**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**
**Fiscal Year July 1, 2023 - June 30, 2024**
**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: 4/3/2023 Meeting Time: 09:25 AM Meeting Location: Boardroom, Courthouse 201 N 12th St Centerville, IA 52544**

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.appanoosecounty.iowa.gov

County Telephone Number
(641) 856-6191

| | | Budget 2023/2024 | Re-Est 2022/2023 | Actual 2021/2022 | AVG Annual % CHG |
|---|---|---|---|---|---|
| **REVENUES & OTHER FINANCING SOURCES** | | | | | |
| Taxes Levied on Property | 1 | 4,811,279 | 4,559,100 | 4,475,550 | 3.68 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | 0 | |
| Less: Credits to Taxpayers | 3 | 196,466 | 321,148 | 348,611 | |
| Net Current Property Taxes | 4 | 4,614,813 | 4,237,952 | 4,126,939 | |
| Delinquent Property Tax Revenue | 5 | 0 | 0 | 9,583 | |
| Penalties, Interest & Costs on Taxes | 6 | 12,000 | 12,000 | 79,062 | |
| Other County Taxes/TIF Tax Revenues | 7 | 1,446,383 | 1,274,196 | 1,648,327 | -6.33 |
| Intergovernmental | 8 | 5,719,431 | 4,688,215 | 5,655,026 | |
| Licenses & Permits | 9 | 4,150 | 4,150 | 5,205 | |
| Charges for Service | 10 | 340,750 | 341,500 | 461,309 | |
| Use of Money & Property | 11 | 100,515 | 30,015 | 24,543 | |
| Miscellaneous | 12 | 92,050 | 112,473 | 149,737 | |
| **Subtotal Revenues** | 13 | 12,330,092 | 10,700,501 | 12,159,731 | |
| Other Financing Sources: | | | | | |
| General Long-Term Debt Proceeds | 14 | 100,830 | 102,530 | 104,580 | |
| Operating Transfers In | 15 | 901,040 | 972,759 | 811,391 | |
| Proceeds of Fixed Asset Sales | 16 | 0 | 0 | 0 | |
| **Total Revenues & Other Sources** | 17 | 13,331,962 | 11,775,790 | 13,075,702 | |
| **EXPENDITURES & OTHER FINANCING USES** | | | | | |
| Operating: | | | | | |
| Public Safety and Legal Services | 18 | 3,518,756 | 3,717,958 | 2,626,444 | 15.75 |
| Physical Health and Social Services | 19 | 624,885 | 543,978 | 460,521 | 16.49 |
| Mental Health, ID & DD | 20 | 0 | 0 | 480,534 | |
| County Environment and Education | 21 | 1,504,073 | 1,996,471 | 652,834 | 51.79 |
| Roads & Transportation | 22 | 4,817,006 | 4,938,529 | 4,116,231 | 8.18 |
| Government Services to Residents | 23 | 663,452 | 623,250 | 583,542 | 6.63 |
| Administration | 24 | 1,519,617 | 1,421,084 | 975,653 | 24.80 |
| Nonprogram Current | 25 | 0 | 0 | 0 | |
| Debt Service | 26 | 652,030 | 650,530 | 651,353 | 0.05 |
| Capital Projects | 27 | 1,847,526 | 2,783,064 | 6,323,472 | -45.95 |
| **Subtotal Expenditures** | 28 | 15,147,345 | 16,674,864 | 16,870,584 | |
| Other Financing Uses: | | | | | |
| Operating Transfers Out | 29 | 901,040 | 972,759 | 811,391 | |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 | |
| Total Expenditures & Other Uses | 31 | 16,048,385 | 17,647,623 | 17,681,975 | |
| **Excess of Revenues & Other Sources** | | | | | |
| **over (under) Expenditures & Other Uses** | 32 | -2,716,423 | -5,871,833 | -4,606,273 | |
| Beginning Fund Balance - July 1, | 33 | 8,751,190 | 14,623,023 | 19,229,296 | |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 | |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 1,866,319 | |
| Fund Balance - Restricted | 36 | 3,087,255 | 5,503,946 | 7,444,468 | |
| Fund Balance - Committed | 37 | 1,147,014 | 203,973 | 0 | |
| Fund Balance - Assigned | 38 | 0 | 0 | 0 | |
| Fund Balance - Unassigned | 39 | 1,800,498 | 3,043,271 | 5,312,236 | |
| Total Ending Fund Balance - June 30, | 40 | 6,034,767 | 8,751,190 | 14,623,023 | |

| Proposed property taxation by type: | | Proposed tax rates per $1,000 taxable valuation: | |
|---|---|---|---|
| Countywide Levies*: | 3,697,904 | | |
| Rural Only Levies*: | 1,113,375 | Urban Areas: | 7.00308 |
| Special District Levies*: | 0 | Rural Areas: | 10.20308 |
| TIF Tax Revenues: | 0 | Any special district tax rates not included. | |
| Utility Replacement Excise Tax: | 278,691 | | |

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

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**NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY**
**Fiscal Year July 1, 2023 - June 30, 2024**
**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: 3/20/2023 Meeting Time: 09:10 AM Meeting Location: Appanoose County Courthouse, Boardroom 201 N 12th Street Centerville, IA 52544**
**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) www.appanoosecounty.iowa.gov

County Telephone Number (641) 856-6191

| | | 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 | 548,871,370 | 559,006,919 | 559,006,919 | |
| Requested Tax Dollars-General Basic | 2 | 2,634,583 | | 2,683,233 | |
| Requested Tax Dollars-General Supplemental | 3 | 1,097,743 | | 1,229,815 | |
| Requested Tax Dollars-General Services Total | 4 | 3,732,326 | 3,732,326 | 3,913,048 | 4.84 |
| Estimated Tax Rate-General Services | 5 | 6.80000 | 6.67671 | 7.00000 | |
| Taxable Valuations-Rural Services | 6 | 354,483,383 | 367,225,639 | 367,225,639 | |
| Requested Tax Dollars-Rural Basic | 7 | 1,098,898 | | 1,175,122 | |
| Requested Tax Dollars-Rural Supplemental | 8 | | | 0 | |
| Requested Tax Dollars-Rural Services Total | 9 | 1,098,898 | 1,098,898 | 1,175,122 | 6.94 |
| Estimated Tax Rate-Rural Services | 10 | 3.10000 | 2.99243 | 3.20000 | |

Explanation of increases in the budget:
Valuations increased 10,135,549 over last year. Tax levies increased to cover higher insurance rates.
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 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 | 3,696,201 | 1,113,375 | | 1,703 | | 4,811,279 | 4,559,100 | 4,475,550 | 1 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | | 0 | | 0 | 0 | 0 | 2 |
| Less: Credits to Taxpayers | 3 | 156,379 | 40,087 | | 0 | | 196,466 | 321,148 | 348,611 | 3 |
| Net Current Property Taxes | 4 | 3,539,822 | 1,073,288 | | 1,703 | | 4,614,813 | 4,237,952 | 4,126,939 | 4 |
| Delinquent Property Tax Revenue | 5 | 0 | 0 | | 0 | | 0 | 0 | 9,583 | 5 |
| Penalties, Interest & Costs on Taxes | 6 | 12,000 | | | | | 12,000 | 12,000 | 79,062 | 6 |
| Other County Taxes/TIF Tax Revenues | 7 | 467,547 | 978,739 | 0 | 97 | 0 | 1,446,383 | 1,274,196 | 1,648,327 | 7 |
| Intergovernmental | 8 | 601,345 | 5,098,086 | 20,000 | 0 | 0 | 5,719,431 | 4,688,215 | 5,655,026 | 8 |
| Licenses & Permits | 9 | 150 | 4,000 | 0 | 0 | 0 | 4,150 | 4,150 | 5,205 | 9 |
| Charges for Service | 10 | 336,550 | 4,200 | 0 | 0 | 0 | 340,750 | 341,500 | 461,309 | 10 |
| Use of Money & Property | 11 | 100,000 | 515 | 0 | 0 | 0 | 100,515 | 30,015 | 24,543 | 11 |
| Miscellaneous | 12 | 62,050 | 30,000 | 0 | 0 | 0 | 92,050 | 112,473 | 149,737 | 12 |
| Subtotal Revenues | 13 | 5,119,464 | 7,188,828 | 20,000 | 1,800 | 0 | 12,330,092 | 10,700,501 | 12,159,731 | 13 |
| Other Financing Sources: | | | | | | | | | | |
| General Long-Term Debt Proceeds | 14 | 100,830 | 0 | 0 | 0 | 0 | 100,830 | 102,530 | 104,580 | 14 |
| Operating Transfers In | 15 | 0 | 901,040 | 0 | 0 | 0 | 901,040 | 972,759 | 811,391 | 15 |
| Proceeds of Fixed Asset Sales | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| Total Revenues & Other Sources | 17 | 5,220,294 | 8,089,868 | 20,000 | 1,800 | 0 | 13,331,962 | 11,775,790 | 13,075,702 | 17 |
| **EXPENDITURES & OTHER FINANCING USES** | | | | | | | | | | |
| Operating: | | | | | | | | | | |
| Public Safety and Legal Services | 18 | 3,040,222 | 478,534 | | | 0 | 3,518,756 | 3,717,958 | 2,626,444 | 18 |
| Physical Health and Social Services | 19 | 579,885 | 45,000 | | | 0 | 624,885 | 543,978 | 460,521 | 19 |
| Mental Health, ID & DD | 20 | 0 | 0 | | | 0 | 0 | 0 | 480,534 | 20 |
| County Environment and Education | 21 | 1,158,535 | 345,538 | | | 0 | 1,504,073 | 1,996,471 | 652,834 | 21 |
| Roads & Transportation | 22 | 0 | 4,817,006 | | | 0 | 4,817,006 | 4,938,529 | 4,116,231 | 22 |
| Government Services to Residents | 23 | 654,452 | 9,000 | | | 0 | 663,452 | 623,250 | 583,542 | 23 |
| Administration | 24 | 1,519,617 | 0 | | | 0 | 1,519,617 | 1,421,084 | 975,653 | 24 |
| Nonprogram Current | 25 | 0 | 0 | | | 0 | 0 | 0 | 0 | 25 |
| Debt Service | 26 | 100,830 | 551,200 | | 0 | 0 | 652,030 | 650,530 | 651,353 | 26 |
| Capital Projects | 27 | 0 | 1,837,526 | 10,000 | | 0 | 1,847,526 | 2,783,064 | 6,323,472 | 27 |
| Subtotal Expenditures | 28 | 7,053,541 | 8,083,804 | 10,000 | 0 | 0 | 15,147,345 | 16,674,864 | 16,870,584 | 28 |
| Other Financing Uses: | | | | | | | | | | |
| Operating Transfers Out | 29 | 3,000 | 898,040 | 0 | 0 | 0 | 901,040 | 972,759 | 811,391 | 29 |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| Total Expenditures & Other Uses | 31 | 7,056,541 | 8,981,844 | 10,000 | 0 | 0 | 16,048,385 | 17,647,623 | 17,681,975 | 31 |
| **Excess of Revenues & Other Sources over (under) Expenditures & Other Uses** | 32 | -1,836,247 | -891,976 | 10,000 | 1,800 | 0 | -2,716,423 | -5,871,833 | -4,606,273 | 32 |
| Beginning Fund Balance - July 1, 2023 | 33 | 4,331,799 | 4,237,819 | 181,572 | 0 | 0 | 8,751,190 | 14,623,023 | 19,229,296 | 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 | 1,866,319 | 35 |
| Fund Balance - Restricted | 36 | 696,854 | 2,198,829 | 191,572 | 0 | 0 | 3,087,255 | 5,503,946 | 7,444,468 | 36 |
| Fund Balance - Committed | 37 | 0 | 1,147,014 | 0 | 0 | 0 | 1,147,014 | 203,973 | 0 | 37 |
| Fund Balance - Assigned | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| Fund Balance - Unassigned | 39 | 1,798,698 | 0 | 0 | 1,800 | 0 | 1,800,498 | 3,043,271 | 5,312,236 | 39 |
| Total Ending Fund Balance - June 30, | 40 | 2,495,552 | 3,345,843 | 191,572 | 1,800 | 0 | 6,034,767 | 8,751,190 | 14,623,023 | 40 |

Proposed tax rate per $1,000 valuation for County purposes: 7.00308 urban areas; 10.20308 rural areas; Any special district rates excluded.

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

**County Number: 04 County Name: APPANOOSE COUNTY Date Adopted: 4/3/2023**

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 | | 559,006,919 | | 528,028,761 | |
| General Basic | 2 | 2,683,233 | | 4.80000 | | 2,534,538 |
| + Cemetery (Pioneer - 331.424B) | 3 | | | | | 0 |
| = Total for General Basic | 4 | 2,683,233 | | | | 2,534,538 |
| Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement | 5 | 27,250 | | | | 25,741 |
| General Supplemental | 6 | 1,229,815 | | 2.20000 | | 1,161,663 |
| 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 | 1,800 | 583,979,217 | 0.00308 | 553,001,059 | 1,703 |
| Voted Emergency Medical Services (Countywide) | 10 | | | | | 0 |
| Other | 11 | | | | | 0 |
| **Subtotal Countywide (A)** | 12 | 3,914,848 | | 7.00308 | | 3,697,904 |
| **B. All Rural Services Only Levies:** | 13 | | 367,225,639 | | 347,929,572 | |
| Rural Services Basic | 14 | 1,175,122 | | 3.20000 | | 1,113,375 |
| Rural Services Supplemental | 16 | | | | | 0 |
| Unified Law Enforcement | 17 | | | | | 0 |
| Other | 18 | | | | | 0 |
| Other | 19 | | | | | 0 |
| **Subtotal All Rural Services Only (B)** | 20 | 1,175,122 | | 3.20000 | | 1,113,375 |
| Subtotal Countywide/All Rural Services (A + B) | 21 | 5,089,970 | | 10.20308 | | 4,811,279 |
| **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 | 5,089,970 | | | | 4,811,279 |

Compensation Schedule for FY 2023/2024

| Elected Official | Annual Salary |
|---|---|
| **Attorney** | 119,759 |
| **Auditor** | 72,334 |
| **Recorder** | 69,794 |
| **Treasurer** | 69,794 |
| **Sheriff** | 99,873 |
| **Supervisors** | 35,006 |
| **Supervisor Vice Chair, if different** | |
| **Supervisor Chair, if different** | 35,506 |

| | |
|---|---|
| Number of Official County Newspapers | 2 |
| | **Names of Official County Newspapers:** |
| 1 | Appanoose Weekly |
| 2 | Moravia Union |
| 3 | |
| 4 | |
| 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

(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 |

**REVENUES DETAIL**
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 2023/2024** | **Re-Est 2022/2023** | **Actual 2021/2022** | |
| **TAXED LEVIED ON PROPERTY** | 1 | 2,534,538 | 1,161,663 | | 1,113,375 | 0 | | 0 | | 1,703 | | 4,811,279 | 4,559,100 | 4,475,550 | 1 |
| Less: Uncoll: Del. Taxes Levy Year | 2 | | | | | | | | | | | 0 | | | 2 |
| Less: Credits to Taxpayers | 3 | 110,385 | 45,994 | | 40,087 | | | | | | | 196,466 | 321,148 | 348,611 | 3 |
| 1000 Net Current Property Taxes | 4 | 2,424,153 | 1,115,669 | | 1,073,288 | 0 | | 0 | | 1,703 | | 4,614,813 | 4,237,952 | 4,126,939 | 4 |
| 1010 Delinq. Property Tax Revenue | 5 | | | | | | | | | | | 0 | | 9,583 | 5 |
| 11XX Penalties, Int, & Costs on Taxes | 6 | 12,000 | | | | | | | | | | 12,000 | 12,000 | 79,062 | 6 |
| **OTHER COUNTY TAXES/TIF REVENUES** | | | | | | | | | | | | | | | |
| 12XX Other County Taxes | 7 | 400 | 300 | | 40 | | | | | | | 740 | 940 | 1,586 | 7 |
| 13XX Voter Approved Local Option Taxes | 8 | 250,000 | | | | | | 916,952 | | | | 1,166,952 | 1,001,132 | 1,372,064 | 8 |
| 14XX Gambling Taxes | 9 | | | | | | | | | | | 0 | | | 9 |
| 15XX TIF Tax Revenues | 10 | | | | | | | | | | | 0 | | | 10 |
| 16XX Utility Tax Replacement Excise Taxes | 11 | 148,695 | 68,152 | | 61,747 | 0 | | 0 | | 97 | | 278,691 | 272,124 | 274,677 | 11 |
| 17XX Taxes Collected for Other Governments | 11B | | | | | | | | | | | 0 | | | 11B |
| Subtotal | 12 | 399,095 | 68,452 | 0 | 61,787 | 0 | 0 | 916,952 | 0 | 97 | 0 | 1,446,383 | 1,274,196 | 1,648,327 | 12 |
| **INTERGOVERNMENTAL REVENUE** | | | | | | | | | | | | | | | |
| 20XX State Shared Revenues | 13 | 3,000 | | | | | 2,923,520 | | | | | 2,926,520 | 2,778,334 | 3,539,455 | 13 |
| 21XX State Replacements Against Levied Taxes | 14 | 110,385 | 45,994 | | 40,087 | | | | | | | 196,466 | 321,148 | 348,611 | 14 |
| 22XX Other State Tax Replacements | 15 | 1,000 | 700 | | 400 | | 41,463 | | | | | 43,563 | 103,022 | 58,539 | 15 |
| 23XX, 24XX State\Federal Pass-Thru Revenues | 16 | 107,181 | | | | | 1,540,000 | 72,000 | | | | 1,719,181 | 697,000 | 1,301,384 | 16 |
| 25XX Contributions from Other Intergovernmental Units | 17 | 83,474 | 22,000 | 88,111 | 54,542 | | 36,000 | 22,500 | 20,000 | | | 326,627 | 282,725 | 255,483 | 17 |
| 26XX, 27XX State Grants and Entitlements | 18 | 68,500 | 1,000 | | | | 362,074 | | | | | 431,574 | 430,486 | 71,950 | 18 |
| 28XX Federal Grants and Entitlements | 19 | 70,000 | | | | | 5,500 | | | | | 75,500 | 75,500 | 76,760 | 19 |
| 29XX Payments in Lieu of Taxes | 20 | | | | | | | | | | | 0 | | 2,844 | 20 |
| Subtotal (lines 13 - 20) | 21 | 443,540 | 69,694 | 88,111 | 95,029 | 0 | 4,908,557 | 94,500 | 20,000 | 0 | 0 | 5,719,431 | 4,688,215 | 5,655,026 | 21 |
| 3XXX Licenses & Permits | 22 | 150 | | | | | 4,000 | | | | | 4,150 | 4,150 | 5,205 | 22 |
| 4XXX, 5XXX Charges for Service | 23 | 336,550 | | | 1,000 | | 200 | 3,000 | | | | 340,750 | 341,500 | 461,309 | 23 |
| 6XXX Use of Money & Property | 24 | 100,000 | | | | | | 515 | | | | 100,515 | 30,015 | 24,543 | 24 |
| 8XXX Miscellaneous | 25 | 11,050 | 1,000 | 50,000 | | | 30,000 | | | | | 92,050 | 112,473 | 149,737 | 25 |
| Total Revenues | 26 | 3,726,538 | 1,254,815 | 138,111 | 1,231,104 | 0 | 4,942,757 | 1,014,967 | 20,000 | 1,800 | 0 | 12,330,092 | 10,700,501 | 12,159,731 | 26 |
| **OTHER FINANCING SOURCES OPERATING TRANSFERS IN** | | | | | | | | | | | | | | | |
| 9000 From General Basic | 27 | | | | | | | 3,000 | | | | 3,000 | 8,000 | 3,045 | 27 |
| 9020 From Rural Services Basic | 28 | | | | | | 898,040 | | | | | 898,040 | 868,051 | 808,346 | 28 |
| 90xx From Other Budgetary Funds | 29 | | | | | | | | | | | 0 | 96,708 | | 29 |
| Subtotal (lines 27- 29) | 30 | 0 | 0 | 0 | 0 | 0 | 898,040 | 3,000 | 0 | 0 | 0 | 901,040 | 972,759 | 811,391 | 30 |
| 91XX Proceeds\Gen Long-Term Debt | 31 | 100,830 | | | | | | | | | | 100,830 | 102,530 | 104,580 | 31 |
| 92XX Proceeds\Gen Capital Asset Sales | 32 | | | | | | | | | | | 0 | | | 32 |
| Total Revenues and Other Sources | 33 | 3,827,368 | 1,254,815 | 138,111 | 1,231,104 | 0 | 5,840,797 | 1,017,967 | 20,000 | 1,800 | 0 | 13,331,962 | 11,775,790 | 13,075,702 | 33 |
| Beginning Fund Balance - July 1, NaN | 34 | 3,043,275 | 1,209,055 | 79,469 | 531,731 | | 2,048,776 | 1,657,312 | 181,572 | | | 8,751,190 | 14,623,023 | 19,229,296 | 34 |
| Total Resources | 35 | 6,870,643 | 2,463,870 | 217,580 | 1,762,835 | 0 | 7,889,573 | 2,675,279 | 201,572 | 1,800 | 0 | 22,083,152 | 26,398,813 | 32,304,998 | 35 |
| Loss on Nonreplaced Credits Against Levied Taxes | 36 | 0 | 0 | | 0 | 0 | | 0 | | 0 | | 0 | 0 | 0 | 36 |

**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 2023/2024** | **Re-estimated 2022/2023** | **Actual 2021/2022** | |
| **LAW ENFORCEMENT PROGRAM** | | | | | | | | | | | | | |
| 1000 - Uniformed Patrol Services | 1 | 581,597 | 238,108 | | 352,723 | | | | | 1,172,428 | 1,111,576 | 923,403 | 1 |
| 1010 - Investigations | 2 | | | | | | | | | 0 | | | 2 |
| 1020 - Unified Law Enforcement | 3 | 153,200 | | | | | | | | 153,200 | 92,200 | 113,944 | 3 |
| 1030 - Contract Law Enforcement | 4 | | | | 2,811 | | | | | 2,811 | 11,641 | | 4 |
| 1040 - Law Enforcement Communications | 5 | 229,286 | 66,172 | | | | | | | 295,458 | 226,568 | 216,605 | 5 |
| 1050 - Adult Correctional Services | 6 | 757,853 | 176,088 | | | | | | | 933,941 | 853,114 | 597,932 | 6 |
| 1060 - Administration | 7 | 254,715 | 75,318 | | | | | | | 330,033 | 315,399 | 279,222 | 7 |
| Subtotal | 8 | 1,976,651 | 555,686 | 0 | 355,534 | 0 | 0 | 0 | 0 | 2,887,871 | 2,610,498 | 2,131,106 | 8 |
| **LEGAL SERVICES PROGRAM** | | | | | | | | | | | | | |
| 1100 - Criminal Prosecution | 9 | 191,707 | 104,803 | | | | | | | 296,510 | 282,460 | 254,662 | 9 |
| 1110 - Medical Examiner | 10 | 66,000 | | | | | | | | 66,000 | 65,000 | 56,677 | 10 |
| 1120 - Child Support Recovery | 11 | | | | | | | | | 0 | | | 11 |
| Subtotal | 12 | 257,707 | 104,803 | 0 | 0 | 0 | 0 | 0 | 0 | 362,510 | 347,460 | 311,339 | 12 |
| **EMERGENCY SERVICES** | | | | | | | | | | | | | |
| 1200 - Ambulance Services | 13 | | | | | | | 110,000 | | 110,000 | 95,000 | 90,735 | 13 |
| 1210 - Emergency Management | 14 | 4,625 | 27,250 | | | | | 13,000 | | 44,875 | 41,500 | 40,981 | 14 |
| 1220 - Fire Protection & Rescue Services | 15 | | | | | | | | | 0 | | | 15 |
| 1230 - E911 Service Board | 16 | | | | | | | | | 0 | 500,000 | | 16 |
| Subtotal | 17 | 4,625 | 27,250 | 0 | 0 | 0 | 0 | 123,000 | 0 | 154,875 | 636,500 | 131,716 | 17 |
| **ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM** | | | | | | | | | | | | | |
| 1400 - Physical Operations | 18 | | | | | | | | | 0 | | | 18 |
| 1410 - Research & Other Assistance | 19 | | 1,000 | | | | | | | 1,000 | 1,000 | | 19 |
| 1420 - Bailiff Services | 20 | | | | | | | | | 0 | | | 20 |
| Subtotal | 21 | 0 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 0 | 21 |
| **COURT PROCEEDINGS PROGRAM** | | | | | | | | | | | | | |
| 1500 - Juries & Witnesses | 22 | | 2,500 | | | | | | | 2,500 | 2,500 | | 22 |
| 1510 - (Reserved) | 23 | | | | | | | | | | | | 23 |
| 1520 - Detention Services | 24 | | 15,000 | | | | | | | 15,000 | 15,000 | 1,747 | 24 |
| 1530 - Court Costs | 25 | | 18,500 | | | | | | | 18,500 | 18,500 | 7,501 | 25 |
| 1540 - Service of Civil Papers | 26 | | | | | | | | | 0 | | | 26 |
| Subtotal | 27 | 0 | 36,000 | 0 | 0 | 0 | 0 | 0 | 0 | 36,000 | 36,000 | 9,248 | 27 |
| **JUVENILE JUSTICE ADMINISTRATION PROGRAM** | | | | | | | | | | | | | |
| 1600 - Juvenile Victim Restitution | 28 | | 30,000 | | | | | | | 30,000 | 40,000 | 20,559 | 28 |
| 1610 - Juvenile Representation Services | 29 | | 6,500 | | | | | | | 6,500 | 6,500 | 1,874 | 29 |
| 1620 - Court-Appointed Attorneys & Court Costs for Juveniles | 30 | | 40,000 | | | | | | | 40,000 | 40,000 | 20,602 | 30 |
| Subtotal | 31 | 0 | 76,500 | 0 | 0 | 0 | 0 | 0 | 0 | 76,500 | 86,500 | 43,035 | 31 |
| **Total - Public Safety & Legal Services** | 32 | 2,238,983 | 801,239 | 0 | 355,534 | 0 | 0 | 123,000 | 0 | 3,518,756 | 3,717,958 | 2,626,444 | 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 2023/2024 | Re-estimated 2022/2023 | Actual 2021/2022 | |
| **PHYSICAL HEALTH SERVICES PROGRAM** | | | | | | | | | | | | | |
| 3000 - Personal & Family Health Services | 1 | | | | | | | | | 0 | | | 1 |
| 3010 - Communicable Disease Prevention & Control Services | 2 | | | | | | | | | 0 | | | 2 |
| 3020 - Environmental Health | 3 | | | | 45,000 | | | | | 45,000 | 45,000 | 45,000 | 3 |
| 3040 - Health Administration | 4 | 211,315 | 68,931 | | | | | | | 280,246 | 267,706 | 275,529 | 4 |
| 3050 - Support of Hospitals | 5 | | | | | | | | | 0 | | | 5 |
| Subtotal | 6 | 211,315 | 68,931 | 0 | 45,000 | 0 | 0 | 0 | 0 | 325,246 | 312,706 | 320,529 | 6 |
| **SERVICES TO POOR PROGRAM** | | | | | | | | | | | | | |
| 3100 - Administration | 7 | 11,065 | | | | | | | | 11,065 | 11,065 | 10,620 | 7 |
| 3110 - General Welfare Services | 8 | 42,036 | 1,197 | | | | | | | 43,233 | 43,233 | 36,559 | 8 |
| 3120 - Care in County Care Facility | 9 | | | | | | | | | 0 | | | 9 |
| Subtotal | 10 | 53,101 | 1,197 | 0 | 0 | 0 | 0 | 0 | 0 | 54,298 | 54,298 | 47,179 | 10 |
| **SERVICES TO MILITARY VETERANS PROGRAM** | | | | | | | | | | | | | |
| 3200 - Administration | 11 | 41,484 | 4,975 | | | | | | | 46,459 | 40,011 | 36,207 | 11 |
| 3210 - General Services to Veterans | 12 | 25,382 | | | | | | | | 25,382 | 25,232 | 7,234 | 12 |
| Subtotal | 13 | 66,866 | 4,975 | 0 | 0 | 0 | 0 | 0 | 0 | 71,841 | 65,243 | 43,441 | 13 |
| **CHILDREN'S & FAMILY SERVICES PROGRAM** | | | | | | | | | | | | | |
| 3300 - Youth Guidance | 14 | | 20,000 | | | | | | | 20,000 | 30,000 | 700 | 14 |
| 3310 - Family Protective Services | 15 | | | | | | | | | 0 | | | 15 |
| 3320 - Services for Disabled Children | 16 | | | | | | | | | 0 | | | 16 |
| Subtotal | 17 | 0 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 30,000 | 700 | 17 |
| **SERVICES TO OTHER ADULTS PROGRAM** | | | | | | | | | | | | | |
| 3400 - Services to the Elderly | 18 | 47,500 | | | | | | | | 47,500 | 47,500 | 47,472 | 18 |
| 3410 - Other Social Services | 19 | | | | | | | | | 0 | | | 19 |
| 3420 - Social Services Business Operations | 20 | | | | | | | | | 0 | | | 20 |
| Subtotal | 21 | 47,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 47,500 | 47,500 | 47,472 | 21 |
| **CHEMICAL DEPENDENCY PROGRAM** | | | | | | | | | | | | | |
| 3500 - Treatment Services | 22 | | 20,000 | | | | | | | 20,000 | 20,000 | 1,200 | 22 |
| 3510 - Preventive Services | 23 | | | | | | | | | 0 | | | 23 |
| 3520 - Opioid Litigation Settlement | 24 | | | 86,000 | | | | | | 86,000 | 14,231 | | 24 |
| Subtotal | 25 | 0 | 20,000 | 86,000 | 0 | 0 | 0 | 0 | 0 | 106,000 | 34,231 | 1,200 | 25 |
| **TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES** | 26 | 378,782 | 115,103 | 86,000 | 45,000 | 0 | 0 | 0 | 0 | 624,885 | 543,978 | 460,521 | 26 |

**SERVICE AREA 4**

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: APPANOOSE COUNTY

County No: 04

| | TOTALS | | |
|---|---|---|---|
| | | **Actual 2021/2022** | |
| **SERVICES TO PERSONS WITH:** | | | |
| **40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS** | | | |
| 400X - Information & Education Services | 1 | | 1 |
| 402X - Coordination Services | 2 | 36,820 | 2 |
| 403X- Personal & Environ. Sprt | 3 | | 3 |
| 404X-Treatment Services | 4 | | 4 |
| 405X-Vocational & Day Services | 5 | | 5 |
| 406X-Lic/Cert. Living Arrangements | 6 | | 6 |
| 407X - Inst/Hospital & Commit Services | 7 | 1,116 | 7 |
| Subtotal | 8 | 37,936 | 8 |
| **42XX - INTELLECTUAL DISABILITY** | | | |
| 420X - Information & Education Services | 9 | | 9 |
| 422X - Coordination Services | 10 | | 10 |
| 423X- Personal & Environ. Sprt | 11 | | 11 |
| 424X-Treatment Services | 12 | | 12 |
| 425X-Vocational & Day Services | 13 | | 13 |
| 426X-Lic/Cert. Living Arrangements | 14 | | 14 |
| 427X - Inst/Hospital & Commit Services | 15 | | 15 |
| Subtotal | 16 | 0 | 16 |
| **43XX - OTHER DEVELOPMENTAL DISABILITIES** | | | |
| 430X - Information & Education Services | 17 | | 17 |
| 432X - Coordination Services | 18 | | 18 |
| 433X- Personal & Environ. Sprt | 19 | | 19 |
| 434X-Treatment Services | 20 | | 20 |
| 435X-Vocational & Day Services | 21 | | 21 |
| 436X-Lic/Cert. Living Arrangements | 22 | | 22 |
| 437X - Inst/Hospital & Commit Services | 23 | | 23 |
| Subtotal | 24 | 0 | 24 |
| **44XX - GENERAL ADMINISTRATION** | | | |
| 4411-Direct Administration | 25 | 1,327 | 25 |
| 4412-Purchased Administration | 26 | | 26 |
| 4413-Distrib to Regional Fiscal Agent | 27 | 441,271 | 27 |
| Subtotal | 28 | 442,598 | 28 |
| **45XX - COUNTY PRVD CASE MGMT** | | | |
| Subtotal | 29 | | 29 |
| **46XX - COUNTY PRVD SERVICES** | | | |
| Subtotal | 30 | | 30 |
| **47XX - BRAIN INJURY** | | | |
| 470X - Information & Education Services | 31 | | 31 |
| 472X - Coordination Services | 32 | | 32 |
| 473X- Personal & Environ. Sprt | 33 | | 33 |
| 474X-Treatment Services | 34 | | 34 |
| 475X-Vocational & Day Services | 35 | | 35 |
| 476X-Lic/Cert. Living Arrangements | 36 | | 36 |
| 477X - Inst/Hospital & Commit Services | 37 | | 37 |
| Subtotal | 38 | 0 | 38 |
| **Total - Mental Health, ID & DD** | 39 | 480,534 | 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 2023/2024 | Re-estimated 2022/2023 | Actual 2021/2022 | |
| **ENVIRONMENTAL QUALITY PROGRAM** | | | | | | | | | | | | | |
| 6000 - Natural Resources Conservation | 1 | | | | 6,500 | | | 23,339 | | 29,839 | 6,700 | 5,686 | 1 |
| 6010 - Weed Eradication | 2 | | | | 3,250 | | | | | 3,250 | 3,250 | | 2 |
| 6020 - Solid Waste Disposal | 3 | | | | | | | | | 0 | | | 3 |
| 6030 - Environmental Restoration | 4 | | | | | | | | | 0 | | | 4 |
| Subtotal | 5 | 0 | 0 | 0 | 9,750 | 0 | 0 | 23,339 | 0 | 33,089 | 9,950 | 5,686 | 5 |
| **CONSERVATION & RECREATION SERVICES PROGRAM** | | | | | | | | | | | | | |
| 6100 - Administration | 6 | 35,300 | 15,189 | | | | | | | 50,489 | 84,197 | 82,500 | 6 |
| 6110 - Maintenance & Operations | 7 | 232,520 | 47,626 | | | | | | | 280,146 | 260,374 | 198,282 | 7 |
| 6120 - Recreation & Environmental Educ. | 8 | | | | | | | | | 0 | | | 8 |
| Subtotal | 9 | 267,820 | 62,815 | 0 | 0 | 0 | 0 | 0 | 0 | 330,635 | 344,571 | 280,782 | 9 |
| **ANIMAL CONTROL PROGRAM** | | | | | | | | | | | | | |
| 6200 - Animal Shelter | 10 | | | | | | | | | 0 | | | 10 |
| 6210 - Animal Bounties & State Apiarist Expenses | 11 | 100 | | | | | | | | 100 | 100 | | 11 |
| Subtotal | 12 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 100 | 0 | 12 |
| **COUNTY DEVELOPMENT PROGRAM** | | | | | | | | | | | | | |
| 6300 - Land Use & Building Controls | 13 | | | | 44,000 | | | | | 44,000 | 44,000 | 15,672 | 13 |
| 6310 - Housing Rehabilitation & Develop. | 14 | | | | | | | | | 0 | | | 14 |
| 6320 - Community Economic Development | 15 | 805,000 | | | | | | 243,661 | | 1,048,661 | 1,551,000 | 307,994 | 15 |
| Subtotal | 16 | 805,000 | 0 | 0 | 44,000 | 0 | 0 | 243,661 | 0 | 1,092,661 | 1,595,000 | 323,666 | 16 |
| **EDUCATIONAL SERVICES PROGRAM** | | | | | | | | | | | | | |
| 6400 - Libraries | 17 | | | | 24,788 | | | | | 24,788 | 24,050 | 21,300 | 17 |
| 6410 - Historic Preservation | 18 | 1,800 | | | | | | | | 1,800 | 1,800 | 1,400 | 18 |
| 6420 - Fair & 4-H Clubs | 19 | 10,000 | | | | | | | | 10,000 | 10,000 | 10,000 | 19 |
| 6430 - Fairgrounds | 20 | 10,000 | | | | | | | | 10,000 | 10,000 | 10,000 | 20 |
| 6440 - Memorial Halls | 21 | 1,000 | | | | | | | | 1,000 | 1,000 | | 21 |
| 6450 - Other Educational Services | 22 | | | | | | | | | 0 | | | 22 |
| Subtotal | 23 | 22,800 | 0 | 0 | 24,788 | 0 | 0 | 0 | 0 | 47,588 | 46,850 | 42,700 | 23 |
| **PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM** | | | | | | | | | | | | | |
| 6500 - Property | 24 | | | | | | | | | 0 | | | 24 |
| 6510 - Buildings | 25 | | | | | | | | | 0 | | | 25 |
| 6520 - Equipment | 26 | | | | | | | | | 0 | | | 26 |
| 6530 - Public Facilities | 27 | | | | | | | | | 0 | | | 27 |
| Subtotal | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 |
| **Total - County Environment and Education** | 29 | 1,095,720 | 62,815 | 0 | 78,538 | 0 | 0 | 267,000 | 0 | 1,504,073 | 1,996,471 | 652,834 | 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 2023/2024** | **Re-estimated 2022/2023** | **Actual 2021/2022** | |
| **SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM** | | | | | | | | | | | | | |
| 7000 - Administration | 1 | | | | | | 407,168 | | | 407,168 | 387,776 | 331,715 | 1 |
| 7010 - Engineering | 2 | | | | | | 359,489 | | | 359,489 | 367,768 | 248,659 | 2 |
| Subtotal | 3 | 0 | 0 | 0 | 0 | 0 | 766,657 | 0 | 0 | 766,657 | 755,544 | 580,374 | 3 |
| **ROADWAY MAINTENANCE PROGRAM** | | | | | | | | | | | | | |
| 7100 - Bridges & Culverts | 4 | | | | | | 549,735 | | | 549,735 | 489,199 | 685,947 | 4 |
| 7110 - Roads | 5 | | | | | | 1,465,279 | | | 1,465,279 | 1,731,008 | 1,274,446 | 5 |
| 7120 - Snow & Ice Control | 6 | | | | | | 136,254 | | | 136,254 | 136,254 | 66,214 | 6 |
| 7130 - Traffic Controls | 7 | | | | | | 190,766 | | | 190,766 | 167,254 | 188,665 | 7 |
| 7140 - Road Clearing | 8 | | | | | | 208,635 | | | 208,635 | 159,299 | 166,338 | 8 |
| Subtotal | 9 | 0 | 0 | 0 | 0 | 0 | 2,550,669 | 0 | 0 | 2,550,669 | 2,683,014 | 2,381,610 | 9 |
| **GENERAL ROADWAY EXPENDITURES PROGRAM** | | | | | | | | | | | | | |
| 7200 - New Equipment | 10 | | | | | | 530,000 | | | 530,000 | 470,000 | 171,027 | 10 |
| 7210 - Equipment Operations | 11 | | | | | | 929,680 | | | 929,680 | 989,971 | 963,173 | 11 |
| 7220 - Tools, Materials & Supplies | 12 | | | | | | 20,000 | | | 20,000 | 20,000 | 14,543 | 12 |
| 7230 - Real Estate & Buildings | 13 | | | | | | 20,000 | | | 20,000 | 20,000 | 5,504 | 13 |
| Subtotal | 14 | 0 | 0 | 0 | 0 | 0 | 1,499,680 | 0 | 0 | 1,499,680 | 1,499,971 | 1,154,247 | 14 |
| **MASS TRANSIT PROGRAM** | | | | | | | | | | | | | |
| 7300 - Air Transportation | 15 | | | | | | | | | 0 | | | 15 |
| 7310 - Ground Transportation | 16 | | | | | | | | | 0 | | | 16 |
| Subtotal | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| **Total - Roads & Transportation** | 18 | 0 | 0 | 0 | 0 | 0 | 4,817,006 | 0 | 0 | 4,817,006 | 4,938,529 | 4,116,231 | 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** | **All Permanent** | **Budget 2023/2024** | **Re-estimated 2022/2023** | **Actual 2021/2022** | |
| **REPRESENTATION SERVICES PROGRAM** | | | | | | | | | | | | | |
| 8000 - Elections Administration | 1 | | 201,406 | | | | | | | 201,406 | 184,853 | 175,465 | 1 |
| 8010 - Local Elections | 2 | | 24,600 | | | | | | | 24,600 | 19,100 | 23,247 | 2 |
| 8020 - Township Officials | 3 | | | | 4,000 | | | | | 4,000 | 4,000 | 3,150 | 3 |
| Subtotal | 4 | 0 | 226,006 | 0 | 4,000 | 0 | 0 | 0 | 0 | 230,006 | 207,953 | 201,862 | 4 |
| **STATE ADMINISTRATIVE SERVICES** | | | | | | | | | | | | | |
| 8100 - Motor Vehicle Registrations& Licensing | 5 | 174,149 | 65,219 | | | | | | | 239,368 | 231,876 | 216,411 | 5 |
| 8101 - Driver Licenses Services | 6 | | | | | | | | | 0 | | | 6 |
| 8110 - Recording of Public Documents | 7 | 141,940 | 47,138 | | | | | 5,000 | | 194,078 | 183,421 | 165,269 | 7 |
| Subtotal | 8 | 316,089 | 112,357 | 0 | 0 | 0 | 0 | 5,000 | 0 | 433,446 | 415,297 | 381,680 | 8 |
| **Total - Government Services to Residents** | 9 | 316,089 | 338,363 | 0 | 4,000 | 0 | 0 | 5,000 | 0 | 663,452 | 623,250 | 583,542 | 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 2023/2024** | **Re-estimated 2022/2023** | **Actual 2021/2022** | |
| **POLICY & ADMINISTRATION PROGRAM** | | | | | | | | | | | | | |
| 9000 - General County Management | 1 | 116,760 | 57,129 | | | | | | | 173,889 | 163,564 | 133,074 | 1 |
| 9010 - Administrative Management Services | 2 | 142,121 | 47,583 | | | | | | | 189,704 | 178,751 | 156,994 | 2 |
| 9020 - Treasury Management Services | 3 | 189,313 | 65,169 | | | | | | | 254,482 | 233,294 | 210,114 | 3 |
| 9030 - Other Policy & Administration | 4 | 76,000 | | | | | | | | 76,000 | 61,000 | 57,446 | 4 |
| 9040 - Reimbursable MHDS Direct Expenses | 5 | | | 88,111 | | | | | | 88,111 | 85,666 | | 5 |
| Subtotal | 6 | 524,194 | 169,881 | 88,111 | 0 | 0 | 0 | 0 | 0 | 782,186 | 722,275 | 557,628 | 6 |
| **CENTRAL SERVICES PROGRAM** | | | | | | | | | | | | | |
| 9100 - General Services | 7 | 292,847 | 78,666 | | | | | | | 371,513 | 389,891 | 134,053 | 7 |
| 9110 - Information Tech Services | 8 | 100,000 | | | | | | | | 100,000 | 80,000 | 64,739 | 8 |
| 9120 - GIS Systems | 9 | 21,500 | 3,418 | | | | | | | 24,918 | 24,918 | 24,918 | 9 |
| Subtotal | 10 | 414,347 | 82,084 | 0 | 0 | 0 | 0 | 0 | 0 | 496,431 | 494,809 | 223,710 | 10 |
| **RISK MANAGEMENT SERVICES PROGRAM** | | | | | | | | | | | | | |
| 9200 - Tort Liability | 11 | | 30,000 | | | | | | | 30,000 | 25,000 | 23,278 | 11 |
| 9210 - Safety of Workplace | 12 | | | | | | | | | 0 | | | 12 |
| 9220 - Fidelity of Public Officers | 13 | | 211,000 | | | | | | | 211,000 | 179,000 | 171,037 | 13 |
| 9230 - Unemployment Compensation | 14 | | | | | | | | | 0 | | | 14 |
| Subtotal | 15 | 0 | 241,000 | 0 | 0 | 0 | 0 | 0 | 0 | 241,000 | 204,000 | 194,315 | 15 |
| **Total - Administration** | 16 | 938,541 | 492,965 | 88,111 | 0 | 0 | 0 | 0 | 0 | 1,519,617 | 1,421,084 | 975,653 | 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 2023/2024 | Re-estimated 2022/2023 | Actual 2021/2022 | |
| **NONPROGRAM CURRENT EXPENDITURES** | | | | | | | | | | | | | | | |
| 0010 - County Farm Operations | 1 | | | | | | | | | | | 0 | | | 1 |
| 0020 - Interest on Short-Term Debt | 2 | | | | | | | | | | | 0 | | | 2 |
| 0030 - Other Nonprogram Current | 3 | | | | | | | | | | | 0 | | | 3 |
| 0040 - Other County Enterprises | 4 | | | | | | | | | | | 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 | 100,830 | | | | | | 551,200 | | | | 652,030 | 650,530 | 651,353 | 6 |
| 0110 - Interest and Fiscal Charges | 7 | | | | | | | | | | | 0 | | | 7 |
| Total Long-term Debt Service | 8 | 100,830 | 0 | 0 | 0 | 0 | 0 | 551,200 | | 0 | 0 | 652,030 | 650,530 | 651,353 | 8 |
| **CAPITAL PROJECTS** | | | | | | | | | | | | | | | |
| 0200 - Roadway Construction | 9 | | | | | | 1,837,526 | | | | | 1,837,526 | 1,000,000 | 372,151 | 9 |
| 0210 - Conservation Land Acquisition & Dev. | 10 | | | | | | | | 10,000 | | | 10,000 | 74,500 | 5,895 | 10 |
| 0220 - Other Capital Projects | 11 | | | | | | | | | | | 0 | 1,708,564 | 5,945,426 | 11 |
| Total Capital Projects | 12 | 0 | 0 | 0 | 0 | 0 | 1,837,526 | 0 | 10,000 | | 0 | 1,847,526 | 2,783,064 | 6,323,472 | 12 |
| **EXPENDITURES SUMMARY** | | | | | | | | | | | | | | | |
| Total Public Safety and Legal Services | 13 | 2,238,983 | 801,239 | 0 | 355,534 | 0 | 0 | 123,000 | | | 0 | 3,518,756 | 3,717,958 | 2,626,444 | 13 |
| Total Physical Health and Social Services | 14 | 378,782 | 115,103 | 86,000 | 45,000 | 0 | 0 | 0 | | | 0 | 624,885 | 543,978 | 460,521 | 14 |
| Total Mental Health, ID & DD | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 480,534 | 15 |
| Total County Environment and Education | 16 | 1,095,720 | 62,815 | 0 | 78,538 | 0 | 0 | 267,000 | | | 0 | 1,504,073 | 1,996,471 | 652,834 | 16 |
| Total Roads & Transportation | 17 | 0 | 0 | 0 | 0 | 0 | 4,817,006 | 0 | | | 0 | 4,817,006 | 4,938,529 | 4,116,231 | 17 |
| Total Government Services to Residents | 18 | 316,089 | 338,363 | 0 | 4,000 | 0 | 0 | 5,000 | | | 0 | 663,452 | 623,250 | 583,542 | 18 |
| Total Administration | 19 | 938,541 | 492,965 | 88,111 | 0 | 0 | 0 | 0 | | | 0 | 1,519,617 | 1,421,084 | 975,653 | 19 |
| Total Nonprogram Current | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 20 |
| Total Long-Term Debt Service | 21 | 100,830 | 0 | 0 | 0 | 0 | 0 | 551,200 | | 0 | 0 | 652,030 | 650,530 | 651,353 | 21 |
| Total Capital Projects | 22 | 0 | 0 | 0 | 0 | 0 | 1,837,526 | 0 | 10,000 | | 0 | 1,847,526 | 2,783,064 | 6,323,472 | 22 |
| Total - All Expenditures | 23 | 5,068,945 | 1,810,485 | 174,111 | 483,072 | 0 | 6,654,532 | 946,200 | 10,000 | 0 | 0 | 15,147,345 | 16,674,864 | 16,870,584 | 23 |
| **OTHER BUDGETARY FINANCING USES** | | | | | | | | | | | | | | | |
| **OPERATING TRANSFERS OUT** | | | | | | | | | | | | | | | |
| To General Supplemental | 24 | | | | | | | | | | | 0 | | | 24 |
| To Rural Services Supplemental | 25 | | | | | | | | | | | 0 | | | 25 |
| To Secondary Roads | 26 | | | | 898,040 | | | | | | | 898,040 | 868,051 | 808,346 | 26 |
| To Other Budgetary Funds | 27 | 3,000 | | | | | | | | | | 3,000 | 104,708 | 3,045 | 27 |
| Total Operating Transfers Out | 28 | 3,000 | 0 | 0 | 898,040 | 0 | 0 | 0 | 0 | 0 | 0 | 901,040 | 972,759 | 811,391 | 28 |
| **REFUNDED DEBT/PAYMENTS TO ESCROW** | 29 | | | | | | | | | | | 0 | | | 29 |
| Increase (Decrease) In Reserves | 30 | | | | | | | | | | | 0 | | | 30 |
| Fund Balance - Nonspendable | 31 | | | | | | | | | | | 0 | | 1,866,319 | 31 |
| Fund Balance - Restricted | 32 | | 653,385 | 43,469 | 381,723 | | 1,235,041 | 582,065 | 191,572 | | | 3,087,255 | 5,503,946 | 7,444,468 | 32 |
| Fund Balance - Committed | 33 | | | | | | | 1,147,014 | | | | 1,147,014 | 203,973 | | 33 |
| Fund Balance - Assigned | 34 | | | | | | | | | | | 0 | | | 34 |
| Fund Balance - Unassigned | 35 | 1,798,698 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,800 | 0 | 1,800,498 | 3,043,271 | 5,312,236 | 35 |
| Total Ending Fund Balance - June 30, | 36 | 1,798,698 | 653,385 | 43,469 | 381,723 | 0 | 1,235,041 | 1,729,079 | 191,572 | 1,800 | 0 | 6,034,767 | 8,751,190 | 14,623,023 | 36 |
| **Total Requirements** | 37 | 6,870,643 | 2,463,870 | 217,580 | 1,762,835 | 0 | 7,889,573 | 2,675,279 | 201,572 | 1,800 | 0 | 22,083,152 | 26,398,813 | 32,304,998 | 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 |
|---|---|---|---|---|---|---|---|---|---|
| G.O. LOSST Revenue Bonds - Law Center | 1 | 7,500,000 | 2021-19 | 295,000 | 255,600 | 600 | 551,200 | 549,400 | 1,800 |
| | 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: | | | | 295,000 | 255,600 | 600 | 551,200 | 549,400 | 1,800 |

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: | 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: | 726,709 |

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 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: | |
| 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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**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: | 726,709 |

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 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: | |
| 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:

-