

County of Story, Iowa

Fiscal Year 2014

Proposed Budget



**Board of Supervisors**

Rick Sanders, Chairperson

Wayne Clinton, Supervisor

Paul Toot, Supervisor

Prepared by Story County Auditor's Office

Lucy Martin, Auditor

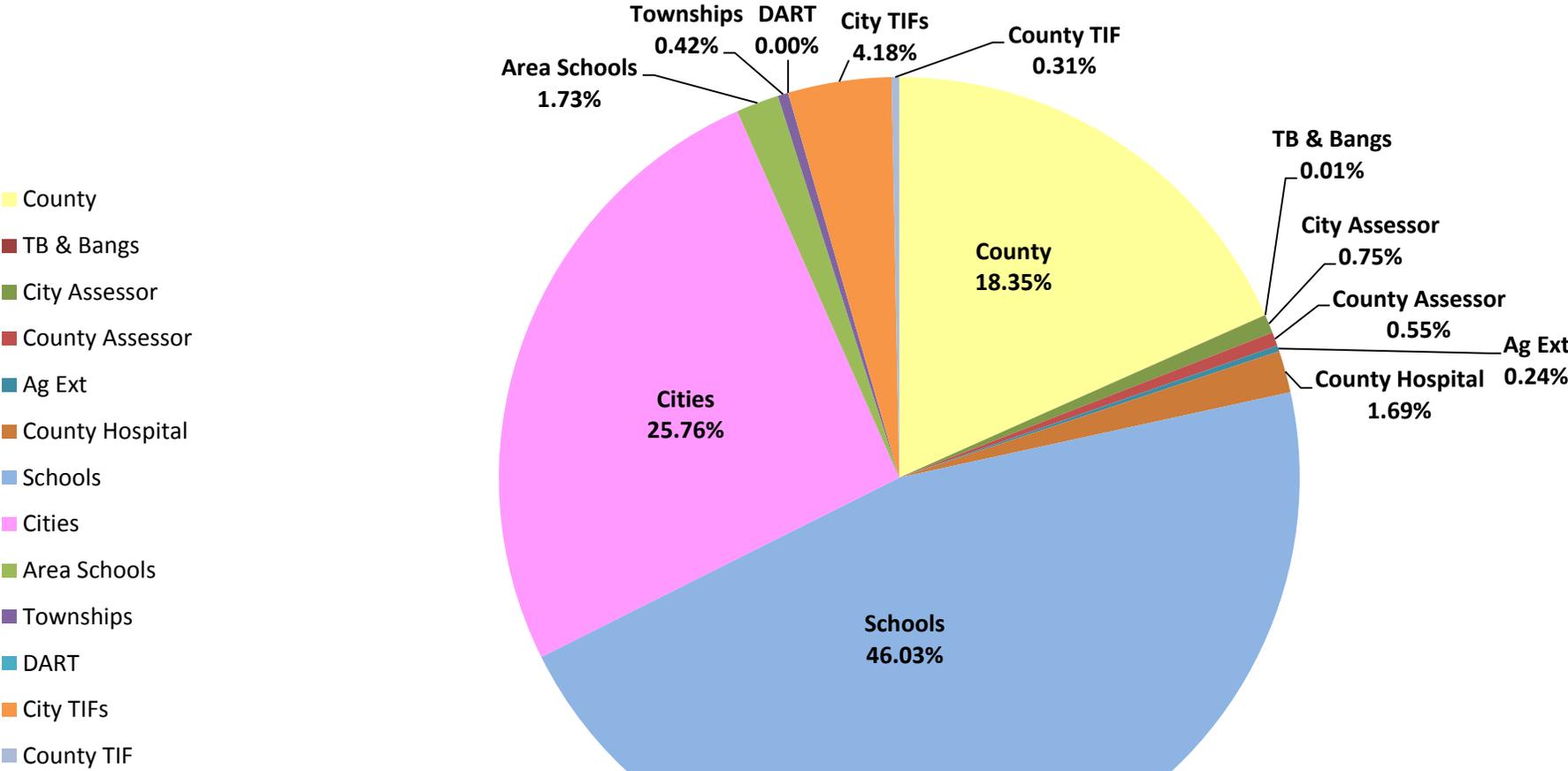
Lisa Markley, Assistant Auditor

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<u>DEPARTMENT</u>	<u>DEPARTMENT HEAD/ ELECTED OFFICIAL</u>	<u>PROPOSED SALARY (FY14)</u>
Animal Control	Sue McCaskey	\$55,027
Attorney	Stephen Holmes	\$115,752
Auditor	Lucy Martin	\$65,002
Board of Health - Environmental Health	Margaret Jaynes	\$59,000
Board of Supervisors	Rick Sanders	\$65,757 (chair)
	Wayne Clinton	\$64,757
	Paul Toot	\$64,757
Community Life Program (CLP)	Ron Christensen - Interim	\$79,231
Community Services	Deb Schildroth	\$75,183
Conservation Board	Mike Cox	\$75,753
Countywide Services	Rick Sanders	
	Wayne Clinton	
	Paul Toot	
Department Human Services	Pat Penning	
Facilities Manager (inc Human Services/Justice Ctr)	Cal Pearson - Interim	\$77,236
General Betterment (40% Local Option Sales Tax)	Rick Sanders	
	Wayne Clinton	
	Paul Toot	
Information Technology	Barbara Steinback	\$88,434
Intergrated Roadside Vegetation Mgmt (IRVM)	Joe Kooiker	\$47,193
	DH - Mike Cox	
Juvenile Court Services	Shirley Faircloth	
Mental Health	Deb Schildroth	
Planning & Development	Leanne Harter	\$64,975
Recorder	Sue VandeKamp	\$65,002
Secondary Roads	Darren Moon	\$92,710
Sheriff	Paul Fitzgerald	\$105,488
Treasurer	Renee Twedt	\$65,002
Veteran Affairs	Brett McLain	\$53,622

# FY '13 Tax Askings



**TAX DOLLARS, VALUATIONS & LEVY RATES**

<b>FISCAL YEAR 2014</b>			
	DOLLARS	VALUATION	RATE
<b>A. Countywide Levies:</b>		3,710,609,398	
General Basic	12,987,133		3.50000
General Supplemental	2,550,000		0.68722
<i>Emerg Mgmt Dollars Inc. Above</i>	<i>194,940</i>		
County Services Fund	3,066,575		0.82643
Debt Service	1,895,000	3,868,587,381	0.48984
<b>Subtotal Countywide (A)</b>	20,498,708		5.50350
<b>B. All Rural Services Only Levies:</b>		807,183,979	
Rural Services Basic	2,564,698		3.17734
<b>GRAND TOTAL (A &amp; B)</b>	23,063,406		8.68084

<b>FISCAL YEAR 2013</b>			
	DOLLARS	VALUATION	RATE
<b>A. Countywide Levies:</b>		3,531,531,855	
General Basic	12,360,361		3.50000
General Supplemental	2,266,501		0.64179
MH-DD Services Fund	3,066,575		0.86834
Debt Service	1,919,023	3,702,940,861	0.51824
<b>Subtotal Countywide (A)</b>	19,612,460		5.52837
<b>B. All Rural Services Only Levies:</b>		755,349,724	
Rural Services Basic	2,400,000		3.17734
<b>GRAND TOTAL (A &amp; B)</b>	22,012,460		8.70571

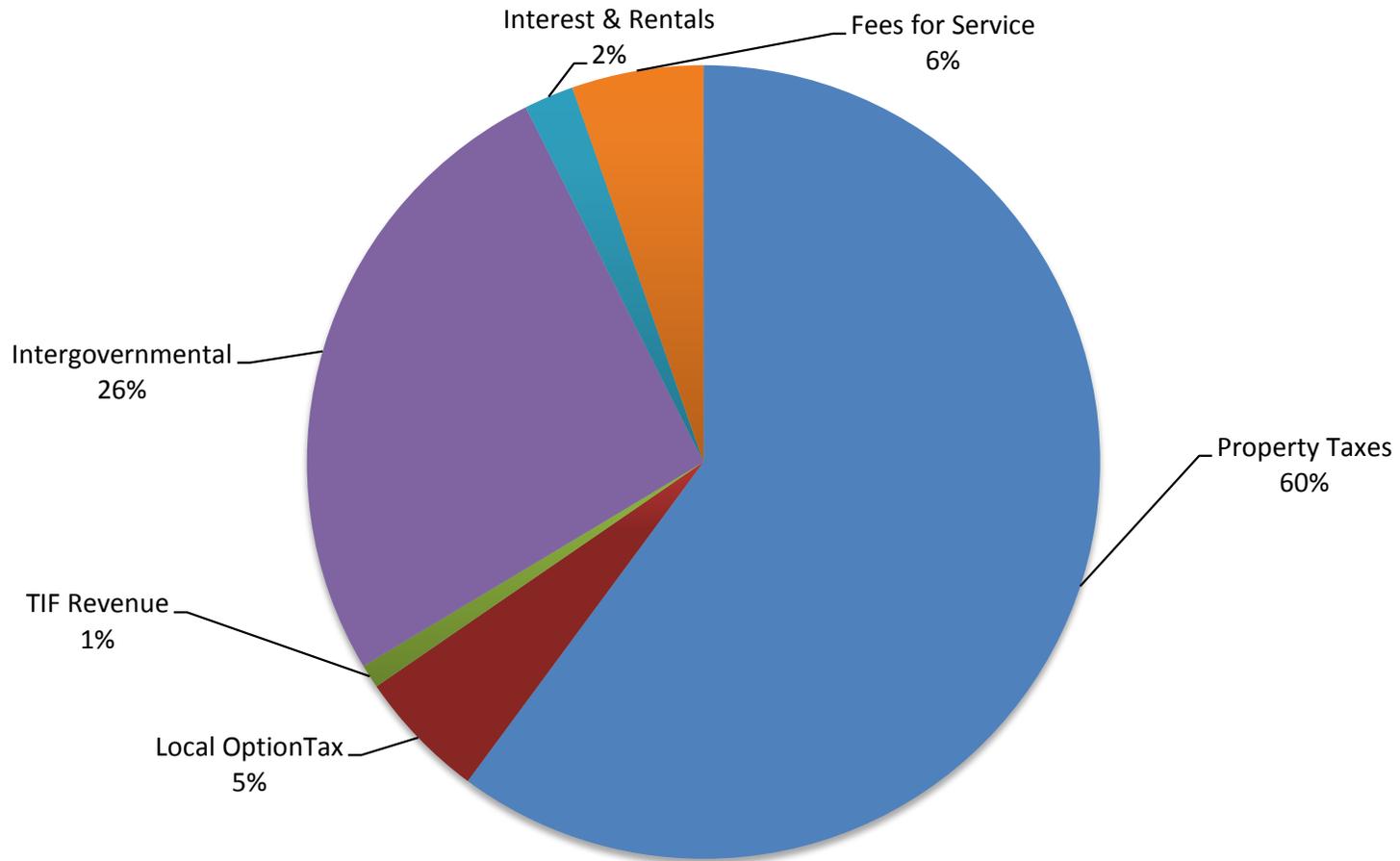
Story County PROPOSED BUDGET SUMMARY

							TOTALS			
		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2013/2014 (F)	Re-estimated 2012/2013 (G)	Actual 2011/2012 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	15,407,274	5,554,465		1,879,797		22,841,536	21,789,107	20,808,136	1
Less: Uncollected Delinquent Taxes - Levy Year	2						0		70,350	2
Less: Credits to Taxpayers	3	305,284	145,972		40,081		491,337	491,337	390,176	3
Net Current Property Taxes	4	15,101,990	5,408,493		1,839,716		22,350,199	21,297,770	20,347,610	4
Delinquent Property Tax Revenue	5	1,700	600		500		2,800	2,800	(4,139)	5
Penalties, Interest & Costs on Taxes	6	53,000					53,000	84,023	148,284	6
Other County Taxes/TIF Tax Revenues	7	176,659	2,453,794	0	19,283	0	2,649,736	2,552,826	2,278,229	7
Intergovernmental	8	2,043,170	7,650,079	152,231	40,757	0	9,886,237	8,031,222	13,392,528	8
Licenses & Permits	9	19,870	20,000				39,870	39,750	61,089	9
Charges for Service	10	1,594,010	393,860				1,987,870	1,884,030	1,790,400	10
Use of Money & Property	11	78,720	92,850		650		172,220	183,450	190,350	11
Miscellaneous	12	328,560	221,485	42,769			592,814	702,632	565,789	12
<b>Subtotal Revenues</b>	13	19,397,679	16,241,161	195,000	1,900,906	0	37,734,746	34,778,503	38,770,140	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0	3,185,000		14
Operating Transfers In	15	0	2,307,000		0	0	2,307,000	3,095,000	3,139,000	15
Proceeds of Fixed Asset Sales	16	0							98,980	16
Total Revenues & Other Sources	17	19,397,679	18,548,161	195,000	1,900,906	0	40,041,746	41,058,503	42,008,120	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18	8,255,808	1,942,550			0	10,198,358	9,996,088	9,376,718	18
Physical Health and Social Services	19	2,262,885	15,002			0	2,277,887	2,199,697	2,099,488	19
Mental Health, MR & DD	20	801,200	5,988,052			0	6,789,252	6,279,265	11,027,238	20
County Environment and Education	21	1,499,525	1,369,460			0	2,868,985	2,644,565	2,548,652	21
Roads & Transportation	22	0	5,513,200			0	5,513,200	5,491,930	5,365,977	22
Government Services to Residents	23	1,143,502	62,700			0	1,206,202	1,317,530	1,093,488	23
Administration	24	4,954,159	1,500			0	4,955,659	4,792,030	4,274,578	24
Nonprogram Current	25		0			0	0	0	0	25
Debt Service	26		335,868		1,912,533	0	2,248,401	2,290,577	1,922,142	26
Capital Projects	27	52,300	776,210	473,000		0	1,301,510	3,925,098	1,843,887	27
<b>Subtotal Expenditures</b>	28	18,969,379	16,004,542	473,000	1,912,533	0	37,359,454	38,936,780	39,552,168	28
Other Financing Uses:										
Operating Transfers Out	29	469,000	1,838,000			0	2,307,000	3,095,000	3,139,000	29
Refunded Debt/Payments to Escrow	30						0			30
<b>Total Expenditures &amp; Other Uses</b>	31	19,438,379	17,842,542	473,000	1,912,533	0	39,666,454	42,031,780	42,691,168	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	(40,700)	705,619	(278,000)	(11,627)	0	375,292	(973,277)	(683,048)	32
Beginning Fund Balance - July 1,	33	4,502,382	3,810,670	421,429	53,239	0	8,787,720	9,760,997	10,444,045	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34						0		0	34
Fund Balance - NonSpendable	35	0	0				0			35
Fund Balance - Restricted	36	421,491	40,139		41,612		503,242	540,242	1,316,076	36
Fund Balance - Committed	37	0	0				0	0	0	37
Fund Balance - Assigned	38	250,000	698,689	141,163	0		1,089,852	3,007,978	690,621	38
Fund Balance - Unassigned	39	3,790,191	3,777,461	2,266	0	0	7,569,918	5,239,500	7,754,300	39
<b>Total Ending Fund Balance - June 30,</b>	40	4,461,682	4,516,289	143,429	41,612	0	9,163,012	8,787,720	9,760,997	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.50349 urban areas; 8.68083 rural areas; Any special district rates excluded.

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# STORY COUNTY FY14 REVENUES

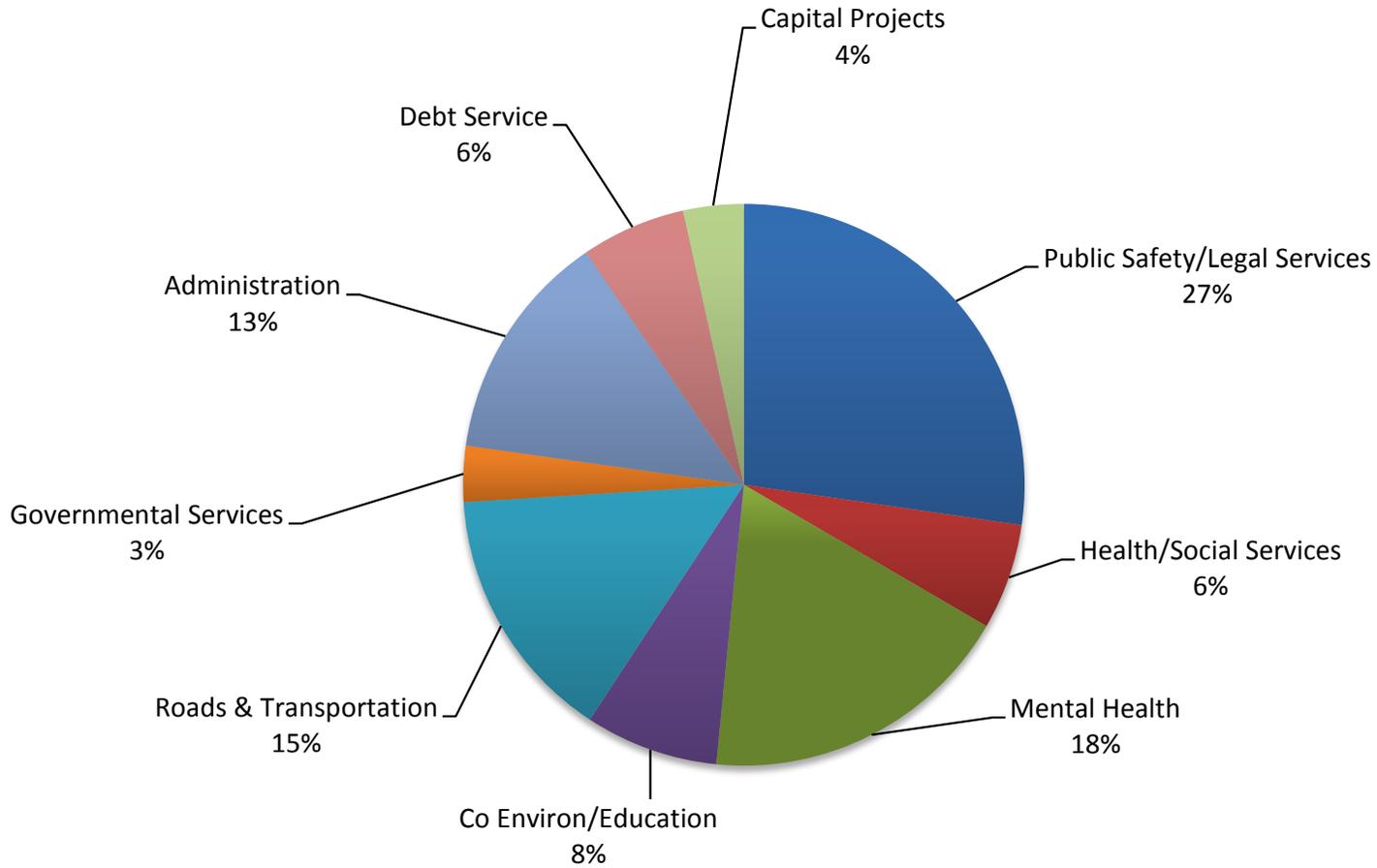


By State of Iowa Defined source codes

## REVENUES

	<b>FY14 Revenue</b>	<b>FY13 Revenue</b>
PROPERTY TAXES:	22,841,536	21,840,891
OTHER COUNTY TAXES	2,365,061	2,255,603
DEPARTMENTAL:		
Animal Control	35,800	35,800
Attorney	369,060	229,060
Auditor	116,650	32,550
Board of Health-Environmental Health	49,770	47,310
Community Life Program	2,118,000	1,452,000
Community Services	6,300	6,300
Conservation	326,350	302,700
Countywide Services	2,204,204	2,899,757
Department of Human Services	96,860	96,850
Engineer-Secondary Roads	5,790,520	5,444,650
Facilities Management	1,200	1,200
Information Technology	9,600	9,600
IRVM	40,975	19,300
Juvenile Court Services	12,000	12,000
Mental Health	1,201,780	3,840,200
Planning & Development	25,350	23,330
Recorder	596,600	478,600
Sheriff	1,182,830	1,157,940
Treasurer	641,100	583,600
Veterans Affairs	<u>10,200</u>	<u>10,200</u>
TOTALS	40,041,746	40,779,441

# STORY COUNTY FY14 EXPENDITURES



By State of Iowa Defined Service Areas

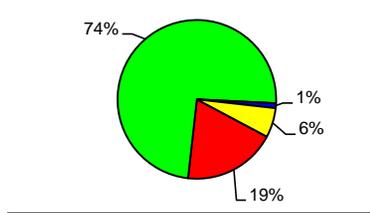
## EXPENDITURES

	FY14 Personnel	FY14 Operating	FY14 Total	FY13 Personnel	FY13 Operating	FY13 Total
Animal Control	246,945	71,000	317,945	208,000	69,300	277,300
Attorney	1,828,402	95,450	1,923,852	1,779,200	97,150	1,876,350
Auditor	630,804	213,450	844,254	667,030	207,705	874,735
Board of Health-Env. Health	226,950	41,765	268,715	203,500	36,770	240,270
Board of Supervisors	431,371	62,200	493,571	422,100	66,700	488,800
Community Life Program	3,324,100	766,800	4,090,900	4,075,600	781,625	4,857,225
Community Services	107,725	167,750	275,475	55,550	189,810	245,360
Conservation	955,465	510,020	1,465,485	930,900	497,610	1,428,510
Countywide Services	48,438	5,154,944	5,203,382	61,125	4,517,539	4,578,664
DHS Local Office	0	74,250	74,250	0	82,050	82,050
Engineer-Secondary Roads	2,414,400	3,508,800	5,923,200	2,365,500	3,442,750	5,808,250
Facilities Manager	468,600	168,505	637,105	460,500	170,805	631,305
General Betterment (40% L.O. Tax)	0	808,727	808,727	0	890,700	890,700
Human Services Center	233,450	204,350	437,800	228,800	212,500	441,300
IRVM	126,620	140,470	267,090	124,500	72,585	197,085
Information Technology	393,300	746,721	1,140,021	371,750	606,460	978,210
Justice Center Facilities	320,600	477,000	797,600	316,400	450,200	766,600
Juvenile Court Services	0	482,100	482,100	0	481,680	481,680
Mental Health	973,550	1,703,140	2,676,690	991,250	5,058,600	6,049,850
Planning & Development	230,200	40,750	270,950	240,900	25,680	266,580
Recorder	369,002	135,800	504,802	360,830	135,050	495,880
Sheriff	6,157,683	1,379,055	7,536,738	6,000,169	1,320,860	7,321,029
Treasurer	621,452	128,700	750,152	635,280	126,300	761,580
Veterans Affairs	134,750	33,900	168,650	132,150	33,955	166,105
<b>TOTALS</b>	<b>20,243,807</b>	<b>17,115,647</b>	<b>37,359,454</b>	<b>20,631,034</b>	<b>19,574,384</b>	<b>40,205,418</b>

*original budget*

# Fiscal Year 14

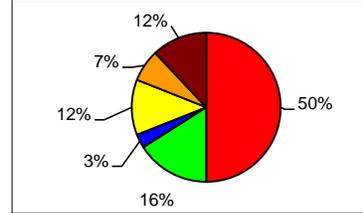
## PUBLIC SAFETY/LEGAL SVCS



**Funds: gen/supp/rural/spec rev**  
 Attorney  
 Sheriff  
 General County Betterment  
 Non Departmental

27%  
 19%  
 74%  
 1%  
 6%

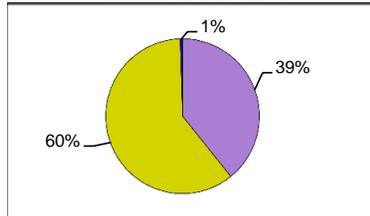
## HEALTH/SOCIAL SERVICES



**Funds: gen/supp**  
 Non Departmental  
 Juvenile Court  
 Department of Human Svcs  
 Community Services  
 Veterans Administration  
 Environmental Health

6%  
 50%  
 16%  
 3%  
 12%  
 7%  
 12%

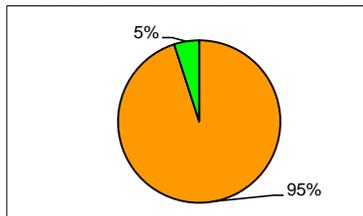
## MENTAL HEALTH



**Funds: mh-dd/gen/supp**  
 Mental Health Administration  
 Community Life Program (CLP)  
 Information Technology

18%  
 39%  
 60%  
 1%

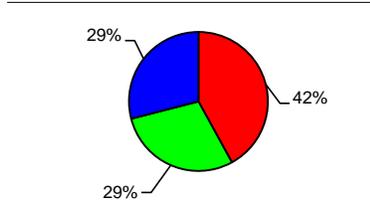
## ROADS & TRANSPORTATION



**Funds: rural/secondary roads**  
 County Engineer  
 General County Betterment

15%  
 95%  
 5%

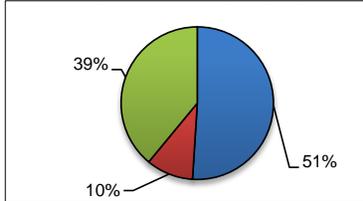
## GOV'T SVC TO RESIDENTS



**Funds: gen/supp/rural/spec rev**  
 Recorder  
 Treasurer - Auto  
 Auditor - Elections

3%  
 42%  
 29%  
 29%

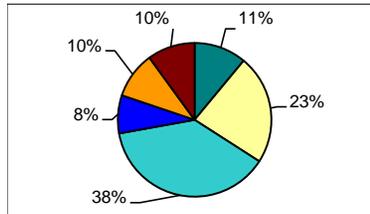
## CAPITAL PROJECTS



**Funds: cap proj/sec rds/conserv/TIF**  
 County Engineer  
 Conservation  
 Non Departmental

4%  
 51%  
 10%  
 39%

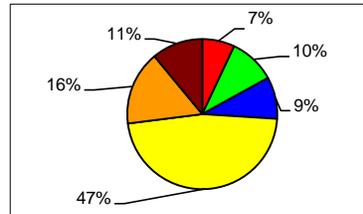
## ADMINISTRATION



**Funds: gen/supp/spec rev**  
 Non Departmental  
 Information Technology  
 Facilities Management  
 Treasurer - Tax  
 Auditor - Management  
 Board of Supervisors

13%  
 11%  
 23%  
 38%  
 8%  
 10%  
 10%

## ENVIRONMENT/EDUCATION



**Funds: gen/supp/rural/spec rev**  
 Non Departmental  
 Planning & Development  
 IRVM  
 Conservation  
 General County Betterment  
 Animal Control

8%  
 7%  
 10%  
 9%  
 47%  
 16%  
 11%

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



# Story County Expenses vs. Revenues (Budgeted)

## Fiscal Year 2008 – Fiscal Year 2014

