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| COUNTY NAME: | NOTICE OF PUBLIC HEARING AMENDMENT OF CURRENT COUNTY BUDGET | CO NO: |
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The County Board of Supervisors will conduct a public hearing on the proposed amendment to the current County budget as follows:

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| Meeting Date: June 23, 2020 | Meeting Time: 4:45 p.m. | Meeting Location: Board of Supervisors Meeting Room |
|--------------------------------|----------------------------|--|

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.

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| County Telephone No.: 712-234-2910 | For Fiscal Year Ending: 6/30/2020 |
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| Iowa Department of Management Form 653 A-R Sheet 1 of 2 (Publish) (revised 05/01/14) | Total Budget as Certified or Last Amended | Proposed Current Amendment | Total Budget After Current Amendment |
|--|--|----------------------------------|--|
| REVENUES & OTHER FINANCING SOURCES | | | |
| Taxes Levied on Property | 1 31,896,478 | | 31,896,478 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | | 0 |
| Less: Credits to Taxpayers | 3 1,281,051 | | 1,281,051 |
| Net Current Property Taxes | 4 30,615,427 | 0 | 30,615,427 |
| Delinquent Property Tax Revenue | 5 7,405 | | 7,405 |
| Penalties, Interest & Costs on Taxes | 6 369,500 | | 369,500 |
| Other County Taxes/TIF Tax Revenues | 7 7,053,324 | | 7,053,324 |
| Intergovernmental | 8 10,368,026 | | 10,368,026 |
| Licenses & Permits | 9 54,750 | | 54,750 |
| Charges for Service | 10 2,742,485 | 16,000 | 2,758,485 |
| Use of Money & Property | 11 386,553 | | 386,553 |
| Miscellaneous | 12 1,768,150 | 1,760 | 1,769,910 |
| Subtotal Revenues | 13 53,365,620 | 17,760 | 53,383,380 |
| Other Financing Sources: | | | |
| General Long-Term Debt Proceeds | 14 1,767,856 | | 1,767,856 |
| Operating Transfers In | 15 9,226,134 | | 9,226,134 |
| Proceeds of Fixed Asset Sales | 16 | | 0 |
| Total Revenues & Other Sources | 17 64,359,610 | 17,760 | 64,377,370 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| Operating: | | | |
| Public Safety & Legal Services | 18 19,599,933 | 153,176 | 19,753,109 |
| Physical Health & Social Services | 19 5,603,015 | | 5,603,015 |
| Mental Health, ID & DD | 20 4,478,207 | | 4,478,207 |
| County Environment & Education | 21 3,815,373 | | 3,815,373 |
| Roads & Transportation | 22 8,881,404 | 1,615,000 | 10,496,404 |
| Government Services to Residents | 23 2,598,275 | 132,000 | 2,730,275 |
| Administration | 24 6,469,419 | 20,000 | 6,489,419 |
| Nonprogram Current | 25 874,060 | | 874,060 |
| Debt Service | 26 1,440,523 | | 1,440,523 |
| Capital Projects | 27 4,436,581 | 2,385,000 | 6,821,581 |
| Subtotal Expenditures | 28 58,196,790 | 4,305,176 | 62,501,966 |
| Other Financing Uses: | | | |
| Operating Transfers Out | 29 9,226,134 | | 9,226,134 |
| Refunded Debt/Payments to Escrow | 30 | | 0 |
| Total Expenditures & Other Uses | 31 67,422,924 | 4,305,176 | 71,728,100 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 (3,063,314) | (4,287,416) | (7,350,730) |
| Beginning Fund Balance - July 1, | 33 14,521,849 | | 14,521,849 |
| 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 11,458,535 | (4,287,416) | 7,171,119 |
| Total Ending Fund Balance - June 30, | 40 11,458,535 | (4,287,416) | 7,171,119 |

Explanation of changes:
Unanticipated Expenses and Special Elections

Woodbury County
FY 2020 Budget Amendment #1
June 23, 2020

County Fund

| <u>Item#</u> <u>Dept./Div. Name</u> | <u>Dept./Div. Appropriation Change</u> | <u>Budget</u> | <u>Funding</u> |
|---|---|-----------------|----------------|
| | <u>Source of Revenue</u> | <u>Increase</u> | <u>Source</u> |
| General Basic Fund: | | | |
| #1 Sheriff - Uniform Patrol | | | |
| | 0001-05-1000-000-10007 = Organized Employees | 51,163 | |
| | 0001-05-1000-000-11000 = FICA - Cnty Contribution | 3,730 | |
| | 0001-05-1000-000-11100 = Ipers - Cnty Contribution | 4,866 | |
| | 0001-05-1000-000-11300 = Employee Hospitalization | 17,694 | |
| | 0001-05-1000-000-11701 = Life Insurance | 38 | |
| | 0001-05-1000-000-11702 = Dental Insurance | 352 | |
| | 0001-05-1000-000-11703 = LTD Insurance | 261 | |
| | 0001-05-1000-000-11400 = Allowances - Taxable | 425 | |
| | Cash Reserves | 78,529 | 78,529 |
| #2 County Medical Examiner | | | |
| | 0001-28-1110-000-35200 = Ambulance Assistance | 7,000 | |
| | 0001-28-1110-000-42801 = Medical Fees | 20,000 | |
| | 0001-28-1110-000-42802 = Medical Services | 10,000 | |
| | Cash Reserves | 37,000 | 37,000 |
| #3 Conservation - Parks & Conservation | | | |
| | 0001-22-6110-000-29301 = Arms/Ammunition | 1,867 | |
| | 0001-22-6110-000-42200 = School of Instruction | 8,530 | |
| | 0001-22-6110-000-44400 = Repairs & Maintenance - EQ | 8,000 | |
| | 000-4-22-6100-70007 = Gun Program | | 1,760 |
| | Cash Reserves | | 16,637 |
| #4 Conservation - Nature Center | | | |
| | 0001-22-6123-000-44901 = Repairs & Maintenance | 3,250 | |
| | Cash Reserves | 3,250 | 3,250 |
| #5 Supervisors - Board Expense | | | |
| | 001-9001-490-4202 = Audit Expense | 20,000 | |
| | Cash Reserve | 20,000 | 20,000 |

General Supplemental

| | | | |
|-----------|--|---------------|---------|
| #6 | Emergency Services | | |
| | 0002-41-1200-000-10400 = Overtime | 4,000 | |
| | 0002-41-1200-000-44000 = Repairs & Maintenance - MV | <u>4,000</u> | |
| | 0002-1-41-1200-51001 = Ambulance Assistance | | 8,000 |
| #7 | Elections - School Elections | | |
| | 0002-40-8010-000-40200 = Typing, Printing and Binding | 3,000 | |
| | 0002-40-8010-000-41200 = Postage & Mailing | 13,000 | |
| | 0002-40-8010-000-42000 = Billable Temps | 6,000 | |
| | 0002-40-8010-000-48200 = Election Officials | <u>3,000</u> | |
| | Cash Reserve | | 25,000 |
| #8 | Elections - Special Elections | | |
| | 0002-40-8011-000-26000 = Stationary/Forms/General Office | 3,000 | |
| | 0002-40-8011-000-40000 = Official Publications | 2,000 | |
| | 0002-40-8011-000-40200 = Typing/Printing & Binding | 13,500 | |
| | 0002-40-8011-000-41200 = Postage & Mailing | 40,000 | |
| | 0002-40-8011-000-41300 = Employee Mileage | 2,500 | |
| | 0002-40-8011-000-42000 = Billable Temps. | 14,000 | |
| | 0002-40-8011-000-42200 = School of Instruction | 2,000 | |
| | 0002-40-8011-000-45600 Rentals: Polling Places | 1,000 | |
| | 0002-40-8011-000-48200 = Election Officials | <u>22,000</u> | |
| | Cash Reserve & Reimbursements | | 100,000 |
| #9 | Elections - City Primaries | | |
| | 0002-40-8013-000-41200 = Postage & Mailings | 5,200 | |
| | 0002-40-8013-000-48200 = Election Officials | <u>1,800</u> | |
| | Cash Reserve | | 7,000 |

Secondary Roads

| | | | |
|------------|--|----------------|-----------|
| #10 | Secondary Roads | | |
| | 0020-20-0200-320-62000 = Construction | 1,200,000 | |
| | 0020-20-7014-254-42300 = Bridge Inspection | 65,000 | |
| | 0020-20-7111-467-21100 = PCC Repairs | 200,000 | |
| | 0020-20-7113-461-21200 = Granular | 550,000 | |
| | 0021-20-0200-352-44800 = Construction | 1,185,000 | |
| | 0022-20-7110-454-62203 = FEMA 4421 | <u>800,000</u> | |
| | Cash Reserve, FEMA & Carryover Reserves | | 4,000,000 |

Emergency Paramedic Services

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|------------|---|--------------|--------------|
| #11 | Emergency Services Paramedics | | |
| | 0029-36-1200-000-10400 = Overtime | 4,000 | |
| | 0029-36-1200-000-29100 = Medical & Lab Supplies | <u>4,000</u> | |
| | 0002-1-41-1200-51001 = Ambulance Assistance | | <u>8,000</u> |

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|---------------------------------|--|------------------|------------------|
| Grand Total of Budget Increases | | <u>4,305,176</u> | <u>4,305,176</u> |
|---------------------------------|--|------------------|------------------|