County of Story, Iowa

Fiscal Year 2018

Adopted Budget

Board of Supervisors

Rick Sanders, Chairperson

Marty Chitty, Supervisor

Lauris Olson, Supervisor

Prepared by Story County Auditor's Office

Lucy Martin, Auditor

Lisa Markley, Assistant Auditor

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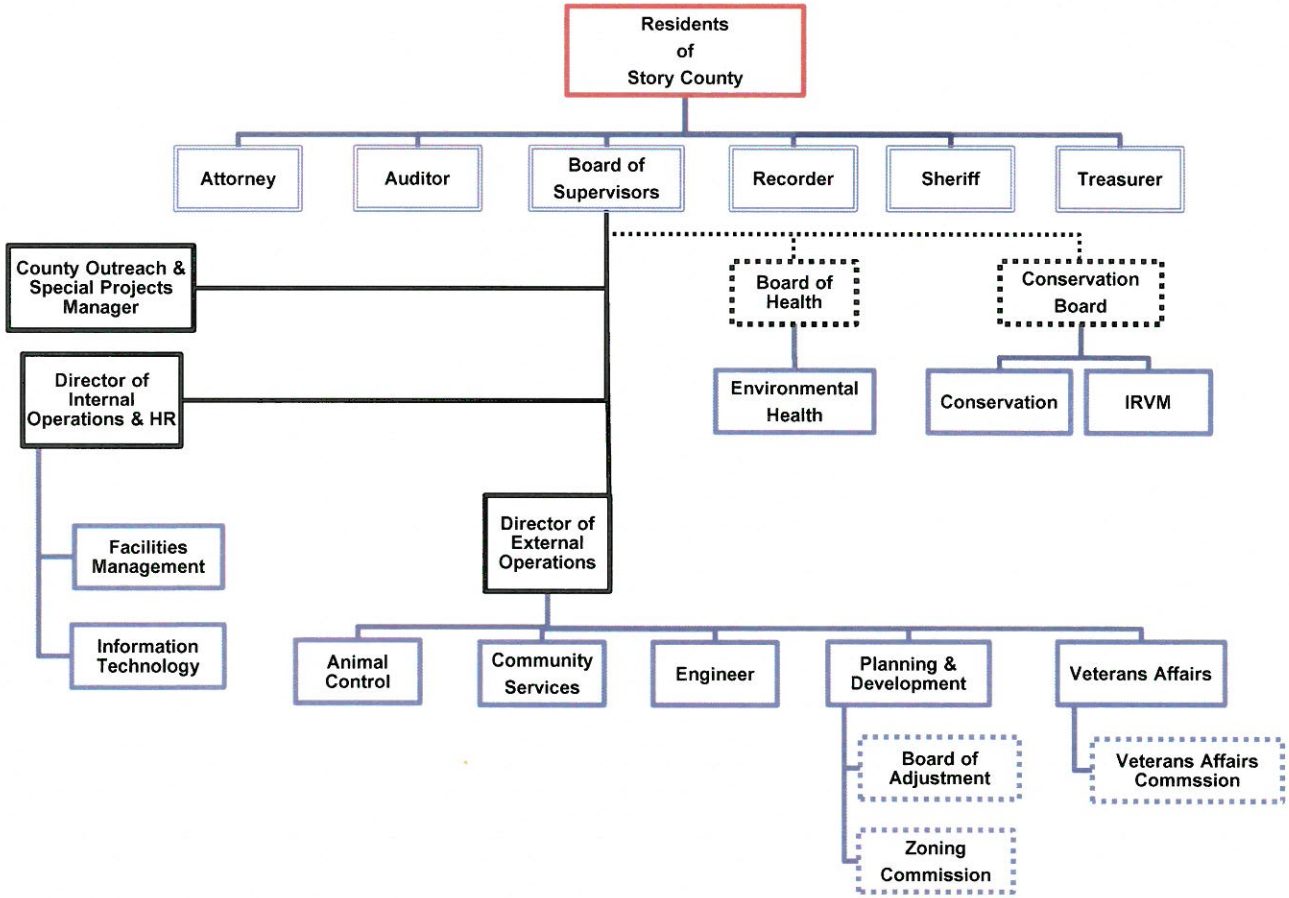
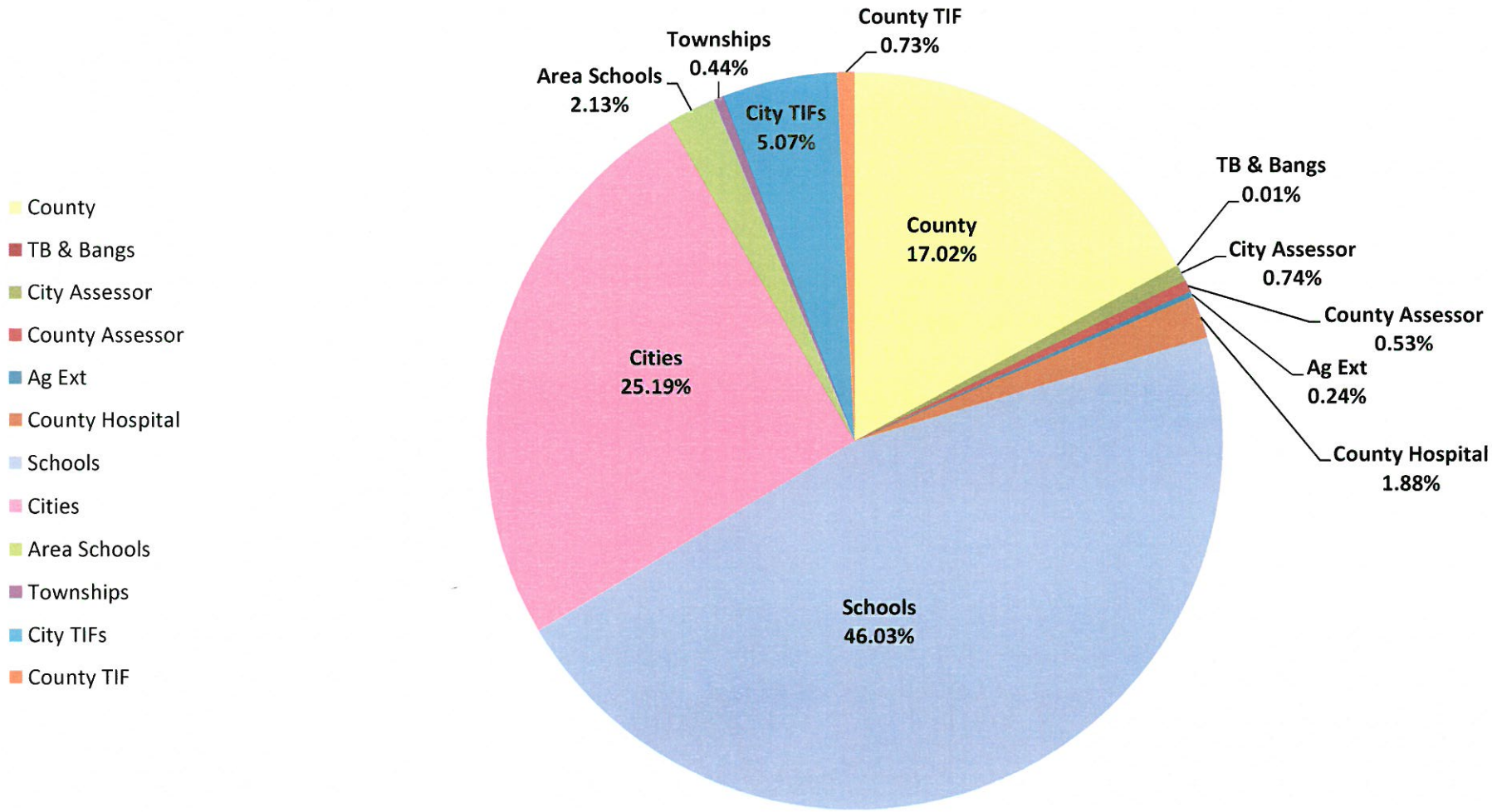
DEPARTMENT	DEPARTMENT HEAD/ELECTED OFFICIAL	PROPOSED SALARY (FY18)
Animal Control	Sue McCaskey	$70,698
Attorney	Jessica Reynolds	$135,563
Auditor	Lucy Martin	$77,919
Board of Health - Environmental Health	Margaret Jaynes	$77,005
Board of Supervisors	Rick Sanders, Marty Chitty, Lauris Olson	$77,919
County Outreach & Special Projects Manager	Leanne Harter	$74,953
Director of External Operations & County Services	Deb Schildroth	$86,622
Director of Internal Operations & Human Resources	Alissa Riese-Wignall	$85,413
Community Services/Mental Health	Karla Webb	$73,399
Conservation Board	Mike Cox	$85,247
Countywide Services	Rick Sanders, Marty Chitty, Lauris Olson	
Department Human Services	Pauline Rutherford	
Facilities Manager (inc Human Services Ctr/Justice Ctr)	Cal Pearson	$89,273
General Betterment (40% L.O.)	Rick Sanders, Marty Chitty, Lauris Olson	
Information Technology	Barbara Steinback	$99,273
Intergrated Roadside Vegetation Mngmt (IRVM)	Joe Kooiker, Mike Cox	$54,305 (Joe)
Juvenile Court Services	Jerome Rewerts	
Planning & Development	Jerry Moore	$75,190
Recorder	Stacie Herridge	$77,919
Secondary Roads	Darren Moon	$116,742
Sheriff	Paul Fitzgerald	$129,625
Treasurer	Renee Twedt	$77,919
Veterans Affairs	Brett McLain	$60,201

Story County Organizational Chart



FY17
Tax Askings



TAX DOLLARS, VALUATIONS & LEVY RATES

FISCAL YEAR 2018	DOLLARS	VALUATION	RATE
A. Countywide Levies:		4,267,328,892	
General Basic	14,935,651		3.50000
General Supplemental	3,870,681		0.90705
Emerg Mgmt Dollars Inc. Above	*201,402*		
County Services Fund	2,140,308		0.50156
Debt Service	821,000	4,572,449,957	0.17955
Subtotal Countywide (A)	21,767,640		5.08816
B. All Rural Services Only Levies:		930,372,991	
Rural Services Basic	2,957,842		3.17920
GRAND TOTAL (A & B)	24,725,482		8.26736

FISCAL YEAR 2017	DOLLARS	VALUATION	RATE
A. Countywide Levies:		4,112,101,384	
General Basic	14,392,355		3.50000
General Supplemental	3,700,000		0.89978
Emerg Mgmt Dollars Inc. Above	*178,171*		
County Services Fund	2,126,050		0.51702
Debt Service	802,000	4,384,431,888	0.18292
Subtotal Countywide (A)	21,020,405		5.09972
B. All Rural Services Only Levies:		895,651,850	
Rural Services Basic	2,847,460		3.17920
GRAND TOTAL (A & B)	23,867,865		8.27892

Resolution No. #17-86

Iowa Department of Management
Form 634 - R

Story County ADOPTED BUDGET SUMMARY

01/30/2017

		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS Budget 2017/2018 (F)	Re-estimated 2016/2017 (G)	Actual 2015/2016 (H)	
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	18,644,434	5,015,247		814,387		24,474,068	23,613,131	24,753,948	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0				0	1	25,935	2
Less: Credits to Taxpayers	3	780,245	225,248		34,848		1,040,341	1,040,341	1,027,380	3
Net Current Property Taxes	4	17,864,189	4,789,999		779,539		23,433,727	22,572,789	23,700,633	4
Delinquent Property Tax Revenue	5	1,261	281		50		1,592	1,592	1,351	5
Penalties, Interest & Costs on Taxes	6	57,000					57,000	57,100	123,483	6
Other County Taxes/TIF Tax Revenues	7	217,511	3,253,489	0	8,353	0	3,479,353	3,561,025	3,344,806	7
Intergovernmental	8	3,401,378	5,589,538	0	59,623	0	9,050,539	8,597,211	9,992,841	8
Licenses & Permits	9	22,800	45,000				67,800	80,180	53,957	9
Charges for Service	10	1,744,180	58,670				1,802,850	1,864,133	1,685,019	10
Use of Money & Property	11	505,690	5,350		1,100		512,140	2,157,665	809,114	11
Miscellaneous	12	420,100	225,070				645,170	1,002,473	661,771	12
Subtotal Revenues	13	24,234,109	13,967,397	0	848,665	0	39,050,171	39,894,168	40,372,975	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0	1,574,600	2,484,012	14
Operating Transfers In	15	0	3,053,561	150,000	0	0	3,203,561	2,945,822	3,429,012	15
Proceeds of Fixed Asset Sales	16	0	2,000				2,000	909,880	6,810	16
Total Revenues & Other Sources	17	24,234,109	17,022,958	150,000	848,665	0	42,255,732	45,324,470	46,292,809	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	9,847,930	2,014,675			0	11,862,605	11,963,086	10,927,388	18
Physical Health and Social Services	19	2,568,537	16,668			0	2,585,205	2,551,950	2,410,109	19
Mental Health, ID & DD	20	0	1,796,570			0	1,796,570	2,505,970	4,282,131	20
County Environment and Education	21	2,143,055	1,935,556			0	4,078,611	3,980,522	3,483,087	21
Roads & Transportation	22	0	6,526,900			0	6,526,900	6,666,540	5,564,364	22
Government Services to Residents	23	1,195,368	21,700			0	1,217,068	1,374,970	1,626,576	23
Administration	24	5,585,274	4,763			0	5,590,037	5,488,798	5,442,722	24
Nonprogram Current	25	0	0			0	0	307,000	14,654	25
Debt Service	26	0	519,472		836,060	0	1,355,532	1,361,060	3,599,608	26
Capital Projects	27	1,099,680	1,790,000	875,000		0	3,764,680	5,129,926	1,563,883	27
Subtotal Expenditures	28	22,439,844	14,626,304	875,000	836,060	0	38,777,208	41,329,822	38,914,522	28
Other Financing Uses:										
Operating Transfers Out	29	691,000	2,512,561	0	0	0	3,203,561	3,020,422	3,483,024	29
Refunded Debt/Payments to Escrow	30	0	0				0			30
Total Expenditures & Other Uses	31	23,130,844	17,138,865	875,000	836,060	0	41,980,769	44,350,244	42,397,546	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	1,103,265	-115,907	-725,000	12,605	0	274,963	974,226	3,895,263	32
Beginning Fund Balance - July 1,	33	10,244,707	6,282,411	859,107	37,349		17,423,574	16,449,348	12,554,085	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0			34
Fund Balance - Nonspendable	35	0	0				0			35
Fund Balance - Restricted	36	1,304,665	5,441,899		49,954		6,796,518	7,208,130	9,659,773	36
Fund Balance - Committed	37	1,600,000	661,140				2,261,140	2,261,140	661,140	37
Fund Balance - Assigned	38	2,080,008	63,465	134,107			2,277,580	2,169,230	830,979	38
Fund Balance - Unassigned	39	6,363,299	0	0	0	0	6,363,299	5,785,074	5,297,456	39
Total Ending Fund Balance - June 30,	40	11,347,972	6,166,504	134,107	49,954	0	17,698,537	17,423,574	16,449,348	40

Proposed tax rate per $1,000 valuation for County purposes: 5.08816 urban areas; 8.26736 rural areas; Any special district rates excluded.

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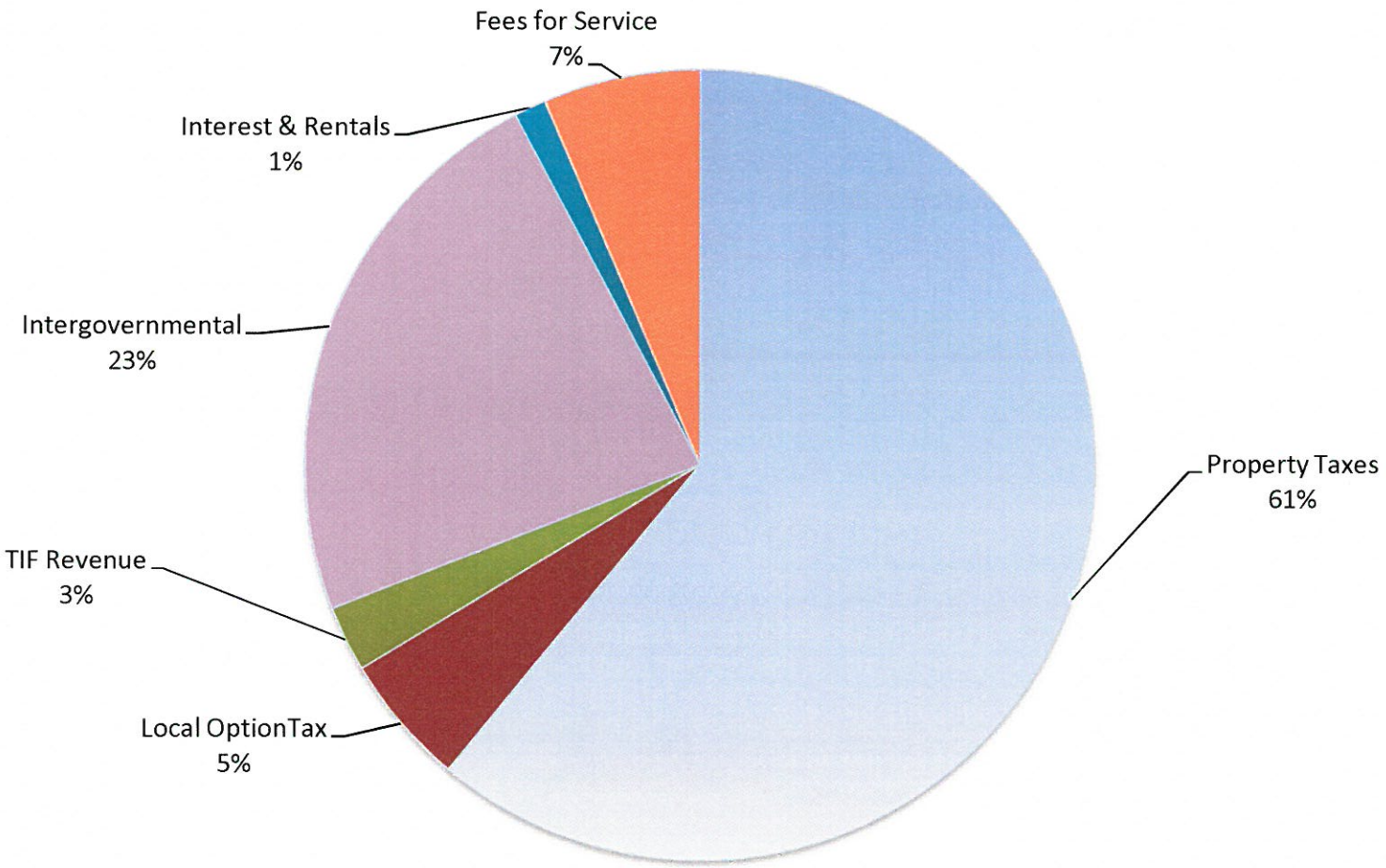
STORY COUNTY
FY18 REVENUES

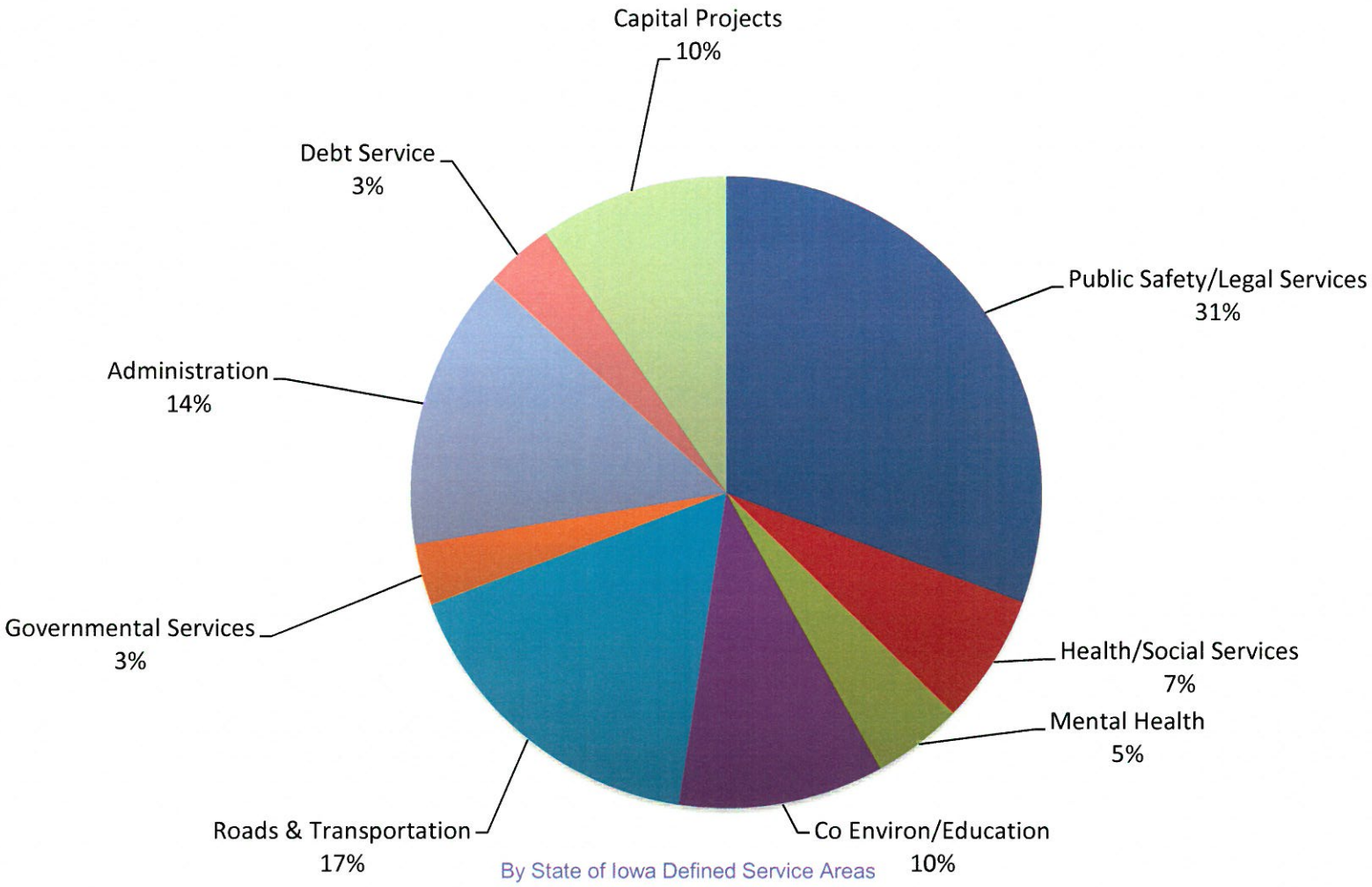


By State of Iowa Defined source codes

REVENUES

	FY18 Revenue	FY17 Revenue
PROPERTY TAXES:	24,475,660	23,614,130
OTHER COUNTY TAXES	3,479,353	3,404,906
DEPARTMENTAL:		
Animal Control	31,000	34,600
Attorney	417,996	416,996
Auditor	98,200	23,150
Board of Health-Environmental Health	73,390	75,800
Community Life	200,000	441,654
Community Services	6,300	6,300
Conservation	1,219,900	955,320
Countywide Services	1,912,083	1,750,881
Department of Human Services	182,500	182,500
Engineer-Secondary Roads	7,321,450	7,199,944
Facilities Management	1,200	1,200
Information Technology	9,600	9,600
IRVM	37,890	37,890
Juvenile Court Services	10,100	10,100
Mental Health	21,840	48,080
Planning & Development	42,670	39,100
Recorder	554,655	528,045
Sheriff	1,206,595	1,231,070
Treasurer	943,200	756,800
Veterans Affairs	10,150	10,400
TOTALS	42,255,732	40,778,466

STORY COUNTY FY18 EXPENSES



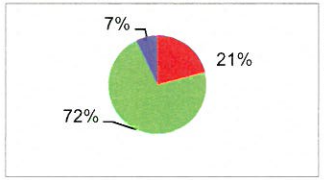
EXPENDITURES

	FY18 Personnel	FY18 Operating	FY18 Total	FY17 Personnel	FY17 Operating	FY17 Total
Animal Control	289,920	176,250	466,170	289,020	83,950	372,970
Attorney	2,377,590	111,011	2,488,601	2,179,336	111,400	2,290,736
Auditor	747,537	257,835	1,005,372	769,165	300,695	1,069,860
Board of Health-Env. Health	253,454	38,460	291,914	249,464	39,810	289,274
Board of Supervisors	751,262	149,505	900,767	710,846	77,855	788,701
Community Life	0	84,650	84,650	0	432,220	432,220
Community Services	204,280	108,840	313,120	195,330	111,970	307,300
Conservation	1,267,715	1,856,670	3,124,385	1,186,285	2,226,164	3,412,449
Countywide Services	58,761	5,760,519	5,819,280	56,042	4,731,801	4,787,843
Transfers			3,203,561			3,020,422
DHS Local Office	0	61,500	61,500	0	67,500	67,500
Engineer-Secondary Roads	2,827,050	5,089,850	7,916,900	2,704,500	5,779,300	8,483,800
Facilities Manager	490,450	169,650	660,100	482,780	170,750	653,530
General Betterment (40% L.O. Tax)	0	852,893	852,893	0	778,725	778,725
Human Services Center	248,875	147,600	396,475	225,300	134,900	360,200
IRVM	141,500	109,430	250,930	141,765	102,965	244,730
Information Technology	480,100	538,375	1,018,475	459,300	592,078	1,051,378
Justice Center Facilities	346,365	399,600	745,965	338,165	336,750	674,915
Juvenile Court Services	0	386,050	386,050	0	377,050	377,050
Mental Health	279,450	1,516,670	1,796,120	224,700	1,030,330	1,255,030
Planning & Development	232,800	33,570	266,370	196,090	11,600	207,690
Recorder	354,250	54,520	408,770	374,465	142,400	516,865
Sheriff	6,814,267	1,770,520	8,584,787	6,679,409	1,568,990	8,248,399
Treasurer	701,865	131,780	833,645	678,510	131,700	810,210
Veterans Affairs	73,104	30,865	103,969	77,144	30,690	107,834
TOTALS	18,940,595	19,836,613	41,980,769	18,217,616	19,371,593	40,609,631

original budget

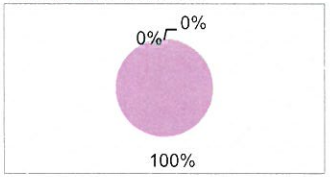
Fiscal Year 18

PUBLIC SAFETY/LEGAL SERVICES Funds: gen/supp/rural/spec rev **31%**



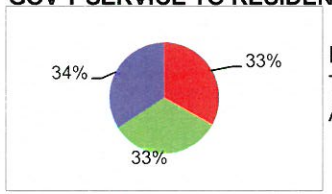
ATTORNEY	21%
SHERIFF	72%
NON DEPT	7%

MENTAL HEALTH **Funds: mhdd** **5%**



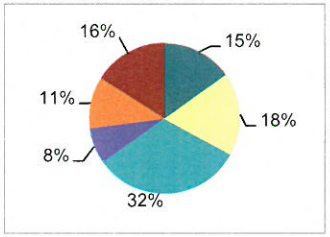
MENTAL HEALTH ADMIN	100%

GOV'T SERVICE TO RESIDENTS Funds: gen/supp/rural/spec rev **3%**



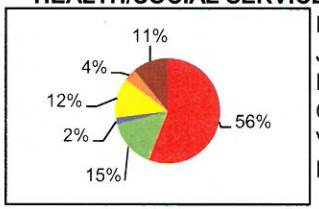
RECORDER	33%
TREAS. - AUTO	33%
AUD. - ELECTIONS	34%

ADMINISTRATION **Funds: gen/supp/spec rev** **14%**



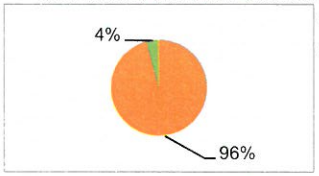
NON DEPT	15%
INFORMATION TECHNOLOGY	18%
FACILITIES MANAGER	32%
TREAS. - TAX	8%
AUD. - MANAGEMENT	11%
BOARD OF SUPERVISORS	16%

HEALTH/SOCIAL SERVICES Funds: gen/supp **7%**



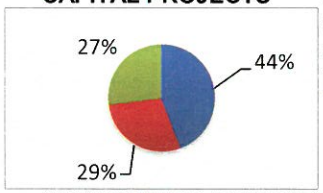
NON DEPT	56%
JUVENILE COURT	15%
DEPT HUMAN SERV	2%
COMMUNITY SERVICES	12%
VETERANS ADMIN	4%
ENVIRONMENTAL HLTH	11%

ROADS & TRANSPORTATION Funds: rural/seconday roads **17%**



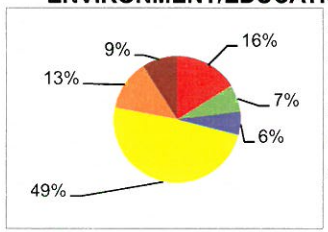
COUNTY ENGINEER	96%
GENERAL BETTERMENT	4%

CAPITAL PROJECTS **Funds: cap proj/sec rds/conserv** **10%**



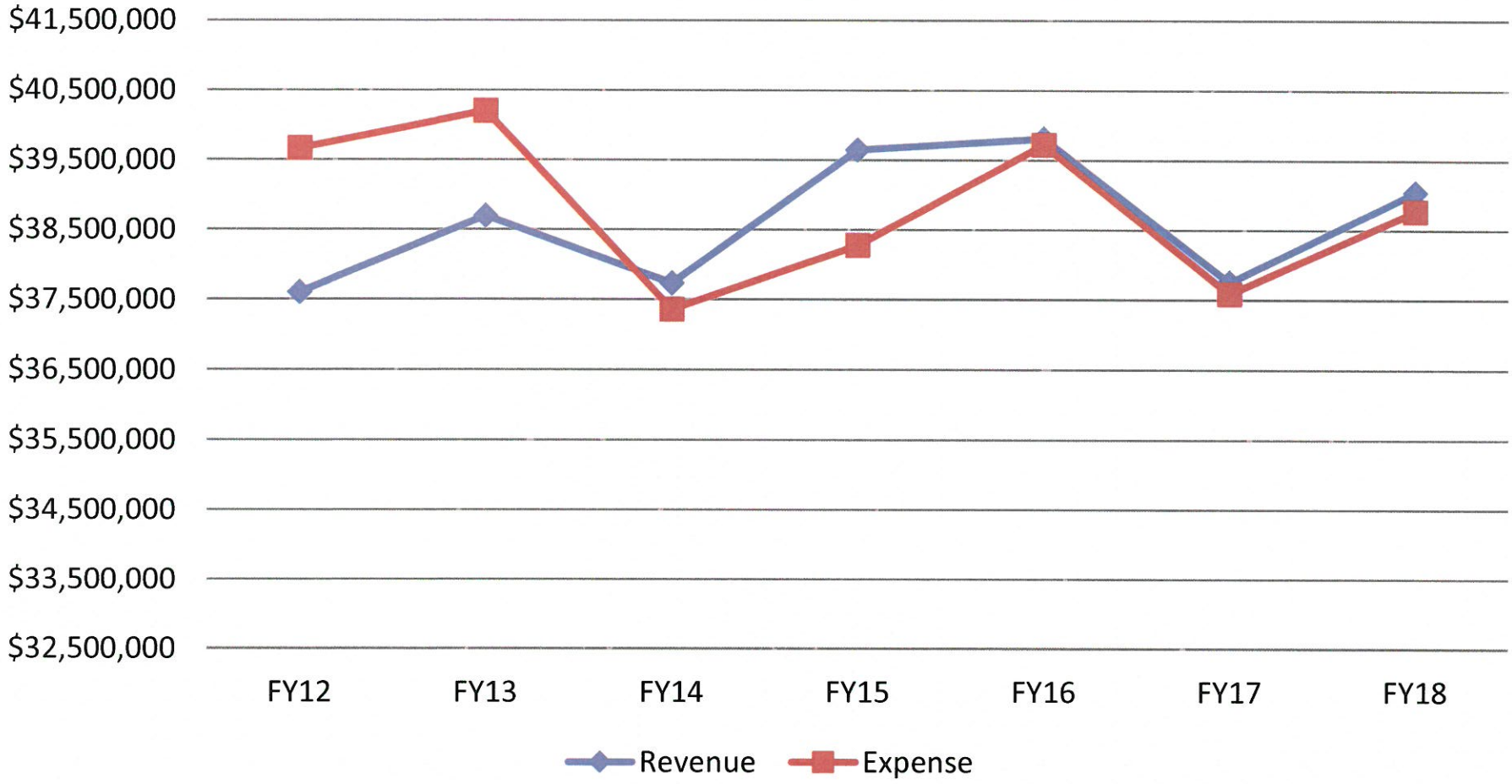
COUNTY ENGINEER	44%
CONSERVATION	29%
NON DEPT	27%

ENVIRONMENT/EDUCATION Funds: gen/supp/rural/TIF/spec rev **10%**



NON DEPT	16%
PLAN & DEV	7%
IRVM	6%
CONSERVATION	49%
GENERAL BETTERMENT	13%
ANIMAL CONTROL	9%

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

Story County Expenses vs. Revenues (Budgeted)

Fiscal Year 2012-Fiscal Year 2018