

<b>COUNTY NAME:</b> Woodbury	<b>RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO COUNTY BUDGET</b>	<b>COUNTY NO:</b> 97
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Date budget amendment was adopted:  
May 26, 2015

For Fiscal Year Ending:  
June 30, 2016

The County Board of Supervisors met on the date specified immediately above to adopt an amendment to the current County budget as summarized below. The amendment was adopted after compliance with the public notice, public hearing, and public meeting provisions as required by law.

Iowa Department of Management Form 653 A-R Sheet 2 of 2 (revised 05/01/14)	Total Budget as Certified or Last Amended	Adopted Current Amendment	Total Budget After Current Amendment
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Taxes Levied on Property	1 27,280,551	0	27,280,551
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0	0
Less: Credits to Taxpayers	3 998,504	0	998,504
Net Current Property Taxes	4 26,282,047	0	26,282,047
Delinquent Property Tax Revenue	5 15,500	0	15,500
Penalties, Interest & Costs on Taxes	6 406,000	0	406,000
Other County Taxes/TIF Tax Revenues	7 6,942,174	0	6,942,174
Intergovernmental	8 11,473,634	3,638,183	15,111,817
Licenses & Permits	9 37,250	130,000	167,250
Charges for Service	10 2,444,498	0	2,444,498
Use of Money & Property	11 233,592	0	233,592
Miscellaneous	12 303,004	404,964	707,968
<b>Subtotal Revenues</b>	13 48,137,699	4,173,147	52,310,846
Other Financing Sources:			
General Long-Term Debt Proceeds	14 1,095,500	1,756,189	2,851,689
Operating Transfers In	15 0	0	0
Proceeds of Fixed Asset Sales	16 8,753,047	0	8,753,047
<b>Total Revenues &amp; Other Sources</b>	17 57,986,246	5,929,336	63,915,582
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Operating:			
Public Safety & Legal Services	18 15,560,589	516,586	16,077,175
Physical Health & Social Services	19 5,065,312	94,922	5,160,234
Mental Health, ID & DD	20 4,780,782	4,178	4,784,960
County Environment & Education	21 2,550,200	1,113,107	3,663,307
Roads & Transportation	22 8,255,200	516,191	8,771,391
Government Services to Residents	23 2,485,217	6,835	2,492,052
Administration	24 6,222,595	198,447	6,421,042
Nonprogram Current	25 20,000	0	20,000
Debt Service	26 1,069,776	0	1,069,776
Capital Projects	27 5,569,177	3,942,283	9,511,460
<b>Subtotal Expenditures</b>	28 51,578,848	6,392,549	57,971,397
Other Financing Uses:			
Operating Transfers Out	29 8,753,047	0	8,753,047
Refunded Debt/Payments to Escrow	30 0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31 60,331,895	6,392,549	66,724,444
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32 (2,345,649)	(463,213)	(2,808,862)
Beginning Fund Balance - July 1,	33 15,628,185	0	15,628,185
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0
Fund Balance - Nonspendable	35 1,732,423	(171,150)	1,561,273
Fund Balance - Restricted	36 6,728,758	0	6,728,758
Fund Balance - Committed	37 0	0	0
Fund Balance - Assigned	38 0	0	0
Fund Balance - Unassigned	39 4,821,355	(292,063)	4,529,292
<b>Total Ending Fund Balance - June 30,</b>	40 13,282,536	(463,213)	12,819,323

Date original budget adopted:  
03/11/15

Date(s) current budget was subsequently amended:  
12/16/14

The below-signed certify that proof of publication of the hearing notice and proposed amendment is on file for each official County newspaper, that all public hearing notices were published not less than 10, nor more than 20 days prior to the public hearing, and that adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.

Board Chairperson (signature)

County Auditor (signature)

<b>COUNTY NAME:</b> Woodbury	<b>NOTICE OF PUBLIC HEARING</b> <b>AMENDMENT OF CURRENT COUNTY BUDGET</b>	<b>CO NO:</b> 97
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The County Board of Supervisors will conduct a public hearing on the proposed amendment to the current County budget as follows:

<b>Meeting Date:</b> May 24, 2016	<b>Meeting Time:</b> 4:45 p.m.	<b>Meeting Location:</b> Board of Supervisors, Courthouse Lower Level
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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.

<b>County Telephone No.:</b> 712-234-2910	<b>For Fiscal Year Ending:</b> 6/30/2016
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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
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Explanation of changes:

Unanticipated expenses, additional grant and law changes. Also carryover capital improvement projects.  
Expending FEMA funds.

**Following is an explanation of the budget amendment.**

**Items 1, 2, 3, 4, 23 and 30** are all contract increases due to the Sheriff Deputies negotiations that took place after the budget was certified. General Basic Fund cash reserves will cover this increase. FY 2017 has been adjusted to reflect any changes.

**Item 5** covers the May, 2015 change when the Sheriff's Office took over courthouse security. In order to do that the sheriff's office had to have a sergeant in charge of that. They were allowed to back-fill Sgt. Armstrong's position with a deputy, which wasn't budgeted for. General Basic cash will cover this increase for FY 2016. The FY 2017 budget was adjusted during budget process.

**Item 6** covers the unanticipated increases for medical services that are mandated to pay. The increases will be covered by additional unanticipated revenues. The FY 2017 budget was increased during the budget hearings.

**Items 7 and 8** are grant related on overtime re-imbursements. The related benefits are to be covered by the County. The benefits are covered by General Basic Fund Cash Reserves. For FY 2017 any increase can not be determined until late in FY 2017.

**Item 9** covers the expenses of the jail's commissary expenses and the revenue from that operation covers the expenses, FY 2017 has been budgeted for.

**Items 10, 11, 12, 24,25, 27, 28, 29, 31, 32, 33, 34, 45 and 46** are the Long Term Disability and County Life Insurance increases that occurred after the FY 2016 budget was adopted. These increases are covered by the respective cash reserves in each fund. The FY 2017 is correct.

**Item 13** covers the increase in General Assistance which has an increase in participants. Hopefully this will not be used if other funding can be attained. Coverage of this increase is from General Basic Fund cash reserves.

**Items 14 and 15** increases are for motor vehicle expenses and the increase in revenues in their miscellaneous line item will cover this increase in expenses.

**Item 16's** increase will cover the increase in health insurance, additional audit expenses and travel expenses, The increases will be covered by General Basic Fund cash reserves.

**Item 17** is a slight increase for official publications and legals for Public Bidder which the increase in land sales will cover the the additional expenses.

**Items 18, 19, 20, 21 and 22** covers the increase in expenses related to operations of all the buildings under building services. General Basic Fund cash reserves will cover this increase. The FY 2017 budgets have been adjusted during the budget cycle.

**Item 26** is increased for increases in the expenses in Juvenile Detention because of the increase of juveniles in the facility. The increases are covered by the increase in revenue received for the care keep from other counties and the Bureau of Indian Affairs.

**Items 35 and 36** are increases for road construction and road maintenance which can be done of the increase in the gas tax, FEMA funds received and the Rise Grant.

**Items 37, 38, 39, 40, 41, 42, 43 and 44** are adjustments in the County CIP projects that were approved at the Board of Supervisors meeting on February 23, 2016.

**Item 47** covers the expenses related to the CF donation and the Hazmat re-imbusement. Also the County paid the rent for the TSI out of the Emergency Services budget which was covered by their cash reserves.

**Item 48** is for land acquisition and buildings CIP projects. The revenues are none tax. They are from the REAP Fund, a MRHD Grant and the Conservation Reserve Fund.

**Woodbury County**  
**FY 2016 Budget Amendment #1**  
**May 24, 2016**

**County Fund**

<b><u>Item#</u></b>	<b><u>Dept./Div. Name</u></b>	<b><u>Expenditure</u></b>	<b><u>Revenue</u></b>
	<b><u>Dept./Div. Expenditure Change</u></b>	<b><u>Change</u></b>	<b><u>Change</u></b>
	<b><u>Source of Revenue</u></b>		
<b><u>General Basic Fund:</u></b>			
<b>1.</b>	<b>Sheriff - Uniform Patrol Contract</b>		
	001-1001-410-1014 = Organized Employees	16,444	
	001-1001-410-1016 = Supervised - Organized	1,938	
	001-1051-410-1116 = Matching FICA	1,406	
	001-1051-410-1117 = Matching IPERS	1,816	
	Cash Reserves	21,604	21,604
<b>2.</b>	<b>Sheriff - Investigations Contract</b>		
	001-1011-410-1014 = Organized Employees	10,515	
	001-1011-410-1116 = Matching FICA	804	
	001-1011-410-1117 = Matching IPERS	1,039	
	Cash Reserves	12,358	12,358
<b>3.</b>	<b>Sheriff - Civil Division Contract</b>		
	001-1063-410-1014 = Organized Employees	7,228	
	001-1063-410-1116 = Matching FICA	553	
	001-1063-410-1117 = Matching IPERS	714	
	Cash Reserves	8,495	8,495
<b>4.</b>	<b>Sheriff - Crime Prevention Contract</b>		
	001-1065-410-1014 = Organized Employees	1,543	
	001-1065-410-1116 = Matching FICA	118	
	001-1065-410-1117 = Matching IPERS	152	
	Cash Reserves	1,813	1,813
<b>5.</b>	<b>Uniform Patrol</b>		
	001-1001-410-1014 = Organized Employees	45,588	
	001-1001-410-1116 = Matching FICA	4,191	
	001-1001-410-1117 = Matching IPERS	5,413	
	001-1001-410-1118 = Hospitalization	15,708	
	001-1001-410-1121 = Life Insurance	53	
	001-1001-410-1123 = Dental Insurance	352	
	001-1001-410-1126 = LTD Insurance	383	
	Cash Reserves	71,688	71,688

<b>6. LEC Correctional Facility</b>			
	001-1051-410-2915 - Health Services Assistance	220,000	
	001-1061-344-4402 = Weapon Permits		65,000
	001-1051-344-4410 = Electronic Monitoring		25,000
	001-1061-344-4415 = Gun Permit Cards		30,000
	001-1051-327-2714 - Billing of Prisoners		100,000
<b>7. Drug Task Force Grant</b>			
	001-1014-410-1118 = Hospitalization	3,760	
	001-1014-410-1121 = Life Insurance	13	
	001-1014-410-1123 = Dental Insurance	85	
	Cash Reserves	<u>          </u>	3,858
<b>8. HIDTA Grant</b>			
	001-1012-410-1019 = Overtime	8,000	
	001-1012-410-1116 = Matching FICA	570	
	001-1012-410-1117 = Matching IPERS	1,343	
	001-1012-410-1118 = Hospitalization	4,420	
	001-1012-410-1121 = Life Insurance	15	
	001-1012-410-1123 = Dental Insurance	100	
	001-1012-410-6350 = Motor Vehicle	<u>7,415</u>	
	001-1012-327-2731 = Fed. Reimb. Overtime		6,448
	Cash Reserves		15,415
<b>9. Commissary Funds</b>			
	001-1051-410-2330 = Commissary Expense	<u>10,000</u>	
	001-1051-344-4410 = Commissary Revenue		10,000
<b>10. All Payroll Related Departments - LTD Increase</b>			
	001-1001-410-1126	2,672	
	001-1011-410-1126	1,458	
	001-1051-410-1126	13,512	
	001-1061-410-1126	1,681	
	001-1063-410-1126	1,589	
	001-1065-410-1126	244	
	001-1101-411-1126	4,118	
	001-1102-411-1126	244	
	001-1103-411-1126	244	
	001-1104-411-1126	1,458	
	001-3201-432-1126	655	
	001-6101-461-1126	730	
	001-6111-461-1126	1,629	
	001-6113-461-1126	716	
	001-8101-481-1126	3,214	
	001-8111-481-1126	2,019	
	001-9001-490-1126	932	

<b>10. All Payroll Related Departments - LTD Increase (continued)</b>			
001-9002-490-1126		632	
001-9003-490-1126		777	
001-9007-490-1126		465	
001-9011-490-1126		709	
001-9021-490-1126		1,610	
001-9101-491-1126		2,684	
001-9102-491-1126		390	
001-9103-491-1126		803	
Cash Reserves		<u>          </u>	45,185
<b>11. All Payroll Related Departments - County Life Insurance</b>			
001-1001-410-1121		264	
001-1011-410-1121		144	
001-1051-410-1121		1,443	
001-1061-410-1121		168	
001-1063-410-1121		168	
001-1065-410-1121		24	
001-1101-411-1121		409	
001-1102-411-1121		24	
001-1103-411-1121		24	
001-1104-411-1121		144	
001-3201-432-1121		73	
001-6101-461-1121		73	
001-6111-461-1121		168	
001-6113-461-1121		73	
001-8101-481-1121		361	
001-8111-481-1121		217	
001-9001-490-1121		120	
001-9002-490-1121		63	
001-9003-490-1121		84	
001-9007-490-1121		48	
001-9011-490-1121		73	
001-9021-490-1121		169	
001-9101-491-1121		312	
001-9102-491-1121		48	
001-9103-491-1121		96	
Cash Reserves		<u>          </u>	4,790
<b>12. All Payroll Related Departments - LTD Increase</b>			
001-3041-430-4815		13,053	
Cash Reserves		<u>          </u>	13,053
<b>13. General Relief</b>			
001-3112-431-3401 = Rent Assistance		21,000	
001-3112-431-3901 = Funeral Assistance		4,000	
Cash Reserves		<u>          </u>	25,000

14.	<b>Conservation - Administration</b>		
	001-6101-461-4440 = Motor Vehicle Expense	711	
	001-9011-385-8505 = Miscellaneous	<u>          </u>	711
15.	<b>Conservation - Parks</b>		
	001-6111-461-6360 = Motor Vehicle Expense	5,209	
	001-9011-385-8505 = Miscellaneous	<u>          </u>	5,209
16.	<b>Board of Expense</b>		
	001-9001-490-1118 = Employee Hospitalization	8,000	
	001-9001-490-4132 = Travel Expenses	1,000	
	001-9001-490-4134 = Meal Expenses	1,500	
	001-9001-490-4141 = Cell Phone Expense	800	
	001-9001-490-4202 = Fiscal Audit	6,500	
	001-9001-490-4220 = School of Instruction	2,500	
	Cash Reserves	<u>          </u>	20,300
17.	<b>Public Bidder</b>		
	001-9032-490-4005 = Official Publications & Legals	300	
	001-9032-385-8507 = Public Bidder Sales	<u>          </u>	300
18.	<b>Building Services - Courthouse</b>		
	001-9101-491-2320 = Custodial Supplies	6,450	
	001-9101-491-4302 = Water/Sewer	21,000	
	001-9101-491-4450 = Plumbing	17,257	
	001-9101-491-4478 = Contractual Services	10,818	
	Cash Reserves	<u>          </u>	55,525
19.	<b>Building Services - LEC</b>		
	001-9102-491-2330 = Custodial Supplies	17,420	
	001-9102-491-4101 = Contracted Garbage	1,205	
	001-9102-491-4302 = Water/Sewer	20,000	
	001-9102-491-4210 = Buildings	6,400	
	001-9102-491-4455 = HVAC	34,435	
	001-9102-491-4478 = Contractual Services	1,300	
	Cash Reserves	<u>          </u>	80,760
20.	<b>Building Services - Trospen-Hoyt</b>		
	001-9103-491-4310 = Electric Light & Power	11,700	
	001-9103-491-4420 = Equipment Maintenance	3,000	
	001-9103-491-4420 = Plumbing	1,000	
	001-9103-491-4478 = Contracted Services	4,500	
	Cash Reserves	<u>          </u>	20,200
21.	<b>Building Services - Praire Hills</b>		
	001-9105-491-4410 = Buildings	8,000	
	Cash Reserves	<u>          </u>	8,000

<b>22. Building Services - Building Services Building</b>		
001-9108-491-2601 = Office Supplies	200	
001-9108-491-4140 = Telephone Expense	185	
001-9108-491-4301 = Natural Gas	400	
001-9108-491-4302 = Water/Sewer	700	
001-9108-491-4410 = Buildings	1,300	
001-9108-491-4450 = Plumbing	100	
001-9108-491-4478 = Contractual Services	300	
Cash Reserves		3,185

**General Supplemental Fund:**

<b>23. Sheriff - Courthouse Security Contract</b>		
002-1430-414-1016 = Supervised - Organized	1,937	
002-1430-414-1116 = Matching FICA	148	
002-1430-414-1117 = Matching IPERS	191	
Cash Reserves		2,276

<b>24. All Payroll Related Departments - LTD Increase</b>		
002-1211-412-4815	2,892	
002-1238-412-4815	51	
002-1422-414-1126	2,167	
002-1430-414-1126	219	
002-3301-433-1126	4,374	
002-3313-433-1126	244	
002-3314-433-1126	244	
002-8001-480-1126	908	
002-8002-480-1126	5	
002-8011-480-1126	3	
002-8013-480-1126	5	
002-8014-480-1126	3	
002-9003-490-1126	98	
Cash Reserves		11,213

<b>25. All Payroll Related Departments - County Life Insurance</b>		
002-1422-414-1121	216	
002-1430-414-1121	24	
002-3301-433-1121	432	
002-3313-433-1121	24	
002-3314-433-1121	24	
002-8001-480-1121	97	
002-8011-480-1121	1	
002-8013-480-1121	1	
002-8014-480-1121	1	
002-9003-490-1121	10	
Cash Reserves		830

26. **Juvenile Detention**

002-3301-433-1019 = Overtime	30,000	
002-3301-433-3060 = Prescription Medication	10,300	
002-3301-433-3520 = Ambulance Assistance	500	
002-3301-433-6360 = Office Equipment & Furniture	10,000	
002-3301-327-2704 = Care & Keep - Other Counties & Bureau of Indian Affairs		50,800

**County Case Management:**

27. **All Payroll Related Departments - LTD Increase**

106-4521-442-1126	3,712	
Cash Reserves		3,712

28. **All Payroll Related Departments - County Life Insurance**

106-4521-442-1121	370	
Cash Reserves		370

**County Services:**

29. **All Payroll Related Departments - County Life Insurance**

110-4022-440-1121	55	
110-4222-422-1121	6	
110-4222-442-1121	3	
110-4411-444-1121	32	
Cash Reserves		96

**Rural Basic Fund:**

30. **Sheriff - Uniform Patrol Contract**

111-1001-410-1014 = Organized Employees	7,979	
111-1001-410-1016 = Supervised - Organized	5,681	
111-1051-410-1116 = Matching FICA	1,045	
111-1051-410-1117 = Matching IPERS	1,350	
Cash Reserves		16,055

31. **All Payroll Related Departments - LTD Increase**

111-1002-410-1126	2,432	
111-6011-460-1126	183	
111-6301-463-1126	465	
Cash Reserves		3,080

32. **All Payroll Related Departments - County Life Insurance**

111-1002-410-1121	241	
111-6011-460-1121	18	
111-6301-463-1121	48	
Cash Reserves		307

**Secondary Road Fund:**

<b>33. All Payroll Related Departments - LTD Increase</b>		
220-7011-470-1126	2,400	
220-7112-471-1126	9,523	
220-9003-490-1126	49	
Cash Reserves	<u>          </u>	11,972
<b>34. All Payroll Related Departments - County Life Insurance</b>		
220-7011-470-1121	240	
220-7112-471-1121	944	
220-9003-490-1121	5	
Cash Reserves	<u>          </u>	1,189
<b>35. Secondary Roads Capital Projects</b>		
220-0203-402-9331 = Pipe Culverts	330,000	
220-0203-402-9360 = Granular	850,000	
220-0305-403-9367 = Portland Cement	<u>1,000,000</u>	
220-7011-320-2003 = Road Use Tax		500,000
220-7011-321-2107 = Rise Grant		900,000
220-7011-321-218 = Local Rise Grant Match		780,000
<b>36. Secondary Roads Expenditures</b>		
220-7117-471-9461 = Granular	500,000	
220-7118-471-9482 = Shoulders	400,000	
220-7102-471-9431 = Pipe Culverts	160,000	
220-7231-472-9810 = Drainage Assessments	<u>40,000</u>	
220-7011-320-2003 = Road Use Tax		500,000
220-7011-321-2154 = FEMA		600,000

**County Buildings & Property CIP:**

<b>37. Emergency Services</b>		
360-1211-412-6105 = Buildings	<u>32,425</u>	
Capital Loan Note		32,425
<b>38. District Health</b>		
360-3041-430-6105 = Buildings	<u>(300,000)</u>	
Cash Reserves		(300,000)
<b>39. Conservation - Administration</b>		
360-6101-461-6105 = Buildings	<u>110,590</u>	
360-6104-322-2228 = Wildlife Habitat GR.		83,900
360-6126-321-2223 = WRA Grant		26,690

40.	<b>Building Services - Courthouse</b>		
	360-9101-491-6105 = Buildings	<u>1,787,498</u>	
	LED Energy Rebates		361,384
	Capital Loan Note		1,426,114
41.	<b>Building Services - LEC</b>		
	360-9102-491-6105	<u>199,150</u>	
	Capital Loan Note		199,150
42.	<b>Building Services - Trospers-Hoyt</b>		
	360-9103-491-6105 = Buildings	<u>98,500</u>	
	Capital Loan Note		98,500
43.	<b>Building Services - Praire Hills</b>		
	360-9105-491-6105 = Buildings	<u>(20,880)</u>	
	Cash Reserves		(20,880)
44.	<b>WCICC Information</b>		
	360-9111-491-6335 = Data Processing Equipment	<u>(145,000)</u>	
	Cash Reserves		(145,000)

**County Library Fund:**

45.	<b>All Payroll Related Departments - LTD Increase</b>		
	261-6401-464-1126	<u>618</u>	
	Cash Reserves		618
46.	<b>All Payroll Related Departments - County Life Insurance</b>		
	261-6401-464-1121	<u>50</u>	
	Cash Reserves		50

**Emergency Services Fund:**

47.	<b>Emergency Services</b>		
	760-1211-412-4201 = Professional Service	<u>43,738</u>	
	Hazmat Re-imbursement		6,378
	CF Donation		37,360
	760-1211-412-4501 = Rent	<u>44,536</u>	
	Cash Reserves		44,536

**Conservation Reserve Fund:**

48.	<b>Conservation - Administration</b>		
	667-6101-461-6001 = Land Acquisition	430,000	
	667-6101-461-6105 = Buildings	<u>75,500</u>	
	Cash Reserves - REAP Fund		120,000
	Cash Reserves - Conservation Reserve Fund		310,500
	MRHD Grant		<u>75,000</u>

**Totals****Appropriations**

6,392,549 6,392,549

**Revenues****Service Area's Appropriation's Increase**

1xxx ,2xxx -Public Safety & Legal Services	516,586
3xxx - Physical Health & Social Services	94,922
4xxx - County Services (MH)	4,178
7xxx - Roads & Transportation	1,113,107
6xxx - Environmental & Education	516,191
8xxx - Government Services to Residents	6,835
9xxx - Administration	198,447
0xxx - Capital Projects	3,942,283
Sum of Apropiation Increases or Decreases	6,392,549

**Source of Revenues for Appropriation Increases**

Capital Loan Note	1,756,189
Grants	185,590
Miscellaneous:	
Intergovernmental Revenues	3,452,593
LED Energy Rebates	361,384
Permits	130,000
CF Donation	37,360
Miscellaneous	6,220
	3,987,557
Cash Reserves:	
General Basic	292,063
General Supplemental	14,319
Case Management	4,082
County Services	96
Rural Basic	19,442
REAP	120,000
Secondary Roads	13,161
County Library	50
	463,213
Total Revenues	6,392,549