

County of Linn, Iowa Fiscal 2019 Budget



Public Hearing
March 14, 2018

BUDGET SUMMARY

- Countywide levy rate: \$5.84, a reduction of \$0.30 from FY 18 due to mental health fund decrease. Rural rate remains unchanged at \$2.71. Rural levy rate includes a reduction of \$1.00 for rural residents from Local Option Sales Tax (LOST) allocation.
- Impact to homeowner: decrease of 7% for city residents and 6% for rural residents
- Commercial and industrial property taxes: 5% decrease due to \$0.30 levy rate reduction
- Farmland taxes will increase 11% due to the agricultural rollback, offsetting the countywide levy rate decrease
- Property taxes levied: \$66 million, a decrease of \$0.2 million or 0.4% from FY 18 due to reduction in mental health levy

BUDGET SUMMARY (continued)

- Wage increases for non-bargaining unit budgeted at 3.0%. Bargaining unit increases are 2.4% for AFSCME and Conservation, PPME will receive 2.75% increases and attorneys (IBEW) will average a 4.36% increase.
- No change in health and dental insurance rates.
- Budget of \$118.0 million, an increase of \$6.6 million primarily in public safety, mental health and debt service.
- LOST projects budgeted at \$3.0 million for road construction, \$1.5 million for Conservation projects, and \$1.5 million applied to property tax relief in the rural fund.
- Approved offers of \$1.5 million included in FY 19 budget.

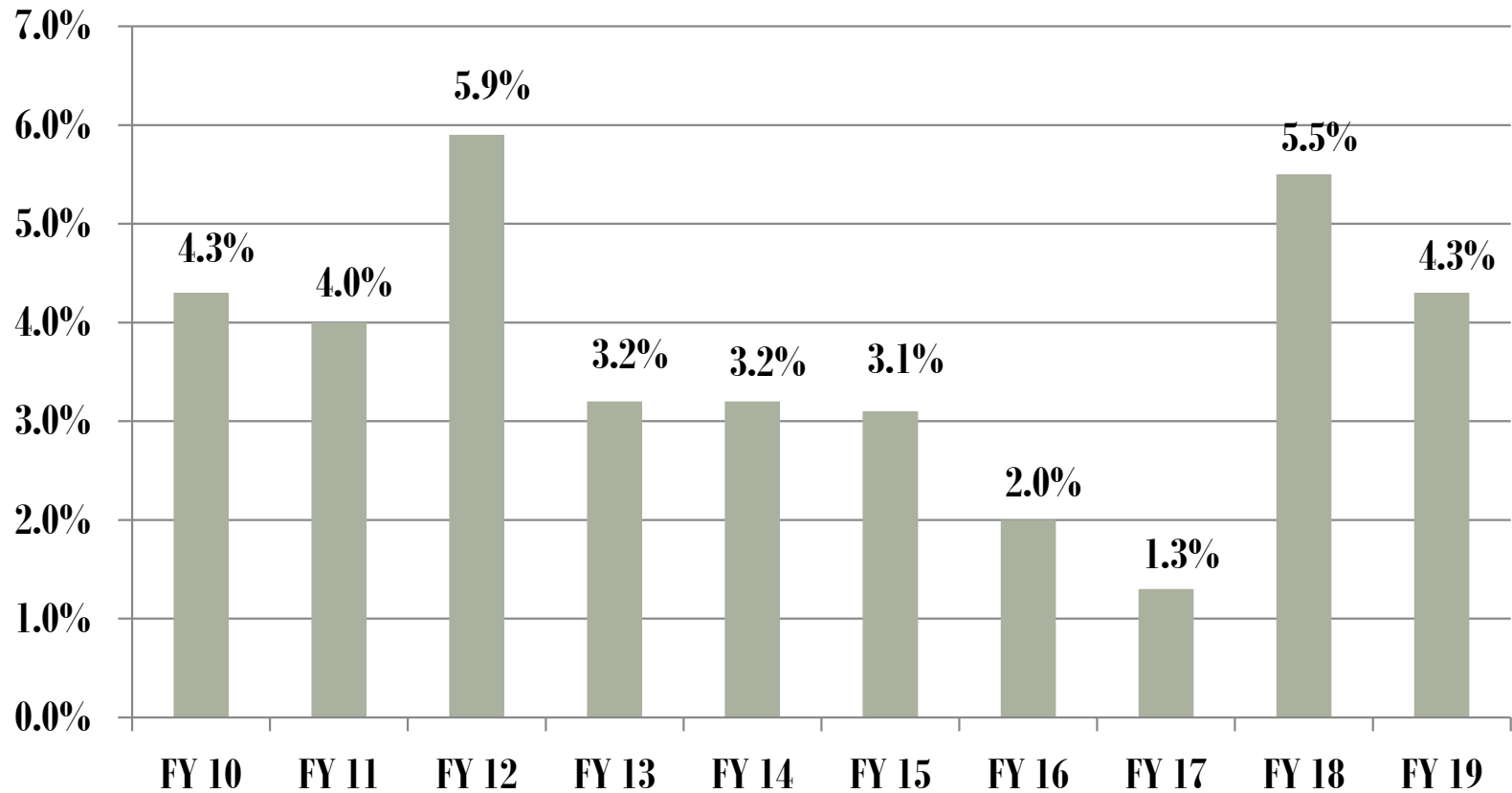
Budget Initiatives

- Reduce mental health fund balance
- Countywide levy rate reduction due to mental health levy
- General fund ending balance of 25%
- Wage increases funded for existing staff
- No increase in operations
- Offer process for additional funding requests

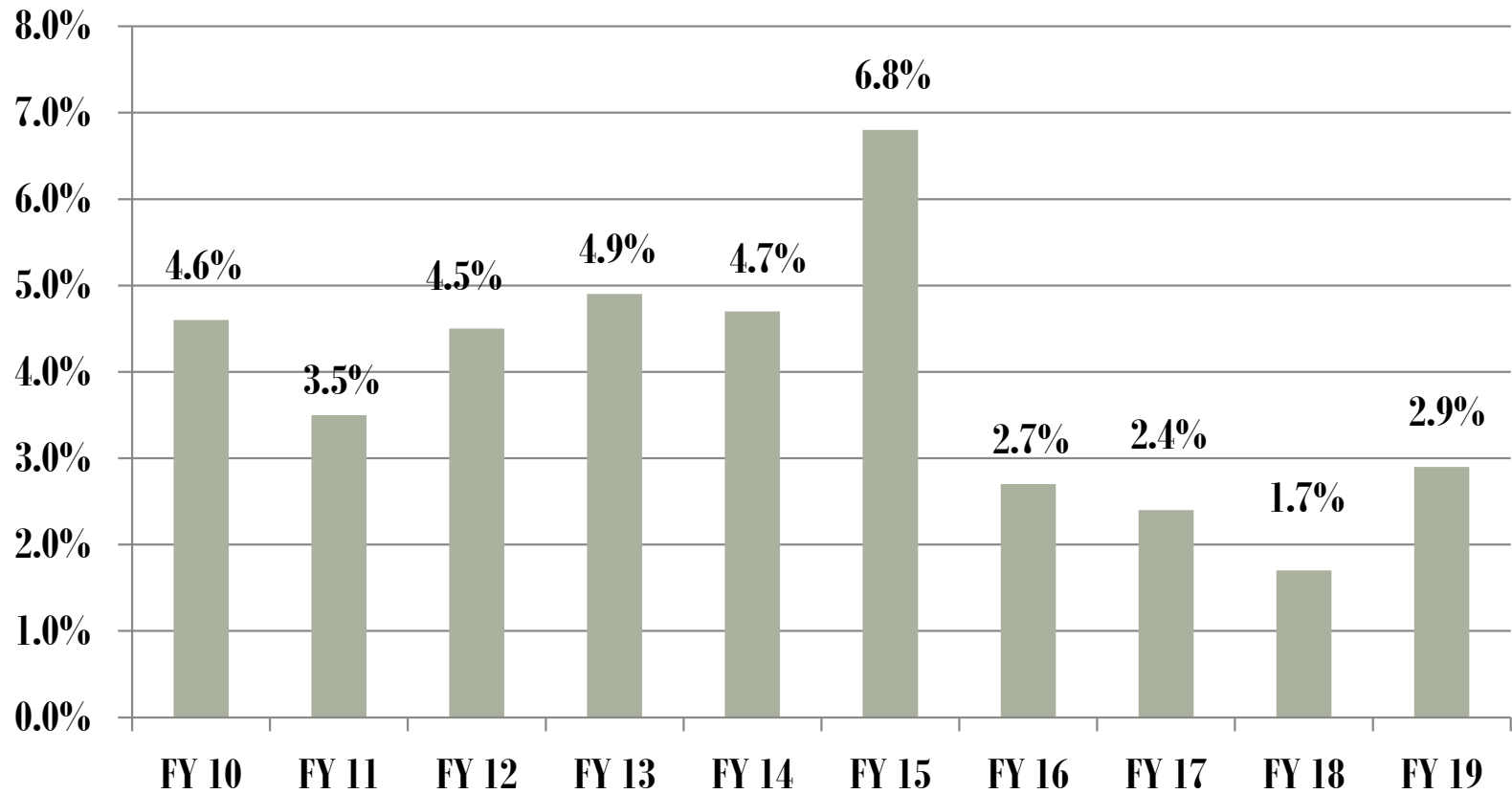
Budgeting for Outcomes (BFO)

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

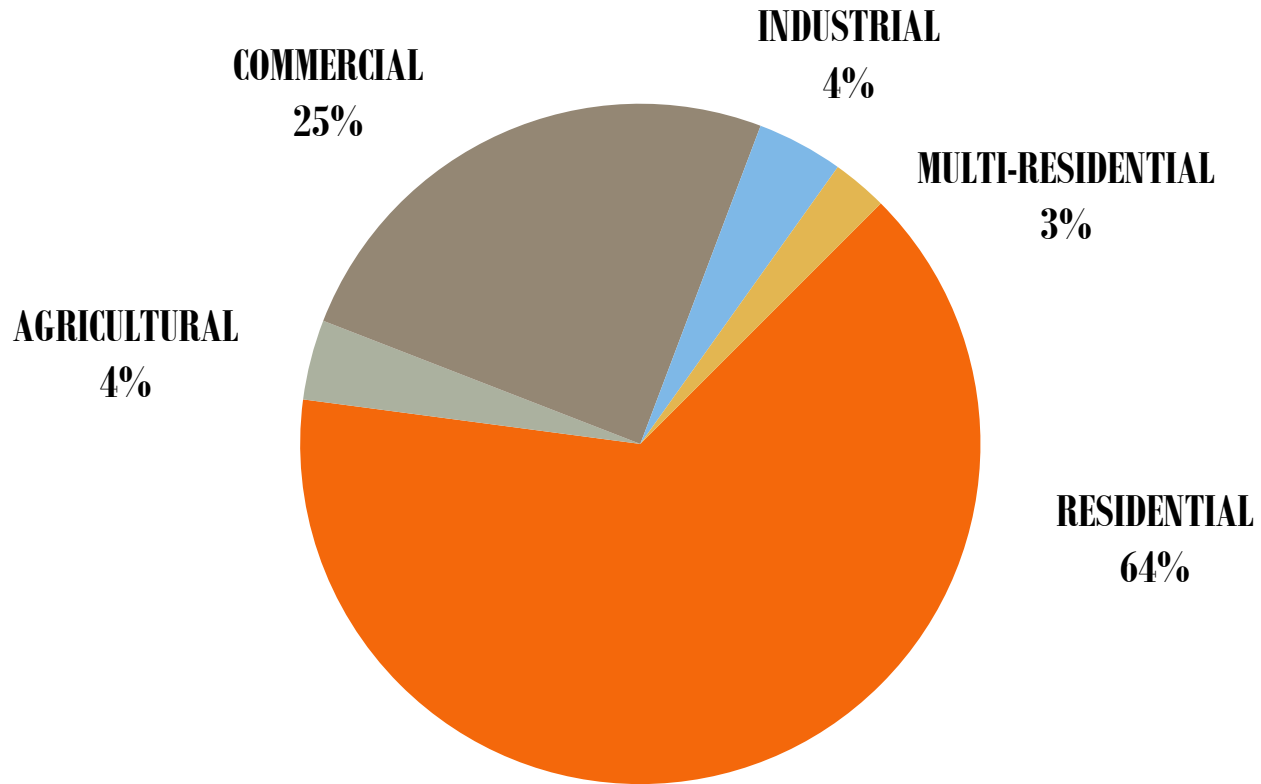
Countywide Taxable Valuation Growth



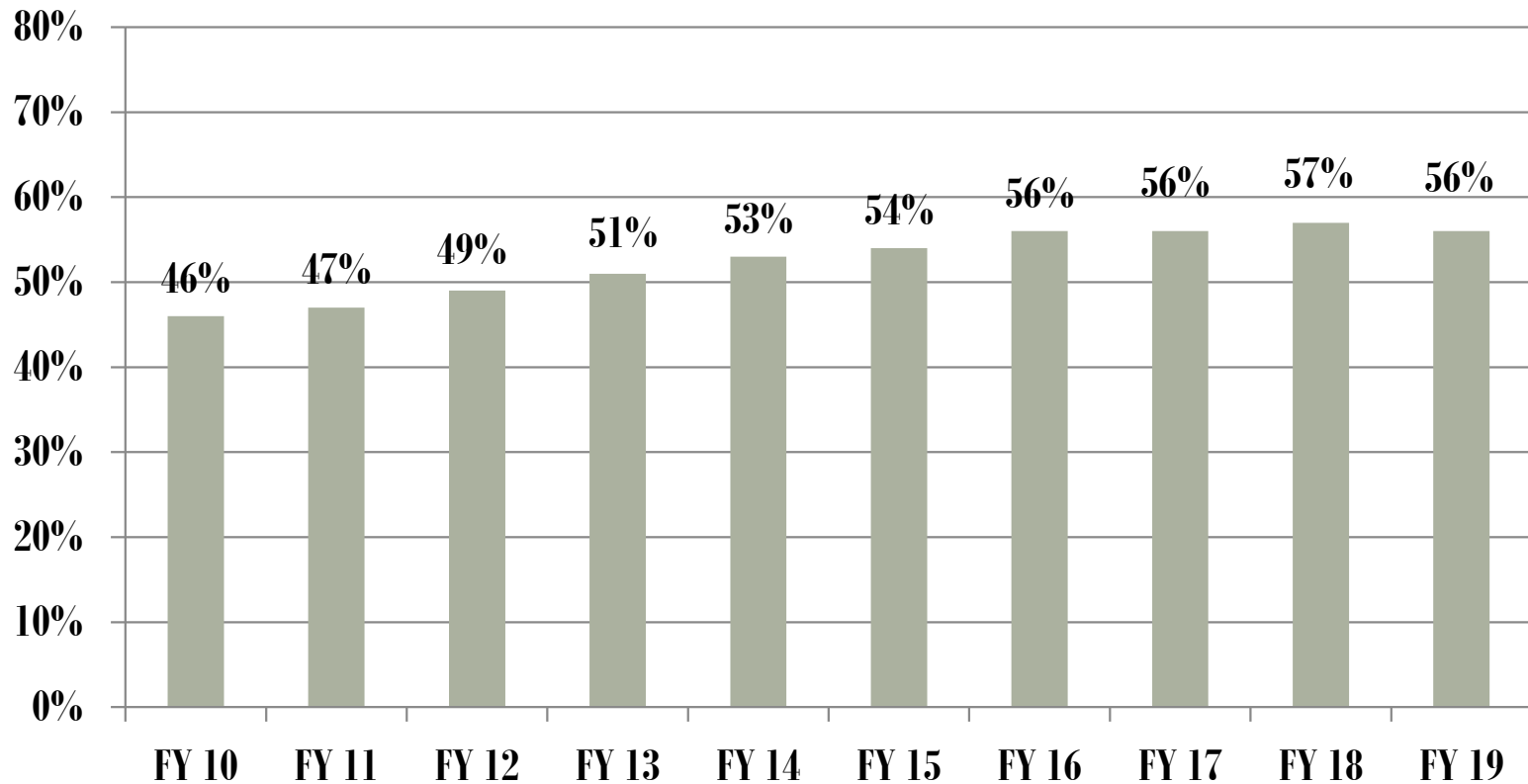
Rural Taxable Valuation Growth



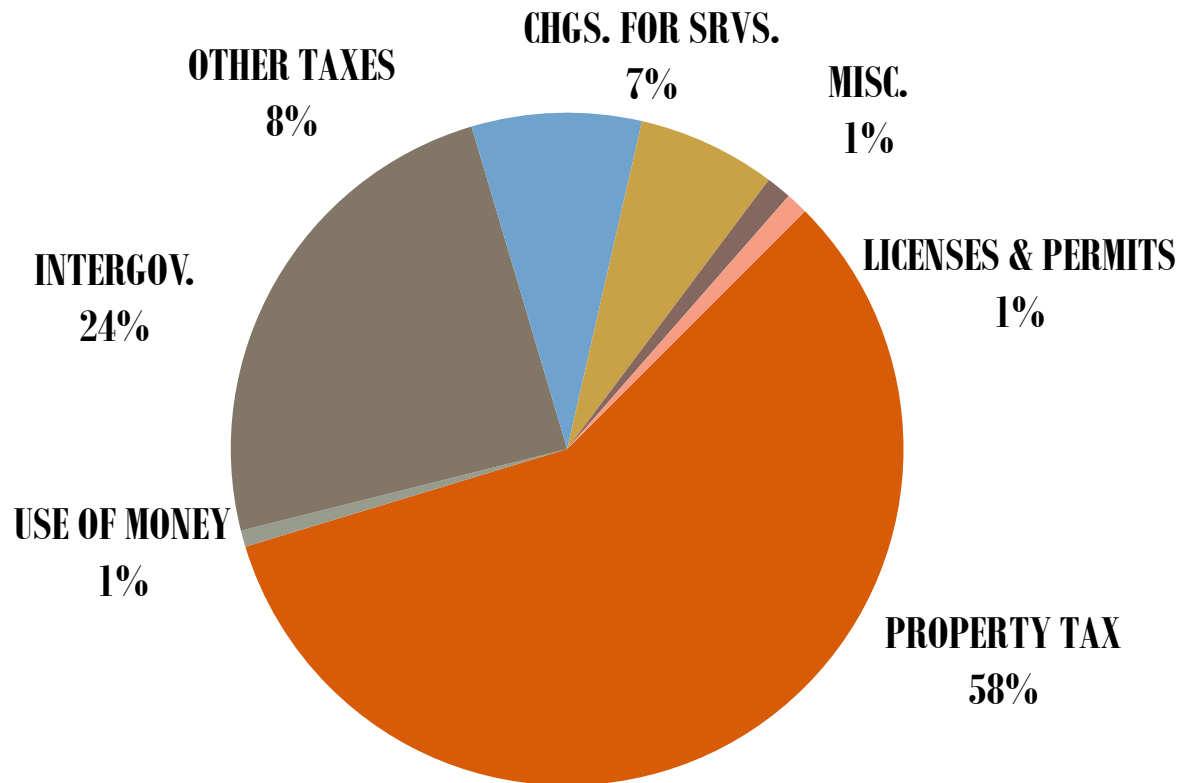
Composition of Taxable Values



Residential Rollback



Revenues by Source



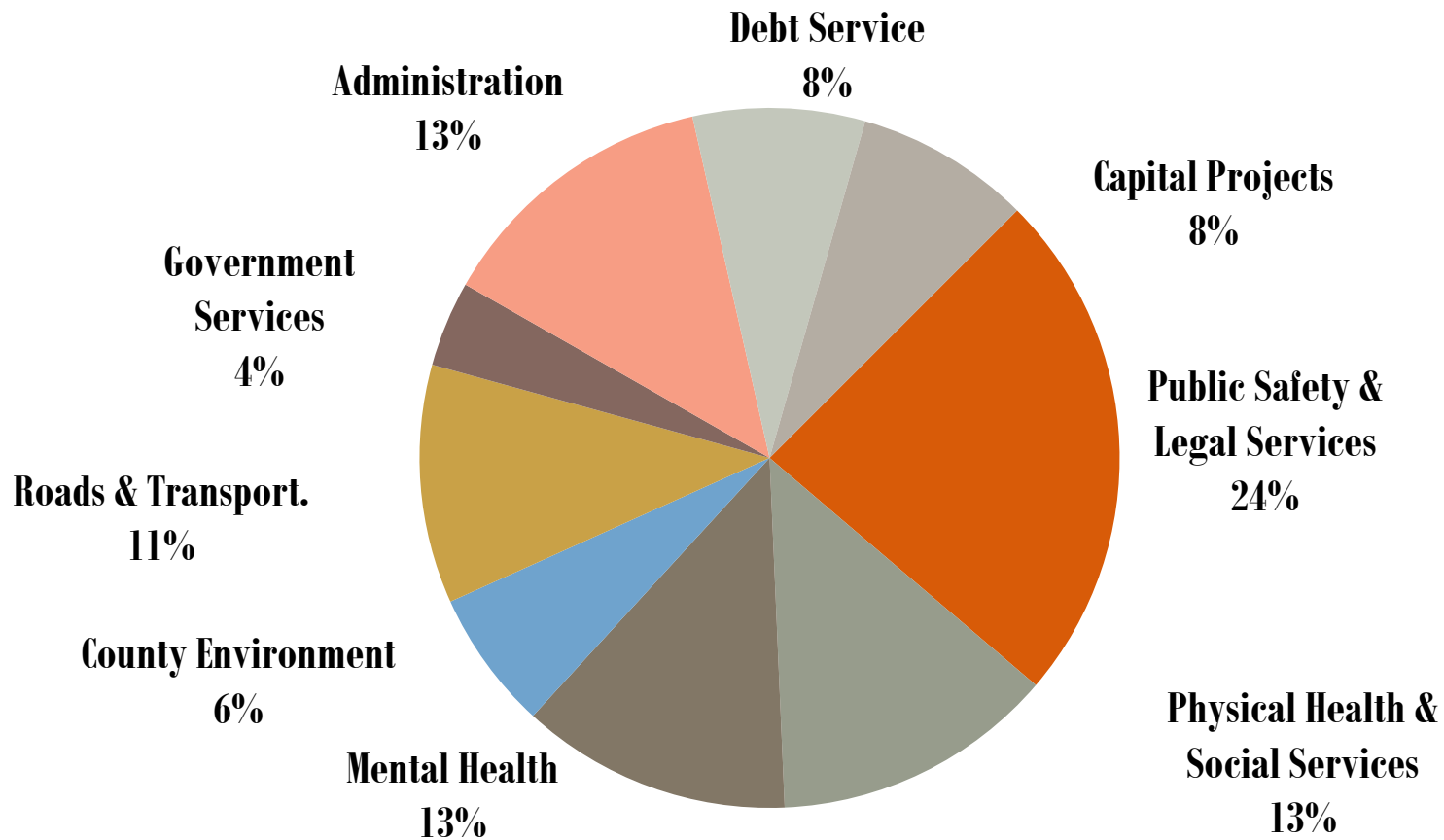
TOTAL REVENUE SOURCES = \$109,809,000

Fiscal Year Revenue Comparison

	<u>FY 19</u>	<u>FY 18</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Property taxes levied	\$ 66,289	\$ 66,527	\$ (238)	-0.4%
Less delinquent taxes	(207)	(208)	1	-0.5%
Less credits to taxpayers	<u>(2,994)</u>	<u>(3,169)</u>	<u>175</u>	-5.5%
Net current property taxes	63,088	63,150	(62)	-0.1%
Delinquent property taxes collected	19	14	5	35.7%
Penalties & interest on taxes	654	645	9	1.4%
Other county taxes	8,906	8,746	160	1.8%
Intergovernmental	26,540	30,060	(3,520)	-11.7%
Licenses & permits	1,152	1,088	64	5.9%
Charges for service	7,270	6,960	310	4.5%
Use of money and property	858	722	136	18.8%
Miscellaneous	<u>1,322</u>	<u>1,239</u>	<u>83</u>	6.7%
Total	\$109,809	\$112,624	\$ (2,815)	-2.5%

Expressed in thousands

Expenditures by Service Area

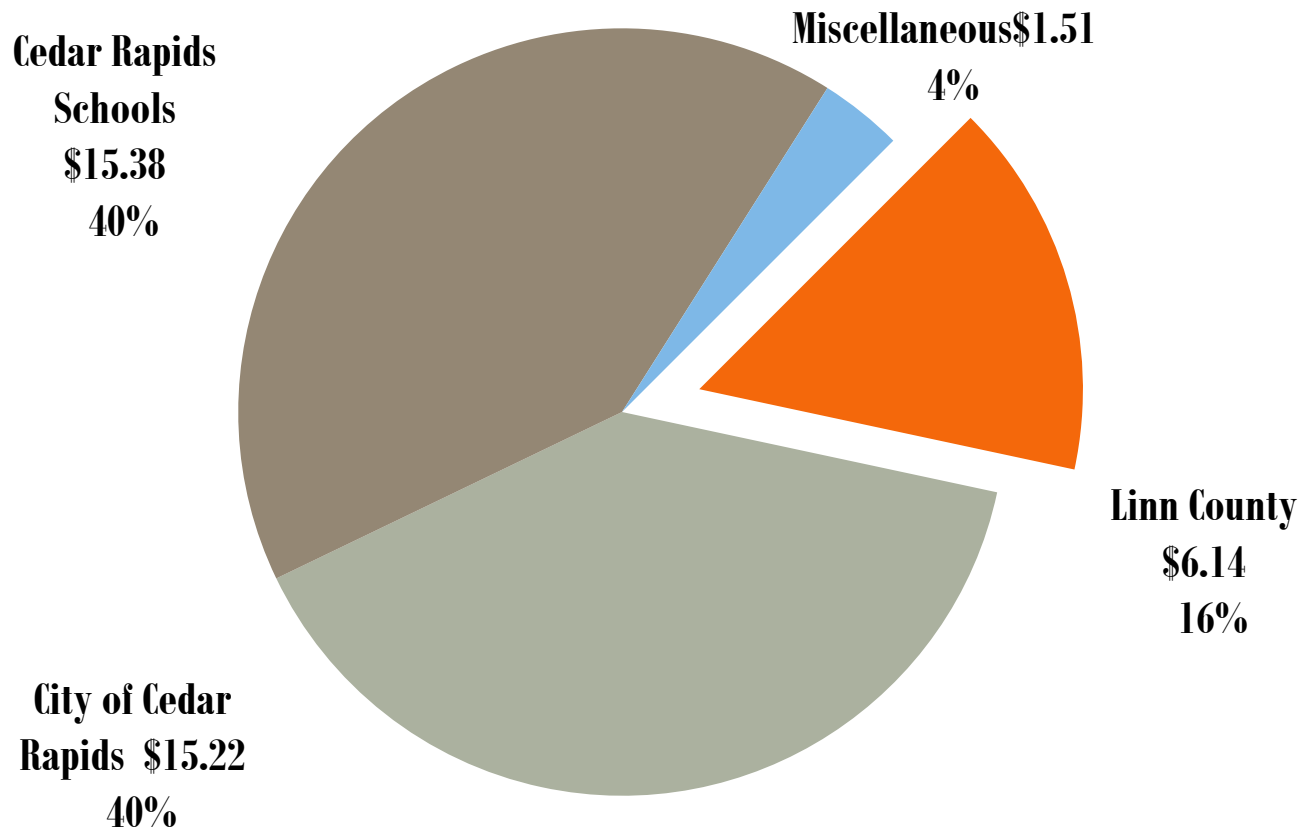


TOTAL EXPENDITURE USES = \$117,980,000

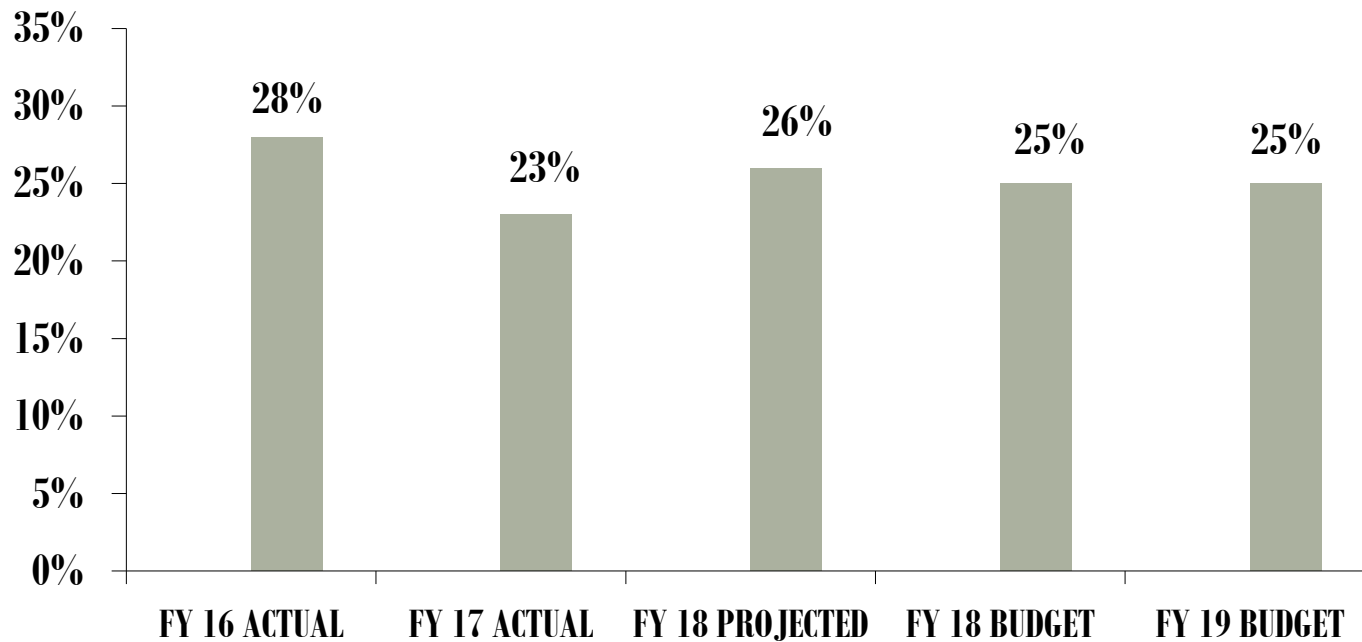
Fiscal Year Expenditure Comparison

	<u>FY 19</u>	<u>FY 18</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Public safety & legal services	\$ 29,557	\$ 27,819	\$ 1,738	6.2%
Physical health and social services	16,271	15,737	534	3.4%
Mental health, MR & DD	15,559	14,414	1,145	7.9%
County environment and education	8,035	7,790	245	3.1%
Roads and transportation	13,725	13,216	509	3.9%
Government services to residents	4,919	4,626	293	6.3%
Administration	16,452	15,773	679	4.3%
Debt service	3,567	1,918	1,649	86.0%
Capital projects	9,895	10,074	(179)	-1.8%
Total	\$117,980	\$111,367	\$ 6,613	5.9%
Expressed in thousands				

Combined Tax Rate — Actual FY 18



Fund Balance - General Fund



Personnel Positions

