547—4.1(331) Definitions.

4.1(1) *"Class of proposed expenditures"* (also known as "functions") means any one of the following major areas of county services:

a. Public safety and legal services.
b. Physical health and social services.
c. Mental health, intellectual disabilities, and developmental disabilities.
d. County environment and education.
e. Roads and transportation.
f. Governmental services to residents.
g. Administration.
h. Nonprogram services.
i. Debt service.
j. Capital projects.

4.1(2) *"Sources of revenue from other than property taxation"* means any one of the following eight major sources of county revenues:

a. Penalties and interest on taxes.
b. Other county taxes.
c. Intergovernmental revenues.
d. Licenses and permits.
e. Charges for service.
f. Use of money and property.
g. Fines, forfeits and defaults.
h. Miscellaneous revenues.

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