

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) RE

#126

Date: December 10, 2015

Weekly Agenda Date: December 15, 2015

DEPARTMENT HEAD / CITIZEN: Supervisor Jeremy Taylor

SUBJECT: Notice of Public Hearings on Budgets: Planning and Zoning, Economic Development, and Siouxland District Health

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Give Direction

Other: Informational

Attachments

WORDING FOR AGENDA ITEM: Notice of Public Hearings on Planning and Zoning, Economic Development, and Siouxland District Health

EXECUTIVE SUMMARY: I would move to set the public hearings for these three budgets next week, December 22.

BACKGROUND: We have asked for budgets to be in earlier this year than in any year and have asked for a retooled process and improvement requests. I believe that this last fiscal year's practice of dedicating funding out of Local Option Sales Tax for the first two budgets while still having money to invest in economic development is a best practice. Furthermore, based on the information presented last week, I will ask for a recommendation of the current increase from Siouxland District Health less the three year's average that the ending balance has been above a 25% reserve (see background below). We will set a tone for this difficult budget year by an absolute commitment to the taxpayer and making sure that while protecting needed services, we align budgets with actual anticipated expenses and look with a clear goal to lowering the tax burden.

FINANCIAL IMPACT: Total= -\$172,851 (less) in total for all 3 budgets

Funding for Economic Development and Planning and Zoning from

Local Options Sales Tax decreases burden on General Basic tax askings

Economic Development Department

FY 16 Current Budget	\$200,720
FY 17 Proposed Budget	\$183,697
Decrease	-\$17,023

Planning and Zoning Department

FY 16 Current Budget	\$171,174
FY 17 Proposed Budget	\$176,273
Increase	+\$5,099
(due to wage and benefit increase)	

Siouxland District Health

FY 16 Current Budget	\$2,225,226
FY 17 Proposed Budget	\$2,281,152
Increase	+\$55,926

The proposed budget request to the Board of Supervisors is **\$2,281,152**. The last 3 years' average which is likely the most consistent and fairest (and lesser than the 5-year average of \$265,497) is \$216,853. Therefore, I would recommend approval of a budget that is **\$2,064,299**

Decrease	-\$160,927
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RECOMMENDATION: Approve the "Action Required."

ACTION REQUIRED: I move that the public hearings for the following budgets—Planning and Zoning, Economic Development, and Siouxland District Health—be set for the regular December 22, 2015 meeting.

Siouxland District Health Backup

As a best practice for budgeting and in order to most closely align budgets with anticipated expenses, the goal of the Woodbury County Board of Supervisors should be to allocate funding in such a manner that the Siouxland District Health Department is able to maintain a 22% reserve.

Therefore, the Board of Supervisors should target a budget that most closely anticipates SDHD ending with 25% reserves and asks for the reversion of funds at the end of the fiscal year audit to be at 22%. As a good faith concession, the Board should equally be held to maintaining funds within Siouxland District Health should they fall below the 22% threshold.

BACKGROUND:

The only unknowns relate to Medicaid modernization and the 3006 Maternal Health and 3043 Child Health with managed care. There is some "wait-and-see" based on Iowa's unique service delivery among all states as IDPH waits to give guidance. However, Kevin Grieme and Tyler Brock gave me assurance that if there are reductions in grant dollars (most of which are stable and known), there is no shift to tax supported accounts. If a grant-funded program is not sustainable, Siouxland District Health leadership must figure out if they can support or not within their current budget. Typically, they have not been in the habit of asking for more from the Board of Supervisors or doing budget amendments.

CASH CARRYOVER from FY 15

Currently, there is an anticipated \$299,786 cash carryover, **over and above** the 25% "reserves" from FY 15. This is actually higher than what was previously discussed with the Siouxland District Health Board and the Woodbury County Board of Supervisors when it was anticipated to be an approximate \$266,000 but we have since learned that this was before the audit. This is fortuitous in that \$300,000 was the anticipated cost outside of the Health Fund originally in order to be able to cover the Building Renovation. This has been a one-time agreement because of a retooling of the Board of Supervisors Capital Improvement Project process which otherwise would have potentially delayed the project by a year.

REASONS FOR CASH CARRYOVER

I have expressed some concern that the last three fiscal years have had carryovers averaging \$216,853. This would seem to imply that there is overbudgeting, which is not only above the County's reserve goal for itself of 22%, but that carryover amount is actually over and above 25%. (See attached document for historical data). The ten FY average is \$179,935 and the past five FY average is \$265,497.

I understand that sometimes this overage has been because of fluctuating late service fees for food service inspections, the timing of payments, and even H1N1 grant funding. However, this has of late been fairly consistent. In discussing the situation with Kevin Grieme, I think it should be acknowledged that much of this may come from cost containment measures reflecting good fiscal stewardship by the department.

PRESENTATION AT SDHD

I shared the concerns of the carryover reimbursements at the December 2, 2015 Siouxland District Health Board meeting. Board members understood the intent, namely that school districts and others often carry 20% reserves and there is no intent to overinflate reserves. However, it was shared that it is easier to revert back an overage rather than be promised funding to make up for a short fall under the 22% reserve funding level.. There was also concern that as is often the case with experiences with the Legislature that

promises are not binding. No one would want to be in the position where the Board sought to reduce to the 25% level and a funding shortfall put them below 22% that the County seeks for itself. Would the Board truly keep its commitment?

I believe that there should be something that binds or at minimum puts this Board on record with the aforementioned policy. The whole goal should be that whether there is an over or under 25% reimbursement that making the SDHD Board whole or reversion would be minimal, e.g. \$25,000-\$50,000 rather than \$837,990 (FY 11) or the one case scenario where the Board of Supervisors would have reverted back \$51,729 (FY 7).

RECOMMENDATION: The proposed budget request to the Board of Supervisors is **\$2,281,152**. The last 3 years' average which is likely the most consistent and fairest (and lesser than the 5-year average of \$265,497) is \$216,853. Therefore, I would recommend approval of a budget that is **\$2,064,299**. It has been suggested that we try to align this on the front-end with the goal of 22%; however, that does not account for uncertainties or provide any leeway should unanticipated expenses occur. Therefore, keep in mind that this does not align to the aforementioned goal of a 22% reserve for Siouxland District Health in line with the County.

In order to not be fair, it is my recommendation that the Board at the end of the year post-audit should keep Siouxland District Health's fund whole at the 22% so that if by budgeting in this way, funding falls under the threshold, it is in good faith that I believe the Board should "make whole" Siouxland District Health. Either way, whether it is in an increased allocation or a reversion of funds, in future years, 22% should be the goal.

**District Health Department - Carryover Reimbursement
Ten FY's History - FY 2006 to 2015**

FY	Accrued Expenditures	Calculated Cash Carryover		Actual Accrued Balance	Over 25% Re-imburement to County	Over 22% Re-imburement to County
		22%	25%			
15*	5,259,567	1,157,105	1,314,892	1,614,678	299,786	457,573 0
14	5,251,017	1,155,224	1,312,754	1,446,525	133,771	291,301 0
13	4,833,004	1,063,261	1,208,251	1,425,255	217,004	361,994 0
12	5,757,412	1,266,631	1,439,353	1,278,280	-161,073	11,649 0
11	5,278,815	1,161,339	1,319,704	2,157,694	837,990	996,355 0
10	5,558,668	1,222,907	1,389,667	2,138,825	749,158	915,918 0
9	5,364,497	1,180,189	1,341,124	1,753,289	412,165	573,100 0
8	4,953,542	1,089,779	1,238,386	1,326,991	88,606	237,212 0
7	5,046,735	1,110,282	1,261,684	1,058,553	-203,131	-51,729 0
6	5,024,635	1,105,420	1,256,159	681,232	-574,927	-424,188

The County was reimbursed for FY 11, FY 13 & FY 14.

FY 15 was left with District Health for one time only to assist in the funding of the CIP project that will be done this FY 16.

For the previous FY's 10 and back to FY 06, there were no transfers made.

Chapter 137.112 sub 2 of the Code of Iowa states that 20% is the cap for health departments on returning funds to the County General Fund. Chapter 137.112 sub 4 states that this section does not apply to a District Health Department. I believe we are the only District Health Department in Iowa which means the Siouland District Health Department does not statutorily revert funds back to the County.

Ten FY average = \$ 179,935 FY 2015 - FY 2006
Five FY average = \$ 265,497 FY 2015 - FY 2011

**SIOUXLAND DISTRICT HEALTH DEPARTMENT
FY 2016-2017 BUDGET PROPOSAL**

SUMMARY

	Actual FY 2014-15 Budget	Proposed FY 2015-16 Budget	Proposed FY 2016-17 Budget	FY 2016-17 Anticipated Revenue
ADMINISTRATION (3041)	925,711	927,125	1,035,009	29,188
NURSING (3001)	805,547	843,345	817,565	173,000
LABORATORY (3012)	447,778	452,179	434,497	87,000
ENVIRONMENTAL (3021)	725,821	744,452	736,266	458,000
NUTRITION PROGRAM (3018)	13,608	12,276	5,000	0
Grants				
MIECHV (3005)	165,016	177,928	148,000	148,000
MATERNAL HEALTH (3006)	156,958	125,289	116,305	116,305
TUBERCULOSIS (3007)	500	1,800	950	950
SCCAN HOPES (3008)	8,362	8,494	8,816	8,816
HOPES/INFANT MORTALITY (3009)	268,529	255,617	281,489	281,489
TOBACCO GRANT (3011)	53,129	53,333	53,208	53,208
WELL GRANTS (3014)	30,612	36,082	26,530	26,530
I 4 GRANT (3015)	47,113	40,577	40,106	40,106
SCCAN PCA (3016)	10,584	10,766	10,584	10,584
REGION 3 COALITION (3017)	60,000	0	0	0
CARE FOR YOURSELF (BCC) (3019)	71,775	97,141	120,950	120,950
LEAD GRANT (3023)	33,675	32,666	32,169	32,166
HUD GRANT (3024)	0	0	0	0
MINI WELLNESS GRANTS (3025)	0	0	0	0
PICH GRANT (3026)	0	129,465	120,458	120,458
ORAL HEALTH PROGRAM (3028)	86,883	79,943	80,880	80,880
COMMUNITY TRANSFORMATION (3029)	65,500	0	0	0
LOCAL BIOTERRORISM (3032)	111,000	105,000	107,000	107,000
DRUG TESTING (3034)	30,500	30,500	30,100	30,100
WIC (3042)	723,592	726,227	753,216	753,216
CHILD HEALTH (3403)	0	400,973	417,990	417,990
HOMEMAKER (3410)	266,714	262,562	265,438	265,438
TOTAL	5,108,907	5,553,740	5,642,526	3,361,374
Revenue	2,905,620	3,328,514	3,361,374	
Tax Askings	2,203,287	2,225,226	2,281,152	

FY 2016-17 PROPOSED BUDGET

12/4/2015

		FY 2014-15 Budget/Revenue 1.5% Sal. Adj. Proposed	FY 2015-16 Budget/Revenue 2.0% Sal. Adj. Proposed	PROPOSED FY 2016-17 Budget/Revenue 2.5% Sal. Adj.	Inc.
3041 ADMINISTRATION					
1003	Department Heads	102,054.00	108,780.00	114,591.00	5,811.00
1004	Wage Plan Employees/PT	14,094.00	14,982.00	16,077.00	1,095.00
1009	Supervisory	105,200.00	111,994.00	115,069.00	3,075.00
1010	Wage Plan Employees	349,221.00	344,162.00	360,820.00	16,658.00
1015	Temporary Employees	3,600.00	3,600.00	3,600.00	0.00
1019	Overtime	0.00	0.00	0.00	0.00
1020	Longevity Comp	0.00	0.00	0.00	0.00
1022	Shift Differential	0.00	0.00	0.00	0.00
1116	Matching FICA	40,640.00	41,448.00	43,540.00	2,092.00
1117	Matching IPERS	51,274.00	52,109.00	54,488.00	2,379.00
1118	Emp Hospital	141,096.00	145,273.00	160,264.00	14,991.00
1121	Life Insurance	638.00	637.00	651.00	14.00
1123	Dental Insurance	4,269.00	4,263.00	4,441.00	178.00
1126	LTD Insurance	1,258.00	1,250.00	3,493.00	2,243.00
1135	Car Allowance	0.00	0.00		0.00
2020	Chemicals & Gases	0.00			0.00
2301	Food	0.00			0.00
2320	Custodial Supplies	1,700.00	1,750.00	1,800.00	50.00
2601	Office Supplies	3,500.00	3,503.00		(3,503.00)
2610	Magazines & Books	300.00	300.00		(300.00)
2910	Medical/Lab Supplies	0.00			0.00
2915	Health Services Assist.	500.00	500.00		(500.00)
2940	Wearing/Safety Appar	0.00			0.00
2955	Unspecified	0.00			0.00
3920	Cash Allowances Assist	1,100.00	1,100.00		(1,100.00)
3945	School Expense Assistance	0.00			0.00
4005	Official Publications	1,000.00	1,400.00		(1,400.00)
4020	Typing, Printing & Binding	350.00	350.00		(350.00)
4120	Postage & Mailing	350.00	250.00	250.00	0.00
4130	Emp Mileage	2,000.00	2,000.00		(2,000.00)
4132	Travel/Expense	2,000.00	2,000.00		(2,000.00)
4136	Parking	50.00	50.00		(50.00)
4140	Telephone/Telegraph	8,500.00	8,240.00	8,240.00	0.00
4201	Professional Service	13,757.00	8,899.00	41,999.00	33,100.00
4220	School of Instructions	1,300.00	1,500.00		(1,500.00)
4233	Well Testing/Abandon	0.00			0.00
4301	Natural & LP Gas	5,060.00	5,625.00	46,500.00	40,875.00
4302	Water/Garbage	5,800.00	6,300.00	6,900.00	600.00
4410	Building Maintenance	0.00		0.00	0.00
4420	Equipment Maintenance	500.00	500.00	500.00	0.00
4440	Motor Vehicle Expense	0.00			0.00
4460	Radio & Related Equipment	0.00			0.00
4475	Maintenance Contracts	29,018.00	28,690.00	27,315.00	(1,375.00)
4501	Rent	10,400.00	10,000.00	10,000.00	0.00
4620	Liability/Prop. Ins. Pr	4,680.00	4,000.00	4,000.00	0.00
4801	Dues/Memberships	2,300.00	2,500.00	2,600.00	100.00
6105	Buildings	14,782.00	5,000.00	5,000.00	0.00
6360	Ofc. Equip/Furn.	1,500.00	2,250.00	821.00	(1,429.00)
6385	Lease Purchase Agreement	1,920.00	1,920.00	2,050.00	130.00
	TOTAL	925,711.00	927,125.00	1,035,009.00	107,884.00
	REVENUE				
	Health Fund	897,371.00	898,250.00	1,005,821.00	893,827.00
	Misc.	28,340.00	28,875.00	29,188.00	(314,974.00)
	TOTAL	925,711.00	927,125.00	1,035,009.00	533,805.00

FY 2016-17 PROPOSED BUDGET

12/4/2015

		FY 2014-15 Budget/Revenue 1.5% Sal. Adj. Proposed	FY 2015-16 Budget/Revenue 2.0% Sal. Adj. Proposed	PROPOSED FY 2016-17 Budget/Revenue 2.5 Sal. Adj.	Inc.
3001	NURSING				
1003	Department Heads	0.00	0.00	0.00	0.00
1004	Wage Plan Employees/PT	42,938.00	25,253.00	0.00	(25,253.00)
1009	Supervisory	69,344.00	70,731.00	72,499.00	1,768.00
1010	Wage Plan Employees	343,992.00	380,970.00	392,490.00	11,520.00
1015	Temporary Employees	0.00	0.00	0.00	0.00
1019	Overtime	206.00	207.00	206.00	(1.00)
1020	Longevity Comp	0.00	0.00	0.00	0.00
1022	Shift Differential	0.00	0.00	0.00	0.00
1116	Matching FICA	33,154.00	34,751.00	34,021.00	(730.00)
1117	Matching IPERS	40,764.00	42,610.00	41,542.00	(1,068.00)
1118	Emp Hospital	127,104.00	149,718.00	147,127.00	(2,591.00)
1121	Life Insurance	557.00	656.00	597.00	(59.00)
1123	Dental Insurance	3,729.00	4,393.00	4,077.00	(316.00)
1126	LTD Insurance	1,029.00	1,137.00	3,076.00	1,939.00
1135	Car Allowance	0.00			0.00
2020	Chemicals & Gases	0.00			0.00
2301	Food	0.00			0.00
2320	Custodial Supplies	0.00			0.00
2601	Office Supplies	2,245.00	2,500.00	1,400.00	(1,100.00)
2610	Magazines & Books	200.00	200.00	200.00	0.00
2910	Medical/Lab Supplies	54,851.00	55,200.00	62,000.00	6,800.00
2915	Health Services Assist.	0.00			0.00
2940	Wearing/Safety Appar	0.00			0.00
2955	Unspecified	100.00		1,800.00	1,800.00
3920	Cash Allowances Assist	0.00			0.00
3945	School Expense Assistance	0.00			0.00
4005	Official Publications	0.00			0.00
4020	Typing, Printing & Binding	3,000.00	2,500.00	1,000.00	(1,500.00)
4120	Postage & Mailing	625.00	425.00	400.00	(25.00)
4130	Emp Mileage	3,200.00	4,681.00	6,017.00	1,336.00
4132	Travel/Expense	1,500.00	1,500.00	1,000.00	(500.00)
4136	Parking	50.00	100.00	113.00	13.00
4140	Telephone/Telegraph	5,830.00	5,950.00	4,920.00	(1,030.00)
4201	Professional Service	9,753.00	9,204.00	500.00	(8,704.00)
4220	School of Instructions	2,000.00	2,000.00	800.00	(1,200.00)
4233	Well Testing/Abandon	0.00			0.00
4301	Natural & LP Gas	10,281.00	10,985.00	0.00	(10,985.00)
4302	Water/Garbage	0.00	0.00	0.00	0.00
4410	Building Maintenance	0.00	0.00	0.00	0.00
4420	Equipment Maintenance	0.00		100.00	100.00
4440	Motor Vehicle Expense	0.00		1,500.00	1,500.00
4460	Radio & Related Equipmen	0.00			0.00
4475	Maintenance Contracts	13,331.00	10,871.00	12,812.00	1,941.00
4501	Rent	19,920.00	19,120.00	19,120.00	0.00
4620	Liability/Prop. Ins. Pr	9,076.00	7,683.00	7,648.00	(35.00)
4801	Dues/Memberships	0.00			0.00
6105	Buildings	0.00			0.00
6360	Ofc. Equip/Furn.	6,768.00		600.00	600.00
6385	Lease Purchase Agreeem	0.00			0.00
	TOTAL	805,547.00	843,345.00	817,565.00	(25,780.00)
	REVENUE				
	Health Fund	640,547.00	653,345.00	644,565.00	(8,780.00)
	Nursing Fees	120,000.00	145,000.00	122,000.00	(23,000.00)
	Medicare Fee	5,000.00	0.00	5,000.00	5,000.00
	Medicaid Fees (Title XIX)	40,000.00	45,000.00	46,000.00	1,000.00
	TOTAL	805,547.00	843,345.00	817,565.00	(25,780.00)

FY 2016-17 PROPOSED BUDGET

12/4/2015

3012 LAB		FY 2014-15 Budget/Revenue 1.5% Sal. Adj. Proposed	FY 2015-16 Budget/Revenue 2.0% Sal. Adj. Proposed	PROPOSED FY 2016-17 Budget/Revenue 2.5 Sal. Adj.	<i>Inc.</i>
1003	Department Heads	0.00	0.00	0.00	0.00
1004	Wage Plan Employees/PT	14,796.00	15,385.00	16,369.00	984.00
1009	Supervisory	11,735.00	12,568.00	13,050.00	482.00
1010	Wage Plan Employees	186,414.00	191,706.00	197,067.00	5,361.00
1015	Temporary Employees	0.00	0.00	0.00	0.00
1019	Overtime	0.00	0.00	0.00	0.00
1020	Longevity Comp	0.00	0.00	0.00	0.00
1022	Shift Differential	0.00	0.00	0.00	0.00
1116	Matching FICA	15,023.00	15,517.00	16,313.00	796.00
1117	Matching IPERS	19,016.00	19,615.00	20,225.00	610.00
1118	Emp Hospital	63,162.00	63,162.00	58,494.00	(4,668.00)
1121	Life Insurance	277.00	277.00	277.00	0.00
1123	Dental Insurance	1,853.00	1,853.00	1,890.00	37.00
1126	LTD Insurance	512.00	519.00	1,412.00	893.00
1135	Car Allowance	0.00		0.00	0.00
2020	Chemicals & Gases	0.00		0.00	0.00
2301	Food	0.00		0.00	0.00
2320	Custodial Supplies	10,000.00	10,000.00	9,900.00	(100.00)
2601	Office Supplies	500.00	500.00	500.00	0.00
2610	Magazines & Books	300.00	300.00	200.00	(100.00)
2910	Medical/Lab Supplies	31,879.00	28,808.00	30,000.00	1,192.00
2915	Health Services Assist.	0.00		0.00	0.00
2940	Wearing/Safety Appar	0.00		0.00	0.00
2955	Unspecified	0.00		0.00	0.00
3920	Cash Allowances Assist	0.00		0.00	0.00
3945	School Expense Assistance	0.00		0.00	0.00
4005	Official Publications	0.00		0.00	0.00
4020	Typing, Printing & Binding	600.00	600.00	600.00	0.00
4120	Postage & Mailing	2,000.00	1,550.00	1,970.00	420.00
4130	Emp Mileage	250.00	250.00	350.00	100.00
4132	Travel/Expense	1,000.00	1,000.00	750.00	(250.00)
4136	Parking	0.00		0.00	0.00
4140	Telephone/Telegraph	2,220.00	1,840.00	1,390.00	(450.00)
4201	Professional Service	11,000.00	14,314.00	3,600.00	(10,714.00)
4220	School of Instructions	500.00	500.00	300.00	(200.00)
4233	Well Testing/Abandon	0.00		0.00	0.00
4301	Natural & LP Gas	7,106.00	7,695.00	0.00	(7,695.00)
4302	Water/Garbage	0.00		0.00	0.00
4410	Building Maintenance	15,000.00	15,500.00	16,000.00	500.00
4420	Equipment Maintenance	1,200.00	1,200.00	1,200.00	0.00
4440	Motor Vehicle Expense	23,000.00	22,000.00	17,000.00	(5,000.00)
4460	Radio & Related Equipmen	0.00		0.00	0.00
4475	Maintenance Contracts	6,743.00	5,618.00	6,488.00	870.00
4501	Rent	14,960.00	13,680.00	13,680.00	0.00
4620	Liability/Prop. Ins. Pr	6,732.00	5,472.00	5,472.00	0.00
4801	Dues/Memberships	0.00		0.00	0.00
6105	Buildings	0.00		0.00	0.00
6360	Ofc. Equip/Furn.	0.00	750.00	0.00	(750.00)
6385	Lease Purchase Agreeem	0.00		0.00	0.00
	TOTAL	447,778.00	452,179.00	434,497.00	(17,682.00)
	REVENUE				
	Health Fund	361,940.00	369,179.00	347,497.00	(21,682.00)
	Lab Fees	69,000.00	69,000.00	69,000.00	0.00
	Blood Lead Testing	14,838.00	11,000.00	13,000.00	2,000.00
	Building Services Misc.	2,000.00	3,000.00	5,000.00	2,000.00
	TOTAL	447,778.00	452,179.00	434,497.00	(17,682.00)

FY 2016-17 PROPOSED BUDGET

12/4/2015

3018 NUTRITION		FY 2014-15 Budget/Revenue 1.5% Sal. Adj. Proposed	FY 2015-16 Budget/Revenue 2.0% Sal. Adj. Proposed	PROPOSED FY 2016-17 Budget/Revenue 2.5% Sal. Adj.	<i>Inc.</i>
1003	Department Heads	0.00	0.00	0.00	0.00
1004	Wage Plan Employees/PT	0.00	1,786.00	1,823.00	37.00
1009	Supervisory	3,566.00	7,275.00	0.00	(7,275.00)
1010	Wage Plan Employees	0.00	0.00	1,569.00	1,569.00
1015	Temporary Employees	0.00	0.00	0.00	0.00
1019	Overtime	0.00	0.00	0.00	0.00
1020	Longevity Comp	0.00	0.00	0.00	0.00
1022	Shift Differential	0.00	0.00	0.00	0.00
1116	Matching FICA	260.00	660.00	254.00	(406.00)
1117	Matching IPERS	318.00	809.00	303.00	(506.00)
1118	Emp Hospital	780.00	1,560.00	506.00	(1,054.00)
1121	Life Insurance	3.00	7.00	2.00	(5.00)
1123	Dental Insurance	23.00	46.00	14.00	(32.00)
1126	LTD Insurance	7.00	14.00	11.00	(3.00)
1135	Car Allowance	0.00			0.00
2020	Chemicals & Gases	0.00			0.00
2301	Food	0.00			0.00
2320	Custodial Supplies	0.00			0.00
2601	Office Supplies	0.00			0.00
2610	Magazines & Books	0.00			0.00
2910	Medical/Lab Supplies	0.00			0.00
2915	Health Services Assist.	100.00			0.00
2940	Wearing/Safety Appar	0.00			0.00
2955	Unspecified	0.00			0.00
3920	Cash Allowances Assist	0.00			0.00
3945	School Expense Assistance	0.00			0.00
4005	Official Publications	0.00			0.00
4020	Typing, Printing & Binding	0.00			0.00
4120	Postage & Mailing	0.00	20.00		(20.00)
4130	Emp Mileage	23.00	49.00	218.00	169.00
4132	Travel/Expense	0.00	50.00	100.00	50.00
4136	Parking	0.00			0.00
4140	Telephone/Telegraph	0.00			0.00
4201	Professional Service	6,820.00			0.00
4220	School of Instructions	100.00		200.00	200.00
4233	Well Testing/Abandon	0.00			0.00
4301	Natural & LP Gas	1,608.00			0.00
4302	Water/Garbage	0.00			0.00
4410	Building Maintenance	0.00			0.00
4420	Equipment Maintenance	0.00			0.00
4440	Motor Vehicle Expense	0.00			0.00
4460	Radio & Related Equipmen	0.00			0.00
4475	Maintenance Contracts	0.00			0.00
4501	Rent	0.00			0.00
4620	Liability/Prop. Ins. Pr	0.00			0.00
4801	Dues/Memberships	0.00			0.00
6105	Buildings	0.00			0.00
6360	Ofc. Equip/Furn.	0.00			0.00
6385	Lease Purchase Agreem	0.00			0.00
	TOTAL	13,608.00	12,276.00	5,000.00	(7,276.00)
	REVENUE				
	Health Fund	6,608.00	5,000.00	5,000.00	0.00
	Nutrition Program	7,000.00	7,276.00	0.00	(7,276.00)
		13,608.00	12,276.00	5,000.00	(7,276.00)

FY 2016-17 PROPOSED BUDGET

12/4/2015

3021 ENVIRONMENTAL		FY 2014-15 Budget/Revenue 1.5% Sal. Adj. Proposed	FY 2015-16 Budget/Revenue 2.0% Sal. Adj. Proposed	PROPOSED FY 2016-17 Budget/Revenue 2.5% Sal. Adj.	<i>Inc.</i>
1003	Department Heads	0.00	0.00	0.00	0.00
1004	Wage Plan Employees/PT	0.00	0.00	0.00	0.00
1009	Supervisory	69,344.00	70,731.00	72,499.00	1,768.00
1010	Wage Plan Employees	356,549.00	357,840.00	351,325.00	(6,515.00)
1015	Temporary Employees	2,604.00	3,199.00	5,446.00	2,247.00
1019	Overtime	0.00	0.00	0.00	0.00
1020	Longevity Comp	0.00	0.00	0.00	0.00
1022	Shift Differential	0.00	0.00	0.00	0.00
1116	Matching FICA	31,208.00	31,179.00	30,335.00	(844.00)
1117	Matching IPERS	38,032.00	38,271.00	37,847.00	(424.00)
1118	Emp Hospital	108,659.00	121,801.00	132,220.00	10,419.00
1121	Life Insurance	534.00	534.00	537.00	3.00
1123	Dental Insurance	3,116.00	3,116.00	3,197.00	81.00
1126	LTD Insurance	1,069.00	1,063.00	2,971.00	1,908.00
1135	Car Allowance	0.00			0.00
2020	Chemicals & Gases	1,000.00	1,000.00	1,000.00	0.00
2301	Food	0.00			0.00
2320	Custodial Supplies	0.00			0.00
2601	Office Supplies	4,100.00	4,000.00	3,000.00	(1,000.00)
2610	Magazines & Books	1,000.00	1,000.00	500.00	(500.00)
2910	Medical/Lab Supplies	0.00			0.00
2915	Health Services Assist.	3,000.00	4,958.00	3,000.00	(1,958.00)
2940	Wearing/Safety Appar	0.00			0.00
2955	Unspecified	1,500.00	1,500.00	1,500.00	0.00
3920	Cash Allowances Assist	0.00			0.00
3945	School Expense Assistance	0.00			0.00
4005	Official Publications	1,000.00	1,000.00	1,000.00	0.00
4020	Typing, Printing & Binding	5,000.00	5,000.00	5,000.00	0.00
4120	Postage & Mailing	2,000.00	2,500.00	2,700.00	200.00
4130	Emp Mileage	500.00	501.00	500.00	(1.00)
4132	Travel/Expense	2,000.00	2,000.00	2,000.00	0.00
4136	Parking	100.00	100.00	100.00	0.00
4140	Telephone/Telegraph	4,170.00	7,560.00	3,760.00	(3,800.00)
4201	Professional Service	4,844.00	5,740.00	2,000.00	(3,740.00)
4220	School of Instructions	6,500.00	6,000.00	5,000.00	(1,000.00)
4233	Well Testing/Abandon	0.00			0.00
4301	Natural & LP Gas	3,508.00	4,950.00	0.00	(4,950.00)
4302	Water/Garbage	0.00			0.00
4410	Building Maintenance	2,500.00	1,000.00	1,000.00	0.00
4420	Equipment Maintenance	2,000.00	1,000.00	1,000.00	0.00
4440	Motor Vehicle Expense	43,244.00	46,279.00	45,429.00	(850.00)
4460	Radio & Related Equipmen	0.00			0.00
4475	Maintenance Contracts	5,800.00	5,310.00	6,080.00	770.00
4501	Rent	7,200.00	8,800.00	8,800.00	0.00
4620	Liability/Prop. Ins. Pr	3,240.00	3,520.00	3,520.00	0.00
4801	Dues/Memberships	0.00			0.00
6105	Buildings	0.00			0.00
6360	Ofc. Equip/Furn.	10,500.00	3,000.00	3,000.00	0.00
6385	Lease Purchase Agreem	0.00			0.00
	TOTAL	725,821.00	744,452.00	736,266.00	(8,186.00)
	REVENUE				
	Health Fund	296,821.00	299,452.00	278,266.00	(21,186.00)
	Fee/Licenses	175,000.00	175,000.00	175,000.00	0.00
	Multi-County	220,000.00	235,000.00	255,000.00	20,000.00
	Adm. Fee	34,000.00	35,000.00	28,000.00	(7,000.00)
		725,821.00	744,452.00	736,266.00	(8,186.00)

**WOODBURY COUNTY, IOWA
BOARD ADMINISTRATION
MEMORANDUM**

TO: Board of Supervisors
FROM: Karen James, Administrative Coordinator
DATE: December 7, 2015
RE: Farm Receipt

Attached to this memo is a copy of the check received from Tony and Kim Kohn for:

Land Contract	\$46,296.25
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Thank you.

Date: 12/09/15 09
CHECK PAYMENTS

Check: 3167
Receipt no: 3909
\$46296.25

*** CUSTOMER RECEIPT ***
Date: 12/09/15 09 Receipt no: 3909

Description	Quantity	Amount
BE	20-LAND RENT	01
	1.00	\$46296.25

TONY & KIM KOHN
1/2 PAYMENT CASH RENT OF
COUNTY FARM
GEN BASIC FUND
BOARD OF SUPERVISORS DK

Tender detail		
CK CHECK PAYMEN	3167	\$46296.25
Total tendered		\$46296.25
Total payment		\$46296.25

Trans date: 12/09/15 Time: 10:47:53

** THANK YOU FOR YOUR PAYMENT **