

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
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: 3/21/2022 Meeting Time: 09:00 AM Meeting Location: Poweshiek County Courthouse, Boardroom, 302 E. Main St., Montezuma, IA 50171

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 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,343,226	8,246,334	7,543,126	5.17
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	299,400	260,900	0	
Net Current Property Taxes	4	8,043,826	7,985,434	7,543,126	
Delinquent Property Tax Revenue	5	0	0	33,733	
Penalties, Interest & Costs on Taxes	6	0	0	62,426	
Other County Taxes/TIF Tax Revenues	7	1,753,691	1,193,740	1,499,921	8.13
Intergovernmental	8	5,179,921	6,859,228	6,088,099	
Licenses & Permits	9	24,250	24,350	87,632	
Charges for Service	10	625,695	634,740	584,663	
Use of Money & Property	11	51,679	72,038	231,405	
Miscellaneous	12	148,800	332,420	183,697	
Subtotal Revenues	13	15,827,862	17,101,950	16,314,702	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	6,300,404	
Operating Transfers In	15	4,216,469	3,531,811	3,733,089	
Proceeds of Fixed Asset Sales	16	0	0	6,500	
Total Revenues & Other Sources	17	20,044,331	20,633,761	26,354,695	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,995,185	3,730,345	3,573,423	5.74
Physical Health and Social Services	19	409,535	374,491	305,397	15.80
Mental Health, ID & DD	20	0	280,713	467,016	
County Environment and Education	21	723,492	710,906	660,607	4.65
Roads & Transportation	22	7,510,129	6,423,439	6,485,798	7.61
Government Services to Residents	23	784,331	750,716	604,982	13.86
Administration	24	1,531,686	1,341,070	1,243,770	10.97
Nonprogram Current	25	292,983	295,788	322,657	-4.71
Debt Service	26	1,399,518	1,400,708	733,320	38.15
Capital Projects	27	5,840,657	3,959,751	1,658,116	87.68
Subtotal Expenditures	28	22,487,516	19,267,927	16,055,086	
Other Financing Uses:					
Operating Transfers Out	29	4,216,469	3,531,811	3,733,089	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	26,703,985	22,799,738	19,788,175	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-6,659,654	-2,165,977	6,566,520	
Beginning Fund Balance - July 1,	33	16,555,110	18,721,087	12,154,567	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	14,344,384	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	9,895,456	16,555,110	4,376,703	
Total Ending Fund Balance - June 30,	40	9,895,456	16,555,110	18,721,087	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	4,929,330				
Rural Only Levies*:	3,413,896	Urban Areas:	3.42394		
Special District Levies*:	0	Rural Areas:	6.97394		
TIF Tax Revenues:	476,646	Any special district tax rates not included.			
Utility Replacement Excise Tax:	234,163				

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, 2022 - June 30, 2023
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: 2/28/2022 Meeting Time: 09:00 AM Meeting Location: Poweshiek County Courthouse, Boardroom, 302 E Main St, Montezuma, IA 50171
Contact Person: Melissa Eilander 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.poweshiekcouny.org

County Telephone Number
 (641) 623-5723

		Current Year Certified Property Tax FY 2021/2022	Budget Year Effective Property Tax FY 2022/2023	Budget Year Proposed Maximum Property Tax FY 2022/2023	Proposed Percentage Change
Taxable Valuations-General Services	1	1,291,096,169	1,459,153,922	1,459,153,922	
Requested Tax Dollars-General Basic	2	4,131,508		4,377,462	
Requested Tax Dollars-General Supplemental	3				
Requested Tax Dollars-General Services Total	4	4,131,508	4,131,508	4,377,462	5.95
Estimated Tax Rate-General Services	5	3.20000	2.83144	3.00000	
Taxable Valuations-Rural Services	6	867,093,591	992,782,865	992,782,865	
Requested Tax Dollars-Rural Basic	7	3,338,310		3,524,379	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	3,338,310	3,338,310	3,524,379	5.57
Estimated Tax Rate-Rural Services	10	3.85000	3.36258	3.55000	

Explanation of increases in the budget:

Liability insurance increase 22%, debt created for TIF road projects, radio system bond payments, benefits

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

www.poweshiekcouny.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		General	Special Revenue	TOTALS Budget 2022/2023 Capital Projects	Debt Service	Permanent	TOTALS Budget 2022/2023	TOTALS Re-Est 2021/2022	TOTALS Actual 2020/2021
1	Taxes Levied on Property	4,269,093	3,413,896		660,237		8,343,226	8,246,334	7,543,126
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	142,000	119,400		38,000		299,400	260,900	0
4	Net Current Property Taxes	4,127,093	3,294,496		622,237		8,043,826	7,985,434	7,543,126
5	Delinquent Property Tax Revenue	0	0		0		0	0	33,733
6	Penalties, Interest & Costs on Taxes	0	0		0		0	0	62,426
7	Other County Taxes/TIF Tax Revenues	141,369	1,597,011	0	15,311	0	1,753,691	1,193,740	1,499,921
8	Intergovernmental	664,595	4,468,826	0	46,500	0	5,179,921	6,859,228	6,088,099
9	Licenses & Permits	850	23,400	0	0	0	24,250	24,350	87,632
10	Charges for Service	553,695	72,000	0	0	0	625,695	634,740	584,663
11	Use of Money & Property	51,664	15	0	0	0	51,679	72,038	231,405
12	Miscellaneous	29,350	119,450	0	0	0	148,800	332,420	183,697
13	Subtotal Revenues	5,568,616	9,575,198	0	684,048	0	15,827,862	17,101,950	16,314,702
14	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	6,300,404
15	Operating Transfers In	0	3,492,499	0	723,970	0	4,216,469	3,531,811	3,733,089
16	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	6,500
17	Total Revenues & Other Sources	5,568,616	13,067,697	0	1,408,018	0	20,044,331	20,633,761	26,354,695
EXPENDITURES & OTHER FINANCING USES									
	Operating:								
18	Public Safety and Legal Services	2,705,038	1,290,147			0	3,995,185	3,730,345	3,573,423
19	Physical Health and Social Services	323,828	85,707			0	409,535	374,491	305,397
20	Mental Health, ID & DD	0	0			0	0	280,713	467,016
21	County Environment and Education	527,022	196,470			0	723,492	710,906	660,607
22	Roads & Transportation	0	7,510,129			0	7,510,129	6,423,439	6,485,798
23	Government Services to Residents	765,331	19,000			0	784,331	750,716	604,982
24	Administration	1,454,446	77,240			0	1,531,686	1,341,070	1,243,770
25	Nonprogram Current	292,983	0			0	292,983	295,788	322,657
26	Debt Service	0	0		1,399,518	0	1,399,518	1,400,708	733,320
27	Capital Projects	140,000	1,963,654	3,737,003		0	5,840,657	3,959,751	1,658,116
28	Subtotal Expenditures	6,208,648	11,142,347	3,737,003	1,399,518	0	22,487,516	19,267,927	16,055,086
	Other Financing Uses:								
29	Operating Transfers Out	216,123	4,000,346			0	4,216,469	3,531,811	3,733,089
30	Refunded Debt/Payments to Escrow	0	0			0	0	0	0
31	Total Expenditures & Other Uses	6,424,771	15,142,693	3,737,003	1,399,518	0	26,703,985	22,799,738	19,788,175
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses		-856,155	-2,074,996	-3,737,003	8,500	0	-6,659,654	-2,165,977	6,566,520
33	Beginning Fund Balance - July 1, 2022	4,355,326	8,422,267	3,764,164	13,353	0	16,555,110	18,721,087	12,154,567
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	14,344,384
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	3,499,171	6,347,271	27,161	21,853	0	9,895,456	16,555,110	4,376,703
40	Total Ending Fund Balance - June 30,	3,499,171	6,347,271	27,161	21,853	0	9,895,456	16,555,110	18,721,087

Proposed tax rate per \$1,000 valuation for County purposes: 3.42394 urban areas; 6.97394 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2022 - June 30, 2023

County Number: 79 County Name: POWESHIEK COUNTY Date Adopted: 3/21/2022

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

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

Budget Basis
 CASH

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,459,153,922		1,423,031,028	
General Basic	2	4,377,462		3.00000		4,269,093
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	4,377,462				4,269,093
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
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	675,548	1,593,504,955	0.42394	1,557,382,061	660,237
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	5,053,010		3.42394		4,929,330
B. All Rural Services Only Levies:	13		992,782,865		961,660,816	
Rural Services Basic	14	3,524,379		3.55000		3,413,896
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,524,379		3.55000		3,413,896
Subtotal Countywide/All Rural Services (A + B)	21	8,577,389		6.97394		8,343,226
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	8,577,389				8,343,226

Compensation Schedule for FY 2022/2023			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	106,758		
Auditor	74,222	1	Grinnell-Herald Register
Recorder	70,531	2	Poweshiek County CR
Treasurer	70,834	3	The Record
Sheriff	98,558	4	
Supervisors	36,746	5	
Supervisor Vice Chair, if different	36,746	6	
Supervisor Chair, if different	37,246		

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)

COUNTY AUDITOR'S CERTIFICATION
 By Electronically Certifying, I certify the budget meets all statutory obligations.

_____ (County Auditor Signature of Certification) _____ (Date)

TOWNSHIP EMERGENCY SERVICES LEVIES	TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		7			0		0
		8			0		0
		9			0		0
		10			0		0
		11			0		0
		12			0		0
		13			0		0
		14			0		0
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0	0	0	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 2022/2023	Re-Est 2021/2022	Actual 2020/2021	
TAXED LEVIED ON PROPERTY	1	4,269,093	0		3,413,896	0		0		660,237		8,343,226	8,246,334	7,543,126	
Less: Uncoll: Del. Taxes Levy Year	2											0	0		
Less: Credits to Taxpayers	3	142,000			119,400					38,000		299,400	260,900		
1000 Net Current Property Taxes	4	4,127,093	0		3,294,496	0		0		622,237		8,043,826	7,985,434	7,543,126	
1010 Delinq. Property Tax Revenue	5											0	0	33,733	
11XX Penalties, Int. & Costs on Taxes	6											0	0	62,426	
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	3,000									3,000	0	0	4,991	
13XX Voter Approved Local Option Taxes	8	30,000					1,009,882				1,039,882	944,752	1,222,897	8	
14XX Gambling Taxes	9											0	0	0	
15XX TIF Tax Revenues	10						476,646				476,646	0	0	0	
16XX Utility Tax Replacement Excise Taxes	11	108,369	0		110,483	0		0	15,311		234,163	248,988	272,033	11	
17XX Taxes Collected for Other Governments	11B										0	0	0	0	
Subtotal	12	141,369	0	0	110,483	0	0	1,486,528	15,311	0	1,753,691	1,193,740	1,499,921	12	
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	500			10,000		3,329,158				3,339,658	3,244,354	4,250,191	13	
21XX State Replacements Against Levied Taxes	14	142,000			119,400				38,000		299,400	260,900	289,289	14	
22XX Other State Tax Replacements	15	126,050			15,500				8,500		150,050	173,900	208,444	15	
23XX, 24XX State/Federal Pass-Thru Revenues	16	218,000			5,200						223,200	226,500	511,509	16	
25XX Contributions from Other Intergovernmental Units	17	66,045			279,925		417,011	30,000			792,981	773,091	516,735	17	
26XX, 27XX State Grants and Entitlements	18	64,000	48,000		40,400						152,400	93,372	311,931	18	
28XX Federal Grants and Entitlements	19						222,232				222,232	2,087,111	0	19	
29XX Payments in Lieu of Taxes	20										0	0	0	20	
Subtotal (lines 13 - 20)	21	616,595	0	48,000	470,425	0	3,968,401	30,000	46,500	0	5,179,921	6,859,228	6,088,099	21	
3XXX Licenses & Permits	22	850			23,400						24,250	24,350	87,632	22	
4XXX, 5XXX Charges for Service	23	453,695	100,000		67,500			4,500			625,695	634,740	584,663	23	
6XXX Use of Money & Property	24	51,664						15			51,679	72,038	231,405	24	
8XXX Miscellaneous	25	12,350	17,000		3,500		103,950	12,000			148,800	332,420	183,697	25	
Total Revenues	26	5,403,616	0	165,000	3,969,804	0	4,072,351	1,533,043	684,048	0	15,827,862	17,101,950	16,314,702	26	
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27						216,123				216,123	201,468	192,336	27	
9020 From Rural Services Basic	28						2,599,730				2,599,730	2,390,343	2,306,422	28	
90xx From Other Budgetary Funds	29						676,646		723,970		1,400,616	940,000	1,234,331	29	
Subtotal (lines 27 - 29)	30	0	0	0	0	0	3,492,499	0	723,970	0	4,216,469	3,531,811	3,733,089	30	
91XX Proceeds/Gen Long-Term Debt	31										0	0	6,300,404	31	
92XX Proceeds/Gen Capital Asset Sales	32										0	0	6,500	32	
Total Revenues and Other Sources	33	5,403,616	0	165,000	3,969,804	0	7,564,850	1,533,043	1,408,018	0	20,044,331	20,633,761	26,354,695	33	
Beginning Fund Balance - July 1, NaN	34	3,696,212	280,294	378,820	914,672	0	3,280,383	4,227,212	13,353	3,764,164	16,555,110	18,721,087	12,154,567	34	
Total Resources	35	9,099,828	280,294	543,820	4,884,476	0	10,845,233	5,760,255	3,764,164	1,421,371	36,599,441	39,354,848	38,509,262	35	
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0	0	0	0	0	0	0	289,289	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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021		
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	288,405			1,280,147					1,568,552	1,431,737	1,384,760	1	
1010 - Investigations	2	5,000								5,000	5,000	5,000	2	
1020 - Unified Law Enforcement	3									0	0	0	3	
1030 - Contract Law Enforcement	4									0	0	0	4	
1040 - Law Enforcement Communications	5	23,000								23,000	23,000	13,084	5	
1050 - Adult Correctional Services	6	1,331,200	28,000							1,359,200	1,289,327	1,359,241	6	
1060 - Administration	7	324,272								324,272	349,612	268,966	7	
Subtotal	8	1,971,877	0	28,000	1,280,147	0	0	0	0	3,280,024	3,098,676	3,031,651	8	
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	355,400					10,000			365,400	349,206	276,948	9	
1110 - Medical Examiner	10	60,000								60,000	57,533	53,579	10	
1120 - Child Support Recovery	11									0	0	0	11	
Subtotal	12	415,400	0	0	0	0	10,000	0	0	425,400	406,739	330,527	12	
EMERGENCY SERVICES														
1200 - Ambulance Services	13	150,000								150,000	100,000	100,000	13	
1210 - Emergency Management	14	104,761								104,761	91,430	89,200	14	
1220 - Fire Protection & Rescue Services	15									0	0	0	15	
1230 - E911 Service Board	16									0	0	0	16	
Subtotal	17	254,761	0	0	0	0	0	0	0	254,761	191,430	189,200	17	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18	4,000								4,000	3,500	3,449	18	
1410 - Research & Other Assistance	19									0	0	0	19	
1420 - Bailiff Services	20									0	0	0	20	
Subtotal	21	4,000	0	0	0	0	0	0	0	4,000	3,500	3,449	21	
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22									0	0	0	22	
1510 - (Reserved)	23									0	0	0	23	
1520 - Detention Services	24									0	0	48	24	
1530 - Court Costs	25									0	0	0	25	
1540 - Service of Civil Papers	26	6,000								6,000	5,000	2,610	26	
Subtotal	27	6,000	0	0	0	0	0	0	0	6,000	5,000	2,658	27	
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28									0	0	0	28	
1610 - Juvenile Representation Services	29									0	0	0	29	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	25,000								25,000	25,000	15,938	30	
Subtotal	31	25,000	0	0	0	0	0	0	0	25,000	25,000	15,938	31	
Total - Public Safety & Legal Services	32	2,677,038	0	28,000	1,280,147	0	10,000	0	0	3,995,185	3,730,345	3,573,423	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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021		
PHYSICAL HEALTH SERVICES PROGRAM														
1														
	3000 - Personal & Family Health Services												0	1
2	3010 - Communicable Disease Prevention & Control Services												0	2
3	3020 - Environmental Health				85,707							74,314		3
4	3040 - Health Administration	163,973										163,973		4
5	3050 - Support of Hospitals												0	5
6	Subtotal	163,973	0	0	85,707	0	0	0	0	249,680	238,287	214,424	0	6
SERVICES TO POOR PROGRAM														
7	3100 - Administration	3,455												
8	3110 - General Welfare Services	70,914								3,455	5,915	4,110		7
9	3120 - Care in County Care Facility									70,914	42,350	24,250		8
10	Subtotal	74,369	0	0	0	0	0	0	0	74,369	48,265	28,360	0	9
SERVICES TO MILITARY VETERANS PROGRAM														
11	3200 - Administration	33,102												
12	3210 - General Services to Veterans	8,884												
13	Subtotal	41,986	0	0	0	0	0	0	0	41,986	39,439	44,303	0	13
CHILDREN'S & FAMILY SERVICES PROGRAM														
14	3300 - Youth Guidance	35,000												
15	3310 - Family Protective Services	500												
16	3320 - Services for Disabled Children													
17	Subtotal	35,500	0	0	0	0	0	0	0	35,500	40,500	12,623	0	17
SERVICES TO OTHER ADULTS PROGRAM														
18	3400 - Services to the Elderly	1,000												
19	3410 - Other Social Services	2,000												
20	3420 - Social Services Business Operations													
21	Subtotal	3,000	0	0	0	0	0	0	0	3,000	3,000	5,000	0	21
CHEMICAL DEPENDENCY PROGRAM														
22	3500 - Treatment Services	5,000												
23	3510 - Preventive Services													
24	Subtotal	5,000	0	0	0	0	0	0	0	5,000	5,000	687	0	23
25	TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	323,828	0	0	0	85,707	0	0	0	409,535	374,491	303,397	0	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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021			
SERVICES TO PERSONS WITH:															
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS															
1										0	0	0			
2										0	86,550	78,269			
3										0	0	0			
4										0	0	0			
5										0	0	0			
6										0	0	0			
7										0	0	0			
8	0	0	0	0	0	0	0	0	0	0	86,550	78,269			
42XX - INTELLECTUAL DISABILITY															
9										0	0	0			
10										0	0	0			
11										0	0	0			
12										0	0	0			
13										0	0	0			
14										0	0	0			
15										0	0	0			
16	0	0	0	0	0	0	0	0	0	0	0	0			
43XX - OTHER DEVELOPMENTAL DISABILITIES															
17										0	0	0			
18										0	0	0			
19										0	0	0			
20										0	0	0			
21										0	0	0			
22										0	0	0			
23										0	0	0			
24	0	0	0	0	0	0	0	0	0	0	0	0			
44XX - GENERAL ADMINISTRATION															
25										0	69,163	58,653			
26										0	0	0			
27										0	125,000	330,094			
28	0	0	0	0	0	0	0	0	0	0	194,163	388,747			
45XX - COUNTY PRVD CASE MGMT															
29										0	0	0			
46XX - COUNTY PRVD SERVICES															
30										0	0	0			
47XX - BRAIN INJURY															
31										0	0	0			
32										0	0	0			
33										0	0	0			
34										0	0	0			
35										0	0	0			
36										0	0	0			
37										0	0	0			
38	0	0	0	0	0	0	0	0	0	0	0	0			
39	0	0	0	0	0	0	0	0	0	0	280,713	467,016			

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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021							
ENVIRONMENTAL QUALITY PROGRAM																			
1																			
2					65,000														
3																			
4							23,000												
5	0	0	0	0	65,000	0	23,000	0	88,000	23,000	88,000	6,885	48,846	5					
CONSERVATION & RECREATION SERVICES PROGRAM																			
6	319,572																		
7	143,250																		
8			1,000																
9	462,822	0	1,000	0	0	0	0	0	463,822	439,478	440,692	9							
ANIMAL CONTROL PROGRAM																			
10	500																		
11	200																		
12	700	0	0	0	0	0	0	0	700	700	519	12							
COUNTY DEVELOPMENT PROGRAM																			
13					43,556														
14																			
15	37,500																		
16	37,500	0	0	0	43,556	0	0	0	81,056	79,690	72,698	16							
EDUCATIONAL SERVICES PROGRAM																			
17					64,914														
18																			
19	25,000																		
20																			
21																			
22																			
23	25,000	0	0	0	64,914	0	0	0	89,914	103,038	97,852	23							
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM																			
24																			
25																			
26																			
27																			
28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	526,022	0	1,000	0	173,470	0	23,000	0	723,492	710,906	660,607	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 Permanent	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021			
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
7000 - Administration	1						521,202			521,202	430,511	418,800			
7010 - Engineering	2						249,814			249,814	245,180	241,948			
Subtotal	3	0	0	0	0	0	771,016	0	0	771,016	675,691	660,748			
ROADWAY MAINTENANCE PROGRAM															
7100 - Bridges & Culverts	4						549,475			549,475	195,830	404,516			
7110 - Roads	5						3,239,331			3,239,331	3,001,910	2,442,377			
7120 - Snow & Ice Control	6						504,913			504,913	428,260	378,197			
7130 - Traffic Controls	7						201,377			201,377	179,134	74,730			
7140 - Road Clearing	8						81,631			81,631	48,450	87,070			
Subtotal	9	0	0	0	0	0	4,576,727	0	0	4,576,727	3,853,584	3,386,890			
GENERAL ROADWAY EXPENDITURES PROGRAM															
7200 - New Equipment	10						755,000			755,000	662,174	1,279,967			
7210 - Equipment Operations	11						1,275,218			1,275,218	1,152,380	1,079,656			
7220 - Tools, Materials & Supplies	12						43,000			43,000	39,680	37,734			
7230 - Real Estate & Buildings	13						89,168			89,168	39,930	40,803			
Subtotal	14	0	0	0	0	0	2,162,386	0	0	2,162,386	1,894,164	2,438,160			
MASS TRANSIT PROGRAM															
7300 - Air Transportation	15									0	0	0			
7310 - Ground Transportation	16									0	0	0			
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0			
Total - Roads & Transportation	18	0	0	0	0	0	7,510,129	0	0	7,510,129	6,423,439	6,485,798			

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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	161,921								161,921	154,773	134,837	
8010 - Local Elections	2	1,000								1,000	28,000	544	
8020 - Township Officials	3				6,000					6,000	6,000	5,734	
Subtotal	4	162,921	0	0	6,000	0	0	0	0	168,921	188,773	141,115	
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	5	272,399								272,399	260,401	222,433	
8101 - Driver Licenses Services	6	109,725								109,725	109,803	94,407	
8110 - Recording of Public Documents	7	220,286					13,000			233,286	191,739	147,027	
Subtotal	8	602,410	0	0	0	0	13,000		0	615,410	561,943	463,867	
Total - Government Services to Residents	9	765,331	0	0	6,000	0	13,000	0	0	784,331	750,716	604,982	

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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	220,043								220,043	202,934	180,663	
9010 - Administrative Management Services	2	242,705								242,705	218,699	181,402	
9020 - Treasury Management Services	3	255,015								255,015	246,751	219,000	
9030 - Other Policy & Administration	4	54,000								54,000	49,000	49,459	
9040 - Reimbursable MHDS Direct Expenses	5		5,000							5,000	0	0	
Subtotal	6	771,763	0	5,000	0	0	0	0	0	776,763	717,384	630,524	
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	218,636								218,636	207,631	271,520	
9110 - Information Tech Services	8	289,807								289,807	199,055	202,746	
9120 - GIS Systems	9									0	0	0	
Subtotal	10	508,443	0	0	0	0	0	0	0	508,443	406,686	474,266	
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11	112,240			51,240					163,480	134,000	106,969	
9210 - Safety of Workplace	12	40,000			26,000					66,000	66,000	30,336	
9220 - Fidelity of Public Officers	13	2,000								2,000	2,000	1,675	
9230 - Unemployment Compensation	14	15,000								15,000	15,000	0	
Subtotal	15	169,240	0	0	77,240	0	0	0	0	246,480	217,000	138,980	
Total - Administration	16	1,449,446	0	5,000	0	0	0	0	0	1,531,686	1,341,070	1,243,770	

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 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	4,000											4,000	6,300	3,522
0020 - Interest on Short-Term Debt												0	0	309,222
0030 - Other Nonprogram Current	278,983											278,983	277,988	9,913
0040 - Other County Enterprises	10,000											10,000	11,500	0
Total - Nonprogram Current	292,983	0	0	0	0	0	0	0	0	0	0	292,983	295,788	322,657
LONG-TERM DEBT SERVICE														
0100 - Principal														
0110 - Interest and Fiscal Charges														
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL PROJECTS														
0200 - Roadway Construction							1,913,654					1,913,654	2,204,497	668,024
0210 - Conservation Land Acquisition & Dev.			140,000									190,000	160,000	49,106
0220 - Other Capital Projects								50,000				3,737,003	1,595,254	940,986
Total Capital Projects	0	0	140,000	0	0	0	1,913,654	50,000	3,737,003	0	0	5,840,657	3,959,751	1,658,116
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	2,677,038	0	28,000	0	1,280,147	0	0	10,000	0	0	0	3,995,185	3,730,345	3,573,423
Total Physical Health and Social Services	323,828	0	0	0	85,707	0	0	0	0	0	0	409,535	374,491	305,397
Total Mental Health, ID & DD	0	0	0	0	0	0	0	0	0	0	0	0	280,713	467,016
Total County Environment and Education	526,022	0	1,000	0	173,470	0	0	23,000	0	0	0	723,492	710,906	660,607
Total Roads & Transportation	0	0	0	0	0	0	7,510,129	0	0	0	0	7,510,129	6,423,439	6,485,798
Total Government Services to Residents	765,331	0	0	0	6,000	0	0	13,000	0	0	0	784,331	750,716	604,982
Total Administration	1,449,446	0	5,000	0	77,240	0	0	0	0	0	0	1,531,686	1,341,070	1,243,770
Total Nonprogram Current	292,983	0	0	0	0	0	0	0	0	0	0	292,983	295,788	322,657
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	0	0	0	1,399,518	1,400,708	733,320
Total Capital Projects	0	0	140,000	0	0	0	1,913,654	50,000	3,737,003	0	0	5,840,657	3,959,751	1,658,116
Total - All Expenditures	6,034,648	0	174,000	0	1,622,564	0	9,423,783	96,000	3,737,003	1,399,518	0	22,487,516	19,267,927	16,055,086
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental												0	0	0
To Rural Services Supplemental												0	0	0
To Secondary Roads	216,123				2,599,730			676,646				3,492,499	2,791,811	2,498,758
To Other Budgetary Funds								723,970				723,970	740,000	1,234,331
Total Operating Transfers Out	216,123	0	0	0	2,599,730	0	0	1,400,616	0	0	0	4,216,469	3,531,811	3,733,089
REFUNDED DEBT/PAYMENTS TO ESCROW														
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	2,849,057	280,294	369,820	0	662,182	0	1,421,450	4,263,639	27,161	21,853	0	9,895,456	16,555,110	4,376,703
Total Ending Fund Balance - June 30,	2,849,057	280,294	369,820	0	662,182	0	1,421,450	4,263,639	27,161	21,853	0	9,895,456	16,555,110	18,721,087
Total Requirements	9,099,828	280,294	543,820	0	4,884,476	0	10,845,233	5,760,255	3,764,164	1,421,371	0	36,599,441	39,354,848	38,509,262

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 2022/2023	Interest Due 2022/2023	Bond Registration Due 2022/2023	TOTAL OBLIGATION Due 2022/2023	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes	
Old 6 Rd Bonds	1 1,280,000		130,000	2,470	500	132,970	132,970	0	
Refunding Bonds - Public Safety Bldg	2 3,854,325		540,000	50,500	500	591,000	591,000	0	
Emergency Communications Bonds	3 6,060,000		570,000	105,048	500	675,548		675,548	
	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:			1,240,000	158,018	1,500	1,399,518	723,970	675,548	
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
									21
									22
									23
									24
									25
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							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:

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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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