

County of Story, Iowa

Fiscal Year 2021

Proposed Budget



Board of Supervisors

Linda Murken, Chairperson

Lisa Heddens, Supervisor

Lauris Olson, Supervisor

Prepared by Story County Auditor's Office

Lucy Martin, Auditor

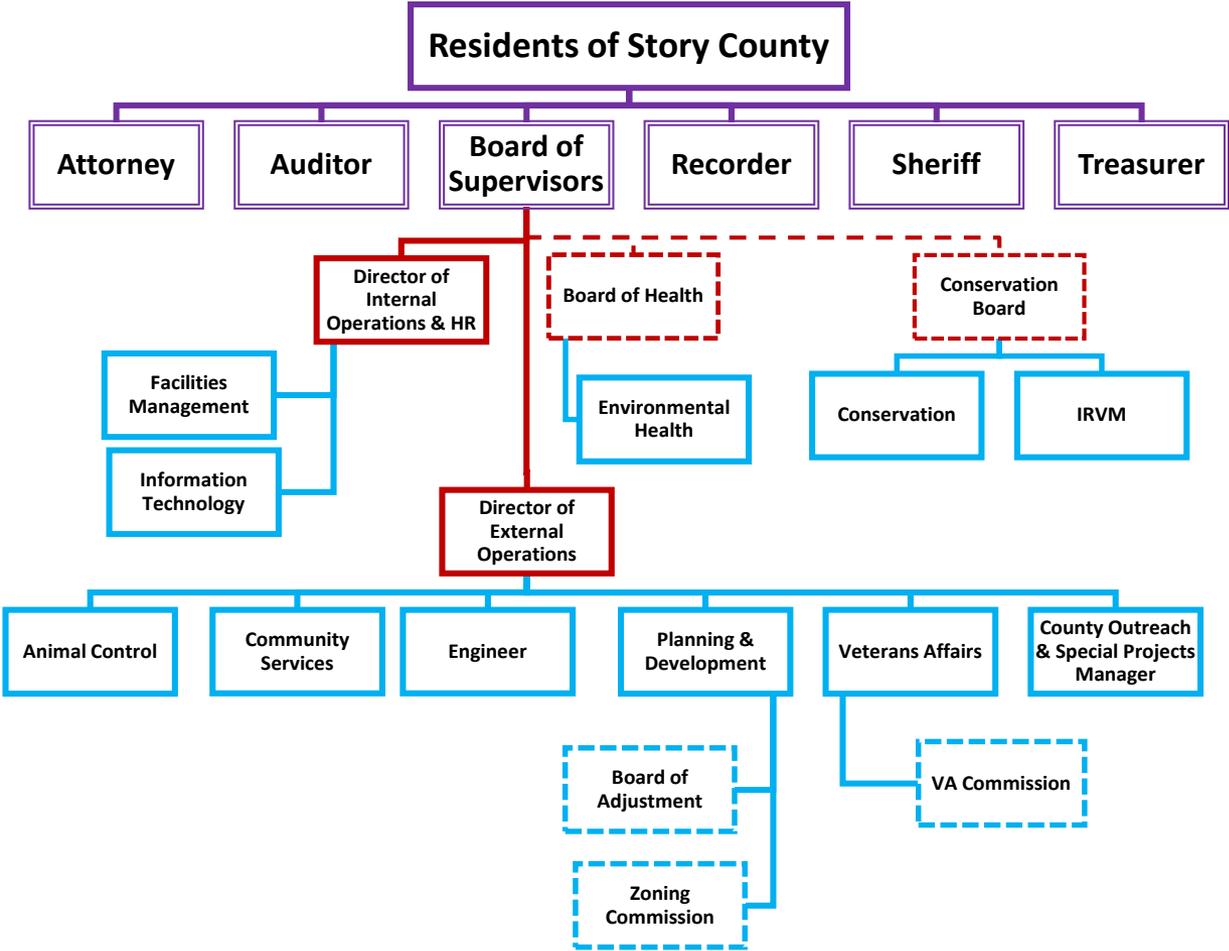
Lisa Markley, Assistant Auditor

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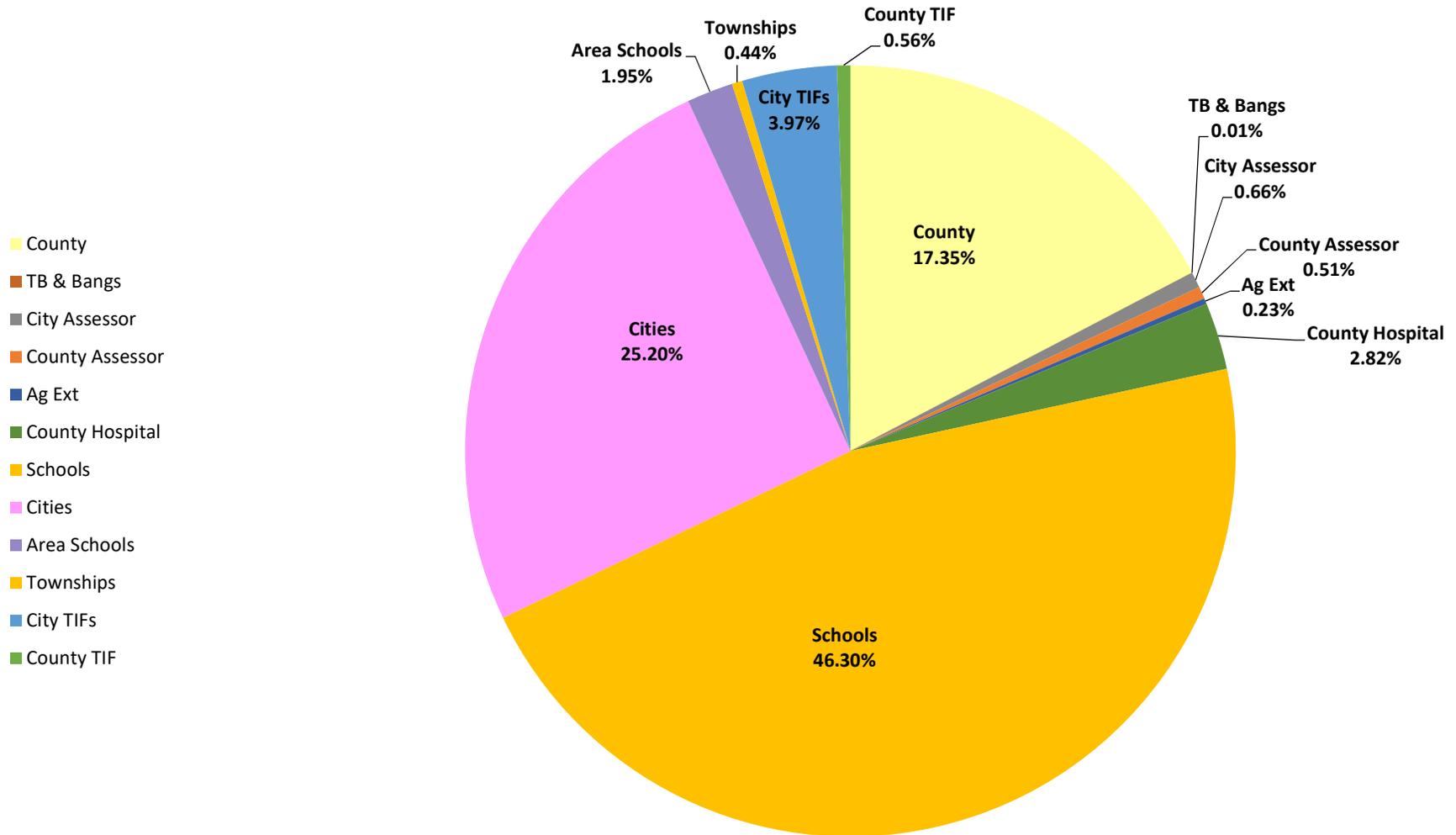
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<u>DEPARTMENT</u>	<u>DEPARTMENT HEAD/ELECTED OFFICIAL</u>	<u>PROPOSED SALARY (FY21)</u>
Animal Control	Sue McCaskey	\$78,344
Attorney	Timothy Meals	\$147,125
Auditor	Lucy Martin	\$85,971
Board of Health - Environmental Health	Margaret Jaynes	\$90,179
Board of Supervisors	Linda Murken, Lisa Heddens, Lauris Olson	\$82,665
Director of External Operations & County Services	Sandra King	\$101,190
Director of Internal Operations & Human Resources	Alissa Riese-Wignall	\$98,156
Community Services/Mental Health	Karla Webb	\$85,967
Conservation Board	Mike Cox	\$99,005
Countywide Services	Linda Murken, Lisa Heddens, Lauris Olson	
Department Human Services	Pauline Rutherford	
Facilities Manager (inc Human Services Ctr/Justice Ctr)	Joby Brogden	\$80,158
General Betterment (40% L.O.)	Linda Murken, Lisa Heddens, Lauris Olson	
Information Technology	Barbara Steinback	\$111,724
Intergrated Roadside Vegetation Mngmt (IRVM)	Joe Kooiker, Mike Cox	\$60,938 (Joe)
Juvenile Court Services	Jerome Rewerts	
Planning & Development	Jerry Moore	\$87,615
Recorder	Stacie Herridge	\$85,971
Secondary Roads	Darren Moon	\$137,317
Sheriff	Paul Fitzgerald	\$150,171
Treasurer	Ted Rasmusson	\$85,971
Veterans Affairs	Brett McLain	\$69,311

Story County Organizational Chart



FY20 Tax Askings



TAX DOLLARS, VALUATIONS & LEVY RATES

FISCAL YEAR 2021			
	DOLLARS	VALUATION	RATE
A. Countywide Levies:		5,081,882,421	
General Basic	17,786,588		3.50000
General Supplemental	5,081,882		1.00000
<i>Emerg Mgmt Dollars Inc. Above</i>	254,914		
County Services Fund	2,550,730		0.50193
Debt Service	138,968	5,376,689,836	0.02585
Subtotal Countywide (A)	25,558,168		5.02778
B. All Rural Services Only Levies:		1,140,294,135	
Rural Services Basic	3,693,675		3.23923
GRAND TOTAL (A & B)	29,251,843		8.26700

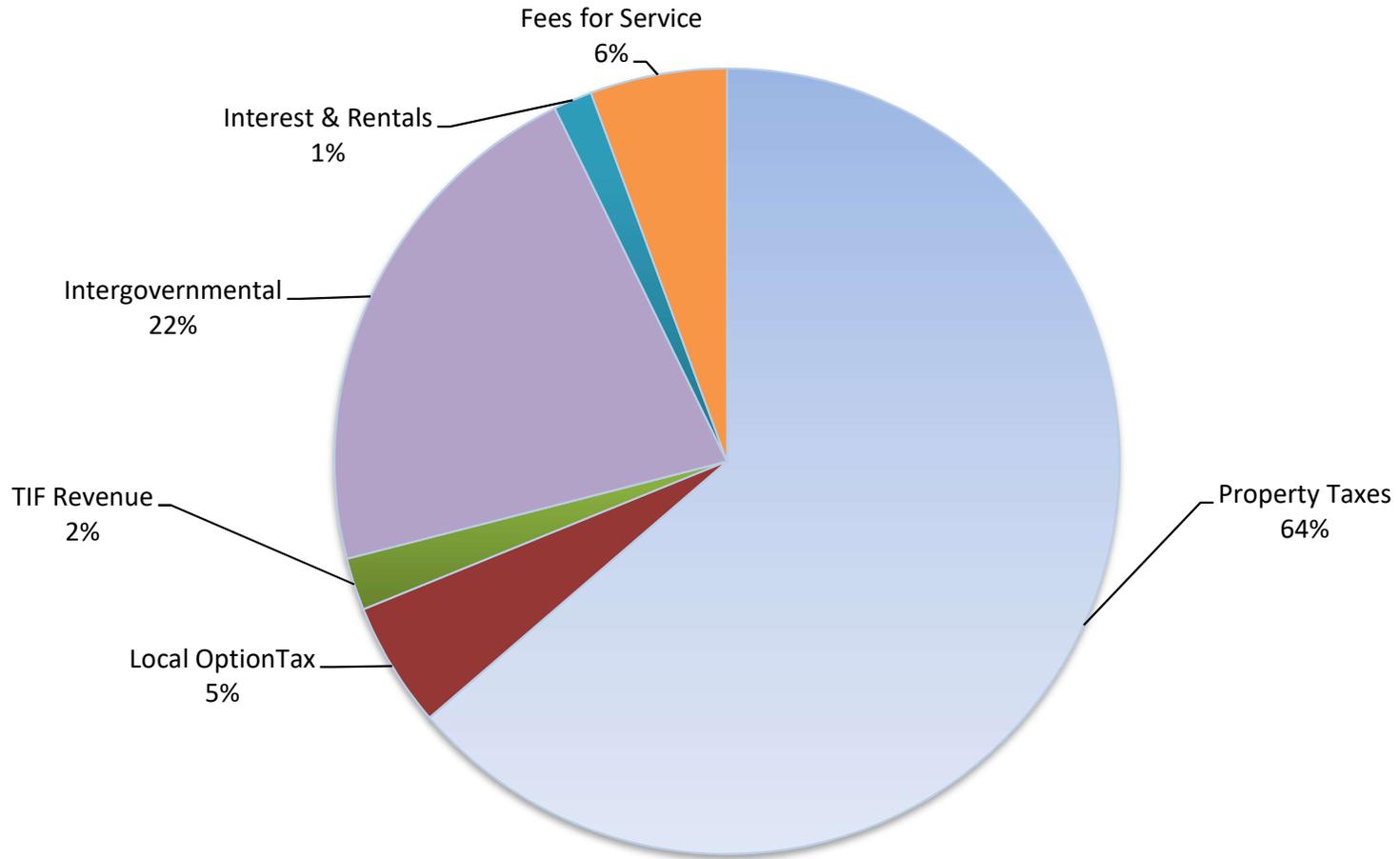
FISCAL YEAR 2020			
	DOLLARS	VALUATION	RATE
A. Countywide Levies:		4,888,047,315	
General Basic	17,108,166		3.50000
General Supplemental	4,994,606		1.02180
<i>Emerg Mgmt Dollars Inc. Above</i>	269,701		
County Services Fund	2,164,544		0.44282
Debt Service	839,696	5,166,725,247	0.16252
Subtotal Countywide (A)	25,107,012		5.12714
B. All Rural Services Only Levies:		1,045,001,843	
Rural Services Basic	3,385,001		3.23923
GRAND TOTAL (A & B)	28,492,013		8.36637

PROPOSED BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES	General	Special Revenue	TOTALS Budget 2020/2021 Capital Projects	Debt Service	Permanent	TOTALS Budget 2020/2021	TOTALS Re-Est 2019/2020	TOTALS Actual 2018/2019
Taxes Levied on Property	1	22,677,522	6,142,949		137,891	28,958,362	28,205,681	25,838,588
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0		0	0	31,843
Less: Credits to Taxpayers	3	806,629	203,920	31,184		1,041,733	1,041,733	1,019,550
Net Current Property Taxes	4	21,870,893	5,939,029	106,707		27,916,629	27,163,948	24,787,195
Delinquent Property Tax Revenue	5	2,300	1,500	150		3,950	5,950	2,624
Penalties, Interest & Costs on Taxes	6	75,000				75,000	75,000	125,230
Other County Taxes/TIF Tax Revenues	7	242,898	3,369,056	0	2,362	3,614,316	3,702,936	3,486,358
Intergovernmental	8	3,621,862	6,015,507	0	52,174	9,689,543	9,176,676	9,364,582
Licenses & Permits	9	25,980	53,910	0	0	79,890	237,155	65,302
Charges for Service	10	1,849,650	63,470	0	0	1,913,120	1,867,500	1,727,389
Use of Money & Property	11	614,040	14,300	0	2,500	630,840	643,855	743,671
Miscellaneous	12	346,350	247,290	0	0	593,640	1,288,128	914,073
Subtotal Revenues	13	28,648,973	15,704,062	0	163,893	44,516,928	44,161,148	41,216,424
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	0	0	0	0	6,000,000	1,000,000
Operating Transfers In	15	400,000	3,126,700	0	0	3,526,700	3,509,500	3,093,350
Proceeds of Fixed Asset Sales	16	0	9,500	0	0	9,500	9,600	41,578
Total Revenues & Other Sources	17	29,048,973	18,840,262	0	163,893	48,053,128	53,680,248	45,351,352
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18	12,975,339	2,372,775		0	15,348,114	15,102,701	13,045,999
Physical Health and Social Services	19	2,768,203	18,900		0	2,787,103	2,751,495	2,367,987
Mental Health, ID & DD	20	0	3,228,316		0	3,228,316	2,316,276	2,092,075
County Environment and Education	21	2,647,542	1,955,067		0	4,602,609	5,253,740	4,210,838
Roads & Transportation	22	0	7,658,650		0	7,658,650	6,630,725	7,030,659
Government Services to Residents	23	1,521,215	16,900		0	1,538,115	1,584,153	1,245,158
Administration	24	7,448,752	2,300		0	7,451,052	6,938,224	6,421,574
Nonprogram Current	25	20,000	0		0	20,000	50,000	54,718
Debt Service	26	0	825,143	681,968		1,507,111	1,069,436	1,619,934
Capital Projects	27	3,087,198	629,000	1,685,524		5,401,722	6,653,663	4,078,210
Subtotal Expenditures	28	30,468,249	16,707,051	1,685,524	681,968	49,542,792	48,350,413	42,167,152
Other Financing Uses:								
Operating Transfers Out	29	1,040,000	2,486,700	0	0	3,526,700	3,509,500	3,093,350
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31	31,508,249	19,193,751	1,685,524	681,968	53,069,492	51,859,913	45,260,502
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,459,276	-353,489	-1,685,524	-518,075	0	-5,016,364	1,820,335
Beginning Fund Balance - July 1, 2020	33	12,887,427	6,869,567	3,611,368	662,831	0	24,031,193	22,210,858
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0
Fund Balance - Nonspendable	35	0	0	0	0	0	0	554,642
Fund Balance - Restricted	36	1,260,645	6,510,443	1,925,844	144,756	0	9,841,688	13,709,984
Fund Balance - Committed	37	238,961	0	0	0	0	238,961	599,476
Fund Balance - Assigned	38	2,629,473	5,635	0	0	0	2,635,108	3,315,586
Fund Balance - Unassigned	39	6,299,072	0	0	0	0	6,299,072	6,406,147
Total Ending Fund Balance - June 30,	40	10,428,151	6,516,078	1,925,844	144,756	0	19,014,829	24,031,193

Proposed tax rate per \$1,000 valuation for County purposes: 5.02778 urban areas; 8.26701 rural areas; Any special district rates excluded.

STORY COUNTY FY21 REVENUES



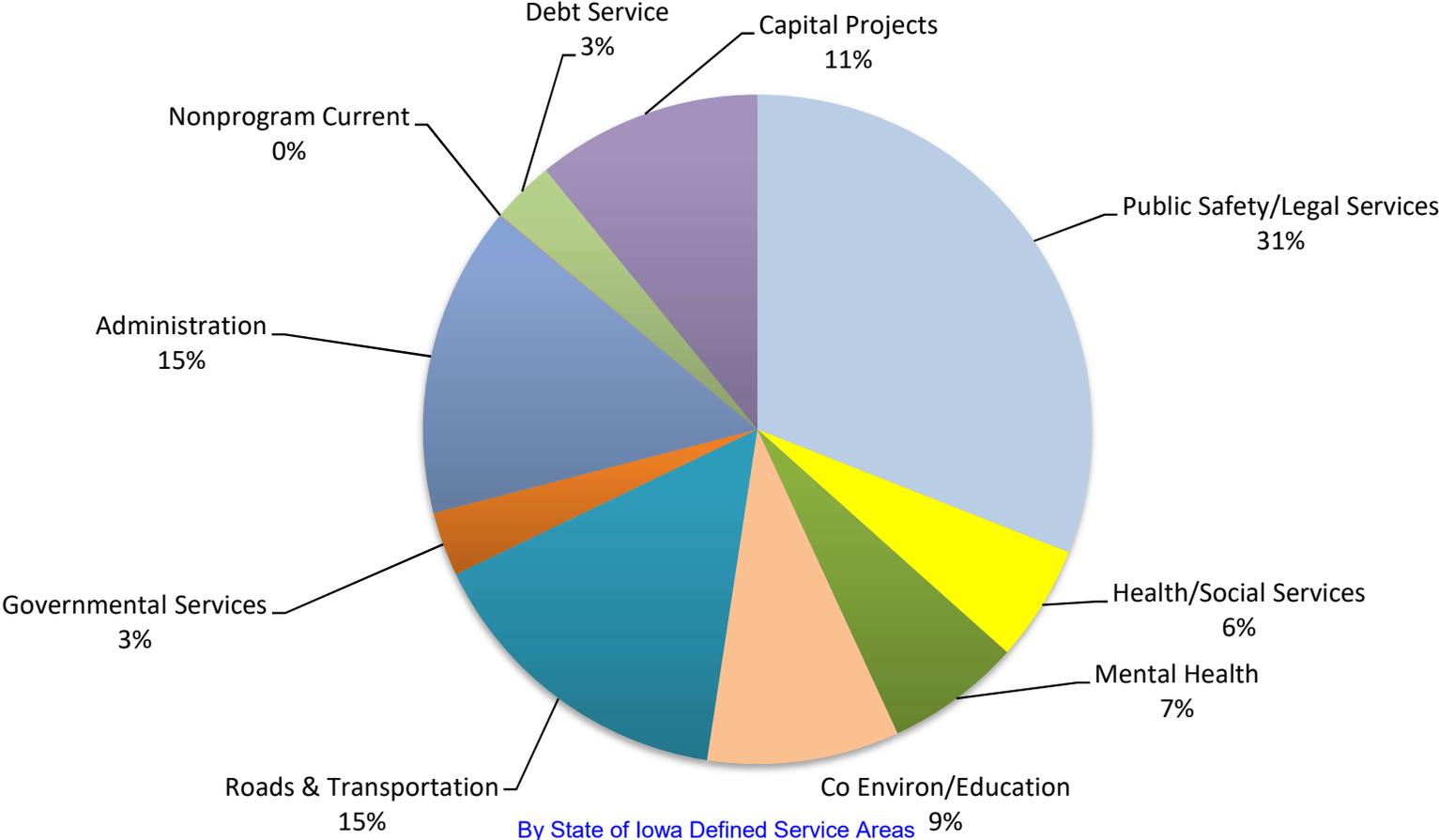
By State of Iowa Defined source codes

REVENUES

	FY21 Revenue	FY20 Revenue
PROPERTY TAXES:	28,962,312	28,209,250
OTHER COUNTY TAXES	2,654,876	3,099,634
DEPARTMENTAL:		
Animal Control	43,900	40,500
Attorney	439,000	288,996
Auditor	31,850	79,100
Board of Health-Environmental Health	71,412	71,412
Community Life	174,880	135,690
Community Services	1,900	1,900
Conservation	1,226,600	1,163,470
Countywide Services	2,645,358	2,297,964
Department of Human Services	190,000	185,600
Engineer-Secondary Roads	8,113,570	7,397,560
Facilities Management	437,720	1,700
Human Services Center	0	5,065
Information Technology	9,600	9,600
IRVM	44,300	64,070
Planning & Development	48,470	43,840
Recorder	571,240	559,335
Sheriff	1,260,180	1,256,130
Treasurer	1,115,860	1,040,950
Veterans Affairs	10,100	10,100
TOTALS	48,053,128	45,961,866

original budget

STORY COUNTY FY21 EXPENSES



EXPENDITURES

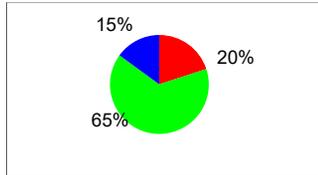
	FY21 Personnel	FY21 Operating	FY21 Total	FY20 Personnel	FY20 Operating	FY20 Total
Animal Control	391,464	128,520	519,984	362,974	123,820	486,794
Attorney	2,836,469	281,030	3,117,499	2,537,544	134,068	2,671,612
Auditor	948,435	293,060	1,241,495	815,395	497,580	1,312,975
Board of Health-Env. Health	302,800	40,890	343,690	286,304	41,520	327,824
Board of Supervisors	938,355	147,010	1,085,365	922,095	105,254	1,027,349
Community Life	0	98,250	98,250	0	55,750	55,750
Community Services	301,644	114,630	416,274	272,494	122,790	395,284
** Conservation	1,580,152	3,131,265	4,711,417	1,523,016	1,870,810	3,393,826
** Countywide Services	68,412	7,689,988	7,758,400	64,871	6,842,577	6,907,448
Transfers			3,526,700			3,500,000
DHS Local Office	0	65,200	65,200	0	66,500	66,500
** Engineer-Secondary Roads	3,335,350	5,803,300	9,138,650	2,918,975	5,988,950	8,907,925
Facilities Manager	580,325	923,627	1,503,952	514,550	288,450	803,000
General Betterment (40% L.O. Tax)	0	1,034,313	1,034,313	0	1,002,225	1,002,225
Human Services Center	276,025	184,700	460,725	261,075	142,200	403,275
IRVM	178,075	148,945	327,020	158,485	213,030	371,515
Information Technology	559,300	719,015	1,278,315	522,600	662,380	1,184,980
Justice Center Facilities	419,665	966,600	1,386,265	381,650	745,000	1,126,650
Juvenile Court Services	0	100,050	100,050	0	100,050	100,050
** Mental Health	439,770	2,788,546	3,228,316	400,294	1,520,830	1,921,124
Planning & Development	313,970	14,980	328,950	281,700	11,480	293,180
Recorder	430,386	33,775	464,161	390,750	49,858	440,608
Sheriff	8,155,791	1,745,600	9,901,391	7,597,879	1,752,370	9,350,249
Treasurer	778,421	135,550	913,971	753,540	129,700	883,240
Veterans Affairs	84,439	34,700	119,139	80,854	35,250	116,104
TOTALS	22,919,248	26,623,544	53,069,492	21,047,045	22,502,442	47,049,487

original budget

**Includes budgeting to spend the following amounts carried forward from previous years: \$750,300 Assigned funds; \$360,500 Committed funds; \$1,115,134 Restricted funds; \$1,200,000 Capital project Secondary Roads; \$1,728,300 increase to Mental Health region for a total of \$5,154,234

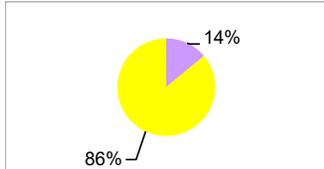
Fiscal Year 21

PUBLIC SAFETY/LEGAL SERVICES Funds: gen/supp/rural/spec rev



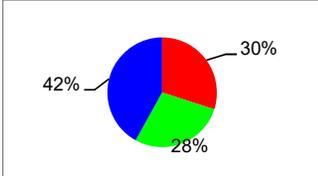
ATTORNEY	20%
SHERIFF	65%
NON DEPT	15%

MENTAL HEALTH



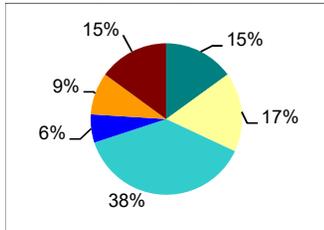
Funds: mhds	
MENTAL HEALTH ADMIN	14%
DISBURSEMENT TO REGION	86%

GOV'T SERVICE TO RESIDENTS Funds: gen/supp/rural/spec rev



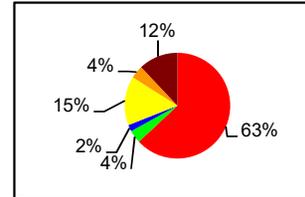
RECORDER	30%
TREAS. - AUTO	28%
AUD. - ELECTIONS	42%

ADMINISTRATION



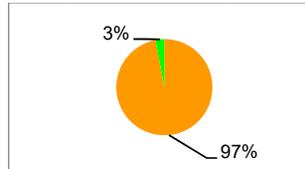
Funds: gen/supp/spec rev	
NON DEPT	15%
INFORMATION TECHNOLOGY	17%
FACILITIES MANAGER	38%
TREAS. - TAX	6%
AUD. - MANAGEMENT	9%
BOARD OF SUPERVISORS	15%

HEALTH/SOCIAL SERVICES Funds: gen/supp/rural



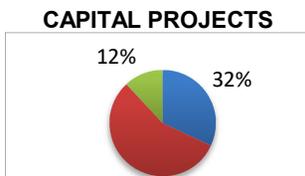
NON DEPT	63%
JUVENILE COURT	4%
DEPT HUMAN SERV	2%
COMMUNITY SERVICES	15%
VETERANS ADMIN	4%
ENVIRONMENTAL HLTH	12%

ROADS & TRANSPORTATION Funds: rural/seconday roads



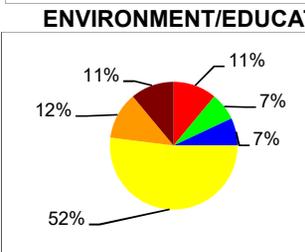
COUNTY ENGINEER	97%
GENERAL BETTERMENT	3%

CAPITAL PROJECTS



Funds: cap proj/sec rds/conserv	
COUNTY ENGINEER	32%
CONSERVATION	56%
FACILITIES	12%

ENVIRONMENT/EDUCATION Funds: gen/supp/rural/TIF/spec rev



NON DEPT	11%
PLAN & DEV	7%
IRVM	7%
CONSERVATION	52%
GENERAL BETTERMENT	12%
ANIMAL CONTROL	11%

These graphs represent expenditures by department for the defined service areas.