

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**  
**Fiscal Year July 1, 2023 - June 30, 2024**  
**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: 3/20/2023 Meeting Time: 09:30 AM Meeting Location: Poweshiek County Courthouse, Boardroom, 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-budget-appeals](http://dom.iowa.gov/local-budget-appeals)

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

County Website (if available)  
[www.poweshieckcounty.org](http://www.poweshieckcounty.org)

County Telephone Number  
 (641) 623-5723

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	8,697,950	8,343,226	8,007,197	4.22
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	233,200	299,400	0	
Net Current Property Taxes	4	8,464,750	8,043,826	8,007,197	
Delinquent Property Tax Revenue	5	0	0	-30	
Penalties, Interest & Costs on Taxes	6	0	0	48,913	
Other County Taxes/TIF Tax Revenues	7	1,457,307	1,753,691	1,632,992	-5.53
Intergovernmental	8	5,392,976	6,141,453	7,851,500	
Licenses & Permits	9	27,175	24,250	121,661	
Charges for Service	10	628,890	625,695	670,362	
Use of Money & Property	11	325,292	631,679	97,192	
Miscellaneous	12	132,500	280,550	132,000	
<b>Subtotal Revenues</b>	13	<b>16,428,890</b>	<b>17,501,144</b>	<b>18,561,787</b>	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,020,111	4,216,469	3,354,215	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	17	<b>20,449,001</b>	<b>21,717,613</b>	<b>21,916,002</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	4,528,298	3,995,185	3,388,536	15.60
Physical Health and Social Services	19	426,556	409,535	347,323	10.82
Mental Health, ID & DD	20	0	0	459,421	
County Environment and Education	21	758,739	723,492	669,618	6.45
Roads & Transportation	22	8,111,513	8,154,351	6,198,435	14.40
Government Services to Residents	23	929,606	784,331	678,353	17.06
Administration	24	2,248,555	1,526,686	3,208,592	-16.29
Nonprogram Current	25	95,334	292,983	183,305	-27.88
Debt Service	26	1,264,348	1,399,518	1,401,058	-5.00
Capital Projects	27	3,515,635	1,859,236	3,185,247	5.06
<b>Subtotal Expenditures</b>	28	<b>21,878,584</b>	<b>19,145,317</b>	<b>19,719,888</b>	
Other Financing Uses:					
Operating Transfers Out	29	4,020,111	4,216,469	3,354,215	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	<b>25,898,695</b>	<b>23,361,786</b>	<b>23,074,103</b>	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-5,449,694	-1,644,173	-1,158,101	
Beginning Fund Balance - July 1,	33	15,918,813	17,562,986	18,721,087	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	10,469,119	15,918,813	17,562,986	
<b>Total Ending Fund Balance - June 30,</b>	40	<b>10,469,119</b>	<b>15,918,813</b>	<b>17,562,986</b>	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,062,377				
Rural Only Levies*:	3,635,573	Urban Areas:		3.41184	
Special District Levies*:	0	Rural Areas:		6.96184	
TIF Tax Revenues:	196,380	Any special district tax rates not included.			
Utility Replacement Excise Tax:	232,373				

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

**NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY**  
**Fiscal Year July 1, 2023 - June 30, 2024**

**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: 2/27/2023 Meeting Time: 09:30 AM Meeting Location: Poweshiek County Courthouse, Boardroom, 302 E Main St, Montezuma, IA**

**Contact Person: Melissa Eilander, 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.poweshiekcounty.org](http://www.poweshiekcounty.org)

County Telephone Number  
 (641) 623-5723

		<b>Current Year Certified Property Tax FY 2022/2023</b>	<b>Budget Year Effective Property Tax FY 2023/2024</b>	<b>Budget Year Proposed Maximum Property Tax FY 2023/2024</b>	<b>Proposed Percentage Change</b>
Taxable Valuations-General Services	1	1,459,153,922	1,503,830,875	1,503,830,875	
Requested Tax Dollars-General Basic	2	4,377,462		4,593,043	
Requested Tax Dollars-General Supplemental	3				
Requested Tax Dollars-General Services Total	4	4,377,462	4,377,462	4,593,043	4.92
Estimated Tax Rate-General Services	5	3.00000	2.91087	3.05423	
Taxable Valuations-Rural Services	6	992,782,865	1,054,840,110	1,054,840,110	
Requested Tax Dollars-Rural Basic	7	3,524,379		3,794,509	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	3,524,379	3,524,379	3,794,509	7.66
Estimated Tax Rate-Rural Services	10	3.55000	3.34115	3.59724	

Explanation of increases in the budget:

Liability insurance increase, health insurance increase, employee wage/benefit increase, radio project bond payments

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

[www.poweshiekcounty.org](http://www.poweshiekcounty.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.

**BUDGET SUMMARY**

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022
1	Taxes Levied on Property	4,403,107	3,635,573		659,270		8,697,950	8,343,226	8,007,197
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	122,000	94,500		16,700		233,200	299,400	0
4	Net Current Property Taxes	4,281,107	3,541,073		642,570		8,464,750	8,043,826	8,007,197
5	Delinquent Property Tax Revenue	0	0		0		0	0	-30
6	Penalties, Interest & Costs on Taxes	0					0	0	
7	Other County Taxes/TIF Tax Revenues	141,386	1,301,043	0	14,878	0	1,457,307	1,753,691	1,632,992
8	Intergovernmental	315,391	5,055,835	0	21,750	0	5,392,976	6,141,453	7,851,500
9	Licenses & Permits	850	26,325	0	0	0	27,175	24,250	121,661
10	Charges for Service	584,690	44,200	0	0	0	628,890	625,695	670,362
11	Use of Money & Property	325,080	212	0	0	0	325,292	631,679	97,192
12	Miscellaneous	24,550	107,950	0	0	0	132,500	280,550	132,000
13	Subtotal Revenues	5,673,054	10,076,638	0	679,198	0	16,428,890	17,501,144	18,561,787
14	Other Financing Sources:								
15	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	0
16	Operating Transfers In	0	3,429,911	0	590,200	0	4,020,111	4,216,469	3,354,215
17	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	0
18	Total Revenues & Other Sources	5,673,054	13,506,549	0	1,269,398	0	20,449,001	21,717,613	21,916,002
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
18	Public Safety and Legal Services	3,246,349	1,281,949			0	4,528,298	3,995,185	3,388,536
19	Physical Health and Social Services	327,223	99,333			0	426,556	409,535	347,323
20	Mental Health, ID & DD	0	0			0	0	0	459,421
21	County Environment and Education	538,202	220,537			0	758,739	723,492	669,618
22	Roads & Transportation	0	8,111,513			0	8,111,513	8,154,351	6,198,435
23	Government Services to Residents	907,994	21,612			0	929,606	784,331	678,553
24	Administration	2,157,455	91,100			0	2,248,555	1,526,686	3,208,592
25	Nonprogram Current	95,334	0			0	95,334	292,983	183,305
26	Debt Service	0	0		1,264,348	0	1,264,348	1,399,518	1,401,058
27	Capital Projects	160,000	1,160,000	2,195,635		0	3,515,635	1,859,236	3,185,247
28	Subtotal Expenditures	7,432,557	10,986,044	2,195,635	1,264,348	0	21,878,584	19,145,317	19,719,888
Other Financing Uses:									
29	Operating Transfers Out	227,043	3,793,068	0	0	0	4,020,111	4,216,469	3,354,215
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	7,659,600	14,779,112	2,195,635	1,264,348	0	25,898,695	23,361,786	23,074,103
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-1,986,546	-1,272,563	-2,195,635	5,050	0	-5,449,694	-1,644,173	-1,158,101
33	Beginning Fund Balance - July 1, 2023	4,238,552	9,424,610	2,222,797	32,854	0	15,918,813	17,562,986	18,721,087
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	0	0	0	0	0	0	0	0
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	0	0	0	0	0	0	0	0
39	Fund Balance - Unassigned	2,252,006	8,152,047	27,162	37,904	0	10,469,119	15,918,813	17,562,986
40	Total Ending Fund Balance - June 30,	2,252,006	8,152,047	27,162	37,904	0	10,469,119	15,918,813	17,562,986

Proposed tax rate per \$1,000 valuation for County purposes: 3.41184 urban areas; 6.96184 rural areas; Any special district rates excluded.

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

County Number: 79 County Name: POWESHIEK COUNTY Date Adopted: 3/20/2023

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





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

Budget Basis  
CASH

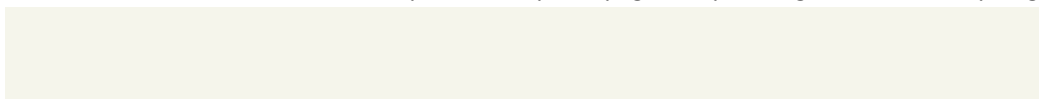

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		1,503,830,875		1,467,702,358	
General Basic	2	4,511,493		3.00000		4,403,107
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	4,511,493				4,403,107
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	132,145				128,967
General Supplemental	6					0
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	674,148	1,636,919,851	0.41184	1,600,791,334	659,270
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
<b>Subtotal Countywide (A)</b>	12	5,185,641		3.41184		5,062,377
<b>B. All Rural Services Only Levies:</b>	13		1,054,840,110		1,024,104,962	
Rural Services Basic	14	3,744,682		3.55000		3,635,573
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
<b>Subtotal All Rural Services Only (B)</b>	20	3,744,682		3.55000		3,635,573
Subtotal Countywide/All Rural Services (A + B)	21	8,930,323		6.96184		8,697,950
<b>C. Special District Levies:</b>						
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
<b>Subtotal Special Districts (C)</b>	28	0				0
GRAND TOTAL (A + B + C)	29	8,930,323				8,697,950

Compensation Schedule for FY 2023/2024			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	118,501		
Auditor	82,386	1	Grinnell-Herald Register
Recorder	78,289	2	Poweshiek County CR
Treasurer	78,625	3	The Record
Sheriff	109,399	4	
Supervisors	40,788	5	
Supervisor Vice Chair, if different	40,788	6	
Supervisor Chair, if different	41,288		

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

 _____ (Board Chairperson)	 _____ (Date)	 _____ (County Auditor)	 _____ (Date)
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**COUNTY AUDITOR'S CERTIFICATION**  
By Electronically Certifying, I certify the budget meets all statutory obligations.

 _____ (County Auditor Signature of Certification)	 _____ (Date)
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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 2023/2024	Re-Est 2022/2023	Actual 2021/2022						
<b>TAXED LEVIED ON PROPERTY</b>																				
1 Less: Uncoll: Del. Taxes Levy Year	4,403,107	0			3,635,573	0						8,697,950	8,343,226	8,007,197						
2 Less: Credits to Taxpayers	122,000				94,500				16,700			233,200	299,400							
3 1000 Net Current Property Taxes	4,281,107	0			3,541,073	0			642,570			8,464,750	8,043,826	8,007,197						
4 1010 Definq. Property Tax Revenue												0	0	-30						
5 11XX Penalties, Int. & Costs on Taxes												0	0	48,913						
6 <b>OTHER COUNTY TAXES/TIF REVENUES</b>																				
7 12XX Other County Taxes	3,000										3,000	3,000	3,000	4,728						
8 13XX Voter-Approved Local Option Taxes	30,000						995,554				1,025,554	1,039,882	1,379,887							
9 14XX Gambling Taxes											0	0	0	0						
10 15XX TIF Tax Revenues							196,380				196,380	476,646	0	0						
11 16XX Utility Tax Replacement Excise Taxes	108,386	0			109,109	0			14,878		232,373	234,163	248,377							
11B 17XX Taxes Collected for Other Governments											0	0	0	0						
12 Subtotal	141,386	0	0		109,109	0	1,191,934		14,878	0	1,457,307	1,753,691	1,632,992							
<b>INTERGOVERNMENTAL REVENUE</b>																				
13 20XX State Shared Revenues	500				10,000				3,429,576		3,440,076	3,339,658	4,114,891							
14 21XX State Replacements Against Levied Taxes	122,000				94,500						233,200	299,400	278,413							
15 22XX Other State Tax Replacements	36,000				12,500						53,550	150,050	228,647							
16 23XX, 24XX State/Federal Pass-Thru Revenues	20,000				5,000						25,000	223,200	2,386,332							
17 25XX Contributions from Other Intergovernmental Units	74,045				291,511				416,743		815,299	792,981	598,557							
18 26XX, 27XX State Grants and Entitlements	62,846				50,505						113,351	152,400	244,660							
19 28XX Federal Grants and Entitlements									712,500		712,500	1,183,764	0	19						
20 29XX Payments in Lieu of Taxes											0	0	0	0						
21 Subtotal (lines 13 - 20)	315,391	0	0	0	464,016	0	33,000		21,750	0	5,392,976	6,141,453	7,851,500	21						
22 3XXX Licenses & Permits	850				26,325						27,175	24,250	121,661	22						
23 4XXX, 5XXX Charges for Service	484,690		100,000		39,950		4,250				628,890	625,695	670,362	23						
24 6XXX Use of Money & Property	325,080						212				325,292	631,679	97,192	24						
25 8XXX Miscellaneous	22,550		2,000		3,000		1,000				132,500	280,550	132,000	25						
26 Total Revenues	5,571,054	0	102,000	0	4,183,473	0	1,230,396		679,198	0	16,428,890	17,501,144	18,561,787	26						
<b>OTHER FINANCING SOURCES OPERATING TRANSFERS IN</b>																				
27 9000 From General Basic											227,043	216,123	201,468	27						
28 9020 From Rural Services Basic											2,806,488	2,599,730	2,390,343	28						
29 90xx From Other Budgetary Funds									590,200		986,580	1,400,616	762,404	29						
30 Subtotal (lines 27- 29)	0	0	0	0	0	0	0	0	590,200	0	4,020,111	4,216,469	3,354,215	30						
31 91XX Proceeds/Gen Long-Term Debt											0	0	0	31						
32 92XX Proceeds/Gen Capital Asset Sales											0	0	0	32						
33 Total Revenues and Other Sources	5,571,054	0	102,000	0	4,183,473	0	1,230,396		1,269,398	0	20,449,001	21,717,613	21,916,002	33						
34 Beginning Fund Balance - July 1, NaN	3,146,520	280,494	811,538		771,685	0	4,988,582		32,854		15,918,813	17,562,986	18,721,087	34						
35 Total Resources	8,717,574	280,494	913,538	0	4,955,158	0	6,218,978		1,302,252	0	36,367,814	39,280,599	40,637,089	35						
36 Loss on Nonreplaced Credits Against Levied Taxes	0	0	0	0	0	0	0		0	0	0	0	278,413	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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
<b>LAW ENFORCEMENT PROGRAM</b>														
1000 - Uniformed Patrol Services	378,428				1,271,949					1,650,377	1,568,552	1,294,685		
1010 - Investigations	5,000									5,000	5,000	5,991		
1020 - Unified Law Enforcement										0	0	0		
1030 - Contract Law Enforcement										0	0	0		
1040 - Law Enforcement Communications	23,000								23,000	23,000	18,883			
1050 - Adult Correctional Services	1,686,568		28,000						1,714,568	1,359,200	1,173,962			
1060 - Administration	346,718								346,718	324,272	304,515			
Subtotal	2,439,714	0	28,000	0	1,271,949	0	0	0	3,739,663	3,280,024	2,798,036			
<b>LEGAL SERVICES PROGRAM</b>														
1100 - Criminal Prosecution	396,960								406,960	365,400	318,787			
1110 - Medical Examiner	64,530								64,530	60,000	48,817			
1120 - Child Support Recovery									0	0	0			
Subtotal	461,490	0	0	0	0	0	10,000	0	471,490	425,400	367,604			
<b>EMERGENCY SERVICES</b>														
1200 - Ambulance Services	150,000								150,000	150,000	100,000			
1210 - Emergency Management	132,145								132,145	104,761	91,430			
1220 - Fire Protection & Rescue Services									0	0	0			
1230 - E911 Service Board									0	0	0			
Subtotal	282,145	0	0	0	0	0	0	0	282,145	254,761	191,430			
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>														
1400 - Physical Operations	4,000								4,000	4,000	3,501			
1410 - Research & Other Assistance									0	0	0			
1420 - Bailiff Services									0	0	0			
Subtotal	4,000	0	0	0	0	0	0	0	4,000	4,000	3,501			
<b>COURT PROCEEDINGS PROGRAM</b>														
1500 - Juries & Witnesses									0	0	0			
1510 - (Reserved)									0	0	0			
1520 - Detention Services									0	0	540			
1530 - Court Costs									0	0	0			
1540 - Service of Civil Papers	6,000								6,000	6,000	9,846			
Subtotal	6,000	0	0	0	0	0	0	0	6,000	6,000	10,386			
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>														
1600 - Juvenile Victim Restitution									0	0	0			
1610 - Juvenile Representation Services									0	0	0			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	25,000								25,000	25,000	17,579			
Subtotal	25,000	0	0	0	0	0	0	0	25,000	25,000	17,579			
<b>Total - Public Safety &amp; Legal Services</b>	3,218,349	0	28,000	0	1,271,949	0	10,000	0	4,528,298	3,995,185	3,388,536			

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	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>															
3000 - Personal & Family Health Services	1									0	0	0			
3010 - Communicable Disease Prevention & Control Services	2									0	0	0			
3020 - Environmental Health	3				99,333					99,333	85,707	53,234			
3040 - Health Administration	4	172,172								172,172	163,973	163,973			
3050 - Support of Hospitals	5									0	0	0			
Subtotal	6	172,172	0	0	99,333	0	0	0	0	271,505	249,680	217,207			
<b>SERVICES TO POOR PROGRAM</b>															
3100 - Administration	7	3,455								3,455	3,455	3,652			
3110 - General Welfare Services	8	62,573								62,573	70,914	34,935			
3120 - Care in County Care Facility	9									0	0	0			
Subtotal	10	66,028	0	0	0	0	0	0	0	66,028	74,369	38,587			
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>															
3200 - Administration	11	39,139								39,139	33,102	41,940			
3210 - General Services to Veterans	12	8,884								8,884	8,884	5,446			
Subtotal	13	48,023	0	0	0	0	0	0	0	48,023	41,986	47,386			
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>															
3300 - Youth Guidance	14	35,000								35,000	35,000	39,977			
3310 - Family Protective Services	15	500								500	500	500			
3320 - Services for Disabled Children	16									0	0	0			
Subtotal	17	35,500	0	0	0	0	0	0	0	35,500	35,500	40,477			
<b>SERVICES TO OTHER ADULTS PROGRAM</b>															
3400 - Services to the Elderly	18	1,000								1,000	1,000	1,000			
3410 - Other Social Services	19	2,000								2,000	2,000	2,000			
3420 - Social Services Business Operations	20									0	0	0			
Subtotal	21	3,000	0	0	0	0	0	0	0	3,000	3,000	3,000			
<b>CHEMICAL DEPENDENCY PROGRAM</b>															
3500 - Treatment Services	22	2,500								2,500	5,000	666			
3510 - Preventive Services	23									0	0	0			
3520 - Opioid Litigation Settlement	24									0	0	0			
Subtotal	25	2,500	0	0	0	0	0	0	0	2,500	5,000	666			
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	26	327,223	0	0	0	0	0	0	0	426,556	409,535	347,323			



**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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
<b>SERVICES TO PERSONS WITH:</b>															
<b>40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS</b>															
1	400X - Information & Education Services									0	0	0			
2	402X - Coordination Services									0	0	84,858			
3	403X- Personal & Environ. Sprt									0	0	0			
4	404X-Treatment Services									0	0	0			
5	405X-Vocational & Day Services									0	0	0			
6	406X-Lic/Cert. Living Arrangements									0	0	0			
7	407X - Inst/Hospital & Commit Services									0	0	0			
8	Subtotal	0	0	0	0	0	0	0	0	0	0	84,858			
<b>42XX - INTELLECTUAL DISABILITY</b>															
9	420X - Information & Education Services									0	0	0			
10	422X - Coordination Services									0	0	0			
11	423X- Personal & Environ. Sprt									0	0	0			
12	424X-Treatment Services									0	0	0			
13	425X-Vocational & Day Services									0	0	0			
14	426X-Lic/Cert. Living Arrangements									0	0	0			
15	427X - Inst/Hospital & Commit Services									0	0	0			
16	Subtotal	0	0	0	0	0	0	0	0	0	0	0			
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>															
17	430X - Information & Education Services									0	0	0			
18	432X - Coordination Services									0	0	0			
19	433X- Personal & Environ. Sprt									0	0	0			
20	434X-Treatment Services									0	0	0			
21	435X-Vocational & Day Services									0	0	0			
22	436X-Lic/Cert. Living Arrangements									0	0	0			
23	437X - Inst/Hospital & Commit Services									0	0	0			
24	Subtotal	0	0	0	0	0	0	0	0	0	0	0			
<b>44XX - GENERAL ADMINISTRATION</b>															
25	4411 -Direct Administration									0	0	38,425			
26	4412-Purchased Administration									0	0	336,138			
27	4413-Distrib to Regional Fiscal Agent									0	0	0			
28	Subtotal	0	0	0	0	0	0	0	0	0	0	374,563			
<b>45XX - COUNTY PRVD CASE MGMT</b>															
29	Subtotal									0	0	0			
<b>46XX - COUNTY PRVD SERVICES</b>															
30	Subtotal									0	0	0			
<b>47XX - BRAIN INJURY</b>															
31	470X - Information & Education Services									0	0	0			
32	472X - Coordination Services									0	0	0			
33	473X- Personal & Environ. Sprt									0	0	0			
34	474X-Treatment Services									0	0	0			
35	475X-Vocational & Day Services									0	0	0			
36	476X-Lic/Cert. Living Arrangements									0	0	0			
37	477X - Inst/Hospital & Commit Services									0	0	0			
38	Subtotal	0	0	0	0	0	0	0	0	0	0	0			
39	<b>Total - Mental Health, ID &amp; DD</b>	0	0	0	0	0	0	0	0	0	0	459,421			

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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
<b>ENVIRONMENTAL QUALITY PROGRAM</b>															
6000 - Natural Resources Conservation	1									0	0	0			
6010 - Weed Eradication	2				65,000					65,000	65,000	52,496			
6020 - Solid Waste Disposal	3									0	0	0			
6030 - Environmental Restoration	4						23,000			23,000	23,000	8,533			
Subtotal	5	0	0	0	65,000	0	23,000	0	0	88,000	88,000	61,029			
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>															
6100 - Administration	6	338,252								338,252	319,572	294,005			
6110 - Maintenance & Operations	7	142,750								142,750	143,250	133,836			
6120 - Recreation & Environmental Educ.	8		4,000							4,000	1,000	0			
Subtotal	9	481,002	0	4,000	0	0	0	0	0	485,002	463,822	427,841			
<b>ANIMAL CONTROL PROGRAM</b>															
6200 - Animal Shelter	10	500								500	500	500			
6210 - Animal Bounties & State Apiarist Expenses	11	200								200	200	0			
Subtotal	12	700	0	0	0	0	0	0	0	700	700	500			
<b>COUNTY DEVELOPMENT PROGRAM</b>															
6300 - Land Use & Building Controls	13				47,028					47,028	43,556	39,712			
6310 - Housing Rehabilitation & Develop.	14									0	0	0			
6320 - Community Economic Development	15	27,500								27,500	37,500	37,500			
Subtotal	16	27,500	0	0	47,028	0	0	0	0	74,528	81,056	77,212			
<b>EDUCATIONAL SERVICES PROGRAM</b>															
6400 - Libraries	17				85,509					85,509	64,914	78,036			
6410 - Historic Preservation	18									0	0	0			
6420 - Fair & 4-H Clubs	19	25,000								25,000	25,000	25,000			
6430 - Fairgrounds	20									0	0	0			
6440 - Memorial Halls	21									0	0	0			
6450 - Other Educational Services	22									0	0	0			
Subtotal	23	25,000	0	0	85,509	0	0	0	0	110,509	89,914	103,036			
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>															
6500 - Property	24									0	0	0			
6510 - Buildings	25									0	0	0			
6520 - Equipment	26									0	0	0			
6530 - Public Facilities	27									0	0	0			
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0			
<b>Total - County Environment and Education</b>	29	534,202	0	4,000	197,537	0	23,000	0	0	758,739	723,492	669,618			

**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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>														
7000 - Administration							556,522			556,522	494,296	434,806		
7010 - Engineering							264,585			264,585	189,110	296,044		
Subtotal	0	0	0	0	0	0	821,107	0	0	821,107	683,406	730,850		
<b>ROADWAY MAINTENANCE PROGRAM</b>														
7100 - Bridges & Culverts							570,458			570,458	721,520	151,849		
7110 - Roads							3,820,587			3,820,587	4,091,840	2,853,658		
7120 - Snow & Ice Control							540,173			540,173	452,100	345,634		
7130 - Traffic Controls							119,074			119,074	147,100	162,974		
7140 - Road Clearing							190,730			190,730	33,500	113,352		
Subtotal	0	0	0	0	0	0	5,241,022	0	0	5,241,022	5,446,060	3,627,467		
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>														
7200 - New Equipment							600,000			600,000	591,695	545,871		
7210 - Equipment Operations							1,311,346			1,311,346	1,312,140	1,187,214		
7220 - Tools, Materials & Supplies							43,000			43,000	65,340	61,417		
7230 - Real Estate & Buildings							95,038			95,038	55,710	45,616		
Subtotal	0	0	0	0	0	0	2,049,384	0	0	2,049,384	2,024,885	1,840,118		
<b>MASS TRANSIT PROGRAM</b>														
7300 - Air Transportation											0	0		
7310 - Ground Transportation											0	0		
Subtotal	0	0	0	0	0	0		0	0		0	0		
<b>Total - Roads &amp; Transportation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,111,513</b>	<b>0</b>	<b>0</b>	<b>8,111,513</b>	<b>8,154,351</b>	<b>6,198,435</b>		

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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
<b>REPRESENTATION SERVICES PROGRAM</b>														
8000 - Elections Administration	1 235,812									235,812	161,921	133,605		
8010 - Local Elections	2 31,000									31,000	1,000	22,511		
8020 - Township Officials	3				8,612					8,612	6,000	4,894		
Subtotal	4 266,812	0	0	0	8,612	0	0	0	0	275,424	168,921	161,010		
<b>STATE ADMINISTRATIVE SERVICES</b>														
8100 - Motor Vehicle Registrations & Licensing	5 305,012									305,012	272,399	245,519		
8101 - Driver Licenses Services	6 123,973									123,973	109,725	102,914		
8110 - Recording of Public Documents	7 212,197									225,197	233,286	168,910		
Subtotal	8 641,182	0	0	0	0	0	0	0	0	654,182	615,410	517,343		
<b>Total - Government Services to Residents</b>	9 907,994	0	0	0	8,612	0	0	0	0	929,606	784,331	678,353		

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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>														
9000 - General County Management	1	226,796								226,796	220,043	192,770		
9010 - Administrative Management Services	2	274,797								274,797	242,705	200,973		
9020 - Treasury Management Services	3	289,572								289,572	255,015	243,399		
9030 - Other Policy & Administration	4	59,300	580,000							639,300	54,000	1,784,011		
9040 - Reimbursable MHDS Direct Expenses	5								0	0	0	0		
Subtotal	6	850,465	0	580,000	0	0	0	0	0	1,430,465	771,763	2,421,153		
<b>CENTRAL SERVICES PROGRAM</b>														
9100 - General Services	7	239,390								239,390	218,636	196,478		
9110 - Information Tech Services	8	324,800								324,800	289,807	434,227		
9120 - GIS Systems	9									0	0	0		
Subtotal	10	564,190	0	0	0	0	0	0	0	564,190	508,443	630,705		
<b>RISK MANAGEMENT SERVICES PROGRAM</b>														
9200 - Tort Liability	11	120,800			65,100					185,900	163,480	128,327		
9210 - Safety of Workplace	12	25,000			26,000					51,000	66,000	28,407		
9220 - Fidelity of Public Officers	13	2,000								2,000	2,000	0		
9230 - Unemployment Compensation	14	15,000								15,000	15,000	0		
Subtotal	15	162,800	0	0	91,100	0	0	0	0	253,900	246,480	156,734		
<b>Total - Administration</b>	16	1,577,455	0	580,000	0	0	0	0	0	2,248,555	1,526,686	3,208,592		

**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 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
<b>NONPROGRAM CURRENT EXPENDITURES</b>															
0010 - County Farm Operations	4,000											4,000	4,000	3,434	
0020 - Interest on Short-Term Debt												0	0	0	
0030 - Other Nonprogram Current	80,334											80,334	278,983	169,687	
0040 - Other County Enterprises	11,000											11,000	10,000	10,184	
Total - Nonprogram Current	95,334	0	0	0	0	0	0	0			0	95,334	292,983	183,305	
<b>LONG-TERM DEBT SERVICE</b>															
0100 - Principal												1,130,000	1,240,000	1,185,000	
0110 - Interest and Fiscal Charges												134,348	159,518	216,058	
Total Long-term Debt Service	0	0	0	0	0	0	0	0			0	1,264,348	1,399,518	1,401,058	
<b>CAPITAL PROJECTS</b>															
0200 - Roadway Construction						1,140,000						1,140,000	127,868	1,325,185	
0210 - Conservation Land Acquisition & Dev.			160,000				20,000					180,000	190,000	264,809	
0220 - Other Capital Projects								2,195,635				2,195,635	1,541,368	1,595,253	
Total Capital Projects	0	0	160,000	0	0	1,140,000	20,000	2,195,635			0	3,515,635	1,859,236	3,185,247	
<b>EXPENDITURES SUMMARY</b>															
Total Public Safety and Legal Services	3,218,349	0	28,000	0	1,271,949	0	10,000				0	4,528,298	3,995,185	3,388,536	
Total Physical Health and Social Services	327,223	0	0	0	99,333	0	0	0			0	426,556	409,535	347,323	
Total Mental Health, ID & DD	0	0	0	0	0	0	0	0			0	0	0	459,421	
Total County Environment and Education	534,202	0	4,000	0	197,537	0	23,000				0	758,739	723,492	669,618	
Total Roads & Transportation	0	0	0	0	0	0	8,111,513	0			0	8,111,513	8,154,351	6,198,435	
Total Government Services to Residents	907,994	0	0	0	8,612	0	13,000				0	929,606	784,331	678,353	
Total Administration	1,577,455	0	580,000	0	91,100	0	0	0			0	2,248,555	1,526,686	3,208,592	
Total Nonprogram Current	95,334	0	0	0	0	0	0	0			0	95,334	292,983	183,305	
Total Long-Term Debt Service	0	0	0	0	0	0	0	0			0	1,264,348	1,399,518	1,401,058	
Total Capital Projects	0	0	160,000	0	0	1,140,000	20,000	2,195,635			0	3,515,635	1,859,236	3,185,247	
Total - All Expenditures	6,660,557	0	772,000	0	1,668,531	0	9,251,513	66,000	2,195,635	1,264,348	0	21,878,584	19,145,317	19,719,888	
<b>OTHER BUDGETARY FINANCING USES</b>															
<b>OPERATING TRANSFERS OUT</b>															
To General Supplemental												0	0	0	
To Rural Services Supplemental												0	0	0	
To Secondary Roads	227,043				2,806,488		396,380					3,429,911	3,492,499	2,591,811	
To Other Budgetary Funds							590,200					590,200	723,970	762,404	
Total Operating Transfers Out	227,043	0	0	0	2,806,488	0	986,580	0	0	0	0	4,020,111	4,216,469	3,354,215	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>															
Increase (Decrease) In Reserves												0	0	0	
Fund Balance - Nonspendable												0	0	0	
Fund Balance - Restricted												0	0	0	
Fund Balance - Committed												0	0	0	
Fund Balance - Assigned												0	0	0	
Fund Balance - Unassigned	1,829,974	280,494	141,538	0	480,139	0	2,505,510	5,166,398	27,162	37,904	0	10,469,119	15,918,813	17,562,986	
Total Ending Fund Balance - June 30,	1,829,974	280,494	141,538	0	480,139	0	2,505,510	5,166,398	27,162	37,904	0	10,469,119	15,918,813	17,562,986	
<b>Total Requirements</b>	8,717,574	280,494	913,538	0	4,955,158	0	11,757,023	6,218,978	2,222,797	1,302,252	0	36,367,814	39,280,599	40,637,089	

**LONG TERM DEBT SCHEDULE**

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

Project Name	Amount of Issue	Debt Resolution Number	Principal Due 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION Due 2023/2024	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Refunding Bonds - Public Safety Bldg	3,854,325		550,000	39,700	500	590,200	590,200	0
Emergency Communications Bonds	6,060,000		580,000	93,648	500	674,148		674,148
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			1,130,000	133,348	1,000	1,264,348	590,200	674,148

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

<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>							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:

-



**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:

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**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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