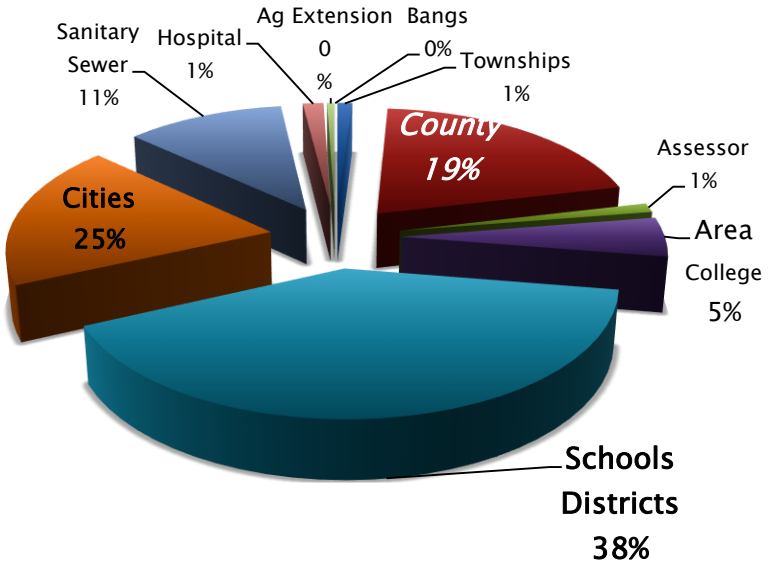
Dickinson County Budget FY'2018 Budget Overview



March 7, 2018

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

% of Total Tax $s by Taxing Authority including urban renewals

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FY 2018 Budget Presentation:

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Positive impact on the proposed 2018 Budget:

- Taxable Valuations increased by $96,974,658 for FY18.
- The Urban area had additional growth of $64,858,528.
- The Rural area had additional growth of $32,116,130 in taxable value.
- FY16 General Fund ended with $545,327 more carryover than was budgeted helping to make up for the deficit spending in FY17.
- For FY18, most Depts. had no significant increases in expense except for payroll.
- $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. This fiscal year 7 turbines owned by Iowa Lakes Electric & the 61 turbines owned by Lost Lakes Wind Farm reached the maximum of 30%.*
- New fresh ideas for cost savings from the newest members of the board.

Source – Assessor & Dept of Management

Negative impact on the proposed 2018 Budget:

- 2018 General Fund budgeted to spend $451,313 more than revenues budgeted. The first draft of the budget showed over $870,000 in deficit spending. This presented a need to fund one time expenses with carryover and to reduce expenses.
- Requests for funding were far more than even a 10 cent increase in levy could handle.
- TIF Districts have increased by $5,486,989 – upwards now of $255 million in TIF.
- Mental Health Property tax dollars are still capped at the 1997 property tax dollars. Not necessarily a budget issue but for sure a service issue.
- The County health insurance rates increased by 12% even after a 3% wellness credit was earned by the insured employees.
- The State is supposed to reimburse the Counties for the lost revenue because of the tax reform passed in 2014. For FY18, the County did not budget to receive the backfill (approx. $235,000) from the State as solid information saying those State funds will be used for something other than the County reimbursement.
- The Courthouse security camera system is failing and it will have to be replaced in FY'18. Budgeted expense of $200,000. Security and Safety projects estimated at $330,000

Source – Assessor & Budget mtgs,

Legislation of Interest:

As of 2-11-17

Property Tax Reform FY14: The appropriation was made for FY17 but it's suspected it will be withheld for FY!8 and thereafter.

HSB84 and SF213: Collective Bargaining
For bargaining units where the majority of members are not public safety employees, the following are prohibited subjects of bargaining: insurance, leaves of absence for political activity, supplemental pay, transfer procedures, evaluation procedures, procedures for staff reductions, release time, subcontracting for public services, grievance procedures for resolving issues under the agreement, and seniority or any wage or benefit based on seniority.

Road Funds Swap SF184 & HF203:
Allows federal road funds to be swapped for state road funds in order to reduce the amount of Federal rules required to use federal funds and make better use of the dollars spent at the local level.

County Compensation Boards HSB11 SF12, SF28:
The bill would abolish the county compensation board and transfer the duty of setting county elected official compensation to the board of Supervisors.

Mental Health: SF2125 – Ending Medicaid Manage Care SF2236 – Change in the county funding of mental health
2-7-17 representative testified before the Health & Human Services Budget Subcommittee with most discussion about lifting the 1996 cap and providing financial stability.

Water Quality SSB1034: Bill relating to water quality by amending the wastewater treatment financial assistance program, making appropriations from the rebuild Iowa infrastructure fund, creating a water quality infrastructure fund, establishing a water quality financing program, providing for cost-share programs for infrastructure on agricultural and urban land under the water quality initiative, creating a water service excise tax and a related sales tax exemption, and making appropriations.

Sales Tax Increase SF167: This bill relates to state sales and use taxes and to an amendment to the Iowa Constitution ratified on November 2, 2010, which created a natural resources and outdoor recreation trust fund and dedicated a portion of state revenues to quality and natural area in the state including parks, trails, and fish and wildlife habitat and conserving agricultural soils in the state.

Minimum Wage SF156 & HSB92: 156 is an act increasing the state minimum hourly wage ($8.75 as of July 1, 2017, $9.75 as of January 1, 2018 and $10.75 as of January, 2019) and providing for subsequent increases by the same percentage as the increase in federal social security benefits. 92 – this legislation preempts all local government from increasing the minimum wage above the existing state wage and rescinds the increases that were passed.

Fireworks sales SSB1051, SF235: **1051** Authorizes the sale of fireworks in Iowa. 235 restricts to hours and dates.

HJR7 (House Joint Resolution 7) County Reorganization: Constitutional Amendment to authorize the Iowa Legislature to re-organize counties, including moving County Seats.

HSB91Essential County Purpose: – Changes to what is included in "Essential County Purpose".

SF10 Bottle Bill Repeal – An Act repealing the beverage container control program.

Source – ISAC
Update newsletters

Taxable Valuations by Year

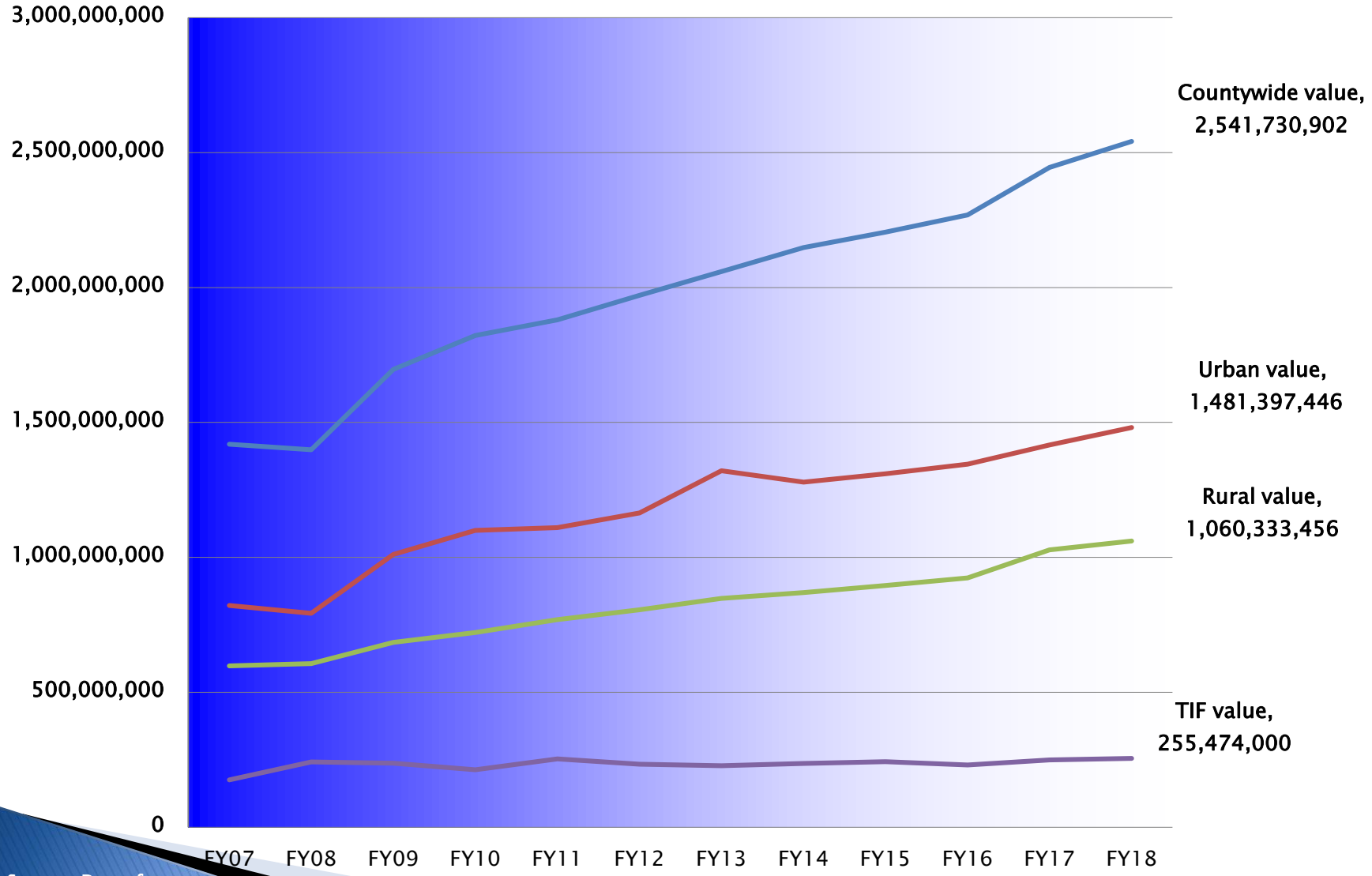
Taxable Valuations over the years in Dickinson County
(including gas & electric utility valuations)

Tax Year	Total County Value	Rural Value	TIF Value
FY 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
FY 2018	2,541,730,902	1,481,397,446	255,474,000

Source – Dept of Management

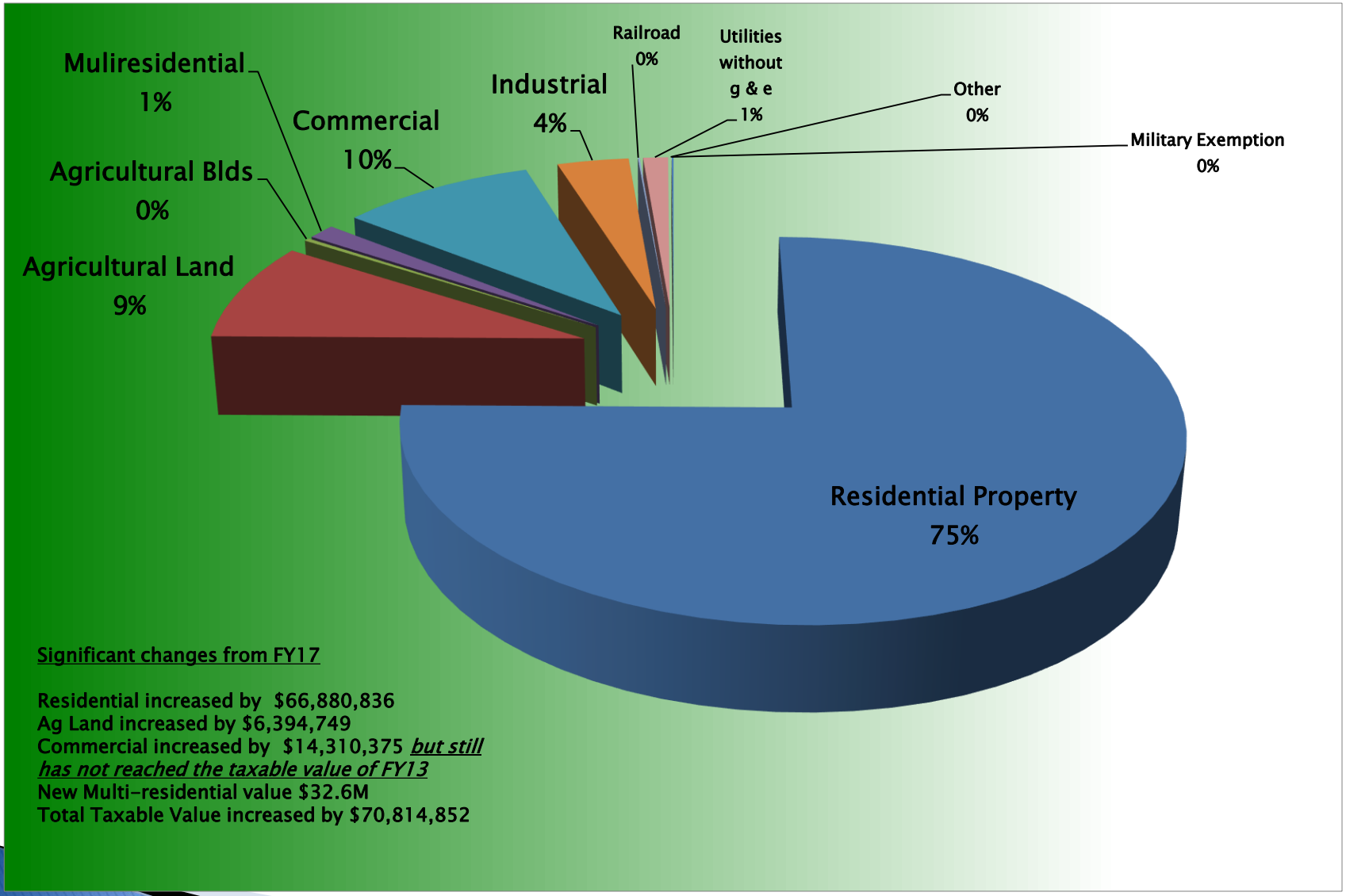
Dickinson County Property Taxable Valuations by year

including gas & elec utilities



Source – Dept of Management

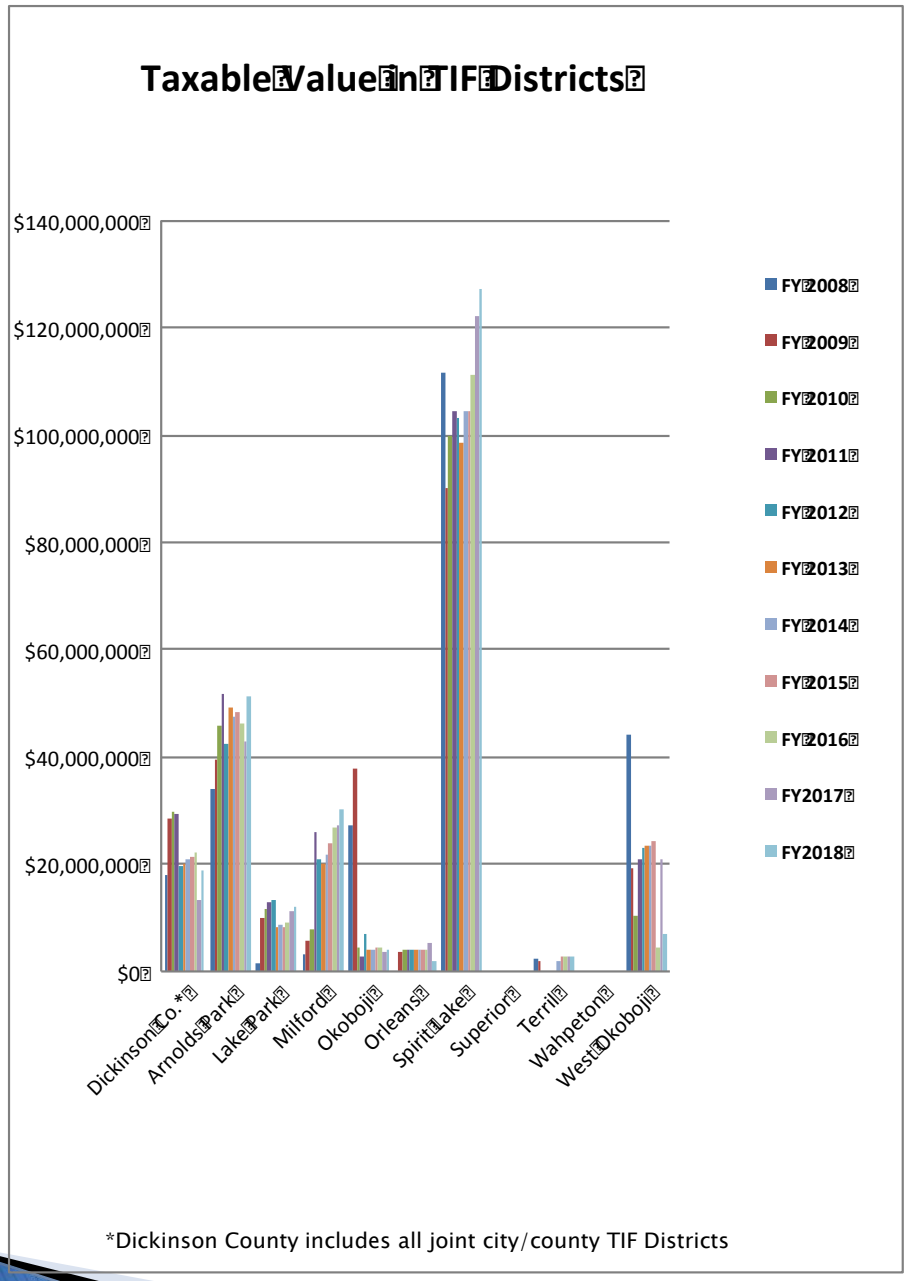
FY 2018 Taxable Valuations by Class

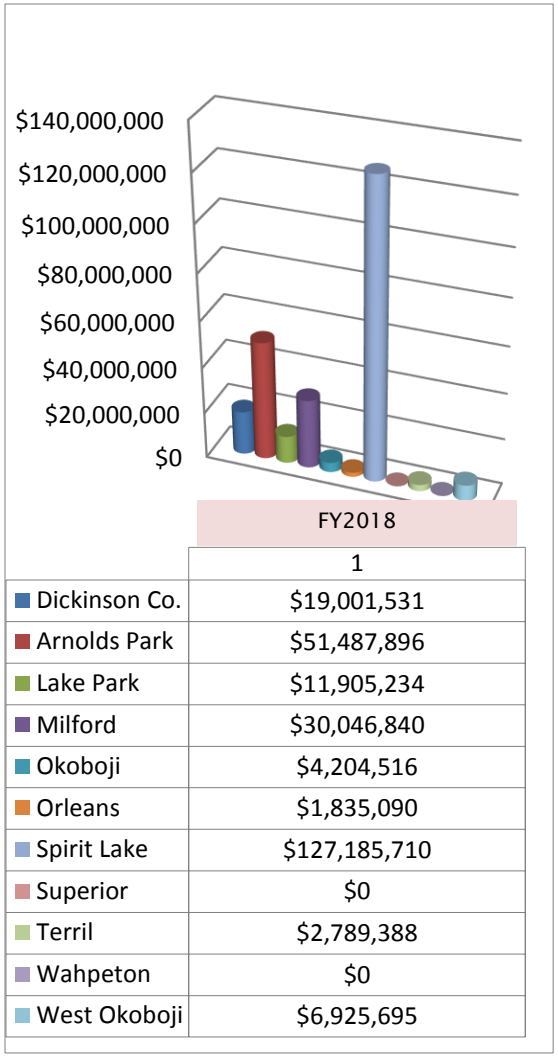


Significant changes from FY17

Residential increased by $66,880,836
Ag Land increased by $6,394,749
Commercial increased by $14,310,375 *but still has not reached the taxable value of FY13*
New Multi-residential value $32.6M
Total Taxable Value increased by $70,814,852

Source – Dept of Management





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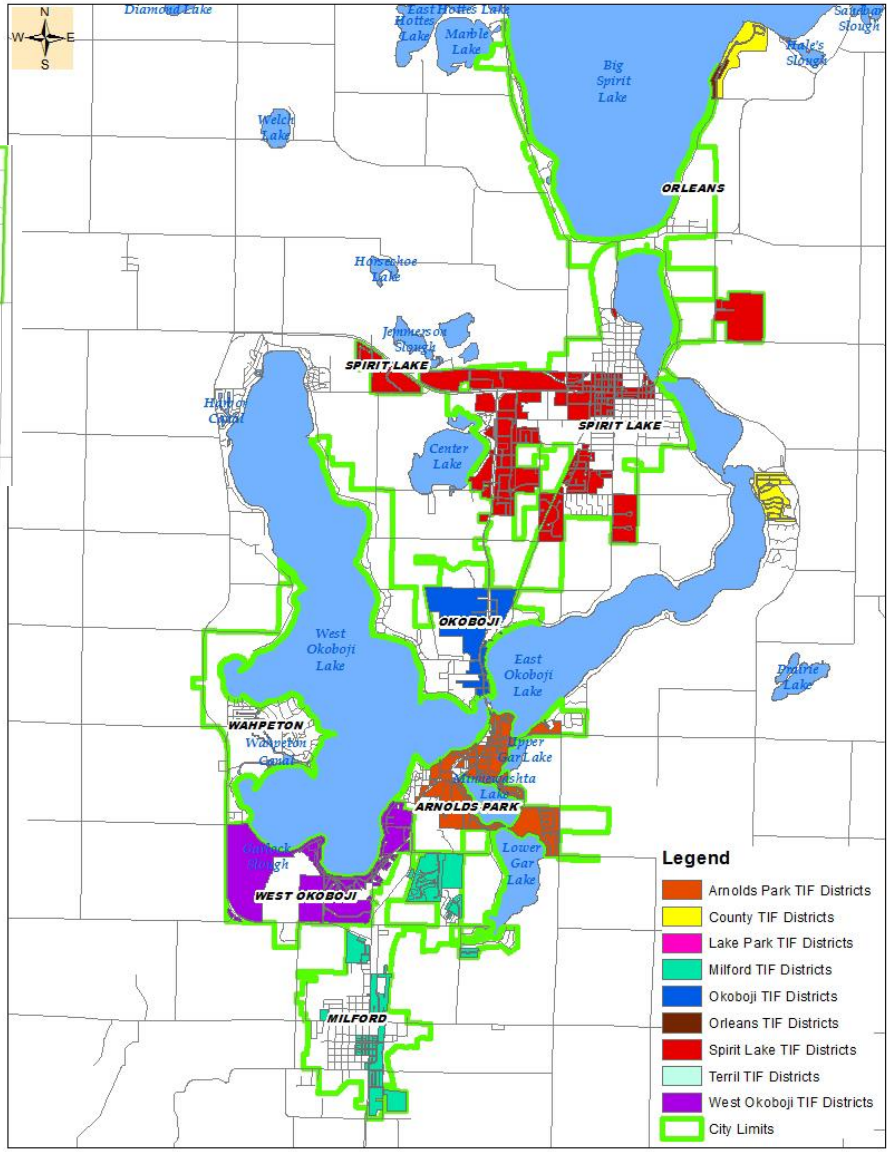
Dickinson Co.	$19,001,531
Arnolds Park	$51,487,896
Lake Park	$11,905,234
Milford	$30,046,840
Okoboji	$4,204,516
Orleans	$1,835,090
Spirit Lake	$127,185,710
Superior	$0
Terril	$2,789,388
Wahpeton	$0
West Okoboji	$6,925,695

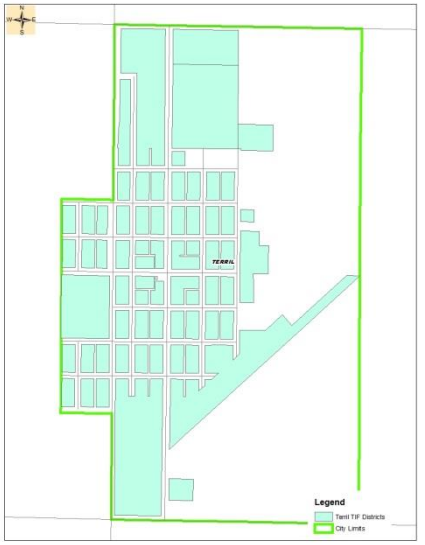
Source – Dept of Management

City & County Active TIF Districts

Lake Park TIF



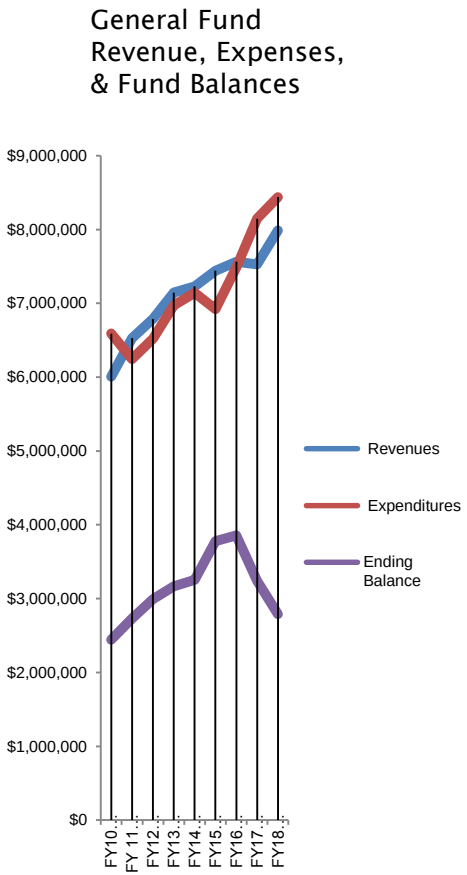
Terril TIF



Maps provided by the GIS Dept.

Fund Balances by year – FY18 Budget

2/17/17 13:49 01 GENERAL BASIC	FY14 ACTUAL	FY15 Budget	FY15 Actual	FY16 BUDGET	FY16 Actual	FY17 Budget with 16 Actuals	FY17 Re-est.	FY18 Budget
Beginning Balance	$3,166,566	$2,950,071	$3,256,344	$3,777,035	$3,777,035	$3,857,913	$3,857,913	$3,240,432
Revenues	$7,230,011	$7,240,874	$7,441,537	$7,218,972	$7,564,876	$7,580,390	$7,529,863	$7,988,272
Expenditures	$7,140,233	$7,428,508	$6,920,865	$7,683,412	$7,483,998	$8,185,586	$8,147,344	$8,439,585
Ending Balance	$3,256,344 46%	$2,762,437 37%	$3,777,035 55%	$3,312,595 43%	$3,857,913 52%	$3,252,717 40%	$3,240,432 40%	$2,789,119 33%
10 MENTAL HEALTH	FY14	FY15	FY15	FY16	FY16	FY17	FY17	FY18
	Actual	Budget	Actual	Budget	Actual	Budget with 16 Actuals	Re-est.	Budget
Beginning Balance	$176,667	$594,811	$647,266	$649,061	$649,061	$261,677	$261,677	$140,582
Revenues	$960,796	$887,177	$541,049	$414,164	$452,650	$421,944	$423,170	$413,944
Expenditures	$490,197	$887,132	$539,254	$826,871	$840,034	$542,702	$544,265	$534,994
Ending balance	$647,266 132%	$594,856 67%	$649,061 120%	$236,354 29%	$261,677 31%	$140,919 26.0%	$140,582 26%	$19,532 4%
11 RURAL BASIC	FY14	FY15	FY15	FY16	Fy16	FY17	FY17	FY18
	Actual	Budget	Actuals	Budget	Actual	Budget with 16 Actuals	Re-est.	Budget
Beginning Balance	$655,339	$702,019	$757,117	$989,770	$989,770	$1,173,902	$1,173,902	$1,245,468
plus Revenues	$2,420,495	$2,466,132	$2,649,429	$2,530,767	$2,656,420	$2,981,377	$2,906,052	$2,953,214
less Expenditures	$2,318,717	$2,447,286	$2,416,775	$2,505,743	$2,472,288	$2,835,980	$2,834,486	$3,061,156
Ending balance	$757,117 33%	$720,865 29%	$989,770 41%	$1,014,794 40%	$1,173,902 47%	$1,319,299 46.5%	$1,245,468 44%	$1,137,526 37%
20 SECONDARY ROADS	FY14	FY15	FY15	FY16	Fy16	FY17	FY17	FY18
	Actual	Budget	Actual	Budget	Actual	Budget with 16 Actuals	Re-est.	Budget
Beginning Balance	$2,677,067	$2,035,451	$2,868,279	$3,044,145	$3,472,986	$3,549,046	$3,549,046	$2,292,287
plus Revenues	$5,116,146	$5,273,754	$4,897,420	$5,244,732	$5,430,286	$6,195,105	$5,987,441	$5,570,335
less Expenditures	$4,924,934	$5,983,270	$4,292,713	$7,028,350	$5,354,226	$8,198,000	$7,244,200	$6,694,600
Ending balance	$2,868,279 58%	$1,325,935 22%	$3,472,986 81%	$1,260,527 18%	$3,549,046 66%	$1,546,151 18.9%	$2,292,287 32%	$1,168,022 17%



Source – Auditor's office

Fund Balances for FY18

FY18 BUDGET

$10,190,216beg.bal. $21,367,520revenue $23,743,928expend. $7,813,808end.bal.

GENERAL= beg.bal$4,509,217 revenue$8,440,472 expend.$9,085,785 end.bal.$3,863,904

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)
$3,240,432beg.bal.	$140,795	$735,104	$92,000	$10,671	$290,215
$7,988,272revenue	$60,500	$27,000	$0	$0	$54,000
$0trans.in	$0	$280,200	$30,500	$0	$0
$625,224trans.out	$0	$0	$0	$0	$0
$7,814,361expend.	$150,000	$370,200	$65,500	$10,500	$50,000
$2,789,119end.bal.	$51,295	$672,104	$57,000	$171	$294,215
33.05%					

2000-DEBT SERVICE <----restricted---->	2001-DEBT SERVICE-GO Bond'07
$183,122beg.bal.	-$39,764beg.bal.
$1,147,615revenue	$0revenue
$292,238trans.in	$0trans.in
$0trans.out	$0trans.out
$1,493,335expend.	$0expend.
$129,640end.bal.	-$39,764end.bal.
8.68%	

Transfer In=	$3,512,776
Transfer Out=	$3,512,776

SPECIAL REV= beg.bal$5,537,641 revenue$11,487,195 expend.$13,164,808 end.bal.$3,860,028

0010-Mental Health	0011-Rural Basic	0020-Secondary Road
$140,581beg.bal.	$1,245,469beg.bal.	$2,292,300beg.bal.
$413,944revenue	$2,953,214revenue	$2,770,497revenue
$0trans.in	$0trans.in	$2,799,838trans.in
$0trans.out	$2,595,314trans.out	$0trans.out
$534,994expend.	$465,842expend.	$6,694,600expend.
$19,531end.bal.	$1,137,527end.bal.	$1,168,035end.bal.
3.65%	37.16%	17.45%

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

Discretionary Funding FY18

Fund	Organization	FY2015 budget	FY16 Budget	FY17 Budget	FY18 Budget
Gen01-01	CAASA Grant - Domestic Violence	$7,500.00	$7,500.00	$7,500.00	$7,500.00
Gen01-01	Rides	$16,406.00	$16,406.00	$16,406.00	$16,406.00
Gen01-01	RSVP/split with Voluntary Action Center	$0.00	$1,250.00	$1,250.00	$1,250.00
Gen01-01	Upper Des Moines	$16,500.00	$16,472.00	$16,500.00	$17,500.00
Gen01-01	NW Iowa Area Agency on Aging now Elderbridge	$10,886.40	$13,780.25	$14,031.00	$14,281.35
Gen01-01	Discovery House	$12,000.00	$12,000.00	$12,000.00	$12,000.00
Gen01-01	Senior Centers	$1,800.00	$1,800.00	$1,800.00	$0.00
Gen01-01	Animal Shelter	$2,600.00	$2,600.00	$2,600.00	$2,600.00
Gen01-01	Northwest Iowa Regional Housing Trust	$9,354.00	$8,041.00	$9,354.00	$9,354.00
Gen01-01	Voluntary Action Center-ISP	$2,500.00	$1,250.00	$1,250.00	$1,250.00
Gen01-01	Shield	$9,500.00	$9,500.00	$9,500.00	$9,500.00
Gen01-01	Ahlers law firm retainer - personel/union	$12,000.00	$12,000.00	$12,000.00	$12,000.00
Gen01-01	ISAC/Naco Affiliate dues	$5,200.00	$5,500.00	$5,700.00	$6,000.00
Gen01-34	Historic society	$17,712.00	$18,155.00	$18,155.00	$22,500.00
Gen01-60-Beth	Compass Pointe	$16,667.00	$16,955.00	$16,935.00	$17,111.00
Gen01trans to 21	Trails Development (Fund 21)	$0.00	$0.00	$0.00	$0.00
Econ Dev fund 22	Water Quality Educational event	$0.00	$0.00	$5,000.00	$5,000.00
Econ Dev fund 22	Future Development FS easement	$10,000.00	$10,000.00	$55,000.00	$30,000.00
01 toEcon Dev 22	local Industries (Corridor)	$25,000.00	$25,000.00	$30,000.00	$30,000.00
01 toEcon Dev 22	Western Iowa Tourism	$500.00	$500.00	$500.00	$500.00
Gen-01 in P&Z 53	Northwest Iowa planning	$1,871.00	$1,871.00	$1,871.00	$2,078.00
		$177,996.40	$180,580.25	$237,352.00	$216,830.35
	County Improvement/28E/Contracted/Maintenance discretionary				
Gen-01 Trans	trails Admin -01-01-6100-000-48100	$12,557.00	$13,364.00	$13,325.00	$13,325.00
Gen-01 Trans t0 25	Trails Maintenance (fund 25)	$125,000.00	$170,000.00	$170,000.00	$110,000.00
Gen01-99 to 22 per Referendum	Okoboji Tourism Com (Hotel/Motel agreement)	$26,070.00	$25,794.00	$26,000.00	$26,000.00
Gen01-01	County Fair Board -Ia Code Chapter 174	$32,400.00	$32,400.00	$32,400.00	$32,400.00
Gen01- 01	EMA Ia. Code 29C.17	$9,767.00	$9,767.00	$13,091.00	$12,837.00
Gen01-01	Hazmat Team Dev	$14,184.00	$14,184.00	$14,184.00	$15,399.00
Gen01-01	Consultant-Health Insurance - contract	$0.00	$0.00	$30,000.00	$30,000.00
Gen01-02	New election equipment 1/2 fy18 1/2 fy19	$0.00	$0.00	$0.00	$66,065.00
Gen01-05	Rotation new sheriff's vehicles	$37,746.00	$60,035.00	$90,000.00	$70,000.00
Gen01-23	Public Health- Ia chapter 147	$146,000.00	$146,000.00	$146,000.00	$146,000.00
Gen-01-28E	Water Quality Commission -split gen01	$0.00	$0.00	$0.00	$19,763.69
Rural-11-28E	Water Quality Commission-split rural 11	$84,600.00	$84,600.00	$84,600.00	$64,836.31
Rural 11-33	County Libraries Iowa code sec 256.69	$58,000.00	$58,000.00	$58,000.00	$71,572.00
Rural 11-22	Conservation maintenance shed	$0.00	$0.00	$0.00	$150,000.00
B&G 1500	Security& Safety projects	$120,000.00	$130,000.00	$240,200.00	$80,000.00
B&G 1500	Camera replacements				$110,200.00
B&G 1500	Jail visitation project				$40,000.00
B&G 1500	Phase 2 camera upgrade				$50,000.00
B&G 1500	911 tower project				$50,000.00
SecRd-20	Was Milford shop now Spirit Lake Shop	$1,200,000.00	$1,300,000.00	$1,300,000.00	$150,000.00
SecRD-20	3 motorgraders,2pickups,1miniexcavator	$194,900.00	$35,904.00	$960,000.00	$1,000,000.00
Rural-11	Recycling - contract expires 7-1-19 with out clause	$43,804.00	$44,290.00	$45,000.00	$48,000.00
OH fund 3600	Oak Haven(contract 5-30-2020) - repairs	$30,000.00	$120,000.00	$70,000.00	$50,000.00
		$1,877,304.00	$1,918,794.00	$2,903,800.00	$2,406,398.00
	Total discretionary	$2,055,300.40	$2,099,374.25	$3,141,152.00	$2,623,228.35
		Change from previous yr.	$44,073.85	$1,041,777.75	$517,923.65

Budget meetings

Payroll & Benefits Information

Please note that past years are actual dollars but the information related to FY2018 is from the proposed budget & from the most recent FY2017 forecasted year end.

FY18 Salary Increases:

3% salary increase for all elected officials – Comp Board

3% salary increase for all non-elected non-union employees

Salary for all union employees per contract being negotiated-budget reflects 3%

Exceptions:

Two merit requests from the engineer for staff. One will get a 4% instead of 3%, the other will get 1$/hr. on top of the 3%
The P&Z Administrator requested a merit for himself and for his assistant. The Administrator will receive a 3% increase with a $2384 merit. The Assistant will receive a 3% increase with a $982 merit.

Source – Supervisors' Budget meetings

Salary history

With FICA & IPERS

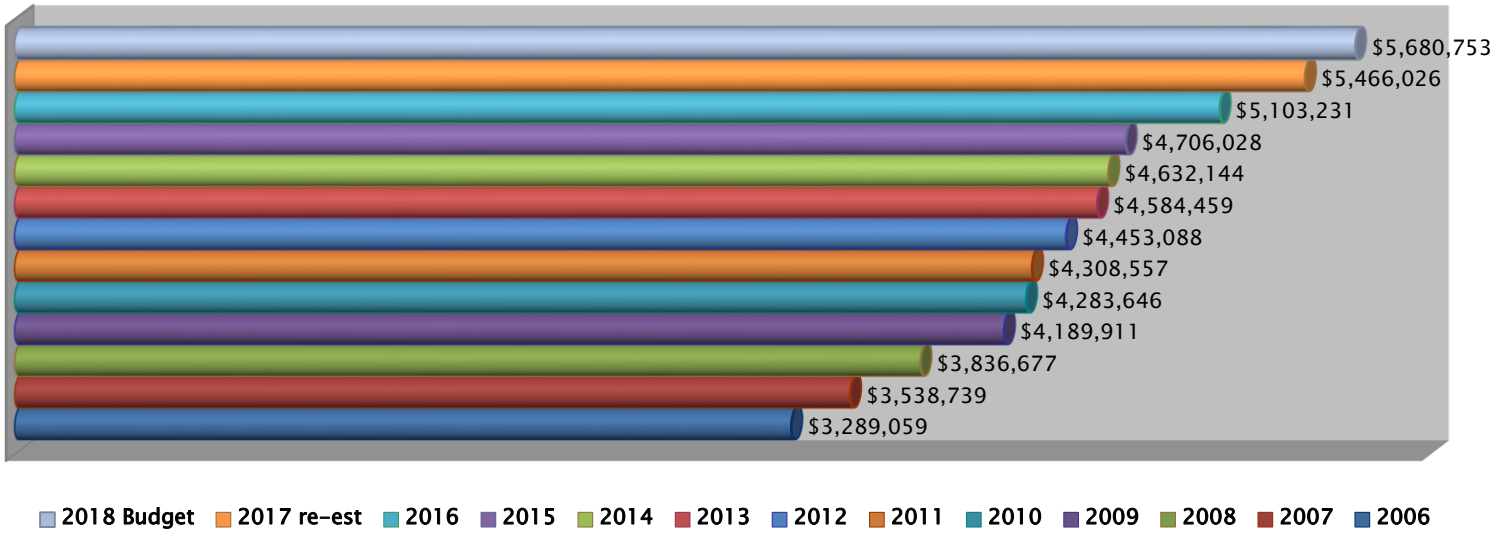
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017 Re-est	2018 Request
% of increase	3% all/ 2% supervisors	5% elected/ 3% all others	4% all	4% all	4% all	Aud 5%,(Rec, Treas, Sheriff 4.5%), Attorney 4%, 3.5% all others	0% all except 3.5% roads union & non-union	3% all non-union 1% union $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 requests by IT & Recorder	3% for all Union to come but budgeted 3%, special requests P&Z, Eng., MH
Supervisors	$136,379	$140,614	$146,925	$152,657	$159,952	$166,145	$166,677	$173,904	$179,823	$184,936	$189,993	$201,432	$195,754	$206,609
Auditor	$189,206	$196,786	$209,906	$216,231	$243,534	$264,248	$266,384	$234,506	$235,578	$231,440	$235,734	$249,657	$269,411	$294,564
Treasurer	$172,368	$188,484	$209,156	$262,788	$294,997	$306,912	$307,256	$331,147	$342,912	$354,787	$369,539	$384,465	$390,432	$402,098
Co Attorney	$343,462	$364,918	$385,692	$409,084	$439,529	$444,082	$404,263	$439,066	$443,443	$463,141	$472,994	$471,390	$485,491	$504,477
Sheriff	$654,463	$678,256	$694,205	$728,457	$760,545	$751,895	$784,717	$797,935	$838,149	$869,758	$911,461	$991,137	$949,378	$968,787
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	$309,799	$367,448	$348,064
Recorder	$113,784	$118,912	$137,577	$156,357	$167,567	$180,442	$154,104	$176,909	$171,378	$193,130	$197,224	$212,808	$216,942	$224,979
Veterans	$6,675	$20,003	$34,685	$34,982	$36,248	$37,544	$46,361	$39,026	$47,921	$49,430	$50,713	$52,959	$55,120	$63,704
Conservation	$190,508	$215,806	$215,286	$245,533	$270,950	$268,912	$297,644	$334,881	$399,968	$387,804	$368,173	$427,414	$438,403	$469,266
Trails	$0	$0	$22,244	$22,740	$28,174	$31,790	$31,966	$32,278	$32,565	$33,460	$34,360	$37,772	$37,590	$38,719
Community Services	$22,423	$24,343	$24,786	$25,951	$29,020	$31,190	$31,266	$32,487	$33,473	$34,563	$20,458	$19,608	$10,084	$8,548
Data Processing	$6,639	$38,409	$42,335	$22,500	$113,143	$119,389	$120,230	$123,530	$127,756	$131,309	$143,659	$149,121	$156,148	$196,441
Physical Planning	$78,195	$80,867	$84,286	$87,587	$91,552	$94,848	$95,261	$99,685	$102,999	$113,165	$104,256	$113,410	$121,547	$122,226
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	$3,620,972	$3,693,748	$3,848,482
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	$87,901	$98,607	$101,349
Roadside Manager												$0	$70,041	$81,322
Weed Commission	$11,340	$11,680	$12,148	$12,792	$13,338	$13,842	$13,879	$14,434	$16,431	$15,279	$15,690	$16,640	$8,230	
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	$16,640	$78,271	$81,322
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	$1,377,718	$1,595,400	$1,649,600
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	$1,377,718	$1,595,400	$1,649,600
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	$5,103,231	$5,466,026	$5,680,753

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

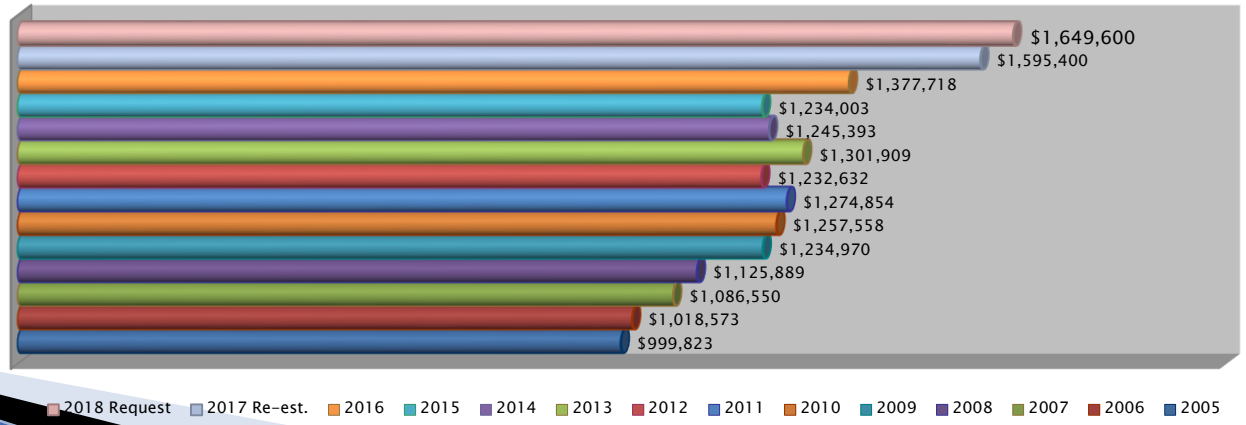
Source – Auditor's office

Total County Payroll over all Funds by Year

Includes FICA & IPERS



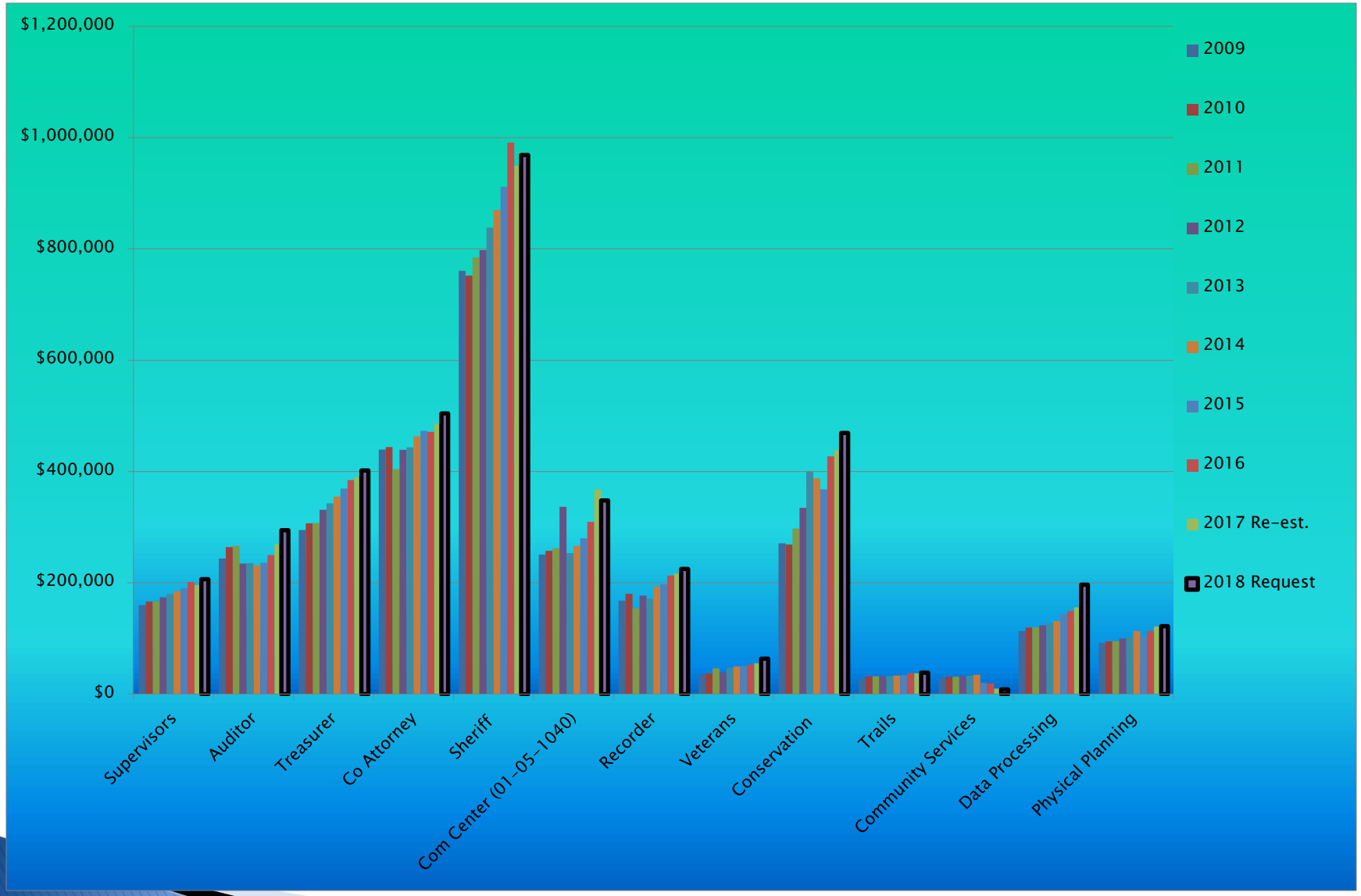
Secondary Roads Payroll by Yr.



Source – Auditor's office

General Fund Payroll by Department by Year

Includes FICA & IPERS



Source – Auditor's office

Group Health & Dental Insurance Costs

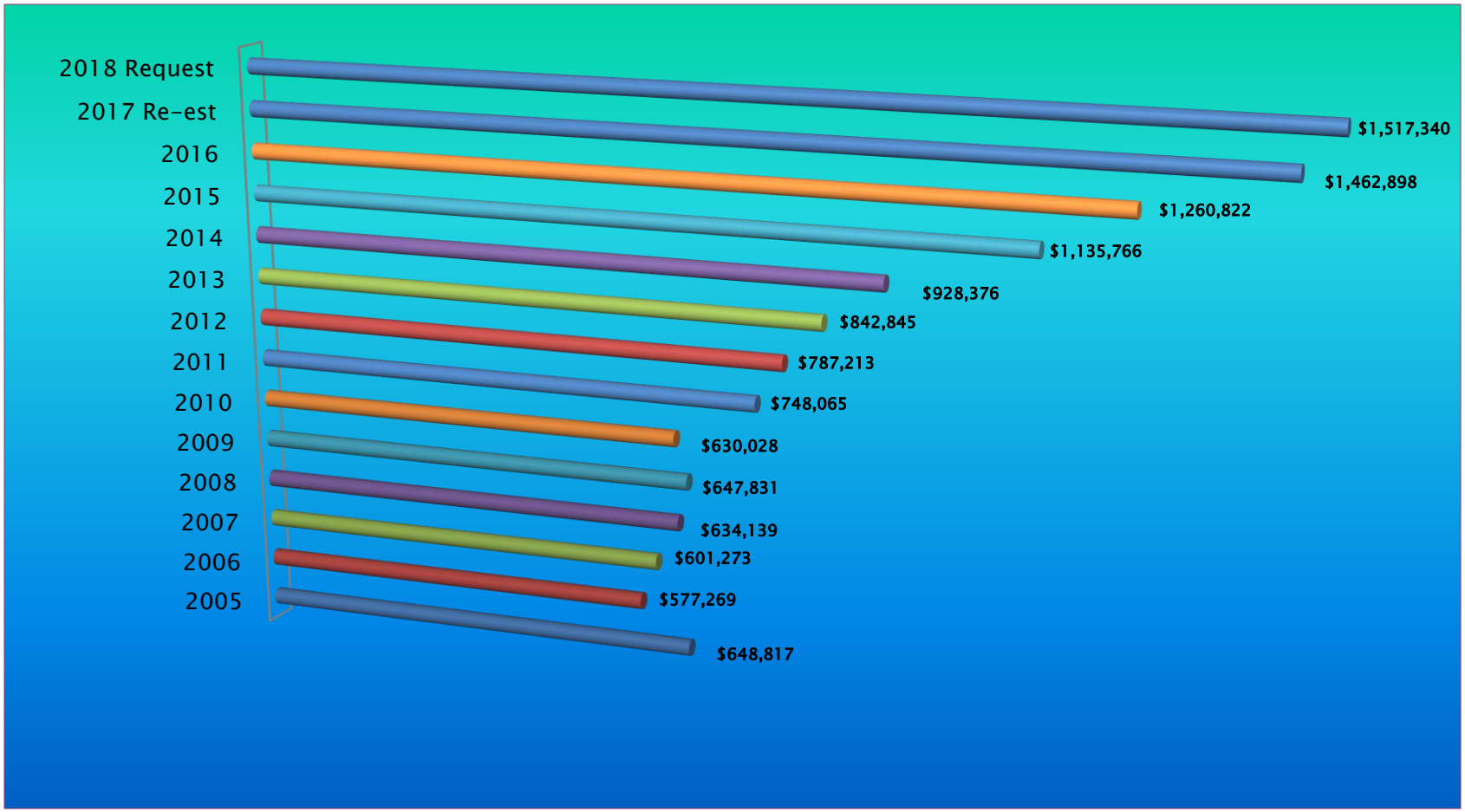
FISCAL YEAR	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	FY15	2016	17 Re-est	Fy18 Request
% Rate change	23%	County changed plans & self fund amount	1%	4%	-1.30%	0.30%	17%	4.50%	6%	5%	2.50%	7.50%	20%-5% Wellness	15% -3% Wellness
General Fund	$435,182	$387,298	$395,696	$425,956	$441,111	$432,002	$512,271	$551,659	$606,345	$676,699	$717,043	$828,785	$992,761	$1,041,981
Secondary Roads	$201,336	$179,381	$194,601	$197,409	$196,081	$187,636	$223,482	$222,665	$223,351	$237,333	$263,302	$304,018	$404,000	$434,000
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	$24,337	$34,572	$22,559
Rural Basic Fund													$18,747	$18,800
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	$1,157,140	$1,450,080	$1,517,340

FISCAL YEAR	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017 Re-est	2018 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	$1,517,340

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

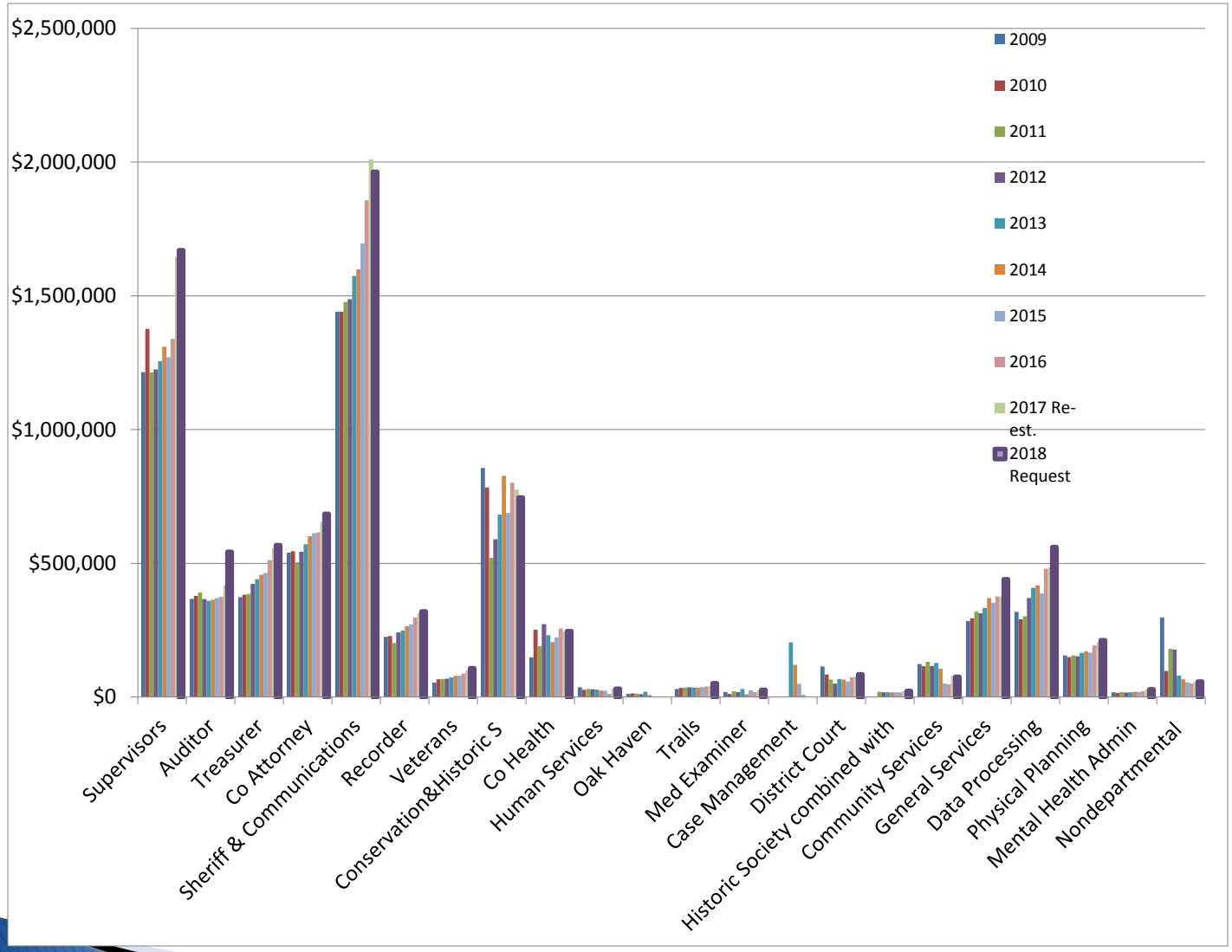
Expenses & Revenues

General Fund Department Expense by Year

	2009	2010	2011	2012	2013	2014	2015	2016	2017 Re-est.	2018 Request
Supervisors	$1,214,532	$1,376,102	$1,213,361	$1,225,067	$1,256,396	$1,310,040	$1,271,110	$1,338,715	$1,645,500	$1,670,833
Auditor	$367,314	$378,429	$390,463	$366,489	$359,331	$364,281	$370,031	$374,011	$417,472	$542,689
Treasurer	$372,912	$383,062	$386,007	$422,614	$440,797	$457,109	$463,725	$512,112	$557,859	$567,843
Co Attorney	$540,536	$544,979	$504,038	$542,843	$571,715	$601,513	$612,928	$616,244	$655,176	$684,303
Sheriff & Communications	$1,440,648	$1,440,647	$1,476,906	$1,487,367	$1,574,080	$1,599,880	$1,695,864	$1,857,130	$2,010,664	$1,963,939
Recorder	$224,960	$228,628	$202,728	$241,273	$248,673	$264,214	$271,965	$297,896	$314,578	$320,298
Veterans	$54,315	$66,693	$66,996	$68,168	$74,008	$79,399	$80,077	$88,350	$99,396	$107,203
Conservation&Historic S	$856,458	$783,775	$520,657	$590,316	$682,318	$826,893	$688,006	$801,260	$775,557	$746,003
Co Health	$148,604	$252,136	$189,784	$272,275	$231,286	$205,544	$222,721	$256,650	$246,000	$246,000
Human Services	$36,276	$27,583	$30,466	$29,628	$28,059	$24,017	$23,665	$12,895	$31,000	$31,000
Oak Haven	$11,714	$13,906	$13,018	$10,800	$20,000	$7,400	$0	$0	$0	$0
Trails	$30,326	$34,653	$35,301	$36,027	$34,968	$35,512	$37,461	$39,788	$40,840	$51,719
Med Examiner	$18,497	$11,611	$21,996	$18,419	$29,719	$10,964	$24,892	$19,233	$25,000	$27,000
Case Management					$204,431	$120,134	$50,373	$8,222	$0	$0
District Court	$114,634	$83,930	$65,419	$50,140	$68,011	$64,942	$58,203	$73,640	$76,800	$84,900
Historic Society combined with Conserv.			$19,680	$17,712	$17,712	$17,712	$17,712	$18,155	$22,500	$22,500
Community Services	$122,969	$115,068	$132,184	$115,759	$127,356	$105,473	$50,856	$48,150	$79,525	$75,208
General Services	$284,499	$294,705	$319,272	$312,899	$333,329	$370,113	$352,924	$376,085	$376,050	$439,950
Data Processing	$318,739	$290,362	$301,956	$370,409	$408,279	$418,103	$388,018	$480,076	$484,652	$560,438
Physical Planning	$155,306	$149,661	$155,111	$152,468	$164,413	$170,908	$166,001	$192,757	$203,495	$211,648
Mental Health Admin	$17,600	$16,015	$18,868	$16,402	$17,856	$19,327	$18,934	$21,981	$28,455	$28,611
Nondepartmental	$298,046	$97,900	$180,870	$177,604	$80,402	$66,775	$55,399	$50,657	$56,825	$57,500
Total General Fund	$6,628,885	$6,589,845	$6,245,081	$6,524,679	$6,973,139	$7,140,253	$6,920,865	$7,484,007	$8,147,344	$8,439,585

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

General Fund Expense Chart by Dept by Year



Significant Department Expense Change :

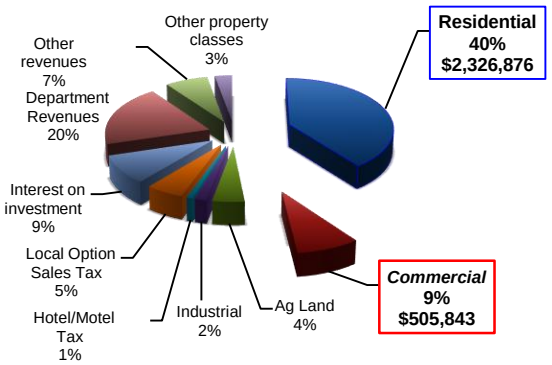
- $110k transfer to Trails Main.
- $280.2K transfer to Building and Grounds
- $30.5k transfer to Economic Development
- 12% increase in the Health Insurance rates
- $66.7K Additional Expenses for Election Equip. over 2 years.
- New hire in the Auditor's office.
- $60,000 for replacement Sheriff's automobiles
- $30,000 for consulting services to review County Health Insurance costs and policies.
- Increased General Services' contract
- New hire planned in IT
- 3.0% Increase in payroll

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

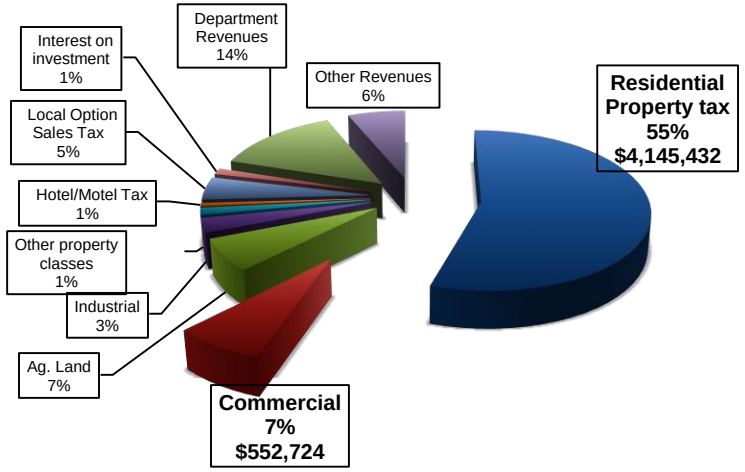
General Fund Revenues by Type by Year

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	17 Re-est	FY18 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	$5,221,855	$5,342,786	$5,527,243	$5,984,412
Hotel/Motel Tax	$65,085	$54,785	$51,412	$51,997	$44,047	$50,929	$51,591	$51,856	$52,573	$52,000	$52,140	$56,409	$52,000	$55,000
Local Option Sales Tax	$259,025	$240,657	$292,101	$318,526	$273,333	$247,146	$280,636	$283,341	$285,515	$300,000	$326,488	$308,714	$350,000	$350,000
Interest on investment	$171,126	$386,717	$419,014	$546,306	$254,022	$280,758	$218,775	$179,552	$89,031	$100,000	$117,111	$135,976	$95,000	$100,000
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	$1,310,785	$1,210,503	$1,037,423	1135850
Other revenues	$294,866	$289,592	$298,470	$418,619	$326,807	$342,416	$356,796	$311,667	$379,456	$269,559	$413,158	$510,488	$468,197	$363,010
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**	**$7,441,537**	**$7,564,876**	**$7,529,863**	**$7,988,272**

FY 2008

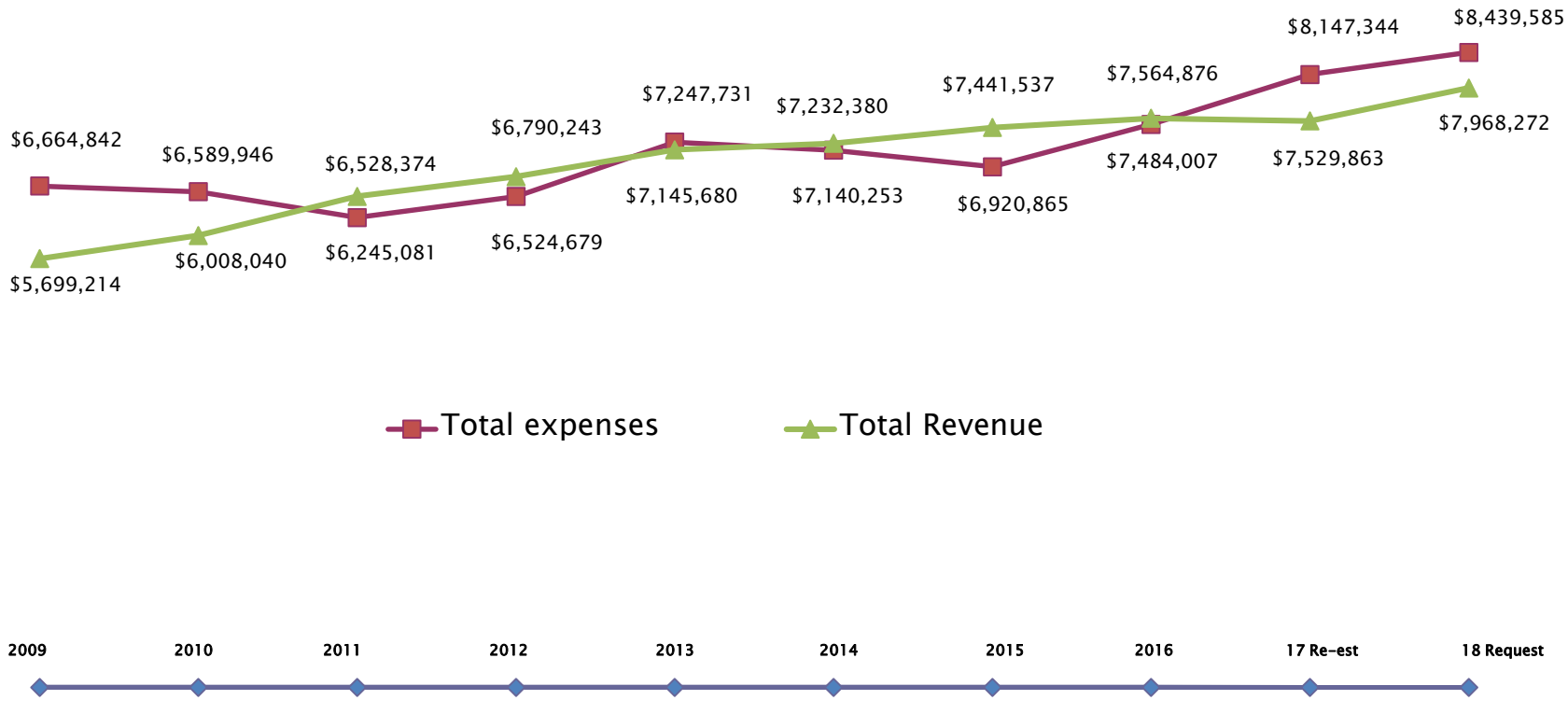


FY 2018



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

General Fund Expenses
Vs.
General Fund Revenue



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

General Services

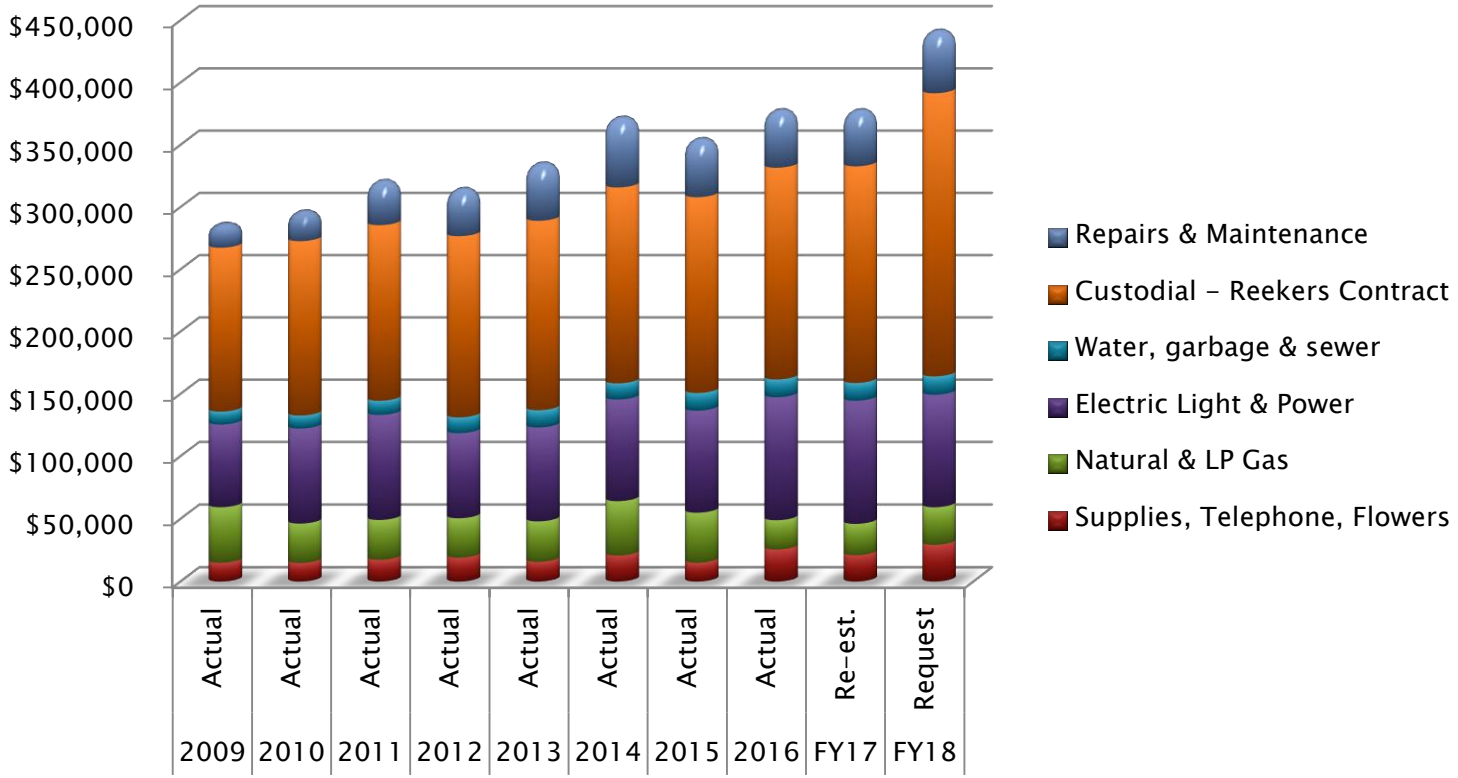
General Courthouse Maintenance and Utilities

General Services Expenses by Year

Fiscal Year	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	FY17 Re-est.	FY18 Request
Supplies, Telephone, Flowers	$14,990	$14,790	$17,341	$19,035	$15,698	$20,731	$14,958	$25,583	$21,000	$29,300
Natural & LP Gas	$44,344	$31,458	$31,802	$31,508	$32,348	$43,431	$39,989	$23,371	$25,000	$30,000
Electric Light & Power	$66,073	$75,935	$83,978	$67,880	$75,023	$81,314	$81,590	$98,415	$98,500	$90,000
Water, garbage & sewer	$10,360	$10,419	$11,348	$12,695	$13,803	$12,967	$14,188	$14,210	$14,250	$14,750
Custodial - Reekers Contract	$131,640	$140,059	$141,079	$145,574	$152,165	$157,386	$157,270	$170,055	$174,000	$227,400
Repairs & Maintenance	$17,092	$22,044	$33,724	$36,207	$44,292	$54,284	$44,929	$44,451	$43,300	$48,500
TOTAL	$284,499	$294,705	$319,272	$312,899	$333,329	$370,113	$352,924	$376,085	$376,050	$439,950

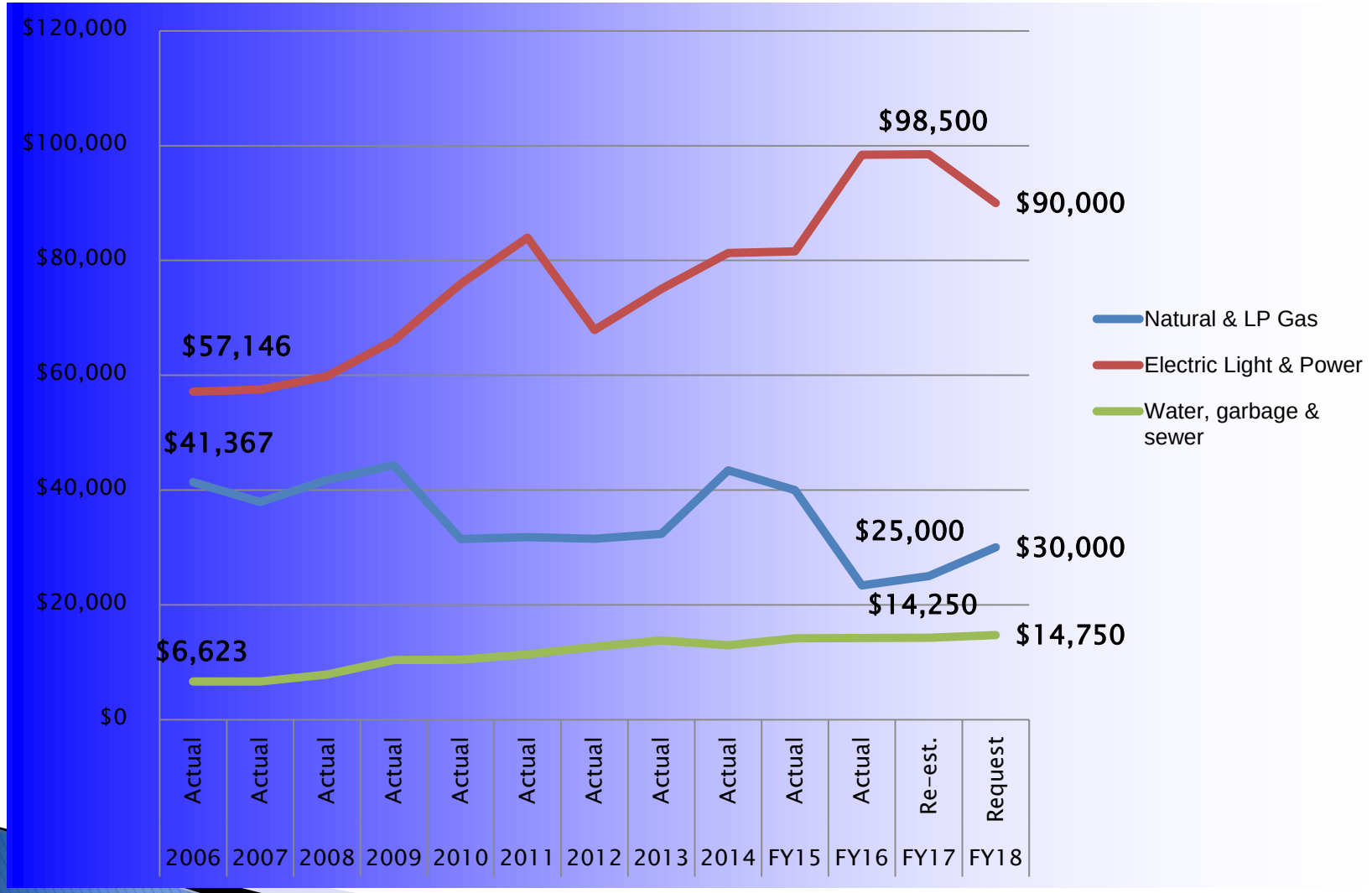
Source – Budget numbers provided by the Auditor's office.

County General Services Cost by Year



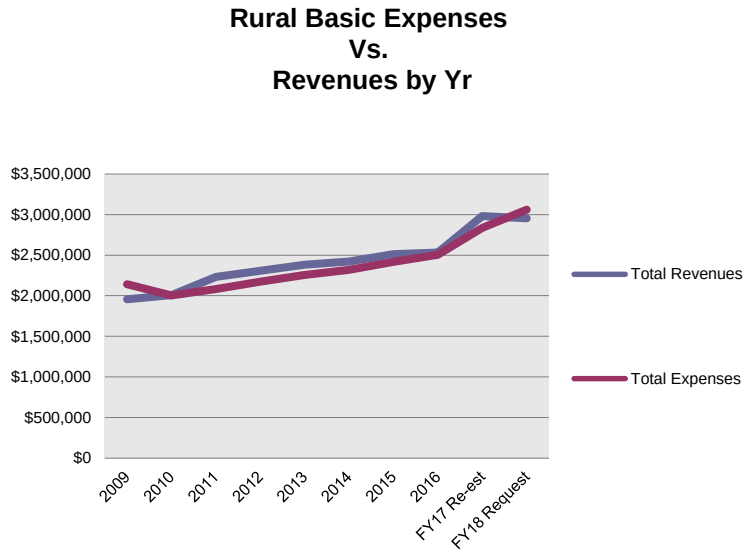
Source – Budget numbers provided by the Auditor's office.

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

	2009	2010	2011	2012	2013	2014	2015	2016	FY17 Re-est	FY18 Request
Net property tax	$1,097,790	$1,226,223	$1,341,502	$1,407,202	$1,468,376	$1,541,723	$1,588,903	$1,629,994	$1,820,783	$1,869,448
Local Option Sales Tax	$819,998	$741,437	$841,908	$850,023	$856,545	$819,501	$979,463	$926,140	$1,000,000	$1,000,000
Commercial replacement								$23,528	$0	$0
Other Revenues	$39,442	$41,623	$50,274	$49,612	$57,951	$59,272	$81,063	$100,286	$83,881	$83,766
Total	$1,957,230	$2,009,283	$2,233,684	$2,306,837	$2,382,872	$2,420,496	$2,649,429	$2,656,420	$2,904,664	$2,953,214

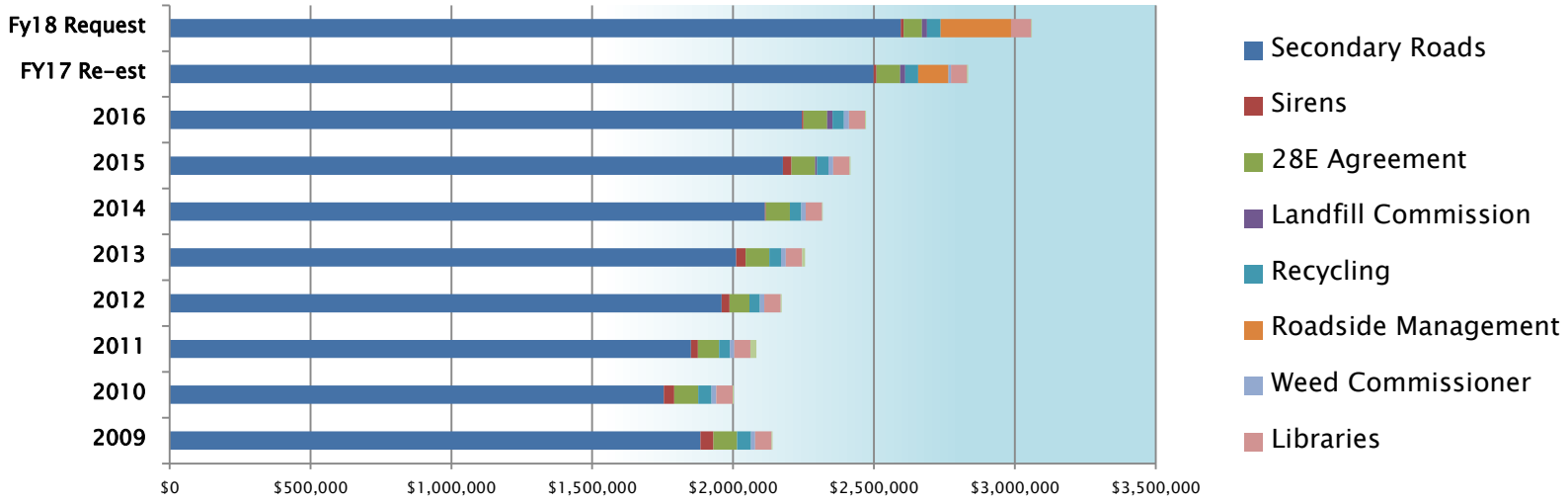
Rural Basic Expenses by Year

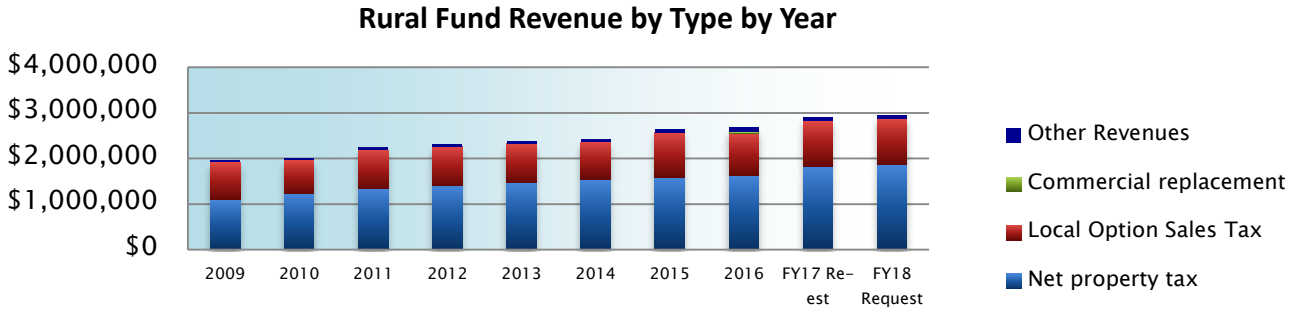
	2009	2010	2011	2012	2013	2014	2015	2016	FY17 Re-est	Fy18 Request
Secondary Roads	$1,884,085	$1,754,358	$1,850,724	$1,958,985	$2,011,045	$2,113,066	$2,177,198	$2,244,723	$2,498,568	$2,595,314
Sirens	$46,154	$37,000	$25,112	$28,368	$33,267	$3,768	$29,594	$5,015	$9,900	$9,900
28E Agreement	$84,600	$84,600	$74,957	$70,297	$84,600	$84,600	$84,600	$84,600	$84,600	$64,836
Landfill Commission							$7,318	$18,295	$18,295	$18,295
Recycling	$48,900	$48,000	$37,920	$37,920	$40,904	$40,211	$40,124	$41,114	$45,722	$48,000
Roadside Management								$0	$107,204	***$250,122***
Weed Commissioner	$15,032	$16,638	$15,073	$15,848	$17,119	$15,946	$16,825	$17,424	$9,080	$0
Libraries	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$71,572
Ambulance	$3,494	$3,494	$21,179	$3,137	$10,435	$3,127	$3,117	$3,117	$3,117	$3,117
Total	$2,140,265	$2,002,090	$2,082,965	$2,172,555	$2,255,370	$2,318,718	$2,416,776	$2,472,288	$2,834,486	$3,061,156

$107,942 deficit spending – $150,000 one-time expense identified in the Rural Fund Expenses.

Source:
Auditor's Budget Reports

Rural Fund Expense by Type by Year

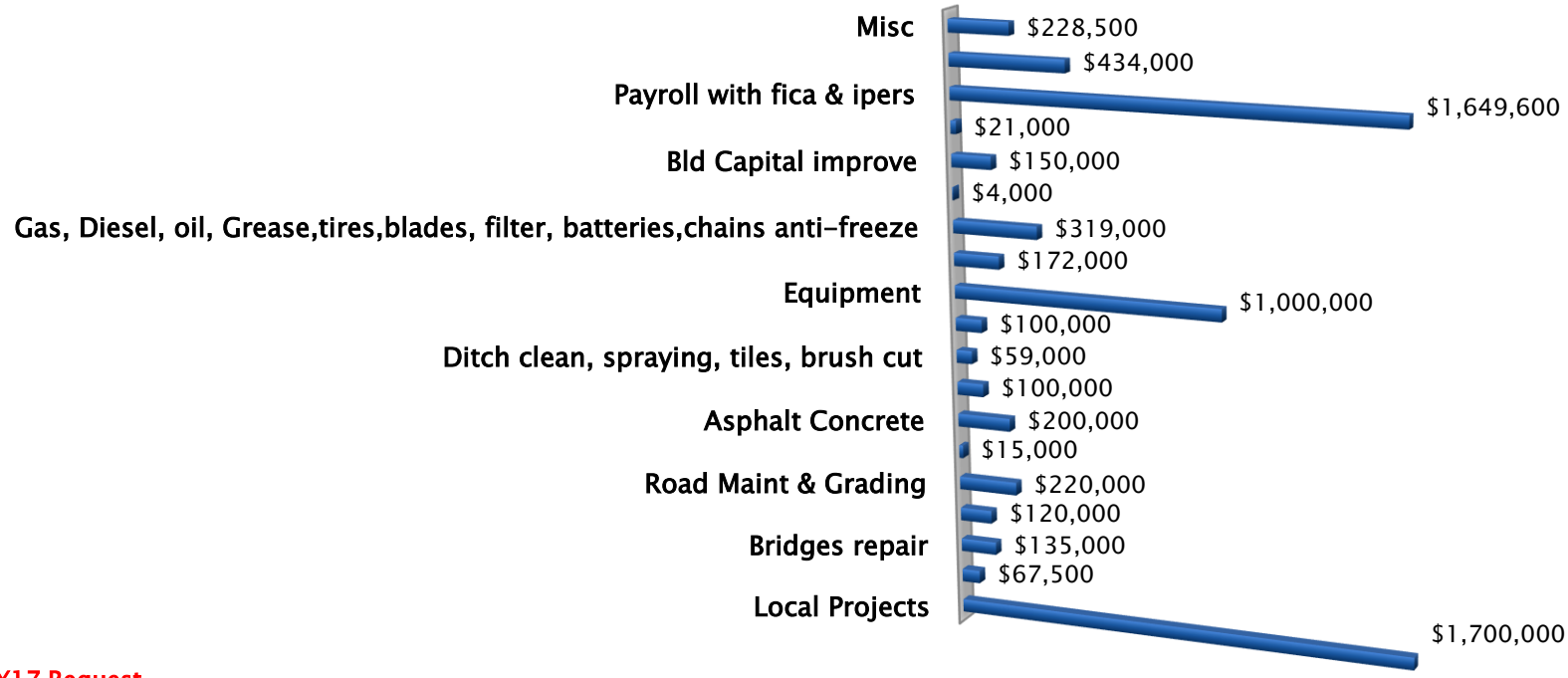




Source:
Auditor's Budget Reports

Secondary Roads Expenses

FY18 Request

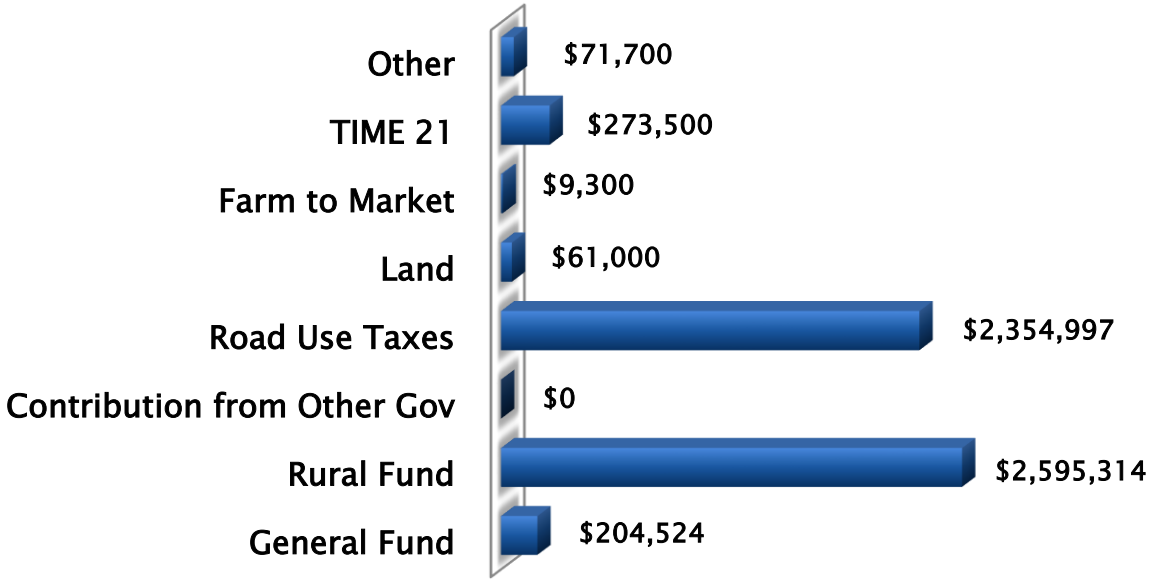


FY17 Request

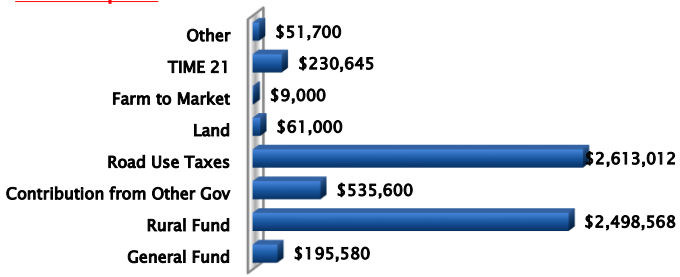
Source – Engineer's Budget Request

Secondary Road Revenues

FY2018



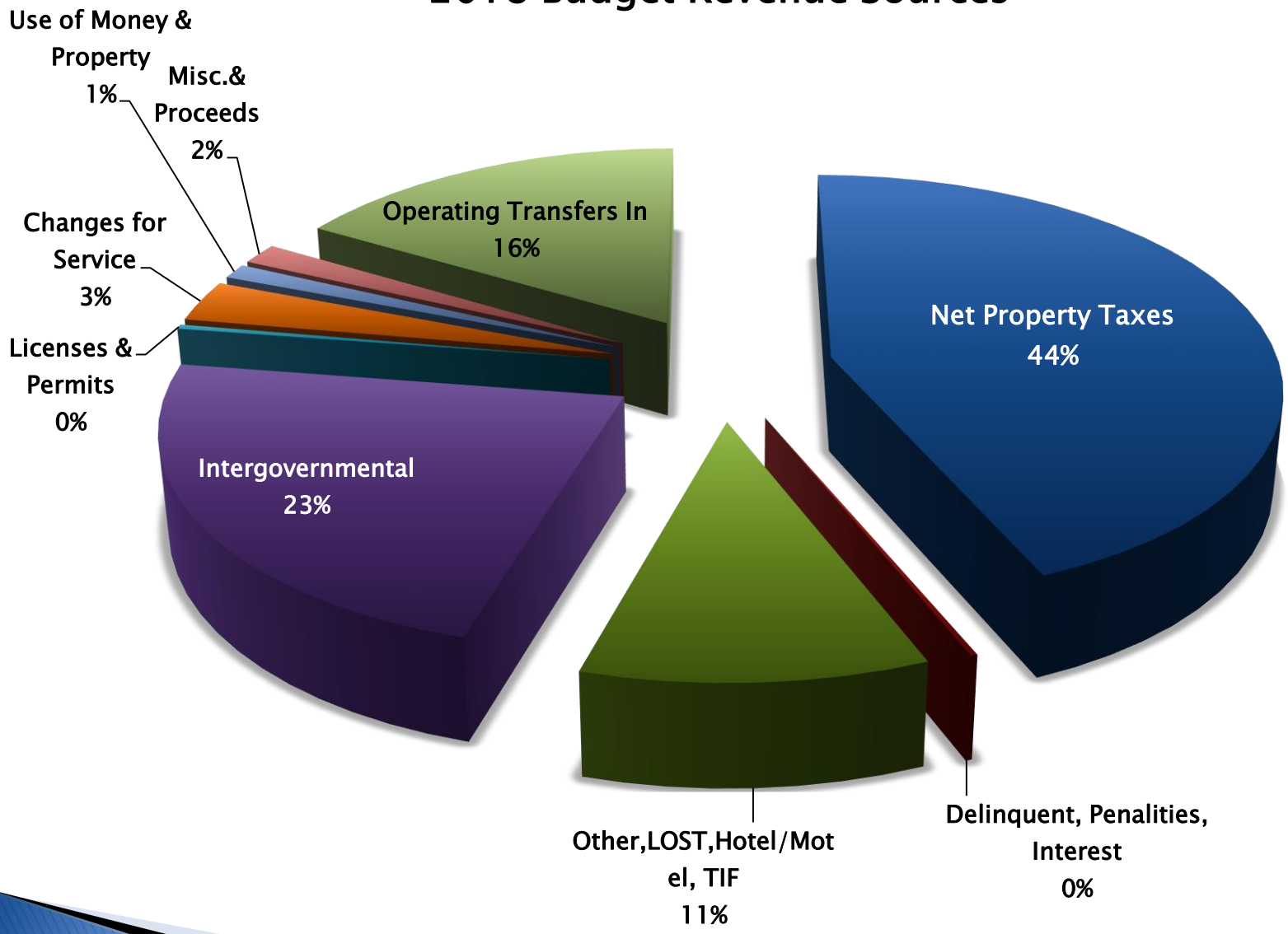
FY17 Request



Source; Engineer Budget Request

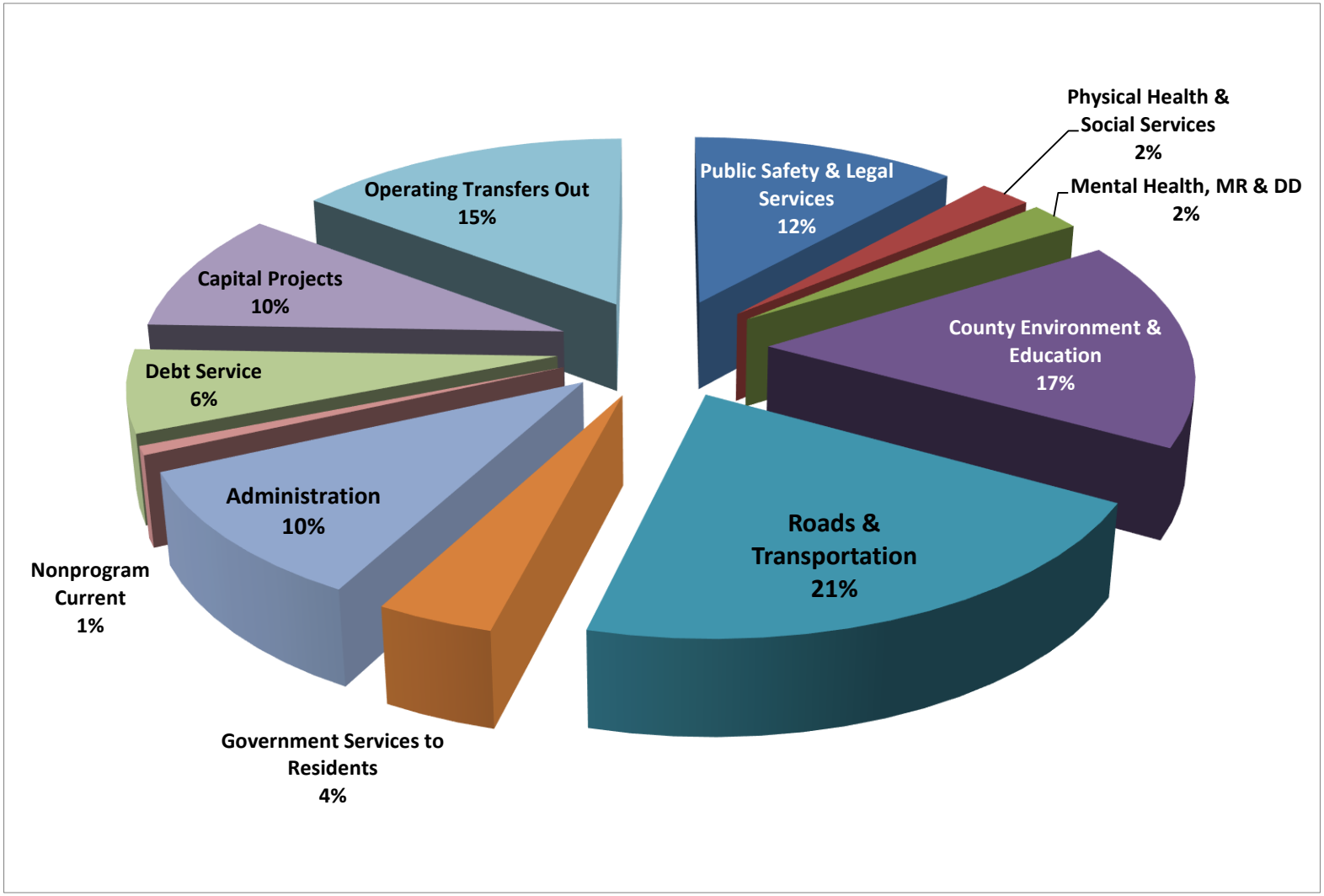
Information Reported in State Formats

2018 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 7, 2017

COUNTY NAME:	NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE	CO NO:
Dickinson	Fiscal Year July 1, 2017 - June 30, 2018	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:
03-07-2017	9:30 AM	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 2017/2018	Re-Est 2016/2017	Actual 2015/2016	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	9,615,574	9,178,296	8,917,593	3.84
Less: Uncollected Delinquent Taxes - Levy Year	2	950	1,280	2,072	
Less: Credits to Taxpayers	3	273,400	242,266	244,658	
Net Current Property Taxes	4	9,341,224	8,934,750	8,670,863	
Delinquent Property Tax Revenue	5	950	650	956	
Penalties, Interest & Costs on Taxes	6	43,300	33,225	80,917	
Other County Taxes/TIF Tax Revenues	7	2,248,556	2,109,682	2,057,741	4.53
Intergovernmental	8	4,905,279	4,410,687	3,883,082	
Licenses & Permits	9	70,700	73,700	70,127	
Charges for Service	10	665,810	688,593	760,344	
Use of Money & Property	11	240,315	244,678	275,985	
Miscellaneous	12	337,610	478,492	315,531	
Subtotal Revenues	13	17,853,744	16,974,457	16,115,546	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	87,062	962	
Operating Transfers In	15	3,512,776	3,976,053	3,070,923	
Proceeds of Fixed Asset Sales	16	1,000	93,500	0	
Total Revenues & Other Sources	17	21,367,520	21,131,072	19,187,431	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,776,995	2,785,532	2,573,743	3.87
Physical Health and Social Services	19	550,321	534,045	471,531	8.03
Mental Health, ID & DD	20	537,494	546,765	842,163	-20.11
County Environment and Education	21	3,968,493	2,663,413	1,876,036	45.44
Roads & Transportation	22	4,994,600	6,294,200	4,499,504	5.36
Government Services to Residents	23	915,199	825,738	751,321	10.37
Administration	24	2,471,145	2,197,063	2,026,363	10.43
Nonprogram Current	25	167,500	226,825	184,867	-4.81
Debt Service	26	1,559,121	1,910,153	1,707,871	-4.45
Capital Projects	27	2,290,284	1,400,729	1,199,106	38.2
Subtotal Expenditures	28	20,231,152	19,384,463	16,132,505	
Other Financing Uses:					
Operating Transfers Out	29	3,512,776	3,976,053	3,070,923	
Refunded Debt/Payments to Escrow	30	0			
Total Expenditures & Other Uses	31	23,743,928	23,360,516	19,203,428	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,376,408	-2,229,444	-15,997	
Beginning Fund Balance - July 1,	33	10,190,216	12,419,660	12,435,657	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0			
Fund Balance - Nonspendable	35	0			
Fund Balance - Restricted	36	0		642,013	
Fund Balance - Committed	37	0			
Fund Balance - Assigned	38	0		788,215	
Fund Balance - Unassigned	39	7,813,808	10,190,216	10,989,432	
Total Ending Fund Balance - June 30,	40	7,813,808	10,190,216	12,419,660	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	7,697,026	Urban Areas:	3.023
Rural Only Levies*:	1,918,548	Rural Areas:	4.863
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	702,860		
Utility Replacmnt. Excise Tax:	123,696	Date:	02-14-2017

Explanation of any significant items in the budget:

Source:
Auditor's Notice of Public Hearing

Levy Rates
&
Tax Dollars Levied

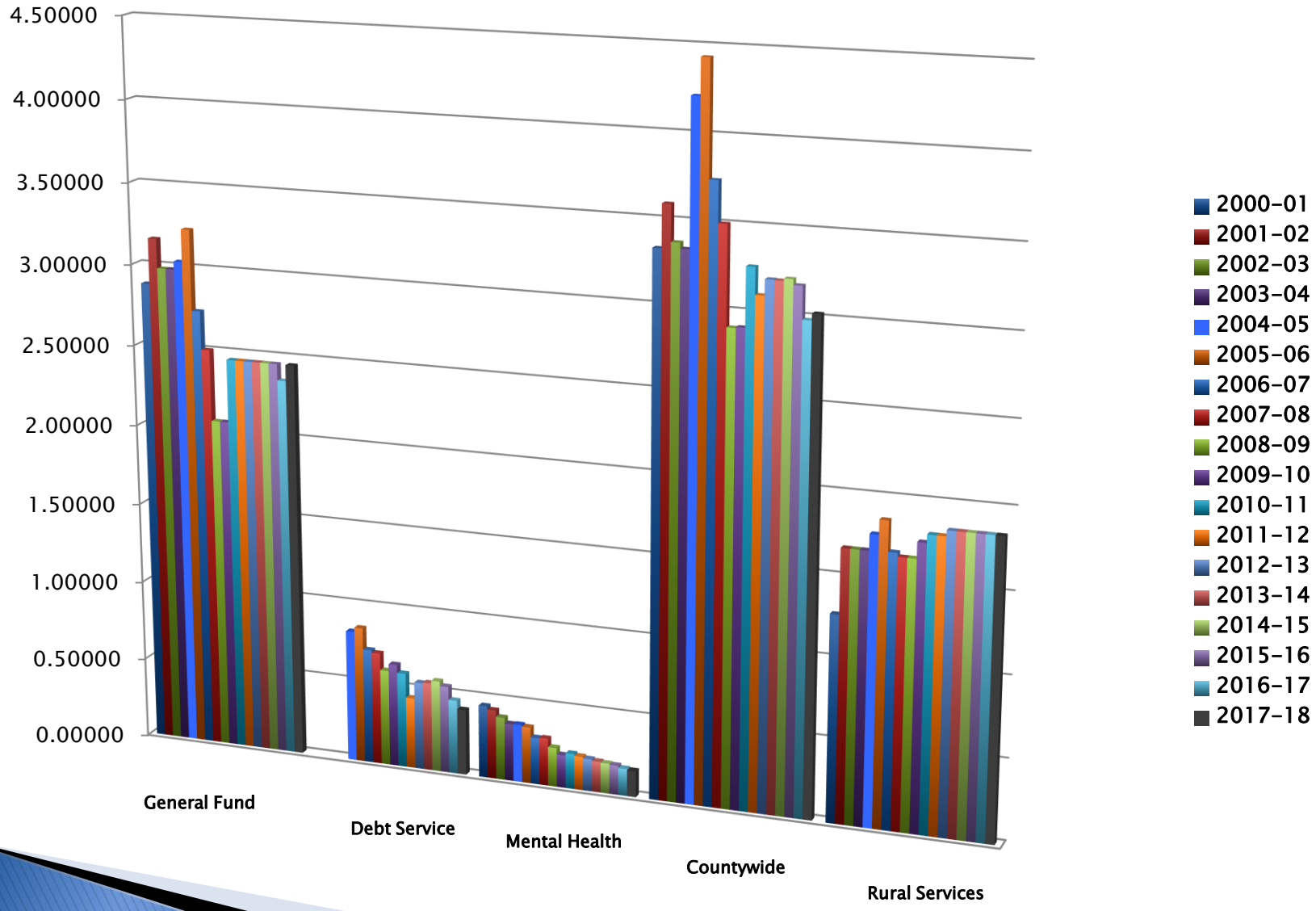
Dickinson County Levy Rates

Budget Year	General Fund	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
2017-18	2.45135	0.40936	0.16229	3.02300	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

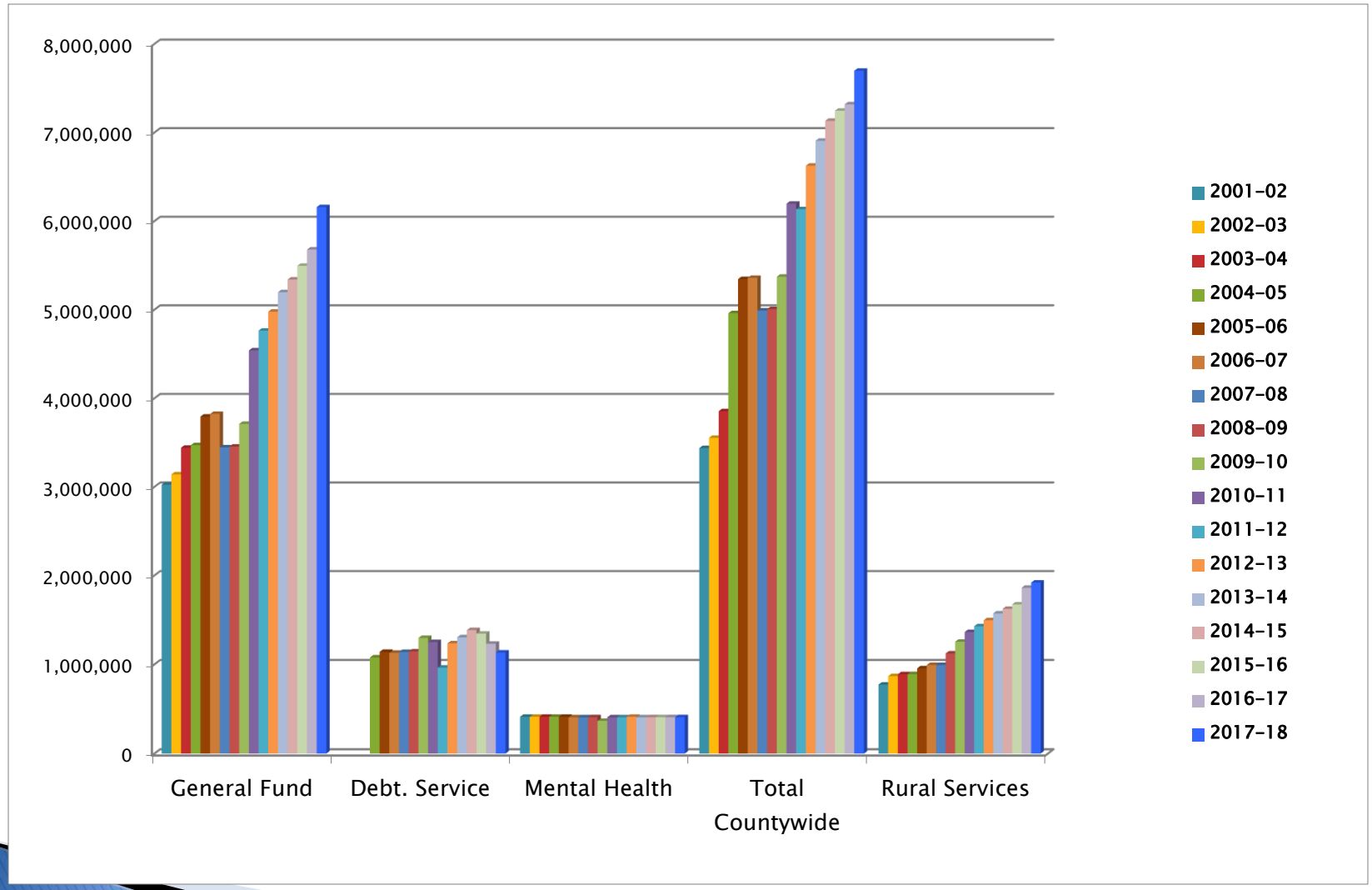
Dickinson County Tax Dollars Levied

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
2017-18	6,156,712	1,132,713	407,601	7,697,026	1,918,548

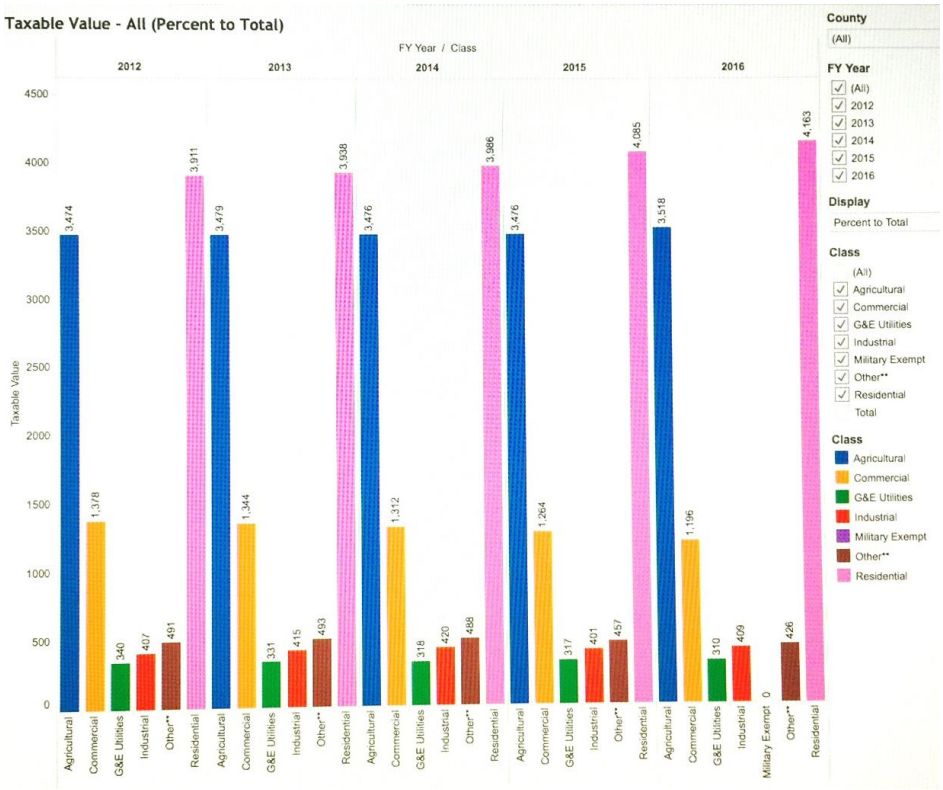
Source:
Auditor's Published
STATE Reports for
Public Hearing

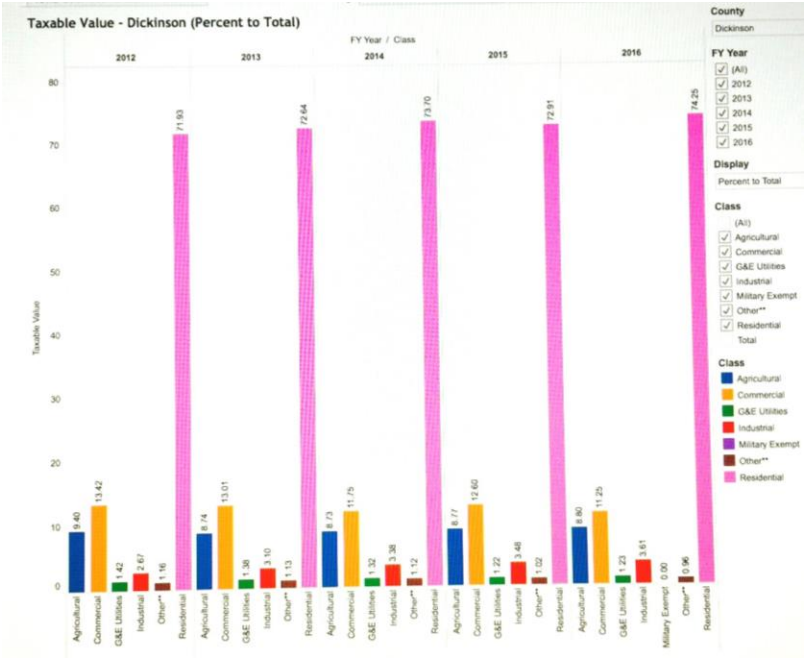
Tax Dollars Levied

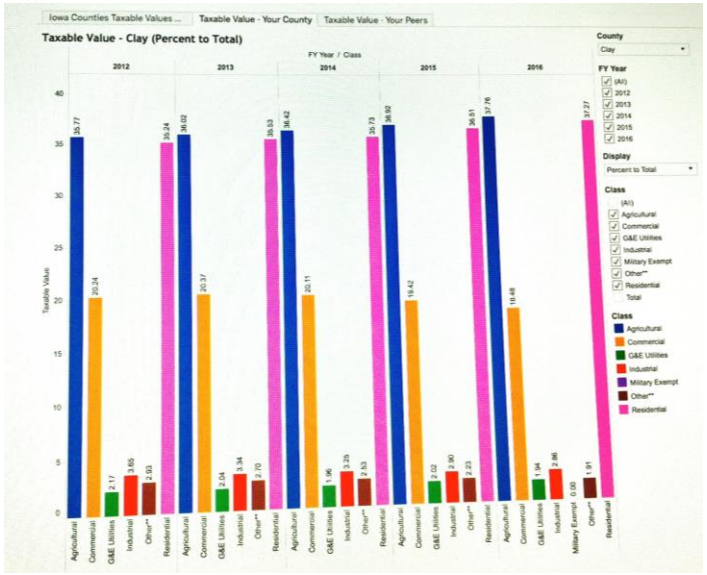


Taxable Value BY Class

Dickinson Co compared to Other Counties







All County Averages above compared to Dickinson Co above right and Clay Co. to the right.
Pink is Residential
Blue is Ag
Gold is Commercial

Source = Iowa Association of Counties website

10 Lowest Countywide Property Tax Levy Rates in Iowa

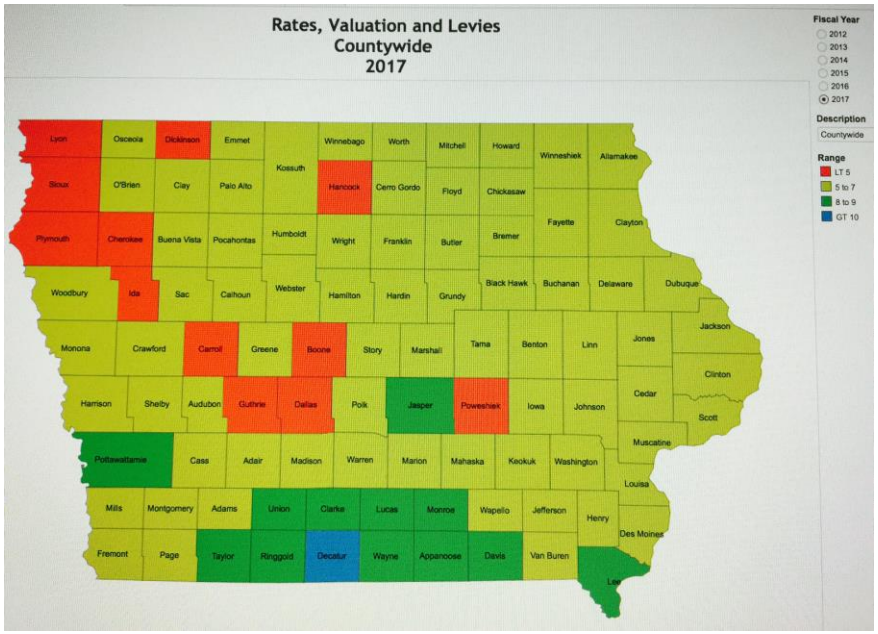
For FY'17

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	CO MHDS SERVICES*	DEBT SERVICE	COUNTY WIDE	RURAL BASIC	RURAL SUPP	UNIFIED LAW	TOTAL RURAL ONLY	TOTAL TAX	PROPERTY TAX ONLY
30	***DICKINSON***	***2.35135***	***-***	***-***	***0.16873***	***0.46199***	***2.98207***	***1.84000***	***-***	***-***	***1.84000***	***9,297,849***	***9,178,296***
47	IDA	3.14000	-	-	0.36000	-	3.50000	1.40000	-	-	1.40000	2,373,006	2,298,239
41	HANCOCK	3.28140	-	-	0.43235	-	3.71375	3.17112	-	-	3.17112	5,465,302	5,370,345
14	CARROLL	3.50000	-	0.32983	-	-	3.82983	3.03290	-	-	3.03290	6,894,803	6,757,067
75	PLYMOUTH	3.50000	0.00139	0.12944	0.24073	0.05802	3.92958	3.95000	-	-	3.95000	9,705,180	9,443,008
25	DALLAS	3.17505	-	-	0.32597	0.48785	3.98887	3.95000	-	-	3.95000	23,052,393	22,585,146
79	POWESHIEK	3.50000	-	0.39413	0.39218	0.03317	4.31948	3.95000	-	-	3.95000	7,486,179	7,206,376
18	CHEROKEE	3.50000	-	0.72000	0.26000	-	4.48000	3.50000	-	-	3.50000	6,074,675	5,824,424
84	SIOUX	3.50000	-	0.44501	0.54561	0.30282	4.79344	2.33847	-	-	2.33847	10,123,329	9,960,013
8	BOONE	3.50000	-	0.49559	0.46877	0.38872	4.85308	2.52131	-	-	2.52131	8,200,424	7,985,694
39	GUTHRIE	3.50000	-	1.04724	0.30943	-	4.85667	2.47992	-	-	2.47992	4,706,219	4,565,643



Source = Dept. of Management

Highest Property Taxes in the State

FY'17 Dickinson County is 28th in property taxes levied in the State.

CO	NAME	BASIC GEN	CEM PION	SUPP GEN	SERVICES* CO MHDS	SERVICE DEBT	WIDE COUNTY	BASIC RURAL	SUPP RURAL	LAW UNIFIED	RURAL ONLY TOTAL	TAX TOTAL	TAX ONLY PROPERTY
77	POLK	3.50000	-	2.28151	0.70169	0.82560	7.30880	3.95000	0.60159	-	4.55159	160,886,696	156,347,407
57	LINN	3.50000	-	1.68600	0.79460	0.16048	6.14108	2.72533	-	-	2.72533	65,955,112	63,032,467
52	JOHNSON	3.50000	-	0.81752	0.44559	2.00829	6.77140	3.46939	-	-	3.46939	55,214,097	54,443,069
82	SCOTT	3.50000	-	1.62130	0.41407	0.28691	5.82228	2.96290	-	-	2.96290	49,572,552	47,737,932
78	POTTAWATTAMIE	4.00000	-	3.09653	0.45712	0.79315	8.34680	3.32948	-	-	3.32948	44,965,812	42,168,662
7	BLACK HAWK	3.50000	-	1.07683	0.90824	0.96070	6.44577	3.09009	-	-	3.09009	35,986,515	34,791,868
31	DUBUQUE	3.50000	-	1.86153	0.40720	0.52800	6.29673	3.70372	-	-	3.70372	32,408,040	31,615,748
97	WOODBURY	3.65035	-	2.81028	0.72650	0.26710	7.45423	3.04187	-	-	3.04187	32,630,699	29,229,268
85	STORY	3.50000	-	0.89978	0.51702	0.18292	5.09972	3.17920	-	-	3.17920	23,867,865	23,613,131
25	DALLAS	3.17505	-	-	0.32597	0.48785	3.98887	3.95000	-	-	3.95000	23,052,393	22,585,146
23	CLINTON	3.50000	0.02385	2.37759	0.79832	0.49575	7.19551	2.96192	-	-	2.96192	18,236,565	17,297,043
17	CERRO GORDO	3.50000	-	1.55513	0.63323	0.54478	6.23314	3.50739	-	-	3.50739	17,733,865	16,725,273
70	MUSCATINE	3.76000	-	2.29410	1.07313	0.75673	7.88396	2.54000	-	-	2.54000	17,036,972	16,652,274
50	JASPER	4.29392	0.00181	2.71484	0.58090	0.66550	8.25697	3.38000	-	-	3.38000	14,538,908	14,084,699
91	WARREN	3.50000	-	1.61430	0.56772	-	5.68202	3.63342	-	-	3.63342	13,924,422	13,513,809
29	DES MOINES	3.85000	0.01695	1.17000	0.57500	1.87278	7.48473	3.68000	-	-	3.68000	13,355,979	12,725,094
64	MARSHALL	3.75000	-	2.14932	0.58182	0.46385	6.94499	3.11224	-	-	3.11224	13,199,317	12,448,126
94	WEBSTER	3.50000	-	1.58900	0.77479	0.08313	5.94692	3.66235	-	-	3.66235	12,432,909	11,678,410
63	MARION	3.50000	-	2.01450	0.77045	0.10803	6.39298	3.95000	0.25000	-	4.20000	11,894,890	11,603,359
56	LEE	3.50000	-	3.50000	0.56484	0.69646	8.26130	2.12719	-	-	2.12719	11,572,060	10,865,573
84	SIOUX	3.50000	-	0.44501	0.54561	0.30282	4.79344	2.33847	-	-	2.33847	10,123,329	9,960,013
90	WAPELLO	3.50000	-	2.73233	1.06377	0.61778	7.91388	2.52821	-	-	2.52821	10,393,123	9,549,419
75	PLYMOUTH	3.50000	0.00139	0.12944	0.24073	0.05802	3.92958	3.95000	-	-	3.95000	9,705,180	9,443,008
11	BUENA VISTA	3.50000	-	2.16575	0.61857	0.86416	7.14848	3.14293	-	-	3.14293	9,724,684	9,415,939
92	WASHINGTON	3.75000	-	2.07905	0.15250	0.69698	6.67853	3.27625	-	-	3.27625	9,681,626	9,414,688
28	DELAWARE	3.50000	-	1.60000	0.58978	0.34493	6.03471	3.35262	-	-	3.35262	9,492,786	9,243,032
96	WINNESHIEK	4.28000	-	1.51000	0.60154	-	6.39154	1.95000	-	-	1.95000	9,315,644	9,207,578
30	DICKINSON	2.35135	-	-	0.16873	0.46199	2.98207	1.84000	-	-	1.84000	9,297,849	9,178,296
6	BENTON	3.50000	-	0.79064	0.63099	0.09842	5.02005	2.93726	-	-	2.93726	9,406,703	9,165,109

Source = Dept. of Management

FY'18 Budget & Levy Goals:

- With the first draft of the FY'18 budget showing almost $900,000 in deficit spending in General Fund, the Primary goal is to reduce spending and to use carryover to pay for important one-time expenses.

- The Primary goal for the Rural Services budget is to maintain last year's levy rate. There is deficit spending budgeted in Rural Services for FY'18, however $150,000 is a one-time expense. That will be taken out of the 44% estimated FY'17 carryover.

- The FY'18 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 are expected to run out in 2019.

Levy Rate Results for FY'18

- ✓ General fund levy rate ***will be increased by 0.10 back to 2.45135 for FY'18***.
- ✓ Mental Health's levy rate ***will decrease from 0.16873 to 0.16229 for FY'18.***
- ✓ Rural Services levy rate ***will remain 1.84 for FY'18.***
- ✓ Debt Service's levy rate ***will decrease from 0.46199 to 0.40936 for FY'18.***

Property Tax Example – County Residential

	2018 Taxes with 5% increase in valuation	2017 Taxes	Difference from FY17 To FY18
Total Residential Assessed value	$280,875	$267,500	
Rollback included	56.9391%	55.6259%	
Taxable value after rollback	$159,928	$148,799	
Minus Exemptions	Homestead - Etc.	Homestead - Etc.	
X Levy Districts			
General Fund	0.0024514	0.0023514	
Tax $	$392.05	$349.89	$42.16
Rural Basic	0.0018400	0.00184000	
Tax $	$294.27	$273.79	$20.48
Debt Service	0.00040936	0.00046199	
Tax $	$65.47	$68.74	($3.28)
Mental Health	0.00016229	0.00016873	
Tax $	$25.95	$25.11	$0.85
Minus Credits			
Increase/(Decrease)	$777.74	$717.53	*$60.21*

Note: residential properties in the unincorporated area will pay all 4 levies.

Residential in a city will pay the 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

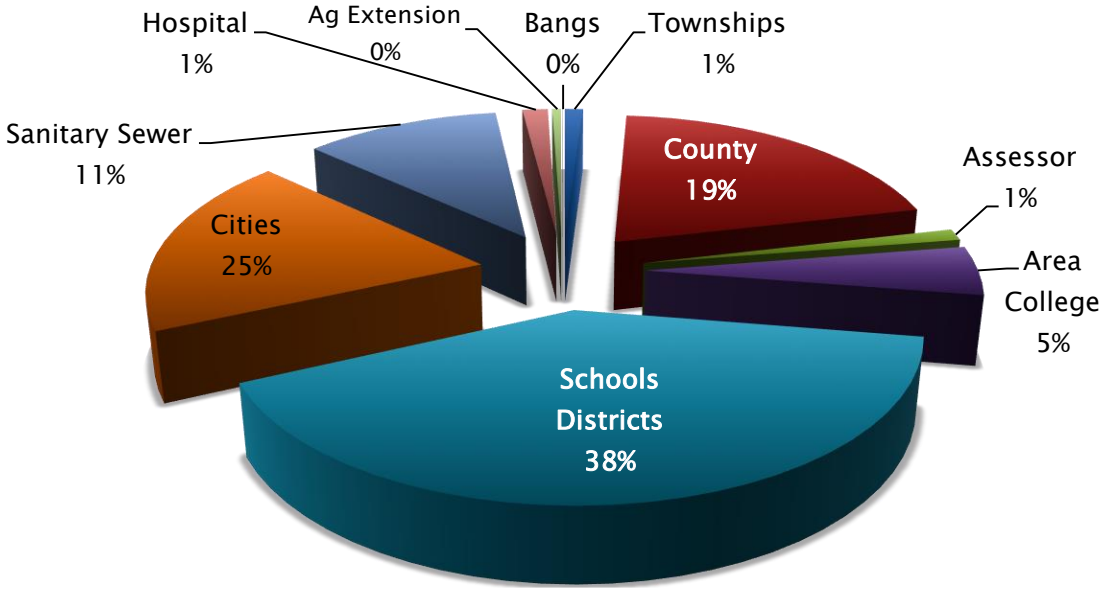
Recent budget cuts: $38,500,000,000

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.