

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
County Name: APPANOOSE COUNTY County Number: 04

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

Meeting Date: 3/21/2022 Meeting Time: 09:30 AM Meeting Location: Boardroom, 1st Floor Courthouse, 201 N 12th St

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-gov-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)
<https://appanoosecounty.iowa.gov>

County Telephone Number
(641) 856-6191

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,559,100	4,785,568	4,680,235	-1.30
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	321,148	357,050	357,318	
Net Current Property Taxes	4	4,237,952	4,428,518	4,322,917	
Delinquent Property Tax Revenue	5	0	0	112,129	
Penalties, Interest & Costs on Taxes	6	12,000	12,000	103,211	
Other County Taxes/TIF Tax Revenues	7	1,274,196	1,387,454	1,488,361	-7.47
Intergovernmental	8	4,068,215	3,920,142	6,273,465	
Licenses & Permits	9	4,150	4,150	5,824	
Charges for Service	10	341,500	357,150	432,816	
Use of Money & Property	11	30,015	50,775	30,073	
Miscellaneous	12	40,190	86,188	84,684	
Subtotal Revenues	13	10,008,218	10,246,377	12,853,480	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	102,530	104,430	8,612,323	
Operating Transfers In	15	972,759	816,346	801,080	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	11,083,507	11,167,153	22,266,883	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,217,958	3,012,853	2,760,525	7.97
Physical Health and Social Services	19	529,747	544,248	443,495	9.29
Mental Health, ID & DD	20	0	808,484	529,298	
County Environment and Education	21	814,471	773,544	614,775	15.10
Roads & Transportation	22	4,318,529	4,369,484	3,972,042	4.27
Government Services to Residents	23	623,250	620,127	587,219	3.02
Administration	24	1,221,084	1,095,423	1,003,830	10.29
Nonprogram Current	25	0	0	0	
Debt Service	26	649,330	651,453	100,775	153.84
Capital Projects	27	4,410,000	4,314,350	1,443,229	74.80
Subtotal Expenditures	28	15,784,369	16,189,966	11,455,188	
Other Financing Uses:					
Operating Transfers Out	29	972,759	816,346	801,080	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	16,757,128	17,006,312	12,256,268	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,673,621	-5,839,159	10,010,615	
Beginning Fund Balance - July 1,	33	13,390,141	19,229,300	9,218,685	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	4,000,000	7,808,520	
Fund Balance - Restricted	36	4,484,206	5,837,862	7,452,508	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	3,317,980	3,552,279	3,968,272	
Total Ending Fund Balance - June 30,	40	7,716,520	13,390,141	19,229,300	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,521,050				
Rural Only Levies*:	1,038,050	Urban Areas:		6.80000	
Special District Levies*:	0	Rural Areas:		9.90000	
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	272,124				

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

1. General Basic fund balance includes \$1.2m ARP funds.
2. New jail project continues in FY23 (\$4m).
3. Valuations increased countywide by \$37m; \$23m of that is rural.
4. FY23 is the first year there will be no county levy for mental health.

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2022 - June 30, 2023

County Name: APPANOOSE COUNTY County Number: 04

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

Meeting Date: 3/7/2022 Meeting Time: 09:15 AM Meeting Location: Boardroom, Appanoose County Courthouse: 201 N 12th St, First Floor

Contact Person: Kelly Howard Contact Phone Number: (641) 856-6191

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)
<https://appanoosecounty.iowa.gov>

County Telephone Number
 (641) 856-6191

		Current Year Certified Property Tax FY 2021/2022	Budget Year Effective Property Tax FY 2022/2023	Budget Year Proposed Maximum Property Tax FY 2022/2023	Proposed Percentage Change
Taxable Valuations-General Services	1	510,221,672	548,871,370	548,871,370	
Requested Tax Dollars-General Basic	2	2,449,064		2,634,583	
Requested Tax Dollars-General Supplemental	3	1,020,443		1,097,742	
Requested Tax Dollars-General Services Total	4	3,469,507	3,469,507	3,732,325	7.58
Estimated Tax Rate-General Services	5	6.80000	6.32117	6.80000	
Taxable Valuations-Rural Services	6	330,151,888	354,483,383	354,483,383	
Requested Tax Dollars-Rural Basic	7	1,023,471		1,098,898	
Requested Tax Dollars-Rural Supplemental	8			0	
Requested Tax Dollars-Rural Services Total	9	1,023,471	1,023,471	1,098,898	7.37
Estimated Tax Rate-Rural Services	10	3.10000	2.88722	3.10000	

Explanation of increases in the budget:

Tax levies remain the same as last year. Valuations increased a total of \$37,382,116 and an increase in services for law enforcement expenditures account for the "proposed percentage change".

If applicable, the above notice is also available online at:

Appanoose County Auditor Facebook page

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 2022/2023 Capital Projects	Debt Service	Permanent	TOTALS Budget 2022/2023	TOTALS Re-Est 2021/2022	TOTALS Actual 2020/2021
1	Taxes Levied on Property	3,521,050	1,038,050		0		4,559,100	4,785,568	4,680,235
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	261,896	59,252		0		321,148	357,050	357,318
4	Net Current Property Taxes	3,259,154	978,798		0		4,237,952	4,428,518	4,322,917
5	Delinquent Property Tax Revenue	0	0		0		0	0	112,129
6	Penalties, Interest & Costs on Taxes	12,000					12,000	12,000	103,211
7	Other County Taxes/TIF Tax Revenues	362,176	912,020	0	0	0	1,274,196	1,387,454	1,488,361
8	Intergovernmental	622,462	3,445,753	0	0	0	4,068,215	3,920,142	6,273,465
9	Licenses & Permits	150	4,000	0	0	0	4,150	4,150	5,824
10	Charges for Service	337,300	4,200	0	0	0	341,500	357,150	432,816
11	Use of Money & Property	30,000	15	0	0	0	30,015	50,775	30,073
12	Miscellaneous	10,190	30,000	0	0	0	40,190	86,188	84,684
13	Subtotal Revenues	4,633,432	5,374,786	0	0	0	10,008,218	10,246,377	12,853,480
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	102,530	0	0	0	0	102,530	104,430	8,612,323
15	Operating Transfers In	96,708	876,051	0	0	0	972,759	816,346	801,080
16	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	0
17	Total Revenues & Other Sources	4,832,670	6,250,837	0	0	0	11,083,507	11,167,153	22,266,883
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
18	Public Safety and Legal Services	2,765,364	452,594		0	0	3,217,958	3,012,853	2,760,525
19	Physical Health and Social Services	484,747	45,000		0	0	529,747	544,248	443,495
20	Mental Health, ID & DD	0	0		0	0	0	808,484	529,298
21	County Environment and Education	519,471	295,000		0	0	814,471	773,544	614,775
22	Roads & Transportation	0	4,318,529		0	0	4,318,529	4,369,484	3,972,042
23	Government Services to Residents	614,250	9,000		0	0	623,250	620,127	587,219
24	Administration	1,221,084	0		0	0	1,221,084	1,095,423	1,003,830
25	Nonprogram Current	0	0		0	0	0	0	0
26	Debt Service	102,530	546,800		0	0	649,330	651,453	100,775
27	Capital Projects	0	400,000	4,010,000	0	0	4,410,000	4,314,350	1,443,229
28	Subtotal Expenditures	5,707,446	6,066,923	4,010,000	0	0	15,784,369	16,189,966	11,455,188
	Other Financing Uses:								
29	Operating Transfers Out	8,000	964,759		0	0	972,759	816,346	801,080
30	Refunded Debt/Payments to Escrow	0	0		0	0	0	0	0
31	Total Expenditures & Other Uses	5,715,446	7,031,682	4,010,000	0	0	16,757,128	17,006,312	12,256,268
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses								
32		-882,776	-780,845	-4,010,000	0	0	-5,673,621	-5,839,159	10,010,615
33	Beginning Fund Balance - July 1, 2022	5,055,598	4,307,711	4,026,832	0	0	13,390,141	19,229,300	9,218,685
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	4,000,000	7,808,520
36	Fund Balance - Restricted	940,508	3,526,866	16,832	0	0	4,484,206	5,837,862	7,452,508
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	0	0	0	0	0	0	0	0
39	Fund Balance - Unassigned	3,232,314	0	0	0	0	3,317,980	3,552,279	3,968,272
40	Total Ending Fund Balance - June 30,	4,172,822	3,526,866	16,832	0	0	7,716,520	13,390,141	19,229,300

Proposed tax rate per \$1,000 valuation for County purposes: 6.8 urban areas; 9.9 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2022 - June 30, 2023

County Number: 04 County Name: APPANOOSE COUNTY Date Adopted: 3/21/2022 Resolution # 2022-05

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		548,871,370		517,801,492	
General Basic	2	2,634,583		4.80000		2,485,447
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	2,634,583				2,485,447
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	24,000				22,643
General Supplemental	6	1,097,743		2.00000		1,035,603
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	0	570,548,019	0.00000	539,478,141	0
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	3,732,326		6.80000		3,521,050
B. All Rural Services Only Levies:	13		354,483,383		334,854,751	
Rural Services Basic	14	1,098,898		3.10000		1,038,050
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	1,098,898		3.10000		1,038,050
Subtotal Countywide/All Rural Services (A + B)	21	4,831,224		9.90000		4,559,100
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	4,831,224				4,559,100

Compensation Schedule for FY 2022/2023			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	114,055.9		
Auditor	68,239.32	1	Moravia Union
Recorder	66,470.76	2	
Treasurer	66,470.76	3	
Sheriff	95,116.87	4	
Supervisors	33,339.36	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	33,839.36		

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)

(Date)

(County Auditor)

(Date)

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

(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	0

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: APPANOOSE COUNTY
 County No: 04

		GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021				
LAW ENFORCEMENT PROGRAM																
1	1000 - Uniformed Patrol Services	554,105	224,518		332,953					1,111,576	1,013,509	950,710	1			
2	1010 - Investigations									0			2			
3	1020 - Unified Law Enforcement	82,200	10,000							92,200	111,000	286,101	3			
4	1030 - Contract Law Enforcement				11,641					11,641	16,333	10,673	4			
5	1040 - Law Enforcement Communications	171,557	55,011							226,568	187,761	171,028	5			
6	1050 - Adult Correctional Services	709,565	143,549							853,114	784,987	609,197	6			
7	1060 - Administration	244,242	71,157							315,399	302,015	274,958	7			
8	Subtotal	1,761,669	504,235	0	344,594	0	0	0	0	2,610,498	2,415,605	2,302,667	8			
LEGAL SERVICES PROGRAM																
9	1100 - Criminal Prosecution	183,266	99,194							282,460	272,148	253,728	9			
10	1110 - Medical Examiner	65,000								65,000	62,000	42,317	10			
11	1120 - Child Support Recovery									0			11			
12	Subtotal	248,266	99,194	0	0	0	0	0	0	347,460	334,148	296,045	12			
EMERGENCY SERVICES																
13	1200 - Ambulance Services							95,000		95,000	95,000	81,050	13			
14	1210 - Emergency Management	4,500	24,000					13,000		41,500	41,600	40,236	14			
15	1220 - Fire Protection & Rescue Services									0			15			
16	1230 - E911 Service Board									0			16			
17	Subtotal	4,500	24,000	0	0	0	0	108,000	0	136,500	136,600	121,286	17			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM																
18	1400 - Physical Operations									0			18			
19	1410 - Research & Other Assistance		1,000							1,000	1,000		19			
20	1420 - Bailiff Services									0			20			
21	Subtotal	0	1,000	0	0	0	0	0	0	1,000	1,000	0	21			
COURT PROCEEDINGS PROGRAM																
22	1500 - Juries & Witnesses		2,500							2,500	2,500		22			
23	1510 - (Reserved)												23			
24	1520 - Detention Services		15,000							15,000	17,000	1,302	24			
25	1530 - Court Costs		18,500							18,500	21,000	3,882	25			
26	1540 - Service of Civil Papers									0			26			
27	Subtotal	0	36,000	0	0	0	0	0	0	36,000	40,500	5,184	27			
JUVENILE JUSTICE ADMINISTRATION PROGRAM																
28	1600 - Juvenile Victim Restitution		40,000							40,000	42,000	7,694	28			
29	1610 - Juvenile Representation Services		6,500							6,500	8,000	1,281	29			
30	1620 - Court-Appointed Attorneys & Court Costs for Juveniles		40,000							40,000	35,000	26,368	30			
31	Subtotal	0	86,500	0	0	0	0	0	0	86,500	85,000	35,343	31			
32	Total - Public Safety & Legal Services	2,014,435	750,929	0	344,594	0	0	108,000	0	3,217,958	3,012,853	2,760,525	32			

SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: APPANOOSE COUNTY
 County No: 04

		GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
PHYSICAL HEALTH SERVICES PROGRAM													
1	3000 - Personal & Family Health Services									0			1
2	3010 - Communicable Disease Prevention & Control Services									0			2
3	3020 - Environmental Health				45,000					45,000	45,000	45,000	3
4	3040 - Health Administration	203,018	64,688							267,706	280,615	252,939	4
5	3050 - Support of Hospitals									0			5
6	Subtotal	203,018	64,688	0	45,000	0	0	0	0	312,706	325,615	297,939	6
SERVICES TO POOR PROGRAM													
7	3100 - Administration	11,065								11,065	11,065	8,641	7
8	3110 - General Welfare Services	42,036	1,197							43,233	43,233	31,239	8
9	3120 - Care in County Care Facility									0			9
10	Subtotal	53,101	1,197	0	0	0	0	0	0	54,298	54,298	39,880	10
SERVICES TO MILITARY VETERANS PROGRAM													
11	3200 - Administration	35,919	4,092							40,011	36,785	35,720	11
12	3210 - General Services to Veterans	25,232								25,232	20,050	17,091	12
13	Subtotal	61,151	4,092	0	0	0	0	0	0	65,243	56,835	52,811	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
14	3300 - Youth Guidance		30,000							30,000	40,000	4,292	14
15	3310 - Family Protective Services									0			15
16	3320 - Services for Disabled Children									0			16
17	Subtotal	0	30,000	0	0	0	0	0	0	30,000	40,000	4,292	17
SERVICES TO OTHER ADULTS PROGRAM													
18	3400 - Services to the Elderly	47,500								47,500	47,500	46,000	18
19	3410 - Other Social Services									0			19
20	3420 - Social Services Business Operations									0			20
21	Subtotal	47,500	0	0	0	0	0	0	0	47,500	47,500	46,000	21
CHEMICAL DEPENDENCY PROGRAM													
22	3500 - Treatment Services		20,000							20,000	20,000	2,573	22
23	3510 - Preventive Services									0			23
24	Subtotal	0	20,000	0	0	0	0	0	0	20,000	20,000	2,573	24
25	TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	364,770	119,977	0	45,000	0	0	0	0	529,747	544,248	443,495	25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: APPANOOSE COUNTY
 County No: 04

		TOTALS			
		Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
SERVICES TO PERSONS WITH:					
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS					
400X - Information & Education Services	1	0			1
402X - Coordination Services	2	0	78,751	75,755	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	10,000	1,295	7
Subtotal	8	0	88,751	77,050	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	0	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	0	0	24
44XX - GENERAL ADMINISTRATION					
4411 - Direct Administration	25	0	5,550	3,549	25
4412 - Purchased Administration	26	0			26
4413 - Distrib to Regional Fiscal Agent	27	0	714,183	448,699	27
Subtotal	28	0	719,733	452,248	28
45XX - COUNTY PRVD CASE MGMT					
Subtotal	29	0			29
46XX - COUNTY PRVD SERVICES					
Subtotal	30	0			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	0	0	38
Total - Mental Health, ID & DD	39	0	808,484	529,298	39

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 County Name: APPANOOSE COUNTY
 County No: 04

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021			
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation				6,700			23,339		30,039	6,700	5,686	1		
6010 - Weed Eradication				3,250					3,250	3,250	170	2		
6020 - Solid Waste Disposal									0	13,244		3		
6030 - Environmental Restoration									0			4		
Subtotal	0	0	0	9,950	0	0	23,339	0	33,289	23,194	5,856	5		
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	64,809	19,388							84,197	80,191	52,596	6		
6110 - Maintenance & Operations	172,380	38,994							211,374	205,959	231,295	7		
6120 - Recreation & Environmental Educ.									0			8		
Subtotal	237,189	58,382	0	0	0	0	0	0	295,571	286,150	283,891	9		
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter									0	5,000		10		
6210 - Animal Bounties & State Apiarist Expenses	100								100	100		11		
Subtotal	100	0	0	0	0	0	0	0	100	5,100	0	12		
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls				44,000					44,000	44,000	15,547	13		
6310 - Housing Rehabilitation & Develop.									0			14		
6320 - Community Economic Development	201,000						193,661		394,661	371,000	266,131	15		
Subtotal	201,000	0	0	44,000	0	0	193,661	0	438,661	415,000	281,678	16		
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries				24,050					24,050	21,300	21,300	17		
6410 - Historic Preservation	1,800								1,800	1,800	1,050	18		
6420 - Fair & 4-H Clubs	10,000								10,000	10,000	10,000	19		
6430 - Fairgrounds	10,000								10,000	10,000	10,000	20		
6440 - Memorial Halls	1,000								1,000	1,000	1,000	21		
6450 - Other Educational Services									0			22		
Subtotal	22,800	0	0	24,050	0	0	0	0	46,850	44,100	43,350	23		
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property									0			24		
6510 - Buildings									0			25		
6520 - Equipment									0			26		
6530 - Public Facilities									0			27		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28		
Total - County Environment and Education	461,089	58,382	0	78,000	0	0	0	0	814,471	773,544	614,775	29		

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: APPANOOSE COUNTY
 County No: 04

		GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021				
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM																
	7000 - Administration						387,776			387,776	355,674	326,558	1			
	7010 - Engineering						367,768			367,768	335,901	289,530	2			
	Subtotal	0	0	0	0	0	755,544	0	0	755,544	691,575	616,088	3			
ROADWAY MAINTENANCE PROGRAM																
	7100 - Bridges & Culverts						439,199			439,199	449,199	348,807	4			
	7110 - Roads						1,331,008			1,331,008	1,512,077	1,331,617	5			
	7120 - Snow & Ice Control						136,254			136,254	134,254	150,345	6			
	7130 - Traffic Controls						167,254			167,254	203,318	134,612	7			
	7140 - Road Clearing						159,299			159,299	155,799	156,299	8			
	Subtotal	0	0	0	0	0	2,233,014	0	0	2,233,014	2,454,647	2,121,680	9			
GENERAL ROADWAY EXPENDITURES PROGRAM																
	7200 - New Equipment						470,000			470,000	350,000	429,183	10			
	7210 - Equipment Operations						819,971			819,971	838,262	778,861	11			
	7220 - Tools, Materials & Supplies						20,000			20,000	20,000	22,662	12			
	7230 - Real Estate & Buildings						20,000			20,000	15,000	3,568	13			
	Subtotal	0	0	0	0	0	1,329,971	0	0	1,329,971	1,223,262	1,234,274	14			
MASS TRANSIT PROGRAM																
	7300 - Air Transportation									0			15			
	7310 - Ground Transportation									0			16			
	Subtotal	0	0	0	0	0	0	0	0	0	0	0	17			
	Total - Roads & Transportation	0	0	0	0	0	4,318,529	0	0	4,318,529	4,369,484	3,972,042	18			

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 County Name: APPANOOSE COUNTY
 County No: 04

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021				
REPRESENTATION SERVICES PROGRAM														
1		184,853						184,853	189,952	196,929	1			
2		19,100						19,100	28,100	19,306	2			
3				4,000				4,000	4,000	2,907	3			
4	0	203,953	0	4,000	0	0	0	207,953	222,052	219,142	4			
Subtotal														
STATE ADMINISTRATIVE SERVICES														
5	172,846	59,030						231,876	220,962	200,738	5			
6								0			6			
7	134,067	44,354					5,000	183,421	177,113	167,339	7			
8	306,913	103,384	0	0	0	0	5,000	415,297	398,075	368,077	8			
Subtotal														
Total - Government Services to Residents														
9	306,913	307,337	0	4,000	0	0	5,000	623,250	620,127	587,219	9			

SERVICE AREA 9
ADMINISTRATION
 County Name: APPANOOSE COUNTY
 County No: 04

		GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS	
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
POLICY & ADMINISTRATION PROGRAM													
1	9000 - General County Management	112,137	51,427							163,564	159,525	132,908	1
2	9010 - Administrative Management Services	134,251	44,500							178,751	162,387	153,404	2
3	9020 - Treasury Management Services	172,577	60,717							233,294	225,689	223,173	3
4	9030 - Other Policy & Administration	61,000								61,000	61,000	57,834	4
5	9040 - Reimbursable MHDS Direct Expenses			85,666									5
6	Subtotal	479,965	156,644	85,666	0	0	0	0	0	636,609	608,601	567,319	6
CENTRAL SERVICES PROGRAM													
7	9100 - General Services	113,624	76,267							189,891	190,313	167,874	7
8	9110 - Information Tech Services	80,000								80,000	80,000	71,500	8
9	9120 - GIS Systems	21,500	3,418							24,918	24,918	24,918	9
10	Subtotal	215,124	79,685	0	0	0	0	0	0	294,809	295,231	264,292	10
RISK MANAGEMENT SERVICES PROGRAM													
11	9200 - Tort Liability		25,000							25,000	25,000	21,214	11
12	9210 - Safety of Workplace									0			12
13	9220 - Fidelity of Public Officers		179,000							179,000	166,591	151,005	13
14	9230 - Unemployment Compensation									0			14
15	Subtotal	0	204,000	0	0	0	0	0	0	204,000	191,591	172,219	15
16	Total - Administration	695,089	440,329	85,666	0	0	0	0	0	1,135,418	1,095,423	1,003,830	16

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: APPANOOSE COUNTY
 County No: 04

	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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations											0		1
0020 - Interest on Short-Term Debt											0		2
0030 - Other Nonprogram Current											0		3
0040 - Other County Enterprises											0		4
Total - Nonprogram Current	0	0	0	0	0	0	0	0	0	0	0	0	5
LONG-TERM DEBT SERVICE													
0100 - Principal	102,530						546,800				649,330	651,453	100,775
0110 - Interest and Fiscal Charges											0		7
Total Long-term Debt Service	102,530			0	0	0	546,800		0	0	649,330	651,453	100,775
CAPITAL PROJECTS													
0200 - Roadway Construction						400,000					400,000	499,830	740,185
0210 - Conservation Land Acquisition & Dev.								10,000			10,000	6,000	10
0220 - Other Capital Projects								4,000,000			4,000,000	3,808,520	703,044
Total Capital Projects	0	0	0	0	0	400,000	0	4,010,000	0	0	4,410,000	4,314,350	1,443,229
EXPENDITURES SUMMARY													
Total Public Safety and Legal Services	2,014,435	750,929	0	344,594	0	0	108,000			0	3,217,958	3,012,853	2,760,525
Total Physical Health and Social Services	364,770	119,977	0	45,000	0	0	0			0	529,747	544,248	443,495
Total Mental Health, ID & DD	0	0	0	0	0	0	0			0	0	808,484	529,298
Total County Environment and Education	461,089	58,382	0	78,000	0	0	217,000			0	814,471	773,544	614,775
Total Roads & Transportation	0	0	0	0	0	4,318,529	0			0	4,318,529	4,369,484	3,972,042
Total Government Services to Residents	306,913	307,337	0	4,000	0	0	5,000			0	623,250	620,127	587,219
Total Administration	695,089	440,329	85,666	0	0	0	0			0	1,135,418	1,095,423	1,003,830
Total Nonprogram Current	0	0	0	0	0	0	0			0	0	0	20
Total Long-Term Debt Service	102,530	0	0	0	0	0	546,800			0	649,330	651,453	100,775
Total Capital Projects	0	0	0	0	0	400,000	0	4,010,000	0	0	4,410,000	4,314,350	1,443,229
Total - All Expenditures	3,944,826	1,676,954	85,666	471,594	0	4,718,529	876,800	4,010,000	0	0	15,698,703	16,189,966	11,455,188
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
To General Supplemental											0		24
To Rural Services Supplemental											0		25
To Secondary Roads				868,051							868,051	808,346	788,438
To Other Budgetary Funds	8,000						96,708				104,708	8,000	12,642
Total Operating Transfers Out	8,000	0	0	868,051	0	0	96,708	0	0	0	972,759	816,346	801,080
REFUNDED DEBT/PAYMENTS TO ESCROW													
Increase (Decrease) In Reserves											0		29
Fund Balance - Nonspendable											0		30
Fund Balance - Restricted											0	4,000,000	7,808,520
Fund Balance - Committed		940,508		449,258		1,850,319	1,227,289	16,832			4,484,206	5,837,862	7,452,508
Fund Balance - Assigned											0		33
Fund Balance - Unassigned	3,232,314	0	0	0	0	0	0	0	0	0	3,317,980	3,552,279	3,968,272
Total Ending Fund Balance - June 30,	3,232,314	940,508	0	449,258	0	1,850,319	1,227,289	16,832	0	0	7,802,186	13,390,141	19,229,300
Total Requirements	7,185,140	2,617,462	85,666	1,788,903	0	6,568,848	2,200,797	4,026,832	0	0	24,473,648	30,396,453	31,485,568

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:	4.80000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	713,533

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

Decrease in population and a need for additional monies to permit continuance of programs which provide substantial benefits to county residents.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural 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 3.95 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:	3.10000
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	-301,311

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

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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:	4.80000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	713,533

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
 Decrease in population and a need for additional monies to permit continuance of programs which provide substantial benefits to county residents.

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:	3.10000
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	-301,311.

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