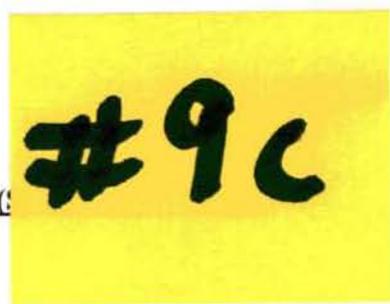


**WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM**



Date: December 3, 2015

Weekly Agenda Date: December 8, 2015

DEPARTMENT HEAD / CITIZEN: Supervisor Jeremy Taylor

SUBJECT: **Siouxland District Health Budget Consideration**

**ACTION REQUIRED:**

Approve Ordinance       Approve Resolution       Approve Motion

Give Direction       Other: Informational       Attachments

**WORDING FOR AGENDA ITEM:** Siouxland District Health Budget Consideration

**EXECUTIVE SUMMARY:** This budget reflects the following increases: A 2.5% Cost of Living Increase, 8% health insurance premium increase (estimated), 2% dental insurance premium increase (verbal confirmation). This results in a potential increase of \$55,926. The MidAmerican expense and WCICC IT Support expense has been moved into Administration.

As a best practice for budgeting and in order to most closely align budgets with anticipated expenses, the goal of the Woodbury County Board of Supervisors should be to allocate funding in such a manner that the Siouxland District Health Department is able to maintain a 22% reserve.

Therefore, the Board of Supervisors should target a budget that most closely anticipates SDHD ending with 25% reserves and asks for the reversion of funds at the end of the fiscal year audit to be at 22%. As a good faith concession, the Board should equally be held to maintaining funds within Siouxland District Health should they fall below the 22% threshold.

**BACKGROUND:**

The only unknowns relate to Medicaid modernization and the 3006 Maternal Health and 3043 Child Health with managed care. There is some "wait-and-see" based on Iowa's unique service delivery among all states as IDPH waits to give guidance. However, Kevin Grieme and Tyler Brock gave me assurance that if there are reductions in grant dollars (most of which are stable and known), there is no shift to tax supported accounts. If a grant-funded program is not sustainable, Siouxland District Health leadership must figure out if they can support or not within their current budget. Typically, they have not been in the habit of asking for more from the Board of Supervisors or doing budget amendments.

**CASH CARRYOVER from FY 15**

Currently, there is an anticipated \$299,786 cash carryover, **over and above** the 25% "reserves" from FY 15. This is actually higher than what was previously discussed with the Siouxland District Health Board

and the Woodbury County Board of Supervisors when it was anticipated to be an approximate \$266,000 but we have since learned that this was before the audit. This is fortuitous in that \$300,000 was the anticipated cost outside of the Health Fund originally in order to be able to cover the Building Renovation. This has been a one-time agreement because of a retooling of the Board of Supervisors Capital Improvement Project process which otherwise would have potentially delayed the project by a year.

### **REASONS FOR CASH CARRYOVER**

I have expressed some concern that the last three fiscal years have had carryovers averaging \$216,853. This would seem to imply that there is overbudgeting, which is not only above the County's reserve goal for itself of 22%, but that carryover amount is actually over and above 25%. (See attached document for historical data). The ten FY average is \$179,935 and the past five FY average is \$265,497.

I understand that sometimes this overage has been because of fluctuating late service fees for food service inspections, the timing of payments, and even H1N1 grant funding. However, this has of late been fairly consistent. In discussing the situation with Kevin Grieme, I think it should be acknowledged that much of this may come from cost containment measures reflecting good fiscal stewardship by the department.

### **PRESENTATION AT SDHD**

I shared the concerns of the carryover reimbursements at the December 2, 2015 Siouxland District Health Board meeting. Board members understood the intent, namely that school districts and others often carry 20% reserves and there is no intent to overinflate reserves. However, it was shared that it is easier to revert back an overage rather than be promised funding to make up for a short fall under the 22% reserve funding level. There was also concern that as is often the case with experiences with the Legislature that promises are not binding. No one would want to be in the position where the Board sought to target to the 25% level and a funding shortfall put SDHD below the 22% that the County seeks for itself. In that situation, would the Board truly keep its commitment?

I believe that there should be something that binds or at minimum puts this Board on record with the aforementioned policy. The whole goal should be that any overage above 22% or shortfall under 22% mechanism to make the SDHD Board whole would be minimal, e.g. \$25,000-\$50,000 rather than \$837,990 (FY 11) or the one case scenario where the Board of Supervisors would have reverted back \$51,729 (FY 7).

**FINANCIAL IMPACT:** None at this time.

**RECOMMENDATION:** The proposed budget request to the Board of Supervisors is **\$2,281,152**. The last 3 years' average which is likely the most consistent and fairest (and lesser than the 5-year average of \$265,497) is \$216,853. Therefore, I would recommend approval of a budget that is **\$2,064,299**.

In order to not be fair, it is my recommendation that the Board at the end of the year post-audit should keep Siouxland District Health's fund whole at the 22% so that if by budgeting in this way, funding falls under the threshold, it is in good faith that I believe the Board should "make whole" Siouxland District Health. Either way, whether it is in an increased allocation or a reversion of funds, in future years, 22% should be the goal.

**ACTION REQUIRED:** I believe that the Woodbury County Board of Supervisors should take up the SDHD budget at a subsequent December meeting, grant the budget in total, and reduce the amount by

\$216,853 with the goal of a target of "0" dollars cash carryover reimbursement to the County. Then, post audit for FY 17, which would occur typically after November 2017, the reversion would come back to the county with the difference between 25% and 22%.

**District Health Department - Carryover Reimbursement  
Ten FY's History - FY 2006 to 2015**

FY	Accrued Expenditures	Calculated Cash Carryover		Actual Accrued Balance	Over 25% Re-imbursement to County	Over 22% Re-imbursement to County
		22%	25%			
15*	5,259,567	1,157,105	1,314,892	1,614,678	299,786	457,573
14	5,251,017	1,155,224	1,312,754	1,446,525	133,771	291,301
13	4,833,004	1,063,261	1,208,251	1,425,255	217,004	361,994
12	5,757,412	1,266,631	1,439,353	1,278,280	-161,073	11,649
11	5,278,815	1,161,339	1,319,704	2,157,694	837,990	996,355
10	5,558,668	1,222,907	1,389,667	2,138,825	749,158	915,918
9	5,364,497	1,180,189	1,341,124	1,753,289	412,165	573,100
8	4,953,542	1,089,779	1,238,386	1,326,991	88,606	237,212
7	5,046,735	1,110,282	1,261,684	1,058,553	-203,131	-51,729
6	5,024,635	1,105,420	1,256,159	681,232	-574,927	-424,188

The County was reimbursed for FY 11, FY 13 & FY 14.

FY 15 was left with District Health for one time only to assist in the funding of the CIP project that will be done this FY 16.

For the previous FY's 10 and back to FY 06, there were no transfers made.

Chapter 137.112 sub 2 of the Code of Iowa states that 20% is the cap for health departments on returning funds to the County General Fund. Chapter 137.112 sub 4 states that this section does not apply to a District Health Department. I believe we are the only District Health Department in Iowa which means the Siouxland District Health Department does not statutorily revert funds back to the County.

Ten FY average = \$ 179,935      FY 2015 - FY 2006  
Five FY average = \$ 265,497      FY 2015 - FY 2011

**SIOUXLAND DISTRICT HEALTH DEPARTMENT  
FY 2016-2017 BUDGET PROPOSAL**

**SUMMARY**

	Actual FY 2014-15 Budget	Proposed FY 2015-16 Budget	Proposed FY 2016-17 Budget	FY 2016-17 Anticipated Revenue
<b>ADMINISTRATION (3041)</b>	925,711	927,125	1,035,009	<b>29,188</b>
<b>NURSING (3001)</b>	805,547	843,345	817,565	<b>173,000</b>
<b>LABORATORY (3012)</b>	447,778	452,179	434,497	<b>87,000</b>
<b>ENVIRONMENTAL (3021)</b>	725,821	744,452	736,266	<b>458,000</b>
<b>NUTRITION PROGRAM (3018)</b>	13,608	12,276	5,000	<b>0</b>
<b>Grants</b>				
MIECHV (3005)	165,016	177,928	148,000	<b>148,000</b>
MATERNAL HEALTH (3006)	156,958	125,289	116,305	<b>116,305</b>
TUBERCULOSIS (3007)	500	1,800	950	<b>950</b>
SCCAN HOPES (3008)	8,362	8,494	8,816	<b>8,816</b>
HOPES/INFANT MORTALITY (3009)	268,529	255,617	281,489	<b>281,489</b>
TOBACCO GRANT (3011)	53,129	53,333	53,208	<b>53,208</b>
WELL GRANTS (3014)	30,612	36,082	26,530	<b>26,530</b>
I 4 GRANT (3015)	47,113	40,577	40,106	<b>40,106</b>
SCCAN PCA (3016)	10,584	10,766	10,584	<b>10,584</b>
REGION 3 COALITION (3017)	60,000	0	0	<b>0</b>
CARE FOR YOURSELF (BCC) (3019)	71,775	97,141	120,950	<b>120,950</b>
LEAD GRANT (3023)	33,675	32,666	32,169	<b>32,166</b>
HUD GRANT (3024)	0	0	0	<b>0</b>
MINI WELLNESS GRANTS (3025)	0	0	0	<b>0</b>
PICH GRANT (3026)	0	129,465	120,458	<b>120,458</b>
ORAL HEALTH PROGRAM (3028)	86,883	79,943	80,880	<b>80,880</b>
COMMUNITY TRANSFORMATION (3029)	65,500	0	0	<b>0</b>
LOCAL BIOTERRORISM (3032)	111,000	105,000	107,000	<b>107,000</b>
DRUG TESTING (3034)	30,500	30,500	30,100	<b>30,100</b>
WIC (3042)	723,592	726,227	753,216	<b>753,216</b>
CHILD HEALTH (3403)	0	400,973	417,990	<b>417,990</b>
HOMEMAKER (3410)	266,714	262,562	265,438	<b>265,438</b>
<b>TOTAL</b>	<b>5,108,907</b>	<b>5,553,740</b>	<b>5,642,526</b>	<b>3,361,374</b>
Revenue	2,905,620	3,328,514	3,361,374	
Tax Askings	<b>2,203,287</b>	<b>2,225,226</b>	<b>2,281,152</b>	

FY 2016-17 PROPOSED BUDGET

12/4/2015

		FY 2014-15 Budget/Revenue 1.5% Sal. Adj. Proposed	FY 2015-16 Budget/Revenue 2.0% Sal. Adj. Proposed	PROPOSED FY 2016-17 Budget/Revenue 2.5% Sal. Adj.	Inc.
<b>3041</b>	<b>ADMINISTRATION</b>				
1003	Department Heads	102,054.00	108,780.00	114,591.00	5,811.00
1004	Wage Plan Employees/PT	14,094.00	14,982.00	16,077.00	1,095.00
1009	Supervisory	105,200.00	111,994.00	115,069.00	3,075.00
1010	Wage Plan Employees	349,221.00	344,162.00	360,820.00	16,658.00
1015	Temporary Employees	3,600.00	3,600.00	3,600.00	0.00
1019	Overtime	0.00	0.00	0.00	0.00
1020	Longevity Comp	0.00	0.00	0.00	0.00
1022	Shift Differential	0.00	0.00	0.00	0.00
1116	Matching FICA	40,640.00	41,448.00	43,540.00	2,092.00
1117	Matching IPERS	51,274.00	52,109.00	54,488.00	2,379.00
1118	Emp Hospital	141,096.00	145,273.00	160,264.00	14,991.00
1121	Life Insurance	638.00	637.00	651.00	14.00
1123	Dental Insurance	4,269.00	4,263.00	4,441.00	178.00
1126	LTD Insurance	1,258.00	1,250.00	3,493.00	2,243.00
1135	Car Allowance	0.00	0.00		0.00
2020	Chemicals & Gases	0.00			0.00
2301	Food	0.00			0.00
2320	<b>Custodial Supplies</b>	1,700.00	1,750.00	1,800.00	50.00
2601	Office Supplies	3,500.00	3,503.00		(3,503.00)
2610	Magazines & Books	300.00	300.00		(300.00)
2910	Medical/Lab Supplies	0.00			0.00
2915	Health Services Assist.	500.00	500.00		(500.00)
2940	Wearing/Safety Appar	0.00			0.00
2955	Unspecified	0.00			0.00
3920	Cash Allowances Assist	1,100.00	1,100.00		(1,100.00)
3945	School Expense Assistance	0.00			0.00
4005	Official Publications	1,000.00	1,400.00		(1,400.00)
4020	Typing, Printing & Binding	350.00	350.00		(350.00)
4120	<b>Postage &amp; Mailing</b>	350.00	250.00	250.00	0.00
4130	Emp Mileage	2,000.00	2,000.00		(2,000.00)
4132	Travel/Expense	2,000.00	2,000.00		(2,000.00)
4136	Parking	50.00	50.00		(50.00)
4140	<b>Telephone/Telegraph</b>	8,500.00	8,240.00	8,240.00	0.00
4201	<b>Professional Service</b>	13,757.00	8,899.00	41,999.00	33,100.00
4220	School of Instructions	1,300.00	1,500.00		(1,500.00)
4233	Well Testing/Abandon	0.00			0.00
4301	<b>Natural &amp; LP Gas</b>	5,060.00	5,625.00	46,500.00	40,875.00
4302	<b>Water/Garbage</b>	5,800.00	6,300.00	6,900.00	600.00
4410	<b>Building Maintenance</b>	0.00		0.00	0.00
4420	Equipment Maintenance	500.00	500.00	500.00	0.00
4440	Motor Vehicle Expense	0.00			0.00
4460	Radio & Related Equipment	0.00			0.00
4475	<b>Maintenance Contracts</b>	29,018.00	28,690.00	27,315.00	(1,375.00)
4501	<b>Rent</b>	10,400.00	10,000.00	10,000.00	0.00
4620	<b>Liability/Prop. Ins. Pr</b>	4,680.00	4,000.00	4,000.00	0.00
4801	Dues/Memberships	2,300.00	2,500.00	2,600.00	100.00
6105	Buildings	14,782.00	5,000.00	5,000.00	0.00
6360	Ofc. Equip/Furn.	1,500.00	2,250.00	821.00	(1,429.00)
6385	<b>Lease Purchase Agreement</b>	1,920.00	1,920.00	2,050.00	130.00
	<b>TOTAL</b>	<b>925,711.00</b>	<b>927,125.00</b>	<b>1,035,009.00</b>	<b>107,884.00</b>
	<b>REVENUE</b>				
	Health Fund	897,371.00	898,250.00	1,005,821.00	893,827.00
	Misc.	28,340.00	28,875.00	29,188.00	(314,974.00)
	<b>TOTAL</b>	<b>925,711.00</b>	<b>927,125.00</b>	<b>1,035,009.00</b>	<b>533,805.00</b>

FY 2016-17 PROPOSED BUDGET

12/4/2015

		FY 2014-15 Budget/Revenue 1.5% Sal. Adj. Proposed	FY 2015-16 Budget/Revenue 2.0% Sal. Adj. Proposed	<b>PROPOSED FY 2016-17 Budget/Revenue 2.5 Sal. Adj.</b>	<i>Inc.</i>
<b>3001 NURSING</b>					
1003	Department Heads	0.00	0.00	0.00	0.00
1004	Wage Plan Employees/PT	42,938.00	25,253.00	0.00	(25,253.00)
1009	Supervisory	69,344.00	70,731.00	72,499.00	1,768.00
1010	Wage Plan Employees	343,992.00	380,970.00	392,490.00	11,520.00
1015	Temporary Employees	0.00	0.00	0.00	0.00
1019	Overtime	206.00	207.00	206.00	(1.00)
1020	Longevity Comp	0.00	0.00	0.00	0.00
1022	Shift Differential	0.00	0.00	0.00	0.00
1116	Matching FICA	33,154.00	34,751.00	34,021.00	(730.00)
1117	Matching IPERS	40,764.00	42,610.00	41,542.00	(1,068.00)
1118	Emp Hospital	127,104.00	149,718.00	147,127.00	(2,591.00)
1121	Life Insurance	557.00	656.00	597.00	(59.00)
1123	Dental Insurance	3,729.00	4,393.00	4,077.00	(316.00)
1126	LTD Insurance	1,029.00	1,137.00	3,076.00	1,939.00
1135	Car Allowance	0.00			0.00
2020	Chemicals & Gases	0.00			0.00
2301	Food	0.00			0.00
2320	<b>Custodial Supplies</b>	0.00			0.00
2601	Office Supplies	2,245.00	2,500.00	1,400.00	(1,100.00)
2610	Magazines & Books	200.00	200.00	200.00	0.00
2910	Medical/Lab Supplies	54,851.00	55,200.00	62,000.00	6,800.00
2915	Health Services Assist.	0.00			0.00
2940	Wearing/Safety Appar	0.00			0.00
2955	Unspecified	100.00		1,800.00	1,800.00
3920	Cash Allowances Assist	0.00			0.00
3945	School Expense Assistance	0.00			0.00
4005	Official Publications	0.00			0.00
4020	Typing, Printing & Binding	3,000.00	2,500.00	1,000.00	(1,500.00)
4120	<b>Postage &amp; Mailing</b>	625.00	425.00	400.00	(25.00)
4130	Emp Mileage	3,200.00	4,681.00	6,017.00	1,336.00
4132	Travel/Expense	1,500.00	1,500.00	1,000.00	(500.00)
4136	Parking	50.00	100.00	113.00	13.00
4140	<b>Telephone/Telegraph</b>	5,830.00	5,950.00	4,920.00	(1,030.00)
4201	<b>Professional Service</b>	9,753.00	9,204.00	500.00	(8,704.00)
4220	School of Instructions	2,000.00	2,000.00	800.00	(1,200.00)
4233	Well Testing/Abandon	0.00			0.00
4301	<b>Natural &amp; LP Gas</b>	10,281.00	10,985.00	0.00	(10,985.00)
4302	<b>Water/Garbage</b>	0.00	0.00	0.00	0.00
4410	<b>Building Maintenance</b>	0.00	0.00	0.00	0.00
4420	Equipment Maintenance	0.00		100.00	100.00
4440	Motor Vehicle Expense	0.00		1,500.00	1,500.00
4460	Radio & Related Equipmen	0.00			0.00
4475	<b>Maintenance Contracts</b>	13,331.00	10,871.00	12,812.00	1,941.00
4501	<b>Rent</b>	19,920.00	19,120.00	19,120.00	0.00
4620	<b>Liability/Prop. Ins. Pr</b>	9,076.00	7,683.00	7,648.00	(35.00)
4801	Dues/Memberships	0.00			0.00
6105	Buildings	0.00			0.00
6360	Ofc. Equip/Furn.	6,768.00		600.00	600.00
6385	<b>Lease Purchase Agreem</b>	0.00			0.00
	<b>TOTAL</b>	<b>805,547.00</b>	<b>843,345.00</b>	<b>817,565.00</b>	<b>(25,780.00)</b>
	<b>REVENUE</b>				
	Health Fund	640,547.00	653,345.00	644,565.00	(8,780.00)
	Nursing Fees	120,000.00	145,000.00	122,000.00	(23,000.00)
	Medicare Fee	5,000.00	0.00	5,000.00	5,000.00
	Medicaid Fees (Title XIX)	40,000.00	45,000.00	46,000.00	1,000.00
	<b>TOTAL</b>	<b>805,547.00</b>	<b>843,345.00</b>	<b>817,565.00</b>	<b>(25,780.00)</b>

FY 2016-17 PROPOSED BUDGET

12/4/2015

<b>3012 LAB</b>		FY 2014-15 Budget/Revenue 1.5% Sal. Adj. Proposed	FY 2015-16 Budget/Revenue 2.0% Sal. Adj. Proposed	<b>PROPOSED FY 2016-17 Budget/Revenue 2.5 Sal. Adj.</b>	<i>Inc.</i>
1003	Department Heads	0.00	0.00	0.00	0.00
1004	Wage Plan Employees/PT	14,796.00	15,385.00	16,369.00	984.00
1009	Supervisory	11,735.00	12,568.00	13,050.00	482.00
1010	Wage Plan Employees	186,414.00	191,706.00	197,067.00	5,361.00
1015	Temporary Employees	0.00	0.00	0.00	0.00
1019	Overtime	0.00	0.00	0.00	0.00
1020	Longevity Comp	0.00	0.00	0.00	0.00
1022	Shift Differential	0.00	0.00	0.00	0.00
1116	Matching FICA	15,023.00	15,517.00	16,313.00	796.00
1117	Matching IPERS	19,016.00	19,615.00	20,225.00	610.00
1118	Emp Hospital	63,162.00	63,162.00	58,494.00	(4,668.00)
1121	Life Insurance	277.00	277.00	277.00	0.00
1123	Dental Insurance	1,853.00	1,853.00	1,890.00	37.00
1126	LTD Insurance	512.00	519.00	1,412.00	893.00
1135	Car Allowance	0.00		0.00	0.00
2020	Chemicals & Gases	0.00		0.00	0.00
2301	Food	0.00		0.00	0.00
2320	<b>Custodial Supplies</b>	10,000.00	10,000.00	9,900.00	(100.00)
2601	Office Supplies	500.00	500.00	500.00	0.00
2610	Magazines & Books	300.00	300.00	200.00	(100.00)
2910	Medical/Lab Supplies	31,879.00	28,808.00	30,000.00	1,192.00
2915	Health Services Assist.	0.00		0.00	0.00
2940	Wearing/Safety Appar	0.00		0.00	0.00
2955	Unspecified	0.00		0.00	0.00
3920	Cash Allowances Assist	0.00		0.00	0.00
3945	School Expense Assistance	0.00		0.00	0.00
4005	Official Publications	0.00		0.00	0.00
4020	Typing, Printing & Binding	600.00	600.00	600.00	0.00
4120	<b>Postage &amp; Mailing</b>	2,000.00	1,550.00	1,970.00	420.00
4130	Emp Mileage	250.00	250.00	350.00	100.00
4132	Travel/Expense	1,000.00	1,000.00	750.00	(250.00)
4136	Parking	0.00		0.00	0.00
4140	<b>Telephone/Telegraph</b>	2,220.00	1,840.00	1,390.00	(450.00)
4201	<b>Professional Service</b>	11,000.00	14,314.00	3,600.00	(10,714.00)
4220	School of Instructions	500.00	500.00	300.00	(200.00)
4233	Well Testing/Abandon	0.00		0.00	0.00
4301	<b>Natural &amp; LP Gas</b>	7,106.00	7,695.00	0.00	(7,695.00)
4302	<b>Water/Garbage</b>	0.00		0.00	0.00
4410	<b>Building Maintenance</b>	15,000.00	15,500.00	16,000.00	500.00
4420	Equipment Maintenance	1,200.00	1,200.00	1,200.00	0.00
4440	Motor Vehicle Expense	23,000.00	22,000.00	17,000.00	(5,000.00)
4460	Radio & Related Equipmen	0.00		0.00	0.00
4475	<b>Maintenance Contracts</b>	6,743.00	5,618.00	6,488.00	870.00
4501	<b>Rent</b>	14,960.00	13,680.00	13,680.00	0.00
4620	<b>Liability/Prop. Ins. Pr</b>	6,732.00	5,472.00	5,472.00	0.00
4801	Dues/Memberships	0.00		0.00	0.00
6105	Buildings	0.00		0.00	0.00
6360	Ofc. Equip/Furn.	0.00	750.00	0.00	(750.00)
6385	<b>Lease Purchase Agreeem</b>	0.00		0.00	0.00
	<b>TOTAL</b>	<b>447,778.00</b>	<b>452,179.00</b>	<b>434,497.00</b>	<b>(17,682.00)</b>
	<b>REVENUE</b>				
	Health Fund	361,940.00	369,179.00	347,497.00	(21,682.00)
	Lab Fees	69,000.00	69,000.00	69,000.00	0.00
	Blood Lead Testing	14,838.00	11,000.00	13,000.00	2,000.00
	Building Services Misc.	2,000.00	3,000.00	5,000.00	2,000.00
		<b>447,778.00</b>	<b>452,179.00</b>	<b>434,497.00</b>	<b>(17,682.00)</b>

FY 2016-17 PROPOSED BUDGET

12/4/2015

<b>3018 NUTRITION</b>		FY 2014-15 Budget/Revenue 1.5% Sal. Adj. Proposed	FY 2015-16 Budget/Revenue 2.0% Sal. Adj. Proposed	<b>PROPOSED FY 2016-17 Budget/Revenue 2.5% Sal. Adj.</b>	<i>Inc.</i>
1003	Department Heads	0.00	0.00	0.00	0.00
1004	Wage Plan Employees/PT	0.00	1,786.00	1,823.00	37.00
1009	Supervisory	3,566.00	7,275.00	0.00	(7,275.00)
1010	Wage Plan Employees	0.00	0.00	1,569.00	1,569.00
1015	Temporary Employees	0.00	0.00	0.00	0.00
1019	Overtime	0.00	0.00	0.00	0.00
1020	Longevity Comp	0.00	0.00	0.00	0.00
1022	Shift Differential	0.00	0.00	0.00	0.00
1116	Matching FICA	260.00	660.00	254.00	(406.00)
1117	Matching IPERS	318.00	809.00	303.00	(506.00)
1118	Emp Hospital	780.00	1,560.00	506.00	(1,054.00)
1121	Life Insurance	3.00	7.00	2.00	(5.00)
1123	Dental Insurance	23.00	46.00	14.00	(32.00)
1126	LTD Insurance	7.00	14.00	11.00	(3.00)
1135	Car Allowance	0.00			0.00
2020	Chemicals & Gases	0.00			0.00
2301	Food	0.00			0.00
2320	<b>Custodial Supplies</b>	0.00			0.00
2601	Office Supplies	0.00			0.00
2610	Magazines & Books	0.00			0.00
2910	Medical/Lab Supplies	0.00			0.00
2915	Health Services Assist.	100.00			0.00
2940	Wearing/Safety Appar	0.00			0.00
2955	Unspecified	0.00			0.00
3920	Cash Allowances Assist	0.00			0.00
3945	School Expense Assistance	0.00			0.00
4005	Official Publications	0.00			0.00
4020	Typing, Printing & Binding	0.00			0.00
4120	<b>Postage &amp; Mailing</b>	0.00	20.00		(20.00)
4130	Emp Mileage	23.00	49.00	218.00	169.00
4132	Travel/Expense	0.00	50.00	100.00	50.00
4136	Parking	0.00			0.00
4140	<b>Telephone/Telegraph</b>	0.00			0.00
4201	<b>Professional Service</b>	6,820.00			0.00
4220	School of Instructions	100.00		200.00	200.00
4233	Well Testing/Abandon	0.00			0.00
4301	<b>Natural &amp; LP Gas</b>	1,608.00			0.00
4302	<b>Water/Garbage</b>	0.00			0.00
4410	<b>Building Maintenance</b>	0.00			0.00
4420	Equipment Maintenance	0.00			0.00
4440	Motor Vehicle Expense	0.00			0.00
4460	Radio & Related Equipmen	0.00			0.00
4475	<b>Maintenance Contracts</b>	0.00			0.00
4501	<b>Rent</b>	0.00			0.00
4620	<b>Liability/Prop. Ins. Pr</b>	0.00			0.00
4801	Dues/Memberships	0.00			0.00
6105	Buildings	0.00			0.00
6360	Ofc. Equip/Furn.	0.00			0.00
6385	<b>Lease Purchase Agreem</b>	0.00			0.00
	<b>TOTAL</b>	<b>13,608.00</b>	<b>12,276.00</b>	<b>5,000.00</b>	<b>(7,276.00)</b>
	<b>REVENUE</b>				
	<b>Health Fund</b>	6,608.00	5,000.00	5,000.00	0.00
	Nutrition Program	7,000.00	7,276.00	0.00	(7,276.00)
		<b>13,608.00</b>	<b>12,276.00</b>	<b>5,000.00</b>	<b>(7,276.00)</b>

FY 2016-17 PROPOSED BUDGET

12/4/2015

		FY 2014-15 Budget/Revenue 1.5% Sal. Adj. Proposed	FY 2015-16 Budget/Revenue 2.0% Sal. Adj. Proposed	<b>PROPOSED FY 2016-17 Budget/Revenue 2.5% Sal. Adj.</b>	<i>Inc.</i>
<b>3021 ENVIRONMENTAL</b>					
1003	Department Heads	0.00	0.00	0.00	0.00
1004	Wage Plan Employees/PT	0.00	0.00	0.00	0.00
1009	Supervisory	69,344.00	70,731.00	72,499.00	1,768.00
1010	Wage Plan Employees	356,549.00	357,840.00	351,325.00	(6,515.00)
1015	Temporary Employees	2,604.00	3,199.00	5,446.00	2,247.00
1019	Overtime	0.00	0.00	0.00	0.00
1020	Longevity Comp	0.00	0.00	0.00	0.00
1022	Shift Differential	0.00	0.00	0.00	0.00
1116	Matching FICA	31,208.00	31,179.00	30,335.00	(844.00)
1117	Matching IPERS	38,032.00	38,271.00	37,847.00	(424.00)
1118	Emp Hospital	108,659.00	121,801.00	132,220.00	10,419.00
1121	Life Insurance	534.00	534.00	537.00	3.00
1123	Dental Insurance	3,116.00	3,116.00	3,197.00	81.00
1126	LTD Insurance	1,069.00	1,063.00	2,971.00	1,908.00
1135	Car Allowance	0.00			0.00
2020	Chemicals & Gases	1,000.00	1,000.00	1,000.00	0.00
2301	Food	0.00			0.00
2320	<b>Custodial Supplies</b>	0.00			0.00
2601	Office Supplies	4,100.00	4,000.00	3,000.00	(1,000.00)
2610	Magazines & Books	1,000.00	1,000.00	500.00	(500.00)
2910	Medical/Lab Supplies	0.00			0.00
2915	Health Services Assist.	3,000.00	4,958.00	3,000.00	(1,958.00)
2940	Wearing/Safety Appar	0.00			0.00
2955	Unspecified	1,500.00	1,500.00	1,500.00	0.00
3920	Cash Allowances Assist	0.00			0.00
3945	School Expense Assistance	0.00			0.00
4005	Official Publications	1,000.00	1,000.00	1,000.00	0.00
4020	Typing, Printing & Binding	5,000.00	5,000.00	5,000.00	0.00
4120	<b>Postage &amp; Mailing</b>	2,000.00	2,500.00	2,700.00	200.00
4130	Emp Mileage	500.00	501.00	500.00	(1.00)
4132	Travel/Expense	2,000.00	2,000.00	2,000.00	0.00
4136	Parking	100.00	100.00	100.00	0.00
4140	<b>Telephone/Telegraph</b>	4,170.00	7,560.00	3,760.00	(3,800.00)
4201	<b>Professional Service</b>	4,844.00	5,740.00	2,000.00	(3,740.00)
4220	School of Instructions	6,500.00	6,000.00	5,000.00	(1,000.00)
4233	Well Testing/Abandon	0.00			0.00
4301	<b>Natural &amp; LP Gas</b>	3,508.00	4,950.00	0.00	(4,950.00)
4302	<b>Water/Garbage</b>	0.00			0.00
4410	<b>Building Maintenance</b>	2,500.00	1,000.00	1,000.00	0.00
4420	Equipment Maintenance	2,000.00	1,000.00	1,000.00	0.00
4440	Motor Vehicle Expense	43,244.00	46,279.00	45,429.00	(850.00)
4460	Radio & Related Equipmen	0.00			0.00
4475	<b>Maintenance Contracts</b>	5,800.00	5,310.00	6,080.00	770.00
4501	<b>Rent</b>	7,200.00	8,800.00	8,800.00	0.00
4620	<b>Liability/Prop. Ins. Pr</b>	3,240.00	3,520.00	3,520.00	0.00
4801	Dues/Memberships	0.00			0.00
6105	Buildings	0.00			0.00
6360	Ofc. Equip/Furn.	10,500.00	3,000.00	3,000.00	0.00
6385	<b>Lease Purchase Agreem</b>	0.00			0.00
	<b>TOTAL</b>	<b>725,821.00</b>	<b>744,452.00</b>	<b>736,266.00</b>	<b>(8,186.00)</b>
	<b>REVENUE</b>				
	Health Fund	296,821.00	299,452.00	278,266.00	(21,186.00)
	Fee/Licenses	175,000.00	175,000.00	175,000.00	0.00
	Multi-County	220,000.00	235,000.00	255,000.00	20,000.00
	Adm. Fee	34,000.00	35,000.00	28,000.00	(7,000.00)
		<b>725,821.00</b>	<b>744,452.00</b>	<b>736,266.00</b>	<b>(8,186.00)</b>