

County of Story, Iowa

Fiscal Year 2016

Proposed Budget



Board of Supervisors

Rick Sanders, Chairperson

Paul Toot, Supervisor

Wayne Clinton, Supervisor

Prepared by Story County Auditor's Office

Lucy Martin, Auditor

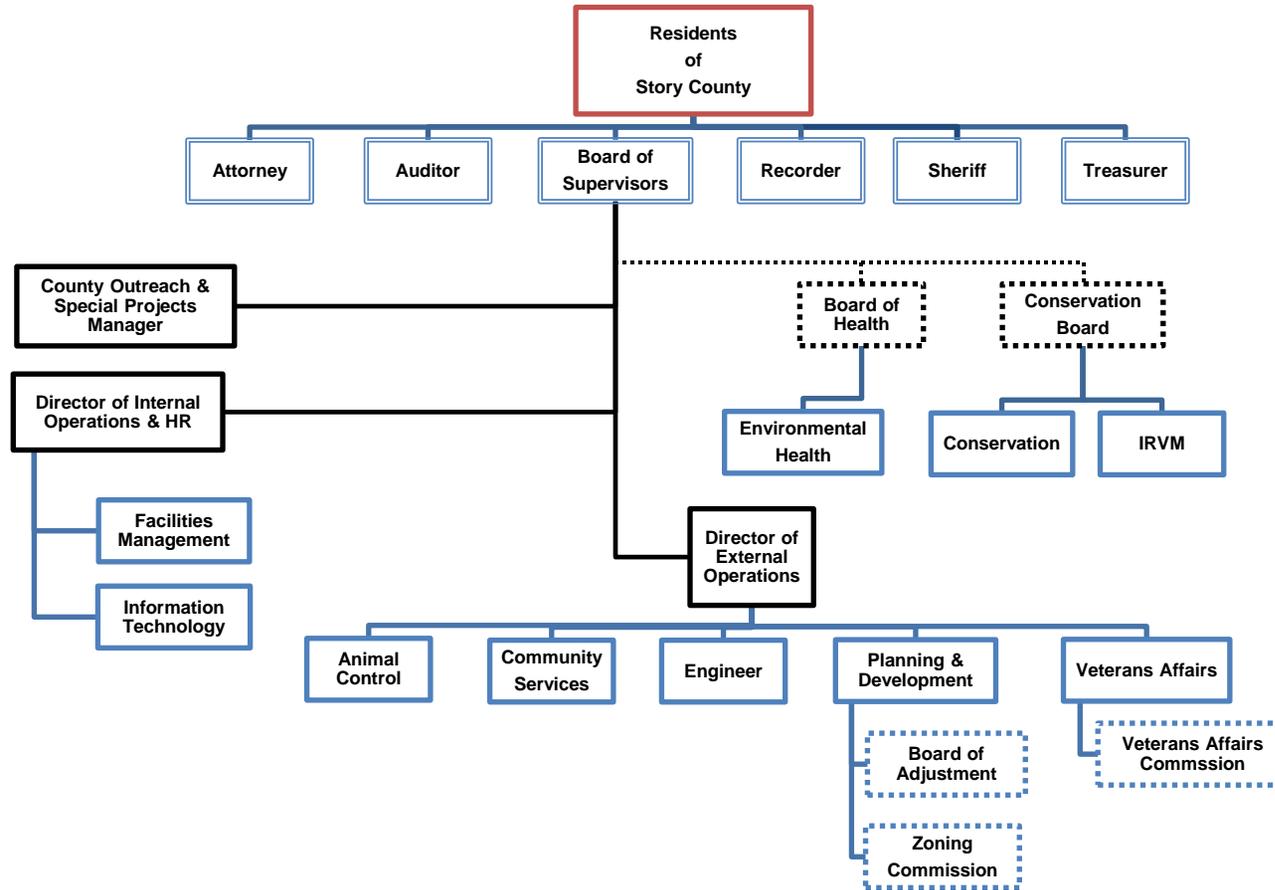
Lisa Markley, Assistant Auditor

TABLE OF CONTENTS

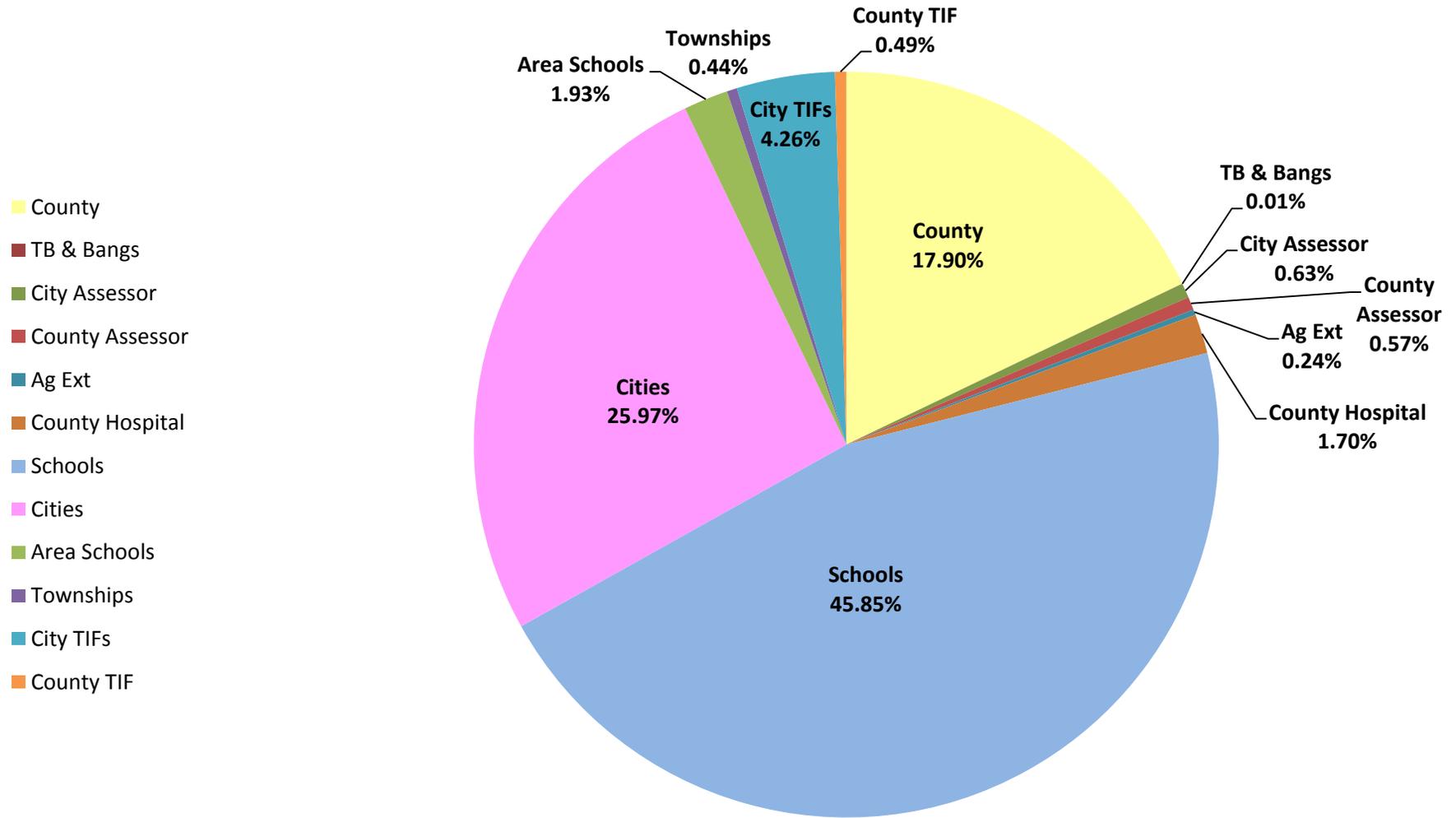
Organizational Chart
 Abstract of Taxes Chart
 Tax Dollars, Valuations & Levy Rates
 Proposed Budget Summary
 Revenue Graph
 Revenues by Department
 Expenditures Graph
 Expenditures by Department
 Expenditures Graphs by Department
 Budgeted Expenses/Revenues History

<u>DEPARTMENT</u>	<u>DEPARTMENT HEAD/ELECTED OFFICIAL</u>	<u>PROPOSED SALARY (FY16)</u>
Animal Control	Sue McCaskey	\$58,375
Attorney	Stephen Holmes	\$120,724
Auditor	Lucy Martin	\$67,794
Board of Health - Environmental Health	Margaret Jaynes	\$61,913
Board of Supervisors	Chair - Rick Sanders	\$68,538
	Members - Wayne Clinton, Paul Toot	\$67,538
County Outreach & Special Project Manager	Leanne Harter	\$69,173
Director of External Operation & County Sevices	Deb Schildroth	\$79,960
Director of Interanl Operations & Human Resources	Alissa Riese-Wignall	
Community Services/Mental Health	Undetermined	
Conservation Board	Mike Cox	\$79,007
Countywide Services	Rick Sanders, Paul Toot, Wayne Clinton	
Department Human Services	Pauline Rutherford	
Facilities Manager (inc Human Services/Justice Cntr)	Cal Pearson	\$82,445
General Betterment (40% L.O.)	Rick Sanders, Paul Toot, Wayne Clinton	
Information Technology	Barbara Steinback	\$92,232
Intergrated Roadside Vegetation Mgmt (IRVM)	Joe Kooiker, Mike Cox	\$48,439 (Joe)
Juvenile Court Services	Shirley Faircloth	
Planning & Development	Charlie Dissell	\$59,305
Recorder	Stacie Herridge	\$67,794
Secondary Roads	Darren Moon	\$98,967
Sheriff	Paul Fitzgerald	\$115,233
Treasurer	Renee Twedt	\$67,794
Veterans Affairs	Brett McLain	\$55,340

Story County Organizational Chart



FY15 Tax Askings



TAX DOLLARS, VALUATIONS & LEVY RATES

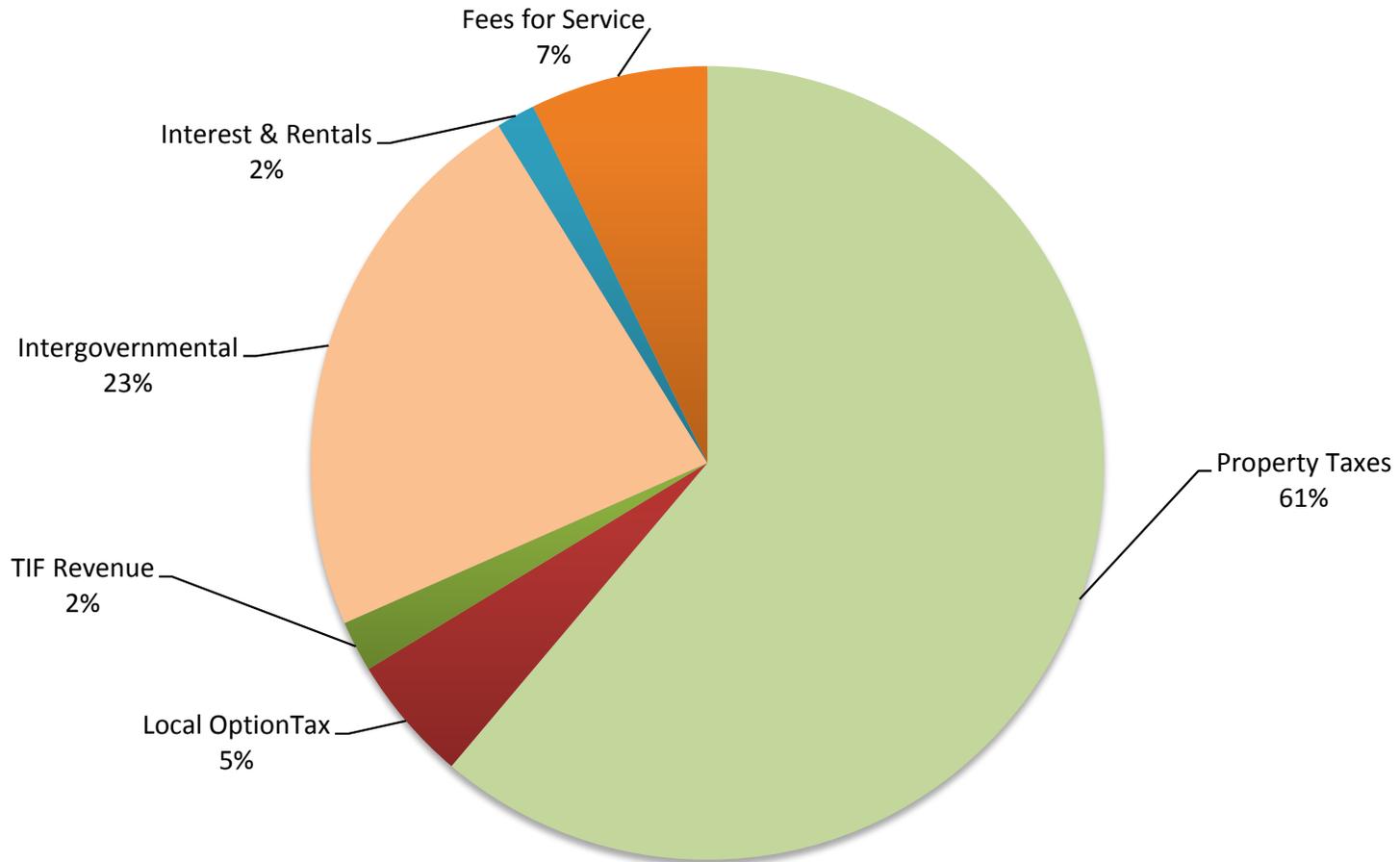
FISCAL YEAR 2016			
	DOLLARS	VALUATION	RATE
A. Countywide Levies:		3,906,739,411	
General Basic	13,673,588		3.50000
General Supplemental	4,700,000		1.20305
<i>Emerg Mgmt Dollars Inc. Above</i>	204,126		
County Services Fund	3,066,575		0.78494
Debt Service	803,945	4,133,480,199	0.19450
Subtotal Countywide (A)	22,244,108		5.68249
B. All Rural Services Only Levies:		863,422,554	
Rural Services Basic	2,745,000		3.17921
GRAND TOTAL (A & B)	24,989,108		8.86170

FISCAL YEAR 2015			
	DOLLARS	VALUATION	RATE
A. Countywide Levies:		3,745,116,206	
General Basic	13,107,907		3.50000
General Supplemental	3,250,000		0.86780
<i>Emerg Mgmt Dollars Inc. Above</i>	202,059		
County Services Fund	3,066,575		0.81882
Debt Service	802,428	3,947,492,811	0.20328
Subtotal Countywide (A)	20,226,910		5.38990
B. All Rural Services Only Levies:		820,797,604	
Rural Services Basic	2,607,953		3.17734
GRAND TOTAL (A & B)	22,834,863		8.56724

Story County PROPOSED BUDGET SUMMARY

						TOTALS				
		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget 2015/2016 (F)	Re-estimated 2014/2015 (G)	Actual 2013/2014 (H)	
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	18,224,061	5,732,109		797,788		24,753,958	22,595,047	22,841,536	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0				0	0	56,957	2
Less: Credits to Taxpayers	3	522,625	203,250		27,030		752,905	752,905	589,017	3
Net Current Property Taxes	4	17,701,436	5,528,859		770,748		24,001,053	21,842,142	22,195,562	4
Delinquent Property Tax Revenue	5	1,000	0		0		1,000	2,800	676	5
Penalties, Interest & Costs on Taxes	6	50,000					50,000	47,500	129,030	6
Other County Taxes/TIF Tax Revenues	7	201,737	2,968,954		7,987	0	3,178,678	3,206,815	2,557,957	7
Intergovernmental	8	3,245,703	5,772,968		52,182	0	9,070,853	10,499,055	10,223,447	8
Licenses & Permits	9	25,730	37,500				63,230	60,730	74,275	9
Charges for Service	10	1,742,926	64,500				1,807,426	1,900,565	1,854,126	10
Use of Money & Property	11	567,160	2,250		500		569,910	189,340	195,927	11
Miscellaneous	12	804,350	270,620				1,074,970	728,141	1,130,757	12
Subtotal Revenues	13	24,340,042	14,645,651	0	831,417	0	39,817,120	38,477,088	38,361,757	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	54,012	54,012				108,024	108,024	189,788	14
Operating Transfers In	15	700,000	2,675,000	400,000	0	0	3,775,000	2,516,147	2,401,219	15
Proceeds of Fixed Asset Sales	16	0	1,500				1,500	7,365	673,660	16
Total Revenues & Other Sources	17	25,094,054	17,376,163	400,000	831,417	0	43,701,644	41,108,624	41,626,424	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	8,853,603	1,997,900			0	10,851,503	10,599,549	10,044,455	18
Physical Health and Social Services	19	2,460,098	15,000			0	2,475,098	2,430,846	2,286,629	19
Mental Health, MR & DD	20	1,448,788	4,262,341			0	5,711,129	8,567,330	5,730,953	20
County Environment and Education	21	2,009,070	1,548,626			0	3,557,696	3,715,751	2,866,403	21
Roads & Transportation	22	0	6,261,175			0	6,261,175	5,739,857	5,730,515	22
Government Services to Residents	23	1,777,059	17,700			0	1,794,759	1,182,472	1,060,655	23
Administration	24	5,835,312	2,500			0	5,837,812	4,975,763	4,595,583	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	344,753		839,023	0	1,183,776	1,191,342	2,247,901	26
Capital Projects	27	827,100	1,850,000	375,000		0	3,052,100	2,511,501	2,291,072	27
Subtotal Expenditures	28	23,211,030	16,299,995	375,000	839,023	0	40,725,048	40,914,411	36,854,166	28
Other Financing Uses:										
Operating Transfers Out	29	1,595,000	2,288,024			0	3,883,024	2,624,171	2,591,007	29
Refunded Debt/Payments to Escrow	30						0		0	30
Total Expenditures & Other Uses	31	24,806,030	18,588,019	375,000	839,023	0	44,608,072	43,538,582	39,445,173	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	288,024	(1,211,856)	25,000	(7,606)	0	(906,438)	(2,429,958)	2,181,251	32
Beginning Fund Balance - July 1,	33	5,231,989	7,031,298	2,191	57,554	0	12,323,032	14,752,990	12,571,739	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34						0		0	34
Fund Balance - NonSpendable	35	0	0				0		0	35
Fund Balance - Restricted	36	1,055,170	389,831		49,948		1,494,949	688,796	1,785,604	36
Fund Balance - Committed	37	0	661,140				661,140	1,698,140	661,140	37
Fund Balance - Assigned	38	172,957	25,108	27,191	0		225,256	746,644	1,329,568	38
Fund Balance - Unassigned	39	4,291,886	4,743,363		0	0	9,035,249	9,189,452	10,976,678	39
Total Ending Fund Balance - June 30,	40	5,520,013	5,819,442	27,191	49,948	0	11,416,594	12,323,032	14,752,990	40
Proposed tax rate per \$1,000 valuation for County purposes:		5.68249	urban areas;	8.8617	rural areas;	Any special district rates excluded.				
This line and the next line reserved for notes:										

STORY COUNTY FY16 REVENUES

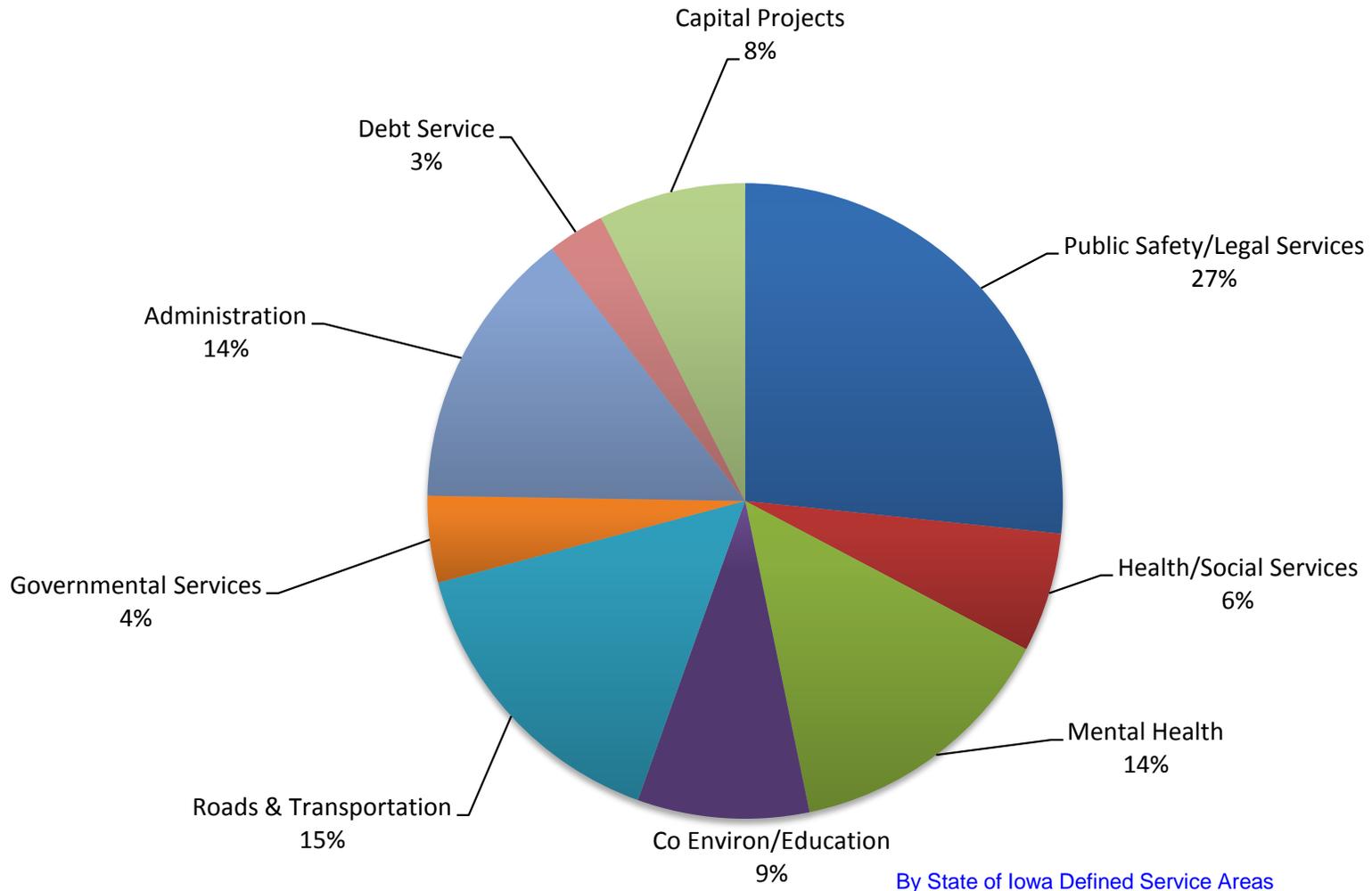


By State of Iowa Defined source codes

REVENUES

	FY16 Revenue	FY15 Revenue
PROPERTY TAXES:	24,753,948	22,595,047
OTHER COUNTY TAXES	3,178,678	2,581,397
DEPARTMENTAL:		
Animal Control	34,600	36,600
Attorney	453,500	449,500
Auditor	97,400	27,300
Board of Health-Environmental Health	85,170	79,040
Community Life Program	784,741	3,425,200
Community Services	6,300	6,300
Conservation	816,680	722,320
Countywide Services	2,668,265	2,544,012
Department of Human Services	168,800	75,000
Engineer-Secondary Roads	7,174,682	5,920,110
Facilities Management	1,200	1,200
Information Technology	10,200	10,600
IRVM	36,070	68,025
Juvenile Court Services	12,000	12,000
Mental Health	1,006,190	1,160,070
Planning & Development	39,600	37,850
Recorder	510,480	619,175
Sheriff	1,136,380	1,178,860
Treasurer	716,150	646,250
Veterans Affairs	10,600	20,200
TOTALS	43,701,634	42,216,056

STORY COUNTY FY16 EXPENSES



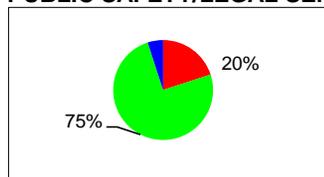
EXPENDITURES

	FY16 Personnel	FY16 Operating	FY16 Total	FY15 Personnel	FY15 Operating	FY15 Total
Animal Control	258,440	77,100	335,540	253,600	76,600	330,200
Attorney	2,085,124	115,150	2,200,274	1,800,767	101,150	1,901,917
Auditor	637,964	209,635	847,599	676,202	296,625	972,827
Board of Health-Env. Health	225,630	60,610	286,240	224,550	64,950	289,500
Board of Supervisors	622,964	78,640	701,604	440,060	66,208	506,268
Community Life Program	477,975	1,184,070	1,662,045	3,112,700	980,250	4,092,950
Community Services	99,400	137,000	236,400	110,600	169,850	280,450
Conservation	1,117,720	1,275,645	2,393,365	1,071,582	1,426,365	2,497,947
Countywide Services	138,613	5,643,914	5,782,527	49,300	4,063,412	4,112,712
Transfers			3,783,024			2,500,000
DHS Local Office	0	73,500	73,500	0	63,000	63,000
Engineer-Secondary Roads	2,500,875	5,350,300	7,851,175	2,430,200	4,281,000	6,711,200
Facilities Manager	458,400	178,030	636,430	384,700	168,005	552,705
General Betterment (40% L.O. Tax)	0	937,751	937,751	0	753,325	753,325
Human Services Center	240,150	138,650	378,800	228,500	159,350	387,850
IRVM	129,125	118,170	247,295	131,000	152,060	283,060
Information Technology	461,420	544,899	1,006,319	455,500	728,974	1,184,474
Justice Center Facilities	324,720	495,000	819,720	325,800	509,850	835,650
Juvenile Court Services	0	480,100	480,100	0	499,100	499,100
Mental Health	938,080	3,234,780	4,172,860	956,920	1,610,020	2,566,940
Planning & Development	163,700	22,890	186,590	237,050	30,720	267,770
Recorder	386,654	96,250	482,904	372,002	145,900	517,902
Sheriff	6,231,584	1,597,800	7,829,384	6,248,097	1,477,940	7,726,037
Treasurer	683,574	131,250	814,824	633,227	138,860	772,087
Veterans Affairs	134,800	37,990	172,790	137,250	37,340	174,590
TOTALS	18,316,912	22,219,124	44,319,060	20,279,607	18,000,854	40,780,461

original budget

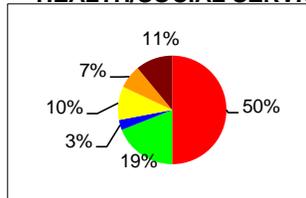
Fiscal Year 16

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



ATTORNEY	20%
SHERIFF	75%
NON DEPT	5%

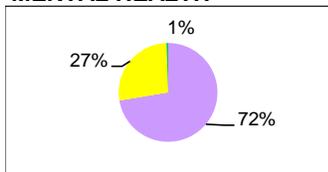
HEALTH/SOCIAL SERVICES Funds: gen/supp



NON DEPT	50%
JUVENILE COURT	19%
DEPT HUMAN SERV	3%
COMMUNITY SERVICES	10%
VETERANS ADMIN	7%
ENVIRONMENTAL HLTH	11%

6%

MENTAL HEALTH

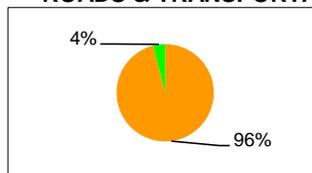


Funds: mh-dd/gen/supp

MENTAL HEALTH ADMIN	72%
COMMUNITY LIFE PROGRAM	27%
INFORMATION TECHNOLOGY	1%

14%

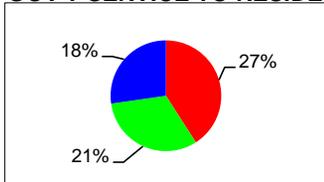
ROADS & TRANSPORTATION Funds: rural/secondary roads



COUNTY ENGINEER	96%
GENERAL BETTERMENT	4%

15%

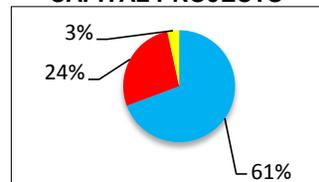
GOVT SERVICE TO RESIDENTS Funds: gen/supp/rural/spec rev



RECORDER	27%
TREAS. - AUTO	21%
AUD. - ELECTIONS	18%
NON DEPT	34%

4%

CAPITAL PROJECTS

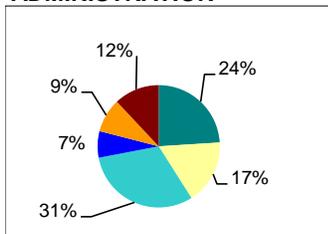


Funds: cap proj/sec rds/conserv/TIF

COUNTY ENGINEER	61%
CONSERVATION	24%
NON DEPT	3%

7%

ADMINISTRATION

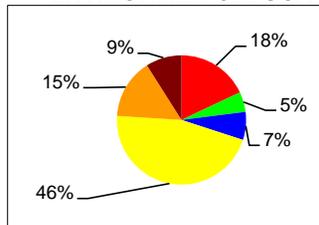


Funds: gen/supp/spec rev

NON DEPT	24%
INFORMATION TECHNOLOGY	17%
FACILITIES MANAGER	31%
TREAS. - TAX	7%
AUD. - MANAGEMENT	9%
BOARD OF SUPERVISORS	12%

14%

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



NON DEPT	18%
PLAN & DEV	5%
IRVM	7%
CONSERVATION	46%
GENERAL BETTERMENT	15%
ANIMAL CONTROL	9%

9%

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



Story County Expenses vs. Revenues (Budgeted)

Fiscal Year 2010-Fiscal Year 2016

