


# COUNTY OF LINN, IOWA FISCAL 2017 BUDGET




**Public Hearing  
March 8, 2016**

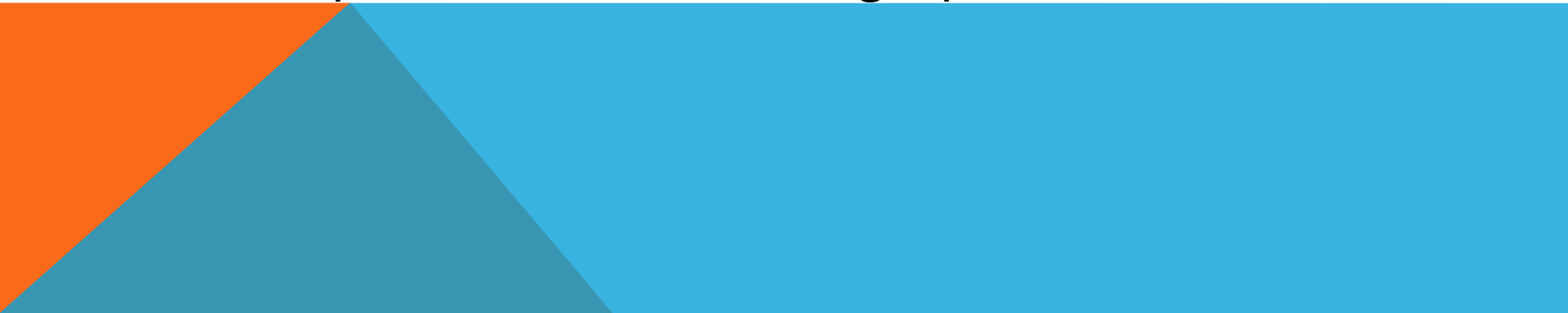
# BUDGET SUMMARY

- **Countywide levy rate: \$6.14, no change from FY 16, rural rate reduced by \$.05 to \$2.73 due to increase in Local Option Sales Tax (LOST) estimates. Levy rate reduction is now \$0.98 for rural residents.**
  - **Impact to homeowner: no change for city residents, slight decrease of \$4 on a \$100,000 rural residence.**
  - **Commercial and industrial property taxes: no change, 10% decrease from SF 295 is permanent.**
  - **Property taxes levied: \$63 million, an increase of \$0.8 million or 1.3% from FY 16.**
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## BUDGET SUMMARY (continued)

- Wages increases for elected officials, managers, and bargaining unit employees are budgeted at 2.6% in FY 17
  - Budget of \$107.6 million, an increase of \$2.5 million including wage and health insurance increases
  - LOST projects budgeted at \$3.0 million for road construction and \$1.24 million for Conservation projects, with \$1.48 million applied to property tax relief in the rural fund
  - Approved offers of \$440,000 included in FY 17 budget.
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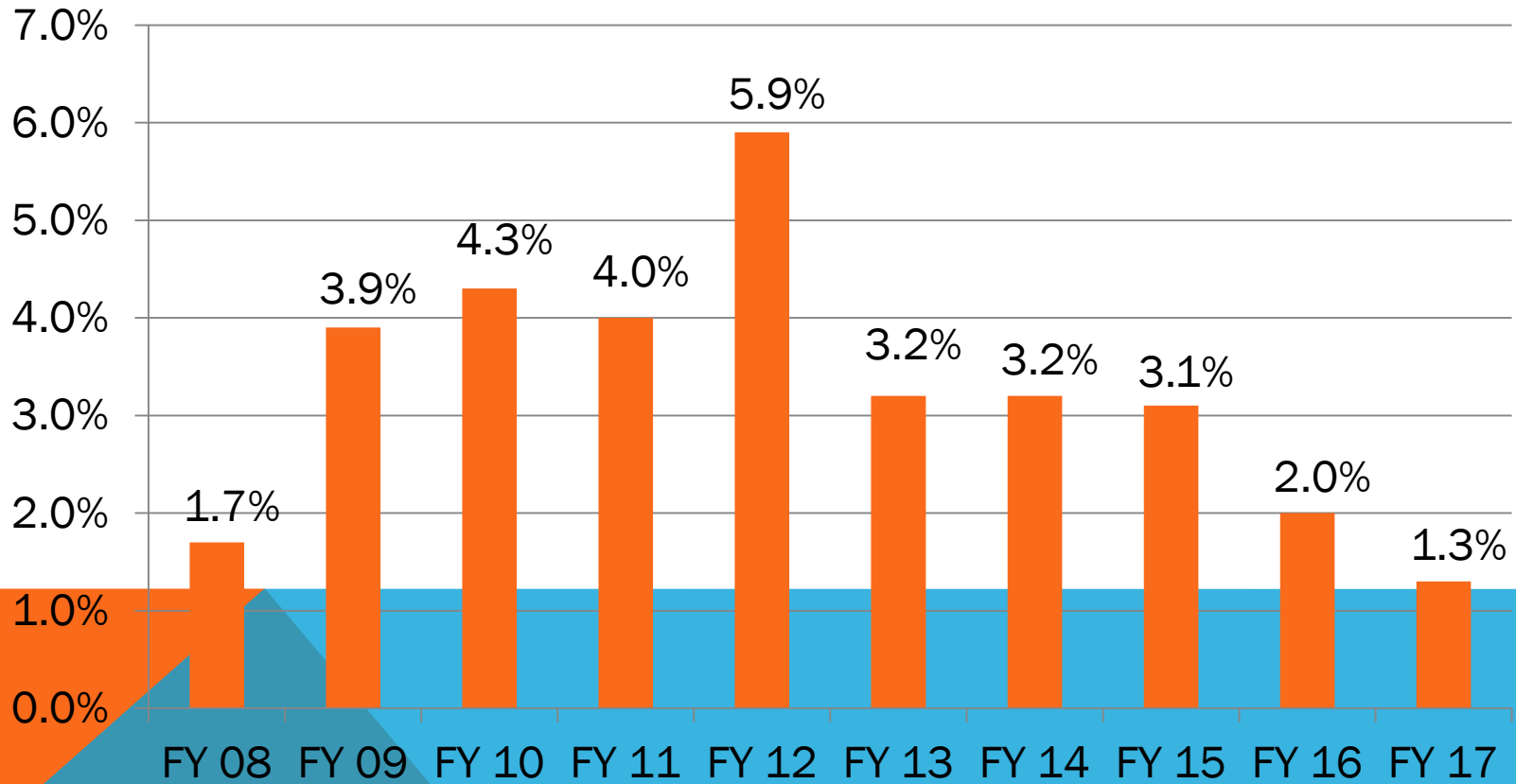
# BUDGET INITIATIVES

- Countywide tax rate of \$6.14 per thousand
  - General fund uses not to exceed revenues
  - General fund ending balance of 25%
  - Existing staffing wage increases funded
  - No increase in operations
  - Offer process for additional funding requests
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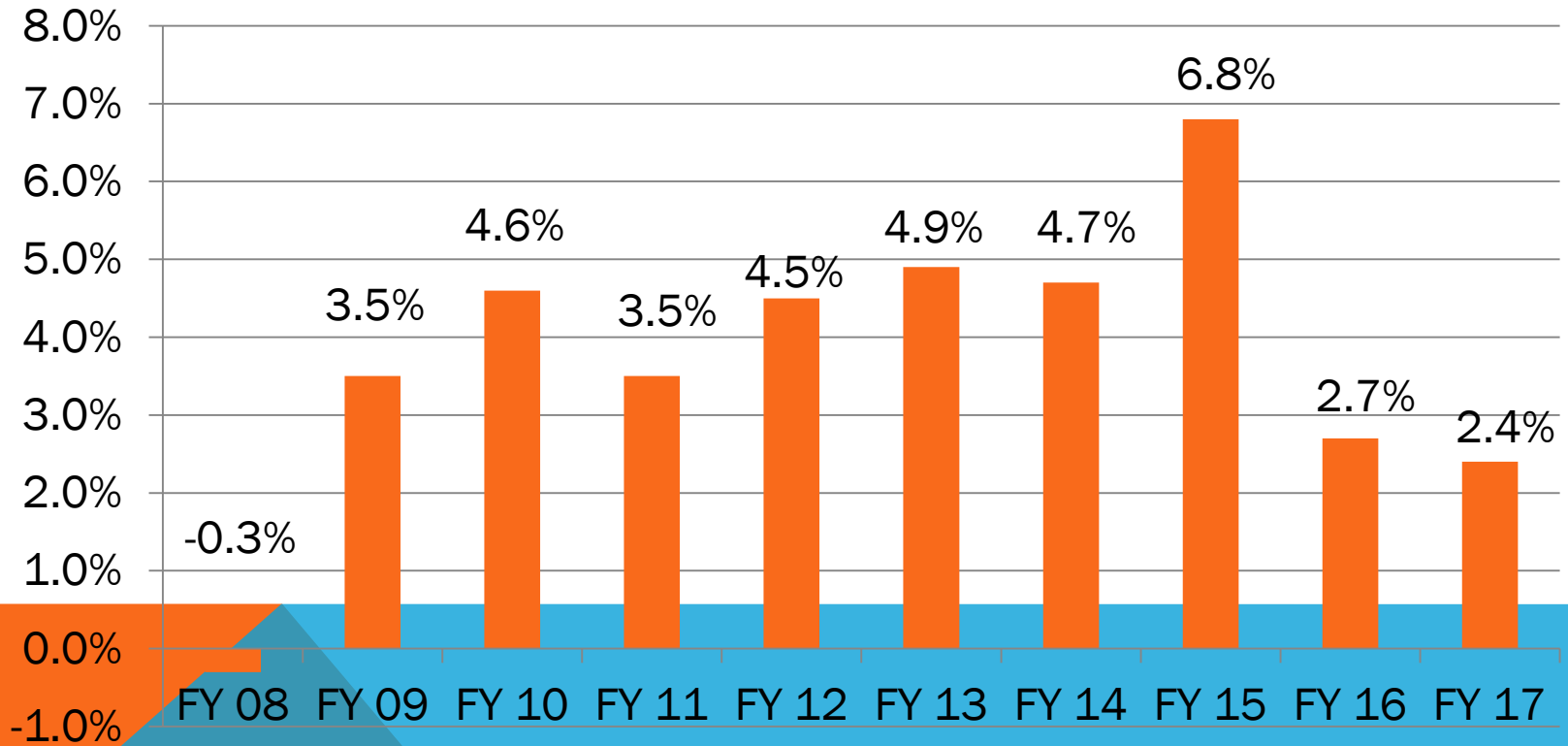
# BUDGETING FOR OUTCOMES (BFO)

1. Determine how much money is available
2. Define priorities - elected leaders determine what programs are important to their constituents
3. Allocate resources among high priority results
4. Conduct analysis to decide what offers to accept
5. Budget available dollars to the most significant offers
6. Set measures of annual progress
7. Check what actually happened
8. Communicate performance results

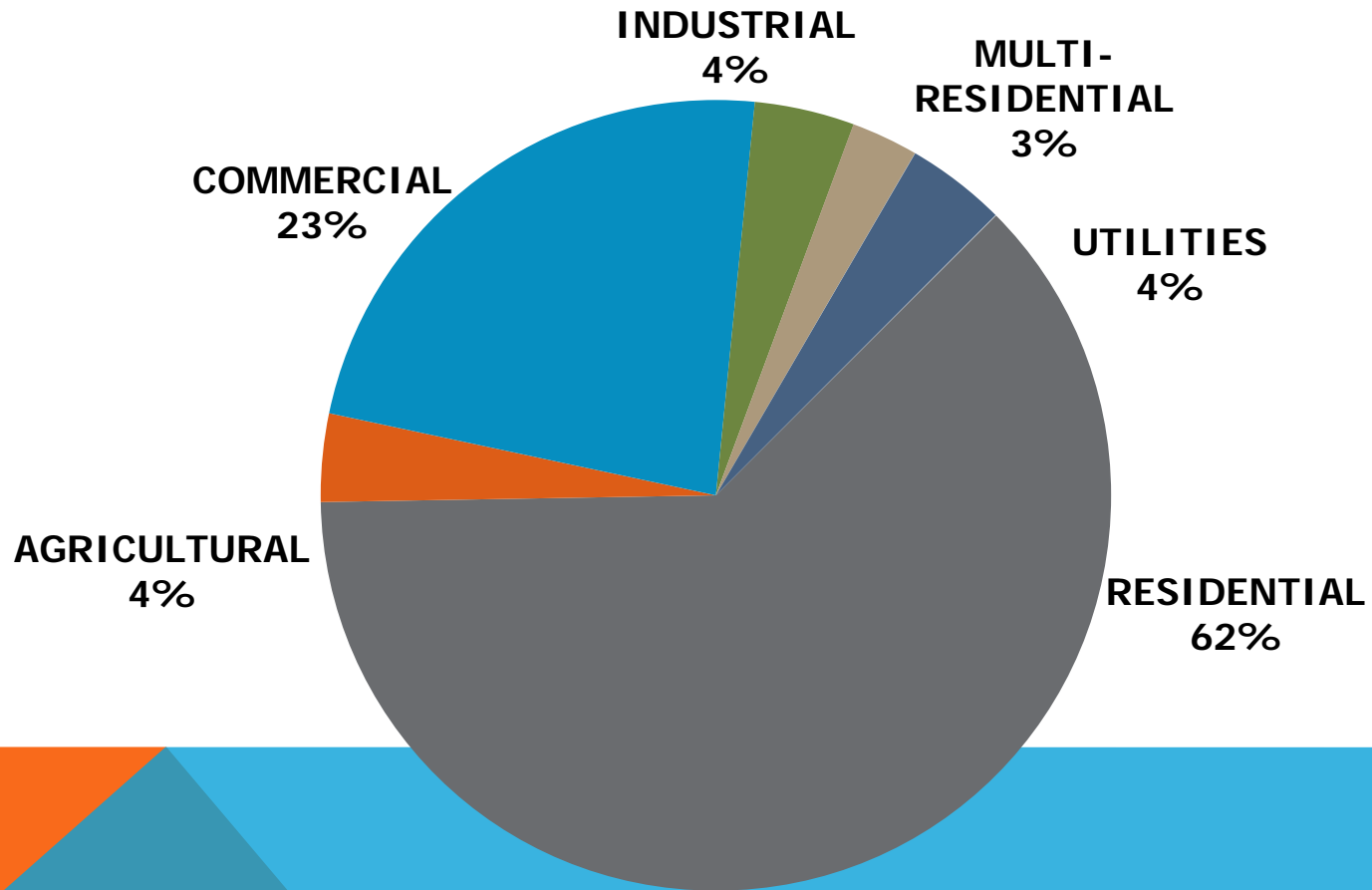
# COUNTYWIDE TAXABLE VALUATION GROWTH



# RURAL TAXABLE VALUATION GROWTH

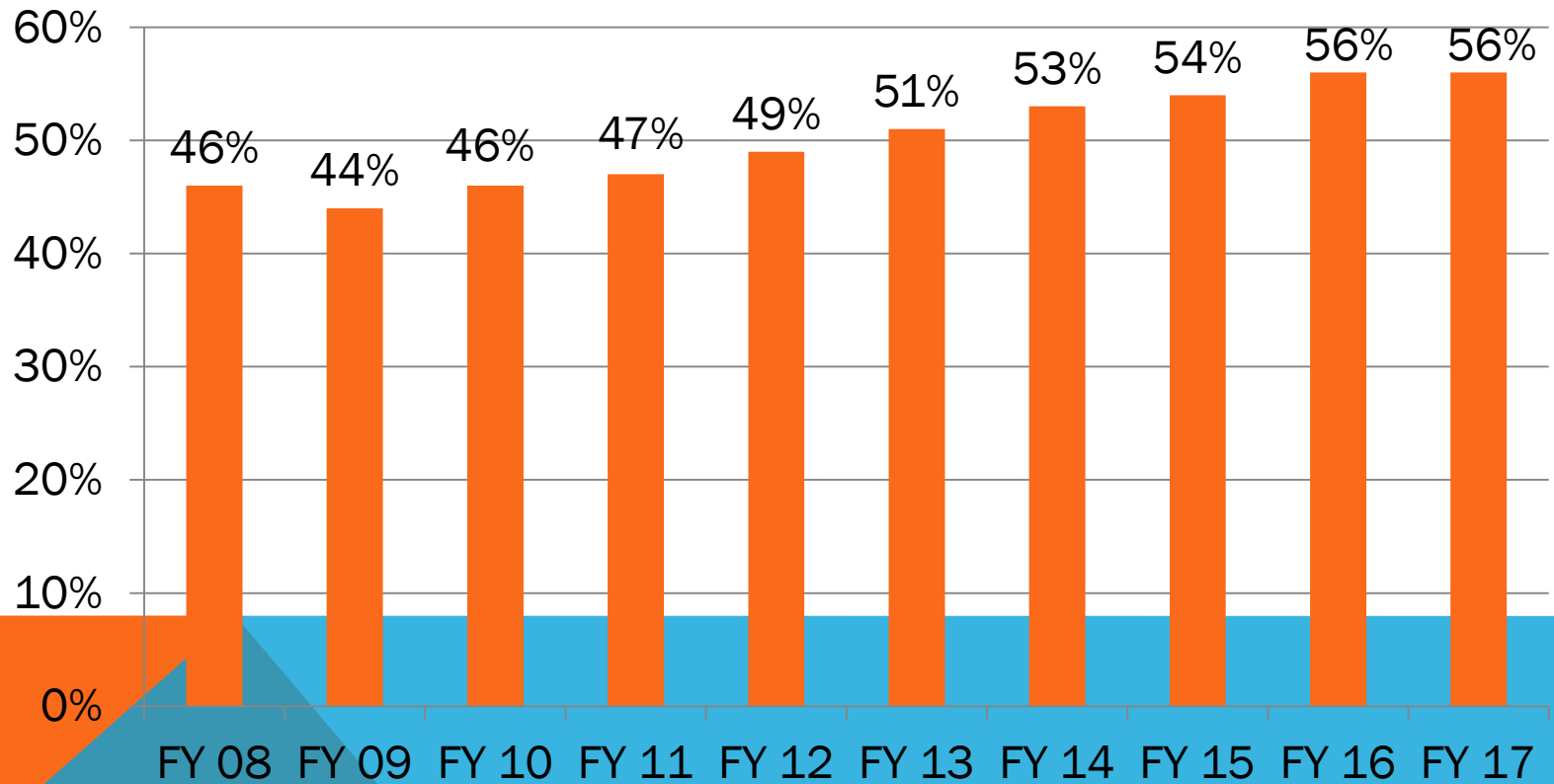


# COMPOSITION OF TAXABLE VALUES

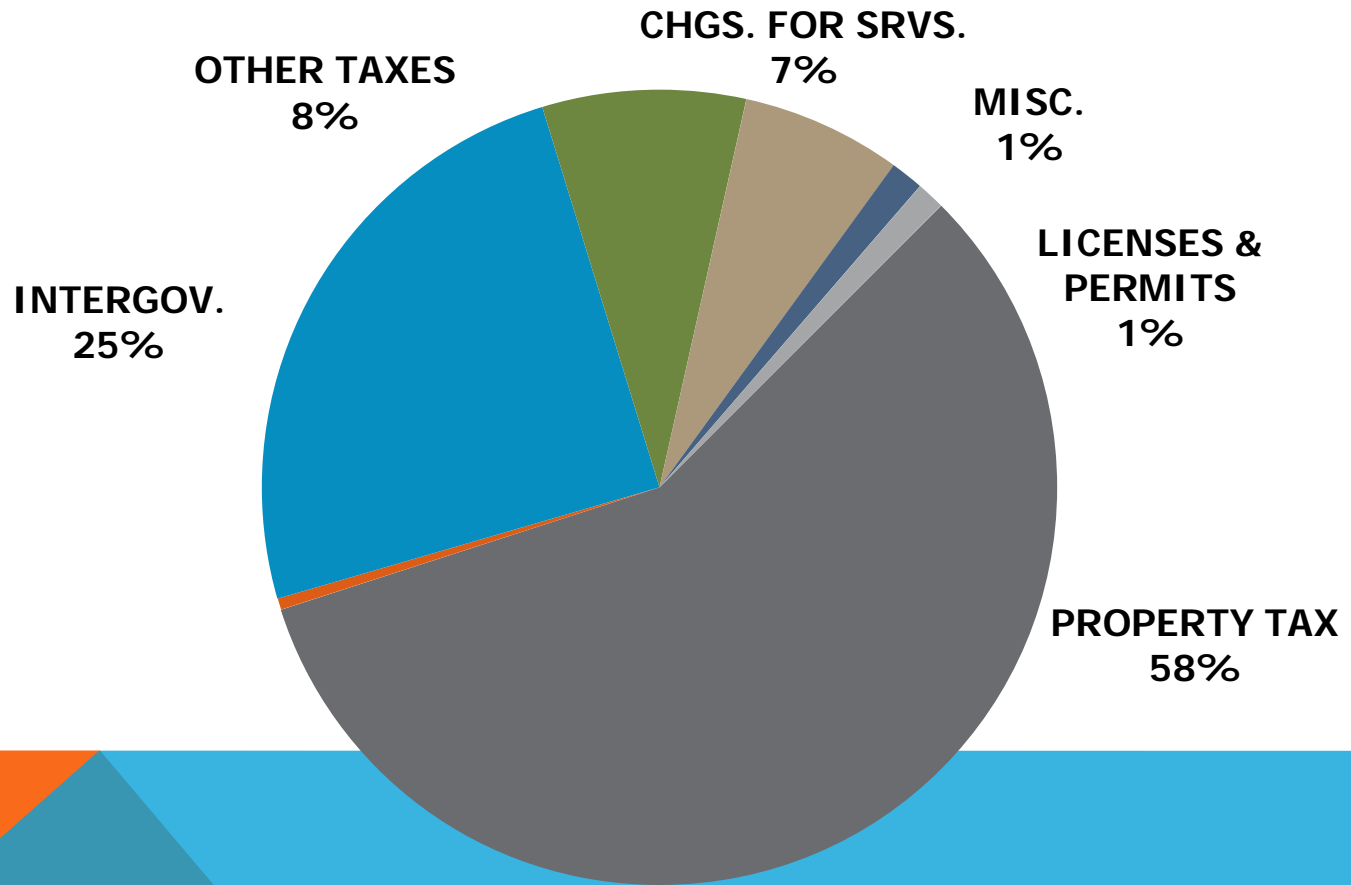




# RESIDENTIAL ROLLBACK



# REVENUES BY SOURCE

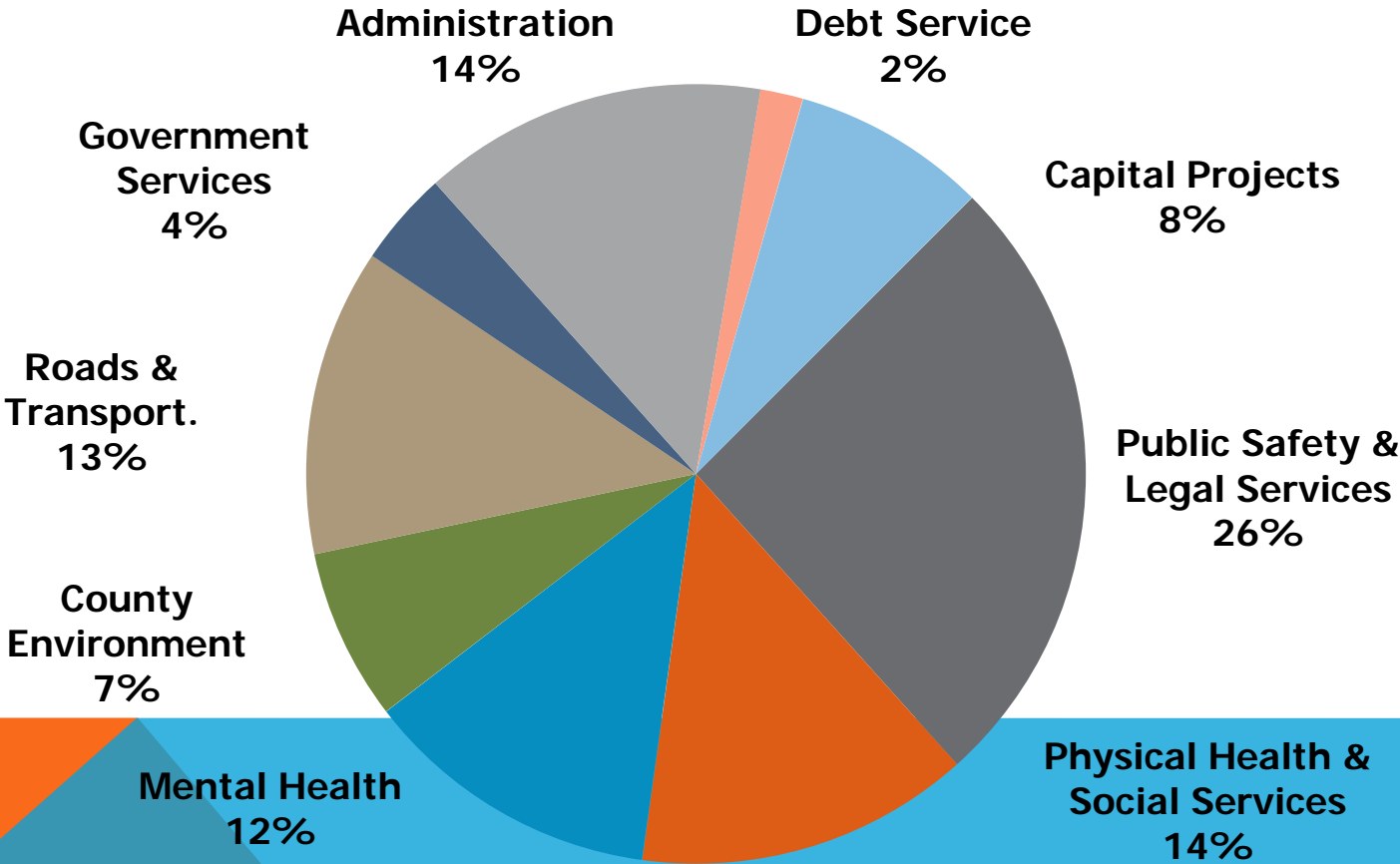


TOTAL REVENUE SOURCES = \$106,363,000

# FISCAL YEAR REVENUE COMPARISON

	<u>FY 17</u>	<u>FY 16</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Property taxes levied	\$ 63,032	\$ 62,251	\$ 781	1.3%
Less delinquent taxes	(198)	(195)	(3)	1.5%
Less credits to taxpayers	<u>(2,359)</u>	<u>(1,858)</u>	<u>(501)</u>	27.0%
Net current property taxes	60,475	60,198	277	0.5%
Delinquent property taxes collected	31	53	(22)	-41.5%
Penalties & interest on taxes	680	652	28	4.3%
Other county taxes	8,794	8,000	794	9.9%
Intergovernmental	26,335	26,393	(58)	-0.2%
Licenses & permits	1,220	988	232	23.5%
Charges for service	6,902	7,385	(483)	-6.5%
Use of money and property	489	438	51	11.6%
Miscellaneous	<u>1,437</u>	<u>1,505</u>	<u>(68)</u>	-4.5%
Total	\$106,363	\$105,612	\$ 751	0.7%
Expressed in thousands				

# EXPENDITURES BY SERVICE AREA

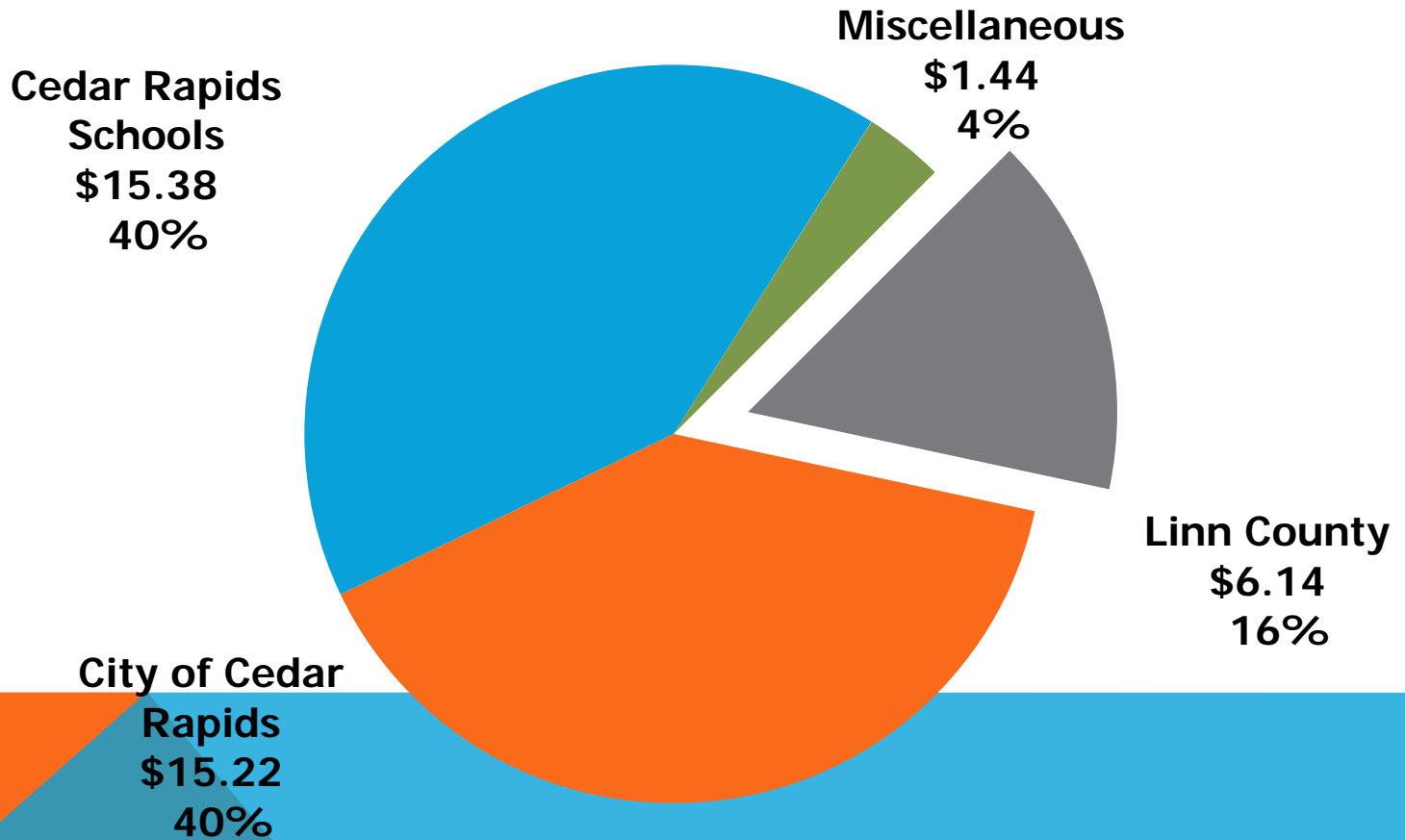


TOTAL EXPENDITURE USES = \$107,618,000

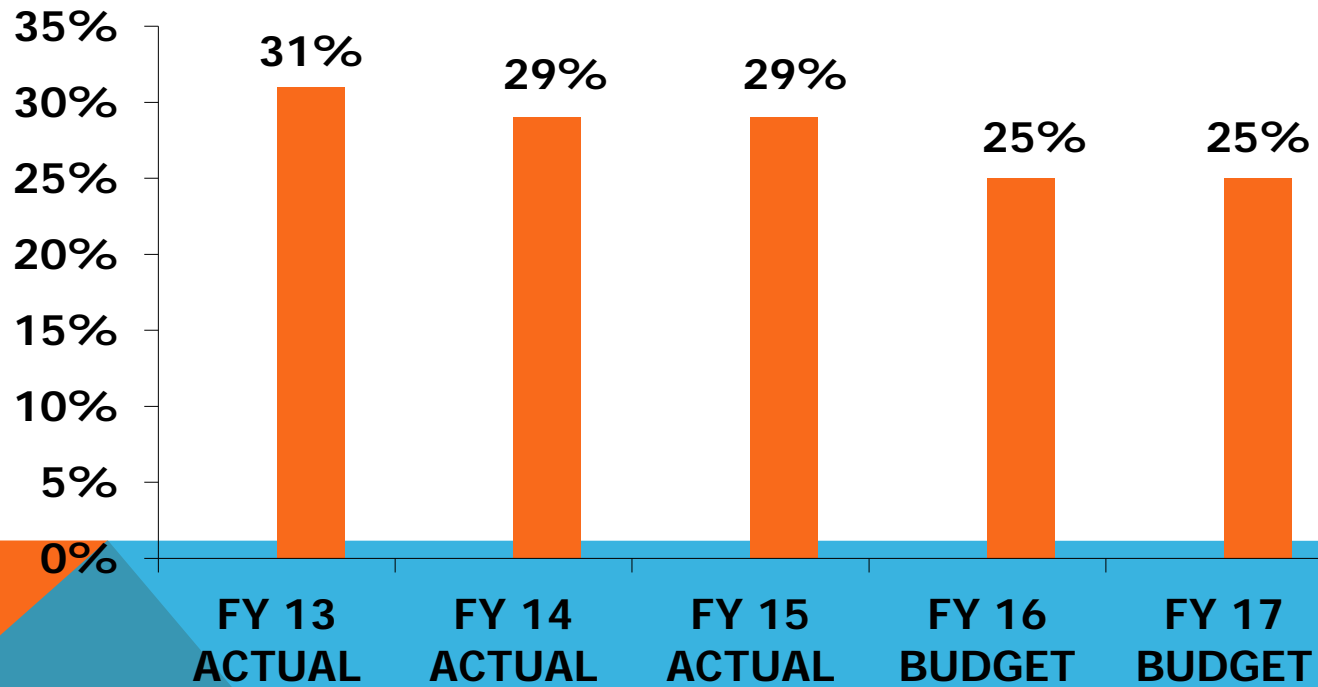
# FISCAL YEAR EXPENDITURE COMPARISON

	<u>FY 17</u>	<u>FY 16</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Public safety & legal services	\$ 27,810	\$ 26,043	\$ 1,767	6.8%
Physical health and social services	14,930	14,653	277	1.9%
Mental health, MR & DD	13,315	15,679	(2,364)	-15.1%
County environment and education	7,641	7,188	453	6.3%
Roads and transportation	13,717	13,010	707	5.4%
Government services to residents	4,235	4,395	(160)	-3.6%
Administration	15,366	14,284	1,082	7.6%
Debt service	1,918	1,933	(15)	-0.8%
Capital projects	<u>8,686</u>	<u>7,932</u>	<u>754</u>	9.5%
<b>Total</b>	<b>\$107,618</b>	<b>\$105,117</b>	<b>\$ 2,501</b>	<b>2.4%</b>
Expressed in thousands				

# COMBINED TAX RATE – ACTUAL FY 16



# FUND BALANCE - GENERAL FUND



# PERSONNEL POSITIONS

