

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2020 - June 30, 2021

County Name: DUBUQUE COUNTY County Number: 31

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

Meeting Date: 3/23/2020 Meeting Time: 05:30 PM Meeting Location: Supervisors Chambers, Dubuque County Courthouse

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-gov-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)

County Telephone Number

<https://dubuquecounty.org/>

(563) 589-4441

		Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	34,789,975	34,099,253	33,559,655	1.82
Less: Uncollected Delinquent Taxes - Levy Year	2	2,920	4,181	-4,115	
Less: Credits to Taxpayers	3	1,712,465	1,874,697	1,817,280	
Net Current Property Taxes	4	33,074,590	32,220,375	31,746,490	
Delinquent Property Tax Revenue	5	2,920	4,181	9,127	
Penalties, Interest & Costs on Taxes	6	156,000	202,250	166,714	
Other County Taxes/TIF Tax Revenues	7	5,535,707	4,986,433	5,419,035	1.07
Intergovernmental	8	9,947,263	12,632,588	12,709,325	
Licenses & Permits	9	108,650	109,150	149,231	
Charges for Service	10	2,520,450	2,539,241	2,497,729	
Use of Money & Property	11	1,141,341	1,480,397	1,730,656	
Miscellaneous	12	1,084,879	2,536,171	1,580,959	
Subtotal Revenues	13	53,571,800	56,710,786	56,009,266	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	14,658,556	
Operating Transfers In	15	5,878,042	5,684,800	10,646,639	
Proceeds of Fixed Asset Sales	16	0	0	2,000	
Total Revenues & Other Sources	17	59,449,842	62,395,586	81,316,461	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	16,916,356	16,751,353	15,660,741	3.93
Physical Health and Social Services	19	5,104,150	4,845,000	3,245,891	25.40
Mental Health, ID & DD	20	3,958,761	3,835,731	2,630,004	22.69
County Environment and Education	21	5,333,493	5,479,300	3,049,802	32.24
Roads & Transportation	22	10,016,526	10,766,281	8,595,217	7.95
Government Services to Residents	23	2,095,457	2,326,974	1,843,803	6.61
Administration	24	4,935,746	6,537,433	6,029,736	-9.53
Nonprogram Current	25	1,305,000	1,345,407	1,713,491	-12.73
Debt Service	26	2,811,286	3,062,521	4,488,080	-20.86
Capital Projects	27	7,253,100	18,979,339	23,022,814	-43.87
Subtotal Expenditures	28	59,729,875	73,929,339	70,279,579	
Other Financing Uses:					
Operating Transfers Out	29	5,878,042	5,684,800	10,646,639	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	65,607,917	79,614,139	80,926,218	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-6,158,075	-17,218,553	390,243	
Beginning Fund Balance - July 1,	33	32,542,421	49,760,974	49,370,731	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	12,484,240	14,722,690	30,387,268	
Fund Balance - Committed	37	6,221,681	9,178,043	9,889,869	
Fund Balance - Assigned	38	25,001	283,081	283,081	
Fund Balance - Unassigned	39	7,653,424	8,358,607	9,200,756	
Total Ending Fund Balance - June 30,	40	26,384,346	32,542,421	49,760,974	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	29,348,819	Urban Areas: 5.91098			
Rural Only Levies*:	5,441,156				
Special District Levies*:	0	Rural Areas: 9.57000			
TIF Tax Revenues:	117,554	Any special district tax rates not included.			
Utility Replacement Excise Tax:	777,221				

Explanation of any significant items in the budget:

Budgeted amounts are the result of deliberations by the Board of Supervisors during budget worksessions.

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2020 - June 30, 2021

County Name: DUBUQUE COUNTY County Number: 31

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

Meeting Date: 3/9/2020 Meeting Time: 09:00 AM Meeting Location: Board of Supervisors Chambers, 4th Floor Dubuque County Courthouse

Contact Person: Stella Runde Contact Phone Number: (563) 589-4441

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) County Telephone Number
<https://dubuquecounty.org/> (563) 589-4441

		Current Year Certified Property Tax FY 2019/2020	Budget Year Effective Property Tax FY 2020/2021	Budget Year Proposed Maximum Property Tax FY 2020/2021	Proposed Percentage Change
Taxable Valuations-General Services	1	4,916,692,824	5,042,303,579	5,042,303,579	
Requested Tax Dollars-General Basic	2	17,208,425		17,648,063	
Requested Tax Dollars-General Supplemental	3	8,680,618		7,351,830	
Requested Tax Dollars-General Services Total	4	25,889,043	25,889,043	24,999,893	-3.43
Estimated Tax Rate-General Services	5	5.26554	5.13437	4.95803	
Taxable Valuations-Rural Services	6	1,482,689,484	1,518,272,774	1,518,272,774	
Requested Tax Dollars-Rural Basic	7	5,425,190		5,555,390	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	5,425,190	5,425,190	5,555,390	2.40
Estimated Tax Rate-Rural Services	10	3.65902	3.57326	3.65902	

Explanation of significant increases in the budget (explanation required if Proposed Percentage Change is greater than 2%):

The General Services total requested tax dollars are decreasing by 3.43%, because the County chose to decrease the General Supplemental levy to offset an increase in the Mental Health and Disabilities Services levy. The Rural Services total requested tax dollars are increasing by 2.4%, because the County experienced growth in the taxable valuations on rural properties. The Board of Supervisors has proposed the same levy rate on the new valuation amount.

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

<https://dubuquecounty.org/county-budget/>

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.

PROPOSED BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2020/2021 Capital Projects	Debt Service	Permanent	TOTALS Budget 2020/2021	TOTALS Re-Est 2019/2020	TOTALS Actual 2018/2019	
Taxes Levied on Property	1	24,443,812	8,242,317		2,103,846		34,789,975	34,099,253	33,559,655	1
Less: Uncollected Delinquent Taxes - Levy Year	2	1,500	1,250		170		2,920	4,181	-4,115	2
Less: Credits to Taxpayers	3	1,240,800	362,400		109,265		1,712,465	1,874,697	1,817,280	3
Net Current Property Taxes	4	23,201,512	7,878,667		1,994,411		33,074,590	32,220,375	31,746,490	4
Delinquent Property Tax Revenue	5	1,500	1,250		170		2,920	4,181	9,127	5
Penalties, Interest & Costs on Taxes	6	156,000					156,000	202,250	166,714	6
Other County Taxes/TIF Tax Revenues	7	1,246,481	311,813	3,929,632	47,781	0	5,535,707	4,986,433	5,419,035	7
Intergovernmental	8	3,266,098	6,518,250	3,600	159,315	0	9,947,263	12,632,588	12,709,325	8
Licenses & Permits	9	50,150	58,500	0	0	0	108,650	109,150	149,231	9
Charges for Service	10	2,463,950	56,500	0	0	0	2,520,450	2,539,241	2,497,729	10
Use of Money & Property	11	1,052,446	81,395	7,500	0	0	1,141,341	1,480,397	1,730,656	11
Miscellaneous	12	329,420	89,100	0	666,359	0	1,084,879	2,536,171	1,580,959	12
Subtotal Revenues	13	31,767,557	14,995,475	3,940,732	2,868,036	0	53,571,800	56,710,786	56,009,266	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	14,658,556	14
Operating Transfers In	15	2,000	4,926,042	950,000	0	0	5,878,042	5,684,800	10,646,639	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	2,000	16
Total Revenues & Other Sources	17	31,769,557	19,921,517	4,890,732	2,868,036	0	59,449,842	62,395,586	81,316,461	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	16,916,356	0			0	16,916,356	16,751,353	15,660,741	18
Physical Health and Social Services	19	5,104,150	0			0	5,104,150	4,845,000	3,245,891	19
Mental Health, ID & DD	20	0	3,958,761			0	3,958,761	3,835,731	2,630,004	20
County Environment and Education	21	3,992,473	1,341,020			0	5,333,493	5,479,300	3,049,802	21
Roads & Transportation	22	560,000	9,456,526			0	10,016,526	10,766,281	8,595,217	22
Government Services to Residents	23	2,095,457	0			0	2,095,457	2,326,974	1,843,803	23
Administration	24	4,935,746	0			0	4,935,746	6,537,433	6,029,736	24
Nonprogram Current	25	1,090,000	215,000			0	1,305,000	1,345,407	1,713,491	25
Debt Service	26	0	0		2,811,286	0	2,811,286	3,062,521	4,488,080	26
Capital Projects	27	45,000	1,425,000	5,783,100		0	7,253,100	18,979,339	23,022,814	27
Subtotal Expenditures	28	34,739,182	16,396,307	5,783,100	2,811,286	0	59,729,875	73,929,339	70,279,579	28
Other Financing Uses:										
Operating Transfers Out	29	950,000	4,926,042	0	2,000	0	5,878,042	5,684,800	10,646,639	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	35,689,182	21,322,349	5,783,100	2,813,286	0	65,607,917	79,614,139	80,926,218	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,919,625	-1,400,832	-892,368	54,750	0	-6,158,075	-17,218,553	390,243	32
Beginning Fund Balance - July 1, 2020	33	15,086,686	9,452,657	6,928,604	1,074,474	0	32,542,421	49,760,974	49,370,731	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	0	5,318,780	6,036,236	1,129,224	0	12,484,240	14,722,690	30,387,268	36
Fund Balance - Committed	37	4,378,636	1,843,045	0	0	0	6,221,681	9,178,043	9,889,869	37
Fund Balance - Assigned	38	25,001	0	0	0	0	25,001	283,081	283,081	38
Fund Balance - Unassigned	39	6,763,424	890,000	0	0	0	7,653,424	8,358,607	9,200,756	39
Total Ending Fund Balance - June 30,	40	11,167,061	8,051,825	6,036,236	1,129,224	0	26,384,346	32,542,421	49,760,974	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.91098 urban areas; 9.57 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2020 - June 30, 2021

County Number: 31 County Name: DUBUQUE COUNTY Date Adopted: (entered upon proposal)

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. For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more. 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

County MHDS Fund Levy Dollars (cannot exceed statutory max)

2,864,886

		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		5,042,303,579		4,930,146,136	
General Basic	2	17,648,063		3.50000		17,255,511
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	17,648,063				17,255,511
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	217,550				212,687
General Supplemental	6	7,351,830		1.45803		7,188,301
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	89,600				87,609
County MHDS Fund (from certification above)	8	2,864,886		0.56817		2,801,161
Debt Service (from Form 703 col. I Countywide total)	9	2,147,027	5,579,818,084	0.38478	5,467,660,641	2,103,846
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	30,011,806		5.91098		29,348,819
B. All Rural Services Only Levies:	13		1,518,272,774		1,487,052,742	
Rural Services Basic	14	5,555,390		3.65902		5,441,156
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	5,555,390		3.65902		5,441,156
Subtotal Countywide/All Rural Services (A + B)	21	35,567,196		9.57000		34,789,975
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	35,567,196				34,789,975

Compensation Schedule for FY 2020/2021

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	134,719		
Auditor	83,731	1	Dubuque Telegraph Herald
Recorder	81,388	2	Cascade Pioneer Advertiser
Treasurer	82,563	3	Dyersville Commercial
Sheriff	115,210	4	
Supervisors	51,927	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)

(County Auditor)

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

(County Auditor Signature of Certification)

REVENUES DETAIL
 County Name: DUBUQUE COUNTY
 County No: 31

	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 2020/2021	Re-Est 2019/2020	Actual 2018/2019		
TAXED LEVIED ON PROPERTY	1	17,255,511	7,188,301		2,801,161	5,441,156	0	0				2,103,846		34,789,975	34,099,253	33,559,655
Less: Uncoll: Del. Taxes Levy Year	2	1,000	500		250	1,000						170		2,920	4,181	-4,115
Less: Credits to Taxpayers	3	883,000	357,800		138,400	224,000						109,265		1,712,465	1,874,697	1,817,280
1000 Net Current Property Taxes	4	16,371,511	6,830,001		2,662,511	5,216,156	0	0				1,994,411		33,074,590	32,220,375	31,746,490
1010 Delinq. Property Tax Revenue	5	1,000	500		250	1,000						170		2,920	4,181	9,127
11XX Penalties, Int, & Costs on Taxes	6	156,000												156,000	202,250	166,714
OTHER COUNTY TAXES/TIF REVENUES																
12XX Other County Taxes	7	80,000	10,400		4,800	11,500						4,600		111,300	107,525	112,511
13XX Voter Approved Local Option Taxes	8								3,929,632					3,929,632	3,402,066	3,826,262
14XX Gambling Taxes	9	600,000												600,000	588,000	622,324
15XX TIF Tax Revenues	10								117,554					117,554	127,842	110,802
16XX Utility Tax Replacement Excise Taxes	11	392,552	163,529		63,725	114,234	0	0				43,181		777,221	761,000	747,136
17XX Taxes Collected for Other Governments	11B													0	0	0
Subtotal	12	1,072,552	173,929	0	68,525	125,734	0	117,554	3,929,632	47,781	0	5,535,707	4,986,433	5,419,035		
INTERGOVERNMENTAL REVENUE																
20XX State Shared Revenues	13	9,000						4,882,305						4,891,305	4,664,516	4,949,140
21XX State Replacements Against Levied Taxes	14	883,000	357,800		138,400	224,000			4,590			109,265		1,717,055	1,879,287	1,821,859
22XX Other State Tax Replacements	15	454,300	177,500		61,000	46,600			7,820			50,050		797,270	845,213	876,987
23XX, 24XX State/Federal Pass-Thru Revenues	16	424,559												424,559	2,843,047	2,818,782
25XX Contributions from Other Intergovernmental Units	17	679,787	3,920		485,725			8,465		3,600				1,181,497	1,248,147	1,100,924
26XX, 27XX State Grants and Entitlements	18	245,565							659,345					904,910	1,043,032	1,058,620
28XX Federal Grants and Entitlements	19	18,667												18,667	97,346	69,312
29XX Payments in Lieu of Taxes	20	12,000												12,000	12,000	13,701
Subtotal (lines 13 - 20)	21	2,726,878	539,220	0	685,125	270,600	0	4,890,770	671,755	3,600	159,315	0	9,947,263	12,632,588	12,709,325	
3XXX Licenses & Permits	22	50,150				13,500		45,000						108,650	109,150	149,231
4XXX, 5XXX Charges for Service	23	2,463,950				31,500		10,000	15,000					2,520,450	2,539,241	2,497,729
6XXX Use of Money & Property	24	930,196		122,250				4,000	77,395	7,500				1,141,341	1,480,397	1,730,656
8XXX Miscellaneous	25	128,820	600	200,000		1,100		73,000	15,000			666,359		1,084,879	2,536,171	1,580,959
Total Revenues	26	23,901,057	7,544,250	322,250	3,416,411	5,659,590	0	5,022,770	896,704	3,940,732	2,868,036	0	53,571,800	56,710,786	56,009,266	
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
9000 From General Basic	27									950,000				950,000	200,000	1,600,000
9020 From Rural Services Basic	28							4,560,512	365,530					4,926,042	4,597,499	4,579,392
90xx From Other Budgetary Funds	29	2,000												2,000	887,301	4,467,247
Subtotal (lines 27- 29)	30	2,000	0	0	0	0	0	4,560,512	365,530	950,000	0	0	5,878,042	5,684,800	10,646,639	
91XX Proceeds/Gen Long-Term Debt	31													0	0	14,658,556
92XX Proceeds/Gen Capital Asset Sales	32													0	0	2,000
Total Revenues and Other Sources	33	23,903,057	7,544,250	322,250	3,416,411	5,659,590	0	9,583,282	1,262,234	4,890,732	2,868,036	0	59,449,842	62,395,586	81,316,461	
Beginning Fund Balance - July 1, NaN	34	8,641,688	6,444,998		1,374,916	78,097		2,007,638	5,992,006	6,928,604	1,074,474		32,542,421	49,760,974	49,370,731	
Total Resources	35	32,544,745	13,989,248	322,250	4,791,327	5,737,687	0	11,590,920	7,254,240	11,819,336	3,942,510	0	91,992,263	112,156,560	130,687,192	
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		4,590		0		4,590	4,590	4,579	

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: DUBUQUE COUNTY

County No: 31

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	2,357,042	640,100							2,997,142	2,983,808	2,694,724	1
1010 - Investigations	2	814,351	291,400							1,105,751	1,096,196	993,645	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	535,000								535,000	525,000	519,884	5
1050 - Adult Correctional Services	6	5,256,130	1,473,500							6,729,630	6,612,729	6,118,387	6
1060 - Administration	7	1,439,695	350,400							1,790,095	1,798,415	1,805,077	7
Subtotal	8	10,402,218	2,755,400	0	0	0	0	0	0	13,157,618	13,016,148	12,131,717	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	1,825,200	600,800							2,426,000	2,377,813	2,261,444	9
1110 - Medical Examiner	10	338,500	13,250							351,750	344,380	296,822	10
1120 - Child Support Recovery	11	191,500	76,000							267,500	257,725	247,455	11
Subtotal	12	2,355,200	690,050	0	0	0	0	0	0	3,045,250	2,979,918	2,805,721	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0			13
1210 - Emergency Management	14	217,550	89,600							307,150	353,471	337,124	14
1220 - Fire Protection & Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	217,550	89,600	0	0	0	0	0	0	307,150	353,471	337,124	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		6,666							6,666	6,666	6,166	18
1410 - Research & Other Assistance	19									0			19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	6,666	0	0	0	0	0	0	6,666	6,666	6,166	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22									0			22
1510 - (Reserved)	23												23
1520 - Detention Services	24									0			24
1530 - Court Costs	25		117,672							117,672	117,672	108,543	25
1540 - Service of Civil Papers	26	147,300	64,200							211,500	206,978	206,779	26
Subtotal	27	147,300	181,872	0	0	0	0	0	0	329,172	324,650	315,322	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28		70,500							70,500	70,500	64,691	28
1610 - Juvenile Representation Services	29									0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30									0			30
Subtotal	31	0	70,500	0	0	0	0	0	0	70,500	70,500	64,691	31
Total - Public Safety & Legal Services	32	13,122,268	3,794,088	0	0	0	0	0	0	16,916,356	16,751,353	15,660,741	32

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: DUBUQUE COUNTY

County No: 31

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019		
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1	573,808								573,808	656,543	531,618	1	
3010 - Communicable Disease Prevention & Control Services	2	44,204								44,204	31,953	20,742	2	
3020 - Sanitation	3	214,888								214,888	18,239	3,768	3	
3040 - Health Administration	4	241,220	75,700							316,920	332,126	264,898	4	
3050 - Support of Hospitals	5									0			5	
Subtotal	6	1,074,120	75,700	0	0	0	0	0	0	1,149,820	1,038,861	821,026	6	
SERVICES TO POOR PROGRAM														
3100 - Administration	7	264,000								264,000	261,000	234,949	7	
3110 - General Welfare Services	8	161,000								161,000	138,750	112,196	8	
3120 - Care in County Care Facility	9									0			9	
Subtotal	10	425,000	0	0	0	0	0	0	0	425,000	399,750	347,145	10	
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	338,400	123,900							462,300	447,655	416,885	11	
3210 - General Services to Veterans	12	115,800								115,800	130,242	83,529	12	
Subtotal	13	454,200	123,900	0	0	0	0	0	0	578,100	577,897	500,414	13	
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14		166,952							166,952	155,000	117,142	14	
3310 - Family Protective Services	15									0			15	
3320 - Services for Disabled Children	16									0			16	
Subtotal	17	0	166,952	0	0	0	0	0	0	166,952	155,000	117,142	17	
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	17,433	2,257,465							2,274,898	1,921,933	1,177,559	18	
3410 - Other Social Services	19	242,380								242,380	580,559	197,876	19	
3420 - Social Services Business Operations	20									0			20	
Subtotal	21	259,813	2,257,465	0	0	0	0	0	0	2,517,278	2,502,492	1,375,435	21	
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22	96,000	111,000							207,000	111,000	50,898	22	
3510 - Preventive Services	23		60,000							60,000	60,000	33,831	23	
Subtotal	24	96,000	171,000	0	0	0	0	0	0	267,000	171,000	84,729	24	
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	2,309,133	2,795,017	0	0	0	0	0	0	5,104,150	4,845,000	3,245,891	25	

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: DUBUQUE COUNTY
 County No: 31

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
SERVICES TO PERSONS WITH:												
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS												
400X - Information & Education Services	1									0		1
402X - Coordination Services	2			7,200						7,200	9,700	2
403X- Personal & Environ. Sprt	3									0		3
404X-Treatment Services	4									0		4
405X-Vocational & Day Services	5									0		5
406X-Lic/Cert. Living Arrangements	6									0		6
407X - Inst/Hospital & Commit Services	7			58,600						58,600	58,695	7
Subtotal	8	0	0	65,800	0	0	0	0	0	65,800	68,395	8
42XX - INTELLECTUAL DISABILITY												
420X - Information & Education Services	9									0		9
422X - Coordination Services	10									0		10
423X- Personal & Environ. Sprt	11									0		11
424X-Treatment Services	12									0		12
425X-Vocational & Day Services	13									0		13
426X-Lic/Cert. Living Arrangements	14									0		14
427X - Inst/Hospital & Commit Services	15									0		15
Subtotal	16	0	0	0	0	0	0	0	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES												
430X - Information & Education Services	17									0		17
432X - Coordination Services	18									0		18
433X- Personal & Environ. Sprt	19									0		19
434X-Treatment Services	20									0		20
435X-Vocational & Day Services	21									0		21
436X-Lic/Cert. Living Arrangements	22									0		22
437X - Inst/Hospital & Commit Services	23									0		23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	24
44XX - GENERAL ADMINISTRATION												
4411-Direct Administration	25			419,925						419,925	364,390	25
4412-Purchased Administration	26									0		26
4413-Distrib to Regional Fiscal Agent	27			3,473,036						3,473,036	3,402,946	27
Subtotal	28	0	0	3,892,961	0	0	0	0	0	3,892,961	3,767,336	28
45XX - COUNTY PRVD CASE MGMT												
Subtotal	29									0		29
46XX - COUNTY PRVD SERVICES												
Subtotal	30									0		30
47XX - BRAIN INJURY												
470X - Information & Education Services	31									0		31
472X - Coordination Services	32									0		32
473X- Personal & Environ. Sprt	33									0		33
474X-Treatment Services	34									0		34
475X-Vocational & Day Services	35									0		35
476X-Lic/Cert. Living Arrangements	36									0		36
477X - Inst/Hospital & Commit Services	37									0		37
Subtotal	38	0	0	0	0	0	0	0	0	0	0	38
Total - Mental Health, ID & DD	39	0	0	3,958,761	0	0	0	0	0	3,958,761	3,835,731	39

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: DUBUQUE COUNTY

County No: 31

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1	14,536								14,536	123,970	14,500	1
6010 - Weed Eradication	2									0			2
6020 - Solid Waste Disposal	3									0			3
6030 - Environmental Restoration	4									0			4
Subtotal	5	14,536	0	0	0	0	0	0	0	14,536	123,970	14,500	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6									0			6
6110 - Maintenance & Operations	7	2,190,591	335,100							2,525,691	2,785,305	1,697,103	7
6120 - Recreation & Environmental Educ.	8	116,850	29,500							146,350	142,245	130,350	8
Subtotal	9	2,307,441	364,600	0	0	0	0	0	0	2,672,041	2,927,550	1,827,453	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10				30,000					30,000	25,000	20,136	10
6210 - Animal Bounties & State Apiarist Expenses	11	200								200	200		11
Subtotal	12	200	0	0	30,000	0	0	0	0	30,200	25,200	20,136	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	615,000			301,730					916,730	398,371	287,290	13
6310 - Housing Rehabilitation & Develop.	14									0			14
6320 - Community Economic Development	15	625,696						400,714		1,026,410	1,283,633	808,423	15
Subtotal	16	1,240,696	0	0	301,730	0	0	400,714	0	1,943,140	1,682,004	1,095,713	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17				608,576					608,576	608,576		17
6410 - Historic Preservation	18									0	72,000	72,000	18
6420 - Fair & 4-H Clubs	19									0			19
6430 - Fairgrounds	20	20,000								20,000	20,000	20,000	20
6440 - Memorial Halls	21									0			21
6450 - Other Educational Services	22	45,000								45,000	20,000		22
Subtotal	23	65,000	0	0	608,576	0	0	0	0	673,576	720,576	92,000	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24									0			24
6510 - Buildings	25									0			25
6520 - Equipment	26									0			26
6530 - Public Facilities	27									0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	3,627,873	364,600	0	0	940,306	0	0	400,714	5,333,493	5,479,300	3,049,802	29

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: DUBUQUE COUNTY

County No: 31

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						603,227			603,227	633,227	431,839	1
7010 - Engineering	2						945,000			945,000	894,755	990,954	2
Subtotal	3	0	0	0	0	0	1,548,227	0	0	1,548,227	1,527,982	1,422,793	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						293,000			293,000	268,000	280,008	4
7110 - Roads	5						2,792,520			2,792,520	3,518,520	2,571,790	5
7120 - Snow & Ice Control	6						1,592,200			1,592,200	1,592,200	1,263,891	6
7130 - Traffic Controls	7						265,000			265,000	265,000	211,545	7
7140 - Road Clearing	8						240,000			240,000	240,000	316,639	8
Subtotal	9	0	0	0	0	0	5,182,720	0	0	5,182,720	5,883,720	4,643,873	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10	560,000					600,000			1,160,000	1,000,000	854,246	10
7210 - Equipment Operations	11						1,679,579			1,679,579	1,754,579	1,545,029	11
7220 - Tools, Materials & Supplies	12						126,000			126,000	180,000	73,300	12
7230 - Real Estate & Buildings	13						320,000			320,000	420,000	55,976	13
Subtotal	14	560,000	0	0	0	0	2,725,579	0	0	3,285,579	3,354,579	2,528,551	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	560,000	0	0	0	0	9,456,526	0	0	10,016,526	10,766,281	8,595,217	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: DUBUQUE COUNTY

County No: 31

		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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration	1		638,407								638,407	686,748	457,257	1
8010 - Local Elections	2										0	145,190	45,816	2
8020 - Township Officials	3	10,000									10,000	10,000	6,455	3
Subtotal	4	10,000	638,407	0	0	0	0	0	0	0	648,407	841,938	509,528	4
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations& Licensing	5	597,950	279,200								877,150	846,600	803,855	5
8101 - Driver Licenses Services	6										0			6
8110 - Recording of Public Documents	7	396,000	173,900								569,900	638,436	530,420	7
Subtotal	8	993,950	453,100	0	0	0	0	0	0	0	1,447,050	1,485,036	1,334,275	8
Total - Government Services to Residents	9	1,003,950	1,091,507	0	0	0	0	0	0	0	2,095,457	2,326,974	1,843,803	9

SERVICE AREA 9

ADMINISTRATION

County Name: DUBUQUE COUNTY

County No: 31

		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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
POLICY & ADMINISTRATION PROGRAM														
	9000 - General County Management	1	70,290	241,000							311,290	462,588	2,311,718	1
	9010 - Administrative Management Services	2	381,900	104,300							486,200	518,478	425,677	2
	9020 - Treasury Management Services	3	185,884	65,200							251,084	238,800	232,419	3
	9030 - Other Policy & Administration	4	90,000	215,000	122,250						427,250	518,500	178,917	4
	Subtotal	5	728,074	625,500	122,250	0	0	0	0	0	1,475,824	1,738,366	3,148,731	5
CENTRAL SERVICES PROGRAM														
	9100 - General Services	6	777,150	112,200							889,350	1,763,852	737,835	6
	9110 - Information Tech Services	7	1,504,002	164,200							1,668,202	2,140,456	1,433,675	7
	9120 - GIS Systems	8	238,870	82,500							321,370	323,759	318,741	8
	Subtotal	9	2,520,022	358,900	0	0	0	0	0	0	2,878,922	4,228,067	2,490,251	9
RISK MANAGEMENT SERVICES PROGRAM														
	9200 - Tort Liability	10		226,000							226,000	226,000	183,792	10
	9210 - Safety of Workplace	11		340,000							340,000	330,000	193,985	11
	9220 - Fidelity of Public Officers	12		5,000							5,000	5,000	4,615	12
	9230 - Unemployment Compensation	13		10,000							10,000	10,000	8,362	13
	Subtotal	14	0	581,000	0	0	0	0	0	0	581,000	571,000	390,754	14
	Total - Administration	15	3,248,096	1,565,400	122,250	0	0	0	0	0	4,935,746	6,537,433	6,029,736	15

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: DUBUQUE COUNTY
County No: 31

	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 2020/2021	Re-estimated 2019/2020	Actual 2018/2019	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1											0		1	
0020 - Interest on Short-Term Debt	2											0		2	
0030 - Other Nonprogram Current	3											0	581,951	3	
0040 - Other County Enterprises	4		1,090,000						215,000			1,305,000	1,345,407	1,131,540	
Total - Nonprogram Current	5	0	0	1,090,000	0	0	0	0	215,000		0	1,305,000	1,345,407	1,713,491	
LONG-TERM DEBT SERVICE															
0100 - Principal	6									1,915,000		1,915,000	2,045,000	3,365,000	
0110 - Interest and Fiscal Charges	7									896,286		896,286	1,017,521	1,123,080	
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0	2,811,286	0	2,811,286	3,062,521	4,488,080	
CAPITAL PROJECTS															
0200 - Roadway Construction	9						1,325,000		4,750,000			6,075,000	7,690,000	6,944,570	
0210 - Conservation Land Acquisition & Dev.	10											0		10	
0220 - Other Capital Projects	11	45,000						100,000	1,033,100			1,178,100	11,289,339	16,078,244	
Total Capital Projects	12	45,000	0	0	0	0	1,325,000	100,000	5,783,100		0	7,253,100	18,979,339	23,022,814	
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	13,122,268	3,794,088	0	0	0	0	0	0		0	16,916,356	16,751,353	15,660,741	
Total Physical Health and Social Services	14	2,309,133	2,795,017	0	0	0	0	0	0		0	5,104,150	4,845,000	3,245,891	
Total Mental Health, ID & DD	15	0	0	0	3,958,761	0	0	0	0		0	3,958,761	3,835,731	2,630,004	
Total County Environment and Education	16	3,627,873	364,600	0	0	940,306	0	0	400,714		0	5,333,493	5,479,300	3,049,802	
Total Roads & Transportation	17	560,000	0	0	0	0	9,456,526	0			0	10,016,526	10,766,281	8,595,217	
Total Government Services to Residents	18	1,003,950	1,091,507	0	0	0	0	0	0		0	2,095,457	2,326,974	1,843,803	
Total Administration	19	3,248,096	1,565,400	122,250	0	0	0	0	0		0	4,935,746	6,537,433	6,029,736	
Total Nonprogram Current	20	0	0	1,090,000	0	0	0	0	215,000		0	1,305,000	1,345,407	1,713,491	
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	2,811,286	0	2,811,286	3,062,521	4,488,080	
Total Capital Projects	22	45,000	0	0	0	0	1,325,000	100,000	5,783,100		0	7,253,100	18,979,339	23,022,814	
Total - All Expenditures	23	23,916,320	9,610,612	1,212,250	3,958,761	940,306	10,781,526	715,714	5,783,100	2,811,286	0	59,729,875	73,929,339	70,279,579	
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24											0		24	
To Rural Services Supplemental	25											0		25	
To Secondary Roads	26					4,560,512						4,560,512	4,462,499	4,220,963	
To Other Budgetary Funds	27	950,000				365,530				2,000		1,317,530	1,222,301	6,425,676	
Total Operating Transfers Out	28	950,000	0	0	0	4,926,042	0	0	0	2,000	0	5,878,042	5,684,800	10,646,639	
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0		29	
Increase (Decrease) In Reserves	30											0		30	
Fund Balance - Nonspendable	31											0		31	
Fund Balance - Restricted	32				832,566	136,969		809,394	3,539,851	6,036,236	1,129,224	12,484,240	14,722,690	30,387,268	
Fund Balance - Committed	33		4,378,636						1,843,045			6,221,681	9,178,043	9,889,869	
Fund Balance - Assigned	34	25,001										25,001	283,081	283,081	
Fund Balance - Unassigned	35	7,653,424	0	-890,000	0	-265,630	0	1,155,630	0	0	0	7,653,424	8,358,607	9,200,756	
Total Ending Fund Balance - June 30,	36	7,678,425	4,378,636	-890,000	832,566	-128,661	0	809,394	6,538,526	6,036,236	1,129,224	0	26,384,346	32,542,421	49,760,974
Total Requirements	37	32,544,745	13,989,248	322,250	4,791,327	5,737,687	0	11,590,920	7,254,240	11,819,336	3,942,510	0	91,992,263	112,156,560	130,687,192

LONG TERM DEBT SCHEDULE

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

Project Name		Amount of Issue	Date Certified To County Auditor (format: XX/XX/XXXX)	Principal Due 2020/2021	Interest Due 2020/2021	Bond Registration Due 2020/2021	TOTAL OBLIGATION Due 2020/2021	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
GO Bonds - DMASWA Landfill Facility Series 2014	1	4,500,000	12/14/14	205,000	104,334	500	309,834	309,834	0
GO Bonds - DMASWA Landfill Facility Series 2016	2	5,100,000	12/28/16	220,000	134,025	500	354,525	354,525	0
GO Bonds - Emergency Radio Series 2017A	3	9,675,000	09/26/17	605,000	235,082	500	840,582		840,582
GO Bonds - Series 2018A	4	1,430,000	06/12/18	285,000	22,145	600	307,745		307,745
GO Bonds - Series 2018C	5	11,830,000	09/06/18	600,000	398,100	600	998,700		998,700
	6						0		0
	7						0		0
	8						0		0
	9						0		0
	10						0		0
	11						0		0
	12						0		0
	13						0		0
	14						0		0
	15						0		0
	16						0		0
	17						0		0
	18						0		0
	19						0		0
	20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				1,915,000	893,686	2,700	2,811,386	664,359	2,147,027

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

									0	0
									0	0
									0	0
									0	0
									0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0	0