

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
County Name: STORY COUNTY County Number: 85

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/23/2024 Meeting Time: 10:00 AM Meeting Location: Story County Administration, 2nd Floor public meeting room, 900 6th St., Nevada, IA 50201

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)
storycountyia.gov

County Telephone Number
 (515) 382-7210

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	29,973,942	28,670,150	28,147,360	3.19
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	138,421	
Less: Credits to Taxpayers	3	596,638	596,642	992,089	
Net Current Property Taxes	4	29,377,304	28,073,508	27,016,850	
Delinquent Property Tax Revenue	5	1,500	0	-50,337	
Penalties, Interest & Costs on Taxes	6	75,000	75,000	151,310	
Other County Taxes/TIF Tax Revenues	7	3,797,191	4,475,308	4,346,375	-6.53
Intergovernmental	8	9,615,195	9,662,430	17,889,358	
Licenses & Permits	9	76,750	84,500	101,955	
Charges for Service	10	2,014,310	1,972,430	1,869,284	
Use of Money & Property	11	2,571,096	3,118,971	1,829,353	
Miscellaneous	12	785,390	756,296	994,386	
Subtotal Revenues	13	48,313,736	48,218,443	54,148,534	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	5,920,600	5,140,000	3,785,000	
Proceeds of Fixed Asset Sales	16	55,500	121,100	68,098	
Total Revenues & Other Sources	17	54,289,836	53,479,543	58,001,632	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	18,144,415	16,562,721	15,585,033	7.90
Physical Health and Social Services	19	4,757,515	5,617,099	3,179,475	22.32
County Environment and Education	21	6,092,020	8,187,064	5,712,562	3.27
Roads & Transportation	22	8,913,790	11,997,444	7,881,171	6.35
Government Services to Residents	23	1,976,438	1,715,243	1,932,384	1.13
Administration	24	9,069,488	9,033,420	7,827,772	7.64
Nonprogram Current	25	2,176,610	1,663,473	904,027	55.17
Debt Service	26	921,230	1,583,024	2,294,390	-36.63
Capital Projects	27	9,518,236	6,080,298	1,596,285	144.19
Subtotal Expenditures	28	61,569,742	62,439,786	46,913,099	
Other Financing Uses:					
Operating Transfers Out	29	5,920,600	5,140,000	3,785,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	67,490,342	67,579,786	50,698,099	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-13,200,506	-14,100,243	7,303,533	
Beginning Fund Balance - July 1,	33	34,679,176	48,779,419	41,475,886	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	8,682,610	18,504,991	31,641,223	
Fund Balance - Committed	37	460,654	517,779	675,504	
Fund Balance - Assigned	38	2,640,553	4,364,640	3,958,684	
Fund Balance - Unassigned	39	9,694,853	11,291,766	12,504,008	
Total Ending Fund Balance - June 30,	40	21,478,670	34,679,176	48,779,419	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	26,120,821	Urban Areas: 4.41532 Rural Areas: 7.29457			
Rural Only Levies*:	3,853,121				
Special District Levies*:	0				
TIF Tax Revenues:	282,891	Any special district tax rates not included.			
Utility Replacement Excise Tax:	243,104				

Explanation of any significant items in the budget or additional virtual meeting information: In all service areas the ARPA spending is a factor. Increase in salaries and insurance for employees across all service areas. Nonprogram current and debt service are primarily carried on the ARPA projects.	COUNTY NAME: STORY COUNTY	NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2024 - June 30, 2025	COUNTY NUMBER: 85
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 4/1/2024 Meeting Time: 10:00 AM Meeting Location: Public Meeting Room, Story County Administration Building, 900 6th St., Nevada, IA 50201

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)
storycountyiowa.gov

County Telephone Number
(515) 382-7210

Iowa Department of Management	Current Year Certified Property Tax FY 2023/2024	Budget Year Effective Tax FY 2024/2025	Budget Year Proposed Tax FY 2024/2025
Taxable Valuations-General Services	5,543,771,346	5,910,687,124	5,910,687,124
Requested Tax Dollars-Countywide Rates	24,986,816	24,986,816	26,120,821
Tax Rate-Countywide	4.50196	4.22740	4.41532
Taxable Valuations-Rural Services	1,242,007,015	1,338,237,709	1,338,237,709
Requested Tax Dollars-Additional Rural Levies	3,683,333	3,683,333	3,853,121
Tax Rate-Rural Additional	2.96563	2.75238	2.87925
Rural Total	7.46759	6.97978	7.29457
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	246	205	-16.67
Rural Taxpayer	408	338	-17.16
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	246	205	-16.67
Rural Taxpayer	408	338	-17.16

Reasons for tax increase if proposed exceeds the current:
Increases in insurance, salaries & operating.

BUDGET SUMMARY

		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023
		1 25,522,701	3,853,121		598,120		29,973,942	28,670,150	28,147,360
	Taxes Levied on Property	2 0	0		0		0	0	138,421
	Less: Uncollected Delinquent Taxes - Levy Year	3 476,879	106,916		12,843		596,638	596,642	992,089
	Less: Credits to Taxpayers	4 25,045,822	3,746,205		585,277		29,377,304	28,073,508	27,016,850
	Net Current Property Taxes	5 1,500	0		0		1,500	0	-50,337
	Delinquent Property Tax Revenue	6 75,000					75,000	75,000	151,310
	Penalties, Interest & Costs on Taxes	7 238,492	3,553,833		4,866	0	3,797,191	4,473,308	4,346,375
	Other County Taxes/TIF Tax Revenues	8 3,829,269	5,759,236		26,690	0	9,615,195	9,662,430	17,889,358
	Intergovernmental	9 16,750	60,000		0	0	76,750	84,500	101,955
	Licenses & Permits	10 1,967,150	47,160		0	0	2,014,310	1,972,430	1,869,284
	Charges for Service	11 2,527,896	38,200		5,000	0	2,571,096	3,118,971	1,829,353
	Use of Money & Property	12 345,600	439,790		0	0	785,390	756,296	994,386
	Miscellaneous	13 34,047,479	13,644,424		621,833	0	48,313,736	48,218,443	54,148,534
	Subtotal Revenues								
	Other Financing Sources:								
	General Long-Term Debt Proceeds	14 0	0		0	0	0	0	0
	Operating Transfers In	15 850,000	3,820,600	1,250,000	0	0	5,920,600	5,140,000	3,785,000
	Proceeds of Fixed Asset Sales	16 48,500	7,000		0	0	55,500	121,100	68,098
	Total Revenues & Other Sources	17 34,945,979	17,472,024	1,250,000	621,833	0	54,289,836	53,479,543	58,001,632
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
	Public Safety and Legal Services	18 15,269,661	2,874,754			0	18,144,415	16,562,721	15,585,033
	Physical Health and Social Services	19 4,507,848	249,667			0	4,757,515	5,617,099	3,179,475
	County Environment and Education	21 3,769,134	2,322,886			0	6,092,020	8,187,064	5,712,562
	Roads & Transportation	22 0	8,913,790			0	8,913,790	11,997,444	7,881,171
	Government Services to Residents	23 1,919,868	56,570			0	1,976,438	1,715,243	1,932,384
	Administration	24 9,069,488	0			0	9,069,488	9,033,420	7,827,772
	Nonprogram Current	25 2,176,610	0			0	2,176,610	1,663,473	904,027
	Debt Service	26 0	258,510		662,720	0	921,230	1,583,024	2,294,390
	Capital Projects	27 5,815,236	1,663,000	2,040,000		0	9,518,236	6,080,298	1,596,285
	Subtotal Expenditures	28 42,527,845	16,339,177	2,040,000	662,720	0	61,569,742	62,439,786	46,913,099
	Other Financing Uses:								
	Operating Transfers Out	29 2,853,500	3,067,100		0	0	5,920,600	5,140,000	3,785,000
	Refunded Debt/Payments to Escrow	30 0	0		0	0	0	0	0
	Total Expenditures & Other Uses	31 45,381,345	19,406,277	2,040,000	662,720	0	67,490,342	67,579,786	50,698,099
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -10,435,366	-1,934,253	-790,000	-40,887	0	-13,200,506	-14,100,243	7,303,533
	Beginning Fund Balance - July 1, 2024	33 25,172,001	7,969,651	1,430,826	106,698	0	34,679,176	48,779,419	41,475,886
	Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0		0	0	0	0	0
	Fund Balance - Nonspendable	35 0	0		0	0	0	0	0
	Fund Balance - Restricted	36 1,916,557	6,059,419	640,824	65,810	0	8,682,610	18,504,991	31,041,223
	Fund Balance - Committed	37 460,654	0		0	0	460,654	517,779	675,504
	Fund Balance - Assigned	38 2,640,553	0		0	0	2,640,553	4,364,640	3,958,684
	Fund Balance - Unassigned	39 9,718,871	-24,021	2	1	0	9,694,853	11,291,766	12,504,008
	Total Ending Fund Balance - June 30,	40 14,736,635	6,035,398	640,826	65,811	0	21,478,670	34,679,176	48,779,419

Proposed tax rate per \$1,000 valuation for County purposes: 4.41532 urban areas; 7.29457 rural areas; Any special district rates excluded.

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

County Number: 85 County Name: STORY COUNTY Date Adopted: 4/23/2024

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

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

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.50000	19,534,682	5,581,337,786	6.61
	Limitation Percentage			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	3.39806	20,220,559	3.51	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	2.96563	3,747,551	1,263,661,094	7.73
	Limitation Percentage			
	3			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	2.87925	3,919,929	4.60	

		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		5,950,618,629		5,910,687,124	
General Basic	2	20,220,548		3.39806		20,084,869
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	20,220,548				20,084,869
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	5,474,569		0.92000		5,437,832
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	312,745				310,666
Debt Service (from Form 703 col. I Countywide total)	9	602,000	6,189,634,721	0.09726	6,149,703,216	598,120
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	26,297,117		4.41532		26,120,821
B. All Rural Services Only Levies:	13		1,361,441,004		1,338,237,709	
Rural Services Basic	14	3,919,929		2.87925		3,853,121
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,919,929		2.87925		3,853,121
Subtotal Countywide/All Rural Services (A + B)	21	30,217,046		7.29457		29,973,942
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	30,217,046				29,973,942

Compensation Schedule for FY 2024/2025			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	177,522		
Auditor	114,920	1	Daily Tribune
Recorder	114,920	2	Nevada Journal
Treasurer	114,920	3	Tri-County Times
Sheriff	181,080	4	
Supervisors	97,324	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

[Redacted Signature]

(Board Chairperson)

[Redacted Signature]

(Date)

[Redacted Signature]

(County Auditor or Budget Preparer)

[Redacted Signature]

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

[Redacted Signature]

(County Auditor Signature of Certification)

[Redacted Signature]

(Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	5			0		0
	6			0		0
	7			0		0
	8			0		0
	9			0		0
	10			0		0
	11			0		0
	12			0		0
	13			0		0
	14			0		0
	15			0		0
	16			0		0
	17			0		0
	18			0		0
	19			0		0
	20			0		0
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0	0	0	0

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: STORY COUNTY

County No: 85

		GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
LAW ENFORCEMENT PROGRAM																
1	1000 - Uniformed Patrol Services	757,932			2,351,892			12,000		3,121,824	2,984,664	2,700,719	1			
2	1010 - Investigations	160,258	40,570		461,532					662,360	708,202	787,300	2			
3	1020 - Unified Law Enforcement									0		0	3			
4	1030 - Contract Law Enforcement	89,273	20,285		25,640					135,198	124,321	112,672	4			
5	1040 - Law Enforcement Communications	1,390,611	405,700					23,690		1,820,001	1,619,192	1,671,130	5			
6	1050 - Adult Correctional Services	4,998,952	1,237,385	65,000						6,301,337	5,519,915	5,008,197	6			
7	1060 - Administration	1,564,711	324,560							1,889,271	1,595,314	1,451,466	7			
8	Subtotal	8,961,737	2,028,500	65,000	2,839,064	0	0	35,690	0	13,929,991	12,551,608	11,731,484	8			
LEGAL SERVICES PROGRAM																
9	1100 - Criminal Prosecution	2,669,550	933,500	5,100						3,608,150	3,407,900	3,358,699	9			
10	1110 - Medical Examiner	200,000								200,000	250,000	172,385	10			
11	1120 - Child Support Recovery									0		0	11			
12	Subtotal	2,869,550	933,500	5,100	0	0	0	0	0	3,808,150	3,657,900	3,531,084	12			
EMERGENCY SERVICES																
13	1200 - Ambulance Services									0		0	13			
14	1210 - Emergency Management		312,745							312,745	254,914	254,914	14			
15	1220 - Fire Protection & Rescue Services									0		0	15			
16	1230 - E911 Service Board									0		0	16			
17	Subtotal	0	312,745	0	0	0	0	0	0	312,745	254,914	254,914	17			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM																
18	1400 - Physical Operations		7,029							7,029	7,029	2,974	18			
19	1410 - Research & Other Assistance									0		0	19			
20	1420 - Bailiff Services									0		0	20			
21	Subtotal	0	7,029	0	0	0	0	0	0	7,029	7,029	2,974	21			
COURT PROCEEDINGS PROGRAM																
22	1500 - Juries & Witnesses									0		0	22			
23	1510 - (Reserved)												23			
24	1520 - Detention Services									0		0	24			
25	1530 - Court Costs		15,000							15,000	20,000	3,597	25			
26	1540 - Service of Civil Papers									0		0	26			
27	Subtotal	0	15,000	0	0	0	0	0	0	15,000	20,000	3,597	27			
JUVENILE JUSTICE ADMINISTRATION PROGRAM																
28	1600 - Juvenile Victim Restitution									0		0	28			
29	1610 - Juvenile Representation Services	20,000								20,000	20,000	11,207	29			
30	1620 - Court-Appointed Attorneys & Court Costs for Juveniles	51,500								51,500	51,270	49,773	30			
31	Subtotal	71,500	0	0	0	0	0	0	0	71,500	71,270	60,980	31			
32	Total - Public Safety & Legal Services	11,902,787	3,296,774	70,100	2,839,064	0	0	35,690	0	18,144,415	16,562,721	15,585,033	32			

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: STORY COUNTY

County No: 85

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1	981,394							981,394	1,322,151	828,125	1		
3010 - Communicable Disease Prevention & Control Services	2	18,895							18,895	18,895	21,530	2		
3020 - Environmental Health	3	380,310	90,375						470,685	428,020	338,188	3		
3040 - Health Administration	4								0		0	4		
3050 - Support of Hospitals	5								0		0	5		
Subtotal	6	1,380,599	90,375	0	0	0	0	0	1,470,974	1,769,066	1,187,843	6		
SERVICES TO POOR PROGRAM														
3100 - Administration	7	376,705	94,480						471,185	444,638	386,996	7		
3110 - General Welfare Services	8	550,141			13,544				563,685	1,044,104	366,956	8		
3120 - Care in County Care Facility	9								0		0	9		
Subtotal	10	926,846	94,480	0	13,544	0	0	0	1,034,870	1,488,742	753,952	10		
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	102,014	39,355						141,369	123,179	123,419	11		
3210 - General Services to Veterans	12	22,800							22,800	22,650	16,442	12		
Subtotal	13	124,814	39,355	0	0	0	0	0	164,169	145,829	139,861	13		
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14	913,206			926				914,132	1,245,782	405,381	14		
3310 - Family Protective Services	15	518,007			5,150				523,157	322,483	260,071	15		
3320 - Services for Disabled Children	16								0		0	16		
Subtotal	17	1,431,213	0	0	6,076	0	0	0	1,437,289	1,568,265	665,452	17		
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	277,585			1,810				279,395	270,146	264,727	18		
3410 - Other Social Services	19	124,081							124,081	358,551	152,578	19		
3420 - Social Services Business Operations	20								0		0	20		
Subtotal	21	401,666	0	0	1,810	0	0	0	403,476	628,697	417,305	21		
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22		8,500						8,500	6,500	3,716	22		
3510 - Preventive Services	23	10,000							10,000	10,000	11,346	23		
3520 - Opioid Litigation Settlement	24										0	24		
Subtotal	25	10,000	8,500	0	0	0	0	0	246,737	16,500	15,062	25		
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	4,275,138	232,710	0	21,430	0	0	0	4,757,515	5,617,099	3,179,475	26		

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: STORY COUNTY

County No: 85

		TOTALS		Actual 2022/2023
SERVICES TO PERSONS WITH:				
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS				
400X - Information & Education Services			1	
402X - Coordination Services			2	
403X- Personal & Environ. Sprt			3	
404X-Treatment Services			4	
405X-Vocational & Day Services			5	
406X-Lic/Cert. Living Arrangements			6	
407X - Inst/Hospital & Commit Services			7	
Subtotal			8	0
42XX - INTELLECTUAL DISABILITY				
420X - Information & Education Services			9	
422X - Coordination Services			10	
423X- Personal & Environ. Sprt			11	
424X-Treatment Services			12	
425X-Vocational & Day Services			13	
426X-Lic/Cert. Living Arrangements			14	
427X - Inst/Hospital & Commit Services			15	
Subtotal			16	0
43XX - OTHER DEVELOPMENTAL DISABILITIES				
430X - Information & Education Services			17	
432X - Coordination Services			18	
433X- Personal & Environ. Sprt			19	
434X-Treatment Services			20	
435X-Vocational & Day Services			21	
436X-Lic/Cert. Living Arrangements			22	
437X - Inst/Hospital & Commit Services			23	
Subtotal			24	0
44XX - GENERAL ADMINISTRATION				
4411-Direct Administration			25	
4412-Purchased Administration			26	
4413-Distrib to Regional Fiscal Agent			27	
Subtotal			28	0
45XX - COUNTY PRVD CASE MGMT				
Subtotal			29	
46XX - COUNTY PRVD SERVICES				
Subtotal			30	
47XX - BRAIN INJURY				
470X - Information & Education Services			31	
472X - Coordination Services			32	
473X- Personal & Environ. Sprt			33	
474X-Treatment Services			34	
475X-Vocational & Day Services			35	
476X-Lic/Cert. Living Arrangements			36	
477X - Inst/Hospital & Commit Services			37	
Subtotal			38	0
Total - Mental Health, ID & DD			39	0

COUNTY ENVIRONMENT AND EDUCATION
 County Name: STORY COUNTY
 County No: 85

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023			
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	32,000			15,000					47,000	47,000	97,920	1		
6010 - Weed Eradication				385,700					385,700	334,485	423,294	2		
6020 - Solid Waste Disposal				94,133					94,133	94,133	94,133	3		
6030 - Environmental Restoration	768			50,000					50,768	356,768	28,978	4		
Subtotal	32,768	0	0	544,833	0	0	0	0	577,601	832,386	644,325	5		
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	374,354	78,680							453,034	467,083	375,196	6		
6110 - Maintenance & Operations	1,497,418	314,720							1,812,138	1,868,334	1,500,787	7		
6120 - Recreation & Environmental Educ.	802,188	168,600							1,070,038	1,000,893	886,091	8		
Subtotal	2,673,960	562,000	0	0	0	0	0	0	3,335,210	3,336,310	2,762,074	9		
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter				619,430				40,000	659,430	636,070	627,666	10		
6210 - Animal Bounties & State Apiarist Expenses	200								200	200	156	11		
Subtotal	200	0	0	619,430	0	0	0	40,000	659,630	636,270	627,822	12		
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls				444,100					444,100	388,930	395,158	13		
6310 - Housing Rehabilitation & Develop.	136,636								136,636	1,412,370	35,167	14		
6320 - Community Economic Development	257,070			162,000					419,070	1,064,705	770,666	15		
Subtotal	393,706	0	0	606,100	0	0	0	0	999,806	2,866,005	1,200,991	16		
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries				413,273					413,273	393,593	374,850	17		
6410 - Historic Preservation	45,000								45,000	45,000	45,000	18		
6420 - Fair & 4-H Clubs	61,500								61,500	57,500	57,500	19		
6430 - Fairgrounds									0	0	0	20		
6440 - Memorial Halls									0	0	0	21		
6450 - Other Educational Services									0	20,000	0	22		
Subtotal	106,500	0	0	413,273	0	0	0	0	519,773	516,093	477,350	23		
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property									0	0	0	24		
6510 - Buildings									0	0	0	25		
6520 - Equipment									0	0	0	26		
6530 - Public Facilities									0	0	0	27		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28		
Total - County Environment and Education	3,207,134	562,000	0	2,183,636	0	0	0	139,250	6,092,020	8,187,064	5,712,562	29		

ROADS & TRANSPORTATION
 County Name: STORY COUNTY
 County No: 85

		GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
	7000 - Administration						338,146			338,146	308,488	303,430		
	7010 - Engineering						721,700			721,700	599,423	599,880		
	Subtotal	0	0	0	0	0	1,059,846	0	0	1,059,846	907,911	903,310		
ROADWAY MAINTENANCE PROGRAM														
	7100 - Bridges & Culverts						591,989			591,989	450,282	561,280		
	7110 - Roads						2,883,822			2,883,822	2,796,837	2,821,849		
	7120 - Snow & Ice Control						530,929			530,929	491,012	532,467		
	7130 - Traffic Controls						354,840			354,840	333,414	333,096		
	7140 - Road Clearing						553,534			553,534	500,494	255,723		
	Subtotal	0	0	0	0	0	4,915,114	0	0	4,915,114	4,572,039	4,504,415		
GENERAL ROADWAY EXPENDITURES PROGRAM														
	7200 - New Equipment				431,480		554,009			985,489	4,682,982	771,457		
	7210 - Equipment Operations						1,871,535			1,871,535	1,754,978	1,637,057		
	7220 - Tools, Materials & Supplies						21,806			21,806	19,534	15,755		
	7230 - Real Estate & Buildings				431,480		60,000			60,000	60,000	49,177		
	Subtotal	0	0	0	431,480	0	2,507,350	0	0	2,938,830	6,517,494	2,473,446		
MASS TRANSIT PROGRAM														
	7300 - Air Transportation									0	0	0		
	7310 - Ground Transportation									0	0	0		
	Subtotal	0	0	0	0	0	0	0	0	0	0	0		
	Total - Roads & Transportation	0	0	0	431,480	0	8,482,310	0	0	8,913,790	11,997,444	7,881,171		

GOVERNMENT SERVICES TO RESIDENTS
County Name: STORY COUNTY
County No: 85

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
REPRESENTATION SERVICES PROGRAM															
8000 - Elections Administration	455,119	337,400							792,519	502,322	926,086	1			
8010 - Local Elections	15,000								15,000	100,000	6,872	2			
8020 - Township Officials				3,200					3,200	3,200	725	3			
Subtotal	470,119	337,400	0	3,200	0	0	0	0	810,719	605,522	933,683	4			
STATE ADMINISTRATIVE SERVICES															
8100 - Motor Vehicle Registrations& Licensing	425,527	149,650							575,177	540,455	515,279	5			
8101 - Driver Licenses Services									0	0	0	6			
8110 - Recording of Public Documents	394,667	142,505						53,370	590,542	569,266	483,422	7			
Subtotal	820,194	292,155	0	0	0	0	0	53,370	1,165,719	1,109,721	998,701	8			
Total - Government Services to Residents	1,290,313	629,555	0	3,200	0	0	0	53,370	1,976,438	1,715,243	1,932,384	9			

ADMINISTRATION
 County Name: STORY COUNTY
 County No: 85

		GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
POLICY & ADMINISTRATION PROGRAM														
1	9000 - General County Management	1,338,463	250,025							1,588,488	1,469,260	1,293,753		
2	9010 - Administrative Management Services	652,817	196,475							849,292	808,172	740,092		
3	9020 - Treasury Management Services	467,932	157,975							625,907	591,372	547,645		
4	9030 - Other Policy & Administration	138,725								138,725	218,125	136,569		
5	9040 - Reimbursable MHDS Direct Expenses	3,000								3,000	3,000	18,652		
6	Subtotal	2,600,937	604,475	0	0	0	0	0	0	3,205,412	3,089,929	2,736,711		
CENTRAL SERVICES PROGRAM														
7	9100 - General Services	2,370,130	502,330							2,872,460	3,444,776	3,237,094		
8	9110 - Information Tech Services	1,808,826	185,225							1,994,051	1,678,120	1,236,788		
9	9120 - GIS Systems	76,620	22,665							99,285	93,260	83,230		
10	Subtotal	4,255,576	710,220	0	0	0	0	0	0	4,965,796	5,216,156	4,557,112		
RISK MANAGEMENT SERVICES PROGRAM														
11	9200 - Tort Liability		888,280							888,280	717,335	529,209		
12	9210 - Safety of Workplace									0	0	0		
13	9220 - Fidelity of Public Officers									0	0	0		
14	9230 - Unemployment Compensation		10,000							10,000	10,000	4,740		
15	Subtotal	0	898,280	0	0	0	0	0	0	898,280	727,335	533,949		
16	Total - Administration	6,856,513	2,212,975	0	0	0	0	0	0	9,069,488	9,033,420	7,827,772		

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: STORY COUNTY

County No: 85

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 2024/2025	Re-estimated 2023/2024	Actual 2022/2023
NONPROGRAM CURRENT EXPENDITURES														
1	0010 - County Farm Operations											0		0
2	0020 - Interest on Short-Term Debt											0		0
3	0030 - Other Nonprogram Current	2,176,610										2,176,610	1,663,473	904,027
4	0040 - Other County Enterprises											0		0
5	Total - Nonprogram Current	2,176,610	0	0	0	0	0	0	0	0	0	2,176,610	1,663,473	904,027
LONG-TERM DEBT SERVICE														
6	0100 - Principal							248,710		554,700		803,410	1,409,224	2,098,684
7	0110 - Interest and Fiscal Charges							9,800		108,020		117,820	173,800	195,706
8	Total Long-term Debt Service	0	0	0	0	0	0	258,510		662,720		921,230	1,583,024	2,294,390
CAPITAL PROJECTS														
9	0200 - Roadway Construction						910,000					910,000	1,586,674	577,368
10	0210 - Conservation Land Acquisition & Dev.	117,125						343,000				460,125	292,835	59,250
11	0220 - Other Capital Projects	5,398,111		300,000				410,000	2,040,000			8,148,111	4,200,789	959,667
12	Total Capital Projects	5,515,236	0	300,000	0	0	910,000	753,000	2,040,000		0	9,518,236	6,080,298	1,596,285
EXPENDITURES SUMMARY														
13	Total Public Safety and Legal Services	11,902,787	3,296,774	70,100	2,839,064	0	0	35,690				18,144,415	16,562,721	15,585,033
14	Total Physical Health and Social Services	4,275,138	232,710	0	21,430	0	0	228,237				4,757,515	5,617,099	3,179,475
16	Total County Environment and Education	3,207,134	562,000	0	2,183,636	0	0	139,250				6,092,020	8,187,064	5,712,562
17	Total Roads & Transportation	0	0	0	431,480	0	8,482,310	0				8,913,790	11,997,444	7,881,171
18	Total Government Services to Residents	1,290,313	629,555	0	3,200	0	0	53,370				1,976,438	1,715,243	1,932,384
19	Total Administration	6,856,513	2,212,975	0	0	0	0	0				9,069,488	9,033,420	7,827,772
20	Total Nonprogram Current	2,176,610	0	0	0	0	0	0				2,176,610	1,663,473	904,027
21	Total Long-Term Debt Service	0	0	0	0	0	0	258,510		662,720		921,230	1,583,024	2,294,390
22	Total Capital Projects	5,515,236	0	300,000	0	0	910,000	753,000	2,040,000		0	9,518,236	6,080,298	1,596,285
23	Total - All Expenditures	35,223,731	6,934,014	370,100	5,478,810	0	9,392,310	1,468,057	2,040,000	662,720	0	61,569,742	62,439,786	46,913,099
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
24	To General Supplemental	850,000										850,000	750,000	300,000
25	To Rural Services Supplemental											0	0	0
26	To Secondary Roads	753,500			3,067,100							3,820,600	3,723,000	3,485,000
27	To Other Budgetary Funds	1,250,000										1,250,000	667,000	0
28	Total Operating Transfers Out	2,853,500	0	0	3,067,100	0	0	0	0	0	0	5,920,600	5,140,000	3,785,000
REFUNDED DEBT/PAYMENTS TO ESCROW														
30	Increase (Decrease) In Reserves											0		0
31	Fund Balance - Nonspendable											0	0	0
32	Fund Balance - Restricted	155,959	1,760,598		919,607		3,561,585	1,578,227	640,824	65,810		8,682,610	18,504,991	31,641,223
33	Fund Balance - Committed	460,654										460,654	517,779	675,504
34	Fund Balance - Assigned	1,564,875		1,075,678								2,640,553	4,364,640	3,958,684
35	Fund Balance - Unassigned	9,818,450	-99,579		-24,023	0	0	2	2	1	0	9,694,853	11,291,766	12,504,008
36	Total Ending Fund Balance - June 30,	11,999,938	1,661,019	1,075,678	895,584	0	3,561,585	1,578,229	640,826	65,811	0	21,478,670	34,679,176	48,779,419
37	Total Requirements	50,077,169	8,595,033	1,445,778	9,441,494	0	12,953,895	3,046,286	2,080,826	728,531	0	88,969,012	102,258,962	99,477,518

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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