

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/23/2024 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 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	50,607,838	46,479,783	45,219,993	5.79
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	50,607,838	46,479,783	45,219,993	
Delinquent Property Tax Revenue	5	3,000	3,000	10,484	
Penalties, Interest & Costs on Taxes	6	147,000	147,000	332,362	
Other County Taxes/TIF Tax Revenues	7	8,904,646	8,959,744	9,849,302	-4.92
Intergovernmental	8	25,505,433	25,312,814	24,840,161	
Licenses & Permits	9	319,300	319,300	365,165	
Charges for Service	10	3,310,625	3,234,679	4,782,270	
Use of Money & Property	11	1,992,752	3,873,527	1,377,337	
Miscellaneous	12	2,029,650	2,734,270	2,906,534	
Subtotal Revenues	13	92,820,244	91,064,117	89,683,608	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	1,822,307	
Operating Transfers In	15	10,796,617	12,673,101	10,684,907	
Proceeds of Fixed Asset Sales	16	0	75,000	317,225	
Total Revenues & Other Sources	17	103,616,861	103,812,218	102,508,047	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	41,174,800	40,052,321	36,336,318	6.45
Physical Health and Social Services	19	5,791,236	5,661,106	4,994,326	7.68
County Environment and Education	21	13,031,841	13,301,682	8,387,820	24.65
Roads & Transportation	22	20,171,500	18,868,382	15,179,980	15.27
Government Services to Residents	23	2,567,173	2,461,548	2,253,073	6.74
Administration	24	19,004,537	16,578,436	15,064,603	12.32
Nonprogram Current	25	0	0	0	
Debt Service	26	2,947,475	3,542,825	3,510,689	-8.37
Capital Projects	27	3,460,295	10,204,562	9,589,639	-39.93
Subtotal Expenditures	28	108,148,857	110,670,862	95,316,448	
Other Financing Uses:					
Operating Transfers Out	29	10,796,617	14,673,101	10,684,906	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	118,945,474	125,343,963	106,001,354	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-15,328,613	-21,531,745	-3,493,307	
Beginning Fund Balance - July 1,	33	59,537,391	81,069,136	84,562,443	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	17,210,926	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	3,574,644	0	0	
Fund Balance - Unassigned	39	23,423,208	59,537,391	81,069,136	
Total Ending Fund Balance - June 30,	40	44,208,778	59,537,391	81,069,136	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	43,917,313				
Rural Only Levies*:	6,690,525	Urban Areas:		7.32578	
Special District Levies*:	0	Rural Areas:		10.59712	
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	2,405,146				

Explanation of any significant items in the budget or additional virtual meeting information:
 Increased expenses to continue operations of the county.