NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/15/2024 Meeting Time: 09:10 AM Meeting Location: Boardroom, 1st Floor Courthouse 201 N 12th St, Centerville
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) https://appanoosecounty.iowa.gov

County Telephone Number (641) 856-6191

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,065,918	4,809,576	4,556,103	5.45
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	203,763	196,466	320,595	
Net Current Property Taxes	4	4,862,155	4,613,110	4,235,508	
Delinquent Property Tax Revenue	5	0	0	5,053	
Penalties, Interest & Costs on Taxes	6	12,000	12,000	77,055	
Other County Taxes/TIF Tax Revenues	7	1,489,623	1,522,242	1,417,952	2.50
Intergovernmental	8	4,256,399	5,719,431	5,055,597	
Licenses & Permits	9	4,200	4,150	12,082	
Charges for Service	10	355,800	340,750	382,949	
Use of Money & Property	11	157,252	100,519	301,630	
Miscellaneous	12	184,600	92,050	303,336	
Subtotal Revenues	13	11,322,029	12,404,252	11,791,162	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	102,860	100,830	102,280	
Operating Transfers In	15	960,182	911,327	871,033	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	12,385,071	13,416,409	12,764,475	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,642,643	3,519,712	3,213,771	6.46
Physical Health and Social Services	19	661,401	538,885	442,322	22.28
County Environment and Education	21	1,859,328	1,160,923	938,616	40.75
Roads & Transportation	22	5,006,652	4,817,006	5,026,008	-0.19
Government Services to Residents	23	673,048	663,452	587,571	7.03
Administration	24	1,585,317	1,519,617	1,323,105	9.46
Nonprogram Current	25	0	0	0	
Debt Service	26	652,260	652,030	650,530	0.13
Capital Projects	27	532,526	1,847,526	2,604,146	-54.78
Subtotal Expenditures	28	14,613,175	14,719,151	14,786,069	
Other Financing Uses:					
Operating Transfers Out	29	960,182	911,327	871,033	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	15,573,357	15,630,478	15,657,102	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-3,188,286	-2,214,069	-2,892,627	
Beginning Fund Balance - July 1,	33	9,516,331	11,730,400	14,623,027	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,226,522	4,287,020	7,468,689	
Fund Balance - Committed	37	1,460,936	1,238,336	1,007,249	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,640,587	3,990,975	3,254,462	
Total Ending Fund Balance - June 30,	40	6,328,045	9,516,331	11,730,400	

Proposed property taxation by type:	
Countywide Levies*:	3,909,323
Rural Only Levies*:	1,156,595
Special District Levies*:	0
TIF Tax Revenues:	0
Utility Replacement Excise Tax:	261,931

Proposed tax rates per $1,000 taxable valuation:	
Urban Areas:	6.86019
Rural Areas:	9.96699
Any special district tax rates not included.	

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

The remaining ARPA funds uncommitted/unspent have been budgeted as expense. Due to state equalization notice, taxable revenue increased but general basic and rural basic levies were lowered.

COUNTY NAME: APPANOOSE COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025	COUNTY NUMBER: 04

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

Meeting Date: 4/1/2024 Meeting Time: 08:30 AM Meeting Location: Boardroom 1st Floor Appanoose County 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 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)
https://appanoosecounty.iowa.gov

County Telephone Number
(641) 856-6191

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	528,028,761	569,856,369	569,856,369
Requested Tax Dollars-Countywide Rates	3,697,904	3,697,904	3,909,323
Tax Rate-Countywide	7.00308	6.48919	6.86019
Taxable Valuations-Rural Services	347,929,572	372,278,493	372,278,493
Requested Tax Dollars-Additional Rural Levies	1,113,375	1,113,375	1,156,595
Tax Rate-Rural Additional	3.20000	2.99070	3.10680
Rural Total	10.20308	9.47989	9.96699
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	383	318	-16.97
Rural Taxpayer	558	462	-17.20
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	383	318	-16.97
Rural Taxpayer	558	462	-17.20

Reasons for tax increase if proposed exceeds the current:

Taxable growth increased 7.27% in General Basic and 6.44% in Rural Services due to State of Iowa equalization order. This drove down the levies to $4.66 and 3.1068 respectively.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023	
Taxes Levied on Property	1	3,909,323	1,156,595		0		5,065,918	4,809,576	4,556,103	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	162,370	41,393		0		203,763	196,466	320,595	3
Net Current Property Taxes	4	3,746,953	1,115,202		0		4,862,155	4,613,110	4,235,508	4
Delinquent Property Tax Revenue	5	0	0		0		0	0	5,053	5
Penalties, Interest & Costs on Taxes	6	12,000					12,000	12,000	77,055	6
Other County Taxes/TIF Tax Revenues	7	454,914	1,034,709	0	0	0	1,489,623	1,522,242	1,417,952	7
Intergovernmental	8	545,884	3,700,515	10,000	0	0	4,256,399	5,719,431	5,055,597	8
Licenses & Permits	9	200	4,000	0	0	0	4,200	4,150	12,082	9
Charges for Service	10	351,100	4,700	0	0	0	355,800	340,750	382,949	10
Use of Money & Property	11	156,000	1,252	0	0	0	157,252	100,519	301,630	11
Miscellaneous	12	67,600	117,000	0	0	0	184,600	92,050	303,336	12
Subtotal Revenues	13	5,334,651	5,977,378	10,000	0	0	11,322,029	12,404,252	11,791,162	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	102,860	0	0	0	0	102,860	100,830	102,280	14
Operating Transfers In	15	0	960,182	0	0	0	960,182	911,327	871,033	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	0	16
Total Revenues & Other Sources	17	5,437,511	6,937,560	10,000	0	0	12,385,071	13,416,409	12,764,475	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	2,932,193	710,450			0	3,642,643	3,519,712	3,213,771	18
Physical Health and Social Services	19	616,401	45,000			0	661,401	538,885	442,322	19
County Environment and Education	21	1,457,409	401,919			0	1,859,328	1,160,923	938,616	21
Roads & Transportation	22	0	5,006,652			0	5,006,652	4,817,006	5,026,008	22
Government Services to Residents	23	663,548	9,500			0	673,048	663,452	587,571	23
Administration	24	1,585,317	0			0	1,585,317	1,519,617	1,323,105	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	102,860	549,400		0	0	652,260	652,030	650,530	26
Capital Projects	27	0	517,526	15,000		0	532,526	1,847,526	2,604,146	27
Subtotal Expenditures	28	7,357,728	7,240,447	15,000	0	0	14,613,175	14,719,151	14,786,069	28
Other Financing Uses:										
Operating Transfers Out	29	3,000	957,182	0	0	0	960,182	911,327	871,033	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	7,360,728	8,197,629	15,000	0	0	15,573,357	15,630,478	15,657,102	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,923,217	-1,260,069	-5,000	0	0	-3,188,286	-2,214,069	-2,892,627	32
Beginning Fund Balance - July 1, 2024	33	5,071,094	4,374,470	70,767	0	0	9,516,331	11,730,400	14,623,027	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	507,331	1,653,424	65,767	0	0	2,226,522	4,287,020	7,468,689	36
Fund Balance - Committed	37	0	1,460,936	0	0	0	1,460,936	1,238,336	1,007,249	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	2,640,546	41	0	0	0	2,640,587	3,990,975	3,254,462	39
Total Ending Fund Balance - June 30,	40	3,147,877	3,114,401	65,767	0	0	6,328,045	9,516,331	11,730,400	40

Proposed tax rate per $1,000 valuation for County purposes: 6.86019 urban areas; 9.96699 rural areas; Any special district rates excluded.

Resolution #2024-13

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2024 - June 30, 2025

County Number: 04 County Name: APPANOOSE COUNTY Date Adopted: 4/15/2024

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

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

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	4.80000	2,683,233	559,006,919	7.27
	Limitation Percentage			
	3			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2025	4.66019	2,794,361	4.14	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.20000	1,175,122	367,225,639	6.43
	Limitation Percentage			
	3			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2025	3.10680	1,214,314	3.34	

		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		599,623,941		569,856,369	
General Basic	2	2,794,364		4.66019		2,655,639
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	2,794,364				2,655,639
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	27,250				25,900
General Supplemental	6	1,319,173		2.20000		1,253,684
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	0				0
Debt Service (from Form 703 col. I Countywide total)	9	0	626,504,521	0.00000	596,736,949	0
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	4,113,537		6.86019		3,909,323
B. All Rural Services Only Levies:	13		390,856,790		372,278,493	
Rural Services Basic	14	1,214,312		3.10680		1,156,595
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17	0		0.00000		0
Other	18	0		0.00000		0
Other	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	1,214,312		3.10680		1,156,595
Subtotal Countywide/All Rural Services (A + B)	21	5,327,849		9.96699		5,065,918
C. Special District Levies:						
Flood & Erosion	22	0	0	0.00000	0	0
Voted Emergency Medical Services (partial county)	23	0	0	0.00000	0	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	5,327,849				5,065,918

Board Chairperson ____________ Date ____________ County Auditor ____________ Date ____________

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 2024/2025**	**Re-Est 2023/2024**	**Actual 2022/2023**	
TAXED LEVIED ON PROPERTY	1	2,655,639	1,253,684		1,156,595	0		0		0		5,065,918	4,809,576	4,556,103	1
Less: Uncoll: Del. Taxes Levy Year	2											0			2
Less: Credits to Taxpayers	3	111,339	51,031		41,393							203,763	196,466	320,595	3
1000 Net Current Property Taxes	4	2,544,300	1,202,653		1,115,202	0		0		0		4,862,155	4,613,110	4,235,508	4
1010 Delinq. Property Tax Revenue	5											0		5,053	5
11XX Penalties, Int, & Costs on Taxes	6	12,000										12,000	12,000	77,055	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	400	300		40							740	740	1,135	7
13XX Voter Approved Local Option Taxes	8	250,000						976,952				1,226,952	1,242,908	1,146,720	8
14XX Gambling Taxes	9											0			9
15XX TIF Tax Revenues	10											0			10
16XX Utility Tax Replacement Excise Taxes	11	138,725	65,489		57,717	0		0		0		261,931	278,594	270,097	11
17XX Taxes Collected for Other Governments	11B											0			11B
Subtotal	12	389,125	65,789	0	57,757	0	0	976,952	0	0	0	1,489,623	1,522,242	1,417,952	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	4,000					3,051,501					3,055,501	2,926,520	3,558,948	13
21XX State Replacements Against Levied Taxes	14	111,339	51,031		41,393							203,763	196,466	320,595	14
22XX Other State Tax Replacements	15	35,000	16,000		7,000		44,049					102,049	43,563	46,967	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	14,000						72,000				86,000	1,719,181	727,328	16
25XX Contributions from Other Intergovernmental Units	17	83,474	400	89,640	58,621		36,000	22,317	10,000			300,452	326,627	245,682	17
26XX, 27XX State Grants and Entitlements	18	70,000	1,000				362,134					433,134	431,574	69,344	18
28XX Federal Grants and Entitlements	19	70,000					5,500					75,500	75,500	83,878	19
29XX Payments in Lieu of Taxes	20											0		2,855	20
Subtotal (lines 13 - 20)	21	387,813	68,431	89,640	107,014	0	3,499,184	94,317	10,000	0	0	4,256,399	5,719,431	5,055,597	21
3XXX Licenses & Permits	22	200					4,000					4,200	4,150	12,082	22
4XXX, 5XXX Charges for Service	23	351,100			1,500		200	3,000				355,800	340,750	382,949	23
6XXX Use of Money & Property	24	156,000						1,252				157,252	100,519	301,630	24
8XXX Miscellaneous	25	16,600	1,000	50,000			72,000	45,000				184,600	92,050	303,336	25
Total Revenues	26	3,857,138	1,337,873	139,640	1,281,473	0	3,575,384	1,120,521	10,000	0	0	11,322,029	12,404,252	11,791,162	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27							3,000				3,000	3,000	2,982	27
9020 From Rural Services Basic	28						957,182					957,182	898,040	868,051	28
90xx From Other Budgetary Funds	29											0	10,287		29
Subtotal (lines 27- 29)	30	0	0	0	0	0	957,182	3,000	0	0	0	960,182	911,327	871,033	30
91XX Proceeds\Gen Long-Term Debt	31	102,860										102,860	100,830	102,280	31
92XX Proceeds\Gen Capital Asset Sales	32											0			32
Total Revenues and Other Sources	33	3,959,998	1,337,873	139,640	1,281,473	0	4,532,566	1,123,521	10,000	0	0	12,385,071	13,416,409	12,764,475	33
Beginning Fund Balance - July 1, NaN	34	3,990,975	932,917	147,202	499,797		1,849,316	2,025,357	70,767			9,516,331	11,730,400	14,623,027	34
Total Resources	35	7,950,973	2,270,790	286,842	1,781,270	0	6,381,882	3,148,878	80,767	0	0	21,901,402	25,146,809	27,387,502	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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	585,369	158,869		439,639					1,183,877	1,172,428	986,553	1
1010 - Investigations	2	500								500			2
1020 - Unified Law Enforcement	3	151,480								151,480	153,200	79,256	3
1030 - Contract Law Enforcement	4				2,811					2,811	2,811		4
1040 - Law Enforcement Communications	5	214,491	60,035					45,000		319,526	295,458	191,528	5
1050 - Adult Correctional Services	6	736,030	171,996					90,000		998,026	933,941	652,554	6
1060 - Administration	7	257,385	76,171							333,556	330,033	303,559	7
Subtotal	8	1,945,255	467,071	0	442,450	0	0	135,000	0	2,989,776	2,887,871	2,213,450	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	193,807	106,393							300,200	296,510	274,940	9
1110 - Medical Examiner	10	66,000								66,000	66,000	47,071	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	259,807	106,393	0	0	0	0	0	0	366,200	362,510	322,011	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13							120,000		120,000	110,956	99,060	13
1210 - Emergency Management	14	4,617	27,250					13,000		44,867	44,875	40,795	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16									0		500,000	16
Subtotal	17	4,617	27,250	0	0	0	0	133,000	0	164,867	155,831	639,855	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18									0			18
1410 - Research & Other Assistance	19		8,300							8,300	1,000		19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	8,300	0	0	0	0	0	0	8,300	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		10,000							10,000	15,000	277	24
1530 - Court Costs	25		15,500							15,500	18,500	9,215	25
1540 - Service of Civil Papers	26									0			26
Subtotal	27	0	28,000	0	0	0	0	0	0	28,000	36,000	9,492	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28		40,000							40,000	30,000	11,551	28
1610 - Juvenile Representation Services	29		5,500							5,500	6,500	387	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		40,000							40,000	40,000	17,025	30
Subtotal	31	0	85,500	0	0	0	0	0	0	85,500	76,500	28,963	31
Total - Public Safety & Legal Services	32	2,209,679	722,514	0	442,450	0	0	268,000	0	3,642,643	3,519,712	3,213,771	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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
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	223,640	69,528							293,168	280,246	250,908	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	223,640	69,528	0	45,000	0	0	0	0	338,168	325,246	295,908	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	11,090								11,090	11,065	9,230	7
3110 - General Welfare Services	8	42,036	1,197							43,233	43,233	37,959	8
3120 - Care in County Care Facility	9									0			9
Subtotal	10	53,126	1,197	0	0	0	0	0	0	54,323	54,298	47,189	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	47,019	17,691							64,710	46,459	37,766	11
3210 - General Services to Veterans	12	18,200								18,200	25,382	12,259	12
Subtotal	13	65,219	17,691	0	0	0	0	0	0	82,910	71,841	50,025	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14		20,000							20,000	20,000	1,260	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	20,000	1,260	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	39,000								39,000	47,500	47,472	18
3410 - Other Social Services	19									0			19
3420 - Social Services Business Operations	20									0			20
Subtotal	21	39,000	0	0	0	0	0	0	0	39,000	47,500	47,472	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22		18,000							18,000	20,000	468	22
3510 - Preventive Services	23									0			23
3520 - Opioid Litigation Settlement	24			109,000						109,000			24
Subtotal	25	0	18,000	109,000	0	0	0	0	0	127,000	20,000	468	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	380,985	126,416	109,000	45,000	0	0	0	0	661,401	538,885	442,322	26

SERVICE AREA 4

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

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

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: 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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1				5,686			23,339		29,025	6,500	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	8,936	0	0	23,339	0	32,275	9,750	5,686	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	35,220	15,262							50,482	50,489	32,790	6
6110 - Maintenance & Operations	7	201,393	32,814							234,207	283,996	282,657	7
6120 - Recreation & Environmental Educ.	8									0			8
Subtotal	9	236,613	48,076	0	0	0	0	0	0	284,689	334,485	315,447	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10				10,000					10,000			10
6210 - Animal Bounties & State Apiarist Expenses	11	100								100	100	186	11
Subtotal	12	100	0	0	10,000	0	0	0	0	10,100	100	186	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13				39,600					39,600	44,000	15,490	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15	1,150,000						293,661		1,443,661	725,000	554,957	15
Subtotal	16	1,150,000	0	0	39,600	0	0	293,661	0	1,483,261	769,000	570,447	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				26,383					26,383	24,788	24,050	17
6410 - Historic Preservation	18	1,620								1,620	1,800	1,800	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	1,000	21
6450 - Other Educational Services	22									0			22
Subtotal	23	22,620	0	0	26,383	0	0	0	0	49,003	47,588	46,850	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	1,409,333	48,076	0	84,919	0	0	317,000	0	1,859,328	1,160,923	938,616	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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						411,131			411,131	407,168	410,838	1
7010 - Engineering	2						384,489			384,489	359,489	373,703	2
Subtotal	3	0	0	0	0	0	795,620	0	0	795,620	766,657	784,541	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						485,498			485,498	549,735	360,402	4
7110 - Roads	5						1,437,004			1,437,004	1,465,279	1,803,069	5
7120 - Snow & Ice Control	6						136,254			136,254	136,254	82,917	6
7130 - Traffic Controls	7						250,766			250,766	190,766	166,860	7
7140 - Road Clearing	8						212,147			212,147	208,635	207,249	8
Subtotal	9	0	0	0	0	0	2,521,669	0	0	2,521,669	2,550,669	2,620,497	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						690,000			690,000	530,000	500,338	10
7210 - Equipment Operations	11						959,363			959,363	929,680	1,058,315	11
7220 - Tools, Materials & Supplies	12						20,000			20,000	20,000	42,551	12
7230 - Real Estate & Buildings	13						20,000			20,000	20,000	19,766	13
Subtotal	14	0	0	0	0	0	1,689,363	0	0	1,689,363	1,499,680	1,620,970	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	5,006,652	0	0	5,006,652	4,817,006	5,026,008	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 2024/2025**	**Re-estimated 2023/2024**	**Actual 2022/2023**	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		209,402							209,402	201,406	177,626	1
8010 - Local Elections	2		19,400							19,400	24,600	1,690	2
8020 - Township Officials	3				4,000					4,000	4,000	3,122	3
Subtotal	4	0	228,802	0	4,000	0	0	0	0	232,802	230,006	182,438	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	180,003	64,274							244,277	239,368	225,788	5
8101 - Driver Licenses Services	6									0			6
8110 - Recording of Public Documents	7	142,913	47,556					5,500		195,969	194,078	179,345	7
Subtotal	8	322,916	111,830	0	0	0	0	5,500	0	440,246	433,446	405,133	8
Total - Government Services to Residents	9	322,916	340,632	0	4,000	0	0	5,500	0	673,048	663,452	587,571	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 2024/2025**	**Re-estimated 2023/2024**	**Actual 2022/2023**	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	114,739	58,466							173,205	173,889	150,934	1
9010 - Administrative Management Services	2	143,533	48,029							191,562	189,704	172,010	2
9020 - Treasury Management Services	3	182,452	62,322							244,774	254,482	228,177	3
9030 - Other Policy & Administration	4	77,150								77,150	76,000	67,059	4
9040 - Reimbursable MHDS Direct Expenses	5			92,915						92,915	88,111	78,031	5
Subtotal	6	517,874	168,817	92,915	0	0	0	0	0	779,606	782,186	696,211	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	258,780	77,513							336,293	371,513	296,159	7
9110 - Information Tech Services	8	85,000								85,000	100,000	74,390	8
9120 - GIS Systems	9	20,000	3,418							23,418	24,918	25,068	9
Subtotal	10	363,780	80,931	0	0	0	0	0	0	444,711	496,431	395,617	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		15,000							15,000	30,000	28,965	11
9210 - Safety of Workplace	12		225,000							225,000			12
9220 - Fidelity of Public Officers	13		121,000							121,000	211,000	202,312	13
9230 - Unemployment Compensation	14									0			14
Subtotal	15	0	361,000	0	0	0	0	0	0	361,000	241,000	231,277	15
Total - Administration	16	881,654	610,748	92,915	0	0	0	0	0	1,585,317	1,519,617	1,323,105	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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
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	102,860						549,400				652,260	652,030	650,530	6
0110 - Interest and Fiscal Charges	7											0			7
Total Long-term Debt Service	8	102,860	0	0	0	0	0	549,400		0	0	652,260	652,030	650,530	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						517,526					517,526	1,837,526	694,266	9
0210 - Conservation Land Acquisition & Dev.	10								15,000			15,000	10,000	53,216	10
0220 - Other Capital Projects	11											0		1,856,664	11
Total Capital Projects	12	0	0	0	0	0	517,526	0	15,000		0	532,526	1,847,526	2,604,146	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	2,209,679	722,514	0	442,450	0	0	268,000			0	3,642,643	3,519,712	3,213,771	13
Total Physical Health and Social Services	14	380,985	126,416	109,000	45,000	0	0	0			0	661,401	538,885	442,322	14
Total County Environment and Education	16	1,409,333	48,076	0	84,919	0	0	317,000			0	1,859,328	1,160,923	938,616	16
Total Roads & Transportation	17	0	0	0	0	0	5,006,652	0			0	5,006,652	4,817,006	5,026,008	17
Total Government Services to Residents	18	322,916	340,632	0	4,000	0	0	5,500			0	673,048	663,452	587,571	18
Total Administration	19	881,654	610,748	92,915	0	0	0	0			0	1,585,317	1,519,617	1,323,105	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	0	0	20
Total Long-Term Debt Service	21	102,860	0	0	0	0	0	549,400		0	0	652,260	652,030	650,530	21
Total Capital Projects	22	0	0	0	0	0	517,526	0	15,000		0	532,526	1,847,526	2,604,146	22
Total - All Expenditures	23	5,307,427	1,848,386	201,915	576,369	0	5,524,178	1,139,900	15,000	0	0	14,613,175	14,719,151	14,786,069	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				957,182							957,182	898,040	868,051	26
To Other Budgetary Funds	27	3,000										3,000	13,287	2,982	27
Total Operating Transfers Out	28	3,000	0	0	957,182	0	0	0	0	0	0	960,182	911,327	871,033	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			29
Increase (Decrease) In Reserves	30											0			30
Fund Balance - Nonspendable	31											0			31
Fund Balance - Restricted	32		422,404	84,927	247,719		857,704	548,001	65,767			2,226,522	4,287,020	7,468,689	32
Fund Balance - Committed	33							1,460,936				1,460,936	1,238,336	1,007,249	33
Fund Balance - Assigned	34											0			34
Fund Balance - Unassigned	35	2,640,546	0	0	0	0	0	41	0	0	0	2,640,587	3,990,975	3,254,462	35
Total Ending Fund Balance - June 30,	36	2,640,546	422,404	84,927	247,719	0	857,704	2,008,978	65,767	0	0	6,328,045	9,516,331	11,730,400	36
Total Requirements	37	7,950,973	2,270,790	286,842	1,781,270	0	6,381,882	3,148,878	80,767	0	0	21,901,402	25,146,809	27,387,502	37

LONG TERM DEBT SCHEDULE

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

Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2024/2025	Interest Due 2024/2025	Bond Registration Due 2024/2025	TOTAL OBLIGATION Due 2024/2025	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
G.O. LOSST Revenue Bonds - Law Center	1	7,500,000	2021-19	305,000	243,800	600	549,400	549,400	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				305,000	243,800	600	549,400	549,400	0

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

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

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

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

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

-

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

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

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

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