

County of Story, Iowa

Fiscal Year 2010
Adopted
Annual Budget

Board of Supervisors

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Prepared by Story County Auditor's Office

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March 2009

The fiscal year 2010 (FY10) 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.

Current economic conditions have had a significant impact on the FY10 budget. Revenues for FY09 were re-estimated due to decreases in investment interest, prisoner care, and fees for document recording. Additionally, state budget cuts modified the funding for Mental Health services.

The FY10 budget was developed with the following objectives for both long-range and short-term goals:

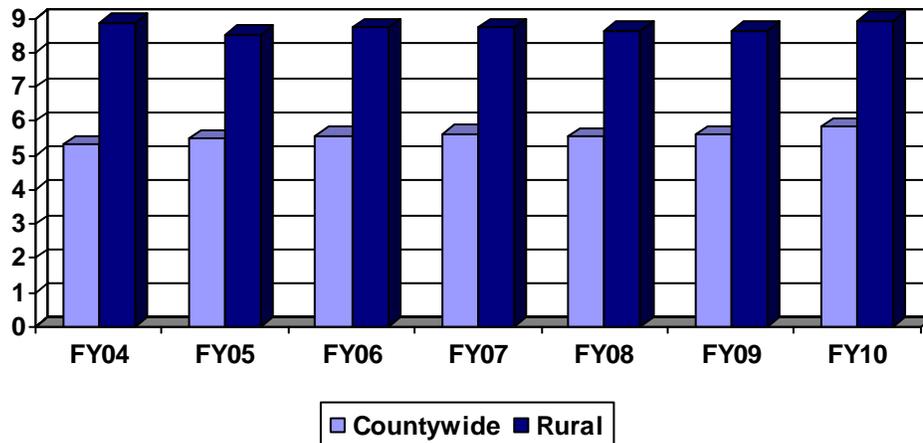
- Preserve levy rates from significant increases
- Continue current level of services with resources available
- Maintain salaries and benefits to reflect the value of employees and current economic conditions
- Maintain appropriate fund balances

Revenues for all governmental funds total \$33,969,332, which is an increase of \$842,060 or 2.5% from the FY09 adopted budget.

Expenditures for all government funds total \$40,347,932 which is an increase of \$2,704,962 or 7.2% from the FY09 adopted budget.

A consistent levy rate for Story County citizens has been a primary goal each budget year. The consolidated levy rate for FY10 is \$8.92165. This is a slight increase from the FY09 consolidated levy rate of \$8.6442. The increase is due primarily to the Debt Service levy, which is a direct result of the road improvement bonding undertaken in FY09.

The consolidated rate is comprised of two rates: the countywide levy and the rural services levy. The countywide rate increased from \$5.60260 in FY09 to \$5.83493 in FY10. The rural service levy rate increased from \$3.04160 in FY09 to \$3.08672 in FY10. The following graph illustrates the history of Story County's consistent rate:



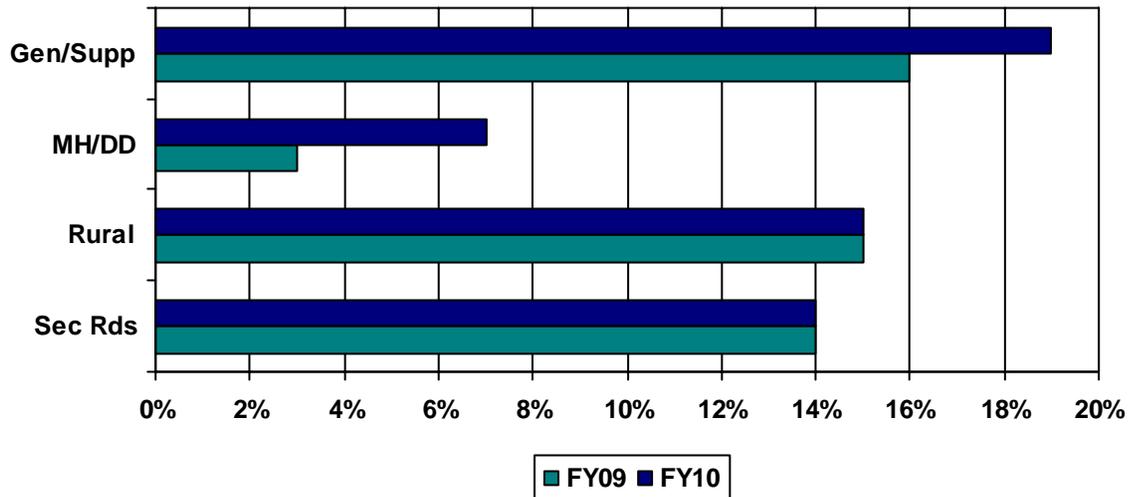
Story County has a policy of budgeting a 25% General Fund ending balance. The General Fund is the main operating fund for the County and is supported primarily through property taxes, with payable dates in September and March. A 25% ending fund balance allows the County to operate efficiently during the first quarter of the fiscal year. However, Story County is budgeting a 19% ending fund balance for FY10 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 FY10 ending fund balances are approximately 15% and 14% 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 FY09 ending fund balance at 3%, but had unexpected revenues exceeding \$300,000. The state also implemented across-the-board cuts during FY09 which affected the FY09 and FY10 budget. The fluctuation in state funding caused a corresponding fluctuation in ending fund balances. The estimated ending fund balance for FY10 is approximately 7%, though it is certain to change.

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

	FY09	FY10
General/Supplemental	16%	19%
MH/DD	3%	7%
Rural	15%	15%
Secondary Roads	14%	14%



Property valuation fluctuation continued in FY10 with increases in both the countywide and the rural service valuations. Countywide valuation increased from 2,976,349,976 in FY09 to 3,126,683,761 in FY10. Rural services valuation increased from 599,150,542 in FY09 to 630,390,214 in FY10.

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 FY10 and FY09 is as follows:

	FY10	FY09
Residential Property:	45.59%	44.08%
Agricultural Property:	93.86%	90.10%
Commercial Property:	100.00%	99.73%

Story County's taxable property consists of 52.3% residential property, 7.9% agricultural land and buildings, 31.8% commercial property, 5.2% industrial property, and 2.8% 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 \$400,000, a levy of \$.12793 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 \$2.5381 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 FY10 total \$213,173. This includes \$77,043 in Capital Projects for a potential roof replacement for the Administration Building. It also includes \$136,130 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 the same level of services as required by law and expected by residents. The county added no new programs or initiatives for FY10. Expenditures are increasing approximately 7% over FY09, primarily within Capital Projects and Debt Service due to the road improvement bonds issued in FY09.

Salaries for most Story County employees and department heads are budgeted at the same level as FY09. Employees covered under the Sheriff's bargaining unit and the Secondary Roads union will receive wage increases in FY10. Two-year salary schedules for these two groups were agreed upon during FY09 negotiations. Salaries for elected officials are budgeted based on the opinion of the compensation board. The compensation board recommended a 0% increase for all elected officials and their respective deputies. The recommendation eliminated a \$500 stipend for the Board of Supervisor Vice-Chairperson, but maintained the \$1,000 stipend for the Chairperson. Story County has continued its \$550 per month per employee flexible benefit 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.

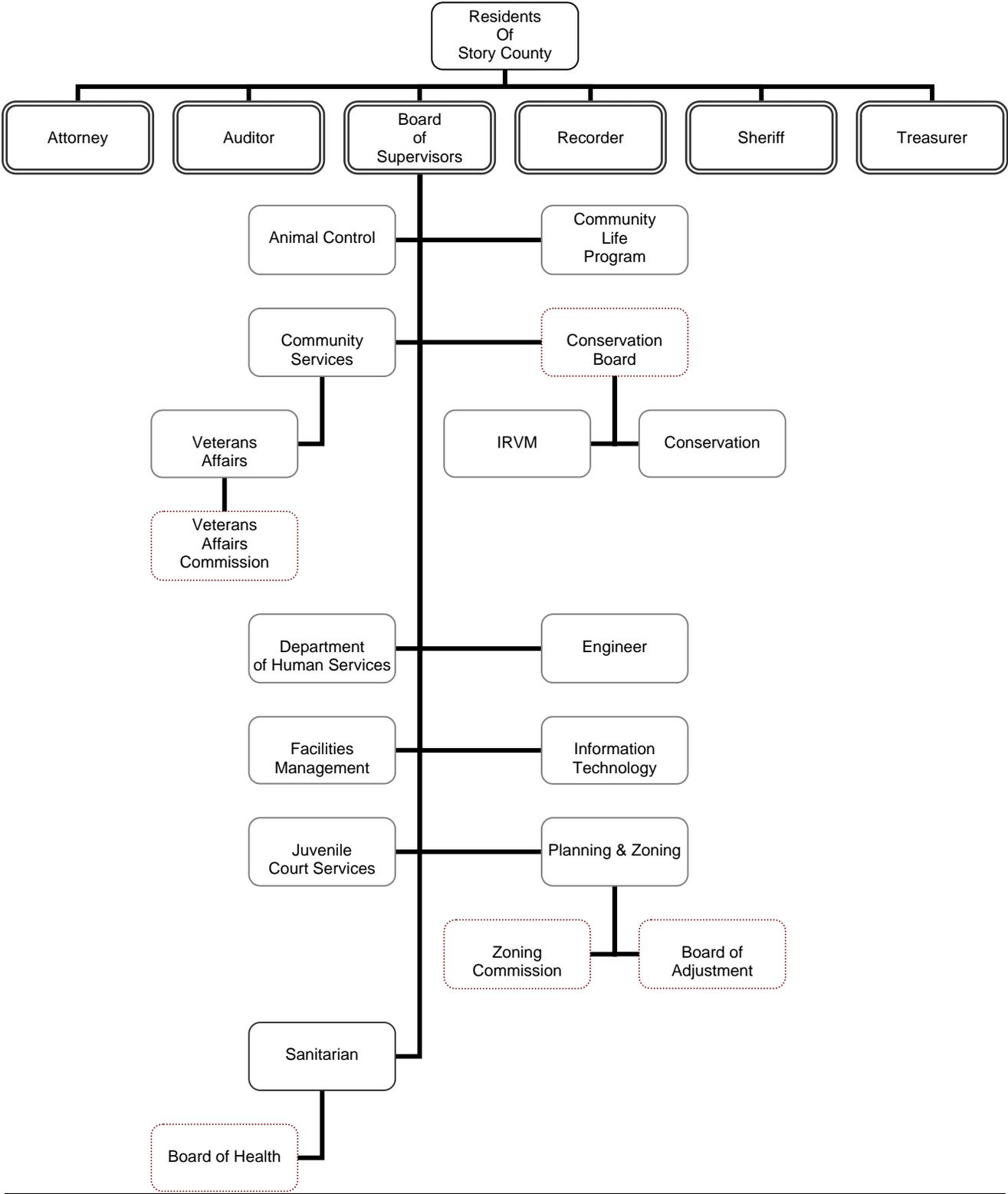
The Board of Supervisors acknowledges and appreciates the assistance of all department heads and elected officials, as well as the financial staff within the various departments for the preparation of the FY10 budget. The challenge of providing broad services to the residents of the county, and maintaining 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

79,981 (as of 2000 United States Census)

Other County Facts

Incorporated Cities	14
Townships	16
County hospitals	1
Acres of parks and natural areas	2,500
Secondary road miles	937
Drainage Districts	121
Taxable Valuation	\$3,126,683,761

General Obligation Bond Rating

Moody's—Aa2

Tax Rates and Fees

County Property Tax per \$1,000 Taxable Valuation – Urban Residents	\$5.83
County Property Tax per \$1,000 Taxable Valuation – Rural Residents	\$8.92
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.

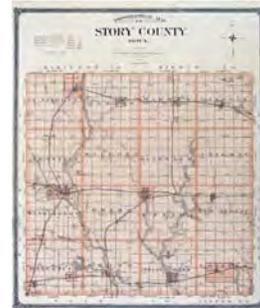
Named in 1853 for Supreme Court Justice Joseph Story, the first European settlers in the county were transplants from eastern Iowa, Indiana, New York, and Pennsylvania. Later, many Norwegians, Germans and Danes arrived directly from their native lands. A large population influx occurred during the 1850s. 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 79,981 residents as of the 2000 Census, Story County is the ninth most populous county in the state with a median age of 26.5. 71,114 people reside in its 14 incorporated cities and 8,867 live in rural areas. Its urban center is the city of Ames with a population of 50,731. From 1990 to 2000, Story County's population increased 7.7 percent. Iowa's population increased by 5.4 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 10,733 children attending 29 public schools in seven school districts in the county. There are 26,160 students enrolled in undergraduate, graduate or professional degree programs. Ninety-six percent of the county's adult population has a high school diploma and 48% have earned a bachelor's degree or higher.

Transportation

Each day in Story County, 45,498 employees go to work. Seventy-three percent of workers drive alone, 24 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. From May 15, 2009, to August 15, 2009, CyRide will be free to all passengers. Estimates show that if just 10% of the community takes advantage of the free bus service, 3.8 million pounds of greenhouse gases will be kept out of the atmosphere.

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 8.5 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 2009, the unemployment rate in the county is 3.7% as compared to the state-wide rate of 5.2%. 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 \$45,991 and the median family income is \$69,942.

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) 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

Lincolnway Energy, LLC, a dry mill fuel ethanol plant located in Nevada, is capable of producing 50 million gallons of ethanol a year. Lincolnway Energy is one of the first plants to utilize clean coal burning technology as an alternative fuel in Iowa. The plant, which was annexed into the city in 2004, is in its fourth year of a 20-year tax rebate agreement offered through Nevada's tax increment finance (TIF) program. It is also eligible for additional state tax credits for producers of alternative fuels.

A 100-turbine wind farm operated by Story Wind LLC, a subsidiary of NextEra Energy Resources, went into operation in October of 2008. NextEra is itself a subsidiary of the FPL Group, Inc., the largest renewable energy company in the United States. Florida Power & Light (FPL) began negotiations with land owners in Story County in 2003. Local farmers will collectively receive about \$600,000 a year for leasing property for the 262-foot towers. At maximum capacity, the wind turbines produce 150 megawatts or enough electricity for approximately for 37,500 average-sized homes. The wind farm qualifies for a 20-year period of reduced taxable valuation, capped at 30% of acquisition cost in the seventh year. The county will first collect property taxes on the project in 2011/2012.

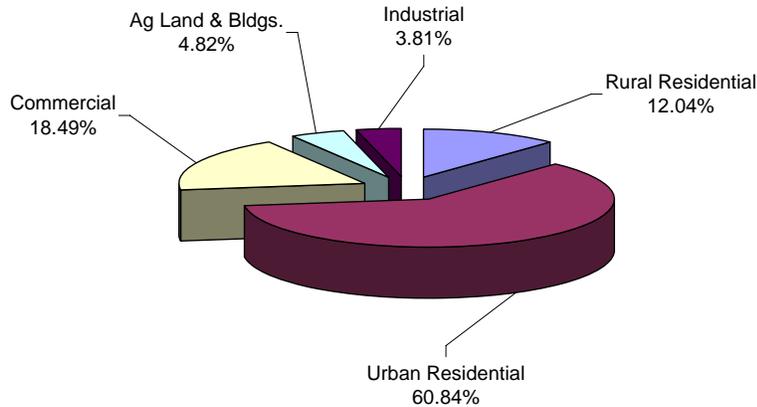
Story County is committed to promoting energy efficiency and alternative fuels in both the private and public sectors. Three county buildings (two new construction and one retrofit) use geothermal heating and cooling, along with other energy efficiencies. The Human Services Center was the first county building in Iowa to receive an ENERGY STAR designation. In 2006, the National Association of Counties designated Story County a Sustainable Community. The award recognized exemplary leadership in engaging the private sector in developing and implementing sustainable community initiatives and for incorporating energy-efficient design and products in county buildings.

The County's "Go Green" team was formed in July 2008. On May 5, 2009, the Board of Supervisors adopted Resolution 09-57, implementing the goals of the Go Green Plan. The top priorities of the plan include reviewing the feasibility and cost-savings associated with a four-day work week, promoting efficient travel practices, purchasing hybrid vehicles, and investing in more paperless technology.

Valuation Assessments

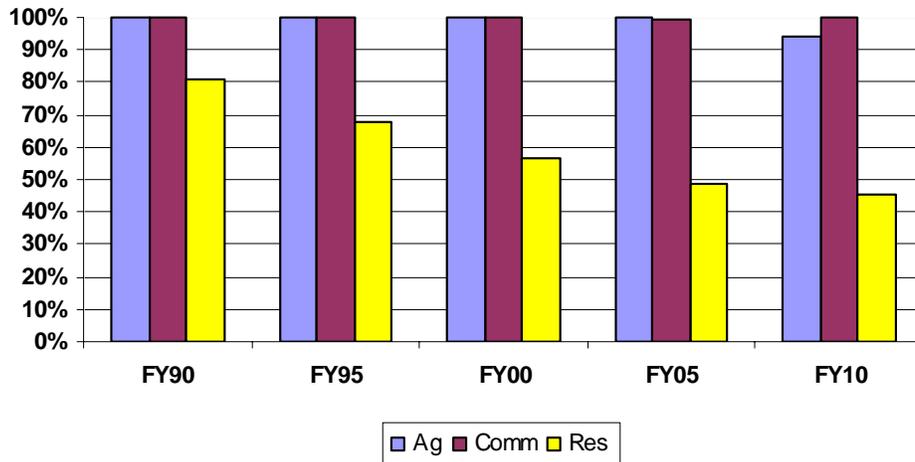
The FY10 budget is based on the taxable valuation of the 2008 assessment year. Countywide, Story County had a valuation increase of 5.05%; rural valuations increased 5.21% from the previous year.

2008 Assessments



Commercial and industrial properties are taxed at 100% of their value. Agriculture land and buildings are taxed at 93.86% for FY10. These currently comprise approximately 27% of the County’s assessments.

Urban residential and rural residential assessments comprise around 73% 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 FY10 is 45.5893%. This means that if a home is assessed at \$100,000, the tax rate is applied to \$45,589 of that value to calculate the taxes payable. This is an increase from the FY09 rollback of 44.0803%. 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 \$33,969,332, which is an increase of \$842,060 or 2.5% from the FY09 adopted budget. Revenues are projected as follows:

Revenue Source	FY10 Budget	Percent of total revenues	Percent Change from FY09
Property taxes	\$19,668,469	57.90%	7.97%
Intergovernmental	\$9,858,176	29.02%	-6.94%
Local Option & other taxes	\$2,122,730	6.25%	.51%
Fees for services	\$1,623,455	4.78%	-4.57%
Interest & rentals	\$696,502	2.05%	-2.07%

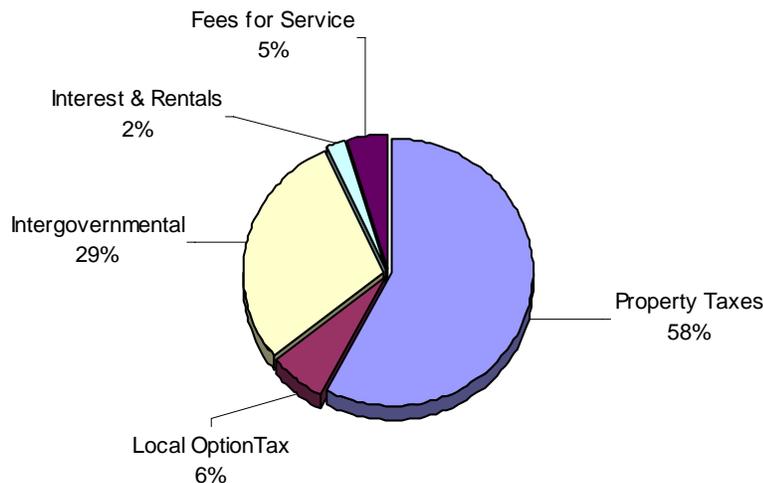
Property taxes account for 57.90% of total revenue. This has historically been the largest source of revenue, with an increase of 7.97% from FY09. Property tax estimates are based on taxable value multiplied by the tax rate.

Intergovernmental revenues account for 29.02% of the total revenue. This is a decrease of \$735,619 or 6.94% from FY09 due to reduced 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 \$1,820,000, which is a projected decrease of \$182,936 or 9.1% from re-estimated FY09 LOST dollars. *Other taxes* are budgeted at \$302,730, which is an estimated increase of \$216,380 from FY09. 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 decrease by \$77,830 or 4.57% from FY09. 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 \$14,748 or 2.07% is budgeted for *interest and rentals* based on the decreased rent from the Mid Iowa Community Action (MICA) organization that rents space within the Story County Human Services Center.

FY10 Revenues \$33,969,332



[By State of Iowa Defined source codes](#)

Expenditures

Expenditures for FY10 are budgeted at \$40,347,932, an increase of \$2,704,962 or 7.19% from the FY09 adopted budget. Expenditures are projected as follows:

Program Area	FY 10 Amount	Percent of Total Expenditures	Percent Change from FY09
Mental Health	\$8,715,388	21.6%	-6.71%
Public Safety & Legal Services	\$8,713,194	21.6%	-3.11%
Roads & Transportation	\$5,115,950	12.68%	5.68%
Administration	\$4,533,558	11.24%	.23%
County Environment & Education	\$2,538,842	6.29%	13.40%
Capital Projects	\$5,375,000	13.32%	168.00%
Health/Social Services	\$1,958,834	4.85%	1.37%
Government Services	\$1,169,736	2.90%	36.66%
Debt Service	\$2,227,430	5.52%	84.42%

Mental health expenditures are anticipated to decrease by \$627,192 or 6.71% from FY09. The decreases are within various operating costs to accommodate the fluctuating state revenue source. Salary and benefits for all employees remain the same as FY09.

Public safety and legal service expenditures are budgeted to decrease \$279,740 or 3.11%. Employees covered by bargaining contracts will have an increase in salary and wages during FY10. All expenditure decreases pertain to operating costs, including education and travel.

Roads and transportation expenditures are projected to increase by \$274,796 or 5.68% from FY9. An increase is budgeted for road improvement and other construction projects. Tax dollars to be transferred to the Secondary Road fund from the General fund is budgeted at \$400,000, which is a decrease from FY09. The Rural Services fund transfer is budgeted at \$1,600,000, which remains constant from FY09.

Administration is projected to decrease by \$10,677 or .23%, all of which is in operating costs.

County environment and education is budgeted to decrease by \$392,719 of 13.4% from FY09. Wages and benefits remain constant, with most of the decreases from operating costs.

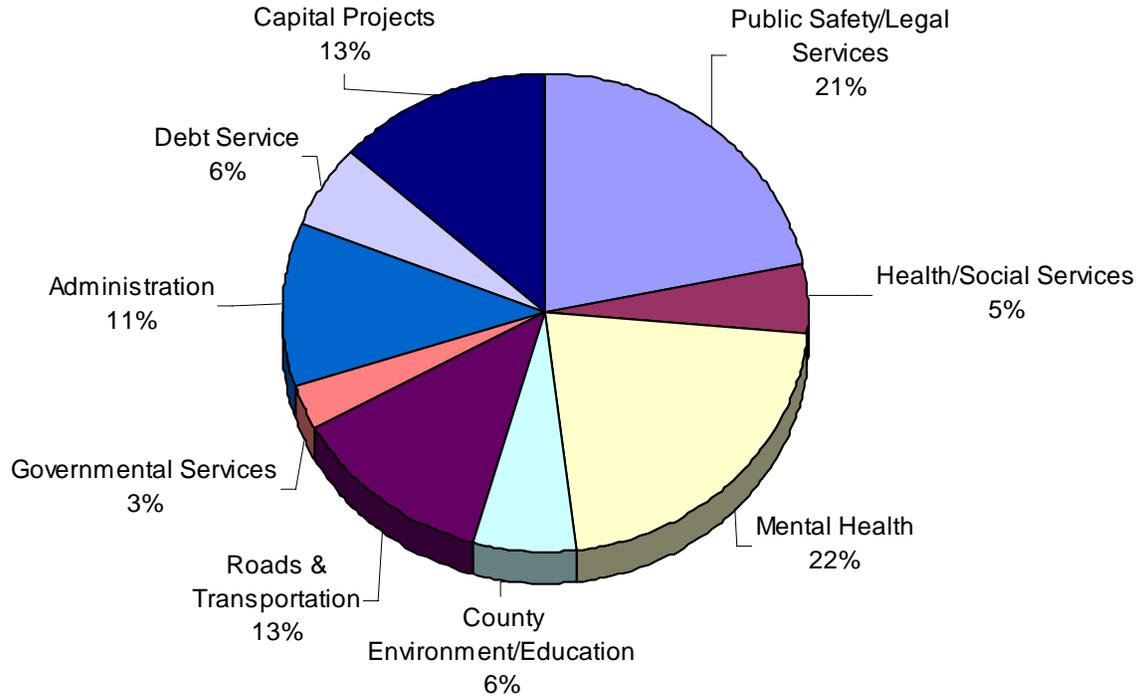
Capital projects is projected to increase \$3,371,492 or 168% due to construction for secondary roads projects.

Health and social services will increase \$26,480 or 1.37% primarily due to various mandated services.

Governmental service to residents will decrease \$677,090 or 36.66% in FY09 due to the election cycle. FY10 includes the Primary election. Other elections are billed to the appropriate entity.

Debt service will increase \$1,019,612 or 84.42% from FY09 according to the County's bond payment schedule. New bonds totaling \$2.1 million were issued for road improvements during FY09. An additional \$4.5 million is budgeted to be bonded in FY10. 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.

FY10 Expenditures
\$40,347,932



By State of Iowa Defined Service Areas

Combined Revenue/Expenditure Statement

	Actual 2008	Adopted 2009	Re-estimated 2009	Adopted 2010
Revenues/Sources				
Taxes Levied on Property	\$17,662,074	\$18,329,730	\$18,329,730	\$20,051,672
Less: Uncollected Delinquent Taxes	74,766	0	0	0
Less: Credits to Taxpayers	448,407	470,098	451,624	447,903
Net Current Property Tax	17,138,901	17,859,632	17,878,106	19,603,769
Delinquent Property Taxes Collected	5,469	4,800	4,800	4,900
Penalties & Interest on Taxes	144,087	62,164	59,800	59,800
Other County Taxes	2,104,894	1,994,937	2,286,743	2,122,730
Intergovernmental	11,939,810	10,593,795	11,243,880	9,858,176
Licenses and Permits	213,010	32,450	37,150	22,750
Charges for Services	1,660,339	1,701,285	1,605,845	1,623,455
Use of Money & Property	1,096,959	678,800	601,672	455,822
Miscellaneous	359,353	199,409	666,844	217,930
Subtotal Revenues	\$34,662,822	\$33,127,272	\$34,384,840	\$33,969,332
Other Financing Sources:				
General Long-Term Debt Proceeds	2,025,833	0	1,800,000	4,500,000
Operating Transfers In	1,865,000	2,150,000	2,325,000	2,000,000
Proceeds of Fixed Asset Sales	218,515	5,000	11,795	5,000
Fund Balance Reserve (to balance)		4,510,698	4,727,687	1,873,600
Total Revenue & Other Sources	\$38,772,170	\$39,792,970	\$43,249,322	\$42,347,932
Expenditures/Uses				
Public Safety & Legal Services	\$8,477,278	\$8,992,934	\$8,966,446	\$8,713,194
Physical Health & Social Services	1,776,501	1,932,354	1,943,039	1,958,834
Mental Health, MR & DD	8,828,883	9,342,580	9,311,455	8,715,388
County Environment & Education	2,387,676	2,931,561	2,992,760	2,538,842
Roads and Transportation	4,809,121	4,841,154	5,525,809	5,115,950
Government Services to Residents	1,055,845	1,846,826	1,374,101	1,169,736
Administration	4,148,374	4,544,235	4,386,691	4,533,558
Non program-Current	0	0	0.	0
Debt Service	1,204,688	1,207,818	1,287,818	2,227,430
Capital Projects	507,504	2,003,508	5,136,203	5,375,000
Subtotal Expenditures	\$33,195,870	\$37,642,970	\$40,924,322	\$40,347,932
Other Financing Uses:				
Operating Transfers out	1,865,000	2,150,000	2,325,000	2,000,000
Ending Fund Balance (to balance)	3,711,300			
Total Expenditures & Other Uses	\$38,772,170	\$39,792,970	\$43,249,322	\$42,347,932

Personnel

Wages and benefits for personnel comprise 46% of the total expenditure budget. Staffing for the FY10 budget remains the same as FY09. New positions were not authorized for any department. Story County currently has 347.75 full-time equivalent positions. Salary and benefit costs for FY10 of \$18,658,346 is a slight increase from FY09 due to minor adjustments pertaining to longevity, FICA, and IPERS. Annual flexible benefits for the FTEs remain at \$6,600 per person. 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 FY10. Employees covered by two of the three County bargaining units will receive an average increase of 3% during FY10 due to previously negotiated contracts. The salaries for Elected Officials are determined by the compensation board. This board recommended no increase for FY10, so salaries remain constant for the Elected Officials and their Deputies for FY10.

A listing of Department Heads and Elected Officials with the FY10 budgeted salary is as follows:

Department	Department Head/Elected Official	FY10 Salary
Animal Control	Sue McCaskey	\$51,813
Attorney	Stephen Holmes	\$109,614
Auditor	Mary Mosiman	\$61,556
Board of Health - Sanitarian	Don Nolting	\$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	\$34,163

Positions within each department for FY10 and the three previous fiscal years are as follows:

Department	Actual FY07	Actual FY08	Adopted FY09	Actual FY09	Adopted FY10
Animal Control	4.00	4.00	4.00	4.00	4.00
Attorney	20.00	20.50	20.50	20.50	20.50
Auditor	10.75	10.75	11.00	11.00	11.00
Board of Health-Sanitarian	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	104.50	104.00	104.50
Community Services	1.00	1.00	1.00	1.00	1.00
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	19.00	19.00	19.00
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	347.75	347.25	347.75

Departmental Information

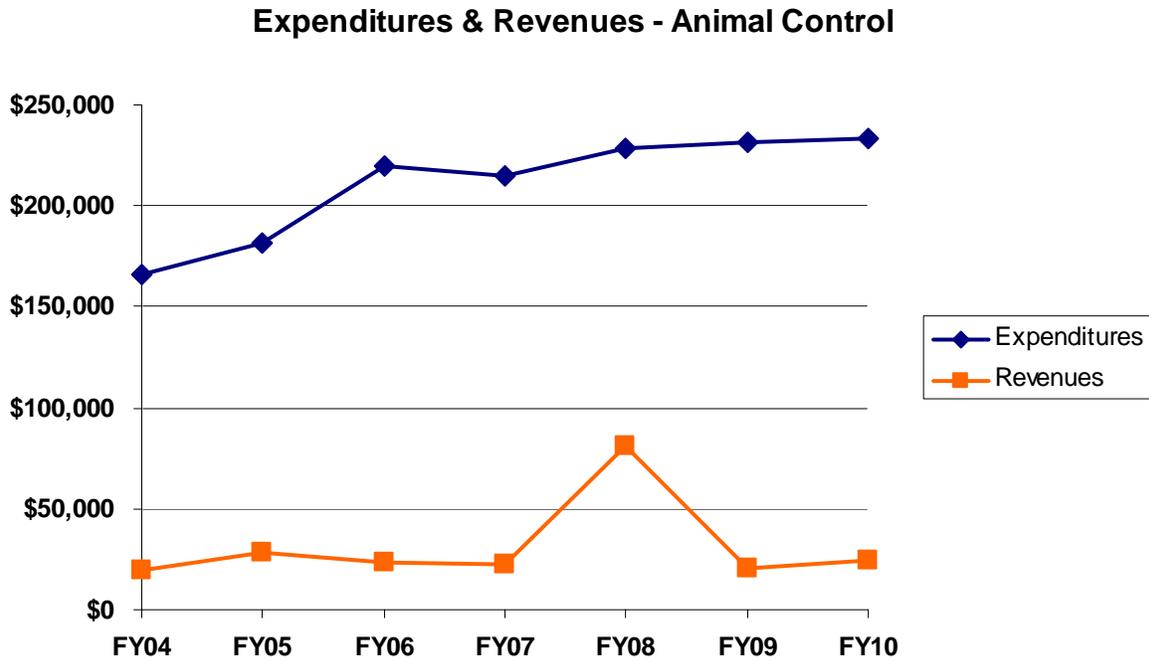
Department: Animal Control

<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Charges for Service: Non-Statutory	\$16,553	\$15,766	\$16,000	\$20,000
Use of Money and Property	\$1,836	\$2,306	\$2,100	\$2,100
Miscellaneous	\$4,200	\$62,553	\$2,400	\$2,400
Total Revenues	\$22,589	\$80,625	\$20,500	\$24,500
Expenditures/Uses				
Personal Services	\$171,747	\$175,921	\$181,900	\$182,400
Operating Expenditures	\$43,108	\$52,345	\$49,350	\$51,200
Total Expenditures	\$214,855	\$228,266	\$231,250	\$233,600
Personnel Summary				
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 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 two miles 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



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

Department: Attorney

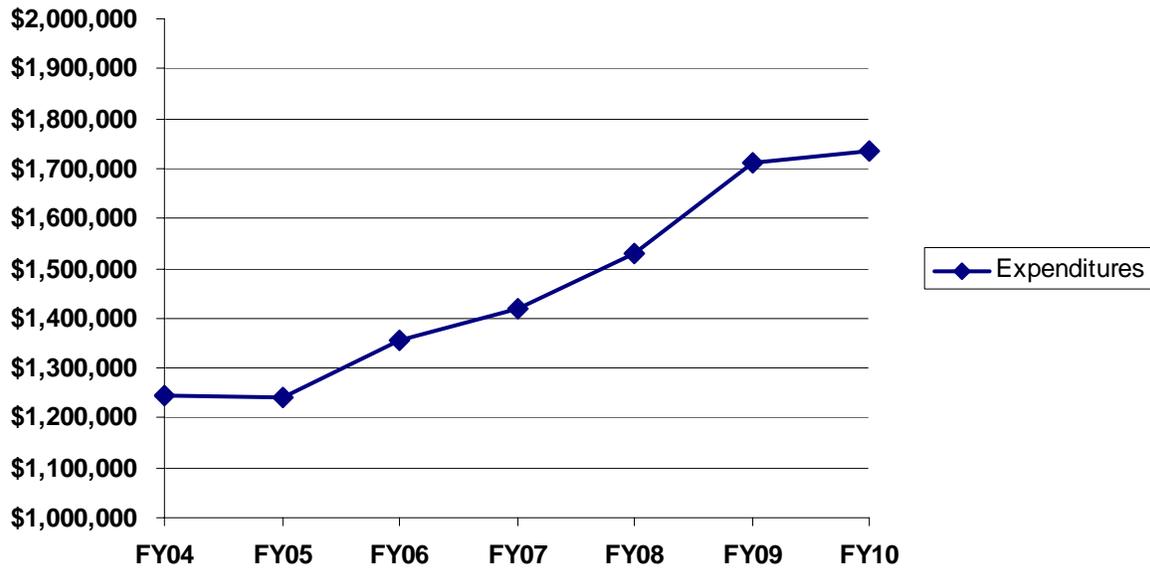
<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental	\$67,658	\$20,879	\$21,200	\$21,500
Charges for Services: Non-Statutory	\$705	\$1,511	\$500	\$500
Miscellaneous	\$4,356	\$5,919	\$3,500	\$3,500
Total Revenues	\$72,719	\$28,309	\$25,200	\$25,500
Expenditures/Uses				
Personal Services	\$1,345,833	\$1,441,336	\$1,619,740	\$1,638,640
Operating Expenditures	\$73,907	\$87,138	\$93,300	\$96,300
Total Expenditures	\$1,419,740	\$1,528,474	\$1,713,040	\$1,734,940
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	18.00	19.00	19.00	19.00
Part Time	-	0.50	0.50	0.50
Vacant	1.00	-	-	-
Total FTEs	20.00	20.50	20.50	20.50

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.

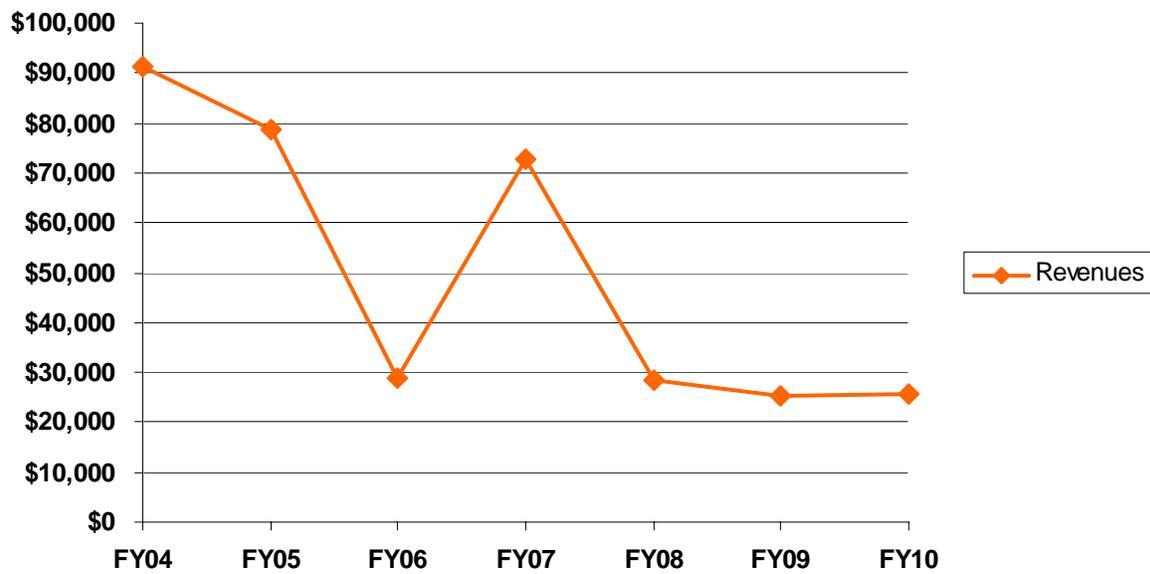
Funding Source: General Fund

Department: Attorney

Expenditures - Attorney



Revenues - Attorney



Revenues have declined since FY07 because of cuts in state-funded grants.

Department: Auditor

<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$30,592	\$90,772	\$51,100	\$91,100
Licenses & Permits	\$200	\$150	\$250	\$0
Charges for Services: Non-Statutory	\$1,336	\$1,621	\$1,700	\$2,150
Miscellaneous	\$11	\$909	\$0	\$0
Total Revenues	\$32,139	\$93,452	\$53,050	\$93,250
Expenditures/Uses				
Personal Services	\$595,550	\$622,906	\$708,006	\$647,906
Operating Expenditures	\$187,569	\$183,846	\$230,965	\$205,150
Total Expenditures	\$783,119	\$806,752	\$938,971	\$853,056

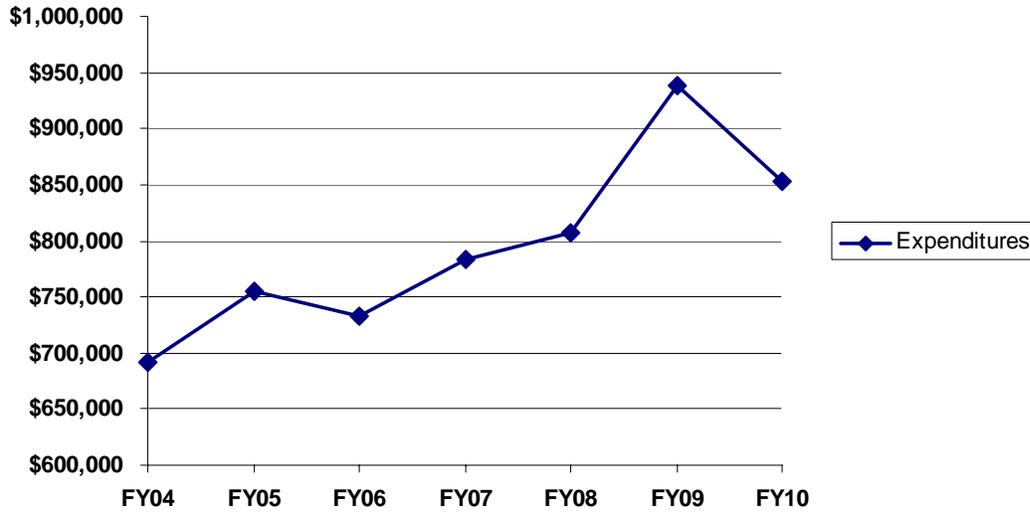
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Statutory Deputies	2.00	2.00	2.00	2.00
Full Time	7.00	6.00	7.00	7.00
Part Time	0.75	1.75	1.00	-
Vacant	-	-	-	1.00
Total FTEs	10.75	10.75	11.00	11.00

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. A change of a three-quarter time employee to full-time status was approved by the Board of Supervisors for FY09.

Funding Source: General Fund

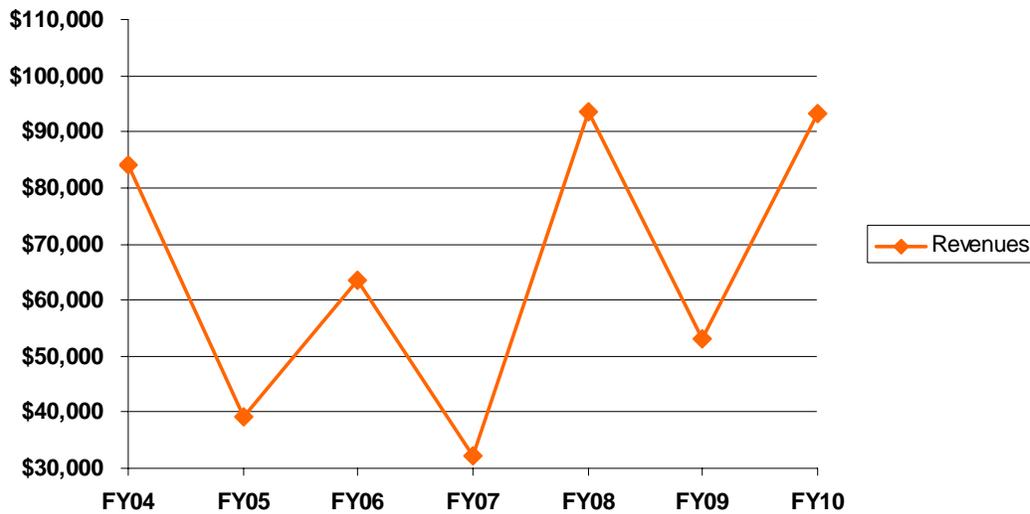
Department: Auditor

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 and FY09).

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 & Sanitarian

<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$21,602	\$28,443	\$18,500	\$19,080
Licenses & Permits	\$10,200	\$10,430	\$12,800	\$9,500
Charges for Service: Non-Statutory	\$8,052	\$6,340	\$7,005	\$5,005
Miscellaneous	\$0	\$186	\$180	\$180
Total Revenues	\$39,854	\$45,399	\$38,485	\$33,765
Expenditures/Uses				
Personal Services	\$176,305	\$182,389	\$189,800	\$188,500
Operating Expenditures	\$30,817	\$28,311	\$35,204	\$36,669
Total Expenditures	\$207,122	\$210,700	\$225,004	\$225,169
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 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 Health Department and Homeward Community Health Services

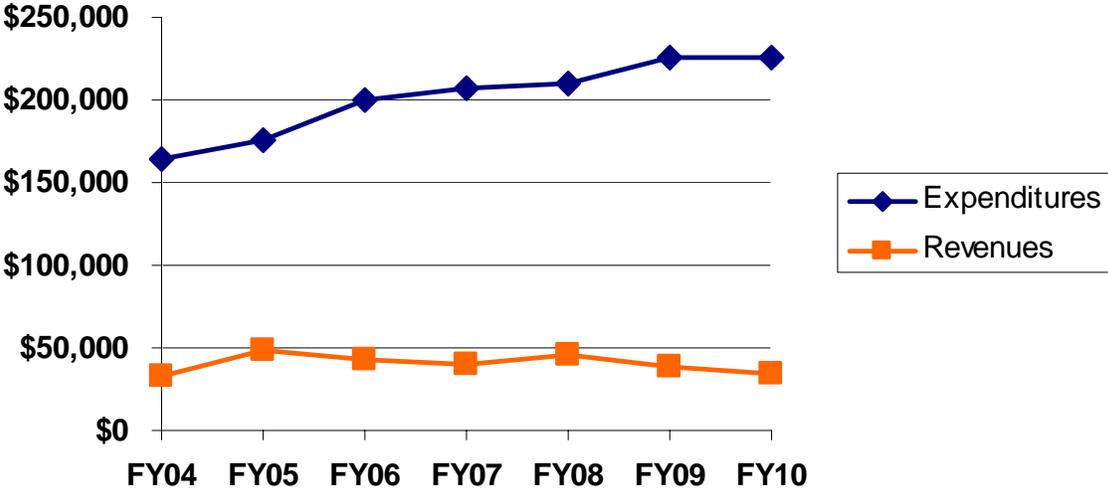
The Health Department is hired by the board. Staff members provide environmental health services for the protection and improvement of public health, including on-site wastewater treatment system permitting/design/inspection, oversight of commercial septic tank cleaners, private well permitting/plugging/renovation, 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>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Service	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Expenditures/Uses				
Personal Services	\$370,656	\$373,928	\$397,327	\$406,022
Operating Expenditures	\$42,392	\$47,970	\$45,600	\$44,000
Total Expenditures	\$413,048	\$421,898	\$442,927	\$450,022
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	3.00	3.00	3.00	3.00
Full Time	3.00	3.00	2.00	2.00
Part Time	-	-	-	-
Vacant	-	-	1.00	1.00
Total FTEs	6.00	6.00	6.00	6.00

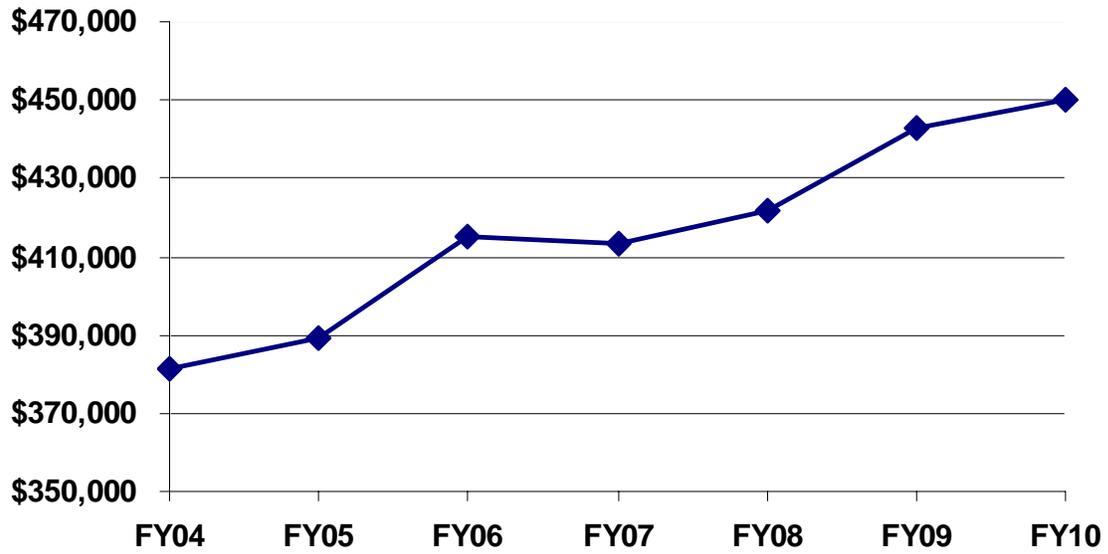
Department Summary: The Board of Supervisors, the executive branch of the county, is composed of three members elected at-large to four-year staggered terms. It is responsible for the following: policymaking; certifying the county budget, including the county tax levy; approving bonds and reports; enacting 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.

Funding Source: General Fund

Department: Board of Supervisors

Expenditures - BOS



Department: General County Betterment

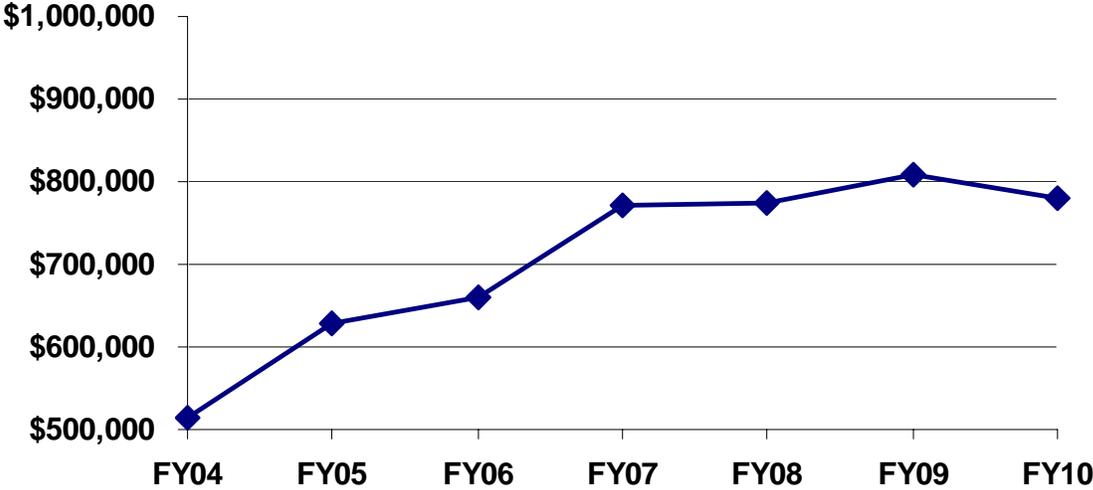
<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Expenditures/Uses				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	\$771,115	\$773,820	\$807,700	\$781,115
Total Expenditures	\$771,115	\$773,820	\$807,700	\$781,115
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Projected</i>	<i>FY09 Adopted</i>	<i>FY10 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



Department: Countywide Services

<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Taxes*	\$19,263,025	\$19,393,352	\$19,921,533	\$22,163,127
Intergovernmental	\$3,036,909	\$2,977,718	\$3,426,292	\$2,962,418
Licenses and Permits	\$0	\$0	\$0	\$250
Charges for Services: Non-Statutory	\$7,431	\$7,256	\$10,000	\$19,000
Use of Money and Property	\$15,341	\$86,527	\$10,000	\$10,000
Miscellaneous	\$40,393	\$10,964	\$13,000	\$13,000
Operating Transfers	\$256,529	\$190,000	\$100,000	\$0
Proceeds, Long-term Debt	\$0	\$0	\$0	\$0
Proceeds, Fixed Assets Sales	\$0	\$3,115	\$0	\$0
Total Revenues	\$22,619,628	\$22,668,932	\$23,480,825	\$25,167,795
Expenditures/Uses**				
Personal Services	\$1,771	\$981	\$2,700	\$2,700
Operating Expenditures	\$5,069,486	\$5,045,928	\$6,039,427	\$6,269,247
Total Expenditures	\$5,071,257	\$5,046,909	\$6,042,127	\$6,271,947
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 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 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).

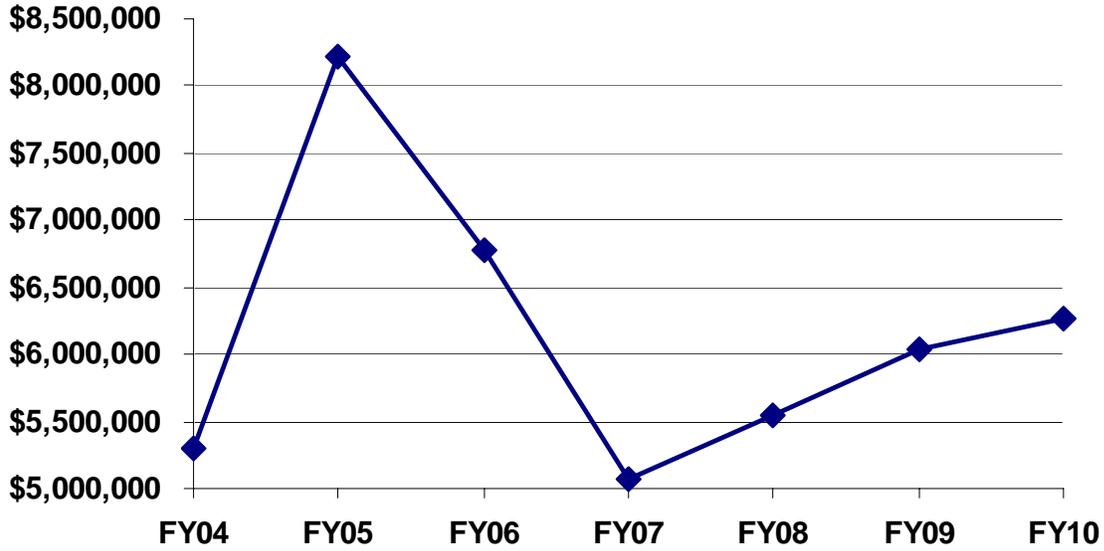
Funding Source: General, Rural and Debt Service funds

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

**includes operating transfers

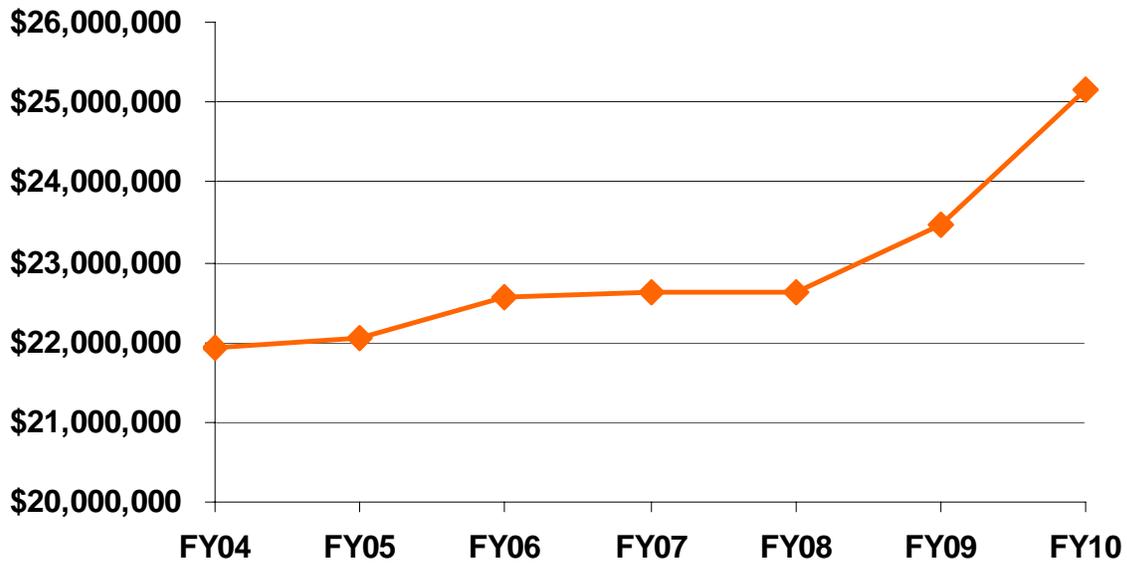
Department: Countywide Services

Expenditures - Countywide Services



The increase in FY05 was due to costs for remodeling of the Story County Administration building.

Revenues - Countywide Services



Department: Community Life Program (CLP)

<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$601,249	\$701,857	\$735,300	\$1,057,707
Charges for Service: Non-Statutory	\$207,294	\$176,370	\$175,000	\$180,000
Miscellaneous	\$8,589	\$3,634	\$2,000	\$2,000
Total Revenues	\$817,132	\$881,861	\$912,300	\$1,239,707
Expenditures/Uses				
Personal Services	\$2,972,400	\$3,122,974	\$3,228,000	\$3,239,000
Operating Expenditures	\$639,817	\$645,314	\$727,375	\$688,000
Total Expenditures	\$3,612,217	\$3,768,288	\$3,955,375	\$3,927,000
Personnel Summary				
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	63.00	62.00	66.00	64.00
Part Time (PRNs)	28.00	25.00	31.00	29.00
Vacant	8.00	15.00	22.00	21.00
Total FTEs	100.00	103.00	120.00	115.00

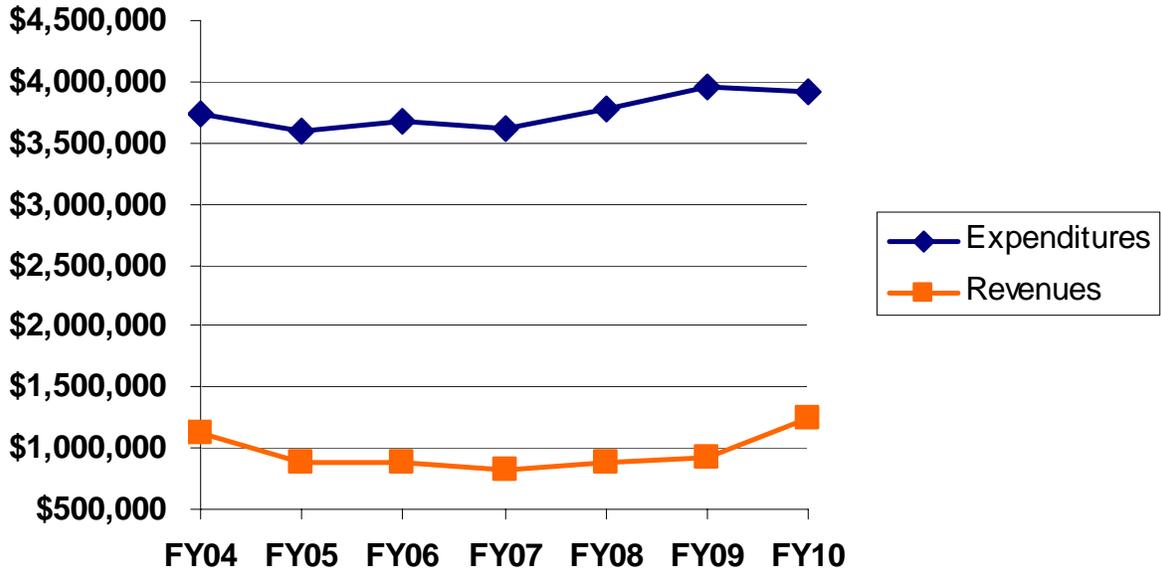
Department Summary: The Story County Community Life Program is a community-based human service agency which assists persons with disabilities to live, learn, work, and socialize in their environments of choice. CLP utilizes an individual approach to service delivery which recognizes unique needs and 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>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$13,256	\$0	\$0	\$0
Charges for Service: Non-Statutory	\$2,559	\$3,603	\$6,000	\$6,000
Miscellaneous	\$0	\$0	\$100	\$100
Total Revenues	\$15,815	\$3,603	\$6,100	\$6,100
Expenditures/Uses				
Personal Services	\$54,331	\$54,255	\$58,450	\$53,500
Operating Expenditures	\$161,433	\$132,248	\$164,200	\$178,300
Total Expenditures	\$215,764	\$186,503	\$222,650	\$231,800

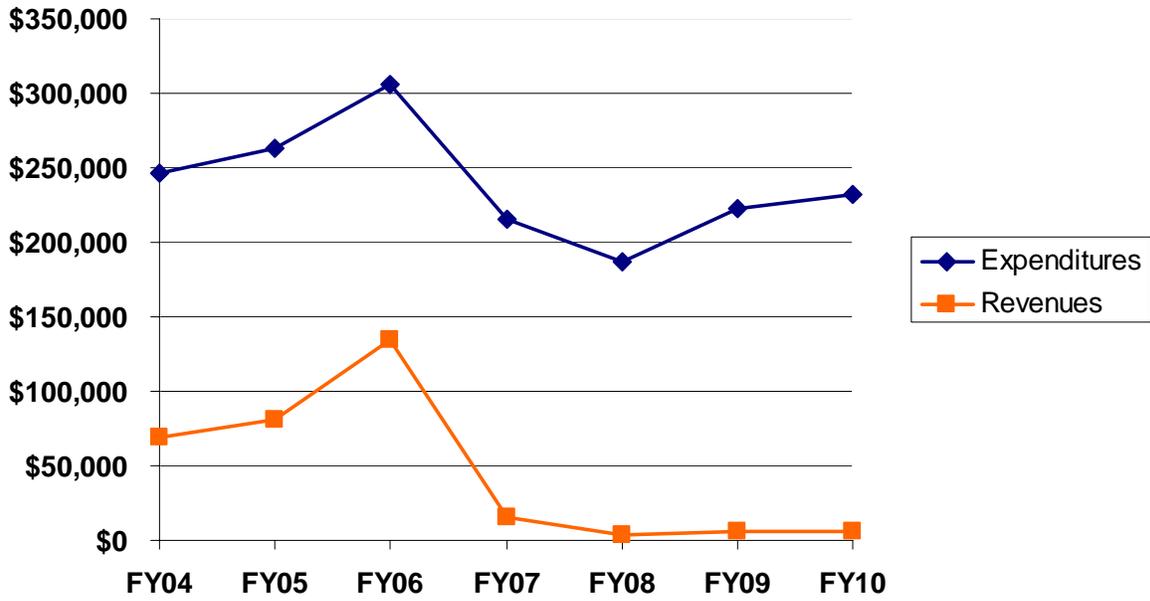
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Projected</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	-	-	-	-
Full Time	1.00	1.00	1.00	1.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	1.00	1.00	1.00	1.00

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.

Funding Source: General Fund

Department: Community Services—General Assistance

Revenues & Expenditures Community Services



Department: Community Services—Mental Health Services

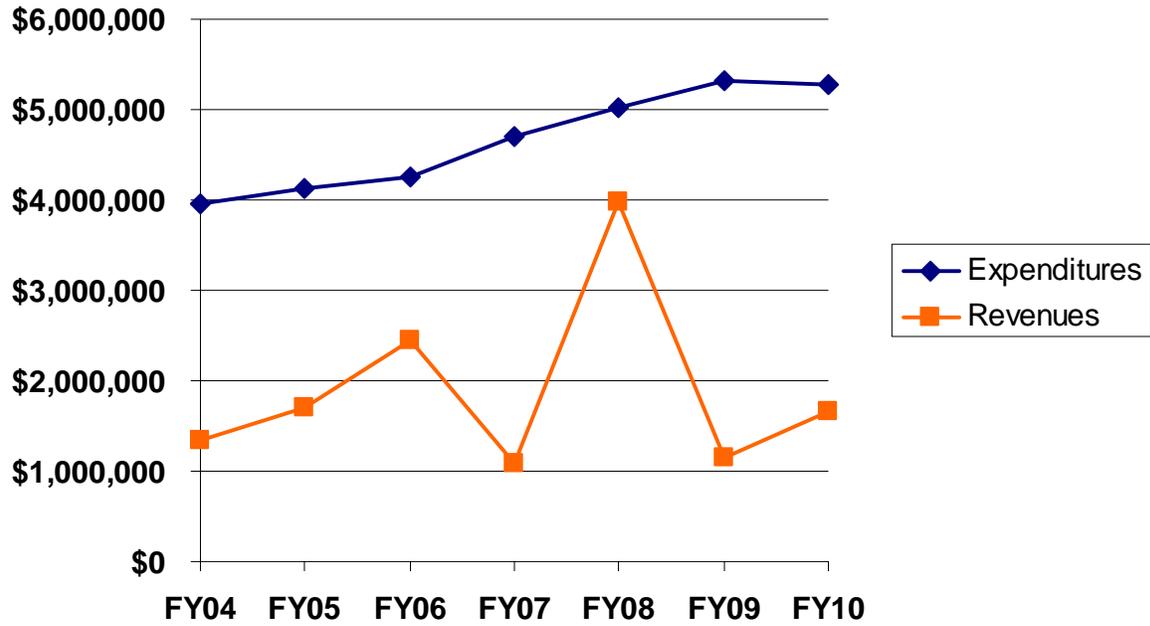
<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$1,066,683	\$3,963,233	\$1,135,000	\$1,644,179
Charges for Service: Non-Statutory	\$10,899	\$6,058	\$10,000	\$10,000
Miscellaneous	\$330	\$122	\$0	\$0
Total Revenues	\$1,077,912	\$3,969,413	\$1,145,000	\$1,654,179
Expenditures/Uses				
Personal Services	\$737,356	\$783,394	\$1,013,800	\$1,006,850
Operating Expenditures	\$3,973,366	\$4,232,191	\$4,303,580	\$4,267,580
Total Expenditures	\$4,710,722	\$5,015,585	\$5,317,380	\$5,274,430
Personnel Summary				
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	13.00	14.00	16.00	16.00
Part Time	1.00	2.00	2.00	2.00
Vacant	-	1.00	-	-
Total FTEs	15.00	18.00	19.00	19.00

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.

Funding Source: MH – DD Fund; state tax replacements

Department: Community Services—Mental Health Services

Revenues & Expenditures - Mental Health



Department: Community Services—Veterans Affairs Commission

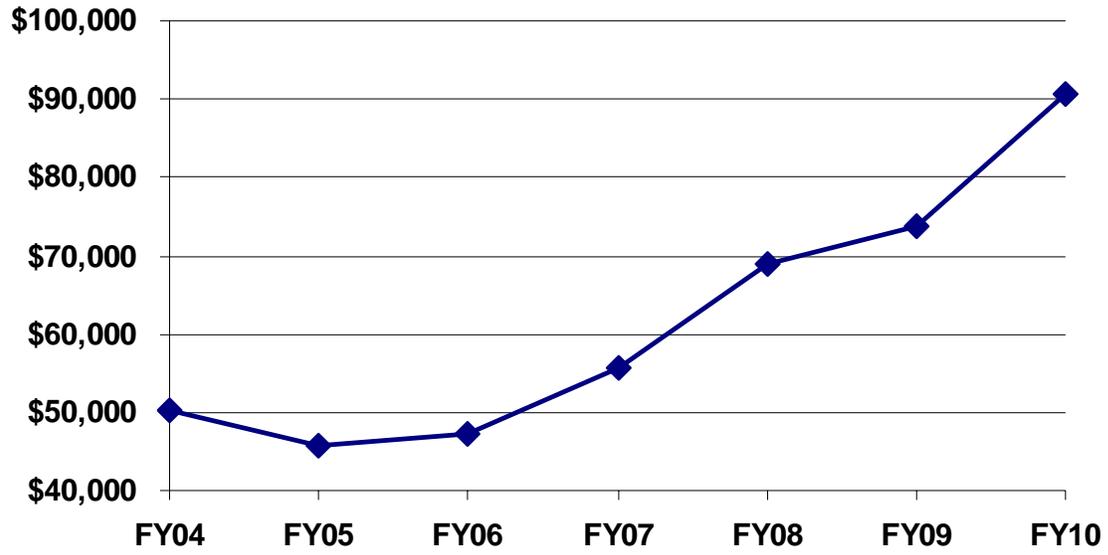
<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$0	\$500	\$0	\$10,000
Miscellaneous	\$90	\$25	\$100	\$100
Total Revenues	\$90	\$525	\$100	\$10,100
Expenditures/Uses				
Personal Services	\$31,752	\$38,833	\$41,150	\$48,750
Operating Expenditures	\$23,870	\$30,011	\$32,600	\$41,900
Total Expenditures	\$55,622	\$68,844	\$73,750	\$90,650
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 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>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$82,409	\$227,545	\$1,196,670	\$40,000
Charges for Service: Statutory	\$810	\$950	\$1,000	\$0
Charges for Service: Non-Statutory	\$108,133	\$112,860	\$123,000	\$116,500
Use of Money and Property	\$16,539	\$17,579	\$11,500	\$6,000
Miscellaneous	\$128,639	\$148,382	\$81,750	\$94,000
Operating Transfers	\$40,000	\$25,000	\$0	\$0
Total Revenues	\$376,530	\$532,316	\$1,413,920	\$256,500
Expenditures/Uses				
Personal Services	\$812,926	\$823,834	\$872,396	\$860,322
Operating Expenditures	\$433,720	\$698,457	\$1,975,695	\$429,680
Total Expenditures	\$1,246,646	\$1,522,291	\$2,848,091	\$1,290,002
Personnel Summary				
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 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

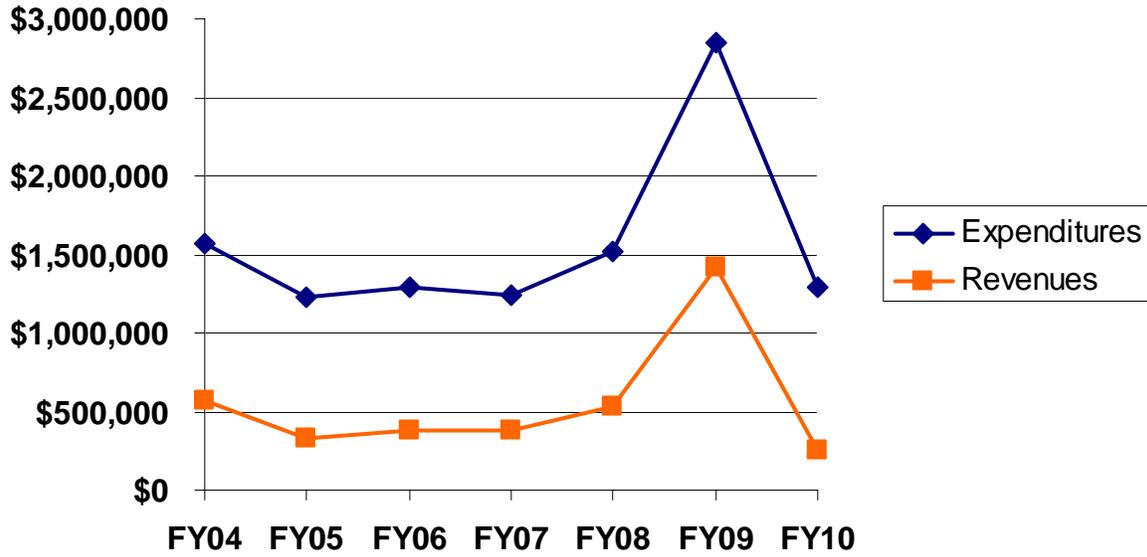
Department Summary: The Story County Conservation Board is appointed by the Board of Supervisors. Its mission is to enhance the quality of life by wisely managing natural resources, providing recreational opportunities, and educating county citizens to be caretakers of the natural environment. The SCCB 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>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Miscellaneous	\$3,520	\$7,147	\$4,800	\$4,800
Sale of Fixed Assets	\$0	\$0	\$0	\$0
Total Revenues	\$3,520	\$7,147	\$4,800	\$4,800
Expenditures/Uses				
Personal Services	\$79,524	\$70,930	\$75,675	\$75,925
Operating Expenditures	\$36,383	\$65,497	\$112,800	\$69,900
Total Expenditures	\$115,907	\$136,427	\$188,475	\$145,825

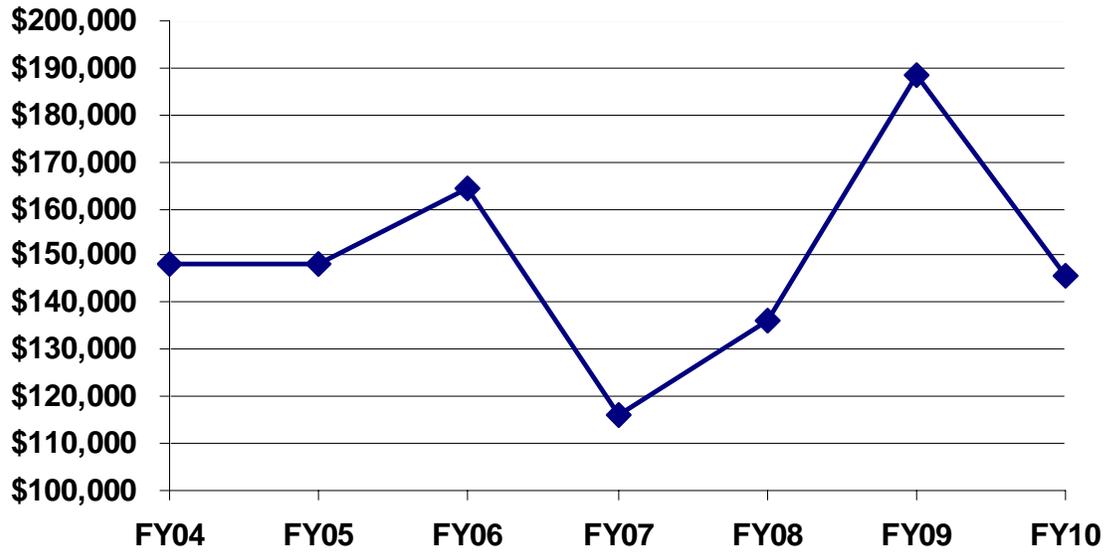
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	-	-	-	-
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	1.00	1.00	1.00	1.00

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



Revenues - IRVM



Department: Engineer & Secondary Roads

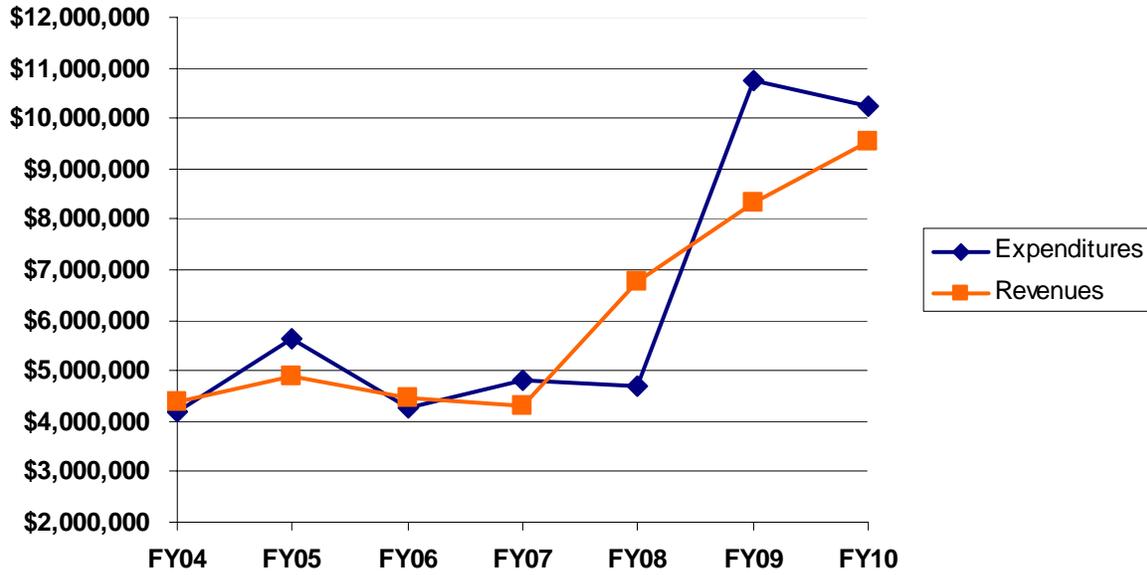
<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$2,797,945	\$2,842,978	\$2,841,386	\$2,997,984
Licenses & Permits	\$8,675	\$12,255	\$1,000	\$1,000
Charges for Service: Non-Statutory	\$9,419	\$6,610	\$1,500	\$1,500
Use of Money and Property	\$0	\$0	\$0	\$21,000
Miscellaneous	\$41,076	\$30,359	\$18,000	\$0
Operating Transfers	\$1,351,673	\$1,650,000	\$2,050,000	\$2,000,000
Proceeds, Long-term Debt	\$0	\$2,025,833	\$3,400,000	\$4,500,000
Proceeds, Fixed Assets Sales	\$107,900	\$215,400	\$5,000	\$5,000
Total Revenues	\$4,316,688	\$6,783,435	\$8,316,886	\$9,526,484
Expenditures/Uses				
Personal Services	\$2,261,070	\$2,278,863	\$2,211,292	\$2,222,300
Operating Expenditures	\$2,534,020	\$2,410,498	\$8,543,750	\$8,028,650
Total Expenditures	\$4,795,090	\$4,689,361	\$10,755,042	\$10,250,950
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Projected</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	32.00	31.00	32.00	32.00
Part Time	-	-	-	-
Vacant	1.00	1.00	-	-
Total FTEs	34.00	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

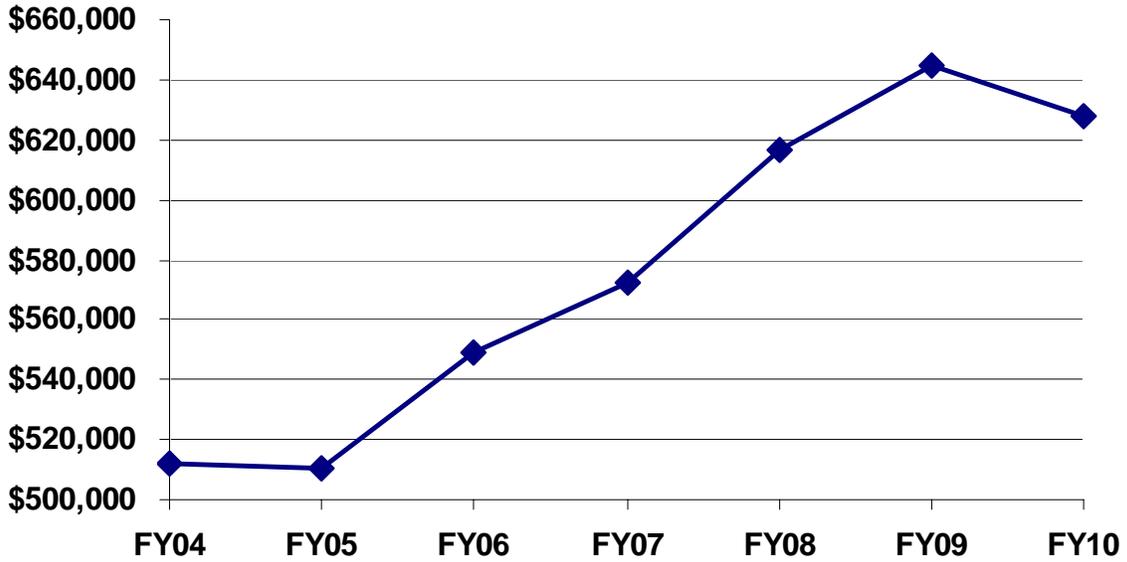
<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Miscellaneous	\$828	\$1,036	\$1,000	\$1,200
Total Revenues	\$828	\$1,036	\$1,000	\$1,200
Expenditures/Uses				
Personal Services	\$408,564	\$412,065	\$433,100	\$433,900
Operating Expenditures	\$163,703	\$204,699	\$211,701	\$193,611
Total Expenditures	\$572,267	\$616,764	\$644,801	\$627,511
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 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.

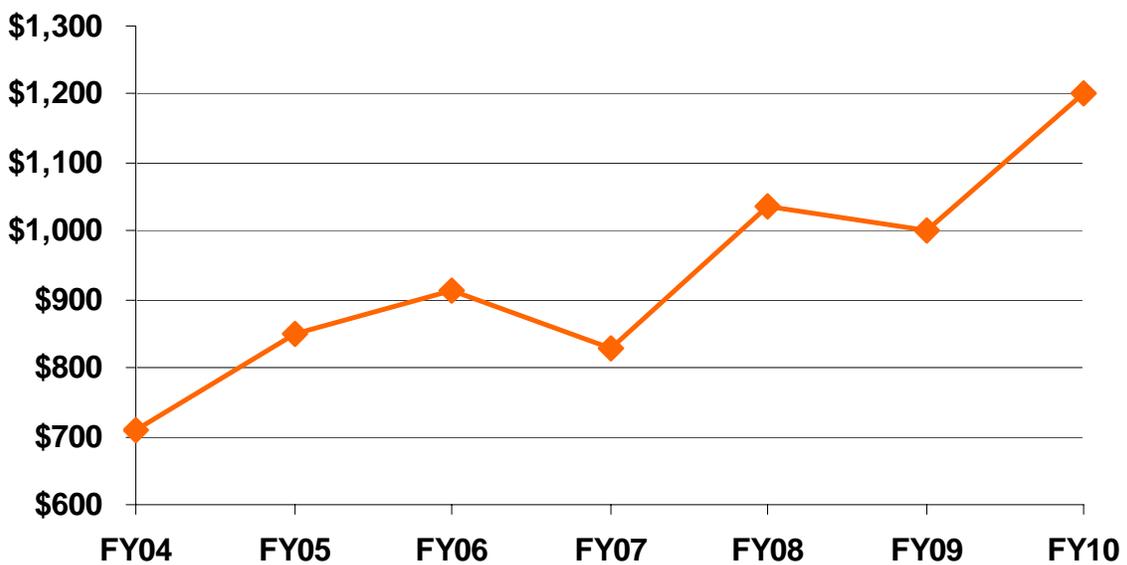
Funding Source: General Fund

Department: Facilities Management

Expenditures - Facilities Management



Revenues - Facilities Management



Department: Facilities Management—Human Services Center

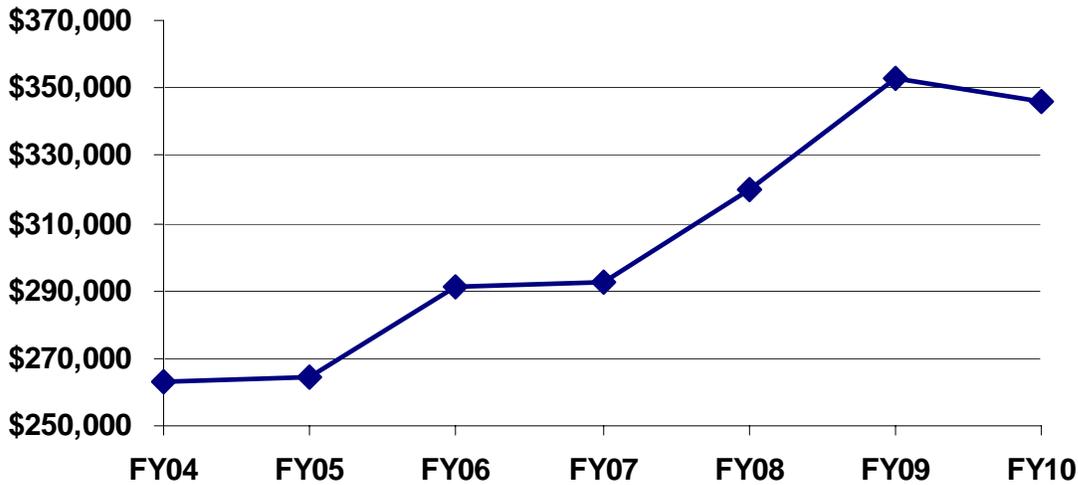
<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$0	\$0	\$0	\$0
Use of Money and Property	\$40,883	\$40,883	\$0	\$37,872
Total Revenues	\$40,883	\$40,883	\$0	\$37,872
Expenditures/Uses				
Personal Services	\$201,353	\$209,712	\$213,800	\$215,100
Operating Expenditures	\$91,393	\$110,173	\$138,723	\$130,803
Total Expenditures	\$292,746	\$319,885	\$352,523	\$345,903
Personnel Summary				
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 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.

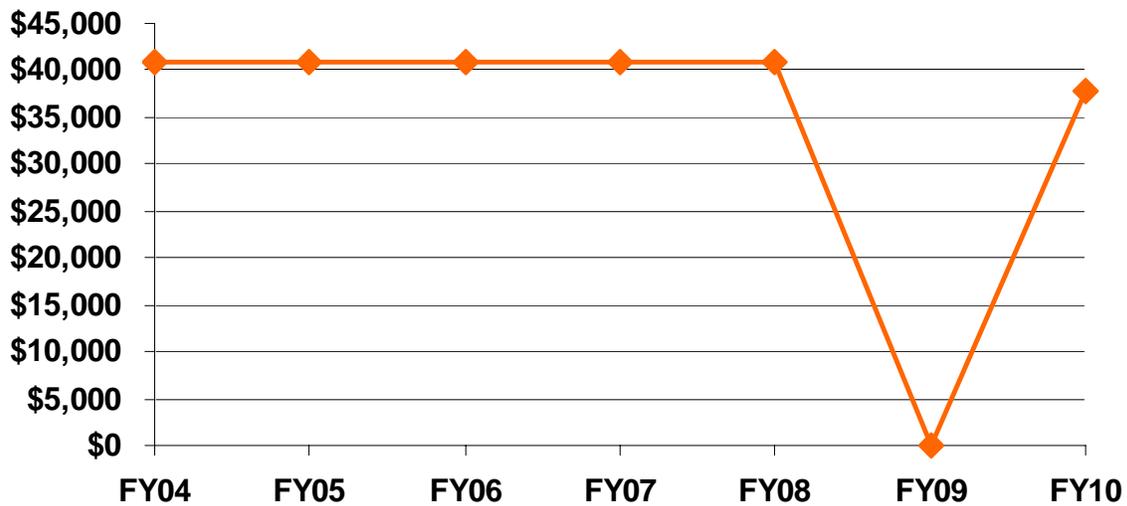
Funding Source: General Fund

Department: Facilities Management—Human Services Center

Expenditures - Facilities Human Services Center



Revenues - Facilities Human Services Center



The amended budget for FY09 will include \$40,833 as in previous years. This on-going revenue consists of rent from Mid-Iowa Community Action (MICA). MICA had planned to move to a new facility, a proposed human services campus in Ames. This collaborative effort by the United Way of Story County and the City of Ames is currently on hold because of the uncertain economic climate.

Department: Facilities Management—Justice Center

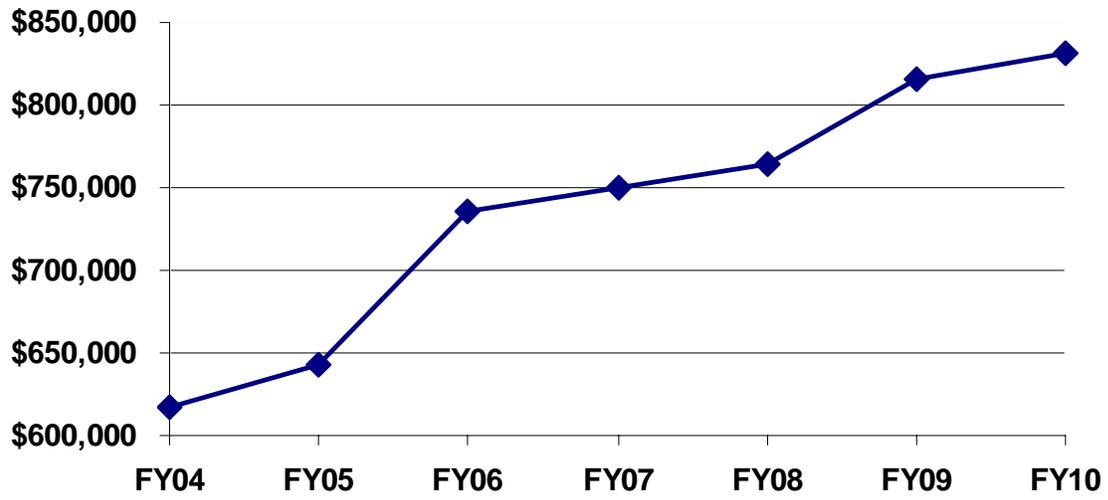
<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	-	-	-	-
Licenses & Permits	-	-	-	-
Charges for Service	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Expenditures/Uses				
Personal Services	\$259,383	\$283,724	\$293,200	\$294,300
Operating Expenditures	\$490,651	\$480,082	\$523,200	\$536,732
Total Expenditures	\$750,034	\$763,806	\$816,400	\$831,032
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 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)

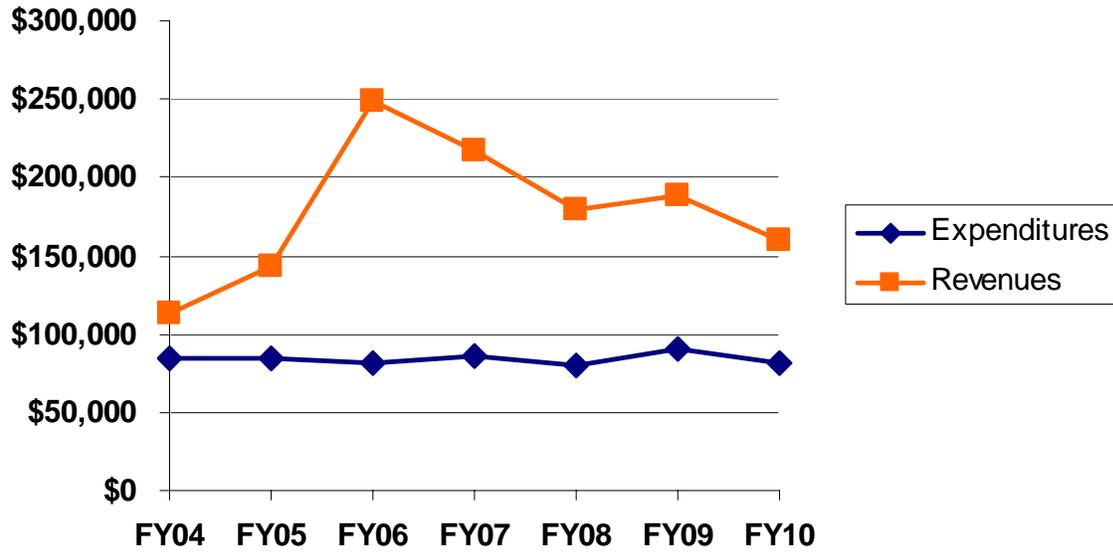
<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$216,469	\$178,987	\$188,000	\$159,200
Miscellaneous	\$0	\$0	\$0	\$0
Total Revenues	\$216,469	\$178,987	\$188,000	\$159,200
Expenditures/Uses				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	\$85,841	\$80,472	\$91,200	\$81,200
Total Expenditures	\$85,841	\$80,472	\$91,200	\$81,200
Personnel Summary				
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 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

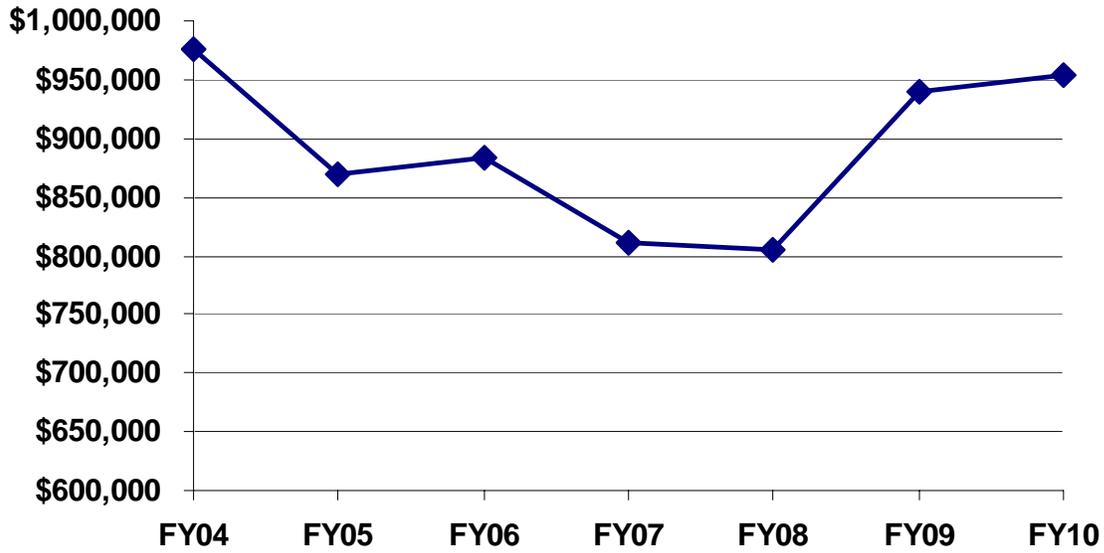
<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$0	\$2,588	\$0	\$0
Miscellaneous	\$87	\$0	\$0	\$0
Total Revenues	\$87	\$2,588	\$0	\$0
Expenditures/Uses				
Personal Services	\$418,169	\$429,499	\$443,100	\$444,900
Operating Expenditures	\$392,253	\$375,219	\$496,812	\$509,544
Total Expenditures	\$810,422	\$804,718	\$939,912	\$954,444
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 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.

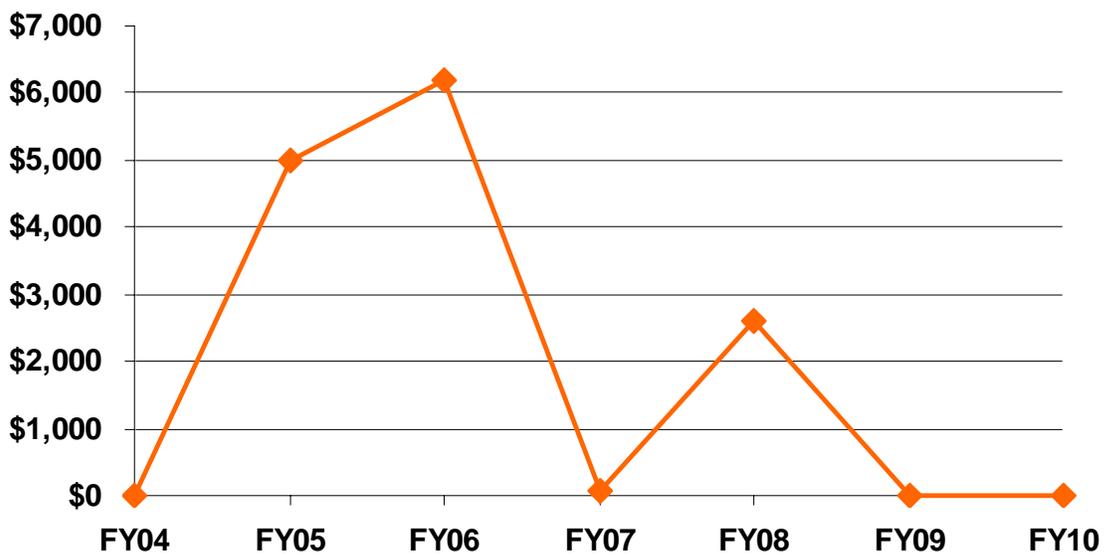
Funding Sources: General Fund, MH – DD Fund

Department: Information Technology

Expenditures - IT



Revenues - IT



Department: Juvenile Court Services

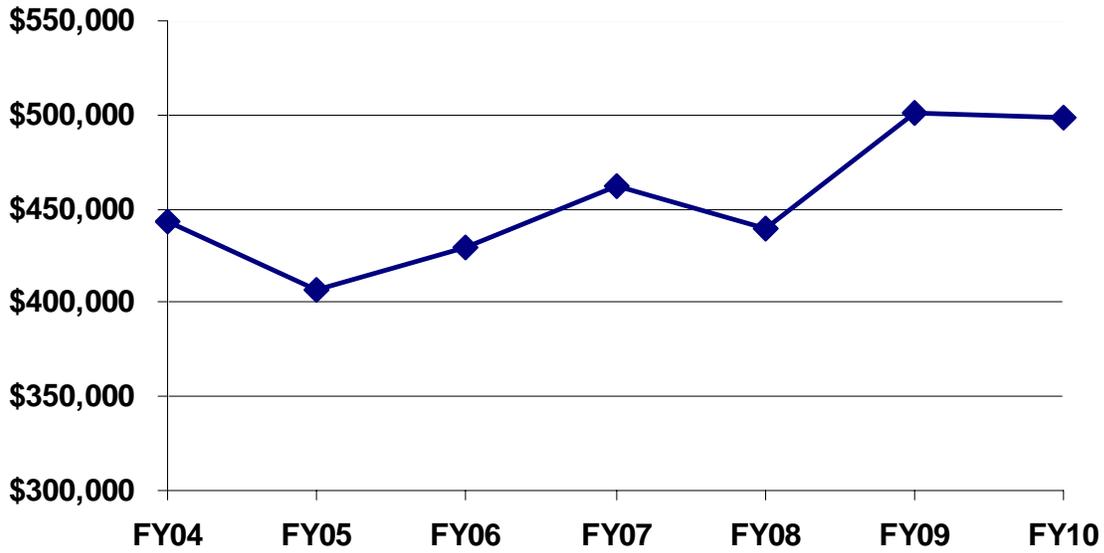
<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$8,444	\$11,486	\$10,000	\$10,000
Miscellaneous	\$1,298	\$1,242	\$1,000	\$1,000
Total Revenues	\$9,742	\$12,728	\$11,000	\$11,000
Expenditures/Uses				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	\$462,452	\$439,501	\$500,850	\$498,750
Total Expenditures	\$462,452	\$439,501	\$500,850	\$498,750
Personnel Summary				
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 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.

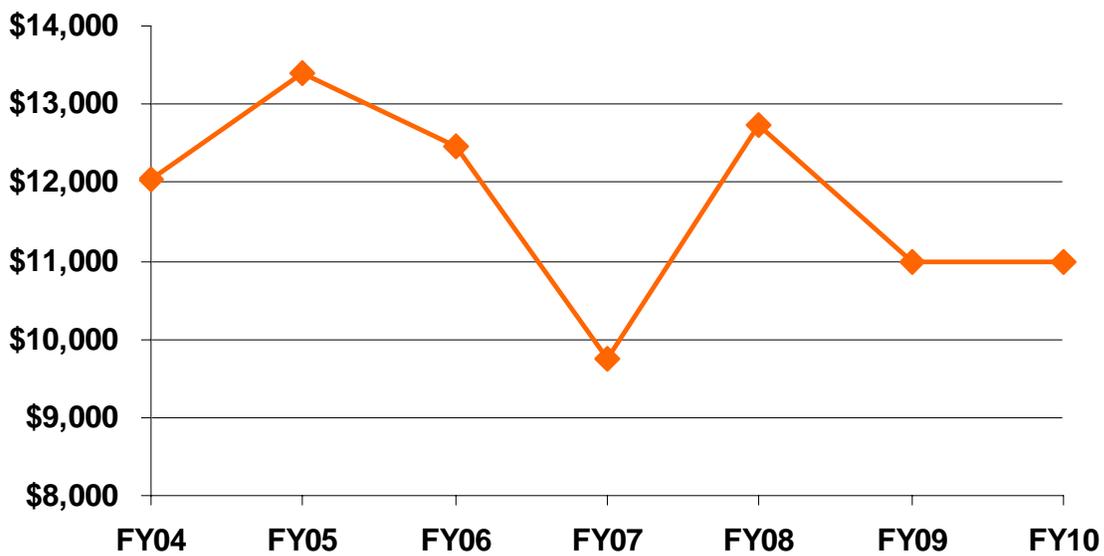
Funding Source: General Fund

Department: Juvenile Court Services

Expenditures - Juvenile Court Svcs



Revenues - Juvenile Court Svcs



Department: Planning & Zoning

<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Intergovernmental	\$13,867	\$846	\$5,000	\$0
Licenses & Permits	\$18,348	\$190,175	\$18,400	\$12,000
Charges for Services	\$7,831	\$13,561	\$7,330	\$6,850
Miscellaneous	\$2,118	\$7,575	\$1,400	\$1,400
Total Revenues	\$42,164	\$212,157	\$32,130	\$20,250
Expenditures/Uses				
Personal Services	\$225,281	\$258,771	\$276,550	\$276,200
Operating Expenditures	\$53,668	\$52,297	\$49,590	\$58,490
Total Expenditures	\$278,949	\$311,068	\$326,140	\$334,690
Personnel Summary				
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Full Time	3.00	4.00	4.00	4.00
Part Time	-	-	-	-
Vacant	-	-	-	-
Total FTEs	4.00	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.

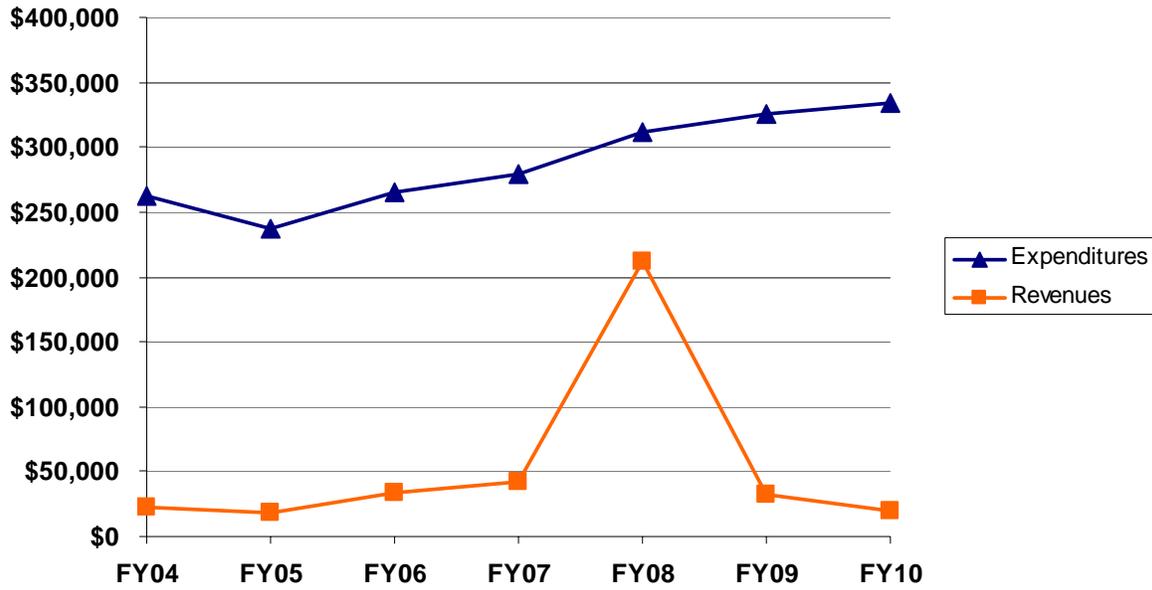
The *Planning and Zoning Commission* is a seven-member board of citizens which provides recommendations on land use matters to the Board of Supervisors and Board of Adjustment. Members of the Commission serve on a volunteer-basis and are appointed by the Board of Supervisors.

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 & Revenues - Planning & Zoning



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>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Charges for Service: Statutory	\$555,501	\$530,304	\$587,500	\$493,000
Use of Money and Property	\$6,127	\$4,934	\$2,700	\$1,850
Miscellaneous	\$0	\$455	\$500	\$800
Total Revenues	\$561,628	\$535,693	\$590,700	\$495,650
Expenditures/Uses				
Personal Services	\$284,918	\$301,300	\$329,985	\$332,085
Operating Expenditures	\$98,854	\$88,955	\$152,550	\$102,600
Total Expenditures	\$383,772	\$390,255	\$482,535	\$434,685

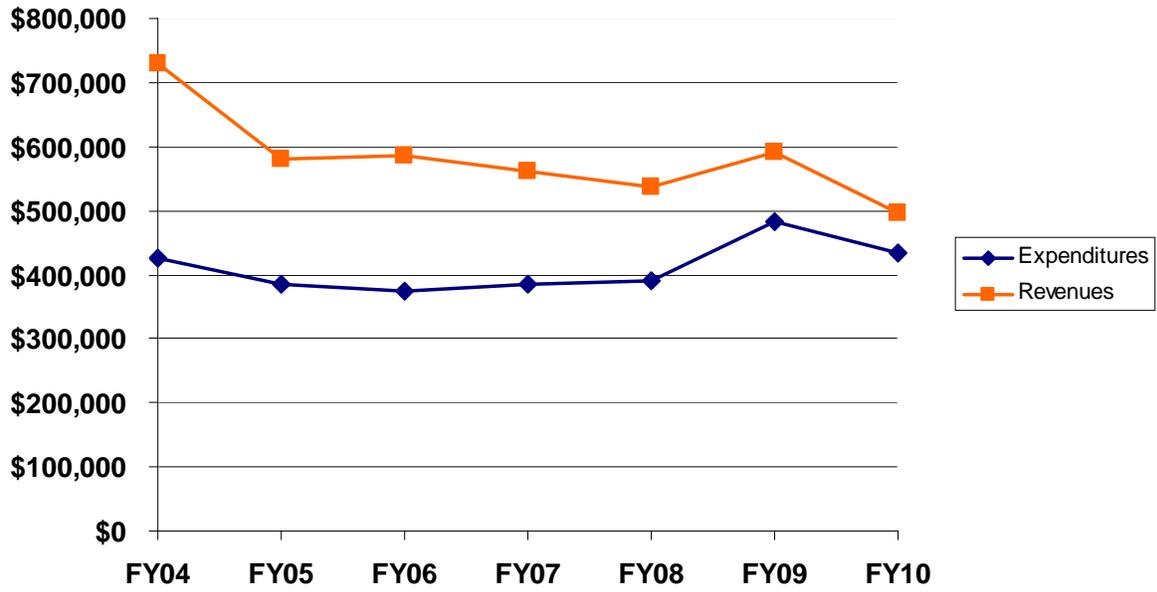
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Statutory Deputies	2.00	2.00	2.00	2.00
Full Time	2.00	3.00	3.00	3.00
Part Time	0.50	-	-	-
Vacant	-	-	-	-
Total FTEs	5.50	6.00	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>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental	\$1,112,043	\$891,978	\$965,347	\$845,008
Licenses and Permits	\$0	\$0	\$0	\$0
Charges for Service: Statutory	\$279,572	\$277,012	\$271,000	\$276,200
Charges for Service: Non-Statutory	\$26,021	\$26,800	\$26,000	\$29,000
Use of Money and Property	\$97,799	\$163,400	\$102,500	\$128,000
Miscellaneous	\$70,033	\$77,820	\$68,679	\$71,450
Total Revenues	\$1,585,468	\$1,437,010	\$1,433,526	\$1,349,658
Expenditures/Uses				
Personal Services	\$4,968,984	\$5,036,616	\$5,378,765	\$5,476,190
Operating Expenditures	\$1,018,188	\$1,213,508	\$1,186,985	\$865,510
Total Expenditures	\$5,987,172	\$6,250,124	\$6,565,750	\$6,341,700

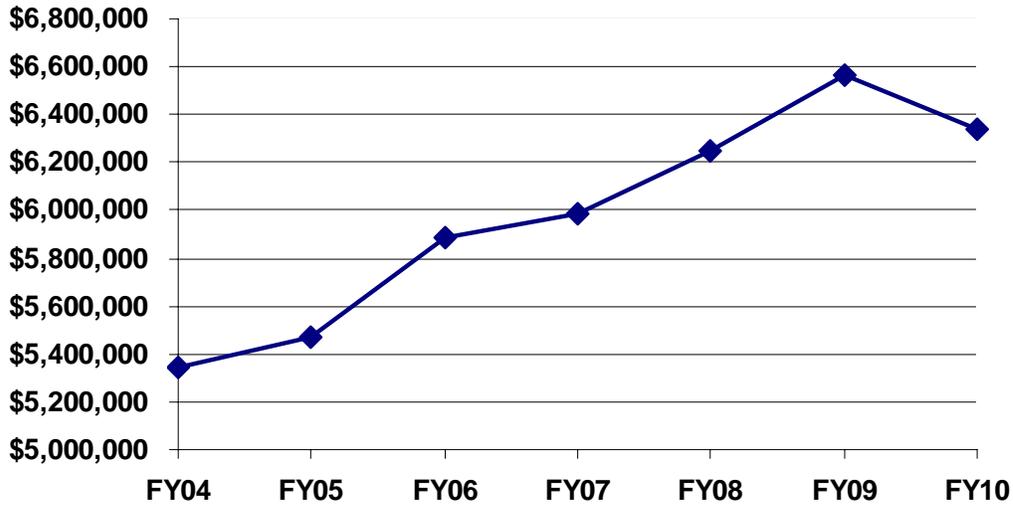
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Statutory Deputies	1.00	1.00	1.00	1.00
Full Time	80.00	80.00	80.00	80.00
Part Time	0.50	0.50	0.50	0.50
Vacant	-	-	-	-
Total 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.

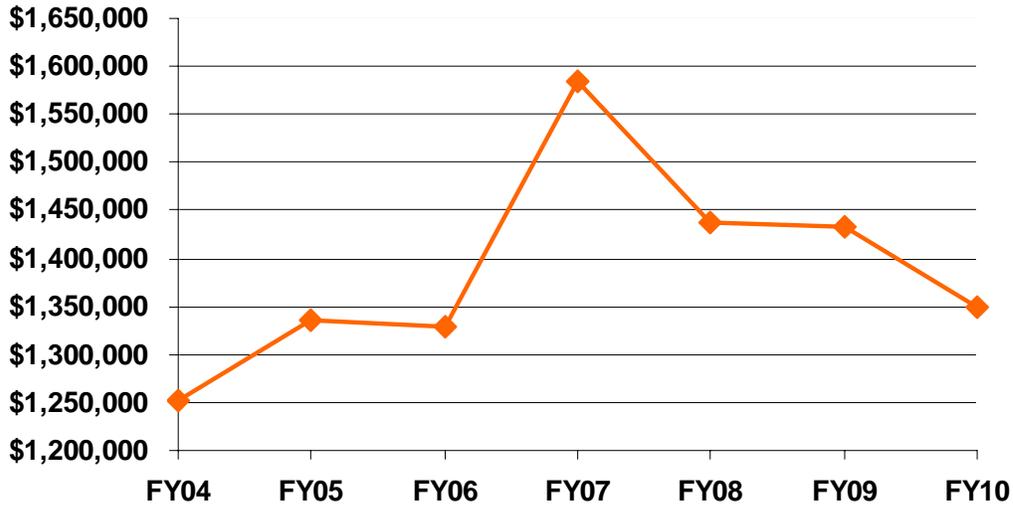
Funding Sources: General Fund; Rural Fund (patrol deputies only)

Department: Sheriff

Expenditures - Sheriff



Revenues - Sheriff



Department: Treasurer

<i>Financial Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Revenues/Sources				
Taxes	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Charges for Service: Statutory	\$472,942	\$473,716	\$457,750	\$457,750
Use of Money and Property	\$762,234	\$781,330	\$550,000	\$270,000
Miscellaneous	\$232	\$1,025	\$1,000	\$1,000
Total Revenues	\$1,235,408	\$1,256,071	\$1,008,750	\$728,750
Expenditures/Uses				
Personal Services	\$565,096	\$573,017	\$612,706	\$615,556
Operating Expenditures	\$110,338	\$107,148	\$124,371	\$123,534
Total Expenditures	\$675,434	\$680,165	\$737,077	\$739,090

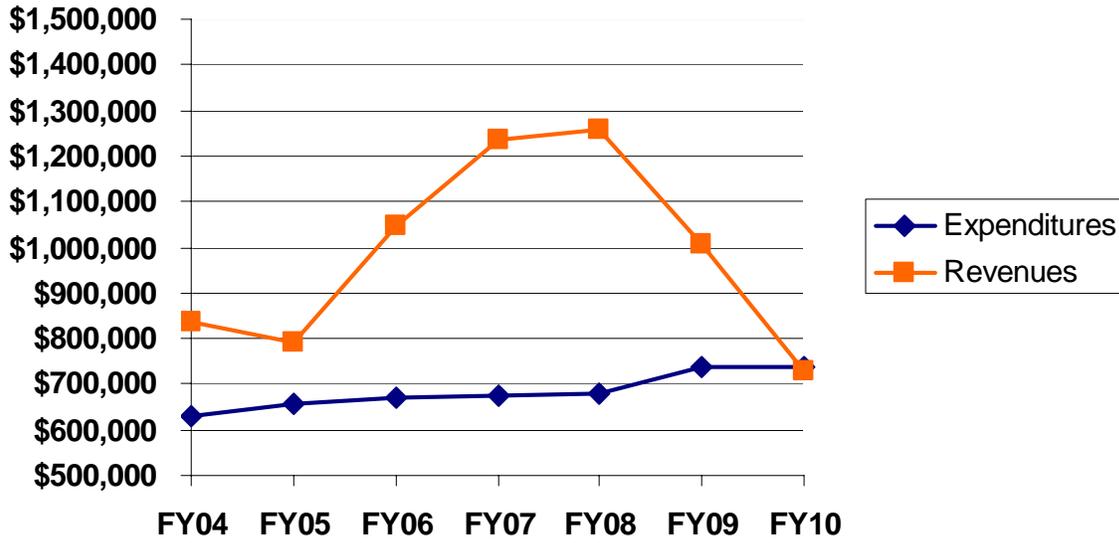
<i>Personnel Summary</i>	<i>FY07 Actual</i>	<i>FY08 Actual</i>	<i>FY09 Adopted</i>	<i>FY10 Adopted</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Statutory Deputies	2.00	2.00	2.00	2.00
Full Time	8.00	9.00	9.00	9.00
Part Time	1.00	-	-	-
Vacant	-	-	-	-
Total FTEs	12.00	12.00	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



FY10 Expenditures by Department

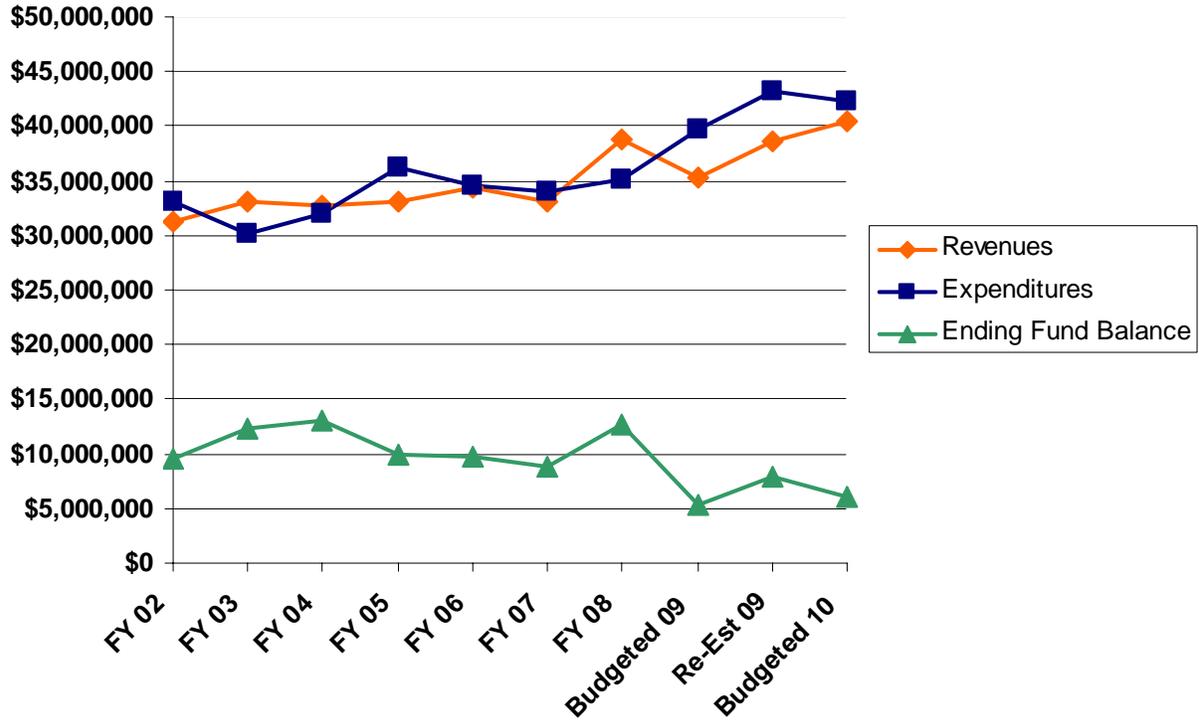
	FY10 Adopted			FY09 Adopted		
	Personal Services	Operating Services	Total	Personal Services	Operating Services	Total
Animal Control	\$182,400	\$51,200	\$233,600	\$181,900	\$49,350	\$231,250
Attorney	1,638,640	86,300	1,724,940	1,619,740	93,300	1,713,040
Auditor	647,906	205,150	853,056	708,006	230,965	938,971
Bd of Health-Sanitarian	188,500	36,669	225,169	189,800	35,204	225,004
Board of Supervisors	406,022	42,900	448,922	397,327	45,600	442,927
Community Life Program	3,239,000	688,000	3,927,000	3,229,700	725,675	3,955,375
Community Services	53,500	178,300	231,800	58,450	164,200	222,650
Conservation	860,322	429,680	1,290,002	872,396	1,975,695	2,848,091
Countywide Services	0	4,271,947	4,193,109	0	3,972,127	3,972,127
Engineer-Secondary Rds	2,222,300	8,028,650	10,250,950	2,211,292	8,543,750	10,755,042
Facilities Management	433,900	193,611	627,511	433,100	211,701	644,801
General Betterment	0	781,115	781,115	0	807,700	807,700
Human Services	0	81,200	81,200	0	91,200	91,200
Human Services Center	215,100	130,803	345,903	212,550	139,973	352,523
Information Technology	444,900	509,544	954,444	443,400	496,512	939,912
IRVM	75,925	69,900	145,825	75,675	112,800	188,475
Justice Center Facilities	294,300	536,732	831,032	293,200	523,200	816,400
Juvenile Court Services	0	498,750	498,750	0	500,850	500,850
Mental Health	1,006,850	3,755,939	4,762,789	1,013,800	4,303,580	5,317,380
Planning & Zoning	276,200	58,490	334,690	276,550	49,590	326,140
Recorder	332,085	102,600	434,685	329,985	152,550	482,535
Sheriff	5,476,190	865,510	6,341,700	5,378,765	1,186,985	6,565,750
Treasurer	615,556	123,534	739,090	612,706	124,371	737,077
Veterans Affairs	48,750	41,900	90,650	41,150	32,600	73,750
TOTALS	\$18,658,346	\$21,768,424	\$40,347,932	\$18,579,192	\$24,569,778	\$43,148,970

FY10 Revenues by Department

	FY10 ADOPTED	FY09 ADOPTED
PROPERTY TAXES:	\$19,911,805	\$17,859,632
OTHER COUNTY TAXES	1,879,394	1,994,937
DEPARTMENTAL:		
Animal Control	24,500	20,500
Attorney	25,500	25,200
Auditor	93,250	53,050
Board of Health-Sanitarian	33,765	38,485
Community Life Program	1,239,707	912,300
Community Services	6,100	6,100
Conservation	256,500	1,413,920
Countywide Services	1,004,668	1,471,256
Engineer-Secondary Roads	9,526,484	8,316,886
Facilities Management	1,200	1,000
Human Services	159,200	188,000
Human Services Center	37,872	0
IRVM	4,800	4,800
Juvenile Court Services	11,000	11,000
Mental Health	1,654,179	1,145,000
Planning & Zoning	20,250	32,130
Recorder	495,650	590,700
Sheriff	1,349,658	1,433,526
Treasurer	728,750	1,008,750
Veterans Affairs	10,100	100
TOTALS	\$38,474,332	\$36,527,272

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.

FY10 Budget Preparation Calendar

- 11/13/08 Distribute budget preparation instructions to all departments
- 12/05/08 Departmental budget requests due to Auditor's office
- 01/02/09 Proposed budget to Board of Supervisors
- 01/05/09 Board of Supervisors & Auditor's office review proposed budget & departmental requests
- 1/06/09 – 1/16/09 Individual work sessions between Board of Supervisors and departments
- 1/19/09 – 2/16/09 Auditor's office prepares reports
- 02/17/09 Department-wide staff meeting to discuss budget status
- 2/26/09 Newspapers publish notice of public hearing
- 03/12/09 Public hearing to adopt budget
- 05/14/09 Publish FY09 budget amendment and notice of public hearing
- 05/26/09 Public hearing for FY09 budget amendment
- 06/23/09 Appropriation of FY10 Budget by Resolution
- 07/01/09 Fiscal Year 2010 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 FY10 is \$12,903,817. This is \$563,152 more than FY09.

General Fund Statement

	Actual FY06	Actual FY07	Actual FY08	Projected FY09	Adopted FY10
Revenues / Other Sources					
Taxes Levied on Property	10,923,946	11,659,067	11,769,911	12,340,665	12,903,817
Less: Unc. Del. Tax-Levy Yr	3,690	86,688	53,696	0	
Less: Credits to Taxpayers	286,154	293,682	275,178	289,531	275,098
Net Current Property Tax	10,634,102	11,278,697	11,441,037	12,059,465	12,628,719
Delinquent Property Tax	2,930	1,664	2,908	2,800	2,900
Penalties & Interest on Tax	167,022	174,513	144,087	59,800	59,800
Other County Taxes/TIF Tax	163,098	176,240	169,193	178,105	183,154
Intergovernmental	1,838,525	1,811,349	1,718,395	2,642,469	1,496,350
Licenses & Permits	13,890	10,400	10,580	13,050	9,750
Charges for Services	1,466,844	1,428,504	1,403,395	1,356,605	1,356,105
Use of Money & Property	621,915	810,459	829,720	459,572	313,622
Miscellaneous	112,396	82,161	88,572	132,371	98,280
Subtotal Revenues	15,020,722	15,773,987	15,807,887	16,904,237	16,148,680
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers	150,000	6,529	150,000		
Proceeds of Fixed Asset Sales	1,900		500		
Total Available Resources	15,172,622	15,780,516	15,958,387	16,904,237	16,148,680
Expenditures / Other Uses					
Public Safety & Legal Services	6,074,489	6,394,268	6,990,810	7,481,736	7,177,594
Physical Health & Social Services	1,860,651	1,728,924	1,772,481	1,938,539	1,954,419
Mental Health, MR & DD					
County Environment & Education	1,193,487	1,229,510	1,191,695	1,327,275	1,241,777
Roads & Transportation					
Government Services to Residents	1,227,117	1,053,200	1,036,672	1,301,401	1,137,036
Administration	4,167,430	4,143,545	4,143,777	4,386,691	4,533,558
Non Program Current					
Debt Service					
Capital Projects	56,305	53,891	210,823	1,175,620	
Subtotal Expenditures	14,579,479	14,603,338	15,346,258	17,611,262	16,044,384
Other Financing Uses:					
Operating Transfers	1,100,000	650,000	665,000	725,000	400,000
Total Expenditures / Other Uses	15,679,479	15,253,338	16,011,258	18,336,262	16,444,384
Beg Fund Bal - July 1	4,861,948	4,355,096	4,882,275	4,829,404	3,397,379
Fund Balance-Reserved	577,957	611,663	609,008	512,445	420,615
Fund Balance- Unreserved/Designated	377,500	467,000	391,068	7,500	
Fund Balance- Unreserved/Undesignated	3,399,638	3,803,611	3,829,328	2,877,434	2,681,060
End Fund Bal - June 30	4,355,096	4,882,274	4,829,404	3,397,379	3,101,675
Net Fund Balance Increase/(Decrease)	(506,852)	527,178	(52,871)	(1,432,025)	(295,704)

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 FY06	Actual FY07	Actual FY08	Projected FY09	Adopted FY10
Revenues / Other Sources					
Taxes Levied on Property	3,030,294	3,031,965	3,033,688	3,033,495	3,065,973
Less: Unc. Del. Tax-Levy Yr	1,033	22,548	13,843		
Less: Credits to Taxpayers	79,378	76,373	70,927	75,115	70,790
Net Current Property Tax	2,949,883	2,933,044	2,948,918	2,963,405	2,995,183
Delinquent Property Tax	813	433	749	800	800
Penalties & Interest on Tax					
Other County Taxes/TIF Tax	42,483	43,133	41,459	42,874	41,770
Intergovernmental	5,360,199	3,917,389	6,909,051	4,920,619	4,913,099
Licenses & Permits					
Charges for Services	199,513	218,193	182,429	185,000	190,000
Use of Money & Property					
Miscellaneous	29,981	8,928	3,756	2,000	2,000
Subtotal Revenues	8,582,872	7,121,120	10,086,362	8,114,698	8,142,852
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers					
Proceeds of Fixed Asset Sales	2,900		2,615		
Total Available Resources	8,585,772	7,121,120	10,088,977	8,114,698	8,142,852
Expenditures / Other Uses					
Public Safety & Legal Services					
Physical Health & Social Services					
Mental Health, MR & DD	7,972,454	8,352,820	8,828,883	9,311,455	8,715,388
County Environment & Education					
Roads & Transportation					
Government Services to Residents					
Administration					
Non Program Current					
Debt Service					
Capital Projects					
Subtotal Expenditures	7,972,454	8,352,820	8,828,883	9,311,455	8,715,388
Other Financing Uses:					
Operating Transfers					
Total Expenditures / Other Uses	7,972,454	8,352,820	8,828,883	9,311,455	8,715,388
Beg Fund Bal - July 1	1,961,541	2,574,859	1,343,160	2,603,254	1,406,497
Fund Balance-Reserved					
Fund Balance-Unreserved/Designated		250,000	225,800		
Fund Balance-Unreserved/Undesignated	2,574,859	1,093,160	2,377,454	1,406,497	833,961
End Fund Bal - June 30	2,574,859	1,343,160	2,603,254	1,406,497	833,961
Net Fund Balance Increase/(Decrease)	613,318	(1,231,699)	1,260,094	(1,196,757)	(572,536)

Rural Fund Statement

	Actual FY06	Actual FY07	Actual FY08	Projected FY09	Adopted FY10
Revenues / Other Sources					
Taxes Levied on Property	1,691,700	1,649,358	1,683,679	1,777,784	1,897,749
Less: Unc. Del. Tax-Levy Yr	2,730	4,784	1,750		
Less: Credits to Taxpayers	80,119	78,975	74,730	76,129	74,720
Net Current Property Tax	1,608,851	1,565,599	1,607,199	1,704,794	1,823,029
Delinquent Property Tax	250	527	1,535	1,000	1,000
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues	1,710,008	1,935,251	1,878,943	2,051,550	1,872,114
Intergovernmental	497,987	476,484	378,502	395,816	382,906
Licenses & Permits	12,360	18,348	190,175	18,400	12,000
Charges for Services	32,859	36,815	45,501	36,840	42,850
Use of Money & Property					
Miscellaneous	8,570	5,668	14,844	8,500	6,200
Subtotal Revenues	3,870,885	4,038,692	4,116,699	4,216,900	4,140,099
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers					
Proceeds of Fixed Asset Sales				4,000	
Total Available Resources	3,870,885	4,038,692	4,116,699	4,220,900	4,140,099
Expenditures / Other Uses					
Public Safety & Legal Services	1,606,618	1,590,042	1,318,067	1,350,710	1,390,100
Physical Health & Social Services			4,020	4,500	4,415
Mental Health, MR & DD					
County Environment & Education	1,110,017	1,031,716	1,098,533	1,187,735	1,176,315
Roads & Transportation	200,000	240,000	240,000	240,000	240,000
Government Services to Residents	2,284	1,783	982	2,700	2,700
Administration	15,100		4,500		
Non Program Current					
Debt Service					
Capital Projects					
Subtotal Expenditures	2,934,019	2,863,541	2,666,102	2,785,645	2,813,530
Other Financing Uses:					
Operating Transfers	1,038,426	991,673	1,200,000	1,600,000	1,600,000
Total Expenditures / Other Uses	3,972,445	3,855,214	3,866,102	4,385,645	4,413,530
Beg Fund Bal - July 1	661,420	559,861	743,337	993,934	829,189
Fund Balance-Reserved					
Fund Balance-Unreserved/Designated	255,252	237,948	195,856	189,330	136,130
Fund Balance-Unreserved/Undesignated	304,609	505,390	798,078	639,859	419,628
End Fund Bal - June 30	559,861	743,338	993,934	829,189	555,758
Net Fund Balance Increase/(Decrease)	(101,559)	183,477	250,597	(164,745)	(273,431)

Secondary Roads Fund Statement

	Actual FY06	Actual FY07	Actual FY08	Projected FY09	Adopted FY10
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	2,737,997	2,797,945	2,842,977	3,211,483	2,997,984
Licenses & Permits	9,261	8,675	12,255	5,700	1,000
Charges for Services	16,678	9,419	6,610	3,400	1,500
Use of Money & Property					
Miscellaneous	281,820	41,076	30,359	417,275	21,000
Subtotal Revenues	3,045,756	2,857,115	2,892,201	3,637,858	3,021,484
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers	1,388,426	1,351,673	1,650,000	2,050,000	2,000,000
Proceeds of Fixed Asset Sales	16,820	107,900	215,400	5,000	5,000
Total Available Resources	4,451,002	4,316,688	4,757,601	5,692,858	5,026,484
Expenditures / Other Uses					
Public Safety & Legal Services					
Physical Health & Social Services					
Mental Health, MR & DD					
County Environment & Education					
Roads & Transportation	3,952,491	3,961,352	4,569,121	5,308,392	4,875,950
Government Services to Residents					
Administration					
Non Program Current					
Debt Service					
Capital Projects	299,524	833,736	120,237	70,000	845,000
Subtotal Expenditures	4,252,015	4,795,088	4,689,358	5,378,392	5,720,950
Other Financing Uses:					
Operating Transfers					
Total Expenditures / Other Uses	4,252,015	4,795,088	4,689,358	5,378,392	5,720,950
Beg Fund Bal - July 1	1,393,014	1,591,996	1,113,596	1,181,839	1,496,305
Fund Balance-Reserved					
Fund Balance-Unreserved/Designated					
Fund Balance-Unreserved/Undesignated	1,591,996	1,113,596	1,181,839	1,496,305	801,839
End Fund Bal - June 30	1,591,996	1,113,596	1,181,839	1,496,305	801,839
Net Fund Balance Increase/(Decrease)	198,982	(478,400)	68,243	314,466	(694,466)

Other Special Revenues Fund Statement

Revenues / Other Sources	Actual FY06	Actual FY07	Actual FY08	Projected FY09	Adopted FY10
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	140,103	35,649	62,763	51,550	40,000
Licenses & Permits					
Charges for Services	23,405	22,123	22,404	24,000	33,000
Use of Money & Property	118,787	114,958	180,712	112,100	132,200
Miscellaneous	108,333	146,616	221,822	102,350	90,450
Subtotal Revenues	390,628	319,346	487,701	290,000	295,650
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers		40,000	25,000		
Proceeds of Fixed Asset Sales					
Total Available Resources	390,628	359,346	512,701	290,000	295,650
Expenditures / Other Uses					
Public Safety & Legal Services	128,310	116,619	168,401	134,000	145,500
Physical Health & Social Services					
Mental Health, MR & DD					
County Environment & Education	118,516	73,921	97,448	477,750	120,750
Roads & Transportation					
Government Services to Residents	2,083	10,737	18,191	70,000	30,000
Administration	320	469	97		
Non Program Current					
Debt Service					
Capital Projects	2,500		85,863		
Subtotal Expenditures	251,729	201,746	370,000	681,750	296,250
Other Financing Uses:					
Operating Transfers					
Total Expenditures / Other Uses	251,729	201,746	370,000	681,750	296,250
Beg Fund Bal - July 1	423,355	562,252	719,852	862,553	470,803
Fund Balance-Reserved					
Fund Balance-Unreserved/Designated					
Fund Balance-Unreserved/Undesignated	562,252	719,852	862,553	470,803	470,203
End Fund Bal - June 30	562,252	719,852	862,553	470,803	470,203
Net Fund Balance Increase/(Decrease)	138,897	157,600	142,701	(391,750)	(600)

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 dependant 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 FY06	Actual FY07	Actual FY08	Projected FY09	Adopted FY10
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					
Intergovernmental					
Licenses & Permits					
Charges for Services					
Use of Money & Property	47,813	21,353		20,000	
Miscellaneous					
Subtotal Revenues	47,813	21,353	0	20,000	0
Other Financing Sources:					
Gen. Long-Term Debt Proceeds			2,025,833	1,800,000	4,500,000
Operating Transfers	600,000	250,000	40,000	275,000	
Proceeds of Fixed Asset Sales					
Total Available Resources	647,813	271,353	2,065,833	2,095,000	4,500,000
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	1,198,411	266,448	90,581	3,868,000	4,530,000
Subtotal Expenditures	1,198,411	266,448	90,581	3,868,000	4,530,000
Other Financing Uses:					
Operating Transfers		6,529			
Total Expenditures / Other Uses	1,198,411	272,977	90,581	3,868,000	4,530,000
Beg Fund Bal - July 1	607,847	57,249	55,624	2,030,876	257,876
Fund Balance-Reserved					
Fund Balance- Unreserved/Designated	57,249		2,030,876	180,833	150,833
Fund Balance- Unreserved/Undesignated		55,624		77,043	77,043
End Fund Bal - June 30	57,249	55,624	2,030,876	257,876	227,876
Net Fund Balance Increase/(Decrease)	(550,598)	(1,625)	1,975,252	(1,773,000)	(30,000)

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 as capital projects for road improvements. Outstanding general obligation debt as of July 1, 2008 totals \$8,130,000. The bonds have an average interest rate of 4.25% 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, 2008 are comprised of the following:

Issue	Date of Issue	Amount Issued	Interest Rates	Outstanding July 1, 2008
Justice Center	December, 1998	\$2,700,000		\$0
Justice Center	September, 1999	\$5,000,000	4.90-5.10%	\$5,000,000
Justice Center	August, 2000	\$5,000,000	4.90-4.95%	\$1,030,000
Road Projects	May, 2008	\$2,100,000	3.40-3.85%	\$2,100,000

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

Fiscal Year	Principal	Interest	Total
FY09	\$905,000	\$302,818	\$1,207,818
FY10	\$1,245,000	\$330,688	\$1,575,688
FY11	\$1,145,000	\$274,046	\$1,419,046
FY12	\$1,200,000	\$220,003	\$1,420,003
FY13	\$1,255,000	\$162,883	\$1,417,883
FY14	\$1,305,000	\$102,558	\$1,407,558
FY15	\$200,000	\$39,318	\$239,318
FY16	\$205,000	\$32,418	\$237,418
FY17	\$215,000	\$25,140	\$240,140
FY18	\$225,000	\$17,292	\$242,292
FY19	\$230,000	\$8,856	\$238,856
	<u>\$8,130,000</u>	<u>\$1,516,019</u>	<u>\$9,646,019</u>

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
	<u>\$6,670,000</u>	<u>\$4,016,469</u>	<u>\$10,686,469</u>

Story County's general obligation bond rating, assigned by Moody's Investors Service, is Aa2. 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 taxable property within the county's corporate limits. The valuation used for the FY10 debt limit is \$5,285,996,394. Story County's outstanding general obligation debt is significantly below its constitutional debt limit of \$249 million.

Debt Service Fund Statement

	Actual FY06	Actual FY07	Actual FY08	Projected FY09	Adopted FY10
Revenues / Other Sources					
Taxes Levied on Property	1,184,971	1,176,036	1,174,796	1,177,786	2,184,133
Less: Unc. Del. Tax-Levy Yr	2,121	8,491	5,477		
Less: Credits to Taxpayers	31,171	29,738	27,572	27,344	27,295
Net Current Property Tax	1,151,679	1,137,807	1,141,747	1,150,442	2,156,838
Delinquent Property Tax	319	168	277	200	200
Penalties & Interest on Tax					
Other County Taxes/TIF Tax Revenues	15,902	15,950	15,299	15,414	25,692
Intergovernmental	31,768	30,307	28,122	27,886	27,837
Licenses & Permits					
Charges for Services					
Use of Money & Property	10,731	15,341	86,527	10,000	10,000
Miscellaneous					
Subtotal Revenues	1,210,399	1,199,573	1,271,972	1,203,942	2,220,567
Other Financing Sources:					
Gen. Long-Term Debt Proceeds					
Operating Transfers					
Proceeds of Fixed Asset Sales					
Total Available Resources	1,210,399	1,199,573	1,271,972	1,203,942	2,220,567
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	1,203,343	1,200,123	1,204,688	1,207,818	2,227,430
Capital Projects					
Subtotal Expenditures	1,203,343	1,200,123	1,204,688	1,207,818	2,227,430
Other Financing Uses:					
Operating Transfers					
Total Expenditures / Other Uses	1,203,343	1,200,123	1,204,688	1,207,818	2,227,430
Beg Fund Bal - July 1	47,228	54,284	53,735	121,019	37,143
Fund Balance-Reserved	54,284	53,734	121,019	37,143	30,280
Fund Balance-Unreserved/Designated					
Fund Balance-Unreserved/Undesignated					
End Fund Bal - June 30	54,284	53,734	121,019	37,143	30,280
Net Fund Balance Increase/(Decrease)	7,056	(550)	67,284	(83,876)	(6,863)

ADOPTED STORY COUNTY BUDGET SUMMARY

		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS			
							Budget 2009/2010 (F)	Re-estimated 2008/2009 (G)	Actual 2007/2008 (H)	
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	12,903,817	4,963,722		2,184,133		20,051,672	18,329,730	17,662,074	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	74,766	2
Less: Credits to Taxpayers	3	275,098	145,510		27,295		447,903	451,624	448,407	3
Net Current Property Taxes	4	12,628,719	4,818,212		2,156,838		19,603,769	17,878,106	17,138,901	4
Delinquent Property Tax Revenue	5	2,900	1,800		200		4,900	4,800	5,469	5
Penalties, Interest & Costs on Taxes	6	59,800					59,800	59,800	144,087	6
Other County Taxes/TIF Tax Revenues	7	183,154	1,913,884	0	25,692	0	2,122,730	2,286,743	2,104,894	7
Intergovernmental	8	1,496,350	8,333,989	0	27,837	0	9,858,176	11,243,880	11,939,810	8
Licenses & Permits	9	9,750	13,000	0	0	0	22,750	37,150	213,010	9
Charges for Service	10	1,356,105	267,350	0	0	0	1,623,455	1,605,845	1,660,339	10
Use of Money & Property	11	313,622	132,200	0	10,000	0	455,822	601,672	1,096,959	11
Miscellaneous	12	98,280	119,650	0	0	0	217,930	666,844	359,353	12
Subtotal Revenues	13	16,148,680	15,600,085	0	2,220,567	0	33,969,332	34,384,840	34,662,822	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	4,500,000	0	0	4,500,000	1,800,000	2,025,833	14
Operating Transfers In	15	0	2,000,000	0	0	0	2,000,000	2,325,000	1,865,000	15
Proceeds of Fixed Asset Sales	16	0	5,000	0	0	0	5,000	11,795	218,515	16
Total Revenues & Other Sources	17	16,148,680	17,605,085	4,500,000	2,220,567	0	40,474,332	38,521,635	38,772,170	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	7,177,594	1,535,600			0	8,713,194	8,966,446	8,477,278	18
Physical Health and Social Services	19	1,954,419	4,415			0	1,958,834	1,943,039	1,776,501	19
Mental Health, MR & DD	20	0	8,715,388			0	8,715,388	9,311,455	8,828,883	20
County Environment and Education	21	1,241,777	1,297,065			0	2,538,842	2,992,760	2,387,676	21
Roads & Transportation	22	0	5,115,950			0	5,115,950	5,525,809	4,809,121	22
Government Services to Residents	23	1,137,036	32,700			0	1,169,736	1,374,101	1,055,845	23
Administration	24	4,533,558	0			0	4,533,558	4,386,691	4,148,374	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		2,227,430	0	2,227,430	1,287,818	1,204,688	26
Capital Projects	27	0	845,000	4,530,000		0	5,375,000	5,136,203	507,504	27
Subtotal Expenditures	28	16,044,384	17,546,118	4,530,000	2,227,430	0	40,347,932	40,924,322	33,195,870	28
Other Financing Uses:										
Operating Transfers Out	29	400,000	1,600,000	0	0	0	2,000,000	2,325,000	1,865,000	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	16,444,384	19,146,118	4,530,000	2,227,430	0	42,347,932	43,249,322	35,060,870	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	(295,704)	(1,541,033)	(30,000)	(6,863)	0	(1,873,600)	(4,727,687)	3,711,300	32
Beginning Fund Balance - July 1,	33	3,397,379	4,202,794	257,876	37,143	0	7,895,192	12,622,879	8,911,579	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Reserved	35	420,615	0	150,833	30,280	0	601,728	730,421	730,027	35
Fund Balance - Unreserved/Designated	36	0	136,130	77,043	0	0	213,173	273,873	2,843,600	36
Fund Balance - Unreserved/Undesignated	37	2,681,060	2,525,631	0	0	0	5,206,691	6,890,898	9,049,252	37
Total Ending Fund Balance - June 30,	38	3,101,675	2,661,761	227,876	30,280	0	6,021,592	7,895,192	12,622,879	38

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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 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 Principals (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:

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