

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023

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: 3/29/2022 Meeting Time: 10:00 AM Meeting Location: Board of Supervisors Hearing Room Pottawattamie County Courthouse 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-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://pottcounty-ia.gov>

County Telephone Number
 (712) 328-5644

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	47,266,412	46,990,775	44,901,990	2.60
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,647,000	1,726,900	2,046,712	
Net Current Property Taxes	4	45,619,412	45,263,875	42,855,278	
Delinquent Property Tax Revenue	5	3,000	3,000	752,196	
Penalties, Interest & Costs on Taxes	6	147,000	147,000	658,190	
Other County Taxes/TIF Tax Revenues	7	8,682,380	7,823,527	9,314,381	-3.45
Intergovernmental	8	24,326,996	32,333,645	33,969,801	
Licenses & Permits	9	307,300	307,300	382,975	
Charges for Service	10	3,030,375	2,842,085	3,601,981	
Use of Money & Property	11	246,255	240,455	286,111	
Miscellaneous	12	2,368,250	3,308,215	1,687,358	
Subtotal Revenues	13	84,730,968	92,269,102	93,508,271	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	1,745,000	20,623,053	6,940,341	
Operating Transfers In	15	10,852,596	16,739,561	15,046,270	
Proceeds of Fixed Asset Sales	16	0	600,000	165	
Total Revenues & Other Sources	17	97,328,564	130,231,716	115,495,047	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	36,858,953	34,530,647	32,904,978	5.84
Physical Health and Social Services	19	5,270,775	5,427,603	5,881,090	-5.33
Mental Health, ID & DD	20	0	2,175,518	2,378,153	
County Environment and Education	21	15,905,346	14,886,128	5,724,885	66.68
Roads & Transportation	22	17,014,270	19,068,279	15,858,247	3.58
Government Services to Residents	23	2,557,037	2,577,043	2,362,547	4.03
Administration	24	17,275,661	15,601,870	13,621,750	12.62
Nonprogram Current	25	0	0	0	
Debt Service	26	3,494,250	3,732,951	3,096,121	6.24
Capital Projects	27	13,661,200	7,753,222	7,902,281	31.48
Subtotal Expenditures	28	112,037,492	105,753,261	89,730,052	
Other Financing Uses:					
Operating Transfers Out	29	10,852,596	8,007,644	15,046,270	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	122,890,088	113,760,905	104,776,322	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-25,561,524	16,470,811	10,718,725	
Beginning Fund Balance - July 1,	33	78,279,482	61,808,671	51,089,946	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	24,192,374	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	5,684,030	0	0	
Fund Balance - Unassigned	39	22,841,554	78,279,482	61,808,671	
Total Ending Fund Balance - June 30,	40	52,717,958	78,279,482	61,808,671	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	40,961,950	Urban Areas: 7.45997			
Rural Only Levies*:	6,304,462				
Special District Levies*:	0	Rural Areas: 10.82945			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	2,539,880				

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: 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: 3/15/2022 Meeting Time: 10:00 AM Meeting Location: Pottawattamie County Board of Supervisors Hearing Room 227 S 6th St Council Bluffs IA 51501

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

County Telephone Number
 (712) 328-5644

		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	5,448,621,327	5,779,077,898	5,779,077,898	
Requested Tax Dollars-General Basic	2	20,214,386		21,440,407	
Requested Tax Dollars-General Supplemental	3	17,893,820		18,979,098	
Requested Tax Dollars-General Services Total	4	38,108,206	38,108,206	40,419,505	6.07
Estimated Tax Rate-General Services	5	6.99410	6.59417	6.99411	
Taxable Valuations-Rural Services	6	1,885,797,708	1,964,697,328	1,964,697,328	
Requested Tax Dollars-Rural Basic	7	6,354,158		6,620,018	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	6,354,158	6,354,158	6,620,018	4.18
Estimated Tax Rate-Rural Services	10	3.36948	3.23417	3.36948	

Explanation of increases in the budget:

Increases due to valuations

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

<https://www.pottcounty-ia.gov/departments/auditor/finance/>

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		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
1	Taxes Levied on Property	38,224,443	6,304,462		2,737,507		47,266,412	46,990,775	44,901,990
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	1,438,500	208,500		0		1,647,000	1,726,900	2,046,712
4	Net Current Property Taxes	36,785,943	6,095,962		2,737,507		45,619,412	45,263,875	42,855,278
5	Delinquent Property Tax Revenue	3,000	0		0		3,000	3,000	752,196
6	Penalties, Interest & Costs on Taxes	147,000					147,000	147,000	658,190
7	Other County Taxes/TIF Tax Revenues	4,106,981	4,430,556		144,843	0	8,682,380	7,823,527	9,314,381
8	Intergovernmental	15,227,086	8,668,098	431,812	0	0	24,326,996	32,333,645	33,969,801
9	Licenses & Permits	300	307,000	0	0	0	307,300	307,300	382,975
10	Charges for Service	2,966,225	64,150	0	0	0	3,030,375	2,842,085	3,601,981
11	Use of Money & Property	246,005	250	0	0	0	246,255	240,455	286,111
12	Miscellaneous	563,350	1,079,900	725,000	0	0	2,368,250	3,308,215	1,687,358
13	Subtotal Revenues	60,045,890	20,645,916	1,156,812	2,882,350	0	84,730,968	92,269,102	93,508,271
14	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	0	1,745,000	0	0	1,745,000	20,623,053	6,940,341
15	Operating Transfers In	1,829,514	8,415,582	0	607,500	0	10,852,596	16,739,561	15,046,270
16	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	600,000	165
17	Total Revenues & Other Sources	61,875,404	29,061,498	2,901,812	3,489,850	0	97,328,564	130,231,716	115,495,047
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
18	Public Safety and Legal Services	36,355,377	503,576			0	36,858,953	34,530,647	32,904,978
19	Physical Health and Social Services	5,011,514	259,261			0	5,270,775	5,427,603	5,881,090
20	Mental Health, ID & DD	0	0			0	0	2,175,518	2,378,153
21	County Environment and Education	11,901,893	4,003,453			0	15,905,346	14,886,128	5,724,885
22	Roads & Transportation	1,600	17,012,670			0	17,014,270	19,068,279	15,858,247
23	Government Services to Residents	2,516,037	41,000			0	2,557,037	2,577,043	2,362,547
24	Administration	17,264,031	11,630			0	17,275,661	15,601,870	13,621,750
25	Nonprogram Current	0	0			0	0	0	0
26	Debt Service	0	0		3,494,250	0	3,494,250	3,732,951	3,096,121
27	Capital Projects	0	2,325,000	11,336,200		0	13,661,200	7,753,222	7,902,281
28	Subtotal Expenditures	73,050,452	24,156,590	11,336,200	3,494,250	0	112,037,492	105,753,261	89,730,052
	Other Financing Uses:								
29	Operating Transfers Out	1,945,096	8,907,500	0	0	0	10,852,596	8,007,644	15,046,270
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	74,995,548	33,064,090	11,336,200	3,494,250	0	122,890,088	113,760,905	104,776,322
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses								
32		-13,120,144	-4,002,592	-8,434,388	-4,400	0	-25,561,524	16,470,811	10,718,725
33	Beginning Fund Balance - July 1, 2022	50,086,689	10,067,291	17,266,210	859,292	0	78,279,482	61,808,671	51,089,946
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	8,440,961	6,064,699	8,831,822	854,892	0	24,192,374	0	0
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	5,684,030	0	0	0	0	5,684,030	0	0
39	Fund Balance - Unassigned	22,841,554	0	0	0	0	22,841,554	78,279,482	61,808,671
40	Total Ending Fund Balance - June 30,	36,966,545	6,064,699	8,831,822	854,892	0	52,717,958	78,279,482	61,808,671

Proposed tax rate per \$1,000 valuation for County purposes: 7.45997 urban areas; 10.82945 rural areas; Any special district rates excluded.

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

County Number: 78 County Name: POTTAWATTAMIE COUNTY Date Adopted: 3/29/2022

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		5,779,077,898		5,480,914,021	
General Basic	2	21,324,826		3.69000		20,224,573
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	21,324,826				20,224,573
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	18,979,098		3.28410		17,999,870
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. I Countywide total)	9	2,882,350	5,932,400,988	0.48587	5,634,237,111	2,737,507
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	43,186,274		7.45997		40,961,950
B. All Rural Services Only Levies:	13		1,964,697,328		1,871,048,920	
Rural Services Basic	14	6,620,018		3.36948		6,304,462
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	6,620,018		3.36948		6,304,462
Subtotal Countywide/All Rural Services (A + B)	21	49,806,292		10.82945		47,266,412
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	49,806,292				47,266,412

Compensation Schedule for FY 2022/2023		Number of Official County Newspapers		3
Elected Official	Annual Salary	Names of Official County Newspapers:		
Attorney	152,958			
Auditor	94,191	1	Daily Nonpareil	
Recorder	94,191	2	Oakland Herald	
Treasurer	94,191	3	Avoca Journal Herald	
Sheriff	146,377	4		
Supervisors	51,164	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)

 (Date)

 (County Auditor)

 (Date)

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

 (County Auditor Signature of Certification)

 (Date)

TOWNSHIP EMERGENCY SERVICES LEVIES

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

REVENUES DETAIL
 County Name: POTTAWATTAMIE COUNTY
 County No: 78

	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	20,224,573	17,999,870	6,304,462	0	0	0	2,737,507		47,266,412	46,990,775	44,901,990			
Less: Uncoll: Del. Taxes Levy Year	2									0					
Less: Credits to Taxpayers	3	801,000	637,500	208,500						1,647,000	1,726,900	2,046,712			
1000 Net Current Property Taxes	4	19,423,573	17,362,370	6,095,962	0	0	0	2,737,507		45,619,412	45,263,875	42,855,278			
1010 Delinq. Property Tax Revenue	5	3,000								3,000	3,000	752,196			
11XX Penalties, Int. & Costs on Taxes	6	147,000								147,000	147,000	658,190			
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	16,000	10,000							26,000	27,500	88,220			
13XX Voter Approved Local Option Taxes	8	1,500		550,000		3,000,000	565,000			4,116,500	3,851,500	4,644,311			
14XX Gambling Taxes	9			2,000,000						2,000,000	1,525,000	1,998,496			
15XX TIF Tax Revenues	10									0	0	0			
16XX Utility Tax Replacement Excise Taxes	11	1,100,253	979,228	315,556	0	0	0	144,843		2,539,880	2,419,527	2,583,354			
17XX Taxes Collected for Other Governments	11B									0	0	11B			
Subtotal	12	1,117,753	989,228	2,000,000	865,556	3,000,000	565,000	144,843	0	8,682,380	7,823,527	9,314,381			
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	130,000				6,780,000				6,910,000	6,865,938	8,665,746			
21XX State Replacements Against Levied Taxes	14	801,000	637,500	208,500						1,647,000	1,726,900	2,046,712			
22XX Other State Tax Replacements	15	505,700	430,200	46,700						982,600	1,123,200	1,188,301			
23XX, 24XX State/Federal Pass-Thru Revenues	16	606,425		1,090,500						1,696,925	11,852,011	12,043,542			
25XX Contributions from Other Intergovernmental Units	17	7,100,102	275,000	2,076,165	90,448		6,500	4,938		9,553,153	7,525,370	7,886,839			
26XX, 27XX State Grants and Entitlements	18	890,570		636,924	27,450	874,000	634,500	400,000		3,463,444	2,631,468	1,396,856			
28XX Federal Grants and Entitlements	19	47,000						26,874		73,874	608,758	740,427			
29XX Payments in Lieu of Taxes	20									0	0	1,378			
Subtotal (lines 13 - 20)	21	10,080,797	1,342,700	3,803,589	373,098	7,654,000	641,000	431,812	0	24,326,996	32,333,645	33,969,801			
3XXX Licenses & Permits	22	300			277,000	30,000				307,300	307,300	382,975			
4XXX, 5XXX Charges for Service	23	2,966,225			49,150		15,000			3,030,375	2,842,085	3,601,981			
6XXX Use of Money & Property	24	246,005					250			246,255	240,455	286,111			
8XXX Miscellaneous	25	372,350	150,000	41,000	12,700	17,200	1,050,000	725,000		2,368,250	3,308,215	1,687,338			
Total Revenues	26	34,357,003	19,844,298	5,844,589	7,673,466	10,701,200	2,271,250	1,156,812	2,882,350	84,730,968	92,269,102	93,508,271			
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27					115,582				115,582	100,000	5,500,000			
9020 From Rural Services Basic	28					5,300,000				5,300,000	5,215,000	5,100,000			
90xx From Other Budgetary Funds	29	151,604	452,910	1,225,000		3,000,000		607,500		5,437,014	11,424,561	4,446,270			
Subtotal (lines 27 - 29)	30	151,604	452,910	1,225,000	0	8,415,582	0	607,500		10,852,596	16,739,561	15,046,270			
91XX Proceeds/Gen Long-Term Debt	31									1,745,000	20,623,053	6,940,341			
92XX Proceeds/Gen Capital Asset Sales	32									0	600,000	165			
Total Revenues and Other Sources	33	34,508,607	20,297,208	7,069,589	7,673,466	19,116,782	2,271,250	2,901,812	3,489,850	97,328,564	130,231,716	115,495,047			
Beginning Fund Balance - July 1, NaN	34	23,098,536	7,071,389	19,916,764	1,358,583	7,284,038	1,424,670	17,266,210	859,292	78,279,482	61,808,671	51,089,946			
Total Resources	35	57,607,143	27,368,597	26,986,353	9,032,049	26,400,820	3,695,920	20,168,022	4,349,142	175,608,046	192,040,387	166,584,993			
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0	0	0	0	0	0	0			

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	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	4,006,198	2,619,957		503,576					7,129,731	6,552,469	6,427,322	1		
1010 - Investigations	759,090	259,064							1,018,154	963,972	910,752	2		
1020 - Unified Law Enforcement									0			3		
1030 - Contract Law Enforcement									0			4		
1040 - Law Enforcement Communications	3,103,833	1,037,377							4,141,210	3,862,573	3,656,362	5		
1050 - Adult Correctional Services	11,189,283	3,947,946							15,137,229	14,167,894	13,279,518	6		
1060 - Administration	616,281	134,643							750,924	822,163	861,267	7		
Subtotal	19,674,685	7,998,987	0	503,576	0	0	0	0	28,177,248	26,369,071	25,135,221	8		
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	2,648,723	915,579	87,000						3,651,302	3,458,527	3,254,917	9		
1110 - Medical Examiner	397,850	41,443	500						439,793	431,372	379,841	10		
1120 - Child Support Recovery									0			11		
Subtotal	3,046,573	957,022	87,500	0	0	0	0	0	4,091,095	3,889,899	3,634,758	12		
EMERGENCY SERVICES														
1200 - Ambulance Services									0			13		
1210 - Emergency Management		4,385,710							4,385,710	4,066,777	3,941,375	14		
1220 - Fire Protection & Rescue Services									0			15		
1230 - E911 Service Board									0			16		
Subtotal	0	4,385,710	0	0	0	0	0	0	4,385,710	4,066,777	3,941,375	17		
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations									0			18		
1410 - Research & Other Assistance									0			19		
1420 - Bailiff Services									0			20		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	21		
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses		4,900							4,900	4,900	6,636	22		
1510 - (Reserved)												23		
1520 - Detention Services		135,000							135,000	135,000	127,668	24		
1530 - Court Costs		1,000							1,000	1,000	0	25		
1540 - Service of Civil Papers									0			26		
Subtotal	0	140,900	0	0	0	0	0	0	140,900	140,900	134,304	27		
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution									0			28		
1610 - Juvenile Representation Services									0			29		
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		64,000							64,000	64,000	59,320	30		
Subtotal	0	64,000	0	0	0	0	0	0	64,000	64,000	59,320	31		
Total - Public Safety & Legal Services	22,721,258	13,546,619	87,500	503,576	0	0	0	0	36,858,953	34,530,647	32,904,978	32		

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021						
PHYSICAL HEALTH SERVICES PROGRAM																	
1	3000 - Personal & Family Health Services			662,424					662,424	642,548	586,781	1					
2	3010 - Communicable Disease Prevention & Control Services								0			2					
3	3020 - Environmental Health				254,261				254,261	245,948	175,757	3					
4	3040 - Health Administration	1,401,178	360,575						1,761,753	1,830,367	2,863,702	4					
5	3050 - Support of Hospitals								0			5					
6	Subtotal	1,401,178	360,575	662,424	254,261	0	0	0	2,678,438	2,718,863	3,626,240	6					
SERVICES TO POOR PROGRAM																	
7	3100 - Administration	330,102	25,826						355,928	361,980	279,121	7					
8	3110 - General Welfare Services	147,150							147,150	145,500	81,658	8					
9	3120 - Care in County Care Facility								0			9					
10	Subtotal	477,252	25,826	0	0	0	0	0	503,078	507,480	360,779	10					
SERVICES TO MILITARY VETERANS PROGRAM																	
11	3200 - Administration	331,542	102,668						434,210	479,149	416,159	11					
12	3210 - General Services to Veterans	18,000							18,000	28,000	8,655	12					
13	Subtotal	349,542	102,668	0	0	0	0	0	452,210	507,149	424,814	13					
CHILDREN'S & FAMILY SERVICES PROGRAM																	
14	3300 - Youth Guidance	330,000	1,292,049						1,627,049	1,684,861	1,462,674	14					
15	3310 - Family Protective Services								0			15					
16	3320 - Services for Disabled Children								0			16					
17	Subtotal	330,000	1,292,049	0	0	0	0	0	1,627,049	1,684,861	1,462,674	17					
SERVICES TO OTHER ADULTS PROGRAM																	
18	3400 - Services to the Elderly			6,000					6,000	6,000	6,000	18					
19	3410 - Other Social Services								0			19					
20	3420 - Social Services Business Operations								0			20					
21	Subtotal	0	0	6,000	0	0	0	0	6,000	6,000	6,000	21					
CHEMICAL DEPENDENCY PROGRAM																	
22	3500 - Treatment Services	4,000							4,000	3,250	583	22					
23	3510 - Preventive Services								0			23					
24	Subtotal	4,000	0	0	0	0	0	0	4,000	3,250	583	24					
25	TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	2,561,972	1,781,118	668,424	254,261	0	0	5,000	5,270,775	5,427,603	5,881,090	25					

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

		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	830,055	792,425	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	104,306	93,588	7
Subtotal	8	0	934,361	886,013	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	417,846	412,140	25
4412 - Purchased Administration	26	0			26
4413 - Distrib to Regional Fiscal Agent	27	0	823,311	1,080,000	27
Subtotal	28	0	1,241,157	1,492,140	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	2,175,518	2,378,153	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	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			80,000				450,000		530,000	490,000	480,291	1		
6010 - Weed Eradication									0			2		
6020 - Solid Waste Disposal	135,000			310,727					445,727	434,351	419,506	3		
6030 - Environmental Restoration									0			4		
Subtotal	135,000	0	80,000	310,727	0	0	450,000	0	975,727	924,351	899,797	5		
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	348,757	139,085	149,000				894,000		1,530,842	859,562	966,122	6		
6110 - Maintenance & Operations	897,742	264,339							1,162,081	1,113,204	1,106,065	7		
6120 - Recreation & Environmental Educ.	272,671	91,999							364,670	352,364	357,093	8		
Subtotal	1,519,170	495,423	149,000	0	0	0	894,000	0	3,057,593	2,325,130	2,429,280	9		
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter				174,974			4,500		179,474	176,846	153,850	10		
6210 - Animal Bounties & State Apiarist Expenses	300								300	300	94	11		
Subtotal	300	0	0	174,974	0	0	4,500	0	179,774	177,146	153,944	12		
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls				725,862					725,862	686,309	699,807	13		
6310 - Housing Rehabilitation & Develop.									0		108,715	14		
6320 - Community Economic Development			9,508,000	100,000			1,000,000		10,608,000	10,428,592	1,106,208	15		
Subtotal	0	0	9,508,000	825,862	0	0	1,000,000	0	11,333,862	11,114,901	1,914,730	16		
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries				343,390					343,390	329,600	312,134	17		
6410 - Historic Preservation	15,000								15,000	15,000	15,000	18		
6420 - Fair & 4-H Clubs									0			19		
6430 - Fairgrounds									0			20		
6440 - Memorial Halls									0			21		
6450 - Other Educational Services									0			22		
Subtotal	15,000	0	0	343,390	0	0	0	0	358,390	344,600	327,134	23		
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property									0			24		
6510 - Buildings									0			25		
6520 - Equipment									0			26		
6530 - Public Facilities									0			27		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28		
Total - County Environment and Education	1,669,470	495,423	9,737,000	1,654,933	0	0	2,348,500	0	15,905,346	14,886,128	5,724,885	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021				
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM															
1						700,480			700,480		793,112	1			
2			1,600			949,039			950,639		802,352	2			
3	0	0	1,600	0	0	1,649,519	0	0	1,651,119	1,607,261	1,595,464	3			
ROADWAY MAINTENANCE PROGRAM															
4						1,921,953			1,921,953	4,698,435	1,318,806	4			
5						8,489,298			8,489,298	7,669,547	8,699,264	5			
6						265,000			265,000	265,000	251,560	6			
7						495,714			495,714	377,803	480,346	7			
8						90,000			90,000	80,000	79,925	8			
9	0	0	0	0	0	11,261,965	0	0	11,261,965	13,090,785	10,829,901	9			
GENERAL ROADWAY EXPENDITURES PROGRAM															
10						1,550,000			1,550,000	1,250,000	1,492,686	10			
11						2,070,186			2,070,186	1,946,233	1,550,076	11			
12						81,000			81,000	74,000	11,124	12			
13						400,000			400,000	1,100,000	378,996	13			
14	0	0	0	0	0	4,101,186	0	0	4,101,186	4,370,233	3,432,882	14			
MASS TRANSIT PROGRAM															
15												15			
16												16			
17	0	0	0	0	0		0	0			0	17			
18	0	0	1,600	0	0	17,012,670	0	0	17,014,270	19,068,279	15,858,247	18			
Total - Roads & Transportation															

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	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		764,892							764,892	812,257	889,620	
8010 - Local Elections									0		2	
8020 - Township Officials				6,000					6,000	6,000	4,800	
Subtotal	0	764,892	0	6,000	0	0	0	0	770,892	818,257	894,420	
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations& Licensing	591,718	323,742							915,460	855,191	733,107	
8101 - Driver Licenses Services									0		6	
8110 - Recording of Public Documents	596,540	239,145							870,685	903,595	735,020	
Subtotal	1,188,258	562,887	0	0	0	0	35,000	0	1,786,145	1,758,786	1,468,127	
Total - Government Services to Residents	1,188,258	1,327,779	0	6,000	0	0	35,000	0	2,557,037	2,577,043	2,362,547	

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

	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	948,600	397,938	6,017,100					7,363,638	7,913,049	6,569,876	1		
9010 - Administrative Management Services	2	813,090	285,288						1,098,378	1,086,700	1,063,421	2		
9020 - Treasury Management Services	3	699,103	268,301						967,404	915,656	859,629	3		
9030 - Other Policy & Administration	4	199,010		19,500	11,630				230,140	230,227	183,687	4		
9040 - Reimbursable MHDS Direct Expenses	5			2,036,165					2,036,165			5		
Subtotal	6	2,659,803	951,527	8,072,765	11,630	0	0	0	11,695,725	10,145,632	8,676,613	6		
CENTRAL SERVICES PROGRAM														
9100 - General Services	7	1,108,452	360,012						1,468,464	1,427,005	1,354,962	7		
9110 - Information Tech Services	8	1,819,090	344,485						2,163,575	2,106,595	1,910,152	8		
9120 - GIS Systems	9	352,280	81,709						433,989	421,603	384,786	9		
Subtotal	10	3,279,822	786,206	0	0	0	0	0	4,066,028	3,955,203	3,649,900	10		
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	11		170,000						170,000	170,000	0	11		
9210 - Safety of Workplace	12	184,087	1,159,821						1,343,908	1,331,035	1,284,057	12		
9220 - Fidelity of Public Officers	13								0			13		
9230 - Unemployment Compensation	14								0		11,180	14		
Subtotal	15	184,087	1,329,821	0	0	0	0	0	1,513,908	1,501,035	1,295,237	15		
Total - Administration	16	6,123,712	3,067,554	8,072,765	11,630	0	0	0	17,275,661	15,601,870	13,621,750	16		

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	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											0			
0020 - Interest on Short-Term Debt											0			
0030 - Other Nonprogram Current											0			
0040 - Other County Enterprises											0			
Total - Nonprogram Current	0	0	0	0	0	0	0	0	0	0	0	0	0	
LONG-TERM DEBT SERVICE														
0100 - Principal											2,955,000	3,286,171	2,932,278	
0110 - Interest and Fiscal Charges											539,250	446,780	163,843	
Total Long-term Debt Service	0	0	0	0	0	0	0	0	0	0	3,494,250	3,732,951	3,096,121	
CAPITAL PROJECTS														
0200 - Roadway Construction						2,325,000						2,150,000	2,269,025	
0210 - Conservation Land Acquisition & Dev.											0			
0220 - Other Capital Projects								11,336,200			11,336,200	5,603,222	5,633,256	
Total Capital Projects	0	0	0	0	0	2,325,000	0	11,336,200	0	0	13,661,200	7,753,222	7,902,281	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	22,721,238	13,546,619	87,500	503,576	0	0	0	0	0	0	36,858,953	34,530,647	32,904,978	
Total Physical Health and Social Services	2,561,972	1,781,118	668,424	254,261	0	5,000	0	0	0	0	5,270,775	5,427,603	5,881,090	
Total Mental Health, ID & DD	0	0	0	0	0	0	0	0	0	0	0	2,175,518	2,378,153	
Total County Environment and Education	1,669,470	495,423	9,737,000	1,654,953	0	0	2,348,500	0	0	0	15,905,346	14,886,128	5,724,885	
Total Roads & Transportation	0	0	1,600	0	0	17,012,670	0	0	0	0	17,014,270	19,068,279	15,858,247	
Total Government Services to Residents	1,188,258	1,327,779	0	6,000	0	35,000	0	0	0	0	2,557,037	2,577,043	2,362,547	
Total Administration	6,123,712	3,067,554	8,072,765	11,630	0	0	0	0	0	0	17,275,661	15,601,870	13,621,750	
Total Nonprogram Current	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Long-Term Debt Service	0	0	0	0	0	0	0	0	0	0	3,494,250	3,732,951	3,096,121	
Total Capital Projects	0	0	0	0	0	2,325,000	0	11,336,200	0	0	13,661,200	7,753,222	7,902,281	
Total - All Expenditures	34,264,670	20,218,493	18,567,289	2,430,420	0	19,337,670	2,388,500	11,336,200	3,494,250	0	112,037,492	105,753,261	89,730,052	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental											0			
To Rural Services Supplemental											0			
To Secondary Roads				5,300,000							5,300,000	5,515,000	7,769,000	
To Other Budgetary Funds	500,919		1,444,177			3,607,500					5,552,596	2,492,644	7,277,270	
Total Operating Transfers Out	500,919	0	1,444,177	5,300,000	0	3,607,500	0	0	0	0	10,852,596	8,007,644	15,046,270	
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves											0			
Fund Balance - Nonspendable											0			
Fund Balance - Restricted		7,150,104	1,290,857	1,301,629		3,455,650	1,307,420	8,831,822	854,892		24,192,374			
Fund Balance - Committed											0			
Fund Balance - Assigned			5,684,030								5,684,030			
Fund Balance - Unassigned	22,841,554	0	0	0	0	0	0	0	0	0	22,841,554	78,279,482	61,808,671	
Total Ending Fund Balance - June 30,	22,841,554	7,150,104	6,974,887	1,301,629	0	3,455,650	1,307,420	8,831,822	854,892	0	52,717,958	78,279,482	61,808,671	
Total Requirements	37	57	607	1,433		26,400,820	3,695,920	20,168,022	4,349,142	0	175,608,046	192,040,387	166,584,993	

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:	3.69000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,098,025

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:	3.36948
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	-1,140,546

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

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:	3.69000
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,098,025

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:	3.36948
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	-1,140,546.

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