2019 POPULAR ANNUAL FINANCIAL REPORT
For the fiscal year ending June 30, 2019
A message from the Linn County Board of Supervisors

DEAR LINN COUNTY RESIDENTS:

We are pleased to present Linn County’s Popular Annual Financial Report (PAFR) for the fiscal year ending June 30, 2019. Our goal with this report is to help you better understand how your county government works for you and how your tax dollars help fund important programs and services.

What we do begins with what we believe we can do. And we believe that Linn County can accomplish great things. It is a belief shared across our departments. And it is a belief that we put into action every day.

The following pages offer a brief look at our remarkable accomplishments of the past year and demonstrate the vital role of county government. Our mission, core values, and strategic plan guide our work.

Our three focus areas are:
- Customer satisfaction
- Quality of life
- Financial health

You are the driving force behind our work. Linn County employees and elected officials work daily to improve the lives of our residents and visitors and to improve the experience of our customers. We are committed to excellence. And we are proud of the work we do every day. We hope the information in this report makes you proud to be a Linn County resident.

Should you have questions or comments, please share them with us. We value your input.

Sincerely,

Stacey Walker
District 1

Ben Rogers
District 2

Brent Oleson
District 3

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Duties of the Board of Supervisors

The Linn County Board of Supervisors is the legislative, policy-making, and administrative branch of county government. The Board sets the annual county levy rate; certifies the annual budget – including the budgets for the offices of the five other elected officials; oversees Linn County’s $157 million budget; creates ordinances; administers county services, such as road and bridge maintenance, social services, and land use planning; guides the strategic direction of the County; and other matters related to the health and welfare of Linn County and its residents.

The Board of Supervisors has fiscal oversight of 20 departments and operational oversight of the majority of those departments and nearly 750 employees. All non-elected department directors report to the Board of Supervisors. The Supervisors also appoint members of various County boards and commissions.

cover photo: Calcamm AP
Linn County Government

Linn County government provides residents with a wide range of services, including public safety and law enforcement; human and social services; public health; civil and criminal justice system services; parks and conservation; planning and development; construction and maintenance of secondary roads and bridges; vehicle registration; keeping records and vital statistics; elections; general and administrative support services; and more. Linn County’s departments work together and with partners locally, regionally, and nationally to provide these services and to meet the needs of residents.

Linn County is governed by a three-member Board of Supervisors, elected by voters within districts to four-year, staggered terms. Supervisors must live within their districts. The Board appoints a chair and a vice chair, who each serve one calendar year. The chair presides at all meetings of the Board and is recognized as the head of the County for all ceremonial purposes.

The current governing structure of the Board of Supervisors took effect in January 2019, following a public vote to decrease the number of Board members from five to three. There had been five board members since 2009, when the public voted to increase the size of the original three-member board.

In addition to the Board of Supervisors, voters elect the Linn County Attorney, Auditor, Recorder, Sheriff, and Treasurer. These offices are elected at-large to four-year terms.

Our Strategy

At Linn County, we value our Customer-Centered Culture where our goal is to create a positive customer experience with every interaction.

Everything we do at Linn County, from budgeting to programming, to delivering products and services, is guided by our strategic plan that focuses on three outcomes:

- Customer satisfaction
- Quality of life
- Financial health

Our Mission

Provide all customers the most satisfying products while maintaining sound fiscal management in order to enhance the quality of life in Linn County.

Our Core Values

Communicate openly and effectively | Demonstrate personal integrity and respect for others | Be accountable for our actions and decisions | Recognize valued contributions | Create a supportive, positive work environment.

ABOUT THIS REPORT

This report is referred to as a Popular Annual Financial Report (PAFR) by the Government Finance Officers Association (GFOA) because it is intended to provide the populace with information about Linn County’s financial condition in a summarized, easily understandable format.

Financial information in this report is from Linn County’s audited Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2019. The CAFR is prepared in accordance with generally accepted accounting principles (GAAP) and contains audited financial statements. The information in the CAFR by its nature can be technical and complex and as such not as useful to residents wishing to gain an overview of the County’s finances. The PAFR has been prepared to simplify the information in the CAFR and better inform the public about the overall financial condition of the County, without the heavy use of technical accounting terms or excessive detail. It is not intended to be a substitute for the more detailed and audited CAFR.

This report is part of Linn County’s ongoing commitment to keep residents informed about the County’s finances and to be accountable for how tax dollars are managed and spent. While the main purpose of this report is to provide financial information, it also includes a brief discussion of select County programs and initiatives and demonstrates the vital role of county government.

Linn County’s full Comprehensive Annual Financial Report (CAFR) and Popular Annual Financial Report are available from the Linn County Finance and Budget Department and online at LinnCounty.org/Finance.

COMMENTS AND QUESTIONS

This Popular Annual Financial Report (PAFR) is intended to provide information about Linn County’s financial condition in a summarized, clear, and transparent format. Questions, comments, or suggestions should be sent to Linn County Finance and Budget Department, 935 2nd St. SW, Cedar Rapids, IA 52404 or emailed to Communications@linncounty.org.
Treasurer’s Office
The Treasurer’s Office collects property taxes on behalf of all jurisdictions in Linn County – cities, school districts, and other taxing bodies – and distributes the taxes collected to each jurisdiction.

Distribution of property taxes:
• Approximately 16% of property taxes paid by Linn County property owners within incorporated areas are used to fund County government operations and services.

• The remaining 84% goes to the property taxpayer’s city of residence, school district, and other taxing bodies in the county.

• Linn County taxes represent slightly more than one-third of property taxes for rural residents.

• See the reverse side of your property tax statement for a detailed breakdown by percentage and actual dollar amount of how your individual property taxes are distributed among the taxing jurisdictions.

Other services include:
• Managing and investing County funds
• Motor vehicle title registrations
• Issuing license plates

To pay property taxes or renew vehicle registrations online, go to iowataxandtags.org. Renewal forms and payments also can be sent through the mail or paid in person at the Treasurer’s Office.

County Attorney’s Office
The Linn County Attorney’s Office is assigned 75 legal duties under the Iowa Code and endeavours to provide professional and experienced legal services to the citizens of Linn County. Linn County Attorney Jerry Vander Sanden places special emphasis on the vigorous prosecution of violent and repeat offenders.

The County Attorney’s Office has three divisions:
• The Criminal Division is responsible for the prosecution of criminal cases.
• The Civil Division provides legal assistance to Linn County departments.
• The Juvenile Division is responsible for reviewing and prosecuting juvenile delinquency cases.

Sheriff’s Office
Linn County has the second largest Sheriff’s Office in Iowa. It is comprised of seven divisions:
• Patrol Division provides uniformed patrol services, accident investigation, bomb squad, school resource officer, immediate response unit, K-9 unit, and a paramedic level rescue service.
• Criminal Division conducts crime scene processing, follows up on crime reports, and initiates narcotics and vice investigations.

• Communications Division serves the Sheriff’s Office, four police departments, four ambulance services, and 20 fire departments in Linn County.
• Correctional Center is a 401-bed facility and the only jail in Linn County.
• Civil Division serves legal notices within the county.
• Financial Division collects Correctional Center room and board fees, unpaid court fines, town contract fees, and civil process fees.
• General Services Division provides support services, including inventory management, building and vehicle maintenance, employee training, and oversees the reserve deputy program.

Recorder’s Office
The Recorder’s Office maintains official documents for homes, families, and businesses. Certified copies of all records are available to the public.

Office services include:
• Maintaining real estate transactions and documents (deeds, contracts, mortgages, among others)
• Registration and titles for boats, snowmobiles, and all-terrain vehicles
• Issuing hunting, fishing, and trapping licenses
• Serving as a passport acceptance agency
• Processing marriage licenses
• Storing birth, death, and marriage records

Auditor’s Office
The vision of the Auditor’s Office is Every Person Engaged in Local Government.

The Auditor serves as:
• County Commissioner of Elections
• County Commissioner of Registration maintaining voter registration records
• Clerk to the Board of Supervisors and responsible for managing the County’s central accounting system, processing payroll, issuing payments to vendors, and tabulating taxable valuations
• Property records management processing transfers of ownership and maintaining property and mailing addresses

The office’s website at LinnCounty.org/Auditor is content-rich, offering agendas and minutes of meetings of the Board of Supervisors; links to applications for various permits; an elected officials directory; summaries of payments to vendors; a property tax calculator and estimator; tax levy information; top owners of real estate data; out-of-state employee travel information; mapping services with assessed value and property tax information; school district boundaries; and voting precinct locations.

The office also maintains LinnCountyElections.org, which provides access to all election-related information for Linn County.
About Linn County

Linn County is located in East Central Iowa and is the second most populous county in the state. Originally home to the Sac, Fox, and Winnebago tribes, this area’s first settlers arrived in 1836. In 1839, the area was named Linn County in recognition of Lewis Fields Linn, a Missouri senator and strong proponent of Western expansion and development. The first rail line was established in Cedar Rapids in 1859. Barge and rail transportation were key in the emergence of Cedar Rapids as the freight, commerce, and grain milling center of Eastern Iowa. Today, the city is home to some of the largest grain processing companies in the world – Quaker, Cargill, ADM Corn Processing, Ingredion, Genencor, Ralston Foods, and General Mills. The rural areas of Linn County grew as well. Farmsteads appeared and small communities developed. The communities varied in size, but often retail merchandise, professional services, and social activities became available for those nearby.

Linn County is one of the fastest growing areas in Iowa. A report from the Population and Economic Forecasts Technical Advisory Committee predicted a 10% population increase each decade through 2030 and job growth of 14 to 21% each decade.

Economy

Linn County is Iowa’s largest manufacturing center and home to major employers in industries that include grain processing, aerospace, food and beverage, biosciences, information technology, and renewable energy. The variety of companies located here provide economic stability to the local economy. Modest growth in manufacturing will continue even though major employment gains continue to be in service industries, with financial services representing the largest growth area from the prior year. Only about 2% of Linn County employment population is directly employed in farming.

### Linn County Quick Facts

- Linn County FY20 Budget: $157 million
- Percent of Budget from Property Taxes: 58%
- Employees: 729
- Square Miles: 726
- Approximate Miles of Secondary Roads: 1,147
- Manages over 8,300 acres in the form of parks, preserves, natural areas, and trails

### TOP 10 EMPLOYERS

<table>
<thead>
<tr>
<th>Rank</th>
<th>Employer</th>
<th>Employees</th>
<th>Percent of Total County Employment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Collins Aerospace</td>
<td>9,400</td>
<td>5.45%</td>
</tr>
<tr>
<td>2</td>
<td>Transamerica Life Insurance Company</td>
<td>3,800</td>
<td>2.20%</td>
</tr>
<tr>
<td>3</td>
<td>UnityPoint Health – St. Luke’s Hospital</td>
<td>2,979</td>
<td>1.73%</td>
</tr>
<tr>
<td>4</td>
<td>Cedar Rapids Community Schools</td>
<td>2,879</td>
<td>1.67%</td>
</tr>
<tr>
<td>5</td>
<td>Hy-Vee Food Stores</td>
<td>2,356</td>
<td>1.37%</td>
</tr>
<tr>
<td>6</td>
<td>Nordstrom Direct</td>
<td>2,150</td>
<td>1.25%</td>
</tr>
<tr>
<td>7</td>
<td>Mercy Medical Center</td>
<td>2,140</td>
<td>1.24%</td>
</tr>
<tr>
<td>8</td>
<td>City of Cedar Rapids</td>
<td>1,309</td>
<td>0.76%</td>
</tr>
<tr>
<td>9</td>
<td>Four Oaks</td>
<td>1,100</td>
<td>0.64%</td>
</tr>
<tr>
<td>10</td>
<td>Linn-Mar Community School District</td>
<td>987</td>
<td>0.57%</td>
</tr>
</tbody>
</table>

Source: City of Cedar Rapids Official Statement

Note: Total employment encompasses the Cedar Rapids Metropolitan Statistical Area

Education

Three private four-year liberal arts colleges are located in Linn County, and the University of Iowa, University of Northern Iowa, and Iowa State University are all within easy driving distance. Iowa’s third-largest educational institution, Kirkwood Community College, provides two-year vocational and technical training degrees, along with continuing education opportunities.

### Awards

2019 **Excellence in Action Award** from Iowa State Association of Counties for 1,000 Acre Pollinator Initiative.

2019 **Wildlife Habitat Improvement Award** – 1st place from Izaak Walton League. This award goes to County Conservation Boards judged to have carried out the most outstanding program of wildlife habitat improvement.

Veteran Affairs Director Don Tyne received the **Community Service Award** from Cedar Rapids Roughriders for his service to veterans and his work with the homeless.

2019 3CMA City-County Communications & Marketing Association Awards:

- **Savvy Award 1st place: Digital Interactive – Overall Website** for Linn County’s website redesign
- **Silver Circle 2nd place: Printed Publications** for Linn County’s FY18 Popular Annual Financial Report
- **Silver Circle 2nd place: Marketing and Tools** for Linn County’s Logo Redesign & Rebranding
- **Award of Excellence 3rd place: Graphic Design** for Linn County’s Logo Redesign & Rebranding. Amperage Marketing & Fundraising designed the new Linn County logo.
- **Award of Excellence 3rd place: Most Creative Activity with Least Dollars Spent** for Linn County’s Logo Redesign & Rebranding

Source: Linn County FY20 Budget Document
CUSTOMER SATISFACTION

Linn County is committed to delivering products and services that meet our customers’ needs in a reliable, timely, and accessible manner while providing a positive customer experience.

Launched a **redesigned, mobile responsive website** with improved navigation and quick access to the most sought-after information. Our new website **won first place** in the 3CMA City-County Communications & Marketing Association Savvy Award competition for Overall Website in the 85,000 and up population category.

**557,381** website visits in FY19.

Launched a new **free mobile app** that provides quick access to County news, events, public meetings, job openings, road construction, and much more. Search for “Linn County, IA” in the Google Play Store or Apple App Store.

Created an **online application for residential building permits** in the Planning & Development Department.

**Opened a new accessible playground** at Pinicon Ridge Park that complies with American with Disabilities Act guidelines to better serve all playground users.

Presented **26 voter outreach events** in FY19.

**Held 53 trainings** in FY19 for elected officials, managers, and staff to build leadership skills and reinforce our Core Values and countywide focus on customer satisfaction.

**Veterans Affairs staff** served **3,338 veterans** through appointments.

Held a public forum for residents to discuss and ask questions about the challenges of a rock road system combined with Iowa weather and steps Linn County is taking to make our roads as sustainable as possible.

Developed a countywide communications plan to **increase awareness of Linn County’s programs and services.**

**Completed more than 100 miles of road improvements in 2019.**

**Did You Know?** Videos of the Board of Supervisors meetings are available on the Linn County website. The videos are time-stamped to allow easy viewing of specific agenda items.
QUALITY OF LIFE

Every year, the Board of Supervisors adopts a budget to fund the programs and services that make a difference in your quality of life. This includes a focus on personal health, accessibility, environmental protection, public safety, and recreation.

Linn County officials, community members, and Harris family members celebrated the ribbon cutting for the new Dr. Percy and Lileah Harris Building. The state-of-the-art Harris Building provides much-needed and improved space for Linn County Public Health and an expanded learning environment for children served by Linn County Child and Youth Development Services. It was built on time using local workforce.

Linn County, the City of Cedar Rapids, and Willis Dady Homeless Services worked together to open an emergency winter overflow shelter in Linn County.

Linn County Family Transformation Services earned the Iowa Family Support Credential for its parent education programs that result in positive outcomes for young children and their families.

Linn County Public Health, in partnership with nearly two dozen area agencies, created My Care Community to provide services that address medical treatment, mental health counseling, homelessness prevention, and more. The collaboration is based on a nationally recognized model and is the first of its kind in Iowa.

Helped residents achieve environmental benefits and reduced electricity costs by adding solar power to their properties through Grow Solar Linn County.

The Linn County Attorney’s Office and Linn County Sheriff’s Office participated in implicit bias training to raise awareness of unintentional stereotypes so they do not unconsciously influence decisions.

The Linn County Sheriff’s Office was one of only two law enforcement agencies in the nation to receive the Credible Leadership Organization certification from the Criminal Justice Commission for Credible Leadership Development. This signifies the highest ethical standards and dedication to developing personnel with an unparalleled level of service capability and orientation to the community.

The Linn County Sheriff’s Office completed the One Mind Campaign pledge to improve response to those suffering from mental illness in our community. To join the One Mind Campaign, the Sheriff’s Office successfully established a clearly defined and sustainable partnership with a community mental health organization, developed a model policy to implement police response to persons affected by mental illness, trained and certified sworn officers and non-sworn staff in mental health first aid training or other equivalent mental health awareness course, and provided crisis intervention team training to all staff members.

The Linn County Opioid Steering Committee released its 2019 Opioid Action Plan to help combat Opioid Use Disorder in Linn County.

Held two open houses to share information and gather input on the development of the Dows Farm Agri-Community, a 179-acre farmland, pasture, and stream buffer under the ownership of Linn County since 2016.

Continued participation in the 1,000 Mile Pilot project with the Monarch Research Project and Iowa State University to plant 1,000 miles of native grasses, flowers, and milkweed in roadside ditches to improve pollinator habitats.

Work continues using Linn County Water and Land Legacy bond funds for water quality and land protection projects, connecting our communities with trail development, and making improvements to our park system.

32 projects currently funded in part by public bond dollars addressing these needs.

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Added 282 new wildlife acres for natural resource protection.
Linn County is committed to maintaining excellence in budgetary and financial management. We have a demonstrated history of using public resources wisely through ongoing efficiency efforts and responsible budgeting while protecting core County services that affect all Linn County residents. We begin each budget cycle with the guideline of no increase in departmental operations except where contracted services require an increase or requests show justification for an increase.

Maintained our prestigious **Aaa bond rating** — the highest rating possible — through responsible budgetary decisions. This translates into substantial savings for taxpayers.

The FY20 countywide levy rate held steady at **$5.84** per $1,000 of taxable value. This was the sixth year in a row that the Board of Supervisors adopted a budget that did not raise the countywide levy rate.

Linn County has the **lowest levy rate** among the six largest urban counties in Iowa in FY20.

Implemented an electronic process for the Board of Review to review property assessment petitions that will save more than **$5,700** annually by reducing labor, paper, and photocopying costs.

Awarded **$200,000** in economic and community development funding to 15 Linn County organizations.

Maintained our prestigious **Aaa bond rating** — the highest rating possible — through responsible budgetary decisions. This translates into substantial savings for taxpayers.

**Glossary of Terms**

**Accrual Basis** — The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events, and other circumstances occur rather than only in the periods in which cash is received or paid by the government.

**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. Property values are established by the City Assessor if located in Cedar Rapids, or by the County Assessor if located outside Cedar Rapids city limits.

**Deferred Inflow of Resources** — The amount of assets that have been recognized but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Includes property tax receivable not collected within sixty days after year end.

**Deferred Outflow of Resources** — Represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources until then. Consists of unrecognized items not yet charged to pension expense and contributions from the employer after the measurement date but before the end of the employer’s reporting period.

**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.

**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.

**Net Investment in Capital Assets** — Equals capital assets net of accumulated depreciation and any outstanding borrowings used for their acquisition.

**Property Tax** — Taxes levied according to the property’s taxable value and the tax rate.

**Restricted Net Position** — Assets are reported as restricted when there are limitations imposed on their use by legislation, creditors, grantors, or laws or regulations of other governments.

**Rollback** — The reduction in taxable value of property as computed annually by the State of Iowa.

**Unrestricted Net Position** — Represents the difference between assets and liabilities not restricted for use.

**Statement of Net Position**

Net position serves as an indicator of a government’s financial position. The assets and deferred outflows of resources of the County exceeded the liabilities and deferred inflows of resources at the close of the most recent fiscal year by $211,502,000. The largest portion of the County’s net position is the Net Investment in Capital Assets (e.g., land, infrastructure, buildings, and machinery and equipment). The debt related to the Investment in Capital Assets is liquidated with sources other than capital assets. The $6,761,000 increase includes an $8,695,000 increase in capital assets and a $4,930,000 net increase in general obligation bonds. Unrestricted net position — the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements — increased $207,000 at June 30, 2019.

Current and other assets increased $2,848,000 to $150,522,000. Included was an increase of $1,053,000 or 1.5% in pooled cash and investments. Accounts receivable decreased $1,498,000. The increase in pooled cash includes a $2,378,000 general fund increase, a $4,350,000 increase in the capital projects fund, and a $3,043,000 decrease in the MHDS fund. The general fund increase includes approximately $1,384,000 levied by the County to remain in compliance with the fund balance reserve policy along with $994,000 in additional interest revenue. Capital projects pooled cash includes funding for a construction project at the Community Services Building to renovate space for the Department of Human Services offices and move that office out of a rental space in downtown Cedar Rapids. The capital projects fund balance also included the $1,500,000 bond proceeds issued in January for purchase of a new building for the LIFTS paratransit program. The decrease in the MHDS fund is due to a planned two-year reduction in fund balance to comply with legislation by the State of Iowa that originally required counties to reduce fund balances to no more than 20% of expenditures. That legislation was later revised to allow counties to reduce MHDS fund balances to no more than 40% of expenditures at the end of fiscal year 2020.
Financial Highlights of Fiscal Year 2019

The **Statement of Net Position** and **Statement of Activities** are prepared on the accrual basis for the year ended June 30, 2019. The budgeted revenue and expenditures summaries include governmental funds only.

### Statement of Net Position

For Years Ending June 30, 2019 and June 30, 2018

<table>
<thead>
<tr>
<th>Year</th>
<th>Assets</th>
<th>Deferred outflows of resources</th>
<th>Liabilities</th>
<th>Deferred inflows of resources</th>
<th>Net Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>$362,073</td>
<td>$11,744</td>
<td>$84,964</td>
<td>$77,351</td>
<td>$211,502</td>
</tr>
<tr>
<td>2018</td>
<td>$350,531</td>
<td>$13,420</td>
<td>$83,796</td>
<td>$71,079</td>
<td>$209,076</td>
</tr>
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</table>

### Changes in Net Position

For Years Ending June 30, 2019 - June 30, 2016

<table>
<thead>
<tr>
<th>Year</th>
<th>2019</th>
<th>2018</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>$211,502</td>
<td>$209,076</td>
<td>$201,809</td>
<td>$186,978</td>
<td></td>
</tr>
</tbody>
</table>

### Statement of Activities

For Years Ended June 30, 2019 and 2018

**GOVERNMENT-WIDE REVENUES** (Expressed in millions)

- **Property taxes**
- **Charges for services**
- **Operating grants and contributions**
- **Other county taxes**
- **Capital grants and contributions**
- **Other revenues**
- **State replacements and credits**

**GOVERNMENT-WIDE EXPENSES** (Expressed in millions)

- **Roads and transportation**
- **Public safety and legal services**
- **Administration**
- **Physical health and social services**
- **Mental health**
- **County environment and education**
- **Government services to residents**

Revenues for the County’s governmental activities decreased $4,251,000 or 3.5% while total expenses increased $3,833,000 or 3.4%. Key elements include:

- The $37,000 decrease in County property taxes represented overall valuation growth of 4.3% and a $0.30 decrease in the countywide levy rate.
- The $892,000 increase in operating grants and contributions was due to additional construction projects reimbursed by cities.
- Changes to the County’s investment portfolio resulted in an investment income increase.
- The public safety increase included wage and benefit increases, along with additional Sheriff’s Office staffing and overtime.
- The physical health and social services increase of $387,000 or 2.4% is due to wage and benefit increases for employees in Linn County Community Services and Linn County Public Health.
- Roads and transportation expenditures increased due to additional road construction projects.
- Administration expenditures decreased in fiscal year 2019 due to the 2018 payment of $1,500,000, provided as an economic development grant to Prospect Meadows for construction of a ballpark.

The **Statement of Activities** and **Statement of Net Position** on this page are prepared on the accrual basis for the year ended June 30, 2019. The budgeted revenue and expenditures summaries include governmental funds only.
GOVERNMENTAL FUNDS BUDGETED FOR FISCAL YEAR 2020

Graphs expressed in thousands of dollars.

REVENUES – Where the money comes from...
In order for Linn County to provide necessary services for residents, the County must generate revenue.

Property taxes are the largest source of revenue for Linn County and account for $66 million or 58% of total revenues in FY20.

Intergovernmental funds, which is revenue received from another government that must be used for a specific purpose, represent 24% of the total revenues in FY20.

Other taxes, which includes Local Option Sales Tax revenue and utility replacement excise tax, make up 8% of revenues.

Charges for services, including fees collected by the Recorder, Treasurer, and Sheriff, along with fees collected for safety, recreation and health, account for 7% of revenues.

Use of money and property, combined with miscellaneous, accounts for 2% of revenue. Use of Money is comprised of interest received from investments and rental income. Miscellaneous revenue includes the sale of commodities, special assessments, donations, transit fares, and unclaimed property.

Licenses and permits represents 1% of Linn County’s FY20 revenue.

RURAL PROPERTY TAX SAVINGS
Rural property owners saved $1.00 per thousand on County property taxes in FY20 due to the Local Option Sales Tax proceeds directed to property tax relief for rural Linn County.

EXPENDITURES – Where the money goes...
Capital projects represent 28% of the FY20 budget and include road and bridge construction, certain conservation projects, and the new Dr. Percy and Lileah Harris Building.

At 20%, public safety and legal services makes up the second largest portion of expenditures for Linn County in FY20. Functions include law enforcement, criminal prosecutions, juvenile delinquency cases, medical examiner, and emergency services.

Physical health and social services, which includes public health, Veterans services, and children, family and elderly services, comprises 11% of FY20 expenditures.

Also at 11% is administration, which includes general County management, information technology and risk management services.

Roads and transportation represents 10% of total expenditures and includes road maintenance and equipment, and the Linn County LIFTS transit program.

Mental health expenditures account for 7% of expenditures.

County environment and education make up 6% of total expenditures.

Debt service comprises 4% of expenditures and includes principal and interest costs from bond issues.

Government services to residents includes elections, motor vehicle registrations and licensing, and recording public documents and represents 3% of total expenditures.
If you own property in Linn County, your annual tax bill funds much more than County government. Other agencies – including school districts and municipalities – each establish a levy rate, which is reflected in annual tax bills. The Linn County Treasurer’s Office collects property taxes and then distributes them to each of the taxing jurisdictions. Linn County receives only a portion of your property tax dollars while the largest portion goes to your school district and/or city. The percentage of property taxes that fund Linn County services will vary depending on where your property is located. As an example, approximately 16% of property taxes paid by the average Cedar Rapids resident is used to fund Linn County government operations and services.

Linn County’s goal is to provide quality public services at an affordable cost. The cost of County services in FY20 for the owner of a home valued at $150,000 is $41.58 per month. This is based on the countywide levy rate of $5.84 per $1,000 of taxable value. It does not include the rural levy rate paid by rural residents.

### Monthly cost of property tax-supported services by Linn County service areas in FY20 based on a $150,000 home:

<table>
<thead>
<tr>
<th>Service Area</th>
<th>FY15</th>
<th>FY16</th>
<th>FY17</th>
<th>FY18</th>
<th>FY19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital projects</td>
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<tr>
<td>Public safety and legal services</td>
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<tr>
<td>Physical health and social services</td>
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<tr>
<td>Mental health and disabilities</td>
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<tr>
<td>Roads and transportation</td>
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<tr>
<td>County environment and education</td>
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<tr>
<td>Debt Service</td>
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<tr>
<td>Government services to residents</td>
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</tbody>
</table>

Fifty-one and a half ––––––––

### FIVE-YEAR COMPARISONS
(Government-wide Actuals)

Revenue Comparison

(Millions of Dollars)

<table>
<thead>
<tr>
<th>Year</th>
<th>Property Taxes</th>
<th>Charges for Services</th>
<th>Operating Grants</th>
<th>Other</th>
<th>Capital Grants</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY15</td>
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<td>FY16</td>
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<td>FY19</td>
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</tbody>
</table>

Expense Comparison

(Millions of Dollars)

<table>
<thead>
<tr>
<th>Year</th>
<th>Public Safety</th>
<th>Administration</th>
<th>Roads</th>
<th>Physical Health</th>
<th>Mental Health</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY15</td>
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</table>

County taxes paid by homeowner

FY20 is the sixth year in a row that the Board of Supervisors adopted a budget that did not raise the countywide levy rate. In FY19, the countywide levy rate was reduced to $5.84 from $6.14 per $1,000 of taxable value. The FY20 levy rate held steady at $5.84 for an additional year.

Rural residents pay $8.55 per $1,000 of taxable value, including the rural services levy rate of $2.71.

Linn County has the lowest levy rate among the six largest urban counties in Iowa. The chart below is based on a home assessed at $150,000.
Outstanding Achievement in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to Linn County for its Popular Annual Financial Report for the fiscal year ended June 30, 2018. This is a prestigious national award recognizing Linn County’s conformance with the highest standards for preparation of state and local government popular reports.

To receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents meet program standards for creativity, presentation, understandability, and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year. Linn County has received this award for 21 consecutive years. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements.

Linn County’s Comprehensive Annual Financial Report (CAFR), one of the supporting documents for this report, also represents award-winning work, having earned the GFOA’s Certificate of Achievement for Excellence in Financial reporting for 30 consecutive years. Linn County has also received the Distinguished Budget Award from GFOA for 24 consecutive years.

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--- | --- | ---
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