

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/22/2024 Meeting Time: 09:00 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

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 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,907,215	8,697,950	8,391,337	3.03
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	122,500	233,200	0	
Net Current Property Taxes	4	8,784,715	8,464,750	8,391,337	
Delinquent Property Tax Revenue	5	0	0	57	
Penalties, Interest & Costs on Taxes	6	0	0	59,662	
Other County Taxes/TIF Tax Revenues	7	2,708,718	1,457,307	1,458,186	36.29
Intergovernmental	8	4,782,819	5,008,227	8,168,219	
Licenses & Permits	9	21,900	27,175	114,191	
Charges for Service	10	659,185	628,890	675,849	
Use of Money & Property	11	1,209,915	325,292	747,306	
Miscellaneous	12	179,700	73,112	743,010	
Subtotal Revenues	13	18,346,952	15,984,753	20,357,817	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	5,003,089	4,300,365	3,813,013	
Proceeds of Fixed Asset Sales	16	0	0	30,362	
Total Revenues & Other Sources	17	23,350,041	20,285,118	24,201,192	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,941,786	4,528,298	3,740,982	14.93
Physical Health and Social Services	19	533,666	426,556	332,740	26.64
Mental Health, ID & DD	20	0	0	0	
County Environment and Education	21	853,380	758,739	582,293	21.06
Roads & Transportation	22	8,856,912	9,319,670	8,007,641	5.17
Government Services to Residents	23	886,816	929,606	722,545	10.79
Administration	24	2,023,033	1,815,155	2,947,393	-17.15
Nonprogram Current	25	142,560	95,334	150,471	-2.66
Debt Service	26	1,260,748	1,264,348	1,399,367	-5.08
Capital Projects	27	1,080,037	2,558,490	2,192,619	-29.82
Subtotal Expenditures	28	20,578,938	21,696,196	20,076,051	
Other Financing Uses:					
Operating Transfers Out	29	5,003,089	4,300,365	3,813,013	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	25,582,027	25,996,561	23,889,064	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-2,231,986	-5,711,443	312,128	
Beginning Fund Balance - July 1,	33	12,163,671	17,875,114	17,562,986	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	13,749,159	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	9,931,685	12,163,671	4,125,955	
Total Ending Fund Balance - June 30,	40	9,931,685	12,163,671	17,875,114	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,095,032	Urban Areas: 3.64789			
Rural Only Levies*:	3,812,183				
Special District Levies*:	0	Rural Areas: 7.49789			
TIF Tax Revenues:	1,329,702	Any special district tax rates not included.			
Utility Replacement Excise Tax:	246,016				

Explanation of any significant items in the budget or additional virtual meeting information: COUNTY NAME: POWESHIEK COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025	COUNTY NUMBER: 79
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 4/1/2024 Meeting Time: 06:00 PM 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 the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
www.poweshieckcounty.org

County Telephone Number
(641) 623-5723

Iowa Department of Management	Current Year Certified Property Tax FY 2023/2024	Budget Year Effective Tax FY 2024/2025	Budget Year Proposed Tax FY 2024/2025
Taxable Valuations-General Services	1,467,702,358	1,365,295,677	1,365,295,677
Requested Tax Dollars-Countywide Rates	5,062,377	5,062,377	5,095,032
Tax Rate-Countywide	3.41184	3.70790	3.64789
Taxable Valuations-Rural Services	1,024,104,962	990,177,376	990,177,376
Requested Tax Dollars-Additional Rural Levies	3,635,573	3,635,573	3,812,183
Tax Rate-Rural Additional	3.55000	3.67164	3.85000
Rural Total	6.96184	7.37954	7.49789
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	186	169	-9.14
Rural Taxpayer	380	347	-8.68
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	186	169	-9.14
Rural Taxpayer	380	347	-8.68

Reasons for tax increase if proposed exceeds the current:

Increase in insurance premiums, increase in wages, increase in continuation of services to the public

BUDGET SUMMARY

		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023
	1	4,437,211	3,812,183		657,821		8,907,215	8,697,950	8,391,337
	2	0	0		0		0	0	0
	3	51,500	64,300		6,700		122,500	233,200	0
	4	4,385,711	3,747,883		651,121		8,784,715	8,464,750	8,391,337
	5	0	0		0		0	0	57
	6	0	0		0		0	0	59,662
	7	149,211	2,545,280	0	14,227	0	2,708,718	1,457,307	1,458,186
	8	337,411	4,428,708	0	16,700	0	4,782,819	5,008,227	8,168,219
	9	850	21,050	0	0	0	21,900	27,175	114,191
	10	635,635	23,550	0	0	0	659,185	628,890	675,849
	11	1,207,890	2,025	0	0	0	1,209,915	325,292	747,306
	12	69,750	109,950	0	0	0	179,700	73,112	743,010
	13	6,786,458	10,878,446	0	682,048	0	18,346,952	15,984,753	20,357,817
	14	0	0	0	0	0	0	0	0
	15	0	4,413,889	0	589,200	0	5,003,089	4,300,365	3,813,013
	16	0	0	0	0	0	0	0	30,362
	17	6,786,458	15,292,335	0	1,271,248	0	23,350,041	20,285,118	24,201,192
	18	3,579,452	1,362,334			0	4,941,786	4,528,298	3,740,982
	19	432,391	101,275			0	533,666	426,556	332,740
	20	0	0			0	0	0	0
	21	625,615	227,765			0	853,380	758,739	582,293
	22	0	8,856,912			0	8,856,912	9,319,670	8,007,641
	23	865,204	21,612			0	886,816	929,606	722,545
	24	1,912,033	111,000			0	2,023,033	1,815,155	2,947,393
	25	142,560	0			0	142,560	95,334	150,471
	26	0	0		1,260,748	0	1,260,748	1,264,348	1,399,367
	27	195,000	381,200	503,837		0	1,080,037	2,558,490	2,192,619
	28	7,752,255	11,062,098	503,837	1,260,748	0	20,578,938	21,696,196	20,076,051
	29	207,361	4,795,728	0	0	0	5,003,089	4,300,365	3,813,013
	30	0	0	0	0	0	0	0	0
	31	7,959,616	15,857,826	503,837	1,260,748	0	25,582,027	25,996,561	23,889,064
	32	-1,173,158	-565,491	-503,837	10,500	0	-2,231,986	-5,711,443	312,128
	33	3,585,613	7,882,466	514,405	181,187	0	12,163,671	17,875,114	17,562,986
	34	0	0	0	0	0	0	0	0
	35	0	0	0	0	0	0	0	0
	36	0	0	0	0	0	0	0	13,749,159
	37	0	0	0	0	0	0	0	0
	38	0	0	0	0	0	0	0	0
	39	2,412,455	7,316,975	10,568	191,687	0	9,931,685	12,163,671	4,125,955
	40	2,412,455	7,316,975	10,568	191,687	0	9,931,685	12,163,671	17,875,114

Proposed tax rate per \$1,000 valuation for County purposes: 3.64789 urban areas; 7.49789 rural areas; Any special district rates excluded.

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

County Number: 79 County Name: POWESHIEK COUNTY Date Adopted: 4/22/2024

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

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

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.00000	4,511,493	1,503,830,875	-6.83
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	3.50000	4,903,686	8.69	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.55000	3,744,682	1,054,840,110	-3.28
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	3.95000	4,029,781	7.61	

		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		1,401,053,041		1,365,295,677	
General Basic	2	4,553,422		3.25000		4,437,211
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	4,553,422				4,437,211
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	140,000				136,420
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	672,048	1,689,032,070	0.39789	1,653,274,706	657,821
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	5,225,470		3.64789		5,095,032
B. All Rural Services Only Levies:	13		1,020,197,703		990,177,376	
Rural Services Basic	14	3,927,761		3.85000		3,812,183
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,927,761		3.85000		3,812,183
Subtotal Countywide/All Rural Services (A + B)	21	9,153,231		7.49789		8,907,215
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	9,153,231				8,907,215

Compensation Schedule for FY 2024/2025			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	122,815		
Auditor	85,270	1	Grinnell Herald Register
Recorder	81,687	2	Poweshiek County CR
Treasurer	82,037	3	The Record
Sheriff	113,381	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

[Redacted Signature]

(Board Chairperson)

[Redacted Date]

(Date)

[Redacted Signature]

(County Auditor or Budget Preparer)

[Redacted Date]

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

[Redacted Signature]

(County Auditor Signature of Certification)

[Redacted Date]

(Date)

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 2024/2025	Re-Est 2023/2024	Actual 2022/2023						
TAXED LEVIED ON PROPERTY	1	4,437,211	0		3,812,183	0		0				8,907,215	8,697,950	8,391,337						
Less: Uncoll: Del. Taxes Levy Year	2											0	0	0						
Less: Credits to Taxpayers	3	51,500			64,300				6,700			122,500	233,200	0						
1000 Net Current Property Taxes	4	4,385,711	0		3,747,883	0		0	651,121			8,784,715	8,464,750	8,391,337						
1010 Definq. Property Tax Revenue	5											0	0	57						
11XX Penalties, Int. & Costs on Taxes	6											0	0	59,662						
OTHER COUNTY TAXES/TIF REVENUES																				
12XX Other County Taxes	7	3,000									3,000	3,000	3,000	4,178						
13XX Voter Approved Local Option Taxes	8	30,000					1,100,000				1,130,000	1,025,554	1,222,463	8						
14XX Gambling Taxes	9											0	0	9						
15XX TIF Tax Revenues	10						1,329,702				1,329,702	196,380	0	0						
16XX Utility Tax Replacement Excise Taxes	11	116,211	0		115,578	0		0	14,227		246,016	232,373	231,545	11						
17XX Taxes Collected for Other Governments	11B											0	0	0						
Subtotal	12	149,211	0	0	115,578	0	2,429,702	0	14,227	0	2,708,718	1,457,307	1,458,186	12						
INTERGOVERNMENTAL REVENUE																				
20XX State Shared Revenues	13						3,519,801				3,530,801	3,767,827	4,129,344	13						
21XX State Replacements Against Levied Taxes	14	51,500			64,300				6,700		122,500	233,200	263,910	14						
22XX Other State Tax Replacements	15	95,050			24,000				10,000		129,050	53,550	207,732	15						
23XX, 24XX State/Federal Pass-Thru Revenues	16	2,000			750						2,750	25,000	2,879,506	16						
25XX Contributions from Other Intergovernmental Units	17	80,540			298,901		415,656	32,000			827,097	815,299	447,992	17						
26XX, 27XX State Grants and Entitlements	18	108,321			50,000			12,300			170,621	113,351	239,735	18						
28XX Federal Grants and Entitlements	19											0	0	19						
29XX Payments in Lieu of Taxes	20											0	0	20						
Subtotal (lines 13 - 20)	21	337,411	0	0	448,951	0	3,935,457	44,300	16,700	0	4,782,819	5,008,227	8,168,219	21						
3XXX Licenses & Permits	22	850			21,050						21,900	27,175	114,191	22						
4XXX, 5XXX Charges for Service	23	533,635		102,000	20,050			3,500			659,185	628,890	675,849	23						
6XXX Use of Money & Property	24	1,207,890						2,025			1,209,915	325,292	747,306	24						
8XXX Miscellaneous	25	22,750		47,000	3,000		103,950	3,000			179,700	73,112	743,010	25						
Total Revenues	26	6,637,458	0	149,000	4,356,512	0	4,039,407	2,482,527	682,048	0	18,346,952	15,984,753	20,357,817	26						
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																				
9000 From General Basic	27										207,361	227,043	216,123	27						
9020 From Rural Services Basic	28										2,676,826	2,806,488	2,599,730	28						
90xx From Other Budgetary Funds	29								589,200		2,118,902	1,266,834	997,160	29						
Subtotal (lines 27- 29)	30	0	0	0	0	0	4,413,889	0	589,200	0	5,003,089	4,300,365	3,813,013	30						
91XX Proceeds/Gen Long-Term Debt	31											0	0	31						
92XX Proceeds/Gen Capital Asset Sales	32											0	0	32						
Total Revenues and Other Sources	33	6,637,458	0	149,000	4,356,512	0	8,453,296	2,482,527	1,271,248	0	23,350,041	20,285,118	24,201,192	33						
Beginning Fund Balance - July 1, NaN	34	2,809,409	280,494	495,710	637,576	0	1,761,764	5,483,126	514,405	181,187	12,163,671	17,875,114	17,562,986	34						
Total Resources	35	9,446,867	280,494	644,710	4,994,088	0	10,215,060	7,965,653	1,452,435	0	35,513,712	38,160,232	41,764,178	35						
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0	0	0	0	0	0	0	263,910	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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	503,023				1,352,334					1,853,357	1,650,377	1,476,443	
1010 - Investigations	6,000									6,000	5,000	5,686	
1020 - Unified Law Enforcement										0	0	0	
1030 - Contract Law Enforcement										0	0	0	
1040 - Law Enforcement Communications	23,000								23,000	23,000	23,307	5	
1050 - Adult Correctional Services	1,806,226		38,000						1,844,226	1,714,568	1,245,941	6	
1060 - Administration	370,062								370,062	346,718	296,990	7	
Subtotal	2,708,311	0	38,000	0	1,352,334	0	0	0	4,098,645	3,739,663	3,038,367	8	
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	438,611								448,611	406,960	343,239	9	
1110 - Medical Examiner	69,530						10,000		69,530	64,530	81,430	10	
1120 - Child Support Recovery									0	0	0	11	
Subtotal	508,141	0	0	0	0	0	10,000	0	518,141	471,490	424,669	12	
EMERGENCY SERVICES													
1200 - Ambulance Services	150,000								150,000	150,000	150,000	13	
1210 - Emergency Management	140,000								140,000	132,145	104,761	14	
1220 - Fire Protection & Rescue Services									0	0	0	15	
1230 - E911 Service Board									0	0	0	16	
Subtotal	290,000	0	0	0	0	0	0	0	290,000	282,145	254,761	17	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	4,000								4,000	4,000	3,513	18	
1410 - Research & Other Assistance									0	0	0	19	
1420 - Bailiff Services									0	0	0	20	
Subtotal	4,000	0	0	0	0	0	0	0	4,000	4,000	3,513	21	
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses									0	0	0	22	
1510 - (Reserved)									0	0	0	23	
1520 - Detention Services									0	0	61	24	
1530 - Court Costs									0	0	0	25	
1540 - Service of Civil Papers	6,000								6,000	6,000	2,299	26	
Subtotal	6,000	0	0	0	0	0	0	0	6,000	6,000	2,360	27	
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution									0	0	0	28	
1610 - Juvenile Representation Services									0	0	0	29	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	25,000								25,000	25,000	17,312	30	
Subtotal	25,000	0	0	0	0	0	0	0	25,000	25,000	17,312	31	
Total - Public Safety & Legal Services	3,541,452	0	38,000	0	1,352,334	0	10,000	0	4,941,786	4,528,298	3,740,982	32	

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1									0	0	0		
3010 - Communicable Disease Prevention & Control Services	2									0	0	0		
3020 - Environmental Health	3				101,275					101,275	99,333	54,714		
3040 - Health Administration	4	172,172								172,172	172,172	163,973		
3050 - Support of Hospitals	5									0	0	0		
Subtotal	6	172,172	0	0	101,275	0	0	0	0	273,447	271,505	218,687		
SERVICES TO POOR PROGRAM														
3100 - Administration	7	3,400								3,400	3,455	1,399		
3110 - General Welfare Services	8	57,207								57,207	62,573	47,707		
3120 - Care in County Care Facility	9									0	0	0		
Subtotal	10	60,607	0	0	0	0	0	0	0	60,607	66,028	49,106		
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	40,528								40,528	39,139	41,809		
3210 - General Services to Veterans	12	7,984								7,984	8,884	4,498		
Subtotal	13	48,512	0	0	0	0	0	0	0	48,512	48,023	46,307		
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14	35,000								35,000	35,000	14,749		
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	15,249		
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	2,100								2,100	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	4,100	0	0	0	0	0	0	0	4,100	3,000	3,000		
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22	1,500								1,500	2,500	391		
3510 - Preventive Services	23									0	0	0		
3520 - Opioid Litigation Settlement	24					110,000				110,000	0	0		
Subtotal	25	1,500	0	110,000	0	0	0	0	0	111,500	2,500	391		
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	322,391	0	110,000	0	101,275	0	0	0	533,666	426,556	332,740		

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation										0	0	0			
6010 - Weed Eradication					65,000					65,000	65,000	13,547			
6020 - Solid Waste Disposal										0	0	0			
6030 - Environmental Restoration							23,000			23,000	23,000	6,940			
Subtotal	0	0	0	0	65,000	0	23,000	0	0	88,000	88,000	20,487			
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	347,915									347,915	338,252	268,471			
6110 - Maintenance & Operations	172,500									172,500	142,750	154,351			
6120 - Recreation & Environmental Educ.			4,000							4,000	4,000	0			
Subtotal	520,415	0	4,000	0	0	0	0	0	0	524,415	485,002	422,822			
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter	500									500	500	500			
6210 - Animal Bounties & State Apiarist Expenses	200									200	200	156			
Subtotal	700	0	0	0	0	0	0	0	0	700	700	656			
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls					49,125					49,125	47,028	40,814			
6310 - Housing Rehabilitation & Develop.										0	0	14			
6320 - Community Economic Development	75,500									75,500	27,500	5,500			
Subtotal	75,500	0	0	0	49,125	0	0	0	0	124,625	74,528	46,314			
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries					90,640					90,640	85,509	67,014			
6410 - Historic Preservation										0	0	18			
6420 - Fair & 4-H Clubs	25,000									25,000	25,000	19			
6430 - Fairgrounds										0	0	20			
6440 - Memorial Halls										0	0	21			
6450 - Other Educational Services										0	0	22			
Subtotal	25,000	0	0	0	90,640	0	0	0	0	115,640	110,509	92,014			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property										0	0	24			
6510 - Buildings										0	0	25			
6520 - Equipment										0	0	26			
6530 - Public Facilities										0	0	27			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28			
Total - County Environment and Education	621,615	0	4,000	0	204,765	0	23,000	0	0	853,380	758,739	582,293			

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	191,707									191,707	235,812	146,935	
8010 - Local Elections	11,000									11,000	31,000	8,543	
8020 - Township Officials					8,612					8,612	8,612	5,169	
Subtotal	202,707	0	0	0	8,612	0	0	0	0	211,319	275,424	160,647	
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	319,601									319,601	305,012	265,835	
8101 - Driver Licenses Services	130,905									130,905	123,973	106,336	
8110 - Recording of Public Documents	211,991									224,991	225,197	189,727	
Subtotal	662,497	0	0	0	0	0	0	0	0	675,497	654,182	561,898	
Total - Government Services to Residents	865,204	0	0	0	8,612	0	0	0	0	886,816	929,606	722,545	

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	255,295								255,295	226,796	211,618		
9010 - Administrative Management Services	2	283,464								283,464	274,797	232,921		
9020 - Treasury Management Services	3	307,392								307,392	289,572	243,671		
9030 - Other Policy & Administration	4	69,300	230,000							299,300	205,900	1,564,166		
9040 - Reimbursable MHDS Direct Expenses	5									0	0	2,423		
Subtotal	6	915,451	0	230,000	0	0	0	0	0	1,145,451	997,065	2,254,799		
CENTRAL SERVICES PROGRAM														
9100 - General Services	7	231,769								231,769	239,390	217,904		
9110 - Information Tech Services	8	331,813								331,813	324,800	285,816		
9120 - GIS Systems	9									0	0	0		
Subtotal	10	563,582	0	0	0	0	0	0	0	563,582	564,190	503,720		
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	11	160,000			85,000					245,000	185,900	155,019		
9210 - Safety of Workplace	12	25,000			26,000					51,000	51,000	32,180		
9220 - Fidelity of Public Officers	13	3,000								3,000	2,000	1,675		
9230 - Unemployment Compensation	14	15,000								15,000	15,000	0		
Subtotal	15	203,000	0	0	111,000	0	0	0	0	314,000	253,900	188,874		
Total - Administration	16	1,682,033	0	230,000	0	0	0	0	0	2,023,033	1,815,155	2,947,393		

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1	4,000										4,000	4,000	3,624	
0020 - Interest on Short-Term Debt	2											0	0	0	
0030 - Other Nonprogram Current	3	127,560										127,560	80,334	136,392	
0040 - Other County Enterprises	4	11,000										11,000	11,000	10,455	
Total - Nonprogram Current	5	142,560	0	0	0	0	0	0	0	0	0	142,560	95,334	150,471	
LONG-TERM DEBT SERVICE															
0100 - Principal	6														
0110 - Interest and Fiscal Charges	7														
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0	0	0				
CAPITAL PROJECTS															
0200 - Roadway Construction	9						340,000								
0210 - Conservation Land Acquisition & Dev.	10		195,000					41,200							
0220 - Other Capital Projects	11								503,837						
Total Capital Projects	12	0	195,000	0	0	0	340,000	41,200	503,837	0	1,080,037	2,558,490	2,192,619	12	
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	3,541,452	0	38,000	1,352,334	0	0	10,000			4,941,786	4,528,298	3,740,982	13	
Total Physical Health and Social Services	14	322,391	0	110,000	101,275	0	0	0			533,666	426,536	332,740	14	
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0			0	0	0	15	
Total County Environment and Education	16	621,615	0	4,000	204,765	0	0	23,000			853,380	758,739	582,293	16	
Total Roads & Transportation	17	0	0	0	0	0	8,856,912	0			8,856,912	9,319,670	8,007,641	17	
Total Government Services to Residents	18	865,204	0	0	8,612	0	0	13,000			886,816	929,606	722,545	18	
Total Administration	19	1,682,033	0	230,000	111,000	0	0	0			2,023,033	1,815,155	2,947,393	19	
Total Nonprogram Current	20	142,560	0	0	0	0	0	0			142,560	95,334	150,471	20	
Total Long-Term Debt Service	21	0	0	0	0	0	0	0			1,260,748	1,264,348	1,399,367	21	
Total Capital Projects	22	0	195,000	0	1,777,986	0	340,000	41,200	503,837	1,260,748	1,080,037	2,558,490	2,192,619	22	
Total - All Expenditures	23	7,175,255	0	577,000	1,777,986	0	9,196,912	87,200	503,837	2,660,748	20,578,938	21,696,196	20,076,051	23	
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0	0	0	
To Rural Services Supplemental	25											0	0	0	
To Secondary Roads	26	207,361			2,676,826			1,529,702			4,413,889	3,710,165	2,815,853	26	
To Other Budgetary Funds	27							589,200			589,200	590,200	997,160	27	
Total Operating Transfers Out	28	207,361	0	0	2,676,826	0	0	2,118,902	0	0	5,003,089	4,300,365	3,813,013	28	
REFUNDED DEBT/PAYMENTS TO ESCROW															
Increase (Decrease) In Reserves	29										0	0	0	29	
Fund Balance - Nonspendable	30										0	0	0	30	
Fund Balance - Restricted	31										0	0	0	31	
Fund Balance - Committed	32										0	0	13,749,159	32	
Fund Balance - Assigned	33										0	0	0	33	
Fund Balance - Unassigned	34										0	0	0	34	
Fund Balance - Unassigned	35	2,064,251	280,494	67,710	539,276	0	1,018,148	5,759,551	10,568	191,687	9,931,685	12,163,671	4,125,955	35	
Total Ending Fund Balance - June 30,	36	2,064,251	280,494	67,710	539,276	0	1,018,148	5,759,551	10,568	191,687	9,931,685	12,163,671	17,875,114	36	
Total Requirements	37	9,446,867	280,494	644,710	4,994,088	0	10,215,060	7,965,653	5,144,405	1,452,435	35,513,712	38,160,232	41,764,178	37	

