

#7a

Tax Rates - If Scenario #1 is Adopted

Fund	FY 2016 Current Tax Rates	Proposed Budget Tax Rates for FY 2017	After 12-22-15 Adjustments	After 1-4-16 Adjustments	After 1-12-16 Adjustments	After 1-19-16 Adjustments	After 1-26-16 Adjustments	After 2-9-16 Adjustments	Tax Rates	Adding Cash Reserve Incre.
									After 2-16-16 Adjustments	Tax Rates After 2-23-16 Adjustments
General Basic	3.50000	3.81946	3.76337	3.76337	3.74769	3.70670	3.67738	3.65935	3.62616	3.70013
General Supplemental	2.82458	2.97915	2.97915	2.92650	2.92134	2.92032	2.92032	2.87308	2.81437	2.81437
County Services	0.97917	0.72746	0.72746	0.72746	0.72746	0.72746	0.72746	0.72746	0.72746	0.72746
Debt Service	0.21239	0.26708	0.26708	0.26708	0.26708	0.26708	0.26708	0.26708	0.26708	0.26708
<b>Total County - Wide Tax Rate</b>	<b>7.51614</b>	<b>7.79315</b>	<b>7.73706</b>	<b>7.68441</b>	<b>7.66357</b>	<b>7.62156</b>	<b>7.59224</b>	<b>7.52697</b>	<b>7.43507</b>	<b>7.50904</b>
Rural Basic	3.12277	3.64728	3.48231	3.48231	3.10081	3.10081	3.10081	3.08583	3.05932	3.05932
<b>Total Township Tax Rate</b>	<b>10.63891</b>	<b>11.44043</b>	<b>11.21937</b>	<b>11.16672</b>	<b>10.76438</b>	<b>10.72237</b>	<b>10.69305</b>	<b>10.61280</b>	<b>10.49439</b>	<b>10.56836</b>

Taxable Valuations:

Rural (Townships)	1,068,524,464
Urban (Cities)	2,851,812,073
<b>Total for County</b>	<b>3,920,336,537</b>
Debt Service	4,302,351,792

2-16-16 General Basic Adjustments Include:	
2 Improvement Positions	0.01850
Health Insurance	0.01560
Pending Negotiations	0.00770
Proposed 5% Comp Board Recommendations	0.02790

# *The Running Total: Current Tax Rates for FY 16*

Certified budget March 15, 2015

Woodbury County: County-Wide  
\$7.52 / \$1,000

-\$0.25

Woodbury County: Rural Unincorporated  
\$10.64 / \$1,000

-\$0.78

# *The Running Total: Current Tax Rates for FY 17*

After December 1, 2015 Adjustment\*

Woodbury County: County-Wide  
\$7.79 / \$1,000

+\$0.27

Woodbury County: Rural Unincorporated  
\$11.44 / \$1,000

+\$0.80

*\*Total department budget requests including improvement items*

# The Running Total: Current Tax Rates for FY 17

After December 22, 2015 Adjustment

Woodbury County: County-Wide  
\$7.74 / \$1,000

+\$0.22

-\$0.05

Woodbury County: Rural Unincorporated  
\$11.22 / \$1,000

+\$0.58

-\$0.22

*Major actions: Reduced allocation to Siouxland District Health,  
Local Option Sales Tax funding for P&Z, Econ. Development*

# The Running Total: Current Tax Rates for FY 17

After January 4, 2016 Adjustment

Woodbury County: County-Wide  
\$7.68 / \$1,000

+\$0.16

-\$0.06

Woodbury County: Rural Unincorporated  
\$11.17 / \$1,000

+\$0.53

-\$0.05

*Major actions: Reduced allocation to Juvenile Detention, combining positions, aligning budget to allocation*

# The Running Total: Current Tax Rates for FY 17

After January 12, 2016 Adjustment

Woodbury County: County-Wide  
\$7.66 / \$1,000

+\$0.14

-\$0.02

Woodbury County: Rural Unincorporated  
\$10.76 / \$1,000

+\$0.12

-\$0.41

*Major actions: Reduced allocation to Electrical line items, Reduction in  
Emergency Services and use of L.O.S.T. for tax reduction Secondary Roads*

# *The Running Total: Current Tax Rates for FY 17*

After January 19, 2016 Adjustment

Woodbury County: County-Wide  
\$7.62 / \$1,000

+\$0.10

-\$0.04

Woodbury County: Rural Unincorporated  
\$10.72 / \$1,000

+\$0.08

-\$0.04

*Major actions: Reduced allocation to Sheriff's Departments and Building Services*

# *The Running Total: Current Tax Rates for FY 17*

After January 26, 2016 Adjustment

Woodbury County: County-Wide  
\$7.59 / \$1,000

+\$0.07

-\$0.03

Woodbury County: Rural Unincorporated  
\$10.69 / \$1,000

+\$0.05

-\$0.03

*Major actions: Reduced allocation to Building Services, Board Expense, Veterans Affairs and increases in Medical Examiner, Communications Center*

# The Running Total: Current Tax Rates for FY 17

After February 9, 2016 Adjustment

Woodbury County: County-Wide  
\$7.53 / \$1,000

+\$0.01

-\$0.06

Woodbury County: Rural Unincorporated  
\$10.61 / \$1,000

-\$0.03

-\$0.08

*Major actions: Reduced allocations to Emergency Services 2 Positions (Improvement), \$1,000 County Attorney, utilized Local Option Sales Tax, etc.*

# *The Running Total: Current Tax Rates for FY 17*

After February 16, 2016 Adjustment

Woodbury County: County-Wide  
\$7.43 / \$1,000

-\$0.09  
REDUCED

Woodbury County: Rural Unincorporated  
\$10.49 / \$1,000

-\$0.15  
REDUCED

# The Before and After of FY 17 Budgeting



*The BEFORE Picture:  
Current Tax Rates for FY 16*

Certified budget March 15, 2015

Woodbury County: County-Wide  
\$7.52 / \$1,000

-\$0.25

Woodbury County: Rural Unincorporated  
\$10.64 / \$1,000

-\$0.78

*The AFTER Picture:  
Current Tax Rates for FY 17*

After February 16, 2016 Adjustment

Woodbury County: County-Wide  
\$7.43 / \$1,000

-\$0.09  
REDUCED

Woodbury County: Rural Unincorporated  
\$10.49 / \$1,000

+0.5% = .037 (\$145,000)

+1.0% = .074 (\$290,000)

-\$0.15  
REDUCED

## *The Challenges*

Several increased position requests

Potential \$354,000 increase to Health Insurance Fund

6 negotiated union contracts

Rate of inflation (materials, equipment, etc.)

## *The Budget Process: How We Got Here*

- Developed earlier-than-ever budgeting and took budgets up earlier
- Separated improvement requests from operating budgets
- Developed a separate Capital Improvement Project approval
- Kept track of tax rates and what each improvement request would cost in terms of levy
- Allowed hiring of specific and critical positions due to **improvement request** process

# *The Result?*

## *A Lean, Responsible, Effective Budget*

***The Budget was reduced to achieve the levy by \$1.074 million from the original starting position.***

- Eliminated duplication of positions
- Brought in line budgets with FY to date projections
- Approved positions only on the justification of a position: need / funding source
- Reduced utility costs based on projected savings from LED retrofit
- Reduced “reserves within reserves” to be in line with best practices
- Utilized gaming revenue and Local Options Sales Tax to reduce tax burden
- Accounted for and budgeted from increased revenue sources
- Compensated hard-working employees while responsibly negotiating contracts

# *Increased Effective Services with Lean Budget*

***The following positions were added in order to increase public safety, customer services, mandates, and quality of life issues.***

<u>Emergency Services Officer</u>	<u>Public safety in Rural Woodbury County</u>
<u>Veterans Affairs Service Officer</u>	<u>Services Veterans Cases up +200% in 2 years</u>
<u>Technology IT position</u>	<u>Increases Effective County-City Services</u>
<u>Conservation Tech to full time</u>	<u>Quality of Life and Safety: Little Sioux Park</u>
<u>County Attorney Positions</u>	<u>Sustains and generates collection revenue</u>
<u>Public Bidder half to full time</u>	<u>Allows public sales and generates tax dollars</u>
<u>Soil Conservationist</u>	<u>Allows transition to new person for 1 year</u> <u>Protects ag land, soil, waterways</u>

## *Preliminary Budget Numbers*

FY 16 Certified            \$51,578,848

FY 17 Proposed            \$52,653,367

Reductions                -\$1,074,519

FY 17 Current              \$51,879,614

This is a \$300,766 increase over last year, which is almost the same number as the improvement requests.

*This includes approximately \$306,000 in improvement requests, \$245,913 in health insurance reserve increase, and \$350-\$375,000 in increased compensation.*

## *A Responsible Future*

The Fiscal Year 17 Budget contains a possible measure to bring reserves up a full percentage to 20.1% or 20.6%, which is a 0.5 - 1% total county budget increase based on a goal of reaching toward recommended levels.

We likewise made responsible decisions to health insurance and liability funds to sustain the County in the future.

The County has also passed the Taxpayers First Resolution. While lowering the tax levy for the second straight year will help, ultimately these measures will act as a “bridge” to future revenue from Iowa’s largest investment in state history to further help local property taxpayers as the Board has committed to dedicating 50% of future revenue to such property tax relief.

## *February 23 during Regular Meeting: CIP*

During one more week of budget on February 23 during our regular meeting we will take up Capital Improvement Projects. It will be critical to look at projects long overdue that could realize efficiencies, mitigate safety concerns, and catch up on investing for preventative maintenance and sustainability. This includes serious HVAC concerns (building automation), the preservation of our historic courthouse (windows, terra cotta, steam traps, tuckpointing), the possibility of LEC Expansion instead of utilizing Prairie Hills, and other regular CIP items.