



# **Black Hawk County, Iowa**

**Annual Budget Report for Fiscal Year 2021**

**Black Hawk County, Iowa**

**Annual Budget Report for Fiscal Year 2021 Ending June 30, 2021**

**Prepared by**  
**James Perry, Finance Director**  
[www.co.black-hawk.ia.us](http://www.co.black-hawk.ia.us)

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March 24, 2020

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

The fiscal year 2021 budget for Black Hawk County, Iowa is respectfully submitted. In this fiscal year budget the Board of Supervisors were faced with a declining taxable value and increased county costs. The majority of the county's cost increase came from an across-the-board pay increase of 2.75% for non-bargaining employees and elected officials, and a 2.00% cost increase to health insurance. Black Hawk County continues to maintain a strong financial position and will carry these fiscally responsible ideals into fiscal year 2021.

There is a .01% decline in taxable valuation for fiscal year 2021 which made it more difficult to offset the rising costs for the county. With the steep decline in the debt service levy coupled with the decrease in the Mental Health levy, the county was able to keep the countywide tax levy at a minimal increase. In previous fiscal year 2020, the county paid five general obligation bonds in full significantly lowering the debt service levy for the county. The county continues an aggressive amortization period when issuing new debt. Black Hawk County tries to keep borrowing at a minimum and help maintain a low levy rate countywide. Black Hawk County is expected to take action on a not-to-exceed \$4,000,000 general obligation bond in fiscal year 2021 to fund the paving of Grundy Road which is included in the lower levy rate. There is no other anticipated borrowing for Black Hawk County.

In fiscal year 2021 Black Hawk County had discussions on courthouse safety to both citizens, and employees. To better these security efforts, the county will move forward with two additional deputies assigned primarily to courthouse security. Additionally, the county voted to add one full time Per Mar guard at the Pinecrest building. Lastly, a social worker position was approved starting July 1, 2021 for the jail. This is intended to help combat recidivism and help our jail inmates. Furthermore, in fiscal year 2020, Black Hawk County participated in an IT assessment held by Iowa Counties Information Technology (ICIT). The IT Department will be hiring a new full time Network Administrator and implementing new strategies advised by the ICIT team.

Total budgeted expenditures for fiscal year 2021 total \$67,132,751. The revenue from taxes levied on property totals \$36,286,969, which will fund approximately 58.3% 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 2021 were rolled back to 55.0743% of assessed value for residential property and 81.4832% of assessed value for agricultural property. Commercial and industrial properties were rolled back to 90.0000%, and multi-residential property was rolled back to 71.250%.

Residential property owners in incorporated areas within the county will pay \$9.83 less in property taxes per \$100,000 of assessed value than in fiscal year 2020. Rural residential property owners will pay \$12.71 less per \$100,000 of assessed value while Ag land property owners in rural areas will pay \$14.65 more per \$100,000 assessed value than they did in fiscal year 2020.

Fiscal year 2021 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 2021 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 2021 budget could not have been accomplished without the cooperation and assistance of all department heads and elected officials. In fiscal year 2021, 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,



James Perry, Finance Director



## Black Hawk County, Iowa County Officials

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
<b>Elected Officials</b>		
Board of Supervisors, Chairperson	Chris Schwarz	2020
Board of Supervisors, Chair Pro Tempore	Dan Trelka	2022
Board of Supervisors	Tom Little	2020
Board of Supervisors	Linda L. Laylin	2020
Board of Supervisors	Craig White	2022
County Attorney	Brian Williams	2022
County Auditor	Grant Veeder	2020
County Recorder	Sandie L. Smith	2022
County Sheriff	Tony Thompson	2020
County Treasurer	Rita M. Schmidt	2022

### **Associate Officials**

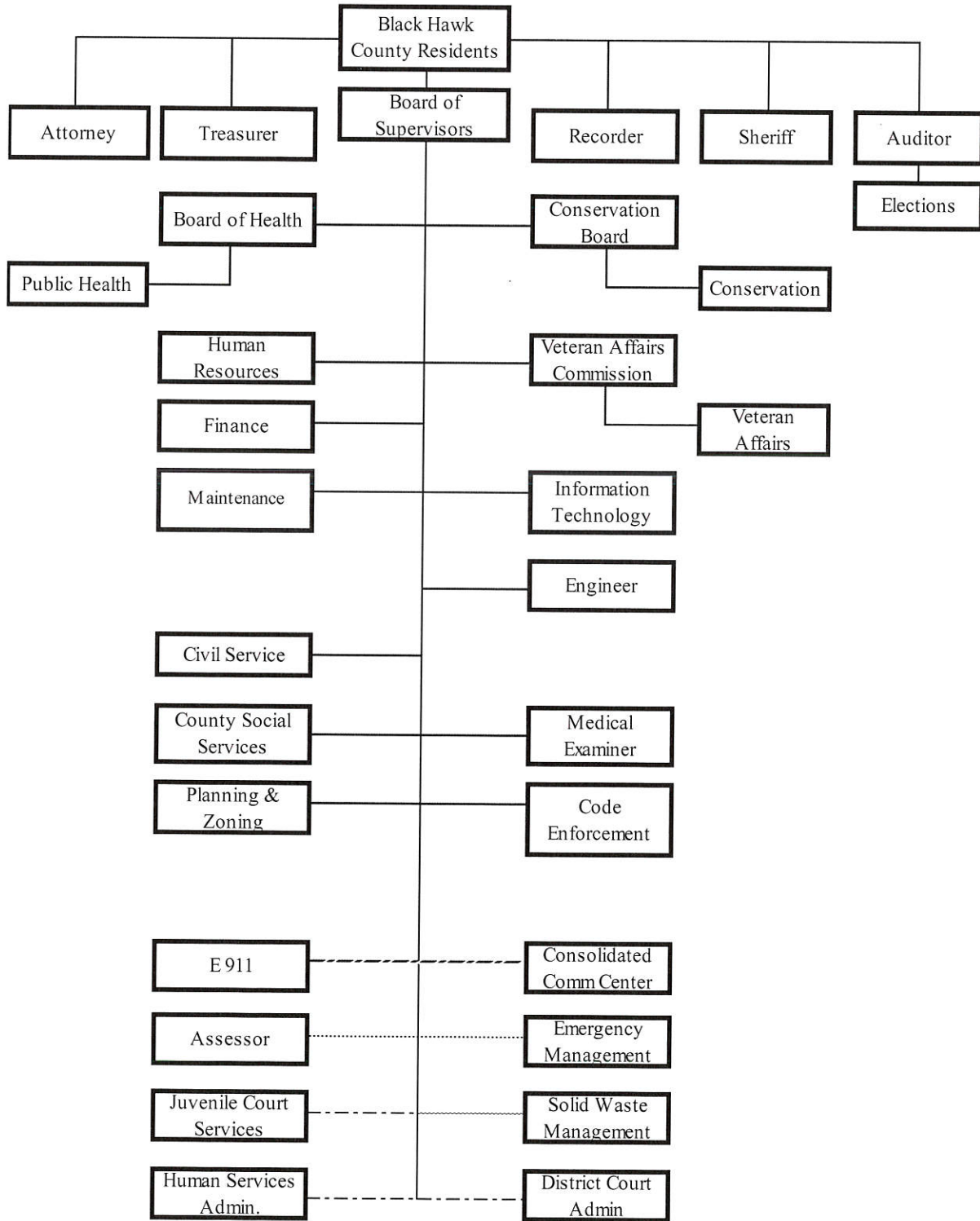
County Assessor	T. J. Koenigsfeld
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### **Department Heads and Administration**

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 Bunker
Information Technology Director	Kim Veeder
Public Health Director	Dr. Nafissatou Egbuonye
Veteran Affairs Director	Yolando Loveless
County Finance Director	James Perry

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# Black Hawk County, Iowa Organizational Chart



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## Revenue Summary

Budgeted revenues (excluding operating transfers in and fixed asset sales) for FY21 are \$62,260,421, a decrease of \$1,707,493 or -2.7% compared to FY20 re-estimated revenues.

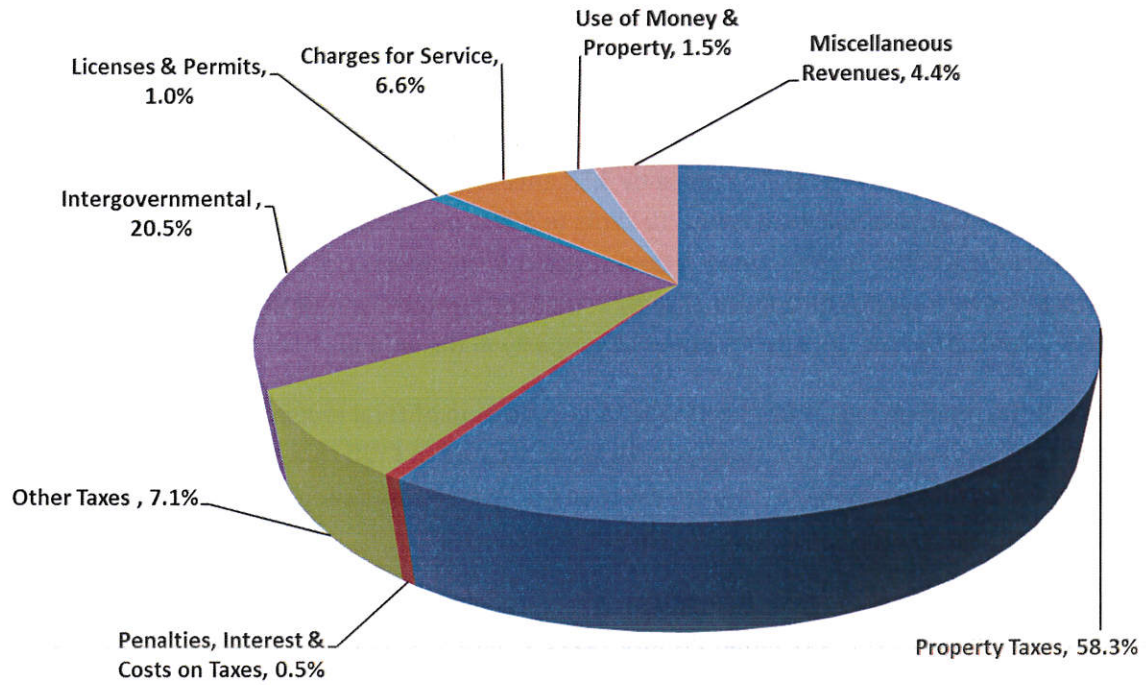
Property Tax is the largest source of revenue for Black Hawk County. Property Tax revenue comprises 58.3% of the annual revenues for the County. Property taxes increased by \$260,124 or .72% from FY20. The countywide levy rate for FY21 will increase by 3.5 cents to \$6.34 per thousand dollars of taxable value. The rural tax levy rate will increase by 10 cents to \$9.98 per thousand dollars of taxable value. The 10 cent increase for the rural tax rate is a combination of an increase of 6.5 cents for the Rural Fund tax rate (which is levied against only that property in unincorporated areas of the county) and the increase of 3.5 cents from the tax rate levied on all property in the county.

Intergovernmental revenue makes up the second largest portion of total revenues at \$12,779,323 or 20.5% of the total, a decrease of \$1,606,860 or -11.2% compared to FY20 re-estimated revenues. This is mainly due to a decrease of \$856,000 in grant revenue for Conservation capital projects and grant revenue dropping significantly in FY21 for the Health Department.

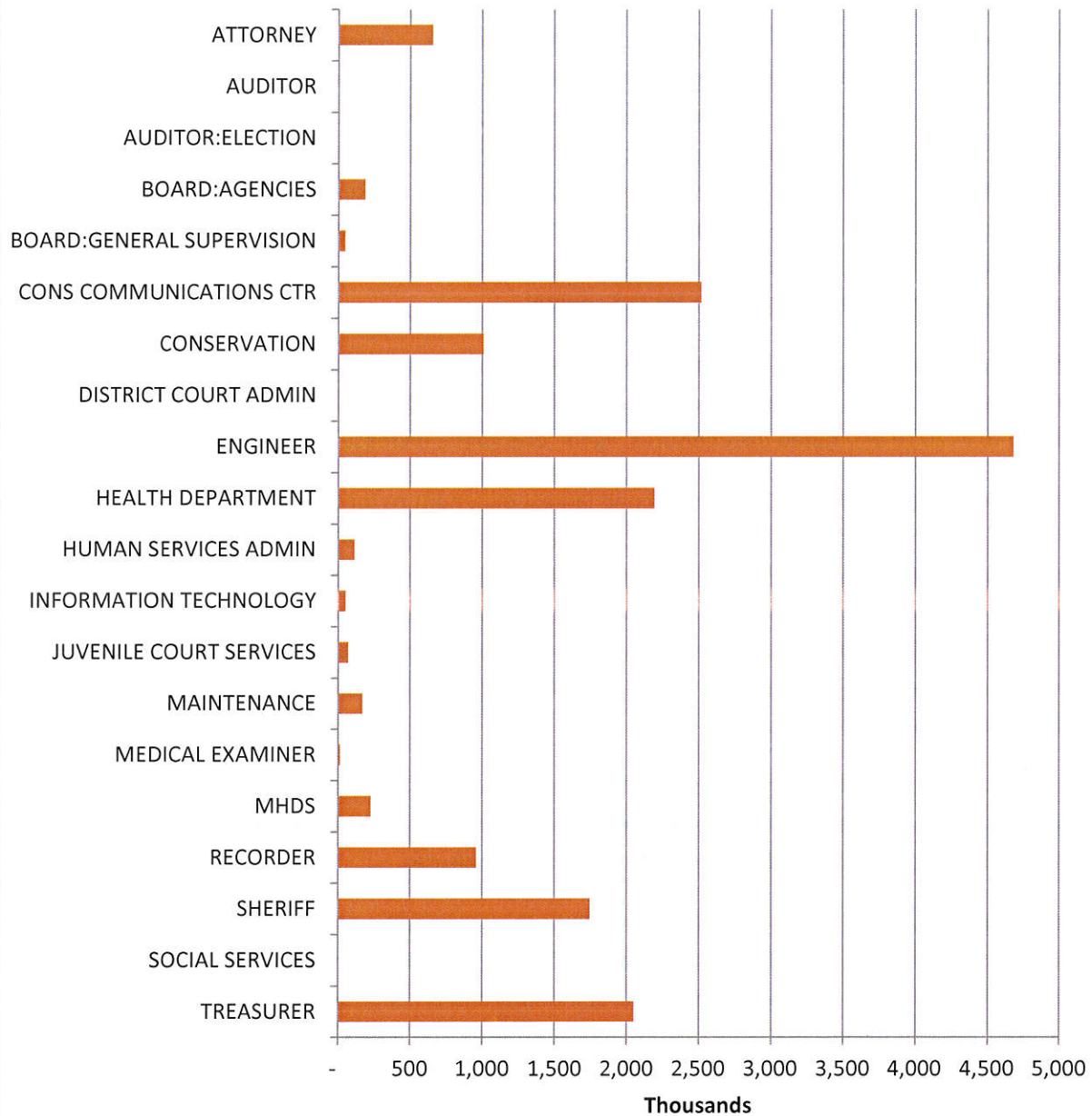
The remaining 21.2% of total revenues is made up of several other sources that include Penalties, Interest & Costs on Taxes \$322,000; Other County Taxes \$4,446,353; Licenses & Permits \$629,225; Charges for Service \$4,090,079; Use of Money & Property \$964,525; and Miscellaneous \$2,736,947.

	Re-estimated FY2020	FY21	Increase / Decrease	
			Amount	Percent
Property Taxes	36,031,845	36,291,969	260,124	0.7%
Penalties, Interest & Costs on Taxes	322,000	322,000	0	0.0%
Other County Taxes	4,501,823	4,446,353	(55,470)	-1.2%
Intergovernmental	14,386,183	12,779,323	(1,606,860)	-11.2%
Licenses & Permits	777,926	629,225	(148,701)	-19.1%
Charges for Service	4,253,039	4,090,079	(162,960)	-3.8%
Use of Money & Property	929,125	964,525	35,400	3.8%
Miscellaneous	2,765,973	2,736,947	(29,026)	-1.0%
<b>Subtotal Revenues</b>	<b>63,967,914</b>	<b>62,260,421</b>	<b>(1,707,493)</b>	<b>-2.7%</b>
Other Financing Sources:				
Operating Transfers in	10,471,171	12,355,097	1,883,926	18.0%
Proceeds of Fixed Asset Sales	7053	6553	(500)	-7.1%
<b>Total Revenues &amp; Other Sources</b>	<b>74,446,138</b>	<b>74,622,071</b>	<b>175,933</b>	<b>0.2%</b>

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



## FY2021 Departmental Revenues



## Expenditure Summary

Budgeted expenditures (excluding transfers out) for FY21 totaled \$67,132,751. This is a decrease of \$7,684,009 or 10% compared to re-estimated FY20 expenditures. Salaries and benefits of \$36,079,970 comprise 55.9% of the total budgeted expenditures in FY21, an increase of \$1,095,794 or 3.13% from FY20. Black Hawk County saw a decrease in full time employees (FTE's) of 1.01 due to the mental health employees no longer under the county, an increase of 4.01 FTE's in the Health Department, and the additional staff in the Sheriff's Department for security and social worker positions. Other higher expenditures include the across-the-board salary increases of 2.75% with merit increases for non-bargaining and union employees coupled with the health insurance increase of 2%. 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 of 35.5%. Budgeted expenditures for this service area total \$23,801,689, an increase of \$965,552 or 4.2% compared to FY20 re-estimated expenditures, again, due to the increase in staff and salary increases.

Physical Health and Social Services is the second largest expenditure for the county at 11.4%. Budgeted expenditures for this service area total \$7,652,234, a decrease of \$25,992 or 0.3% compared to FY20 re-estimated expenditures. All of the salary and benefit increases in this function is offset by the large decrease in operating expense decrease by the Health Department. The Health Department is seeing a decrease of \$491,680 in operating expenses while increasing the salary and benefits by \$545,344. Other decreases in this function are from the Veterans Affairs Department seeing a decrease in both salary and benefits and operating expenses.

Mental Health and Disability Services expenditures total \$4,286,247, a decrease of \$1,442,791 or 25.2% compared to FY20. This is mainly due to a planned reduction in local fund balance for FY20. Mental Health expenditures make up 8.8% of total budgeted expenditures.

County Environment and Education makes up 4.5% of total expenditures. Budgeted expenditures for this service area total \$3,026,440 a decrease of \$1,133,099 or 27.2% compared to FY20. This is mostly due to the completion of work done on Wolf Creek Bridge and reconstruction on the Cedar Valley Nature Trail. Both of these were large one-time expenditures that aren't carried from year to year.

Roads & Transportation expenditures comprise 12.0% of total budgeted expenditures. Budgeted expenditures for this service area total \$8,084,469, an increase of \$13,395 or 0.2 % from the prior year.

Government Services to Residents expenditures total \$2, 333,571, an increase of \$45,162 or 2.0% compared to FY20. This is due to an increase in the Elections Department as FY21 will have a presidential election and therefore needs a larger budget. Elections will also move the absentee ballot counting in-house to maintain strong accuracy and efficiency. By doing this, the Elections Department will be increasing their staff, but for a shorter amount of time. When looking at expenditures they compare very closely to FY17, which was our last presidential election year.



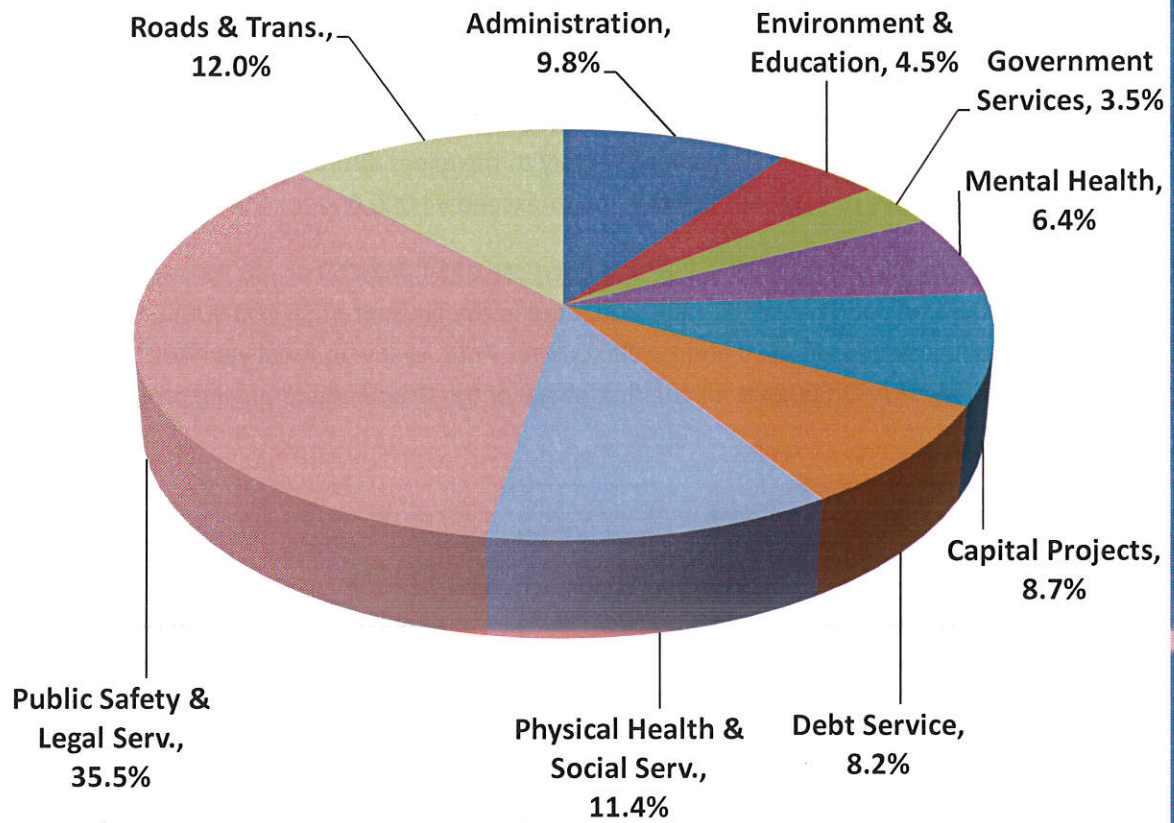
Budgeted expenditures for the Administration service area total \$6,550,534, a decrease of \$87,370 or 1.3%. This is due to a decrease in capital expenditures and salary and benefits in the Maintenance department. The county's IT Department is adding personnel and decreasing the operating expenses to follow recommendations made by the ICIT assessment done in FY20.

Debt Service expenditures total \$5,534,689, a decrease of \$1,956,597 or -26.1% compared to FY20. In FY20, the Board of Supervisors approved a fund reduction of \$1,000,000 to help lower the levy rate. Therefore, the levy rate decreased disproportionately to the expenditures decrease. Black Hawk County is also including a pre-levy of \$500,000 for the not-to-exceed \$4,000,000 for the Grundy Road project.

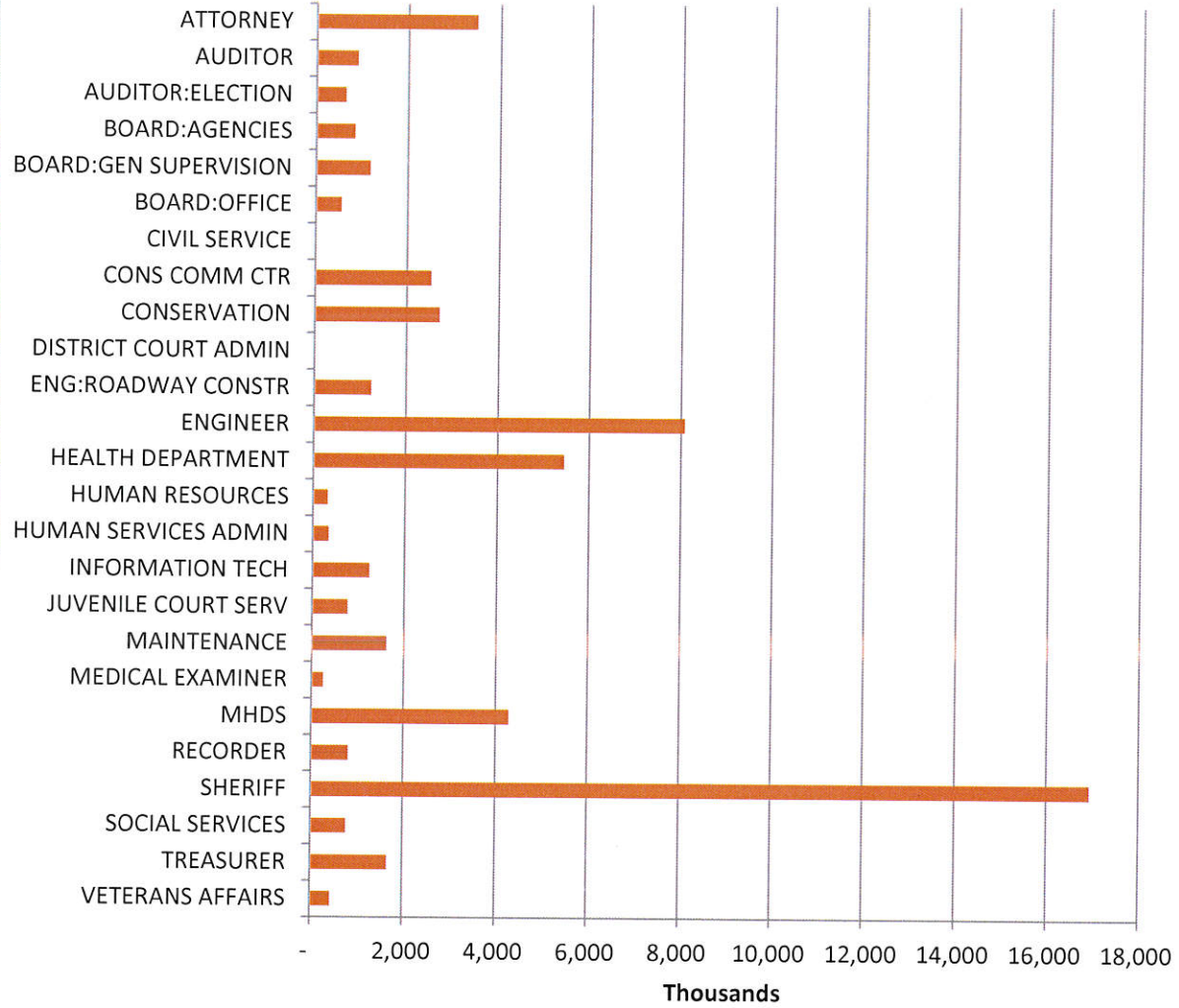
Capital Projects expenditures total \$5,862,878, a decrease of \$4,062,269 or -40.9% compared to FY20. In FY20 the Solid Waste bond proceeds were budgeted in the amount of \$6,000,000. E-911 budgeted \$1,000,000 of bond proceeds in FY20 and \$2,000,000 for FY21. Lastly, in fiscal year 2021, our road construction is budgeting \$2,000,000 for the first phase of the Grundy Road paving project.

Service Area	Re-estimated		Increase / Decrease	
	FY2020	FY2021	Amount	Percent
Public Safety & Legal Services	22,836,137	23,801,689	965,552	4.2%
Physical Health & Social Services	7,678,226	7,652,234	(25,992)	-0.3%
Mental Health & Disability Services	5,729,038	4,286,247	(1,442,791)	-25.2%
County Environment & Education	4,159,539	3,026,440	(1,133,099)	-27.2%
Roads & Transportation	8,071,074	8,084,469	13,395	0.2%
Government Services	2,288,409	2,333,571	45,162	2.0%
Administration	6,637,904	6,550,534	(87,370)	-1.3%
Debt Service	7,491,286	5,534,689	(1,956,597)	-26.1%
Capital Projects	9,925,147	5,862,878	(4,062,269)	-40.9%
<b>Subtotal Expenditures</b>	<b>74,816,760</b>	<b>67,132,751</b>	<b>(7,684,009)</b>	<b>-10.3%</b>
Other Financing Uses:				
Operating Transfers Out	10,471,171	12,355,097	1,883,926	18.0%
<b>Total Expenditures &amp; Other Uses</b>	<b>85,287,931</b>	<b>79,487,848</b>	<b>(5,800,083)</b>	<b>-6.8%</b>

## Expenditures by Service Area (Excluding Operating Transfers Out)



## FY21 Departmental Expenditures



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## Full-Time Equivalents by Department

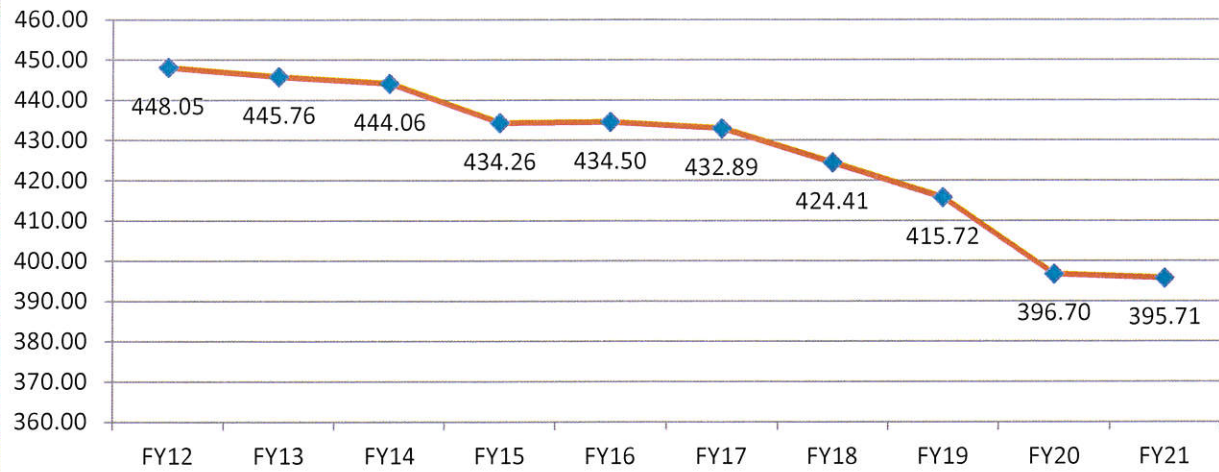
### 10 Year History

Department	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	Change
Attorney	30.80	30.80	30.80	31.10	31.38	31.38	30.88	30.67	29.67	29.67	0.00
Auditor	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00
Aud: Elections	3.50	3.30	3.30	4.00	3.32	3.60	3.60	3.60	3.80	4.80	1.00
Board Office	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
County Social Ser	8.20	8.20	8.20	8.20	8.20	10.20	10.20	11.20	11.00	1.00	-10.00
Civil Service	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Social Services	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.00	1.00	0.00
Conservation	26.12	26.63	26.44	26.59	26.28	25.68	25.91	25.91	26.08	26.08	0.00
Cons Comm Ctr	26.00	26.00	26.20	26.70	26.70	26.70	26.70	26.70	27.50	27.50	0.00
Engineer	44.30	44.30	44.30	44.30	44.30	43.40	42.69	42.23	42.46	42.46	0.00
Health Dept	93.00	93.00	90.39	90.44	90.99	89.60	80.60	71.58	52.19	56.20	4.01
Human Res	3.00	3.10	3.10	2.10	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Info Tech	6.00	6.00	6.00	7.00	5.00	4.00	4.00	4.00	4.00	5.00	1.00
Maintenance	7.00	7.00	7.00	7.00	7.50	7.50	8.00	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	135.00	137.00	137.00	138.00	138.00	138.00	141.00	3.00
Treasurer	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	20.00	20.00	0.00
Veteran Affairs	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.00	4.00	0.00
Youth Shelter	13.30	10.60	11.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTEs	448.05	445.76	444.06	434.26	434.50	432.89	424.41	415.72	396.70	395.71	-0.99

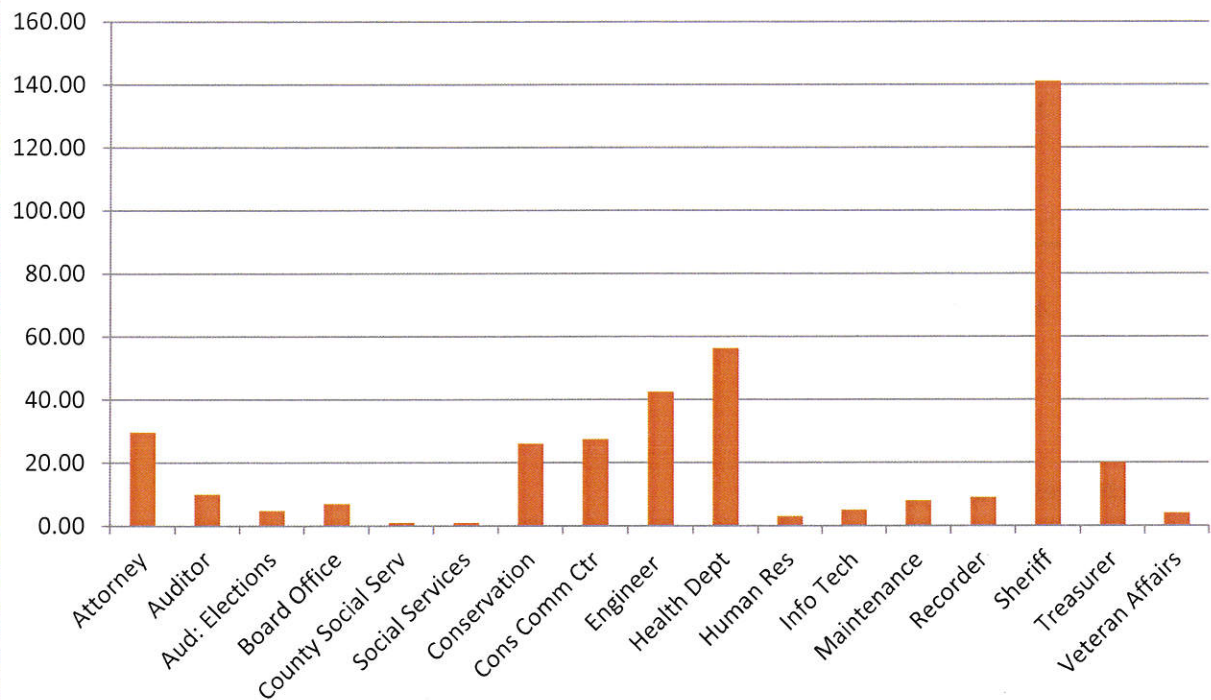
#### Staffing changes by department:

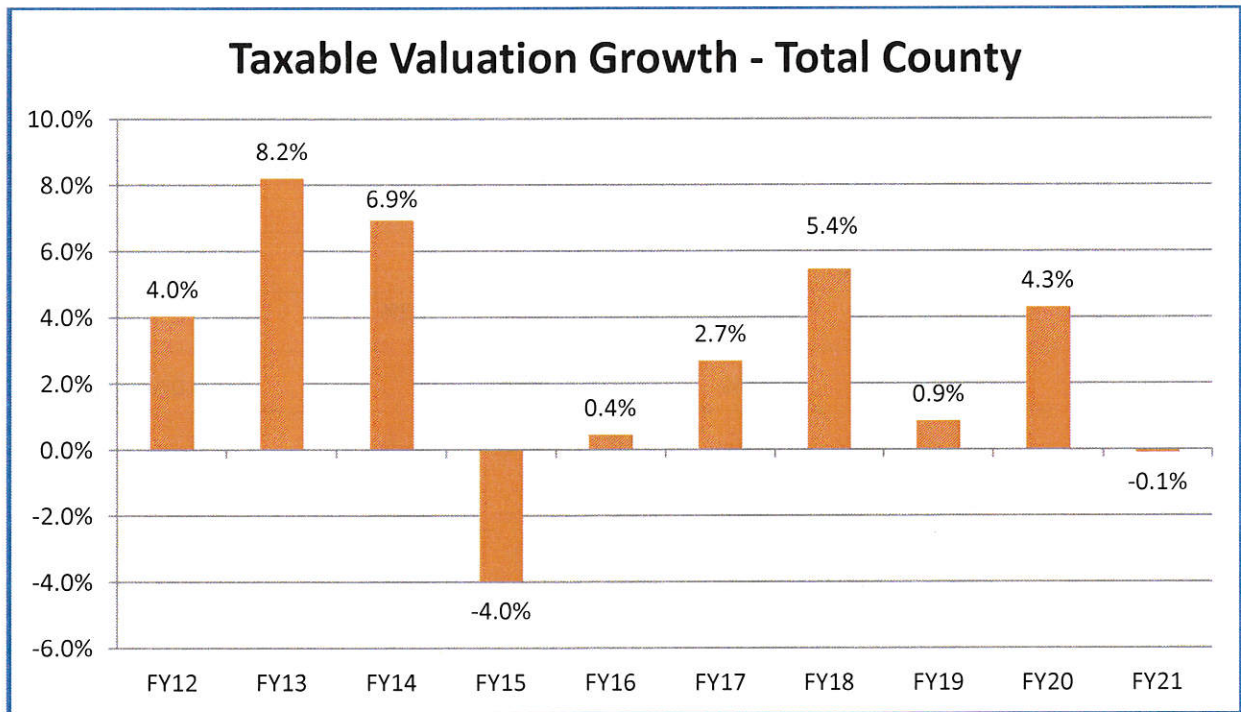
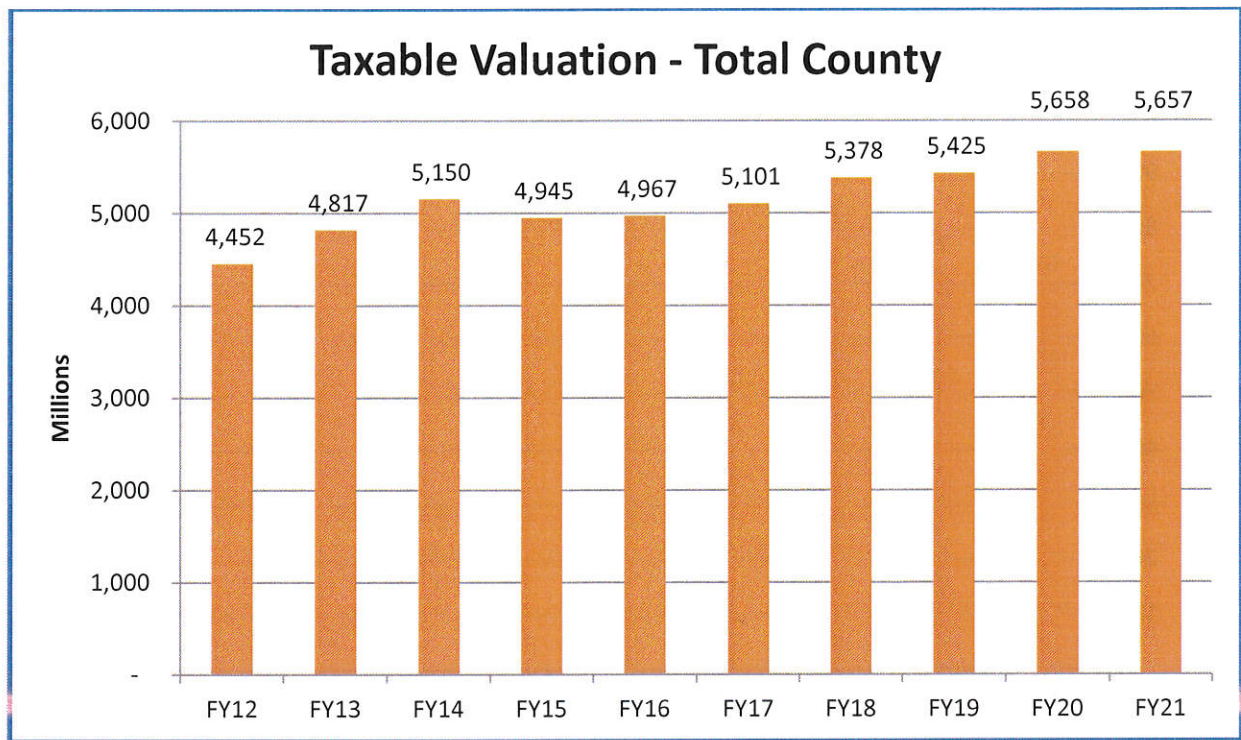
- The Elections Department is bringing absentee ballot counting in house adding 10 part time employees adding up to one full time employee.
- County Social Services became their own employer and therefore left the county.
- Health Department - net increase of 4.01 FTE's due to reorganization of department. The dental hygienists were brought in-house and adding a few other positions while eliminating 1 position.
- Sheriff - 1 new Social Worker for the jail inmates and 2 additional deputies to increase security at the courthouse.

## Full-Time Equivalent Trend



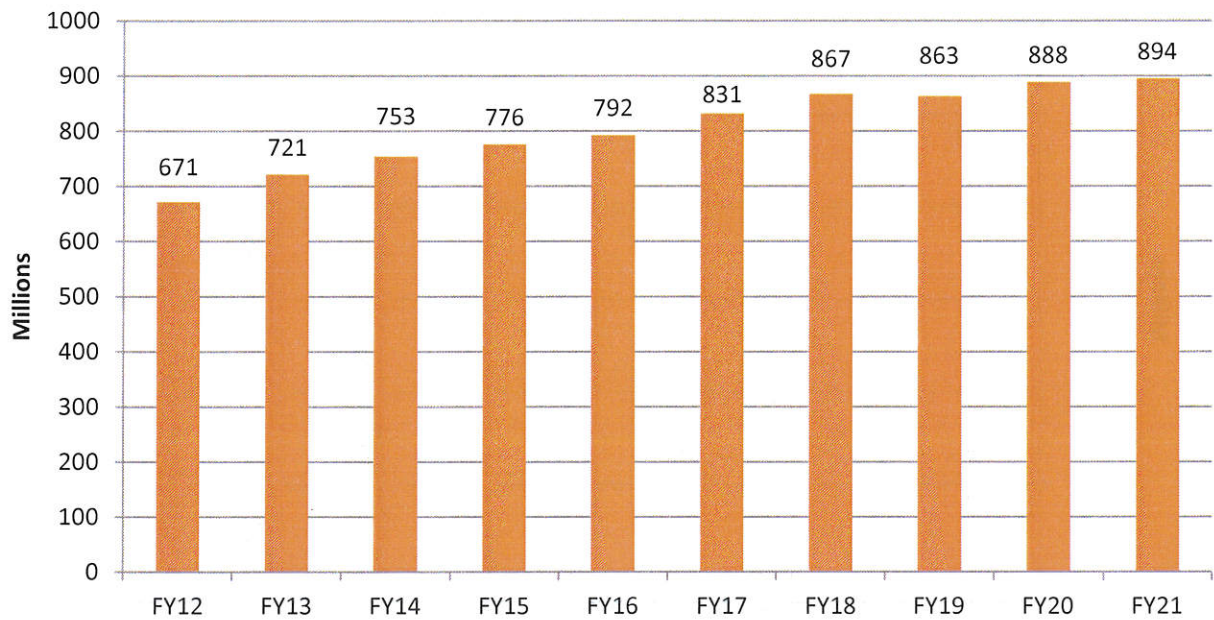
## FTE's by Department



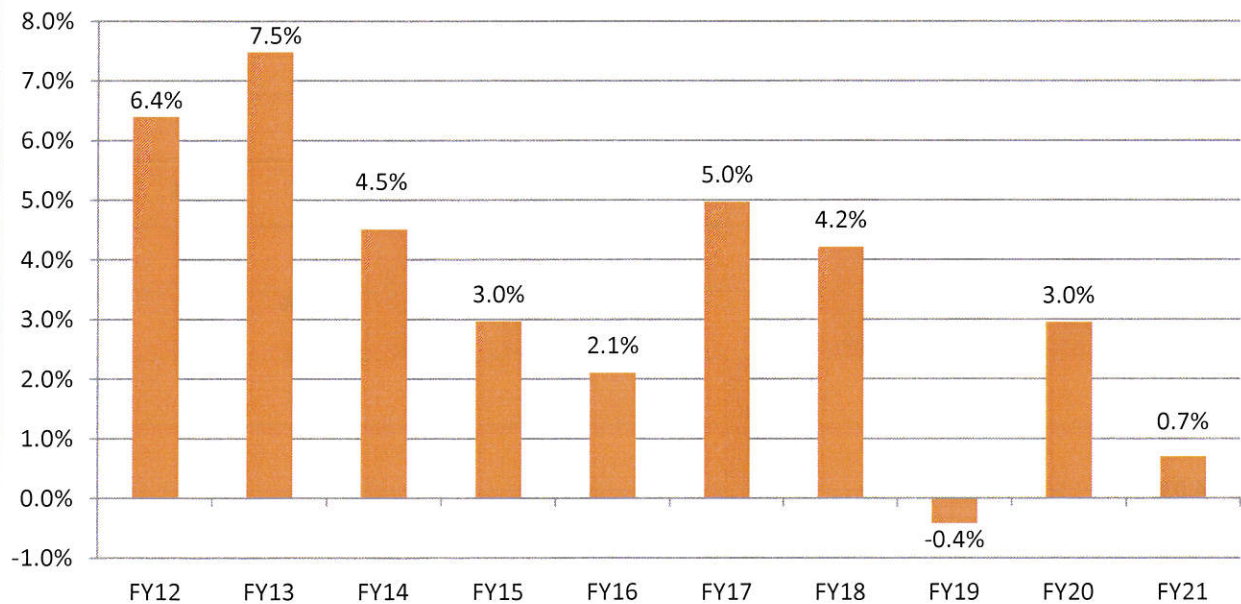




### Taxable Valuation - Rural Only

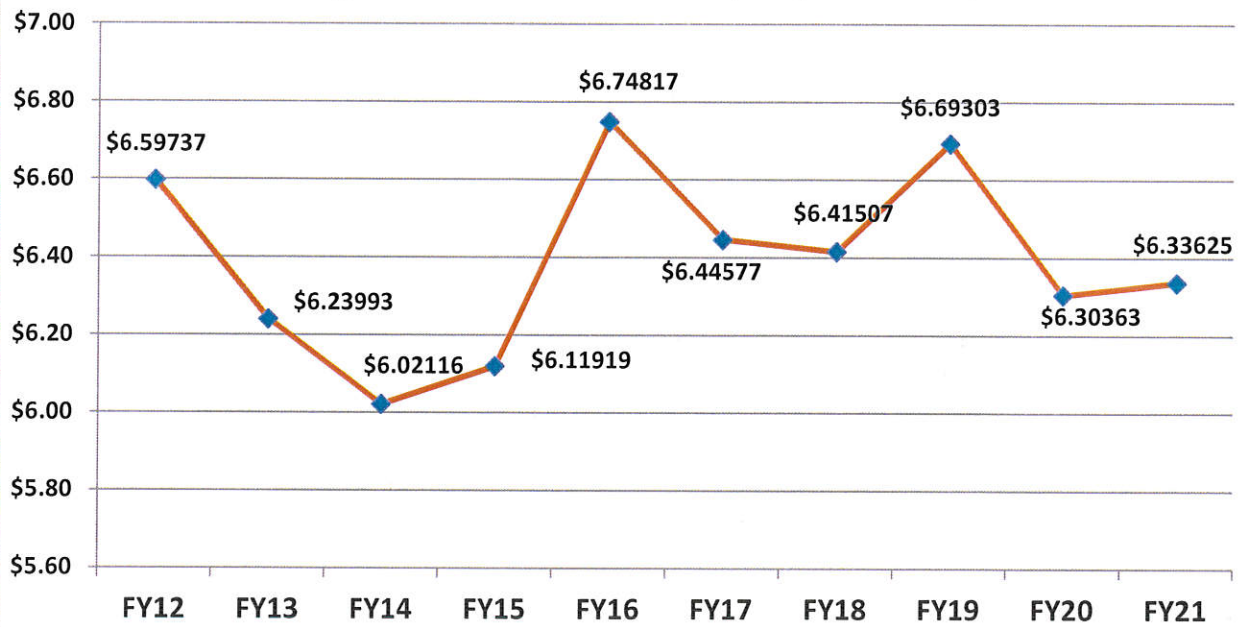


### Taxable Valuation Growth - Rural Only

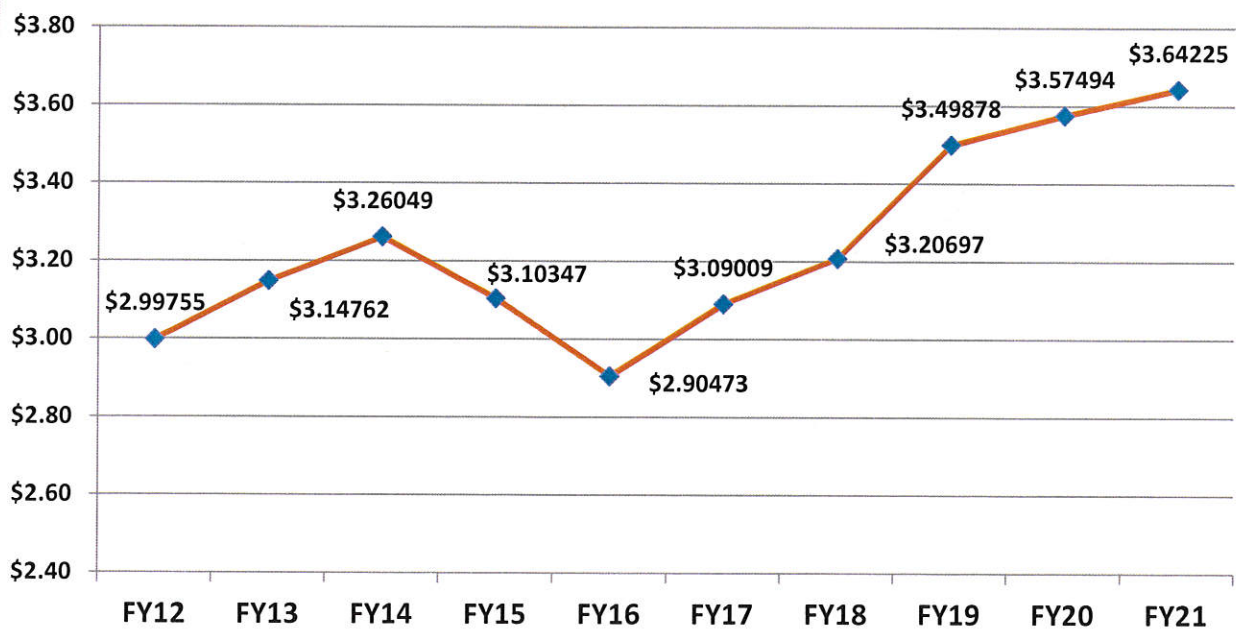




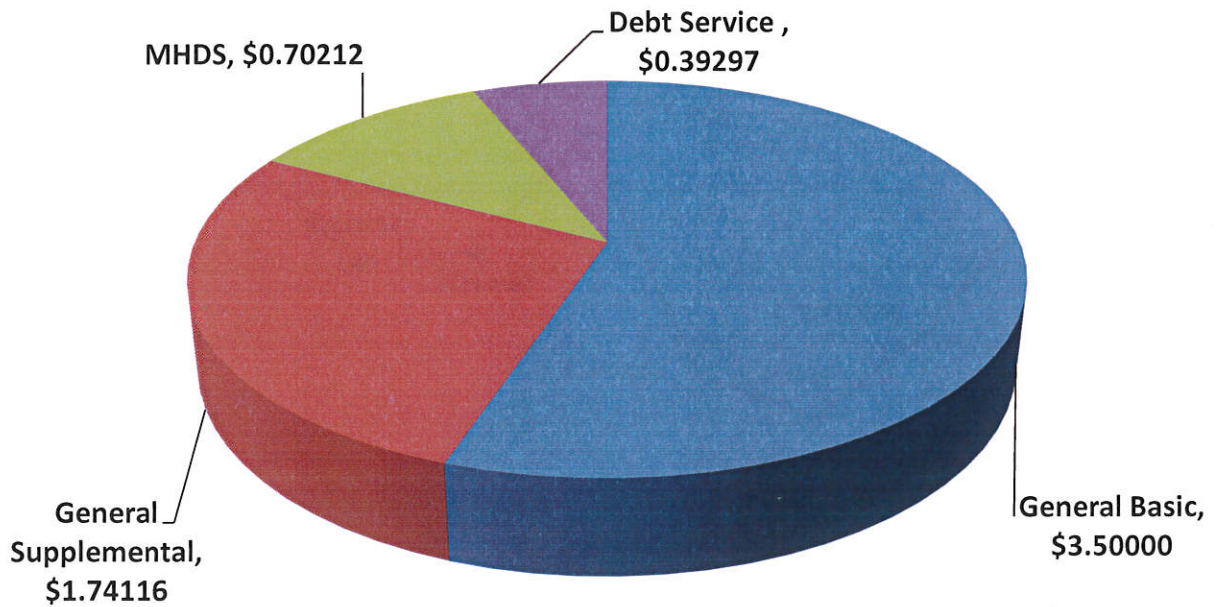
**Countywide Tax Levy Trend**  
(per \$1,000 of Taxable Property Valuation)



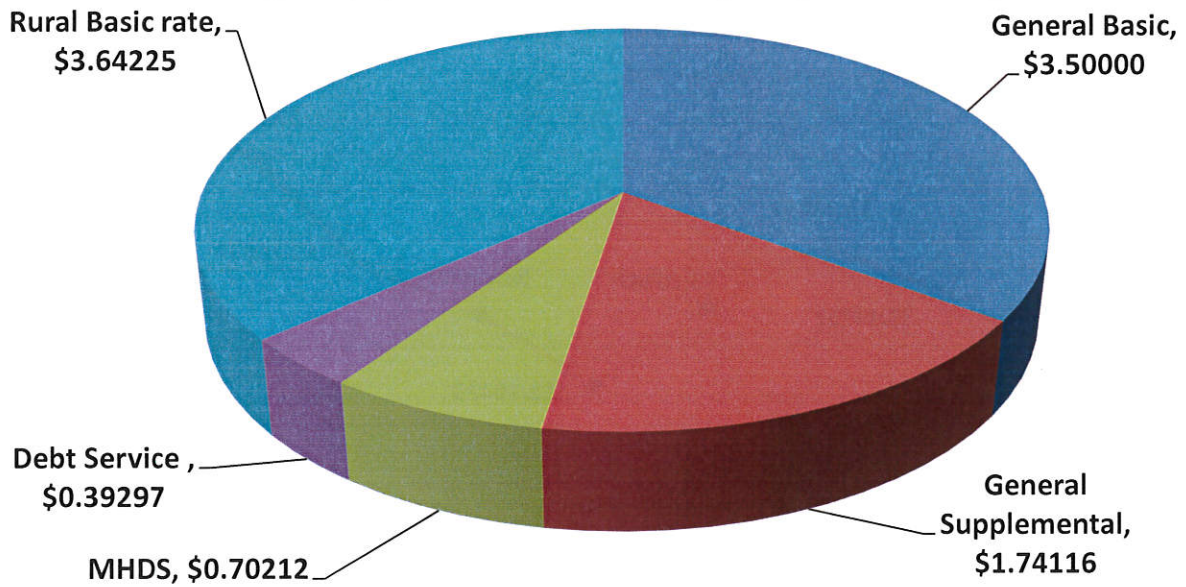
**Rural Tax Levy Trend**  
(per \$1,000 of Taxable Property Valuation)



**Countywide Levy Rate Composition of \$6.33625  
(per \$1,000 of Taxable Property Valuation)**



**Unincorporated Levy Rate Composition of \$9.97850  
(per \$1,000 of Taxable Property Valuation)**



## COMBINED STATEMENT OF FUNDS

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY21 Budgeted	% Change
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>						
Property Taxes	\$ 34,339,684	\$ 36,169,890	\$ 36,031,845	\$ 36,031,845	\$ 36,291,969	0.7%
Penalties, Interest & Costs on Taxes	353,761	348,989	322,000	322,000	322,000	0.0%
Other County Taxes	4,594,944	4,880,687	4,501,823	4,501,823	4,446,353	-1.2%
Intergovernmental	15,755,283	13,993,478	14,283,259	14,386,183	12,779,323	-11.2%
Licenses & Permits	585,023	639,741	777,926	777,926	629,225	-19.1%
Charges for Service	5,038,628	4,912,563	4,253,039	4,253,039	4,090,079	-3.8%
Use of Money & Property	775,387	1,102,898	929,125	929,125	964,525	3.8%
Miscellaneous	2,006,554	1,905,630	1,472,888	2,765,973	2,736,947	-1.0%
<b>Subtotal Revenues</b>	<b>63,449,264</b>	<b>63,953,876</b>	<b>62,571,905</b>	<b>63,967,914</b>	<b>62,260,421</b>	<b>-2.7%</b>
Other Financing Sources:						
General Long-Term Debt Proceeds			-	9,000,000	4,000,000	-55.6%
Operating Transfers In	9,048,274	8,018,570	10,471,171	10,471,171	12,355,097	18.0%
Proceeds of Fixed Asset Sales	140,378	10,936	7,053	7,053	6,553	-7.1%
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 72,637,916</b>	<b>\$ 71,983,382</b>	<b>\$ 73,050,129</b>	<b>\$ 83,446,138</b>	<b>\$ 78,622,071</b>	<b>-5.8%</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
Public Safety and Legal Services	22,064,787	21,372,007	22,836,137	22,836,137	23,801,689	4.2%
Physical Health and Social Services	8,528,400	6,389,709	7,608,726	7,678,226	7,652,234	-0.3%
Mental Health, MR & DD	6,387,385	5,968,080	5,729,038	5,729,038	4,286,247	-25.2%
County Environment and Education	4,570,673	2,803,687	4,039,539	4,159,539	3,026,440	-27.2%
Roads & Transportation	7,125,313	7,331,575	7,721,074	8,071,074	8,084,469	0.2%
Government Services to Residents	2,125,944	2,197,354	2,288,409	2,288,409	2,333,571	2.0%
Administration	5,700,398	6,125,643	6,237,904	6,637,904	6,550,534	-1.3%
Debt Service	8,405,719	7,621,119	6,127,904	7,491,286	5,534,689	-26.1%
Capital Projects	4,444,740	4,262,363	2,527,553	9,925,147	5,862,878	-40.9%
<b>Subtotal Expenditures</b>	<b>69,353,359</b>	<b>64,071,537</b>	<b>65,116,284</b>	<b>74,816,760</b>	<b>67,132,751</b>	<b>-10.3%</b>
Other Financing Uses:						
Operating Transfers Out	9,048,274	4,690,218	10,471,171	10,471,171	12,355,097	18.0%
Refunded Debt/Payments to Escrow	-	-	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 78,401,633</b>	<b>\$ 68,761,755</b>	<b>\$ 75,587,455</b>	<b>\$ 85,287,931</b>	<b>\$ 79,487,848</b>	<b>-6.8%</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>(5,763,717)</b>	<b>3,221,627</b>	<b>(2,537,326)</b>	<b>(1,841,793)</b>	<b>(865,777)</b>	<b>-53.0%</b>
Fund balances, beginning of the year	38,804,908	33,041,191	36,262,818	36,262,818	34,421,025	-5.1%
Fund balances, end of the year	<b>\$ 33,041,191</b>	<b>\$ 36,262,818</b>	<b>\$ 33,725,492</b>	<b>\$ 34,421,025</b>	<b>\$ 33,555,248</b>	<b>-2.5%</b>

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)

## 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 FY21 is \$3.50 and the General Supplemental tax levy rate per thousand is \$1.74116. General Fund taxes levied on property total \$28,879,085 in fiscal year 2021.



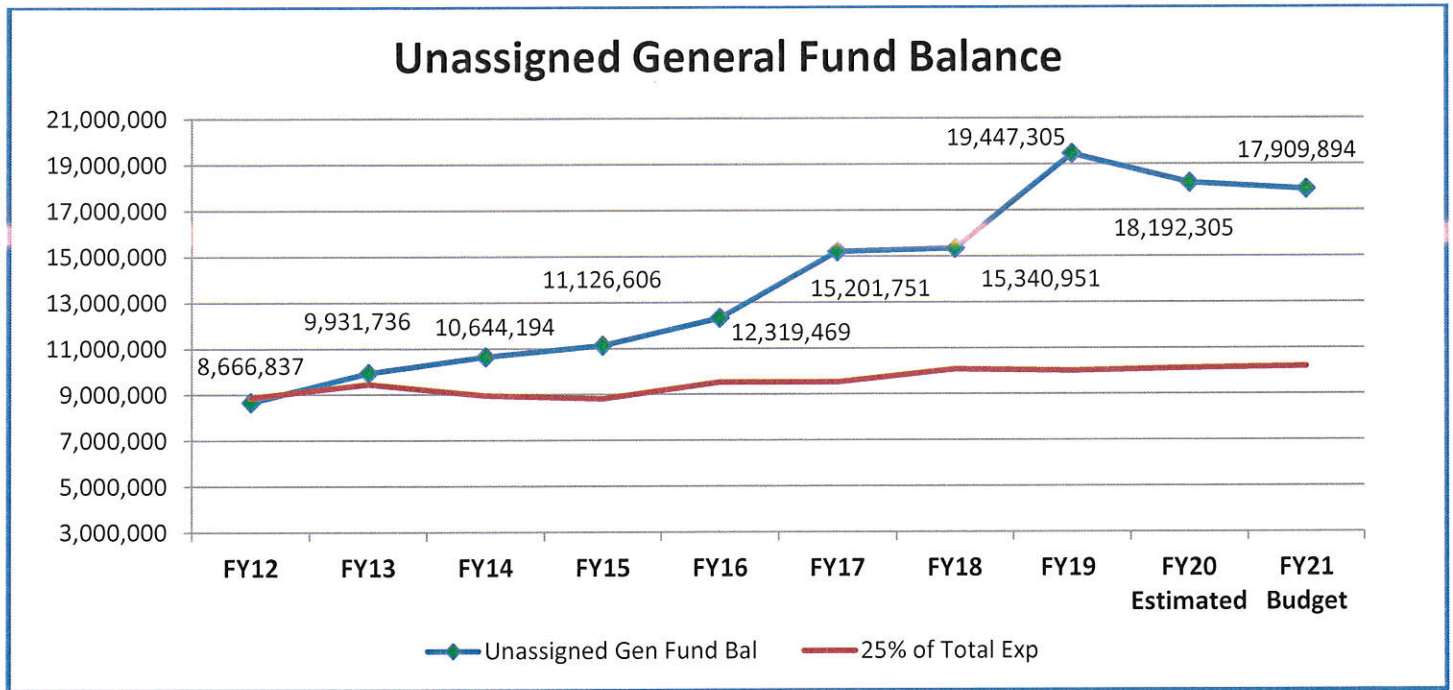
## GENERAL FUND STATEMENT

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY21 Budgeted
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Property Taxes	\$ 23,549,742	\$ 25,302,873	\$ 25,638,049	\$ 25,638,049	\$ 27,443,723
Penalties, Interest & Costs on Taxes	353,761	348,989	322,000	322,000	322,000
Other County Taxes	1,319,431	1,328,182	1,236,312	1,236,312	1,247,980
Intergovernmental	8,855,789	7,168,770	8,132,135	8,132,135	7,072,020
Licenses & Permits	415,072	463,296	642,926	642,926	474,225
Charges for Service	4,435,599	4,336,187	4,139,039	4,139,039	3,950,359
Use of Money & Property	578,122	888,468	606,625	606,625	705,025
Miscellaneous	1,596,572	1,399,817	1,287,388	1,287,388	1,115,747
<b>Subtotal Revenues</b>	<u>41,104,088</u>	<u>41,236,582</u>	<u>42,004,474</u>	<u>42,004,474</u>	<u>42,331,079</u>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	5,791,404	3,457,278	6,348,333	6,467,933	8,056,931
Proceeds of Fixed Asset Sales	1,825	10,936	7,053	7,053	6,553
<b>Total Revenues &amp; Other Sources</b>	<u>\$ 46,897,317</u>	<u>\$ 44,704,796</u>	<u>\$ 48,359,860</u>	<u>\$ 48,479,460</u>	<u>\$ 50,394,563</u>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Public Safety and Legal Services	19,943,606	19,023,552	20,698,367	20,698,367	21,615,143
Physical Health and Social Services	8,528,400	6,389,709	7,608,726	7,608,726	7,652,234
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	4,013,811	2,350,723	3,669,939	3,669,939	2,614,840
Roads & Transportation	-	-	-	-	-
Government Services to Residents	2,093,398	2,169,211	2,263,859	2,263,859	2,309,021
Administration	5,700,398	6,125,643	6,237,904	6,237,904	6,550,534
Debt Service	-	-	-	-	-
Capital Projects	-	2,000,000	-	-	-
<b>Subtotal Expenditures</b>	<u>40,279,613</u>	<u>38,058,838</u>	<u>40,478,795</u>	<u>40,478,795</u>	<u>40,741,772</u>
Other Financing Uses:					
Operating Transfers Out	6,123,588	2,215,406	7,936,065	8,525,565	9,802,818
Refunded Debt/Payments to Escrow	-	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<u>\$ 46,403,201</u>	<u>\$ 40,274,244</u>	<u>\$ 48,414,860</u>	<u>\$ 49,004,360</u>	<u>\$ 50,544,590</u>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<u>494,116</u>	<u>4,430,552</u>	<u>(55,000)</u>	<u>(524,900)</u>	<u>(150,027)</u>
Fund balances, beginning of the year	<u>18,110,058</u>	<u>18,604,174</u>	<u>23,034,726</u>	<u>23,034,726</u>	<u>22,509,828</u>
Fund balances, end of the year	<u>\$ 18,604,174</u>	<u>\$ 23,034,726</u>	<u>\$ 22,979,726</u>	<u>\$ 22,509,826</u>	<u>\$ 22,359,801</u>

## General Fund Balance

The budgeted combined general fund balance for FY21 is \$22,359,801 which is 54.9% of total operating expenditures. The budgeted unassigned general fund balance for FY21 is \$19,109,894 which is 46.9% 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. The last budget amendment of fiscal year 2020, the board is expected to spend an estimated \$1,200,000 for the Black Hawk County solar project.



## **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 \$30.00, which translates to a \$4.00 decrease for FY21. The CSS region maximum levy per capita is \$43.65. Due to our taxable valuation decline, this translates to a 14.9% decrease in the MHDS tax levy rate from \$0.82480 to \$.70212 per thousand dollars of taxable value.

## MH/DS FUND STATEMENT

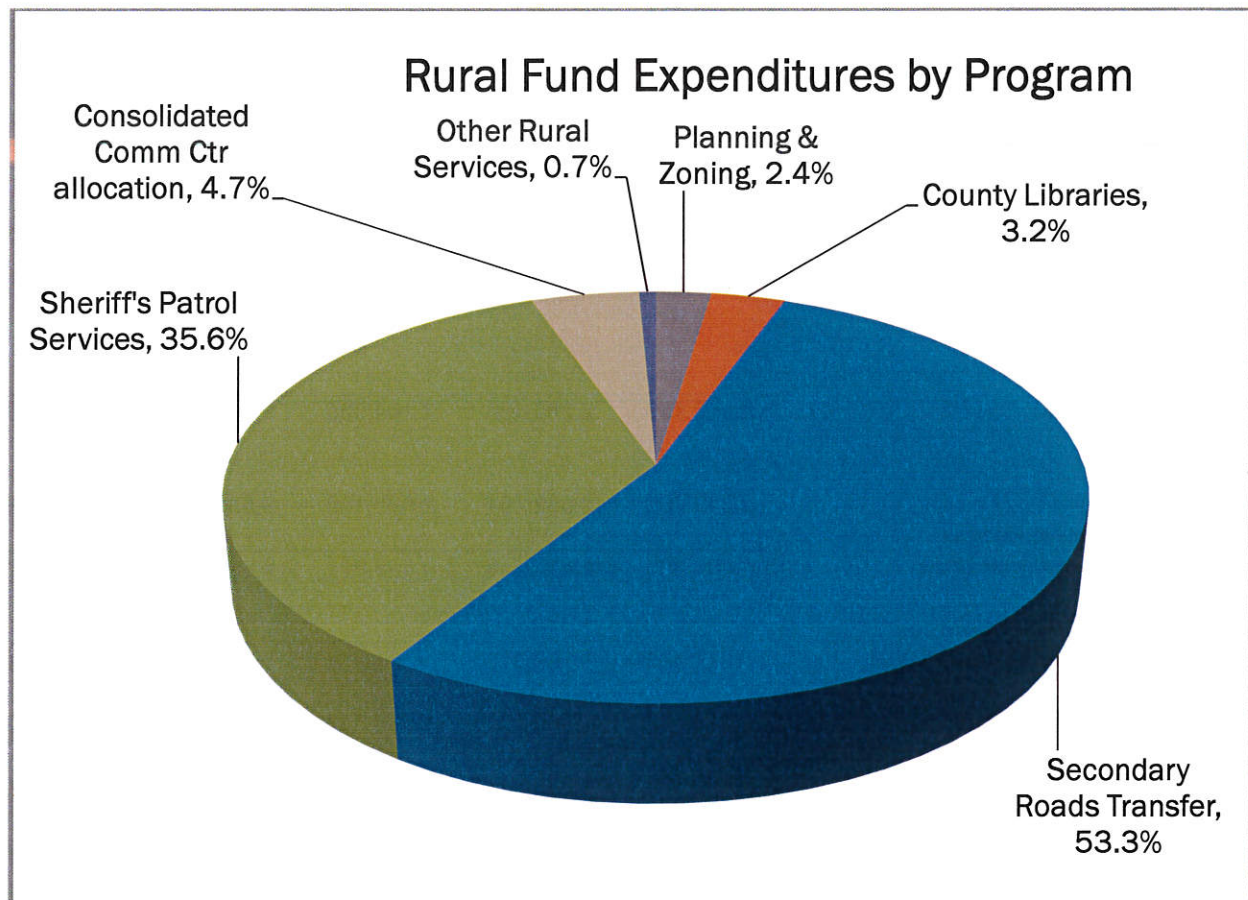
	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY21 Budgeted
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Property Taxes	\$ 4,052,200	\$ 4,276,510	\$ 4,311,537	\$ 4,311,537	\$ 3,676,386
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	139,900	140,361	134,415	134,415	109,930
Intergovernmental	1,262,826	1,223,731	1,297,261	1,297,261	406,606
Licenses & Permits	-	-	-	-	-
Charges for Service	195,951	131,025	87,000	87,000	112,000
Use of Money & Property	-	-	-	-	-
Miscellaneous	-	1,852	-	-	-
<b>Subtotal Revenues</b>	<b>5,650,877</b>	<b>5,773,479</b>	<b>5,830,213</b>	<b>5,830,213</b>	<b>4,304,922</b>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 5,650,877</b>	<b>\$ 5,773,479</b>	<b>\$ 5,830,213</b>	<b>\$ 5,830,213</b>	<b>\$ 4,304,922</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	6,387,385	5,968,080	5,729,038	5,729,038	4,194,550
County Environment and Education	-	-	-	-	-
Roads & Transportation	-	-	-	-	-
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
<b>Subtotal Expenditures</b>	<b>6,387,385</b>	<b>5,968,080</b>	<b>5,729,038</b>	<b>5,729,038</b>	<b>4,194,550</b>
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 6,387,385</b>	<b>\$ 5,968,080</b>	<b>\$ 5,729,038</b>	<b>\$ 5,729,038</b>	<b>\$ 4,194,550</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>(736,508)</b>	<b>(194,601)</b>	<b>101,175</b>	<b>101,175</b>	<b>110,372</b>
Fund balances, beginning of the year	1,476,049	739,541	544,940	544,940	646,115
Fund balances, end of the year	\$ 739,541	\$ 544,940	\$ 646,115	\$ 646,115	\$ 756,487



## 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. The County’s share of the Consolidated Communications Center budget is allocated to the Rural Basic fund as well.

The levy for this fund is applied only to property located in the unincorporated areas. For FY21, Black Hawk County’s Rural Basic Fund levy rate per \$1,000 of taxable value is \$3.64225. This is an increase of \$.06731 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

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY21 Budgeted
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Property Taxes	\$ 2,443,507	\$ 2,655,508	\$ 2,827,866	\$ 2,827,866	\$ 2,920,990
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	1,606,610	1,761,430	1,636,396	1,636,396	1,625,588
Intergovernmental	161,386	176,639	146,729	146,729	149,070
Licenses & Permits	87,616	80,825	85,000	85,000	85,000
Charges for Service	9,428	6,575	3,500	3,500	3,500
Use of Money & Property	-	-	-	-	-
Miscellaneous	270	1,571	500	500	500
<b>Subtotal Revenues</b>	<u>4,308,817</u>	<u>4,682,548</u>	<u>4,699,991</u>	<u>4,699,991</u>	<u>4,784,648</u>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<u>\$ 4,308,817</u>	<u>\$ 4,682,548</u>	<u>\$ 4,699,991</u>	<u>\$ 4,699,991</u>	<u>\$ 4,784,648</u>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Public Safety and Legal Services	1,874,810	2,017,091	1,902,235	1,902,235	1,960,220
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	268,647	262,580	262,100	262,100	271,600
Roads & Transportation	-	-	-	-	-
Government Services to Residents	332	813	550	550	550
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
<b>Subtotal Expenditures</b>	<u>2,143,789</u>	<u>2,280,484</u>	<u>2,164,885</u>	<u>2,164,885</u>	<u>2,232,370</u>
Other Financing Uses:					
Operating Transfers Out	2,342,496	2,332,751	2,535,106	2,535,106	2,552,279
Refunded Debt/Payments to Escrow	-	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<u>\$ 4,486,285</u>	<u>\$ 4,613,235</u>	<u>\$ 4,699,991</u>	<u>\$ 4,699,991</u>	<u>\$ 4,784,649</u>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	(177,468)	69,313	-	-	(1)
Fund balances, beginning of the year	<u>1,644,002</u>	<u>1,466,534</u>	<u>1,535,847</u>	<u>1,535,847</u>	<u>1,535,845</u>
Fund balances, end of the year	<u>\$ 1,466,534</u>	<u>\$ 1,535,847</u>	<u>\$ 1,535,847</u>	<u>\$ 1,535,847</u>	<u>\$ 1,535,844</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 FY21 amount budgeted to be transferred in from the General Basic fund is \$954,687 which is 100% of the maximum allowable transfer and a decrease of \$71.00 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 FY21 amount budgeted to be transferred in from the Rural Basic fund is \$2,552,279 which is 95% of the maximum allowable transfer and an increase of \$17,173 from the previous year.

The Secondary Roads fund balance is expected to decrease by \$1,132,263 to a projected ending fund balance in FY21 of \$1,363,846. This expected decrease is due to the timing of planned road construction projects vs revenue into the Farm to Market account.

## SECONDARY ROADS FUND STATEMENT

	FY18 Actual	FY19 Actual	FY20 Budgeted	FY20 Revised	FY21 Budgeted
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	4,689,270	4,785,587	4,414,323	4,414,323	4,610,698
Licenses & Permits	82,335	95,620	50,000	50,000	70,000
Charges for Service	849	460	-	-	220
Use of Money & Property	-	-	-	-	-
Miscellaneous	38,179	127,966	-	-	-
<b>Subtotal Revenues</b>	<b>4,810,633</b>	<b>5,009,633</b>	<b>4,464,323</b>	<b>4,464,323</b>	<b>4,680,918</b>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	3,250,093	3,248,157	3,489,864	3,489,864	3,506,966
Proceeds of Fixed Asset Sales	138,553	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 8,199,279</b>	<b>\$ 8,257,790</b>	<b>\$ 7,954,187</b>	<b>\$ 7,954,187</b>	<b>\$ 8,187,884</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads & Transportation	7,125,313	7,331,575	7,721,074	8,071,074	8,084,469
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	841,742	1,150,531	1,764,579	1,764,579	1,235,678
<b>Subtotal Expenditures</b>	<b>7,967,055</b>	<b>8,482,106</b>	<b>9,485,653</b>	<b>9,835,653</b>	<b>9,320,147</b>
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 7,967,055</b>	<b>\$ 8,482,106</b>	<b>\$ 9,485,653</b>	<b>\$ 9,835,653</b>	<b>\$ 9,320,147</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>232,224</b>	<b>(224,316)</b>	<b>(1,531,466)</b>	<b>(1,881,466)</b>	<b>(1,132,263)</b>
Fund balances, beginning of the year	4,369,667	4,601,891	4,377,575	4,377,575	2,496,109
Fund balances, end of the year	\$ 4,601,891	\$ 4,377,575	\$ 2,846,109	\$ 2,496,109	\$ 1,363,846



## 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*.

## OTHER SPECIAL REVENUE FUNDS STATEMENT

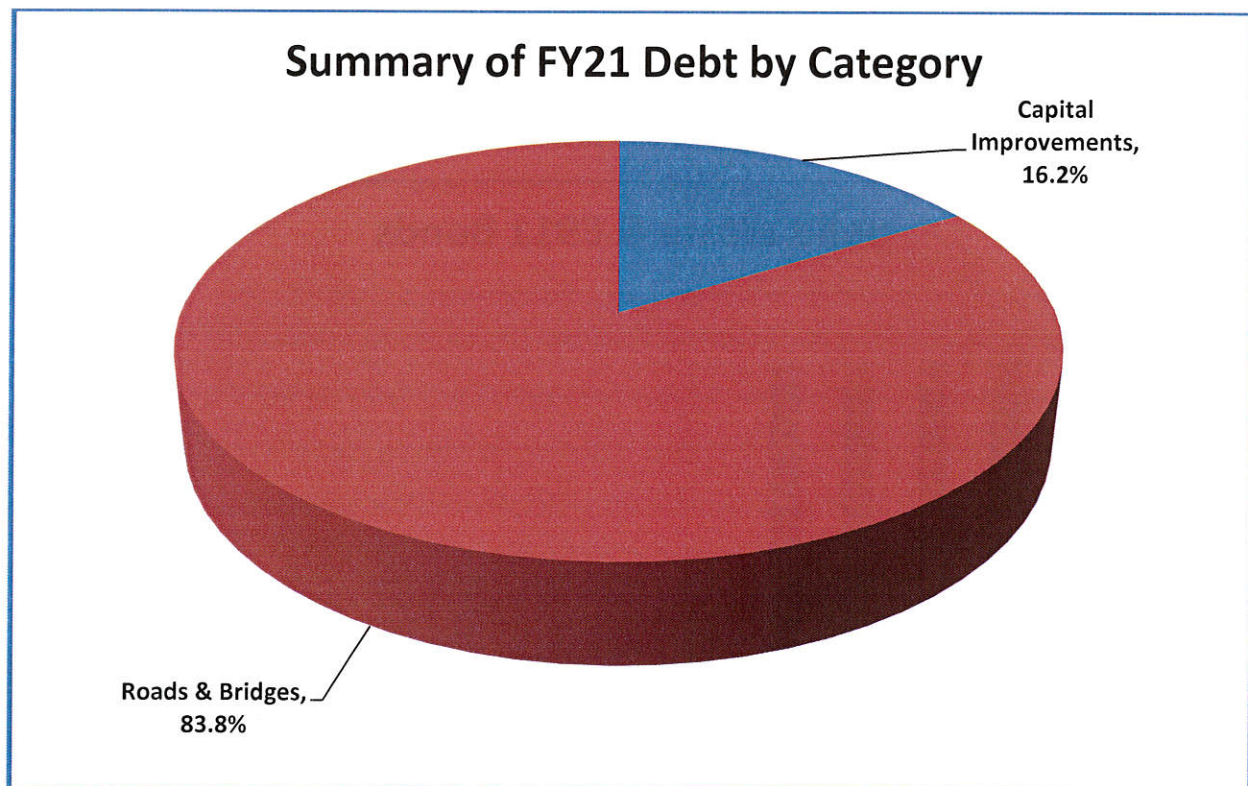
	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY21 Budgeted
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	48,572	93,243	32,000	32,000	32,000
Licenses & Permits	-	-	-	-	-
Charges for Service	396,801	438,316	23,500	23,500	24,000
Use of Money & Property	37,579	63,719	204,500	204,500	208,500
Miscellaneous	371,533	374,424	185,000	185,000	200,000
<b>Subtotal Revenues</b>	<b>854,485</b>	<b>969,702</b>	<b>445,000</b>	<b>445,000</b>	<b>464,500</b>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	6,777	13,135	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 861,262</b>	<b>\$ 982,837</b>	<b>\$ 445,000</b>	<b>\$ 445,000</b>	<b>\$ 464,500</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Public Safety and Legal Services	246,371	331,364	235,535	235,535	226,326
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	288,215	190,384	107,500	107,500	140,000
Roads & Transportation	-	-	-	-	-
Government Services to Residents	32,214	27,330	24,000	24,000	24,000
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
<b>Subtotal Expenditures</b>	<b>566,800</b>	<b>549,078</b>	<b>367,035</b>	<b>367,035</b>	<b>390,326</b>
Other Financing Uses:					
Operating Transfers Out	582,190	142,061	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 1,148,990</b>	<b>\$ 691,139</b>	<b>\$ 367,035</b>	<b>\$ 367,035</b>	<b>\$ 390,326</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>(287,728)</b>	<b>291,698</b>	<b>77,965</b>	<b>77,965</b>	<b>74,174</b>
Fund balances, beginning of the year	1,960,318	1,672,590	1,964,288	1,964,288	2,042,253
Fund balances, end of the year	\$ 1,672,590	\$ 1,964,288	\$ 2,042,253	\$ 2,042,253	\$ 2,116,427

## Debt Service Fund Narrative

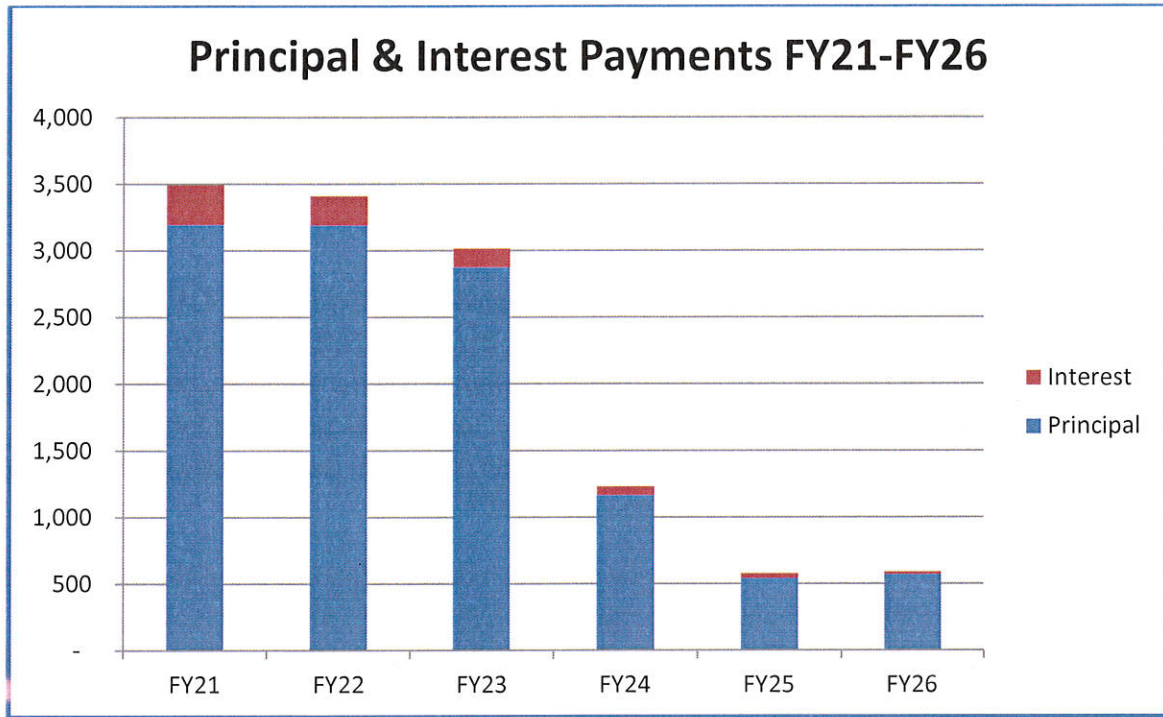
The Debt Service fund is used to account for the collection of property taxes and for the payment of general obligation bond principal, interest, and related costs. General obligation bonds are used to finance a variety of public projects and are backed by the full faith and credit of Black Hawk County. Outstanding principal on general obligation debt estimated as of July 1, 2020 (the beginning of FY21) totals \$11,535,000. Interest and principal payments on all general obligation bonds are accounted for through the Debt Service fund.

The fiscal year 2021 debt service property tax and utility replacement tax levy is \$2,415,574, a decrease of \$1,085,920 over the prior fiscal year. In fiscal year 2020, the county paid five outstanding bonds in full, therefore, seeing a drastic decrease in debt service tax asking needed for fiscal year 2021. One of the five bonds paid in full was the Radio Bonds. The Board of Supervisors also voted for a Pre-Levy amount of \$500,000 to pay for a not-to-exceed amount of \$4,000,000 in General Obligation Bonds for the Grundy Road project expected to start in fiscal year 2021.

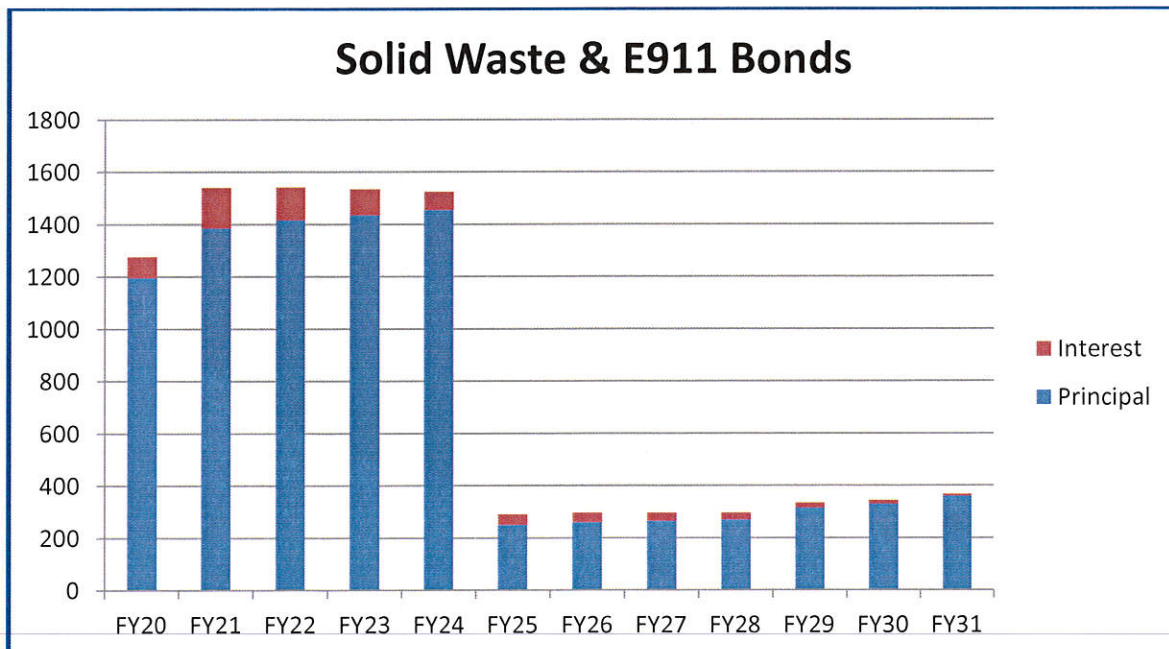
Under current State statutes, the County's general obligation debt limitation is 5% of the assessed value of all taxable property within the County's corporate limits (\$9,724,917,700). Black Hawk County's outstanding obligation debt of \$11,535,000 is significantly below the constitutional limit of all debt that is approximately \$486 million.



## Summary of Payments on Outstanding General Obligation Bonds



## Summary of Payments on Outstanding General Obligation Bonds for Solid Waste and E-911





## DEBT SERVICE FUND STATEMENT

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY21 Budgeted
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Property Taxes	\$ 4,294,235	\$ 3,934,999	\$ 3,254,393	\$ 3,254,393	\$ 2,250,870
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	1,529,003	1,650,714	1,494,700	1,494,700	1,462,855
Intergovernmental	737,440	545,508	260,811	260,811	508,929
Licenses & Permits	-	-	-	-	-
Charges for Service	-	-	-	-	-
Use of Money & Property	159,686	149,736	118,000	118,000	51,000
Miscellaneous	-	-	-	-	1,260,700
<b>Subtotal Revenues</b>	<b>6,720,364</b>	<b>6,280,957</b>	<b>5,127,904</b>	<b>5,127,904</b>	<b>5,534,354</b>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 6,720,364</b>	<b>\$ 6,280,957</b>	<b>\$ 5,127,904</b>	<b>\$ 5,127,904</b>	<b>\$ 5,534,354</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
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	8,405,719	7,621,119	6,127,904	6,203,239	5,534,689
Capital Projects	-	-	-	-	-
<b>Subtotal Expenditures</b>	<b>8,405,719</b>	<b>7,621,119</b>	<b>6,127,904</b>	<b>6,203,239</b>	<b>5,534,689</b>
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 8,405,719</b>	<b>\$ 7,621,119</b>	<b>\$ 6,127,904</b>	<b>\$ 6,203,239</b>	<b>\$ 5,534,689</b>
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>(1,685,355)</b>	<b>(1,340,162)</b>	<b>(1,000,000)</b>	<b>(1,075,335)</b>	<b>(335)</b>
Fund balances, beginning of the year	5,268,936	3,583,581	2,243,419	2,243,419	1,168,084
Fund balances, end of the year	\$ 3,583,581	\$ 2,243,419	\$ 1,243,419	\$ 1,168,084	\$ 1,167,749

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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 FY21, the Technology Equipment Fund does not have anything budgeted to be spend out of this fund. The budgeted transfer from the General Fund in the Capital Improvement Fund for FY21 is \$791,200. Projects in the Capital Fund include Brandon Bridge repairs, Hickory Hills campground electrical upgrade, and Asphalt repairs at Hickory Hills all for Conservation. It also includes a new boiler stack for Pinecrest and HVAC replacement for Juvenile Court Services for the Maintenance Department.

The Roads and Bridges Capital Fund consists of bond proceeds for road and bridge projects. There is currently \$4,000,000 budgeted for proceeds of bond sales in FY21 as the Engineer's Department plans to pave Grundy Road expensing \$2,000,000 in both FY21 and FY22.

## CAPITAL PROJECTS FUND STATEMENT

	FY18 Actual	FY19 Actual	FY20 Adopted	FY20 Revised	FY21 Budgeted
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Charges for Service	-	-	-	-	-
Use of Money & Property	-	975	-	-	-
Miscellaneous	-	-	-	-	-
<b>Subtotal Revenues</b>	-	975	-	-	-
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	8,665,128	4,000,000
Operating Transfers In	-	1,300,000	632,974	632,974	791,200
Proceeds of Fixed Asset Sales	-	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	\$ -	\$ 1,300,975	\$ 632,974	\$ 9,298,102	\$ 4,791,200
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
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	3,602,998	1,111,832	762,974	1,762,974	4,627,200
<b>Subtotal Expenditures</b>	3,602,998	1,111,832	762,974	1,762,974	4,627,200
Other Financing Uses:					
Operating Transfers Out	-	-	-	6,000,000	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	\$ 3,602,998	\$ 1,111,832	\$ 762,974	\$ 7,762,974	\$ 4,627,200
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	(3,602,998)	189,143	(130,000)	1,535,128	164,000
Fund balances, beginning of the year	5,975,878	2,372,880	2,562,023	2,562,023	4,097,151
Fund balances, end of the year	\$ 2,372,880	\$ 2,562,023	\$ 2,432,023	\$ 4,097,151	\$ 4,261,151



# Departmental Summaries

Pages 41-58 provide financial summaries for each department by revenue type and account classification.. Significant budget variances are noted below:

## **Board: General Supervision**

- FY21 the Board of Supervisors has increased the board agency donations by \$30,000.

## **Conservation Department**

- In FY20 the Conservation Department made significant capital improvements to the Wolf Creek Bridge on the Cedar Valley Nature Trail. Because this was a one-time large capital expenditure, both expenses and revenues decreased.
- Conservation is continues to complete large capital expenditures in FY21.

## **Health Department**

- The Health Department brought the Dental Hygienist program in-house in the latter part of fiscal year 2020. The Board of Health has also approved to increase net FTE's by 4.01

## **Maintenance Department**

- Maintenance capital increased significantly due to the HVAC needing replaced for Juvenile Court Services, a boiler stack being replaced at Pinecrest, needing new plows for trucks, and replacing one flat bed truck.
- Large portion of the increase in operating expenses is due to a full time Per Mar security guard being placed at Pinecrest in FY2021

## **Sheriff's Office**

- The Sheriff's Department is adding 3.00 FTE's. Two new deputies will be placed at the courthouse full time to increase security. The other FTE is a social worker for the jail.
- Most of the increases in the Sheriff's Department are salary and benefits for the whole department. The Sheriff's Department is the largest department in the county, and therefore costs the most. A large factor that could negatively affect the department is legislation causing it to be more difficult to gather revenue from the inmates for room and board.

## Attorney's Office

### Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Actuals</b>	<b>FY20 Adopted</b>	<b>FY20 Amended</b>	<b>FY21 Requested</b>	<b>\$ Change</b>	<b>% Change</b>
Revenue							
REVENUES	\$ 762,356	\$ 713,964	\$ 760,552	\$ 760,552	\$ 655,353	\$ (105,199)	-13.83%
Revenue Total	\$ 762,356	\$ 713,964	\$ 760,552	\$ 760,552	\$ 655,353	\$ (105,199)	-13.83%
Expenses							
SALARIES & BEN	\$ 2,987,084	\$ 3,023,825	\$ 3,273,555	\$ 3,273,555	\$ 3,322,898	\$ 49,343	1.51%
OPERATING EXP	\$ 268,668	\$ 213,712	\$ 196,250	\$ 196,250	\$ 168,625	\$ (27,625)	-14.08%
CAPITAL	\$ 53,979	\$ 45,390	\$ 40,000	\$ 40,000	\$ -	\$ (40,000)	-100.00%
Expenses Total	\$ 3,309,730	\$ 3,282,927	\$ 3,509,805	\$ 3,509,805	\$ 3,491,523	\$ (18,282)	-0.52%
Grand Total	\$ 2,547,373	\$ 2,568,963	\$ 2,749,253	\$ 2,749,253	\$ 2,836,170	\$ 86,917	3.16%

## Auditor's Office

### Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Actuals</b>	<b>FY20 Adopted</b>	<b>FY20 Amended</b>	<b>FY21 Requested</b>	<b>\$ Change</b>	<b>% Change</b>
Revenue							
REVENUES	\$ 3,975	\$ 4,752	\$ 3,870	\$ 3,870	\$ 3,870	\$ -	0.00%
Revenue Total	\$ 3,975	\$ 4,752	\$ 3,870	\$ 3,870	\$ 3,870	\$ -	0.00%
Expenses							
SALARIES & BEN	\$ 762,139	\$ 773,726	\$ 827,256	\$ 827,256	\$ 870,181	\$ 42,925	5.19%
OPERATING EXP	\$ 15,376	\$ 27,252	\$ 19,535	\$ 19,535	\$ 19,535	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -		\$ -	0.00%
Expenses Total	\$ 777,515	\$ 800,978	\$ 846,791	\$ 846,791	\$ 889,716	\$ 42,925	5.07%
Grand Total	\$ 773,540	\$ 796,226	\$ 842,921	\$ 842,921	\$ 885,846	\$ 42,925	5.09%

## Auditor: Elections

### Financial Summary

	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change From FY17	% Change From FY17
Revenue								
REVENUES	\$ 16,095	\$ 124,143	\$ 9,160	\$ 166,000	\$ 166,000	\$ -	\$ (16,095)	-100.00%
Revenue Total	\$ 16,095	\$ 124,143	\$ 9,160	\$ 166,000	\$ 166,000	\$ -	\$ (16,095)	-100.00%
Expenses								
SALARIES & BEN	\$ 308,562	\$ 275,554	\$ 309,796	\$ 285,297	\$ 285,297	\$ 311,898	\$ 3,336	1.08%
OPERATING EXP	\$ 292,534	\$ 283,179	\$ 320,386	\$ 307,675	\$ 307,675	\$ 321,200	\$ 28,666	9.80%
CAPITAL	\$ 14,565	\$ 96,170	\$ 25,230	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses Total	\$ 615,661	\$ 654,903	\$ 655,412	\$ 592,972	\$ 592,972	\$ 633,098	\$ 17,437	2.83%
Grand Total	\$ 599,566	\$ 530,761	\$ 646,251	\$ 426,972	\$ 426,972	\$ 633,098	\$ 33,532	5.59%

## Board Agencies

### General Fund Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 89,291	\$ 90,530	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.00%
Revenue Total	\$ 89,291	\$ 90,530	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.00%
Expenses							
SALARIES & BEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OPERATING EXP	\$ 425,580	\$ 421,978	\$ 500,603	\$ 500,603	\$ 524,467	\$ 23,864	4.77%
CAPITAL	\$ 18,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
Expenses Total	\$ 443,580	\$ 433,978	\$ 512,603	\$ 512,603	\$ 536,467	\$ 23,864	4.66%
Grand Total	\$ 354,289	\$ 343,448	\$ 442,603	\$ 442,603	\$ 466,467	\$ 23,864	5.39%

## Board Agencies

### Rural Fund Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Actuals</b>	<b>FY20 Adopted</b>	<b>FY20 Amended</b>	<b>FY21 Requested</b>	<b>\$ Change</b>	<b>% Change</b>
Revenue							
REVENUES	\$ 123,518	\$ 115,117	\$ 115,204	\$ 115,204	\$ 115,145	\$ (59)	-0.05%
Revenue Total	\$ 123,518	\$ 115,117	\$ 115,204	\$ 115,204	\$ 115,145	\$ (59)	-0.05%
Expenses							
SALARIES & BEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OPERATING EXP	\$ 300,339	\$ 294,274	\$ 293,792	\$ 293,792	\$ 303,292	\$ 9,500	3.23%
CAPITAL	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	0.00%
Expenses Total	\$ 300,589	\$ 294,524	\$ 294,042	\$ 294,042	\$ 303,542	\$ 9,500	3.23%
Grand Total	\$ 177,071	\$ 179,407	\$ 178,838	\$ 178,838	\$ 188,397	\$ 9,559	5.35%

## Board: General Supervision

### General Basic Fund Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Actuals</b>	<b>FY20 Adopted</b>	<b>FY20 Amended</b>	<b>FY21 Requested</b>	<b>\$ Change</b>	<b>% Change</b>
Revenue							
REVENUES	\$ 101,968	\$ 46,127	\$ 28,750	\$ 28,750	\$ 29,750	\$ 1,000	3.48%
Revenue Total	\$ 101,968	\$ 46,127	\$ 28,750	\$ 28,750	\$ 29,750	\$ 1,000	3.48%
Expenses							
SALARIES & BEN	\$ 7,515	\$ 6,741	\$ 55,000	\$ 55,000	\$ 55,000	\$ -	0.00%
OPERATING EXP	\$ 1,947,773	\$ 468,353	\$ 509,550	\$ 509,550	\$ 509,450	\$ (100)	-0.02%
CAPITAL	\$ 79,274	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses Total	\$ 2,034,562	\$ 2,475,094	\$ 564,550	\$ 564,550	\$ 564,450	\$ (100)	-0.02%
Grand Total	\$ 1,932,594	\$ 2,428,968	\$ 535,800	\$ 535,800	\$ 534,700	\$ (1,100)	-0.21%



## Board: General Supervision

### General Supplemental Fund Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Actuals</b>	<b>FY20 Adopted</b>	<b>FY20 Amended</b>	<b>FY21 Requested</b>	<b>\$ Change</b>	<b>% Change</b>
Revenue							
REVENUES	\$ 16,021	\$ 15,921	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
Revenue Total	\$ 16,021	\$ 15,921	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
Expenses							
SALARIES & BEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
OPERATING EXP	\$ 454,725	\$ 496,678	\$ 605,000	\$ 905,000	\$ 605,000	\$ (300,000)	-33.15%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses Total	\$ 454,725	\$ 496,678	\$ 605,000	\$ 905,000	\$ 605,000	\$ (300,000)	-33.15%
Grand Total	\$ 438,703	\$ 480,756	\$ 590,000	\$ 890,000	\$ 590,000	\$ (300,000)	-33.71%

## Board Office

### Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Actuals</b>	<b>FY20 Adopted</b>	<b>FY20 Amended</b>	<b>FY21 Requested</b>	<b>\$ Change</b>	<b>% Change</b>
Revenue							
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses							
SALARIES & BEN	\$ 389,848	\$ 410,588	\$ 454,194	\$ 454,194	\$ 477,124	\$ 22,930	5.05%
OPERATING EXP	\$ 76,694	\$ 62,699	\$ 73,550	\$ 73,550	\$ 73,500	\$ (50)	-0.07%
CAPITAL	\$ -	\$ -	\$ -	\$ -		\$ -	0.00%
Expenses Total	\$ 466,543	\$ 473,286	\$ 527,744	\$ 527,744	\$ 550,624	\$ 22,880	4.34%
Grand Total	\$ 466,543	\$ 473,286	\$ 527,744	\$ 527,744	\$ 550,624	\$ 22,880	4.34%

## Civil Service

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses							
SALARIES & BEN	\$ 1,272	\$ 1,399	\$ 4,308	\$ 4,308	\$ 4,373	\$ 65	1.51%
OPERATING EXP	\$ 1,664	\$ 632	\$ 9,700	\$ 9,700	\$ 9,700	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses Total	\$ 2,935	\$ 2,031	\$ 14,008	\$ 14,008	\$ 14,073	\$ 65	0.46%
Grand Total	\$ 2,935	\$ 2,031	\$ 14,008	\$ 14,008	\$ 14,073	\$ 65	0.46%

## Conservation Department

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 1,284,457	\$ 799,768	\$ 1,846,934	\$ 1,966,534	\$ 867,705	\$ (1,098,829)	-55.88%
Revenue Total	\$ 1,284,457	\$ 799,768	\$ 1,846,934	\$ 1,966,534	\$ 867,705	\$ (1,098,829)	-55.88%
Expenses							
SALARIES & BEN	\$ 1,659,217	\$ 1,693,542	\$ 1,948,192	\$ 1,948,192	\$ 2,064,498	\$ 116,306	5.97%
OPERATING EXP	\$ 359,932	\$ 373,281	\$ 421,592	\$ 421,592	\$ 427,757	\$ 6,165	1.46%
CAPITAL	\$ 1,368,846	\$ 239,981	\$ 1,260,800	\$ 1,380,800	\$ 74,800	\$ (1,306,000)	-94.58%
Expenses Total	\$ 3,387,994	\$ 2,306,805	\$ 3,630,584	\$ 3,750,584	\$ 2,567,055	\$ (1,183,529)	-31.56%
Grand Total	\$ 2,103,538	\$ 1,507,037	\$ 1,783,650	\$ 1,784,050	\$ 1,699,350	\$ (84,700)	-4.75%

## Consolidated Communications Center

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 2,068,379	\$ 2,093,834	\$ 2,333,574	\$ 2,333,574	\$ 2,517,202	\$ 183,628	7.87%
Revenue Total	\$ 2,068,379	\$ 2,093,834	\$ 2,333,574	\$ 2,333,574	\$ 2,517,202	\$ 183,628	7.87%
Expenses							
SALARIES & BEN	\$ 1,912,501	\$ 2,017,843	\$ 2,208,321	\$ 2,208,321	\$ 2,415,249	\$ 206,928	9.37%
OPERATING EXP	\$ 101,043	\$ 108,306	\$ 120,253	\$ 120,253	\$ 98,453	\$ (21,800)	-18.13%
CAPITAL	\$ 2,030	\$ -	\$ 5,000	\$ 5,000	\$ 3,500	\$ (1,500)	-30.00%
Expenses Total	\$ 2,015,574	\$ 2,126,150	\$ 2,333,574	\$ 2,333,574	\$ 2,517,202	\$ 183,628	7.87%
Grand Total	\$ (52,805)	\$ 32,315	\$ -	\$ -	\$ -	\$ -	0.00%

## District Court Administration

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 552	\$ 439	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Revenue Total	\$ 552	\$ 439	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Expenses							
SALARIES & BEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OPERATING EXP	\$ 7,116	\$ 19,457	\$ 11,900	\$ 11,900	\$ 11,900	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses Total	\$ 7,116	\$ 19,457	\$ 11,900	\$ 11,900	\$ 11,900	\$ -	0.00%
Grand Total	\$ 6,564	\$ 19,018	\$ 11,400	\$ 11,400	\$ 11,400	\$ -	0.00%

## Engineer's Office

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 4,949,186	\$ 5,009,633	\$ 4,464,323	\$ 4,464,323	\$ 4,680,918	\$ 216,595	4.85%
Revenue Total	\$ 4,949,186	\$ 5,009,633	\$ 4,464,323	\$ 4,464,323	\$ 4,680,918	\$ 216,595	4.85%
Expenses							
SALARIES & BEN	\$ 3,515,714	\$ 3,660,229	\$ 3,915,006	\$ 3,915,006	\$ 3,919,222	\$ 4,216	0.11%
OPERATING EXP	\$ 2,246,615	\$ 2,927,728	\$ 2,905,647	\$ 3,255,647	\$ 3,459,925	\$ 204,278	6.27%
CAPITAL	\$ 2,204,727	\$ 1,894,150	\$ 2,665,000	\$ 2,665,000	\$ 1,941,000	\$ (724,000)	-27.17%
Expenses Total	\$ 7,967,056	\$ 8,482,107	\$ 9,485,653	\$ 9,835,653	\$ 9,320,147	\$ (515,506)	-5.24%
Grand Total	\$ 3,017,869	\$ 3,472,474	\$ 5,021,330	\$ 5,371,330	\$ 4,639,229	\$ (732,101)	-13.63%

## Health Department

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 4,016,919	\$ 2,727,588	\$ 2,876,852	\$ 2,876,852	\$ 2,192,565	\$ (684,287)	-23.79%
Revenue Total	\$ 4,016,919	\$ 2,727,588	\$ 2,876,852	\$ 2,876,852	\$ 2,192,565	\$ (684,287)	-23.79%
Expenses							
SALARIES & BEN	\$ 4,715,733	\$ 3,520,321	\$ 4,414,193	\$ 4,414,193	\$ 4,959,537	\$ 545,344	12.35%
OPERATING EXP	\$ 985,904	\$ 943,397	\$ 984,011	\$ 1,053,511	\$ 492,331	\$ (561,180)	-53.27%
CAPITAL	\$ 15,076	\$ 90,566	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses Total	\$ 5,716,714	\$ 4,554,285	\$ 5,398,204	\$ 5,467,704	\$ 5,451,868	\$ (15,836)	-0.29%
Grand Total	\$ 1,699,795	\$ 1,826,697	\$ 2,521,352	\$ 2,590,852	\$ 3,259,303	\$ 668,451	25.80%



## Human Services Administration (DHS)

### Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Actuals</b>	<b>FY20 Adopted</b>	<b>FY20 Amended</b>	<b>FY21 Requested</b>	<b>\$ Change</b>	<b>% Change</b>
Revenue							
REVENUES	\$ 111,409	\$ 120,245	\$ 116,000	\$ 116,000	\$ 114,000	\$ (2,000)	-1.72%
Revenue Total	\$ 111,409	\$ 120,245	\$ 116,000	\$ 116,000	\$ 114,000	\$ (2,000)	-1.72%
Expenses							
SALARIES & BEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OPERATING EXP	\$ 257,947	\$ 271,059	\$ 335,050	\$ 335,050	\$ 329,950	\$ (5,100)	-1.52%
CAPITAL	\$ 9,167	\$ 9,484	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
Expenses Total	\$ 267,115	\$ 280,544	\$ 345,050	\$ 345,050	\$ 339,950	\$ (5,100)	-1.48%
Grand Total	\$ 155,705	\$ 160,299	\$ 229,050	\$ 229,050	\$ 225,950	\$ (3,100)	-1.35%

## Human Resources

### Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Actuals</b>	<b>FY20 Adopted</b>	<b>FY20 Amended</b>	<b>FY21 Requested</b>	<b>\$ Change</b>	<b>% Change</b>
Revenue							
REVENUES	\$ 100	\$ 630	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ 100	\$ 630	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses							
SALARIES & BEN	\$ 242,657	\$ 267,885	\$ 278,695	\$ 278,695	\$ 289,464	\$ 10,769	3.86%
OPERATING EXP	\$ 26,676	\$ 32,068	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
CAPITAL	\$ 5,157	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses Total	\$ 274,490	\$ 299,953	\$ 298,695	\$ 298,695	\$ 309,464	\$ 10,769	3.61%
Grand Total	\$ 274,390	\$ 299,323	\$ 298,695	\$ 298,695	\$ 309,464	\$ 10,769	3.61%

## Information Technology

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 166,924	\$ 139,997	\$ 123,500	\$ 123,500	\$ 50,500	\$ (73,000)	-59.11%
Revenue Total	\$ 166,924	\$ 139,997	\$ 123,500	\$ 123,500	\$ 50,500	\$ (73,000)	-59.11%
Expenses							
SALARIES & BEN	\$ 394,325	\$ 398,856	\$ 426,613	\$ 426,613	\$ 532,845	\$ 106,232	24.90%
OPERATING EXP	\$ 468,939	\$ 489,418	\$ 524,750	\$ 524,750	\$ 501,800	\$ (22,950)	-4.37%
CAPITAL	\$ 83,612	\$ 87,843	\$ 128,022	\$ 128,022	\$ 195,456	\$ 67,434	52.67%
Expenses Total	\$ 946,875	\$ 976,117	\$ 1,079,385	\$ 1,079,385	\$ 1,230,101	\$ 150,716	13.96%
Grand Total	\$ 779,951	\$ 836,120	\$ 955,885	\$ 955,885	\$ 1,179,601	\$ 223,716	23.40%

## Juvenile Court Services

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 84,654	\$ 56,167	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.00%
Revenue Total	\$ 84,654	\$ 56,167	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.00%
Expenses							
SALARIES & BEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OPERATING EXP	\$ 649,575	\$ 587,209	\$ 767,600	\$ 767,600	\$ 767,600	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses Total	\$ 649,575	\$ 587,209	\$ 767,600	\$ 767,600	\$ 767,600	\$ -	0.00%
Grand Total	\$ 564,920	\$ 531,042	\$ 697,600	\$ 697,600	\$ 697,600	\$ -	0.00%

## Maintenance Department

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 364,645	\$ 246,346	\$ 178,805	\$ 178,805	\$ 169,000	\$ (9,805)	-5.48%
Revenue Total	\$ 364,645	\$ 246,346	\$ 178,805	\$ 178,805	\$ 169,000	\$ (9,805)	-5.48%
Expenses							
SALARIES & BEN	\$ 624,468	\$ 652,796	\$ 677,034	\$ 677,034	\$ 665,166	\$ (11,868)	-1.75%
OPERATING EXP	\$ 877,015	\$ 888,229	\$ 843,762	\$ 843,762	\$ 877,312	\$ 33,550	3.98%
CAPITAL	\$ 47,719	\$ 358,815	\$ 25,600	\$ 25,600	\$ 181,700	\$ 156,100	609.77%
Expenses Total	\$ 1,549,202	\$ 1,899,840	\$ 1,546,396	\$ 1,546,396	\$ 1,724,178	\$ 177,782	11.50%
Grand Total	\$ 1,184,557	\$ 1,653,494	\$ 1,367,591	\$ 1,367,591	\$ 1,555,178	\$ 187,587	13.72%

## Medical Examiner

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 16,638	\$ 11,175	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0.00%
Revenue Total	\$ 16,638	\$ 11,175	\$ 13,000	\$ 13,000	\$ 13,000	\$ -	0.00%
Expenses							
SALARIES & BEN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OPERATING EXP	\$ 255,050	\$ 219,162	\$ 249,550	\$ 249,550	\$ 249,550	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses Total	\$ 255,050	\$ 219,162	\$ 249,550	\$ 249,550	\$ 249,550	\$ -	0.00%
Grand Total	\$ 238,413	\$ 207,987	\$ 236,550	\$ 236,550	\$ 236,550	\$ -	0.00%

## Recorder's Office

### Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Actuals</b>	<b>FY20 Adopted</b>	<b>FY20 Amended</b>	<b>FY21 Requested</b>	<b>\$ Change</b>	<b>% Change</b>
Revenue							
REVENUES	\$ 858,960	\$ 918,910	\$ 895,250	\$ 895,250	\$ 936,800	\$ 41,550	4.64%
Revenue Total	\$ 858,960	\$ 918,910	\$ 895,250	\$ 895,250	\$ 936,800	\$ 41,550	4.64%
Expenses							
SALARIES & BEN	\$ 627,327	\$ 681,029	\$ 735,494	\$ 735,494	\$ 719,930	\$ (15,564)	-2.12%
OPERATING EXP	\$ 60,052	\$ 59,104	\$ 61,550	\$ 61,550	\$ 60,860	\$ (690)	-1.12%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses Total	\$ 687,380	\$ 740,133	\$ 797,044	\$ 797,044	\$ 780,790	\$ (16,254)	-2.04%
Grand Total	\$ (171,580)	\$ (178,776)	\$ (98,206)	\$ (98,206)	\$ (156,010)	\$ (57,804)	-58.86%

## Sheriff's Office

### General Fund Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Actuals</b>	<b>FY20 Adopted</b>	<b>FY20 Amended</b>	<b>FY21 Requested</b>	<b>\$ Change</b>	<b>% Change</b>
Revenue							
REVENUES	\$ 1,630,356	\$ 1,634,703	\$ 1,515,690	\$ 1,515,690	\$ 1,443,257	\$ (72,433)	-4.78%
Revenue Total	\$ 1,630,356	\$ 1,634,703	\$ 1,515,690	\$ 1,515,690	\$ 1,443,257	\$ (72,433)	-4.78%
Expenses							
SALARIES & BEN	\$ 9,226,784	\$ 9,576,786	\$ 10,928,574	\$ 10,928,574	\$ 11,643,264	\$ 714,690	6.54%
OPERATING EXP	\$ 2,657,063	\$ 2,931,519	\$ 2,811,474	\$ 2,811,474	\$ 2,793,006	\$ (18,468)	-0.66%
CAPITAL	\$ 1,982,447	\$ 376,523	\$ 281,000	\$ 281,000	\$ 251,000	\$ (30,000)	-10.68%
Expenses Total	\$ 13,866,295	\$ 12,884,827	\$ 14,021,048	\$ 14,021,048	\$ 14,687,270	\$ 666,222	4.75%
Grand Total	\$ 12,235,938	\$ 11,250,124	\$ 12,505,358	\$ 12,505,358	\$ 13,244,013	\$ 738,655	5.91%

## Sheriff's Office

### Rural Fund Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Actuals</b>	<b>FY20 Adopted</b>	<b>FY20 Amended</b>	<b>FY21 Requested</b>	<b>\$ Change</b>	<b>% Change</b>
Revenue							
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses							
SALARIES & BEN	\$ 1,842,868	\$ 1,985,150	\$ 1,631,055	\$ 1,631,055	\$ 1,703,028	\$ 71,973	4.41%
OPERATING EXP	\$ -	\$ -	\$ 239,238	\$ 239,238	\$ 225,249	\$ (13,989)	-5.85%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses Total	\$ 1,842,868	\$ 1,985,150	\$ 1,870,293	\$ 1,870,293	\$ 1,928,277	\$ 57,984	3.10%
Grand Total	\$ 1,842,868	\$ 1,985,150	\$ 1,870,293	\$ 1,870,293	\$ 1,928,277	\$ 57,984	3.10%

### Jail Commissary Fund Summary

	<b>FY18 Actuals</b>	<b>FY19 Actuals</b>	<b>FY20 Adopted</b>	<b>FY20 Amended</b>	<b>FY21 Requested</b>	<b>\$ Change</b>	<b>% Change</b>
Revenue							
REVENUES	\$ 344,536	\$ 409,376	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.00%
Revenue Total	\$ 344,536	\$ 409,376	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	0.00%
Expenses							
SALARIES & BEN	\$ 35,351	\$ 39,277	\$ 42,375	\$ 42,375	\$ 44,066	\$ 1,691	3.99%
OPERATING EXP	\$ 190,184	\$ 204,638	\$ 182,260	\$ 182,260	\$ 182,260	\$ -	0.00%
CAPITAL	\$ 20,836	\$ 87,449	\$ 10,900	\$ 10,900	\$ -	\$ (10,900)	-100.00%
Expenses Total	\$ 246,371	\$ 331,364	\$ 235,535	\$ 235,535	\$ 226,326	\$ (9,209)	-3.91%
Grand Total	\$ (98,165)	\$ (78,012)	\$ (64,465)	\$ (64,465)	\$ (73,674)	\$ (9,209)	14.29%



## Social Services

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 9,284	\$ 8,080	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.00%
Revenue Total	\$ 9,284	\$ 8,080	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.00%
Expenses							
SALARIES & BEN	\$ 59,473	\$ 61,509	\$ 63,772	\$ 105,772	\$ 99,351	\$ (6,421)	-6.07%
OPERATING EXP	\$ 589,696	\$ 602,175	\$ 703,709	\$ 661,709	\$ 661,689	\$ (20)	0.00%
CAPITAL	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)	-100.00%
Expenses Total	\$ 649,170	\$ 663,684	\$ 770,481	\$ 770,481	\$ 761,040	\$ (9,441)	-1.23%
Grand Total	\$ 639,885	\$ 655,604	\$ 764,981	\$ 764,981	\$ 755,540	\$ (9,441)	-1.23%

## Treasurer's Office

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 1,952,068	\$ 2,300,332	\$ 1,930,605	\$ 1,930,605	\$ 2,049,805	\$ 119,200	6.17%
Revenue Total	\$ 1,952,068	\$ 2,300,332	\$ 1,930,605	\$ 1,930,605	\$ 2,049,805	\$ 119,200	6.17%
Expenses							
SALARIES & BEN	\$ 1,379,937	\$ 1,421,037	\$ 1,545,528	\$ 1,545,528	\$ 1,583,612	\$ 38,084	2.46%
OPERATING EXP	\$ 50,910	\$ 49,757	\$ 74,150	\$ 74,150	\$ 74,150	\$ -	0.00%
CAPITAL	\$ 4,918	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses Total	\$ 1,435,765	\$ 1,470,794	\$ 1,619,678	\$ 1,619,678	\$ 1,657,762	\$ 38,084	2.35%
Grand Total	\$ (516,303)	\$ (829,539)	\$ (310,927)	\$ (310,927)	\$ (392,043)	\$ (81,116)	-26.09%

## Veterans Affairs Department

### Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Adopted	FY20 Amended	FY21 Requested	\$ Change	% Change
Revenue							
REVENUES	\$ 49,453	\$ 49,696	\$ -	\$ -	\$ 30,000	\$ 30,000	+++
Revenue Total	\$ 49,453	\$ 49,696	\$ -	\$ -	\$ 30,000	\$ 30,000	+++
Expenses							
SALARIES & BEN	\$ 288,817	\$ 294,090	\$ 332,883	\$ 332,883	\$ 308,643	\$ (24,240)	-7.28%
OPERATING EXP	\$ 133,290	\$ 112,412	\$ 103,250	\$ 103,250	\$ 91,650	\$ (11,600)	-11.23%
CAPITAL	\$ 4,697	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	+++
Expenses Total	\$ 426,805	\$ 406,502	\$ 436,133	\$ 436,133	\$ 425,293	\$ (10,840)	-2.49%
Grand Total	\$ 377,352	\$ 356,806	\$ 436,133	\$ 436,133	\$ 395,293	\$ (40,840)	-9.36%

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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. The new step for fiscal year 2021 is an additional public hearing to publish the max levy rate for the various funds. If any of those funds see an increase of 2% or more, then the board needs to approve the levy rates with a super majority. 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 31.

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 both hearings must be published not less than ten or more than twenty days prior to the hearing.

## **Black Hawk County Calendar Fiscal Year 2021 Budget**

October-November, 2019	Meet with Board of Supervisors for Goals and Objectives
October, 2019 Officials	Budget Request Material Sent Out to Dept Heads / Elected
December, 2019	Budget Request Material Due From Dept Heads / Elected Officials
January, 2019	Documents Completed for Budget Sessions
January, 2019	Begin Budget Sessions with Board of Supervisors
February 19, 2020	Budget Finalized
March 12 & 13, 2020	Budget Published
March 24, 2020	Budget Hearing
March 24, 2020	Budget Appropriated by Resolution
July 1, 2020	Fiscal Year 2021 Begins
December, 2020	Fall Budget Amendment (if necessary)
May, 2021	Final Budget Amendment (if necessary)
June 30, 2021	Fiscal Year 2021 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.

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