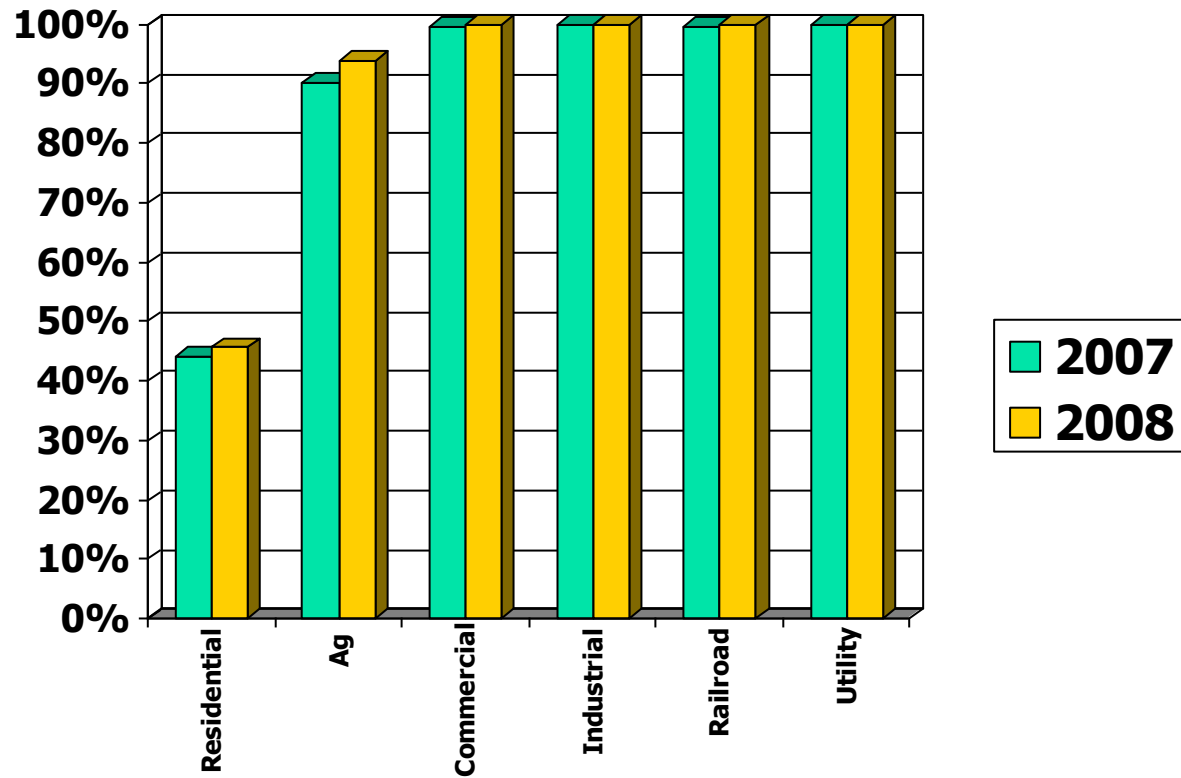




Des Moines County

2009/2010 Budget

State Roll-back on Values





Effect of Roll-back on taxes based on \$100,000 value

Residential taxes - \$13.00 increase

Commercial/Railroad - \$2.00 increase

Agricultural - \$45.00 increase



Valuations

- Rural – increase of 21,792,434
- Urban – increase of 31,645,419
- Total increase 53,437,853



State Reduction in Homestead Exemption

Homestead credits reduced to 36% funded versus 72% in current year.

$$4,850 \times 36\% = 1,746/1,000 = 1.746 \times$$

Levy rate (Burl/Burl 40.68762) = \$71 deduction for homestead



Budget Meetings

- Board met with county departments & organizations first 2 weeks of January
- Created “wish list” from justification worksheets
- Re-estimated revenues & expenditures created negative ending balance in current year of 1.7 million in General Basic Fund



Expenditure Changes 2008/2009 Budget

- Public Safety & Legal Services cut \$674,164
- Physical Health & Social Services increased 103,747 due to grant
- Mental Health cut \$76,548
- County Environment & Education cut \$1,027,725
- Roads & Transportation increased 1,801,979 due to flood
- Government Services to residents cut \$108,580
- Administration cut \$28,601
- Debt Service remained unchanged
- Capital Projects cut \$720,749

Net change -\$730,641



Wish List

\$107,518 approved for:

1 new squad car,

2 new voting machines,

1 retiree's vacation & sick leave payout,

new hire for MH/DD,

patch Sheriff's office parking lot

\$1,717,949 cut from requests



2009/2010 Expenditures Comparison to 2008/2009 Budget

- Public Safety & Legal Services cut \$244,454
- Physical Health & Social Services cut \$63,275
- Mental Health increased \$124,543
- County Environment & Education cut \$197,028
- Roads & Transportation increased 134,882 due to flood
- Government Services to residents cut \$11,398
- Administration cut \$26,858
- Debt Service increased \$102,193 due to \$1,000,000 bond
- Capital Projects cut \$1,032,635
- **Total reduction \$1,214,030**

Non-Mandated Budget Requests 2009/2010

<u>Organization</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>NEW AMOUNT</u>
HOME CARING SERVICES	\$44,934	\$44,934	\$22,467
FOOD BANK	\$3,000	\$3,000	\$1,500
YWCA BATTERED WOMEN'S SHELTER	\$11,000	\$12,000	\$6,000
RSVP	\$4,000	\$4,000	\$2,000
STEAMBOAT SENIOR CENTER	\$11,000	\$11,000	\$5,500
CHEMICAL DEPENDENCY (ADDS)	\$40,402	\$40,402	\$20,201
VNA	\$17,000	\$17,000	\$8,500
LAW LIBRARY	\$5,000	\$5,000	\$2,500
GRADE A+	\$1,500	\$1,500	\$750
BURLINGTON TOURISM	\$1,500	\$1,500	\$750
DMC HISTORICAL SOCIETY	\$5,000	\$5,000	\$2,500
	\$144,336	\$145,336	\$72,668



Cost Savings Resolution

- Hiring Freeze
- No part-time employees to full-time
- No out of state travel
- Postpone unnecessary purchases
- Reduce mileage reimbursement to 30 cents per mile



Capital Projects

General Basic:	
Consultations & Surveys – Big Hollow	\$30,000
Courthouse 4 th floor remodeling	\$60,000
Buildings repair/maintenance	\$80,000
Sheriff & Local Health Buildings Repair/Maintenance	\$20,000
Residential Care Facility Repair/Maintenance	\$20,000
Boiler Repair/Maintenance	\$20,000
Elevator	\$10,000
Parking Lot Repair/Maintenance	\$10,000
Jail Repairs	\$60,000
Courthouse Improvements	\$60,000
Bike Trails (\$878,500 covered by grants, \$224,000 county)	\$1,102,500
Total General Basic	\$1,472,500



Capital Projects – cont'd.

Secondary Roads:	
152 nd Avenue Paving	\$600,000
PG-17 Box Culvert	\$60,000
D-13 Box Culvert	\$60,000
YS-2 160 th Ave. Bridge Replacement	\$50,000
J-13 160 th St. Bridge Replacement	\$20,000
Old Highway 61 – HMA Resurfacing	\$300,000
Des Moines/Henry Avenue – Box Culvert	\$20,000
R.O.W.	\$15,000
152 nd Avenue Grading	\$20,000
Meeker's Landing Road – HMA Overlay (FEMA)	\$20,000
Sullivan Slough – Granular (FEMA)	\$20,000
Tama Road – HMA Overlay (FEMA)	\$20,000
Total Secondary Roads	\$1,205,000



Capital Projects – Cont'd.

Flood Buy-out Grant:	\$200,000
Transitional Apartments:	\$8,000
Total Capital Projects	\$2,885,500



2009/2010 Budgeted Revenues compared to 2008/2009 Budget

- Net Current Property Taxes increased \$1,591,080
- Delinquent Property Tax Revenue increased \$535
- Penalties, Interest & Costs on Taxes decreased \$14,900
- Other County Taxes increased \$195,998
- Intergovernmental decreased \$525,774
- Licenses & Permits decreased \$3,960
- Charges for Services decreased \$28,115
- Use of Money & Property decreased \$373,745
- Miscellaneous decreased \$1,579,029
- General Long-Term Debt Proceeds decreased \$1,150,000
- Proceeds of Fixed Asset Sales decreased \$100,000

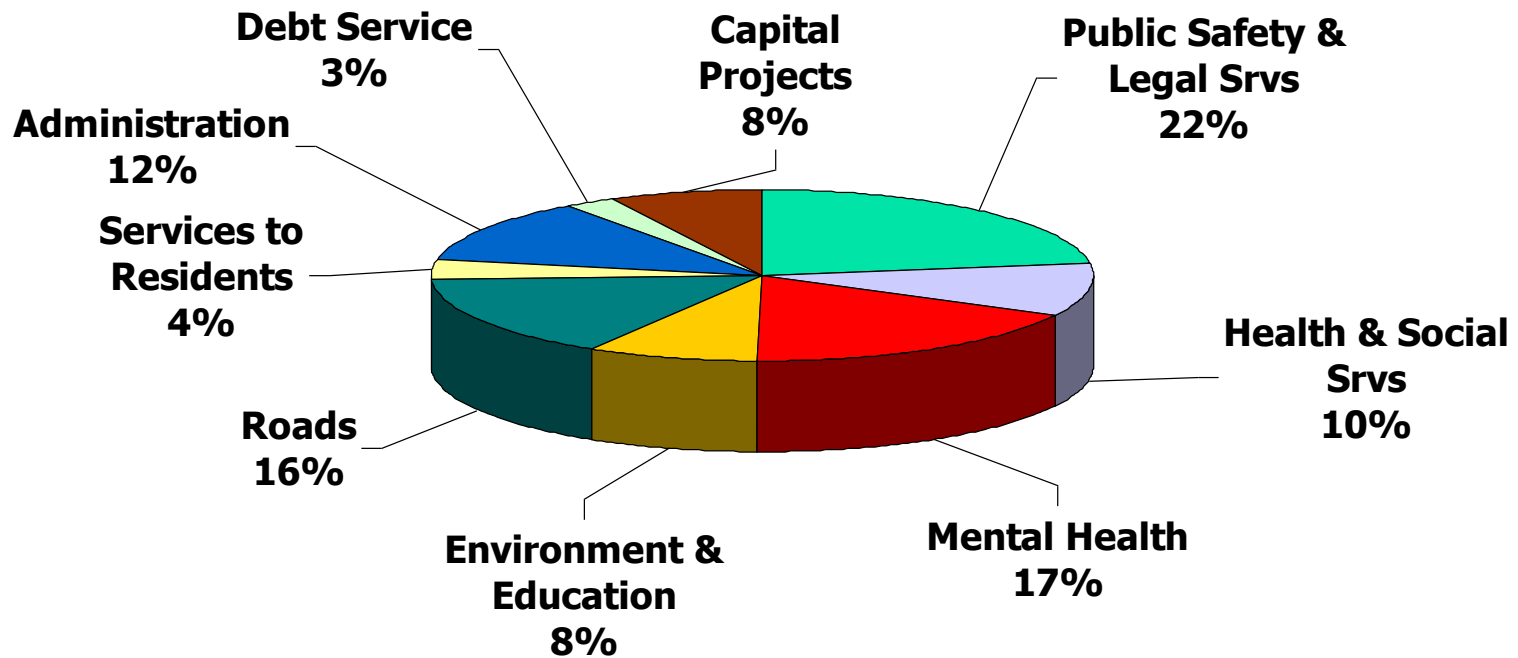
- Total decrease in Revenue \$1,987,910



Dewey Byar Trust

- Anticipated revenue from Dewey Byar Trust is \$75,000 creating a savings of \$0.06025 on the levy rate.

County Expenditures by Expenditure Function





Proposed Levy Rates

■ General Basic	4.250000
■ Pioneer Cemetery	0.017670
■ General Supplemental	\$2.68324
■ MH-DD Services Fund	\$1.40672
■ Debt Service	<u>\$0.22197</u>
■ Total Countywide	\$8.57960



Proposed Levy Rates – Cont'd.

■ Rural Services Basic	\$ 3.48720
■ Total Rural Levy	\$12.06680



Tax Comparison

LEVY COMPARISONS BY CLASS 2008 VALUES - PAYABLE 2009/2010

CLASS: RESIDENTIAL	<u>2007 VALUES</u>	<u>2008 VALUES</u>	<u>INCR./DECR.</u>
100% VALUE	100,000	100,000	
ROLL-BACK	44,080	45,589	
LEVY - URBAN	7.83144	8.5796	
LEVY - RURAL	11.30965	12.0668	
COUNTY TAXES - URBAN	\$345.21	\$391.14	\$45.93
COUNTY TAXES - RURAL	\$498.53	\$550.11	\$51.58



Tax Comparison

CLASS: AGRICULTURAL	<u>2007 VALUES</u>	<u>2008 VALUES</u>	<u>INCR./DECR.</u>
100% VALUE	100,000	100,000	
ROLL-BACK	90,102	93,857	
LEVY- URBAN	7.83144	8.5796	
LEVY- RURAL	11.30965	12.0668	
COUNTY TAXES - URBAN	\$705.63	\$805.26	\$99.63
COUNTY TAXES - RURAL	\$1,019.02	\$1,132.55	\$113.53



Tax Comparison

CLASS: COMMERCIAL	<u>2007 VALUES</u>	<u>2008 VALUES</u>	<u>INCR./DECR.</u>
100% VALUE	100,000	100,000	
ROLL-BACK	99,731	100,000	
LEVY-URBAN	7.83144	8.57960	
LEVY-RURAL	11.30965	12.06680	
COUNTY TAXES - URBAN	\$781.04	\$857.96	\$76.92
COUNTY TAXES - RURAL	\$1,127.92	\$1,206.68	\$78.76



Tax Comparison

CLASS: INDUSTRIAL	<u>2007 VALUES</u>	<u>2008 VALUES</u>	<u>INCR./DECR.</u>
100% VALUE	100,000	100,000	
ROLL-BACK	100,000	100,000	
LEVY-URBAN	7.83144	8.57960	
LEVY-RURAL	11.30965	12.06680	
COUNTY TAXES - URBAN	\$783.14	\$857.96	\$74.82
COUNTY TAXES - RURAL	\$1,130.97	\$1,206.68	\$75.72



Ending Fund Balances

General Basic	\$7,772
General Supplemental	\$72,648
Mental Health	\$958,603
Rural Services	\$90,415
Secondary Roads	\$1,051,130
Other	\$144,640
Capital Projects	\$3,690
Debt Service	\$10,172
Total	\$2,339,070