

County of Linn, Iowa
Fiscal Year 2008
Annual Budget

Board of Supervisors

Lu Barron, Chairperson
James Houser, Supervisor
Linda Langston, Supervisor

Prepared by Office of Finance and Budget

Table of Contents

INTRODUCTION

TABLE OF CONTENTS.....	2
TRANSMITTAL LETTER	4
MISSION STATEMENT	11
ORGANIZATIONAL CHART.....	13
COUNTY OFFICIALS	14
COUNTY PROFILE	15

OVERVIEW

SUMMARY MATRIX OF FISCAL YEAR 2008 BUDGET.....	17
SUMMARY ANALYSIS OF FISCAL YEAR 2008 BUDGET.....	18
COMBINED FUNDS STATEMENT	24
PERSONNEL POSITIONS	25
STAFF ANALYSIS	26

GENERAL FUND

GENERAL FUND NARRATIVE	27
GENERAL FUND STATEMENT.....	28
GENERAL FUND BALANCE ANALYSIS.....	29

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS NARRATIVE.....	31
SPECIAL REVENUE FUNDS STATEMENT	32
SPECIAL REVENUE FUND BALANCE ANALYSIS	33
MH-DD SERVICES FUND.....	35
MH-DD SERVICES FUND STATEMENT.....	36
RURAL SERVICES FUND.....	37
RURAL SERVICES FUND STATEMENT.....	38
SECONDARY ROADS FUND	39
SECONDARY ROADS FUND STATEMENT	40
OTHER SPECIAL REVENUE FUNDS	41
OTHER SPECIAL REVENUE FUNDS STATEMENT	42

CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND NARRATIVE.....	43
CAPITAL PROJECTS FUND STATEMENT	45
CAPITAL PROJECTS FUND BALANCE ANALYSIS	46
CAPITAL PROJECTS 2008 - 2012	47
CAPITAL PROJECTS OPERATING IMPACT.....	52

DEBT SERVICE FUND

DEBT SERVICE FUND NARRATIVE	53
DEBT SERVICE FUND STATEMENT	57
DEBT SERVICE FUND BALANCE ANALYSIS	58

DEPARTMENTAL INFORMATION

PERFORMANCE MEASUREMENT	59
PERFORMANCE INDICATORS & FINANCIAL SUMMARIES:	
ADMINISTRATIVE SERVICES	60
ATTORNEY	64
AUDITOR	69

Table of Contents

(Continued)

DEPARTMENTAL INFORMATION (CONTINUED)

PERFORMANCE INDICATORS & FINANCIAL SUMMARIES (CONTINUED):

BOARD OF SUPERVISORS	74
CHILD SUPPORT RECOVERY UNIT.....	76
CIVIL SERVICE.....	78
CONSERVATION	80
COURT EXPENSE	82
ENGINEER.....	84
FACILITIES	89
FINANCE & BUDGET.....	91
HUMAN RESOURCES.....	93
INFORMATION TECHNOLOGY.....	99
JUVENILE JUSTICE	101
LCCS	103
LIFTS	130
MEDICAL EXAMINER.....	132
PLANNING & DEVELOPMENT.....	134
PUBLIC HEALTH	136
RECORDER	140
RISK MANAGEMENT	142
SHERIFF.....	144
SOIL CONSERVATION.....	151
STATE WELFARE	153
TREASURER.....	155
VETERAN AFFAIRS	158

SUPPLEMENTAL INFORMATION

GLOSSARY OF TERMINOLOGY.....	160
ACRONYMS	165
FINANCIAL POLICIES.....	166
BUDGET PROCESS.....	170
BUDGET CALENDAR	171
STATISTICAL INFORMATION:	
DEMOGRAPHIC STATISTICS.....	172
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY	173
PRINCIPAL TAXPAYERS	175
PRINCIPAL EMPLOYERS	176
MISCELLANEOUS INFORMATION	177



**Finance & Budget
Linn County, Iowa**

Steve Tucker, CPA – Finance Director
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Administrative Office Building
930 First Street Southwest
Cedar Rapids, Iowa 52404-2161

March 12, 2007

Board of Supervisors and Citizens
County of Linn, Iowa:

The fiscal year 2008 budget for the County of Linn is respectfully submitted. Resources have been allocated in accordance with the County’s mission statement, “*to provide all residents the most efficient and responsive public services, while maintaining sound fiscal management in order to enhance the quality of life.*” The budget addresses long-range goals of the County in accordance with short-term policies adopted for fiscal 2008 budget development. “No significant impact to taxpayers” was one of the short-term goals for the development of the budget and was the most challenging of the upcoming budget year initiatives, due to the number of new funding requests presented to the Board of Supervisors. The new requests were evaluated and final budget decisions were made, with minimal impact to taxpayers. The countywide property tax levy rate will increase 20 cents to \$5.89. The rural services levy will increase three cents to \$3.72, with the combined rural levy rate of \$9.61 reflecting both of these changes. Total property taxes levied will increase 4.5% from the prior year. County taxes paid by residential property owners will increase slightly, with the owner of a \$100,000 home paying \$6 or 2.3% more in fiscal 2008. The State of Iowa increased the residential property tax rollback to decrease the taxable portion of residential property. This one percent decrease partially offset the levy rate increase. Commercial property taxes will increase by approximately 4.3% as a result of the higher levy rate and the elimination of the commercial rollback as determined by the State of Iowa. Commercial property had been taxed at 99% of assessed value in fiscal 2007. Those properties will be taxed at 100% of value in fiscal 2008. Agricultural and industrial properties will pay 3.3% more in fiscal 2008 due to the levy rate increase. The fiscal 2008 budget is a balanced budget that addresses the demands for additional funding without significantly increasing the burden on property owners.

Funding decisions as to the best allocation of financial resources were made with regard to the Linn County Strategic Plan for fiscal years 2005-2010. This plan was developed when representatives from various departments participated in strategic planning sessions to update the previous plan. Changes or trends impacting Linn County were identified and related key elements or attributes defining the County’s future success were subsequently determined. The plan includes a list of six strategies and goals for each of the strategies as follows:

1: Excel in Customer Satisfaction

Provide excellent service to the residents of Linn County by assisting customers with timely and accurate information.

Goals:

- A. Select good people and train them well
- B. Maintain regular communications with the public
- C. Solicit feedback from customers
- D. Establish accountability for customer satisfaction

As a result of the strategic planning process, the Employee Development Committee has undertaken the task of creating an environment of continuous learning and development at Linn County. This goal includes developing an extensive internal faculty to deliver skills training within the organization. The County will work cooperatively with Kirkwood Community College to develop training and skills development programs that can be offered to employees on a regular basis. The first step will be to conduct a training needs assessment to determine which skill sets are necessary to perform various jobs. The fiscal 2008 budget includes \$30,000 for the Employee Development Committee.

2: Achieve Effective Communications

Improve marketing efforts to increase awareness of services and programs provided to residents through increased outreach activities.

Goals:

- A. Conduct Town Hall meetings throughout Linn County
- B. Create a unified message that can be shared by all departments
- C. Hold countywide meetings with employees to share important information
- D. Educate the public by providing information about who we are and what we do

The Board of Supervisors will continue to hold informal “town hall meetings” in local gathering spots around the county to gather information from residents on various topics. The Board members have also been working with the Grants and Communications Manager to write guest editorial columns relating to current issues impacting Linn County residents. This has helped to educate the public on issues related to county government. The budget also includes \$17,000 for the printing and distribution of 85,000 copies of the County’s popular annual financial report to newspaper subscribers and to various locations in the community.

3: Improve Infrastructure and Technology

Ensure adequate technology and infrastructure resources to meet the needs of employees and the public.

Goals:

- A. Conduct an audit of the current status of County technology
- B. Develop and implement a technology plan including timeline and financial requirements
- C. Expand and remodel the Administrative Office Building to address issues identified in the County's space needs assessment

Multiple projects are underway to improve the County's technical resources. A plan has been developed by the Information Technology department which includes placing all county computers on a five-year replacement schedule. To facilitate this process, centralized purchasing of both hardware and software has been budgeted at \$227,000 in fiscal 2008. These purchases had previously been made from departmental budgets, with needed replacements often delayed. The County has also budgeted \$600,000 annually in the capital projects fund beginning in fiscal 2008, to fund the County's \$3 million share in a joint fiber project. The Cedar Rapids School District and the City of Cedar Rapids are also participating in the \$10 million project to replace an existing network that can no longer be supported. Plans for future space needs of several county departments will be decided in fiscal 2008. A committee will be formed to look at possible solutions to the lack of space in the Administrative Office Building. Annual Capital Improvement Plan (CIP) funding of \$600,000 was reserved in fiscal years 2006 and 2007 to provide for initial funding of a remodeling and expansion project. Proceeds from the sale of riverfront land owned by the County will also be directed toward the project, estimated at approximately \$4 million.

4: Enhance Quality of Life

Provide opportunities for residents to improve their emotional, social, and physical well-being.

Goals:

- A. Provide increased recreational and educational opportunities
- B. Increase and promote public access to trails
- C. Expand public access to health care through the Community Health Center
- D. Support initiatives to reduce substance abuse

Through cultural, recreational and educational opportunities, quality of life is addressed in the fiscal 2008 budget with funding for parks, historic preservation, libraries, and the county fair. The Board of Supervisors has agreed to provide an additional \$250,000 in annual Conservation Department funding beginning in fiscal 2008 for trails, campground improvements and open space acquisitions. Linn County Community Services (LCCS) has allocated \$100,000 for the new Community Health Center when it becomes operational.

5: Build Partnerships that Work

Work cooperatively with other governmental agencies to identify opportunities for joint participation in local projects or the delivery of services.

Goals:

- A. Identify common issues, concerns or needs
- B. Continue participation in current partnerships
- C. Work on open communication and equitable relationships in joint ventures
- D. Define roles and responsibilities in partnerships

Promotion of intergovernmental cooperation is seen as a component of the County's future success. Linn County is a participant in a joint venture with the City of Cedar Rapids for the operation of the Cedar Rapids/Linn County Solid Waste Agency. The agency is currently faced with the process of expanding one of the landfill sites, as the other landfill has been closed since reaching capacity at the beginning of fiscal 2007. The County Board of Supervisors appoints three members and the City of Cedar Rapids appoints six members to the nine-member Board of Directors. The joint fiber project, discussed under a previous goal, will allow Linn County to partner with the Cedar Rapids School District and the City of Cedar Rapids to build a fiber network at a combined cost of \$10 million. The project would have cost \$20 million without the savings resulting from sharing of resources. The County has \$600,000 in the fiscal 2008 capital projects budget for the first of five annual payments to fund the project.

6: Create a Culture of Ownership

Develop a sense of pride in the organization along with shared responsibility for outcomes.

Goals:

- A. Improve relations between labor and management
- B. Focus on positive results
- C. Recognize and reward achievement
- D. Continue Core Values training

Activities planned for the Core Values program in fiscal 2008 are budgeted at a cost of \$9,000, primarily for the Core Values Academy. This program is designed to help employees communicate with each other and to better understand how the County serves the needs of its citizens. The following set of core values represent the goals of this program: to communicate openly and effectively, demonstrate personal integrity and respect for others, be accountable for our actions and decisions, recognize valued contributions, and create a supportive, positive work environment.

In accordance with these established strategies and goals, departments prepared their budget requests for fiscal 2008 in compliance with current year goals and long-term financial policies adopted by the Board of Supervisors and with the *Code of Iowa*.

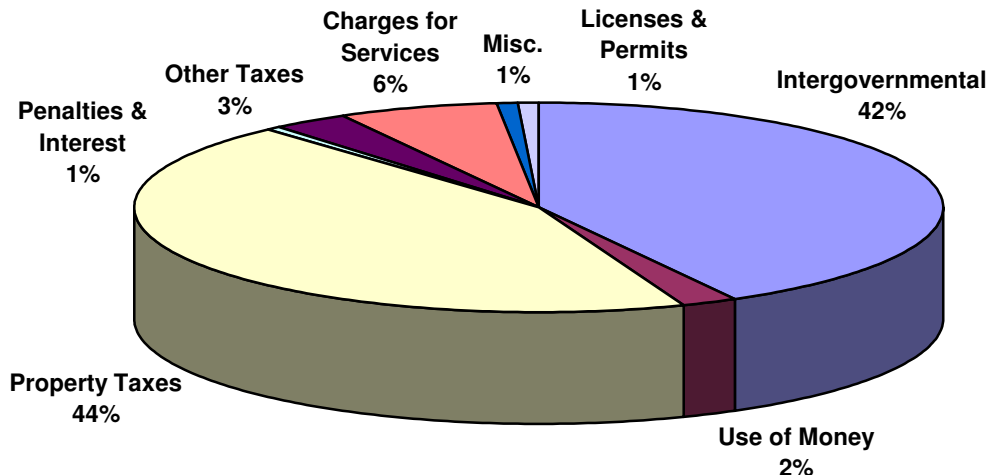
The Budget In Brief

The fiscal 2008 budget was developed using the following objectives:

- No change in current level of service
- No significant impact to taxpayers
- No use of fund balance
- Net budget increases limited to 3.75%

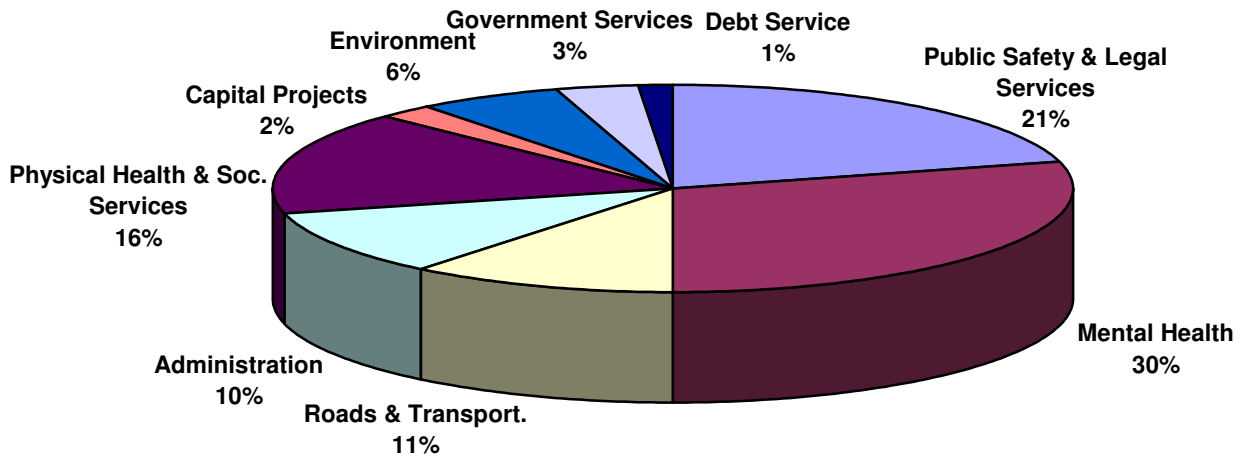
Revenues for all governmental funds total \$98,520,000 – an increase of \$5.1 million or 5.4% from the fiscal 2007 adopted budget with taxes levied increasing by \$1,922,000 or 4.5%. This increase represents overall valuation growth of 1.7% and a 20-cent increase in the countywide levy rate. *The countywide levy rate will increase to \$5.89 per thousand dollars of taxable value.* Net property tax revenue represents 44% of total revenues. Rural residents will pay \$9.61 per thousand dollars of taxable value, including the rural services levy rate of \$3.72. The rural services levy rate is three cents higher than in 2007, to provide additional funding for libraries and road clearing. The increase was needed to provide the additional funding due to a loss of taxable valuation in the rural fund of 0.3% from the prior year. A decrease in credits to taxpayers of \$25,000 or 1.8% from fiscal 2007 to 2008, in addition to the increase in taxes levied, comprises most of the \$1,941,000 increase in net property taxes. Other county taxes will increase \$279,000 or 10.6% due to additional excise tax revenue in FY 08. Intergovernmental revenue will increase \$1,956,000 or 5.0% from the fiscal 2007 budget to \$41,431,000 in 2008. This increase is a result of additional grant proceeds and growth in state funding for mental health, mental retardation and developmental disabilities services. Licenses and permits revenue will increase \$88,000 or 13.9% as a result of air permitting fees paid to the Public Health department. Charges for services revenue will increase \$119,000 or 1.9% to \$6,398,000 primarily due to inmate revenues and care of prisoners. Use of money and property revenue will increase \$488,000 or 30.7% based on the projected yield on investments. Miscellaneous revenue will increase due to agreements with other jurisdictions for joint road projects.

Fiscal 2008 Revenues by Source



The expenditure budget for fiscal year 2008 is \$99,426,000 – an overall increase of \$5,912,000 or 6.3% from the fiscal 2007 adopted budget. Public safety and legal services expenditures will increase \$817,000 or 4.1% as a result of wages and benefits in the Sheriff’s and Attorney’s offices. Physical health and social services will increase \$723,000 or 4.7% due to wages and benefits for the Public Health and Linn County Community Services (LCCS) departments. Mental health expenditures will increase \$2,200,000 or 8.2% due to planned service expansions along with wages and benefits. County environment and education is budgeted to increase by \$244,000 or 4.4% from the current fiscal year due to wages and benefits – the same reason that roads and transportation will increase by \$335,000 or 3.2%. Government services to residents will decrease slightly with increased wages and benefits offset by a reduction in election costs with no general elections in fiscal 2008. Administration will increase by \$888,000 or 9.6% due to wages and benefits, new computer and software purchases, and economic development funding added in fiscal 2008. Capital projects will increase \$725,000 or 44.6% in fiscal 2008 due to costs for a fiber network, increased funding to the Conservation Department for trails, campground improvements, and open space acquisitions, and an additional \$350,000 budgeted for road construction in the secondary roads fund.

Fiscal 2008 Expenditures by Service Area



Total staffing is budgeted at 813.21 full-time equivalents, (FTEs), a net decrease of 2.92 FTEs from the 2007 adopted budget. Salary and benefit costs of \$52,737,000 represent an increase of 4.1% from the \$50,677,000 budgeted in fiscal 2007. Wages and benefits comprise 51.0% of the total expenditure budget. Wage increases are budgeted at 3.5% for fiscal 2008, along with health and dental insurance increases of 6.0%.

ACKNOWLEDGMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the County for its fiscal year 2007 budget document. This was the 11th consecutive year that the County has received this prestigious award. Preparation of the fiscal year 2008 budget would not have been accomplished without the assistance of all department heads and elected officials, especially in the area of performance measurement reporting.

The challenge of providing services to the residents of the County while maintaining public facilities and infrastructure continues. By working cooperatively with the public, we are confident that the County will continue to maximize the services provided to meet the needs of residents in the most effective and efficient manner.

Respectfully submitted,

Dawn Jindrich, Budget Director

Steve Tucker, Finance Director

Mission Statement

It is the mission of the Linn County Government to provide all residents the most efficient and responsive public services, while maintaining sound fiscal management in order to enhance the quality of life in Linn County.

Strategic Goals and Initiatives

Strategy 1: Excel in Customer Satisfaction

Provide excellent service to the residents of Linn County by assisting customers with timely and accurate information.

Goals:

- A. Select good people and train them well
- B. Maintain regular communications with the public
- C. Solicit feedback from customers
- D. Establish accountability for customer satisfaction

Strategy 2: Achieve Effective Communications

Improve marketing efforts to increase awareness of services and programs provided to residents through increased outreach activities.

Goals:

- A. Conduct Town Hall meetings throughout Linn County
- B. Create a unified message that can be shared by all departments
- C. Hold countywide meetings with employees to share important information
- D. Educate the public by providing information about who we are and what we do

Strategy 3: Improve Infrastructure and Technology

Ensure adequate technology and infrastructure resources to meet the needs of employees and the public.

Goals:

- A. Conduct an audit of the current status of County technology
- B. Develop and implement a technology plan including timeline and financial requirements
- C. Expand and remodel the Administrative Office Building to address issues identified in the space needs assessment

Strategy 4: Enhance Quality of Life

Provide opportunities for residents to improve their emotional, social, and physical well-being.

Goals:

- A. Provide increased recreational and educational opportunities
- B. Increase and promote public access to trails
- C. Expand public access to health care through the Community Health Center
- D. Support initiatives to reduce substance abuse

Strategy 5: Build Partnerships that Work

Work cooperatively with other governmental agencies to identify opportunities for joint participation in local projects or the delivery of services.

Goals:

- A. Identify common issues, concerns or needs
- B. Continue participation in current partnerships
- C. Work on open communication and equitable relationships in joint ventures
- D. Define roles and responsibilities in partnerships

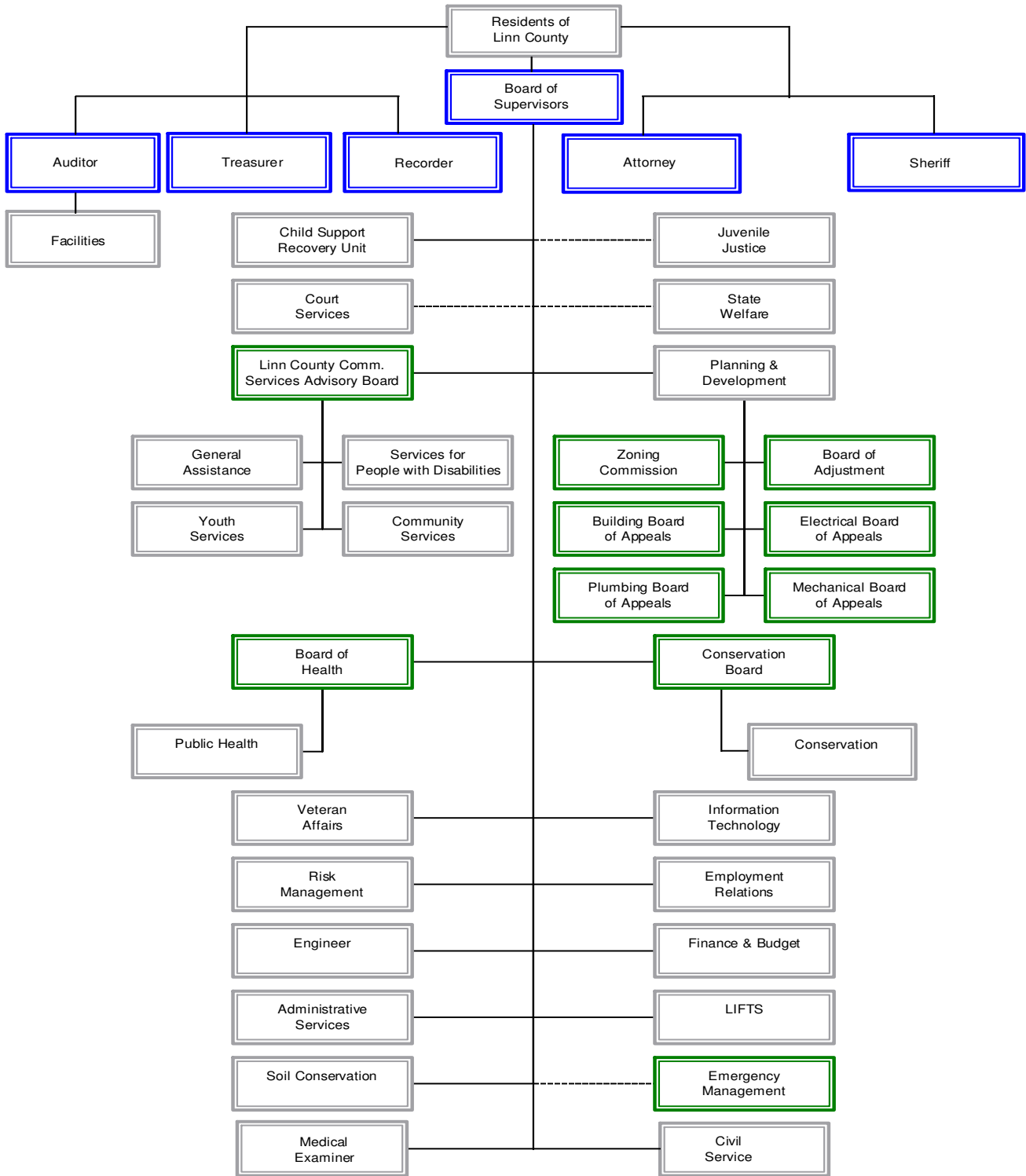
Strategy 6: Create a Culture of Ownership

Develop a sense of pride in the organization along with shared responsibility for outcomes.

Goals:

- A. Improve relations between labor and management
- B. Focus on positive results
- C. Recognize and reward achievement
- D. Continue Core Values training

Organizational Chart



Blue = Elected Official

Green = Board or Commission

Grey = Department

County Officials



James Houser
Board of Supervisors
Term Expires 2008



Lu Barron
Board of Supervisors
Term Expires 2008



Linda Langston
Board of Supervisors
Term Expires 2010



Harold Denton
Attorney
Term Expires 2010



Joel Miller
Auditor
Term Expires 2008



Joan McCalmant
Recorder
Term Expires 2010



Donald Zeller
Sheriff
Term Expires 2008



Michael Stevenson
Treasurer
Term Expires 2010

County Profile

History – 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 town of Marion was selected as the first County Seat. A struggle to relocate the County Seat to Cedar Rapids lasted nearly 65 years, ending with a 1919 election favoring Cedar Rapids. The City of Cedar Rapids then deeded a portion of Mays Island to the county as the site for a new courthouse.

Linn County was experiencing rapid growth during this time. 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 Oats, Cargill, ADM Corn Processing, Penford Products, Genencor, Ralston Foods, and General Mills.

The rural areas of Linn County were growing, as well. Farmsteads appeared and small communities began to develop. The communities varied in size, but often retail merchandise, professional services, or social activities were available for those nearby.

Population – With over 200,000 residents, Linn County is the second most populous county in the state of Iowa. There are 18 incorporated communities and 11 villages. The urban center is located in the southern part of the county and encompasses the City of Cedar Rapids, and the smaller communities of Marion, Hiawatha, and Robins.

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

Geography – Linn County is located in East Central Iowa. The larger metropolitan areas of Minneapolis, Chicago, St. Louis, and Kansas City can be reached within several hours by car. The



county is 726 square miles in size. The Cedar River, one of Iowa’s main waterways, travels across the county from northwest to southeast. The Wapsipinicon River (see photo) crosses the northeast corner of the county. Both rivers serve as important recreational features for citizens of Linn County.

Government – Linn County is governed by a Board of Supervisors, comprised of three officials elected at-large for four-year terms. The positions of Sheriff, Auditor, Attorney, Recorder, and Treasurer are also elected.

Economy – Linn County continues to be Iowa’s largest manufacturing center with total goods producing employment of 22,900 or 19.7% of total non-farm employment. Service producing employment of 93,200 represents the balance of non-farm employment. The diverse agricultural, industrial and service based companies 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 activities representing the largest growth area from the prior year. Only about 2% of Linn County employment population is directly employed in farming.

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 and ample continuing education opportunities.

Life – Residents of Linn County enjoy the excitement of a modern and bustling metro area and the beauty and solitude of the bucolic countryside. The Cedar and Wapsipinicon Rivers offer boating, fishing, and swimming opportunities. The Linn County Conservation Department also maintains many public parks, recreational, and natural areas for enjoyment. The award-winning Cedar Rapids Symphony offers regular performances and the Paramount Theatre, a picturesque 1920s downtown landmark, provides a variety of cultural events throughout the year.

Summary Matrix of Fiscal Year 2008 Budget

dollars in thousands

Appropriations By Department	Public Safety & Legal Services	Physical Health & Social Services	Mental Health MR & DD	County Environ- ment & Education	Roads and Trans- portation	Govt. Services to Residents	Admini- stration	Non - Program Current	Debt Service	Capital Project	Total
General Fund:											
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 545	\$ -	\$ -	\$ -	\$ 545
Attorney	2,440	-	-	-	-	-	433	-	-	-	2,873
Auditor	-	-	-	-	-	561	1,090	-	-	-	1,651
Board of Supervisors	599	197	-	282	-	2	2,175	18	-	-	3,273
Capital Improvements	-	-	-	-	-	-	227	-	-	-	227
Child Support Recovery	1,695	-	-	-	-	-	-	-	-	-	1,695
Civil Service	-	-	-	-	-	-	16	-	-	-	16
Conservation	-	-	-	2,995	-	-	-	-	-	-	2,995
Court Expenses	54	-	-	-	-	-	-	-	-	-	54
Facilities	639	261	-	-	-	-	1,597	-	-	-	2,497
Finance & Budget	-	-	-	-	-	-	405	-	-	-	405
Human Resources	-	17	-	-	-	-	368	-	-	-	385
Information Technology	-	-	-	-	-	-	1,812	-	-	-	1,812
Juvenile Justice	161	-	-	-	-	-	-	-	-	-	161
LCCS	-	10,786	-	-	-	-	619	-	-	-	11,405
LIFTS	-	-	-	-	1,602	-	-	-	-	-	1,602
Medical Examiner	348	-	-	-	-	-	-	-	-	-	348
Planning & Zoning	-	-	-	1,047	-	-	-	-	-	-	1,047
Public Health	-	3,639	-	922	-	-	-	-	-	-	4,561
Recorder	-	-	-	-	-	1,118	-	-	-	-	1,118
Risk Management	-	-	-	10	-	-	237	-	-	-	247
Sheriff	14,579	-	-	-	-	-	-	-	-	-	14,579
State Welfare	-	649	-	-	-	-	-	-	-	-	649
Treasurer	-	-	-	-	-	1,680	656	-	-	-	2,336
Veteran Affairs	-	408	-	-	-	-	-	-	-	-	408
General Fund Total	20,515	15,957	-	5,256	1,602	3,361	10,180	18	-	-	56,889
Special Revenue Funds:											
MH-DD Fund-											
LCCS	-	-	28,947	-	-	-	-	-	-	-	28,947
Rural Services Fund:											
Administrative Services	-	-	-	399	-	-	-	-	-	-	399
Board of Supervisors	-	-	-	9	-	-	-	-	-	-	9
Engineering	-	-	-	-	315	-	-	-	-	-	315
Soil Conservation	-	-	-	71	-	-	-	-	-	-	71
Rural Services Fund Total	-	-	-	479	315	-	-	-	-	-	794
Secondary Roads Fund-											
Engineering	-	-	-	-	8,886	-	-	-	-	1,050	9,936
Other Special Revenue Funds:											
Conservation	-	-	-	-	-	-	-	-	-	300	300
Recorder	-	-	-	-	-	70	-	-	-	-	70
Sheriff	241	-	-	-	-	-	-	-	-	-	241
Other Special	-	-	-	-	-	-	-	-	-	-	-
Revenue Funds Total	241	-	-	-	-	70	-	-	-	300	611
Special Revenue Funds Total	241	-	28,947	479	9,201	70	-	-	-	1,350	40,288
Capital Projects Fund	-	-	-	-	-	-	-	-	-	1,000	1,000
Debt Service Fund	-	-	-	-	-	-	-	-	1,249	-	1,249
Total Appropriations	\$ 20,756	\$ 15,957	\$ 28,947	\$ 5,735	\$ 10,803	\$ 3,431	\$ 10,180	\$ 18	\$ 1,249	\$ 2,350	\$ 99,426
Appropriations Percent	21%	16%	29%	6%	11%	3%	10%	0%	1%	2%	100%

Summary Analysis of Fiscal Year 2008 Budget

Expenditures:

The adopted expenditure budget for fiscal 2008 is \$99,426,000, an increase of \$5,912,000 or 6.3% from the fiscal 2007 adopted budget. The following schedule presents a summary of expenditures for fiscal year 2008 compared to the original expenditure budget for fiscal 2007:

	FY 08*	FY 07*	Increase/(Decrease)	
			Amount*	Percent
Public safety and legal services	\$ 20,756	\$ 19,939	\$ 817	4.1%
Physical health and social services	15,957	15,234	723	4.7%
Mental health, MR and DD	28,947	26,747	2,200	8.2%
County environment and education	5,735	5,491	244	4.4%
Roads and transportation	10,803	10,468	335	3.2%
Government services to residents	3,431	3,448	(17)	(0.5)%
Administration	10,180	9,292	888	9.6%
Nonprogram current	18	18	-	0.0%
Debt service	1,249	1,252	(3)	(0.2)%
Capital projects	<u>2,350</u>	<u>1,625</u>	<u>725</u>	44.6%
Total	\$ 99,426	\$ 93,514	\$ 5,912	6.3%

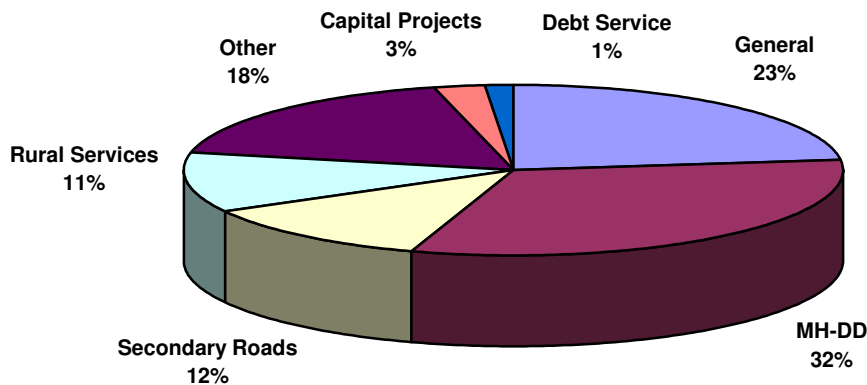
* Expressed in thousands

Public safety and legal services expenditures increase \$817,000 or 4.1%, primarily due to salary and benefit costs in the Sheriff's and Attorney's offices. Prisoner room and board expenditures under the Board of Supervisors budget will also increase. Under the Code of Iowa, 40% of prisoner room and board fees can be used by the Sheriff's office and 60% is to be used by the Board of Supervisors for courthouse security or capital improvements at the Juvenile Detention or the Correctional Center. Expenditures from the room and board proceeds will increase \$22,000 in fiscal 2008. Additionally, inmate commissary account expenditures of \$240,000 are included in the fiscal 2008 budget, an increase of \$18,000. Wages and benefits for 164.90 of the 167.90 full-time equivalents (FTEs) in the Sheriff's office will increase by \$566,000 under public safety and legal services. (The other 3.00 FTEs are part of the administration service area.) Salaries and benefits in the Attorney's budget will increase by \$75,000 for 25.79 of the 34.79 FTEs in that office included in the public safety service area. Health and dental insurance rates for all county employees are budgeted to increase by 6.0% in fiscal 2008.

Physical health and social services appropriations are \$723,000 or 4.7% higher than in fiscal 2007 due to increased grant-funded expenditures in the Linn County Community Services (LCCS) budget. The Community Empowerment Grant, budgeted at \$1,195,000 in fiscal 2007, will increase to \$1,844,000 in fiscal 2008. This grant funds agencies in the community assisting families with young children.

Increases totaling \$2,200,000 or 8.2% in **mental health, mental retardation and developmental disabilities** expenditures are the result of increased provider costs and the expansion of services in fiscal 2008. These increases will be financed with additional state funding and use of fund balance.

Fiscal 2008 Expenditures by Fund



County environment and education expenditures for fiscal 2008 will increase \$244,000 or 4.4% from fiscal 2007. This increase is the result of an additional \$85,000 in wages and benefits for 39.01 FTEs in the Conservation Department. Operational and capital expenditures in that department will also increase, with \$23,000 in additional fuel and utilities costs budgeted. Planning Department expenditures will increase \$46,000 due to wages and benefits for the 14.00 FTEs in that office. Air pollution program costs will increase by \$55,000 in the Public Health Department.

Expenditures for **roads and transportation** are budgeted to increase \$335,000 or 3.2% from the fiscal 2007 budget. An increase of \$277,000 in the Engineering Department is primarily due to a \$220,000 increase in fuel costs. The LIFTS budget will increase by \$58,000 from fiscal year 2007 as a result of wages and benefits increases of \$29,000 and higher operational costs of \$23,000 including \$16,000 in fuel cost increases in fiscal 2008.

Government services to residents will decrease by \$17,000 and **administration** expenditures will increase by \$888,000 in fiscal 2008. The \$17,000 decrease is the net result of increased wages and benefits offset by a decrease in election costs due to no general election in fiscal 2008. The \$888,000 increase in administration is due to higher wages and benefits in multiple departments, the establishment of a \$250,000 economic development budget in the Board of Supervisors budget, and \$227,000 for the centralized purchasing of computers and software on a five-year rotational basis, beginning in fiscal 2008.

Capital projects funding was approved based on the five-year Capital Improvement Plan (CIP). Capital projects expenditures will increase \$725,000 or 44.6% due to \$350,000 in additional spending by the Engineering Department on road improvement projects, \$250,000 in additional funding for Conservation projects (budgeted at \$50,000 in fiscal 2007), and \$400,000 in additional funding for a joint fiber project with the Cedar Rapids Schools and the City of Cedar

Rapids (technology projects budgeted at \$200,000 in fiscal 2007). The capital improvements budget was reduced from \$600,000 in fiscal 2007 to \$400,000 in fiscal 2008.

Capital Projects included in the \$2,350,000 capital projects service area are:

- Road construction - \$1,050,000 (secondary roads fund – routine expenditures)
- Conservation projects - \$300,000 (REAP and reserve funds – routine expenditures)
- Capital improvements - \$400,000 (capital projects fund – nonroutine expenditures)
- Joint fiber project - \$600,000 (capital projects fund – nonroutine expenditure)

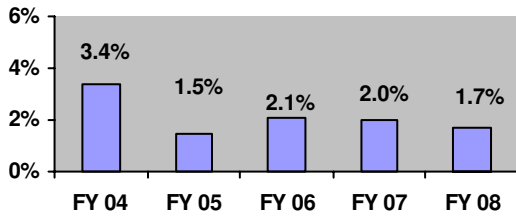
Salaries and benefits of \$52,737,000 comprise 51.0% of the expenditure budget for fiscal 2008. Salaries are budgeted to increase \$2,060,000 or 4.1% from fiscal 2007, including a 2.92 FTE net decrease in overall staffing and a 6.0% increase in health and dental insurance rates. AFSCME union employees are in the second year of a three-year contract with a 3.50% wage increase for fiscal 2008. Fiscal 2008 is the third year in a three-year agreement with the PPME union that also provides for a 3.50% increase. The Board of Supervisors approved a 4.00% increase for each of the elected officials and their deputies for fiscal 2008 while management increases will be 3.75% if the employee receives a satisfactory performance evaluation.

Revenues:

A revenue budget of \$98,520,000 was adopted for fiscal year 2008 representing an increase of \$5,074,000 or 5.4%. The following schedule presents a summary of revenue for fiscal 2008 in comparison to the original fiscal 2007 budget:

	FY 08*	FY 07*	Increase/(Decrease)	
			Amount*	Percent
Property taxes levied	\$44,959	\$43,037	\$1,922	4.5%
Less delinquent taxes	(143)	(137)	(6)	4.4%
Less credits to taxpayers	<u>(1,338)</u>	<u>(1,363)</u>	<u>25</u>	(1.8)%
Net current property taxes	43,478	41,537	1,941	4.7%
Delinquent property taxes collected	69	70	(1)	(1.4)%
Penalties & interest on taxes	580	585	(5)	(0.9)%
Other tax revenue	2,918	2,639	279	10.6%
Intergovernmental	41,431	39,475	1,956	5.0%
Licenses & permits	719	631	88	13.9%
Charges for services	6,398	6,279	119	1.9%
Use of money and property	2,079	1,591	488	30.7%
Miscellaneous	<u>848</u>	<u>639</u>	<u>209</u>	32.7%
Total	\$98,520	\$93,446	\$5,074	5.4%
* Expressed in thousands				

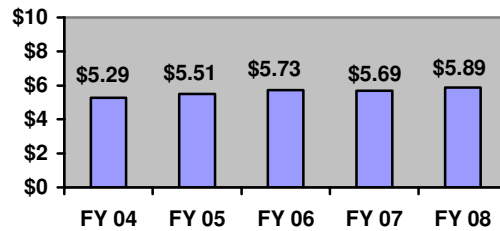
Countywide Taxable Valuation Growth



Property taxes levied account for 45.6% of total revenue. The trend in taxes as a percentage of total revenues and in taxes paid by homeowners is relatively unchanged due to the annual budget objective of no significant impact to homeowners. The net tax levy of \$43,478,000 represents an increase of \$1,941,000 or 4.7% over fiscal 2007. The increase reflects overall valuation growth of

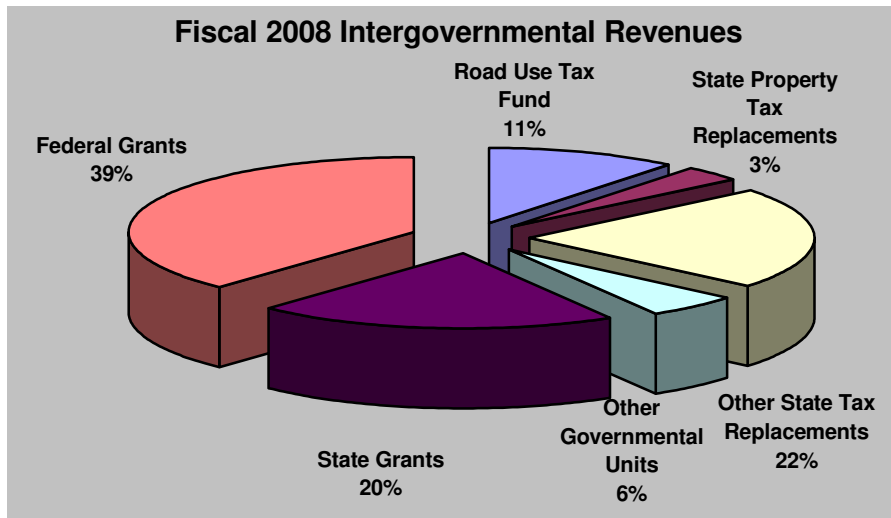
1.7% combined with a 20-cent increase in the countywide levy rate. Property taxes paid by city residents will increase by approximately 2.3% from fiscal 2007 due to the levy rate increase. Residents in rural areas will see an increase of 1.6% due to the 23-cent increase in the combined countywide and rural levy rates. Although tax rates have increased, the statewide rollback has partially offset the increase in taxes paid by homeowners. The countywide levy rate increases to \$5.89 per \$1,000 of assessed value. The combined countywide and rural levy rate is \$9.61 per \$1,000 of assessed value with the countywide rate combined with the rural services levy rate of \$3.72. The rural services levy rate was \$3.69 in fiscal 2007. *Property tax estimations are based on taxable value multiplied by the tax rate.*

Countywide Property Tax Rates

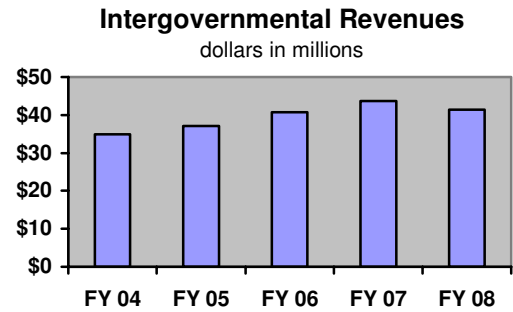


The anticipated **delinquent tax** rate of approximately 0.3% will result in a loss of \$143,000 on taxes levied in fiscal 2008. Credits to taxpayers are replaced by the state of Iowa as intergovernmental revenue. The delinquent rate budgeted for fiscal 2008 is the same as the projected collections in the current year. Delinquent tax collections are budgeted at \$1,000 less than in 2007, along with penalties and interest revenue budgeted at \$5,000 less than in 2007, *based on current year projections.*

Fiscal 2008 Intergovernmental Revenues

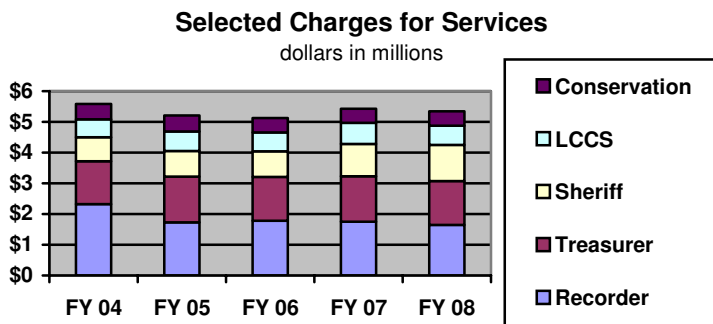


Intergovernmental revenues include state shared revenues and grants, state property tax replacements, federal grants and entitlements, contributions and reimbursements from local governmental units and agencies. The County expects to receive \$41,431,000 in intergovernmental revenue during fiscal 2008, an increase of \$1,956,000 or 5.0%, primarily due to additional state grant proceeds and mental health funding. The Community Empowerment grant proceeds will increase by \$649,000 in fiscal 2008. State funded revenues for mental health, mental retardation and developmental disabilities services will increase by \$1,184,000 from the fiscal 2007 budget.



The Iowa Department of Transportation (IDOT) has notified the county to project \$4,498,000 in road use tax fund (RUTF) revenue for fiscal 2008 – an increase of \$100,000 from the amount budgeted for fiscal year 2007. The RUTF allocation of state gasoline tax proceeds, distributed on a needs-based formula, is revised every four years. The distribution is based 70 percent on the relative needs of each county, as determined by the IDOT, and 30 percent on proportional area. *Intergovernmental revenues are estimated based on information received from the respective state or federal governmental agency.*

Licenses and permits include revenue from alcoholic beverage and tobacco permits, building permits, health and environmental licenses and permits, and other licenses and permits. Of the \$719,000 in license and permit revenue budgeted for fiscal year 2008, \$426,000 is from permit fees received by the Public Health department – an increase of \$112,000 from the prior year. Revenue from air permitting fees represents the largest source of permit revenue, with \$177,000 budgeted for fiscal 2008, followed by restaurant inspection fees of \$162,000. Air permitting fees were budgeted at \$83,000 with restaurant inspection fees budgeted at \$160,000 in fiscal year 2007. Licenses and permits revenue of \$245,000 is included in the Planning and Development Department budget, a decrease of \$31,000 from the prior year based on the number of permit applications. *Current year projections were used to develop the estimates for next year.*



Charges for services include fees collected by the Recorder, Treasurer and Sheriff along with fees collected for safety, recreation and health. Fiscal 2008 charges for services revenue will increase to \$6,398,000 or \$119,000 more than in fiscal 2007, primarily due to prisoner room and board received by the Sheriff’s Office and the Board of Supervisors.

Departments with significant charges for services revenues include the following: \$1,648,000 from the Recorder, (recording of documents), \$1,428,000 from the Treasurer, (automobile registration fees), \$1,172,000 from the Sheriff’s Office, (prisoner room and board), \$632,000 from LCCS, (medical service fees), and \$467,000 from Conservation, (camping and lodge fees).

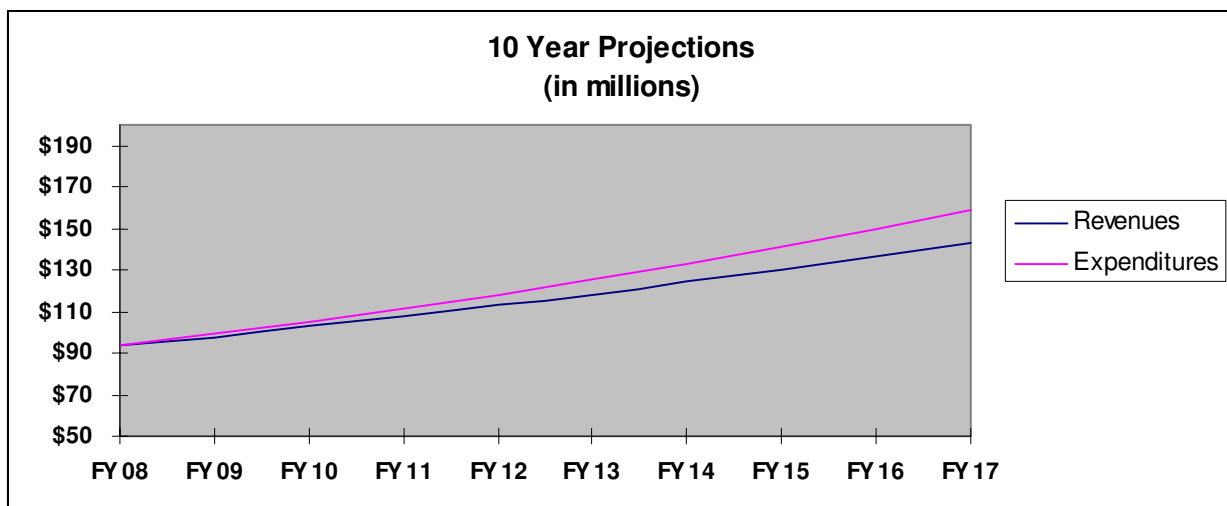
User fees will not increase in fiscal 2008. *Current year projections were used to develop the estimates for next year.*

Use of money and property is interest received from investments, rents, and miscellaneous incomes. An increase of \$488,000 in use of money and property revenue is due to the Treasurer's anticipated earnings of \$1,524,000 in interest revenue, *based on an average yield of approximately 5.25%*. The amount budgeted by the Treasurer for fiscal 2007 was \$1,031,000 based on a yield of 4.50%. The Treasurer invests principally in certificates of deposit. Rental income comprises the balance of the \$2,079,000 use of money and property revenue. The largest source of rental income is the \$175,000 paid annually by the non-profit agency operating the community care center.

Miscellaneous revenue includes the sale of commodities, special assessments, donations, transit fares, and unclaimed property. In fiscal 2008, miscellaneous revenues will increase \$209,000 to \$848,000 with \$154,000 of the increase due to contracts between the Engineer and other local jurisdictions to participate in joint projects. *Miscellaneous revenues are estimated by each department based on information including special assessment reports, funding commitments from other agencies, and current year projected commodity sales.*

Longe Range Projections:

Overall expenditure increases are estimated at 4.85% annually, based on annual wage and health insurance projections. An average annual increase of 1.0% for operations and capital projects funding is included in the total. Because the County's financial policies do not allow deficit spending and require a 25.0% ending fund balance in the general fund, revenues must increase by slightly more than the projected expenditure increase on an annual basis. This means that the average annual estimated expenditure increase of 4.85% will require annual revenue increases of 6.06%. Total property tax revenue is expected to increase by 4.5% on average, with the balance of the required revenue increase coming from other revenue sources, primarily intergovernmental. Intergovernmental revenues increase each year due to expenditure increases under many of the County's grant funded programs.



Combined Funds Statement

	Actual FY 05	Actual FY 06	Budget FY 07	Projected FY 07	Adopted FY 08
Revenues/Sources					
Taxes Levied on Property	\$ 39,946,885	\$ 42,209,972	\$ 43,036,856	\$ 42,194,802	\$ 44,958,516
Less: Uncollected Delinquent Taxes	256,091	-	136,589	136,589	143,204
Less: Credits to Taxpayers	<u>1,347,765</u>	<u>1,360,747</u>	<u>1,363,357</u>	<u>1,338,141</u>	<u>1,338,316</u>
Net Current Property Tax	38,343,029	40,849,225	41,536,910	40,720,072	43,476,996
Delinquent Property Taxes Collected	280,367	(20,174)	70,341	62,419	69,479
Penalties & Interest on Taxes	740,338	646,013	585,000	610,000	580,000
Other County Taxes	2,290,325	2,466,473	2,639,407	3,481,455	2,917,943
Intergovernmental	37,142,164	40,737,951	39,474,840	43,715,799	41,430,825
Licenses & Permits	640,206	594,223	630,985	584,167	719,024
Charges for Services	6,038,279	6,323,846	6,278,819	6,397,095	6,397,997
Use of Money & Property	1,311,130	2,066,137	1,590,778	2,052,312	2,078,939
Miscellaneous	<u>775,919</u>	<u>679,688</u>	<u>639,143</u>	<u>882,869</u>	<u>849,204</u>
Subtotal Revenues	87,561,757	94,343,382	93,446,223	98,506,188	98,520,407
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	5,200,164	5,468,813	9,104,074	9,801,092	10,133,029
Proceeds of Capital Asset Sales	40,857	26,943	60,550	41,491	6,100
Beginning Fund Balance	<u>19,915,229</u>	<u>19,247,282</u>	<u>19,151,880</u>	<u>20,878,493</u>	<u>22,062,331</u>
Total Available Resources	<u>\$ 112,718,007</u>	<u>\$ 119,086,420</u>	<u>\$ 121,762,727</u>	<u>\$ 129,227,264</u>	<u>\$ 130,721,867</u>
Expenditures/Uses					
Public Safety & Legal Services	\$ 17,833,559	\$ 19,635,245	\$ 19,938,875	\$ 20,026,190	\$ 20,755,972
Physical Health & Social Services	14,523,972	15,288,109	15,234,044	17,201,055	15,957,338
Mental Health, MR & DD	25,253,846	25,498,310	26,747,235	27,768,789	28,946,501
County Environment & Education	5,109,380	5,413,732	5,490,720	5,499,267	5,735,215
Roads & Transportation	10,631,938	10,702,347	10,467,592	10,934,542	10,802,533
Government Services to Residents	3,113,509	3,253,557	3,447,773	3,420,048	3,431,279
Administration	8,380,031	8,566,402	9,292,331	9,528,134	10,180,383
Nonprogram Current	7,749	19,161	17,854	17,854	17,854
Debt Service	1,251,322	1,253,398	1,252,505	1,252,505	1,249,380
Capital Projects	<u>2,165,255</u>	<u>3,108,853</u>	<u>1,625,000</u>	<u>1,715,457</u>	<u>2,350,000</u>
Subtotal Expenditures	88,270,561	92,739,114	93,513,929	97,363,841	99,426,455
Other Financing Uses:					
Operating Transfers Out	5,200,164	5,468,813	9,104,074	9,801,092	10,133,029
Ending Fund Balance	<u>19,247,282</u>	<u>20,878,493</u>	<u>19,144,724</u>	<u>22,062,331</u>	<u>21,162,383</u>
Total Uses and Fund Balance	<u>\$ 112,718,007</u>	<u>\$ 119,086,420</u>	<u>\$ 121,762,727</u>	<u>\$ 129,227,264</u>	<u>\$ 130,721,867</u>

This combined statement includes all budgetary funds including the general fund, special revenue funds, capital projects fund and debt service fund. Individual fund summaries for each of these can be found in the corresponding sections marked by tabs in this document.

Personnel Positions

<i>Department</i>	<i>Actual FY 05</i>	<i>Actual FY 06</i>	<i>Budget FY 07</i>	<i>Proposed FY 08</i>	<i>Change</i>
Administrative Services	6.70	6.70	6.70	6.70	0.00
Attorney	33.98	34.40	34.79	34.79	0.00
Auditor	17.28	17.00	18.28	18.40	0.12
Board of Supervisors	3.13	3.13	3.13	3.13	0.00
Child Support Recovery Unit	24.25	24.26	24.25	24.25	0.00
Civil Service	0.30	0.30	0.30	0.30	0.00
Conservation	37.56	38.49	39.01	39.01	0.00
Court Expense	0.00	0.00	0.00	0.00	0.00
Engineer	85.40	81.10	83.40	80.40	(3.00)
Facilities	32.10	32.33	32.30	31.80	(0.50)
Finance & Budget	4.00	4.00	4.00	4.00	0.00
Human Resources	3.45	3.45	3.45	3.45	0.00
IT	17.00	18.00	18.00	18.00	0.00
Juvenile Justice	0.00	0.00	0.00	0.00	0.00
LCCS	236.18	233.56	242.71	244.52	1.81
LIFTS	22.40	22.20	22.40	22.40	0.00
Medical Examiner	0.00	0.00	0.00	0.00	0.00
Planning & Development	14.00	14.00	14.00	14.00	0.00
Public Health	40.87	41.92	42.73	42.08	(0.65)
Recorder	14.00	14.00	14.00	14.00	0.00
Risk Management	3.00	3.00	3.00	3.00	0.00
Sheriff	165.60	162.60	168.60	167.90	(0.70)
Soil Conservation	1.00	1.00	1.00	1.00	0.00
State Welfare	0.00	0.00	0.00	0.00	0.00
Treasurer	34.30	36.00	37.00	37.00	0.00
Veteran Affairs	3.08	3.08	3.08	3.08	0.00
Total Full -Time Employees	799.58	794.52	816.13	813.21	(2.92)

Staff Analysis

Staffing for fiscal year 2008 includes the net decrease of 5.00 full-time positions, as well as a net increase of 2.08 FTE part-time positions, resulting in a total decrease of 2.92 FTEs. Departmental changes include the following:

- Auditor – additional part-time voting machine technician hours.
- Engineer – elimination of three full-time positions includes an engineering technician, a senior mechanic, and a labor supervisor.
- Facilities – addition of a full-time senior facilities worker and elimination of a .50 FTE custodian.
- LCCS – addition of part-time youth service and day car workers.
- Public Health – various .65 FTE net part-time position decreases.
- Sheriff – addition of a full-time lieutenant, elimination of two full-time deputy sheriffs, and the addition of a .30 FTE paramedic.

General Fund Narrative

The general fund is the operating fund of Linn County. It is used to account for all financial resources except those required legally or by sound financial management to be accounted for in another fund.

The general fund is comprised of two separate funds, the general basic and the general supplemental. The general basic has a maximum levy rate of \$3.50 per \$1,000 of taxable valuation. The general supplemental fund is for specific uses as defined in Section 331.424 of the *Code of Iowa*. These uses include substance abuse care and treatment, foster care for a child under jurisdiction of the juvenile court, elections and voter registration, employee benefits, tort liability and property insurance, operation of the courts, and local emergency management agency funding. The fiscal year 2008 general basic fund levy rate per thousand is \$3.50 and the general supplemental levy rate per thousand is \$1.12831. General fund taxes levied on property total \$32,510,567.

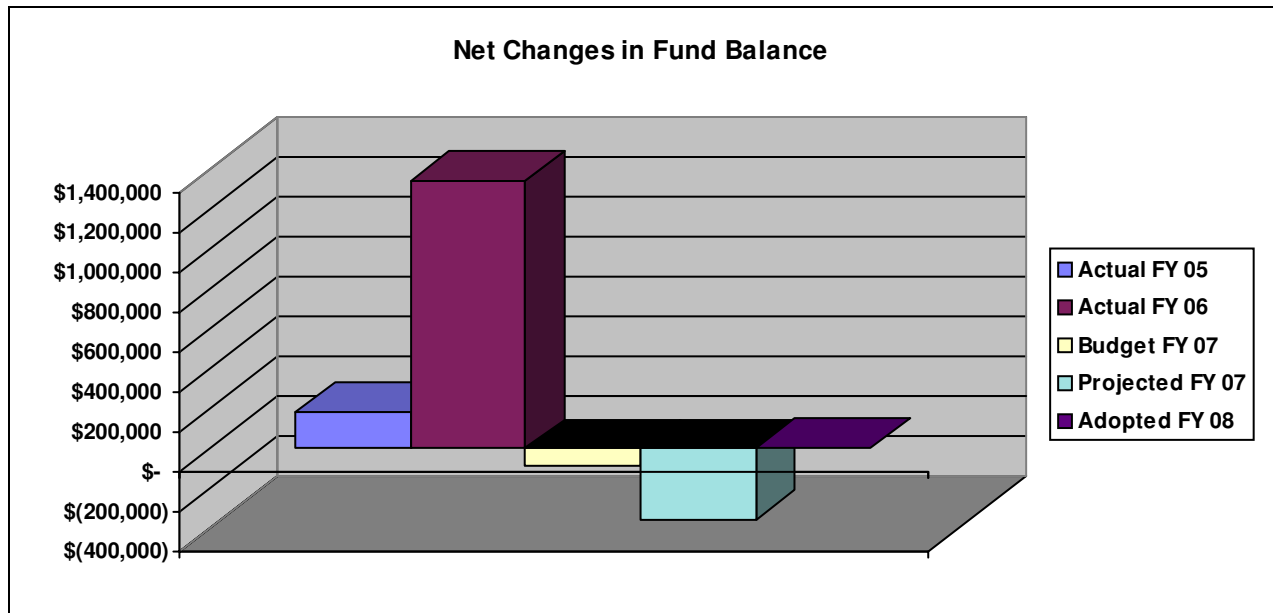
General Fund Statement

	Actual FY 05	Actual FY 06	Budget FY 07	Projected FY 07	Adopted FY 08
Revenues/Sources					
Taxes Levied on Property	\$ 28,400,848	\$ 29,949,817	\$ 30,606,653	\$ 29,764,600	\$ 32,510,567
Less: Uncollected Delinquent Taxes	197,075	-	96,774	96,774	103,334
Less: Credits to Taxpayers	<u>926,759</u>	<u>935,307</u>	<u>936,982</u>	<u>923,294</u>	<u>923,444</u>
Net Current Property Tax	27,277,014	29,014,510	29,572,897	28,744,532	31,483,789
Delinquent Property Taxes Collected	209,425	(17,053)	33,590	44,439	51,396
Penalties & Interest on Taxes	740,338	646,013	585,000	610,000	580,000
Other County Taxes	1,562,445	1,644,125	1,768,229	2,608,657	2,046,564
Intergovernmental	14,744,009	17,214,703	16,236,663	18,622,324	16,488,090
Licenses & Permits	611,064	572,276	610,485	563,667	692,324
Charges for Services	5,258,845	5,553,031	5,236,555	5,232,665	5,359,497
Use of Money & Property	1,275,495	2,044,557	1,584,978	2,027,112	2,054,539
Miscellaneous	<u>607,817</u>	<u>512,286</u>	<u>558,643</u>	<u>609,567</u>	<u>614,704</u>
Subtotal Revenues	52,286,452	57,184,448	56,187,040	59,062,963	59,370,903
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	4,000,000	4,000,000	4,596,747
Proceeds of Capital Asset Sales	14,168	10,104	50	10,372	5,100
Beginning Fund Balance	<u>13,051,714</u>	<u>13,232,321</u>	<u>13,645,811</u>	<u>14,575,391</u>	<u>14,222,342</u>
Total Available Resources	<u>\$ 65,352,334</u>	<u>\$ 70,426,873</u>	<u>\$ 73,832,901</u>	<u>\$ 77,648,726</u>	<u>\$ 78,195,092</u>
Expenditures/Uses					
Public Safety & Legal Services	\$ 17,833,559	\$ 19,635,245	\$ 19,716,831	\$ 20,026,190	\$ 20,515,174
Physical Health & Social Services	14,523,972	15,288,109	15,234,044	17,201,055	15,957,338
Mental Health, MR & DD	-	-	-	-	-
County Environment & Education	4,647,405	4,946,062	5,028,510	5,010,698	5,255,475
Roads & Transportation	1,362,280	1,530,000	1,543,967	1,534,123	1,601,866
Government Services to Residents	3,051,431	3,180,419	3,347,773	3,317,548	3,361,279
Administration	8,380,031	8,566,402	9,292,331	9,528,134	10,180,383
Nonprogram Current	7,749	19,161	17,854	17,854	17,854
Debt Service	-	-	-	-	-
Capital Projects	<u>3,258</u>	<u>238,776</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Subtotal Expenditures	49,809,685	53,404,174	54,231,310	56,685,602	56,889,369
Other Financing Uses:					
Operating Transfers Out	2,310,328	2,447,308	6,043,764	6,740,782	7,083,381
Ending Fund Balance	<u>13,232,321</u>	<u>14,575,391</u>	<u>13,557,827</u>	<u>14,222,342</u>	<u>14,222,342</u>
Total Uses and Fund Balance	<u>\$ 65,352,334</u>	<u>\$ 70,426,873</u>	<u>\$ 73,832,901</u>	<u>\$ 77,648,726</u>	<u>\$ 78,195,092</u>

Fund Balance Analysis

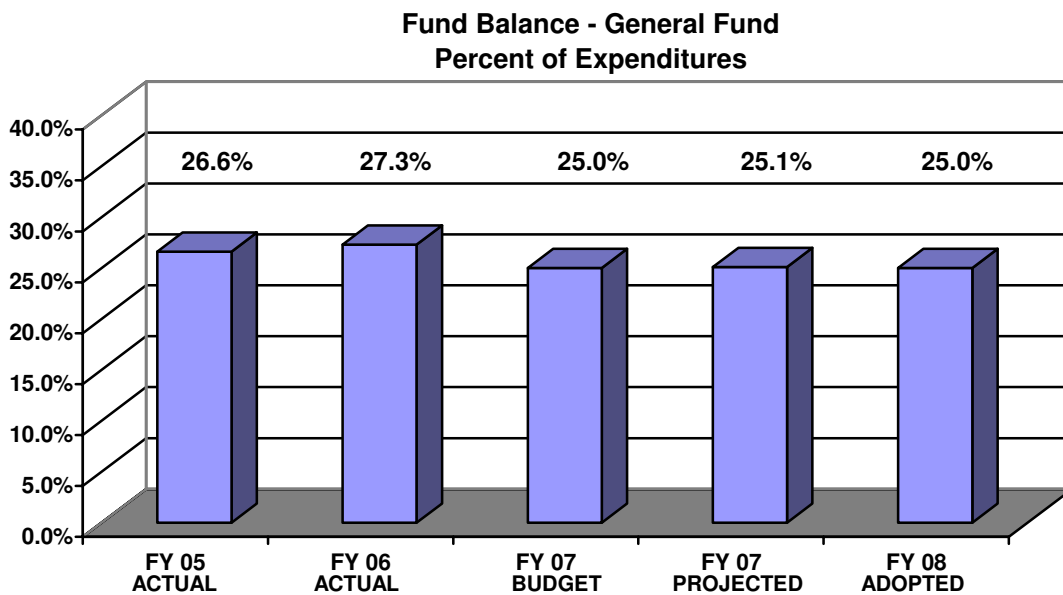
General Fund

	Actual FY 05	Actual FY 06	Budget FY 07	Projected FY 07	Adopted FY 08
Beginning Fund Balance	\$ 13,051,714	\$ 13,232,321	\$ 13,645,811	\$ 14,575,391	\$ 14,222,342
Ending Fund Balance	<u>13,232,321</u>	<u>14,575,391</u>	<u>13,557,827</u>	<u>14,222,342</u>	<u>14,222,342</u>
Net Fund Balance Increase/(Decrease)	<u>\$ 180,607</u>	<u>\$ 1,343,070</u>	<u>\$ (87,984)</u>	<u>\$ (353,049)</u>	<u>\$ -</u>



A combined fund balance of \$14.2 million in the general basic and general supplemental funds is budgeted for fiscal 2008 year-end. This reserve represents 25.0% of budgeted expenditures for fiscal 2008, in accordance with the financial policies of the County, with a small decrease in fund balance necessary in fiscal 2007 to maintain the targeted fund balance. This decrease will be accomplished by additional transfers from the general basic fund to the capital projects fund for the purchase of a new property tax system in late fiscal 2007. This purchase had not been planned prior to the current budget cycle. No significant change was originally budgeted for the year. Actual fiscal 2006 fund balance increased due to increased revenues from grant proceeds, primarily the Community Empowerment Grant, expended in fiscal 2007 after the fall budget amendment. The smaller increase in actual 2005 fund balance also reflects additional grant receipts.

Fund balance changes in the general basic and general supplemental funds have been limited to increases necessary to maintain the targeted fund balance level needed for cash flow and contingency purposes in accordance with the County's financial policies. A transfer of \$800,000, including \$400,000 for infrastructure and \$600,000 for technology, represents the annual funding for the CIP. Prior to fiscal 2008, the annual infrastructure transfer had been \$600,000 and the technology transfer was \$200,000. Due to the five-year joint fiber project with the City of Cedar Rapids and the school district, \$600,000 will be needed annually from the technology funding, so the infrastructure transfer was reduced by \$200,000 to partially offset the \$400,000 technology increase (to minimize the impact on property taxes). The balance of the \$1,250,000 transfer out of the general fund is a \$250,000 transfer to the conservation reserve fund for trails, campground improvements, and open space acquisitions. Actual transfers may differ from budget due to projected project expenditures or grant reimbursements. The annual transfer from the general basic fund to the secondary roads fund is budgeted at \$1,236,634 for fiscal 2008, based on the formula provided in the *Code of Iowa*.



Special Revenue Funds Narrative

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. The funds included in this section and their purposes are as follows:

MH - DD Fund - To account for taxes levied to provide mental health services to the mentally ill, the mentally retarded, and the developmentally disabled.

Rural Services Fund - To account for taxes levied to benefit the rural residents of the County. The primary use of this fund is for the transfer of funds to the secondary roads fund.

Inmate Commissary Fund - To account for the sale of personal and convenience items to prisoners in the correctional center and revenues from inmate phone calls with profits used for purposes of prisoner welfare and rehabilitation.

Secondary Roads Fund - To account for state revenues allocated to the County to be used to maintain and improve the county's roads.

Recorder's Records Management Fund - To account for fees collected for each recorded transaction to be used for the purpose of preserving and maintaining public records.

Conservation Reserve Fund - To account for funds deposited with the County to be used for conservation purposes.

Conservation Resource Enhancement and Protection (REAP) Fund - To account for state funds received by the County to be used for County conservation land acquisition and capital improvement projects.

Air Pollution Title V Fund - To account for permit fees collected from industry for all major sources of air pollution emissions.

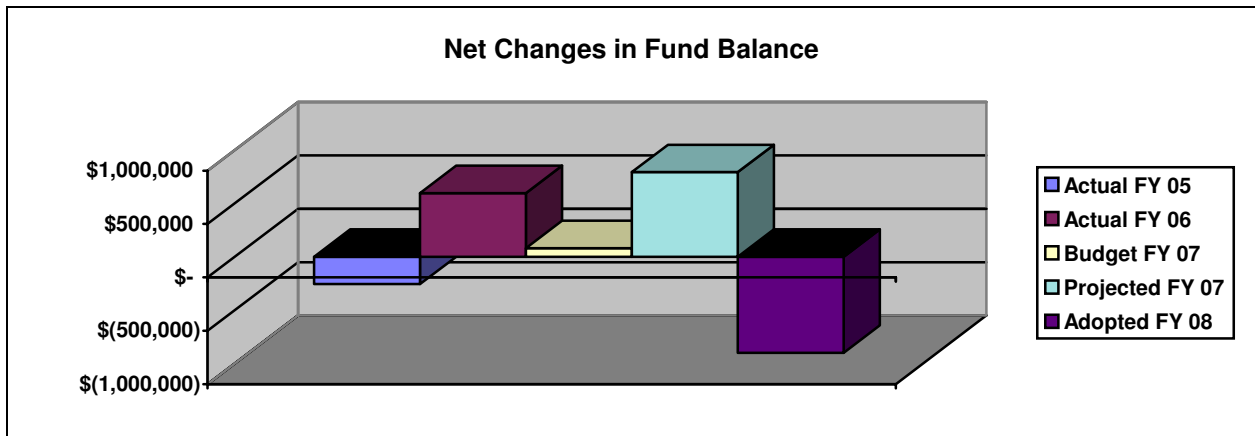
Special Revenue Funds Statement

Revenues/Sources	Actual FY 05	Actual FY 06	Budget FY 07	Projected FY 07	Adopted FY 08
Taxes Levied on Property	\$ 11,041,368	\$ 11,072,966	\$ 11,241,920	\$ 11,241,919	\$ 11,266,691
Less: Uncollected Delinquent Taxes	55,691	-	36,071	36,071	36,130
Less: Credits to Taxpayers	<u>405,151</u>	<u>389,701</u>	<u>391,706</u>	<u>380,478</u>	<u>380,503</u>
Net Current Property Tax	10,580,526	10,683,265	10,814,143	10,825,370	10,850,058
Delinquent Property Taxes Collected	67,131	(2,537)	33,030	16,255	16,096
Penalties & Interest on Taxes	-	-	-	-	-
Other County Taxes	702,013	761,668	807,743	809,363	802,295
Intergovernmental	22,190,262	23,486,528	23,202,698	25,058,315	24,907,575
Licenses & Permits	29,142	21,947	20,500	20,500	26,700
Charges for Services	779,434	770,815	1,042,264	1,164,430	1,038,500
Use of Money & Property	35,635	21,580	5,800	25,200	24,400
Miscellaneous	<u>168,102</u>	<u>167,402</u>	<u>80,500</u>	<u>273,302</u>	<u>234,500</u>
Subtotal Revenues	34,552,245	35,910,668	36,006,678	38,192,735	37,900,124
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	4,082,519	4,268,813	4,304,074	4,316,574	4,536,282
Proceeds of Capital Asset Sales	26,689	16,839	60,500	31,119	1,000
Beginning Fund Balance	<u>4,961,004</u>	<u>4,704,326</u>	<u>4,505,538</u>	<u>5,301,059</u>	<u>6,094,100</u>
Total Available Resources	<u>\$ 43,622,457</u>	<u>\$ 44,900,646</u>	<u>\$ 44,876,790</u>	<u>\$ 47,841,487</u>	<u>\$ 48,531,506</u>
Expenditures/Uses					
Public Safety & Legal Services	\$ -	\$ -	\$ 222,044	\$ -	\$ 240,798
Physical Health & Social Services	-	-	-	-	-
Mental Health, MR & DD	25,253,846	25,498,310	26,747,235	27,768,789	28,946,501
County Environment & Education	461,975	467,670	462,210	488,569	479,740
Roads & Transportation	9,269,658	9,172,347	8,923,625	9,400,419	9,200,667
Government Services to Residents	62,078	73,138	100,000	102,500	70,000
Administration	-	-	-	-	-
Nonprogram Current	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	<u>980,738</u>	<u>1,366,617</u>	<u>775,000</u>	<u>926,800</u>	<u>1,350,000</u>
Subtotal Expenditures	36,028,295	36,578,082	37,230,114	38,687,077	40,287,706
Other Financing Uses:					
Operating Transfers Out	2,889,836	3,021,505	3,060,310	3,060,310	3,049,648
Ending Fund Balance	<u>4,704,326</u>	<u>5,301,059</u>	<u>4,586,366</u>	<u>6,094,100</u>	<u>5,194,152</u>
Total Uses and Fund Balance	<u>\$ 43,622,457</u>	<u>\$ 44,900,646</u>	<u>\$ 44,876,790</u>	<u>\$ 47,841,487</u>	<u>\$ 48,531,506</u>

Fund Balance Analysis

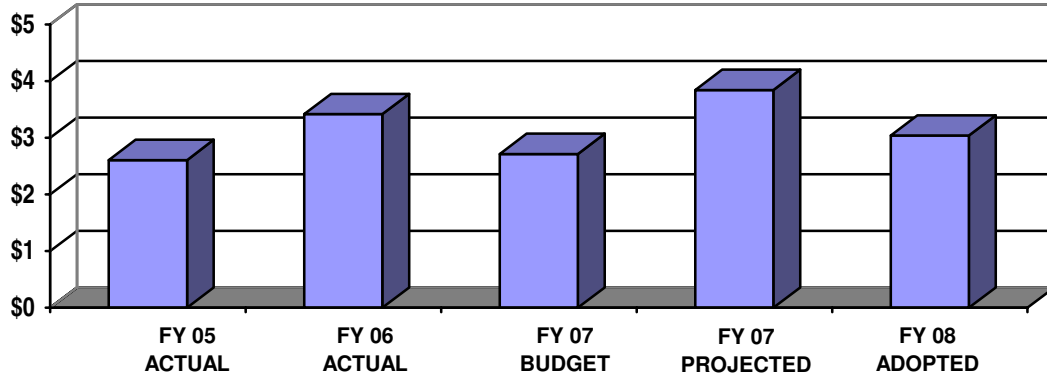
Special Revenue Funds

	Actual FY 05	Actual FY 06	Budget FY 07	Projected FY 07	Adopted FY 08
Beginning Fund Balance	\$ 4,961,004	\$ 4,704,326	\$ 4,505,538	\$ 5,301,059	\$ 6,094,100
Ending Fund Balance	<u>4,704,326</u>	<u>5,301,059</u>	<u>4,586,366</u>	<u>6,094,100</u>	<u>5,194,152</u>
Net Fund Balance Increase/(Decrease)	<u>\$ (256,678)</u>	<u>\$ 596,733</u>	<u>\$ 80,828</u>	<u>\$ 793,041</u>	<u>\$ (899,948)</u>



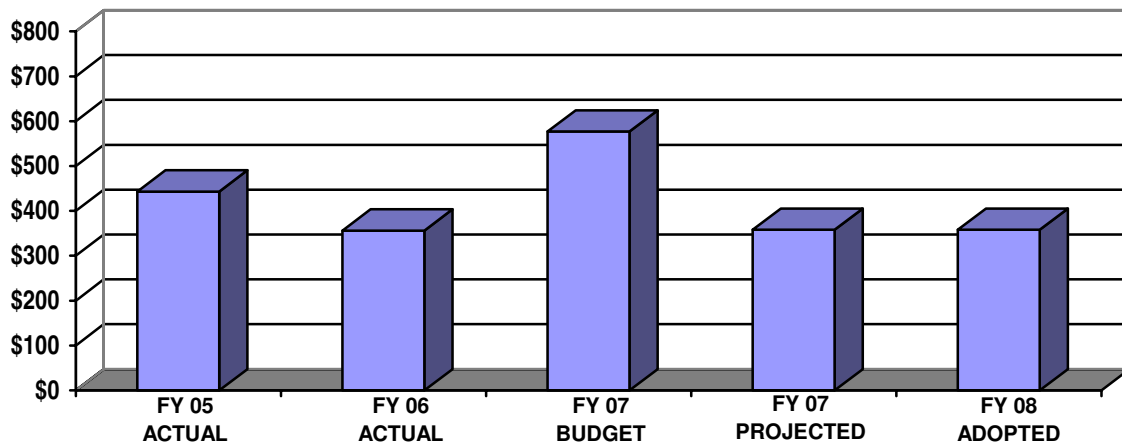
Special revenue fund balances are budgeted to decrease by nearly \$900,000 in fiscal year 2008 due to increased spending in the mental health and developmental disabilities (MH-DD) services fund with the MH-DD fund balance decreasing by \$804,000 as part of a planned reduction to access additional state funding. The secondary roads fund balance will decrease by \$129,000 in fiscal 2008 through additional roadway maintenance expenditures that will reduce the fund balance to the targeted level of \$900,000 in that fund. The fiscal 2007 projected increase in fund balances is due to a \$428,000 surplus in the MH-DD fund at year-end, combined with an increase in the inmate commissary fund. The original fiscal year 2007 budget included a small increase of \$81,000 in the MH-DD fund balance due to increases in state funding. The actual fiscal year 2006 increase in special revenue fund balances of \$597,000 was also in the MH-DD fund due to additional state funding. Actual fund balance decreases in fiscal 2005 were primarily due to the use of \$254,000 from the remaining local option sales tax proceeds in that year. The local option sales tax proceeds were collected for one year only.

MH-DD Fund Balance
dollars in millions



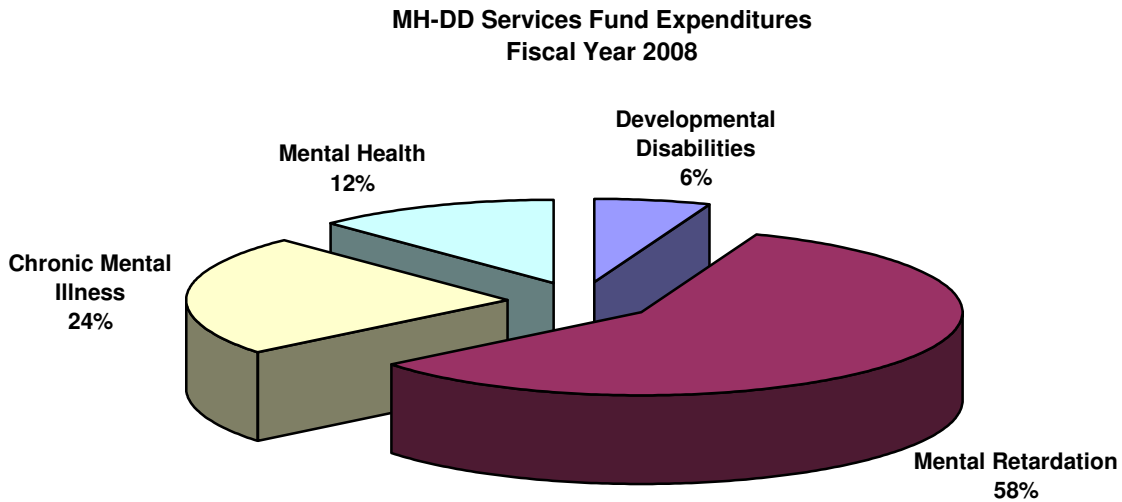
The MH-DD fund and the rural services fund are the only special revenue funds that have separate tax levies. The rural services levy rate will increase three cents to \$3.72077 per thousand dollars of taxable valuation and the MH-DD levy rate will decrease from \$1.12036 to \$1.10117 per thousand.

Rural Services Fund Balance
dollars in thousands



MH-DD Services Fund

The MH-DD services fund is used to provide mental health, mental retardation, and developmental disabilities services to county residents as defined in Section 331.424A of the *Code of Iowa*.



A decrease of \$71,000 in mental health funding from the State of Iowa is budgeted for fiscal 2008. Linn County expects to receive \$5,725,000 in property tax relief, \$3,409,000 in allowable growth funding, and \$2,328,000 in community services funding, bringing total state contributions to \$11,462,000 in fiscal year 2008. Projected state revenue is also \$11,462,000 for fiscal 2007.

The MH-DD property tax levy in Linn County is limited to \$8,195,141 by the *Code of Iowa*. This means that as the county valuation increases each year, the levy rate decreases, as Linn County levies the maximum amount allowed.

MH-DD Services Fund Statement

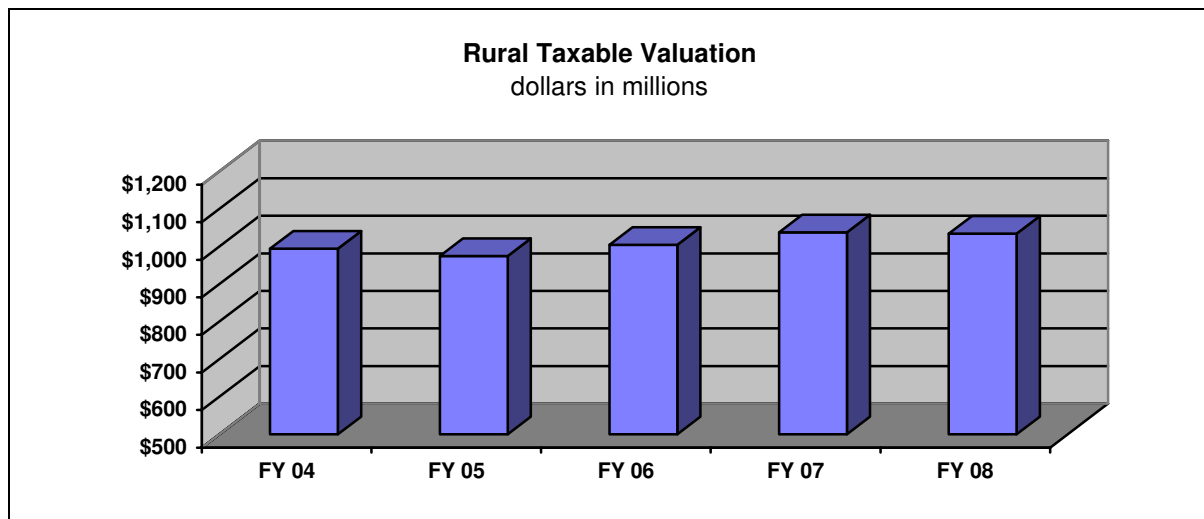
	Actual	Actual	Budget	Projected	Adopted
Revenues/Sources	FY 05	FY 06	FY 07	FY 07	FY 08
Taxes Levied on Property	\$ 7,755,418	\$ 7,738,499	\$ 7,775,634	\$ 7,775,633	\$ 7,734,931
Less: Uncollected Delinquent Taxes	53,623	-	24,585	24,585	24,585
Less: Credits to Taxpayers	<u>253,075</u>	<u>241,666</u>	<u>242,889</u>	<u>234,533</u>	<u>234,558</u>
Net Current Property Tax	7,448,720	7,496,833	7,508,160	7,516,515	7,475,788
Delinquent Property Taxes Collected	57,189	(4,406)	30,000	11,289	14,000
Penalties & Interest on Taxes	-	-	-	-	-
Other County Taxes	422,381	420,500	442,707	444,207	483,410
Intergovernmental	16,745,345	17,840,191	18,304,676	19,694,990	19,634,444
Licenses & Permits	-	-	-	-	-
Charges for Services	542,744	539,641	581,720	528,100	534,000
Use of Money & Property	2,214	1,800	1,800	1,350	1,200
Miscellaneous	<u>1,031</u>	<u>12,456</u>	<u>-</u>	<u>633</u>	<u>-</u>
Subtotal Revenues	25,219,624	26,307,015	26,869,063	28,197,084	28,142,842
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Capital Asset Sales	-	-	-	-	-
Beginning Fund Balance	<u>2,641,156</u>	<u>2,606,934</u>	<u>2,592,707</u>	<u>3,415,639</u>	<u>3,843,934</u>
Total Available Resources	<u><u>\$ 27,860,780</u></u>	<u><u>\$ 28,913,949</u></u>	<u><u>\$ 29,461,770</u></u>	<u><u>\$ 31,612,723</u></u>	<u><u>\$ 31,986,776</u></u>
Expenditures/Uses					
Public Safety & Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Health & Social Services	-	-	-	-	-
Mental Health, MR & DD	25,253,846	25,498,310	26,747,235	27,768,789	28,946,501
County Environment & Education	-	-	-	-	-
Roads & Transportation	-	-	-	-	-
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Nonprogram Current	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal Expenditures	25,253,846	25,498,310	26,747,235	27,768,789	28,946,501
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance	<u>2,606,934</u>	<u>3,415,639</u>	<u>2,714,535</u>	<u>3,843,934</u>	<u>3,040,275</u>
Total Uses and Fund Balance	<u><u>\$ 27,860,780</u></u>	<u><u>\$ 28,913,949</u></u>	<u><u>\$ 29,461,770</u></u>	<u><u>\$ 31,612,723</u></u>	<u><u>\$ 31,986,776</u></u>

Rural Services Fund

The rural services fund tax levy is used to provide rural county services as defined in Section 331.428 of the *Code of Iowa*. The primary purpose of this fund is to provide for the transfer of funds to the secondary roads fund. Other uses include funding for libraries, road clearing, soil conservation, and weed control.

This levy is applied only to property located in the unincorporated areas. The fiscal year 2008 rural property tax and utility replacement tax levy of \$3,848,400 is applied against a rural taxable valuation base of \$1,034,302,241. Agricultural land comprises approximately 25% of the total rural valuation base, and is computed on a five-year productivity average as opposed to actual market value. The county's fiscal year 2008 rural services fund taxable valuation decreased 0.3% due to the loss of residential growth to the state rollback.

Fiscal Year	Rural Taxable Valuation	Rural Services Tax Levy	Rural Services Tax Rate
1999	\$ 876,455,950	\$2,927,713	\$3.34040
2000	909,272,384	3,037,333	3.34040
2001	948,874,458	3,169,620	3.34040
2002	979,474,175	3,271,835	3.34040
2003	994,555,933	3,416,697	3.43540
2004	1,019,024,858	3,500,757	3.43540
2005	974,591,681	3,586,887	3.68040
2006	1,004,571,631	3,700,209	3.68337
2007	1,037,615,315	3,828,997	3.69019
2008	1,034,302,241	3,848,400	3.72077



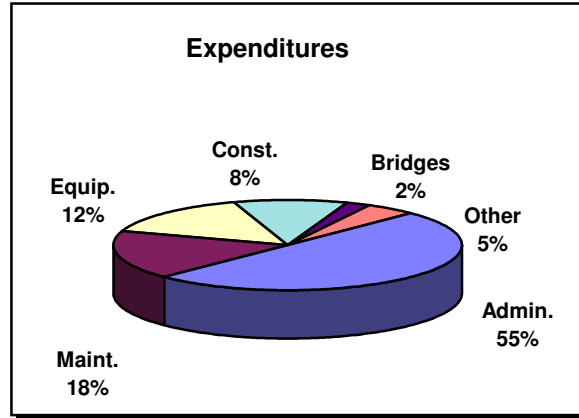
Rural Services Fund Statement

	Actual FY 05	Actual FY 06	Budget FY 07	Projected FY 07	Adopted FY 08
Revenues/Sources					
Taxes Levied on Property	\$ 3,285,950	\$ 3,334,467	\$ 3,466,286	\$ 3,466,286	\$ 3,531,760
Less: Uncollected Delinquent Taxes	2,068	-	11,486	11,486	11,545
Less: Credits to Taxpayers	<u>152,076</u>	<u>148,035</u>	<u>148,817</u>	<u>145,945</u>	<u>145,945</u>
Net Current Property Tax	3,131,806	3,186,432	3,305,983	3,308,855	3,374,270
Delinquent Property Taxes Collected	9,942	1,869	3,030	4,966	2,096
Penalties & Interest on Taxes	-	-	-	-	-
Other County Taxes	279,632	341,168	365,036	365,156	318,885
Intergovernmental	155,133	150,910	151,627	148,664	148,661
Licenses & Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal Revenues	3,576,513	3,680,379	3,825,676	3,827,641	3,843,912
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Capital Asset Sales	-	-	-	-	-
Beginning Fund Balance	<u>467,685</u>	<u>443,091</u>	<u>577,074</u>	<u>356,018</u>	<u>357,924</u>
Total Available Resources	<u>\$ 4,044,198</u>	<u>\$ 4,123,470</u>	<u>\$ 4,402,750</u>	<u>\$ 4,183,659</u>	<u>\$ 4,201,836</u>
Expenditures/Uses					
Public Safety & Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Health & Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment & Education	431,655	446,674	462,210	462,269	479,740
Roads & Transportation	279,616	299,273	303,156	303,156	314,524
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Nonprogram Current	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal Expenditures	711,271	745,947	765,366	765,425	794,264
Other Financing Uses:					
Operating Transfers Out	2,889,836	3,021,505	3,060,310	3,060,310	3,049,648
Ending Fund Balance	<u>443,091</u>	<u>356,018</u>	<u>577,074</u>	<u>357,924</u>	<u>357,924</u>
Total Uses and Fund Balance	<u>\$ 4,044,198</u>	<u>\$ 4,123,470</u>	<u>\$ 4,402,750</u>	<u>\$ 4,183,659</u>	<u>\$ 4,201,836</u>

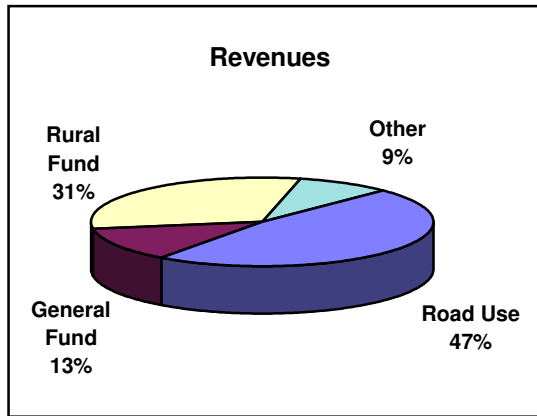
Secondary Roads Fund

The secondary roads fund is established to provide secondary roads services as defined in Section 331.429 of the *Code of Iowa*. Construction and reconstruction of secondary roads and bridges are the principal services provided from the fund. The primary sources of funding include proceeds from the state's road use tax fund (RUTF) and transfers of levied property taxes from both the general and rural services funds.

Administration expenditures include wages and benefits costs of \$4,869,000 and operational expenditures of \$62,000. Roadway maintenance is budgeted at \$1,729,000 and equipment

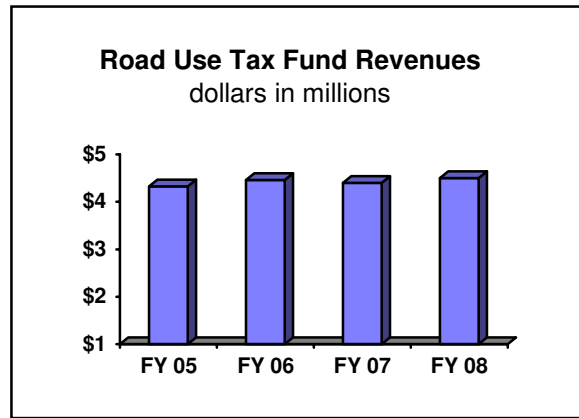


purchases and equipment maintenance is \$1,464,000. Fiscal 2008 also includes construction expenditures budgeted at \$1,050,000 and \$197,000 for bridge replacements.



The maximum levy amount from the general fund cannot exceed the equivalent of a property tax of sixteen and seven-eighths cents (\$.16875) per thousand dollars of assessed value on all taxable property in the county. The maximum levy amount from the rural services fund cannot exceed the equivalent of a property tax of three dollars and three-eighths cents (\$3.00375) per thousand dollars

of assessed value on property located in the unincorporated area of the county. For fiscal year 2008, \$1,236,634 will be transferred from the general fund and \$3,049,648 will be transferred from the rural services fund. This represents 100% of the projected maximum allowable transfers from both funds in accordance with the *Code of Iowa*. RUTF revenue is budgeted at \$4,497,627 in fiscal year 2008. Fiscal 2007 projected RUTF revenue is \$4,397,627, a decrease from the 2006 actual receipt of \$4,459,238. The 2005 actual receipt was \$4,322,578.



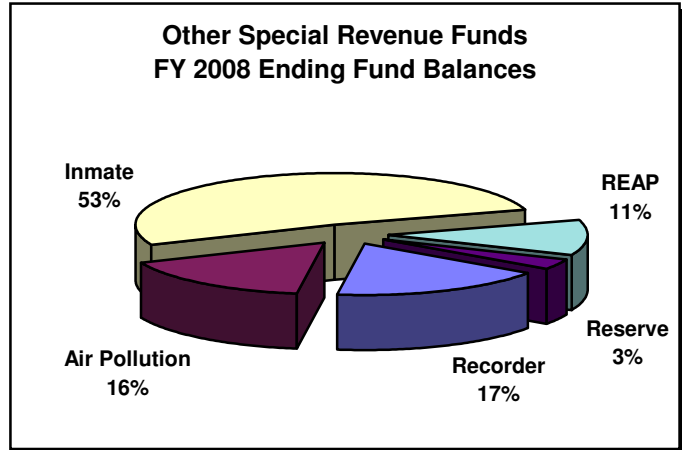
Secondary Roads Fund Statement

Revenues/Sources	Actual FY 05	Actual FY 06	Budget FY 07	Projected FY 07	Adopted FY 08
Taxes Levied on Property	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes	-	-	-	-	-
Less: Credits to Taxpayers	-	-	-	-	-
Net Current Property Tax	-	-	-	-	-
Delinquent Property Taxes Collected	-	-	-	-	-
Penalties & Interest on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	5,194,903	5,366,444	4,696,395	5,033,281	5,074,470
Licenses & Permits	29,142	21,947	20,500	20,500	26,700
Charges for Services	167,113	176,039	183,500	179,500	184,500
Use of Money & Property	-	-	-	-	-
Miscellaneous	<u>151,596</u>	<u>124,667</u>	<u>80,500</u>	<u>236,169</u>	<u>234,500</u>
Subtotal Revenues	5,542,754	5,689,097	4,980,895	5,469,450	5,520,170
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	4,082,519	4,233,813	4,279,074	4,279,074	4,286,282
Proceeds of Capital Asset Sales	26,689	16,839	60,500	31,119	1,000
Beginning Fund Balance	<u>1,025,352</u>	<u>1,059,200</u>	<u>900,000</u>	<u>1,046,311</u>	<u>1,028,691</u>
Total Available Resources	<u>\$ 10,677,314</u>	<u>\$ 10,998,949</u>	<u>\$ 10,220,469</u>	<u>\$ 10,825,954</u>	<u>\$ 10,836,143</u>
Expenditures/Uses					
Public Safety & Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Health & Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment & Education	-	-	-	-	-
Roads & Transportation	8,990,042	8,873,074	8,620,469	9,097,263	8,886,143
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Nonprogram Current	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	<u>628,072</u>	<u>1,079,564</u>	<u>700,000</u>	<u>700,000</u>	<u>1,050,000</u>
Subtotal Expenditures	9,618,114	9,952,638	9,320,469	9,797,263	9,936,143
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance	<u>1,059,200</u>	<u>1,046,311</u>	<u>900,000</u>	<u>1,028,691</u>	<u>900,000</u>
Total Uses and Fund Balance	<u>\$ 10,677,314</u>	<u>\$ 10,998,949</u>	<u>\$ 10,220,469</u>	<u>\$ 10,825,954</u>	<u>\$ 10,836,143</u>

Other Special Revenue Funds

Recorder's Records Management Fund

In 1993, the Iowa Legislature created a Recorder's records management fund for the purpose of preserving public records. The legislation requires that a \$1.00 fee per each recorded instrument be deposited into this fund. The fees collected, along with the interest earnings, are to be used for the enhancement of technological storage, retrieval, and transmission capabilities related to archival quality records.



Inmate Commissary Fund

The Sheriff's office accounts for the sale of personal and convenience items such as hygiene items, candy, stamps, pencils and cards, to inmates at the correctional center, and also revenues from inmate phone calls. Profits are used for purposes of prisoner welfare and rehabilitation.

Conservation Reserve Fund

Upon request of the county Conservation Board, the Board of Supervisors established a reserve for county conservation land acquisition and capital improvement projects as provided in section 350.6 of the *Code of Iowa*. The Board of Supervisors periodically credits money to the reserve.

Conservation Resource Enhancement and Protection (REAP) Fund

The Iowa resources enhancement and protection fund was created pursuant to section 455A.18 of the *Code of Iowa*. A portion of the state fund is allocated to county conservation boards. Thirty percent of that amount is allocated equally to each county, thirty percent is allocated to each county on a per capita basis, and forty percent is held in an account to award selected projects on a competitive grant basis. Funds may be used for land purchases, capital improvements, stabilization and protection of resources, repair and upgrading of facilities, and environmental education and equipment.

Air Pollution Title V Fund

This fund was established to account for expenditures and revenue related to implementation of the federal Title V Air Pollution grant effective October 1, 1995.

Other Special Revenue Funds Statement

Revenues/Sources	Actual FY 05	Actual FY 06	Budget FY 07	Projected FY 07	Adopted FY 08
Taxes Levied on Property	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes	-	-	-	-	-
Less: Credits to Taxpayers	-	-	-	-	-
Net Current Property Tax	-	-	-	-	-
Delinquent Property Taxes Collected	-	-	-	-	-
Penalties & Interest on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	94,881	128,983	50,000	181,380	50,000
Licenses & Permits	-	-	-	-	-
Charges for Services	69,577	55,135	277,044	456,830	320,000
Use of Money & Property	33,421	19,780	4,000	23,850	23,200
Miscellaneous	15,475	30,279	-	36,500	-
Subtotal Revenues	213,354	234,177	331,044	698,560	393,200
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	35,000	25,000	37,500	250,000
Proceeds of Capital Asset Sales	-	-	-	-	-
Beginning Fund Balance	826,811	595,101	435,757	483,091	863,551
Total Available Resources	<u>\$ 1,040,165</u>	<u>\$ 864,278</u>	<u>\$ 791,801</u>	<u>\$ 1,219,151</u>	<u>\$ 1,506,751</u>
Expenditures/Uses					
Public Safety & Legal Services	\$ -	\$ -	\$ 222,044	\$ -	\$ 240,798
Physical Health & Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment & Education	30,320	20,996	-	26,300	-
Roads & Transportation	-	-	-	-	-
Government Services to Residents	62,078	73,138	100,000	102,500	70,000
Administration	-	-	-	-	-
Nonprogram Current	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	352,666	287,053	75,000	226,800	300,000
Subtotal Expenditures	445,064	381,187	397,044	355,600	610,798
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance	595,101	483,091	394,757	863,551	895,953
Total Uses and Fund Balance	<u>\$ 1,040,165</u>	<u>\$ 864,278</u>	<u>\$ 791,801</u>	<u>\$ 1,219,151</u>	<u>\$ 1,506,751</u>

Capital Projects Fund Narrative

I. INTRODUCTION

The Capital Improvement Program (CIP) is a policy making and management tool to facilitate the planning, scheduling and execution of a series of public improvements for building assets and grounds over a multiple year period. The CIP for Linn County involves the planning, scheduling and coordination of physical improvements over a five-year period that is reassessed each year. A prioritized list is developed based upon assessment of need and importance within the constraints of the County's ability to finance, implement and administer the projects. The benefits of a CIP plan include:

- A. Attention is focused on the needs, goals and capabilities of the County.
- B. Capital improvement programming promotes the optimal use of taxpayer dollars by guiding the Board of Supervisors in making sound annual budget decisions.
- C. A sound and stable financial program is maintained by proposing projects and identifying their cost elements, identifying available financial resources and constraints, and developing a realistic financing program. Appropriations, tax rates, and bonded indebtedness can be established to address the capital projects needs that have been identified.
- D. A comprehensive picture of Linn County's capital improvement projects provides a manner by which capital needs are relayed to the public.

II. DEFINITION

A CIP is a plan for capital expenditures to be incurred each year over a five-year period to meet capital needs in future years. The plan sets forth each project or other contemplated expenditures in which the County is to have a part and specifies the resources estimated to be available to finance the projected expenditures. Generally, the capital projects fund is used to account for acquisition or construction of major capital facilities. However, additional expenditures can be made from the fund if the following criteria are met:

- 1. Exceed \$5,000.
- 2. Do not occur annually.

The capital projects service area, as defined under the *Code of Iowa*, includes construction projects such as roads, bridges and certain conservation projects. The funding of these projects is not included in the annual CIP and are not financed through the capital projects fund.

III. CONSIDERATIONS

- A. Financial constraints including reductions in federal and state funding, property tax limitations and other economic factors can cause uncertainty in the capital improvement planning process.
- B. The Capital Improvement Program will include the costs, sources of funding and the anticipated fiscal year(s) during which projects are scheduled to be financed.
- C. The Capital Improvement Program should maintain the county buildings and grounds in order to protect the county's capital investments, minimize future maintenance and replacement costs while providing for an adequate level of service.
- D. Each fiscal year's capital improvement budget and projects should be based upon the approved prioritized list taken from the most current five-year capital improvement program - subject to final project authorization.
- E. The expenditures identified in the Capital Improvement Program should not exceed projected funding sources.

IV. PROCESS

The capital improvement planning process includes the following:

- A. Submission of Proposed Projects – Each elected official, department head or designee in charge of a county building or department is requested to submit proposals for capital improvement projects in excess of \$5,000 based upon departmental goals and needs. Each member of the Board of Supervisors may also submit suggestions for consideration.
- B. Staff Review of Proposed Projects - The Budget Director and Administrative Services Director review proposals to ensure that all information needed is provided. Projects are tentatively assigned to a project year.
- C. Review of the Proposed Capital Improvement Program by the Board of Supervisors - The Board of Supervisors review the proposed program as it relates to overall County priorities, funding limitations and coordination with other County programs and activities.
- D. Capital Improvement Budget - Based upon the Capital Improvement Program, the Board of Supervisors prepares a Capital Improvement Budget for the next fiscal year for consideration and adoption as part of the annual budget process.

Capital Projects Fund Statement

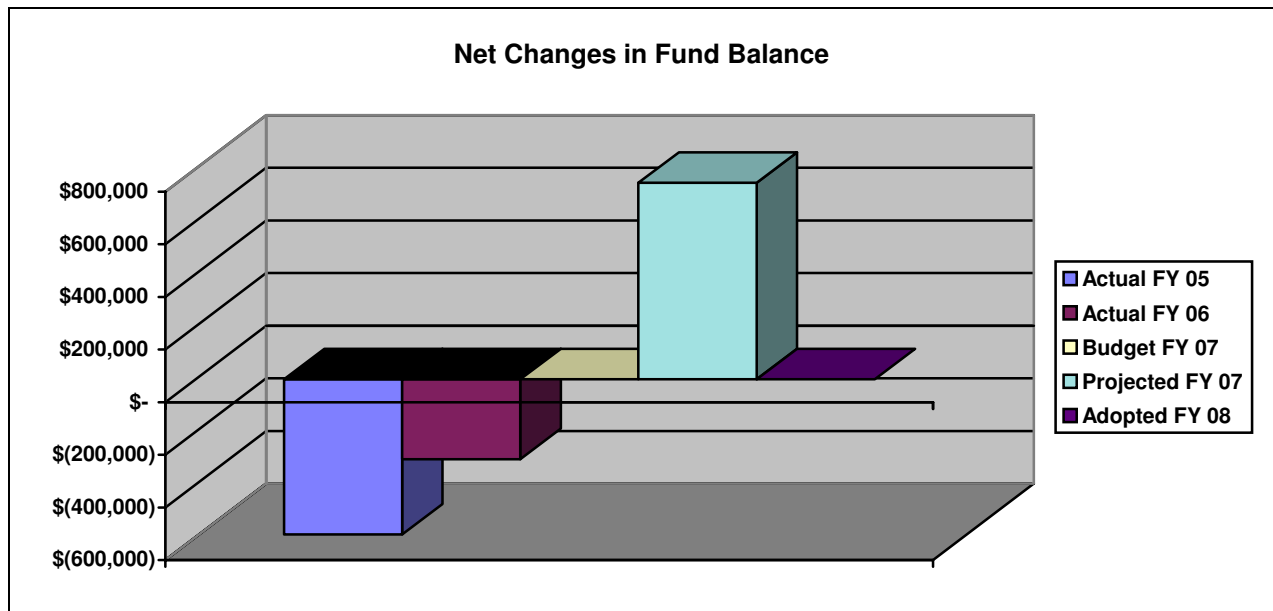
	Actual FY 05	Actual FY 06	Budget FY 07	Projected FY 07	Adopted FY 08
Revenues/Sources					
Taxes Levied on Property	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes	-	-	-	-	-
Less: Credits to Taxpayers	-	-	-	-	-
Net Current Property Tax	-	-	-	-	-
Delinquent Property Taxes Collected	-	-	-	-	-
Penalties & Interest on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	191,625	127	-	-	-
Licenses & Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Subtotal Revenues	191,625	127	-	-	-
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	400,000	1,200,000	800,000	1,484,518	1,000,000
Proceeds of Capital Asset Sales	-	-	-	-	-
Beginning Fund Balance	1,877,552	1,287,918	973,589	984,585	1,730,446
Total Available Resources	<u>\$ 2,469,177</u>	<u>\$ 2,488,045</u>	<u>\$ 1,773,589</u>	<u>\$ 2,469,103</u>	<u>\$ 2,730,446</u>
Expenditures/Uses					
Public Safety & Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Health & Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment & Education	-	-	-	-	-
Roads & Transportation	-	-	-	-	-
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Nonprogram Current	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	1,181,259	1,503,460	800,000	738,657	1,000,000
Subtotal Expenditures	1,181,259	1,503,460	800,000	738,657	1,000,000
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance	1,287,918	984,585	973,589	1,730,446	1,730,446
Total Uses and Fund Balance	<u>\$ 2,469,177</u>	<u>\$ 2,488,045</u>	<u>\$ 1,773,589</u>	<u>\$ 2,469,103</u>	<u>\$ 2,730,446</u>

This fund statement includes capital projects fund revenues and expenditures only. This will be less than the capital projects service area total due to secondary roads and conservation reserve funds expenditures included in the capital projects service area in accordance with the *Code of Iowa*.

Fund Balance Analysis

Capital Projects Fund

	Actual FY 05	Actual FY 06	Budget FY 07	Projected FY 07	Adopted FY 08
Beginning Fund Balance	\$ 1,877,552	\$ 1,287,918	\$ 973,589	\$ 984,585	\$ 1,730,446
Ending Fund Balance	<u>1,287,918</u>	<u>984,585</u>	<u>973,589</u>	<u>1,730,446</u>	<u>1,730,446</u>
Net Fund Balance Increase/(Decrease)	<u>\$ (589,634)</u>	<u>\$ (303,333)</u>	<u>\$ -</u>	<u>\$ 745,861</u>	<u>\$ -</u>



The capital projects fund balance is not budgeted to change in fiscal year 2008. The projected increase in fiscal year 2007 reflects the increase in reserves for the remodeling and expansion of the existing Administrative Office Building. The original fiscal year 2007 budget included \$600,000 for the project, currently placed on hold pending further study. The fiscal 2006 budget also included \$600,000 for this project, but the funding was redirected to the construction of an Election Depot at a cost of approximately \$900,000. An \$800,000 bond issue will replace most of the fund balance used for the Elections Depot project. This amount can be issued under the Code of Iowa without a referendum. A reimbursement resolution was approved prior to beginning the project, allowing the County to issue this debt at a later time. This bond issue will take place at the same time the County issues debt for the Administrative Office Building project. The actual fund balance decrease in fiscal 2005 was a result of the completion of a courthouse plaza project that was not included in the original CIP for that year. Annual funding for the CIP is transferred from the general fund to the capital projects fund.

Capital Projects 2008 – 2012

Capital projects fund expenditures of \$1,000,000 are budgeted for fiscal year 2008, with \$600,000 for the joint fiber network project and \$400,000 for capital projects included in the capital improvement plan (CIP). All projects are funded through tax dollars, although in the past, some projects have been financed with grant proceeds or bond issues. Projects included in the CIP are nonroutine and may or may not impact other operating budgets. Impact to other operating budgets is identified for each project. The plan includes the following projects for fiscal years 2008 through 2012:

- **Administrative Office Building Remodeling and Expansion**

Funding Year(s): 2008 through 2012
Cost: \$600,000 annually (total project is \$3,000,000 for Linn County)
Completion: 2012 (assumes project construction begins in fiscal 2008)
Description: Construction of a fiber network to connect county buildings.
Impact: No impact to other budgets.
Justification: This project will address issues related to inadequate capacity and obsolete equipment with the current wide area network. The project will result in significant savings to taxpayers due to the partnership of Linn County, the City of Cedar Rapids, and the Cedar Rapids School District. Total cost to do the project separately would be approximately \$20 million for all three jurisdictions. Annual CIP funding of \$600,000 will be allocated to the County's \$3 million portion of the project.

- **Administrative Office Building Emergency Generator**

Funding Year: 2008
Cost: \$150,000
Completion: 2008
Description: Construction of a concrete pad and purchase of a large capacity generator to provide emergency power to the Administrative Office Building.
Impact: Maintenance costs in the Facilities budget will increase \$2,400 annually.
Justification: Loss of electrical service will cause network and computer system failure, affecting all locations served by our data and telecommunications network.

- **Courthouse Law Library Conversion to Courtroom**

Funding Year: 2008
Cost: \$230,000
Completion: 2008
Description: Space in the Courthouse currently used for the law library will be converted into a non-jury courtroom with judge's chambers and a court reporter's office. A small portion of the existing space will be retained as a law library.
Impact: No impact to other budgets.
Justification: The district court needs additional courtrooms and office space due to the recent addition of new magistrates and a district judge.

Capital Projects 2008 – 2012 (cont.)

- **Courthouse 4th Floor Courtroom Hallway Extension**

Funding Year: 2008
Cost: \$20,000
Completion: 2008
Description: Extend the existing wall of the hallway to the judges' chambers in courtrooms 4B and 4C and add a new door with a security card access.
Impact: No impact to other budgets.
Justification: The project will eliminate unauthorized access to the judges' chambers in courtrooms 4B and 4C without violating the fire code.

- **Drexler Road Shop Equipment Storage Building**

Funding Year: 2009
Cost: \$66,000
Completion: 2009
Description: Construction of a 50' x 100' open-faced building for equipment storage.
Impact: Maintenance costs in the Engineer's budget will increase \$100 annually.
Justification: Equipment currently stored outside will be moved inside to improve the appearance of the property.

- **Public Health Clinic Entrance**

Funding Year: 2009
Cost: \$9,000
Completion: 2009
Description: Replace concrete sidewalk in front of clinic at the Public Health Building.
Impact: No impact to other budgets.
Justification: Sidewalk does not meet ADA requirements and traps water causing ice problems in the winter.

- **Fillmore Building Parking Lot and Driveway Replacement**

Funding Year: 2009
Cost: \$45,000
Completion: 2009
Description: Replace asphalt drive and parking lot at the Fillmore Building.
Impact: No impact to other budgets.
Justification: Asphalt is in disrepair.

- **Public Health Building Roof**

Funding Year: 2009
Cost: \$34,000
Completion: 2009
Description: Remove and replace shingles and install ice and water dam protection at the Public Health Building.
Impact: No impact to other budgets.
Justification: The existing shingles are nearing the end of their life expectancy.

Capital Projects 2008 – 2012 (cont.)

- **Administrative Office Building Chiller Replacement**

Funding Year: 2009
Cost: \$150,000
Completion: 2009
Description: Replace chiller and related air conditioning equipment in the Administrative Office Building.
Impact: No impact to other budgets.
Justification: The existing chiller was installed in 1981 and is past the estimated 25 year life span for equipment of this type, potentially resulting in costly emergency repairs.

- **Options Building Fire Detection System Replacement**

Funding Year: 2009
Cost: \$30,000
Completion: 2009
Description: Replace existing fire detection system.
Impact: No impact to other budgets.
Justification: Main panel for old system is obsolete.

- **Witwer Building Condensing Units Replacement**

Funding Year: 2009
Cost: \$25,000
Completion: 2009
Description: Replace existing condensing units on Witwer Building roof.
Impact: No impact to other budgets.
Justification: It is more cost effective to replace all of the units at once than to replace them individually.

- **Witwer Building Roof Guardrail and Stairs**

Funding Year: 2009
Cost: \$25,000
Completion: 2009
Description: Install new roof access and stairs. Also install a new guard rail around perimeter of flat roof.
Impact: No impact to other budgets.
Justification: Existing ladder does not provide safe access and there is no safety railing.

- **Witwer Building Fire Detection System**

Funding Year: 2010
Cost: \$49,000
Completion: 2010
Description: Replace existing fire detection system.
Impact: No impact to other budgets.
Justification: Main panel for old system is obsolete and malfunctions frequently.

Capital Projects 2008 – 2012 (cont.)

- **Alice Road Shop Equipment Storage Building**

Funding Year: 2010
Cost: \$66,000
Completion: 2010
Description: Construction of a 50' x 100' open-faced building for equipment storage.
Impact: Maintenance costs in the Engineer's budget will increase \$100 annually.
Justification: Equipment currently stored outside will be moved inside to improve the appearance of the property.

- **Mt. Vernon Shop Equipment Storage Building**

Funding Year: 2010
Cost: \$66,000
Completion: 2010
Description: Construction of a 50' x 100' open-faced building for equipment storage.
Impact: Maintenance costs in the Engineer's budget will increase \$100 annually.
Justification: Equipment currently stored outside will be moved inside to improve the appearance of the property.

- **Morgan Creek Shop Equipment Storage Building**

Funding Year: 2010
Cost: \$66,000
Completion: 2010
Description: Construction of a 50' x 100' open-faced building for equipment storage.
Impact: Maintenance costs in the Engineer's budget will increase \$100 annually.
Justification: Equipment currently stored outside will be moved inside to improve the appearance of the property.

- **Witwer Building Card Access System**

Funding Year: 2010
Cost: \$44,000
Completion: 2010
Description: Install a card access system in the building.
Impact: No impact to other budgets.
Justification: Provide added security for the building.

- **Fillmore Building Gym Floor Replacement**

Funding Year: 2010
Cost: \$28,000
Completion: 2010
Description: Remove asbestos tiles and replace with court style flooring.
Impact: No impact to other budgets.
Justification: Asbestos tile floor is breaking up along the perimeter of the gym floor.

Capital Projects 2008 – 2012 (cont.)

- **Correctional Center Roof Replacement**

Funding Year: 2011
Cost: \$189,000
Completion: 2011
Description: Replace existing roof.
Impact: No impact to other budgets.
Justification: The original roof was installed in 1984 when the facility was constructed. It will be past its estimated useful life of 25 years.

- **Fillmore Building Roof Replacement**

Funding Year: 2011
Cost: \$356,000
Completion: 2011
Description: Replace existing roof.
Impact: No impact to other budgets.
Justification: The existing roof was installed in 1987 and will be at the end its estimated useful life.

- **Toddville Shop Equipment Storage Building**

Funding Year: 2012
Cost: \$66,000
Completion: 2012
Description: Construction of a 50' x 100' open-faced building for equipment storage.
Impact: Maintenance costs in the Engineer's budget will increase \$100 annually.
Justification: Equipment currently stored outside will be moved inside to improve the appearance of the property.

- **Witwer Building Sprinkler System**

Funding Year: 2012
Cost: \$200,000
Completion: 2012
Description: Install a fire sprinkler system in the Witwer Building.
Impact: No impact to other budgets.
Justification: The Witwer Building is a historic, wooden building. It is at risk to become a total loss in the event of a fire. A sprinkler system would significantly improve the chances that the building could be saved.

Capital Projects Operating Impact

There will be no impact on the operating budget from projects in the CIP until fiscal year 2009 when the first of five equipment storage buildings is completed. The following tables summarize the annual net cost through fiscal 2017 of the projects included in the CIP that have an impact on the operating budget. Some projects may be cost negative, meaning the additional user fees generated by the project will more than offset the additional cost of maintenance, utilities and staffing, however, none of the projects included in the current CIP are cost negative. There is no incremental revenue, staffing, or maintenance costs associated with any of these projects. Some projects do impact operating budgets by increasing utility costs that will impact the secondary roads fund under the Engineer's budget. Increases of 10% are calculated in fiscal years 2012 and 2017.

CIP Summary:	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>
Incremental Revenues:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incremental Expenditures:	-	-	-	-	-	-	-	-	-
Staffing	-	-	-	-	-	-	-	-	-
Utilities	2,500	2,800	2,800	3,140	3,190	3,190	3,190	3,190	3,509
Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Incremental Expenditures	<u>2,500</u>	<u>2,800</u>	<u>2,800</u>	<u>3,140</u>	<u>3,190</u>	<u>3,190</u>	<u>3,190</u>	<u>3,190</u>	<u>3,509</u>
Annual Costs/(Savings)	<u>\$2,500</u>	<u>\$2,800</u>	<u>\$2,800</u>	<u>\$3,140</u>	<u>\$3,190</u>	<u>\$3,190</u>	<u>\$3,190</u>	<u>\$3,190</u>	<u>\$3,509</u>

Project Summary:									
Administrative Office Bldg. Generator	\$2,400	\$2,400	\$2,400	\$2,640	\$2,640	\$2,640	\$2,640	\$2,640	\$2,904
Drexler Shop Storage Building	100	100	100	100	110	110	110	110	121
Alice Shop Storage Building	-	100	100	100	110	110	110	110	121
Mt. Vernon Shop Storage Building	-	100	100	100	110	110	110	110	121
Morgan Creek Shop Storage Building	-	100	100	100	110	110	110	110	121
Toddsville Shop Storage Building	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>110</u>	<u>110</u>	<u>110</u>	<u>110</u>	<u>121</u>
	<u>\$2,500</u>	<u>\$2,800</u>	<u>\$2,800</u>	<u>\$3,140</u>	<u>\$3,190</u>	<u>\$3,190</u>	<u>\$3,190</u>	<u>\$3,190</u>	<u>\$3,509</u>

Debt Service Fund Narrative

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Options available to the County using the debt service fund include:

- General Obligation Bonds (Section 331.401, Code of Iowa)
 1. Essential County Purposes - issued for these activities without a referendum following a public hearing: voting machines; solid waste disposal facilities; sanitary sewer and drainage projects; construction or improvements to county building, with the limitation of \$800,000 for counties between 100,000 and 200,000 population
 2. General County Purposes - most other types of activities are general county purposes, and subject to a 60% approval at a public referendum
- Loan Agreements and Lease Purchase Agreements (Sections 331.402 and 331.301, Code of Iowa)

Alternatives to the issuance of general obligation bonds, which are available to counties, under the same rules set out above for bonds, but which do not require a public, competitive sale of bonds

General obligation bonds are used to finance a variety of public projects and are backed by the full faith and credit of the County. Outstanding general obligation debt as of July 1, 2007 totals \$2,345,000. The bonds have interest rates ranging from 4.40% to 4.50% and mature in varying amounts ranging from \$1,145,000 to \$1,200,000 with the final maturity due in the year ended June 30, 2009. Interest and principal payments on all general obligation bonds are accounted for through the debt service fund.

Moody's Investors Service has assigned an Aaa rating, for the most recent debt issuance, the \$6,500,000 Correctional Center bonds issued July 1, 1999. The highest quality rating reflects the county's well-diversified and growing economy and well managed financial operations, characterized by strong financial flexibility, low debt burden and rapid amortization of debt.

Under current State statutes, the County's general obligation debt limitation is five percent of its actual valuation of property. As of July 1, 2007, the general obligation debt is well below the legal debt limit of \$664,936,020 as calculated below:

2006 Actual Valuation on Property	\$12,813,336,693
Plus: Tax Incremental Financing Increment	508,770,768
Less: Military Exemption	<u>23,387,056</u>
Actual Value for Debt Limit Calculation	13,298,720,405
Multiply by 5%	<u>0.05</u>
Debt Limit	664,936,020
Less: Outstanding General Obligation Debt	<u>2,345,000</u>
Legal Debt Margin	\$ 662,591,020

Summary of Bond Issues

General obligation bonds payable as of July 1, 2007 are comprised of the following:

Issue	Date of Issue	Amount Issued	Interest Rates	Outstanding July 1, 2007
Correctional Center	July 1999	\$6,500,000	3.75 - 4.55%	\$2,345,000

Summary of Net Bonded Debt Indicators

The ratio of net bonded debt to assessed valuation and net bonded debt per capita are financial indicators used by County management, citizens and investors. This information is summarized as follows:

Fiscal Year	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Per Capita
FY 99	\$3,578,182	.06%	\$19.49
FY 00	9,144,971	.15	49.13
FY 01	8,215,937	.13	42.86
FY 02	7,327,588	.11	37.35
FY 03	6,445,267	.10	32.49
FY 04	5,482,593	.08	27.54
FY 05	4,473,839	.07	22.36
FY 06	3,427,172	.05	16.98
FY 07	2,329,557	.03	11.40
FY 08	1,184,557	.01	5.73

Summary of Principal and Interest Maturities

Annual debt service requirements to service all outstanding general obligation bonds are as follows:

Fiscal Year	Principal	Interest	Total
FY 08	\$1,145,000	\$104,380	\$1,249,380
FY 09	<u>1,200,000</u>	<u>54,000</u>	<u>1,254,000</u>
	\$2,345,000	\$158,380	\$2,503,380

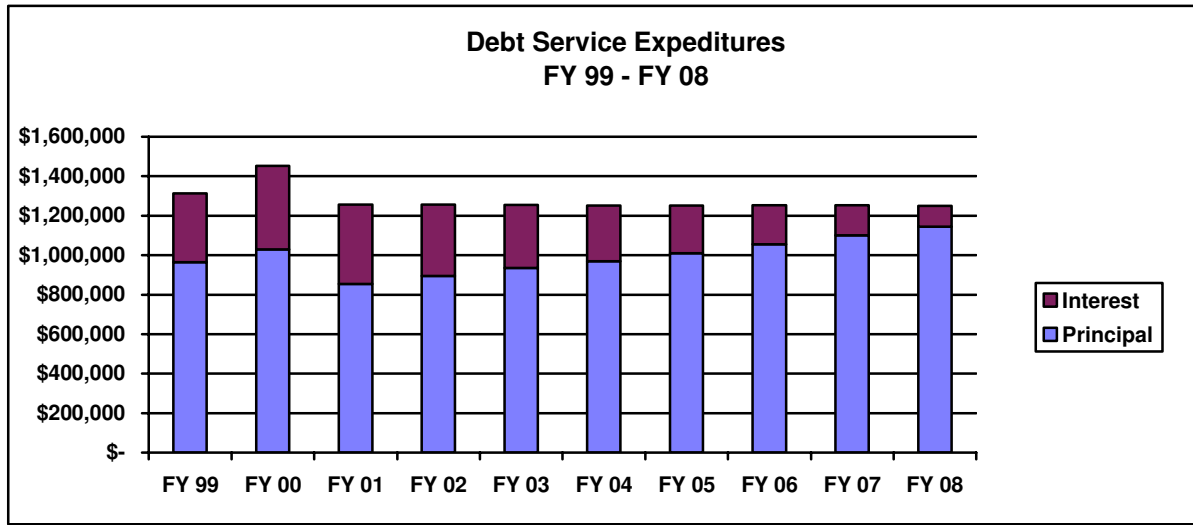
The current payment structure does not allow for a decrease in expenditures until fiscal year 2010. Any potential new debt would require increasing the debt service levy.

Summary of Principal and Interest Expenditures

The following payment table and chart detail general obligation expenditures over the past ten years:

Fiscal Year	Principal	Interest	Total
FY 99	\$ 965,000	\$348,673	\$1,313,673
FY 00	1,030,000	422,700	1,452,700
FY 01	855,000	400,827	1,255,827
FY 02	895,000	361,141	1,256,141
FY 03	935,000	320,023	1,255,023
FY 04	970,000	281,687	1,251,687
FY 05	1,010,000	241,322	1,251,322
FY 06	1,055,000	198,398	1,253,398
FY 07	1,100,000	152,505	1,252,505
FY 08	1,145,000	104,380	1,249,380

The County's primary objectives in debt management are to minimize interest expenditures and to keep the annual debt service tax rate at a consistent level over time by maintaining level annual payments. As the following chart indicates, new debt issues have historically been structured to meet these objectives:



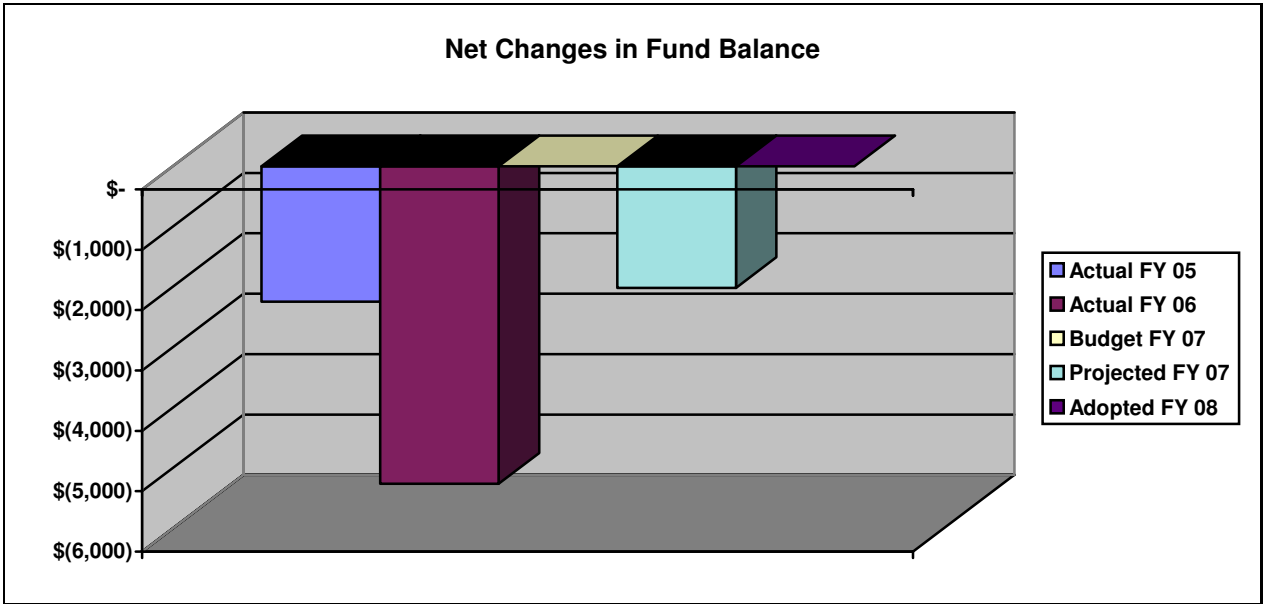
Debt Service Fund Statement

	Actual FY 05	Actual FY 06	Budget FY 07	Projected FY 07	Adopted FY 08
Revenues/Sources					
Taxes Levied on Property	\$ 504,669	\$ 1,187,189	\$ 1,188,283	\$ 1,188,283	\$ 1,181,258
Less: Uncollected Delinquent Taxes	3,325	-	3,744	3,744	3,740
Less: Credits to Taxpayers	<u>15,855</u>	<u>35,739</u>	<u>34,669</u>	<u>34,369</u>	<u>34,369</u>
Net Current Property Tax	485,489	1,151,450	1,149,870	1,150,170	1,143,149
Delinquent Property Taxes Collected	3,811	(584)	3,721	1,725	1,987
Penalties & Interest on Taxes	-	-	-	-	-
Other County Taxes	25,867	60,680	63,435	63,435	69,084
Intergovernmental	16,268	36,593	35,479	35,160	35,160
Licenses & Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal Revenues	531,435	1,248,139	1,252,505	1,250,490	1,249,380
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	717,645	-	-	-	-
Proceeds of Capital Asset Sales	-	-	-	-	-
Beginning Fund Balance	<u>24,959</u>	<u>22,717</u>	<u>26,942</u>	<u>17,458</u>	<u>15,443</u>
Total Available Resources	<u><u>\$ 1,274,039</u></u>	<u><u>\$ 1,270,856</u></u>	<u><u>\$ 1,279,447</u></u>	<u><u>\$ 1,267,948</u></u>	<u><u>\$ 1,264,823</u></u>
Expenditures/Uses					
Public Safety & Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Health & Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment & Education	-	-	-	-	-
Roads & Transportation	-	-	-	-	-
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Nonprogram Current	-	-	-	-	-
Debt Service	1,251,322	1,253,398	1,252,505	1,252,505	1,249,380
Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal Expenditures	1,251,322	1,253,398	1,252,505	1,252,505	1,249,380
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance	<u>22,717</u>	<u>17,458</u>	<u>26,942</u>	<u>15,443</u>	<u>15,443</u>
Total Uses and Fund Balance	<u><u>\$ 1,274,039</u></u>	<u><u>\$ 1,270,856</u></u>	<u><u>\$ 1,279,447</u></u>	<u><u>\$ 1,267,948</u></u>	<u><u>\$ 1,264,823</u></u>

Fund Balance Analysis

Debt Service Fund

	Actual FY 05	Actual FY 06	Budget FY 07	Projected FY 07	Adopted FY 08
Beginning Fund Balance	\$ 24,959	\$ 22,717	\$ 26,942	\$ 17,458	\$ 15,443
Ending Fund Balance	<u>22,717</u>	<u>17,458</u>	<u>26,942</u>	<u>15,443</u>	<u>15,443</u>
Net Fund Balance Increase/(Decrease)	<u>\$ (2,242)</u>	<u>\$ (5,259)</u>	<u>\$ -</u>	<u>\$ (2,015)</u>	<u>\$ 0</u>



No change in fund balance is budgeted in the debt service fund for fiscal 2008. Any fund with a property tax levy will experience slight increases or decreases each year due to state credits, replacements, and delinquent tax collections. A slight decrease in projected fund balance in 2007 is due to state replacement estimates. Decreases in fiscal years 2006 and 2005 were a result of actual tax collections and state replacements.

Performance Measurement

In fiscal year 1996, the Linn County Board of Supervisors committed to implementing performance based budgeting. It was decided, by the Office of Finance & Budget, that the Governmental Accounting Standards Board (GASB), approach to performance measurement would be utilized. In its various research reports on Service Efforts and Accomplishments reporting, the GASB identifies the basic categories of performance measures as follows:

- measures of effort or “inputs”
- measures of accomplishments or “outputs”
- measures that relate efforts to accomplishments or “outcome” and “efficiency”
- explanatory information

As performance data is collected and analyzed, including comparisons with other public and private entities, informed decisions can be made regarding public services and the efficient use of tax dollars.

Administrative Services

Department: Administrative Services

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$15,971	\$83,281	\$101,825	\$103,825
Charges for Services	1,304	1,785	320	300
Miscellaneous	7,171	7,063	5,000	5,000
Total Revenues	\$24,446	\$92,129	\$107,145	\$109,125
Expenditures/Uses				
Personal Services	\$357,421	\$388,698	\$391,603	\$406,196
Operating Expenditures	484,906	562,242	507,946	520,194
Capital Outlay				18,000
Total Expenditures	\$842,327	\$950,940	\$899,549	\$944,390

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	2.00	2.00	2.00	2.00
Part Time	.70	.70	.70	.70
Management & Confidential	3.00	3.00	3.00	3.00
Total Full - Time Equivalent	6.70	6.70	6.70	6.70

Administrative Services

Department: Administrative Services

Program: Administrative Services

Program Description: To provide timely administrative support services to the Board of Supervisors and other County departments in the areas of telecommunications, purchasing, car pool, mail, and courier routes. The Administrative Services Director is also the assistant to the Board of Supervisors and manages capital projects and rural library contracts.

Organizational Strategic Goal: Enhance Quality of Life.

Performance Objectives:

- To submit rural library contracts for current fiscal year to Board of Supervisors by December 1st.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Rural library contracts submitted to Board of Supervisors.	11	11	11	11
2. Capital funded projects authorized for fiscal year.	21	9	5	3
Output:				
1. Rural library contracts submitted to Board of Supervisors by December 1 st .	11	11	11	11
2. Capital projects initiated by June 30 th .	17	9	5	3
Outcome:				
1. Percentage of rural library contracts submitted for Board of Supervisors action by December 1st	100%	100%	100%	100%
2. Percentage of capital projects initiated by June 30th	81%	100%	100%	100%

Department: Administrative Services

Program: Purchasing

Program Description: The purchasing division of Administrative Services handles the procurement of goods and services for the County. The goal of the division is to ensure that the County receives the best products and services at the lowest possible price. The purchasing division is also responsible for the operation of the County's mailroom.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To achieve 100% compliance with Board of Supervisors procurement policy by departments directly reporting to the Board of Supervisors.
2. To increase procurements made by elected officials and autonomous boards that follow the procurement policy process.
3. To process mailings (non-bulk) and packages for shipping received from departments within one day of receipt

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Procurements by departments reporting to BOS for which Procurement Policy authorizations apply	456	457	450	450
2. Procurements by Elected Officials and autonomous boards	295	265	275	275
3. Non-bulk mail pieces and packages for shipping received for processing	622,473	793,075	800,000	800,000
Output:				
1. Procurements by departments reporting to BOS that complied with Procurement Policy	439	451	440	440
2. Procurements by Elected Officials and autonomous boards that followed Procurement Policy process	69	99	150	150
3. Mailing (non-bulk) and shipping pieces processed within one working day of receipt	622,473	793,075	800,000	800,000
Outcome:				
1. Percent compliance with Procurement Policy by departments reporting to BOS	96%	99%	98%	98%
2. Percent compliance with Procurement Policy by elected officials	23%	37%	55%	55%
3. Percentage of non-bulk mailing and shipping pieces processed within one working day	100%	100%	100%	100%

Department: Administrative Services

Program: Car Pool

Program Description: To supply county personnel with mechanically sound and safe vehicles for their use while conducting county business.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. To meet all requests by County personnel for use of a vehicle from the car pool
2. To initiate proper repairs to all reports of vehicle defects within two working days
3. To operate car pool at a cost at or below Federal Mileage Reimbursement Rate

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Requests received for use of a car pool vehicle	692	431	682	650
2. Repair/defect reports received	13	12	11	12
3. Costs associated with operation of car pool vehicles (lease/depreciation, insurance, gas, maintenance and repairs)	\$12,202	\$18,557	\$16,553	\$18,420
Output:				
1. Vehicle requests satisfied	692	431	680	645
2. Repairs initiated within two working days of report	10	11	10	12
3. Miles driven	43,048	45,253	45,757	45,000
Outcome:				
1. Percentage of requests for usage filled annually	100%	100%	99%	99%
2. Percentage of repairs initiated within two working days of report	100%	91%	90%	100%
Efficiency:				
1. Cost per mile	\$.28	\$.41	\$.36	\$.41

Explanatory Data: The Federal Mileage reimbursement rate (FMRR) was 40.5 cents from January 1, 2005 through August 31, 2005, and 48.5 cents from September 1, 2005 through December 31, 2005. The rate decreased to 44.5 cents on January 1, 2006 and increased to 48.5 cents on January 1, 2007.

Attorney

Department: Attorney				
<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental		\$1,600	\$84,511	\$80,088
Charges for Services	\$18,788	18,025	16,157	17,150
Total Revenues	\$18,788	\$19,625	\$100,668	\$97,238
Expenditures/Uses				
Personal Services	\$2,244,919	\$2,544,081	\$2,681,253	\$2,759,842
Operating Expenditures	134,010	137,810	105,071	112,821
Capital Outlay				
Total Expenditures	\$2,378,929	\$2,681,891	\$2,786,324	\$2,872,663

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Deputies	1.00	1.00	1.00	1.00
Bargaining Unit	12.00	12.00	12.00	12.00
Part Time	.98	.40	.79	.79
Management & Confidential	2.00	2.00	2.00	2.00
Non-Bargaining Unit	17.00	18.00	18.00	18.00
Total Full - Time Equivalents	33.98	34.40	34.79	34.79

Attorney

Department: Attorney

Program: Felony Prosecution

Program Description: The County Attorney is elected to prosecute criminal violations as defined by the Code of Iowa. The County Attorney's office is divided into the criminal, juvenile and civil divisions. Prosecution of felony cases filed in Linn County is part of the criminal division.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To prosecute felony cases filed in Linn County.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of attorneys (including County Attorney)	4.50	4.50	4.50	4.50
Output:				
1. Total number of cases prosecuted	998	914	934	934
Outcome:				
1. Percentage change in number of cases per year	1%	(8)%	2%	0%
Efficiency:				
1. Average caseload per attorney	222	203	208	208

Explanatory Data: Felonies are the most serious level of offense and carry items of incarceration of five years or more. These cases require more time to prosecute because of their seriousness and require additional discovery and deposition time.

Department: Attorney

Program: Misdemeanors Prosecution

Program Description: The County Attorney is elected to prosecute criminal violations as defined by the Code of Iowa. The County Attorney's office is divided into the criminal, juvenile and civil divisions. Prosecution of misdemeanors filed in Linn County is part of the criminal division. Prosecution of indictable and simple misdemeanors includes discovery and depositions.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To prosecute misdemeanor cases filed in Linn County.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of Indictable Attorneys	5.50	5.50	5.50	5.50
2. Number of Simple Attorneys	2.00	2.00	2.00	2.00
Output:				
1. Total number of cases	8,213	8,377	8,545	8,545
2. Number of indictable misdemeanors	3,922	4,000	4,080	4,080
3. Number of simple misdemeanors	2,226	2,271	2,316	2,316
4. Number of simple DWLUS offenses	2,065	2,106	2,149	2,149
Outcome:				
1. Percentage change in caseload per year - indictable misdemeanors	2%	2%	2%	0%
2. Percentage change in caseload per year - simple misdemeanors	(33)%	2%	2%	0%
3. Percentage change in caseload per year – simple DWLUS offense	2%	2%	2%	0%
Efficiency:				
1. Indictable misdemeanor caseload per attorney	1,086	727	742	742
2. Simple misdemeanor caseload per attorney	1,113	1,136	1,158	1,158

Explanatory Data: DWLUS (Driving While License Under Suspension) are simple misdemeanor cases. These cases are handled by indictable attorneys during a weekly scheduled court docket and include the indictable level suspension/barred driving offense. The simple misdemeanor cases seldom require additional court time beyond the scheduled initial appearance.

Department: Attorney

Program: Juvenile Division

Program Description: Review and prosecute juvenile delinquency cases ranging from simple misdemeanors to felonies, child in need of assistance, termination of parental rights, and mental commitments. Provide training and assistance to Department of Human Services.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To prosecute juvenile cases filed in Linn County.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of attorneys	4.00	4.00	4.00	4.00
Output:				
1. Total number of cases	1,373	1,417	1,452	1,452
2. Number of CINA cases	612	615	627	627
3. Number of delinquencies	604	642	662	662
4. Number of termination's	157	160	163	163
Outcome:				
1. Percentage change in total number of cases per year	25%	33%	3%	0%
Efficiency:				
1. Caseload per attorney	343	354	363	363

Explanatory Data: Juvenile cases tend to be time consuming because the best interest of the child is always a factor regardless of the circumstances. Additional hearings and procedures are required for juvenile cases, and more time is necessary for review of reports. Child in need of assistance (CINA) cases tends to be longer in duration and may continue until the child reaches the age of majority. Amendments are no longer done.

Department: Attorney

Program: Civil Division

Program Description: To provide legal assistance to the various departments of the County, including real estate and risk management. To defend some legal actions against Linn County and all post conviction relief actions. Bring legal action in the name of Linn County and bring forfeiture actions in the name of the State of Iowa resulting from criminal cases.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. To provide legal assistance to County departments

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of attorneys	3.00	3.00	3.00	3.00
Output:				
1. Total number of cases	215	175	179	179
2. Total number of Forfeiture cases	51	80	82	82
3. Total number of Post Conviction Relief cases	11	10	10	10
4. Total number of Civil Infraction cases	26	37	38	38
5. Total number of Litigation cases	4	7	7	7
6. Total number of Worker's Compensation cases	3	7	7	7
7. Total Guardianship/Conservatorship filings	4	4	4	4
8. Total Bankruptcy cases	106	26	27	27
9. Arbitration/Civil Service/Mediation cases	10	4	4	4
Outcome:				
1. Percentage change in total number of cases per year	N/A	(19)%	2%	2%

Explanatory Data: The Civil Division represents all Linn County offices/departments in any claims brought against Linn County in various matters including, but not limited to administration of forfeitures cases, defense of post conviction relief actions, arbitration and employee related matters and prosecution of violations of county ordinances.

Auditor

Department: Auditor

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$52,122	\$208,413	\$95,890	\$102,075
Licenses & Permits	6,287	5,826	5,550	6,200
Charges for Services	5,543	3,825	447	350
Miscellaneous	10,796	13,401	9,000	11,000
Total Revenues	\$74,748	\$231,465	\$110,887	\$119,625
Expenditures/Uses				
Personal Services	\$1,052,122	\$1,132,999	\$1,226,939	\$1,301,732
Operating Expenditures	405,118	440,276	425,057	349,547
Capital Outlay	5,402	12,203		
Total Expenditures	\$1,462,642	\$1,585,478	\$1,651,996	\$1,651,279

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Deputies	3.00	3.00	3.00	3.00
Bargaining Unit	12.00	12.00	12.00	11.00
Part Time	.28		.28	1.40
Management & Confidential	1.00	1.00	2.00	2.00
Total Full - Time Equivalents	17.28	17.00	18.28	18.40

Auditor

Department: Auditor

Program: Accounts Payable/Receivable

Program Description: Accurate and timely processing of claims and receipts in accordance with County policies, including purchasing, employee travel, procurement card and cell phone allowance.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. To reduce number of errors on warrants issued.
2. To record revenues within 24 hours of receipt.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of warrants prepared	29,315	29,350	29,100	27,000
2. Costs associated with processing claims	\$115,874	\$111,262	\$145,472	\$171,479
3. Number of receipts received by Auditor's Office	5,651	5,950	6,105	6,200
Output:				
1. Number of warrants re-written annually	40	38	39	35
2. Number of claims processed annually	74,951	76,250	81,000	82,000
3. Number of receipts processed within 24 hours	5,537	5,831	5,990	6,100
4. Number of departments entering claims	5	10	12	20
Outcome:				
1. Percentage of warrants prepared correctly	99.86%	99.87%	99.87%	99.87%
Efficiency:				
1. Cost per claim processed	\$1.55	\$1.46	\$1.80	\$2.09

Department: Auditor

Program: Payroll

Program Description: Processing and reconciliation of employee payroll records in an accurate and timely manner.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. To reduce costs by encouraging the use of direct deposit
2. To reduce time spent processing payroll

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Annual payroll processing cost	\$92,811	\$97,401	\$120,154	\$136,265
Output:				
1. Number of payroll units issued annually	33,376	33,925	34,307	34,445
Outcome:				
1. Percentage of employees utilizing direct deposit	62%	64%	65%	72%
2. Total annual cost savings due to direct deposit	\$7,280	\$7,479	\$8,405	\$8,670
Efficiency:				
1. Average cost per payroll unit issued	\$2.78	\$2.87	\$3.50	\$3.96

Department: Auditor

Program: Elections

Program Description: Process voter registrations and absentee balloting, conduct all statutory and special elections, maintain precinct maps and provide information on upcoming elections and voting locations.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. Chart election costs
2. Efficiently process voter registrations
3. Track National Change of Address costs
4. Process voter records with minimal errors

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of new registrations to the County	13,916	13,536	11,500	10,500
2. Cost of Cedar Rapids city election	N/A	\$44,000	N/A	\$42,000
3. Cost of county general election	\$254,124	N/A	\$178,021	N/A
4. Number of registered voters in Cedar Rapids	83,559	84,561	84,269	84,500
5. Number of registered voters in county	135,560	145,523	147,000	145,000
Output:				
1. Number of registration changes	38,084	26,464	25,000	15,000
2. Number of total registration transactions processed	52,000	40,000	36,500	25,500
3. Number of total votes cast in Cedar Rapids election	N/A	25,183	N/A	30,000
4. Number of total votes cast in general election	111,110	N/A	78,275	N/A
Outcome:				
1. Percent of voter turnout in Cedar Rapids election	N/A	29.78%	N/A	35.50%
2. Percent of voter turnout in general election	81.96%	N/A	53.25%	N/A
Efficiency:				
1. Cost per vote in Cedar Rapids election	N/A	\$1.75	N/A	\$1.40
2. Cost per vote in County general election	\$2.29	N/A	\$2.27	N/A

Department: Auditor

Program: GIS

Program Description: Geographic Information System (GIS) is a division of the Auditor's office. The purpose of the GIS department is to create, manage, and maintain a sophisticated computer mapping system and maintain all property transaction records.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. To reduce resources needed to maintain parcel maps to 20% of total staff time.
2. To provide GIS data to other jurisdictions including smaller cities and school districts.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Annual salary cost for parcel map maintenance	\$59,400	\$61,375	\$65,900	\$55,730
2. Annual salary cost for GPN database maintenance	69,300	61,375	65,900	66,870
3. Annual salary cost for deed transactions	39,416	36,520	44,100	42,400
Output:				
1. Number of parcels edited	2,748	2,175	2,400	2,400
2. Number of Geo-reference Parcel Numbers (GPNs) added or combined	2,748	2,175	2,400	2,400
3. Number of real estate transactions	10,496	9,681	10,000	10,000
Outcome:				
1. Percentage of GIS staff time used for parcel updates	30%	35%	30%	25%
2. Percentage of GIS staff time used for GPN database maintenance	35%	35%	30%	30%
3. Percentage of real estate staff time used for additions and changes	65%	65%	70%	65%
Efficiency:				
1. Average parcel data maintenance cost	\$21.62	\$28.22	\$27.46	\$23.22
2. Average salary cost for data maintenance	25.22	28.22	27.46	27.86
3. Average cost for deed transactions	3.76	3.77	4.41	4.24

Explanatory Data: Fiscal year 2008 is the last year that real estate transactions will be included in the GIS division's performance data due to a restructuring of responsibilities within the Auditor's office. Performance measures will be realigned between the different divisions. The GIS division will focus on reducing staff time needed to maintain the parcel maps and also to increase services to the smaller communities and school districts in Linn County.

Board of Supervisors

Department: Board of Supervisors

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$416,410	\$272,806	\$399,034	\$415,741
Charges for Services	299,056	381,817	361,100	361,000
Use of Money & Property	169,460	236,907	236,817	237,539
Miscellaneous	43,266	71,735	94,824	83,000
Total Revenues	\$928,192	\$963,265	\$1,091,775	\$1,097,280
Expenditures/Uses				
Personal Services	\$293,321	\$330,570	\$335,124	\$360,792
Operating Expenditures	2,238,368	1,950,392	2,585,130	2,921,103
Capital Outlay				
Total Expenditures	\$2,531,689	\$2,280,962	\$2,920,254	\$3,281,895

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	3.00	3.00	3.00	3.00
Part Time	.13	.13	.13	.13
Total Full - Time Equivalent	3.13	3.13	3.13	3.13

Board of Supervisors

Department: Board of Supervisors

Program: Policy

Program Description: Provide leadership through the administration of county government to achieve the goals established for Linn County while maintaining sound fiscal management.

Organizational Strategic Goal: Achieve Effective Communications

Performance Objectives:

1. To provide cost-effective services to county residents.
2. To maintain unreserved general fund balance in accordance with financial policies of 25%.
3. To maintain a sound debt position.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Taxes levied	\$39,946,885	\$42,209,972	\$43,036,856	\$44,958,516
2. Total expenditures – budgetary basis	88,270,561	92,739,114	97,363,841	99,426,455
3. General fund expenditures – budgetary basis	49,809,685	53,404,174	56,685,602	56,889,369
4. Net bonded debt	4,472,225	3,416,776	2,318,058	1,184,557
Output:				
1. Number of residents	198,900	201,820	204,260	206,690
2. General fund unreserved fund balance	\$13,232,321	\$14,575,391	\$14,222,342	\$14,222,342
3. Taxable property value (in thousands)	7,020,283	7,168,553	7,314,769	7,442,205
Outcome:				
1. Percentage of unreserved general fund balance	26.6%	27.3%	25.1%	25.0%
2. Current bond rating - Moody's Investor Services	Aaa	Aaa	Aaa	Aaa
Efficiency:				
1. Taxes levied per resident	\$201	\$209	\$211	\$218
2. Ratio of net bonded debt to assessed value	.06%	.05%	.03%	.02%
3. Per capita net bonded debt	\$22.48	\$16.93	\$11.35	\$5.73

Explanatory Data: While taxes levied per person have increased, actual property taxes paid by homeowners have remained relatively flat (see discussion in transmittal letter and budget in brief). The increasing tax burden has been shifted to industrial and commercial taxpayers due to state tax property tax legislation passed in 1978 that limits the increase on residential and agricultural property taxable values.

Child Support Recovery Unit

Department: Child Support Recovery Unit

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$1,566,849	\$1,584,772	\$1,655,208	\$1,743,867
Total Revenues	\$1,566,849	\$1,584,772	\$1,655,208	\$1,743,867
Expenditures/Uses				
Personal Services	\$1,287,455	\$1,405,508	\$1,402,522	\$1,473,447
Operating Expenditures	195,371	187,693	205,254	221,250
Total Expenditures	\$1,482,826	\$1,593,201	\$1,607,776	\$1,694,697

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Bargaining Unit	21.00	21.00	21.00	21.00
Part Time				
Management & Confidential	3.25	3.26	3.25	3.25
Total Full - Time Equivalent	24.25	24.26	24.25	24.25

Child Support Recovery Unit

Department: Child Support Recovery Unit

Program: Support Collection

Program Description: Establish paternity, set child support and medical support obligations, and enforce existing court orders as they relate to child and medical support provisions in Linn County Court Orders.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To obtain court orders in 82% of cases
2. To collect current support on time in 74% of cases
3. To meet federal incentive rate of 5 to 1 cost effectiveness
4. To contact customer and provide a response on Specialized Customer Service Unit (SCSU) and EPIC Unit referrals within 48 hours

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of FTEs	24.25	24.26	24.25	24.25
2. Program expenditures	\$1,482,826	\$1,593,201	\$1,607,776	\$1,694,697
Output:				
1. Monthly number of new orders per FTE	28	26	26	26
2. Monthly number of reviews per FTE	33	36	36	36
3. Monthly cases set up per FTE	184	164	184	184
4. Customer service referrals responded to within 48 hrs.	95.6%	95.5%	100.0%	100.0%
5. Total support collected	\$20,433,375	\$23,319,611	\$23,500,000	\$23,500,000
Outcome:				
1. Percentage of court orders obtained	85.8%	85.6%	85.0%	85.0%
2. Percentage of current support collected in month due	64.2%	67.9%	68.0%	70.0%
Efficiency:				
1. Cost effectiveness ratio	5:1	5:1	5:1	5:1
2. Number of cases per FTE	507	500	500	500

Civil Service

Department: Civil Service

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Expenditures/Uses				
Personal Services	\$7,023	\$7,511	\$7,477	\$7,762
Operating Expenditures	5,124	6,000	7,590	7,790
Total Expenditures	\$12,147	\$13,511	\$15,067	\$15,552

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Part Time	.30	.30	.30	.30
Total Full - Time Equivalents	.30	.30	.30	.30

Civil Service

Department: Civil Service

Program: Civil Service

Program Description: Administration of civil service tests and psychological evaluations associated with the hiring of new law enforcement officers and promotional testing of existing officers.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. To provide the Sheriff's department with information related to qualified applicants for law enforcement positions.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Civil Service expenditures	\$12,147	\$13,511	\$15,067	\$15,552
2. Number of applicants	86	53	100	100
Output:				
1. Number of written test administered	17	15	30	30
2. Number of psychological evaluations performed	3	7	12	12
3. Number of applicants hired	2	5	12	12
Outcome:				
1. Percentage of qualified applicants hired	2.3%	9.4%	12.0%	12.0%
Efficiency:				
1. Average cost per applicant hired	\$6,074	\$2,702	\$1,256	\$1,296

Conservation

Department: Conservation

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$211,805	\$273,225	\$327,605	\$196,225
Charges for Services	520,050	465,195	425,487	467,375
Use of Money & Property	71,421	61,267	59,395	56,500
Miscellaneous	28,692	46,875	50,021	13,125
Total Revenues	\$831,968	\$846,562	\$862,508	\$733,225
Expenditures/Uses				
Personal Services	\$1,891,668	\$2,088,920	\$2,151,282	\$2,242,037
Operating Expenditures	634,532	634,310	596,126	620,697
Capital Outlay	200,976	398,710	386,800	432,525
Total Expenditures	\$2,727,176	\$3,121,940	\$3,134,208	\$3,295,259

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Part Time	7.56	8.49	9.01	9.01
Management & Confidential	7.00	7.00	7.00	7.00
Bargaining Unit	22.00	22.00	22.00	22.00
Total Full - Time Equivalents	37.56	38.49	39.01	39.01

Conservation

Department: Conservation

Program: Parks & Outdoor Recreation

Program Description: To provide high quality outdoor recreation and education opportunities and to help people understand the value of natural resources in their lives.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To increase overall visitor use and satisfaction of county park areas and facilities.
2. To maintain the number of programs and participants in conservation education activities.
3. To continue development of educational materials and facilities at the Wickiup Hill Outdoor Learning Area.
4. To increase communication and education of the public related to conservation and natural resources.
5. To maintain and improve wildlife habitats in parks and natural areas.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Expenditures for outdoor recreation & natural resources	\$2,727,176	\$3,121,938	\$3,134,208	\$3,295,259
2. Person-hours expended for outdoor recreation & natural resources	80,608	84,202	85,000	85,000
Output:				
1. Number of visitors per year	1,000,000	1,000,000	1,000,000	1,000,000
2. Linn County population	198,900	201,820	204,260	206,690
3. Lodge and shelter users	53,316	56,873	60,000	62,000
4. Camper days	64,591	66,000	70,000	75,000
5. Boat rental users	4,215	4,729	5,000	5,500
6. Education programs conducted	306	258	275	300
7. Participants attending programs*	13,174	10,843	12,000	15,000
8. Acres managed	6,559	6,825	6,825	6,825
9. Economic impact of parks, trails, natural areas, etc. **	N/A	\$16,300,000	\$19,000,000	\$21,000,000
Outcome:				
1. Percent of park users satisfied with park facilities per user surveys	99.5%	99.0%	99.0%	99.0%
2. Percent increase/(decrease) in lodge & shelter users	(1.5)%	6.7%	5.5%	3.3%
3. Percent increase/(decrease) in camper days	9.8%	2.2%	6.1%	7.1%
4. Percent increase/(decrease) in boat rental users	3.7%	12.2%	5.7%	10.0%
5. Percent increase/(decrease) in education program attendance*	(1.9)%	(17.7)%	10.7%	25.0%
6. Percent increase/(decrease) in economic impact	N/A	N/A	16.6%	10.5%
Efficiency:				
1. Cost per park visitor day	\$2.72	\$3.12	\$3.13	\$3.30
2. Daily cost per capita for outdoor recreation	0.04	.04	.04	.05
3. Annual cost per capita for outdoor recreation	13.71	15.47	15.55	17.88
4. Annual cost per acre managed per capita	0.002	0.002	.002	.003
5. Economic return on investment (budget)	N/A	5 times	6 times	6 times

* Decrease due reduction in school field trips (high fuel/transportation costs).

**Internal analysis based on national standards for park and recreational activities

Court Expense

Department: Court Expense

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Charges for Services	\$679	\$19,911	\$17,613	\$15,000
Total Revenues	\$679	\$19,911	\$17,613	\$15,000
Expenditures/Uses				
Operating Expenditures	\$59,114	\$46,879	\$56,592	\$54,185
Total Expenditures	\$59,114	\$46,879	\$56,592	\$54,185

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions	0.00	0.00	0.00	0.00
Total Full - Time Equivalent	0.00	0.00	0.00	0.00

Court Expense

Department: Court Expense

Program: Court Administration

Program Description: Purchase publications for the law library, pay for the legal defense of indigents, and provide other court costs such as expert witness fees and interpreters under the order of the courts.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. Provide law library resources to meet the needs of the courts, bar association and the public.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. County expenditures	\$59,114	\$46,879	\$56,592	\$54,185
Output:				
1. Number of cases filed	72,107	68,960	70,546	70,546
Outcome:				
1. Meet Board of Supervisors budget guidelines	Yes	Yes	Yes	Yes
Efficiency:				
1. Cost per case	\$.82	\$.68	\$.80	\$.77

Explanatory Data: Court administration is a state of Iowa program with Linn County providing funding for the law library and other minor costs.

Engineer

Department: Engineer				
<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$5,194,904	\$5,366,443	\$5,033,281	\$5,074,470
Licenses & Permits	29,142	21,947	20,500	26,700
Charges for Services	171,292	176,039	179,500	184,500
Miscellaneous	178,285	141,500	267,288	235,500
Total Revenues	\$5,573,623	\$5,705,929	\$5,500,569	\$5,521,170
Expenditures/Uses				
Personal Services	\$4,821,926	\$4,977,082	\$5,093,416	\$5,106,564
Operating Expenditures	4,094,695	3,901,975	3,891,103	3,634,103
Capital Outlay	1,239,035	1,372,860	1,115,900	1,510,000
Total Expenditures	\$10,155,656	\$10,251,917	\$10,100,419	\$10,250,667
<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	68.00	64.00	67.00	64.00
Part Time	2.40	2.10	2.40	2.40
Management & Confidential	14.00	14.00	13.00	13.00
Total Full - Time Equivalents	85.40	81.10	83.40	80.40

Engineer

Department: Engineer

Program: Administration and Engineering

Program Description: Administration of the Engineering department by providing service to the residents of Linn County by responding to needs of the public by following established policies and procedures.

Organizational Strategic Goal: Improve Infrastructure and Technology

Performance Objectives:

1. To provide administrative support to all operations of Secondary Roads Department
2. To prioritize construction and repair of secondary roads system
3. To administer bridge inspection, replacement and modernization program

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of authorized personnel (Full-time equivalencies)	16.6	16.6	15.6	15.6
2. Number of person-hours expended	34,528	34,528	32,448	32,448
3. Administrative expenditures	\$415,575	\$460,489	\$458,274	\$472,695
4. Engineering expenditures	587,592	656,380	538,249	608,640
Output:				
1. Miles of roads designed	50	50	50	50
2. Number of bridges designed/repared	12	15	15	15
3. Number of projects administered	39	40	40	40
4. Number of permits issued	1,523	1,321	1,400	1,400
Outcome:				
1. Percent of projects completed under budget	90%	90%	90%	90%
2. Percent of projects awarded within 10% of budget	95%	95%	95%	95%
Efficiency:				
1. Administrative costs as percentage of total expenditures	4.1%	4.5%	4.5%	4.6%
2. Avg. engineering cost per project designed/constructed	\$15,066	\$16,410	\$13,456	\$15,247

Department: Engineer

Program: Roadway Maintenance

Program Description: Maintenance of the secondary roads system by providing a safe road system at a reasonable cost.

Organizational Strategic Goal: Improve Infrastructure and Technology

Performance Objectives:

1. To provide a smooth, comfortable, expeditious and safe ride for the public.
2. To utilize labor, equipment and material efficiently.
3. To minimize the eventual total cost of road maintenance.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Road maintenance costs	\$5,448,698	\$5,031,019	\$4,780,030	\$4,593,709
2. Snow removal costs	325,922	378,619	439,001	456,767
3. Road clearing costs	670,899	741,305	737,496	761,775
4. Person-hours expended	143,104	136,864	136,864	132,704
5. Number of bridges	269	269	269	269
6. Number of culverts	2,320	2,320	2,320	2,320
Output:				
1. Miles of road maintained – paved	358	358	378	378
2. Miles of road maintained – unpaved	810	810	790	790
3. Number of bridges repaired	11	10	10	10
4. Number of culverts repaired	92	100	100	100
5. Miles of snow routes	1,168	1,168	1,168	1,168
6. Miles of roadside	2,336	2,336	2,336	2,336
Outcome:				
1. Percent of roads in “good” or “very good” condition	68%	72%	75%	80%
2. Percent of bridges in “good” or “very good” condition	89%	90%	91%	92%
3. Percent of culverts in “good” or “very good” condition	96%	96%	96%	96%
4. Percent of bridges repaired	4.1%	3.7%	3.7%	3.7%
5. Percent of culverts repaired	4.0%	4.3%	4.3%	4.3%
Efficiency:				
1. Cost per mile maintained	\$5,239	\$4,942	\$4,724	\$4,585
2. Cost per mile – snow plowing, sanding, salting	279	324	376	391
3. Person hours per mile maintained	123	117	117	114

Explanatory Data: Outcome percentages based on County Engineer review.

Department: Engineer

Program: Roadway Construction

Program Description: Construction of roads and bridges in the secondary roads system utilizing cost effective practices to extend the life and reduce future maintenance costs.

Organizational Strategic Goal: Improve Infrastructure and Technology

Performance Objectives:

1. To maximize the number of substandard roads replaced.
2. To maximize the number of substandard bridges replaced.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Road construction expenditures	\$3,970,331	\$1,699,219	\$3,250,500	\$1,630,000
2. Bridge construction expenditures	341,005	999,001	1,148,100	2,525,000
3. Culvert construction expenditures	512,282	131,294	331,300	185,000
Output:				
1. Miles of road constructed	13	11	21	10
2. Number of bridges constructed	4	5	7	4
3. Number of culverts constructed	12	4	13	7
Outcome:				
1. Cost of change as percentage over contract cost	3%	3%	3%	3%
2. Percentage of recommended projects completed	100%	100%	100%	100%
3. Percentage of recommended bridge projects completed	100%	100%	100%	100%
4. Percentage of roads constructed	1.1%	0.9%	1.8%	0.4%
5. Percentage of bridges replaced	1.5%	1.9%	2.6%	1.5%
Efficiency:				
1. Construction cost per mile	\$305,410	\$154,474	\$154,786	\$163,000
2. Cost per bridge constructed	85,251	199,800	164,014	631,250
3. Cost per culvert constructed	42,690	32,824	25,485	26,429

Explanatory Data: In addition to local funding, road, bridge and culvert projects are financed directly to vendors from other funding sources, primarily state Farm-to-Market appropriations. Revenue is not received and expenditures are not paid directly by the County and are excluded from the County's budget.

Department: Engineer

Program: General Roadway Expenditures

Program Description: Maintenance and replacement of heavy equipment used for the general maintenance of the secondary roads system.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. To provide effective fleet management and equipment operations.
2. To maximize equipment utilization and minimize repair expenditures.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. New equipment purchases	\$330,838	\$290,936	\$400,000	\$400,000
2. Equipment operations expenditures	1,254,521	1,605,398	1,569,552	1,631,206
Output:				
1. Number of pickups and automobiles purchased	3	0	1	0
2. Number of dump trucks purchased	3	2	1	2
3. Number of motor graders purchased	0	0	0	1
Outcome:				
1. Percent of equipment replacements at or below budget	100%	100%	100%	100%
Efficiency:				
1. Average miles per vehicle – dump trucks	7,371	7,633	7,500	7,500
2. Average hours per vehicle – motor graders	752	710	800	800
3. Average cost per mile – trucks	\$0.68	\$0.63	\$0.70	\$0.75
4. Average cost per mile – heavy equipment	11.93	13.83	15.00	15.50
5. Number of licensed vehicles per full-time equivalent	1.19	1.03	1.10	1.10

Facilities

Department: Facilities

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Charges for Services				
Use of Money & Property	\$100,000	\$100,000	\$100,000	\$100,000
Total Revenues	\$100,000	\$100,000	\$100,000	\$100,000
Expenditures/Uses				
Personal Services	\$1,417,261	\$1,529,272	\$1,600,259	\$1,634,371
Operating Expenditures	665,180	747,348	758,233	862,564
Total Expenditures	\$2,082,441	\$2,276,620	\$2,358,492	\$2,496,935

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Bargaining Unit	19.00	17.00	19.00	17.00
Management & Confidential	2.00	3.00	3.00	3.00
Part Time	11.10	12.33	10.30	11.80
Total Full - Time Equivalent	32.10	32.33	32.30	31.80

Facilities

Department: Facilities

Program: Preventive Maintenance

Program Description: Perform scheduled maintenance activities to prevent damage and extend the life of County buildings.

Organizational Strategic Goal: Improve Infrastructure and Technology

Performance Objectives:

1. To minimize or eliminate increased maintenance repair costs by utilizing scheduled maintenance
2. To minimize down time of equipment
3. To maintain or reduce cost per square foot

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Personnel costs	\$1,417,261	\$1,529,272	\$1,600,259	\$1,634,371
2. Utility costs	738,813	776,570	809,263	840,376
3. Custodial supplies	41,350	48,037	40,321	43,188
4. Repair costs	174,064	223,588	206,706	240,816
5. Maintenance services	90,490	87,937	116,346	118,162
6. Other costs	11,448	28,818	18,967	19,642
7. Total costs before chargebacks	\$2,473,426	\$2,694,222	\$2,791,862	\$2,896,555
Output:				
1. Square feet maintained	468,160	468,160	475,069	475,069
Efficiency:				
1. Personnel cost per square foot	\$3.03	\$3.27	\$3.37	\$3.44
2. Utility cost per square foot	1.58	1.66	1.70	1.77
3. Custodial supplies	.09	.10	.08	.09
4. Repair cost per square foot	.37	.48	.44	.51
5. Maintenance services	.19	.19	.24	.25
6. Other costs	.02	.06	.04	.04
7. Total cost per square foot	\$5.28	\$5.75	\$5.88	\$6.10

Explanatory Data: Total expenditures and costs per square foot include charge back expenditures to the following buildings: LIFTS, Public Health, Options, Witwer and Juvenile Detention. FY05 included a 27th payroll.

Finance & Budget

Department: Finance & Budget

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$109	\$713	\$1,030	
Miscellaneous	1,064			
Total Revenues	\$1,173	\$713	\$1,030	
Expenditures/Uses				
Personal Services	\$321,860	\$340,345	\$350,638	\$367,695
Operating Expenditures	34,015	40,583	39,143	37,782
Total Expenditures	\$355,875	\$380,928	\$389,781	\$405,477

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	1.00	1.00	1.00	1.00
Management & Confidential	2.00	2.00	2.00	2.00
Total Full - Time Equivalent	4.00	4.00	4.00	4.00

Finance & Budget

Department: Finance & Budget

Program: Finance and Budget

Program Description: To provide financial reporting, forecasting and analysis, internal control review, financial compliance review, capital asset control, budget preparation and control, and grant writing and management.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. To receive GFOA Certificate of Excellence in Financial Reporting
2. To receive GFOA Distinguished Budget Presentation Award
3. To accurately project year-end revenue and expenditures
4. To maintain sufficient unreserved fund balance
5. To eliminate departmental budget requests exceeding guidelines
6. To seek alternative sources of funding for all county departments

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Finance and Budget expenditures	\$329,560	\$356,567	\$364,126	\$377,279
2. Grant expenditures	26,315	24,361	25,655	28,198
3. Number of full time equivalencies	4.00	4.00	4.00	4.00
Output:				
1. Number of bond issues to market	N/A	N/A	N/A	N/A
2. Number of budget amendments using unreserved fund balance	6	5	5	5
3. Number of budgets reviewed	28	28	28	28
4. Number of grant applications prepared	8	8	11	9
Outcome:				
1. Number of years receiving GFOA Certificate of Excellence in Financial Reporting	17	18	19	20
2. Number of years receiving GFOA Distinguished Budget Presentation Award	10	11	12	13
3. Number of new issues with Aaa bond rating	N/A	N/A	N/A	N/A
4. Expenditures as percentage of budget	98.3%	98.9%	99.0%	99.0%
5. Percentage of budgets within 2% of guidelines	57.1%	71.4%	81.0%	81.0%
6. Percentage of unreserved general fund balance	26.6%	27.3%	25.1%	25.0%
7. Number of grants funded	3	3	7	4
Efficiency:				
1. Number of hours preparing Comprehensive Annual Financial Report	425	417	409	409
2. Number of hours preparing Annual Budget Document	200	200	200	200
3. Finance & Budget expenditures as percentage of total County expenditures	.4%	.4%	.4%	.4%
4. Grant expenditures per grant funded	\$8,772	\$8,120	\$3,665	\$7,050

Human Resources

Department: Human Resources

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Fines, Forfeits & Defaults	\$1,662			
Total Revenues	\$1,662			
Expenditures/Uses				
Personal Services	\$234,171	\$276,557	\$240,471	\$247,436
Operating Expenditures	115,661	113,298	131,865	137,940
Total Expenditures	\$349,832	\$389,855	\$372,336	\$385,376

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Part Time	.45	.45	.45	.45
Management & Confidential	2.00	2.00	2.00	2.00
Total Full - Time Equivalentents	3.45	3.45	3.45	3.45

Human Resources

Department: Human Resources

Program: Classification and Compensation Plan

Program Description: To assure the citizens and employees of Linn County equitable and cost effective employment practices which comply with the letter and spirit of federal and state laws and generally accepted employment practices.

Performance Objectives:

1. Maintain a comprehensive classification and compensation plan for County positions.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of requests for job reclassifications or new positions*	20	2	3	3
2. Number of requests for pay-grade changes	2	2	2	2
Output:				
1. Number of job reclassifications recommended	20	1	3	1
2. Number of pay-grade changes recommended	2	1	2	1
Outcome:				
1. Percent of requests for reclassifications compared to total number of job classifications	11.0%	1.1%	1.6%	1.6%
2. Percent of requests for pay-grade changes compared to total job classifications	1.1%	1.1%	1.1%	1.1%
Efficiency:				
1. Percent of job changes compared to the number of job reviews	100%	50%	100%	33%

*All numbers are based on the date of the request for re-classification or pay grade change and not the date of decision.

Department: Human Resources

Program: Job Recruiting and Affirmative Action Guidelines

Program Description: To recruit and retain qualified employees, utilizing effective recruitment and benefit strategies, and to facilitate the hiring of women and minorities.

Performance Objectives:

1. Recruit, promote and retain quality employees, while promoting diversity in the work place and complying with state and federal civil rights laws.
2. Post all positions within the County for promotional purposes and if not filled, then advertise positions and solicit qualified applicants who will bring diversity to the workplace.
3. Respond to all civil rights complaints.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of positions vacant and scheduled to be filled during a fiscal year	38	50	45	45
2. Number of employment complaints filed during a fiscal year	3	2	2	2
Output:				
1. Number of applicants applying for county positions	766	1,308	1,000	1,000
2. Number of minority applicants applying for positions	69	119	100	100
3. Number of employment complaints resolved during a fiscal year	2	2	1	1
Outcome:				
1. Percentage increase (decrease) in number of applicants Linn County is able to recruit	61%	71%	(24)%	0%
2. Percentage increase (decrease) of minority applicants Linn County is able to recruit	11%	72%	(16)%	0%
3. Increase (decrease) in the number of employment complaints	50%	(33)%	0%	0%
Efficiency:				
1. Average cost of filling one position*	\$228	\$327	\$350	\$362

* Includes advertising

Department: Human Resources

Program: Administration of County Benefits

Program Description: To assure the citizens and employees of Linn County equitable and cost effective employment practices which comply with the letter and spirit of federal and state laws and generally accepted employment practices.

Performance Objectives:

1. Provide a competitive benefit package to retain and recruit qualified and capable employees, which are cost effective.
2. Compare and review cost and plan design of the County benefits to stabilize or reduce the total expenditures for health, dental, life and long-term disability insurance without decreasing the current quality of the benefit.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Administrative cost paid to a third party for claims handling and stop loss coverage for health and dental insurance	\$550,586	\$573,633	\$580,188	\$591,724
2. Total health and dental expenses	6,740,168	7,728,059	8,376,281	9,108,000
Output:				
1. Annual contracts (1)	812	814	800	800
Outcome:				
1. Percent of claims paid to total cost of health and dental program	91.8%	92.6%	93.1%	93.5%
Efficiency:				
1. Annual cost per contract for administration of health and dental benefits	\$678	\$705	\$725	\$740
2. Annual cost per contract for direct health and dental benefits.	7,623	8,789	9,745	10,645
3. Total cost per contract	8,301	9,494	10,470	11,385

(1) Actual and projected based on total health and dental contracts divided by number of months. Adopted based on projected contracts adjusted for change in number of FTEs.

Department: Human Resources

Program: Labor Relations and Collective Bargaining

Program Description: Foster a cooperative working relationship with union leadership, encourage and facilitate open communication, and provide advice on employment issues.

Organizational Strategic Goal: Create a Culture of Ownership

Performance Objectives:

1. Promote consensus bargaining and labor/management meetings to discuss and resolve.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input: 1. Number of grievances filed	83	49	25	20
Output: 1. Number of grievances resolved before arbitration	64	43	21	17
Outcome: 1. Percent of grievances resolved without going to arbitration	77%	88%	84%	85%
Efficiency: 1. Number of grievances compared to the number of bargaining unit employees - in percentage	12.4%	7.8%	4.0%	2.4%

Department: Human Resources

Program: Employee Development Program

Program Description: To improve the quality of the working environment in Linn County by providing training for professional growth and development.

Organizational Strategic Goal: Achieve Effective Communications

Performance Objectives:

1. To provide employee development specific to job responsibilities and employment related college education
2. To improve communication throughout the County

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input: 1. Number of employee development programs provided to all employees	6	4	8	9
Output: 1. Total cost of programs for employee development	\$27,333	\$19,075	\$16,300	\$30,000
Outcome: 1. Number of employees participating in employee development programs	100	56	256	297
Efficiency: 1. Cost of employee development per employee who attended the employee development presentations	\$273	\$341	\$63	\$101

Explanatory Data: The County offers computer training, tuition reimbursement, and the development of core values.

Information Technology

Department: Information Technology

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$11,664	\$14,791	\$13,572	\$11,724
Charges for Services	4,163	2,268	3,600	2,400
Total Revenues	\$15,827	\$17,059	\$17,172	\$14,124
Expenditures/Uses				
Personal Services	\$1,246,313	\$1,332,758	\$1,414,629	\$1,460,384
Operating Expenditures	302,856	317,383	265,165	352,002
Total Expenditures	\$1,549,169	\$1,650,141	\$1,679,794	\$1,812,386

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	14.00	15.00	15.00	15.00
Management & Confidential	2.00	2.00	2.00	2.00
Total Full -Time Equivalent	17.00	18.00	18.00	18.00

Information Technology

Department: Information Technology

Program: Data Processing Services

Program Description: Analyze, design, develop, install and maintain computer software applications; support third-party software applications; install and maintain PCs and PC software in a network or stand-alone environment, and to provide user training.

Organizational Strategic Goal: Improve Infrastructure and Technology

Performance Objectives:

1. Maintain computer availability to users during prime operations time at 98% or above
2. Maintain 99% on-time completion for job streams/printing/bursting/delivery with less than 4% reruns required
3. Answer 70% of support calls within 4 hours
4. Complete report modifications to in-house developed systems within a two week average and complete system modifications to in-house developed systems within a three month average

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Information Technology net expenditure budget	\$1,533,342	\$1,633,082	\$1,662,622	\$1,798,262
2. Budget amount associated with network	473,155	473,784	466,915	492,158
3. Budget excluding network amount	1,060,187	1,159,298	1,195,707	1,306,104
Output:				
1. Number of on-line transactions	3.5m	3.5m	3.5m	2.2m*
2. Number of pages printed	1010k	1045k	1050k	1046k
3. Number of programs added	146	108	200	100
4. Number of programs dropped from support	133	100	50	50
5. Number of server/clients supported	23/513	20/533	15/553	25/550
6. Pack usage of file storage	14.4gb	15.5gb	16gb	11.6gb*
7. Number of programs executed: A=operator/B=user	92/261k	93/278k	94/300k	70/231k*
8. Number of ad-hoc report runs by users	2.3k	1.8k	2k	1.1k*
Outcome:				
1. Number of new users connected to PC networks	25	20	20	+/-20
2. Increase in on-line transaction activity	0	0	0	NA*
3. Change in paper usage	(57)k	35k	5k	(4)k
4. Change in programs supported	13	8	150	50
5. Increase user involvement: output 7B + output 8 increases	42.7k	16.5	22.2	NA*
Efficiency:				
1. Cost per on-line transaction = input 3/output 1	\$.31	\$.33	\$.36	NA*

Explanatory Data: *Does not include applications moved from mainframe to SQL Server.

Juvenile Justice

Department: Juvenile Justice

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$5,882	\$5,044	\$13,380	
Total Revenues	\$5,882	\$5,044	\$13,380	
Expenditures/Uses				
Operating Expenditures	\$150,501	\$161,307	\$156,306	\$161,200
Total Expenditures	\$150,501	\$161,307	\$156,306	\$161,200

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions	0.00	0.00	0.00	0.00
Total Full - Time Equivalent	0.00	0.00	0.00	0.00

Juvenile Justice

Department: Juvenile Justice

Program: Juvenile Court

Program Description: To investigate and review referrals to Juvenile Court pursuant to Section 232.141, Code of Iowa, primarily by payment of an established county base amount to the State of Iowa each year.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To process referrals to Juvenile Court

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Juvenile Court expenditures	\$150,501	\$161,307	\$156,306	\$161,200
Output:				
1. Number of Linn County case referrals	1,589	1,722	1,583	1,631
2. Number of referrals resulting in petition	455	562	540	519
3. Number of petitions resulting in adjudication	206	215	238	220
Outcome:				
1. Percentage of referrals resulting in petition	29%	33%	34%	32%
2. Percentage of petitions resulting in adjudication	45%	38%	44%	42%
Efficiency:				
1. Cost per case referral	\$94.71	\$93.67	\$98.74	\$98.84

Explanatory Data: The annual county base amount increases each year by the State Public Defender's Office.

Linn County Community Services

Department: LCCS

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$12,942,108	\$14,493,336	\$16,248,917	\$15,544,620
Charges for Services	632,392	659,790	619,850	611,700
Use of Money & Property	12,547	24,486	1,350	25,200
Miscellaneous	6,689	28,342	47,650	70,985
Total Revenues	\$13,593,736	\$15,205,954	\$16,917,767	\$16,252,505
Expenditures/Uses				
Personal Services	\$11,983,818	\$13,093,212	\$13,322,501	\$13,872,301
Human Service Providers	19,725,887	19,415,711	21,707,913	22,484,605
Operating Expenditures	3,813,385	3,892,467	5,141,298	3,967,650
Capital Outlay	40,076		70,950	27,626
Total Expenditures	\$35,563,166	\$36,401,390	\$40,242,662	\$40,352,182

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	150.00	150.00	140.00	140.00
Part Time	53.38	50.76	68.11	69.92
Management & Confidential	31.80	31.80	33.60	33.60
Total Full - Time Equivalents	236.18	233.56	242.71	244.52

Linn County Community Services

Department: LCCS

Program: Vocational & Day Services

Program Description: Provides day time activities and/or vocational training, job placement, and assistance in a variety of settings, including adult day care centers, work activity centers, sheltered employment facilities, and clients' job sites, depending on the intensity of client need.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To obtain employment for clients of at least 20 hours/week for 3 consecutive months.
2. To improve wages earned by clients.
3. To enable clients to achieve their goals and objectives at a combined achievement rate of at least 70%.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Total program budget	\$4,999,872	\$5,221,111	\$5,442,150	\$5,671,486
2. Linn County dollars	2,022,232	1,750,615	2,002,597	2,148,933
3. Percent of program funded by Linn County	40.4%	33.5%	36.8%	37.9%
4. Percent of LCCS budget	14.1%	14.3%	13.5%	14.1%
5. Percent of Mental Health/Develop. Disabilities budget	19.8%	20.5%	19.6%	19.6%
Output:				
1. Unduplicated clients:				
a. Adult Day Care	23	17	10	10
b. Work Activity	192	152	150	150
c. Sheltered Employment	253	248	250	250
d. Supported Employment				
1. Enclave	128	135	120	120
2. Job Coaching/Follow Along	99	80	80	80
e. Job Placement	56	44	50	50
f. HCBS-Enclave	101	105	100	100
g. HCBS-Other	76	57	75	60
h. HCBS-Pre Voc	330	266	270	270
i. ARO	102	115	120	120
2. Units of service:				
a. Adult Day Care - daily	1,418	1,052	650	650
b. Work Activity - daily	28,383	27,900	28,000	28,000
c. Sheltered Employment - daily	28,257	27,336	27,000	27,000
d. Supported Employment				
1. Enclave - hourly	52,434	58,456	58,500	58,500
2. Job Coaching/Follow Along - hourly	2,345	2,277	1,500	1,500
e. Job Placement - hourly	1,047	875	900	900
f. HCBS – hourly - enclave	45,883	44,575	45,000	45,000
g. HCBS – Pre Voc - daily	35,388	41,967	43,000	43,000
h. HCBS – Pre Voc - hourly	1,372	2,977	3,000	3,000
i. HCBS – Day Habilitation – daily	3,363	4,132	4,200	4,200
j. ARO – hourly	4,254	4,313	4,300	4,300
k. ARO – daily	1,719	1,720	1,700	1,700

Department: LCCS

Program: Vocational & Day Services (continued)

Program Description: Provides day time activities and/or vocational training, job placement, and assistance in a variety of settings, including adult day care centers, work activity centers, sheltered employment facilities, and clients' job sites, depending on the intensity of client need.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To obtain employment for clients of at least 20 hours/week for 3 consecutive months.
2. To improve wages earned by clients.
3. To enable clients to achieve their goals and objectives at a combined achievement rate of at least 70%.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Output (continued):				
3. Unduplicated clients served by diagnosis:				
a. Mentally Ill (MI)	32	29	30	30
b. Chronically Mentally Ill (CMI)	139	142	140	140
c. Mentally Retarded (MR)	446	456	450	450
d. Developmentally Disabled (DD)	73	80	80	80
Outcome:				
1. Unduplicated number of clients obtaining employment	51	45	50	50
2. Percent of clients whose total annual wages increased	48%	40%	50%	50%
3. Number of supported employment and follow along clients whose wages exceed poverty level	30	22	30	30
4. Percent of client objectives achieved for clients with Case mgr.	74%	73%	70%	70%
Efficiency:				
1. Average cost per unit:				
a. Adult Day Care (Unit = day)	\$44.19	\$48.40	\$49.85	\$51.35
b. Work Activity (Unit = day)	73.24	75.85	78.13	80.47
c. Sheltered Employment (Unit = day)	36.49	36.68	37.78	38.91
d. Supported Employment				
1. Enclave (Unit = day)	13.17	13.94	14.36	14.79
2. Job Coaching/Follow Along (Unit = hour)	68.01	59.26	61.04	62.87
e. Job Placement (Unit = hour)	75.40	69.61	71.70	73.85
f. HCBS – hourly – Enclave	2.43	2.20	2.37	2.48
g. HCBS – Pre Voc – daily	19.55	20.44	22.00	23.03
h. HCBS – Pre Voc – hourly	4.25	5.23	5.63	5.89
i. ARO – hourly	14.67	14.43	15.50	16.23
j. ARO – daily	14.11	14.71	15.83	16.58
2. Average State per unit cost of:				
a. ARO – hourly	11.49	14.84	15.97	16.72
b. ARO – daily	16.02	16.30	17.54	18.37

Department: LCCS

Program: Residential Services

Program Description: Provides care, treatment, and/or skill development for people with a mental health or developmental disability diagnosis in a variety of residential settings including state institutions, intermediate care facilities, residential care facilities, supervised apartment living, and clients' homes depending on the intensity of the need.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To decrease dependency on 24 hour residential service.
2. To minimize the units of service at State Institutions (MHI and SHS).
3. To enable clients to achieve their goals and objectives at a combined achievement rate of at least 70%.
4. To minimize county cost by requiring clients, who are served in residential programs, to apply for Social Security benefits.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Percent of program funded by County compared to all funding streams	44.1%	47.59%	47.1%	48.1%
2. Percentage of LCCS budget	37.3%	37.3%	34.5%	36.3%
3. Percentage of MHDD budget	52.5%	53.2%	50%	50.6%
Output:				
1. Total unduplicated clients served:				
a. Mentally Ill (MI)	64	65	65	65
b. Chronically Mentally Ill (CMI)	321	321	320	320
c. Mentally Retarded (MR)	521	537	535	535
d. Developmentally Disabled (DD)	88	85	85	85
2. Units of service provided at:				
a. Mental Health Institute (MHI)	2,465	2,555	2,500	2,500
b. State Hospital Schools (SHS)	11,261	10,140	9,200	9,200
c. Intermediate Care Facility for MR (ICFMR)	23,673	24,210	24,250	24,250
d. Home and Community Bases Services (HCBS)	113,259	125,702	131,500	131,500
e. Residential Care Facility for Persons with MI (RCFPMI)	10,385	9,733	10,150	10,150
f. Residential Care Facility (RCF)	40,756	40,168	41,900	41,900
g. Residential Care Facility for MR (RCFMR)	2,232	1,037	670	670
h. Supported Community Living - daily	910	5,486	5,870	5,870
i. Supported Community Living - hourly	13,396	39,431	42,200	42,200
j. Adult Rehabilitation Option (ARO) - daily	6,966	4,818	2,400	2,400
k. Adult Rehabilitation Option (ARO) - hourly	19,231	22,409	11,200	11,200
l. Other - daily	5,245	3,990	1,850	1,850
3. Number of admissions to residential services (not transfers)	155	118	120	120

Program Description: Provides care, treatment, and/or skill development for people with a mental health or developmental disability diagnosis in a variety of residential settings including state institutions, intermediate care facilities, residential care facilities, supervised apartment living, and clients' homes depending on the intensity of the need.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To decrease dependency on 24 hour residential service.
2. To minimize the units of service at State Institutions (MHI and SHS).
3. To enable clients to achieve their goals and objectives at a combined achievement rate of at least 70%.
4. To minimize county cost by requiring clients, who are served in residential programs, to apply for Social Security benefits.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Outcome:				
1. Number of clients transferring to less than 24 hour service	223	147	150	150
2. Number of clients discharged; no longer needing service	187	213	200	200
3. Percent increase (decrease) in units of service at state institutions	(11.45)%	(7.51)%	(2.20)%	0.00%
4. Percent of residential objectives achieved for clients with case managers.	76%	74%	70%	70%
5. Reimbursements from clients who applied for Social Security benefits	\$123,898	\$99,210	\$100,000	\$100,000
Efficiency:				
1. Average Linn County per unit cost of:				
a. MHI (Unit = day)	\$192.44	\$174.21	\$179.44	\$184.82
b. SHS (Unit = day)	106.45	108.91	117.22	122.73
c. ICFMR (Unit = day) (includes vocational cost)	80.03	81.58	87.81	91.94
d. HCBS (Unit = day)	44.89	45.22	48.67	50.96
e. HCBS (Unit = hourly)	21.98	9.97	10.73	11.24
f. RCFP MI (Unit = day)	100.96	115.87	119.35	123.52
g. RCF (Unit = day)	56.26	54.53	56.17	58.13
h. RCFMR (Unit = day)	69.95	82.50	84.98	87.95
i. SCL (Unit = day)	36.57	27.19	28.00	28.99
j. SCL (Unit = hour)	34.41	42.74	44.02	45.56
k. ARO (Unit = day)	22.82	27.47	29.57	30.96
l. ARO (Unit = hour)	15.94	15.87	17.08	17.88
m. Other (Unit = day)	90.28	90.54	93.26	96.52
2. Average State per unit cost of:				
a. ICFMR (includes vocational cost)	105.40	109.92	118.31	123.87
b. ARO (Unit = day)	14.44	15.59	16.78	17.57
c. ARO (Unit = hour)	28.35	32.56	35.05	36.69

Program Description: Provides service coordination, planning, referrals, service monitoring, and advocacy for people who are diagnosed with chronic mental illness (CMI) and eligible for Medicaid. Provides service coordination, planning, referrals, service monitoring, advocacy, and counseling for the mentally retarded (MR) or developmentally disabled (DD).

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To enable clients to achieve their goals and objectives at a combined achievement rate of at least 70%.
2. To minimize hospitalizations of CMI clients.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Total Case Management/Counseling budget	\$2,497,557	\$2,658,993	\$2,782,214	\$2,903,871
2. Linn County tax support for program	247,208	226,386	316,214	390,871
3. Percentage of program funded by Linn County	9.9%	8.5%	11.4%	13.5%
4. Percentage of LCCS budget	7.0%	7.3%	6.9%	7.2%
5. Percentage of Mental Health Develop. Disable. Budget	9.9%	10.4%	10.0%	10.0%
Output:				
1. Number of unduplicated cases:				
a. MR Title 19 Case Management	629	655	685	685
b. DD Title 19 Case Management	81	86	85	85
c. MR counseling cases	8	5	5	5
d. DD counseling cases	9	7	7	7
e. MR Non-Title 19 Case Management cases	16	4	5	5
f. DD Non-Title 19 Case Management cases	8	5	5	5
g. CMI Title 19 Case Management cases	276	285	300	285
h. CMI Non-Title 19 Case Management cases	107	103	100	100
2. Average case load-MRDD Case Management	1:30	1:32	1:30	1:30
3. Average case load-CMI Case Management	1:25.1	1:24.5	1:25.0	1:25.0
Outcome:				
1. Percentages of client objectives achieved-Case Mgt.	80.0%	80.0%	70.0%	70.0%
2. For CMI clients past year				
a. percentage with 0 hospitalizations	68.8%	66.3%	70.0%	70.0%
b. percentage with 1 hospitalizations	15.4%	21.8%	15.0%	15.0%
c. percentage with 2 hospitalizations	7.9%	5.8%	8.0%	8.0%
d. percentage with 3 or more hospitalizations	7.9%	6.2%	7.0%	7.0%
Efficiency:				
1. Weighted county average monthly cost per Case Management case				
a. W0574, W0578, W1409	\$204.97	\$209.04	\$215.31	\$222.84
b. W0579	233.93	245.52	252.89	261.74
2. Monthly cost per counseling case	219.62	266.47	274.46	284.07
3. Weighted state avg. monthly cost per Case Mgt. case				
a. W0574, W0578, W1409	203.04	223.33	230.02	238.08
b. W0579	241.94	253.95	261.57	270.72

Program Description: Provides the County Central Point of Coordination (CPC) function for Mental Health Developmental Disability (MHDD) services including contract development and maintenance, service and payment authorization, quality assurance procedures, collaboration with community providers, clients and client advocates and development of a County MHDD plan; administers for the County’s direct service programs of Supervised Apartment Living, In-Home Services, Client Financial Services, and Services Coordination/Client Counseling.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To maximize community involvement in planning.
2. To minimize administrative expense.
3. To insure that the County’s direct services programs are in compliance with a minimum of 95% standards as rated by the state quality assurance surveyors.
4. To manage MH-DD Services funds in a manner that makes services accessible to eligible clients and is responsive to contracted providers and clients.
5. To target a 95% satisfaction rating on annual satisfaction survey.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Full Time Equivalent Staff - CPC function	7.00	7.00	7.00	7.00
2. Full Time Equivalent Staff - direct service administration	5.37	5.37	5.37	5.37
3. Total MHDD administration budget	\$795,658	\$840,930	\$891,440	\$921,542
4. Total State Payment Program	0.00	0.00	988,000	1,200,000
5. Percentage of LCCS Budget	2.2%	2.3%	2.2%	2.3%
Output:				
1. Number of funding requests processed	6,427	6,010*	6,500	6,500
2. Unduplicated number of clients funded:				
a. Mentally Ill (MI)	1,351	1,336	1,400	1,400
b. Chronically Mentally Ill (CMI)	783	760	900	900
c. Mentally Retarded (MR)	881	898	900	925
d. Developmentally Disabled (DD)	182	179	180	200
e. Other	35	34	35	35
3. Number of requests referred to waiting list	0	34	0	0
4. Number of appeals/grievances filed	5	5	5	5
5. Number of enrollments processed	4,668	4,729	5,000	5,000
6. Number of community planning meetings	109	122	120	120
7. Number of Direct Service programs administered	4	4	4	4
8. Number of Utilization Reviews	405	218**	400	400
9. Number of legal settlements investigated	1,302	1,186	1,300	1,300

*HCBS authorizations now done on ISIS (Web-based) and not counted.

**Utilization Review staff reduced this year due to budget cuts. +No surveys, no data

Program Description: Provides the County Central Point of Coordination (CPC) function for Mental Health Developmental Disability (MHDD) services including contract development and maintenance, service and payment authorization, quality assurance procedures, collaboration with community providers, clients and client advocates and development of a County MHDD plan; administers for the County’s direct service programs of Supervised Apartment Living, In-Home Services, Client Financial Services, and Services Coordination/Client Counseling.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To maximize community involvement in planning.
2. To minimize administrative expense.
3. To insure that the County’s direct services programs are in compliance with a minimum of 95% standards as rated by the state quality assurance surveyors.
4. To manage MH-DD Services funds in a manner that makes services accessible to eligible clients and is responsive to contracted providers and clients.
5. To target a 95% satisfaction rating on annual satisfaction survey.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Outcome:				
1. Number of agencies participating in MHDD planning	42	36	40	40
2. Percent of state standards met by direct service programs	85%	+	95%	95%
3. Average response time to requests for funding	1.56 days	2.09 days	5.00 days	5.00 days
4. Client satisfaction rating for CPC function	95%	97%	95%	95%
5. Provider satisfaction rating for CPC function	85%	88%	95%	95%
Efficiency:				
1. Administration cost as percentage of MHDD budget	3.2%	3.3%	3.2%	3.2%

*HCBS authorizations now done on ISIS (Web-based) and not counted.

**Utilization Review staff reduced this year due to budget cuts. +No surveys, no data

Department: LCCS

Program: Mentally Ill Commitment Cost

Program Description: Provides hospitalization, attorney, psychiatric evaluation, sheriff transportation, and mental health advocate services associated with mental commitment hearings as mandated by Section 230.10, of the Iowa Code.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To minimize County cost through investigation of legal settlement.
2. To minimize institutional placements, by funding alternatives, including involuntary hospitalization and post commitment hospitalization.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Total Mental Health Commitment budget	\$310,114	\$374,069	\$350,016	\$371,642
2. Voluntary Hospitalization budget	218,452	167,282	170,360	168,000
3. Post Commitment Hospitalization budget	*	20,155	29,100	30,000
4. Percent of LCCS budget	1.5%	1.5%	1.4%	1.4%
5. Percent of MHDD budget	2.1%	2.2%	2.0%	2.0%
Output:				
1. Number of mental commitment hearings	305	301	300	300
2. Number of hearings on people with no prior Linn County funding	157	127	130	130
3. Number of people served through the voluntary hospitalization program	109	92	100	100
4. Number of people served in post commitment hospitalization program	*	18	20	20
Outcome:				
1. Percentage of mental commitments rejected due to legal settlement	29.84%	22.59%	25%	25%
2. Percentage of mental commitments resulting in institutional placement	9.9%	10.3%	10%	10%
Efficiency:				
1. Average commitment cost per mental client served	\$852	\$949	\$977	\$1,012

*Claim processing for this service began in FY06.

Department: LCCS

Program: Personal & Environmental Support

Program Description: Provides parents of individuals with disabilities temporary relief from care taking responsibilities (respite), provides protective payee services for recipients of federal and state benefits who are incapable of managing their own money and provides other supports including transportation, personal allowance money and rent subsidies.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To enroll clients in Title 19 respite services to minimize county funding.
2. To enable clients to live as independently as possible by making sure their benefits are used to pay rent and provide for necessities.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Total program budget	\$1,293,373	\$1,140,784	\$1,142,559	\$1,214,258
2. Linn County dollars	1,124,879	1,025,199	1,050,359	1,122,458
3. Percent of program funded by Linn County	87.0%	89.9%	91.9%	92.4%
4. Percent of LCCS budget	3.6%	3.1%	2.8%	3.0%
5. Percent of Mental Health/Developmental Disabilities budget	5.1%	4.5%	4.1%	4.2%
Output:				
1. Number of clients receiving respite services	118	127	130	130
2. Hours of respite service provided	22,775	26,128	27,600	27,600
3. Unduplicated number of protective payee cases	579	580	580	580
4. Number of payments processed by protective payee	37,464	36,491	38,000	38,000
5. Number of clients receiving rent subsidy	256	208	210	210
6. Number of clients receiving transportation assistance (exclusive of CABS)	238	226	250	250
Outcome:				
1. Number of unduplicated clients receiving respite subsidized by Title 19	94	104	105	105
2. Amount of vendor payments processed by protective payee	\$3,514,891	\$3,172,926	\$3,200,000	\$3,200,200
3. Protective payee reimbursements to Linn County	38,681	47,554	50,000	50,000
Efficiency:				
1. Average respite hourly cost	\$8.38	\$8.31	\$8.94	\$9.36
2. Average annual respite cost per client served	1,616	1,709	1,839	1,926
3. Average annual rent subsidy per client served	1,438	1,245	1,250	1,250
4. Monthly protective payee cost per client served	66.62	68.62	70.68	73.15

Department: LCCS

Program: Treatment Services

Program Description: Provides comprehensive interdisciplinary services designed to assist individuals of all ages in dealing with conflict, crisis and mental illness on an outpatient basis and provides psychotropic medication at no cost or on a sliding fee for low income clients and provides or arranges for the provision of the necessary supports and services to enable clients with a chronic mental illness to live, work and recreate in the community environment.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To minimize institutional placements by involving discharged clients in community services.
2. To minimize county cost by enrolling applicants in the Pharmaceutical Assistance Program (PAP).

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Total program budget	\$1,877,709	\$1,493,002	\$2,083,247	\$1,805,419
2. Linn County dollars	764,488	419,796	877,855	585,227
3. Percent of program funded by Linn County	40.7%	28.1%	42.1%	32.4%
4. Percent of LCCS actual/budget	5.3%	4.1%	5.2%	4.5%
5. Percent of Mental Health/Developmental Disabilities (MHDD) actual/budget	7.4%	5.9%	7.5%	6.2%
Output:				
1. Unduplicated number of clients receiving therapy & treatment	1,105	979	1,000	1,000
2. Hours of therapy and treatment service purchased	5,065	4,504	4,500	4,500
3. Unduplicated number of clients receiving medication funding	602	618	650	650
4. Hours of adult day treatment purchased	1,528	1,317	1,300	1,300
5. Unduplicated number of clients receiving community support service	127	121	125	125
6. Hours of community support purchased	4,762	5,029	5,000	5,000
7. Number of hours the Social Support Center staffed	640	424	650	650
8. Hours of Emergency Services Purchased	474	655	650	650
9. Number of Mobile Crisis Teams interventions	112	105	100	100

Program Description: Provides comprehensive interdisciplinary services designed to assist individuals of all ages in dealing with conflict, crisis and mental illness on an outpatient basis and provides psychotropic medication at no cost or on a sliding fee for low income clients and provides or arranges for the provision of the necessary supports and services to enable clients with a chronic mental illness to live, work and recreate in the community environment.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To minimize institutional placements by involving discharged clients in community settings.
2. To minimize county cost by enrolling applicants in the Pharmaceutical Assistance Program (PAP).

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Outcome:				
1. Percent of unduplicated clients discharged from MHI receiving treatment services	100.0%	44.7%	100.0%	100.0%
2. Number of applications for prescription assistance approved for PAP.	315*	844	850	900
Efficiency:				
1. Therapy and Treatment cost per hour				
a. Psychiatrist	\$227.41	\$229.92	\$236.82	\$245.10
b. Psychologist/Social Worker	77.34	76.46	78.75	81.51
2. Average cost of medication per client	683.89	479.12	493.00	510.00
3. Cost per hour of adult day treatment service	21.64	26.63	27.42	28.39
4. Cost per hour of community support service	43.14	44.74	46.08	47.70

* Program started December 1, 2004

Department: LCCS

Program: Substance Abuse Cost

Program Description: Provide hospitalization, attorney, psychiatric evaluation, sheriff transportation, mental health advocate services and residential placement at the mental health institute (MHI) associated with substance abuse commitment hearings as mandated by Sections 125.43, 125.76, and 125.80 of the Iowa Code.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To minimize institutional placements.
2. To minimize County cost through investigation of legal settlement.
3. To reduce substance use by treatment program participation.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Total Substance Abuse commitment budget	\$237,760	\$258,396	\$267,950	\$273,700
2. Total Substance Abuse treatment budget	52,844	96,527	138,000	135,000
3. Percentage of LCCS budget	.8%	1.0%	1.0%	1.0%
Output:				
1. Number of substance abuse commitment hearings	122	152	150	150
2. Number of hearings on people with no prior Linn County funding	80	104	100	100
3. Units of service:				
a. at MHI	433	265	400	300
b. at local residential program	468	451	470	480
4. Number of clients:				
a. at MHI	16	9	20	10
b. at local residential program	21	19	20	20
5. Number of treatment units				
a. full day program	245	692	600	700
b. halfway house	488	631	1,200	630
Outcome:				
1. Percentage of commitments determined to have legal settlement in counties other than Linn	22.1%	15.3%	15.0%	15.0%
2. Percentage increase/(decrease) over prior fiscal year in MHI units of service	(34.8%)	(38.8%)	50.9%	(25.0%)
3. Percentage of substance abuse commitments resulting in placement at MHI	14.0%	6.0%	10.0%	10.0%
4. Percentage of treatment clients, who report abstinence from alcohol and drugs, as measured by Foundation 2:				
a. 30 days after treatment	69.0%	70.0%	70.0%	70.0%
b. 6 months after treatment	86.0%	100.0%	85.0%	85.0%

Department: LCCS

Program: Substance Abuse Cost (continued)

Program Description: Provide hospitalization, attorney, psychiatric evaluation, sheriff transportation, mental health advocate services and residential placement at the mental health institute (MHI) associated with substance abuse commitment hearings as mandated by Sections 125.43, 125.76, and 125.80 of the Iowa Code.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To minimize institutional placements.
2. To minimize County cost through investigation of legal settlement.
3. To reduce substance use by treatment program participation.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Efficiency:				
1. Average commitment cost per substance abuse client served	\$1,863.00	\$1,644.00	\$1,702.00	\$1,761.00
2. Unit Cost at MHI (Unit=1 day)	33.51	34.18	34.86	35.91
3. Unit Cost at local residential commitment program	33.51	34.18	34.86	35.91
4. Percentage of treatment clients who successfully complete the program:				
a. Local Programs	75.0%	74.0%	75.0%	75.0%
b. Statewide average	52.0%	52.0%	52.0%	52.0%

Program Description: Provides emergency and short-term care, counseling and supervision in a safe, secure and emotionally stable residential environment to youth, ages twelve to eighteen, who allegedly have committed some delinquent offense and are determined to be a danger to themselves or the community by law enforcement and the juvenile court.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To ensure that a detention bed is available when a Linn County youth needs a secure setting.
2. To minimize physical interventions and escapes by providing a stable environment that includes positive structured activities.
3. To receive a 95% or better rating on the annual State Program Inspection and Review.
4. To maintain an overall quality of care rating of “8” or above (on a 10 point scale) gauged by referral worker surveys.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of employees	38.60 FTE	38.60 FTE	38.70 FTE	38.70 FTE
2. Linn County tax dollars	\$1,052,278	\$1,038,171	\$1,051,615	\$1,131,943
3. Funding from other sources	1,076,278	1,248,255	1,248,504	1,258,250
4. Total program budget	2,128,556	2,286,426	2,300,119	2,390,193
5. Number of available beds	28 beds	28 beds	28 beds	28 beds
6. Staff to client ratios				
a. Weekdays	1:5.60	1:5.60	1:5.60	1:5.60
b. Weekends/Evenings	1:4.00	1:4.00	1:4.00	1:4.00
c. Midnight shift	1:7.00	1:9.33	1:7.00	1:7.00
Output:				
1. Number of admissions	866	909	900	910
2. Average daily population	23.83	26.18	26.00	26.00
3. Units of service provided (Unit=1 youth for 1 day)				
a. Linn County	5,622	5,990	6,000	6,000
b. Out of county/within 6th Judicial District	2,331	2,482	2,400	2,400
c. Outside of the 6th Judicial District	7	2	0	5
4. Average number of positive structured group activities provided each week.	50	49	47	47

Program Description: Provides emergency and short-term care, counseling and supervision in a safe, secure and emotionally stable residential environment to youth, ages twelve to eighteen, who allegedly have committed some delinquent offense and are determined to be a danger to themselves or the community by law enforcement and the juvenile court.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To ensure that a detention bed is available when a Linn County youth needs a secure setting.
2. To minimize physical interventions and escapes by providing a stable environment that includes positive structured activities.
3. To receive a 95% or better rating on the annual State Program Inspection and Review.
4. To maintain an overall quality of care rating of "8" or above (on a 10 point scale) gauged by referral worker surveys.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Outcome:				
1. Rating received in the annual State Program Review	100.0%	99.9%	95.0%	95.0%
2. Average number of physical interventions per month	.58	.33	1.00	.75
3. Number of escapes from the facility during the year	0	0	0	0
4. Quality of care rating from referral worker survey (10 = excellent - 1 = dreadful)	9.2	9.3	8.0	8.0
5. Percentage/Number of days no beds were available	27%/100	38%/137	10%/36	10%/36
6. Number of youth served (admissions accepted) beyond staff capacity	172	273	100	100
7. Number of youth (referrals) turned away or moved due to high population				
a. From within Linn County	4	30	10	10
b. From outside of Linn County	0	30	15	15
Efficiency:				
1. Cost per unit of service	\$267.41	\$269.82	\$273.82	\$284.38

Department: LCCS

Program: Youth Services - Administration

Program Description: Youth Services Administration provides financial management, clerical support, and management services for Youth Services programs, facilitates citizen involvement in planning initiatives, and advocates for youth and Linn County taxpayers in state forums.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To maximize community involvement in Youth Services programs.
2. To be actively involved in statewide professional organizations which monitor legislation and trends relating to youth programs.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of authorized positions	3.0 FTE	3.0 FTE	3.0 FTE	3.0 FTE
2. Total administration budget	\$199,863	\$216,009	\$212,150	\$205,260
Output:				
1. Number of transactions processed for payment	833	745	806	800
2. Number of client billings processed	85	70	70	75
3. Number of legal settlements investigated	31	32	30	30
4. Number of biweekly payroll transactions processed	1,762	1,786	1,800	1,800
5. Number of direct service programs receiving administrative support	5	5	5	5
Outcome:				
1. Number of statewide professional meetings attended	18	18	20	20
2. Number of citizens involved in an advisory capacity	15	15	15	15
Efficiency:				
1. Administration budget as % of Youth Services budget	5.2%	5.7%	5.4%	5.2%

Department: LCCS

Program: Youth Services - Youth Shelter Care

Program Description: Provides emergency and short-term care, counseling and supervision in a safe, open and emotionally stable residential environment to youth who have left or must be removed from their family home.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To ensure that a bed is available when a Linn County youth needs emergency shelter.
2. To minimize physical interventions and runaways by providing a stable environment that includes positive structured activities.
3. To receive a 95% or better rating on the annual State Program Inspection and Review.
4. To maintain an overall quality of care minimum rating of "8" (10 pt. scale) gauged by referral worker surveys.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of employees	13.2 FTE	13.2 FTE	13.2 FTE	13.2 FTE
2. Linn County tax dollars	\$723,216	\$604,209	\$722,073	\$693,211
3. Funding from other sources	332,340	460,886	488,344	443,600
4. Total county facility budget	809,535	890,568	908,750	921,811
5. Number of available beds	14 beds	14 beds	14 beds	14 beds
6. Staff to client ratios (1:5 mandated for waking hours)				
a. Weekdays	1:4.73	1:4.73	1:4.73	1:4.73
b. Weekends/Evenings	1:3.71	1:3.71	1:3.71	1:3.71
c. Midnight Shift	1:10.4	1:10.4	1:10.4	1:10.4
7. Shelter Purchase of Service budget	\$236,061	\$174,527	\$281,000	\$195,000
Output:				
1. Number of admissions	159	186	180	180
2. Average daily population	10.35	12.48	13.00	12.00
3. Units of service provided (Unit = 1 youth for 1 day)				
a. Linn County	2,916	3,455	3,450	3,450
b. Out of county/within 6th Judicial District	645	816	850	750
c. Outside of the 6th Judicial District	19	105	50	0
4. Subsidized units of service provided by other shelters	5,070	3,768	6,164	4,000
5. Average number of positive structured group activities provided each week	83	80	80	80
Outcome:				
1. Rating received in annual State Program Review	97%	95%	95%	95%
2. Average number of physical interventions per month	0	1	1	1
3. Number of runaways from the facility during the year	46	43	40	40
4. Quality of care rating from referral worker survey (10 = excellent - 1 = dreadful)	8.3	8.0	8.0	8.0
Efficiency:				
1. Cost per unit of service	\$226.13	\$203.51	\$208.91	\$219.48

Department: LCCS

Program: Youth Services - Peer Group Program

Program Description: The Peer Group Program helps youths, with low self-esteem and inadequate social interaction skills, achieve more positive involvement in school and the community, through the use of social/recreational activities and a positive peer group identification.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To ensure that youth are exposed to and involved in positive alternatives in the community.
2. To ensure that youth make progress in their areas of need.
3. To ensure that youth have no placements in shelter while involved with the Peer Group program.
4. To maintain a quality of care rating of "8" or above (on a 10 point scale) gauged by referral worker surveys.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of employees	1.30 FTE	1.30 FTE	1.30 FTE	1.30 FTE
2. Linn County tax dollars	\$32,221	\$31,569	\$41,950	\$44,096
3. Funding from other sources	33,750	41,757	36,000	36,000
4. Total program expenses	65,971	73,326	77,950	80,096
Output:				
1. Number of admissions	50	48	50	50
2. Average number of youth in program	91.3	99.5	100.0	100.0
3. Unit of service (Unit = 1 youth in 1 group activity)				
a. Maximum units possible	3,765	4,050	3,800	3,800
b. Actual attendance	2,436	2,651	2,800	2,800
Outcome:				
1. Average number of other community activities youth is involved in				
a. At intake	.12	.10	.10	.10
b. After one year with program	.78	.77	.75	.77
c. At discharge	.92	.92	.90	.92
2. Percentage of youth who, according to the referring worker, have made progress in their areas of need	87%	89%	90%	89%
3. Percentage of youth who have no placements in shelter while involved with Peer Group	99%	99%	98%	99%
4. Quality of care rating from referral worker survey (10 = excellent - 1 = dreadful)	8.8	8.5	8.0	8.5
Efficiency:				
1. Cost per unit of service	\$27.08	\$27.66	\$27.84	\$28.61
2. Average annual cost per youth	722.57	736.95	789.57	800.96
3. Average length of time in program on October 1	14.3months	15.9months	16.0months	16.0months

Program Description: Provides youth ordered by the juvenile court a non-residential community based alternative to out-of-home placement by supporting the family with therapy and counseling, skill development and intensive supervision for the youth.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To successfully maintain youth in their family home.
2. To ensure that youth receiving intensive supervision services commit no new delinquent acts.
3. To achieve at least 80% of the treatment goals for youth being provided rehabilitative services.
4. To maintain an overall quality of care rating of “8” or above (on a 10 point scale) gauged by referral worker surveys.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of employees	2.25 FTE	2.25 FTE	2.25 FTE	2.25 FTE
2. Linn County tax dollars	\$14,742	(\$4,400)	\$73,550	\$167,932*
3. Total program budget	144,278	141,919	183,550	262,932
Output:				
1. Number of families served	74	82	80	80
2. Units of service provided (Unit = 1/2 hour of service)				
a. Rehabilitation and treatment				
1. Therapy and counseling	1,020	752	1,000	750
2. Skill development	1,733	1,910	1,750	1,140
b. Intensive supervision	623	656	500	650
Outcome:				
1. Percentage of youth who are successfully maintained in the family home while involved with the In-Home program	74%	75%	75%	75%
2. Percentage of treatment goals achieved for youth being provided rehabilitative services	72%	70%	80%	80%
3. Quality of care rating from referral worker survey (10 = excellent - 1 = dreadful)	8.9	8.9	8.0	8.0
Efficiency:				
1. Funding from other sources	\$129,536	\$146,319	\$110,000	\$95,000
2. Percentage of total program paid by other funding source.	89.8%	103.1%	59.9%	36.1%

*The department was awarded \$104,996 in FY08 to fund services for children with severe emotional disturbances. The targeted services include evaluations, medications, therapy, respite and social skills/daily living skills training.

Department: LCCS

Program: Core Services

Program Description: Core Services provides financial management, human services planning, program evaluation and administration for the Linn County Community Services and provides support for collaborative community projects.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. To expand human service collaborative efforts by maximizing community involvement in program planning, development, administration and funding.
2. To seek alternative funding.
3. To provide administrative services for programs which are either purchased or provided by Linn County.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of authorized positions for Core	12.55	12.81	13.75	13.75
2. Core budget	\$639,150	\$687,578	\$697,650	\$713,910
3. LCCS as a percent of Linn County	40.3%	41.3%	41.3%	40.6%
Output:				
1. Number of transactions processed for payment	78,002	75,100	86,000	86,000
2. Number of billings initiated	22,133	21,943	22,000	22,000
3. Number of grant application/renewals/award nominations submitted	17	16	14	12
4. Number of monthly client payroll transactions entered	116,133	113,464	116,000	110,000
5. Number of grants/fee for service contracts monitored	46	54	55	55
6. Number of MHDD contracts negotiated	140	135	140	140
7. Number of County operated programs receiving Core support	16	16	16	16
Outcome:				
1. Number of unduplicated agencies participating in collaborative projects	126	129	130	130
2. Percent of attempted grants/applications funded	100%	100%	90%	90%
3. Title 19 reimbursements for people approved retroactively	\$157,294	\$124,294	\$125,000	\$125,000
4. Number of taxpayers involved in an advisory capacity	48	54	50	50
Efficiency:				
1. Core budget as a percentage of LCCS	1.8%	1.9%	1.7%	1.8%
2. Collaborative grant dollars administered	\$2,426,059	\$2,543,033	\$13,464,410	\$2,465,242
3. Non-tax dollar reimbursements billed/ deposited for LCCS departments	9,538,198	10,696,649	11,506,509	11,890,413
4. Number of unduplicated agencies receiving funding in collaborative projects	40	82*	32	30

*Includes SED vendors. SED Grant is targeted to end FY07.

Program Description: Developmental day care for children from low income families, for children with special needs as documented by educational and/or medical professionals, and for children who are “at-risk” of poor outcomes as identified by the funding source.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To encourage self-sufficiency by providing day care services so parents can work or attend classes.
2. To support and maintain family stability by providing crisis intervention.
3. To seek and coordinate funding in the most cost effective manner.
4. To maximize community involvement to enhance services.
5. To achieve a rating of 98% on the annual licensing compliance review conducted by the State.
6. To achieve 95% of goals specified for children in their individual learning plans.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of requests for day care services	152	162	160	160
2. Percentage of requests served	64%	65%	65%	65%
3. Staff to child ratio	1:6	1:6	1:6	1:6
4. Number of authorized positions	18.39	18.45	19.20	18.75
5. Total budget	\$893,118	\$936,086	\$966,615	\$981,544
6. Linn County tax dollar support	395,705	406,628	439,132	443,194
7. Percentage of LCCS budget	2.5%	2.6%	2.4%	2.4%
Output:				
1. Average children served per month	66	63	65	65
2. Units of service provided (up to 5 hours)	30,874	29,441	30,000	30,000
3. Number of meals/snacks served	30,610	28,881	30,000	30,000
4. Number of parenting education sessions held	18	16	15	15
5. Hours of parenting crisis intervention provided	248	252	240	250
6. Number of individual plans developed	96	105	100	100
7. Number of behavioral intervention plan initiated	41	40	40	40
8. Staffing hours for consultation with other service professionals	370	370	370	370
Outcome:				
1. Percentage of parents working and/or attending school	98%	98%	95%	95%
2. Percentage of families stabilized with children in the home at year end	100%	100%	100%	100%
3. Number of agencies in collaborative projects	27	27	27	27
4. Number of tax payers in an advisory capacity	11	11	11	11
5. Licensing compliance review rating	100%	100%	98%	98%
6. Percentage of goals achieved	100%	100%	95%	95%
Efficiency:				
1. Unit cost - unit =1/2 day	\$28.93	\$31.79	\$30.71	\$32.72
2. Percentage of program funded by Linn County	44.3%	43.4%	45.4%	45.2%
5. Average Linn County cost per unit	\$12.82	\$13.81	\$14.64	\$14.77

Department: LCCS

Program: General Assistance

Program Description: General Assistance (GA) provides temporary assistance to needy and poor Linn County residents who are ineligible or awaiting approval from, Federal or State assistance programs according to Linn County Ordinance No. 36-9-1992.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To achieve 95% accuracy rating in files monitored.
2. To ensure reimbursement for the cost of services provided to clients receiving retroactive Supplemental Security Income (SSI).
3. To maximize assistance available to applicants by networking with alternative service providers and referring clients, as appropriate.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of requests for General Assistance services	2,920	3,039	3,000	3,000
2. Percent of requests for assistance approved	79%	88%	85%	85%
3. Number of authorized positions	4	4	4	4
4. General Assistance budget	\$980,725	\$1,117,356	\$1,227,970	\$1,237,055
5. Percent of LCCS budget	2.8%	3.1%	3.1%	3.1%
Output:				
1. Number of interviews conducted	3,517	3,114	3,500	3,500
2. Number of vouchers authorized	4,657	4,767	4,700	4,800
3. Number of SSI reimbursements agreements signed	133	230	200	200
4. Number of unduplicated households served	1,231	1,232	1,300	1,300
5. Number of clients under doctor's care and unable to work	225	246	200	200
6. Number of telephone calls received	10,923	8,329	8,500	8,500
Efficiency:				
1. Average annual cost per household	\$733	\$835	\$870	\$888
2. SSI reimbursements	72,663	82,123	69,000	82,000
Outcome:				
1. Monitored files accuracy rating	96%	97%	95%	95%
2. Number of agencies/programs to which clients are referred for alternative funding	19	21	20	20

Department: LCCS

Program: Case Management

Program Description: To provide a multidisciplinary approach to community-based services for the frail and vulnerable elderly to help avoid inappropriate institutionalization.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To prevent premature nursing home placement of frail elderly through the coordination of in-home services.
2. To assist clients in identifying funding streams.
3. To document inclusion of all appropriate forms in 95% of cases reviewed.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of new unduplicated cases in				
a. Linn County	225	191	100*	100*
b. Outside Linn County	56	70	0*	0*
2. Number of cases screened				
a. Linn County	229	191	200*	200*
b. Outside Linn County	63	68	0*	0*
3. Case Management as a percent of LCCS budget	.5%	.6%	.3%	.3%
4. Number of authorized positions	3.70	3.95	3.95	1.86
Output:				
1. Number of cases served				
a. Linn County	900	908	300*	325*
b. Outside Linn County	244	245	0*	0*
2. Number of cases 75 years of age or older	696	697	177*	191*
3. Number of cases at or below the poverty line**	521	520	117*	126*
4. Number of cases 75 years of age or older and rural***	220	212	15*	16*
5. Number of cases that applied for Medicaid (Title 19) Elderly Waiver	238	247	15*	16*
6. Number of Mentally Retarded/Developmentally Disabled (MR/DD) cases served	7	7	6	7
7. Number of Mentally Ill (MI) cases served	754	1,000	258*	279*
8. Number of training sessions held	10	6	4	4
9. Percentage of cases screened that were admitted to Case Management				
a. Linn County	98%	100%	30%*	30%*
b. Outside Linn County	89%	103%	0%*	0%*

Analysis: * Effective 7/1/06 LCCM no longer subcontracting with the Heritage Agency to provide services outside of Linn. Due to changes in the Medicaid HCBS Elderly Waiver Program, Linn County figures no longer include cases that receive the Elderly Waiver.

** "Poverty Line" means the official poverty line, as defined by the Office of Management and Budget, and adjusted by the Secretary in accordance with section 673(2) of the Community Services Block Grant Act. For state Fiscal Year 2006, the poverty guidelines are \$9,532 for one person and \$12,732 for two persons.

*** "Rural" areas are all defined as non-urban. Urban areas comprise (1) urbanized areas [a central place and its adjacent densely settled territories with a combined minimum population of 50,000]; and (2) incorporated places or census designated places with 20,000 or more inhabitants.

Department: LCCS

Program: Case Management (continued)

Program Description: To provide a multidisciplinary approach to community-based services for the frail and vulnerable elderly to help avoid inappropriate institutionalization.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To prevent premature nursing home placement of frail elderly through the coordination of in-home services.
2. To seek alternative funding sources.
3. To assist clients in identifying funding streams.
4. To document inclusion of all appropriate forms in at least 95% of cases reviewed.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Outcome:				
1. Number of cases 60 years and older which medically qualify for ICF or SNF level of care ****	915	983	255*	276*
2. Number of cases that receive the Medicaid Elderly Waiver	657	694	0*	0*
3. Percentage of case files reviewed that had all appropriate forms and documentation	94%	100%	95%	95%
Efficiency:				
1. Average yearly cost/client served	\$152.30	\$173.66	\$337.56*	\$337.55*
2. Percentage of Case Management budget funded by alternative sources	51.2%	44.2%	0.0%*	0.0%*

Explanatory Data:

**** Number determined based on the Intermediate Care Facility (ICF) and Skilled Care Facility (SNF) criteria used by the Iowa Foundation for Medical Care (IFMC) for Medicaid recipients.

Department: LCCS

Program: Home Health Program - Protective Home Care Aide

Program Description: Protective Home Care Aide Program provides parent skill education and/or supervised visitation between children and parents, guardians or potential caregivers to prevent or alleviate abuse or neglect of children as well as dependent adult care instruction to caregivers to prevent or alleviate abuse or neglect of dependent adults in Linn County.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To stabilize a child's or a dependent adult's environment and family relationships.
2. To alleviate child and dependent adult abuse or neglect by providing education, teaching and role modeling to parents or prospective caregivers.
3. To achieve 90% client satisfaction by providing quality services to families involved with the program.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of referrals received	92	79	90	90
2. Number of new cases	84	63	90	90
3. Percentage of program funded by Linn County	52.4%	56.7%	49.4%	62.6%
4. Percentage of LCCS budget	.8%	.7%	.9%	.8%
Output:				
1. Number of unduplicated cases served				
a. Number of Rehabilitative Treatment & Support Services (RTSS) funded cases	155	137	170	170
b. Number of Child cases (non-RTSS funded)	11	10	10	0
c. Number of Dependent Adult cases	144	127	150	170
2. Total units of service provided (1 hour)	5,054	4,955	5,000	5,000
3. Percentage of cases involved with Juvenile Court	92%	94%	90%	90%
4. Percentage of cases with determined abuse or neglect	34%	36%	60%	60%
Outcome:				
1. Percentage of cases with no further incidence of abuse/neglect	99%	99%	99%	99%
2. Percentage of cases closed for goals achieved	83%	83%	80%	80%
3. Average client survey satisfaction rating	93%	100%	90%	93%
Efficiency:				
1. Unit cost	\$53.79	\$51.33	\$70.25	\$64.80
2. Percentage of total units of service paid by other funding sources	47.6%	43.3%	50.6%	37.4%

Department: LCCS

Program: Home Health Program - General Home Care Aide

Program Description: To enhance the capacity to attain or maintain independent functioning and to prevent or reduce inappropriate institutionalization of Linn County household members who, due to incapacity, absence or limitation of the usual homemaker, are experiencing stress or crisis.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To prevent or reduce inappropriate institutionalization.
2. To seek alternative funding.
3. To achieve a client satisfaction rating of 92% on the annual survey.
4. To target 70% of staff time to provision of direct services.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of new referrals	214	118	120	120
2. Number of new cases	46	47	50	50
3. Percentage of LCCS budget	1.2%	1.3%	1.2%	1.2%
Output:				
1. Total number of unduplicated cases served	147	159	165	160
a. IDPH funded cases	115	132	130	130
b. Medicaid Waiver funded cases	29	31	30	30
c. MHDD funded cases	2	7	5	0*
2. Number of cases 75 years of age or older	71	74	70	70
3. Percentage of cases living alone	88%	87%	90%	90%
4. Total number of units of service provided	9,999	10,417	10,000	10,000
5. Percentage of referrals resulting in new cases	21%	40%	30%	30%
Outcome:				
1. Number of persons who experience reduced or delayed institutionalization	147	159	160	160
2. Number of cases closed	38	46	45	45
3. Percentage of cases closed due to institutionalization	26%	33%	20%	20%
4. Client satisfactory rating	95%	89%	92%	92%
5. Percent of staff time spent in direct service	68%	70%	70%	70%
Efficiency:				
1. Unit cost	\$42.07	\$46.02	\$46.52	\$49.87
2. Percent of unit of service paid by Linn County	45.5%	44.9%	45.4%	48.4%
3. Percent of units paid by other funding	54.5%	55.1%	54.6%	51.6%

Explanatory Data: *Funding Source not available

LIFTS

Department: LIFTS				
<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$388,764	\$573,206	\$560,041	\$572,023
Charges for Services	54,666	65,459	59,952	68,000
Miscellaneous	240,419	84,108	112,992	93,000
Total Revenues	\$683,849	\$722,773	\$732,985	\$733,023
Expenditures/Uses				
Personal Services	\$1,044,275	\$1,144,067	\$1,183,511	\$1,216,585
Operating Expenditures	274,895	309,369	290,378	314,781
Capital Outlay	43,111	76,565	60,234	70,500
Total Expenditures	\$1,362,281	\$1,530,001	\$1,534,123	\$1,601,866
Personnel Summary				
<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	20.00	20.00	20.00	20.00
Part Time	.40	.40	.40	.40
Management & Confidential	1.00	1.00	1.00	1.00
Total Full - Time Equivalent	22.40	22.40	22.40	22.40

LIFTS

Department: LIFTS

Program: Public Transportation Services

Program Description: To provide safe door-to-door transportation for residents of Linn County and para-transit services for the citizens of the Cedar Rapids area.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To provide transportation in manner that is safe for the rider and the driver.
2. To provide efficient and economical transportation services.
3. To utilize resources in the most economical and efficient manner possible.
4. To utilize the latest technology for the benefit of the public, employee, and taxpayer.
5. To structure routes to minimize the time riders spend aboard buses.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Buses	24	26	26	26
2. Full - time drivers	15.00	15.00	15.00	15.00
3. Part - time drivers	0.40	2.00	2.00	2.00
4. Mechanics	4.00	4.00	4.00	4.00
5. Dispatchers	1.00	1.00	1.00	1.00
Output:				
1. Total riders	82,532	82,235	82,500	82,500
2. County riders	51,587	48,116	50,000	50,000
3. City riders	30,945	34,119	32,500	32,500
4. Expenditures	\$1,362,281	\$1,530,000	\$1,543,123	1,601,866
5. Revenue	683,849	722,772	732,985	733,023
6. County subsidy	678,432	807,228	810,138	868,843
7. Miles driven	332,205	348,062	350,000	350,000
8. County miles driven	202,751	199,806	220,000	220,000
9. City miles driven	129,454	148,256	130,000	130,000
Outcome:				
1. Buses with GPS	24	28	28	28
2. Buses with cameras	24	28	28	28
3. Percentage of revenue				
a. County	49.8%	52.8%	52.5%	54.2%
b. City	19.2%	32.2%	28.7%	27.0%
c. Fares	17.5%	6.6%	10.1%	10.1%
d. Other agencies	13.5%	8.4%	8.7%	8.7%
Efficiency:				
1. Cost per mile	\$4.10	\$4.40	\$4.41	\$4.58
2. Cost per ride	16.51	18.61	18.70	19.42
3. Miles per gallon	5.85	5.84	5.84	5.84

Medical Examiner

Department: Medical Examiner		Program: Medical Examinations		
<hr/>				
<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
<hr/>				
Revenues/Sources				
Intergovernmental	\$21,467	\$5,116	\$12,000	\$12,000
Total Revenues	\$21,467	\$5,116	\$12,000	\$12,000
<hr/>				
Expenditures/Uses				
Human Service Providers	\$22,855	\$20,286	\$20,000	\$20,000
Operating Expenditures	305,928	305,903	340,765	328,344
Total Expenditures	\$328,783	\$326,189	\$360,765	\$348,344
<hr/>				
<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
<hr/>				
Authorized Positions	0.00	0.00	0.00	0.00
Total Full - Time Equivalent	0.00	0.00	0.00	0.00
<hr/>				

Medical Examiner

Department: Medical Examiner

Program: Medical Examinations

Program Description: To conduct medical investigations and autopsies as required by circumstances surrounding deaths in Linn County.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To conduct required number of investigations within authorized budget
2. To monitor receipt of state reimbursement of Sudden Infant Death cases

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Medical examiner expenditures	\$328,783	\$326,189	\$360,765	\$348,344
Output:				
1. Number of cases investigated	273	278	300	300
2. Number of cases requiring autopsies	188	118	200	200
Outcome:				
1. Percentage of cases requiring autopsies	69%	42%	66%	66%
Efficiency:				
1. Cost per case investigated	\$1,204	\$1,173	\$1,203	\$1,161

Planning & Development

Department: Planning & Development

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Licenses & Permits	\$268,206	\$240,523	\$249,017	\$244,771
Charges for Services	73,367	66,802	56,100	59,852
Miscellaneous	1,225	319	132	226
Total Revenues	\$342,798	\$307,644	\$305,249	\$304,849
Expenditures/Uses				
Personal Services	\$824,866	\$917,165	\$904,625	\$962,279
Operating Expenditures	86,496	83,869	76,454	70,669
Capital Outlay		13,563	20,750	14,500
Total Expenditures	\$911,362	\$1,014,597	\$1,001,829	\$1,047,448

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	10.00	10.00	10.00	10.00
Management & Confidential	3.00	3.00	3.00	3.00
Total Full - Time Equivalents	14.00	14.00	14.00	14.00

Planning & Development

Department: Planning and Development

Program: Administration

Program Description: To promote the health, safety, and general welfare of the citizens of Linn County, through orderly and lawful development of land and construction of buildings.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To ensure the Department is conducted in an efficient, cost-effective and customer friendly manner.
2. To undertake programs and activities that will assist persons making applications or requesting permits to understand the application or permitting processes and code requirements.
3. To ensure that County Codes, under the jurisdiction of the Department, are enforced and that enforcement procedures are consistent, equitable and timely.
4. Propose timely changes to County Codes, under the jurisdiction of the Department, that reflect changes in federal law, state law, industry standards, profession trends, socioeconomic factors, and technology.
5. To undertake and complete work plan activities.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Staff hours spent processing Zoning applications	4,604	4,620	3,927	3,945
2. Staff hours spent issuing Building permits	3,098	3,188	3,028	3,260
3. Staff hours spent on inspections	2,986	2,677	2,543	2,872
4. Staff hours spent on enforcement	1,298	1,429	1,214	1,182
Output:				
1. Number of Zoning applications	705	720	612	611
2. Number of Building permits issued	1,642	1,683	1,599	1,723
3. Number of inspections completed	3,322	3,595	3,415	3,616
4. Number of active enforcement cases	110	107	91	92
Outcome:				
1. Percentage of Zoning application processing time	38.41%	38.78%	36.66%	35.04%
2. Percentage of Building permit issuing time	25.85%	26.76%	28.27%	28.95%
3. Percentage of time spent on inspections	24.91%	22.47%	23.74%	25.51%
4. Percentage of active enforcement cases	10.83%	11.99%	11.33%	10.50%
Efficiency:				
1. Hours/Zoning Application	6.53	6.42	6.42	6.46
2. Hours/Building Permit	1.89	1.89	1.89	1.89
3. Hours/Inspection	.90	.74	.74	.79
4. Hours/Active Enforcement Case	11.80	13.36	13.34	12.85

Zoning Applications include rezoning, preliminary and final plats, farmstead splits, minor and major site development plans, floodplain development permits, conditional use permits, appeals, variance, site plan reviews (SPR) and associated field inspections and case processing. **Building Permits** include building, plumbing, mechanical and electrical permit applications, plan review and processing.

Public Health

Department: Public Health

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$2,655,718	\$2,440,611	\$3,059,891	\$2,446,046
Licenses & Permits	321,049	306,927	294,400	426,053
Charges for Services	187,391	168,373	148,623	186,100
Miscellaneous	10		1,000	2,000
Total Revenues	\$3,164,168	\$2,915,911	\$3,503,914	\$3,060,199
Expenditures/Uses				
Personal Services	\$2,598,804	\$2,801,840	\$2,770,205	\$3,008,760
Human Service Providers	19,275	21,134	21,190	21,860
Operating Expenditures	1,774,137	1,531,896	2,070,333	1,436,401
Capital Outlay	33,067	47,585	92,100	94,100
Total Expenditures	\$4,425,283	\$4,405,455	\$4,953,828	\$4,561,121

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	30.00	30.00	30.00	30.00
Part Time	3.87	3.92	3.73	3.08
Management & Confidential	8.00	7.00	8.00	8.00
Total Full - Time Equivalent	40.87	41.92	42.73	42.08

Public Health

Department: Public Health

Program: Communicable Diseases

Program Description: To reduce the incidence of communicable diseases in Linn County.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. Increase the percentage of children who have completed the basic immunization series by age two to 90%.
2. Confine the prevalence of HIV infection.
3. Reduce the rate of Sexually Transmitted Disease (STD).

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. FTEs utilized on immunization and tracking of children	1.04	1.04	1.02	1.02
2. FTEs utilized on risk reduction counseling	.25	.25	.32	.25
3. Total number of clinic hours and epidemiological follow-up	4,215	4,411	4,500	4,200
Output:				
1. Number of children vaccinated	1,461	1,876	1,550	1,600
2. Number of AIDS cases in Linn County ¹	107	114	112	122
3. Number of gonorrhea cases ²	240	248	245	245
Outcome:				
1. Vaccination rate - percentage of children vaccinated	95%	99%	95%	95%
2. Confine incidence of HIV to no more than 200/100,000 ³	163	172	170	168
3. Reduce gonorrhea incidence to no more than 100/100,000	133	125	123	123
Efficiency:				
1. Cost/child	\$170	\$129	\$161	\$154
2. Cost/AIDS case	559	510	699	494
3. Cost/gonorrhea case	2,022	1,990	2,160	1,987

¹ Cumulative cases of Aids since 1983

² Gonorrhea is used as an index of all sexually transmitted diseases

³ Number HIV cases is estimated to be three times that of AIDS cases

Department: Public Health

Program: Environmental Quality

Program Description: To protect the environmental quality of Linn County by the detection of harmful substances.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. Reduce the number of children who have elevated blood lead levels (elevated children).
2. Maintain compliance with the National Ambient Air Quality Standards.
3. Improve environmental quality in Linn County.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. FTEs utilized in blood lead screening	0.20	0.40	0.40	0.40
2. FTEs utilized in Air Pollution Programs	8.48	8.30	9.35	9.35
3. FTEs utilized in food service inspections	2.52	2.90	2.90	2.90
4. FTEs utilized in air monitors	3.50	3.50	3.50	3.50
5. FTEs utilized in animal bite investigations	.20	.20	.20	.20
Output:				
1. Number of elevated children identified	113	95	120	91
2. New or Modified Permits issued	346	384	546	400
3. Number of source inspections	210	320	125	250
4. Number of food service establishments inspected	1,840	1,718	2,000	1,900
5. Number of air monitors	16	18	16	16
6. Number of people bitten by animals	463	491	490	500
Outcome:				
1. Reduce percentage of elevated children to no more than 3.8%	3.1%	3.7%	3.3%	3.5%
2. Air Quality Index Unhealthy for Sensitive Groups	1.10%	0.27%	0.45%	0.61%
3. Air Quality Index Good	69%	80%	86%	90%
4. Percentage of restaurants with critical violations	76.5%	75.1%	75.0%	74.3%
5. Percent of monitors maintaining >75% completeness	100%	100%	100%	100%
6. Maintain rate of human rabies at zero	Yes	Yes	Yes	Yes
Efficiency:				
1. Cost/elevated child	\$423.00	\$980.00	\$816.00	\$1,060.00
2. Cost per Air Quality Permit	798.80	577.26	733.23	700.00
3. Cost per Air Quality Inspection	330.22	234.16	138.46	200.00
4. Cost/food service establishment	328.00	393.00	336.00	368.00
5. Cost/valid air monitoring hour	11.11	8.74	10.38	10.32
6. Cost/animal bite investigated	103.00	95.00	100.00	96.00

Department: Public Health

Program: Public Health

Program Description: Improve the health of Linn County residents by education and outreach activities.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. Encourage healthy behaviors
2. Increase health promotion activities
3. Improve health status indicators (Healthy Linn 2000)

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. FTEs utilized at the Family Resource Center ¹	0.50	0.50	0.50	0.50
2. FTEs directed at health planning and promotion	0.87	0.87	0.87	0.87
3. Population base	198,900	201,820	204,260	206,690
Output:				
1. Number of families impacted	19	19	20	20
2. Health promotions FTEs	2.02	2.20	2.30	2.60
3. Community Health Index ²	1,479	1,520	1,480	1,500
Outcome:				
1. Reduced illness and injury ³	318	329	350	329
2. Perceived value of Public Health	92.9	92.9	93.4	94.0
3. Mortality rate/100,000	736	764	740	750
Efficiency:				
1. Cost per household	\$6,302	\$5,817	\$6,116	\$6,023
2. Health promotion percentage	4.81%	5.16%	5.39%	6.06%
3. Cost of Public Health ⁴	\$0.018	\$0.020	\$0.021	\$0.021

¹ Public Health is now collaboratively linked to other agencies

² Number of deaths

³ Number of deaths due to heart disease

⁴ Tax asking in cents/person/day

Recorder

Department: Recorder

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Charges for Services	\$1,728,570	\$1,836,488	\$1,766,886	\$1,648,200
Use of Money & Property	6,496	17,115	29,250	27,000
Total Revenues	\$1,735,066	\$1,853,603	\$1,796,136	\$1,675,200
Expenditures/Uses				
Personal Services	\$737,467	\$824,378	\$854,841	\$891,567
Operating Expenditures	285,255	289,930	349,990	296,850
Capital Outlay	24,600			
Total Expenditures	\$1,047,322	\$1,114,308	\$1,204,831	\$1,188,417

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Deputies	3.00	3.00	3.00	3.00
Bargaining Unit	10.00	10.00	10.00	10.00
Total Full - Time Equivalent	14.00	14.00	14.00	14.00

Recorder

Department: Recorder

Program: Recorder

Program Description: To provide prompt, courteous and efficient service to Linn County citizens in recording real estate transactions, with real estate index & images available on the Internet; issuing boat/snowmobile registrations and all-terrain vehicle registrations and titles; accepting passport applications; processing birth, death and marriage records.

Organizational Strategic Goal: Excel in Customer Satisfaction

Performance Objectives:

1. 100% recorded documents in system and available on the Internet
2. 95% recorded documents returned within 2 business days
3. 100% clerical staff cross-trained

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Wages and benefits	\$737,467	\$824,378	\$854,841	\$891,567
2. Computer lease/service contract	98,926	51,347	98,000	95,000
3. Operations	210,929	238,583	251,990	201,850
Output:				
1. Number of documents recorded	81,535	71,992	75,000	75,000
2. Number of employees fully cross trained	13	13	13	13
3. Number of boat/snowmobile transactions completed	14,935	7,377	15,000	15,000
4. Number of hunting/fishing licenses sold	3,180	2,994	3,000	3,000
Outcome:				
1. Percentage of documents accurately indexed and entered in fee book during business day arriving in office	100%	100%	100%	100%
2. Percentage of documents scanned next day	100%	100%	100%	100%
3. Percentage of documents returned within 2 business days	100%	100%	100%	100%
Efficiency:				
1. Cost per document recorded	\$11.72	\$14.03	\$14.40	\$14.40
2. Cost per boat/snowmobile registration or title issued	1.65	3.53	1.10	1.10
3. Cost per hunting/fishing license sold	1.55	1.74	1.84	1.84

Risk Management

Department: Risk Management

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$4,160	\$8,500	\$5,750	\$5,800
Miscellaneous	211,524	199,981	222,371	236,868
Total Expenditures	\$215,684	\$208,481	\$228,121	\$242,668
Expenditures/Uses				
Personal Services	\$171,965	\$157,598	\$172,466	\$187,688
Operating Expenditures	46,254	51,892	55,655	57,980
Total Expenditures	\$218,219	\$209,490	\$228,121	\$245,668

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	2.00	2.00	2.00	2.00
Total Full - Time Equivalent	3.00	3.00	3.00	3.00

Risk Management

Department: Risk Management

Program: Risk Management

Program Description: To promote employee health and safety and to prevent injuries to the public and monetary losses to the County.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. Decrease the number of employee workers compensation injuries, county vehicle accidents and liability claims.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of FTEs	3	3	3	3
2. Administrative cost of risk management program	\$212,382	\$200,927	\$222,371	\$236,868
3. Workers compensation claims paid	379,185	551,918	606,890	500,000
4. County vehicle accident claims paid	18,496	72,596	34,910	25,000
5. Liability claims paid	23,735	54,018	28,000	25,000
6. Prior years claims paid	410,000	401,000	678,532	651,800
Output:				
1. Number of claims for workers compensation	65	58	55	50
2. Number of claims for vehicle accidents	18	23	20	18
3. Number of claims for liability	4	18	5	5
Efficiency:				
1. Average cost of workers compensation claims paid	\$5,834	\$9,516	\$11,034	\$10,000
2. Average cost of vehicle claims paid	1,028	3,156	1,746	1,389
3. Average cost of liability claims paid	5,934	3,001	5,600	5,000

Explanatory Data: Expenditures associated with the Risk Management program are paid by the general fund and then reimbursed by the self-retained insurance fund. Workers compensation claims, vehicle accident claims, and liability claims are paid directly from the self-retained insurance fund under the direction of the Risk Manager. Prior year claims include payments made in fiscal years 2005 through 2008 for accidents occurring in fiscal year 2004 or earlier.

Sheriff

Department: Sheriff				
<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$3,452,409	\$4,661,599	\$4,855,578	\$4,277,269
Licenses & Permits	15,522	14,846	14,700	15,300
Charges for Services	838,055	921,575	1,158,135	1,171,800
Use of Money & Property	162,617	125,617	103,500	108,700
Miscellaneous	86,948	110,894	114,400	124,850
Total Revenues	\$4,555,551	\$5,834,531	\$6,246,313	\$5,697,919
Expenditures/Uses				
Personal Services	\$11,153,319	\$12,309,803	\$12,298,159	\$12,901,562
Human Service Providers	122,466	103,917	114,000	117,000
Operating Expenditures	1,331,754	1,527,304	1,774,282	1,688,518
Capital Outlay	251,141	184,221	198,285	113,003
Total Expenditures	\$12,858,680	\$14,125,245	\$14,384,726	\$14,820,083
Personnel Summary				
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Deputies - Management	3.00	3.00	3.00	3.00
Deputies - PPME	81.00	80.00	81.00	82.00
Bargaining Unit - AFSCME	41.00	38.00	43.00	41.00
Bargaining Unit - PPME	9.00	9.00	9.00	9.00
Part Time	.60	1.60	1.60	1.90
Management & Confidential	30.00	30.00	30.00	30.00
Total Full - Time Equivalents	165.60	162.60	168.60	167.90

Sheriff

Department: Sheriff

Program: Patrol Division

Program Description: Patrol duties include criminal complaints, investigations, arrests, traffic control, traffic enforcement, accident investigation, crime prevention, house and business checks, contract town patrol, civil process service, prisoner transport, emergency medical response, civil dispute calls and escorts.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To provide police protection to the citizens of Linn County.
2. To provide traffic enforcement within Linn County.
3. To actively investigate and apprehend criminal suspects.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Calls for service	42,313	36,796	44,000	39,000
2. Mutual aid calls	784	848	800	875
3. Accidents	1,026	996	1,100	1,050
4. Deputies assigned	28	28	28	28
5. Patrol expenditures	\$2,562,591	\$2,834,205	\$3,034,166	\$2,954,465
6. Percent of Sheriff's Office budget	19.93%	20.06%	21.09%	19.94%
Output:				
1. Miles patrolled	729,467	733,747	740,000	740,000
2. Tickets	6,477	6,596	6,600	6,400
3. Warnings	4,102	4,866	4,200	4,800
4. Arrests	2,356	1,866	2,450	2,000
5. Revenue generated	\$248,326	\$337,550	\$506,000	\$274,000
Outcome:				
1. Percent of budget paid from outside revenues	9.7%	11.9%	16.7%	9.3%
Efficiency:				
1. Cost per mile patrolled	\$3.51	*\$3.86	\$4.10	\$3.99

Explanatory Data: Implementation of an electronic filing system for patrol reports has reduce officer's down time allowing more time to handle calls for the citizens of Linn County.

*In FY06, appox \$100,000 of the expenditures were for equipment that was grant related. The actual cost per mile patrolled including the equipment purchases, was \$3.22.

Department: Sheriff

Program: Criminal Division

Program Description: Investigations include homicides, kidnapping, sex offenses, robbery, assaults, arson, extortion/blackmail, larceny/thefts, counterfeiting/forgery, fraud, embezzlement, vandalism, drug/narcotic offenses, pornography, weapon violations, bad checks, liquor law violations, runaways, trespass violations, intelligence gathering, and support to other divisions of the Sheriffs department.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To investigate and solve cases while providing support to the other divisions within the Sheriff's office and outside agencies.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Total number of cases reported	1,211	1,063	1,190	1,125
2. Burglary cases reported	264	208	260	230
3. Theft/fraud cases reported	365	351	350	350
4. Assault/harassment cases reported	473	432	470	450
5. Larceny motor vehicle reported	65	50	65	60
6. Sexual abuse cases reported	44	22	45	35
7. Deputies assigned	5	5	5	6
8. Criminal division expenditures	\$572,218	\$597,139	\$595,852	\$615,598
9. Percent of Sheriff's Office budget	4.45%	4.23%	4.14%	4.15%
Output:				
1. Burglary/robbery cases cleared	133	86	130	100
2. Theft/fraud cases cleared	205	168	205	175
3. Assault/harassment cases cleared	354	413	350	415
4. Larceny motor vehicle cases cleared	50	30	50	35
5. Sexual abuse cases cleared	35	17	35	25
6. Revenue generated*	\$39,344	\$8,420	0	0
Outcome:				
1. Percent of cases cleared	64.16%	67.17%	64.71%	66.67%
2. Percent of budget paid from outside revenue	6.88%	1.41%	0.00%	0.00%
Efficiency:				
1. Cost per case reported	\$472.52	\$561.75	\$500.72	\$547.20

*Explanatory Data: Elimination of federal grant for FY 06.

Department: Sheriff

Program: Communications Division

Program Description: Serves as the Public Safety Answering Point (PSAP) for Linn County with the exception of Cedar Rapids and Marion. Receives radio and telephone calls and dispatches the appropriate agency (EMS, fire, law enforcement). Dispatch for 6 police departments, 18 fire departments, and 3 ambulance services.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. Oversee communications for the Sheriff department.
2. Maintain radio communications for all agencies utilizing County radio system.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Total claims for service	63,954	59,053	66,000	61,000
2. Entry and/or inquires to Iowa NCIC System	195,457	219,007	210,000	220,000
3. Operators assigned	9	9	9	9
4. Expenditures	\$899,836	\$894,431	\$914,672	\$904,638
5. Percent of Sheriff's Office budget	7.00%	6.33%	6.36%	6.10%
Output:				
1. Total radio transmit time (hours)	468	569	500	580
2. Total transmission receptions	486,342	479,395	510,000	499,000
3. Revenue generated	\$11,536	\$12,091	\$12,090	\$12,000
Outcome:				
1. Percent of budget paid from outside revenue	1.28%	1.35%	1.32%	1.33%
Efficiency:				
1. Cost per service call	\$14.07	\$15.15	\$13.86	\$14.83

Explanatory Data: NCIC (National Crime Information Center)

Department: Sheriff

Program: Corrections/Transportation Division

Program Description: To promote, maintain and upgrade safety and security in the confinement of inmates and the protection of staff and inmates during inmate detainment until release by due process of law.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To house and care for prisoners under the custody and care of Linn County in a safe and secure environment.
2. To comply with all applicable federal, state and county laws and codes.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Deputies assigned	61	61	61	61
2. Correctional Center expenditures	\$6,500,000	\$7,216,841	\$7,216,841	\$7,496,131
3. Percent of Sheriff's Office budget	50.55%	51.03%	50.17%	50.58%
Output:				
1. Total inmates booked	13,589	13,888	14,300	14,400
2. Total prisoner days	129,500	143,627	156,108	160,000
3. Average daily female population	47.1	48.7	52.8	47.0
4. Average daily male population	307.6	344.7	343.5	345.0
5. Total daily average	354.7	393.5	396.3	392.0
6. Number of inmate medical visits (Doctor/Nurse)	17,803	18,276	18,500	18,500
7. Average daily work release	18.8	18.8	17.0	18.0
8. Revenue collected	\$3,574,149	\$4,750,393	\$4,596,723	\$4,377,069
Outcome:				
1. Percent of budget paid with outside revenue	54.99%	65.91%	63.69%	58.39%
Efficiency:				
1. Inmate cost per meal (excludes wages)	\$0.96	\$1.02	\$0.87	\$1.05
2. Medical cost per inmate day (includes wages)	1.48	3.14	1.37	2.91

Department: Sheriff

Program: Rescue Division

Program Description: To provide advanced emergency medical support. Trained paramedics respond to medical emergencies including cliff and water rescue, fire rescue, lost person search and rescue, car and farm accidents, medical emergencies, hazardous material spills, extrication responses and training to area fire and ambulance teams.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To provide advanced life and rescue support for citizens and area fire and ambulance services.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. General medical calls	1,382	1,079	1,500	1,100
2. Cardiac calls	133	154	150	150
3. Trauma calls	407	577	450	580
4. Advanced care calls	686	438	750	450
5. Extraction accidents	7	15	10	14
6. Ambulance calls with non-ALS services	514	526	600	530
7. Water rescue calls	1	1	2	2
8. Hazardous material calls	45	44	55	50
9. Special rescue calls	5	4	7	6
10. Fire calls	280	356	320	350
11. Deputies assigned	3	3	3	3
12. Expenditures	\$257,802	\$295,037	\$310,756	\$301,119
13. Percent of Sheriff's Office budget	2.00%	2.09%	2.16%	2.03%
Output:				
1. Revenue generated	\$40,083	\$30,833	\$37,000	\$37,000
Outcome:				
1. Percent of budget paid with outside revenue	15.55%	10.45%	11.91%	12.29%
Efficiency:				
1. Cost per case	\$74.51	\$92.37	\$80.84	\$93.17
2. Rescue responses per deputy	1,153	1,065	1,281	1,077

Explanatory Data: Excludes training provided other agencies including fire departments and the Linn County HAZMAT team. Also excludes paramedic hours provided to the St. Luke's hospital emergency room.

Department: Sheriff

Program: Civil Division

Program Description: Serve arrest warrants, transport adult and juvenile prisoners, serve civil and criminal notices and orders, conduct sales, condemnations, issue weapon permits, maintain financial, personnel and payroll files, and disperse checks.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. Process a minimum of 22,000 documents.
2. Serve 84% of documents received.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Process documents received	17,887	16,417	19,000	17,000
2. Process documents unable to serve	21,961	18,893	22,500	18,500
3. Deputies assigned	6	6	6	6
4. Expenditures	\$415,510	\$450,469	\$372,045	\$389,822
5. Percent of Sheriff's Office budget	3.23%	3.19%	2.59%	2.63%
Output:				
1. Documents served	19,146	18,500	20,000	18,700
2. Documents unable to be served	2,815	2,566	2,500	2,500
3. Revenue generated	\$472,122	\$498,615	\$475,500	\$500,500
Outcome:				
1. Percent of documents served	87.18%	87.82%	88.89%	88.21%
2. Percent of budget paid with outside revenue	113.62%	110.69%	127.81%	128.39%
Efficiency:				
1. Documents served per deputy	3,191	3,083	3,333	3,117

Explanatory Data: Expenditures for clerical support staff 4.0 FTEs and Major 1.0 FTEs assigned to the Civil Division are excluded from Civil Division and included in Administration.

Soil Conservation

Department: Soil Conservation

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Expenditures/Uses				
Personal Services	\$62,544	\$65,216	\$66,105	\$69,292
Operating Expenditures	688	1,137	2,100	1,932
Total Expenditures	\$63,232	\$66,353	\$68,205	\$71,224

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Management & Confidential	1.00	1.00	1.00	1.00
Total Full - Time Equivalentents	1.00	1.00	1.00	1.00

Soil Conservation

Department: Soil Conservation

Program: Soil Conservation

Program Description: To assist landowners, operators, and other entities in Linn County with soil and water conservation planning and implementation of conservation practices.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To reduce soil erosion.
2. To improve water quality.
3. To increase public awareness of natural resource concerns.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Personnel expenditures	\$62,544	\$65,216	\$66,105	\$69,292
2. Office and transportation resources from Natural Resources Conservation service and the Iowa Division of Agriculture and Land Stewardship	11,500	11,500	11,500	12,500
Output:				
1. Customer contacts	487	550	475	430
2. Acres of non-highly erodible land planned to tolerable limits "T"	1,900	1,600	1,500	1,900
3. Acres of new or revised conservation plans	2,700	2,500	2,100	2,200
4. Acres of conservation planning to "T" or RMS	4,600	4,100	4,600	4,100
5. Acres of cropland treated for erosion	4,600	4,100	4,600	4,100
6. Acres of approved conservation system applied	2,950	2,800	2,300	2,600
7. Number of individuals and/or groups applying practices	153	130	150	140
8. Number of nutrient management plans	18	16	15	15
9. Number of waste management structures built	0	0	1	1
10. Number of educational projects	4	5	4	4
11. Number of roadside erosion and sediment control sites	4	3	2	4
12. Technical assistance projects with Board of Supervisors, Linn SWCD, Road Department, and other county offices	15	16	20	20
Outcome:				
1. Percentage of contacts resulting in conservation planning	69%	60%	60%	65%
2. Percentage of contacts resulting in conservation project application	49%	41%	48%	45%
3. Percentage of planned educational efforts accomplished	100%	100%	100%	100%
Efficiency:				
1. Average cost per acre planned	\$6.80	\$7.96	\$7.19	\$7.46
2. Average cost per acre of approved conservation system applied	21.20	23.30	28.75	26.38

RMS-Resource Management System

SWCD-Soil & Water Conservation District

State Welfare

Department: State Welfare

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$277,081	\$297,916	\$280,842	\$329,332
Charges for Services	18,400	20,772	18,720	21,060
Total Revenues	\$295,481	\$318,688	\$299,562	\$350,392
Expenditures/Uses				
Operating Expenditures	\$512,869	\$630,122	\$587,110	\$648,723
Total Expenditures	\$512,869	\$630,122	\$587,110	\$648,723

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions	0.00	0.00	0.00	0.00
Total Full - Time Equivalent	0.00	0.00	0.00	0.00

State Welfare

Department: State Welfare

Program: Financial Assistance

Program Description: To provide timely and accurate financial assistance, food stamps, family assistance programs, and Medicaid to the citizens of Linn County who meet the guidelines according to the policies mandated by state and federal regulations.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To achieve 95% accuracy rating in cases reviewed by quality control.
2. To achieve 98% timely actions on all applications.
3. To achieve 99% satisfactory rating on customer service surveys.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Number of positions*	48	48	60	60
2. Cost of administration	\$512,869	\$630,122	\$587,110	\$648,723
Output:				
1. Number of cases reviewed by Quality Control	108	66	66	66
2. Number of applications filed for all programs	21,675	23,992	25,000	25,000
Outcome:				
1. Average process days for applications	18	17	17	17
2. Total value of assistance paid out correctly based on Food Stamps Quality Control findings	\$18,529	\$19,288	\$20,000	\$20,000
3. Number of filled positions	48	48	60	60
Efficiency:				
1. Applications responded to in a timely manner	98%	98%	98%	98%
2. Customers satisfied with our service	99%	99%	99%	99%
3. Food Stamps Quality Control accuracy findings	97%	98%	95%	95%

*Based on financial assistance programs only. There are 48 financial assistance staff members and 108 authorized positions. Administration costs includes all agency staff.

Treasurer

Department: Treasurer				
<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Charges for Services	\$1,489,028	\$1,555,549	\$1,564,605	\$1,562,960
Use of Money & Property	784,411	1,500,744	1,522,000	1,524,000
Total Revenues	\$2,273,439	\$3,056,293	\$3,086,605	\$3,086,960
Expenditures/Uses				
Personal Services	\$1,778,465	\$1,914,622	\$1,962,629	\$2,060,862
Operating Expenditures	241,130	238,017	267,778	274,170
Capital Outlay	24,632		8,000	
Total Expenditures	\$2,044,227	\$2,152,639	\$2,238,407	\$2,335,032
<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Deputies	5.00	5.00	5.00	5.00
Bargaining Unit	28.00	30.00	31.00	31.00
Part Time	.30			
Total Full - Time Equivalent	34.30	36.00	37.00	37.00

Treasurer

Department: Treasurer

Program: Property Tax

Program Description: Collection of all property taxes, mobile home and special assessments in Linn County. Conduct annual tax sale. Provide financial administration and services for banking, cash management and investments. Distribution of collections to schools, cities and all other taxing entities of Linn County.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. Perform all transaction within Code of Iowa requirements
2. Limit transaction cost to less than \$1.15 per transaction

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Real estate parcels	91,436	93,115	93,416	93,576
2. Special assessments	911	982	998	1,020
3. Mobile homes	5,083	5,210	5,370	5,410
4. Low income credit applications	896	900	920	924
5. Tax sales	1,192	1,362	1,374	1,382
6. Investment transactions	28	20	25	25
7. Treasurer orders	1,272	2,088	2,100	2,110
Output:				
1. Tax transactions performed	176,424	197,420	198,745	199,643
2. Auditor warrants cleared	47,864	49,642	50,120	51,245
3. Checks deposited	79,343	80,145	81,023	81,046
Outcome:				
1. Transactions performed in compliance with Code of Iowa	100%	100%	100%	100%
Efficiency:				
1. Cost per transaction	\$1.01	\$1.02	\$1.02	\$1.02

Department: Treasurer

Program: Motor Vehicle

Program Description: Issuance of vehicle titles and registrations and the collection of all vehicle fees for Linn County.

Organizational Strategic Goal: Excel in Customer Satisfaction

Performance Objectives:

1. Perform all transactions within Code of Iowa requirements
2. Limit transaction cost to less than \$2.75 per transaction

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. Title transfer requests	62,497	60,493	61,234	61,431
Duplicate title applications	3,817	3,944	3,968	4,026
2. Registration renewals	248,093	286,222	289,600	290,112
Duplicate registrations	2,050	2,370	2,413	2,441
3. Lien notations	27,566	26,165	26,844	26,997
Lien releases	20,802	21,045	22,513	22,896
4. Additional fees request	350	365	374	385
5. Junking certificates issued	2,684	5,022	5,116	5,224
6. Plate cancellation requests	30,105	30,225	30,342	30,411
Output:				
1. Transactions performed per title transfer	26	26	26	26
Per duplicate title issuance	12	12	12	12
2. Transactions performed per renewal	9	9	9	9
Per duplicate registration issuance	9	9	9	9
3. Transactions performed per lien notation	8	8	8	8
Per lien releases	12	12	12	12
4. Transactions performed per additional fee requests	11	11	11	11
5. Transactions performed per junking certificate issuance	6	6	6	6
6. Transactions performed per plate cancellation	5	5	5	5
Per request for refund	6,527	6,611	6,723	6,765
7. Total transactions per year	614,529	615,645	615,978	616,241
Outcome:				
1. Percent of transactions performed in accordance with the Code of Iowa	100%	100%	100%	100%
Efficiency:				
1. Transactions cost per year	\$2.40	\$2.49	\$2.60	\$2.73

Veteran Affairs

Department: Veteran Affairs

<i>Financial Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Revenues/Sources				
Intergovernmental	\$6,923	\$8,336	\$13,709	\$13,000
Miscellaneous		2,875		
Total Revenues	\$6,923	\$11,211	\$13,709	\$13,000
Expenditures/Uses				
Personal Services	\$173,491	\$179,669	\$186,649	\$198,207
Human Service Providers	190,927	187,502	193,066	196,100
Operating Expenditures	8,556	17,968	9,463	13,699
Capital Outlay				
Total Expenditures	\$372,974	\$385,139	\$389,178	\$408,006

<i>Personnel Summary</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	2.00	2.00	2.00	2.00
Part Time - Veterans Board	.08	.08	.08	.08
Total Full - Time Equivalents	3.08	3.08	3.08	3.08

Veteran Affairs

Department: Veteran Affairs

Program: Veteran Affairs

Program Description: Provides financial assistance to veterans and their dependents and technical assistance in applying for federal veterans benefits and to the Iowa Veterans Home.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To ensure that eligible veterans in need of assistance receive benefits.
2. To assist veterans in completing applications for submittal to the Iowa Veterans Home.
3. To ensure that employable applicants become self-sufficient through referrals to education, training and employment agencies.

<i>Performance Indicators</i>	<i>Actual 2005</i>	<i>Actual 2006</i>	<i>Projected 2007</i>	<i>Adopted 2008</i>
Input:				
1. County veteran population – federally eligible	19,900	20,000	21,000	22,000
2. Requests for federal assistance – client appointments	776	834	883	900
3. County relief benefits – cases assisted	1,195	3,307	3,000	3,200
Output:				
1. Claims issued	1,103	1,041	1,000	1,000
2. Grave markers provided	55	72	60	60
3. Workshops/Presentations	24	33	32	35
4. Iowa Veterans Home applications	16	28	30	30
Outcome:				
1. Assistance provided – percentage of expenditures	51.2%	51.2%	52.0%	52.7%
2. Administration – percentage of expenditures	48.8%	48.8%	48.0%	47.3%
Efficiency:				
1. Administrative cost per case assisted	\$152	\$60	\$65	\$66
2. Average benefit provided per case assisted	160	57	62	59

Glossary of Terminology

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.

Agent: individual authorized by another person, called the principal, to act in the latter's behalf in transactions involving a third party.

Appropriation: An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.

Appropriation Resolution: The official enactment by the Board of Supervisors to establish legal authority for County officials to obligate and expend resources.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the City and County Assessors.)

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves and balances of an entity at a specified date in accordance with GAAP.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond resolution. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, park improvements, roads and bridges.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various County services.

Budget Amendment: A legal procedure utilized by the Board of Supervisors to revise a budgeted service area appropriation or revenue. The Code of Iowa also requires Board approval through the adoption of a resolution for any interdepartmental or inter-fund adjustments.

Budget Calendar: The schedule of key dates or events which County departments and authorized agencies follow in the preparation, adoption, and administration of the budget.

Glossary of Terminology

(Continued)

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.

Budgeted Funds: Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Board approval is composed of budgeted funds.

Budget Message: A general discussion of the budget presentation written by the Financial Director and Budget Director as part of the budget document. The budget message contains an explanation of the primary issues addressed in the budget process, along with information related to changes from the previous fiscal year.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Asset: Tangible asset of a long-term nature, intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

Capital Improvement Plan: A separate plan from the operating budget. The CIP for Linn County is included in the budget document. Items in the CIP are usually construction projects designed to improve the value of the government assets. Examples of capital improvement projects include new roads, buildings, recreational facilities and large scale remodeling.

Cash Basis: A basis of accounting in which transactions are recorded when cash is either received or disbursed. The budget document is prepared on the cash basis. The annual financial report is prepared on the accrual basis of accounting.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest while maintaining safety of capital and liquidity.

Current Taxes: Taxes that are levied and due within one year.

Debt Services: The county's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

Glossary of Terminology

(Continued)

Department: A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations as defined by Iowa law or by County ordinance.

Disbursement: Payment in cash.

Encumbrance: Commitments related to contracts not yet performed and used to control expenditures for the year and to enhance cash management.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Supervisors.

Expenditure: This term refers to the decreases in net financial resources such as for an asset obtained or goods and services received. This term applies to all governmental funds.

Fiduciary: person, company, or association holding assets in trust of a beneficiary.

Fiscal Year: The time period designated by the County signifying the beginning and ending period for recording financial transactions. Linn County has specified July 1 to June 30 as its fiscal year.

FTE: Full time equivalent; authorized position equivalent to working 2,080 hours in a year.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in governmental accounting are: general fund, special revenue funds, debt service fund, capital projects fund, enterprise funds, agency funds, internal service funds, and special assessment funds.

Fund Balance: Fund balance is the difference between assets and liabilities.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

General Obligation Bonds: Bonds that finance a variety of public projects such as roads, buildings, and improvements; the repayment of these bonds is usually made from the debt service fund, and are backed by the full faith and credit of the county.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to the County is the Governmental Accounting Standards Board.

Glossary of Terminology

(Continued)

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

IT: The County's Information Technology department, responsible for data processing functions.

Lapsing Encumbrance: An encumbrance that is outstanding at year-end which requires reapportionment the following year.

LCCS: Linn County Community Services. This department is responsible for the administration of mental health services, vocational services, and youth programs.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

LIFTS: Linn Intra-County Facilitating Transportation System, the County's department responsible for meeting the transportation needs of the elderly and disabled population.

MH-DD Fund: Mental Health and Development Disabilities fund is a separate fund to account for operations related to services for the mentally ill, mentally retarded, and developmentally disabled.

Operating Budget: The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Performance Objectives: Specific quantitative and qualitative measures of work performed as an objective of the department.

Program Budget: A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

Glossary of Terminology

(Continued)

Program Performance Budget: A budget that focuses upon activities rather than line items. Demand, workload, productivity, and effectiveness indicator data are collected in order to assess the efficiency of services. Typical data collected might include miles of road needed to be paved, miles of roads paved, cost of paved roads per mile, percent of roads not able to be paved.

Property Tax: Taxes levied according to the property's taxable value and the tax rate.

Property Tax Credit: A credit given against taxes on eligible property under the *Code of Iowa*.

Property Tax Replacement: Moneys apportioned by the State each year to replace all or a portion of the tax that would be due on property eligible for a credit under the *Code of Iowa*.

Reserved Fund Balance: Portion of a fund balance legally restricted for a specific purpose and is not available for general appropriation.

Revenue: Increases in net current assets other than expenditure refunds and transfers. It includes such items as tax payments, fees from specific services, receipts from other governments, grants, shared revenues and interest income.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings.

Risk Management: All ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

RUTF: Road Use Tax Fund is an allocation of state funding to cities and counties for road construction purposes.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources, other than capital projects, that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

Transfers: All inter-fund transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

Warrant: An order drawn by the County upon the County Treasurer directing the Treasurer to pay a specified amount to the person named or to the bearer. A warrant is payable upon demand and circulates the same as a bank check.

Acronyms

AFSCME	American Federation of State, County and Municipal Employees
AIDS	Acquired Immunodeficiency Syndrome
ALS	Acute Life Services
ARO	Adult Rehabilitation Option
BOS	Board of Supervisors
CABS	Coalition to Augment the Bus System
CAFR	Comprehensive Annual Financial Report
CINA	Child In Need of Assistance
CMI	Chronically Mentally Ill
CPC	Central Point of Coordination
DD	Developmentally Disabled
DEA	Drug Enforcement Agency
DWLUS	Driving While License Under Suspension
EMS	Emergency Medical Services
EPIC	Employers Partnering in Child Support
GA	General Assistance
GAAS	Generally Accepted Auditing Standards
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GPN	Geo-reference Parcel Number
GPS	Global Positioning Satellite
HAZMAT	Hazardous materials
HCBS	Home and Community Based Services
HIV	Human Immunodeficiency Virus
ICF	Intermediate Care Facility
IDOT	Iowa Department of Transportation
IDPH	Iowa Department of Public Health
IFMC	Iowa Foundation for Medical Care
MHDD	Mental Health and Developmentally Disabled
MHI	Mental Health Institute
MI	Mentally Ill
MR	Mentally Retarded
NACo	National Association of Counties
NCIC	National Crime Information Center
NHEL	Non Highly Erodible Land
PAP	Pharmaceutical Assistance Program
PSAP	Public Safety Answering Point
RCF	Residential Care Facility
REAP	Resource Enhancement and Protection
RMS	Resource Management System
RTSS	Rehabilitative Treatment and Support Services
SCL	Supported Community Living
SCSU	Specialized Customer Service Unit
SHS	State Hospital School
SNF	Skilled Nursing Facility
SPR	Site Plan Review
SSI	Supplemental Security Income
START	Supervisory Training and Retention Tools
STD	Sexually Transmitted Disease
SWCD	Soil and Water Conservation District

Financial Policies

The Linn County Board of Supervisors approved the financial policies included in this document. Policies are reviewed and revised periodically, as recommended by the Office of Finance and Budget. The County is in compliance with all of its adopted financial policies.

Accounting, Auditing and Financial Reporting

Specific Objective:

To establish and maintain the highest standard of financial accounting, reporting and auditing.

Policy Statements:

1. Linn County (the “County”) will maintain an accounting system that will enable the presentation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP).
2. The County will obtain an annual audit of its financial statements in accordance with Generally Accepted Auditing Standards (GAAS). The County will utilize an independent auditing firm, which is periodically selected on a competitive basis. The financial results will be published annually in the Comprehensive Annual Financial Report (CAFR).
3. The CAFR will be submitted annually to the Government Finance Officers Association for evaluation.
4. An effective internal control structure will be maintained and annually reviewed by the Office of Finance and Budget.
5. Periodically, the County will review its capitalization threshold policies to determine their applicability to the current financial environment.
6. Periodically, the County will perform a physical inventory of its capital assets.

Budget and Financial Management

Specific Objective:

To maintain the integrity of the County’s finances through effective financial planning.

Policy Statements:

1. Departmental budgets shall be adopted based on the application of a percentage increase to the prior year net approved budget of expenditures less revenues. The percentage increase will be based on estimated valuation, valuation rollback, projected cost of labor and the projected state and local governmental price index.
2. New or expanded services will not be implemented if inclusion of the service results in the departmental budget exceeding net guidelines unless specifically authorized by the Board of Supervisors.
3. The mental health appropriation will be in accordance with Iowa Code section 331.438, less the amount of property tax relief to be received pursuant to section 426B(2).
4. Budget versus actual operating statements will be distributed monthly to departments.
5. Budget documentation will include a concise summary and guide to key issues for both the operating and capital budgets.
6. A balanced budget will be adopted. A balanced budget requires that general fund operating revenues should be sufficient to support operating expenditures without use of fund balance.
7. The County will endeavor to maintain diversified and stable revenue sources.
8. A review of user fees and charges for services will be made periodically to determine that an appropriate level is maintained, in terms of comparability and cost to provide service.
9. The County will annually adopt a five-year capital program.
10. The County will maintain general fund cash reserves at a level determined as sufficient to provide working capital for general governmental operations, at 25% of general fund annual expenditures.
11. Governmental funds, except for the general fund, will have reserves based on a review of working capital needs.
12. All internal service funds will be expected to maintain revenue sufficient to cover all direct and indirect costs, including an allowance for depreciation over the long-term.
13. Long-term debt proceeds shall not provide for current operating expenditures.
14. The County shall adopt procedures and thresholds related to the purchase of goods and services subject to periodic review by the Board of Supervisors.

Capital Improvement Budget Policy

Specific Objective:

The County will establish an annual budget for the purpose of maintaining its infrastructure.

Policy Statements:

1. The County will make capital improvements in accordance with the adopted Capital Improvement Program (CIP), except for unanticipated capital improvements approved by the Board of Supervisors.
2. Physical assets will be maintained at a level determined as sufficient to protect the County's capital investment and minimize future maintenance and replacement costs.
3. A five-year capital improvement plan will be developed and updated annually.
4. The County will appropriate no less than \$800,000 annually in the capital projects fund.
5. Estimated costs of each capital improvement will be identified in the plan.
6. Future operating cost projections associated with the capital improvement will be included in the CIP budget request.
7. The County will make road improvements in accordance with the adopted road construction plan.
8. The County will appropriate no less than \$600,000 annually for road construction projects.

Debt Management

Specific Objective:

To raise capital, maintain a sound debt position and protect the County's credit quality.

Policy Statements:

1. The County may access the capital markets to finance infrastructure projects and capital equipment.
2. The County will not exceed its legal debt margin of five percent of actual valuation.
3. Financing alternatives include general obligation bonds, revenue bonds and capital leases.

4. Maturities of the debt will be set equal to or less than the useful life of the project or equipment.
5. When possible, the new debt issuance will be wrapped around existing debt to avoid spikes in debt service requirements.
6. Redemption provisions, including mandatory and optional call features, will be an issuance consideration.
7. The County shall determine appropriate use of credit enhancements such as insurance or letters of credit to assure market attraction.
8. The County will publish an official statement for all general obligation bond issues.
9. The County will obtain a rating on each bond issue in excess of \$1.0 million.
10. The County will strive to maintain the highest credit rating that its criteria will support.
11. The authorized method of sale will be on a competitive basis.
12. An independent financial advisory firm and bond counsel will be retained on the basis of qualifications and experience with state of Iowa statutes.
13. Refundings will be analyzed both internally by staff and externally by the financial advisor to determine net present value benefit opportunities.
14. The County will file an annual report for continuing disclosure as well as report any material events on a periodic basis.
15. The County will be in compliance with all federal tax law provisions involving debt issuance including arbitrage rebate reporting requirements.
16. Capital planning will be integrated with debt financing activities.
17. Bond proceeds will be invested in direct government obligations with a local government investment pool formally registered with the Securities and Exchange Commission (SEC), such as the Iowa Public Agency Investment Trust (IPAIT).

Budget Process

On or before December 22, each County officer and department head submits budget estimates to the Budget Director, using the goals and initiatives established in the strategic planning session as a framework. The estimates must show the proposed disbursements of the office or department for the next fiscal year and include an estimate of the receipts, excluding property taxes, expected to be collected for the County by that department during the next fiscal year. The Budget Director compiles the budget estimates received from the elected officials and department heads. The Budget Director and Finance Director then review this information, with recommendations presented to the Board of Supervisors by the second week of February. The five-year Capital Improvement Plan (CIP) is approved by the Board concurrently. The Office of Finance and Budget then prepares the proposed annual budget based on the Board's directions. The Board then sets a time and place for a public hearing to be held prior to certification.

The annual budget is adopted by majority vote of the three-member Board of Supervisors, for all governmental funds by fund and by major class of expenditure, also referred to as service area. The 10 major classes of expenditures are public safety and legal services, physical health and social services, mental health, county environment and education, roads and transportation, government services to residents, administration, non-program current, debt service and capital projects. The highest legal level of control is by major expenditure class for all governmental funds. The Board appropriates by resolution, by major class of expenditures, the amounts approved for the ensuing fiscal year. The Board also appropriates by resolution, the authorized expenditures for each of the county officers and departments. It is unlawful for a county official to authorize expenditures exceeding the amount appropriated by the Board. Increases or decreases in appropriations may be made by resolution and approved by majority vote of the Board, if none of the major classes of expenditures are to be increased. Any increase to a major expenditure class requires a public hearing and formal budget amendment. Decreases in appropriations of an office or department of more than 10 percent or \$5,000, whichever is greater, are not effective until the Board holds a public hearing on the proposed decrease, and publishes notice of the hearing not less than 10 nor more than 20 days prior to the hearing.

Linn County has adopted the cash basis of accounting for budgetary reporting purposes. All funds are budgeted on a cash basis. This means that revenues are recorded when cash is received and expenditures are recorded when cash is disbursed. This reporting basis is not the same as prescribed by generally accepted accounting principles (GAAP). The County maintains records to permit presentation of financial statements in conformity with GAAP in its financial reports. This information is included in the Comprehensive Annual Financial Report (CAFR). The primary differences between the budgetary reports and GAAP reports are the timing of revenues and expenditures, depreciation expense, and compensated absences (accrued but unused vacation leave). The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

The accounts of Linn County are organized by fund. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with financial and legal requirements. All funds presented in this document are governmental type funds.

Linn County Budget Calendar Fiscal Year 2008

November 8	Distribute Budget Guidelines and Preparation Instructions to Departments
November 28	Public Budget Forum – Administrative Office Building
December 22	Fiscal Year 2008 Budget Requests, Projections and Performance Indicators Due
January 11	Board of Supervisors Begin Budget Review
January 15	Continue Budget Review Process with Board of Supervisors
January 23	Continue Budget Review Process with Board of Supervisors
February 1	Continue Budget Review Process with Board of Supervisors
February 6	Capital Improvement Plan Review with Board of Supervisors
February 8	Continue Budget Review Process with Board of Supervisors
February 15	Finalize Budget
February 28	Publish Budget
March 12	Budget Hearing – Administrative Office Building
March 14	Certification by Board of Supervisors
June 27	Appropriation of FY 2008 Budget by Resolution
July 1	Fiscal Year FY 2008 Begins
October	Review Need for Budget Amendment
May	Final Amendment of FY 2008 Budget

Statistical Information

Demographic Statistics

<i>Fiscal Year</i>	<i>Population (1)</i>	<i>Per Capita Income (2)</i>	<i>Median Age (1)</i>	<i>School Enrollment (3)</i>	<i>Unemployment Rate (4)</i>
1997	185,450	\$25,894	34.90	31,620	2.4%
1998	187,210	28,047	35.05	31,903	1.9%
1999	189,930	28,703	35.21	32,091	1.9%
2000	192,250	29,327	35.19	32,448	1.7%
2001	193,840	28,693	35.55	31,075	2.3%
2002	195,150	28,464	35.81	32,141	3.8%
2003	195,830	28,549	36.21	32,657	4.5%
2004	197,010	29,095	36.59	32,857	4.6%
2005	198,900	29,047	36.71	33,166	4.6%
2006	201,820	29,591	36.90	36,656	3.7%

(1) Source: Woods & Poole Economics, Inc.

(2) Source: Woods & Poole Economics, Inc. Expressed in 1996 dollars

(3) Source: Grant Wood Area Education Agency

(4) Source: Source: Iowa Workforce Development

Assessed Value and Actual Value of

<i>Fiscal Year</i>	<i>Residential Property</i>	<i>Commercial Property</i>	<i>Industrial Property</i>	<i>Utility Property</i>	<i>Agricultural Property</i>	<i>Personal Property</i>
1997	\$2,722,734	\$1,380,352	\$299,004	\$514,443	\$221,314	\$392,454
1998	2,785,040	1,502,800	353,841	539,699	220,864	365,153
1999	2,951,315	1,678,189	361,294	580,464	231,719	339,281
2000	3,130,459	1,805,315	375,217	577,015	239,554	305,352
2001	3,151,355	1,891,168	386,293	548,655	289,042	228,807
2002	3,363,189	2,006,057	395,861	542,304	298,897	148,728
2003	3,565,671	2,245,676	410,162	544,355	298,623	57,855
2004	3,677,287	2,356,652	414,471	559,510	298,165	-
2005	3,751,299	2,543,207	443,000	484,708	255,051	-
2006	3,864,415	2,584,199	443,702	490,181	254,498	-

Taxable Property (Amounts Expressed In Thousands)

<i>Less: Tax Incremental Financing Value</i>	<i>Less: Military Exemption</i>	<i>Total Taxable Assessed Value</i>	<i>Total Direct Tax Rate (1)</i>	<i>Estimated Actual Taxable Value</i>	<i>Taxable Assessed Value as a Percentage Of Actual Taxable Value (2)</i>
\$194,427	\$25,955	\$5,309,919	\$5.94563	\$7,216,410	71.20%
226,458	25,572	5,515,367	5.61839	7,464,503	72.37%
275,471	25,490	5,841,301	5.38110	8,319,431	69.75%
296,726	25,302	6,110,884	5.31110	8,523,126	71.89%
288,009	25,070	6,182,241	5.31110	8,810,717	71.12%
342,957	25,017	6,387,062	5.24684	9,001,270	73.39%
438,366	24,854	6,659,122	5.25419	10,046,191	70.32%
363,745	24,665	6,917,675	5.29322	10,396,396	70.28%
432,714	24,268	7,020,283	5.51347	11,113,542	67.28%
444,488	23,985	7,168,522	5.73231	11,509,112	66.36%

Principal Property Taxpayers
(Amounts Expressed In Thousands)

<i>Taxpayer</i>	<i>Type of Business</i>	<i>Assessed Valuation (1)</i>	<i>Percentage of Total Assessed Valuation</i>
Alliant Energy	Utility	\$268,982	2.02%
Archer-Daniels-Midland	Grain Processing	92,438	0.70%
Aegon USA	Insurance	75,538	0.57%
Individual	Real Estate	49,835	0.37%
Weyerhaeuser Co.	Packaging Materials	48,073	0.36%
Rockwell International	Electronics Manufacturer	44,577	0.34%
Qwest (McLeod Inc)	Telecommunications	41,762	0.31%
OPM LC	Real Estate	35,328	0.27%
SDG Macerich Properties	Shopping Mall/Real Estate	35,215	0.26%
Hy-Vee Food Stores	Grocery Stores	31,452	0.24%
Total		\$723,200	5.44%

- (1) Based on January 1, 2006 assessed valuation
Source: Linn County Auditor's Office

Principal Employers

<i>Employer</i>	<i>Type of Business</i>	<i>Employees</i>	<i>Percentage of Total County Employment</i>
Rockwell International	Electronics Manufacturer	7,000	4.75%
Mercy Medical Center	Hospital	2,862	1.94%
Cedar Rapids Community Schools	School District	2,860	1.94%
Aegon USA	Insurance	2,632	1.79%
St. Lukes Hospital	Hospital	2,400	1.63%
Maytag Appliances, Amana Refrigeration	Appliance Manufacturer	2,300	1.56%
MCI Worldcom, Inc.	Telecommunications	1,880	1.28%
City of Cedar Rapids	Government	1,700	1.15%
Hy-Vee Food Stores	Grocery Stores	1,691	1.15%
Alliant Energy-Interstate Power	Utility	1,650	1.12%
Total		26,975	18.30%

Sources: Cedar Rapids Chamber of Commerce, Woods and Poole Economics

Note: Total employment encompasses the Cedar Rapids Metropolitan Statistical Area

Miscellaneous Information

Date of incorporation	1839
Form of government	County Board
Area in square miles	726
Miles of roads and streets:	
Interstate highways	28
State highways	110
County roads	1,175
City streets	810
Farming acres	361,354
Number of farms	2,668
Schools within the county:	
Public schools: (1)	
Elementary	45
Middle School	14
High School	14
Total enrollment	33,410
Private schools: (1)	
Elementary	9
Middle School	2
High School	1
Total enrollment	3,246
Higher education (enrollment):	
3 four-year independent	3,995
1 community college	15,480
2 two-year independent/other	2,682
Recreation:	
Parks:	
State parks	2
Number of acres	1,821
County parks	24
Number of acres	6,745
City parks	114
Number of acres	4,432
Golf courses:	
Private	6
Public	4
State wildlife preserve acres	330
Number of lakes	1
Number of public swimming pools	8
Public safety:	
County sheriff department	1
City police department	7
Fire departments:	
Full time	2
Volunteer	19
Rescue squads	4

- (1) Number of schools refers to the number serving specific grades, not the total number of buildings.
Source: Grant Wood Area Education