

COUNTY NAME: Woodbury	NOTICE OF PUBLIC HEARING AMENDMENT OF CURRENT COUNTY BUDGET	CO NO: 97
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59

05/20/14

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

Meeting Date: May 20, 2014	Meeting Time: 10:30 a.m.	Meeting Location: Courthouse, Board of Supervisors Meeting Room
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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.

County Telephone No.: 712-279-6525	For Fiscal Year Ending: 6/30/2014
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Iowa Department of Management Form 653 A-R Sheet 1 of 2 (Publish) (revised 04/30/12)	Total Budget as Certified or Last Amended	Proposed Current Amendment	Total Budget After Current Amendment
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Taxes Levied on Property	1 26,785,261		26,785,261
Less: Uncollected Delinquent Taxes - Levy Year	2		0
Less: Credits to Taxpayers	3 780,063		780,063
Net Current Property Taxes	4 26,005,198	0	26,005,198
Delinquent Property Tax Revenue	5 7,200		7,200
Penalties, Interest & Costs on Taxes	6 447,858		447,858
Other County Taxes/TIF Tax Revenues	7 5,515,068	400,000	5,915,068
Intergovernmental	8 11,107,256	243,400	11,350,656
Licenses & Permits	9 235,675	200,000	435,675
Charges for Service	10 2,198,800	26,000	2,224,800
Use of Money & Property	11 283,142		283,142
Miscellaneous	12 524,700	44,099	568,799
Subtotal Revenues	13 46,324,897	913,499	47,238,396
Other Financing Sources:			
General Long-Term Debt Proceeds	14 1,270,000		1,270,000
Operating Transfers In	15 7,774,266		7,774,266
Proceeds of Fixed Asset Sales	16		0
Total Revenues & Other Sources	17 55,369,163	913,499	56,282,662
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Operating:			
Public Safety & Legal Services	18 13,428,178	303,173	13,731,351
Physical Health & Social Services	19 5,565,265	6,400	5,571,665
Mental Health, MR & DD	20 5,426,606	1,869,498	7,096,104
County Environment & Education	21 2,447,676	151,099	2,598,775
Roads & Transportation	22 7,546,993	1,223,000	8,769,993
Government Services to Residents	23 2,366,388	104,270	2,470,658
Administration	24 6,232,629	104,400	6,337,029
Nonprogram Current	25 68,486		68,486
Debt Service	26 1,057,211		1,057,211
Capital Projects	27 5,882,866		5,882,866
Subtotal Expenditures	28 50,022,318	3,561,840	53,584,158
Other Financing Uses:			
Operating Transfers Out	29 7,774,266		7,774,266
Refunded Debt/Payments to Escrow	30		0
Total Expenditures & Other Uses	31 57,796,584	3,561,840	61,358,424
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 (2,427,421)	(2,648,341)	(5,075,762)
Beginning Fund Balance - July 1,	33 10,825,723		10,825,723
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 8,398,302	(2,648,341)	5,749,961
Total Ending Fund Balance - June 30,	40 8,398,302	(2,648,341)	5,749,961

Explanation of changes: Adding appropriations to various service areas for unanticipated expenditures and revenues that were not previously budgeted for in FY 2014. A detailed breakdown is available in the County Supervisors Office.

<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: 5-20-14	For Fiscal Year Ending: June 30, 2014
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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 04/30/12)		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	26,785,261	0	26,785,261
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	780,063	0	780,063
Net Current Property Taxes	4	26,005,198	0	26,005,198
Delinquent Property Tax Revenue	5	7,200	0	7,200
Penalties, Interest & Costs on Taxes	6	447,858	0	447,858
Other County Taxes/TIF Tax Revenues	7	5,515,068	400,000	5,915,068
Intergovernmental	8	11,107,256	243,400	11,350,656
Licenses & Permits	9	235,675	200,000	435,675
Charges for Service	10	2,198,800	26,000	2,224,800
Use of Money & Property	11	283,142	0	283,142
Miscellaneous	12	524,700	44,099	568,799
<b>Subtotal Revenues</b>	13	46,324,897	913,499	47,238,396
Other Financing Sources:				
General Long-Term Debt Proceeds	14	1,270,000	0	1,270,000
Operating Transfers In	15	7,774,266	0	7,774,266
Proceeds of Fixed Asset Sales	16	0	0	0
<b>Total Revenues &amp; Other Sources</b>	17	55,369,163	913,499	56,282,662
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety & Legal Services	18	13,428,178	303,173	13,731,351
Physical Health & Social Services	19	5,565,265	6,400	5,571,665
Mental Health, MR & DD	20	5,428,606	1,669,498	7,098,104
County Environment & Education	21	2,447,676	151,099	2,598,775
Roads & Transportation	22	7,546,993	1,223,000	8,769,993
Government Services to Residents	23	2,366,388	104,270	2,470,658
Administration	24	6,232,629	104,400	6,337,029
Nonprogram Current	25	68,486	0	68,486
Debt Service	26	1,057,211	0	1,057,211
Capital Projects	27	5,882,886	0	5,882,886
<b>Subtotal Expenditures</b>	28	50,022,318	3,561,840	53,584,158
Other Financing Uses:				
Operating Transfers Out	29	7,774,266	0	7,774,266
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31	57,796,584	3,561,840	61,358,424
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	(2,427,421)	(2,648,341)	(5,075,762)
Beginning Fund Balance - July 1,	33	10,825,723	0	10,825,723
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	0	0	0
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	8,398,302	(2,648,341)	5,749,961
<b>Total Ending Fund Balance - June 30,</b>	40	8,398,302	(2,648,341)	5,749,961

Date original budget adopted: 03/12/13	Date(s) current budget was subsequently amended: 07/30/13
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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)

**Woodbury County**  
**Budget Amendment # 2**  
**May 20, 2014**

**County Fund**

<u>Item#</u>	<u>Dept./Div. Name</u>	<u>Dept./Div. Expenditure Change</u>	<u>Expenditure Change</u>	<u>Revenue Change</u>
	<u>Source of Revenue</u>			
<b>General Basic Fund:</b>				
1.	<b>Sheriff - Uniform Patrol</b>			
	001-1001-410-1026 = Standby Pay		12,000	
	Cash Reserves			12,000
2.	<b>Sheriff - Investigations</b>			
	001-1011-410-1026 = Standby Pay		8,000	
	Cash Reserves			8,000
3.	<b>HIDTA - Federal Grant</b>			
	001-1012-410-1019 = Overtime		17,500	
	001-1012-410-1116 = Matching FICA		631	
	001-1012-410-1117 = Matching IPERS		829	
	001-1012-410-1118 = Employee Health Insurance		1,900	
	001-1012-410-1121 = Life Insurance		4	
	001-1012-410-1123 = Dental Insurance		43	
	001-1012-327-2731 = Federal Grant			17,500
	Cash Reserves			3,407
4.	<b>US Marshal - Federal Grant</b>			
	001-1013-410-1019 = Overtime		15,000	
	001-1013-410-1116 = Matching FICA		610	
	001-1013-410-1117 = Matching IPERS		817	
	001-1013-410-1118 = Employee Health Insurance		3,014	
	001-1013-410-1121 = Life Insurance		6	
	001-1013-410-1123 = Dental Insurance		68	
	001-1013-327-2731 = Federal Grant			15,000
	Cash Reserves			4,515
5.	<b>Drug Task Force - Federal Grant</b>			
	001-1014-410-1019 = Overtime		17,500	
	001-1014-410-1116 = Matching FICA		580	
	001-1014-410-1117 = Matching IPERS		775	
	001-1014-410-1118 = Employee Health Insurance		1,850	
	001-101-4410-1121 = Life Insurance		4	
	001-1014-410-1123 = Dental Insurance		42	
	001-1014-327-2731 = Federal Grant			17,500
	Cash Reserves			3,251
6.	<b>Sheriff - LEC Correctional Facility:</b>			
	001-1051-410-1026 = Standby Pay		18,000	
	001-1051-410-2915 = Health Services		100,000	
	001-1051-327-2701 = Federal Prisoners			18,000
	001-1051-344-4414 = Room & Board			100,000
7.	<b>Sheriff - Praire Hills</b>			
	001-1052-410-4301 = Natural & LP Gas		26,000	
	001-1051-344-4414 = Room & Board			26,000
8.	<b>Sheriff - Administration</b>			
	001-1061-410-6350 = Motor Vehicle		5,000	
	Revenue from US Marshals Grant			5,000

<b>9. Sheriff - Civil Division</b>			
	001-1063-410-1026 = Standby Pay	4,000	
	Cash Reserves		4,000
<b>10. Sheriff - Highway Safety Grant</b>			
	001-1064-410-1019 = Overtime	23,000	
	001-1064-321-2118 = Highway Safety Grant		23,000
<b>11. Dare Grant</b>			
	001-1068-410-1019 = Overtime	10,000	
	001-1068-321-2114 = Dare Grant		10,000
<b>12. Auditor - Recorder</b>			
	001-8111-481-1118 = Employee Health Insurance	17,155	
	Cash Reserves		17,155
<b>13. Conservation</b>			
	001-6111-461-6360 = Equipment Purchases	2,099	
	Auction Proceeds, October, 2013		2,099
<b>14. Building Services - Courthouse</b>			
	001-9101-491-1118 = Family Health	4,000	
	001-9101-491-2501 = Gas/Oils	2,800	
	001-9101-491-4301 = Natural & LP Gas	35,000	
	001-9101-491-4302 = Water/Sewer	20,000	
	001-9101-491-4410 = Electric Light & Power	22,000	
	001-9101-491-4420 = Equipment Maintenance	5,000	
	001-9101-491-4440 = Motor Vehicle Expense	1,600	
	001-9101-491-4450 = Plumbing	14,000	
	Cash Reserves		104,400

**General Supplemental Fund:**

<b>15. Juvenile Attorney Fees</b>			
	002-1621-416-4253 = Court Appointed Juv. Att.	30,000	
	Cash Reserves		30,000
<b>16. Teen Court</b>			
	002-3314-433-1118 = Health Insurance	6,400	
	Cash Reserves		6,400
<b>17. Auditor - Elections</b>			
	002-8001-480-6360 = Office Equipment	40,965	
	002-8011-480-4020 = Printing	6,000	
	002-8011-480-4120 = Postage & Mailing	14,200	
	002-8013-480-4020 = Printing	3,700	
	002-8013-480-4120 = Postage & Mailing	8,600	
	002-8014-480-4020 = Printing	4,000	
	002-8014-480-4120 = Postage & Mailing	9,650	
	Cash Reserves		87,115

**Rural Basic Fund:**

<b>18. Sheriff - Uniform Patrol</b>			
	111-1002-410-1026 = Standby Pay	6,000	
	Cash Reserves		6,000

**County Health Services:**

19.	110-4041-440-3060 = Prescription Medication	17,000	
	110-4041-440-3990 = Safe Schools	150,000	
	110-4142-441-3960 = Community Support Program	224,998	
	110-4164-441-3160 = RCF/PMI	475,000	
	110-4175-441-4130 = Employee Mileage	2,500	
	110-4412-442-3990 = Other	800,000	
	Cash Reserves		1,669,498

**Secondary Roads Fund:**

20.	<b>Roads &amp; Bridges</b>		
	220-7117-471-9461 = Granular	250,000	
	220-7117-471-9463 = Palliative	60,000	
	220-7117-471-9466 = Asphalt Concrete	80,000	
	220-7117-471-9467 = Portland Cement	80,000	
	220-7201-472-9610 = New Equipment	41,000	
	220-7211-472-9621 = Parts	30,000	
	220-7211-472-9623 = Outside Service	20,000	
	220-7212-472-9635 = Tires & Tubes	22,000	
	220-7222-472-9664 = Corrugated Metal Pipes	40,000	
	220-7011-385-8505 = Miscellaneous		42,000
	Cash Reserves Current FY		581,000

**S.R. Special CF Road Project Fund:**

21.	<b>S.R. Special CF Road Project</b>		
	222-7117-471-9461 = Granular	600,000	
	Transfer in - Unanticipated L.O.S.T.		400,000
	222-6301-333-3304 = CF Master Permit		200,000

**Conservation CIP Projects:**

22.	360-6101-461-6105 = Conservation CIP Projects	19,000	
	360-6126-461-6105 = Water Recreation Access	50,000	
	360-6126-321-2223 = Grant		37,400
	Conservation Reserve Cash Reserve		31,600

**Conservation Reserve:**

23.	667-6101-461-6105 = Capital Improvements	20,000	
	667-6101-461-6001 = Land Acquisition	60,000	
	Cash Reserves Current FY		80,000

**Total Budget Amendment # 2**

3,561,840      3,561,840

**Recap of Amendment #2 - FY 2014**

**Requirements:**

Public Safety and Legal Services	303,173
Physical Health & Social Services	6,400
Mental Health, ID & DD	1,669,498
County Environment & Education	151,099
Roads & Transportation	1,223,000
Government Services to Residents	104,270
Administration	104,400
Total Requirements	<u>3,561,840</u>

**Resources:**

Other County Taxes	400,000
Intergovernmental Revenue	243,400
License & Permits	200,000
Charges for Services	26,000
Miscellaneous	44,099
Cash Reserves	2,648,341
Total Resources	<u>3,561,840</u>

**Appropriation Transfers as Part of Amendment**

<u>From</u>	<u>To</u>	<u>Amount</u>
001-1011-410-1009	001-1001-410-1016	20,154
001-1011-410-1009	001-1001-410-1016	19,846
001-1011-410-1009	001-1061-410-2501	10,000
001-1011-410-1009	001-1061-410-2601	2,700
001-1011-410-1009	001-1061-410-2935	15,000
001-1011-410-1009	001-1061-410-2965	4,054
001-1011-410-1009	001-1061-410-2965	2,946
001-1011-410-1009	001-1061-410-4141	4,900
001-1011-410-1009	001-1061-410-4801	500
001-1011-410-1009	001-1061-410-4201	1,654
001-1011-410-1009	001-1061-410-4201	13,846
001-1011-410-1009	001-1063-410-1014	23,741
001-1011-410-1009	001-1063-410-1014	19,259
001-1011-410-1009	111-1002-410-1016	45,000
001-1011-410-1009	111-1002-410-1019	4,400
		<u>188,000</u>

- 001-1011 = General Basic/Sheriff Investigations
- 001-1001 = General Basic/Sheriff Uniform Patrol
- 001-1061 = General Basic/ Sheriff Administration
- 001-1063 = General Basic/Sheriff Civil Division
- 111-1002 = Rural Basic/Sheriff Uniform Patrol