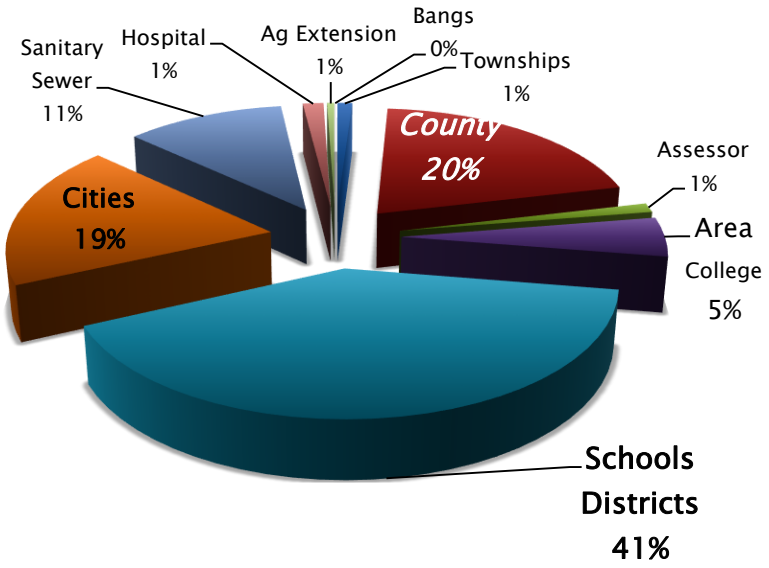
Dickinson County Budget FY'2017 Budget Overview



% of Total Tax $s by Taxing Authority including TIF

March 8, 2016

"To enhance the quality of life for citizens of Dickinson County by providing exceptional public services in an enjoyable environment".

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Positive impact on the proposed 2017 Budget:

- Taxable Valuations increased by $194,270,164 for FY17.
- The Urban area had additional growth of $98,528,150.
- The Rural area had additional growth of $95,742,014 in taxable value.
- FY16 is forecasted to end with $312,837 more carryover than was budgeted.
- $10,758,800 gross valuation increased due to the wind turbine value phase in *(5% increase per turbine per yr. until it reaches 30% of the total value). The 29 turbines owned by Flying Cloud Partnership have been at 30% since 2010. The 7 turbines owned by Iowa Lakes Electric & the 61 turbines owned by Lost Lakes Wind Farm are both at 25%*.

Source – Assessor & Dept of Management

Negative impact on the proposed 2017 Budget:

- 2017 General Fund budgeted to spend $605,196 more than revenues collected.
- TIF Districts have increased by $18,849,305
- Mental Health Property tax dollars are still capped at the 1997 property tax dollars.
- The County health insurance rates increased by 15% even after a 5% wellness credit was earned by the insured employees.
- Commercial/Industrial realty decreased in taxable value because of the new commercial rollback of 86.25%. The State is supposed to reimburse the Counties for the lost revenue. The rumor is that those State funds will be used for something other than the reimbursement to the Counties.

Source – Assessor & Budget mtgs,

Legislation of Interest:

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*

Road and Bridge Funding HF2241:
Requires County Engineers and the DOT to provide an annual report on the use of road use tax fund moneys to replace or repair structurally deficient bridges under county jurisdiction.

Mental Health:
SF2125 – Ending Medicaid Manage Care
SF2236 – Change in the county funding of mental health

Water Quality District HF 2339:
An act allowing benefited recreational lake districts and water quality districts to become member of watershed management authorities.

Water Quality Funding HSB601 succeeded by HF2382:
An act relating to water quality by providing funding for water quality financial assistance programs, extending the period of time for collecting sales tax for deposit in the secure and advanced vision for education fund and modifying allocation of state sales and use tax revenue collections.

Governor's SAVE for the Future supporting our Education Infrastructure & Water Quality Efforts:

- Current Law: The Secure an Advanced Vision for Education (SAVE) program was enacted on July 1, 2008. These dollars are currently being utilized for school infrastructure needs & school district property tax relief.
- The SAVE fund expires on December 31, 2029.
- SAVE funding has provided Iowa school districts with more than $3.2 billion for school infrastructure since 2008.
- By sharing SAVE funding growth, this plan will provide a long-term source of funding for school infrastructure and water quality and will not raise taxes.

10 Cent Redemptions HSB 507 (Died first Funnel): An act relating to the refund values paid upon return of beverage containers.

Bottle Bill Repeal HSB 510 (Died first Funnel): An act repealing the beverage containers control program

Source – ISAC
Update newsletters

Taxable Valuations by Year

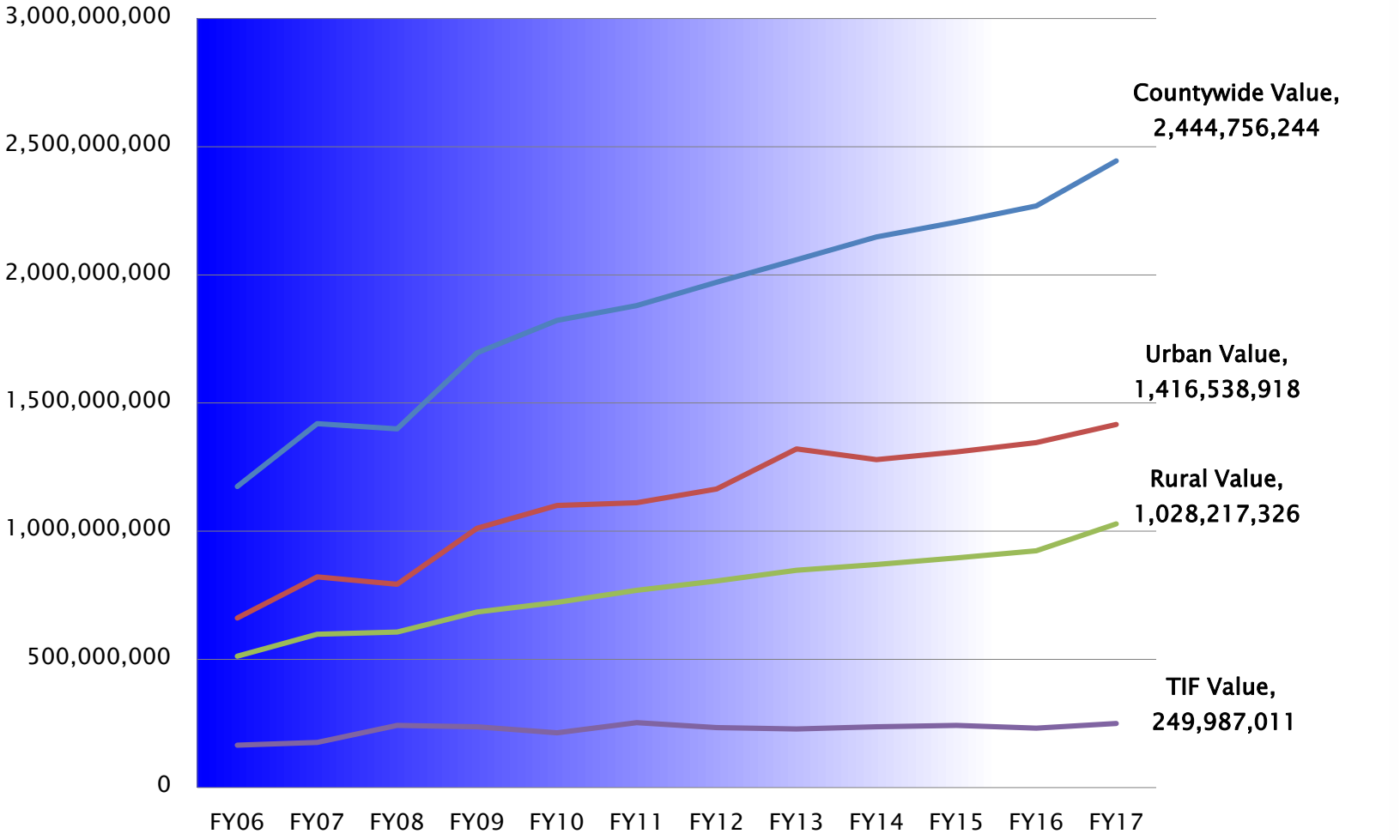
Taxable Valuations over the years in Dickinson County
(including gas & electric utility valuations)

Tax Year	Total County Value	Rural Value	TIF Value
FY 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
FY 2016	2,269,335,385	923,754,145	231,137,706
FY 2017	2,444,756,244	1,028,217,326	249,987,011

Source – Dept of Management

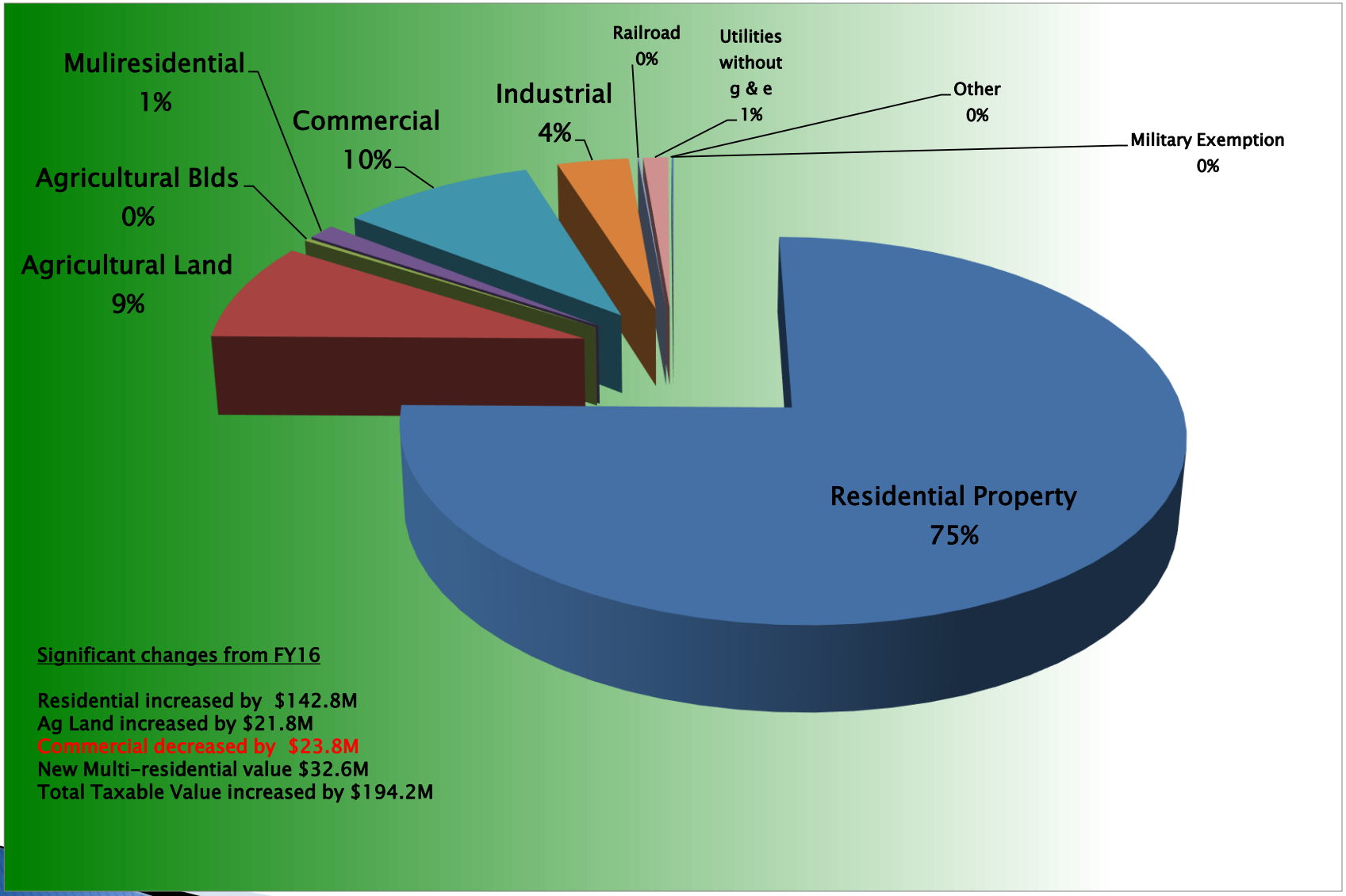
Dickinson County Property Taxable Valuations by year

including gas & elec utilities



Source – Dept of Management

FY 2017 Taxable Valuations by Class

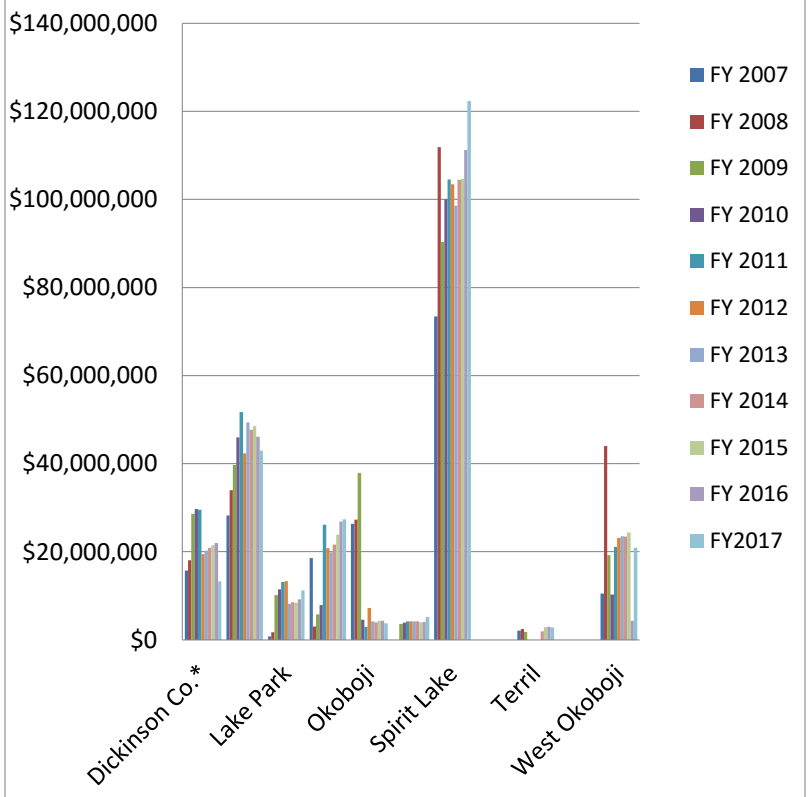


Significant changes from FY16

Residential increased by $142.8M
Ag Land increased by $21.8M
Commercial decreased by $23.8M
New Multi-residential value $32.6M
Total Taxable Value increased by $194.2M

Source – Dept of Management

Taxable Value in TIF Districts

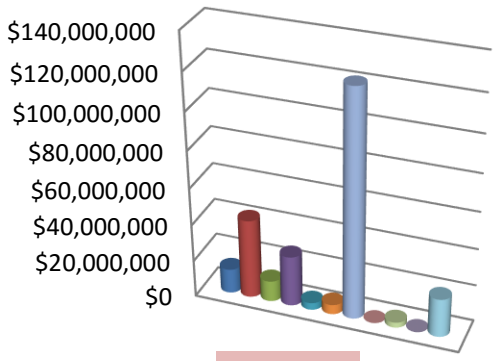


*Dickinson County includes all joint city/county TIF Districts

FY 2017

Dickinson County reduced $8.7 M in TIF Value
Arnolds Park reduced $3.1 M in TIF Value
Spirit Lake increased $11.1 M in TIF Value
West Okoboji increased $16.5 M in TIF Value

Dickinson County is 9th in the State for untaxable values due to TIF Districts

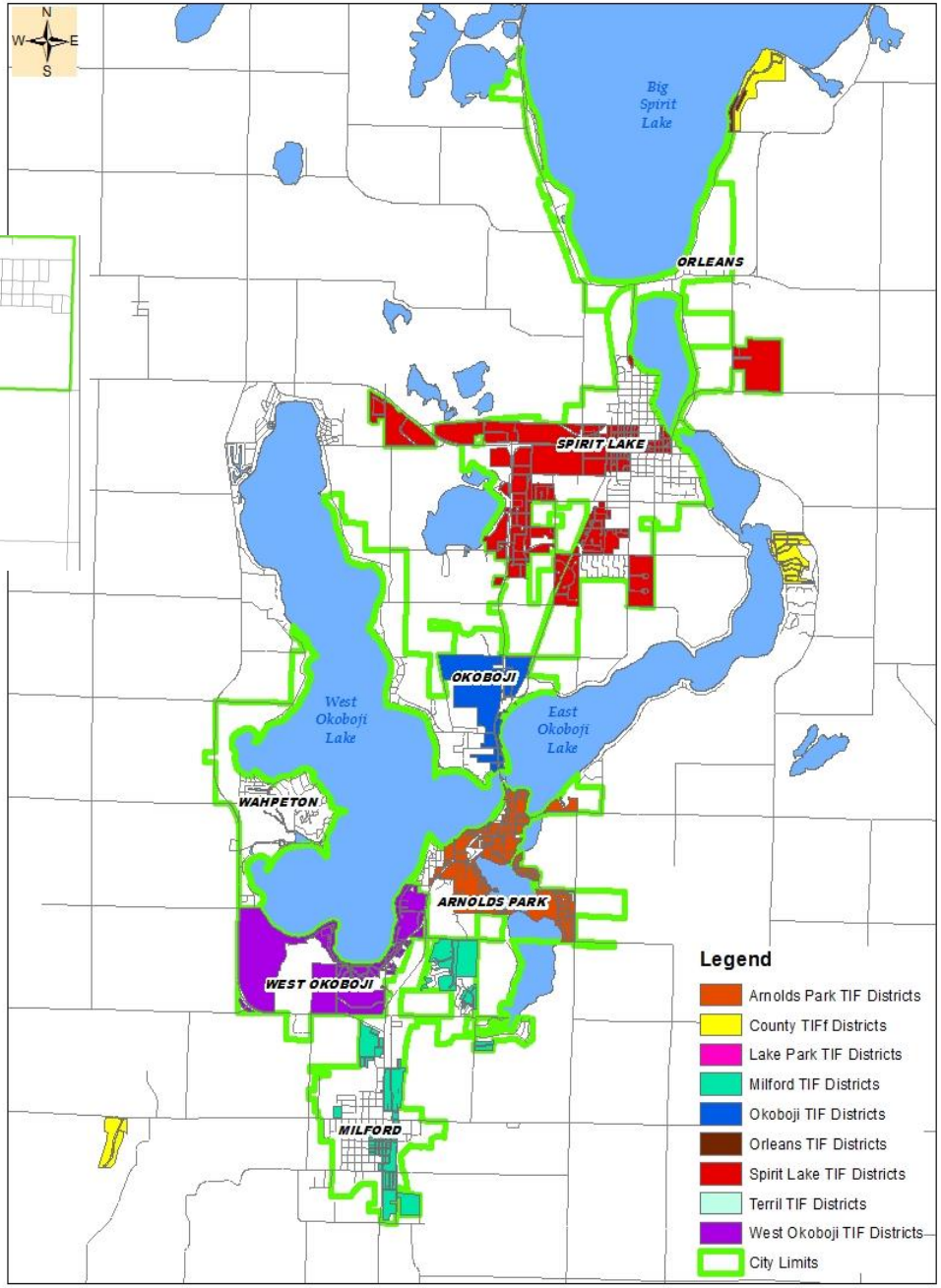


	FY 2017
Dickinson Co.	$13,273,302
Arnolds Park	$42,977,698
Lake Park	$11,245,343
Milford	$27,405,554
Okoboji	$3,788,824
Orleans	$5,194,510
Spirit Lake	$122,314,713
Superior	$0
Terril	$2,818,753
Wahpeton	$0
West Okoboji	$20,876,214

Source – Dept of Management

City & County Active TIF Districts

Lake Park TIF



Terril TIF

Maps provided by the GIS Dept.

Fund Balances by year – FY17 Budget

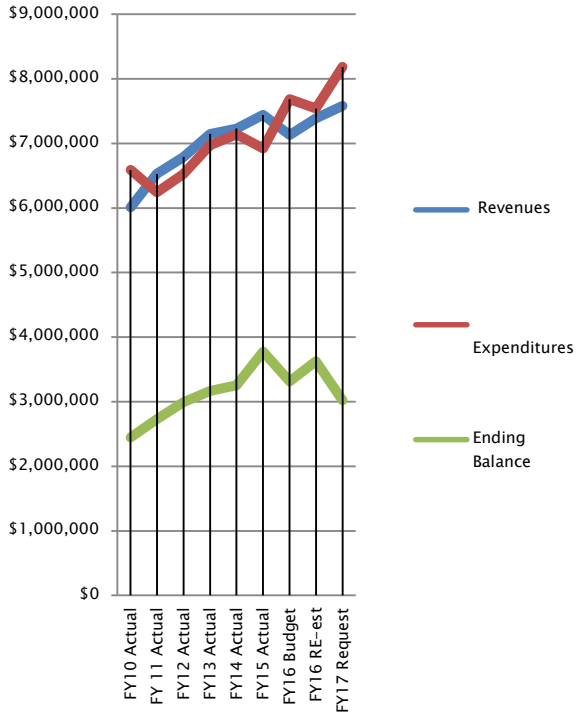
01 GENERAL BASIC	FY14	FY15	FY15	FY16	FY16	FY17
	ACTUAL	Budget	Actual	BUDGET	FY 16 re-est	Budget Request
Beginning Balance	$3,166,566	$2,950,071	$3,256,344	$3,777,016	$3,777,034	$3,625,413
Revenues	$7,230,011	$7,240,874	$7,441,537	$7,218,972	$7,388,654	$7,580,390
Expenditures	$7,140,233	$7,428,508	$6,920,865	$7,683,412	$7,540,275	$8,185,586
Ending Balance	$3,256,344	$2,762,437	$3,777,016	$3,312,576	$3,625,413	$3,020,217
	46%	37%	55%	43%	48%	36.9%

10 MENTAL HEALTH	FY14	FY15	FY15	FY16	FY16	FY17
	Actual	Budget	Actual	Budget	FY16 re-est	Budget Request
Beginning Balance	$176,667	$594,811	$647,266	$649,061	$649,061	$576,299
Revenues	$960,796	$887,177	$541,049	$414,164	$448,995	$421,944
Expenditures	$490,197	$887,132	$539,254	$826,871	$521,757	$542,702
Ending balance	$647,266	$594,856	$649,061	$236,354	$576,299	$455,541
	132%	67%	120%	29%	110%	83.9%

11 RURAL BASIC	FY14	FY15	FY15	FY16	Fy16	FY17
	Actual	Budget	Actuals	Budget	FY16 re-est	Budget Request
Beginning Balance	$655,339	$702,019	$757,117	$989,770	$989,770	$1,234,720
plus Revenues	$2,420,495	$2,466,132	$2,649,429	$2,530,767	$2,725,025	$2,981,377
less Expenditures	$2,318,717	$2,447,286	$2,416,775	$2,505,743	$2,480,075	$2,835,980
Ending balance	$757,117	$720,865	$989,770	$1,014,794	$1,234,720	$1,380,117
	33%	29%	41%	40%	50%	48.7%

20 SECONDARY ROADS	FY14	FY15	FY15	FY16	Fy16	FY17
	Actual	Budget	Actual	Budget	FY16 re-est	Budget Request
Beginning Balance	$2,677,067	$2,035,451	$2,868,279	$3,044,145	$3,472,986	$3,515,175
plus Revenues	$5,116,146	$5,273,754	$4,897,420	$5,244,732	$5,636,039	$6,195,105
less Expenditures	$4,924,934	$5,983,270	$4,292,713	$7,028,350	$5,593,850	$8,198,000
Ending balance	$2,868,279	$1,325,935	$3,472,986	$1,260,527	$3,515,175	$1,512,280
	58%	22%	81%	18%	63%	18.4%

General Fund
Revenue, Expenses,
& Fund Balances



Source – Auditor's office

Fund Balances for FY17

FY17 BUDGET lowered levy .10

$12,318,098	beg.bal.	$21,233,318	revenue	$23,685,138	expend.	$9,866,278	end.bal.

GENERAL= beg.bal $4,749,677 revenue $8,043,390 expend. $8,716,286 end.bal. $4,076,781

0001-GENERAL BASIC	0008-D.C.Cons.Bd. Capital (restricted)	1500-Bldg.& Grounds (assigned)	0022-Econ.Dev (assigned)	0027-Land Acq. (restricted)	3600-County Farm (restricted)
$3,625,414 beg.bal.	$59,986	$721,829	$35,500	$20,889	$286,059
$7,545,390 revenue	$51,500	$27,000	$0	$25,000	$54,000
$35,000 trans.in	$0	$225,000	$80,500	$0	$0
$671,080 trans.out	$0	$0	$0	$0	$0
$7,514,506 expend.	$100,000	$240,200	$85,500	$35,000	$70,000
$3,020,218 end.bal.	$11,486	$733,629	$30,500	$10,889	$270,059
36.90%					

2000-DEBT SERVICE <----restricted---->	2001-DEBT SERVICE-GO Bond'07
$43,627 beg.bal.	$65,135 beg.bal.
$1,269,712 revenue	$0 revenue
$278,615 trans.in	$56,897 trans.in
$0 trans.out	$0 trans.out
$1,538,558 expend.	$104,350 expend.
$53,396 end.bal.	$17,682 end.bal.
3.47%	16.94%

Transfer In=	$3,788,277
Transfer Out=	$3,788,277

SPECIAL REV= beg.bal $7,459,659 revenue $11,584,704 expend. $13,325,944 end.bal. $5,718,419

0010-Mental Health	0011-Rural Basic	0020-Secondary Road
$576,298 beg.bal.	$1,234,720 beg.bal.	$3,515,188 beg.bal.
$421,944 revenue	$2,981,377 revenue	$3,500,957 revenue
$0 trans.in	$0 trans.in	$2,694,148 trans.in
$0 trans.out	$2,498,568 trans.out	$0 trans.out
$542,702 expend.	$337,412 expend.	$8,198,000 expend.
$455,540 end.bal.	$1,380,117 end.bal.	$1,512,293 end.bal.
83.94%	48.66%	18.45%

Source – Auditor's office – all funds except Urban Renewal & LMI

Discretionary Funding FY17

	Discretionary Funding Requests			
Fund	**Organization**	**FY2015 budget**	**FY16 Budget**	**FY17 Budget**
Gen-01	CAASA Grant - Domestic Violence	$7,500.00	$7,500.00	$7,500.00
Gen-34	Historic society	$17,712.00	$18,155.00	$18,155.00
Gen-01	Trails Development (Fund 21)	$0.00	$0.00	$0.00
Gen-60	Compass Pointe	$16,667.00	$16,955.00	$16,935.00
Econ Dev 22	Water Quality Educational event	$0.00	$0.00	$5,000.00
Econ Dev 22	Future Development	$10,000.00	$10,000.00	$55,000.00
Econ Dev 22	local Industries (Corridor)	$25,000.00	$25,000.00	$25,000.00
Econ Dev 22	Western Iowa Tourism	$500.00	$500.00	$500.00
Gen-01	Ice Hockey Rink	$10,000.00	$5,000.00	$0.00
Gen-01	NW Iowa Area Agency on Aging now Elderbridge	$10,886.40	$13,780.25	$14,031.00
Gen-01	RSVP/Will alternate	$0.00	$1,250.00	$1,250.00
Gen-01	Voluntary Action Center-ISP	$2,500.00	$1,250.00	$1,250.00
Gen-01	Rides	$16,406.00	$16,406.00	$16,406.00
Gen-01	Upper Des Moines	$16,472.00	$16,472.00	$16,500.00
Gen-01	Discovery House	$12,000.00	$12,000.00	$12,000.00
Gen-01	Senior Centers	$1,800.00	$1,800.00	$1,800.00
Gen-01	County Fair Board	$32,400.00	$32,400.00	$32,400.00
Gen-01&05	Animal Shelter	$5,000.00	$2,600.00	$2,600.00
Rural-01	Water Quality Commission	$84,600.00	$84,600.00	$84,600.00
Gen-01	**Northwest Iowa Regional Housing Trust**	$7,489.00	$9,354.00	$9,354.00
Gen-01	**YMCA-$10,000 for 5 years**	$0.00	$0.00	$0.00
		$276,932.40	**$275,022.25**	**$320,281.00**
	County Improvement discretionary funding			
Gen-23	Public Health-required	$146,000.00	$146,000.00	$146,000.00
Rural-33	County Libraries - required	$58,000.00	$58,000.00	$58,000.00
Gen-99 per Referendum	Okoboji Tourism Com (Hotel/Motel agreement)	$26,030.00	$26,000.00	$26,000.00
SecRd-20	Milford Shop	$1,200,000.00	$1,300,000.00	$1,300,000.00
Gen-01	Study (unspecified)	$20,000.00	$20,000.00	$20,000.00
Gen-01	Consultant-Health Insurance	$0.00	$0.00	$30,000.00
Rural-01	Recycling	$43,804.00	$44,290.00	$45,000.00
Rural-01	Sirens	$35,280.00	$45,000.00	$9,000.00
Gen-01 Trans	Building & Grounds transfer	$0.00	$100,000.00	$225,000.00
OH fund 3600	Oak Haven -misc repairs	$30,000.00	$120,000.00	$70,000.00
Gen-01 Trans	Trails Maintenance (fund 25)	$125,000.00	$170,000.00	$170,000.00
		$1,684,114.00	**$2,029,290.00**	**$2,099,000.00**
	Total discretionary	**$1,961,046.40**	**$2,304,312.25**	**$2,419,281.00**
		Change from previous yr.	**$343,265.85**	**$114,968.75**
County Discretionary expenses already counted in Transfers				
Bld - 1500	Security upgrades, underground lighting	$20,000.00	$30,000.00	$115,200.00
[illegible]	Energy savings project or church	$100,000.00	$100,000.00	$125,000.00

Payroll & Benefits Information

Please note that past years are actual dollars but the information related to FY2017 is from the proposed budget & from the most recent FY2016 forecasted year end.

FY17 Salary Increases:

2.3% salary increase for all elected officials – Comp Board

2.3% salary increase for all non-elected non-union employees

2.5% salary for all union employees per contract

Exceptions:

The IT Director has taken on additional work maintaining a central data base for all cities' police departments.
The Recorder has put together a merit system for increases within the Recorder's office.

Source – Supervisors' Budget meetings

Payroll history with fica & ipers

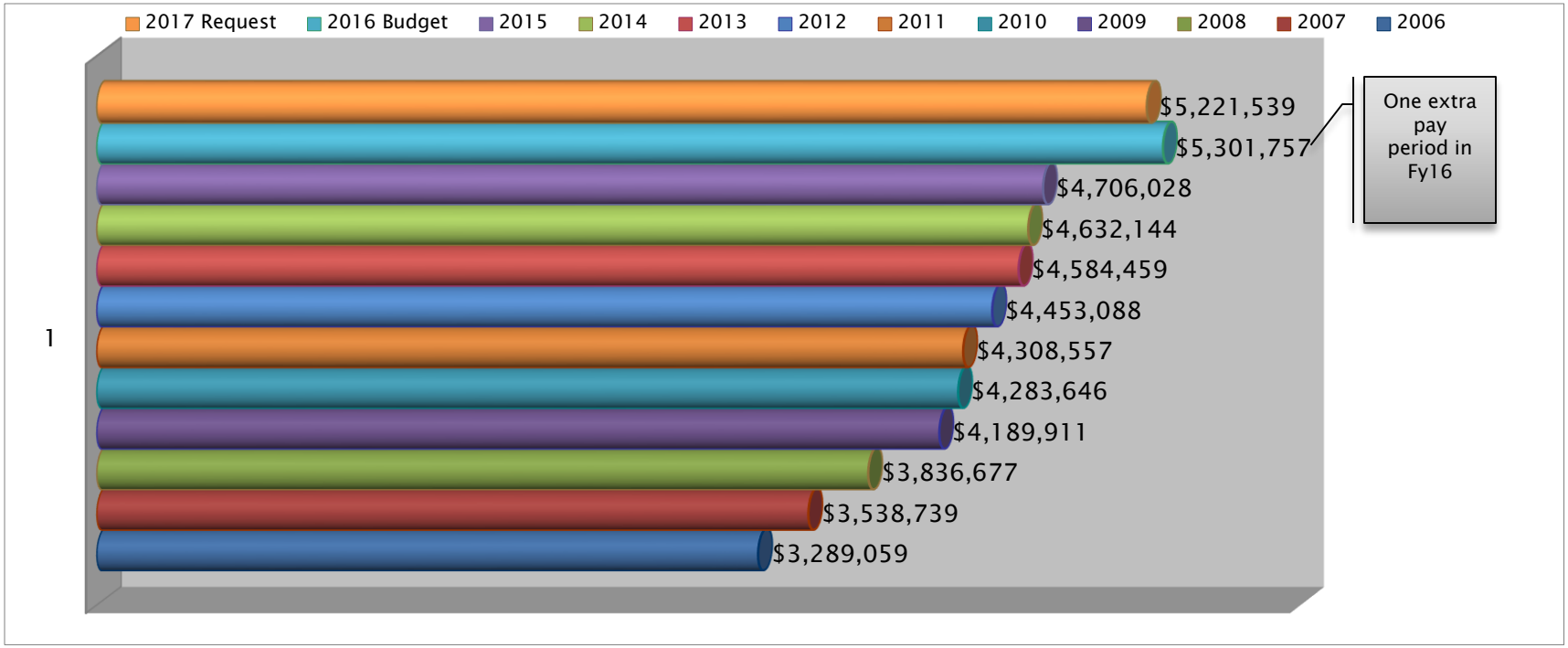
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016 budget	2017 Request
% of increase	3% all/ 2% supervisors	5% elected/ 3% all others	4% all	4% all	4% all	Aud 5%,(Rec, Treas, Sheriff 4.5%), Attorney 4%, 3.5% all others	0% all except 3.5% roads union & non-union	3% all non-union 1% union $20,000 increase for Co Attorney	2.5% for all	5% Sheriff,5% Co Attny, 3% all others, $10,000 Co Attny for fulltime changes	2.7% for all	2.5 for all, except Com Center & jailers 5%, some additional for a merit or under range.	2.3% for non-union 2.5 for union Special merit requests by IT & Recorder
Supervisors	$136,379	$140,614	$146,925	$152,657	$159,952	$166,145	$166,677	$173,904	$179,823	$184,936	$189,993	$203,395	$201,105
Auditor	$189,206	$196,786	$209,906	$216,231	$243,534	$264,248	$266,384	$234,506	$235,578	$231,440	$235,734	$272,982	$278,928
Treasurer	$172,368	$188,484	$209,156	$262,788	$294,997	$306,912	$307,256	$331,147	$342,912	$354,787	$369,539	$395,675	$390,432
Co Attorney	$343,462	$364,918	$385,692	$409,084	$439,529	$444,082	$404,263	$439,066	$443,443	$463,141	$472,994	$491,578	$485,491
Sheriff	$654,463	$678,256	$694,205	$728,457	$760,545	$751,895	$784,717	$797,935	$838,149	$869,758	$911,461	$873,219	$924,161
Communications (01-05-1040)	$147,502	$159,340	$186,974	$285,350	$250,875	$257,433	$261,811	$336,672	$253,388	$266,465	$279,870	$348,178	$348,178
Recorder	$113,784	$118,912	$137,577	$156,357	$167,567	$180,442	$154,104	$176,909	$171,378	$193,130	$197,224	$217,381	$217,536
Veterans	$6,675	$20,003	$34,685	$34,982	$36,248	$37,544	$46,361	$39,026	$47,921	$49,430	$50,713	$54,614	$56,010
Conservation	$190,508	$215,806	$215,286	$245,533	$270,950	$268,912	$297,644	$334,881	$399,968	$387,804	$368,173	$480,780	$430,834
Trails	$0	$0	$22,244	$22,740	$28,174	$31,790	$31,966	$32,278	$32,565	$33,460	$34,360	$36,745	$37,590
Community Services	$22,423	$24,343	$24,786	$25,951	$29,020	$31,190	$31,266	$32,487	$33,473	$34,563	$20,458	$19,709	$10,084
Data Processing	$6,639	$38,409	$42,335	$22,500	$113,143	$119,389	$120,230	$123,530	$127,756	$131,309	$143,659	$145,501	$145,397
Physical Planning	$78,195	$80,867	$84,286	$87,587	$91,552	$94,848	$95,261	$99,685	$102,999	$113,165	$104,256	$112,830	$121,547
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	$3,313,388	$3,378,434	$3,652,587	$3,647,293
Total Mental Health Fund	$4,814	$32,068	$45,984	$47,779	$55,517	$57,416	$51,884	$53,996	$56,766	$58,084	$77,901	$90,020	$97,044
Roadside Manager												$0	$80,160
Weed Commission	$11,340	$11,680	$12,148	$12,792	$13,338	$13,842	$13,879	$14,434	$16,431	$15,279	$15,690	$16,795	$16,542
Total Rural Basic Fund	$11,340	$11,680	$12,148	$12,792	$13,338	$13,842	$13,879	$14,434	$16,431	$15,279	$15,690	$16,795	$96,702
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	$1,245,393	$1,234,003	$1,542,350	$1,380,500
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	$1,245,393	$1,234,003	$1,542,350	$1,380,500
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	$4,632,144	$4,706,028	$5,301,752	$5,221,539

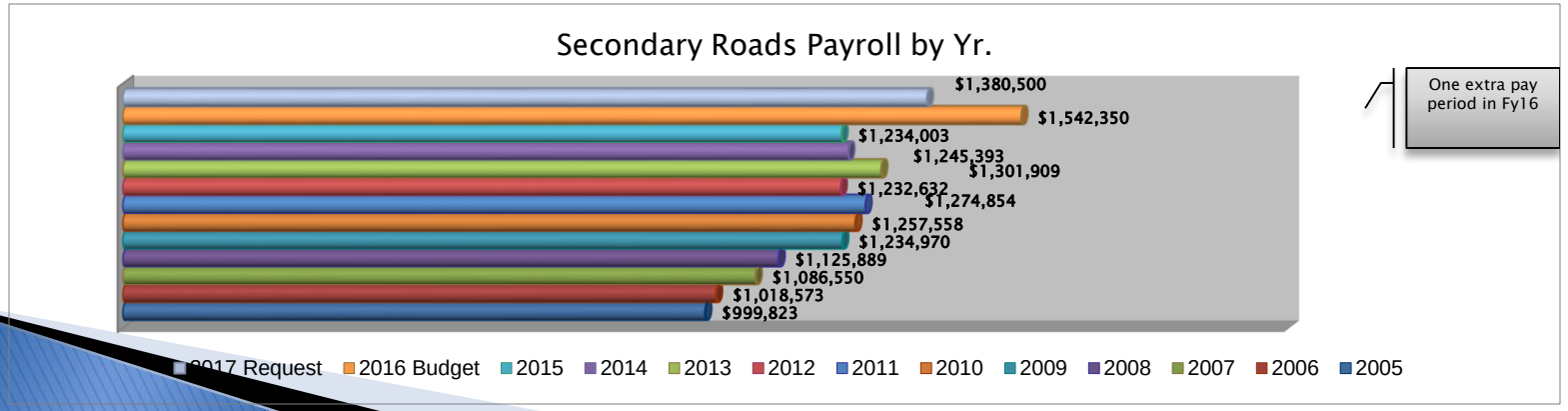
All increases shown reflect both % increases and new staff salaries with fica & ipers

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

Source – Auditor's office

Total County Payroll over all Funds by Year includes fica & ipers

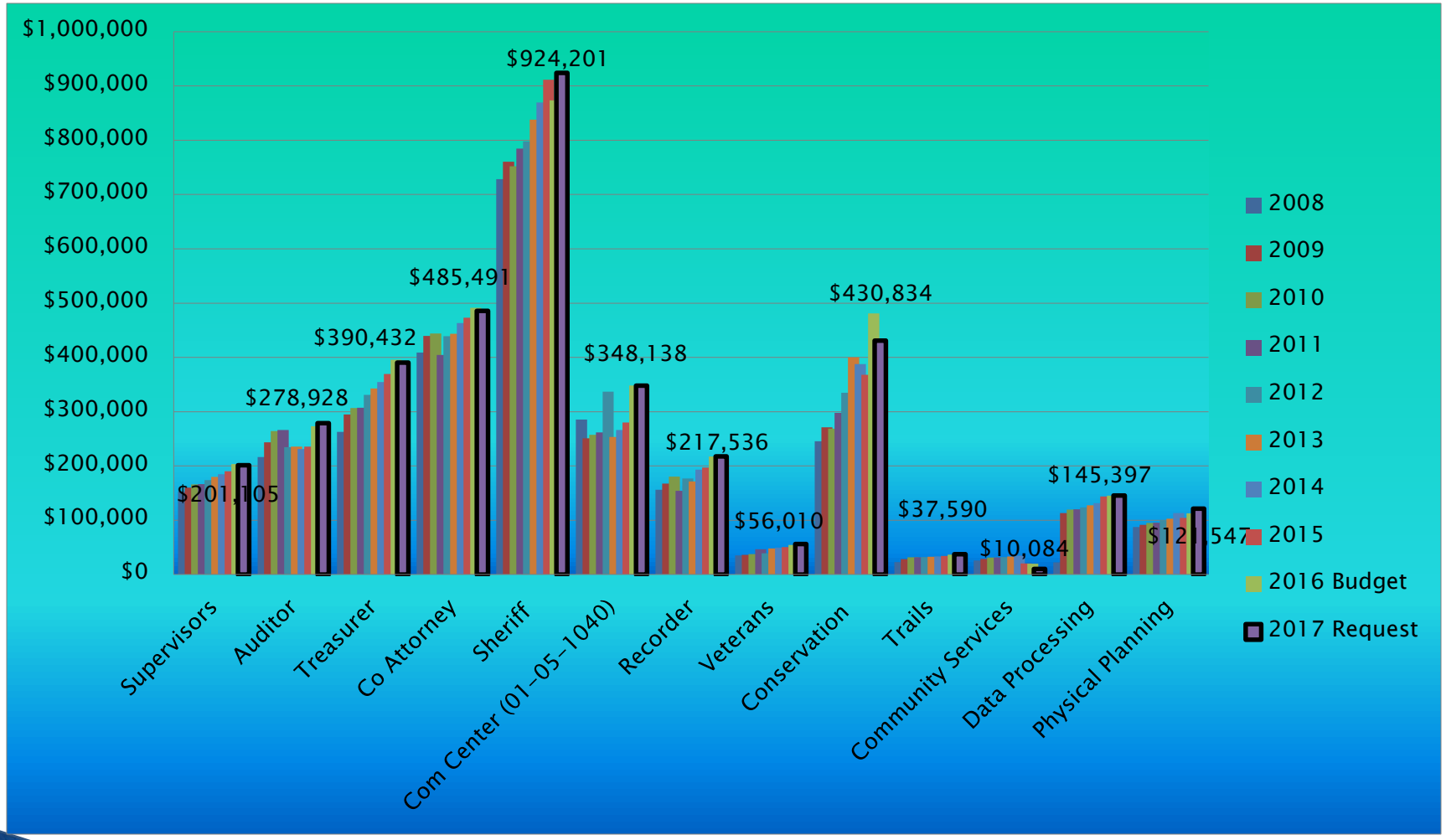




Source – Auditor's office

General Fund Payroll by Department by Year

Includes fica & ipers



Source – Auditor's office

Group Health & Dental Insurance Costs

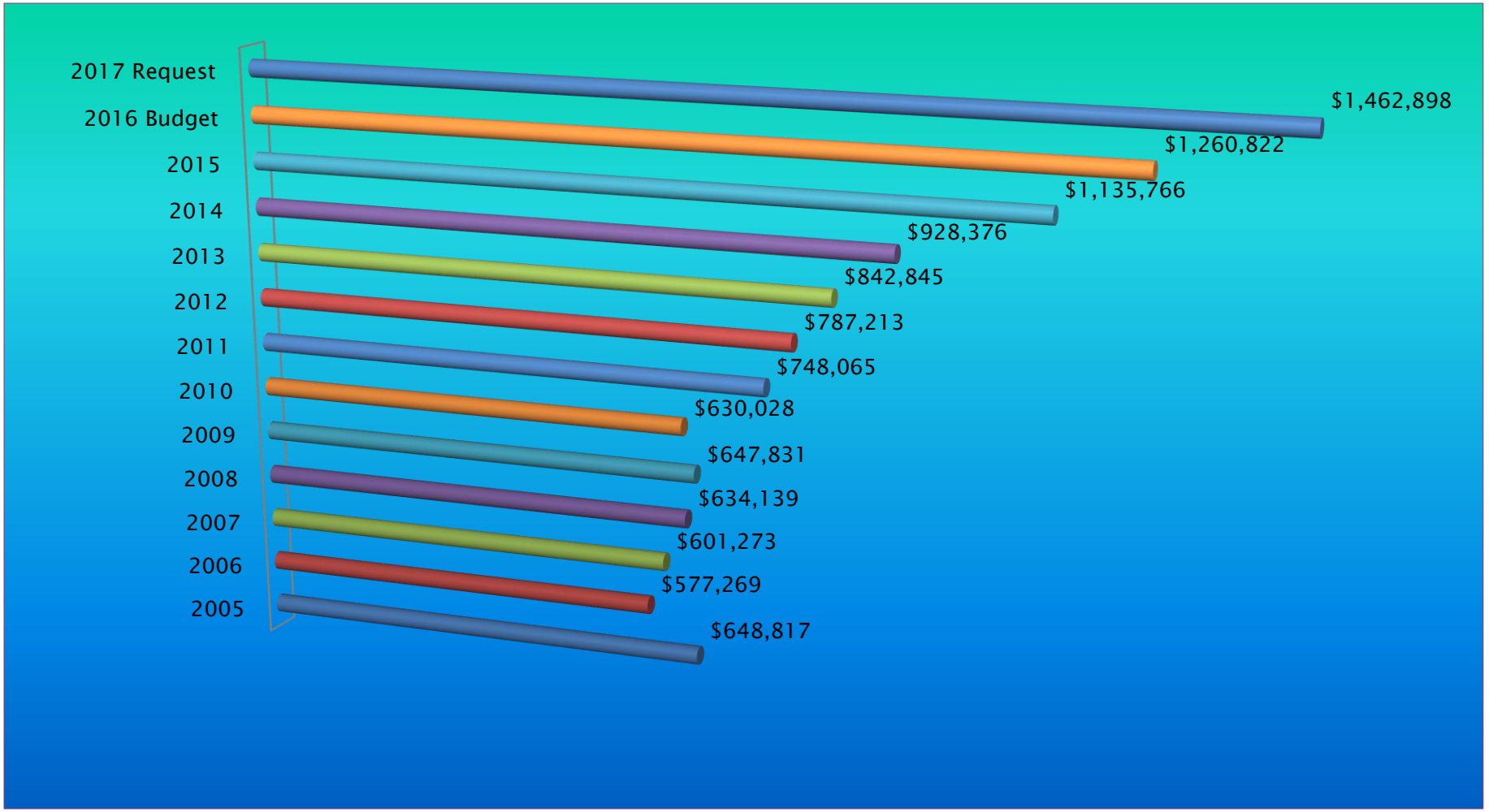
FISCAL YEAR	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	FY15	Fy16 Budget	17 Request
% Rate change	23%	County changed plans & self fund amount	1%	4%	-1.30%	0.30%	17%	4.50%	6%	5%	2.50%	7.50%	20%-5% Wellness 15%
General Fund	$435,182	$387,298	$395,696	$425,956	$441,111	$432,002	$512,271	$551,659	$606,345	$676,699	$717,043	$905,298	$1,028,326
Secondary Roads	$201,336	$179,381	$194,601	$197,409	$196,081	$187,636	$223,482	$222,665	$223,351	$237,333	$263,302	$330,000	$400,000
Mental Health fund	$12,299	$10,590	$10,976	$10,774	$10,639	$10,390	$12,312	$12,889	$13,149	$14,344	$20,603	$25,524	$34,572
Total County Funds	$648,817	$577,269	$601,273	$634,139	$647,831	$630,028	$748,065	$787,213	$842,845	$928,376	$1,000,948	$1,260,822	$1,462,898

FISCAL YEAR	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 Request
Total County Funds	$648,817	$577,269	$601,273	$634,139	$647,831	$630,028	$748,065	$787,213	$842,845	$928,376	$1,135,766	$1,260,822	$1,462,898

Costs include rate changes, employees switching plans, and new employee additions. Budgeted dollars include health & dental rates, risk factor for self –funding, & admin cost for self-funding.

Source – Auditor's office

Group Health & Dental Insurance Costs



Costs include rate changes, employee switching plans and new employee additions. Budgeted cost include health & dental rates, risk factor for self –funding, admin cost for self-funding.

Source – Auditor's office

General Fund

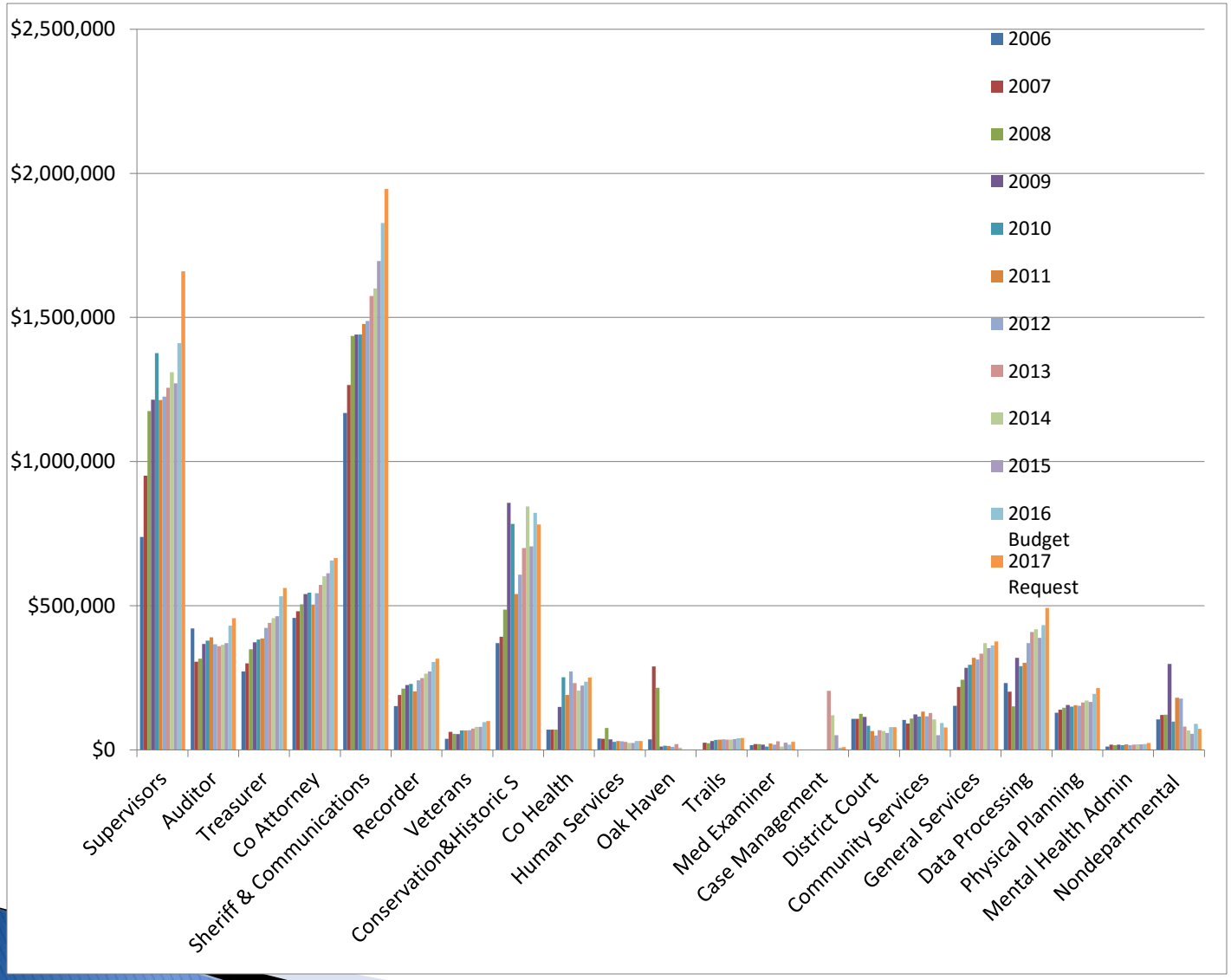
Expenses & Revenues

General Fund Department Expense by Year

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016 Budget	2017 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	$1,310,040	$1,271,110	$1,411,093	$1,660,121
Auditor	$279,559	$421,138	$305,796	$316,688	$367,314	$378,429	$390,463	$366,489	$359,331	$364,281	$370,031	$430,546	$456,730
Treasurer	$250,054	$271,556	$300,311	$349,426	$372,912	$383,062	$386,007	$422,614	$440,797	$457,109	$463,725	$532,262	$561,659
Co Attorney	$429,532	$457,310	$480,335	$505,151	$540,536	$544,979	$504,038	$542,843	$571,715	$601,513	$612,928	$656,306	$665,776
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	$1,599,880	$1,695,864	$1,827,129	$1,945,846
Recorder	$162,602	$151,517	$190,276	$212,140	$224,960	$228,628	$202,728	$241,273	$248,673	$264,214	$271,965	$304,295	$316,672
Veterans	$22,233	$37,904	$62,666	$55,651	$54,315	$66,693	$66,996	$68,168	$74,008	$79,399	$80,077	$96,085	$100,286
Conservation&Historic S	$347,582	$369,876	$392,671	$486,829	$856,458	$783,775	$540,337	$608,028	$700,030	$844,605	$705,718	$821,747	$782,223
Co Health	$70,104	$70,128	$70,073	$70,093	$148,604	$252,136	$189,784	$272,275	$231,286	$205,544	$222,721	$236,000	$251,000
Human Services	$37,486	$39,415	$38,512	$75,327	$36,276	$27,583	$30,466	$29,628	$28,059	$24,017	$23,665	$31,000	$31,000
Oak Haven	$16,816	$36,759	$289,605	$214,826	$11,714	$13,906	$13,018	$10,800	$20,000	$7,400	$0	$0	$0
Trails	$0	$0	$24,680	$23,205	$30,326	$34,653	$35,301	$36,027	$34,968	$35,512	$37,461	$39,945	$41,090
Med Examiner	$5,980	$16,034	$20,203	$20,224	$18,497	$11,611	$21,996	$18,419	$29,719	$10,964	$24,892	$18,000	$28,000
Case Management									$204,431	$120,134	$50,373	$7,500	$9,000
District Court	$95,744	$107,840	$107,852	$124,743	$114,634	$83,930	$65,419	$50,140	$68,011	$64,942	$58,203	$78,800	$78,800
Community Services	$107,919	$103,366	$91,572	$108,702	$122,969	$115,068	$132,184	$115,759	$127,356	$105,473	$50,856	$93,517	$78,134
General Services	$88,304	$152,827	$218,532	$243,372	$284,499	$294,705	$319,272	$312,899	$333,329	$370,113	$352,924	$362,039	$375,570
Data Processing	$169,590	$231,757	$201,384	$150,552	$318,739	$290,362	$301,956	$370,409	$408,279	$418,103	$388,018	$433,035	$492,299
Physical Planning	$119,938	$128,858	$139,079	$145,660	$155,306	$149,661	$155,111	$152,468	$164,413	$170,908	$166,001	$194,158	$214,425
Mental Health Admin	$7,686	$11,121	$18,480	$16,263	$17,600	$16,015	$18,868	$16,402	$17,856	$19,327	$18,934	$19,955	$23,955
Nondepartmental	$67,461	$105,799	$120,785	$121,582	$298,046	$97,900	$180,870	$177,604	$80,402	$66,775	$55,399	$90,000	$73,000
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	$7,140,253	$6,920,865	$7,683,412	$8,185,586

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

General Fund Expense Chart by Dept by Year



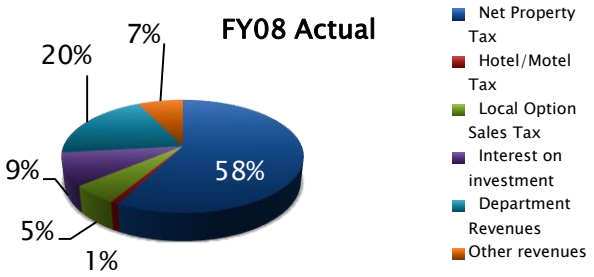
Significant Department Expense Change :

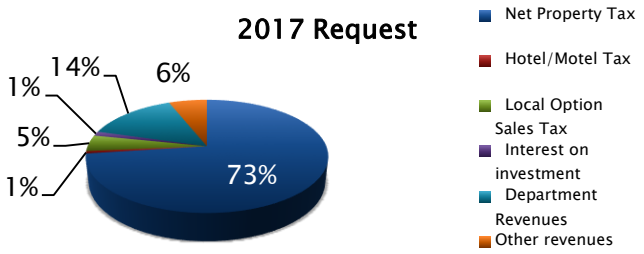
- $170k transfer to Trails Main.
- $225k transfer to Building and Grounds
- $80.5k transfer to Economic Development
- 20% increase in the Health Insurance rates
- Additional Expenses expected for the Presidential Election.
- $90,000 for replacement Sheriff's automobiles
- $30,000 for consulting services to review County Health Insurance costs and policies.
- 2.3% Increase in payroll

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

General Fund Revenues by Type by Year

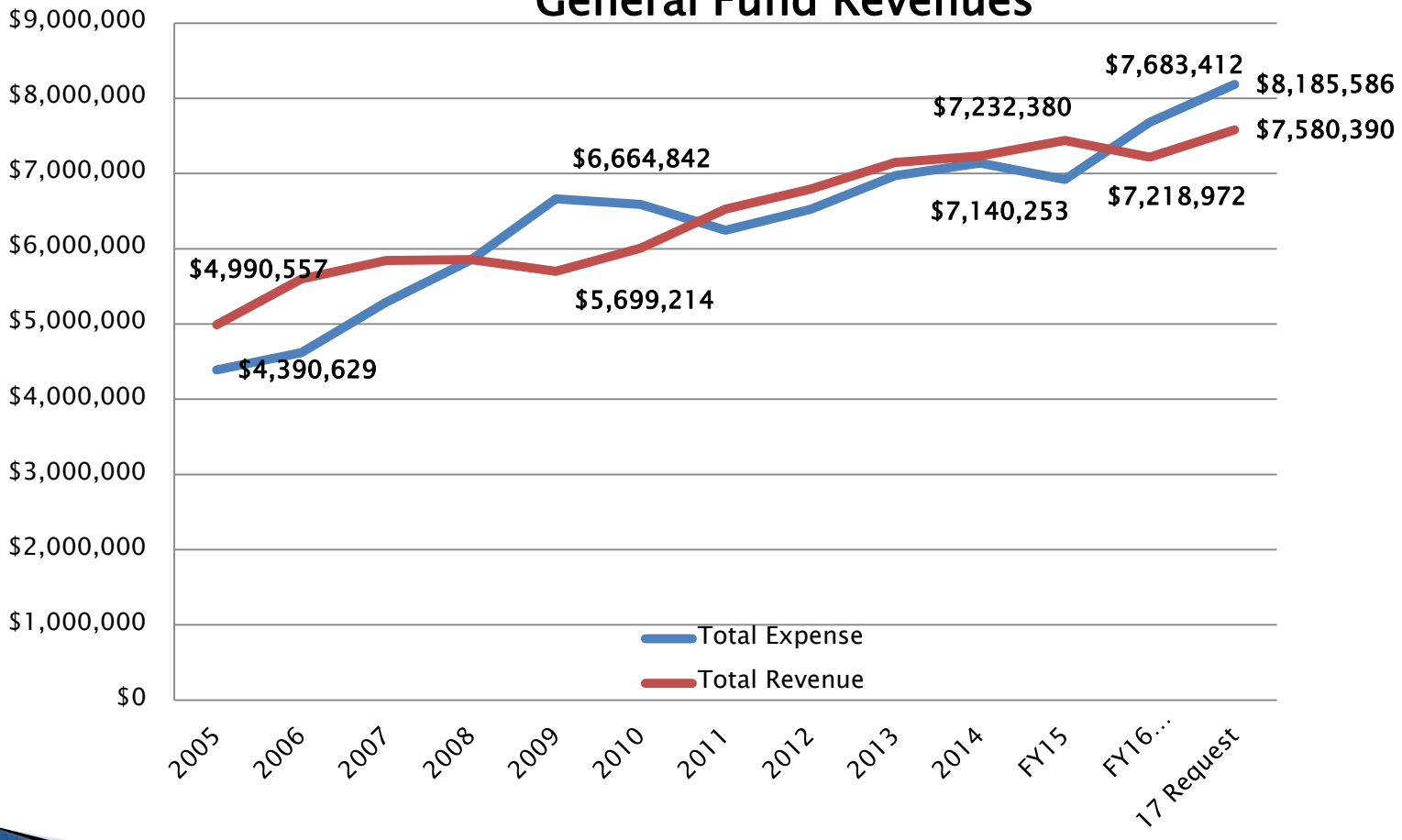
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	FY15	FY16 Budget	FY17 Request
Net Property Tax	$3,316,080	$3,636,130	$3,742,633	**$3,372,284**	$3,379,617	$3,635,646	$4,481,144	$4,704,333	$4,907,766	$5,111,447	$5,221,855	$5,323,512	$5,527,243
Hotel/Motel Tax	$65,085	$54,785	$51,412	**$51,997**	$44,047	$50,929	$51,591	$51,856	$52,573	$51,410	$52,140	$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	$273,167	$326,488	$300,000	$350,000
Interest on investment	$171,126	$386,717	$419,014	**$546,306**	$254,022	$280,758	$218,775	$179,552	$89,031	$88,777	$117,111	$90,000	**$95,000**
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	$1,307,913	$1,310,785	$1,080,520	$1,098,475
Other revenues	$294,866	$289,592	$298,470	**$418,619**	$326,807	$342,416	$356,796	$311,667	$379,456	$397,302	$413,158	$372,940	$457,672
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	$7,230,016	$7,441,537	$7,218,972	$7,580,390





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

General Fund Expenses Vs. General Fund Revenues



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

General Services

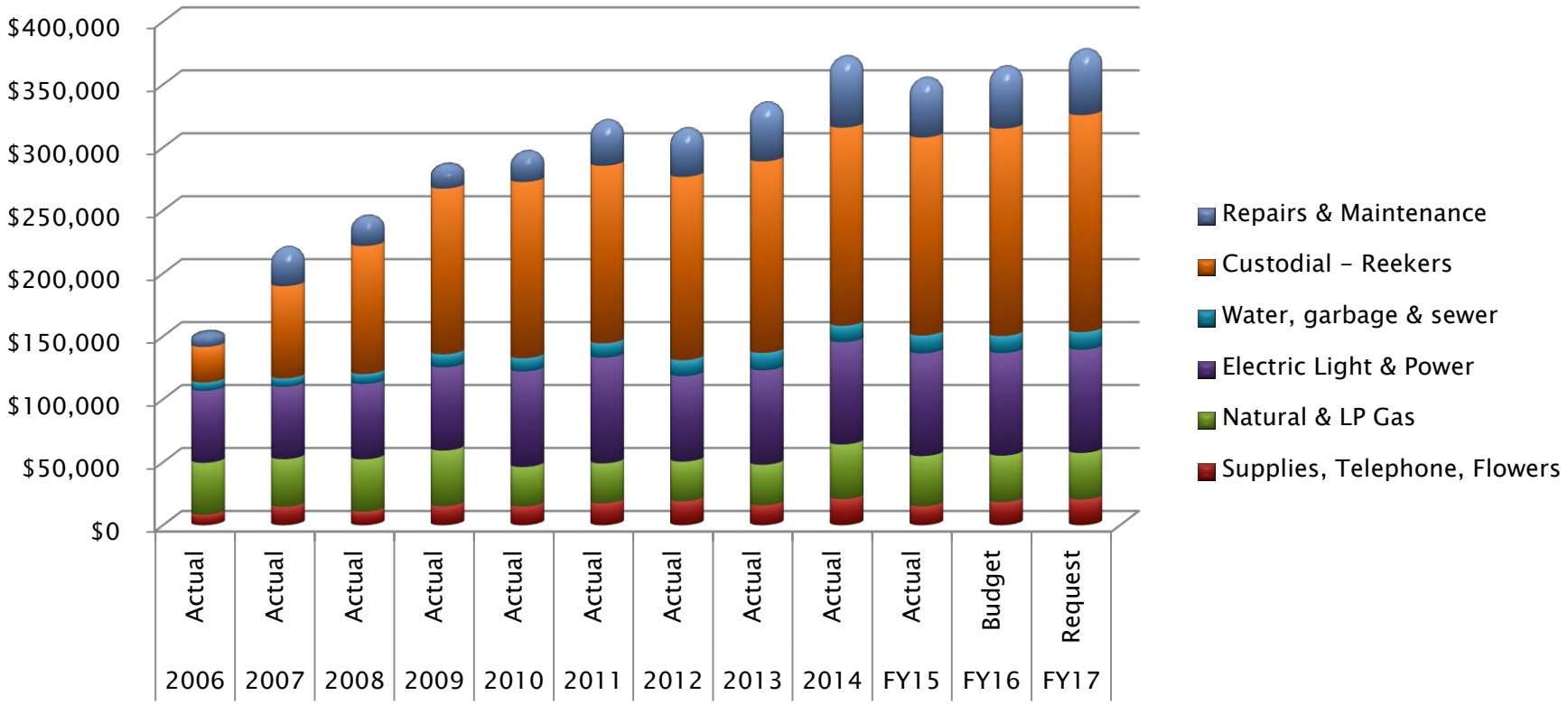
General Courthouse Maintenance and Utilities

General Services Expenses by Year

Fiscal Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	FY15	FY16	FY17
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Request
Supplies, Telephone, Flowers	$8,237	$14,599	$10,629	$14,990	$14,790	$17,341	$19,035	$15,698	$20,731	$14,958	$18,300	$20,400
Natural & LP Gas	$41,367	$37,897	$41,735	$44,344	$31,458	$31,802	$31,508	$32,348	$43,431	$39,989	$37,000	$37,000
Electric Light & Power	$57,146	$57,503	$59,852	$66,073	$75,935	$83,978	$67,880	$75,023	$81,314	$81,590	$81,500	$82,000
Water, garbage & sewer	$6,623	$6,650	$7,867	$10,360	$10,419	$11,348	$12,695	$13,803	$12,967	$14,188	$13,500	$14,000
Custodial - Reekers	$28,256	$73,257	$101,732	$131,640	$140,059	$141,079	$145,574	$152,165	$157,386	$157,270	$164,739	$172,370
Repairs & Maintenance	$9,564	$28,626	$21,557	$17,092	$22,044	$33,724	$36,207	$44,292	$54,284	$44,929	$47,000	$49,800
TOTAL	$151,193	$218,532	$243,372	$284,499	$294,705	$319,272	$312,899	$333,329	$370,113	$352,924	$362,039	$375,570

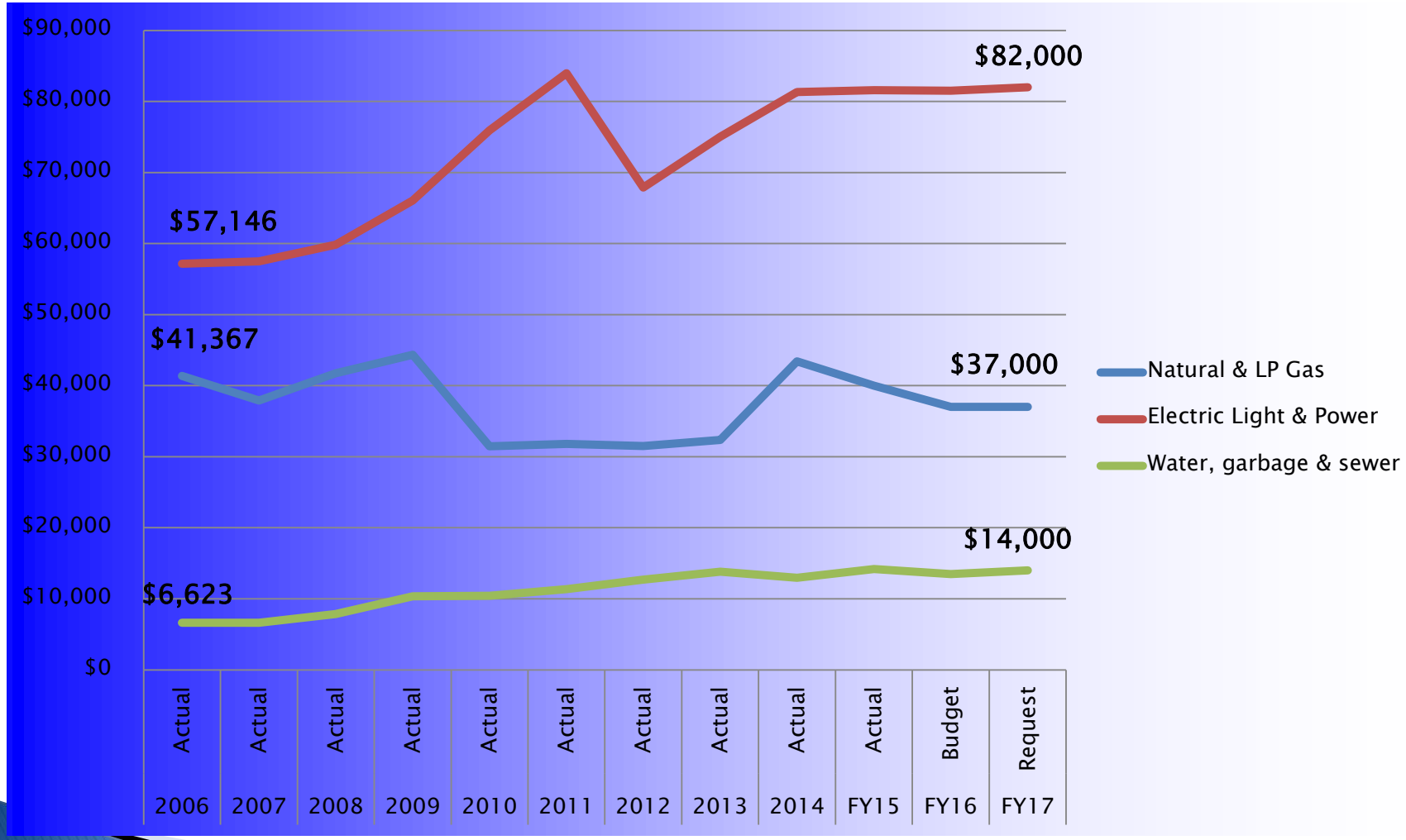
Source – Budget numbers provided by the Auditor's office.

County General Services Cost by Year



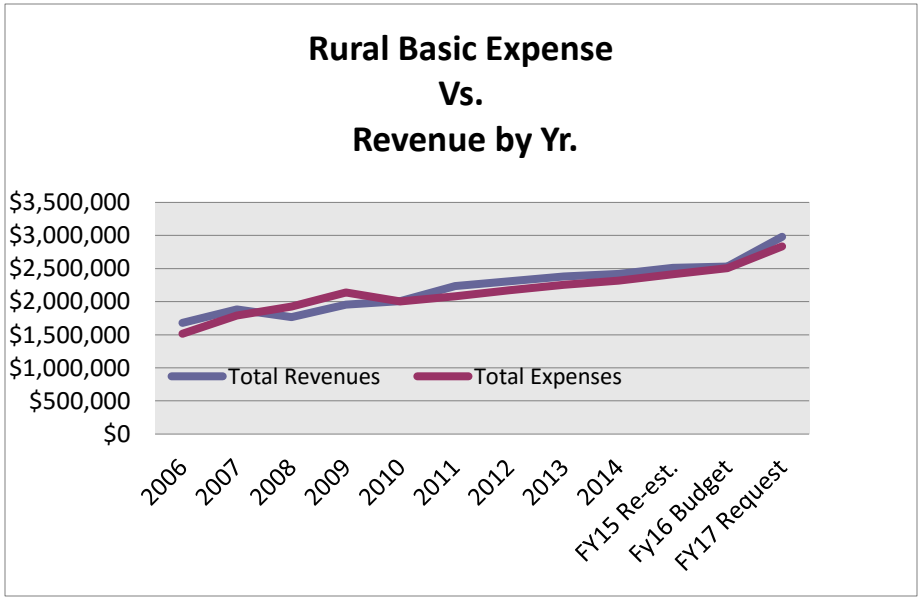
Source – Budget numbers provided by the Auditor's office.

Utilities by Type per Fiscal Year



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

Rural Basic Fund Expenses and Revenues



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

Rural Fund Expenses & Revenues by Year

Rural Basic Revenue by Year

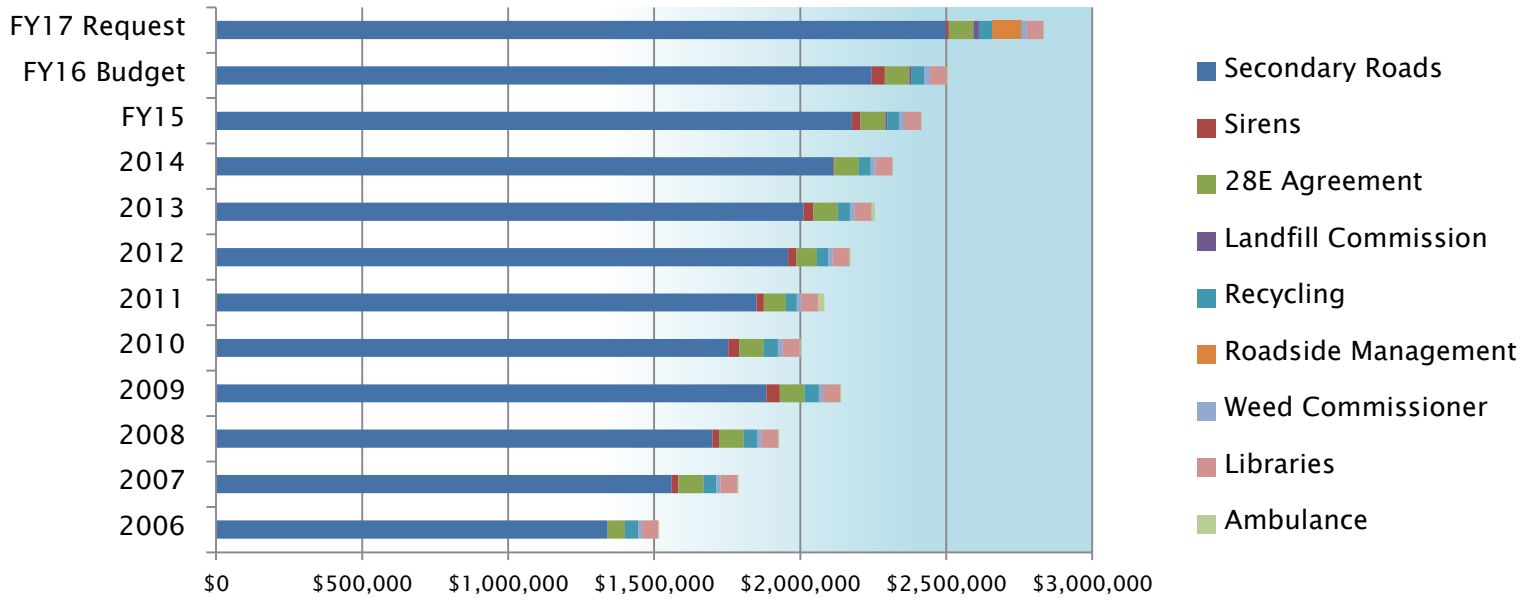
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Fy16 Budget	FY17 Request
Net property tax	$917,745	$967,461	$967,331	$1,097,790	$1,226,223	$1,341,502	$1,407,202	$1,468,376	$1,541,723	$1,588,903	$1,631,683	$1,820,783
Local Option Sales Tax	$721,971	$876,301	$761,044	$819,998	$741,437	$841,908	$850,023	$856,545	$819,501	$979,463	$825,000	$1,000,000
Commercial replacement												$87,398
Other Revenues	$41,711	$39,749	$39,391	$39,442	$41,623	$50,274	$49,612	$57,951	$59,272	$81,063	$74,084	$160,594
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	$2,420,496	$2,649,429	$2,530,767	$2,981,377

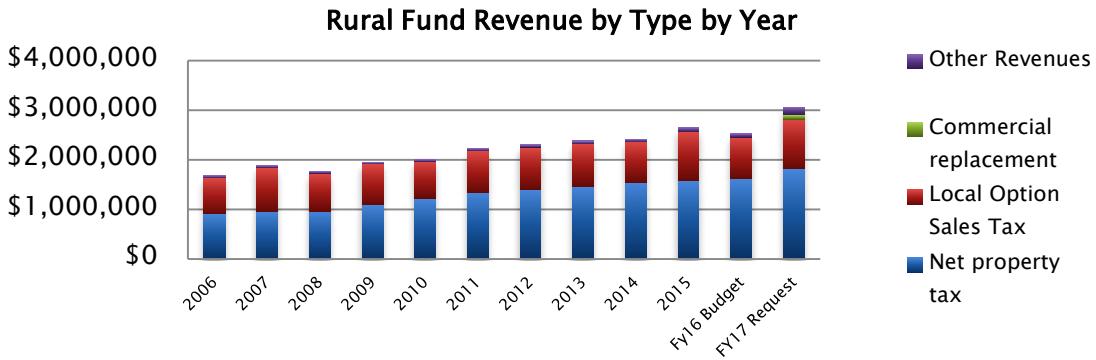
Rural Basic Expenses by Year

	2006	2007	2008	2009	2010	2011	2012	2013	2014	FY15	FY16 Budget	FY17 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	$2,244,723	$2,498,568
Sirens	$0	$23,229	$23,287	$46,154	$37,000	$25,112	$28,368	$33,267	$3,768	$29,594	$45,000	$9,900
28E Agreement	$59,220	$84,600	$84,600	$84,600	$84,600	$74,957	$70,297	$84,600	$84,600	$84,600	$84,600	$84,600
Landfill Commission										$7,318	$7,318	$18,295
Recycling	$44,700	$45,600	$45,600	$48,900	$48,000	$37,920	$37,920	$40,904	$40,211	$40,124	$44,290	$45,722
Roadside Management											$0	$99,736
Weed Commissioner	$13,291	$13,919	$14,042	$15,032	$16,638	$15,073	$15,848	$17,119	$15,946	$16,825	$18,695	$18,042
Libraries	$56,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000
Ambulance	$3,494	$3,494	$3,494	$3,494	$3,494	$21,179	$3,137	$10,435	$3,127	$3,117	$3,117	$3,117
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	$2,318,718	$2,416,776	$2,505,743	$2,835,980

Source:
Auditor's Budget Reports

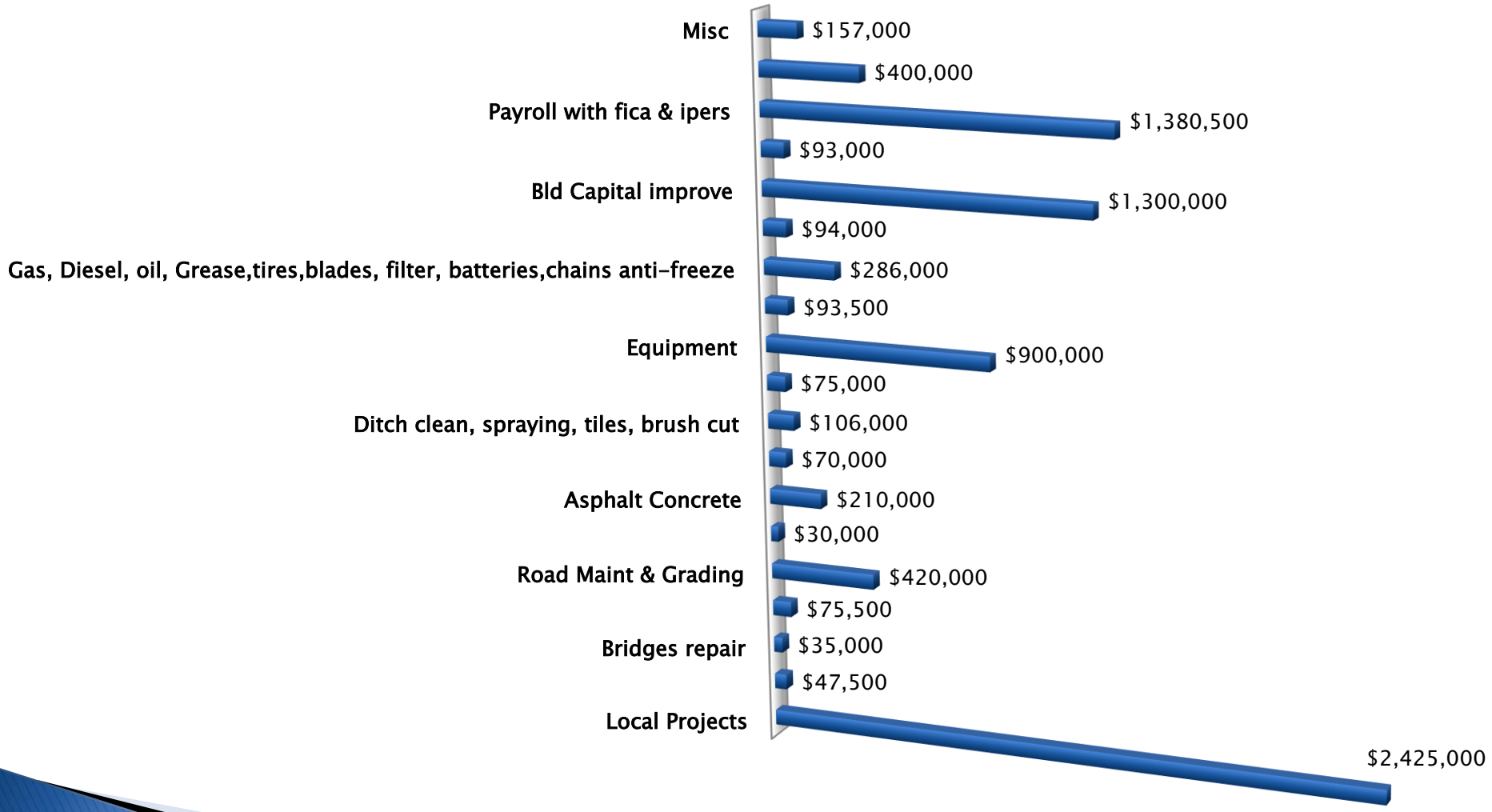
Rural Fund Expense by Type by Year



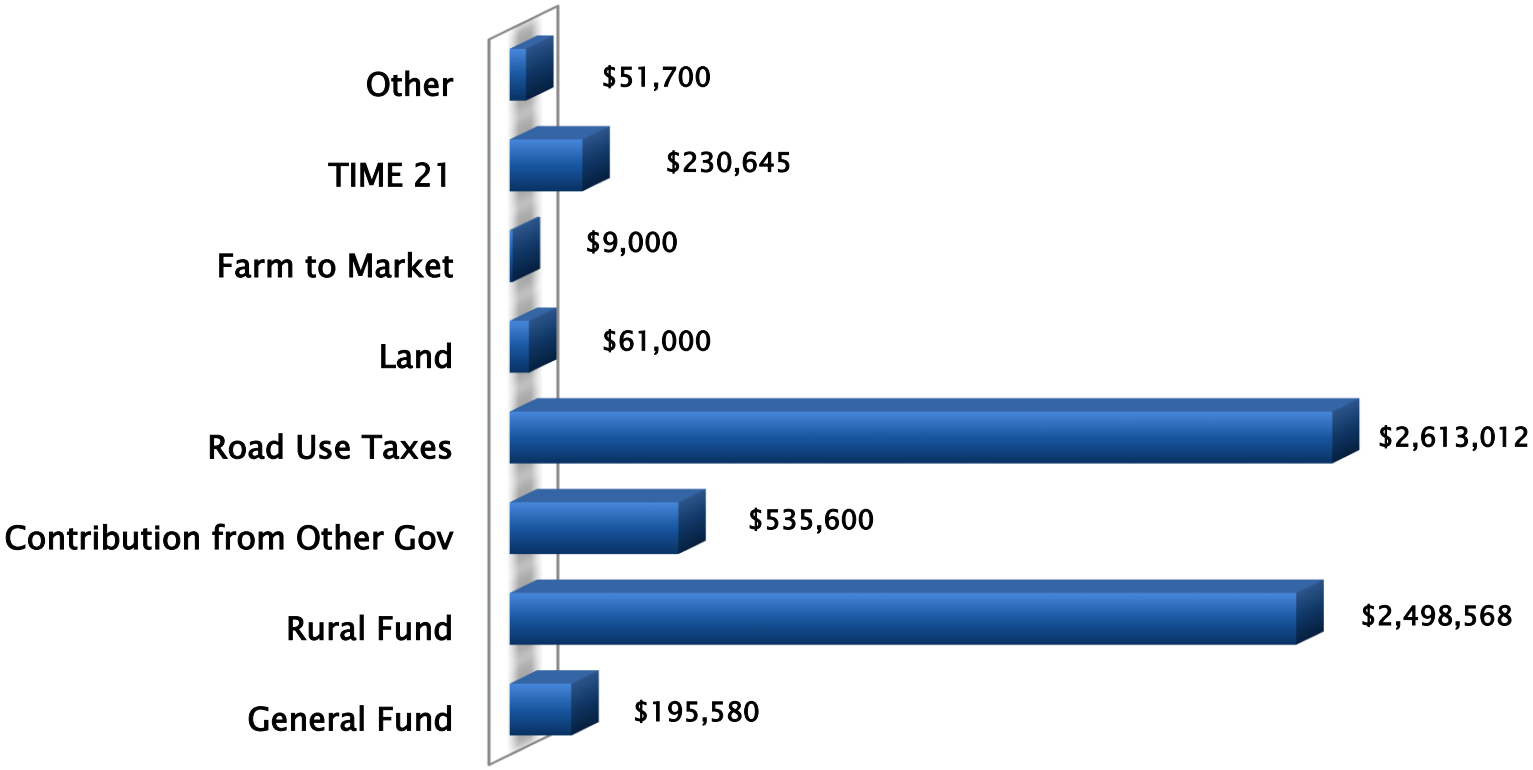


Source:
Auditor's Budget Reports

Secondary Roads Expenses

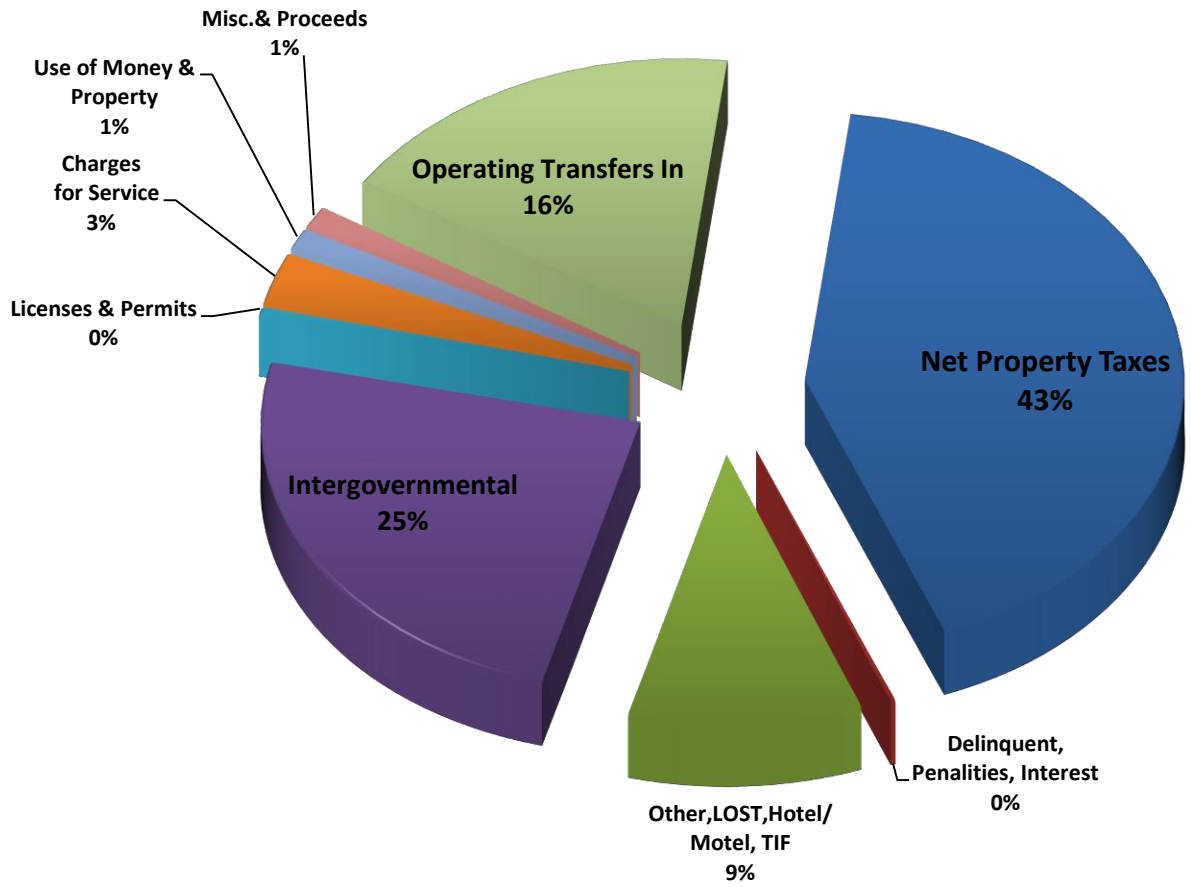


Secondary Road Revenues



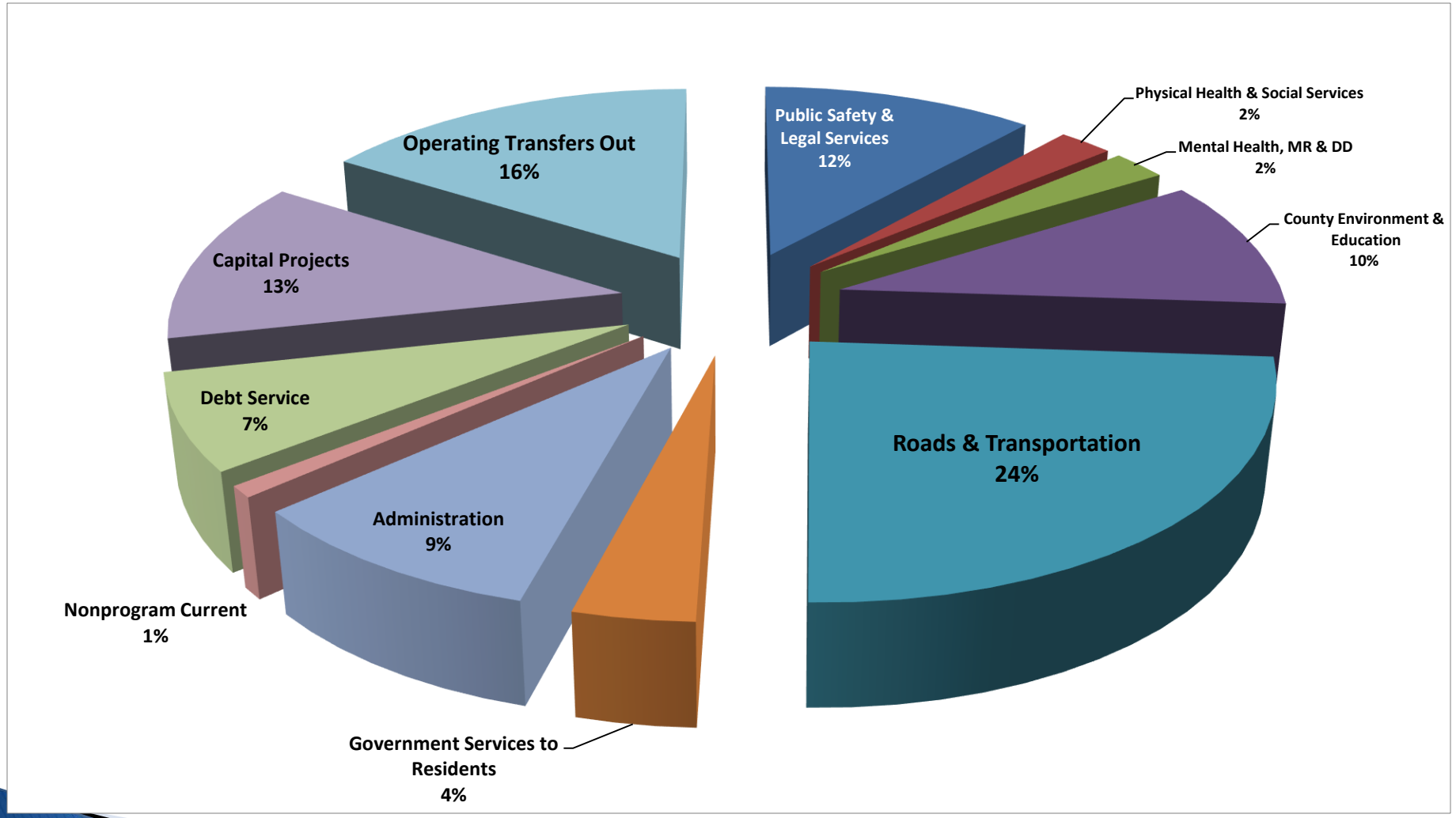
Information Reported in State Formats

2017 Budget Revenue Sources



Source:
Auditor's Public Hearing notice

Fy17 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 8, 2016

COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE	CO NO:
Dickinson	Fiscal Year July 1, 2016 - June 30, 2017	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:
03-08-2016	9:35 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 2016/2017	Re-Est 2015/2016	Actual 2014/2015	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	9,178,296	8,917,593	8,754,609	2.39
Less: Uncollected Delinquent Taxes - Levy Year	2	1,280	34,662	7,929	
Less: Credits to Taxpayers	3	242,266	239,389	185,222	
Net Current Property Taxes	4	8,934,750	8,643,542	8,561,458	
Delinquent Property Tax Revenue	5	1,280	1,332	-920	
Penalties, Interest & Costs on Taxes	6	44,200	44,324	70,657	
Other County Taxes/TIF Tax Revenues	7	2,109,180	2,173,824	2,091,999	0.41
Intergovernmental	8	5,177,541	4,594,243	3,407,861	
Licenses & Permits	9	62,850	53,850	190,290	
Charges for Service	10	625,680	679,062	741,383	
Use of Money & Property	11	233,485	249,360	259,446	
Miscellaneous	12	255,075	434,650	437,712	
Subtotal Revenues	13	17,444,041	16,874,187	15,759,886	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	450	286	
Operating Transfers In	15	3,788,277	3,069,726	2,923,143	
Proceeds of Fixed Asset Sales	16	1,000		650	
Total Revenues & Other Sources	17	21,233,318	19,944,363	18,683,965	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,736,314	2,551,074	2,433,176	6.05
Physical Health and Social Services	19	540,674	547,905	411,827	14.58
Mental Health, ID & DD	20	546,702	525,757	539,254	0.69
County Environment and Education	21	2,355,079	2,705,365	1,620,592	20.55
Roads & Transportation	22	5,773,000	4,495,450	3,135,810	35.68
Government Services to Residents	23	861,958	794,727	710,049	10.18
Administration	24	2,218,583	1,993,998	1,923,552	7.4
Nonprogram Current	25	207,000	218,854	232,394	-5.62
Debt Service	26	1,708,694	1,707,873	1,713,497	-0.14
Capital Projects	27	2,948,857	1,451,193	1,662,992	33.16
Subtotal Expenditures	28	19,896,861	16,992,196	14,383,143	
Other Financing Uses:					
Operating Transfers Out	29	3,788,277	3,069,726	2,923,143	
Refunded Debt/Payments to Escrow	30	0		0	
Total Expenditures & Other Uses	31	23,685,138	20,061,922	17,306,286	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,451,820	-117,559	1,377,679	
Beginning Fund Balance - July 1,	33	12,318,098	12,435,657	11,057,978	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0		0	
Fund Balance - Nonspendable	35	0		0	
Fund Balance - Restricted	36	0		645,296	
Fund Balance - Committed	37	0		0	
Fund Balance - Assigned	38	0		743,201	
Fund Balance - Unassigned	39	9,866,278	12,318,098	11,047,160	
Total Ending Fund Balance - June 30,	40	9,866,278	12,318,098	12,435,657	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	7,317,613	Urban Areas:	2.98207
Rural Only Levies*:	1,860,683	Rural Areas:	4.82207
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	570,987		
Utility Replacmnt. Excise Tax:	119,553	Date:	02-16-16

Explanation of any significant items in the budget:

Source:
Auditor's Notice of Public Hearing

Levy Rates
&
Tax Dollars Levied

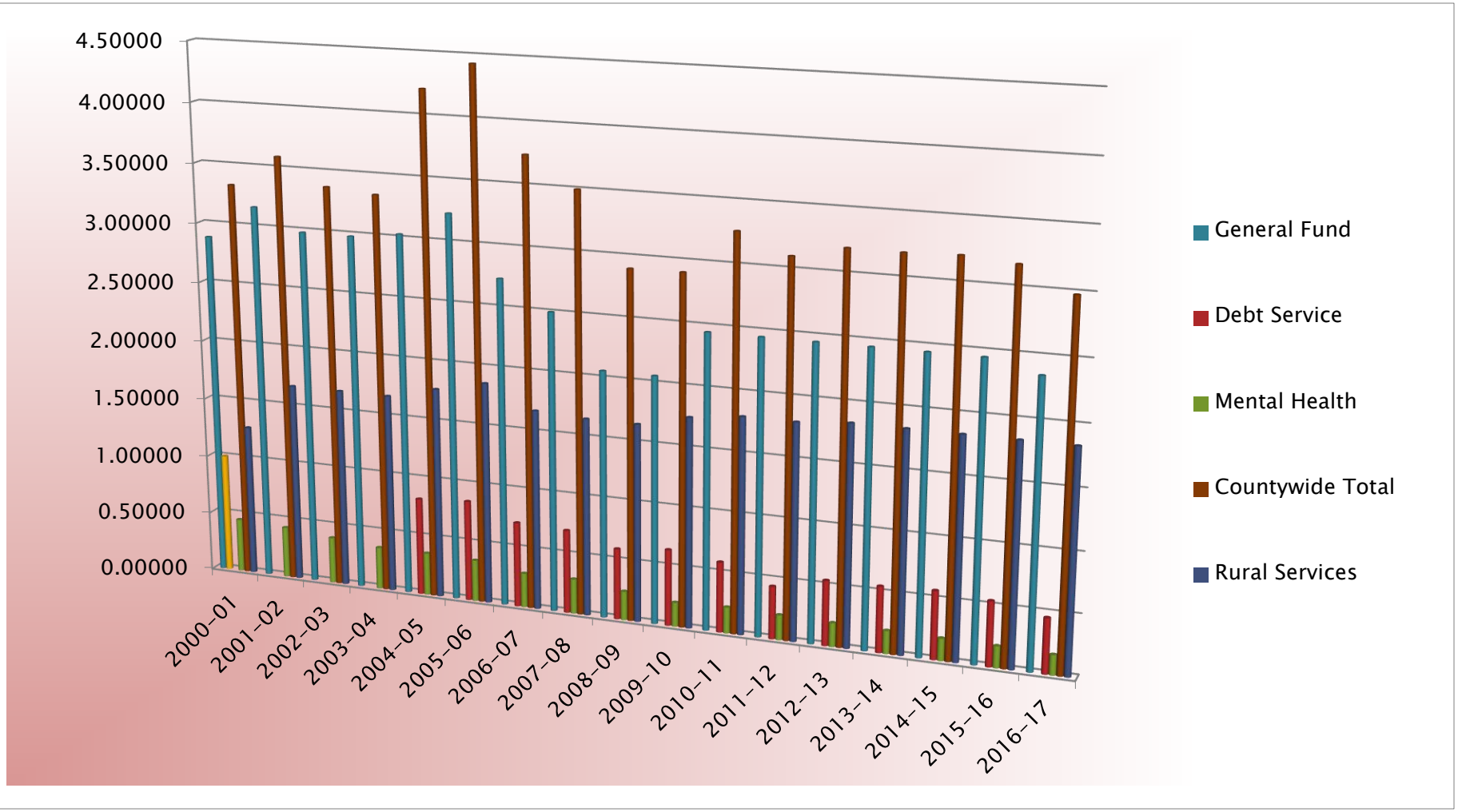
Dickinson County Levy Rates

Budget Year	General Fund	General Supp.	Debt Service	Mental Health	Countywide Total	Rural Services
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	2.45135		0.57168	0.18703	3.21006	1.84000
2015-16	2.45135		0.54341	0.18178	3.17654	1.84000
2016-17	2.35135		0.46199	0.16873	2.98207	1.84000

Mental Health included with General Fund prior to 1996-97.

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

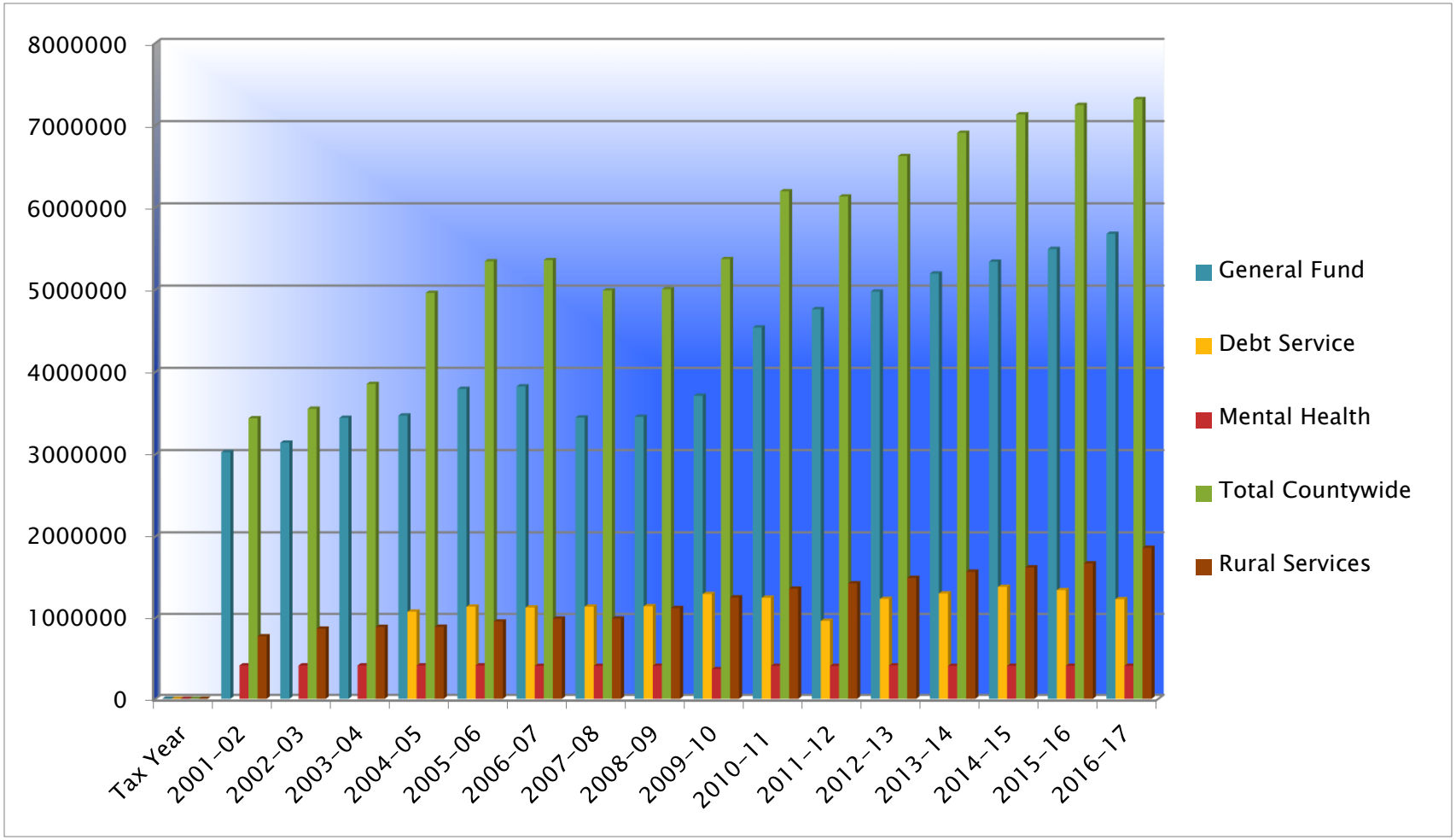
Property tax dollars only

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	5,340,342	1,384,170	407,451	7,131,963	1,622,646
2015-16	5,494,552	1,343,623	407,449	7,245,624	1,671,969
2016-17	5,678,843	1,231,263	407,507	7,317,613	1,860,683

Note: Mental Health included with General Fund prior to 1996-97

Source:
Auditor's Published
STATE Reports for
Public Hearing

Tax Dollars Levied



Full Assessed Value vs. Taxable value

Dickinson County ranked 12th in *Full Assessed Value* & in *Taxable Value* in the State…….but has 16.7% of un-taxable value in TIF with only 7 other counties with a higher %.

Full Assessed value sort

		Full Assessed Value	Taxable Value	Percent of Assessed	'Untaxable' Value	Percent of Assessed	Value 'Untaxable' Due to Rollback**	Percent of 'Untaxable'	Value 'Untaxable' Due to TIF	Percent of 'Untaxable'
	All Counties	269,910,469,104	147,057,683,315	54.5%	122,852,785,789	45.5%	111,301,296,665	90.6%	11,551,489,124	9.4%
1	Polk	32,855,326,276	19,381,581,836	59.0%	13,473,744,440	41.0%	11,608,006,926	86.2%	1,865,737,514	13.8%
2	Linn	17,327,400,073	9,930,551,791	57.3%	7,396,848,282	42.7%	6,819,950,883	92.2%	576,897,399	7.8%
3	Scott	12,902,183,854	7,714,829,376	59.8%	5,187,354,478	40.2%	4,621,410,603	89.1%	565,943,875	10.9%
4	Johnson	11,979,809,725	6,544,242,886	54.6%	5,435,566,839	45.4%	4,205,735,218	77.4%	1,229,831,621	22.6%
5	Black Hawk	8,809,384,643	4,967,304,596	56.4%	3,842,080,047	43.6%	3,283,133,449	85.5%	558,946,598	14.5%
6	Pottawattamie	8,411,494,579	4,537,591,534	53.9%	3,873,903,045	46.1%	3,630,945,375	93.7%	242,957,670	6.3%
7	Dallas	7,947,814,079	4,398,931,383	55.3%	3,548,882,696	44.7%	2,982,882,106	84.1%	566,000,590	15.9%
8	Dubuque	7,513,944,465	4,143,892,246	55.1%	3,370,052,219	44.9%	2,778,935,726	82.5%	591,116,493	17.5%
9	Story	6,742,612,383	3,906,739,411	57.9%	2,835,872,972	42.1%	2,507,574,569	88.4%	328,298,403	11.6%
10	Woodbury	6,546,726,006	3,639,890,644	55.6%	2,906,835,362	44.4%	2,432,751,616	83.7%	474,083,746	16.3%
11	Cerro Gordo	4,818,217,181	2,322,398,085	48.2%	2,495,819,096	51.8%	2,349,663,886	94.1%	146,155,210	5.9%
12	Dickinson	4,268,298,891	2,269,335,385	53.2%	1,998,963,506	46.8%	1,665,701,280	83.3%	333,262,226	16.7%

Decatur Co is #99 in the State with Full Assessed Value at $471,547,877.

Source = Iowa Association of Counties website

10 Lowest Countywide Property Tax Levy Rates in Iowa

Dickinson County has the lowest General Fund levy in the State
Dickinson County has the lowest Countywide levy in the State
Dickinson County has the second lowest Rural Fund levy in the State

CO	NAME	GEN BASIC	PION CEM	GEN SUPP	COUNTY SERVICES*	DEBT SERVICE	COUNTY WIDE	RURAL BASIC	RURAL SUPP	UNIFIED LAW	TOTAL RURAL ONLY	TOTAL TAX	PROPERTY TAX ONLY
30	DICKINSON	2.45135	-	-	0.18178	0.54341	3.17654	1.84000	-	-	1.84000	9,033,932	8,917,593
47	IDA	3.30000	-	-	0.20000	-	3.50000	1.50000	-	-	1.50000	2,314,997	2,224,521
41	HANCOCK	3.28140	-	-	0.47204	-	3.75344	3.17112	-	-	3.17112	5,370,797	5,280,949
14	CARROLL	3.50000	-	0.33104	-	-	3.83104	3.00358	-	-	3.00358	6,818,465	6,694,182
25	DALLAS	3.17537	-	-	0.34657	0.34300	3.86494	3.95000	-	-	3.95000	21,269,560	20,802,783
75	PLYMOUTH	3.50000	0.00148	0.14130	0.25701	0.06127	3.96106	3.95000	-	-	3.95000	9,142,343	8,882,078
79	POWESHIEK	3.50000	-	0.28221	0.41788	0.01732	4.21741	3.95000	-	-	3.95000	7,236,299	6,958,664
62	MAHASKA	3.50000	0.00572	0.35000	0.42715	-	4.28287	3.95000	-	-	3.95000	7,007,572	6,587,053
18	CHEROKEE	3.50000	-	1.35000	-	-	4.85000	3.80000	-	-	3.80000	6,122,607	5,841,862

Source = Dept. of Management

Highest Property Taxes in the State

Dickinson County is 25th in property taxes levied in the State.

Sorted by

	CO	NAME	GEN BASIC	PION CEM	GEN SUPP	COUNTY SERVICES*	DEBT SERVICE	COUNTY WIDE	RURAL BASIC	RURAL SUPP	UNIFIED LAW	TOTAL RURAL ONLY	TOTAL TAX	PROPERTY TAX ONLY
	77	POLK	3.50000	-	2.18316	0.71351	0.91213	7.30880	3.95000	0.60159	-	4.55159	151,689,894	147,131,853
	57	LINN	3.50000	-	1.65652	0.82525	0.16048	6.14225	2.78048	-	-	2.78048	65,138,324	62,251,138
	52	JOHNSON	3.50000	-	1.14707	0.47957	1.77673	6.90337	3.46939	-	-	3.46939	52,077,617	51,265,773
	82	SCOTT	3.50000	-	1.74213	0.42879	0.33285	6.00377	3.00698	-	-	3.00695	49,314,403	47,395,718
	78	POTTAWATTAMIE	4.00000	-	3.09653	0.67437	0.92028	8.69118	3.32948	-	-	3.32948	45,101,480	42,192,393
	7	BLACK HAWK	3.50000	-	0.93914	1.00071	1.30832	6.74817	2.90473	-	-	2.90473	36,499,488	35,516,095
	31	DUBUQUE	3.50000	-	1.80214	0.95483	0.13082	6.38779	3.61266	-	-	3.61266	30,853,078	30,067,856
	97	WOODBURY	3.50000	-	2.82458	0.97917	0.21239	7.51614	3.12277	-	-	3.12277	30,721,303	27,280,551
	85	STORY	3.50000	-	1.20305	0.78494	0.19450	5.68249	3.17921	-	-	3.17921	24,989,108	24,753,948
	25	DALLAS	3.17537	-	-	0.34657	0.34300	3.86494	3.95000	-	-	3.95000	21,269,560	20,802,783
	23	CLINTON	3.50000	0.02385	2.37759	0.84002	0.60670	7.34816	2.99692	-	-	2.99692	18,029,375	17,063,115
	17	CERRO GORDO	3.50000	-	1.49075	0.69761	0.56098	6.24934	3.50739	-	-	3.50739	17,223,616	16,449,994
	70	MUSCATINE	3.76000	-	2.29410	1.04475	0.78606	7.88491	2.54000	-	-	2.54000	16,317,585	15,913,553
	50	JASPER	3.73776	0.00183	2.76931	0.85663	0.48033	7.84586	3.50000	-	-	3.50000	13,854,562	13,404,459
	91	WARREN	3.50000	-	1.61429	0.57738	-	5.69167	3.63342	-	-	3.63342	13,726,844	13,304,824
	29	DES MOINES	4.10164	0.0166	1.23081	0.90847	1.61983	7.87835	3.73485	-	-	3.73485	13,625,357	12,971,407
	64	MARSHALL	3.69000	-	2.37068	0.90258	0.48173	7.44499	3.11224	-	-	3.11224	13,265,661	12,656,600
	94	WEBSTER	3.50000	-	1.88749	0.92328	0.08587	6.39664	3.65802	-	-	3.65802	12,958,638	12,160,748
	56	LEE	3.50000	-	2.98722	1.22829	0.70545	8.42096	2.47600	-	-	2.47600	11,775,233	11,089,837
	63	MARION	3.50000	-	2.01450	0.81115	0.11048	6.43613	3.95000	0.20000	-	4.15000	11,283,663	10,985,833
	90	WAPELLO	3.50000	-	2.81865	0.98865	0.64502	7.95232	2.73669	-	-	2.73669	10,174,451	9,321,014
	84	SIOUX	3.50000	-	0.44501	0.68779	0.33349	4.96629	2.33847	-	-	2.33847	9,416,440	9,256,991
	11	BUENA VISTA	3.50000	-	2.50086	0.23216	0.88941	7.12243	3.14293	-	-	3.14293	9,476,390	9,188,449
	92	WASHINGTON	3.80500	-	2.01988	0.35481	0.69906	6.87875	3.49925	-	-	3.49925	9,333,487	9,049,949
	6	BENTON	3.50000	-	0.79064	0.68836	-	5.08784	2.86947	-	-	2.86947	9,219,433	8,970,741
#25	30	DICKINSON	2.45135	-	-	0.18178	0.54341	3.17654	1.84000	-	-	1.84000	9,033,932	8,917,593
	75	PLYMOUTH	3.50000	0.00148	0.14130	0.25701	0.06127	3.96106	3.95000	-	-	3.95000	9,142,343	8,882,078
	28	DELAWARE	3.50000	-	1.59724	0.76905	0.37556	6.24185	3.35918	-	-	3.35918	8,927,145	8,694,042
	86	TAMA	3.50000	0.0068	3.47090	0.64434	0.19260	7.81464	3.24619	-	-	3.24619	8,894,203	8,693,253

Source = Dept. of Management

FY'17 Budget & Levy Goals:

- With the increase in taxable values in residential, the Primary goal for General Fund is to lower the levy and reduce the carry-over.

- The Primary goal for the Rural Services budget is to maintain last year's levy rate.

- The FY 2017 Mental Health fund is budgeted at the $47.28 per capita rate even though Dickinson Co. MH dollars were frozen in 1997 at $412,507. No additional $s have been appropriated by the State. It will take the use of the Mental Health Fund 10 carryover to provide those expense dollars. The carryover $s is expected to run out in 2019.

Levy Rate Results for FY'17

- ✓ General fund levy rate ***will be reduced by 0.10 or 2.35135 for FY'17***.
- ✓ Mental Health's levy rate ***will decrease from 0.18178 to 0.16873 for FY'17.***
- ✓ Rural Services levy rate ***will remain 1.84 for FY'17.***
- ✓ Debt Service's levy rate ***will decrease from 0.54341 to 0.46199 for FY'17.***

Property Tax Example – County Residential

	2017 Taxes with 7% increase in valuation	2016 Taxes	Difference from FY16 to FY17
Total Residential Assessed value	$267,500	$250,000	
Rollback included	55.63%	55.73%	
Taxable value after rollback	$148,797	$139,334	
Minus Exemptions	Homestead - Etc.	Homestead - Etc.	
X Levy Districts			
General Fund	0.0023514	0.0024514	
Tax $	$349.88	$341.56	$8.33
(Only unincorporated) Rural Basic*	0.0018400	0.00184000	
Tax $	$273.79	$256.37	$17.41
Debt Service	0.00046199	0.0005434	
Tax $	$68.74	$75.72	($6.97)
Mental Health	0.00016873	0.0001818	
Tax $	$25.11	$25.33	($0.22)
Minus Credits			
Increase/(Decrease)	*$717.52*	*$698.97*	*$18.54*

*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 no State funding available
- 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? How about those that don't participate in the Wellness activities? Should they pay more?
- What is the advantage/disadvantage if employees were given paid days off instead of sick and vacation days?
- Recycling costs – Curbside vs Strategically placed recycling bins. Continue to evaluate joint contracting with cities as well as a Countywide recycling center.
- 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 serve the public 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.

Fiscal Cliff put in to perspective

- U.S. Tax Revenue: $2,170,000,000,000
- Federal Budget: $3,820,000,000,000
- New debt: $1,650,000,000,000
- National debt: $14,271,000,000,000

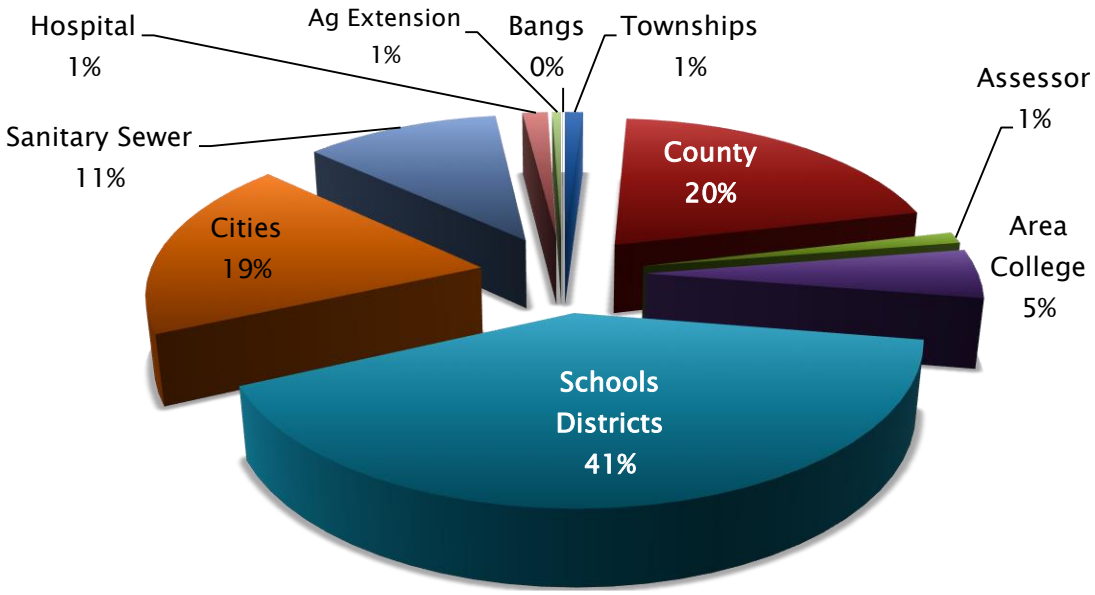
Recent budget cuts: $38,500,000,000

Now remove 8 zeros and pretend it's a household budget:

- Annual family income: $21,700
- Money the family spent: $38,200
- New debt on the credit card: $16,500
- Outstanding balance on the credit card: $142,710

Total budget cuts: $385.00

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.