

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,

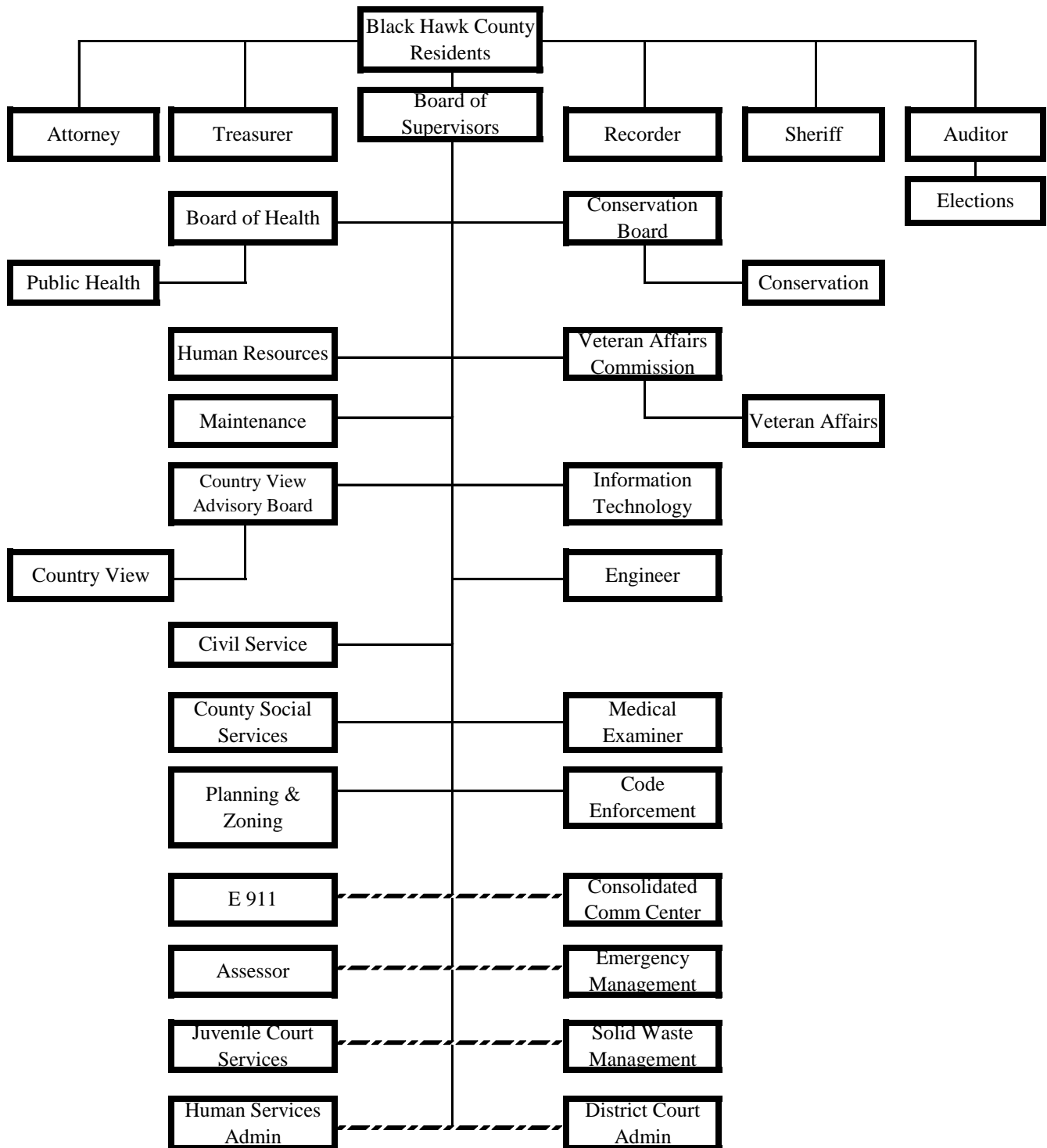


Susan Deaton, Finance Director

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.

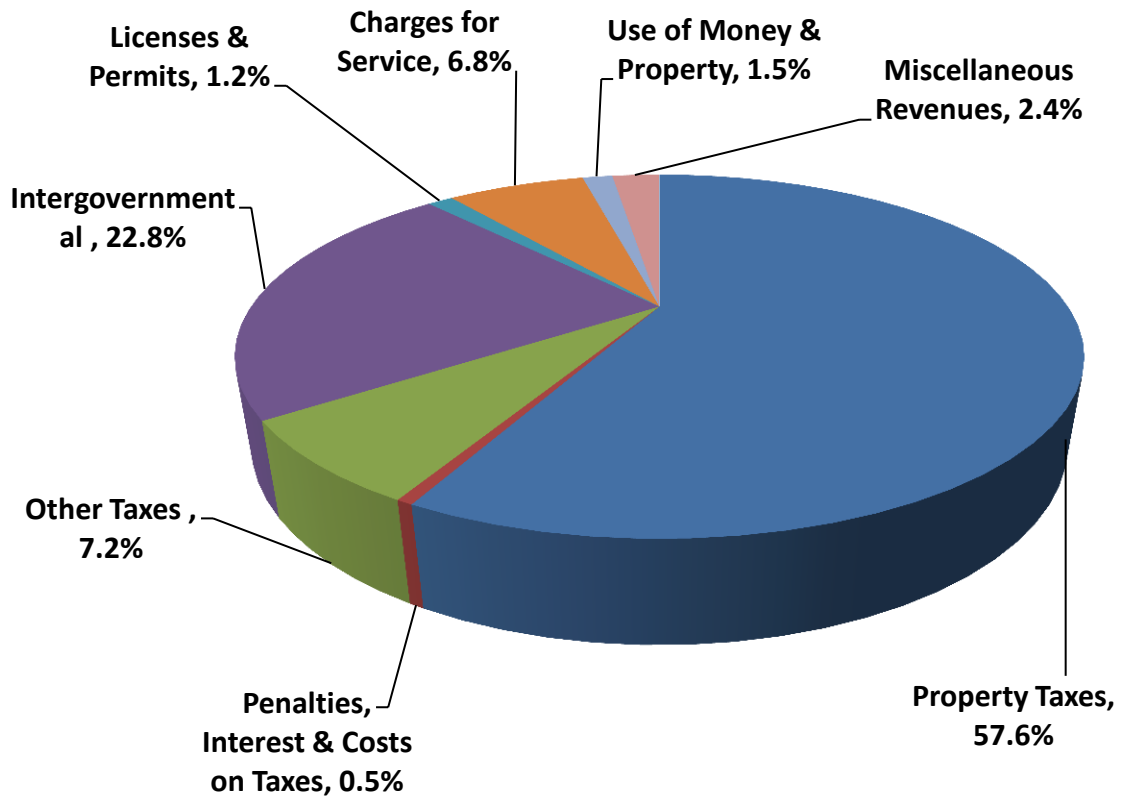
Property Tax is the largest source of revenue for Black Hawk County. Property Tax revenue comprises 57.6% of the annual revenues for the County. Property taxes decreased by \$501,318 or 1.4% from FY19. The countywide levy rate for FY20 will decrease by 39 cents to \$6.30 per thousand dollars of taxable 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.

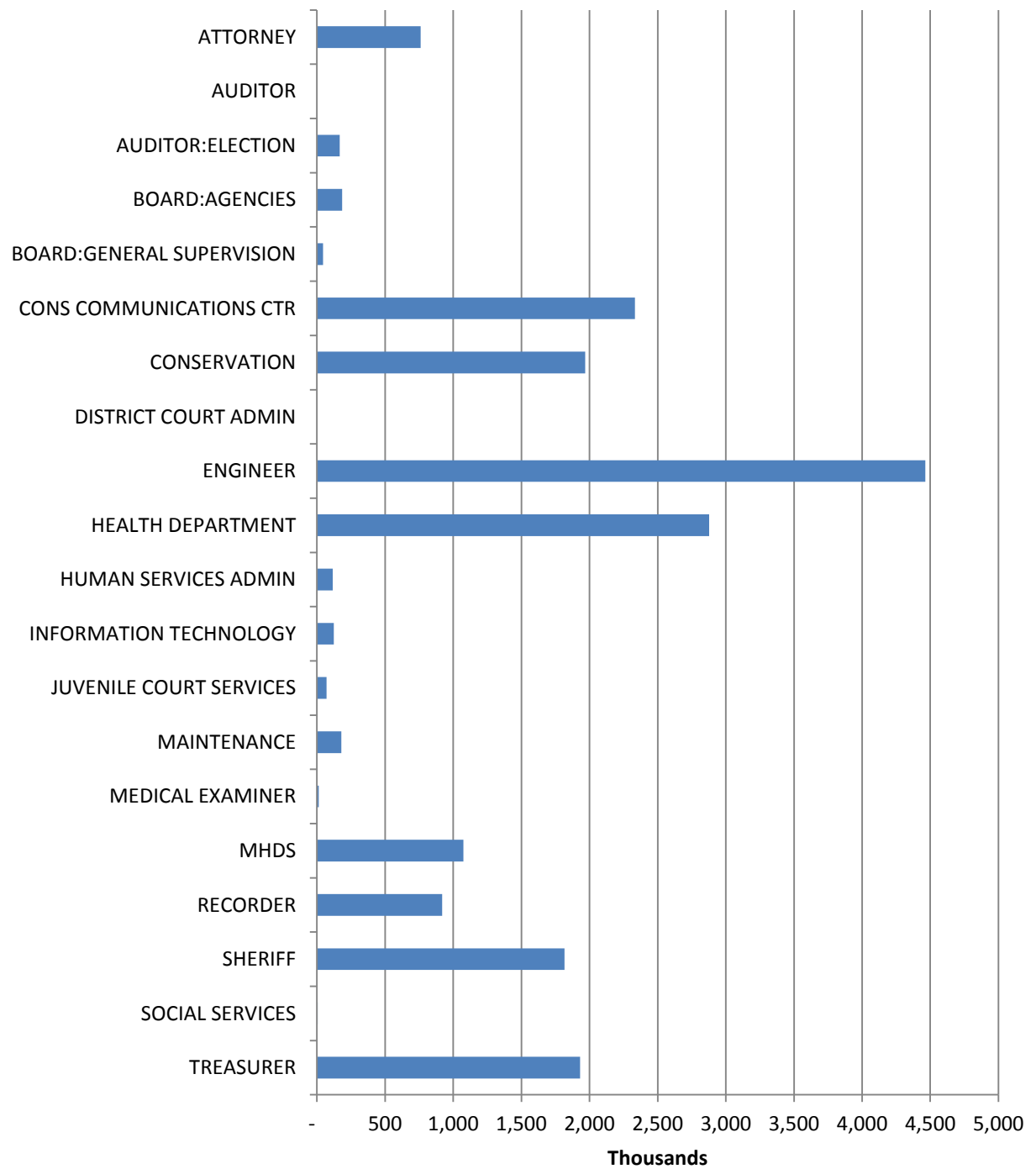
The remaining 19.6% of total revenues is made up of several other sources that include Penalties, Interest & Costs on Taxes \$322,000; Other County Taxes \$4,501,823; Licenses & Permits \$777,926; Charges for Service \$4,253,039; Use of Money & Property \$929,125; and Miscellaneous \$1,472,888.

| | 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.

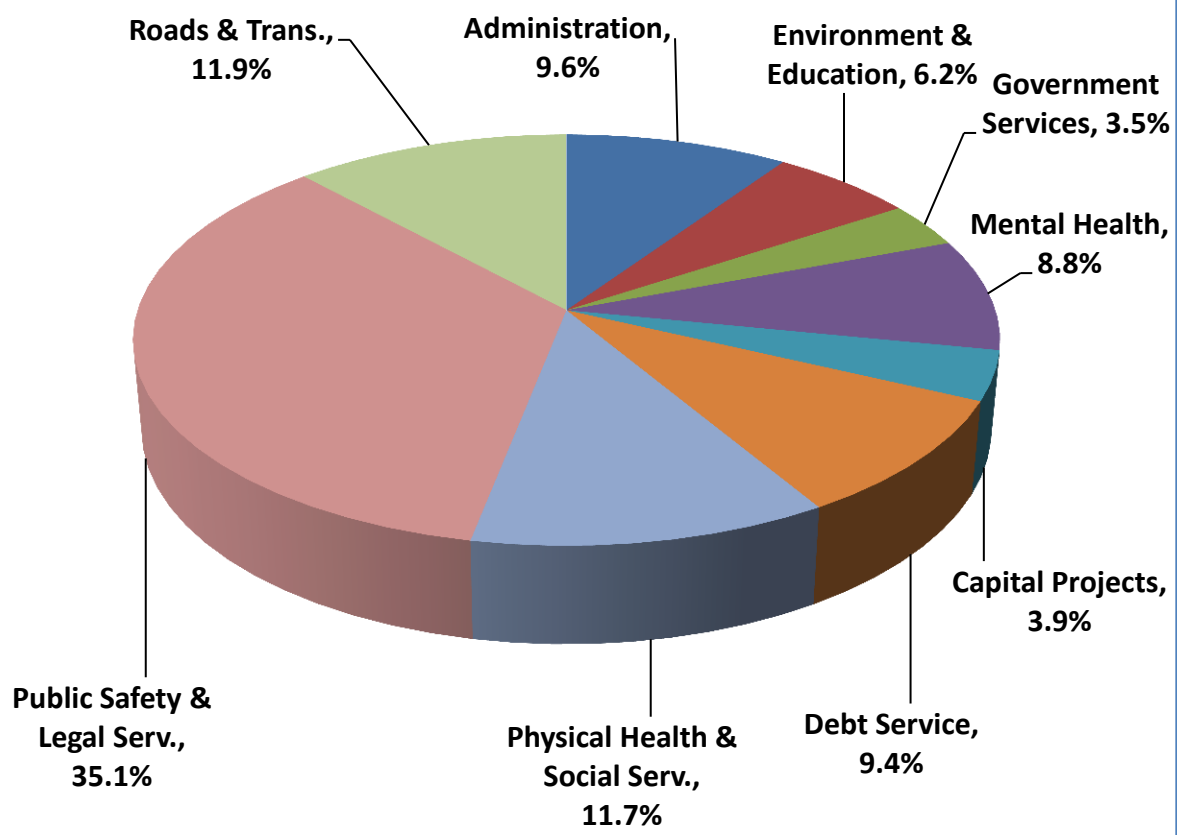
Budgeted expenditures for the Administration service area total \$6,237,904, a decrease of \$349,852 or 5.3%. This is mainly due to a decrease in capital expenditures in the Maintenance department. Administration expenditures comprise 9.6% of the total expenditure budget.

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.

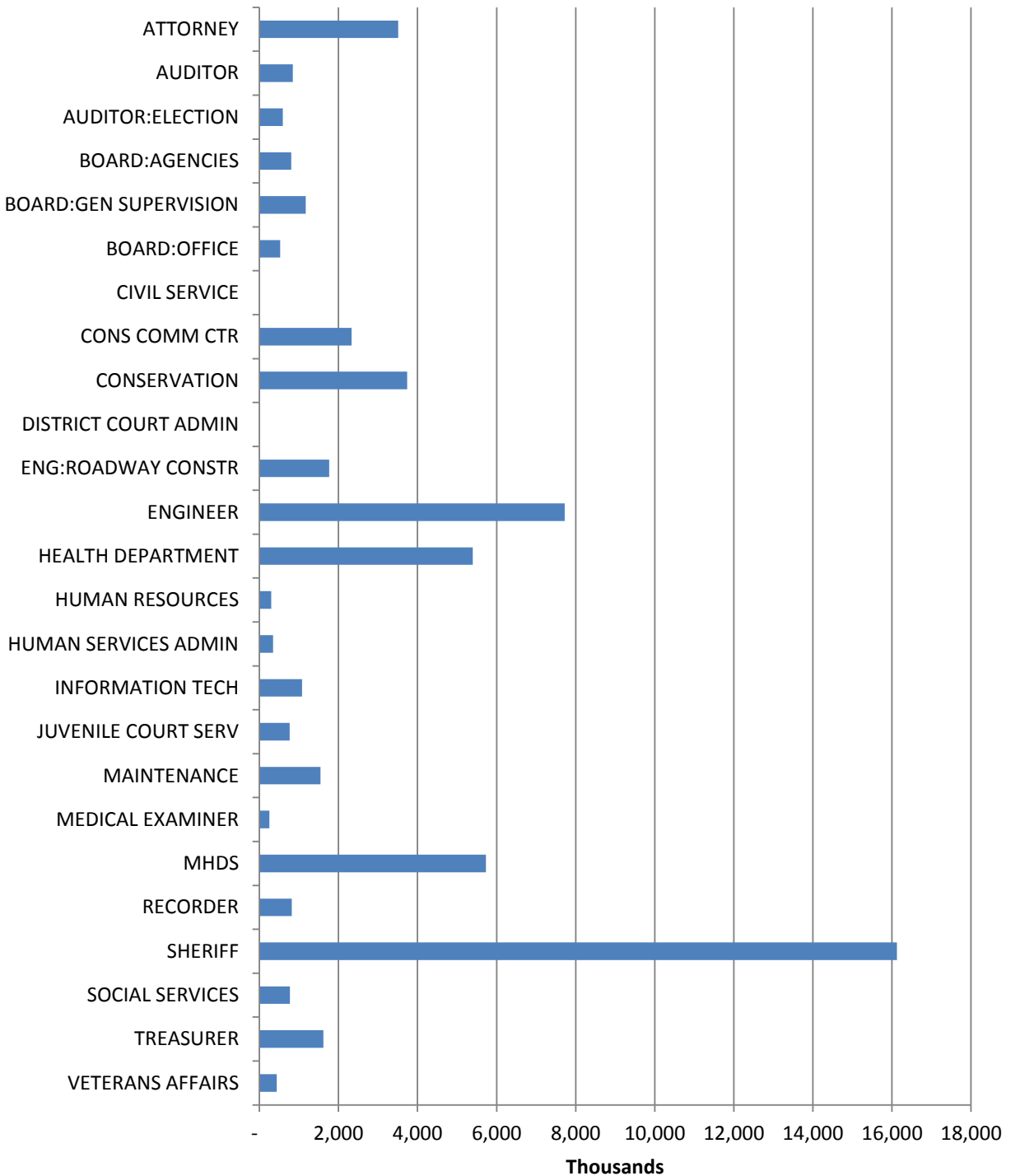
Capital Projects expenditures total \$2,527,553, a decrease of \$820,589 or 24.5% compared to FY19. Capital projects expenditures comprise 3.9% of total budgeted expenditures.

| 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% |
| Government 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

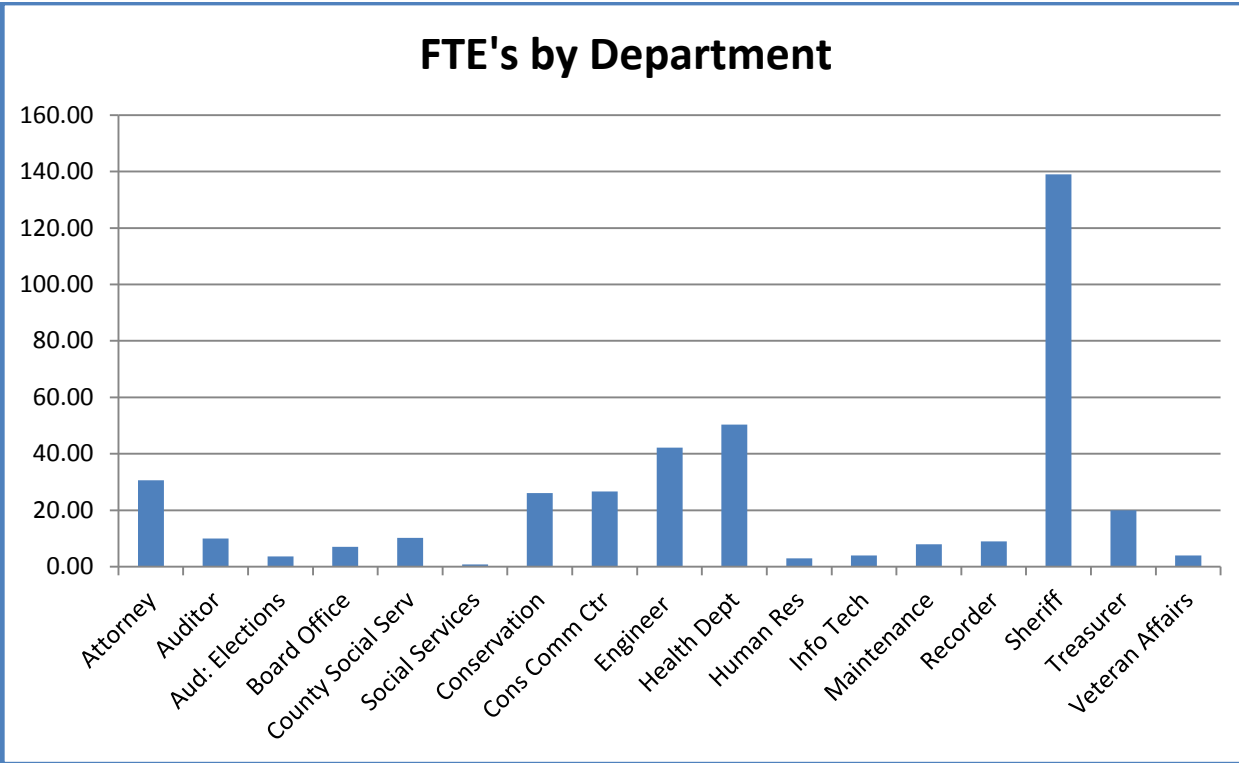
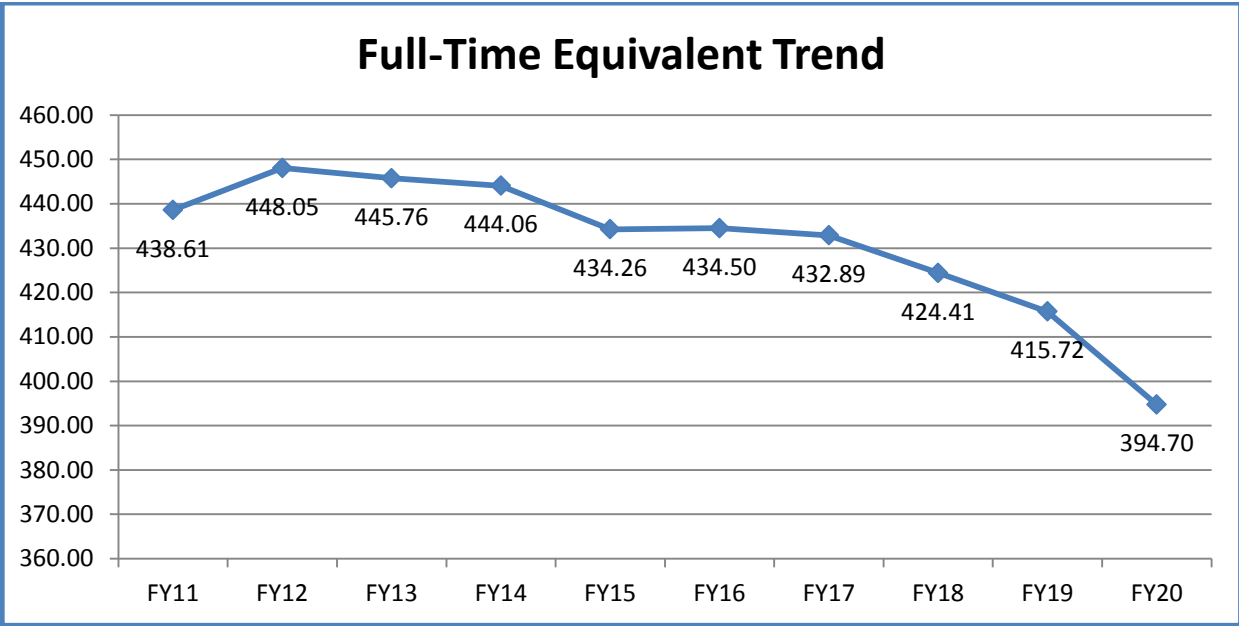


Full-Time Equivalents by Department (Excluding Country View Care Facility)

| 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:

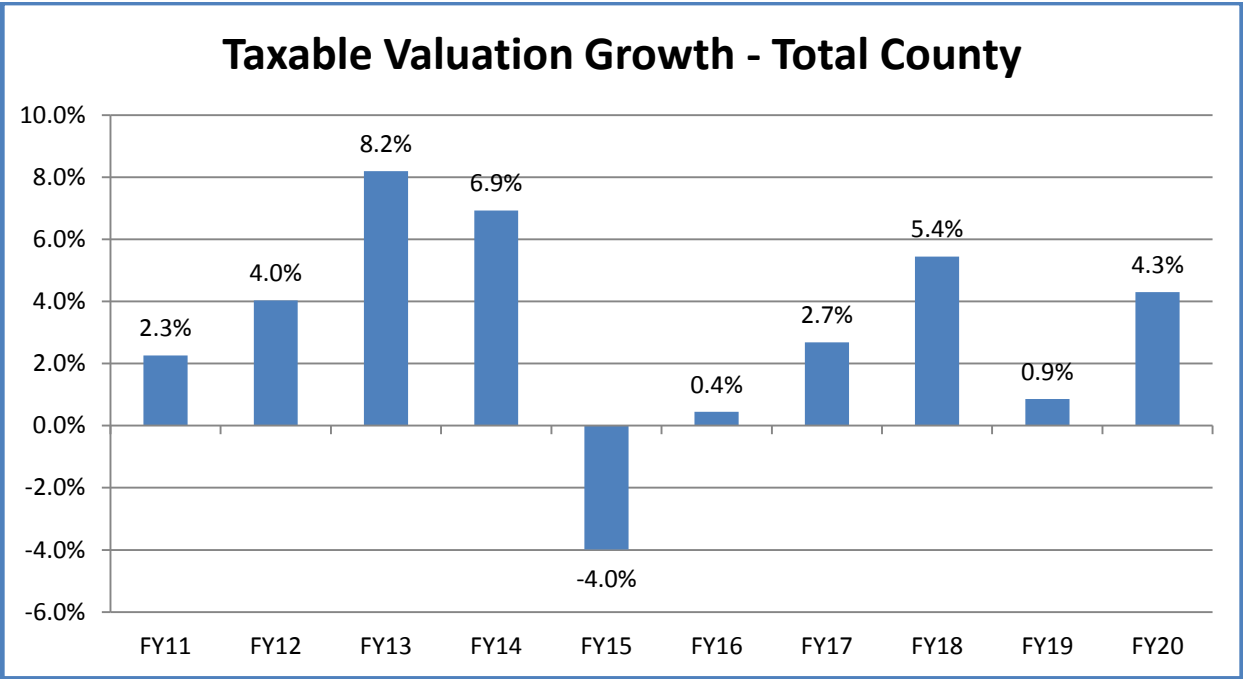
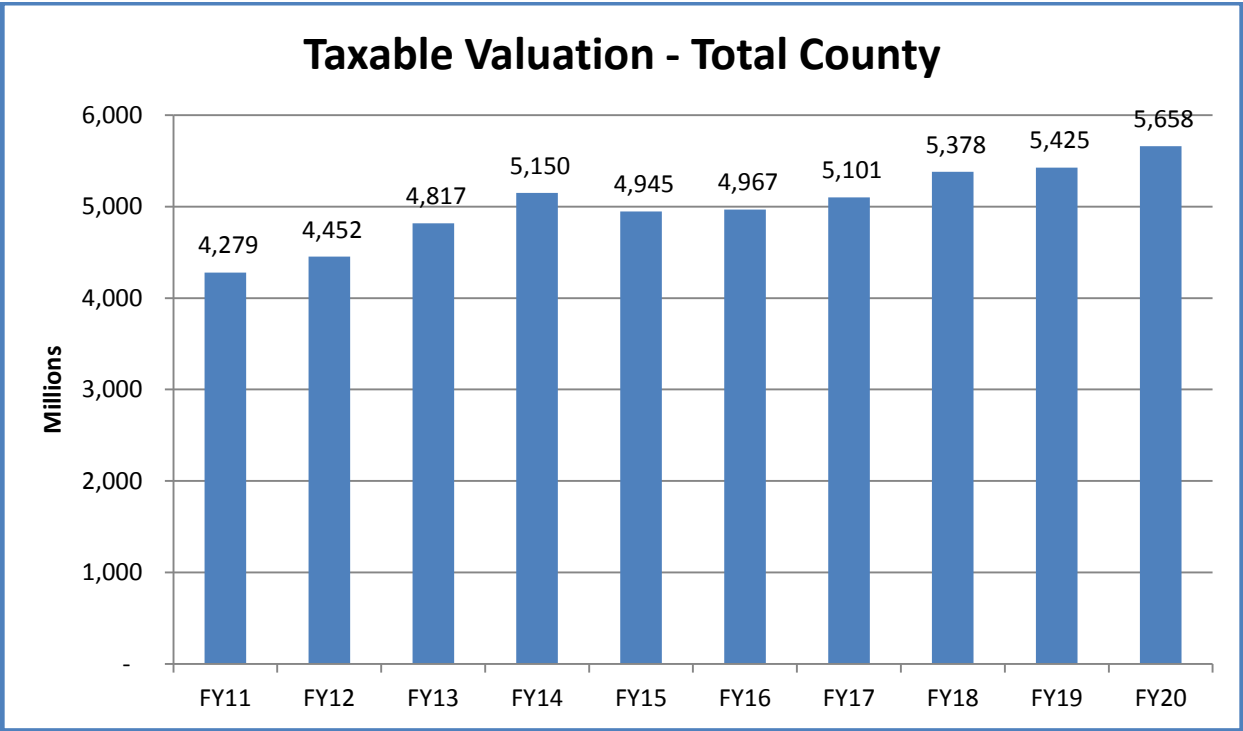
- County Social Services - decrease of one FTE.
- Civil Service - elimination of separate personnel director, administration will now be handled by HR department.
- Conservation - eliminate 1 part-time position and add 1 full-time position at increased pay grade.
- Health Department - net decrease of 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.



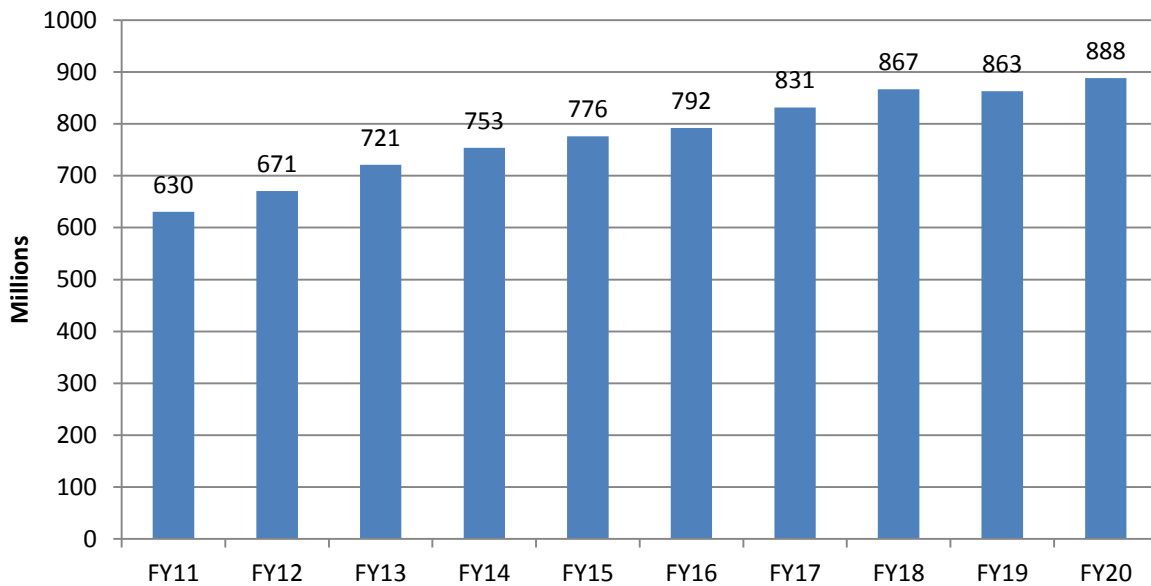
COMBINED STATEMENT OF FUNDS

| | 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% |

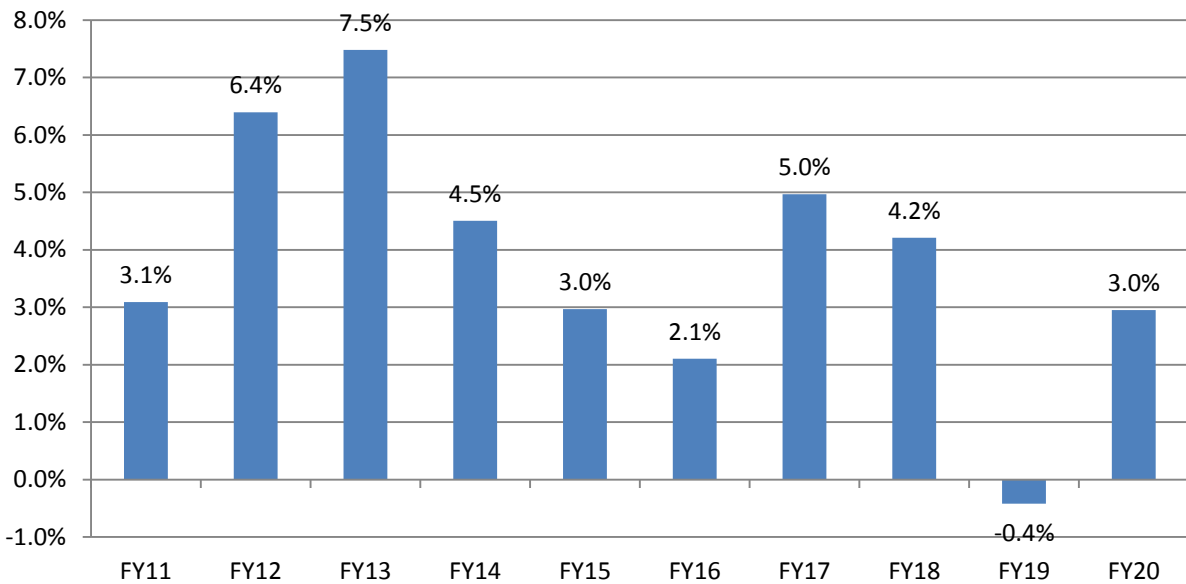
This statement includes all budgetary funds including the general fund, special revenue funds, debt service fund and capital projects fund. Individual fund summaries can be found in their corresponding section of this budget document (p.24-38)



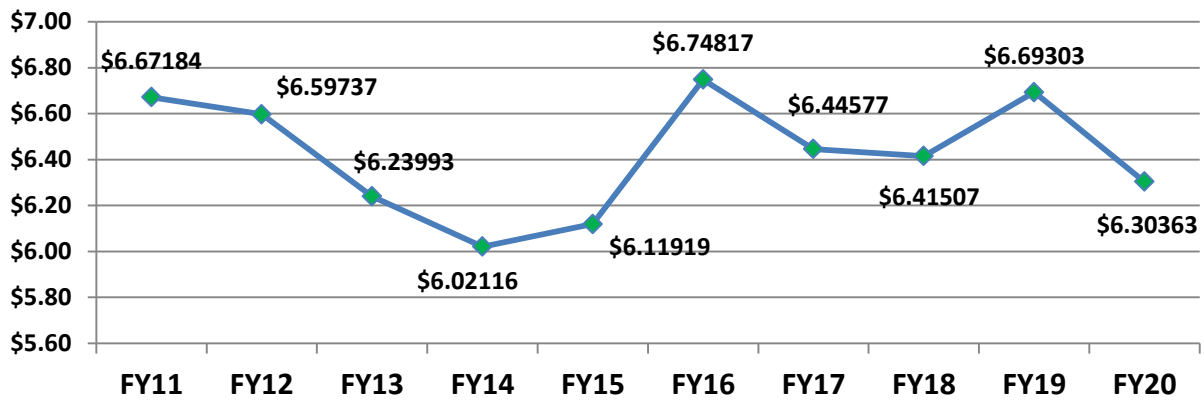
Taxable Valuation - Rural Only



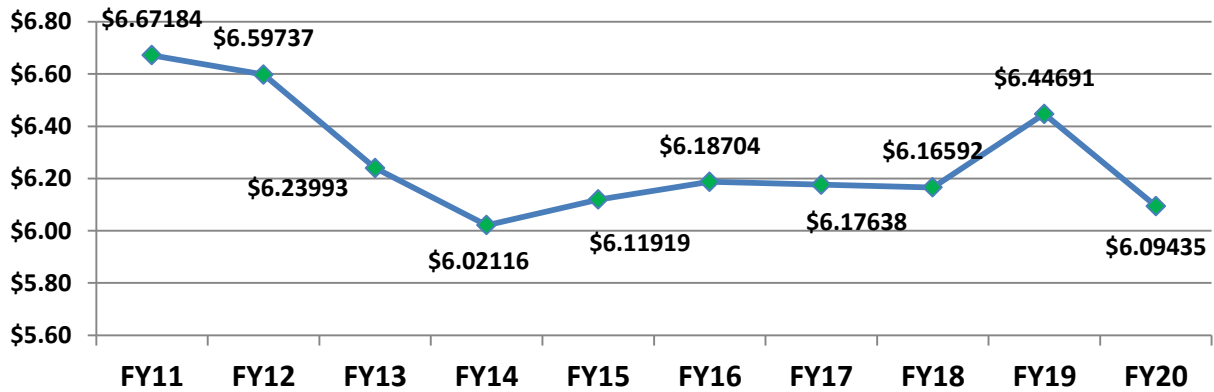
Taxable Valuation Growth - Rural Only



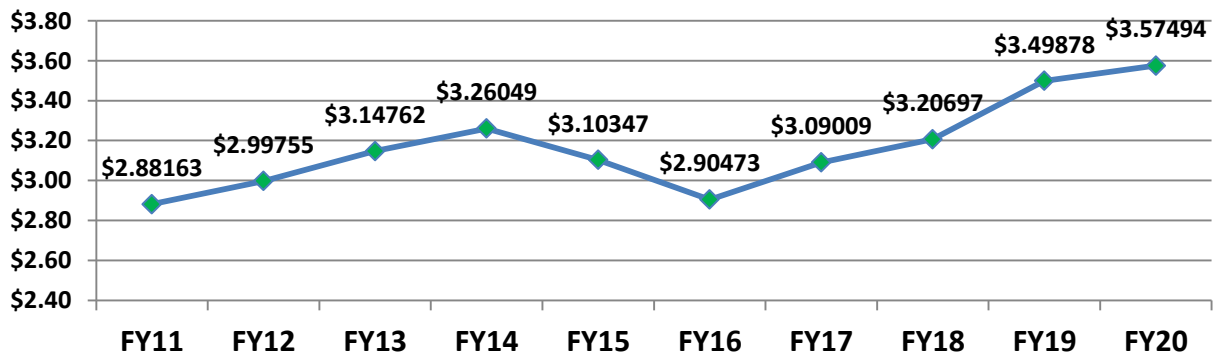
Countywide Tax Levy Trend (per \$1,000 of Taxable Property Valuation)



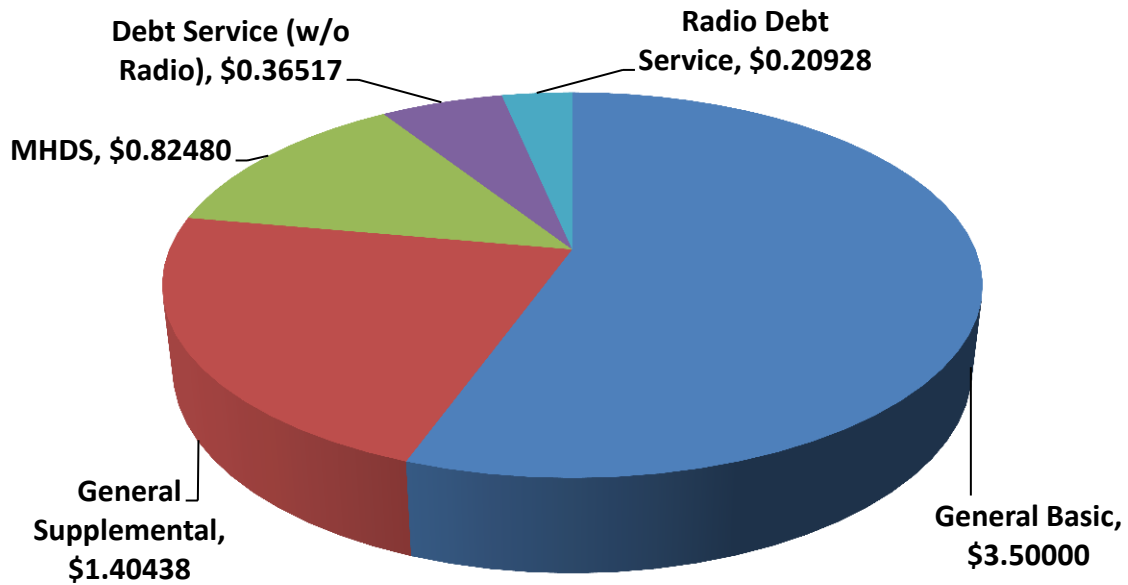
Countywide Tax Levy Trend (without Radio Debt) (per \$1,000 of Taxable Property Valuation)



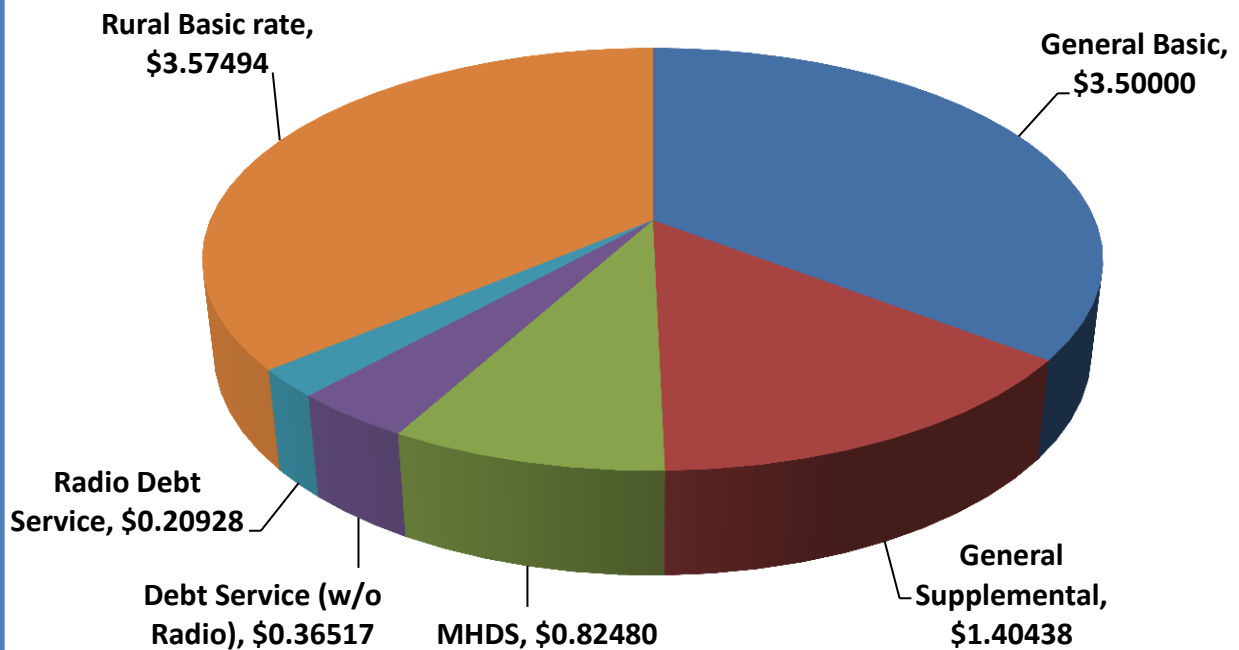
Rural Tax Levy Trend (per \$1,000 of Taxable Property Valuation)



Countywide Levy Composition of \$6.30363 (per \$1,000 of Taxable Property Valuation)



Unincorporated Levy Composition of \$9.87857 (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.

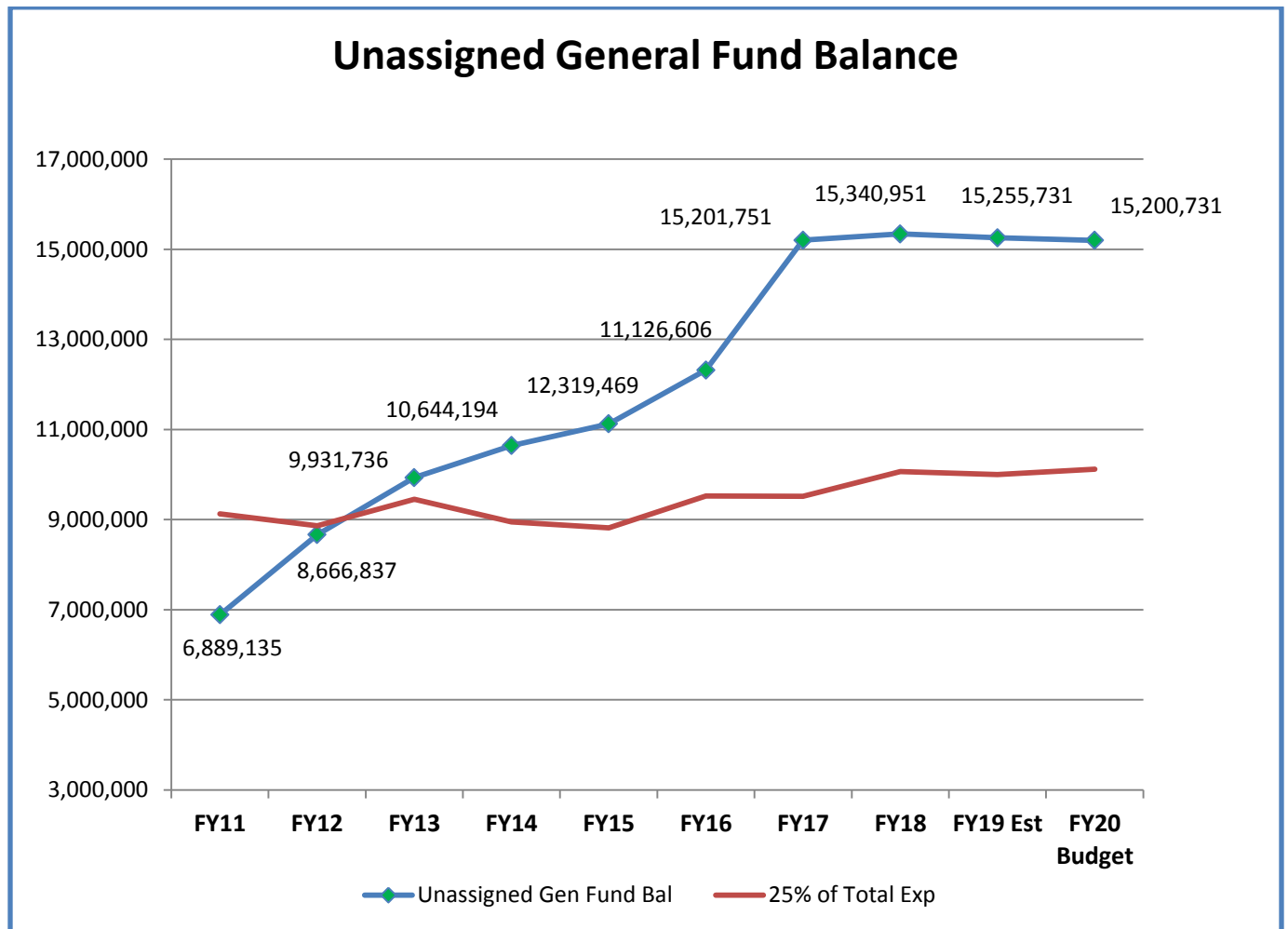
GENERAL FUND STATEMENT

| | 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 | <u>\$ 18,110,058</u> | <u>\$ 18,604,174</u> | <u>\$ 14,794,572</u> | <u>\$ 18,459,974</u> | <u>\$ 18,404,974</u> |

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.

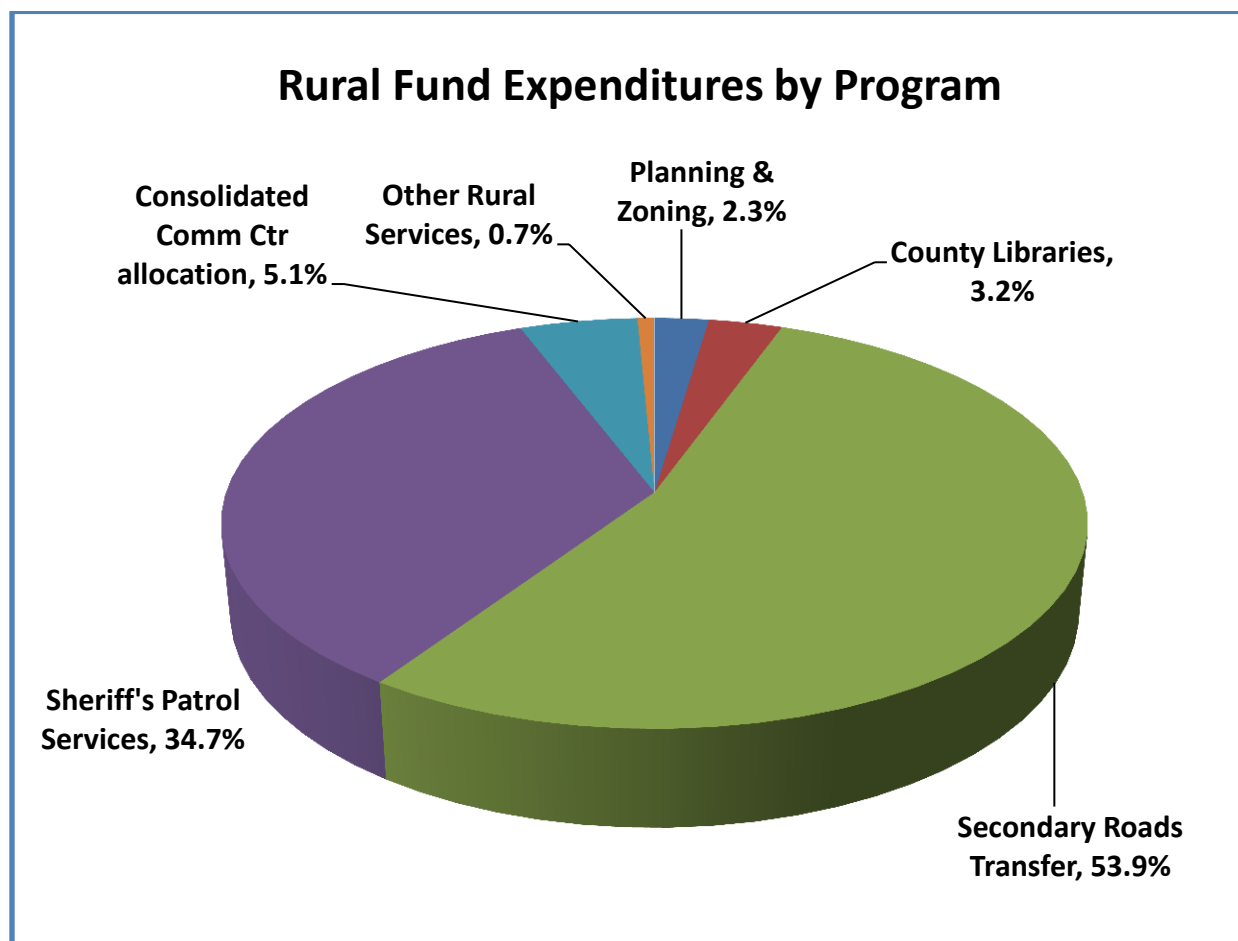
MH/DS FUND STATEMENT

| | 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 | <u>5,656,555</u> | <u>5,650,877</u> | <u>5,934,907</u> | <u>5,934,907</u> | <u>5,830,213</u> |
| Other Financing Sources: | | | | | |
| General Long-Term Debt Proceeds | - | - | - | - | - |
| Operating Transfers In | - | - | - | - | - |
| Proceeds of Fixed Asset Sales | - | - | - | - | - |
| Total Revenues & Other Sources | <u>\$ 5,656,555</u> | <u>\$ 5,650,877</u> | <u>\$ 5,934,907</u> | <u>\$ 5,934,907</u> | <u>\$ 5,830,213</u> |
| 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 | <u>6,290,031</u> | <u>6,387,385</u> | <u>6,466,300</u> | <u>6,466,300</u> | <u>5,729,038</u> |
| Other Financing Uses: | | | | | |
| Operating Transfers Out | - | - | - | - | - |
| Refunded Debt/Payments to Escrow | - | - | - | - | - |
| Total Expenditures & Other Uses | <u>\$ 6,290,031</u> | <u>\$ 6,387,385</u> | <u>\$ 6,466,300</u> | <u>\$ 6,466,300</u> | <u>\$ 5,729,038</u> |
| 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 | <u>2,109,525</u> | <u>1,476,049</u> | <u>532,611</u> | <u>739,541</u> | <u>208,148</u> |
| Fund balances, end of the year | <u>\$ 1,476,049</u> | <u>\$ 739,541</u> | <u>\$ 1,218</u> | <u>\$ 208,148</u> | <u>\$ 309,323</u> |

Rural Basic Fund Narrative

The Rural Basic Fund tax levy is used to provide rural county services as defined in Section 331.428 of the *Code of Iowa*. The Iowa Code defines rural services as those that “are primarily intended to benefit” rural residents. One of the main purposes of this fund is to provide for the transfer of funds to the Secondary Roads fund. Other uses include funding for the Sheriff’s patrol services, planning and zoning, and funding for libraries. 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 | <u>\$ 1,644,002</u> | <u>\$ 1,466,534</u> | <u>\$ 1,444,002</u> | <u>\$ 1,466,534</u> | <u>\$ 1,466,534</u> |

Secondary Roads Fund Narrative

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

The maximum levy amount from the general fund cannot exceed the equivalent of a property tax of approximately sixteen cents (\$.16875) per thousand dollars of taxable assessed value on all taxable property in the County. The 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 | <u>5,126,772</u> | <u>4,810,633</u> | <u>4,522,371</u> | <u>4,522,371</u> | <u>4,464,323</u> |
| 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 | <u>\$ 8,400,622</u> | <u>\$ 8,199,279</u> | <u>\$ 7,771,528</u> | <u>\$ 7,771,528</u> | <u>\$ 7,954,187</u> |
| EXPENDITURES & OTHER FINANCING USES | | | | | |
| Public Safety and Legal Services | - | - | - | - | - |
| Physical Health and Social Services | - | - | - | - | - |
| Mental Health, MR & DD | - | - | - | - | - |
| County Environment and Education | - | - | - | - | - |
| Roads & Transportation | 6,325,744 | 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 | <u>6,909,920</u> | <u>7,967,055</u> | <u>8,729,679</u> | <u>8,729,679</u> | <u>9,485,653</u> |
| Other Financing Uses: | | | | | |
| Operating Transfers Out | 323,680 | - | - | - | - |
| Refunded Debt/Payments to Escrow | - | - | - | - | - |
| Total Expenditures & Other Uses | <u>\$ 7,233,600</u> | <u>\$ 7,967,055</u> | <u>\$ 8,729,679</u> | <u>\$ 8,729,679</u> | <u>\$ 9,485,653</u> |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | <u>1,167,022</u> | <u>232,224</u> | <u>(958,151)</u> | <u>(958,151)</u> | <u>(1,531,466)</u> |
| Fund balances, beginning of the year | <u>3,202,645</u> | <u>4,369,667</u> | <u>2,854,382</u> | <u>4,601,891</u> | <u>3,643,740</u> |
| Fund balances, end of the year | <u>\$ 4,369,667</u> | <u>\$ 4,601,891</u> | <u>\$ 1,896,231</u> | <u>\$ 3,643,740</u> | <u>\$ 2,112,274</u> |

Other Special Revenue Funds Narrative

Resource Enhancement and Protection (REAP) Fund

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

Recorder's Record Management Fund

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

Jail Commissary Fund

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

Drainage District Fund

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

Conservation Trust Fund

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

Friends of Hartman Reserve Fund

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

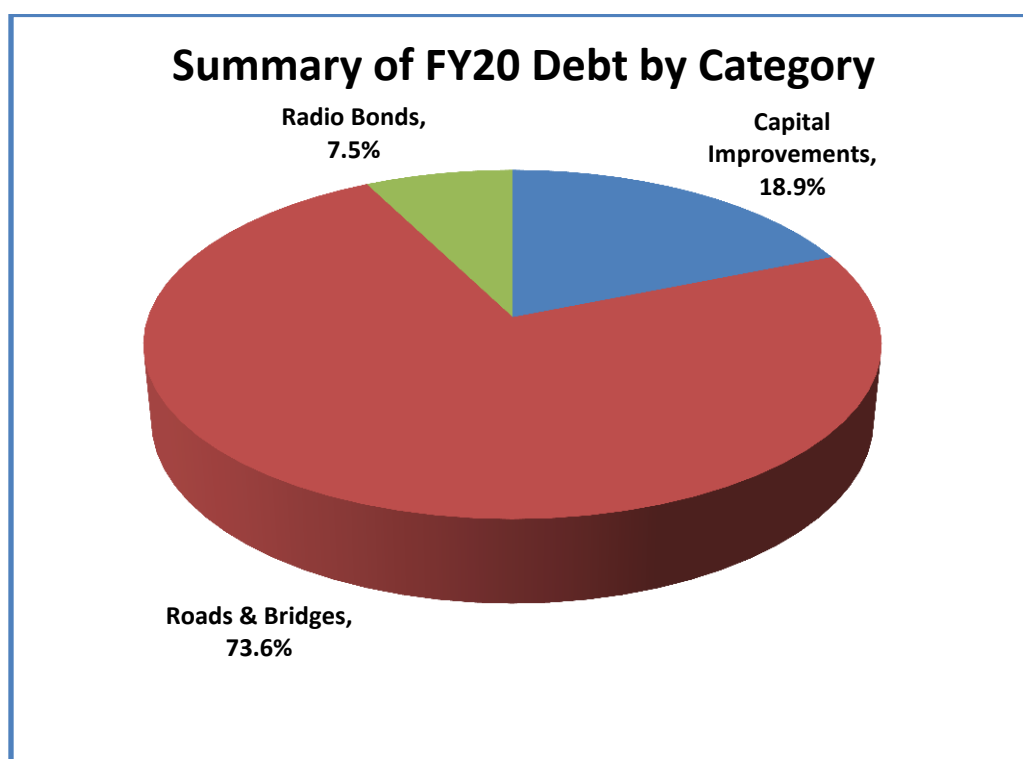
| | FY17 Actual | FY18 Actual | FY19 Adopted | FY19 Revised | FY20 Budgeted |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUES & OTHER FINANCING SOURCES | | | | | |
| Property Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Penalties, 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 | <u>\$ 1,960,318</u> | <u>\$ 1,672,590</u> | <u>\$ 2,077,570</u> | <u>\$ 1,728,300</u> | <u>\$ 1,806,265</u> |

Debt Service Fund Narrative

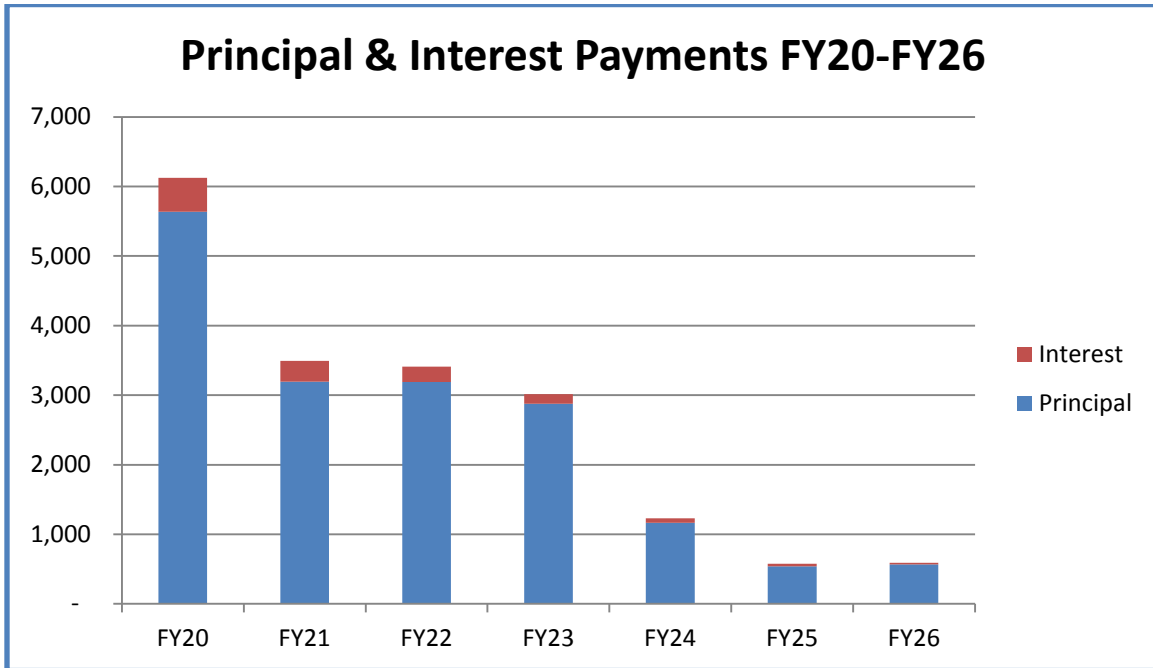
The Debt Service fund is used to account for the collection of property taxes and for the payment of general obligation bond principal, interest, and related costs. General obligation bonds are used to finance a variety of public projects and are backed by the full faith and credit of Black Hawk County. Outstanding principal on general obligation debt estimated as of July 1, 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 | <u>7,691,636</u> | <u>6,720,364</u> | <u>5,905,618</u> | <u>5,905,618</u> | <u>5,127,904</u> |
| 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 | <u>\$ 11,880,898</u> | <u>\$ 6,720,364</u> | <u>\$ 5,905,618</u> | <u>\$ 5,905,618</u> | <u>\$ 5,127,904</u> |
| EXPENDITURES & OTHER FINANCING USES | | | | | |
| Public Safety and Legal Services | - | - | - | - | - |
| Physical Health and Social Services | - | - | - | - | - |
| Mental Health, MR & DD | - | - | - | - | - |
| County Environment and Education | - | - | - | - | - |
| Roads & Transportation | - | - | - | - | - |
| 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 | <u>12,891,725</u> | <u>8,405,719</u> | <u>7,621,119</u> | <u>7,621,119</u> | <u>6,127,904</u> |
| Other Financing Uses: | | | | | |
| Operating Transfers Out | - | - | - | - | - |
| Refunded Debt/Payments to Escrow | - | - | - | - | - |
| Total Expenditures & Other Uses | <u>\$ 12,891,725</u> | <u>\$ 8,405,719</u> | <u>\$ 7,621,119</u> | <u>\$ 7,621,119</u> | <u>\$ 6,127,904</u> |
| 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 | <u>6,279,763</u> | <u>5,268,936</u> | <u>3,903,938</u> | <u>3,583,581</u> | <u>1,868,080</u> |
| Fund balances, end of the year | <u>\$ 5,268,936</u> | <u>\$ 3,583,581</u> | <u>\$ 2,188,437</u> | <u>\$ 1,868,080</u> | <u>\$ 868,080</u> |



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Capital Projects Fund Narrative

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

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 | |
| 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 | |
| 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.