

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:	4.35
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,140,974

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.

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Unusual need for additional moneys to permit continuation of programs which provide substantial benefits to county residents.

COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE	CO NO:
Winneshiek	Fiscal Year July 1, 2019 - June 30, 2020	96

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:
03-11-2019	12:00 Noon	Winneshiek County Courthouse Annex

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.winneshiekkcounty.org	563-382-5085

Iowa Department of Management Form 630 (Publish)	Budget 2019/2020	Re-Est 2018/2019	Actual 2017/2018	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property*	1 10,003,437	9,680,691	9,449,547	2.89
Less: Uncollected Delinquent Taxes - Levy Year	2 200	200	282	
Less: Credits to Taxpayers	3 628,350	628,350	629,335	
Net Current Property Taxes	4 9,374,887	9,052,141	8,819,930	
Delinquent Property Tax Revenue	5 0		678	
Penalties, Interest & Costs on Taxes	6 50,550	50,350	49,568	
Other County Taxes/TIF Tax Revenues	7 1,602,602	1,603,632	1,443,611	5.36
Intergovernmental	8 9,406,252	9,957,042	8,597,388	
Licenses & Permits	9 28,850	28,550	27,352	
Charges for Service	10 815,600	801,435	839,757	
Use of Money & Property	11 250,405	240,405	209,747	
Miscellaneous	12 1,276,264	1,082,014	1,132,168	
Subtotal Revenues	13 22,805,410	22,815,569	21,120,199	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0			
Operating Transfers In	15 2,844,307	2,742,101	2,679,489	
Proceeds of Fixed Asset Sales	16 15,000	15,000	32,469	
Total Revenues & Other Sources	17 25,664,717	25,572,670	23,832,157	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 3,742,281	3,507,812	3,077,172	10.28
Physical Health and Social Services	19 1,429,905	1,364,699	1,222,644	8.14
Mental Health, ID & DD	20 808,119	837,531	893,332	-4.89
County Environment and Education	21 2,925,100	2,549,513	2,411,352	10.14
Roads & Transportation	22 8,088,000	7,683,500	6,762,815	9.36
Government Services to Residents	23 715,831	651,232	578,473	11.24
Administration	24 2,783,327	3,022,238	2,440,578	6.79
Nonprogram Current	25 4,500	4,500	1,574	69.08
Debt Service	26 0	0	0	
Capital Projects	27 3,805,000	3,960,000	1,378,390	66.15
Subtotal Expenditures	28 24,302,063	23,581,025	18,766,330	
Other Financing Uses:				
Operating Transfers Out	29 2,844,307	2,742,101	2,679,489	
Refunded Debt/Payments to Escrow	30 0			
Total Expenditures & Other Uses	31 27,146,370	26,323,126	21,445,819	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses				
	32 -1,481,653	-750,456	2,386,338	
Beginning Fund Balance - July 1,	33 8,269,080	9,019,536	6,633,198	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0			
Fund Balance - Nonspendable	35 0			
Fund Balance - Restricted	36 4,324,390	5,157,540	5,420,733	
Fund Balance - Committed	37 0			
Fund Balance - Assigned	38 0			
Fund Balance - Unassigned	39 2,463,037	3,111,540	3,598,803	
Total Ending Fund Balance - June 30,	40 6,787,427	8,269,080	9,019,536	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:	8,317,171	Urban Areas:	6.25943
Rural Only Levies*:	1,686,266	Rural Areas:	8.20943
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0	Date:	02-15-2019
Utility Replacmnt. Excise Tax:	98,182		

Explanation of any significant items in the budget:

Winneshiek County PROPOSED BUDGET SUMMARY

02-15-2019

						TOTALS				
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual		
						2019/2020	2018/2019	2017/2018		
						(F)	(G)	(H)		
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	7,613,695	2,389,742		0				1	
Less: Uncollected Delinquent Taxes - Levy Year	2	140	60			200	200	282	2	
Less: Credits to Taxpayers	3	486,555	141,795			628,350	628,350	629,335	3	
Net Current Property Taxes	4	7,127,000	2,247,887		0	9,374,887	9,052,141	8,819,930	4	
Delinquent Property Tax Revenue	5	0	0			0		678	5	
Penalties, Interest & Costs on Taxes	6	50,550				50,550	50,350	49,568	6	
Other County Taxes/TIF Tax Revenues	7	81,113	1,521,489	0	0	1,602,602	1,603,632	1,443,611	7	
Intergovernmental	8	1,473,360	7,932,892	0	0	9,406,252	9,957,042	8,597,388	8	
Licenses & Permits	9	1,850	27,000			28,850	28,550	27,352	9	
Charges for Service	10	748,600	67,000			815,600	801,435	839,757	10	
Use of Money & Property	11	248,405	2,000			250,405	240,405	209,747	11	
Miscellaneous	12	1,041,264	235,000			1,276,264	1,082,014	1,132,168	12	
Subtotal Revenues	13	10,772,142	12,033,268	0	0	22,805,410	22,815,569	21,120,199	13	
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0			0			14	
Operating Transfers In	15	0	2,844,307	0	0	2,844,307	2,742,101	2,679,489	15	
Proceeds of Fixed Asset Sales	16	0	15,000			15,000	15,000	32,469	16	
Total Revenues & Other Sources	17	10,772,142	14,892,575	0	0	25,664,717	25,572,670	23,832,157	17	
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	3,742,281	0			0	3,742,281	3,507,812	3,077,172	18
Physical Health and Social Services	19	1,315,069	114,836			0	1,429,905	1,364,699	1,222,644	19
Mental Health, ID & DD	20	0	808,119			0	808,119	837,531	893,332	20
County Environment and Education	21	2,052,619	872,481			0	2,925,100	2,549,513	2,411,352	21
Roads & Transportation	22	0	8,088,000			0	8,088,000	7,683,500	6,762,815	22
Government Services to Residents	23	692,831	23,000			0	715,831	651,232	578,473	23
Administration	24	2,782,627	700			0	2,783,327	3,022,238	2,440,578	24
Nonprogram Current	25	4,500	0			0	4,500	4,500	1,574	25
Debt Service	26	0	0		0	0	0	0	0	26
Capital Projects	27	805,000	3,000,000	0		0	3,805,000	3,960,000	1,378,390	27
Subtotal Expenditures	28	11,394,927	12,907,136	0	0	0	24,302,063	23,581,025	18,766,330	28
Other Financing Uses:										
Operating Transfers Out	29	226,516	2,617,791	0	0	0	2,844,307	2,742,101	2,679,489	29
Refunded Debt/Payments to Escrow	30	0	0			0			0	30
Total Expenditures & Other Uses	31	11,621,443	15,524,927	0	0	0	27,146,370	26,323,126	21,445,819	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-849,301	-632,352	0	0	0	-1,481,653	-750,456	2,386,338	32
Beginning Fund Balance - July 1,	33	4,185,492	4,054,196	29,392			8,269,080	9,019,536	6,633,198	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0		0	34
Fund Balance - Nonspendable	35	0	0				0		0	35
Fund Balance - Restricted	36	873,154	3,421,844	29,392			4,324,390	5,157,540	5,420,733	36
Fund Balance - Committed	37	0	0				0		0	37
Fund Balance - Assigned	38	0	0				0		0	38
Fund Balance - Unassigned	39	2,463,037	0	0	0	0	2,463,037	3,111,540	3,598,803	39
Total Ending Fund Balance - June 30,	40	3,336,191	3,421,844	29,392	0	0	6,787,427	8,269,080	9,019,536	40

Proposed tax rate per \$1,000 valuation for County purposes: 6.25943 urban areas; 8.20943 rural areas; Any special district rates excluded.

This line and the next line reserved for notes:

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2019 - June 30, 2020

Iowa Department of Management

02-15-2019

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.

For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

County MHDS Fund Levy Dollars (cannot exceed statutory max)

	(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
A. Countywide Levies:			710,671		
General Basic	5,839,103	1,342,322,581	4.35	1,328,742,535	5,780,030
+ Cemetery (Pioneer - 331.424B)			0		0
= Total for General Basic	5,839,103				5,780,030
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
General Supplemental	1,852,405		1.38		1,833,665
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	122,175				120,942
County MHDS Fund (from certification above)	710,671		0.52943		703,476
Debt Service (from Form 703 col. I Countywide total)	0	1,348,046,109	0	1,334,466,063	0
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
Subtotal Countywide (A)	8,402,179		6.25943		8,317,171
B. All Rural Services Only Levies:		871,507,787		864,751,903	
Rural Services Basic	1,699,440		1.95		1,686,266
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
Subtotal All Rural Services Only (B)	1,699,440		1.95		1,686,266
Subtotal Countywide/All Rural Services (A + B)	10,101,619		8.20943		10,003,437
C. Special District Levies:					
Flood & Erosion		0	0	0	0
Voted Emergency Medical Services (partial county)		0	0	0	0
Other (specify)	0	0	0	0	0
Other (specify)	0	0	0	0	0
Other (specify)	0	0	0	0	0
Township ES Levies (Summary from Form 638-RE)	0	0	0	0	0
Subtotal Special Districts (C)	0				0
GRAND TOTAL (A + B + C)	10,101,619				10,003,437

Compensation Schedule for FY:

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

2019/2020 Annual Salary:
78,869
66,341
65,456
66,853
87,718
36,583
37,522

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)

TOWNSHIP EMERGENCY SERVICES LEVIES
Fiscal Year July 1, 2019 - June 30, 2020

TOWNSHIP NAME	RECORD KEY	(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
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	5			0		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
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0		0	0

REVENUES DETAIL

	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 Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual	
												2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
TAXES LEVIED ON PROPERTY	1	5,780,030	1,833,665		703,476	1,686,266	0		0			10,003,437	9,680,691	9,449,547	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	100	40		20	40						200	200	282	2
LESS: CREDITS TO TAXPAYERS	3	368,757	117,798		47,438	94,357						628,350	628,350	629,335	3
=1000 NET CURRENT PROPERTY TAXES	*4	5,411,173	1,715,827		656,018	1,591,869	0		0			9,374,887	9,052,141	8,819,930	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5											0		678	*5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	50,550										50,550	50,350	49,568	*6
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7	2,500	800		340	780						4,420	4,350	4,432	7
13xx Local Option Taxes	8					1,500,000						1,500,000	1,500,000	1,334,106	8
14xx Gambling Taxes	9											0			9
15xx TIF Tax Revenues	10											0			10
16xx Utility Replacement Taxes, 17xx	11	59,073	18,740		7,195	13,174	0		0			98,182	99,282	105,073	11
Subtotal (lines 7 - 11)	*12	61,573	19,540	0	7,535	1,513,954	0	0	0	0	0	1,602,602	1,603,632	1,443,611	*12
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13		4,000					4,760,030				4,764,030	4,785,425	4,976,353	13
21xx State Replacements Against Levied Taxes	14	368,757	117,798		47,438	94,357						628,350	628,350	629,392	14
22xx Other State Tax Replacements	15	74,040	23,665		9,455	9,555						116,715	117,670	118,030	15
23xx, 24xx State/Federal Pass-thru Revenues	16	45,000						1,320,000	385,000			1,750,000	2,651,450	655,835	16
25xx Contributions From Other Intergovernmental Units	17	671,100	37,100		61,685	353,505			150,000			1,273,390	1,138,360	993,293	17
26xx, 27xx State Grants and Entitlements	18	76,500						51,737	90,000			218,237	185,237	140,557	18
28xx Federal Grants and Entitlements	19	55,000						600,000				655,000	450,000	1,083,392	19
29xx Payments in Lieu of Taxes	20	300	100		30	100						530	550	536	20
Subtotal (lines 13 - 20)	*21	1,290,697	182,663	0	118,608	457,517	0	6,731,767	625,000	0	0	9,406,252	9,957,042	8,597,388	*21
3xxx LICENSES & PERMITS	*22	1,850				11,000		16,000				28,850	28,550	27,352	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	748,600				13,000			54,000			815,600	801,435	839,757	*23
6xxx USE OF MONEY & PROPERTY	*24	248,405							2,000			250,405	240,405	209,747	*24
8xxx MISCELLANEOUS	*25	1,038,264	3,000			9,000		22,000	204,000			1,276,264	1,082,014	1,132,168	*25
Total Revenues*	26	8,851,112	1,921,030	0	782,161	3,596,340	0	6,769,767	885,000	0	0	22,805,410	22,815,569	21,120,199	26
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27							226,516				226,516	219,644	211,102	27
9020 From Rural Services Basic	28							2,617,791				2,617,791	2,522,457	2,468,387	28
90xx From Other Budgetary Funds	29											0			29
Subtotal (lines 27 - 29)	30	0	0	0	0	0	0	2,844,307	0	0	0	2,844,307	2,742,101	2,679,489	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31											0			31
92xx PROCEEDS\GEN FIXED ASSET SALES	32							15,000				15,000	15,000	32,469	32
Total Revenues and Other Sources	33	8,851,112	1,921,030	0	782,161	3,596,340	0	9,629,074	885,000	0	0	25,664,717	25,572,670	23,832,157	33
BEGINNING FUND BALANCE JULY 1,	34	3,111,540	1,073,952		26,360	1,473,987		1,997,764	556,085	29,392		8,269,080	9,019,536	6,633,198	34
TOTAL RESOURCES	35	11,962,652	2,994,982	0	808,521	5,070,327	0	11,626,838	1,441,085	29,392	0	33,933,797	34,592,206	30,465,355	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0			0	0	57	36

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

County Name: Winnebago

County No: 96
02-15-2019

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	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)		Budget	Re-estimated	Actual		
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)		
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	1,003,800	234,991								1,238,791	1,202,175	1,069,828	1
1010 - Investigations	2		3,600								3,600	3,650	389	2
1020 - Unified Law Enforcement	3	550									550	550	550	3
1030 - Contract Law Enforcement	4										0			4
1040 - Law Enforcement Communications	5	271,500									271,500	266,500	212,571	5
1050 - Adult Correctional Services	6	919,000	249,375								1,168,375	1,046,831	794,594	6
1060 - Administration	7	347,068	64,451								411,519	380,374	304,736	7
Subtotal	8	2,541,918	552,417	0	0	0	0	0	0	0	3,094,335	2,900,080	2,382,668	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	385,448	51,873								437,321	424,164	400,077	9
1110 - Medical Examinations	10	50,000									50,000	50,000	27,541	10
1120 - Child Support Recovery	11										0			11
Subtotal	12	435,448	51,873	0	0	0	0	0	0	0	487,321	474,164	427,618	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13										0			13
1210 - Emergency Management	14	5,000	122,175								127,175	104,868	252,807	14
1220 - Fire Protection and Rescue Services	15										0			15
1230 - E911 Service Board	16										0			16
Subtotal	17	5,000	122,175	0	0	0	0	0	0	0	127,175	104,868	252,807	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		1,800								1,800	1,800	1,683	18
1410 - Research & Other Assistance	19		350								350			19
1420 - Bailiff Services	20										0			20
Subtotal	21	0	2,150	0	0	0	0	0	0	0	2,150	1,800	1,683	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22		900								900			22
1510 - (Reserved)	23													23
1520 - Detention Services	24		3,000								3,000		616	24
1530 - Court Costs	25	1,900	1,000								2,900	2,400	418	25
1540 - Service of Civil Papers	26		500								500	500	249	26
Subtotal	27	1,900	5,400	0	0	0	0	0	0	0	7,300	2,900	1,283	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28										0			28
1610 - Juvenile Representation Services	29		4,000								4,000	4,000	819	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		20,000								20,000	20,000	10,294	30
Subtotal	31	0	24,000	0	0	0	0	0	0	0	24,000	24,000	11,113	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,984,266	758,015	0	0	0	0	0	0	0	3,742,281	3,507,812	3,077,172	32

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

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	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)		Budget	Re-estimated	Actual		
										2019/2020	2018/2019	2017/2018		
										(L)	(M)	(N)		
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1	247,972	77,111							325,083	321,152	305,717	1	
3010 - Communicable Disease Prevention & Control Services	2	49,500								49,500	50,000	58,135	2	
3020 - Sanitation	3				79,836			35,000		114,836	113,366	87,996	3	
3040 - Health Administration	4	238,497	56,747							295,244	278,238	282,566	4	
3050 - Support of Hospitals	5									0			5	
Subtotal	6	535,969	133,858	0	0	79,836	0	0	35,000	0	784,663	762,756	734,414	6
SERVICES TO POOR PROGRAM														
3100 - Administration	7	86,330								86,330	88,330	64,800	7	
3110 - General Welfare Services	8	88,336								88,336	85,656	69,893	8	
3120 - Care in County Care Facility	9	1,000								1,000	1,000		9	
Subtotal	10	175,666	0	0	0	0	0	0	0	175,666	174,986	134,693	10	
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	111,485	35,106							146,591	143,473	136,407	11	
3210 - General Services to Veterans	12	72,404								72,404	72,404	16,927	12	
Subtotal	13	183,889	35,106	0	0	0	0	0	0	218,995	215,877	153,334	13	
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14									0			14	
3310 - Family Protective Services	15		18,500							18,500	6,000	3,118	15	
3320 - Services for Disabled Children	16									0			16	
Subtotal	17	0	18,500	0	0	0	0	0	0	18,500	6,000	3,118	17	
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	153,255	54,826							208,081	182,330	180,405	18	
3410 - Other Social Services	19	8,000								8,000	7,000	6,500	19	
3420 - Soc Serv Bus Operations	20									0			20	
Subtotal	21	161,255	54,826	0	0	0	0	0	0	216,081	189,330	186,905	21	
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22		4,000							4,000	4,000		22	
3510 - Preventive Services	23		12,000							12,000	11,750	10,180	23	
Subtotal	24	0	16,000	0	0	0	0	0	0	16,000	15,750	10,180	24	
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	1,056,779	258,290	0	0	79,836	0	0	35,000	0	1,429,905	1,364,699	1,222,644	25

**SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES**

SERVICES TO PERSONS WITH:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	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)		Budget 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS												
400X - Information & Education Services	1									0		1
402X - Coordination Services	2									0		2
403X - Personal & Environmental Sprt	3									0		3
404X - Treatment Services	4									0		4
405X - Vocational & Day Services	5									0		5
406X - Lic/Certified Living Arrangements	6									0		6
407X - Inst/Hospital & Commit Services	7									0		7
Subtotal	8	0	0	0	0	0	0	0	0	0	0	0
42XX - INTELLECTUAL DISABILITY												
420X - Information & Education Services	9									0		9
422X - Coordination Services	10									0		10
423X - Personal & Environmental Sprt	11									0		11
424X - Treatment Services	12									0		12
425X - Vocational & Day Services	13									0		13
426X - Lic/Certified Living Arrangements	14									0		14
427X - Inst/Hospital & Commit Services	15									0		15
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0
43XX - OTHER DEVELOPMENTAL DISABILITIES												
430X - Information & Education Services	17									0		17
432X - Coordination Services	18									0		18
433X - Personal & Environmental Sprt	19									0		19
434X - Treatment Services	20									0		20
435X - Vocational & Day Services	21									0		21
436X - Lic/Certified Living Arrangements	22									0		22
437X - Inst/Hospital & Commit Services	23									0		23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0
44XX - GENERAL ADMINISTRATION												
4411 - Direct Administration	25			61,685						61,685	58,408	56,207
4412 - Purchased Administration	26									0		26
4413 - Distrib to Regional Fiscal Agent	27			746,434						746,434	779,123	837,125
Subtotal	28	0	0	808,119	0	0	0	0	0	808,119	837,531	893,332
45XX - COUNTY PRVD CASE MGMT												
Subtotal	29									0		29
46XX - COUNTY PRVD SERVICES												
Subtotal	30									0		30
47XX - BRAIN INJURY												
470X - Information & Education Services	31									0		31
472X - Coordination Services	32									0		32
473X - Personal & Environmental Sprt	33									0		33
474X - Treatment Services	34									0		34
475X - Vocational & Day Services	35									0		35
476X - Lic/Certified Living Arrangements	36									0		36
477X - Inst/Hospital & Commit Services	37									0		37
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, ID & DD	39	0	0	0	808,119	0	0	0	0	808,119	837,531	893,332

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	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)		Budget	Re-estimated	Actual		
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)		
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1	503,250			35,245						538,495	537,111	466,833	1
6010 - Weed Eradication	2				17,621						17,621	17,555	16,833	2
6020 - Solid Waste Disposal	3	738,012	98,984		539,042						1,376,038	1,064,655	1,037,327	3
6030 - Environmental Restoration	4										0			4
Subtotal	5	1,241,262	98,984	0	0	591,908	0	0	0	0	1,932,154	1,619,321	1,520,993	5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	109,071	25,275								134,346	127,366	174,246	6
6110 - Maintenance & Operations	7	251,462	39,337								290,799	288,999	290,812	7
6120 - Recreation & Environmental Educ.	8	118,255	38,815					30,000			187,070	151,772	82,445	8
Subtotal	9	478,788	103,427	0	0	0	0	0	30,000	0	612,215	568,137	547,503	9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10										0			10
6210 - Animal Bounties & State Apiarist Expenses	11				2,000						2,000	2,000	1,539	11
Subtotal	12	0	0	0	2,000	0	0	0	0	0	2,000	2,000	1,539	12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13	12,000			86,702						98,702	84,336	75,052	13
6310 - Housing Rehabilitation & Develop.	14										0			14
6320 - Economic Development	15	98,632									98,632	62,635	62,150	15
Subtotal	16	110,632	0	0	0	86,702	0	0	0	0	197,334	146,971	137,202	16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17				161,871						161,871	156,158	152,918	17
6410 - Historic Preservation	18	9,526									9,526	6,926	8,697	18
6420 - Fair & 4-H Clubs	19	5,000									5,000	5,000	5,000	19
6430 - Fairgrounds	20	5,000									5,000	5,000	5,000	20
6440 - Memorial Halls	21										0			21
6450 - Other Educational Services	22										0	40,000	32,500	22
Subtotal	23	19,526	0	0	0	161,871	0	0	0	0	181,397	213,084	204,115	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property	24										0			24
6510 - Buildings	25										0			25
6520 - Equipment	26										0			26
6530 - Public Facilities	27										0			27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMT. & ED.	29	1,850,208	202,411	0	0	842,481	0	0	30,000	0	2,925,100	2,549,513	2,411,352	29

**SERVICE AREA 7
ROADS & TRANSPORTATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	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)		Budget	Re-estimated	Actual	
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						319,000			319,000	280,000	352,525	1
7010 - Engineering	2						421,000			421,000	399,000	403,307	2
Subtotal	3	0	0	0	0	0	740,000	0	0	740,000	679,000	755,832	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						305,000			305,000	230,000	150,324	4
7110 - Roads	5						2,928,500			2,928,500	2,855,500	2,729,089	5
7120 - Snow & Ice Control	6						603,000			603,000	610,000	589,886	6
7130 - Traffic Controls	7						321,500			321,500	265,500	177,639	7
7140 - Road Clearing	8				113,000		265,000			378,000	378,000	284,175	8
Subtotal	9	0	0	0	113,000	0	4,423,000	0	0	4,536,000	4,339,000	3,931,113	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10						900,000			900,000	735,000	320,473	10
7210 - Equipment Operations	11						1,455,500			1,455,500	1,529,000	1,392,513	11
7220 - Tools, Materials & Supplies	12						175,000			175,000	176,000	139,002	12
7230 - Real Estate & Buildings	13						281,500			281,500	225,500	223,882	13
Subtotal	14	0	0	0	0	0	2,812,000	0	0	2,812,000	2,665,500	2,075,870	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	113,000	0	7,975,000	0	0	8,088,000	7,683,500	6,762,815	18

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County Name: Winneshiek County No: 96
02-15-2019

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	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)		Budget 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)		
	REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1		93,200								93,200	83,500	43,444	1
8010 - Local Elections	2		35,000								35,000	2,430	30,295	2
8020 - Township Officials	3				18,000						18,000	18,000	11,280	3
Subtotal	4	0	128,200	0	18,000	0	0	0	0	0	146,200	103,930	85,019	4
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations & Licensing	5	123,876	44,670								168,546	159,962	134,663	5
8101 - Drivers License Services	6	136,712	48,693								185,405	173,380	162,953	6
8110 - Recording of Public Documents	7	161,239	49,441					5,000			215,680	213,960	195,838	7
Subtotal	8	421,827	142,804	0	0	0	0	5,000	0	0	569,631	547,302	493,454	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	421,827	271,004	0	18,000	0	0	5,000	0	0	715,831	651,232	578,473	9

**SERVICE AREA 9
ADMINISTRATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	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)		Budget 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)			
POLICY & ADMINISTRATION PROGRAM															
9000 - General County Management	1	304,644	82,536									387,180	378,899	318,192	1
9010 - Administrative Management Services	2	250,974	79,915									330,889	321,127	293,811	2
9020 - Treasury Management Services	3	138,778	41,536									180,314	174,746	162,686	3
9030 - Other Policy & Administration	4	54,800				700						55,500	57,800	409,002	4
Subtotal	5	749,196	203,987	0	0	700	0	0	0	0		953,883	932,572	1,183,691	5
CENTRAL SERVICES PROGRAM															
9100 - General Services	6	913,866	38,381									952,247	1,177,502	549,936	6
9110 - Information Technology Services	7	372,288	39,163									411,451	437,402	319,561	7
9120 - GIS Systems	8	109,269	21,577									130,846	129,862	104,265	8
Subtotal	9	1,395,423	99,121	0	0	0	0	0	0	0		1,494,544	1,744,766	973,762	9
RISK MANAGEMENT SERVICES PROGRAM															
9200 - Tort Liability	10		77,000									77,000	77,000	63,400	10
9210 - Safety of Workplace	11		252,000									252,000	262,000	218,864	11
9220 - Fidelity of Public Officers	12	900										900	900	861	12
9230 - Unemployment Compensation	13	5,000										5,000	5,000		13
Subtotal	14	5,900	329,000	0	0	0	0	0	0	0		334,900	344,900	283,125	14
TOTAL - ADMINISTRATION	15	2,150,519	632,108	0	0	700	0	0	0	0		2,783,327	3,022,238	2,440,578	15

SERVICE AREA 0

CountyName:

Winneshiak County No: 96

02-15-2019

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

	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 Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual		
												2019/2020 (L)	2018/2019 (M)	2017/2018 (N)		
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1	4,500										4,500	4,500	1,574	1	
0020 - Interest on Short-Term Debt	2											0			2	
0030 - Other Nonprogram Current	3											0			3	
0040 - Other County Enterprises	4											0			4	
TOTAL - NONPROGRAM CURRENT	5	4,500	0	0	0	0	0	0		0		4,500	4,500	1,574	5	
LONG-TERM DEBT SERVICE																
0100 - Principal	6											0			6	
0110 - Interest	7											0			7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0		0		0	0	0	8	
CAPITAL PROJECTS																
0200 - Roadway Construction	9	800,000					2,065,000					2,865,000	3,740,000	1,252,215	9	
0210 - Conservation Land Acquisition/Dev	10											0			10	
0220 - Other Capital Projects	11	5,000						935,000				940,000	220,000	126,175	11	
TOTAL - CAPITAL PROJECTS	12	805,000	0	0	0	0	2,065,000	935,000	0	0		3,805,000	3,960,000	1,378,390	12	
EXPENDITURES SUMMARY																
- Total Public Safety and Legal Services	13	2,984,266	758,015	0	0	0	0	0				0	3,742,281	3,507,812	3,077,172	13
- Total Physical Health and Social Services	14	1,056,779	258,290	0	0	79,836	0	0	35,000			0	1,429,905	1,364,699	1,222,644	14
- Total Mental Health, ID & DD	15	0	0	0	808,119	0	0	0	0			0	808,119	837,531	893,332	15
- Total County Environment and Education	16	1,850,208	202,411	0	0	842,481	0	0	30,000			0	2,925,100	2,549,513	2,411,352	16
- Total Roads & Transportation	17	0	0	0	0	113,000	0	7,975,000	0			0	8,088,000	7,683,500	6,762,815	17
- Total Governmental Services to Residents	18	421,827	271,004	0	0	18,000	0	0	5,000			0	715,831	651,232	578,473	18
- Total Administration	19	2,150,519	632,108	0	0	700	0	0	0			0	2,783,327	3,022,238	2,440,578	19
- Total Nonprogram Current Expenditures	20	4,500	0	0	0	0	0	0	0			0	4,500	4,500	1,574	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	0		0	0	0	21	
- Total Capital Projects	22	805,000	0	0	0	0	2,065,000	935,000	0			0	3,805,000	3,960,000	1,378,390	22
TOTAL - ALL EXPENDITURES (lines13-24)	23	9,273,099	2,121,828	0	808,119	1,054,017	0	10,040,000	1,005,000	0	0	24,302,063	23,581,025	18,766,330	23	
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
- To General Supplemental	24											0			24	
- To Rural Services Supplemental	25											0			25	
- To Secondary Roads	26	226,516				2,617,791						2,844,307	2,742,101	2,679,489	26	
- To Other Budgetary Funds	27											0			27	
TOTAL OPERATING TRANSFERS OUT	28	226,516	0	0	0	2,617,791	0	0	0	0	0	2,844,307	2,742,101	2,679,489	28	
REFUNDED DEBT/PAYMENTS TO ESCROW	29											0			29	
Increase (Decrease) In Reserves (GAAP Budgets)	30											0			30	
Fund Balance - Nonspendable	31											0			31	
Fund Balance - Restricted	32		873,154		402	1,398,519		1,586,838	436,085	29,392		4,324,390	5,157,540	5,420,733	32	
Fund Balance - Committed	33											0			33	
Fund Balance - Assigned	34											0			34	
Fund Balance - Unassigned	35	2,463,037	0	0	0	0	0	0	0	0	0	2,463,037	3,111,540	3,598,803	35	
TOTAL ENDING FUND BALANCE - JUNE 30,	36	2,463,037	873,154	0	402	1,398,519	0	1,586,838	436,085	29,392	0	6,787,427	8,269,080	9,019,536	36	
TOTAL REQUIREMENTS (23+28+29-30+36)	37	11,962,652	2,994,982	0	808,521	5,070,327	0	11,626,838	1,441,085	29,392	0	33,933,797	34,592,206	30,465,355	37	

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

FY 2019/2020

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due	Interest Due	Bond Registration Due	Total Obligation Due	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Current Year Utility Replacement & Debt Service Taxes
			2019/2020 (D)	2019/2020 +(E)	2019/2020 +(F)	2019/2020 =(G)		=(I)
1 Rural Development / Burr Oak Sewer	105,000	04/12/1993	2,900	3,326		6,226	6,226	0
2 Rural Development / Festina Sewer	132,500	04/26/2000	4,700	4,644		9,344	9,344	0
3 Iowa State Revolving Loan / Frankville Water	884,964	02/01/2018	12,000	8,300		20,300	20,300	0
4 Decorah Bank and Trust / Landfill Loan	2,000,000	11/01/2016	250,000	30,000		280,000	280,000	0
5 Decorah Bank and Trust / Fairboard Building	214,000	01/09/2007	15,000	1,800		16,800	16,800	0
6 North East Security Bank / E911 Loan	1,600,000	07/05/2017	131,000	41,000		172,000	172,000	0
7 RICOH / Copiers and Printers Lease	116,400	01/01/2018	23,280			23,280	23,280	0
8 Neopost / Postage Machine Lease	18,222	02/27/2017	3,644			3,644	3,644	0
9 Security State Bank / Calmar Fire Truck	158,000	07/24/2017	21,000	4,300		25,300	25,300	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:			463,524	93,370	0	556,894	556,894	0
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service								
21						0		0
22						0		0
23						0		0
24						0		0
25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:			0	0	0	0	0	0