

RESOLUTION 12,704

Approval of FY 2018/2019 Budget and Certification of Taxes

WHEREAS, the Woodbury County Board of Supervisors has considered the proposed FY 2018/2019 county budget and certification of taxes, and

WHEREAS, a public hearing concerning the proposed county budget was held on March 13, 2018,

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of Woodbury County that the county budget and certificate of taxes for FY 2018/2019, as set forth in the budget summary, is hereby adopted and that the Woodbury County Finance Director is directed to file said budget and to establish accounting records in accordance with the attached schedules with the Woodbury County Auditor,

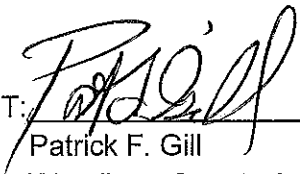
BE IT FURTHER RESOLVED that the Chairperson and the County Auditor be and are hereby authorized to sign the approved FY 2018/2019 county budget.

Signed and dated this 13th day of March, 2018.



Rocky De Witt, Chairman
Woodbury County Board of Supervisors

ATTEST:



Patrick F. Gill
Woodbury County Auditor

NOTICE OF PUBLIC HEARING

Woodbury County

THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS

The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.69591
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	855,558

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate: increases in Public Safety, District Health and Building Expenditures

COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE	CO NO:
Woodbury	Fiscal Year July 1, 2018 - June 30, 2019	97

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
03-13-18	4:45 p.m.	Woodbury County Courthouse Lower Level

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Web Site (if available):		County Telephone Number:			
		712-234-2910			
Iowa Department of Management Form 630 (Publish)		Budget 2018/2019	Re-Est 2017/2018	Actual 2016/2017	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	30,966,081	30,258,094	30,807,489	0.26
Less: Uncollected Delinquent Taxes - Levy Year	2	0			
Less: Credits to Taxpayers	3	940,000	1,694,436	2,340,747	
Net Current Property Taxes	4	30,026,081	28,563,658	28,466,742	
Delinquent Property Tax Revenue	5	18,300	11,240	23,827	
Penalties, Interest & Costs on Taxes	6	380,000	394,000	326,352	
Other County Taxes/TIF Tax Revenues	7	7,115,254	5,921,571	5,924,013	9.59
Intergovernmental	8	9,917,714	10,112,505	10,991,963	
Licenses & Permits	9	490,000	55,000	128,710	
Charges for Service	10	2,102,062	3,214,600	2,656,445	
Use of Money & Property	11	306,902	294,000	396,577	
Miscellaneous	12	534,100	265,860	1,369,793	
Subtotal Revenues	13	50,890,413	48,832,434	50,284,422	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	1,014,000	1,646,380	6,427,404	
Operating Transfers In	15	9,131,494	9,987,470	11,324,759	
Proceeds of Fixed Asset Sales	16	0			
Total Revenues & Other Sources	17	61,035,907	60,466,284	68,036,585	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	18,349,976	17,749,916	16,420,070	5.71
Physical Health and Social Services	19	5,315,349	5,107,929	4,969,511	3.42
Mental Health, ID & DD	20	3,153,335	1,806,855	3,237,770	-1.31
County Environment and Education	21	3,077,573	2,766,917	2,552,551	9.8
Roads & Transportation	22	8,500,174	8,708,179	8,469,676	0.18
Government Services to Residents	23	2,570,165	2,671,897	2,312,184	5.43
Administration	24	6,496,913	6,031,683	6,763,383	-1.99
Nonprogram Current	25	885,641	20,000	169,980	128.28
Debt Service	26	1,519,307	2,220,186	1,357,034	5.81
Capital Projects	27	4,819,050	5,886,580	7,039,898	-17.26
Subtotal Expenditures	28	54,687,483	52,970,142	53,292,057	
Other Financing Uses:					
Operating Transfers Out	29	9,131,494	9,987,470	11,324,759	
Refunded Debt/Payments to Escrow	30	0			
Total Expenditures & Other Uses	31	63,818,977	62,957,612	64,616,816	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,783,070	-2,491,328	3,419,769	
Beginning Fund Balance - July 1,	33	10,845,770	13,337,098	9,917,329	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	922,521			
Fund Balance - Nonspendable	35	0		1,471,392	
Fund Balance - Restricted	36	4,159,477		8,382,216	
Fund Balance - Committed	37	0		198,838	
Fund Balance - Assigned	38	0			
Fund Balance - Unassigned	39	4,825,744	10,845,770	3,284,652	
Total Ending Fund Balance - June 30,	40	8,985,221	10,845,770	13,337,098	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	28,861,730	Urban Areas:	7.28767
Rural Only Levies*:	2,104,351	Rural Areas:	9.53112
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	450,000		
Utility Replacmnt, Excise Tax:	3,732,218	Date:	03-13-18

Explanation of any significant items in the budget:

Woodbury County PROPOSED BUDGET SUMMARY

03-13-18

	TOTALS							
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2018/2019 (F)	Re-estimated 2017/2018 (G)	Actual 2016/2017 (H)
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	1 25,092,875	4,938,176		935,030		30,966,081	30,258,094	30,807,489
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0				0		
Less: Credits to Taxpayers	3 750,000	190,000				940,000	1,694,436	2,340,747
Net Current Property Taxes	4 24,342,875	4,748,176		935,030		30,026,081	28,563,658	28,466,742
Delinquent Property Tax Revenue	5 15,000	3,000		300		18,300	11,240	23,827
Penalties, Interest & Costs on Taxes	6 380,000					380,000	394,000	326,352
Other County Taxes/TIF Tax Revenues	7 3,164,194	3,837,824	0	113,236	0	7,115,254	5,921,571	5,924,013
Intergovernmental	8 3,407,805	6,446,537	0	63,372	0	9,917,714	10,112,505	10,991,963
Licenses & Permits	9 0	490,000				490,000	55,000	128,710
Charges for Service	10 2,102,062	0				2,102,062	3,214,600	2,656,445
Use of Money & Property	11 226,402	500		80,000		306,902	294,000	396,577
Miscellaneous	12 78,500	455,600				534,100	265,860	1,369,793
Subtotal Revenues	13 33,716,838	15,981,637	0	1,191,938	0	50,890,413	48,832,434	50,284,422
Other Financing Sources:								
General Long-Term Debt Proceeds	14 0	0	1,014,000			1,014,000	1,646,380	6,427,404
Operating Transfers In	15 6,980,714	1,802,062	0	348,718	0	9,131,494	9,987,470	11,324,759
Proceeds of Fixed Asset Sales	16 0	0				0		
Total Revenues & Other Sources	17 40,697,552	17,783,699	1,014,000	1,540,656	0	61,035,907	60,466,284	68,036,585
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 16,877,625	1,472,351				18,349,976	17,749,916	16,420,070
Physical Health and Social Services	19 5,315,349	0				5,315,349	5,107,929	4,969,511
Mental Health, ID & DD	20 0	3,153,335				3,153,335	1,806,855	3,237,770
County Environment and Education	21 1,880,232	1,197,341				3,077,573	2,766,917	2,552,551
Roads & Transportation	22 0	8,500,174				8,500,174	8,708,179	8,469,676
Government Services to Residents	23 2,337,555	232,600				2,570,155	2,671,897	2,312,184
Administration	24 6,496,913	0				6,496,913	6,031,683	6,763,383
Nonprogram Current	25 682,143	203,498				885,641	20,000	169,980
Debt Service	26 0	0		1,519,307		1,519,307	2,220,186	1,357,034
Capital Projects	27 198,895	3,546,002	1,074,153			4,819,050	5,886,580	7,039,898
Subtotal Expenditures	28 33,788,722	18,305,301	1,074,153	1,519,307	0	54,687,483	52,970,142	53,292,057
Other Financing Uses:								
Operating Transfers Out	29 7,087,619	2,043,875	0	0	0	9,131,494	9,987,470	11,324,759
Refunded Debt/Payments to Escrow	30 0	0				0		
Total Expenditures & Other Uses	31 40,876,341	20,349,176	1,074,153	1,519,307	0	63,818,977	62,957,612	64,616,816
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -178,789	-2,565,477	-60,153	21,349	0	-2,783,070	-2,491,328	3,419,769
Beginning Fund Balance - July 1,	33 5,636,049	4,478,327	400,000	296,394	35,000	10,845,770	13,337,098	9,917,329
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	922,521				922,521		
Fund Balance - Nonspendable	35 0	0				0		1,471,392
Fund Balance - Restricted	36 631,516	2,835,371	339,847	317,743	35,000	4,159,477		8,382,216
Fund Balance - Committed	37 0	0				0		198,838
Fund Balance - Assigned	38 0	0				0		
Fund Balance - Unassigned	39 4,825,744	0	0	0	0	4,825,744	10,845,770	3,284,652
Total Ending Fund Balance - June 30,	40 5,457,260	2,835,371	339,847	317,743	35,000	8,985,221	10,845,770	13,337,098

Proposed tax rate per \$1,000 valuation for County purposes: 7.2876 (rural areas); 9.5311 (rural areas); Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2018 - June 30, 2019

Budget Basis: GAAP

Iowa Department of Management
County Name: Woodbury
County Number: 97
Date Budget Adopted:

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

Certification of Mental Health and Disabilities Services Fund Levy Dollars:
County MHDS Fund Levy Dollars (cannot exceed statutory max)

	(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
A. Countywide Levies:		4,367,098,018	3,133,335	3,949,637,205	
General Basic	16,140,407		3.69591		14,597,504
+ Cemetery (Pioneer - 331.424B)			0		0
= Total for General Basic	16,140,407				14,597,504
<i>Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement</i>					0
General Supplemental	11,604,696		2.6573		10,495,371
<i>Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement</i>	119,784				108,339
County MHDS Fund (from certification above)	3,133,335		0.71749		2,833,825
Debt Service (from Form 703 col. I Countywide total)	1,025,617	4,726,948,354	0.21697	4,309,487,541	935,030
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
Subtotal Countywide (A)	31,904,055		7.28767		28,861,730
B. All Rural Services Only Levies:		1,233,440,934		937,997,842	
Rural Services Basic	2,767,165		2.24345		2,104,351
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
Subtotal All Rural Services Only (B)	2,767,165		2.24345		2,104,351
Subtotal Countywide/All Rural Services (A + B)	34,671,220		9.53112		30,966,081
C. Special District Levies:					
Flood & Erosion			0	0	0
Voted Emergency Medical Services (partial county)			0	0	0
Other (specify)	0		0	0	0
Other (specify)			0	0	0
Other (specify)			0	0	0
Township ES Levies (Summary from Form 638-RE)	0		0		0
Subtotal Special Districts (C)	0				0
GRAND TOTAL (A + B + C)	34,671,220				30,966,081

Compensation Schedule for FY:

Elected Official:
Attorney
Auditor
Recorder
Treasurer
Sheriff
Supervisors
Supervisor Vice Chair, if different
Supervisor Chair, if different

2018/2019	Annual Salary
	126,606
	88,694
	86,493
	105,364
	34,063
	40,554

Number of Official County Newspapers: 3

Names of Official County Newspapers:
1 Sioux City Journal
2 Moline Record
3 Sregeant Bluff Advocate
4
5
6

The County Auditor represents the following to be true:

- The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.
- All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published amounts.
- Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.
- Budget was approved by Resolution #
- This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (signature)

County Auditor (signature)

County Name: Woodbury

County No: 97

TOWNSHIP EMERGENCY SERVICES LEVIES
Fiscal Year July 1, 2018 - June 30, 2019

TOWNSHIP NAME	RECORD KEY	(P) UTILITY Replacement AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	5			0		0
	6			0		0
	7			0		0
	8			0		0
	9			0		0
	10			0		0
	11			0		0
	12			0		0
	13			0		0
	14			0		0
	15			0		0
	16			0		0
	17			0		0
	18			0		0
	19			0		0
	20			0		0
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30			0		0

**SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES**

County Name: Woodbury

County No: 97
03-13-18

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2018/2019 (L)	Re-estimated 2017/2018 (M)	Actual 2016/2017 (N)
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1,218,403				935,154					2,153,557	2,171,089	2,102,503
1010 - Investigations	631,359									631,359	658,322	527,858
1020 - Unified Law Enforcement									0	0		3
1030 - Contract Law Enforcement									0	0		4
1040 - Law Enforcement Communications	654,458								654,458	637,470	65,160	5
1050 - Adult Correctional Services	6,490,397		50,000						6,540,397	6,269,559	6,383,313	6
1060 - Administration	2,277,974		113,923				7,000		2,398,997	2,131,728	2,208,350	7
Subtotal	11,272,591	0	163,923	0	935,154	0	7,000	0	12,378,668	11,868,168	11,287,184	8
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	3,158,531								3,297,531	3,091,297	2,869,153	9
1110 - Medical Examinations	139,000								139,000	139,000	147,946	10
1120 - Child Support Recovery									0	0		11
Subtotal	3,297,531	0	0	0	0	0	0	0	3,436,531	3,230,297	3,017,099	12
EMERGENCY SERVICES												
1200 - Ambulance Services									386,197			13
1210 - Emergency Management		119,784							119,784	104,709	105,597	14
1220 - Fire Protection and Rescue Services		490,814							495,814	854,039	612,219	15
1230 - E911 Service Board		61,361							61,361	66,120		16
Subtotal	0	671,959	0	0	0	0	0	0	1,063,156	1,024,868	717,816	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations		27,700							27,700	26,600	27,116	18
1410 - Research & Other Assistance									0			19
1420 - Bailiff Services		1,126,921							1,126,921	1,297,983	1,015,630	20
Subtotal	0	1,154,621	0	0	0	0	0	0	1,154,621	1,324,583	1,042,746	21
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses		31,000							31,000	31,000	37,405	22
1510 - (Reserved)												23
1520 - Detention Services									0	0		24
1530 - Court Costs									0	0		25
1540 - Service of Civil Papers									0	0		26
Subtotal	0	31,000	0	0	0	0	0	0	31,000	31,000	37,405	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution									0			28
1610 - Juvenile Representation Services									0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		286,000							286,000	271,000	317,820	30
Subtotal	0	286,000	0	0	0	0	0	0	286,000	271,000	317,820	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	14,570,122	2,143,580	163,923	0	935,154	0	537,197	0	18,349,976	17,749,916	16,420,070	32

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Woodbury

County No.: 97
03-13-18

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Basic (E)	Rural Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2018/2019 (L)	Re-estimated 2017/2018 (M)	Actual 2016/2017 (N)
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation					36,000					36,000	36,000	71,745
6010 - Weed Eradication					89,258					89,258	87,898	83,837
6020 - Solid Waste Disposal					206,609					206,609	202,558	198,586
6030 - Environmental Restoration										0		
Subtotal	0	0	0	0	331,867	0	0	0	0	331,867	326,456	354,168
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	449,990							162,206		612,196	539,665	540,568
6110 - Maintenance & Operations	1,052,517									1,052,517	1,007,227	940,725
6120 - Recreation & Environmental Educ.	377,725									377,725	362,171	351,262
Subtotal	1,880,232	0	0	0	0	0	0	162,206	0	2,042,438	1,909,063	1,832,555
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter					7,067					7,067	7,067	4,982
6210 - Animal Bounties & State Apiarist Expenses										0		
Subtotal	0	0	0	0	7,067	0	0	0	0	7,067	7,067	4,982
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls										0	318,752	175,081
6310 - Housing Rehabilitation & Develop.										0		
6320 - Economic Development					277,104					277,104		
Subtotal	0	0	0	0	277,104	0	0	0	0	277,104	318,752	175,081
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries								419,097		419,097	205,579	185,765
6410 - Historic Preservation										0		
6420 - Fair & 4-H Clubs										0		
6430 - Fairgrounds										0		
6440 - Memorial Halls										0		
6450 - Other Educational Services										0		
Subtotal	0	0	0	0	0	0	0	419,097	0	419,097	205,579	185,765
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property										0		
6510 - Buildings										0		
6520 - Equipment										0		
6530 - Public Facilities										0		
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL - COUNTY ENVIRONMT. & ED.	1,880,232	0	0	0	616,038	0	0	581,303	0	3,077,573	2,766,917	2,552,551

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2018/2019 (L)	Re-estimated 2017/2018 (M)	Actual 2016/2017 (N)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
7000 - Administration							18,000			18,000	24,500	18,896
7010 - Engineering							1,089,583			1,089,583	1,129,040	980,146
Subtotal	0	0	0	0	0	0	1,107,583	0	0	1,107,583	1,153,540	993,042
ROADWAY MAINTENANCE PROGRAM												
7100 - Bridges & Culverts												
7110 - Roads							150,000			150,000	200,000	610,511
7120 - Snow & Ice Control							4,660,091			4,660,091	4,682,139	4,389,860
7130 - Traffic Controls							1,000			1,000	1,000	
7140 - Road Clearing							210,000			210,000	260,000	177,030
Subtotal	0	0	0	0	0	0	5,021,091	0	0	5,021,091	5,143,139	5,177,401
GENERAL ROADWAY EXPENDITURES PROGRAM												
7200 - New Equipment												
7210 - Equipment Operations							801,000			801,000	810,000	826,134
7220 - Tools, Materials & Supplies							1,298,500			1,298,500	1,270,500	1,236,684
7230 - Real Estate & Buildings							192,000			192,000	226,000	142,935
Subtotal	0	0	0	0	0	0	2,371,500	0	0	2,371,500	2,411,500	2,293,233
MASS TRANSIT PROGRAM												
7300 - Air Transportation												
7310 - Ground Transportation												
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL - ROADS & TRANSPORTATION	0	0	0	0	0	0	8,500,174	0	0	8,500,174	8,708,179	8,469,676

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County Name: Woodbury

County No: 97
03-13-18

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2018/2019 (L)	Re-estimated 2017/2018 (M)	Actual 2016/2017 (N)
REPRESENTATION SERVICES PROGRAM												
1		391,822								391,822	383,329	374,671
2		186,175								186,175	225,810	197,375
3					7,000					7,000	7,000	5,606
4	0	577,997	0	0	7,000	0	0	0	0	584,997	616,139	577,652
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations & Licensing												
5	1,040,610									1,040,610	1,149,835	1,063,368
6										0	0	
8101 - Drivers License Services												
7	718,958						225,600			944,558	905,923	671,164
8110 - Recording of Public Documents												
8	1,759,568	0	0	0	0	0	225,600		0	1,985,168	2,055,758	1,734,532
9	1,759,568	577,997	0	0	7,000	0	225,600	0	0	2,570,165	2,671,897	2,312,184
TOTAL - GOVT. SVCS. TO RESIDENTS												

SERVICE AREA 9
ADMINISTRATION

County Name: Woodbury

County No: 97
03-13-18

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2018/2019 (L)	Re-estimated 2017/2018 (M)	Actual 2016/2017 (N)		
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	709,200	25,000							734,200	971,462	722,027	1	
9010 - Administrative Management Services	2	299,955								299,955	296,392	320,290	2	
9020 - Treasury Management Services	3	503,993								503,993	489,462	436,357	3	
9030 - Other Policy & Administration	4	352,556								352,556	122,135	502,010	4	
Subtotal	5	1,865,704	25,000	0	0	0	0	0	0	1,890,704	1,879,451	1,980,684	5	
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	2,440,652								2,440,652	2,065,498	2,027,638	6	
9110 - Information Technology Services	7	1,065,557								1,065,557	986,734	1,655,061	7	
9120 - GIS Systems	8									0			8	
Subtotal	9	3,506,209	0	0	0	0	0	0	0	3,506,209	3,052,232	3,682,699	9	
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10									1,100,000	1,100,000	1,100,000	10	
9210 - Safety of Workplace	11									0			11	
9220 - Fidelity of Public Officers	12									0			12	
9230 - Unemployment Compensation	13									0			13	
Subtotal	14	0	1,100,000	0	0	0	0	0	0	1,100,000	1,100,000	1,100,000	14	
TOTAL - ADMINISTRATION	15	5,371,913	1,100,000	25,000	0	0	0	0	0	6,496,913	6,031,683	6,763,383	15	

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Project Name	Amount of Issue (B)	Date Certified To County Auditor (format: XXXXXX)	Principal Due 2018/2019 (D)	Interest Due 2018/2019 + (E)	Bond Registration Due 2018/2019 + (F)	Total Obligation Due 2018/2019 = (G)	Amount Paid by Other Funds & Debt Service		Current Year Utility Replacement & Debt Service Taxes = (I)		
							Fund Balance	- (H)			
1 Capital Loan Note (Conservation) 2010	900,000	02/19/08	104,000	3,068		107,068	107,068		0		
2 Capital Loan Note - 2016	1,893,000	5/15/16	378,600	13,516		392,116	80,000		312,116		
3 TIF Loan - 2017	1,710,000	2/15/17	210,000	31,650		241,650	241,650		0		
4 Capital Loan Note - 2017	3,717,404	3/1/17	371,740	66,579		438,319	64,972		373,347		
5 Capital Loan Note - 2017	1,000,000	3/1/17	100,000	19,990		119,990			119,990		
6 Capital Loan Note - 2018	1,692,867	5/1/18	169,288	50,876		220,164			220,164		
7						0			0		
8						0			0		
9						0			0		
10						0			0		
11						0			0		
12						0			0		
13						0			0		
14						0			0		
15						0			0		
16						0			0		
17						0			0		
18						0			0		
19						0			0		
20						0			0		
TOTALS FOR COUNTYWIDE DEBT SERVICE:						1,333,628	185,679	0	1,519,307	493,690	1,025,617
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service											
21						0			0		0
22						0			0		0
23						0			0		0
24						0			0		0
25						0			0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:						0	0	0	0	0	0

NOTICE OF PUBLIC HEARING

Woodbury County

THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC
PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS

The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly.

Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.69591
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	855,558

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Increases in Public Safety, District Health and Building Expenditures

Co. Number: 97	ERROR MESSAGE LISTINGS	County: Woodbury
MAKE NECESSARY CORRECTIONS BEFORE PUBLISHING AND/OR FILING BUDGET WITH THE DEPARTMENT OF MANAGEMENT		
*** IGNORE THE "#" SIGN ***		

ENDING YEAR FUND BALANCE / BEGINNING YEAR FUND BALANCE COMPARISONS:

#
#

TAX LEVY RATE ERRORS:

#
#
#
#
#
#
#

BUDGET YEAR MENTAL HEALTH SUPPORTING COMPARISONS:

#
#
#
#
#

CREDITS TO TAXPAYERS/UTILITY REPLACEMENT TAX FIELDS ARE BLANK:

#
#

ELECTED OFFICIALS COMPENSATION SCHEDULE ON TAX CERTIFICATION FORM:

#
#
#
#
#
#
#

NUMBER OF OFFICIAL COUNTY NEWSPAPERS FIELD ON TAX CERTIFICATION FORM:

#

NAMES OF OFFICIAL COUNTY NEWSPAPERS FIELD(S) ON TAX CERTIFICATION FORM:

#
#
#
#
#
#

NOTICE OF PUBLIC HEARING INFORMATION TAKEN FROM DATAENTRY SHEET:

#
#
#
#

Co. Number: 197	WARNING MESSAGE LISTINGS	County: Woodbury
MAKE ANY NECESSARY CORRECTIONS BEFORE PUBLISHING AND/OR FILING BUDGET WITH THE DEPARTMENT OF MANAGEMENT		
*** IGNORE THE "#" SIGN ***		
OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS:		
#		
#		
#		
LEVY RATE MAXIMUMS EXCEEDED-FORM 600		
Form 600 must be published as part of the public notice.		
#		
NOTICE OF PUBLIC HEARING:		
#		
#		
#		

Woodbury County Compensation Schedule For Fiscal Year Ending :

6/30/2019

Elected Official	Current	+ Adjustment	+ %	= Recommendation	= Net %
Attorney	\$123,219.20		2.75%	\$126,607.73	2.75%
Auditor & Recorder	\$86,320.00		2.75%	\$88,693.80	2.75%
Sheriff	\$102,544.00		2.75%	\$105,363.96	2.75%
Supervisor	\$33,151.00		2.75%	\$34,062.65	2.75%
Supervisor Chairperson	\$39,469.00		2.75%	\$40,554.40	2.75%
Treasurer	\$84,177.60		2.75%	\$86,492.48	2.75%

Attorney Representative:

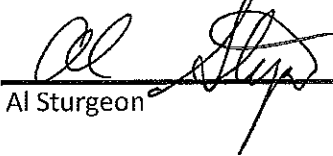
YES NO



Brian Buckmeier

Auditor & Recorder Representative:

YES NO



Al Sturgeon

Sheriff Representative:

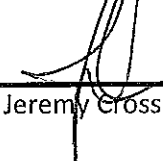
YES NO



Doug Phillips

Supervisor Representative:

YES NO



Jeremy Cross

Supervisor Representative:

YES NO



Angela Kay

Treasurer Representative:

YES NO



Frank Baron

Meeting Date:

2/7/2018

2/7/18 County Compensation Board Meeting

Members Present:

Brian Buckmeier, Attorney Representative

Al Sturgeon, Auditor & Recorder Representative

Doug Phillips, Sheriff representative

Jeremy Cross, Supervisor Representative

Angela Kayl, Supervisor Representative

Timothy A. Brende, Treasurer Representative

The meeting was called to order at 5:00 PM.

The Board appointed Mr. Sturgeon as Chairperson and Mr. Phillips as Secretary.

A motion by Buckmeier was seconded by Phillips to approve the substitution of Mr. Brende by the County Treasurer to be his representative due to the illness of the appointed representative, Frank A. Baron. Motion carried unanimously.

Pat Gill, Auditor & Recorder, presented the process for the benefit of new board members.

Individual proposals were heard by the Board. Buckmeier recommended 4% increase for the County Attorney, Kayl and Cross recommended 1% increase for the Supervisors. Brende recommended a 3 to 4% increase for the Treasurer. Phillips recommended a \$5,000.00 adjustment and 4% increase for the Sheriff and Sturgeon recommended a 2.75% increase for the Auditor.

A motion by Sturgeon for 2.75% across the board was amended by Sturgeon and seconded by Buckmeier to 2.75% increase for all the elected officials except for the Supervisors who were limited to a 1% increase. The amendment failed on a 2-4 vote with Sturgeon and Buckmeier voting yes. The original motion of 2.75% across the board passed on a 4-2 vote with Phillips and Cross opposed.

There being no other business before the Board, the meeting was adjourned.