

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	45,263,875	42,855,278	5.02
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,647,000	0	0	
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	20,014,270	19,068,279	15,858,247	12.34
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	7,753,162	7,902,281	31.48
Subtotal Expenditures	28	115,037,492	105,753,201	89,730,052	
Other Financing Uses:					
Operating Transfers Out	29	7,218,762	8,007,644	15,046,270	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	122,256,254	113,760,845	104,776,322	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-24,927,690	16,470,871	10,718,725	
Beginning Fund Balance - July 1,	33	78,279,542	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	23,509,077	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	31,878,940	78,279,542	61,808,671	
Total Ending Fund Balance - June 30,	40	53,351,852	78,279,542	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 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