

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2026 - June 30, 2027**  
**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: 4/21/2026 Meeting Time: 09:00 AM Meeting Location: Courthouse, 513 N. Main, 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](http://dom.iowa.gov/local-budget-appeals)

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

County Website (if available)  
[desmoinescounty.iowa.gov](http://desmoinescounty.iowa.gov)

County Telephone Number  
 (319) 753-8274

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	15,662,960	14,883,940	14,565,071	3.70
Less: Uncollected Delinquent Taxes - Levy Year	2	8,721	5,384	8,721	
Less: Credits to Taxpayers	3	549,823	547,164	554,067	
Net Current Property Taxes	4	15,104,416	14,331,392	14,002,283	
Delinquent Property Tax Revenue	5	5,230	5,385	37,780	
Penalties, Interest & Costs on Taxes	6	96,975	96,975	111,049	
Other County Taxes/TIF Tax Revenues	7	3,102,318	2,981,529	3,279,575	-2.74
Intergovernmental	8	5,791,332	5,827,829	6,752,294	
Licenses & Permits	9	52,885	52,885	77,880	
Charges for Service	10	1,188,620	1,191,879	1,115,284	
Use of Money & Property	11	525,483	711,612	1,077,780	
Miscellaneous	12	574,338	676,187	770,399	
<b>Subtotal Revenues</b>	13	26,441,597	25,875,673	27,224,324	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	4,132,031	3,558,168	3,413,566	
Operating Transfers In	15	3,321,377	3,152,522	3,084,174	
Proceeds of Fixed Asset Sales	16	15,000	194,000	8,150	
<b>Total Revenues &amp; Other Sources</b>	17	33,910,005	32,780,363	33,730,214	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	11,018,731	10,209,687	9,906,395	5.46
Physical Health and Social Services	19	1,804,449	1,775,921	1,464,225	11.01
County Environment and Education	21	1,494,164	1,608,846	1,459,192	1.19
Roads & Transportation	22	8,512,179	7,760,077	6,754,870	12.26
Government Services to Residents	23	1,301,106	1,060,016	1,036,118	12.06
Administration	24	4,433,962	4,580,710	8,016,135	-25.63
Nonprogram Current	25	0	0	0	
Debt Service	26	4,130,200	3,372,729	3,428,518	9.76
Capital Projects	27	2,078,900	2,886,168	1,081,781	38.63
<b>Subtotal Expenditures</b>	28	34,773,691	33,254,154	33,147,234	
Other Financing Uses:					
Operating Transfers Out	29	3,321,377	3,152,522	3,084,174	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	38,095,068	36,406,676	36,231,408	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-4,185,063	-3,626,313	-2,501,194	
Beginning Fund Balance - July 1,	33	12,259,694	15,886,007	18,387,201	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,725,303	9,335,657	11,674,228	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	758,046	842,516	933,066	
Fund Balance - Unassigned	39	591,282	2,081,521	3,278,713	
<b>Total Ending Fund Balance - June 30,</b>	40	8,074,631	12,259,694	15,886,007	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 12,956,649	
Rural Only Levies*: 2,706,311	Urban Areas: 6.81791
Special District Levies*: 0	Rural Areas: 10.42791
TIF Tax Revenues: 0	Any special district tax rates not included.
Utility Replacement Excise Tax: 551,094	

Explanation of any significant items in the budget or additional virtual meeting information:  
 Dewey Byar Trust created a 3 cent savings on the levy rate.

<b>COUNTY NAME: DES MOINES COUNTY</b>	<b>NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2026 - June 30, 2027</b>	<b>COUNTY NUMBER: 29</b>
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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: 3/31/2026 Meeting Time: 09:00 AM Meeting Location: Courthouse 2nd Floor Meeting Room, 513 N. Main Street, 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 2025/2026	Budget Year Effective Tax  FY 2026/2027	Budget Year Proposed Tax  FY 2026/2027
Taxable Valuations-General Services	1,775,528,601	1,863,790,689	1,863,790,689
Requested Tax Dollars-Countywide Rates Except Debt Service	9,152,708	9,152,708	9,699,409
Taxable Valuations-Debt Service	1,923,955,143	2,018,391,346	2,018,391,346
Requested Tax Dollars-Debt Service	3,201,057	3,201,057	3,257,240
Requested Tax Dollars-Countywide Rates	12,353,765	12,353,765	12,956,649
<b>Tax Rate-Countywide</b>	6.81871	6.49674	6.81791
Taxable Valuations-Rural Services	700,879,607	749,670,486	749,670,486
Requested Tax Dollars-Additional Rural Levies	2,530,175	2,530,175	2,706,311
<b>Tax Rate-Rural Additional</b>	3.61000	3.37505	3.61000
<b>Rural Total</b>	10.42871	9.87179	10.42791
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	<b>Current Year Certified Property Tax  FY 2025/2026</b>	<b>Budget Year Proposed Tax  FY 2026/2027</b>	<b>Percent Change</b>
Urban Taxpayer	323	334	3.41
Rural Taxpayer	495	511	3.23
<b>Tax Rate Comparison-Current VS. Proposed</b>			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	<b>Current Year Certified Property Tax  FY 2025/2026</b>	<b>Budget Year Proposed Tax  FY 2026/2027</b>	<b>Percent Change</b>
Urban Taxpayer	1,406	1,560	10.95
Rural Taxpayer	2,150	2,386	10.98

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**

		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025
	<b>REVENUES &amp; OTHER FINANCING SOURCES</b>								
1	Taxes Levied on Property	9,699,409	2,706,311		3,257,240		15,662,960	14,883,940	14,565,071
2	Less: Uncollected Delinquent Taxes - Levy Year	4,871	2,272		1,578		8,721	5,384	8,721
3	Less: Credits to Taxpayers	345,186	90,237		114,400		549,823	547,164	554,067
4	Net Current Property Taxes	9,349,352	2,613,802		3,141,262		15,104,416	14,331,392	14,002,283
5	Delinquent Property Tax Revenue	2,520	710		2,000		5,230	5,385	37,780
6	Penalties, Interest & Costs on Taxes	96,975					96,975	96,975	111,049
7	Other County Taxes/TIF Tax Revenues	1,252,273	1,747,020	0	103,025	0	3,102,318	2,981,529	3,279,575
8	Intergovernmental	1,776,356	3,798,036	0	216,940	0	5,791,332	5,827,829	6,752,294
9	Licenses & Permits	37,885	15,000	0	0	0	52,885	52,885	77,880
10	Charges for Service	1,182,620	6,000	0	0	0	1,188,620	1,191,879	1,115,284
11	Use of Money & Property	523,483	2,000	0	0	0	525,483	711,612	1,077,780
12	Miscellaneous	534,488	39,850	0	0	0	574,338	676,187	770,399
13	Subtotal Revenues	14,755,952	8,222,418	0	3,463,227	0	26,441,597	25,875,673	27,224,324
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	4,132,031	0	0	0	0	4,132,031	3,558,168	3,413,566
15	Operating Transfers In	628,620	2,692,757	0	0	0	3,321,377	3,152,522	3,084,174
16	Proceeds of Fixed Asset Sales	15,000	0	0	0	0	15,000	194,000	8,150
17	Total Revenues & Other Sources	19,531,603	10,915,175	0	3,463,227	0	33,910,005	32,780,363	33,730,214
	<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
	Operating:								
18	Public Safety and Legal Services	10,773,471	245,260				11,018,731	10,209,687	9,906,395
19	Physical Health and Social Services	1,804,449	0				1,804,449	1,775,921	1,464,225
21	County Environment and Education	1,048,430	445,734				1,494,164	1,608,846	1,459,192
22	Roads & Transportation	0	8,512,179				8,512,179	7,760,077	6,754,870
23	Government Services to Residents	1,293,901	7,205				1,301,106	1,060,016	1,036,118
24	Administration	4,433,962	0				4,433,962	4,580,710	8,016,135
25	Nonprogram Current	0	0				0	0	0
26	Debt Service	0	0		4,130,200		4,130,200	3,372,729	3,428,518
27	Capital Projects	1,115,900	963,000	0	0	0	2,078,900	2,886,168	1,081,781
28	Subtotal Expenditures	20,470,113	10,173,378	0	4,130,200	0	34,773,691	33,254,154	33,147,234
	Other Financing Uses:								
29	Operating Transfers Out	953,317	2,368,060	0	0	0	3,321,377	3,152,522	3,084,174
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	21,423,430	12,541,438	0	4,130,200	0	38,095,068	36,406,676	36,231,408
32	<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	-1,891,827	-1,626,263	0	-666,973	0	-4,185,063	-3,626,313	-2,501,194
33	Beginning Fund Balance - July 1, 2026	4,666,237	5,924,741	0	1,668,716	0	12,259,694	15,886,007	18,387,201
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	1,425,082	4,298,478	0	1,001,743	0	6,725,303	9,335,657	11,674,228
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	758,046	0	0	0	0	758,046	842,516	933,066
39	Fund Balance - Unassigned	591,282	0	0	0	0	591,282	2,081,521	3,278,713
40	Total Ending Fund Balance - June 30,	2,774,410	4,298,478	0	1,001,743	0	8,074,631	12,259,694	15,886,007

Proposed tax rate per \$1,000 valuation for County purposes: 6.81791 urban areas; 10.42791 rural areas; Any special district rates excluded.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
**Fiscal Year July 1, 2026 - June 30, 2027**

County Number: 29 County Name: DES MOINES COUNTY Date Adopted: 4/21/2026

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 %
<b>FY 2026 Budget Data</b>	3.52868	6,473,202	1,834,454,307	4.89
	<b>Limitation Percentage</b>			
	2			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
<b>Max Allowed GBFL for FY 2027</b>	3.45949	6,656,511	2.83	

**RURAL BASIC FUND LEVY CALCULATION**

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
<b>FY 2026 Budget Data</b>	3.57426	2,641,921	739,151,880	6.66
	<b>Limitation Percentage</b>			
	3			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
<b>Max Allowed RBFL for FY 2027</b>	3.47016	2,735,763	3.55	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		1,924,130,741		1,863,790,689	
General Basic	2	6,656,511		3.45949		6,447,765
+ Cemetery (Pioneer - 331.424B)	3	31,050		0.01614		30,082
= Total for General Basic	4	6,687,561				6,477,847
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	3,325,860		1.72850		3,221,562
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	1,423,358				1,378,721
Debt Service (from Form 703 col. I Countywide total)	9	3,354,625	2,078,731,398	1.61378	2,018,391,346	3,257,240
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
<b>Subtotal Countywide (A)</b>	12	13,368,046		6.81791		12,956,649
<b>B. All Rural Services Only Levies:</b>	13		788,367,966		749,670,486	
Rural Services Basic	14	2,735,763		3.47016		2,601,477
Rural Services Supplemental	16	110,245		0.13984		104,834
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
<b>Subtotal All Rural Services Only (B)</b>	20	2,846,008		3.61000		2,706,311
Subtotal Countywide/All Rural Services (A + B)	21	16,214,054		10.42791		15,662,960
<b>C. Special District Levies:</b>						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	16,214,054				15,662,960

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	152,723		
Auditor	93,200	1	The Hawkeye
Recorder	90,303	2	The Burlington Beacon/Des Moines County News
Treasurer	90,898	3	Mediapolis News
Sheriff	142,299	4	
Supervisors	43,768	5	
Supervisor Vice Chair, if different		6	
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

Shane D. W. Conkell  
(Board Chairperson)

4/21/26  
(Date)

Paula Dreyer  
(County Auditor or Budget Preparer)

4/21/26  
(Date)

**COUNTY AUDITOR'S CERTIFICATION**

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

Paula Dreyer  
(County Auditor Signature of Certification)

4/21/26  
(Date)

APPROVED  
 92 APR 21 2026  
 BOARD OF SUPERVISORS  
 [Signature]

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 2026/2027	Re-Est 2025/2026	Actual 2024/2025							
<b>TAXED LEVIED ON PROPERTY</b>																				
1 Less: Uncoll: Del. Taxes Levy Year	6,477,847	3,221,562		2,601,477	104,834		0	3,257,240			15,662,960	14,883,940	14,565,071							
2 Less: Credits to Taxpayers	3,349	1,522		2,272				1,578			8,721	5,384	8,721							
3 1000 Net Current Property Taxes	235,656	109,530		89,357	880			114,400			549,823	547,164	554,067							
4 1010 Delinq. Property Tax Revenue	6,238,842	3,110,510		2,509,848	103,954		0	3,141,262			15,104,416	14,331,392	14,002,283							
5 11XX Penalties, Int. & Costs on Taxes	1,775	745		700	10			2,000			5,230	5,385	37,780							
6 11XX Penalties, Int. & Costs on Taxes	96,975										96,975	96,975	111,049							
<b>OTHER COUNTY TAXES/TIF REVENUES</b>																				
7 12XX Other County Taxes	13,160	5,101	0	7,250	73		0	5,640			31,224	31,362	32,222							
8 13XX Voter Approved Local Option Taxes	680,000			500,000		1,100,000					2,280,000	2,188,000	2,474,214							
9 14XX Gambling Taxes	240,000										240,000	242,640	235,094							
10 15XX TIF Tax Revenues											0	0	0							
11 16XX Utility Tax Replacement Excise Taxes	209,714	104,298		134,286	5,411		0	97,385			551,094	519,527	538,045							
11B 17XX Taxes Collected for Other Governments											0	0	0							
12 Subtotal	1,142,874	109,399	0	641,536	5,484	1,100,000	0	103,025	0	3,102,318	2,981,529	3,279,575	3,279,575							
<b>INTERGOVERNMENTAL REVENUE</b>																				
13 20XX State Shared Revenues	5,000					3,654,861					3,659,861	3,639,934	3,664,989							
14 21XX State Replacements Against Levied Taxes	235,656	109,530		89,357	880			114,400			549,823	556,322	554,067							
15 22XX Other State Tax Replacements	212,570	98,125		46,290	548			102,540			460,173	501,295	550,334							
16 23XX, 24XX State/Federal Pass-Thru Revenues	317,377		500								317,877	310,877	367,945							
17 25XX Contributions from Other Intergovernmental Units	432,739	60,000	106,764								599,503	615,306	1,172,209							
18 26XX, 27XX State Grants and Entitlements	193,095					1,000					194,095	194,095	428,984							
19 28XX Federal Grants and Entitlements	5,000										5,000	5,000	9,751							
20 29XX Payments in Lieu of Taxes						5,000					5,000	5,000	4,015							
21 Subtotal (lines 13 - 20)	1,401,437	267,655	107,264	135,747	1,428	3,660,861	0	216,940	0	5,791,332	5,827,829	6,752,294	6,752,294							
22 3XXX Licenses & Permits	37,885					15,000					52,885	52,885	77,880							
23 4XXX, 5XXX Charges for Service	999,550	12,500	170,570				6,000				1,188,620	1,191,879	1,115,284							
24 6XXX Use of Money & Property	413,423		110,060				2,000				525,483	711,612	1,077,780							
25 8XXX Miscellaneous	423,176	40,100	71,212				16,850				574,338	676,187	770,399							
26 Total Revenues	10,755,937	3,540,909	459,106	3,287,831	110,876	4,798,861	24,850	3,463,227	0	26,441,597	25,875,673	27,224,324	27,224,324							
<b>OTHER FINANCING SOURCES OPERATING TRANSFERS IN</b>																				
27 9000 From General Basic			628,620								953,317	953,269	928,043							
28 9020 From Rural Services Basic						2,368,060					2,368,060	2,199,253	2,156,131							
29 90xx From Other Budgetary Funds											0	0	0							
30 Subtotal (lines 27 - 29)	0	0	628,620	0	0	2,692,757	0	0	0	3,321,377	3,152,522	3,084,174	3,084,174							
31 91XX Proceeds/Gen Long-Term Debt		3,016,300	1,115,731								4,132,031	3,558,168	3,413,566							
32 92XXX Proceeds/Gen Capital Asset Sales	15,000									15,000	194,000	194,000	8,150							
33 Total Revenues and Other Sources	10,770,937	6,557,209	2,203,457	3,287,831	110,876	7,491,618	24,850	3,463,227	0	33,910,005	32,780,363	33,730,214	33,730,214							
34 Beginning Fund Balance - July 1, NaN	2,087,344	1,070,354	1,508,539	1,523,615	3,369	4,251,049	146,708	1,668,716		12,259,694	15,886,007	18,387,201	18,387,201							
35 Total Resources	12,858,281	7,627,563	3,711,996	4,811,446	114,245	11,742,667	171,558	5,131,943	0	46,169,699	48,666,370	52,117,415	52,117,415							
36 Loss on Nonreplaced Credits Against Levied Taxes	0	0	0	0	0		0	0		0	9,158	9,158	0							

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 Permanent	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025				
<b>LAW ENFORCEMENT PROGRAM</b>															
1000 - Uniformed Patrol Services	1,550,224	635,332	6,000	212,286	32,974				2,436,816	2,279,919	2,062,117	1			
1010 - Investigations	282,900	119,623	2,000						404,523	398,811	359,484	2			
1020 - Unified Law Enforcement									0		0	3			
1030 - Contract Law Enforcement	2,000	395							2,395	2,395	242	4			
1040 - Law Enforcement Communications	3,000								3,000	3,000	797	5			
1050 - Adult Correctional Services	2,565,934	790,186	81,900						3,438,020	3,424,061	3,392,966	6			
1060 - Administration	808,389	256,248							1,064,637	887,110	932,483	7			
Subtotal	5,212,447	1,801,784	89,900	212,286	32,974	0	0	0	7,349,391	6,995,296	6,748,089	8			
<b>LEGAL SERVICES PROGRAM</b>															
1100 - Criminal Prosecution	1,144,053	430,329	35,000						1,609,382	1,449,744	1,204,761	9			
1110 - Medical Examiner	280,100								280,100	279,267	220,195	10			
1120 - Child Support Recovery									0	0	0	11			
Subtotal	1,424,153	430,329	35,000	0	0	0	0	0	1,889,482	1,729,011	1,424,956	12			
<b>EMERGENCY SERVICES</b>															
1200 - Ambulance Services									0	0	0	13			
1210 - Emergency Management		1,423,358							1,423,358	1,292,780	1,521,754	14			
1220 - Fire Protection & Rescue Services									0	0	0	15			
1230 - E911 Service Board									0	0	0	16			
Subtotal	0	1,423,358	0	0	0	0	0	0	1,423,358	1,292,780	1,521,754	17			
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>															
1400 - Physical Operations		9,000							9,000	11,300	9,268	18			
1410 - Research & Other Assistance									0	0	0	19			
1420 - Bailiff Services									0	0	0	20			
Subtotal	0	9,000	0	0	0	0	0	0	9,000	11,300	9,268	21			
<b>COURT PROCEEDINGS PROGRAM</b>															
1500 - Juries & Witnesses									0	0	0	22			
1510 - (Reserved)												23			
1520 - Detention Services		300,000							300,000	125,000	157,966	24			
1530 - Court Costs		19,500							19,500	28,300	16,947	25			
1540 - Service of Civil Papers									0	0	0	26			
Subtotal	0	319,500	0	0	0	0	0	0	319,500	153,300	174,913	27			
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>															
1600 - Juvenile Victim Restitution									0	0	0	28			
1610 - Juvenile Representation Services									0	0	0	29			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		28,000							28,000	28,000	27,415	30			
Subtotal	0	28,000	0	0	0	0	0	0	28,000	28,000	27,415	31			
<b>Total - Public Safety &amp; Legal Services</b>	<b>6,636,600</b>	<b>4,011,971</b>	<b>124,900</b>	<b>212,286</b>	<b>32,974</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,018,731</b>	<b>10,209,687</b>	<b>9,906,395</b>	<b>32</b>			

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025				
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>															
3000 - Personal & Family Health Services	484,889	215,015							699,904	682,461	612,371	1			
3010 - Communicable Disease Prevention & Control Services	33,400								33,400	33,400	22,701	2			
3020 - Environmental Health	99,000								99,000	100,200	95,182	3			
3040 - Health Administration	253,970	97,412							351,382	335,234	301,422	4			
3050 - Support of Hospitals									0	0	0	5			
Subtotal	871,259	312,427	0	0	0	0	0	0	1,183,686	1,151,295	1,031,676	6			
<b>SERVICES TO POOR PROGRAM</b>															
3100 - Administration	207,288								207,288	212,192	199,302	7			
3110 - General Welfare Services	51,400								51,400	51,400	45,348	8			
3120 - Care in County Care Facility									0	0	0	9			
Subtotal	258,688	0	0	0	0	0	0	0	258,688	263,592	244,650	10			
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>															
3200 - Administration	54,608	30,217							84,825	82,284	86,420	11			
3210 - General Services to Veterans	7,250								7,250	8,750	5,183	12			
Subtotal	61,858	30,217	0	0	0	0	0	0	92,075	91,034	91,603	13			
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>															
3300 - Youth Guidance									0	0	0	14			
3310 - Family Protective Services									0	0	0	15			
3320 - Services for Disabled Children									0	0	0	16			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	17			
<b>SERVICES TO OTHER ADULTS PROGRAM</b>															
3400 - Services to the Elderly									0	0	0	18			
3410 - Other Social Services	15,000								15,000	15,000	15,000	19			
3420 - Social Services Business Operations									0	0	0	20			
Subtotal	15,000	0	0	0	0	0	0	0	15,000	15,000	15,000	21			
<b>CHEMICAL DEPENDENCY PROGRAM</b>															
3500 - Treatment Services									0	0	0	22			
3510 - Preventive Services									0	0	0	23			
3520 - Opioid Litigation Settlement			255,000						255,000	255,000	81,296	24			
Subtotal	0	0	255,000	0	0	0	0	0	255,000	255,000	81,296	25			
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	<b>1,206,805</b>	<b>342,644</b>	<b>255,000</b>	<b>0</b>	<b>342,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,804,449</b>	<b>1,775,921</b>	<b>1,464,225</b>	<b>26</b>			

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
1									0		0	1	
2				35,000					35,000		27,762	2	
3				177,731					177,731		167,545	3	
4									0		0	4	
5	0	0	0	212,731	0	0	0	0	212,731	205,000	195,307	5	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6		54,818	155,516						210,334	213,710	203,085	6	
7		110,138	424,062						534,200	509,410	531,348	7	
8		52,172	131,724						183,896	225,868	190,676	8	
9	0	217,128	711,302	0		0	0	0	928,430	948,988	925,109	9	
<b>ANIMAL CONTROL PROGRAM</b>													
10									0		0	10	
11									0		0	11	
12	0	0	0	0	0	0	0	0	0	0	0	12	
<b>COUNTY DEVELOPMENT PROGRAM</b>													
13	5,000			62,667					67,667	67,666	64,667	13	
14									0		0	14	
15	25,000								25,000	135,000	25,000	15	
16	30,000	0	0	62,667	0	0	0	0	92,667	202,666	89,667	16	
<b>EDUCATIONAL SERVICES PROGRAM</b>													
17				170,336					170,336	167,192	164,109	17	
18									0		0	18	
19									0		0	19	
20	90,000								90,000	85,000	85,000	20	
21									0		0	21	
22									0		0	22	
23	90,000	0	0	170,336	0	0	0	0	260,336	252,192	249,109	23	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
24									0		0	24	
25									0		0	25	
26									0		0	26	
27									0		0	27	
28	0	0	0	0	0	0	0	0	0	0	0	28	
29	120,000	217,128	711,302	445,734	0	0	0	0	1,494,164	1,608,846	1,459,192	29	
<b>Total - County Environment and Education</b>													



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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
<b>REPRESENTATION SERVICES PROGRAM</b>													
1		267,781							267,781	130,852	167,197	1	
2		27,157							27,157	35,407	18,366	2	
3				1,205					1,205	1,169	1,112	3	
4	0	294,938	0	1,205	0	0	0	0	296,143	167,428	186,675	4	
<b>STATE ADMINISTRATIVE SERVICES</b>													
5	410,498	192,890							603,388	516,139	493,698	5	
6									0	0	0	6	
7	274,215	121,360							401,575	376,449	355,745	7	
8	684,713	314,250	0	0	0	0	0	0	1,004,963	892,588	849,443	8	
9	684,713	609,188	0	1,205	0	0	0	0	1,301,106	1,060,016	1,036,118	9	
<b>Total - Government Services to Residents</b>													

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 Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>														
9000 - General County Management	1	609,590	42,337	650					652,577	906,756	4,446,322	1		
9010 - Administrative Management Services	2	385,658	177,198						562,856	529,880	415,752	2		
9020 - Treasury Management Services	3	321,986	126,855						448,841	426,182	399,223	3		
9030 - Other Policy & Administration	4								0		0	4		
9040 - Reimbursable Administrative Service Organization Direct Expenses	5	205,126							205,126	266,805	386,329	5		
Subtotal	6	1,522,360	346,390	650	0	0	0	0	1,869,400	2,129,623	5,647,626	6		
<b>CENTRAL SERVICES PROGRAM</b>														
9100 - General Services	7	741,035	134,704	66,736					942,475	911,835	793,484	7		
9110 - Information Tech Services	8	402,169	149,852						552,021	532,760	652,594	8		
9120 - GIS Systems	9			288,966					288,966	257,693	235,540	9		
Subtotal	10	1,143,204	284,556	355,702	0	0	0	0	1,783,462	1,702,288	1,681,618	10		
<b>RISK MANAGEMENT SERVICES PROGRAM</b>														
9200 - Tort Liability	11		766,300						766,300	734,299	673,197	11		
9210 - Safety of Workplace	12								0		0	12		
9220 - Fidelity of Public Officers	13								0		0	13		
9230 - Unemployment Compensation	14		14,800						14,800	14,500	13,694	14		
Subtotal	15	0	781,100	0	0	0	0	0	781,100	748,799	686,891	15		
<b>Total - Administration</b>	16	2,665,564	1,412,046	356,352	0	0	0	0	4,433,962	4,580,710	8,016,135	16		

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations											0		0	
0020 - Interest on Short-Term Debt											0		0	
0030 - Other Nonprogram Current											0		0	
0040 - Other County Enterprises											0		0	
Total - Nonprogram Current	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal									4,112,200		4,112,200	3,356,729	3,413,566	
0110 - Interest and Fiscal Charges									18,000		18,000	16,000	14,952	
Total Long-term Debt Service									4,130,200		4,130,200	3,372,729	3,428,518	
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction							890,000				890,000	2,200,000	199,000	
0210 - Conservation Land Acquisition & Dev.											0		2,517	
0220 - Other Capital Projects			1,115,900				73,000				1,188,900	686,168	880,264	
Total Capital Projects	0	0	1,115,900	0	0	890,000	73,000	0	0	2,078,900	2,886,168	1,081,781	12	
<b>EXPENDITURES SUMMARY</b>														
Total Public Safety and Legal Services	6,636,600	4,011,971	124,900	212,286	32,974	0	0	0	0	11,018,731	10,209,687	9,906,395	13	
Total Physical Health and Social Services	1,206,805	342,644	255,000	0	0	0	0	0	0	1,804,449	1,775,921	1,464,225	14	
Total County Environment and Education	120,000	217,128	711,302	445,734	0	0	0	0	0	1,494,164	1,608,846	1,459,192	16	
Total Roads & Transportation	0	0	0	299,703	24,483	8,187,993	0	0	0	8,512,179	7,760,077	6,754,870	17	
Total Government Services to Residents	684,713	609,188	0	1,205	0	0	6,000	0	0	1,301,106	1,060,016	1,036,118	18	
Total Administration	2,665,564	1,412,046	356,352	0	0	0	0	0	0	4,433,962	4,580,710	8,016,135	19	
Total Nonprogram Current	0	0	0	0	0	0	0	0	0	0	0	0	20	
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	4,130,200	4,130,200	3,372,729	3,428,518	21	
Total Capital Projects	0	0	1,115,900	0	890,000	73,000	73,000	0	0	2,078,900	2,886,168	1,081,781	22	
Total - All Expenditures	11,313,682	6,592,977	2,563,454	958,928	57,457	9,077,993	79,000	0	4,130,200	34,773,691	33,254,154	33,147,234	23	
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
To General Supplemental											0		0	
To Rural Services Supplemental											0		0	
To Secondary Roads	324,697			2,368,060						2,692,757	2,538,650	2,488,874	26	
To Other Budgetary Funds	628,620									628,620	613,872	595,300	27	
Total Operating Transfers Out	953,317	0	0	2,368,060	0	0	0	0	0	3,321,377	3,152,522	3,084,174	28	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>														
Increase (Decrease) In Reserves											0		0	
Fund Balance - Nonspendable											0		0	
Fund Balance - Restricted		1,034,586	390,496	1,484,458	56,788	2,664,674	92,558		1,001,743	6,725,303	9,335,657	11,674,228	32	
Fund Balance - Committed			758,046								0		0	
Fund Balance - Assigned											758,046	842,516	933,066	
Fund Balance - Unassigned	591,282	0	0	0	0	0	0	0	0	591,282	2,081,521	3,278,713	35	
Total Ending Fund Balance - June 30,	591,282	1,034,586	1,148,542	1,484,458	56,788	2,664,674	92,558	0	1,001,743	8,074,631	12,259,694	15,886,007	36	
<b>Total Requirements</b>	12,858,281	7,627,563	3,711,996	4,811,446	114,245	11,742,667	171,558	0	5,131,943	46,169,699	48,666,370	52,117,415	37	



**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:	3.45949
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:

**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:	3.47016
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: