

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**

Fiscal Year July 1, 2017 - June 30, 2018

Iowa Department of Management

02-24-2017

County Name: Winneshiek

County Number: 96

Date Budget Adopted:

Budget Basis: CASH

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Maximum County Mental Health and Disabilities Services Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services	1,428,756
2M County Population Expenditure Target Amount	979,122
3M Maximum County Services Fund Levy Dollars	979,122

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4M County MHDS Fund Levy Dollars (cannot exceed 3M above)

	(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
			728,543		
<b>A. Countywide Levies:</b>					
General Basic	5,541,809	1,250,972,583	4.43	1,236,553,907	5,477,934
+ Cemetery (Pioneer - 331.424B)			0		0
= Total for General Basic	5,541,809				5,477,934
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
General Supplemental	1,726,342		1.38		1,706,444
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	85,748				84,766
County MHDS Fund (from '4M' certification above)	728,543		0.58238		720,144
Debt Service (from Form 703 col. I Countywide total)	0	1,250,972,583	0	1,236,553,907	0
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
<b>Subtotal Countywide (A)</b>	7,996,694		6.39238		7,904,522
<b>B. All Rural Services Only Levies:</b>		821,768,552		814,732,342	
Rural Services Basic	1,602,449		1.95		1,588,728
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
<b>Subtotal All Rural Services Only (B)</b>	1,602,449		1.95		1,588,728
Subtotal Countywide/All Rural Services (A + B)	9,599,143		8.34238		9,493,250
<b>C. Special District Levies:</b>					
Flood & Erosion			0	0	0
Voted Emergency Medical Services (partial county)			0	0	0
Other (specify)	0		0	0	0
Other (specify)			0	0	0
Other (specify)			0	0	0
Township ES Levies (Summary from Form 638-RE)	0		0	0	0
<b>Subtotal Special Districts (C)</b>	0				0
<b>GRAND TOTAL (A + B + C)</b>	9,599,143				9,493,250

Compensation Schedule for FY:

Elected Official:  
 Attorney  
 Auditor  
 Recorder  
 Treasurer  
 Sheriff  
 Supervisors  
 Supervisor Vice Chair, if different  
 Supervisor Chair, if different

2017/2018 Annual Salary:
72,225
60,751
59,941
61,221
79,563
33,501
34,361

Number of Official County Newspapers: 2

Names of Official County Newspapers:	
1	Calmar Courier
2	Decorah Newspapers
3	
4	
5	
6	

**The County Auditor represents the following to be true:**

- The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.
- All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published amounts.
- Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.
- Budget was approved by Resolution # \_\_\_\_\_
- This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (signature)

County Auditor (signature)

**Winneshiek County PROPOSED BUDGET SUMMARY**

02-24-2017

		TOTALS							
		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2017/2018 (F)	Re-estimated 2016/2017 (G)	Actual 2015/2016 (H)
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
1	Taxes Levied on Property	7,184,378	2,308,872		0		9,493,250	9,207,581	8,688,521
2	Less: Uncollected Delinquent Taxes - Levy Year	140	80				220	220	
3	Less: Credits to Taxpayers	425,267	142,316				567,583	567,583	567,583
4	Net Current Property Taxes	6,758,971	2,166,476		0		8,925,447	8,639,778	8,120,938
5	Delinquent Property Tax Revenue	140	80				220	220	130
6	Penalties, Interest & Costs on Taxes	45,250					45,250	45,250	49,369
7	Other County Taxes/TIF Tax Revenues	86,873	1,453,370	0	0	0	1,540,243	1,512,413	1,537,177
8	Intergovernmental	2,799,020	8,611,229	0	0	0	11,410,249	7,873,318	7,707,952
9	Licenses & Permits	1,350	24,000				25,350	22,750	23,704
10	Charges for Service	779,400	24,500				803,900	679,780	708,459
11	Use of Money & Property	200,406	2,100				202,506	174,556	158,614
12	Miscellaneous	867,513	256,270				1,123,783	1,122,961	1,463,564
13	<b>Subtotal Revenues</b>	11,538,923	12,538,025	0	0	0	24,076,948	20,071,026	19,769,907
Other Financing Sources:									
14	General Long-Term Debt Proceeds	0	0				0	2,000,000	
15	Operating Transfers In	0	2,679,489	0	0	0	2,679,489	2,596,619	2,397,285
16	Proceeds of Fixed Asset Sales	0	25,000				25,000	30,000	
17	<b>Total Revenues &amp; Other Sources</b>	11,538,923	15,242,514	0	0	0	26,781,437	24,697,645	22,167,192
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
18	Public Safety and Legal Services	4,580,608	0				4,580,608	3,053,435	2,779,632
19	Physical Health and Social Services	1,279,795	110,964				1,390,759	1,407,576	1,338,966
20	Mental Health, ID & DD	0	975,631				975,631	896,141	834,017
21	County Environment and Education	1,764,317	778,354				2,542,671	2,216,316	1,817,449
22	Roads & Transportation	0	7,651,750				7,651,750	7,361,750	7,482,356
23	Government Services to Residents	619,379	23,000				642,379	623,856	540,694
24	Administration	2,507,595	700				2,508,295	2,610,516	2,842,532
25	Nonprogram Current	6,500	0				6,500	2,006,000	4,087,25
26	Debt Service	0	0				0	0	0
27	Capital Projects	1,005,000	2,765,000	0			3,770,000	1,839,500	1,637,549
28	<b>Subtotal Expenditures</b>	11,763,194	12,305,399	0	0	0	24,068,593	22,015,090	19,277,282
Other Financing Uses:									
29	Operating Transfers Out	211,102	2,468,387				2,679,489	2,596,619	2,397,285
30	Refunded Debt/Payments to Escrow	0	0				0		30
31	<b>Total Expenditures &amp; Other Uses</b>	11,974,296	14,773,786	0	0	0	26,748,082	24,611,709	21,674,567
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>									
32		-435,373	468,728	0	0	0	33,355	85,936	492,625
33	Beginning Fund Balance - July 1,	3,510,541	3,154,012	29,392			6,693,945	6,608,009	6,115,384
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0				0		34
35	Fund Balance - Nonspendable	0	0				0		35
36	Fund Balance - Restricted	920,149	3,622,740	29,392			4,572,281	3,381,652	3,982,537
37	Fund Balance - Committed	0	0				0		37
38	Fund Balance - Assigned	0	0				0		38
39	Fund Balance - Unassigned	2,155,019	0	0	0	0	2,155,019	3,312,293	2,625,472
40	Total Ending Fund Balance - June 30,	3,075,168	3,622,740	29,392	0	0	6,727,300	6,693,945	6,608,009

Proposed tax rate per \$1,000 valuation for County purposes: 6.392388  
 This line and the next line reserved for notes: rural areas: 18.342388 urban areas: 18.342388 Any special district rates excluded.

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County M/HDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Capital Projects (I)	All Debt Service Permanent (K)	All (J)	Budget 2017/2018 (L)	Re-estimated		
													2016/2017	2015/2016	(M)
TAXES LEVIED ON PROPERTY	1	5,477,934	1,706,444		720,144	1,588,728	0		0		0	9,493,250	9,207,581	8,688,521	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	100	40		40	40						220	220	220	2
LESS: CREDITS TO TAXPAYERS	3	315,976	109,291		51,310	91,006						567,583	567,583	567,583	3
=1000 NET CURRENT PROPERTY TAXES	*4	5,161,858	1,597,113		668,794	1,497,682	0		0			8,925,447	8,639,778	8,120,938	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	100	40		40	40						220	220	220	*5
11xx PENALTIES, INT. & COSTS ON TAXES	*6	45,250										45,250	45,250	49,369	*6
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7	2,300	800		450	800						4,350	4,350	4,124	7
13xx Local Option Taxes	8					1,430,000						1,430,000	1,400,000	1,426,457	8
14xx Gambling Taxes	9											0	0	0	9
15xx TIF Tax Revenues	10											0	0	0	10
16xx Utility Replacement Taxes, 17xx	11	63,875	19,898		8,399	13,721	0		0	0		105,893	108,063	106,596	11
Subtotal (lines 7 - 11)	*12	66,175	20,698	0	8,849	1,444,521	0		0	0		1,540,243	1,512,413	1,537,177	*12
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13		4,000												
21xx State Replacements Against Levied Taxes	14	315,976	109,291		51,310	91,006						4,674,584	4,822,188	4,857,587	13
22xx Other State Tax Replacements	15	72,140	24,265		11,310	9,105						116,820	116,820	132,460	15
23xx, 24xx State/Federal Pass-thru Revenues	16	31,000	4,000									2,830,450	1,413,450	1,270,663	16
25xx Contributions From Other															
Intergovernmental Units	17	846,223	46,525		62,473	304,105						1,284,326	589,107	535,891	17
26xx, 27xx State Grants and Entitlements	18	77,000										667,886	289,170	271,385	18
28xx Federal Grants and Entitlements	19	1,268,600										1,268,600	75,000	71,679	19
29xx Payments in Lieu of Taxes	20											0	0	403	20
Subtotal (lines 13 - 20)	*21	2,610,939	188,081	0	125,093	404,216	0	6,841,470	1,240,450	0	0	11,410,249	7,873,318	7,707,952	*21
3xxx LICENSES & PERMITS	*22	1,350				11,000		13,000				25,350	22,750	23,704	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	779,400				11,500		13,000				803,900	679,780	708,459	*23
6xxx USE OF MONEY & PROPERTY	*24	200,406						2,100				202,506	174,556	158,614	*24
8xxx MISCELLANEOUS	*25	700,293	167,220			9,100		35,000	212,170			1,123,783	1,122,961	1,463,564	*25
Total Revenues*	26	9,565,771	1,973,152	0	802,776	3,378,059	0	6,889,470	1,467,720	0	0	24,076,948	20,071,026	19,769,907	26
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27														
9020 From Rural Services Basic	28											211,102	204,959	87,932	27
90xx From Other Budgetary Funds	29											2,468,387	2,391,660	2,309,353	28
Subtotal (lines 27 - 29)	30	0	0	0	0	0	0	2,679,489	0	0	0	2,679,489	2,596,619	2,397,285	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31											0	0	0	31
92xx PROCEEDS/GEN FIXED ASSET SALES	32							25,000				25,000	30,000	30,000	32
Total Revenues and Other Sources	33	9,565,771	1,973,152	0	802,776	3,378,059	0	9,593,959	1,467,720	0	0	26,781,437	24,697,645	22,167,192	33
BEGINNING FUND BALANCE JULY 1,	34	2,496,230	1,014,311		277,621	1,169,142		1,239,704	467,545	29,392		6,693,945	6,608,009	6,115,384	34
TOTAL RESOURCES	35	12,062,001	2,987,463	0	1,080,397	4,547,201	0	10,833,663	1,935,265	29,392	0	33,475,382	31,305,654	28,282,576	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0	0	0	0	0	0	0	0	301	36

**SERVICE AREA 1  
PUBLIC SAFETY AND LEGAL SERVICES**

County Name: Winneshiek

County No: 96  
02-24-2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget	Re-estimated	Actual
										2017/2018 (L)	2016/2017 (M)	2015/2016 (N)
<b>LAW ENFORCEMENT PROGRAM</b>												
1000 - Uniformed Patrol Services	915,800	218,616								1,134,416	1,017,722	911,543
1010 - Investigations		3,650								3,650	3,650	558
1020 - Unified Law Enforcement	550									550	550	550
1030 - Contract Law Enforcement										0		4
1040 - Law Enforcement Communications	252,733									252,733	249,783	267,959
1050 - Adult Correctional Services	649,800	188,153								837,953	854,005	821,435
1060 - Administration	286,566	59,108								345,674	331,021	260,510
Subtotal	2,105,449	469,527	0	0	0	0	0	0	0	2,574,976	2,456,731	2,262,555
<b>LEGAL SERVICES PROGRAM</b>												
1100 - Criminal Prosecution	358,428	46,856								405,284	396,447	361,523
1110 - Medical Examinations	50,000									50,000	45,000	34,151
1120 - Child Support Recovery										0		11
Subtotal	408,428	46,856	0	0	0	0	0	0	0	455,284	441,447	395,674
<b>EMERGENCY SERVICES</b>												
1200 - Ambulance Services										0		13
1210 - Emergency Management	1,427,500	85,748								1,513,248	117,757	104,126
1220 - Fire Protection and Rescue Services										0		15
1230 - E911 Service Board										0		16
Subtotal	1,427,500	85,748	0	0	0	0	0	0	0	1,513,248	117,757	104,126
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>												
1400 - Physical Operations		1,800								1,800	1,800	1,683
1410 - Research & Other Assistance		2,100								2,100	2,500	2,471
1420 - Bailiff Services										0		20
Subtotal	0	3,900	0	0	0	0	0	0	0	3,900	4,300	4,154
<b>COURT PROCEEDINGS PROGRAM</b>												
1500 - Juries & Witnesses		900								900	900	22
1510 - (Reserved)												23
1520 - Detention Services		3,000								3,000	3,000	2,600
1530 - Court Costs	2,800	4,000								6,800	6,800	1,680
1540 - Service of Civil Papers		500								500	500	68
Subtotal	2,800	8,400	0	0	0	0	0	0	0	11,200	11,200	4,348
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>												
1600 - Juvenile Victim Restitution										0		28
1610 - Juvenile Representation Services		4,000								4,000	4,000	680
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		18,000								18,000	18,000	8,095
Subtotal	0	22,000	0	0	0	0	0	0	0	22,000	22,000	8,775
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	3,944,177	636,431	0	0	0	0	0	0	0	4,580,608	3,053,435	2,779,632

**SERVICE AREA 3  
PHYSICAL HEALTH & SOCIAL SERVICES**

County Name: Winnebago

County No. 96  
02-24-2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>												
3000 - Personal & Family Health Services	246,200	77,755								323,955	325,612	363,501
3010 - Communicable Disease Prevention & Control Services	80,200									80,200	97,652	87,635
3020 - Sanitation										110,964	110,617	108,045
3040 - Health Administration	235,181	55,850			75,964		35,000			291,031	289,736	275,647
3050 - Support of Hospitals										0		5
Subtotal	561,581	133,605	0	0	75,964	0	35,000	0	806,150	823,617	834,828	6
<b>SERVICES TO POOR PROGRAM</b>												
3100 - Administration	90,080									90,080	93,080	64,090
3110 - General Welfare Services	78,801									78,801	80,791	70,776
3120 - Care in County Care Facility	1,000									1,000	1,000	9
Subtotal	169,881	0	0	0	0	0	0	0	169,881	174,871	134,866	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>												
3200 - Administration	107,941	32,887								140,828	139,404	134,723
3210 - General Services to Veterans	72,404									72,404	72,404	25,943
Subtotal	180,345	32,887	0	0	0	0	0	0	213,232	211,808	160,666	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>												
3300 - Youth Guidance										0		14
3310 - Family Protective Services		21,000								21,000	21,000	56,150
3320 - Services for Disabled Children										0		16
Subtotal	0	21,000	0	0	0	0	0	0	21,000	21,000	56,150	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>												
3400 - Services to the Elderly	118,650	39,596								158,246	152,780	193,340
3410 - Other Social Services	6,500									6,500	5,750	5,000
3420 - Soc. Serv. Bus. Operations										0		20
Subtotal	125,150	39,596	0	0	0	0	0	0	164,746	158,530	198,340	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>												
3500 - Treatment Services		4,000								4,000	6,000	22
3510 - Preventive Services		11,750								11,750	11,750	10,210
Subtotal	0	15,750	0	0	0	0	0	0	15,750	17,750	10,210	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	1,036,957	242,838	0	0	75,964	0	35,000	0	1,390,759	1,407,576	1,338,966	25



**SERVICE AREA 6  
COUNTY ENVIRONMENT AND EDUCATION**

County Name: Winneshie

County No. 96  
02-24-2017

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
6000 - Natural Resources Conservation	522,000				34,947					556,947	286,888	36,720	
6010 - Weed Eradication					17,473					17,473	17,443	15,839	
6020 - Solid Waste Disposal	479,900	64,448			483,232					1,027,580	1,003,273	929,263	
6030 - Environmental Restoration										0		4	
Subtotal	1,001,900	64,448	0	0	535,652	0	0	0	0	1,602,000	1,307,604	981,822	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	136,644	38,944								175,588	171,708	164,946	
6110 - Maintenance & Operations	253,527	37,404								290,931	287,604	258,757	
6120 - Recreation & Environmental Educ.	89,367	17,736								107,103	105,748	92,491	
Subtotal	479,538	94,084	0	0	0	0	0	0	0	573,622	565,060	516,194	
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter										0		10	
6210 - Animal Boundities & State Apiarist Expenses													
Subtotal	0	0	0	0	2,000	0	0	0	0	2,000	2,000	1,321	
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls	10,000				82,784					92,784	81,302	78,339	
6310 - Housing Rehabilitation & Develop.										0		14	
6320 - Economic Development	63,150									63,150	58,833	58,272	
Subtotal	73,150	0	0	0	82,784	0	0	0	0	155,934	140,135	136,611	
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries					152,918					152,918	143,320	133,221	
6410 - Historic Preservation	8,697									8,697	6,697	6,530	
6420 - Fair & 4-H Clubs	5,000									5,000	5,000	5,000	
6430 - Fairgrounds	5,000									5,000	5,000	5,000	
6440 - Memorial Halls										0		21	
6450 - Other Educational Services	32,500				5,000					37,500	41,500	31,750	
Subtotal	51,197	0	0	0	157,918	0	0	0	0	209,115	201,517	181,501	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
6500 - Property										0		24	
6510 - Buildings										0		25	
6520 - Equipment										0		26	
6530 - Public Facilities										0		27	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	1,605,785	158,532	0	0	778,354	0	0	0	0	2,542,671	2,216,316	1,817,449	

**SERVICE AREA 7  
ROADS & TRANSPORTATION**

County Name: **Winnebago**

County No. **96**  
**02-24-2017**

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration							238,000			238,000	199,500	310,595
7010 - Engineering							398,000			398,000	453,000	529,461
Subtotal	0	0	0	0	0	0	636,000	0	0	636,000	652,500	840,056
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts												
7110 - Roads							330,000			330,000	210,000	177,852
7120 - Snow & Ice Control							3,402,000			3,402,000	3,079,500	3,350,970
7130 - Traffic Controls							681,500			681,500	660,000	561,457
7140 - Road Clearing					113,000		321,000			321,000	221,500	150,544
Subtotal	0	0	0	0	113,000	0	100,000	0	0	213,000	198,000	165,547
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment							440,000			440,000	727,000	519,625
7210 - Equipment Operations							1,300,500			1,300,500	1,402,000	1,446,689
7220 - Tools, Materials & Supplies							86,250			86,250	126,250	137,704
7230 - Real Estate & Buildings							241,500			241,500	85,000	131,912
Subtotal	0	0	0	0	0	0	2,068,250	0	0	2,068,250	2,340,250	2,235,930
<b>MASS TRANSIT PROGRAM</b>												
7300 - Air Transportation											0	
7310 - Ground Transportation											0	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,000</b>	<b>0</b>	<b>7,538,750</b>	<b>0</b>	<b>0</b>	<b>7,651,750</b>	<b>7,361,750</b>	<b>7,482,356</b>



**SERVICE AREA 8  
GOVERNMENT SERVICES TO RESIDENTS**

County Name: Winneshiek

County No: 96  
02-24-2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)
<b>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration	1	79,500								79,500	91,100	48,417 1
8010 - Local Elections	2	22,000								22,000		6,174 2
8020 - Township Officials	3				18,000					18,000	18,000	12,645 3
Subtotal	4	101,500	0	0	18,000	0	0	0	0	119,500	109,100	67,236 4
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations & Licensing	5	110,424								151,091	149,465	138,275 5
8101 - Drivers License Services	6	120,830								164,698	161,727	148,716 6
8110 - Recording of Public Documents	7	151,653						5,000		207,090	203,564	186,467 7
Subtotal	8	382,907	134,972	0	0	0	0	5,000	0	522,879	514,756	473,458 8
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	9	382,907	236,472	0	18,000	0	0	5,000	0	642,379	623,856	540,694 9

**SERVICE AREA 9  
ADMINISTRATION**

County Name: **Winneshieck**

County No: **96**  
**02-24-2017**

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>												
9000 - General County Management	289,155	76,030								365,185	433,977	351,555
9010 - Administrative Management Services	231,692	73,151								304,843	298,924	266,352
9020 - Treasury Management Services	129,259	37,978								167,237	163,993	154,849
9030 - Other Policy & Administration	244,780	164,220		700						409,700	392,525	330,997
Subtotal	894,886	351,379	0	700	0	0	0	0	0	1,246,965	1,289,419	1,103,753
<b>CENTRAL SERVICES PROGRAM</b>												
9100 - General Services	366,434	35,571								402,005	506,856	1,034,062
9110 - Information Technology Services	354,945	36,849								391,794	383,101	322,857
9120 - GIS Systems	88,889	20,242								109,131	107,240	93,211
Subtotal	810,268	92,662	0	0	0	0	0	0	0	902,930	997,197	1,450,130
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
9200 - Tort Liability		77,000								77,000	65,000	60,272
9210 - Safety of Workplace		272,000								272,000	258,000	227,516
9220 - Fidelity of Public Officers	900									900	900	861
9230 - Unemployment Compensation	8,500									8,500		13
Subtotal	9,400	349,000	0	0	0	0	0	0	0	358,400	323,900	288,649
<b>TOTAL - ADMINISTRATION</b>	1,714,554	793,041	0	700	0	0	0	0	0	2,508,295	2,610,516	2,842,532

**SERVICE AREA 0  
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

County Name: \_\_\_\_\_

Winnebago

County No. 96  
02-24-2017

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Basic (E)	Rural Supplemental (F)	Secondary Roads (G)	Other (H)				Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	6,500											6,500	6,000	4,087
0020 - Interest on Short-Term Debt												0	0	2
0030 - Other Nonprogram Current												0	2,000,000	3
0040 - Other County Enterprises												0	0	4
<b>TOTAL - NONPROGRAM CURRENT</b>	<b>6,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,500</b>	<b>2,006,000</b>	<b>4,087</b>
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal												0	0	6
0110 - Interest												0	0	7
<b>TOTAL - LONG-TERM DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction	1,000,000						2,230,000					3,230,000	1,657,000	1,393,380
0210 - Conservation Land Acquisition/Dev												0	0	10
0220 - Other Capital Projects	5,000							535,000				540,000	182,500	244,169
<b>TOTAL - CAPITAL PROJECTS</b>	<b>1,005,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,230,000</b>	<b>535,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,770,000</b>	<b>1,839,500</b>	<b>1,637,549</b>
<b>EXPENDITURES SUMMARY</b>														
- Total Public Safety and Legal Services	3,944,177	636,431	0	0	0	0	0	0	0	0	0	4,580,608	3,053,435	2,779,632
- Total Physical Health and Social Services	1,036,957	242,838	0	0	75,964	0	0	35,000	0	0	0	1,390,759	1,407,576	1,338,966
- Total Mental Health, ID & DD	0	0	0	975,631	0	0	0	0	0	0	0	975,631	896,141	834,017
- Total County Environment and Education	1,605,785	158,532	0	0	778,354	0	0	0	0	0	0	2,542,671	2,216,316	1,817,449
- Total Roads & Transportation	0	0	0	0	113,000	0	7,538,750	0	0	0	0	7,651,750	7,361,750	7,482,356
- Total Governmental Services to Residents	382,907	236,472	0	0	18,000	0	0	5,000	0	0	0	642,379	623,856	540,694
- Total Administration	1,714,554	793,041	0	0	700	0	0	0	0	0	0	2,508,295	2,610,516	2,842,532
- Total Nonprogram Current Expenditures	6,500	0	0	0	0	0	0	0	0	0	0	6,500	2,006,000	4,087
- Total Long-Term Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	21
- Total Capital Projects	1,005,000	0	0	0	0	0	2,230,000	535,000	0	0	0	3,770,000	1,839,500	1,637,549
<b>TOTAL - ALL EXPENDITURES (lines 13-24)</b>	<b>9,695,880</b>	<b>2,067,314</b>	<b>0</b>	<b>975,631</b>	<b>986,018</b>	<b>0</b>	<b>9,768,750</b>	<b>575,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,068,593</b>	<b>22,015,090</b>	<b>19,277,282</b>
<b>OTHER BUDGETARY FINANCING USES</b>														
- To General Supplemental												0	0	24
- To Rural Services Supplemental												0	0	25
- To Secondary Roads	211,102				2,468,387							2,679,489	2,596,619	2,397,285
- To Other Budgetary Funds												0	0	27
<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>211,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,468,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,679,489</b>	<b>2,596,619</b>	<b>2,397,285</b>
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>														
Increase (Decrease) In Reserves (GAAP Budgets)														
Fund Balance - Nonspendable														
Fund Balance - Restricted				104,766	1,092,796		1,064,913	1,360,265	29,392			4,572,281	3,381,652	3,982,537
Fund Balance - Committed														33
Fund Balance - Assigned														34
Fund Balance - Unassigned	2,155,019	0	0	0	0	0	0	0	0	0	0	2,155,019	3,312,293	2,625,472
<b>TOTAL ENDING FUND BALANCE - JUNE 30,</b>	<b>2,155,019</b>	<b>920,149</b>	<b>0</b>	<b>104,766</b>	<b>1,092,796</b>	<b>0</b>	<b>1,064,913</b>	<b>1,360,265</b>	<b>29,392</b>	<b>0</b>	<b>0</b>	<b>6,727,300</b>	<b>6,693,945</b>	<b>6,608,009</b>
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	<b>12,062,001</b>	<b>2,987,463</b>	<b>0</b>	<b>1,080,397</b>	<b>4,547,201</b>	<b>0</b>	<b>10,833,663</b>	<b>1,935,265</b>	<b>29,392</b>	<b>0</b>	<b>0</b>	<b>33,475,382</b>	<b>31,305,654</b>	<b>28,282,576</b>

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**  
**This area, lines 1 through 20, is for Countywide Debt Service**

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due 2017/2018 (D)	Interest Due 2017/2018 +(E)	Bond Registration Due 2017/2018 +(F)	Total Obligation Due 2017/2018 =(G)	Amount Paid by Other		Current Year Utility Replacement & Debt Service Taxes =(I)	
							Fund Balance	-(H)		
1 Rural Development / Burr Oak Sewer	105,000	04/12/1993	2,866	3,360		6,226	6,226		0	
2 Rural Development / Festina Sewer	132,500	04/26/2000	4,658	4,686		9,344	9,344		0	
3 Ikon Lease Agreement	45,734	10/26/2012	9,147			9,147	9,147		0	
4 Decorah Bank and Trust / Landfill Loan	2,000,000	11/01/2016	243,118	30,000		273,118	273,118		0	
5 State Bank / Calmar Fire Truck	18,000	01/27/2017	18,000	293		18,293	18,293		0	
6						0			0	
7						0			0	
8						0			0	
9						0			0	
10						0			0	
11						0			0	
12						0			0	
13						0			0	
14						0			0	
15						0			0	
16						0			0	
17						0			0	
18						0			0	
19						0			0	
20						0			0	
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>							277,789	38,339	316,128	0
<b>This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service</b>							0	0	0	0
21						0			0	
22						0			0	
23						0			0	
24						0			0	
25						0			0	
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>							0	0	0	0

**NOTICE OF PUBLIC HEARING**

Winneshiek County

**THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS**

The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly.

Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	4.43
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,163,405

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:  
Unusual need for additional moneys to permit continuation of programs which provide substantial benefits to county residents.

<b>COUNTY NAME:</b>	<b>NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE</b>	<b>CO NO:</b>
Winneshiek	Fiscal Year July 1, 2017 - June 30, 2018	96

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
03-13-2017	12:00 Noon	Winneshiek County Courthouse

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.winneshieccounty.org	563-382-5085

Iowa Department of Management Form 630 (Publish)	Budget 2017/2018	Re-Est 2016/2017	Actual 2015/2016	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property*	1 9,493,250	9,207,581	8,688,521	4.53
Less: Uncollected Delinquent Taxes - Levy Year	2 220	220		
Less: Credits to Taxpayers	3 567,583	567,583	567,583	
Net Current Property Taxes	4 8,925,447	8,639,778	8,120,938	
Delinquent Property Tax Revenue	5 220	220	130	
Penalties, Interest & Costs on Taxes	6 45,250	45,250	49,369	
Other County Taxes/TIF Tax Revenues	7 1,540,243	1,512,413	1,537,177	0.1
Intergovernmental	8 11,410,249	7,873,318	7,707,952	
Licenses & Permits	9 25,350	22,750	23,704	
Charges for Service	10 803,900	679,780	708,459	
Use of Money & Property	11 202,506	174,556	158,614	
Miscellaneous	12 1,123,783	1,122,961	1,463,564	
<b>Subtotal Revenues</b>	13 24,076,948	20,071,026	19,769,907	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0	2,000,000		
Operating Transfers In	15 2,679,489	2,596,619	2,397,285	
Proceeds of Fixed Asset Sales	16 25,000	30,000		
<b>Total Revenues &amp; Other Sources</b>	17 26,781,437	24,697,645	22,167,192	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18 4,580,608	3,053,435	2,779,632	28.37
Physical Health and Social Services	19 1,390,759	1,407,576	1,338,966	1.92
Mental Health, ID & DD	20 975,631	896,141	834,017	8.16
County Environment and Education	21 2,542,671	2,216,316	1,817,449	18.28
Roads & Transportation	22 7,651,750	7,361,750	7,482,356	1.13
Government Services to Residents	23 642,379	623,856	540,694	9
Administration	24 2,508,295	2,610,516	2,842,532	-6.06
Nonprogram Current	25 6,500	2,006,000	4,087	26.11
Debt Service	26 0	0	0	
Capital Projects	27 3,770,000	1,839,590	1,637,549	51.73
<b>Subtotal Expenditures</b>	28 24,068,593	22,015,090	19,277,282	
Other Financing Uses:				
Operating Transfers Out	29 2,679,489	2,596,619	2,397,285	
Refunded Debt/Payments to Escrow	30 0			
<b>Total Expenditures &amp; Other Uses</b>	31 26,748,082	24,611,709	21,674,567	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>				
	32 33,355	85,936	492,625	
Beginning Fund Balance - July 1,	33 6,693,945	6,608,009	6,115,384	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0			
Fund Balance - Nonspendable	35 0			
Fund Balance - Restricted	36 4,572,281	3,381,652	3,982,537	
Fund Balance - Committed	37 0			
Fund Balance - Assigned	38 0			
Fund Balance - Unassigned	39 2,155,019	3,312,293	2,625,472	
<b>Total Ending Fund Balance - June 30,</b>	40 6,727,300	6,693,945	6,608,009	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:	7,904,522	Urban Areas:	6.39238
Rural Only Levies*:	1,588,728	Rural Areas:	8.34238
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0	Date:	02-24-2017
Utility Replacmnt. Excise Tax:	105,893		

Explanation of any significant items in the budget:

**NOTICE OF PUBLIC HEARING**

**Winneshiek County**

**THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC  
PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS**

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