

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	Urban Areas:	6.81871
Rural Only Levies*:	2,452,137		
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: the meeting can be viewed by live stream at <https://desmoinescounty.iowa.gov/live/>

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

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

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, 2024 - June 30, 2025

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. 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

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	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 Less: Uncoil: Del. Taxes Levy Year	6,779,774	3,080,568		2,452,137	0		0		3,455,971		15,259,676	14,234,363	1							
2 Less: Credits to Taxpayers	2,280	927		964					1,213		5,384	5,384	2							
3 1000 Net Current Property Taxes	234,391	107,068		87,294					102,286		530,662	873,074	3							
4 1010 Delinq. Property Tax Revenue	6,543,103	2,972,573		2,363,879	0				3,352,472		14,724,519	13,355,905	4							
5 11XX Penalties, Int. & Costs on Taxes	1,775	745		700					2,000		4,720	-18,414	5							
6 12XX Other County Taxes	77,750									77,750	77,750	103,804	6							
OTHER COUNTY TAXES/TIF REVENUES																				
7 13XX Voter Approved Local Option Taxes	15,000	3,713		9,000					7,160		35,696	35,941	7							
8 14XX Gambling Taxes	620,000			400,000		1,000,000				2,020,000	1,960,000	2,283,029	8							
9 15XX TIF Tax Revenues	220,000									220,000	236,123	242,837	9							
10 16XX Utility Tax Replacement Excise Taxes	210,613	95,692		138,907	0				98,861		544,073	561,546	11							
11B 17XX Taxes Collected for Other Governments											0	0	11B							
12 Subtotal	1,065,613	99,405	0	547,907	0	1,000,000	0	0	106,021	0	2,818,946	2,776,362	12							
INTERGOVERNMENTAL REVENUE																				
13 20XX State Shared Revenues	5,000					3,397,997					3,402,997	3,343,880	13							
14 21XX State Replacements Against Levied Taxes	234,391	107,068		87,294					102,286		531,039	866,154	14							
15 22XX Other State Tax Replacements	241,700	112,194		57,700					104,851		516,445	561,293	15							
16 23XX, 24XX State/Federal Pass-Thru Revenues	292,900		500							293,400	374,800	443,529	16							
17 25XX Contributions from Other Intergovernmental Units	511,598		513,703							1,025,301	983,203	299,211	17							
18 26XX, 27XX State Grants and Entitlements	229,795					1,000				230,795	263,652	297,305	18							
19 28XX Federal Grants and Entitlements	5,000									5,000	5,000	3,588	19							
20 29XX Payments in Lieu of Taxes						5,000					5,000	5,000	20							
21 Subtotal (lines 13 - 20)	1,520,384	219,262	514,203	144,994	0	3,403,997	0	207,137		6,009,977	6,068,290	5,767,920	21							
22 3XXX Licenses & Permits	34,485					15,000				49,485	50,085	71,458	22							
23 4XXX, 5XXX Charges for Service	786,120		188,160				6,000			980,280	953,030	960,375	23							
24 6XXX Use of Money & Property	306,761		160,116				100			466,977	940,508	772,677	24							
25 8XXX Miscellaneous	213,550		56,845			23,000				309,069	412,306	771,208	25							
26 Total Revenues	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	26							
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																				
27 9000 From General Basic			601,236			332,743					933,979	940,194	881,942	27						
28 9020 From Rural Services Basic						2,156,131					2,177,764	2,148,731	28							
29 90xx From Other Budgetary Funds											0	0	29							
30 Subtotal (lines 27- 29)	0	0	601,236	0	0	2,488,874	0	0	0	0	3,090,110	3,117,958	3,030,673	30						
31 91XX Proceeds/Gen Long-Term Debt		2,872,000	684,775								3,556,775	3,829,250	3,335,562	31						
32 92XX Proceeds/Gen Capital Asset Sales	20,000									20,000	20,000	78,175	32							
33 Total Revenues and Other Sources	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						
34 Beginning Fund Balance - July 1, NaN	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						
35 Total Resources	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						
36 Loss on Nonreplaced Credits Against Levied Taxes	0	0	0	0	0	0	0	0	0	0	800	-6,920	36							

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

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	478,045	200,911							678,956	665,156	582,715	1			
3010 - Communicable Disease Prevention & Control Services	25,400								25,400	32,400	23,180	2			
3020 - Environmental Health	99,100								99,100	98,200	102,018	3			
3040 - Health Administration	233,532	89,161							322,693	328,476	400,616	4			
3050 - Support of Hospitals									0	0	0	5			
Subtotal	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	209,248								209,248	196,396	262,852	7			
3110 - General Welfare Services	51,400								51,400	51,400	7,019	8			
3120 - Care in County Care Facility									0	0	0	9			
Subtotal	260,648	0	0	0	0	0	0	0	260,648	247,796	269,871	10			
SERVICES TO MILITARY VETERANS PROGRAM															
3200 - Administration	52,962	27,679							80,641	77,871	79,970	11			
3210 - General Services to Veterans	23,050								23,050	33,050	6,275	12			
Subtotal	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									0	0	0	14			
3310 - Family Protective Services									0	0	0	15			
3320 - Services for Disabled Children									0	0	0	16			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	17			
SERVICES TO OTHER ADULTS PROGRAM															
3400 - Services to the Elderly									0	0	0	18			
3410 - Other Social Services	15,000								15,000	15,000	15,992	19			
3420 - Social Services Business Operations									0	0	0	20			
Subtotal	15,000	0	0	0	0	0	0	0	15,000	15,000	15,992	21			
CHEMICAL DEPENDENCY PROGRAM															
3500 - Treatment Services									0	0	0	22			
3510 - Preventive Services									0	0	0	23			
3520 - Opioid Litigation Settlement			255,000						255,000	0	0	24			
Subtotal	0	0	255,000	0	0	0	0	0	255,000	0	0	25			
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	1,187,737	317,751	255,000	0	0	0	0	0	1,760,488	1,497,949	1,480,637	26			

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

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

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						341,415			341,415	322,420	307,089	1		
	7010 - Engineering						564,785			564,785	589,640	501,051	2		
	Subtotal	0	0	0	0	0	906,200	0	0	906,200	912,060	808,140	3		
ROADWAY MAINTENANCE PROGRAM															
	7100 - Bridges & Culverts						343,100			343,100	309,650	315,981	4		
	7110 - Roads				293,000		2,861,260			3,154,260	3,105,600	2,378,277	5		
	7120 - Snow & Ice Control						415,700			415,700	360,750	290,676	6		
	7130 - Traffic Controls						162,000			162,000	304,225	115,303	7		
	7140 - Road Clearing						202,000			202,000	177,175	139,091	8		
	Subtotal	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						1,300,000			1,300,000	760,000	413,240	10		
	7210 - Equipment Operations						906,600			906,600	830,450	722,341	11		
	7220 - Tools, Materials & Supplies						44,000			44,000	44,000	26,494	12		
	7230 - Real Estate & Buildings						361,540			361,540	317,950	137,047	13		
	Subtotal	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					24,483				24,483	23,770	23,770	15		
	7310 - Ground Transportation									0	0	0	16		
	Subtotal	0	0	0	24,483	0	0	0	0	24,483	23,770	23,770	17		
	Total - Roads & Transportation	0	0	0	317,483	0	7,502,400	0	0	7,819,883	7,145,630	5,370,360	18		

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	237,133	20,958							258,091	174,742	205,170			
8010 - Local Elections	35,200	257							35,457	34,411	0			
8020 - Township Officials				490					490	490	711			
Subtotal	272,333	21,215	0	490	0	0	0	0	294,038	209,643	205,881			
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations& Licensing	345,406	126,686							472,092	492,999	431,165			
8101 - Driver Licenses Services									0	0	0			
8110 - Recording of Public Documents	248,340	110,600					6,000		364,940	340,130	317,905			
Subtotal	593,746	237,286	0	0	0	0	6,000	0	837,032	833,129	749,070			
Total - Government Services to Residents	866,079	258,501	0	490	0	0	6,000	0	1,131,070	1,042,772	954,951			

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

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

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	3,556,775		3,556,775	5,000	14,000	3,575,775	20,943	3,554,832
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						0		0
						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
						22		0
						23		0
						24		0
						25		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							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:

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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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