Schedule for FY 2024/2025	
Elected Official	**Annual Salary**
Attorney	134,795
Auditor	84,566
Recorder	82,710
Treasurer	83,255
Sheriff	131,576
Supervisors	42,901
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	4
	Names of Official County Newspapers:
1	The Hawkeye
2	The Burlington Beacon
3	Des Moines County News
4	Mediapolis News
5	
6	

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated,the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson) 4/30/24 (Date) (County Auditor or Budget Preparer) 4/30/24 (Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification) 4/30/24 (Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY		UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		7			0		0
		8			0		0
		9			0		0
		10			0		0
		11			0		0
		12			0		0
		13			0		0
		14			0		0
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0		0	0

REVENUES DETAIL

County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	
TAXED LEVIED ON PROPERTY	1	6,779,774	3,080,568		2,452,137	0		0		3,455,971		15,768,450	15,259,676	14,234,363	1
Less: Uncoll: Del. Taxes Levy Year	2	2,280	927		964					1,213		5,384	4,495	5,384	2
Less: Credits to Taxpayers	3	234,391	107,068		87,294					102,286		531,039	530,662	873,074	3
1000 Net Current Property Taxes	4	6,543,103	2,972,573		2,363,879	0		0		3,352,472		15,232,027	14,724,519	13,355,905	4
1010 Delinq. Property Tax Revenue	5	1,775	745		700					2,000		5,220	4,720	-18,414	5
11XX Penalties, Int, & Costs on Taxes	6	77,750										77,750	77,750	103,804	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	15,000	3,713		9,000					7,160		34,873	35,696	35,941	7
13XX Voter Approved Local Option Taxes	8	620,000			400,000		1,000,000					2,020,000	1,960,000	2,283,029	8
14XX Gambling Taxes	9	220,000										220,000	236,123	242,837	9
15XX TIF Tax Revenues	10											0	0	0	10
16XX Utility Tax Replacement Excise Taxes	11	210,613	95,692		138,907	0		0		98,861		544,073	544,543	561,546	11
17XX Taxes Collected for Other Governments	11B											0	0	0	11B
Subtotal	12	1,065,613	99,405	0	547,907	0	1,000,000	0	0	106,021	0	2,818,946	2,776,362	3,123,353	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	5,000					3,397,997					3,402,997	3,343,880	3,571,617	13
21XX State Replacements Against Levied Taxes	14	234,391	107,068		87,294					102,286		531,039	531,462	866,154	14
22XX Other State Tax Replacements	15	241,700	112,194		57,700					104,851		516,445	561,293	281,004	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	292,900		500								293,400	374,800	443,529	16
25XX Contributions from Other Intergovernmental Units	17	511,598		513,703								1,025,301	983,203	299,211	17
26XX, 27XX State Grants and Entitlements	18	229,795					1,000					230,795	263,652	297,305	18
28XX Federal Grants and Entitlements	19	5,000										5,000	5,000	3,588	19
29XX Payments in Lieu of Taxes	20						5,000					5,000	5,000	5,512	20
Subtotal (lines 13 - 20)	21	1,520,384	219,262	514,203	144,994	0	3,403,997	0	0	207,137	0	6,009,977	6,068,290	5,767,920	21
3XXX Licenses & Permits	22	34,485					15,000					49,485	50,085	71,458	22
4XXX, 5XXX Charges for Service	23	786,120		188,160				6,000				980,280	953,030	960,375	23
6XXX Use of Money & Property	24	306,761		160,116				100				466,977	940,508	772,677	24
8XXX Miscellaneous	25	213,550		56,845			23,000	15,674				309,069	412,306	771,208	25
Total Revenues	26	10,549,541	3,291,985	919,324	3,057,480	0	4,441,997	21,774	0	3,667,630	0	25,949,731	26,007,570	24,908,286	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27			601,236			332,743					933,979	940,194	881,942	27
9020 From Rural Services Basic	28						2,156,131					2,156,131	2,177,764	2,148,731	28
90xx From Other Budgetary Funds	29											0	0	0	29
Subtotal (lines 27- 29)	30	0	0	601,236	0	0	2,488,874	0	0	0	0	3,090,110	3,117,958	3,030,673	30
91XX Proceeds\Gen Long-Term Debt	31		2,872,000	684,775								3,556,775	3,829,250	3,335,562	31
92XX Proceeds\Gen Capital Asset Sales	32	20,000										20,000	20,000	78,175	32
Total Revenues and Other Sources	33	10,569,541	6,163,985	2,205,335	3,057,480	0	6,930,871	21,774	0	3,667,630	0	32,616,616	32,974,778	31,352,696	33
Beginning Fund Balance - July 1, NaN	34	7,097,900	650,729	1,171,565	1,239,706		3,057,232	110,623		1,740,666		15,068,421	19,298,503	20,461,099	34
Total Resources	35	17,667,441	6,814,714	3,376,900	4,297,186	0	9,988,103	132,397	0	5,408,296	0	47,685,037	52,273,281	51,813,795	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	800	-6,920	36

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	1,610,959	517,505	8,500	105,849					2,242,813	2,029,892	1,932,585	1
1010 - Investigations	2	278,297	105,946	2,000						386,243	374,089	353,346	2
1020 - Unified Law Enforcement	3									0	0	0	3
1030 - Contract Law Enforcement	4	2,000	323							2,323	2,323	748	4
1040 - Law Enforcement Communications	5	3,000								3,000	3,000	11,867	5
1050 - Adult Correctional Services	6	2,361,874	699,956	28,400						3,090,230	2,954,023	2,920,066	6
1060 - Administration	7	745,832	224,734							970,566	880,558	870,030	7
Subtotal	8	5,001,962	1,548,464	38,900	105,849	0	0	0	0	6,695,175	6,243,885	6,088,642	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,000,372	333,529	36,000						1,369,901	1,386,218	1,314,275	9
1110 - Medical Examiner	10	248,850								248,850	208,850	265,137	10
1120 - Child Support Recovery	11									0	0	0	11
Subtotal	12	1,249,222	333,529	36,000	0	0	0	0	0	1,618,751	1,595,068	1,579,412	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0	0	0	13
1210 - Emergency Management	14		1,521,754							1,521,754	1,380,130	1,290,859	14
1220 - Fire Protection & Rescue Services	15									0	0	0	15
1230 - E911 Service Board	16									0	0	0	16
Subtotal	17	0	1,521,754	0	0	0	0	0	0	1,521,754	1,380,130	1,290,859	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18	7,200								7,200	7,200	8,489	18
1410 - Research & Other Assistance	19									0	0	0	19
1420 - Bailiff Services	20									0	0	0	20
Subtotal	21	7,200	0	0	0	0	0	0	0	7,200	7,200	8,489	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22									0	0	0	22
1510 - (Reserved)	23												23
1520 - Detention Services	24	0	300,000							300,000	400,000	312,385	24
1530 - Court Costs	25	25,400								25,400	26,400	20,880	25
1540 - Service of Civil Papers	26									0	0	0	26
Subtotal	27	25,400	300,000	0	0	0	0	0	0	325,400	426,400	333,265	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0	0	0	28
1610 - Juvenile Representation Services	29									0	0	0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	28,000								28,000	26,580	25,806	30
Subtotal	31	28,000	0	0	0	0	0	0	0	28,000	26,580	25,806	31
Total - Public Safety & Legal Services	32	6,311,784	3,703,747	74,900	105,849	0	0	0	0	10,196,280	9,679,263	9,326,473	32

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES
County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	478,045	200,911							678,956	665,156	582,715	1
3010 - Communicable Disease Prevention & Control Services	2	25,400								25,400	32,400	23,180	2
3020 - Environmental Health	3	99,100								99,100	98,200	102,018	3
3040 - Health Administration	4	233,532	89,161							322,693	328,476	400,616	4
3050 - Support of Hospitals	5									0	0	0	5
Subtotal	6	836,077	290,072	0	0	0	0	0	0	1,126,149	1,124,232	1,108,529	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	209,248								209,248	196,396	262,852	7
3110 - General Welfare Services	8	51,400								51,400	51,400	7,019	8
3120 - Care in County Care Facility	9									0	0	0	9
Subtotal	10	260,648	0	0	0	0	0	0	0	260,648	247,796	269,871	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	52,962	27,679							80,641	77,871	79,970	11
3210 - General Services to Veterans	12	23,050								23,050	33,050	6,275	12
Subtotal	13	76,012	27,679	0	0	0	0	0	0	103,691	110,921	86,245	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0	0	0	14
3310 - Family Protective Services	15									0	0	0	15
3320 - Services for Disabled Children	16									0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18									0	0	0	18
3410 - Other Social Services	19	15,000								15,000	15,000	15,992	19
3420 - Social Services Business Operations	20									0	0	0	20
Subtotal	21	15,000	0	0	0	0	0	0	0	15,000	15,000	15,992	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22									0	0	0	22
3510 - Preventive Services	23									0	0	0	23
3520 - Opioid Litigation Settlement	24			255,000						255,000	0	0	24
Subtotal	25	0	0	255,000	0	0	0	0	0	255,000	0	0	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,187,737	317,751	255,000	0	0	0	0	0	1,760,488	1,497,949	1,480,637	26

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
County Name: DES MOINES COUNTY
County No: 29

	TOTALS		
		Actual 2022/2023	
SERVICES TO PERSONS WITH:			
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS			
400X - Information & Education Services	1		1
402X - Coordination Services	2		2
403X- Personal & Environ. Sprt	3		3
404X-Treatment Services	4		4
405X-Vocational & Day Services	5		5
406X-Lic/Cert. Living Arrangements	6		6
407X - Inst/Hospital & Commit Services	7		7
Subtotal	8	0	8
42XX - INTELLECTUAL DISABILITY			
420X - Information & Education Services	9		9
422X - Coordination Services	10		10
423X- Personal & Environ. Sprt	11		11
424X-Treatment Services	12		12
425X-Vocational & Day Services	13		13
426X-Lic/Cert. Living Arrangements	14		14
427X - Inst/Hospital & Commit Services	15		15
Subtotal	16	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES			
430X - Information & Education Services	17		17
432X - Coordination Services	18		18
433X- Personal & Environ. Sprt	19		19
434X-Treatment Services	20		20
435X-Vocational & Day Services	21		21
436X-Lic/Cert. Living Arrangements	22		22
437X - Inst/Hospital & Commit Services	23		23
Subtotal	24	0	24
44XX - GENERAL ADMINISTRATION			
4411-Direct Administration	25		25
4412-Purchased Administration	26		26
4413-Distrib to Regional Fiscal Agent	27		27
Subtotal	28	0	28
45XX - COUNTY PRVD CASE MGMT			
Subtotal	29		29
46XX - COUNTY PRVD SERVICES			
Subtotal	30		30
47XX - BRAIN INJURY			
470X - Information & Education Services	31		31
472X - Coordination Services	32		32
473X- Personal & Environ. Sprt	33		33
474X-Treatment Services	34		34
475X-Vocational & Day Services	35		35
476X-Lic/Cert. Living Arrangements	36		36
477X - Inst/Hospital & Commit Services	37		37
Subtotal	38	0	38
Total - Mental Health, ID & DD	39	0	39

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0	0	0	1
6010 - Weed Eradication	2				35,000					35,000	35,000	30,710	2
6020 - Solid Waste Disposal	3				166,000					166,000	166,000	149,328	3
6030 - Environmental Restoration	4									0	0	0	4
Subtotal	5	0	0	0	201,000	0	0	0	0	201,000	201,000	180,038	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6		50,759	150,154						200,913	196,016	197,676	6
6110 - Maintenance & Operations	7	50,057	101,665	407,378						559,100	540,007	506,691	7
6120 - Recreation & Environmental Educ.	8		46,464	114,715						161,179	149,237	128,073	8
Subtotal	9	50,057	198,888	672,247	0	0	0	0	0	921,192	885,260	832,440	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10									0	0	0	10
6210 - Animal Bounties & State Apiarist Expenses	11									0	0	0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	0	0	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	5,000			59,667					64,667	64,667	64,330	13
6310 - Housing Rehabilitation & Develop.	14									0	0	0	14
6320 - Community Economic Development	15	135,000								135,000	37,500	75,000	15
Subtotal	16	140,000	0	0	59,667	0	0	0	0	199,667	102,167	139,330	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				164,082					164,082	161,088	158,125	17
6410 - Historic Preservation	18									0	0	0	18
6420 - Fair & 4-H Clubs	19									0	0	0	19
6430 - Fairgrounds	20	85,000								85,000	80,000	75,000	20
6440 - Memorial Halls	21									0	0	0	21
6450 - Other Educational Services	22									0	0	0	22
Subtotal	23	85,000	0	0	164,082	0	0	0	0	249,082	241,088	233,125	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0	0	0	24
6510 - Buildings	25									0	0	0	25
6520 - Equipment	26									0	0	0	26
6530 - Public Facilities	27									0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	275,057	198,888	672,247	424,749	0	0	0	0	1,570,941	1,429,515	1,384,933	29

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						341,415			341,415	322,420	307,089	1
7010 - Engineering	2						564,785			564,785	589,640	501,051	2
Subtotal	3	0	0	0	0	0	906,200	0	0	906,200	912,060	808,140	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						343,100			343,100	309,650	315,981	4
7110 - Roads	5				293,000		2,861,260			3,154,260	3,105,600	2,378,277	5
7120 - Snow & Ice Control	6						415,700			415,700	360,750	290,676	6
7130 - Traffic Controls	7						162,000			162,000	304,225	115,303	7
7140 - Road Clearing	8						202,000			202,000	177,175	139,091	8
Subtotal	9	0	0	0	293,000	0	3,984,060	0	0	4,277,060	4,257,400	3,239,328	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						1,300,000			1,300,000	760,000	413,240	10
7210 - Equipment Operations	11						906,600			906,600	830,450	722,341	11
7220 - Tools, Materials & Supplies	12						44,000			44,000	44,000	26,494	12
7230 - Real Estate & Buildings	13						361,540			361,540	317,950	137,047	13
Subtotal	14	0	0	0	0	0	2,612,140	0	0	2,612,140	1,952,400	1,299,122	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15				24,483					24,483	23,770	23,770	15
7310 - Ground Transportation	16									0	0	0	16
Subtotal	17	0	0	0	24,483	0	0	0	0	24,483	23,770	23,770	17
Total - Roads & Transportation	18	0	0	0	317,483	0	7,502,400	0	0	7,819,883	7,145,630	5,370,360	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	237,133	20,958							258,091	174,742	205,170	1
8010 - Local Elections	2	35,200	257							35,457	34,411	0	2
8020 - Township Officials	3				490					490	490	711	3
Subtotal	4	272,333	21,215	0	490	0	0	0	0	294,038	209,643	205,881	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	345,406	126,686							472,092	492,999	431,165	5
8101 - Driver Licenses Services	6									0	0	0	6
8110 - Recording of Public Documents	7	248,340	110,600					6,000		364,940	340,130	317,905	7
Subtotal	8	593,746	237,286	0	0	0	0	6,000	0	837,032	833,129	749,070	8
Total - Government Services to Residents	9	866,079	258,501	0	490	0	0	6,000	0	1,131,070	1,042,772	954,951	9

SERVICE AREA 9

ADMINISTRATION
County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	3,742,410	42,813	5,500						3,790,723	3,627,321	719,745	1
9010 - Administrative Management Services	2	325,650	140,869							466,519	424,951	404,241	2
9020 - Treasury Management Services	3	290,050	114,745							404,795	391,805	373,406	3
9030 - Other Policy & Administration	4									0	0	0	4
9040 - Reimbursable MHDS Direct Expenses	5			418,242						418,242	370,744	360,706	5
Subtotal	6	4,358,110	298,427	423,742	0	0	0	0	0	5,080,279	4,814,821	1,858,098	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	805,925	112,695	102,416						1,021,036	888,583	797,807	7
9110 - Information Tech Services	8	547,479	137,288							684,767	639,863	586,162	8
9120 - GIS Systems	9			262,209						262,209	283,524	217,128	9
Subtotal	10	1,353,404	249,983	364,625	0	0	0	0	0	1,968,012	1,811,970	1,601,097	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		691,000							691,000	585,000	564,592	11
9210 - Safety of Workplace	12									0	0	0	12
9220 - Fidelity of Public Officers	13									0	0	0	13
9230 - Unemployment Compensation	14		14,500							14,500	13,750	12,749	14
Subtotal	15	0	705,500	0	0	0	0	0	0	705,500	598,750	577,341	15
Total - Administration	16	5,711,514	1,253,910	788,367	0	0	0	0	0	7,753,791	7,225,541	4,036,536	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: DES MOINES COUNTY

County No: 29

		GENERAL FUND		SPECIAL REVENUE FUNDS								TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0	0	0	1
0020 - Interest on Short-Term Debt	2											0	0	0	2
0030 - Other Nonprogram Current	3											0	0	0	3
0040 - Other County Enterprises	4											0	0	0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	0			0	0	0	0	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									3,556,775		3,556,775	3,727,988	3,335,562	6
0110 - Interest and Fiscal Charges	7									19,000		19,000	18,000	14,975	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		3,575,775	0	3,575,775	3,745,988	3,350,537	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						1,170,000					1,170,000	915,000	2,405,350	9
0210 - Conservation Land Acquisition & Dev.	10											0	0	2,542	10
0220 - Other Capital Projects	11			684,775								684,775	1,405,244	1,172,300	11
Total Capital Projects	12	0	0	684,775	0	0	1,170,000	0	0		0	1,854,775	2,320,244	3,580,192	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	6,311,784	3,703,747	74,900	105,849	0	0	0			0	10,196,280	9,679,263	9,326,473	13
Total Physical Health and Social Services	14	1,187,737	317,751	255,000	0	0	0	0			0	1,760,488	1,497,949	1,480,637	14
Total County Environment and Education	16	275,057	198,888	672,247	424,749	0	0	0			0	1,570,941	1,429,515	1,384,933	16
Total Roads & Transportation	17	0	0	0	317,483	0	7,502,400	0			0	7,819,883	7,145,630	5,370,360	17
Total Government Services to Residents	18	866,079	258,501	0	490	0	0	6,000			0	1,131,070	1,042,772	954,951	18
Total Administration	19	5,711,514	1,253,910	788,367	0	0	0	0			0	7,753,791	7,225,541	4,036,536	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	0	0	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		3,575,775	0	3,575,775	3,745,988	3,350,537	21
Total Capital Projects	22	0	0	684,775	0	0	1,170,000	0	0		0	1,854,775	2,320,244	3,580,192	22
Total - All Expenditures	23	14,352,171	5,732,797	2,475,289	848,571	0	8,672,400	6,000	0	3,575,775	0	35,663,003	34,086,902	29,484,619	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0	0	0	24
To Rural Services Supplemental	25											0	0	0	25
To Secondary Roads	26				2,156,131							2,156,131	2,177,764	2,444,511	26
To Other Budgetary Funds	27	933,979										933,979	940,194	586,162	27
Total Operating Transfers Out	28	933,979	0	0	2,156,131	0	0	0	0	0	0	3,090,110	3,117,958	3,030,673	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0		0	29
Increase (Decrease) In Reserves	30											0		0	30
Fund Balance - Nonspendable	31											0		0	31
Fund Balance - Restricted	32		1,081,917	8,922	1,292,484		1,315,703	126,397		1,832,521		5,657,944		14,811,050	32
Fund Balance - Committed	33											0		0	33
Fund Balance - Assigned	34			892,689								892,689		975,455	34
Fund Balance - Unassigned	35	2,381,291	0	0	0	0	0	0	0	0	0	2,381,291	15,068,421	3,511,998	35
Total Ending Fund Balance - June 30,	36	2,381,291	1,081,917	901,611	1,292,484	0	1,315,703	126,397	0	1,832,521	0	8,931,924	15,068,421	19,298,503	36
Total Requirements	37	17,667,441	6,814,714	3,376,900	4,297,186	0	9,988,103	132,397	0	5,408,296	0	47,685,037	52,273,281	51,813,795	37

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2024/2025	Interest Due 2024/2025	Bond Registration Due 2024/2025	TOTAL OBLIGATION Due 2024/2025	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Insurance/Capital Project FY25 Series 2024	1	3,556,775		3,556,775	5,000	14,000	3,575,775	20,943	3,554,832
	2						0		0
	3						0		0
	4						0		0
	5						0		0
	6						0		0
	7						0		0
	8						0		0
	9						0		0
	10						0		0
	11						0		0
	12						0		0
	13						0		0
	14						0		0
	15						0		0
	16						0		0
	17						0		0
	18						0		0
	19						0		0
	20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				3,556,775	5,000	14,000	3,575,775	20,943	3,554,832

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

	21						0		0
	22						0		0
	23						0		0
	24						0		0
	25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	0	0	0	0

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per $1,000 of Taxable Value:	
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

-

Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per $1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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