

County of Story, Iowa

Fiscal Year 2009

Adopted

Annual Budget

Board of Supervisors

Jane Halliburton, Chairperson

Wayne Clinton, Supervisor

James Strohman, Supervisor



Prepared by Story County Auditor's Office

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March 2008

The fiscal year 2009 (FY09) budget for Story County, Iowa is respectfully submitted. Resources have been allocated in accordance with the County's standing policy to ascertain that *expenditures are necessary, reasonable, and in the interest of the public welfare*. The FY09 budget was developed with the following objectives for both long-range and short-term goals:

- Continue current level of service
- Preserve levy rates from significant increases
- Provide cost-of-living salary increases
- Maintain appropriate fund balances

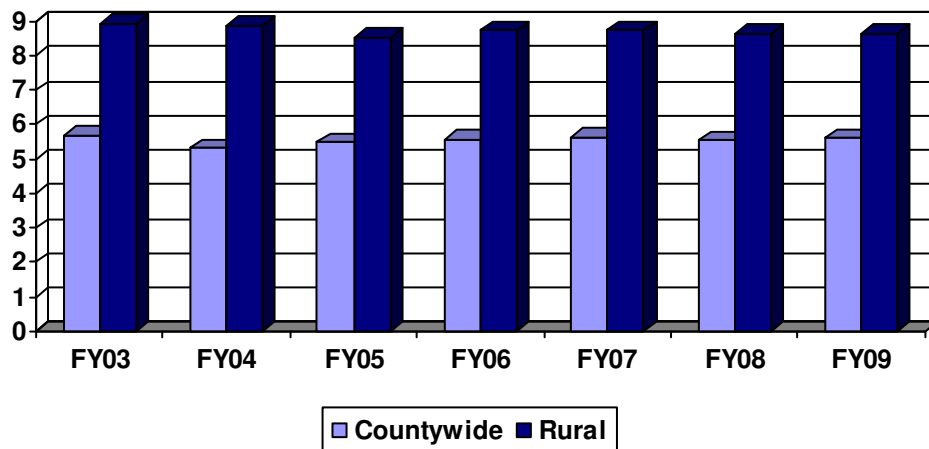
Story County begins each fiscal year by budgeting on a cash basis of accounting, and reports at year-end on a modified accrual basis of accounting. Cash basis accounting recognizes transactions as funds are received or disbursed. Modified accrual basis recognizes revenues in the accounting period in which they become available and measurable, and expenditures in the accounting period in which the liability is incurred.

Revenues for all governmental funds total \$33,127,272, which is an increase of \$610,520 or 1.88% from the FY08 adopted budget.

Expenditures for all governmental funds total \$37,642,970, which is an increase of \$2,868,793 or 8.25% from the FY08 budget.

Governmental funds include 1) the General Fund, 2) the Special Revenue Funds, such as Mental Health, Rural Services, and Secondary Roads, 3) the Debt Service Fund, and 4) the Capital Project Fund.

A consistent levy rate for Story County citizens is a primary goal each budget year. The consolidated levy rate for FY09 is \$8.6442. This is identical to the FY08 consolidated levy rate. The consolidated rate is comprised of two levies; the countywide and the rural services. Though the consolidated levy rate remained the same, the countywide rate increased from \$5.53799 in FY08 to \$5.60260 in FY09. The rural service levy rate decreased from \$3.10621 in FY08 to \$3.04160 in FY09. A history of Story County's consistent rate is shown in the following graph:



Maintaining a consistent levy rate is a continual challenge with property valuation fluctuation. However, FY09 has an increase in both the countywide and the rural service valuations. Countywide valuation increased from \$2,906,429,321 in FY08 to \$2,976,349,976 in FY09. Rural services valuation increased from \$557,012,462 in FY08 to \$599,150,542 in FY09.

Each year, the value of property that is subject to taxation is reduced by the rollback, the common name for statewide limitations on the annual valuation growth of property classes. The rollback comparison for FY09 and FY08 is as follows:

Property Class	FY09	FY08
Residential	44.08%	45.56%
Agricultural	90.10%	none
Commercial	99.73%	none
Industrial	none	none

Story County property valuation consists of 73% residential property, 5% agricultural land and buildings, 19% commercial property, and 3% industrial property. The FY09 assessment limitations reduced Story County budget capacity by approximately 11% compared to FY08.

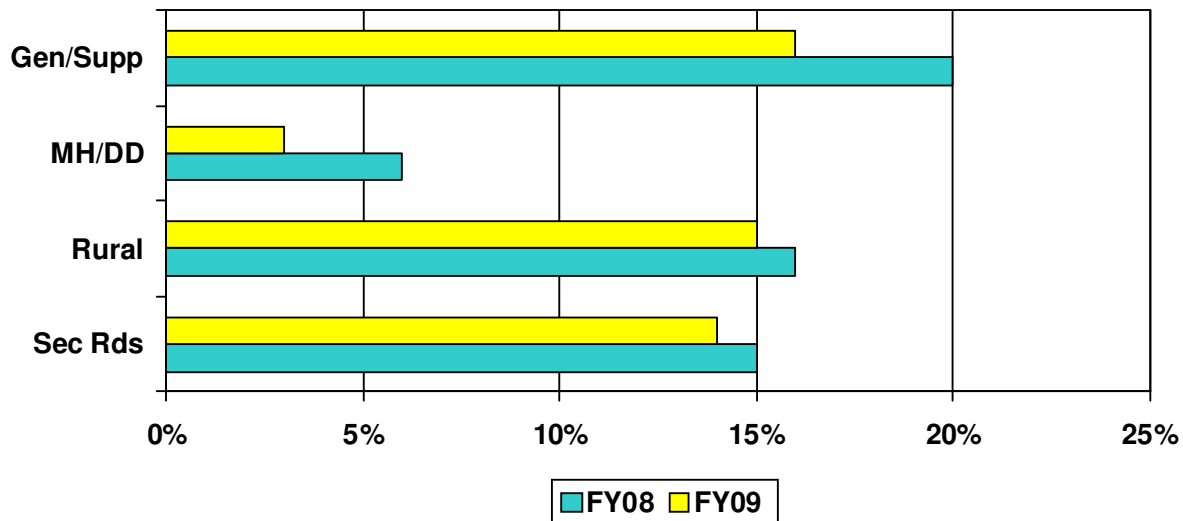
Story County has a policy of budgeting a 25% General Fund ending balance. The General Fund is the main operating fund for the County, and is supported primarily through property taxes, with payable dates in September and March. A 25% ending fund balance allows the County to operate efficiently during the first quarter of the fiscal year. However, Story County is budgeting a 16% ending fund balance for FY09 in order to maintain the consistent levy rate and to accommodate other budget priorities.

Other funds that receive monthly allocations carry a lower ending balance. The Rural Services Fund receives Local Option Sales Tax (LOST) revenues. The Secondary Roads Fund receives road use tax funds (RUTF). The budgeted FY09 ending fund balances are 15% and 14% respectively.

Budgeting for the Mental Health (MH) Fund ending balance is a significant challenge each year. The State bases its allocation decision for the current fiscal year on the accrued ending fund balance for the previous fiscal year. Story County planned for an ending fund balance of 17% for FY07, but the actual accrued balance was 9.06%. This affected the FY08 budgeted State allocation by an additional \$2,770,000 which will positively affect the FY08 ending fund balance, but most likely will make Story County ineligible for funds in FY09. Given the numerous mandates within this fund, the increase poses a budget challenge for the remainder of this fiscal year. The FY09 ending fund balance for MH is budgeted at 3%.

Following is a comparison for the budgeted ending fund balances for FY08 and FY09:

Fund	FY09	FY08
General/Supplemental	16%	20%
MH/DD	3%	6%
Rural	15%	16%
Secondary Roads	14%	15%



Story County budgeted an operating transfer from the General Fund in the amount of \$450,000 which is a levy of .15119 on the countywide valuation. The maximum allowed by the *Code of Iowa* is .16875. The operating transfer from the Rural Services Fund to the Secondary Roads is budgeted at \$1,600,000 which is a levy of 2.67044 on the rural valuation. The maximum allowed by the *Code of Iowa* is 3.00375. The County must provide at least 75% of the maximum in order to maintain the maximum State road use tax dollars.

Designated funds for FY09 include \$7,500 in the General Fund for Analysis of Social Services Evaluation Team (ASSET) funding and \$29,497 in the Rural Fund which represents the unallocated 40% Local Option Sales Tax (LOST) that is used for general county betterment in the unincorporated area.

Story County maintained the same level of services as required by law, and as expected by residents. No new programs or initiatives were added for FY09. Expenditures are increasing approximately 9% from FY08 for the reasons as listed below:

Department	% Increase	Reason:
Public Safety/Legal Services	7.1%	salary and operating increases
Mental Health	6.9%	mandated service and salary increases
County Environment	14.0%	salary increases, new seed storage building
Government Services	6.7%	general election costs, salary increases
Capital Projects	154.0%	road construction, administration building roof, trails

Salary for most Story County employees and department heads is budgeted to increase 2-3%. Salary for elected officials is budgeted based on the recommendation from the compensation board. This recommendation included a \$2,000 increase for all elected officials, with an additional stipend of \$1,000 for the Chairperson of the Board of Supervisors and \$500 for the Vice-Chairperson.

All funding decisions were made with regard to the best allocation of financial resources, and that each was reasonable, necessary, and in the best interest of public welfare. Story County has adopted a budget that addresses the requirements and goals, without a significant increase to our citizens.

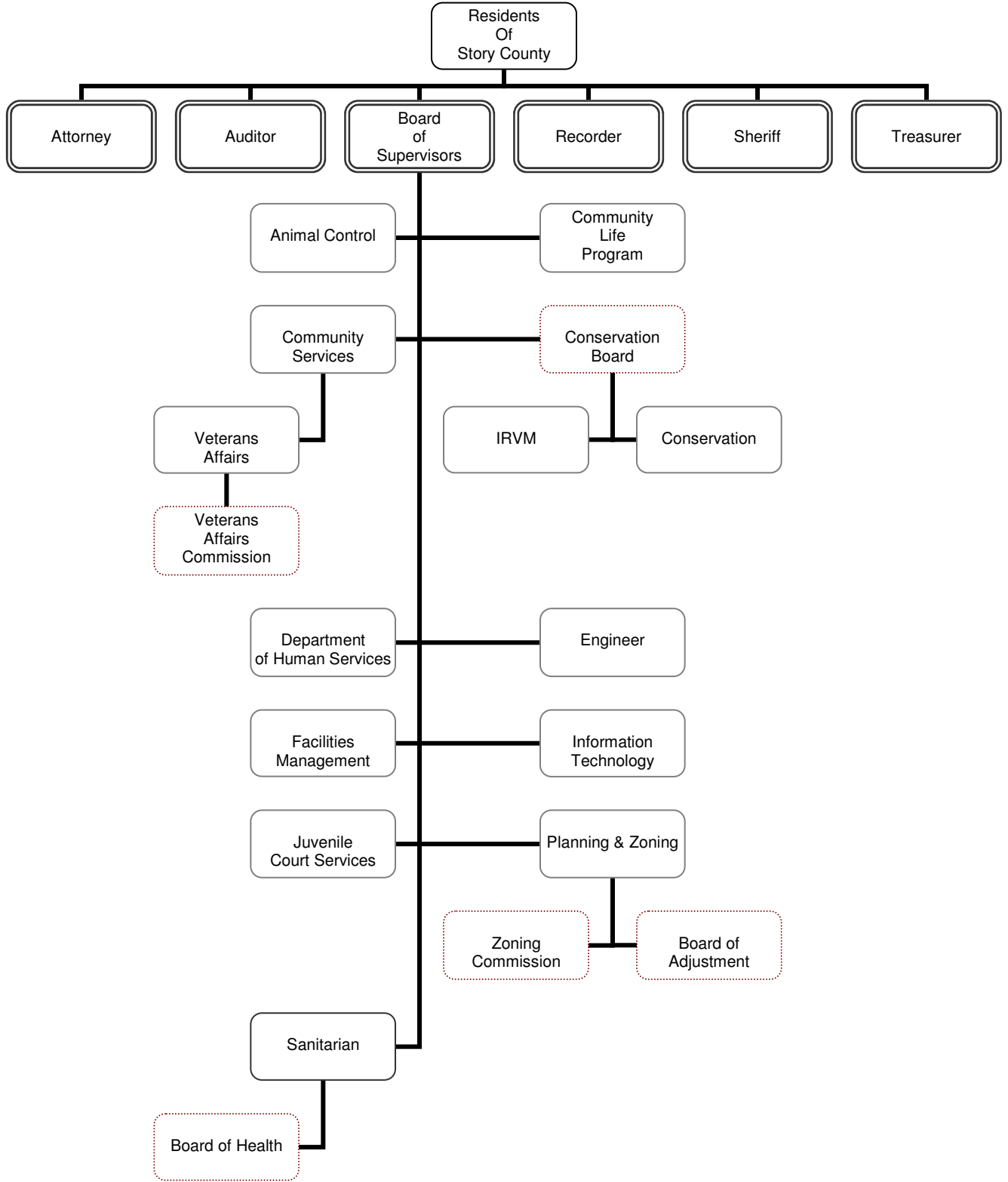
The Board of Supervisors acknowledges and appreciates the assistance of all department heads and elected officials, as well as the financial staff within the various departments for the preparation of the FY09 budget. The challenge of providing broad services to the residents of the county, and maintaining public facilities and infrastructure is on-going. It is accomplished only by cooperatively working together.

Respectfully submitted,

Mary Mosiman, Auditor

Lisa Markley, Assistant Auditor

Organizational Chart



==== = Elected Official • = Board or Commission • — = Department

At a Glance

History

Platted in 1846

Organized and named in 1853

County Seat

Nevada

Form of Government

Citizens elect a three-member Board of Supervisors, an Attorney, an Auditor & Commissioner of Elections, a Recorder, a Sheriff, and a Treasurer. All elected officials serve four-year terms; terms are staggered. One Board member, the Auditor, and the Sheriff run on the same four-year cycle as the Presidential elections. Two Board members, the Attorney, the Recorder, and the Treasurer are elected in the alternate even years.

Land Area

576 square miles

Population

79,981 (as of 2000 United States Census)

Other County Facts

Incorporated Cities	14
Townships	16
County hospitals	1
Acres of parks and natural areas	2,500
Secondary road miles	937
Drainage Districts	121
Taxable Valuation	\$2,976,349,976

General Obligation Bond Rating

Moody's—Aa2

Tax Rates and Fees

County Property Tax per \$1,000 Taxable Valuation - Urban Residents	\$5.60
County Property Tax per \$1,000 Taxable Valuation - Rural Residents	\$8.64
Local Option Sales Tax	1%



What's the Story?

Story County was originally native prairie with the exception of some groves along the larger streams in the area. In 1846, surveyors established the county's boundaries, describing 576 square miles and containing 16 townships.

Named in 1853 for Supreme Court Justice Joseph Story, the first European settlers in the county were transplants from Indiana, New York, and Pennsylvania. Later, many Norwegians, Germans and Danes arrived directly from their native lands. A large population influx occurred during the 1850s. No record for Story County exists in the 1850 Federal Census, but figures from the State of Iowa put the population at 214 in 1852. By 1860, the population had increased to 4,501. Three commissioners, appointed by the Iowa legislature, selected the county seat on June, 27 1853. They chose a site located in the center of the county, platted later that year as the City of Nevada. The town prospered with the arrival of the railroad in 1864. The establishment of the Lincoln Highway in 1913 contributed to the further growth of the town and the county.

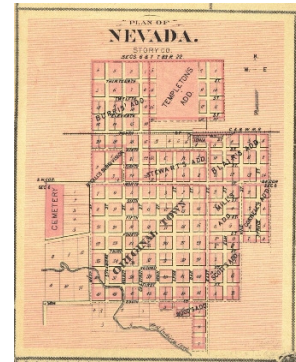


Joseph Story

Nevada was named after the Sierra Nevada mountain range in western California. What does the Sierra Nevada have to do with Iowa, you may ask? Inspired by his participation in the California Gold Rush, Commissioner Joseph Thrift, suggested the name. The town was named several years before the territory and eventual state of Nevada.

On April 4, 1853, the county held its first election. Citizens cast sixty-three votes, electing the following officers: County Judge, Clerk, Treasurer and Recorder, Sheriff, School Fund Commissioner, Surveyor, and Coroner.

Cheap and productive farm land attracted early settlers, but the county grew more slowly than surrounding areas due to its many lowlands, marshes, and sloughs. Boggy conditions hindered the development of large farm tracts, roads and railroads. The installation of drainage tile solved this problem; today there are 121 active drainage districts within Story County, including 22 joint districts with adjacent counties.



More than anything else, railroad construction helped expand Story County; the county supported development by donating more than 6,700 acres for right-of-way. Arriving in the county in 1864, railroads were such a decisive factor in determining the location of towns that several communities moved to be closer to the rail line. Some flourishing little towns bypassed by the railroad soon disappeared. By the end of the 1880s, every farmer lived within six miles of markets and shipping accommodations.

Although Nevada was long the population center of the county, Ames was more widely known because of its busy railroad depot. An early contender for the county seat, Ames's ambitions took a different turn when, in June of 1859, the state selected it as the site of the Iowa Agricultural College and Farm (later Iowa State University). Currently Story County's business and research core, Ames contains almost two-thirds of its residents.

The county built its first courthouse in Nevada in 1856. Destroyed by fire in 1863, it was replaced by a similar building. A third courthouse, built on a grander scale, was completed in 1877. The current courthouse, dedicated in 1968, was renamed the Administration Building in 2002 following the construction of the new Justice Center. It completed an extensive interior renovation in 2007.

Story County Today

Population

With 79,981 residents as of the 2000 Census, Story County is the ninth most populous county in the state with a median age of 26.5. 71,114 people reside in its 14 incorporated cities and 8,867 live in rural areas. Its urban center is the city of Ames with a population of 50,731. From 1990 to 2000, Story County's population increased 7.7 percent. Iowa's population increased by 5.4 percent during the same period.

Government

Story County is governed by a Board of Supervisors, comprised of three officials elected at-large for four-year staggered terms. The positions of Sheriff, Auditor, Attorney, Recorder, and Treasurer are also elected and officials serve four-year terms.

Education

There are 10,530 children attending 29 public schools in seven school districts in the county. There are 26,160 students enrolled in undergraduate, graduate or professional degree programs. Ninety-six percent of the county's adult population has a high school diploma and 48.3% have earned a bachelor's degree or higher.

Transportation

Each day in Story County, 45,088 employees go to work. Seventy-seven percent of workers drive alone, 20 percent use public transportation, walk, bike or carpool, and three percent work from home.

Story County is a member of The Heart of Iowa Regional Transit Agency (HIRTA), organized under Iowa's Chapter 28E to serve as the public transit service provider for Boone, Dallas, Jasper, Madison, Marion, Story, and Warren counties. The mission of HIRTA is to enhance quality of life, enable access to employment and education, and promote independent lifestyles. HIRTA public transit service is available to anyone in the seven county region, including persons with disabilities as required by the Americans with Disabilities Act (ADA). Nearly 100 percent of the HIRTA vehicle fleet is ADA accessible. Rides are provided on-demand with door-to-door service; trips must be scheduled 24 hours in advance. In Story County, HIRTA services are provided via a contract with Heartland Senior Services, Inc.

CyRide, the Ames bus system, is a partnership between the city, Iowa State University, and ISU's Government of the Student Body. CyRide operates ten fixed routes, a Dial-A-Ride service for persons with disabilities, and a late-night service called Moonlight Express. The fixed routes and Dial-A-Ride operate every day of the year except Thanksgiving, Christmas, and New Year's Day. Moonlight Express operates on Friday and Saturday nights when Iowa State University is in session.

Ames and Iowa State University have 55.6 miles of bike and pedestrian paths. Story County Conservation maintains 55 miles of hiking, biking and equestrian trails. The county has 8.5 miles of dedicated bike lanes on its secondary roads.

Economy

Located in the heart of the state and the nation, Story County contains highly productive people and boasts a diverse economic base of industrial, agricultural, educational and commercial enterprises. As of March 2008, the unemployment rate in the county is 2.7% as compared to the state-wide rate of 3.5%. The largest segment of employment is in management and professional occupations with a varied blend of agricultural, industrial, sales and service-based companies. The median household income is \$40,471 and the median family income is \$62,395.

Story County is home to Iowa State University, one of the nation's leading research centers. Along with the university, state and federal institutions are the largest employers in the county. The U.S Department of Agriculture's National Animal Disease Center, the U.S. Department of Energy's Ames Laboratory (a major materials research and development facility) and the main offices of the Iowa State Department of Transportation are all located in Ames.

The private ISU Research Park is home to more than 40 employers and 800 workers. It is also one of the top ten contributors to the county's property tax base.

Manufacturing employers include 3M (industrial abrasives), Sauer-Danfoss (hydraulics), Burke (prepared foods) and Ball (canning jars and plastic bottles). The local Barilla factory, another top tax payer, produces 300 million pounds of pasta per year.

Other top property tax contributors include the large retail centers in Ames, the owners of McFarland Clinic (the county's largest private medical facility), Campus Investors IS LLC (owner of several apartment complexes) and Asgrow Seed Company (a soybean subsidiary of Monsanto).

The national housing crisis came home to Story County this spring when Pella shuttered its plant in Story City. After ten years of producing residential windows and doors, the facility closed its doors permanently in March 2008. Some workers were relocated to another Iowa factory, others found jobs with local manufacturers.

Future Trends

Currently under construction in Nevada is Lincolnway Energy, LLC, a dry mill fuel ethanol plant. The production facility is designed for a 50 million gallon annual capacity. Lincolnway Energy will be one of the first plants to utilize clean coal burning technology as an alternative fuel in Iowa. The plant is in its third year of a 20-year tax rebate agreement offered through Nevada's tax increment finance (TIF) program. It is also eligible for additional state tax credits for producers of alternative fuels.

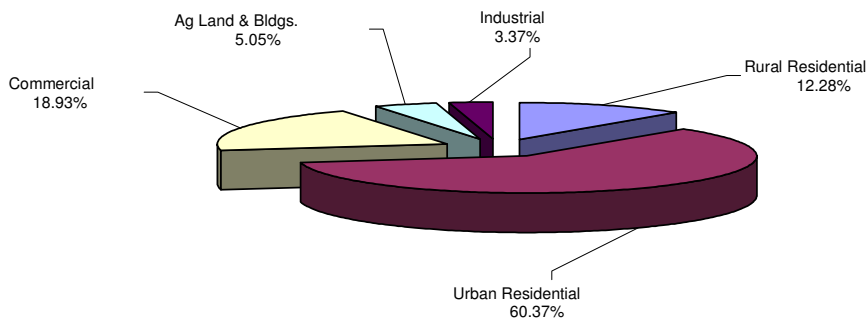
Northeast Story County will soon be home to a 100-turbine wind farm. Story Wind LLC, a subsidiary of Florida Power and Light (FPL), received project approval from the county in the fall of 2007. FPL is the largest owner and operator of wind farms in North America and has been in negotiations with various farms in Story County since 2003. The landowners will collectively receive about \$600,000 a year in reimbursements for the use of their land. The finished project will produce enough electricity for 45,000 homes. The wind farm qualifies for a 20-year period of reduced taxable valuation, capped at 30% of acquisition cost in the seventh year. Like the ethanol plant, it will qualify for renewable energy state tax credits.

Story County is committed to promoting energy efficiency and alternative fuels in both the private and public sectors. Three county buildings (one new construction and two retrofit) use geothermal heating and cooling, along with other energy efficiencies. The Human Services Center was the first county building in Iowa to receive an ENERGY STAR designation. In 2006, the National Association of Counties designated Story County a Sustainable Community. The award recognized exemplary leadership in engaging the private sector in developing and implementing sustainable community initiatives and for incorporating energy-efficient design and products in county buildings.

Valuation Assessments

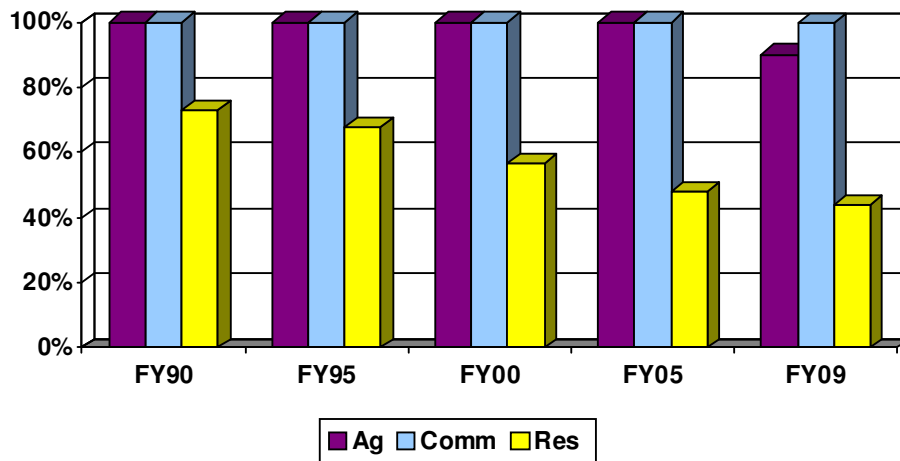
The FY09 budget is based on the taxable valuation of the 2007 assessment year. Countywide, Story County had a valuation increase of 2.41%; rural valuations increased 7.57% from the previous year.

2007 Assessments



Commercial, agriculture land and buildings, and industrial values are taxed at 99.73% for FY09. These currently comprise approximately 27% of the County's assessments.

Urban residential and rural residential assessments comprise around 73% of the County's assessments. Residential property, however, is subject to a "rollback" of taxable valuation. This state mandate, established in 1977, decreases the amount of assessed value subject to taxation. The rollback for FY09 is 44.0803%. This means that if a home is assessed at \$100,000, the tax rate is applied to \$44,080 of that value to calculate the taxes payable. This is a decrease from the FY08 rollback of 45.5596%. The rollback continues to be a principal issue in developing the budget. Recent history of the rollback is shown in the following chart:



Revenues

Revenues for all governmental funds total \$33,127,272, which is an increase of \$610,520 or 1.88% from the FY08 adopted budget. Revenues are projected as follows:

Revenue Source	FY09 Budget	Percent of total revenues	Percent Change from FY08
Property taxes	\$18,216,533	54.99%	3.87%
Intergovernmental	\$10,593,795	31.98%	-0.21%
Local Option & other taxes	\$1,904,409	5.74%	-0.87%
Fees for services	\$1,701,285	5.14%	0.50%
Interest & rentals	\$711,250	2.15%	-3.50%

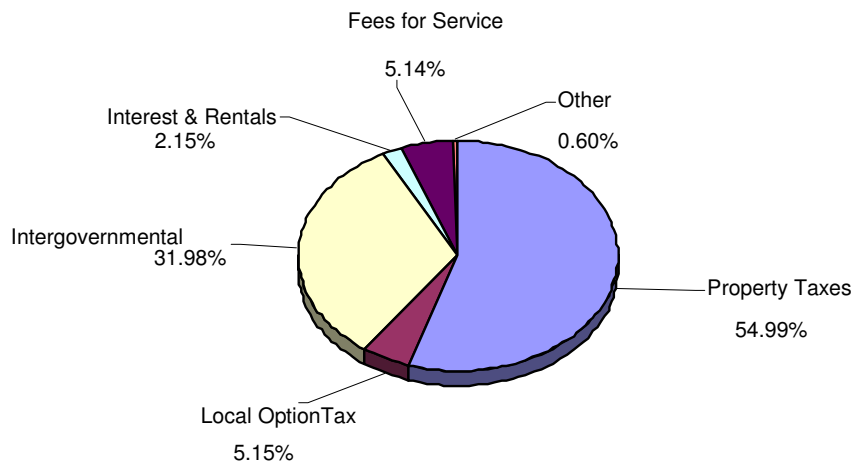
Property taxes account for 54.99% of total revenue. This has historically been the largest source of revenue, with a slight increase of 3.87% from FY08. Property tax estimations are based on taxable value multiplied by the tax rate. The trend in taxes as a percentage of total revenues and in taxes paid by residential homeowners is relatively stable due to the annual budget objective of preserving a consistent levy rate, and maintaining the current level of services.

Intergovernmental revenues account for 31.98% of the total revenue. This is a decrease of \$22,088 or .21% from FY08 due to reduced grant proceeds. Intergovernmental revenues include state and federal grants, state property tax replacements, and reimbursements from local governmental entities. These estimations are based on information received from the respective entity.

Local option sales taxes (LOST) are projected to decrease by \$15,000 or .87% from FY08, whereas *other taxes* are estimated to increase \$5,272 or 1.85%, primarily due to the utility replacement excise tax. LOST estimations are based on information received from the Iowa Department of Revenue.

Fees/Charges for services include fees collected by the Auditor, Recorder, Treasurer, and Sheriff along with fees collected for safety, recreation, and health. Though no new fee structure was implemented, these are projected to slightly increase \$8,505 or .5% from FY08.

A decrease of \$23,165 or 3.5% is budgeted for *interest and rentals* based on the decreased rent from the Mid Iowa Community Action (MICA) organization that rents space within the Story County Human Services Center.



By State of Iowa Defined source codes

Expenditures

Expenditures for FY09 are budgeted at \$37,642,970, an increase of \$2,868,793 or 8.25% from the FY08 adopted budget. Expenditures are projected as follows:

Program Area	FY 09 Amount	Percent of Total Expenditures	Percent Change from FY08
Mental Health	\$9,342,580	24.82%	2.48%
Public Safety & Legal Services	\$8,992,934	23.89%	7.10%
Roads & Transportation	\$4,841,154	12.86%	3.62%
Administration	\$4,544,235	12.07%	3.60%
County Environment & Education	\$2,931,561	7.79%	13.99%
Capital Projects	\$2,003,508	5.32%	154.00%
Health/Social Services	\$1,932,354	5.13%	1.40%
Government Services	\$1,846,826	4.91%	6.65%
Debt Service	\$1,207,818	3.21%	.20%

Mental health expenditures are anticipated to increase by \$226,407 or 2.48% from FY08 due to wages and benefits for direct services staff and an increase in the number of clients served in state-mandated placing.

Public safety and legal service expenditures are budgeted to increase \$596,187 or 7.10% as a result of increased wages and benefits in the Sheriff and Attorney's offices, along with operating increases in the Sheriff's office.

Roads and transportation expenditures are projected to increase by \$169,084 or 3.62% from FY08. Wages and benefits are increasing for staff. An increase is budgeted for construction purposes and new equipment purchases. Tax dollars to be transferred to the Secondary Road fund from the General fund is remaining constant at \$450,000 from FY08. The Rural Services fund transfer is also to increase \$400,000 or 33.33%.

Administration is projected to increase by \$158,016 or 3.60% primarily due to wages and benefits along with utility costs.

County environment and education is budgeted to increase by \$359,755 of 13.99% from FY08 due to wages and benefits, along with continuation of the next phase of the Heart of Iowa Nature trail in the conservation department and a new building for the IRVM seed storage needs.

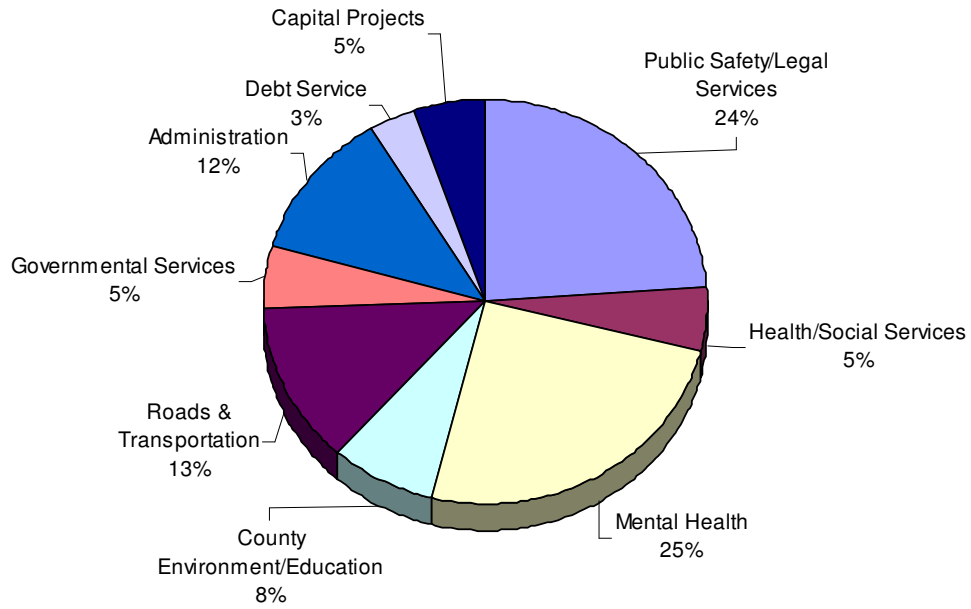
Capital projects is projected to increase \$1,214,848 or 154.04% due to construction for secondary roads projects, Heart of Iowa Nature Trail (grant funded) continuation and a roofing project at the administration building.

Health and social services will increase \$26,627 or 1.40% primarily due to wages and benefits.

Governmental service to residents will increase \$115,166 or 6.65% in FY09 due to the Federal election cycle.

Debt service increases \$2,430 or .20% because of the County's bond payment schedule.

FY09 Expenditures



By State of Iowa Defined Service Areas

Combined Revenue/Expenditure Statement

	Actual 2007	Adopted 2008	Projected 2008	Adopted 2009
Revenues/Sources				
Taxes Levied on Property	\$17,516,426	\$17,662,074	\$17,662,074	\$18,329,730
Less: Uncollected Delinquent Taxes	122,511	0	2,957	0
Less: Credits to Taxpayers	478,768	474,479	469,190	470,098
Net Current Property Tax	16,915,147	17,187,595	17,189,927	17,859,632
Delinquent Property Taxes Collected	2,792	4,050	5,200	4,800
Penalties & Interest on Taxes	174,513	62,164	62,164	62,164
Other County Taxes	2,170,574	2,004,665	2,094,637	1,994,937
Intergovernmental	9,069,123	10,615,883	12,141,452	10,593,795
Licenses and Permits	37,423	26,050	183,550	32,450
Charges for Services	1,715,054	1,666,730	1,734,280	1,701,285
Use of Money & Property	940,758	734,415	892,815	678,800
Miscellaneous	305,802	215,200	308,393	199,409
Subtotal Revenues	\$31,331,186	\$32,516,752	\$34,612,418	\$33,127,272
Other Financing Sources:				
General Long-Term Debt Proceeds	-	-	216,950	-
Operating Transfers In	1,648,202	1,800,000	1,840,000	2,150,000
Proceeds of Fixed Asset Sales	107,900	5,000	0	5,000
Total Revenue & Other Sources	\$33,087,288	\$34,321,752	\$36,669,368	\$35,282,272
Expenditures/Uses				
Public Safety & Legal Services	\$8,100,929	\$8,396,474	\$8,344,321	\$8,992,934
Physical Health & Social Services	1,728,924	1,905,727	1,863,827	1,932,354
Mental Health, MR & DD	8,352,820	9,116,173	9,149,338	9,342,580
County Environment & Education	2,335,147	2,571,806	2,498,522	2,931,561
Roads and Transportation	4,201,352	4,672,070	4,844,709	4,841,154
Government Services to Residents	1,065,720	1,731,660	1,135,385	1,846,826
Administration	4,144,014	4,386,219	4,357,869	4,544,235
Non program-Current	0	0	0	0
Debt Service	1,200,123	1,205,388	1,205,388	1,207,818
Capital Projects	1,154,075	788,660	459,963	2,003,508
Subtotal Expenditures	\$32,283,104	\$34,774,177	\$33,859,322	\$37,642,970
Other Financing Uses:				
Operating Transfers out	1,648,202	1,800,000	1,840,000	2,150,000
Total Expenditures & Other Uses	\$33,931,306	\$36,574,177	\$35,699,322	\$39,792,970

Personnel

Wages and benefits for personnel comprise 50.2% of the total expenditure budget. Staffing for the FY09 budget is increased by 3.75 positions compared to the adopted budget for FY08. Story County currently has 350.25 full-time equivalent positions. Salary and benefit costs of \$18,891,342 represent an increase of 5.43% from the FY08 budget. Annual flexible benefits for the FTEs were unchanged at \$6,600 per person. This amount is used at each employee's discretion to purchase health and dental insurance. Employees may also participate in the pre-tax dependent and medical reimbursement program, and deferred compensation programs. The IPERS rate for regular employees is budgeted to increase for the FY09 budget at a .20% increase for the employee portion and a .30% increase for the employer portion.

Wage increases are budgeted at 3.0% for FY09. The salaries for Elected Officials are determined by the compensation board. In 2007, the state legislature raised the maximum percentage for statutory deputy salaries to 85% of the elected official's salary. The change goes into effect on July 1, 2008. It is at the discretion of each elected official whether or not to budget deputies at the full allowable rate.

A listing of Department Heads and Elected Officials with the FY09 budgeted salary is as follows:

Department	Department Head/Elected Official	FY09 Salary
Animal Control	Sue McCaskey	\$51,809
Attorney	Stephen Holmes	\$109,614
Auditor	Mary Mosiman	\$61,556
Board of Health - Sanitarian	Don Nolting	\$65,015
Board of Supervisors	Jane Halliburton, Wayne Clinton, James Strohman*	\$61,324
Community Life Program (CLP)	Gayla Harken	\$90,631
Community Services	Deb Schildroth	\$69,132
Conservation	Steve Lekwa	\$67,218
Department Human Services	Ken Riedel	
Engineer	Darren Moon	\$88,022
Facilities Manager	Al Hahn	\$86,669
Human Services Center	Al Hahn	
Information Technology	Sandra Hunter	\$81,442
IRVM	Joe Kooiker	\$44,283
Juvenile Court Services	Shirley Faircloth	
Mental Health	Deb Schildroth	
Planning & Zoning	Leanne Harter	\$61,363
Recorder	Sue Vande Kamp	\$61,556
Sheriff	Paul Fitzgerald	\$99,895
Treasurer	David Jamison	\$61,556
Veteran Affairs	Brett McLain	\$34,156

*The Chair stipend is an additional \$1,000; Vice-Chair stipend is an additional \$500

Positions within each department for FY09 and the three previous fiscal years are as follows:

Department	Actual FY06	Actual FY07	Adopted FY08	Actual FY08	Adopted FY09
Animal Control	4.00	4.00	4.00	4.00	4.00
Attorney	21.00	20.00	20.00	21.00	21.00
Auditor	10.75	10.75	10.75	10.75	11.00
Board of Health-Sanitarian	2.75	2.75	2.75	2.75	2.75
Board of Supervisors	6.00	6.00	6.00	5.00	6.00
Community Life Program (CLP)	104.50	100.00	104.50	100.50	104.50
Community Services	1.00	1.00	1.00	1.00	1.00
Conservation	15.50	15.50	15.50	15.50	15.50
Engineer	34.00	34.00	34.00	33.00	33.00
Facilities Management	7.00	7.00	7.00	7.00	7.00
Human Services Center	4.00	4.00	4.00	4.00	4.00
Information Technology	8.00	8.00	8.00	8.00	8.00
IRVM	2.00	2.00	2.00	2.00	2.00
Justice Center Facilities	5.00	6.00	6.00	6.00	6.00
Mental Health	14.50	15.00	15.00	18.00	18.00
Planning & Zoning	4.00	4.00	5.00	5.00	5.00
Recorder	5.50	5.50	5.50	6.00	6.00
Sheriff	82.50	82.50	82.50	82.50	82.50
Treasurer	12.00	12.00	12.00	12.00	12.00
Veteran's Affairs	1.00	1.00	1.00	1.00	1.00
Total Positions	345.00	341.00	346.50	345.00	350.25

Departmental Information

Department: Animal Control

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Charges for Services: Non-Statutory	\$14,717	\$16,553	\$16,000	\$16,000
Use of Money and Property	\$1,015	\$1,836	\$1,000	\$2,100
Miscellaneous	\$7,760	\$4,200	\$2,400	\$2,400
Total Revenues	\$23,492	\$22,589	\$19,400	\$20,500
Expenditures/Uses				
Personal Services	\$174,117	\$171,747	\$177,450	\$182,150
Operating Expenditures	\$45,184	\$43,108	\$47,050	\$49,100
Total Expenditures	\$219,301	\$214,855	\$224,500	\$231,250
Personnel Summary				
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	3.00	3.00	3.00	3.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	4.00	4.00	4.00	4.00

Department Summary: The department provides animal control to Story County residents in the unincorporated area. The Animal Shelter is located two miles outside of Nevada and has three full-time employees and a director. There are ten cities in the county that contract with the department for animal control needs and the 28E service agreements are on a per call basis. The annual adoption rate at the shelter averages 95%.

Funding Source: Rural Fund

Department: Attorney

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Taxes	\$883	\$705	\$250	\$500
Intergovernmental	\$25,846	\$69,107	\$21,200	\$21,200
Charges for Services: Non-Statutory	\$9	\$4	\$2,500	\$0
Miscellaneous	\$1,964	\$4,352	\$3,000	\$3,500
Total Revenues	\$28,702	\$74,168	\$26,950	\$25,200
Expenditures/Uses				
Personal Services	\$1,278,759	\$1,346,004	\$1,424,900	\$1,620,040
Operating Expenditures	\$76,031	\$73,736	\$85,500	\$93,000
Total Expenditures	\$1,354,790	\$1,419,740	\$1,510,400	\$1,713,040
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	18.00	18.00	19.00	19.00
Part Time	1.00	-	-	1.00
Vacant	1.00	1.00	-	-
Total FTEs	21.00	20.00	20.00	21.00

Department Summary: The legal advisor and chief law enforcement officer for the county, the Attorney is elected every four years. The office prosecutes all violations of state criminal laws and county ordinances, provides legal advice to the Board of Supervisors, county, and township officers concerning county matters, represents and defends the state, county, and its officers in officially related cases, recovers all monies (debts, fines, penalties, etc.) owing to the state or county, presents all mental health commitment proceedings and all juvenile delinquency and child in need of assistance cases. The department added a civil attorney for FY09.

Funding Source: General Fund

Department: Auditor

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$0	\$0	\$0	\$1,000
Licenses & Permits	\$250	\$200	\$250	\$250
Charges for Services: Non-Statutory	\$63,167	\$31,928	\$96,300	\$51,800
Miscellaneous	\$30	\$11	\$0	\$0
Total Revenues	\$63,447	\$32,139	\$96,550	\$53,050
Expenditures/Uses				
Personal Services	\$582,262	\$603,217	\$613,150	\$723,256
Operating Expenditures	\$151,194	\$179,902	\$216,925	\$215,715
Total Expenditures	\$733,456	\$783,119	\$830,075	\$938,971

<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Statutory Deputies	2.00	2.00	2.00	2.00
Full Time	7.00	7.00	6.00	7.00
Part Time	0.75	0.75	1.75	1.00
Vacant	-	-	-	-
Total FTEs	10.75	10.75	10.75	11.00

Department Summary: The Auditor is elected every four years. There are four main responsibilities of the office. As commissioner of elections, the Auditor handles all elections held in the county. During countywide elections, as many as 20 temporary staff members are hired to assist with voter registration, absentee ballot processing and general election matters. Story County has 43 polling locations, and an additional 250 people are needed to work the precincts on election days. Another responsibility of the office is budget and finance. This department handles the county's accounts payable and payroll responsibilities. It also compiles the county's budget and provides review and analysis. The real estate department maintains records of current property ownership within Story County for taxation purposes, as well as official plat maps, aerial photos and transfer books. It generates the valuation report for the county's taxing authorities, and prepares and certifies the county's properties tax levies. The final responsibility of the Auditor's office is that of Clerk to the Board of Supervisors. All Board agendas, minutes, resolutions, ordinances and reports are kept by the Auditor. A change of a three-quarter time employee to full-time status was approved by the Board of Supervisors for FY09.

Funding Source: General Fund

Department: Board of Health & Sanitarian

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$3,280	\$600	\$1,000	\$500
Licenses & Permits	\$13,640	\$10,200	\$12,300	\$12,800
Charges for Services: Non-Statutory	\$25,571	\$29,054	\$25,205	\$25,005
Miscellaneous	\$90	\$0	\$100	\$180
Total Revenues	\$42,581	\$39,854	\$38,605	\$38,485
Expenditures/Uses				
Personal Services	\$177,748	\$176,400	\$185,000	\$190,050
Operating Expenditures	\$22,170	\$30,722	\$32,857	\$34,954
Total Expenditures	\$199,918	\$207,122	\$217,857	\$225,004
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	1.00	1.00	1.00	1.00
Part Time	0.75	0.75	0.75	0.75
Vacant	-	-	-	-
Total FTEs	2.75	2.75	2.75	2.75

Department Summary: The Story County Health Department was established by the Story County Board of Health to regulate county health matters as required under the *Code of Iowa §137*. The Story County Board of Health has split the responsibilities into the following two areas:

Homeward Health Care providers cover the Medical Health concerns of communicable disease, inoculations and other areas of county-based health jurisdiction.

Funding Source: General Fund

The *Story County Health Department*, under the jurisdiction of the Story County Board of Health, is responsible for the following: permitting and inspection of wastewater treatment including site reviews, soil coring and classification, testing, tracking, and renovation/rehabilitation inspections; permitting and inspection of private water supply wells and their systems, including well head inspections, private well abandonment or rehabilitation inspections, and private well water testing; inspection of complaints, nuisance investigation, and mitigation; lead hazard testing, consultation, tracking, and follow-up inspections; and the management, reporting, and record keeping of official documents.

Funding Source: General Fund

Department: Board of Supervisors

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Expenditures/Uses				
Personal Services	\$374,081	\$370,656	\$383,522	\$397,327
Operating Expenditures	\$41,225	\$42,392	\$40,600	\$45,600
Total Expenditures	\$415,306	\$413,048	\$424,122	\$442,927
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	3.00	3.00	3.00	3.00
Full Time	3.00	3.00	3.00	3.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	6.00	6.00	6.00	6.00

Department Summary: The Board of Supervisors is the legislative body of the county composed of three members elected at-large to four-year staggered terms. It is responsible for the following: county policy, certifying the county budget including the county tax levy, approving bonds and reports, employee staffing, and economic development. The board has a staff of three full-time employees who are responsible for human resources, insurance plans, deferred compensation, flexible spending accounts, pool car maintenance and usage, and administrative support services.

Funding Source: General Fund

Department: General County Betterment

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Expenditures/Uses				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	\$660,893	\$771,115	\$803,974	\$807,700
Total Expenditures	\$660,893	\$771,115	\$803,974	\$807,700
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	-	-	-	-
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	0.00	0.00		0.00

Department Summary: 40% of the local option sales tax goes towards this purpose. The Board of Supervisors determines the use of this tax each year. The most common past uses have been library funding, sanitary disposal, economic development, patrol vehicles, soil conservation and equipment purchases for secondary roads.

Funding Source: Local Option Sales Tax in the Rural Fund

Department: Countywide Services

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Taxes*	\$17,489,314	\$17,904,630	\$18,111,620	\$18,262,298
Intergovernmental	\$2,747,072	\$2,557,323	\$2,931,527	\$2,934,527
Licenses and Permits	\$3,493	\$3,964	\$4,000	\$4,000
Charges for Services: Non-Statutory	\$7,337	\$7,431	\$10,000	\$10,000
Use of Money and Property	\$15,531	\$15,341	\$10,000	\$10,000
Miscellaneous	\$50,304	\$14,791	\$5,000	\$5,000
Other Financing Sources	\$600,000	\$250,000	\$0	\$100,000
Total Revenues	\$20,913,051	\$20,753,480	\$21,072,147	\$21,325,825
Expenditures/Uses**				
Personal Services	\$2,283	\$1,782	\$2,700	\$2,700
Operating Expenditures	\$6,780,198	\$5,069,475	\$5,536,287	\$6,039,427
Total Expenditures	\$6,782,481	\$5,071,257	\$5,538,987	\$6,042,127
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	-	-	-	-
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	0.00	0.00	0.00	0.00

Department Summary: The Board of Supervisors budgets in this department for such common expenses as liability insurance, workman’s compensation insurance, sheriff vehicles, court-ordered services, district court expenses, 4-H Fair, historical societies, debt service payments, capital projects and Analysis of Social Services Evaluation Team (ASSET).

Funding Source: General, Rural and Debt Service funds

*taxes are shown separately on the combined Revenues by Department chart
 **includes operating transfers

Department: Community Life Program (CLP)

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$852,770	\$808,543	\$908,000	\$910,300
Miscellaneous	\$28,275	\$8,589	\$3,000	\$2,000
Total Revenues	\$881,045	\$817,132	\$911,000	\$912,300
Expenditures/Uses				
Personal Services	\$3,066,974	\$3,055,850	\$3,368,500	\$3,318,500
Operating Expenditures	\$618,872	\$556,367	\$672,260	\$636,875
Total Expenditures	\$3,685,846	\$3,612,217	\$4,040,760	\$3,955,375
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	67.00	63.00	66.00	66.00
Part Time (PRNs)	29.00	28.00	26.00	31.00
Vacant	7.50	8.00	11.50	6.50
Total FTEs	104.50	100.00	104.50	104.50

Department Summary: The Story County Community Life Program is a community-based human service agency which assists persons with disabilities to live, learn, work, and socialize in their environments of choice. CLP utilizes an individual approach to service delivery which recognizes unique needs and abilities. Each participant can create an individualized program plan to achieve important personal goals. The program focuses on interventions that develop necessary skills and supports for a particular environment based on the core values of increased functioning, success, satisfaction, choice, outcome orientation, support, and growth potential.

Funding Source: MH – DD Fund

Department: Community Services—General Services

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$122,147	\$13,256	\$0	\$0
Charges for Services: Non-Statutory	\$12,646	\$2,559	\$6,000	\$6,000
Miscellaneous	\$18	\$0	\$100	\$100
Total Revenues	\$134,811	\$15,815	\$6,100	\$6,100
Expenditures/Uses				
Personal Services	\$55,413	\$54,401	\$55,600	\$58,650
Operating Expenditures	\$250,149	\$161,363	\$163,620	\$164,000
Total Expenditures	\$305,562	\$215,764	\$219,220	\$222,650

<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	1.00	1.00	1.00	1.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	1.00	1.00	1.00	1.00

Department Summary: The department’s mission is to facilitate citizens’ access to community resources and services that can help improve quality of life. Community Services has one overall director and manages three distinct service areas. General Assistance includes emergency rent and utilities, and the furniture bank.

Funding Source: General Fund

Department: Community Services—Mental Health Services

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$2,454,420	\$1,077,582	\$1,992,111	\$1,145,000
Miscellaneous	\$1,356	\$330	\$0	\$0
Total Revenues	\$2,455,776	\$1,077,912	\$1,992,111	\$1,145,000
Expenditures/Uses				
Personal Services	\$734,884	\$738,646	\$768,875	\$1,015,300
Operating Expenditures	\$3,512,616	\$3,972,076	\$4,255,800	\$4,302,080
Total Expenditures	\$4,247,500	\$4,710,722	\$5,024,675	\$5,317,380
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	13.00	13.00	13.00	16.00
Part Time	0.50	1.00	1.00	1.00
Vacant	-	-	-	-
Total FTEs	14.50	15.00	15.00	18.00

Department Summary: Mental Health Services assists county residents with chronic mental illness, mental retardation, developmental disabilities, and brain injury. Staff provides eligibility determination, individual case management, and information and referral services. Over 50% of the mental health budget is for state-mandated services. Three additional case managers were added in mid FY08 to meet the increased demand for mental health services.

Funding Source: MH – DD Fund; state tax replacements

Department: Community Services—Veterans Affairs Commission

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$0	\$0	\$0	\$0
Miscellaneous	\$39	\$90	\$100	\$100
Total Revenues	\$39	\$90	\$100	\$100
Expenditures/Uses				
Personal Services	\$32,752	\$33,325	\$40,750	\$41,950
Operating Expenditures	\$14,540	\$22,297	\$28,200	\$31,800
Total Expenditures	\$47,292	\$55,622	\$68,950	\$73,750
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	-	-	-	-
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	1.00	1.00	1.00	1.00

Department Summary: The Veterans Affairs Commission consists of three commissioners appointed by the Board of Supervisors and paid a nominal fee. The department has one full-time employee who assists veterans with medical care, rent, utilities and other general assistance.

Funding Source: General Fund

Department: Conservation—Story County Conservation Board (SCCB)

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$168,300	\$99,004	\$526,160	\$1,214,670
Charges for Services: Statutory	\$1,070	\$810	\$1,000	\$1,000
Charges for Services: Non-Statutory	\$98,374	\$91,538	\$95,000	\$105,000
Use of Money and Property	\$9,514	\$16,539	\$7,500	\$11,500
Miscellaneous	\$104,164	\$128,639	\$80,250	\$81,750
Other Financing Sources	\$0	\$40,000	\$0	\$0
Total Revenues	\$381,422	\$376,530	\$709,910	\$1,413,920
Expenditures/Uses				
Personal Services	\$838,733	\$816,477	\$866,386	\$878,546
Operating Expenditures	\$455,309	\$430,169	\$993,925	\$1,969,545
Total Expenditures	\$1,294,042	\$1,246,646	\$1,860,311	\$2,848,091
Personnel Summary				
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	14.00	14.00	14.00	14.00
Part Time	0.50	0.50	0.50	0.50
Vacant	-	-	-	-
Total FTEs	15.50	15.50	15.50	15.50

Department Summary: The Story County Conservation Board is appointed by the Board of Supervisors. Its mission is to enhance the quality of life by wisely managing natural resources, providing recreational opportunities, and educating county citizens to be caretakers of the natural environment. The SCCB manages nearly 2,500 acres of parks and natural areas. It takes an active role in developing and managing wildlife habitat throughout the county, including assistance to private landowners. Board and staff members are also involved in outdoor education through the Environmental Education Program and are also responsible for outdoor recreation and park maintenance. In addition to property tax dollars, Conservation receives revenue from the Resource Enhancement and Protection Program (REAP) and the Friends of Conservation Trust Fund. These special revenue funds are used for grant matching and major projects match funding.

For FY09, the department received and will spend a \$1.15 million state grant to continue construction of the county’s portion of the Heart of Iowa Nature Trail (HOINT). A cooperative effort between Story and Marshall counties, the HOINT occupies a 32-mile segment of the abandoned Milwaukee Railroad. It offers hiking, biking and equestrian opportunities and is a part of the Central Iowa Trails System.

Funding Sources: General Fund; REAP; donations

Department: Conservation—Integrated Roadside Vegetation Management (IRVM)

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Miscellaneous	\$5,972	\$3,520	\$4,800	\$4,800
Total Revenues	\$5,972	\$3,520	\$4,800	\$4,800
Expenditures/Uses				
Personal Services	\$113,528	\$80,127	\$72,050	\$76,125
Operating Expenditures	\$50,917	\$35,780	\$65,550	\$112,350
Total Expenditures	\$164,445	\$115,907	\$137,600	\$188,475

<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	1.00	1.00	1.00	1.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	2.00	2.00	2.00	2.00

Department Summary: The SCCB administers the Integrated Roadside Vegetation Management program that develops and maintains vegetation along 937 miles of county roads. IRVM is used to control weeds, brush, and erosion in order to improve wildlife habitat along the county's roadsides.

Funding Source: Rural Fund

Department: Engineer & Secondary Roads

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$2,738,967	\$2,789,622	\$2,797,899	\$2,827,886
Licenses & Permits	\$9,261	\$8,675	\$1,000	\$1,000
Charges for Services: Non-Statutory	\$15,709	\$17,742	\$15,000	\$15,000
Use of Money and Property	\$16,898	\$107,900	\$5,000	\$5,000
Miscellaneous	\$281,743	\$41,076	\$18,000	\$18,000
Other Financing Sources	\$1,388,426	\$1,351,673	\$1,650,000	\$2,050,000
Total Revenues	\$4,451,004	\$4,316,688	\$4,486,899	\$4,916,886
Expenditures/Uses				
Personal Services	\$2,306,280	\$2,261,070	\$2,229,650	\$2,253,292
Operating Expenditures	\$1,945,739	\$2,534,020	\$2,507,420	\$3,075,750
Total Expenditures	\$4,252,019	\$4,795,090	\$4,737,070	\$5,329,042
Personnel Summary				
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	33.00	32.00	32.00	32.00
Part Time	-	-	-	-
Vacant	-	1.00	1.00	-
Total FTEs	34.00	34.00	34.00	33.00

Department Summary: The department is responsible for the construction and maintenance of the county's road and bridge system. Funding for this department comes from both the general and rural tax levies. Other revenue sources are road use taxes (RUTF) which includes both state dollars from fuel tax, registration fees, and use tax, and federal farm-to-market funds and federal aid.

Funding Sources: General Fund; Rural Fund; RUTF

Department: Facilities Management

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Miscellaneous	\$913	\$828	\$700	\$1,000
Total Revenues	\$913	\$828	\$700	\$1,000
Expenditures/Uses				
Personal Services	\$392,589	\$409,472	\$418,200	\$434,600
Operating Expenditures	\$156,365	\$162,795	\$210,646	\$210,201
Total Expenditures	\$548,954	\$572,267	\$628,846	\$644,801
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	6.00	6.00	6.00	6.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	7.00	7.00	7.00	7.00

Department Summary: This budget includes the utilities, physical plant, repairs, general maintenance, and custodial supplies for the county's Administration Building, Justice Center, and Human Services Center. The director reports to the Board of Supervisors.

Funding Source: General Fund

Department: Facilities Management—Human Services Center

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$0	\$0	\$0	\$0
Licenses & Permits	\$40,883	\$40,883	\$41,015	\$0
Total Revenues	\$40,883	\$40,883	\$41,015	\$0
Expenditures/Uses				
Personal Services	\$200,449	\$201,353	\$205,500	\$213,800
Operating Expenditures	\$90,809	\$91,393	\$121,973	\$138,723
Total Expenditures	\$291,258	\$292,746	\$327,473	\$352,523
Personnel Summary				
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	4.00	4.00	4.00	4.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	4.00	4.00	4.00	4.00

Department Summary: See Facilities Management.

Funding Source: General Fund

Department: Facilities Management—Justice Center

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Expenditures/Uses				
Personal Services	\$236,220	\$262,638	\$282,600	\$295,200
Operating Expenditures	\$499,431	\$487,396	\$510,142	\$521,200
Total Expenditures	\$735,651	\$750,034	\$792,742	\$816,400
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	5.00	6.00	6.00	6.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	5.00	6.00	6.00	6.00

Department Summary: See Facilities Management.

Funding Source: General Fund

Department: Department of Human Services

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$248,735	\$216,469	\$169,380	\$188,000
Miscellaneous	\$0	\$0	\$0	\$0
Total Revenues	\$248,735	\$216,469	\$169,380	\$188,000
Expenditures/Uses				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	\$81,179	\$85,841	\$92,700	\$91,200
Total Expenditures	\$81,179	\$85,841	\$92,700	\$91,200
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	-	-	-	-
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	0.00	0.00	0.00	0.00

Department Summary: This is the local administrative budget for services primarily funded by the State of Iowa. The county pays for general office needs including supplies, postage, phones, equipment and miscellaneous costs.

Funding Sources: Iowa Department of Human Services; General Fund

Department: Information Technology

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$6,192	\$0	\$0	\$0
Miscellaneous	\$0	\$87	\$0	\$0
Total Revenues	\$6,192	\$87	\$0	\$0
Expenditures/Uses				
Personal Services	\$420,157	\$418,234	\$431,500	\$443,400
Operating Expenditures	\$463,915	\$392,188	\$472,693	\$496,512
Total Expenditures	\$884,072	\$810,422	\$904,193	\$939,912
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	5.00	5.00	5.00	5.00
Part Time	-	-	-	-
Vacant	2.00	2.00	2.00	2.00
Total FTEs	8.00	8.00	8.00	8.00

Department Summary: The department purchases and maintains the county’s computer hardware, software and telecommunications technology.

Funding Sources: General Fund, MH – DD Fund

Department: Juvenile Court Services

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$12,449	\$9,742	\$12,000	\$11,000
Total Revenues	\$12,449	\$9,742	\$12,000	\$11,000
Expenditures/Uses				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	\$429,126	\$462,452	\$489,350	\$500,850
Total Expenditures	\$429,126	\$462,452	\$489,350	\$500,850
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	-	-	-	-
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	0.00	0.00	0.00	0.00

Department Summary: The state mandates that counties pay for juvenile court-ordered shelter care and detention services. Story County also funds counseling, evaluation, prevention and education for at-risk youth.

Funding Source: General Fund

Department: Planning & Zoning

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Intergovernmental	\$13,840	\$13,867	\$4,400	\$5,000
Licenses & Permits	\$12,360	\$18,348	\$12,500	\$18,400
Charges for Services	\$5,643	\$7,831	\$7,825	\$7,330
Miscellaneous	\$2,461	\$2,118	\$1,250	\$1,400
Total Revenues	\$34,304	\$42,164	\$25,975	\$32,130
Expenditures/Uses				
Personal Services	\$230,108	\$225,305	\$274,771	\$281,700
Operating Expenditures	\$35,422	\$53,644	\$33,785	\$44,440
Total Expenditures	\$265,530	\$278,949	\$308,556	\$326,140
<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	3.00	3.00	4.00	4.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	4.00	4.00	5.00	5.00

Department Summary: The department oversees development activity in the unincorporated areas. It issues zoning and floodplain development permits; recommends action on variances, conditional use permits, subdivision requests, rezoning, and plan amendments; and assigns rural E911 addresses. The department enforces the Transitional Zoning Ordinance and Subdivision Ordinance in relation to the adopted County Development Plan and Land Use Framework. It provides staff support to the Planning and Zoning Commission and the Board of Adjustment.

The *Planning and Zoning Commission* is a seven-member board of citizens which provides recommendations on land use matters to the Board of Supervisors and Board of Adjustment. Members of the Commission serve on a volunteer-basis and are appointed by the Board of Supervisors.

The *Board of Adjustment* is a five-member board, all appointed by the Board of Supervisors, which reviews variance requests, conditional use permit requests, floodplain variances, and appeals of the department's decisions.

Funding Source: Rural Fund

Department: Recorder

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Charges for Services: Statutory	\$564,895	\$540,809	\$564,500	\$571,500
Use of Money and Property	\$4,469	\$6,127	\$2,400	\$2,700
Miscellaneous	\$16,053	\$14,692	\$16,500	\$16,500
Total Revenues	\$585,417	\$561,628	\$583,400	\$590,700
Expenditures/Uses				
Personal Services	\$287,670	\$284,918	\$317,275	\$330,035
Operating Expenditures	\$87,333	\$98,854	\$155,475	\$152,500
Total Expenditures	\$375,003	\$383,772	\$472,750	\$482,535

<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Statutory Deputies	2.00	2.00	2.00	2.00
Full Time	2.00	2.00	2.00	3.00
Part Time	0.50	0.50	0.50	-
Vacant	-	-	-	-
Total FTEs	5.50	5.50	5.50	6.00

Department Summary: The Recorder is elected every four years. The office maintains real estate transaction records, issues marriage certificates and boat, snowmobile, and ATV registrations, and processes passport applications. The Recorder is also the registrar of vital records (births, deaths, and marriages). Types of documents recorded are deeds, contracts, mortgages, assignments, releases, state and federal tax liens, affidavits, land surveys, subdivision plats, section corner certificates, condemnations, leases, trade names, bills of sale, financing statements, and military discharges. Recording fees are collected for all documents, except military discharges, and the money is paid into the county general fund quarterly.

Funding Source: General Fund

Department: Sheriff

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Taxes	\$0	\$0	\$0	\$50
Intergovernmental	\$882,908	\$1,128,115	\$858,160	\$986,447
Licenses and Permits	\$972	\$1,176	\$1,000	\$1,000
Charges for Services: Statutory	\$275,692	\$278,396	\$270,000	\$270,000
Use of Money and Property	\$110,622	\$106,319	\$127,500	\$110,500
Miscellaneous	\$57,878	\$71,362	\$54,300	\$65,529
Total Revenues	\$1,328,072	\$1,585,368	\$1,310,960	\$1,433,526
Expenditures/Uses				
Personal Services	\$5,090,291	\$5,092,696	\$5,223,443	\$5,506,015
Operating Expenditures	\$796,968	\$894,476	\$999,303	\$1,059,735
Total Expenditures	\$5,887,259	\$5,987,172	\$6,222,746	\$6,565,750

<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Statutory Deputies	1.00	1.00	1.00	1.00
Full Time	80.00	80.00	80.00	80.00
Part Time	0.50	0.50	0.50	0.50
Vacant	-	-	-	-
Total FTEs	82.50	82.50	82.50	82.50

Department Summary: The Sheriff is an elected position with a four-year term. The duties of the Sheriff are outlined in the *Code of Iowa §331.653* and include law enforcement for the county. The main divisions of the office are the county jail, field services (patrol), and dispatch.

Funding Sources: General Fund; Rural Fund (patrol deputies only)

Department: Treasurer

<i>Financial Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Revenues/Sources				
Taxes	\$0	\$0	\$0	\$0
Charges for Services: Statutory	\$473,295	\$472,942	\$457,750	\$457,750
Use of Money and Property	\$574,664	\$762,234	\$550,000	\$550,000
Miscellaneous	\$874	\$232	\$1,000	\$1,000
Total Revenues	\$1,048,833	\$1,235,408	\$1,008,750	\$1,008,750
Expenditures/Uses				
Personal Services	\$572,030	\$565,096	\$589,200	\$612,706
Operating Expenditures	\$96,959	\$110,338	\$107,120	\$124,371
Total Expenditures	\$668,989	\$675,434	\$696,320	\$737,077

<i>Personnel Summary</i>	<i>FY06 Actual</i>	<i>FY07 Actual</i>	<i>FY08 Adopted</i>	<i>FY09 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Statutory Deputies	2.00	2.00	2.00	2.00
Full Time	8.00	8.00	9.00	9.00
Part Time	1.00	1.00	-	-
Vacant	-	-	-	-
Total FTEs	12.00	12.00	12.00	12.00

Department Summary: The Treasurer is elected every four years. The office is in charge of the county's motor vehicle licensing, property tax collections, and investments. Property taxes, due in semi-annual installments, are the largest source of revenues for the county.

Funding Source: General Fund

FY09 Expenditures by Department

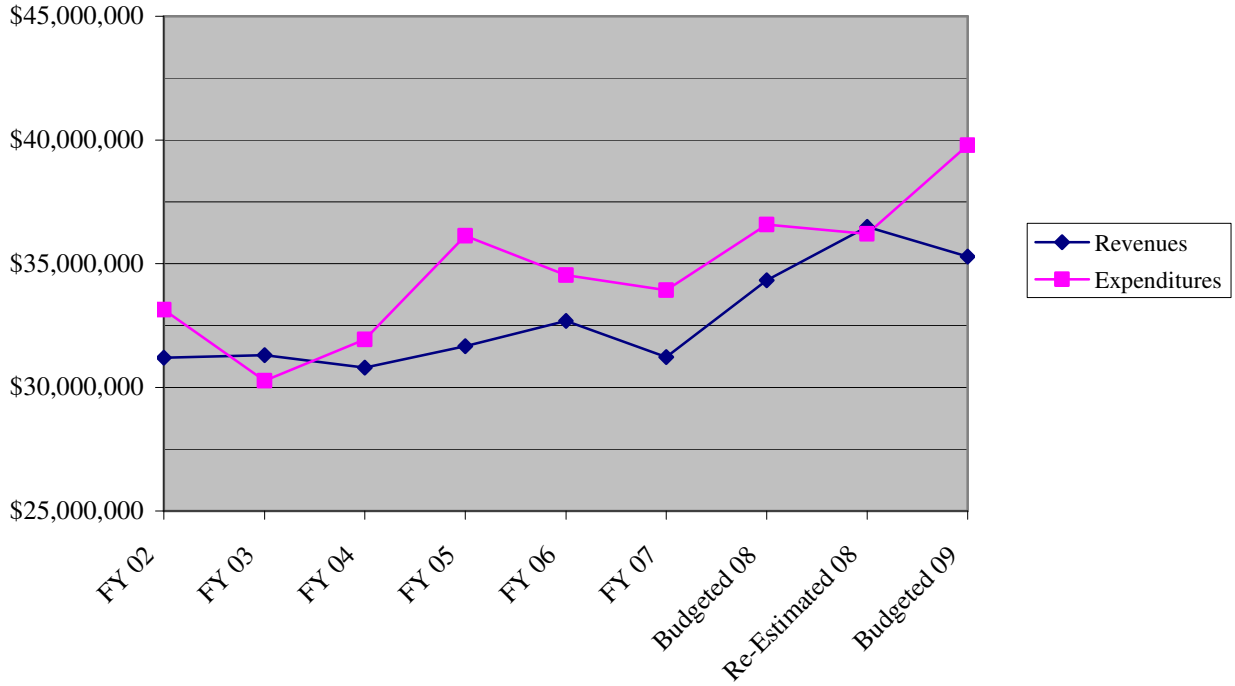
	FY09 Adopted			FY08 Adopted		
	Personnel	Operating	Total	Personnel	Operating	Total
Animal Control	\$182,150	\$49,100	\$231,250	\$177,450	\$47,050	\$224,500
Attorney	1,620,040	93,000	1,713,040	1,424,900	85,500	1,510,400
Auditor	723,256	215,715	938,971	613,150	216,925	830,075
Bd of Health-Sanitarian	190,050	34,954	225,004	185,000	32,857	217,857
Board of Supervisors	397,327	45,600	442,927	383,522	40,600	424,122
Community Life Program	3,318,500	636,875	3,955,375	3,368,500	672,260	4,040,760
Community Services	58,650	164,000	222,650	55,600	163,620	219,220
Conservation	878,546	1,969,545	2,848,091	866,386	993,925	1,860,311
Countywide Services	0	3,892,127	3,892,127	0	3,738,987	3,738,987
Engineer-Secondary Rds	2,253,292	3,075,750	5,329,042	2,229,650	2,507,420	4,737,070
Facilities Management	434,600	210,201	644,801	418,200	210,646	628,846
General Betterment	0	807,700	807,700	0	803,974	803,974
Human Services	0	91,200	91,200	0	92,700	92,700
Human Services Center	213,800	138,723	352,523	205,500	121,973	327,473
Information Technology	443,400	496,512	939,912	431,500	472,693	904,193
IRVM	76,125	112,350	188,475	72,050	65,550	137,600
Justice Center Facilities	295,200	521,200	816,400	282,600	510,142	792,742
Juvenile Court Services	0	500,850	500,850	0	489,350	489,350
Mental Health	1,015,300	4,302,080	5,317,380	768,875	4,255,800	5,024,675
Planning & Zoning	281,700	44,440	326,140	274,771	33,785	308,556
Recorder	330,035	152,500	482,535	317,275	155,475	472,750
Sheriff	5,506,015	1,059,735	6,565,750	5,223,443	999,303	6,222,746
Treasurer	612,706	124,371	737,077	589,200	107,120	696,320
Veterans Affairs	41,950	31,800	73,750	40,750	28,200	68,950
TOTALS	\$18,872,642	\$18,770,328	\$37,642,970	\$17,928,322	\$16,845,855	\$34,774,177

FY09 Revenues by Department

	FY09 ADOPTED	FY08 ADOPTED
PROPERTY TAXES:	\$17,859,632	\$17,187,595
OTHER COUNTY TAXES	1,994,937	2,004,665
DEPARTMENTAL:		
Animal Control	20,500	19,400
Attorney	25,200	26,950
Auditor	53,050	96,550
Board of Health-Sanitarian	38,485	38,605
Community Life Program	912,300	911,000
Community Services	6,100	6,100
Conservation	1,413,920	709,910
Countywide Services	1,471,256	1,879,887
Engineer-Secondary Roads	4,916,886	4,486,899
Facilities Management	1,000	700
Human Services	188,000	169,380
Human Services Center	0	41,015
IRVM	4,800	4,800
Juvenile Court Services	11,000	12,000
Mental Health	1,145,000	1,992,111
Planning & Zoning	32,130	25,975
Recorder	590,700	583,400
Sheriff	1,433,526	1,310,960
Treasurer	1,008,750	1,008,750
Veterans Affairs	100	100
TOTALS	\$33,127,272	\$32,516,752

Actual revenues and expenditures historically have similar patterns. Differences are covered through ending fund balances. The end-of-year budget amendment accurately reflects the financial transactions of the year, and provides a more precise fund balance for the beginning of the upcoming fiscal year.

Historical Revenue/Expenditure Comparison



Budget Process

Every December, each County official and department head submits budget estimates to the Auditor. Guidelines are determined by the Board of Supervisors. The estimates must include the following:

- the proposed expenses of the office or department for the next fiscal year;
- an estimate of the receipts, excluding property taxes, to be collected;
- a narrative to fully describe the necessity of expenses and the source of revenues.

The departments are also asked to re-estimate the current operating year expenses and revenues to accurately project the ending fund balance, and forecast the beginning balance for the new budget year.

The Auditor's office compiles the budget estimates and presents a consolidated proposed budget to the Board of Supervisors. During January and early February, each department head and elected official meets with the Board of Supervisors to review and prioritize requests. Budget review considers the actual amounts from the two previous fiscal years, the current year estimates, and the proposed budget for the new fiscal year. These meetings are public; information is posted in numerous locations, the sessions are recorded, and minutes are maintained and published.

The Auditor's office works collaboratively with the Board of Supervisors to determine the available dollars, and analyze the effects of salary increases, insurance increases, and staffing requests or needs. Legislative changes, current economic factors, and the state of the county are considered.

A compensation board recommends the salaries for the elected officials, which is either ratified by the Board of Supervisors or collectively lowered. The Board of Supervisors also sets the rate of salary increase for pay-plan employees. Union negotiations take place for three bargaining units.

All decisions of the Board of Supervisors are included in a public hearing, which is held prior to the certification of the budget. The proposed budget and the notice of public hearing are published no fewer than 10 days and no more than 20 days before the hearing, as required by Iowa law.

A budget amendment is usually recommended towards the end of a fiscal year to accurately reflect the current expenditures and revenues, and ending fund balance. An amendment may also take place for unexpected circumstances, such as grant proceeds. An amendment to the budget requires the same publication notice as the budget.

FY09 Budget Preparation Calendar

11/07/07	Distribute budget guidelines and preparation instructions to Departments
12/07/07	Budget requests due
01/04/08	Proposed budget to Board of Supervisors
01/07/08	Public departmental work sessions begin with Board of Supervisors
01/21/08	Board of Supervisors begin budget review with Auditor
02/19/08	Return final budgets to Departments and Elected Officials
02/28/08	Publish FY09 budget and notice of public hearing
03/10/08	Public hearing & Certification by Board of Supervisors
04/18/08	Review of current year budget for any necessary amendment
05/15/08	Publish FY08 budget amendment and notice of public hearing (if necessary)
05/27/08	Public hearing for FY08 budget amendment (if necessary)
06/24/08	Appropriation of FY09 Budget by Resolution
07/01/08	Fiscal Year 2009 begins

The annual budget is adopted for all governmental funds by fund and by major class of expenditure (service area). The ten major classes of expenditures are public safety and legal services, physical health and social services, mental health, county environment and education, roads and transportation, government services to residents, administration, non-program current, debt service, and capital projects.

The highest legal level of control is by major class of expenditures for all governmental funds. The Board appropriates, by resolution, the authorized expenditures for each of the county officers and departments. It is unlawful for a county official to authorize expenditures exceeding the amount appropriated by the Board. Increases or decreases in appropriations may be made, by resolution, if none of the major classes of expenditures are to be increased. Any increase to a major expenditures class requires a public hearing and formal budget amendment. Decreases in appropriations of an office or department of more than 10% or \$5,000, whichever is greater, are not effective until the Board holds a public hearing on the proposed decrease, and publishes notice of the hearing no fewer than 10 nor more than 20 days prior to the hearing.

Budget Basis

The annual budget is prepared in conformance with the rules and regulation established by the *Code of Iowa* on a cash basis. In simple terms, this means that revenues are recognized when received and expenditures are recorded when payment is made.

Following fiscal year-end, adjustments are made to convert from the cash basis to the modified accrual basis. The modified accrual basis recognizes revenues in the accounting period in which they become available and measurable, and expenditures in the accounting period in which the liability is incurred. This process is required by the *Code of Iowa*. The financial statements are audited and published in the Comprehensive Annual Financial Report (CAFR) on a modified accrual basis.

The accounts in Story County are organized by fund. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with financial and legal requirements. Governmental funds account for most of the County's basic services. The following are governmental funds and the corresponding statements:

General Fund

The General Fund is the operating fund of Story County. It is used to account for all financial resources except those required legally or by sound financial management to be accounted for in another fund. The General fund is comprised of two separate funds; the General Basic and the General Supplemental. The General Basic has a maximum levy rate of \$3.50 per \$1,000 of taxable valuation. The General Supplemental fund is for specific uses as defined in Section 331.424 of the *Code of Iowa*. These uses include substance abuse care and treatment, employee benefits, tort liability and property insurance, operation of the courts, Toledo Juvenile Home placements, general election costs and local emergency management agency funding. The amount levied in the general fund for FY09 is \$12,340,665. This is \$570,754 more than FY08.

General Fund Statement

	Actual FY05	Actual FY06	Actual FY07	Projected FY08	Adopted FY09
Revenues / Other Sources					
Taxes Levied on Property	10,269,104	10,923,946	11,659,067	11,769,911	12,340,665
Less: Unc. Del. Tax-Levy Yr	3,150	3,690	86,688	0	0
Less: Credits to Taxpayers	283,563	286,154	293,682	287,566	289,531
Net Current Property Tax	9,982,391	10,634,102	11,278,697	11,481,288	12,051,134
Delinquent Property Tax	24,094	2,930	1,644	2,800	2,800
Penalties & Interest on Tax	172,581	167,022	174,513	62,164	62,164
Other County Taxes/TIF Tax	166,593	163,098	176,240	174,400	182,335
Intergovernmental	2,100,250	1,838,525	1,811,349	1,894,661	3,173,443
Licenses & Permits	13,358	13,890	10,400	12,550	13,050
Charges for Services	1,400,084	1,466,844	1,428,504	1,493,955	1,451,455
Use of Money & Property	348,964	621,915	810,459	722,915	556,700
Miscellaneous	90,408	112,396	82,161	82,302	82,959
Subtotal Revenues	14,298,723	15,020,722	15,773,987	15,927,035	17,576,040
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers	300,000	150,000	6,529	150,000	
Proceeds of Fixed Asset Sales		1,900			
Total Available Resources	14,598,723	15,172,622	15,780,516	16,077,035	17,576,040
Expenditures / Other Uses					
Public Safety & Legal Services	5,572,699	6,074,489	6,394,268	6,897,110	7,503,724
Physical Health & Social Services	1,653,456	1,860,651	1,728,924	1,859,327	1,927,854
Mental Health, MR & DD					
County Environment & Education	1,730,420	1,193,487	1,229,510	1,256,486	1,265,246
Roads & Transportation					
Government Services to Residents	1,078,690	1,227,117	1,053,200	1,062,685	1,774,126
Administration	3,790,748	4,167,430	4,143,545	4,355,869	4,544,235
Non Program Current					
Debt Service					
Capital Projects	9,116	56,305	53,891	293,500	1,175,620
Subtotal Expenditures	13,835,129	14,579,479	14,603,338	15,724,977	18,190,805
Other Financing Uses:					
Operating Transfers	1,149,000	1,100,000	650,000	640,000	550,000
Total Expenditures / Other Uses	14,984,129	15,679,479	15,253,338	16,364,977	18,740,805
Beg Fund Bal - July 1	5,247,360	4,861,948	4,355,096	4,882,274	4,594,333
Fund Balance-Reserved	729,766	577,957	611,663	622,373	402,771
Fund Balance- Unreserved/Designated	173,530	377,500	467,000	177,500	7,500
Fund Balance- Unreserved/Undesignated	3,958,656	3,399,638	3,803,611	3,794,460	2,969,297
End Fund Bal - June 30	4,861,948	4,355,095	4,882,274	4,594,333	3,429,568
Net Fund Balance Increase/(Decrease)	(385,412)	(506,853)	527,178	(287,941)	(1,164,765)

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. The funds included are as follows:

MH-DD Fund: Consists of taxes levied to provide mental health services to the mentally ill, the mentally retarded, and the developmentally disabled. This fund has a maximum dollar levy based on the base year (1995) net expenditures and the property tax relief allocation. Story County has a maximum dollar limit of \$3,066,575.

Rural Services Fund: This includes property taxes levied to benefit residents in the unincorporated area which has a maximum levy rate per code of \$3.95 per \$1,000 of rural only taxable valuation, along with Local Option Sale Tax (LOST) revenues. Primary uses include Planning & Zoning, Animal Control, Sheriff Uniform Patrol, IRVM (Integrated Roadside Vegetation Management), and the transfer of funds to the Secondary Road Fund. The LOST revenue received is apportioned to property tax relief (60%) and general county betterment (40%). The 40% is then used for library funding, sanitary disposal, economic development, secondary roads equipment and rural patrol vehicles. These amounts change annually and are determined during budget preparation.

Secondary Roads Fund: Accounts for state revenues and county tax dollars used to maintain and improve the county's roads.

Recorder's Records Management Fund: Consists of fees collected for each recorded transaction and used to preserve and maintain public records.

Resource Enhancement and Protection (REAP) Fund: These are state funds received by the county to be used for county conservation land acquisition and capital improvement projects.

Commissary Fund: Accounts for jail inmate commissary revenues and purchases.

Special Law Enforcement Fund: Used for forfeitures, abandoned property and court ordered restitutions received by the Sheriff and Attorney. Expenses are for the sole purpose of enhancing law enforcement.

Sheriff Reserve Officers Fund: Sheriff reserve officers' revenues and expenditures.

Friends of Conservation Fund: Donations deposited to be used for conservation purposes.

Friends of Animals Fund: Donations deposited to be used to directly benefit the animals.

Mental Health Fund Statement

	Actual FY05	Actual FY06	Actual FY07	Projected FY08	Adopted FY09
Revenues / Other Sources					
Taxes Levied on Property	3,024,749	3,030,294	3,031,965	3,033,688	3,033,495
Less: Unc. Del. Tax-Levy Yr	929	1,033	22,548		
Less: Credits to Taxpayers	83,522	79,378	76,373	79,913	75,115
Net Current Property Tax	2,940,298	2,949,883	2,933,044	2,958,573	2,958,380
Delinquent Property Tax	7,097	813	433	800	800
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues	46,003	42,483	43,133	42,681	42,874
Intergovernmental	4,645,681	5,360,199	3,917,389	6,938,859	4,118,497
Licenses & Permits					
Charges for Services	196,570	199,513	218,193	170,000	185,000
Use of Money & Property					
Miscellaneous	1,686	29,981	8,928	5,673	2,000
Subtotal Revenues	7,837,335	8,582,872	7,121,120	10,116,586	7,307,551
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers					
Proceeds of Fixed Asset Sales	540	2,900		1,950	
Total Available Resources	7,837,875	8,585,772	7,121,120	10,118,536	7,307,551
Expenditures / Other Uses					
Public Safety & Legal Services					
Physical Health & Social Services					
Mental Health, MR & DD	7,748,129	7,972,454	8,352,820	9,149,338	9,342,580
County Environment & Education					
Roads & Transportation					
Government Services to Residents					
Administration					
Non Program Current					
Debt Service					
Capital Projects					
Subtotal Expenditures	7,748,129	7,972,454	8,352,820	9,149,338	9,342,580
Other Financing Uses:					
Operating Transfers					
Total Expenditures / Other Uses	7,748,129	7,972,454	8,352,820	9,149,338	9,342,580
Beg Fund Bal - July 1	1,871,795	1,961,541	2,574,859	1,343,160	2,312,358
Fund Balance-Reserved					
Fund Balance-Unreserved/Designated			250,000	210,000	
Fund Balance-Unreserved/Undesignated	1,961,541	2,574,859	1,093,160	2,102,358	272,359
End Fund Bal - June 30	1,961,541	2,574,859	1,343,160	2,312,358	272,359
Net Fund Balance					
Increase/(Decrease)	89,746	613,318	(1,231,699)	969,198	(2,039,999)

Rural Fund Statement

	Actual FY05	Actual FY05	Actual FY07	Projected FY08	Adopted FY09
Revenues / Other Sources					
Taxes Levied on Property	1,621,418	1,691,700	1,649,358	1,683,679	1,777,784
Less: Unc. Del. Tax-Levy Yr	479	2,730	4,784		
Less: Credits to Taxpayers	78,714	80,119	78,975	80,034	76,129
Net Current Property Tax	1,542,225	1,608,851	1,565,599	1,607,550	1,701,655
Delinquent Property Tax	2,038	250	527	1,400	1,000
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues	1,686,564	1,710,008	1,935,251	1,861,842	1,753,914
Intergovernmental	485,301	497,987	476,484	397,259	384,030
Licenses & Permits	12,151	12,360	18,348	170,000	18,400
Charges for Services	37,236	32,859	36,815	39,825	37,330
Use of Money & Property					
Miscellaneous	8,168	8,570	5,668	10,140	6,200
Subtotal Revenues	3,773,683	3,870,885	4,038,692	4,088,016	3,902,529
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers					
Proceeds of Fixed Asset Sales	900				
Total Available Resources	3,774,583	3,870,885	4,038,692	4,088,016	3,902,529
Expenditures / Other Uses					
Public Safety & Legal Services	1,544,770	1,606,618	1,590,042	1,303,211	1,355,210
Physical Health & Social Services				4,500	4,500
Mental Health, MR & DD					
County Environment & Education	1,018,601	1,110,017	1,031,716	1,141,286	1,188,565
Roads & Transportation	200,000	200,000	240,000	240,000	240,000
Government Services to Residents	1,901	2,284	1,783	2,700	2,700
Administration		15,100		2,000	
Non Program Current					
Debt Service					
Capital Projects					
Subtotal Expenditures	2,765,272	2,934,019	2,863,541	2,693,697	2,790,975
Other Financing Uses:					
Operating Transfers	1,237,609	1,038,426	991,673	1,200,000	1,200,000
Total Expenditures / Other Uses	4,002,881	3,972,445	3,855,214	3,893,697	4,390,975
Beg Fund Bal - July 1	889,720	661,420	559,861	743,338	937,657
Fund Balance-Reserved					
Fund Balance-Unreserved/Designated	251,865	255,252	237,948	155,148	29,497
Fund Balance-Unreserved/Undesignated	409,555	304,609	505,390	782,509	419,714
End Fund Bal - June 30	661,420	559,861	743,338	937,657	449,211
Net Fund Balance Increase/(Decrease)	(228,300)	(101,559)	183,477	194,319	(488,446)

Secondary Roads Fund Statement

	Actual FY05	Actual FY06	Actual FY07	Projected FY08	Adopted FY09
Revenues / Other Sources					
Taxes Levied on Property					
Less: Unc. Del. Tax-Levy Yr					
Less: Credits to Taxpayers					
Net Current Property Tax					
Delinquent Property Tax					
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues					
Intergovernmental	3,153,382	2,737,997	2,797,945	2,827,499	2,841,386
Licenses & Permits	8,845	9,261	8,675	1,000	1,000
Charges for Services	14,998	16,678	9,419	4,000	1,500
Use of Money & Property					
Miscellaneous	42,423	281,820	41,076	26,097	18,000
Subtotal Revenues	3,219,648	3,045,756	2,857,115	2,858,596	2,861,886
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers	1,686,609	1,388,426	1,351,673	1,650,000	2,050,000
Proceeds of Fixed Asset Sales		16,820	107,900	215,000	5,000
Total Available Resources	4,906,257	4,451,002	4,316,688	4,723,596	4,916,886
Expenditures / Other Uses					
Public Safety & Legal Services					
Physical Health & Social Services					
Mental Health, MR & DD					
County Environment & Education					
Roads & Transportation	4,333,800	3,952,491	3,961,352	4,604,709	4,601,154
Government Services to Residents					
Administration					
Non Program Current					
Debt Service					
Capital Projects	1,286,176	299,524	833,736	70,915	727,888
Subtotal Expenditures	5,619,976	4,252,015	4,795,088	4,675,624	5,329,042
Other Financing Uses:					
Operating Transfers					
Total Expenditures / Other Uses	5,619,976	4,252,015	4,795,088	4,675,624	5,329,042
Beg Fund Bal - July 1	2,106,732	1,393,014	1,591,996	1,113,596	1,161,568
Fund Balance-Reserved					
Fund Balance-Unreserved/Designated					
Fund Balance-Unreserved/Undesignated	1,393,014	1,591,996	1,113,596	1,161,568	749,412
End Fund Bal - June 30	1,393,014	1,591,996	1,113,596	1,161,568	749,412
Net Fund Balance Increase/(Decrease)	(713,718)	198,982	(478,400)	47,972	(412,156)

Other Special Revenues Fund Statement

	Actual FY05	Actual FY06	Actual FY07	Projected FY08	Adopted FY09
Revenues / Other Sources					
Taxes Levied on Property					
Less: Unc. Del. Tax-Levy Yr					
Less: Credits to Taxpayers					
Net Current Property Tax					
Delinquent Property Tax					
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues					
Intergovernmental	74,576	140,103	35,649	10,000	46,550
Licenses & Permits					
Charges for Services	45,014	23,405	22,123	26,500	26,000
Use of Money & Property	127,238	118,787	114,958	203,200	112,100
Miscellaneous	120,423	108,333	146,616	184,181	90,250
Subtotal Revenues	367,251	390,628	319,346	423,881	274,900
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers			40,000		
Proceeds of Fixed Asset Sales					
Total Available Resources	367,251	390,628	359,346	423,881	274,900
Expenditures / Other Uses					
Public Safety & Legal Services	145,179	128,310	116,619	144,000	134,000
Physical Health & Social Services					
Mental Health, MR & DD					
County Environment & Education	159,744	118,516	73,921	100,750	477,750
Roads & Transportation					
Government Services to Residents	38,038	2,083	10,737	70,000	70,000
Administration	440	320	469		
Non Program Current					
Debt Service					
Capital Projects		2,500			
Subtotal Expenditures	343,401	251,729	201,746	314,750	681,750
Other Financing Uses:					
Operating Transfers					
Total Expenditures / Other Uses	343,401	251,729	201,746	314,750	681,750
Beg Fund Bal - July 1	399,505	423,355	562,252	719,852	828,981
Fund Balance-Reserved					
Fund Balance-Unreserved/Designated					
Fund Balance-Unreserved/Undesignated	423,355	562,252	719,852	828,981	422,131
End Fund Bal - June 30	423,355	562,252	719,852	828,981	422,131
Net Fund Balance Increase/(Decrease)	23,850	138,897	157,600	109,129	(406,850)

Capital Projects Fund

The Capital Projects Fund was established in Story County by resolution in May of 1994. Generally, the fund is used to account for the acquisition or construction of major capital assets. Capital assets are defined as land, buildings, building improvements, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital expenditures are the costs associated with the asset(s). Revenues sources are dependant on the project. The most recent project has been the renovation and remodeling of the Story County Administration Building which began in FY 2003. The revenue source for this project has been transfers from the general fund, sales tax refunds and interest on investments. The renovation of the Administration Building was completed in FY07 and is now being improved with a new roof budgeted for FY09.

Capital Projects Fund Statement

	Actual FY05	Actual FY06	Actual FY07	Projected FY08	Adopted FY09
Revenues / Other Sources					
Taxes Levied on Property					
Less: Unc. Del. Tax-Levy Yr					
Less: Credits to Taxpayers					
Net Current Property Tax					
Delinquent Property Tax					
Penalties & Interest on Tax					
Other County Taxes/TIF Tax					
Intergovernmental					
Licenses & Permits					
Charges for Services					
Use of Money & Property		47,813	21,353		
Miscellaneous	2,336				
Subtotal Revenues	2,336	47,813	21,353	0	0
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers		600,000	250,000	40,000	100,000
Proceeds of Fixed Asset Sales					
Total Available Resources	2,336	647,813	271,353	40,000	100,000
Expenditures / Other Uses					
Public Safety & Legal Services					
Physical Health & Social Services					
Mental Health, MR & DD					
County Environment & Education					
Roads & Transportation					
Government Services to Residents					
Administration					
Non Program Current					
Debt Service					
Capital Projects	2,236,250	1,198,411	266,448	95,548	100,000
Subtotal Expenditures	2,236,250	1,198,411	266,448	95,548	100,000
Other Financing Uses:					
Operating Transfers			6,529		
Total Expenditures / Other Uses	2,236,250	1,198,411	272,977	95,548	100,000
Beg Fund Bal - July 1	2,441,762	607,847	57,249	55,624	76
Fund Balance-Reserved					
Fund Balance- Unreserved/Designated	607,847	57,249			
Fund Balance- Unreserved/Undesignated			55,624	76	76
End Fund Bal - June 30	607,847	57,249	55,624	76	76
Net Fund Balance Increase/(Decrease)	(1,833,915)	(550,598)	(550,598)	(55,548)	0

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Options available to the County using the Debt Service fund include:

- General Obligation Bonds (§331.441, *Code of Iowa*)
Essential County Purposes – issued for these activities without a referendum following a public hearing: voting machines; solid waste disposal facilities; sanitary sewer and drainage projects; construction or improvements to county building, limited to \$900,000 for counties with a population between 50,000 and 100,000.

General County Purposes – most other types of activities are general county purposes, and subject to a 60% approval at a public referendum.

- Loan Agreement and Lease Purchase Agreements (§331.402 & §331.301, *Code of Iowa*)
 Alternatives to the issuance of general obligation bonds, which are available to counties, under the same rules set out above for bonds, but do not require a public, competitive sale of bonds.

General obligation bonds were used to finance the Justice Center and are backed by the full faith and credit of the County. Outstanding general obligation debt as of July 1, 2007 totals \$6,890,000. The bonds have an average interest rate of 4.92% and mature June 30, 2014. Interest and principal payments on all general obligation bonds are accounted for through the Debt Service fund.

General obligation bonds payable as of July 1, 2007 are comprised of the following:

Issue	Date of Issue	Amount Issued	Interest Rates	Outstanding July 1, 2007
Justice Center	December, 1998	\$2,700,000		\$0
Justice Center	September, 1999	\$5,000,000	4.90-5.10%	\$5,000,000
Justice Center	August, 2000	\$5,000,000	4.90-4.95%	\$1,890,000

Annual debt service requirements to service all outstanding general obligation bonds are summarized as follows:

Fiscal Year	Principal	Interest	Total
FY09	\$905,000	\$302,818	\$1,207,818
FY10	\$950,000	\$256,520	\$1,206,520
FY11	\$975,000	\$209,908	\$1,184,908
FY12	\$1,020,000	\$161,645	\$1,181,645
FY13	\$1,070,000	\$110,645	\$1,180,645
FY14	\$1,110,000	\$56,610	\$1,166,610
	\$6,030,000	\$1,098,145	\$7,128,145

The following payment table and chart detail general obligation expenditures over the life of this debt:

Fiscal Year	Principal	Interest	Total
FY00	\$500,000	\$330,723	\$830,723
FY01	\$950,000	\$537,862	\$1,487,862
FY02	\$655,000	\$539,123	\$1,194,123
FY03	\$675,000	\$513,195	\$1,188,195
FY04	\$700,000	\$486,258	\$1,186,258
FY05	\$735,000	\$458,057	\$1,193,057
FY06	\$780,000	\$422,043	\$1,202,043
FY07	\$815,000	\$383,823	\$1,198,823
FY08	\$860,000	\$345,388	\$1,205,388
	\$6,670,000	\$4,016,469	\$10,686,469

Story County's general obligation bond rating, assigned by Moody's Investors Service, is Aa2. Story County follows the Constitution of the State of Iowa, which limits the amount of general obligation debt that counties can issue to five percent of the assessed value of taxable property within the county's corporate limits. The valuation used for the FY09 debt limit is \$5,285,996,394. Story County's outstanding general obligation debt is significantly below its constitutional debt limit of \$249 million.

Debt Service Fund Statement

	Actual FY05	Actual FY06	Actual FY07	Projected FY08	Adopted FY09
Revenues / Other Sources					
Taxes Levied on Property	1,177,870	1,184,971	1,176,036	1,174,796	1,177,786
Less: Unc. Del. Tax-Levy Yr	601	2,121	8,491		
Less: Credits to Taxpayers	32,541	31,171	29,738	29,966	29,323
Net Current Property Tax	1,144,728	1,151,679	1,137,807	1,142,516	1,148,463
Delinquent Property Tax	2,644	319	168	200	200
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues	17,030	15,902	15,950	15,714	15,814
Intergovernmental	33,181	31,768	30,307	29,874	29,889
Licenses & Permits					
Charges for Services					
Use of Money & Property		10,731	15,341	10,000	10,000
Miscellaneous					
Subtotal Revenues	1,197,583	1,210,399	1,199,573	1,198,304	1,204,366
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers					
Proceeds of Fixed Asset Sales					
Total Available Resources	1,197,583	1,210,399	1,199,573	1,198,308	1,204,366
Expenditures / Other Uses					
Public Safety & Legal Services					
Physical Health & Social Services					
Mental Health, MR & DD					
County Environment & Education					
Roads & Transportation					
Government Services to Residents					
Administration					
Non Program Current					
Debt Service	1,193,857	1,203,343	1,200,123	1,205,388	1,207,818
Capital Projects					
Subtotal Expenditures	1,193,857	1,203,343	1,200,123	1,205,388	1,207,818
Other Financing Uses:					
Operating Transfers					
Total Expenditures / Other Uses	1,193,857	1,203,343	1,200,123	1,205,388	1,207,818
Beg Fund Bal - July 1	43,504	47,228	54,284	53,734	46,651
Fund Balance-Reserved	47,228	54,284	53,734	46,651	43,199
Fund Balance-Unreserved/Designated					
Fund Balance-Unreserved/Undesignated					
End Fund Bal - June 30	47,228	54,284	53,734	46,651	43,199
Net Fund Balance Increase/(Decrease)	3,724	7,056	(550)	(7,083)	(3,452)

ADOPTED STORY COUNTY BUDGET

Form 638 - R

		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS			
							Budget 2008/2009 (F)	Re-estimated 2007/2008 (G)	Actual 2006/2007 (H)	
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	12,340,665	4,811,279		1,177,786		18,329,730	17,662,074	17,516,426	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	122,511	2
Less: Credits to Taxpayers	3	289,531	151,244		29,323		470,098	469,190	478,768	3
Net Current Property Taxes	4	12,051,134	4,660,035		1,145,463		17,859,632	17,189,927	16,915,147	4
Delinquent Property Tax Revenue	5	2,800	1,800		200		4,800	5,200	2,792	5
Penalties, Interest & Costs on Taxes	6	62,164					62,164	62,164	174,513	6
Other County Taxes/TIF Tax Revenues	7	182,335	1,796,788	0	15,814	0	1,994,937	2,094,637	2,170,574	7
Intergovernmental	8	3,173,443	7,390,463	0	29,889	0	10,593,795	12,141,452	9,069,123	8
Licenses & Permits	9	13,050	19,400	0	0	0	32,450	183,550	37,423	9
Charges for Service	10	1,451,455	249,830	0	0	0	1,701,285	1,734,280	1,715,054	10
Use of Money & Property	11	556,700	112,100	0	10,000	0	678,800	892,815	940,758	11
Miscellaneous	12	82,959	116,450	0	0	0	199,409	308,393	305,802	12
Subtotal Revenues	13	17,576,040	14,346,866	0	1,204,366	0	33,127,272	34,612,418	31,331,186	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	0	2,050,000	100,000	0	0	2,150,000	1,840,000	1,648,202	15
Proceeds of Fixed Asset Sales	16	0	5,000	0	0	0	5,000	0	107,900	16
Total Revenues & Other Sources	17	17,576,040	16,401,866	100,000	1,204,366	0	35,282,272	36,669,368	33,087,288	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	7,503,724	1,489,210			0	8,992,934	8,344,321	8,100,929	18
Physical Health and Social Services	19	1,927,854	4,500			0	1,932,354	1,863,827	1,728,924	19
Mental Health, MR & DD	20	0	9,342,580			0	9,342,580	9,149,338	8,352,820	20
County Environment and Education	21	1,265,246	1,666,315			0	2,931,561	2,498,522	2,335,147	21
Roads & Transportation	22	0	4,841,154			0	4,841,154	4,844,709	4,201,352	22
Government Services to Residents	23	1,774,126	72,700			0	1,846,826	1,135,385	1,065,720	23
Administration	24	4,544,235	0			0	4,544,235	4,357,869	4,144,014	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		1,207,818	0	1,207,818	1,205,388	1,200,123	26
Capital Projects	27	1,175,620	727,888	100,000		0	2,003,508	459,963	1,154,075	27
Subtotal Expenditures	28	18,190,805	18,144,347	100,000	1,207,818	0	37,642,970	33,859,322	32,283,104	28
Other Financing Uses:										
Operating Transfers Out	29	550,000	1,600,000	0	0	0	2,150,000	1,840,000	1,648,202	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	18,740,805	19,744,347	100,000	1,207,818	0	39,792,970	35,699,322	33,931,306	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	(1,164,765)	(3,342,481)	0	(3,452)	0	(4,510,698)	970,046	(844,018)	32
Beginning Fund Balance - July 1, 2008	33	4,594,333	5,240,564	76	46,651	0	9,881,624	8,911,578	9,755,596	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Reserved	35	452,771	0	0	43,199	0	495,970	669,022	665,397	35
Fund Balance - Unreserved/Designated	36	7,500	29,497	0	0	0	36,997	542,648	1,010,572	36
Fund Balance - Unreserved/Undesignated	37	2,969,297	1,868,586	76	0	0	4,837,959	8,669,954	7,235,609	37
Total Ending Fund Balance - June 30, 2009	38	3,429,568	1,898,083	76	43,199	0	5,370,926	9,881,624	8,911,578	38

Story County Financial Policies

Overview

Story County adopted Financial Reporting Policies in 2002 in order to comply with the Government Accounting Standards Board (GASB) Statement #34. The policies were amended in 2008.

Accounting, Auditing, and Financial Reporting Policies

Story County will maintain an accounting system that will enable full compliance with fund accounting as determined by Iowa law.

Story County will obtain an annual audit of its financial statements in accordance with General Accepted Auditing Standards (GAAS) from an independent auditing firm, which is periodically selected on a competitive basis.

Story County will present the financial results of the fiscal year in the Comprehensive Annual Financial Report (CAFR) after the close of the fiscal year.

An effective internal control structure of the accounting process will be maintained by the Auditor's office, and reviewed on a periodic basis.

Story County will report all major categories of capital assets that have an estimated life of three years or more, and a historical cost of \$5,000 or more. Individual assets with an initial cost of \$500 or more will be maintained on an inventory list for public accountability and insurance purposes.

A physical sampling of Story County's inventory with a cost threshold of \$500 will be done on an annual basis at the discretion of the Auditor's office.

An annual count of cash-on-hand will be conducted at the discretion of the Auditor's office.

Budget and Financial Planning Policies

A balanced budget will be adopted. A balanced budget requires that general fund operating revenues should be sufficient to support operating expenditure without significant use of general fund balances.

Departmental budgets shall be adopted based on the approved budget of expenditures and revenues.

New or expanded services will not be implemented if inclusion of the service results in exceeding the departmental budget, unless specifically authorized by the Board of Supervisors through a budget amendment.

The Auditor's office will distribute monthly budget reports to all departments. A quarterly report will be provided to the Board of Supervisors.

The mental health budgeted amount will be in accordance with Iowa Code section 331.438.

Story County will budget the maximum amount available to allow transfer of dollars from the rural fund and general fund to the secondary road fund.

Story County will establish an annual secondary road construction plan. The plan which will include a project accomplishment list, and a project priority list for the succeeding four fiscal years based upon the construction funds estimated to be available for the period(s). The plan will be submitted to the Iowa Department of Transportation for review.

Story County will maintain general fund balance at a level determined as sufficient to provide working capital for general governmental operations: 25% of general fund annual expenditures.

Story County will maintain fund balances in governmental funds, other than the general fund, based on a review of working capital needs and expected revenue sources.

All fiduciary type agency funds will be expected to maintain revenue sufficient to cover all direct and indirect costs.

Revenue and Expenditure Policies

Story County will endeavor to maintain diversified and stable revenue sources. Sources include interest income, intergovernmental grants, licenses, permits, fees, and charges for services as well as property tax revenues.

A review of fees and charges for services will be made periodically by departments to determine that an appropriate level is maintained, in terms of comparability and costs to provide the service. Story County will not use one-time revenues for on-going annual operating expenditures. Story County will not budget a revenue source considered unpredictable.

Purchases of \$5,000 or more that are in addition to a purchase anticipated during the budget process will be acknowledged in a public Board of Supervisor meeting session.

Contracts entered into on behalf of Story County must be authorized by the Board of Supervisors and documented in a public board meeting. Approved contracts are to be maintained on file in the Auditor's office. Certain exceptions exist for Story County's boards of Health and Conservation.

Story County may use appropriate funding to provide non-alcoholic beverages and/or food for participants when hosting official meetings or training sessions pertinent to County business.

Reserve accounts shall be established and authorized by the Board of Supervisors at the time of budget adoption or budget amendment. These accounts shall be expended for a documented purpose, and accounted within the Auditor's office.

The Auditor's office will distribute monthly budget versus actual financial summaries to each department for revenues and expenses.

Expenditures within defined service areas shall not exceed the authorized budgeted amount. If determined necessary by the Board of Supervisors, claims for payment may be held until revenue sources are available within the service area.

Debt Management Policy

Story County will not exceed its legal debt margin of five percent of annual actual property valuation.

Financing alternatives include general obligation bonds, essential county purpose bonds, and capital leases.

Story County will retain an independent financial advisory firm and bond counsel based on qualifications and experience with State of Iowa statutes.

Refunding opportunities will be analyzed internally by Story County, and externally by the financial advisor to determine net present value benefits.

Story County will file an annual report for continuing disclosure, as well as report any material events on a periodic basis.

Story County will be in compliance with all Federal tax law provisions involving debt issuance.

Glossary of Terms

28E: Chapter 28E of the *Code of Iowa* provides the legal mechanism for state and local governments in Iowa to provide joint services and facilities with one another. Any public agency in Iowa may enter into an agreement with one or more public or private agencies for joint or co-operative action, including the creation of a separate entity to carry out the purpose of the agreement. 28E agreements must be filed with the Secretary of State and recorded with the county recorder.

Ad Valorem Tax: A tax based on the value of real estate or personal property. *Ad valorem* is Latin for “according to value.”

Accrual Basis: A basis of accounting where debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or expended.

Appropriation: An authorization made by the Board of Supervisors (BOS) which permits the County to incur obligations and to make expenditures.

Appropriation Resolution: The official enactment by the Board of Supervisors (BOS) to establish legal authority for County officials to obligate and expend resources.

Assessed Valuation: A value that is established for real property as a basis for levying property taxes. Value of a property is determined by the City or County Assessor. Sale price of the property (or comparable properties) and availability or unavailability of purchasers are taken into account. If the Assessor cannot readily determine market value based on sale price, other approved appraisal methods are used. The exceptions are agricultural land and utilities. The assessed value of agricultural land is based on productivity. Productivity is determined by a five-year productivity study in each county based on actual crop yields, prices and expenses, and the resulting formula reflects the average net income per acre for five years. Utilities are assessed centrally by the Iowa Department of Revenue.

Assessment Year: The assessment year commences January 1 of each calendar year. Assessors have from January 1 to April 15 to complete assessments and to notify taxpayers. The valuation of property determined as of January 1 of the assessment year is for taxes due and payable in the fiscal year beginning July 1 of the following calendar year, i.e., 18 months after the January assessment date. Thus, a building added during the 2007 calendar year will first be assessed for taxation and placed on the property tax rolls on January 1, 2008, and will have taxes levied upon it which are due and payable in the fiscal year beginning July 1, 2009.

Asset: Any possession that has value in an exchange.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various county services.

Budget Amendment: A legal procedure utilized by the Board of Supervisors (BOS) to revise a budgeted service area appropriation or revenue. The *Code of Iowa* also requires BOS approval through the adoption of a resolution for any interdepartmental or inter-fund adjustments.

Capital Assets: Land, buildings, building improvements, and all other tangible or intangible assets that are used in county operations and that have initial useful lives extending beyond a single reporting period.

Cash Basis: A basis of accounting where transactions are recorded when cash is either received or expended for goods and services. The annual county budget is prepared on a cash basis in conformance with the rules and regulations established by the *Code of Iowa*.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule. Also known as retirement of debt.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disbursement: Payment for goods and services in cash or by check.

Encumbrance: An encumbrance is an anticipated expenditure, or funds restricted for anticipated expenditures, such as for outstanding purchase orders. An encumbrance represents a commitment; it is not an expenditure.

Expenditure: Decreases in net current financial resources. Expenditures include disbursements and accruals of the current period. Expenditures do not include encumbrances.

Expenses: Decreases in net total assets. Expenses represent the cost of operations incurred during the current period regardless of the timing of the related disbursements.

Farm-to-Market: An identifier for a roadway designated by the Iowa Transportation Commission to be part of the statewide highway system; normally associated as a two-lane roadway in rural areas, they are also located in urban areas and can be a 4- or 6-lane divided roadway. See also "Secondary Roads."

Fiscal Year: The twelve-month period beginning July 1 and ending on the following June 30.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Time Equivalent (FTE): A position equivalent to working 2,080 hours in a year.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in governmental accounting are as follows: general, special revenue, debt service, capital project, enterprise, trust and agency, internal service, and special assessment.

Fund Balance: The difference between assets and liabilities.

General County Services: The services which are primarily intended to benefit all residents of a county, including secondary road services, but excluding services financed by other statutory funds.

General Fund: The chief operating fund of the county. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. From this fund are paid the general operating expenses, the fixed charges, and the capital improvement costs that are not paid from other funds.

General Obligation Bond: A negotiable bond issued by a county and payable from the levy of *ad valorem* taxes on all taxable property within the county through its debt service fund which is required to be established by *Code of Iowa* §331.430.

Generally Accepted Accounting Principals (GAAP): These are the uniform minimum standards for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

Governmental Accounting Standards Board (GASB): GASB is an independent, private-sector, not-for-profit organization that establishes and improves standards of financial accounting and reporting. Governments and the accounting industry recognize the GASB as the official source of generally accepted accounting principles (GAAP) for state and local governments.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

Liability: A financial obligation, or the cash outlay that must be made at a specific time to satisfy the contractual terms of such an obligation.

Line-Item Budget: A budget that lists each expenditure account (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

Local Option Sales Tax: In Iowa, a local option sales tax (LOST) is imposed on the same basis as the State sales and services tax and is not to exceed 1.0%. The tax may not be imposed on the sale of property or any service not taxed by the State. A LOST is approved via referendum by voters within a jurisdiction and must achieve a simple majority to pass. The local option sales tax collected within a county is placed in a special distribution fund. The fund is distributed on the basis of population (75.0%) and property tax levies (25.0%). Cities and counties may use the funds for any lawful purpose of the city or county, including property tax relief and bond collateral.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

MH-DD Fund: The Mental Health and Development Disabilities Fund is a special revenue fund to account for mental health, mental retardation, and developmentally disabled program costs.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and “available for expenditure.” Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

PRN: From the Latin *pro re nata* meaning “as needed.” In Story County, it is used to describe temporary staff in the Community Life Program.

Property Taxes: Taxes levied according to the property’s taxable value and tax rate.

Reserve: An account used to indicate that a portion of a fund’s balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue: Funds received as income including tax payments, grants, fees for service, receipts from other governments, shared revenues and interest income.

Road Use Tax Fund: The major funding source for the construction, maintenance, and supervision of Iowa's highways is the Road Use Tax Fund (RUTF). The RUTF was established in 1949. The RUTF is governed by Article VII, Section 8, of the Iowa Constitution and *Code of Iowa* chapter 312. It is funded primarily through motor vehicle fuel and use taxes, and motor vehicle registration and title fees.

Rollback: Rollback is the common name for statewide limitations on the annual growth of property assessments. Each November, the Iowa Department of Revenue certifies the limitation percentages to the county auditors. The rollback percentage is multiplied by the actual (assessed) value to obtain the value of the property that is subject to taxation.

Rural Services Fund: This is a special revenue fund for county services which primarily benefit residents in the unincorporated areas.

Rural Services: The services which are primarily intended to benefit those persons residing in the county outside of incorporated city areas, including secondary roads services, but excluding services financed by other statutory funds.

Secondary Roads: The roads under county jurisdiction. Secondary roads, which include farm-to-market roads, make up more than 75 percent of the total roadway miles in Iowa.

Secondary Roads Services: The services related to secondary road construction and maintenance, excluding debt service and services financed by other statutory funds.

Special Revenue Fund: A fund utilized to account for revenues derived from specific sources that are restricted to expenditures for specified purposes.

Taxable Valuation: This is equal to a property's assessed valuation multiplied by the rollback percentage (if any) less any applied tax credits, exemptions and abatements.

Tax Increment Financing: Tax increment financing (TIF) is a mechanism, most commonly used in Iowa by incorporated cities, to reallocate property tax revenue growth within a designated area to public improvement projects and/or economic development.

Tax Rate: Local governments that have statutory authority to certify property taxes for budgeted expenditures are required to certify to the county auditor their taxes to be levied and collected by the county. Tax rates are expressed in dollars and cents per \$1,000 of taxable valuation.

Acronyms

ASSET	Analysis of Social Services Evaluation Team
BOS	Board of Supervisors
CAFR	Comprehensive Annual Financial Report
CLP	Community Life Program
DD	Developmentally Disabled
E911	Enhanced 911
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Practices
GAAS	Generally Accepted Auditing Standards
GASB	Governmental Accounting Standards Board
GIS	Geographic Information System
GO	General Obligation
HIRTA	Heart of Iowa Regional Transit Agency
HOINT	Heart of Iowa Nature Trail
IRVM	Integrated Roadside Vegetation Management
ISU	Iowa State University
IT	Information Technology
LOST	Local Option Sales Tax
MAPS	Mapping and Policy Support
MH – DD	Mental Health and Developmentally Disabled
MICA	Mid-Iowa Community Action, Inc.
MR	Mental Retardation
PRN	<i>Pro Re Nata</i> (see Glossary)
P&Z	Planning and Zoning
REAP	Resource Enhancement and Protection
RUTF	Road Use Tax Fund
SCCB	Story County Conservation Board
TIF	Tax Increment Financing

This budget document is designed to provide readers with a general overview of Story County and its budget as a policy document, financial and operations guide, and communication tool. Any questions can be forwarded to:

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