

NOTICE OF PUBLIC HEARING

Pottawattamie County

**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:	4
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	2,374,438

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.

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COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE	CO NO:
Pottawattamie	Fiscal Year July 1, 2017 - June 30, 2018	78

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
03/14/2017	6:00 p.m.	Board of Supervisors Hearing Room

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.

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 Web Site (if available):	County Telephone Number:
	712-328-5644

Iowa Department of Management Form 630 (Publish)	Budget 2017/2018	Re-Est 2016/2017	Actual 2015/2016	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property*	1 42,197,772	42,190,945	42,139,128	0.07
Less: Uncollected Delinquent Taxes - Levy Year	2 0		0	
Less: Credits to Taxpayers	3 1,472,000	1,484,201	1,795,977	
Net Current Property Taxes	4 40,725,772	40,706,744	40,343,151	
Delinquent Property Tax Revenue	5 5,000	368	20,344	
Penalties, Interest & Costs on Taxes	6 317,000	317,000	344,317	
Other County Taxes/TIF Tax Revenues	7 9,184,069	8,191,476	9,151,969	0.18
Intergovernmental	8 18,935,866	19,031,036	19,559,710	
Licenses & Permits	9 275,425	273,425	217,881	
Charges for Service	10 2,307,750	2,331,850	2,911,174	
Use of Money & Property	11 92,305	86,855	131,305	
Miscellaneous	12 3,137,850	3,536,993	1,835,541	
Subtotal Revenues	13 74,981,037	74,475,747	74,515,392	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0		4,810,334	
Operating Transfers In	15 7,925,000	9,875,416	9,742,732	
Proceeds of Fixed Asset Sales	16 0		2,600	
Total Revenues & Other Sources	17 82,906,037	84,351,163	89,071,058	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 30,719,905	27,720,118	26,923,123	6.82
Physical Health and Social Services	19 3,718,447	5,011,873	4,880,008	-12.71
Mental Health, ID & DD	20 3,312,475	2,753,577	3,485,818	-2.52
County Environment and Education	21 6,610,606	6,720,867	4,699,986	18.6
Roads & Transportation	22 15,160,290	14,748,496	12,236,360	11.31
Government Services to Residents	23 2,265,099	2,434,788	1,969,807	7.23
Administration	24 7,901,842	7,444,395	6,907,856	6.95
Nonprogram Current	25 0	0	0	
Debt Service	26 2,972,408	3,923,502	6,554,507	-32.66
Capital Projects	27 6,650,000	5,355,043	2,813,095	53.75
Subtotal Expenditures	28 79,311,072	76,112,659	70,470,560	
Other Financing Uses:				
Operating Transfers Out	29 7,925,000	9,875,416	9,742,732	
Refunded Debt/Payments to Escrow	30 0		0	
Total Expenditures & Other Uses	31 87,236,072	85,988,075	80,213,292	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses				
Beginning Fund Balance - July 1,	32 -4,330,035	-1,636,912	8,857,766	
Increase (Decrease) in Reserves (GAAP Budgeting)	33 33,178,650	34,815,562	25,957,796	
Fund Balance - Nonspendable	34 0		0	
Fund Balance - Restricted	35 0		0	
Fund Balance - Restricted	36 11,456,939	18,205,958	23,927,812	
Fund Balance - Committed	37 0		0	
Fund Balance - Assigned	38 3,769,181	2,329,941	2,351,475	
Fund Balance - Unassigned	39 13,622,495	12,642,751	8,536,275	
Total Ending Fund Balance - June 30,	40 28,848,615	33,178,650	34,815,562	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:	36,564,476	Urban Areas:	8.14576
Rural Only Levies*:	5,633,296	Rural Areas:	11.51524
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0	Date:	2/24/2017
Utility Replacmnt. Excise Tax:	2,576,369		

Explanation of any significant items in the budget:

Pottawattamie County ADOPTED BUDGET SUMMARY

2/24/2017

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2017/2018 (F)	2016/2017 (G)	2015/2016 (H)	
REVENUES & OTHER FINANCING SOURCES									
Taxes Levied on Property	1	31,731,720	7,661,855	2,804,197		42,197,772	42,190,945	42,139,128	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0		0	2
Less: Credits to Taxpayers	3	1,198,000	274,000			1,472,000	1,484,201	1,795,977	3
Net Current Property Taxes	4	30,533,720	7,387,855	2,804,197		40,725,772	40,706,744	40,343,151	4
Delinquent Property Tax Revenue	5	5,000	0			5,000	368	20,344	5
Penalties, Interest & Costs on Taxes	6	317,000				317,000	317,000	344,317	6
Other County Taxes/TIF Tax Revenues	7	3,993,450	5,025,408	0	165,211	9,184,069	8,191,476	9,151,969	7
Intergovernmental	8	10,907,134	7,528,732	500,000	0	18,935,866	19,031,036	19,559,710	8
Licenses & Permits	9	425	275,000			275,425	273,425	217,881	9
Charges for Service	10	2,251,250	56,500			2,307,750	2,331,850	2,911,174	10
Use of Money & Property	11	92,305	0			92,305	86,855	131,305	11
Miscellaneous	12	515,850	2,122,000	500,000		3,137,850	3,536,993	1,835,541	12
Subtotal Revenues	13	48,616,134	22,395,495	1,000,000	2,969,408	74,981,037	74,475,747	74,515,392	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0			0		4,810,334	14
Operating Transfers In	15	25,000	7,900,000	0	0	7,925,000	9,875,416	9,742,732	15
Proceeds of Fixed Asset Sales	16	0	0			0		2,600	16
Total Revenues & Other Sources	17	48,641,134	30,295,495	1,000,000	2,969,408	82,906,037	84,351,163	89,071,058	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	18	29,993,931	725,974			30,719,905	27,720,118	26,923,123	18
Physical Health and Social Services	19	3,521,614	196,833			3,718,447	5,011,873	4,880,008	19
Mental Health, ID & DD	20	1,150,688	2,161,787			3,312,475	2,753,577	3,485,818	20
County Environment and Education	21	2,231,626	4,378,980			6,610,606	6,720,867	4,699,986	21
Roads & Transportation	22	400	15,159,890			15,160,290	14,748,496	12,236,360	22
Government Services to Residents	23	2,231,099	34,000			2,265,099	2,434,788	1,969,807	23
Administration	24	7,888,342	13,500			7,901,842	7,444,395	6,907,856	24
Nonprogram Current	25	0	0			0	0	0	25
Debt Service	26	0	0	2,972,408	0	2,972,408	3,923,502	6,554,507	26
Capital Projects	27	0	4,750,000	1,900,000	0	6,650,000	5,355,043	2,813,095	27
Subtotal Expenditures	28	47,017,700	27,420,964	1,900,000	2,972,408	79,311,072	76,112,659	70,470,560	28
Other Financing Uses:									
Operating Transfers Out	29	25,000	7,900,000	0	0	7,925,000	9,875,416	9,742,732	29
Refunded Debt/Payments to Escrow	30	0	0			0		0	30
Total Expenditures & Other Uses	31	47,042,700	35,320,964	1,900,000	2,972,408	87,236,072	85,988,075	80,213,292	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	1,598,434	-5,025,469	-900,000	-3,000	-4,330,035	-1,636,912	8,857,766	32
Beginning Fund Balance - July 1,	33	20,428,082	11,357,765	972,296	420,507	33,178,650	34,815,562	25,957,796	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0		0	34
Fund Balance - Nonspendable	35	0	0			0		0	35
Fund Balance - Restricted	36	4,909,840	6,057,296	72,296	417,507	11,456,939	18,205,958	23,927,812	36
Fund Balance - Committed	37	0	0			0		0	37
Fund Balance - Assigned	38	3,769,181	0			3,769,181	2,329,941	2,351,475	38
Fund Balance - Unassigned	39	13,347,495	275,000	0	0	13,622,495	12,642,751	8,536,275	39
Total Ending Fund Balance - June 30,	40	22,026,516	6,332,296	72,296	417,507	28,848,615	33,178,650	34,815,562	40

Proposed tax rate per \$1,000 valuation for County purposes: 8.14576 urban areas; 11.51524 rural areas; Any special district rates excluded. _____
This line and the next line reserved for notes: _____

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2017 - June 30, 2018

Iowa Department of Management

2/24/2017

County Name: Pottawattamie

County Number: 78

Date Budget Adopted: 3/14/2017

Budget Basis: CASH

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.

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.

There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Maximum County Mental Health and Disabilities Services Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services	4,745,180
2M County Population Expenditure Target Amount	4,428,765
3M Maximum County Services Fund Levy Dollars	4,428,765

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4M County MHDS Fund Levy Dollars (cannot exceed 3M above)

	(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
			2,154,433		
A. Countywide Levies:					
General Basic	18,995,520	4,748,875,595	4	4,471,441,673	17,885,767
+ Cemetery (Pioneer - 331.424B)			0		0
= Total for General Basic	18,995,520				17,885,767
<i>Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement</i>					0
General Supplemental	14,705,050		3.09653		13,845,953
<i>Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement</i>	3,638,419				3,425,840
County MHDS Fund (from '4M' certification above)	2,154,433		0.45367		2,028,559
Debt Service (from Form 703 col. I Countywide total)	2,969,408	4,985,938,631	0.59556	4,708,504,709	2,804,197
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
Subtotal Countywide (A)	38,824,411		8.14576		36,564,476
B. All Rural Services Only Levies:		1,765,769,202		1,671,859,255	
Rural Services Basic	5,949,730		3.36948		5,633,296
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
Subtotal All Rural Services Only (B)	5,949,730		3.36948		5,633,296
Subtotal Countywide/All Rural Services (A + B)	44,774,141		11.51524		42,197,772
C. Special District Levies:					
Flood & Erosion			0	0	0
Voted Emergency Medical Services (partial county)			0	0	0
Other (specify)	0		0	0	0
Other (specify)			0	0	0
Other (specify)			0	0	0
Township ES Levies (Summary from Form 638-RE)	0		0	0	0
Subtotal Special Districts (C)	0				0
GRAND TOTAL (A + B + C)	44,774,141				42,197,772

Compensation Schedule for FY:

Elected Official:
 Attorney
 Auditor
 Recorder
 Treasurer
 Sheriff
 Supervisors
 Supervisor Vice Chair, if different
 Supervisor Chair, if different

2017/2018 Annual Salary:
129,732
79,888
79,888
79,888
124,150
44,353

Number of Official County Newspapers: 4

Names of Official County Newspapers:

1	Avoca Journal Herald
2	Neola Gazette
3	The Daily Nonpareil
4	Oakland Herald
5	
6	

The County Auditor represents the following to be true:

- The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.
- All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published amounts.
- Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.
- Budget was approved by Resolution #
- This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (signature)

County Auditor (signature)

TOWNSHIP EMERGENCY SERVICES LEVIES
Fiscal Year July 1, 2017 - June 30, 2018

TOWNSHIP NAME	RECORD KEY	(P) UTILITY Replacement AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) 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

REVENUES DETAIL

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual	
												2017/2018 (L)	2016/2017 (M)	2015/2016 (N)	
TAXES LEVIED ON PROPERTY	1	17,885,767	13,845,953					0				42,197,772	42,190,945	42,139,128	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2											0		0	2
LESS: CREDITS TO TAXPAYERS	3	641,000	557,000									1,472,000	1,484,201	1,795,977	3
=1000 NET CURRENT PROPERTY TAXES	*4	17,244,767	13,288,953									40,725,772	40,706,744	40,343,151	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	5,000										5,000	368	20,344	*5
11xx PENALTIES, INT. & COSTS ON TAXES	*6	317,000										317,000	317,000	344,317	*6
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7	14,600	8,500									26,200	27,826	40,717	7
13xx Local Option Taxes	8	1,500										4,581,500	3,366,500	3,982,774	8
14xx Gambling Taxes	9			2,000,000								2,000,000	2,000,000	2,201,404	9
15xx TIF Tax Revenues	10											0	0	0	10
16xx Utility Replacement Taxes, 17xx	11	1,109,753	859,097									2,576,369	2,797,150	2,927,074	11
Subtotal (lines 7 - 11)	*12	1,125,853	867,597	2,000,000	128,874	816,534	0	3,500,000	580,000	0	165,211	9,184,069	8,191,476	9,151,969	*12
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13	175,000										6,311,435	6,423,883	7,331,736	13
21xx State Replacements Against Levied Taxes	14	641,000	557,000									1,472,000	1,484,201	1,795,977	14
22xx Other State Tax Replacements	15	556,700	425,100									1,094,550	1,094,658	1,415,219	15
23xx, 24xx State/Federal Pass-thru Revenues	16	540,904		1,199,388								1,740,292	1,955,469	2,102,664	16
25xx Contributions From Other Intergovernmental Units	17	5,292,542	360,000	35,000								5,764,644	5,650,101	5,846,262	17
26xx, 27xx State Grants and Entitlements	18	447,500		655,000								2,530,945	2,370,724	940,487	18
28xx Federal Grants and Entitlements	19	22,000										22,000	52,000	110,376	19
29xx Payments in Lieu of Taxes	20											0		16,989	20
Subtotal (lines 13 - 20)	*21	7,675,646	1,342,100	1,889,388	155,250	288,552	0	6,866,930	218,000	500,000	0	18,935,866	19,031,036	19,559,710	*21
3xxx LICENSES & PERMITS	*22	425										275,425	273,425	217,881	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	2,251,250										2,307,750	2,331,850	2,911,174	*23
6xxx USE OF MONEY & PROPERTY	*24	92,305										92,305	86,855	131,305	*24
8xxx MISCELLANEOUS	*25	173,850	300,000	42,000								3,137,850	3,536,993	1,835,541	*25
Total Revenues*	26	28,886,096	15,798,650	3,931,388	2,223,183	6,881,882	0	10,400,430	2,890,000	1,000,000	2,969,408	74,981,037	74,475,747	74,515,392	26
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27											0		500,000	27
9020 From Rural Services Basic	28											4,900,000	4,900,000	4,700,000	28
90xx From Other Budgetary Funds	29			25,000								3,025,000	4,975,416	4,542,732	29
Subtotal (lines 27 - 29)	30	0	0	25,000	0	0	0	7,900,000	0	0	0	7,925,000	9,875,416	9,742,732	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0		4,810,334	31
92xx PROCEEDS\GEN FIXED ASSET SALES	32											0		2,600	32
Total Revenues and Other Sources	33	28,886,096	15,798,650	3,956,388	2,223,183	6,881,882	0	18,300,430	2,890,000	1,000,000	2,969,408	82,906,037	84,351,163	89,071,058	33
BEGINNING FUND BALANCE JULY 1,	34	11,602,437	5,507,208	3,318,437	519,110	1,555,250		6,345,001	2,938,404	972,296	420,507	33,178,650	34,815,562	25,957,796	34
TOTAL RESOURCES	35	40,488,533	21,305,858	7,274,825	2,742,293	8,437,132	0	24,645,431	5,828,404	1,972,296	3,389,915	116,084,687	119,166,725	115,028,854	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0		0	0	0	0	36

**SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES**

County Name: Pottawattamie

County No: 78
2/24/2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2017/2018 (L)	2016/2017 (M)	2015/2016 (N)		
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	3,431,041	2,121,763			530,974			125,000		6,208,778	5,418,440	5,393,440	1
1010 - Investigations	2	601,909	215,211								817,120	773,608	800,910	2
1020 - Unified Law Enforcement	3										0		0	3
1030 - Contract Law Enforcement	4										0			4
1040 - Law Enforcement Communications	5	2,593,812	762,877								3,356,689	2,976,338	2,734,800	5
1050 - Adult Correctional Services	6	9,352,002	3,099,215								12,451,217	11,480,746	10,821,974	6
1060 - Administration	7	493,213	131,520								624,733	595,822	807,051	7
Subtotal	8	16,471,977	6,330,586	0	0	530,974	0	0	125,000	0	23,458,537	21,244,954	20,558,175	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	2,201,564	721,477	48,250						70,000	3,041,291	2,765,718	2,825,715	9
1110 - Medical Examinations	10	358,933	25,825								384,758	374,164	354,713	10
1120 - Child Support Recovery	11										0		0	11
Subtotal	12	2,560,497	747,302	48,250	0	0	0	0	70,000	0	3,426,049	3,139,882	3,180,428	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13										0		0	13
1210 - Emergency Management	14		3,638,419								3,638,419	3,138,615	2,994,683	14
1220 - Fire Protection and Rescue Services	15										0		0	15
1230 - E911 Service Board	16										0			16
Subtotal	17	0	3,638,419	0	0	0	0	0	0	0	3,638,419	3,138,615	2,994,683	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18										0		0	18
1410 - Research & Other Assistance	19										0		0	19
1420 - Bailiff Services	20										0		0	20
Subtotal	21	0	0	0	0	0	0	0	0	0	0	0	0	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22		3,900								3,900	3,900	2,052	22
1510 - (Reserved)	23													23
1520 - Detention Services	24		120,000								120,000	120,000	136,736	24
1530 - Court Costs	25		7,000								7,000	7,000	1,686	25
1540 - Service of Civil Papers	26										0			26
Subtotal	27	0	130,900	0	0	0	0	0	0	0	130,900	130,900	140,474	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28										0		0	28
1610 - Juvenile Representation Services	29										0		0	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		66,000								66,000	65,767	49,363	30
Subtotal	31	0	66,000	0	0	0	0	0	0	0	66,000	65,767	49,363	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	19,032,474	10,913,207	48,250	0	530,974	0	0	195,000	0	30,719,905	27,720,118	26,923,123	32

**SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)		
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1		703,700							703,700	670,000	647,176	1	
3010 - Communicable Disease Prevention & Control Services	2									0		0	2	
3020 - Sanitation	3				191,833					191,833	186,573	179,074	3	
3040 - Health Administration	4	499,634								499,634	495,783	374,200	4	
3050 - Support of Hospitals	5									0		0	5	
Subtotal	6	499,634	0	703,700	0	191,833	0	0	0	1,395,167	1,352,356	1,200,450	6	
SERVICES TO POOR PROGRAM														
3100 - Administration	7	321,065	15,457							336,522	319,786	272,887	7	
3110 - General Welfare Services	8	113,400								113,400	110,100	88,376	8	
3120 - Care in County Care Facility	9									0		0	9	
Subtotal	10	434,465	15,457	0	0	0	0	0	0	449,922	429,886	361,263	10	
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	280,860	104,504							385,364	383,326	366,990	11	
3210 - General Services to Veterans	12	36,050								36,050	34,100	30,981	12	
Subtotal	13	316,910	104,504	0	0	0	0	0	0	421,414	417,426	397,971	13	
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14	184,578	1,251,326						5,000	1,440,904	1,471,815	1,384,572	14	
3310 - Family Protective Services	15									0		0	15	
3320 - Services for Disabled Children	16									0			16	
Subtotal	17	184,578	1,251,326	0	0	0	0	0	5,000	1,440,904	1,471,815	1,384,572	17	
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	6,000								6,000	6,000	6,000	18	
3410 - Other Social Services	19									0	1,329,350	1,492,108	19	
3420 - Soc Serv Bus Operations	20									0		0	20	
Subtotal	21	6,000	0	0	0	0	0	0	0	6,000	1,335,350	1,498,108	21	
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22	5,040								5,040	5,040	37,644	22	
3510 - Preventive Services	23									0		0	23	
Subtotal	24	5,040	0	0	0	0	0	0	0	5,040	5,040	37,644	24	
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	1,446,627	1,371,287	703,700	0	191,833	0	0	5,000	0	3,718,447	5,011,873	4,880,008	25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

SERVICES TO PERSONS WITH:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual	
										2017/2018 (L)	2016/2017 (M)	2015/2016 (N)	
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS													
400X - Information & Education Services	1									0		0	1
402X - Coordination Services	2			578,369						578,369	560,661	275,721	2
403X - Personal & Environmental Sprt	3									0	2,286	1,228	3
404X - Treatment Services	4									0	54,620	65,727	4
405X - Vocational & Day Services	5									0		0	5
406X - Lic/Certified Living Arrangements	6									0		0	6
407X - Inst/Hospital & Commit Services	7			96,687						96,687	86,172	41,432	7
Subtotal	8	0	0	675,056	0	0	0	0	0	675,056	703,739	384,108	8
42XX - INTELLECTUAL DISABILITY													
420X - Information & Education Services	9									0		0	9
422X - Coordination Services	10									0		0	10
423X - Personal & Environmental Sprt	11									0		0	11
424X - Treatment Services	12									0		0	12
425X - Vocational & Day Services	13									0		0	13
426X - Lic/Certified Living Arrangements	14									0		0	14
427X - Inst/Hospital & Commit Services	15									0		0	15
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES													
430X - Information & Education Services	17									0		0	17
432X - Coordination Services	18									0		0	18
433X - Personal & Environmental Sprt	19									0		0	19
434X - Treatment Services	20									0		0	20
435X - Vocational & Day Services	21									0		0	21
436X - Lic/Certified Living Arrangements	22									0		0	22
437X - Inst/Hospital & Commit Services	23									0		0	23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0	24
44XX - GENERAL ADMINISTRATION													
4411 - Direct Administration	25			276,731						276,731	239,838	220,071	25
4412 - Purchased Administration	26									0	10,000	20,000	26
4413 - Distrib to Regional Fiscal Agent	27			1,210,000						1,210,000	1,800,000	2,861,639	27
Subtotal	28	0	0	1,486,731	0	0	0	0	0	1,486,731	2,049,838	3,101,710	28
45XX - COUNTY PRVD CASE MGMT													
Subtotal	29			1,150,688						1,150,688		0	29
46XX - COUNTY PRVD SERVICES													
Subtotal	30									0		0	30
47XX - BRAIN INJURY													
470X - Information & Education Services	31									0		0	31
472X - Coordination Services	32									0		0	32
473X - Personal & Environmental Sprt	33									0		0	33
474X - Treatment Services	34									0		0	34
475X - Vocational & Day Services	35									0		0	35
476X - Lic/Certified Living Arrangements	36									0		0	36
477X - Inst/Hospital & Commit Services	37									0		0	37
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0	38
TOTAL - MENTAL HEALTH, ID & DD	39	0	0	1,150,688	2,161,787	0	0	0	0	3,312,475	2,753,577	3,485,818	39

**SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2017/2018 (L)	2016/2017 (M)	2015/2016 (N)		
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1							450,000			450,000	532,777	406,148	1
6010 - Weed Eradication	2									0			0	2
6020 - Solid Waste Disposal	3	87,800			262,443					350,243	234,485	240,800		3
6030 - Environmental Restoration	4									0			0	4
Subtotal	5	87,800	0	0	262,443	0	0	450,000	0	800,243	767,262	646,948		5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	157,323	48,305	165,000				415,000		785,628	906,817	674,195		6
6110 - Maintenance & Operations	7	773,269	228,786	12,000						1,014,055	962,340	867,343		7
6120 - Recreation & Environmental Educ.	8	208,050	80,713							288,763	290,925	311,465		8
Subtotal	9	1,138,642	357,804	177,000	0	0	0	415,000	0	2,088,446	2,160,082	1,853,003		9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10				165,222			6,500		171,722	199,526	187,972		10
6210 - Animal Bounties & State Apiarist Expenses	11	300								300	300	0		11
Subtotal	12	300	0	0	165,222	0	0	6,500	0	172,022	199,826	187,972		12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13				779,195					779,195	744,914	730,387		13
6310 - Housing Rehabilitation & Develop.	14									0		0		14
6320 - Economic Development	15			455,080				2,000,000		2,455,080	2,539,057	983,286		15
Subtotal	16	0	0	455,080	0	779,195	0	2,000,000	0	3,234,275	3,283,971	1,713,673		16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17				300,620					300,620	294,726	283,390		17
6410 - Historic Preservation	18	15,000								15,000	15,000	15,000		18
6420 - Fair & 4-H Clubs	19									0		0		19
6430 - Fairgrounds	20									0		0		20
6440 - Memorial Halls	21									0		0		21
6450 - Other Educational Services	22									0		0		22
Subtotal	23	15,000	0	0	0	300,620	0	0	0	315,620	309,726	298,390		23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property	24									0		0		24
6510 - Buildings	25									0		0		25
6520 - Equipment	26									0		0		26
6530 - Public Facilities	27									0		0		27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0		28
TOTAL - COUNTY ENVIRONMT. & ED.	29	1,241,742	357,804	632,080	0	1,507,480	0	0	2,871,500	0	6,610,606	6,720,867	4,699,986	29

**SERVICE AREA 7
 ROADS & TRANSPORTATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)	
	SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
7000 - Administration	1						667,900			667,900	667,903	410,393	1
7010 - Engineering	2		400				1,101,935			1,102,335	1,049,750	880,194	2
Subtotal	3	0	0	400	0	0	1,769,835	0	0	1,770,235	1,717,653	1,290,587	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						1,710,555			1,710,555	1,871,893	1,393,067	4
7110 - Roads	5						7,804,339			7,804,339	7,172,981	6,256,312	5
7120 - Snow & Ice Control	6						202,500			202,500	433,098	473,154	6
7130 - Traffic Controls	7						501,466			501,466	290,343	226,688	7
7140 - Road Clearing	8						80,000			80,000	505,633	270,284	8
Subtotal	9	0	0	0	0	0	10,298,860	0	0	10,298,860	10,273,948	8,619,505	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						1,100,000			1,100,000	600,000	370,911	10
7210 - Equipment Operations	11						1,907,695			1,907,695	2,036,245	1,795,070	11
7220 - Tools, Materials & Supplies	12						33,500			33,500	20,650	31,635	12
7230 - Real Estate & Buildings	13						50,000			50,000	100,000	128,652	13
Subtotal	14	0	0	0	0	0	3,091,195	0	0	3,091,195	2,756,895	2,326,268	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0		0	15
7310 - Ground Transportation	16									0		0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	400	0	0	15,159,890	0	0	15,160,290	14,748,496	12,236,360	18

**SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Pottawattamie County No: 78
2/24/2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	771,797								771,797	1,004,331	711,464	1
8010 - Local Elections	2									0		0	2
8020 - Township Officials	3				6,000					6,000	6,000	5,260	3
Subtotal	4	0	771,797	0	6,000	0	0	0	0	777,797	1,010,331	716,724	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	5	512,498	251,891							764,389	736,295	634,611	5
8101 - Drivers License Services	6									0		0	6
8110 - Recording of Public Documents	7	486,156	208,757					28,000		722,913	688,162	618,472	7
Subtotal	8	998,654	460,648	0	0	0	0	28,000	0	1,487,302	1,424,457	1,253,083	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	998,654	1,232,445	0	6,000	0	0	28,000	0	2,265,099	2,434,788	1,969,807	9

**SERVICE AREA 9
ADMINISTRATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS					
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)			
POLICY & ADMINISTRATION PROGRAM															
9000 - General County Management	1	667,076	314,383	75,500								1,056,959	1,158,597	885,757	1
9010 - Administrative Management Services	2	576,416	214,971	500								791,887	769,315	666,719	2
9020 - Treasury Management Services	3	631,858	235,700									867,558	797,995	691,020	3
9030 - Other Policy & Administration	4	187,432		16,030		3,500						206,962	204,890	196,352	4
Subtotal	5	2,062,782	765,054	92,030	0	3,500	0	0	0	0		2,923,366	2,930,797	2,439,848	5
CENTRAL SERVICES PROGRAM															
9100 - General Services	6	1,079,952	294,519									1,374,471	1,346,805	1,189,561	6
9110 - Information Technology Services	7	1,717,450	261,417									1,978,867	1,838,118	1,663,383	7
9120 - GIS Systems	8	227,846	54,125									281,971	333,436	297,708	8
Subtotal	9	3,025,248	610,061	0	0	0	0	0	0	0		3,635,309	3,518,359	3,150,652	9
RISK MANAGEMENT SERVICES PROGRAM															
9200 - Tort Liability	10		315,000									315,000	53,535	465,167	10
9210 - Safety of Workplace	11	98,825	889,342									988,167	926,704	833,227	11
9220 - Fidelity of Public Officers	12											0		0	12
9230 - Unemployment Compensation	13		30,000			10,000						40,000	15,000	18,962	13
Subtotal	14	98,825	1,234,342	0	0	10,000	0	0	0	0		1,343,167	995,239	1,317,356	14
TOTAL - ADMINISTRATION	15	5,186,855	2,609,457	92,030	0	13,500	0	0	0	0		7,901,842	7,444,395	6,907,856	15

SERVICE AREA 0

CountyName:

Pottawattamie County No: 78
2/24/2017

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual		
												2017/2018 (L)	2016/2017 (M)	2015/2016 (N)		
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1											0			0	1
0020 - Interest on Short-Term Debt	2											0			0	2
0030 - Other Nonprogram Current	3											0			0	3
0040 - Other County Enterprises	4											0			0	4
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
LONG-TERM DEBT SERVICE																
0100 - Principal	6											2,820,000	2,820,000	3,710,000	6,240,000	6
0110 - Interest	7											152,408	152,408	213,502	314,507	7
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0	0	0	2,972,408	2,972,408	3,923,502	6,554,507	8
CAPITAL PROJECTS																
0200 - Roadway Construction	9							4,750,000					4,750,000	2,477,593	323,141	9
0210 - Conservation Land Acquisition/Dev	10												0		0	10
0220 - Other Capital Projects	11								1,900,000			1,900,000	2,877,450	2,489,954		11
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	4,750,000	0	1,900,000		0	6,650,000	5,355,043	2,813,095		12
EXPENDITURES SUMMARY																
- Total Public Safety and Legal Services	13	19,032,474	10,913,207	48,250	0	530,974	0	0	195,000		0	30,719,905	27,720,118	26,923,123		13
- Total Physical Health and Social Services	14	1,446,627	1,371,287	703,700	0	191,833	0	0	5,000		0	3,718,447	5,011,873	4,880,008		14
- Total Mental Health, ID & DD	15	0	0	1,150,688	2,161,787	0	0	0	0		0	3,312,475	2,753,577	3,485,818		15
- Total County Environment and Education	16	1,241,742	357,804	632,080	0	1,507,480	0	0	2,871,500		0	6,610,606	6,720,867	4,699,986		16
- Total Roads & Transportation	17	0	0	400	0	0	0	15,159,890	0		0	15,160,290	14,748,496	12,236,360		17
- Total Governmental Services to Residents	18	998,654	1,232,445	0	0	6,000	0	0	28,000		0	2,265,099	2,434,788	1,969,807		18
- Total Administration	19	5,186,855	2,609,457	92,030	0	13,500	0	0	0		0	7,901,842	7,444,395	6,907,856		19
- Total Nonprogram Current Expenditures	20	0	0	0	0	0	0	0	0		0	0	0	0	0	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		0	2,972,408	3,923,502	6,554,507		21
- Total Capital Projects	22	0	0	0	0	0	4,750,000	0	1,900,000		0	6,650,000	5,355,043	2,813,095		22
TOTAL - ALL EXPENDITURES (lines13-24)	23	27,906,352	16,484,200	2,627,148	2,161,787	2,249,787	0	19,909,890	3,099,500	1,900,000	2,972,408	79,311,072	76,112,659	70,470,560		23
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
- To General Supplemental	24												0		0	24
- To Rural Services Supplemental	25					4,900,000							0		0	25
- To Secondary Roads	26							3,000,000				4,900,000	7,900,000	7,700,000		26
- To Other Budgetary Funds	27			25,000								3,025,000	1,975,416	2,042,732		27
TOTAL OPERATING TRANSFERS OUT	28	0	0	25,000	0	4,900,000	0	3,000,000	0	0	0	7,925,000	9,875,416	9,742,732		28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			0	29
Increase (Decrease) In Reserves (GAAP Budgets)	30											0			0	30
Fund Balance - Nonspendable	31											0			0	31
Fund Balance - Restricted	32		4,821,658	88,182	580,506	1,012,345		1,735,541	2,728,904	72,296	417,507	11,456,939	18,205,958	23,927,812		32
Fund Balance - Committed	33											0			0	33
Fund Balance - Assigned	34			3,769,181								3,769,181	2,329,941	2,351,475		34
Fund Balance - Unassigned	35	12,582,181	0	765,314	0	275,000	0	0	0	0	0	13,622,495	12,642,751	8,536,275		35
TOTAL ENDING FUND BALANCE - JUNE 30,	36	12,582,181	4,821,658	4,622,677	580,506	1,287,345	0	1,735,541	2,728,904	72,296	417,507	28,848,615	33,178,650	34,815,562		36
TOTAL REQUIREMENTS (23+28+29-30+36)	37	40,488,533	21,305,858	7,274,825	2,742,293	8,437,132	0	24,645,431	5,828,404	1,972,296	3,389,915	116,084,687	119,166,725	115,028,854		37

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
This area, lines 1 through 20, is for Countywide Debt Service

FY 2017/2018

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due	Interest Due	Bond Registration Due	Total Obligation Due	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Current Year Utility Replacement & Debt Service Taxes
			2017/2018 (D)	2017/2018 +(E)	2017/2018 +(F)	2017/2018 =(G)		2017/2018 =(I)
1 G O Bond Series, 2013A	865,000	04/02/13	175,000	1,575		176,575		176,575
2 G O Bond Series, 2013B	1,290,000	12/03/13	125,000	18,208		143,208		143,208
3 G O Bond Series, 2014	1,940,000	09/23/14	235,000	23,200		258,200		258,200
4 G O Bond Series, 2015A	4,910,000	05/19/15	1,165,000	23,300		1,188,300		1,188,300
5 G O Bond Series, 2016A	4,670,000	06/07/16	1,120,000	83,125		1,203,125		1,203,125
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
TOTALS FOR COUNTYWIDE DEBT SERVICE:			2,820,000	149,408	0	2,969,408	0	2,969,408
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service								
21						0		0
22						0		0
23						0		0
24						0		0
25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:			0	0	0	0	0	0