

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2017 - June 30, 2018

Iowa Department of Management

03-06-2017

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.

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.

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	4,859,533
3M Maximum County Services Fund Levy Dollars	3,564,086

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4M County MH/DS 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
			2,297,926		
A. Countywide Levies:					
1 General Basic	15,002,513	4,051,788,986	3.70269	3,719,332,614	13,771,536
2 + Cemetery (Pioneer - 331.424B)			0		0
3 = Total for General Basic	15,002,513				13,771,536
4 Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
5 General Supplemental	11,369,770		2.80611		10,436,856
6 Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement					0
7 County MHDS Fund (from '4M' certification above)	2,297,926		0.56714		2,109,382
8 Debt Service (from Form 703 col. I Countywide total)	1,474,704	4,362,716,228	0.33802	4,030,259,856	1,362,308
9 Voted Emergency Medical Services (Countywide)			0		0
10 Other (specify)			0		0
11 Other (specify)			7.41396		27,680,082
12 Subtotal Countywide (A)	30,144,913			869,311,153	
13 B. All Rural Services Only Levies:		1,074,203,819			
14 Rural Services Basic	3,182,052		2.96224		2,575,108
15 Rural Services Supplemental			0		0
16 Unified Law Enforcement			0		0
17 Other (specify)			0		0
18 Other (specify)			0		0
19 Other (specify)			0		0
20 Subtotal All Rural Services Only (B)	3,182,052		2.96224		2,575,108
21 Subtotal Countywide/All Rural Services (A + B)	33,326,965		10.3762		30,255,190
22 C. Special District Levies:					
23 Flood & Erosion			0	0	0
24 Voted Emergency Medical Services (partial county)			0	0	0
25 Other (specify)	0		0	0	0
26 Other (specify)			0	0	0
27 Other (specify)			0	0	0
28 Township ES Levies (Summary from Form 638-RE)			0		0
29 Subtotal Special Districts (C)					0
GRAND TOTAL (A + B + C)	33,326,965				30,255,190

Compensation Schedule for FY:
Elected Official:
Attorney
Auditor
Recorder
Treasurer
Sheriff
Supervisors
Supervisor Vice Chair, if different
Supervisor Chair, if different

2017/2018	Annual Salary
	123,221
	86,316
	0
	84,168
	102,534
	33,150
	39,468

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Sioux City Journal
2	The Record
3	Sergeant Bluff Advocate
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.
- Budget was approved by Resolution # 12-5116
- This budget was certified on or before March 15 unless otherwise documented to the Department of Management

Board Chairperson (signature)

County Auditor (signature)

WOODBURY COUNTY
 AUDITOR & RECORDER &
 COMM. OF ELECTIONS
 2017 MAR 30 AM 8 55

County Name: Woodbury County No: 97
03-06-2017

TOWNSHIP EMERGENCY SERVICES LEVIES
Fiscal Year July 1, 2017 - June 30, 2018

RECORD KEY	TOWNSHIP NAME	(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 LEVED
1				0		0
2				0		0
3				0		0
4				0		0
5				0		0
6				0		0
7				0		0
8				0		0
9				0		0
10				0		0
11				0		0
12				0		0
13				0		0
14				0		0
15				0		0
16				0		0
17				0		0
18				0		0
19				0		0
20				0		0
21				0		0
22				0		0
23				0		0
24				0		0
25				0		0
26				0		0
27				0		0
28				0		0
29				0		0
30				0		0

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

County Name: Woodbury

County No: 97
03-06-2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2017/2018 (L)	2016/2017 (M)	2015/2016 (N)		
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	1,209,155			961,934					2,171,089	2,092,346	2,091,858	1	
1010 - Investigations	2	658,322								658,322	672,327	546,379	2	
1020 - Unified Law Enforcement	3									0		6,210,362	3	
1030 - Contract Law Enforcement	4									0			4	
1040 - Law Enforcement Communications	5									0	607,138		5	
1050 - Adult Correctional Services	6	6,269,559								6,269,559	6,187,407		6	
1060 - Administration	7	2,131,728								2,131,728	1,979,233	1,980,615	7	
Subtotal	8	10,268,764	0	0	0	961,934	0	0	0	11,230,698	11,538,451	10,829,214	8	
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	3,001,297							90,000	3,091,297	2,897,481	2,613,803	9	
1110 - Medical Examinations	10	139,000								139,000	170,000	126,808	10	
1120 - Child Support Recovery	11									0			11	
Subtotal	12	3,140,297	0	0	0	0	0	0	90,000	3,230,297	3,067,481	2,740,611	12	
EMERGENCY SERVICES														
1200 - Ambulance Services	13									0	15,000	55,606	13	
1210 - Emergency Management	14		104,709							104,709	105,597	85,950	14	
1220 - Fire Protection and Rescue Services	15		661,145						192,894	854,039	839,286	525,398	15	
1230 - E911 Service Board	16		66,120							66,120	66,727		16	
Subtotal	17	0	831,974	0	0	0	0	0	192,894	1,024,868	1,026,610	666,954	17	
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		26,600							26,600	21,000	22,500	18	
1410 - Research & Other Assistance	19									0			19	
1420 - Bailiff Services	20		1,297,983							1,297,983	1,052,014	968,250	20	
Subtotal	21	0	1,324,583	0	0	0	0	0	0	1,324,583	1,073,014	990,750	21	
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22		31,000							31,000	31,000	23,423	22	
1510 - (Reserved)	23												23	
1520 - Detention Services	24									0			24	
1530 - Court Costs	25									0			25	
1540 - Service of Civil Papers	26									0			26	
Subtotal	27	0	31,000	0	0	0	0	0	0	31,000	31,000	23,423	27	
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28									0			28	
1610 - Juvenile Representation Services	29									0			29	
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		271,000							271,000	226,034	267,665	30	
Subtotal	31	0	271,000	0	0	0	0	0	0	271,000	226,034	267,665	31	
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	13,409,061	2,458,557	0	0	961,934	0	0	282,894	0	17,112,446	16,962,590	15,518,617	32

SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES

County Name: Woodbury County No: 97
03-06-2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual
										2017/2018 (L)	2016/2017 (M)	2015/2016 (N)
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	2,179,640								2,179,640	2,064,299	2,225,226
3050 - Support of Hospitals	5									0		5
Subtotal	6	2,179,640	0	0	0	0	0	0	0	2,179,640	2,064,299	2,225,226
SERVICES TO POOR PROGRAM												
3100 - Administration	7	115,525								115,525	148,725	180,505
3110 - General Welfare Services	8	118,000								118,000	109,700	121,208
3120 - Care in County Care Facility	9									0		9
Subtotal	10	233,525	0	0	0	0	0	0	0	233,525	258,425	301,713
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	305,149								305,149	293,421	217,093
3210 - General Services to Veterans	12	34,000								34,000	34,000	25,602
Subtotal	13	339,149	0	0	0	0	0	0	0	339,149	327,421	242,695
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14									0	2,221,100	2,308,153
3310 - Family Protective Services	15									0	83,315	
3320 - Services for Disabled Children	16									0		16
Subtotal	17	0	0	0	0	0	0	0	0	0	2,304,415	2,308,153
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18		2,068,784							2,068,784		18
3410 - Other Social Services	19		286,831							286,831		19
3420 - Soc Serv Bus Operations	20									0		20
Subtotal	21	0	2,355,615	0	0	0	0	0	0	2,355,615	0	0
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22									0		22
3510 - Preventive Services	23									0		23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	2,752,314	2,355,615	0	0	0	0	0	0	5,107,929	4,954,560	5,077,787

SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: Woodbury County No. 1
03-06-2017

SERVICES TO PERSONS WITH:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS												
400X - Information & Education Services	1									0		201,278
402X - Coordination Services	2			209,989						209,989	210,606	
403X - Personal & Environmental Sprt	3									0		
404X - Treatment Services	4									0		
405X - Vocational & Day Services	5									0		
406X - Lic/Certified Living Arrangements	6									0		
407X - Inst/Hospital & Commit Services	7			26,855						26,855	26,072	32,520
Subtotal	8	0	0	236,844	0	0	0	0	0	236,844	236,678	233,798
42XX - INTELLECTUAL DISABILITY												
420X - Information & Education Services	9			16,741						16,741		857
422X - Coordination Services	10			107,103						107,103		69,701
423X - Personal & Environmental Sprt	11									0		
424X - Treatment Services	12									0		
425X - Vocational & Day Services	13									0		
426X - Lic/Certified Living Arrangements	14									0		
427X - Inst/Hospital & Commit Services	15									0		
Subtotal	16	0	0	123,844	0	0	0	0	0	123,844	0	70,558
43XX - OTHER DEVELOPMENTAL DISABILITIES												
430X - Information & Education Services	17									0		
432X - Coordination Services	18									0	54,908	
433X - Personal & Environmental Sprt	19									0		
434X - Treatment Services	20									0		8,093
435X - Vocational & Day Services	21									0		
436X - Lic/Certified Living Arrangements	22									0		
437X - Inst/Hospital & Commit Services	23									0		
Subtotal	24	0	0	0	0	0	0	0	0	0	54,908	8,093
44XX - GENERAL ADMINISTRATION												
4411 - Direct Administration	25			13,697						13,697		75,626
4412 - Purchased Administration	26									0		
4413 - Distrib to Regional Fiscal Agent	27			1,923,541						1,923,541		5,615,959
Subtotal	28	0	0	1,937,238	0	0	0	0	0	1,937,238	0	5,691,585
45XX - COUNTY PRVD CASE MGMT												
Subtotal	29									0		
46XX - COUNTY PRVD SERVICES												
Subtotal	30									0		392,492
47XX - BRAIN INJURY												
470X - Information & Education Services	31									0		
472X - Coordination Services	32									0		
473X - Personal & Environmental Sprt	33									0	13,599	
474X - Treatment Services	34									0		35,983
475X - Vocational & Day Services	35									0	2,549,025	
476X - Lic/Certified Living Arrangements	36									0		
477X - Inst/Hospital & Commit Services	37									0		
Subtotal	38	0	0	0	0	0	0	0	0	0	2,562,624	35,983
TOTAL - MENTAL HEALTH, ID & DD	39	0	0	2,297,926	0	0	0	0	0	2,297,926	2,854,210	6,432,509

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Woodbury County No: 97
03-06-2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2017/2018 (L)	2016/2017 (M)	2015/2016 (N)		
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1				36,000						36,000	71,745	31,000	1
6010 - Weed Eradication	2				87,898						87,898	82,528	100,170	2
6020 - Solid Waste Disposal	3				202,558						202,558	202,431	190,875	3
6030 - Environmental Restoration	4										0			4
Subtotal	5	0	0	0	326,456	0	0	0	0		326,456	356,704	322,045	5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	353,207						186,458			539,665	491,080	500,443	6
6110 - Maintenance & Operations	7	1,007,227									1,007,227	973,907	1,243,224	7
6120 - Recreation & Environmental Educ.	8	362,171									362,171	354,319		8
Subtotal	9	1,722,605	0	0	0	0	0	186,458	0		1,909,063	1,819,306	1,743,667	9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10										0	7,067	5,912	10
6210 - Animal Bounties & State Apiarist Expenses	11				7,067						7,067			11
Subtotal	12	0	0	0	7,067	0	0	0	0		7,067	7,067	5,912	12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13				318,752						318,752	177,037	170,805	13
6310 - Housing Rehabilitation & Develop.	14										0			14
6320 - Economic Development	15										0			15
Subtotal	16	0	0	0	318,752	0	0	0	0		318,752	177,037	170,805	16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17							205,579			205,579	222,833		17
6410 - Historic Preservation	18										0		208,027	18
6420 - Fair & 4-H Clubs	19										0			19
6430 - Fairgrounds	20										0			20
6440 - Memorial Halls	21										0			21
6450 - Other Educational Services	22										0			22
Subtotal	23	0	0	0	0	0	0	205,579	0		205,579	222,833	208,027	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property	24										0			24
6510 - Buildings	25										0			25
6520 - Equipment	26										0			26
6530 - Public Facilities	27										0			27
Subtotal	28	0	0	0	0	0	0	0	0		0	0	0	28
TOTAL - COUNTY ENVIRONMT. & ED.	29	1,722,605	0	0	0	652,275	0	392,037	0		2,766,917	2,582,947	2,450,456	29

**SERVICE AREA 7
ROADS & TRANSPORTATION**

County Name: Woodbury County No. 97
03-06-2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration	1						24,500				24,500	32,600	10,609	1
7010 - Engineering	2						1,129,040				1,129,040	1,075,670	985,022	2
Subtotal	3	0	0	0	0	0	1,153,540	0	0	0	1,153,540	1,108,270	995,631	3
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts	4						200,000				200,000	140,000	326,049	4
7110 - Roads	5						4,682,139				4,682,139	4,536,516	5,515,287	5
7120 - Snow & Ice Control	6						1,000				1,000	42,000		6
7130 - Traffic Controls	7						260,000				260,000	230,000	125,775	7
7140 - Road Clearing	8										0	1,000	15	8
Subtotal	9	0	0	0	0	0	5,143,139	0	0	0	5,143,139	4,949,516	5,967,126	9
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment	10						810,000				810,000	786,000	677,042	10
7210 - Equipment Operations	11						1,270,500				1,270,500	1,290,000	1,255,904	11
7220 - Tools, Materials & Supplies	12						226,000				226,000	212,000	118,635	12
7230 - Real Estate & Buildings	13						105,000				105,000	120,000	55,303	13
Subtotal	14	0	0	0	0	0	2,411,500	0	0	0	2,411,500	2,408,000	2,106,884	14
MASS TRANSIT PROGRAM														
7300 - Air Transportation	15										0			15
7310 - Ground Transportation	16										0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	0	8,708,179	0	0	0	8,708,179	8,465,786	9,069,641	18

**SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS**

County Name: Woodbury County No: 97
03-06-2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual	
										2017/2018 (L)	2016/2017 (M)	2015/2016 (N)	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	383,329								383,329	632,573	365,181	1
8010 - Local Elections	2	225,810								225,810		162,470	2
8020 - Township Officials	3				7,000					7,000	7,000	6,109	3
Subtotal	4	0	609,139	0	7,000	0	0	0	0	616,139	639,573	533,760	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	5	1,149,835								1,149,835	1,110,267	1,054,046	5
8101 - Drivers License Services	6									0			6
8110 - Recording of Public Documents	7	697,323						208,600		905,923	869,278	670,436	7
Subtotal	8	1,847,158	0	0	0	0	0	208,600	0	2,055,758	1,979,545	1,724,482	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	1,847,158	609,139	0	7,000	0	0	208,600	0	2,671,897	2,619,118	2,258,242	9

**SERVICE AREA 9
ADMINISTRATION**

County Name: Woodbury County No: 97
03-06-2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2017/2018 (L)	2016/2017 (M)	2015/2016 (N)		
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	945,433					26,029				971,462	1,169,684	668,833	1
9010 - Administrative Management Services	2	296,392									296,392	297,876	287,405	2
9020 - Treasury Management Services	3	489,462									489,462	617,257	572,658	3
9030 - Other Policy & Administration	4	81,199	40,936								122,135	124,592	660,866	4
Subtotal	5	1,812,486	40,936	0	0	0	26,029	0	0		1,879,451	2,209,409	2,189,762	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	2,065,498									2,065,498	2,113,256	2,026,393	6
9110 - Information Technology Services	7	1,624,204									1,624,204	986,510	1,228,493	7
9120 - GIS Systems	8										0			8
Subtotal	9	3,689,702	0	0	0	0	0	0	0		3,689,702	3,099,766	3,254,886	9
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10		1,100,000								1,100,000	1,100,000	1,200,000	10
9210 - Safety of Workplace	11										0			11
9220 - Fidelity of Public Officers	12										0			12
9230 - Unemployment Compensation	13										0			13
Subtotal	14	0	1,100,000	0	0	0	0	0	0		1,100,000	1,100,000	1,200,000	14
TOTAL - ADMINISTRATION	15	5,502,188	1,140,936	0	0	0	26,029	0	0		6,669,153	6,409,175	6,644,648	15

**SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

County Name: Woodbury County No: 97
03-06-2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual		
												2017/2018 (L)	2016/2017 (M)	2015/2016 (N)		
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1											0				1
0020 - Interest on Short-Term Debt	2											0				2
0030 - Other Nonprogram Current	3	20,000										20,000	20,000	183,101		3
0040 - Other County Enterprises	4											0				4
TOTAL - NONPROGRAM CURRENT	5	20,000	0	0	0	0	0	0	0	0	0	20,000	20,000	183,101		5
LONG-TERM DEBT SERVICE																
0100 - Principal	6											1,473,340	1,473,340	1,273,159	989,600	6
0110 - Interest	7											237,438	237,438	67,391	53,119	7
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0	0	0	1,710,778	1,710,778	1,340,550	1,042,719	8
CAPITAL PROJECTS																
0200 - Roadway Construction	9						3,680,000					3,680,000	2,600,000	2,763,324		9
0210 - Conservation Land Acquisition/Dev	10											0				10
0220 - Other Capital Projects	11							560,200	1,646,380			2,206,580	6,469,041	3,063,580		11
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	0	3,680,000	560,200	1,646,380	0	0	5,886,580	9,069,041	5,826,904		12
EXPENDITURES SUMMARY																
- Total Public Safety and Legal Services	13	13,409,061	2,458,557	0	0	961,934	0	0	282,894			0	17,112,446	16,962,590	15,518,617	13
- Total Physical Health and Social Services	14	2,752,314	2,355,615	0	0	0	0	0	0			0	5,107,929	4,954,560	5,077,787	14
- Total Mental Health, ID & DD	15	0	0	0	2,297,926	0	0	0	0			0	2,297,926	2,854,210	6,432,509	15
- Total County Environment and Education	16	1,722,605	0	0	0	652,275	0	0	392,037			0	2,766,917	2,582,947	2,450,456	16
- Total Roads & Transportation	17	0	0	0	0	0	8,708,179	0	0			0	8,708,179	8,465,786	9,069,641	17
- Total Governmental Services to Residents	18	1,847,158	609,139	0	0	7,000	0	0	208,600			0	2,671,897	2,619,118	2,258,242	18
- Total Administration	19	5,502,188	1,140,936	0	0	0	0	26,029	0			0	6,669,153	6,409,175	6,644,648	19
- Total Nonprogram Current Expenditures	20	20,000	0	0	0	0	0	0	0			0	20,000	20,000	183,101	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	1,710,778	0	1,710,778	1,340,550	1,042,719	21	
- Total Capital Projects	22	0	0	0	0	0	3,680,000	560,200	1,646,380	0	0	5,886,580	9,069,041	5,826,904	22	
TOTAL - ALL EXPENDITURES (lines 13-24)	23	25,253,326	6,564,247	0	2,297,926	1,621,209	12,414,208	1,443,731	1,646,380	1,710,778	0	52,951,805	55,277,977	54,504,624		23
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
- To General Supplemental	24											0				24
- To Rural Services Supplemental	25											0				25
- To Secondary Roads	26					2,328,000						2,328,000	1,915,357	2,878,391		26
- To Other Budgetary Funds	27		6,243,935			140,848		1,274,687				7,659,470	7,484,413	6,774,242		27
TOTAL OPERATING TRANSFERS OUT	28	0	6,243,935	0	0	2,468,848	0	1,274,687	0	0	0	9,987,470	9,399,770	9,652,633		28
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0				29
Increase (Decrease) In Reserves (GAAP Budgets)	30											0				30
Fund Balance - Nonspendable	31											0		1,418,326		31
Fund Balance - Restricted	32		625,000	500,000	275,000	325,000	3,649,907	227,936	400,000	314,731	35,000	6,352,574	8,005,128	8,914,303		32
Fund Balance - Committed	33											0				33
Fund Balance - Assigned	34											0				34
Fund Balance - Unassigned	35	4,510,291	789	0	0	484	0	0	0	0	0	4,511,564	5,332,001	4,717,917		35
TOTAL ENDING FUND BALANCE - JUNE 30,	36	4,510,291	625,789	500,000	275,000	325,484	3,649,907	227,936	400,000	314,731	35,000	10,864,138	13,337,129	15,050,546		36
TOTAL REQUIREMENTS (23+28+29-30+36)	37	29,763,617	13,433,971	500,000	2,572,926	4,415,541	16,064,115	2,946,354	2,046,380	2,025,509	35,000	73,803,413	78,014,876	79,207,803		37

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

This area, lines 1 through 20, is for **Countywide Debt Service** FY 2017/2018

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due	Interest Due	Bond Registration Due	Total Obligation Due	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Current Year Utility Replacement & Debt Service Taxes
			2017/2018 (D)	2017/2018 +(E)	2017/2018 +(F)	2017/2018 =(G)		=(I)
1 CIP 2010	900,000	02/19/08	101,000	6,048		107,048	107,048	0
2 CIP 2017	1,000,000	03/01/17	100,000	35,000		135,000		135,000
3 CIP 2014	845,000	08/01/13	169,000	2,400		171,400	80,000	91,400
4 CIP 2015	865,000	03/01/15	173,000	4,809		177,809	37,000	140,809
5 Capital Loan Note 2015	900,000	11/01/14	180,000	9,396		189,396		189,396
6 CIP 2016	1,893,000	05/15/16	378,600	18,021		396,621		396,621
7 CIP 2017	3,717,404	03/01/17	371,740	130,114		501,854		501,854
8 TIF Loan	1,710,000	02/15/17	0	31,650		31,650	12,026	19,624
9						0		0
10						0		0
11						0		0
12						0		0
13						0		0
14						0		0
15						0		0
16						0		0
17						0		0
18						0		0
19						0		0
20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:			1,473,340	237,438	0	1,710,778	236,074	1,474,704

This area, lines 21 through 25, is for **Partial County Debt Service Only -- Such as for Special Assessment District Debt Service**

21						0		0
22						0		0
23						0		0
24						0		0
25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:			0	0	0	0	0	0

NOTICE OF PUBLIC HEARING

Woodbury County

**THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC
PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS**

The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly.

Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.70269
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	821,257

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:
Increases in public safety expenditures and various capital projects.

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COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE	CO NO:
Woodbury	Fiscal Year July 1, 2017 - June 30, 2018	97

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

Meeting Date:	Meeting Time:	Meeting Location:
03-28-2017	4:50 p.m.	Board of Supervisors Meeting Room

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:		
		712-279-6525		
Iowa Department of Management Form 630 (Publish)	Budget 2017/2018	Re-Est 2016/2017	Actual 2015/2016	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property*	1 30,255,190	29,229,268	27,216,580	5.43
Less: Uncollected Delinquent Taxes - Levy Year	2 0			
Less: Credits to Taxpayers	3 1,694,436	1,118,157	1,504,219	
Net Current Property Taxes	4 28,560,754	28,111,111	25,712,361	
Delinquent Property Tax Revenue	5 11,240	15,000	50,312	
Penalties, Interest & Costs on Taxes	6 394,000	356,000	416,722	
Other County Taxes/TIF Tax Revenues	7 5,924,475	6,410,431	6,466,420	-4.28
Intergovernmental	8 10,112,505	9,467,132	12,365,595	
Licenses & Permits	9 55,000	763,450	276,844	
Charges for Service	10 3,214,600	2,223,734	2,643,461	
Use of Money & Property	11 294,000	279,500	391,722	
Miscellaneous	12 265,860	218,900	1,058,298	
Subtotal Revenues	13 48,832,434	47,845,258	49,381,735	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 1,646,380	5,719,302	1,893,000	
Operating Transfers In	15 9,987,470	9,399,770	9,652,633	
Proceeds of Fixed Asset Sales	16 0			
Total Revenues & Other Sources	17 60,466,284	62,964,330	60,927,368	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 17,112,446	16,962,590	15,518,617	5.01
Physical Health and Social Services	19 5,107,929	4,954,560	5,077,787	0.3
Mental Health, ID & DD	20 2,297,926	2,854,210	6,432,509	-40.23
County Environment and Education	21 2,766,917	2,582,947	2,450,456	6.26
Roads & Transportation	22 8,708,179	8,465,786	9,069,641	-2.01
Government Services to Residents	23 2,671,897	2,619,118	2,258,242	8.77
Administration	24 6,669,153	6,409,175	6,644,648	0.18
Nonprogram Current	25 20,000	20,000	183,101	-66.95
Debt Service	26 1,710,778	1,340,550	1,042,719	28.09
Capital Projects	27 5,886,580	9,069,041	5,826,904	0.51
Subtotal Expenditures	28 52,951,805	55,277,977	54,504,624	
Other Financing Uses:				
Operating Transfers Out	29 9,987,470	9,399,770	9,652,633	
Refunded Debt/Payments to Escrow	30 0			
Total Expenditures & Other Uses	31 62,939,275	64,677,747	64,157,257	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -2,472,991	-1,713,417	-3,229,889	
Beginning Fund Balance - July 1,	33 13,337,129	15,050,546	18,280,435	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0			
Fund Balance - Nonspendable	35 0		1,418,326	
Fund Balance - Restricted	36 6,352,574	8,005,128	8,914,303	
Fund Balance - Committed	37 0			
Fund Balance - Assigned	38 0			
Fund Balance - Unassigned	39 4,511,564	5,332,001	4,717,917	
Total Ending Fund Balance - June 30,	40 10,864,138	13,337,129	15,050,546	
Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	27,680,082	Urban Areas:	7.41396	
Rural Only Levies*:	2,575,108	Rural Areas:	10.3762	
Special District Levies*:	0	Any special district tax rates not included.		
TIF Tax Revenues:	0	Date:	03-06-2017	
Utility Replacmnt. Excise Tax:	3,071,775			

Explanation of any significant items in the budget:

Woodbury County PROPOSED BUDGET SUMMARY

03-06-2017

						TOTALS				
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual		
						2017/2018 (F)	2016/2017 (G)	2015/2016 (H)		
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	24,208,392	4,684,490		1,362,308	30,255,190	29,229,268	27,216,580	1	
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0			2	
Less: Credits to Taxpayers	3	1,603,117	91,319			1,694,436	1,118,157	1,504,219	3	
Net Current Property Taxes	4	22,605,275	4,593,171		1,362,308	28,560,754	28,111,111	25,712,361	4	
Delinquent Property Tax Revenue	5	10,740	500			11,240	15,000	50,312	5	
Penalties, Interest & Costs on Taxes	6	394,000				394,000	356,000	416,722	6	
Other County Taxes/TIF Tax Revenues	7	2,179,891	3,631,188	0	113,396	5,924,475	6,410,431	6,466,420	7	
Intergovernmental	8	3,800,887	6,173,861	25,000	112,757	10,112,505	9,467,132	12,365,595	8	
Licenses & Permits	9	5,000	50,000			55,000	763,450	276,844	9	
Charges for Service	10	2,828,100	386,500			3,214,600	2,223,734	2,643,461	10	
Use of Money & Property	11	214,000	0		80,000	294,000	279,500	391,722	11	
Miscellaneous	12	90,760	175,100			265,860	218,900	1,058,298	12	
Subtotal Revenues	13	32,128,653	15,010,320	25,000	1,668,461	48,832,434	47,845,258	49,381,735	13	
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	1,646,380		1,646,380	5,719,302	1,893,000	14	
Operating Transfers In	15	6,543,935	3,336,487	0	107,048	9,987,470	9,399,770	9,652,633	15	
Proceeds of Fixed Asset Sales	16	0	0			0			16	
Total Revenues & Other Sources	17	38,672,588	18,346,807	1,671,380	1,775,509	60,466,284	62,964,330	60,927,368	17	
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	15,867,618	1,244,828			17,112,446	16,962,590	15,518,617	18	
Physical Health and Social Services	19	5,107,929	0			5,107,929	4,954,560	5,077,787	19	
Mental Health, ID & DD	20	0	2,297,926			2,297,926	2,854,210	6,432,509	20	
County Environment and Education	21	1,722,605	1,044,312			2,766,917	2,582,947	2,450,456	21	
Roads & Transportation	22	0	8,708,179			8,708,179	8,465,786	9,069,641	22	
Government Services to Residents	23	2,456,297	215,600			2,671,897	2,619,118	2,258,242	23	
Administration	24	6,643,124	26,029			6,669,153	6,409,175	6,644,648	24	
Nonprogram Current	25	20,000	0			20,000	20,000	183,101	25	
Debt Service	26	0	0		1,710,778	1,710,778	1,340,550	1,042,719	26	
Capital Projects	27	0	4,240,200	1,646,380		5,886,580	9,069,041	5,826,904	27	
Subtotal Expenditures	28	31,817,573	17,777,074	1,646,380	1,710,778	52,951,805	55,277,977	54,504,624	28	
Other Financing Uses:										
Operating Transfers Out	29	6,243,935	3,743,535	0	0	9,987,470	9,399,770	9,652,633	29	
Refunded Debt/Payments to Escrow	30	0	0			0			30	
Total Expenditures & Other Uses	31	38,061,508	21,520,609	1,646,380	1,710,778	62,939,275	64,677,747	64,157,257	31	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	611,080	-3,173,802	25,000	64,731	-2,472,991	-1,713,417	-3,229,889	32	
Beginning Fund Balance - July 1,	33	5,025,000	7,652,129	375,000	250,000	35,000	13,337,129	15,050,546	18,280,435	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0		34	
Fund Balance - Nonspendable	35	0	0				0	1,418,326	35	
Fund Balance - Restricted	36	1,125,000	4,477,843	400,000	314,731	35,000	6,352,574	8,005,128	8,914,303	36
Fund Balance - Committed	37	0	0				0		37	
Fund Balance - Assigned	38	0	0				0		38	
Fund Balance - Unassigned	39	4,511,080	484	0	0	0	4,511,564	5,332,001	4,717,917	39
Total Ending Fund Balance - June 30,	40	5,636,080	4,478,327	400,000	314,731	35,000	10,864,138	13,337,129	15,050,546	40

Proposed tax rate per \$1,000 valuation for County purposes: 7.41396 urban areas; 10.3762 rural areas; Any special district rates excluded. _____
This line and the next line reserved for notes: _____