

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2023 - June 30, 2024**  
**County Name: POLK COUNTY County Number: 77**

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

**Meeting Date: 4/18/2023 Meeting Time: 09:30 AM Meeting Location: Polk County Admin Bldg, 111 Court Ave, Room 120, Des Moines, Iowa 50309**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult [dom.iowa.gov/local-budget-appeals](http://dom.iowa.gov/local-budget-appeals)

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

County Website (if available)  
[www.polkcountyiowa.gov](http://www.polkcountyiowa.gov)

County Telephone Number  
 (515) 286-3000

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	209,588,306	205,511,613	203,264,228	1.54
Less: Uncollected Delinquent Taxes - Levy Year	2	859,797	842,981	569,109	
Less: Credits to Taxpayers	3	7,741,107	7,669,289	7,408,298	
Net Current Property Taxes	4	200,987,402	196,999,343	195,286,821	
Delinquent Property Tax Revenue	5	10,000	21,500	-251,592	
Penalties, Interest & Costs on Taxes	6	1,365,000	1,365,000	1,409,182	
Other County Taxes/TIF Tax Revenues	7	8,792,369	8,328,467	7,970,889	5.03
Intergovernmental	8	70,563,132	99,296,692	200,443,622	
Licenses & Permits	9	1,196,600	1,254,050	1,254,351	
Charges for Service	10	17,034,243	17,402,232	20,031,907	
Use of Money & Property	11	12,125,838	9,985,163	8,456,915	
Miscellaneous	12	10,844,471	6,864,965	4,878,532	
<b>Subtotal Revenues</b>	13	322,919,055	341,517,412	439,480,627	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	31,619,321	
Operating Transfers In	15	60,502,418	93,400,583	49,050,075	
Proceeds of Fixed Asset Sales	16	45,500	84,000	99,553	
<b>Total Revenues &amp; Other Sources</b>	17	383,466,973	435,001,995	520,249,576	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	109,535,367	101,469,102	89,525,734	10.61
Physical Health and Social Services	19	48,298,954	48,232,798	38,658,382	11.78
Mental Health, ID & DD	20	24,734,018	24,327,604	27,216,004	-4.67
County Environment and Education	21	27,664,099	40,180,986	34,551,592	-10.52
Roads & Transportation	22	13,775,866	13,739,466	12,102,849	6.69
Government Services to Residents	23	13,210,351	9,573,254	9,271,197	19.37
Administration	24	53,590,063	104,560,960	145,597,951	-39.33
Nonprogram Current	25	0	0	0	
Debt Service	26	28,290,582	29,169,892	23,174,883	10.49
Capital Projects	27	39,008,052	51,403,457	30,440,984	13.20
<b>Subtotal Expenditures</b>	28	358,107,352	422,657,519	410,539,576	
Other Financing Uses:					
Operating Transfers Out	29	55,338,503	89,912,184	46,364,820	
Refunded Debt/Payments to Escrow	30	0	0	3,405,000	
<b>Total Expenditures &amp; Other Uses</b>	31	413,445,855	512,569,703	460,309,396	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-29,978,882	-77,567,708	59,940,180	
Beginning Fund Balance - July 1,	33	176,320,496	253,888,204	193,948,024	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	24,412,669	40,609,009	107,198,915	
Fund Balance - Committed	37	40,143,272	40,545,147	17,161,634	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	81,785,673	95,166,340	129,527,655	
<b>Total Ending Fund Balance - June 30,</b>	40	146,341,614	176,320,496	253,888,204	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	196,796,670				
Rural Only Levies*:	11,623,901	Urban Areas:	6.77099		
Special District Levies*:	1,167,735	Rural Areas:	11.32258		
TIF Tax Revenues:	1,602,061	Any special district tax rates not included.			
Utility Replacement Excise Tax:	5,360,944				

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

**NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY**  
**Fiscal Year July 1, 2023 - June 30, 2024**  
**County Name: POLK COUNTY County Number: 77**

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

**Meeting Date: 2/28/2023 Meeting Time: 09:30 AM Meeting Location: Polk County Admin Bldg, 111 Court Ave, Room 120, Des Moines, Iowa 50309**  
**Contact Person: Deb Anderson Contact Phone Number: (515) 286-3016**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)  
[www.polkcountyiowa.gov](http://www.polkcountyiowa.gov)

County Telephone Number  
 (515) 286-3000

		<b>Current Year Certified Property Tax FY 2022/2023</b>	<b>Budget Year Effective Property Tax FY 2023/2024</b>	<b>Budget Year Proposed Maximum Property Tax FY 2023/2024</b>	<b>Proposed Percentage Change</b>
Taxable Valuations-General Services	1	28,849,639,328	29,434,592,208	29,434,592,208	
Requested Tax Dollars-General Basic	2	100,973,738		103,021,073	
Requested Tax Dollars-General Supplemental	3	74,075,488		74,413,298	
Requested Tax Dollars-General Services Total	4	175,049,226	175,049,226	177,434,371	1.36
Estimated Tax Rate-General Services	5	6.06764	5.94706	6.02809	
Taxable Valuations-Rural Services	6	2,589,832,058	2,622,334,962	2,622,334,962	
Requested Tax Dollars-Rural Basic	7	10,229,837		10,358,223	
Requested Tax Dollars-Rural Supplemental	8	1,558,017		1,577,570	
Requested Tax Dollars-Rural Services Total	9	11,787,854	11,787,854	11,935,793	1.26
Estimated Tax Rate-Rural Services	10	4.55159	4.49517	4.55159	

Explanation of increases in the budget:

Inflationary adjustments and service enhancements

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

[www.polkcountyiowa.gov](http://www.polkcountyiowa.gov)

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

BUDGET SUMMARY										
REVENUES & OTHER FINANCING SOURCES										
		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022	
1	Taxes Levied on Property	172,969,963	12,791,636		23,826,707		209,588,306	205,511,613	203,264,228	1
2	Less: Uncollected Delinquent Taxes - Levy Year	709,737	52,552		97,508		859,797	842,981	569,109	2
3	Less: Credits to Taxpayers	6,383,636	501,773		855,698		7,741,107	7,669,289	7,408,298	3
4	Net Current Property Taxes	165,876,590	12,237,311		22,873,501		200,987,402	196,999,343	195,286,821	4
5	Delinquent Property Tax Revenue	10,000	0		0		10,000	21,500	-251,592	5
6	Penalties, Interest & Costs on Taxes	1,365,000					1,365,000	1,365,000	1,409,182	6
7	Other County Taxes/ITF Tax Revenues	5,834,408	2,395,769	0	562,192	0	8,792,369	8,328,467	7,970,889	7
8	Intergovernmental	40,151,088	28,290,453	813,202	1,308,389	0	70,563,132	99,296,692	200,443,622	8
9	Licenses & Permits	1,029,600	167,000	0	0	0	1,196,600	1,254,050	1,254,351	9
10	Charges for Service	16,028,643	1,005,600	0	0	0	17,034,243	17,402,232	20,031,907	10
11	Use of Money & Property	8,480,688	3,050	0	3,642,100	0	12,125,838	9,985,163	8,456,915	11
12	Miscellaneous	1,747,221	1,588,500	7,508,750	0	0	10,844,471	6,864,965	4,878,532	12
13	Subtotal Revenues	240,523,238	45,687,683	8,321,952	28,386,182	0	322,919,055	341,517,412	439,480,627	13
	Other Financing Sources:									
14	General Long-Term Debt Proceeds	0	0	0	0	0	0	0	31,619,321	14
15	Operating Transfers In	34,924,459	12,464,148	13,113,811	0	0	60,502,418	93,400,583	49,050,075	15
16	Proceeds of Fixed Asset Sales	5,000	15,500	25,000	0	0	45,500	84,000	99,553	16
17	Total Revenues & Other Sources	275,452,697	58,167,331	21,460,763	28,386,182	0	383,466,973	435,001,995	520,249,576	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
	Operating:									
18	Public Safety and Legal Services	107,678,709	1,856,658			0	109,535,367	101,469,102	89,525,734	18
19	Physical Health and Social Services	48,297,692	1,262			0	48,298,954	48,232,798	38,658,382	19
20	Mental Health, ID & DD	0	24,734,018			0	24,734,018	24,327,604	27,216,004	20
21	County Environment and Education	23,776,597	3,887,502			0	27,664,099	40,180,986	34,551,592	21
22	Roads & Transportation	1,281,701	12,494,165			0	13,775,866	13,739,466	12,102,849	22
23	Government Services to Residents	12,979,951	230,400			0	13,210,351	9,573,254	9,271,197	23
24	Administration	53,590,063	0			0	53,590,063	104,560,960	145,597,951	24
25	Nonprogram Current	0	0			0	0	0	0	25
26	Debt Service	0	0		28,290,582	0	28,290,582	29,169,892	23,174,883	26
27	Capital Projects	320,000	5,697,000	32,991,052		0	39,008,052	51,403,457	30,440,984	27
28	Subtotal Expenditures	247,924,713	48,901,005	32,991,052	28,290,582	0	358,107,352	422,657,519	410,539,576	28
	Other Financing Uses:									
29	Operating Transfers Out	38,870,618	15,626,323	841,562	0	0	55,338,503	89,912,184	46,364,820	29
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	3,405,000	30
31	Total Expenditures & Other Uses	286,795,331	64,527,328	33,832,614	28,290,582	0	413,445,855	512,569,703	460,309,396	31
32	<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	-11,342,634	-6,359,997	-12,371,851	95,600	0	-29,978,882	-77,567,708	59,940,180	32
33	Beginning Fund Balance - July 1, 2023	116,211,531	47,532,091	12,372,296	204,578	0	176,320,496	253,888,204	193,948,024	33
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0	34
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0	35
36	Fund Balance - Restricted	0	24,112,046	445	300,178	0	24,412,669	40,609,009	107,198,915	36
37	Fund Balance - Committed	23,083,224	17,060,048	0	0	0	40,143,272	40,545,147	17,161,634	37
38	Fund Balance - Assigned	0	0	0	0	0	0	0	0	38
39	Fund Balance - Unassigned	81,785,673	0	0	0	0	81,785,673	95,166,340	129,527,655	39
40	Total Ending Fund Balance - June 30,	104,868,897	41,172,094	445	300,178	0	146,341,614	176,320,496	253,888,204	40

Proposed tax rate per \$1,000 valuation for County purposes: 6.77099 urban areas; 11.32258 rural areas; Any special district rates excluded.

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

**County Number: 77 County Name: POLK COUNTY Date Adopted: 4/18/2023**

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

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

Budget Basis

		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		29,434,592,208		28,693,991,522	
General Basic	2	103,021,073		3.50000		100,428,970
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	103,021,073				100,428,970
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	74,413,298		2.52809		72,540,993
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	24,376,899	32,813,163,903	0.74290	32,072,563,217	23,826,707
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
<b>Subtotal Countywide (A)</b>	12	201,811,270		6.77099		196,796,670
<b>B. All Rural Services Only Levies:</b>	13		2,622,334,962		2,553,811,075	
Rural Services Basic	14	10,358,223		3.95000		10,087,554
Rural Services Supplemental	16	1,577,570		0.60159		1,536,347
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
<b>Subtotal All Rural Services Only (B)</b>	20	11,935,793		4.55159		11,623,901
Subtotal Countywide/All Rural Services (A + B)	21	213,747,063		11.32258		208,420,571
<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	1,202,187	1,370,013,788		1,330,754,766	1,167,735
<b>Subtotal Special Districts (C)</b>	28	1,202,187				1,167,735
<b>GRAND TOTAL (A + B + C)</b>	29	214,949,250				209,588,306

Elected Official		Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney		245,323		
Auditor		143,548	1	The Altoona Herald
Recorder		143,548	2	The Business Record
Treasurer		143,548	3	The Des Moines Register
Sheriff		204,135	4	
Supervisors		143,548	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

(Board Chairperson)	(Date)	(County Auditor)	(Date)

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

(County Auditor Signature of Certification)	(Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
POLK-ALLEN COUNTY FIRE/EMS	77A001	18,244	20,791,464	0.87748	18,241,917	16,007
POLK-BEAVER COUNTY FIRE/EMS	77A002	65,622	74,782,676	0.8775	70,088,608	61,503
POLK-CLAY COUNTY FIRE/EMS	77A005	56,132	63,967,865	0.8775	59,662,973	52,354
POLK-CROCKER COUNTY FIRE/EMS	77A006	310,575	353,931,204	0.8775	350,238,496	307,334
POLK-DOUGLAS COUNTY FIRE/EMS	77A008	91,856	104,678,682	0.8775	96,021,715	84,259
POLK-ELKHART COUNTY FIRE/EMS	77A009	80,010	91,179,607	0.8775	85,773,632	75,266
POLK-FOUR MILE COUNTY FIRE/EMS	77A010	127,692	145,517,522	0.8775	144,834,458	127,092
POLK-FRANKLIN COUNTY FIRE/EMS	77A011	101,382	115,534,850	0.8775	113,525,968	99,619
POLK-JEFFERSON COUNTY FIRE/EMS	77A012	171,487	195,426,828	0.8775	192,881,024	169,253
POLK-LINCOLN COUNTY FIRE/EMS	77A013	42,181	48,069,339	0.8775	46,010,889	40,375
POLK-MADISON COUNTY FIRE/EMS	77A014	15,481	17,642,603	0.87748	17,365,064	15,237
POLK-UNION COUNTY FIRE/EMS	77A016	25,890	29,504,898	0.87748	29,111,126	25,544
POLK-WASHINGTON COUNTY FIRE/EMS	77A018	54,667	62,298,862	0.8775	61,159,837	53,668
POLK-WEBSTER COUNTY FIRE/EMS	77A019	40,968	46,687,388	0.8775	45,839,059	40,224
	15			0		0
	16			0		0
	17			0		0
	18			0		0
	19			0		0
	20			0		0
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	1,202,187	1,370,013,788		1,350,754,766	1,167,735

REVENUES DETAIL  
 County Name: POLK COUNTY  
 County No: 77

	GENERAL FUND										SPECIAL REVENUE FUNDS							TOTALS				
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022								
<b>TAXED LEVIED ON PROPERTY</b>																						
1	100,428,970	72,540,993			10,087,554	1,536,347		1,167,735	23,826,707		209,588,306	205,511,613	203,264,228									
2	412,084	297,653			41,433	6,310	4,809		97,508		859,797	842,981	569,109									
3	3,706,455	2,677,181			402,518	61,304	37,951		855,698		7,741,107	7,669,289	7,408,298									
4	96,310,431	69,566,159			9,643,603	1,468,733	1,124,975		22,873,501		200,987,402	196,999,343	195,286,821									
5	10,000										10,000	21,500	-251,592									
6	1,365,000										1,365,000	1,365,000	1,409,182									
<b>OTHER COUNTY TAXES/TIF REVENUES</b>																						
7	120,000	40,000			6,500	1,000	200		12,000		179,700	170,500	193,301									
8	450,000										450,000	400,000	453,539									
9	760,000						439,664				1,199,664	1,126,995	1,156,077									
10							1,602,061				1,602,061	1,397,118	1,119,707									
11	2,592,103	1,872,305			270,669	41,223	34,452		550,192		5,360,944	5,233,854	5,048,265									
11B											0	0										
12	3,922,103	1,912,305	0		277,169	42,223	2,076,377		562,192	0	8,792,369	8,328,467	7,970,889									
12																						
<b>INTERGOVERNMENTAL REVENUE</b>																						
13	19,000						7,200,000				7,219,000	7,064,000	7,778,986									
14	3,706,455	2,677,181			402,518	61,304	37,951		855,698		7,741,107	7,669,289	7,408,298									
15	1,906,960	1,365,862			193,377	29,477	1,466		452,691		3,949,833	5,017,953	6,560,771									
16											0	0										
17	14,250,998	361,637					220,000				14,902,635	42,817,978	38,775,110									
18	2,981,982	89,835		19,873,760			110,000		675,340		23,806,917	21,937,078	11,483,808									
19	12,674,545	61,633							137,862		12,874,040	14,719,294	128,365,351									
20	55,000				100		3,500				69,600	71,100	71,298									
21	35,594,940	4,556,148	0	19,873,760	595,995	90,781	372,917		813,202		70,563,132	99,296,692	200,443,622									
22	1,029,600						167,000				1,196,600	1,254,050	1,254,351									
23	1,135,643	2,871,000	22,000		455,600		90,000				17,034,243	17,402,232	20,031,907									
24	7,129,461	70,060	1,281,167				3,050		3,642,100		12,125,838	9,985,163	8,456,915									
25	1,672,221	50,000	25,000	200,000	6,000		1,340,500		7,508,750		10,844,471	6,864,965	4,878,532									
26	160,169,399	79,025,672	1,328,167	20,073,760	10,978,367	1,601,737	5,007,819		8,321,952		322,919,055	341,517,412	439,480,627									
<b>OTHER FINANCING SOURCES OPERATING TRANSFERS IN</b>																						
27			5,589,568						12,013,811		17,615,884	39,675,642	29,932,714									
28			17,650,000								7,851,643	7,956,761	6,985,110									
29	4,053,966	7,630,925	23,239,568	0	200,000		4,400,000		1,100,000		35,034,891	45,768,180	12,132,251									
30	4,053,966	7,630,925	23,239,568	0	200,000		4,400,000		13,113,811		60,502,418	93,400,583	49,050,075									
31											0	0	31,619,321									
32	5,000						3,000		25,000		45,500	84,000	99,553									
33	164,228,365	86,656,597	24,567,735	20,073,760	11,178,367	1,601,737	9,410,819		21,460,763		383,466,973	435,001,995	520,249,576									
34	29,912,533	79,049,589	7,249,409	-3,022,208	1,694,221	1,348,677	47,428,690		12,372,296		176,320,496	253,888,204	193,948,024									
35	194,140,898	165,706,186	31,817,144	17,051,552	12,872,588	2,950,414	56,839,509		33,833,059		559,787,469	688,890,199	714,197,600									
36	0	0	0	0	0	0	0		0		0	0	0									
Loss on Nonreplaced Credits Against Levied Taxes																						

**SERVICE AREA 1**  
**PUBLIC SAFETY AND LEGAL SERVICES**  
 County Name: POLK COUNTY  
 County No: 77

	GENERAL FUND					SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
<b>LAW ENFORCEMENT PROGRAM</b>															
1000 - Uniformed Patrol Services	7,002,025	1,964,862			500,000					9,466,887	9,164,326	7,304,887			
1010 - Investigations	2,683,948	815,205								3,499,153	3,709,653	3,189,502			
1020 - Unified Law Enforcement									0	0	0	0			
1030 - Contract Law Enforcement	1,155,565	449,885							1,605,450	1,606,850	2,123,810	4			
1040 - Law Enforcement Communications	2,523,462	886,604							3,410,066	3,484,391	3,600,292	5			
1050 - Adult Correctional Services	38,360,122	8,803,447							47,163,569	45,364,633	38,777,337	6			
1060 - Administration	3,774,929	1,157,188					47,000		4,979,117	4,607,674	4,189,816	7			
Subtotal	55,500,051	14,077,191	0	0	500,000	0	47,000	0	70,124,242	67,937,527	59,185,644	8			
<b>LEGAL SERVICES PROGRAM</b>															
1100 - Criminal Prosecution	10,961,898	4,657,959							15,677,672	14,483,202	13,873,746	9			
1110 - Medical Examiner	1,995,943	496,223					57,815		2,492,166	2,418,384	1,771,335	10			
1120 - Child Support Recovery									0	0	0	11			
Subtotal	12,957,841	5,154,182	0	0	0	0	57,815	0	18,169,838	16,901,586	15,645,081	12			
<b>EMERGENCY SERVICES</b>															
1200 - Ambulance Services									0	0	0	13			
1210 - Emergency Management		1,091,231			45,000				1,136,231	672,351	639,339	14			
1220 - Fire Protection & Rescue Services							1,206,843		1,206,843	1,176,175	1,101,678	15			
1230 - E911 Service Board									0	0	0	16			
Subtotal	0	1,091,231	0	0	45,000	0	1,206,843	0	2,343,074	1,848,526	1,741,017	17			
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>															
1400 - Physical Operations		2,274,871							2,274,871	1,636,012	1,491,735	18			
1410 - Research & Other Assistance		1,372,870							1,372,870	1,109,804	924,320	19			
1420 - Bailiff Services		7,208,832							7,208,832	6,716,453	6,155,303	20			
Subtotal	0	10,856,573	0	0	0	0	0	0	10,856,573	9,462,269	8,571,358	21			
<b>COURT PROCEEDINGS PROGRAM</b>															
1500 - Juries & Witnesses		5,500							5,500	5,500	1,736	22			
1510 - (Reserved)												23			
1520 - Detention Services		5,601,833							5,601,833	3,174,132	2,160,094	24			
1530 - Court Costs									0	0	0	25			
1540 - Service of Civil Papers		2,162,353							2,162,353	1,883,779	1,948,850	26			
Subtotal	0	7,769,686	0	0	0	0	0	0	7,769,686	5,063,411	4,110,680	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		271,954							271,954	255,783	271,954	30			
Subtotal	0	271,954	0	0	0	0	0	0	271,954	255,783	271,954	31			
<b>Total - Public Safety &amp; Legal Services</b>	68,457,892	39,220,817	0	0	545,000	0	1,311,658	0	109,535,367	101,469,102	89,525,734	32			

SERVICE AREA 3  
 PHYSICAL HEALTH & SOCIAL SERVICES  
 County Name: POLK COUNTY  
 County No: 77

		GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022				
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>																	
1	3000 - Personal & Family Health Services										0			1			
2	3010 - Communicable Disease Prevention & Control Services	5,270,288	956,989								6,227,277	5,304,364	3,853,963	2			
3	3020 - Environmental Health	452,910	129,344								582,254	555,419	520,242	3			
4	3040 - Health Administration	1,791,456	181,604								1,973,060	1,982,848	2,444,884	4			
5	3050 - Support of Hospitals										0			5			
6	Subtotal	7,514,654	1,267,937	0	0	0	0	0	0	0	8,782,591	7,842,631	6,819,089	6			
<b>SERVICES TO POOR PROGRAM</b>																	
7	3100 - Administration	2,321,245	505,188								2,826,433	2,607,662	2,624,304	7			
8	3110 - General Welfare Services	6,597,442	1,544,733			1,262					8,143,437	10,805,008	6,065,086	8			
9	3120 - Care in County Care Facility										0			9			
10	Subtotal	8,918,687	2,049,921	0	0	1,262	0	0	0	0	10,969,870	13,412,670	8,689,390	10			
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>																	
11	3200 - Administration	673,216	269,226								942,442	876,256	828,086	11			
12	3210 - General Services to Veterans	902,700									902,700	904,750	746,856	12			
13	Subtotal	1,575,916	269,226	0	0	0	0	0	0	0	1,845,142	1,781,006	1,574,942	13			
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>																	
14	3300 - Youth Guidance	6,765,619	2,758,266								9,523,885	8,407,179	7,756,591	14			
15	3310 - Family Protective Services	2,633,179	128,982								2,762,161	2,915,293	2,701,511	15			
16	3320 - Services for Disabled Children										0			16			
17	Subtotal	9,398,798	2,887,248	0	0	0	0	0	0	0	12,286,046	11,322,472	10,458,102	17			
<b>SERVICES TO OTHER ADULTS PROGRAM</b>																	
18	3400 - Services to the Elderly	5,176,589	1,010,967								6,187,556	5,861,936	5,432,218	18			
19	3410 - Other Social Services	5,999,422	966,169								6,965,591	6,736,352	5,099,737	19			
20	3420 - Social Services Business Operations										0			20			
21	Subtotal	11,176,011	1,977,136	0	0	0	0	0	0	0	13,153,147	12,598,288	10,531,955	21			
<b>CHEMICAL DEPENDENCY PROGRAM</b>																	
22	3500 - Treatment Services		350,280								350,280	359,080	349,105	22			
23	3510 - Preventive Services		911,878								911,878	916,651	235,799	23			
24	3520 - Opioid Litigation Settlement										0	0	0	24			
25	Subtotal	0	1,262,158	0	0	0	0	0	0	0	1,262,158	1,275,731	584,904	25			
26	<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	38,584,066	9,713,626	0	0	1,262	0	0	0	0	48,298,954	48,232,798	38,658,382	26			



**SERVICE AREA 4**  
 MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES  
 County Name: POLK COUNTY  
 County No: 77

	GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other All	Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
<b>SERVICES TO PERSONS WITH:</b>													
<b>40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS</b>													
400X - Information & Education Services				461,708						461,708	1,450,975	459,246	
402X - Coordination Services				1,254,679						1,254,679	1,257,771	1,684,042	
403X - Personal & Environ. Sprt				9,973,380						9,973,380	9,032,299	12,069,775	
404X - Treatment Services				4,390,166						4,390,166	5,193,362	4,708,570	
405X - Vocational & Day Services				131,575						131,575	148,513	538,381	
406X - Lic/Cert. Living Arrangements				888,604						888,604	944,897	1,266,664	
407X - Inst/Hospital & Commit Services				422,459						422,459	334,874	453,348	
Subtotal	0	0	0	17,522,571	0	0	0	0	17,522,571	18,362,691	21,180,026	8	
<b>42XX - INTELLECTUAL DISABILITY</b>													
420X - Information & Education Services										0	0	9	
422X - Coordination Services				221,217						221,217	100,455	221,217	
423X - Personal & Environ. Sprt				474,925						474,925	539,264	308,984	
424X - Treatment Services										0	0	12	
425X - Vocational & Day Services				45,338						45,338	188,639	47,048	
426X - Lic/Cert. Living Arrangements										0	0	14	
427X - Inst/Hospital & Commit Services				886						886	1,612	886	
Subtotal	0	0	0	742,366	0	0	0	0	742,366	829,970	578,135	16	
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>													
430X - Information & Education Services										0	0	17	
432X - Coordination Services				516,009						516,009	226,137	532,053	
433X - Personal & Environ. Sprt				3,007,045						3,007,045	2,091,946	2,861,443	
434X - Treatment Services										0	0	20	
435X - Vocational & Day Services				400,444						400,444	391,012	158,458	
436X - Lic/Cert. Living Arrangements										0	0	22	
437X - Inst/Hospital & Commit Services				198						198	0	198	
Subtotal	0	0	0	3,923,696	0	0	0	0	3,923,696	2,709,095	3,552,152	24	
<b>44XX - GENERAL ADMINISTRATION</b>													
4411-Direct Administration										2,545,385	2,425,848	1,905,691	
4412-Purchased Administration										0	0	26	
4413-Distrib to Regional Fiscal Agent										0	0	27	
Subtotal	0	0	0	2,545,385	0	0	0	0	2,545,385	2,425,848	1,905,691	28	
<b>45XX - COUNTY PRVD CASE MGMT</b>													
Subtotal										0	0	29	
<b>46XX - COUNTY PRVD SERVICES</b>													
Subtotal										0	0	30	
<b>47XX - BRAIN INJURY</b>													
470X - Information & Education Services										0	0	31	
472X - Coordination Services										0	0	32	
473X - Personal & Environ. Sprt										0	0	33	
474X - Treatment Services										0	0	34	
475X - Vocational & Day Services										0	0	35	
476X - Lic/Cert. Living Arrangements										0	0	36	
477X - Inst/Hospital & Commit Services										0	0	37	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	38	
<b>Total - Mental Health, ID &amp; DD</b>	0	0	0	24,734,018	0	0	0	0	24,734,018	24,327,604	27,216,004	39	

SERVICE AREA 6  
 COUNTY ENVIRONMENT AND EDUCATION  
 County Name: POLK COUNTY  
 County No: 77

		SPECIAL REVENUE FUNDS										TOTALS		
		GENERAL FUND												
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>														
6000 - Natural Resources Conservation	1	2,157,260	611,854			223,403	34,624		760,000		3,787,141	3,485,668	2,430,296	
6010 - Weed Eradication	2	291,089	77,730			149,357	10,957				529,133	368,819	323,301	
6020 - Solid Waste Disposal	3					457,100					457,100	433,459	457,285	
6030 - Environmental Restoration	4										0			
Subtotal	5	2,448,349	689,584	0	0	829,860	45,581	0	760,000	0	4,773,374	4,287,946	3,210,882	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>														
6100 - Administration	6	1,696,340	228,593								1,924,933	1,751,002	1,832,408	
6110 - Maintenance & Operations	7	3,281,798	747,392								4,029,190	3,281,528	3,236,632	
6120 - Recreation & Environmental Educ.	8	792,626	217,020	414,726							1,424,372	1,774,522	1,094,457	
Subtotal	9	5,770,764	1,193,005	414,726	0	0	0	0	0	0	7,378,495	6,807,052	6,163,497	
<b>ANIMAL CONTROL PROGRAM</b>														
6200 - Animal Shelter	10	299,927	81,764								381,691	500,632	378,704	
6210 - Animal Bounties & State Apiarist Expenses	11										0			
Subtotal	12	299,927	81,764	0	0	0	0	0	0	0	381,691	500,632	378,704	
<b>COUNTY DEVELOPMENT PROGRAM</b>														
6300 - Land Use & Building Controls	13	1,475,467	534,765								2,010,232	1,862,680	1,737,320	
6310 - Housing Rehabilitation & Develop.	14	3,051,678									3,051,678	5,687,000	2,901,293	
6320 - Community Economic Development	15			7,789,568					1,602,061		9,391,629	20,358,676	19,532,896	
Subtotal	16	4,527,145	534,765	7,789,568	0	0	0	0	1,602,061	0	14,453,539	27,908,356	24,171,509	
<b>EDUCATIONAL SERVICES PROGRAM</b>														
6400 - Libraries	17					650,000					650,000	650,000	600,000	
6410 - Historic Preservation	18										0			
6420 - Fair & 4-H Clubs	19	27,000									27,000	27,000	27,000	
6430 - Fairgrounds	20										0			
6440 - Memorial Halls	21										0			
6450 - Other Educational Services	22										0			
Subtotal	23	27,000	0	0	0	650,000	0	0	0	0	677,000	677,000	627,000	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>														
6500 - Property	24										0			
6510 - Buildings	25										0			
6520 - Equipment	26										0			
6530 - Public Facilities	27										0			
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total - County Environment and Education</b>	29	13,073,185	2,499,118	8,204,294	0	1,479,860	45,581	0	2,362,061	0	27,664,099	40,180,986	34,551,592	

SERVICE AREA 7  
ROADS & TRANSPORTATION  
County Name: POLK COUNTY  
County No: 77

		GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022			
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>																
1	7000 - Administration		241,532				221,352	1,353,835			1,816,719	1,668,375	1,547,438	1		
2	7010 - Engineering							167,250			167,250	167,250	339,102	2		
3	Subtotal	0	241,532	0	0	0	221,352	1,521,085	0	0	1,983,969	1,835,625	1,886,540	3		
<b>ROADWAY MAINTENANCE PROGRAM</b>																
4	7100 - Bridges & Culverts							200,000			200,000	200,000	27,529	4		
5	7110 - Roads							2,314,713			2,314,713	2,410,000	1,978,816	5		
6	7120 - Snow & Ice Control							424,000			424,000	424,000	337,777	6		
7	7130 - Traffic Controls							495,200			495,200	495,200	553,098	7		
8	7140 - Road Clearing					600,000					600,000	624,000	616,081	8		
9	Subtotal	0	0	0	0	600,000	0	3,433,913	0	0	4,033,913	4,153,200	3,513,301	9		
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>																
10	7200 - New Equipment							892,806			892,806	1,358,000	777,809	10		
11	7210 - Equipment Operations		1,040,169				658,164	4,513,555			6,211,888	5,667,651	5,525,230	11		
12	7220 - Tools, Materials & Supplies							13,000			13,000	13,000	12,395	12		
13	7230 - Real Estate & Buildings							46,000			46,000	146,000	29,412	13		
14	Subtotal	0	1,040,169	0	0	0	658,164	5,465,361	0	0	7,163,694	7,184,651	6,344,846	14		
<b>MASS TRANSIT PROGRAM</b>																
15	7300 - Air Transportation						594,290				594,290	565,990	358,162	15		
16	7310 - Ground Transportation										0	0	0	16		
17	Subtotal	0	0	0	0	0	594,290	0	0	0	594,290	565,990	358,162	17		
18	<b>Total - Roads &amp; Transportation</b>	0	1,281,701	0	0	600,000	1,473,806	10,420,359	0	0	13,775,866	13,739,466	12,102,849	18		

**SERVICE AREA 8**  
 GOVERNMENT SERVICES TO RESIDENTS  
 County Name: POLK COUNTY  
 County No: 77

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
<b>REPRESENTATION SERVICES PROGRAM</b>													
8000 - Elections Administration		5,302,192								5,302,192	2,588,046	2,337,493	
8010 - Local Elections		265,530								265,530	40,000	248,234	
8020 - Township Officials					126,000	21,900				147,900	147,900	76,832	
Subtotal	0	5,567,722	0	0	126,000	21,900	0	0	0	5,715,622	2,775,946	2,662,559	
<b>STATE ADMINISTRATIVE SERVICES</b>													
8100 - Motor Vehicle Registrations & Licensing	3,217,369	1,107,168								4,324,537	3,831,211	3,804,678	
8101 - Driver Licenses Services										0		6	
8110 - Recording of Public Documents	2,252,463	835,229						82,500		3,170,192	2,966,097	2,803,960	
Subtotal	5,469,832	1,942,397	0	0	0	0	0	82,500	0	7,494,729	6,797,308	6,608,638	
<b>Total - Government Services to Residents</b>	5,469,832	7,510,119	0	0	126,000	21,900	0	82,500	0	13,210,351	9,573,254	9,271,197	

SERVICE AREA 9  
 ADMINISTRATION  
 County Name: POLK COUNTY  
 County No: 77

	GENERAL FUND					SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022		
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>														
9000 - General County Management	6,723,794	1,538,239								8,262,033	44,445,340	38,936,109		
9010 - Administrative Management Services	3,169,806	1,085,486								4,255,292	4,118,018	3,709,387		
9020 - Treasury Management Services	2,936,390	872,011								3,808,401	3,686,430	3,359,997		
9030 - Other Policy & Administration	1,154,450	6,731,901	8,500,000							16,386,351	31,797,781	83,333,818		
9040 - Reimbursable MHDS Direct Expenses														
Subtotal	13,984,440	10,227,637	8,500,000	0	0	0	0	0	0	32,712,077	84,047,569	129,359,311		
<b>CENTRAL SERVICES PROGRAM</b>														
9100 - General Services	4,913,840	1,483,745								6,397,585	6,787,178	5,588,929		
9110 - Information Tech Services	6,482,369	1,221,595								7,703,964	7,272,971	6,487,345		
9120 - GIS Systems														
Subtotal	11,396,209	2,705,340	0	0	0	0	0	0	0	14,101,549	14,120,944	12,076,274		
<b>RISK MANAGEMENT SERVICES PROGRAM</b>														
9200 - Tort Liability		2,530,757								2,530,757	2,311,506	1,250,729		
9210 - Safety of Workplace		4,123,280								4,123,280	3,958,541	2,907,778		
9220 - Fidelity of Public Officers										0				
9230 - Unemployment Compensation		122,400								122,400	122,400	3,859		
Subtotal	0	6,776,437	0	0	0	0	0	0	0	6,776,437	6,392,447	4,162,366		
<b>Total - Administration</b>	25,380,649	19,709,414	8,500,000	0	0	0	0	0	0	53,590,063	104,560,960	145,597,951		

**SERVICE AREA 0**  
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES  
 County Name: POLK COUNTY  
 County No: 77

	GENERAL FUND					SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
<b>NONPROGRAM CURRENT EXPENDITURES</b>															
0010 - County Farm Operations												0		1	
0020 - Interest on Short-Term Debt												0		2	
0030 - Other Nonprogram Current												0		3	
0040 - Other County Enterprises												0		4	
Total - Nonprogram Current	0	0	0	0	0	0	0	0	0	0	0	0	0	5	
<b>LONG-TERM DEBT SERVICE</b>															
0100 - Principal												23,424,741	23,576,866	17,435,000	
0110 - Interest and Fiscal Charges												4,865,841	5,593,026	5,739,883	
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0	0	28,290,582	29,169,892	23,174,883	
<b>CAPITAL PROJECTS</b>															
0200 - Roadway Construction												5,565,000	7,820,933	6,236,631	
0210 - Conservation Land Acquisition & Dev.	320,000						132,000		22,105,629			22,557,629	24,093,114	5,608,752	
0220 - Other Capital Projects									10,885,423			10,885,423	19,489,410	18,595,601	
Total Capital Projects	320,000	0	0	0	0	0	132,000	0	32,991,052	0	0	39,008,052	51,403,457	30,440,984	
<b>EXPENDITURES SUMMARY</b>															
Total Public Safety and Legal Services	68,457,892	39,220,817	0	0	545,000	0	1,311,658	0	109,535,367	0	0	109,535,367	101,469,102	89,525,734	
Total Physical Health and Social Services	38,584,066	9,713,626	0	0	1,262	0	0	0	48,298,954	0	0	48,298,954	48,232,798	38,658,382	
Total Mental Health, ID & DD	0	0	0	24,734,018	0	0	0	0	24,734,018	0	0	24,734,018	24,327,604	27,216,004	
Total County Environment and Education	13,073,185	2,499,118	8,204,294	0	1,479,860	45,581	2,362,061	0	27,664,099	0	0	27,664,099	40,180,986	34,551,592	
Total Roads & Transportation	0	1,281,701	0	0	600,000	1,473,806	10,420,359	0	13,775,866	0	0	13,775,866	13,739,466	12,102,849	
Total Government Services to Residents	5,469,832	7,510,119	0	0	126,000	21,900	82,500	0	13,210,351	0	0	13,210,351	9,573,254	9,271,197	
Total Administration	25,380,649	19,709,414	8,500,000	0	0	0	0	0	53,590,063	0	0	53,590,063	104,560,960	145,597,951	
Total Nonprogram Current	0	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	28,290,582	0	0	28,290,582	29,169,892	23,174,883	
Total Capital Projects	320,000	0	0	0	0	0	132,000	0	32,991,052	0	0	39,008,052	51,403,457	30,440,984	
Total - All Expenditures	151,285,624	79,934,795	16,704,294	24,734,018	2,752,122	1,541,287	3,888,219	0	358,107,352	0	0	358,107,352	422,657,519	410,539,576	
<b>OTHER BUDGETARY FINANCING USES</b>															
<b>OPERATING TRANSFERS OUT</b>															
To General Supplemental							90,818					90,818	90,818	55,019	
To Rural Services Supplemental											0	0	0	25	
To Secondary Roads	12,505				7,851,643				7,864,148			7,864,148	8,466,761	6,862,623	
To Other Budgetary Funds	19,709,254	19,148,859			334,077	200,000	7,149,785		841,562			47,383,537	81,354,605	39,447,178	
Total Operating Transfers Out	19,721,759	19,148,859	0	0	8,185,720	200,000	7,240,603	0	55,338,503	0	0	55,338,503	89,912,184	46,364,820	
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>															
Increase (Decrease) In Reserves												0	0	3,405,000	
Fund Balance - Nonspendable												0	0	30	
Fund Balance - Restricted												0	0	31	
Fund Balance - Committed	8,595,781		14,487,443		1,934,746	1,209,127	28,650,639		445	300,178		24,412,669	40,609,009	107,198,915	
Fund Balance - Unassigned	14,537,734	66,622,532	625,407	0	0	0	17,060,048	0	0	0		40,143,272	40,545,147	17,161,634	
Total Ending Fund Balance - June 30,	23,133,515	66,622,532	15,112,850	-7,682,466	1,934,746	1,209,127	45,710,687	445	300,178	0	0	146,341,614	176,320,496	233,888,204	
<b>Total Requirements</b>	194,140,898	165,706,186	31,817,144	17,051,552	12,872,588	2,950,414	56,839,509	33,833,059	28,590,760	0	0	559,787,469	688,890,199	714,197,600	

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service										
Project Name	Amount of Issue	Debt Resolution Number	Principal Due 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION Due 2023/2024	Amount Paid by Other Service Fund Balance	Funds & Debt	Current Year Utility Replacement & Debt Service Taxes	
2008 State Revolving - Rock Creek Sewer	5,000,000	07/01/08	261,000	27,820		288,820	288,820	288,820	0	
2010 State Revolving - Rock Creek Sewer	13,000,000	06/01/10	742,000	114,520		856,520	385,896	385,896	470,624	
2011 State Revolving - Rock Creek Sewer	5,000,000	06/01/11	36,000	93,400		129,400	129,400	129,400	0	
2012 State Revolving - Rock Creek Sewer	10,000,000	10/01/12	40,000	158,260		198,260	198,260	198,260	0	
2015A GO Series - CIP, Housing, Refunding	18,200,000	06/01/15	1,030,000	45,738		1,075,738	-4,303	-4,303	1,080,041	
2016 GO Series - IEC Refunding Bonds	10,790,000	05/26/16	10,790,000	231,985		11,021,985	11,021,985	11,021,985	0	
2017C GO Series - Refunding Bonds Fund 46	48,165,000	06/07/17	5,655,000	818,000		6,473,000	-25,892	-25,892	6,498,892	
2017C GO Series - Refunding Bonds Fund 297	2,700,000	06/07/17	345,000	48,750		393,750	393,750	393,750	0	
2018A GO Series - Refunding Bonds Housing, CIP, Conservation, Courthouse	12,235,000	05/08/18	875,000	144,000		1,019,000	-4,076	-4,076	1,023,076	
2019A GO Series - Courthouse, Conservation	33,925,000	05/21/19	4,900,000	813,400		5,713,400	-22,854	-22,854	5,736,254	
2020A GO Series - Refunding Bonds	70,420,000	06/04/20	3,565,000	2,141,950		5,706,950	1,396,756	1,396,756	4,310,194	
2020B GO Series - MWA Refunding	8,165,000	06/04/20	2,105,000	42,100		2,147,100	2,147,100	2,147,100	0	
2022A GO Series - Conservation	24,940,000	05/17/22	2,780,000	606,370		3,386,370	-13,545	-13,545	3,399,915	
2022B GO Series - Conservation taxable Fund 46	6,406,866	05/17/22	2,170,000	128,400		2,298,400	-9,194	-9,194	2,307,594	
2022B GO Series - Refunding Fund 295	35,323,134	05/17/22	1,210,000	699,600		1,909,600	1,909,600	1,909,600	0	
							0		0	
									0	
									0	
									0	
Commercial & Industrial tax replacement							449,691	449,691	-449,691	
							0	0	0	
							0	0	0	
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			36,504,000	6,114,293	0	42,618,293	18,241,394	18,241,394	24,376,899	
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service										
									21	0
									22	0
									23	0
									24	0
									25	0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>							0	0	0	0

**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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**Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:**

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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