



Black Hawk County, Iowa

Annual Budget Report for Fiscal Year 2022

Black Hawk County, Iowa

Annual Budget Report for Fiscal Year 2022 Ending June 30, 2022

Prepared by
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www.blackhawkcounty.iowa.gov

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February 23, 2021

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

The fiscal year 2022 budget for Black Hawk County, Iowa is respectfully submitted. The Black Hawk County Supervisors were met with a significant decline in revenues as the COVID-19 virus entered Black Hawk County. The large decline in revenue was offset by a slight increase in valuation, county wide. The majority of the cost increases for fiscal year 2022 came from our wages increasing 3.00% for our union bargaining units as well as our non-bargaining and elected officials. We saw an increase in our Health Insurance Trust Fund balance resulting in the decision to not increase the cost of health insurance. Because of the leadership of our Black Hawk County Supervisors, Black Hawk County remains in a strong financial position. The supervisors continue to keep every county citizen in mind while making fiscally sound decisions.

There is a .80% increase in taxable valuation county wide for fiscal year 2022 which helped offset the loss of revenue. Black Hawk County was able to keep the levy increase to a modest 0.66% for urban properties and decrease the rural levy by 4.7%. Because the county maintains an aggressive payback period for the outstanding General Obligation Bonds, coupled with the increase of \$4,000,000 for the Grundy Road Paving Project, the debt levy had a slight increase for fiscal year 2022. In the next three fiscal years, the county will see four bonds be paid in full resulting in a substantial decrease in debt service. The county mental health levy decreased 1.7%, also helping the overall urban levy rate.

For fiscal year 2021 and 2022 Black Hawk County had discussions on how the county can improve their virtual footprint as we move away from this pandemic. COVID-19 caused Black Hawk County to make some unplanned adjustments to not only our courthouse, but our online presence. We now hold meetings via ZOOM and plan to do so for the foreseeable future. Increasing our Information Technology initiative improves our cyber security as well as our efficiencies. We also increased our budget to the Health Department in efforts to help fight not only this pandemic, but pandemics in the future. Black Hawk County is also capitalizing on a new fundraising opportunity created by our Conservation Department. We have also scaled our projects down in fiscal year 2022, to help keep the levy manageable, and complete some tasks that were delayed due to COVID- 19.

Total budgeted expenditures for fiscal year 2022 total \$67,232,746. The revenue from taxes levied on property totals \$36,939,987, which will fund approximately 58.5% 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 2022 were rolled back to 56.4094% of assessed value for residential property and 84.0305% of assessed value for agricultural property. Commercial and industrial properties were rolled back to 90.0000%, and multi-residential property was rolled back to 67.500%.

Residential property owners in incorporated areas within the county will pay \$10.80 more in property taxes per \$100,000 of assessed value than in fiscal year 2021. Rural residential property owners will pay \$5.96 more per \$100,000 of assessed value while Ag land property owners in rural areas will pay \$10.11 more per \$100,000 assessed value than they did in fiscal year 2021. Most of this effect is due to the rollbacks that happen every year that are handed down from the state. The rollbacks this year shift some of the tax burden from the Commercial and Industrial tax payers to the Residential tax payers.

Fiscal year 2022 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 2022 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 2022 budget could not have been accomplished without the cooperation and assistance of all department heads and elected officials. In fiscal year 2022, 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,

A handwritten signature in blue ink, appearing to read 'James Perry', is written over a horizontal line.

James Perry, Finance Director

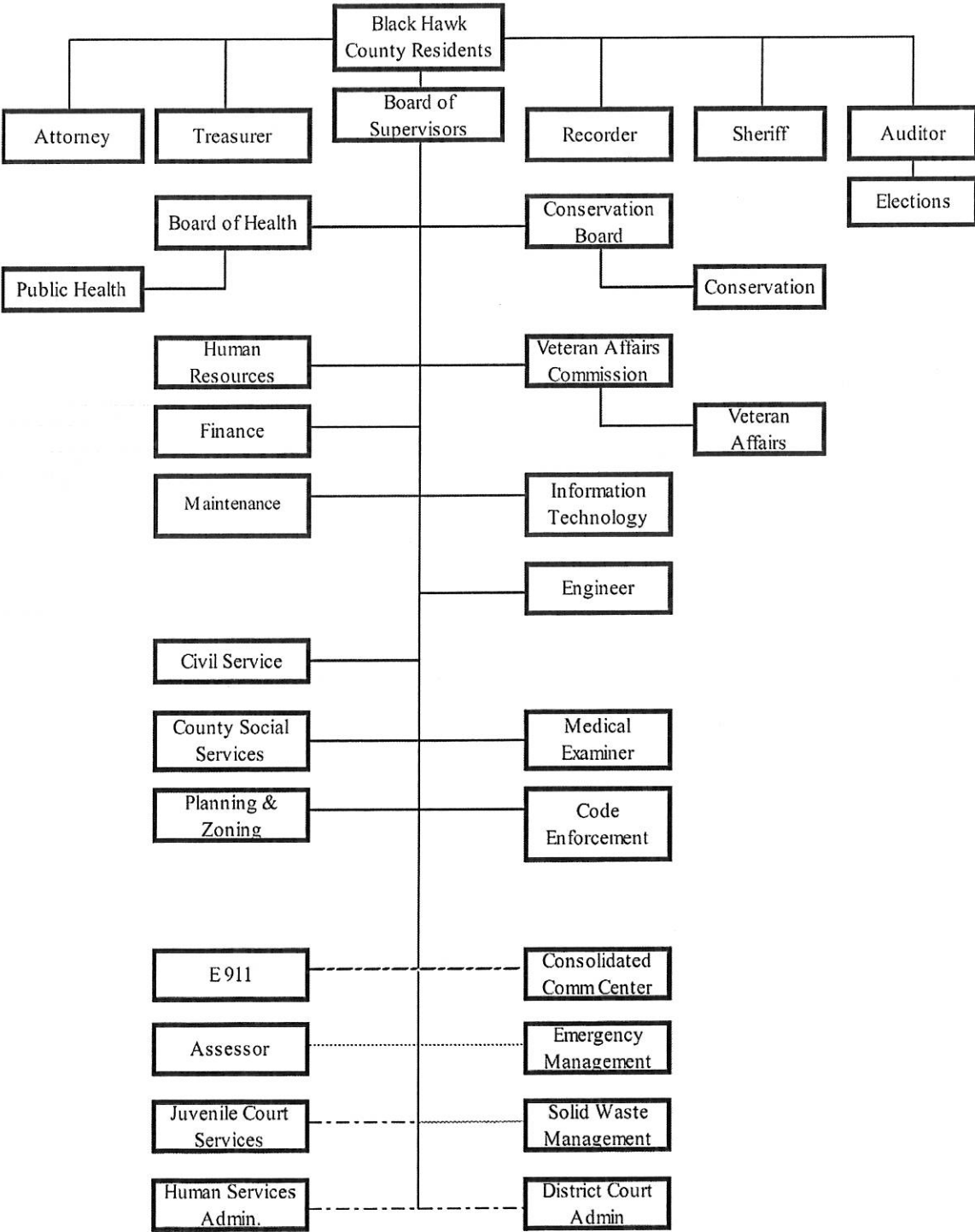
BLACK HAWK COUNTY, IOWA COUNTY OFFICIALS

<u>Official Title</u>	<u>Official</u>	<u>Term Expiration Date of Elected Officials</u>
Elected Officials		
Board of Supervisors, Chairperson	Dan Trelka	2022
Board of Supervisors, Chair Pro Tempore	Craig White	2022
Board of Supervisors	Tom Little	2024
Board of Supervisors	Linda L. Laylin	2024
Board of Supervisors	Chris Schwarz	2024
County Attorney	Brian Williams	2022
County Auditor	Grant Veeder	2024
County Recorder	Sandie L. Smith	2022
County Sheriff	Tony Thompson	2024
County Treasurer	Rita M. Schmidt	2022
Associate Officials		
County Assessor	T. J. Koenigsfeld	
Department Heads and Administration		
Conservation Executive Director	Mike Hendrickson	
County Buildings Superintendent	Rory Geving	
County Engineer	Catherine Nicholas	
County Planning & Zoning	Seth Hyberger	
Human Resources Director	Amanda Fesenmeyer	
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 FY22 are \$63,170,436, an increase of \$379,675 or .6% compared to FY21 re-estimated revenues.

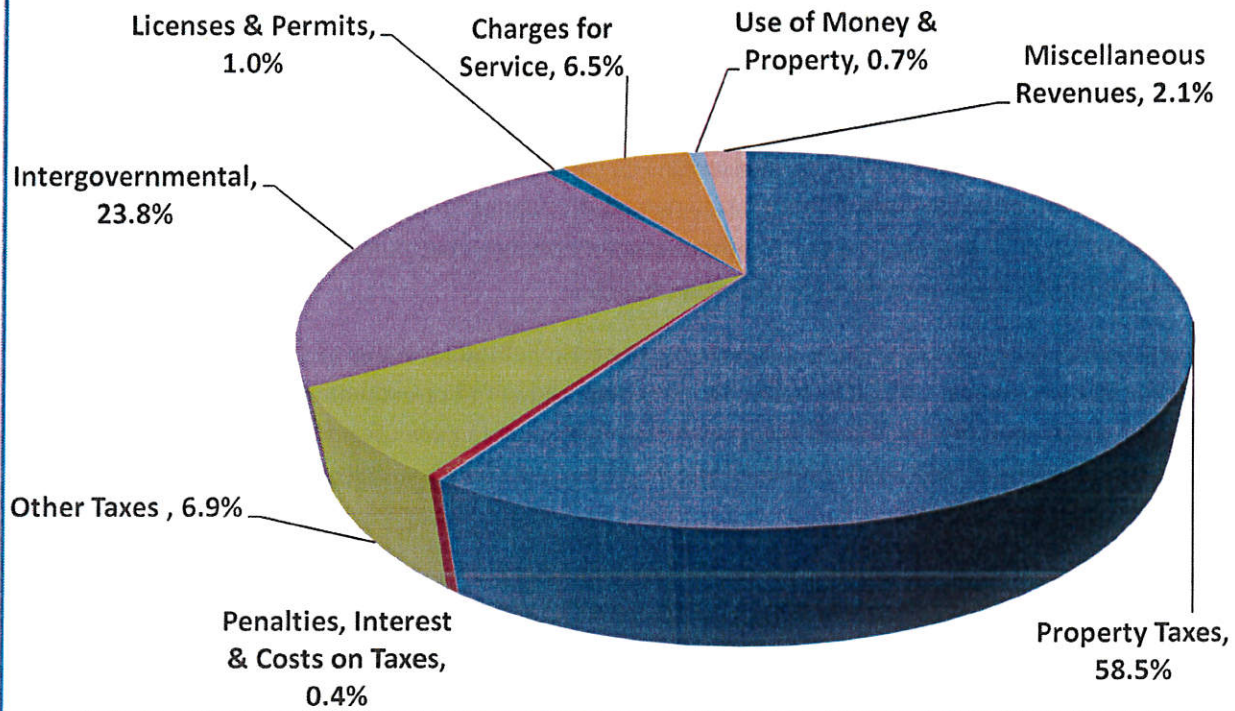
Property Tax is the largest source of revenue for Black Hawk County. Property Tax revenue comprises 58.5% of the annual revenues for the County. Property taxes increased by \$653,018 or 1.8% from FY21. The urban levy that is only applied to properties within city limits is increasing by 4.2 cents to total \$6.378 per thousand of taxable value. The rural levy that is only applied to the properties outside of city limits, decreased by 17.2 cents to total \$3.47 per thousand of taxable value. The total county levy decreased from \$9.97850 to \$9.84787 for a decrease of 1.3%.

Intergovernmental revenue makes up the second largest portion of total revenues at \$15,045,972 or 23.8% of the total, an increase of \$2,005,809 or 15.4% compared to FY21 re-estimated revenues. This is only because we are entering into an agreement with Grundy County to pave Grundy Road. This project is fully expensed by Black Hawk County and half will be reimbursed. This is causing our revenue to increase for Intergovernmental.

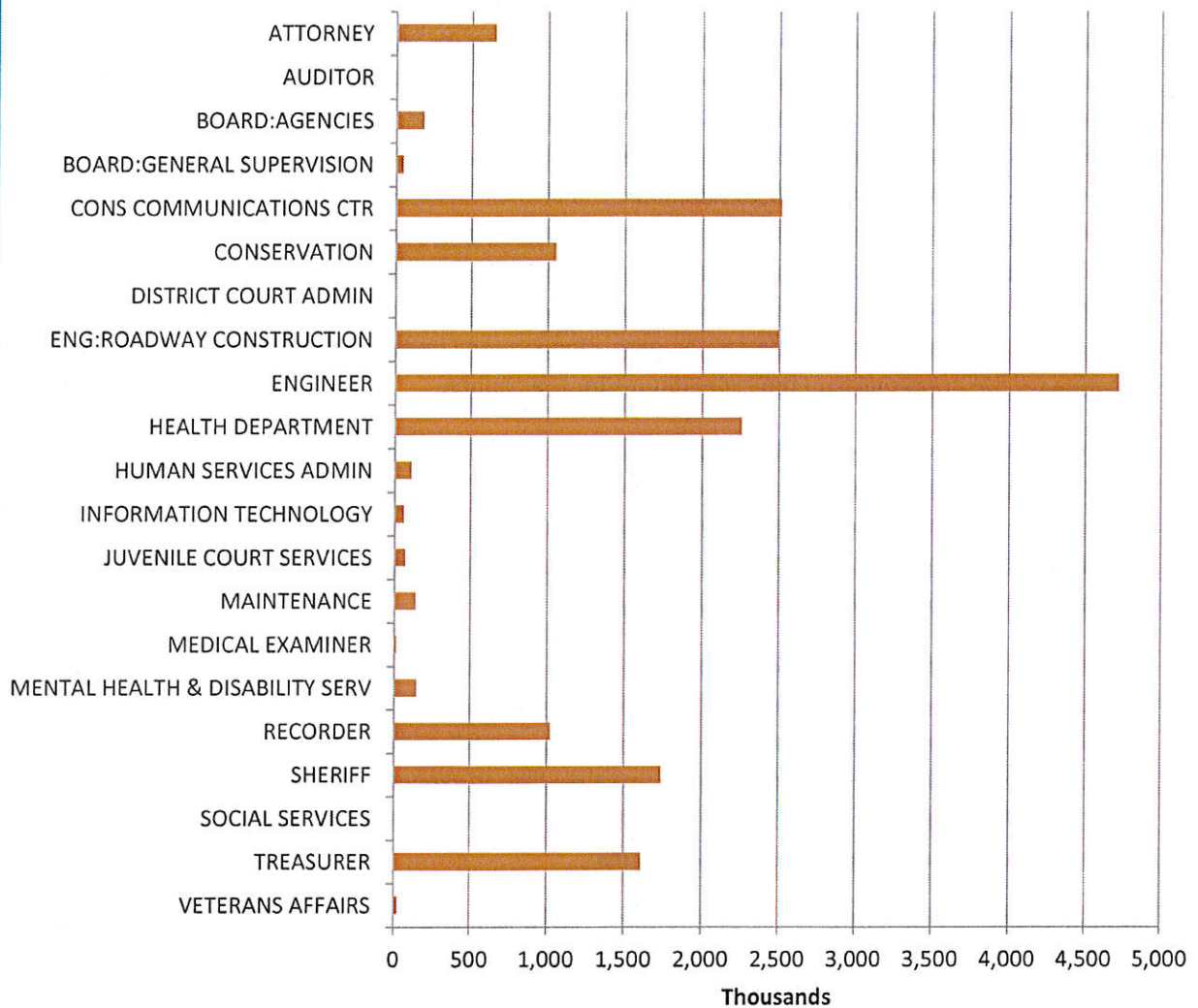
The remaining 17.7% of total revenues is made up of several other sources that include Penalties, Interest & Costs on Taxes \$270,000; Other County Taxes \$4,377,360; Licenses & Permits \$609,200; Charges for Service \$4,114,940; Use of Money & Property \$471,725; and Miscellaneous \$1,341,252.

	Re-estimated FY2021	FY22	Increase / Decrease	
			Amount	Percent
Property Taxes	36,286,969	36,939,987	653,018	1.8%
Penalties, Interest & Costs on Taxes	322,000	270,000	(52,000)	-16.1%
Other County Taxes	4,446,353	4,377,360	(68,993)	-1.6%
Intergovernmental	13,040,163	15,045,972	2,005,809	15.4%
Licenses & Permits	629,225	609,200	(20,025)	-3.2%
Charges for Service	4,090,079	4,114,940	24,861	0.6%
Use of Money & Property	964,525	471,725	(492,800)	-51.1%
Miscellaneous	3,011,447	1,341,252	(1,670,195)	-55.5%
Subtotal Revenues	62,790,761	63,170,436	379,675	0.6%
Other Financing Sources:				
Operating Transfers in	12,355,097	12,416,043	60,946	0.5%
Proceeds of Fixed Asset Sales	6553	4553	(2,000)	-30.5%
Total Revenues & Other Sources	75,152,411	75,591,032	438,621	0.6%

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



FY2022 Departmental Revenues



Expenditure Summary

Budgeted expenditures (excluding transfers out) for FY22 total \$67,706,157. This is a decrease of \$6,701,729 or 9.0% compared to re-estimated FY21 expenditures. Salaries and benefits of \$35,890,443 comprise 53.01% of the total budgeted expenditures in FY22, a decrease of \$189,527 or .28% from FY21. Black Hawk County saw an increase in full time employees (FTE's) of .15 due to the Health Department increasing a part time employee by .15. Black Hawk County Supervisors knew that we needed to keep expenditures low due to the COVID-19 pandemic and it's residual effects on local government's budgets. The largest areas of expenditures came in Capital and Salary and Benefits. Capital has increased because of the Grundy Road project we bonded for in FY21. Salary and Benefits decreased only because of the retirements and turnover within the county. The Board of Supervisors approved a 3.00% pay increase across the board to match the union pay increase. There was no increase for health insurance. 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 34.9%. Budgeted expenditures for this service area total \$23,655,333, a decrease of \$246,356 or -1.0% compared to FY21 re-estimated expenditures, again, due to the efforts made by the Sheriff's Department hiring Detention Officers rather than Deputies, retirements, and maintaining the same services with the same amount of operating budget.

Physical Health and Social Services is the second largest expenditure for the county at 11.4%. Budgeted expenditures for this service area total \$7,734,657, a decrease of \$78,702 or -1.0% compared to FY21 re-estimated expenditures. A large reason this is a decrease for fiscal year 2022 is because the Health Department received a large CARES Act grant that they plan to expend in FY2021, and it will not be there in FY2022. 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 \$4,084,536, a decrease of \$201,891 or -4.7% compared to FY21. Black Hawk County's MHDS levy is determined by the County Social Services board, they felt they were able to maintain their services with a lower levy while using some fund balance.

County Environment and Education makes up 4.6% of total expenditures. Budgeted expenditures for this service area total \$3,084,380 a decrease of \$17,060 or -.6% compared to FY21. This is mostly due to a lower capital request list from the Conservation Department coupled with the Wolf Creek Bridge carrying over into FY21 from FY20.

Roads & Transportation expenditures comprise 12.0% of total budgeted expenditures. Budgeted expenditures for this service area total \$8,136,643, an increase of \$52,174 or 0.6 % from the prior year.

Government Services to Residents expenditures total \$2,374,473, a decrease of \$266,210 or -10.1% compared to FY21. The majority of this decrease is due to FY2022 not being an election year. This results in a lower amount of employees helping for elections, lower office supplies and other operating costs.

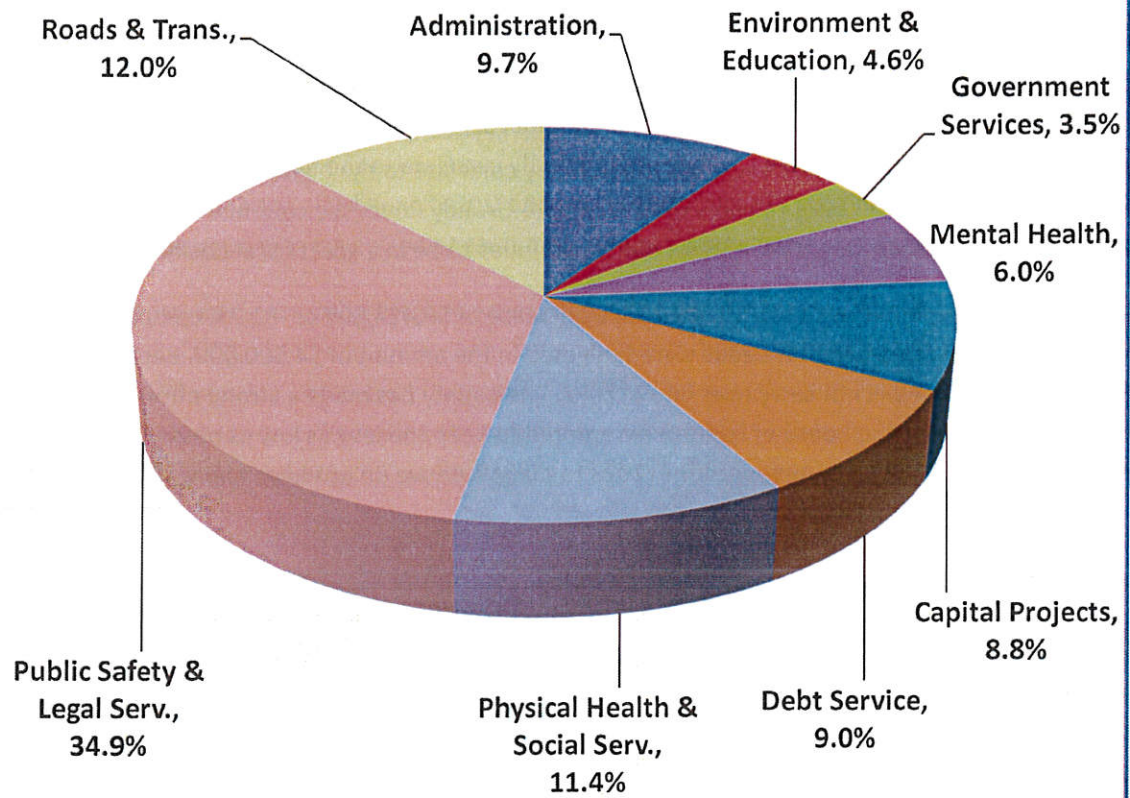
Budgeted expenditures for the Administration service area total \$6,544,072, a decrease of \$35,198 or -.5%. Our Maintenance Department has a significantly lower amount of capital projects scheduled in FY2022. This is an effort to keep the levy lower and to complete other capital projects that have been put off due to COVID and the complications of 2020.

Debt Service expenditures total \$6,109,760, an increase of \$506,321 or 9.0% compared to FY21. Some of the revenue the county receives gets placed in our debt service funds that allow us to keep the levy rate low. We saw a decrease in these revenues that directly correlate to the higher levy amount. Secondly, we did borrow funds in FY2021 to allow us to complete Grundy Road. We continue an aggressive payback period to make sure Black Hawk County continues to be in a great fiscal position.

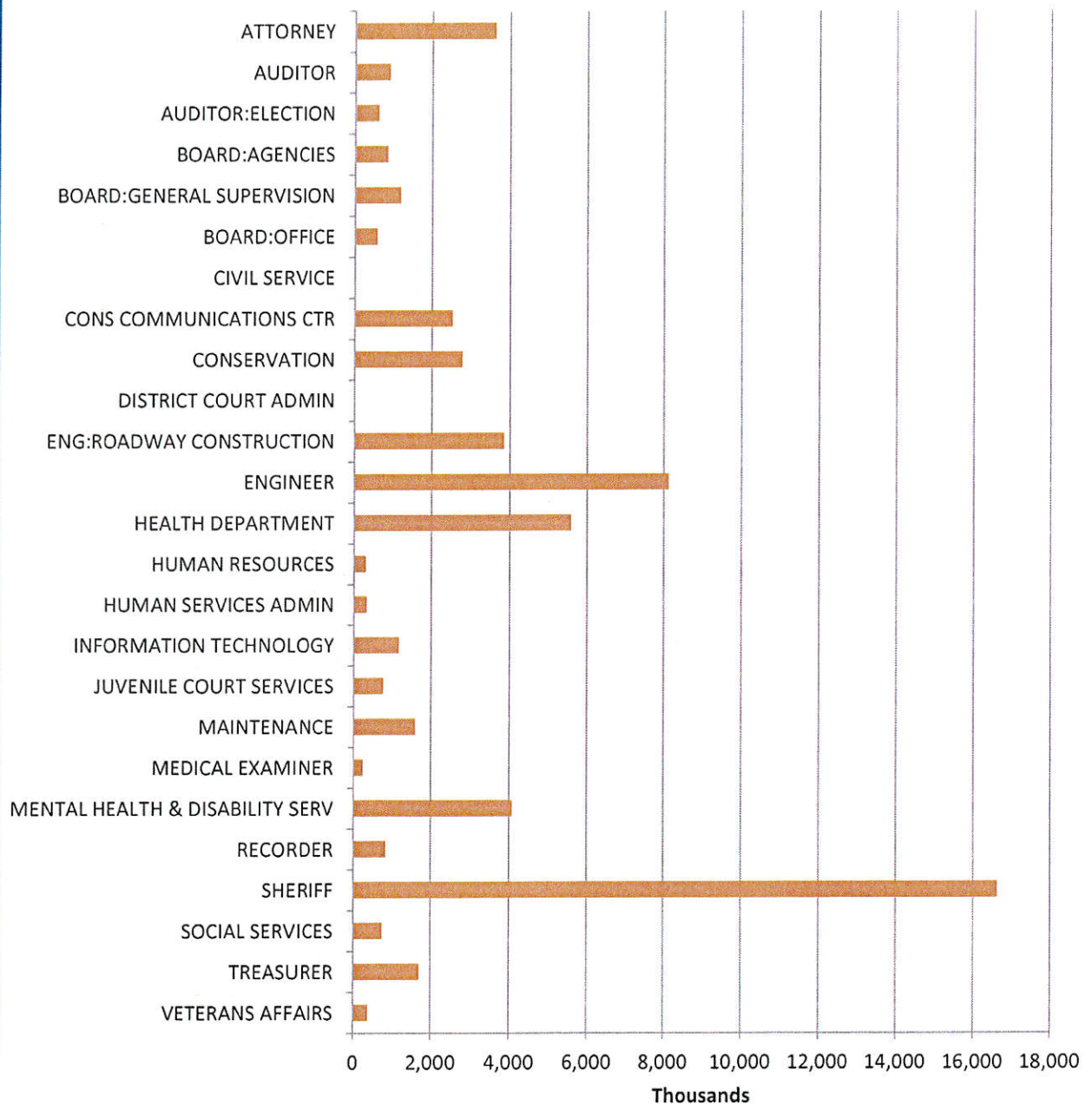
Capital Projects expenditures total \$5,982,303, a decrease of \$6,414,807 or -51.7% compared to FY21. In FY21 the Solid Waste bond proceeds were budgeted in the amount of \$4,500,000. Because this is a one-time expense, it will not carry over into FY2022. The county has made a strong effort to hold off on many capital items as the Board of Supervisors wanted to keep the levy as low as possible. Capital Projects will more than likely increase for FY2023 to make sure we do not have failing infrastructure.

Service Area	Re-estimated		Increase / Decrease	
	FY2021	FY2022	Amount	Percent
Public Safety & Legal Services	23,901,689	23,655,333	(246,356)	-1.0%
Physical Health & Social Services	7,813,359	7,734,657	(78,702)	-1.0%
Mental Health & Disability Services	4,286,427	4,084,536	(201,891)	-4.7%
County Environment & Education	3,101,440	3,084,380	(17,060)	-0.6%
Roads & Transportation	8,084,469	8,136,643	52,174	0.6%
Government Services	2,640,683	2,374,473	(266,210)	-10.1%
Administration	6,579,270	6,544,072	(35,198)	-0.5%
Debt Service	5,603,439	6,109,760	506,321	9.0%
Capital Projects	12,397,110	5,982,303	(6,414,807)	-51.7%
Subtotal Expenditures	74,407,886	67,706,157	(6,701,729)	-9.0%
Other Financing Uses:				
Operating Transfers Out	12,355,097	12,416,043	60,946	0.5%
Total Expenditures & Other Uses	86,762,983	80,122,200	(6,640,783)	-7.7%

Expenditures by Service Area (Excluding Operating Transfers Out)



FY22 Departmental Expenditures



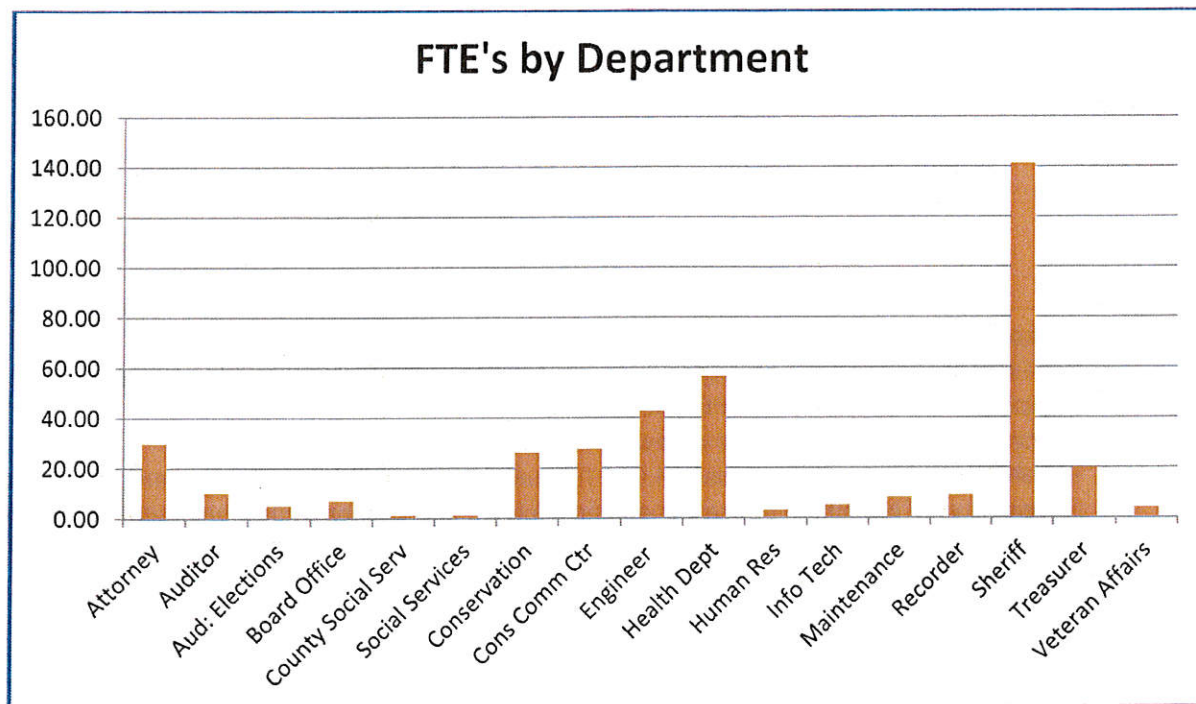
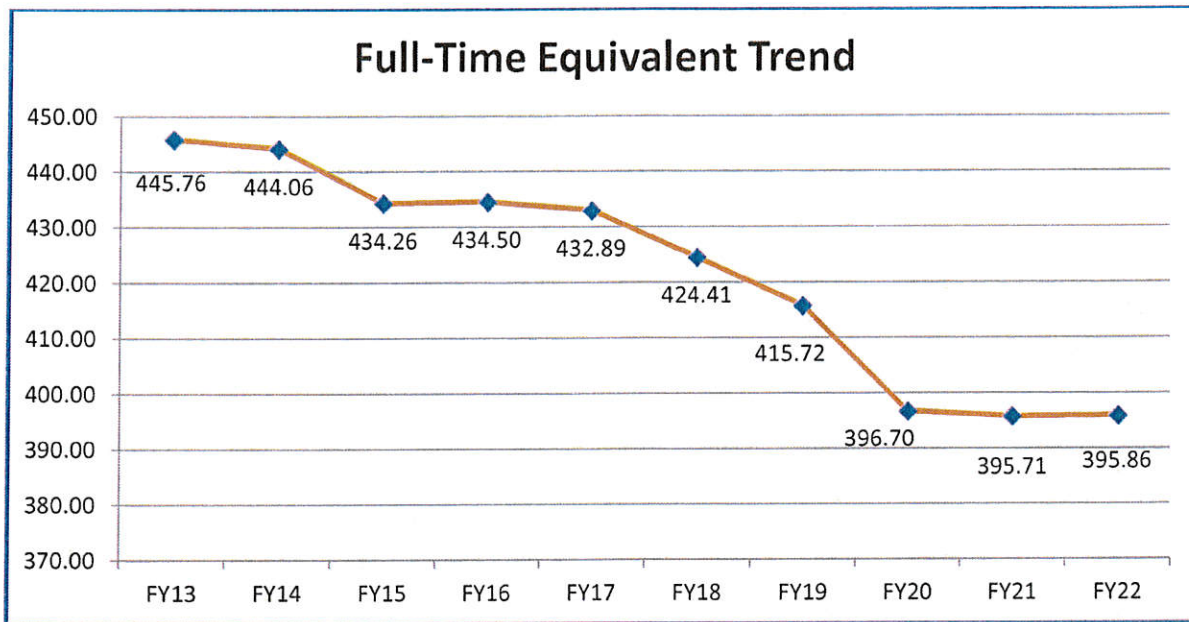
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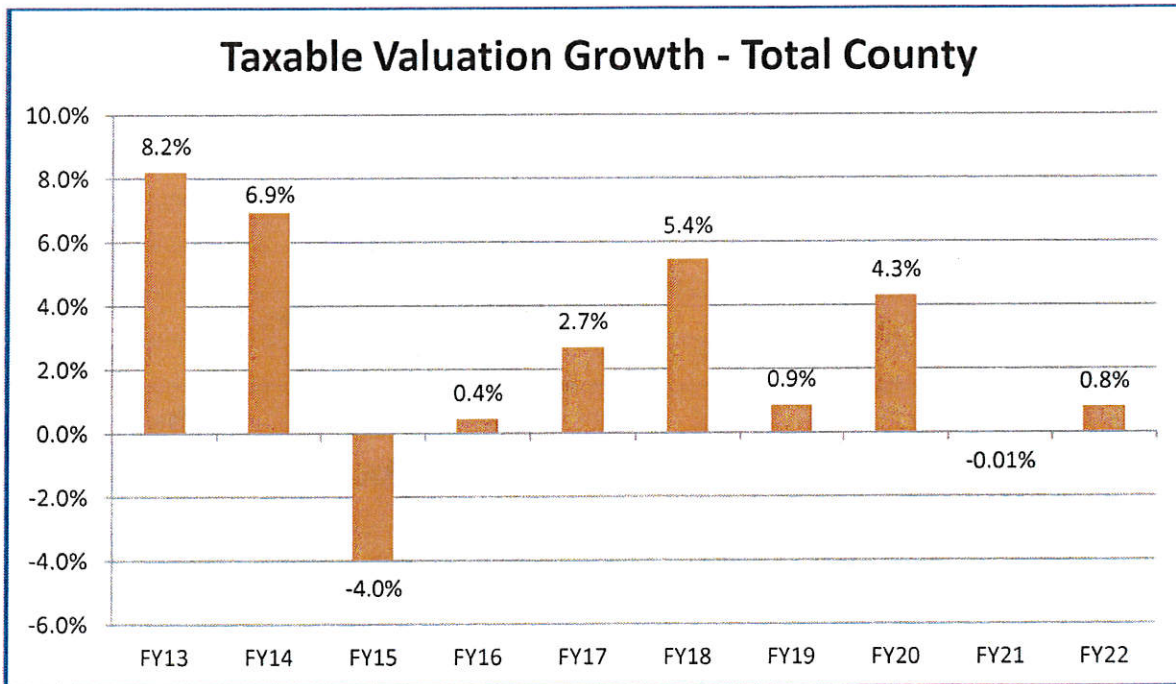
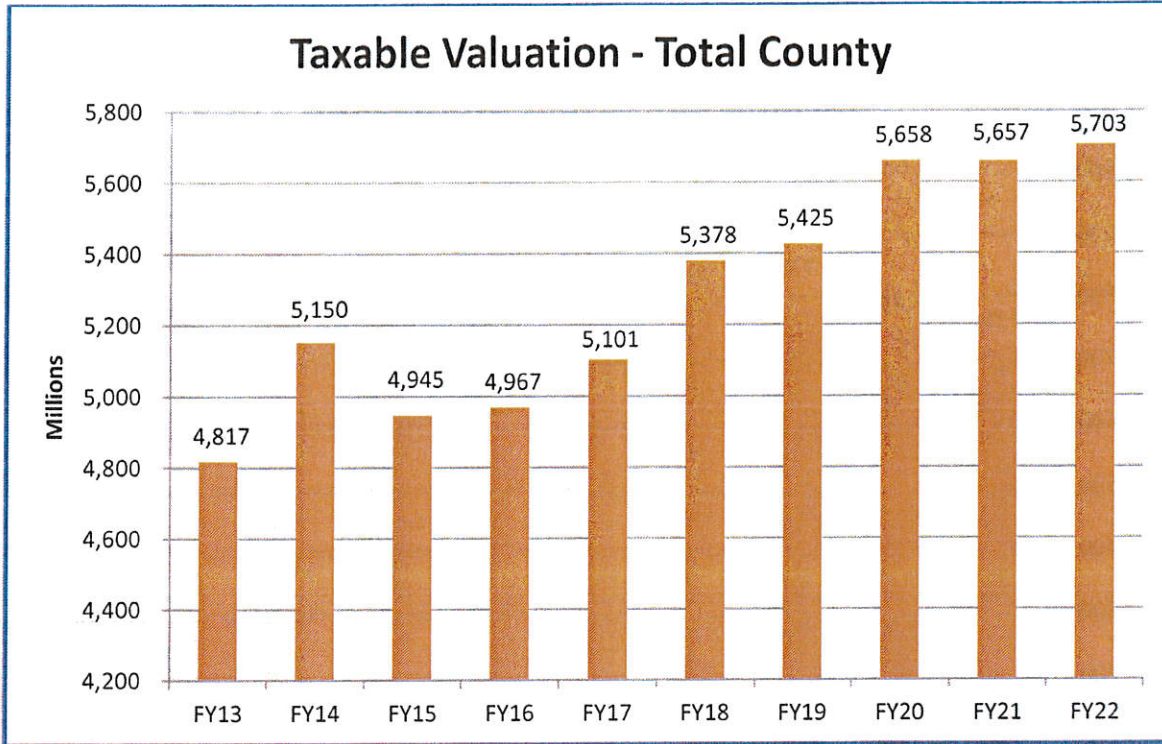
Full-Time Equivalents by Department 10 Year History

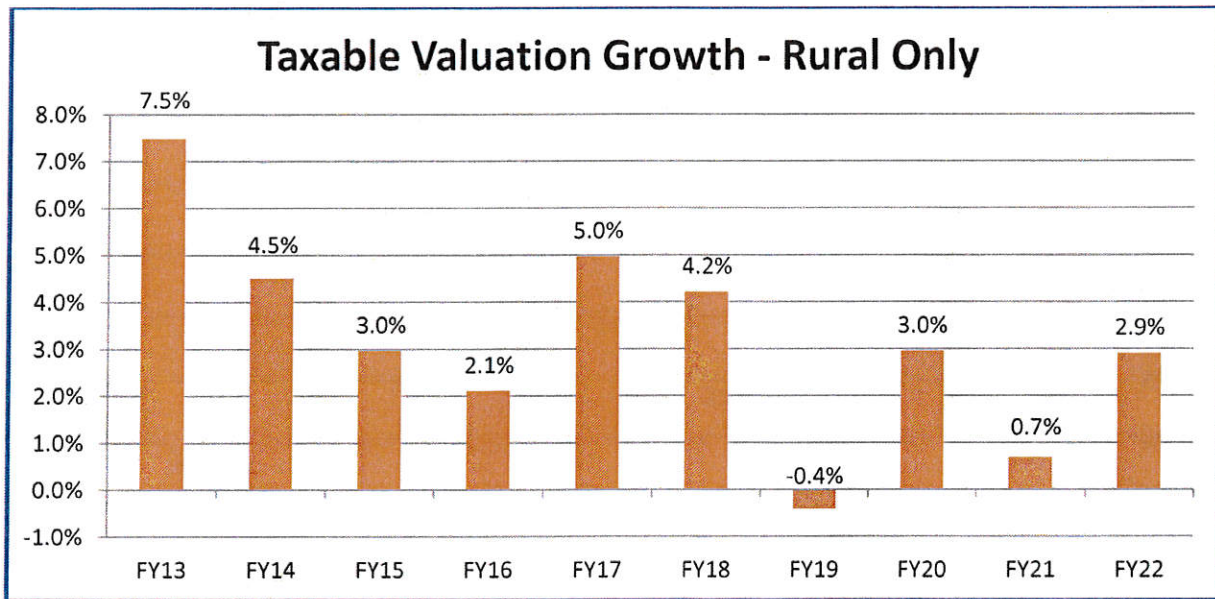
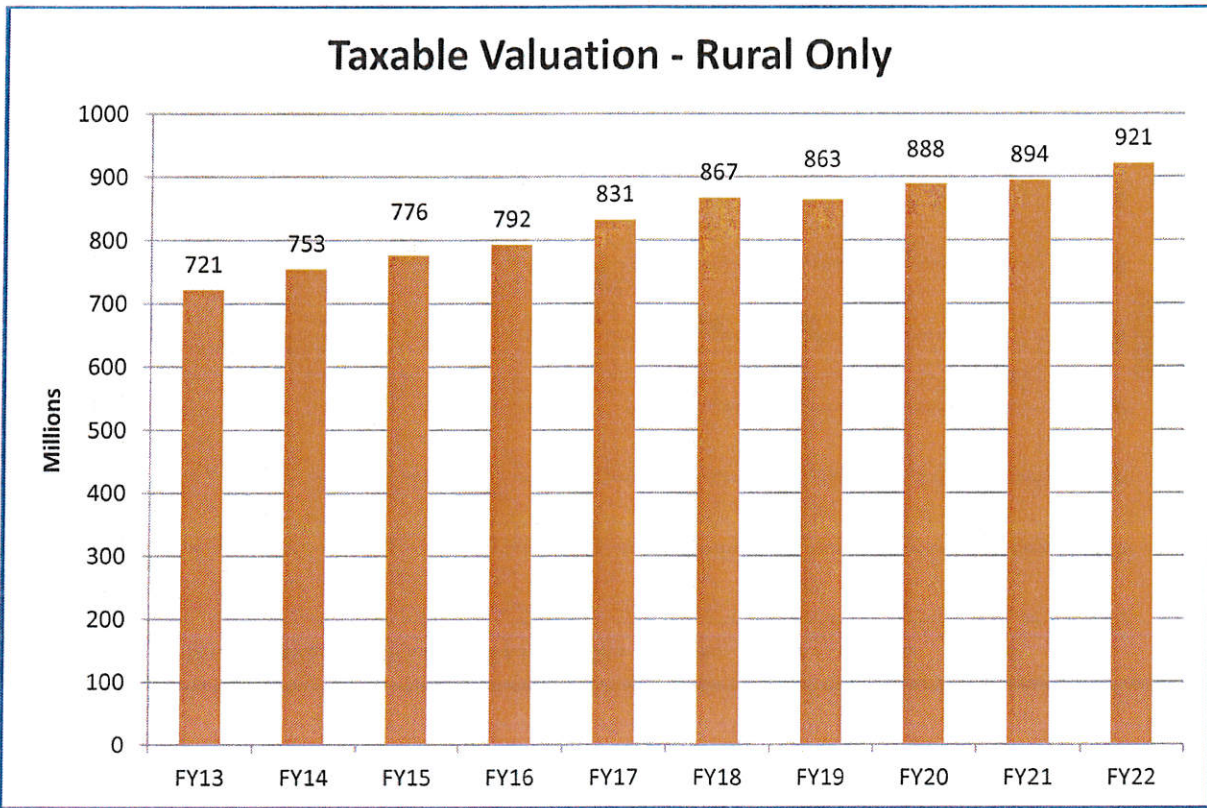
Department	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Change
Attorney	30.80	30.80	31.10	31.38	31.38	30.88	30.67	29.67	29.67	29.67	0.00
Auditor	11.00	11.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00
Aud: Elections	3.30	3.30	4.00	3.32	3.60	3.60	3.60	3.80	4.80	4.80	0.00
Board Office	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00
County Social Serv	8.20	8.20	8.20	8.20	10.20	10.20	11.20	11.00	1.00	1.00	0.00
Civil Service	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Social Services	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.00	1.00	1.00	0.00
Conservation	26.63	26.44	26.59	26.28	25.68	25.91	25.91	26.08	26.08	26.08	0.00
Cons Comm Ctr	26.00	26.20	26.70	26.70	26.70	26.70	26.70	27.50	27.50	27.50	0.00
Engineer	44.30	44.30	44.30	44.30	43.40	42.69	42.23	42.46	42.46	42.46	0.00
Health Dept	93.00	90.39	90.44	90.99	89.60	80.60	71.58	52.19	56.20	56.35	0.15
Human Res	3.10	3.10	2.10	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Info Tech	6.00	6.00	7.00	5.00	4.00	4.00	4.00	4.00	5.00	5.00	0.00
Maintenance	7.00	7.00	7.00	7.50	7.50	8.00	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	135.00	137.00	137.00	138.00	138.00	138.00	141.00	141.00	0.00
Treasurer	19.00	19.00	19.00	19.00	19.00	19.00	19.00	20.00	20.00	20.00	0.00
Veteran Affairs	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.00	4.00	4.00	0.00
Total FTEs	435.16	432.56	434.26	434.50	432.89	424.41	415.72	396.70	395.71	395.86	0.15

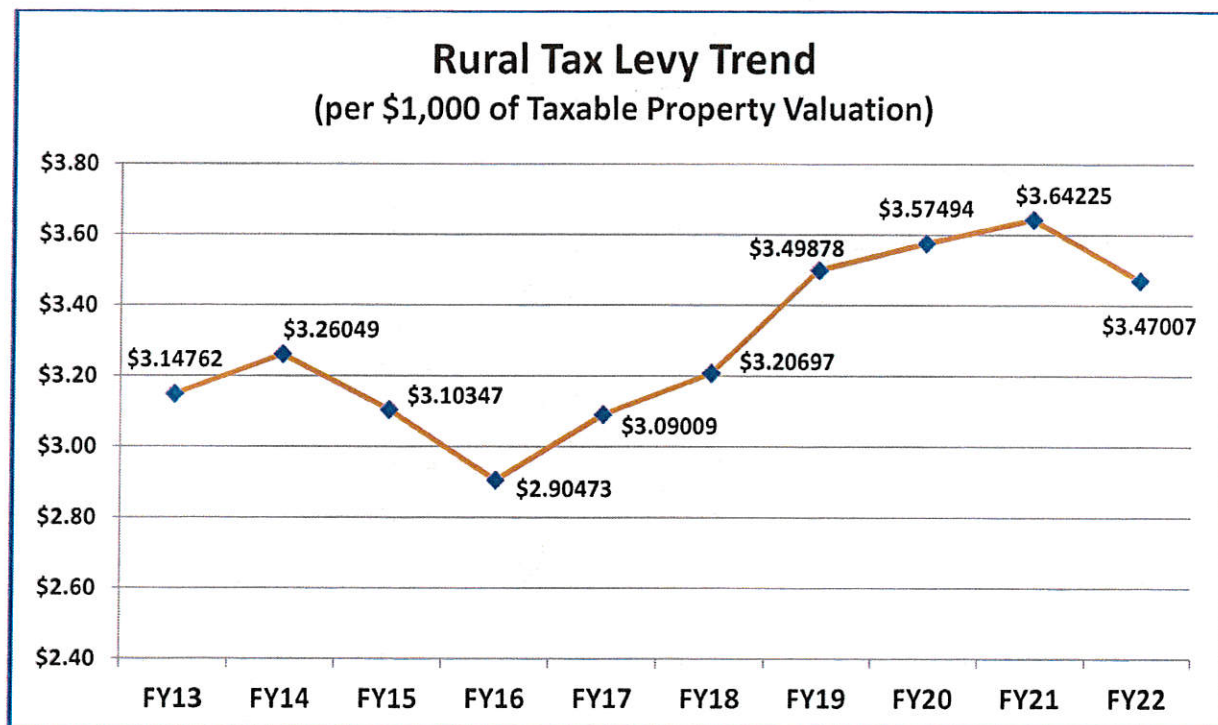
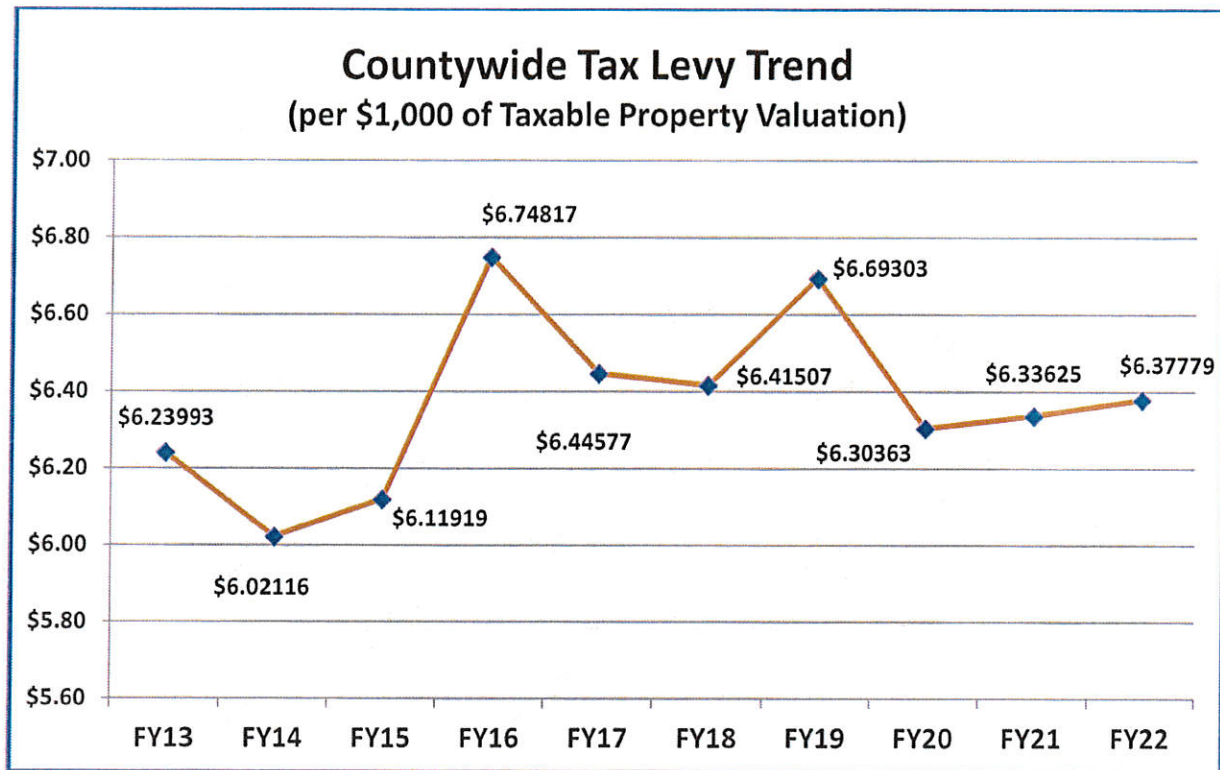
Staffing changes by department:

- 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.

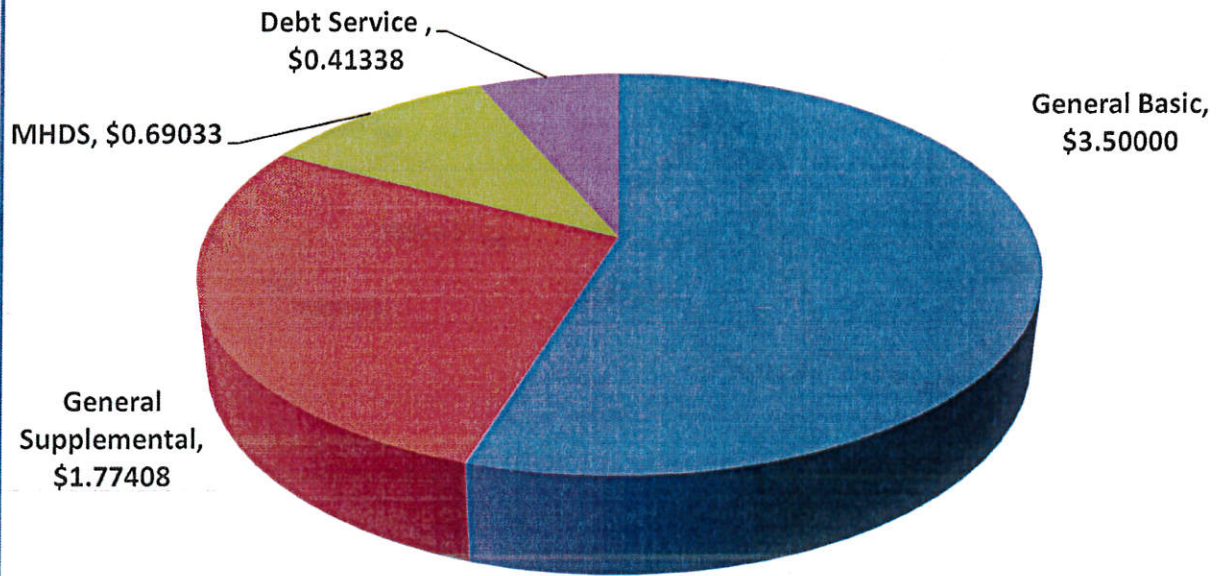




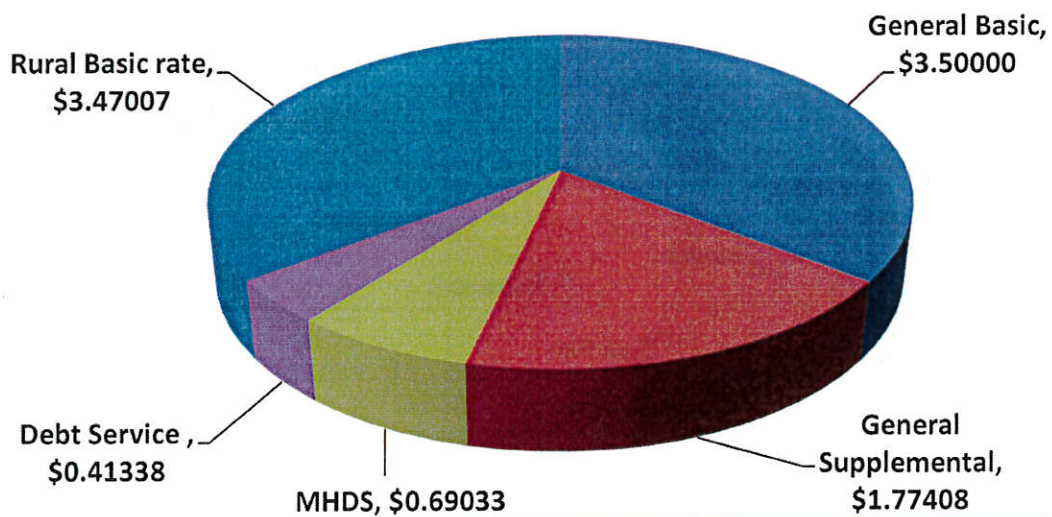




**Countywide Levy Composition of \$6.37779
(per \$1,000 of Taxable Property Valuation)**



**Unincorporated Levy Composition of \$9.87857
(per \$1,000 of Taxable Property Valuation)**



COMBINED STATEMENT OF FUNDS

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Budgeted	% Change
REVENUES & OTHER FINANCING SOURCES						
Property Taxes	\$ 36,169,890	\$ 35,258,318	\$ 36,286,969	\$ 36,286,969	\$ 36,939,987	1.8%
Penalties, Interest & Costs on Taxes	348,989	229,286	327,000	327,000	275,000	-15.9%
Other County Taxes	4,880,687	4,839,622	4,446,353	4,446,353	4,377,360	-1.6%
Intergovernmental	13,993,478	15,180,287	12,779,323	13,040,163	15,045,972	15.4%
Licenses & Permits	639,741	679,300	629,225	629,225	609,200	-3.2%
Charges for Service	4,912,563	4,649,651	4,090,079	4,090,079	4,114,940	0.6%
Use of Money & Property	1,102,898	655,390	964,525	964,525	471,725	-51.1%
Miscellaneous	1,905,630	1,643,844	2,736,947	3,508,197	1,341,252	-61.8%
Subtotal Revenues	63,953,876	63,135,698	62,260,421	63,292,511	63,175,436	-0.2%
Other Financing Sources:						
General Long-Term Debt Proceeds		9,074,360	4,000,000	14,572,031		-100.0%
Operating Transfers In	8,018,570	4,200,534	12,355,097	12,355,097	12,416,043	0.5%
Proceeds of Fixed Asset Sales	10,936	57,591	6,553	6,553	4,553	-30.5%
Total Revenues & Other Sources	\$ 71,983,382	\$ 76,468,183	\$ 78,622,071	\$ 90,226,192	\$ 75,596,032	-16.2%
EXPENDITURES & OTHER FINANCING USES						
Public Safety and Legal Services	21,372,007	21,921,882	23,801,689	23,901,689	23,655,333	-1.0%
Physical Health and Social Services	6,389,709	6,431,569	7,652,234	7,813,359	7,734,657	-1.0%
Mental Health, MR & DD	5,968,080	5,308,719	4,286,247	4,286,247	4,084,536	-4.7%
County Environment and Education	2,803,687	3,844,724	3,026,440	3,101,440	3,084,380	-0.6%
Roads & Transportation	7,331,575	7,340,172	8,084,469	8,084,469	8,136,643	0.6%
Government Services to Residents	2,197,354	2,313,591	2,333,571	2,640,683	2,374,473	-10.1%
Administration	6,125,643	5,644,077	6,550,534	6,579,270	6,544,072	-0.5%
Debt Service	7,621,119	7,534,037	5,534,689	5,603,439	6,109,760	9.0%
Capital Projects	4,262,363	2,353,800	5,862,878	12,397,110	8,235,703	-33.6%
Subtotal Expenditures	64,071,537	62,692,571	67,132,751	74,407,706	69,959,557	-6.0%
Other Financing Uses:						
Operating Transfers Out	4,690,218	4,325,534	12,355,097	12,355,097	12,416,043	0.5%
Refunded Debt/Payments to Escrow	-	-	-	5,305,000	-	-100.0%
Total Expenditures & Other Uses	\$ 68,761,755	\$ 67,018,105	\$ 79,487,848	\$ 92,067,803	\$ 82,375,600	-10.5%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	3,221,627	9,450,078	(865,777)	(1,841,611)	(6,779,568)	268.1%
Fund balances, beginning of the year	32,086,265	35,307,892	44,757,970	36,262,818	34,421,025	-5.1%
Fund balances, end of the year	\$ 35,307,892	\$ 44,757,970	\$ 43,892,193	\$ 34,421,207	\$ 27,641,457	-19.7%

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 FY22 is \$3.50 and the General Supplemental tax levy rate per thousand is \$1.77408. General Fund taxes levied on property total \$27,900,452 in fiscal year 2022.

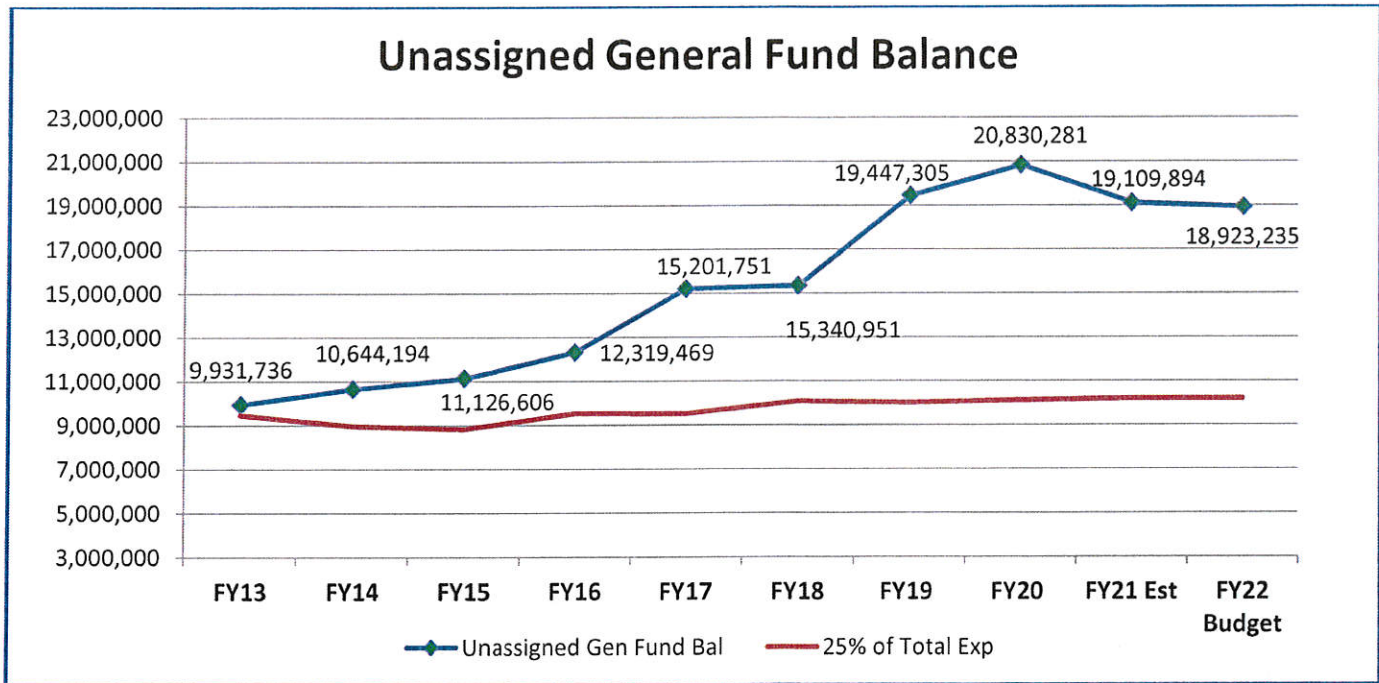
GENERAL FUND STATEMENT

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ 25,302,873	\$ 25,116,934	\$ 27,443,723	\$ 27,443,723	\$ 27,900,452
Penalties, Interest & Costs on Taxes	348,989	229,286	322,000	322,000	270,000
Other County Taxes	1,328,182	1,336,046	1,247,980	1,247,980	1,198,934
Intergovernmental	7,168,770	8,159,613	7,072,020	7,332,860	6,879,756
Licenses & Permits	463,296	460,656	474,225	474,225	454,200
Charges for Service	4,336,187	4,027,876	3,950,359	3,950,359	4,055,220
Use of Money & Property	888,468	550,472	705,025	705,025	254,025
Miscellaneous	1,399,817	1,352,437	1,115,747	1,390,247	1,130,752
Subtotal Revenues	41,236,582	41,233,320	42,331,079	42,866,419	42,143,339
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	3,457,278	-	-	-	-
Proceeds of Fixed Asset Sales	10,936	6,932	6,553	6,553	4,553
Total Revenues & Other Sources	\$ 44,704,796	\$ 41,240,252	\$ 42,337,632	\$ 42,872,972	\$ 42,147,892
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	19,023,552	19,978,553	21,615,143	21,615,143	21,457,864
Physical Health and Social Services	6,389,709	6,431,569	7,652,234	7,652,234	7,734,657
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	2,350,723	3,456,520	2,614,840	2,614,840	2,658,146
Roads & Transportation	-	-	-	-	-
Government Services to Residents	2,169,211	2,289,709	2,309,021	2,309,021	2,347,923
Administration	6,125,643	5,644,077	6,550,534	6,550,534	6,544,072
Debt Service	-	-	-	-	-
Capital Projects	2,000,000	-	-	-	-
Subtotal Expenditures	38,058,838	37,800,428	40,741,772	40,741,772	40,742,662
Other Financing Uses:					
Operating Transfers Out	2,215,406	1,712,732	1,745,887	2,995,887	1,492,890
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 40,274,244	\$ 39,513,160	\$ 42,487,659	\$ 43,737,659	\$ 42,235,552
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	4,430,552	1,727,092	(150,027)	(864,687)	(87,660)
Fund balances, beginning of the year	18,604,174	23,034,726	24,761,818	24,761,818	23,897,131
Fund balances, end of the year	\$ 23,034,726	\$ 24,761,818	\$ 24,611,791	\$ 23,897,131	\$ 23,809,471

General Fund Balance

The budgeted combined general fund balance for FY21 is \$23,809,471 which is 58.4% of total operating expenditures. The budgeted unassigned general fund balance for FY22 is \$18,923,235 which is 46.4% 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. During the last amendment of FY2021, there will be a transfer into the Capital Projects 351 fund to cover the costs of the new Solar Project and other projects that were delayed in FY2020 due to COVID.



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 is a 0% increase for FY22. The CSS region maximum levy per capita is \$43.65. The MHDS levy is decreasing by 1.7% for FY22.

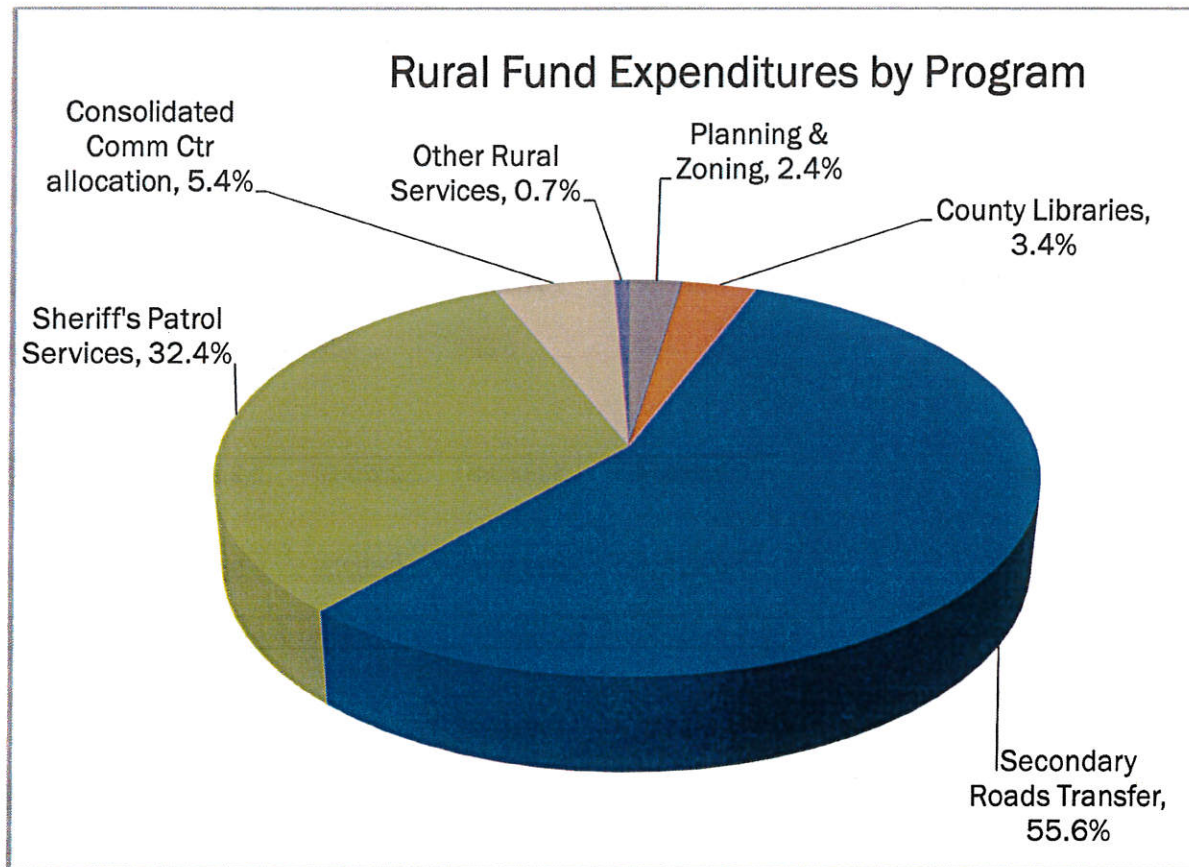
MH/DS FUND STATEMENT

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ 4,276,510	\$ 4,222,009	\$ 3,676,386	\$ 3,676,386	\$ 3,651,883
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	140,361	133,650	109,930	109,930	103,675
Intergovernmental	1,223,731	893,913	406,606	406,606	387,952
Licenses & Permits	-	-	-	-	-
Charges for Service	131,025	119,836	112,000	112,000	30,000
Use of Money & Property	-	-	-	-	-
Miscellaneous	1,852	915	-	-	-
Subtotal Revenues	<u>5,773,479</u>	<u>5,370,323</u>	<u>4,304,922</u>	<u>4,304,922</u>	<u>4,173,510</u>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	<u>\$ 5,773,479</u>	<u>\$ 5,370,323</u>	<u>\$ 4,304,922</u>	<u>\$ 4,304,922</u>	<u>\$ 4,173,510</u>
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	5,968,080	5,308,719	4,194,550	4,194,550	4,084,536
County Environment and Education	-	-	-	-	-
Roads & Transportation	-	-	-	-	-
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Subtotal Expenditures	<u>5,968,080</u>	<u>5,308,719</u>	<u>4,194,550</u>	<u>4,194,550</u>	<u>4,084,536</u>
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	<u>\$ 5,968,080</u>	<u>\$ 5,308,719</u>	<u>\$ 4,194,550</u>	<u>\$ 4,194,550</u>	<u>\$ 4,084,536</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(194,601)	61,604	110,372	110,372	88,974
Fund balances, beginning of the year	<u>739,541</u>	<u>544,940</u>	<u>606,544</u>	<u>606,544</u>	<u>756,487</u>
Fund balances, end of the year	<u>\$ 544,940</u>	<u>\$ 606,544</u>	<u>\$ 756,487</u>	<u>\$ 756,487</u>	<u>\$ 845,461</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. 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 FY22, Black Hawk County’s Rural Basic Fund levy rate per \$1,000 of taxable value is \$3.47007. This is a decrease of \$.17218 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

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ 2,655,508	\$ 2,762,347	\$ 2,920,990	\$ 2,920,990	\$ 2,870,289
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	1,761,430	1,755,316	1,625,588	1,625,588	1,612,610
Intergovernmental	176,639	178,931	149,070	149,070	149,070
Licenses & Permits	80,825	129,849	85,000	85,000	85,000
Charges for Service	6,575	5,531	3,500	3,500	3,500
Use of Money & Property	-	-	-	-	-
Miscellaneous	1,571	1,103	500	500	500
Subtotal Revenues	<u>4,682,548</u>	<u>4,833,077</u>	<u>4,784,648</u>	<u>4,784,648</u>	<u>4,720,969</u>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	<u>\$ 4,682,548</u>	<u>\$ 4,833,077</u>	<u>\$ 4,784,648</u>	<u>\$ 4,784,648</u>	<u>\$ 4,720,969</u>
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	2,017,091	1,541,943	1,960,220	1,960,220	1,817,136
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	262,580	261,349	271,600	271,600	276,234
Roads & Transportation	-	-	-	-	-
Government Services to Residents	813	392	550	550	550
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Subtotal Expenditures	<u>2,280,484</u>	<u>1,803,684</u>	<u>2,232,370</u>	<u>2,232,370</u>	<u>2,093,920</u>
Other Financing Uses:					
Operating Transfers Out	2,332,751	2,535,106	2,552,279	2,552,279	2,627,049
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	<u>\$ 4,613,235</u>	<u>\$ 4,338,790</u>	<u>\$ 4,784,649</u>	<u>\$ 4,784,649</u>	<u>\$ 4,720,969</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	69,313	494,287	(1)	(1)	-
Fund balances, beginning of the year	<u>1,466,534</u>	<u>1,535,847</u>	<u>2,030,134</u>	<u>2,030,134</u>	<u>1,535,845</u>
Fund balances, end of the year	<u>\$ 1,535,847</u>	<u>\$ 2,030,134</u>	<u>\$ 2,030,133</u>	<u>\$ 2,030,133</u>	<u>\$ 1,535,845</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 FY22 amount budgeted to be transferred in from the General Basic fund is \$962,351 which is 100% of the maximum allowable transfer and an increase of \$7,664 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 FY22 amount budgeted to be transferred in from the Rural Basic fund is \$2,627,049 which is 95% of the maximum allowable transfer and an increase of \$74,770 from the previous year.

The Secondary Roads fund balance is expected to decrease by \$1,267,860 to a projected ending fund balance in FY22 of \$2,097,518. 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

	FY19 Actual	FY20 Actual	FY21 Budgeted	FY21 Revised	FY22 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	4,785,587	5,595,102	4,610,698	4,610,698	7,149,072
Licenses & Permits	95,620	88,795	70,000	70,000	70,000
Charges for Service	460	705	220	220	220
Use of Money & Property	-	-	-	-	-
Miscellaneous	127,966	21,868	-	-	-
Subtotal Revenues	<u>5,009,633</u>	<u>5,706,470</u>	<u>4,680,918</u>	<u>4,464,323</u>	<u>7,219,292</u>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	3,248,157	3,489,864	3,506,966	3,506,966	3,506,966
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	<u>\$ 8,257,790</u>	<u>\$ 9,196,334</u>	<u>\$ 8,187,884</u>	<u>\$ 7,954,187</u>	<u>\$ 10,726,258</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	7,331,575	7,340,172	8,084,469	8,071,074	8,136,643
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	1,150,531	1,515,794	1,235,678	1,235,678	3,857,475
Subtotal Expenditures	<u>8,482,106</u>	<u>8,855,966</u>	<u>9,320,147</u>	<u>9,306,752</u>	<u>11,994,118</u>
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	<u>\$ 8,482,106</u>	<u>\$ 8,855,966</u>	<u>\$ 9,320,147</u>	<u>\$ 9,306,752</u>	<u>\$ 11,994,118</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(224,316)	340,368	(1,132,263)	(1,352,565)	(1,267,860)
Fund balances, beginning of the year	<u>4,601,891</u>	<u>4,377,575</u>	<u>4,717,943</u>	<u>4,717,943</u>	<u>3,365,378</u>
Fund balances, end of the year	<u>\$ 4,377,575</u>	<u>\$ 4,717,943</u>	<u>\$ 3,585,680</u>	<u>\$ 3,365,378</u>	<u>\$ 2,097,518</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*.

OTHER SPECIAL REVENUE FUNDS STATEMENT

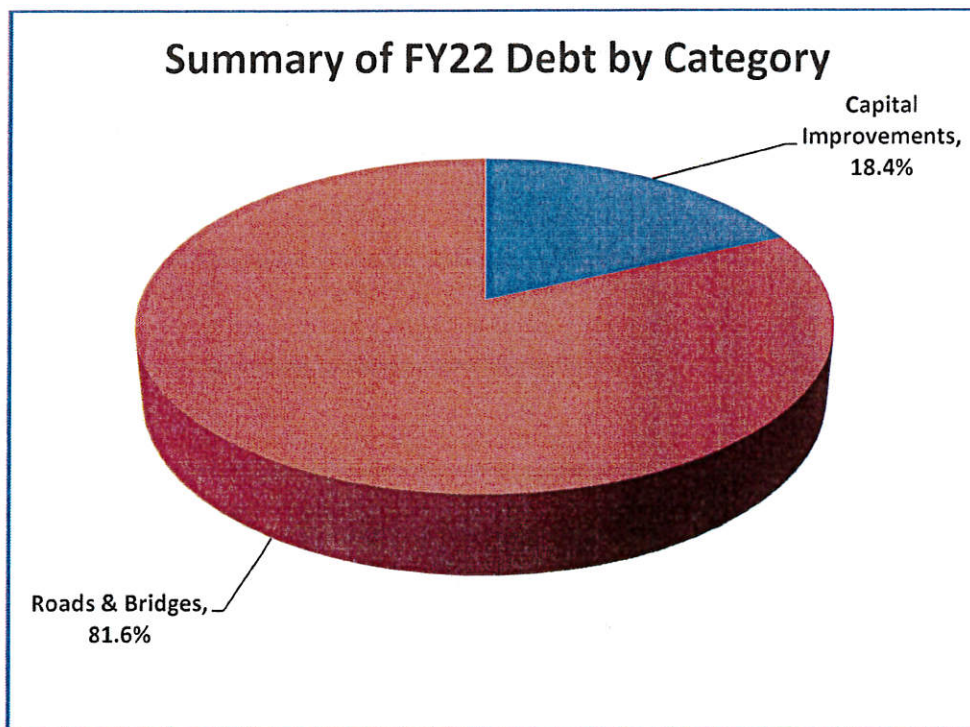
	FY19 Actual	FY20 Actual	FY21 Budgeted	FY21 Revised	FY22 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	93,243	38,428	32,000	32,000	32,000
Licenses & Permits	-	-	-	-	-
Charges for Service	438,316	495,703	24,000	24,000	26,000
Use of Money & Property	63,719	4,135	208,500	208,500	204,500
Miscellaneous	374,424	213,037	200,000	200,000	210,000
Subtotal Revenues	969,702	751,303	464,500	464,500	472,500
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	13,135	-	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	\$ 982,837	\$ 751,303	\$ 464,500	\$ 464,500	\$ 472,500
EXPENDITURES & OTHER FINANCING USES					
Public Safety and Legal Services	331,364	401,386	226,326	326,326	380,333
Physical Health and Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment and Education	190,384	126,855	140,000	140,000	150,000
Roads & Transportation	-	-	-	-	-
Government Services to Residents	27,330	23,490	24,000	24,000	26,000
Administration	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Subtotal Expenditures	549,078	551,731	390,326	490,326	556,333
Other Financing Uses:					
Operating Transfers Out	142,061	-	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 691,139	\$ 551,731	\$ 390,326	\$ 490,326	\$ 556,333
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	291,698	199,572	74,174	(25,826)	(83,833)
Fund balances, beginning of the year	1,672,590	1,009,362	1,208,934	1,208,934	1,183,108
Fund balances, end of the year	\$ 1,964,288	\$ 1,208,934	\$ 1,283,108	\$ 1,183,108	\$ 1,099,275

Debt Service Fund Narrative

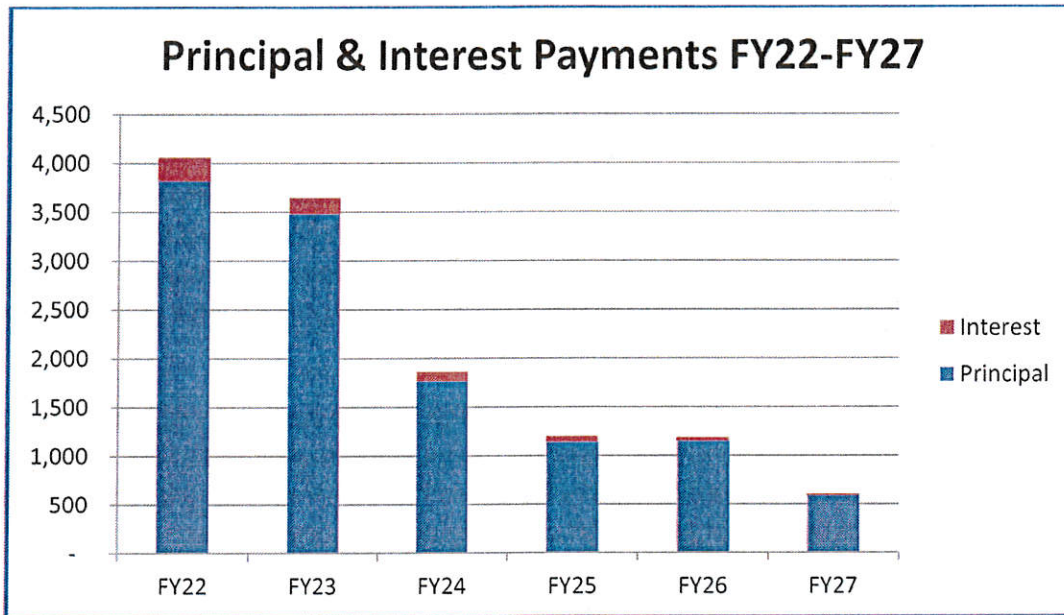
The Debt Service fund is used to account for the collection of property taxes and for the payment of general obligation bond principal, interest, and related costs. General obligation bonds are used to finance a variety of public projects and are backed by the full faith and credit of Black Hawk County. Outstanding principal on general obligation debt estimated as of July 1, 2021 (the beginning of FY22) totals \$16,690,000, of which \$8,565,000 are bond dollars for other agencies and not paid by Black Hawk County. Interest and principal payments on all general obligation bonds are accounted for through the Debt Service fund.

The fiscal year 2022 debt service property tax and utility replacement tax levy is \$2,441,284, an increase of \$190,414 over the prior fiscal year. In fiscal year 2021, the county borrowed \$4,000,000 in order to fund the Grundy Road project that will take place in FY21 and FY22. Black Hawk County also refunded two bonds and included an additional \$4,500,000 for Black Hawk County Solid Waste.

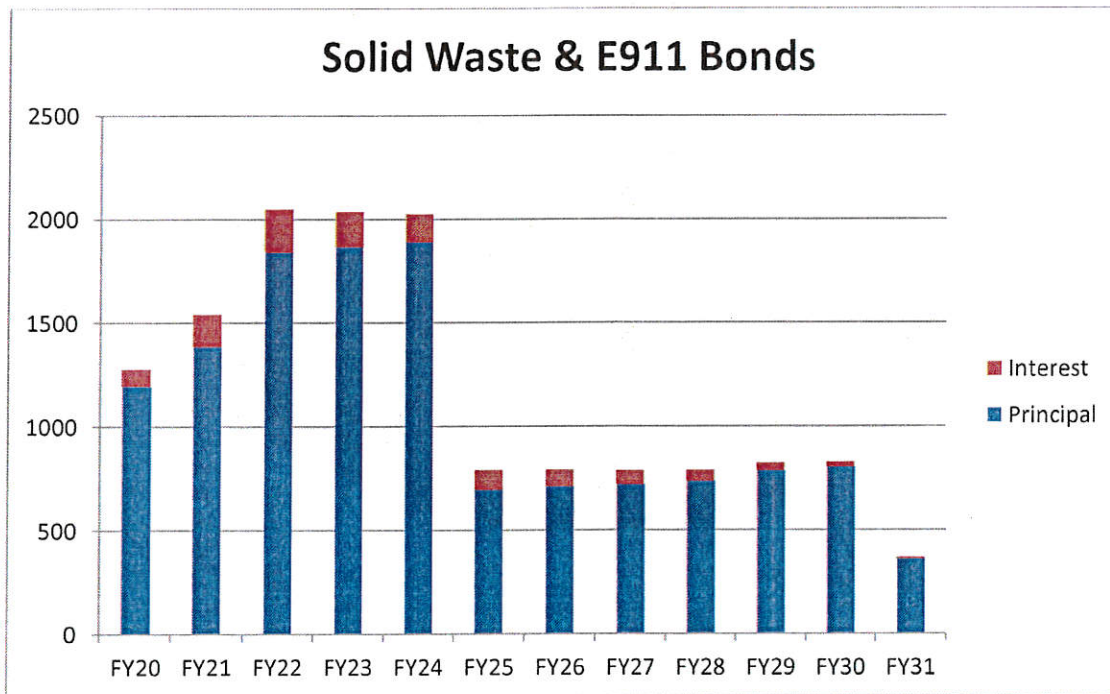
Under current State statutes, the County's general obligation debt limitation is 5% of the assessed value of all taxable property within the County's corporate limits (\$9,856,222,961). Black Hawk County's outstanding obligation debt of \$16,690,000 is significantly below the constitutional limit of all debt that is approximately \$493 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

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ 3,934,999	\$ 3,157,028	\$ 2,250,870	\$ 2,250,870	\$ 2,441,284
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	1,650,714	1,614,610	1,462,855	1,462,855	1,462,154
Intergovernmental	545,508	314,300	508,929	508,929	448,122
Licenses & Permits	-	-	-	-	-
Charges for Service	-	-	-	-	-
Use of Money & Property	149,736	69,518	51,000	51,000	13,200
Miscellaneous	-	54,484	1,260,700	1,260,700	-
Subtotal Revenues	6,280,957	5,209,940	5,534,354	5,534,354	4,364,760
Other Financing Sources:					
General Long-Term Debt Proceeds	-	6,079,821	-	6,072,031	-
Operating Transfers In	-	77,696	-	-	-
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	\$ 6,280,957	\$ 11,367,457	\$ 5,534,354	\$ 11,606,385	\$ 4,364,760
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	7,621,119	7,497,701	5,534,689	10,908,439	4,340,765
Capital Projects	-	-	-	-	-
Subtotal Expenditures	7,621,119	7,497,701	5,534,689	10,908,439	4,340,765
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 7,621,119	\$ 7,497,701	\$ 5,534,689	\$ 10,908,439	\$ 4,340,765
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(1,340,162)	3,869,756	(335)	697,946	23,995
Fund balances, beginning of the year	3,583,581	2,243,419	6,113,175	6,113,175	6,811,121
Fund balances, end of the year	\$ 2,243,419	\$ 6,113,175	\$ 6,112,840	\$ 6,811,121	\$ 6,835,116

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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 E-911 Capital fund and the Technology Equipment Fund.

The Capital Projects fund consists of bond proceeds and transfers from the General Fund. In FY22, the Technology Equipment Fund will supply needed upgrades to the IT infrastructure in the amount of \$124,828. The budgeted transfer from the General Fund in the Capital Improvement Fund for FY22 is \$530,539. Projects in the Capital Fund include repairs to the Cedar Valley Nature Trail, and Rotary Reserve updates.

The Roads and Bridges Capital Fund consists of bond proceeds for road and bridge projects. There is currently \$4,000,000 budgeted to replace Grundy Road from the FY21 GO bond proceeds.

CAPITAL PROJECTS FUND STATEMENT

	FY19 Actual	FY20 Actual	FY21 Adopted	FY21 Revised	FY22 Budgeted
REVENUES & OTHER FINANCING SOURCES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties, Interest & Costs on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Charges for Service	-	-	-	-	-
Use of Money & Property	975	31,265	-	-	-
Miscellaneous	-	-	160,000	160,000	-
Subtotal Revenues	975	31,265	-	160,000	-
Other Financing Sources:					
General Long-Term Debt Proceeds	-	2,994,539	4,000,000	8,500,000	-
Operating Transfers In	1,300,000	632,974	791,200	1,991,200	530,539
Proceeds of Fixed Asset Sales	-	-	-	-	-
Total Revenues & Other Sources	\$ 1,300,975	\$ 3,658,778	\$ 4,791,200	\$ 10,651,200	\$ 530,539
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	-	36,336	-	-	-
Capital Projects	1,111,832	838,006	4,627,200	10,632,117	4,378,228
Subtotal Expenditures	1,111,832	874,342	4,627,200	10,632,117	4,378,228
Other Financing Uses:					
Operating Transfers Out	-	77,696	-	-	-
Refunded Debt/Payments to Escrow	-	-	-	-	-
Total Expenditures & Other Uses	\$ 1,111,832	\$ 952,038	\$ 4,627,200	\$ 10,632,117	\$ 4,378,228
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	189,143	2,706,740	164,000	19,083	(3,847,689)
Fund balances, beginning of the year	2,372,880	2,562,023	5,268,763	5,268,763	5,287,846
Fund balances, end of the year	\$ 2,562,023	\$ 5,268,763	\$ 4,261,151	\$ 5,287,846	\$ 1,440,157

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

- FY22 the Board of Supervisors has increased the Board General Supervision by \$20,500 to cover costs associated with the Union contract negotiations.

Conservation Department

- Due to the lack of revenue and the increase of refunds for venue rentals, the Conservation Department added a new fundraiser. The increase in budget is to help fund initial costs and salary and benefits.
- Conservation is decreasing their capital request due to the pandemic and environment surrounding it. We will work to slot in additional capital in the next coming years.

Health Department

- The Health Department has an increase of \$138,747 to cover the additional operating costs to help fight the COVID 19 virus.

Maintenance Department

- Maintenance capital decreased as well to help keep the levy low in this climate. Maintenance will too work to slot in capital projects that were delayed due to COVID 19.

Sheriff's Office

- The Sheriff's Department has worked on shifting the effort of hiring full Deputies with Detention Officers. This effort has resulted in roughly 3% decrease in the Salary and Benefits. They are seeing a decrease of about \$283,000

Treasurer's Office

- The Treasurer's office saw an increase due to the significant loss of revenue. There is an estimated loss of \$450,000 of interest income alone.

Attorney's Office

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 762,356	\$ 713,964	\$ 713,204	\$ 655,353	\$ 251,374	38.36%	\$ 655,353	\$ -	0.00%
Revenue Total	\$ 762,356	\$ 713,964	\$ 713,204	\$ 655,353	\$ 251,374	38.36%	\$ 655,353	\$ -	0.00%
Expenses									
SALARIES & BEN	\$ 2,987,084	\$ 3,023,825	\$ 3,155,975	\$ 3,322,898	\$ 1,472,746	44.32%	\$ 3,362,029	\$ 39,131	1.18%
OPERATING EXP	\$ 268,668	\$ 213,712	\$ 168,003	\$ 168,625	\$ 98,830	58.61%	\$ 179,125	\$ 10,500	6.23%
CAPITAL	\$ 53,979	\$ 45,390	\$ 27,060	\$ -	\$ 1,647	NA	\$ 75,000	\$ 75,000	0.00%
Expenses Total	\$ 3,309,730	\$ 3,282,927	\$ 3,351,039	\$ 3,491,523	\$ 1,573,223	45.06%	\$ 3,616,154	\$ 124,631	3.57%
Grand Total	\$ 2,547,373	\$ 2,568,963	\$ 2,637,834	\$ 2,836,170	\$ 1,321,849	46.61%	\$ 2,960,801	\$ 124,631	4.39%

Auditor's Office

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 to Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 3,975	\$ 4,752	\$ 3,730	\$ 3,870	\$ 680	17.57%	\$ 3,870	\$ -	0.00%
Revenue Total	\$ 3,975	\$ 4,752	\$ 3,730	\$ 3,870	\$ 680	17.57%	\$ 3,870	\$ -	0.00%
Expenses									
SALARIES & BEN	\$ 762,139	\$ 773,726	\$ 811,878	\$ 905,048	\$ 425,262	46.99%	\$ 885,417	\$ (19,631)	-2.17%
OPERATING EXP	\$ 15,376	\$ 27,252	\$ 14,356	\$ 19,535	\$ 3,702	18.95%	\$ 19,535	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 777,515	\$ 800,978	\$ 826,234	\$ 924,583	\$ 428,963	46.40%	\$ 904,952	\$ (19,631)	-2.12%
Grand Total	\$ 773,540	\$ 796,226	\$ 822,504	\$ 920,713	\$ 428,283	46.52%	\$ 901,082	\$ (19,631)	-2.13%

Auditor: Elections

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
Expenses									
SALARIES & BEN	\$ 275,554	\$ 309,796	\$ 296,450	\$ 331,503	\$ 186,631	56.30%	\$ 285,931	\$ (45,572)	-13.75%
OPERATING EXP	\$ 283,179	\$ 320,386	\$ 317,520	\$ 608,707	\$ 444,620	73.04%	\$ 321,200	\$ (287,507)	-47.23%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 558,733	\$ 630,182	\$ 613,970	\$ 940,210	\$ 631,251	67.14%	\$ 607,131	\$ (333,079)	-35.43%
Grand Total	\$ 558,733	\$ 630,182	\$ 613,970	\$ 940,210	\$ 631,251	67.14%	\$ 607,131	\$ (333,079)	-35.43%

Board Agencies

General Fund Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY22 % To-Date	FY22 Requested	\$ Change	% Change
Expenses									
SALARIES & BEN	\$ 288,817	\$ 294,090	\$ 287,901	\$ 308,642	\$ 141,542	45.86%	\$ 298,531	\$ (10,111)	-3.28%
OPERATING EXP	\$ 133,290	\$ 112,412	\$ 81,227	\$ 91,650	\$ 36,015	39.30%	\$ 84,200	\$ (7,450)	-8.13%
CAPITAL	\$ 4,697	\$ 1,266	\$ 814	\$ 25,000	\$ 17,882	0.00%	\$ -	\$ (25,000)	-100.00%
Expenses Total	\$ 426,805	\$ 407,768	\$ 369,942	\$ 425,292	\$ 195,439	45.95%	\$ 382,731	\$ (42,561)	-10.01%
Grand Total	\$ 426,805	\$ 407,768	\$ 369,942	\$ 425,292	\$ 195,439	45.95%	\$ 382,731	\$ (42,561)	-10.01%

Board Agencies

Rural Fund Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY22 % To-Date	FY22 Requested	\$ Change	% Change
Expenses									
SALARIES & BEN	\$ 288,817	\$ 294,090	\$ 287,901	\$ 308,642	\$ 141,542	45.86%	\$ 298,531	\$ (10,111)	-3.28%
OPERATING EXP	\$ 133,290	\$ 112,412	\$ 81,227	\$ 91,650	\$ 36,015	39.30%	\$ 84,200	\$ (7,450)	-8.13%
CAPITAL	\$ 4,697	\$ 1,266	\$ 814	\$ 25,000	\$ 17,882	0.00%	\$ -	\$ (25,000)	-100.00%
Expenses Total	\$ 426,805	\$ 407,768	\$ 369,942	\$ 425,292	\$ 195,439	45.95%	\$ 382,731	\$ (42,561)	-10.01%
Grand Total	\$ 426,805	\$ 407,768	\$ 369,942	\$ 425,292	\$ 195,439	45.95%	\$ 382,731	\$ (42,561)	-10.01%

Board: General Supervision

General Basic Fund Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY22 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 101,968	\$ 46,127	\$ 29,979	\$ 29,750	\$ 7,176	24.12%	\$ 29,750	\$ -	0.00%
Revenue Total	\$ 101,968	\$ 46,127	\$ 29,979	\$ 29,750	\$ 7,176	24.12%	\$ 29,750	\$ -	0.00%
Expenses									
SALARIES & BEN	\$ 7,515	\$ 6,741	\$ 2,709	\$ 55,000	\$ 7,157	13.01%	\$ 55,000	\$ -	0.00%
OPERATING EXP	\$ 1,947,773	\$ 468,353	\$ 318,917	\$ 509,450	\$ 191,778	37.64%	\$ 529,950	\$ 20,500	4.02%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 1,955,288	\$ 475,094	\$ 321,626	\$ 564,450	\$ 198,936	35.24%	\$ 584,950	\$ 20,500	3.63%
Grand Total	\$ 1,853,320	\$ 428,968	\$ 291,648	\$ 534,700	\$ 191,759	35.86%	\$ 555,200	\$ 20,500	3.83%

Board: General Supervision

General Supplemental Fund Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY22 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 16,021	\$ 15,921	\$ 15,921	\$ 15,000	\$ 15,921	106.14%	\$ 15,000	\$ -	0.00%
Revenue Total	\$ 16,021	\$ 15,921	\$ 15,921	\$ 15,000	\$ 15,921	106.14%	\$ 15,000	\$ -	0.00%
Expenses									
SALARIES & BEN	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
OPERATING EXP	\$ 454,725	\$ 496,678	\$ 428,763	\$ 605,000	\$ 466,365	77.09%	\$ 605,000	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 454,725	\$ 496,678	\$ 428,763	\$ 605,000	\$ 466,365	77.09%	\$ 605,000	\$ -	0.00%
Grand Total	\$ 438,703	\$ 480,756	\$ 412,841	\$ 590,000	\$ 450,443	76.35%	\$ 590,000	\$ -	0.00%

Board Office

Financial Summary

	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Amended	FY21 To-Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses									
SALARIES & BEN	\$ 389,848	\$ 410,588	\$ 429,743	\$ 477,124	\$ 213,779	44.81%	\$ 503,228	\$ 26,104	5.47%
OPERATING EXP	\$ 76,694	\$ 62,699	\$ 59,496	\$ 73,500	\$ 18,730	25.48%	\$ 73,500	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%		\$ -	0.00%
Expenses Total	\$ 466,543	\$ 473,286	\$ 489,239	\$ 550,624	\$ 232,509	42.23%	\$ 576,728	\$ 26,104	4.74%
Grand Total	\$ 466,543	\$ 473,286	\$ 489,239	\$ 550,624	\$ 232,509	42.23%	\$ 576,728	\$ 26,104	4.74%

Civil Service

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY22 % To-Date	FY22 Requested	\$ Change	% Change
Expenses									
SALARIES & BEN	\$ 1,272	\$ 1,399	\$ 1,380	\$ 4,373	\$ 1,256	28.72%	\$ 6,113	\$ 1,740	39.79%
OPERATING EXP	\$ 1,664	\$ 632	\$ 7,171	\$ 9,700	\$ 1,784	18.39%	\$ 9,700	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 2,935	\$ 2,031	\$ 8,551	\$ 14,073	\$ 3,040	21.60%	\$ 15,813	\$ 1,740	12.36%
Grand Total	\$ 2,935	\$ 2,031	\$ 8,551	\$ 14,073	\$ 3,040	21.60%	\$ 15,813	\$ 1,740	12.36%

Conservation Department

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$1,284,457	\$ 799,768	\$1,665,155	\$ 867,705	\$ 445,678	51.36%	\$ 906,900	\$ 39,195	4.52%
Revenue Total	\$1,284,457	\$ 799,768	\$1,665,155	\$ 867,705	\$ 445,678	51.36%	\$ 906,900	\$ 39,195	4.52%
Expenses									
SALARIES & BEN	\$1,659,217	\$1,693,542	\$1,919,489	\$2,064,498	\$ 989,584	47.93%	\$ 2,100,776	\$ 36,278	1.76%
OPERATING EXP	\$ 359,932	\$ 373,281	\$ 398,856	\$ 427,757	\$ 243,742	56.98%	\$ 457,477	\$ 29,720	6.95%
CAPITAL	\$1,368,846	\$ 239,981	\$1,102,198	\$ 74,800	\$ 72,947	97.52%	\$ 65,000	\$ (9,800)	-13.10%
CAPITAL- 351	\$ -	\$ -	\$ -	\$ 358,000	\$ 205,434	57.38%	\$ 249,000	\$ (109,000)	-30.45%
Expenses Total	\$3,387,994	\$2,306,805	\$3,420,544	\$2,567,055	\$1,306,272	50.89%	\$ 2,623,253	\$ 56,198	2.19%
Grand Total	\$2,103,538	\$1,507,037	\$1,755,389	\$1,699,350	\$ 860,595	50.64%	\$ 1,716,353	\$ 17,003	1.00%

Consolidated Communications Center

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 2,068,379	\$ 2,093,834	\$ 2,188,358	\$ 2,517,202	\$ 1,487,419	59.09%	\$ 2,517,202	\$ -	0.00%
Revenue Total	\$ 2,068,379	\$ 2,093,834	\$ 2,188,358	\$ 2,517,202	\$ 1,487,419	59.09%	\$ 2,517,202	\$ -	0.00%
Expenses									
SALARIES & BEN	\$ 1,912,501	\$ 2,017,843	\$ 2,065,266	\$ 2,415,249	\$ 1,280,110	53.00%	\$ 2,417,410	\$ 2,161	0.09%
OPERATING EXP	\$ 117,470	\$ 130,786	\$ 131,068	\$ 153,725	\$ 83,338	54.21%	\$ 156,361	\$ 2,636	1.71%
CAPITAL	\$ 2,030	\$ -	\$ 3,255	\$ 3,500	\$ 479	0.00%	\$ 3,500	\$ -	0.00%
Expenses Total	\$ 2,032,001	\$ 2,148,629	\$ 2,199,588	\$ 2,572,474	\$ 1,363,927	53.02%	\$ 2,577,271	\$ 4,797	0.19%
Grand Total	\$ (36,379)	\$ 54,795	\$ 11,230	\$ 55,272	\$ (123,492)	-223.43%	\$ 60,069	\$ 4,797	8.68%

District Court Administration

Financial Summary

District Court Admin	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 552	\$ 439	\$ 758	\$ 500	\$ 228	45.53%	\$ 500	\$ -	0.00%
Revenue Total	\$ 552	\$ 439	\$ 758	\$ 500	\$ 228	45.53%	\$ 500	\$ -	0.00%
Expenses									
SALARIES & BEN	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
OPERATING EXP	\$ 7,116	\$ 19,457	\$ 5,958	\$ 11,900	\$ 1,840	15.46%	\$ 11,900	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 7,116	\$ 19,457	\$ 5,958	\$ 11,900	\$ 1,840	15.46%	\$ 11,900	\$ -	0.00%
Grand Total	\$ 6,564	\$ 19,018	\$ 5,200	\$ 11,400	\$ 1,613	14.15%	\$ 11,400	\$ -	0.00%

Engineer's Office

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY22 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 4,949,186	\$ 5,009,633	\$ 5,757,128	\$ 4,680,918	\$ 2,932,798	62.65%	\$ 4,719,292	\$ 38,374	0.82%
Revenue Total	\$ 4,949,186	\$ 5,009,633	\$ 5,757,128	\$ 4,680,918	\$ 2,932,798	62.65%	\$ 4,719,292	\$ 38,374	0.82%
Expenses									
SALARIES & BEN	\$ 3,515,714	\$ 3,660,229	\$ 3,740,664	\$ 3,919,222	\$ 1,899,823	48.47%	\$ 3,876,132	\$ (43,090)	-1.10%
OPERATING EXP	\$ 2,246,615	\$ 2,927,728	\$ 3,010,216	\$ 3,459,925	\$ 1,489,267	43.04%	\$ 3,240,516	\$ (219,409)	-6.34%
CAPITAL	\$ 2,204,727	\$ 1,894,150	\$ 2,105,084	\$ 1,941,000	\$ 1,223,062	63.01%	\$ 2,265,000	\$ 324,000	16.69%
Expenses Total	\$ 7,967,056	\$ 8,482,107	\$ 8,855,964	\$ 9,320,147	\$ 4,612,152	49.49%	\$ 9,381,648	\$ 61,501	0.66%
Grand Total	\$ 3,017,869	\$ 3,472,474	\$ 3,098,836	\$ 4,639,229	\$ 1,679,354	36.20%	\$ 4,662,356	\$ 23,127	0.50%

Health Department

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 4,016,919	\$ 2,727,588	\$ 2,621,600	\$ 2,192,565	\$ 1,486,378	67.79%	\$ 2,259,090	\$ 66,525	3.03%
Revenue Total	\$ 4,016,919	\$ 2,727,588	\$ 2,621,600	\$ 2,192,565	\$ 1,486,378	67.79%	\$ 2,259,090	\$ 66,525	3.03%
Expenses									
SALARIES & BEN	\$ 4,715,733	\$ 3,520,321	\$ 3,608,279	\$ 4,959,537	\$ 1,956,658	39.45%	\$ 4,951,930	\$ (7,607)	-0.15%
OPERATING EXP	\$ 985,904	\$ 943,397	\$ 1,058,166	\$ 492,331	\$ 199,980	40.62%	\$ 632,684	\$ 140,353	28.51%
CAPITAL	\$ 15,076	\$ 90,566	\$ 47,216	\$ -	\$ 42,492	NA	\$ 6,000	\$ 6,000	NA
Expenses Total	\$ 5,716,714	\$ 4,554,285	\$ 4,713,662	\$ 5,451,868	\$ 2,199,130	40.34%	\$ 5,590,614	\$ 138,746	2.54%
Grand Total	\$ 1,699,795	\$ 1,826,697	\$ 2,092,061	\$ 3,259,303	\$ 712,752	21.87%	\$ 3,331,524	\$ 72,221	2.22%

Human Services Administration (DHS)

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 49,453	\$ 49,696	\$ 41,126	\$ 30,000	\$ 18,583	61.94%	\$ 25,000	\$ (5,000)	-16.67%
Revenue Total	\$ 49,453	\$ 49,696	\$ 41,126	\$ 30,000	\$ 18,583	61.94%	\$ 25,000	\$ (5,000)	-16.67%
Expenses									
SALARIES & BEN	\$ 288,817	\$ 294,090	\$ 287,901	\$ 308,642	\$ 141,542	45.86%	\$ 298,531	\$ (10,111)	-3.28%
OPERATING EXP	\$ 133,290	\$ 112,412	\$ 81,227	\$ 91,650	\$ 36,015	39.30%	\$ 84,200	\$ (7,450)	-8.13%
CAPITAL	\$ 4,697	\$ 1,266	\$ 814	\$ 25,000	\$ 17,882	71.53%	\$ -	\$ (25,000)	NA
Expenses Total	\$ 426,805	\$ 407,768	\$ 369,942	\$ 425,292	\$ 195,439	45.95%	\$ 382,731	\$ (42,561)	-10.01%
Grand Total	\$ 377,352	\$ 358,071	\$ 328,816	\$ 395,292	\$ 176,856	44.74%	\$ 357,731	\$ (37,561)	-9.50%

Human Resources

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY22 % To-Date	FY22 Requested	\$ Change	% Change
Expenses									
SALARIES & BEN	\$ 242,657	\$ 267,885	\$ 274,326	\$ 289,464	\$ 133,786	46.22%	\$ 282,114	\$ (7,350)	-2.54%
OPERATING EXP	\$ 26,676	\$ 32,068	\$ 10,780	\$ 20,000	\$ 3,653	18.27%	\$ 20,000	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 269,333	\$ 299,953	\$ 285,106	\$ 309,464	\$ 137,439	44.41%	\$ 302,114	\$ (7,350)	-2.38%
Grand Total	\$ 269,333	\$ 299,953	\$ 285,106	\$ 309,464	\$ 137,439	44.41%	\$ 302,114	\$ (7,350)	-2.38%

Information Technology

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 166,924	\$ 139,997	\$ 163,065	\$ 50,500	\$ 23,568	46.67%	\$ 60,500	\$ 10,000	19.80%
Revenue Total	\$ 166,924	\$ 139,997	\$ 163,065	\$ 50,500	\$ 23,568	46.67%	\$ 60,500	\$ 10,000	19.80%
Expenses									
SALARIES & BEN	\$ 394,325	\$ 398,856	\$ 378,397	\$ 532,845	\$ 150,025	28.16%	\$ 539,958	\$ 7,113	1.33%
OPERATING EXP	\$ 468,939	\$ 489,418	\$ 466,639	\$ 501,800	\$ 354,113	70.57%	\$ 501,800	\$ -	0.00%
CAPITAL	\$ 83,612	\$ 87,843	\$ 79,019	\$ 195,456	\$ 45,688	23.37%	\$ 136,975	\$ (58,481)	-29.92%
CAPITAL - 360	\$ -	\$ 5,928	\$ 234,983	\$ -	\$ -	0.00%	\$ 124,828	\$ 124,828	NA
Expenses Total	\$ 946,875	\$ 982,045	\$ 1,159,039	\$ 1,230,101	\$ 549,826	44.70%	\$ 1,303,561	\$ 73,460	5.97%
Grand Total	\$ 779,951	\$ 842,048	\$ 995,974	\$ 1,179,601	\$ 526,258	44.61%	\$ 1,243,061	\$ 63,460	5.38%

Juvenile Court Services

Financial Summary

JCS	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 84,654	\$ 56,167	\$ 100,847	\$ 70,000	\$ 12,478	17.83%	\$ 70,000	\$ -	0.00%
Revenue Total	\$ 84,654	\$ 56,167	\$ 100,847	\$ 70,000	\$ 12,478	17.83%	\$ 70,000	\$ -	0.00%
Expenses									
SALARIES & BEN	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
OPERATING EXP	\$ 649,575	\$ 587,209	\$ 555,255	\$ 767,600	\$ 150,128	19.56%	\$ 767,600	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 649,575	\$ 587,209	\$ 555,255	\$ 767,600	\$ 150,128	19.56%	\$ 767,600	\$ -	0.00%
Grand Total	\$ 564,920	\$ 531,042	\$ 454,408	\$ 697,600	\$ 137,651	19.73%	\$ 697,600	\$ -	0.00%

Maintenance Department

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY22 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 364,390	\$ 246,346	\$ 178,709	\$ 169,000	\$ 78,238	46.29%	\$ 140,532	\$ (28,468)	-16.84%
Revenue Total	\$ 364,390	\$ 246,346	\$ 178,709	\$ 169,000	\$ 78,238	46.29%	\$ 140,532	\$ (28,468)	-16.84%
Expenses									
SALARIES & BEN	\$ 624,468	\$ 652,796	\$ 650,267	\$ 665,166	\$ 313,504	47.13%	\$ 686,804	\$ 21,638	3.25%
OPERATING EXP	\$ 877,015	\$ 888,229	\$ 882,598	\$ 906,048	\$ 444,373	49.05%	\$ 906,048	\$ -	0.00%
CAPITAL	\$ 47,719	\$ 358,815	\$ 29,795	\$ 72,500	\$ 2,895	3.99%	\$ 29,700	\$ (42,800)	-59.03%
CAPITAL - 351	\$ -	\$ -	\$ -	\$ 109,200	\$ -	0.00%	\$ 58,156	\$ (51,044)	-46.74%
Expenses Total	\$ 1,549,202	\$ 1,899,840	\$ 1,562,660	\$ 1,643,714	\$ 760,772	46.28%	\$ 1,622,552	\$ (21,162)	-1.29%
Grand Total	\$ 1,184,812	\$ 1,653,494	\$ 1,383,951	\$ 1,474,714	\$ 682,533	46.28%	\$ 1,482,020	\$ 7,306	0.50%

Medical Examiner

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY22 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 16,638	\$ 11,175	\$ 30,233	\$ 13,000	\$ 3,400	26.15%	\$ 13,000	\$ -	0.00%
Revenue Total	\$ 16,638	\$ 11,175	\$ 30,233	\$ 13,000	\$ 3,400	26.15%	\$ 13,000	\$ -	0.00%
Expenses									
SALARIES & BEN	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
OPERATING EXP	\$ 255,050	\$ 219,162	\$ 252,990	\$ 249,550	\$ 103,750	41.57%	\$ 289,550	\$ 40,000	16.03%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 255,050	\$ 219,162	\$ 252,990	\$ 249,550	\$ 103,750	41.57%	\$ 289,550	\$ 40,000	16.03%
Grand Total	\$ 238,413	\$ 207,987	\$ 222,757	\$ 236,550	\$ 100,350	42.42%	\$ 276,550	\$ 40,000	16.91%

Recorder's Office

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY22 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 858,960	\$ 918,910	\$ 947,340	\$ 936,800	\$ 397,342	42.41%	\$ 999,900	\$ 63,100	6.74%
Revenue Total	\$ 858,960	\$ 918,910	\$ 947,340	\$ 936,800	\$ 397,342	42.41%	\$ 999,900	\$ 63,100	6.74%
Expenses									
SALARIES & BEN	\$ 627,327	\$ 681,029	\$ 725,495	\$ 719,930	\$ 328,694	45.66%	\$ 748,294	\$ 28,364	3.94%
OPERATING EXP	\$ 60,052	\$ 59,104	\$ 60,754	\$ 60,860	\$ 27,249	44.77%	\$ 61,985	\$ 1,125	1.85%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 687,380	\$ 740,133	\$ 786,249	\$ 780,790	\$ 355,943	45.59%	\$ 810,279	\$ 29,489	3.78%
Grand Total	\$ (171,580)	\$ (178,776)	\$ (161,091)	\$ (156,010)	\$ (41,399)	26.54%	\$ (189,621)	\$ (33,611)	-21.54%

Sheriff's Office

General Fund Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY22 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 1,630,356	\$ 1,634,703	\$ 1,456,378	\$ 1,443,257	\$ 1,809,804	125.40%	\$ 1,443,257	\$ -	0.00%
Revenue Total	\$ 1,630,356	\$ 1,634,703	\$ 1,456,378	\$ 1,443,257	\$ 1,809,804	125.40%	\$ 1,443,257	\$ -	0.00%
Expenses									
SALARIES & BEN	\$ 9,226,784	\$ 9,576,786	\$ 10,427,096	\$ 11,643,264	\$ 5,050,201	43.37%	\$ 11,284,744	\$ (358,520)	-3.08%
OPERATING EXP	\$ 2,633,349	\$ 2,908,636	\$ 2,893,710	\$ 2,712,581	\$ 1,236,760	45.59%	\$ 2,716,854	\$ 4,273	0.16%
CAPITAL	\$ 1,982,447	\$ 376,523	\$ 327,888	\$ 251,000	\$ 65,196	25.97%	\$ 251,000	\$ -	0.00%
CAPITAL - JAIL	\$ -	\$ -	\$ -	\$ 50,000	\$ -	NA	\$ 110,500	\$ 60,500	121.00%
Expenses Total	\$ 13,842,581	\$ 12,861,944	\$ 13,648,693	\$ 14,606,845	\$ 6,352,157	43.49%	\$ 14,252,598	\$ (293,747)	-2.01%
Grand Total	\$ 12,212,224	\$ 11,227,241	\$ 12,192,315	\$ 13,163,588	\$ 4,542,353	34.51%	\$ 12,809,341	\$ (293,747)	-2.23%

Sheriff's Office

Rural Fund Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	% To Date	FY2022 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Revenue Total	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses									
SALARIES & BEN	\$ 1,842,868	\$ 1,985,150	\$ 1,509,998	\$ 1,703,029	\$ 707,800	41.56%	\$ 1,530,767	\$ (172,262)	-10.12%
OPERATING EXP	\$ -	\$ 212,631	\$ 223,696	\$ 225,249	\$ 114,825	50.98%	\$ 254,427	\$ 29,178	12.95%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 1,842,868	\$ 2,197,781	\$ 1,733,694	\$ 1,928,278	\$ 822,625	42.66%	\$ 1,785,194	\$ (143,084)	-7.42%
Grand Total	\$ 1,842,868	\$ 2,197,781	\$ 1,733,694	\$ 1,928,278	\$ 822,625	42.66%	\$ 1,785,194	\$ (143,084)	-7.42%

Jail Commissary Fund Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	% To Date	FY2022 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 344,536	\$ 409,376	\$ 472,389	\$ 300,000	\$ 241,918	0.00%	\$ 300,000	\$ -	0.00%
Revenue Total	\$ 344,536	\$ 409,376	\$ 472,389	\$ 300,000	\$ 241,918	0.00%	\$ 300,000	\$ -	0.00%
Expenses									
SALARIES & BEN	\$ 35,351	\$ 39,277	\$ 38,108	\$ 44,066	\$ 53,272	120.89%	\$ 128,073	\$ 84,007	190.64%
OPERATING EXP	\$ 190,184	\$ 204,638	\$ 313,468	\$ 282,260	\$ 176,202	62.43%	\$ 252,260	\$ (30,000)	-10.63%
CAPITAL	\$ 20,836	\$ 87,449	\$ 49,810	\$ -	\$ 17,351	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 246,371	\$ 331,364	\$ 401,387	\$ 326,326	\$ 246,825	75.64%	\$ 380,333	\$ 54,007	16.55%
Grand Total	\$ (98,165)	\$ (78,012)	\$ (71,002)	\$ 26,326	\$ 4,906	18.64%	\$ 80,333	\$ 54,007	205.15%

Social Services

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 9,284	\$ 8,080	\$ 3,319	\$ 5,500	\$ 147	2.67%	\$ 4,000	\$ (1,500)	-27.27%
Revenue Total	\$ 9,284	\$ 8,080	\$ 3,319	\$ 5,500	\$ 147	2.67%	\$ 4,000	\$ (1,500)	-27.27%
Expenses									
SALARIES & BEN	\$ 59,473	\$ 61,509	\$ 89,319	\$ 99,351	\$ 49,013	49.33%	\$ 103,097	\$ 3,746	3.77%
OPERATING EXP	\$ 589,696	\$ 602,175	\$ 540,136	\$ 661,689	\$ 331,079	50.04%	\$ 650,105	\$ (11,584)	-1.75%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenses Total	\$ 649,170	\$ 663,684	\$ 629,455	\$ 761,040	\$ 380,091	49.94%	\$ 753,202	\$ (7,838)	-1.03%
Grand Total	\$ 639,885	\$ 655,604	\$ 626,136	\$ 755,540	\$ 379,945	50.29%	\$ 749,202	\$ (6,338)	-0.84%

Treasurer's Office

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY21 % To-Date	FY22 Requested	\$ Change	% Change
Revenue									
REVENUES	\$ 1,952,068	\$ 2,300,332	\$ 1,792,111	\$ 2,049,805	\$ 655,301	31.97%	\$ 1,614,705	\$ (435,100)	-21.23%
Revenue Total	\$ 1,952,068	\$ 2,300,332	\$ 1,792,111	\$ 2,049,805	\$ 655,301	31.97%	\$ 1,614,705	\$ (435,100)	-21.23%
Expenses									
SALARIES & BEN	\$ 1,379,937	\$ 1,421,037	\$ 1,565,827	\$ 1,583,612	\$ 735,850	46.47%	\$ 1,637,833	\$ 54,221	3.42%
OPERATING EXP	\$ 50,910	\$ 49,757	\$ 41,375	\$ 74,150	\$ 29,772	40.15%	\$ 74,150	\$ -	0.00%
CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	#DIV/0!
Expenses Total	\$ 1,430,847	\$ 1,470,794	\$ 1,607,202	\$ 1,657,762	\$ 765,622	46.18%	\$ 1,711,983	\$ 54,221	3.27%
Grand Total	\$ (521,221)	\$ (829,539)	\$ (184,909)	\$ (392,043)	\$ 110,321	-28.14%	\$ 97,278	\$ 489,321	124.81%

Veterans Affairs Department

Financial Summary

	FY2018 Actuals	FY2019 Actuals	FY2020 Actuals	FY2021 Amended	FY2021 To Date	FY22 % To-Date	FY22 Requested	\$ Change	% Change
Expenses									
SALARIES & BEN	\$ 288,817	\$ 294,090	\$ 287,901	\$ 308,642	\$ 141,542	45.86%	\$ 298,531	\$ (10,111)	-3.28%
OPERATING EXP	\$ 133,290	\$ 112,412	\$ 81,227	\$ 91,650	\$ 36,015	39.30%	\$ 84,200	\$ (7,450)	-8.13%
CAPITAL	\$ 4,697	\$ 1,266	\$ 814	\$ 25,000	\$ 17,882	0.00%	\$ -	\$ (25,000)	-100.00%
Expenses Total	\$ 426,805	\$ 407,768	\$ 369,942	\$ 425,292	\$ 195,439	45.95%	\$ 382,731	\$ (42,561)	-10.01%
Grand Total	\$ 426,805	\$ 407,768	\$ 369,942	\$ 425,292	\$ 195,439	45.95%	\$ 382,731	\$ (42,561)	-10.01%

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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 in fiscal year 2021 was an additional public hearing to publish the max levy rate for the General and Rural funds. If either fund sees 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 cannot 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 2022 Budget

October-November, 2020	Meet with Board of Supervisors for Goals and Objectives
October, 2020 Officials	Budget Request Material Sent Out to Dept Heads / Elected
December, 2020	Budget Request Material Due From Dept Heads / Elected Officials
January, 2021	Documents Completed for Budget Sessions
January, 2021	Begin Budget Sessions with Board of Supervisors
January 26, 2021	Budget Finalized
February 9, 2021	Budget Published
February 23, 2021	Budget Hearing
February 23, 2021	Budget Appropriated by Resolution
July 1, 2021	Fiscal Year 2021 Begins
December, 2021	Fall Budget Amendment (if necessary)
May, 2022	Final Budget Amendment (if necessary)
June 30, 2022	Fiscal Year 2022 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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