

Black Hawk County

Revised FY18 Budget Summary due to reduction in MH Levy

After the County's public hearing on March 7, 2017, the County Social Services Board voted to reduce the per capita levy amount for FY18 by \$2 from \$35.18 per capita to \$33.18 per capita. This resulted in a decrease in the levy amount for mental health from \$4,694,947 to \$4,428,037 or \$266,910. Below is the impact of this change on the total tax askings and tax levy rates for Black Hawk County in FY18.

Tax Askings

- Total tax askings increased by \$1.64 million or 4.6% from FY17 instead of \$1.9 million and 5.3%.

Tax Levy Rates

- The revised MH levy will reduce the MH tax levy rate by 5 cents from what was originally proposed.
- The revised urban tax levy rate is a 3 cent reduction from FY17.
- The revised rural tax levy rate is an 8 cent increase from FY17.

Tax Levy Rate by Fund	FY17	FY18 Orig	FY18 Revised	\$ Incr/ (Decr)	% Incr/ (Decr)
GENERAL BASIC	3.50000	3.50000	3.50000	0.00000	0.0%
GENERAL SUPPLEMENTAL	1.07683	1.28474	1.28474	0.20791	19.3%
COUNTY SERVICES (MH-DS)	0.90824	0.87293	0.82331	(0.08493)	-9.4%
DEBT SERVICE	0.96070	0.80702	0.80702	(0.15368)	-16.0%
TOTAL URBAN	6.44577	6.46469	6.41507	(0.03070)	-0.5%
RURAL BASIC	3.09009	3.20697	3.20697	0.11688	3.8%
TOTAL	9.53586	9.67166	9.62204	0.08618	.9%

FY2018 Tax Rate Impact on Assessed Valuations by Property Classification with Reduction in MH Levy

Residential (incorporated areas)				
	56.9391% rollback (increase of 1.31 points or 2.36%)			
Valuation Amount	FY17 Taxes	Proposed FY18 Taxes	Revised FY18 Taxes	Incr / (Decr)
100,000	359	368	365	7
200,000	717	736	731	13
400,000	1,434	1,472	1,461	27
Commercial & Industrial				
90.0000% rollback (no change)				
Valuation Amount	FY17 Taxes	Proposed FY18 Taxes	Revised FY18 Taxes	Incr / (Decr)
100,000	580	582	577	(3)
200,000	1,160	1,164	1,154	(6)
400,000	2,320	2,328	2,308	(12)
Ag Land & Ag Dwellings				
47.4996% rollback (increase of 1.39 points or 3%)				
Valuation Amount	FY17 Taxes	Proposed FY18 Taxes	Revised FY18 Taxes	Incr / (Decr)
100,000	440	459	457	17
200,000	880	919	914	35
400,000	1,760	1,838	7,828	69
Multi-Residential				
82.5% rollback (decrease of 3.75 points or 4.3%)				
Valuation Amount	FY17 Taxes	Proposed FY18 Taxes	Revised FY18 Taxes	Incr / (Decr)
100,000	556	533	529	(27)
200,000	1,112	1,066	1,058	(54)
400,000	2,224	2,132	2,116	(108)

BLACK HAWK COUNTY PROPOSED BUDGET SUMMARY WITH REDUCTION IN MH LEVY

	General	Special Revenue	Capital Projects	Debt Service	Budget FY2018	Estimated FY2017	Actual FY2016
REVENUES & OTHER FINANCING SOURCES							
Taxes Levied on Property	24,972,815	6,863,662		4,560,580	36,397,057	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	6,517,476		4,343,390	34,641,687	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	1,751,363		1,536,988	4,601,513	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	14,875,314		6,846,748	62,148,436	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	18,125,407	0	7,127,248	70,900,220	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	20,642,588	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)	(2,784,091)	(2,530,000)	(1,364,999)	(6,999,002)	(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	6,063,258	251,264	4,828,115	26,331,022	33,330,024	40,441,554

FY18 Tax Calculation Worksheet with Reduction in MH Levy

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	1,155,347	4,428,037	(204,526)	-4.4%
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	6,999,003	37,629,870	1,643,355	4.6%