

County of Story, Iowa

Fiscal Year 2019

Proposed Budget



**Board of Supervisors**

Rick Sanders, Chairperson

Marty Chitty, Supervisor

Lauris Olson, Supervisor

Prepared by Story County Auditor's Office

Lucy Martin, Auditor

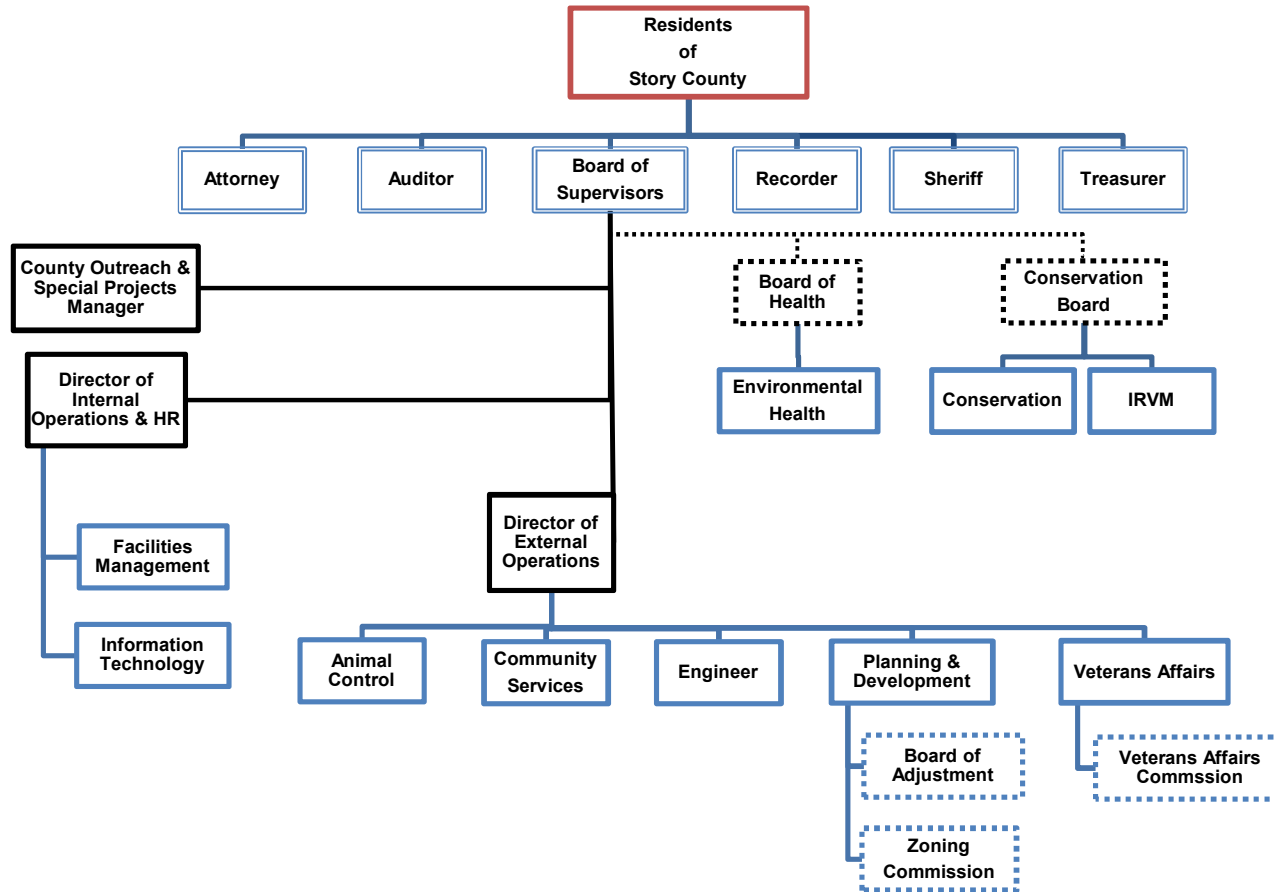
Lisa Markley, Assistant Auditor

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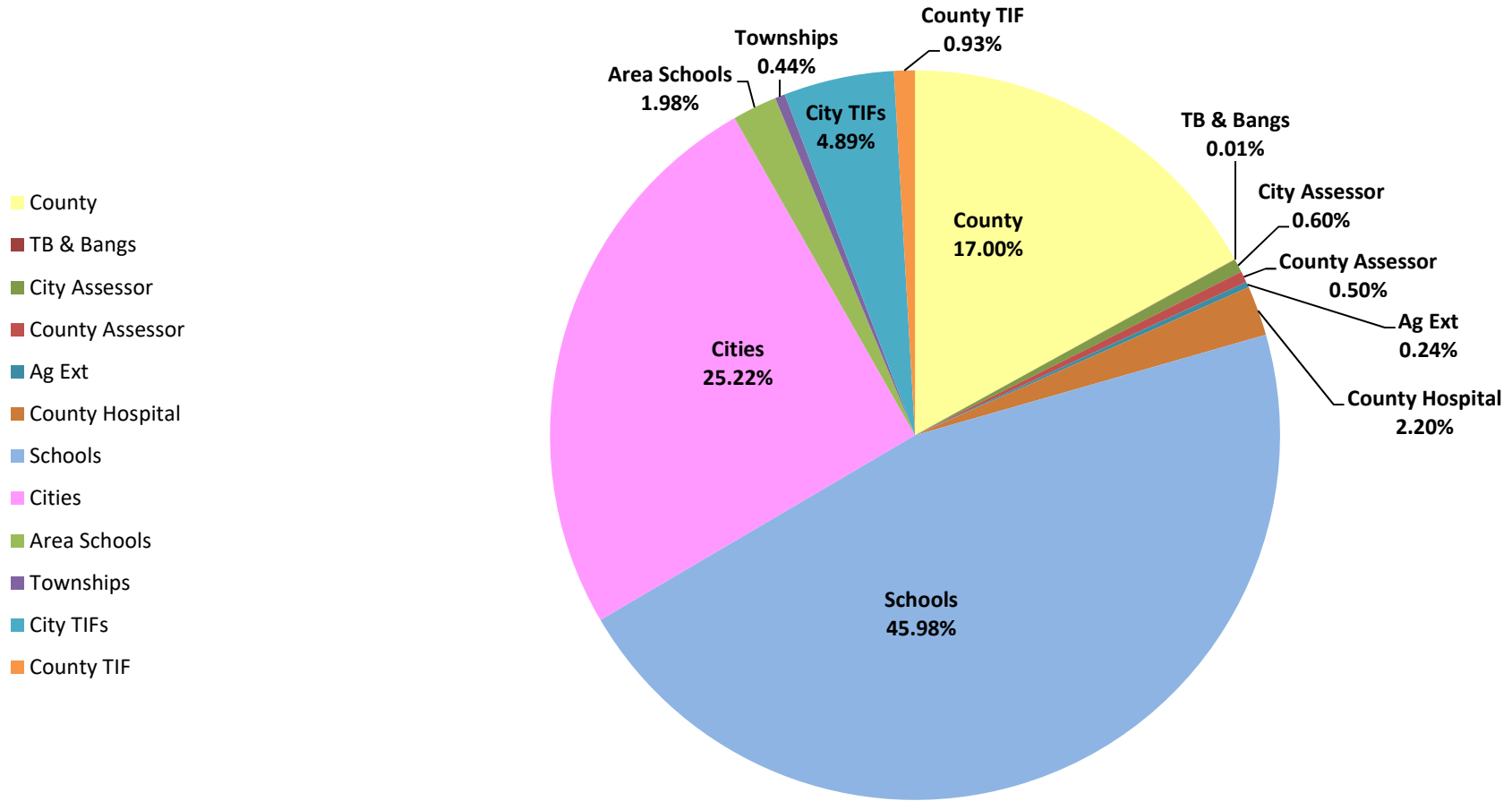
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| <u>DEPARTMENT</u>                                       | <u>DEPARTMENT HEAD/ELECTED OFFICIAL</u>  | <u>PROPOSED SALARY (FY19)</u> |
|---|--|-------------------------------|
| Animal Control  | Sue McCaskey                             | \$71,340                      |
| Attorney  | Jessica Reynolds                         | \$139,629                     |
| Auditor   | Lucy Martin                              | \$80,256                      |
| Board of Health - Environmental Health                  | Margaret Jaynes                          | \$80,884                      |
| Board of Supervisors                                    | Rick Sanders, Marty Chitty, Lauris Olson | \$80,256                      |
| County Outreach & Special Projects Manager              | Leanne Harter                            | \$77,976                      |
| Director of External Operations & County Services       | Deb Schildroth                           | \$90,110                      |
| Director of Internal Operations & Human Resources       | Alissa Riese-Wignall                     | \$88,965                      |
| Community Services/Mental Health                        | Karla Webb                               | \$76,729                      |
| Conservation Board                                      | Mike Cox                                 | \$89,561                      |
| Countywide Services                                     | Rick Sanders, Marty Chitty, Lauris Olson |                               |
| Department Human Services                               | Pauline Rutherford                       |                               |
| Facilities Manager (inc Human Services Ctr/Justice Ctr) | Joby Brogden                             | \$71,400                      |
| General Betterment (40% L.O.)                           | Rick Sanders, Marty Chitty, Lauris Olson |                               |
| Information Technology                                  | Barbara Steinback                        | \$103,268                     |
| Intergrated Roadside Vegetation Mngmt (IRVM)            | Joe Kooiker, Mike Cox                    | \$56,548 (Joe)                |
| Juvenile Court Services                                 | Jerome Rewerts                           |                               |
| Planning & Development                                  | Jerry Moore                              | \$78,994                      |
| Recorder  | Stacie Herridge                          | \$80,256                      |
| Secondary Roads   | Darren Moon                              | \$122,637                     |
| Sheriff   | Paul Fitzgerald                          | \$133,513                     |
| Treasurer   | Renee Twedt                              | \$80,256                      |
| Veterans Affairs  | Brett McLain                             | \$63,214                      |

# Story County Organizational Chart



# FY18 Tax Askings



**TAX DOLLARS, VALUATIONS & LEVY RATES**

| <b>FISCAL YEAR 2019</b>                   |            |               |         |
|---|------------|---------------|---------|
|   | DOLLARS    | VALUATION     | RATE    |
| <b>A. Countywide Levies:</b>              |            | 4,543,923,725 |         |
| General Basic                             | 15,903,733 |               | 3.50000 |
| General Supplemental                      | 4,216,760  |               | 0.92800 |
| <i>Emerg Mgmt Dollars Inc. Above</i>      | 226,271    |               |         |
| County Services Fund                      | 2,155,398  |               | 0.47435 |
| Debt Service                              | 791,467    | 4,869,972,136 | 0.16252 |
| <b>Subtotal Countywide (A)</b>            | 23,067,358 |               | 5.06487 |
| <b>B. All Rural Services Only Levies:</b> |            | 956,584,409   |         |
| Rural Services Basic                      | 3,041,200  |               | 3.17923 |
| <b>GRAND TOTAL (A &amp; B)</b>            | 26,108,558 |               | 8.24410 |

| <b>FISCAL YEAR 2018</b>                   |            |               |         |
|---|------------|---------------|---------|
|   | DOLLARS    | VALUATION     | RATE    |
| <b>A. Countywide Levies:</b>              |            | 4,267,328,892 |         |
| General Basic                             | 14,935,651 |               | 3.50000 |
| General Supplemental                      | 3,870,681  |               | 0.90705 |
| <i>Emerg Mgmt Dollars Inc. Above</i>      | 201,402    |               |         |
| County Services Fund                      | 2,140,308  |               | 0.50156 |
| Debt Service                              | 821,000    | 4,572,449,957 | 0.17955 |
| <b>Subtotal Countywide (A)</b>            | 21,767,640 |               | 5.08816 |
| <b>B. All Rural Services Only Levies:</b> |            | 930,372,991   |         |
| Rural Services Basic                      | 2,957,842  |               | 3.17920 |
| <b>GRAND TOTAL (A &amp; B)</b>            | 24,725,482 |               | 8.26736 |

**Story County PROPOSED BUDGET SUMMARY**

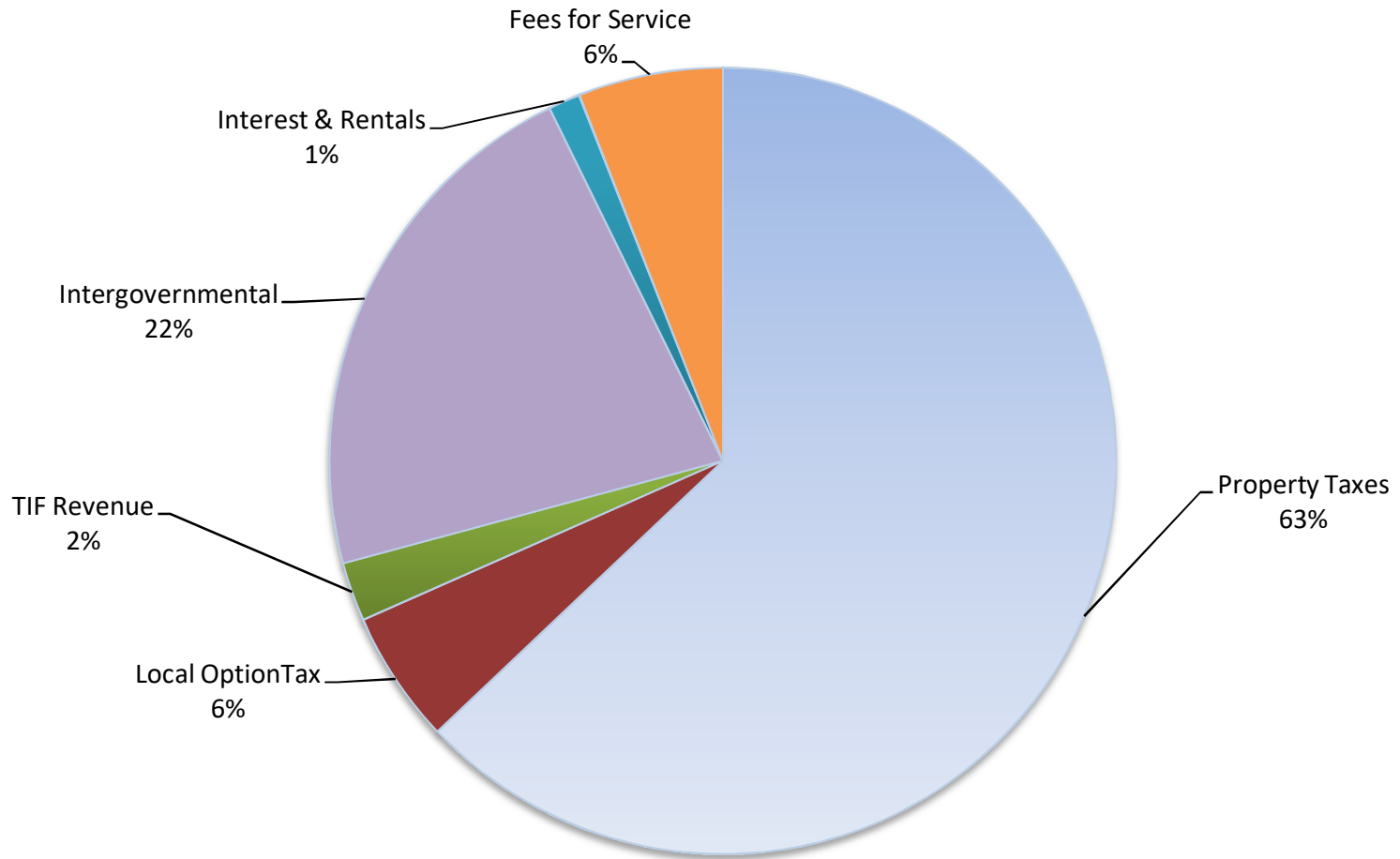
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|  |                |                           |                            |                        |                  | TOTALS           |                  |                  |    |
|--|----------------|---------------------------|----------------------------|------------------------|------------------|------------------|------------------|------------------|----|
|  | General<br>(A) | Special<br>Revenue<br>(B) | Capital<br>Projects<br>(C) | Debt<br>Service<br>(D) | Permanent<br>(E) | Budget           | Re-estimated     | Actual           |    |
|  |                |                           |                            |                        |                  | 2018/2019<br>(F) | 2017/2018<br>(G) | 2016/2017<br>(H) |    |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  |                |                           |                            |                        |                  |                  |                  |                  |    |
| Taxes Levied on Property   | 1              | 19,947,415                | 5,106,058                  | 785,115                |                  | 25,838,588       | 24,474,068       | 23,608,450       | 1  |
| Less: Uncollected Delinquent Taxes - Levy Year   | 2              | 0                         | 0                          |                        |                  | 0                |                  | 86,328           | 2  |
| Less: Credits to Taxpayers   | 3              | 794,960                   | 224,693                    | 34,803                 |                  | 1,054,456        | 1,054,456        | 1,028,213        | 3  |
| Net Current Property Taxes   | 4              | 19,152,455                | 4,881,365                  | 750,312                |                  | 24,784,132       | 23,419,612       | 22,493,909       | 4  |
| Delinquent Property Tax Revenue  | 5              | 1,800                     | 1,200                      | 50                     |                  | 3,050            | 3,180            | 3,421            | 5  |
| Penalties, Interest & Costs on Taxes   | 6              | 75,000                    |                            |                        |                  | 75,000           | 75,000           | 105,109          | 6  |
| Other County Taxes/TIF Tax Revenues  | 7              | 229,808                   | 3,258,531                  | 0                      | 8,092            | 3,496,431        | 3,497,250        | 3,679,694        | 7  |
| Intergovernmental  | 8              | 2,561,574                 | 6,156,581                  | 0                      | 59,186           | 8,777,341        | 8,512,657        | 8,621,983        | 8  |
| Licenses & Permits   | 9              | 25,030                    | 53,940                     |                        |                  | 78,970           | 66,080           | 86,643           | 9  |
| Charges for Service  | 10             | 1,807,695                 | 60,120                     |                        |                  | 1,867,815        | 1,849,955        | 1,834,690        | 10 |
| Use of Money & Property  | 11             | 443,875                   | 7,350                      |                        | 800              | 452,025          | 518,816          | 2,117,330        | 11 |
| Miscellaneous  | 12             | 308,250                   | 208,500                    |                        |                  | 516,750          | 693,076          | 913,375          | 12 |
| <b>Subtotal Revenues</b>   | 13             | 24,605,487                | 14,627,587                 | 0                      | 818,440          | 40,051,514       | 38,635,626       | 39,856,154       | 13 |
| Other Financing Sources:   |                |                           |                            |                        |                  |                  |                  |                  |    |
| General Long-Term Debt Proceeds  | 14             | 0                         | 0                          |                        |                  | 0                | 1,500,000        | 1,537,300        | 14 |
| Operating Transfers In   | 15             | 0                         | 2,943,350                  | 150,000                | 0                | 3,093,350        | 3,098,421        | 2,945,822        | 15 |
| Proceeds of Fixed Asset Sales  | 16             | 0                         | 2,000                      |                        |                  | 2,000            | 8,280            | 909,880          | 16 |
| <b>Total Revenues &amp; Other Sources</b>  | 17             | 24,605,487                | 17,572,937                 | 150,000                | 818,440          | 43,146,864       | 43,242,327       | 45,249,156       | 17 |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>   |                |                           |                            |                        |                  |                  |                  |                  |    |
| Operating:   |                |                           |                            |                        |                  |                  |                  |                  |    |
| Public Safety and Legal Services   | 18             | 9,962,285                 | 2,174,475                  |                        |                  | 12,136,760       | 11,988,054       | 11,704,848       | 18 |
| Physical Health and Social Services  | 19             | 2,523,195                 | 17,500                     |                        |                  | 2,540,695        | 2,668,312        | 2,370,589        | 19 |
| Mental Health, ID & DD   | 20             | 0                         | 1,979,364                  |                        |                  | 1,979,364        | 2,092,120        | 2,063,569        | 20 |
| County Environment and Education   | 21             | 2,214,400                 | 1,768,440                  |                        |                  | 3,982,840        | 4,750,804        | 3,781,745        | 21 |
| Roads & Transportation   | 22             | 0                         | 6,800,300                  |                        |                  | 6,800,300        | 7,504,900        | 5,664,749        | 22 |
| Government Services to Residents   | 23             | 1,230,892                 | 17,700                     |                        |                  | 1,248,592        | 1,225,315        | 1,307,839        | 23 |
| Administration   | 24             | 5,925,726                 | 0                          |                        |                  | 5,925,726        | 5,750,868        | 5,403,844        | 24 |
| Nonprogram Current   | 25             | 0                         | 0                          |                        |                  | 0                | 100,000          | 297,258          | 25 |
| Debt Service   | 26             | 0                         | 692,400                    | 826,280                |                  | 1,518,680        | 1,514,160        | 1,355,139        | 26 |
| Capital Projects   | 27             | 1,162,339                 | 1,765,580                  | 743,223                |                  | 3,671,142        | 7,637,170        | 2,187,486        | 27 |
| <b>Subtotal Expenditures</b>   | 28             | 23,018,837                | 15,215,759                 | 743,223                | 826,280          | 39,804,099       | 45,231,703       | 36,137,066       | 28 |
| Other Financing Uses:  |                |                           |                            |                        |                  |                  |                  |                  |    |
| Operating Transfers Out  | 29             | 720,000                   | 2,373,350                  | 0                      | 0                | 3,093,350        | 3,098,421        | 2,983,122        | 29 |
| Refunded Debt/Payments to Escrow   | 30             | 0                         | 0                          |                        |                  | 0                |                  | 0                | 30 |
| <b>Total Expenditures &amp; Other Uses</b>   | 31             | 23,738,837                | 17,589,109                 | 743,223                | 826,280          | 42,897,449       | 48,330,124       | 39,120,188       | 31 |
| <b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b> | 32             | 866,650                   | -16,172                    | -593,223               | -7,840           | 249,415          | -5,087,797       | 6,128,968        | 32 |
| Beginning Fund Balance - July 1,   | 33             | 10,687,025                | 5,867,659                  | 882,949                | 52,890           | 17,490,523       | 22,578,320       | 16,449,352       | 33 |
| Increase (Decrease) in Reserves (GAAP Budgeting)   | 34             | 0                         | 0                          |                        |                  | 0                |                  | 0                | 34 |
| Fund Balance - Nonspendable  | 35             | 0                         | 0                          |                        |                  | 0                |                  | 0                | 35 |
| Fund Balance - Restricted  | 36             | 1,285,244                 | 5,805,915                  | 289,726                | 45,050           | 7,425,935        | 7,503,918        | 12,205,508       | 36 |
| Fund Balance - Committed   | 37             | 1,410,000                 | 0                          |                        |                  | 1,410,000        | 2,261,140        | 2,261,140        | 37 |
| Fund Balance - Assigned  | 38             | 3,315,415                 | 45,572                     |                        |                  | 3,360,987        | 2,585,533        | 2,295,417        | 38 |
| Fund Balance - Unassigned  | 39             | 5,543,016                 | 0                          | 0                      | 0                | 5,543,016        | 5,139,932        | 5,816,255        | 39 |
| <b>Total Ending Fund Balance - June 30,</b>  | 40             | 11,553,675                | 5,851,487                  | 289,726                | 45,050           | 17,739,938       | 17,490,523       | 22,578,320       | 40 |

Proposed tax rate per \$1,000 valuation for County purposes: 5.06487 urban areas; 8.2441 rural areas; Any special district rates excluded.

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# STORY COUNTY FY19 REVENUES



By State of Iowa Defined source codes

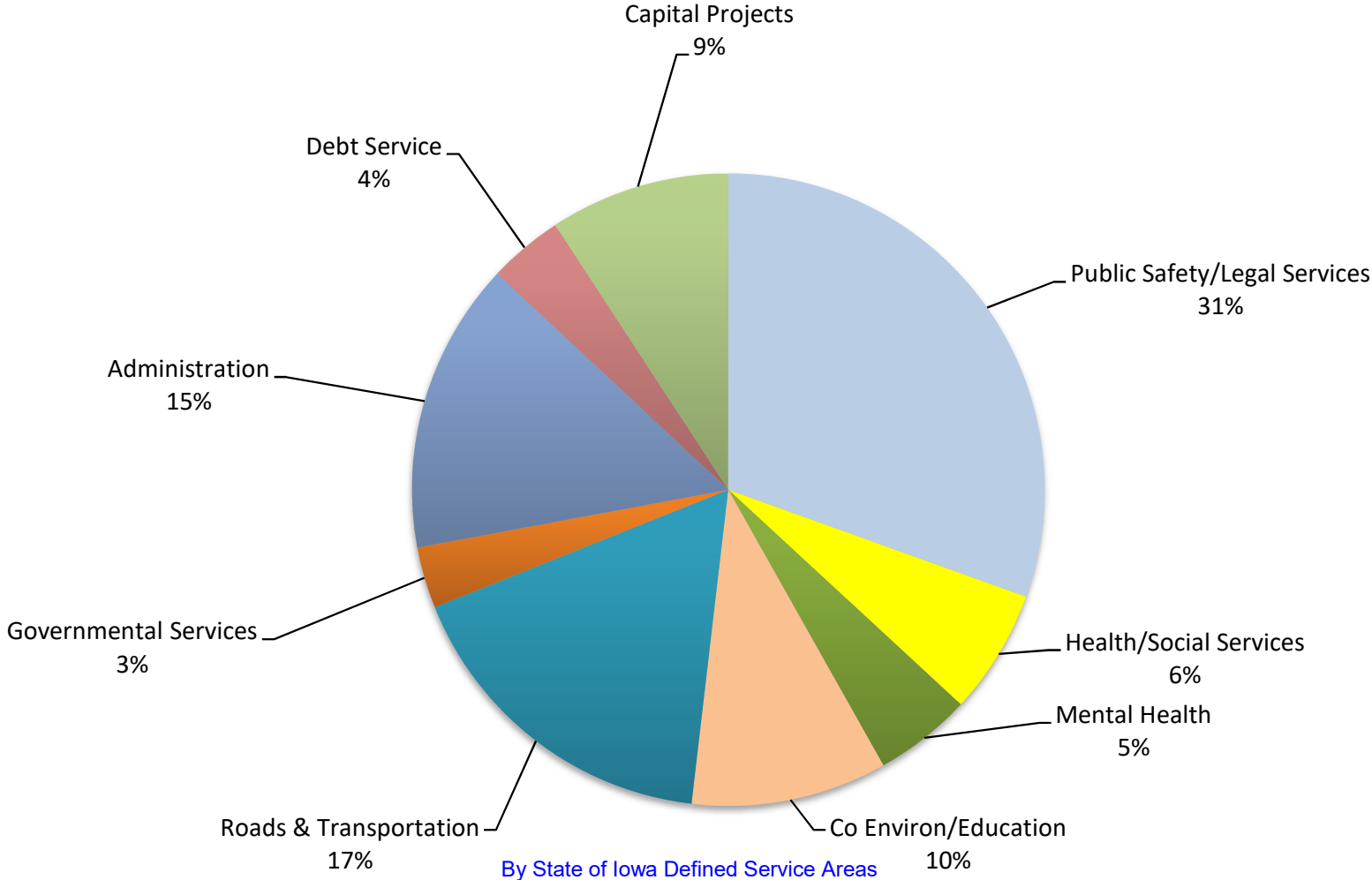
## REVENUES

|                                      | <b>FY19<br/>Revenue</b> | <b>FY18<br/>Revenue</b> |
|--------------------------------------|-------------------------|-------------------------|
| PROPERTY TAXES:                      | 25,838,588              | 24,475,660              |
| OTHER COUNTY TAXES                   | 3,158,779               | 3,479,353               |
| DEPARTMENTAL:                        |                         |                         |
| Animal Control                       | 38,500                  | 31,000                  |
| Attorney                             | 283,996                 | 417,996                 |
| Auditor                              | 9,475                   | 98,200                  |
| Board of Health-Environmental Health | 80,270                  | 73,390                  |
| Community Life                       | 133,000                 | 200,000                 |
| Community Services                   | 1,900                   | 6,300                   |
| Conservation                         | 1,135,240               | 1,219,900               |
| Countywide Services                  | 1,854,551               | 1,912,083               |
| Department of Human Services         | 185,600                 | 182,500                 |
| Engineer-Secondary Roads             | 7,523,060               | 7,321,450               |
| Facilities Management                | 1,500                   | 1,200                   |
| Information Technology               | 9,600                   | 9,600                   |
| IRVM                                 | 30,620                  | 37,890                  |
| Juvenile Court Services              | 10,000                  | 10,100                  |
| Mental Health                        | 0                       | 21,840                  |
| Planning & Development               | 47,190                  | 42,670                  |
| Recorder                             | 594,680                 | 554,655                 |
| Sheriff                              | 1,225,540               | 1,206,595               |
| Treasurer                            | 975,150                 | 943,200                 |
| Veterans Affairs                     | 9,625                   | 10,150                  |
| TOTALS                               | 43,146,864              | 42,255,732              |

*original budget*



# STORY COUNTY FY19 EXPENSES



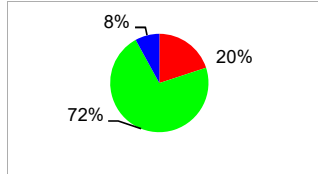
## EXPENDITURES

|                                   | FY19<br>Personnel | FY19<br>Operating | FY19<br>Total     | FY18<br>Personnel | FY18<br>Operating | FY18<br>Total     |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Animal Control                    | 304,070           | 79,930            | 384,000           | 289,920           | 176,250           | 466,170           |
| Attorney                          | 2,368,610         | 103,047           | 2,471,657         | 2,377,590         | 111,011           | 2,488,601         |
| Auditor                           | 788,907           | 322,375           | 1,111,282         | 747,537           | 257,835           | 1,005,372         |
| Board of Health-Env. Health       | 266,004           | 41,640            | 307,644           | 253,454           | 38,460            | 291,914           |
| Board of Supervisors              | 887,271           | 104,885           | 992,156           | 751,262           | 149,505           | 900,767           |
| Community Life                    | 0                 | 62,500            | 62,500            | 0                 | 84,650            | 84,650            |
| Community Services                | 228,330           | 105,680           | 334,010           | 204,280           | 108,840           | 313,120           |
| Conservation                      | 1,351,910         | 2,216,130         | 3,568,040         | 1,267,715         | 1,856,670         | 3,124,385         |
| Countywide Services               | 60,170            | 5,533,274         | 5,593,444         | 58,761            | 5,760,519         | 5,819,280         |
| Transfers                         |                   |                   | 3,093,350         |                   |                   | 3,203,561         |
| DHS Local Office                  | 0                 | 66,100            | 66,100            | 0                 | 61,500            | 61,500            |
| Engineer-Secondary Roads          | 2,832,100         | 4,978,200         | 7,810,300         | 2,827,050         | 5,089,850         | 7,916,900         |
| Facilities Manager                | 495,350           | 212,750           | 708,100           | 490,450           | 169,650           | 660,100           |
| General Betterment (40% L.O. Tax) | 0                 | 1,031,725         | 1,031,725         | 0                 | 852,893           | 852,893           |
| Human Services Center             | 253,100           | 145,500           | 398,600           | 248,875           | 147,600           | 396,475           |
| IRVM                              | 156,335           | 85,730            | 242,065           | 141,500           | 109,430           | 250,930           |
| Information Technology            | 495,400           | 660,075           | 1,155,475         | 480,100           | 538,375           | 1,018,475         |
| Justice Center Facilities         | 350,165           | 411,800           | 761,965           | 346,365           | 399,600           | 745,965           |
| Juvenile Court Services           | 0                 | 396,050           | 396,050           | 0                 | 386,050           | 386,050           |
| Mental Health                     | 363,934           | 1,614,980         | 1,978,914         | 279,450           | 1,516,670         | 1,796,120         |
| Planning & Development            | 263,100           | 13,700            | 276,800           | 255,300           | 11,070            | 266,370           |
| Recorder                          | 364,577           | 49,460            | 414,037           | 354,250           | 54,520            | 408,770           |
| Sheriff                           | 7,259,124         | 1,524,930         | 8,784,054         | 6,814,267         | 1,770,520         | 8,584,787         |
| Treasurer                         | 715,137           | 132,600           | 847,737           | 701,865           | 131,780           | 833,645           |
| Veterans Affairs                  | 76,944            | 30,500            | 107,444           | 73,104            | 30,865            | 103,969           |
| <b>TOTALS</b>                     | <b>19,880,538</b> | <b>19,923,561</b> | <b>42,897,449</b> | <b>18,963,095</b> | <b>19,814,113</b> | <b>41,980,769</b> |

*original budget*

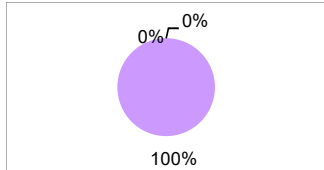
# Fiscal Year 19

## PUBLIC SAFETY/LEGAL SERVICES Funds: gen/supp/rural/spec rev



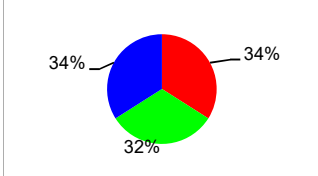
| Department | Percentage |
|------------|------------|
| ATTORNEY   | 20%        |
| SHERIFF    | 72%        |
| NON DEPT   | 8%         |

## MENTAL HEALTH



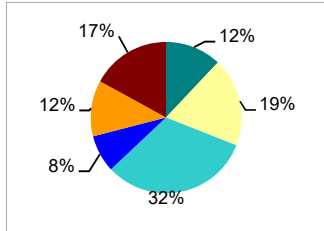
| Funds: mhdd         | Percentage |
|---------------------|------------|
| MENTAL HEALTH ADMIN | 100%       |

## GOV'T SERVICE TO RESIDENTS Funds: gen/supp/rural/spec rev



| Department       | Percentage |
|------------------|------------|
| RECORDER         | 34%        |
| TREAS. - AUTO    | 32%        |
| AUD. - ELECTIONS | 34%        |

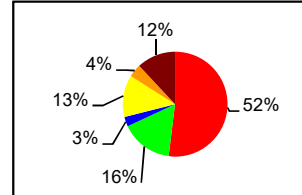
## ADMINISTRATION



| Funds: gen/supp/spec rev | Percentage |
|--------------------------|------------|
| NON DEPT                 | 12%        |
| INFORMATION TECHNOLOGY   | 19%        |
| FACILITIES MANAGER       | 32%        |
| TREAS. - TAX             | 8%         |
| AUD. - MANAGEMENT        | 12%        |
| BOARD OF SUPERVISORS     | 17%        |

## HEALTH/SOCIAL SERVICES Funds: gen/supp

30% 6%

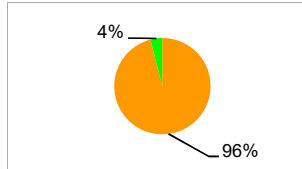


| Department         | Percentage |
|--------------------|------------|
| NON DEPT           | 52%        |
| JUVENILE COURT     | 16%        |
| DEPT HUMAN SERV    | 3%         |
| COMMUNITY SERVICES | 13%        |
| VETERANS ADMIN     | 4%         |
| ENVIRONMENTAL HLTH | 12%        |

5%

## ROADS & TRANSPORTATION Funds: rural/secondary roads

5% 17%

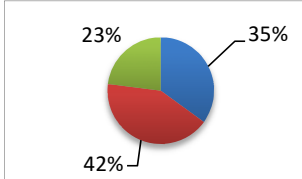


| Department         | Percentage |
|--------------------|------------|
| COUNTY ENGINEER    | 96%        |
| GENERAL BETTERMENT | 4%         |

3%

## CAPITAL PROJECTS

Funds: cap proj/sec rds/conserv 9%

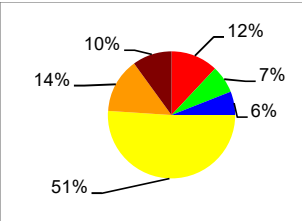


| Department      | Percentage |
|-----------------|------------|
| COUNTY ENGINEER | 35%        |
| CONSERVATION    | 42%        |
| NON DEPT        | 23%        |

15%

## ENVIRONMENT/EDUCATION Funds: gen/supp/rural/TIF/spec rev

15% 10%



| Department         | Percentage |
|--------------------|------------|
| NON DEPT           | 12%        |
| PLAN & DEV         | 7%         |
| IRVM               | 6%         |
| CONSERVATION       | 51%        |
| GENERAL BETTERMENT | 14%        |
| ANIMAL CONTROL     | 10%        |

These graphs represent expenditures by department for the defined service areas.



# Story County Expenses vs. Revenues (Budgeted)

Fiscal Year 2013-Fiscal Year 2019

