NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/21/2025 Meeting Time: 09:10 AM Meeting Location: Boardroom, First Floor 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)
https://appanoosecounty.iowa.gov

County Telephone Number
(641) 856-6191

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,967,635	5,065,918	4,789,132	1.85
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	214,262	203,763	204,219	
Net Current Property Taxes	4	4,753,373	4,862,155	4,584,913	
Delinquent Property Tax Revenue	5	0	0	3,366	
Penalties, Interest & Costs on Taxes	6	12,000	12,000	74,990	
Other County Taxes/TIF Tax Revenues	7	1,449,276	1,489,623	1,556,595	-3.51
Intergovernmental	8	4,562,793	4,256,399	5,173,450	
Licenses & Permits	9	15,200	4,200	23,838	
Charges for Service	10	422,245	355,800	395,700	
Use of Money & Property	11	158,750	157,252	546,244	
Miscellaneous	12	316,675	262,747	439,198	
Subtotal Revenues	13	11,690,312	11,400,176	12,798,294	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	102,860	100,730	
Operating Transfers In	15	1,006,181	980,183	933,436	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	12,696,493	12,483,219	13,832,460	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,035,043	3,552,643	3,112,945	13.85
Physical Health and Social Services	19	702,355	661,401	474,554	21.66
Mental Health, ID & DD	20	0	0	0	
County Environment and Education	21	1,315,883	1,812,328	1,185,454	5.36
Roads & Transportation	22	5,075,411	5,006,652	4,824,084	2.57
Government Services to Residents	23	682,066	673,048	606,297	6.06
Administration	24	1,763,150	1,608,464	1,467,190	9.62
Nonprogram Current	25	0	0	0	
Debt Service	26	549,150	652,260	651,930	-8.22
Capital Projects	27	299,336	532,526	837,083	-40.20
Subtotal Expenditures	28	14,422,394	14,499,322	13,159,537	
Other Financing Uses:					
Operating Transfers Out	29	1,006,181	980,183	933,436	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	15,428,575	15,479,505	14,092,973	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-2,732,082	-2,996,286	-260,513	
Beginning Fund Balance - July 1,	33	8,473,601	11,469,887	11,730,400	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	575	575	575	
Fund Balance - Restricted	36	2,096,333	3,315,123	6,338,825	
Fund Balance - Committed	37	1,969,244	1,746,394	1,523,793	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,675,367	3,411,509	3,606,694	
Total Ending Fund Balance - June 30,	40	5,741,519	8,473,601	11,469,887	

Proposed property taxation by type:	Proposed tax rates per $1,000 taxable valuation:
Countywide Levies*: 3,773,236	Urban Areas: 6.36888
Rural Only Levies*: 1,194,399	Rural Areas: 9.41476
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 0	

COUNTY NAME: APPANOOSE COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 04

Utility Replacement Excise Tax: 241,584

Explanation of any significant items in the budget or additional virtual meeting information:
Join Zoom meeting Online: https://zoom.us/j/6578806191?pwd=zxhtModzmQTn7WKa79RVJrQ7jDfA8R.1&omn=99701628053 Or dial-in: (312) 626-6799 Meeting ID: 657 880 6191 Passcode: 1fQX33

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

Meeting Date: 4/7/2025 Meeting Time: 08:00 AM Meeting Location: Boardroom, 1st Floor Courthouse 201 N 12th Street 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 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	569,856,369	592,448,845	592,448,845
Requested Tax Dollars-Countywide Rates Except Debt Service	3,909,323	3,909,323	3,773,236
Taxable Valuations-Debt Service	596,736,949	616,666,043	616,666,043
Requested Tax Dollars-Debt Service	0	0	0
Requested Tax Dollars-Countywide Rates	3,909,323	3,909,323	3,773,236
Tax Rate-Countywide	6.86019	6.59858	6.36888
Taxable Valuations-Rural Services	372,278,493	392,135,900	392,135,900
Requested Tax Dollars-Additional Rural Levies	1,156,595	1,156,595	1,194,399
Tax Rate-Rural Additional	3.10680	2.94947	3.04588
Rural Total	9.96699	9.54805	9.41476
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	318	332	4.40
Rural Taxpayer	462	491	6.28
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	1,403	1,485	5.84
Rural Taxpayer	2,039	2,195	7.65

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at $150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

Due to rural valuation growth and the Iowa Code 331.429 requirement to transfer a minimum of amount from Rural Services to the Secondary Roads Fund, the transfer increased from $957,182 to $1,006,181 resulting in an increase in taxable dollars.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024	
Taxes Levied on Property	1	3,414,905	1,552,730		0		4,967,635	5,065,918	4,789,132	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	169,588	44,674		0		214,262	203,763	204,219	3
Net Current Property Taxes	4	3,245,317	1,508,056		0		4,753,373	4,862,155	4,584,913	4
Delinquent Property Tax Revenue	5	0	0		0		0	0	3,366	5
Penalties, Interest & Costs on Taxes	6	12,000					12,000	12,000	74,990	6
Other County Taxes/TIF Tax Revenues	7	419,110	1,030,166	0	0	0	1,449,276	1,489,623	1,556,595	7
Intergovernmental	8	561,278	3,991,515	10,000	0	0	4,562,793	4,256,399	5,173,450	8
Licenses & Permits	9	200	15,000	0	0	0	15,200	4,200	23,838	9
Charges for Service	10	417,845	4,400	0	0	0	422,245	355,800	395,700	10
Use of Money & Property	11	155,800	2,950	0	0	0	158,750	157,252	546,244	11
Miscellaneous	12	66,675	250,000	0	0	0	316,675	262,747	439,198	12
Subtotal Revenues	13	4,878,225	6,802,087	10,000	0	0	11,690,312	11,400,176	12,798,294	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	102,860	100,730	14
Operating Transfers In	15	0	1,006,181	0	0	0	1,006,181	980,183	933,436	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	0	16
Total Revenues & Other Sources	17	4,878,225	7,808,268	10,000	0	0	12,696,493	12,483,219	13,832,460	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	3,082,734	952,309			0	4,035,043	3,552,643	3,112,945	18
Physical Health and Social Services	19	657,355	45,000			0	702,355	661,401	474,554	19
Mental Health, ID & DD	20	0	0			0	0	0	0	20
County Environment and Education	21	920,312	395,571			0	1,315,883	1,812,328	1,185,454	21
Roads & Transportation	22	0	5,075,411			0	5,075,411	5,006,652	4,824,084	22
Government Services to Residents	23	672,566	9,500			0	682,066	673,048	606,297	23
Administration	24	1,763,150	0			0	1,763,150	1,608,464	1,467,190	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	549,150		0	0	549,150	652,260	651,930	26
Capital Projects	27	0	291,836	7,500		0	299,336	532,526	837,083	27
Subtotal Expenditures	28	7,096,117	7,318,777	7,500	0	0	14,422,394	14,499,322	13,159,537	28
Other Financing Uses:										
Operating Transfers Out	29	3,000	1,003,181	0	0	0	1,006,181	980,183	933,436	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	7,099,117	8,321,958	7,500	0	0	15,428,575	15,479,505	14,092,973	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,220,892	-513,690	2,500	0	0	-2,732,082	-2,996,286	-260,513	32
Beginning Fund Balance - July 1, 2025	33	4,307,621	4,138,734	27,246	0	0	8,473,601	11,469,887	11,730,400	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	575	0	0	0	575	575	575	35
Fund Balance - Restricted	36	343,417	1,723,170	29,746	0	0	2,096,333	3,315,123	6,338,825	36
Fund Balance - Committed	37	0	1,969,244	0	0	0	1,969,244	1,746,394	1,523,793	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	1,743,312	-67,945	0	0	0	1,675,367	3,411,509	3,606,694	39
Total Ending Fund Balance - June 30,	40	2,086,729	3,625,044	29,746	0	0	5,741,519	8,473,601	11,469,887	40

Proposed tax rate per $1,000 valuation for County purposes: 6.36888 urban areas; 9.41476 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 04 County Name: APPANOOSE COUNTY Date Adopted: 4/21/2025

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 2025 Budget Data	4.66019	2,794,361	599,623,941	3.67
	Limitation Percentage			
	1			
	GBFL Max Rate	**GBFL Max Dollars**	**Revenue Growth %**	
Max Allowed GBFL for FY 2026	4.61405	2,868,399	2.65	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.10680	1,214,312	390,856,790	4.99
	Limitation Percentage			
	2			
	RBFL Max Rate	**RBFL Max Dollars**	**Revenue Growth %**	
Max Allowed RBFL for FY 2026	3.04588	1,249,904	2.93	

		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		621,666,210		592,448,845	
General Basic	2	2,868,399		4.61405		2,733,589
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	2,868,399				2,733,589
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	27,250				25,967
General Supplemental	6	714,916		1.15000		681,316
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	645,883,408	0.00000	616,666,043	0
Voted Emergency Medical Services (Countywide)	10	376,000		0.60483		358,331
Other	11					0
Subtotal Countywide (A)	12	3,959,315		6.36888		3,773,236
B. All Rural Services Only Levies:	13		410,358,781		392,135,900	
Rural Services Basic	14	1,249,904		3.04588		1,194,399
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	1,249,904		3.04588		1,194,399
Subtotal Countywide/All Rural Services (A + B)	21	5,209,219		9.41476		4,967,635
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	5,209,219				4,967,635

Compensation Schedule for FY 2025/2026

Elected Official	Annual Salary
Attorney	124,597
Auditor	75,256
Recorder	72,614
Treasurer	72,614
Sheriff	103,908
Supervisors	35,566
Supervisor Vice Chair, if different	
Supervisor Chair, if different	36,566

Number of Official County Newspapers	1
	Names of Official County Newspapers:
1	Appanoose Weekly
2	
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 levies were voted on all taxable property of this county

(Board Chairperson) (Date) (County Auditor or Budget Preparer) (Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification) (Date)

REVENUES DETAIL

County Name: APPANOOSE COUNTY
County No: 04

		GENERAL FUND			SPECIAL REVENUE FUNDS								TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	
TAXED LEVIED ON PROPERTY	1	2,733,589	681,316			1,194,399	0		358,331		0		4,967,635	5,065,918	4,789,132	1
Less: Uncoll: Del. Taxes Levy Year	2												0			2
Less: Credits to Taxpayers	3	115,863	53,725			44,674							214,262	203,763	204,219	3
1000 Net Current Property Taxes	4	2,617,726	627,591			1,149,725	0		358,331		0		4,753,373	4,862,155	4,584,913	4
1010 Delinq. Property Tax Revenue	5												0		3,366	5
11XX Penalties, Int, & Costs on Taxes	6	12,000											12,000	12,000	74,990	6
OTHER COUNTY TAXES/TIF REVENUES																
12XX Other County Taxes	7	400	300			40							740	740	2,163	7
13XX Voter Approved Local Option Taxes	8	250,000							956,952				1,206,952	1,226,952	1,281,256	8
14XX Gambling Taxes	9												0			9
15XX TIF Tax Revenues	10												0			10
16XX Utility Tax Replacement Excise Taxes	11	134,810	33,600			55,505	0		17,669		0		241,584	261,931	273,176	11
17XX Taxes Collected for Other Governments	11B												0			11B
Subtotal	12	385,210	33,900	0		55,545	0	0	974,621	0	0	0	1,449,276	1,489,623	1,556,595	12
INTERGOVERNMENTAL REVENUE																
20XX State Shared Revenues	13	4,000						3,239,847					3,243,847	3,055,501	3,611,084	13
21XX State Replacements Against Levied Taxes	14	115,863	53,725			44,674							214,262	203,763	204,291	14
22XX Other State Tax Replacements	15	35,000	16,000			7,000		46,533					104,533	102,049	155,207	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	14,000							72,000				86,000	86,000	670,219	16
25XX Contributions from Other Intergovernmental Units	17	77,800	19,000	89,640		61,000		131,000	22,317	10,000			410,757	300,452	371,019	17
26XX, 27XX State Grants and Entitlements	18	65,250	1,000					361,644					427,894	433,134	58,040	18
28XX Federal Grants and Entitlements	19	70,000						5,500					75,500	75,500	100,522	19
29XX Payments in Lieu of Taxes	20												0		3,068	20
Subtotal (lines 13 - 20)	21	381,913	89,725	89,640	0	112,674	0	3,784,524	94,317	10,000	0	0	4,562,793	4,256,399	5,173,450	21
3XXX Licenses & Permits	22	200						15,000					15,200	4,200	23,838	22
4XXX, 5XXX Charges for Service	23	417,845				1,500		200	2,700				422,245	355,800	395,700	23
6XXX Use of Money & Property	24	155,800							2,950				158,750	157,252	546,244	24
8XXX Miscellaneous	25	16,675		50,000				205,000	45,000				316,675	262,747	439,198	25
Total Revenues	26	3,987,369	751,216	139,640	0	1,319,444	0	4,004,724	1,477,919	10,000	0	0	11,690,312	11,400,176	12,798,294	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
9000 From General Basic	27								3,000				3,000	3,000	5,028	27
9020 From Rural Services Basic	28							1,003,181					1,003,181	957,182	898,040	28
90xx From Other Budgetary Funds	29												0	20,001	30,368	29
Subtotal (lines 27- 29)	30	0	0	0	0	0	0	1,003,181	3,000	0	0	0	1,006,181	980,183	933,436	30
91XX Proceeds\Gen Long-Term Debt	31												0	102,860	100,730	31
92XX Proceeds\Gen Capital Asset Sales	32												0			32
Total Revenues and Other Sources	33	3,987,369	751,216	139,640	0	1,319,444	0	5,007,905	1,480,919	10,000	0	0	12,696,493	12,483,219	13,832,460	33
Beginning Fund Balance - July 1, NaN	34	3,479,454	638,203	189,964		381,633		1,349,227	2,407,874	27,246			8,473,601	11,469,887	11,730,400	34
Total Resources	35	7,466,823	1,389,419	329,604	0	1,701,077	0	6,357,132	3,888,793	37,246	0	0	21,170,094	23,953,106	25,562,860	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0		0		0	0	72	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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	674,565	212,868			325,498					1,212,931	1,183,877	1,276,711	1
1010 - Investigations	2	450									450	500	500	2
1020 - Unified Law Enforcement	3	148,346									148,346	151,480	108,996	3
1030 - Contract Law Enforcement	4					2,811					2,811	2,811		4
1040 - Law Enforcement Communications	5	218,433	61,458						45,000		324,891	319,526	238,736	5
1050 - Adult Correctional Services	6	733,723	178,528						90,000		1,002,251	908,026	611,331	6
1060 - Administration	7	259,881	79,528								339,409	333,556	320,745	7
Subtotal	8	2,035,398	532,382	0	0	328,309	0	0	135,000	0	3,031,089	2,899,776	2,557,019	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	196,123	106,514								302,637	300,200	287,551	9
1110 - Medical Examiner	10	66,000									66,000	66,000	49,465	10
1120 - Child Support Recovery	11										0			11
Subtotal	12	262,123	106,514	0	0	0	0	0	0	0	368,637	366,200	337,016	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13								476,000		476,000	120,000	110,956	13
1210 - Emergency Management	14	31,867							13,000		44,867	44,867	42,678	14
1220 - Fire Protection & Rescue Services	15										0			15
1230 - E911 Service Board	16										0			16
Subtotal	17	31,867	0	0	0	0	0	0	489,000	0	520,867	164,867	153,634	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18										0			18
1410 - Research & Other Assistance	19	8,300									8,300	8,300		19
1420 - Bailiff Services	20										0			20
Subtotal	21	8,300	0	0	0	0	0	0	0	0	8,300	8,300	0	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22	2,250									2,250	2,500		22
1510 - (Reserved)	23													23
1520 - Detention Services	24	9,000									9,000	10,000	756	24
1530 - Court Costs	25	13,950									13,950	15,500	5,903	25
1540 - Service of Civil Papers	26										0			26
Subtotal	27	25,200	0	0	0	0	0	0	0	0	25,200	28,000	6,659	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28	40,000									40,000	40,000	38,731	28
1610 - Juvenile Representation Services	29	4,950									4,950	5,500	890	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	36,000									36,000	40,000	18,996	30
Subtotal	31	80,950	0	0	0	0	0	0	0	0	80,950	85,500	58,617	31
Total - Public Safety & Legal Services	32	2,443,838	638,896	0	0	328,309	0	0	624,000	0	4,035,043	3,552,643	3,112,945	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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
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	222,649	71,302								293,951	293,168	281,061	4
3050 - Support of Hospitals	5										0			5
Subtotal	6	222,649	71,302	0	0	45,000	0	0	0	0	338,951	338,168	326,061	6
SERVICES TO POOR PROGRAM														
3100 - Administration	7	11,090									11,090	11,090	9,154	7
3110 - General Welfare Services	8	38,666	1,197								39,863	43,233	45,708	8
3120 - Care in County Care Facility	9										0			9
Subtotal	10	49,756	1,197	0	0	0	0	0	0	0	50,953	54,323	54,862	10
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	63,660	21,891								85,551	64,710	45,122	11
3210 - General Services to Veterans	12	16,900									16,900	18,200	14,455	12
Subtotal	13	80,560	21,891	0	0	0	0	0	0	0	102,451	82,910	59,577	13
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14	18,000									18,000	20,000	6,671	14
3310 - Family Protective Services	15										0			15
3320 - Services for Disabled Children	16										0			16
Subtotal	17	18,000	0	0	0	0	0	0	0	0	18,000	20,000	6,671	17
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	24,000									24,000	39,000	22,063	18
3410 - Other Social Services	19										0			19
3420 - Social Services Business Operations	20										0			20
Subtotal	21	24,000	0	0	0	0	0	0	0	0	24,000	39,000	22,063	21
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22	18,000									18,000	18,000	5,320	22
3510 - Preventive Services	23										0			23
3520 - Opioid Litigation Settlement	24			150,000							150,000	109,000		24
Subtotal	25	18,000	0	150,000	0	0	0	0	0	0	168,000	127,000	5,320	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	412,965	94,390	150,000	0	45,000	0	0	0	0	702,355	661,401	474,554	26

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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1					5,686			20,000		25,686	5,686	5,686	1
6010 - Weed Eradication	2					2,925					2,925	3,250	788	2
6020 - Solid Waste Disposal	3										0			3
6030 - Environmental Restoration	4										0			4
Subtotal	5	0	0	0	0	8,611	0	0	20,000	0	28,611	8,936	6,474	5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	33,549	15,651								49,200	50,482	37,524	6
6110 - Maintenance & Operations	7	191,461	32,092								223,553	254,207	249,197	7
6120 - Recreation & Environmental Educ.	8										0			8
Subtotal	9	225,010	47,743	0	0	0	0	0	0	0	272,753	304,689	286,721	9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10					10,000					10,000	10,000		10
6210 - Animal Bounties & State Apiarist Expenses	11	100									100	100		11
Subtotal	12	100	0	0	0	10,000	0	0	0	0	10,100	10,100	0	12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13					35,600					35,600	39,600	15,748	13
6310 - Housing Rehabilitation & Develop.	14										0			14
6320 - Community Economic Development	15	625,000							293,661		918,661	1,400,000	830,073	15
Subtotal	16	625,000	0	0	0	35,600	0	0	293,661	0	954,261	1,439,600	845,821	16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17					27,699					27,699	26,383	24,788	17
6410 - Historic Preservation	18	1,459									1,459	1,620	650	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	22,459	0	0	0	27,699	0	0	0	0	50,158	49,003	46,438	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	0	28
Total - County Environment and Education	29	872,569	47,743	0	0	81,910	0	0	313,661	0	1,315,883	1,812,328	1,185,454	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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration	1							474,937			474,937	411,131	392,739	1
7010 - Engineering	2							397,598			397,598	384,489	353,420	2
Subtotal	3	0	0	0	0	0	0	872,535	0	0	872,535	795,620	746,159	3
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts	4							490,867			490,867	485,498	520,505	4
7110 - Roads	5							1,560,573			1,560,573	1,437,004	1,346,244	5
7120 - Snow & Ice Control	6							136,254			136,254	136,254	98,086	6
7130 - Traffic Controls	7							156,766			156,766	250,766	239,584	7
7140 - Road Clearing	8							237,053			237,053	212,147	233,843	8
Subtotal	9	0	0	0	0	0	0	2,581,513	0	0	2,581,513	2,521,669	2,438,262	9
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment	10							405,000			405,000	690,000	504,860	10
7210 - Equipment Operations	11							996,363			996,363	959,363	1,102,075	11
7220 - Tools, Materials & Supplies	12							20,000			20,000	20,000	22,509	12
7230 - Real Estate & Buildings	13							200,000			200,000	20,000	10,219	13
Subtotal	14	0	0	0	0	0	0	1,621,363	0	0	1,621,363	1,689,363	1,639,663	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	0	17
Total - Roads & Transportation	18	0	0	0	0	0	0	5,075,411	0	0	5,075,411	5,006,652	4,824,084	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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration	1	161,126	43,089								204,215	209,402	179,151	1
8010 - Local Elections	2	24,500									24,500	19,400	24,193	2
8020 - Township Officials	3					4,000					4,000	4,000	2,218	3
Subtotal	4	185,626	43,089	0	0	4,000	0	0	0	0	232,715	232,802	205,562	4
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations& Licensing	5	184,710	66,298								251,008	244,277	232,639	5
8101 - Driver Licenses Services	6										0			6
8110 - Recording of Public Documents	7	144,105	48,738						5,500		198,343	195,969	168,096	7
Subtotal	8	328,815	115,036	0	0	0	0	0	5,500	0	449,351	440,246	400,735	8
Total - Government Services to Residents	9	514,441	158,125	0	0	4,000	0	0	5,500	0	682,066	673,048	606,297	9

SERVICE AREA 9

ADMINISTRATION
County Name: APPANOOSE COUNTY
County No: 04

		GENERAL FUND		SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	114,599	56,410								171,009	173,205	160,689	1
9010 - Administrative Management Services	2	146,760	49,238								195,998	191,562	184,353	2
9020 - Treasury Management Services	3	185,776	64,166								249,942	244,774	233,917	3
9030 - Other Policy & Administration	4	80,870									80,870	77,150	140,133	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5	10,000		92,915							102,915	92,915	87,483	5
Subtotal	6	538,005	169,814	92,915	0	0	0	0	0	0	800,734	779,606	806,575	6
CENTRAL SERVICES PROGRAM														
9100 - General Services	7	456,697	20,301								476,998	336,293	205,514	7
9110 - Information Tech Services	8	100,000									100,000	85,000	83,389	8
9120 - GIS Systems	9	20,000	3,418								23,418	23,418	23,418	9
Subtotal	10	576,697	23,719	0	0	0	0	0	0	0	600,416	444,711	312,321	10
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	11	16,000									16,000	15,000	15,095	11
9210 - Safety of Workplace	12										0	225,000		12
9220 - Fidelity of Public Officers	13	346,000									346,000	144,147	333,199	13
9230 - Unemployment Compensation	14										0			14
Subtotal	15	362,000	0	0	0	0	0	0	0	0	362,000	384,147	348,294	15
Total - Administration	16	1,476,702	193,533	92,915	0	0	0	0	0	0	1,763,150	1,608,464	1,467,190	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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
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	0	5
LONG-TERM DEBT SERVICE																
0100 - Principal	6								549,150				549,150	652,260	651,930	6
0110 - Interest and Fiscal Charges	7												0			7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	549,150		0	0	549,150	652,260	651,930	8
CAPITAL PROJECTS																
0200 - Roadway Construction	9							291,836					291,836	517,526	827,083	9
0210 - Conservation Land Acquisition & Dev.	10									7,500			7,500	15,000	10,000	10
0220 - Other Capital Projects	11												0			11
Total Capital Projects	12	0	0	0	0	0	0	291,836	0	7,500		0	299,336	532,526	837,083	12
EXPENDITURES SUMMARY																
Total Public Safety and Legal Services	13	2,443,838	638,896	0	0	328,309	0	0	624,000			0	4,035,043	3,552,643	3,112,945	13
Total Physical Health and Social Services	14	412,965	94,390	150,000	0	45,000	0	0	0			0	702,355	661,401	474,554	14
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0	0			0	0	0	0	15
Total County Environment and Education	16	872,569	47,743	0	0	81,910	0	0	313,661			0	1,315,883	1,812,328	1,185,454	16
Total Roads & Transportation	17	0	0	0	0	0	0	5,075,411	0			0	5,075,411	5,006,652	4,824,084	17
Total Government Services to Residents	18	514,441	158,125	0	0	4,000	0	0	5,500			0	682,066	673,048	606,297	18
Total Administration	19	1,476,702	193,533	92,915	0	0	0	0	0			0	1,763,150	1,608,464	1,467,190	19
Total Nonprogram Current	20	0	0	0	0	0	0	0	0			0	0	0	0	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	549,150		0	0	549,150	652,260	651,930	21
Total Capital Projects	22	0	0	0	0	0	0	291,836	0	7,500		0	299,336	532,526	837,083	22
Total - All Expenditures	23	5,720,515	1,132,687	242,915	0	459,219	0	5,367,247	1,492,311	7,500	0	0	14,422,394	14,499,322	13,159,537	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					1,003,181							1,003,181	957,182	898,040	26
To Other Budgetary Funds	27	3,000											3,000	23,001	35,396	27
Total Operating Transfers Out	28	3,000	0	0	0	1,003,181	0	0	0	0	0	0	1,006,181	980,183	933,436	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29												0			29
Increase (Decrease) In Reserves	30												0			30
Fund Balance - Nonspendable	31								575				575	575	575	31
Fund Balance - Restricted	32		256,732	86,685		238,677		989,885	494,608	29,746			2,096,333	3,315,123	6,338,825	32
Fund Balance - Committed	33								1,969,244				1,969,244	1,746,394	1,523,793	33
Fund Balance - Assigned	34												0			34
Fund Balance - Unassigned	35	1,743,308	0	4	0	0	0	0	-67,945	0	0	0	1,675,367	3,411,509	3,606,694	35
Total Ending Fund Balance - June 30,	36	1,743,308	256,732	86,689	0	238,677	0	989,885	2,396,482	29,746	0	0	5,741,519	8,473,601	11,469,887	36
Total Requirements	37	7,466,823	1,389,419	329,604	0	1,701,077	0	6,357,132	3,888,793	37,246	0	0	21,170,094	23,953,106	25,562,860	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 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	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	320,000	228,550	600	549,150	549,150	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:				320,000	228,550	600	549,150	549,150	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

Exceed General and Rural

**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

Comparison of the proposed general basic rate with the statutory maximum Rural 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:	4.61405
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	4.61405
General Basic Tax Dollars to be Generated in Excess of Maximum:	0

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

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**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

Comparison of the proposed general basic rate with the statutory maximum 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:	3.04588
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	3.04588
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	0.

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

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