

547—4.1(331) Definitions.

4.1(1) “*Class of proposed expenditures*” means any one of the following 12 major areas of county services:

- a. Public safety.
- b. Court services.
- c. Physical health and education.
- d. Mental health services.
- e. Social services.
- f. County environment.
- g. Roads and transportation.
- h. State and local government services.
- i. Interprogram services.
- j. Nonprogram services.
- k. Debt services.
- l. 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 services.
- f. Use of money and property.
- g. Fines, forfeits and defaults.
- h. Miscellaneous revenues.