

Black Hawk County, Iowa

FISCAL YEAR 2019

ANNUAL BUDGET



Black Hawk County, Iowa

Annual Budget for Fiscal Year 2019 Adopted March 6, 2018



Prepared by
Susan Deaton, Finance Director
www.co.black-hawk.ia.us

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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

Dana Laidig
Administrative Aide

March 6, 2018

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

The fiscal year 2019 budget for Black Hawk County, Iowa is respectfully submitted. The budget shows an increase in tax askings of 5.4% or approximately \$2 million from fiscal year 2018. The countywide tax levy rate will increase by approximately 28 cents to \$6.69 per thousand dollars of taxable value. The rural tax levy rate will increase by 57 cents to \$10.19 per thousand dollars of taxable value. The 57 cent increase for the rural tax rate is a combination of an increase of 29 cents for the Rural Fund tax rate (which is levied against only that property in unincorporated areas of the county) and the increase of 28 cents from the tax rate levied on all property in the county.

A significant factor impacting the budget for fiscal year 2019 is the amount of support needed from the County's general fund to offset operating losses for the Country View Care Facility. The Country View Care Facility has been operating as an enterprise fund since 2010 and is intended to be self-sufficient by generating enough revenues to cover operating expenses. Over the past several years, the facility has incurred significant operating losses and in fiscal year 2018 exhausted their cash reserves making it necessary for the county to subsidize operations using general fund reserves. In fiscal year 2018, the County is anticipating using up to \$2 million in general fund reserves to support Country View's operations. The fiscal year 2019 budget includes \$2 million in property taxes to support Country View. The increase in tax askings for all remaining operations of the county is approximately \$527,000. This is being offset by using \$500,000 in debt service fund reserves in a deliberate budget effort to not carry a significant cash balance within that fund.

Countywide taxable valuation growth for the fiscal year 2019 budget is 0.86%, compared to a 3.1% average for the past 10 years. The rural-only portion of taxable valuation decreased by 0.42%. Taxable valuations for fiscal year 2019 were rolled back to 55.6209% of assessed value for residential property and 54.4480% of assessed value for agricultural property. Commercial and industrial properties were rolled back to 90.0000%, and multi-residential property was rolled back to 78.7500%. The overall valuation changes in each property category were as follows:

- Residential property: a decrease of 0.54% to \$3,467,562,529
- Agricultural property: an increase of 0.55% to \$341,204,163
- Commercial property: an increase of 2.01% to \$1,105,086,195

- Industrial property: a decrease of 1.66% to \$137,444,955
- Multi-residential property: an increase of 41.08% to \$153,608,444

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

Total budgeted expenditures for fiscal year 2019 total \$67,759,953. The revenue from taxes levied on property totals \$36,533,163, which will fund approximately 53.9% of those budgeted expenditures. The remaining funding comes from various sources including other taxes, intergovernmental revenues, grants, fees and other charges for services.

Residential property owners in incorporated areas within the county will pay an additional \$7.00 in property taxes per \$100,000 of assessed value than in fiscal year 2018. Rural residential property owners will pay \$19.01 more per \$100,000 of assessed value while Ag land property owners in rural areas will pay \$97.88 more per \$100,000 assessed value than they did in fiscal year 2018.

Fiscal year 2019 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 fiscal year 2019 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.

Acknowledgements

Preparation of the fiscal year 2019 budget could not have been accomplished without the cooperation and assistance of all department heads and elected officials. In fiscal year 2019, 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,

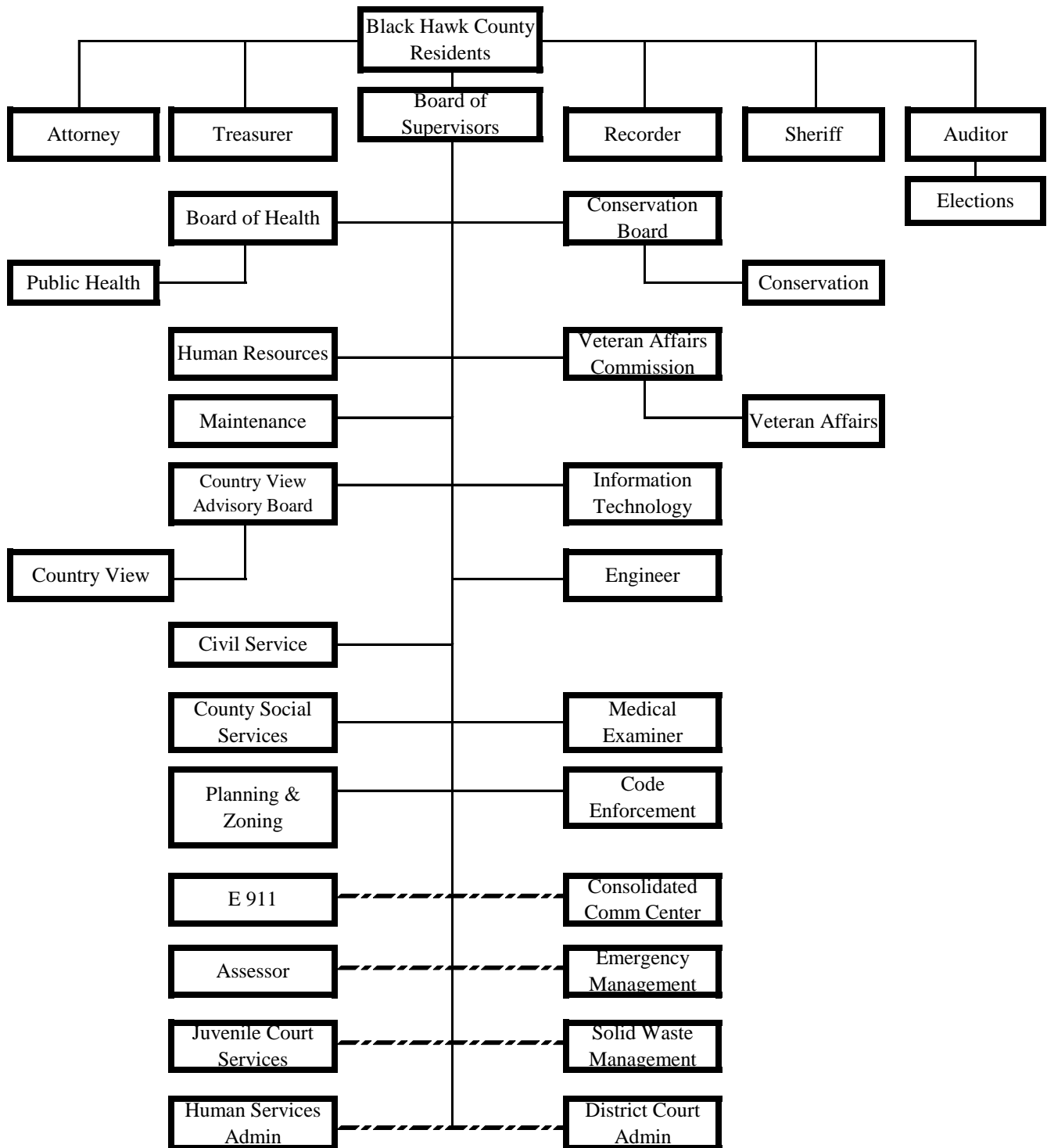


Susan Deaton, Finance Director

BLACK HAWK COUNTY 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 Schwarz	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	
Department Heads and Administration		
County Social Services, CEO	Robert Lincoln	
Conservation Executive Director	Mike Hendrickson	
Interim Country View Administrator	Carol Laurie	
County Buildings Superintendent	Rory Geving	
County Engineer	Catherine Nicholas	
County Planning & Zoning	Noel Anderson	
Human Resources Director	Debra Bunger	
Information Technology Director	Kim Veeder	
Public Health Director	Dr. Nafissatou Egbuonye	
Veteran Affairs Director	Kevin Dill	
County Finance Director	Susan Deaton	

ORGANIZATIONAL CHART



Revenue Summary

Budgeted revenues (excluding operating transfers in and fixed asset sales) for FY19 are \$63,458,866, an increase of \$305,980 or 0.5% compared to FY18 re-estimated revenues.

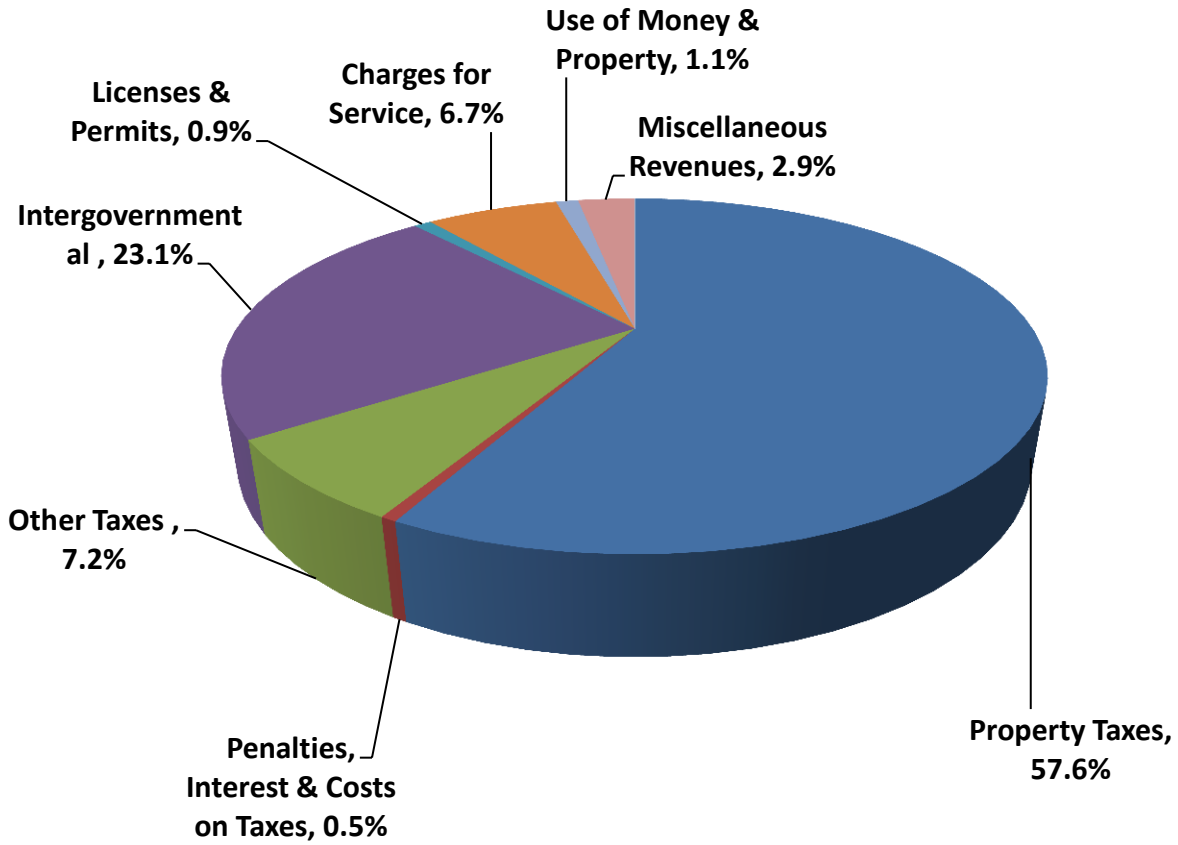
Property Tax is the largest source of revenue for Black Hawk County. Property Tax revenue comprises 57.6% of the annual revenues for the County. Property taxes increased by \$1,887,776 or 5.4% from FY18. The countywide levy rate for FY19 will increase by 28 cents to \$6.69 per thousand dollars of taxable value. The rural tax levy rate will increase by 57 cents to \$10.19 per thousand dollars of taxable value. The 57 cent increase for the rural tax rate is a combination of an increase of 29 cents for the Rural Fund tax rate (which is levied against only that property in unincorporated areas of the county) and the increase of 28 cents from the tax rate levied on all property in the county.

Intergovernmental revenue makes up the second largest portion of total revenues at \$14,665,815 or 23.1% of the total, a decrease of \$689,820 or 4.5% compared to FY18 re-estimated revenues. This is mainly due to a reduction in state and federal grants for FEMA projects completed in FY18 and contributions from other governmental units related to the E911 equipment bond being paid off in FY18 which was being reimbursed by the E911 Service Board.

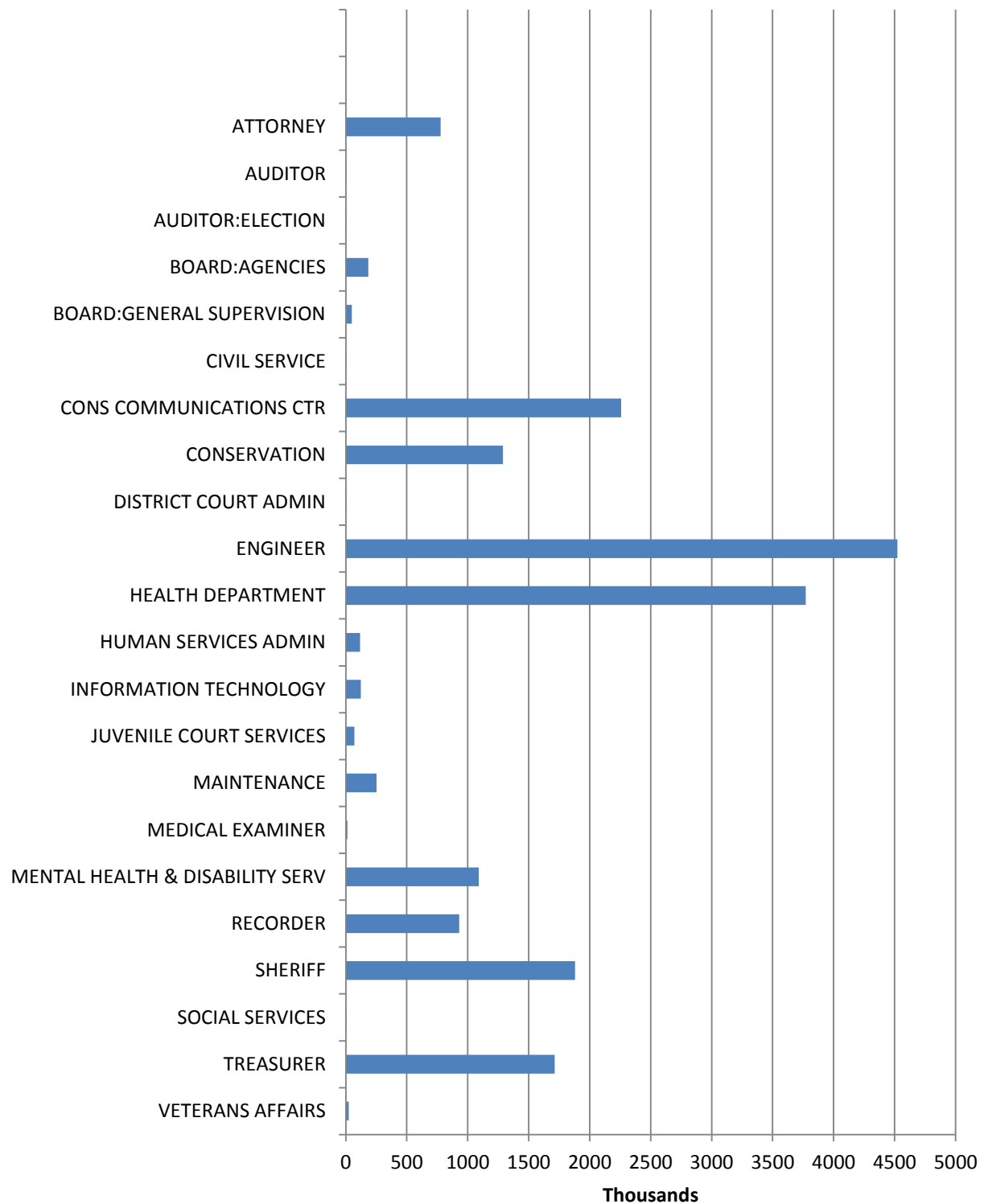
The remaining 19.3% of total revenues is made up of several other sources that include Penalties, Interest & Costs on Taxes \$328,000; Other County Taxes \$4,595,265; Licenses & Permits \$553,322; Charges for Service \$4,230,269; Use of Money & Property \$716,325; and Miscellaneous \$1,836,707. Miscellaneous revenues had the largest change with a decrease of \$868,988 mainly due to the decrease in reimbursement revenue for the Hartman Reserve renovation that was completed in FY18.

	Re-estimated FY2018	FY2019	Increase / Decrease	
			Amount	Percent
Property Taxes	34,645,387	36,533,163	1,887,776	5.4%
Penalties, Interest & Costs on Taxes	331,500	328,000	(3,500)	-1.1%
Other County Taxes	4,601,513	4,595,265	(6,248)	-0.1%
Intergovernmental	15,355,635	14,665,815	(689,820)	-4.5%
Licenses & Permits	537,900	553,322	15,422	2.9%
Charges for Service	4,323,389	4,230,269	(93,120)	-2.2%
Use of Money & Property	651,867	716,325	64,458	9.9%
Miscellaneous	2,705,695	1,836,707	(868,988)	-32.1%
Subtotal Revenues	63,152,886	63,458,866	305,980	0.5%
Other Financing Sources:				
Operating Transfers in	8,746,584	10,134,249	1,387,665	15.9%
Proceeds of Fixed Asset Sales	5200	7553	2,353	45.3%
Total Revenues & Other Sources	71,904,670	73,600,668	1,695,998	2.4%

Revenues by Source (Excluding Transfers In & Fixed Asset Sales)



FY2019 Departmental Revenues



Expenditure Summary

Budgeted expenditures (excluding transfers out) for FY19 totaled \$67,759,953. This is a decrease of \$7,505,478 or 10% compared to re-estimated FY18 expenditures. Salaries and benefits of \$34,425,298 comprise 50.8% of the total budgeted expenditures in FY19, an increase of \$804,520 or 2.4% from FY18. This includes a net decrease in FTE's of 9.19. Both bargaining and non-bargaining employees received an across the board increase of 3% for FY19 while elected officials and their deputies received a 4% increase based on the recommendation of the County Compensation Board. The estimated health insurance increase for FY19 was 5%. The following service areas make up the expenditures for the county:

The Public Safety and Legal Services service area makes up the largest portion of total expenditures at 32.1%. Budgeted expenditures for this service area total \$21,720,655, a decrease of \$1,337,488 or 5.8% compared to FY18 re-estimated expenditures. This is mainly due to approximately \$1.6 million included for the new jail security system in FY18.

Physical Health and Social Services is the second largest service area making up 14.6% of total expenditures. Budgeted expenditures for this service area total \$9,907,090, a decrease of \$177,076 or 1.8% compared to FY18 re-estimated expenditures. This is mainly due to the reduction in Health Department expenditures of \$225,403. The Health Department is undergoing a reorganization of their department and reduced total FTE's by 9.02 for FY19. Re-estimated expenditures for FY18 in this service area include \$2 million to supplement the operations of the Country View Care Facility. The FY19 budget includes \$2 million in property taxes to supplement the operations of the Country View Care Facility.

Mental Health and Disability Services expenditures total \$6,466,300, an increase of \$47,980 or 0.7% compared to FY18. Mental Health expenditures make up 9.5% of total budgeted expenditures.

County Environment and Education makes up 5.2% of total expenditures. Budgeted expenditures for this service area total \$3,517,569, a decrease of \$1,245,367 or 26.1% compared to FY18. This is mainly due to a decrease in capital expenditures of approximately \$1.2 million for the Hartman Reserve renovation project and \$347,000 for FEMA flood repair projects completed in FY18.

Roads & Transportation expenditures comprise 11% of total budgeted expenditures. Budgeted expenditures for this service area total \$7,479,418, a decrease of \$493,067 or 6.2 % from the prior year. This is mainly due to a decrease in capital expenditures for road maintenance equipment of \$605,150.

Government Services to Residents expenditures total \$2,209,785, and increase of \$16,362 or .7% compared to FY18. The small increase is due to a reduction in capital expenditures for the Elections office offsetting the increase in salaries & benefits for this service area.

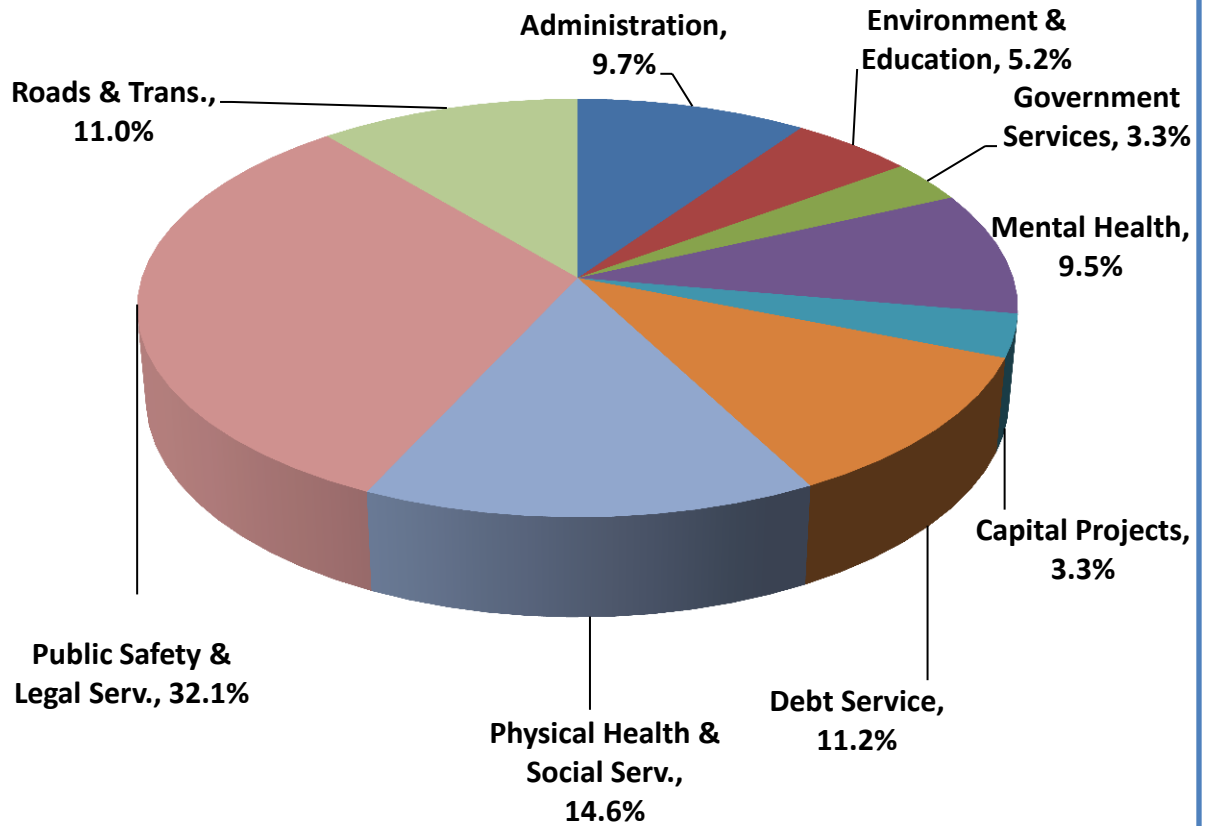
Budgeted expenditures for the Administration service area total \$6,587,756, an increase of \$281,854 or 6.1%. This is mainly due to increased capital expenditures for a new IP phone system. Administration expenditures comprise 9.7% of the total expenditure budget.

Debt Service expenditures total \$7,621,119, a decrease of \$871,128 or 10.3% compared to FY18. This is due to several bonds being paid off in FY18. Debt Service expenditures make of 11.2% of the total county budget.

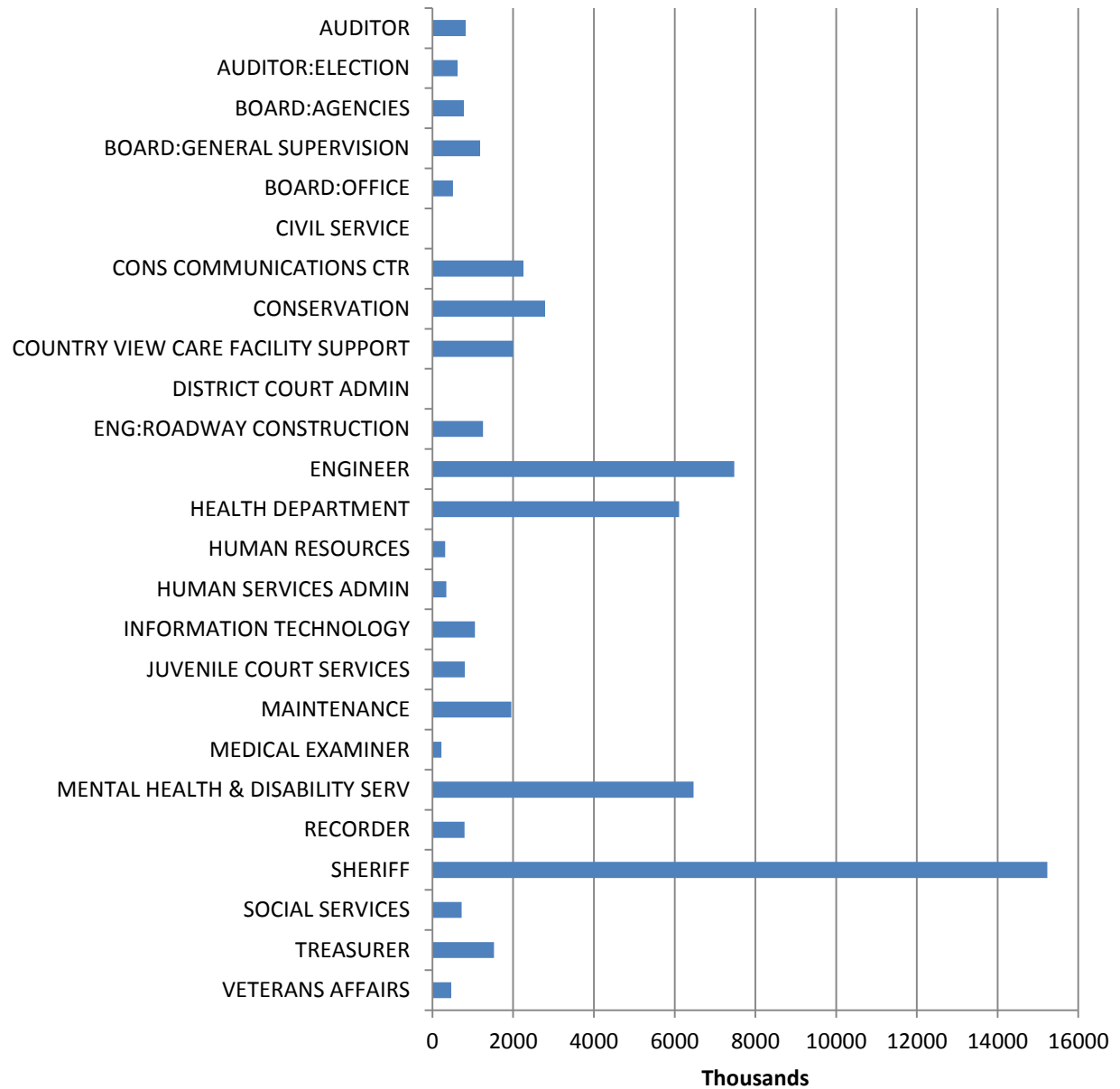
Capital Projects expenditures total \$2,250,261, a decrease of \$3,727,548 or 62.4% compared to FY18. This is due to the completion of several bonded capital projects in FY18 including the public safety radio system. Capital projects expenditures comprise 3.3% of total budgeted expenditures.

Service Area	Re-estimated		Increase / Decrease	
	FY2018	FY2019	Amount	Percent
Public Safety & Legal Services	23,058,143	21,720,655	(1,337,488)	-5.8%
Physical Health & Social Services	10,084,166	9,907,090	(177,076)	-1.8%
Mental Health & Disability Services	6,418,320	6,466,300	47,980	0.7%
County Environment & Education	4,762,936	3,517,569	(1,245,367)	-26.1%
Roads & Transportation	7,972,485	7,479,418	(493,067)	-6.2%
Government Services	2,193,423	2,209,785	16,362	0.7%
Administration	6,305,902	6,587,756	281,854	4.5%
Debt Service	8,492,247	7,621,119	(871,128)	-10.3%
Capital Projects	5,977,809	2,250,261	(3,727,548)	-62.4%
Subtotal Expenditures	75,265,431	67,759,953	(7,505,478)	-10.0%
Other Financing Uses:				
Operating Transfers Out	8,746,584	10,134,249	1,387,665	15.9%
Total Expenditures & Other Uses	84,012,015	77,894,202	(6,117,813)	-7.3%

Expenditures by Service Area (Excluding Operating Transfers Out)



FY19 Departmental Expenditures

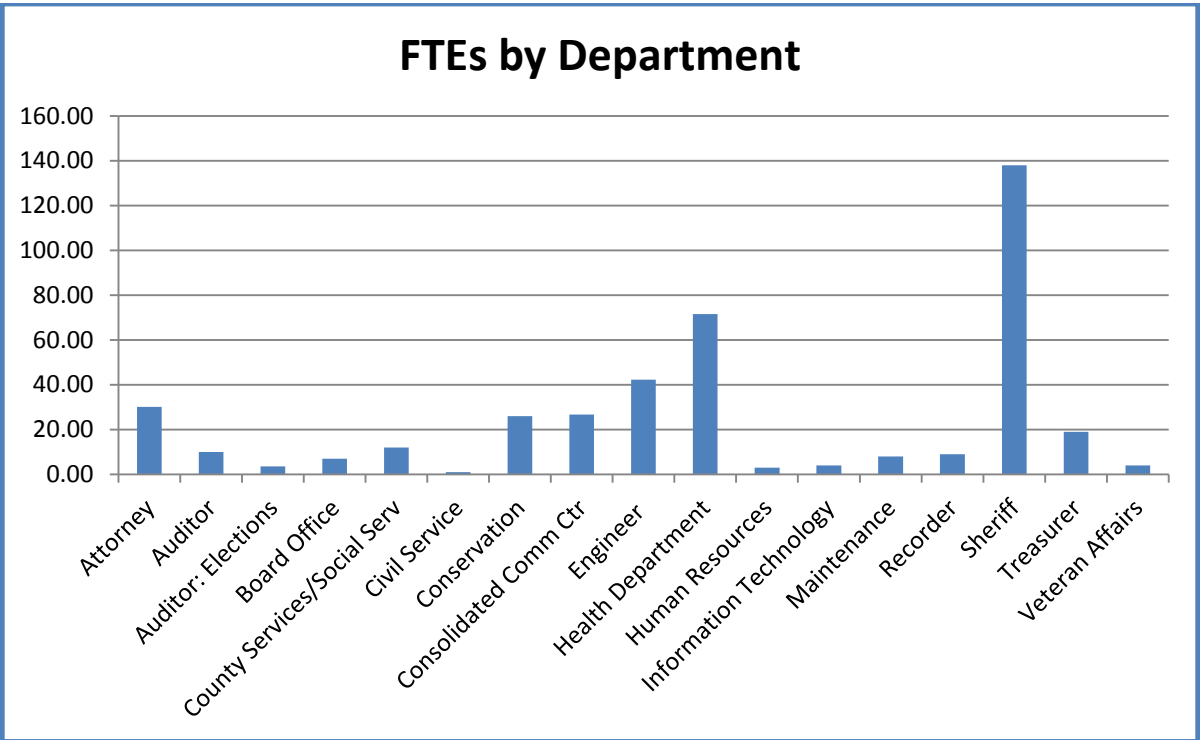
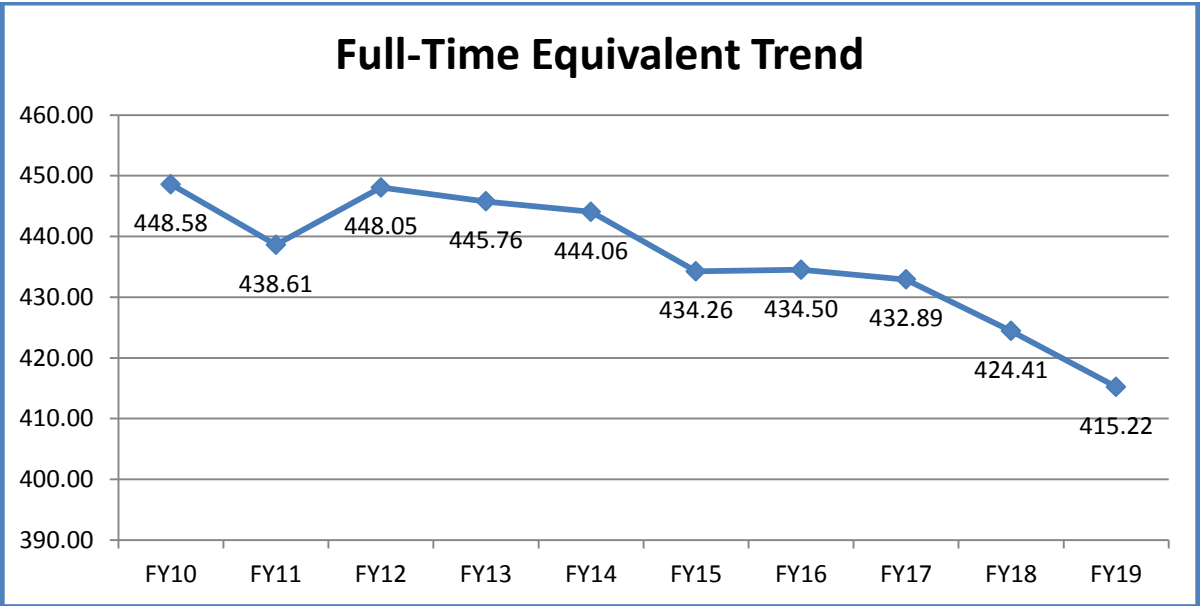


Full-Time Equivalents by Department (Excluding Country View Care Facility)

Department	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	Change
Attorney	29.80	29.80	30.80	30.80	30.80	31.10	31.38	31.38	30.88	30.17	-0.71
Auditor	11.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00	0.00
Aud: Elections	3.40	3.60	3.50	3.30	3.30	4.00	3.32	3.60	3.60	3.60	0.00
Board Office	7.50	7.50	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	0.00
County Social Serv	8.20	7.20	8.20	8.20	8.20	8.20	8.20	10.20	10.20	11.20	1.00
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	26.85	26.29	26.12	26.63	26.44	26.59	26.28	25.68	25.91	25.91	0.00
Cons Comm Ctr	26.00	26.00	26.00	26.00	26.20	26.70	26.70	26.70	26.70	26.70	0.00
Engineer	43.90	43.90	44.30	44.30	44.30	44.30	44.30	43.40	42.69	42.23	-0.46
Health Dept	89.81	86.15	93.00	93.00	90.39	90.44	90.99	89.60	80.60	71.58	-9.02
Human Res	4.00	3.00	3.00	3.10	3.10	2.10	3.00	3.00	3.00	3.00	0.00
Info Tech	7.00	6.00	6.00	6.00	6.00	7.00	5.00	4.00	4.00	4.00	0.00
Maintenance	7.00	7.00	7.00	7.00	7.00	7.00	7.50	7.50	8.00	8.00	0.00
Recorder	10.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00
Sheriff	134.00	134.00	134.00	134.00	134.00	135.00	137.00	137.00	138.00	138.00	0.00
Treasurer	23.00	19.50	19.00	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	11.29	12.84	13.30	10.60	11.50	0.00	0.00	0.00	0.00	0.00	0.00
Total FTEs	448.58	438.61	448.05	445.76	444.06	434.26	434.50	432.89	424.41	415.22	-9.19

Staffing changes by department:

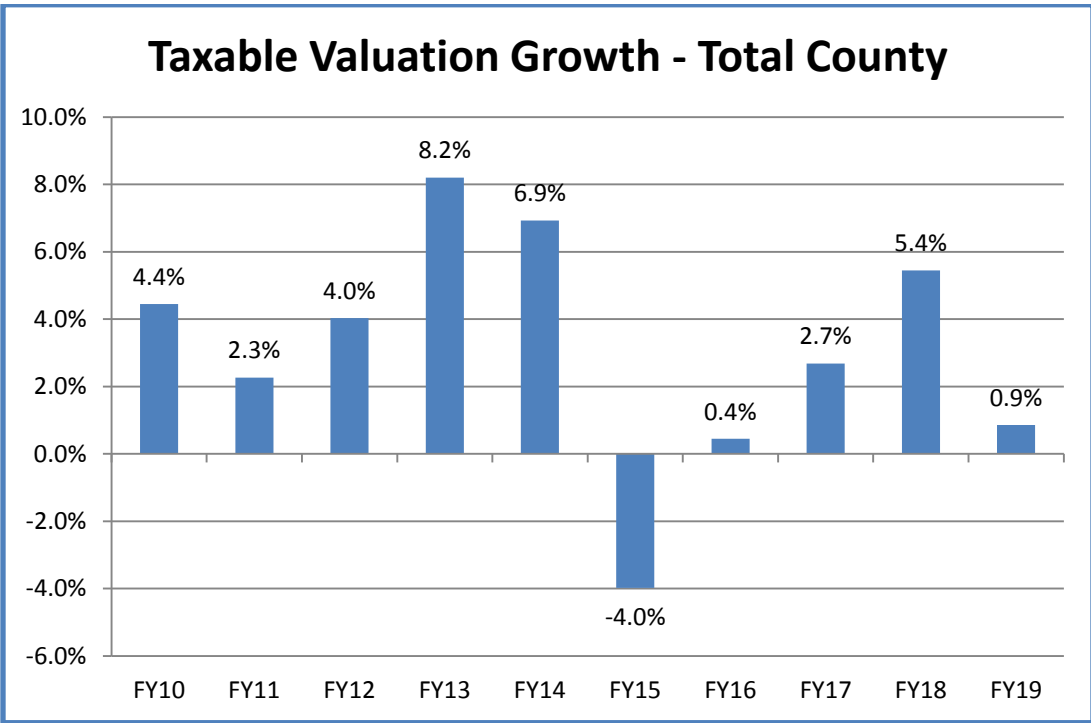
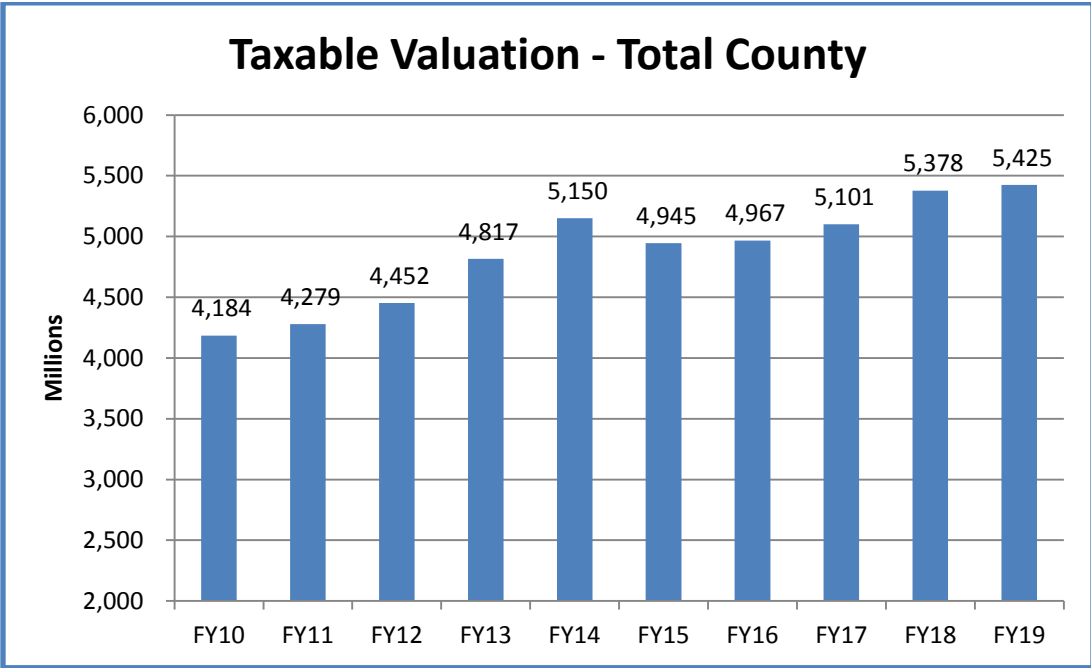
- Attorney - increase for new part-time law enforcement liaison position and reduction of one full-time court debt recovery officer.
- County Social Services - increase for new I-Start clinical team lead position.
- Engineer - reduction in seasonal and intern hours.
- Health Department - net decrease of 9.02 FTE's due to reorganization of department and elimination of the school nursing contract with Cedar Falls Public Schools.
- Sheriff - No change in FTE's but continued transition from deputies to civilian detention officers.

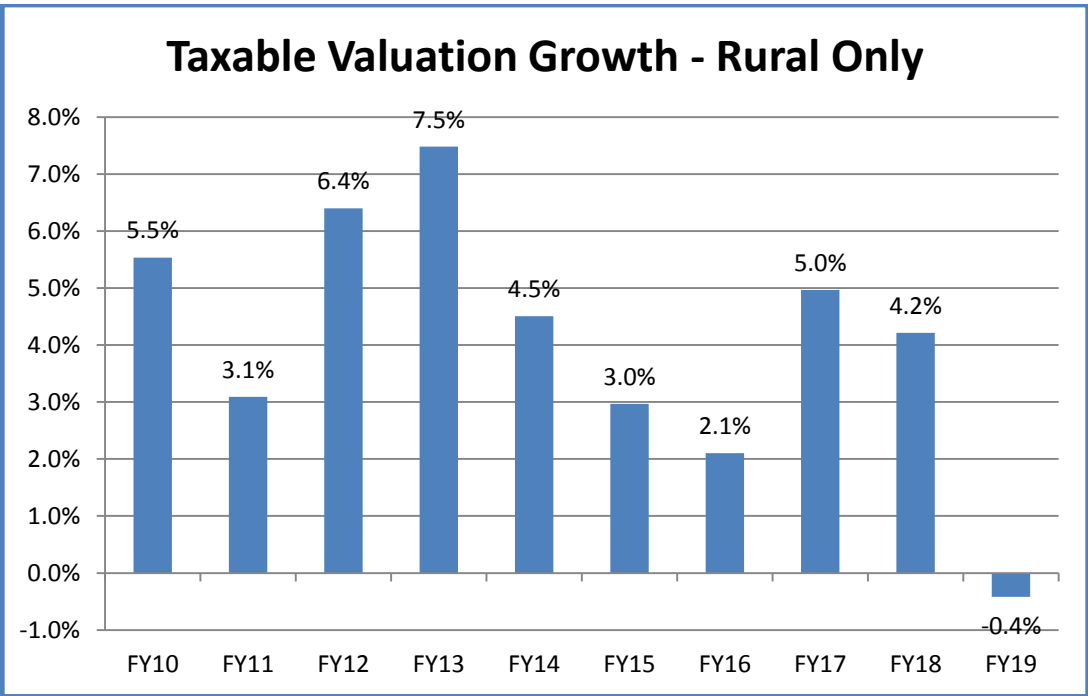
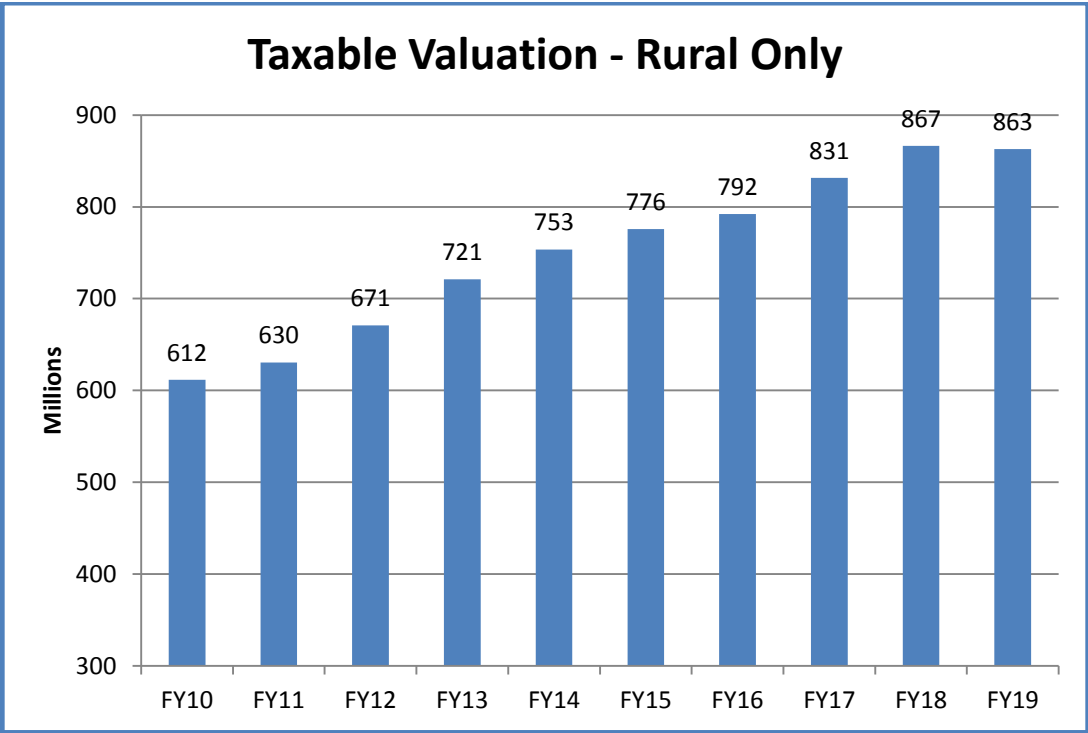


COMBINED STATEMENT OF FUNDS

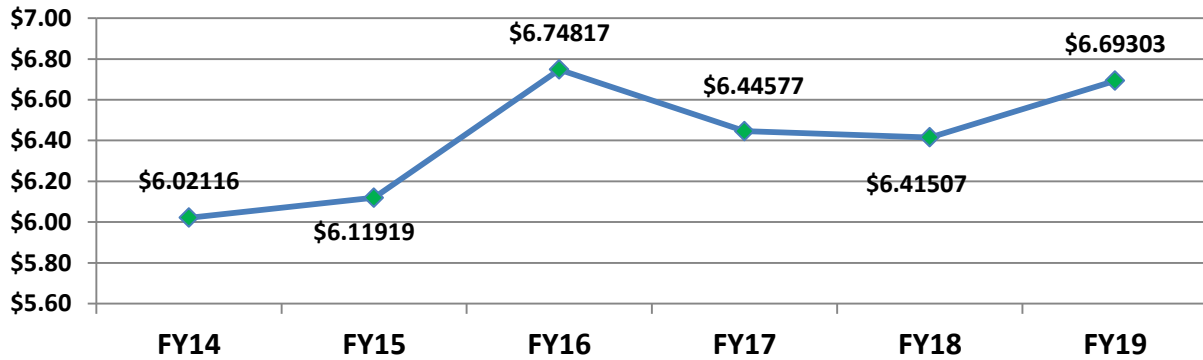
	FY16 Actual	FY17 Actual	FY18 Adopted	FY18 Revised	FY19 Budgeted	% Change
REVENUES & OTHER FINANCING SOURCES						
Property Taxes	\$ 33,433,861	\$ 32,770,534	\$ 34,645,387	\$ 34,645,387	\$ 36,533,163	5.4%
Penalties, Interest & Costs on Taxes	333,601	363,321	331,500	331,500	328,000	-1.1%
Other County Taxes	4,391,439	4,618,740	4,601,513	4,601,513	4,595,265	-0.1%
Intergovernmental	17,417,710	16,682,162	14,810,185	15,355,635	14,665,815	-4.5%
Licenses & Permits	531,379	523,884	537,900	537,900	553,322	2.9%
Charges for Service	4,546,915	4,766,486	4,323,389	4,323,389	4,230,269	-2.2%
Use of Money & Property	702,343	591,125	651,867	651,867	716,325	9.9%
Miscellaneous	2,303,242	2,786,140	2,246,695	2,705,695	1,836,707	-32.1%
Subtotal Revenues	63,660,490	63,102,392	62,148,436	63,152,886	63,458,866	0.5%
Other Financing Sources:						
General Long-Term Debt Proceeds	22,536,790	5,871,066	-	-	-	
Operating Transfers In	3,308,359	6,060,074	8,746,584	8,746,584	10,134,249	15.9%
Proceeds of Fixed Asset Sales	5,938	48,458	5,200	5,200	7,553	45.3%
Total Revenues & Other Sources	\$ 89,511,577	\$ 75,081,990	\$ 70,900,220	\$ 71,904,670	\$ 73,600,668	2.4%
EXPENDITURES & OTHER FINANCING USES						
Public Safety and Legal Services	19,530,826	20,431,814	22,452,143	23,058,143	21,720,655	-5.8%
Physical Health and Social Services	7,393,630	7,431,336	8,084,166	10,084,166	9,907,090	-1.8%
Mental Health, MR & DD	5,457,069	6,290,031	6,630,230	6,418,320	6,466,300	0.7%
County Environment and Education	5,559,648	5,124,757	3,583,936	4,762,936	3,517,569	-26.1%
Roads & Transportation	6,112,950	6,325,744	7,972,485	7,972,485	7,479,418	-6.2%
Government Services to Residents	2,594,942	2,074,400	2,193,423	2,193,423	2,209,785	0.7%
Administration	5,162,577	5,323,208	6,210,078	6,305,902	6,587,756	4.5%
Debt Service	12,055,469	13,215,905	8,492,247	8,492,247	7,621,119	-10.3%
Capital Projects	6,454,448	4,441,366	3,533,930	5,977,809	2,250,261	-62.4%
Subtotal Expenditures	70,321,559	70,658,561	69,152,638	75,265,431	67,759,953	-10.0%
Other Financing Uses:						
Operating Transfers Out	3,308,359	6,060,074	8,746,584	8,746,584	10,134,249	15.9%
Refunded Debt/Payments to Escrow	7,920,119	-	-	-	-	
Total Expenditures & Other Uses	\$ 81,550,037	\$ 76,718,635	\$ 77,899,222	\$ 84,012,015	\$ 77,894,202	-7.3%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	7,961,540	(1,636,645)	(6,999,002)	(12,107,345)	(4,293,534)	-64.5%
Fund balances, beginning of the year	32,480,014	40,441,554	33,330,024	38,804,909	26,697,564	-31.2%
Fund balances, end of the year	\$ 40,441,554	\$ 38,804,909	\$ 26,331,022	\$ 26,697,564	\$ 22,404,030	-16.1%

This statement includes all budgetary funds including the general fund, special revenue funds, debt service fund and capital projects fund. Individual fund summaries can be found in their corresponding section of this budget document (p.24-38)

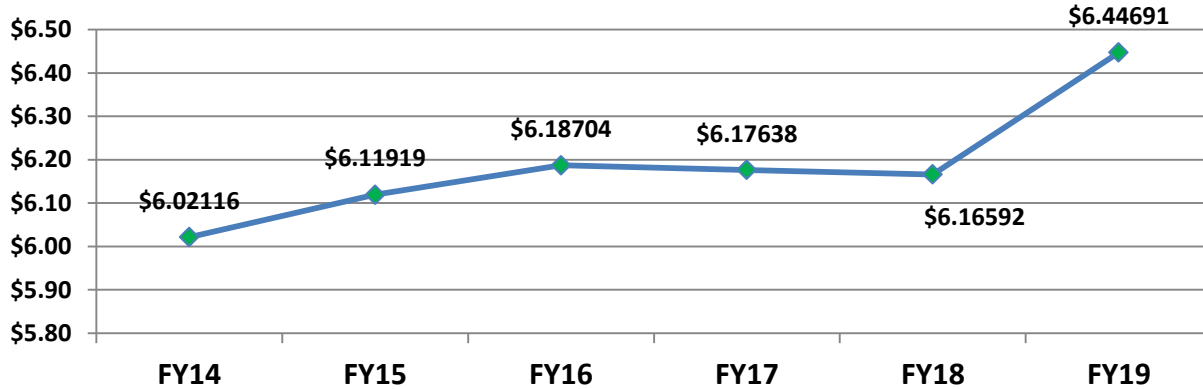




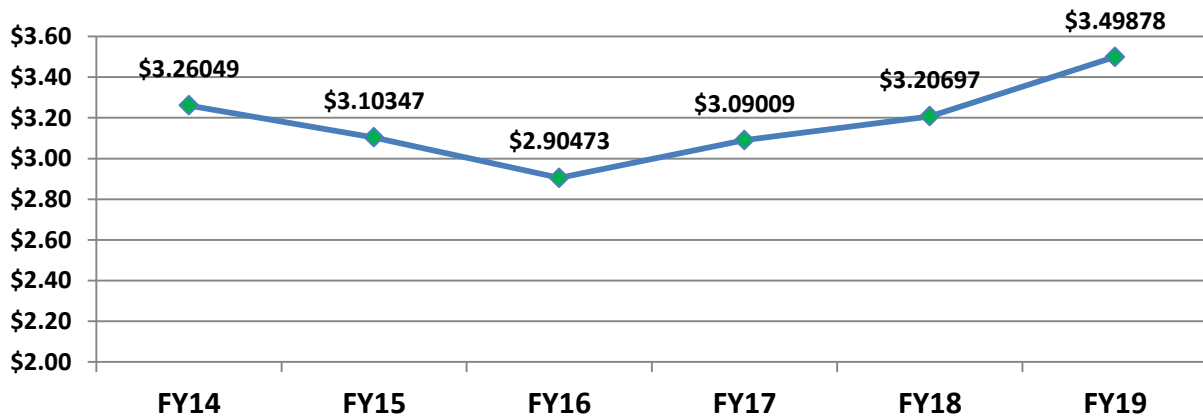
Countywide Tax Levy Trend
(per \$1,000 of Taxable Property Valuation)



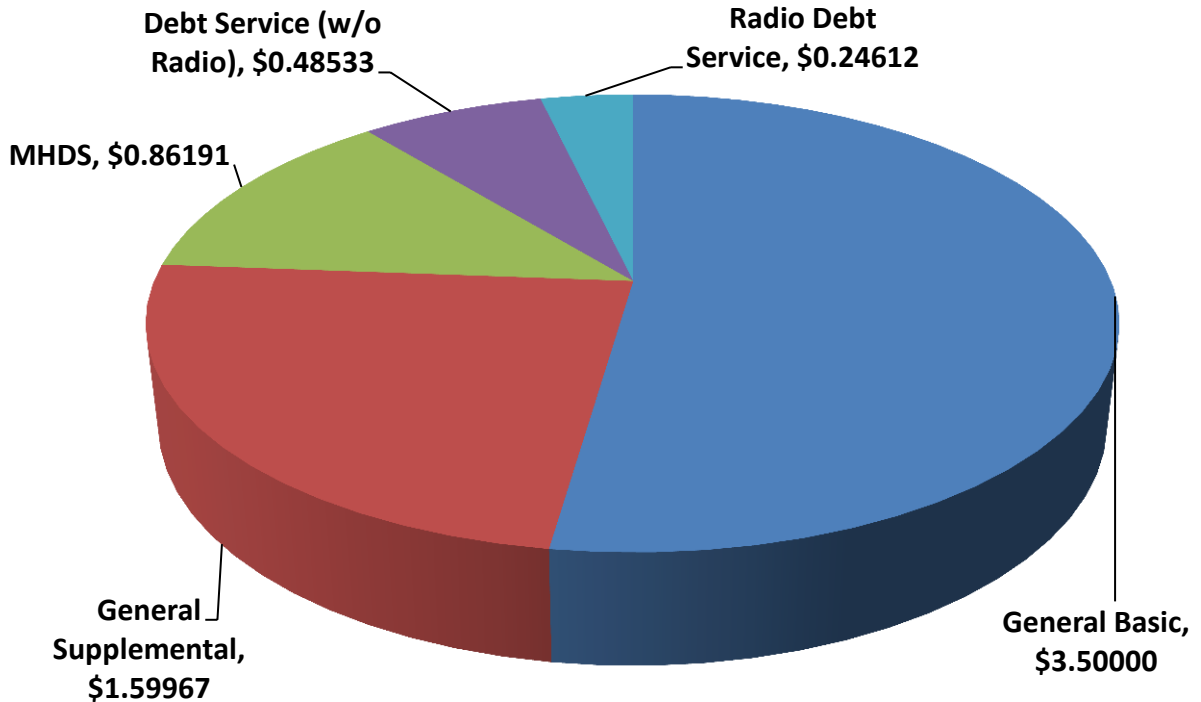
Countywide Tax Levy Trend (without Radio Debt)
(per \$1,000 of Taxable Property Valuation)



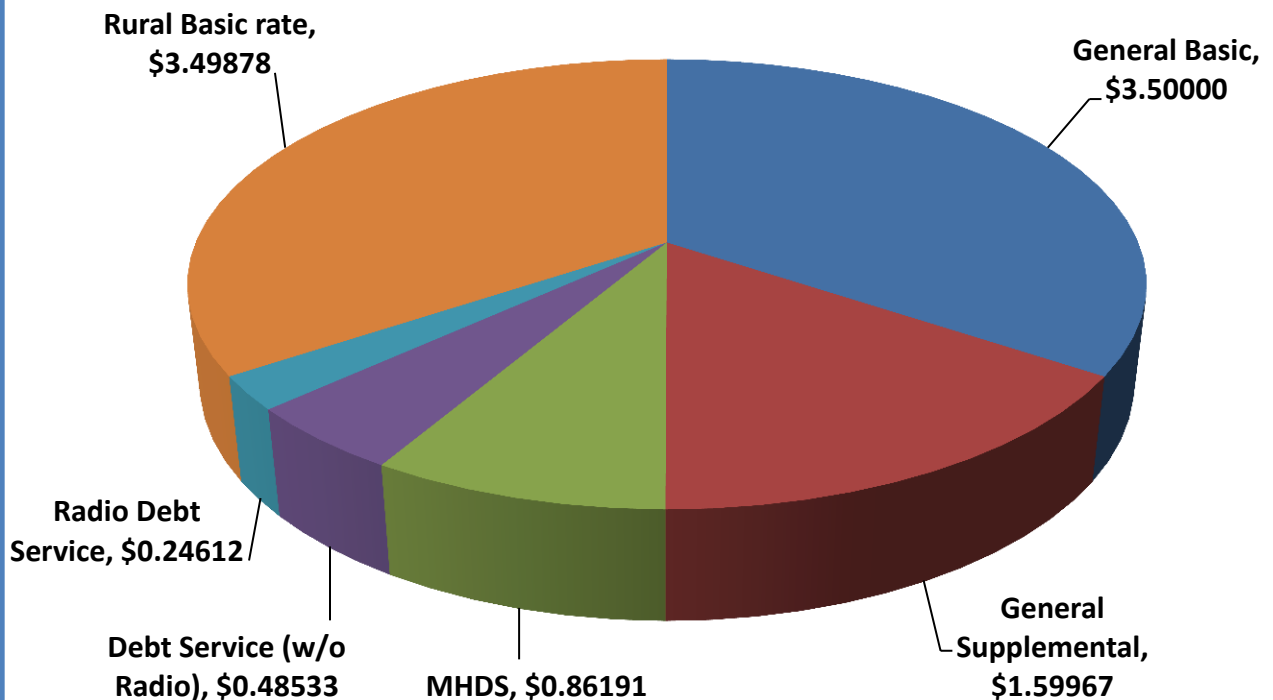
Rural Tax Levy Trend
(per \$1,000 of Taxable Property Valuation)



Countywide Levy Composition of \$6.69303 (per \$1,000 of Taxable Property Valuation)



Unincorporated Levy Composition of \$10.19181 (per \$1,000 of Taxable Property Valuation)



General Fund Narrative

The General Fund is the operating fund of Black Hawk County. It is used to account for all financial resources except those required by law or contractual agreement to be accounted for in another fund. The General Fund captures revenues from property tax receipts and other non-major revenue sources that are not designated for special purposes. The General Fund revenues are typically utilized to fund the general operations of the County, including salary, operating expenditures and the capital improvement costs that are not paid from other funds.

The General Fund is comprised of two separate funds: the General Basic Fund and the General Supplemental Fund. 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, foster care for a child under jurisdiction of the juvenile court, elections and voter registration, employee benefits, tort liability and property insurance, operation of the courts, and local emergency management agency funding. The General Basic tax levy rate per thousand for FY19 is \$3.50 and the General Supplemental tax levy rate per thousand is \$1.59967. General Fund taxes levied on property total \$26,865,477 in fiscal year 2019.

GENERAL FUND STATEMENT

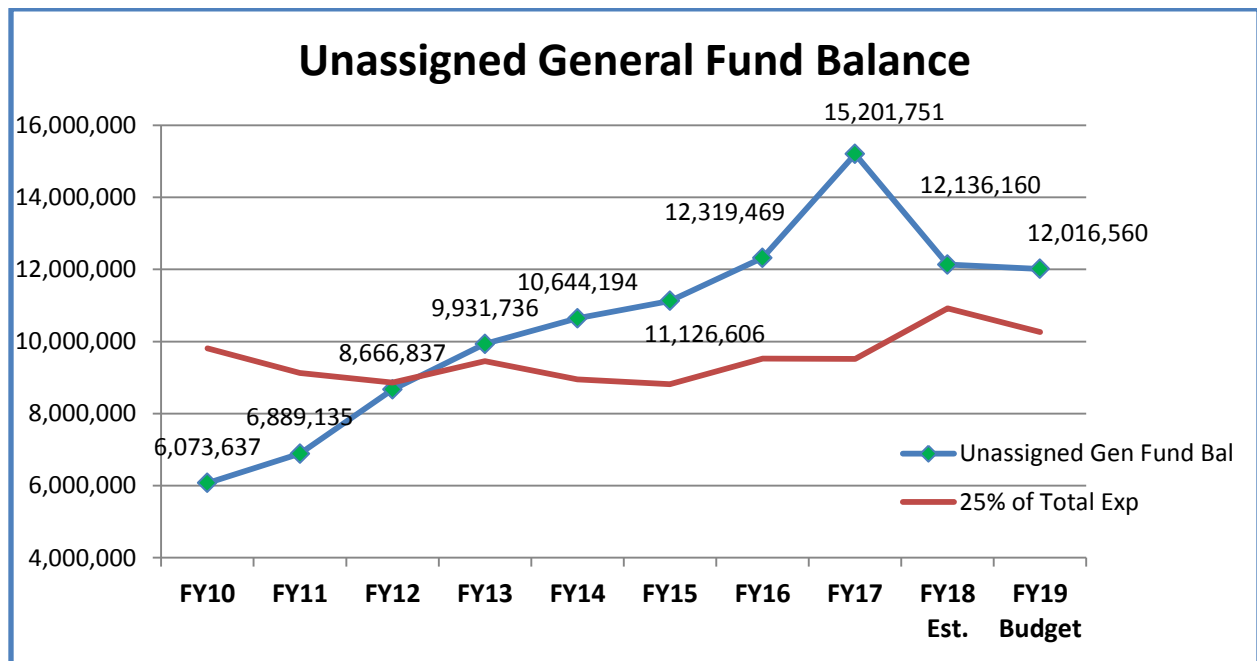
	FY16 Actual	FY17 Actual	FY18 Adopted	FY18 Revised	FY19 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ 20,186,510	\$ 21,295,401	\$ 23,783,421	\$ 23,783,421	\$ 25,546,841
Penalties, Interest & Costs on Taxes	333,601	363,321	331,500	331,500	328,000
Other County Taxes	1,143,315	1,220,832	1,313,162	1,313,162	1,303,844
Intergovernmental	10,626,280	9,056,714	8,155,976	8,701,426	8,273,635
Licenses & Permits	413,659	364,315	412,900	412,900	413,322
Charges for Service	4,412,535	4,313,341	4,273,889	4,273,889	4,114,769
Use of Money & Property	288,419	311,079	305,623	305,623	465,825
Miscellaneous	1,690,652	2,381,194	1,849,903	2,308,900	1,373,107
Subtotal Revenues	39,094,971	39,306,197	40,426,374	41,430,821	41,819,343
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	316,625	2,748,364	5,215,991	5,215,991	6,886,092
Proceeds of Fixed Asset Sales	4,585	8,037	5,200	5,200	6,553
Total Revenues & Other Sources	\$ 39,416,181	\$ 42,062,598	\$ 45,647,565	\$ 46,652,012	\$ 48,711,988
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	17,584,481	18,391,086	20,341,936	20,947,936	19,469,341
Physical Health and Social Services	7,393,630	7,431,336	8,084,166	10,084,166	9,907,090
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	5,056,040	4,557,403	3,032,836	4,186,836	2,906,468
Roads & Transportation	-	-	-	-	-
Government Services to Residents	2,584,619	2,047,705	2,174,873	2,174,873	2,184,035
Administration	5,162,577	5,321,948	6,210,078	6,305,902	6,587,756
Debt Service	317,125	324,180	-	-	-
Capital Projects	-	-	-	-	-
Subtotal Expenditures	38,098,472	38,073,658	39,843,889	43,699,713	41,054,690
Other Financing Uses:					
Operating Transfers Out	838,233	2,860,725	6,123,588	6,123,588	7,801,498
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 38,936,705	\$ 40,934,383	\$ 45,967,477	\$ 49,823,301	\$ 48,856,188
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	479,476	1,128,215	(319,912)	(3,171,289)	(144,200)
Fund balances, beginning of the year	16,502,370	16,981,846	15,508,297	18,110,061	14,938,772
Fund balances, end of the year	<u>\$ 16,981,846</u>	<u>\$ 18,110,061</u>	<u>\$ 15,188,385</u>	<u>\$ 14,938,772</u>	<u>\$ 14,794,572</u>

General Fund Balance

The budgeted combined general fund balance for FY19 is \$14,794,572 which is 36% of total operating expenditures. The budgeted unassigned general fund balance for FY19 is \$12,016,560 which is 29.3% of total operating expenditures. It is the goal of the Board of Supervisors to maintain an unassigned general fund minimum balance of 25% of operating expenditures.

The estimated reduction in combined general fund balance for fiscal year 2018 is \$3,171,289 due to a planned reduction for capital expenditures and to provide support for the Country View Care Facility.

The chart below shows the Unassigned General Fund Balance for the last 10 years. The target level is shown as 25% of total operating expenditures.





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Mental Health & Disability Services Fund Narrative

The Mental Health and Disability Services fund is used to provide mental health, intellectual disability, and developmental services to County Social Services residents as defined in Section 331.424A of the *Code of Iowa*. The MH/DS tax levy rate per thousand for FY19 is \$.86191 based on the amount that Black Hawk County was directed to levy by the County Social Services region. This is an increase of \$.03861 over the prior year.

MH/DS FUND STATEMENT

	FY16 Actual	FY17 Actual	FY18 Adopted	FY18 Revised	FY19 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ 4,550,770	\$ 4,225,775	\$ 4,079,902	\$ 4,079,902	\$ 4,317,569
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	138,780	146,432	137,986	137,986	141,451
Intergovernmental	1,113,522	1,198,221	1,234,995	1,234,995	1,388,887
Licenses & Permits	-	-	-	-	-
Charges for Service	84,380	86,127	22,000	22,000	87,000
Use of Money & Property	360	-	-	-	-
Miscellaneous	-	-	-	-	-
Subtotal Revenues	5,887,812	5,656,555	5,474,883	5,474,883	5,934,907
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	\$ 5,887,812	\$ 5,656,555	\$ 5,474,883	\$ 5,474,883	\$ 5,934,907
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	5,457,069	6,290,031	6,630,230	6,418,320	6,466,300
County Environment and Education	-	-	-	-	-
Roads & Transportation	-	-	-	-	-
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Subtotal Expenditures	5,457,069	6,290,031	6,630,230	6,418,320	6,466,300
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 5,457,069	\$ 6,290,031	\$ 6,630,230	\$ 6,418,320	\$ 6,466,300
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	430,743	(633,476)	(1,155,347)	(943,437)	(531,393)
Fund balances, beginning of the year	1,678,782	2,109,525	1,349,053	1,476,049	532,611
Fund balances, end of the year	<u>\$ 2,109,525</u>	<u>\$ 1,476,049</u>	<u>\$ 193,706</u>	<u>\$ 532,612</u>	<u>\$ 1,218</u>

Rural Basic Fund Narrative

The Rural Basic Fund tax levy is used to provide rural county services as defined in Section 331.428 of the *Code of Iowa*. The Iowa Code defines rural services as those that “are primarily intended to benefit” rural residents. One of the main purposes of this fund is to provide for the transfer of funds to the Secondary Roads fund. Other uses include funding for the Sheriff’s patrol services, planning and zoning, and funding for libraries.

This levy is applied only to property located in the unincorporated areas. For FY19, Black Hawk County’s Rural Basic Fund levy rate per \$1,000 of taxable value is \$3.49878. This is an increase of \$.29181 over the prior year. The tax levy for the rural basic fund is decreased by one-half of the Local Option Sales Tax proceeds directed to property tax relief.

RURAL BASIC FUND STATEMENT

	FY16 Actual	FY17 Actual	FY18 Adopted	FY18 Revised	FY19 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ 2,106,475	\$ 2,275,358	\$ 2,438,124	\$ 2,438,124	\$ 2,674,892
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	1,507,097	1,635,556	1,613,377	1,613,377	1,629,724
Intergovernmental	146,542	154,372	187,457	187,457	177,711
Licenses & Permits	65,295	97,304	85,000	85,000	85,000
Charges for Service	3,515	6,634	2,500	2,500	3,500
Use of Money & Property	45	-	-	-	-
Miscellaneous	1,075	135	500	500	500
Subtotal Revenues	3,830,044	4,169,359	4,326,958	4,326,958	4,571,327
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	\$ 3,830,044	\$ 4,169,359	\$ 4,326,958	\$ 4,326,958	\$ 4,571,327
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	1,705,751	1,824,228	1,940,312	1,940,312	1,984,425
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	234,212	245,209	243,600	243,600	253,601
Roads & Transportation	-	-	-	-	-
Government Services to Residents	891	344	550	550	550
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Subtotal Expenditures	1,940,854	2,069,781	2,184,462	2,184,462	2,238,576
Other Financing Uses:					
Operating Transfers Out	2,141,426	2,372,704	2,342,496	2,342,496	2,332,751
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 4,082,280	\$ 4,442,485	\$ 4,526,958	\$ 4,526,958	\$ 4,571,327
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(252,236)	(273,126)	(200,000)	(200,000)	-
Fund balances, beginning of the year	2,169,366	1,917,130	1,917,130	1,644,004	1,444,002
Fund balances, end of the year	<u>\$ 1,917,130</u>	<u>\$ 1,644,004</u>	<u>\$ 1,717,130</u>	<u>\$ 1,444,004</u>	<u>\$ 1,444,002</u>

Secondary Roads Fund Narrative

The Secondary Roads fund is established to provide secondary roads services as defined in Section 331.429 of the *Code of Iowa*. Construction and reconstruction of secondary roads and bridges are the principal services provided from the fund. The primary sources of funding include proceeds from the state's road use tax fund (RUTF) and transfers of levied property taxes from both the General and Rural Basic funds.

The maximum levy amount from the general fund cannot exceed the equivalent of a property tax of approximately sixteen cents (\$.16875) per thousand dollars of taxable assessed value on all taxable property in the County. The FY 19 amount budgeted to be transferred in from the General Basic fund is \$915,406 which is 100% of the maximum allowable transfer and an increase of \$7,809 from the previous year.

The maximum levy amount from the Rural Basic fund cannot exceed the equivalent of a property tax of approximately three dollars (\$3.00375) per thousand dollars of taxable assessed value on property located in the unincorporated area of the County. The FY19 amount budgeted to be transferred in from the Rural Basic fund is \$2,332,751 which is 90% of the maximum allowable transfer and a decrease of \$9,745 from the previous year.

The Secondary Roads fund balance is expected to decrease by \$958,151 to a projected ending fund balance in FY19 of \$1,896,231. This expected decrease is due to the timing of planned road construction projects.

SECONDARY ROADS FUND STATEMENT

	FY16 Actual	FY17 Actual	FY18 Adopted	FY18 Revised	FY19 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	4,499,115	5,031,745	4,440,237	4,440,237	4,456,371
Licenses & Permits	52,425	62,265	40,000	40,000	55,000
Charges for Service	74	333	-	-	-
Use of Money & Property	-	-	-	-	-
Miscellaneous	24,434	32,429	11,300	11,300	11,000
Subtotal Revenues	<u>4,576,048</u>	<u>5,126,772</u>	<u>4,491,537</u>	<u>4,491,537</u>	<u>4,522,371</u>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	2,979,659	3,233,429	3,250,093	3,250,093	3,248,157
Proceeds of Fixed Asset Sales	1,353	40,421	-	-	1,000
Total Revenues & Other Sources	<u>\$ 7,557,060</u>	<u>\$ 8,400,622</u>	<u>\$ 7,741,630</u>	<u>\$ 7,741,630</u>	<u>\$ 7,771,528</u>
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads & Transportation	6,112,950	6,325,744	7,972,485	7,972,485	7,479,418
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	692,697	584,176	1,284,430	1,284,430	1,250,261
Subtotal Expenditures	<u>6,805,647</u>	<u>6,909,920</u>	<u>9,256,915</u>	<u>9,256,915</u>	<u>8,729,679</u>
Other Financing Uses:					
Operating Transfers Out	316,625	323,680	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	<u>\$ 7,122,272</u>	<u>\$ 7,233,600</u>	<u>\$ 9,256,915</u>	<u>\$ 9,256,915</u>	<u>\$ 8,729,679</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>434,788</u>	<u>1,167,022</u>	<u>(1,515,285)</u>	<u>(1,515,285)</u>	<u>(958,151)</u>
Fund balances, beginning of the year	<u>2,767,857</u>	<u>3,202,645</u>	<u>3,436,687</u>	<u>4,369,667</u>	<u>2,854,382</u>
Fund balances, end of the year	<u>\$ 3,202,645</u>	<u>\$ 4,369,667</u>	<u>\$ 1,921,402</u>	<u>\$ 2,854,382</u>	<u>\$ 1,896,231</u>

Other Special Revenue Funds Narrative

Resource Enhancement and Protection (REAP) Fund

The Iowa resources enhancement and protection fund was created pursuant to section 455A.18 of the *Code of Iowa*. A portion of the state fund is allocated to county conservation boards. Funds may be used for land purchases, capital improvements, stabilization and protection of resources, facilities, and environmental education and equipment.

Recorder's Record Management Fund

The Recorder's Record Management Fund is a statutory fund generated by the assessment of a \$1.00 fee per recorded document. The fund is to be used for upgrading technology in the Recorder's office, as well as preserving older document series in the Recorder's custody. The fund carries over from year to year, allowing a Recorder to build up a reserve to pay for substantial technology initiatives. The department budgets for the expenditures of these monies in the regular budgeting cycles of the County. The governing section of Iowa Code is Section 331.604 Recording and Filing Fees.

Jail Commissary Fund

This fund is used to account for the sale of personal and convenience items to prisoners in the Black Hawk County jail. Profits in the fund are used for purposes of prisoner welfare and rehabilitation.

Drainage District Fund

Certain drainage districts have been established pursuant to Chapter 468 of the *Code of Iowa* for the drainage of surface waters from agricultural and other lands or the protection of such lands from overflow. Although these districts are legally separate from the County, they are controlled, managed, and supervised by the Black Hawk County Board of Supervisors. The drainage districts are reported as a special revenue fund.

Conservation Trust Fund

Upon request of the County Conservation Board, the Board of Supervisors established a reserve for county conservation land acquisition and capital improvement projects as provided in section 350.6 of the *Code of Iowa*.

Friends of Hartman Reserve Fund

The Friends of Hartman Reserve, Inc. has been incorporated under the provisions of the Iowa Nonprofit Corporation Act, Chapter 504A of the Code of Iowa, for the purpose of providing volunteer resources, including personnel and financial resources, for the Hartman Reserve Nature Center and its governing organization, Black Hawk County, Iowa Conservation Board. The Center is reported as a special revenue fund.

OTHER SPECIAL REVENUE FUNDS STATEMENT

	FY16 Actual	FY17 Actual	FY18 Adopted	FY18 Revised	FY19 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	55,702	74,393	51,000	51,000	51,000
Licenses & Permits	-	-	-	-	-
Charges for Service	46,411	47,522	25,000	25,000	25,000
Use of Money & Property	212,805	297,078	169,344	169,344	201,500
Miscellaneous	502,570	481,380	336,592	336,592	427,800
Subtotal Revenues	817,488	900,373	581,936	581,936	705,300
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	\$ 817,488	\$ 900,373	\$ 581,936	\$ 581,936	\$ 705,300
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	240,594	216,500	169,895	169,895	266,889
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	269,396	322,145	307,500	332,497	357,500
Roads & Transportation	-	-	-	-	-
Government Services to Residents	9,432	26,351	18,000	18,000	25,200
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	1,260	-	-	-
Subtotal Expenditures	519,422	566,256	495,395	520,392	649,589
Other Financing Uses:					
Operating Transfers Out	-	424,684	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 519,422	\$ 990,940	\$ 495,395	\$ 520,392	\$ 649,589
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	298,066	(90,567)	86,541	61,544	55,711
Fund balances, beginning of the year	1,752,816	2,050,882	2,144,479	1,960,315	2,021,859
Fund balances, end of the year	<u><u>\$ 2,050,882</u></u>	<u><u>\$ 1,960,315</u></u>	<u><u>\$ 2,231,020</u></u>	<u><u>\$ 2,021,859</u></u>	<u><u>\$ 2,077,570</u></u>

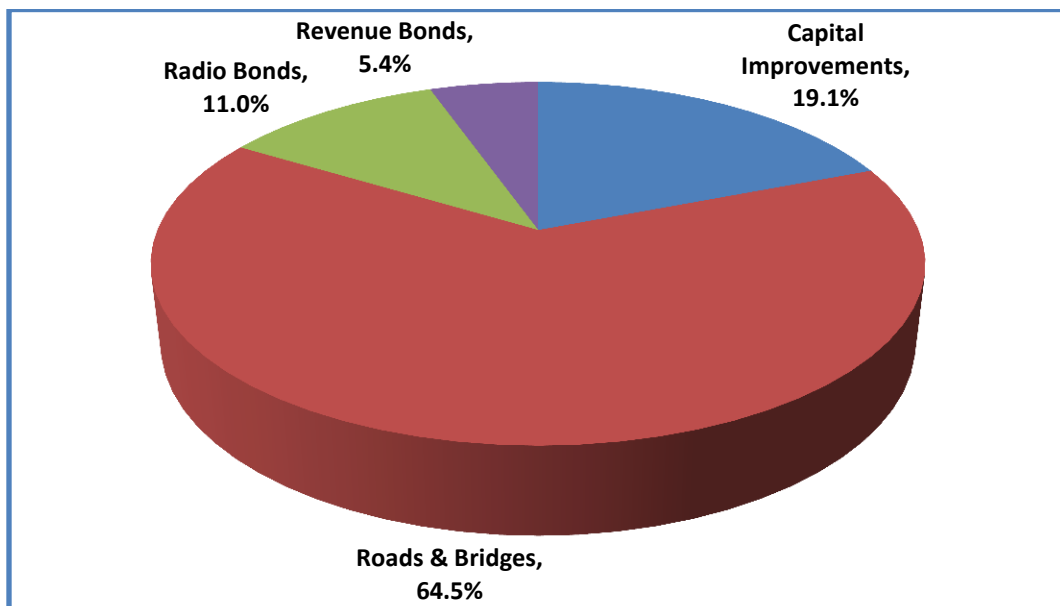
Debt Service Fund Narrative

The Debt Service fund is used to account for the collection of property taxes and for the payment of general obligation bond principal, interest, and related costs. General obligation bonds are used to finance a variety of public projects and are backed by the full faith and credit of Black Hawk County. Outstanding principal on general obligation debt estimated as of July 1, 2018 (the beginning of FY19) totals \$24,175,000 with \$1,310,000 to be paid from sources other than property taxes. Interest and principal payments on all general obligation bonds are accounted for through the Debt Service fund.

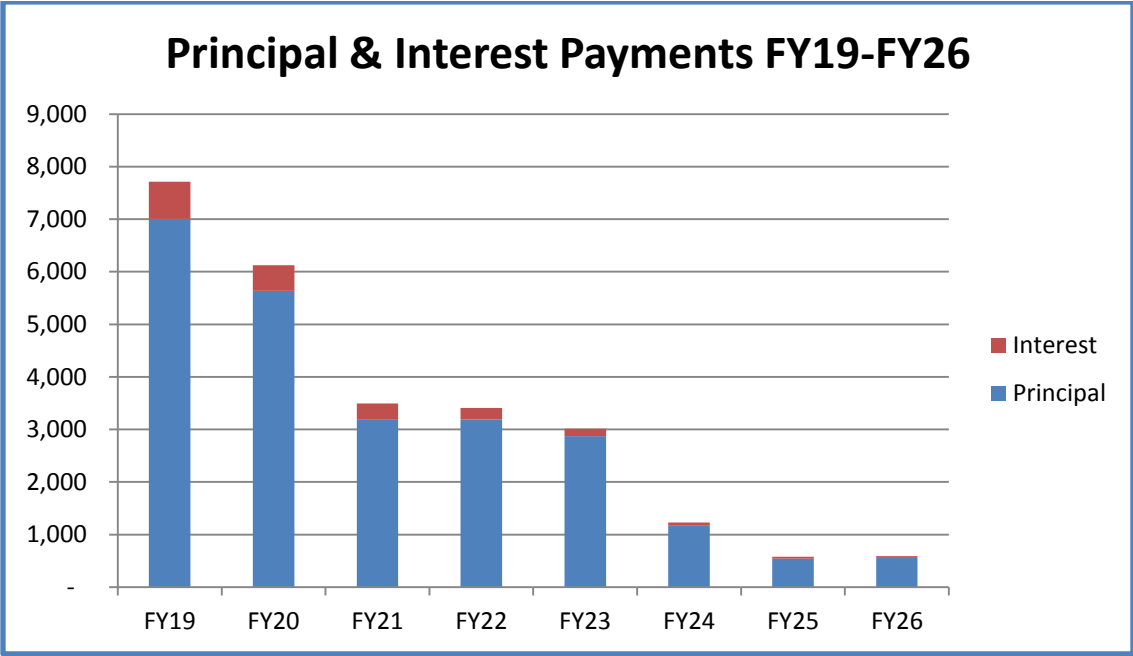
The fiscal year 2019 debt service property tax and utility replacement tax levy is \$4,298,008, a decrease of \$390,960 over the prior fiscal year. The public safety radio bonds account for \$1,446,170 of this amount. The tax levy for the rural basic fund is decreased by one-half of the Local Option Sales Tax proceeds directed to road and bridge construction. In fiscal year 2019, the tax levy is also being reduced by \$500,000 for a planned reduction in debt service fund reserves in an effort to reduce the significant cash balance within the fund. For FY19, the Debt Service Fund tax levy rate per \$1,000 of taxable value is \$.73145. This is a decrease of \$.07557 over the prior year.

Under current State statutes, the County's general obligation debt limitation is 5% of the assessed value of all taxable property within the County's corporate limits (\$9,380,381,871). Black Hawk County's outstanding obligation debt of \$24,175,000 is significantly below the constitutional limit of all debt that is approximately \$469 million.

Summary of FY19 Debt by Category



Summary of Payments on Outstanding General Obligation Bonds



DEBT SERVICE FUND STATEMENT

	FY16 Actual	FY17 Actual	FY18 Adopted	FY18 Revised	FY19 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ 6,590,106	\$ 4,974,000	\$ 4,343,940	\$ 4,343,940	\$ 3,993,861
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	1,602,247	1,615,920	1,536,988	1,536,988	1,520,246
Intergovernmental	976,549	915,217	740,520	740,520	318,211
Licenses & Permits	-	-	-	-	-
Charges for Service	-	-	-	-	-
Use of Money & Property	201,075	186,499	176,900	176,900	49,000
Miscellaneous	84,150	-	48,400	48,400	24,300
Subtotal Revenues	9,454,127	7,691,636	6,846,748	6,846,748	5,905,618
Other Financing Sources:					
General Long-Term Debt Proceeds	9,375,524	4,110,981	-	-	-
Operating Transfers In	12,075	78,281	280,500	280,500	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	\$ 18,841,726	\$ 11,880,898	\$ 7,127,248	\$ 7,127,248	\$ 5,905,618
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads & Transportation	-	-	-	-	-
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Debt Service	11,738,344	12,891,725	8,492,247	8,492,247	7,621,119
Capital Projects	-	-	-	-	-
Subtotal Expenditures	11,738,344	12,891,725	8,492,247	8,492,247	7,621,119
Other Financing Uses:					
Operating Transfers Out	7,920,119	-	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 19,658,463	\$ 12,891,725	\$ 8,492,247	\$ 8,492,247	\$ 7,621,119
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(816,737)	(1,010,827)	(1,364,999)	(1,364,999)	(1,715,501)
Fund balances, beginning of the year	7,096,498	6,279,761	6,193,114	5,268,934	3,903,938
Fund balances, end of the year	<u>\$ 6,279,761</u>	<u>\$ 5,268,934</u>	<u>\$ 4,828,115</u>	<u>\$ 3,903,935</u>	<u>\$ 2,188,437</u>



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Capital Projects Fund Narrative

The Capital Projects fund is comprised of the Roads and Bridges Capital Fund, the Capital Improvement Fund, the EMA Radio fund and the Technology Equipment Fund.

In FY19, the Technology Equipment Fund has budgeted expenditures of \$500,000 for the new Tax Administration software.

The EMA Radio fund was established to pay for the new public safety radio system through bond proceeds. The project will be completed in FY18 with estimated remaining proceeds of \$350,000. The Board of Supervisors voted to use approximately \$340,000 of the remaining proceeds to pay for consulting services on a new public safety software system. The remaining proceeds are budgeted to be expended in FY19.

The Capital Improvement fund consists of bond proceeds for various bonded capital improvement projects. Most of the current bonded projects are expected to be completed in FY18. The amount budgeted in FY19 of \$150,000 is for renovation of bathrooms at the Pinecrest facility.

The Roads and Bridges Capital Fund is for bonded road and bridges projects. There are no projects budgeted in FY19.

CAPITAL PROJECTS FUND STATEMENT

	FY16 Actual	FY17 Actual	FY18 Adopted	FY18 Revised	FY19 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	-	251,500	-	-	-
Licenses & Permits	-	-	-	-	-
Charges for Service	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Subtotal Revenues	-	251,500	-	-	-
Other Financing Sources:					
General Long-Term Debt Proceeds	13,161,266	1,760,085	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	\$ 13,161,266	\$ 2,011,585	\$ -	\$ -	\$ -
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads & Transportation	-	-	-	-	-
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	5,761,751	3,857,190	2,249,500	4,693,379	1,000,000
Subtotal Expenditures	5,761,751	3,857,190	2,249,500	4,693,379	1,000,000
Other Financing Uses:					
Operating Transfers Out	12,075	78,281	280,500	280,500	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 5,773,826	\$ 3,935,471	\$ 2,530,000	\$ 4,973,879	\$ 1,000,000
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	7,387,440	(1,923,886)	(2,530,000)	(4,973,879)	(1,000,000)
Fund balances, beginning of the year	512,325	7,899,765	2,781,264	5,975,879	1,002,000
Fund balances, end of the year	\$ 7,899,765	\$ 5,975,879	\$ 251,264	\$ 1,002,000	\$ 2,000

**Attorney's Office
FY19 Budget Summary**

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	1,076,523.79	817,674.33	797,342.00	777,318.00	(20,024.00)	-2.51%
Revenue Total	1,076,523.79	817,674.33	797,342.00	777,318.00	(20,024.00)	-2.51%
Expenses						
SALARIES & BEN	2,730,475.44	2,850,570.77	3,062,285.00	3,140,824.00	78,539.00	2.56%
OPERATING EXP	211,462.89	250,138.85	245,375.00	215,700.00	(29,675.00)	-12.09%
CAPITAL	9,106.66	6,693.18	42,000.00	57,500.00	15,500.00	36.90%
Expenses Total	2,951,044.99	3,107,402.80	3,349,660.00	3,414,024.00	64,364.00	1.92%
Excess Revenue over Expenditures	(1,874,521.20)	(2,289,728.47)	(2,552,318.00)	(2,636,706.00)	(100,445.00)	3.94%

Budget Highlights

- An estimated decrease in Fine collection revenue of \$20,000 due to previous year actuals.
- Staffing changes include the elimination of one Court Debt Recovery Officer and the addition of a part-time Law Enforcement Liaison position.
- No funding included for the drug court.
- Capital expenditures include a renovation of the fine collection area.

Auditor's Office
FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	4,612.65	4,277.09	4,450.00	4,200.00	(250.00)	-5.62%
Revenue Total	4,612.65	4,277.09	4,450.00	4,200.00	(250.00)	-5.62%
Expenses						
SALARIES & BEN	643,459.34	695,035.08	775,415.00	805,052.00	29,637.00	3.82%
OPERATING EXP	14,239.55	16,555.78	20,185.00	19,935.00	(250.00)	-1.24%
CAPITAL	0.00	0.00	0.00	0.00	0.00	
Expenses Total	657,698.89	711,590.86	795,600.00	824,987.00	29,387.00	3.69%
Excess Revenue over Expenditures	(653,086.24)	(707,313.77)	(791,150.00)	(820,787.00)	(29,637.00)	3.75%

Auditor: Elections
FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	175,754.83	16,094.82	96,615.00	25.00	(96,590.00)	-99.97%
Revenue Total	175,754.83	16,094.82	96,615.00	25.00	(96,590.00)	-99.97%
Expenses						
SALARIES & BEN	301,400.58	308,561.79	279,650.00	296,716.00	17,066.00	6.10%
OPERATING EXP	276,936.12	292,533.87	297,475.00	298,975.00	1,500.00	0.50%
CAPITAL	656,858.90	14,565.00	85,912.00	24,600.00	(61,312.00)	-71.37%
Expenses Total	1,235,195.60	615,660.66	663,037.00	620,291.00	(42,746.00)	-6.45%
Excess Revenue over Expenditures	(1,059,440.77)	(599,565.84)	(566,422.00)	(620,266.00)	(53,844.00)	9.51%

Budget Highlights

- Revenues in FY18 included local election reimbursements.
- Budgeted capital expenditures in FY18 and FY19 are to replace aging precinct laptops.

Board Agencies FY19 Budget Summary

General Fund

General Fund	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	73,989.17	87,788.14	70,000.00	70,000.00	0.00	0.00%
Revenue Total	73,989.17	87,788.14	70,000.00	70,000.00	0.00	0.00%
Expenses						
OPERATING EXP	445,413.62	402,952.95	486,929.00	483,931.00	(2,998.00)	-0.62%
CAPITAL	26,000.00	26,000.00	18,000.00	12,000.00	(6,000.00)	-33.33%
Expenses Total	471,413.62	428,952.95	504,929.00	495,931.00	(8,998.00)	-1.78%
Excess Revenue over Expenditures	(397,424.45)	(341,164.81)	(434,929.00)	(425,931.00)	8,998.00	-2.07%

Rural Fund

Rural Fund	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	96,031.50	130,218.05	114,146.00	115,146.00	1,000.00	0.88%
Revenue Total	96,031.50	130,218.05	114,146.00	115,146.00	1,000.00	0.88%
Expenses						
SALARIES & BEN	117.00	0.00	500.00	500.00	0.00	0.00%
OPERATING EXP	265,787.26	276,901.22	274,792.00	284,793.00	10,001.00	3.64%
CAPITAL	250.00	250.00	250.00	250.00	0.00	0.00%
Expenses Total	266,154.26	277,151.22	275,542.00	285,543.00	10,001.00	3.63%
Excess Revenue over Expenditures	(170,122.76)	(146,933.17)	(161,396.00)	(170,397.00)	(9,001.00)	5.58%

Board: General Supervision FY19 Budget Summary

General Fund

General Fund	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	2,572,678.85	311,104.37	51,250.00	50,250.00	(1,000.00)	-1.95%
Revenue Total	2,572,678.85	311,104.37	51,250.00	50,250.00	(1,000.00)	-1.95%
Expenses						
SALARIES & BEN	848.27	3,091.13	55,000.00	55,000.00	0.00	0.00%
OPERATING EXP	3,411,567.74	1,445,562.38	1,141,800.00	3,127,500.00	1,985,700.00	173.91%
CAPITAL	0.00	0.00	5,000.00	0.00	(5,000.00)	-100.00%
Expenses Total	3,412,416.01	1,448,653.51	1,201,800.00	3,182,500.00	1,980,700.00	164.81%
Excess Revenue over Expenditures	(839,737.16)	(1,137,549.14)	(1,150,550.00)	(3,132,250.00)	(1,981,700.00)	172.24%

Budget Highlights

- Operating expenditures in the General Fund includes \$2,000,000 to support the operations of the Country View Care Facility.

Rural Fund

Rural Fund	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	45.00	0.00	0.00	0.00	0.00	
Revenue Total	45.00	0.00	0.00	0.00	0.00	
Expenses						
SALARIES & BEN	391.26	343.84	550.00	550.00	0.00	0.00%
Expenses Total	391.26	343.84	550.00	550.00	0.00	0.00%
Excess Revenue over Expenditures	(346.26)	(343.84)	(550.00)	(550.00)	0.00	0.00%

Board Office
FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	0.00	0.00	0.00	0.00	0.00	
Revenue Total	0.00	0.00	0.00	0.00	0.00	
Expenses						
SALARIES & BEN	364,909.27	383,841.64	418,460.00	435,545.00	17,085.00	4.08%
OPERATING EXP	66,848.61	79,337.66	72,350.00	73,150.00	800.00	1.11%
CAPITAL	3,871.13	0.00	0.00	0.00	0.00	
Expenses Total	435,629.01	463,179.30	490,810.00	508,695.00	17,885.00	3.64%
Excess Revenue over Expenditures	(435,629.01)	(463,179.30)	(490,810.00)	(508,695.00)	(17,885.00)	3.64%

Civil Service
FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	750.00	0.00	750.00	750.00	0.00	0.00%
Revenue Total	750.00	0.00	750.00	750.00	0.00	0.00%
Expenses						
SALARIES & BEN	2,706.99	1,654.69	4,855.00	4,874.00	19.00	0.39%
OPERATING EXP	13,326.30	642.32	9,700.00	9,700.00	0.00	0.00%
Expenses Total	16,033.29	2,297.01	14,555.00	14,574.00	19.00	0.13%
Excess Revenue over Expenditures	(15,283.29)	(2,297.01)	(13,805.00)	(13,824.00)	(19.00)	0.14%

Conservation Department FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	1,054,720.00	2,134,541.94	1,286,005.00	908,495.00	(377,510.00)	-29.36%
Revenue Total	1,054,720.00	2,134,541.94	1,286,005.00	908,495.00	(377,510.00)	-29.36%
Expenses						
SALARIES & BEN	1,489,335.87	1,599,380.39	1,769,195.00	1,834,891.00	65,696.00	3.71%
OPERATING EXP	367,677.59	394,099.77	377,902.00	415,427.00	37,525.00	9.93%
CAPITAL	621,499.03	1,936,227.62	642,300.00	181,200.00	(461,100.00)	-71.79%
Expenses Total	2,478,512.49	3,929,707.78	2,789,397.00	2,431,518.00	(357,879.00)	-12.83%
Excess Revenue over Expenditures	(1,423,792.49)	(1,795,165.84)	(1,503,392.00)	(1,523,023.00)	(19,631.00)	1.31%

Budget Highlights

- The FY18 Adopted Budget included \$400,000 in expenditures and offsetting revenue reimbursement for the Hartman Reserve renovation project.
- Professional services increased by \$27,325 for a 1 year monitoring of the lagoon at Hickory Hills park and analyzing the substructure of CVNT bridges.

**Conservation Department
REAP Fund**

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	93,225.07	113,697.12	120,300.00	120,300.00	0.00	0.00%
Revenue Total	93,225.07	113,697.12	120,300.00	120,300.00	0.00	0.00%
Expenses						
OPERATING EXPENSES	16,639.77	34,871.44	9,500.00	9,500.00	0.00	0.00%
CAPITAL	90,858.81	128,331.19	90,500.00	90,500.00	0.00	0.00%
Expenses Total	107,498.58	163,202.63	100,000.00	100,000.00	0.00	0.00%
Excess Revenue over Expenditures	(14,273.51)	(49,505.51)	20,300.00	20,300.00	0.00	0.00%

Conservation Trust Fund

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	26,385.39	17,202.58	10,000.00	10,000.00	0.00	0.00%
Revenue Total	26,385.39	17,202.58	10,000.00	10,000.00	0.00	0.00%
Expenses						
OPERATING EXPENSES	10,758.69	10,656.37	7,500.00	7,500.00	0.00	0.00%
CAPITAL	20,662.89	0.00	0.00	0.00	0.00	
Expenses Total	31,421.58	10,656.37	7,500.00	7,500.00	0.00	0.00%
Excess Revenue over Expenditures	(5,036.19)	6,546.21	2,500.00	2,500.00	0.00	0.00%

**Consolidated Communications Center
FY19 Budget Summary**

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	1,952,178.75	2,000,683.78	2,165,499.00	2,257,420.00	91,921.00	4.24%
Revenue Total	1,952,178.75	2,000,683.78	2,165,499.00	2,257,420.00	91,921.00	4.24%
Expenses						
SALARIES & BEN	1,828,576.21	1,894,061.18	2,043,553.00	2,136,167.00	92,614.00	4.53%
OPERATING EXP	93,237.17	108,242.63	116,946.00	121,253.00	4,307.00	3.68%
CAPITAL	3,609.15	10,434.02	5,000.00	0.00	(5,000.00)	-100.00%
Expenses Total	1,925,422.53	2,012,737.83	2,165,499.00	2,257,420.00	91,921.00	4.24%
Excess Revenue over Expenditures	26,756.22	(12,054.05)	0.00	0.00	0.00	

**District Court Administration
FY19 Budget Summary**

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	904.53	577.90	700.00	700.00	0.00	0.00%
Revenue Total	904.53	577.90	700.00	700.00	0.00	0.00%
Expenses						
OPERATING EXP	11,462.57	8,375.67	11,900.00	11,900.00	0.00	0.00%
CAPITAL	0.00	0.00	0.00	0.00	0.00	
Expenses Total	11,462.57	8,375.67	11,900.00	11,900.00	0.00	0.00%
Excess Revenue over Expenditures	(10,558.04)	(7,797.77)	(11,200.00)	(11,200.00)	0.00	0.00%

**Engineer's Office
FY19 Budget Summary**

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	7,557,059.61	8,400,622.59	7,741,630.00	7,771,528.00	29,898.00	0.39%
Revenue Total	7,557,059.61	8,400,622.59	7,741,630.00	7,771,528.00	29,898.00	0.39%
Expenses						
SALARIES & BEN	3,179,934.42	3,313,120.40	3,683,920.00	3,810,792.00	126,872.00	3.44%
OPERATING EXP	2,849,394.00	2,884,233.60	2,917,095.00	2,913,137.00	(3,958.00)	-0.14%
CAPITAL	515,920.03	544,338.61	1,590,900.00	985,750.00	(605,150.00)	-38.04%
CONSTRUCTION	577,023.21	491,907.86	1,065,000.00	1,020,000.00	(45,000.00)	-4.23%
Expenses Total	7,122,271.66	7,233,600.47	9,256,915.00	8,729,679.00	(527,236.00)	-5.70%
Excess Revenue over Expenditures	434,787.95	1,167,022.12	(1,515,285.00)	(958,151.00)	557,134.00	36.77%

Budget Highlights

- Capital (non-construction) expenditures are estimated to decrease by \$605,150 due to 3 motor graders being purchased in FY18 and only one motor grader budgeted for FY19.

Health Department FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	3,973,104.06	4,095,284.33	3,835,716.00	3,772,393.00	(63,323.00)	-1.65%
Revenue Total	3,973,104.06	4,095,284.33	3,835,716.00	3,772,393.00	(63,323.00)	-1.65%
Expenses						
SALARIES & BEN	4,734,988.76	4,881,910.37	5,266,505.00	5,182,720.00	(83,785.00)	-1.59%
OPERATING EXP	888,773.79	948,149.20	832,676.00	900,799.00	68,123.00	8.18%
CAPITAL	97,916.18	44,361.67	0.00	28,000.00	28,000.00	
Expenses Total	5,721,678.73	5,874,421.24	6,099,181.00	6,111,519.00	12,338.00	0.20%
Excess Revenue over Expenditures	(1,748,574.67)	(1,779,136.91)	(2,263,465.00)	(2,339,126.00)	(75,661.00)	3.34%

Budget Highlights

- Staffing changes resulted in a net decrease of 9.02 FTE's due to a reorganization of the department and the elimination of the school nursing contract with Cedar Falls Public Schools.
- \$28,000 in capital expenditures is budgeted for a 4 wheel drive vehicle for well inspections.

Human Services Administration (DHS)
FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	115,370.30	134,739.09	106,275.00	116,000.00	9,725.00	9.15%
Revenue Total	115,370.30	134,739.09	106,275.00	116,000.00	9,725.00	9.15%
Expenses						
OPERATING EXP	305,388.57	290,630.39	337,375.00	335,225.00	(2,150.00)	-0.64%
CAPITAL	12,798.55	11,948.04	10,000.00	10,000.00	0.00	0.00%
Expenses Total	318,187.12	302,578.43	347,375.00	345,225.00	(2,150.00)	-0.62%
Excess Revenue over Expenditures	(202,816.82)	(167,839.34)	(241,100.00)	(229,225.00)	11,875.00	-4.93%

Human Resources
FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	614.54	204.86	0.00	0.00	0.00	
Revenue Total	614.54	204.86	0.00	0.00	0.00	
Expenses						
SALARIES & BEN	235,846.82	223,607.70	275,275.00	278,089.00	2,814.00	1.02%
OPERATING EXP	18,775.38	21,396.82	33,760.00	31,340.00	(2,420.00)	-7.17%
CAPITAL	0.00	5,175.00	10,000.00	2,800.00	(7,200.00)	-72.00%
Expenses Total	254,622.20	250,179.52	319,035.00	312,229.00	(6,806.00)	-2.13%
Excess Revenue over Expenditures	(254,007.66)	(249,974.66)	(319,035.00)	(312,229.00)	6,806.00	-2.13

Information Technology
FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	226,919.79	179,955.30	123,250.00	123,250.00	0.00	0.00%
Revenue Total	226,919.79	179,955.30	123,250.00	123,250.00	0.00	0.00%
Expenses						
SALARIES & BEN	429,214.72	373,392.95	395,235.00	410,145.00	14,910.00	3.77%
OPERATING EXP	382,314.01	440,822.60	543,155.00	527,655.00	(15,500.00)	-2.85%
CAPITAL	87,377.45	41,365.63	135,000.00	111,823.00	(23,177.00)	-17.17%
Expenses Total	898,906.18	855,581.18	1,073,390.00	1,049,623.00	(23,767.00)	-2.21%
Excess Revenue over Expenditures	(671,986.39)	(675,625.88)	(950,140.00)	(926,373.00)	23,767.00	-2.50%

**Juvenile Court Services
FY19 Budget Summary**

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	119,869.93	174,876.78	50,000.00	70,000.00	20,000.00	40.00%
Revenue Total	119,869.93	174,876.78	50,000.00	70,000.00	20,000.00	40.00%
Expenses						
OPERATING EXP	857,822.09	712,186.78	801,000.00	801,000.00	0.00	0.00%
CAPITAL	0.00	0.00	0.00	0.00	0.00	
Expenses Total	857,822.09	712,186.78	801,000.00	801,000.00	0.00	0.00%
Excess Revenue over Expenditures	(737,952.16)	(537,310.00)	(751,000.00)	(731,000.00)	20,000.00	-2.66%

Maintenance Department FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	349,662.53	378,905.48	401,608.00	252,906.00	(148,702.00)	-37.03%
Revenue Total	349,662.53	378,905.48	401,608.00	252,906.00	(148,702.00)	-37.03%
Expenses						
SALARIES & BEN	547,225.67	573,382.81	649,970.00	655,626.00	5,656.00	0.87%
OPERATING EXP	804,340.20	855,583.40	863,415.00	843,762.00	(19,653.00)	-2.28%
CAPITAL	47,321.84	160,876.34	86,150.00	454,806.00	368,656.00	427.92%
Expenses Total	1,398,887.71	1,589,842.55	1,599,535.00	1,954,194.00	354,659.00	22.17%
Excess Revenue over Expenditures	(1,049,225.18)	(1,210,937.07)	(1,197,927.00)	(1,701,288.00)	(503,361.00)	42.02%

Budget Highlights

- Decrease in revenues due to reduction in utility reimbursement for rebates budgeted in prior year and elimination of building rent from Case Management moving out of the Pinecrest facility.
- Capital expenditures in FY19 include a new IP phone system for \$332,526.

**Medical Examiner
FY19 Budget Summary**

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	17,602.50	22,453.00	13,000.00	13,000.00	0.00	0.00%
Revenue Total	17,602.50	22,453.00	13,000.00	13,000.00	0.00	0.00%
Expenses						
OPERATING EXP	219,947.27	237,757.76	220,050.00	220,050.00	0.00	0.00%
CAPITAL	181.88	0.00	0.00	0.00	0.00	
Expenses Total	220,129.15	237,757.76	220,050.00	220,050.00	0.00	0.00%
Excess Revenue over Expenditures	(202,526.65)	(215,304.76)	(207,050.00)	(207,050.00)	0.00	0.00%

Recorders Office's FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	896,646.30	878,897.08	891,400.00	903,800.00	12,400.00	1.39%
Revenue Total	896,646.30	878,897.08	891,400.00	903,800.00	12,400.00	1.39%
Expenses						
SALARIES & BEN	581,062.68	617,176.91	675,850.00	706,642.00	30,792.00	4.56%
OPERATING EXP	59,769.79	60,130.69	64,629.00	64,650.00	21.00	0.03%
CAPITAL	11,903.75	0.00	0.00	0.00	0.00	
Expenses Total	652,736.22	677,307.60	740,479.00	771,292.00	30,813.00	4.16%
Excess Revenue over Expenditures	243,910.08	201,589.48	150,921.00	132,508.00	(18,413.00)	-12.20%

Budget Highlights

- Increase in revenues due to increase in passport fees due to change in law and increase in boat fees due to FY19 being a renewal year.

**Recorders Office's
Record Management Fund**

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	22,986.93	23,726.55	25,000.00	25,000.00	0.00	0.00%
Revenue Total	22,986.93	23,726.55	25,000.00	25,000.00	0.00	0.00%
Expenses						
SALARIES & BEN	9,431.64	26,351.19	18,000.00	25,200.00	7,200.00	40.00%
OPERATING EXP	0.00	0.00	0.00	0.00	0.00	
CAPITAL	9,431.64	26,351.19	18,000.00	25,200.00	7,200.00	40.00%
Expenses Total	18,863.28	52,702.38	36,000.00	50,400.00	14,400.00	40.00%
Excess Revenue over Expenditures	4,123.65	(28,975.83)	(11,000.00)	(25,400.00)	(14,400.00)	130.91%

Sheriffs Office's FY19 Budget Summary

General Fund

General Fund	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	1,707,305.41	1,485,546.01	1,640,814.00	1,555,411.00	(85,403.00)	-5.20%
Revenue Total	1,707,305.41	1,485,546.01	1,640,814.00	1,555,411.00	(85,403.00)	-5.20%
Expenses						
SALARIES & BEN	8,778,658.79	8,943,760.88	9,729,320.00	9,884,245.00	154,925.00	1.59%
OPERATING EXP	2,716,676.46	2,648,943.14	2,934,438.00	2,891,395.00	(43,043.00)	-1.47%
CAPITAL	459,605.69	934,845.91	1,378,554.00	238,654.00	(1,139,900.00)	-82.69%
Expenses Total	11,954,940.94	12,527,549.93	14,042,312.00	13,014,294.00	(1,028,018.00)	-7.32%
Excess Revenue over Expenditures	(10,247,635.53)	(11,042,003.92)	(12,401,498.00)	(11,458,883.00)	942,615.00	-7.60%

Budget Highlights

- Projecting a decrease in overall departmental revenues by \$85,403 due to decline in actual revenues for previous year.
- The increase in Salaries and Benefits is lower than average due to the continued transition to Civilian Detention Officers.
- Capital expenditures for the FY18 adopted budget included \$1 million for the new jail security system.

Rural Fund

Rural Basic Fund	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	1,045.60	764.10	25,043.00	25,366.00	323.00	1.29%
Revenue Total	1,045.60	764.10	25,043.00	25,366.00	323.00	1.29%
Expenses						
SALARIES & BEN	1,673,800.29	1,792,286.60	1,908,370.00	1,952,483.00	44,113.00	2.31%
OPERATING EXP	9.00	0.00	0.00	0.00	0.00	
CAPITAL	1,673,809.29	1,792,286.60	1,908,370.00	1,952,483.00	44,113.00	2.31%
Expenses Total	3,347,618.58	3,584,573.20	3,816,740.00	3,904,966.00	88,226.00	2.31%
Excess Revenue over Expenditures	(3,346,572.98)	(3,583,809.10)	(3,791,697.00)	(3,879,600.00)	(87,903.00)	2.32%

**Sheriffs Office's
Jail Commissary Fund**

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	351,405.23	310,528.82	226,636.00	300,000.00	73,364.00	32.37%
Revenue Total	351,405.23	310,528.82	226,636.00	300,000.00	73,364.00	32.37%
Expenses						
SALARIES & BEN	34,339.55	34,454.81	40,330.00	40,559.00	229.00	0.57%
OPERATING EXP	195,002.52	182,043.93	129,565.00	185,330.00	55,765.00	43.04%
CAPITAL	11,252.10	0.00	0.00	41,000.00	41,000.00	
Expenses Total	240,594.17	216,498.74	169,895.00	266,889.00	96,994.00	57.09%
Excess Revenue over Expenditures	110,811.06	94,030.08	56,741.00	33,111.00	(23,630.00)	-41.65%

Social Services
FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	10,834.09	5,340.13	5,500.00	5,500.00	0.00	0.00%
Revenue Total	10,834.09	5,340.13	5,500.00	5,500.00	0.00	0.00%
Expenses						
SALARIES & BEN	54,160.41	55,569.30	59,640.00	61,893.00	2,253.00	3.78%
OPERATING EXP	486,792.71	549,855.59	658,535.00	660,778.00	2,243.00	0.34%
CAPITAL	0.00	0.00	0.00	0.00	0.00	
Expenses Total	540,953.12	605,424.89	718,175.00	722,671.00	4,496.00	0.63%
Excess Revenue over Expenditures	(530,119.03)	(600,084.76)	(712,675.00)	(717,171.00)	(4,496.00)	0.63%

**Treasurers Office's
FY19 Budget Summary**

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	1,565,168.70	1,671,532.28	1,530,530.00	1,713,780.00	183,250.00	11.97%
Revenue Total	1,565,168.70	1,671,532.28	1,530,530.00	1,713,780.00	183,250.00	11.97%
Expenses						
SALARIES & BEN	1,254,438.77	1,277,003.16	1,396,310.00	1,449,756.00	53,446.00	3.83%
OPERATING EXP	49,192.70	54,693.76	70,900.00	74,150.00	3,250.00	4.58%
CAPITAL	252.02	0.00	10,000.00	0.00	(10,000.00)	-100.00%
Expenses Total	1,303,883.49	1,331,696.92	1,477,210.00	1,523,906.00	46,696.00	3.16%
Excess Revenue over Expenditures	261,285.21	339,835.36	53,320.00	189,874.00	136,554.00	256.10%

Budget Highlights

- Increase in departmental revenues of \$183,250 mainly due to an anticipated increase in interest on investments of \$160,000.

Veterans Affairs Department FY19 Budget Summary

	FY16 Actuals	FY17 Actuals	FY18 Adopted Budget	FY19 Requested	\$ Change	% Change
Revenue						
REVENUES	10,603.14	37,014.75	0.00	24,800.00	24,800.00	
Revenue Total	10,603.14	37,014.75	0.00	24,800.00	24,800.00	
Expenses						
SALARIES & BEN	254,410.52	261,684.59	292,280.00	319,217.00	26,937.00	9.22%
OPERATING EXP	116,841.72	117,393.72	126,680.00	147,630.00	20,950.00	16.54%
CAPITAL	9,644.89	1,495.00	0.00	0.00	0.00	
Expenses Total	380,897.13	380,573.31	418,960.00	466,847.00	47,887.00	11.43%
Excess Revenue over Expenditures	(370,293.99)	(343,558.56)	(418,960.00)	(442,047.00)	(23,087.00)	5.51%

Budget Highlights

- Increase in revenues and offsetting operating expenditures due to fundraising activities.
- Higher than average increase in salaries & benefits due to employee turnover and types of benefits selected.

Black Hawk County Budget Process

The Finance Director meets with the Board of Supervisors in October or November 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 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 and department heads review the budget and necessary documents with the Board of Supervisors during a series of budget sessions that occur from late December through early 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 service areas 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 service area, 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 service area, 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 2019 Budget

October-November, 2017	Meet with Board of Supervisors for Goals and Objectives
October, 2017	Budget Request Material Sent Out to Dept Heads / Elected Officials
December, 2017	Budget Request Material Due From Dept Heads / Elected Officials
January, 2018	Documents Completed for Budget Sessions
January, 2018	Begin Budget Sessions With Board of Supervisors
February 16, 2018	Budget Finalized
Feb. 21 & 22, 2018	Budget Published
March 6, 2018	Budget Hearing
March 6, 2018	Budget Appropriated by Resolution
July 1, 2018	Fiscal Year 2019 Begins
December, 2018	Fall Budget Amendment (if necessary)
May, 2019	Final Budget Amendment (if necessary)
June 30, 2019	Fiscal Year 2019 Ends

BLACK HAWK COUNTY FINANCIAL POLICIES

POLICY

It is the policy of Black Hawk County to dispose of public funds responsibly, to comply with state and federal law regarding finance, and to employ generally accepted accounting principles.

SCOPE

These policies apply to the entirety of the County's financial practices.

INDIVIDUAL POLICIES

Accounting, Auditing and Financial Reporting Policies

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

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

Black Hawk 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 Finance Director and the Auditor's Office, and reviewed on a periodic basis.

Black Hawk County will report and dispose of all major categories of capital assets in accordance the county's Capital Asset Policy.

A physical sampling of Black Hawk County's inventory with a cost threshold of \$500 will be done on an annual basis at the discretion of the Purchasing and Asset Management Specialist.

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. The general fund is the primary operating fund. Other funds include special revenue, capital projects, enterprise and debt service. The

revenues within these funds should be sufficient to support expenditures without significant use of the respective fund balances.

Departmental budgets within each fund 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 or a transfer within a defined service area.

Claims for expenditures within a departmental budget must have authorization from the corresponding Department Head/Elected Official, or their designee.

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 *Code of Iowa* §331.438.

Black Hawk County will budget appropriate amounts to allow transfer of dollars from the rural fund and general fund to the secondary road fund. These amounts will comply with the maximums allowed in *Code of Iowa* §331.429(1) and the minimums required for full road use tax funding in §312.2(8).

Black Hawk County will establish an annual secondary road construction plan. The plan 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.

Black Hawk County will maintain a general fund balance at a level determined as sufficient to provide working capital for general governmental operations. The county's goal is a general fund minimum balance of 25%.

Black Hawk 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 and enterprise funds will be expected to maintain revenue sufficient to cover all direct and indirect costs.

Revenue and Expenditure Policies

Black Hawk County will endeavor to maintain diversified and stable revenue sources. Sources include interest income, intergovernmental grants, license and permit 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.

Black Hawk County will not use one-time revenues for ongoing annual operating expenditures.

Black Hawk County will not budget a revenue source considered unpredictable.

All revenues in the form of checks payable to Black Hawk County shall be timely processed. All collections shall be remitted to the County Treasurer's Office as soon as processed, and no later than five work days.

Contracts entered into on behalf of Black Hawk 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 Black Hawk County's Board of Health and Conservation.

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

Black Hawk 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, capital leases, or other alternatives authorized by *The Code of Iowa* and determined to be financially beneficial to the County.

Black Hawk 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 Black Hawk County, and externally by the financial advisor to determine net present value benefits.

Black Hawk County will be in compliance with all federal tax law provisions involving debt issuance.