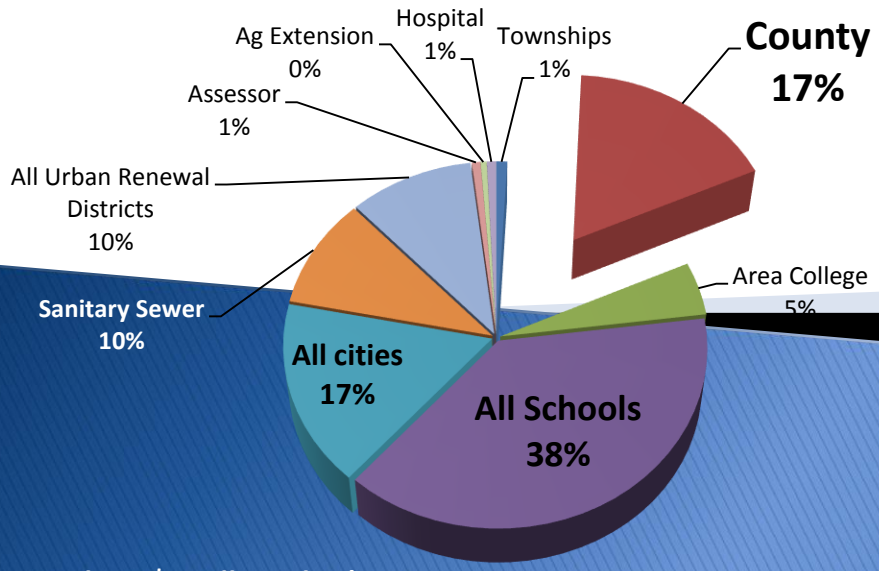
Dickinson County Budget FY'2015 Budget Overview

March 11, 2014



Total Tax $s Collected FY'14

Index FY 2014 Budget Presentation:

Page

1. Title Page
2. Index
3. Positive Impacts
4. Negative Impacts
5. Budget requests/ Discretionary funding
6. Legislation concerns
7. Wage increases
8. Taxable Valuation data – history to FY'15
9. Taxable Valuation chart
10. Taxable Values by Property Type
11. Taxable Values in TIF Districts
12. TIF Districts map – color coded by city and county
13. Ending fund balances by Fund by Year – data
14. General Fund Balances by Year – chart
15. Salary & Benefits
16. Salary history by dept by fund – data
17. Salaries history totals chart
18. Salaries – General Fund by dept – chart
19. Health/Dental Insurance cost history by fund – data
20. Health/Dental Insurance costs all funds – chart
21. Courthouse General Services
22. General Services expenses by year – data
23. General Services expenses by year – chart
24. Utility Expenses – chart
25. General Fund Expense & Revenues
26. General Fund Expenses by Dept by Year – data
27. General Fund Expense by Dept by Year – chart
28. General Fund Revenue by Type by Yr. – Data
29. General Fund Revenue by Type by Yr. – Chart
30. General Fund Expenses vs. Rev. – chart
31. Rural Basic Fund
32. Rural Fund Expense & Revenues – data
33. Rural Basic Expense & Revenue by Type by Year – chart
34. State Reports
35. Budget Revenue Sources
36. Budget Expense Uses
37. Explanation of Expenditure Use Categories
38. Notice of Public Hearing– State Form
39. Levy Rates & Dollars Levied
40. Tax Levy Rates – Data
41. Tax Levies – Chart
42. Tax Dollars Levied – Data
43. Tax Dollars Levies – Chart
44. Lowest 21 County levies
45. Budget & Levy Goals
46. Budget Levy Results
47. Property Tax Calculation – Residential
48. Budget Savings for Consideration
49. Your County Piece of the Pie

Positive impact on the proposed 2015 Budget:

- Net increased Taxable Valuations by $57,196,613 for FY15 tax levies
- A 15% commercial State equalization order was applied to the 2013 values for FY15 taxes.
- The unincorporated area had a small increase in Commercial value of which $1,235,800 was new construction.
- $10,758,800 gross valuation increased due to wind turbine value phase in *(5% increase per turbine per yr. until it reaches 30% of the total value)*.
- Ag Land & Structures increased in actual value by a net of $131,804,300 and Residential dwellings on Ag Land increased by a net of $1,073,000.
- Departments and Offices asked to reduce their FY15 asking by 5%. Most offices were able to accomplish the reduction. There was an overall reduction of the original FY'15 requests of $352,366.

Source – Assessor & Dept of Management

Negative impact on the proposed 2015 Budget:

- 2015 General Fund budgeted to spend $187,634 more than revenues collected.
- Even with the 15% commercial state equalization order increasing all Dickinson County commercial property, the new Tax Reform law provides for a 5% rollback on the same property for FY15 taxes.
- The unincorporated area had a net decrease in residential value of $13,330,500. most of which was do to revaluations.
- Mental Health Reform and Regionalization: Dickinson County budgeted to transfer all MH revenues to the Region. All expenses except admin will also be paid for by the Region. The negative impact is the good possibility the State will reduce their funding in FY'15.
- It has been 6 plus years since the courthouse was built and equipment replacements and upgrades are starting to come up.
- Continued increases in on-going expenses - salaries, insurances, utilities, etc. are increasing faster than the cost of living adjustment.

Source – Assessor & Budget mtgs,

Budget Requests for FY'15 – Discretionary Funding

New or Requested Increase in Discretionary Funding to consider:

➢ Historic Society requested $18,900	Funded $17,712 same as past yrs.
➢ Lakes Community Land Trust requested $80,000	Funded $15,209 from LMI funds
➢ Trails Development requested $60,000	Not Funded
➢ Trails Maintenance requested $125,000	Funded at $125,000
➢ Animal Shelter	Increased to $5,000
➢ Freedom Rock	Not Funded
➢ Northwest Iowa Regional Housing Trust – requested $7,489	Funded $7,489

Continued Discretionary Funding Requests:

➢ NW IA Area Agency on Aging now Elderbridge requested 10,886.40	Funded $10,886.40 – less than last years request of $13,530
➢ RSVP / Voluntary Action Center – split into tow organizations	funding as 2013-$2,250 to Elderbridge and going every other year for these organizations
➢ Rides –	same funding as previous years - $16,406
➢ Upper Des Moines –	slightly less as previous years - $16,472
➢ Discovery House –	same funding as previous years - $12,000
➢ Senior Centers –	same funding as previous years - $1,800
➢ County Fair Board –	same funding as previous years - $32,400
➢ Water Quality Commission –	same funding as previous years - $84,600
➢ Ice Hockey Rink requested $15,000 for 3 yrs.	Funded $10,000 for one year
➢ Compass Pointe requested $1.00/capita	Funded $1.00 = $16,667
➢ Domestic Violence CAASA requested $7,500	Funded $7,500
➢ Western Iowa Tourism requested $500	same funding as previous years - $500
➢ Iowa Lakes Corridor Dev Corp requested $25,000	same funding as previous years - $25,000
➢ County Libraries	same funding as previous years - $58,000

Discretionary Funding (Non-County Office Requests) = $464,541.40
=2% of all budgeted expenditures

Requested County Improvement Funding (Can be, but not always, One-time Expenses):

➢ Secondary Road Milford Shop	Budgeted $1,200,000 to be bonded or from Bank loan.
➢ Education / Studies	Budgeted $20,000 – reduced from $40,000
➢ Health Care Fees – unclear of expense	Budgeted $3,000
➢ Auditor – Contract to scan documents	Budgeted $36,000 budgeted in IT
➢ Recycling 2014 was $44,750	Budgeted for recycling = $43,804
➢ Sirens – funded 1 siren	Budgeted $35,280 for 1 siren & the ongoing electrical expense
➢ Oak Haven	Budgeted $30,000 for building maintenance
➢ Conservation Board budgeting $100,000 in transfer expense	Budgeted same in grant revenue transfer so will offset the expense.
➢ Landfill Commission requesting $7,318	Budgeted $7,318
➢ Building & Grounds – considered transferring $100,000	Not transferred – using existing funds for moving church ($100,000), chiller infrastructure ($100,000) & replacement furniture ($20,000).
➢ Spirit Lake Shop grading project	Budgeted $90,000

Discretionary Funding (County Requests) = $1,685,402

Total Discretionary Funding for FY2015 = $2,149,943.40

Legislation of Interest for FY'15:

Mental Health & Disability Services Redesign:

Discussions are taking place on the current financial analysis of County mental health funding and the assumed cost savings brought on by the expansion of Medicaid that was passed in the 2013 legislation. The State is considering taking back those (claw back) monies they are determining as savings to the counties.
Currently, Dickinson County along with 5 other counties are working out the details of forming a 6 county region called Northwest IA Care connections. Any reduction in funding will reduce the services to be provided to the Region's clients.

Property Tax Reform:

- ✓ **Reform 1** of the bill creates a new property tax credit for commercial, industrial and railway properties. The credit is applicable to taxes due and payable after 7/1/14. *There is to be reimbursement from the State*.
- ✓ **Reform II** reduces the permissible taxable valuation from 4% to 3% in addition to implementing a rollback of 95% for assessment 2013 year and 90% in 2014 assessment yr., then an additional 3.75% each year thereafter until 2022, *There is to be reimbursement from the State*.
- ✓ **Reform III** creates a new classification for multi-residential property. This classification will have the same roll-back as residential and *no reimbursement from the State.*
- ✓ **Reform IV** provides for a property tax exemption of a specified amount of the 2014 assessed value of telecommunications property – *No replacement for these lost dollars*

State Equalization Order:

The State issued a 15% commercial state equalization order to Dickinson County to be applied to the 2013 assessed values used in setting levy rates for FY2015

HSB 646: Homestead Property Tax credit

House bill 646 doubles the amount of the homestead property tax credit. Currently an eligible homestead receives a property tax credit equal to the levy on the first $4,850 of property value. The bill increases the credit to equal to the levy on the first $9,700 of property value. Local taxing entities extend the homestead tax credit to property owners and then are reimbursed by the state.

HF 2043: Township Trustees – emergency warning systems

This bill allows township trustees to establish and maintain emergency warning systems within the township. The bill also allows a county to assume the responsibilities of township trustees as it relates to providing emergency warning systems in the same manner that they are currently authorized to take over the responsibilities relating to fire protective service and emergency medical service. As of 2-28-14, HF 2043 passed the House and now goes to the Senate.

Source – ISAC
Update newsletters

Salary Increases:

- 2.7% salary increase for all other elected officials – Comp Board
- 2.7% salary increase for all non-elected employees
- 2.7% salary increase for the Secondary Roads union even though the union contract is 2.5%. The new contract includes a “me to” clause.
- Exception – Auditor appointed a second Deputy at 75% of the Auditor’s salary
- Three offices were allowed staff changes for individual reasons related to doing business.

The Board of Supervisors’ goal was to keep the property tax levy at the same levy as 2014 in General Fund and Rural Basic.

Source – Supervisors’ Budget meetings

Taxable Valuations by Year

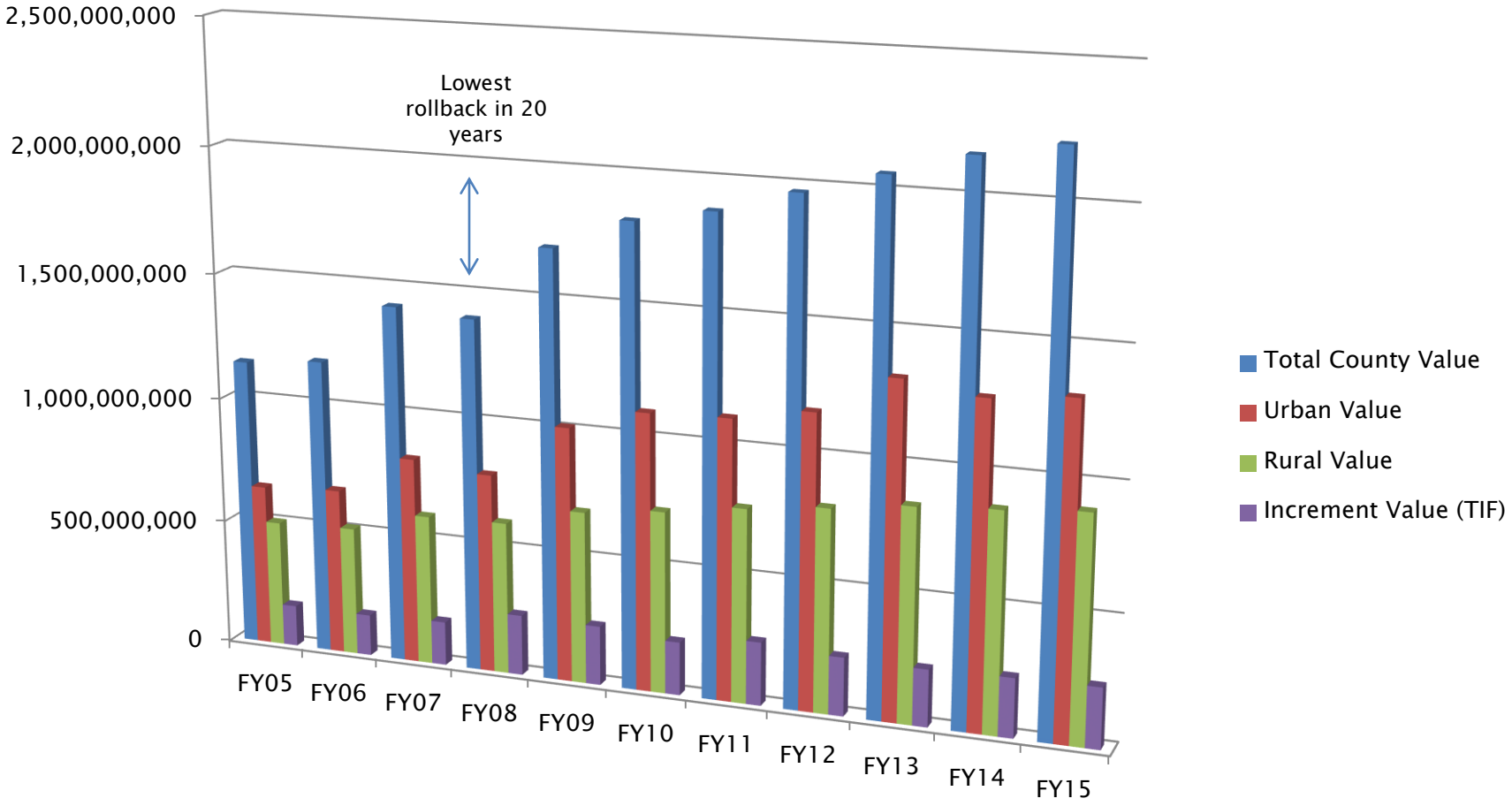
Taxable Valuations over the years in Dickinson County
(including gas & electric utility valuations)

Tax Year	Total County Value	Rural Value	TIF Value
FY 2004	1,154,770,689	531,393,283	141,010,798
FY 2005	1,145,357,262	502,170,662	164,983,833
FY 2006	1,174,367,658	512,681,973	165,378,028
FY 2007	1,419,639,922	597,753,797	175,790,806
FY 2008	1,398,707,166	606,306,251	242,344,129
FY 2009	1,696,352,409	685,121,863	237,161,803
FY 2010	1,822,067,565	721,958,073	213,205,100
FY 2011	1,880,416,906	769,769,752	253,482,869
FY 2012	1,971,065,942	806,166,480	234,133,212
FY 2013	2,058,974,077	827,590,691	228,414,996
FY 2014	2,148,369,605	869,574,608	236,810,349
FY 2015	2,205,566,281	895,966,063	242,701,141

Source – Dept of Management

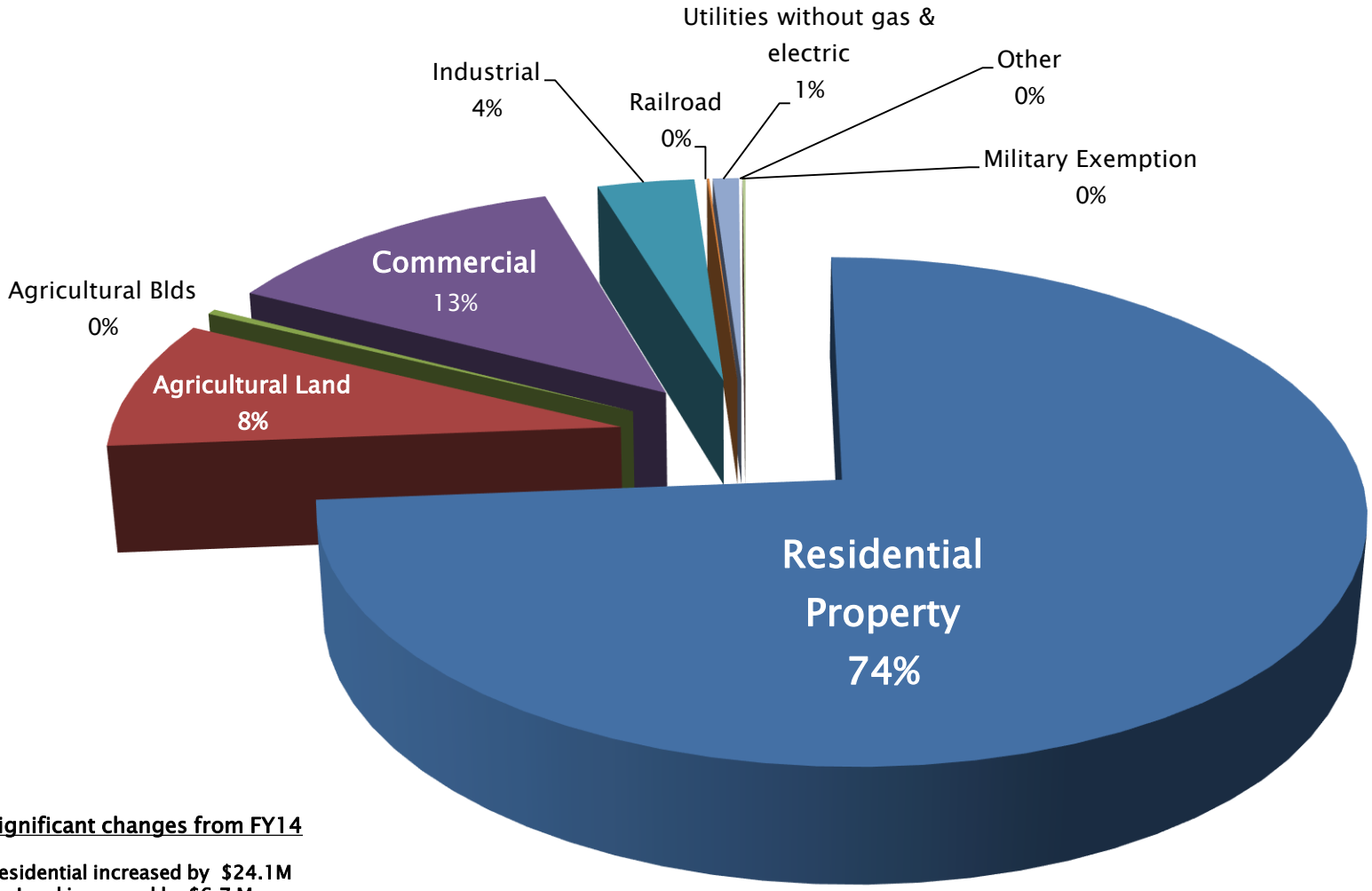
Dickinson County Property Taxable Valuations by year

including gas & elec utilities



Source – Dept of Management

FY 2015 Taxable Valuations by Class

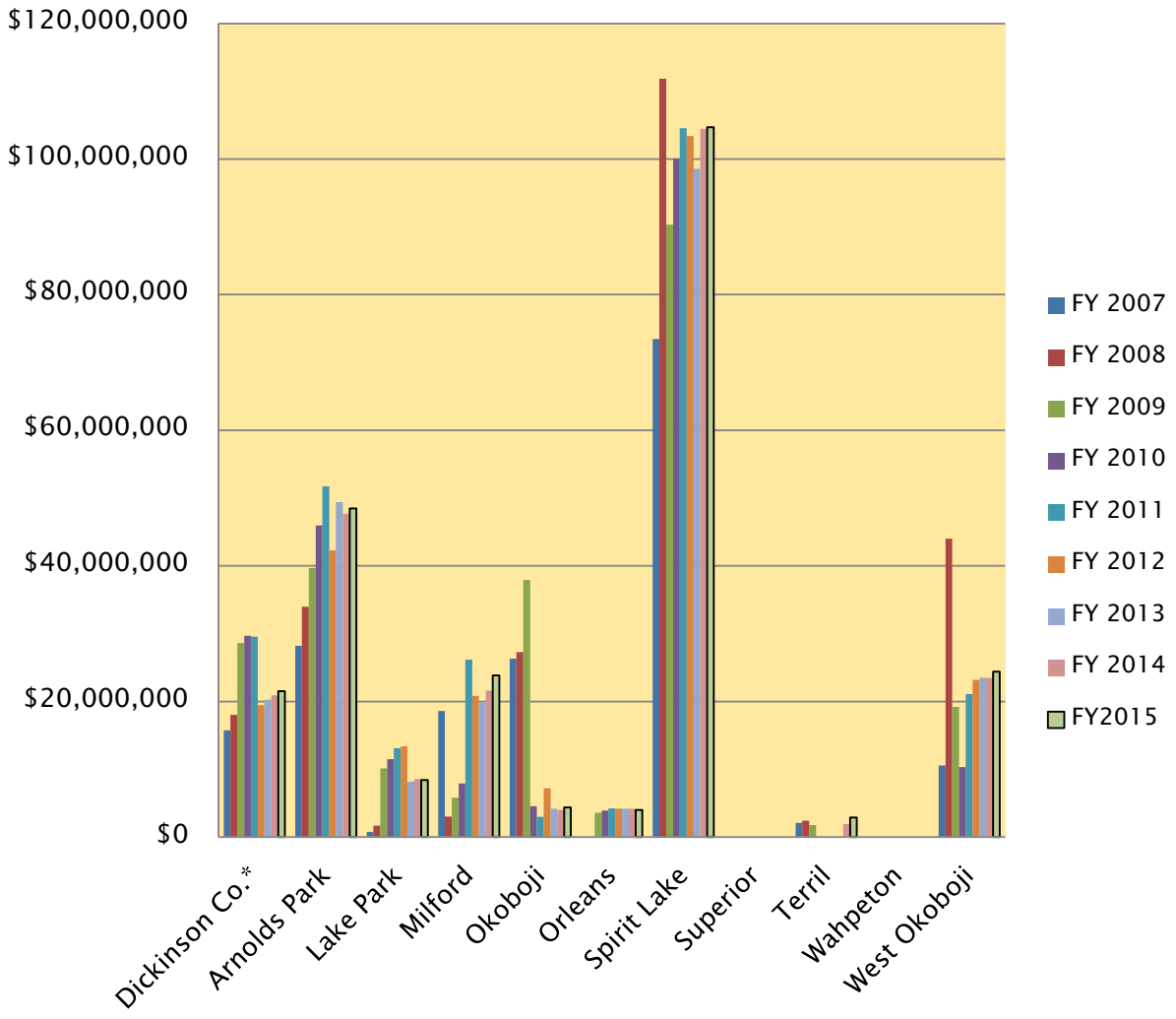


Significant changes from FY14

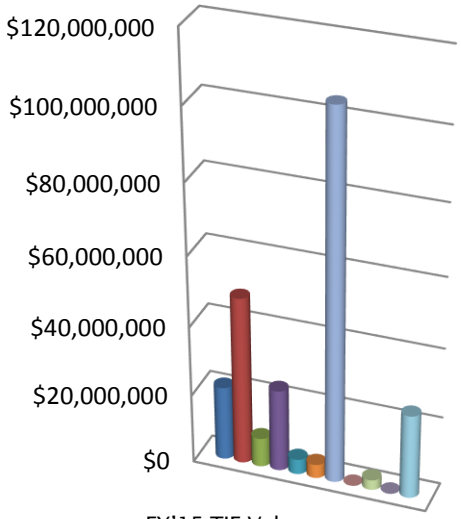
Residential increased by $24.1M
Ag Land increased by $6.7 M
Commercial increased by $28.7M

Source – Dept of Management

Taxable Value in TIF Districts



*Dickinson County includes all joint city/county TIF Districts



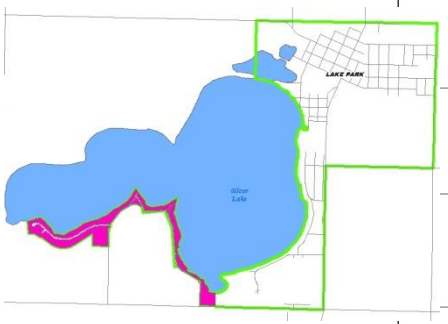
FY'15 TIF Values

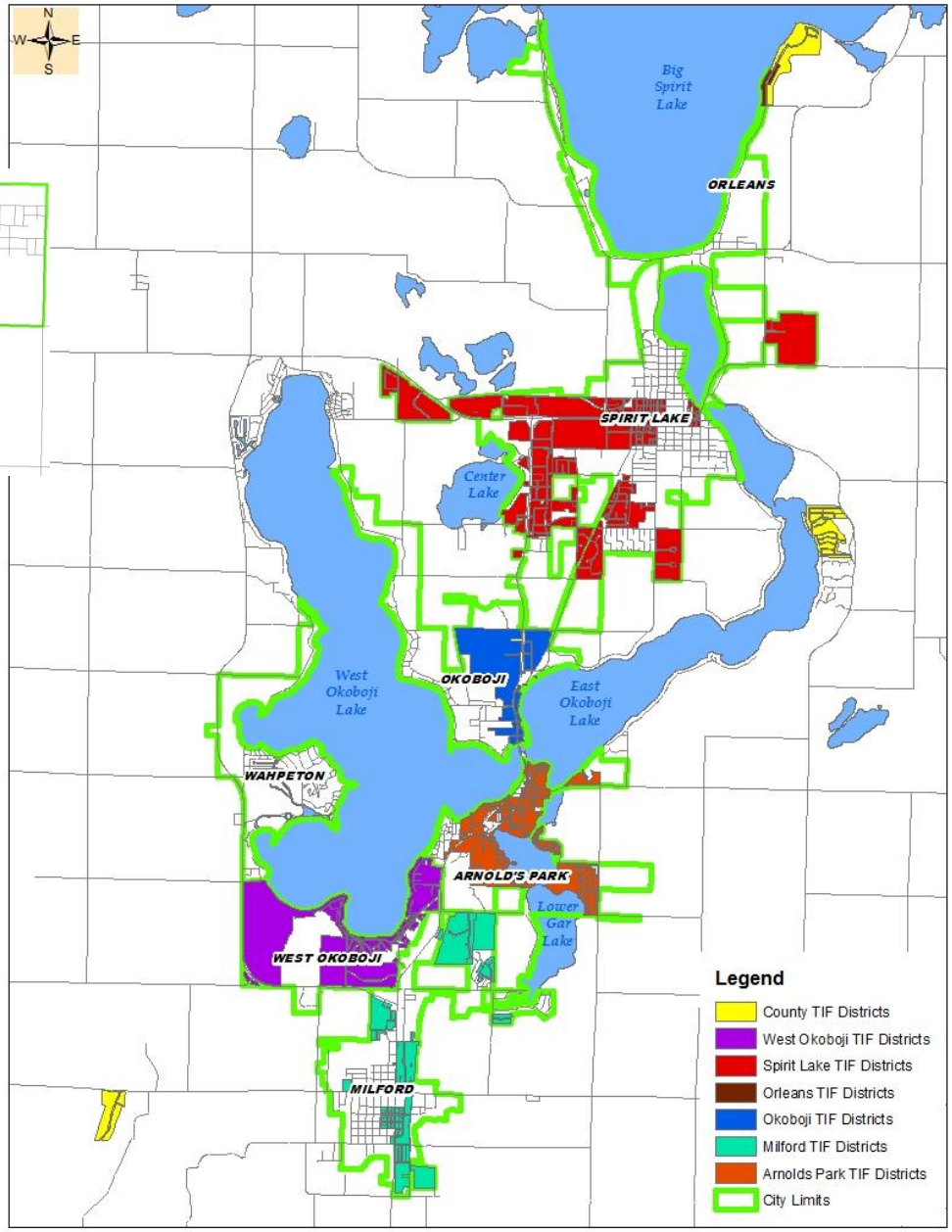
	FY 2015
Dickinson Co.	$21,523,097
Arnolds Park	$48,494,016
Lake Park	$8,420,600
Milford	$23,861,340
Okoboji	$4,370,784
Orleans	$3,987,110
Spirit Lake	$104,679,603
Superior	$0
Terril	$2,887,417
Wahpeton	$0
West Okoboji	$24,390,074

Source – Dept of Management

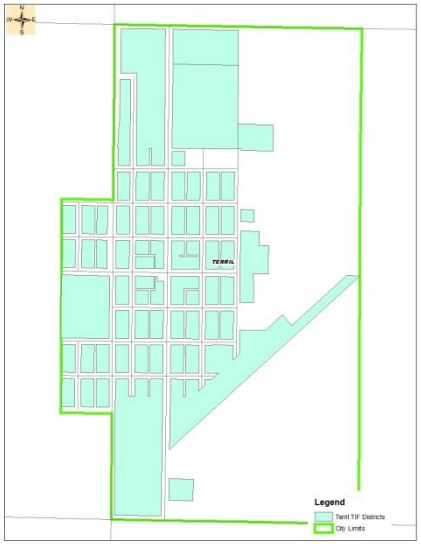
City & County Active TIF Districts

Lake Park TIF





Terril TIF



Maps provided by the GIS Dept.

Fund Balances by year – FY15 Budget

01 GENERAL BASIC	FY 06 Actual	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY10 Actual	FY 11 Actual	Fy 12 Actual	FY 13 Actual	FY 14 Budget	FY14 Reforecast	FY15 Requests
Beginning Balance	2,572,911	3,461,070	$3,987,993	$3,993,081	$3,027,453	$2,445,113	$2,728,438	$2,994,019	$3,166,568	$3,166,566	$2,950,071
Revenues	5,601,075	5,845,026	$5,856,072	$5,699,208	$6,008,032	$6,528,370	$6,790,238	$7,145,674	$7,232,380	$7,276,246	$7,240,874
Expenditures	4,712,916	5,318,105	$5,850,983	$6,664,836	$6,590,120	$6,245,045	$6,524,657	$6,973,126	$7,740,672	$7,492,741	$7,428,508
Ending Balance	3,461,070	3,987,991	$3,993,082	$3,027,453	$2,445,365	$2,728,438	$2,994,019	$3,166,568	$2,658,276	$2,950,071	$2,762,437
	73%	75.0%	68%	45%	37%	44%	46%	45%	34%	39%	37%

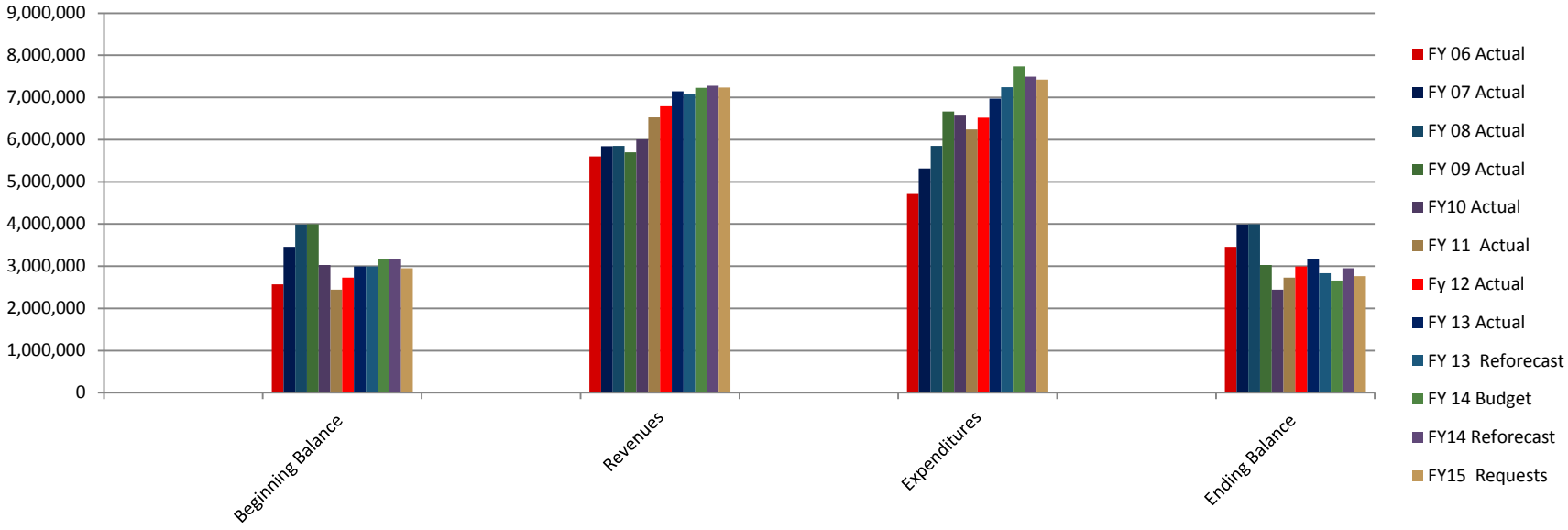
10 MENTAL HEALTH	FY 06 Actual	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY10 Actual	FY 11 Actual	Fy 12 Actual	FY 13 Actual	FY 14 Budget	FY14 Reforecast	FY15 Requests
Beginning Balance	609,007	512,518	$501,352	$457,178	$793,936	$704,399	$585,835	$451,294	$176,666	$176,667	$594,811
Revenues	1,161,418	1,238,068	$1,300,785	$1,822,002	$1,374,139	$1,419,238	$1,496,358	$646,132	$798,984	$960,096	$887,177
Expenditures	1,257,907	1,249,234	$1,344,930	$1,485,244	$1,463,676	$1,537,802	$1,630,899	$920,759	$797,657	$541,952	$887,132
Ending balance	512,516	501,352	$457,207	$793,936	$704,399	$585,835	$451,294	$176,666	$177,993	$594,811	$594,856
	41%	40.1%	34%	53%	48%	38%	28%	19%	22%	110%	67%

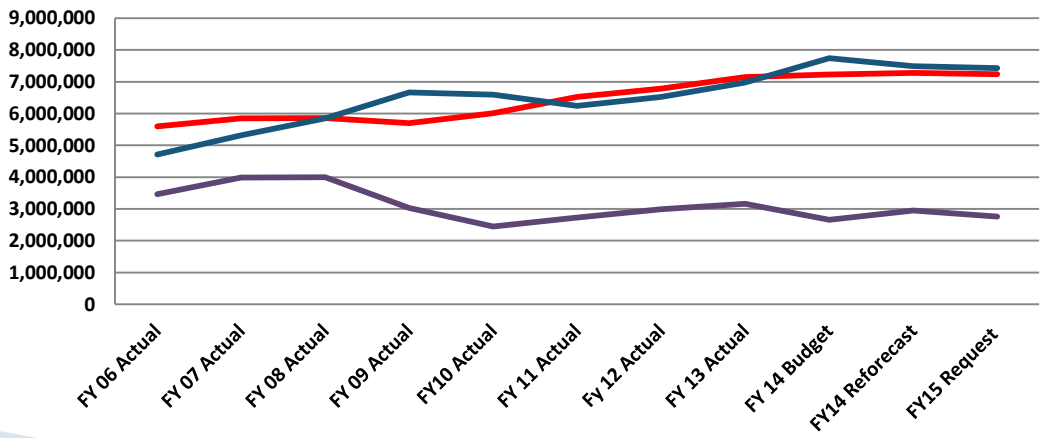
11 RURAL BASIC	FY 06 Actual	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY10 Actual	FY 11 Actual	Fy 12 Actual	FY 13 Actual	FY 14 Budget	FY14 Reforecast	FY15 Requests
Beginning Balance	325,830	489,756	$584,281	$423,929	$240,894	$242,838	$393,556	$527,837	$655,339	$655,339	$702,019
plus Revenues	1,681,426	1,883,511	$1,767,756	$1,957,228	$2,009,283	$2,233,682	$2,306,835	$2,382,871	$2,429,977	$2,401,717	$2,466,132
less Expenditures	1,517,500	1,788,988	$1,928,108	$2,140,264	$2,007,339	$2,082,964	$2,172,554	$2,255,369	$2,363,601	$2,355,037	$2,447,286
Ending balance	489,756	584,279	$423,929	$240,894	$242,838	$393,556	$527,837	$655,339	$721,715	$702,019	$720,865
	32%	32.7%	22%	11%	12%	19%	24%	29%	31%	30%	29%

20 SECONDARY ROADS	FY 06 Actual	FY 07 Actual	FY 08 Actual	FY 09 Actual	FY10 Actual	FY 11 Actual	Fy 12 Actual	FY 13 Actual	FY 14 Budget	FY14 reforecast	FY15 Requests
Beginning Balance	1,800,522	2,171,539	$1,626,520	$1,579,325	$883,395	$1,426,269	$1,741,365	$3,235,885	$2,677,067	$2,677,067	$2,035,451
plus Revenues	3,418,974	3,900,471	$3,602,121	$3,754,989	$4,291,538	$4,570,793	$5,076,197	$4,429,114	$5,818,564	$4,857,025	$5,273,754
less Expenditures	3,047,957	4,445,493	$3,649,316	$4,450,919	$3,748,665	$4,255,697	$3,581,677	$4,987,932	$6,646,089	$5,498,641	$5,983,270
Ending balance	2,171,539	1,626,517	$1,579,325	$883,395	$1,426,269	$1,741,365	$3,235,885	$2,677,067	$1,849,542	$2,035,451	$1,325,935
	71%	36.6%	43%	20%	38%	41%	90%	54%	28%	37%	22%

Source – Auditor's office

General Fund Balances by Year





General Fund revenue, expense & fund balances, charted.

Revenues
Expenditures
Ending Balance

Source – Auditor's office

Salary & Benefits Information

Please note that past years are actual dollars but the information related to FY2015 is from the proposed budget & from the most recent FY2014 forecasted year end.

Salary history with fica & ipers

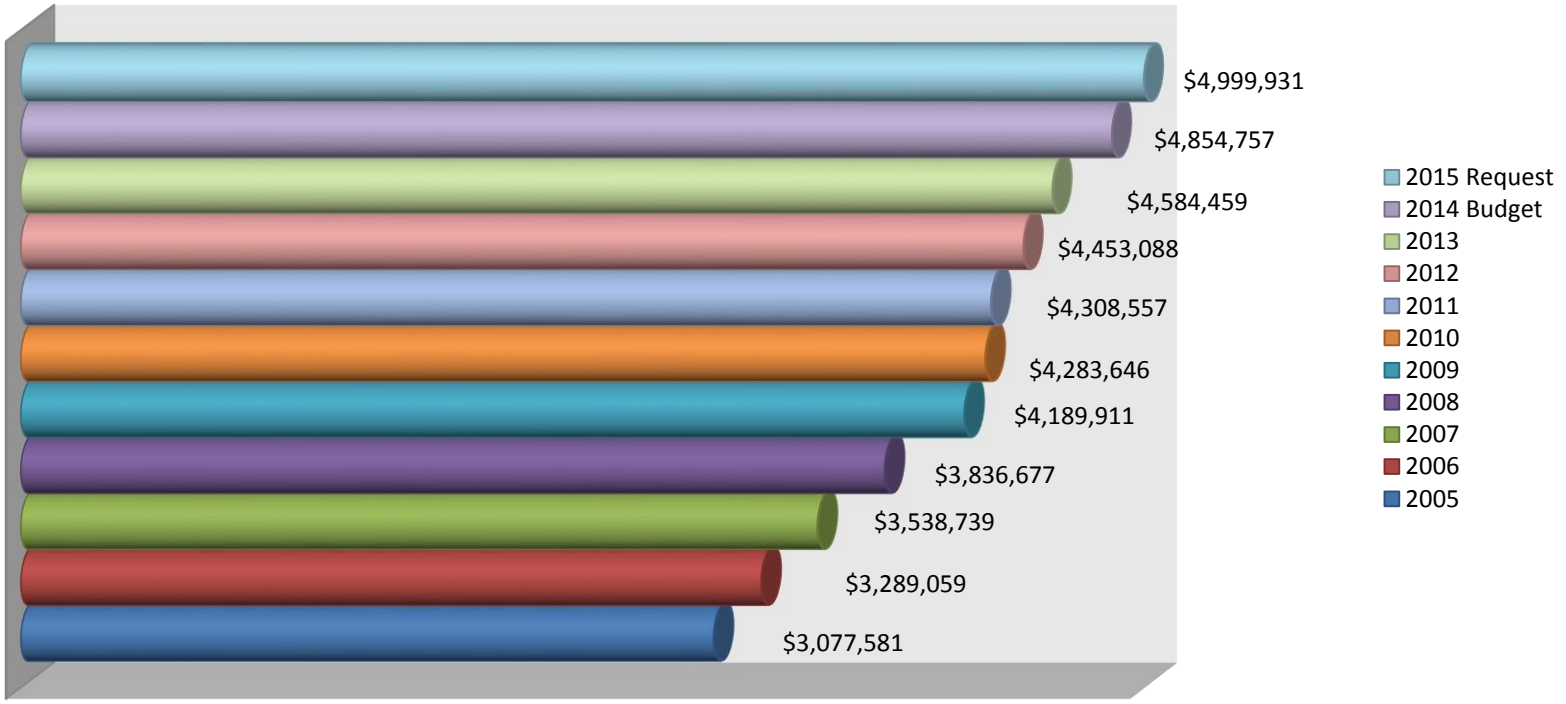
% of increase	2005 3% all/ 2% supervisors	2006 5% elected/ 3% all others	2007 4% all	2008 4% all	2009 4% all	2010 Aud 5%,(Rec, Treas, Sheriff 4.5%), Attorney 4%, 3.5% all others	2011 0% all except 3.5% roads union & non-union	2012 3% all non-union 1% union $20,000 increase for Co Attorney	2013 2.5% for all	2014 Budget 5% Sheriff,5% Co Attny, 3% all others, $10,000 Co Attny for fulltime changes	2015 Request 2.7% for all	Change from FY14 Budget
Supervisors	$136,379	$140,614	$146,925	$152,657	$159,952	$166,145	$166,677	$173,904	$179,823	$186,275	$191,189	$4,914
Auditor	$189,206	$196,786	$209,906	$216,231	$243,534	$264,248	$266,384	$234,506	$235,578	$242,810	$267,215	$24,405
Treasurer	$172,368	$188,484	$209,156	$262,788	$294,997	$306,912	$307,256	$331,147	$342,912	$367,154	$373,923	$6,769
Co Attorney	$343,462	$364,918	$385,692	$409,084	$439,529	$444,082	$404,263	$439,066	$443,443	$484,739	$494,516	$9,777
Sheriff	$654,463	$678,256	$694,205	$728,457	$760,545	$751,895	$784,717	$797,935	$838,149	$813,507	$848,644	$35,137
Communications (01-05-1040)	$147,502	$159,340	$186,974	$285,350	$250,875	$257,433	$261,811	$336,672	$253,388	$346,598	$348,178	$1,580
Recorder	$113,784	$118,912	$137,577	$156,357	$167,567	$180,442	$154,104	$176,909	$171,378	$197,199	$204,416	$7,217
Veterans	$6,675	$20,003	$34,685	$34,982	$36,248	$37,544	$46,361	$39,026	$47,921	$49,986	$51,120	$1,134
Conservation	$190,508	$215,806	$215,286	$245,533	$270,950	$268,912	$297,644	$334,881	$399,968	$438,080	$440,732	$2,652
Trails	$0	$0	$22,244	$22,740	$28,174	$31,790	$31,966	$32,278	$32,565	$33,672	$34,552	$880
Community Services	$22,423	$24,343	$24,786	$25,951	$29,020	$31,190	$31,266	$32,487	$33,473	$34,807	$35,747	$940
Data Processing	$6,639	$38,409	$42,335	$22,500	$113,143	$119,389	$120,230	$123,530	$127,756	$132,136	$136,851	$4,715
Physical Planning	$78,195	$80,867	$84,286	$87,587	$91,552	$94,848	$95,261	$99,685	$102,999	$105,858	$108,950	$3,092
Total General Basic	$2,061,604	$2,226,738	$2,394,057	$2,650,217	$2,886,086	$2,954,830	$2,967,940	$3,152,026	$3,209,353	$3,432,821	$3,536,033	$103,212
Total Mental Health Fund	$4,814	$32,068	$45,984	$47,779	$55,517	$57,416	$51,884	$53,996	$56,766	$57,797	$59,359	$1,562
Weed Commission	$11,340	$11,680	$12,148	$12,792	$13,338	$13,842	$13,879	$14,434	$16,431	$15,250	$15,769	$519
Total Rural Basic Fund	$11,340	$11,680	$12,148	$12,792	$13,338	$13,842	$13,879	$14,434	$16,431	$15,250	$15,769	$519
Engineer	$999,823	$1,018,573	$1,086,550	$1,125,889	$1,234,970	$1,257,558	$1,274,854	$1,232,632	$1,301,909	$1,348,889	$1,388,770	$39,881
Total Secondary Rd Fund	$999,823	$1,018,573	$1,086,550	$1,125,889	$1,234,970	$1,257,558	$1,274,854	$1,232,632	$1,301,909	$1,348,889	$1,388,770	$39,881
TOTAL COUNTY PAYROLL WITH Ipers & fica	$3,077,581	$3,289,059	$3,538,739	$3,836,677	$4,189,911	$4,283,646	$4,308,557	$4,453,088	$4,584,459	$4,854,757	$4,999,931	$145,174

Department $ reflect both % increases & new staff with fica & ipers

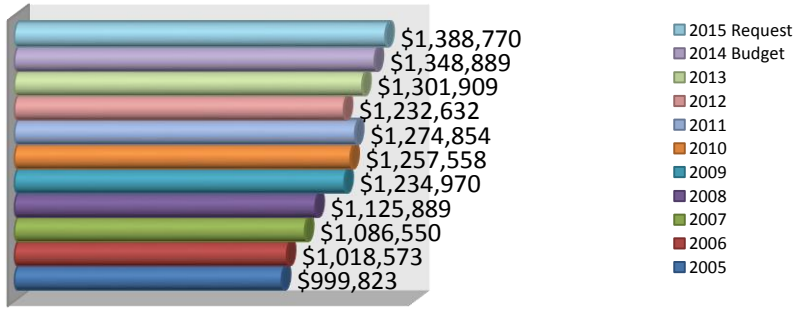
Source – Auditor's office

Total Payroll over all Funds by Year

includes fica & ipers



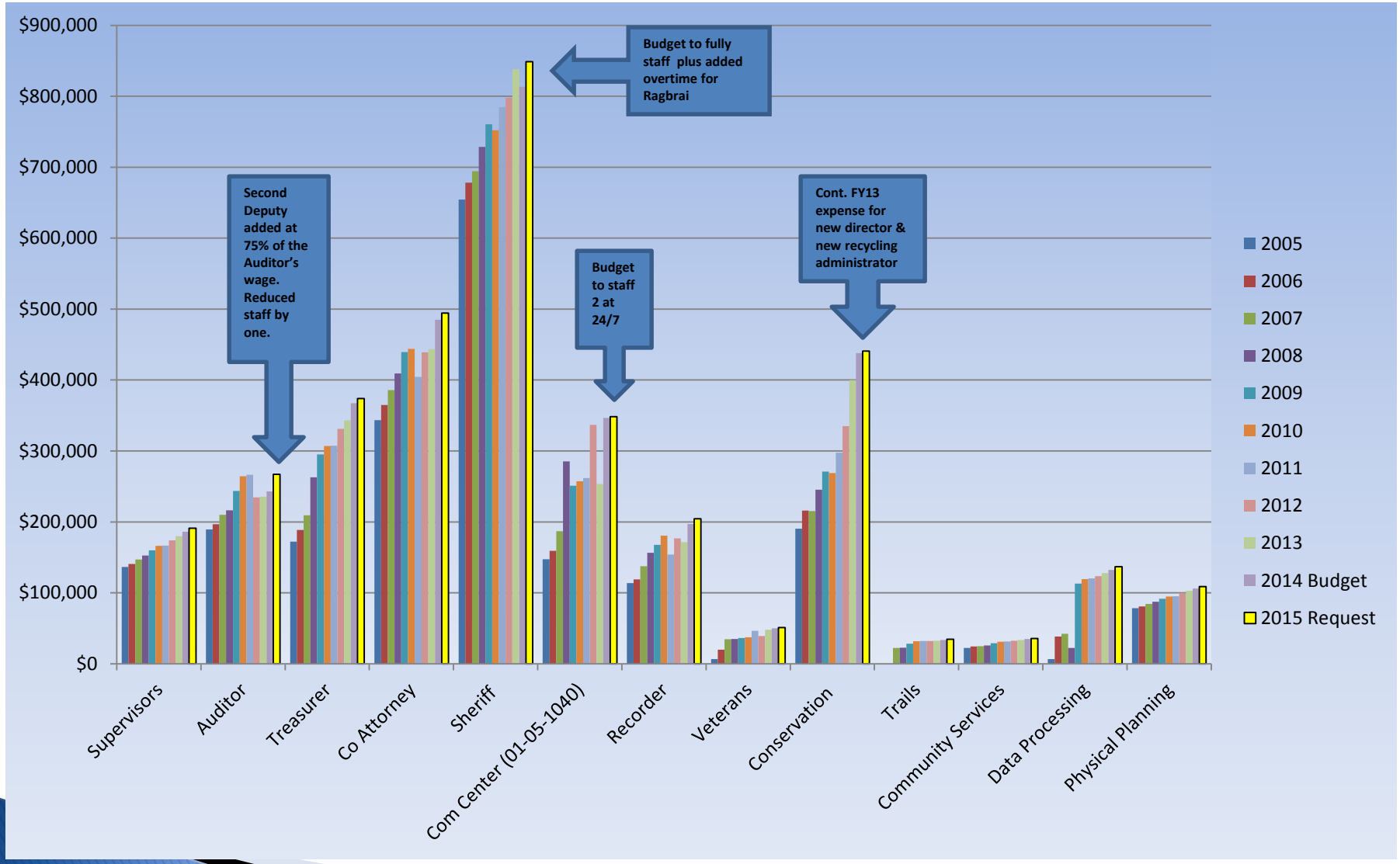
Secondary Road Salaries by Year



Source – Auditor's office

General Fund Salaries by Department by Year

Includes fica & ipers



Source – Auditor's office

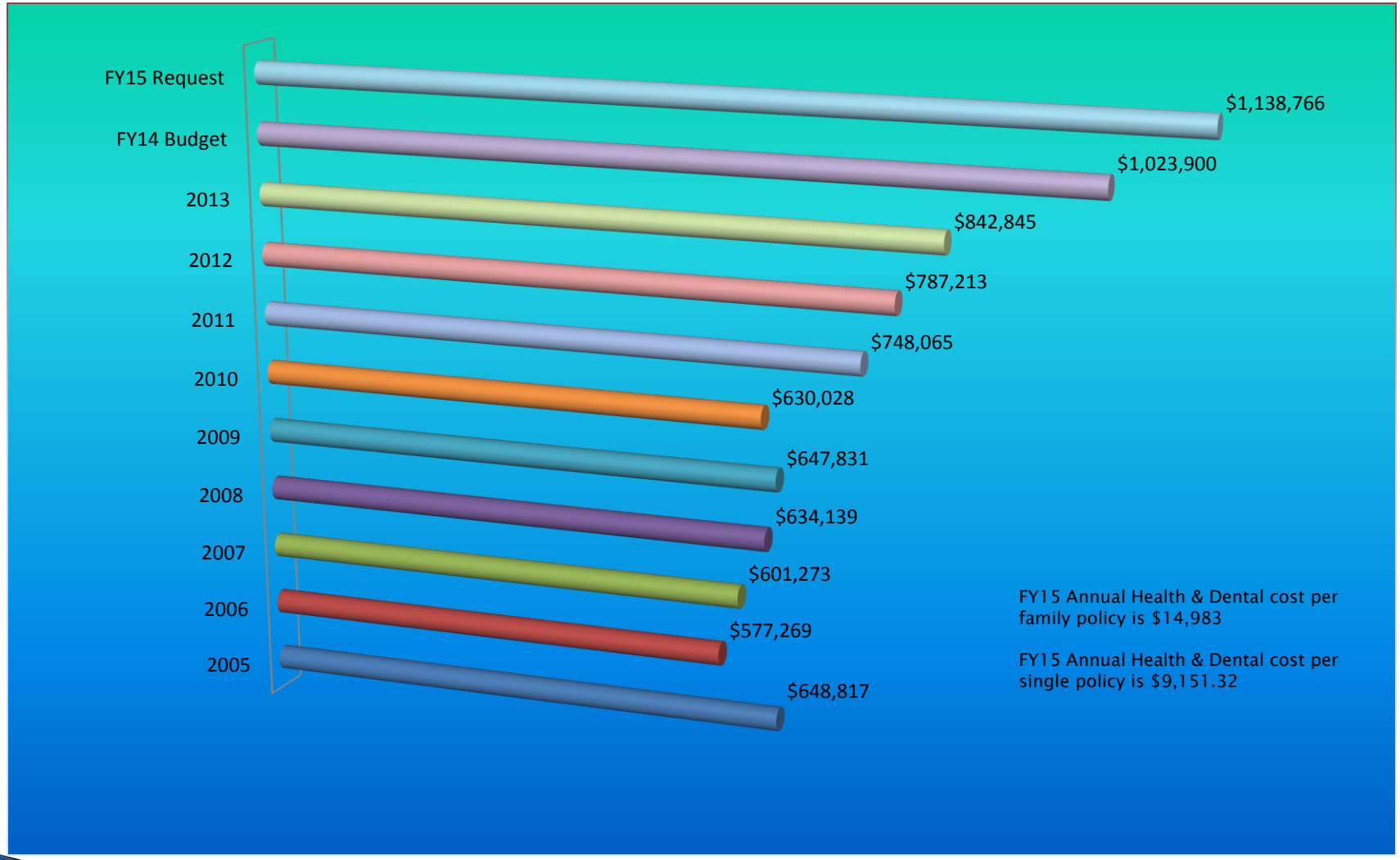
Group Health & Dental Insurance Costs

FISCAL YEAR	2005	2006	2007	2008	2009	2010	2011	2012	2013	FY14 Budget	FY15 Request
% Rate change	23%	County changed plans & self fund amount	1%	4%	-1.30%	0.30%	17%	4.50%	6%	5%	2.50%
General Fund	$435,182	$387,298	$395,696	$425,956	$441,111	$432,002	$512,271	$551,659	$606,345	$730,800	$803,978
Secondary Roads	$201,336	$179,381	$194,601	$197,409	$196,081	$187,636	$223,482	$222,665	$223,351	$277,500	$319,800
Mental Health fund	$12,299	$10,590	$10,976	$10,774	$10,639	$10,390	$12,312	$12,889	$13,149	$15,600	$14,988
Total County Funds	$648,817	$577,269	$601,273	$634,139	$647,831	$630,028	$748,065	$787,213	$842,845	$1,023,900	$1,138,766

Costs include rate changes, employees switching plans, and new employee additions

Source – Auditor's office

Group Health & Dental Insurance Costs



Costs include rate changes, employee switching plans and new employee additions.

Source – Auditor's office

General Services

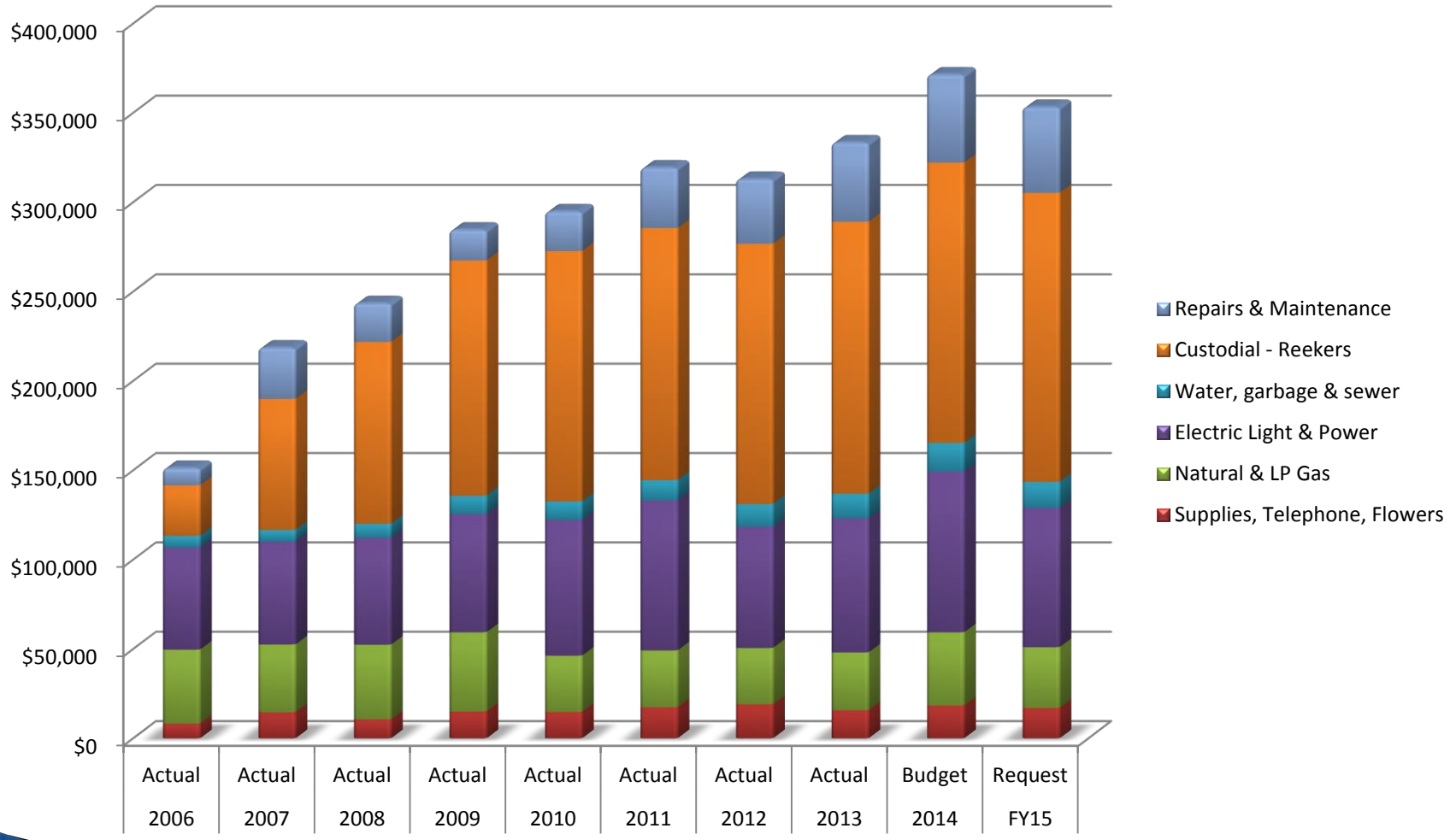
General Courthouse Maintenance and Utilities

General Services Expenses by Year

Fiscal Year	2006	2007	2008	2009	2010	2011	2012	2013	2013	2014
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Reforecast	Request
Supplies, Telephone, Flowers	$8,237	$14,599	$10,629	$14,990	$14,790	$17,341	$19,035	$17,200	$17,600	$18,300
Natural & LP Gas	$41,367	$37,897	$41,735	$44,344	$31,458	$31,802	$31,508	$40,000	$35,000	$41,000
Electric Light & Power	$57,146	$57,503	$59,852	$66,073	$75,935	$83,978	$67,880	$88,000	$88,000	$90,000
Water, garbage & sewer	$6,623	$6,650	$7,867	$10,360	$10,419	$11,348	$12,695	$15,500	$16,000	$16,000
Custodial - Reekers	$28,256	$73,257	$101,732	$131,640	$140,059	$141,079	$145,574	$152,278	$152,278	$156,846
Repairs & Maintenance	$9,564	$28,626	$21,557	$17,092	$22,044	$33,724	$36,207	$42,700	$46,100	$49,185
TOTAL	$151,193	$218,532	$243,372	$284,499	$294,705	$319,272	$312,899	$355,678	$354,978	$371,331

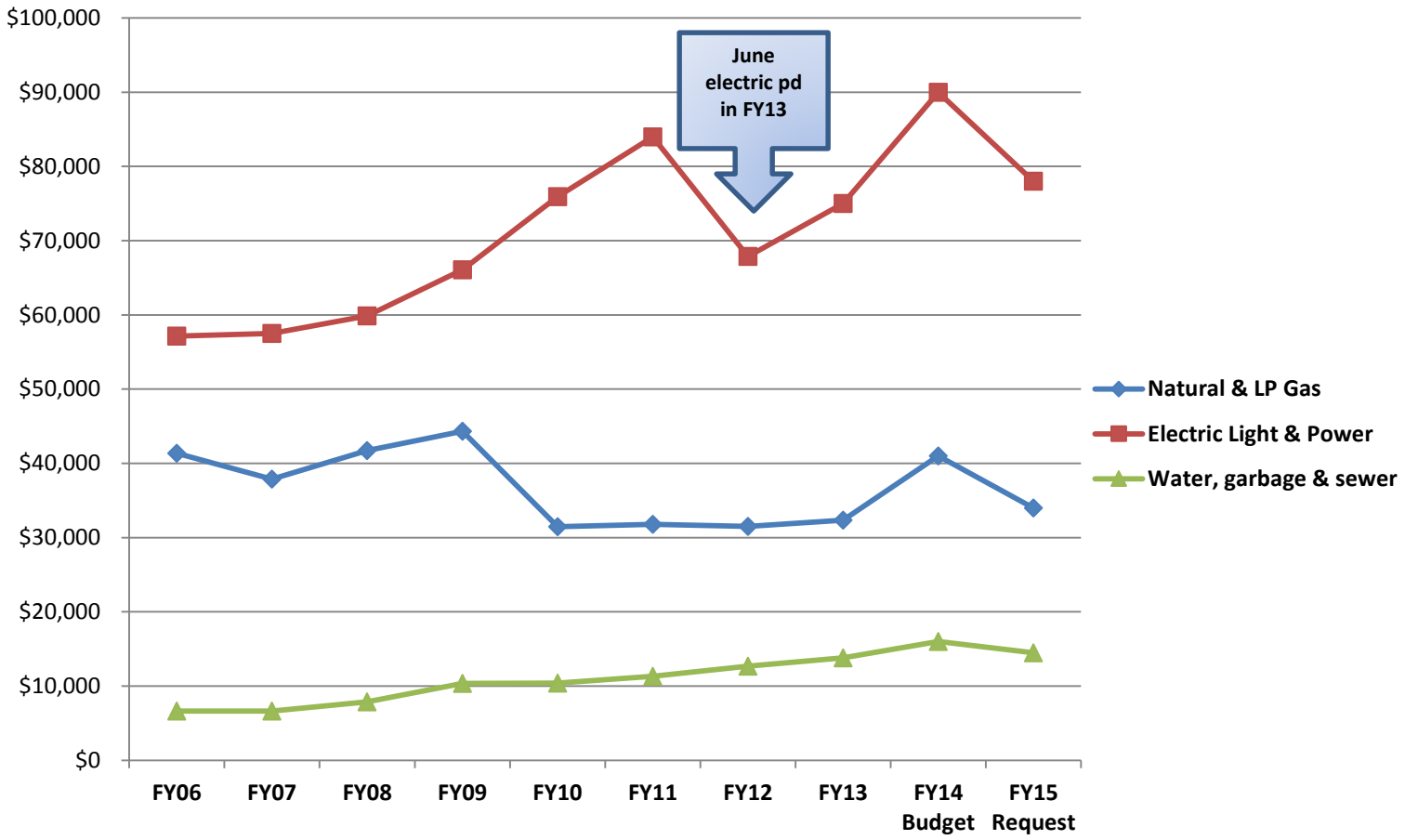
Source – Budget numbers provided by the Auditor's office.

County General Services Cost by Year



Source – Budget numbers provided by the Auditor's office.

Utilities by Type per Fiscal Year



Source – Budget numbers provided by the Auditor's office.

General Fund

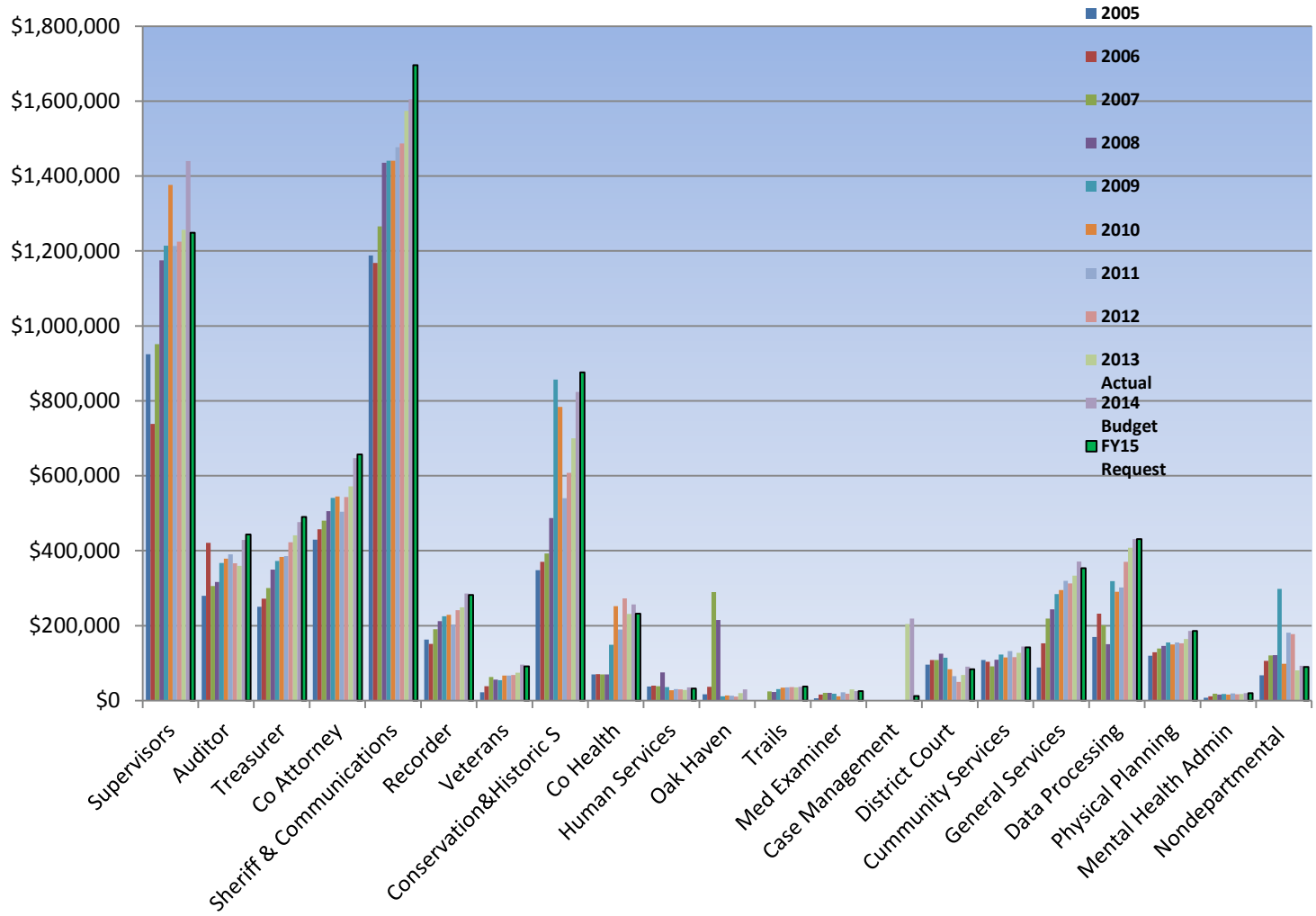
Expenses & Revenues

General Fund Department Expense by Year

	2005	2006	2007	2008	2009	2010	2011	2012	2013 Actual	2014 Budget	FY15 Request
Supervisors	$924,124	$738,660	$951,450	$1,174,983	$1,214,532	$1,376,102	$1,213,361	$1,225,067	$1,256,396	$1,439,873	$1,249,110
Auditor	$279,559	$421,138	$305,796	$316,688	$367,314	$378,429	$390,463	$366,489	$359,331	$429,010	$442,973
Treasurer	$250,054	$271,556	$300,311	$349,426	$372,912	$383,062	$386,007	$422,614	$440,797	$476,689	$490,243
Co Attorney	$429,532	$457,310	$480,335	$505,151	$540,536	$544,979	$504,038	$542,843	$571,715	$647,126	$656,610
Sheriff & Communications	$1,187,915	$1,168,046	$1,265,462	$1,435,578	$1,440,648	$1,440,647	$1,476,906	$1,487,367	$1,574,080	$1,605,646	$1,696,135
Recorder	$162,602	$151,517	$190,276	$212,140	$224,960	$228,628	$202,728	$241,273	$248,673	$285,999	$282,050
Veterans	$22,233	$37,904	$62,666	$55,651	$54,315	$66,693	$66,996	$68,168	$74,008	$95,686	$90,958
Conservation&Historic S	$347,582	$369,876	$392,671	$486,829	$856,458	$783,775	$540,337	$608,028	$700,030	$823,589	$875,928
Co Health	$70,104	$70,128	$70,073	$70,093	$148,604	$252,136	$189,784	$272,275	$231,286	$256,500	$232,000
Human Services	$37,486	$39,415	$38,512	$75,327	$36,276	$27,583	$30,466	$29,628	$28,059	$35,000	$32,000
Oak Haven	$16,816	$36,759	$289,605	$214,826	$11,714	$13,906	$13,018	$10,800	$20,000	$30,000	$0
Trails	$0	$0	$24,680	$23,205	$30,326	$34,653	$35,301	$36,027	$34,968	$36,622	$37,703
Med Examiner	$5,980	$16,034	$20,203	$20,224	$18,497	$11,611	$21,996	$18,419	$29,719	$25,000	$25,000
Case Management									$204,431	$219,120	$12,400
District Court	$95,744	$107,840	$107,852	$124,743	$114,634	$83,930	$65,419	$50,140	$68,011	$90,200	$83,700
Cummunity Services	$107,919	$103,366	$91,572	$108,702	$122,969	$115,068	$132,184	$115,759	$127,356	$144,307	$141,785
General Services	$88,304	$152,827	$218,532	$243,372	$284,499	$294,705	$319,272	$312,899	$333,329	$371,331	$353,194
Data Processing	$169,590	$231,757	$201,384	$150,552	$318,739	$290,362	$301,956	$370,409	$408,279	$431,136	$430,981
Physical Planning	$119,938	$128,858	$139,079	$145,660	$155,306	$149,661	$155,111	$152,468	$164,413	$185,671	$185,671
Mental Health Admin	$7,686	$11,121	$18,480	$16,263	$17,600	$16,015	$18,868	$16,402	$17,856	$19,667	$19,967
Nondepartmental	$67,461	$105,799	$120,785	$121,582	$298,046	$97,900	$180,870	$177,604	$80,402	$92,500	$90,100
Total General Fund	$4,390,629	$4,619,911	$5,289,724	$5,850,995	$6,628,885	$6,589,845	$6,245,081	$6,524,679	$6,973,139	$7,740,672	$7,428,508

Source – Budget numbers provided by the Auditor's office.

General Fund Expense Chart by Dept by Year



Significant Department Expense Change :

- Supervisors: No transfer to Trails Dev, no transfer to Bld & Grounds, moved requests to Econ Dev & no LEAN education in Gen. Fund
- Auditor: Scanning software moved to IT, reduced staff by one
- Treasurer: Part-time staff going to full-time midyear.
- Sheriff: Fully staffing Com Center
- Conservation Bd: Transferring out $1k expense to land acquisition.
- Case Management: moved back to the Mental Health Fund

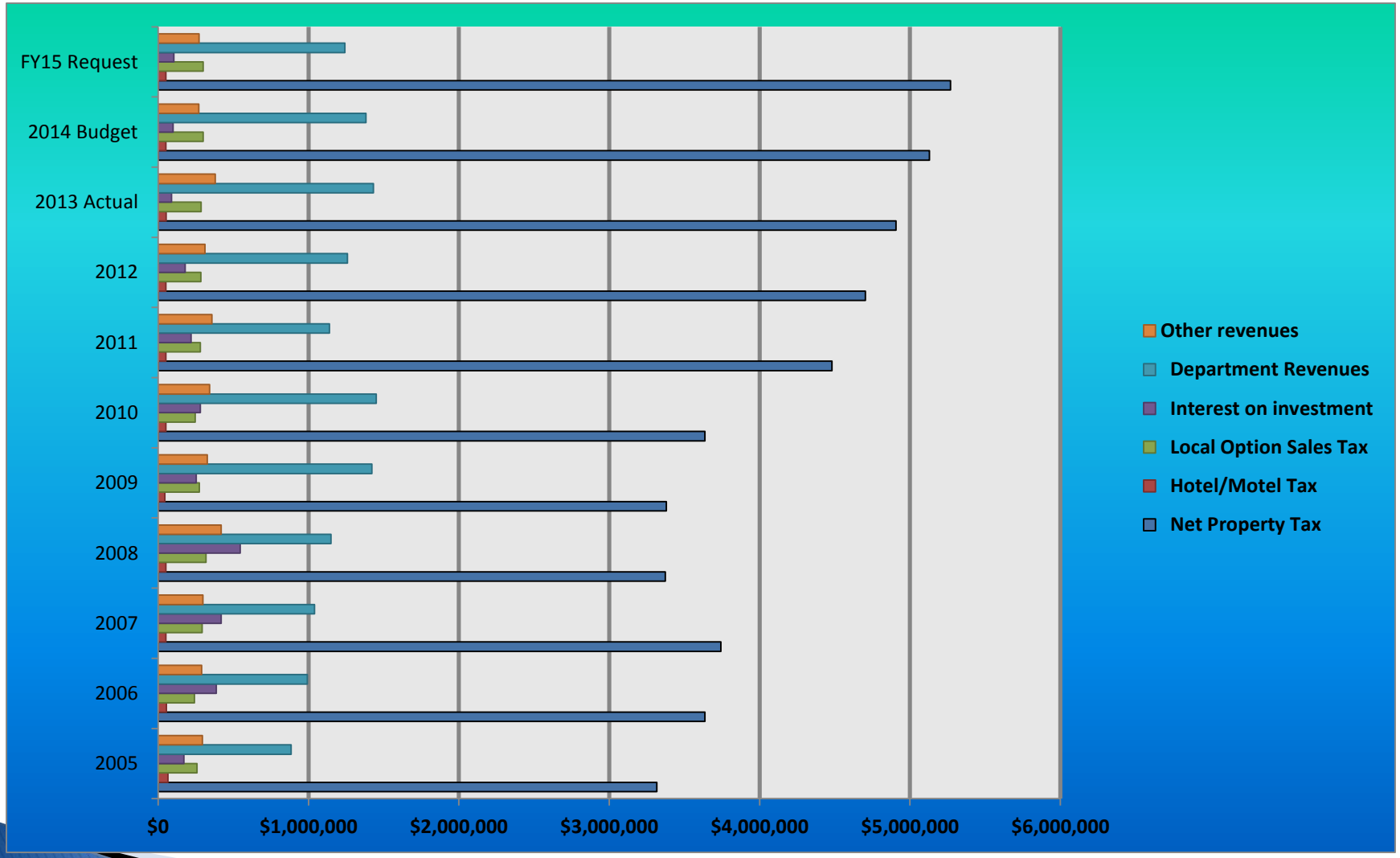
Source – Budget numbers provided by the Auditor's office.

General Fund Revenues by Type by Year

	2005	2006	2007	2008	2009	2010	2011	2012	2013 Actual	2014 Budget	FY15 Request
Net Property Tax	$3,316,080	$3,636,130	$3,742,633	$3,372,284	$3,379,617	$3,635,646	$4,481,144	$4,704,333	$4,907,766	$5,129,647	$5,270,342
Hotel/Motel Tax	$65,085	$54,785	$51,412	$51,997	$44,047	$50,929	$51,591	$51,856	$52,573	$52,000	$52,000
Local Option Sales Tax	$259,025	$240,657	$292,101	$318,526	$273,333	$247,146	$280,636	$283,341	$285,515	$300,000	$300,000
Interest on investment	$171,126	$386,717	$419,014	$546,306	$254,022	$280,758	$218,775	$179,552	$89,031	$100,000	$105,000
Department Revenues	$884,375	$992,021	$1,039,213	$1,149,917	$1,421,388	$1,451,145	$1,139,432	$1,259,494	$1,431,339	$1,381,174	$1,242,143
Other revenues	$294,866	$289,592	$298,470	$418,619	$326,807	$342,416	$356,796	$311,667	$379,456	$269,559	$271,389
Total Revenue	**$4,990,557**	**$5,599,902**	**$5,842,843**	**$5,857,649**	**$5,699,214**	**$6,008,040**	**$6,528,374**	**$6,790,243**	**$7,145,680**	**$7,232,380**	**$7,240,874**

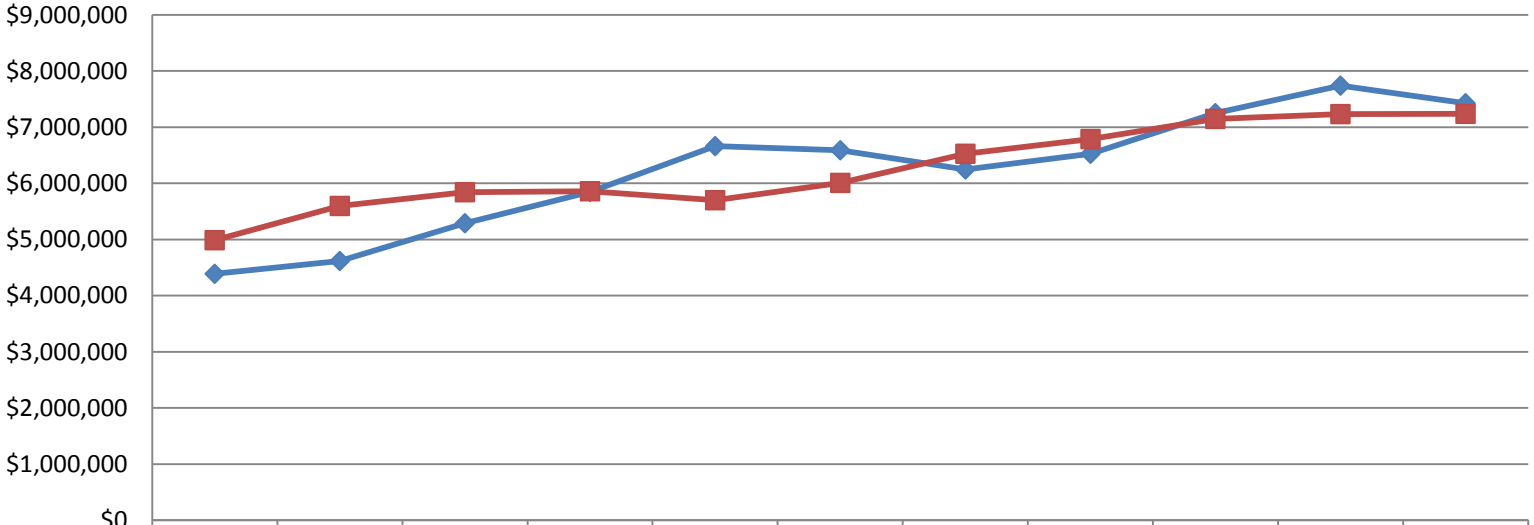
Source – Budget numbers provided by the Auditor's office.

General Fund Revenue Sources

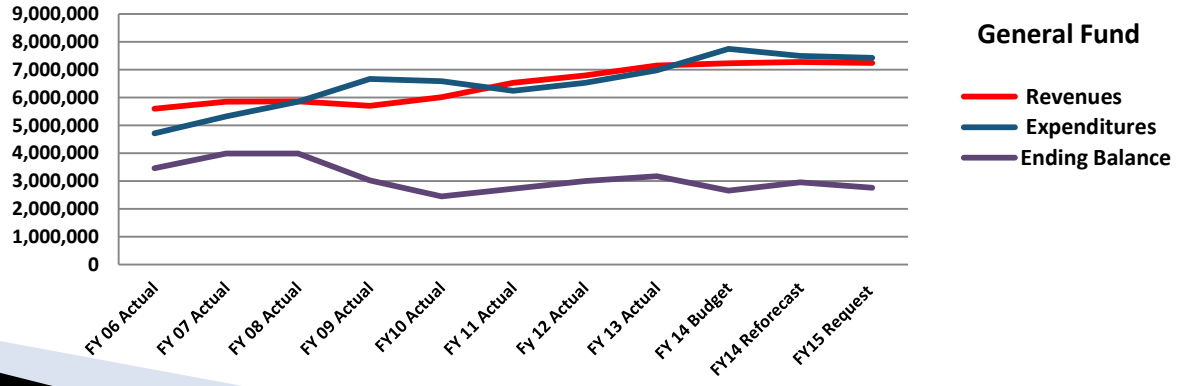


Source – Budget numbers provided by the Auditor's office.

General Fund Expenses Vs. General Fund Revenues

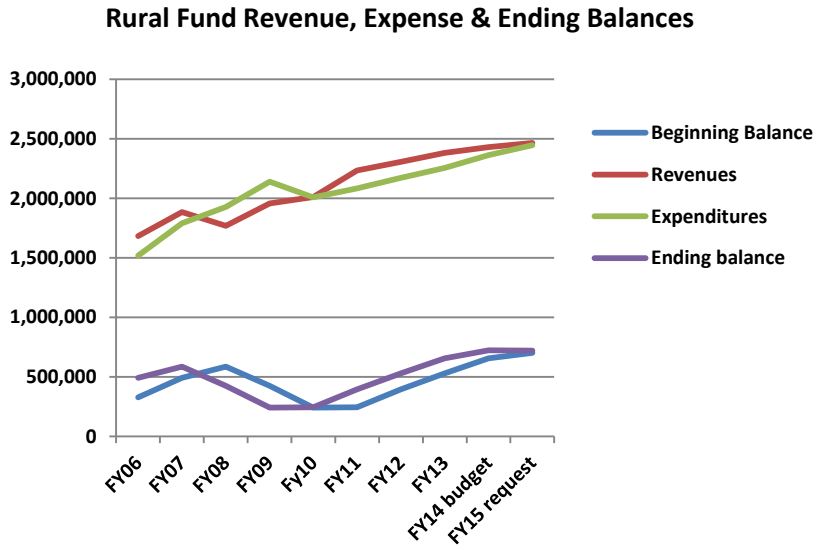


	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13 actual	FY14 budget	FY15 request
Total expenses	$4,390,629	$4,619,911	$5,289,724	$5,850,995	$6,664,842	$6,589,946	$6,245,081	$6,524,679	$7,247,731	$7,740,672	$7,428,508
Total Revenue	$4,990,557	$5,599,902	$5,842,843	$5,857,649	$5,699,214	$6,008,040	$6,528,374	$6,790,243	$7,145,680	$7,232,380	$7,240,874



Source – Budget numbers provided by the Auditor's office.

Rural Basic Fund Expenses and Revenues



Source – Budget numbers provided by the Auditor's office.

Rural Basic Fund Expenses & Revenues by Year

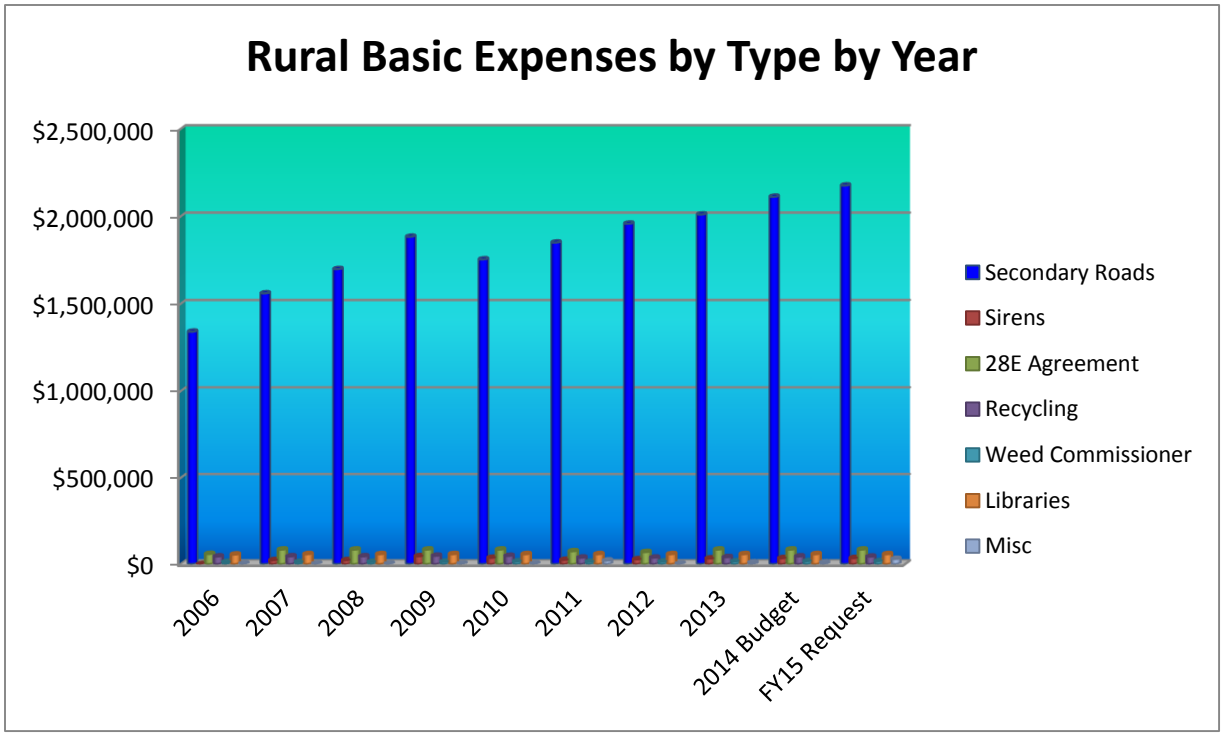
Rural Basic Revenue by Year

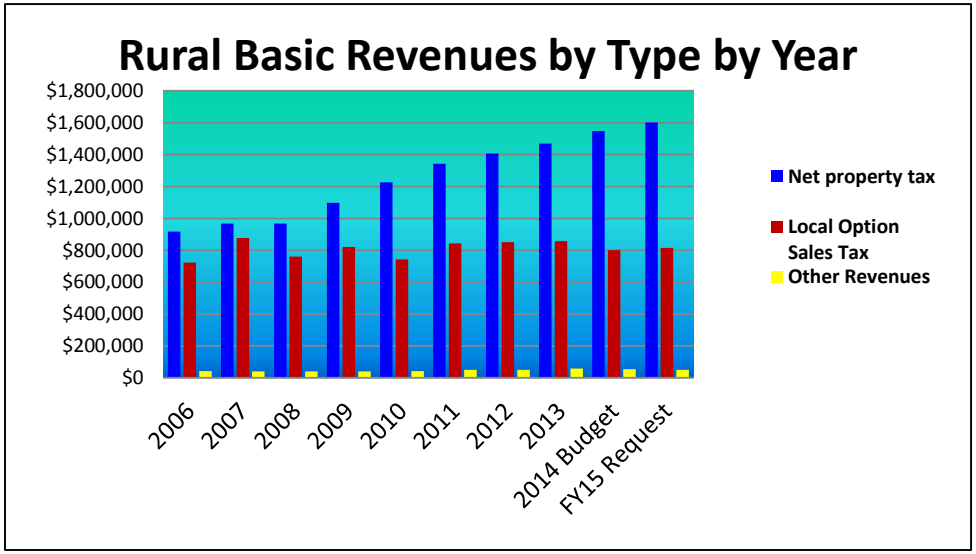
	2006	2007	2008	2009	2010	2011	2012	2013	2014 Budget	FY15 Request
Net property tax	$917,745	$967,461	$967,331	$1,097,790	$1,226,223	$1,341,502	$1,407,202	$1,468,376	$1,547,002	$1,601,646
Local Option Sales Tax	$721,971	$876,301	$761,044	$819,998	$741,437	$841,908	$850,023	$856,545	$800,000	$814,000
Other Revenues	$41,711	$39,749	$39,391	$39,442	$41,623	$50,274	$49,612	$57,951	$53,975	$50,486
Total	$1,681,427	$1,883,511	$1,767,766	$1,957,230	$2,009,283	$2,233,684	$2,306,837	$2,382,872	$2,400,977	$2,466,132

Rural Basic Expenses by Year

	2006	2007	2008	2009	2010	2011	2012	2013	2014 Budget	FY15 Request
Secondary Roads	$1,340,795	$1,560,137	$1,699,087	$1,884,085	$1,754,358	$1,850,724	$1,958,985	$2,011,045	$2,113,066	$2,177,198
Sirens	$0	$23,229	$23,287	$46,154	$37,000	$25,112	$28,368	$33,267	$35,000	$35,280
28E Agreement	$59,220	$84,600	$84,600	$84,600	$84,600	$74,957	$70,297	$84,600	$84,600	$84,600
Recycling	$44,700	$45,600	$45,600	$48,900	$48,000	$37,920	$37,920	$40,904	$44,750	$43,804
Weed Commissioner	$13,291	$13,919	$14,042	$15,032	$16,638	$15,073	$15,848	$17,119	$17,750	$17,969
Libraries	$56,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000
Misc	$3,494	$3,494	$3,494	$3,494	$3,494	$21,179	$3,137	$10,435	$10,435	$30,435
Total	$1,517,500	$1,788,979	$1,928,110	$2,140,265	$2,002,090	$2,082,965	$2,172,555	$2,255,370	$2,363,601	$2,447,286

Source:
Auditor's Budget Reports

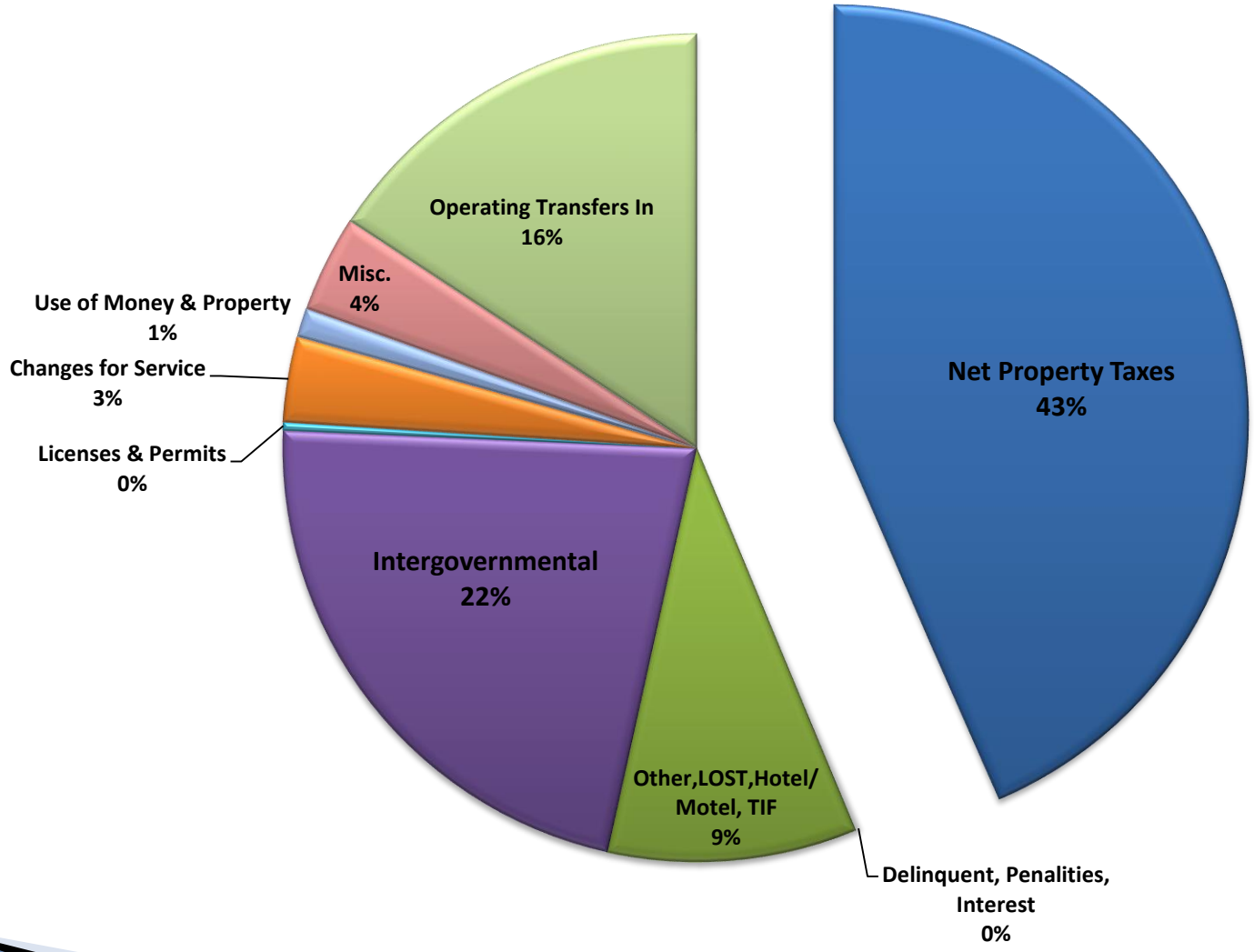




Source:
Auditor's Budget Reports

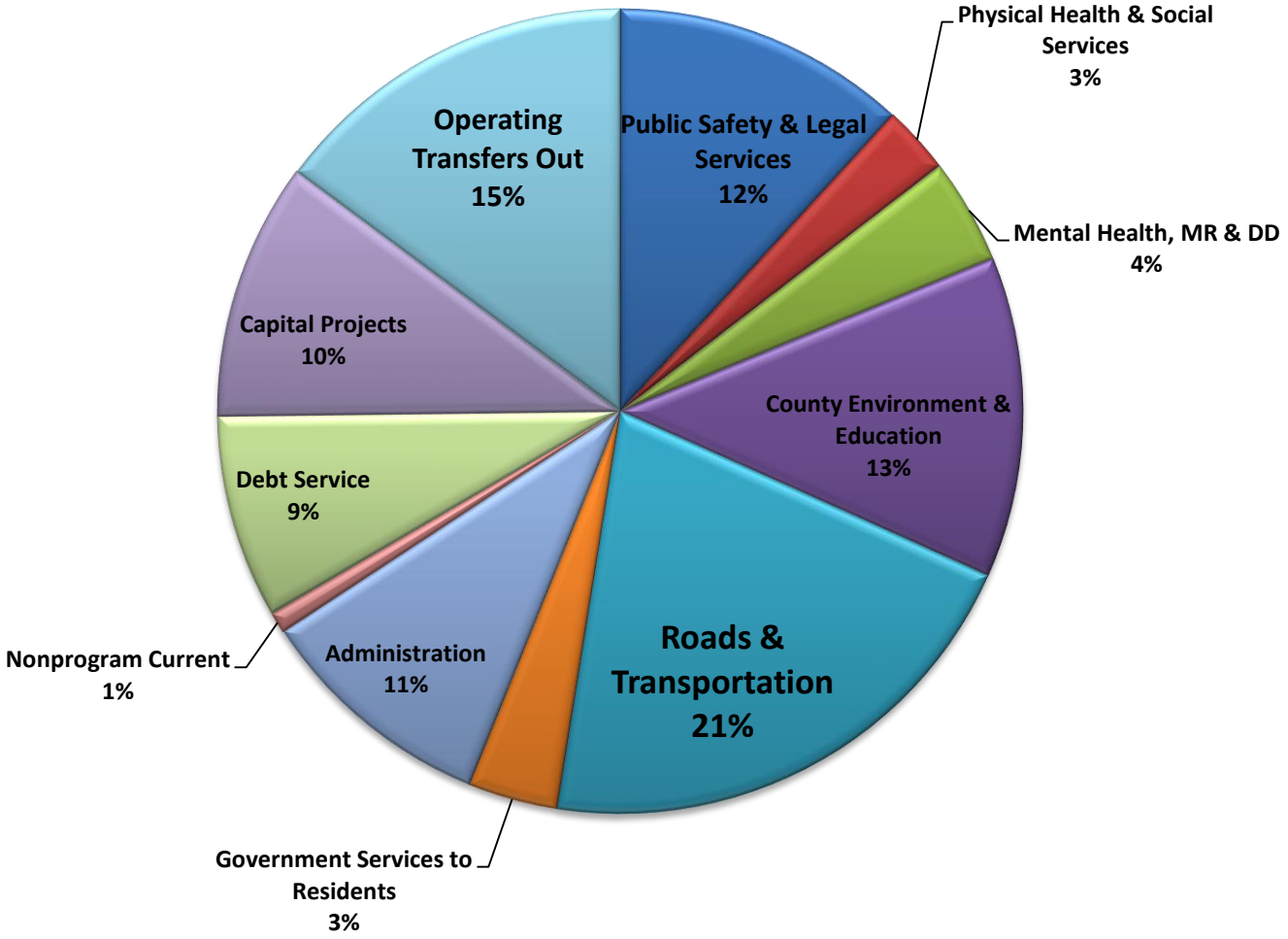
Information Reported in State Formats

2015 Budget Revenue Sources



Source:
Auditor's Public Hearing notice

FY15 Budget Expenditure Uses



Source:
Auditor's Public Hearing notice

Explanation of State Expense Categories

- **Expense Pie Chart Category Explanations**
- Other/ Transfers Out is an internal transfer of funds. (Note, this expense is equal to the transfer in revenues in the Revenues pie chart and is transferred to Secondary Roads to cover that fund's expenses since it has no tax levy.)

  Public Safety / Legal Services consists of the following service areas and is funded through the General Basic Funds
  - Law Enforcement
  - Legal Services
  - Emergency Services
  - District Court Assistance
  - Court Proceedings
  - Juvenile Justice
- Physical Health & Social Services consists of the following programs and is funded through General Basic Funds
  - Physical Health Service Programs
  - Services to the Poor
  - Military Veterans
  - Children & Family Services
  - Services to Adults
  - Chemical Dependency Services
- Mental Health, Mental Retardation & Development Disabilities are services for persons with Mental Illness, Chronic Mental Illness, and Mental Retardation and Development Disabilities. These services are funded through MH-DD funds.
- County Environment and Education consists of the following programs and is funded through General Basic, Rural Basic and Local Option Sales Taxes.
  - Environmental Quality
  - Conservation & Recreation
  - Animal Control
  - County Development which includes land use & Economic Development
  - Educational which includes libraries, the fair and 4-H
- Roads and Transportation is funded through Secondary Roads and is self-explanatory.
- Government Services to Residents consists of the following programs and is funded by General Basic
  - Elections
  - Township Officials
  - Motor Vehicle Registration
  - Recording of Public Documents
- Administration includes expenses related to the Supervisors, the Auditor, the Treasurer, General Services (i.e.: cleaning services), Technology, Liability insurance and Unemployment Compensation. Admin. is funded through General Basic
- Non Program Current Expenditures include things like the County Farm. This is funded through General Basic.
- Long Term Debt – principal and interest due for the repayment of the bond debt.
- Capital Projects consists of roadway construction and the anticipated construction costs in FY07 for the new Court House.

Notice of Public Hearing – March 11, 2014

COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE	CO NO:
Dickinson	Fiscal Year July 1, 2014 - June 30, 2015	30

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:
3-11-2014	9:30 a.m.	Courthouse Community Room, Suite 1510, Spirit Lake, IA 51360

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:		
www.co.dickinson.ia.us			712-336-3356		
Iowa Department of Management Form 630 (Publish)		Budget 2014/2015	Re-Est 2013/2014	Actual 2012/2013	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	8,754,609	8,477,432	8,161,473	3.57
Less: Uncollected Delinquent Taxes - Levy Year	2	14,400	19,034	43,794	
Less: Credits to Taxpayers	3	101,700	96,811	122,057	
Net Current Property Taxes	4	8,638,509	8,361,587	7,995,622	
Delinquent Property Tax Revenue	5	3,600	3,600	607	
Penalties, Interest & Costs on Taxes	6	42,100	42,100	77,837	
Other County Taxes/TIF Tax Revenues	7	1,938,264	1,917,710	1,943,366	-0.13
Intergovernmental	8	4,408,779	4,300,014	3,287,612	
Licenses & Permits	9	64,700	66,700	73,740	
Charges for Service	10	658,087	693,883	734,002	
Use of Money & Property	11	225,710	229,587	158,829	
Miscellaneous	12	753,270	592,731	341,000	
Subtotal Revenues	13	16,733,019	16,207,912	14,612,615	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0		15,123,366	
Operating Transfers In	15	3,130,069	3,301,820	3,565,865	
Proceeds of Fixed Asset Sales	16	1,000	1,000	500	
Total Revenues & Other Sources	17	19,864,088	19,510,732	33,302,346	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,496,393	2,405,607	2,290,837	4.39
Physical Health and Social Services	19	578,572	579,972	522,861	5.19
Mental Health, ID & DD	20	887,132	541,952	920,760	-1.84
County Environment and Education	21	2,719,794	2,789,794	1,647,488	28.49
Roads & Transportation	22	4,388,270	3,616,841	3,423,978	13.21
Government Services to Residents	23	761,354	749,567	677,947	5.97
Administration	24	2,036,133	1,950,785	1,818,040	5.83
Nonprogram Current	25	178,500	322,253	340,977	-27.65
Debt Service	26	1,721,727	1,717,519	1,714,883	0.2
Capital Projects	27	2,179,807	2,274,486	17,296,135	-64.5
Subtotal Expenditures	28	17,947,682	16,948,776	30,653,906	
Other Financing Uses:					
Operating Transfers Out	29	3,130,069	3,301,820	3,565,865	
Refunded Debt/Payments to Escrow	30	0		0	
Total Expenditures & Other Uses	31	21,077,751	20,250,596	34,219,771	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,213,663	-739,864	-917,425	
Beginning Fund Balance - July 1.	33	9,529,793	10,269,657	11,187,082	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0		0	
Fund Balance - Nonspendable	35	0		0	
Fund Balance - Restricted	36	0		849,046	
Fund Balance - Committed	37	0		0	
Fund Balance - Assigned	38	0		912,932	
Fund Balance - Unassigned	39	8,316,130	9,529,793	8,507,679	
Total Ending Fund Balance - June 30.	40	8,316,130	9,529,793	10,269,657	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	7,131,963	Urban Areas:	3.21006
Rural Only Levies*:	1,622,646	Rural Areas:	5.05006
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	643,226		
Utility Replacmnt. Excise Tax:	112,713	Date:	2-13-2014

Explanation of any significant items in the budget:

Source:
Auditor's Notice of Public Hearing

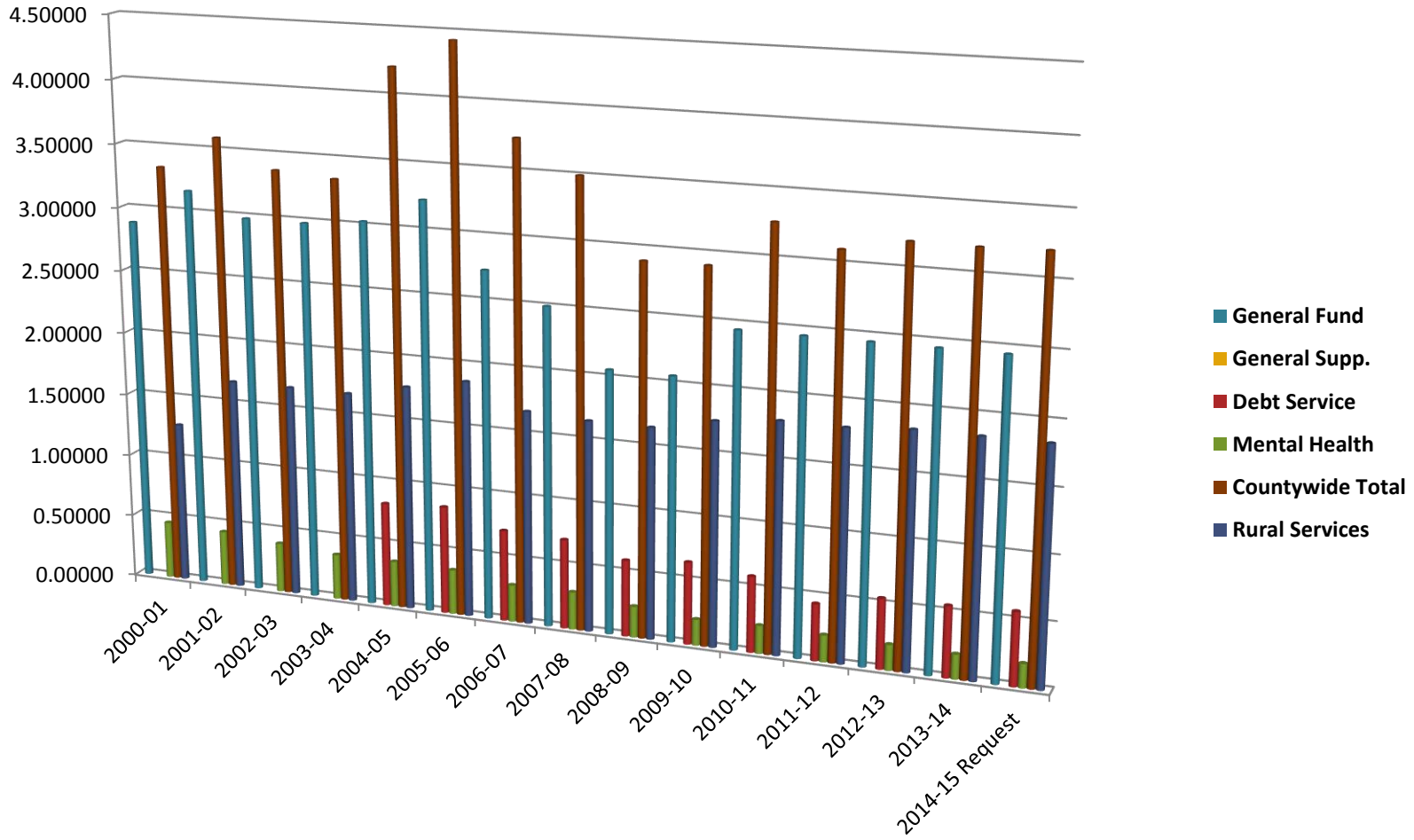
Levy Rates
&
Tax Dollars Levied

Dickinson County Levy Rates

Budget Year	General Fund	General Supp.	Debt Service	Mental Health	Countywide Total	Rural Services
1994-95	3.41476				3.41476	2.61253
1995-96	3.07282				3.07282	2.68332
1996-97	2.44966			0.57343	3.02309	2.77343
1997-98	2.45239			0.49800	2.95039	2.85254
1998-99	1.89954			0.42957	2.32911	2.21961
1999-00	2.87954			0.46785	3.34739	1.27301
2000-01	2.87954			0.45124	3.33078	1.27301
2001-02	3.15954			0.43094	3.59048	1.67301
2002-03	2.98000			0.39147	3.37147	1.67301
2003-04	2.98000			0.35722	3.33722	1.67301
2004-05	3.03000		0.82224	0.36016	4.21240	1.77301
2005-06	3.23000		0.85056	0.35126	4.43182	1.86301
2006-07	2.73511		0.71772	0.29057	3.7434	1.67776
2007-08	2.50000		0.70317	0.29492	3.49809	1.65410
2008-09	2.06135		0.59844	0.24317	2.90296	1.65410
2009-10	2.06135		0.64352	0.20376	2.90863	1.75410
2010-11	2.45135		0.59337	0.21937	3.26409	1.80410
2011-12	2.45135		0.44259	0.20928	3.10322	1.80410
2012-13	2.45135		0.54671	0.20035	3.19841	1.84000
2013-14	2.45135		0.55289	0.19201	3.19625	1.84000
2014-15 Request	2.45135		0.57168	0.18703	3.21006	1.84000

Source:
Auditor's Published
STATE Reports for
Public Hearing

Tax levy Rates



Source:
Auditor's Published
STATE Reports for
Public Hearing

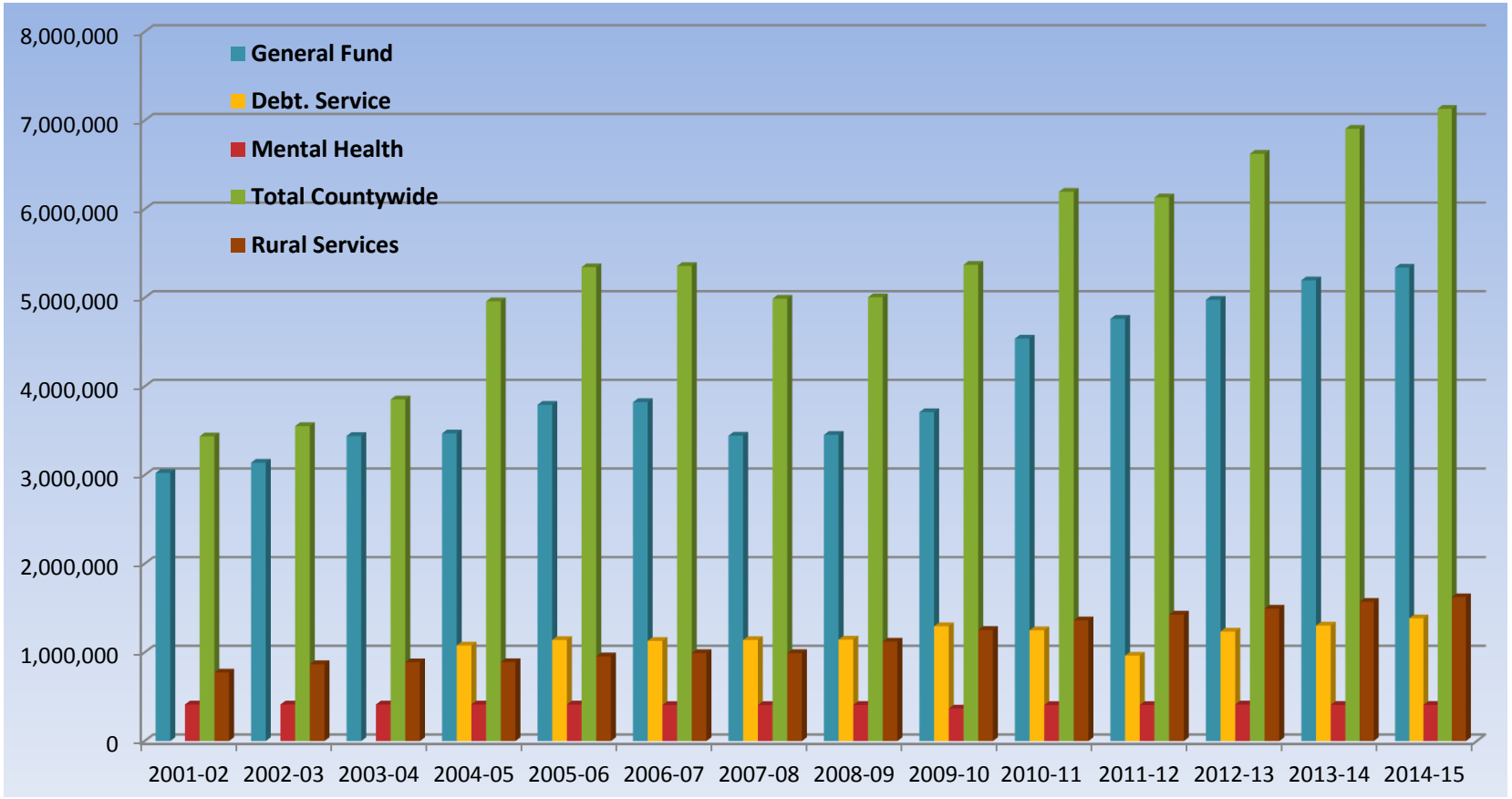
Dickinson County Tax Dollars Levied

Property tax dollars only

Tax Year	General Fund	Debt. Service	Mental Health	Total Countywide	Rural Services
2001-02	3,024,383		412,509	3,436,892	772,931
2002-03	3,140,187		412,509	3,552,696	867,364
2003-04	3,441,217		412,509	3,853,726	889,026
2004-05	3,470,433	1,077,409	412,509	4,960,351	890,354
2005-06	3,793,208	1,139,530	412,509	5,345,247	955,132
2006-07	3,823,190	1,129,411	406,164	5,358,765	992,082
2007-08	3,444,763	1,139,311	406,372	4,990,445	992,253
2008-09	3,454,001	1,144,424	407,472	5,005,896	1,121,810
2009-10	3,709,984	1,295,398	366,724	5,372,106	1,253,594
2010-11	4,540,197	1,249,402	406,300	6,195,899	1,361,618
2011-12	4,762,983	963,579	406,632	6,133,194	1,426,629
2012-13	4,977,404	1,234,958	412,509	6,624,871	1,493,615
2013-14	5,196,747	1,303,031	407,052	6,906,830	1,570,602
2014-15 Request	5,340,342	1,384,170	407,451	7,131,963	1,622,646

Source:
Auditor's Published
STATE Reports for
Public Hearing

Tax Dollars Levied



LOWEST 21 IOWA COUNTIES PROPERTY TAX RATES, BY LEVY

For TAXES COLLECTED DURING 2013/2014 FISCAL YEAR

NAME	GEN BASIC	PION CEM	GEN SUPP	COUNTY SERVICES*	DEBT SERVICE	COUNTY WIDE	RURAL BASIC	RURAL SUPP	PROPERTY TAX PLUS
DICKINSON	***2.45135***	***-***	***-***	***0.19201***	***0.55289***	***3.19625***	***1.84000***		***8,597,673***
CARROLL	3.50000	-	0.25275	0.02217	-	3.77492	3.33196		6,106,638
HANCOCK	3.18574	-	-	0.64153	-	3.82727	3.17776		5,133,649
DALLAS	3.16371	-	-	0.38589	0.32492	3.87452	3.95000		19,362,105
PLYMOUTH	3.50000	0.00157	0.14908	0.27115	0.05271	3.97451	3.95000		8,596,085
IDA	3.50000	-	-	0.65296	-	4.15296	1.50000		2,413,264
POWESHIEK	3.50000	-	0.39374	0.42894	-	4.32268	3.95000		7,139,393
CHEROKEE	3.50000	-	0.42081	0.63127	-	4.55208	3.95000		5,628,014
SIOUX	3.50000	-	0.25275	0.74693	0.36585	4.86553	2.40097		8,549,958
MAHASKA	3.50000	0.00499	0.35000	1.06333	-	4.91832	3.95000		7,287,704
BREMER	3.50000	-	0.51155	0.95427	-	4.96582	3.95000		7,411,493
BOONE	3.50000	-	0.36162	0.72034	0.44544	5.02740	2.57131		8,104,065
WINNEBAGO	3.50000	-	0.77227	0.83774	-	5.11001	3.95000	0.54625	4,202,435
GUTHRIE	3.50000	-	0.97286	0.79249	-	5.26535	2.20958		4,602,765
MADISON	3.50000	-	1.05828	0.72673	-	5.28501	2.78995		5,321,920
BENTON	3.50000	-	1.06634	0.72424	-	5.29058	2.86947		8,996,073
KOSSUTH	3.50000	-	1.18605	0.61088	-	5.29693	2.36000		8,416,552
JACKSON	3.50000	0.0373	0.87000	0.90739	-	5.31469	2.98047		6,181,058
LYON	3.50000	-	1.20000	0.33904	0.30911	5.34815	3.35451		5,787,598
GRUNDY	3.50000	-	1.13054	0.72217	-	5.35271	3.11531		5,519,748
OSCEOLA	3.50000	-	1.40000	0.45305	-	5.35305	2.90000		3,731,183

FY'15 Budget & Levy Goals:

- The Primary goal for General Fund is to maintain last year's levy rate and a minimum of a 25% carry-over in General Fund
- The Primary goal for the Rural Services budget is to maintain last year's levy rate.
- The FY 2015 Mental Health fund was budgeted as if the County backfill in the legislation of SF2071 will be appropriated by the State again in FY15. It was also budgeted to transfer all $47.28 per capita to the newly formed Region.

Levy Rate Results for FY'15

- ✓ General fund levy rate ***will remain 2.45135 for FY'15***.
- ✓ Mental Health's levy rate ***will decrease to 0.18703 for FY'15.***
- ✓ Rural Services levy rate ***will remain 1.84 for FY'15.***
- ✓ Debt Service's levy rate ***will increase from 0.55289 to 0.57168 for FY'15.***

Property Tax Calculations - Residential

	2014 Taxes	2015 Taxes	Difference
Assessed value	$100,000	$100,000	
Rollback x	52.82%	54.40%	
Taxable value after rollback	$52,820	$54,400	
Minus Exemptions	Homestead - Etc.	Homestead - Etc.	
X Levy Districts			
General Fund	0.0024514	0.0024514	
Tax $	$129.48	$133.35	$3.87
Rural Basic	0.00184000	0.00184000	
Tax $	$97.19	$100.10	$2.91
Debt Service	0.0005529	0.0005717	
Tax $	$29.20	$31.10	$1.90
Mental Health	0.0001920	0.0001870	
Tax $	$10.14	$10.17	$0.03
Minus Credits			
Increase			***$8.71***

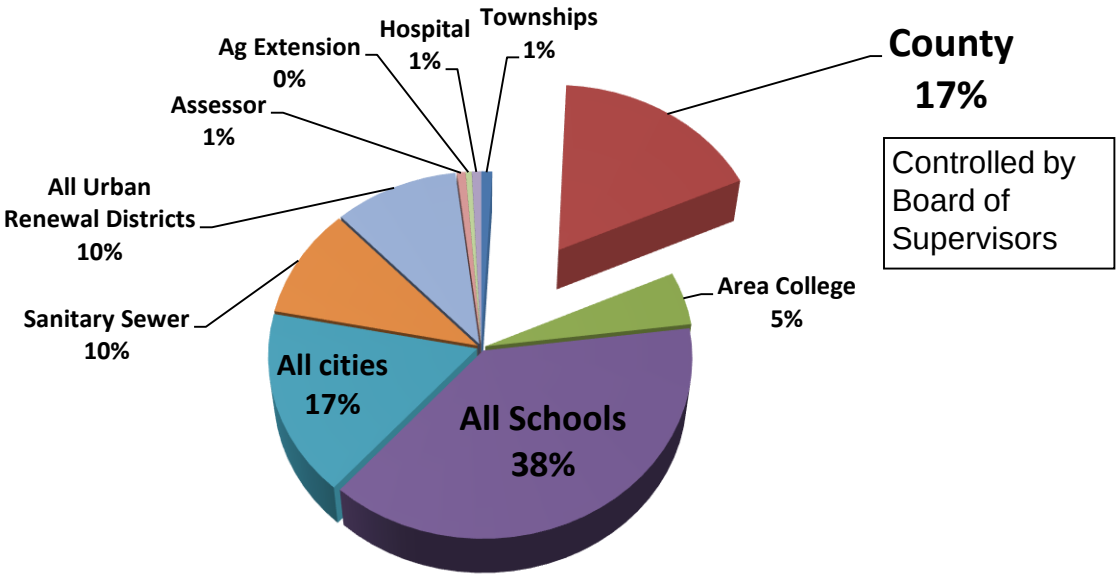
Note: residential properties in the unincorporated area will pay all 4 levies.
Residential in a city will pay all above levies except a rural levy. Those properties will pay the city levy instead.

Budget Considerations for the Future

Examine County Expenses , Processes & Procedures- Below are some ideas:

- State Legislation affects: legislation like property tax reform reducing commercial & industrial taxes and mental health reform with money pooling in defined regions.
- Health Insurance – research for reduced costs with equal benefits, should employees pay some of these premium increases?- should employees who smoke or don't have annual physicals pay more than others?
- What would it save the county if employees were given paid days off instead of sick and vacation days?
- Recycling costs – Curbside vs Strategically placed recycling bins. Evaluate joint contracting with cities as well as a Countywide recycling center.
- Workweek – will 4 day work weeks work and what could be saved?
- Consider County discretionary funding closely
- Communications costs – can uncovered and/or understaffed hours be covered by backup counties?
- General Services costs (courthouse maintenance and utility costs)
  - How would a 4-day workweek affect costs?
  - What could be done to reduce utility costs?
- Road Department costs – How can costs be reduced but quality maintained? Should we bid fuel annually?
- How can we conduct business differently and service the customer better? Can 1 fulltime employee be hired in place of several part-time and trained across offices? What software will help reduce dependence on HR?
- Consider the LEAN or Kaizen process.

Your County Piece of the Pie:



To provide for the health, safety, and welfare of the residents of Dickinson County.
To provide better, safer roads, bridges and culverts.
To prepare for the present and future through technical improvements to better serve the residents of Dickinson Co.
To plan for the future land-use and infrastructure in Dickinson County.
To maintain the Court House facility for future use by generations to come.
To prepare, plan and provide through effective and efficient budgeting.
To prepare for the future of Dickinson County.