



# HANDOUTS

## Property Taxation Review Committee

September 1, 2004

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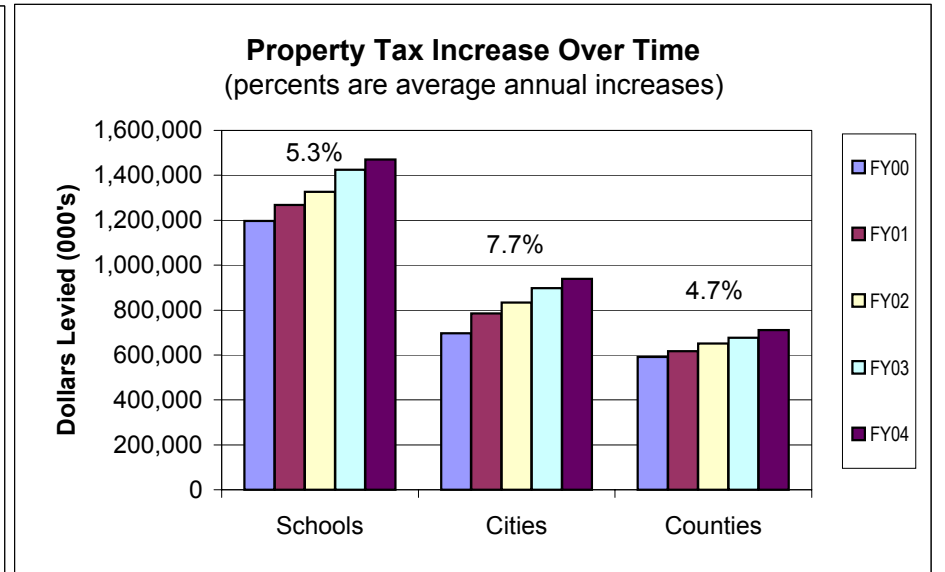
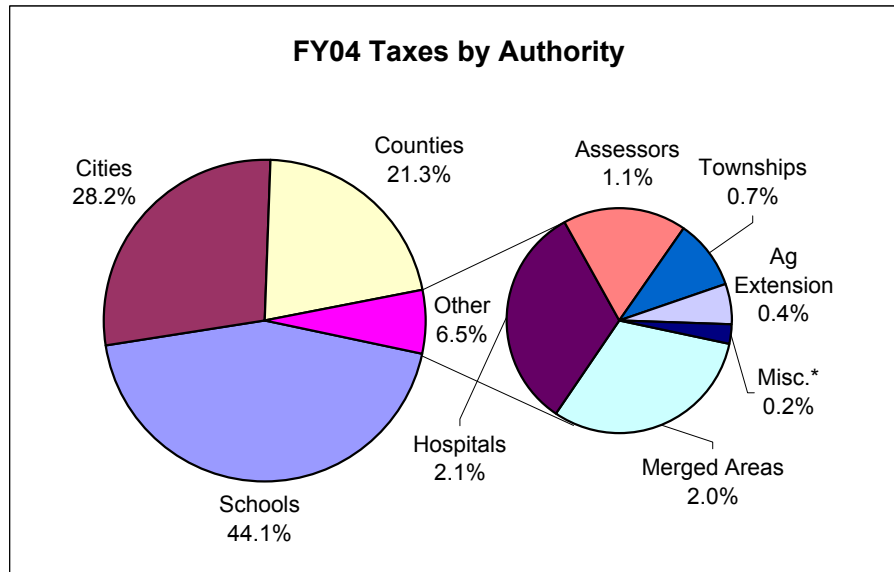
**# County Revenue Sources, Expenditures, and Property Taxes by Levying Authority  
Provided by Iowa State Association of Counties**

### **DISCLAIMER**

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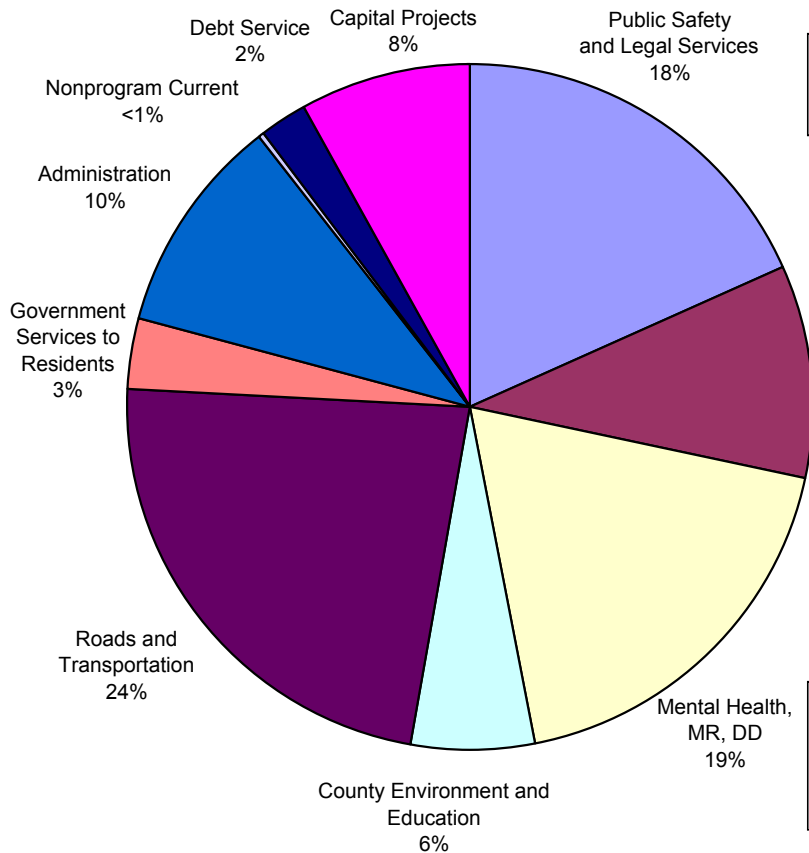
### Property and Utility Excise Taxes Levied by Authority Five-Year History

Authority	FY 2004		FY 2003		FY 2002		FY 2001		FY 2000	
	Levy	% of total	Levy	% of total	Levy	% of total	Levy	% of total	Levy	% of total
Schools	1,469,919,441	44.1%	1,425,421,906	44.4%	1,326,717,798	44.1%	1,267,470,387	44.4%	1,196,211,000	45.0%
Cities	938,558,405	28.2%	897,423,141	27.9%	833,947,708	27.7%	784,950,401	27.5%	696,895,000	26.2%
Counties	710,406,900	21.3%	677,459,289	21.1%	650,574,930	21.6%	617,301,312	21.6%	590,826,000	22.2%
Merged Areas	67,154,881	2.0%	67,109,498	2.1%	58,982,684	2.0%	57,639,066.25	2.0%	53,249,000	2.0%
Hospitals	69,430,070	2.1%	66,086,894	2.1%	62,099,799	2.1%	54,308,969.30	1.9%	52,114,000	2.0%
Assessors	38,298,623	1.1%	38,520,965	1.2%	38,046,502	1.3%	35,651,004.08	1.2%	33,157,000	1.2%
Townships	21,740,749	0.7%	21,008,348	0.7%	20,354,775	0.7%	19,112,395.32	0.7%	17,931,000	0.7%
Ag Extension	12,503,646	0.4%	12,050,859	0.4%	11,606,267	0.4%	11,042,661.85	0.4%	10,611,000	0.4%
Miscellaneous*	6,008,555	0.2%	5,819,586	0.2%	5,742,564	0.2%	4,899,872.81	0.2%	4,746,000	0.2%
<b>Total</b>	<b>3,334,021,270</b>	<b>-</b>	<b>3,210,900,486</b>	<b>-</b>	<b>3,008,073,027</b>	<b>-</b>	<b>2,852,376,070</b>	<b>-</b>	<b>2,655,740,000</b>	<b>-</b>
<b>Average Consolidated Tax Rate per Thousand</b>	<b>\$32.80</b>		<b>\$32.41</b>		<b>\$31.16</b>		<b>\$30.75</b>		<b>\$29.84</b>	



\*Miscellaneous includes water and sewer districts, benefited fire districts, benefited lighting districts and recreational districts.

### Fiscal Year 2004 County Expenditures by Service Area



In fiscal year 2004 (which runs from July 1, 2003 to June 30, 2004), counties will spend 61% of budgeted resources on 3 primary areas: law enforcement, mental health services and transportation.

The debt service, capital projects and nonprogram current service areas are all classified as nonprogram expenditures. Nonprogram current expenses include minor items, such as interest on short-term debt and corrections from previous years; debt service expenses account for principal and interest payments on long-term debt; and capital projects expenses include certain road construction expenses and major capital projects, such as a new jail or courthouse renovation.

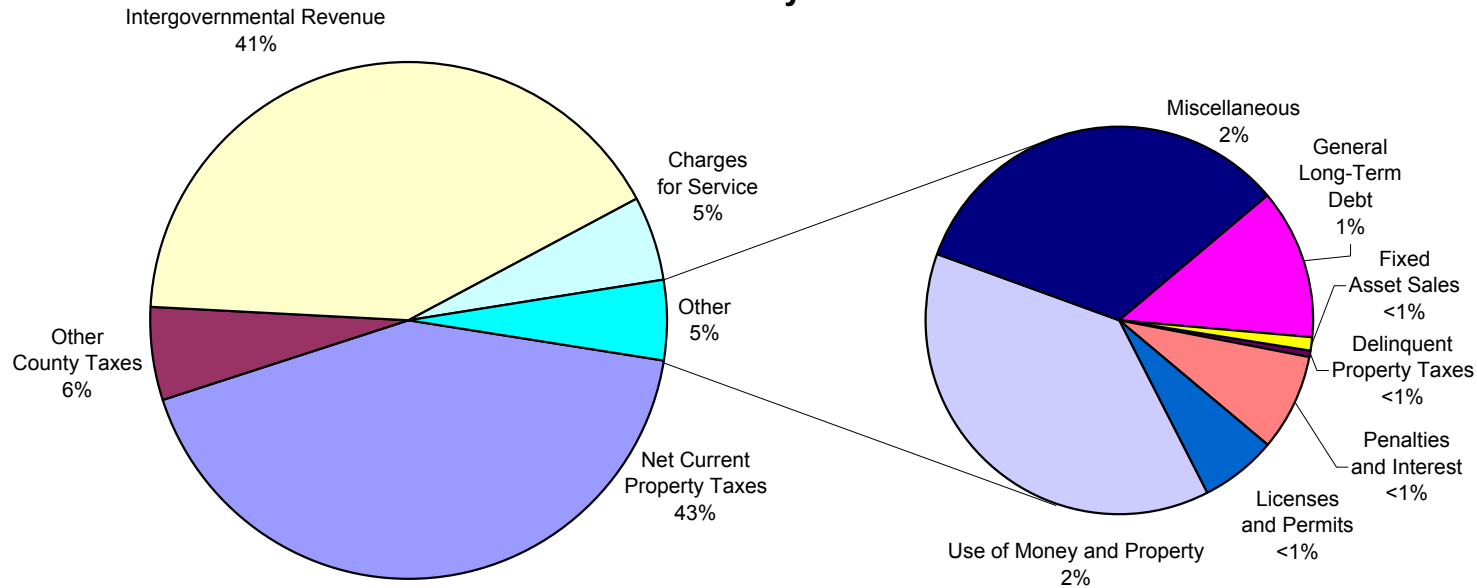
Physical Health and Social Services 10%  
 Government services to residents include many state-mandated services, such as elections, motor vehicle registration, and the recording of public documents.

Administration expenses include salary and wages for the board of supervisors, auditor and treasurer and their respective staffs, as well as many insurance costs and general office expenses.

The county environment and education service area includes an array of services. Expenses for environmental improvement, conservation and recreational services, land use control, economic development, historic preservation, libraries and county fairs are all accounted for here.

Physical health and social services expenses include services to the poor, to elderly persons and to pregnant women. They also include sanitation expenses, such as food and beverage inspections, and administrative expenses for the offices of the board of health, general assistance and veterans' affairs. This service area also accounts for chemical dependency programs and youth shelter care.

### Fiscal Year 2004 County Revenue Sources



Intergovernmental revenues include state road use taxes and franchise taxes, as well as state replacements of various property tax credits. Also included are state and federal grants and pass-thru revenues.

Other county taxes include local option sales and hotel/motel taxes, any gambling tax revenue, tax increment financing revenue and utility replacement excise taxes.

Net current property taxes are gross property tax revenues less tax credits and estimated delinquent taxes.

Charges for service include revenues based on exchange transactions, where the payer directly benefits from the goods/services provided; liquor licenses and building permits are examples of such charges.

Use of money and property includes earnings from investments, rents and other miscellaneous income.

Miscellaneous revenues include special assessments, contributions and donations, unclaimed property, forfeitures and defaults and fines from violations of county ordinances.

Delinquent property taxes are revenues collected in the current fiscal year from property taxed due in previous fiscal years.

Source: Iowa Department of Management