

Black Hawk County, Iowa

FISCAL YEAR 2020

ANNUAL BUDGET





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Black Hawk County, Iowa

Annual Budget for Fiscal Year 2020
Adopted March 12, 2019



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

Dan Trelka
833-3077

Chris Schwartz
833-3074

Craig White
833-3078

Susan Deaton
Finance Director

Dana Laidig
Administrative Aide

March 12, 2019

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

The fiscal year 2020 budget for Black Hawk County, Iowa is respectfully submitted. One of the significant factors impacting our budget in the previous fiscal year was the need to include \$2 million in the budget to offset operating losses for the County owned nursing facility, the Country View Care Center. The Board of Supervisors decided to market the facility in the spring of 2018 and the facility was sold to a private company on December 31, 2018. As a result, property tax revenues and the countywide tax levy rate will decrease in fiscal year 2020.

The 4.3% growth in taxable valuation for fiscal year 2020 helped provide additional revenues to offset the increases in salary & benefits and capital expenditures planned for this year. Without the need to include support for the Country View Care Facility in our fiscal year 2020 budget, the County was looking at a decrease in the countywide tax levy rate. In an effort to lower the levy rate further and spend down excess reserves in the debt service fund, the Board of Supervisors decided to use \$1 million in debt service reserves to reduce the countywide levy rate by 5.8% or 39 cents down to \$6.30 per thousand dollars of taxable value. The use of debt service reserves this year should not have an impact on the levy rate in future years as debt service expenditures will decrease by more than \$1 million next year and continue to decline over the next several years. In addition, anticipated bonding for capital projects in the next several years is minimal.

A change was made this year to the allocation of expenditures in the Rural Services Fund. In the past, 100% of the Sheriff's patrol division salary & benefits were allocated to the Rural Services Fund. An adjustment was made this year to allocate 25% of the salary & benefits of the patrol division to the General Fund to more accurately reflect the patrol services provided to incorporated areas of the County. The amount allocated to the General Fund in FY20 is \$543,685. In addition, an adjustment was made to allocate the County's share of the Consolidated Communications budget to the Rural Services Fund. This expenditure had previously been included in the General Fund but the calculation of the County's share is based on usage of the system in the unincorporated areas of the County and it was determined that it more appropriately belonged in the Rural Services Fund. The County's share for FY20 is \$239,238. The net increase in expenditures to the General Fund and corresponding decrease in expenditures to the Rural Fund due to these adjustments for FY20 is \$304,447. Although there was a 3% growth in rural taxable valuation for FY20, the increase in salary & benefits for the Sheriff's patrol services resulted in an increase in the rural services tax levy

rate of 2.2% or 8 cents up to \$3.57 per thousand dollars of taxable value. The combined rural levy rate paid by residents in the unincorporated areas of the county decreased by 3.1% or 31 cents down to \$9.88 per thousand dollars of taxable value. Overall property taxes levied will decrease by 1.4% compared to the prior year.

Total budgeted expenditures for fiscal year 2020 total \$65,116,284. The revenue from taxes levied on property totals \$36,031,845, which will fund approximately 55.3% of those budgeted expenditures. The remaining funding comes from various sources including other taxes, intergovernmental revenues, grants, fees and other charges for services.

Taxable valuations for fiscal year 2020 were rolled back to 56.9180% of assessed value for residential property and 56.1324% of assessed value for agricultural property. Commercial and industrial properties were rolled back to 90.0000%, and multi-residential property was rolled back to 75.0000%.

Residential property owners in incorporated areas within the county will pay \$13.48 less in property taxes per \$100,000 of assessed value than in fiscal year 2019. Rural residential property owners will pay \$4.61 less per \$100,000 of assessed value while Ag land property owners in rural areas will pay \$0.42 less per \$100,000 assessed value than they did in fiscal year 2019.

Fiscal year 2020 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 2020 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 2020 budget could not have been accomplished without the cooperation and assistance of all department heads and elected officials. In fiscal year 2020, 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,

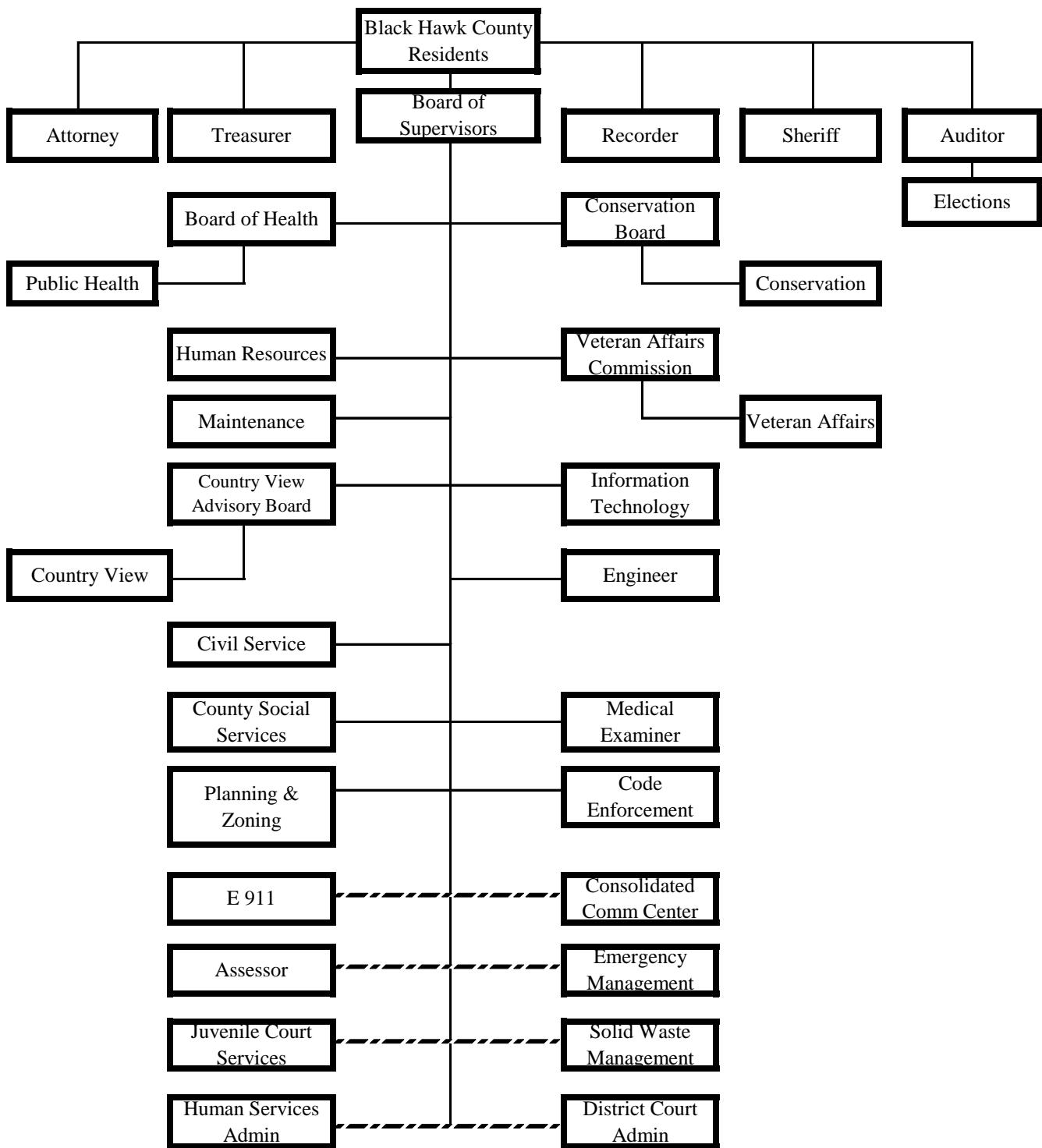


Susan Deaton, Finance Director

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	Tom Little	2021
Board of Supervisors, Chair Pro Tempore	Linda L. Laylin	2021
Board of Supervisors	Chis Schwartz	2021
Board of Supervisors	Dan Trelka	2023
Board of Supervisors	Craig White	2023
County Attorney	Brian Williams	2023
County Auditor	Grant Veeder	2021
County Recorder	Sandie L. Smith	2023
County Sheriff	Tony Thompson	2021
County Treasurer	Rita M. Schmidt	2023
Associate Officials		
County Assessor	T. J. Koenigsfeld	
Department Heads and Administration		
County Social Services Administrator	Robert Lincoln	
Conservation Executive Director	Mike Hendrickson	
County Buildings Superintendent	Rory Geving	
County Engineer	Catherine Nicholas	
County Planning & Zoning	Seth Hyberger	
Human Resources Director	Debra Bunger	
Information Technology Director	Kim Veeder	
Public Health Director	Dr. Nafissatou Egbuonye	
Veteran Affairs Director	Yolando Loveless	
County Finance Director	Susan Deaton	

ORGANIZATIONAL CHART



Revenue Summary

Budgeted revenues (excluding operating transfers in and fixed asset sales) for FY20 are \$62,571,905, an increase of \$167,743 or 0.3% compared to FY19 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 decreased by \$501,318 or 1.4% from FY19. The countywide levy rate for FY20 will decrease by 39 cents to \$6.30 per thousand dollars of taxable value. The rural tax levy rate will decrease by 31 cents to \$9.88 per thousand dollars of taxable value. The 31 cent decrease for the rural tax rate is a combination of an increase of 8 cents for the Rural Fund tax rate (which is levied against only that property in unincorporated areas of the county) and the decrease of 39 cents from the tax rate levied on all property in the county.

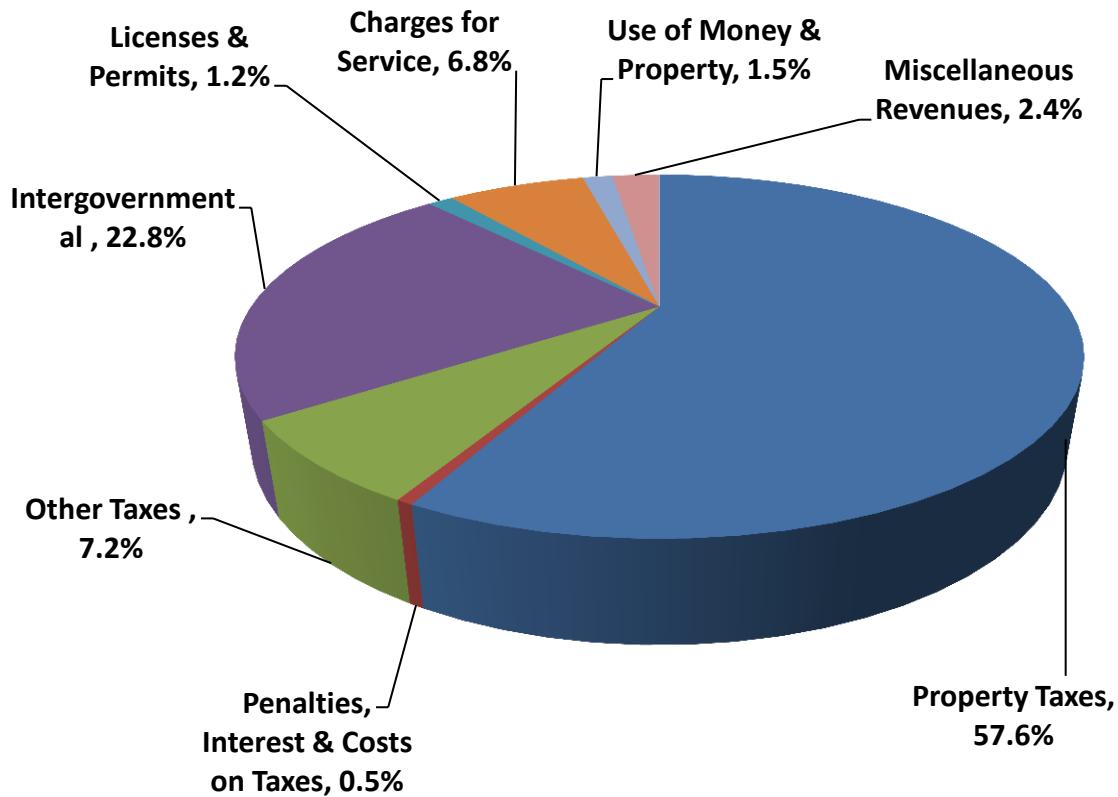
Intergovernmental revenue makes up the second largest portion of total revenues at \$14,283,259 or 22.8% of the total, an increase of \$672,148 or 4.9% compared to FY19 re-estimated revenues. This is mainly due to an increase of \$856,000 in grant revenue for Conservation capital projects offset by a 33% reduction in the amount estimated for the commercial backfill of \$348,000.

The remaining 19.6% of total revenues is made up of several other sources that include Penalties, Interest & Costs on Taxes \$322,000; Other County Taxes \$4,501,823; Licenses & Permits \$777,926; Charges for Service \$4,253,039; Use of Money & Property \$929,125; and Miscellaneous \$1,472,888.

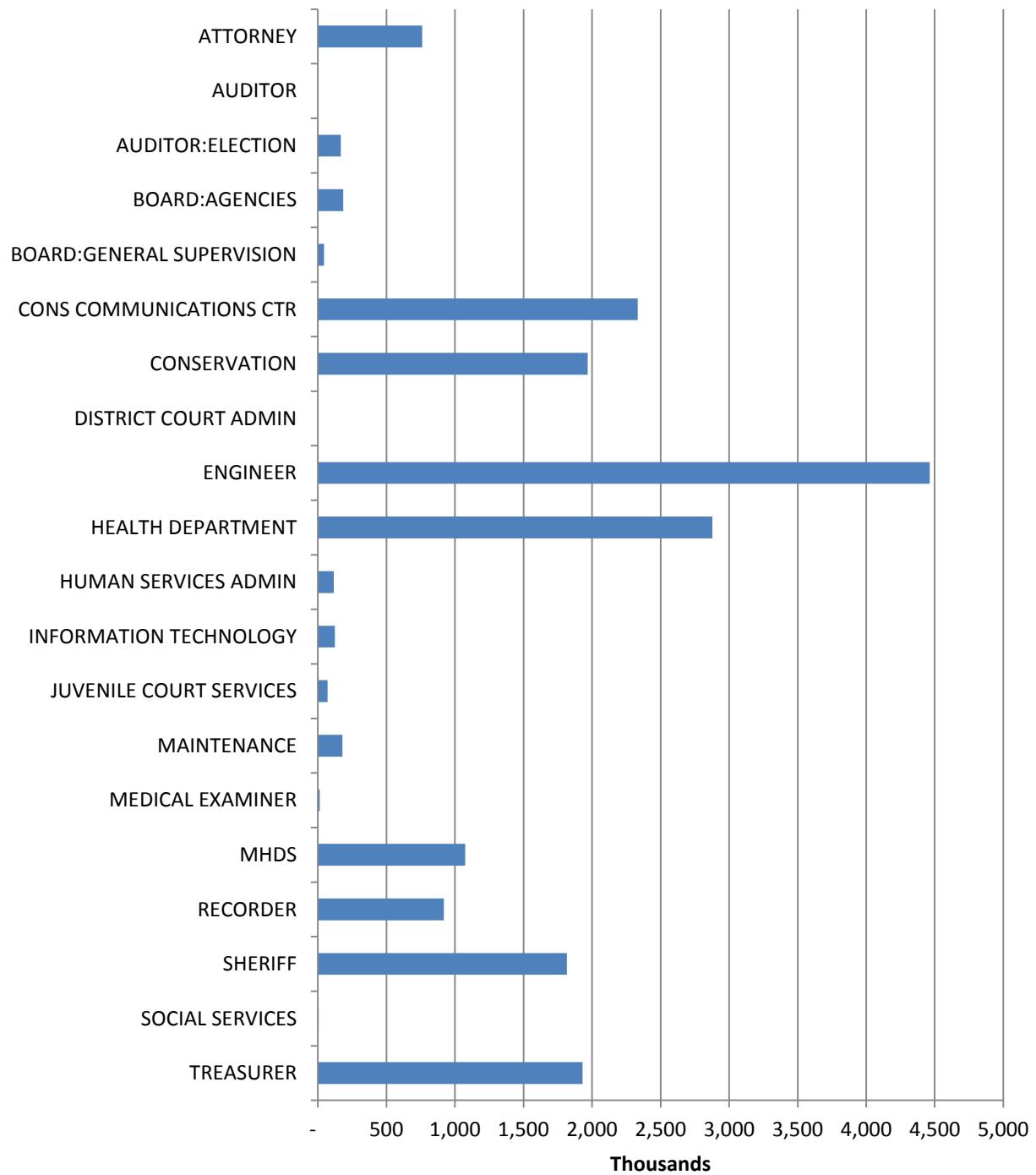
	Re-estimated FY2019	FY20	Increase / Decrease	
			Amount	Percent
Property Taxes	36,533,163	36,031,845	(501,318)	-1.4%
Penalties, Interest & Costs on Taxes	328,000	322,000	(6,000)	-1.8%
Other County Taxes	4,595,265	4,501,823	(93,442)	-2.0%
Intergovernmental	13,611,111	14,283,259	672,148	4.9%
Licenses & Permits	553,322	777,926	224,604	40.6%
Charges for Service	4,230,269	4,253,039	22,770	0.5%
Use of Money & Property	716,325	929,125	212,800	29.7%
Miscellaneous	1,836,707	1,472,888	(363,819)	-19.8%
Subtotal Revenues	62,404,162	62,571,905	167,743	0.3%
Other Financing Sources:				
Operating Transfers in	10,134,249	10,471,171	336,922	3.3%
Proceeds of Fixed Asset Sales	7553	7053	(500)	-6.6%
Total Revenues & Other Sources	72,545,964	73,050,129	504,165	0.7%

Revenues by Source

(Excluding Transfers In & Fixed Asset Sales)



FY2020 Departmental Revenues



Expenditure Summary

Budgeted expenditures (excluding transfers out) for FY20 totaled \$65,116,284. This is a decrease of \$2,686,846 or 4% compared to re-estimated FY19 expenditures. Salaries and benefits of \$34,984,176 comprise 53.7% of the total budgeted expenditures in FY20, an increase of \$558,878 or 1.6% from FY19. This includes a net decrease in FTE's of 21.02 mainly due to the elimination of the Waterloo school nursing contract in the Health Department. Across the board salary increases ranged from 2.5% to 5%. The estimated health insurance increase for FY20 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 35.1%. Budgeted expenditures for this service area total \$22,836,137, an increase of \$1,115,482 or 5.1% compared to FY19 re-estimated expenditures.

Physical Health and Social Services makes up 11.7% of total expenditures. Budgeted expenditures for this service area total \$7,608,726, a decrease of \$1,679,690 or 18% compared to FY19 re-estimated expenditures. This is mainly due to the elimination of \$2 million in property tax dollars needed to supplement the County's nursing facility which was sold in December 2018.

Mental Health and Disability Services expenditures total \$5,729,038, a decrease of \$737,262 or 11.4% compared to FY19. This is mainly due to a planned reduction in local fund balance for FY19. Mental Health expenditures make up 8.8% of total budgeted expenditures.

County Environment and Education makes up 6.2% of total expenditures. Budgeted expenditures for this service area total \$4,039,539 an increase of \$958,000 or 31% compared to FY19. This is mainly due to an increase in capital expenditures of approximately \$1 million for the replacement of the Wolf Creek Bridge and reconstruction on the Cedar Valley Nature Trail. This increase is partially offset by the elimination of \$250,000 for the Friends of Hartman Reserve budget due to a change in reporting for this entity and a shift of approximately \$436,000 in Health Department expenditures to the Physical Health & Social Services area.

Roads & Transportation expenditures comprise 11.9% of total budgeted expenditures. Budgeted expenditures for this service area total \$7,721,074, an increase of \$241,656 or 3.2 % from the prior year.

Government Services to Residents expenditures total \$2,288,409, an increase of \$78,624 or 3.5% compared to FY19. This increase is mainly due to an additional FTE in the Treasurer's office offset by a decrease in capital expenditures for Elections.

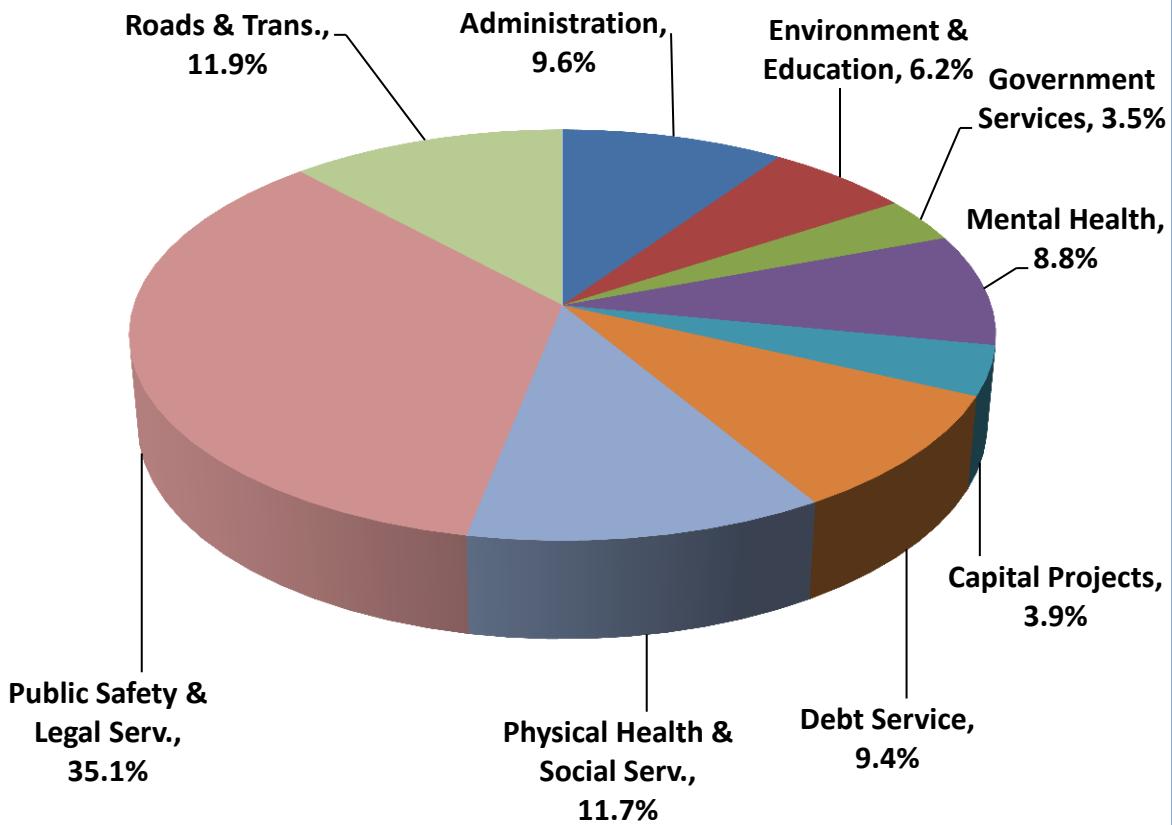
Budgeted expenditures for the Administration service area total \$6,237,904, a decrease of \$349,852 or 5.3%. This is mainly due to a decrease in capital expenditures in the Maintenance department. Administration expenditures comprise 9.6% of the total expenditure budget.

Debt Service expenditures total \$6,127,904, a decrease of \$1,493,215 or 19.6% compared to FY19. This is due to a couple of revenue bonds being paid off in FY19. Debt Service expenditures make up 9.4% of the total county budget.

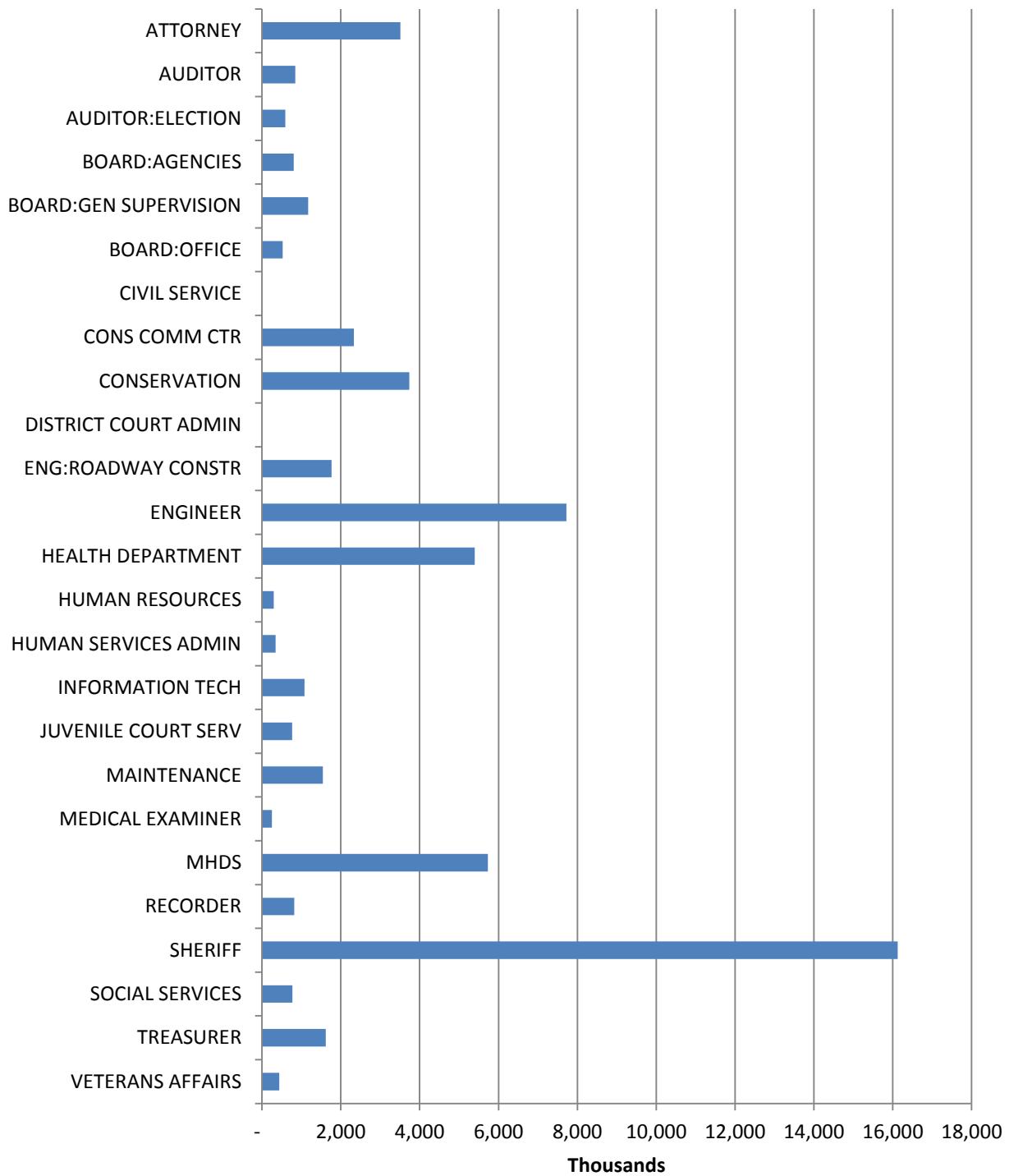
Capital Projects expenditures total \$2,527,553, a decrease of \$820,589 or 24.5% compared to FY19. Capital projects expenditures comprise 3.9% of total budgeted expenditures.

Service Area	Re-estimated		Increase / Decrease	
	FY2019	FY2020	Amount	Percent
Public Safety & Legal Services	21,720,655	22,836,137	1,115,482	5.1%
Physical Health & Social Services	9,288,416	7,608,726	(1,679,690)	-18.1%
Mental Health & Disability Services	6,466,300	5,729,038	(737,262)	-11.4%
County Environment & Education	3,081,539	4,039,539	958,000	31.1%
Roads & Transportation	7,479,418	7,721,074	241,656	3.2%
Govternment Services	2,209,785	2,288,409	78,624	3.6%
Administration	6,587,756	6,237,904	(349,852)	-5.3%
Debt Service	7,621,119	6,127,904	(1,493,215)	-19.6%
Capital Projects	3,348,142	2,527,553	(820,589)	-24.5%
Subtotal Expenditures	67,803,130	65,116,284	(2,686,846)	-4.0%
Other Financing Uses:				
Operating Transfers Out	10,134,249	10,471,171	336,922	3.3%
Total Expenditures & Other Uses	77,937,379	75,587,455	(2,349,924)	-3.0%

Expenditures by Service Area (Excluding Operating Transfers Out)



FY20 Departmental Expenditures



Full-Time Equivalents by Department

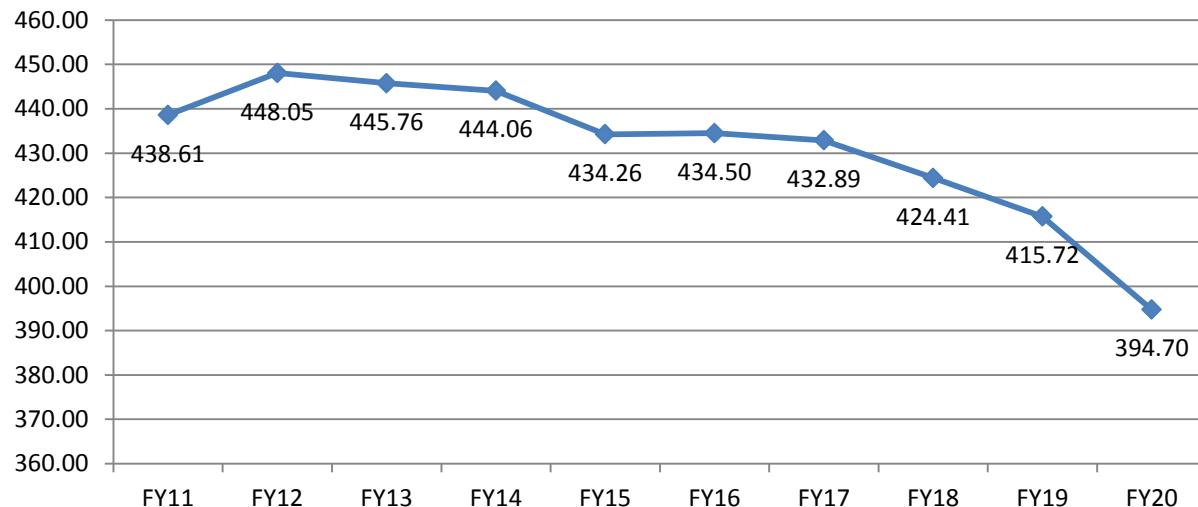
(Excluding Country View Care Facility)

Department	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	Change
Attorney	29.80	30.80	30.80	30.80	31.10	31.38	31.38	30.88	30.67	30.67	0.00
Auditor	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00
Aud: Elections	3.60	3.50	3.30	3.30	4.00	3.32	3.60	3.60	3.60	3.60	0.00
Board Office	7.50	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	0.00
County Social Serv	7.20	8.20	8.20	8.20	8.20	8.20	10.20	10.20	11.20	10.20	-1.00
Civil Service	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	-1.00
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	26.29	26.12	26.63	26.44	26.59	26.28	25.68	25.91	25.91	26.08	0.17
Cons Comm Ctr	26.00	26.00	26.00	26.20	26.70	26.70	26.70	26.70	26.70	26.70	0.00
Engineer	43.90	44.30	44.30	44.30	44.30	44.30	43.40	42.69	42.23	42.23	0.00
Health Dept	86.15	93.00	93.00	90.39	90.44	90.99	89.60	80.60	71.58	50.39	-21.19
Human Res	3.00	3.00	3.10	3.10	2.10	3.00	3.00	3.00	3.00	3.00	0.00
Info Tech	6.00	6.00	6.00	6.00	7.00	5.00	4.00	4.00	4.00	4.00	0.00
Maintenance	7.00	7.00	7.00	7.00	7.00	7.50	7.50	8.00	8.00	8.00	0.00
Recorder	9.00	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	135.00	137.00	137.00	138.00	138.00	139.00	1.00
Treasurer	19.50	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	20.00	1.00
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	12.84	13.30	10.60	11.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTEs	438.61	448.05	445.76	444.06	434.26	434.50	432.89	424.41	415.72	394.70	-21.02

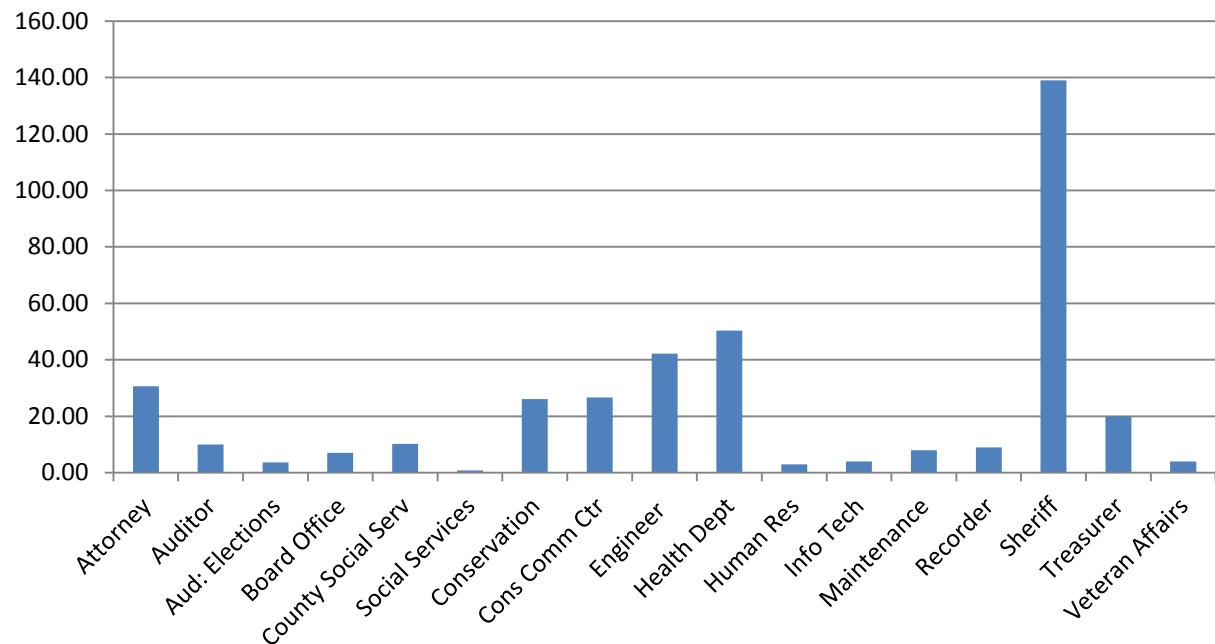
Staffing changes by department:

- County Social Services - decrease of one FTE.
- Civil Service - elimination of separate personnel director, administration will now be handled by HR department.
- Conservation - eliminate 1 part-time position and add 1 full-time position at increased pay grade.
- Health Department - net decrease of 21.19 FTE's due to reorganization of department and elimination of the school nursing contract with Waterloo Schools.
- Sheriff - 1 new civilian detention officer and a continued transition from deputies to civilian detention officers.
- Treasurer - 1 new office specialist.

Full-Time Equivalent Trend



FTE's by Department

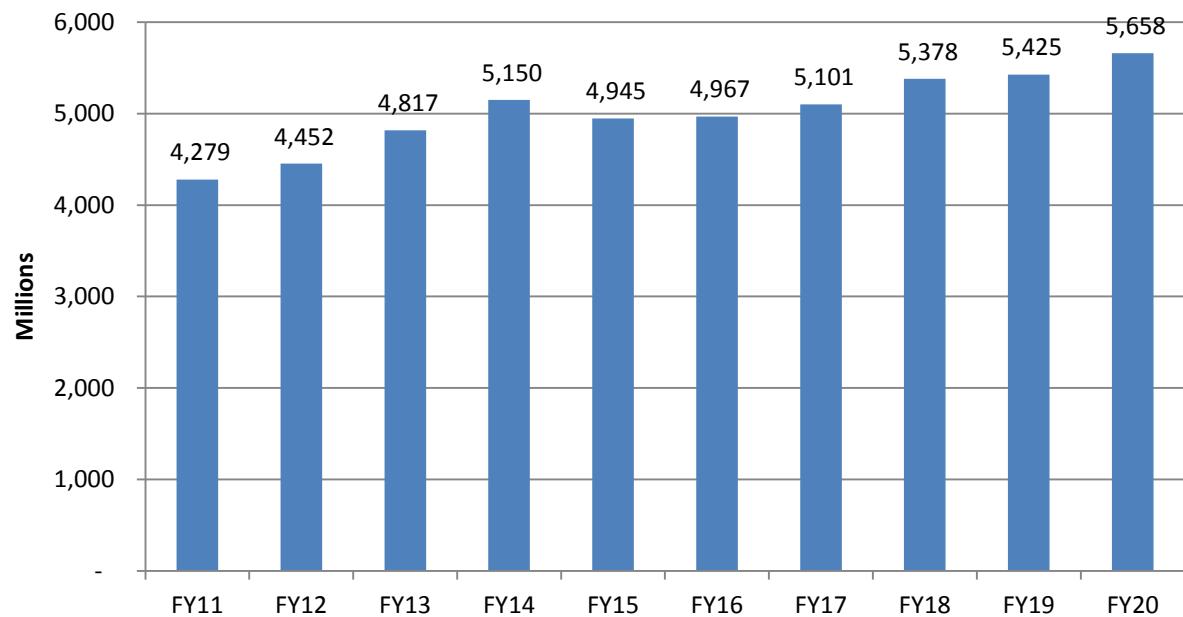


COMBINED STATEMENT OF FUNDS

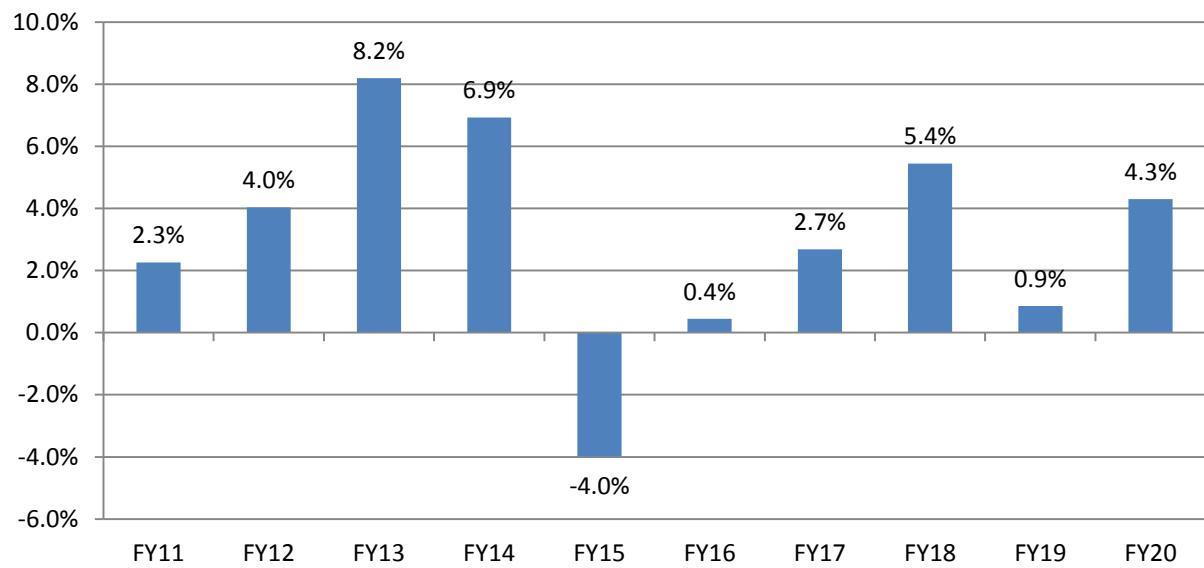
	FY17 Actual	FY18 Actual	FY19 Adopted	FY19 Revised	FY20 Budgeted	% Change
REVENUES & OTHER FINANCING SOURCES						
Property Taxes	\$ 32,770,534	\$ 34,339,684	\$ 36,533,163	\$ 36,533,163	\$ 36,031,845	-1.4%
Penalties, Interest & Costs on Taxes	363,321	353,761	328,000	328,000	322,000	-1.8%
Other County Taxes	4,618,740	4,594,944	4,595,265	4,595,265	4,501,823	-2.0%
Intergovernmental	16,682,162	15,755,283	14,665,815	13,611,111	14,283,259	4.9%
Licenses & Permits	523,884	585,023	553,322	553,322	777,926	40.6%
Charges for Service	4,766,486	5,038,628	4,230,269	4,230,269	4,253,039	0.5%
Use of Money & Property	591,125	775,387	716,325	716,325	929,125	29.7%
Miscellaneous	2,786,140	2,006,554	1,836,707	1,836,707	1,472,888	-19.8%
Subtotal Revenues	63,102,392	63,449,264	63,458,866	62,404,162	62,571,905	0.3%
Other Financing Sources:						
General Long-Term Debt Proceeds	5,871,066	-	-	-	-	-
Operating Transfers In	6,060,074	9,048,274	10,134,249	10,134,249	10,471,171	3.3%
Proceeds of Fixed Asset Sales	48,458	140,378	7,553	7,553	7,053	-6.6%
Total Revenues & Other Sources	\$ 75,081,990	\$ 72,637,916	\$ 73,600,668	\$ 72,545,964	\$ 73,050,129	0.7%
EXPENDITURES & OTHER FINANCING USES						
Public Safety and Legal Services	20,431,814	22,064,787	21,720,655	21,720,655	22,836,137	5.1%
Physical Health and Social Services	7,431,336	8,528,400	9,907,090	9,288,416	7,608,726	-18.1%
Mental Health, MR & DD	6,290,031	6,387,385	6,466,300	6,466,300	5,729,038	-11.4%
County Environment and Education	5,124,757	4,570,673	3,517,569	3,081,539	4,039,539	31.1%
Roads & Transportation	6,325,744	7,125,313	7,479,418	7,479,418	7,721,074	3.2%
Government Services to Residents	2,074,400	2,125,944	2,209,785	2,209,785	2,288,409	3.6%
Administration	5,323,208	5,700,398	6,587,756	6,587,756	6,237,904	-5.3%
Debt Service	13,215,905	8,405,719	7,621,119	7,621,119	6,127,904	-19.6%
Capital Projects	4,441,366	4,444,740	2,250,261	3,348,142	2,527,553	-24.5%
Subtotal Expenditures	70,658,561	69,353,359	67,759,953	67,803,130	65,116,284	-4.0%
Other Financing Uses:						
Operating Transfers Out	6,060,074	9,048,274	10,134,249	10,134,249	10,471,171	3.3%
Refunded Debt/Payments to Escrow	-	-	-	-	-	-
Total Expenditures & Other Uses	\$ 76,718,635	\$ 78,401,633	\$ 77,894,202	\$ 77,937,379	\$ 75,587,455	-3.0%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(1,636,645)	(5,763,717)	(4,293,534)	(5,391,415)	(2,537,326)	-52.9%
Fund balances, beginning of the year	40,441,553	38,804,908	26,697,564	33,041,191	27,649,776	-16.3%
Fund balances, end of the year	\$ 38,804,908	\$ 33,041,191	\$ 22,404,030	\$ 27,649,776	\$ 25,112,450	-9.2%

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)

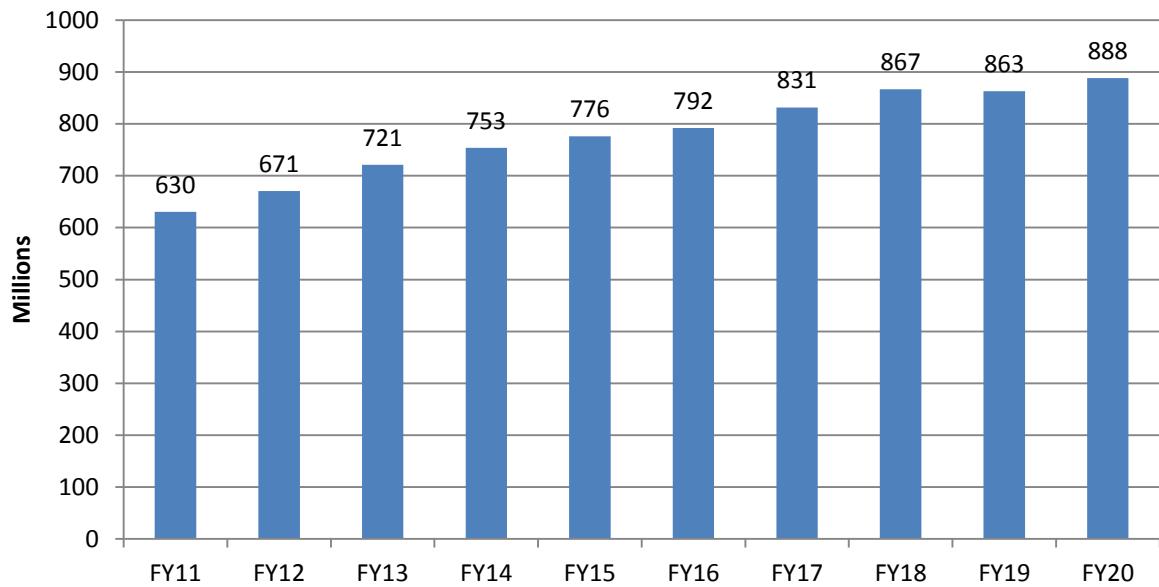
Taxable Valuation - Total County



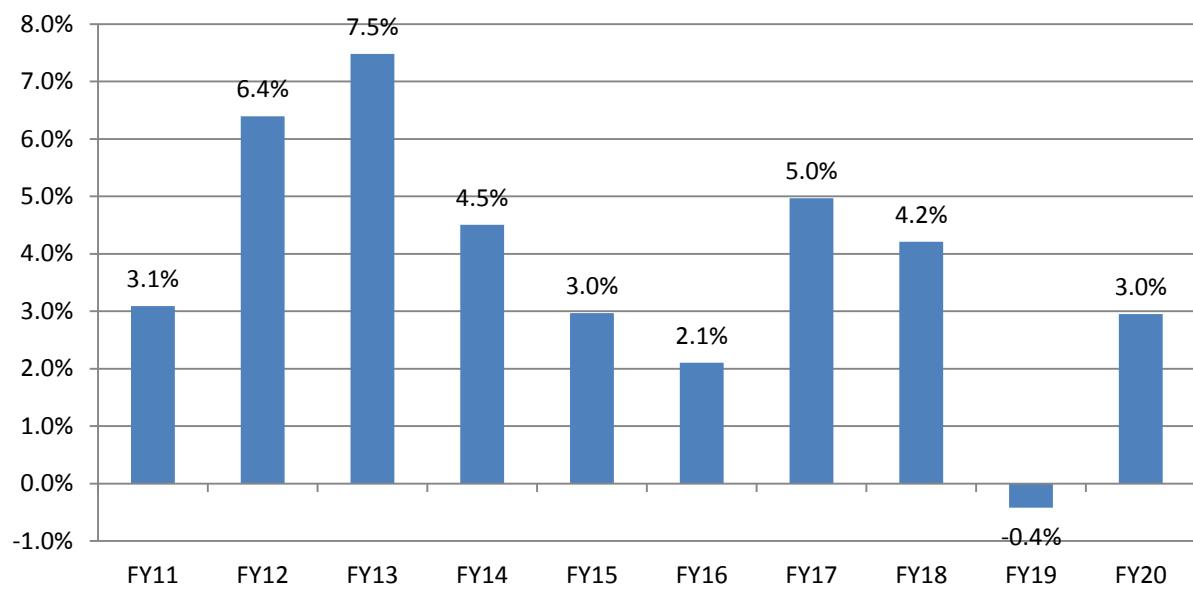
Taxable Valuation Growth - Total County



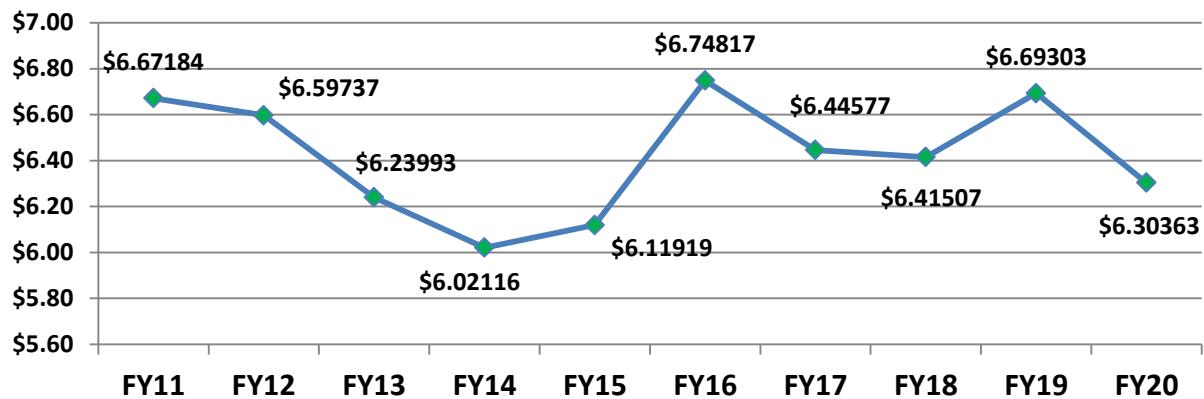
Taxable Valuation - Rural Only



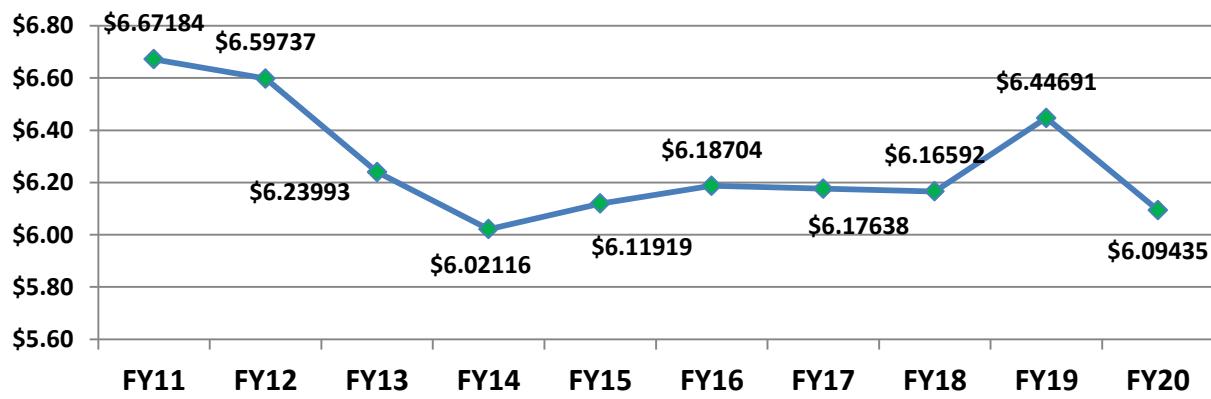
Taxable Valuation Growth - Rural Only



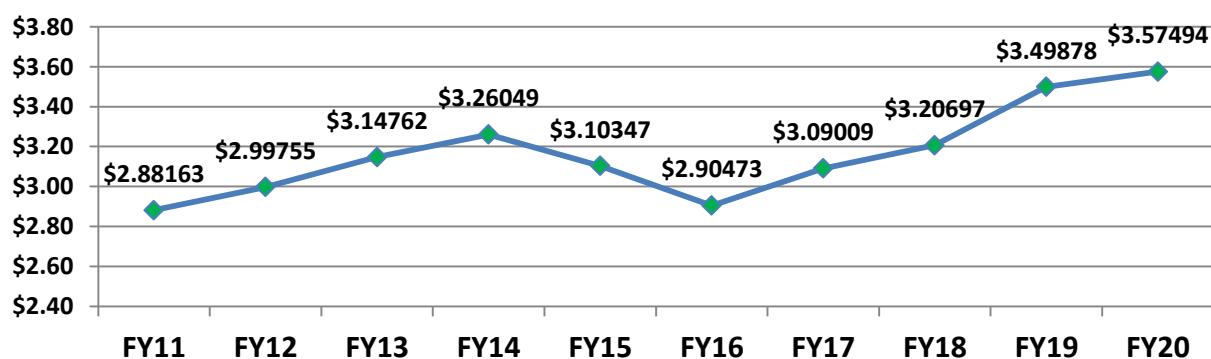
Countywide Tax Levy Trend (per \$1,000 of Taxable Property Valuation)

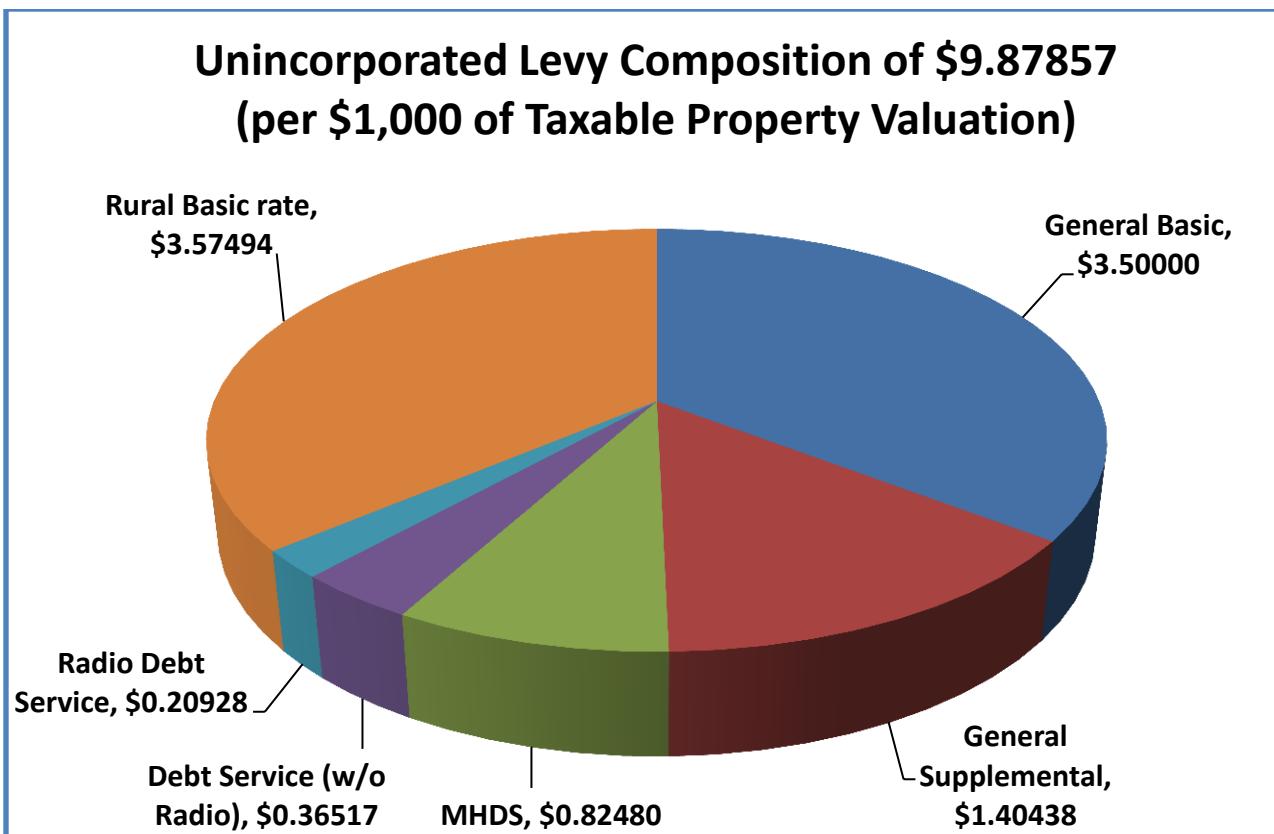
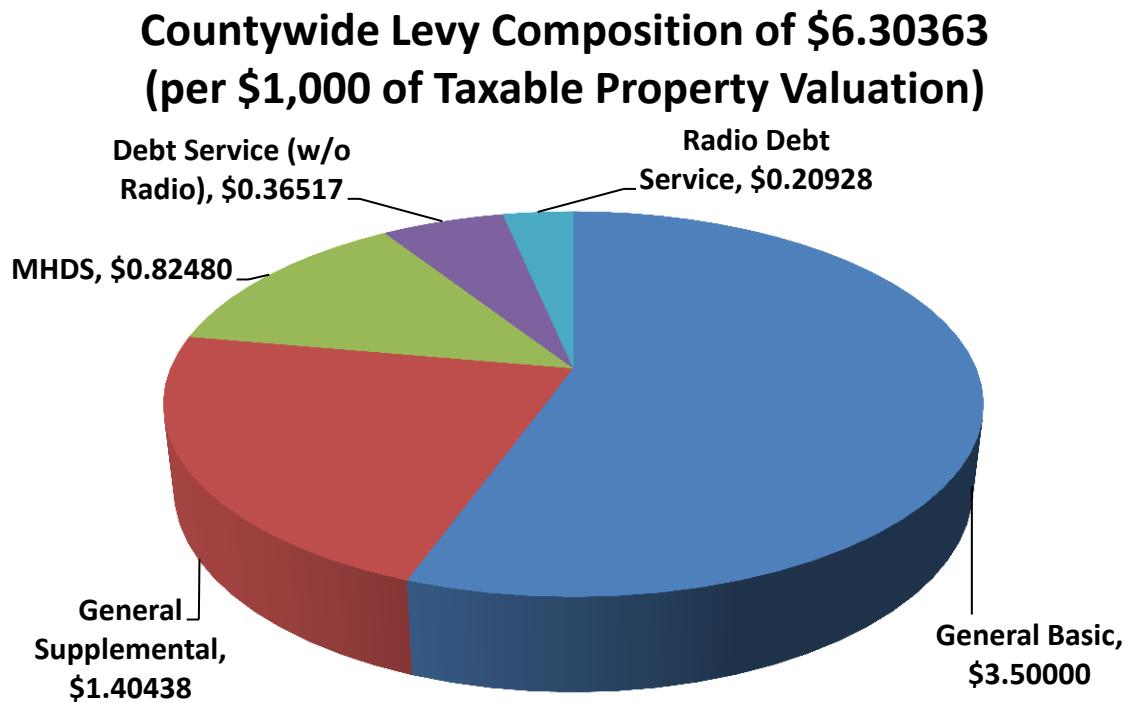


Countywide Tax Levy Trend (without Radio Debt) (per \$1,000 of Taxable Property Valuation)



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





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 FY20 is \$3.50 and the General Supplemental tax levy rate per thousand is \$1.40438. General Fund taxes levied on property total \$26,987,423 in fiscal year 2020.

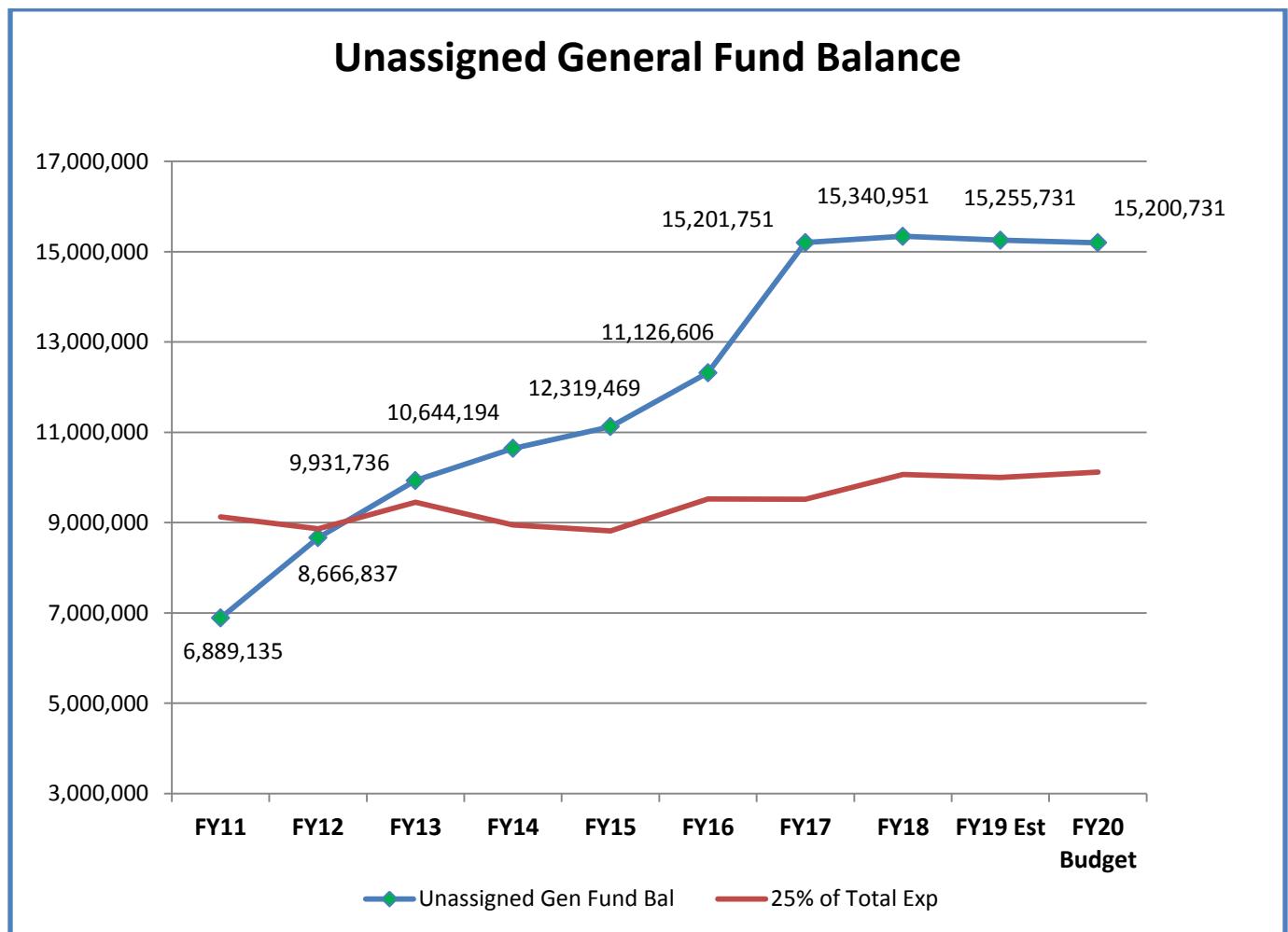
GENERAL FUND STATEMENT

	FY17 Actual	FY18 Actual	FY19 Adopted	FY19 Revised	FY20 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ 21,295,401	\$ 23,549,742	\$ 25,546,841	\$ 25,546,841	\$ 25,638,049
Penalties, Interest & Costs on Taxes	363,321	353,761	328,000	328,000	322,000
Other County Taxes	1,220,832	1,319,431	1,303,844	1,303,844	1,236,312
Intergovernmental	9,056,714	8,855,789	8,273,635	7,218,931	8,132,135
Licenses & Permits	364,315	415,072	413,322	413,322	642,926
Charges for Service	4,313,341	4,435,599	4,114,769	4,114,769	4,139,039
Use of Money & Property	311,079	578,122	465,825	465,825	606,625
Miscellaneous	2,381,194	1,596,572	1,373,107	1,373,107	1,287,388
Subtotal Revenues	39,306,197	41,104,088	41,819,343	40,764,639	42,004,474
Other Financing Sources:					
General Long-Term Debt Proceeds					
Operating Transfers In	2,748,364	5,791,404	6,886,092	6,886,092	6,348,333
Proceeds of Fixed Asset Sales	8,037	1,825	6,553	6,553	7,053
Total Revenues & Other Sources	\$ 42,062,598	\$ 46,897,317	\$ 48,711,988	\$ 47,657,284	\$ 48,359,860
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	18,391,086	19,943,606	19,469,341	19,469,341	20,698,367
Physical Health and Social Services	7,431,336	8,528,400	9,907,090	9,288,416	7,608,726
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	4,557,403	4,013,811	2,906,468	2,470,438	3,669,939
Roads & Transportation	-	-	-	-	-
Government Services to Residents	2,047,705	2,093,398	2,184,035	2,184,035	2,263,859
Administration	5,321,948	5,700,398	6,587,756	6,587,756	6,237,904
Debt Service	324,180	-	-	-	-
Capital Projects	-	-	-	-	-
Subtotal Expenditures	38,073,658	40,279,613	41,054,690	39,999,986	40,478,795
Other Financing Uses:					
Operating Transfers Out	2,860,725	6,123,588	7,801,498	7,801,498	7,936,065
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 40,934,383	\$ 46,403,201	\$ 48,856,188	\$ 47,801,484	\$ 48,414,860
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	1,128,215	494,116	(144,200)	(144,200)	(55,000)
Fund balances, beginning of the year	16,981,843	18,110,058	14,938,772	18,604,174	18,459,974
Fund balances, end of the year	\$ 18,110,058	\$ 18,604,174	\$ 14,794,572	\$ 18,459,974	\$ 18,404,974

General Fund Balance

The budgeted combined general fund balance for FY20 is \$18,404,974 which is 45.5% of total operating expenditures. The budgeted unassigned general fund balance for FY20 is \$15,200,731 which is 37.6% 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 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 County Social Services board approved a per capital levy rate of \$35.18 for FY20, the same as FY19. The CSS region maximum levy per capita is \$43.65. Due to our taxable valuation growth, this translates to a 4.3% decrease in the MHDS tax levy rate from \$0.86191 to \$0.82480 per thousand dollars of taxable value.

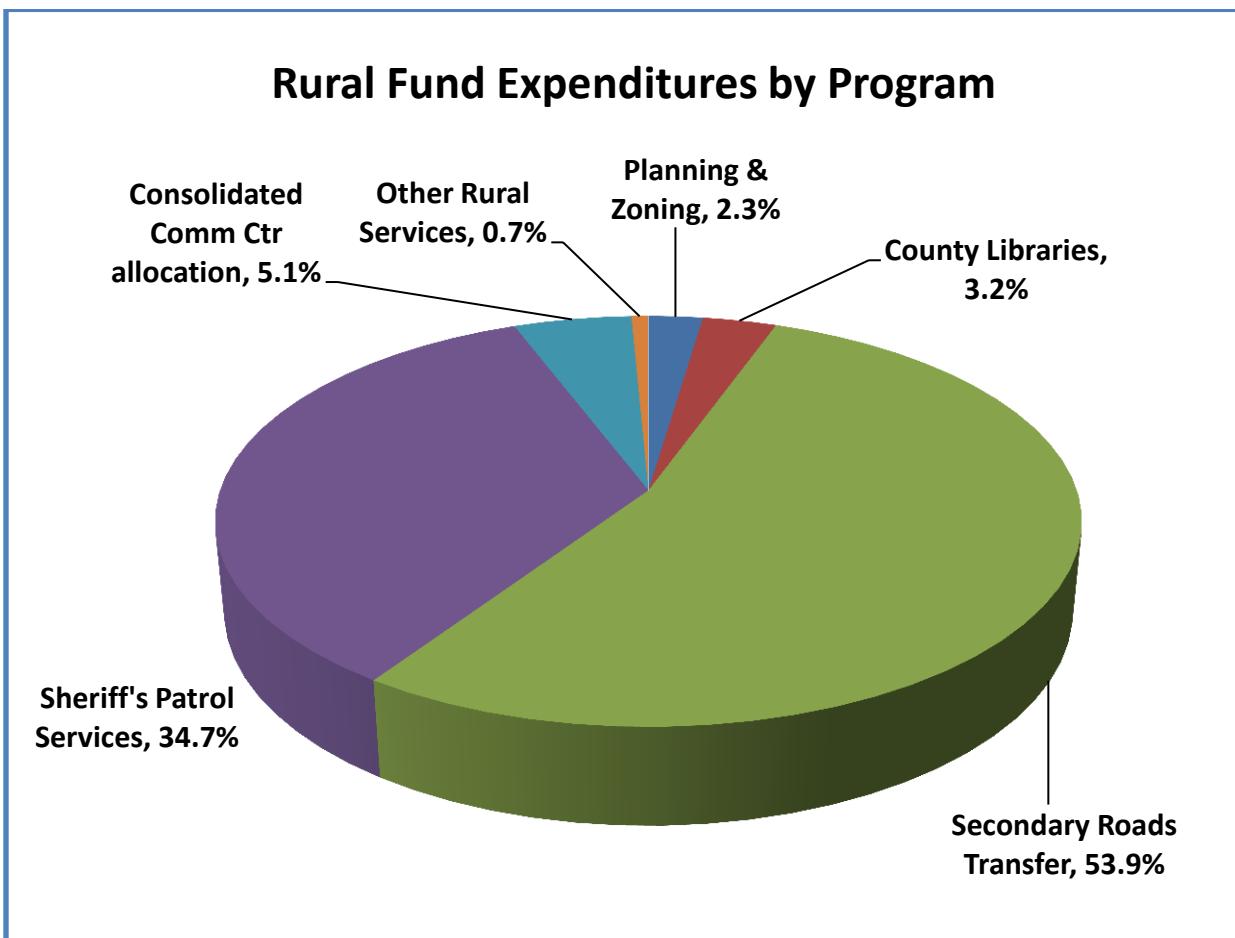
MH/DS FUND STATEMENT

	FY17 Actual	FY18 Actual	FY19 Adopted	FY19 Revised	FY20 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ 4,225,775	\$ 4,052,200	\$ 4,317,569	\$ 4,317,569	\$ 4,311,537
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	146,432	139,900	141,451	141,451	134,415
Intergovernmental	1,198,221	1,262,826	1,388,887	1,388,887	1,297,261
Licenses & Permits	-	-	-	-	-
Charges for Service	86,127	195,951	87,000	87,000	87,000
Use of Money & Property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Subtotal Revenues	5,656,555	5,650,877	5,934,907	5,934,907	5,830,213
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	\$ 5,656,555	\$ 5,650,877	\$ 5,934,907	\$ 5,934,907	\$ 5,830,213
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	6,290,031	6,387,385	6,466,300	6,466,300	5,729,038
County Environment and Education	-	-	-	-	-
Roads & Transportation	-	-	-	-	-
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Subtotal Expenditures	6,290,031	6,387,385	6,466,300	6,466,300	5,729,038
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 6,290,031	\$ 6,387,385	\$ 6,466,300	\$ 6,466,300	\$ 5,729,038
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(633,476)	(736,508)	(531,393)	(531,393)	101,175
Fund balances, beginning of the year	2,109,525	1,476,049	532,611	739,541	208,148
Fund balances, end of the year	\$ 1,476,049	\$ 739,541	\$ 1,218	\$ 208,148	\$ 309,323

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. A couple of changes were made to the allocation of expenditures for rural services in FY20. Previously, 100% of the Sheriff’s patrol division salary and benefits were allocated to the Rural Fund. An adjustment was made this year to allocate 25% to the General Fund and 75% to the Rural Fund to more accurately reflect the services provided to the incorporated and unincorporated areas of the county. Also, the County’s share of the Consolidated Communications Center budget was allocated to the Rural Fund instead of the General Fund in FY20.

The levy for this fund is applied only to property located in the unincorporated areas. For FY20, Black Hawk County’s Rural Basic Fund levy rate per \$1,000 of taxable value is \$3.57494. This is an increase of \$.07616 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

	FY17 Actual	FY18 Actual	FY19 Adopted	FY19 Revised	FY20 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ 2,275,358	\$ 2,443,507	\$ 2,674,892	\$ 2,674,892	\$ 2,827,866
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	1,635,556	1,606,610	1,629,724	1,629,724	1,636,396
Intergovernmental	154,372	161,386	177,711	177,711	146,729
Licenses & Permits	97,304	87,616	85,000	85,000	85,000
Charges for Service	6,634	9,428	3,500	3,500	3,500
Use of Money & Property	-	-	-	-	-
Miscellaneous	135	270	500	500	500
Subtotal Revenues	4,169,359	4,308,817	4,571,327	4,571,327	4,699,991
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	\$ 4,169,359	\$ 4,308,817	\$ 4,571,327	\$ 4,571,327	\$ 4,699,991
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	1,824,228	1,874,810	1,984,425	1,984,425	1,902,235
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	245,209	268,647	253,601	253,601	262,100
Roads & Transportation	-	-	-	-	-
Government Services to Residents	344	332	550	550	550
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Subtotal Expenditures	2,069,781	2,143,789	2,238,576	2,238,576	2,164,885
Other Financing Uses:					
Operating Transfers Out	2,372,704	2,342,496	2,332,751	2,332,751	2,535,106
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 4,442,485	\$ 4,486,285	\$ 4,571,327	\$ 4,571,327	\$ 4,699,991
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(273,126)	(177,468)	-	-	-
Fund balances, beginning of the year	1,917,128	1,644,002	1,444,002	1,466,534	1,466,534
Fund balances, end of the year	\$ 1,644,002	\$ 1,466,534	\$ 1,444,002	\$ 1,466,534	\$ 1,466,534

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 FY20 amount budgeted to be transferred in from the General Basic fund is \$954,758 which is 100% of the maximum allowable transfer and an increase of \$39,352 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 FY20 amount budgeted to be transferred in from the Rural Basic fund is \$2,535,106 which is 95% of the maximum allowable transfer and an increase of \$202,355 from the previous year.

The Secondary Roads fund balance is expected to decrease by \$1,531,466 to a projected ending fund balance in FY20 of \$2,112,274. This expected decrease is due to the timing of planned road construction projects.

SECONDARY ROADS FUND STATEMENT

	FY17 Actual	FY18 Actual	FY19 Adopted	FY19 Revised	FY20 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	5,031,745	4,689,270	4,456,371	4,456,371	4,414,323
Licenses & Permits	62,265	82,335	55,000	55,000	50,000
Charges for Service	333	849	-	-	-
Use of Money & Property	-	-	-	-	-
Miscellaneous	32,429	38,179	11,000	11,000	-
Subtotal Revenues	5,126,772	4,810,633	4,522,371	4,522,371	4,464,323
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	3,233,429	3,250,093	3,248,157	3,248,157	3,489,864
Proceeds of Fixed Asset Sales	40,421	138,553	1,000	1,000	-
Total Revenues & Other Sources	\$ 8,400,622	\$ 8,199,279	\$ 7,771,528	\$ 7,771,528	\$ 7,954,187
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads & Transportation	6,325,744	7,125,313	7,479,418	7,479,418	7,721,074
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	584,176	841,742	1,250,261	1,250,261	1,764,579
Subtotal Expenditures	6,909,920	7,967,055	8,729,679	8,729,679	9,485,653
Other Financing Uses:					
Operating Transfers Out	323,680	-	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 7,233,600	\$ 7,967,055	\$ 8,729,679	\$ 8,729,679	\$ 9,485,653
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	1,167,022	232,224	(958,151)	(958,151)	(1,531,466)
Fund balances, beginning of the year	3,202,645	4,369,667	2,854,382	4,601,891	3,643,740
Fund balances, end of the year	\$ 4,369,667	\$ 4,601,891	\$ 1,896,231	\$ 3,643,740	\$ 2,112,274

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 Friends of Hartman Reserve was previously reported as a special revenue fund due to the intertwining nature of their relationship with the Conservation Board. Changes in operations during FY19 will separate these two entities and beginning with FY20, the Friends of Hartman Reserve will no longer be included in the County's budget.

OTHER SPECIAL REVENUE FUNDS STATEMENT

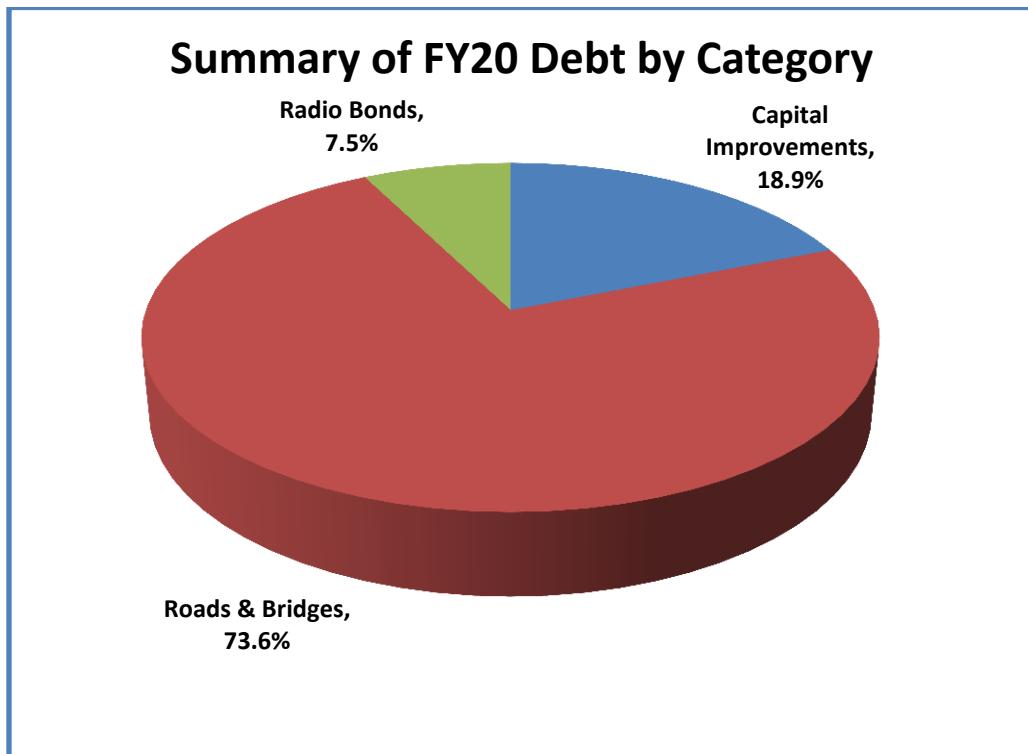
	FY17 Actual	FY18 Actual	FY19 Adopted	FY19 Revised	FY20 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties, Interest & Costs on Taxes	- -	- -	- -	- -	- -
Other County Taxes	- -	- -	- -	- -	- -
Intergovernmental	74,393	48,572	51,000	51,000	32,000
Licenses & Permits	- -	- -	- -	- -	- -
Charges for Service	47,522	396,801	25,000	25,000	23,500
Use of Money & Property	297,078	37,579	201,500	201,500	204,500
Miscellaneous	481,380	371,533	427,800	427,800	185,000
Subtotal Revenues	900,373	854,485	705,300	705,300	445,000
Other Financing Sources:					
General Long-Term Debt Proceeds	- -	- -	- -	- -	- -
Operating Transfers In	- -	6,777	- -	- -	- -
Proceeds of Fixed Asset Sales	- -	- -	- -	- -	- -
Total Revenues & Other Sources	\$ 900,373	\$ 861,262	\$ 705,300	\$ 705,300	\$ 445,000
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	216,500	246,371	266,889	266,889	235,535
Physical Health and Social Services	- -	- -	- -	- -	- -
Mental Health, MR & DD	- -	- -	- -	- -	- -
County Environment and Education	322,145	288,215	357,500	357,500	107,500
Roads & Transportation	- -	- -	- -	- -	- -
Government Services to Residents	26,351	32,214	25,200	25,200	24,000
Administration	- -	- -	- -	- -	- -
Debt Service	- -	- -	- -	- -	- -
Capital Projects	1,260	- -	- -	- -	- -
Subtotal Expenditures	566,256	566,800	649,589	649,589	367,035
Other Financing Uses:					
Operating Transfers Out	424,684	582,190	- -	- -	- -
Refunded Debt/Payments to Escrow	- -	- -	- -	- -	- -
Total Expenditures & Other Uses	\$ 990,940	\$ 1,148,990	\$ 649,589	\$ 649,589	\$ 367,035
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(90,567)	(287,728)	55,711	55,711	77,965
Fund balances, beginning of the year	2,050,885	1,960,318	2,021,859	1,672,589	1,728,300
Fund balances, end of the year	\$ 1,960,318	\$ 1,672,590	\$ 2,077,570	\$ 1,728,300	\$ 1,806,265

Debt Service Fund Narrative

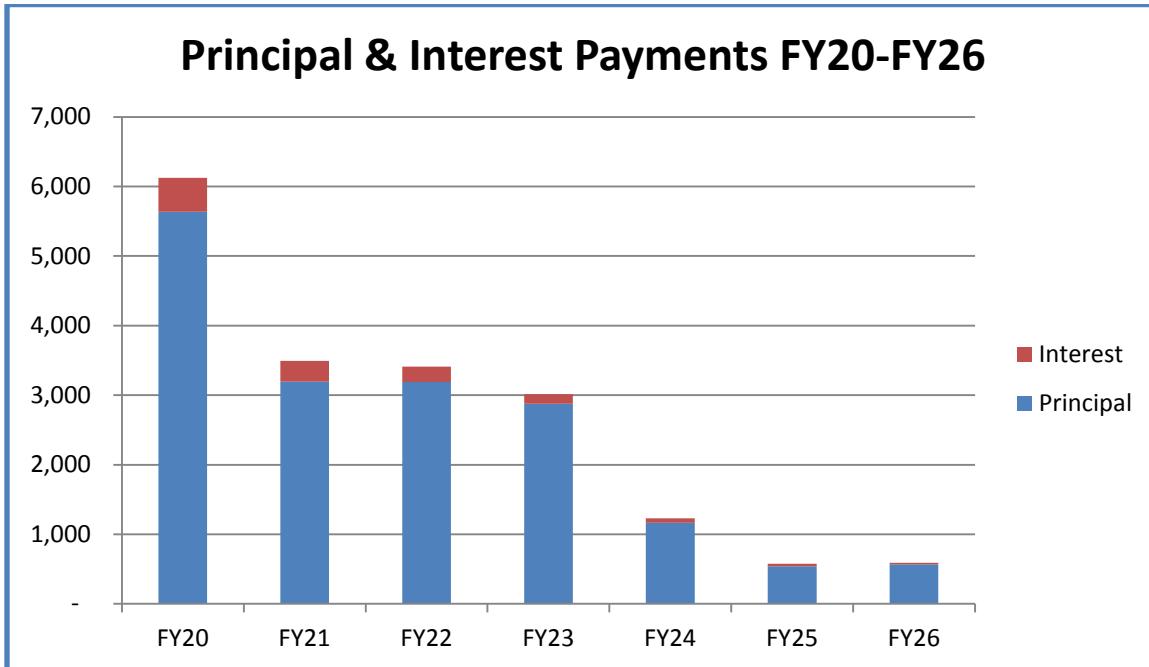
The Debt Service fund is used to account for the collection of property taxes and for the payment of general obligation bond principal, interest, and related costs. General obligation bonds are used to finance a variety of public projects and are backed by the full faith and credit of Black Hawk County. Outstanding principal on general obligation debt estimated as of July 1, 2019 (the beginning of FY20) totals \$17,170,000. Interest and principal payments on all general obligation bonds are accounted for through the Debt Service fund.

The fiscal year 2020 debt service property tax and utility replacement tax levy is \$3,501,494, a decrease of \$796,514 over the prior fiscal year. The public safety radio bonds account for \$1,275,620 of this amount. The tax levy for the debt service fund is decreased by one-half of the Local Option Sales Tax proceeds directed to road and bridge construction. In fiscal year 2020, the tax levy is also being reduced by \$1,000,000 for a planned reduction in debt service fund reserves in an effort to reduce the significant cash balance within the fund. For FY20, the Debt Service Fund tax levy rate per \$1,000 of taxable value is \$0.57445. This is a decrease of \$0.15701 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 (\$9,597,765,814). Black Hawk County's outstanding obligation debt of \$17,170,000 is significantly below the constitutional limit of all debt that is approximately \$480 million.



Summary of Payments on Outstanding General Obligation Bonds



DEBT SERVICE FUND STATEMENT

	FY17 Actual	FY18 Actual	FY19 Adopted	FY19 Revised	FY20 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ 4,974,000	\$ 4,294,235	\$ 3,993,861	\$ 3,993,861	\$ 3,254,393
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	1,615,920	1,529,003	1,520,246	1,520,246	1,494,700
Intergovernmental	915,217	737,440	318,211	318,211	260,811
Licenses & Permits	-	-	-	-	-
Charges for Service	-	-	-	-	-
Use of Money & Property	186,499	159,686	49,000	49,000	118,000
Miscellaneous	-	-	24,300	24,300	-
Subtotal Revenues	7,691,636	6,720,364	5,905,618	5,905,618	5,127,904
Other Financing Sources:					
General Long-Term Debt Proceeds	4,110,981	-	-	-	-
Operating Transfers In	78,281	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	\$ 11,880,898	\$ 6,720,364	\$ 5,905,618	\$ 5,905,618	\$ 5,127,904
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	12,891,725	8,405,719	7,621,119	7,621,119	6,127,904
Capital Projects	-	-	-	-	-
Subtotal Expenditures	12,891,725	8,405,719	7,621,119	7,621,119	6,127,904
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 12,891,725	\$ 8,405,719	\$ 7,621,119	\$ 7,621,119	\$ 6,127,904
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(1,010,827)	(1,685,355)	(1,715,501)	(1,715,501)	(1,000,000)
Fund balances, beginning of the year	6,279,763	5,268,936	3,903,938	3,583,581	1,868,080
Fund balances, end of the year	\$ 5,268,936	\$ 3,583,581	\$ 2,188,437	\$ 1,868,080	\$ 868,080



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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.

The Capital Projects fund consists of bond proceeds and transfers from the General Fund. In FY20, the Technology Equipment Fund has budgeted expenditures of \$130,000 for an additional module to the Financial Software and new laptops and printers for the Elections office. The budgeted transfer from the General Fund and expenditures in the Capital Improvement Fund for FY20 is \$632,974. Projects include a new boiler and water heater replacement for the Jail for \$492,000, carpet for the 2nd floor of the Courthouse for \$60,000, and other building renovations for \$80,974.

The Roads and Bridges Capital Fund consists of bond proceeds for road and bridge projects. There are no projects budgeted in FY20.

CAPITAL PROJECTS FUND STATEMENT

	FY17 Actual	FY18 Actual	FY19 Adopted	FY19 Revised	FY20 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	1,760,085	- -	- -	- -	- -
Operating Transfers In	- -	- -	- -	- -	632,974
Proceeds of Fixed Asset Sales	- -	- -	- -	- -	- -
Total Revenues & Other Sources	\$ 2,011,585	\$ -	\$ -	\$ -	\$ 632,974
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	3,857,190	3,602,998	1,000,000	2,097,880	762,974
Subtotal Expenditures	3,857,190	3,602,998	1,000,000	2,097,880	762,974
Other Financing Uses:					
Operating Transfers Out	78,281	- -	- -	- -	- -
Refunded Debt/Payments to Escrow	- -	- -	- -	- -	- -
Total Expenditures & Other Uses	\$ 3,935,471	\$ 3,602,998	\$ 1,000,000	\$ 2,097,880	\$ 762,974
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(1,923,886)	(3,602,998)	(1,000,000)	(2,097,880)	(130,000)
Fund balances, beginning of the year	7,899,764	5,975,878	1,002,000	2,372,880	275,000
Fund balances, end of the year	\$ 5,975,878	\$ 2,372,880	\$ 2,000	\$ 275,000	\$ 145,000

Departmental Summaries

Pages 41-68 provide financial summaries for each department by revenue type, account classification and program, if applicable. Significant budget variances are noted below:

Board: General Supervision

- FY19 operating expenditures included \$2 million to support the operations of the Country View Care Facility. The facility was sold in FY19 and is not included in the FY20 budget.

Conservation Department

- The FY20 capital expenditures include \$854,000 in expenditures and offsetting revenue reimbursement for the replacement of the Wolf Creek Bridge on the Cedar Valley Nature Trail. Additional capital expenditures of \$175,100 and offsetting revenue reimbursement of \$129,000 are included for some Cedar Valley Nature Trail reconstruction.
- FY17 and FY18 included capital expenditures and revenue reimbursement for the Hartman Reserve Nature Center renovation.

Health Department

- The decrease in intergovernmental revenue and salaries & benefits is due to the elimination of the Waterloo School Nursing Contract.

Maintenance Department

- The decrease in miscellaneous revenues is due to the elimination of salary reimbursement for an employee previously stationed at the Country View Care Facility.
- The decrease in capital expenditures is due to a new IP phone system included in FY19 for \$332,526.

Sheriff's Office

- In prior years, 100% of the Patrol salary & benefits was allocated to the Rural Fund. A change was made in the FY20 budget to allocate 25% of Patrol salary & benefits to the General Fund to more accurately reflect the portion of Patrol services that impact the incorporated areas of the County. The amount of Patrol salaries & benefits allocated to the General Fund in FY20 is \$543,685.
- In prior years, the County's share of the Consolidated Communications Center was allocated to the General Fund. A change was made in the FY20 budget to allocate this to the Rural Fund since the calculation of the County's portion is based on usage in the unincorporated areas of the County. The amount for FY20 is \$239,238.

Attorney's Office

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
INTERGOVT REVENUE	137,435	108,697	107,318	120,552	13,234	12.33%
MISC REVENUES	680,239	653,659	670,000	640,000	(30,000)	-4.48%
Revenue Total	817,674	762,356	777,318	760,552	(16,766)	-2.16%
Expenses						
SALARIES & BEN	2,850,571	2,987,084	3,140,824	3,273,555	132,731	4.23%
OPERATING EXP	250,139	268,668	215,700	196,250	(19,450)	-9.02%
CAPITAL	6,693	53,979	57,500	40,000	(17,500)	-30.43%
Expenses Total	3,107,403	3,309,730	3,414,024	3,509,805	95,781	2.81%
Excess Revenue over Expenditures	(2,289,728)	(2,547,373)	(2,636,706)	(2,749,253)	(112,547)	4.27%

Summary by Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
ADMINISTRATION	41,399	30,435	29,000	30,000	1,000	3.45%
NARCOTICS GRANT	52,859	35,274	35,000	37,038	2,038	5.82%
FORFEITED PROPERTY	21,260	21,169	20,000	20,000	0	0.00%
VICTIM WITNESS COORD	31,003	31,003	31,003	41,199	10,196	32.89%
LEGAL ASSISTANT	638,839	612,161	630,000	600,000	(30,000)	-4.76%
VIOLENCE AGAINST WOMEN GRANT	32,315	32,315	32,315	32,315	0	0.00%
Revenue Total	817,674	762,356	777,318	760,552	(16,766)	-2.16%
Expenses						
ADMINISTRATION	2,296,104	2,435,505	2,648,160	2,739,331	91,171	3.44%
NARCOTICS GRANT	126,796	138,412	144,159	149,379	5,220	3.62%
FORFEITED PROPERTY	0	4,108	0	0	0	
VICTIM WITNESS COORD	76,111	81,550	85,244	88,579	3,335	3.91%
LEGAL ASSISTANT	511,675	543,461	420,605	407,907	(12,698)	-3.02%
VIOLENCE AGAINST WOMEN GRANT	92,967	102,472	110,606	119,109	8,503	7.69%
JUVENILE COURT SERVICES	3,750	4,221	5,250	5,500	250	4.76%
Expenses Total	3,107,403	3,309,730	3,414,024	3,509,805	95,781	2.81%
Excess Revenue over Expenditures	(2,289,728)	(2,547,373)	(2,636,706)	(2,749,253)	(112,547)	4.27%

Auditor's Office

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	945	1,007	800	900	100	12.50%
INTERGOVT REVENUE	2,803	2,423	3,000	2,600	(400)	-13.33%
LICENSES & PERMITS	200	200	200	200	0	0.00%
MISC REVENUES	329	345	200	170	(30)	-15.00%
Revenue Total	4,277	3,975	4,200	3,870	(330)	-7.86%
Expenses						
SALARIES & BEN	695,035	762,139	805,052	827,256	22,204	2.76%
OPERATING EXP	16,556	15,376	19,935	19,535	(400)	-2.01%
CAPITAL	0	0	0	0	0	0.00%
Expenses Total	711,591	777,515	824,987	846,791	21,804	2.64%
Excess Revenue over Expenditures	(707,314)	(773,540)	(820,787)	(842,921)	(22,134)	2.70%

Summary by Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
ADMINISTRATION	584	1,203	550	720	170	30.91%
PROPERTY TAX RECORDS	390	149	300	200	(100)	-33.33%
LICENSES/PERMITS	3,303	2,623	3,350	2,950	(400)	-11.94%
Revenue Total	4,277	3,975	4,200	3,870	(330)	-7.86%
Expenses						
ADMINISTRATION	271,468	287,853	302,604	314,691	12,087	3.99%
FINANCIAL SERV/ACCOUNT	308,706	357,661	372,823	388,980	16,157	4.33%
PROPERTY TAX RECORDS	131,417	132,001	149,560	143,120	(6,440)	-4.31%
Expenses Total	711,591	777,515	824,987	846,791	21,804	2.64%
Excess Revenue over Expenditures	(707,314)	(773,540)	(820,787)	(842,921)	(22,134)	2.70%

Auditor: Elections

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	757	930	25	0	(25)	-100.00%
INTERGOVT REVENUE	15,338	123,153	0	166,000	166,000	
MISC REVENUES	0	60	0	0	0	
Revenue Total	16,095	124,143	25	166,000	165,975	663900.00%
Expenses						
SALARIES & BEN	308,562	275,554	296,716	285,297	(11,419)	-3.85%
OPERATING EXP	292,534	283,179	298,975	307,675	8,700	2.91%
CAPITAL	14,565	96,170	24,600	0	(24,600)	-100.00%
Expenses Total	615,661	654,903	620,291	592,972	(27,319)	-4.40%
Excess Revenue over Expenditures	(599,566)	(530,761)	(620,266)	(426,972)	193,294	-31.16%

Board Agencies

General Fund Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
INTERGOVT REVENUE	87,788	89,291	70,000	70,000	0	0.00%
Revenue Total	87,788	89,291	70,000	70,000	0	0.00%
Expenses						
OPERATING EXP	402,953	425,580	483,931	500,603	16,672	3.45%
CAPITAL	26,000	18,000	12,000	12,000	0	0.00%
Expenses Total	428,953	443,580	495,931	512,603	16,672	3.36%
Excess Revenue over Expenditures	(341,165)	(354,289)	(425,931)	(442,603)	(16,672)	3.91%

Rural Fund Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	6,634	9,428	3,500	3,500	0	0.00%
INTERGOVT REVENUE	26,146	26,204	26,146	26,204	58	0.22%
LICENSES & PERMITS	97,304	87,616	85,000	85,000	0	0.00%
MISC REVENUES	135	270	500	500	0	0.00%
Revenue Total	130,218	123,518	115,146	115,204	58	0.05%
Expenses						
SALARIES & BEN	0	0	500	0	(500)	-100.00%
OPERATING EXP	276,901	300,339	284,793	293,792	8,999	3.16%
CAPITAL	250	250	250	250	0	0.00%
Expenses Total	277,151	300,589	285,543	294,042	8,499	2.98%
Excess Revenue over Expenditures	(146,933)	(177,071)	(170,397)	(178,838)	(8,441)	4.95%

Board: General Supervision

General Fund Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	919	273	0	0	0	
INTERGOVT REVENUE	276,977	98,863	15,000	15,000	0	0.00%
MISC REVENUES	31,556	20,853	35,250	28,750	(6,500)	-12.94%
OTHER FINANCING SOURCES	1,840	0	0	0	0	
USE OF MONEY & PROP	12	0	0	0	0	
Revenue Total	311,104	117,989	50,250	43,750	(6,500)	-12.94%
Expenses						
SALARIES & BEN	3,091	7,515	55,000	55,000	0	0.00%
OPERATING EXP	1,445,562	2,402,497	3,127,500	1,114,550	(2,012,950)	-64.36%
CAPITAL	0	79,274	0	0	0	
Expenses Total	1,448,654	2,489,287	3,182,500	1,169,550	(2,012,950)	-63.25%
Excess Revenue over Expenditures	(1,137,549)	(2,371,298)	(3,132,250)	(1,125,800)	2,006,450	-64.06%

Rural Fund Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
REVENUES	0	0	0	0	0	
Revenue Total	0	0	0	0	0	0.00%
Expenses						
SALARIES & BEN	344	332	550	550	0	0.00%
Expenses Total	344	332	550	550	0	0.00%
Excess Revenue over Expenditures	(344)	(332)	(550)	(550)	0	0.00%

Board Office

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
REVENUES	0	0	0	0	0	
Revenue Total	0	0	0	0	0	
Expenses						
SALARIES & BEN	383,842	389,848	435,545	454,194	18,649	4.28%
OPERATING EXP	79,338	76,694	73,150	73,550	400	0.55%
CAPITAL	0	0	0	0	0	
Expenses Total	463,179	466,543	508,695	527,744	19,049	3.74%
Excess Revenue over Expenditures	(463,179)	(466,543)	(508,695)	(527,744)	(19,049)	3.74%

Civil Service

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	0	135	750	0	(750)	-100.00%
Revenue Total	0	135	750	0	(750)	-100.00%
Expenses						
SALARIES & BEN	1,418	1,272	4,874	4,308	(566)	-11.61%
OPERATING EXP	642	1,664	9,700	9,700	0	0.00%
Expenses Total	2,060	2,935	14,574	14,008	(566)	-3.88%
Excess Revenue over Expenditures	(2,060)	(2,800)	(13,824)	(14,008)	(184)	1.33%

Conservation Department

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	488,726	506,909	534,420	598,920	64,500	12.07%
INTERGOVT REVENUE	401,275	254,726	2,300	877,300	875,000	38043.48%
MISC REVENUES	1,243,238	484,025	308,775	367,214	58,439	18.93%
OTHER FINANCING SOURCES	1,276	1,825	3,000	3,500	500	16.67%
USE OF MONEY & PROPERTY	27	36,972	60,000	0	(60,000)	-100.00%
Revenue Total	2,134,542	1,284,457	908,495	1,846,934	938,439	103.30%
Expenses						
SALARIES & BEN	1,599,380	1,659,217	1,834,891	1,948,192	113,301	6.17%
OPERATING EXP	394,100	359,932	415,427	421,592	6,165	1.48%
CAPITAL	1,936,228	1,368,846	181,200	1,260,800	1,079,600	595.81%
Expenses Total	3,929,708	3,387,994	2,431,518	3,630,584	1,199,066	49.31%
Excess Revenue over Expenditures	(1,795,165)	(2,103,538)	(1,523,023)	(1,783,650)	(260,627)	17.11%

Conservation Department

Summary by Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
ADMINISTRATION	39,446	39,267	45,560	55,950	10,390	22.81%
HARTMAN RES NATUR CNT	1,526,685	601,083	293,747	257,299	(36,448)	-12.41%
NATURAL RESOURCES	6,156	13,611	5,000	7,000	2,000	40.00%
BLACK HAWK PARK	56,814	89,089	99,710	98,710	(1,000)	-1.00%
BIG WOODS CAMPGROUND	180,089	160,977	138,800	153,800	15,000	10.81%
HICKORY HILLS PARK	161,562	160,286	169,200	167,200	(2,000)	-1.18%
SIGGLEKOW PARK	1,713	1,397	3,000	2,000	(1,000)	-33.33%
MCFARLANE PARK	27,445	22,882	28,310	26,300	(2,010)	-7.10%
YOUTH CONSERVATION CORP	5,849	3,196	5,168	9,675	4,507	87.21%
SATELITE AREAS	8,250	2,029	3,000	3,000	0	0.00%
CEDAR VALLEY NATURE TRAIL	0	0	0	983,000	983,000	
ROTARY RESERVE	52,129	87,247	117,000	83,000	(34,000)	-29.06%
FLOOD,STORM,ETC-FEMA	68,404	103,391	0	0	0	
Revenue Total	2,134,542	1,284,457	908,495	1,846,934	938,439	103.30%
Expenses						
ADMINISTRATION	361,945	408,458	445,380	635,936	190,556	42.79%
CENTRAL PURCHASING	139,022	203,690	173,475	223,925	50,450	29.08%
VEHICLES/EQUIPMENT/MECH	105,882	112,860	117,497	121,061	3,564	3.03%
HARTMAN RES NATUR CNT	2,217,777	1,514,733	505,855	413,536	(92,319)	-18.25%
NATURAL RESOURCES	138,020	144,316	154,411	162,134	7,723	5.00%
BLACK HAWK PARK	329,228	321,237	360,753	373,966	13,213	3.66%
BIG WOODS CAMPGROUND	94,341	67,296	102,784	112,049	9,265	9.01%
HICKORY HILLS PARK	297,648	311,108	403,607	364,908	(38,699)	-9.59%
SIGGLEKOW PARK	2,039	1,782	2,500	2,500	0	0.00%
MCFARLANE PARK	105,099	91,792	99,237	109,268	10,031	10.11%
CEDAR RIVER NATURAL RES	567	929	1,050	1,400	350	33.33%
YOUTH CONSERV CORP	5,849	3,197	5,168	0	(5,168)	-100.00%
SATELITE AREAS	9,428	8,975	9,000	9,000	0	0.00%
CEDAR VALLEY NATURE TRAIL	24,835	96,277	34,500	1,063,600	1,029,100	2982.90%
ROTARY RESERVE	17,893	14,203	16,301	37,301	21,000	128.83%
FLOOD,STORM,ETC-FEMA	80,135	87,141	0	0	0	
Expenses Total	3,929,708	3,387,994	2,431,518	3,630,584	1,199,066	49.31%
Excess Revenue over Expenditures	(1,795,166)	(2,103,538)	(1,523,023)	(1,783,650)	(260,627)	17.11%

Conservation Department

REAP Fund Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
INTERGOVT REVENUE	74,393	38,740	51,000	32,000	(19,000)	-37.25%
MISC REVENUES	36,727	65,262	67,800	65,000	(2,800)	-4.13%
USE OF MONEY & PROPERTY	2,577	4,412	1,500	4,0000	2,500	166.67%
Revenue Total	113,697	108,414	120,300	101,000	(19,300)	-16.04%
Expenses						
OPERATING EXP	34,871	26,469	9,500	9,500	0	0.00%
CAPITAL	128,331	43,243	90,500	90,500	0	0.00%
Expenses Total	163,203	69,712	100,000	100,000	0	0.00%
Excess Revenue over Expenditures	(49,506)	38,702	20,300	1,000	(19,300)	-95.07%

Conservation Trust Fund Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
MISC REVENUES	17,203	30,202	10,000	20,000	10,000	100.00%
Revenue Total	17,203	30,202	10,000	20,000	10,000	100.00%
Expenses						
OPERATING EXP	0	28,866	0	0	0	
CAPITAL	10,656	45,357	7,500	7,500	0	0.00%
Expenses Total	10,656	74,223	7,500	7,500	0	0.00%
Excess Revenue over Expenditures	6,546	(44,021)	2,500	12,500	10,000	400.00%

Consolidated Communications Center

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	209,658	216,236	150,754	150,754	0	0.00%
INTERGOVT REVENUE	1,790,957	1,848,565	2,106,666	2,182,820	76,154	3.61%
MISC REVENUES	69	3,578	0	0	0	
Revenue Total	2,000,684	2,068,379	2,257,420	2,333,574	76,154	3.37%
Expenses						
SALARIES & BEN	1,894,061	1,912,501	2,136,167	2,208,321	72,154	3.38%
OPERATING EXP	108,243	101,043	121,253	120,253	(1,000)	-0.82%
CAPITAL	10,434	2,030	0	5,000	5,000	
Expenses Total	2,012,738	2,015,574	2,257,420	2,333,574	76,154	3.37%
Excess Revenue over Expenditures	(12,054)	52,805	0	0	0	

District Court Administration

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
MISC REVENUES	578	552	700	500	(200)	-28.57%
Revenue Total	578	552	700	500	(200)	-28.57%
Expenses						
OPERATING EXP	8,376	7,116	11,900	11,900	0	0.00%
Expenses Total	8,376	7,116	11,900	11,900	0	0.00%
Excess Revenue over Expenditures	(7,798)	(6,564)	(11,200)	(11,400)	(200)	1.79%

Engineer's Office

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue & Other Sources						
CHARGES FOR SERVICES	333	849	0	0	0	
INTERGOVT REVENUE	5,031,746	4,689,270	4,456,371	4,414,323	(42,048)	-0.94%
LICENSES & PERMITS	62,265	82,335	55,000	50,000	(5,000)	-9.09%
MISC REVENUES	32,429	38,179	11,000	0	(11,000)	-100.00%
OTHER FINANCING SOURCES	40,421	138,553	1,000	0	(1,000)	-100.00%
TRANSFER GEN FUND	860,725	907,597	915,406	954,758	39,352	4.30%
TRANSFER RURAL FUND	2,372,704	2,342,496	2,332,751	2,535,106	202,355	8.67%
Revenue & Other Sources Total	8,400,623	8,199,279	7,771,528	7,954,187	182,659	2.35%
Expenses						
SALARIES & BEN	3,313,120	3,515,714	3,810,792	3,915,006	104,214	2.73%
OPERATING EXP	2,562,394	2,246,615	2,913,137	2,905,647	(7,490)	-0.26%
CAPITAL	544,338	1,420,403	985,750	1,037,000	51,250	5.20%
CAPITAL - CONSTRUCTION	491,908	784,324	1,020,000	1,628,000	608,000	59.61%
Expenses Total	6,911,760	7,967,056	8,729,679	9,485,653	755,974	8.66%
Excess Revenue over Expenditures	1,488,862	232,224	(958,151)	(1,531,466)	(573,315)	59.84%

Engineer's Office

Summary by Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted Budget	FY20 Requested	\$ Change	% Change
Revenue						
ADMINISTRATION	4,736,252	4,598,805	4,500,141	4,464,323	(35,818)	-0.80%
ENGINEERING	0	3,103	0	0	0	
CONSTRUCTION	282,527	160,790	0	0	0	
MAINTENANCE	8,806	3,776	0	0	0	
TRAFFIC SERVICE/CONTROL	480	2,144	0	0	0	
EQUIPMENT OPERATIONS	61,229	154,252	11,000	0	(11,000)	-100.00%
PROPERTY/ASSESSMENTS	270	10,198	0	0	0	
SNOW & ICE CONTROL	1,630	1,630	1,630	0	(1,630)	-100.00%
ROAD CLEARING	3,291	14,489	10,600	0	(10,600)	-100.00%
FLOOD,STORM,ETC-FEMA	72,710	0	0	0	0	
TRANSFER GEN FUND	860,725	907,597	915,406	954,758	39,352	4.30%
TRANSFER RURAL FUND	2,372,704	2,342,496	2,332,751	2,535,106	202,355	8.67%
Revenue Total	8,400,623	8,199,279	7,771,528	7,954,187	182,659	2.35%
Expenses						
ADMINISTRATION	284,691	311,307	305,536	316,049	10,513	3.44%
ENGINEERING	829,920	1,021,558	1,134,578	841,893	(292,685)	-25.80%
CONSTRUCTION	584,176	841,742	1,250,261	1,764,579	514,318	41.14%
MAINTENANCE	2,397,505	2,051,341	2,638,337	2,803,080	164,743	6.24%
TRAFFIC SERVICE/CONTROL	295,003	265,247	336,527	291,164	(45,363)	-13.48%
EQUIPMENT OPERATIONS	1,588,588	2,460,794	2,058,768	1,901,019	(157,749)	-7.66%
TOOLS/MATERIALS/SUPPLIES	11,509	89,787	27,132	22,720	(4,412)	-16.26%
PROPERTY/ASSESSMENTS	10,310	63,090	52,000	474,500	422,500	812.50%
BRIDGES & CULVERTS	437,030	348,583	377,784	389,577	11,793	3.12%
SNOW & ICE CONTROL	258,647	174,867	308,024	318,457	10,433	3.39%
ROAD CLEARING	214,381	338,739	240,732	362,615	121,883	50.63%
Expenses Total	6,911,760	7,967,056	8,729,679	9,485,653	755,974	8.66%
Excess Revenue over Expenditures	1,488,862	232,224	(958,151)	(1,531,466)	(573,315)	59.84%

Health Department

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	374,278	363,459	257,519	259,220	(1,701)	-0.66%
INTERGOVT REVENUE	3,295,655	3,214,811	3,083,291	1,957,106	(1,126,185)	-36.53%
LICENSES & PERMITS	364,115	414,872	413,122	642,726	229,604	55.58%
MISC REVENUES	61,236	23,777	18,461	17,800	-661	-3.58%
Revenue Total	4,095,284	4,016,919	3,772,393	2,876,852	(895,541)	-23.74%
Expenses						
SALARIES & BEN	4,881,910	4,715,733	5,182,720	4,414,193	(768,527)	-14.83%
OPERATING EXP	948,149	985,904	900,799	984,011	83,212	9.24%
CAPITAL	44,362	15,076	28,000	0	(28,000)	-100.00%
Expenses Total	5,874,421	5,716,714	6,111,519	5,398,204	(713,315)	-11.67%
Excess Revenue over Expenditures	(1,779,137)	(1,699,795)	(2,339,126)	(2,521,352)	(182,226)	7.79%

Health Department

Summary by Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
ADMINISTRATION	30,934	34,166	0	55,000	55,000	
HEALTH PLANNING & DEVELOP	419,415	600,731	449,027	509,711	60,684	13.51%
CHILD HEALTH	2,661,656	2,335,343	1,895,770	770,119	(1,125,651)	-59.38%
COMMUNITY HEALTH NURSING	85,562	176,462	475,808	481,368	5,560	1.17%
IMMUNIZTN/COMMUNITY HLTH	139,085	197,505	292,733	283,800	(8,933)	-3.05%
EMERGENCY MEDICAL SERVICE	7,779	0	0	0	0	
ENVIRONMENTAL HEALTH	541,507	638,039	594,055	776,854	182,799	30.77%
HOMEMAKERS/HOME HEALTH	209,347	34,673	65,000	0	(65,000)	-100.00%
Revenue Total	4,095,284	4,016,919	3,772,393	2,876,852	(895,541)	-23.74%
Expenses						
ADMINISTRATION	532,081	570,115	874,022	915,944	41,922	4.80%
HEALTH PLANNING & DEVELOP	329,329	581,783	436,030	613,712	177,682	40.75%
CHILD HEALTH	3,164,857	2,856,919	2,681,423	1,292,456	(1,388,967)	-51.80%
COMMUNITY HEALTH NURSING	149,411	116,773	246,904	707,753	460,849	186.65%
IMMUNIZTN/COMMUNITY HLTH	621,577	729,242	848,811	990,318	141,507	16.67%
EMERGENCY MEDICAL SERVICE	7,779	0	0	0	0	
ENVIRONMENTAL HEALTH	703,701	811,915	959,329	878,021	(81,308)	-8.48%
HOMEMAKERS/HOME HEALTH	365,687	49,967	65,000	0	(65,000)	-100.00%
Expenses Total	5,874,421	5,716,714	6,111,519	5,398,204	(713,315)	-11.67%
Excess Revenue over Expenditures	(1,779,136)	(1,699,795)	(2,339,126)	(2,521,352)	(182,226)	7.79%

Human Services Administration (DHS)

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
INTERGOVT REVENUE	134,412	110,693	116,000	116,000	0	0.00%
MISC REVENUES	327	716	0	0	0	0.00%
Revenue Total	134,739	111,409	116,000	116,000	0	0.00%
Expenses						
OPERATING EXP	290,630	257,947	335,225	335,050	(175)	-0.05%
CAPITAL	11,948	9,167	10,000	10,000	0	0.00%
Expenses Total	302,578	267,115	345,225	345,050	(175)	-0.05%
Excess Revenue over Expenditures	(167,839)	(155,705)	(229,225)	(229,050)	175	-0.08%

Human Resources

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
REVENUES	205	100	0	0	0	
Revenue Total	205	100	0	0	0	
Expenses						
SALARIES & BEN	223,608	242,657	278,089	278,695	606	0.22%
OPERATING EXP	21,397	26,676	31,340	20,000	(11,340)	-36.18%
CAPITAL	5,175	5,157	2,800	0	(2,800)	-100.00%
Expenses Total	250,180	274,490	312,229	298,695	(13,534)	-4.33%
Excess Revenue over Expenditures	(249,975)	(274,390)	(312,229)	(298,695)	13,534	-4.33%

Information Technology

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	179,955	136,924	123,250	123,500	250	0.20%
MISC REVENUES	0	30,000	0	0	0	
Revenue Total	179,955	166,924	123,250	123,500	250	0.20%
Expenses						
SALARIES & BEN	373,393	394,325	410,145	426,613	16,468	4.02%
OPERATING EXP	440,823	468,939	527,655	524,750	(2,905)	-0.55%
CAPITAL	41,366	83,612	111,823	128,022	16,199	14.49%
Expenses Total	855,581	946,875	1,049,623	1,079,385	29,762	2.84%
Excess Revenue over Expenditures	(675,626)	(779,951)	(926,373)	(955,885)	(29,512)	3.19%

Summary by Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
ADMINISTRATION	0	30,000	0	0	0	
GEOGRAPHIC INFO SYSTEM	436	718	250	500	250	100.00%
SYSTEMS DEVELOPMENT	2,326	1,369	2,500	2,500	0	0.00%
OPERATIONS	177,194	134,838	120,500	120,500	0	0.00%
Revenue Total	179,955	166,924	123,250	123,500	250	0.20%
Expenses						
ADMINISTRATION	131,058	137,767	142,273	146,880	4,607	3.24%
GEOGRAPHIC INFO SYSTEM	0	5,979	25,000	27,500	2,500	10.00%
SYSTEMS DEVELOPMENT	99,490	105,610	111,481	116,875	5,394	4.84%
OPERATIONS	625,034	697,519	770,869	788,130	17,261	2.24%
Expenses Total	855,581	946,875	1,049,623	1,079,385	29,762	2.84%
Excess Revenue over Expenditures	(675,626)	(779,951)	(926,373)	(955,885)	(29,512)	3.19%

Juvenile Court Services

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
INTERGOVT REVENUE	174,282	84,041	70,000	70,000	0	0.00%
MISC REVENUES	595	613	0	0	0	
Revenue Total	174,877	84,654	70,000	70,000	0	0.00%
Expenses						
OPERATING EXP	712,187	649,575	801,000	767,600	(33,400)	-4.17%
Expenses Total	712,187	649,575	801,000	767,600	(33,400)	-4.17%
Excess Revenue over Expenditures	(537,310)	(564,920)	(731,000)	(697,600)	33,400	-4.57%

Maintenance Department

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	8,742	6,652	6,900	6,900	0	0.00%
INTERGOVT REVENUE	253,456	227,243	148,300	161,100	12,800	8.63%
MISC REVENUES	116,707	130,676	97,706	10,805	(86,901)	-88.94%
USE OF MONEY & PROPERTY	0	74	0	0	0	
Revenue Total	378,905	364,645	252,906	178,805	(74,101)	-29.30%
Expenses						
SALARIES & BEN	573,383	624,468	655,626	677,034	21,408	3.27%
OPERATING EXP	855,583	877,015	843,762	843,762	0	0.00%
CAPITAL	160,876	47,719	454,806	25,600	(429,206)	-94.37%
Expenses Total	1,589,843	1,549,202	1,954,194	1,546,396	(407,798)	-20.87%
Excess Revenue over Expenditures	(1,210,937)	(1,184,557)	(1,701,288)	(1,367,591)	333,697	-19.61%

Maintenance Department

Summary by Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
ADMINISTRATION	13,500	10,800	10,800	10,800	0	0.00%
COURTHOUSE	15,901	22,981	620	620	0	0.00%
COUNTY PROPERTY/LOTS	461	1,335	300	200	(100)	-33.33%
JAIL	10,447	10,912	11,000	11,000	0	0.00%
COUNTRY VIEW	91,243	96,912	86,801	0	(86,801)	-100.00%
PINECREST	247,354	221,702	143,385	156,185	12,800	8.93%
Revenue Total	378,905	364,642	252,906	178,805	(74,101)	-29.30%
Expenses						
ADMINISTRATION	165,751	171,045	186,086	194,852	8,766	4.71%
COURTHOUSE	471,010	393,435	750,322	434,520	(315,802)	-42.09%
JUVENILE COURT BLDG	23,328	28,034	25,760	25,760	0	0.00%
COUNTY PROPERTY/LOTS	62,458	20,684	16,850	16,850	0	0.00%
PARKING 315 E 7TH STREET	1,796	2,931	3,850	3,850	0	0.00%
JAIL	500,152	539,491	499,745	589,009	89,264	17.86%
COUNTRY VIEW	91,243	95,930	86,801	0	(86,801)	-100.00%
PINECREST	274,105	297,653	384,780	281,555	(103,225)	-26.83%
Expenses Total	1,589,843	1,549,202	1,954,194	1,546,396	(407,798)	-20.87%
Excess Revenue over Expenditures	(1,210,937)	(1,184,560)	(1,701,288)	(1,367,591)	333,697	-19.61%

Medical Examiner

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
INTERGOVT REVENUE	22,453	16,638	13,000	13,000	0	0.00%
Revenue Total	22,453	16,638	13,000	13,000	0	0.00%
Expenses						
OPERATING EXP	237,758	255,050	220,050	249,550	29,500	13.41%
Expenses Total	237,758	255,050	220,050	249,550	29,500	13.41%
Excess Revenue over Expenditures	(215,305)	(238,413)	(207,050)	(236,550)	(29,500)	14.25%

Recorder's Office

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	875,861	854,801	899,300	890,550	(8,750)	-0.97%
MISC REVENUES	1,604	932	2,000	1,400	(600)	-30.00%
USE OF MONEY & PROPERTY	1,432	3,227	2,500	3,300	800	32.00%
Revenue Total	878,897	858,960	903,800	895,250	(8,550)	-0.95%
Expenses						
SALARIES & BEN	617,177	627,327	706,642	735,494	28,852	4.08%
OPERATING EXP	60,131	60,052	64,650	61,550	(3,100)	-4.80%
CAPITAL	0	0	0	0	0	
Expenses Total	677,308	687,380	771,292	797,044	25,752	3.34%
Excess Revenue over Expenditures	201,589	171,580	132,508	98,206	(34,302)	-25.89%

Summary By Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
REAL ESTATE	711,027	706,924	701,000	721,300	20,300	2.90%
VITAL STATISTICS	35,165	34,040	40,000	37,000	(3,000)	-7.50%
PASSPORTS	121,636	107,605	145,000	125,000	(20,000)	-13.79%
BOATS	4,390	3,413	10,500	4,900	(5,600)	-53.33%
SNOWMOBILES/ATV	5,954	6,378	6,500	6,300	(200)	-3.08%
LICENSES	725	600	800	750	(50)	-6.25%
Revenue Total	878,897	858,960	903,800	895,250	(8,550)	-0.95%
Expenses					0	
ADMINISTRATION	674,278	684,316	763,892	793,744	29,852	3.91%
REAL ESTATE	12	0	0	0	0	
VITAL STATISTICS	492	0	800	500	(300)	-37.50%
PASSPORTS	2,526	3,064	2,600	2,800	200	7.69%
BOATS	0	0	4,000	0	(4,000)	-100.00%
Expenses Total	677,308	687,380	771,292	797,044	25,752	3.34%
Excess Revenue over Expenditures	201,589	171,580	132,508	98,206	(34,302)	-25.89%

Recorder's Office

Record Management Fund Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
REVENUES	23,727	22,162	25,000	24,000	(1,000)	-4.00%
Revenue Total	23,727	22,162	25,000	24,000	(1,000)	-4.00%
Expenses						
OPERATING EXP	26,351	32,213	25,200	24,000	(1,200)	-4.76%
Expenses Total	26,351	32,213	25,200	24,000	(1,200)	-4.76%
Excess Revenue over Expenditures	(2,625)	(10,052)	(200)	0	200	-100.00%

Sheriff's Office

General Fund Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	807,783	931,419	825,221	778,540	(46,681)	-5.66%
INTERGOVT REVENUE	468,148	508,988	523,247	529,373	6,126	1.17%
MISC REVENUES	202,569	189,681	203,065	203,899	834	0.41%
OTHER FINANCING SOURCES	6,761	0	3,553	3,553	0	0.00%
USE OF MONEY & PROPERTY	285	268	325	325	0	0.00%
Revenue Total	1,485,546	1,630,356	1,555,411	1,515,690	(39,721)	-2.55%
Expenses						
SALARIES & BEN	8,943,761	9,226,784	9,884,245	10,928,574	1,044,329	10.57%
OPERATING EXP	2,648,943	2,657,063	2,891,395	2,811,474	(79,921)	-2.76%
CAPITAL	934,846	1,982,447	238,654	281,000	42,346	17.74%
Expenses Total	12,527,550	13,866,295	13,014,294	14,021,048	1,006,754	7.74%
Excess Revenue over Expenditures	(11,042,004)	(12,235,939)	(11,458,883)	(12,505,358)	(1,046,475)	9.13%

Rural Fund Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
INTGOVT REVENUE	764	0	25,366	0	(25,366)	-100.00%
Revenue Total	764	0	25,366	0	(25,366)	-100.00%
Expenses						
SALARIES & BEN	1,792,287	1,842,868	1,952,483	1,631,055	(321,428)	-16.46%
OPERATING EXP	0	0	0	239,238	239,238	
Expenses Total	1,792,287	1,842,868	1,952,483	1,870,293	(82,190)	-4.21%
Excess Revenue over Expenditures	(1,791,523)	(1,842,868)	(1,927,117)	(1,870,293)	56,824	-2.95%

Sheriff's Office

General Fund Summary by Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
ADMINISTRATION	120,069	88,732	111,334	97,650	(13,684)	-12.29%
COURTHOUSE	363,011	388,241	381,322	350,000	(31,322)	-8.21%
PATROL	131,495	148,215	113,510	136,031	22,521	19.84%
K-9	16,983	16,797	9,822	9,822	0	0.00%
COMMUNITY SERV-LAW ENFORC	33,047	26,732	31,683	31,683	0	0.00%
TRAINING FACILITY	3,500	3,506	3,333	3,333	0	0.00%
TRICOUNTY DRUG TASK FORCE	61,250	55,165	53,920	53,920	0	0.00%
JAIL	384,575	439,760	464,213	447,849	(16,364)	-3.53%
CIVIL	320,588	403,577	330,872	330,000	(872)	-0.26%
SPECIAL SERVICES	17,742	15,100	14,853	14,853	0	0.00%
FORFEITED PROPERTY	23,501	43,554	27,826	27,826	0	0.00%
TRAFFIC SAFETY	9,784	979	12,723	12,723	0	0.00%
Revenue Total	1,485,546	1,630,356	1,555,411	1,515,690	(39,721)	-2.55%
Expenses						
ADMINISTRATION	290,609	252,880	282,043	318,293	36,250	12.85%
COURTHOUSE	882,905	323,095	304,759	324,572	19,813	6.50%
PATROL	373,187	539,754	364,970	955,137	590,167	161.70%
K-9	6,665	6,249	10,380	10,380	0	0.00%
COMMUNITY SERV-LAW ENFORC	21,879	6,829	9,845	9,845	0	0.00%
TACTICAL	8,725	13,988	16,200	19,529	3,329	20.55%
TRAINING FACILITY	0	(98)	0	9,000	9,000	
DETECTIVES	387,494	417,716	418,622	406,201	(12,421)	-2.97%
TRICOUNTY DRUG TASK FORCE	113,539	125,141	129,041	130,475	1,434	1.11%
JAIL	9,014,709	10,571,914	9,825,838	10,372,427	546,589	5.56%
COMMUNICATIONS	197,207	204,268	230,890	0	(230,890)	-100.00%
CIVIL	951,636	1,053,722	1,114,435	1,144,255	29,820	2.68%
SPECIAL SERVICES	241,743	249,390	274,564	288,574	14,010	5.10%
FORFEITED PROPERTY	2,908	61,966	4,221	9,221	5,000	118.46%
TRAFFIC SAFETY	10,342	1,583	10,554	0	(10,554)	-100.00%
COURT RELATED EXPENSE	24,002	37,898	17,932	23,139	5,207	29.04%
Expenses Total	12,527,550	13,866,295	13,014,294	14,021,048	1,006,754	7.74%
Excess Revenue over Expenditures	11,042,004	12,235,938	11,458,883	12,505,358	1,046,475	9.13%

Sheriff's Office

Rural Fund Summary by Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
PATROL	764	0	25,366	0	(25,366)	-100.00%
Revenue Total	764	0	25,366	0	(25,366)	-100.00%
Expenses						
PATROL	1,792,287	1,842,868	1,952,483	1,631,055	(321,428)	-16.46%
COMMUNICATIONS	0	0	0	239,238	239,238	
Expenses Total	1,792,287	1,842,868	1,952,483	1,870,293	(82,190)	-4.21%
Excess Revenue over Expenditures	(1,791,523)	(1,842,868)	(1,927,117)	(1,870,293)	56,824	-2.95%

Jail Commissary Fund Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
REVENUES	310,529	344,536	300,000	300,000	0	0.00%
Revenue Total	310,529	344,536	300,000	300,000	0	0.00%
Expenses						
SALARIES & BENEFITS	34,455	35,351	40,559	42,375	1,816	4.48%
OPERATING EXP	182,044	190,184	185,330	182,260	(3,070)	-1.66%
CAPITAL	0	20,836	41,000	10,900	(30,100)	-73.41%
Expenses Total	216,499	246,371	266,889	235,535	(33,170)	-12.43%
Excess Revenue over Expenditures	94,030	98,165	33,111	64,465	31,354	94.69%

Social Services

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	702	368	500	500	0	0.00%
INTERGOVT REVENUE	510	425	500	500	0	0.00%
MISC REVENUES	4,128	8,491	4,500	4,500	0	0.00%
Revenue Total	5,340	9,284	5,500	5,500	0	0.00%
Expenses						
SALARIES & BEN	55,569	59,473	61,893	63,772	1,879	3.04%
OPERATING EXP	549,856	589,696	660,778	703,709	42,931	6.50%
CAPITAL	0	0	0	3,000	3,000	
Expenses Total	605,425	649,170	722,671	770,481	47,810	6.62%
Excess Revenue over Expenditures	(600,085)	(639,885)	(717,171)	(764,981)	(47,810)	6.67%

Summary By Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
GENERAL RELIEF	4,128	8,491	4,500	4,500	0	0.00%
LOCAL HOSPITAL SERVICES	1,212	793	1,000	1,000	0	0.00%
Revenue Total	5,340	9,284	5,500	5,500	0	0.00%
Expenses						
ADMINISTRATION	128,612	134,719	139,571	146,981	7,410	5.31%
GENERAL RELIEF	444,256	488,223	533,100	581,500	48,400	9.08%
LOCAL HOSPITAL SERVICES	32,557	26,228	50,000	42,000	(8,000)	-16.00%
Expenses Total	605,425	649,170	722,671	770,481	47,810	6.62%
Excess Revenue over Expenditures	(600,085)	(639,885)	(717,171)	(764,981)	(47,810)	6.67%

Treasurer's Office

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
CHARGES FOR SERVICES	1,347,460	1,402,202	1,298,330	1,315,255	16,925	1.30%
MISC REVENUES	14,748	12,285	12,450	12,350	(100)	-0.80%
USE OF MONEY & PROPERTY	309,324	537,581	403,000	603,000	200,000	49.63%
Revenue Total	1,671,532	1,952,068	1,713,780	1,930,605	216,825	12.65%
Expenses						
SALARIES & BEN	1,277,003	1,379,937	1,449,756	1,545,528	95,772	6.61%
OPERATING EXP	54,694	50,910	74,150	74,150	0	0.00%
CAPITAL	0	4,918	0	0	0	
Expenses Total	1,331,697	1,435,765	1,523,906	1,619,678	95,772	6.28%
Excess Revenue over Expenditures	339,835	516,303	189,874	310,927	121,053	63.75%

Summary by Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
ADMINISTRATION	14,146	11,675	11,450	11,675	225	1.97%
FINANCIAL SERV/ACCOUNT	30	0	100	0	(100)	-100.00%
TAX COLLECTIONS	490,260	750,471	538,900	734,100	195,200	36.22%
TITLE & REGISTRATION	1,167,096	1,189,922	1,163,330	1,184,830	21,500	1.85%
Revenue Total	1,671,532	1,952,068	1,713,780	1,930,605	216,825	12.65%
Expenses						
ADMINISTRATION	164,959	177,826	186,330	193,977	7,647	4.10%
FINANCIAL SERV/ACCOUNT	234,843	259,542	271,647	267,304	(4,343)	-1.60%
TAX COLLECTIONS	177,158	247,282	273,477	284,554	11,077	4.05%
TITLE & REGISTRATION	754,736	751,115	792,452	873,843	81,391	10.27%
Expenses Total	1,331,697	1,435,765	1,523,906	1,619,678	95,772	6.28%
Excess Revenue over Expenditures	339,835	516,303	189,874	310,927	121,053	63.75%

Veterans Affairs Department

Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
INTERGOVT REVENUE	10,000	9,575	4,800	0	(4,800)	-100.00%
MISC REVENUES	27,015	39,878	20,000	0	(20,000)	-100.00%
Revenue Total	37,015	49,453	24,800	0	(24,800)	-100.00%
Expenses						
SALARIES & BEN	176,509	288,817	319,217	332,883	13,666	4.28%
OPERATING EXP	117,394	133,290	147,630	103,250	(44,380)	-30.06%
CAPITAL	1,495	4,697	0	0	0	
Expenses Total	295,398	426,805	466,847	436,133	(30,714)	-6.58%
Excess Revenue over Expenditures	(258,383)	(377,352)	(442,047)	(436,133)	5,914	-1.34%

Summary by Program

	FY17 Actuals	FY18 Actuals	FY19 Adopted	FY20 Budget	\$ Change	% Change
Revenue						
ADMINISTRATION	254	1,004	0	0	0	
GRANTS	10,000	9,575	4,800	0	(4,800)	-100.00%
VETERANS EXPENSE	26,761	38,874	20,000	0	(20,000)	-100.00%
Revenue Total	37,015	49,453	24,800	0	(24,800)	-100.00%
Expenses						
ADMINISTRATION	194,573	310,269	330,797	346,133	15,336	4.64%
GRANTS	10,000	9,575	4,800	0	(4,800)	-100.00%
VETERANS EXPENSE	90,825	106,961	131,250	90,000	(41,250)	-31.43%
Expenses Total	295,398	426,805	466,847	436,133	(30,714)	-6.58%
Excess Revenue over Expenditures	(258,383)	(377,352)	(442,047)	(436,133)	5,914	-1.34%



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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 or more than twenty days prior to the hearing.

Black Hawk County Calendar Fiscal Year 2020 Budget

October-November, 2018	Meet with Board of Supervisors for Goals and Objectives
October, 2018	Budget Request Material Sent Out to Dept Heads / Elected Officials
December, 2018	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 19, 2018	Budget Finalized
Feb. 27 & 28, 2018	Budget Published
March 12, 2018	Budget Hearing
March 12, 2018	Budget Appropriated by Resolution
July 1, 2019	Fiscal Year 2020 Begins
December, 2019	Fall Budget Amendment (if necessary)
May, 2020	Final Budget Amendment (if necessary)
June 30, 2020	Fiscal Year 2020 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.