

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2020 - June 30, 2021
County Name: POWESHIEK COUNTY County Number: 79

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

Meeting Date: 3/23/2020 Meeting Time: 09:00 AM Meeting Location: Boardroom, Poweshiek County Courthouse, 302 E Main St, Montezuma, IA

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-gov-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)

www.poweshieckcounty.org

County Telephone Number
(641) 623-5723

		Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	7,933,011	7,476,394	7,160,910	5.25
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	253,200	254,278	0	
Net Current Property Taxes	4	7,679,811	7,222,116	7,160,910	
Delinquent Property Tax Revenue	5	0	0	0	
Penalties, Interest & Costs on Taxes	6	0	0	46,097	
Other County Taxes/TIF Tax Revenues	7	1,129,501	1,274,909	1,262,798	-5.42
Intergovernmental	8	6,478,590	5,359,391	5,375,745	
Licenses & Permits	9	24,450	18,100	114,800	
Charges for Service	10	582,640	645,787	652,825	
Use of Money & Property	11	281,145	292,280	375,879	
Miscellaneous	12	180,400	222,370	233,466	
Subtotal Revenues	13	16,356,537	15,034,953	15,222,520	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,938,923	2,855,688	3,503,818	
Proceeds of Fixed Asset Sales	16	0	0	1,782	
Total Revenues & Other Sources	17	20,295,460	17,890,641	18,728,120	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,566,552	3,415,002	3,149,716	6.41
Physical Health and Social Services	19	384,061	358,288	278,942	17.34
Mental Health, ID & DD	20	453,769	459,328	464,051	-1.11
County Environment and Education	21	723,524	656,967	632,971	6.91
Roads & Transportation	22	7,776,690	6,452,714	6,826,131	6.74
Government Services to Residents	23	676,303	686,123	653,088	1.76
Administration	24	1,406,738	1,344,434	1,183,016	9.05
Nonprogram Current	25	387,284	419,200	398,479	-1.41
Debt Service	26	740,165	744,720	748,108	-0.53
Capital Projects	27	2,070,000	1,527,229	486,159	106.35
Subtotal Expenditures	28	18,185,086	16,064,005	14,820,661	
Other Financing Uses:					
Operating Transfers Out	29	3,938,923	2,855,688	3,503,818	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	22,124,009	18,919,693	18,324,479	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,828,549	-1,029,052	403,641	
Beginning Fund Balance - July 1,	33	10,634,712	11,663,764	11,260,123	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	7,787,889	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	98,237	
Fund Balance - Unassigned	39	8,806,163	10,634,712	3,777,638	
Total Ending Fund Balance - June 30,	40	8,806,163	10,634,712	11,663,764	
Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:				
Countywide Levies*:	4,768,064				
Rural Only Levies*:	3,164,947	Urban Areas:	3.97412		
Special District Levies*:	0	Rural Areas:	7.92412		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	269,079				

Explanation of any significant items in the budget:

Virtual Meeting Information:

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2020 - June 30, 2021
County Name: POWESHIEK COUNTY County Number: 79

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

Meeting Date: 2/27/2020 Meeting Time: 01:00 PM Meeting Location: Boardroom, Poweshiek County Courthouse, 302 E Main St, Montezuma, IA
Contact Person: Missy Eilander, County Auditor Contact Phone Number: (641) 623-5723

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.poweshieckcounty.org

County Telephone Number
 (641) 623-5723

		Current Year Certified Property Tax FY 2019/2020	Budget Year Effective Property Tax FY 2020/2021	Budget Year Proposed Maximum Property Tax FY 2020/2021	Proposed Percentage Change
Taxable Valuations-General Services	1	1,163,438,384	1,236,324,447	1,236,324,447	
Requested Tax Dollars-General Basic	2	4,072,034		4,327,136	
Requested Tax Dollars-General Supplemental	3	150,000		100,000	
Requested Tax Dollars-General Services Total	4	4,222,034	4,222,034	4,427,136	4.86
Estimated Tax Rate-General Services	5	3.62893	3.41499	3.58089	
Taxable Valuations-Rural Services	6	784,857,280	832,602,429	832,602,429	
Requested Tax Dollars-Rural Basic	7	3,100,186		3,288,780	
Requested Tax Dollars-Rural Supplemental	8	0			
Requested Tax Dollars-Rural Services Total	9	3,100,186	3,100,186	3,288,780	6.08
Estimated Tax Rate-Rural Services	10	3.95000	3.72349	3.95000	

Explanation of increases in the budget:

Increase in taxable valuations.

If applicable, the above notice is also available online at:
www.poweshieckcounty.org

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.

PROPOSED BUDGET SUMMARY		General	Special Revenue	TOTALS Budget 2020/2021 Capital Projects	Debt Service	Permanent	TOTALS Budget 2020/2021	TOTALS Re-Est 2019/2020	TOTALS Actual 2018/2019
1	Taxes Levied on Property	4,296,263	3,636,748		0		7,933,011	7,476,394	7,160,910
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	143,000	110,200		0		253,200	254,278	0
4	Net Current Property Taxes	4,153,263	3,526,548		0		7,679,811	7,222,116	7,160,910
5	Delinquent Property Tax Revenue	0	0		0		0	0	0
6	Penalties, Interest & Costs on Taxes	0	0		0		0	0	46,097
7	Other County Taxes/TIF Tax Revenues	157,433	972,068	0	0	0	1,129,501	1,274,909	1,262,798
8	Intergovernmental	746,438	5,732,152	0	0	0	6,478,590	5,359,391	5,375,745
9	Licenses & Permits	850	23,600	0	0	0	24,450	18,100	114,800
10	Charges for Service	508,240	74,400	0	0	0	582,640	645,787	652,825
11	Use of Money & Property	279,995	1,150	0	0	0	281,145	292,280	375,879
12	Miscellaneous	58,650	121,750	0	0	0	180,400	222,370	233,466
13	Subtotal Revenues	5,904,869	10,451,668	0	0	0	16,356,537	15,034,953	15,222,520
14	Other Financing Sources:								
15	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
16	Operating Transfers In	0	3,198,758	0	740,165	0	3,938,923	2,855,688	3,503,818
17	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	1,782
18	Total Revenues & Other Sources	5,904,869	13,650,426	0	740,165	0	20,295,460	17,890,641	18,728,120
EXPENDITURES & OTHER FINANCING USES									
19	Operating:								
20	Public Safety and Legal Services	2,492,484	1,074,068		0	0	3,566,552	3,415,002	3,149,716
21	Physical Health and Social Services	294,190	89,871		0	0	384,061	358,288	278,942
22	Mental Health, ID & DD	0	453,769		0	0	453,769	459,328	464,051
23	County Environment and Education	517,030	206,494		0	0	723,524	656,967	632,971
24	Roads & Transportation	0	7,776,690		0	0	7,776,690	6,452,714	6,826,131
25	Government Services to Residents	656,803	19,500		0	0	676,303	686,123	653,088
26	Administration	1,338,738	68,000		0	0	1,406,738	1,344,434	1,183,016
27	Nonprogram Current	387,284	0		0	0	387,284	419,200	398,479
28	Debt Service	0	0		740,165	0	740,165	744,720	748,108
29	Capital Projects	100,000	1,970,000	0	0	0	2,070,000	1,527,229	486,159
30	Subtotal Expenditures	5,786,529	11,658,392	0	740,165	0	18,185,086	16,064,005	14,820,661
31	Other Financing Uses:								
32	Operating Transfers Out	192,336	3,746,587		0	0	3,938,923	2,855,688	3,503,818
33	Refunded Debt/Payments to Escrow	0	0		0	0	0	0	0
34	Total Expenditures & Other Uses	5,978,865	15,404,979	0	740,165	0	22,124,009	18,919,693	18,324,479
35	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-73,996	-1,754,553	0	0	0	-1,828,549	-1,029,052	403,641
36	Beginning Fund Balance - July 1, 2020	3,562,975	6,967,206	0	104,531	0	10,634,712	11,663,764	11,260,123
37	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
38	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
39	Fund Balance - Restricted	0	0	0	0	0	0	0	0
40	Fund Balance - Committed	0	0	0	0	0	0	0	0
41	Fund Balance - Assigned	0	0	0	0	0	0	0	0
42	Fund Balance - Unassigned	3,488,979	5,212,653	0	104,531	0	8,806,163	10,634,712	3,777,638
43	Total Ending Fund Balance - June 30,	3,488,979	5,212,653	0	104,531	0	8,806,163	10,634,712	11,663,764

Proposed tax rate per \$1,000 valuation for County purposes: 3.97412 urban areas; 7.92412 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
 Fiscal Year July 1, 2020 - June 30, 2021

County Number: 79 County Name: POWESHIEK COUNTY Date Adopted: 3/25/2020

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. For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

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

County MHDS Fund Levy Dollars (cannot exceed statutory max)

486,174

	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 General Basic	4,327,136	1,236,324,447	3.50000	1,199,778,511	4,199,225
2 + Cemetery (Pioneer - 331.424B)					0
3 = Total for General Basic	4,327,136				4,199,225
4 Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
5 General Supplemental	100,000		0.08088		97,038
6 Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement					0
7 County MHDS Fund (from certification above)	486,174		0.39324		471,801
8 Debt Service (from Form 703 col. I Countywide total)	0	1,352,946,286	0.00000	1,316,400,350	0
9 Voted Emergency Medical Services (Countywide)					0
10 Other					0
11					0
12 Subtotal Countywide (A)	4,913,310		3.97412		4,768,064
13 B. All Rural Services Only Levies:		832,602,429		801,252,501	
14 Rural Services Basic	3,288,780		3.95000		3,164,947
15 Rural Services Supplemental					0
16 Unified Law Enforcement					0
17 Other					0
18 Other					0
19					0
20 Subtotal All Rural Services Only (B)	3,288,780		3.95000		3,164,947
21 Subtotal Countywide/All Rural Services (A + B)	8,202,090		7.92412		7,933,011
C. Special District Levies:					
22 Flood & Erosion			0.00000		0
23 Voted Emergency Medical Services (partial county)			0.00000		0
24 Other	0		0.00000		0
25 Other			0.00000		0
26 Other			0.00000		0
27 Township ES Levies (Summary from Form 638-RE)	0	0		0	0
28 Subtotal Special Districts (C)	0				0
29 GRAND TOTAL (A + B + C)	8,202,090				7,933,011

Compensation Schedule for FY 2020/2021

	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Elected Official			
Attorney	90,294	1	Grimmell Herald Register
Auditor	61,468	2	Poweshiek /County CR
Recorder	61,205	3	The Record
Treasurer	61,468	4	
Sheriff	81,622	5	
Supervisors	33,348	6	
Supervisor Vice Chair, if different	33,348		
Supervisor Chair, if different	33,848		

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

TOWNSHIP EMERGENCY SERVICES LEVIES	TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		7			0		0
		8			0		0
		9			0		0
		10			0		0
		11			0		0
		12			0		0
		13			0		0
		14			0		0
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0	0	0	0

REVENUES DETAIL
 County Name: POWESHIEK COUNTY
 County No: 79

	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 2020/2021	Re-Est 2019/2020	Actual 2018/2019		
TAXED LEVIED ON PROPERTY																
1 Less: Uncoll: Del. Taxes Levy Year	4,199,225	97,038		471,801	3,164,947	0						7,933,011	7,476,394	7,160,910		
2 Less: Credits to Taxpayers	135,000	8,000		10,900	99,300							253,200	254,278			
4 1000 Net Current Property Taxes	4,064,225	89,038		460,901	3,065,647	0						7,679,811	7,222,116	7,160,910		
5 1010 Delinq. Property Tax Revenue												0	0			
6 11XX Penalties, Int. & Costs on Taxes												0	0	46,097		
OTHER COUNTY TAXES/TIF REVENUES																
7 12XX Other County Taxes	1,560											1,560	25,000	4,430		
8 13XX Voter Approved Local Option Taxes	25,000											858,862	853,700	1,007,100		
9 14XX Gambling Taxes							833,862					0	0			
10 15XX TIF Tax Revenues												0	120,000			
11 16XX Utility Tax Replacement Excise Taxes	127,911	2,962		14,373	123,833	0						269,079	276,209	251,268		
11B 17XX Taxes Collected for Other Governments												0	0			
Subtotal	154,471	2,962	0	14,373	123,833	0	833,862	0	0	0	1,129,501	1,274,909	1,262,798	12		
INTERGOVERNMENTAL REVENUE																
13 20XX State Shared Revenues	500				9,000		3,059,315					3,068,815	3,185,740	3,733,476		
14 21XX State Replacements Against Levied Taxes	204,580	13,281		18,143	114,914							350,918	243,450	295,768		
15 22XX Other State Tax Replacements	68,166	5,166		7,085	18,551							98,968	1,008	200,171		
16 23XX, 24XX State/Federal Pass-Thru Revenues	307,000				5,100							312,100	360,028	311,484		
17 25XX Contributions from Other Intergovernmental Units	46,045				264,225		421,281	17,000				748,551	733,723	431,994		
18 26XX, 27XX State Grants and Entitlements	61,700	40,000			30,925			10,000				142,625	103,868	402,852		
19 28XX Federal Grants and Entitlements							1,756,613					1,756,613	731,574			
20 29XX Payments in Lieu of Taxes												0	0			
Subtotal (lines 13 - 20)	687,991	18,447	40,000	25,228	442,715	0	5,237,209	27,000	0	0	6,478,590	5,359,391	5,375,745	21		
22 3XXX Licenses & Permits	850				23,600							24,450	18,100	114,800		
23 4XXX, 5XXX Charges for Service	428,240		80,000		70,200			4,200				582,640	645,787	652,825		
24 6XXX Use of Money & Property	279,995							1,150				281,145	292,280	375,879		
25 8XXX Miscellaneous	5,650		53,000		3,000		118,750					180,400	222,370	233,466		
Total Revenues	5,621,422	110,447	173,000	500,502	3,728,995	0	5,355,959	866,212	0	0	16,356,537	15,034,953	15,222,520	26		
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
27 9000 From General Basic												192,336	186,514	371,609		
28 9020 From Rural Services Basic												2,306,422	2,239,639	2,213,579		
29 90xx From Other Budgetary Funds							700,000					1,440,165	429,555	918,630		
Subtotal (lines 27 - 29)	0	0	0	0	0	0	3,178,758	20,000	0	0	3,938,923	2,855,688	3,503,818	30		
31 91XX Proceeds/Gen Long-Term Debt												0	0	31		
32 92XX Proceeds/Gen Capital Asset Sales												0	0	1,782		
33 Total Revenues and Other Sources	5,621,422	110,447	173,000	500,502	3,728,995	0	8,534,717	886,212	0	0	20,295,460	17,890,641	18,728,120	33		
34 Beginning Fund Balance - July 1, NaN	3,119,554	351,270	92,151	255,871	845,269	0	2,577,785	3,288,281	0	104,531	10,634,712	11,663,764	11,260,123	34		
Total Resources	8,740,976	461,717	265,151	756,373	4,574,264	0	11,112,502	4,174,493	0	844,696	30,930,172	29,554,405	29,988,243	35		
Loss on Nonreplaced Credits Against Levied Taxes	69,580	5,281		7,243	15,614	0		0			97,718	-10,828	295,768	36		

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: POWESHIEK COUNTY
 County No: 79

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019					
LAW ENFORCEMENT PROGRAM																	
1000 - Uniformed Patrol Services	1	333,560			1,064,068					1,397,628	1,349,057	1,171,725	1				
1010 - Investigations	2	5,000								5,000	6,000	3,821	2				
1020 - Unified Law Enforcement	3									0			3				
1030 - Contract Law Enforcement	4									0			4				
1040 - Law Enforcement Communications	5	28,000							28,000	28,000	28,000	15,367	5				
1050 - Adult Correctional Services	6	1,194,378	28,000						1,222,378	1,161,462	1,199,349	1,199,349	6				
1060 - Administration	7	300,323							300,323	300,671	300,671	281,462	7				
Subtotal	8	1,861,261	0	28,000	1,064,068	0	0	0	2,953,329	2,845,190	2,671,724	2,671,724	8				
LEGAL SERVICES PROGRAM																	
1100 - Criminal Prosecution	9	315,123					10,000		325,123	316,212	246,350	246,350	9				
1110 - Medical Examiner	10	54,000							54,000	54,000	50,006	50,006	10				
1120 - Child Support Recovery	11								0	0			11				
Subtotal	12	369,123	0	0	0	0	10,000	0	379,123	370,212	296,356	296,356	12				
EMERGENCY SERVICES																	
1200 - Ambulance Services	13	100,000							100,000	77,200	79,087	79,087	13				
1210 - Emergency Management	14		89,200						89,200	87,000	77,900	77,900	14				
1220 - Fire Protection & Rescue Services	15								0	0			15				
1230 - E911 Service Board	16								0	0			16				
Subtotal	17	100,000	89,200	0	0	0	0	0	189,200	164,200	156,987	156,987	17				
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM																	
1400 - Physical Operations	18	3,500							3,500	3,500	3,282	3,282	18				
1410 - Research & Other Assistance	19								0	0			19				
1420 - Bailiff Services	20								0	0			20				
Subtotal	21	3,500	0	0	0	0	0	0	3,500	3,500	3,282	3,282	21				
COURT PROCEEDINGS PROGRAM																	
1500 - Juries & Witnesses	22	7,500							7,500	7,500	7,500	7,500	22				
1510 - (Reserved)	23												23				
1520 - Detention Services	24	500							500	500	297	297	24				
1530 - Court Costs	25	400							400	400	400	400	25				
1540 - Service of Civil Papers	26	5,000							5,000	5,000	7,746	7,746	26				
Subtotal	27	13,400	0	0	0	0	0	0	13,400	13,400	8,043	8,043	27				
JUVENILE JUSTICE ADMINISTRATION PROGRAM																	
1600 - Juvenile Victim Restitution	28								0	0			28				
1610 - Juvenile Representation Services	29	3,000							3,000	3,000	3,000	3,000	29				
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	25,000							25,000	15,500	13,324	13,324	30				
Subtotal	31	28,000	0	0	0	0	0	0	28,000	18,500	13,324	13,324	31				
Total - Public Safety & Legal Services	32	2,375,284	89,200	28,000	0	1,064,068	0	10,000	3,566,552	3,415,002	3,149,716	3,149,716	32				

SERVICE AREA 3
 PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: POWESHIEK COUNTY
 County No: 79

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019		
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				89,871					89,871	64,688	47,646	3	
3040 - Health Administration	4	149,066								149,066	149,066	144,724	4	
3050 - Support of Hospitals	5									0			5	
Subtotal	6	149,066	0	0	89,871	0	0	0	0	238,937	213,754	192,370	6	
SERVICES TO POOR PROGRAM														
3100 - Administration	7	5,910								5,910	6,210	4,704	7	
3110 - General Welfare Services	8	42,289								42,289	42,904	21,992	8	
3120 - Care in County Care Facility	9									0			9	
Subtotal	10	48,199	0	0	0	0	0	0	0	48,199	49,114	26,696	10	
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	33,509								33,509	33,904	39,832	11	
3210 - General Services to Veterans	12	7,916								7,916	6,016	4,427	12	
Subtotal	13	41,425	0	0	0	0	0	0	0	41,425	39,920	44,259	13	
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14	40,000								40,000	40,000	8,838	14	
3310 - Family Protective Services	15	500								500	500	500	15	
3320 - Services for Disabled Children	16									0	0	0	16	
Subtotal	17	40,500	0	0	0	0	0	0	0	40,500	40,500	9,338	17	
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	3,000								3,000	3,000	3,000	18	
3410 - Other Social Services	19	2,000								2,000	2,000	2,000	19	
3420 - Social Services Business Operations	20									0	0	0	20	
Subtotal	21	5,000	0	0	0	0	0	0	0	5,000	5,000	5,000	21	
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22		10,000							10,000	10,000	1,279	22	
3510 - Preventive Services	23									0	0	0	23	
Subtotal	24	0	10,000	0	0	0	0	0	0	10,000	10,000	1,279	24	
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	284,190	10,000	0	0	89,871	0	0	0	384,061	358,288	278,942	25	

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: POWESHIEK COUNTY
 County No: 79

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
SERVICES TO PERSONS WITH:													
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS													
1										0			
2				85,792						85,792	83,328	75,617	
3										0			
4										0			
5										0			
6										0			
7										0			
8	0	0	0	85,792	0	0	0	0	0	85,792	83,328	75,617	
Subtotal													
42XX - INTELLECTUAL DISABILITY													
9										0			
10										0			
11										0			
12										0			
13										0			
14										0			
15										0			
16	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal													
43XX - OTHER DEVELOPMENTAL DISABILITIES													
17										0			
18										0			
19										0			
20										0			
21										0			
22										0			
23										0			
24	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal													
44XX - GENERAL ADMINISTRATION													
25				67,977						67,977	70,000	79,310	
26										0		26	
27				300,000						300,000	306,000	309,124	
28	0	0	0	367,977	0	0	0	0	0	367,977	376,000	388,434	
Subtotal													
45XX - COUNTY PRVD CASE MGMT													
29										0		29	
Subtotal													
46XX - COUNTY PRVD SERVICES													
30										0		30	
Subtotal													
47XX - BRAIN INJURY													
31										0		31	
32										0		32	
33										0		33	
34										0		34	
35										0		35	
36										0		36	
37										0		37	
Subtotal													
38	0	0	0	0	0	0	0	0	0	0	0	0	
39	0	0	0	453,769	0	0	0	0	0	453,769	459,328	464,051	
Total - Mental Health, ID & DD													

SERVICE AREA 6
 COUNTY ENVIRONMENT AND EDUCATION
 County Name: POWESHIEK COUNTY
 County No: 79

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019			
ENVIRONMENTAL QUALITY PROGRAM															
1										0		1			
2					65,000					65,000		2			
3										0		3			
4							30,000			30,000		4			
5	0	0	0	0	65,000	0	0	0	0	95,000	30,000	5			
CONSERVATION & RECREATION SERVICES PROGRAM															
6	301,330									301,330	277,079	6			
7	148,000									148,000	138,800	7			
8			4,500							4,500	4,500	8			
9	449,330	0	4,500	0	0	0	0	0	0	453,830	420,379	9			
ANIMAL CONTROL PROGRAM															
10	500									500	500	10			
11	200									200	200	11			
12	700	0	0	0	0	0	0	0	0	700	700	12			
COUNTY DEVELOPMENT PROGRAM															
13					38,641					38,641	37,586	13			
14										0	0	14			
15	37,500									37,500	27,500	15			
16	37,500	0	0	0	38,641	0	0	0	0	76,141	65,086	16			
EDUCATIONAL SERVICES PROGRAM															
17					72,853					72,853	50,802	17			
18										0	0	18			
19	25,000									25,000	25,000	19			
20										0	0	20			
21										0	0	21			
22										0	0	22			
23	25,000	0	0	0	72,853	0	0	0	0	97,853	75,802	23			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
24										0	0	24			
25										0	0	25			
26										0	0	26			
27										0	0	27			
28	0	0	0	0	0	0	0	0	0	0	0	28			
29	512,530	0	4,500	0	176,494	0	30,000	0	723,524	656,967	632,971	29			
Total - County Environment and Education															

SERVICE AREA 7
ROADS & TRANSPORTATION
 County Name: POWESHIEK COUNTY
 County No: 79

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019			
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
7000 - Administration	1						452,510			452,510	257,790	384,179			
7010 - Engineering	2						179,509			179,509	151,420	113,540			
Subtotal	3	0	0	0	0	0	632,019	0	0	632,019	409,210	497,719			
ROADWAY MAINTENANCE PROGRAM															
7100 - Bridges & Culverts	4						916,418			916,418	524,540	406,853			
7110 - Roads	5						3,083,832			3,083,832	2,856,974	2,884,642			
7120 - Snow & Ice Control	6						439,772			439,772	392,590	411,509			
7130 - Traffic Controls	7						174,534			174,534	151,070	99,130			
7140 - Road Clearing	8						79,174			79,174	36,710	43,127			
Subtotal	9	0	0	0	0	0	4,695,730	0	0	4,695,730	3,961,884	3,845,261			
GENERAL ROADWAY EXPENDITURES PROGRAM															
7200 - New Equipment	10						1,070,000			1,070,000	843,000	1,187,517			
7210 - Equipment Operations	11						1,247,422			1,247,422	1,111,120	1,169,232			
7220 - Tools, Materials & Supplies	12						44,500			44,500	38,050	40,741			
7230 - Real Estate & Buildings	13						87,019			87,019	89,450	85,661			
Subtotal	14	0	0	0	0	0	2,448,941	0	0	2,448,941	2,081,620	2,483,151			
MASS TRANSIT PROGRAM															
7300 - Air Transportation	15									0					
7310 - Ground Transportation	16									0					
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0			
Total - Roads & Transportation	18	0	0	0	0	0	7,776,690	0	0	7,776,690	6,452,714	6,826,131			

SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS
 County Name: POWESHIEK COUNTY
 County No: 79

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration		149,379								149,379	146,322	146,701	
8010 - Local Elections		8,000								8,000	23,200	14,512	
8020 - Township Officials					6,500					6,500	6,500	6,105	
Subtotal	0	157,379	0	0	6,500	0	0	0	0	163,879	176,022	167,318	
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	236,414									236,414	224,313	234,429	
8101 - Driver Licenses Services	100,571									100,571	114,149	103,743	
8110 - Recording of Public Documents	162,439						13,000			175,439	171,639	147,598	
Subtotal	499,424	0	0	0	0	0	13,000	0	0	512,424	510,101	485,770	
Total - Government Services to Residents	499,424	157,379	0	0	6,500	0	13,000	0	0	676,303	686,123	653,088	

SERVICE AREA 9
ADMINISTRATION
 County Name: POWESHIEK COUNTY
 County No: 79

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019			
POLICY & ADMINISTRATION PROGRAM															
1	195,754			0	0					195,754	191,312	182,407			
2	204,945									204,945	210,867	176,574			
3	226,305									226,305	219,997	208,245			
4	51,000									51,000	51,000	41,300			
5	678,004	0	0	0	0	0	0	0	0	678,004	673,176	608,526			
CENTRAL SERVICES PROGRAM															
6	263,979									263,979	254,258	324,611			
7	247,755									247,755	200,000	118,560			
8										0					
9	511,734	0	0	0	0	0	0	0	0	511,734	454,258	443,171			
RISK MANAGEMENT SERVICES PROGRAM															
10	92,000				42,000					134,000	134,000	94,351			
11	40,000				26,000					66,000	66,000	28,359			
12	2,000									2,000	2,000	1,675			
13	15,000									15,000	15,000	6,934			
14	149,000	0	0	0	68,000	0	0	0	0	217,000	217,000	131,319			
15	1,338,738	0	0	0	68,000	0	0	0	0	1,406,738	1,344,434	1,183,016			
Total - Administration															

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: POWESHIEK COUNTY
 County No: 79

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019		
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	8,800											8,800	13,200	4,272		
0020 - Interest on Short-Term Debt												0	0	0		
0030 - Other Nonprogram Current	366,484											366,484	394,000	384,813		
0040 - Other County Enterprises	12,000											12,000	12,000	9,394		
Total - Nonprogram Current	387,284	0	0	0	0	0	0	0	0	0	0	387,284	419,200	398,479		
LONG-TERM DEBT SERVICE																
0100 - Principal									655,000			655,000	650,000	645,000		
0110 - Interest and Fiscal Charges									85,165			85,165	94,720	103,108		
Total Long-term Debt Service	0	0	0	0	0	0	0	0	740,165			740,165	744,720	748,108		
CAPITAL PROJECTS																
0200 - Roadway Construction							1,920,000					1,920,000	1,402,229	380,539		
0210 - Conservation Land Acquisition & Dev.			100,000					50,000				150,000	125,000	105,620		
0220 - Other Capital Projects												0	0	11		
Total Capital Projects	0	0	100,000	0	0	0	1,920,000	50,000	0	0	2,070,000	1,527,229	486,159	12		
EXPENDITURES SUMMARY																
Total Public Safety and Legal Services	2,375,284	89,200	28,000	0	1,064,068	0	0	10,000				3,566,552	3,415,002	3,149,716		
Total Physical Health and Social Services	284,190	10,000	0	0	89,871	0	0	0				384,061	358,288	278,942		
Total Mental Health, ID & DD	0	0	0	453,769	0	0	0	0				453,769	459,328	464,051		
Total County Environment and Education	512,530	0	4,500	0	176,494	0	0	30,000				723,524	656,967	632,971		
Total Roads & Transportation	0	0	0	0	0	0	7,776,690	0				7,776,690	6,452,714	6,826,131		
Total Government Services to Residents	499,424	157,379	0	0	6,500	0	0	13,000				676,303	686,123	653,088		
Total Administration	1,338,738	0	0	0	68,000	0	0	0				1,406,738	1,344,434	1,183,016		
Total Nonprogram Current	387,284	0	0	0	0	0	0	0				387,284	419,200	398,479		
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	740,165			740,165	744,720	748,108		
Total Capital Projects	0	0	100,000	0	0	0	1,920,000	50,000	0			2,070,000	1,527,229	486,159		
Total - All Expenditures	5,397,450	256,579	132,500	453,769	1,404,933	0	9,696,690	103,000	0	740,165	0	18,185,086	16,064,005	14,820,661		
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
To General Supplemental												0	0	24		
To Rural Services Supplemental												0	0	25		
To Secondary Roads	192,336				2,286,422							2,478,758	2,426,153	2,335,651		
To Other Budgetary Funds					20,000			1,440,165				1,460,165	429,535	1,168,167		
Total Operating Transfers Out	192,336	0	0	0	2,306,422	0	0	1,440,165	0	0	0	3,938,923	2,855,688	3,503,818		
REFUNDED DEBT/PAYMENTS TO ESCROW																
Increase (Decrease) In Reserves												0	0	29		
Fund Balance - Nonspendable												0	0	30		
Fund Balance - Restricted												0	0	31		
Fund Balance - Committed												0	0	32		
Fund Balance - Assigned												0	0	33		
Fund Balance - Unassigned	3,151,190	205,138	132,651	302,604	862,909	0	1,415,812	2,631,328	0	104,531	0	8,806,163	10,634,712	3,777,038		
Total Ending Fund Balance - June 30,	3,151,190	205,138	132,651	302,604	862,909	0	1,415,812	2,631,328	0	104,531	0	8,806,163	10,634,712	11,663,764		
Total Requirements	8,740,976	461,717	265,151	756,373	4,574,264	0	11,112,502	4,174,493	0	844,696	0	30,930,172	29,554,405	29,988,243		

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service										
Project Name	Amount of Issue	Date Certified To County Auditor (format: XX/XX/XXXX)	Principal Due 2020/2021	Interest Due 2020/2021	Bond Registration Due 2020/2021	TOTAL OBLIGATION Due 2020/2021	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes		
Refunding Bonds - Public Safety Bldg	1 5,210,000	03/29/12	525,000	77,470		602,470	602,470	0		
Old 6 Rd Bonds	2 1,280,000	05/02/13	130,000	6,695		136,695	136,695	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:			655,000	84,165	0	739,165	739,165	0		
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service										
									21	0
									22	0
									23	0
									24	0
									25	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:									0	0

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

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

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

-

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:	
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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