



Woodbury County Board of Supervisors

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To: Woodbury County Board of Supervisors

From: Dennis D. Butler, Finance/Budget Director

RE: FY 2024 Budget Before Budget Reviews

Date: January 3, 2023

This memo's purpose is to provide the Board of Supervisors an overall view of the proposed Woodbury County budget for FY 2024. These will be challenging times as inflation is currently at 7.1% and new expenses will be rising due to the new Law Enforcement Center. The County has a bond rating of AA3 which helped in achieving lower interest rates on bond issues and future CIP Loan Notes. The County will get through this without major changes in services provided to the citizens of Woodbury County.

Included in this memo are schedules that summarize the **proposed** FY 24 Budget by fund, **proposed** Tax Asking and **projected** Tax Rates.

Potential Appropriation Breakdown by Fund

| <u>Fund</u> | <u>FY 23 Appropriations</u> | <u>Potential FY 24 Appropriations</u> | <u>Increase or (Decrease)</u> |
|-----------------------|-----------------------------|---|-----------------------------------|
| General Basic | \$30,421,397 | \$37,466,697 | \$7,045,300 |
| General Supplemental | \$12,846,278 | \$13,926,680 | \$1,080,402 |
| Debt Service | \$7,540,015 | \$7,470,950 | (\$69,065) |
| Rural Basic | <u>\$4,089,153</u> | <u>\$4,396,399</u> | <u>\$307,246</u> |
| Subtotal tax funds | \$54,896,843 | \$63,260,726 | \$8,363,883 |
| Other Funds - Non Tax | <u>\$29,598,966</u> | <u>\$26,237,220</u> | <u>(\$3,361,746)</u> |
| Total | \$84,495,809 | \$89,497,946 | \$5,002,137 |

Proposed Tax Asking Breakdown by Fund

| <u>Fund</u> | <u>FY 23 Tax Asking</u> | <u>FY 24 Potential Tax Asking</u> | <u>Increase or (Decrease)</u> |
|----------------------|-------------------------|-----------------------------------|-------------------------------|
| General Basic | \$19,429,100 | \$25,990,889 | \$6,561,789 |
| General Supplemental | \$12,037,504 | \$13,184,822 | \$1,147,318 |
| Debt Service | \$5,851,941 | \$4,940,369 | (\$911,572) |
| Rural Basic | <u>\$3,434,653</u> | <u>\$3,973,411</u> | <u>\$538,758</u> |
| Total | \$40,753,198 | \$48,089,491 | \$7,336,293 |

Proposed Tax Rate By Fund Comparison

| <u>Fund</u> | <u>FY 23 Tax Rate</u> | <u>FY 24 Potential Tax Rate</u> | <u>Increase or (Decrease)</u> |
|----------------------|-----------------------|---------------------------------|-------------------------------|
| General Basic | 3.78190 | 4.80262 | 1.02072 |
| General Supplemental | 2.34312 | 2.43631 | 0.09319 |
| Debt Service | <u>1.02355</u> | <u>0.83152</u> | <u>-0.19203</u> |
| Total County-Wide | 7.14857 | 8.07045 | 0.92188 |
| Rural Basic | <u>2.46117</u> | <u>2.61942</u> | <u>0.15825</u> |
| Total Township Only | 9.60974 | 10.68987 | 1.08013 |

Three tax funds are subject to the 2% cap. The Funds are General Fund (General Basic & General Supplemental) and Rural Basic Fund. If the tax asking is over 2% it than requires a super majority vote to pass the tax asking.

The fund that is exempt from any tax cap is Debt Service Fund.

The proposed tax askings based on budget requests requires tax asking increases in the General Fund up 19.68% and Rural Basic tax asking is up 15.69%

Following are some of the proposed departmental increase requests that relate to the tax asking increase by tax fund. The Departments shown are over 5% increase compared to their FY 23 appropriations.

Proposed Expenditures:

General Basic:

| | |
|--|-----------|
| Emergency Paramedics | 26,373 |
| Sheriff: | |
| LEC Correctional Facility (includes jail medical expenses, use of ARPA funds during FY 23, food costs and staffing of correctional officers full-time in the jail) | 3,687,090 |
| Medical Examiner | 56,000 |
| District Health Allocation | 1,718,037 |
| Veteran Affairs - Assistance | 5,000 |
| County Treasurer | |

| | |
|-------------------------------------|-----------|
| Motor Vehicle | 128,648 |
| Building Services: | |
| Courthouse | 50,013 |
| LEC | 42,896 |
| Building Services Administration | 62,099 |
| New LEC | 1,003,413 |
| <u>General Supplemental:</u> | |
| Transfer Out | 476,451 |
| Emergency Services | 62,771 |
| Court House Security | 210,051 |
| Sheriff's Transport | 77,899 |
| Court Appointed Juvenile Attorneys | 48,583 |
| Federal Food Program | 33,752 |
| Self Liability Allocation | 100,000 |
| <u>Rural Basic:</u> | |
| Secondary Road Tax Asking | 346,500 |
| Emergency Paramedics | 26,373 |
| Roadside Management | 10,220 |

Debt Service Fund:

There are three factors why the Debt Service Levy decreased:

- (1) There is an new CIP Loan for FY 23 that covers approved Projects.
- (2) Two CIP (FY 17 & FY 18) Loans were paid off.
- (3) New revenues for the housing of Federal prisoners.

I will be available for any questions anytime.

