

Black Hawk County, Iowa

Fiscal Year 2018 Budget



Budget Hearing

March 7, 2017

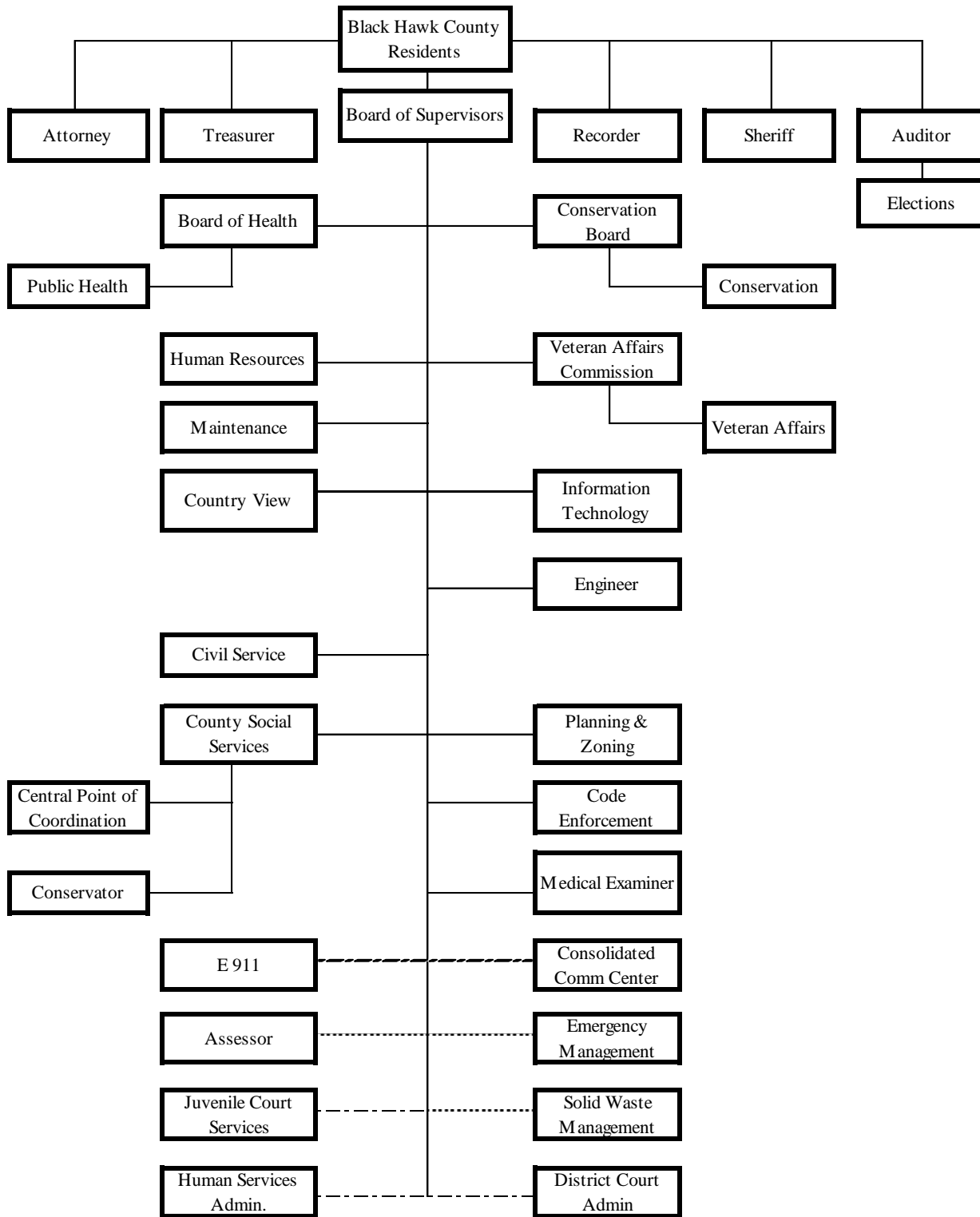
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BLACK HAWK COUNTY OFFICIALS

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
Elected Officials		
Board of Supervisors, Chairperson	Frank Magsamen	2019
Board of Supervisors, Chair Pro Tempore	Craig White	2019
Board of Supervisors	Tom Little	2021
Board of Supervisors	Linda L. Laylin	2021
Board of Supervisors	Chris Schwartz	2021
County Attorney	Brian Williams	2021
County Auditor	Grant Veeder	2021
County Recorder	Sandie L. Smith	2019
County Sheriff	Tony Thompson	2021
County Treasurer	Rita M. Schmidt	2019
Associate Officials		
County Assessor	T. J. Koenigsfeld	2021
Department Heads and Administration		
Conservation Executive Director	vacant	
Country View Administrator	Dennis Coleman	
County Buildings Superintendent	Rory Geving	
County Engineer	Catherine Nicholas	
County Planning & Zoning	Adrienne Miller	
County Social Services CEO	Robert Lincoln	
Human Resources Director	vacant	
Information Technology Director	Kim Veeder	
Public Health Director	Dr. Nafissa Egbuonye	
Veteran Affairs Director	Kevin Dill	
County Finance Director	Susan Deaton	

ORGANIZATIONAL CHART





Black Hawk County Board of Supervisors

Linda L. Laylin
833-3076

Tom Little
833-3075

Frank Magsamen
833-3077

Chris Schwartz
833-3074

Craig White
833-3078

Susan Deaton
Finance Director

Amanda Fesenmeyer
Administrative Aide

March 7, 2017

Black Hawk County Board of Supervisors,
Black Hawk County Citizens:

The fiscal year 2018 budget for Black Hawk County, Iowa is respectfully submitted. The overall proposed budget shows an increase in tax askings of 5.3%, or approximately \$1.9 million above the amount of the adopted budget for FY17. The increase is mainly due to an increase in health insurance benefits and capital expenditures. Health insurance benefits for employees are expected to increase by 20% or slightly over \$1 million. Tax askings for capital expenditures is approximately \$844,000 higher than the adopted budget for FY17 due to the inclusion of \$1 million for the jail security project. The countywide tax levy rate for the proposed fiscal year 2018 budget will increase by approximately 1.9 cents to \$6.46. The rural tax levy rate will increase by 13.6 cents to \$9.67. The 13.6 cent increase for the rural tax rate is a combination of an increase of about 11.7 cents for the Rural Fund tax rate (which is levied against only that property in unincorporated areas of the county) and the increase of approximately 1.9 cents from the tax rate levied on all property in the county.

The overall taxable valuation for Black Hawk County increased 5.45% for the FY18 budget. The rural-only portion of the valuation increased approximately 4.217%. Taxable valuations for FY18 were rolled back to 56.9391% of assessed value for residential property and 47.4996% of assessed value for agricultural property. Commercial and industrial properties were rolled back to 90.0000%, and multi-residential property was rolled back to 82.5000%. The overall valuation changes in each property category were as follows:

- Residential property: an increase of 4.08% to \$3,486,476,829
- Agricultural property: an increase of 3.16% to \$339,335,008
- Commercial property: an increase of 13.50% to \$1,083,319,088
- Industrial property: an increase of 7.23% to \$139,769,135
- Multi-residential property: a decrease of 6.92% to \$108,877,606

These are the overall net increases and decreases for the categories: individual parcel valuations may vary significantly.

Fiscal year 2018 was budgeted using the 2028 vision adopted by the Board of Supervisors as a guide. Black Hawk County government is committed to six intertwined principles:

We are Effective: We govern and utilize resources in ways that consistently produce wise and desired results for the common good.

We are Responsible: We are a transparent entity that responds to the changing needs and trends that affect our diverse public. We strive to balance our responsibilities to current and future citizens. We encourage economic development in a sustainable and environmentally responsible manner.

We are Collaborative: Through effective communication, we practice collaboration internally and externally, vertically and horizontally, with governments and the private sector, as a leader and as a team player.

We are Efficient: We maximize the benefits from our limited resources within a rapidly changing culture and global economy to deliver quality services to the public economically without sacrificing quality.

We are Innovative: We foster an environment of continuous quality improvement where we plan, do, study, and act upon creative open and resourceful changes to how we work.

We are Adaptable: We are flexible while remaining both lawful and ethical.

Along with these motivating values, the Board also identified key vision elements for Black Hawk County to strive to accomplish over the next twenty years. They are as follows:

Building Desirable Communities

With others throughout our county and region, we form a safe, thriving community. Together, we build upon and enhance our abundant natural resources, superb land and water trails, quality education and health care, sound infrastructure, rich agricultural land, and growing cultural, historic, recreational and entertainment opportunities to enhance the mental, physical and spiritual well-being of our diverse public, visitors, and potential residents.

Promoting Economic Vitality

We seek to collaborate with all governmental entities, individuals, and other partners to promote quality economic and entrepreneurial development and innovative links with other economies around the world. We accent and strengthen our economic resources including agriculture and

emerging technologies, abundant clean water and air, higher education, and an always learning work force. We have a respected land use policy. Our desirable communities and rural areas and our thriving changing economy, attract and retain workers, families, and retirees.

Achieving Environmental Sustainability

We lead by example, learning from others' successes and wisely investing in environmentally sound county assets, waste-reducing and pollution-reducing operations, flood plain and watershed management, sustainability and renewable energy. In partnerships, county government promotes best environmental and healthy practices, products, services, buildings, public transportation, and natural resources. County employees work together with citizens and visitors, to protect and maintain our natural heritage in order to sustain clean water, clean air, and biodiversity.

Applying Technology to Serve

We utilize advances in technology to assure the best possible service to the public, particularly regarding convenience, transparency, accuracy, and opportunity for timely public input. The county's technological capabilities facilitate seamless compatibility within the county, with other counties, and with state centralized systems. Black Hawk County leadership is committed to efficient and inclusive electronic infrastructure, access, and utilization skills for all of the public, including effective access to services and information for those who are disabled and disadvantaged.

Working Together

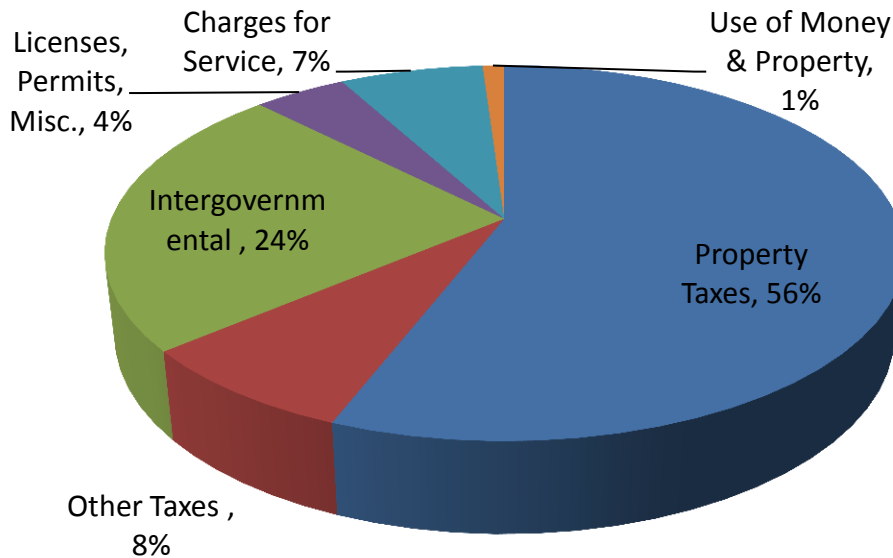
We seek to partner with all levels of government and when appropriate with the non-profit and private sectors, in a culture of collaboration. We lead in providing resources for regionally delivered services, whether Black Hawk County government is the centralized authority or a cooperating partner in a service region.

Transforming How We Lead

We help each other succeed by attracting and using a diversity of talents and competencies in a transparent manner. We develop talent and abilities of persons across the lifespan, diversity and culture, enabling effectiveness and collaboration in decisions and action. We think innovatively by linking ideas and people in new ways. We join with people from all neighborhoods to develop shared vision and learn of emerging trends. Together, we work to prepare our communities and governments to adapt long term, plan short term, and take action daily.

The FY18 budget was prepared in accordance with the above-mentioned strategic priority goals from the Board of Supervisors and in compliance with the Code of Iowa.

FISCAL YEAR 2018 BUDGET OVERVIEW
Fiscal Year 2018 Revenues by Source

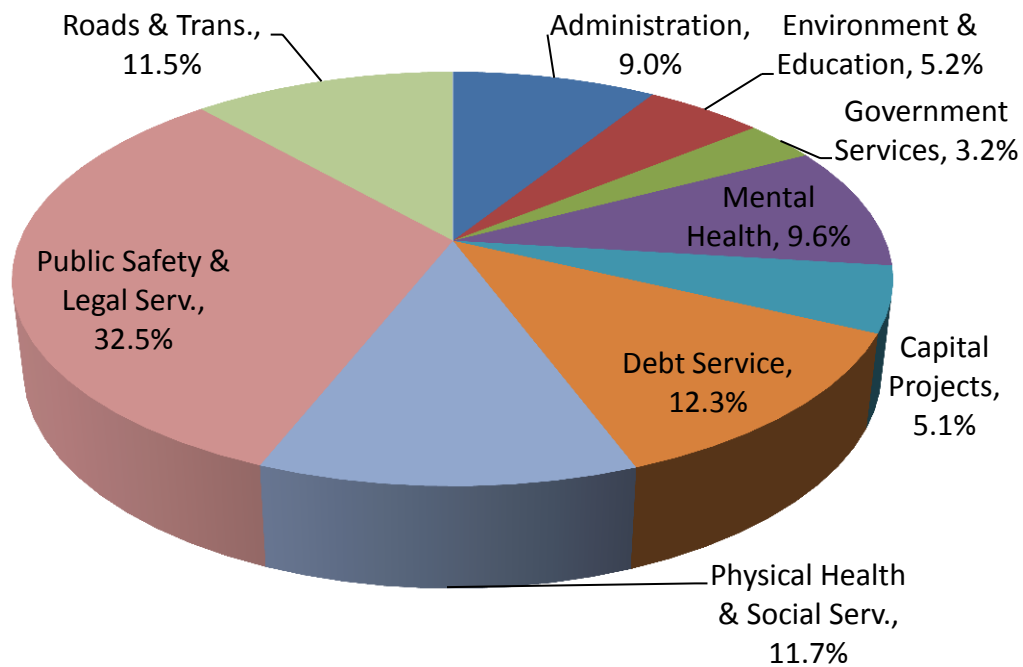


Budgeted revenues for FY18 total \$62.42 million for all governmental funds. This is a net decrease of \$2.46 million or approximately 3.8% below the FY17 adopted budget. The revenue decreases are largely due from two sources; Miscellaneous and Intergovernmental revenues. The largest decrease in revenue is in the Miscellaneous category with a decrease of \$2.76 million. Over half of this decrease is due to the reduction in contributions for the Hartman Reserve renovation and construction project by Conservation. The majority of contributions towards the \$3 million project are anticipated to be received in FY17. Revenues from this source decreased by \$1.6 million from the FY17 adopted budget. Approximately \$1.2 million of the decrease in Miscellaneous revenues is related to a change in the accounting of the reimbursement from the Black Hawk County Solid Waste Commission for their general obligation bond. Attorney Fine Collection revenue also decreased by \$230,000. The second significant change is in Intergovernmental revenues with a decrease of just under \$1 million, primarily due to the completion of a community development block grant in FY17. This \$1.5 million decrease from FY17 was offset by increases in other Intergovernmental revenues of approximately \$670,000. The Other Taxes category increased approximately \$147,000 due to increases in local option sales tax and casino revenue. The Use of Money & Property category remained basically unchanged. Charges for Services decreased approximately \$158,000 due to a decrease in fees for the Recorder's office, Health Department, and Conservation. Licenses and Permits decreased approximately \$38,000 due to a decrease in fees for

the Engineer's Office. These revenue decreases were offset by an increase in net property taxes of \$1.56 million.

Levied property tax (net of credits and estimated uncollected delinquent taxes) comprises approximately 56% of the annual revenues for the County. Black Hawk County is also anticipating approximately \$14.8 million in Intergovernmental revenue in FY18.

Fiscal Year 2018 Expenditures by Service Area



The budgeted expenditures for FY18 are proposed at \$69.15 million. This is a net decrease of approximately \$6.43 million from the adopted FY17 budget or -8.5%. The net decrease is primarily the result of a significant decrease in capital projects due to the majority of the public safety radio system being included in FY17. Debt Service expenditures also decreased approximately \$605,000. The other significant decrease was in County Environment & Education due to the decrease in expenditures for the Hartman Reserve Nature Center renovation and the completion of the community development block grant in FY17. Increased expenditures in Public Safety & Legal Services are primarily due to increases in wages and benefits for the Sheriff's Office, Attorney's Office and Consolidated Communications. The Mental Health, Intellectual Disability and Developmental Disability Service Area increased approximately \$307,000 due to increased services throughout the region. Roads and Transportation saw a significant increase in expenditures for equipment. Physical Health and Social Services increased by \$232,000 due to increases in Juvenile Court services and Health Department contracted services. Government Services to Residents

increased by \$118,000 due to increases in wages and benefits and capital equipment for the Elections office. Administration increased approximately \$174,000 due to wage and benefit increases over numerous departments that were offset by a decrease in capital expenditures in the Maintenance Department. The County plans to issue \$950,000 in general obligation bonds for capital projects in FY18 including a courthouse chiller and courthouse ceiling and lighting improvements.

Staffing.

Total staffing for the County (not including the Country View Care Facility) is proposed at 424.41 FTEs for fiscal year 2018. This is a net decrease of 8.48 from the fiscal year 2017 adopted budget. The net decrease is a result of 1.73 FTEs being added while 10.21 are being removed. Maintenance increased a part-time position to a full-time position. The Sheriff's office added an additional detention officer position. The Health department had a reduction of 9 FTEs in Home Health. The Attorney's office eliminated a part-time position due to lack of grant funding. The Engineer and Conservation departments had adjustments in temporary staffing. Overall salaries and benefits are budgeted to increase 4.34% with a net decrease in FTEs and a 20% increase in health insurance funding.

Acknowledgements

Preparation of the fiscal year 2018 budget could not have been accomplished without the cooperation and assistance of all department heads and elected officials. In fiscal year 2018, the County will continue to follow the 2028 vision for Black Hawk County, most recently updated in the fall of 2013 and adopted by the Board of Supervisors on November 26, 2013:

"Black Hawk County government strives to transform itself with new capabilities for effective service to our citizens and greater-good decision making throughout the organization. We utilize advances in technology and government to assure the best possible service to the public. We work in a culture of collaboration, learning from others' successes, and together, we anticipate and adapt to rapidly changing circumstances and demographics, both globally and locally. With others throughout our county and region, we form a safe, healthy, culturally sensitive, thriving community."

Respectfully submitted,
Susan Deaton, Finance Director

Black Hawk County Budget Process

The Finance Director meets with the Board of Supervisors in late September or early October to determine the goals and objectives of the Board for the coming budget. Documentation is then prepared to be sent out to the department heads and elected officials. A budget request for the next fiscal year is sent to all elected officials and department heads. Any goals or direction from the Board of Supervisors concerning the pending budget requests are also sent. Departments enter their requests in the financial system by late November or early December. These consist of the proposed expenditures and projected revenues that will be received for each department over the next fiscal year along with an updated capital improvement project (CIP) list for the coming fiscal year.

Once the requests are entered into the financial system, the budget requests are then compiled and a comprehensive presentation is prepared for the Board to review during the budget sessions. The Finance Director reviews the budget and necessary documents with the Board of Supervisors during a series of budget sessions that occur through late December, January and at times into February. Recommendations and adjustments based on those budget sessions are then made and the budget is finalized in late January or early to mid-February. Once finalized, a date and time is set for the public hearing and the budget is published. The budget hearing and certification of the budget by the Board must occur by March 15.

Black Hawk County has a five-member Board of Supervisors that adopts each annual budget by a majority vote. The budget is comprised of 10 major classes of expenditure or functions that are as follows: 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 Board appropriates the annual budget expenditures through resolution. This appropriation is done both by major expenditure class or function, and by County office/department. Expenditures can not be authorized to exceed the amounts appropriated by the Board. Any increases or decreases of the appropriations are also done by resolution with a majority vote as long as the overall major classes of expenditures are not increased. All increases to a major class or function, or a decrease of more than 10% or \$5,000, whichever is greater, have to be done through a public hearing and formal budget amendment. Public notice of the hearing must be published not less than ten nor more than twenty days prior to the hearing.

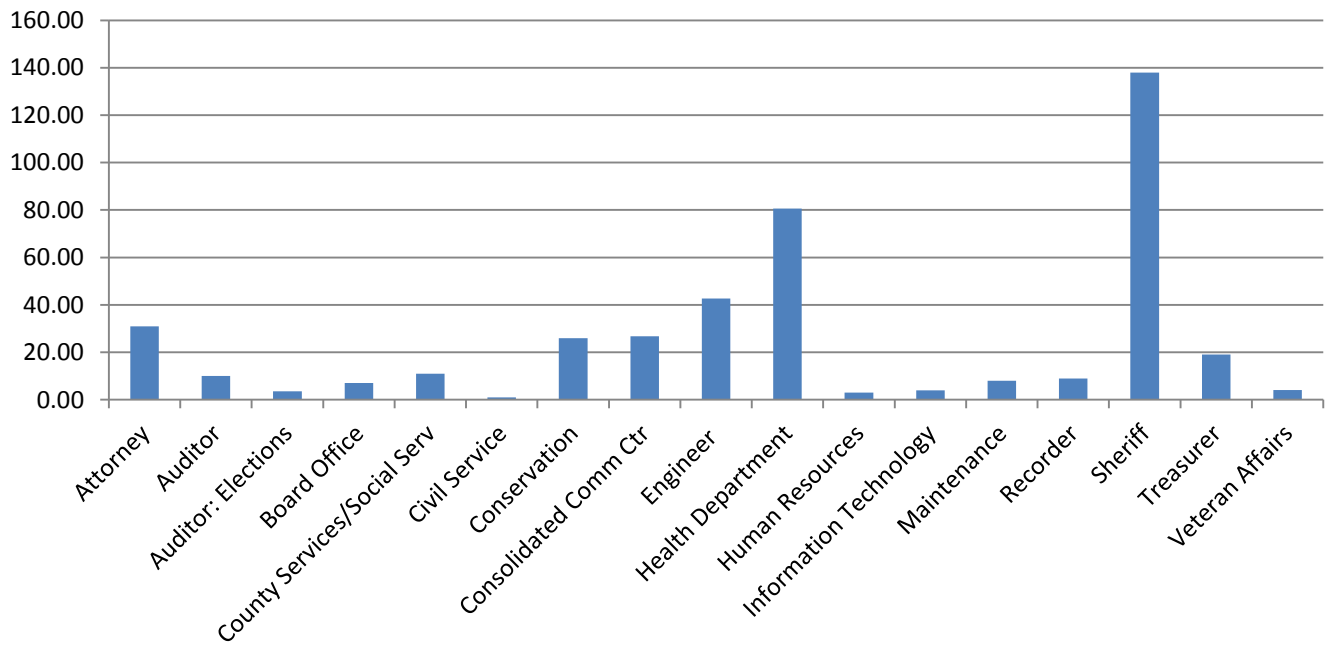
**Black Hawk County Calendar
Fiscal Year 2018 Budget**

Sep. - Oct. 2016	Meet with Board of Supervisors for Goals and Objectives
Sep. 30, 2016	Budget Request Material Sent Out to Dept Heads / Elected Officials
Nov. 30, 2016	Budget Request Material Due From Dept Heads / Elected Officials
Dec. 31, 2016	Documents Completed for Budget Sessions
Jan. 10, 2017	Begin Budget Sessions With Board of Supervisors
Feb. 14, 2017	Budget Finalized
Feb. 22 & 23, 2017	Budget Published
March 7, 2017	Budget Hearing
March 7, 2017	Board of Supervisors Certify Budget
March 7, 2017	Budget Appropriated by Resolution
July 1, 2017	Fiscal Year 2018 Begins
November, 2017	Fall Budget Amendment (if necessary)
May, 2018	Final Budget Amendment (if necessary)
June 30, 2018	Fiscal Year 2018 Ends

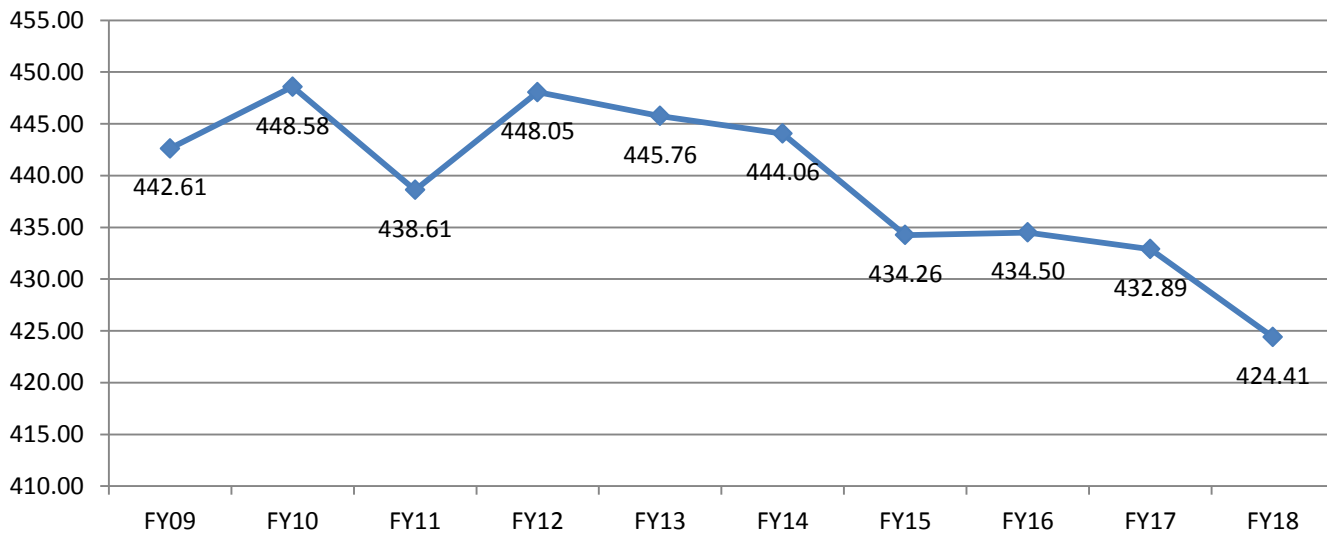
Full-Time Equivalents by Department
(excluding Country View Care Facility)
For the Last Ten Years

Department	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	Change
Attorney	28.80	29.80	29.80	30.80	30.80	30.80	31.10	31.38	31.38	30.88	-0.50
Auditor	11.00	11.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	0.00
Aud: Elections	3.40	3.40	3.60	3.50	3.30	3.30	4.00	3.32	3.60	3.60	0.00
Board Office	7.50	7.50	7.50	8.00	8.00	8.00	8.00	7.00	7.00	7.00	0.00
County Serv/MH	8.20	8.20	7.20	8.20	8.20	8.20	8.20	8.20	10.20	10.20	0.00
Civil Service	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Social Services	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.00
Conservation	27.26	26.85	26.29	26.12	26.63	26.44	26.59	26.28	25.68	25.91	0.23
Cons Comm Ctr	26.00	26.00	26.00	26.00	26.00	26.20	26.70	26.70	26.70	26.70	0.00
Engineer	43.80	43.90	43.90	44.30	44.30	44.30	44.30	44.30	43.40	42.69	-0.71
Health Dept	88.22	89.81	86.15	93.00	93.00	90.39	90.44	90.99	89.60	80.60	-9.00
Human Res	4.00	4.00	3.00	3.00	3.10	3.10	2.10	3.00	3.00	3.00	0.00
Info Tech	7.00	7.00	6.00	6.00	6.00	6.00	7.00	5.00	4.00	4.00	0.00
Maintenance	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.50	7.50	8.00	0.50
Recorder	10.00	10.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00
Sheriff	132.00	134.00	134.00	134.00	134.00	134.00	135.00	137.00	137.00	138.00	1.00
Treasurer	23.10	23.00	19.50	19.00	19.00	19.00	19.00	19.00	19.00	19.00	0.00
Veteran Affairs	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	0.00
Youth Shelter	10.50	11.29	12.84	13.30	10.60	11.50	0.00	0.00	0.00	0.00	0.00
Total FTEs	442.61	448.58	438.61	448.05	445.76	444.06	434.26	434.50	432.89	424.41	-8.48

FTEs by Department



Full-Time Equivalent Trend



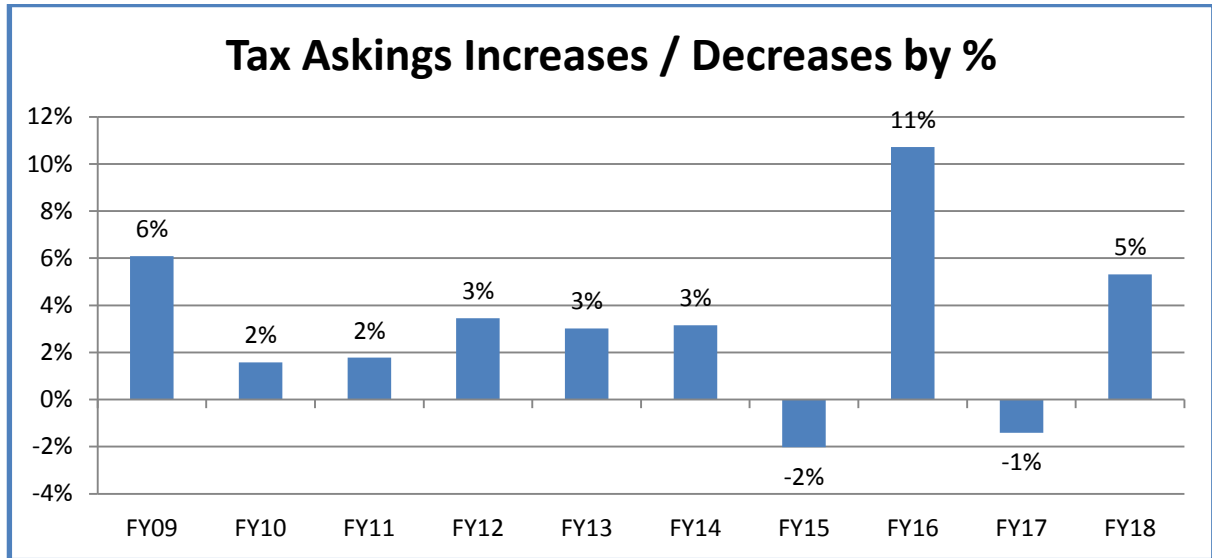
Budget Summary



Budget Overview

Tax Askings

- Total tax askings will increase by \$1.9 million or 5.3% from FY17. The majority of the increase is due to a 20% increase in health insurance benefits and the inclusion of \$1 million in capital expenditures for the jail security system.



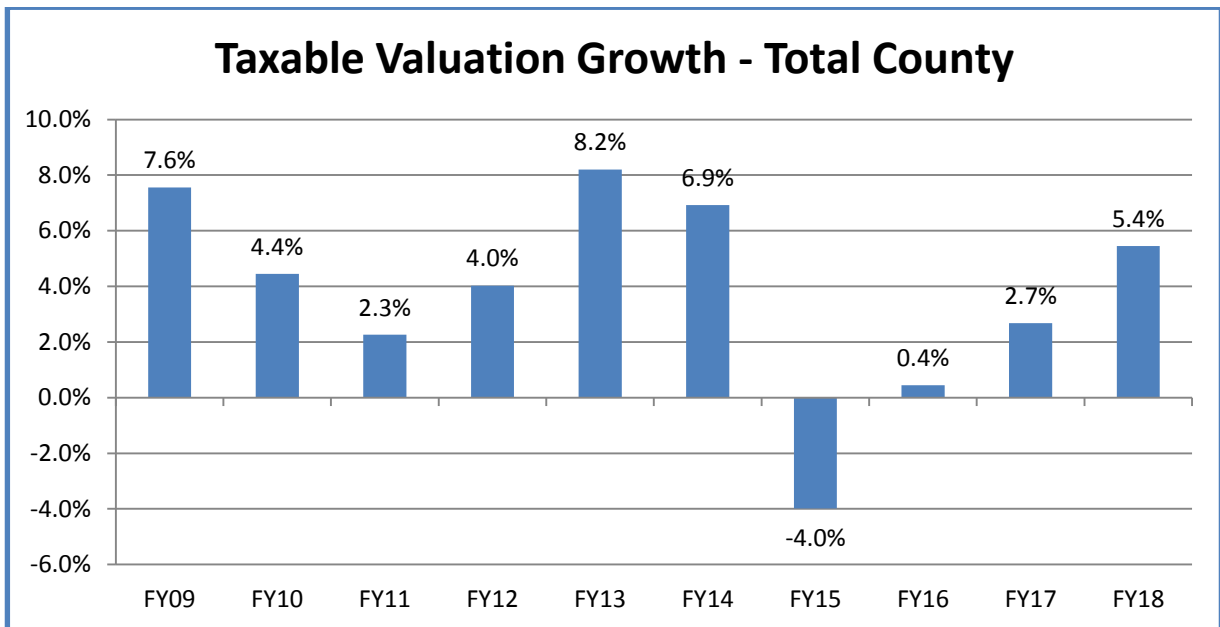
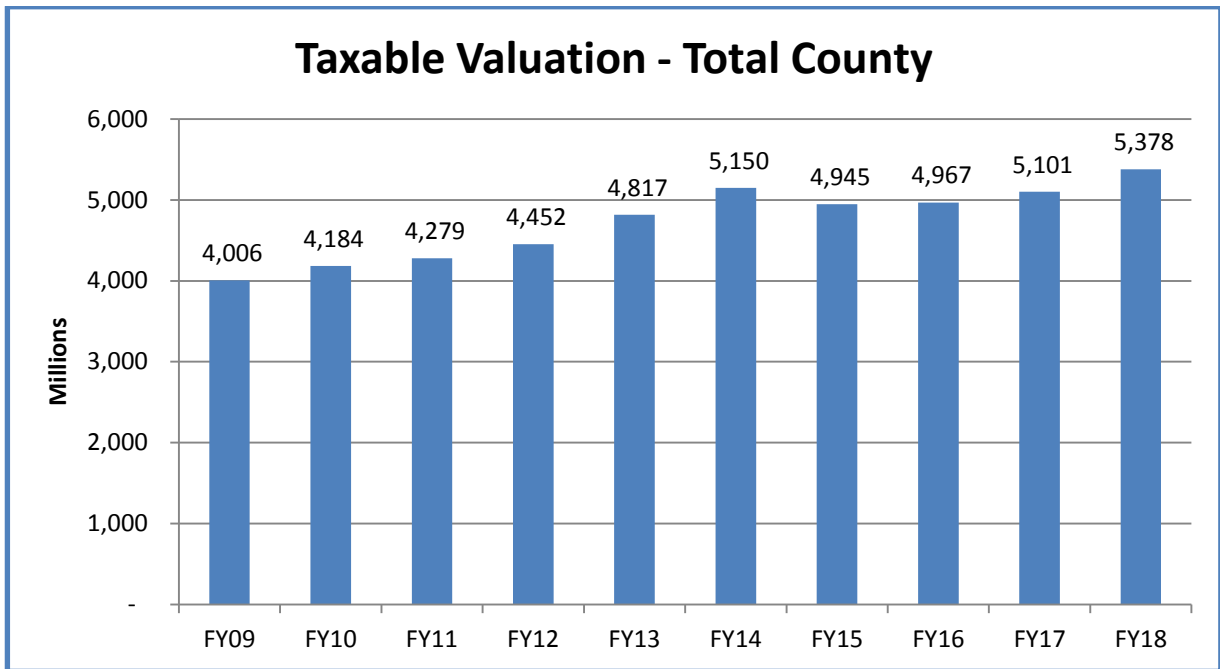
Tax Levy Rates

- The urban tax levy rate will increase approximately 1.9 cents from \$6.45 to \$6.46.
- The rural tax levy rate will increase by 13.6 cents from \$9.54 to \$9.67
- The Public Safety Radio System levy rate (included in the above rates) will decrease by 2 cents from \$0.27 to \$0.25.

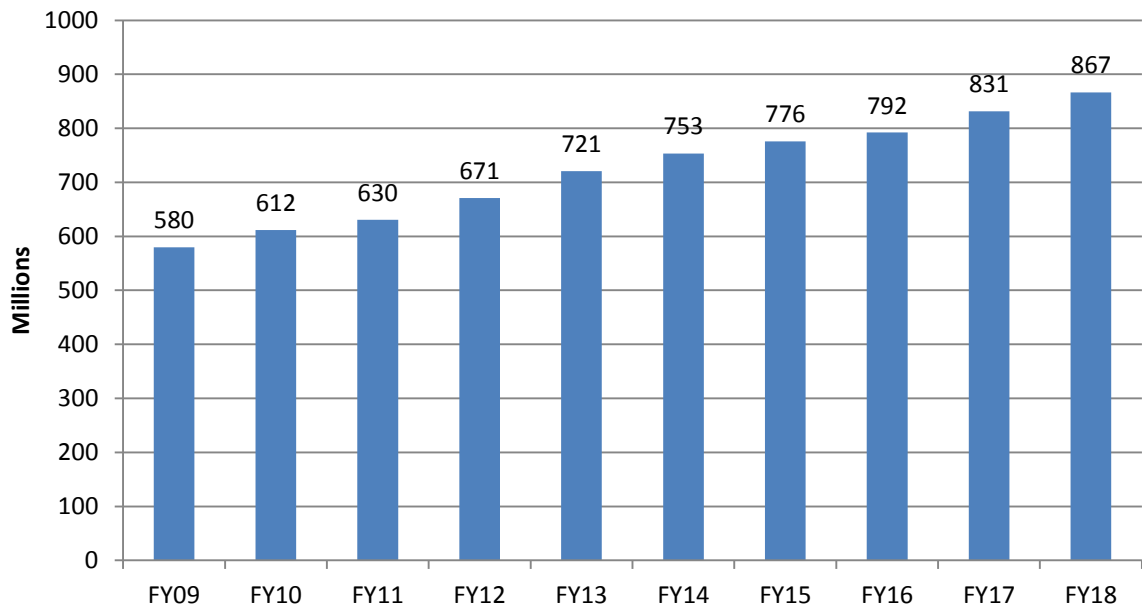
Tax Levy Rate by Fund	FY17	FY18	\$ Incr/ (Decr)	% Incr/ (Decr)
GENERAL BASIC	3.50000	3.50000	0.00000	0.0%
GENERAL SUPPLEMENTAL	1.07683	1.28474	0.20791	19.3%
COUNTY SERVICES (MH-DS)	0.90824	0.87293	(0.03531)	-3.9%
DEBT SERVICE	0.96070	0.80702	(0.15368)	-16.0%
TOTAL URBAN	6.44577	6.46469	0.01892	0.3%
 RURAL BASIC	 3.09009	 3.20697	 0.11688	 3.8%
TOTAL	9.53586	9.67166	0.13580	1.4%

Taxable Valuations

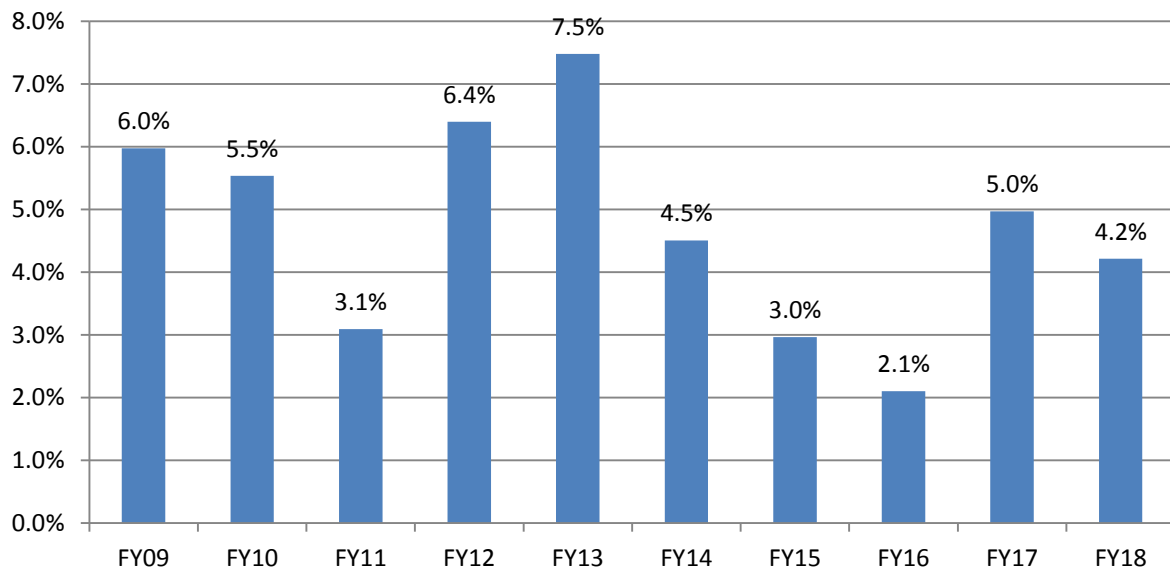
- The taxable valuation for Black Hawk County increased by 5.45% or approximately \$277.7 million.
- The rural taxable valuation increased by 4.21% or approximately \$35 million.
- TIF valuation declined by 23.15% or approximately 130.1 million.



Taxable Valuation - Rural Only

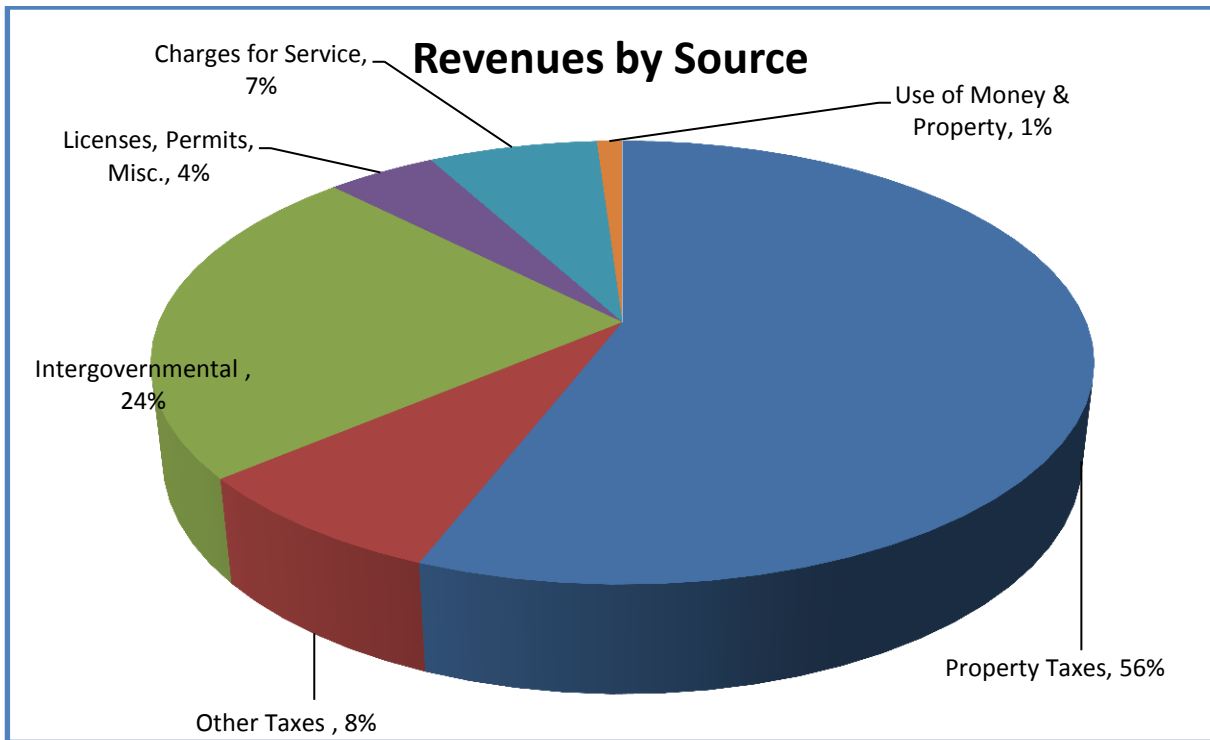


Taxable Valuation Growth - Rural Only



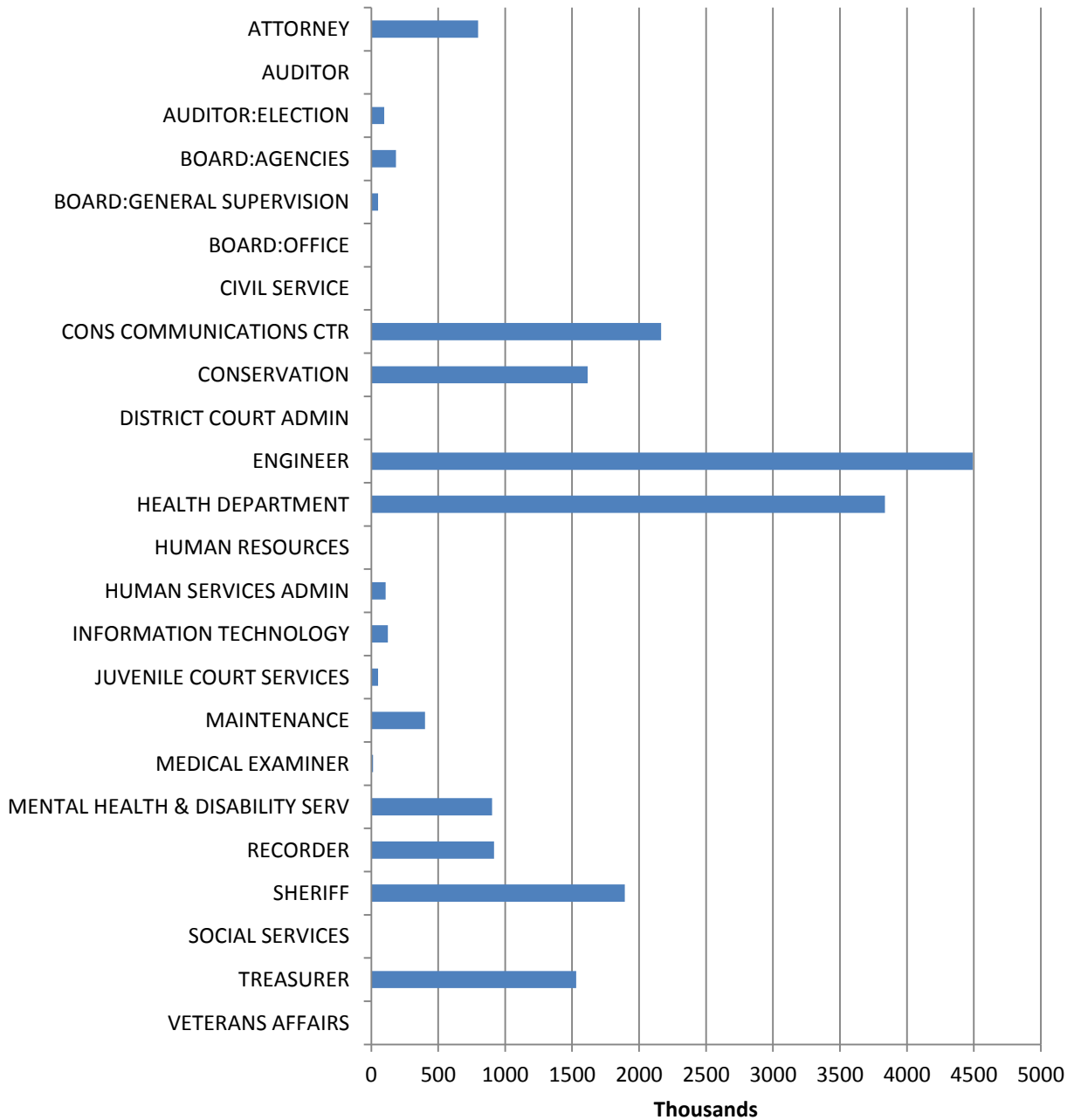
Revenue Highlights

- Revenues (excluding transfers in and fixed asset sales) total \$62.4 million, a \$2.5 million decrease from FY17 budgeted revenues mainly due to a reduction in contributions for the Hartman Reserve renovation of \$1.6 million and the completion of a pass-through community development block grant of \$1.5 million.
- Property taxes account for 56% of total county revenue, an increase of \$1.56 million or 4.7%.
- Intergovernmental Revenue totals \$14.8 million and makes up 24% of total county revenue.



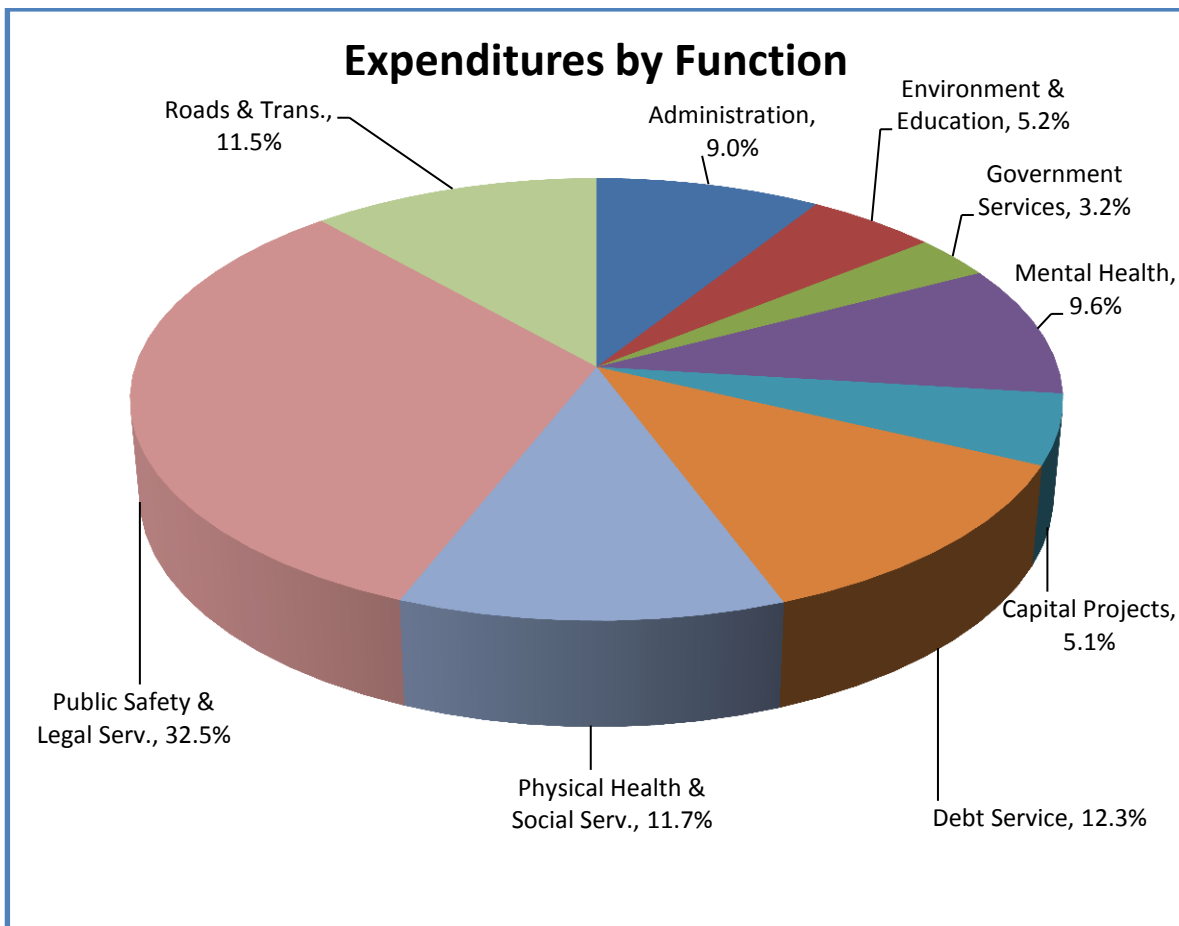
Revenues by Source	FY2017	FY2018	Increase / Decrease	
			Amount	Percent
Property Taxes	33,340,784	34,900,667	1,559,883	4.7%
Other Taxes	4,797,647	4,944,643	146,996	3.1%
Intergovernmental	15,734,419	14,810,185	(924,234)	-5.9%
Licenses, Permits, Misc.	5,542,791	2,784,595	(2,758,196)	-49.8%
Charges for Service	4,481,748	4,323,389	(158,359)	-3.5%
Use of Money & Property	980,281	651,867	(328,414)	-33.5%
Total Revenues	64,877,670	62,415,346	(2,462,324)	-3.8%

FY2018 Departmental Revenues (excludes taxes & credits)



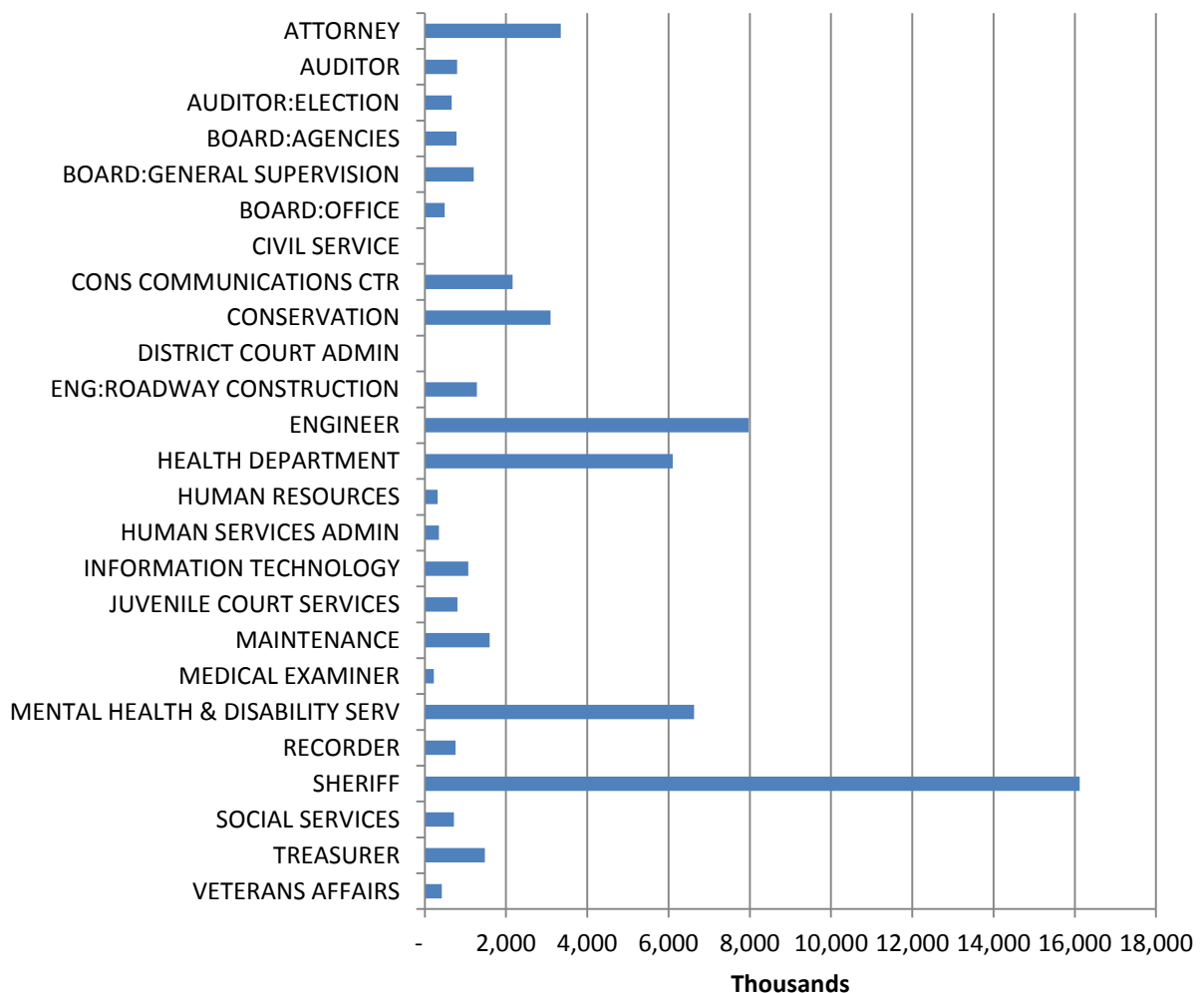
Expenditure Highlights

- FY18 Expenditures (excluding transfers) total \$69.15 million, a decrease of \$6.4 million from FY17.
- Capital projects decreased \$5.6 million mainly due to the majority of the public safety radio system project being included in FY17.
- County Environment & Education decreased \$2.8 million due to the majority of the Hartman Reserve renovation being included in FY17 and the completion of the community development block grant budgeted at \$1.5 million in FY17.
- Public Safety & Legal Services includes \$1 million for the jail security system. The \$2 million project will be split between FY17 and FY18.
- Roads & Transportation increased ~\$800,000 due to an increase in equipment for the secondary roads department.
- Debt Service expenditures decreased by ~\$600,000 even though the County plans to issue GO bonds for \$950,000 for a new courthouse chiller and ceiling and lighting improvements in the courthouse.
- Salaries & benefits increased \$1.4 million or 4.3% including a 2.75-3% increase in wages and a 20% increase in health insurance. Total FTEs decreased by 8.48 due to a reduction in Health Department staffing for home health services.



Expenditures by Function	FY2017	FY2018	Increase / Decrease	
			Amount	Percent
Public Safety & Legal Serv.	21,444,509	22,452,143	1,007,634	4.7%
Physical Health & Social Serv.	7,852,219	8,084,166	231,947	3.0%
Mental Health	6,323,340	6,630,230	306,890	4.9%
Environment	6,426,151	3,583,936	(2,842,215)	-44.2%
Roads & Trans.	7,168,298	7,972,485	804,187	11.2%
Govt. Services	2,075,678	2,193,423	117,745	5.7%
Admin.	6,035,764	6,210,078	174,314	2.9%
Debt Service	9,097,091	8,492,247	(604,844)	-6.6%
Capital Projects	9,157,000	3,533,930	(5,623,070)	-61.4%
Total Expenditures	75,580,050	69,152,638	(6,427,412)	-8.5%

FY18 Departmental Expenditures



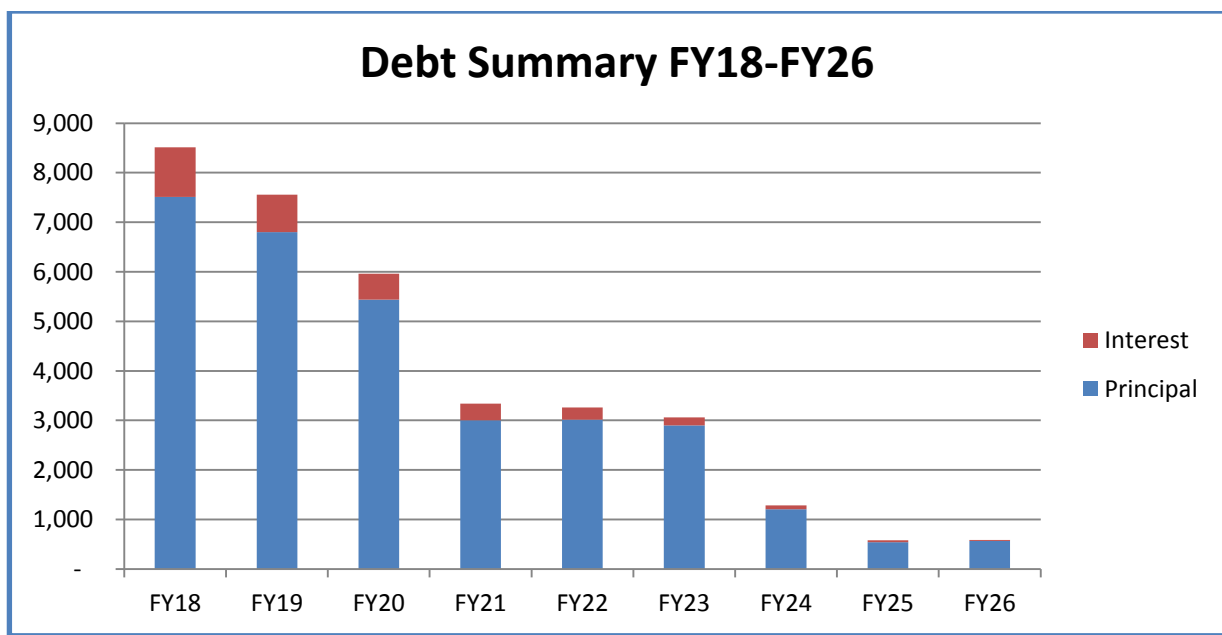
Capital Improvements

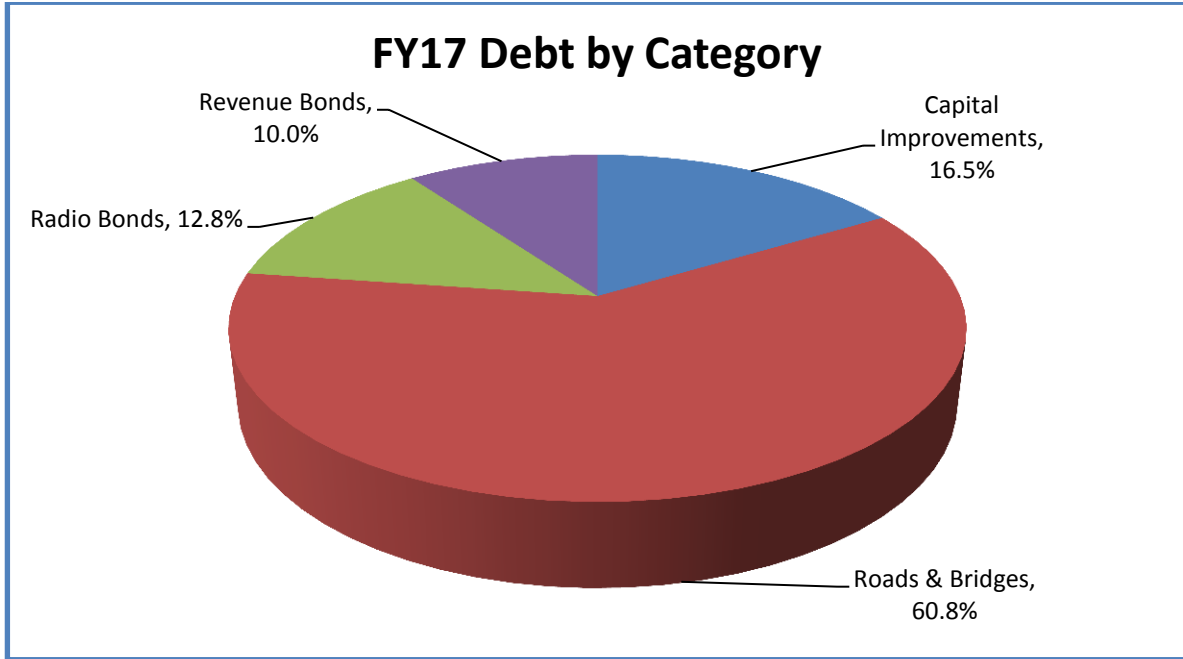
- The County plans to issue \$950,000 in GO Bonds for a chiller and ceiling and lighting improvements for the courthouse.
- Other capital improvements planned for FY18 include:
 - Conservation Administration Office roof replacement
 - Lighting upgrades at the Pinecrest building
 - Sidewalk repairs for County properties
 - Heating/Cooling upgrades for Hickory Hills Park Cabins

Debt Summary

- New General Obligation Bonds in the amount of \$950,000 will be issued prior to the beginning of FY18.
- Total outstanding debt at the end of FY17 (including above issuance) will be \$30.98 million, a decrease from FY16 total debt of \$37.94 million. \$3,105,000 of the total debt is funded from non-taxable sources.
- Principal payments on long-term debt for FY18 will be \$7,510,000. Total outstanding debt at the end of FY18 will be \$23.47 million.

The Chart below shows total principal and interest payments for FY18 – FY26 assuming no additional debt is issued.

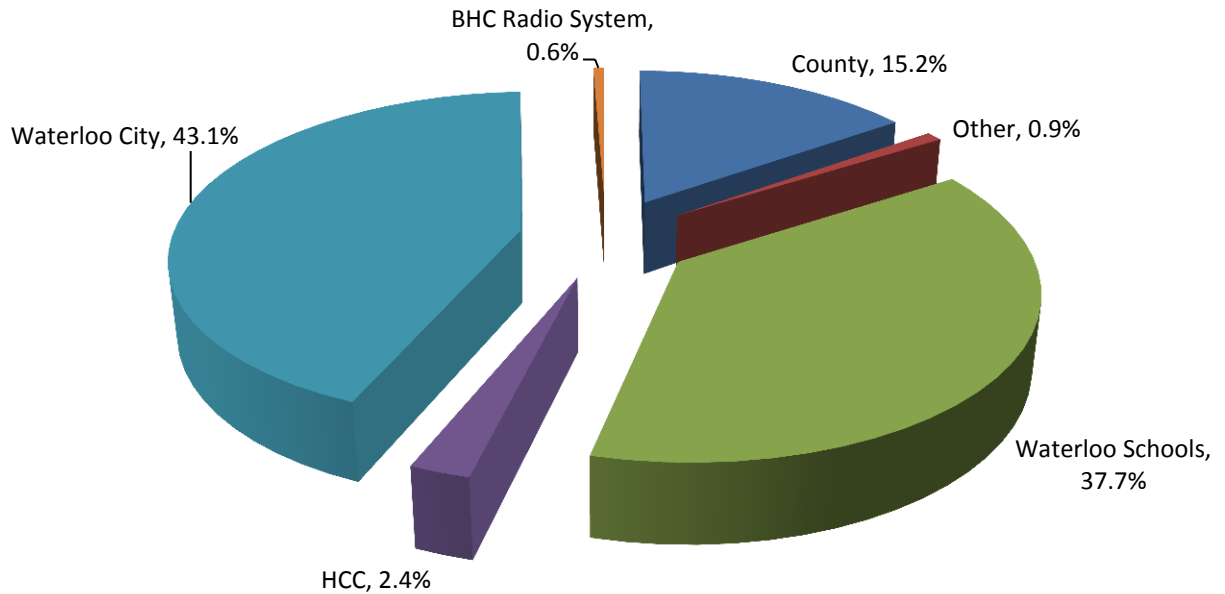




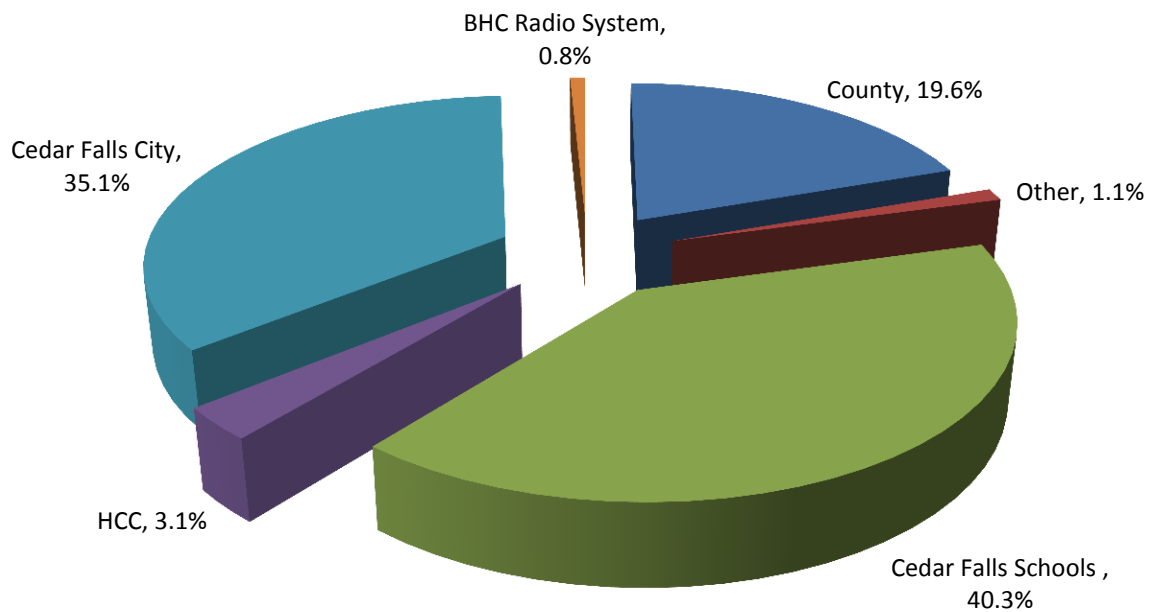
FY2018 Tax Rate Impact on Assessed Valuations by Property Classification

Residential (incorporated areas) 56.9391% rollback (increase of 1.31 points or 2.36%)			
Valuation Amount	FY17 Taxes	FY18 Taxes	Incr / (Decr)
100,000	359	368	9
200,000	717	736	19
400,000	1,434	1,472	38
Commercial & Industrial 90.0000% rollback (no change)			
Valuation Amount	FY17 Taxes	FY18 Taxes	Incr / (Decr)
100,000	580	582	2
200,000	1,160	1,164	4
400,000	2,320	2,328	8
Ag Land & Ag Dwellings 47.4996% rollback (increase of 1.39 points or 3%)			
Valuation Amount	FY17 Taxes	FY18 Taxes	Incr / (Decr)
100,000	440	459	19
200,000	880	919	39
400,000	1,760	1,838	78
Multi-Residential 82.5% rollback (decrease of 3.75 points or 4.3%)			
Valuation Amount	FY17 Taxes	FY18 Taxes	Incr / (Decr)
100,000	556	533	(23)
200,000	1,112	1,066	(46)
400,000	2,224	2,132	(92)

FY18 Estimated share of Tax by Levying Body - Waterloo



FY18 Estimated share of Tax by Levying Body - Cedar Falls



BLACK HAWK COUNTY PROPOSED BUDGET SUMMARY

	General	Special Revenue	Capital Projects	Debt Service	Budget FY2018	Estimated FY2017	Actual FY2016
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	24,972,815	7,122,642		4,560,580	36,656,037	34,791,868	35,480,930
Less: Uncollected Delinquent Tax - Levy Year	32,167	9,343		5,860	47,370	44,984	99,644
Less: Credits to Taxpayers	1,159,827	336,843		211,330	1,708,000	1,406,100	1,839,649
Net Current Property Taxes	23,780,821	6,776,456		4,343,390	34,900,667	33,340,784	33,541,637
Delinquent Property Tax Revenue	2,600	550		550	3,700	0	(107,776)
Penalties, Interest & Costs on Taxes	331,500				331,500	384,500	333,601
Other County Taxes/TIF Tax Revenues	1,313,162	1,759,293		1,536,988	4,609,443	4,413,147	4,391,439
Intergovernmental	8,155,976	5,913,689		740,520	14,810,185	16,525,669	17,417,710
Licenses & Permits	412,900	125,000			537,900	576,200	531,379
Charges for Service	4,273,889	49,500			4,323,389	4,521,748	4,546,915
Use of Money & Property	305,623	169,344		176,900	651,867	980,281	702,343
Miscellaneous	1,849,903	348,392		48,400	2,246,695	5,666,591	2,303,242
Subtotal Revenues	40,426,374	15,142,224		6,846,748	62,415,346	66,408,920	63,660,490
Other Financing Sources:							
General Long-Term Debt Proceeds			0		0	950,000	22,536,790
Operating Transfers In	5,215,991	3,250,093		280,500	8,746,584	3,233,429	3,308,359
Proceeds of Fixed Asset Sales	5,200	0			5,200	2,500	5,938
Total Revenues & Other Sources	45,647,565	18,392,317	0	7,127,248	71,167,130	70,594,849	89,511,577
EXPENDITURES & OTHER FINANCING USES							
Operating:							
Public Safety and Legal Services	20,341,936	2,110,207			22,452,143	21,444,509	19,530,826
Physical Health and Social Services	8,084,166				8,084,166	7,852,219	7,393,630
Mental Health, MR & DD		6,630,230			6,630,230	6,323,340	5,457,069
County Environment and Education	3,032,836	551,100			3,583,936	7,351,151	5,559,648
Roads & Transportation		7,972,485			7,972,485	7,168,298	6,112,950
Government Services to Residents	2,174,873	18,550			2,193,423	2,075,678	2,594,942
Administration	6,210,078				6,210,078	6,179,764	5,162,577
Debt Service				8,492,247	8,492,247	9,102,491	12,055,469
Capital Projects		1,284,430	2,249,500		3,533,930	6,975,500	6,454,448
Subtotal Expenditures	39,843,889	18,567,002	2,249,500	8,492,247	69,152,638	74,472,950	70,321,559
Other Financing Uses:							
Operating Transfers Out	6,123,588	2,342,496	280,500		8,746,584	3,233,429	3,308,359
Refunded Debt/Payments to Escrow							7,920,119
Total Expenditures & Other Uses	45,967,477	20,909,498	2,530,000	8,492,247	77,899,222	77,706,379	81,550,037
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(319,912)	(2,517,181)	(2,530,000)	(1,364,999)	(6,732,092)	(7,111,530)	7,961,540
Beginning Fund Balance - July 1,	15,508,297	8,847,349	2,781,264	6,193,114	33,330,024	40,441,554	32,480,014
Total Ending Fund Balance - June 30,	15,188,385	6,330,168	251,264	4,828,115	26,597,932	33,330,024	40,441,554

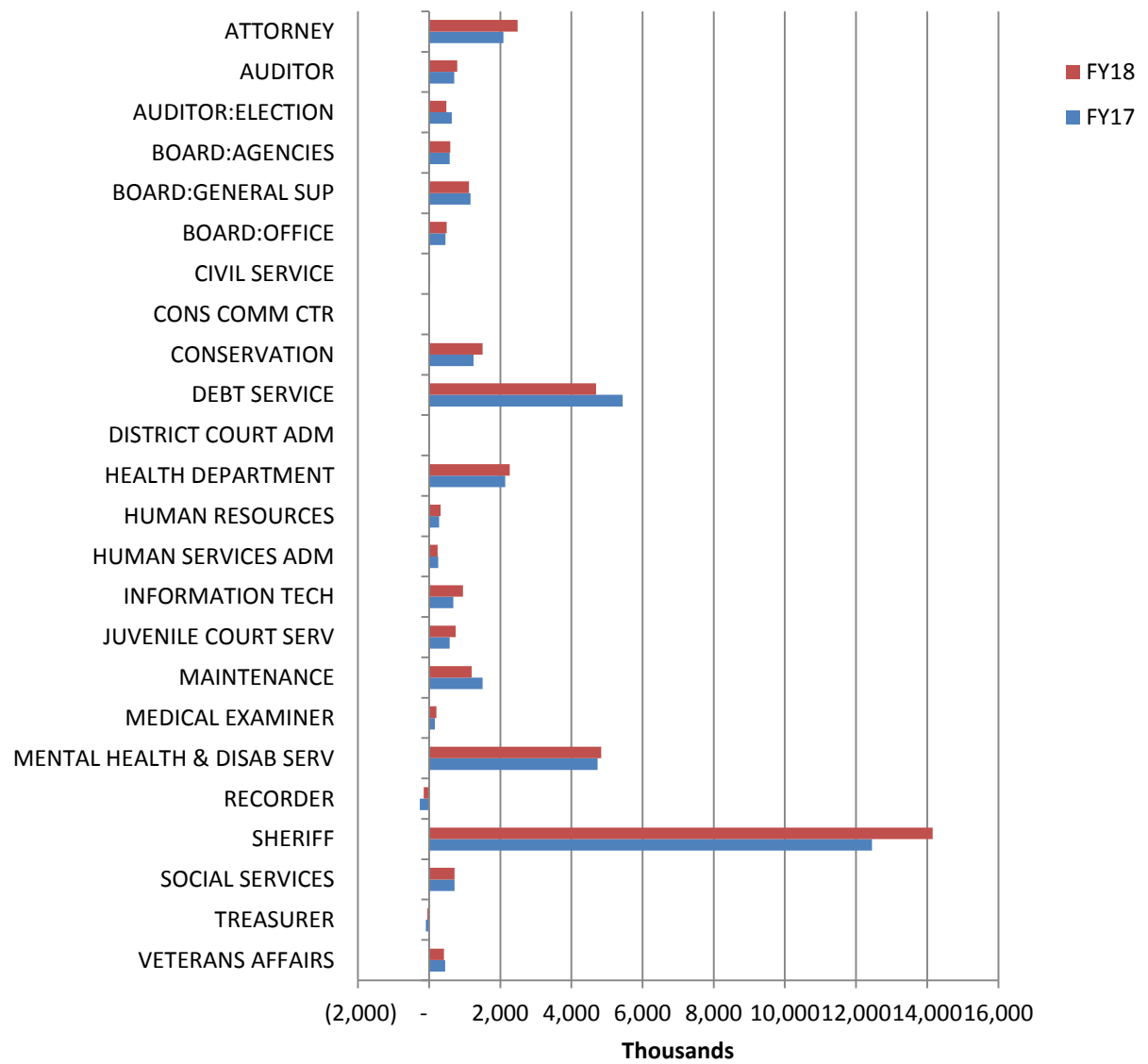
FY18 Tax Calculation Worksheet

Fund/Department	Tax Askings FY17	FY18 Expenditure Requests	FY18 Revenue Requests	Incr/ Reduction Fund Balance	Tax Askings FY18	Incr/ (Decr) Tax Askings	% Incr/ (Decr)
GENERAL FUND (001 & 002)							
001 BOARD:OFFICE	460,207	490,810	0		490,810	30,603	6.6%
002 AUDITOR	702,985	795,600	4,450		791,150	88,165	12.5%
003 SHERIFF	10,709,299	14,042,312	1,640,814	132,000	12,269,498	1,560,199	14.6%
004 TREASURER	(96,338)	1,477,210	1,530,530		(53,320)	43,018	44.7%
005 RECORDER	(263,772)	740,479	891,400		(150,921)	112,851	42.8%
006 ATTORNEY	2,091,648	3,349,660	797,342	67,000	2,485,318	393,670	18.8%
007 HUMAN RESOURCES	279,517	319,035			319,035	39,518	14.1%
008 CONS COMM CTR		2,165,499	2,165,499		-	-	
009 INFORMATION TECH	681,650	1,073,390	123,250		950,140	268,490	39.4%
010 MAINTENANCE	1,499,902	1,599,535	401,608		1,197,927	(301,975)	-20.1%
011 MEDICAL EXAMINER	162,100	220,050	13,000		207,050	44,950	27.7%
015 CIVIL SERVICE	21,315	14,555	750		13,805	(7,510)	-35.2%
019 HEALTH DEPARTMENT	2,134,294	6,099,181	3,835,716		2,263,465	129,171	6.1%
023 DISTRICT COURT ADM	10,900	11,900	700		11,200	300	2.8%
029 JUVENILE COURT SERV	578,000	801,000	50,000		751,000	173,000	29.9%
030 SOCIAL SERVICES	716,455	718,175	5,500		712,675	(3,780)	-0.5%
032 HUMAN SERVICES ADM	254,100	347,375	106,275		241,100	(13,000)	-5.1%
060 AUDITOR:ELECTION	636,397	663,037	96,615	85,912	480,510	(155,887)	-24.5%
080 VETERANS AFFAIRS	448,834	418,960			418,960	(29,874)	-6.7%
101 BOARD:AGENCIES	418,512	504,929	70,000		434,929	16,417	3.9%
102 BOARD:GENERAL SUP	1,166,146	1,201,800	51,250	35,000	1,115,550	(50,596)	-4.3%
216 CONSERVATION	1,248,436	2,789,397	1,286,005		1,503,392	254,956	20.4%
219 TRFR GEN BASIC/SUPPL		5,215,991	5,215,991		-	-	
219 TRFR TO SEC ROADS	860,725	907,597			907,597	46,872	5.4%
220 OTHER TAXES/CREDITS	(1,376,763)		1,626,873		(1,626,873)	(250,110)	18.2%
GENERAL FUND Total	23,344,549	45,967,477	19,913,568	319,912	25,733,997	2,389,448	10.2%
110 COUNTY SERV FUND Total	4,632,563	6,630,230	1,046,846	888,437	4,694,947	62,384	1.3%
111 RURAL BASIC							
003 SHERIFF	1,739,019	1,908,370	25,043		1,883,327	144,308	8.3%
101 BOARD:AGENCIES	161,346	275,542	114,146		161,396	50	0.0%
102 BOARD:GENERAL SUP	550	550			550	-	0.0%
219 TRF TO SEC ROADS	2,372,704	2,342,496			2,342,496	(30,208)	-1.3%
220 OTHER TAXES/CREDITS	(1,704,245)		1,408,901	200,000	(1,608,901)	95,344	-5.6%
111 RURAL BASIC Total	2,569,374	4,526,958	1,548,090	200,000	2,778,868	209,494	8.2%

FY18 Tax Calculation Worksheet, Continued

Fund/Department	Tax Askings FY17	FY18 Expenditure Requests	FY18 Revenue Requests	Incr/ Reduction Fund Balance	Tax Askings FY18	Incr/ (Decr) Tax Askings	% Incr/ (Decr)
120 SECONDARY ROADS							
050 ENGINEER		7,972,485	4,491,537	1,515,285			
051 ENG:ROAD CONSTR		1,284,430					
219 TRFR FROM GEN BASIC			907,597				
219 TRFR RURAL BASIC			2,342,496				
120 SECONDARY ROADS Total	0	9,256,915	7,741,630	1,515,285			
SPECIAL REVENUE							
125 REAP		100,000	120,300	(20,300)	-		
130 RECORDER'S RECORD MGT		18,000	25,000	(7,000)	-		
141 JAIL COMMISSARY		169,895	226,636	(56,741)	-		
162 CONSERVATION TRUST		7,500	10,000	(2,500)	-		
163 FRIENDS OF HARTMAN		200,000	200,000	0	-		
SPECIAL REVENUE TOTAL	0	495,395	581,936	(86,541)			
DEBT SERVICE							
202 ROADS & BRIDGES-DS	3,831,095	3,795,347	67,000		3,728,347	(102,748)	-2.7%
220 OTHER TAXES/CREDITS	(1,396,690)		1,478,488		(1,478,488)	(81,798)	5.9%
FUND 202 TOTAL	2,434,405	3,795,347	1,545,488		2,249,859	(184,546)	-7.6%
203 E911-GO BONDS		519,800	360,250	159,550	-	-	
204 SOLID WASTE-GO BONDS		1,253,900	48,450	1,205,450	-	-	
205 RADIO SYS-GO BONDS	1,554,700	1,497,800	3,600		1,494,200	(60,500)	-3.9%
220 OTHER TAXES/CREDITS	(29,255)		46,601		(46,601)	(17,346)	59.3%
FUND 205 TOTAL	1,525,445	1,497,800	50,201		1,447,599	(77,846)	-5.1%
250 CAPITAL IMPROVE PLAN	1,508,567	1,425,400	106,000		1,319,400	(189,167)	-12.5%
219 TRFR FROM CAPITAL PROJ			280,500		(280,500)	(280,500)	
220 OTHER TAXES/CREDITS	(28,388)		47,391		(47,390)	(19,002)	66.9%
FUND 250 TOTAL	1,480,179	1,425,400	433,891		991,510	(488,669)	-33.0%
DEBT SERVICE TOTAL	5,440,029	8,492,247	2,438,280	1,365,000	4,688,968	(751,061)	-13.8%
CAPITAL PROJECTS							
305 EMA RADIO SYSTEM-CAP		650,500		650,500			
350 CAPITAL IMP PLAN Total		1,099,000		1,099,000			
360 TECH EQUIP Total		500,000		500,000			
219 TRANSFER TO DS		280,500		280,500			
CAPITAL PROJECTS TOTAL	0	2,530,000	0	2,530,000			
GRAND TOTAL	35,986,515	77,899,222	33,270,350	6,732,093	37,896,780	1,910,265	5.3%

Tax Askings by Department, FY17 vs. FY18



Black Hawk County Governing for the Future

2028 Vision

Black Hawk County government is transforming itself with new capabilities for effective service to our citizens and greater-good decision making throughout the organization. We stay current with advances in technology and government to assure the best possible service to the public. We work in a culture of collaboration, learning from others' successes, and together, we anticipate and adapt to rapidly changing circumstances and demographics, both globally and locally. With others throughout our county and region, we form a safe, thriving community.

Motivating Values

Black Hawk County is committed to being:

Effective Responsible Collaborative Efficient Innovative Adaptable

Vision Elements in a Rapidly Changing Future

Black Hawk County will strive to:

Build Desirable Communities

Promote Economic Vitality

Achieve Environmental

Sustainability

Apply Technology to Serve

Work Together



Revised by the Black Hawk County Board of Supervisors on November 26, 2014