



Woodbury County Board of Supervisors

6C
03/11/14

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

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KAREN JAMES

EXECUTIVE SECRETARY / PUBLIC BIDDER
HEATHER SATTERWHITE

To: Woodbury County Board of Supervisors
From: Dennis D. Butler, Finance/Operations Controller *DDB*
RE: FY 2015 Tax Rates & Tax Askings
Date: February 27, 2014

New Proposed Tax Rates for FY 2014

<u>Fund</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Increase or Decrease by Dollars</u>	<u>Increase or Decrease by %</u>
General Basic	3.50000	3.50000	0.00000	
General Supplemental	2.67358	3.12584	0.45226	
Mental Health Services	1.00229	0.90867	(0.09362)	
Debt Service	0.2207	0.22902	0.00832	
Countywide for Cities & Townships	7.39657	7.76353	0.36696	4.96%
Rural Basic - Townships Only	3.65218	3.65218	0.00000	0.00%
Total for Townships	11.04875	11.41571	0.36696	3.32%

Tax Askings by Fund

<u>Fund</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Increase or Decrease by Dollars</u>	
General Basic	12,445,817	12,536,380	90,563	
General Supplemental	9,507,125	11,196,204	1,689,079	
Mental Health Services	3,564,086	3,254,694	(309,392)	
Debt Service	868,342	910,763	42,421	
Countywide for Cities & Townships	26,385,370	27,898,041	1,512,671	5.73%
Rural Basic - Townships Only	3,529,259	3,651,079	121,820	3.45%
Grand Total	29,914,629	31,549,120	1,634,491	5.46%

Effects on Different Land Classes

	<u>FY 2014</u>	<u>FY 2015</u>	<u>Increase</u>	<u>Increase</u>
<u>Cities:</u>				
Residential	\$390.66	\$422.34	\$31.68	8.11%
Commercial	\$739.66	\$737.54	(\$2.12)	-0.29%
<u>Townships:</u>				
Residential	\$583.56	\$621.01	\$37.45	6.42%
Commercial	\$1,104.87	\$1,084.49	(\$20.38)	-1.84%
Ag Lands	\$662.19	\$743.16	\$80.97	12.23%

Valuations used were \$ 100,000 unless the assessed was rolled back by the State Rollback.

State Ordered Rollbacks

	<u>FY 2014</u>	<u>FY 2015</u>	<u>Increase</u>
Residential	52.8166	54.4002	1.5836
Ag Land	59.9334	43.3997	(16.5337)
Commercial	100.0000	95.0000	(5.0000)

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

Meeting Date: 03-11-2014	Meeting Time: 10:15 a.m.	Meeting Location: Courthouse - Board of Supervisor's Room
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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: 712-203-0520 or 712-234-2910

		Budget 2014/2015	Re-Est 2013/2014	Actual 2012/2013	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	28,333,075	26,785,261	26,613,576	3.16
Less: Uncollected Delinquent Taxes - Levy Year	2	0			
Less: Credits to Taxpayers	3	880,775	780,063	877,667	
Net Current Property Taxes	4	27,452,300	26,005,198	25,735,909	
Delinquent Property Tax Revenue	5	8,700	7,200		
Penalties, Interest & Costs on Taxes	6	422,500	447,858	414,970	
Other County Taxes/TIF Tax Revenues	7	5,920,872	5,515,068	4,322,029	17.04
Intergovernmental	8	11,280,857	11,107,256	10,370,359	
Licenses & Permits	9	30,550	235,875	165,542	
Charges for Service	10	2,275,300	2,198,800	2,370,457	
Use of Money & Property	11	265,292	283,142	402,631	
Miscellaneous	12	266,400	524,700	821,553	
Subtotal Revenues	13	47,922,771	46,324,897	44,603,450	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	839,000	1,270,000	184,000	
Operating Transfers In	15	8,674,970	7,774,266	6,340,279	
Proceeds of Fixed Asset Sales	16	0	0	1,368,000	
Total Revenues & Other Sources	17	57,436,741	55,369,163	52,475,729	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	14,076,126	13,364,338	13,218,576	3.19
Physical Health and Social Services	19	5,516,778	5,523,285	5,087,440	4.13
Mental Health, ID & DD	20	5,395,411	5,426,606	5,377,835	0.16
County Environment and Education	21	2,481,277	2,428,067	2,080,514	9.21
Roads & Transportation	22	7,839,500	7,546,993	6,900,632	6.59
Government Services to Residents	23	2,461,064	2,340,117	2,109,738	8.01
Administration	24	6,846,142	6,228,742	5,858,173	8.1
Nonprogram Current	25	20,000	271,136	8,422	54.1
Debt Service	26	1,114,677	1,057,211	1,014,028	4.85
Capital Projects	27	5,315,805	5,882,886	2,680,364	40.83
Subtotal Expenditures	28	51,066,780	50,069,381	44,335,722	
Other Financing Uses:					
Operating Transfers Out	29	8,674,970	7,774,266	6,340,279	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	59,741,750	57,843,647	50,676,001	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,305,009	-2,474,484	-1,799,728	
Beginning Fund Balance - July 1	33	13,572,927	16,047,411	14,247,683	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	2,413,996	
Fund Balance - Restricted	36	0	2,966,482	6,382,474	
Fund Balance - Committed	37	0	0	359,311	
Fund Balance - Assigned	38	0	0	768,584	
Fund Balance - Unassigned	39	11,267,918	10,606,445	6,123,046	
Total Ending Fund Balance - June 30	40	11,267,918	13,572,927	16,047,411	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies:	25,390,640	Urban Areas: 7.76353
Rural Only Levies:	2,942,435	Rural Areas: 11.41571
Special District Levies:	0	Any special district tax rates not included.
TIF Tax Revenues:	56,827	
Utility Replacmnt. Excise Tax:	3,216,045	Date: 02-17-2014

Explanation of any significant items in the budget:

Woodbury County PROPOSED GET SUMMARY

02-17-2014

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS		
						Budget 2014/2015 (F)	Re-estimated 2013/2014 (G)	Actual 2012/2013 (H)
REVENUES & OTHER FINANCING SOURCES								
Taxes Levied on Property	121,592,628	5,903,655		836,792		28,333,075	26,785,261	26,613,576
Less: Uncollected Delinquent Taxes - Levy Year	2	0		0		0	0	0
Less: Credits to Taxpayers	3,665,775	190,000		25,000		880,775	780,063	877,667
Net Current Property Taxes	420,926,853	5,713,655		811,792		27,452,300	26,005,198	25,735,909
Delinquent Property Tax Revenue	5	8,000		500		8,700	7,200	5
Penalties, Interest & Costs on Taxes	6	422,500				422,500	447,858	414,970
Other County Taxes/TIF Tax Revenues	7	2,417,956		73,971		5,920,872	5,515,068	4,322,029
Intergovernmental	8	3,928,485	7,310,472	1,000	40,900	11,280,857	11,107,256	10,370,359
Licenses & Permits	9	1,550	29,000			30,550	235,675	165,542
Charges for Service	10	1,953,300	27,000	295,000		2,275,300	2,198,800	2,370,457
Use of Money & Property	11	170,792	0	14,500	80,000	265,292	283,142	402,631
Miscellaneous	12	53,900	195,000	17,500		266,400	524,700	821,553
Subtotal Revenues	13	29,883,336	16,704,272	328,000	1,007,163	47,922,771	46,324,897	44,603,450
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	0	839,000		839,000	1,270,000	164,000
Operating Transfers In	15	5,869,535	2,597,921	100,000	107,514	8,674,970	7,774,266	6,340,279
Proceeds of Fixed Asset Sales	16	0	0	0		0	0	1,368,000
Total Revenues & Other Sources	17	35,752,871	19,302,193	1,267,000	1,114,677	57,436,741	55,369,163	52,475,729
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18	13,068,540	1,007,586			14,076,126	13,364,338	13,218,576
Physical Health and Social Services	19	5,516,778	0			5,516,778	5,523,285	5,087,440
Mental Health, ID & DD	20	1,194,051	4,201,360			5,395,411	5,426,606	5,377,835
County Environment and Education	21	1,669,180	812,097			2,481,277	2,428,067	2,080,514
Roads & Transportation	22	0	7,839,500			7,839,500	7,546,993	6,900,632
Government Services to Residents	23	2,250,464	210,600			2,461,064	2,340,117	2,109,738
Administration	24	6,822,422	23,720			6,846,142	6,228,742	5,858,173
Nonprogram Current	25	20,000	0			20,000	271,136	8,422
Debt Service	26	0	0	1,114,677		1,114,677	1,057,211	1,014,028
Capital Projects	27	49,700	4,248,441	1,017,664		5,315,805	5,882,886	2,680,364
Subtotal Expenditures	28	30,591,135	18,343,304	1,017,664	1,114,677	51,066,780	50,069,381	44,335,722
Other Financing Uses:								
Operating Transfers Out	29	5,686,653	2,780,793	207,514	0	8,674,970	7,774,266	6,340,279
Refunded Debt/Payments to Escrow	30	0	0	0		0	0	0
Total Expenditures & Other Uses	31	36,277,788	21,124,097	1,225,178	1,114,677	59,741,750	57,843,647	50,676,001
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-524,927	-1,821,904	41,822	0	-2,305,009	-2,474,484	1,799,728
Beginning Fund Balance - July 1	33	6,399,162	5,712,021	1,138,268	287,856	35,620	13,572,927	16,047,411
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0		0	0	0
Fund Balance - Nonspendable	35	0	0	0		0	0	2,413,996
Fund Balance - Restricted	36	0	0	0		0	2,966,482	6,382,474
Fund Balance - Committed	37	0	0	0		0	0	359,311
Fund Balance - Assigned	38	0	0	0		0	0	768,584
Fund Balance - Unassigned	39	5,874,235	3,890,117	1,180,090	287,856	35,620	11,267,918	10,606,445
Total Ending Fund Balance - June 30	40	5,874,235	3,890,117	1,180,090	287,856	35,620	11,267,918	13,572,927

Proposed tax rate per \$1,000 valuation for County purposes:
This line and the next line reserved for notes:

7.76353 Urban areas; 11.41571 Rural areas; Any special district rates excluded. ___

ADOPTED BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2014 - June 30, 2015

Iowa Department of **Government**
17-2014
County Name: **Woodbury**
County Number: **97**
Date Budget Adopted: _____

Budget Basis: **GAAP**

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.

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

Maximum County Mental Health and Disabilities Services Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services	3,564,086
2M County Population Expenditure Target Amount	4,837,831
3M Maximum County Services Fund Levy Dollars	3,564,086

3M is the lesser of 1M and 2M

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.

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4M County Services Fund Levy Dollars (cannot exceed 3M above)

	(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
		3,581,822,782	3,254,694	3,258,851,319	
A. Countywide Levies:					
General Basic	12,536,380		3.5		11,405,980
+ Cemetery (Pioneer - 331,424B)			0		0
= Total for General Basic	12,536,380				11,405,980
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
General Supplemental	11,196,204		3.12584		10,186,648
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement					0
County Services Fund (from 4M certification above)	3,254,694		0.90867		2,961,220
Debt Service (from Form 703 col. 1 Countywide total)	910,763	3,976,767,186	0.22902	3,653,795,723	836,792
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
Subtotal Countywide (A)	27,898,041		7.76353		25,390,640
B. All Rural Services Only Levies:		999,698,451		805,665,332	
Rural Services Basic	3,651,079		3.65218		2,942,435
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
Subtotal All Rural Services Only (B)	3,651,079		3.65218		2,942,435
Subtotal Countywide/All Rural Services (A + B)	31,549,120		11.41571		28,333,075
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	0
Other (specify)	0		0	0	0
Other (specify)	0		0	0	0
Township ES Levies (Summary from Form 638-RF)	0		0	0	0
Subtotal Special Districts (C)	0		0	0	0
GRAND TOTAL (A + B + C)	31,549,120				28,333,075

Compensation Schedule for FY:

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

2014/2015
Annual Salary:

Number of Official County Newspapers: **3**

Names of Official County Newspapers:

1	Sioux City Journal
2	Sergeant Bluff Advocate
3	Moivre Record
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.
- 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

02-17-2014

TOWNSHIP EMERGENCY SERVICES LEVIES

Fiscal Year July 1, 2014 - June 30, 2015

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		0
	2	0		0		0
	3	0		0		0
	4	0		0		0
	5	0		0		0
	6	0		0		0
	7	0		0		0
	8	0		0		0
	9	0		0		0
	10	0		0		0
	11	0		0		0
	12	0		0		0
	13	0		0		0
	14	0		0		0
	15	0		0		0
	16	0		0		0
	17	0		0		0
	18	0		0		0
	19	0		0		0
	20	0		0		0
	21	0		0		0
	22	0		0		0
	23	0		0		0
	24	0		0		0
	25	0		0		0
	26	0		0		0
	27	0		0		0
	28	0		0		0
	29	0		0		0
	30	0		0		0
	31	0		0		0
	32	0		0		0
	33	0		0		0
	34	0		0		0
	35	0		0		0
	36	0		0		0
	37	0		0		0
	38	0		0		0
	39	0		0		0
	40	0		0		0
	41	0		0		0
	42	0		0		0
	43	0		0		0
	44	0		0		0
	45	0		0		0
	46	0		0		0
	47	0		0		0
	48	0		0		0
	49	0		0		0
	50	0		0		0
	51	0		0		0
	52	0		0		0
	53	0		0		0
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	70	0		0		0
	71	0		0		0
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	73	0		0		0
	74	0		0		0
	75	0		0		0
	76	0		0		0
	77	0		0		0
	78	0		0		0
	79	0		0		0
	80	0		0		0
	81	0		0		0
	82	0		0		0
	83	0		0		0
	84	0		0		0
	85	0		0		0
	86	0		0		0
	87	0		0		0
	88	0		0		0
	89	0		0		0
	90	0		0		0
	91	0		0		0
	92	0		0		0
	93	0		0		0
	94	0		0		0
	95	0		0		0
	96	0		0		0
	97	0		0		0
	98	0		0		0
	99	0		0		0
	100	0		0		0

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

County Name: Woodbury

County No: 97
02-17-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)
LAW ENFORCEMENT PROGRAM											
1000 - Uniformed Patrol Services	1	1,080,443		793,663					1,874,106	1,817,550	1,781,571
1010 - Investigations	2	567,769							567,769	962,636	945,239
1020 - Unified Law Enforcement	3								0		
1030 - Contract Law Enforcement	4								0		
1040 - Law Enforcement Communications	5								0		
1050 - Adult Correctional Services	6	5,274,302							5,274,302	4,898,583	4,831,918
1060 - Administration	7	1,739,377					35,000		1,774,377	1,559,561	1,812,223
Subtotal	8	8,661,891	0	793,663	0	0	35,000	0	9,490,554	9,238,330	9,370,951
LEGAL SERVICES PROGRAM											
1100 - Criminal Prosecution	9	2,402,222							2,402,222	2,366,774	2,227,792
1110 - Medical Examinations	10	133,347							133,347	111,000	154,106
1120 - Child Support Recovery	11								0		
Subtotal	12	2,535,569	0	0	0	0	0	0	2,535,569	2,477,774	2,381,898
EMERGENCY SERVICES											
1200 - Ambulance Services	13								0		
1210 - Emergency Management	14	70,000	553,476					178,923	802,399	683,435	527,495
1220 - Fire Protection and Rescue Services	15								0		
1230 - E911 Service Board	16								0		
Subtotal	17	70,000	553,476	0	0	0	0	178,923	802,399	683,435	527,495
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM											
1400 - Physical Operations	18		273,000						273,000	23,000	
1410 - Research & Other Assistance	19								0		
1420 - Bailiff Services	20		724,604						724,604	694,549	672,927
Subtotal	21	0	997,604	0	0	0	0	0	997,604	717,549	672,927
COURT PROCEEDINGS PROGRAM											
1500 - Juries & Witnesses	22		30,000						30,000	30,000	20,689
1510 - (Reserved)	23								0		
1520 - Detention Services	24								0		
1530 - Court Costs	25								0		22,773
1540 - Service of Civil Papers	26								0		
Subtotal	27	0	30,000	0	0	0	0	0	30,000	30,000	43,461
JUVENILE JUSTICE ADMINISTRATION PROGRAM											
1600 - Juvenile Victim Restitution	28								0		
1610 - Juvenile Representation Services	29		220,000						220,000	217,250	221,844
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30								0		
Subtotal	31	0	220,000	0	0	0	0	0	220,000	217,250	221,844
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	11,267,460	1,801,080	0	793,663	0	0	213,923	14,076,126	13,364,338	13,218,576

SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES

County Name: Woodbury County No: 97
02-17-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)
PHYSICAL HEALTH SERVICES PROGRAM											
3000 - Personal & Family Health Services	1								0		1
3010 - Communicable Disease Prevention & Control Services	2								0		2
3020 - Sanitation	3								0		3
3040 - Health Administration	4	2,203,287							2,203,287	2,186,295	2,045,414
3050 - Support of Hospitals	5								0		5
Subtotal	6	2,203,287	0	0	0	0	0	0	2,203,287	2,186,295	2,045,414
SERVICES TO POOR PROGRAM											
3100 - Administration	7	146,950							146,950	158,725	108,184
3110 - General Welfare Services	8	112,200							112,200	147,700	149,774
3120 - Care in County Care Facility	9								0		9
Subtotal	10	259,150	0	0	0	0	0	0	259,150	306,425	257,958
SERVICES TO MILITARY VETERANS PROGRAM											
3200 - Administration	11	218,597							218,597	210,412	184,999
3210 - General Services to Veterans	12	50,000							50,000	73,500	41,335
Subtotal	13	268,597	0	0	0	0	0	0	268,597	283,912	226,334
CHILDREN'S & FAMILY SERVICES PROGRAM											
3300 - Youth Guidance	14		2,392,945						2,392,945	2,360,837	2,179,768
3310 - Family Protective Services	15		186,925						186,925	179,533	211,100
3320 - Services for Disabled Children	16								0		16
Subtotal	17	0	2,579,870	0	0	0	0	0	2,579,870	2,540,370	2,390,868
SERVICES TO OTHER ADULTS PROGRAM											
3400 - Services to the Elderly	18	74,971							74,971	74,971	69,385
3410 - Other Social Services	19								0		20,736
3420 - Soc.Serv Bus Operations	20								0		20
Subtotal	21	74,971	0	0	0	0	0	0	74,971	74,971	90,121
CHEMICAL DEPENDENCY PROGRAM											
3500 - Treatment Services	22		130,903						130,903	131,312	76,745
3510 - Preventive Services	23								0		23
Subtotal	24	0	130,903	0	0	0	0	0	130,903	131,312	76,745
TOTAL PHYSICAL HEALTH & SOCIAL SERVICES		2,278,060,005	2,710,773	0	0	0	0	0	5,516,778	5,523,285	5,087,440,25

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: Woodbury County No: 97
02-17-2014

SERVICES TO PERSONS WITH:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS											
400X - Information & Education Services	1		350,000						350,000	68,549	130,452
402X - Coordination Services	2		181,971						181,971		2
403X - Personal & Environmental Spt	3		17,500						17,500		3
404X - Treatment Services	4		1,923,500						1,923,500	1,573,918	1,547,846
405X - Vocational & Day Services	5		350,000						350,000		5
406X - Lic/Certified Living Arrangements	6		535,000						535,000		6
407X - Inst/Hospital & Commit Services	7		249,832						249,832	40,300	123,624
Subtotal	8	0	3,607,803	0	0	0	0	0	3,607,803	1,682,767	1,801,922
41XX - CHRONIC MENTAL ILLNESS											
410X - Information & Education Services	9								0	68,542	162,859
412X - Coordination Services	10								0	770,400	434,872
413X - Personal & Environmental Spt	11								0	12,500	9,375
414X - Treatment Services	12								0	1,750	288,639
415X - Vocational & Day Services	13								0		13
416X - Lic/Certified Living Arrangements	14								0	995,000	833,113
417X - Inst/Hospital & Commit Services	15								0	230,375	106,364
Subtotal	16	0	0	0	0	0	0	0	0	2,078,567	1,835,218
42XX - INTELLECTUAL DISABILITY											
420X - Information & Education Services	17								0	193,959	163,390
422X - Coordination Services	18		25,450						25,450	960,298	905,550
423X - Personal & Environmental Spt	19		17,500						17,500	12,500	9,375
424X - Treatment Services	20		21,000						21,000	21,000	17,500
425X - Vocational & Day Services	21		350,000						350,000		36,154
426X - Lic/Certified Living Arrangements	22								0	180,000	43,203
427X - Inst/Hospital & Commit Services	23								0		106,23
Subtotal	24	0	413,950	0	0	0	0	0	413,950	1,367,757	1,175,278
43XX - OTHER DEVELOPMENTAL DISABILITIES											
430X - Information & Education Services	25								0		118,332
432X - Coordination Services	26	69,200							69,200	69,200	26
433X - Personal & Environmental Spt	27		1,500						1,500	1,500	2,198
434X - Treatment Services	28								0		28
435X - Vocational & Day Services	29		14,200						14,200	14,200	24,025
436X - Lic/Certified Living Arrangements	30								0		8,481
437X - Inst/Hospital & Commit Services	31								0		31
Subtotal	32	0	69,200	15,700	0	0	0	0	84,900	84,900	153,036
44XX - GENERAL ADMINISTRATION											
4411 - Direct Administration	33	37,000							200,907	67,840	40,940
4412 - Purchased Administration	34								0		326,227
4413 - Distnb to Regional Fiscal Agent	35								0		35
Subtotal	36	37,000	0	163,907	0	0	0	0	200,907	67,840	367,167
45XX - COUNTY PRVD CASE MGMT											
Subtotal	37								0	139,775	43,599
46XX - COUNTY PRVD SERVICES											
Subtotal	38		1,043,051						1,043,051	5,000	1,615
47XX - BRAIN INJURY											
470X - Information & Education Services	39								0		39
472X - Coordination Services	40		44,800						44,800		40
473X - Personal & Environmental Spt	41								0		41
474X - Treatment Services	42								0		42
475X - Vocational & Day Services	43								0		43
476X - Lic/Certified Living Arrangements	44								0		44
477X - Inst/Hospital & Commit Services	45								0		45
Subtotal	46	0	44,800	0	0	0	0	0	44,800	0	46
TOTAL - MENTAL HEALTH, ID & DD	47	37,000	1,157,051	4,201,360	0	0	0	0	5,395,411	5,426,606	5,377,835

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Woodbury County No: 97
02-17-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)
ENVIRONMENTAL QUALITY PROGRAM											
6000 - Natural Resources Conservation				31,000					31,000	31,000	29,400
6010 - Weed Eradication				74,022					74,022	72,305	42,068
6020 - Solid Waste Disposal				190,872					190,872	190,872	190,875
6030 - Environmental Restoration									0		
Subtotal	0	0	0	295,894	0	0	0	0	295,894	294,177	262,344
CONSERVATION & RECREATION SERVICES PROGRAM											
6100 - Administration	419,378						75,000		494,378	467,425	301,528
6110 - Maintenance & Operations	890,447								890,447	950,120	832,549
6120 - Recreation & Environmental Educ.	335,727								335,727	323,745	314,447
Subtotal	1,645,552	0	0	0	0	0	75,000	0	1,720,552	1,741,290	1,448,524
ANIMAL CONTROL PROGRAM											
6200 - Animal Shelter				7,067					7,067	6,267	5,989
6210 - Animal Bounties & State Apiarist Expenses									0		
Subtotal	0	0	0	7,067	0	0	0	0	7,067	6,267	5,989
COUNTY DEVELOPMENT PROGRAM											
6300 - Land Use & Building Controls				176,656					176,656	172,701	156,746
6310 - Housing Rehabilitation & Develop.									0		
6320 - Economic Development									0		
Subtotal	0	0	0	176,656	0	0	0	0	176,656	172,701	156,746
EDUCATIONAL SERVICES PROGRAM											
6400 - Libraries							257,480		257,480	190,004	183,283
6410 - Historic Preservation									0		
6420 - Fair & 4-H Clubs	23,628								23,628	23,628	23,628
6430 - Fairgrounds									0		
6440 - Memorial Halls									0		
6450 - Other Educational Services									0		
Subtotal	23,628	0	0	0	0	0	257,480	0	281,108	213,632	206,911
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
TOTAL - COUNTY ENVIRONMT. & ED.	291,669,180	0	0	479,617	0	0	332,480	0	2,481,277	2,428,067	2,080,514

**SERVICE AREA 7
 ROADS & TRANSPORTATION**

County Name: Woodbury County No: 97
 02-17-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM											
7000 - Administration	1					22,800			22,800	38,800	10,769
7010 - Engineering	2					977,548			977,548	973,821	874,076
Subtotal	3	0	0	0	0	1,000,348	0	0	1,000,348	1,012,621	884,845
ROADWAY MAINTENANCE PROGRAM											
7100 - Bridges & Culverts	4					140,000			140,000	140,000	148,058
7110 - Roads	5					4,169,652			4,169,652	3,985,872	3,683,758
7120 - Snow & Ice Control	6					35,000			35,000	35,000	
7130 - Traffic Controls	7					210,000			210,000	210,000	244,482
7140 - Road Clearing	8					1,000			1,000	1,000	129
Subtotal	9	0	0	0	0	4,555,652	0	0	4,555,652	4,371,872	4,076,427
GENERAL ROADWAY EXPENDITURES PROGRAM											
7200 - New Equipment	10					680,000			680,000	586,000	440,124
7210 - Equipment Operations	11					1,315,000			1,315,000	1,314,000	1,332,391
7220 - Tools, Materials & Supplies	12					198,500			198,500	197,500	86,802
7230 - Real Estate & Buildings	13					90,000			90,000	65,000	80,043
Subtotal	14	0	0	0	0	2,283,500	0	0	2,283,500	2,162,500	1,939,360
MASS TRANSIT PROGRAM											
7300 - Air Transportation	15								0		
7310 - Ground Transportation	16								0		
Subtotal	17	0	0	0	0	0	0	0	0	0	0
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	7,839,500	0	0	7,839,500	7,546,993	6,900,632

**SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Woodbury County No: 87
02-17-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)	
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	361,366						361,366	352,686	343,834	1	
8010 - Local Elections	2	190,850						190,850	146,800	260,471	2	
8020 - Township Officials	3			7,000				7,000	10,112	5,877	3	
Subtotal	4	0	552,216	0	7,000	0	0	559,216	509,598	610,182	4	
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations & Licensing	5	1,061,877						1,061,877	1,031,786	991,591	5	
8101 - Drivers License Services	6							0			6	
8110 - Recording of Public Documents	7	636,371					203,600	839,971	798,733	507,965	7	
Subtotal	8	1,698,248	0	0	0	0	203,600	1,901,848	1,830,519	1,499,556	8	
TOTAL - GOVT. SVCS. TO RESIDENTS	9	1,698,248	552,216	0	7,000	0	203,600	2,461,064	2,340,117	2,109,738	9	

**SERVICE AREA 9
ADMINISTRATION**

County Name: Woodbury County No: 97
02-17-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual
									2014/2015 (K)	2013/2014 (L)	2012/2013 (M)
POLICY & ADMINISTRATION PROGRAM											
9000 - General County Management	1	664,290							664,290	608,664	317,352
9010 - Administrative Management Services	2	296,857				23,720			415,353	277,307	807,194
9020 - Treasury Management Services	3	579,293							579,293	562,418	534,570
9030 - Other Policy & Administration	4	476,908							476,908	582,746	188,704
Subtotal		52,017,348	0	0	0	23,720	0	0	2,135,844	2,031,135	1,847,820
CENTRAL SERVICES PROGRAM											
9100 - General Services	6	1,774,402							1,774,402	1,759,990	1,728,348
9110 - Information Technology Services	7	1,435,896							1,435,896	1,437,617	1,302,005
9120 - GIS Systems	8								0	0	0
Subtotal		93,210,298	0	0	0	0	0	0	3,210,298	3,197,607	3,030,353
RISK MANAGEMENT SERVICES PROGRAM											
9200 - Tort Liability	10		1,500,000						1,500,000	1,000,000	980,000
9210 - Safety of Workplace	11								0	0	0
9220 - Fidelity of Public Officers	12								0	0	0
9230 - Unemployment Compensation	13								0	0	0
Subtotal		0	1,500,000	0	0	0	0	0	1,500,000	1,000,000	980,000
TOTAL - ADMINISTRATION		156,227,646	1,594,776	0	0	23,720	0	0	6,846,142	6,228,742	5,858,173

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: Woodbury County No: 97
02-17-2014

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget 2014/2015 (K)	Re-estimated 2013/2014 (L)	Actual 2012/2013 (M)	
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1													
0020 - Interest on Short-Term Debt	2													
0030 - Other Nonprogram Current	3	20,000												
0040 - Other County Enterprises	4													
TOTAL - NONPROGRAM CURRENT	5	20,000	0	0	0	0	0	0	0	0	20,000	271,136	8,422	
LONG-TERM DEBT SERVICE														
0100 - Principal	6													
0110 - Interest	7								1,046,800		1,046,800	985,000	957,600	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	67,877		67,877	72,211	56,428	
CAPITAL PROJECTS														
0200 - Roadway Construction	9													
0210 - Conservation Land Acquisition/Dev	10					3,600,000					3,600,000	4,050,000	802,165	
0220 - Other Capital Projects	11	49,700									0	178,000	1,070,555	
TOTAL - CAPITAL PROJECTS	12	49,700	0	0	0	3,600,000	648,441	1,017,664			1,715,805	1,654,866	807,644	
EXPENDITURES SUMMARY														
- Total Public Safety and Legal Services	13	11,267,460	1,801,080	0	793,663	0	0	213,923			0	114,076,126	13,364,338	13,218,576
- Total Physical Health and Social Services	14	2,806,005	2,710,773	0	0	0	0	0			0	5,516,778	5,523,285	5,087,440
- Total Mental Health, ID & DD	15	37,000	1,157,051	4,201,360	0	0	0	0			0	5,395,411	5,426,606	5,377,835
- Total County Environment and Education	16	1,669,180	0	0	479,617	0	0	332,480			0	2,481,277	2,428,067	2,080,514
- Total Roads & Transportation	17	0	0	0	0	0	0	7,839,500			0	7,839,500	7,546,993	6,900,632
- Total Governmental Services to Residents	18	1,698,248	552,216	0	7,000	0	0	203,600			0	2,461,064	2,340,117	2,109,738
- Total Administration	19	5,227,646	1,594,776	0	0	0	0	23,720			0	6,846,142	6,228,742	5,858,173
- Total Nonprogram Current Expenditures	20	20,000	0	0	0	0	0	0			0	20,000	271,136	8,422
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0			0	1,114,677	1,114,677	1,014,028
- Total Capital Projects	22	49,700	0	0	0	0	0	0			0	1,114,677	1,057,211	1,014,028
TOTAL - ALL EXPENDITURES (lines 13-24)	23	22,775,239	7,815,896	4,201,360	1,280,280	0	11,463,220	1,398,444	1,114,677	1,114,677	0	51,066,780	50,069,381	44,335,722
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
- To General Supplemental	24													
- To Rural Services Supplemental	25											570,059		
- To Secondary Roads	26				2,328,000							2,328,000	2,328,000	
- To Other Budgetary Funds	27	272,730	5,413,933		176,407							6,346,970	4,876,207	5,395,279
TOTAL OPERATING TRANSFERS OUT	28	272,730	5,413,933	0	2,504,407	0	0	276,386	207,514	0	0	8,674,970	7,774,266	6,340,279
REFUNDED DEBT/PAYMENTS TO ESCROW	29													
Increase (Decrease) in Reserves (GAAP Budgets)	30													
Fund Balance - Nonspendable	31													
Fund Balance - Restricted	32												2,413,996	
Fund Balance - Committed	33											2,966,482	6,382,474	
Fund Balance - Assigned	34											0	359,311	
Fund Balance - Unassigned	35	4,570,576	1,303,659	1,296,787	298,135	0	1,329,512	965,683	1,180,090	287,856	35,620	11,267,918	10,606,445	6,123,046
TOTAL ENDING FUND BALANCE - JUNE 30	36	4,570,576	1,303,659	1,296,787	298,135	0	1,329,512	965,683	1,180,090	287,856	35,620	11,267,918	13,572,927	16,047,411
TOTAL REQUIREMENTS (23+28+29-30+36)	37	27,618,545	14,533,488	5,498,147	4,082,822	0	12,792,732	2,640,513	2,405,268	1,402,533	35,620	71,009,668	71,416,574	66,723,412

Co. Number	WARNING MESSAGE LISTINGS	County Woodbury
MAKE ANY NE	ARY CORRECTIONS BEFORE PUBLISHING AND/OR FILING BUDGET	
	WITH THE DEPARTMENT OF MANAGEMENT	
	*** IGNORE THE "W" SIGN ***	
OPERATING TRANSFERS IN / OPERATING TRANSFERS OUT COMPARISONS:		
#		
#		
#		
LEVY RATE MAXIMUMS EXCEEDED-FORM 600		
#		
#		
NOTICE OF PUBLIC HEARING:		
#		
#		
#		

Co. Num	ERROR MESSAGE LISTINGS	County: Woodbury
MAKE NECESSARY	CORRECTIONS BEFORE PUBLISHING AND/OR FILING BUDGET WITH THE DEPARTMENT OF MANAGEMENT *** IGNORE THE "H" 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:		
#	Attorney Salary Missing on Tax Certification Form	
#	Auditor Salary Missing on Tax Certification Form	
#	Treasurer Salary Missing on Tax Certification Form	
#	Sheriff Salary Missing on Tax Certification Form	
#	Supervisors Salary Missing 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:		
#		
#		
#		