

**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:	3.76
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,315,702

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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<b>COUNTY NAME:</b>	<b>NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE</b>	<b>CO NO:</b>
Pottawattamie	Fiscal Year July 1, 2019 - June 30, 2020	78

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

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
03/12/2019	6:00 p.m.	Board of Supervisor's Room, Courthouse

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:			
https://pottcounty-ia.gov		712-328-5641			
Iowa Department of Management Form 630 (Publish)	<b>Budget 2019/2020</b>	<b>Re-Est 2018/2019</b>	<b>Actual 2017/2018</b>	<b>AVG Annual % CHG</b>	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property*	1	44,626,983	43,187,131	42,117,655	2.94
Less: Uncollected Delinquent Taxes - Levy Year	2	0			
Less: Credits to Taxpayers	3	1,712,400	1,716,936	1,880,920	
Net Current Property Taxes	4	42,914,583	41,470,195	40,236,735	
Delinquent Property Tax Revenue	5	3,000	3,000	6,050	
Penalties, Interest & Costs on Taxes	6	317,000	320,000	357,890	
Other County Taxes/TIF Tax Revenues	7	8,149,222	8,097,169	8,118,410	0.19
Intergovernmental	8	19,517,144	19,482,273	18,923,350	
Licenses & Permits	9	279,300	254,300	201,167	
Charges for Service	10	2,516,578	2,493,738	3,118,555	
Use of Money & Property	11	493,070	441,870	434,174	
Miscellaneous	12	4,164,600	3,366,461	1,763,619	
<b>Subtotal Revenues</b>	13	78,354,497	75,929,006	73,159,950	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0		5,260,000	
Operating Transfers In	15	7,525,000	7,998,500	8,968,692	
Proceeds of Fixed Asset Sales	16	0			
<b>Total Revenues &amp; Other Sources</b>	17	85,879,497	83,927,506	87,388,642	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	32,474,119	31,375,670	29,780,706	4.42
Physical Health and Social Services	19	4,093,212	3,895,815	3,509,802	7.99
Mental Health, ID & DD	20	2,298,951	2,165,981	2,497,081	-4.05
County Environment and Education	21	7,943,933	6,949,220	5,383,700	21.47
Roads & Transportation	22	18,882,785	15,768,534	13,851,875	16.76
Government Services to Residents	23	2,462,714	2,370,374	2,115,683	7.89
Administration	24	8,630,099	8,089,286	7,798,148	5.2
Nonprogram Current	25	0	0	0	
Debt Service	26	3,013,290	3,023,708	2,971,908	0.69
Capital Projects	27	3,978,500	7,136,500	3,578,626	5.44
<b>Subtotal Expenditures</b>	28	83,777,603	80,775,088	71,487,529	
Other Financing Uses:					
Operating Transfers Out	29	7,525,000	7,998,500	8,968,692	
Refunded Debt/Payments to Escrow	30	0			
<b>Total Expenditures &amp; Other Uses</b>	31	91,302,603	88,773,588	80,456,221	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-5,423,106	-4,846,082	6,932,421	
Beginning Fund Balance - July 1,	33	42,482,554	47,328,636	40,396,215	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0			
Fund Balance - Nonspendable	35	0			
Fund Balance - Restricted	36	12,646,824		26,682,513	
Fund Balance - Committed	37	0			
Fund Balance - Assigned	38	7,758,906		4,467,039	
Fund Balance - Unassigned	39	16,653,718	42,482,554	16,179,084	
Total Ending Fund Balance - June 30,	40	37,059,448	42,482,554	47,328,636	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	38,770,436	Urban Areas: 8.09573
Rural Only Levies*:	5,856,547	Rural Areas: 11.46521
Special District Levies*:	0	Any special district tax rates not included.
TIF Tax Revenues:	0	
Utility Replacmnt. Excise Tax:	2,651,122	Date: 2/21/2019

Explanation of any significant items in the budget:

**Pottawattamie County PROPOSED BUDGET SUMMARY**

2/21/2019

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2019/2020 (F)	2018/2019 (G)	2017/2018 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	33,722,147	8,057,982	2,846,854		44,626,983	43,187,131	42,117,655	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0			2
Less: Credits to Taxpayers	3	1,433,500	278,900			1,712,400	1,716,936	1,880,920	3
Net Current Property Taxes	4	32,288,647	7,779,082	2,846,854		42,914,583	41,470,195	40,236,735	4
Delinquent Property Tax Revenue	5	3,000	0			3,000	3,000	6,050	5
Penalties, Interest & Costs on Taxes	6	317,000				317,000	320,000	357,890	6
Other County Taxes/TIF Tax Revenues	7	4,118,923	3,866,513	0	163,786	8,149,222	8,097,169	8,118,410	7
Intergovernmental	8	11,379,436	7,699,208	438,500	0	19,517,144	19,482,273	18,923,350	8
Licenses & Permits	9	300	279,000			279,300	254,300	201,167	9
Charges for Service	10	2,439,875	76,703			2,516,578	2,493,738	3,118,555	10
Use of Money & Property	11	493,005	65			493,070	441,870	434,174	11
Miscellaneous	12	431,800	3,082,800	650,000		4,164,600	3,366,461	1,763,619	12
<b>Subtotal Revenues</b>	13	51,471,986	22,783,371	1,088,500	3,010,640	78,354,497	75,929,006	73,159,950	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0			0		5,260,000	14
Operating Transfers In	15	25,000	7,500,000	0	0	7,525,000	7,998,500	8,968,692	15
Proceeds of Fixed Asset Sales	16	0	0			0			16
<b>Total Revenues &amp; Other Sources</b>	17	51,496,986	30,283,371	1,088,500	3,010,640	85,879,497	83,927,506	87,388,642	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
Public Safety and Legal Services	18	31,912,139	561,980			32,474,119	31,375,670	29,780,706	18
Physical Health and Social Services	19	3,842,205	251,007			4,093,212	3,895,815	3,509,802	19
Mental Health, ID & DD	20	325,000	1,973,951			2,298,951	2,165,981	2,497,081	20
County Environment and Education	21	3,661,045	4,282,888			7,943,933	6,949,220	5,383,700	21
Roads & Transportation	22	0	18,882,785			18,882,785	15,768,534	13,851,875	22
Government Services to Residents	23	2,431,714	31,000			2,462,714	2,370,374	2,115,683	23
Administration	24	8,608,549	21,550			8,630,099	8,089,286	7,798,148	24
Nonprogram Current	25	0	0			0	0	0	25
Debt Service	26	0	0	3,013,290	0	3,013,290	3,023,708	2,971,908	26
Capital Projects	27	0	2,050,000	1,928,500	0	3,978,500	7,136,500	3,578,626	27
<b>Subtotal Expenditures</b>	28	50,780,652	28,055,161	1,928,500	3,013,290	83,777,603	80,775,088	71,487,529	28
Other Financing Uses:									
Operating Transfers Out	29	25,000	7,500,000	0	0	7,525,000	7,998,500	8,968,692	29
Refunded Debt/Payments to Escrow	30	0	0			0			30
<b>Total Expenditures &amp; Other Uses</b>	31	50,805,652	35,555,161	1,928,500	3,013,290	91,302,603	88,773,588	80,456,221	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	691,334	-5,271,790	-840,000	-2,650	-5,423,106	-4,846,082	6,932,421	32
Beginning Fund Balance - July 1,	33	29,121,286	11,548,565	1,195,490	617,213	42,482,554	47,328,636	40,396,215	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0			34
Fund Balance - Nonspendable	35	0	0			0			35
Fund Balance - Restricted	36	5,399,996	6,276,775	355,490	614,563	12,646,824		26,682,513	36
Fund Balance - Committed	37	0	0			0			37
Fund Balance - Assigned	38	7,758,906	0			7,758,906		4,467,039	38
Fund Balance - Unassigned	39	16,653,718	0	0	0	16,653,718	42,482,554	16,179,084	39
<b>Total Ending Fund Balance - June 30,</b>	40	29,812,620	6,276,775	355,490	614,563	37,059,448	42,482,554	47,328,636	40

Proposed tax rate per \$1,000 valuation for County purposes: 8.09573 urban areas; 11.46521 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, 2019 - June 30, 2020

Iowa Department of Management

2/21/2019

County Name: Pottawattamie

County Number: 78

Date Budget Adopted:

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.

For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

**Certification of Mental Health and Disabilities Services Fund Levy Dollars:**

County MHDS Fund Levy Dollars (cannot exceed statutory max)

		(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
<b>A. Countywide Levies:</b>				2,334,650		
General Basic	1		5,060,391,089		4,771,621,501	
+ Cemetery (Pioneer - 331.424B)	2	19,027,095		3.76		17,941,297
= Total for General Basic	3			0		0
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	4	19,027,095				17,941,297
General Supplemental	5					0
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	6	16,735,875		3.30723		15,780,850
County MHDS Fund (from certification above)	7	2,334,650		0.46136		2,201,435
Debt Service (from Form 703 col. I Countywide total)	8	3,010,640	5,308,437,030	0.56714	5,019,667,442	2,846,854
Voted Emergency Medical Services (Countywide)	9			0		0
Other (specify)	10			0		0
<b>Subtotal Countywide (A)</b>	11	41,108,260		8.09573		38,770,436
<b>B. All Rural Services Only Levies:</b>	12		1,831,095,848		1,738,116,032	
Rural Services Basic	13	6,169,845		3.36948		5,856,547
Rural Services Supplemental	14			0		0
Unified Law Enforcement	15			0		0
Other (specify)	16			0		0
Other (specify)	17			0		0
<b>Subtotal All Rural Services Only (B)</b>	18	6,169,845		3.36948		5,856,547
Subtotal Countywide/All Rural Services (A + B)	19	47,278,105		11.46521		44,626,983
<b>C. Special District Levies:</b>	20					
Flood & Erosion	21		0	0	0	0
Voted Emergency Medical Services (partial county)	22		0	0	0	0
Other (specify)	23	0	0	0	0	0
Other (specify)	24	0	0	0	0	0
Other (specify)	25	0	0	0	0	0
Other (specify)	26	0	0	0	0	0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	47,278,105				44,626,983

Compensation Schedule for FY:  
Elected Official:  
Attorney  
Auditor  
Recorder  
Treasurer  
Sheriff  
Supervisors  
Supervisor Vice Chair, if different  
Supervisor Chair, if different

2019/2020
Annual Salary:
138,636
85,371
85,371
85,371
132,671
46,598

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, 2019 - June 30, 2020

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



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

County Name: Pottawattamie

County No: 78  
2/21/2019

	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	
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
<b>LAW ENFORCEMENT PROGRAM</b>													
1000 - Uniformed Patrol Services	1	3,461,200	2,445,800		561,980					6,468,980	6,150,476	5,531,432	1
1010 - Investigations	2	714,465	256,028							970,493	965,220	827,777	2
1020 - Unified Law Enforcement	3									0			3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	2,708,726	897,183							3,605,909	3,486,353	3,070,705	5
1050 - Adult Correctional Services	6	9,764,606	3,306,773							13,071,379	12,663,824	12,417,752	6
1060 - Administration	7	524,356	168,369							692,725	701,821	743,497	7
Subtotal	8	17,173,353	7,074,153	0	561,980	0	0	0	0	24,809,486	23,967,694	22,591,163	8
<b>LEGAL SERVICES PROGRAM</b>													
1100 - Criminal Prosecution	9	2,367,747	838,180	45,000						3,250,927	3,097,814	3,000,295	9
1110 - Medical Examinations	10	350,151	35,624							385,775	380,809	334,128	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	2,717,898	873,804	45,000	0	0	0	0	0	3,636,702	3,478,623	3,334,423	12
<b>EMERGENCY SERVICES</b>													
1200 - Ambulance Services	13									0			13
1210 - Emergency Management	14		3,826,431							3,826,431	3,741,353	3,638,419	14
1220 - Fire Protection and Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	0	3,826,431	0	0	0	0	0	0	3,826,431	3,741,353	3,638,419	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>													
1400 - Physical Operations	18									0			18
1410 - Research & Other Assistance	19									0			19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	0	0	0	0	0	0	0	0	0	0	21
<b>COURT PROCEEDINGS PROGRAM</b>													
1500 - Juries & Witnesses	22		4,500							4,500	3,500	1,532	22
1510 - (Reserved)	23												23
1520 - Detention Services	24		130,000							130,000	120,000	150,120	24
1530 - Court Costs	25		5,000							5,000	2,500	541	25
1540 - Service of Civil Papers	26									0			26
Subtotal	27	0	139,500	0	0	0	0	0	0	139,500	126,000	152,193	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29									0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		62,000							62,000	62,000	64,508	30
Subtotal	31	0	62,000	0	0	0	0	0	0	62,000	62,000	64,508	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	19,891,251	11,975,888	45,000	561,980	0	0	0	0	32,474,119	31,375,670	29,780,706	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 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)		
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>														
3000 - Personal & Family Health Services	1		695,049								695,049	673,062	648,025	1
3010 - Communicable Disease Prevention & Control Services	2										0			2
3020 - Sanitation	3				246,007						246,007	224,673	263,577	3
3040 - Health Administration	4	554,603	135,024								689,627	629,243	372,696	4
3050 - Support of Hospitals	5										0			5
Subtotal	6	554,603	135,024	695,049	0	246,007	0	0	0	0	1,630,683	1,526,978	1,284,298	6
<b>SERVICES TO POOR PROGRAM</b>														
3100 - Administration	7	353,718	23,517								377,235	363,461	279,936	7
3110 - General Welfare Services	8	126,250									126,250	115,350	104,708	8
3120 - Care in County Care Facility	9										0			9
Subtotal	10	479,968	23,517	0	0	0	0	0	0	0	503,485	478,811	384,644	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>														
3200 - Administration	11	345,428	134,971								480,399	413,450	373,909	11
3210 - General Services to Veterans	12	20,500									20,500	24,350	19,066	12
Subtotal	13	365,928	134,971	0	0	0	0	0	0	0	500,899	437,800	392,975	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>														
3300 - Youth Guidance	14	230,000	1,209,595						5,000		1,444,595	1,438,676	1,439,223	14
3310 - Family Protective Services	15										0			15
3320 - Services for Disabled Children	16										0			16
Subtotal	17	230,000	1,209,595	0	0	0	0	0	5,000	0	1,444,595	1,438,676	1,439,223	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>														
3400 - Services to the Elderly	18			6,000							6,000	6,000	6,000	18
3410 - Other Social Services	19	50									50	50		19
3420 - Soc Serv Bus Operations	20										0			20
Subtotal	21	50	0	6,000	0	0	0	0	0	0	6,050	6,050	6,000	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>														
3500 - Treatment Services	22	7,500									7,500	7,500	2,662	22
3510 - Preventive Services	23										0			23
Subtotal	24	7,500	0	0	0	0	0	0	0	0	7,500	7,500	2,662	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	1,638,049	1,503,107	701,049	0	246,007	0	0	5,000	0	4,093,212	3,895,815	3,509,802	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 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>												
400X - Information & Education Services	1									0		1
402X - Coordination Services	2			701,597						701,597	601,367	550,059
403X - Personal & Environmental Sprt	3									0		3
404X - Treatment Services	4									0		4
405X - Vocational & Day Services	5									0		5
406X - Lic/Certified Living Arrangements	6									0		6
407X - Inst/Hospital & Commit Services	7			98,921						98,921	95,508	84,766
Subtotal	8	0	0	800,518	0	0	0	0	0	800,518	696,875	634,825
<b>42XX - INTELLECTUAL DISABILITY</b>												
420X - Information & Education Services	9									0		9
422X - Coordination Services	10									0		10
423X - Personal & Environmental Sprt	11									0		11
424X - Treatment Services	12									0		12
425X - Vocational & Day Services	13									0		13
426X - Lic/Certified Living Arrangements	14									0		14
427X - Inst/Hospital & Commit Services	15									0		15
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>												
430X - Information & Education Services	17									0		17
432X - Coordination Services	18									0		18
433X - Personal & Environmental Sprt	19									0		19
434X - Treatment Services	20									0		20
435X - Vocational & Day Services	21									0		21
436X - Lic/Certified Living Arrangements	22									0		22
437X - Inst/Hospital & Commit Services	23									0		23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0
<b>44XX - GENERAL ADMINISTRATION</b>												
4411 - Direct Administration	25			389,940						389,940	373,674	329,659
4412 - Purchased Administration	26									0		26
4413 - Distrib to Regional Fiscal Agent	27			783,493						783,493	1,095,432	1,435,000
Subtotal	28	0	0	1,173,433	0	0	0	0	0	1,173,433	1,469,106	1,764,659
<b>45XX - COUNTY PRVD CASE MGMT</b>												
Subtotal	29		325,000							325,000	0	97,597
<b>46XX - COUNTY PRVD SERVICES</b>												
Subtotal	30									0		30
<b>47XX - BRAIN INJURY</b>												
470X - Information & Education Services	31									0		31
472X - Coordination Services	32									0		32
473X - Personal & Environmental Sprt	33									0		33
474X - Treatment Services	34									0		34
475X - Vocational & Day Services	35									0		35
476X - Lic/Certified Living Arrangements	36									0		36
477X - Inst/Hospital & Commit Services	37									0		37
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	39	0	0	325,000	1,973,951	0	0	0	0	2,298,951	2,165,981	2,497,081

**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		
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)		
<b>ENVIRONMENTAL QUALITY PROGRAM</b>														
6000 - Natural Resources Conservation	1		40,000					450,000		490,000	480,000	571,367	1	
6010 - Weed Eradication	2									0			2	
6020 - Solid Waste Disposal	3	125,000			293,869					418,869	459,529	611,665	3	
6030 - Environmental Restoration	4									0			4	
Subtotal	5	125,000	0	40,000	0	293,869	0	0	450,000	0	908,869	939,529	1,183,032	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>														
6100 - Administration	6	187,844	66,031	181,000					368,000	802,875	775,875	561,019	6	
6110 - Maintenance & Operations	7	843,504	255,617							1,099,121	1,044,814	973,759	7	
6120 - Recreation & Environmental Educ.	8	268,859	116,890							385,749	303,503	277,555	8	
Subtotal	9	1,300,207	438,538	181,000	0	0	0	0	368,000	0	2,287,745	2,124,192	1,812,333	9
<b>ANIMAL CONTROL PROGRAM</b>														
6200 - Animal Shelter	10				159,733				4,500	164,233	164,314	173,140	10	
6210 - Animal Bounties & State Apiarist Expenses	11	300								300	300	200	11	
Subtotal	12	300	0	0	0	159,733	0	0	4,500	0	164,533	164,614	173,340	12
<b>COUNTY DEVELOPMENT PROGRAM</b>														
6300 - Land Use & Building Controls	13				694,652					694,652	665,931	585,200	13	
6310 - Housing Rehabilitation & Develop.	14									0			14	
6320 - Economic Development	15		1,561,000						2,000,000	3,561,000	2,739,334	1,314,175	15	
Subtotal	16	0	0	1,561,000	0	694,652	0	0	2,000,000	0	4,255,652	3,405,265	1,899,375	16
<b>EDUCATIONAL SERVICES PROGRAM</b>														
6400 - Libraries	17				312,134					312,134	300,620	300,620	17	
6410 - Historic Preservation	18	15,000								15,000	15,000	15,000	18	
6420 - Fair & 4-H Clubs	19									0			19	
6430 - Fairgrounds	20									0			20	
6440 - Memorial Halls	21									0			21	
6450 - Other Educational Services	22									0			22	
Subtotal	23	15,000	0	0	0	312,134	0	0	0	0	327,134	315,620	315,620	23
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>														
6500 - Property	24									0			24	
6510 - Buildings	25									0			25	
6520 - Equipment	26									0			26	
6530 - Public Facilities	27									0			27	
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	0	28
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	29	1,440,507	438,538	1,782,000	0	1,460,388	0	0	2,822,500	0	7,943,933	6,949,220	5,383,700	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	Re-estimated	Actual	
										2019/2020	2018/2019	2017/2018	
	(L)	(M)	(N)										
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>													
7000 - Administration	1						787,550			787,550	720,462	557,643	1
7010 - Engineering	2						980,660			980,660	967,336	900,989	2
Subtotal	3	0	0	0	0	0	1,768,210	0	0	1,768,210	1,687,798	1,458,632	3
<b>ROADWAY MAINTENANCE PROGRAM</b>													
7100 - Bridges & Culverts	4						2,011,079			2,011,079	1,772,076	1,514,671	4
7110 - Roads	5						6,166,132			6,166,132	7,209,000	7,339,817	5
7120 - Snow & Ice Control	6						347,500			347,500	202,500	273,128	6
7130 - Traffic Controls	7						396,584			396,584	491,580	330,614	7
7140 - Road Clearing	8						80,000			80,000	80,000	82,163	8
Subtotal	9	0	0	0	0	0	9,001,295	0	0	9,001,295	9,755,156	9,540,393	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>													
7200 - New Equipment	10						1,500,000			1,500,000	1,500,000	1,072,098	10
7210 - Equipment Operations	11						2,279,780			2,279,780	2,192,080	1,711,064	11
7220 - Tools, Materials & Supplies	12						33,500			33,500	33,500	17,822	12
7230 - Real Estate & Buildings	13						4,300,000			4,300,000	600,000	51,866	13
Subtotal	14	0	0	0	0	0	8,113,280	0	0	8,113,280	4,325,580	2,852,850	14
<b>MASS TRANSIT PROGRAM</b>													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	0	0	18,882,785	0	0	18,882,785	15,768,534	13,851,875	18

**SERVICE AREA 8  
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Pottawattamie County No: 78  
2/21/2019

	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	
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
<b>REPRESENTATION SERVICES PROGRAM</b>													
8000 - Elections Administration	1	876,151								876,151	791,598	734,499	1
8010 - Local Elections	2									0			2
8020 - Township Officials	3				6,000					6,000	6,000	4,860	3
Subtotal	4	0	876,151	0	6,000	0	0	0	0	882,151	797,598	739,359	4
<b>STATE ADMINISTRATIVE SERVICES</b>													
8100 - Motor Vehicle Registrations & Licensing	5	537,932	271,922							809,854	787,632	688,012	5
8101 - Drivers License Services	6									0			6
8110 - Recording of Public Documents	7	520,221	225,488					25,000		770,709	785,144	688,312	7
Subtotal	8	1,058,153	497,410	0	0	0	0	25,000	0	1,580,563	1,572,776	1,376,324	8
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	9	1,058,153	1,373,561	0	6,000	0	0	25,000	0	2,462,714	2,370,374	2,115,683	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 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)			
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>															
9000 - General County Management	1	731,064	322,517	61,000								1,114,581	1,103,782	1,419,420	1
9010 - Administrative Management Services	2	805,432	241,475	500								1,047,407	882,421	710,920	2
9020 - Treasury Management Services	3	643,036	233,080									876,116	861,079	742,204	3
9030 - Other Policy & Administration	4	193,932		6,000		11,550						211,482	205,899	305,884	4
Subtotal	5	2,373,464	797,072	67,500	0	11,550	0	0	0	0		3,249,586	3,053,181	3,178,428	5
<b>CENTRAL SERVICES PROGRAM</b>															
9100 - General Services	6	1,134,992	295,702									1,430,694	1,369,653	1,338,860	6
9110 - Information Technology Services	7	1,686,230	283,150									1,969,380	1,905,106	1,889,021	7
9120 - GIS Systems	8	315,250	71,909									387,159	366,156	267,082	8
Subtotal	9	3,136,472	650,761	0	0	0	0	0	0	0		3,787,233	3,640,915	3,494,963	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>															
9200 - Tort Liability	10		170,000									170,000	25,000	229,984	10
9210 - Safety of Workplace	11	172,793	1,210,487									1,383,280	1,330,190	870,751	11
9220 - Fidelity of Public Officers	12											0			12
9230 - Unemployment Compensation	13		30,000			10,000						40,000	40,000	24,022	13
Subtotal	14	172,793	1,410,487	0	0	10,000	0	0	0	0		1,593,280	1,395,190	1,124,757	14
<b>TOTAL - ADMINISTRATION</b>	15	5,682,729	2,858,320	67,500	0	21,550	0	0	0	0		8,630,099	8,089,286	7,798,148	15

SERVICE AREA 0

CountyName:

Pottawattamie

County No: 78

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

2/21/2019

	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	
												2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
<b>NONPROGRAM CURRENT EXPENDITURES</b>															
0010 - County Farm Operations	1											0			1
0020 - Interest on Short-Term Debt	2											0			2
0030 - Other Nonprogram Current	3											0			3
0040 - Other County Enterprises	4											0			4
TOTAL - NONPROGRAM CURRENT	5	0	0	0	0	0	0	0	0	0	0	0	0	0	5
<b>LONG-TERM DEBT SERVICE</b>															
0100 - Principal	6											2,944,760	2,944,760	2,925,713	2,820,000
0110 - Interest	7											68,530	68,530	97,995	151,908
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0	0	0	3,013,290	3,013,290	3,023,708	2,971,908
<b>CAPITAL PROJECTS</b>															
0200 - Roadway Construction	9							2,050,000					2,050,000	2,180,000	760,348
0210 - Conservation Land Acquisition/Dev	10												0		
0220 - Other Capital Projects	11								1,928,500				1,928,500	4,956,500	2,818,278
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	0	2,050,000	0	1,928,500	0	3,978,500	7,136,500	3,578,626	12
<b>EXPENDITURES SUMMARY</b>															
- Total Public Safety and Legal Services	13	19,891,251	11,975,888	45,000	0	561,980	0	0	0		0	32,474,119	31,375,670	29,780,706	13
- Total Physical Health and Social Services	14	1,638,049	1,503,107	701,049	0	246,007	0	0	5,000		0	4,093,212	3,895,815	3,509,802	14
- Total Mental Health, ID & DD	15	0	0	325,000	1,973,951	0	0	0	0		0	2,298,951	2,165,981	2,497,081	15
- Total County Environment and Education	16	1,440,507	438,538	1,782,000	0	1,460,388	0	0	2,822,500		0	7,943,933	6,949,220	5,383,700	16
- Total Roads & Transportation	17	0	0	0	0	0	0	18,882,785	0		0	18,882,785	15,768,534	13,851,875	17
- Total Governmental Services to Residents	18	1,058,153	1,373,561	0	0	6,000	0	0	25,000		0	2,462,714	2,370,374	2,115,683	18
- Total Administration	19	5,682,729	2,858,320	67,500	0	21,550	0	0	0		0	8,630,099	8,089,286	7,798,148	19
- Total Nonprogram Current Expenditures	20	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		3,013,290	3,013,290	3,023,708	2,971,908	21
- Total Capital Projects	22	0	0	0	0	0	0	2,050,000	0	1,928,500	0	3,978,500	7,136,500	3,578,626	22
TOTAL - ALL EXPENDITURES (lines13-24)	23	29,710,689	18,149,414	2,920,549	1,973,951	2,295,925	0	20,932,785	2,852,500	1,928,500	3,013,290	83,777,603	80,775,088	71,487,529	23
<b>OTHER BUDGETARY FINANCING USES</b>															
<b>OPERATING TRANSFERS OUT</b>															
- To General Supplemental	24												0		24
- To Rural Services Supplemental	25												0		25
- To Secondary Roads	26												0	7,100,000	26
- To Other Budgetary Funds	27			25,000		5,000,000		2,500,000				7,525,000	7,998,500	1,868,692	27
TOTAL OPERATING TRANSFERS OUT	28	0	0	25,000	0	5,000,000	0	2,500,000	0	0	0	7,525,000	7,998,500	8,968,692	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29											0			29
Increase (Decrease) In Reserves (GAAP Budgets)	30											0			30
Fund Balance - Nonspendable	31											0			31
Fund Balance - Restricted	32		5,462,153	-62,157	789,937	633,022		1,641,474	3,212,342	355,490	614,563	12,646,824		26,682,513	32
Fund Balance - Committed	33											0			33
Fund Balance - Assigned	34			7,758,906								7,758,906		4,467,039	34
Fund Balance - Unassigned	35	16,206,180	0	447,538	0	0	0	0	0	0	0	16,653,718	42,482,554	16,179,084	35
TOTAL ENDING FUND BALANCE - JUNE 30,	36	16,206,180	5,462,153	8,144,287	789,937	633,022	0	1,641,474	3,212,342	355,490	614,563	37,059,448	42,482,554	47,328,636	36
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	37	45,916,869	23,611,567	11,089,836	2,763,888	7,928,947	0	25,074,259	6,064,842	2,283,990	3,627,853	128,362,051	131,256,142	127,784,857	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 2019/2020

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
			2019/2020 (D)	2019/2020 +(E)	2019/2020 +(F)	2019/2020 =(G)		2019/2020 =(I)
1 G O Bond Series, 2013B	1,290,000	12/03/13	130,000	14,255		144,255		144,255
2 G O Bond Series, 2014	1,940,000	09/23/14	240,000	13,700		253,700		253,700
3 G O Bond Series, 2016A	4,670,000	06/07/16	1,160,000	37,925		1,197,925		1,197,925
4 G O Bond Series, 2018	5,260,000	02/06/18	1,340,000	74,760		1,414,760		1,414,760
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
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			2,870,000	140,640	0	3,010,640	0	3,010,640
<b>This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service</b>								
21						0		0
22						0		0
23						0		0
24						0		0
25						0		0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>			0	0	0	0	0	0