



County Government Works

2010 ANNUAL REPORT

LINN COUNTY, IOWA





Message from the Board of Supervisors

We are pleased to present you with Linn County's annual report for fiscal year 2010. Each year, we publish an annual report to be accountable to you, Linn County residents and taxpayers. The purpose of this report is two-fold: It provides an account of Linn County's revenues and expenditures for fiscal year 2010; and it allows us to show you the many ways county government works for you.

The pages that follow present a brief overview of Linn County departments and services. We also provide an update on Linn County's rebuilding progress from the 2008 flood. Much progress has been made in the last two-and-a-half years and we are excited to share that progress with you. We remain committed to reducing the flood risk in Linn County, so we have kept mitigation and prevention at the forefront of our rebuilding. We also continue our work with other local government officials and partners to secure funding for projects that will significantly reduce future flood risk.

Though the space in this report is limited, we hope you learn something new about your local county government. We invite you to stay current and involved in Linn County services and issues through any number of ways including social



Brent Oleson *Lu Barron* *Linda Langston* *Ben Rogers* *James M. Houser*

Left to right: Brent Oleson, District 4; Lu Barron, District 1; Linda Langston, District 2; Ben Rogers, District 3 and Jim Houser District 5.

media, attending our meetings, receiving our electronic newsletters, visiting our website, serving on county boards or commissions or simply giving us a call or sending us an email about topics important to you.

We are your county government, and we are here to work for you.

Thank you, Linn County, for letting us serve you.

Working to Keep You Informed

Linn County offers a variety of ways to engage residents and keep the public informed about County programs, services and events:

- Linn County recently updated its



website homepage at www.linncounty.org to make finding information easier for residents.

- A new feature on the website provides a sign-up to receive eNewsletters on the following topics: General County News, Flood Recovery, Secondary Roads, Public Health and Conservation.
 - The updated website has a page dedicated to Linn County's flood recovery status.
 - News releases are posted on Linn County's website homepage.
 - The Board of Supervisors held five Town Hall meetings, one in each district, in 2010 in an effort to reach out to residents. Town Hall meetings

- were held at the Waterhouse Centre in Central City on February 20, Gwen's restaurant in Lisbon on July 14, the Blue Strawberry in downtown Cedar Rapids on July 31, and the cafeterias in the Hy-Vee stores on Johnson Avenue and Collins Road in Cedar Rapids on September 15 and October 27.
- The Board of Supervisors had a booth at two Farmer's Markets in downtown Cedar Rapids last summer.
- Other county departments and elected officials also had booths at the Farmer's Markets in downtown Cedar Rapids and Marion.
- Linn County conducted telephone surveys to gather public feedback on services in 2005, 2007 and 2008.
- Each December, Linn County publishes this award-winning annual report and distributes it as an insert in the Linn County newspapers. The report is also posted to the Linn County website and is available at County offices.
- Linn County presents the annual State

of the County luncheon each April and the presentation is posted to Linn County's website.

SOCIAL MEDIA

- Several Linn County departments maintain Twitter accounts, including:
- Linn County <http://twitter.com/linncounty> with a link from Linn County's website
 - Linn County Elections http://twitter.com/lc_election
 - Conservation's Wickiup Hill Outdoor learning Center <http://twitter.com/WickiupHill>
 - Linn County Public Health <http://twitter.com/LCPublicHealth>
 - Options of Linn County <http://twitter.com/OptionsWorks>
- The following Linn County departments have Facebook pages:
- Linn County Public Health
 - Options of Linn County
 - Conservation's Wickiup Hill Outdoor Learning Center



County Government Works



COUNTY GOVERNMENT PLAYS AN IMPORTANT ROLE IN THE LIFE OF YOUR FAMILY AND COMMUNITY KEEPING RECORDS AND VITAL STATISTICS, MANAGING JAILS, BUILDING ROADS, PROVIDING A HUMAN SERVICES SAFETY NET, AND OVERSEEING MANY OTHER PROGRAMS.

EFFICIENT AND EFFECTIVE...LINN COUNTY WORKS HARD TO ENSURE THE BEST QUALITY OF LIFE FOR ITS RESIDENTS.
- National Association of Counties, www.naco.org

BRIEF HISTORY OF COUNTIES

Origin of the word "county" is French from the word "comte" meaning domain of a count — an arm of the King. Our modern county structure was brought to America by early colonists from England where shires served as administrative arms of the national government.

Early county responsibilities were related to the judicial system (courts, prisons, legal records), elections, vital statistics, roads — services small

towns could not provide. These early responsibilities grew into traditional county roles which became mandated by states. Post World War II, urbanization of counties, economic growth and greater government autonomy led to increasing services, such as veteran affairs, youth services, public health and planning and zoning.

Today, counties derive their authority from state government, which differs widely from state to state. The basic concept of county government is

to act as an administrative division of the state. As a level of government close to the average citizen, county officials provide a measure of local control over important matters that affect our families and the communities in which we live. County officials also help ensure local services are delivered efficiently. There are 3,068 counties in the United States (some are called "parishes" or "boroughs"). All states except Connecticut and Rhode Island have county governments.

LINN COUNTY SERVICES

- Human services
- Child development
- Child support recovery
- Disability assistance
- Home care aides
- Low income assistance
- Mental health care programs
- Senior assistance
- Youth services
- Legal services
- Handle civil lawsuits
- Prosecution of criminal cases
- Prosecution of juvenile delinquency cases
- Victim/witness services
- Conservation/county parks
- Elections - oversee federal, state, county and local elections
- Motor vehicles title/ registration/license plates
- Planning and development
- Building codes, inspections, permits
- Flood plain management
- Land use planning
- Zoning
- Property assessment - tax collection
- Collect taxes for the county and other taxing entities (e.g., cities, school districts)
- Public health
- Air quality monitoring
- Disease prevention and immunization
- Promote healthy lifestyles
- Restaurant inspections
- Public safety
- Criminal investigations
- Emergency communications (dispatch)
- Law enforcement
- Medical examiner services
- Operation of jail
- Record keeping
- Birth & death certificates
- Marriage licenses
- Military service records
- Property records
- Hunting/fishing licenses
- Rural road and bridge maintenance
- Soil conservation
- Transportation for the elderly/disabled
- Veteran services



LINN COUNTY FAST FACTS

- Linn County was organized as a county in the Iowa Territory in 1839.
- Linn County was named after Lewis Fields Linn (1795-1843), a senator from Missouri who was a champion of the Western territories and enthusiastically supported every initiative for their advancement.
- Linn County is the second most populous county in Iowa with 209,000 residents.
- Linn County's land area covers 726 square miles.
- There are 18 cities and 6 unincorporated communities within Linn County.
- Linn County maintains 1,200 miles of secondary roads.
- Linn County has more than 7,000 acres of park areas.
- Approximately 16 percent of property taxes paid by city residents stays with Linn County; the rest is transferred to other taxing jurisdictions, such as cities of residence and school districts.
- Linn County has consistently received awards from the Government Finance Officer's Association for its excellence in budget presentation and financial reporting.



Wikipedia Photo
Lewis Fields Linn

Linn County Mission Statement

IT IS THE MISSION OF LINN COUNTY GOVERNMENT TO PROVIDE ALL RESIDENTS THE MOST EFFICIENT AND RESPONSIVE PUBLIC SERVICES, WHILE MAINTAINING SOUND FISCAL MANAGEMENT TO ENHANCE THE QUALITY OF LIFE IN LINN COUNTY.



A Year of Progress

A FACILITIES UPDATE

Like many residents, businesses and other local governments, Linn County is working to recover from the June 2008 flood that devastated our community and our state. The 2008 flood is the largest natural disaster in Iowa's history. Linn County has made tremendous progress since 2008 and is excited to share this progress with you.

In June 2008, 10 of Linn County's 14 public buildings were damaged in the flood. Today, all Linn County departments displaced by the 2008 flood are now either in a permanent home or have a permanent home under

construction. In December, Linn County signed a contract for our fifth and final flood recovery construction project, the Linn County Courthouse. All five of these construction projects have project labor agreements, which insure local workers on the project. All five projects are scheduled to be complete in 2012 or sooner.

These significant public improvement projects are putting local labor to work and are using energy efficient, green building practices that will reduce lifetime operational expenses. We are also using lessons learned from the 2008 flood to mitigate the risk of damage from any future flooding.



JEAN OXLEY LINN COUNTY PUBLIC SERVICE CENTER

Linn County will return to its pre-flood home following a renovation and expansion project that will change the layout to provide better customer service and improved access for the public, protect against future flood threats, meet pre-flood space needs and reduce the lifetime operational cost of the building by using energy efficient building practices.

Funding for the improvements comes from a \$4.4 million I-JOBS grant, a \$4.5 million direct appropriation from the

State of Iowa, approximately \$4.2 million from the Federal Emergency Management Agency, more than \$1 million Linn County set aside pre-flood to renovate the building, and grants. Linn County worked with FEMA to identify ways to mitigate future flood threats. The following measures will be used to protect the building from the potential of future floods:

- Foundation walls will be sealed.
- Underground pipes that are no longer in use will be capped to prevent water from flowing into the building.

- The Recorder's Office and the Information Technology department will be moved out of the basement. The Recorder's Office will move to an upper floor, and the Information Technology department will move to the Linn County Community Services/Options of Linn County building currently under construction.
- The basement will be used for the Board of Supervisors meeting chambers, conference and training rooms, facilities work space and employee break room.
- Mechanical and electrical equipment will be moved to the roof.

The renovated building will meet Leadership in Energy & Environmental Design (LEED) Silver certification standards, a certification program that encourages green and sustainable building practices.

Linn County has identified nearby land that may be available for purchase to expand available parking.

The building will house the Board of Supervisors and the offices of the Auditor, Recorder, Treasurer and the Linn County

Assessor, in addition to Planning and Development, Budget and Finance, Human Resources, Risk Management, Civil Division of the Linn County Attorney's Office, Purchasing and the mail room.

In April 2010, the Linn County Board of Supervisors voted unanimously to rename the building the Jean Oxley Linn County Public Service Center. The name change more accurately reflects the building's function and honors the many contributions Jean Oxley made to Linn County during her 24-year tenure as the first woman supervisor in Linn County.

The renovation of the Jean Oxley Linn County Public Service Center is scheduled to be complete in early 2012.

Project Cost: \$14.8 million

Funding Sources:

FEMA = \$4.2 million

I-JOBS = \$4.4 million

State of Iowa = \$4.5 million

Linn County = \$1.3 million

Grants = \$400,000

Completion Date: Early 2012

LEED Certification: Silver

Architect: Novak Design Group

General Contractor: Miron Construction

LINN COUNTY CORRECTIONAL CENTER

While all repairs and mitigation are not yet complete, the Linn County Correctional Center (jail) re-opened in May 2009. Linn County is working with FEMA on mitigation and improvements, called Phase II, that will reduce the severity of damages should there ever be another flood of the magnitude of 2008.

Highlights of the plan include elevating critical mechanical and electrical equipment that powers the jail and the Courthouse to an upper level to protect the equipment in the event of another

flood. The jail's laundry room will also be moved to an upper level as part of the mitigation. In its place, isolation cells will be constructed on the main level.

The plan also includes converting the jail's two main hydraulic elevators to traction control elevators. Traction elevators are operated by counter-weights and will be protected from future flooding because the mechanics of a traction elevator are not located in the lowest level of the building as they are with hydraulic elevators.

Other improvements include expanding the jail's kitchen to improve efficiency. When the jail was built in 1984, it was de-

signed for 135 inmates. The capacity of the jail has now grown to 409 inmates and the kitchen design has not kept up with the increase in capacity. Expanding the kitchen will create more efficiencies in its operation.

Project Cost: \$7.6 million

Funding Sources:

FEMA = \$3.5 million

Linn County Disaster Recovery

Bonds = \$4.1 million

Completion Date: December 2011

Architect: Aspect, Inc.

General Contractor: Miron Construction



Linn County jail



LINN COUNTY COMMUNITY SERVICES (LCCS)/OPTIONS OF LINN COUNTY

The Linn County Community Services (LCCS)/Options of Linn County Building is currently under construction on 9.6 acres at 26th Ave. Ct. and 12th St. SW in Cedar Rapids (just south of Wilson Avenue). This building will bring several County departments and services together under one roof.

Prior to the flood, Linn County Community Services was located in the Witwer Building in downtown Cedar Rapids. LCCS provides financial management, administrative and planning services for its human service departments. Linn County Community Services also organizes and participates in many community human services activities

and collaboratives. LCCS departments that will be located in this new building include:

- The Aging and Disability Resource Center
- Home Health
- General Assistance
- Mental Health and Developmental Disabilities

The former Options of Linn County building was more than 50 percent damaged by the flood and FEMA approved a relocation of the services to this new building. Options works with community businesses to provide employment services to more than 350 adults with disabilities annually.

Other Linn County departments that will be located in the building include:

- Linn County Veteran Affairs
- Linn County Information Technology

The new building will meet Leadership in Energy & Environmental Design

(LEED) Silver certification standards, a certification program that encourages green and sustainable building practices. It will reduce the lifetime operational cost and greatly improve energy efficiency.

Construction is scheduled to be complete in fall 2011.

The former Options of Linn County building, located at 1019 7th St. SE was demolished. Linn County sold the downtown Witwer Building to Green Development, LLC of Iowa City.

Project Cost: \$16.3 million

Funding Sources:

FEMA = \$9 million

I-JOBS = \$5 million

Linn County Disaster Recovery

Bonds = \$2.3 million

Completion Date: Fall 2011

LEED Certification: Silver

Architect: OPN Architects

General Contractor:

Miron Construction

LINN COUNTY COURTHOUSE

The upper levels of the Linn County Courthouse on May's Island reopened in October 2008. The lower level, which housed juvenile court offices and record storage, remains closed while Linn County works with FEMA on mitigation and improvements that will reduce the severity of damages should there ever be another flood the magnitude of 2008.

The lower level of the Courthouse will be reconstructed as courtrooms instead of replacing the offices and storage areas that were flooded. Should the lower level flood again, it will be easier and more cost effective to replace court-

room space than to replace offices and risk damage to stored items. The floor plans also call for rearranging some offices on the upper floors to make the best use of space throughout the Courthouse. The tunnel between the courthouse and parkade will be filled in.

Total Cost: \$8.5 million

Funding Sources:

FEMA = \$6.2 million

Linn County Disaster Recovery

Bonds = \$2.3 million

Completion Date: Spring 2012

LEED Certification:

Architect: Ament, Inc.

General Contractor: Unzeitig Construction



LINN COUNTY JUVENILE JUSTICE CENTER

The Juvenile Justice Center is under construction at the corner of 2nd St. and 8th Ave. SW in Cedar Rapids (diagonally across the street from the Jean Oxley Linn County Public Service Center). It will be built one foot above the 2008 flood level and will house juvenile probation offices and the juvenile court functions that were in the lower level of the Linn County Courthouse on May's Island. The building will have a sally port for added security and safety.

Over 1,000 juvenile cases will be processed annually by the court in the Juvenile Justice Center, including juvenile delinquency cases, child in need of assistance cases, termination of parental rights cases, and commitment cases.

This new building will meet Leader-

ship in Energy & Environmental Design (LEED) Silver certification standards, a certification program that encourages green and sustainable building practices. This will reduce the lifetime operational cost and greatly improve energy efficiency.

Construction is scheduled to be complete in fall 2011.

Project Cost: \$6.7 million

Funding Sources:

I-JOBS = \$3.7 million

Linn County Disaster Recovery

Bonds = \$3 million

Completion Date: Fall 2011

LEED Certification: Silver

Architect: Design Dynamics

General Contractor:

Kleiman Construction, Inc.



Lower level of Linn County Courthouse



Financial Review

REPORT DISCLOSURE

The Balance Sheet presents a picture of Linn County's financial position at a moment in time, June 30, 2010. The statement of Net Assets and Activities graphs present a summary for a period of time, the year ended June 30, 2010. Information summarized on these pages is from the County's Comprehensive Annual Financial Report (CAFR). The CAFR is prepared in accordance with generally accepted accounting principles (GAAP). Information is presented in greater detail in the CAFR, which is available from the Linn County Office of Finance and Budget or online at www.linncounty.org/finance. The Revenue and Expenditures summaries include governmental funds only.

FINANCIAL/BUDGET AWARDS

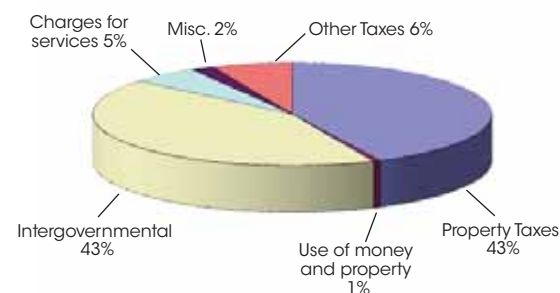
- Moody's Investor Services has rated the County's general obligation bonds Aaa, the highest possible, based on the County's strong financial management, a diverse and substantial economic and tax base, and a low debt burden with a rapid payout. Linn County is the only county in Iowa to achieve this rating.
- Linn County has consistently received recognition from the Government Finance Officer's Association for its budget presentation, financial reporting, and popular annual financial reporting.
- Together, Linn County Finance Director Steve Tucker, CPA, and Budget Director Dawn Jindrich, CPA, have over 40 years of experience in fiscal management.

FISCAL YEAR 2011 BUDGETED REVENUES

Property Taxes	\$51,030
Use of money and property	688
Intergovernmental	51,022
Charges for services	6,620
Miscellaneous	2,174
Other taxes	7,837
Total Revenues	\$119,371

*Expressed in thousands

Fiscal Year 2011 Budgeted Revenues

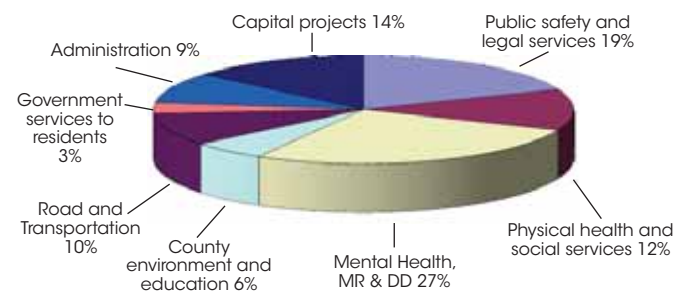


FISCAL YEAR 2011 BUDGETED EXPENDITURES

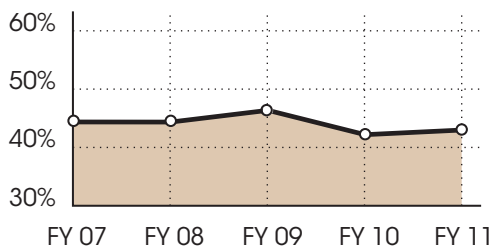
Public safety and legal services	\$22,852
Physical health and social services	14,856
Mental Health, MR and DD	32,597
County environment and education	6,962
Roads and transportation	11,751
Government services to residents	3,944
Administration and other	11,250
Capital projects	16,439
Total Expenditures	\$120,651

*Expressed in thousands

Fiscal Year 2011 Budgeted Expenditures

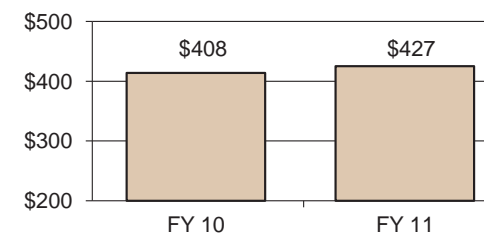


TAXES AS PERCENTAGE OF TOTAL BUDGETED REVENUES



COUNTY TAXES PAID BY HOMEOWNER

(Based on \$150,000 assessment 1/1/08)



A typical homeowner will pay \$19 more in fiscal 2011 county taxes than 2010. Taxes are \$427 on a home assessed at \$150,000 on January 1, 2008, compared to \$408 in fiscal 2010.

GLOSSARY

APPROPRIATION - An authorization made by the governing body to establish legal authority for officials to obligate and expend resources.

ASSESSED VALUE - A value that is established for real estate or other property by a government as a basis for levying taxes.

FUND BALANCE - The difference between fund assets and fund liabilities. Also known as surplus funds or cash reserves.

GENERAL FUND - The fund used to account for the activities of a government that are carried out primarily to provide services to citizens and that are financed primarily through taxes and intergovernmental revenues.

INVESTMENT IN CAPITAL ASSETS NET OF DEBT - Equals capital assets net of accumulated depreciation and any outstanding borrowings used for their acquisition.

LEVY - The total amount of taxes imposed by the government.

LEVY RATE - The rate used in calculating taxes based upon the value of property, expressed in an amount per thousand dollars of assessed value.

PROPERTY TAX - Taxes levied according to the property's taxable value and the tax rate.

RESTRICTED NET ASSETS - Assets are reported as restricted when there are limitations imposed on their use by legislation, creditors, grantors or laws or regulations of other governments.

UNRESTRICTED NET ASSETS - Represents the difference between assets and liabilities not restricted for use.



Statement of Net Assets

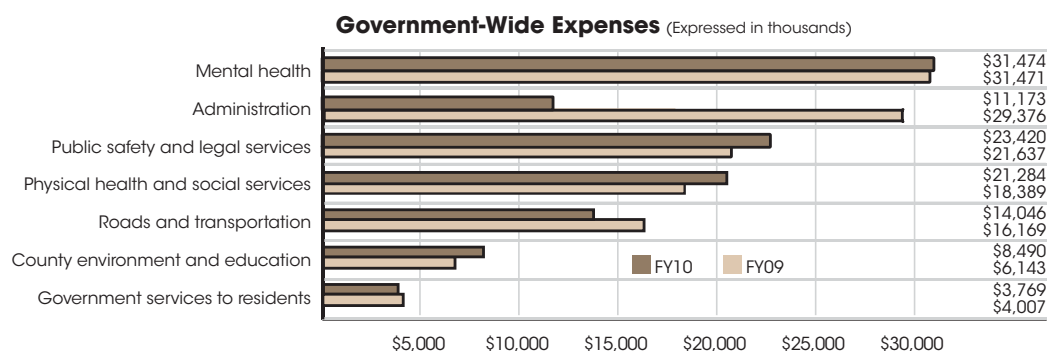
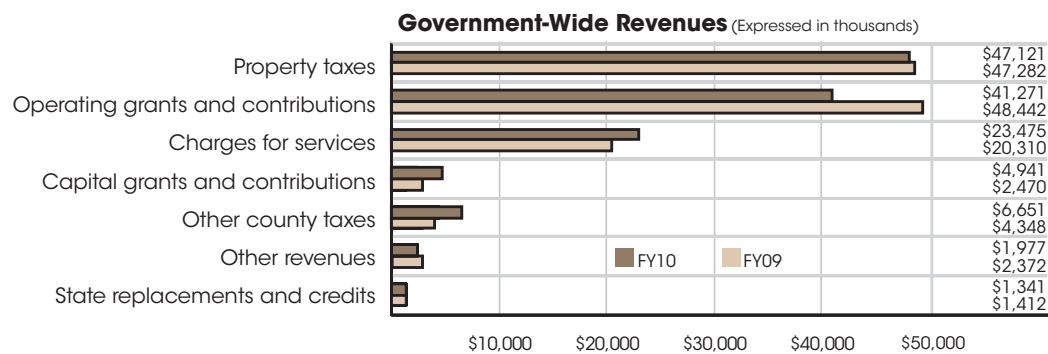
FOR THE YEAR ENDED JUNE 30

(Thousands of dollars)



Statement of Activities

FOR THE YEAR ENDED JUNE 30



Financial Highlights

STATEMENT OF NET ASSETS

Net assets may serve as an indicator of a government's financial position. The assets of the county exceeded liabilities by \$110,078,000. The largest portion of the county's net assets (76 percent) reflect its investment in capital assets (e.g., infrastructure, land, buildings, and machinery and equipment) less any related debt used to acquire those assets that is still outstanding. The total general obligation bonded debt of \$1,000,000 was added. The county uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements increased \$11,927,000 to \$17,742,000.

The county's combined net assets increased \$13,068,000 from \$97,010,000 to \$110,078,000. Current and other assets increased \$7,098,000 to \$99,441,000. Included is an increase of \$4,374,000 or 20 percent in pooled cash and investments, and an increase in succeeding year property tax receivable of \$3,090,000 or 6 percent. The increase in pooled cash includes \$1,482,000 in the general fund as the Correctional Center post-flood occupancy increases to pre-flood levels. A decrease of \$2,568,000 due from the capital projects fund to the general fund is a result of the County beginning to receive a substantial portion of flood-related expenditures reimbursed from FEMA and the State of Iowa.

STATEMENT OF ACTIVITIES


Revenues for the county's governmental activities remained relatively unchanged, increasing \$64,000 while expenses decreased \$13,722,000 or 11 percent. The small change in property taxes was due to overall valuation growth of 4 percent and a 19-cent decrease in the countywide levy rate. The \$7,171,000 decrease in operating grants and contributions included a \$12,125,000 decrease from FEMA for flood damage reimbursement. Capital grants of \$4,941,000 were for infrastructure additions financed with federal grants and state farm-to-market funds. The \$2,303,000 increase in other county taxes was a result of passage of a 1-cent local option sales tax used to offset general fund revenue lost from the 2008 flood. All functional activities were impacted by wage and benefit increases. These costs, comprising slightly more than half of total expenses, include wage increases of \$384,000 or 3 percent for the existing 825 county employees as well as \$191,000 for four new employees. The decrease in administrative expenses of \$18,203,000 was a result of additional flood-related damages incurred in fiscal 2009. Physical health and social services increased \$2,895,000 with the addition of flood-related CDBG pass through grants. Demolition and buyout grants of flooded properties were the primary reason for the \$2,347,000 increase in county environment and education expenses.



**Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting**

PRESENTED TO

**County of Linn
Iowa**

for the Fiscal Year Ended
June 30, 2009




 President

 Executive Director



Elected officials

ATTORNEY

The Attorney's Office is the only Linn County office housed in the Linn County Courthouse on the Third Avenue Bridge in Cedar Rapids. The Office has three divisions: Criminal, Civil, and Juvenile. The Linn County



Jerry Vander Sanden, Attorney

Courthouse was one of 10 County buildings damaged by the June 2008 flood. The Criminal and Civil Divisions returned to the Courthouse in October 2008. The Juvenile Division and the Simple Misdemeanor prosecution division remain in a temporary location at 2500 Edgewood Rd. SW in Cedar Rapids until construction is complete on the new Linn County Juvenile Justice Center and the Linn County Courthouse is remodeled.

The Criminal Division is responsible for the prosecution of criminal cases in Linn County. The Criminal Division is divided into five subdivisions: Felony, Indictable Misdemeanor, Simple Misdemeanor, Victim/Witness and Investigation. Each Assistant Linn County Attorney is charged with the responsibility to prove beyond a reasonable doubt all charges against a defendant.

The duties of the Victim/Witness division require the County Attorney's Victim Witness Assistance Program to fulfill the County Attorney's obligations to victims of crime as outlined in Chapter 915 of the Iowa Code. This includes, but is not limited to, victim registration and notification, filing of victim impact statements and pecuniary damage statements, and advocacy for the victim with the criminal justice system.

The Investigator conducts both criminal and civil investigations at the County Attorney's request, locates and interviews victims and witnesses, gathers restitution information, serves subpoenas and other court related documents, and assists attorneys in trial preparation.

The Civil Division provides legal assistance to the various Linn County departments, defends legal actions against the County, including post conviction relief actions, brings action on behalf of the County as well as forfeiture actions resulting from criminal cases.

The Juvenile Division is responsible for reviewing and prosecuting juvenile delinquency cases ranging from simple misdemeanors to felonies, to Child In Need of Assistance petitions and termination of parental rights. This division also has responsibility for juvenile mental commitments. The Juvenile Division works closely with the Department of Human Services to provide training and assistance.

AUDITOR

The vision of the Linn County Auditor's Office is Every Person Engaged In Local Government.

The mission of the Auditor's Office is to provide exceptional customer service; to preserve integrity and fairness in the election process; to maintain accurate financial records, real estate data, meetings minutes; and to maintain county buildings in a cost effective manner.

The Auditor serves as the County Commissioner of Elections and is responsible for conducting city, school, county, state, and federal elections.

The Auditor serves as the County Commissioner of Registration and is responsible for maintaining voter registration records.

The Auditor serves as Clerk to the Board of Supervisors and is responsible for managing the county's central accounting system, processing county employees' payroll, paying the county's bills and tabulating taxable valuations for each property owner in the County.

The Auditor is the County's official mapmaker and is responsible for maintaining real estate ownership information and the County Geographic Information System (GIS).

The Auditor is the Custodian of the Courthouse and other major county buildings and is responsible for the general maintenance and repair of the buildings.

The office's website at www.linncountyauditor.org is content-rich, offering election statistics and information for candidates; applications for absentee ballots and voter registration; agendas and minutes of meetings of the Board of Supervisors; links to applications for various permits; an elected officials directory; a Kid's Corner; summaries of payments to vendors; a property tax calculator and estimator; tax levy information; top owners of real estate data; and out-of-state employee travel information.

The website also offers online mapping services supported by GIS that provide assessed values, property tax information and legal descriptions, as well as, map layers showing school districts, roads, precincts and voting locations, and aerial photography of Linn County.



Joel Miller Auditor

RECORDER

Deeds, mortgages, and contracts are some of the many real estate documents recorded in the Recorder's Office. Real estate transactions as old as the 1850s and as new as today are stored and accessible to the public. Many of these documents are available online at www.linncountyrecorder.com.

In addition, the office registers and titles boats, snowmobiles and all terrain vehicles; issues hunting, fishing and trapping licenses; and serves as a passport acceptance agency. Marriage licenses are processed by the Recorder's Office and birth, death, and marriage records are stored there. Certified copies of all records are available to the public.

For added convenience, many forms and instructions are posted on the Recorder's website. Users can print and complete applications for marriage licenses, boat, snowmobile, and ATV registrations and passports. The website also includes a list of recording fees.



Joan McCalmant Recorder

TREASURER

The Treasurer's Office collects property taxes for all cities, school districts, and other taxing bodies in Linn County and distributes the proceeds to each city, school district, or taxing body. The office also manages and invests County funds. On behalf of the State, the Treasurer's Office provides motor vehicle services, including vehicle title registration and issuing license plates.

A number of services are available to Linn County residents online at www.lowataxandtags.gov. Residents can pay property taxes online using an e-check, Visa, MasterCard or Discover credit card. Treasurer's Office forms are also available online, including vehicle applications for title, duplicate title, or special plates. Residents can renew vehicle registrations online as well. As always, vehicle owners can send renewal forms and payments through the mail.



Sharon Gonzalez Treasurer

SHERIFF

The Linn County Sheriff's Office is the second largest sheriff's office in Iowa with 173 employees, and is comprised of seven divisions: Patrol, Criminal, Communications, Correctional Center, Civil, Financial, and General Services.

The Patrol Division provides uniformed patrol services and includes five specialty units: accident investigation, bomb squad, school resource officer, immediate response unit, and K-9. The Patrol Division also maintains a 24/7 paramedic-level rescue service. In FY10, the Patrol Division responded to 34,236 calls for service, issued 3,873 traffic citations, and logged 753,929 miles responding to calls for service and performing routine patrol activities.

The Criminal Division conducts follow-up investigations on crime reports and initiates narcotics and vice investigations. In FY10, the Criminal Division investigated nearly 1,000 criminal cases with a clearance rate of 58 percent, well above the national average of 47 percent.

The Communications Division provides communications operations for the Sheriff's Office, as well as four police departments, four ambulance services, and 20 fire departments serving Linn County. In FY10, the Communications Center processed 51,415 calls for service and answered 14,443 E-911 phone calls - 76 percent of those calls were wireless and 24 percent were from landlines.

The Correctional Center is a 409-bed facility and the only jail in Linn County. The Correctional Center houses inmates awaiting trial and serving time for federal, state, county, and municipal offenses. The Correctional Center Division also provides courthouse security and prisoner transportation. In FY10, the Correctional Center booked 12,319 inmates.

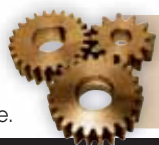
The Civil Division serves legal notices within the county. During FY10, deputies served 21,906 such notices.

The Financial Division collects Correctional Center room and board fees, unpaid court fines, town contract fees and civil process fees. In FY10, \$3,892,279 was collected.

The General Service Division is responsible for providing a broad range of support services to the entire Sheriff's Office. These services include inventory management, vehicle and equipment purchases, building and vehicle maintenance, administering the hiring process, and employee training.



Brian Gardner Sheriff



FOR A COMPLETE LIST OF LINN COUNTY DEPARTMENT LOCATIONS VISIT WWW.LINNCOUNTY.ORG

DEPARTMENT PHONE NUMBERS

Assessor 892-5220
Attorney 892-6350
Auditor 892-5300
Board of Supervisors 892-5000
Child Support Recovery 888-229-9223

Community Services 892-5600
Conservation 892-6450
Emergency Management 892-6500
Human Resources 892-5120
Engineering/Secondary Roads 892-6400

Finance and Budget 892-5010
LIFTS 892-5170
Options of Linn County 892-5800
Public Health 892-6000
Planning and Development 892-5130

Risk Management 892-5200
Recorder 892-5420
Sheriff 892-6100
Soil Conservation 377-5960
Treasurer 892-5550
Veterans Affairs 892-5160