NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
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: 4/18/2023 Meeting Time: 09:00 AM Meeting Location: Courthouse, 2nd floor board room, 513 N Main, 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)
www.dmcounty.com

County Telephone Number
(319) 753-8274

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	15,259,676	14,549,983	15,032,097	0.75
Less: Uncollected Delinquent Taxes - Levy Year	2	4,495	4,765	4,765	
Less: Credits to Taxpayers	3	750,284	1,140,945	1,201,584	
Net Current Property Taxes	4	14,504,897	13,404,273	13,825,748	
Delinquent Property Tax Revenue	5	5,220	5,220	2,553	
Penalties, Interest & Costs on Taxes	6	87,250	87,250	142,686	
Other County Taxes/TIF Tax Revenues	7	2,694,309	2,772,705	3,535,566	-12.70
Intergovernmental	8	5,893,264	5,955,674	10,585,757	
Licenses & Permits	9	49,235	49,235	69,443	
Charges for Service	10	920,590	926,227	1,027,154	
Use of Money & Property	11	301,370	463,792	238,956	
Miscellaneous	12	319,174	596,099	441,428	
Subtotal Revenues	13	24,775,309	24,260,475	29,869,291	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	3,829,250	3,741,662	3,200,872	
Operating Transfers In	15	3,117,958	3,036,967	2,728,134	
Proceeds of Fixed Asset Sales	16	15,000	15,000	58,615	
Total Revenues & Other Sources	17	31,737,517	31,054,104	35,856,912	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	9,779,017	9,506,143	8,742,270	5.76
Physical Health and Social Services	19	1,815,830	1,600,098	1,296,918	18.33
Mental Health, ID & DD	20	0	0	1,270,075	
County Environment and Education	21	1,513,772	1,404,859	1,366,004	5.27
Roads & Transportation	22	6,941,680	6,444,610	5,819,190	9.22
Government Services to Residents	23	1,033,196	1,069,610	1,053,589	-0.97
Administration	24	7,215,816	6,009,797	3,845,760	36.98
Nonprogram Current	25	0	0	0	
Debt Service	26	3,884,009	3,680,718	3,362,201	7.48
Capital Projects	27	2,223,347	4,194,000	3,637,441	-21.82
Subtotal Expenditures	28	34,406,667	33,909,835	30,393,448	
Other Financing Uses:					
Operating Transfers Out	29	3,117,958	3,036,967	2,728,134	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	37,524,625	36,946,802	33,121,582	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-5,787,108	-5,892,698	2,735,330	
Beginning Fund Balance - July 1,	33	14,568,401	20,461,099	17,725,769	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,671,853	5,989,587	15,252,865	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	2,466,553	0	703,929	
Fund Balance - Unassigned	39	1,642,887	8,578,814	4,504,305	
Total Ending Fund Balance - June 30,	40	8,781,293	14,568,401	20,461,099	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	12,785,789		
Rural Only Levies*:	2,473,887	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:	554,396		

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

Dewey Byar Trust created a savings of $0.02 per thousand of taxable value.

Fiscal Year July 1, 2023 - June 30, 2024
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: 3/28/2023 Meeting Time: 09:00 AM Meeting Location: Courthouse, 2nd floor meeting room, 513 N Main, Burlington
Contact Person: Cheryl McVey Contact Phone Number: (319) 753-8274

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

County Website (if available)
www.dmcounty.com

County Telephone Number
(319) 753-8274

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	1,752,770,841	1,899,660,917	1,899,660,917	
Requested Tax Dollars-General Basic	2	6,134,697		6,838,779	
Requested Tax Dollars-General Supplemental	3	2,506,462		3,191,430	
Requested Tax Dollars-General Services Total	4	8,641,159	8,641,159	10,030,209	16.07
Estimated Tax Rate-General Services	5	4.93000	4.54879	5.28000	
Taxable Valuations-Rural Services	6	715,349,390	725,014,947	725,014,947	
Requested Tax Dollars-Rural Basic	7	2,582,411		2,617,304	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	2,582,411	2,582,411	2,617,304	1.35
Estimated Tax Rate-Rural Services	10	3.61000	3.56187	3.61000	

Explanation of increases in the budget:
Possible loss of value due to pending litigation, an ex post facto decrease in the residential rollback, and a significant increase in TIF increment values.
If applicable, the above notice is also available online at:
www.desmoinescounty.com
The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.
Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.
Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022	
Taxes Levied on Property	1	9,742,038	2,473,887		3,043,751		15,259,676	14,549,983	15,032,097	1
Less: Uncollected Delinquent Taxes - Levy Year	2	2,708	682		1,105		4,495	4,765	4,765	2
Less: Credits to Taxpayers	3	450,534	108,404		191,346		750,284	1,140,945	1,201,584	3
Net Current Property Taxes	4	9,288,796	2,364,801		2,851,300		14,504,897	13,404,273	13,825,748	4
Delinquent Property Tax Revenue	5	2,520	700		2,000		5,220	5,220	2,553	5
Penalties, Interest & Costs on Taxes	6	87,250					87,250	87,250	142,686	6
Other County Taxes/TIF Tax Revenues	7	1,168,434	1,426,417	0	99,458	0	2,694,309	2,772,705	3,535,566	7
Intergovernmental	8	2,148,279	3,495,612	0	249,373	0	5,893,264	5,955,674	10,585,757	8
Licenses & Permits	9	34,235	15,000	0	0	0	49,235	49,235	69,443	9
Charges for Service	10	914,590	6,000	0	0	0	920,590	926,227	1,027,154	10
Use of Money & Property	11	301,368	2	0	0	0	301,370	463,792	238,956	11
Miscellaneous	12	280,500	38,674	0	0	0	319,174	596,099	441,428	12
Subtotal Revenues	13	14,225,972	7,347,206	0	3,202,131	0	24,775,309	24,260,475	29,869,291	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	3,829,250	0	0	0	0	3,829,250	3,741,662	3,200,872	14
Operating Transfers In	15	619,626	2,498,332	0	0	0	3,117,958	3,036,967	2,728,134	15
Proceeds of Fixed Asset Sales	16	15,000	0	0	0	0	15,000	15,000	58,615	16
Total Revenues & Other Sources	17	18,689,848	9,845,538	0	3,202,131	0	31,737,517	31,054,104	35,856,912	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	9,577,730	201,287			0	9,779,017	9,506,143	8,742,270	18
Physical Health and Social Services	19	1,815,830	0			0	1,815,830	1,600,098	1,296,918	19
Mental Health, ID & DD	20	0	0			0	0	0	1,270,075	20
County Environment and Education	21	1,094,684	419,088			0	1,513,772	1,404,859	1,366,004	21
Roads & Transportation	22	0	6,941,680			0	6,941,680	6,444,610	5,819,190	22
Government Services to Residents	23	1,026,706	6,490			0	1,033,196	1,069,610	1,053,589	23
Administration	24	7,215,816	0			0	7,215,816	6,009,797	3,845,760	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		3,884,009	0	3,884,009	3,680,718	3,362,201	26
Capital Projects	27	1,308,347	915,000	0		0	2,223,347	4,194,000	3,637,441	27
Subtotal Expenditures	28	22,039,113	8,483,545	0	3,884,009	0	34,406,667	33,909,835	30,393,448	28
Other Financing Uses:										
Operating Transfers Out	29	940,194	2,177,764	0	0	0	3,117,958	3,036,967	2,728,134	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	22,979,307	10,661,309	0	3,884,009	0	37,524,625	36,946,802	33,121,582	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-4,289,459	-815,771	0	-681,878	0	-5,787,108	-5,892,698	2,735,330	32
Beginning Fund Balance - July 1, 2023	33	9,208,032	3,477,408	0	1,882,961	0	14,568,401	20,461,099	17,725,769	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	809,133	2,661,637	0	1,201,083	0	4,671,853	5,989,587	15,252,865	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	2,466,553	0	0	0	0	2,466,553	0	703,929	38
Fund Balance - Unassigned	39	1,642,887	0	0	0	0	1,642,887	8,578,814	4,504,305	39
Total Ending Fund Balance - June 30,	40	4,918,573	2,661,637	0	1,201,083	0	8,781,293	14,568,401	20,461,099	40

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

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2023 - June 30, 2024

County Number: 29 County Name: DES MOINES COUNTY Date Adopted: (entered upon adoption)

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. 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

		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		1,899,660,917		1,839,387,123	
General Basic	2	6,838,779		3.60000		6,621,794
+ Cemetery (Pioneer - 331.424B)	3	31,050		0.01635		30,074
= Total for General Basic	4	6,869,829				6,651,868
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	3,191,430		1.68000		3,090,170
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	1,405,024				1,360,448
Debt Service (from Form 703 col. I Countywide total)	9	3,135,509	2,059,637,468	1.52236	1,999,363,674	3,043,751
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	13,196,768		6.81871		12,785,789
B. All Rural Services Only Levies:	13		725,014,947		685,287,367	
Rural Services Basic	14	2,617,304		3.61000		2,473,887
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,617,304		3.61000		2,473,887
Subtotal Countywide/All Rural Services (A + B)	21	15,814,072		10.42871		15,259,676
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	15,814,072				15,259,676

Compensation Schedule for FY 2023/2024

Elected Official	Annual Salary
Attorney	130,551.89
Auditor	81,391.64
Recorder	80,106.79
Treasurer	80,634.2
Sheriff	123,545.11
Supervisors	41,356.82
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers	4
	Names of Official County Newspapers:
1	The Hawk Eye
2	Des Moines County News
3	Mediapolis News
4	Burlington Beacon
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 levieswere voted on all taxable property of this county

Shane A McCampbell 4/18/23 Sara Doty 4/18/23
(Board Chairperson) (Date) (County Auditor) (Date)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

Sara Doty 4/18/23
(County Auditor Signature of Certification) (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 2023/2024	Re-Est 2022/2023	Actual 2021/2022	
TAXED LEVIED ON PROPERTY	1	6,651,868	3,090,170		2,473,887	0		0		3,043,751		15,259,676	14,549,983	15,032,097	1
Less: Uncoll: Del. Taxes Levy Year	2	2,045	663		682					1,105		4,495	4,765	4,765	2
Less: Credits to Taxpayers	3	333,656	116,878		108,404					191,346		750,284	1,140,945	1,201,584	3
1000 Net Current Property Taxes	4	6,316,167	2,972,629		2,364,801	0		0		2,851,300		14,504,897	13,404,273	13,825,748	4
1010 Delinq. Property Tax Revenue	5	1,775	745		700	0		0		2,000		5,220	5,220	2,553	5
11XX Penalties, Int, & Costs on Taxes	6	87,250										87,250	87,250	142,686	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	15,500	3,713		8,000					7,700		34,913	35,138	36,134	7
13XX Voter Approved Local Option Taxes	8	610,000			375,000		900,000					1,885,000	1,937,444	2,697,286	8
14XX Gambling Taxes	9	220,000										220,000	241,000	254,652	9
15XX TIF Tax Revenues	10											0	0	0	10
16XX Utility Tax Replacement Excise Taxes	11	217,961	101,260		143,417	0		0		91,758		554,396	559,123	547,494	11
17XX Taxes Collected for Other Governments	11B											0	0	0	11B
Subtotal	12	1,063,461	104,973	0	526,417	0	900,000	0	0	99,458	0	2,694,309	2,772,705	3,535,566	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	5,000					3,338,880					3,343,880	3,287,741	3,587,786	13
21XX State Replacements Against Levied Taxes	14	333,656	116,878		108,404					191,346		750,284	859,797	880,941	14
22XX Other State Tax Replacements	15	101,302	40,898		42,328					58,027		242,555	281,148	320,643	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	352,967		500								353,467	369,085	4,061,060	16
25XX Contributions from Other Intergovernmental Units	17	461,407	23,000	469,876								954,283	926,202	1,377,988	17
26XX, 27XX State Grants and Entitlements	18	237,795					1,000					238,795	221,701	345,261	18
28XX Federal Grants and Entitlements	19	5,000										5,000	5,000	4,394	19
29XX Payments in Lieu of Taxes	20						5,000					5,000	5,000	7,684	20
Subtotal (lines 13 - 20)	21	1,497,127	180,776	470,376	150,732	0	3,344,880	0	0	249,373	0	5,893,264	5,955,674	10,585,757	21
3XXX Licenses & Permits	22	34,235					15,000					49,235	49,235	69,443	22
4XXX, 5XXX Charges for Service	23	757,470		157,120				6,000				920,590	926,227	1,027,154	23
6XXX Use of Money & Property	24	141,252		160,116				2				301,370	463,792	238,956	24
8XXX Miscellaneous	25	168,350	20,000	92,150			23,000	15,674				319,174	596,099	441,428	25
Total Revenues	26	10,067,087	3,279,123	879,762	3,042,650	0	4,282,880	21,676	0	3,202,131	0	24,775,309	24,260,475	29,869,291	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27			619,626			320,568					940,194	888,236	430,327	27
9020 From Rural Services Basic	28						2,177,764					2,177,764	2,148,731	2,141,913	28
90xx From Other Budgetary Funds	29											0	0	155,894	29
Subtotal (lines 27- 29)	30	0	0	619,626	0	0	2,498,332	0	0	0	0	3,117,958	3,036,967	2,728,134	30
91XX Proceeds\Gen Long-Term Debt	31		2,520,903	1,308,347								3,829,250	3,741,662	3,200,872	31
92XX Proceeds\Gen Capital Asset Sales	32	15,000										15,000	15,000	58,615	32
Total Revenues and Other Sources	33	10,082,087	5,800,026	2,807,735	3,042,650	0	6,781,212	21,676	0	3,202,131	0	31,737,517	31,054,104	35,856,912	33
Beginning Fund Balance - July 1, NaN	34	7,560,788	470,716	1,176,528	1,192,248		2,195,680	89,480		1,882,961		14,568,401	20,461,099	17,725,769	34
Total Resources	35	17,642,875	6,270,742	3,984,263	4,234,898	0	8,976,892	111,156	0	5,085,092	0	46,305,918	51,515,203	53,582,681	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	-281,148	-320,643	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	1,339,683	478,883	8,000	201,287					2,027,853	1,884,511	1,836,898	1
1010 - Investigations	2	270,572	102,265	1,800						374,637	363,004	318,605	2
1020 - Unified Law Enforcement	3									0	0	0	3
1030 - Contract Law Enforcement	4	2,000	323							2,323	2,329	277	4
1040 - Law Enforcement Communications	5	3,000								3,000	3,000	4,505	5
1050 - Adult Correctional Services	6	2,206,311	716,591	33,150						2,956,052	3,000,100	2,726,989	6
1060 - Administration	7	663,184	252,617							915,801	896,430	865,568	7
Subtotal	8	4,484,750	1,550,679	42,950	201,287	0	0	0	0	6,279,666	6,149,374	5,752,842	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,003,884	377,637	37,500						1,419,021	1,365,710	1,218,491	9
1110 - Medical Examiner	10	242,600								242,600	242,600	195,388	10
1120 - Child Support Recovery	11									0	0	0	11
Subtotal	12	1,246,484	377,637	37,500	0	0	0	0	0	1,661,621	1,608,310	1,413,879	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0	0	0	13
1210 - Emergency Management	14		1,380,130							1,380,130	1,290,859	1,273,933	14
1220 - Fire Protection & Rescue Services	15									0	0	0	15
1230 - E911 Service Board	16									0	0	0	16
Subtotal	17	0	1,380,130	0	0	0	0	0	0	1,380,130	1,290,859	1,273,933	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		7,200							7,200	7,200	7,620	18
1410 - Research & Other Assistance	19									0	0	0	19
1420 - Bailiff Services	20									0	0	0	20
Subtotal	21	0	7,200	0	0	0	0	0	0	7,200	7,200	7,620	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22									0	0	0	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		400,000							400,000	400,000	230,224	24
1530 - Court Costs	25		26,400							26,400	26,400	39,877	25
1540 - Service of Civil Papers	26									0	0	0	26
Subtotal	27	0	426,400	0	0	0	0	0	0	426,400	426,400	270,101	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		24,000							24,000	24,000	23,895	30
Subtotal	31	0	24,000	0	0	0	0	0	0	24,000	24,000	23,895	31
Total - Public Safety & Legal Services	32	5,731,234	3,766,046	80,450	201,287	0	0	0	0	9,779,017	9,506,143	8,742,270	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	468,123	213,014							681,137	700,843	551,675	1
3010 - Communicable Disease Prevention & Control Services	2	25,400								25,400	25,400	20,426	2
3020 - Environmental Health	3	102,100								102,100	102,100	80,734	3
3040 - Health Administration	4	236,252	92,224							328,476	333,538	346,186	4
3050 - Support of Hospitals	5									0	0	0	5
Subtotal	6	831,875	305,238	0	0	0	0	0	0	1,137,113	1,161,881	999,021	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	246,396								246,396	261,624	152,353	7
3110 - General Welfare Services	8	51,400								51,400	51,400	25,035	8
3120 - Care in County Care Facility	9									0	0	0	9
Subtotal	10	297,796	0	0	0	0	0	0	0	297,796	313,024	177,388	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	51,259	26,612							77,871	77,143	61,396	11
3210 - General Services to Veterans	12	33,050								33,050	33,050	20,231	12
Subtotal	13	84,309	26,612	0	0	0	0	0	0	110,921	110,193	81,627	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	38,882	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	38,882	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	1,228,980	331,850	255,000	0	0	0	0	0	1,815,830	1,600,098	1,296,918	26

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
County Name: DES MOINES COUNTY
County No: 29

		TOTALS	
		Actual 2021/2022	
SERVICES TO PERSONS WITH:			
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS			
400X - Information & Education Services	1	0	1
402X - Coordination Services	2	64,027	2
403X- Personal & Environ. Sprt	3	0	3
404X-Treatment Services	4	0	4
405X-Vocational & Day Services	5	0	5
406X-Lic/Cert. Living Arrangements	6	0	6
407X - Inst/Hospital & Commit Services	7	0	7
Subtotal	8	64,027	8
42XX - INTELLECTUAL DISABILITY			
420X - Information & Education Services	9	0	9
422X - Coordination Services	10	0	10
423X- Personal & Environ. Sprt	11	0	11
424X-Treatment Services	12	0	12
425X-Vocational & Day Services	13	0	13
426X-Lic/Cert. Living Arrangements	14	0	14
427X - Inst/Hospital & Commit Services	15	0	15
Subtotal	16	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES			
430X - Information & Education Services	17	0	17
432X - Coordination Services	18	0	18
433X- Personal & Environ. Sprt	19	0	19
434X-Treatment Services	20	0	20
435X-Vocational & Day Services	21	0	21
436X-Lic/Cert. Living Arrangements	22	0	22
437X - Inst/Hospital & Commit Services	23	0	23
Subtotal	24	0	24
44XX - GENERAL ADMINISTRATION			
4411-Direct Administration	25	119,417	25
4412-Purchased Administration	26	0	26
4413-Distrib to Regional Fiscal Agent	27	939,725	27
Subtotal	28	1,059,142	28
45XX - COUNTY PRVD CASE MGMT			
Subtotal	29	0	29
46XX - COUNTY PRVD SERVICES			
Subtotal	30	146,906	30
47XX - BRAIN INJURY			
470X - Information & Education Services	31	0	31
472X - Coordination Services	32	0	32
473X- Personal & Environ. Sprt	33	0	33
474X-Treatment Services	34	0	34
475X-Vocational & Day Services	35	0	35
476X-Lic/Cert. Living Arrangements	36	0	36
477X - Inst/Hospital & Commit Services	37	0	37
Subtotal	38	0	38
Total - Mental Health, ID & DD	39	1,270,075	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0	0	0	1
6010 - Weed Eradication	2				35,000					35,000	32,000	27,340	2
6020 - Solid Waste Disposal	3				166,000					166,000	150,000	143,011	3
6030 - Environmental Restoration	4									0	0	0	4
Subtotal	5	0	0	0	201,000	0	0	0	0	201,000	182,000	170,351	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6		48,907	147,109						196,016	192,954	191,503	6
6110 - Maintenance & Operations	7		101,147	427,064						528,211	509,887	540,290	7
6120 - Recreation & Environmental Educ.	8		43,776	109,181						152,957	147,730	160,705	8
Subtotal	9	0	193,830	683,354	0	0	0	0	0	877,184	850,571	892,498	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			57,000					62,000	61,663	62,934	13
6310 - Housing Rehabilitation & Develop.	14									0	0	0	14
6320 - Community Economic Development	15	132,500								132,500	77,500	20,000	15
Subtotal	16	137,500	0	0	57,000	0	0	0	0	194,500	139,163	82,934	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				161,088					161,088	158,125	155,221	17
6410 - Historic Preservation	18									0	0	0	18
6420 - Fair & 4-H Clubs	19									0	0	0	19
6430 - Fairgrounds	20	80,000								80,000	75,000	65,000	20
6440 - Memorial Halls	21									0	0	0	21
6450 - Other Educational Services	22									0	0	0	22
Subtotal	23	80,000	0	0	161,088	0	0	0	0	241,088	233,125	220,221	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	217,500	193,830	683,354	419,088	0	0	0	0	1,513,772	1,404,859	1,366,004	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						320,420			320,420	311,870	283,751	1
7010 - Engineering	2						547,640			547,640	546,848	523,023	2
Subtotal	3	0	0	0	0	0	868,060	0	0	868,060	858,718	806,774	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						309,650			309,650	335,850	175,693	4
7110 - Roads	5				262,000		2,683,600			2,945,600	2,947,237	2,661,158	5
7120 - Snow & Ice Control	6						360,750			360,750	331,380	329,426	6
7130 - Traffic Controls	7						304,225			304,225	149,025	264,695	7
7140 - Road Clearing	8						177,175			177,175	169,775	124,748	8
Subtotal	9	0	0	0	262,000	0	3,835,400	0	0	4,097,400	3,933,267	3,555,720	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						760,000			760,000	640,000	446,525	10
7210 - Equipment Operations	11						830,500			830,500	853,480	733,053	11
7220 - Tools, Materials & Supplies	12						44,000			44,000	44,000	21,980	12
7230 - Real Estate & Buildings	13						317,950			317,950	91,375	231,368	13
Subtotal	14	0	0	0	0	0	1,952,450	0	0	1,952,450	1,628,855	1,432,926	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15				23,770					23,770	23,770	23,770	15
7310 - Ground Transportation	16									0	0	0	16
Subtotal	17	0	0	0	23,770	0	0	0	0	23,770	23,770	23,770	17
Total - Roads & Transportation	18	0	0	0	285,770	0	6,655,910	0	0	6,941,680	6,444,610	5,819,190	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	155,692	26,768							182,460	247,522	269,229	1
8010 - Local Elections	2									0	0	26,121	2
8020 - Township Officials	3				490					490	490	921	3
Subtotal	4	155,692	26,768	0	490	0	0	0	0	182,950	248,012	296,271	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	340,626	158,190							498,816	487,806	452,926	5
8101 - Driver Licenses Services	6									0	0	0	6
8110 - Recording of Public Documents	7	239,380	106,050					6,000		351,430	333,792	304,392	7
Subtotal	8	580,006	264,240	0	0	0	0	6,000	0	850,246	821,598	757,318	8
Total - Government Services to Residents	9	735,698	291,008	0	490	0	0	6,000	0	1,033,196	1,069,610	1,053,589	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	3,562,352	41,658	5,000						3,609,010	2,561,949	1,303,843	1
9010 - Administrative Management Services	2	303,007	129,816							432,823	385,852	290,989	2
9020 - Treasury Management Services	3	280,006	110,503							390,509	382,966	356,755	3
9030 - Other Policy & Administration	4									0	0	0	4
9040 - Reimbursable MHDS Direct Expenses	5			370,744						370,744	374,895		5
Subtotal	6	4,145,365	281,977	375,744	0	0	0	0	0	4,803,086	3,705,662	1,951,587	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	679,672	110,255	102,416						892,343	879,938	741,722	7
9110 - Information Tech Services	8	507,238	132,625							639,863	600,773	452,978	8
9120 - GIS Systems	9			283,524						283,524	241,424	200,578	9
Subtotal	10	1,186,910	242,880	385,940	0	0	0	0	0	1,815,730	1,722,135	1,395,278	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		585,000							585,000	570,000	487,128	11
9210 - Safety of Workplace	12									0	0	0	12
9220 - Fidelity of Public Officers	13									0	0	0	13
9230 - Unemployment Compensation	14		12,000							12,000	12,000	11,767	14
Subtotal	15	0	597,000	0	0	0	0	0	0	597,000	582,000	498,895	15
Total - Administration	16	5,332,275	1,121,857	761,684	0	0	0	0	0	7,215,816	6,009,797	3,845,760	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0		0	1
0020 - Interest on Short-Term Debt	2											0		0	2
0030 - Other Nonprogram Current	3											0		0	3
0040 - Other County Enterprises	4											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									3,871,009		3,871,009	3,664,896	3,358,491	6
0110 - Interest and Fiscal Charges	7									13,000		13,000	15,822	3,710	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		3,884,009	0	3,884,009	3,680,718	3,362,201	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						915,000					915,000	3,000,000	2,438,245	9
0210 - Conservation Land Acquisition & Dev.	10											0	0	21,447	10
0220 - Other Capital Projects	11			1,308,347								1,308,347	1,194,000	1,177,749	11
Total Capital Projects	12	0	0	1,308,347	0	0	915,000	0	0		0	2,223,347	4,194,000	3,637,441	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	5,731,234	3,766,046	80,450	201,287	0	0	0			0	9,779,017	9,506,143	8,742,270	13
Total Physical Health and Social Services	14	1,228,980	331,850	255,000	0	0	0	0			0	1,815,830	1,600,098	1,296,918	14
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0			0	0	0	1,270,075	15
Total County Environment and Education	16	217,500	193,830	683,354	419,088	0	0	0			0	1,513,772	1,404,859	1,366,004	16
Total Roads & Transportation	17	0	0	0	285,770	0	6,655,910	0			0	6,941,680	6,444,610	5,819,190	17
Total Government Services to Residents	18	735,698	291,008	0	490	0	0	6,000			0	1,033,196	1,069,610	1,053,589	18
Total Administration	19	5,332,275	1,121,857	761,684	0	0	0	0			0	7,215,816	6,009,797	3,845,760	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		3,884,009	0	3,884,009	3,680,718	3,362,201	21
Total Capital Projects	22	0	0	1,308,347	0	0	915,000	0	0		0	2,223,347	4,194,000	3,637,441	22
Total - All Expenditures	23	13,245,687	5,704,591	3,088,835	906,635	0	7,570,910	6,000	0	3,884,009	0	34,406,667	33,909,835	30,393,448	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0		0	24
To Rural Services Supplemental	25											0		0	25
To Secondary Roads	26				2,177,764							2,177,764	2,148,731	2,441,023	26
To Other Budgetary Funds	27	940,194										940,194	888,236	287,111	27
Total Operating Transfers Out	28	940,194	0	0	2,177,764	0	0	0	0	0	0	3,117,958	3,036,967	2,728,134	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		566,151	242,982	1,150,499		1,405,982	105,156		1,201,083		4,671,853	5,989,587	15,252,865	32
Fund Balance - Committed	33											0		0	33
Fund Balance - Assigned	34	1,814,107		652,446								2,466,553		703,929	34
Fund Balance - Unassigned	35	1,642,887	0	0	0	0	0	0	0	0		1,642,887	8,578,814	4,504,305	35
Total Ending Fund Balance - June 30,	36	3,456,994	566,151	895,428	1,150,499	0	1,405,982	105,156	0	1,201,083	0	8,781,293	14,568,401	20,461,099	36
Total Requirements	37	17,642,875	6,270,742	3,984,263	4,234,898	0	8,976,892	111,156	0	5,085,092	0	46,305,918	51,515,203	53,582,681	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 2023/2024**	**Interest Due 2023/2024**	**Bond Registration Due 2023/2024**	**TOTAL OBLIGATION Due 2023/2024**	**Amount Paid by Other Funds & Debt Service Fund Balance**	**Current Year Utility Replacement & Debt Service Taxes**
Insurance/Capital Project FY24 Series 2023	1	3,913,663	2023-017	3,913,663	5,000	8,000	3,926,663	791,154	3,135,509
	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:				3,913,663	5,000	8,000	3,926,663	791,154	3,135,509
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:	3.60000
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	189,966

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
City TIF's limit the amount of growth in the General fund.