

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
County Name: POTTAWATTAMIE COUNTY County Number: 78

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/28/2026 Meeting Time: 10:00 AM Meeting Location: Pottawattamie County Courthouse 2nd Floor - Hearing Room 227 S 6th St Council Bluffs IA 51501

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)
<https://www.pottcounty-ia.gov/>

County Telephone Number
(712) 328-5644

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	54,299,426	51,361,739	51,195,885	2.99
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,642,000	1,642,000	2,109,488	
Net Current Property Taxes	4	52,657,426	49,719,739	49,086,397	
Delinquent Property Tax Revenue	5	3,000	3,000	-132,121	
Penalties, Interest & Costs on Taxes	6	117,000	132,000	394,452	
Other County Taxes/TIF Tax Revenues	7	9,620,676	8,804,727	9,972,728	-1.78
Intergovernmental	8	28,830,877	26,100,907	27,208,153	
Licenses & Permits	9	322,250	319,250	342,077	
Charges for Service	10	4,062,825	3,834,425	3,951,348	
Use of Money & Property	11	2,849,889	3,264,814	4,122,108	
Miscellaneous	12	6,536,167	6,055,243	2,820,385	
Subtotal Revenues	13	105,000,110	98,234,105	97,765,527	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	10,057,192	27,180,893	10,893,239	
Proceeds of Fixed Asset Sales	16	0	0	234,026	
Total Revenues & Other Sources	17	115,057,302	125,414,998	108,892,792	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	44,449,370	42,755,375	38,635,409	7.26
Physical Health and Social Services	19	5,705,129	6,650,516	5,650,737	0.48
County Environment and Education	21	8,824,588	8,692,424	9,687,228	-4.56
Roads & Transportation	22	20,583,522	20,468,827	18,263,041	6.16
Government Services to Residents	23	3,149,780	2,555,019	2,345,162	15.89
Administration	24	18,397,154	17,432,275	14,751,806	11.67
Nonprogram Current	25	0	0	0	
Debt Service	26	2,093,900	2,074,437	2,950,800	-15.76
Capital Projects	27	18,125,000	3,775,000	1,807,482	216.67
Subtotal Expenditures	28	121,328,443	104,403,873	94,091,665	
Other Financing Uses:					
Operating Transfers Out	29	10,057,192	27,180,893	10,893,239	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	131,385,635	131,584,766	104,984,904	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-16,328,333	-6,169,768	3,907,888	
Beginning Fund Balance - July 1,	33	75,823,877	81,993,645	78,085,757	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	30,697,855	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	7,350,296	0	0	
Fund Balance - Unassigned	39	21,447,393	75,823,877	81,993,645	
Total Ending Fund Balance - June 30,	40	59,495,544	75,823,877	81,993,645	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	47,251,699	Urban Areas: 6.78788 Rural Areas: 9.99508			
Rural Only Levies*:	7,047,727				
Special District Levies*:	0				
TIF Tax Revenues:	263,980	Any special district tax rates not included.			
Utility Replacement Excise Tax:	2,478,196				

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