



Fiscal 2020 Budget

Public Hearing
March 13, 2019



BUDGET SUMMARY

- Countywide levy rate of \$5.84, the same as in FY 19. Rural rate remains unchanged at \$2.71 and includes a reduction of \$1.00 for rural residents from Local Option Sales Tax (LOST) allocation.
- Impact to homeowner: an increase of 2.3% due to a change in state residential rollback.
- Commercial and industrial property taxes will be unchanged.
- Farm taxes will increase 3.1% due to a change in state agricultural rollback.
- Property taxes levied: \$68.9 million, an increase of 3.9% from FY 19.

BUDGET SUMMARY (CONTINUED)

- Wage increases for non-bargaining unit budgeted of 3.0%. Bargaining unit increases will be 2.3% for both AFSCME and Conservation, PPME will increase 2.75% and attorneys (IBEW) will receive 4.0% to 5.46%.
- Health and dental insurance rates will increase 18%.
- Budget of \$157.3 million, an increase of \$33.3% due to the completion of the new Public Health and Child Development Center.
- LOST revenue of \$2.7 million is budgeted for road construction, \$1.5 million for Conservation projects, and \$1.5 million in property tax relief for rural residents.
- Approved offers of \$626,000 are included in the FY 20 budget.

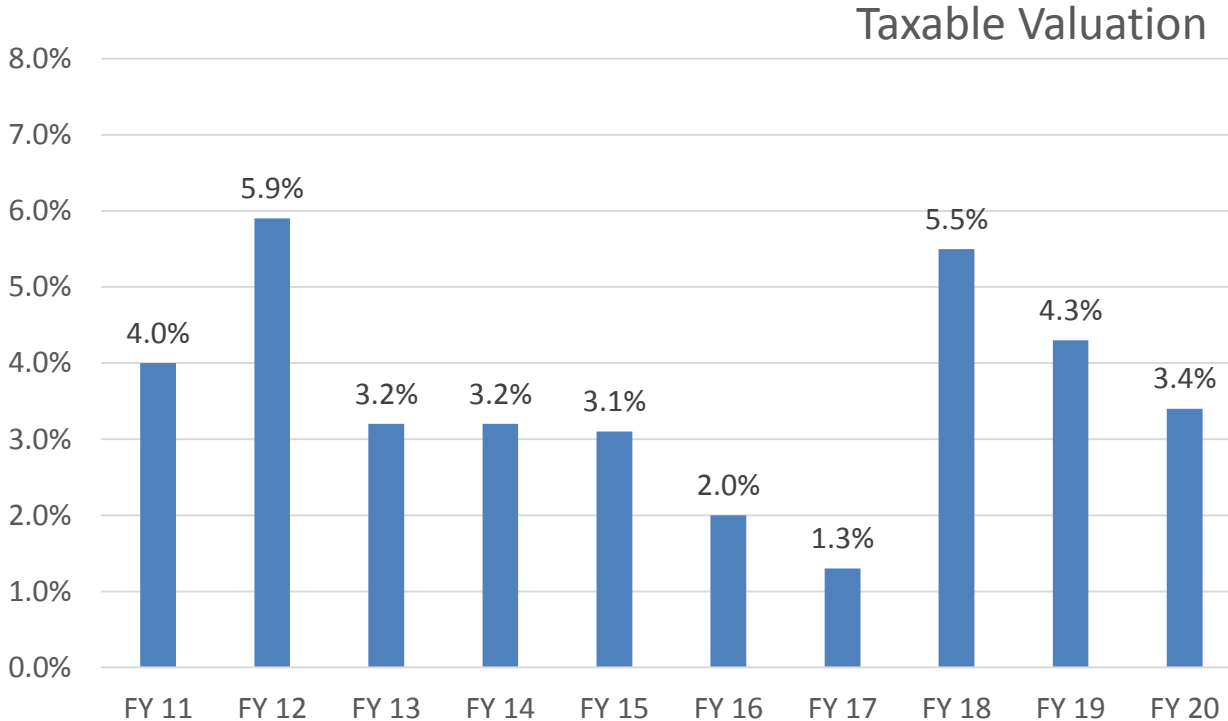
BUDGET INITIATIVES

- Reduce mental health fund balance
- Maintain countywide tax rate of \$5.84
- General fund ending balance of 25%
- Wage increases funded for existing staff
- No increase in operations
- Offer process for additional funding requests

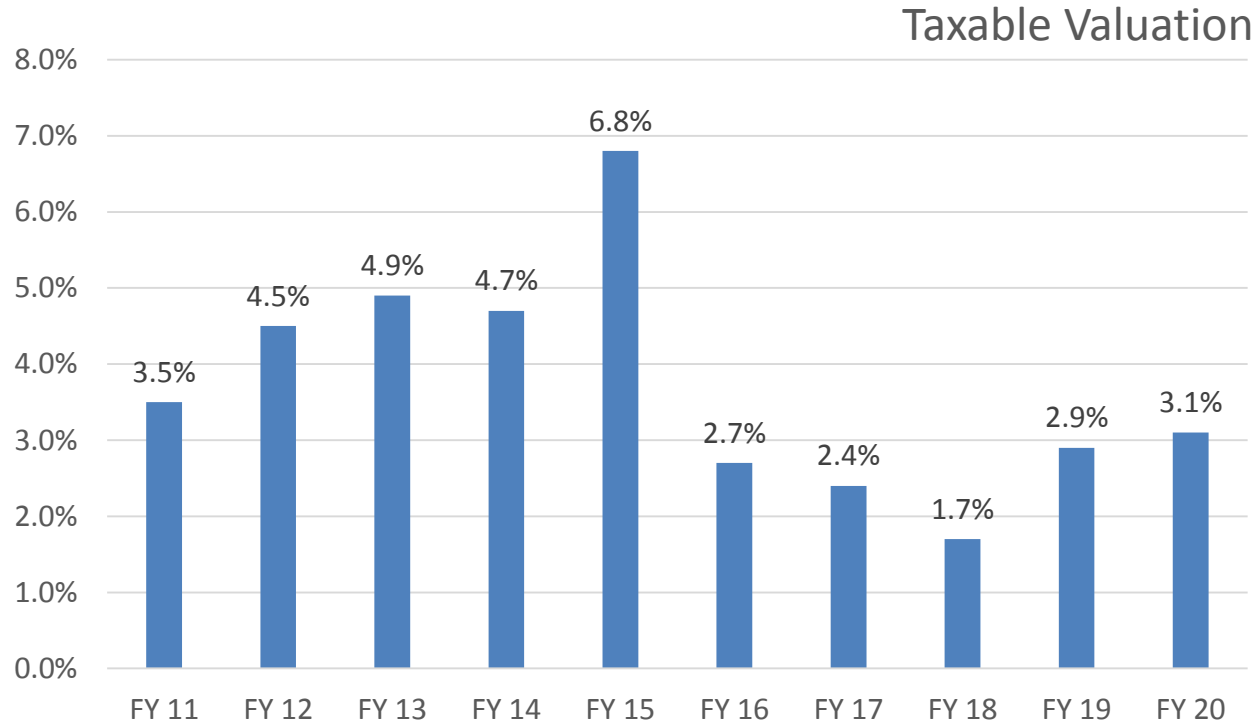
BUDGETING FOR OUTCOMES (BFO)

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 which offers to accept
5. Budget available dollars to the most important offers
6. Set measures of annual progress
7. Check what actually happened
8. Communicate performance results

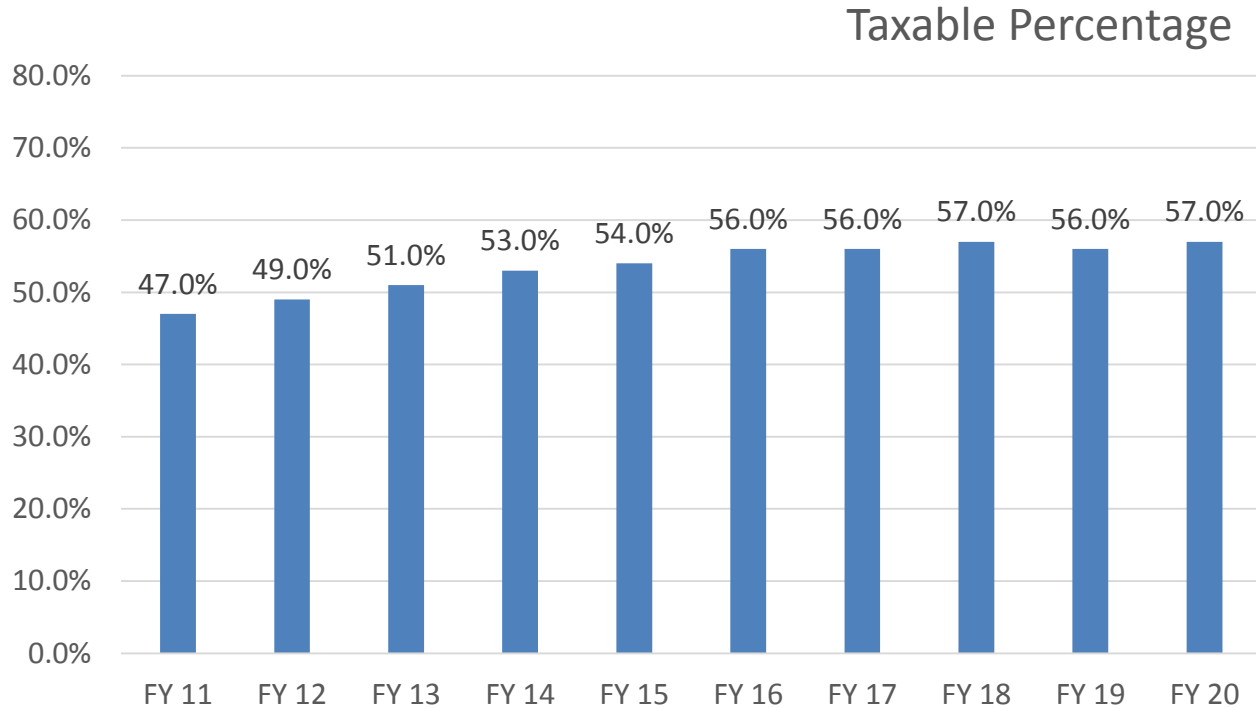
COUNTYWIDE VALUATION GROWTH



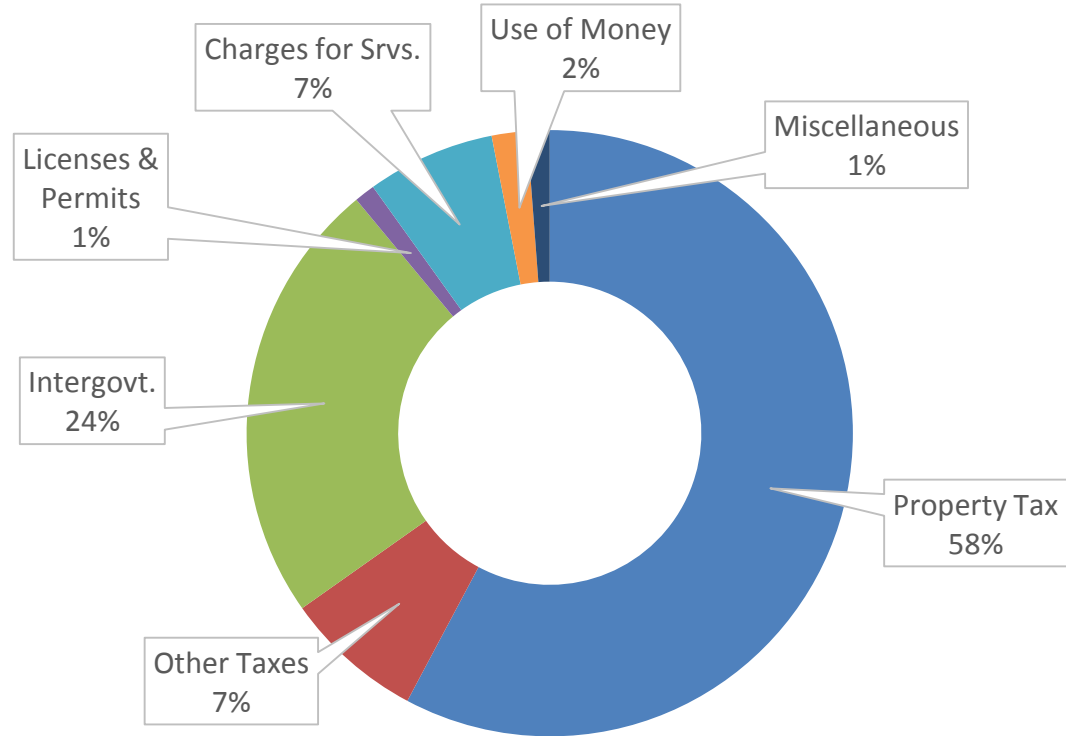
RURAL VALUATION GROWTH



RESIDENTIAL ROLLBACK



REVENUE SOURCES

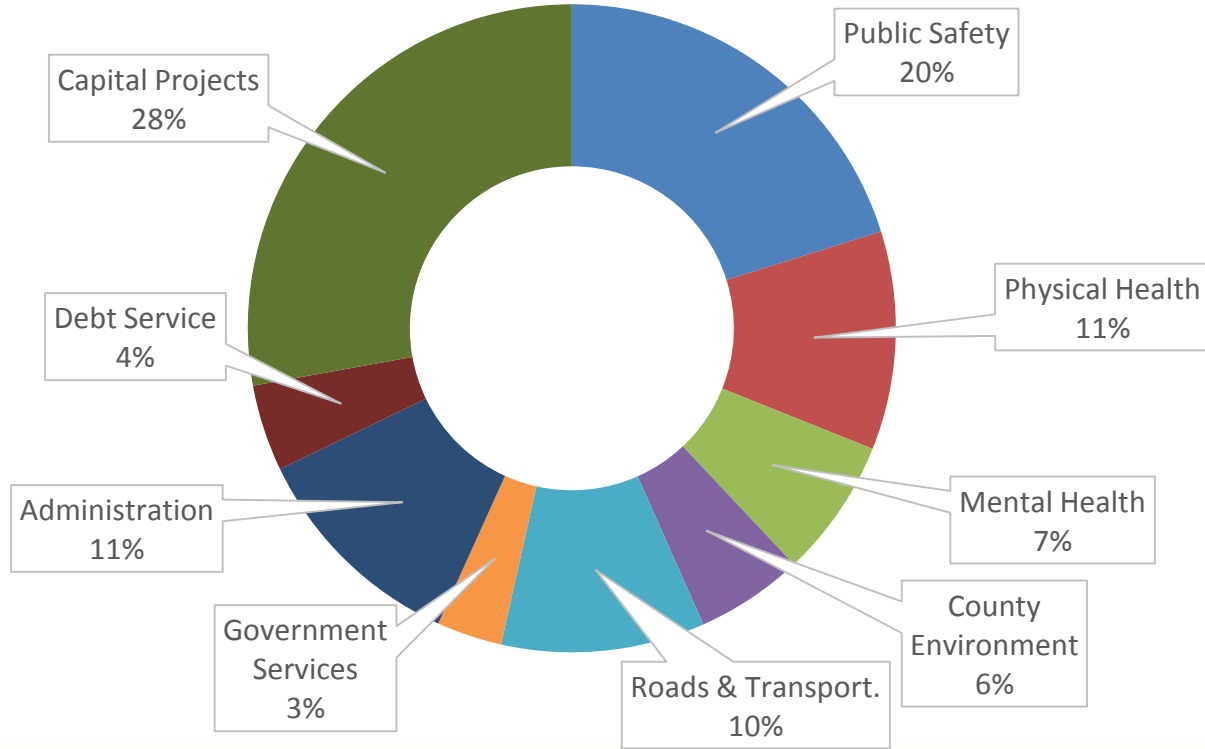


REVENUE DETAIL

	<u>FY 20</u>	<u>FY 19</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Property taxes levied	\$ 68,853	\$ 66,289	\$ 2,564	3.9%
Less delinquent taxes	(215)	(207)	(8)	3.9%
Less credits to taxpayers	<u>(2,965)</u>	<u>(2,994)</u>	<u>29</u>	-1.0%
Net current property taxes	65,673	63,088	2,585	4.1%
Delinquent property taxes collected	18	19	(1)	-5.3%
Penalties & interest on taxes	588	654	(66)	-10.1%
Other county taxes	8,519	8,906	(387)	-4.3%
Intergovernmental	27,281	26,540	741	2.8%
Licenses & permits	1,262	1,152	110	9.5%
Charges for service	7,838	7,270	568	7.8%
Use of money and property	2,158	858	1,300	151.5%
Miscellaneous	<u>1,368</u>	<u>1,322</u>	<u>46</u>	3.5%
Total	\$114,705	\$109,809	\$ 4,896	4.5%

Expressed in thousands

EXPENDITURE USES

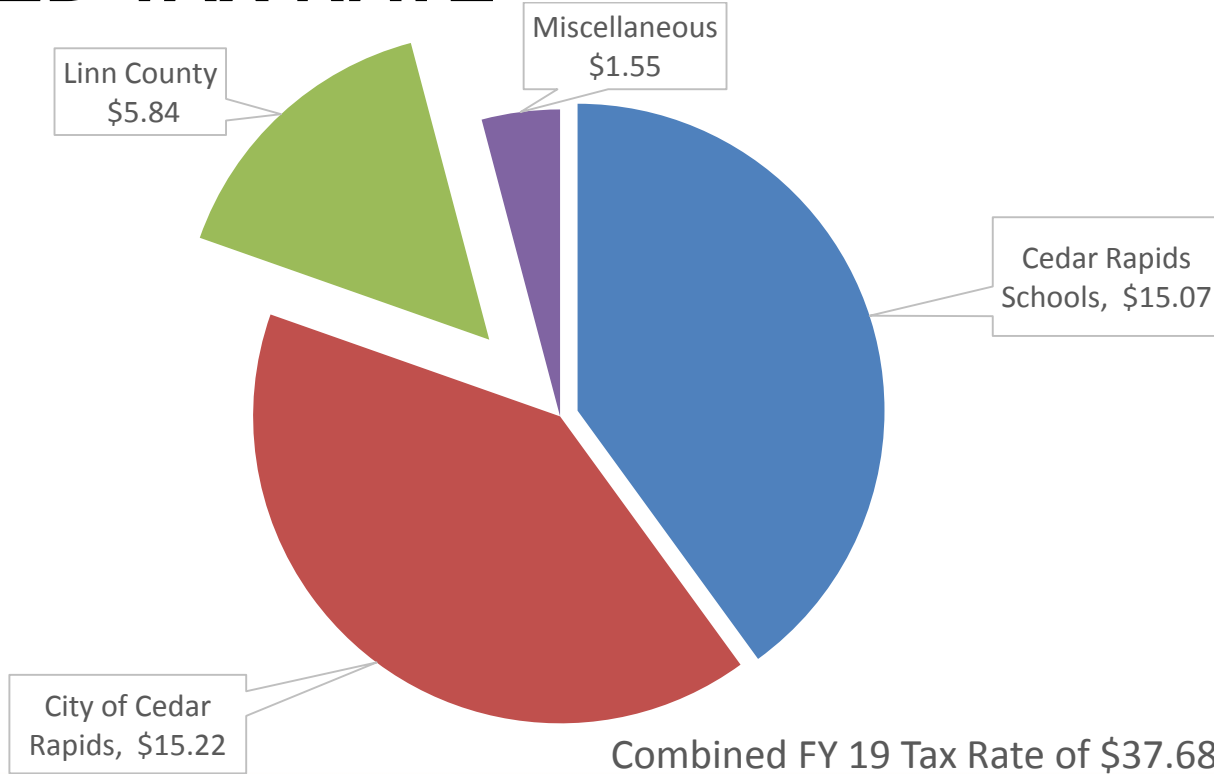


EXPENDITURE DETAIL

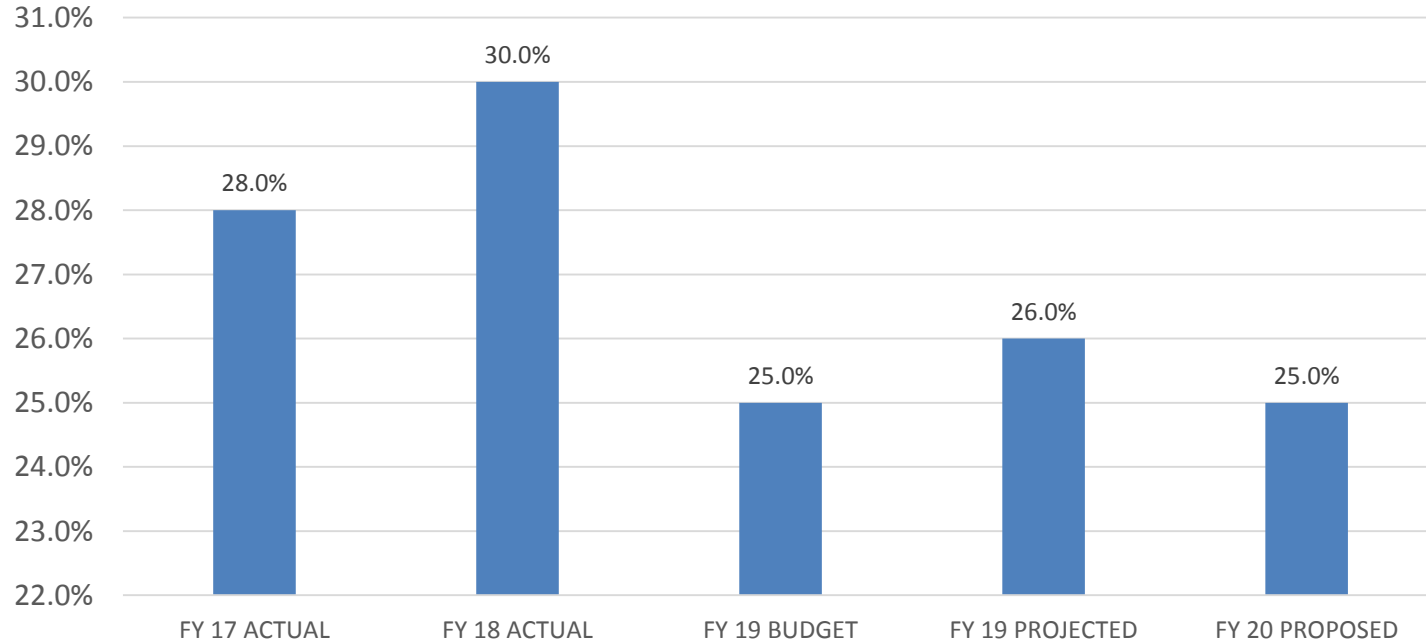
	<u>FY 20</u>	<u>FY 19</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Public safety & legal services	\$ 31,723	\$ 29,557	\$ 2,166	7.3%
Physical health and social services	17,129	16,271	858	5.3%
Mental health, MR & DD	10,888	15,559	(4,671)	-30.0%
County environment and education	8,425	8,035	390	4.9%
Roads and transportation	15,980	13,725	2,255	16.4%
Government services to residents	5,112	4,919	193	3.9%
Administration	17,428	16,452	976	5.9%
Debt service	6,792	3,567	3,225	90.4%
Capital projects	<u>43,774</u>	<u>9,895</u>	<u>33,879</u>	342.4%
Total	\$157,251	\$117,980	\$ 39,271	33.3%

Expressed in thousands

COMBINED TAX RATE



FUND BALANCE – GENERAL FUND



PERSONNEL POSITIONS

