

County of Story, Iowa

Fiscal Year 2011
Adopted
Annual Budget

Board of Supervisors

Wayne Clinton, Chairperson

James Strohmman, Supervisor

Jane Halliburton, Supervisor



Prepared by Story County Auditor's Office

Mary Mosiman, Auditor

Lisa Markley, Assistant Auditor

Lucy Martin, Deputy Auditor

Table of Contents

Transmittal Letter.....	i
Organizational Chart.....	1
At a Glance	2
County History.....	3
General County Information.....	4
Valuation Assessments	6
Revenues.....	7
FY11 Revenues.....	7
Expenditures	8
FY11 Expenditures	9
Combined Revenue/Expenditure Statement	10
Personnel.....	11
FY11 Positions by Department.....	12
Departmental Information.....	13
FY11 Expenditures by Department	61
FY11 Revenues by Department	62
Historical Revenue/Expenditure/Ending Fund Balance Comparison.....	63
Budget Process.....	64
FY11 Budget Preparation Calendar	65
Budget Basis	66
General Fund.....	67
General Fund Statement.....	68
Special Revenue Funds	69
Mental Health Fund Statement	70
Rural Fund Statement	71
Secondary Roads Fund Statement	72
Other Special Revenues Fund Statement.....	73
Capital Projects Fund.....	74
Capital Projects Fund Statement.....	75
Debt Service Fund.....	76
Debt Service Fund Statement.....	78
Financial Policies	80
Glossary of Terms.....	84
Acronyms.....	88

March 2010

The fiscal year 2011 (FY11) budget for Story County, Iowa is respectfully submitted. Resources have been allocated in accordance with the County's standing policy to ascertain that expenditures are necessary, reasonable, and in the interest of the public welfare.

During the initial planning for the FY11 budget, a survey was provided to all Story County Department Heads and Elected Officials. The outcome of the survey is listed below:

- Maintain current staff levels
- Pay raises for staff
- Maintain flex/insurance options
- Maintain current programs

During departmental budget worksessions, the following goals were also considered:

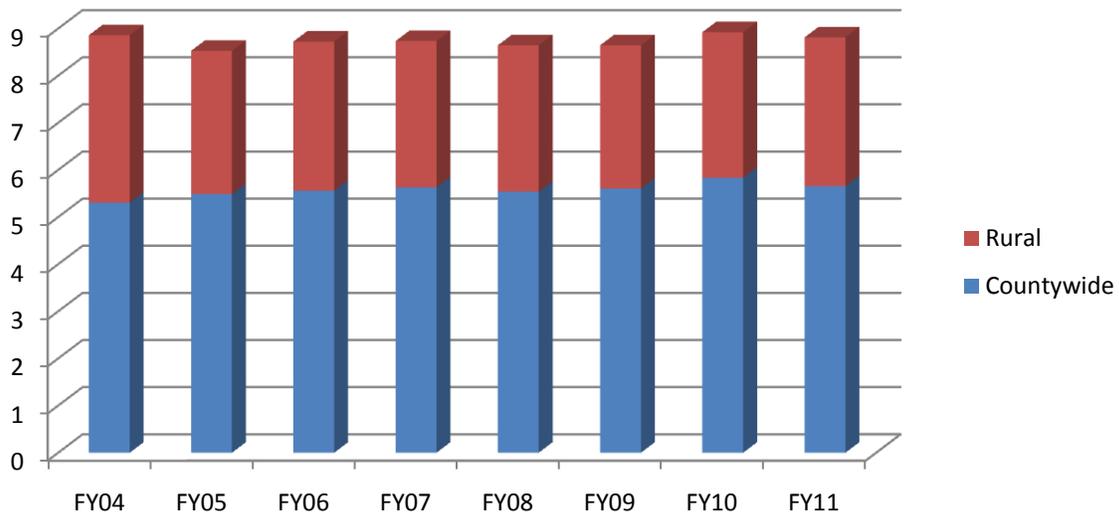
- Preserve levy rates from significant increases
- Maintain appropriate fund balances

Revenues for all governmental funds total \$34,756,040 which is an increase of \$786,708 or 2.3% from the FY10 adopted budget. The increase is due mainly to an increase in property tax collections due to increased valuations. Additionally, the County Attorney's office is generating new revenue with the expansion of a fine collection program.

Expenditures for all government funds total \$40,122,670 which is a decrease of 225,262 or .56% from the FY10 adopted budget. The decrease is due primarily within the debt service fund due to completion of bond sales and refinancing during the previous year.

A consistent levy rate for Story County citizens has been a primary goal each budget year. The consolidated levy rate for FY11 is \$8.81268. This is a slight decrease from the FY10 consolidated levy rate of \$8.92165. The decrease is due primarily to a decrease in the Debt Service levy, since bonds were sold during FY10.

The consolidated rate is comprised of two rates: the countywide levy and the rural services levy. The countywide rate decreased from \$5.83493 in FY10 to \$5.65622 in FY11. The rural service levy rate increased from \$3.08672 in FY10 to \$3.15646 in FY11. The following graph illustrates the history of Story County's consistent rate:



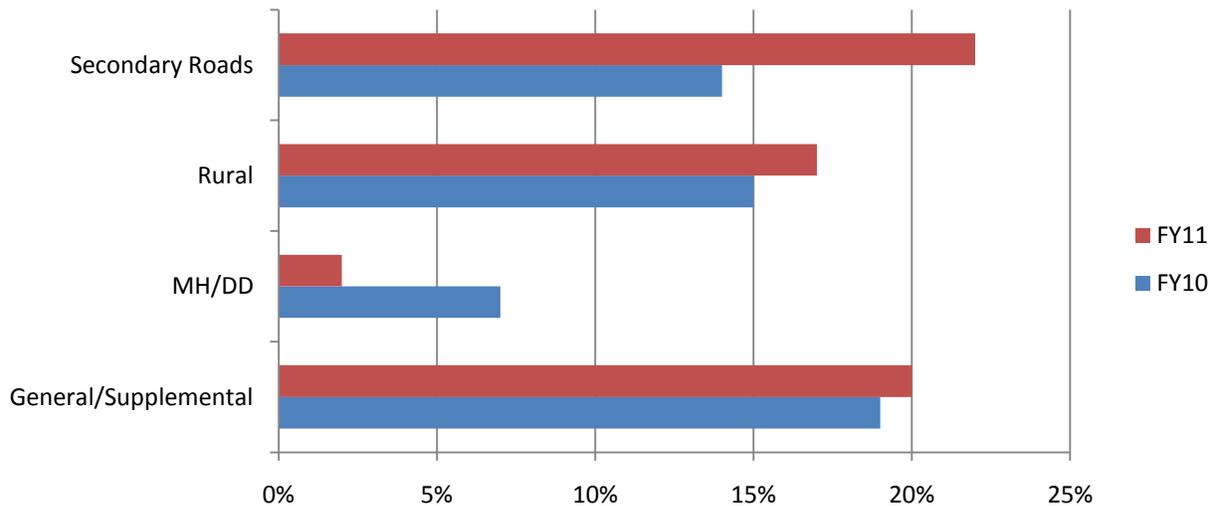
Story County has a policy of budgeting the general fund balance at a level determined as sufficient to provide working capital for general governmental operations. The goal is to have approximately 25% of General Fund annual expenditures. The General Fund is the main operating fund for the County and is supported primarily through property taxes, with payable dates in September and March. A 25% ending fund balance allows the County to operate efficiently during the first quarter of the fiscal year. Story County is budgeting a 20% ending fund balance for FY11 in order to maintain a relatively consistent levy rate and to accommodate other budget priorities.

Other funds that receive monthly allocations carry a lower ending balance. The Rural Services Fund receives Local Option Sales Tax (LOST) revenues. The Secondary Roads Fund receives Road Use Tax Funds (RUTF). The budgeted FY11 ending fund balances are approximately 17% and 22% respectively.

Budgeting for the Mental Health (MH) Fund ending balance is a significant challenge each year. The state bases its allocation decision for the current fiscal year on the accrued ending fund balance for the previous fiscal year. Story County originally budgeted the FY10 ending fund balance at approximately 7%, but many factors impact this fund, including the State's 10% across the board budget cuts. The estimated ending fund balance for FY11 is approximately 2%, though it is certain to change.

Following is a comparison for the budgeted ending fund balances for FY09 and FY10:

	FY10	FY11
General/Supplemental	19%	20%
MH/DD	7%	2%
Rural	15%	17%
Secondary Roads	14%	22%



Property valuation increased in FY11 in both the countywide and the rural service valuations. Countywide valuation increased from 3,126,683,761 in FY10 to 3,287,284,975 in FY11. Rural services valuation increased from 630,390,214 in FY10 to 677,099,519 in FY11.

The value of property that is subject to taxation is reduced by the rollback, the common name for statewide limitations on the annual valuation growth of property classes. The rollback comparison for FY11 and FY10 is as follows:

	FY11	FY10
Residential Property:	46.91%	45.59%
Agricultural Property:	66.27%	93.86%
Commercial Property:	100.00%	100.00%

Story County's taxable property consists of 53.5% residential property, 7.9% agricultural land and buildings, 30.7% commercial property, 5.2% industrial property, and 2.7% other (including railroads, utilities, and miscellaneous property).

Story County budgeted an operating transfer from the General Fund to the Secondary Roads Fund in the amount of \$425,000, a levy of \$.1293 on the countywide valuation. The maximum allowed by the Code of Iowa is \$.16875. The operating transfer from the Rural Services Fund to Secondary Roads is budgeted at \$1,600,000, a levy of \$2.3630 on the rural valuation. The maximum allowed by the Code of Iowa is \$3.00375. The County must provide at least 75% of the maximum in order to maintain the maximum state road use tax dollars.

Designated funds for FY11 total \$340,041. This includes \$105,000 in the General Fund for real estate software conversion, and approximately \$131,000 in Capital Projects for a potential roof replacement for the Administration Building. It also includes approximately \$104,000 in the Rural Fund which represents an unallocated portion of the 40% Local Option Sales Tax (LOST) that is used for general county betterment in the unincorporated area.

Story County maintained all level of services as required by law and expected by residents. The County Attorney's office added staff for the expansion of a fine collection program, though no other new programs or initiatives were added for FY11. Expenditures are budgeted to increase less than 1% over FY10.

Salaries for most Story County employees and department heads are budgeted at the same level as FY10. Salaries for elected officials and respective deputies also remain unchanged. The compensation board recommended a 2% increase for all elected officials and their respective deputies. The recommendation maintained the \$1,000 stipend for the Supervisor Chairperson. This recommendation was lowered by the Board of Supervisors to a 0% increase. Story County increased its flexible benefit contribution from \$550 to \$575 per month per employee as part of total compensation.

All funding decisions were made with regard to the best allocation of financial resources, and with the understanding that each was reasonable, necessary, and in the best interest of public welfare. Story County has adopted a budget that addresses its requirements and goals without a significant increase to our citizens.

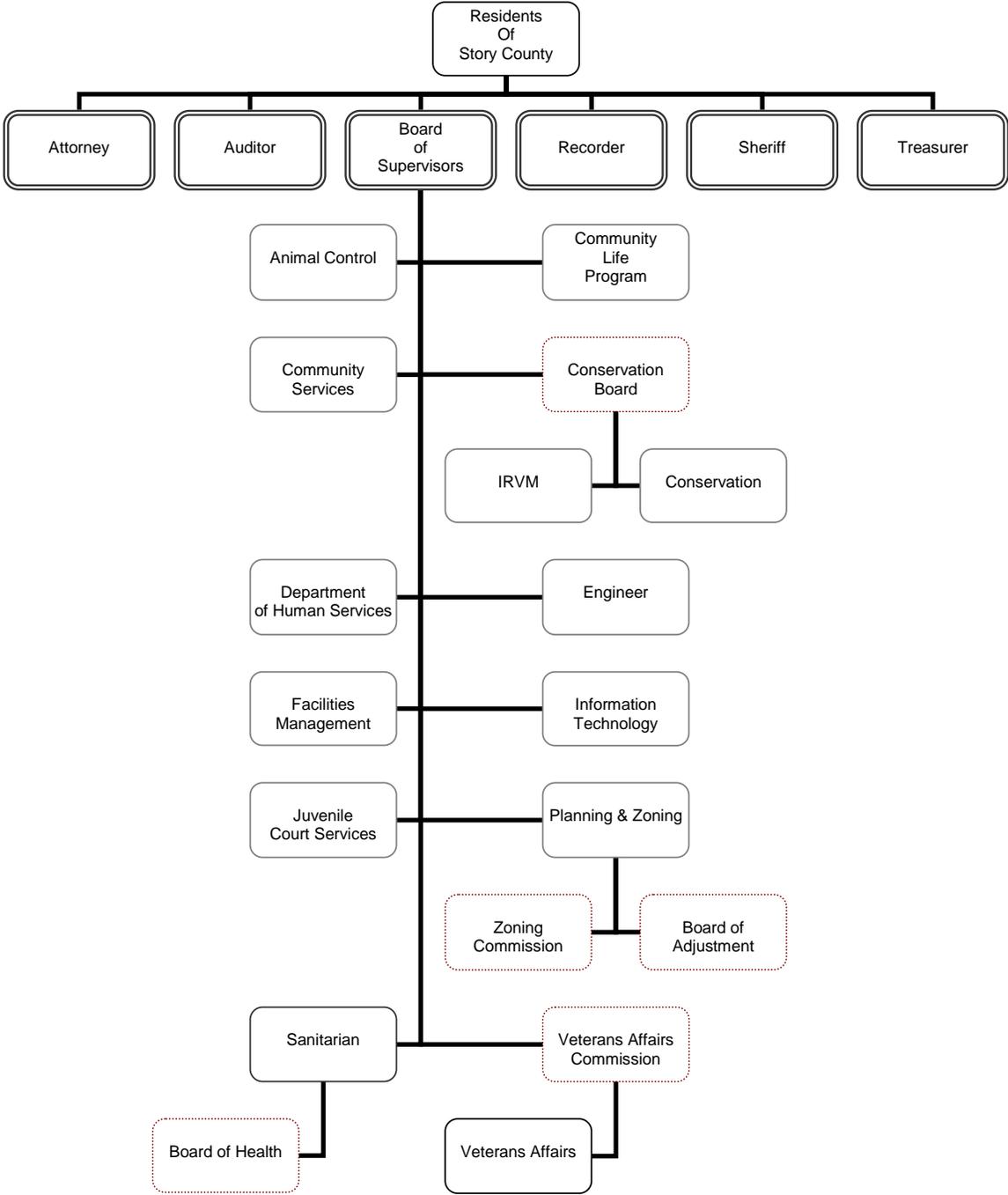
The Board of Supervisors acknowledges and appreciates the assistance of all department heads and elected officials, as well as the financial staff within the various departments for the preparation of the FY11 budget. The challenge of providing broad services to the residents of the county, and maintaining public facilities and infrastructure is ongoing. It is accomplished only by working together.

Respectfully submitted,

Mary Mosiman, Auditor

Lisa Markley, Assistant Auditor

Organizational Chart



= Elected Official •
 = Board or Commission •
 = Department

At a Glance

History

Platted in 1846

Organized and named in 1853

County Seat

Nevada

Form of Government

Citizens elect a three-member Board of Supervisors, an Attorney, an Auditor & Commissioner of Elections, a Recorder, a Sheriff, and a Treasurer. All elected officials serve four-year terms; terms are staggered. One Board member, the Auditor, and the Sheriff run on the same four-year cycle as the Presidential elections. Two Board members, the Attorney, the Recorder, and the Treasurer are elected in the alternate even years.

Land Area

576 square miles

Population

87,214 (as of 2009 estimate from the United States Census)

Other County Facts

Incorporated Cities	14
Townships	16
County hospitals	1
Acres of parks and natural areas	3,735
Secondary road miles	916
Drainage Districts	121
Taxable Valuation	\$3,287,284,975

General Obligation Bond Rating

Moody's—Aa1

Tax Rates and Fees

County Property Tax per \$1,000 Taxable Valuation – Urban Residents	\$5.66
County Property Tax per \$1,000 Taxable Valuation – Rural Residents	\$8.81
Local Option Sales Tax	1%



What's the Story?

Story County was originally native prairie with the exception of some groves along the larger streams in the area. In 1846, surveyors established the county's boundaries, describing 576 square miles and containing 16 townships.

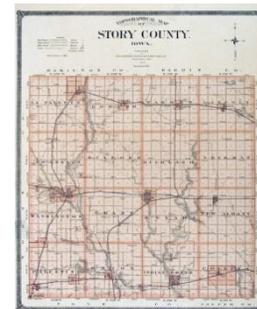
Named in 1853 for Supreme Court Justice Joseph Story, the first European settlers in the county were transplants from eastern Iowa, Indiana, New York, and Pennsylvania. Later, many Norwegians, Germans and Danes arrived directly from their native lands. A large population influx occurred during the 1850s. No record for Story County exists in the 1850 Federal Census, but figures from the State of Iowa put the population at 214 in 1852. By 1860, the population had increased to 4,501. Three commissioners, appointed by the Iowa legislature, selected the county seat on June, 27 1853. They chose a site located in the center of the county, platted later that year as the City of Nevada. The town prospered with the arrival of the railroad in 1864. The establishment of the Lincoln Highway in 1913 contributed to the further growth of the town and the county.



Joseph Story

Nevada was named after the Sierra Nevada mountain range. Joseph Thrift (some accounts give his name as Josiah Thrift), one of the organizing commissioners, suggested the name, inspired by his participation in the California gold rush. The town was established several years before the territory and eventual state of Nevada.

On April 4, 1853, the county held its first election. Citizens cast sixty-three votes, electing the following officers: County Judge, Clerk, Treasurer and Recorder, Sheriff, School Fund Commissioner, Surveyor, and Coroner.



Cheap and productive farm land attracted early settlers, but the county grew more slowly than surrounding areas due to its many lowlands, marshes, and sloughs. Boggy conditions hindered the development of large farm tracts, roads and railroads. The installation of drainage tile solved this problem; today there are 121 active drainage districts within Story County, including 22 joint districts with adjacent counties.

More than anything else, railroad construction helped expand Story County; the county supported development by donating more than 6,700 acres for right-of-way. Arriving in the county in 1864, railroads were such a decisive factor in determining the location of towns that several communities moved to be closer to the rail line. Some flourishing little villages bypassed by the railroad soon disappeared. By the end of the 1880s, every farmer lived within six miles of markets and shipping accommodations.



Although Nevada was long the population center of the county, Ames became more widely known due to its busy railroad depot. An early contender for the county seat, Ames's ambitions took a different turn when, in June of 1859, the state selected it as the site of the Iowa Agricultural College and Farm (later Iowa State University). Currently Story County's business and research core, Ames contains almost two-thirds of its residents.

The county built its first courthouse in Nevada in 1856. Destroyed by fire in 1863, it was replaced by a similar building. A third courthouse, built on a grander scale, was completed in 1877. The current courthouse, dedicated in 1968, was renamed the Administration Building in 2002 following the construction of the new Justice Center. The Administration Building completed an extensive interior renovation in 2007.

Story County Today

Population

With 87,214 estimated residents as of 2009, Story County remains the ninth most populous county in the state with a median age of 27 years. Eight-nine percent of the inhabitants reside in its 14 incorporated cities and 11% live in rural areas. Its urban center is the city of Ames with an estimated population of 55,435. From 2000 to 2009, Story County's population increased 9 percent. Iowa's population increased by 2.8 percent during the same period.

Government

Story County is governed by a Board of Supervisors, comprised of three officials elected at-large for four-year staggered terms. The positions of Sheriff, Auditor, Attorney, Recorder, and Treasurer are also elected and all officials serve four-year terms.

Education

There are 10,615 children attending 29 public schools in seven school districts in the county. There are 24,360 students enrolled in undergraduate, graduate or professional degree programs. Ninety-five percent of the county's adult population has a high school diploma and 47% have earned a bachelor's degree or higher.

Transportation

Each day in Story County, 47,405 employees go to work. Seventy-two percent of workers drive alone, 25 percent use public transportation, walk, bike or carpool, and three percent work from home.

Story County is a member of The Heart of Iowa Regional Transit Agency (HIRTA), organized under Iowa's Chapter 28E to serve as the public transit service provider for Boone, Dallas, Jasper, Madison, Marion, Story, and Warren counties. The mission of HIRTA is to enhance quality of life, enable access to employment and education, and promote independent lifestyles. HIRTA public transit service is available to anyone in the seven county region, including persons with disabilities as required by the Americans with Disabilities Act (ADA). Nearly 100 percent of the HIRTA vehicle fleet is ADA accessible. Rides are provided on-demand with door-to-door service; trips must be scheduled 24 hours in advance. In Story County, HIRTA services are provided via a contract with Heartland Senior Services, Inc.

CyRide, the Ames bus system, is a partnership between the city, Iowa State University (ISU), and ISU's Government of the Student Body. CyRide operates ten fixed routes, a Dial-A-Ride service for persons with disabilities, and a late-night service called Moonlight Express. The fixed routes and Dial-A-Ride operate every day of the year except Thanksgiving, Christmas, and New Year's Day. Moonlight Express operates on Friday and Saturday nights when Iowa State University is in session. The system transports nearly 4.2 million people city-wide on its 66 buses and offers reliable and affordable transportation.

Ames and Iowa State University have 55.6 miles of bike and pedestrian paths. Story County Conservation maintains 55 miles of hiking, biking and equestrian trails. The county has 11.2 miles of dedicated bike lanes on its secondary roads.

Economy

Located in the heart of the state and the nation, Story County contains highly productive people and boasts a diverse economic base of industrial, agricultural, educational and commercial enterprises. As of March 2010, the unemployment rate in the county is 5.4% as compared to the state-wide rate of 6.8%. The largest segment of employment is in management and professional occupations with a varied blend of agricultural, industrial, sales and service-based companies. The median household income is \$48,094 and the median family income is \$73,293.

Story County is home to Iowa State University, one of the nation's leading research centers. Along with the university, state and federal institutions are the largest employers in the county. The U.S Department of Agriculture's National Animal Disease Center, the U.S. Department of Energy's Ames Laboratory (a major materials research and development facility) and the main offices of the Iowa State Department of Transportation are all located in Ames.

Manufacturing employers include 3M (industrial abrasives), Sauer-Danfoss (hydraulics), Burke (prepared foods), Hach (laboratory instruments and test kits) and Ball (canning jars and plastic bottles). The local Barilla factory, another top tax payer, produces 300 million pounds of pasta per year.

Other top property tax contributors include the large retail centers in Ames, the owners of McFarland Clinic (the county's largest private medical facility), Campus Investors IS LLC (owner of several apartment complexes) and Asgrow Seed Company (a soybean subsidiary of Monsanto).

Future Trends

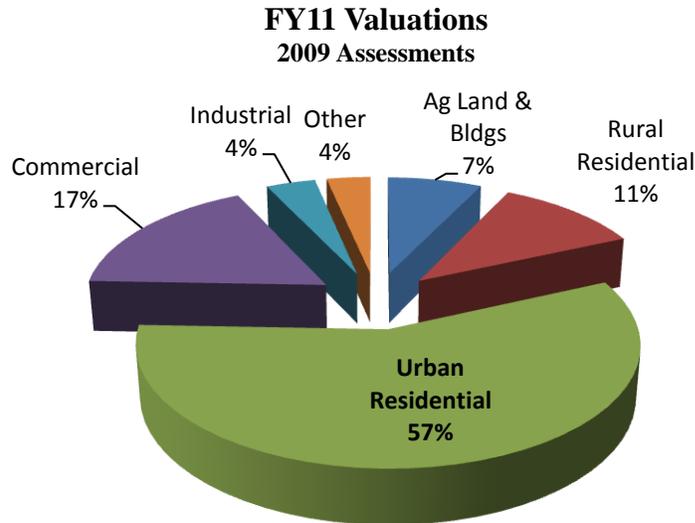
Though the national recession has impacted the State of Iowa, Story County has experienced minimal repercussions. Mental health property tax relief dollars were reduced by the State's 10% across-the-board cuts made midway through FY10. Homestead and family farm credit reimbursements were also reduced for FY10, though these reductions will be reflected to individual property owners for FY11. Story County absorbed \$257,214 in lost revenue for FY10. The County will see a modest increase in taxable valuation for FY11, and will begin collecting taxes (at 5% of assessment value) on the 100-turbine wind farm located in northeastern Story County.

As the Heart of Iowa Nature Trail (HOINT) nears completion (anticipated spring of 2011), the county and all the communities along the trail anticipate economic returns on this year-round amenity. The HOINT will also connect up with the High Trestle Trail (Ankeny to Woodward) as well as the new paved route from Slater to Ames on county road R38.

Challenging financial times also present great opportunity for innovation. As all governmental entities grapple with the reality of rising fixed costs and flat or lowered revenues, the time is ripe to explore the sharing of resources and the breaking down of institutional barriers.

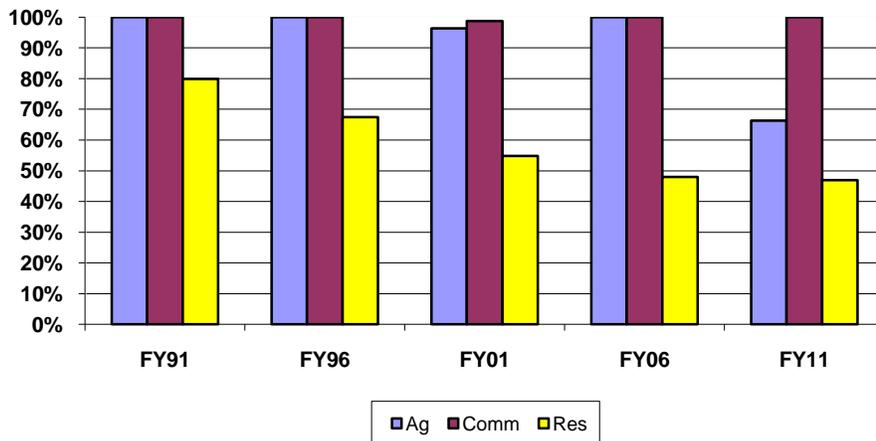
Valuation Assessments

The FY11 budget is based on the taxable valuation of the 2009 assessment year. Countywide, Story County had a valuation increase of 5.05%; rural valuations increased 5.21% from the previous year.



Commercial and industrial properties are taxed at 100% of their value. Agriculture land and buildings are taxed at 66.27.86% for FY11. These currently comprise approximately 29% of the County’s assessments.

Urban residential and rural residential assessments comprise around 68% of the County’s assessments. Residential property, however, is subject to a “rollback” of taxable valuation. This state mandate, established in 1977, decreases the amount of assessed value subject to taxation. The rollback for FY11 is 46.9094%. This means that if a home is assessed at \$100,000, the tax rate is applied to \$46,909 of that value to calculate the taxes payable. This is a decrease from the FY10 rollback of 45.5893%. The rollback continues to be a principal issue in developing the budget. Recent history of the rollback is shown in the following chart:



Revenues

Revenues for all governmental funds total \$34,756,040, which is an increase of \$786,708 or 2.3% from the FY10 adopted budget. Revenues are projected as follows:

Revenue Source	FY11 Budget	Percent of total revenues	Percent Change from FY10
Property taxes	\$20,544,531	59.11%	2.874.45%
Intergovernmental	\$10,237,082	29.45%	3.84%
Local Option & other taxes	\$1,800,000	5.18%	--1.10%
Fees for services	\$1,675,360	4.82%	1.77%
Interest & rentals	\$499,067	1.44%	--25.93%

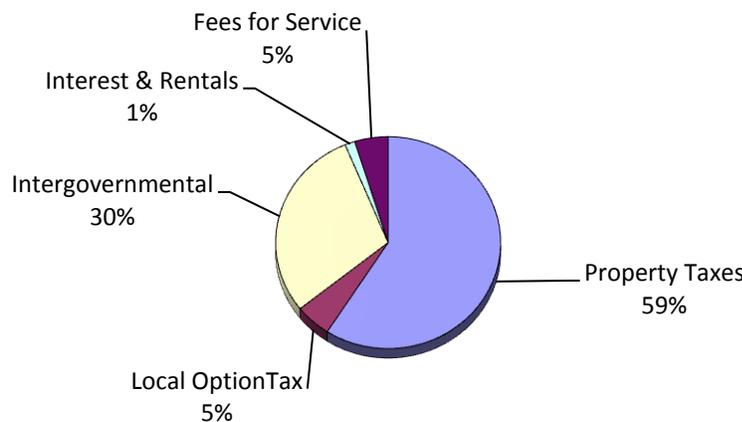
Property taxes account for 59.11% of total revenue. This has historically been the largest source of revenue, with an increase of 2.87% from FY10. Property tax estimates are based on taxable value multiplied by the tax rate.

Intergovernmental revenues account for 29.45% of the total revenue. This is an increase of \$378,906 or 3.84% from FY10 due to increased grant proceeds. Intergovernmental revenues include state and federal grants, state property tax replacements, and reimbursements from local governmental entities. These estimates are based on information received from the respective entity.

Local option sales taxes (LOST) are budgeted at \$1,800,000, which is a projected decrease of \$20,000 or -1.1% from FY10 LOST dollars. *Other taxes* are budgeted at \$347,810, which is an estimated increase of \$19,920 from FY10. LOST and other tax estimates are based on information received from the Iowa Department of Revenue.

Fees/Charges for services include fees collected by the Auditor, Recorder, Treasurer, and Sheriff along with fees collected for safety, recreation, and health. These are projected to increase by \$29,155 or 1.77% from FY10. Fees collected by the Sheriff for prisoner care have been declining due to the construction of new jails in surrounding counties. Fees collected by the Recorder for document recording have also been declining. A decrease of \$174,685 or 25.93% is budgeted for *interest and rentals* based on the decreased interest on investments.

FY11 Revenues \$34,756,040



By State of Iowa Defined source codes

Expenditures

Expenditures for FY11 are budgeted at \$40,122,670, a decrease of \$225,262 or .56% from the FY10 adopted budget. Expenditures are projected as follows:

Program Area	FY 11 Amount	Percent of Total Expenditures	Percent Change from FY10
Mental Health	\$8,721,375	21.74%	.07%
Public Safety & Legal Services	\$9,405,414	23.44%	7.94%
Roads & Transportation	\$5,090,500	12.69%	-.50%
Administration	\$4,593,041	11.45%	1.31%
County Environment & Education	\$2,454,829	6.12%	-3.31%
Capital Projects	\$4,595,000	11.45%	-14.51%
Health/Social Services	\$2,152,121	5.36%	9.87%
Government Services	\$1,186,707	2.96%	1.45%
Debt Service	\$1,923,683	4.79%	-13.64%

Mental health expenditures are anticipated to increase by \$5,987 or .07% from FY10. The increases are within various operating costs to accommodate the fluctuating state revenue source. Salary and benefits for all employees increased slightly due to additional flexible benefits for full-time equivalents from FY10.

Public safety and legal service expenditures are budgeted to increase \$692,220 or 7.94%. Employees will have an increase in flexible benefits during FY11. Expenditure increases are due to additional staffing (one full-time attorney and a full-time fine collection position); increased operating dollars in Sheriff's office.

Roads and transportation expenditures are projected to decrease by \$25,450 or -.50% from FY10. Tax dollars to be transferred to the Secondary Road fund from the General fund is budgeted at \$425,000, which is an increase from FY10. The Rural Services fund transfer is budgeted at \$1,600,000, which remains constant from FY10.

Administration is projected to increase by \$59,483 or 1.31%, which includes flexible benefit increases for all full-time employees.

County environment and education is budgeted to decrease by \$84,013 or - 3.31% from FY10. Wages and benefits remain constant, with most of the decreases from operating costs.

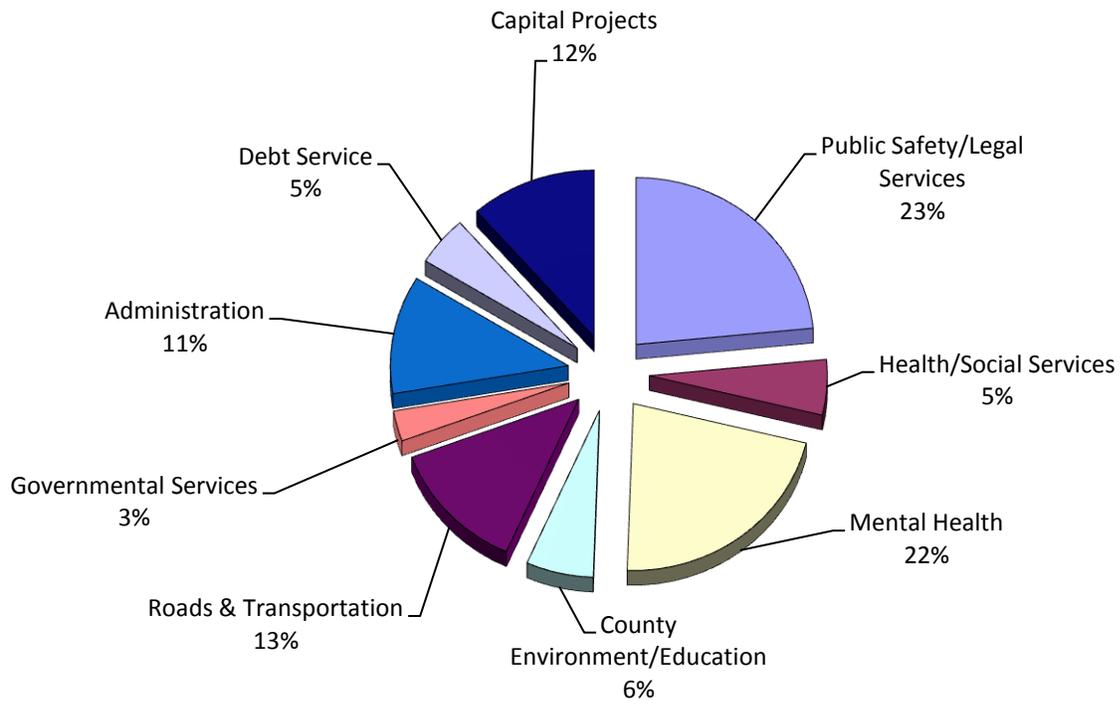
Capital projects is projected to decrease \$780,000 or -14.51% due to construction for secondary roads projects.

Health and social services will increase \$193,287 or 9.87% primarily due to changing the funding of personnel.

Governmental service to residents will increase \$16,971 or 1.45% in FY10 due to the election cycle. FY11 includes the General election. Other elections are billed to the appropriate entity.

Debt service will decrease \$303,747 or -13.64% from FY10 according to the County's bond payment schedule. New bonds totaling \$5.3 million were issued for road improvements during FY10. No additional sale is planned for the road project. In the midst of this new bonding, the 1999 series Justice Center bonds totaling \$5,055,000 were refinanced to obtain a substantial annual savings on interest, which lowered the FY11 payments substantially

FY11 Expenditures
\$40,122,670



By State of Iowa Defined Service Areas

Combined Revenue/Expenditure Statement

	Actual 2008	Actual 2009	Amended 2010	Adopted 2011
Revenues/Sources				
Taxes Levied on Property	\$17,662,074	\$18,313,271	\$20,051,672	\$20,601,466
Less: Uncollected Delinquent Taxes	74,766	9,783	0	0
Less: Credits to Taxpayers	448,407	448,004	447,903	404,745
Net Current Property Tax	17,138,901	17,885,484	19,603,769	20,196,721
Delinquent Property Taxes Collected	5,469	1,113	4,900	10,100
Penalties & Interest on Taxes	144,087	163,323	59,800	59,800
Other County Taxes	2,104,894	2,421,054	2,122,730	2,077,910
Intergovernmental	11,939,810	10,908,253	10,776,665	10,237,082
Licenses and Permits	213,010	44,754	58,750	33,500
Charges for Services	1,660,339	1,631,623	1,623,455	1,641,860
Use of Money & Property	1,096,959	588,508	555,822	254,122
Miscellaneous	359,353	767,916	291,130	244,945
Subtotal Revenues	\$34,662,822	\$34,382,028	\$35,097,021	\$34,756,040
Other Financing Sources:				
General Long-Term Debt Proceeds	2,025,833	5,031,126	6,900,000	0
Operating Transfers In	1,865,000	2,325,000	2,000,000	2,075,000
Proceeds of Fixed Asset Sales	218,515	7,955	5,000	5,000
Fund Balance Reserve (to balance)		3,014,692	2,395,525	5,361,630
Total Revenue & Other Sources	\$38,772,170	\$44,760,801	\$46,397,546	\$42,197,670
Expenditures/Uses				
Public Safety & Legal Services	\$8,477,278	\$8,826,745	\$8,872,669	\$9,405,414
Physical Health & Social Services	1,776,501	1,930,406	2,087,673	2,152,121
Mental Health, MR & DD	8,828,883	9,138,685	8,715,388	8,721,375
County Environment & Education	2,387,676	2,641,469	2,966,942	2,454,829
Roads and Transportation	4,809,121	5,128,416	5,115,950	5,090,500
Government Services to Residents	1,055,845	1,297,805	1,169,736	1,186,707
Administration	4,148,374	4,206,585	4,575,758	4,593,041
Non program-Current	0	0	0	0
Debt Service	1,204,688	6,308,990	2,327,430	1,923,683
Capital Projects	507,504	2,956,700	8,566,000	4,595,000
Subtotal Expenditures	\$33,195,870	\$42,435,801	\$44,397,546	\$40,122,670
Other Financing Uses:				
Operating Transfers out	1,865,000	2,325,000	2,000,000	2,075,000
Ending Fund Balance (to balance)	3,711,300			
Total Expenditures & Other Uses	\$38,772,170	\$44,760,801	\$46,397,546	\$42,197,670

Personnel

Wages and benefits for personnel comprise 45% of the total expenditure budget. Staffing for the FY11 budget decreased slightly. A new position was authorized for the Attorney. Story County currently has 346.25 full-time equivalent positions. Salary and benefit costs for FY11 of \$19,152,718 is an increase from FY10 mainly due to an increase in annual flexible benefits to \$6,900 (up from \$6,600) as well as minor adjustments for longevity, FICA, and IPERS. This amount is used at each employee’s discretion to purchase health and/or dental insurance. Employees may also participate in the pre-tax dependent and medical reimbursement program and deferred compensation programs.

Wage increases are not budgeted for most employees during FY11. The salaries for Elected Officials are determined by the compensation board. This board recommended a 2% increase for FY11, but the Board of Supervisors lowered that to 0% at the public hearing so salaries remain constant for the Elected Officials and their Deputies for FY11.

A listing of Department Heads and Elected Officials with the FY11 budgeted salary is as follows:

Department	Department Head/Elected Official	FY11 Salary
Animal Control	Sue McCaskey	\$51,813
Attorney	Stephen Holmes	\$109,614
Auditor	Mary Mosiman	\$61,556
Board of Health – Environmental Health	Margaret Jaynes	\$64,995
Board of Supervisor-Chairperson	Wayne Clinton	\$62,324
Board of Supervisors - each	James Strohman and Jane Halliburton	\$61,324
Community Life Program (CLP)	Gayla Harken	\$90,626
Community Serv/Mental Health	Deb Schildroth	\$71,189
Conservation	Steve Lekwa	\$67,192
Department Human Services	Ken Riedel	State Funded
Engineer	Darren Moon	\$88,022
Facilities Manager	Al Hahn	\$86,671
Information Technology	Sandra Hunter	\$81,445
IRVM	Joe Kooiker	\$44,285
Juvenile Court Services	Shirley Faircloth	State Funded
Planning & Zoning	Leanne Harter	\$61,371
Recorder	Sue Vande Kamp	\$61,556
Secondary Roads	Darren Moon	\$88,028
Sheriff	Paul Fitzgerald	\$99,895
Treasurer	David Jamison	\$61,556
Veteran Affairs	Brett McLain	\$50,000

Positions within each department for FY11 and the three previous fiscal years are as follows:

Department	Actual FY07	Actual FY08	Actual FY09	Adopted FY10	Adopted FY11
Animal Control	4.00	4.00	4.00	4.00	4.00
Attorney	20.00	20.50	20.50	20.50	22.50
Auditor	10.75	10.75	11.00	11.00	10.00
Board of Health-Environmental Health	2.75	2.75	2.75	2.75	2.75
Board of Supervisors	6.00	6.00	6.00	6.00	6.00
Community Life Program (CLP)	100.00	100.50	103.00	104.50	102.00
Community Services	1.00	1.00	1.00	1.00	3.00
Conservation	15.50	15.50	15.50	15.50	15.50
Engineer	34.00	33.00	33.00	33.00	33.00
Facilities Management	7.00	7.00	7.00	7.00	7.00
Human Services Center	4.00	4.00	4.00	4.00	4.00
Information Technology	6.00	6.00	6.00	6.00	6.00
IRVM	1.00	1.00	1.00	1.00	1.00
Justice Center Facilities	6.00	6.00	6.00	6.00	6.00
Mental Health	15.00	18.00	18.00	19.00	17.00
Planning & Zoning	4.00	5.00	5.00	5.00	5.00
Recorder	5.50	6.00	6.00	6.00	6.00
Sheriff	82.50	82.50	82.50	82.50	82.50
Treasurer	12.00	12.00	12.00	12.00	12.00
Veteran's Affairs	1.00	1.00	1.00	1.00	1.00
Total Positions	338.00	342.50	345.25	347.75	346.25

Departmental Information

Department: Animal Control

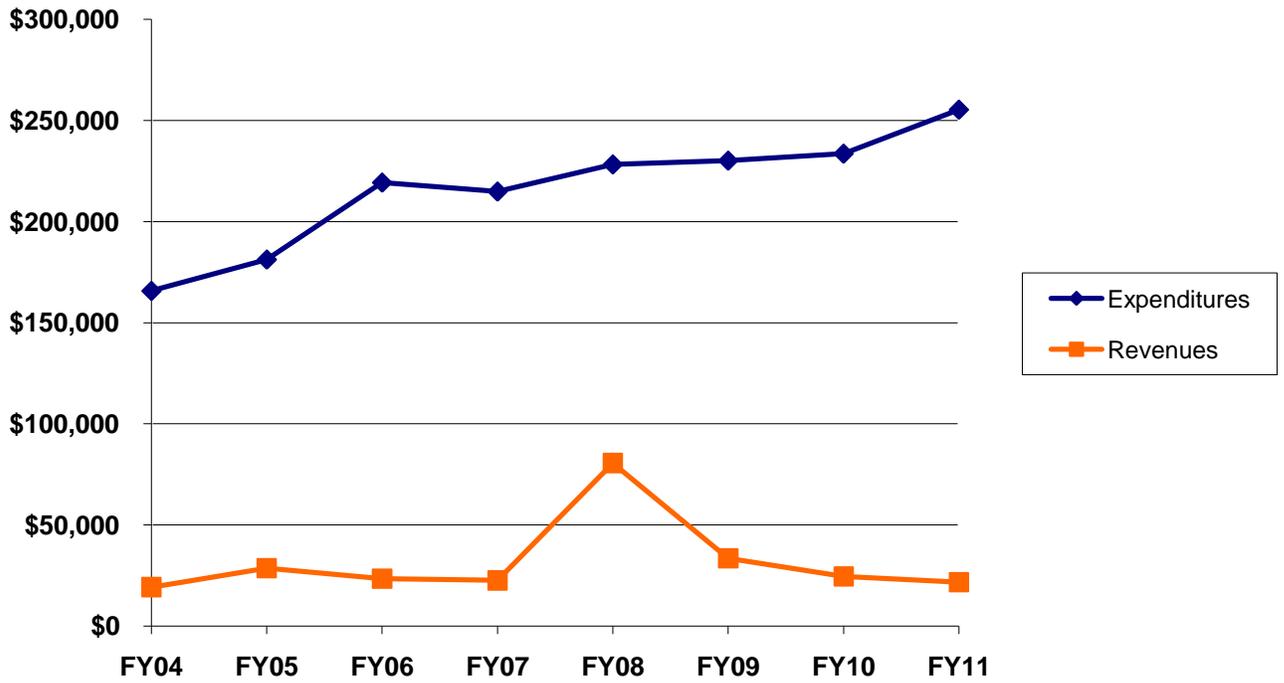
<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Charges for Service: Non-Statutory	\$15,766	\$16,612	\$20,000	\$18,500
Use of Money and Property	\$2,306	\$1,386	\$2,100	\$800
Miscellaneous	\$62,553	\$15,547	\$2,400	\$2,400
Total Revenues	\$80,625	\$33,545	\$24,500	\$21,700
Expenditures/Uses				
Personal Services	\$175,921	\$181,125	\$182,400	\$184,350
Operating Expenditures	\$52,345	\$49,015	\$51,200	\$71,000
Total Expenditures	\$228,266	\$230,140	\$233,600	\$255,350
Personnel Summary				
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	3.00	3.00	3.00	3.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	4.00	4.00	4.00	4.00

Department Summary: The department provides animal control to Story County residents in the unincorporated area. The Animal Shelter is located a mile outside of Nevada and has three full-time employees and a director. There are ten cities in the county that contract with the department for animal control needs and the 28E service agreements are on a per call basis. The annual adoption rate at the shelter averages 95%. The director reports to the Board of Supervisors.

Funding Source: Rural Fund

Department: Animal Control

Expenditures & Revenues - Animal Control



Revenues spiked in FY08 due to a donor bequest of \$50,000 in stock.

Department: Attorney

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental	\$20,879	\$21,030	\$21,500	\$86,000
Charges for Services: Non-Statutory	\$1,511	\$1,429	\$500	\$750
Miscellaneous	\$5,919	\$19,131	\$3,500	\$42,500
Total Revenues	\$28,309	\$41,590	\$25,500	\$129,250
Expenditures/Uses				
Personal Services	\$1,441,336	\$1,600,952	\$1,638,640	\$1,730,915
Operating Expenditures	\$87,138	\$90,367	\$96,300	\$106,310
Total Expenditures	\$1,528,474	\$1,691,320	\$1,734,940	\$1,837,225
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	19.00	19.00	19.00	21.00
Part Time	0.50	0.50	0.50	0.50
Vacant	-	-	-	-
Total FTEs	20.50	20.50	20.50	22.50

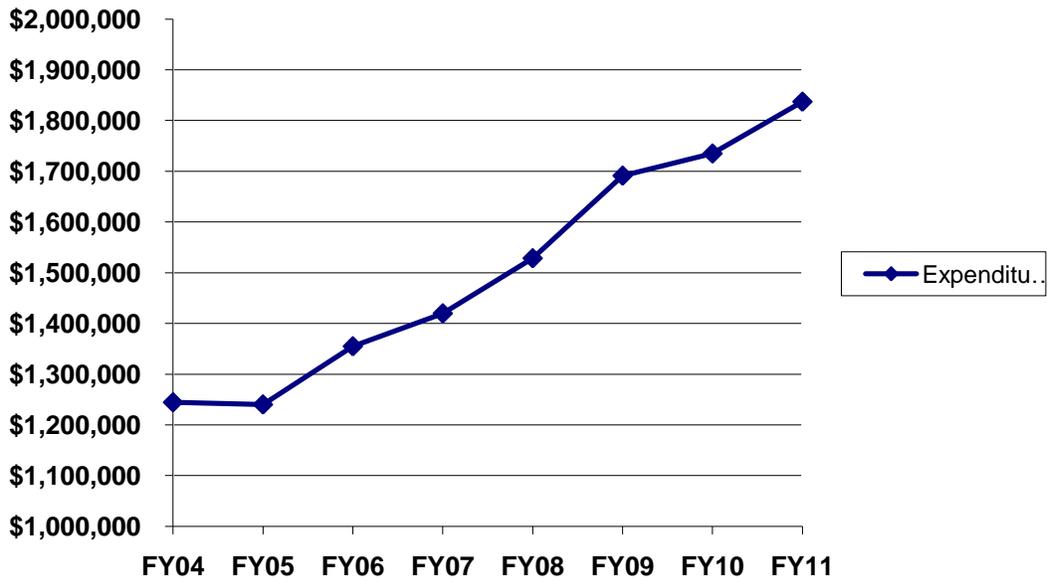
Department Summary: The legal counsel and chief law enforcement officer for the county, the Attorney is elected every four years. The office prosecutes all violations of state criminal laws and county ordinances. The office provides legal advice relating to county business to the Board of Supervisors, county, and township officers. The office represents and defends the state, county, and its officers in officially related cases, recovers all monies (debts, fines, penalties, etc.) owing to the state or county, presents all mental health commitment proceedings and all juvenile delinquency and child in need of assistance cases.

The Attorney added two new full time staff for FY11. A legal secretary was added to the Fines Recovery & License Reinstatement unit. The office also received one year of grant funding to hire an Assistant County Attorney to prosecute drug-related cases.

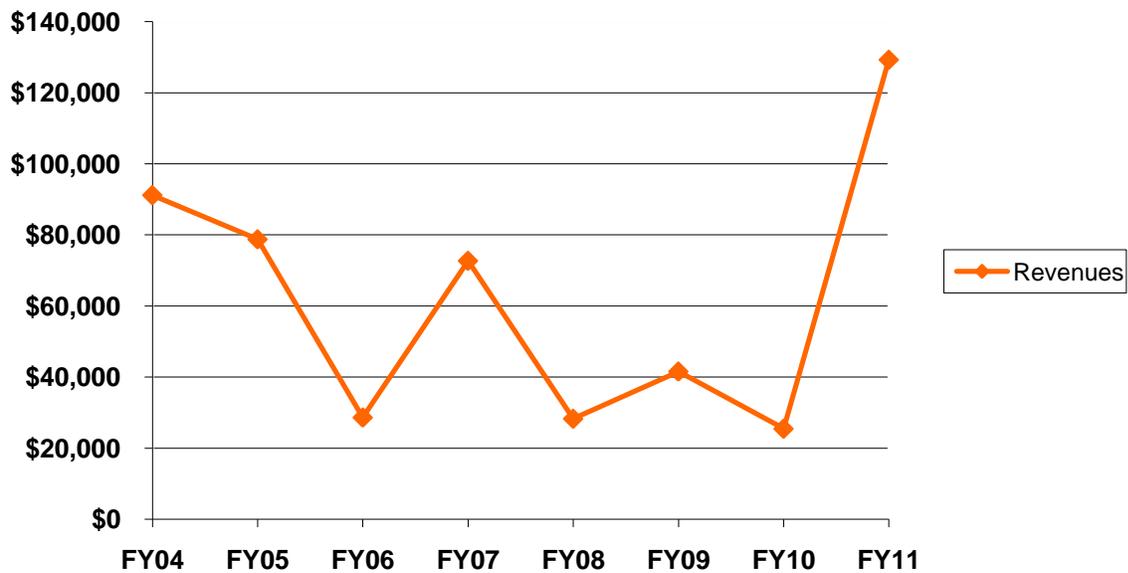
Funding Source: General Fund

Department: Attorney

Expenditures - Attorney



Revenues - Attorney



Revenues declined from FY07 to FY10 because of cuts in state-funded grants. Revenues are projected to rise this fiscal year based on increased fine collections and grant revenue.

Department: Auditor

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$90,772	\$37,895	\$91,100	\$21,100
Licenses & Permits	\$150	\$150	\$0	\$0
Charges for Services: Non-Statutory	\$1,621	\$4,310	\$2,150	\$1,900
Miscellaneous	\$909	\$132	\$0	\$0
Total Revenues	\$93,452	\$42,486	\$93,250	\$23,000
Expenditures/Uses				
Personal Services	\$622,906	\$650,134	\$647,906	\$628,402
Operating Expenditures	\$183,846	\$245,414	\$205,150	\$195,700
Total Expenditures	\$806,752	\$895,548	\$853,056	\$824,102

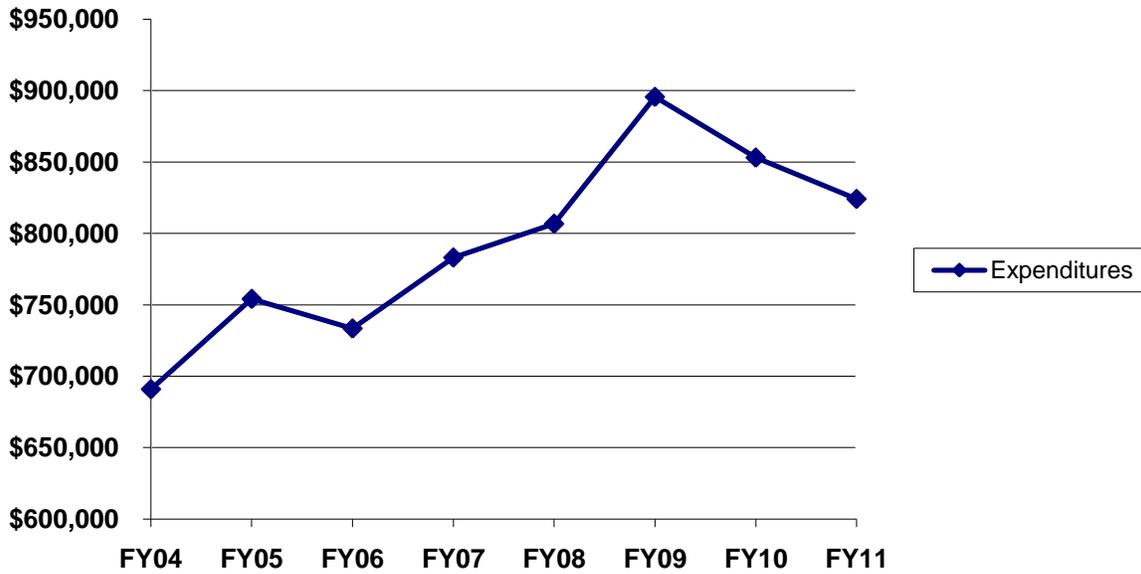
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Statutory Deputies	2.00	2.00	2.00	2.00
Full Time	6.00	8.00	7.00	7.00
Part Time	1.75	-	-	-
Vacant	-	-	1.00	-
Total FTEs	10.75	11.00	11.00	10.00

Department Summary: The Auditor is elected every four years. There are four main responsibilities of the office. As commissioner of elections, the Auditor handles all elections held in the county. During countywide elections, as many as 20 temporary staff members are hired to assist with voter registration, absentee ballot processing and general election matters. Story County has 43 polling locations, and an additional 250 people are needed to work the precincts on election days. Another responsibility of the office is budget and finance. This department handles the county's accounts payable and payroll responsibilities. It also compiles the county's budget and provides review and analysis. The real estate department maintains records of current property ownership within Story County for taxation purposes, as well as official plat maps, aerial photos and transfer books. It generates the valuation report for the county's taxing authorities, and prepares and certifies the county's properties tax levies. The final responsibility of the Auditor's office is that of Clerk to the Board of Supervisors. The Auditor maintains all Board agendas, minutes, resolutions, ordinances and reports. The Auditor chose to give up the vacant line from FY10 by re-distributing duties among existing staff and contracting for certain election-specific tasks.

Funding Source: General Fund

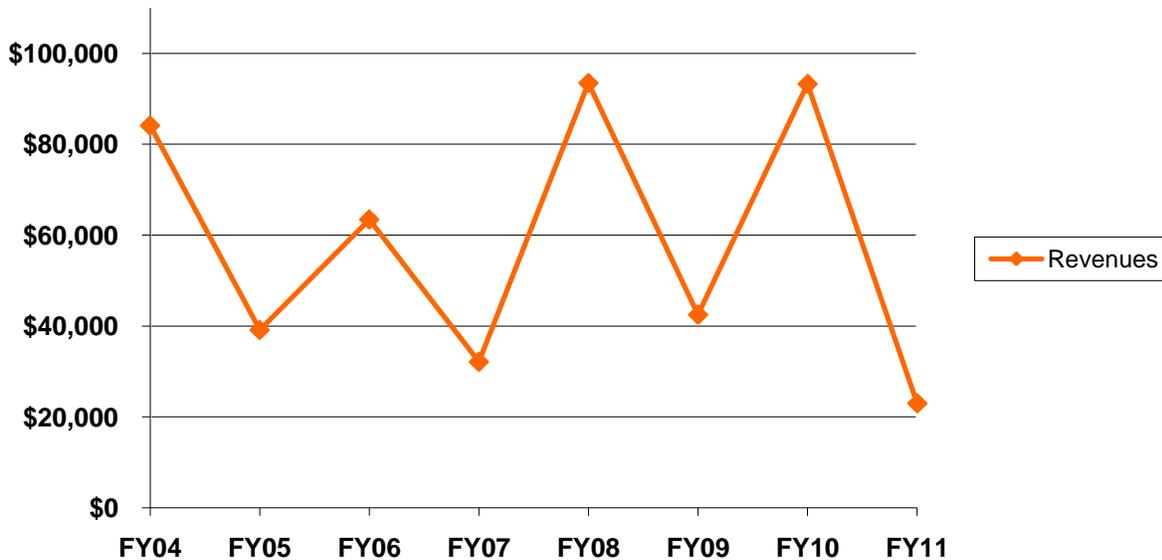
Department: Auditor

Expenditures - Auditor



Costs for elections have increased due to the implementation of the federal Help America Vote Act (HAVA) and various changes in state election laws. The Auditor’s Office budget pays for presidential and gubernatorial elections (paid for in FY05, FY07, FY09 and FY11).

Revenues - Auditor



City elections are held in November of odd-numbered years (even-numbered fiscal years). The 14 incorporated municipalities reimburse the Auditor’s Office for these costs.

Department: Board of Health & Environmental Health Department

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$28,443	\$17,952	\$19,080	\$12,000
Licenses & Permits	\$10,430	\$11,180	\$9,500	\$18,000
Charges for Service: Non-Statutory	\$6,340	\$7,955	\$5,005	\$4,510
Miscellaneous	\$186	\$29	\$180	\$180
Total Revenues	\$45,399	\$37,116	\$33,765	\$34,690
Expenditures/Uses				
Personal Services	\$182,389	\$185,210	\$188,500	\$199,880
Operating Expenditures	\$28,311	\$27,689	\$36,669	\$28,015
Total Expenditures	\$210,700	\$212,898	\$225,169	\$227,895
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	1.00	1.00	1.00	1.00
Part Time	0.75	0.75	0.75	0.75
Vacant	-	-	-	-
Total FTEs	2.75	2.75	2.75	2.75

Department Summary: The Board of Health was established per *Code of Iowa §137, Local Boards of Health*, and consists of five members. This board has jurisdiction over public health matters within the county. Two separate branches carry out the duties of this board: the Story County Environmental Health Department and Homeward Community Health Services

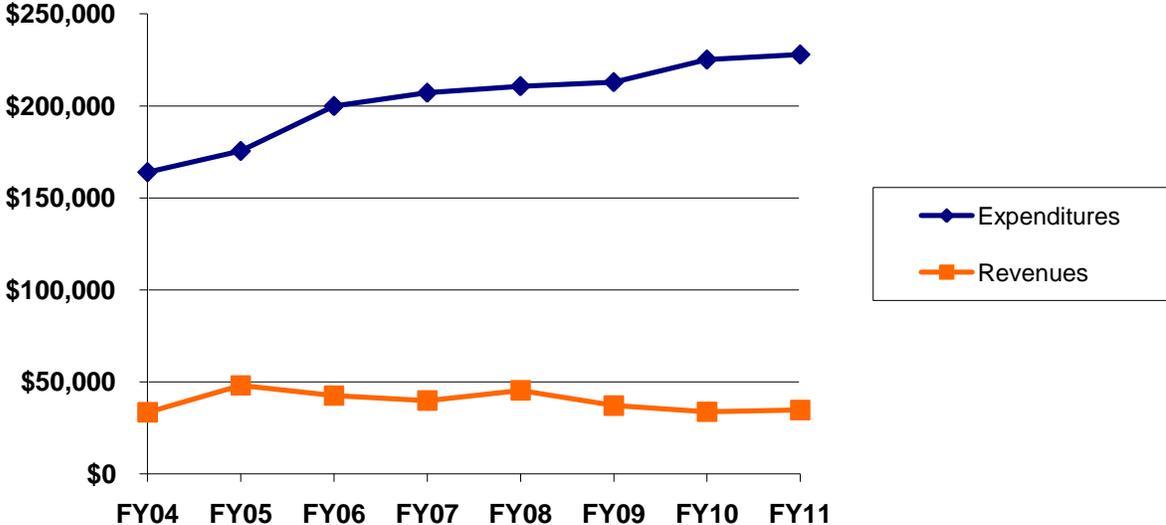
The Environmental Health Department is hired by the board. Staff members provide environmental health services for the protection and improvement of public health, including on-site wastewater treatment system permitting/design/inspection, oversight of commercial septic tank cleaners, private well permitting/plugging/renovation, geothermal well permitting, health nuisances, water quality/testing, solid waste disposal, lead hazard investigations, and emergency preparedness with regards to environmental health.

Story County contracts with Homeward to provide the professional health care to address communicable disease, mandatory disease reporting to the State, lead poisoning, well baby checks, senior health clinics, emergency preparedness and epidemiology.

Funding Source: General Fund

Department: Board of Health & Sanitarian

Revenues & Expenditures Board of Health/Sanitarian



Department: Board of Supervisors

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Service	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Expenditures/Uses				
Personal Services	\$373,928	\$324,039	\$406,022	\$407,872
Operating Expenditures	\$47,970	\$40,135	\$44,000	\$39,900
Total Expenditures	\$421,898	\$364,174	\$450,022	\$447,772
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	3.00	3.00	3.00	3.00
Full Time	2.00	2.00	2.00	2.00
Part Time	-	-	-	-
Vacant	1.00	1.00	1.00	1.00
Total FTEs	6.00	6.00	6.00	6.00

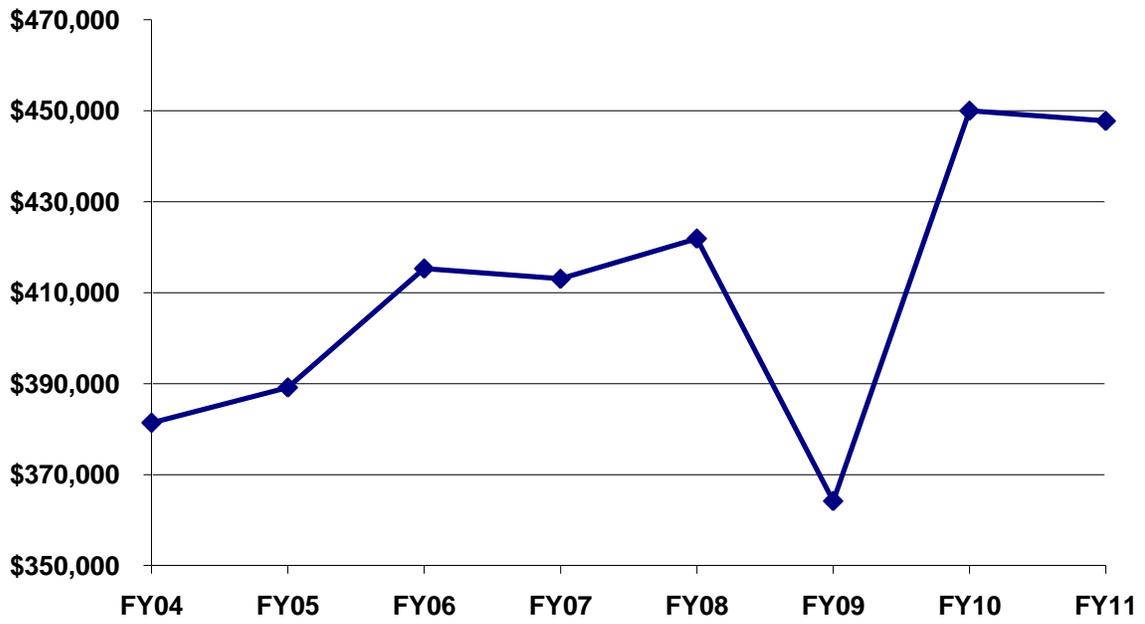
Department Summary: The Board of Supervisors, the executive branch of the county, is composed of three members elected at-large to four-year staggered terms. It is responsible for the following: policymaking; certifying the county budget, including the county tax levy; approving bonds and reports; enacting ordinances; filling employee vacancies; and overseeing economic development. The chairperson signs all legal contracts, agreements and memoranda of understanding executed in the name of Story County. The Board of Supervisors responsibilities are defined by *Code of Iowa* §331.

The board has a staff of three full-time employees who are responsible for human resources, insurance plans, deferred compensation, flexible spending accounts, pool car maintenance and usage, and administrative support services. The human resource administrator position has been unfilled since January 11, 2008.

Funding Source: General Fund

Department: Board of Supervisors

Expenditures - BOS



Actual expenditures for FY09 reflect the vacancy of the human resource administrator.

Department: General County Betterment

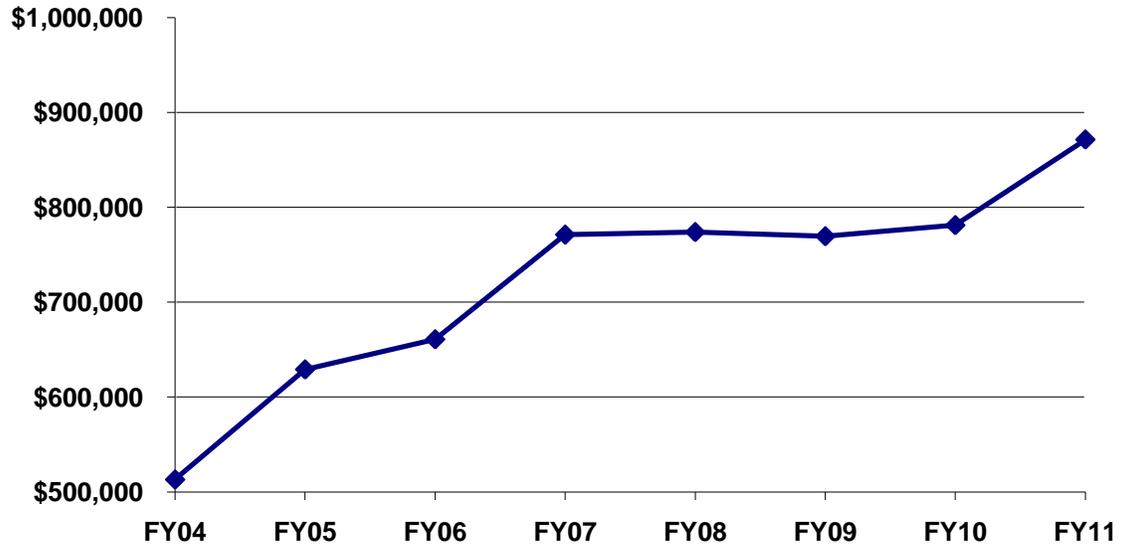
<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Expenditures/Uses				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	\$773,820	\$769,435	\$781,115	\$871,299
Total Expenditures	\$773,820	\$769,435	\$781,115	\$871,299
<i>Personnel Summary</i>	<i>FY08 Projected</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	-	-	-	-
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	0.00	0.00	0.00	0.00

Department Summary: 40% of the local option sales tax (LOST) goes towards general county betterment. The Board of Supervisors determines the use of this tax each year. The most common past uses have been library funding, sanitary disposal, economic development, patrol vehicles, soil conservation, and equipment purchases for secondary roads.

Funding Source: Local Option Sales Tax in the Rural Fund

Department: General County Betterment

Expenditures General County Betterment



The rise in expenditures for FY11 is primarily due to the purchase of Sheriff's patrol vehicles.

Department: Countywide Services

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Taxes*	\$19,393,352	\$20,440,973	\$22,163,127	\$22,391,927
Intergovernmental	\$2,977,718	\$3,069,927	\$2,962,418	\$2,999,204
Licenses and Permits	\$0	\$0	\$250	\$0
Charges for Services: Non-Statutory	\$7,256	\$7,461	\$19,000	\$19,000
Use of Money and Property	\$86,527	\$17,903	\$10,000	\$7,000
Miscellaneous	\$10,964	\$58,213	\$13,000	\$0
Operating Transfers	\$190,000	\$0	\$0	\$50,000
Proceeds, Long-term Debt	\$0	\$0	\$0	\$0
Proceeds, Fixed Assets Sales	\$3,115	\$0	\$0	\$0
Total Revenues	\$22,668,932	\$23,594,477	\$25,167,795	\$25,467,131
Expenditures/Uses**				
Personal Services	\$981	\$2,061	\$2,700	\$2,700
Operating Expenditures	\$5,045,928	\$10,738,395	\$6,269,247	\$6,165,480
Total Expenditures	\$5,046,909	\$10,740,456	\$6,271,947	\$6,168,180
Personnel Summary				
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	-	-	-	-
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	0.00	0.00	0.00	0.00

Department Summary: The Board of Supervisors budgets in this department for such common expenses as liability insurance, workman’s compensation insurance, sheriff vehicles, court-ordered services, district court expenses, 4-H Fair, historical societies, debt service payments, capital projects and Analysis of Social Services Evaluation Team (ASSET).

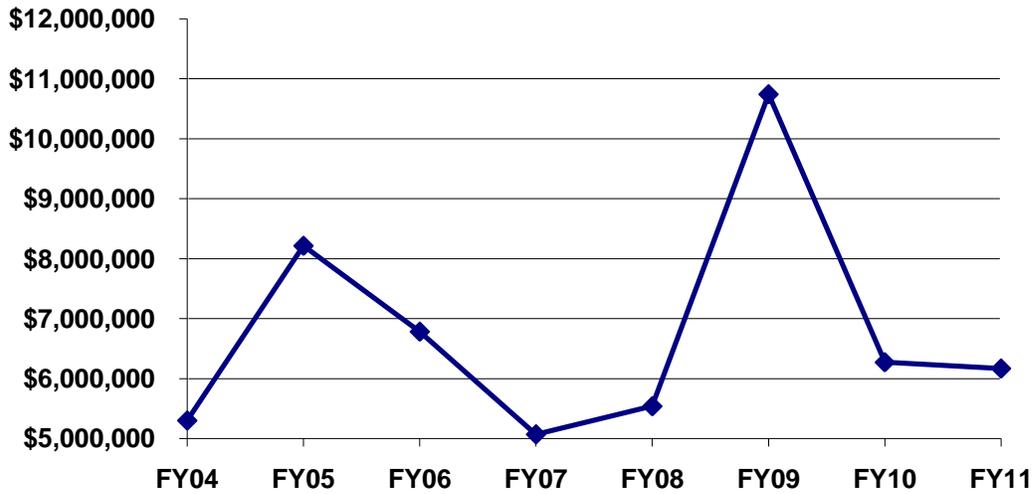
Funding Source: General, Rural and Debt Service funds

*taxes are shown separately on the combined Revenues by Department chart

**includes operating transfers

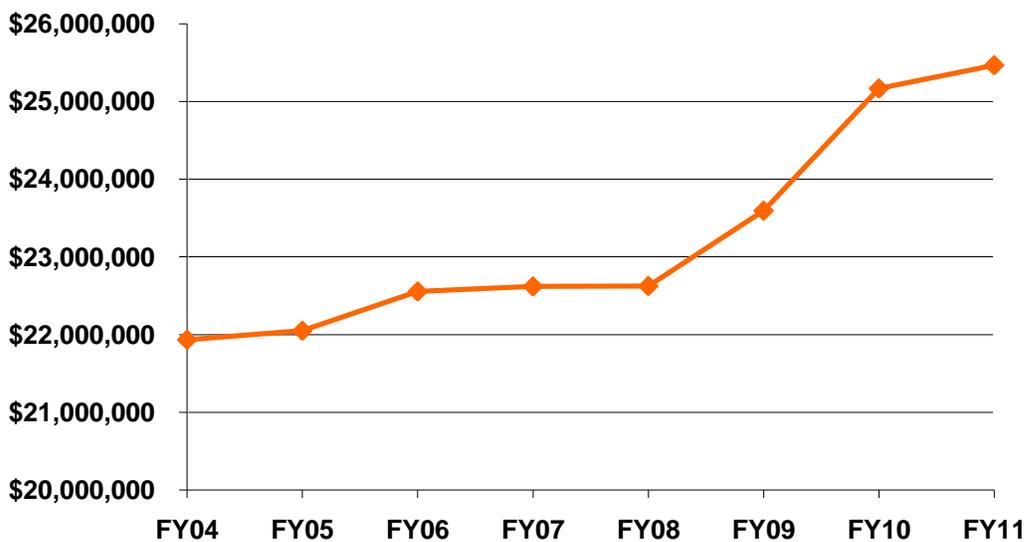
Department: Countywide Services

Expenditures - Countywide Services



The increase in FY05 was due to costs for remodeling of the Story County Administration building. The FY09 spike in expenditures is due to the refinancing of the Story County Justice Center bonds and debt service for Secondary Roads bonds.

Revenues - Countywide Services



Department: Community Life Program (CLP)

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$701,857	\$1,085,114	\$1,057,707	\$1,089,800
Charges for Service: Non-Statutory	\$176,370	\$197,783	\$180,000	\$180,000
Miscellaneous	\$3,634	\$5,576	\$2,000	\$2,000
Total Revenues	\$881,861	\$1,288,474	\$1,239,707	\$1,271,800
Expenditures/Uses				
Personal Services	\$3,122,974	\$3,268,455	\$3,239,000	\$3,489,700
Operating Expenditures	\$645,314	\$664,816	\$688,000	\$677,435
Total Expenditures	\$3,768,288	\$3,933,270	\$3,927,000	\$4,167,135
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	62.00	62.00	64.00	64.00
Part Time (PRNs)	25.00	25.00	29.00	29.00
Vacant	15.00	15.00	21.00	21.00
Total FTEs	103.00	103.00	115.00	115.00

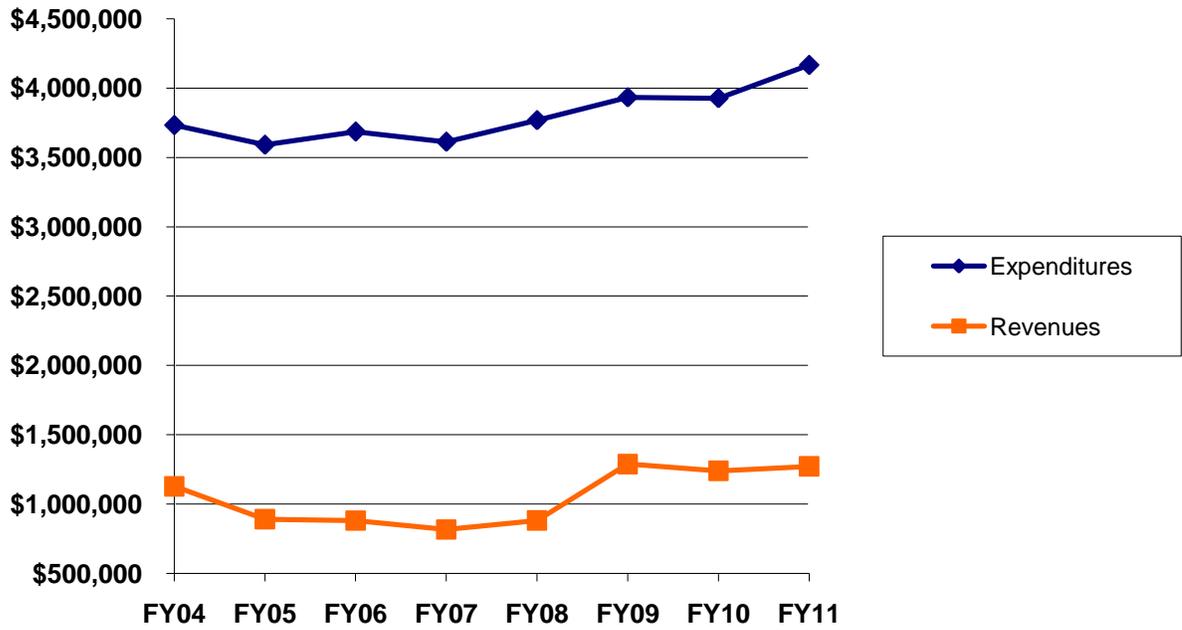
Department Summary: The Story County Community Life Program is a community-based human service agency which assists persons with disabilities to live, learn, work, and socialize in their environments of choice. CLP utilizes an individual approach to service delivery which recognizes unique needs and abilities. Each participant can create an individualized program plan to achieve important personal goals. The program focuses on interventions that develop necessary skills and supports for a particular environment based on the core values of increased functioning, success, satisfaction, choice, outcome orientation, support, and growth potential.

The director reports to the Board of Supervisors.

Funding Source: MH – DD Fund

Department: Community Life Program (CLP)

Revenues & Expenditures - CLP



Department: Community Services—General Assistance

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$0	\$0	\$0	\$0
Charges for Service: Non-Statutory	\$3,603	\$7,812	\$6,000	\$6,000
Miscellaneous	\$0	\$0	\$100	\$100
Total Revenues	\$3,603	\$7,812	\$6,100	\$6,100
Expenditures/Uses				
Personal Services	\$54,255	\$57,723	\$53,500	\$196,300
Operating Expenditures	\$132,248	\$151,918	\$178,300	\$172,200
Total Expenditures	\$186,503	\$209,641	\$231,800	\$368,500

<i>Personnel Summary</i>	<i>FY08 Projected</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	1.00	1.00	1.00	3.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	1.00	1.00	1.00	3.00

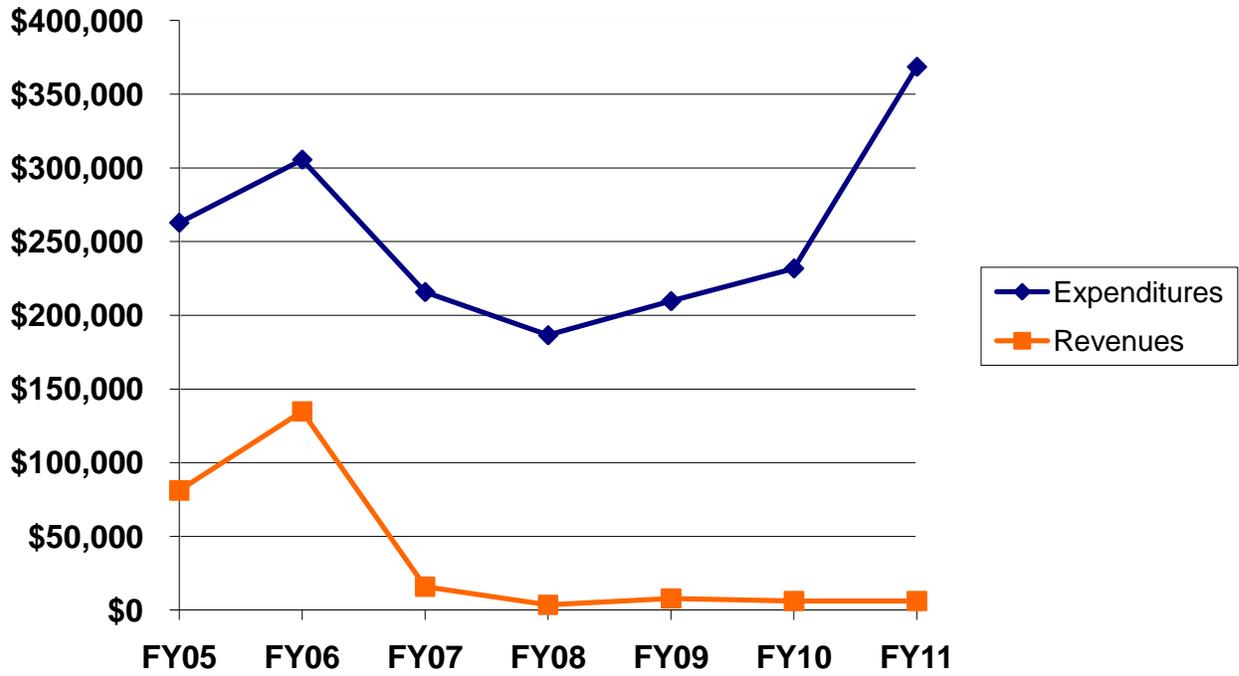
Department Summary: The department’s mission is to facilitate citizens’ access to community resources and services that can help improve quality of life. Community Services has one overall director who reports to the Board of Supervisors and manages three distinct service areas. General Assistance includes emergency rent and utilities, and the furniture bank.

Two personnel previously funded from the Mental Health/Developmentally Disabled fund will be funded from the General Fund in FY11 with no overall change in staffing.

Funding Source: General Fund

Department: Community Services—General Assistance

Revenues & Expenditures Community Services



Department: Community Services—Mental Health Services

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$3,963,233	\$1,691,947	\$1,644,179	\$1,679,630
Charges for Service: Non-Statutory	\$6,058	\$15,671	\$10,000	\$10,000
Miscellaneous	\$122	\$262	\$0	\$0
Total Revenues	\$3,969,413	\$1,707,879	\$1,654,179	\$1,689,630
Expenditures/Uses				
Personal Services	\$783,394	\$912,618	\$1,006,850	\$819,350
Operating Expenditures	\$4,232,191	\$4,233,931	\$4,267,580	\$3,722,030
Total Expenditures	\$5,015,585	\$5,146,549	\$5,274,430	\$4,541,380
Personnel Summary				
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	14.00	15.00	16.00	14.00
Part Time	2.00	2.00	2.00	2.00
Vacant	1.00	-	-	-
Total FTEs	18.00	18.00	19.00	17.00

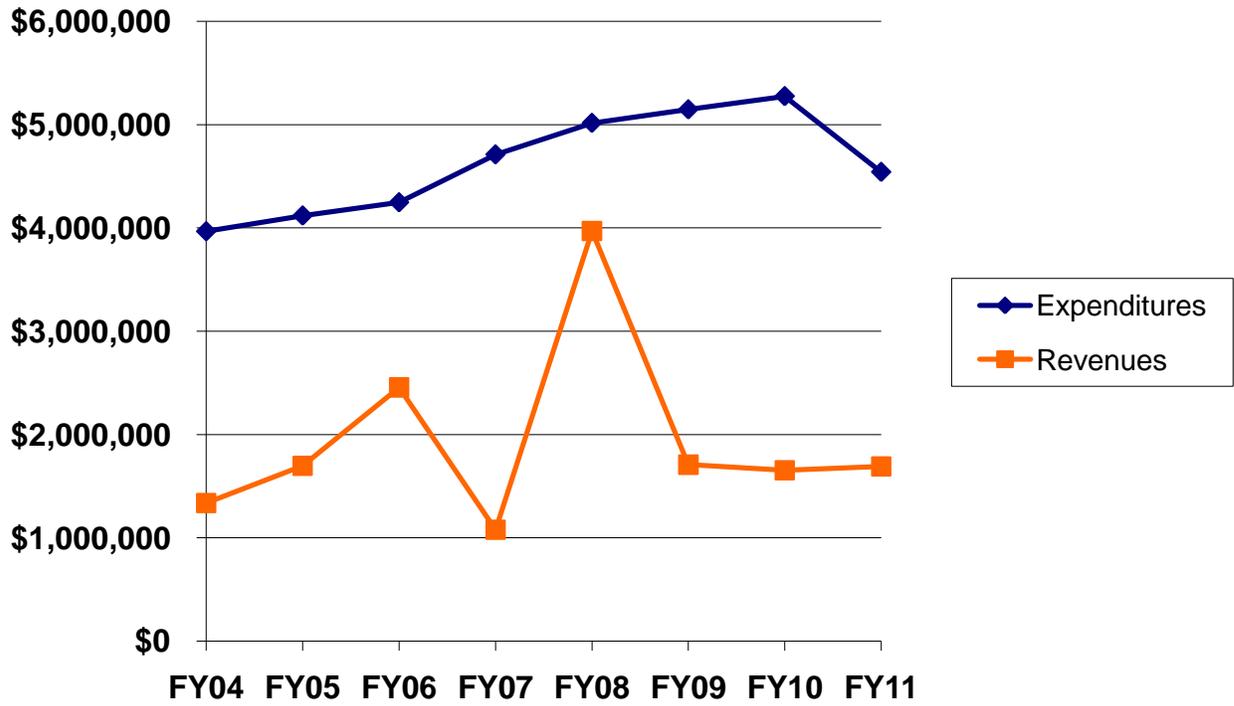
Department Summary: Mental Health Services assists county residents with chronic mental illness, mental retardation, developmental disabilities, and brain injury. Staff provides eligibility determination, individual case management, and information and referral services. Over 50% of the mental health budget is for state-mandated services. Three additional case managers were added in mid FY08 to meet the increased demand for mental health services.

For FY11, the funding for two staff members was shifted to Community Services—General Fund, with no overall change in personnel.

Funding Source: MH – DD Fund; state tax replacements

Department: Community Services—Mental Health Services

Revenues & Expenditures - Mental Health



Department: Community Services—Veterans Affairs Commission

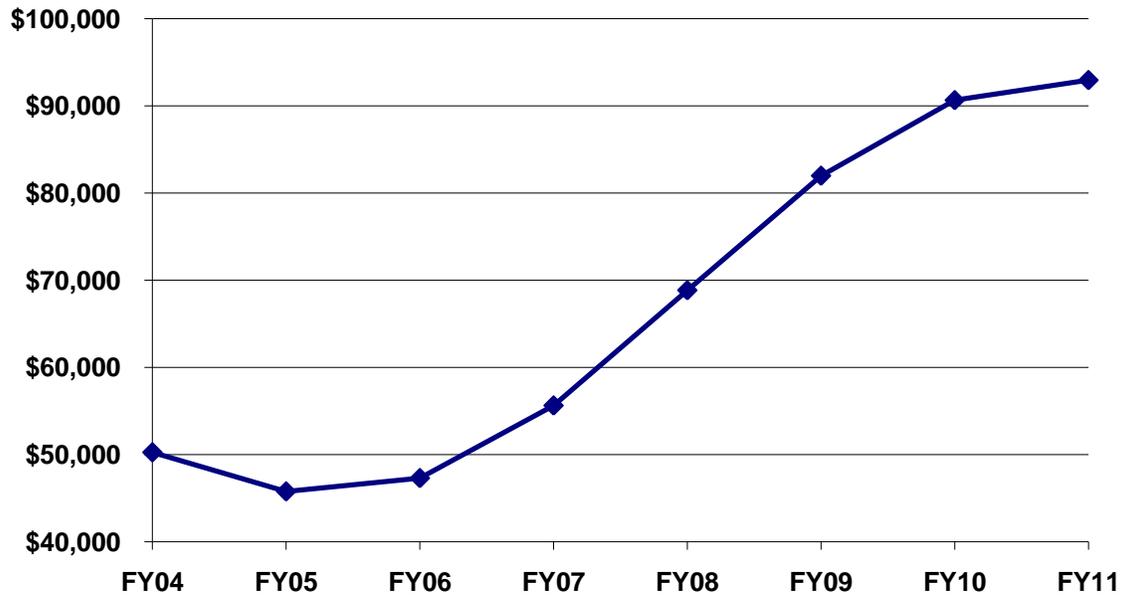
<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$500	\$10,000	\$10,000	\$9,000
Miscellaneous	\$25	\$250	\$100	\$200
Total Revenues	\$525	\$10,250	\$10,100	\$9,200
Expenditures/Uses				
Personal Services	\$38,833	\$41,940	\$48,750	\$63,850
Operating Expenditures	\$30,011	\$40,040	\$41,900	\$29,100
Total Expenditures	\$68,844	\$81,979	\$90,650	\$92,950
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	-	-	-	-
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	1.00	1.00	1.00	1.00

Department Summary: The Veterans Affairs Commission consists of three commissioners appointed by the Board of Supervisors and paid a nominal fee. The department has one full-time employee who assists veterans with medical care, rent, utilities and other general assistance.

Funding Source: General Fund

Department: Community Services—Veterans Affairs Commission

Expenditures - Veterans Affairs



Department: Conservation—Story County Conservation Board (SCCB)

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$227,545	\$878,731	\$40,000	\$240,000
Charges for Service: Statutory	\$950	\$960	\$0	\$1,000
Charges for Service: Non-Statutory	\$112,860	\$127,847	\$116,500	\$121,000
Use of Money and Property	\$17,579	\$9,090	\$6,000	\$6,000
Miscellaneous	\$148,382	\$128,212	\$94,000	\$82,000
Operating Transfers	\$25,000	\$0	\$0	\$0
Total Revenues	\$532,316	\$1,144,840	\$256,500	\$450,000
Expenditures/Uses				
Personal Services	\$823,834	\$850,888	\$860,322	\$866,124
Operating Expenditures	\$698,457	\$1,463,724	\$429,680	\$362,230
Total Expenditures	\$1,522,291	\$2,314,612	\$1,290,002	\$1,228,354
Personnel Summary				
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	14.00	14.00	14.00	14.00
Part Time	0.50	0.50	0.50	0.50
Vacant	-	-	-	-
Total FTEs	15.50	15.50	15.50	15.50

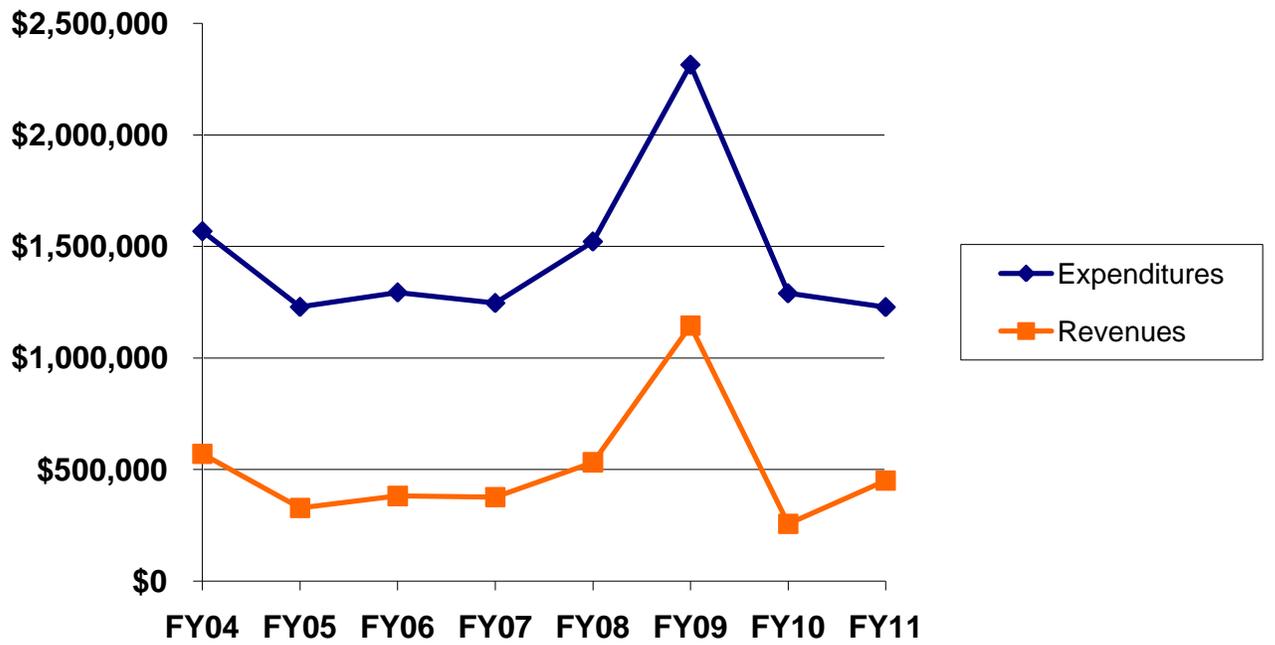
Department Summary: The Story County Conservation Board is appointed by the Board of Supervisors. Its mission is to enhance the quality of life by wisely managing natural resources, providing recreational opportunities, and educating county citizens to be caretakers of the natural environment. The SCCB manages nearly 2,500 acres of parks and natural areas. It takes an active role in developing and managing wildlife habitat throughout the county, including assistance to private landowners. Board and staff members are also involved in outdoor education through the Environmental Education Program and are also responsible for outdoor recreation and park maintenance. In addition to property tax dollars, Conservation receives revenue from the Resource Enhancement and Protection Program (REAP) and the Friends of Conservation Trust Fund. These special revenue funds are used for grant matching and major projects match funding.

For FY09, the department received and will spend a \$1.15 million state grant to continue construction of the county’s portion of the Heart of Iowa Nature Trail (HOINT). A cooperative effort between Story and Marshall counties, the HOINT occupies a 32-mile segment of the abandoned Milwaukee Railroad. It offers hiking, biking and equestrian opportunities and is a part of the Central Iowa Trails System.

Funding Sources: General Fund; REAP; donations

Department: Conservation—Story County Conservation Board (SCCB)

Revenues & Expenditures - SCCB



Department: Conservation—Integrated Roadside Vegetation Management (IRVM)

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Miscellaneous	\$7,147	\$3,945	\$4,800	\$4,300
Sale of Fixed Assets	\$0	\$4,200	\$0	\$0
Total Revenues	\$7,147	\$8,145	\$4,800	\$4,300
Expenditures/Uses				
Personal Services	\$70,930	\$75,344	\$75,925	\$76,915
Operating Expenditures	\$65,497	\$66,760	\$69,900	\$63,670
Total Expenditures	\$136,427	\$142,104	\$145,825	\$140,585

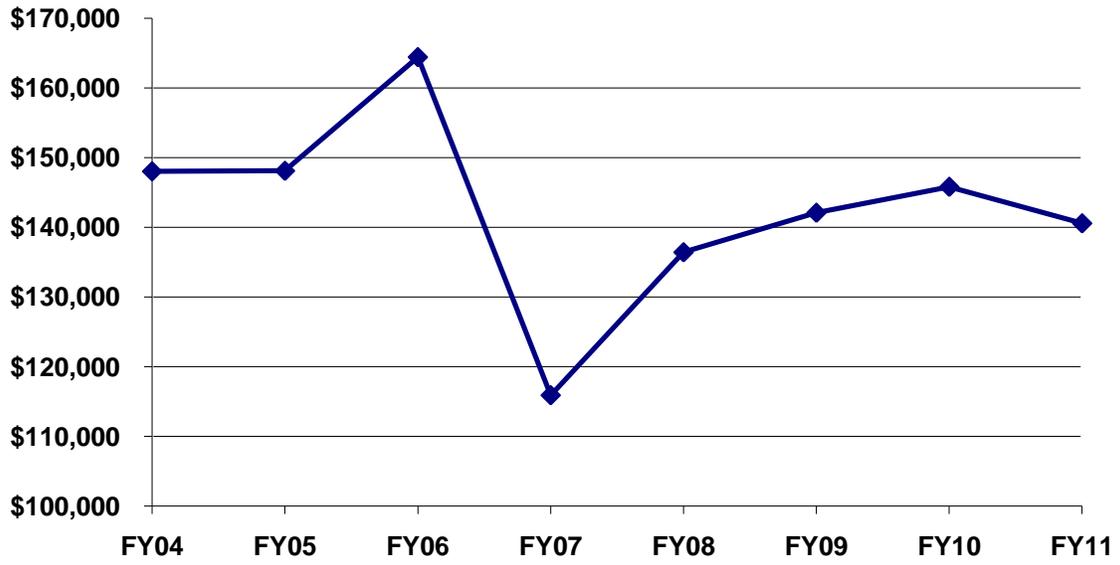
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	-	-	-	-
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	1.00	1.00	1.00	1.00

Department Summary: The SCCB administers the Integrated Roadside Vegetation Management program that develops and maintains vegetation along 937 miles of county roads. IRVM is used to control weeds, brush, and erosion in order to improve wildlife habitat along the county's roadsides.

Funding Source: Rural Fund

Department: Conservation—Integrated Roadside Vegetation Management (IRVM)

Expenditures - IRVM



Department: Engineer & Secondary Roads

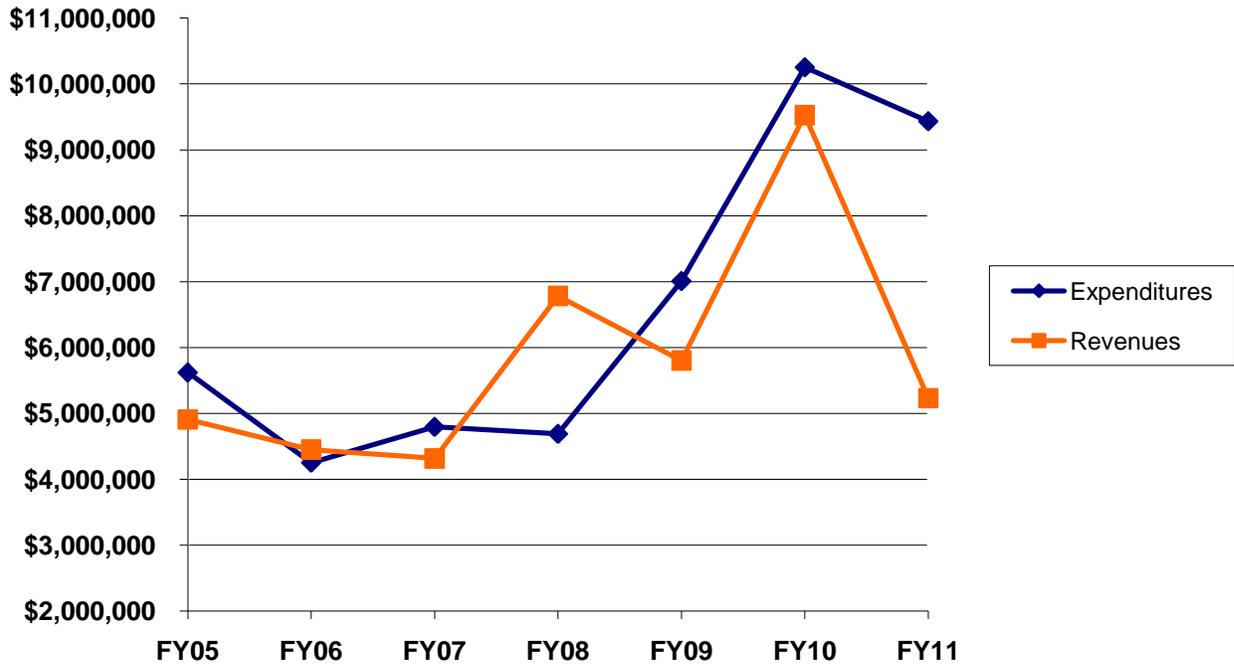
<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$2,842,978	\$3,114,319	\$2,997,984	\$3,176,420
Licenses & Permits	\$12,255	\$14,828	\$1,000	\$1,000
Charges for Service: Non-Statutory	\$6,610	\$5,651	\$1,500	\$1,500
Use of Money and Property	\$0	\$18,885	\$21,000	\$0
Miscellaneous	\$30,359	\$424,496	\$0	\$21,000
Operating Transfers	\$1,650,000	\$2,225,000	\$2,000,000	\$2,025,000
Proceeds, Long-term Debt	\$2,025,833	\$0	\$4,500,000	\$0
Proceeds, Fixed Assets Sales	\$215,400	\$0	\$5,000	\$5,000
Total Revenues	\$6,783,435	\$5,803,180	\$9,526,484	\$5,229,920
Expenditures/Uses				
Personal Services	\$2,278,863	\$2,262,941	\$2,222,300	\$2,231,600
Operating Expenditures	\$2,410,498	\$4,744,476	\$8,028,650	\$7,199,900
Total Expenditures	\$4,689,361	\$7,007,417	\$10,250,950	\$9,431,500
Personnel Summary				
	<i>FY08 Projected</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	31.00	31.00	32.00	32.00
Part Time	-	-	-	-
Vacant	1.00	1.00	-	-
Total FTEs	33.00	33.00	33.00	33.00

Department Summary: The department is responsible for the construction and maintenance of the county’s road and bridge system. The County Engineer reports to the Board of Supervisors. Funding for this department comes from both the general and rural tax levies. Other revenue sources are the road use tax fund (RUTF) which includes state dollars from fuel tax, registration fees, use tax, state farm-to-market funds, and federal aid.

Funding Sources: General Fund; Rural Fund; RUTF

Department: Engineer & Secondary Roads

Expenditures & Revenues - Engineer & Secondary Roads



Revenues from General Obligation bonds account for the revenue increases in FY08, FY09 and FY10. Projects include road and bridge repair.

Department: Facilities Management

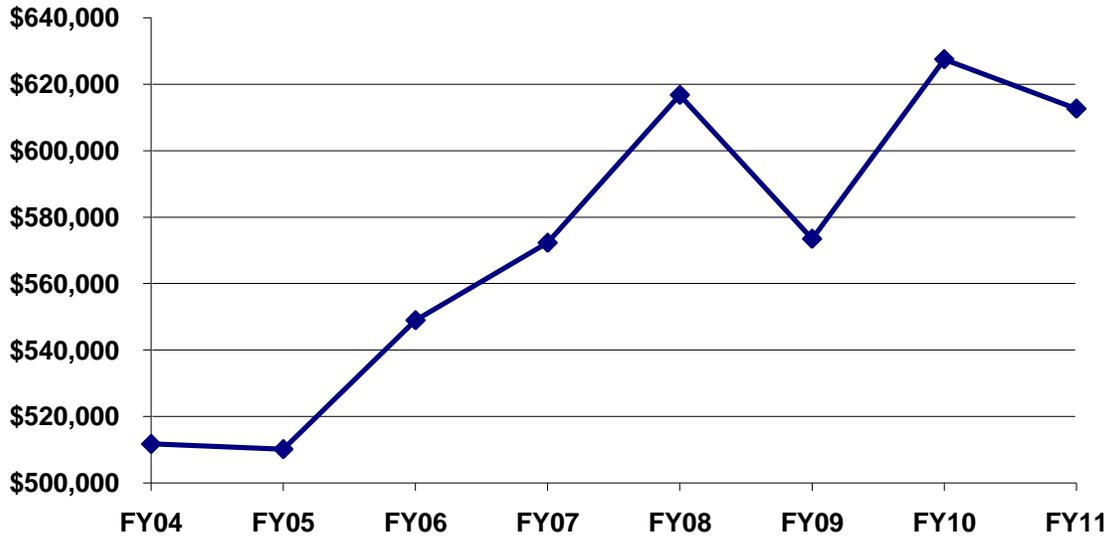
<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$0	\$300	\$0	\$0
Miscellaneous	\$1,036	\$1,199	\$1,200	\$1,200
Total Revenues	\$1,036	\$1,499	\$1,200	\$1,200
Expenditures/Uses				
Personal Services	\$412,065	\$365,798	\$433,900	\$437,150
Operating Expenditures	\$204,699	\$207,660	\$193,611	\$175,480
Total Expenditures	\$616,764	\$573,459	\$627,511	\$612,630
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	6.00	6.00	6.00	6.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	7.00	7.00	7.00	7.00

Department Summary: This budget includes the utilities, physical plant, repairs, general maintenance, and custodial supplies for the county's Administration Building, Justice Center, and Human Services Center. The director reports to the Board of Supervisors.

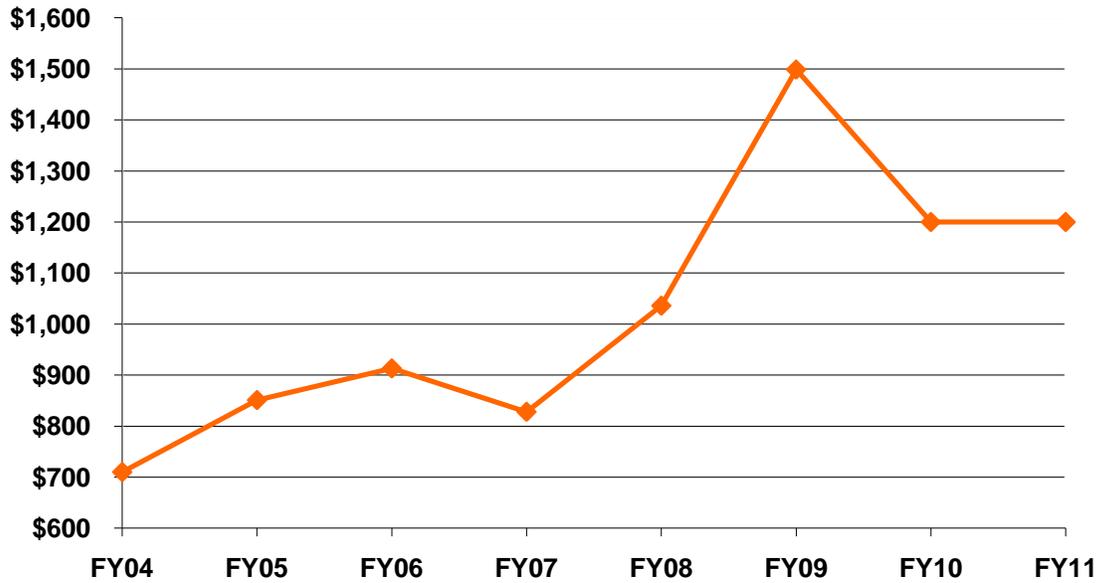
Funding Source: General Fund

Department: Facilities Management

Expenditures - Facilities Management



Revenues - Facilities Management



Department: Facilities Management—Human Services Center

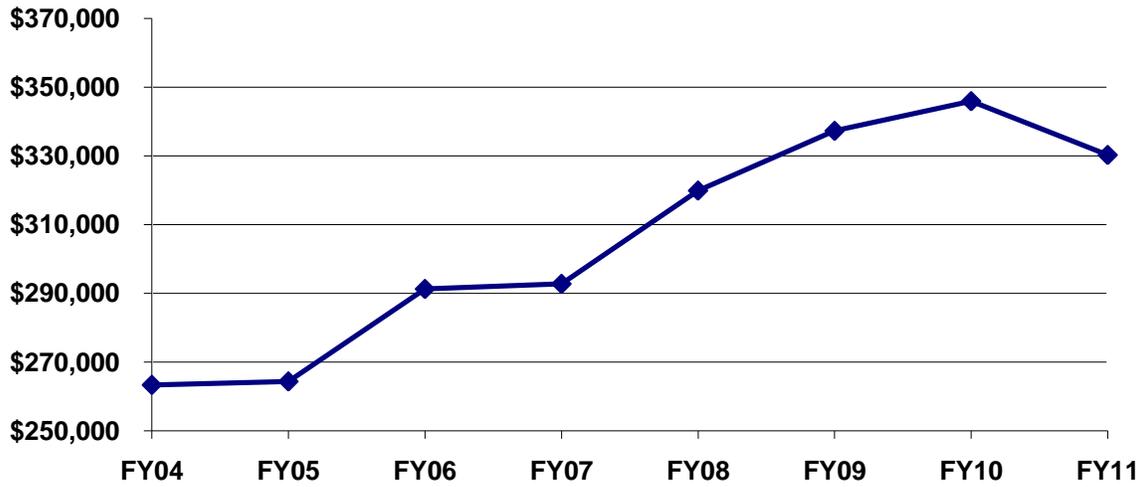
<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$0	\$0	\$0	\$0
Use of Money and Property	\$40,883	\$40,883	\$37,872	\$37,872
Total Revenues	\$40,883	\$40,883	\$37,872	\$37,872
Expenditures/Uses				
Personal Services	\$209,712	\$213,661	\$215,100	\$216,800
Operating Expenditures	\$110,173	\$123,605	\$130,803	\$113,450
Total Expenditures	\$319,885	\$337,265	\$345,903	\$330,250
Personnel Summary				
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	4.00	4.00	4.00	4.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	4.00	4.00	4.00	4.00

Department Summary: See Facilities Management.

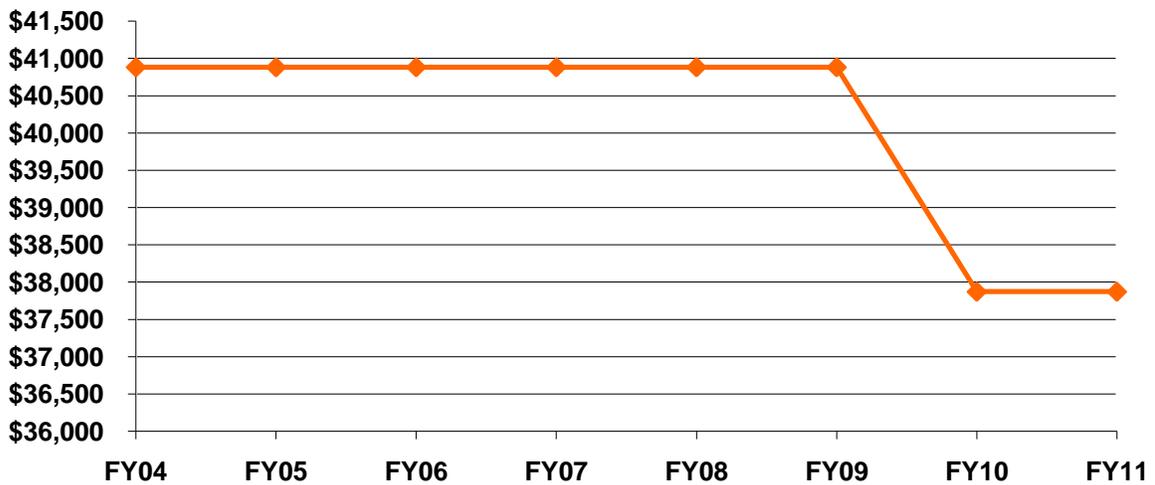
Funding Source: General Fund

Department: Facilities Management—Human Services Center

Expenditures - Facilities Human Services Center



Revenues - Facilities Human Services Center



The adopted FY10 budget included a lowering of the rent received from Mid-Iowa Community Action (MICA).

Department: Facilities Management—Justice Center

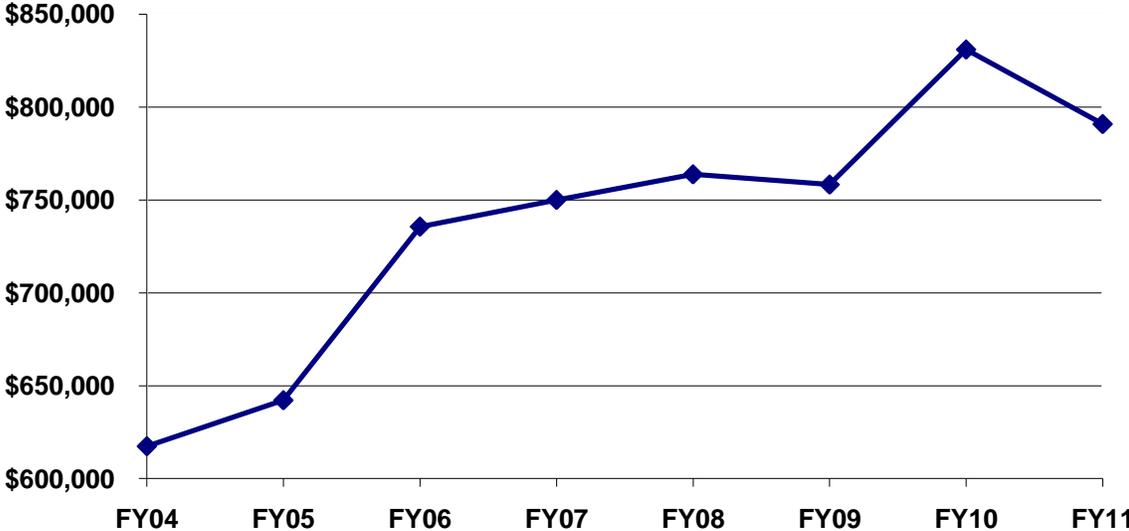
<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Service	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Expenditures/Uses				
Personal Services	\$283,724	\$289,244	\$294,300	\$297,400
Operating Expenditures	\$480,082	\$469,055	\$536,732	\$493,500
Total Expenditures	\$763,806	\$758,298	\$831,032	\$790,900
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	6.00	6.00	6.00	6.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	6.00	6.00	6.00	6.00

Department Summary: See Facilities Management.

Funding Source: General Fund

Department: Facilities Management—Justice Center

Expenditures - Facilities Mgmt Justice Center



Department: Department of Human Services (DHS)

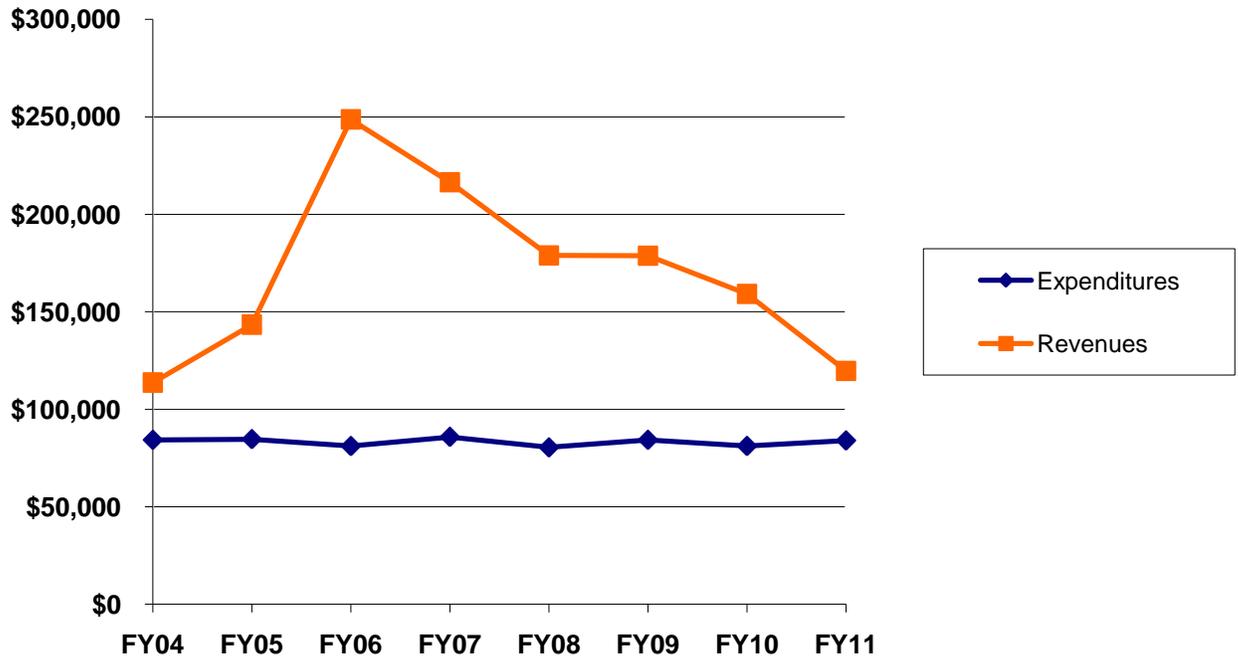
<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$178,987	\$178,800	\$159,200	\$119,720
Miscellaneous	\$0	\$0	\$0	\$0
Total Revenues	\$178,987	\$178,800	\$159,200	\$119,720
Expenditures/Uses				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	\$80,472	\$84,336	\$81,200	\$84,000
Total Expenditures	\$80,472	\$84,336	\$81,200	\$84,000
Personnel Summary				
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	-	-	-	-
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	0.00	0.00	0.00	0.00

Department Summary: The DHS Office administers a variety of financial and service related programs, primarily supported by the State of Iowa and federal funds, to residents of Story County. The county is mandated by the *Code of Iowa* to pay for general office costs, known as local administrative expenses, including supplies, postage, phones, equipment, and miscellaneous costs. Federal funds reimburse the county, not only for a portion of these costs, but also for some of the indirect costs incurred by the county.

Funding Sources: Iowa Department of Human Services; General Fund

Department: Department of Human Services (DHS)

Revenues & Expenditures - DHS



Department: Information Technology

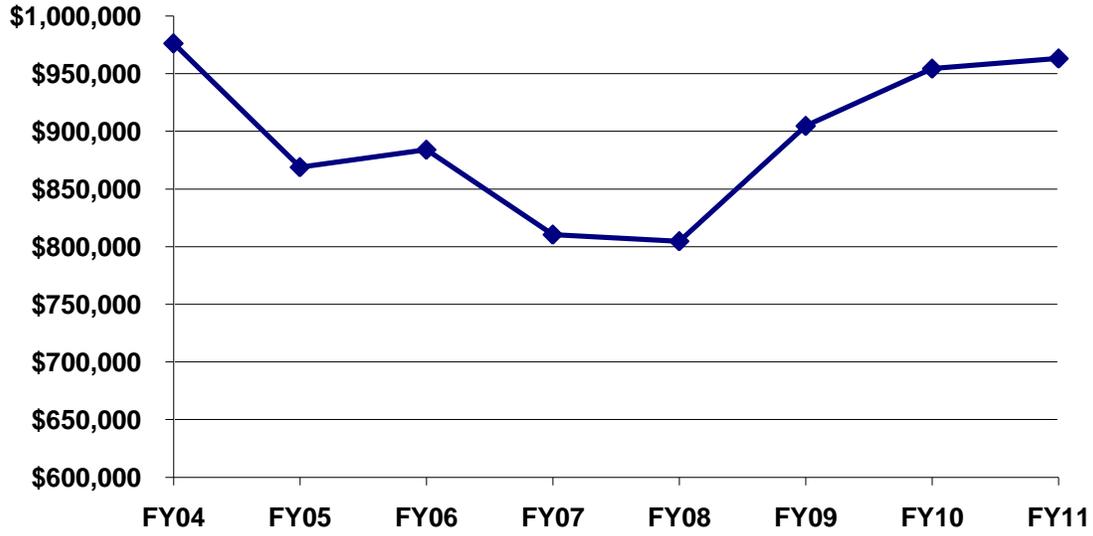
<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$2,588	\$0	\$0	\$0
Miscellaneous	\$0	\$10,472	\$0	\$0
Total Revenues	\$2,588	\$10,472	\$0	\$0
Expenditures/Uses				
Personal Services	\$429,499	\$442,650	\$444,900	\$449,100
Operating Expenditures	\$375,219	\$462,070	\$509,544	\$514,126
Total Expenditures	\$804,718	\$904,720	\$954,444	\$963,226
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	5.00	5.00	5.00	5.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	6.00	6.00	6.00	6.00

Department Summary: The department purchases and maintains the county’s computer hardware, software and telecommunications technology. The director reports to the Board of Supervisors.

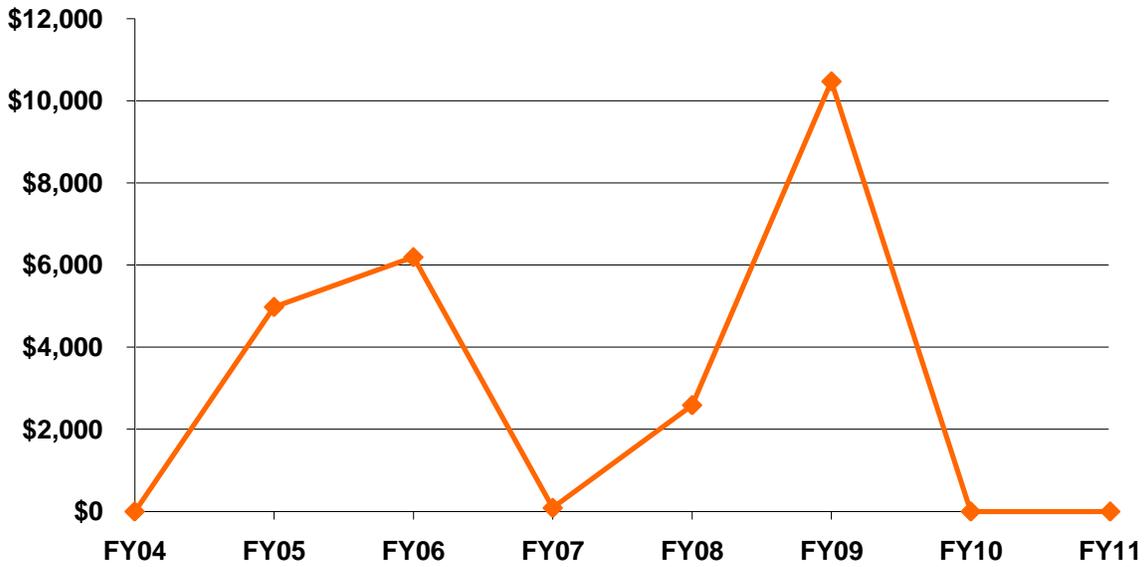
Funding Sources: General Fund, MH – DD Fund

Department: Information Technology

Expenditures - IT



Revenues - IT



A one-time revenue from the refund of unused software happened in FY09.

Department: Juvenile Court Services

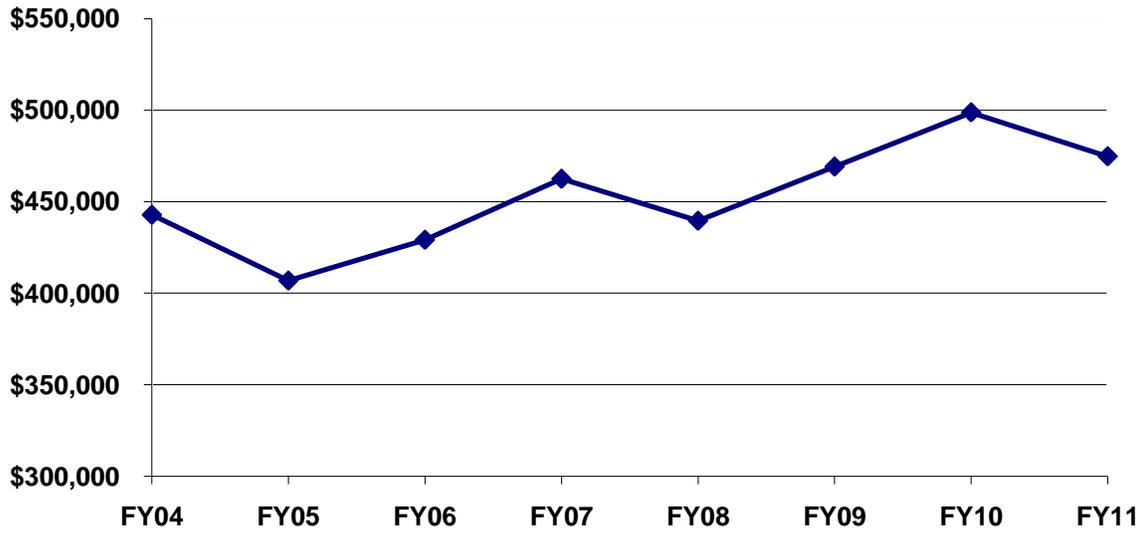
<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$11,486	\$9,786	\$10,000	\$10,000
Miscellaneous	\$1,242	\$1,650	\$1,000	\$1,000
Total Revenues	\$12,728	\$11,436	\$11,000	\$11,000
Expenditures/Uses				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	\$439,501	\$469,123	\$498,750	\$474,750
Total Expenditures	\$439,501	\$469,123	\$498,750	\$474,750
Personnel Summary				
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	-	-	-	-
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	0.00	0.00	0.00	0.00

Department Summary: The state mandates that counties pay for juvenile court-ordered shelter care and detention services. Story County also funds counseling, evaluation, prevention and education for at-risk youth.

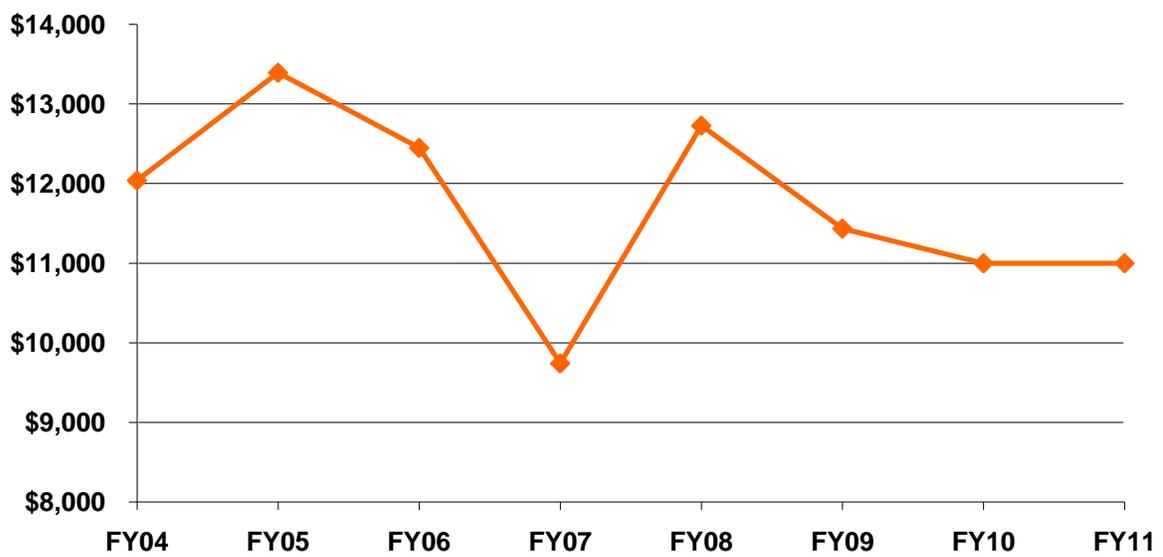
Funding Source: General Fund

Department: Juvenile Court Services

Expenditures - Juvenile Court Svcs



Revenues - Juvenile Court Svcs



Department: Planning & Zoning

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Intergovernmental	\$846	\$0	\$0	\$0
Licenses & Permits	\$190,175	\$18,596	\$12,000	\$14,500
Charges for Services	\$13,561	\$10,380	\$6,850	\$6,750
Miscellaneous	\$7,575	\$1,970	\$1,400	\$1,700
Total Revenues	\$212,157	\$30,946	\$20,250	\$22,950
Expenditures/Uses				
Personal Services	\$258,771	\$251,643	\$276,200	\$283,100
Operating Expenditures	\$52,297	\$31,191	\$58,490	\$39,540
Total Expenditures	\$311,068	\$282,834	\$334,690	\$322,640
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	4.00	4.00	4.00	3.00
Part Time	-	-	-	-
Vacant	-	-	-	1.00
Total FTEs	5.00	5.00	5.00	5.00

Department Summary: The department oversees development activity in the unincorporated areas. It issues zoning and floodplain development permits; recommends action on variances, conditional use permits, subdivision requests, rezoning, and plan amendments; and assigns rural E911 addresses. The department enforces the Story County Land Development Regulations in relation to the adopted County Development Plan and Land Use Framework. It provides staff support to the Planning and Zoning Commission and the Board of Adjustment. The director reports to the Board of Supervisors.

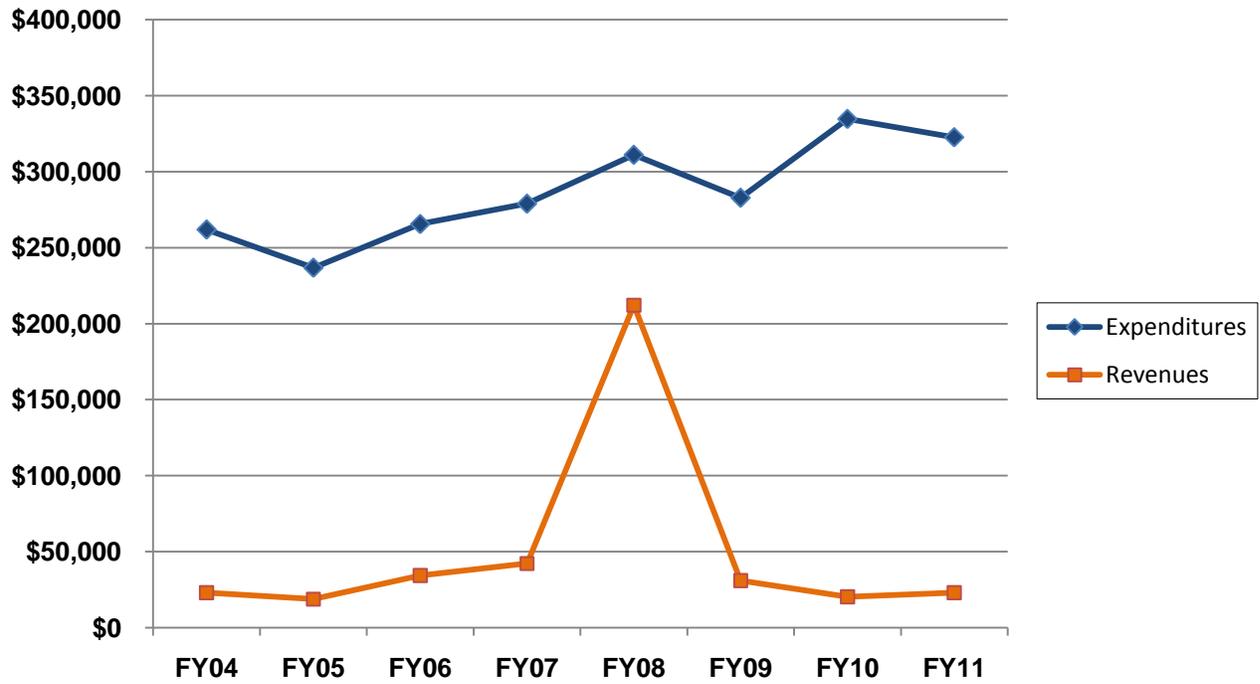
The *Planning and Zoning Commission* is a seven-member board of citizens which provides recommendations on land use matters to the Board of Supervisors and Board of Adjustment. Members of the Commission serve on a volunteer-basis and are appointed by the Board of Supervisors.

The *Board of Adjustment* is a five-member board, all appointed by the Board of Supervisors, which reviews variance requests, conditional use permit requests, floodplain variances, and appeals of the department's decisions.

Funding Source: Rural Fund

Department: Planning & Zoning

Expenditures - P & Z



Revenues spiked in FY08 because of the construction of a 100-turbine wind farm in the northeastern corner of rural Story County. Building permit revenues experienced a one-time increase.

Department: Recorder

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Charges for Service: Statutory	\$530,304	\$431,065	\$493,000	\$495,000
Use of Money and Property	\$4,934	\$1,995	\$1,850	\$650
Miscellaneous	\$455	\$657	\$800	\$1,000
Total Revenues	\$535,693	\$433,717	\$495,650	\$496,650
Expenditures/Uses				
Personal Services	\$301,300	\$324,122	\$332,085	\$339,406
Operating Expenditures	\$88,955	\$107,596	\$102,600	\$142,600
Total Expenditures	\$390,255	\$431,718	\$434,685	\$482,006

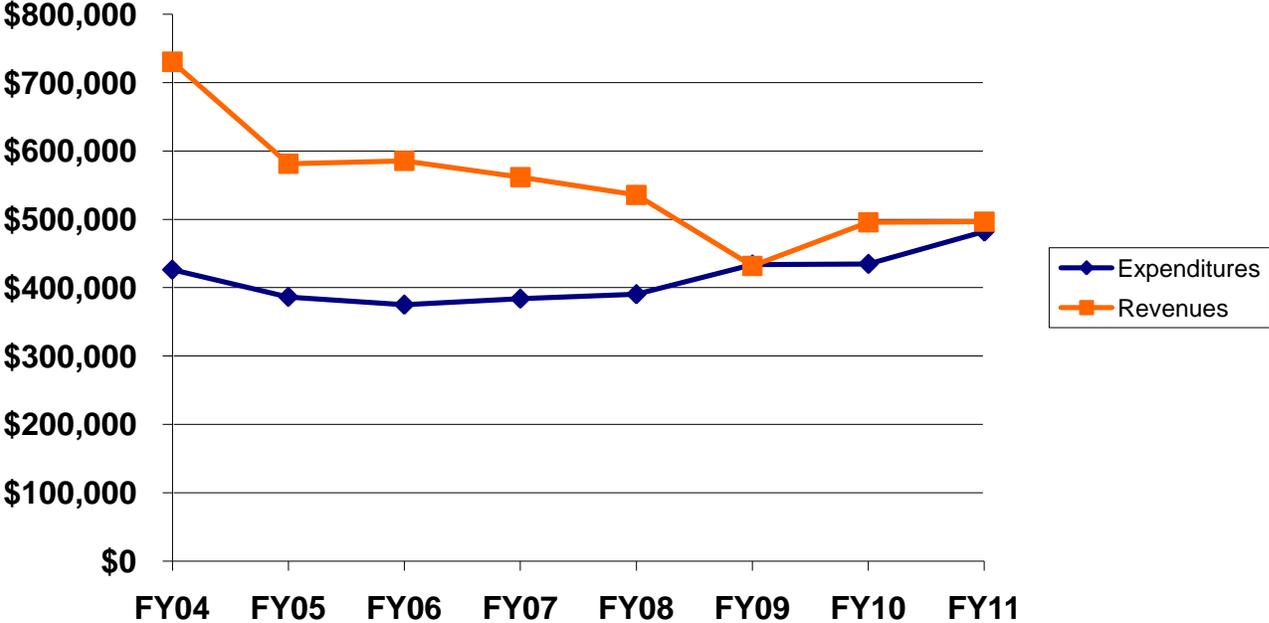
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Statutory Deputies	2.00	2.00	2.00	2.00
Full Time	3.00	3.00	3.00	3.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	6.00	6.00	6.00	6.00

Department Summary: The Recorder is elected every four years. The office maintains real estate transaction records, issues marriage certificates and boat, snowmobile, and ATV registrations, and processes passport applications. The Recorder is also the registrar of vital records (births, deaths, and marriages). Types of documents recorded are deeds, contracts, mortgages, assignments, releases, state and federal tax liens, affidavits, land surveys, subdivision plats, section corner certificates, condemnations, leases, trade names, bills of sale, financing statements, and military discharges. Recording fees are collected for all documents, except military discharges, and the money is paid into the county general fund quarterly.

Funding Source: General Fund

Department: Recorder

Expenditures & Revenues - Recorder



Department: Sheriff

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental	\$891,978	\$792,451	\$845,008	\$794,208
Licenses and Permits	\$0	\$0	\$0	\$0
Charges for Service: Statutory	\$277,012	\$278,660	\$276,200	\$286,700
Charges for Service: Non-Statutory	\$26,800	\$31,845	\$29,000	\$31,500
Use of Money and Property	\$163,400	\$74,945	\$128,000	\$101,800
Miscellaneous	\$77,820	\$95,334	\$71,450	\$84,150
Total Revenues	\$1,437,010	\$1,273,236	\$1,349,658	\$1,298,358
Expenditures/Uses				
Personal Services	\$5,036,616	\$5,252,801	\$5,451,030	\$5,514,115
Operating Expenditures	\$1,213,508	\$1,206,699	\$890,670	\$1,276,290
Total Expenditures	\$6,250,124	\$6,459,500	\$6,341,700	\$6,790,405

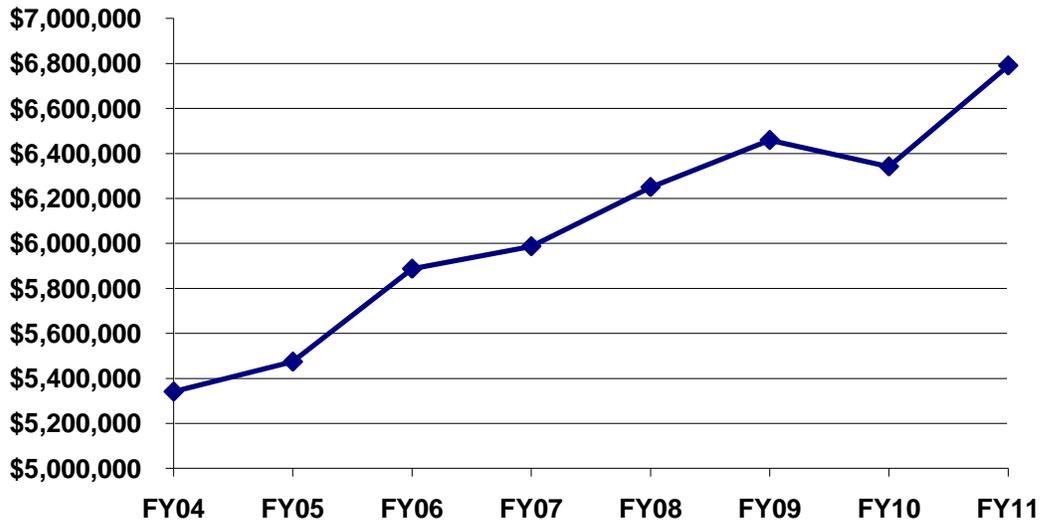
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Statutory Deputies	1.00	1.00	1.00	1.00
Full Time	80.00	80.00	80.00	80.00
Part Time	0.50	0.50	0.50	0.50
Vacant	-	-	-	-
Total FTEs	82.50	82.50	82.50	82.50

Department Summary: The Sheriff is an elected official with a four-year term. The duties of the Sheriff are outlined in the *Code of Iowa* §331.653 and include law enforcement for the county. The main divisions of the office are the civil process, county jail, field services (patrol), and dispatch.

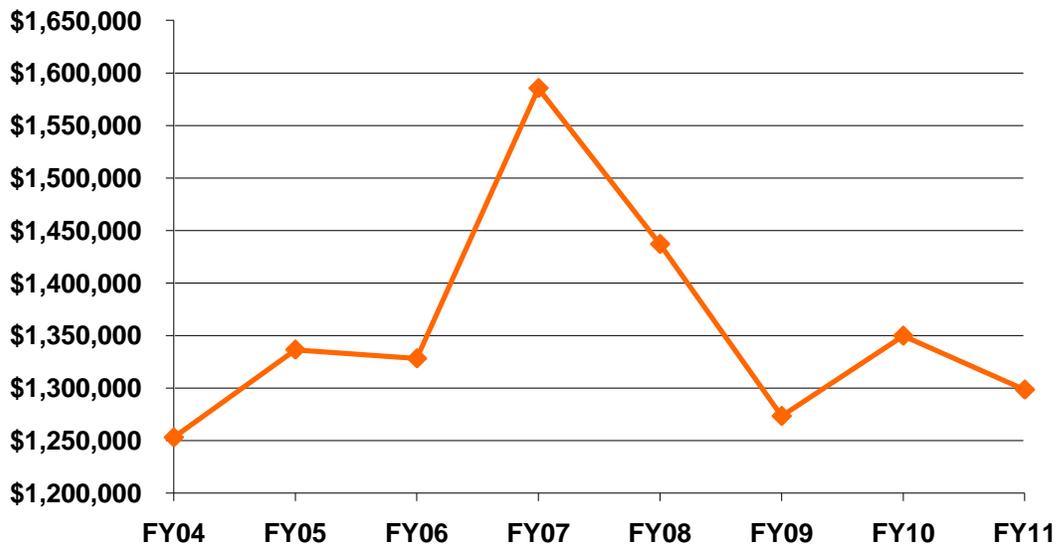
Funding Sources: General Fund; Rural Fund (patrol deputies and detectives only)

Department: Sheriff

Expenditures - Sheriff



Revenues - Sheriff



Since FY07, there has been a substantial decrease in federal prisoners, therefore less revenues for care of prisoners.

Department: Treasurer

<i>Financial Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Revenues/Sources				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Charges for Service: Statutory	\$473,716	\$486,182	\$457,750	\$457,750
Use of Money and Property	\$781,330	\$423,422	\$270,000	\$100,000
Miscellaneous	\$1,025	\$842	\$1,000	\$1,215
Total Revenues	\$1,256,071	\$910,447	\$728,750	\$558,965
Expenditures/Uses				
Personal Services	\$573,017	\$604,019	\$615,556	\$621,102
Operating Expenditures	\$107,148	\$115,985	\$123,534	\$123,534
Total Expenditures	\$680,165	\$720,004	\$739,090	\$744,636

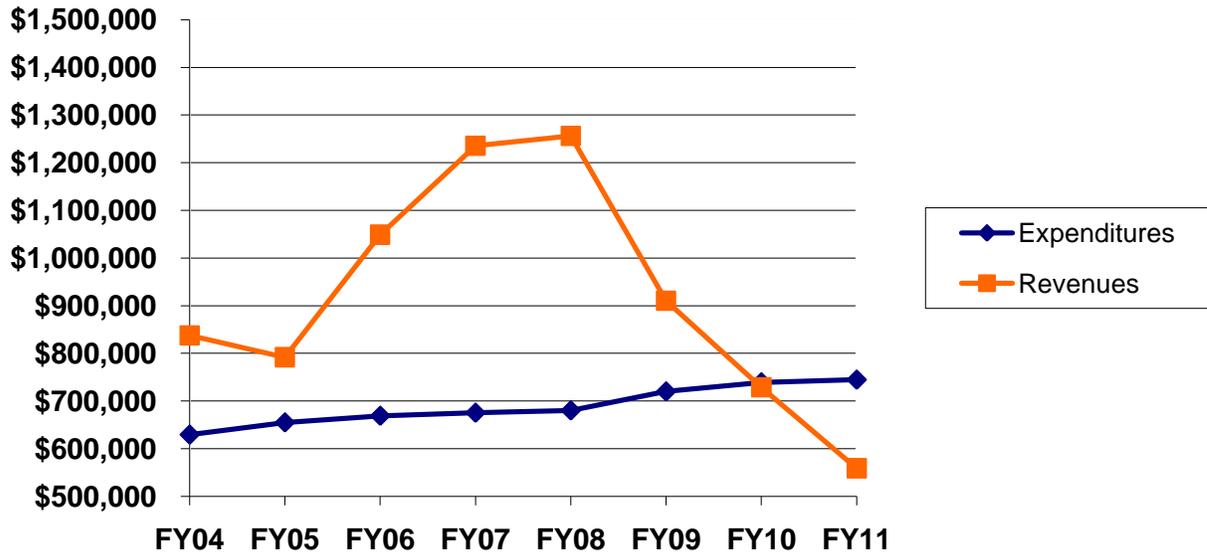
<i>Personnel Summary</i>	<i>FY08 Actual</i>	<i>FY09 Actual</i>	<i>FY10 Adopted</i>	<i>FY11 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Statutory Deputies	2.00	2.00	2.00	2.00
Full Time	9.00	9.00	9.00	9.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	12.00	12.00	12.00	12.00

Department Summary: The Treasurer is elected every four years. The office is in charge of the county's motor vehicle licensing, property tax collections, and investments. Property taxes, due in semi-annual installments, are the largest source of revenues for the county.

Funding Source: General Fund

Department: Treasurer

Revenues & Expenditures - Treasurer



Interest on investments is accounted for in the Treasurer's account, and the economic downturn is evident in the declining revenues.

FY11 Expenditures by Department

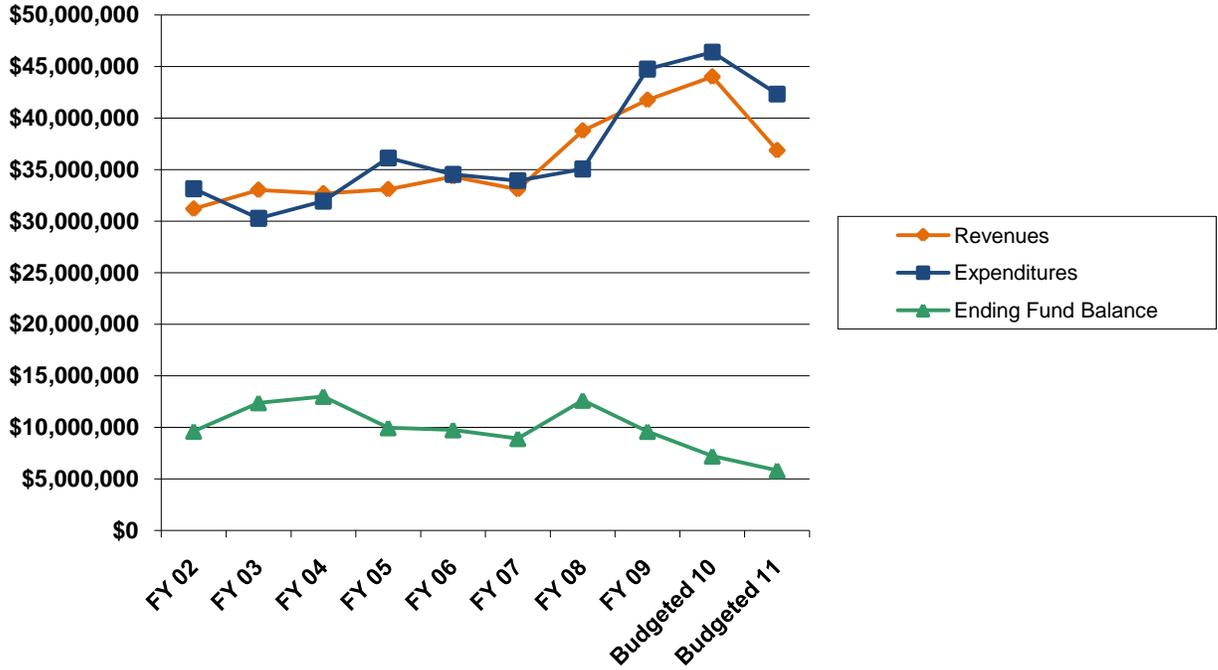
	FY11 Adopted			FY10 Amended		
	Personal Services	Operating Services	Total	Personal Services	Operating Services	Total
Animal Control	\$184,350	\$71,000	\$255,350	\$182,400	\$117,400	\$299,800
Attorney	1,730,915	106,310	1,837,225	1,676,115	86,300	1,762,415
Auditor	628,402	195,700	824,102	647,906	205,150	853,056
Bd of Health-Sanitarian	199,880	28,015	227,895	188,500	36,669	225,169
Board of Supervisors	407,872	39,900	447,772	406,022	42,900	448,922
Community Life Program	3,489,700	677,435	4,167,135	3,239,000	688,000	3,927,000
Community Services	196,300	172,200	368,500	53,500	178,300	231,800
Conservation	866,124	362,230	1,228,354	860,322	1,477,380	2,337,702
Countywide Services	2,700	4,090,480	4,093,180	2,700	4,492,648	4,495,348
Engineer-Secondary Rds	2,231,600	7,199,900	9,431,500	2,222,300	10,458,650	12,680,950
Facilities Management	437,150	175,480	612,630	433,900	193,611	627,511
General Betterment	0	871,299	871,299	0	800,115	800,115
Human Services	0	84,000	84,000	0	81,200	81,200
Human Services Center	216,800	113,450	330,250	215,100	130,803	345,903
Information Technology	449,100	514,126	963,226	444,900	509,544	954,444
IRVM	76,915	63,670	140,585	75,925	131,900	207,825
Justice Center Facilities	297,400	493,500	790,900	294,300	536,732	831,032
Juvenile Court Services	0	474,750	474,750	0	498,750	498,750
Mental Health	819,350	3,722,030	4,541,380	1,006,850	3,755,939	4,762,789
Planning & Zoning	283,100	39,540	322,640	276,200	58,490	334,690
Recorder	339,406	142,600	482,006	332,085	102,600	434,685
Sheriff	5,514,115	1,276,290	6,790,405	5,571,190	865,510	6,436,700
Treasurer	621,102	123,534	744,636	615,556	123,534	739,090
Veterans Affairs	63,850	29,100	92,950	48,750	31,900	80,650
TOTALS	\$19,056,131	\$21,066,539	\$40,122,670	\$18,793,521	\$25,604,025	\$44,397,546

FY11 Revenues by Department

	FY11 ADOPTED	FY10 AMENDED
PROPERTY TAXES:	\$20,417,437	\$19,911,805
OTHER COUNTY TAXES	1,862,194	1,879,394
DEPARTMENTAL:		
Animal Control	21,700	36,500
Attorney	129,250	80,500
Auditor	23,000	104,250
Board of Health-Sanitarian	34,690	33,765
Community Life Program	1,271,800	1,239,707
Community Services	6,100	6,100
Conservation	450,000	946,650
Countywide Services	1,065,104	1,294,907
Engineer-Secondary Roads	5,229,920	11,926,484
Facilities Management	1,200	1,200
Human Services	119,720	159,200
Human Services Center	37,872	37,872
IRVM	4,300	18,200
Juvenile Court Services	11,000	11,000
Mental Health	1,689,630	1,654,179
Planning & Zoning	22,950	76,150
Recorder	496,650	495,650
Sheriff	1,298,358	1,349,658
Treasurer	558,965	728,750
Veterans Affairs	9,200	10,100
TOTALS	\$34,761,040	\$42,002,021

Historically, actual revenues and actual expenditures have similar patterns. Differences between the two are covered by ending fund balances. The end-of-year budget amendment accurately reflects the financial transactions of the year, and provides a more precise fund balance for the beginning of the upcoming fiscal year.

Historical Revenue/Expenditure/Ending Fund Balance Comparison



Budget Process

Every December, each County official and department head submits budget estimates to the Auditor. Guidelines are determined by the Board of Supervisors. The estimates must include the following:

- the proposed expenses of the office or department for the next fiscal year;
- an estimate of the receipts, excluding property taxes, to be collected;
- a narrative to fully describe the necessity of expenses and the source of revenues.

The departments are also asked to re-estimate the current operating year expenses and revenues to accurately project the ending fund balance, and forecast the beginning balance for the new budget year.

The Auditor's office compiles the budget estimates and presents a consolidated proposed budget to the Board of Supervisors. During January and early February, each department head and elected official meets with the Board of Supervisors to review and prioritize requests. Budget review considers the actual amounts from the two previous fiscal years, the current year estimates, and the proposed budget for the new fiscal year. These meetings are public; information is posted in numerous locations, the sessions are recorded, and minutes are maintained and published.

The Auditor's office works with the Board of Supervisors to determine the available dollars, and analyze the effects of salary increases, insurance increases, and staffing requests or needs. Legislative changes, current economic factors, and the state of the county are considered.

A compensation board recommends the salaries for the elected officials. The Board of Supervisors either ratifies the recommendation or lowers it. The Board of Supervisors also sets the rate of salary increase for pay-plan employees. Union negotiations take place for three bargaining units: Sheriff's deputies, detention officers and dispatch; Secondary Roads; and Community Life Program direct-care staff.

All decisions of the Board of Supervisors are included in a public hearing, which is held prior to the certification of the budget. The proposed budget and the notice of public hearing are published no fewer than ten days and no more than 20 days before the hearing, as required by Iowa law.

A budget amendment is usually recommended towards the end of a fiscal year to accurately reflect the current expenditures and revenues, and the ending fund balance. An amendment may also take place for unexpected circumstances, such as grant proceeds. An amendment to the budget requires the same publication notice as the budget.

FY11 Budget Preparation Calendar

- 11/10/09 Distribute budget preparation instructions to all departments
- 12/09/09 Departmental budget requests due to Auditor's office
- 01/04/10 Proposed budget to Board of Supervisors
- 01/07/10 Board of Supervisors & Auditor's office review proposed budget & departmental requests
- 1/12/10 – 1/22/10 Individual work sessions between Board of Supervisors and departments
- 1/25/10 – 2/15/10 Auditor's office prepares reports
- 02/16/10 Department-wide staff meeting to discuss budget status
- 2/25/10 Newspapers publish notice of public hearing
- 03/11/10 Public hearing to adopt budget
- 04/27/10 Publish FY10 budget amendment and notice of public hearing
- 05/11/10 Public hearing for FY10 budget amendment
- 06/29/10 Appropriation of FY11 Budget by Resolution
- 07/01/10 Fiscal Year 2011 begins

The annual budget is adopted for all governmental funds by fund and by major class of expenditure (service area). The ten major classes of expenditures are 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 highest legal level of control is by major class of expenditures for all governmental funds. The Board appropriates, by resolution, the authorized expenditures for each of the county officers and departments. It is unlawful for a county official to authorize expenditures exceeding the amount appropriated by the Board. Increases or decreases in appropriations may be made, by resolution, if none of the major classes of expenditures are to be increased. Any increase to a major expenditures class requires a public hearing and formal budget amendment. Decreases in appropriations of an office or department of more than 10% or \$5,000, whichever is greater, are not effective until the Board holds a public hearing on the proposed decrease, and publishes notice of the hearing no fewer than 10 nor more than 20 days prior to the hearing.

Budget Basis

The annual budget is prepared in conformance with the rules and regulation established by the *Code of Iowa* on a cash basis. In simple terms, this means that revenues are recognized when received and expenditures are recorded when payment is made.

Following fiscal year-end, adjustments are made to convert from the cash basis to the modified accrual basis. The modified accrual basis recognizes revenues in the accounting period in which they become available and measurable, and expenditures in the accounting period in which the liability is incurred. This process is required by the *Code of Iowa*. The financial statements are audited and published in the Comprehensive Annual Financial Report (CAFR) on a modified accrual basis. The CAFR is completed no later than December 1st after the close of the fiscal year.

The accounts in Story County are organized by fund. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with financial and legal requirements. Governmental funds account for most of the County's basic services. The following pages detail each governmental fund and its corresponding narrative statement.

General Fund

The General Fund is the operating fund of Story County. It is used to account for all financial resources except those required legally or by sound financial management to be accounted for in another fund. The General fund is comprised of two separate funds: the General Basic and the General Supplemental. 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 §331.424 of the *Code of Iowa*. These uses include substance abuse care and treatment, employee benefits, tort liability and property insurance, operation of the courts, Toledo Juvenile Home placements, general election costs and local emergency management agency funding. The amount levied in the general fund for FY11 is \$13,588,099. This is \$684,282 more than FY10.

General Fund Statement

	Actual FY07	Actual FY08	Actual FY09	Adopted FY10	Adopted FY11
Revenues / Other Sources					
Taxes Levied on Property	11,659,067	11,769,911	12,340,665	12,903,817	13,588,099
Less: Unc. Del. Tax-Levy Yr	86,688	53,696	6,490		
Less: Credits to Taxpayers	293,682	275,178	280,994	275,098	248,545
Net Current Property Tax	11,278,697	11,441,037	12,053,181	12,628,719	13,339,554
Delinquent Property Tax	1,664	2,908	820	2,900	5,900
Penalties & Interest on Tax	174,513	144,087	163,323	59,800	59,800
Other County Taxes/TIF Tax Revenues	176,240	169,193	173,737	183,154	171,222
Intergovernmental	1,811,349	1,718,395	2,312,022	3,105,737	1,523,027
Licenses & Permits	10,400	10,580	11,330	9,750	18,000
Charges for Services	1,428,504	1,403,395	1,347,671	1,356,105	1,373,110
Use of Money & Property	810,459	829,720	468,506	313,622	143,122
Miscellaneous	82,161	88,572	163,214	159,480	114,695
Subtotal Revenues	15,773,987	15,807,887	16,693,804	17,819,267	16,748,430
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers	6,529	150,000			
Proceeds of Fixed Asset Sales		500			
Total Available Resources	15,780,516	15,958,387	16,693,804	17,819,267	16,748,430
Expenditures / Other Uses					
Public Safety & Legal Services	6,394,268	6,990,810	7,393,393	7,320,069	7,489,150
Physical Health & Social Services	1,728,924	1,772,481	1,925,906	2,822,356	2,138,022
Mental Health, MR & DD					
County Environment & Education	1,229,510	1,191,695	1,273,860	1,249,977	1,253,304
Roads & Transportation					
Government Services to Residents	1,053,200	1,036,672	1,262,459	1,137,036	1,124,007
Administration	4,143,545	4,143,777	4,205,980	4,564,758	4,593,041
Non Program Current					
Debt Service					
Capital Projects	53,891	210,823	810,437	761,000	14,000
Subtotal Expenditures	14,603,338	15,346,258	16,872,035	17,855,196	16,611,524
Other Financing Uses:					
Operating Transfers	650,000	665,000	725,000	400,000	475,000
Total Expenditures / Other Uses	15,253,338	16,011,258	17,597,035	18,255,196	17,086,524
Beg Fund Bal - July 1	4,355,096	4,882,275	4,829,404	3,926,173	3,924,691
Fund Balance-Reserved	611,663	609,008	535,326	446,811	518,194
Fund Balance-Unreserved/Designated	467,000	391,068	91,400	91,400	105,000
Fund Balance-Unreserved/Undesignated	3,803,611	3,829,328	3,299,447	2,952,033	2,963,403
End Fund Bal - June 30	4,882,274	4,829,404	3,926,173	3,490,244	3,586,597
Net Fund Balance Increase/(Decrease)	527,178	(52,871)	(903,231)	(435,929)	(338,094)

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. The funds included are as follows:

MH-DD Fund: Consists of taxes levied to provide mental health services to the mentally ill, the mentally retarded, and the developmentally disabled. This fund has a maximum dollar levy based on the base year (1995) net expenditures and the property tax relief allocation. Story County has a maximum dollar limit of \$3,066,575.

Rural Services Fund: This includes property taxes levied to benefit residents in the unincorporated area which has a maximum levy rate per code of \$3.95 per \$1,000 of rural only taxable valuation, along with Local Option Sale Tax (LOST) revenues. Primary uses include Planning & Zoning, Animal Control, Sheriff Uniform Patrol, IRVM (Integrated Roadside Vegetation Management), and the transfer of funds to the Secondary Road Fund. The LOST revenue received is apportioned to property tax relief (60%) and general county betterment (40%). The 40% is then used for library funding, sanitary disposal, economic development, secondary roads equipment and rural patrol vehicles. These amounts change annually and are determined during budget preparation.

Secondary Roads Fund: Accounts for state revenues and county tax dollars used to maintain and improve the county's roads.

Recorder's Records Management Fund: Consists of fees collected for each recorded transaction and used to preserve and maintain public records.

Resource Enhancement and Protection (REAP) Fund: These are state funds received by the county to be used for county conservation land acquisition and capital improvement projects.

Commissary Fund: Accounts for jail inmate commissary revenues and purchases.

Special Law Enforcement Fund: Used for forfeitures, abandoned property and court ordered restitutions received by the Sheriff and Attorney. Expenses are for the sole purpose of enhancing law enforcement.

Sheriff Reserve Officers Fund: Sheriff reserve officers' revenues and expenditures.

Friends of Conservation Fund: Donations deposited to be used for conservation purposes.

Friends of Animals Fund: Donations deposited to be used to directly benefit the animals.

Mental Health Fund Statement

	Actual FY07	Actual FY08	Actual FY09	Adopted FY10	Adopted FY11
Revenues / Other Sources					
Taxes Levied on Property	3,031,965	3,033,688	3,017,036	3,065,973	3,038,546
Less: Unc. Del. Tax-Levy Yr	22,548	13,843	1,593		
Less: Credits to Taxpayers	76,373	70,927	68,697	70,790	62,600
Net Current Property Tax	2,933,044	2,948,918	2,946,746	2,995,183	2,975,964
Delinquent Property Tax	433	749	200	800	1,300
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues	43,133	41,459	39,891	41,770	36,675
Intergovernmental	3,917,389	6,909,051	5,035,422	4,913,099	5,004,950
Licenses & Permits					
Charges for Services	218,193	182,429	213,455	190,000	190,000
Use of Money & Property					
Miscellaneous	8,928	3,756	5,856	2,000	2,000
Subtotal Revenues	7,121,120	10,086,362	8,241,570	8,142,852	8,210,889
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers					
Proceeds of Fixed Asset Sales		2,615	3,755		
Total Available Resources	<u>7,121,120</u>	<u>10,088,977</u>	<u>8,245,325</u>	<u>8,142,852</u>	<u>8,210,889</u>
Expenditures / Other Uses					
Public Safety & Legal Services					
Physical Health & Social Services					
Mental Health, MR & DD	8,352,820	8,828,883	9,138,685	8,715,388	8,721,375
County Environment & Education					
Roads & Transportation					
Government Services to Residents					
Administration					
Non Program Current					
Debt Service					
Capital Projects					
Subtotal Expenditures	8,352,820	8,828,883	9,138,685	8,715,388	8,721,375
Other Financing Uses:					
Operating Transfers					
Total Expenditures / Other Uses	<u>8,352,820</u>	<u>8,828,883</u>	<u>9,138,685</u>	<u>8,715,388</u>	<u>8,721,375</u>
Beg Fund Bal - July 1	2,574,859	1,343,160	2,603,254	1,709,897	654,811
Fund Balance-Reserved					
Fund Balance-Unreserved/Designated	250,000	225,800			
Fund Balance-Unreserved/Undesignated	1,093,160	2,377,454	1,709,894	1,137,361	144,325
End Fund Bal - June 30	1,343,160	2,603,254	1,709,894	1,137,361	144,325
Net Fund Balance Increase/(Decrease)	(1,231,699)	1,260,094	(893,360)	(572,536)	(510,486)

Rural Fund Statement

	Actual FY07	Actual FY08	Actual FY09	Adopted FY10	Adopted FY11
Revenues / Other Sources					
Taxes Levied on Property	1,649,358	1,683,679	1,777,784	1,897,749	2,091,361
Less: Unc. Del. Tax-Levy Yr	4,784	1,750	1009		
Less: Credits to Taxpayers	78,975	74,730	71,314	74,720	66,500
Net Current Property Tax	1,565,599	1,607,199	1,705,461	1,823,029	2,024,861
Delinquent Property Tax	527	1,535	17	1,000	2,000
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues	1,935,251	1,878,943	2,192,598	1,872,114	1,850,103
Intergovernmental	476,484	378,502	374,232	416,206	464,670
Licenses & Permits	18,348	190,175	18,596	48,000	14,500
Charges for Services	36,815	45,501	44,067	42,850	42,250
Use of Money & Property					
Miscellaneous	5,668	14,844	8,096	6,200	6,000
Subtotal Revenues	4,038,692	4,116,699	4,343,067	4,209,399	4,404,384
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers					
Proceeds of Fixed Asset Sales			4,200		
Total Available Resources	4,038,692	4,116,699	4,347,267	4,209,399	4,404,384
Expenditures / Other Uses					
Public Safety & Legal Services	1,590,042	1,318,067	1,321,458	1,390,100	1,783,904
Physical Health & Social Services		4,020	4,500	4,415	14,099
Mental Health, MR & DD					
County Environment & Education	1,031,716	1,098,533	1,072,978	1,249,515	1,165,775
Roads & Transportation	240,000	240,000	240,000	240,000	240,000
Government Services to Residents	1,783	982	2,061	2,700	2,700
Administration		4,500		14,000	
Non Program Current					
Debt Service					
Capital Projects					
Subtotal Expenditures	2,863,541	2,666,102	2,640,997	2,900,730	3,206,478
Other Financing Uses:					
Operating Transfers	991,673	1,200,000	1,600,000	1,600,000	1,600,000
Total Expenditures / Other Uses	3,855,214	3,866,102	4,240,997	4,500,730	4,806,478
Beg Fund Bal - July 1	559,861	743,337	993,935	1,100,205	937,435
Fund Balance-Reserved					
Fund Balance-Unreserved/Designated	237,948	195,856	319,049	236,131	103,832
Fund Balance-Unreserved/Undesignated	505,390	798,078	781,156	572,742	431,509
End Fund Bal - June 30	743,338	993,934	1,100,205	808,873	535,341
Net Fund Balance Increase/(Decrease)	183,477	250,597	106,270	(291,332)	(402,094)

Secondary Roads Fund Statement

	Actual FY07	Actual FY08	Actual FY09	Adopted FY10	Adopted FY11
Revenues / Other Sources					
Taxes Levied on Property					
Less: Unc. Del. Tax-Levy Yr					
Less: Credits to Taxpayers					
Net Current Property Tax					
Delinquent Property Tax					
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues					
Intergovernmental	2,797,945	2,842,977	3,114,320	2,997,984	3,176,420
Licenses & Permits	8,675	12,255	14,828	1,000	1,000
Charges for Services	9,419	6,610	5,651	1,500	1,500
Use of Money & Property					
Miscellaneous	41,076	30,359	424,496	21,000	21,000
Subtotal Revenues	2,857,115	2,892,201	3,559,295	3,021,484	3,199,920
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers	1,351,673	1,650,000	2,050,000	2,000,000	2,025,000
Proceeds of Fixed Asset Sales	107,900	215,400		5,000	5,000
Total Available Resources	<u>4,316,688</u>	<u>4,757,601</u>	<u>5,609,295</u>	<u>5,026,484</u>	<u>5,229,920</u>
Expenditures / Other Uses					
Public Safety & Legal Services					
Physical Health & Social Services					
Mental Health, MR & DD					
County Environment & Education					
Roads & Transportation	3,961,352	4,569,121	4,888,416	4,875,950	4,850,500
Government Services to Residents					
Administration					
Non Program Current					
Debt Service					
Capital Projects	833,736	120,237	70,212	845,000	670,000
Subtotal Expenditures	4,795,088	4,689,358	4,958,628	5,720,950	5,520,500
Other Financing Uses:					
Operating Transfers					
Total Expenditures / Other Uses	<u>4,795,088</u>	<u>4,689,358</u>	<u>4,958,628</u>	<u>5,720,950</u>	<u>5,520,500</u>
Beg Fund Bal - July 1	1,591,996	1,113,596	1,181,839	1,832,506	1,501,317
Fund Balance-Reserved					
Fund Balance-Unreserved/Designated					
Fund Balance-Unreserved/Undesignated	1,113,596	1,181,839	1,832,506	1,138,040	1,210,737
End Fund Bal - June 30	1,113,596	1,181,839	1,832,506	1,138,040	1,210,737
Net Fund Balance Increase/(Decrease)	(478,400)	68,243	650,667	(694,466)	(290,580)

Other Special Revenues Fund Statement

Revenues / Other Sources	Actual FY07	Actual FY08	Actual FY09	Adopted FY10	Adopted FY11
Taxes Levied on Property					
Less: Unc. Del. Tax-Levy Yr					
Less: Credits to Taxpayers					
Net Current Property Tax					
Delinquent Property Tax					
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues					
Intergovernmental	35,649	62,763	44,714	65,000	40,000
Licenses & Permits					
Charges for Services	22,123	22,404	20,779	33,000	35,000
Use of Money & Property	114,958	180,712	83,215	132,200	104,000
Miscellaneous	146,616	221,822	166,254	102,450	101,250
Subtotal Revenues	319,346	487,701	314,962	332,650	280,250
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers	40,000	25,000			
Proceeds of Fixed Asset Sales					
Total Available Resources	<u>359,346</u>	<u>512,701</u>	<u>314,962</u>	<u>332,650</u>	<u>280,250</u>
Expenditures / Other Uses					
Public Safety & Legal Services	116,619	168,401	111,894	162,500	132,360
Physical Health & Social Services					
Mental Health, MR & DD					
County Environment & Education	73,921	97,448	294,631	467,450	35,750
Roads & Transportation					
Government Services to Residents	10,737	18,191	33,285	30,000	60,000
Administration	469	97	605		
Non Program Current					
Debt Service					
Capital Projects		85,863			
Subtotal Expenditures	201,746	370,000	440,415	659,950	228,110
Other Financing Uses:					
Operating Transfers					
Total Expenditures / Other Uses	<u>201,746</u>	<u>370,000</u>	<u>440,415</u>	<u>659,950</u>	<u>228,110</u>
Beg Fund Bal - July 1	562,252	719,852	862,553	737,100	390,601
Fund Balance-Reserved					
Fund Balance-Unreserved/Designated					
Fund Balance-Unreserved/Undesignated	719,852	862,553	737,100	408,800	442,741
End Fund Bal - June 30	719,852	862,553	737,100	408,800	442,741
Net Fund Balance Increase/(Decrease)	157,600	142,701	(125,453)	(328,300)	52,140

Capital Projects Fund

The Capital Projects Fund was established in Story County by resolution in May of 1994. Generally, the fund is used to account for the acquisition or construction of major capital assets. Capital assets are defined as land, buildings, building improvements, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Capital expenditures are the costs associated with the asset(s). Revenues sources are dependent on the project. The most recent project was the renovation and remodeling of the Story County Administration Building which began in FY 2003. The revenue sources for this project were transfers from the general fund, sales tax refunds and interest on investments. The interior renovation of the Administration Building was completed in FY07. The building will be further improved with a planned new roof with funds placed in the unreserved/designated for such a purpose.

A Capital Projects fund for Secondary Roads was established in FY09 for bonds sold for road improvements. To date, there are three projects planned over the next four years.

Capital Projects Fund Statement

	Actual FY07	Actual FY08	Actual FY09	Adopted FY10	Adopted FY11
Revenues / Other Sources					
Taxes Levied on Property					
Less: Unc. Del. Tax-Levy Yr					
Less: Credits to Taxpayers					
Net Current Property Tax					
Delinquent Property Tax					
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues					
Intergovernmental					
Licenses & Permits					
Charges for Services					
Use of Money & Property	21,353		18,885		
Miscellaneous					
Subtotal Revenues	21,353	0	18,885	0	0
Other Financing Sources:					
Gen. Long-Term Debt Proceeds		2,025,833		6,900,000	
Operating Transfers	250,000	40,000	275,000		50,000
Proceeds of Fixed Asset Sales					
Total Available Resources	<u>271,353</u>	<u>2,065,833</u>	<u>293,885</u>	<u>6,900,000</u>	<u>50,000</u>
Expenditures / Other Uses					
Public Safety & Legal Services					
Physical Health & Social Services					
Mental Health, MR & DD					
County Environment & Education					
Roads & Transportation					
Government Services to Residents					
Administration					
Non Program Current					
Debt Service					
Capital Projects	266,448	90,581	2,076,051	6,960,000	3,911,000
Subtotal Expenditures	266,448	90,581	2,076,051	6,960,000	3,911,000
Other Financing Uses:					
Operating Transfers	6,529				
Total Expenditures / Other Uses	<u>272,977</u>	<u>90,581</u>	<u>2,076,051</u>	<u>6,960,000</u>	<u>3,911,000</u>
Beg Fund Bal - July 1	57,249	55,624	2,030,876	248,709	6,992,209
Fund Balance-Reserved				110,929	
Fund Balance-Unreserved/Designated		2,030,876	248,709	77,781	131,209
Fund Balance-Unreserved/Undesignated	55,624			0	0
End Fund Bal - June 30	55,624	2,030,876	248,709	188,710	131,209
Net Fund Balance Increase/(Decrease)	(1,625)	1,975,252	(1,782,167)	(59,999)	(6,861,000)

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Options available to the County using the Debt Service fund include:

- General Obligation Bonds (§331.441, *Code of Iowa*)
Essential County Purposes – issued for these activities without a referendum following a public hearing:
 - voting machines; solid waste disposal facilities; sanitary sewer and drainage projects; construction or improvements to county building, limited to \$900,000 for counties with a population between 50,000 and 100,000.
 - Capital projects for the construction, reconstruction, improvement, repair, or equipping of bridges, roads, and culverts if such capital projects assist in economic development which creates jobs and wealth.
General County Purposes – most other types of activities are general county purposes, and subject to a 60% approval at a public referendum.

- Loan Agreement and Lease Purchase Agreements (§331.402 & §331.301, *Code of Iowa*)
 Alternatives to the issuance of general obligation bonds, which are available to counties, under the same rules set out above for bonds, but do not require a public, competitive sale of bonds.

General obligation bonds were issued in 1998 to finance the Justice Center and are backed by the full faith and credit of the County. The County issued additional bonds during FY09 and FY10 as capital projects for road improvements. In FY09, the county also refinanced one of the Justice Center bonds for a savings estimated at over \$300,000 in interest over the remaining term. Outstanding general obligation debt as of July 1, 2009 totals \$12,570,000. The bonds have an average interest rate of 3.67% and mature June 30, 2019. Interest and principal payments on all general obligation bonds are accounted for through the Debt Service fund.

General obligation bonds payable as of July 1, 2009 are comprised of the following:

Issue	Date of Issue	Amount Issued	Interest Rates	Outstanding July 1, 2008
Justice Center	August, 2000	\$5,000,000	4.90-5.10%	\$125,000
Justice Center	April, 2009	\$5,045,000	1.40-2.40%	\$5,045,000
Road Projects	May, 2008	\$2,100,000	3.40-3.85%	\$2,100,000
Road Projects	November, 2009	\$5,300,000	1.00-3.35%	\$5,300,000

Annual debt service requirements to service all outstanding general obligation bonds are summarized as follows:

Fiscal Year	Principal	Interest	Total
FY10	\$1,940,000	\$270,339	\$2,210,339
FY11	\$1,650,000	\$271,183	\$1,921,183
FY12	\$1,680,000	\$240,143	\$1,920,143
FY13	\$1,715,000	\$204,023	\$1,919,023
FY14	\$1,745,000	\$165,033	\$1,910,033
FY15	\$710,000	\$122,428	\$832,428
FY16	\$735,000	\$102,523	\$837,523
FY17	\$765,000	\$80,140	\$845,140
FY18	\$800,000	\$55,792	\$855,792
FY19	\$830,000	\$28,956	\$858,956
	\$12,570,000	\$1,540,560	\$14,110,560

The following payment table and chart detail general obligation expenditures over the life of this debt:

Fiscal Year	Principal	Interest	Total
FY00	\$500,000	\$330,723	\$830,723
FY01	\$950,000	\$537,862	\$1,487,862
FY02	\$655,000	\$539,123	\$1,194,123
FY03	\$675,000	\$513,195	\$1,188,195
FY04	\$700,000	\$486,258	\$1,186,258
FY05	\$735,000	\$458,057	\$1,193,057
FY06	\$780,000	\$422,043	\$1,202,043
FY07	\$815,000	\$383,823	\$1,198,823
FY08	\$860,000	\$345,388	\$1,205,388
FY09	\$5,905,000	\$375,486	\$6,280,486
	\$12,575,000	\$4,391,955	\$16,966,955

Story County's general obligation bond rating, assigned by Moody's Investors Service, is Aa1. Story County follows the Constitution of the State of Iowa, which limits the amount of general obligation debt that counties can issue to five percent of the assessed value of property within the county's corporate limits. The valuation used for the FY11 debt limit is \$5,763,866,774. Story County's outstanding general obligation debt is significantly below its constitutional debt limit of \$288 million.

Debt Service Fund Statement

	Actual FY07	Actual FY08	Actual FY09	Adopted FY10	Adopted FY11
Revenues / Other Sources					
Taxes Levied on Property	1,176,036	1,174,796	1,177,786	2,184,133	1,883,442
Less: Unc. Del. Tax-Levy Yr	8,491	5,477	691		
Less: Credits to Taxpayers	29,738	27,572	26,999	27,295	27,100
Net Current Property Tax	1,137,807	1,141,747	1,150,096	2,156,838	1,856,342
Delinquent Property Tax	168	277	76	200	900
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues	15,950	15,299	14,828	25,692	19,910
Intergovernmental	30,307	28,122	27,543	27,837	28,015
Licenses & Permits					
Charges for Services					
Use of Money & Property	15,341	86,527	17,902	110,000	7,000
Miscellaneous					
Subtotal Revenues	1,199,573	1,271,972	1,210,445	2,320,567	1,912,167
Other Financing Sources:					
Gen. Long-Term Debt Proceeds			5,031,126		
Operating Transfers					
Proceeds of Fixed Asset Sales					
Total Available Resources	<u>1,199,573</u>	<u>1,271,972</u>	<u>6,241,571</u>	<u>2,320,567</u>	<u>1,912,167</u>
Expenditures / Other Uses					
Public Safety & Legal Services					
Physical Health & Social Services					
Mental Health, MR & DD					
County Environment & Education					
Roads & Transportation					
Government Services to Residents					
Administration					
Non Program Current					
Debt Service	1,200,123	1,204,688	6,308,990	2,327,430	1,923,683
Capital Projects					
Subtotal Expenditures	1,200,123	1,204,688	6,308,990	2,327,430	1,923,683
Other Financing Uses:					
Operating Transfers					
Total Expenditures / Other Uses	<u>1,200,123</u>	<u>1,204,688</u>	<u>6,308,990</u>	<u>2,327,430</u>	<u>1,923,683</u>
Beg Fund Bal - July 1	54,284	53,735	121,019	53,600	60,529
Fund Balance-Reserved	53,734	121,019	53,600	46,737	49,013
Fund Balance-Unreserved/Designated					
Fund Balance-Unreserved/Undesignated					
End Fund Bal - June 30	53,734	121,019	53,600	46,737	49,013
Net Fund Balance Increase/(Decrease)	(550)	67,284	(67,419)	(6,863)	(11,516)

Story County ADOPTED BUDGET SUMMARY

						TOTALS				
		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2010/2011 (F)	Re-estimated 2009/2010 (G)	Actual 2008/2009 (H)	
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	13,588,099	5,129,925		1,883,442		20,601,466	20,051,672	18,313,271	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0				0	0	9,783	2
Less: Credits to Taxpayers	3	248,545	129,100		27,100		404,745	438,446	448,004	3
Net Current Property Taxes	4	13,339,554	5,000,825		1,856,342		20,196,721	19,613,226	17,855,484	4
Delinquent Property Tax Revenue	5	5,900	3,300		900		10,100	10,651	1,113	5
Penalties, Interest & Costs on Taxes	6	59,800					59,800	61,100	163,323	6
Other County Taxes/TIF Tax Revenues	7	171,222	1,886,778	0	19,910	0	2,077,910	2,186,236	2,421,054	7
Intergovernmental	8	1,523,027	8,686,040	0	28,015	0	10,237,082	10,194,240	10,908,253	8
Licenses & Permits	9	18,000	15,500				33,500	72,750	44,754	9
Charges for Service	10	1,373,110	268,750				1,641,860	1,679,030	1,631,623	10
Use of Money & Property	11	143,122	104,000		7,000		254,122	404,522	588,508	11
Miscellaneous	12	114,695	130,250				244,945	311,719	767,916	12
Subtotal Revenues	13	16,748,430	16,095,443	0	1,912,167	0	34,756,040	34,533,474	34,382,028	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0	5,300,000	5,031,126	14
Operating Transfers In	15	0	2,025,000	50,000	0	0	2,075,000	2,000,000	2,325,000	15
Proceeds of Fixed Asset Sales	16	0	5,000				5,000	7,326	7,955	16
Total Revenues & Other Sources	17	16,748,430	18,125,443	50,000	1,912,167	0	36,836,040	41,840,800	41,746,109	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	7,489,150	1,916,264			0	9,405,414	8,812,799	8,826,745	18
Physical Health and Social Services	19	2,138,022	14,099			0	2,152,121	1,924,867	1,930,406	19
Mental Health, MR & DD	20	0	8,721,375			0	8,721,375	8,715,388	9,138,685	20
County Environment and Education	21	1,253,304	1,201,525			0	2,454,829	2,918,872	2,641,469	21
Roads & Transportation	22	0	5,090,500			0	5,090,500	5,055,994	5,128,416	22
Government Services to Residents	23	1,124,007	62,700			0	1,186,707	1,108,636	1,297,805	23
Administration	24	4,593,041	0			0	4,593,041	4,321,998	4,206,585	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		1,923,683	0	1,923,683	2,212,840	6,308,990	26
Capital Projects	27	14,000	670,000	3,911,000		0	4,595,000	2,916,000	2,956,700	27
Subtotal Expenditures	28	16,611,524	17,676,463	3,911,000	1,923,683	0	40,122,670	37,987,394	42,435,801	28
Other Financing Uses:										
Operating Transfers Out	29	475,000	1,600,000	0	0	0	2,075,000	2,000,000	2,325,000	29
Refunded Debt/Payments to Escrow	30	0	0				0		0	30
Total Expenditures & Other Uses	31	17,086,524	19,276,463	3,911,000	1,923,683	0	42,197,670	39,987,394	44,760,801	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	(338,094)	(1,151,020)	(3,861,000)	(11,516)	0	(5,361,630)	1,853,406	(3,014,692)	32
Beginning Fund Balance - July 1,	33	3,924,691	3,484,164	3,992,209	60,529	0	11,461,593	9,608,187	12,622,879	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0		0	34
Fund Balance - Reserved	35	518,194	0		49,013		567,207	617,738	588,926	35
Fund Balance - Unreserved/Designated	36	105,000	103,832	131,209			340,041	4,228,340	659,158	36
Fund Balance - Unreserved/Undesignated	37	2,963,403	2,229,312	0	0	0	5,192,715	6,615,515	8,360,103	37
Total Ending Fund Balance - June 30,	38	3,586,597	2,333,144	131,209	49,013	0	6,099,963	11,416,593	9,608,187	38
Proposed tax rate per \$1,000 valuation for County purposes: 5.65622 urban areas; 8.81268 rural areas; Any special district rates excluded.										
This line and the next line reserved for notes:										

Story County Financial Policies

Overview

Story County adopted Financial Reporting Policies in 2002 in order to comply with the Government Accounting Standards Board (GASB) Statement #34. The policies were amended in 2008 and updated again this year. The following policies were adopted by the Board of Supervisors on April 28, 2009.

Accounting, Auditing, and Financial Reporting Policies

Story County will maintain an accounting system that will enable full compliance with fund accounting as determined by Iowa law.

Story County will obtain an annual audit of its financial statements in accordance with General Accepted Auditing Standards (GAAS) from an independent auditing firm, which is periodically selected on a competitive basis.

Story 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 Auditor's office, and reviewed on a periodic basis.

Story County will report all major categories of capital assets that have an estimated life of three years or more, and a historical cost of \$5,000 or more. Individual assets with an initial cost of \$500 or more will be maintained on an inventory list for public accountability and insurance purposes.

Deletion of a capital asset requires the written approval of the applicable department head or elected official, and the information forwarded to the Auditor's office for removal from the inventory list. This departmental inventory information will be reported annually to the Board of Supervisors.

A physical sampling of Story County's inventory with a cost threshold of \$500 will be done on an annual basis at the discretion of the Auditor's office.

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, and debt service. The revenues within each of these funds should be sufficient to support expenditures without significant use of the respective fund balance.

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.

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.

Story County will budget the maximum amount available to allow transfer of dollars from the rural fund and general fund to the secondary road fund.

Story County will establish an annual secondary road construction plan. The plan which 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.

Story County will maintain general fund balance at a level determined as sufficient to provide working capital for general governmental operations. The goal is to have approximately 25% of general fund annual expenditures.

Story 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 will be expected to maintain revenue sufficient to cover all direct and indirect costs.

Revenue and Expenditure Policies

Story County will endeavor to maintain diversified and stable revenue sources. Sources include interest income, intergovernmental grants, licenses, permits, 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.

Story County will not use one-time revenues for on-going annual operating expenditures. Story County will not budget a revenue source considered unpredictable.

All revenues in the form of checks payable to Story 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 (5) work days.

Purchases of \$5,000 or more that are in addition to a purchase anticipated during the budget process will be acknowledged in a public Board of Supervisor meeting session.

Contracts entered into on behalf of Story 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 Story County's Board of Health and Conservation.

Story County may use appropriate funding to provide non-alcoholic beverages and/or food for participants when hosting official meetings or training sessions pertinent to County business.

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

Story 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.

Story 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 Story County, and externally by the financial advisor to determine net present value benefits.

Story County will file an annual report for continuing disclosure, as well as report any material events on a periodic basis.

Story County will be in compliance with all Federal tax law provisions involving debt issuance.

Glossary of Terms

28E: Chapter 28E of the *Code of Iowa* provides the legal mechanism for state and local governments in Iowa to provide joint services and facilities with one another. Any public agency in Iowa may enter into an agreement with one or more public or private agencies for joint or co-operative action, including the creation of a separate entity to carry out the purpose of the agreement. 28E agreements must be filed with the Secretary of State and recorded with the county recorder.

Ad Valorem Tax: A tax based on the value of real estate or personal property. *Ad valorem* is Latin for “according to value.”

Accrual Basis: A basis of accounting where debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or expended.

Appropriation: An authorization made by the Board of Supervisors (BOS) which permits the County to incur obligations and to make expenditures.

Appropriation Resolution: The official enactment by the Board of Supervisors (BOS) to establish legal authority for County officials to obligate and expend resources.

Assessed Valuation: A value that is established for real property as a basis for levying property taxes. Value of a property is determined by the City or County Assessor. Sale price of the property (or comparable properties) and availability or unavailability of purchasers are taken into account. If the Assessor cannot readily determine market value based on sale price, other approved appraisal methods are used. The exceptions are agricultural land and utilities. The assessed value of agricultural land is based on productivity. Productivity is determined by a five-year productivity study in each county based on actual crop yields, prices and expenses, and the resulting formula reflects the average net income per acre for five years. Utilities are assessed centrally by the Iowa Department of Revenue.

Assessment Year: The assessment year commences January 1 of each calendar year. Assessors have from January 1 to April 15 to complete assessments and to notify taxpayers. The valuation of property determined as of January 1 of the assessment year is for taxes due and payable in the fiscal year beginning July 1 of the following calendar year, i.e., 18 months after the January assessment date. Thus, a building added during the 2007 calendar year will first be assessed for taxation and placed on the property tax rolls on January 1, 2008, and will have taxes levied upon it which are due and payable in the fiscal year beginning July 1, 2009.

Asset: Any possession that has value in an exchange.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various county services.

Budget Amendment: A legal procedure utilized by the Board of Supervisors (BOS) to revise a budgeted service area appropriation or revenue. The *Code of Iowa* also requires BOS approval through the adoption of a resolution for any interdepartmental or inter-fund adjustments.

Capital Assets: Land, buildings, building improvements, and all other tangible or intangible assets that are used in county operations and that have initial useful lives extending beyond a single reporting period.

Cash Basis: A basis of accounting where transactions are recorded when cash is either received or expended for goods and services. The annual county budget is prepared on a cash basis in conformance with the rules and regulations established by the *Code of Iowa*.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule. Also known as retirement of debt.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disbursement: Payment for goods and services in cash or by check.

Encumbrance: An encumbrance is an anticipated expenditure, or funds restricted for anticipated expenditures, such as for outstanding purchase orders. An encumbrance represents a commitment; it is not an expenditure.

Expenditure: Decreases in net current financial resources. Expenditures include disbursements and accruals of the current period. Expenditures do not include encumbrances.

Expenses: Decreases in net total assets. Expenses represent the cost of operations incurred during the current period regardless of the timing of the related disbursements.

Farm-to-Market: An identifier for a roadway designated by the Iowa Transportation Commission to be part of the statewide highway system; normally associated as a two-lane roadway in rural areas, they are also located in urban areas and can be a 4- or 6-lane divided roadway. See also "Secondary Roads."

Fiscal Year: The twelve-month period beginning July 1 and ending on the following June 30.

Fixed Assets: Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Time Equivalent (FTE): A position equivalent to working 2,080 hours in a year.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in governmental accounting are as follows: general, special revenue, debt service, capital project, enterprise, trust and agency, internal service, and special assessment.

Fund Balance: The difference between assets and liabilities.

General County Services: The services which are primarily intended to benefit all residents of a county, including secondary road services, but excluding services financed by other statutory funds.

General Fund: The chief operating fund of the county. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. From this fund are paid the general operating expenses, the fixed charges, and the capital improvement costs that are not paid from other funds.

General Obligation Bond: A negotiable bond issued by a county and payable from the levy of *ad valorem* taxes on all taxable property within the county through its debt service fund which is required to be established by *Code of Iowa* §331.430.

Generally Accepted Accounting Principles (GAAP): These are the uniform minimum standards for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

Governmental Accounting Standards Board (GASB): GASB is an independent, private-sector, not-for-profit organization that establishes and improves standards of financial accounting and reporting. Governments and the accounting industry recognize the GASB as the official source of generally accepted accounting principles (GAAP) for state and local governments.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the grantee.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

Liability: A financial obligation, or the cash outlay that must be made at a specific time to satisfy the contractual terms of such an obligation.

Line-Item Budget: A budget that lists each expenditure account (salary, materials, telephone service, travel, etc.) separately along with the dollar amount budgeted for each specified category.

Local Option Sales Tax: In Iowa, a local option sales tax (LOST) is imposed on the same basis as the state sales and services tax and is not to exceed 1.0%. The tax may not be imposed on the sale of property or any service not taxed by the state. A LOST is approved via referendum by voters within a jurisdiction and must achieve a simple majority to pass. The local option sales tax collected within a county is placed in a special distribution fund. The fund is distributed on the basis of population (75.0%) and property tax levies (25.0%). Cities and counties may use the funds for any lawful purpose of the city or county, including property tax relief and bond collateral.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

MH-DD Fund: The Mental Health and Development Disabilities Fund is a special revenue fund to account for mental health, mental retardation, and developmentally disabled program costs.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or are “measurable” and “available for expenditure.” Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

PRN: From the Latin *pro re nata* meaning “as needed.” In Story County, it is used to describe temporary staff in the Community Life Program.

Property Taxes: Taxes levied according to the property’s taxable value and tax rate.

Reserve: An account used to indicate that a portion of a fund’s balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue: Funds received as income including tax payments, grants, fees for service, receipts from other governments, shared revenues and interest income.

Road Use Tax Fund: The major funding source for the construction, maintenance, and supervision of Iowa's highways is the Road Use Tax Fund (RUTF). The RUTF was established in 1949. The RUTF is governed by Article VII, Section 8, of the Iowa Constitution and *Code of Iowa* chapter 312. It is funded primarily through motor vehicle fuel and use taxes, and motor vehicle registration and title fees.

Rollback: Rollback is the common name for statewide limitations on the annual growth of property assessments. Each November, the Iowa Department of Revenue certifies the limitation percentages to the county auditors. The rollback percentage is multiplied by the actual (assessed) value to obtain the value of the property that is subject to taxation.

Rural Services Fund: This is a special revenue fund for county services which primarily benefit residents in the unincorporated areas.

Rural Services: The services which are primarily intended to benefit those persons residing in the county outside of incorporated city areas, including secondary roads services, but excluding services financed by other statutory funds.

Secondary Roads: The roads under county jurisdiction. Secondary roads, which include farm-to-market roads, make up more than 75 percent of the total roadway miles in Iowa.

Secondary Roads Services: The services related to secondary road construction and maintenance, excluding debt service and services financed by other statutory funds.

Special Revenue Fund: A fund utilized to account for revenues derived from specific sources that are restricted to expenditures for specified purposes.

Taxable Valuation: This is equal to a property's assessed valuation multiplied by the rollback percentage (if any) less any applied tax credits, exemptions and abatements.

Tax Increment Financing: Tax increment financing (TIF) is a mechanism, most commonly used in Iowa by incorporated cities, to reallocate property tax revenue growth within a designated area to public improvement projects and/or economic development.

Tax Rate: Local governments that have statutory authority to certify property taxes for budgeted expenditures are required to certify to the county auditor their taxes to be levied and collected by the county. Tax rates are expressed in dollars and cents per \$1,000 of taxable valuation.

Acronyms

ASSET	Analysis of Social Services Evaluation Team
BOS	Board of Supervisors
CAFR	Comprehensive Annual Financial Report
CLP	Community Life Program
DD	Developmentally Disabled
E911	Enhanced 911
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Practices
GAAS	Generally Accepted Auditing Standards
GASB	Governmental Accounting Standards Board
GIS	Geographic Information System
GO	General Obligation
HIRTA	Heart of Iowa Regional Transit Agency
HOINT	Heart of Iowa Nature Trail
IRVM	Integrated Roadside Vegetation Management
ISU	Iowa State University
IT	Information Technology
LOST	Local Option Sales Tax
MAPS	Mapping and Policy Support
MH – DD	Mental Health and Developmentally Disabled
MICA	Mid-Iowa Community Action, Inc.
MR	Mental Retardation
PRN	<i>Pro Re Nata</i> (see Glossary)
P&Z	Planning and Zoning
REAP	Resource Enhancement and Protection
RUTF	Road Use Tax Fund
SCCB	Story County Conservation Board
TIF	Tax Increment Financing

This budget document is designed to provide readers with a general overview of Story County and its budget as a policy document, financial and operations guide, and communication tool. Any questions can be forwarded to:

Story County Auditor's Office
900 6th Street
Nevada, IA 50201
515-382-7210
www.storycounty.com/auditor