NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
County Name: DES MOINES COUNTY   County Number: 29

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/22/2025   Meeting Time: 09:00 AM   Meeting Location: Courthouse, 513 N. Main St., 2nd floor meeting room, Burlington
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)
desmoinescounty.iowa.gov

County Telephone Number
(319) 753-8274

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	14,883,940	15,252,130	14,450,781	1.49
Less: Uncollected Delinquent Taxes - Levy Year	2	5,384	247,631	163,145	
Less: Credits to Taxpayers	3	547,164	553,170	860,670	
Net Current Property Taxes	4	14,331,392	14,451,329	13,426,966	
Delinquent Property Tax Revenue	5	5,220	36,405	1,038	
Penalties, Interest & Costs on Taxes	6	77,750	77,750	95,700	
Other County Taxes/TIF Tax Revenues	7	2,894,887	2,924,826	3,210,231	-5.04
Intergovernmental	8	5,930,563	6,266,991	6,669,525	
Licenses & Permits	9	49,485	49,485	66,429	
Charges for Service	10	1,170,524	1,065,265	945,232	
Use of Money & Property	11	533,659	898,762	1,267,232	
Miscellaneous	12	597,835	464,035	1,051,471	
Subtotal Revenues	13	25,591,315	26,234,848	26,733,824	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	3,856,615	3,552,950	3,503,230	
Operating Transfers In	15	3,152,522	3,090,110	3,118,043	
Proceeds of Fixed Asset Sales	16	15,000	20,000	44,204	
Total Revenues & Other Sources	17	32,615,452	32,897,908	33,399,301	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	10,184,925	10,422,202	9,385,056	4.17
Physical Health and Social Services	19	1,774,881	1,760,488	1,339,954	15.09
County Environment and Education	21	1,564,230	1,516,460	1,369,826	6.86
Roads & Transportation	22	7,767,280	8,786,603	5,938,359	14.37
Government Services to Residents	23	1,059,988	1,093,986	991,157	3.41
Administration	24	4,433,003	8,702,705	6,547,468	-17.72
Nonprogram Current	25	0	0	0	
Debt Service	26	3,714,762	3,573,275	3,519,893	2.73
Capital Projects	27	3,184,615	2,045,315	2,097,691	23.21
Subtotal Expenditures	28	33,683,684	37,901,034	31,189,404	
Other Financing Uses:					
Operating Transfers Out	29	3,152,522	3,090,110	3,118,043	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	36,836,206	40,991,144	34,307,447	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-4,220,754	-8,093,236	-908,146	
Beginning Fund Balance - July 1,	33	10,297,121	18,390,357	19,298,503	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,411,888	7,115,864	13,207,893	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	713,709	764,948	1,437,407	
Fund Balance - Unassigned	39	950,770	2,416,309	3,745,057	
Total Ending Fund Balance - June 30,	40	6,076,367	10,297,121	18,390,357	

Proposed property taxation by type:	
Countywide Levies*:	12,353,765
Rural Only Levies*:	2,530,175
Special District Levies*:	0
TIF Tax Revenues:	0
Utility Replacement Excise Tax:	539,955

Proposed tax rates per $1,000 taxable valuation:	
Urban Areas:	6.81871
Rural Areas:	10.42871
Any special district tax rates not included.	

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

Reduction in Administration cost is due to the completion of the American Rescue Plan (ARPA) Grant. The increase in Capital Projects is due to the timing of road construction projects. Dewey Byar Trust created a savings of $0.03 per thousand of taxable value. The public hearing can be viewed by live stream at https://desmoinescounty.iowa.gov/live/.

COUNTY NAME: DES MOINES COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 29

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

Meeting Date: 4/1/2025 Meeting Time: 09:00 AM Meeting Location: Courthouse, 513 N. Main St., Burlington

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)
desmoinescounty.iowa.gov

County Telephone Number
(319) 753-8274

Iowa Department of Management	Current Year Certified Property Tax FY 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	1,912,801,931	1,775,528,601	1,775,528,601
Requested Tax Dollars-Countywide Rates Except Debt Service	9,860,342	9,860,342	9,152,708
Taxable Valuations-Debt Service	2,077,167,743	1,923,955,143	1,923,955,143
Requested Tax Dollars-Debt Service	3,455,971	3,455,971	3,201,057
Requested Tax Dollars-Countywide Rates	13,316,313	13,316,313	12,353,765
Tax Rate-Countywide	6.81871	7.34975	6.81871
Taxable Valuations-Rural Services	679,262,387	700,879,607	700,879,607
Requested Tax Dollars-Additional Rural Levies	2,452,137	2,452,137	2,530,175
Tax Rate-Rural Additional	3.61000	3.49866	3.61000
Rural Total	10.42871	10.84841	10.42871
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of $100,000/$110,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	316	356	12.66
Rural Taxpayer	483	544	12.63
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of $300,000/$330,000	**Current Year Certified Property Tax FY 2024/2025**	**Budget Year Proposed Tax FY 2025/2026**	**Percent Change**
Urban Taxpayer	1,395	1,590	13.98
Rural Taxpayer	2,133	2,431	13.97

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

Reasons for tax increase if proposed exceeds the current:

Inflation

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024	
Taxes Levied on Property	1	9,152,708	2,530,175		3,201,057		14,883,940	15,252,130	14,450,781	1
Less: Uncollected Delinquent Taxes - Levy Year	2	3,207	964		1,213		5,384	247,631	163,145	2
Less: Credits to Taxpayers	3	344,974	87,294		114,896		547,164	553,170	860,670	3
Net Current Property Taxes	4	8,804,527	2,441,917		3,084,948		14,331,392	14,451,329	13,426,966	4
Delinquent Property Tax Revenue	5	2,520	700		2,000		5,220	36,405	1,038	5
Penalties, Interest & Costs on Taxes	6	77,750					77,750	77,750	95,700	6
Other County Taxes/TIF Tax Revenues	7	1,193,152	1,596,403	0	105,332	0	2,894,887	2,924,826	3,210,231	7
Intergovernmental	8	1,925,725	3,781,405	0	223,433	0	5,930,563	6,266,991	6,669,525	8
Licenses & Permits	9	34,485	15,000	0	0	0	49,485	49,485	66,429	9
Charges for Service	10	1,164,524	6,000	0	0	0	1,170,524	1,065,265	945,232	10
Use of Money & Property	11	533,559	100	0	0	0	533,659	898,762	1,267,232	11
Miscellaneous	12	559,161	38,674	0	0	0	597,835	464,035	1,051,471	12
Subtotal Revenues	13	14,295,403	7,880,199	0	3,415,713	0	25,591,315	26,234,848	26,733,824	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	3,856,615	0	0	0	0	3,856,615	3,552,950	3,503,230	14
Operating Transfers In	15	613,872	2,538,650	0	0	0	3,152,522	3,090,110	3,118,043	15
Proceeds of Fixed Asset Sales	16	15,000	0	0	0	0	15,000	20,000	44,204	16
Total Revenues & Other Sources	17	18,780,890	10,418,849	0	3,415,713	0	32,615,452	32,897,908	33,399,301	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	10,066,359	118,566			0	10,184,925	10,422,202	9,385,056	18
Physical Health and Social Services	19	1,774,881	0			0	1,774,881	1,760,488	1,339,954	19
County Environment and Education	21	1,129,372	434,858			0	1,564,230	1,516,460	1,369,826	21
Roads & Transportation	22	0	7,767,280			0	7,767,280	8,786,603	5,938,359	22
Government Services to Residents	23	1,052,798	7,190			0	1,059,988	1,093,986	991,157	23
Administration	24	4,433,003	0			0	4,433,003	8,702,705	6,547,468	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		3,714,762	0	3,714,762	3,573,275	3,519,893	26
Capital Projects	27	984,615	2,200,000	0		0	3,184,615	2,045,315	2,097,691	27
Subtotal Expenditures	28	19,441,028	10,527,894	0	3,714,762	0	33,683,684	37,901,034	31,189,404	28
Other Financing Uses:										
Operating Transfers Out	29	953,269	2,199,253	0	0	0	3,152,522	3,090,110	3,118,043	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	20,394,297	12,727,147	0	3,714,762	0	36,836,206	40,991,144	34,307,447	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,613,407	-2,308,298	0	-299,049	0	-4,220,754	-8,093,236	-908,146	32
Beginning Fund Balance - July 1, 2025	33	4,483,198	4,322,699	0	1,491,224	0	10,297,121	18,390,357	19,298,503	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	1,205,312	2,014,401	0	1,192,175	0	4,411,888	7,115,864	13,207,893	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	713,709	0	0	0	0	713,709	764,948	1,437,407	38
Fund Balance - Unassigned	39	950,770	0	0	0	0	950,770	2,416,309	3,745,057	39
Total Ending Fund Balance - June 30,	40	2,869,791	2,014,401	0	1,192,175	0	6,076,367	10,297,121	18,390,357	40

Proposed tax rate per $1,000 valuation for County purposes: 6.81871 urban areas; 10.42871 rural areas; Any special district rates excluded.

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

County Number: 29 County Name: DES MOINES COUNTY Date Adopted: (entered upon adoption)

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

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

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.52868	6,959,337	1,972,219,587	-6.98
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	3.52868	6,473,202	-6.98	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.61000	2,591,044	717,740,775	2.98
	Limitation Percentage			
	1			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.57426	2,641,921	1.96	

		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		1,834,454,307		1,775,528,601	
General Basic	2	6,473,202		3.52868		6,265,272
+ Cemetery (Pioneer - 331.424B)	3	31,050		0.01693		30,060
= Total for General Basic	4	6,504,252				6,295,332
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,952,206		1.60931		2,857,376
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	3,299,099	1,982,880,849	1.66379	1,923,955,143	3,201,057
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	12,755,557		6.81871		12,353,765
B. All Rural Services Only Levies:	13		739,151,880		700,879,607	
Rural Services Basic	14	2,641,921		3.57426		2,505,126
Rural Services Supplemental	16	26,417		0.03574		25,049
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,668,338		3.61000		2,530,175
Subtotal Countywide/All Rural Services (A + B)	21	15,423,895		10.42871		14,883,940
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	15,423,895				14,883,940

Compensation Schedule for FY 2025/2026			
Elected Official	**Annual Salary**	Number of Official County Newspapers	4
			Names of Official County Newspapers:
Attorney	148,274	1	The Hawkeye
Auditor	90,486	2	The Burlington Beacon
Recorder	87,673	3	Des Moines County News
Treasurer	88,250	4	Mediapolis News
Sheriff	138,154	5	
Supervisors	43,768	6	
Supervisor Vice Chair, if different			
Supervisor Chair, if different			

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

Jim Cary 4-22-25 Cheryl McVey, Budget Director 4-22-25
(Board Chairperson) (Date) (County Auditor or Budget Preparer) (Date)

COUNTY AUDITOR'S CERTIFICATION

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

Sara Doty by Cheryl McVey, Deputy 4-22-25
(County Auditor Signature of Certification) (Date)

APPROVED
APR 22 2025
BOARD OF SUPERVISORS

REVENUES DETAIL

County Name: **DES MOINES COUNTY**
County No: **29**

		GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	
TAXED LEVIED ON PROPERTY	1	6,295,332	2,857,376		2,505,126	25,049		0		3,201,057		14,883,940	15,252,130	14,450,781	1
Less: Uncoll: Del. Taxes Levy Year	2	2,280	927		964					1,213		5,384	247,631	163,145	2
Less: Credits to Taxpayers	3	237,906	107,068		87,294					114,896		547,164	553,170	860,670	3
1000 Net Current Property Taxes	4	6,055,146	2,749,381		2,416,868	25,049		0		3,084,948		14,331,392	14,451,329	13,426,966	4
1010 Delinq. Property Tax Revenue	5	1,775	745		700					2,000		5,220	36,405	1,038	5
11XX Penalties, Int, & Costs on Taxes	6	77,750										77,750	77,750	95,700	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	15,000	4,402		8,240					7,290		34,932	35,002	32,172	7
13XX Voter Approved Local Option Taxes	8	650,000			450,000		1,000,000					2,100,000	2,130,000	2,402,100	8
14XX Gambling Taxes	9	220,000										220,000	220,000	229,295	9
15XX TIF Tax Revenues	10											0		0	10
16XX Utility Tax Replacement Excise Taxes	11	208,920	94,830		136,795	1,368		0		98,042		539,955	539,824	546,664	11
17XX Taxes Collected for Other Governments	11B											0		0	11B
Subtotal	12	1,093,920	99,232	0	595,035	1,368	1,000,000	0	0	105,332	0	2,894,887	2,924,826	3,210,231	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	5,000					3,634,934					3,639,934	3,402,197	3,594,216	13
21XX State Replacements Against Levied Taxes	14	237,906	107,068		87,294					114,896		547,164	553,170	534,442	14
22XX Other State Tax Replacements	15	236,565	103,182		53,177					108,537		501,461	550,346	561,158	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	319,377		500								319,877	308,400	587,215	16
25XX Contributions from Other Intergovernmental Units	17	515,041		195,791								710,832	1,020,399	1,150,678	17
26XX, 27XX State Grants and Entitlements	18	200,295					1,000					201,295	422,479	226,418	18
28XX Federal Grants and Entitlements	19	5,000										5,000	5,000	10,681	19
29XX Payments in Lieu of Taxes	20						5,000					5,000	5,000	4,717	20
Subtotal (lines 13 - 20)	21	1,519,184	210,250	196,291	140,471	0	3,640,934	0	0	223,433	0	5,930,563	6,266,991	6,669,525	21
3XXX Licenses & Permits	22	34,485					15,000					49,485	49,485	66,429	22
4XXX, 5XXX Charges for Service	23	989,924		174,600				6,000				1,170,524	1,065,265	945,232	23
6XXX Use of Money & Property	24	373,443		160,116				100				533,659	898,762	1,267,232	24
8XXX Miscellaneous	25	455,439		103,722			23,000	15,674				597,835	464,035	1,051,471	25
Total Revenues	26	10,601,066	3,059,608	634,729	3,153,074	26,417	4,678,934	21,774	0	3,415,713	0	25,591,315	26,234,848	26,733,824	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27			613,872			339,397					953,269	933,979	940,279	27
9020 From Rural Services Basic	28						2,199,253					2,199,253	2,156,131	2,177,764	28
90xx From Other Budgetary Funds	29											0		0	29
Subtotal (lines 27- 29)	30	0	0	613,872	0	0	2,538,650	0	0	0	0	3,152,522	3,090,110	3,118,043	30
91XX Proceeds\Gen Long-Term Debt	31		2,872,000	984,615								3,856,615	3,552,950	3,503,230	31
92XX Proceeds\Gen Capital Asset Sales	32	15,000										15,000	20,000	44,204	32
Total Revenues and Other Sources	33	10,616,066	5,931,608	2,233,216	3,153,074	26,417	7,217,584	21,774	0	3,415,713	0	32,615,452	32,897,908	33,399,301	33
Beginning Fund Balance - July 1, NaN	34	2,416,311	667,965	1,398,922	1,498,868	0	2,689,028	134,803		1,491,224		10,297,121	18,390,357	19,298,503	34
Total Resources	35	13,032,377	6,599,573	3,632,138	4,651,942	26,417	9,906,612	156,577	0	4,906,937	0	42,912,573	51,288,265	52,697,804	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	-326,228	36

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES
County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	1,643,360	562,643	8,500	118,566					2,333,069	2,107,413	2,057,145	1
1010 - Investigations	2	261,983	114,828	2,000						378,811	371,633	353,189	2
1020 - Unified Law Enforcement	3									0	0	0	3
1030 - Contract Law Enforcement	4	2,000	395							2,395	2,323	1,387	4
1040 - Law Enforcement Communications	5	3,000								3,000	3,000	942	5
1050 - Adult Correctional Services	6	2,398,965	762,664	78,900						3,240,529	3,380,902	2,898,398	6
1060 - Administration	7	606,758	245,889							852,647	1,036,986	875,300	7
Subtotal	8	4,916,066	1,686,419	89,400	118,566	0	0	0	0	6,810,451	6,902,257	6,186,361	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,064,116	345,628	40,000						1,449,744	1,365,241	1,261,305	9
1110 - Medical Examiner	10	277,850								277,850	272,350	217,891	10
1120 - Child Support Recovery	11									0	0	0	11
Subtotal	12	1,341,966	345,628	40,000	0	0	0	0	0	1,727,594	1,637,591	1,479,196	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0	0	0	13
1210 - Emergency Management	14		1,292,780							1,292,780	1,521,754	1,380,130	14
1220 - Fire Protection & Rescue Services	15									0	0	0	15
1230 - E911 Service Board	16									0	0	0	16
Subtotal	17	0	1,292,780	0	0	0	0	0	0	1,292,780	1,521,754	1,380,130	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18	7,200								7,200	7,200	8,483	18
1410 - Research & Other Assistance	19									0	0	0	19
1420 - Bailiff Services	20									0	0	0	20
Subtotal	21	7,200	0	0	0	0	0	0	0	7,200	7,200	8,483	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22									0	0	0	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		300,000							300,000	300,000	291,922	24
1530 - Court Costs	25	18,900								18,900	25,400	12,384	25
1540 - Service of Civil Papers	26									0	0	0	26
Subtotal	27	18,900	300,000	0	0	0	0	0	0	318,900	325,400	304,306	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	28,000								28,000	28,000	26,580	30
Subtotal	31	28,000	0	0	0	0	0	0	0	28,000	28,000	26,580	31
Total - Public Safety & Legal Services	32	6,312,132	3,624,827	129,400	118,566	0	0	0	0	10,184,925	10,422,202	9,385,056	32

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES
County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	496,289	194,862							691,151	679,856	606,506	1
3010 - Communicable Disease Prevention & Control Services	2	25,400								25,400	25,400	33,794	2
3020 - Environmental Health	3	99,800								99,800	100,200	92,392	3
3040 - Health Administration	4	240,532	93,372							333,904	320,693	299,222	4
3050 - Support of Hospitals	5									0	0	0	5
Subtotal	6	862,021	288,234	0	0	0	0	0	0	1,150,255	1,126,149	1,031,914	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	212,192								212,192	209,248	192,408	7
3110 - General Welfare Services	8	51,400								51,400	51,400	12,726	8
3120 - Care in County Care Facility	9									0	0	0	9
Subtotal	10	263,592	0	0	0	0	0	0	0	263,592	260,648	205,134	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	53,334	28,950							82,284	80,641	80,999	11
3210 - General Services to Veterans	12	8,750								8,750	23,050	6,907	12
Subtotal	13	62,084	28,950	0	0	0	0	0	0	91,034	103,691	87,906	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14									0	0	0	14
3310 - Family Protective Services	15									0	0	0	15
3320 - Services for Disabled Children	16									0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18									0	0	0	18
3410 - Other Social Services	19	15,000								15,000	15,000	15,000	19
3420 - Social Services Business Operations	20									0	0	0	20
Subtotal	21	15,000	0	0	0	0	0	0	0	15,000	15,000	15,000	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22									0	0	0	22
3510 - Preventive Services	23									0	0	0	23
3520 - Opioid Litigation Settlement	24			255,000						255,000	255,000	0	24
Subtotal	25	0	0	255,000	0	0	0	0	0	255,000	255,000	0	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	1,202,697	317,184	255,000	0	0	0	0	0	1,774,881	1,760,488	1,339,954	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION
County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1									0	0	0	1
6010 - Weed Eradication	2				35,000					35,000	35,000	34,638	2
6020 - Solid Waste Disposal	3				170,000					170,000	168,000	162,949	3
6030 - Environmental Restoration	4									0	0	0	4
Subtotal	5	0	0	0	205,000	0	0	0	0	205,000	203,000	197,587	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6		52,926	155,128						208,054	203,313	200,323	6
6110 - Maintenance & Operations	7		88,830	392,540						481,370	575,976	500,620	7
6120 - Recreation & Environmental Educ.	8		67,893	157,055						224,948	185,394	145,241	8
Subtotal	9	0	209,649	704,723	0	0	0	0	0	914,372	964,683	846,184	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10									0	0	0	10
6210 - Animal Bounties & State Apiarist Expenses	11									0	0	0	11
Subtotal	12	0	0	0	0	0	0	0	0	0	0	0	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	5,000			62,666					67,666	64,667	62,467	13
6310 - Housing Rehabilitation & Develop.	14									0	0	0	14
6320 - Community Economic Development	15	125,000								125,000	35,000	22,500	15
Subtotal	16	130,000	0	0	62,666	0	0	0	0	192,666	99,667	84,967	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				167,192					167,192	164,110	161,088	17
6410 - Historic Preservation	18									0	0	0	18
6420 - Fair & 4-H Clubs	19									0	0	0	19
6430 - Fairgrounds	20	85,000								85,000	85,000	80,000	20
6440 - Memorial Halls	21									0	0	0	21
6450 - Other Educational Services	22									0	0	0	22
Subtotal	23	85,000	0	0	167,192	0	0	0	0	252,192	249,110	241,088	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0	0	0	24
6510 - Buildings	25									0	0	0	25
6520 - Equipment	26									0	0	0	26
6530 - Public Facilities	27									0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	215,000	209,649	704,723	434,858	0	0	0	0	1,564,230	1,516,460	1,369,826	29

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						358,572			358,572	341,415	315,119	1
7010 - Engineering	2						598,975			598,975	564,785	511,716	2
Subtotal	3	0	0	0	0	0	957,547	0	0	957,547	906,200	826,835	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						351,290			351,290	343,100	220,758	4
7110 - Roads	5				444,500		2,937,518			3,382,018	3,128,620	3,128,045	5
7120 - Snow & Ice Control	6						426,070			426,070	415,700	235,709	6
7130 - Traffic Controls	7						318,100			318,100	294,360	112,277	7
7140 - Road Clearing	8						211,455			211,455	202,000	68,537	8
Subtotal	9	0	0	0	444,500	0	4,244,433	0	0	4,688,933	4,383,780	3,765,326	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						725,000			725,000	2,440,000	308,907	10
7210 - Equipment Operations	11						943,700			943,700	906,600	805,972	11
7220 - Tools, Materials & Supplies	12						44,000			44,000	44,000	16,380	12
7230 - Real Estate & Buildings	13						383,617			383,617	81,540	191,169	13
Subtotal	14	0	0	0	0	0	2,096,317	0	0	2,096,317	3,472,140	1,322,428	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15					24,483				24,483	24,483	23,770	15
7310 - Ground Transportation	16									0	0	0	16
Subtotal	17	0	0	0	0	24,483	0	0	0	24,483	24,483	23,770	17
Total - Roads & Transportation	18	0	0	0	444,500	24,483	7,298,297	0	0	7,767,280	8,786,603	5,938,359	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: DES MOINES COUNTY

County No: 29

		GENERAL FUND		SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	112,843	18,508							131,351	204,813	177,365	1
8010 - Local Elections	2	35,150	257							35,407	35,457	38,079	2
8020 - Township Officials	3				1,190					1,190	1,190	257	3
Subtotal	4	147,993	18,765	0	1,190	0	0	0	0	167,948	241,460	215,701	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	362,253	145,008							507,261	490,855	447,954	5
8101 - Driver Licenses Services	6									0	0	0	6
8110 - Recording of Public Documents	7	262,889	115,890					6,000		384,779	361,671	327,502	7
Subtotal	8	625,142	260,898	0	0	0	0	6,000	0	892,040	852,526	775,456	8
Total - Government Services to Residents	9	773,135	279,663	0	1,190	0	0	6,000	0	1,059,988	1,093,986	991,157	9

SERVICE AREA 9

ADMINISTRATION
County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	620,310	47,179	5,500						672,989	4,802,193	3,150,399	1
9010 - Administrative Management Services	2	355,331	174,549							529,880	409,663	398,665	2
9020 - Treasury Management Services	3	305,760	120,422							426,182	404,795	386,290	3
9030 - Other Policy & Administration	4									0	0	0	4
9040 - Reimbursable Administrative Service Organization Direct Expenses	5	200,989		105,606						306,595	418,242	368,838	5
Subtotal	6	1,482,390	342,150	111,106	0	0	0	0	0	1,935,646	6,034,893	4,304,192	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	751,572	118,425	102,416						972,413	1,015,336	774,787	7
9110 - Information Tech Services	8	391,412	144,192							535,604	684,767	605,624	8
9120 - GIS Systems	9			257,693						257,693	262,209	254,041	9
Subtotal	10	1,142,984	262,617	360,109	0	0	0	0	0	1,765,710	1,962,312	1,634,452	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11		717,147							717,147	691,000	595,477	11
9210 - Safety of Workplace	12									0	0	0	12
9220 - Fidelity of Public Officers	13									0	0	0	13
9230 - Unemployment Compensation	14		14,500							14,500	14,500	13,347	14
Subtotal	15	0	731,647	0	0	0	0	0	0	731,647	705,500	608,824	15
Total - Administration	16	2,625,374	1,336,414	471,215	0	0	0	0	0	4,433,003	8,702,705	6,547,468	16

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: DES MOINES COUNTY
County No: 29

		GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0	0	0	1
0020 - Interest on Short-Term Debt	2											0	0	0	2
0030 - Other Nonprogram Current	3											0	0	0	3
0040 - Other County Enterprises	4											0	0	0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	0			0	0	0	0	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6									3,696,762		3,696,762	3,556,775	3,503,229	6
0110 - Interest and Fiscal Charges	7									18,000		18,000	16,500	16,664	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		3,714,762	0	3,714,762	3,573,275	3,519,893	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9						2,200,000					2,200,000	1,170,000	524,003	9
0210 - Conservation Land Acquisition & Dev.	10											0	2,517	0	10
0220 - Other Capital Projects	11			984,615								984,615	872,798	1,573,688	11
Total Capital Projects	12	0	0	984,615	0	0	2,200,000	0	0		0	3,184,615	2,045,315	2,097,691	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	6,312,132	3,624,827	129,400	118,566	0	0	0			0	10,184,925	10,422,202	9,385,056	13
Total Physical Health and Social Services	14	1,202,697	317,184	255,000	0	0	0	0			0	1,774,881	1,760,488	1,339,954	14
Total County Environment and Education	16	215,000	209,649	704,723	434,858	0	0	0			0	1,564,230	1,516,460	1,369,826	16
Total Roads & Transportation	17	0	0	0	444,500	24,483	7,298,297	0			0	7,767,280	8,786,603	5,938,359	17
Total Government Services to Residents	18	773,135	279,663	0	1,190	0	0	6,000			0	1,059,988	1,093,986	991,157	18
Total Administration	19	2,625,374	1,336,414	471,215	0	0	0	0			0	4,433,003	8,702,705	6,547,468	19
Total Nonprogram Current	20	0	0	0	0	0	0	0			0	0	0	0	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		3,714,762	0	3,714,762	3,573,275	3,519,893	21
Total Capital Projects	22	0	0	984,615	0	0	2,200,000	0	0		0	3,184,615	2,045,315	2,097,691	22
Total - All Expenditures	23	11,128,338	5,767,737	2,544,953	999,114	24,483	9,498,297	6,000	0	3,714,762	0	33,683,684	37,901,034	31,189,404	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0		0	24
To Rural Services Supplemental	25											0		0	25
To Secondary Roads	26	339,397			2,199,253							2,538,650	2,488,874	2,498,332	26
To Other Budgetary Funds	27	613,872										613,872	601,236	619,711	27
Total Operating Transfers Out	28	953,269	0	0	2,199,253	0	0	0	0	0	0	3,152,522	3,090,110	3,118,043	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0		0	29
Increase (Decrease) In Reserves	30											0		0	30
Fund Balance - Nonspendable	31											0		0	31
Fund Balance - Restricted	32		831,836	373,476	1,453,575	1,934	408,315	150,577		1,192,175		4,411,888	7,115,864	13,207,893	32
Fund Balance - Committed	33											0		0	33
Fund Balance - Assigned	34			713,709								713,709	764,948	1,437,407	34
Fund Balance - Unassigned	35	950,770	0	0	0	0	0	0	0	0	0	950,770	2,416,309	3,745,057	35
Total Ending Fund Balance - June 30,	36	950,770	831,836	1,087,185	1,453,575	1,934	408,315	150,577	0	1,192,175	0	6,076,367	10,297,121	18,390,357	36
Total Requirements	37	13,032,377	6,599,573	3,632,138	4,651,942	26,417	9,906,612	156,577	0	4,906,937	0	42,912,573	51,288,265	52,697,804	37

LONG TERM DEBT SCHEDULE

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

Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Insurance/Capital Project FY26 Series 2025	1	3,696,762		3,696,762	4,000	14,000	3,714,762	415,663	3,299,099
	2						0		0
	3						0		0
	4						0		0
	5						0		0
	6						0		0
	7						0		0
	8						0		0
	9						0		0
	10						0		0
	11						0		0
	12						0		0
	13						0		0
	14						0		0
	15						0		0
	16						0		0
	17						0		0
	18						0		0
	19						0		0
	20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				3,696,762	4,000	14,000	3,714,762	415,663	3,299,099

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

	21						0		0
	22						0		0
	23						0		0
	24						0		0
	25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:				0	0	0	0	0	0

Exceed General and Rural

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per $1,000 of Taxable Value:	
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.52868
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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FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per $1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per $1,000 of Taxable Value:	3.57426
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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