

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.