COUNTY NAME: Woodbury	NOTICE OF PUBLIC HEARING AMENDMENT OF CURRENT COUNTY BUDGET	CO NO: 97

The County Board of Supervisors will conduct a public hearing on the proposed amendment to the current County budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
December 16 2014	10:15 A.M.	Courthouse - Board of Supervisors Meeting Room

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, the proposed amendment. An approved budget amendment is required in order to permit increases in any class of expenditures as last certified or last amended.

County Telephone No.: 712-234-2910	For Fiscal Year Ending: 6/30/2015

Iowa Department of Management Form 653 A-R Sheet 1 of 2 (Publish) (revised 05/01/14)		Total Budget as Certified or Last Amended	Proposed Current Amendment	Total Budget After Current Amendment
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property	1	28,333,075		28,333,075
Less: Uncollected Delinquent Taxes - Levy Year	2			0
Less: Credits to Taxpayers	3	880,775		880,775
Net Current Property Taxes	4	27,452,300	0	27,452,300
Delinquent Property Tax Revenue	5	8,700		8,700
Penalties, Interest & Costs on Taxes	6	422,500		422,500
Other County Taxes/TIF Tax Revenues	7	5,920,872		5,920,872
Intergovernmental	8	11,280,857	58,668	11,339,525
Licenses & Permits	9	30,550	2,348	32,898
Charges for Service	10	2,275,300		2,275,300
Use of Money & Property	11	265,292		265,292
Miscellaneous	12	266,400		266,400
Subtotal Revenues	13	47,922,771	61,016	47,983,787
Other Financing Sources:				
General Long-Term Debt Proceeds	14	839,000		839,000
Operating Transfers In	15	8,674,970		8,674,970
Proceeds of Fixed Asset Sales	16			0
Total Revenues & Other Sources	17	57,436,741	61,016	57,497,757
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety & Legal Services	18	14,063,336	413,977	14,477,313
Physical Health & Social Services	19	5,516,778		5,516,778
Mental Health, ID & DD	20	5,395,411	927,947	6,323,358
County Environment & Education	21	2,481,277	200,000	2,681,277
Roads & Transportation	22	7,839,500	6,530	7,846,030
Government Services to Residents	23	2,454,960	20,000	2,474,960
Administration	24	6,832,579	130,747	6,963,326
Nonprogram Current	25	20,000		20,000
Debt Service	26	1,114,677		1,114,677
Capital Projects	27	5,315,805	1,300,000	6,615,805
Subtotal Expenditures	28	51,034,323	2,999,201	54,033,524
Other Financing Uses:				
Operating Transfers Out	29	8,674,970		8,674,970
Refunded Debt/Payments to Escrow	30			0
Total Expenditures & Other Uses	31	59,709,293	2,999,201	62,708,494
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	(2,272,552)	(2,938,185)	(5,210,737)
Beginning Fund Balance - July 1,	33	13,572,927		13,572,927
Increase (Decrease) in Reserves (GAAP Budgeting)	34			0
Fund Balance - Nonspendable	35			0
Fund Balance - Restricted	36			0
Fund Balance - Committed	37			0
Fund Balance - Assigned	38			0
Fund Balance - Unassigned	39	11,300,375	(2,938,185)	8,362,190
Total Ending Fund Balance - June 30,	40	11,300,375	(2,938,185)	8,362,190

Explanation of changes: Budgeting carryover secondary road bridge projects, a one year longevity plan, settlement of sheriff's deputies union contract, additional nursing for correctional facility, conservation projects and land purchases and transfer of cash reserves over 25% from county health services to the sioux rivers region. A detailed breakdown is available in the Board of Supervisors office and the Auditor's office.

Explanations to Each Change in Amendment #1

1. Sheriff - Uniform Patrol : Settlement of Deputy's contract. Approved on April 24, 2014.

2. Sheriff - Investigations : Settlement of Deputy's contract. Approved on April 24, 2014.

3. Longevity pay for one year for percentage deputies of elected officials approved by the Board of Supervisors on July 1, 2014. Funds to cover this cost came from cash reserves because the budgets had already been certified by March 15, 2014.

4. This increae will cover the cost of increasing nursing to a total of 4 full time nurses in the correctional facility. The Board of Supervisors approved this measure on September 2, 2014. Also included in this line item are additional inmate medical care expenses. An example would be four inmates had cost of $89,000.

5. Longevity pay for one year for percentage deputies of elected officials approved by the Board of Supervisors on July 1, 2014. Funds to cover this cost came from cash reserves because the budgets had already been certified by March 15, 2014.

6. Laminator for weapon permit card machine. The funds to cover this cost came from fees charged for a gun permit.

7. Sheriff - Civil Division : Settlement of Deputy's contract. Approved on April 24, 2014.

8. Longevity pay for one year for percentage deputies of elected officials approved by the Board of Supervisors on July 1, 2014. Funds to cover this cost came from cash reserves because the budgets had already been certified by March 15, 2014.

9. Longevity pay for one year for percentage deputies of elected officials approved by the Board of Supervisors on July 1, 2014. Funds to cover this cost came from cash reserves because the budgets had already been certified by March 15, 2014.

10. After settlement with the sheriff's deputies these funds were distributed to the appropriate department and divisions of the sheriff's office. There were additional funds that had to be appropriated to cover the increase by $ 41,346 more than was orginally apropriated in the FY 2015 budget. These funds came from cash reserves.

11. Longevity pay for one year for percentage deputies of elected officials approved by the Board of Supervisors on July 1, 2014. Funds to cover this cost came from cash reserves because the budgets had already been certified by March 15, 2014.

12. Longevity pay for one year for percentage deputies of elected officials approved by the Board of Supervisors on July 1, 2014. Funds to cover this cost came from cash reserves because the budgets had already been certified by March 15, 2014.

13. The allocation for WCICC has to to be increased by$ 65,563 because the January 2014 invoice was not sent to the County to be paid although the expenses were incurred. The FY 2014 expense will have to be paid in FY 2015. The funds will come from carryover from FY 2014, cash reserves.

14. The allocation for the Communications Center has to be increased by $ 87,897. The reason for the increase was one invoice was never sent to the county for processing and one invoice was sent to the county but not processed. These expenses did occur and the funds were carried over from FY 2015. The funds will come from cash reserves.

15. Longevity pay for one year for percentage deputies of elected officials approved by the Board of Supervisors on July 1, 2014. Funds to cover this cost came from cash reserves because the budgets had already been certified by March 15, 2014.

16. The additional appropriations are for two new case management workers that were approved by the Board of Supervisors on October 14, 2014

17. This change is three fold. First, additional funds had to be added to cover community based 6+beds and also legal fees. Second, according to the 28E Agreement approved by the Sioux Rivers Region Board which stated any cash reserves above the 25% of audited accrued expenditures must be turned over to the Sioux Rivers Region Fund in which Dennis Butler and Woodbury County is the Fiscal Agent for that trust fund. No funds can be spent out of this fund without the unaminious approval of the Sioux Rivers Region Board. The third item is the reduction of two line items for a total of $ 282,528. This reduction will balance appropriations (expenses) with the revenues anticipated.

18. Longevity pay for one year for percentage deputies of elected officials approved by the Board of Supervisors on July 1, 2014. Funds to cover this cost came from cash reserves because the budgets had already been certified by March 15, 2014.

19. Sheriff - Uniform Patrol : Settlement of Deputy's contract. Approved on April 24, 2014.

20. This covers the assessment of the City of Moville water main project against our main office property. Work was completed in FY 2014, but not billed until FY 2015. Funds will come from cash reserves.

21. This increase is to cover FY 2014 projects let in June and expended in FY 2015. Funds were carried over from the special levy for 5 FY's at the rate of $ 1,300,000 per FY.

22. This increase covers the additional cost for the Nature Center Road Project. The Board of Supervisors covered the first $ 300,000 thru a bond issue and the balance will be covered by conservation reserve funds.

23. Conservation reserve funds will cover this item which is for land acquisitions and conservation administration capital improvements.

Woodbury County
FY 2015 Budget Amendment #1
November 25, 2014

County Fund

Item#	Dept./Div. Name Dept./Div. Expenditure Change Source of Revenue	Expenditure Change	Revenue Change
General Basic Fund:			
1.	**Sheriff - Uniform Patrol**		
	001-1001-410-1014 = Organized Employees	26,395	
	001-1001-410-1016 = Supervisory Organized	1,253	
	001-1001-410-1116 = Matching FICA	2,115	
	001-1001-410-1117 = Matching IPERS	2,732	
	Cash Reserves		32,494
2.	**Sheriff - Investigations**		
	001-1011-410-1014 = Organized Employees	16,537	
	001-1011-410-1116 = Matching FICA	1,265	
	001-1011-410-1117 = Matching IPERS	1,634	
	Cash Reserves		19,436
3.	**Sheriff - LEC Correctional Facility**		
	001-1051-410-1020 = Longevity Pay	2,200	
	001-1051-410-1116 = Matching FICA	168	
	001-1051-410-1117 = Matching IPERS	217	
	Cash Reserves		2,585
4.	**Sheriff - LEC Correctional Facility**		
	001-1051-410-2915 = Health Services Assistance	273,262	
	Cash Reserves		273,262
5.	**Sheriff - Administration**		
	001-1061-410-1020 = Longevity Pay	2,400	
	001-1061-410-1116 = Matching FICA	184	
	001-1061-410-1117 = Matching IPERS	237	
	Cash Reserves		2,821
6.	**Sheriff - Administration**		
	001-1061-410-4478 = Contractual Services	2,348	
	Gun Permit Cards Additional Revenue		2,348

7. **Sheriff - Civil Division**

001-1063-410-1014 = Organized Employees	8,937	
001-1063-410-1116 = Matching FICA	684	
001-1063-410-1117 = Matching IPERS	883	
Cash Reserves		10,504

8. **Treasurer - Motor Vehicle**

001-8101-481-1020 = Longevity Pay	3,500	
001-8101-481-1116 = Matching FICA	268	
001-8101-481-1117 = Matching IPERS	313	
Cash Reserves		4,081

9. **Auditor - Recorder**

001-8111-481-1020 = Longevity Pay	1,800	
001-8111-481-1116 = Matching FICA	138	
001-8111-481-1117 = Matching IPERS	161	
Cash Reserves		2,099

10. **Supervisors**

001-9001-490-4815 = Tax Allotment	-39,384	
Allocated to Deputies Contract Settlement		-39,384

11. **Auditor - Auditor**

001-9011-490-1020 = Longevity Pay	2,800	
001-9011-490-1116 = Matching FICA	214	
001-9011-490-1117 = Matching IPERS	250	
Cash Reserves		3,264

12. **Treasurer - Tax Department**

001-9021-490-1020 = Longevity Pay	11,500	
001-9021-490-1116 = Matching FICA	880	
001-9021-490-1117 = Matching IPERS	1,027	
Cash Reserves		13,407

13. **WCICC**

001-9111-491-6320 = Data Processing	65,563	
Cash Reserves		65,563

14. **Communication Center**

001-9112-491-4217 = Communication Center	87,897	
Cash Reserves		87,897

General Supplemental Fund:

15. **Auditor - Election Administration**

002-8001-490-1020 = Longevity Pay	300	
002-8001-490-1116 = Matching FICA	23	
002-8001-490-1117 = Matching IPERS	27	
Cash Reserves		350

Case Management Fund:

16. County Provided Case Management

106-4521-445-1010 = Wage Plan Employees	48,959	
106-4521-445-1116 = Matching FICA	3,745	
106-4521-445-1117 = Matching IPERS	4,372	
106-4521-445-1118 = Employee Hospitalization	3,297	
106-4521-445-1121 = Life Insurance	29	
106-4521-445-1123 = Dental Insurance	352	
106-4521-445-1126 = LTD	152	
Federal and Local Funds		60,906

County Health Services Fund:

17. **Mental Health Services**

110-4050-440-3620 = Job Development	-175,000	
110-4064-440-3160 = Comm. Based 6+Beds	129,000	
110-4174-441-3990 = Legal Fees	5,000	
110-4250-442-3640 = Job Development	-107,528	
110-4411-444-2955 = Sioux Rivers Region	1,015,568	
Cash Reserves		867,040

Rural Basic Fund:

18. **Sheriff - Uniform Patrol**

111-1002-410-1020 = Longevity Pay	1,900	
111-1002-410-1116 = Matching FICA	145	
111-1002-410-1117 = Matching IPERS	187	
Cash Reserves		2,232

19. **Sheriff - Uniform Patrol**

111-1001-410-1014 = Organized Employees	11,809	
111-1001-410-1016 = Supervisory Organized	3,758	
111-1001-410-1116 = Matching FICA	1,191	
111-1001-410-1117 = Matching IPERS	1,538	
Cash Reserves		18,296

Secondary Road Fund:

20. **General Roadway Expenses**

220-7232-472-9830 = Grounds	20,000	
Cash Reserves		20,000

Secondary Roads Special Bridge Projects Fund:

21. **Bridges**

221-0201-402-9320 = Bridges	1,300,000	
Cash Reserves		1,300,000

CIP Projects Fund:

22. **Conservation Administration**

360-6101-461-6105 = Nature Center Road Project	100,000	
Reserve Fund Cash Balances		100,000

Conservation Reserve Fund:

23. **Administration**

667-6101-461-6001 = Land Acquisiton	60,000	
667-6101-461-6105 = Conservation Administrative Capital Improvements	40,000	
Reserve Fund Cash Balances		100,000
	2,949,201	2,949,201

County Attorney Forfieture Fund:

Correction

This is correction to the state forms so that budgets match up between state forms and county budgets.	50,000

Recap

Revenues:	
Permits	2,348
Intergovernmental Revenues	58,668
Cash Reserves	2,888,185
Total Revenues	2,949,201
Expenditures (Service Areas):	
Public Safety and Legal Services	363,977
Mental Health, ID & DD	927,947
County Environment and Education	200,000
Roads and Transportation	6,530
Governme Residents	20,000
Administration	130,747
Capital Projects	1,300,000
Total Expenditures	2,949,201