

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
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: 4/18/2023 Meeting Time: 10:00 AM Meeting Location: Pottawattamie County Board of Supervisors Hearing Room 227 S 6th St, 2nd Floor 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 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	48,121,783	47,276,490	46,476,460	1.75
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,642,000	1,647,000	1,729,900	
Net Current Property Taxes	4	46,479,783	45,629,490	44,746,560	
Delinquent Property Tax Revenue	5	3,000	3,000	316,720	
Penalties, Interest & Costs on Taxes	6	147,000	147,000	377,915	
Other County Taxes/TIF Tax Revenues	7	8,921,944	8,526,302	9,420,528	-2.68
Intergovernmental	8	24,150,707	25,251,222	33,838,357	
Licenses & Permits	9	307,300	307,300	356,665	
Charges for Service	10	3,763,625	3,719,310	3,660,904	
Use of Money & Property	11	381,505	393,005	323,627	
Miscellaneous	12	3,611,000	3,717,201	4,129,602	
Subtotal Revenues	13	87,765,864	87,693,830	97,170,878	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	1,822,307	20,629,668	
Operating Transfers In	15	14,887,526	10,700,992	13,290,783	
Proceeds of Fixed Asset Sales	16	0	500,000	0	
Total Revenues & Other Sources	17	102,653,390	100,717,129	131,091,329	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	38,641,402	37,267,238	34,175,052	6.33
Physical Health and Social Services	19	5,698,375	5,647,998	4,719,564	9.88
Mental Health, ID & DD	20	0	0	3,004,514	
County Environment and Education	21	17,940,575	10,278,872	11,416,715	25.36
Roads & Transportation	22	18,527,047	16,927,020	14,917,243	11.44
Government Services to Residents	23	2,586,529	2,537,729	2,394,979	3.92
Administration	24	18,563,715	17,135,987	15,756,287	8.54
Nonprogram Current	25	0	0	0	
Debt Service	26	3,542,825	3,514,990	3,405,303	2.00
Capital Projects	27	11,162,285	11,314,995	5,257,120	45.71
Subtotal Expenditures	28	116,662,753	104,624,829	95,046,777	
Other Financing Uses:					
Operating Transfers Out	29	14,887,526	9,448,651	13,304,873	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	131,550,279	114,073,480	108,351,650	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-28,896,889	-13,356,351	22,739,679	
Beginning Fund Balance - July 1,	33	71,191,998	84,548,349	61,808,670	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	14,015,187	0	52,404,053	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	4,917,049	0	9,553,923	
Fund Balance - Unassigned	39	23,362,873	71,191,998	22,590,373	
Total Ending Fund Balance - June 30,	40	42,295,109	71,191,998	84,548,349	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	
41,661,189	
Rural Only Levies*:	Urban Areas:
6,460,594	7.56484
Special District Levies*:	Rural Areas:
0	10.93432
TIF Tax Revenues:	Any special district tax rates not included.
0	
Utility Replacement Excise Tax:	
2,435,444	

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

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:	1,097,741

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:	