

<b>COUNTY NAME:</b> Woodbury	<b>RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO COUNTY BUDGET</b>	<b>COUNTY NO.:</b> 97
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Date budget amendment was adopted: May 26, 2015	For Fiscal Year Ending: June 30, 2015
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The County Board of Supervisors met on the date specified immediately above to adopt an amendment to the current County budget as summarized below. The amendment was adopted after compliance with the public notice, public hearing, and public meeting provisions as required by law.

Iowa Department of Management Form 653 A-R Sheet 2 of 2 (revised 05/01/14)		Total Budget as Certified or Last Amended	Adopted Current Amendment	Total Budget After Current Amendment
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property	1	28,333,075	0	28,333,075
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	880,775	0	880,775
Net Current Property Taxes	4	27,452,300	0	27,452,300
Delinquent Property Tax Revenue	5	8,700	0	8,700
Penalties, Interest & Costs on Taxes	6	422,500	0	422,500
Other County Taxes/TIF Tax Revenues	7	5,920,872	0	5,920,872
Intergovernmental	8	11,339,525	1,222,456	12,561,981
Licenses & Permits	9	32,898	0	32,898
Charges for Service	10	2,275,300	44,700	2,320,000
Use of Money & Property	11	265,292	0	265,292
Miscellaneous	12	266,400	2,900	269,300
<b>Subtotal Revenues</b>	13	47,983,787	1,270,056	49,253,843
Other Financing Sources:				
General Long-Term Debt Proceeds	14	839,000	0	839,000
Operating Transfers In	15	8,674,970	0	8,674,970
Proceeds of Fixed Asset Sales	16	0	0	0
<b>Total Revenues &amp; Other Sources</b>	17	57,497,757	1,270,056	58,767,813
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety & Legal Services	18	14,477,313	(65,260)	14,412,053
Physical Health & Social Services	19	5,516,778	(62,384)	5,454,394
Mental Health, ID & DD	20	6,323,358	0	6,323,358
County Environment & Education	21	2,681,277	81,021	2,762,298
Roads & Transportation	22	7,846,030	932,500	8,778,530
Government Services to Residents	23	2,474,960	(32,290)	2,442,670
Administration	24	6,963,326	403,319	7,366,645
Nonprogram Current	25	20,000	0	20,000
Debt Service	26	1,114,677	0	1,114,677
Capital Projects	27	6,615,805	300,000	6,915,805
<b>Subtotal Expenditures</b>	28	54,033,524	1,556,906	55,590,430
Other Financing Uses:				
Operating Transfers Out	29	8,674,970	0	8,674,970
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31	62,708,494	1,556,906	64,265,400
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	(5,210,737)	(286,850)	(5,497,587)
Beginning Fund Balance - July 1,	33	13,572,927	0	13,572,927
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	4,176,539	(497,880)	3,678,659
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	4,185,651	211,030	4,396,681
<b>Total Ending Fund Balance - June 30,</b>	40	8,362,190	(286,850)	8,075,340

Date original budget adopted: 03/11/15	Date(s) current budget was subsequently amended: 12/16/14
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The below-signed certify that proof of publication of the hearing notice and proposed amendment is on file for each official County newspaper, that all public hearing notices were published not less than 10, nor more than 20 days prior to the public hearing, and that adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.

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Board Chairperson (signature)

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County Auditor (signature)

Woodbury County  
Budget Amendment #2  
May 28, 2015

<u>Item#</u>	<u>County Fund</u> <u>Dept./Div. Name</u>	<u>Dept./Div. Expenditure Change</u> <u>Source of Revenue</u>	<u>Expenditure</u> <u>Change</u>	<u>Revenue</u> <u>Change</u>
<b><u>001 - General Basic Fund:</u></b>				
<b>1.</b>	<b>Insurance Holiday</b>			
		001-1001-410-1118 = Employee Health Insurance	(15,470)	
		001-1011-410-1118 = Employee Health Insurance	(7,854)	
		001-1051-410-1118 = Employee Health Insurance	(63,762)	
		001-1061-410-1118 = Employee Health Insurance	(8,389)	
		001-1063-410-1118 = Employee Health Insurance	(7,844)	
		001-1065-410-1118 = Employee Health Insurance	(1,308)	
		001-1101-411-1118 = Employee Health Insurance	(18,642)	
		001-1104-410-1118 = Employee Health Insurance	(7,099)	
		001-3041-430-4815 = Tax Allocation	(36,668)	
		001-3201-432-1118 = Employee Health Insurance	(3,149)	
		001-6101-461-1118 = Employee Health Insurance	(3,149)	
		001-6111-461-1118 = Employee Health Insurance	(8,347)	
		001-6113-461-1118 = Employee Health Insurance	(3,899)	
		001-8101-481-1118 = Employee Health Insurance	(18,111)	
		001-8111-481-1118 = Employee Health Insurance	(10,463)	
		001-9001-490-1118 = Employee Health Insurance	(4,448)	
		001-9002-490-1118 = Employee Health Insurance	(2,929)	
		001-9003-490-1118 = Employee Health Insurance	(2,499)	
		001-9007-490-1118 = Employee Health Insurance	(2,609)	
		001-9011-490-1118 = Employee Health Insurance	(3,908)	
		001-9021-490-1118 = Employee Health Insurance	(6,864)	
		001-9101-490-1118 = Employee Health Insurance	(13,226)	
		001-9102-490-1118 = Employee Health Insurance	(1,309)	
		001-9003-490-1118 = Employee Health Insurance	(4,480)	
		Back into Cash Reserves		(256,426)
<b>2.</b>	<b>Sheriff HIDTA</b>			
		001-1012-410-1118 = Health Insurance	3,043	
		001-1012-410-6350 = Motor Vehicle	7,413	
		001-1012-327-2731 = HIDTA Grant		10,456
<b>3.</b>	<b>Sheriff LEC Facility</b>			
		001-1051-410-1019 = Overtime	63,500	
		001-1051-410-2940 = Wearing/Safety Apparel	2,500	
		001-1051-410-2960 = Household Supplies	17,000	
		001-1051-327-2714 = Billing of Prisoners		12,000
		001-1051-344-4414 = Room & Board		30,000
		001-1061-344-4415 = Gun Permits		6,000
		Transfer From 001-1001-410-1016 = Supervisory - Organized		35,000
<b>4.</b>	<b>Board Expense</b>			
		001-9001-490-1118 = Employee Health Insurance	10,396	
		Cash Reserves		10,396

5.	<b>Public Bidder</b>		
	001-9032-490-4005 = Official Publications	700	
	001-9032-490-4201 = Professional Services	2,200	
	001-9032-385-8507 = Public Bidder Sales		2,900
6.	<b>Central Mail</b>		
	001-9034-490-4120 = Postage & Mailing	7,200	
	001-9034-490-4478 = Contractual Services	1,500	
	001-1061-344-4401 = Sheriff's Fees		8700

**002 - General Supplemental Funds:**

7.	<b>Insurance Holiday</b>		
	002-1211-412-4815 = Tax Allocation	(7,052)	
	002-1422-414-1118 = Employee Health Insurance	(9,515)	
	002-3301-433-1118 = Employee Health Insurance	(21,258)	
	002-3314-433-1118 = Employee Health Insurance	(1,309)	
	002-8001-480-1118 = Employee Health Insurance	(3,716)	
	002-9003-490-1118 = Employee Health Insurance	(1,300)	
	Back into Cash Reserves		(44,150)

**111 - Rural Basic Fund:**

8.	<b>Insurance Holiday</b>		
	111-1002-410-1118 = Uniform Patrol	(11,781)	
	111-6011-460-1118 = Employee Health Insurance	(975)	
	111-6301-463-1118 = Employee Health Insurance	(2,609)	
	Back into Cash Reserves		(15,365)

**220 - Secondary Roads Fund:**

9	<b>Secondary Roads</b>		
	220-0203-402-9332 = Box Culverts	300,000	
	220-7102-471-9431 = Pipe Culverts	200,000	
	220-7102-471-9431 = Granular	650,000	
	220-7201-472-9610 = New Equipment	70,000	
	220-7222-472-9668 = Signs	12,500	
	220-7011-321-2154 = FEMA & ER Funds		1,200,000
	Cash Reserves		32,500

**360 - County Buildings and Property CIP Fund:**

10.	<b>Conservation Administration</b>		
	360-6101-461-6105 = Conservation CIP Projects	75,000	
	Conservation Reserve Cash Reserves		75,000
11.	<b>Courthouse</b>		
	360-9101-491-6105 = Buildings	110,000	
	Carryover Cash Reserves		110,000

County Fund

<u>Item#</u>	<u>Dept./Div. Expenditure Change</u> <u>Source of Revenue</u>	<u>Expenditure</u> <u>Change</u>	<u>Revenue</u> <u>Change</u>
<b><u>360 - County Buildings and Property CIP Fund (Con't):</u></b>			
12.	<b>LEC Building</b> 360-9101-491-6105 = Buildings Carryover Cash Reserves	304,895	304,895
13.	<b>Praire Hills</b> 360-9105-491-6105 = Buildings Carryover Cash Reserves	10,000	10,000
<b><u>667 - Conservation Reserve Fund:</u></b>			
14.	<b>Conservation Administration</b> 667-6101-461-6001 = Land Acquisition 667-6101-461-6105 = Buildings Conservation Reserve Cash Reserves	15,000 10,000	25,000
<b>Grand Totals</b>		<u>1,556,906</u>	<u>1,556,906</u>