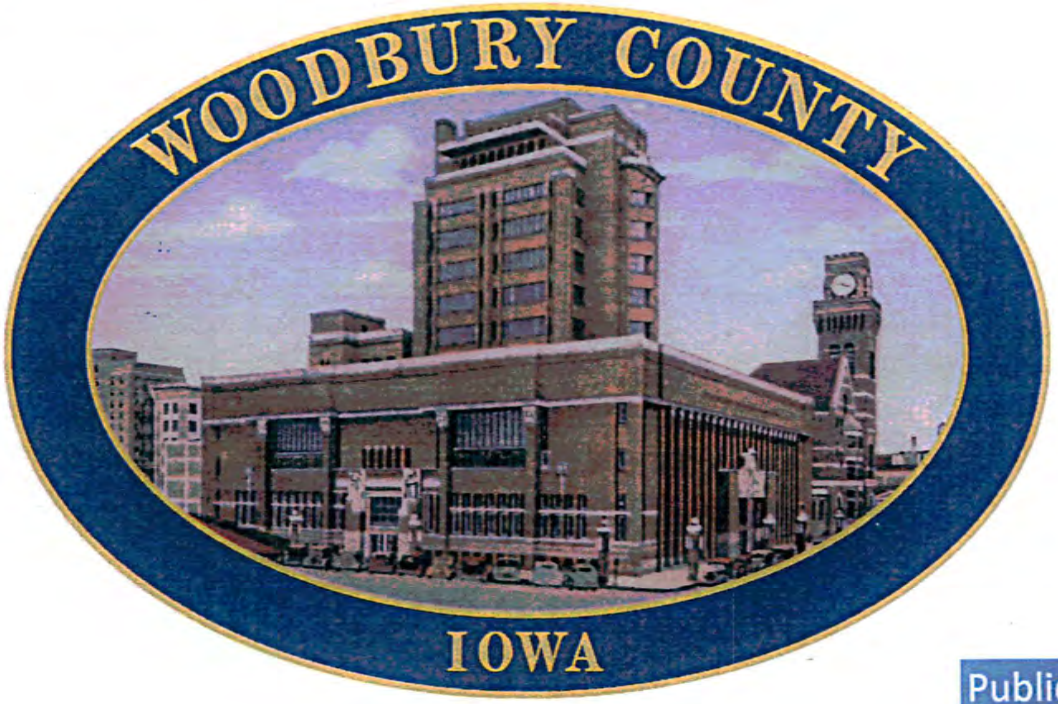
COUNTY OF WOODBURY, IOWA

FISCAL 2016 BUDGET



Public Hearing

5:00 pm

March 10, 2015

Woodbury County Board of Supervisors

Courthouse • Room 104
620 Douglas Street • Sioux City, Iowa 51101
Telephone (712) 279-6525 • Fax (712) 279-6577

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HEATHER SATTERWHITE

To: Woodbury County Board of Supervisors

From: Dennis D. Butler, Finance/Operations Controller DDB

RE: FY 2016 Tax Rates & Tax Askings

Date: February 20, 2015

New Proposed Tax Rates for FY 2016

Fund	FY 2015	FY 2016	Increase or Decrease by Dollars	Increase or Decrease by %
General Basic	3.50000	3.50000	0.00000	
General Supplemental	3.12584	2.82458	(0.30126)	
Mental Health Services	0.90867	0.97917	0.07050	
Debt Service	0.22902	0.21239	(0.01663)	
Countywide for Cities & Townships	7.76353	7.51614	(0.24739)	-3.19%
Rural Basic - Townships Only	3.65218	3.51574	(0.13644)	
Total for Townships	11.41571	11.03188	(0.38383)	-3.36%

Tax Askings by Fund

Fund	FY 2015	FY 2016	Increase or Decrease by Dollars	
General Basic	12,536,380	12,739,617	203,237	
General Supplemental	11,196,204	10,281,164	(915,040)	
Mental Health Services	3,254,694	3,564,086	309,392	
Debt Service	910,763	857,313	(53,450)	
Countywide for Cities & Townships	27,898,041	27,442,180	(455,861)	
Rural Basic - Townships Only	3,651,079	3,691,766	40,687	
Grand Total	31,549,120	31,133,946	(415,174)	-1.32%

Effects on Different Land Classes

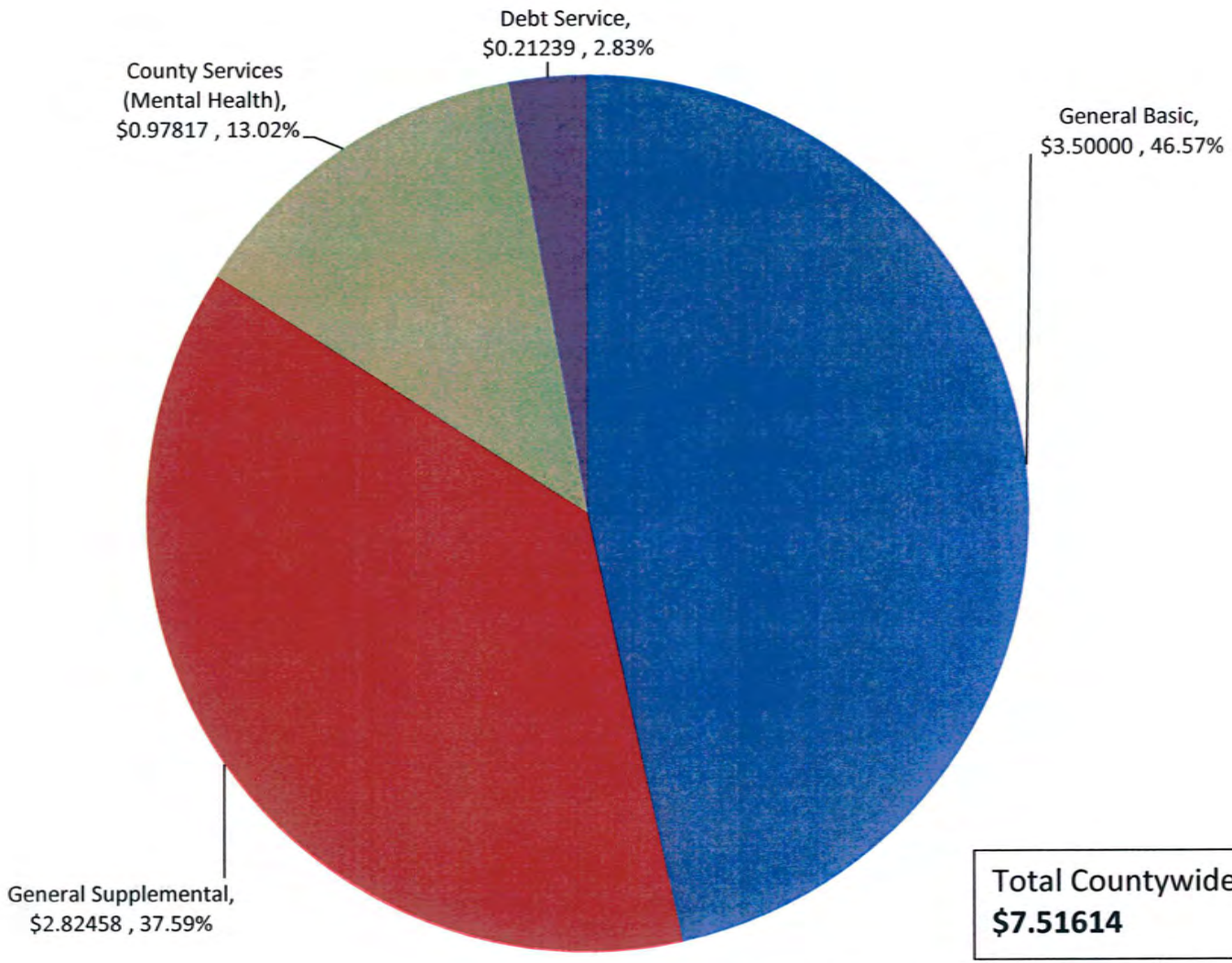
		FY 2015	FY 2016	Increase	Increase
Cities:					
	Residential	$776.54	$770.04	($6.50)	-0.84%
	Commercial	$817.21	$712.06	($105.15)	-12.87%
Townships:					
	Residential	$1,141.57	$1,130.23	($11.34)	-0.99%
	Commercial	$1,201.65	$1,045.13	($156.52)	-13.03%
	Ag Lands	$1,141.57	$1,136.28	($5.29)	-0.46%

State Ordered Rollbacks

	FY 2015	FY 2016	Increase
Residential	54.4002	55.7335	1.3333
Ag Land	43.3997	44.7021	1.3024
Commercial	95.0000	90.0000	(5.0000)

FY 2016 Countywide Property Tax Rate Composition

(county taxes only)



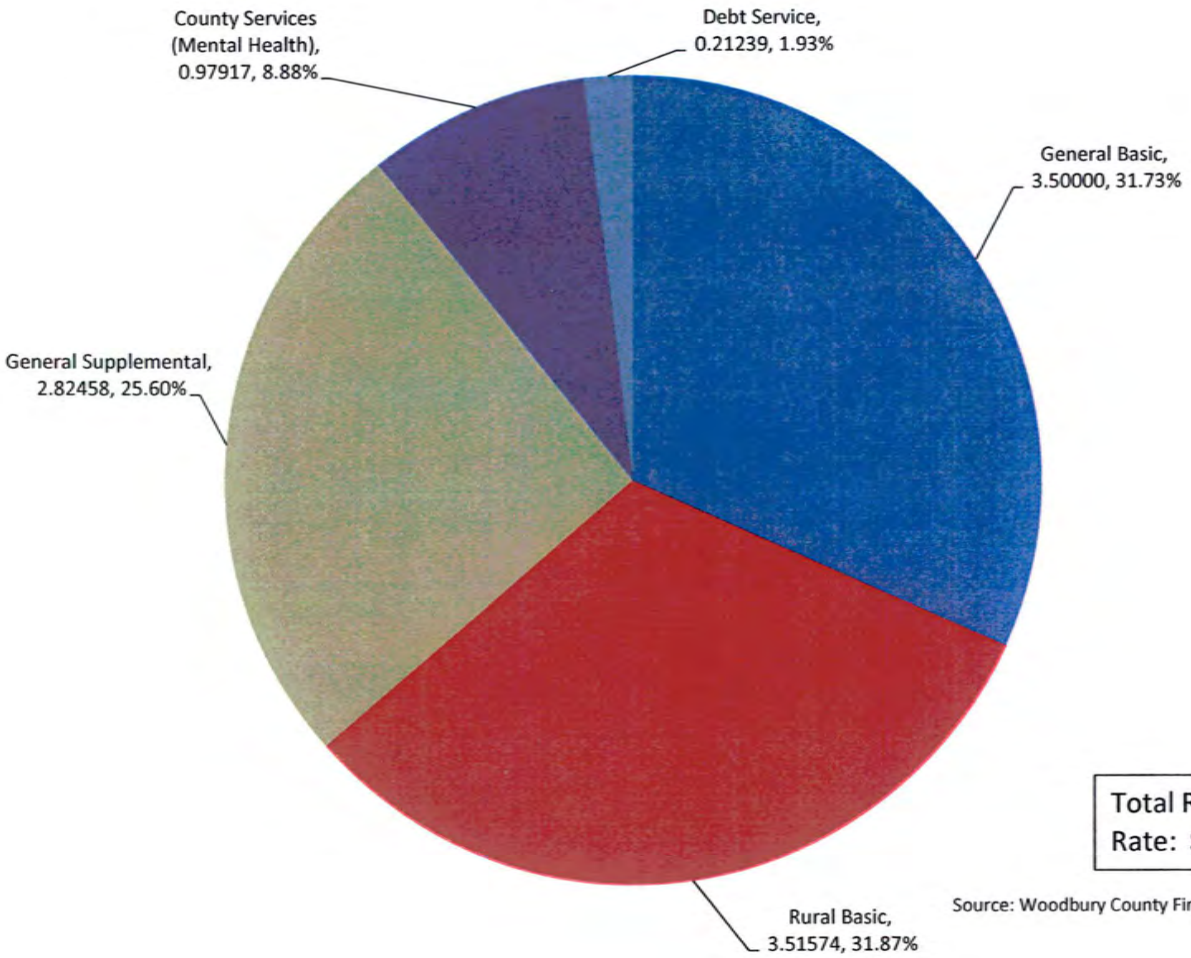
Total Countywide Rate:
$7.51614

Source: Woodbury County Finance/Operations Controller

FY16 Countywide Property Tax Rate Composition

FY 2016 Rural + Countywide Property Tax Rate Composition

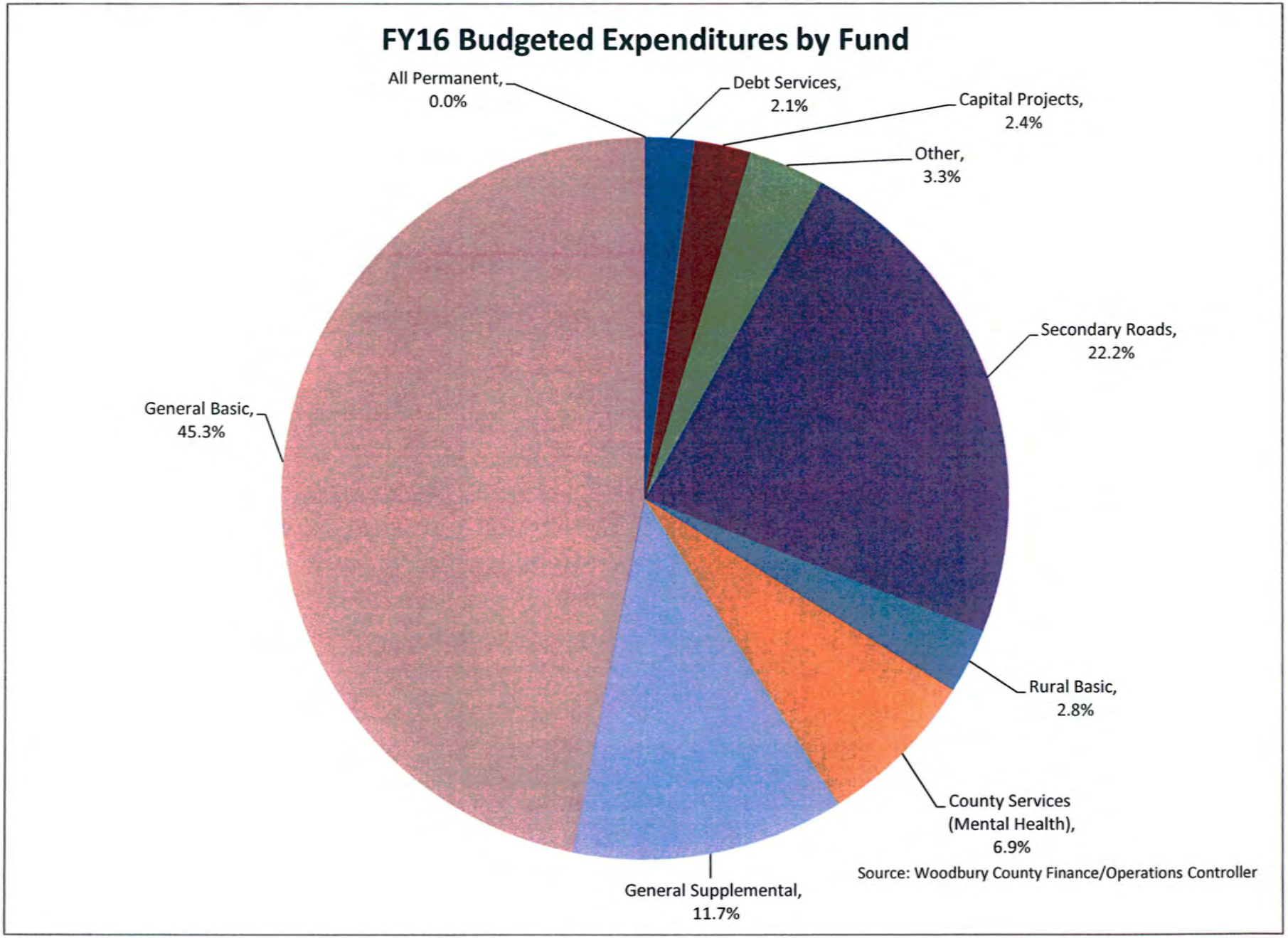
(county taxes only)



Total Rural + Countywide Rate: **$11.03188**

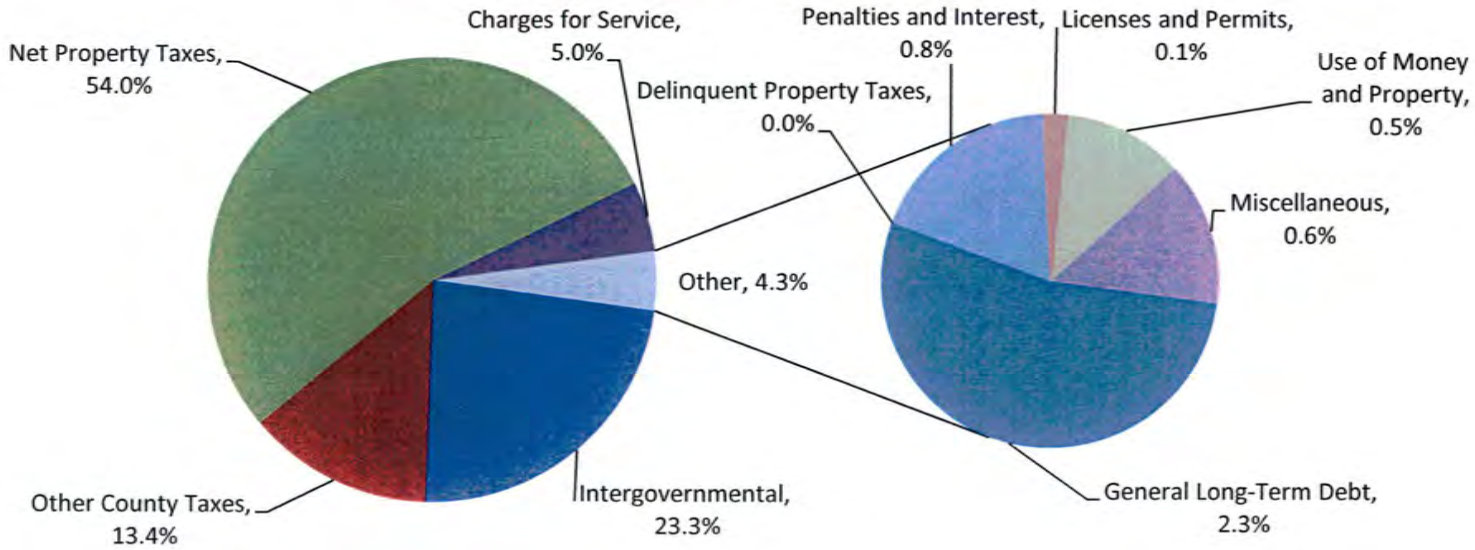
Source: Woodbury County Finance/Operations Controller

FY16 Rural + Countywide Property Tax Rate Composition



FY16 Expenditures by Fund

FY 2016 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 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.

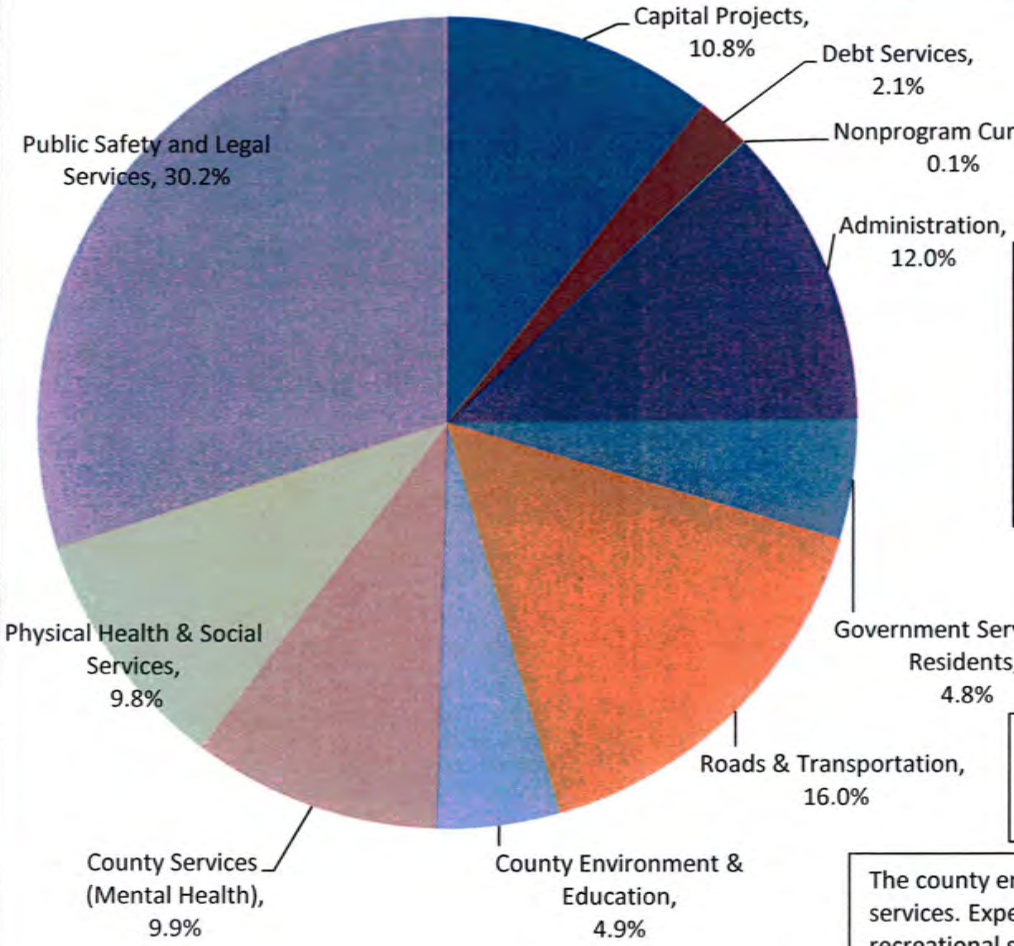
Use of money and property includes earnings from investments, rents and other miscellaneous income.

Miscellaneous revenues include special assessments, contributions and donations, unclaimed property, forfeitures and

Delinquent property taxes are revenues collected in the current fiscal year from property taxes due in previous fiscal

Source: Woodbury County Finance/Operations Controller

FY 2016 County Expenditures by Service Area



In fiscal year 2016 (which runs from July1, 2015 to June 30, 2016 Woodbury County will spend over 46.2% of budgeted resources on 2 primary areas: Public safety and transportation.

The debt service, capital projects and nonprogram current service areas are all classified as nonprogram expenditures. Nonprogram current expenses include minor items such as interest on short-term debt and corrections from previous years; debt service expenses account for principal and interest payments on long-term debt; and capital projects expenses include certain road construction expenses and major capital projects, such as courthouse or county buildings renovation.

Government services to residents include many state-mandated services, such as elections, motor vehicle registration, the recording of public documents, and township officials.

Administration expenses include salary and wages for the board of supervisors, auditor and treasurer and their respective staffs, as well as many insurance costs and general office expenses.

The county environment and education service area includes an array of services. Expenses for environmental improvement, conservation and recreational services, land use control, economic development, historic preservation, libraries and county fairs are all accounted for here.

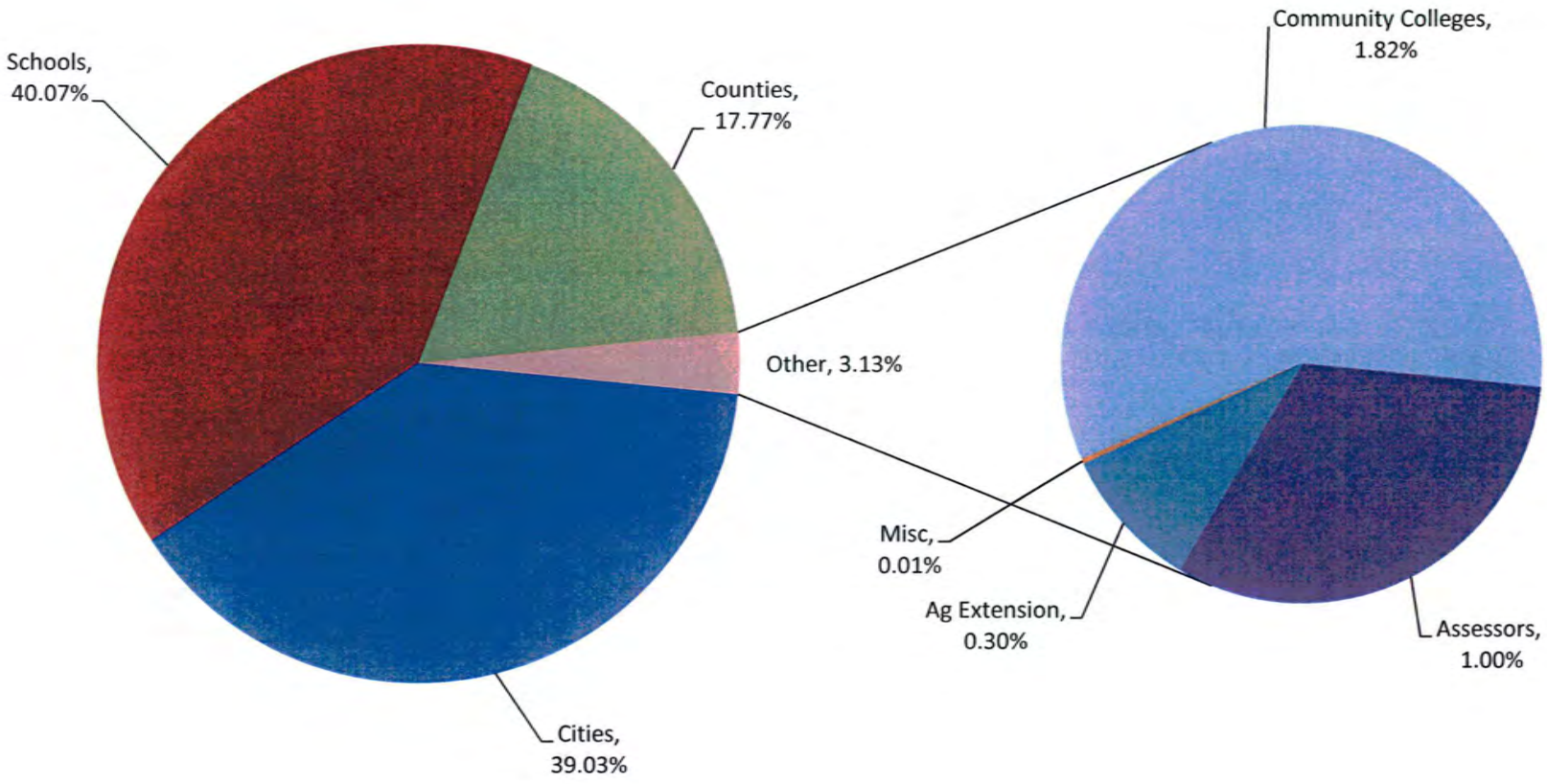
Physical health and social services expenses include services to the poor and elderly persons. They also include sanitation expenses, such as food and beverage inspections, and administrative expenses for the offices of the board of health, general assistance and veterans' affairs. This service area also accounts for chemical dependency programs and youth shelter care.

Source: Woodbury County Finance/Operations Controller

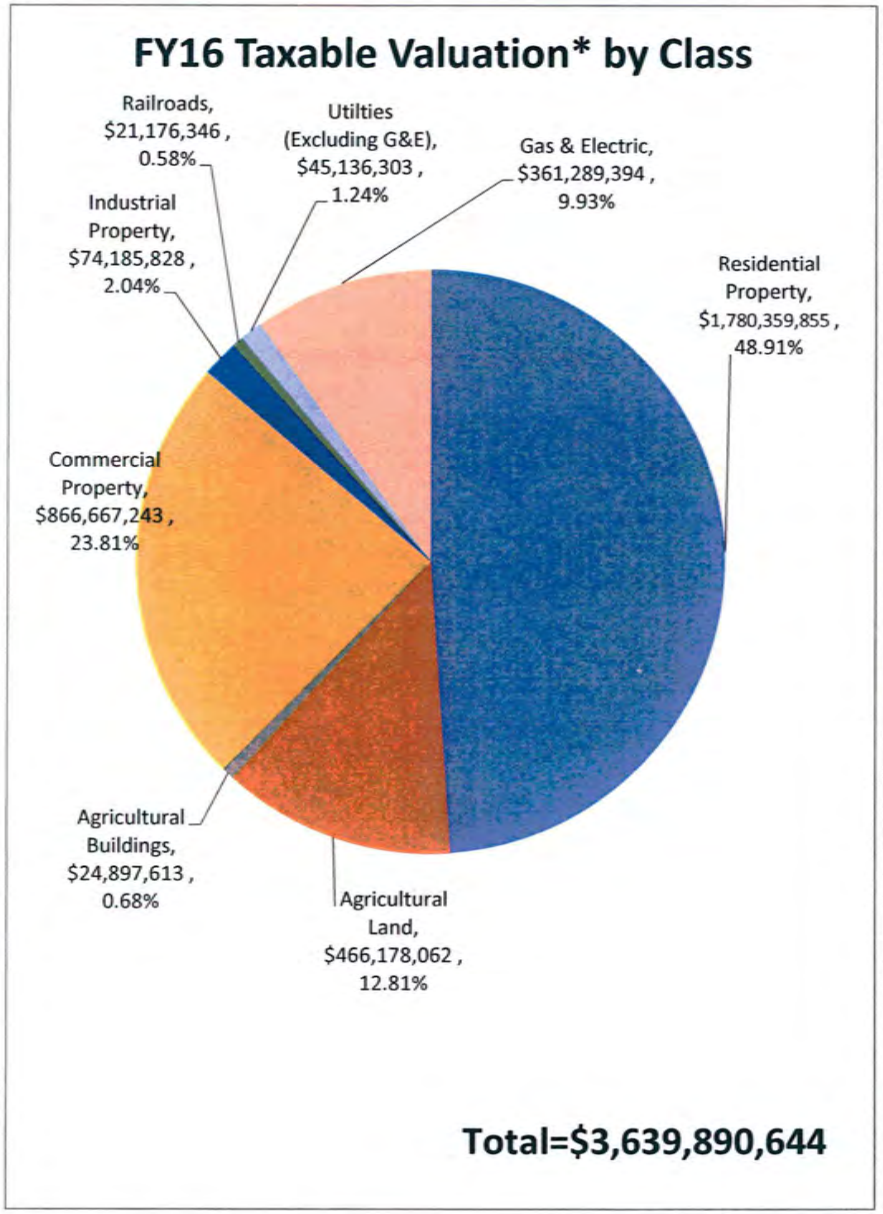
FY15 Taxes by Authority

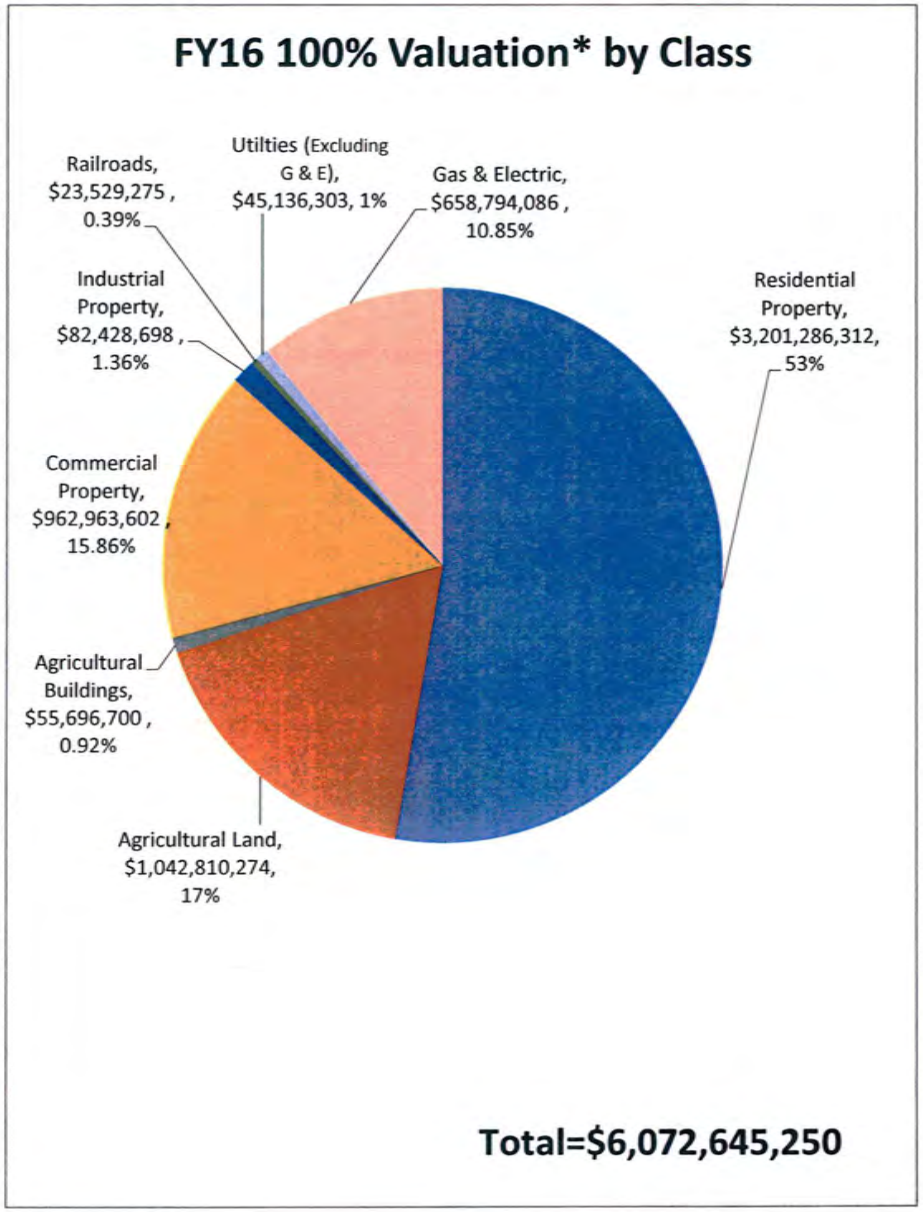
(FY16 not avaliable)

Taxpayer in Sioux City



FY15 Taxes by Authority





*Valuation includes all non-TIF valuation

Source: Woodbury County Finance/Operations Controller

FY16 Value by Class, Taxable v. 100% Valuation