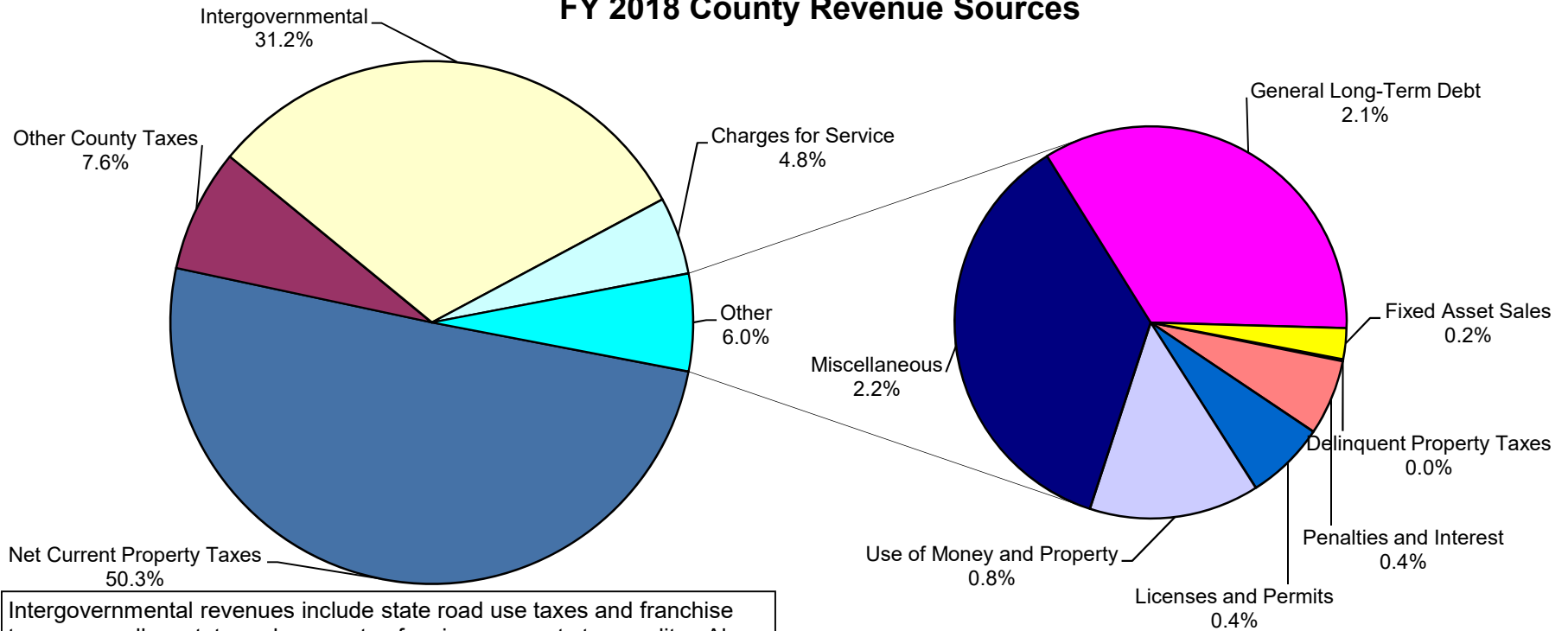


FY 2018 County Revenue Sources



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-through 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 taxes due in previous fiscal years.

Source: Iowa Department of Management