

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
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: 3/21/2022 Meeting Time: 09:00 AM Meeting Location: Board of Supervisors Chambers, 4th Floor 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)
<https://www.dubuquecountyiowa.gov/>

County Telephone Number
 (563) 589-4441

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	33,979,117	34,950,627	35,567,196	-2.26
Less: Uncollected Delinquent Taxes - Levy Year	2	3,660	3,835	799,886	
Less: Credits to Taxpayers	3	1,589,000	1,683,950	1,786,633	
Net Current Property Taxes	4	32,386,457	33,262,842	32,980,677	
Delinquent Property Tax Revenue	5	3,660	3,835	389,736	
Penalties, Interest & Costs on Taxes	6	116,000	116,000	316,219	
Other County Taxes/TIF Tax Revenues	7	5,875,779	6,049,250	6,494,971	-4.89
Intergovernmental	8	11,686,169	21,913,942	23,164,839	
Licenses & Permits	9	126,380	126,380	150,242	
Charges for Service	10	2,678,858	2,772,858	3,022,679	
Use of Money & Property	11	461,483	552,114	672,696	
Miscellaneous	12	1,683,586	1,341,892	908,425	
Subtotal Revenues	13	55,018,372	66,139,113	68,100,484	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	668,260	
Operating Transfers In	15	5,420,163	5,119,216	5,715,093	
Proceeds of Fixed Asset Sales	16	0	0	53,444	
Total Revenues & Other Sources	17	60,438,535	71,258,329	74,537,281	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	19,480,246	19,108,275	16,407,212	8.96
Physical Health and Social Services	19	5,701,860	6,089,136	3,881,712	21.20
Mental Health, ID & DD	20	0	3,866,595	3,889,991	
County Environment and Education	21	5,904,139	7,483,984	4,543,400	14.00
Roads & Transportation	22	11,760,476	10,143,870	9,471,267	11.43
Government Services to Residents	23	2,458,110	2,357,455	2,098,783	8.22
Administration	24	7,275,089	6,355,029	5,241,723	17.81
Nonprogram Current	25	1,189,100	1,200,000	713,400	29.10
Debt Service	26	2,810,521	2,813,646	2,810,935	-0.01
Capital Projects	27	15,882,500	10,153,298	6,971,246	50.94
Subtotal Expenditures	28	72,462,041	69,571,288	56,029,669	
Other Financing Uses:					
Operating Transfers Out	29	5,420,163	5,119,216	5,715,093	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	77,882,204	74,690,504	61,744,762	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-17,443,669	-3,432,175	12,792,519	
Beginning Fund Balance - July 1,	33	54,396,890	57,829,065	45,036,546	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	26,907,577	37,068,103	43,001,987	
Fund Balance - Committed	37	3,827,750	7,300,827	0	
Fund Balance - Assigned	38	25,001	25,001	136,000	
Fund Balance - Unassigned	39	6,192,893	10,002,959	14,691,078	
Total Ending Fund Balance - June 30,	40	36,953,221	54,396,890	57,829,065	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	28,233,817	Urban Areas:		5.35009	
Rural Only Levies*:	5,745,300	Rural Areas:		9.00911	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	121,645				
Utility Replacement Excise Tax:	628,234				

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, 2022 - June 30, 2023

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: 3/7/2022 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)
<https://www.dubuqucountyiowa.gov/>

County Telephone Number
 (563) 589-4441

		Current Year Certified Property Tax FY 2021/2022	Budget Year Effective Property Tax FY 2022/2023	Budget Year Proposed Maximum Property Tax FY 2022/2023	Proposed Percentage Change
Taxable Valuations-General Services	1	5,178,133,985	5,335,550,741	5,335,550,741	
Requested Tax Dollars-General Basic	2	18,123,469		18,674,428	
Requested Tax Dollars-General Supplemental	3	7,596,892		7,940,100	
Requested Tax Dollars-General Services Total	4	25,720,361	25,720,361	26,614,528	3.48
Estimated Tax Rate-General Services	5	4.96711	4.82056	4.98815	
Taxable Valuations-Rural Services	6	1,563,783,779	1,597,094,318	1,597,094,318	
Requested Tax Dollars-Rural Basic	7	5,721,916		5,843,800	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	5,721,916	5,721,916	5,843,800	2.13
Estimated Tax Rate-Rural Services	10	3.65902	3.58270	3.65902	

Explanation of increases in the budget:

The proposed percentage change of Requested Tax Dollars-General Services Total is 3.48%, because Dubuque County experienced growth in taxable valuations for the FY23 budget year. The Estimated Tax Rate-General Services is proposed at 4.98815, which is an increase of 0.02104 over FY22. The proposed percentage change of Requested Tax Dollars-Rural Services Total is 2.13%, because Dubuque County experienced growth in taxable valuations in the FY23 budget year. The Estimated Tax Rate-Rural Services is proposed at 3.65902, which is the same levy rate as FY22. The requested tax dollars are needed to support the operations of Dubuque County, based on departmental budgets and improvements approved by the Dubuque County Board of Supervisors. The overall levy rate has been reduced from 9.39911 to 9.00911.

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

<https://www.dubuqucountyiowa.gov/427/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.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2022/2023 Capital Projects	Debt Service	Permanent	TOTALS Budget 2022/2023	TOTALS Re-Est 2021/2022	TOTALS Actual 2020/2021	
Taxes Levied on Property	1	26,120,630	5,745,300		2,113,187		33,979,117	34,950,627	35,567,196	1
Less: Uncollected Delinquent Taxes - Levy Year	2	2,500	1,000		160		3,660	3,835	799,886	2
Less: Credits to Taxpayers	3	1,259,500	227,500		102,000		1,589,000	1,683,950	1,786,633	3
Net Current Property Taxes	4	24,858,630	5,516,800		2,011,027		32,386,457	33,262,842	32,980,677	4
Delinquent Property Tax Revenue	5	2,500	1,000		160		3,660	3,835	389,736	5
Penalties, Interest & Costs on Taxes	6	116,000					116,000	116,000	316,219	6
Other County Taxes/TIF Tax Revenues	7	1,105,897	231,145	4,500,000	38,737	0	5,875,779	6,049,250	6,494,971	7
Intergovernmental	8	4,888,738	6,646,791	0	150,640	0	11,686,169	21,913,942	23,164,839	8
Licenses & Permits	9	71,380	55,000	0	0	0	126,380	126,380	150,242	9
Charges for Service	10	2,627,858	51,000	0	0	0	2,678,858	2,772,858	3,022,679	10
Use of Money & Property	11	420,184	33,799	7,500	0	0	461,483	552,114	672,696	11
Miscellaneous	12	385,525	634,602	0	663,459	0	1,683,586	1,341,892	908,425	12
Subtotal Revenues	13	34,476,712	13,170,137	4,507,500	2,864,023	0	55,018,372	66,139,113	68,100,484	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	668,260	14
Operating Transfers In	15	22,891	5,147,272	250,000	0	0	5,420,163	5,119,216	5,715,093	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	53,444	16
Total Revenues & Other Sources	17	34,499,603	18,317,409	4,757,500	2,864,023	0	60,438,535	71,258,329	74,537,281	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	19,480,246	0			0	19,480,246	19,108,275	16,407,212	18
Physical Health and Social Services	19	5,701,860	0			0	5,701,860	6,089,136	3,881,712	19
Mental Health, ID & DD	20	0	0			0	0	3,866,595	3,889,991	20
County Environment and Education	21	4,740,449	1,163,690			0	5,904,139	7,483,984	4,543,400	21
Roads & Transportation	22	860,000	10,900,476			0	11,760,476	10,143,870	9,471,267	22
Government Services to Residents	23	2,440,110	18,000			0	2,458,110	2,357,455	2,098,783	23
Administration	24	7,275,089	0			0	7,275,089	6,355,029	5,241,723	24
Nonprogram Current	25	1,014,100	175,000			0	1,189,100	1,200,000	713,400	25
Debt Service	26	0	0		2,810,521	0	2,810,521	2,813,646	2,810,935	26
Capital Projects	27	0	7,832,500	8,050,000		0	15,882,500	10,153,298	6,971,246	27
Subtotal Expenditures	28	41,511,854	20,089,666	8,050,000	2,810,521	0	72,462,041	69,571,288	56,029,669	28
Other Financing Uses:										
Operating Transfers Out	29	270,891	5,147,272	0	2,000	0	5,420,163	5,119,216	5,715,093	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	41,782,745	25,236,938	8,050,000	2,812,521	0	77,882,204	74,690,504	61,744,762	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-7,283,142	-6,919,529	-3,292,500	51,502	0	-17,443,669	-3,432,175	12,792,519	32
Beginning Fund Balance - July 1, 2022	33	17,328,786	28,106,957	7,758,857	1,202,290	0	54,396,890	57,829,065	45,036,546	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	21,187,428	4,466,357	1,253,792	0	26,907,577	37,068,103	43,001,987	36
Fund Balance - Committed	37	3,827,750	0	0	0	0	3,827,750	7,300,827	0	37
Fund Balance - Assigned	38	25,001	0	0	0	0	25,001	25,001	136,000	38
Fund Balance - Unassigned	39	6,192,893	0	0	0	0	6,192,893	10,002,959	14,691,078	39
Total Ending Fund Balance - June 30,	40	10,045,644	21,187,428	4,466,357	1,253,792	0	36,953,221	54,396,890	57,829,065	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.35009 urban areas; 9.00911 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2022 - June 30, 2023

County Number: 31 County Name: DUBUQUE COUNTY Date Adopted: 3/21/2022

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.

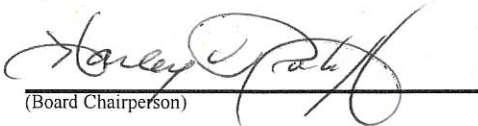
Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

		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		5,335,550,741		5,236,536,524	
General Basic	2	18,674,428		3.50000		18,327,878
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	18,674,428				18,327,878
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	119,359				117,141
General Supplemental	6	7,940,099		1.48815		7,792,752
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	69,600				68,284
Debt Service (from Form 703 col. I Countywide total)	9	2,149,024	5,937,515,674	0.36194	5,838,501,457	2,113,187
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	28,763,551		5.35009		28,233,817
B. All Rural Services Only Levies:	13		1,597,094,318		1,570,174,475	
Rural Services Basic	14	5,843,800		3.65902		5,745,300
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17	0		0.00000		0
Other	18	0		0.00000		0
Other	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	5,843,800		3.65902		5,745,300
Subtotal Countywide/All Rural Services (A + B)	21	34,607,351		9.00911		33,979,117
C. Special District Levies:						
Flood & Erosion	22	0		0.00000		0
Voted Emergency Medical Services (partial county)	23	0		0.00000		0
Other	24	0		0.00000		0
Other	25	0		0.00000		0
Other	26	0		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	34,607,351				33,979,117

Compensation Schedule for FY 2022/2023		Number of Official County Newspapers	3
Elected Official	Annual Salary	Names of Official County Newspapers:	
Attorney	155,897	1	Dubuque Telegraph Herald
Auditor	96,013	2	Cascade Pioneer
Recorder	94,183	3	Dyersville Commercial
Treasurer	95,541	4	
Sheriff	141,104	5	
Supervisors	52,433	6	
Supervisor Vice Chair, if different			
Supervisor Chair, if different			

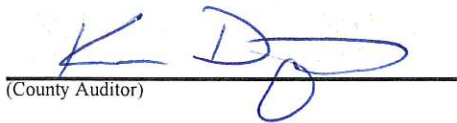
At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county



 (Board Chairperson)

3/21/22

 (Date)

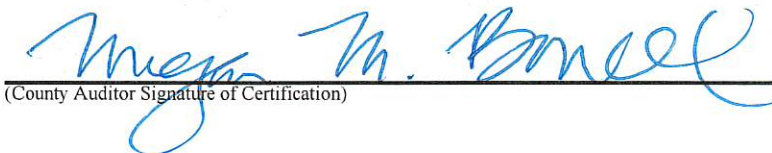


 (County Auditor)

3/21/22

 (Date)

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



 (County Auditor Signature of Certification)

4/11/22

 (Date)

REVENUES DETAIL

County Name: DUBUQUE COUNTY

County No: 31

	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 2022/2023	Re-Est 2021/2022	Actual 2020/2021	
TAXED LEVIED ON PROPERTY	1	18,327,878	7,792,752		5,745,300		0		2,113,187		33,979,117	34,950,627	35,567,196	1
Less: Uncoll: Del. Taxes Levy Year	2	2,000	500		1,000		0		160		3,660	3,835	799,886	2
Less: Credits to Taxpayers	3	895,000	364,500		227,500		0		102,000		1,589,000	1,683,950	1,786,633	3
1000 Net Current Property Taxes	4	17,430,878	7,427,752		5,516,800		0		2,011,027		32,386,457	33,262,842	32,980,677	4
1010 Delinq. Property Tax Revenue	5	2,000	500		1,000		0		160		3,660	3,835	389,736	5
11XX Penalties, Int, & Costs on Taxes	6	116,000									116,000	116,000	316,219	6
OTHER COUNTY TAXES/TIF REVENUES														
12XX Other County Taxes	7	30,000	12,000	0	11,000		0		2,900		55,900	140,691	160,937	7
13XX Voter Approved Local Option Taxes	8	0	0	0	0	0	0	4,500,000	0	0	4,500,000	4,500,000	4,803,108	8
14XX Gambling Taxes	9	570,000	0	0	0	0	0	0	0	0	570,000	585,000	624,562	9
15XX TIF Tax Revenues	10	0	0	0	0	0	121,645	0	0	0	121,645	122,679	117,417	10
16XX Utility Tax Replacement Excise Taxes	11	346,550	147,347		98,500		0		35,837		628,234	700,880	788,947	11
17XX Taxes Collected for Other Governments	11B	0	0		0		0		0		0	0	0	11B
Subtotal	12	946,550	159,347	0	109,500	0	121,645	4,500,000	38,737	0	5,875,779	6,049,250	6,494,971	12
INTERGOVERNMENTAL REVENUE														
20XX State Shared Revenues	13	8,000	0	0	0	5,176,688	0	0	0	0	5,184,688	4,946,195	5,642,809	13
21XX State Replacements Against Levied Taxes	14	895,000	364,500		227,500		5,092		102,000		1,594,092	1,688,830	1,791,512	14
22XX Other State Tax Replacements	15	415,500	172,000	0	44,500	0	7,592	0	48,640	0	688,232	738,203	820,005	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	833,516	0	0	0	450,000	0	0	0	0	1,283,516	11,572,366	12,262,182	16
25XX Contributions from Other Intergovernmental Units	17	728,087	3,840	488,839	0	10,570	0	0	0	0	1,231,336	1,364,803	1,422,283	17
26XX, 27XX State Grants and Entitlements	18	342,356	0	0	0	694,849	30,000	0	0	0	1,067,205	956,591	1,080,846	18
28XX Federal Grants and Entitlements	19	625,100	0	0	0	0	0	0	0	0	625,100	633,347	138,596	19
29XX Payments in Lieu of Taxes	20	12,000	0	0	0	0	0	0	0	0	12,000	13,607	6,606	20
Subtotal (lines 13 - 20)	21	3,859,559	540,340	488,839	272,000	6,332,107	42,684	0	150,640	0	11,686,169	21,913,942	23,164,839	21
3XXX Licenses & Permits	22	71,380	0	0	0	45,000	10,000	0	0	0	126,380	126,380	150,242	22
4XXX, 5XXX Charges for Service	23	2,627,858	0	0	10,000	8,000	33,000	0	0	0	2,678,858	2,772,858	3,022,679	23
6XXX Use of Money & Property	24	259,184	0	161,000	0	4,000	29,799	7,500	0	0	461,483	552,114	672,696	24
8XXX Miscellaneous	25	135,525	0	250,000	0	609,602	25,000	0	663,459	0	1,683,586	1,341,892	908,425	25
Total Revenues	26	25,448,934	8,127,939	899,839	5,909,300	6,998,709	262,128	4,507,500	2,864,023	0	55,018,372	66,139,113	68,100,484	26
OTHER FINANCING SOURCES														
OPERATING TRANSFERS IN														
9000 From General Basic	27		0	0			0	250,000	0	0	250,000	100,000	0	27
9020 From Rural Services Basic	28					4,797,272	350,000	0	0	0	5,147,272	4,767,216	4,660,512	28
90xx From Other Budgetary Funds	29	2,000	0	20,891	0	0	0	0	0	0	22,891	252,000	1,054,581	29
Subtotal (lines 27- 29)	30	2,000	0	20,891	0	4,797,272	350,000	250,000	0	0	5,420,163	5,119,216	5,715,093	30
91XX Proceeds/Gen Long-Term Debt	31	0	0	0	0	0	0	0	0	0	0	0	668,260	31
92XX Proceeds/Gen Capital Asset Sales	32	0	0	0	0	0	0	0	0	0	0	0	53,444	32
Total Revenues and Other Sources	33	25,450,934	8,127,939	920,730	5,909,300	11,795,981	612,128	4,757,500	2,864,023	0	60,438,535	71,258,329	74,537,281	33
Beginning Fund Balance - July 1, NaN	34	10,027,959	4,816,372	2,484,455	305,051	7,485,642	20,316,264	7,758,857	1,202,290	0	54,396,890	57,829,065	45,036,546	34
Total Resources	35	35,478,893	12,944,311	3,405,185	6,214,351	19,281,623	20,928,392	12,516,357	4,066,313	0	114,835,425	129,087,394	119,573,827	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0		5,092		0		5,092	4,880	4,879	36

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1	2,790,001	690,000						3,480,001	3,451,891	2,944,998	1
1010 - Investigations	2	1,011,900	331,000						1,342,900	1,193,349	1,103,607	2
1020 - Unified Law Enforcement	3								0	0	0	3
1030 - Contract Law Enforcement	4	15,000							15,000	0	0	4
1040 - Law Enforcement Communications	5	575,000							575,000	560,000	524,027	5
1050 - Adult Correctional Services	6	5,977,990	1,590,000						7,567,990	8,007,925	6,638,441	6
1060 - Administration	7	2,002,410	414,000						2,416,410	1,925,917	1,692,079	7
Subtotal	8	12,372,301	3,025,000	0	0	0	0	0	15,397,301	15,139,082	12,903,152	8
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9	1,884,500	690,000						2,574,500	2,470,925	2,065,087	9
1110 - Medical Examiner	10	465,250	23,000						488,250	453,340	417,627	10
1120 - Child Support Recovery	11	192,800	83,000						275,800	272,800	260,703	11
Subtotal	12	2,542,550	796,000	0	0	0	0	0	3,338,550	3,197,065	2,743,417	12
EMERGENCY SERVICES												
1200 - Ambulance Services	13								0		0	13
1210 - Emergency Management	14	119,359	69,600						188,959	344,200	351,239	14
1220 - Fire Protection & Rescue Services	15								0		0	15
1230 - E911 Service Board	16								0		0	16
Subtotal	17	119,359	69,600	0	0	0	0	0	188,959	344,200	351,239	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18		7,034						7,034	6,666	9,320	18
1410 - Research & Other Assistance	19								0		0	19
1420 - Bailiff Services	20								0		0	20
Subtotal	21	0	7,034	0	0	0	0	0	7,034	6,666	9,320	21
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses	22								0		0	22
1510 - (Reserved)	23											23
1520 - Detention Services	24								0		0	24
1530 - Court Costs	25		125,702						125,702	124,702	119,181	25
1540 - Service of Civil Papers	26	243,700	104,000						347,700	221,560	207,979	26
Subtotal	27	243,700	229,702	0	0	0	0	0	473,402	346,262	327,160	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution	28		75,000						75,000	75,000	72,924	28
1610 - Juvenile Representation Services	29								0		0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30								0		0	30
Subtotal	31	0	75,000	0	0	0	0	0	75,000	75,000	72,924	31
Total - Public Safety & Legal Services	32	15,277,910	4,202,336	0	0	0	0	0	19,480,246	19,108,275	16,407,212	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1	633,635							633,635	585,720	532,958	1
3010 - Communicable Disease Prevention & Control Services	2	68,000							68,000	345,704	372,775	2
3020 - Environmental Health	3	40,400							40,400	196,275	14,647	3
3040 - Health Administration	4	698,473	118,000						816,473	1,026,665	401,679	4
3050 - Support of Hospitals	5								0		0	5
Subtotal	6	1,440,508	118,000	0	0	0	0	0	1,558,508	2,154,364	1,322,059	6
SERVICES TO POOR PROGRAM												
3100 - Administration	7	254,000							254,000	264,000	224,923	7
3110 - General Welfare Services	8	120,000							120,000	120,000	188,608	8
3120 - Care in County Care Facility	9								0		0	9
Subtotal	10	374,000	0	0	0	0	0	0	374,000	384,000	413,531	10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	351,200	147,000						498,200	474,700	438,914	11
3210 - General Services to Veterans	12	132,152							132,152	133,130	24,186	12
Subtotal	13	483,352	147,000	0	0	0	0	0	630,352	607,830	463,100	13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14		135,000						135,000	130,000	148,094	14
3310 - Family Protective Services	15								0		0	15
3320 - Services for Disabled Children	16								0		0	16
Subtotal	17	0	135,000	0	0	0	0	0	135,000	130,000	148,094	17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18		2,329,000						2,329,000	1,650,000	1,188,433	18
3410 - Other Social Services	19	600,000							600,000	1,027,942	242,380	19
3420 - Social Services Business Operations	20								0		0	20
Subtotal	21	600,000	2,329,000	0	0	0	0	0	2,929,000	2,677,942	1,430,813	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22								0	75,000	65,624	22
3510 - Preventive Services	23		75,000						75,000	60,000	38,491	23
Subtotal	24	0	75,000	0	0	0	0	0	75,000	135,000	104,115	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	2,897,860	2,804,000	0	0	0	0	0	5,701,860	6,089,136	3,881,712	25

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: DUBUQUE COUNTY

County No: 31

		TOTALS			
		Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
SERVICES TO PERSONS WITH:					
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS					
400X - Information & Education Services	1	0			1
402X - Coordination Services	2	0		3,600	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	0	61,500	55,475	7
Subtotal	8	0	61,500	59,075	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	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	24
44XX - GENERAL ADMINISTRATION					
4411-Direct Administration	25	0	425,691	457,868	25
4412-Purchased Administration	26	0			26
4413-Distrib to Regional Fiscal Agent	27	0	3,379,404	3,373,048	27
Subtotal	28	0	3,805,095	3,830,916	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	38
Total - Mental Health, ID & DD	39	0	3,866,595	3,889,991	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1	1,303,703							1,303,703	1,236,379	91,456	1
6010 - Weed Eradication	2								0		0	2
6020 - Solid Waste Disposal	3								0		0	3
6030 - Environmental Restoration	4								0		0	4
Subtotal	5	1,303,703	0	0	0	0	0	0	1,303,703	1,236,379	91,456	5
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6								0		0	6
6110 - Maintenance & Operations	7	2,764,296	408,000						3,172,296	3,869,776	2,201,406	7
6120 - Recreation & Environmental Educ.	8	190,350	33,000						223,350	156,850	161,530	8
Subtotal	9	2,954,646	441,000	0	0	0	0	0	3,395,646	4,026,626	2,362,936	9
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10				35,000				35,000	30,000	18,541	10
6210 - Animal Bounties & State Apiarist Expenses	11	200							200	200	200	11
Subtotal	12	200	0	0	35,000	0	0	0	35,200	30,200	18,741	12
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13							297,605	297,605	632,513	564,660	13
6310 - Housing Rehabilitation & Develop.	14								0		0	14
6320 - Community Economic Development	15							180,079	180,079	828,172	760,031	15
Subtotal	16	0	0	0	0	0	0	477,684	477,684	1,460,685	1,324,691	16
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17				651,006				651,006	627,594	608,576	17
6410 - Historic Preservation	18	20,900							20,900	27,500	72,000	18
6420 - Fair & 4-H Clubs	19								0		0	19
6430 - Fairgrounds	20	20,000							20,000	20,000	20,000	20
6440 - Memorial Halls	21								0		0	21
6450 - Other Educational Services	22								0	55,000	45,000	22
Subtotal	23	40,900	0	0	651,006	0	0	0	691,906	730,094	745,576	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property	24								0		0	24
6510 - Buildings	25								0		0	25
6520 - Equipment	26								0		0	26
6530 - Public Facilities	27								0		0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	4,299,449	441,000	0	686,006	0	0	477,684	5,904,139	7,483,984	4,543,400	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1	860,000					734,308			1,594,308	714,044	568,363	1
7010 - Engineering	2						1,950,000			1,950,000	1,284,006	1,051,829	2
Subtotal	3	860,000	0	0	0	0	2,684,308	0	0	3,544,308	1,998,050	1,620,192	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						368,000			368,000	368,000	347,608	4
7110 - Roads	5						2,874,030			2,874,030	2,759,520	2,846,347	5
7120 - Snow & Ice Control	6						1,610,040			1,610,040	1,610,040	1,026,947	6
7130 - Traffic Controls	7						315,000			315,000	265,000	318,444	7
7140 - Road Clearing	8						250,000			250,000	250,000	407,532	8
Subtotal	9	0	0	0	0	0	5,417,070	0	0	5,417,070	5,252,560	4,946,878	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						750,000			750,000	899,662	1,106,969	10
7210 - Equipment Operations	11						1,687,598			1,687,598	1,687,598	1,494,413	11
7220 - Tools, Materials & Supplies	12						221,500			221,500	166,000	165,712	12
7230 - Real Estate & Buildings	13						140,000			140,000	140,000	137,103	13
Subtotal	14	0	0	0	0	0	2,799,098	0	0	2,799,098	2,893,260	2,904,197	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0		0	15
7310 - Ground Transportation	16									0		0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	860,000	0	0	0	0	10,900,476	0	0	11,760,476	10,143,870	9,471,267	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	640,940							640,940	575,212	603,469	1
8010 - Local Elections	2	76,250							76,250	179,523	26,517	2
8020 - Township Officials	3	10,000							10,000	10,000	7,190	3
Subtotal	4	10,000	717,190	0	0	0	0	0	727,190	764,735	637,176	4
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations& Licensing	5	755,700	329,000						1,084,700	943,900	876,204	5
8101 - Driver Licenses Services	6								0			6
8110 - Recording of Public Documents	7	458,220	170,000				18,000		646,220	648,820	585,403	7
Subtotal	8	1,213,920	499,000	0	0	0	18,000	0	1,730,920	1,592,720	1,461,607	8
Total - Government Services to Residents	9	1,223,920	1,216,190	0	0	0	18,000	0	2,458,110	2,357,455	2,098,783	9

SERVICE AREA 9

ADMINISTRATION

County Name: DUBUQUE COUNTY

County No: 31

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	540,840	346,000						886,840	729,665	162,330	1
9010 - Administrative Management Services	2	423,910	126,000						549,910	506,889	472,046	2
9020 - Treasury Management Services	3	205,750	74,000						279,750	260,330	241,072	3
9030 - Other Policy & Administration	4	100,200	231,500	200,000					531,700	475,508	670,668	4
9040 - Reimbursable MHDS Direct Expenses	5			509,730					509,730	0	0	5
Subtotal	6	1,270,700	777,500	709,730	0	0	0	0	2,757,930	1,972,392	1,546,116	6
CENTRAL SERVICES PROGRAM												
9100 - General Services	7	845,600	150,000						995,600	1,090,055	1,268,714	7
9110 - Information Tech Services	8	2,074,709	174,000						2,248,709	1,990,832	1,657,215	8
9120 - GIS Systems	9	260,850	80,000						340,850	430,750	293,472	9
Subtotal	10	3,181,159	404,000	0	0	0	0	0	3,585,159	3,511,637	3,219,401	10
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	11		281,000						281,000	251,000	188,088	11
9210 - Safety of Workplace	12		626,000						626,000	595,000	266,379	12
9220 - Fidelity of Public Officers	13		5,000						5,000	5,000	4,615	13
9230 - Unemployment Compensation	14		20,000						20,000	20,000	17,124	14
Subtotal	15	0	932,000	0	0	0	0	0	932,000	871,000	476,206	15
Total - Administration	16	4,451,859	2,113,500	709,730	0	0	0	0	7,275,089	6,355,029	5,241,723	16

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1										0			
0020 - Interest on Short-Term Debt	2										0			
0030 - Other Nonprogram Current	3										0			
0040 - Other County Enterprises	4			1,014,100			175,000				1,189,100	1,200,000	713,400	
Total - Nonprogram Current	5	0	0	1,014,100	0	0	175,000			0	1,189,100	1,200,000	713,400	
LONG-TERM DEBT SERVICE														
0100 - Principal	6								2,055,000		2,055,000	1,985,000	1,915,000	
0110 - Interest and Fiscal Charges	7								755,521		755,521	828,646	895,935	
Total Long-term Debt Service	8	0	0	0	0	0	0		2,810,521	0	2,810,521	2,813,646	2,810,935	
CAPITAL PROJECTS														
0200 - Roadway Construction	9					7,732,500		8,050,000			15,782,500	9,000,000	2,709,325	
0210 - Conservation Land Acquisition & Dev.	10										0	45,570	27,230	
0220 - Other Capital Projects	11						100,000				100,000	1,107,728	4,234,691	
Total Capital Projects	12	0	0	0	0	7,732,500	100,000	8,050,000		0	15,882,500	10,153,298	6,971,246	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	13	15,277,910	4,202,336	0	0	0	0	0	0	0	19,480,246	19,108,275	16,407,212	
Total Physical Health and Social Services	14	2,897,860	2,804,000	0	0	0	0	0	0	0	5,701,860	6,089,136	3,881,712	
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0	0	0	0	3,866,595	3,889,991	
Total County Environment and Education	16	4,299,449	441,000	0	686,006	0	477,684	0	0	0	5,904,139	7,483,984	4,543,400	
Total Roads & Transportation	17	860,000	0	0	0	10,900,476	0	0	0	0	11,760,476	10,143,870	9,471,267	
Total Government Services to Residents	18	1,223,920	1,216,190	0	0	0	18,000	0	0	0	2,458,110	2,357,455	2,098,783	
Total Administration	19	4,451,859	2,113,500	709,730	0	0	0	0	0	0	7,275,089	6,355,029	5,241,723	
Total Nonprogram Current	20	0	0	1,014,100	0	0	175,000				1,189,100	1,200,000	713,400	
Total Long-Term Debt Service	21	0	0	0	0	0	0		2,810,521	0	2,810,521	2,813,646	2,810,935	
Total Capital Projects	22	0	0	0	0	7,732,500	100,000	8,050,000		0	15,882,500	10,153,298	6,971,246	
Total - All Expenditures	23	29,010,998	10,777,026	1,723,830	686,006	18,632,976	770,684	8,050,000	2,810,521	0	72,462,041	69,571,288	56,029,669	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental	24										0		0	
To Rural Services Supplemental	25										0		0	
To Secondary Roads	26				4,797,272						4,797,272	4,697,216	4,560,512	
To Other Budgetary Funds	27	250,000	20,891		350,000				2,000		622,891	422,000	1,154,581	
Total Operating Transfers Out	28	250,000	20,891	0	5,147,272	0	0	0	2,000	0	5,420,163	5,119,216	5,715,093	
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0		0	
Increase (Decrease) In Reserves	30										0		0	
Fund Balance - Nonspendable	31										0		0	
Fund Balance - Restricted	32				381,073	648,647	20,157,708	4,466,357	1,253,792		26,907,577	37,068,103	43,001,987	
Fund Balance - Committed	33		2,146,395	1,681,355							3,827,750	7,300,827	0	
Fund Balance - Assigned	34	25,001									25,001	25,001	136,000	
Fund Balance - Unassigned	35	6,192,894	-1	0	0	0	0	0	0	0	6,192,893	10,002,959	14,691,078	
Total Ending Fund Balance - June 30,	36	6,217,895	2,146,394	1,681,355	381,073	648,647	20,157,708	4,466,357	1,253,792	0	36,953,221	54,396,890	57,829,065	
Total Requirements	37	35,478,893	12,944,311	3,405,185	6,214,351	0	19,281,623	20,928,392	12,516,357	4,066,313	114,835,425	129,087,394	119,573,827	

