

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/22/2025 Meeting Time: 10:00 AM Meeting Location: Pottawattamie County Courthouse 227 S 6th St, 2nd Floor- Board Hearing Room 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.pottawattamie-county-ia.gov/>

County Telephone Number
 (712) 328-5644

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	49,719,740	50,607,838	46,661,030	3.23
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	49,719,740	50,607,838	46,661,030	
Delinquent Property Tax Revenue	5	3,000	3,000	9,575	
Penalties, Interest & Costs on Taxes	6	132,000	132,000	361,150	
Other County Taxes/TIF Tax Revenues	7	8,804,727	8,765,937	9,870,267	-5.55
Intergovernmental	8	25,468,883	24,771,583	27,549,506	
Licenses & Permits	9	319,250	319,250	334,766	
Charges for Service	10	3,834,425	3,488,525	3,594,883	
Use of Money & Property	11	3,264,814	2,457,827	5,160,177	
Miscellaneous	12	2,266,706	3,044,813	2,885,687	
Subtotal Revenues	13	93,813,545	93,590,773	96,427,041	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	15,919,168	11,290,857	13,604,617	
Proceeds of Fixed Asset Sales	16	0	230,000	83,768	
Total Revenues & Other Sources	17	109,732,713	105,111,630	110,115,426	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	42,669,659	40,485,767	38,659,392	5.06
Physical Health and Social Services	19	6,428,065	6,073,237	5,433,438	8.77
County Environment and Education	21	8,282,016	12,217,606	10,481,400	-11.11
Roads & Transportation	22	20,468,827	20,845,400	15,751,734	13.99
Government Services to Residents	23	2,555,019	2,504,687	2,419,707	2.76
Administration	24	13,502,357	17,645,807	15,879,180	-7.79
Nonprogram Current	25	0	0	0	
Debt Service	26	2,074,437	2,947,475	3,539,125	-23.44
Capital Projects	27	3,775,000	3,430,420	9,238,106	-36.08
Subtotal Expenditures	28	99,755,380	106,150,399	101,402,082	
Other Financing Uses:					
Operating Transfers Out	29	15,919,168	11,507,172	15,604,617	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	115,674,548	117,657,571	117,006,699	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-5,941,835	-12,545,941	-6,891,273	
Beginning Fund Balance - July 1,	33	61,631,926	74,177,867	81,069,140	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	26,971,539	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	5,870,783	0	0	
Fund Balance - Unassigned	39	22,847,769	61,631,926	74,177,867	
Total Ending Fund Balance - June 30,	40	55,690,091	61,631,926	74,177,867	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	42,895,885				
Rural Only Levies*:	6,823,855	Urban Areas:		6.87510	
Special District Levies*:	0	Rural Areas:		10.14644	
TIF Tax Revenues:	142,700	Any special district tax rates not included.			
Utility Replacement Excise Tax:	2,343,527				

Explanation of any significant items in the budget or additional virtual meeting information:
Proposed property tax does not exceed current tax rate.