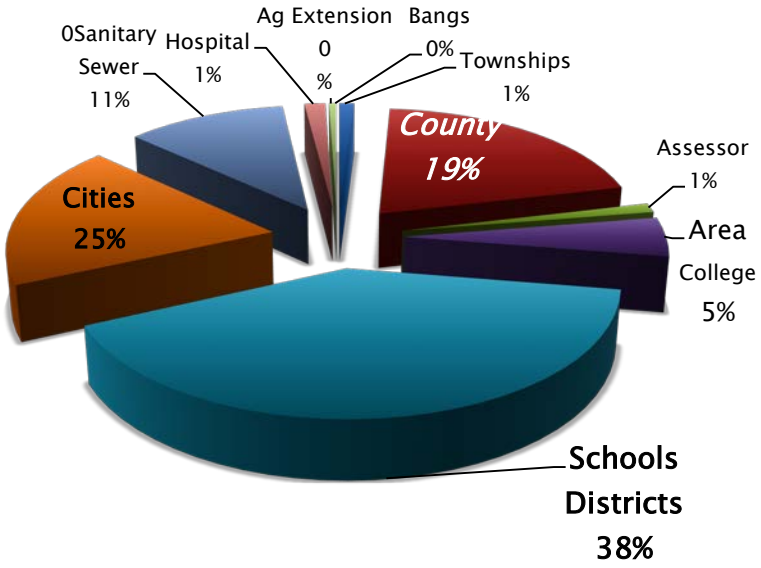
Dickinson County Budget FY'2019 Budget Overview



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

March 13, 2018

"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 2019 Budget:

- Taxable Valuations increased in total by $155,074,938 for FY19.
- The Urban area had additional growth of $118,546,268 in taxable value.
- The Rural area had additional growth of $36,528,670 in taxable value.
- FY17 General Fund ended with $660,324 more carryover than was budgeted helping to make up for the deficit spending in FY18.
- Taxable values in TIF Districts have decreased by $16,808,999 – Still upwards of $238 million taxable values in TIF.
- The County health insurance rates increased by 3% after a 3% wellness credit was earned by the insured employees. The lowest increase of all counties using ISAC insurance trust. $50,000 from the Medical Fund will be used to reduce the Tax asking in General Fund.
- No gross valuation increased due to the wind turbine value phase in for FY19.

  Dickinson Co. still has the 97 turbines that have reached 30% valuation. The new proposed turbines will be assessed Jan-2019 and the County will see 5% assessments Jan-2020 on those for taxable values in FY22.

  (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. Fiscal year 18, the 7 turbines owned by Iowa Lakes Electric & the 61 turbines owned by Lost Lakes Wind Farm reached the maximum of 30%.

Source – Assessor & Dept. of Management

Negative impact on the proposed 2019 Budget:

- 2019 General Fund budgeted to spend $419,620 more than revenues budgeted. The first draft of the budget showed over $800,299 in deficit spending. This presented a need to fund one time expenses with carryover and to reduce expenses
- Funding all original budget requests would require a 30 cent increase of levy in General Fund.
- Mental Health Property tax dollars are no longer capped at the 1997 property tax dollars (approximately $412,000). The NW Iowa Care Connection Region, of which Dickinson County is a member, has decided to follow the State mandate to reduce fund balances to 25% of the FY'19 actual expenditures. In doing so, the Dickinson County levy rate for FY'19 will tax property at an unusually low rate producing only $172,000. Dickinson County and those counties in the NW Iowa Care Connection Region will then be raising their levies in FY'20 to the now maximum of $30.30 per capita or approximately $518,000 for Dickinson County. The ongoing problem is that the State is vacillating back and forth on this reduction of balances and also on the required services a region must provide.
- The State is supposed to reimburse the Counties for the lost revenue because of the tax reform passed in 2014. For FY19, 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.

Source – Assessor & Budget mtgs,

Legislation of Interest:

As of 2-23-18

Property Tax Reform of FY14: **SF 2081.** This bill would phase out the backfill funding for commercial and industrial property tax replacement claims to local governments to 2/3 for FY2019, 1/3 for 2020, and a complete removal of appropriations thereafter.

2017 - Road Funds Swap SF184 & HF203: Update February 13, 2018
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.
On February 13, 2018, the Transportation Commission unanimously approved the federal-aid swap policy as recommended by the Iowa DOT.

Water Quality: 2-12-18 Update Des Moines Register The Iowa State Association of Counties (ISAC) reiterated its call for a one cent sales tax increase to be used for a combination of mental health and water quality initiative. The Iowa Poll found support for the full one cent increase for a sales tax increase dedicated to the Natural Resources and Outdoor Recreation Trust Fund. An amendment to the Iowa Constitution ratified on November 2, 2010 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.

Mental Health - SF2252 and HF2327 were passed out of committee: These bills reflect the report of the Complex Service Needs Work Group. This work group was charged with giving recommendations to provide services to individuals with complex mental Health, disability and substance use disorder needs. As a result, both bills call for the creation by mental health and disability services (MH?DS? Regions as a core services:

Six Regional Access Centers
Twenty-Two Assertive Community Treatment Teams
Intensive residential service homes that provide services up to 120 persons statewide

HSB 649 A bill that would expand Iowa Communities Assurance Pool (ICAP) to cover Drainage Districts: This bill would afford the same risk management tools due to the heavy involvement with drainage districts to counties, specifically county supervisors

SF2081 Income Tax Plan: This bill is an annual $1 billion tax cut and passed out of the Senate Ways and Means Committee on February 22, 2018. Among the many provisions are the income tax rate reductions for individuals and businesses, the elimination of most income tax credits, the elimination of federal deductibility, permanent coupling with the federal tax code, changes to taxes paid by credit unions and a reduction in the franchise tax rate and changes to the state sales tax to address online businesses.

HF2225 – Township Fire Levies II: Trustee may levy an additional annual tax to provide benefited fire districts.

Below - All died first funnel

SF 2008 – CAFO Moratorium
SF 2009 – Master Matrix Committee
SF 2011 – CAFO Notices
SF 2019 - CAFO Permit Hearings
SF 2036 – Reducing the size of CAFO that qualify for exemptions from separation requirements
SF 2049 – CAFO Manure Notifications & handling fees
SF 10 - Bottle Bill Repeal
SF2156/HF2155 – Beverage Containers Control
HF 2244 - Termination of Medicaid managed Care Contracts
HF 2291 – MCO timely payment & Correction of Claims processing errors.
HF 2292 – MCOs Process & Contract oversight by DHS

Source – ISAC
Legislative Updates

Taxable Valuations by Year

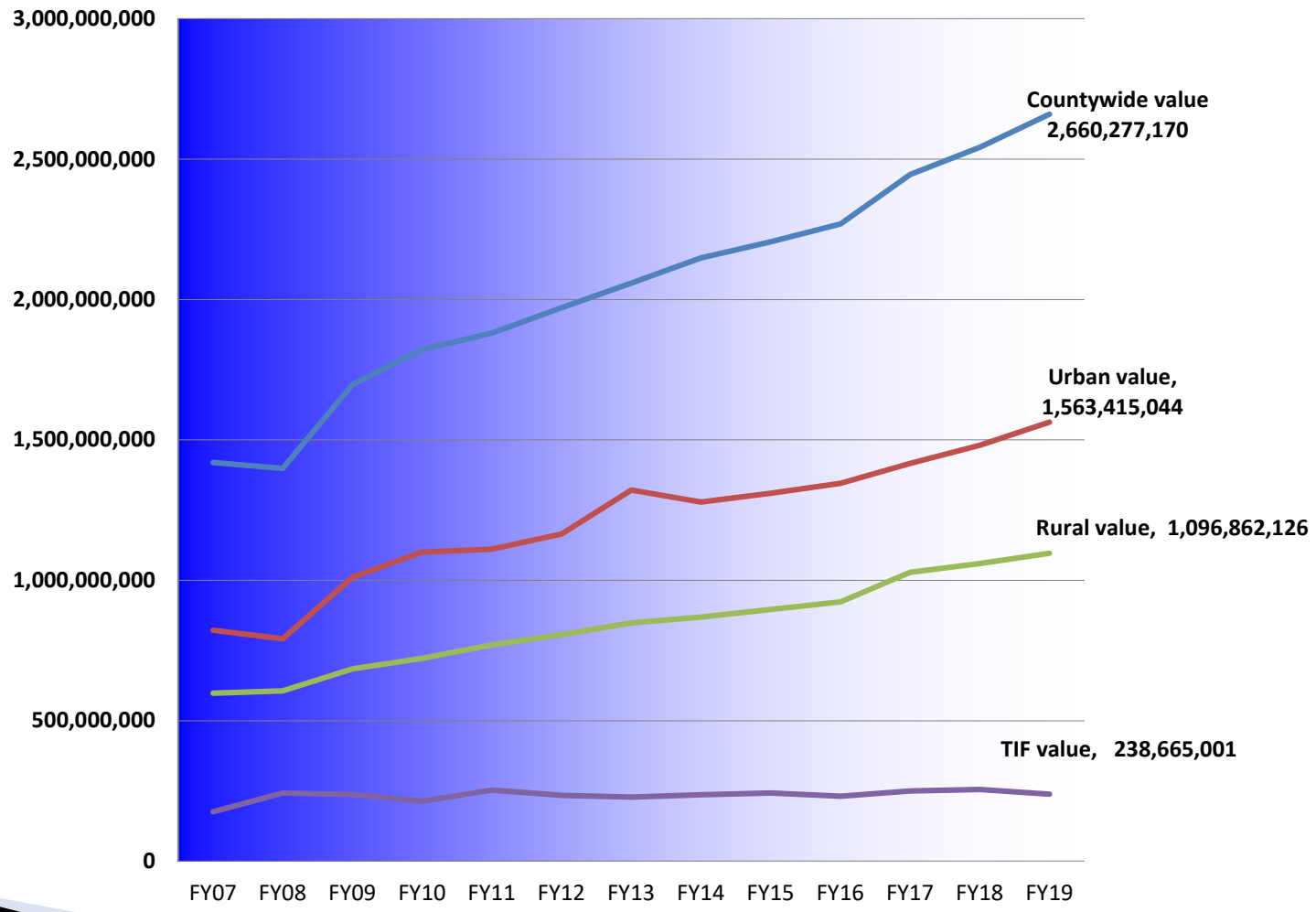
Taxable Valuations over the years in Dickinson County
(including gas & electric utility valuations)

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
FY 2019	2,660,277,170	1,096,862,126	238,665,001

Source – Dept of Management

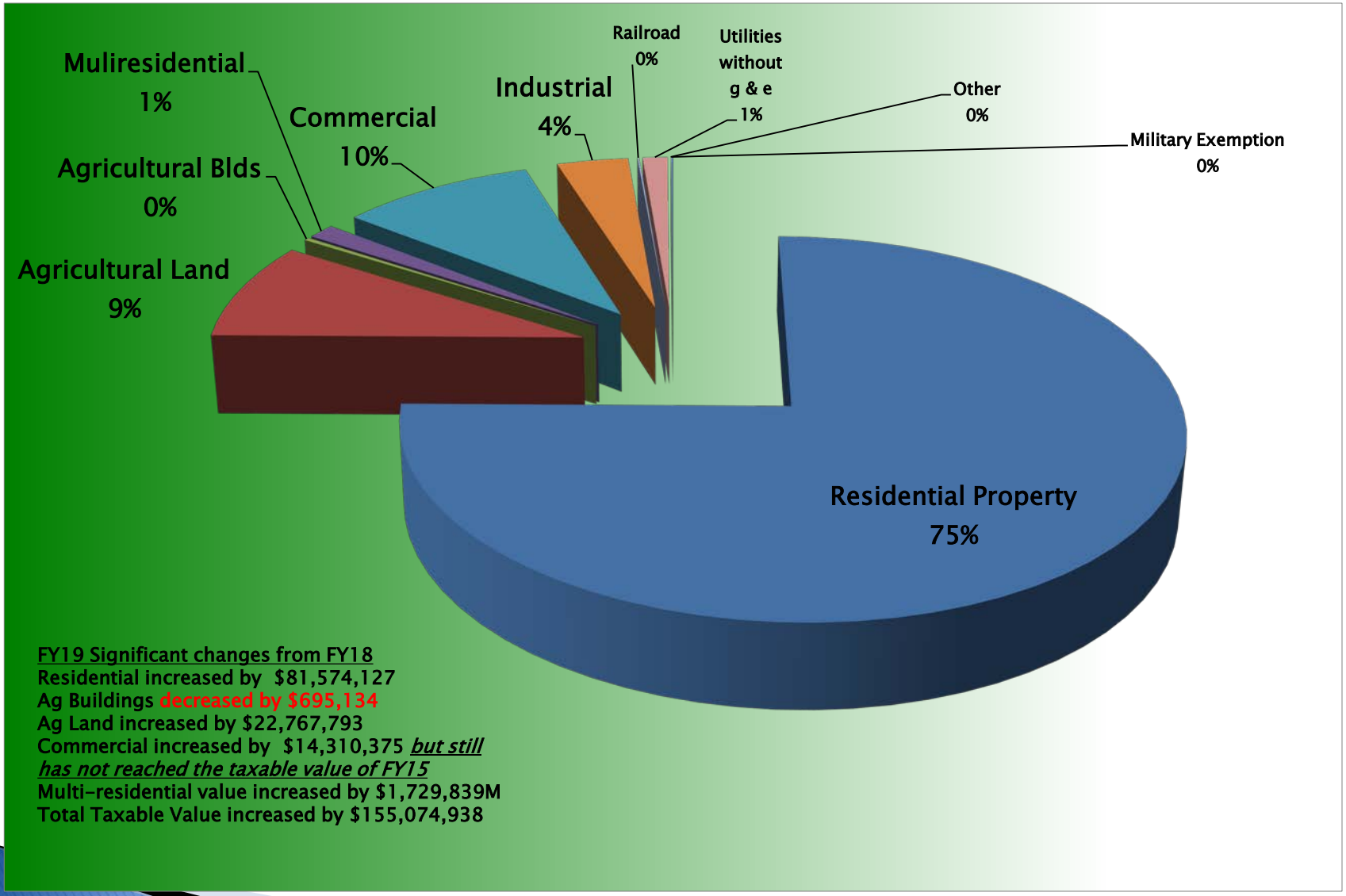
Dickinson County Property Taxable Valuations by year

including gas & elec utilities



Source – Dept of Management

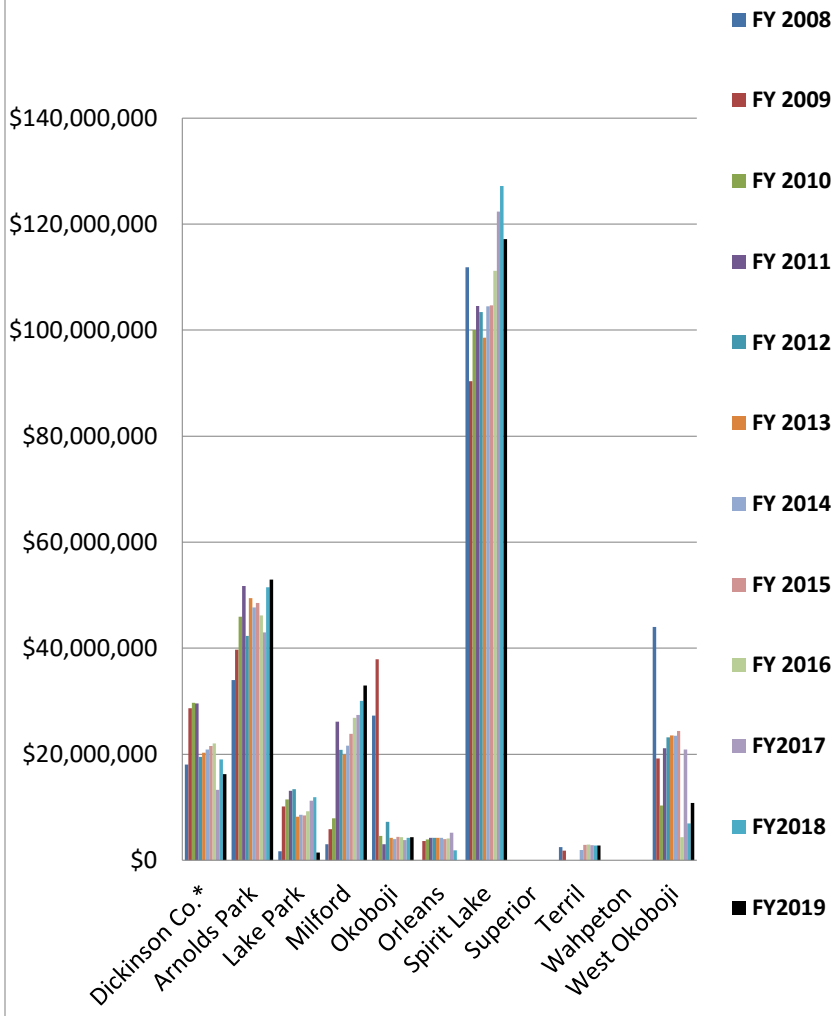
FY 2019 Taxable Valuations by Class



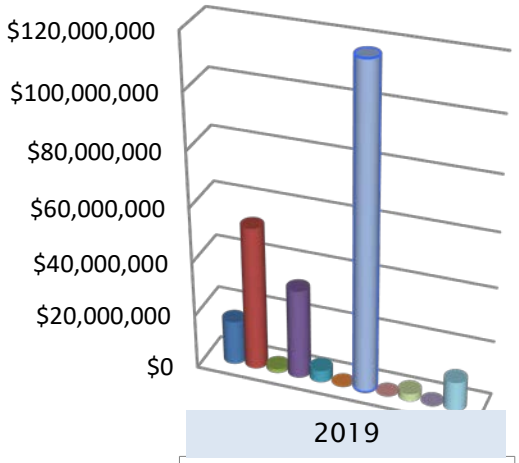
FY19 Significant changes from FY18
Residential increased by $81,574,127
Ag Buildings decreased by $695,134
Ag Land increased by $22,767,793
Commercial increased by $14,310,375 *but still has not reached the taxable value of FY15*
Multi-residential value increased by $1,729,839M
Total Taxable Value increased by $155,074,938

Source – Dept of Management

Taxable Value in TIF Districts



*Dickinson County includes all joint city/county TIF Districts



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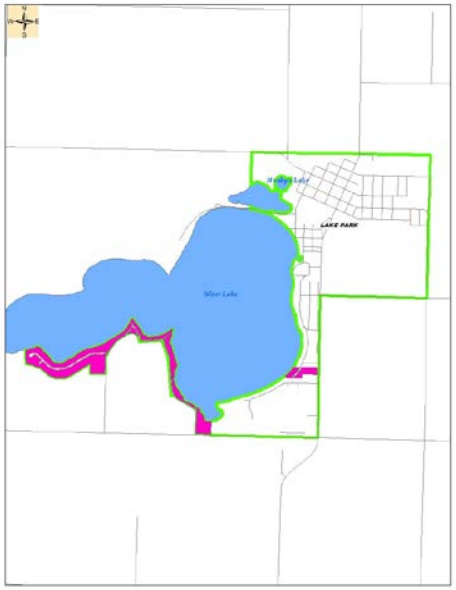
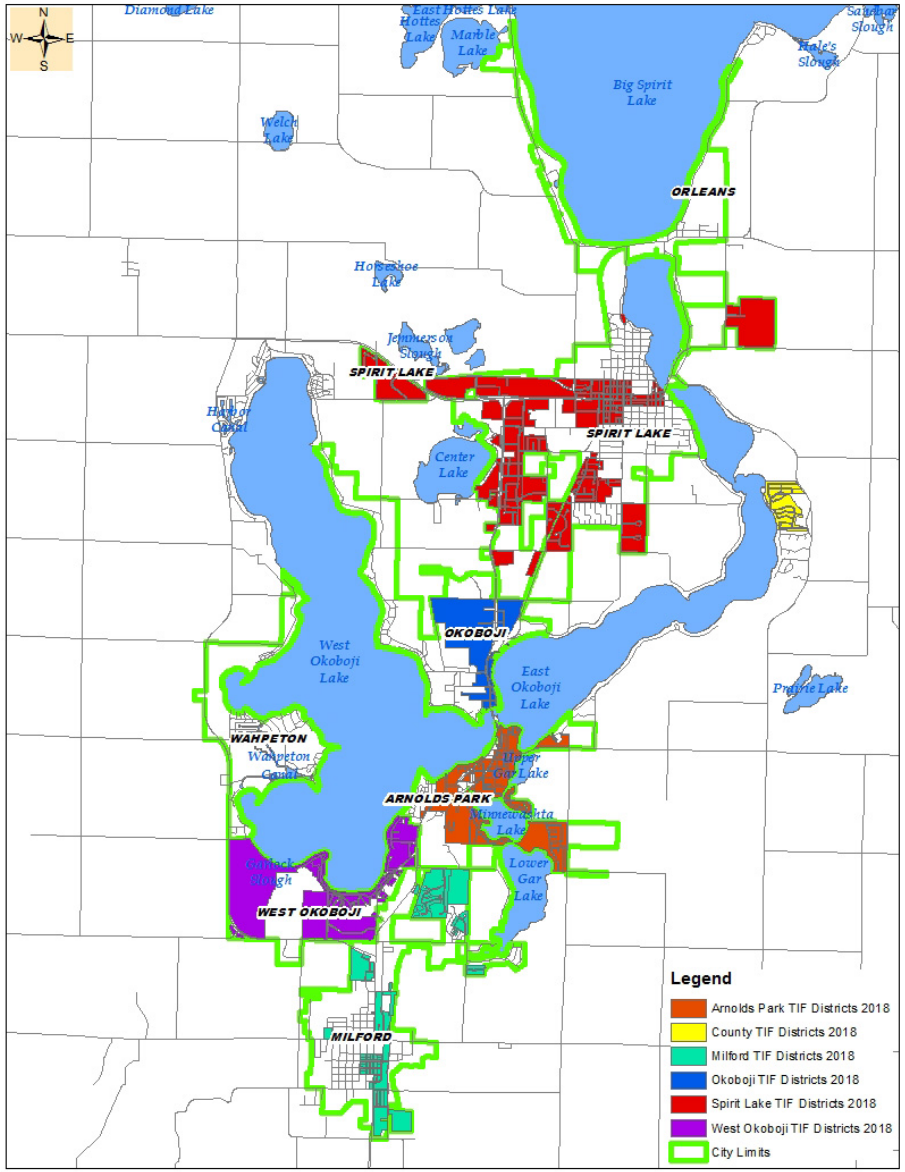
Dickinson Co.	$16,199,333
Arnolds Park	$52,939,380
Lake Park	$1,451,940
Milford	$32,939,254
Okoboji	$4,356,340
Orleans	$0
Spirit Lake	$117,130,948
Superior	$0
Terril	$2,789,298
Wahpeton	$0
West Okoboji	$10,797,908

Source – Dept of Management

City & County Active TIF Districts

Lake Park TIF





Terril TIF

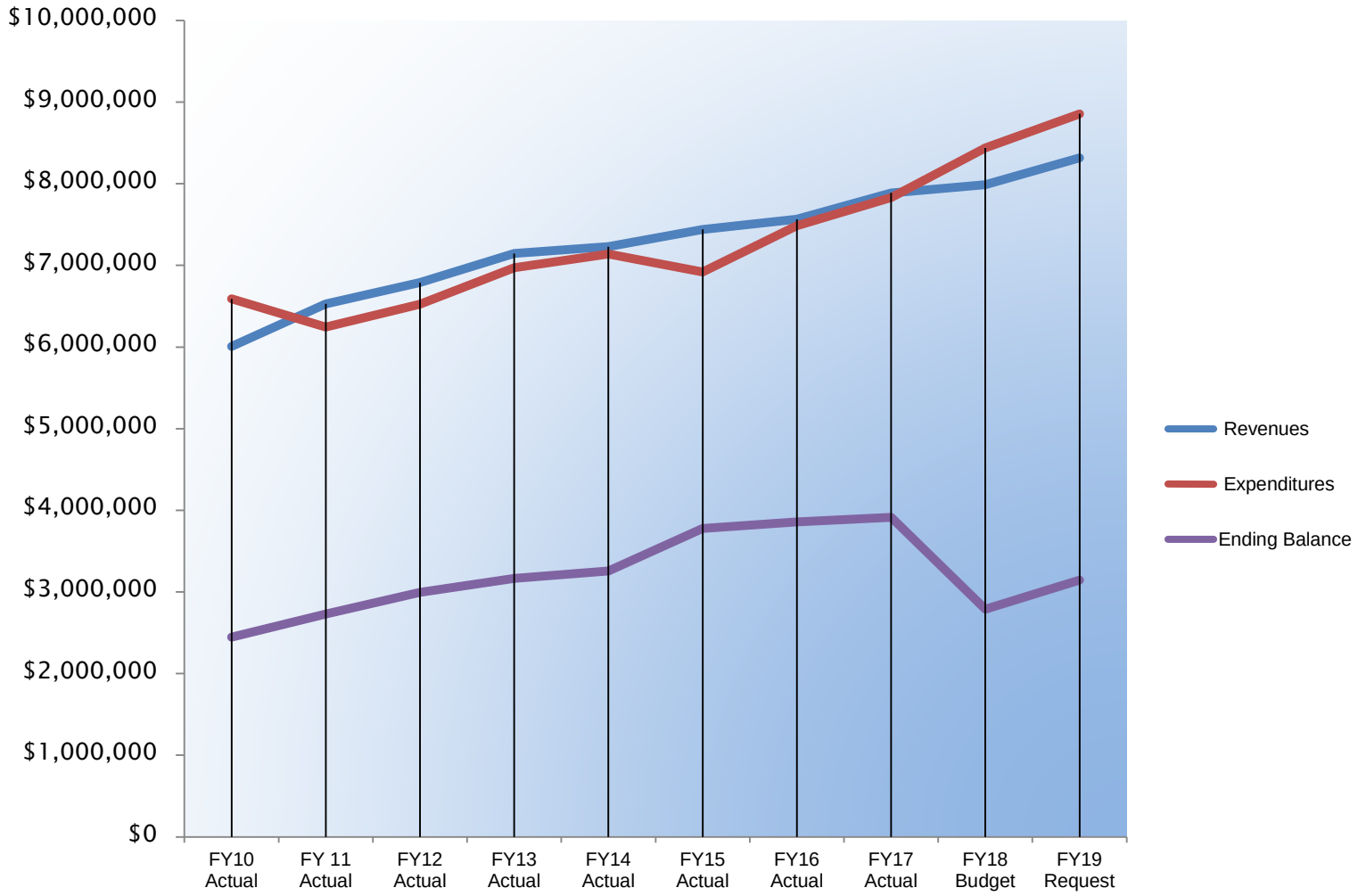
Maps provided by the GIS Dept.

Fund Balances by year – FY19 Budget

2/12/18 16:06	FY14	FY15	FY15	FY16	FY16	FY17	FY 17	FY18	FY18	FY'19
01 GENERAL BASIC	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	Budget projected FY'18	Requested Budget
Beginning Balance	$3,166,566	$2,950,071	$3,256,344	$3,248,777	$3,777,016	$3,625,413	$3,857,893	$3,240,412	$3,913,021	$3,684,126
Revenues	$7,230,011	$7,240,874	$7,441,537	$7,218,972	$7,564,876	$7,580,390	$7,887,595	$7,988,272	$8,068,136	$8,317,136
Expenditures	$7,140,233	$7,428,508	$6,920,865	$7,683,412	$7,483,998	$8,185,586	$7,832,467	$8,439,585	$8,297,031	$8,808,756
Ending Balance	$3,256,344	$2,762,437	$3,777,016	$2,784,337	$3,857,893	$3,020,217	$3,913,021	$2,789,099	$3,684,126	$3,192,506
	46%	37%	55%	36%	52%	37%	50%	33%	44%	36%
10 MENTAL HEALTH	FY14	FY15	FY15	FY16	FY16	FY17	FY 17	FY18	FY18	FY'19
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget projected FY'18	Requested Budget
Beginning Balance	$176,667	$594,811	$647,266	$544,684	$649,061	$576,299	$261,677	$140,582	$269,791	$145,322
Revenues	$960,796	$887,177	$541,049	$414,164	$452,650	$421,944	$421,381	$413,944	$421,966	$173,370
Expenditures	$490,197	$887,132	$539,254	$826,871	$840,034	$542,702	$413,267	$534,994	$546,435	$316,868
Ending balance	$647,266	$594,856	$649,061	$131,977	$261,677	$455,541	$269,791	$19,532	$145,322	$1,824
	132%	67%	120%	16%	31%	83.9%	65%	4%	27%	1%
11 RURAL BASIC	FY14	FY15	FY15	FY16	Fy16	FY17	FY17	FY18	FY18	FY'19
	Actual	Budget	Actuals	Budget	Actual	Budget with 16 Actuals	Actual	Budget	Budget projected FY'18	Requested Budget
Beginning Balance	$655,339	$702,019	$757,117	$836,103	$989,770	$1,234,720	$1,173,902	$1,245,468	$1,350,254	$1,188,929
plus Revenues	$2,420,495	$2,466,132	$2,649,429	$2,530,767	$2,656,420	$2,981,377	$2,982,438	$2,953,214	$2,899,488	$3,020,439
less Expenditures	$2,318,717	$2,447,286	$2,416,775	$2,505,743	$2,472,288	$2,835,980	$2,806,086	$3,061,156	$3,060,813	$3,145,741
Ending balance	$757,117	$720,865	$989,770	$861,127	$1,173,902	$1,380,117	$1,350,254	$1,137,526	$1,188,929	$1,063,627
	33%	29%	41%	34%	47%	48.7%	48%	37%	39%	34%
20 SECONDARY ROADS	FY14	FY15	FY15	FY16	Fy16	FY17	FY17	FY18	FY18	FY'19
	Actual	Budget	Actual	Budget	Actual	Budget with 16 Actuals	Actual	Budget	Budget projected FY'18	Requested Budget
Beginning Balance	$2,677,067	$2,035,451	$2,868,279	$3,044,145	$3,472,986	$3,515,175	$3,549,046	$2,292,287	$3,158,341	$2,866,492
plus Revenues	$5,116,146	$5,273,754	$4,897,420	$5,244,732	$5,430,286	$6,195,105	$6,070,683	$5,570,335	$5,945,651	$5,696,620
less Expenditures	$4,924,934	$5,983,270	$4,292,713	$7,028,350	$5,354,226	$8,198,000	$6,461,388	$6,694,600	$6,237,500	$7,133,580
Ending balance	$2,868,279	$1,325,935	$3,472,986	$1,260,527	$3,549,046	$1,512,280	$3,158,341	$1,168,022	$2,866,492	$1,429,532
	58%	22%	81%	18%	66%	18.4%	49%	17%	46%	20%

Source – Auditor's office

General Fund Revenue, Expenses, & Fund Balances over the years



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

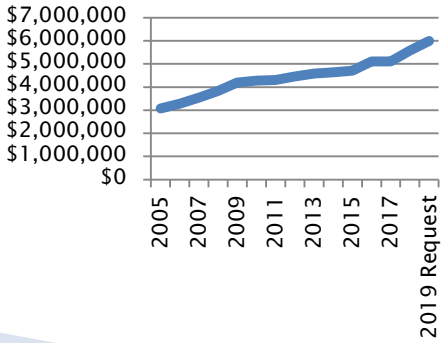
Discretionary Funding FY19

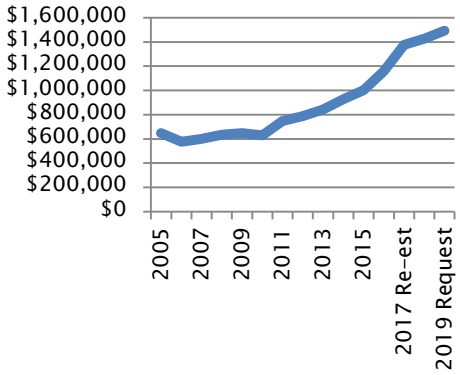
2/10/18 0:49	Discretionary Funding Requests					
Fund	Organization	FY2015 budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget
Gen01-01 Domestic violence	CAASA Grant	$7,500.00	$7,500.00	$7,500.00	$7,500.00	$7,500.00
Gen01-01	Rides	$16,406.00	$16,406.00	$16,406.00	$16,406.00	$16,406.00
Gen01-01	RSVP	$0.00	$1,250.00	$1,250.00	$1,250.00	$0.00
Gen01-01	Upper Des Moines	$16,500.00	$16,472.00	$16,500.00	$17,500.00	$18,000.00
Gen01-01	NW Iowa Area Agency on Aging now Elderbridge	$10,886.40	$13,780.25	$14,031.00	$14,281.35	$14,281.00
Gen01-01	Discovery House	$12,000.00	$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	$0.00
Gen01-01	Animal Shelter	$2,600.00	$2,600.00	$2,600.00	$2,600.00	$0.00
Gen01-01	Northwest Iowa Regional Housing Trust	$9,354.00	$8,041.00	$9,354.00	$9,354.00	$9,354.00
Gen01-01	Voluntary Action Center-ISP	$2,500.00	$1,250.00	$1,250.00	$1,250.00	$2,500.00
Gen01-01	Shield-contract?	$9,500.00	$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	$12,000.00
Rural 11	Lakes Area Extrication NEW					$10,000.00
Gen01-Domestic Violence	Family Crisis Center NEW					$10,000.00
Gen01-34	Historic society	$17,712.00	$18,155.00	$18,155.00	$22,500.00	$22,500.00
Gen01-60-Beth	Compass Pointe	$16,667.00	$16,955.00	$16,935.00	$17,111.00	$17,243.00
Gen01trans to 21	Trails Development (Fund 21)	$0.00	$0.00	$0.00	$0.00	$100,000.00
01 to Econ Dev fund 22	Arnolds Park Amusement Park NEW - 6 yr -$10,000 starts 2020-ends 2023				$5,000.00	$5,000.00
01 to Econ Dev fund 22	Blue Water Festival Educational event	$0.00	$0.00	$5,000.00	$5,000.00	$5,000.00
01 toEcon Dev fund 22	Future Development FS easement	$10,000.00	$10,000.00	$55,000.00	$30,000.00	$30,000.00
01 toEcon Dev Fund 22	Build the Econ fund for Future Econ Dev.			$5,000.00	$5,000.00	$5,000.00
01 toEcon Dev 22	local Industry (Corridor) 25,000 ends 6-30-2020	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00
01 toEcon Dev 22	Western Iowa Tourism	$500.00	$500.00	$500.00	$500.00	$500.00
Gen01-01	ISAC/Naco Affiliate dues	$5,200.00	$5,500.00	$5,700.00	$6,000.00	$6,000.00
Gen-01 in P&Z 53-6300	Northwest Iowa planning	$1,871.00	$1,871.00	$1,871.00	$2,078.00	$2,078.00
		$177,996.40	$180,580.25	$237,352.00	$221,830.35	$339,862.00
Change from previous year						$118,031.65
	County Improvement/28E/Contracted/Maintenance discretionary funding					
Gen01-01- 9000-000-00000	Consultant - Supervisors					$25,000.00
Gen-01 Trans dept 27	trails Admin -01-01-6100-000-48100	$12,557.00	$13,364.00	$14,018.00	$13,325.00	$18,293.00
Gen-01 Trans t0 25	Trails Maintenance (fund 25)	$125,000.00	$170,000.00	$170,000.00	$110,000.00	$170,000.00
Gen01-99 to 22 per Referendum	Okoboji Tourism Com (Hotel/Motel agreement)	$26,070.00	$25,794.00	$26,000.00	$26,000.00	$26,000.00
Gen01-01	County Fair Board -Ia Code Chapter 174	$32,400.00	$32,400.00	$32,400.00	$32,400.00	$40,000.00
Gen01- 01	EMA Ia. Code 29C.17	$9,767.00	$9,767.00	$13,091.00	$12,837.00	$13,495.29
Gen01-01	Hazmat Team Dev	$14,184.00	$14,184.00	$14,184.00	$15,399.00	$15,409.80
Gen01-01-9000-000-00000	Consultant-Health Insurance - contract	$0.00	$0.00	$30,000.00	$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	$64,500.00
Gen01-05	Rotation new sheriff's vehicles	$37,746.00	$60,035.00	$90,000.00	$70,000.00	$75,000.00
Gen01-23	Public Health- Ia chapter 147	$146,000.00	$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	$19,763.00
Rural-11-28E	Water Quality Commission-split rural 11	$84,600.00	$84,600.00	$84,600.00	$64,836.31	$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	$74,038.00
Rural 11-22	Conservation maintenance shed	$0.00	$0.00	$0.00	$150,000.00	$100,000.00
B&G 1500	Security& Safety projects	$120,000.00	$130,000.00	$240,200.00	$80,000.00	$50,000.00
B&G 1500	Camera Nature Center				$110,200.00	$8,000.00
B&G 1500	Board Room updates				$40,000.00	$50,000.00
B&G 1500	Courts IT update				$50,000.00	$20,000.00
B&G 1500	LED lights				$50,000.00	$12,492.00
B&G 1500	DHS Building repairs					$2,000.00
B&G 1500	Repairs and updates					$37,708.00
SecRd-20	Spirit Lake Shop	$1,200,000.00	$1,300,000.00	$1,300,000.00	$150,000.00	$100,000.00
SecRD-20	3 motorgraders,2pickups,1miniexcavator	$194,900.00	$35,904.00	$960,000.00	$1,000,000.00	$575,000.00
Rural-11	Recycling - contract expires 7-1-19 with out clause	$43,804.00	$44,290.00	$45,000.00	$48,000.00	$49,440.00
OH fund 3600	Oak Haven	$30,000.00	$120,000.00	$70,000.00	$50,000.00	$25,000.00
Rural -11	Landfill Commission -28e per house assessment		$7,318.00	$18,295.00	$18,295.00	$21,954.00
		$2,135,028.00	$2,251,656.00	$3,311,788.00	$2,424,693.00	$1,833,929.40
	Total discretionary	$2,313,024.40	$2,432,236.25	$3,549,140.00	$2,646,523.35	$2,173,791.40
		Change from previous yr.	$119,211.85	$1,116,903.75	$902,616.65	$472,731.95

Budget meetings

Payroll & Benefits Information

Payroll





Benefits

FY19 Salary Increases:

3% salary increase for all elected officials – Comp Board

3.5% salary increase for all non-elected non-union employees

3.5% salary increase for all union employees

Exceptions:

A merit request from the IT Administrator for the newest staff member.
A change in the percentage for one of the Auditor's deputies.

Source – Supervisors' Budget meetings

Salary history with fica & ipers

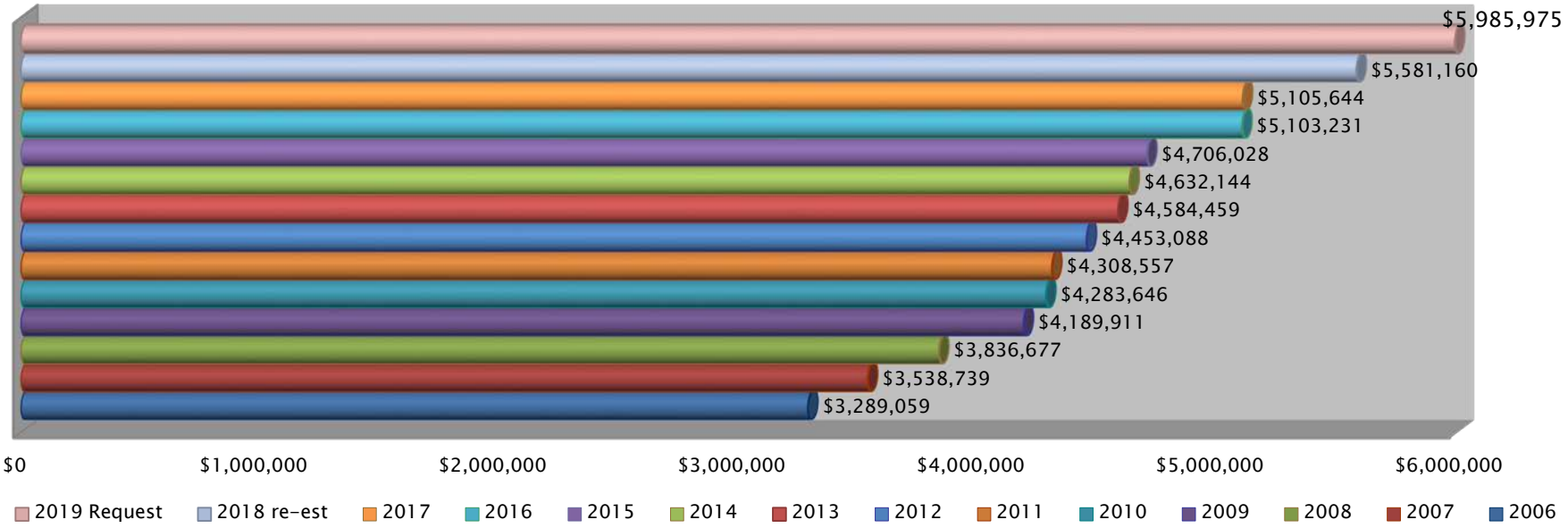
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 Re-est	2019 Request
% of increase	3% all/ 2% supervisors	5% elected/ 3% all others	4% all	4% all	4% all	Aud. 5%,(Rec, Treas, sheriff 4.5%), Attorney 4%, 3.5% all others	0% all except 3.5% roads union & non-union	3% all non-union 1% 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 Union negotiations to come but budgeted 3%, special requests P&Z, Engineer, MH	3% for all elected, 3.5% for non-elected, special requests IT & Auditor
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	$195,765	$206,609	$215,293
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	$257,097	$263,389	$260,082
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	$379,369	$398,141	$414,758
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	$483,341	$502,190	$516,722
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	$962,261	$968,787	$1,086,797
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	$306,053	$368,422	$360,141
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	$215,339	$224,979	$232,925
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	$53,134	$63,704	$67,526
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	$402,721	$440,575	$497,398
Trails	$0	$0	$22,244	$22,740	$28,174	$31,790	$31,966	$32,278	$32,565	$33,460	$34,360	$37,772	$37,423	$38,719	$40,256
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	$9,241	$8,548	$9,040
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	$160,667	$201,397	$211,002
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	$111,199	$122,226	$127,021
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	$3,573,610	$3,807,686	$4,038,961
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	$97,119	$104,996	$111,030
Roadside Manager	$11,340	$11,680	$12,148	$12,792	$13,338	$13,842	$13,879	$14,434	$16,431	$15,279	$15,690	$16,640	$49,722	$80,078	$82,904
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	$49,722	$80,078	$82,904
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	$1,385,193	$1,588,400	$1,753,080
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	$1,385,193	$1,588,400	$1,753,080
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	$5,105,644	$5,581,160	$5,985,975

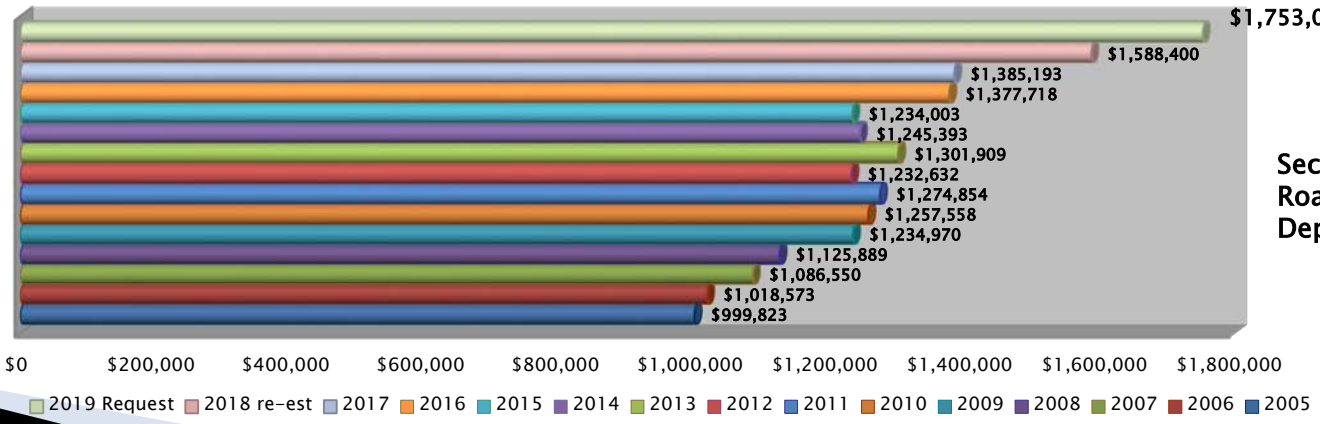
All increases shown reflect both % increases and new staff salaries with fica & ipers

Source – Auditor's office

Total County Payroll over all Funds by Year

Includes FICA & IPERS



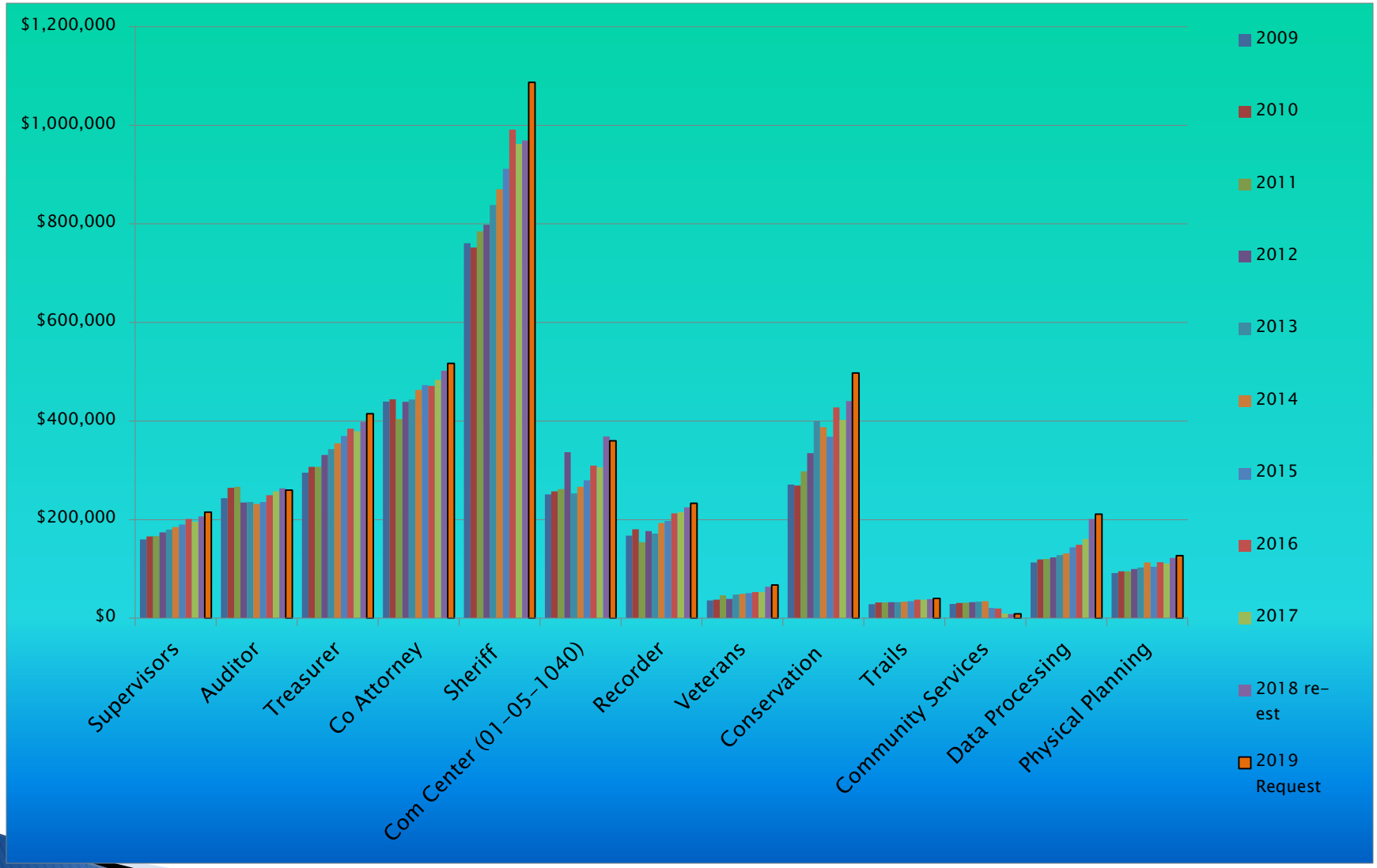


Secondary Roads Department

Source – Auditor's office

General Fund Payroll by Department by Year

Includes FICA & IPERS



Source – Auditor's office

Group Health & Dental Insurance Costs

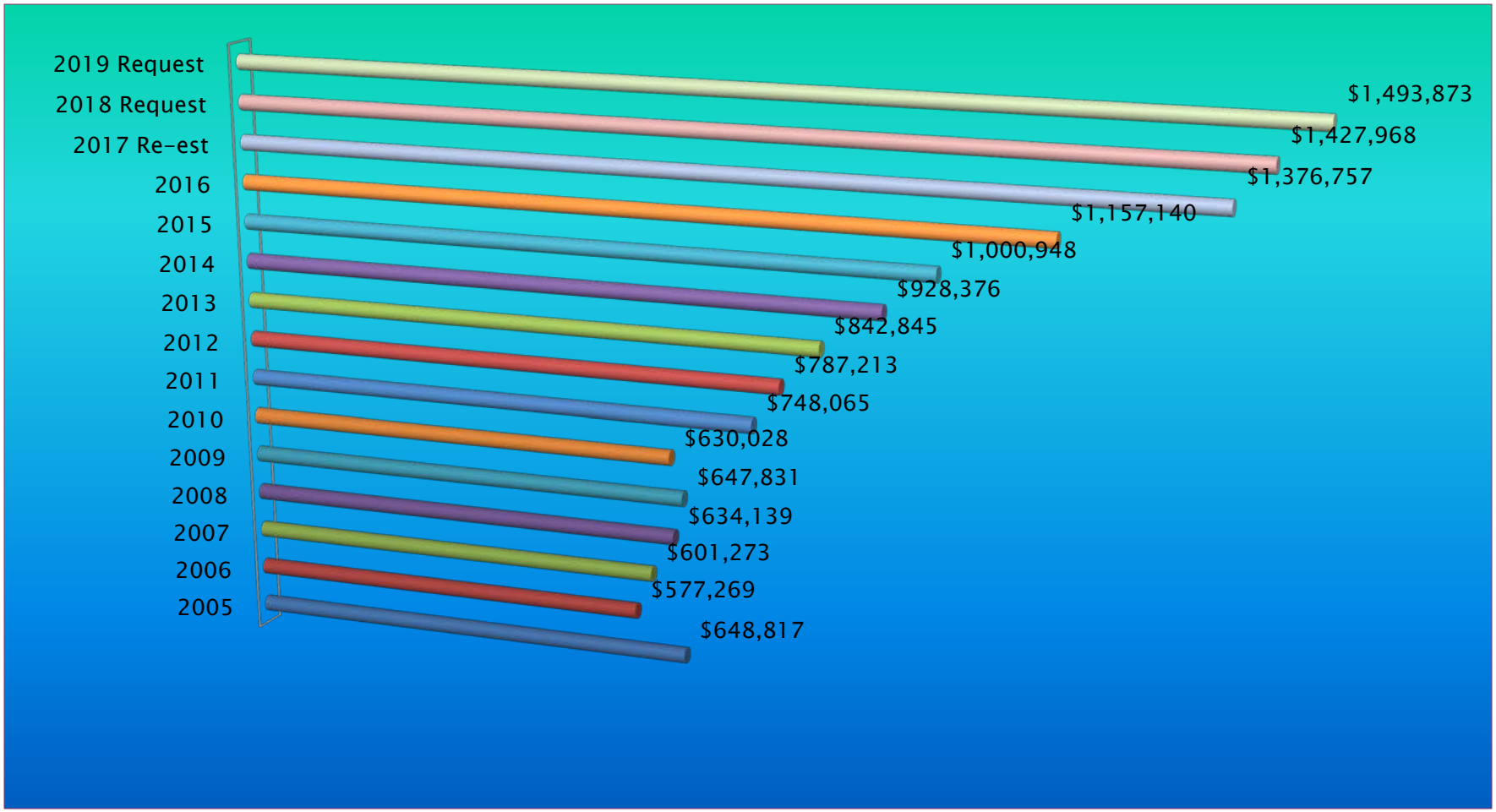
FISCAL YEAR	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	FY15	2016	2017	18 re-est	FY19 Request
% Rate change	23%	County changed plans & self fund amount	1%	4%	-1.30%	0.30%	17%	4.50%	6%	5%	2.50%	7.50%	20%-5% Wellness	15% -3% Wellness	6% - 3% reduction for our Wellness participation
General Fund	$435,182	$387,298	$395,696	$425,956	$441,111	$432,002	$512,271	$551,659	$606,345	$676,699	$717,043	$828,785	$971,314	$992,369	$1,021,787
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	$378,323	$398,000	$419,000
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	$19,575	$18,799	$33,838
Rural Basic Fund													$7,544	$18,800	$19,248
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	$1,376,757	$1,427,968	$1,493,873

FISCAL YEAR	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017 Re-est	2018 Request	2019 Request
Total County Funds	$648,817	$577,269	$601,273	$634,139	$647,831	$630,028	$748,065	$787,213	$842,845	$928,376	$1,000,948	$1,157,140	$1,376,757	$1,427,968	$1,493,873

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

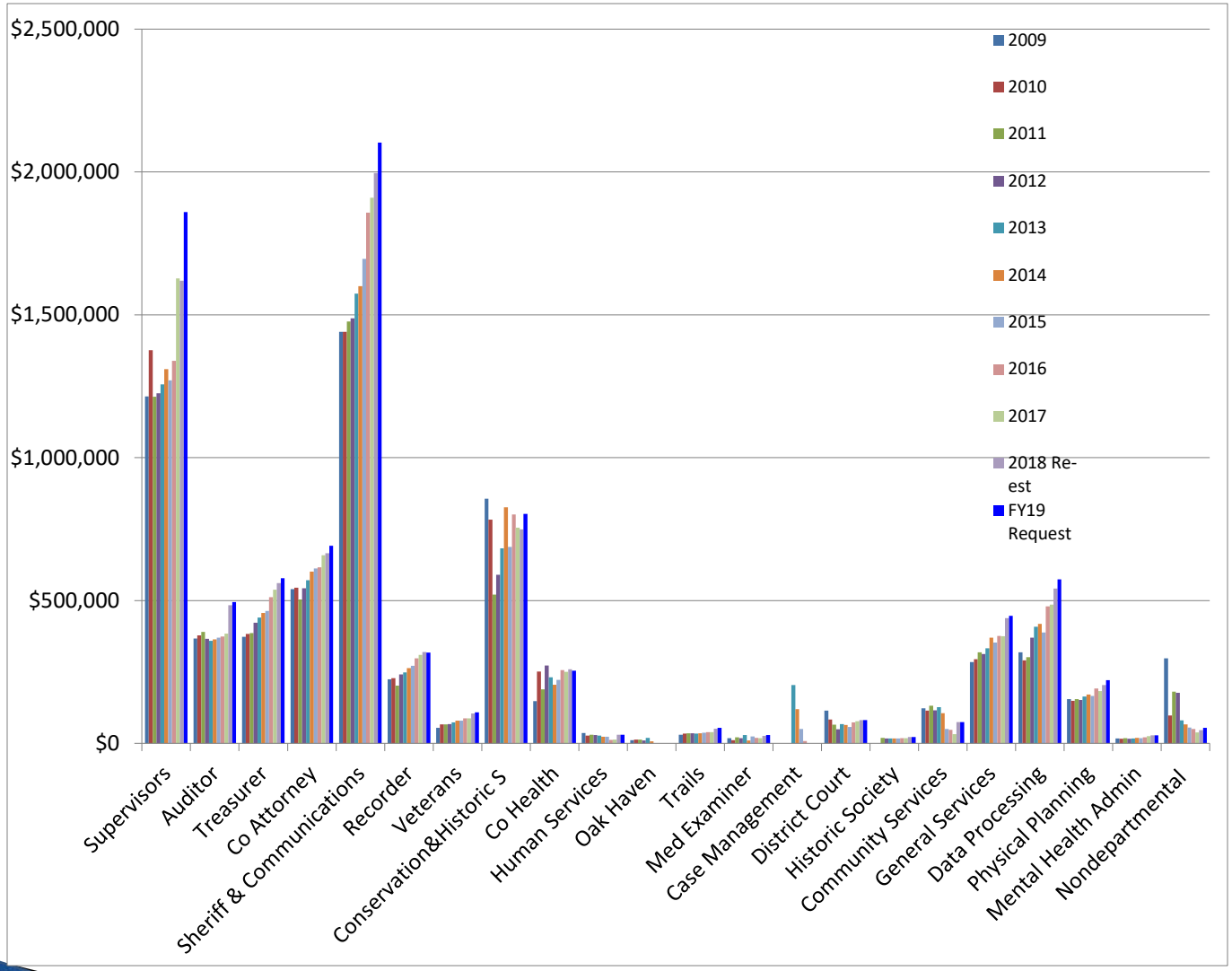
Expenses & Revenues

General Fund Department Expense by Year

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 Re-est	FY19 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	$1,338,715	$1,627,374	$1,619,647	$1,859,914
Auditor	$279,559	$421,138	$305,796	$316,688	$367,314	$378,429	$390,463	$366,489	$359,331	$364,281	$370,031	$374,011	$384,811	$483,739	$495,197
Treasurer	$250,054	$271,556	$300,311	$349,426	$372,912	$383,062	$386,007	$422,614	$440,797	$457,109	$463,725	$512,112	$537,949	$561,372	$578,671
Co Attorney	$429,532	$457,310	$480,335	$505,151	$540,536	$544,979	$504,038	$542,843	$571,715	$601,513	$612,928	$616,244	$658,865	$665,786	$666,458
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	$1,857,130	$1,909,426	$1,995,797	$2,102,978
Recorder	$162,602	$151,517	$190,276	$212,140	$224,960	$228,628	$202,728	$241,273	$248,673	$264,214	$271,965	$297,896	$310,000	$320,298	$317,983
Veterans	$22,233	$37,904	$62,666	$55,651	$54,315	$66,693	$66,996	$68,168	$74,008	$79,399	$80,077	$88,350	$87,988	$105,305	$108,799
Conservation&Historic S	$347,582	$369,876	$392,671	$486,829	$856,458	$783,775	$520,657	$590,316	$682,318	$826,893	$688,006	$801,260	$755,107	$749,355	$803,754
Co Health	$70,104	$70,128	$70,073	$70,093	$148,604	$252,136	$189,784	$272,275	$231,286	$205,544	$222,721	$256,650	$250,473	$260,000	$254,500
Human Services	$37,486	$39,415	$38,512	$75,327	$36,276	$27,583	$30,466	$29,628	$28,059	$24,017	$23,665	$12,895	$13,519	$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	$0	$0
Trails	$0	$0	$24,680	$23,205	$30,326	$34,653	$35,301	$36,027	$34,968	$35,512	$37,461	$39,788	$40,030	$51,847	$54,452
Med Examiner	$5,980	$16,034	$20,203	$20,224	$18,497	$11,611	$21,996	$18,419	$29,719	$10,964	$24,892	$19,233	$18,077	$27,000	$30,000
Case Management									$204,431	$120,134	$50,373	$8,222	$0	$0	0
District Court	$95,744	$107,840	$107,852	$124,743	$114,634	$83,930	$65,419	$50,140	$68,011	$64,942	$58,203	$73,640	$78,071	$82,000	$82,000
Historic Society							$19,680	$17,712	$17,712	$17,712	$17,712	$18,155	$18,155	$22,500	$22,500
Community Services	$107,919	$103,366	$91,572	$108,702	$122,969	$115,068	$132,184	$115,759	$127,356	$105,473	$50,856	$48,150	$32,567	$75,258	$74,973
General Services	$88,304	$152,827	$218,532	$243,372	$284,499	$294,705	$319,272	$312,899	$333,329	$370,113	$352,924	$376,085	$375,537	$438,200	$447,093
Data Processing	$169,590	$231,757	$201,384	$150,552	$318,739	$290,362	$301,956	$370,409	$408,279	$418,103	$388,018	$480,076	$485,890	$542,437	$573,845
Physical Planning	$119,938	$128,858	$139,079	$145,660	$155,306	$149,661	$155,111	$152,468	$164,413	$170,908	$166,001	$192,757	$183,777	$204,929	$221,296
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	$21,981	$25,699	$28,111	$28,243
Nondepartmental	$67,461	$105,799	$120,785	$121,582	$298,046	$97,900	$180,870	$177,604	$80,402	$66,775	$55,399	$50,657	$38,970	$46,500	$55,100
Total General Fund	$4,390,629	$4,619,911	$5,289,724	$5,850,995	$6,628,885	$6,589,845	$6,245,081	$6,524,679	$6,973,139	$7,140,253	$6,920,865	$7,484,007	$7,832,284	$8,311,081	$8,808,756

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

General Fund Expense Chart by Dept by Year



Significant Department Expense Changes :

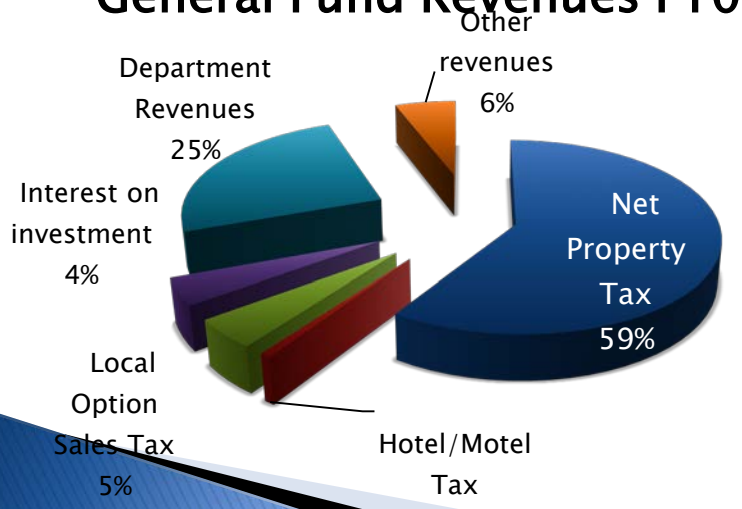
- $170k transfer to Trails Main.
- $180K transfer to Building and Grounds
- $70.5k transfer to Economic Development
- 3% increase in the Health Insurance rates
- $69.5K Additional Expenses for Election Equip. Last installment.
- New hire in the Auditor's office.
- $75,000 for replacement Sheriff's automobiles
- Increased General Services' contract
- New Investigator hired jointly by the Sheriff & County Attorney.
- $100k for Conservation new shed.
- $50k for new IRVM tractor
- $575k for secondary road equipment
- 3.5% Increase in payroll

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

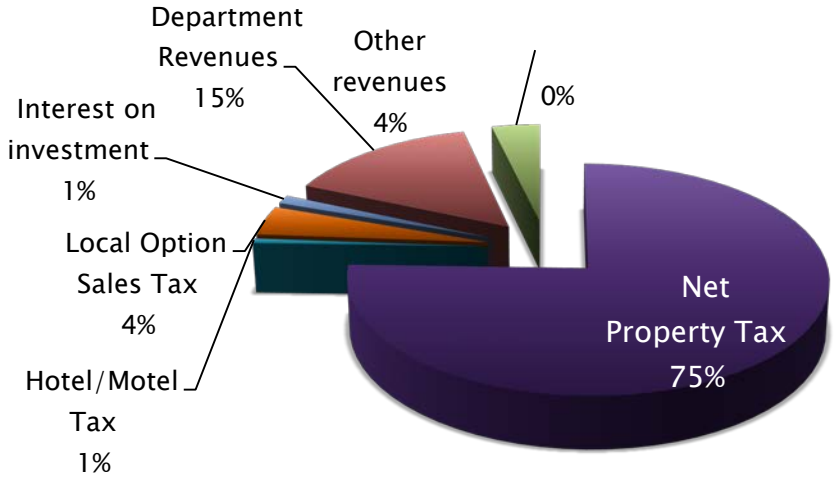
General Fund Revenues by Type by Year

	2009	2010	2011	2012	2013	2014	2015	2016	2017	FY18 re-est	FY19 Request
Net Property Tax	$3,379,617	$3,635,646	$4,481,144	$4,704,333	$4,907,766	$5,129,647	$5,221,855	$5,342,786	$5,500,819	$5,984,412	$6,279,032
Hotel/Motel Tax	$44,047	$50,929	$51,591	$51,856	$52,573	$52,000	$52,140	$56,408	$54,573	$55,000	$55,000
Local Option Sales Tax	$273,333	$247,146	$280,636	$283,341	$285,515	$300,000	$326,488	$308,714	$353,167	$300,000	$350,000
Interest on investment	$254,022	$280,758	$218,775	$179,552	$89,031	$100,000	$117,111	$135,976	$142,558	$100,000	$100,000
Department Revenues	$1,421,388	$1,451,145	$1,139,432	$1,259,494	$1,431,339	$1,381,174	$1,310,785	$1,210,503	$1,330,285	$1,117,794	$1,227,604
Other revenues	$326,807	$342,416	$356,796	$311,667	$379,456	$269,559	$413,158	$510,488	$506,195	$510,930	$305,500
Total Revenue	$5,699,214	$6,008,040	$6,528,374	$6,790,243	$7,145,680	$7,232,380	$7,441,537	$7,564,875	$7,887,596	$8,068,136	$8,317,136

General Fund Revenues FY09

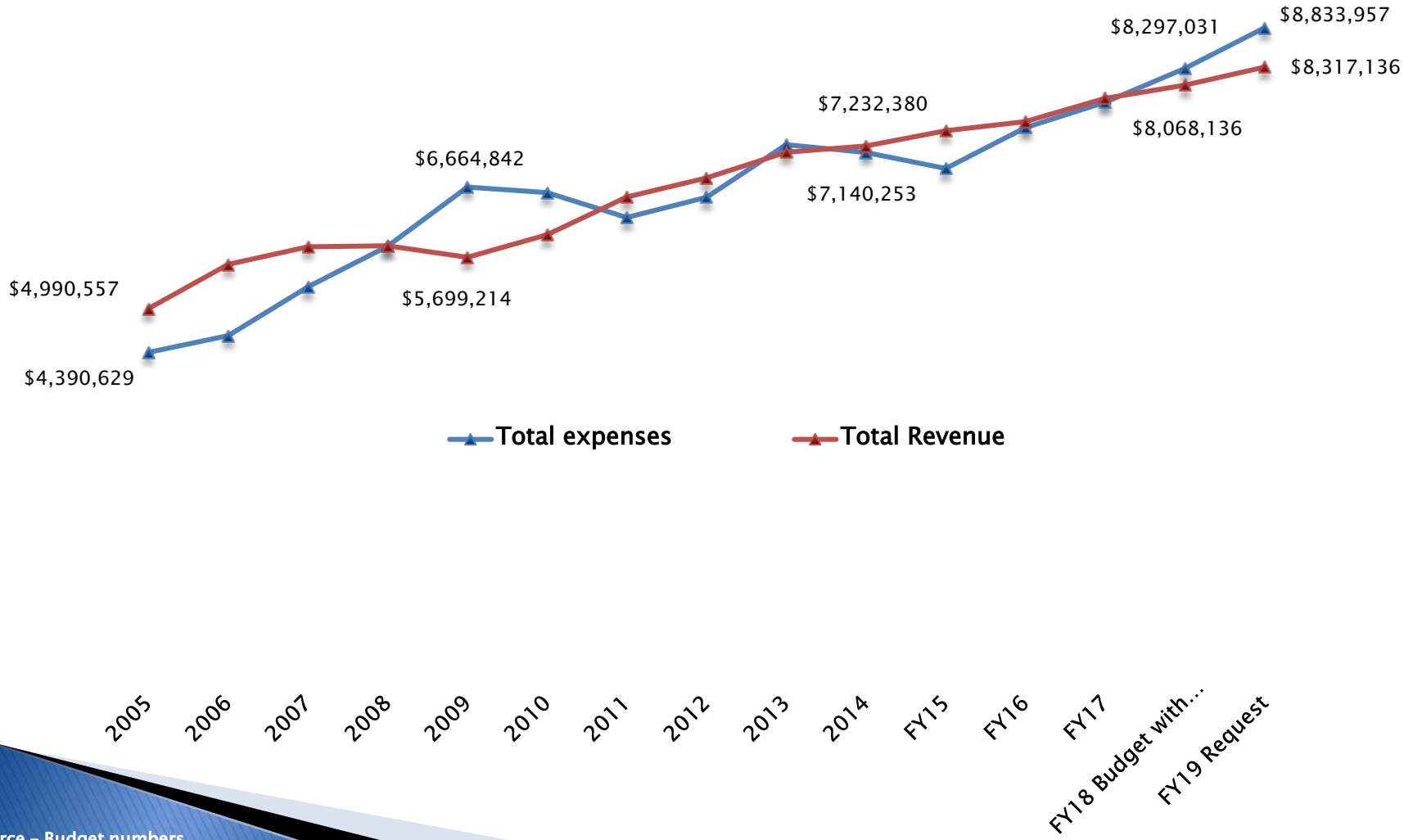


General Fund Revenues FY19



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

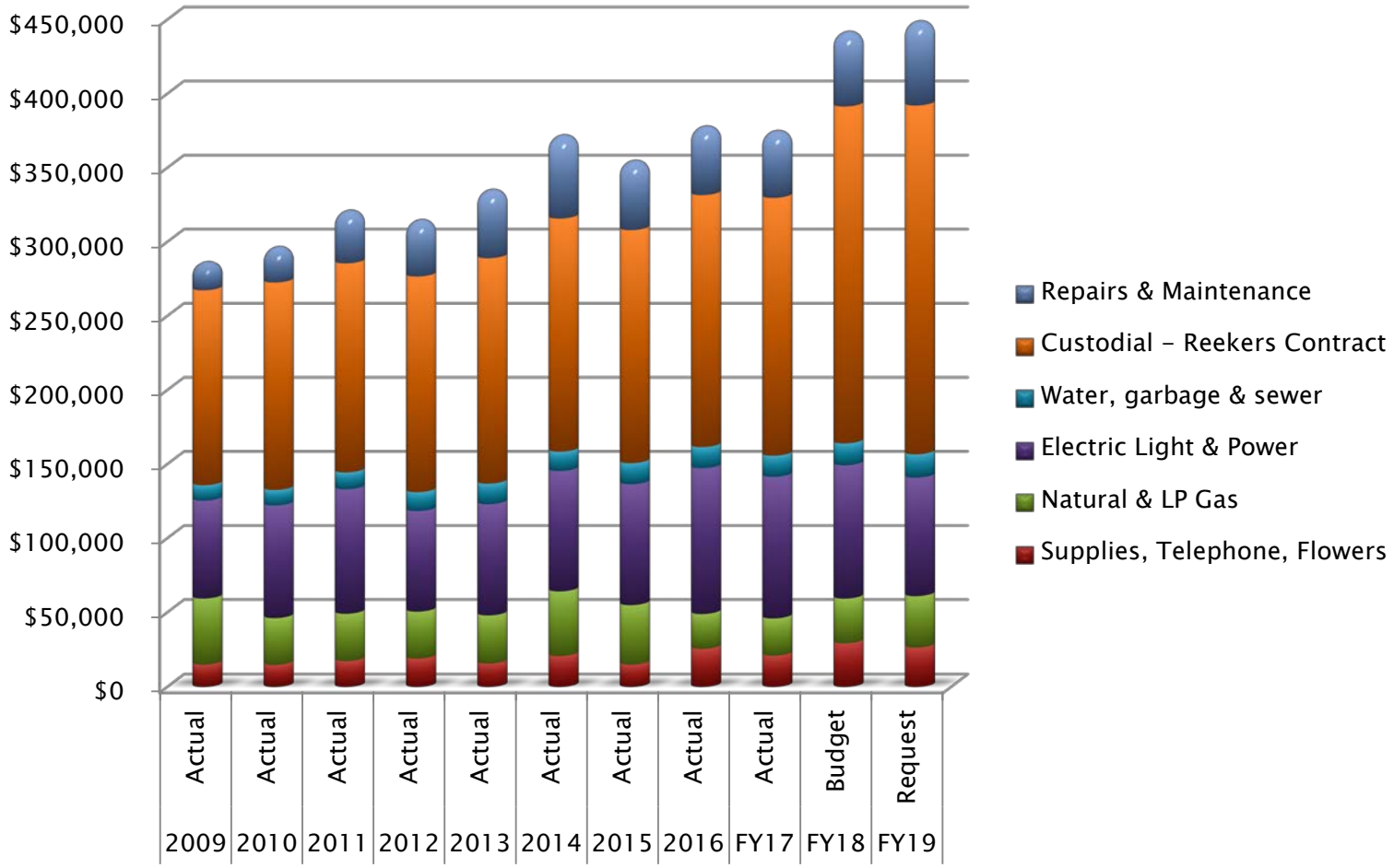
General Courthouse Maintenance and Utilities

General Services Expenses by Year

Fiscal Year	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	FY17 Actual	FY18 Re-est	FY19 Request
Supplies, Telephone, Flowers	$14,990	$14,790	$17,341	$19,035	$15,698	$20,731	$14,958	$25,583	$22,359	$29,300	$31,450
Natural & LP Gas	$44,344	$31,458	$31,802	$31,508	$32,348	$43,431	$39,989	$23,371	$19,772	$30,000	$34,500
Electric Light & Power	$66,073	$75,935	$83,978	$67,880	$75,023	$81,314	$81,590	$98,415	$95,498	$87,500	$80,000
Water, garbage & sewer	$10,360	$10,419	$11,348	$12,695	$13,803	$12,967	$14,188	$14,210	$14,250	$15,550	$15,750
Custodial - Reekers Contract	$131,640	$140,059	$141,079	$145,574	$152,165	$157,386	$157,270	$170,055	$175,706	$227,400	$235,393
Repairs & Maintenance	$17,092	$22,044	$33,724	$36,207	$44,292	$54,284	$44,929	$44,451	$43,300	$48,500	$50,000
TOTAL	$284,499	$294,705	$319,272	$312,899	$333,329	$370,113	$352,924	$376,085	$370,885	$438,200	$447,093

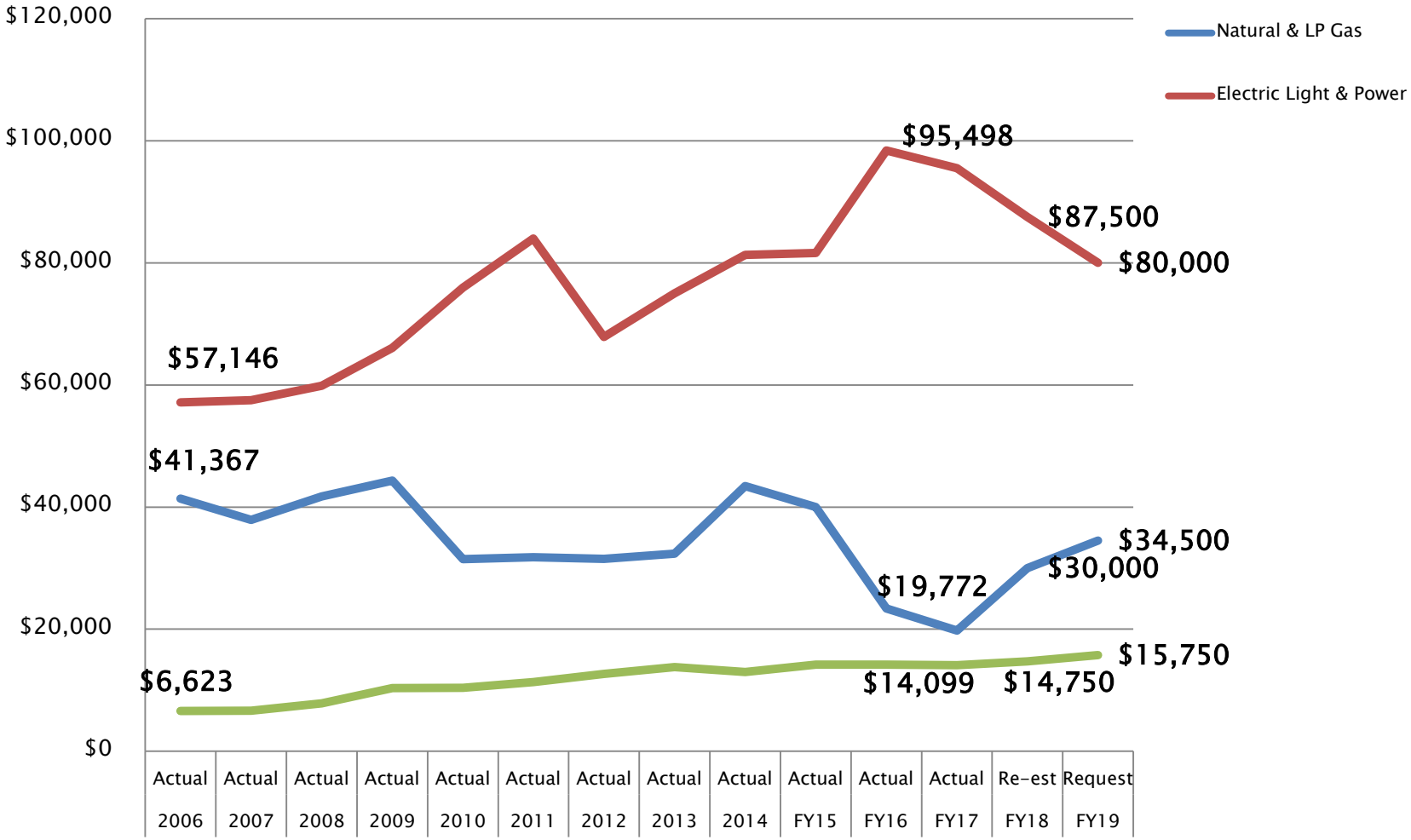
Source – Budget numbers provided by the Auditor's office.

County General Services Cost by Year



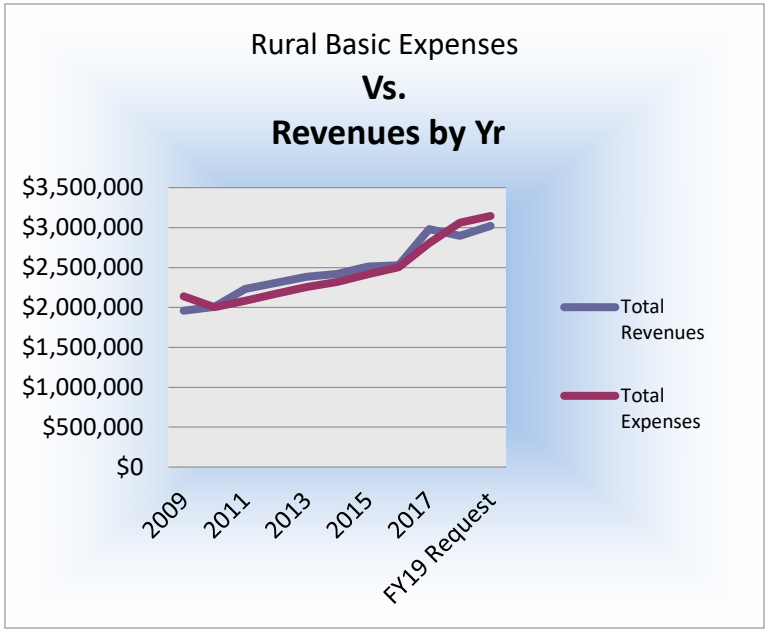
Source – Budget numbers provided by the Auditor's office.

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	FY18 Reforecast	FY19 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	$1,808,986	$1,869,448	$1,937,687
Local Option Sales Tax	$819,998	$741,437	$841,908	$850,023	$856,545	$819,501	$979,463	$926,140	$1,059,500	$910,000	$1,000,000
Commercial replacement								$23,528	$27,314	$0	$0
Other Revenues	$39,442	$41,623	$50,274	$49,612	$57,951	$59,272	$81,063	$100,286	$112,891	$110,040	$82,752
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	$2,981,377	$2,889,488	$3,020,439

Rural Basic Expenses by Year

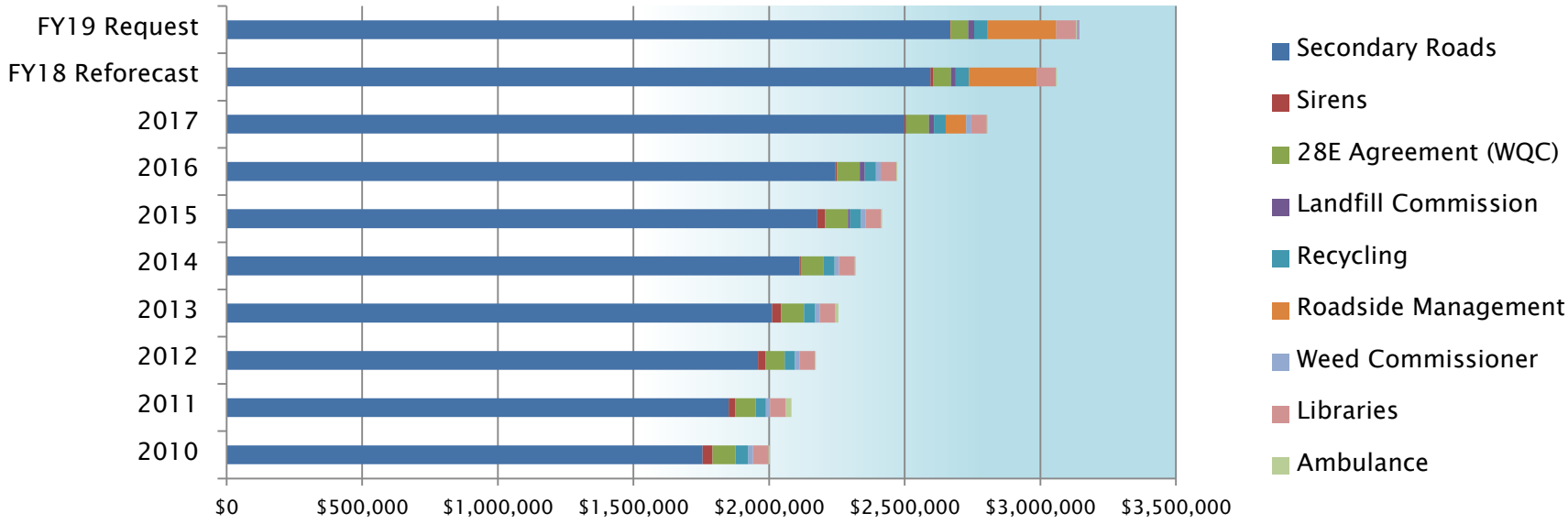
	2009	2010	2011	2012	2013	2014	2015	2016	2017	FY18 Reforecast	FY19 Request
Secondary Roads 11-01	$1,884,085	$1,754,358	$1,850,724	$1,958,985	$2,011,045	$2,113,066	$2,177,198	$2,244,723	$2,498,568	$2,595,314	$2,665,302
Sirens 11-01	$46,154	$37,000	$25,112	$28,368	$33,267	$3,768	$29,594	$5,015	$6,860	$9,900	$4,000
28E Agreement (WQC) 11-01	$84,600	$84,600	$74,957	$70,297	$84,600	$84,600	$84,600	$84,600	$84,600	$64,837	$64,837
Landfill Commission 11-01 transfer							$7,318	$18,295	$18,295	$18,295	$21,954
Recycling 11-01	$48,900	$48,000	$37,920	$37,920	$40,904	$40,211	$40,124	$41,114	$42,857	$48,000	$49,440
Roadside Management 11-Dept22								$0	$75,747	$249,778	$253,052
Weed Commissioner 11-01	$15,032	$16,638	$15,073	$15,848	$17,119	$15,946	$16,825	$17,424	$18,042	$0	$0
Libraries 11-01	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$58,000	$71,572	$74,039
Ambulance 11-01	$3,494	$3,494	$21,179	$3,137	$10,435	$3,127	$3,117	$3,117	$3,117	$3,117	$3,117
Extracation Equip 11-01											$10,000
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	$2,806,086	$3,060,813	$3,145,741

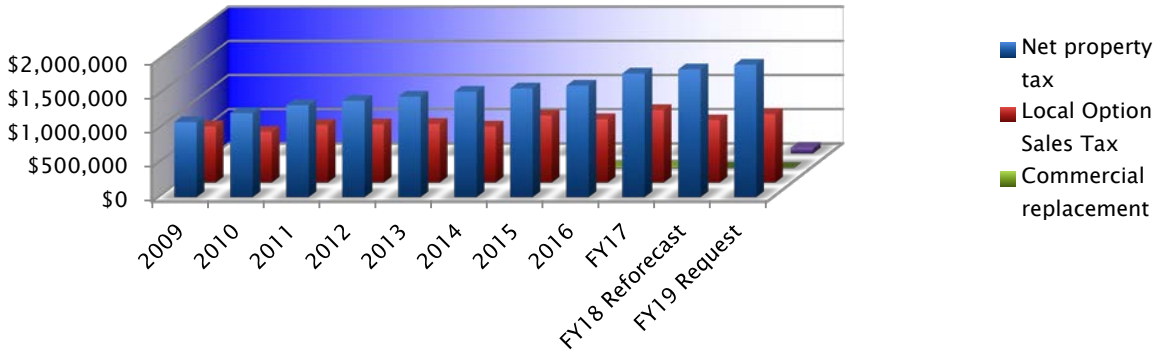
	2009	2010	2011	2012	2013	2014	2015	2016	2017	FY18 Re-est	FY19 Request
Total Revenues	$1,957,230	$2,009,283	$2,233,684	$2,306,837	$2,382,872	$2,420,496	$2,510,992	$2,530,767	$2,982,438	$2,899,488	$3,020,439
Total Expenses	$2,140,265	$2,002,090	$2,082,965	$2,172,555	$2,255,370	$2,318,718	$2,416,776	$2,505,743	$2,806,086	$3,060,813	$3,145,741

$125,302 deficit spending – $100,000 one-time expense identified in the Rural Fund Expenses.

Source:
Auditor's Budget Reports

Rural Fund Expense & Revenue by Type by Year

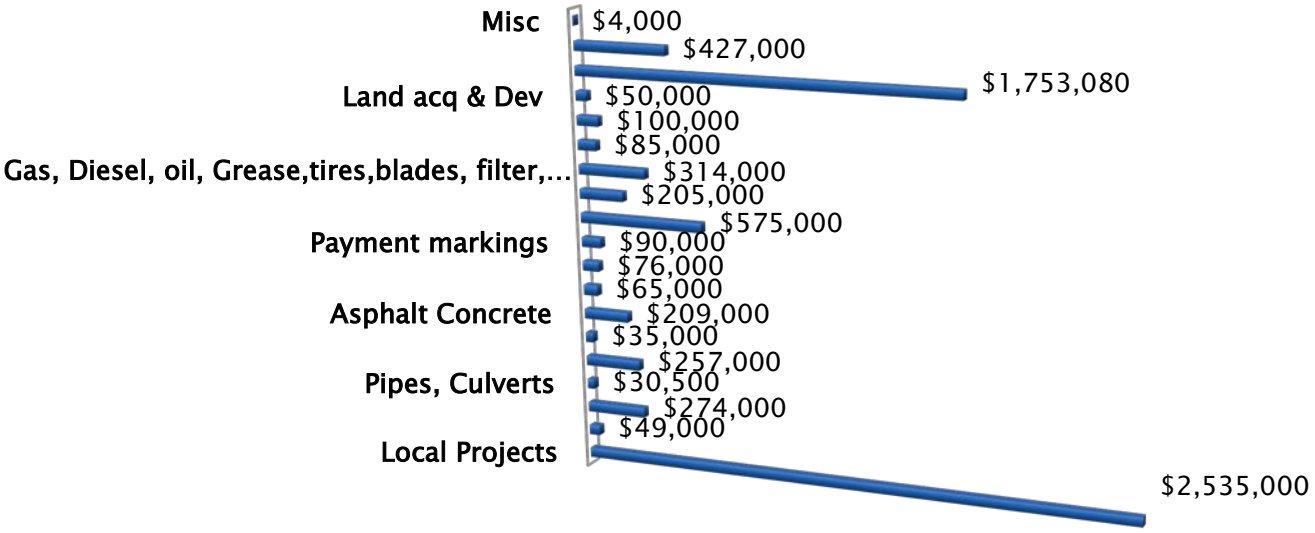




Source:
Auditor's Budget Reports

Secondary Roads Expenses

FY19 Request



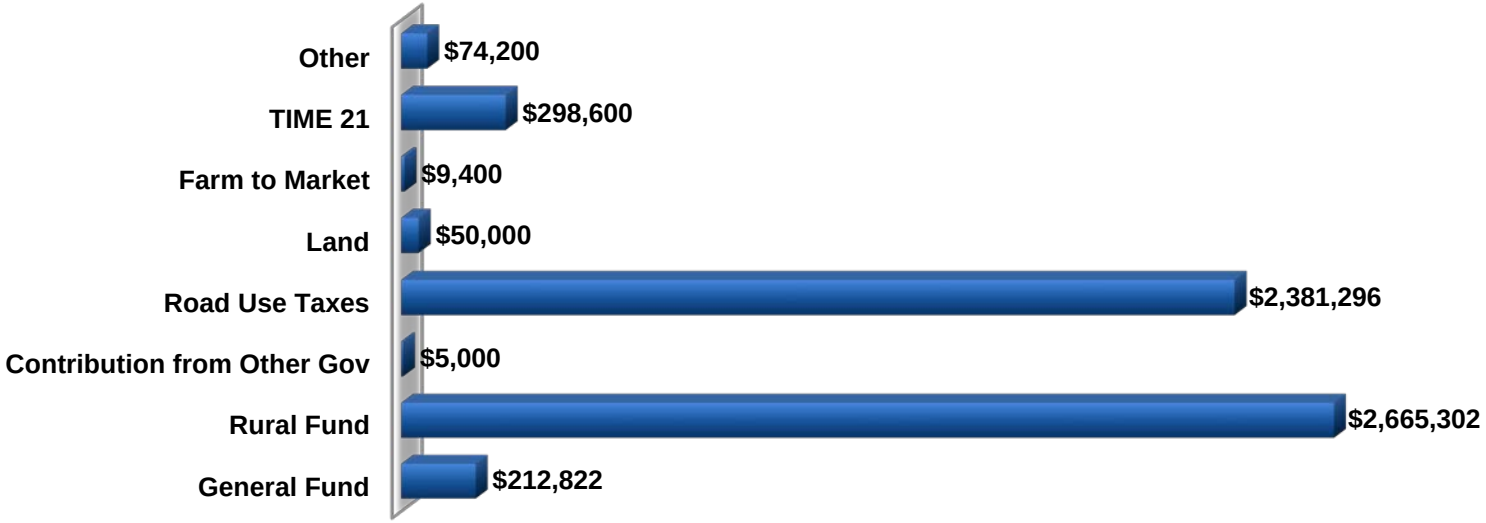
FY17 Request

FY18 Request

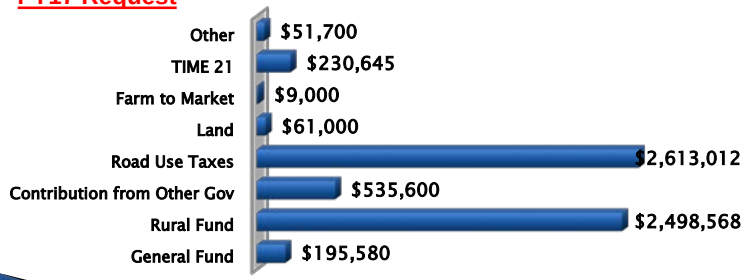
Source – Engineer's

Secondary Road Revenues

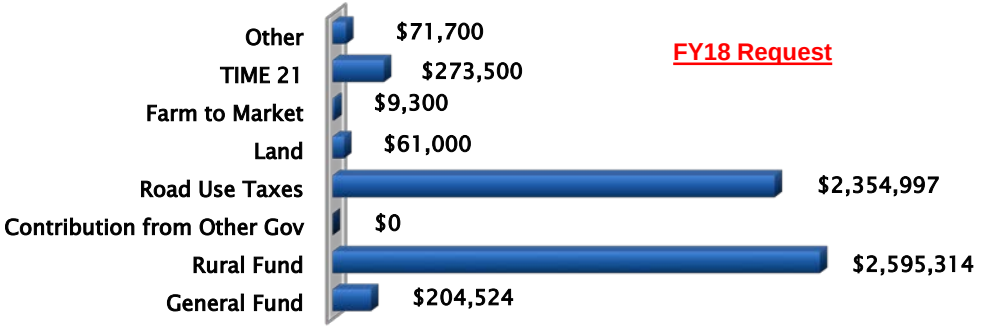
FY2019 request



FY17 Request



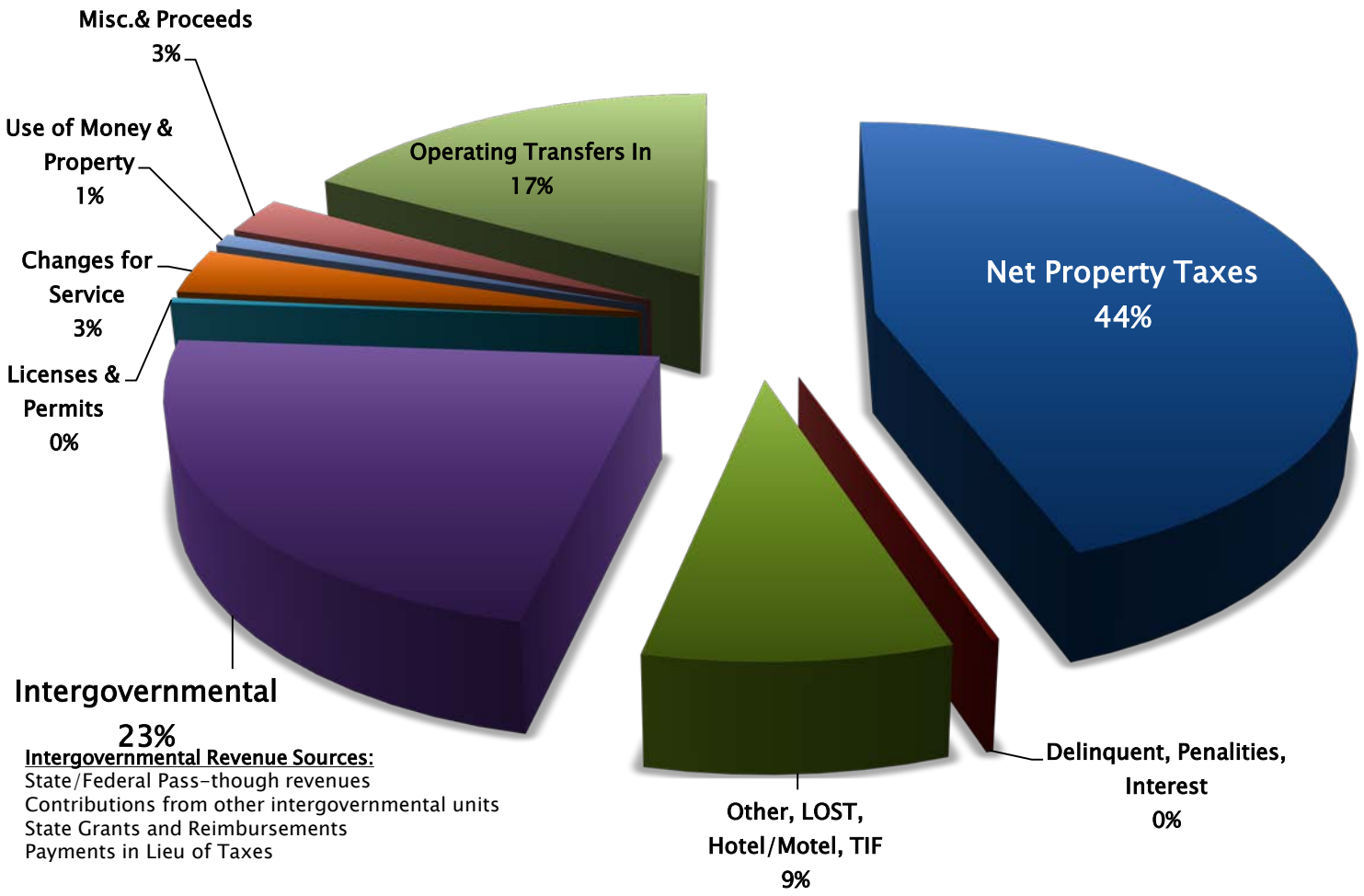
FY18 Request



Source; Engineer Budget Request

Information Reported in State Formats

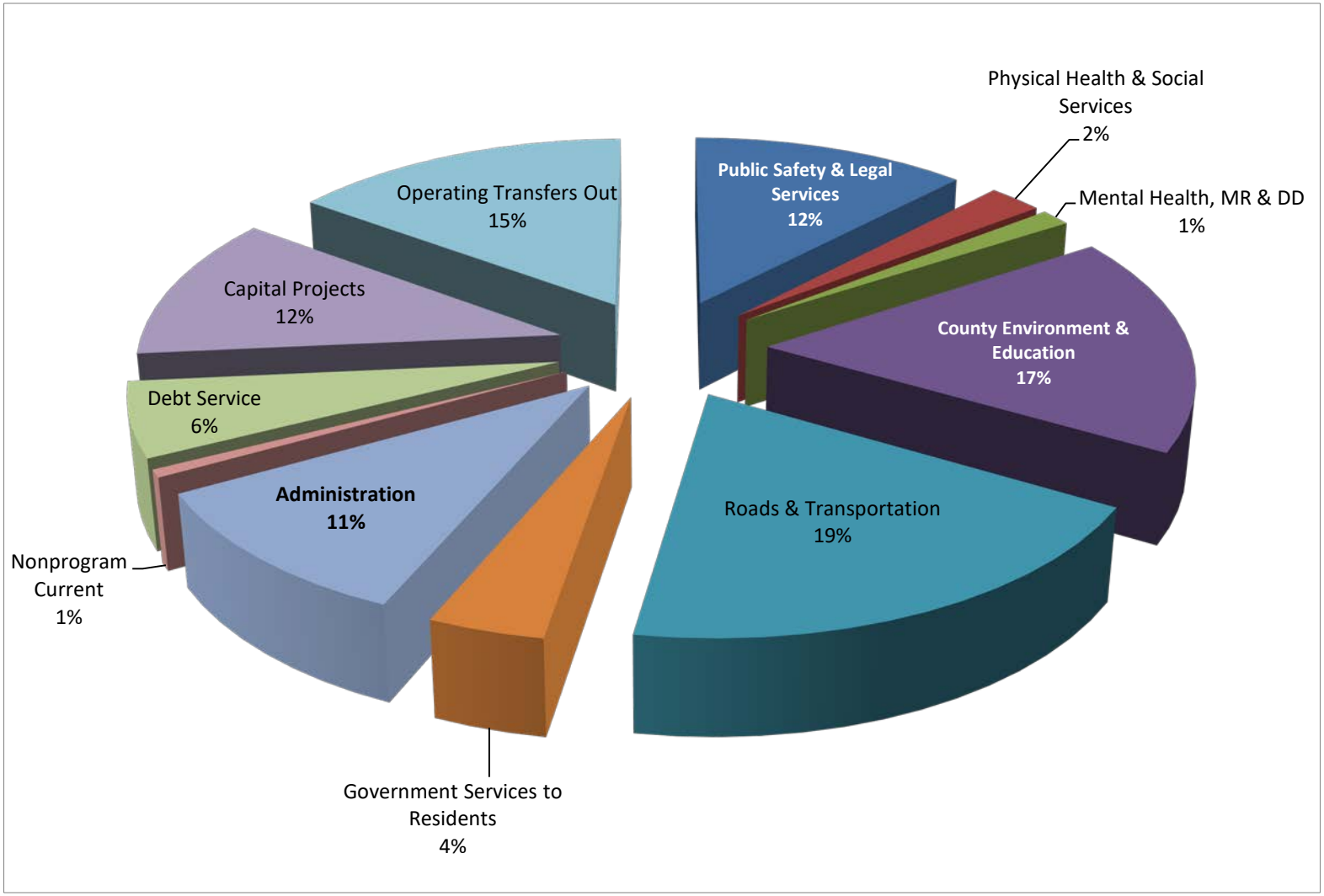
2019 Budget Revenue Sources



Intergovernmental Revenue Sources:
State/Federal Pass-though revenues
Contributions from other intergovernmental units
State Grants and Reimbursements
Payments in Lieu of Taxes

Source:
Auditor's Public Hearing notice

Fy19 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 13, 2018

COUNTY NAME:	NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE	CO NO:
Dickinson	Fiscal Year July 1, 2018 - June 30, 2019	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:
03-13-2018	10:00 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.dickinsoncounty.org			712-336-3356		
Iowa Department of Management Form 630 (Publish)		Budget 2018/2019	Re-Est 2017/2018	Actual 2016/2017	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	9,692,218	9,615,574	9,175,621	2.78
Less: Uncollected Delinquent Taxes - Levy Year	2	900	950	1,027	
Less: Credits to Taxpayers	3	264,245	273,400	282,391	
Net Current Property Taxes	4	9,427,073	9,341,224	8,892,203	
Delinquent Property Tax Revenue	5	900	807	309	
Penalties, Interest & Costs on Taxes	6	42,400	41,886	76,078	
Other County Taxes/TIF Tax Revenues	7	1,836,075	2,108,486	2,147,234	-7.53
Intergovernmental	8	4,800,239	4,802,921	4,742,876	
Licenses & Permits	9	73,600	95,600	96,049	
Charges for Service	10	674,095	682,489	814,273	
Use of Money & Property	11	181,551	280,031	279,589	
Miscellaneous	12	545,885	410,808	409,575	
Subtotal Revenues	13	17,581,818	17,764,252	17,458,186	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	77	87,425	
Operating Transfers In	15	3,570,774	3,517,035	3,993,057	
Proceeds of Fixed Asset Sales	16	1,000	1,000	88,500	
Total Revenues & Other Sources	17	21,153,592	21,282,364	21,627,168	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,901,759	2,787,436	2,680,047	4.05
Physical Health and Social Services	19	568,558	538,754	448,025	12.65
Mental Health, ID & DD	20	319,868	549,435	414,866	-12.19
County Environment and Education	21	4,166,752	3,750,832	2,475,049	29.75
Roads & Transportation	22	4,598,580	4,667,500	5,790,284	-10.88
Government Services to Residents	23	912,902	889,363	787,833	7.65
Administration	24	2,506,702	2,341,242	2,216,730	6.34
Nonprogram Current	25	147,600	161,500	208,066	-15.77
Debt Service	26	1,416,492	1,559,120	1,896,041	-13.57
Capital Projects	27	2,750,700	2,160,284	1,100,354	58.11
Subtotal Expenditures	28	20,289,913	19,405,466	18,017,295	
Other Financing Uses:					
Operating Transfers Out	29	3,570,774	3,570,321	3,993,057	
Refunded Debt/Payments to Escrow	30	0		0	
Total Expenditures & Other Uses	31	23,860,687	22,975,787	22,010,352	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,707,095	-1,693,423	-383,184	
Beginning Fund Balance - July 1,	33	10,343,053	12,036,476	12,419,660	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0		0	
Fund Balance - Nonspendable	35	0		0	
Fund Balance - Restricted	36	0		623,045	
Fund Balance - Committed	37	0		0	
Fund Balance - Assigned	38	0		848,990	
Fund Balance - Unassigned	39	7,635,958	10,343,053	10,564,441	
Total Ending Fund Balance - June 30,	40	7,635,958	10,343,053	12,036,476	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	7,704,031	Urban Areas:	2.89265
Rural Only Levies*:	1,988,187	Rural Areas:	4.73265
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	303,018		
Utility Replacmnt. Excise Tax:	111,182	Date:	02-19-2018

Explanation of any significant items in the budget:

Source:
Auditor's Notice of Public Hearing

Levy Rates
&
Tax Dollars Levied

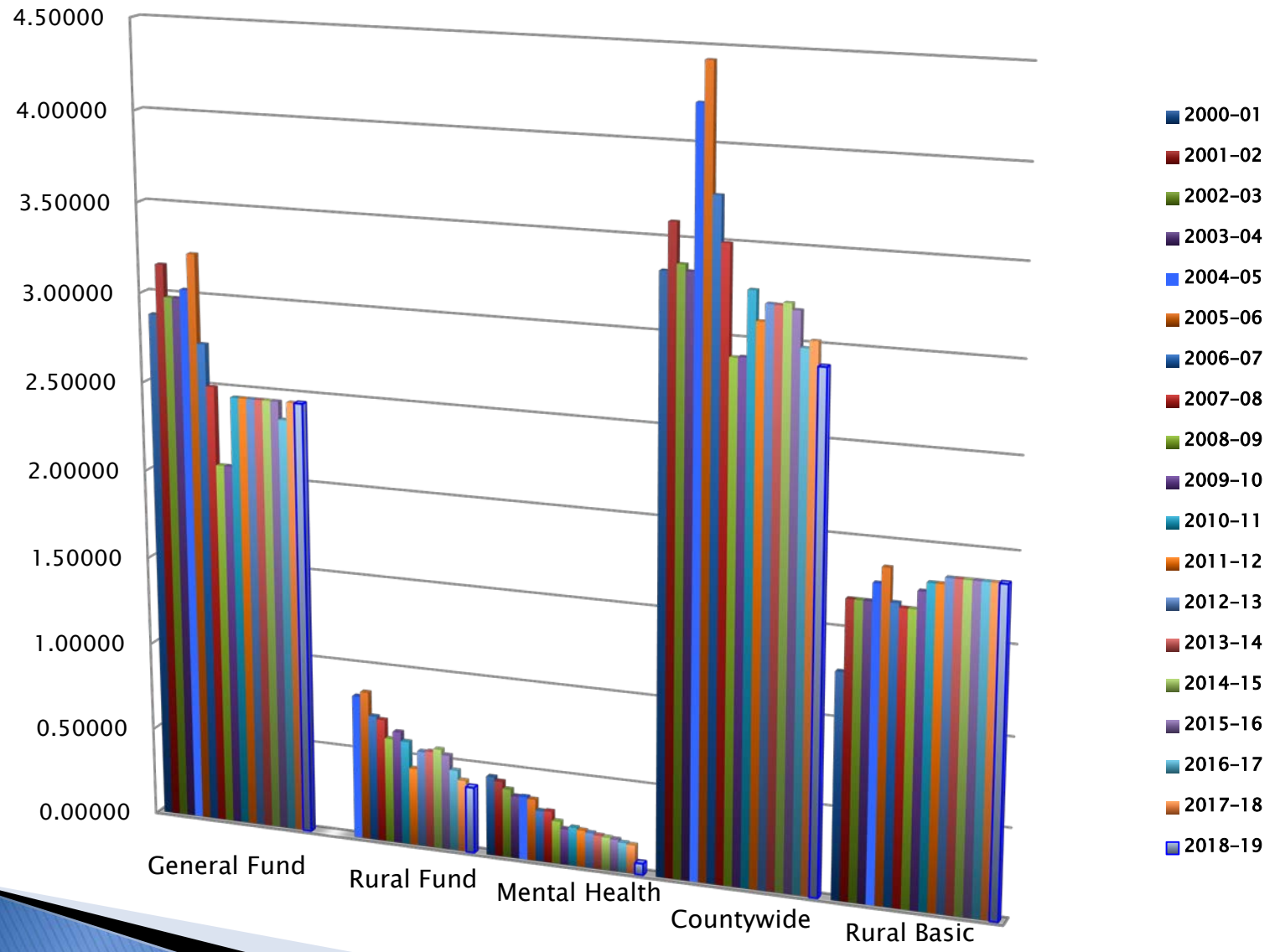
Dickinson County Levy Rates

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
2018-19	**2.45135**	**0.37665**	**0.06465**	**2.89265**	**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

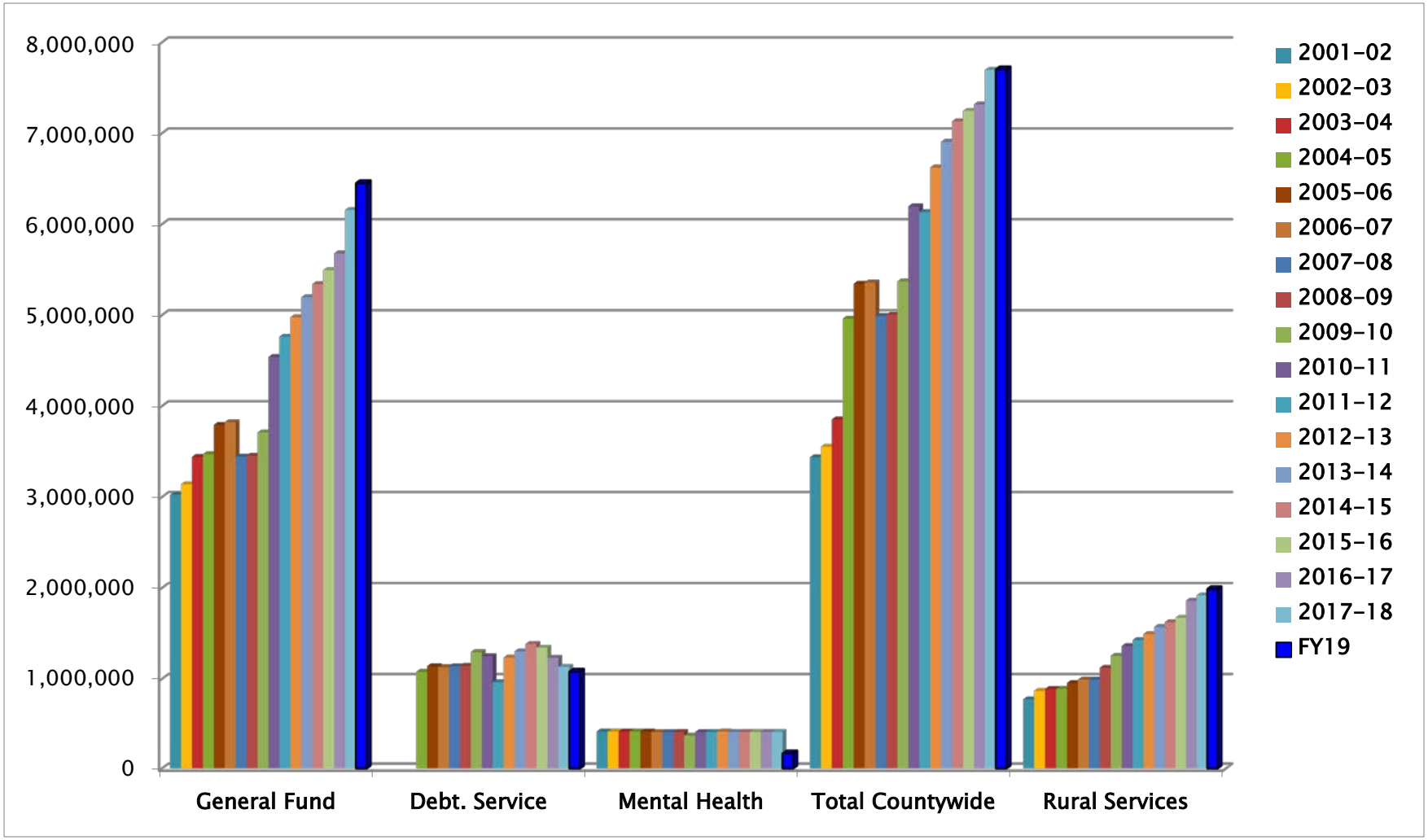
Dickinson County Tax Dollars Levied

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
FY19	**6,452,532**	**1,081,325**	**170,174**	**7,704,031**	**1,988,187**

Source:
Auditor's Published
STATE Reports for
Public Hearing

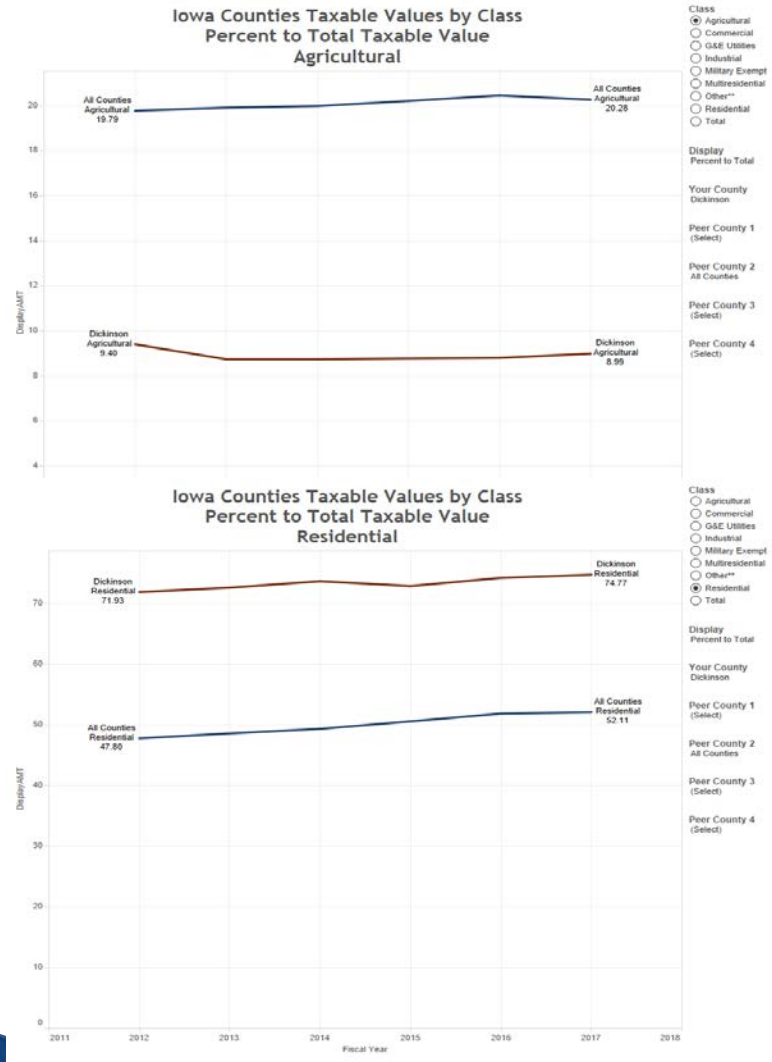
Tax Dollars Levied

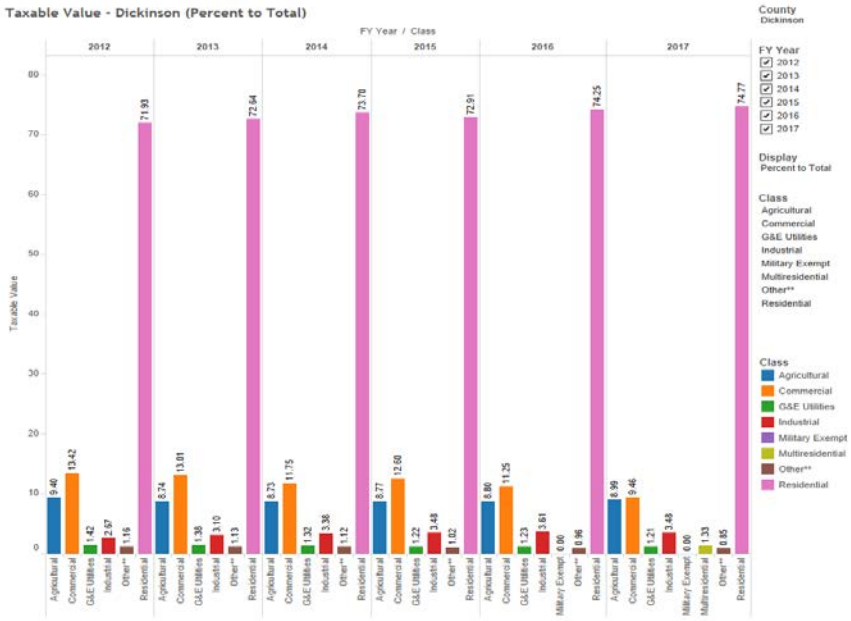


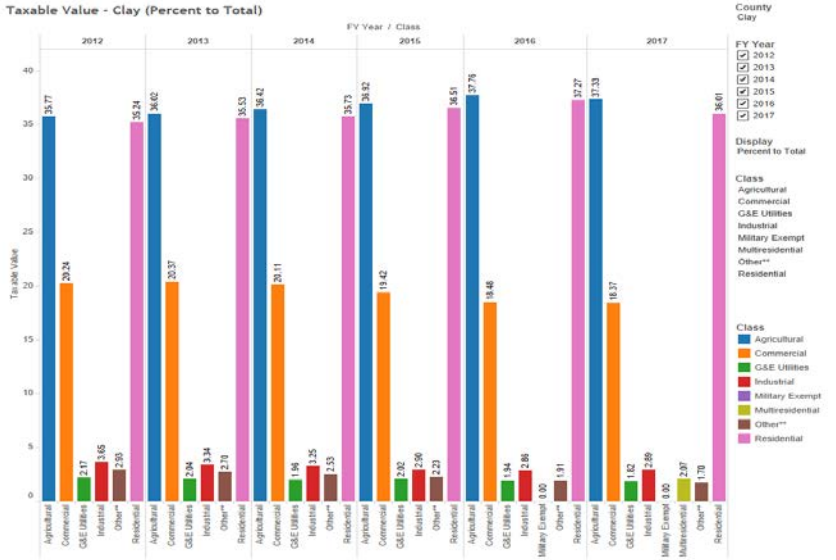
Source:
Auditor's Published STATE Reports for Public Hearing

Taxable Value BY Class

Dickinson Co compared to Other Counties







Source = Iowa Association of Counties website

12 Lowest Countywide Property Tax Levy Rates in Iowa

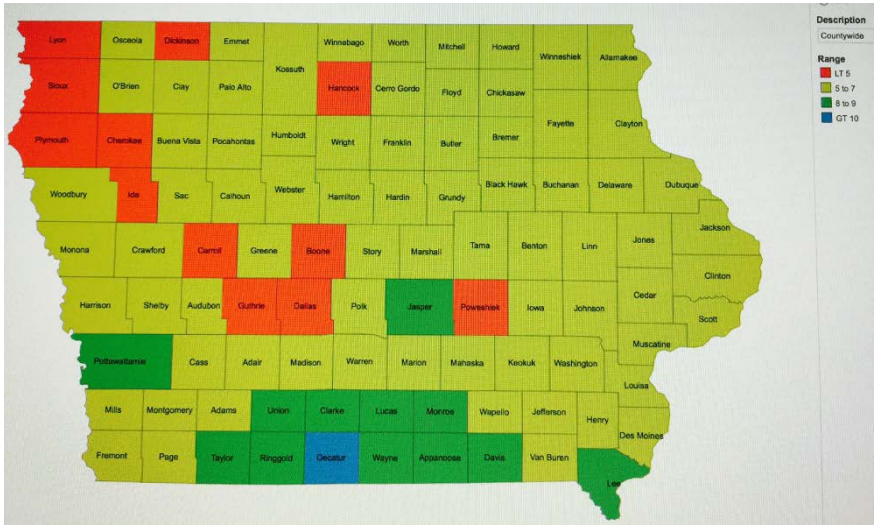
For FY'18

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 third 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**	**2.45135**	**0.00000**	**0.00000**	**0.16229**	**0.40936**	**3.02300**	**1.84000**	**0.00000**	**0.00000**	**1.84000**	**9,739,270**	**9,615,574**
47	IDA	3.14000	0.00000	0.00000	0.36000	0.00000	3.50000	1.40000	0.00000	0.00000	1.40000	2,455,519	2,367,678
14	CARROLL	3.22542	0.00000	0.00000	0.57390	0.00000	3.79932	2.87910	0.00000	0.00000	2.87910	6,910,039	6,785,093
41	HANCOCK	3.48000	0.00000	0.00000	0.39391	0.00000	3.87391	3.17112	0.00000	0.00000	3.17112	5,789,848	5,693,527
75	PLYMOUTH	3.50000	0.00131	0.12208	0.27650	0.00000	3.89989	3.95000	0.00000	0.00000	3.95000	10,123,763	9,879,401
25	DALLAS	3.17289	0.00000	0.00000	0.29931	0.43493	3.90713	3.94134	0.00000	0.00000	3.94134	24,469,702	24,026,382
79	POWESHIEK	3.50000	0.00000	0.26476	0.36491	0.03429	4.16396	3.95000	0.00000	0.00000	3.95000	7,659,403	7,398,856
18	CHEROKEE	3.50000	0.00000	0.46500	0.41000	0.00000	4.37500	3.50000	0.00000	0.00000	3.50000	6,148,656	5,887,897
8	BOONE	3.50000	0.00000	0.51250	0.44543	0.14990	4.60783	2.40896	0.00000	0.00000	2.40896	8,150,424	7,950,976
9	BREMER	3.50000	0.00000	0.80000	0.30911	0.00000	4.60911	3.95000	0.00000	0.00000	3.95000	8,448,982	8,313,881
84	SIOUX	3.50000	0.00000	0.52501	0.35372	0.28428	4.66301	2.33847	0.00000	0.00000	2.33847	10,346,762	10,197,833
39	GUTHRIE	3.50000	0.00000	0.98901	0.28704	0.00000	4.77605	2.47908	0.00000	0.00000	2.47908	4,824,192	4,675,243



Source = Dept. of Management

Highest Property Taxes in the State

FY'18 Dickinson County is 26th in property taxes levied 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
77	POLK	3.50000	0.00000	2.34000	0.67711	0.79169	7.30880	3.95000	0.60159	0.00000	4.55159	166,757,663	162,436,919
57	LINN	3.50000	0.00000	1.72453	0.75607	0.16048	6.14108	2.70857	0.00000	0.00000	2.70857	69,397,809	66,527,348
52	JOHNSON	3.50000	0.00000	0.53648	0.67548	2.13947	6.85143	3.69992	0.00000	0.00000	3.69992	58,863,120	58,131,077
82	SCOTT	3.50000	0.00000	1.69579	0.40212	0.22376	5.82167	2.94690	0.00000	0.00000	2.94690	51,015,046	49,262,948
78	POTTAWATTAMIE	4.00000	0.00000	3.09653	0.45367	0.59556	8.14576	3.36948	0.00000	0.00000	3.36948	44,774,141	42,197,772
7	BLACK HAWK	3.50000	0.00000	1.28474	0.82331	0.80702	6.41507	3.20697	0.00000	0.00000	3.20697	37,629,870	36,397,057
31	DUBUQUE	3.50000	0.00000	1.97412	0.39652	0.47079	6.34143	3.65902	0.00000	0.00000	3.65902	33,436,688	32,610,289
97	WOODBURY	3.70269	0.00000	2.80611	0.44594	0.45059	7.40533	2.96224	0.00000	0.00000	2.96224	33,326,965	30,258,094
85	STORY	3.50000	0.00000	0.90705	0.50156	0.17955	5.08816	3.17920	0.00000	0.00000	3.17920	24,725,482	24,474,068
25	DALLAS	3.17289	0.00000	0.00000	0.29931	0.43493	3.90713	3.94134	0.00000	0.00000	3.94134	24,469,702	24,026,382
23	CLINTON	3.50000	0.02385	2.37759	0.64762	1.27358	7.82264	2.96192	0.00000	0.00000	2.96192	20,308,366	19,347,900
17	CERRO GORDO	3.50000	0.00000	1.78628	0.56082	0.35224	6.19934	3.50739	0.00000	0.00000	3.50739	18,655,504	17,637,949
70	MUSCATINE	3.76000	0.00000	2.49000	0.68433	0.64286	7.57719	2.54000	0.00000	0.00000	2.54000	16,850,837	16,500,100
50	JASPER	4.39566	0.00204	2.73905	0.55727	0.56295	8.25697	3.38000	0.00000	0.00000	3.38000	14,915,424	14,484,431
91	WARREN	3.50000	0.00000	1.61430	0.54815	0.00000	5.66245	3.63342	0.00000	0.00000	3.63342	14,397,780	14,016,054
29	DES MOINES	3.85000	0.01707	0.95000	0.71500	1.91336	7.44543	3.68000	0.00000	0.00000	3.68000	13,762,009	13,147,027
64	MARSHALL	3.85046	0.00000	1.87684	0.54287	0.44501	6.71518	3.11224	0.00000	0.00000	3.11224	13,538,506	12,680,216
94	WEBSTER	3.50000	0.00000	1.58900	0.73885	0.08239	5.91024	3.66235	0.00000	0.00000	3.66235	13,021,808	12,184,686
63	MARION	3.50000	0.00000	2.25107	0.74794	0.10812	6.60713	3.95000	0.00000	0.00000	3.95000	12,397,686	12,127,516
56	LEE	3.50000	0.00000	3.50000	0.69702	0.56427	8.26129	2.12719	0.00000	0.00000	2.12719	11,692,121	11,014,438
84	SIOUX	3.50000	0.00000	0.52501	0.35372	0.28428	4.66301	2.33847	0.00000	0.00000	2.33847	10,346,762	10,197,833
90	WAPELLO	3.50000	0.00000	2.85788	1.02095	0.59606	7.97489	2.35083	0.00000	0.00000	2.35083	10,826,009	10,018,438
92	WASHINGTON	3.85000	0.00000	2.07263	0.24285	0.67487	6.84035	3.48675	0.00000	0.00000	3.48675	10,258,732	9,989,919
75	PLYMOUTH	3.50000	0.00131	0.12208	0.27650	0.00000	3.89989	3.95000	0.00000	0.00000	3.95000	10,123,763	9,879,401
28	DELAWARE	3.50000	0.00000	1.60000	0.54692	0.38263	6.02955	3.40000	0.00000	0.00000	3.40000	9,906,459	9,664,211
30	DICKINSON	2.45135	0.00000	0.00000	0.16229	0.40936	3.02300	1.84000	0.00000	0.00000	1.84000	9,739,270	9,615,574
6	BENTON	3.50000	0.00000	0.79064	0.64858	0.09441	5.03363	2.93719	0.00000	0.00000	2.93719	9,745,768	9,511,329

Source = Dept. of Management

FY'19 Budget & Levy Goals:

- With the first draft of the FY'19 budget showing over $800,000 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 Fund is to maintain last year's levy rate. There is also deficit spending budgeted in Rural Services for FY'19, however $150,000 is a one-time expense. $100,000 for the Conservation shed and $50,000 for a IMVR tractor

- The FY'19 Mental Health Fund is budgeted at the $10 per capita rate as was decided by the Region and dictated by the State.

Levy Rate Results for FY'19

These are approximate until the state forms are completed and the budget is certified.

- ✓ General fund levy rate ***will remain the same 2.45135 for FY'19***.
- ✓ Mental Health's levy rate ***will decrease from 0.16229 to 0.06465 for FY'19.***
- ✓ Rural Services levy rate ***will remain 1.84 for FY'19.***
- ✓ Debt Service's levy rate ***will decrease from 0.40936 to 0.37665 for FY'19.***

Property Tax Example – County Residential

	2018 Taxes	2019 Taxes	Change from FY18 to FY19
Total Residential Taxable value	$280,875	$289,301	Value increased by 3%
Rollback included	56.9391%	55.6209%	
Taxable value after rollback	$159,928	$160,912	
Minus Exemptions	Homestead - Etc.	Homestead - Etc.	
X Levy Districts			
General Fund	0.0024514	0.0024514	
Tax $	$392.05	$394.46	$2.41
Rural Basic	0.0018400	0.0018400	
Tax $	$294.27	$296.08	$1.81
Debt Service	0.00040936	0.00037665	
Tax $	$65.47	$60.61	$1.81
Mental Health	0.00016229	0.00006465	
Tax $	$25.95	$10.40	($15.55)
Minus Credits			
Increase/(Decrease)			*($9.52)*

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.

Source = Dept. of Management

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

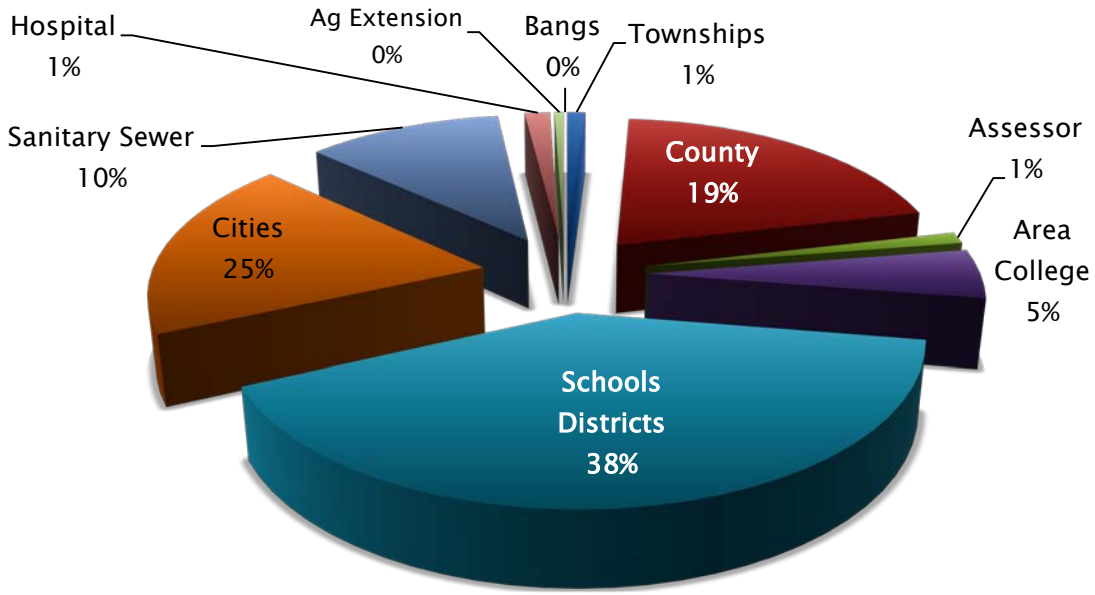
Now remove 8 zeros and pretend it's a household budget:

- 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

Source: Internet

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.