



# Woodbury County Board of Supervisors

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01/07/14

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To: Woodbury County Board of Supervisors  
From: Dennis D. Butler, Finance/Operations Controller  
Date: December 30th, 2013  
RE: County Health Services Projected Unspent and Un-obligated Revenues

Following will be a discussion in detail of the unobligated revenues that have come about during FY 13-14 and possible ways in which these unbudgeted revenues could be used. When budget hearings were held in January to March 2012, the following accrued cash balances and revenues were unknown at that time.

First I will list the new revenues that are unbudgeted:

- (1) The audited accrued cash balance at June 30, 2013 has been established that was not budgeted during the budget hearings for FY 14. \$908,751
  - (2) The equalization payment was determined after budgets were set during the budget hearings in 2012. The equalization payment represents the difference between what the state set as per capita average and what the Woodbury County actual per capita rate was. The state set \$ 47.28 per capita while the county's per capita was \$ 34.89. Per DHS in Des Moines the so called "claw -back" will not occur until the FY 14-15 equalization payment in which the calculated "claw - back" will be deducted from the October payment. 1,272,339
  - (3) There was un-anticipated revenue classified as State Payment Program in which the county received unbudgeted revenue 496,608
  - (4) During the fall of FY 2014, the County sold the home that is located near Climbing Hill. Mental Health Funds were used to purchase this home for mental health services. 195,712
- \$2,873,410
- Total of unbudgeted revenues

The following items are being presented to the Board of Supervisors to consider. They will involve new budgeted items and setting cash reserves.

(1) In order to be financially responsible there needs to be a cash reserve set aside to cover expenses for the first 3 months of the FY. Budgeted expenditures for FY 14 totals \$ 4,249,790.	1,062,448
(2) It is being suggested to set up a new fund in which the Case Management expenditures would be paid out of instead of the County Health Services Fund. In so doing this, there would have to be a cash reserve set up to cover the first 3 months of expenditures as it takes 2 to 3 months for re-imburements of expenditures. Budgeted Case Management amounts to \$ 1,140,578. The cash would come from the General Supplemental Fund. One time item.	309,392
(3) The Board of Supervisors have approved moving the County Health Services department to the Tri-View building. There need to be set aside funds for the remodeling and architect fees	400,000
(4) Siouxland Mental Health Center and residential services need to have funds set aside for increases that will be occurring	500,000
(5) Set aside funds for provider improvements to help improve services provided by various agencies.	400,000
(6) The balance of revenues would remain unbudgeted for the time being for a regional project to be determined at a later date.	206,654
Total	<u>2,878,494</u>

I will be available to answer any questions that you may have. Again these are only suggestions.