

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

Meeting Date: 3/31/2020 Meeting Time: 06:00 PM Meeting Location: Board of Supervisor's Room, 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://pottawattamie-county-ia.gov>

County Telephone Number

(712) 328-9034

	AVG Annual % CHG	Actual 2018/2019	Re-Est 2019/2020	Budget 2020/2021	
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	4,888	40,846,623	42,914,583	44,930,425	1
Less: Uncollected Delinquent Taxes - Last Year		0	0	0	2
Less: Credits to Taxpayers		0	0	1,720,400	3
Net Current Property Taxes		40,846,623	42,914,583	43,210,025	4
Delinquent Property Tax Revenue		9,476	291	3,000	5
Penalties, Interest & Costs on Taxes		371,053	317,000	317,000	6
Other County Taxes/TIF Tax Revenues		8,514,186	8,186,578	8,038,803	7
Intergovernmental		20,070,141	21,589,023	20,421,592	8
Licenses & Permits		969,149	375,337	282,300	9
Charges for Service		3,031,354	2,732,203	2,780,903	10
Use of Money & Property		724,773	723,970	644,505	11
Miscellaneous		1,673,991	5,742,161	5,943,000	12
		76,210,746	82,581,146	81,641,128	13
Subtotal Revenues					
Other Financing Sources:					
General Long-Term Debt Proceeds		0	0	0	14
Operating Transfers In		10,451,123	16,191,439	12,625,000	15
Proceeds of Fixed Asset Sales		0	14,000	600,000	16
		86,661,869	98,786,585	94,866,128	17
Total Revenues & Other Sources					
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services		30,884,494	32,563,107	33,498,648	18
Physical Health and Social Services		3,526,740	4,366,538	4,421,873	19
Mental Health, ID & DD		2,022,689	1,975,941	2,378,510	20
County Environment and Education		4,954,455	8,621,125	6,835,349	21
Roads and Transportation		15,260,473	18,752,261	20,886,735	22
Governmental Services to Residents		2,180,844	2,477,364	2,554,376	23
Administration		7,419,857	9,177,872	13,696,132	24
Nonprogram Current		0	0	0	25
Debt Service		3,023,707	3,433,290	2,645,825	26
Capital Projects		4,747,968	4,323,510	3,687,000	27
		74,021,227	85,691,008	90,604,448	28
Subtotal Expenditures					
Other Financing Uses:					
Operating Transfers Out		10,451,123	16,191,439	12,625,000	29
Refunded Debt/Payments to Escrow		0	0	0	30
Total Expenditures & Other Uses		84,472,350	101,882,447	103,229,448	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
		2,489,519	-3,095,862	-8,363,320	32
Beginning Fund Balance - July 1,		47,328,634	49,518,153	46,422,291	33
Increase (Decrease) in Reserves (GAAP Budgeting)		0	0	0	34
Fund Balance - Nonspendable		0	0	0	35
Fund Balance - Restricted		24,482,325	0	14,459,917	36
Fund Balance - Committed		0	0	0	37
Fund Balance - Assigned		5,876,126	0	8,962,362	38
Fund Balance - Unassigned		19,159,702	46,422,291	14,636,692	39
Total Ending Fund Balance - June 30,		49,518,153	46,422,291	38,058,971	40

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:			
Rural Only Levies*:			39,206,415
Urban Areas:			5,724,010
Special District Levies*:			0
TIF Tax Revenues.			0
Utility Replacement Excise Tax:			2,541,803

Explanation of any significant items in the budget:

-

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2020 - June 30, 2021
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: 3/10/2020 Meeting Time: 10:00 AM Meeting Location: Board of Supervisor's Room, Courthouse
Contact Person: Board Chair Contact Phone Number: (712) 328-5644

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

(712) 328-5644

County Telephone

		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	5,060,391,089	5,105,936,962	5,105,936,962	
Requested Tax Dollars-General Basic	2	19,027,095		19,198,348	
Requested Tax Dollars-General Supplemental	3	16,735,875		17,279,000	
Requested Tax Dollars-General Services Total	4	35,762,970	35,762,970	36,477,348	2.00
Estimated Tax Rate-General Services	5	7.06723	7.00419	7.14410	
Taxable Valuations-Rural Services	6	1,831,095,848	1,785,862,958	1,785,862,958	
Requested Tax Dollars-Rural Basic	7	6,169,845		6,160,300	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	6,169,845	6,169,845	6,160,300	-0.15
Estimated Tax Rate-Rural Services	10	3.36948	3.45483	3.44948	

Explanation of significant increases in the budget (explanation required if Proposed Percentage Change is greater than 2%): -
If applicable, the above notice is also available online at:

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	34,493,261	7,935,140		2,502,024		44,930,425	42,914,583	40,846,623	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	1,435,500	284,900		0		1,720,400	0	0	3
Net Current Property Taxes	4	33,057,761	7,650,240		2,502,024		43,210,025	42,914,583	40,846,623	4
Delinquent Property Tax Revenue	5	3,000	0		0		3,000	291	9,476	5
Penalties, Interest & Costs on Taxes	6	317,000					317,000	317,000	371,053	6
Other County Taxes/TIF Tax Revenues	7	4,061,587	3,840,115	0	137,101	0	8,038,803	8,186,578	8,514,186	7
Intergovernmental	8	11,776,535	7,983,057	662,000	0	0	20,421,592	21,589,023	20,070,141	8
Licenses & Permits	9	300	282,000	0	0	0	282,300	375,337	969,149	9
Charges for Service	10	2,698,375	82,528	0	0	0	2,780,903	2,732,203	3,031,354	10
Use of Money & Property	11	644,005	500	0	0	0	644,505	723,970	724,773	11
Miscellaneous	12	538,200	4,779,800	625,000	0	0	5,943,000	5,742,161	1,673,991	12
Subtotal Revenues	13	53,096,763	24,618,240	1,287,000	2,639,125	0	81,641,128	82,581,146	76,210,746	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	1,525,000	11,100,000	0	0	0	12,625,000	16,191,439	10,451,123	15
Proceeds of Fixed Asset Sales	16	0	600,000	0	0	0	600,000	14,000	0	16
Total Revenues & Other Sources	17	54,621,763	36,318,240	1,287,000	2,639,125	0	94,866,128	98,786,585	86,661,869	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	32,928,068	570,580			0	33,498,648	32,563,107	30,884,494	18
Physical Health and Social Services	19	4,164,015	257,858			0	4,421,873	4,366,538	3,526,740	19
Mental Health, ID & DD	20	0	2,378,510			0	2,378,510	1,975,941	2,022,689	20
County Environment and Education	21	3,565,941	3,269,408			0	6,835,349	8,621,125	4,954,455	21
Roads & Transportation	22	400	20,886,335			0	20,886,735	18,752,261	15,260,473	22
Government Services to Residents	23	2,513,376	41,000			0	2,554,376	2,477,364	2,180,844	23
Administration	24	13,686,132	10,000			0	13,696,132	9,177,872	7,419,857	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		2,645,825	0	2,645,825	3,433,290	3,023,707	26
Capital Projects	27	0	2,400,000	1,287,000		0	3,687,000	4,323,510	4,747,968	27
Subtotal Expenditures	28	56,857,932	29,813,691	1,287,000	2,645,825	0	90,604,448	85,691,008	74,021,227	28
Other Financing Uses:										
Operating Transfers Out	29	1,525,000	11,100,000	0	0	0	12,625,000	16,191,439	10,451,123	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	58,382,932	40,913,691	1,287,000	2,645,825	0	103,229,448	101,882,447	84,472,350	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,761,169	-4,595,451	0	-6,700	0	-8,363,320	-3,095,862	2,189,519	32
Beginning Fund Balance - July 1, 2020	33	33,385,786	11,722,320	1,027,500	286,685	0	46,422,291	49,518,153	47,328,634	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	6,025,563	7,126,869	1,027,500	279,985	0	14,459,917	0	24,482,325	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	8,962,362	0	0	0	0	8,962,362	0	5,876,126	38
Fund Balance - Unassigned	39	14,636,692	0	0	0	0	14,636,692	46,422,291	19,159,702	39
Total Ending Fund Balance - June 30,	40	29,624,617	7,126,869	1,027,500	279,985	0	38,058,971	46,422,291	49,518,153	40

Proposed tax rate per \$1,000 valuation for County purposes: 8.09573 urban areas; 11.46521 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2020 - June 30, 2021

County Number: 78 County Name: POTTAWATTAMIE COUNTY Date Adopted: 3/31/2020

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)

2,338,325

		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		5,105,936,962		4,828,216,378	
General Basic	2	19,198,348		3.76000		18,154,094
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	19,198,348				18,154,094
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	17,279,000		3.38410		16,339,167
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
County MHDS Fund (from certification above)	8	2,338,325		0.45796		2,211,130
Debt Service (from Form 703 col. I Countywide total)	9	2,639,125	5,345,932,494	0.49367	5,068,211,910	2,502,024
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	41,454,798		8.09573		39,206,415
B. All Rural Services Only Levies:	13		1,785,862,958		1,698,781,358	
Rural Services Basic	14	6,017,430		3.36948		5,724,010
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	6,017,430		3.36948		5,724,010
Subtotal Countywide/All Rural Services (A + B)	21	47,472,228		11.46521		44,930,425
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	47,472,228				44,930,425

Compensation Schedule for FY 2020/2021

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	143,488		
Auditor	88,359	1	Avoca Journal Herald
Recorder	88,359	2	The Daily Nonpareil
Treasurer	88,359	3	Oakland Herald
Sheriff	137,314	4	
Supervisors	48,229	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)

3	1
	2
0	3
3	4
6	5
3	6
8	7
6	8
0	9
0	10
2	11
0	11B
6	12
1	13
3	14
3	15
5	16
4	17
1	18
4	19
0	20
1	21
9	22
4	23
3	24
1	25
6	26
0	27
0	28
3	29
3	30
0	31
0	32
9	33
4	34
3	35

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

REVENUES DETAIL
County Name: POTTAWATTAMIE COUNTY
County No: 78

		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	18,154,094	16,339,167		2,211,130	5,724,010	0		0		2,502,024		44,930,425	42,914,583	40,846,62
Less: Uncoll: Del. Taxes Levy Year	2												0		
Less: Credits to Taxpayers	3	803,000	632,500		81,400	203,500							1,720,400	0	
1000 Net Current Property Taxes	4	17,351,094	15,706,667		2,129,730	5,520,510	0		0		2,502,024		43,210,025	42,914,583	40,846,62
1010 Delinq. Property Tax Revenue	5	3,000											3,000	291	9,47
11XX Penalties, Int, & Costs on Taxes	6	317,000											317,000	317,000	371,05
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	16,000	10,000		1,500								27,500	34,956	47,22
13XX Voter Approved Local Option Taxes	8	1,500				500,000		2,400,000	518,000				3,419,500	3,419,500	3,854,67
14XX Gambling Taxes	9			2,050,000									2,050,000	2,081,000	1,986,43
15XX TIF Tax Revenues	10												0	0	
16XX Utility Tax Replacement Excise Taxes	11	1,044,254	939,833		127,195	293,420	0		0		137,101		2,541,803	2,651,122	2,625,85
17XX Taxes Collected for Other Governments	11B												0		
Subtotal	12	1,061,754	949,833	2,050,000	128,695	793,420	0	2,400,000	518,000	0	137,101	0	8,038,803	8,186,578	8,514,18
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	164,000						6,441,558					6,605,558	6,655,361	7,639,35
21XX State Replacements Against Levied Taxes	14	803,000	632,500		81,400	203,500							1,720,400	1,784,923	1,951,75
22XX Other State Tax Replacements	15	555,700	455,200		60,600	51,600							1,123,100	1,193,283	1,251,50
23XX, 24XX State/Federal Pass-Thru Revenues	16	555,197		1,048,375									1,603,572	2,588,040	503,80
25XX Contributions from Other Intergovernmental Units	17	6,110,267	315,000	35,000		81,800			15,000	41,000			6,598,067	6,600,958	6,884,91
26XX, 27XX State Grants and Entitlements	18	463,700		591,596		27,450		864,649	155,500	500,000			2,602,895	2,641,696	1,654,61
28XX Federal Grants and Entitlements	19	47,000								121,000			168,000	124,762	167,86
29XX Payments in Lieu of Taxes	20												0	0	16,34
Subtotal (lines 13 - 20)	21	8,698,864	1,402,700	1,674,971	142,000	364,350	0	7,306,207	170,500	662,000	0	0	20,421,592	21,589,023	20,070,14
3XXX Licenses & Permits	22	300				272,000		10,000					282,300	375,337	969,14
4XXX, 5XXX Charges for Service	23	2,698,375				67,528			15,000				2,780,903	2,732,203	3,031,35
6XXX Use of Money & Property	24	644,005							500				644,505	723,970	724,77
8XXX Miscellaneous	25	342,200	150,000	46,000		12,600		3,717,200	1,050,000	625,000			5,943,000	5,742,161	1,673,99
Total Revenues	26	31,116,592	18,209,200	3,770,971	2,400,425	7,030,408	0	13,433,407	1,754,000	1,287,000	2,639,125	0	81,641,128	82,581,146	76,210,74
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27												0	6,025,000	52,00
9020 From Rural Services Basic	28							5,100,000					5,100,000	5,000,000	4,973,50
90xx From Other Budgetary Funds	29			1,525,000				6,000,000					7,525,000	5,166,439	5,425,62
Subtotal (lines 27- 29)	30	0	0	1,525,000	0	0	0	11,100,000	0	0	0	0	12,625,000	16,191,439	10,451,12
91XX Proceeds/Gen Long-Term Debt	31												0		
92XX Proceeds/Gen Capital Asset Sales	32							600,000					600,000	14,000	
Total Revenues and Other Sources	33	31,116,592	18,209,200	5,295,971	2,400,425	7,030,408	0	25,133,407	1,754,000	1,287,000	2,639,125	0	94,866,128	98,786,585	86,661,86
Beginning Fund Balance - July 1, NaN	34	13,579,829	6,513,920	13,292,037	936,540	1,640,350		6,130,909	3,014,521	1,027,500	286,685		46,422,291	49,518,153	47,328,63
Total Revenues	35	44,696,421	24,723,120	18,588,008	3,336,865	8,670,758	0	31,264,316	4,768,521	2,314,500	2,925,810	0	141,288,419	148,304,738	133,990,49

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
County Name: POTTAWATTAMIE COUNTY
County No: 78

	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 3,535,580	2,483,406			440,580						6,459,566	6,401,358	5,955,546
1010 - Investigations	2 674,070	254,668									928,738	965,588	911,665
1020 - Unified Law Enforcement	3										0		0
1030 - Contract Law Enforcement	4										0		0
1040 - Law Enforcement Communications	5 2,825,504	875,137									3,700,641	3,585,909	3,262,737
1050 - Adult Correctional Services	6 10,137,489	3,435,402									13,572,891	13,050,354	12,664,439
1060 - Administration	7 630,392	189,663						130,000			950,055	855,126	720,172
Subtotal	8 17,803,035	7,238,276	0	0	440,580	0	0	130,000	0		25,611,891	24,858,335	23,514,559
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9 2,442,019	855,295	45,000								3,342,314	3,249,416	3,032,113
1110 - Medical Examiner	10 362,224	37,694	250								400,168	427,025	357,526
1120 - Child Support Recovery	11										0		0
Subtotal	12 2,804,243	892,989	45,250	0	0	0	0	0	0		3,742,482	3,676,441	3,389,639
EMERGENCY SERVICES													
1200 - Ambulance Services	13										0	0	0
1210 - Emergency Management	14	3,941,375									3,941,375	3,826,431	3,741,353
1220 - Fire Protection & Rescue Services	15										0	0	0
1230 - E911 Service Board	16										0	0	0
Subtotal	17 0	3,941,375	0	0	0	0	0	0	0		3,941,375	3,826,431	3,741,353
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18										0	0	0
1410 - Research & Other Assistance	19										0	0	0
1420 - Bailiff Services	20										0	0	0
Subtotal	21 0	0	0	0	0	0	0	0	0		0	0	0
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22	4,900									4,900	3,900	4,316
1510 - (Reserved)	23												
1520 - Detention Services	24	135,000									135,000	135,000	167,214
1530 - Court Costs	25	1,000									1,000	1,000	2,404
1540 - Service of Civil Papers	26										0	0	0
Subtotal	27 0	140,900	0	0	0	0	0	0	0		140,900	139,900	173,934
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28										0	0	0
1610 - Juvenile Representation Services	29										0	0	0
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	62,000									62,000	62,000	65,009
Subtotal	31 0	62,000	0	0	0	0	0	0	0		62,000	62,000	65,009
Total - Public Safety & Legal Services	32 20,607,278	12,275,540	45,250	0	440,580	0	0	130,000	0		33,498,648	32,563,107	30,884,494

SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES
County Name: POTTAWATTAMIE COUNTY
County No: 78

	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		631,596							631,596	606,487	617,121	1
3010 - Communicable Disease Prevention & Control Services	2									0	0	0	2
3020 - Sanitation	3				252,858					252,858	233,960	190,351	3
3040 - Health Administration	4	795,567	230,001							1,025,568	1,062,506	514,726	4
3050 - Support of Hospitals	5									0	0	0	5
Subtotal	6	795,567	230,001	631,596	0	252,858	0	0	0	1,910,022	1,902,953	1,322,198	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	345,372	24,493							369,865	376,995	311,056	7
3110 - General Welfare Services	8	127,200								127,200	126,450	116,856	8
3120 - Care in County Care Facility	9									0	0	0	9
Subtotal	10	472,572	24,493	0	0	0	0	0	0	497,065	503,445	427,912	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	320,549	107,540	0						428,089	489,495	392,185	11
3210 - General Services to Veterans	12	18,000								18,000	20,500	6,994	12
Subtotal	13	338,549	107,540	0	0	0	0	0	0	446,089	509,995	399,179	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14	268,000	1,282,197					5,000		1,555,197	1,439,595	1,368,997	14
3310 - Family Protective Services	15									0	0	0	15
3320 - Services for Disabled Children	16									0	0	0	16
Subtotal	17	268,000	1,282,197	0	0	0	0	5,000	0	1,555,197	1,439,595	1,368,997	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18		6,000							6,000	6,000	6,000	18
3410 - Other Social Services	19									0	50	0	19
3420 - Social Services Business Operations	20									0	0	0	20
Subtotal	21	0	0	6,000	0	0	0	0	0	6,000	6,050	6,000	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	7,500								7,500	4,500	2,454	22
3510 - Preventive Services	23									0		0	23
Subtotal	24	7,500	0	0	0	0	0	0	0	7,500	4,500	2,454	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	1,882,188	1,644,231	637,596	0	252,858	0	0	5,000	4,421,873	4,366,538	3,526,740	25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
County Name: POTTAWATTAMIE COUNTY
County No: 78

	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	0	0	1
402X - Coordination Services	2			716,977						716,977	689,698	608,672	2
403X- Personal & Environ. Sprt	3									0	0	0	3
404X-Treatment Services	4									0	0	0	4
405X-Vocational & Day Services	5									0	0	0	5
406X-Lic/Cert. Living Arrangements	6									0	0	0	6
407X - Inst/Hospital & Commit Services	7			101,976						101,976	98,859	89,245	7
Subtotal	8	0	0	818,953	0	0	0	0	0	818,953	788,557	697,917	8
42XX - INTELLECTUAL DISABILITY													
420X - Information & Education Services	9									0	0	0	9
422X - Coordination Services	10									0	0	0	10
423X- Personal & Environ. Sprt	11									0	0	0	11
424X-Treatment Services	12									0	0	0	12
425X-Vocational & Day Services	13									0	0	0	13
426X-Lic/Cert. Living Arrangements	14									0	0	0	14
427X - Inst/Hospital & Commit Services	15									0	0	0	15
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES													
430X - Information & Education Services	17									0	0	0	17
432X - Coordination Services	18									0	0	0	18
433X- Personal & Environ. Sprt	19									0	0	0	19
434X-Treatment Services	20									0	0	0	20
435X-Vocational & Day Services	21									0	0	0	21
436X-Lic/Cert. Living Arrangements	22									0	0	0	22
437X - Inst/Hospital & Commit Services	23									0	0	0	23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0	24
44XX - GENERAL ADMINISTRATION													
4411-Direct Administration	25			417,253						417,253	389,672	374,030	25
4412-Purchased Administration	26									0	0	0	26
4413-Distrib to Regional Fiscal Agent	27			1,142,304						1,142,304	797,712	950,000	27
Subtotal	28	0	0	1,559,557	0	0	0	0	0	1,559,557	1,187,384	1,324,030	28
45XX - COUNTY PRVD CASE MGMT													
Subtotal	29									0		742	29
46XX - COUNTY PRVD SERVICES													
Subtotal	30									0		0	30
47XX - BRAIN INJURY													
470X - Information & Education Services	31									0		0	31
472X - Coordination Services	32									0		0	32
473X- Personal & Environ. Sprt	33									0		0	33
474X-Treatment Services	34									0		0	34
475X-Vocational & Day Services	35									0		0	35
476X-Lic/Cert. Living Arrangements	36									0		0	36
477X - Inst/Hospital & Commit Services	37									0		0	37
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0	38
Total - Mental Health, ID & DD	39	0	0	0	2,378,510	0	0	0	0	2,378,510	1,975,941	2,022,689	39

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
County Name: POTTAWATTAMIE COUNTY
County No: 78

		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			40,000					450,000		490,000	509,376	460,297	1	
6010 - Weed Eradication	2										0	0	0	2	
6020 - Solid Waste Disposal	3	130,000				295,352					425,352	433,291	504,551	3	
6030 - Environmental Restoration	4										0	0	0	4	
Subtotal	5	130,000	0	40,000	0	295,352	0	0	450,000	0	915,352	942,667	964,848	5	
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	6	189,319	66,381	181,000					368,000		804,700	1,328,532	593,943	6	
6110 - Maintenance & Operations	7	906,102	263,995								1,170,097	1,099,121	1,041,650	7	
6120 - Recreation & Environmental Educ.	8	290,867	109,602								400,469	385,749	269,091	8	
Subtotal	9	1,386,288	439,978	181,000	0	0	0	0	368,000	0	2,375,266	2,813,402	1,904,684	9	
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter	10					173,082			4,500		177,582	164,161	145,983	10	
6210 - Animal Bounties & State Apiarist Expenses	11	300									300	300	183	11	
Subtotal	12	300	0	0	0	173,082	0	0	4,500	0	177,882	164,461	146,166	12	
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls	13					666,340					666,340	685,961	644,981	13	
6310 - Housing Rehabilitation & Develop.	14										0	70,000	0	14	
6320 - Community Economic Development	15			1,373,375					1,000,000		2,373,375	3,617,500	978,156	15	
Subtotal	16	0	0	1,373,375	0	666,340	0	0	1,000,000	0	3,039,715	4,373,461	1,623,137	16	
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries	17					312,134					312,134	312,134	300,620	17	
6410 - Historic Preservation	18	15,000									15,000	15,000	15,000	18	
6420 - Fair & 4-H Clubs	19										0	0	0	19	
6430 - Fairgrounds	20										0	0	0	20	
6440 - Memorial Halls	21										0	0	0	21	
6450 - Other Educational Services	22										0	0	0	22	
Subtotal	23	15,000	0	0	0	312,134	0	0	0	0	327,134	327,134	315,620	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	0	0	28	
Total - County Environment and Education	29	1,531,588	439,978	1,594,375	0	1,446,908	0	0	1,822,500	0	6,835,349	8,621,125	4,954,455	29	

SERVICE AREA 7
ROADS & TRANSPORTATION
County Name: POTTAWATTAMIE COUNTY
County No: 78

	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						809,371			809,371	788,050	722,758	1
7010 - Engineering	2		400				1,011,403			1,011,803	989,500	801,818	2
Subtotal	3	0	0	400	0	0	1,820,774	0	0	1,821,174	1,777,550	1,524,576	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						2,102,134			2,102,134	2,011,079	1,657,116	4
7110 - Roads	5						8,473,645			8,473,645	7,658,732	7,968,243	5
7120 - Snow & Ice Control	6						349,600			349,600	347,500	276,716	6
7130 - Traffic Controls	7						404,365			404,365	448,000	358,683	7
7140 - Road Clearing	8						80,000			80,000	80,000	73,280	8
Subtotal	9	0	0	0	0	0	11,409,744	0	0	11,409,744	10,545,311	10,334,038	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						1,500,000			1,500,000	1,750,000	1,478,849	10
7210 - Equipment Operations	11						2,217,317			2,217,317	2,140,900	1,690,646	11
7220 - Tools, Materials & Supplies	12						38,500			38,500	38,500	21,541	12
7230 - Real Estate & Buildings	13						3,900,000			3,900,000	2,500,000	210,823	13
Subtotal	14	0	0	0	0	0	7,655,817	0	0	7,655,817	6,429,400	3,401,859	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	0	0	400	0	0	20,886,335	0	0	20,886,735	18,752,261	15,260,473	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
County Name: POTTAWATTAMIE COUNTY
County No: 78

		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		819,355								819,355	874,801	718,808
8010 - Local Elections	2										0	0	0
8020 - Township Officials	3					6,000					6,000	6,000	6,078
Subtotal	4	0	819,355	0	0	6,000	0	0	0	0	825,355	880,801	724,886
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	552,611	298,420								851,031	810,854	724,301
8101 - Driver Licenses Services	6										0	0	0
8110 - Recording of Public Documents	7	578,739	264,251						35,000		877,990	785,709	731,657
Subtotal	8	1,131,350	562,671	0	0	0	0	0	35,000	0	1,729,021	1,596,563	1,455,958
Total - Government Services to Residents	9	1,131,350	1,382,026	0	0	6,000	0	0	35,000	0	2,554,376	2,477,364	2,180,844

SERVICE AREA 9
ADMINISTRATION
County Name: POTTAWATTAMIE COUNTY
County No: 78

		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	731,597	328,018	5,075,203							6,134,818	1,660,469	1,066,575
9010 - Administrative Management Services	2	816,704	251,579								1,068,283	1,046,785	757,820
9020 - Treasury Management Services	3	653,565	254,708								908,273	887,755	754,953
9030 - Other Policy & Administration	4	180,866		6,000							186,866	213,257	194,709
Subtotal	5	2,382,732	834,305	5,081,203	0	0	0	0	0	0	8,298,240	3,808,266	2,774,057
CENTRAL SERVICES PROGRAM													
9100 - General Services	6	1,130,059	348,260								1,478,319	1,430,687	1,295,279
9110 - Information Tech Services	7	1,646,200	308,500								1,954,700	1,969,380	1,868,394
9120 - GIS Systems	8	340,500	75,372								415,872	387,159	335,472
Subtotal	9	3,116,759	732,132	0	0	0	0	0	0	0	3,848,891	3,787,226	3,499,145
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	10		95,000								95,000	170,000	25,177
9210 - Safety of Workplace	11	179,630	1,234,371								1,414,001	1,372,380	1,112,253
9220 - Fidelity of Public Officers	12										0	0	0
9230 - Unemployment Compensation	13		30,000			10,000					40,000	40,000	9,225
Subtotal	14	179,630	1,359,371	0	0	10,000	0	0	0	0	1,549,001	1,582,380	1,146,655
Total - Administration	15	5,679,121	2,925,808	5,081,203	0	10,000	0	0	0	0	13,696,132	9,177,872	7,419,857

SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
County Name: POTTAWATTAMIE COUNTY
County No: 78

		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		0	1
0020 - Interest on Short-Term Debt	2												0		0	2
0030 - Other Nonprogram Current	3												0		0	3
0040 - Other County Enterprises	4												0		0	4
Total - Nonprogram Current	5	0	0	0	0	0	0	0	0			0	0	0	0	5
LONG-TERM DEBT SERVICE																
0100 - Principal	6										2,515,000		2,515,000	3,290,000	2,925,712	6
0110 - Interest and Fiscal Charges	7										130,825		130,825	143,290	97,995	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0		2,645,825	0	2,645,825	3,433,290	3,023,707	8
CAPITAL PROJECTS																
0200 - Roadway Construction	9							2,400,000					2,400,000	2,000,000	2,233,893	9
0210 - Conservation Land Acquisition & Dev.	10												0	0	0	10
0220 - Other Capital Projects	11									1,287,000			1,287,000	2,323,510	2,514,075	11
Total Capital Projects	12	0	0	0	0	0	0	2,400,000	0	1,287,000		0	3,687,000	4,323,510	4,747,968	12
EXPENDITURES SUMMARY																
Total Public Safety and Legal Services	13	20,607,278	12,275,540	45,250	0	440,580	0	0	130,000			0	33,498,648	32,563,107	30,884,494	13
Total Physical Health and Social Services	14	1,882,188	1,644,231	637,596	0	252,858	0	0	5,000			0	4,421,873	4,366,538	3,526,740	14
Total Mental Health, ID & DD	15	0	0	0	2,378,510	0	0	0	0			0	2,378,510	1,975,941	2,022,689	15
Total County Environment and Education	16	1,531,588	439,978	1,594,375	0	1,446,908	0	0	1,822,500			0	6,835,349	8,621,125	4,954,455	16
Total Roads & Transportation	17	0	0	400	0	0	0	20,886,335	0			0	20,886,735	18,752,261	15,260,473	17
Total Government Services to Residents	18	1,131,350	1,382,026	0	0	6,000	0	0	35,000			0	2,554,376	2,477,364	2,180,844	18
Total Administration	19	5,679,121	2,925,808	5,081,203	0	10,000	0	0	0			0	13,696,132	9,177,872	7,419,857	19
Total Nonprogram Current	20	0	0	0	0	0	0	0	0			0	0	0	0	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		2,645,825	0	2,645,825	3,433,290	3,023,707	21
Total Capital Projects	22	0	0	0	0	0	0	2,400,000	0	1,287,000		0	3,687,000	4,323,510	4,747,968	22
Total - All Expenditures	23	30,831,525	18,667,583	7,358,824	2,378,510	2,156,346	0	23,286,335	1,992,500	1,287,000	2,645,825	0	90,604,448	85,691,008	74,021,227	23
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
To General Supplemental	24												0		0	24
To Rural Services Supplemental	25												0		0	25
To Secondary Roads	26					5,100,000							5,100,000	8,300,000	7,373,500	26
To Other	27			1,525,000				6,000,000					7,525,000	7,891,439	3,077,623	27

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/YYYY)	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
G O Bond Series, 2016A	1	4,670,000	06/07/16	115,000	14,725		129,725		129,725
G O Bond Series, 2018	2	5,260,000	02/06/18	700,000	52,650		752,650		752,650
G O Bond Series, 2020A	3	3,030,000	03/17/20	1,700,000	60,600		1,760,600	3,850	1,756,750
	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				2,515,000	127,975	0	2,642,975	3,850	2,639,125
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
		21						0	0
		22						0	0
		23						0	0
		24						0	0
		25						0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:									
				0	0	0	0	0	0

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

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:		3.76000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:		3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:		1,327,544

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Additional revenue needed to permit the continuance of programs and services which provide substantial benefits to county residents.

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

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

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

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

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.76000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,327,544

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

Additional revenue needed to permit the continuance of programs and services which provide substantial benefits to county residents. 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: