

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
Fiscal Year July 1, 2013 - June 30, 2014

Budget Basis: CASH

County Name: Winneshiek  
County Number: 96  
Date Budget Adopted:

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.

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	994,015
3M Maximum County Services Fund Levy Dollars	994,015
<i>3M is the lesser of 1M and 2M</i>	

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.

Certification of Mental Health and Disabilities Services Fund Levy Dollars:

4M County Services 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
			994.015		
<b>A. Countywide Levies:</b>					
General Basic	4,166,648	1,028,801,943	4.05	1,015,739,993	4,113,747
+ Cemetery (Pioneer - 331.424B)			0		0
= Total for General Basic	4,166,648				4,113,747
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
General Supplemental	1,574,067		1.53		1,554,082
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement					49,883
County Services Fund (from '4M' certification above)	994,015		0.96619		981,398
Debt Service (from Form 703 col. I Countywide total)	0	1,036,588,726	0	1,023,526,776	0
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
Subtotal Countywide (A)	6,734,730		6.54619		6,649,227
<b>B. All Rural Services Only Levies:</b>					
Rural Services Basic	1,272,665	652,648,636	1.95	646,534,005	1,260,741
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
Subtotal All Rural Services Only (B)	1,272,665		1.95		1,260,741
Subtotal Countywide/All Rural Services (A + B)	8,007,395		8.49619		7,909,968
<b>C. Special District Levies:</b>					
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
Other (specify)		0	0	0	0
Township ES Levies (Summary from Form 638-RE)	0	0	0	0	0
Subtotal Special Districts (C)	0		0		0
<b>GRAND TOTAL (A + B + C)</b>	<b>8,007,395</b>				<b>7,909,968</b>

Compensation Schedule for FY:

	2013/2014
Elected Official:	Annual Salary:
Attorney	59,436
Auditor	49,993
Recorder	49,327
Treasurer	50,381
Sheriff	65,475
Supervisors	28,099
Supervisor Vice Chair, if different	
Supervisor Chair, if different	28,813

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Calmar Courier
2	Decorah Newspapers
3	Ossian Bee
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.
- This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (signature) \_\_\_\_\_

County Auditor (signature) \_\_\_\_\_

**Winneshiak County PROPOSED BUDGET SUMMARY**

03-22-2013

		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS			
							Budget	Re-estimated	Actual	
							2013/2014 (F)	2012/2013 (G)	2011/2012 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	5,667,829	2,242,139		0		7,909,968	8,009,858	7,590,454	1
Less: Uncollected Delinquent Taxes - Levy Year	2	450	750				1,200	1,200	750	2
Less: Credits to Taxpayers	3	232,950	111,800				344,750	276,489	276,489	3
Net Current Property Taxes	4	5,434,429	2,129,589		0		7,564,018	7,732,169	7,313,215	4
Delinquent Property Tax Revenue	5	225	150				375	375	263	5
Penalties, Interest & Costs on Taxes	6	25,380					25,380	25,380	55,141	6
Other County Taxes/TIF Tax Revenues	7	75,436	1,285,941	0	0	0	1,361,377	1,369,847	1,329,896	7
Intergovernmental	8	901,224	5,151,031	700,000	0	0	6,752,255	6,057,328	8,130,723	8
Licenses & Permits	9	1,200	13,500				14,700	12,950	19,342	9
Charges for Service	10	656,350	15,940				672,290	679,130	660,170	10
Use of Money & Property	11	156,202	4,200				160,402	173,402	173,625	11
Miscellaneous	12	713,317	28,200				741,517	695,355	885,398	12
<b>Subtotal Revenues</b>	13	7,963,763	8,628,551	700,000	0	0	17,292,314	16,745,936	18,567,773	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0			14
Operating Transfers In	15	0	2,134,003	0	0	0	2,134,003	2,038,060	1,911,485	15
Proceeds of Fixed Asset Sales	16	0	615,000				615,000	25,000	219,226	16
<b>Total Revenues &amp; Other Sources</b>	17	7,963,763	11,377,554	700,000	0	0	20,041,317	18,808,996	20,698,484	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18	2,561,165	0			0	2,561,165	2,424,051	2,289,334	18
Physical Health and Social Services	19	1,345,461	104,339			0	1,449,800	1,493,915	1,447,486	19
Mental Health, MR & DD	20	0	1,236,016			0	1,236,016	1,219,404	3,058,461	20
County Environment and Education	21	930,789	674,744			0	1,605,533	1,553,479	1,540,473	21
Roads & Transportation	22	0	5,873,040			0	5,873,040	5,576,818	5,673,622	22
Government Services to Residents	23	555,726	20,000			0	575,726	498,381	454,327	23
Administration	24	2,055,799	0			0	2,055,799	1,986,299	1,743,322	24
Nonprogram Current	25	5,500	0			0	5,500	3,390	14,004	25
Debt Service	26	0	0		0	0	0	0	0	26
Capital Projects	27	1,505,000	1,981,000	700,000		0	4,186,000	1,049,000	1,642,323	27
<b>Subtotal Expenditures</b>	28	8,959,440	9,889,139	700,000	0	0	19,548,579	15,804,737	17,863,352	28
Other Financing Uses:										
Operating Transfers Out	29	173,610	1,960,393	0	0	0	2,134,003	2,038,060	1,911,485	29
Refunded Debt/Payments to Escrow	30	0	0				0			30
<b>Total Expenditures &amp; Other Uses</b>	31	9,133,050	11,849,532	700,000	0	0	21,682,582	17,842,797	19,774,837	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-1,169,287	-471,978	0	0	0	-1,641,265	966,199	923,647	32
Beginning Fund Balance - July 1,	33	3,367,245	3,432,005	200,291			6,999,541	6,033,342	5,109,695	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0			34
Fund Balance - Nonspendable	35	0	0				0			35
Fund Balance - Restricted	36	665,196	2,960,027	200,291			3,825,514			36
Fund Balance - Committed	37	0	0				0			37
Fund Balance - Assigned	38	0	0				0			38
Fund Balance - Unassigned	39	1,532,762	0			0	1,532,762	6,999,541	6,033,342	39
<b>Total Ending Fund Balance - June 30,</b>	40	2,197,958	2,960,027	200,291	0	0	5,358,276	6,999,541	6,033,342	40
Proposed tax rate per \$1,000 valuation for County purposes:		6.54619		Urban areas: 8.49619		Rural areas: _____		Any special district rates excluded. _____		
This line and the next line reserved for notes: _____										

**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:	4.05
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	565,841

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 continuance of programs which provide substantial benefits to county residents.

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

<b>Meeting Date:</b> 03-11-2013	<b>Meeting Time:</b> 12:00 Noon	<b>Meeting Location:</b> Courthouse (201 W Main St. Decorah)
------------------------------------	------------------------------------	---

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): [www.winneshiekkcounty.org](http://www.winneshiekkcounty.org) County Telephone Number: 563-382-5085

		Budget 2013/2014	Re-Est 2012/2013	Actual 2011/2012	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property*	1	7,909,968	8,009,858	7,590,454	2.08
Less: Uncollected Delinquent Taxes - Levy Year	2	1,200	1,200	750	
Less: Credits to Taxpayers	3	344,750	276,489	276,489	
Net Current Property Taxes	4	7,564,018	7,732,169	7,313,215	
Delinquent Property Tax Revenue	5	375	375	263	
Penalties, Interest & Costs on Taxes	6	25,380	25,380	55,141	
Other County Taxes/TIF Tax Revenues	7	1,361,377	1,369,847	1,329,896	1.18
Intergovernmental	8	6,752,255	6,057,328	8,130,723	
Licenses & Permits	9	14,700	12,950	19,342	
Charges for Service	10	672,290	679,130	660,170	
Use of Money & Property	11	160,402	173,402	173,625	
Miscellaneous	12	741,517	695,355	885,398	
<b>Subtotal Revenues</b>	13	17,292,314	16,745,936	18,567,773	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,134,003	2,038,060	1,911,485	
Proceeds of Fixed Asset Sales	16	615,000	25,000	219,226	
<b>Total Revenues &amp; Other Sources</b>	17	20,041,317	18,808,996	20,698,484	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,561,165	2,424,051	2,289,334	5.77
Physical Health and Social Services	19	1,449,800	1,493,915	1,447,486	0.08
Mental Health, MR & DD	20	1,236,016	1,219,404	3,058,461	-36.43
County Environment and Education	21	1,605,533	1,553,479	1,540,473	2.09
Roads & Transportation	22	5,873,040	5,576,818	5,673,622	1.74
Government Services to Residents	23	575,726	498,381	454,327	12.57
Administration	24	2,055,799	1,986,299	1,743,322	8.59
Nonprogram Current	25	5,500	3,390	14,004	-37.33
Debt Service	26	0	0	0	
Capital Projects	27	4,186,000	1,049,000	1,642,323	59.65
<b>Subtotal Expenditures</b>	28	19,548,579	15,804,737	17,863,352	
Other Financing Uses:					
Operating Transfers Out	29	2,134,003	2,038,060	1,911,485	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	21,682,582	17,842,797	19,774,837	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-1,641,265	966,199	923,647	
Beginning Fund Balance - July 1,	33	6,999,541	6,033,342	5,109,695	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,825,514	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,532,762	6,999,541	6,033,342	
<b>Total Ending Fund Balance - June 30,</b>	40	5,358,276	6,999,541	6,033,342	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	6,649,227	Urban Areas: 6.54619
Rural Only Levies*:	1,260,741	Rural Areas: 8.49619
Special District Levies*:	0	Any special district tax rates not included.
TIF Tax Revenues:	0	
Utility Replacmnt. Excise Tax:	97,427	Date: 03-22-2013

Explanation of any significant items in the budget:

REVENUES DETAIL

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget	Re-estimated	Actual	
											2013/2014 (K)	2012/2013 (L)	2011/2012 (M)	
TAXES LEVIED ON PROPERTY	14	1,113,747	1,554,082	981,398	1,260,741	0	0	0	0	7,909,968	8,009,858	7,590,454	1	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	300	150	350	400					1,200	1,200	750	2	
LESS: CREDITS TO TAXPAYERS	3	167,575	65,375	59,898	51,902					344,750	276,489	276,489	3	
=1000 NET CURRENT PROPERTY TAXES	*4	3,945,872	1,488,557	921,150	1,208,439	0	0	0	0	7,564,018	7,732,169	7,313,215	*4	
1010 DELINQ. PROPERTY TAX REVENUE	*5	150	75	75	75					375	375	263	*5	
11xx PENALTIES, INT. & COSTS ON TAXES	*6	25,380								25,380	25,380	55,141	*6	
OTHER COUNTY TAXES/TIF REVENUES:														
12xx Other County Taxes	7	1,850	700	700	700					3,950	3,950	3,891	7	
13xx Local Option Taxes	8				1,260,000					1,260,000	1,260,000	1,220,480	8	
14xx Gambling Taxes	9									0			9	
15xx TIF Tax Revenues	10									0			10	
16xx Utility Replacement Excise Taxes	11	52,901	19,985	12,617	11,924	0	0	0	0	97,427	105,897	105,525	11	
Subtotal (lines 7 - 11)	*12	54,751	20,685	13,317	1,272,624	0	0	0	0	1,361,377	1,369,847	1,329,896	*12	
INTERGOVERNMENTAL REVENUE:														
20xx State Shared Revenues	13		5,000			3,757,326				3,762,326	3,606,034	3,735,158	13	
21xx State Replacements Against Levied Taxes	14	167,575	65,375	59,898	51,902					344,750	276,489	276,919	14	
22xx Other State Tax Replacements	15	2,240	915	815	530					4,500	4,492	676,323	15	
23xx, 24xx State/Federal Pass-thru Revenues	16	46,000	2,500			268,000	140,000	700,000		1,156,500	657,510	1,572,553	16	
25xx Contributions From Other Intergovernmental Units	17	166,375	36,279	142,201	265,540		25,000			635,395	565,609	543,795	17	
26xx, 27xx State Grants and Entitlements	18	238,965				39,819	400,000			678,784	722,194	1,166,132	18	
28xx Federal Grants and Entitlements	19	170,000								170,000	225,000	159,843	19	
29xx Payments in Lieu of Taxes	20									0			20	
Subtotal (lines 13 - 20)	*21	791,155	110,069	202,914	317,972	0	4,065,145	565,000	700,000	0	6,752,255	6,057,328	8,130,723	*21
3xxx LICENSES & PERMITS	*22	1,200			11,000	2,500				14,700	12,950	19,342	*22	
4xxx, 5xxx CHARGES FOR SERVICE	*23	656,350			12,440		3,500			672,290	679,130	660,170	*23	
6xxx USE OF MONEY & PROPERTY	*24	156,202					4,200			160,402	173,402	173,625	*24	
8xxx MISCELLANEOUS	*25	533,317	180,000	1,000	10,700	13,500	3,000			741,517	695,355	885,398	*25	
Total Revenues*	26	6,164,377	1,799,386	1,138,456	2,833,250	0	4,081,145	575,700	700,000	0	17,292,314	16,745,936	18,567,773	26
OTHER FINANCING SOURCES:														
OPERATING TRANSFERS IN:														
9000 From General Basic	27					173,610				173,610	166,549	113,083	27	
9020 From Rural Services Basic	28					1,960,393				1,960,393	1,871,511	1,796,063	28	
90xx From Other Budgetary Funds	29									0		2,339	29	
Subtotal (lines 27 - 29)	30	0	0	0	0	2,134,003	0	0	0	2,134,003	2,038,060	1,911,485	30	
91xx PROCEEDS\GEN LONG-TERM DEBT	31									0			31	
92xx PROCEEDS\GEN FIXED ASSET SALES	32					15,000	600,000			615,000	25,000	219,226	32	
Total Revenues and Other Sources	33	6,164,377	1,799,386	1,138,456	2,833,250	0	6,230,148	1,175,700	700,000	0	20,041,317	18,808,996	20,698,484	33
BEGINNING FUND BALANCE JULY 1,	34	2,696,469	670,776	1,670,119	290,908		737,425	733,553	200,291		6,999,541	6,033,342	5,109,695	34
TOTAL RESOURCES	35	8,860,846	2,470,162	2,808,575	3,124,158	0	6,967,573	1,909,253	900,291	0	27,040,858	24,842,338	25,808,179	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0	0	0	0	0	0	430	36	

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

County Name: Winnechick

County No: 96  
03-22-2013

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)		
<b>LAW ENFORCEMENT PROGRAM</b>													
1000 - Uniformed Patrol Services	1	740,900	173,291							914,191	863,790	837,606	1
1010 - Investigations	2		2,650							2,650	2,650	1,366	2
1020 - Unified Law Enforcement	3	550								550	525		3
1030 - Contract Law Enforcement	4									0			4
1040 - Law Enforcement Communications	5	203,101								203,101	187,256	167,739	5
1050 - Adult Correctional Services	6	568,800	160,645							729,445	714,625	666,428	6
1060 - Administration	7	219,354	48,700							268,054	240,890	225,593	7
Subtotal	8	1,732,705	385,286	0	0	0	0	0	0	2,117,991	2,009,736	1,898,732	8
<b>LEGAL SERVICES PROGRAM</b>													
1100 - Criminal Prosecution	9	279,247	36,299							315,546	300,804	293,613	9
1110 - Medical Examinations	10	40,000								40,000	33,000	21,803	10
1120 - Child Support Recovery	11									0			11
Subtotal	12	319,247	36,299	0	0	0	0	0	0	355,546	333,804	315,416	12
<b>EMERGENCY SERVICES</b>													
1200 - Ambulance Services	13									0			13
1210 - Emergency Management	14	1,500	50,528							52,028	50,028	59,728	14
1220 - Fire Protection and Rescue Services	15									0			15
1230 - E911 Service Board	16									0			16
Subtotal	17	1,500	50,528	0	0	0	0	0	0	52,028	50,028	59,728	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>													
1400 - Physical Operations	18		1,800							1,800	1,683	1,722	18
1410 - Research & Other Assistance	19		2,100							2,100	2,000	1,852	19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	3,900	0	0	0	0	0	0	3,900	3,683	3,574	21
<b>COURT PROCEEDINGS PROGRAM</b>													
1500 - Juries & Witnesses	22		900							900			22
1510 - (Reserved)	23												23
1520 - Detention Services	24		3,000							3,000	1,000	1,594	24
1530 - Court Costs	25	2,800	4,000							6,800	6,800	1,870	25
1540 - Service of Civil Papers	26		500							500			26
Subtotal	27	2,800	8,400	0	0	0	0	0	0	11,200	7,800	3,464	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29		2,500							2,500	1,000	762	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		18,000							18,000	18,000	7,658	30
Subtotal	31	0	20,500	0	0	0	0	0	0	20,500	19,000	8,420	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	2,056,252	504,913	0	0	0	0	0	0	2,561,165	2,424,051	2,289,334	32

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

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)		
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>													
3000 - Personal & Family Health Services	1	287,154	71,540							358,694	436,344	418,829	1
3010 - Communicable Disease Prevention & Control Services	2	32,800								32,800	30,800	80,156	2
3020 - Sanitation	3				69,339			35,000		104,339	93,539	67,521	3
3040 - Health Administration	4	230,614	45,418							276,032	265,246	282,565	4
3050 - Support of Hospitals	5									0			5
Subtotal	6	550,568	116,958	0	69,339	0	0	35,000	0	771,865	825,929	849,071	6
<b>SERVICES TO POOR PROGRAM</b>													
3100 - Administration	7	104,777								104,777	101,207	93,322	7
3110 - General Welfare Services	8	81,650								81,650	81,650	76,321	8
3120 - Care in County Care Facility	9	1,000								1,000	1,000		9
Subtotal	10	187,427	0	0	0	0	0	0	0	187,427	183,857	169,643	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>													
3200 - Administration	11	103,355	29,129							132,484	126,624	117,687	11
3210 - General Services to Veterans	12	77,208								77,208	70,558	54,156	12
Subtotal	13	180,563	29,129	0	0	0	0	0	0	209,692	197,182	171,843	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>													
3300 - Youth Guidance	14									0			14
3310 - Family Protective Services	15		21,000							21,000	11,500	7,418	15
3320 - Services for Disabled Children	16									0			16
Subtotal	17	0	21,000	0	0	0	0	0	0	21,000	11,500	7,418	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>													
3400 - Services to the Elderly	18	182,047	57,519							239,566	248,075	226,174	18
3410 - Other Social Services	19	3,000								3,000	3,000	3,000	19
3420 - Soc Serv Bus Operations	20									0			20
Subtotal	21	185,047	57,519	0	0	0	0	0	0	242,566	251,075	229,174	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>													
3500 - Treatment Services	22		6,000							6,000	6,000	3,279	22
3510 - Preventive Services	23		11,250							11,250	18,372	17,058	23
Subtotal	24	0	17,250	0	0	0	0	0	0	17,250	24,372	20,337	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	1,103,605	241,856	0	69,339	0	0	35,000	0	1,449,800	1,493,915	1,447,486	25

**SERVICE AREA 4  
MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES**

SERVICES TO PERSONS WITH:	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>											
400X - Information & Education Services	1							0	3,450	779	
402X - Coordination Services	2							0		2	
403X - Personal & Environmental Sprt	3							0		3	
404X - Treatment Services	4							0	158,700	135,025	
405X - Vocational & Day Services	5							0		5	
406X - Lic/Certified Living Arrangements	6							0		6	
407X - Inst/Hospital & Commit Services	7							0	45,979	39,918	
Subtotal	8	0	0	0	0	0	0	0	208,129	175,722	
<b>41XX - CHRONIC MENTAL ILLNESS</b>											
410X - Information & Education Services	9							0	3,450	9,533	
412X - Coordination Services	10							0	10,200	27,656	
413X - Personal & Environmental Sprt	11							0	20,000	29,985	
414X - Treatment Services	12							0	6,000	10,337	
415X - Vocational & Day Services	13							0	5,700	26,817	
416X - Lic/Certified Living Arrangements	14							0	364,622	240,024	
417X - Inst/Hospital & Commit Services	15							0	26,243	94,662	
Subtotal	16	0	0	0	0	0	0	0	436,215	439,014	
<b>42XX - MENTAL RETARDATION</b>											
420X - Information & Education Services	17							0	3,200		
422X - Coordination Services	18							0	7,000	53,234	
423X - Personal & Environmental Sprt	19							0	25,000	189,102	
424X - Treatment Services	20							0		20	
425X - Vocational & Day Services	21							0	78,000	208,005	
426X - Lic/Certified Living Arrangements	22							0	242,713	1,175,139	
427X - Inst/Hospital & Commit Services	23							0	33,075	158,469	
Subtotal	24	0	0	0	0	0	0	0	388,988	1,783,949	
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>											
430X - Information & Education Services	25							0	3,200		
432X - Coordination Services	26							0	4,810	4,888	
433X - Personal & Environmental Sprt	27							0	10,614	9,534	
434X - Treatment Services	28							0			
435X - Vocational & Day Services	29							0	30,029	29,926	
436X - Lic/Certified Living Arrangements	30							0		4,436	
437X - Inst/Hospital & Commit Services	31							0			
Subtotal	32	0	0	0	0	0	0	0	48,653	48,784	
<b>44XX - GENERAL ADMINISTRATION</b>											
4411 - Direct Administration	33		142,001					142,001	131,344	127,710	
4412 - Purchased Administration	34		1,094,015					1,094,015	6,075	483,282	
Subtotal	35	0	1,236,016	0	0	0	0	1,236,016	137,419	610,992	
<b>45XX - COUNTY PRVD CASE MGMT</b>											
Subtotal	36							0			
<b>46XX - COUNTY PRVD SERVICES</b>											
Subtotal	37							0			
<b>47XX - BRAIN INJURY</b>											
470X - Information & Education Services	38							0			
472X - Coordination Services	39							0			
473X - Personal & Environmental Sprt	40							0			
474X - Treatment Services	41							0			
475X - Vocational & Day Services	42							0			
476X - Lic/Certified Living Arrangements	43							0			
477X - Inst/Hospital & Commit Services	44							0			
Subtotal	45	0	0	0	0	0	0	0	0	0	
<b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>	46	0	0	1,236,016	0	0	0	0	1,236,016	1,219,404	3,058,461



**SERVICE AREA 6  
 COUNTY ENVIRONMENT AND EDUCATION**

County Name: Winneshiek County No: 96  
03-22-2013

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2013/2014 (K)	Re-estimated 2012/2013 (L)	Actual 2011/2012 (M)
<b>ENVIRONMENTAL QUALITY PROGRAM</b>											
6000 - Natural Resources Conservation	1	7,000		34,462					41,462	35,344	29,078
6010 - Weed Eradication	2			17,042					17,042	17,017	13,661
6020 - Solid Waste Disposal	3	381,771	45,030	431,770					858,571	817,210	819,063
6030 - Environmental Restoration	4								0		
Subtotal	5	388,771	45,030	483,274	0	0	0	0	917,075	869,571	861,802
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>											
6100 - Administration	6	69,674	16,668						86,342	78,828	78,335
6110 - Maintenance & Operations	7	205,412	30,363						235,775	219,874	218,554
6120 - Recreation & Environmental Educ.	8	57,071	12,630						69,701	76,283	53,399
Subtotal	9	332,157	59,661	0	0	0	0	0	391,818	374,985	350,288
<b>ANIMAL CONTROL PROGRAM</b>											
6200 - Animal Shelter	10								0		
6210 - Animal Bounties & State Apiarist Expenses	11			2,000					2,000	2,000	1,987
Subtotal	12	0	0	2,000	0	0	0	0	2,000	2,000	1,987
<b>COUNTY DEVELOPMENT PROGRAM</b>											
6300 - Land Use & Building Controls	13			71,993					71,993	83,062	111,895
6310 - Housing Rehabilitation & Develop.	14								0		
6320 - Economic Development	15	69,270							69,270	82,211	69,270
Subtotal	16	69,270	0	71,993	0	0	0	0	141,263	165,273	181,165
<b>EDUCATIONAL SERVICES PROGRAM</b>											
6400 - Libraries	17			117,477					117,477	112,150	109,931
6410 - Historic Preservation	18	8,400							8,400	7,000	10,800
6420 - Fair & 4-H Clubs	19	5,000							5,000	5,000	6,000
6430 - Fairgrounds	20	5,000							5,000	5,000	6,000
6440 - Memorial Halls	21								0		
6450 - Other Educational Services	22	17,500							17,500	12,500	12,500
Subtotal	23	35,900	0	117,477	0	0	0	0	153,377	141,650	145,231
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>											
6500 - Property	24								0		
6510 - Buildings	25								0		
6520 - Equipment	26								0		
6530 - Public Facilities	27								0		
Subtotal	28	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	29	826,098	104,691	674,744	0	0	0	0	1,605,533	1,553,479	1,540,473

**SERVICE AREA 7  
 ROADS & TRANSPORTATION**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2013/2014 (K)	2012/2013 (L)	2011/2012 (M)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1					209,910			209,910	171,168	180,835	1
7010 - Engineering	2					461,180			461,180	373,000	407,498	2
Subtotal	3	0	0	0	0	671,090	0	0	671,090	544,168	588,333	3
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts	4					101,500			101,500	125,000	90,898	4
7110 - Roads	5					2,307,750			2,307,750	1,944,750	2,285,487	5
7120 - Snow & Ice Control	6					643,000			643,000	613,000	507,611	6
7130 - Traffic Controls	7					234,500			234,500	285,000	311,552	7
7140 - Road Clearing	8			113,000		37,000			150,000	153,000	274,905	8
Subtotal	9	0	0	113,000	0	3,323,750	0	0	3,436,750	3,120,750	3,470,453	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment	10					345,000			345,000	350,000	196,756	10
7210 - Equipment Operations	11					1,228,100			1,228,100	1,342,000	1,238,747	11
7220 - Tools, Materials & Supplies	12					111,100			111,100	126,900	128,985	12
7230 - Real Estate & Buildings	13					81,000			81,000	93,000	50,348	13
Subtotal	14	0	0	0	0	1,765,200	0	0	1,765,200	1,911,900	1,614,836	14
<b>MASS TRANSIT PROGRAM</b>												
7300 - Air Transportation	15								0			15
7310 - Ground Transportation	16								0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	113,000	0	5,760,040	0	0	5,873,040	5,576,818	5,673,622	18

**SERVICE AREA 8  
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: Winneshiek County No: 96  
03-22-2013

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2013/2014 (K)	2012/2013 (L)	2011/2012 (M)	
<b>REPRESENTATION SERVICES PROGRAM</b>												
8000 - Elections Administration	1	94,950							94,950	83,045	44,381	1
8010 - Local Elections	2	22,000							22,000		16,067	2
8020 - Township Officials	3			15,000					15,000	14,000	10,960	3
Subtotal	4	0	116,950	0	15,000	0	0	0	131,950	97,045	71,408	4
<b>STATE ADMINISTRATIVE SERVICES</b>												
8100 - Motor Vehicle Registrations & Licensing	5	95,260	33,460						128,720	101,960	99,084	5
8101 - Drivers License Services	6	92,914	34,923						127,837	118,807	110,739	6
8110 - Recording of Public Documents	7	139,341	42,878				5,000		187,219	180,569	173,096	7
Subtotal	8	327,515	111,261	0	0	0	5,000	0	443,776	401,336	382,919	8
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	9	327,515	228,211	0	15,000	0	5,000	0	575,726	498,381	454,327	9

**SERVICE AREA 9  
 ADMINISTRATION**

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Srvcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget	Re-estimated	Actual	
									2013/2014 (K)	2012/2013 (L)	2011/2012 (M)	
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>												
9000 - General County Management	1	267,849	66,038						333,887	317,953	372,548	1
9010 - Administrative Management Services	2	192,242	59,765						252,007	238,444	235,256	2
9020 - Treasury Management Services	3	109,365	31,173						140,538	135,503	137,167	3
9030 - Other Policy & Administration	4	174,500	175,000						349,500	344,950	370,452	4
Subtotal	5	743,956	331,976	0	0	0	0	0	1,075,932	1,036,850	1,115,423	5
<b>CENTRAL SERVICES PROGRAM</b>												
9100 - General Services	6	282,188	23,201						305,389	358,462	281,209	6
9110 - Information Technology Services	7	225,250	16,358						241,608	187,635	59,190	7
9120 - GIS Systems	8	69,710	17,760						87,470	85,452		8
Subtotal	9	577,148	57,319	0	0	0	0	0	634,467	631,549	340,399	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
9200 - Tort Liability	10		59,000						59,000	59,000	54,296	10
9210 - Safety of Workplace	11		277,000						277,000	258,000	232,340	11
9220 - Fidelity of Public Officers	12	900							900	900	861	12
9230 - Unemployment Compensation	13	8,500							8,500		313	13
Subtotal	14	9,400	336,000	0	0	0	0	0	345,400	317,900	287,500	14
<b>TOTAL - ADMINISTRATION</b>	15	1,330,504	725,295	0	0	0	0	0	2,055,799	1,986,299	1,743,322	15

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	County Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget	Re-estimated	Actual	
											2013/2014 (K)	2012/2013 (L)	2011/2012 (M)	
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	1	5,500									5,500	3,390	14,004	1
0020 - Interest on Short-Term Debt	2										0			2
0030 - Other Nonprogram Current	3										0			3
0040 - Other County Enterprises	4										0			4
<b>TOTAL - NONPROGRAM CURRENT</b>	5	5,500	0	0	0	0	0	0	0	0	5,500	3,390	14,004	5
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal	6										0			6
0110 - Interest	7										0			7
<b>TOTAL - LONG-TERM DEBT SERVICE</b>	8	0	0	0	0	0	0	0	0	0	0	0	0	8
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction	9	1,500,000				776,000					2,276,000	754,000	1,598,059	9
0210 - Conservation Land Acquisition/Dev	10										1,000,000	5,000		10
0220 - Other Capital Projects	11	5,000									910,000	290,000	44,264	11
<b>TOTAL - CAPITAL PROJECTS</b>	12	1,505,000	0	0	0	776,000	1,205,000	700,000		0	4,186,000	1,049,000	1,642,323	12
<b>EXPENDITURES SUMMARY</b>														
- Total Public Safety and Legal Services	13	2,056,252	504,913	0	0	0	0	0		0	2,561,165	2,424,051	2,289,334	13
- Total Physical Health and Social Services	14	1,103,605	241,856	0	69,339	0	0	35,000		0	1,449,800	1,493,915	1,447,486	14
- Total Mental Health, MR & DD	15	0	0	1,236,016	0	0	0	0		0	1,236,016	1,219,404	3,058,461	15
- Total County Environment and Education	16	826,098	104,691	0	674,744	0	0	0		0	1,605,533	1,553,479	1,540,473	16
- Total Roads & Transportation	17	0	0	0	113,000	0	5,760,040	0		0	5,873,040	5,576,818	5,673,622	17
- Total Governmental Services to Residents	18	327,515	228,211	0	15,000	0	0	5,000		0	575,726	498,381	454,327	18
- Total Administration	19	1,330,504	725,295	0	0	0	0	0		0	2,055,799	1,986,299	1,743,322	19
- Total Nonprogram Current Expenditures	20	5,500	0	0	0	0	0	0		0	5,500	3,390	14,004	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0		0	0	0	0	21
- Total Capital Projects	22	1,505,000	0	0	0	776,000	1,205,000	700,000		0	4,186,000	1,049,000	1,642,323	22
<b>TOTAL - ALL EXPENDITURES (lines13-24)</b>	23	7,154,474	1,804,966	1,236,016	872,083	0	6,536,040	1,245,000	700,000	0	19,548,579	15,804,737	17,863,352	23
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
- To General Supplemental	24										0			24
- To Rural Services Supplemental	25				1,960,393						0			25
- To Secondary Roads	26	173,610									2,134,003	2,038,060	1,909,146	26
- To Other Budgetary Funds	27										0		2,339	27
<b>TOTAL OPERATING TRANSFERS OUT</b>	28	173,610	0	0	1,960,393	0	0	0	0	0	2,134,003	2,038,060	1,911,485	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29										0			29
Increase (Decrease) In Reserves (GAAP Budgets)	30										0			30
- Fund Balance - Nonspendable	31										0			31
- Fund Balance - Restricted	32		665,196	1,572,559	291,682		431,533	664,253	200,291		3,825,514			32
- Fund Balance - Committed	33										0			33
- Fund Balance - Assigned	34										0			34
- Fund Balance - Unassigned	35	1,532,762	0	0	0	0	0	0	0	0	1,532,762	6,999,541	6,033,342	35
<b>TOTAL ENDING FUND BALANCE - JUNE 30,</b>	36	1,532,762	665,196	1,572,559	291,682	0	431,533	664,253	200,291	0	5,358,276	6,999,541	6,033,342	36
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	37	8,860,846	2,470,162	2,808,575	3,124,158	0	6,967,573	1,909,253	900,291	0	27,040,858	24,842,338	25,808,179	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**

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 (I)
			2013/2014 (D)	2013/2014 (E)	2013/2014 (F)	2013/2014 (G)		
1 Rural Development / Burr Oak Sewer	105,000	04/12/93	2,456	3,770		6,226	6,226	0
2 Rural Development / Festina Sewer	132,000	04/26/00	2,250	5,092		7,342	7,342	0
3 Ikon Lease Agreement	16,148	09/24/12	3,230			3,230	3,230	0
4 Pitney Bowes Lease	29,997	03/15/11	5,999			5,999	5,999	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
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			13,935	8,862	0	22,797	22,797	0
<b>This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service</b>								
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	0	0