

County of Linn, Iowa
Fiscal Year 2013
Annual Budget

Board of Supervisors

Brent Oleson, Chairperson

Lu Barron, Supervisor

Linda Langston, Supervisor

Ben Rogers, Supervisor

John Harris, Supervisor

Prepared by Office of Finance and Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Linn County

Iowa

For the Fiscal Year Beginning

July 1, 2011

Linda C. Danson Jeffrey R. Egan

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Linn County for its annual budget for the fiscal year beginning July 1, 2011.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Finance & Budget Linn County, Iowa

Steve Tucker, CPA - Finance Director
Dawn Jindrich, CPA - Budget Director

Administrative Office Building
930 First Street Southwest
Cedar Rapids, Iowa 52404-2161

March 14, 2012

Board of Supervisors and Citizens
County of Linn, Iowa:

The fiscal year 2013 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."* Development of the budget was in accordance with short-term policies that included a countywide levy rate of \$6.11 and an ending general fund balance equal to 25% of budgeted expenditures. Budgeting for Outcomes (BFO) was used to allocate available funding of \$1.5 million to fund offers submitted during the budget process.

In June of 2008, record flooding damaged many county facilities including the Correctional Center, Courthouse, Administrative Office Building and several other county-operated facilities. Four years later, Linn County is nearing the completion of construction projects to repair or replace damaged buildings. The Sheriff's Office was the first building to be reconstructed, followed by the completion of a new Community Services Building last summer. Another new building, the Juvenile Justice Center, was completed in the fall of 2011. The Public Service Center, Correctional Center, and the Courthouse are nearing completion of redesigned building layouts. The new and remodeled buildings were designed to be energy efficient and offer improved customer service by locating high traffic areas near public entrances.

Countywide valuation growth of 3.2% allowed the County to maintain the existing property tax levy rate of \$6.11, including an offset to the increase in debt service for general obligation bonds issued for a new joint communication system with the cities of Cedar Rapids and Marion. Although the countywide levy rate remains unchanged, some taxpayers will pay more, while others will pay less, as a result of taxable value changes called rollbacks, as determined each year by the State of Iowa. Residential taxpayers will pay approximately 4.6% more and agricultural land owners will pay 16.6% less than in fiscal year 2012. Commercial property owners will pay the same unless their actual assessed value increased. A commercial business is taxed at 100% of assessed value. The levy rate of \$6.11 per thousand of taxable value is less than the countywide rate of \$6.15 in fiscal 2009 prior to the flood. The rural services levy rate will remain at \$3.71, resulting in a combined rural levy rate of \$9.83 paid by residents in the unincorporated areas. Overall property taxes levied will increase by 3.4% from fiscal year 2012, due to the 3.2% increase in countywide taxable value and 4.9% increase in the unincorporated areas that pay the additional rural services rate.

Funding decisions as to the best allocation of financial resources were made with regard to the Linn County Strategic Plan for fiscal years 2011-2015. This plan was developed when representatives from various departments participated in a series of 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 seven strategies and goals for each of the strategies as follows:

Strategy 1: Excel in Customer Satisfaction

Provide excellent service to customers with responsive and accurate information.

Goals:

- A. Solicit and consider feedback from customers when making decisions
- B. Select and retain qualified people and provide high quality training
- C. Establish measurable customer service standards
- D. Create a consistent service message that can be shared by all departments

Strategy 2: Develop a Communications Plan

Utilize diverse channels to increase awareness of services and programs provided to customers and encourage shared communication.

Goals:

- A. Maintain regular communications with the public
- B. Share and discuss important information with employees
- C. Educate the public by providing information about who we are and what we do
- D. Create a County branding strategy
- E. Promote and share successes

Strategy 3: Improve Infrastructure

Ensure infrastructure meets the needs of employees and the public.

Goals:

- A. Build, rebuild, and maintain county buildings, equipment, and facilities, including damage caused by the Flood of 2008
- B. Update and maintain a disaster recovery plan
- C. Increase energy efficiency
- D. Maintain and enhance technology utilizing the employee technology committee

Strategy 4: Enhance Quality of Life

Provide and promote opportunities to improve emotional, social, environmental, economic, and physical well-being.

Goals:

- A. Provide a properly maintained secondary roads system
- B. Promote public access to trails, waterways, parks, green space, bike paths, camping, and other recreational activities
- C. Maintain a professional, responsive, and efficient public safety, public health, and social welfare system

Strategy 5: Build Partnerships

Participate in effective partnerships and new opportunities for joint participation in projects and delivery of services.

Goals:

- A. Collaborate to address problems, common issues, concerns, or needs
- B. Actively engage in open communications and build equitable relationships
- C. Collectively define roles and responsibilities in partnerships
- D. Provide opportunities for increased partner interactions
- E. Address emerging trends

Strategy 6: Create and Foster a Culture of Ownership

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

Goals:

- A. Develop and cultivate diverse and respectful employee relationships
- B. Promote positive results through employee empowerment
- C. Recognize and acknowledge employee achievements
- D. Offer effective and applicable employee training
- E. Create and support a safe, positive, fun, and engaging work place

Strategy 7: Be Fiscally Responsible

Demonstrate sound fiscal practices.

Goals:

- A. Demonstrate use of financial analysis in county decisions
- B. Establish outcome based quality assurance
- C. Recognize employees for fiscally responsible decisions
- D. Proactively seek alternative resources for funding
- E. Identify potential liabilities and exposures to minimize risk
- F. Utilize an effective risk management policy and plan

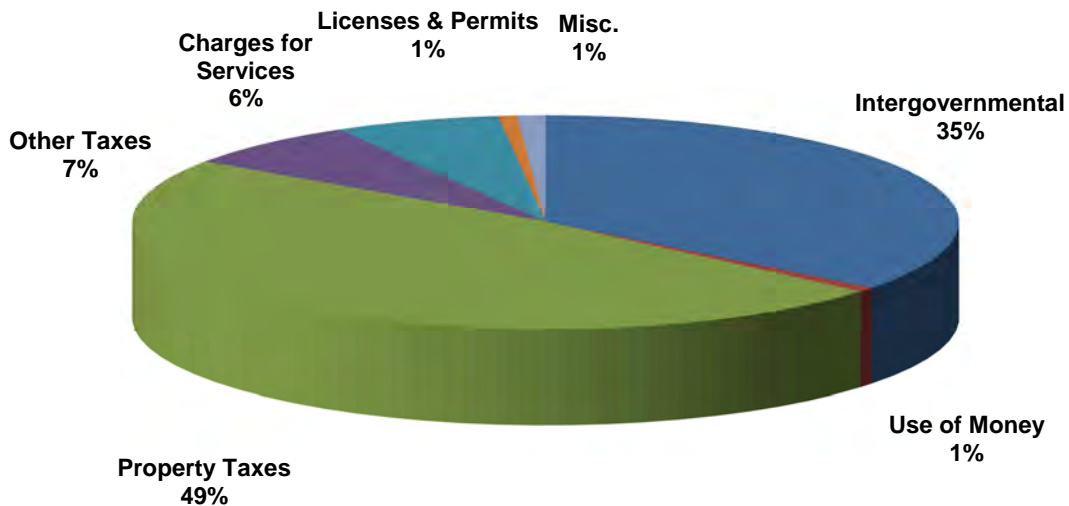
The Budget in Brief

The fiscal 2013 budget was developed using the following objectives:

- Countywide tax rate of \$6.11 per thousand
- General fund uses not to exceed revenues
- General fund ending balance of 25%
- Wage increases funded for existing staff
- No increase in operations
- Funding of \$1.5 million for offers

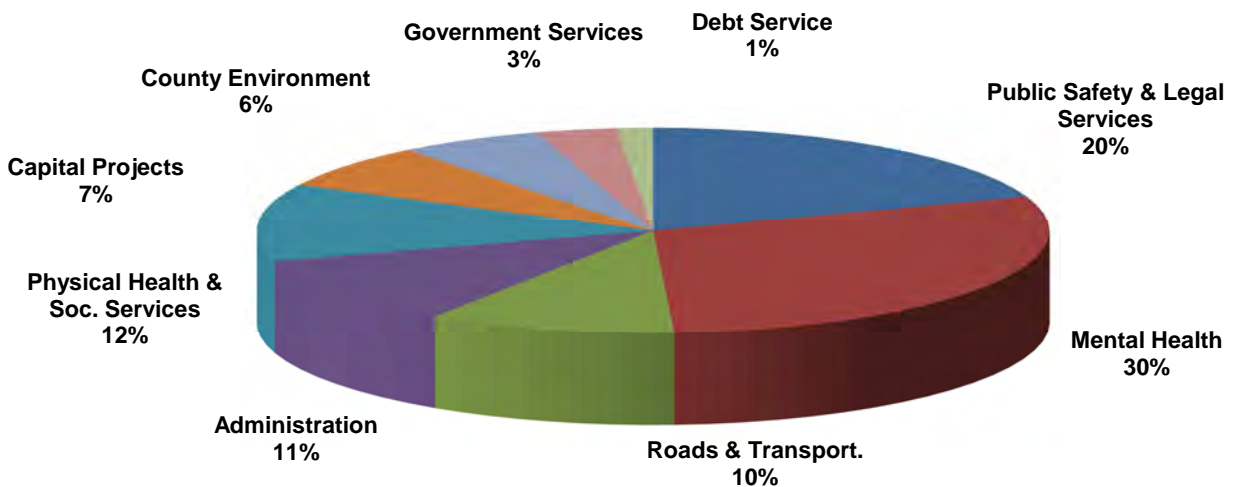
Revenues for all governmental funds total \$117,585,000 – an increase of \$22,000 or less than a tenth of a percent from the fiscal 2012 adopted budget with net taxes increasing by \$1,917,000 or 3.4%. Other revenues remained relatively constant with the exception of intergovernmental, budgeted to decrease by \$2,934,000 due to the projected conclusion of FEMA reimbursable projects. *The countywide levy rate will remain at \$6.11 per thousand dollars of taxable value.* Net property tax revenue represents 48.8% of total revenues, a small increase from 46.3% in fiscal 2012. Rural residents will pay \$9.83 per thousand dollars of taxable value, including the rural services levy rate of \$3.71. The net property tax increase is due to an increase in valuation growth. Delinquent collections and penalties and interest will decrease \$5,000 and \$103,000 respectively from the 2012 budget, based on current year collections. Other county taxes will increase \$302,000 or 3.8% from excise tax revenues. Licenses and permits revenue will decrease by \$2,000 or 0.2% to \$857,000 due to decreased restaurant inspection fees in the Public Health budget. Charges for services revenue will increase by \$480,000 or 6.8% primarily due to the Treasurer's increased automobile registration fees. Use of money and property revenue will increase \$57,000 or 7.7% due to land rent and boat concessions in the Conservation budget. Miscellaneous revenue increases of \$267,000 are due to additional court fee collections.

Fiscal 2013 Revenues by Source



The expenditure budget for fiscal year 2013 is \$119,211,000 – an overall decrease of \$10,516,000 or 8.1% from the fiscal 2012 adopted budget. Public safety and legal services expenditures will decrease \$162,000 or 0.7% due to the elimination of the Child Support Recovery Unit (CSRU) in the budget. This program will become part of the State’s budget in fiscal 2013. Physical health and social services will decrease by \$1,135,000 or 7.2% to \$14,619,000 in fiscal 2013 as a result of the elimination of grant funding in the Public Health budget. Mental health expenditures will decrease \$1,998,000 or 5.4% due to budget cuts made in the fiscal 2012 budget based on state funding reductions. County environment and education is budgeted to increase by \$176,000 or 2.6% from the current fiscal year primarily due to the addition of a new Resource Technician position and funding for marketing and community outreach in the Conservation budget. Roads and transportation will increase by \$12,000 or 0.1% from additional funding for road maintenance due to valuation growth. Government services to residents will increase by \$57,000 or 1.5 % due to presidential election costs in fiscal 2013. Administration will increase by \$956,000 or 7.9% due to one-time technology projects including document imaging and client billing software. Debt service increases \$587,000 due to the bond issue for the joint communication system project. Capital projects will decrease \$8,987,000 or 52.0% in fiscal 2013 due to the completion of flood recover projects.

Fiscal 2013 Expenditures by Service Area



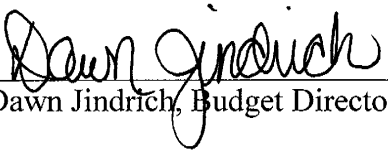
Total staffing is budgeted at 789.69 full-time equivalents, a net decrease of 43.45 FTEs from the 2012 adopted budget due to reductions in MH-DD staff due to State of Iowa funding cuts and the elimination of CSRU from the budget. Salary and benefit costs of \$59,192,000 represent a slight decrease from the \$60,529,000 budgeted in fiscal 2012. Wages and benefits comprise 46.7% of the total expenditure budget. Wage increases are budgeted at 2.3% for bargaining unit employees, managers, and elected officials, except for the Sheriff at 6.37% and the Attorney at 5.57%. Actual raises for the rest of the elected officials and the bargaining unit will be 2.25%. Management increases have not been approved yet.

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 2012 budget document. This was the 16th consecutive year that the County has received this prestigious award. Preparation of the fiscal year 2013 budget would not have been accomplished without the assistance of all department heads and elected officials, especially in the area of performance measurement reporting.

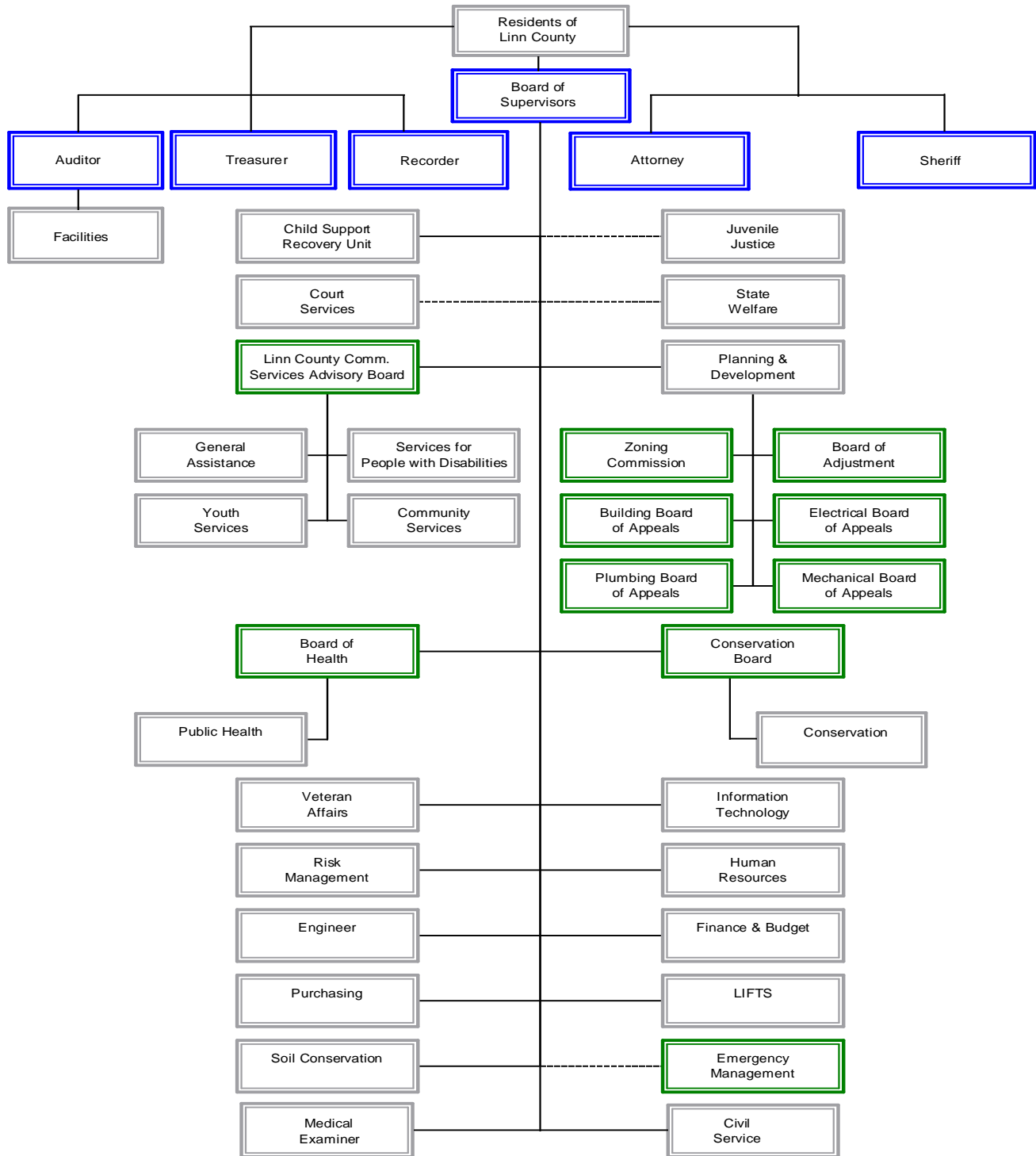
The challenge of providing services to the residents of the County while maintaining public facilities and infrastructure continues. By working cooperatively with the public, we are confident that the County will continue to maximize the services provided to meet the needs of residents in the most effective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

Respectfully submitted,


Dawn Jindrlich, Budget Director


Steve Tucker, Finance Director

Organizational Chart



Blue = Elected Official

Green = Board or Commission

Grey = Department

County Officials



Lu Barron, District 1
Board of Supervisors



Linda Langston, District 2
Board of Supervisors



Ben Rogers, District 3
Board of Supervisors



Brent Oleson, District 4
Board of Supervisors



John Harris, District 5
Board of Supervisors



Jerry Vander Sanden
Attorney



Joel Miller
Auditor



Joan McCalmant
Recorder



Brian Gardner
Sheriff



Sharon Gonzalez
Treasurer

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 approximately 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 five officials elected by district for four-year staggered 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 2013 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	Debt Service	Capital Projects	Total
General Fund:										
Attorney	\$ 3,046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 474	\$ -	\$ -	\$ 3,520
Auditor	-	-	-	-	-	897	1,320	-	-	2,217
Board of Supervisors	688	-	-	382	-	3	3,036	-	-	4,109
Capital Improvements	-	-	-	-	-	-	1,021	-	25	1,046
Civil Service	-	-	-	-	-	-	16	-	-	16
Conservation	-	-	-	3,545	-	-	-	-	-	3,545
Court Expense	57	-	-	-	-	-	-	-	-	57
Facilities	687	293	-	-	-	-	1,743	-	-	2,723
Finance & Budget	-	-	-	-	-	-	406	-	-	406
Human Resources	-	-	-	-	-	-	571	-	-	571
Information Technology	-	-	-	-	-	-	2,216	-	-	2,216
Juvenile Justice	164	-	-	-	-	-	-	-	-	164
LCCS	-	9,907	-	-	-	-	683	-	-	10,590
LIFTS	-	-	-	-	1,848	-	-	-	-	1,848
Medical Examiner	384	-	-	-	-	-	-	-	-	384
Planning & Development	-	-	-	1,205	-	-	-	-	-	1,205
Public Health	-	3,399	-	1,318	-	-	-	-	-	4,717
Purchasing	-	-	-	-	-	-	420	-	-	420
Recorder	-	-	-	-	-	1,202	-	-	-	1,202
Risk Management	-	-	-	5	-	264	-	-	-	269
Sheriff	18,037	-	-	-	-	-	-	-	-	18,037
State Welfare	-	597	-	-	-	-	-	-	-	597
Treasurer	-	-	-	-	-	1,781	826	-	-	2,607
Veteran Affairs	-	423	-	-	-	-	-	-	-	423
General Fund Total	23,063	14,619	-	6,455	1,848	4,147	12,732	-	25	62,889
Special Revenue Funds:										
MH-DD Fund-										
LCCS	-	-	35,243	-	-	-	-	-	-	35,243
Rural Services Fund:										
Board of Supervisors	-	-	-	438	-	-	-	-	-	438
Engineer	-	-	-	-	367	-	-	-	-	367
Soil Conservation	-	-	-	81	-	-	-	-	-	81
Rural Services Fund Total	-	-	-	519	367	-	-	-	-	886
Secondary Roads Fund-										
Engineering	-	-	-	-	9,822	-	-	-	1,300	11,122
Other Special Revenue Funds:										
Conservation	-	-	-	-	-	-	-	-	1,034	1,034
Engineer	-	-	-	-	-	-	-	-	4,700	4,700
Recorder	-	-	-	-	-	50	-	-	-	50
Sheriff	284	-	-	-	-	-	-	-	-	284
Other Special Revenue Funds Total	284	-	-	-	-	50	-	-	5,734	6,068
Special Revenue Funds Total	284	-	35,243	519	10,189	50	-	-	7,034	53,319
Capital Projects Fund										
	-	-	-	-	-	-	-	-	1,240	1,240
Debt Service Fund										
	-	-	-	-	-	-	-	1,763	-	1,763
Total Appropriations	\$23,347	\$14,619	\$ 35,243	\$ 6,974	\$ 12,037	\$ 4,197	\$ 12,732	\$1,763	\$ 8,299	\$119,211
Appropriations Percent	19%	12%	29%	6%	10%	4%	12%	1%	7%	100%

Summary Analysis of Fiscal Year 2013 Budget

Expenditures:

The adopted expenditure budget for fiscal 2013 is \$119,211,000, a decrease of \$10,516,000 or 8.1% from the fiscal 2012 adopted budget. The following schedule presents a summary of expenditures for fiscal year 2013 compared to the original expenditure budget for fiscal 2012:

	FY 13*	FY 12*	Increase/(Decrease)	
			Amount*	Percent
Public safety and legal services	\$ 23,347	\$ 23,509	\$ (162)	(0.7)%
Physical health and social services	14,619	15,754	(1,135)	(7.2)%
Mental health, MR and DD	35,243	37,241	(1,998)	(5.4)%
County environment and education	6,975	6,799	176	2.6%
Roads and transportation	12,037	12,025	12	0.1%
Government services to residents	3,934	3,877	57	1.5%
Administration	12,994	12,038	956	7.9%
Non-program current	0	22	(22)	(100.0)%
Debt service	1,763	1,176	587	49.9%
Capital projects	<u>8,299</u>	<u>17,286</u>	<u>(8,987)</u>	<u>(52.0)%</u>
Total	\$ 119,211	\$ 129,727	\$ (10,516)	(8.1)%

* Expressed in thousands

Public safety and legal services expenditures will decrease \$162,000 or 0.7%, due to the elimination of the Child Support Recovery Unit (CSRU) from the fiscal year 2013 budget. The State of Iowa had previously been reimbursing Linn County for 100% of direct and indirect costs for the department. Beginning with fiscal year 2013, the department will become a division of the State. The reduction of salaries, benefits and operating costs in the County's budget will be partially offset by the addition of the Sheriff's rescue division in the budget. The rescue division, a non-mandated service, had been eliminated in the fiscal year 2012 due to budget constraints, but public support for the program resulted in continuation of the program.

Physical health and social services appropriations will decrease \$1,135,000 or 7.2% due to the loss of grant-funded programs at Public Health and Linn County Community Services (LCCS). Many of these decreases also result in a reduction in grant reimbursements to Linn County.

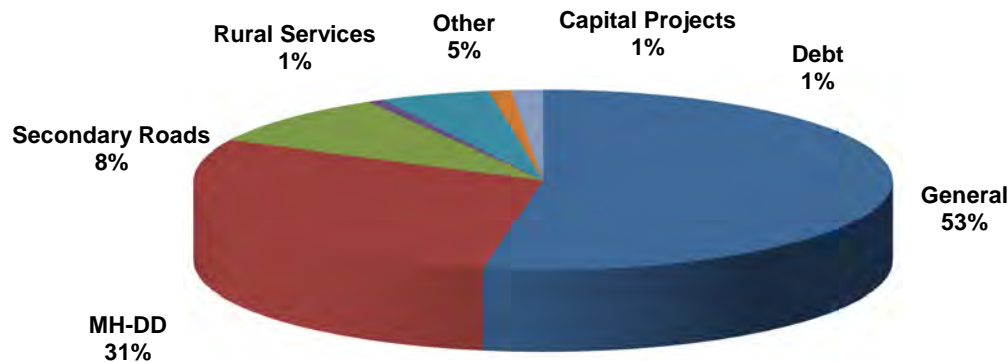
Decreases totaling \$1,998,000 or 5.4% in **mental health, mental retardation and developmental disabilities** expenditures are the result of funding cuts from the State of Iowa. The amount of property taxes levied remains the same each year with cost increases funded by the State, per the Code of Iowa. The State of Iowa determines the amount of funding for mental health services annually. Budget cuts in Linn County's mental health programs began in fiscal year 2012. No general fund money can be used to provide mental health services, only MH-DD fund revenues are available for this purpose.

County environment and education expenditures for fiscal 2013 will increase \$176,000 or 2.6% from fiscal 2012 due to increased funding for the Conservation department wages and benefits,

along with \$60,000 for a new Resource Technician position and \$29,000 for a marketing and community outreach program in fiscal 2013.

Expenditures for **roads and transportation** will remain nearly the same with a \$12,000 or 0.1% increase from the fiscal 2012 budget with wage and benefit increases in the LIFTS and the Engineer's budgets offset by decreases in the Engineer's equipment purchases and operations.

Fiscal 2013 Expenditures by Fund



Government services to residents will increase by \$57,000 and **administration** expenditures will increase by \$956,000 in fiscal 2013. The \$57,000 or 1.5% increase is due to elections costs for the general election in the fall of fiscal year 2013. The \$956,000 or 7.9% increase in administration is due to wage and benefit increases, in addition to \$200,000 for the purchase of software, to be used for document imaging and \$170,000 for the purchase of passenger vehicles excluding patrol cars. This is a change under the revised purchasing policy that is effective with the fiscal year 2013 budget.

Debt service will increase from \$1,176,000 to \$1,763,000 due to bond issue repayments for the joint communications system project that became necessary due to federal regulations that take effect in January of 2013. The County participated in the project along with the Cities of Cedar Rapids and Marion with the County issuing general obligation bonds of \$7,650,000.

Capital projects funding was approved based on the five-year Capital Improvement Plan (CIP) plus flood recovery expenditures and construction projects for roads and parks. Capital projects expenditures will decrease by \$8,987,000 or 52.0% due to the scheduled completion of flood recovery projects at the end of fiscal year 2012.

Capital Projects included in the \$8,299,000 capital projects service area are:

- Road construction - \$6,000,000 (secondary roads and LOST fund – routine expenditures)
- Conservation projects - \$1,034,000 (REAP, reserve and LOST funds – routine expenditures)
- Capital improvements - \$1,200,000 (capital projects fund – nonroutine expenditures)
- Capital repairs - \$25,000 (general fund – routine expenditures)
- GIS mapping - \$40,000 (capital projects fund – routine repair expenditures)

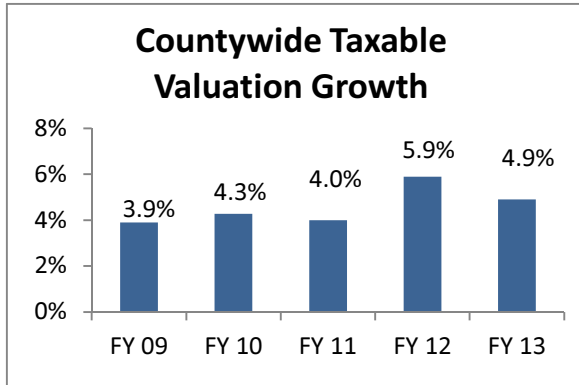
Salaries and benefits of \$59,192,000 comprise 49.7% of the expenditure budget for fiscal 2013. Salaries and benefits are budgeted to decrease \$1,337,000 or 2.2% from fiscal 2012, including a 43.45 FTE net decrease in overall staffing. Bargaining unit employees represented by AFSCME are budgeted to receive 2.25% increases in fiscal 2013. Sheriff's deputies represented by PPME will receive 2.70% wage increases. Management is budgeted to receive 2.30% increases. Elected officials and their deputies will receive 2.25% increases, except for the Attorney, Sheriff and their respective deputies. The Sheriff and his deputies will receive 6.37% and the Attorney and his deputies will receive 5.57% wage increases.

Equipment replacement for Sheriff's patrol cars is budgeted at \$165,000 for the replacement of eight vehicles. Two additional vehicles are expected to be purchased with proceeds from the auction of vehicles retired from the fleet. Annual replacement of 10 vehicles is targeted by the department. A grant will provide an additional vehicle for the department in fiscal year 2013. The Engineering department has been budgeting for equipment replacement of approximately \$500,000 annually for several years, but that amount was increased to \$700,000 in fiscal 2012 due to cost increases in the price of heavy equipment. In fiscal 2013, \$750,000 is budgeted and will be targeted in future years. Conservation plans for \$200,000 annually to replace vehicles and equipment. The fiscal 2013 budget includes \$200,000 for annual equipment replacement.

Revenues:

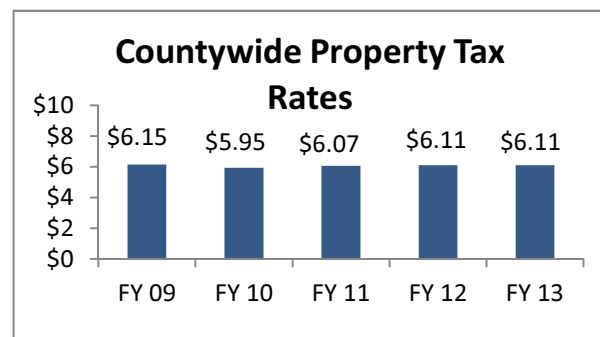
A revenue budget of \$117,585,000 was adopted for fiscal year 2013 representing almost no change from the fiscal 2012 budget. The following schedule presents a summary of revenue for fiscal 2013 in comparison to the original fiscal 2012 budget:

	FY 13*	FY 12*	Increase/(Decrease)	
			Amount*	Percent
Property taxes levied	\$ 57,888	\$ 55,971	\$1,917	3.4%
Less delinquent taxes	(184)	(176)	(8)	4.5%
Less credits to taxpayers	<u>(1,267)</u>	<u>(1,318)</u>	<u>51</u>	(3.9)%
Net current property taxes	56,437	54,477	1,960	3.6%
Delinquent property taxes collected	93	98	(5)	(5.1)%
Penalties & interest on taxes	822	925	(103)	(11.1)%
Other tax revenue	8,245	7,943	302	3.8%
Intergovernmental	41,491	44,425	(2,934)	(6.6)%
Licenses & permits	857	859	(2)	(0.2)%
Charges for services	7,548	7,068	480	6.8%
Use of money and property	794	737	57	7.7%
Miscellaneous	<u>1,298</u>	<u>1,031</u>	<u>267</u>	25.9%
Total	\$117,585	\$117,563	\$ 22	0.0%
* Expressed in thousands				



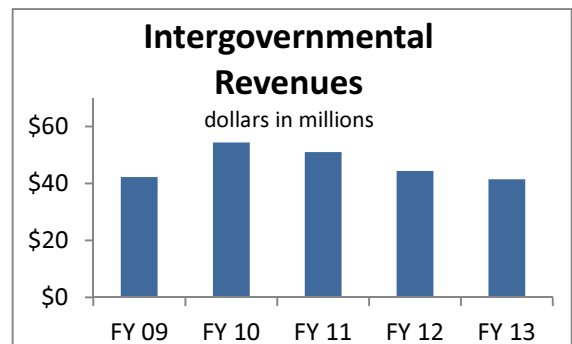
Property taxes levied account for 49.2% of total revenue. The trend in taxes as a percentage of total revenues and in taxes paid by homeowners is relatively unchanged over time due to the annual budget objective of no significant impact to homeowners. The net tax levy of \$56,437,000 represents an increase of \$1,960,000 or 3.6% over fiscal 2012. Valuation growth allowed the County to maintain the countywide levy rate by offsetting the increase in debt service for the joint communication project bond issue. Fund balance had been below the

targeted amount in the general fund since the flood of 2008 until the fiscal 2012 budget. The 2013 budget maintains the targeted ending fund balance at 25% of general fund expenditures. The increase reflects overall valuation growth of 4.9% combined with a 6-cent increase in debt service and a 6-cent total decrease in the general supplemental and mental health levy rates. Property taxes paid by homeowners will increase by approximately 4.5% or \$13 on a home assessed at \$100,000. The countywide levy rate of \$6.11 per thousand dollars of assessed value remains less than in fiscal 2009, the last budget adopted prior to the flood. The Board of Supervisors reduced the countywide levy rate in fiscal 2010 to help property owners with flood recovery. There was no debt service in fiscal 2010 compared to 16-cents in fiscal 2013. Commercial property owners will pay the same in fiscal year 2013, with commercial property taxes at 100% of assessed value, unless the business has an increased value. Residential property owners will pay tax on 50.8% of assessed value in fiscal 2013, as determined annually by the Iowa Department of Revenue. The rural levy rate is \$3.71 per \$1,000 of assessed value, with rural homeowners paying a total of \$9.82 per thousand of taxable value. The rural services rate remains the same in fiscal 2012 and is paid by rural property owners in addition to the countywide levy rate paid by all property owners. *Property tax estimations are based on taxable value multiplied by the tax rate.*



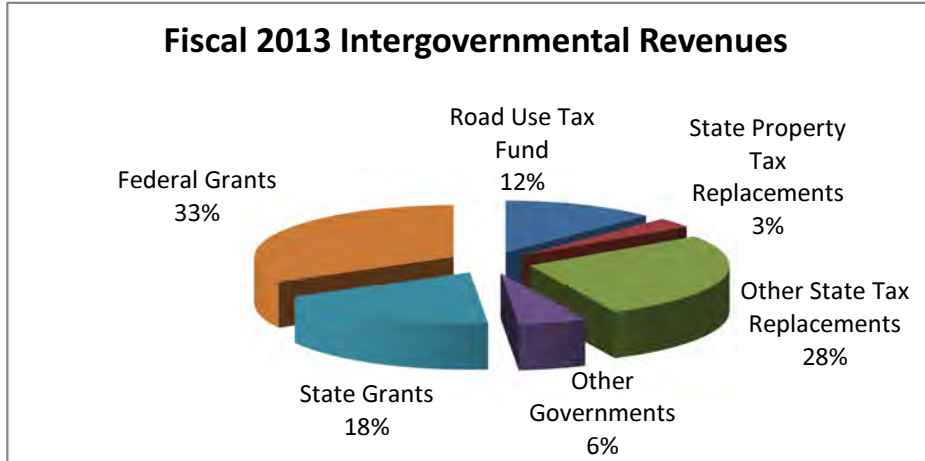
The anticipated **delinquent tax** rate of approximately 0.3% will result in a loss of \$184,000 on taxes levied in fiscal 2013. Credits to taxpayers are replaced by the state of Iowa as intergovernmental revenue. The delinquent rate budgeted in fiscal 2013 is the same as projected in the current year. Delinquent tax collections are budgeted at \$5,000 less than in 2012, along with penalties and interest revenue budgeted to decrease by \$103,000 in fiscal 2013, *based on current year projections.*

Intergovernmental revenues include state shared revenues and grants, state property tax replacements, federal grants and entitlements, and also contributions and reimbursements from local governmental units and agencies. The County expects to receive \$41,491,000 in intergovernmental revenue during fiscal 2013, a decrease of \$2,934,000 or 6.6%. State funded revenues for mental health, mental retardation and developmental disabilities services will decrease by



\$173,000 from the fiscal 2012 budget. Care of prisoners at the Correctional Center paid by other jurisdictions, including the federal government, will decrease by \$43,000 from fiscal 2012. Reductions in FEMA reimbursements due to the completion of flood recovery projects in fiscal 2012 is the primary reason for the overall decrease of \$2,934,000 in intergovernmental revenues.

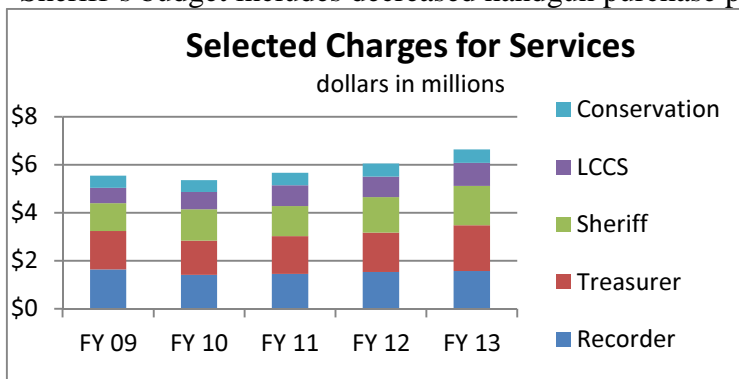
The Iowa Department of Transportation (IDOT) has notified Linn County to project \$5,169,000 in



road use tax fund (RUTF) revenue for fiscal 2013. This is an increase of \$296,000 from the amount budgeted for fiscal year 2012. 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 \$857,000 in license and permit revenue budgeted for fiscal year 2013, \$516,000 is from permit fees received by the Public Health Department. Revenue from restaurant inspection fees represents the largest source of permit revenue, with \$225,000 budgeted for fiscal 2013, a decrease from \$233,000 in 2012. Air permitting fees will increase to \$218,000 from \$200,000 in fiscal 2012. Licenses and permits revenue of \$227,000 is included in the Planning and Development Department budget, an increase of \$6,000 from the prior year, based on the number of anticipated permit applications. The Sheriff's budget includes decreased handgun purchase permit revenue from \$90,000 in fiscal 2012 to



\$75,000 in 2013 due to increased applications following the State of Iowa legislative change allowing more individuals to obtain permits. *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 2013

charges for services revenue will increase \$480,000 to \$7,548,000 due to auto registration fees and prisoner room and board. Departments with significant charges for services revenues include the following: \$1,579,000 from the Recorder, (recording of documents), \$1,901,000 from the Treasurer, (automobile registration fees), \$1,638,000 from the Sheriff's Office, (prisoner room and board), \$954,000 from LCCS, (medical service fees), and \$560,000 from Conservation, (camping and lodge

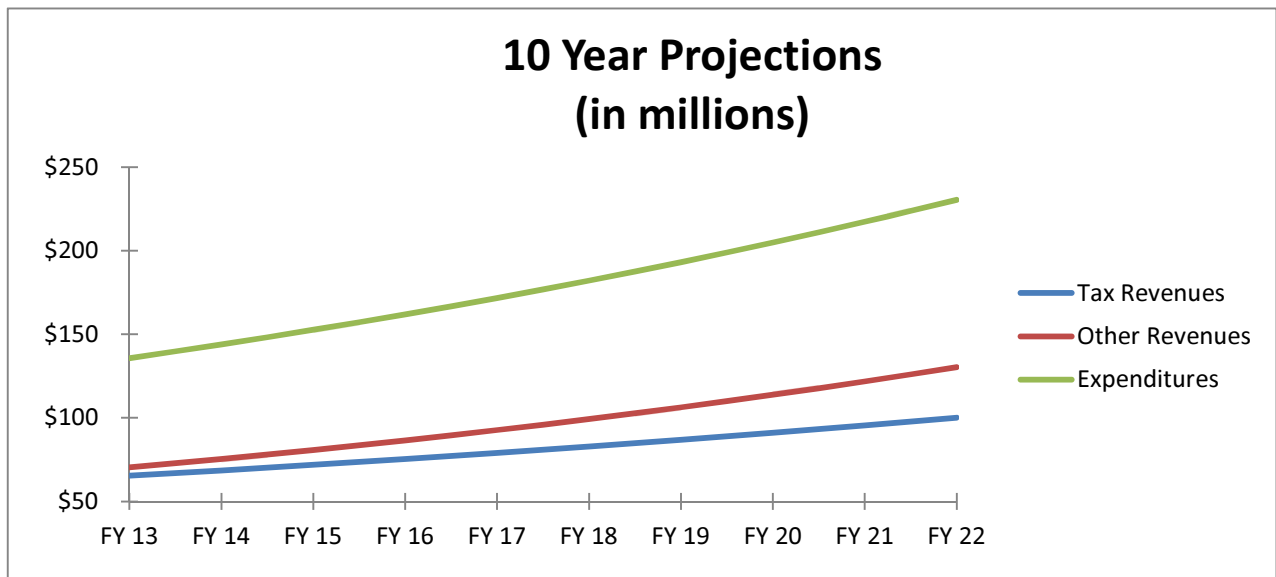
fees). Other budgets include small amounts of revenue from charges for services such as court fees distribution in the Board of Supervisors budget. User fees will remain the same in 2013. *Current year projections were used to develop the estimates for next year.*

Use of money and property is interest received from investments, rents, and miscellaneous incomes. An increase of \$57,000 to \$794,00 in use of money and property revenue is due to rental income increases. The Treasurer’s estimate for anticipated earnings of \$237,000 in interest revenue is *based on an average yield of less than 1.00%*. The amount budgeted by the Treasurer for fiscal 2012 was \$230,000. The Treasurer invests principally in certificates of deposit. Rental income comprises the balance of the use of money and property revenue. The largest source of rental income is \$284,000 paid annually by the non-profit agency operating the community care center, an \$84,000 increase.

Miscellaneous revenue includes the sale of commodities, special assessments, donations, transit fares, and unclaimed property. In fiscal 2013, miscellaneous revenues will increase by \$267,000 to \$1,298,000 due to fines and forfeitures collected by the Sheriff’s Office. Those fine collections are budgeted at \$705,000 in 2013, based on current collections. *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.*

Long Range Projections:

Overall expenditure increases are estimated at 4.85% annually, based on annual wage and health insurance projections. An average annual increase of 1.00% for operations and capital funding is included in the total. Since the County’s financial policies do not allow deficit spending and require a 25% 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 4.50% 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 grants.



Combined Funds Statement

	Actual FY 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
Revenues/Sources					
Taxes Levied on Property	\$ 47,114,053	\$ 52,299,618	\$ 55,971,143	\$ 55,971,143	\$ 57,888,269
Less: Uncollected Delinquent Taxes	-	39,886	176,273	176,273	183,525
Less: Credits to Taxpayers	-	1,228,905	1,318,260	1,318,260	1,267,244
Net Current Property Tax	47,114,053	51,030,827	54,476,610	54,476,610	56,437,500
Delinquent Property Taxes Collected	51,272	117,798	98,500	92,200	92,700
Penalties & Interest on Taxes	932,783	763,857	925,000	822,000	822,000
Other County Taxes	7,819,366	7,643,547	7,942,800	8,174,484	8,245,285
Intergovernmental	56,416,644	74,706,572	44,425,473	60,301,400	41,490,938
Licenses & Permits	834,472	1,009,884	858,510	914,937	856,944
Charges for Services	7,123,806	7,850,243	7,067,898	7,564,749	7,548,324
Use of Money & Property	788,395	923,179	737,356	796,497	793,720
Miscellaneous	1,013,101	1,285,036	1,030,713	1,347,388	1,297,890
Subtotal Revenues	122,093,892	145,330,943	117,562,860	134,490,265	117,585,301
Other Financing Sources:					
General Long-Term Debt Proceeds	1,000,000	13,255,000	-	7,721,080	-
Operating Transfers In	23,690,351	15,438,902	14,519,268	16,010,681	15,610,674
Proceeds of Capital Asset Sales	119,732	676,329	28,650	52,506	41,150
Beginning Fund Balance	13,172,605	17,076,750	33,427,527	33,626,282	21,535,141
Total Available Resources	\$ 160,076,580	\$ 191,777,924	\$ 165,538,305	\$ 191,900,814	\$ 154,772,266
Expenditures/Uses					
Public Safety & Legal Services	\$ 22,889,957	\$ 23,459,578	\$ 23,508,797	\$ 24,453,027	\$ 23,347,276
Physical Health & Social Services	20,386,771	22,733,319	15,753,884	18,877,322	14,618,793
Mental Health, MR & DD	30,632,342	32,457,453	37,240,499	34,033,675	35,243,322
County Environment & Education	8,331,197	6,312,279	6,799,417	7,086,825	6,974,797
Roads & Transportation	11,701,595	12,054,848	12,024,770	12,722,769	12,036,547
Government Services to Residents	3,796,412	3,981,800	3,876,866	4,150,051	3,933,558
Administration	9,934,940	11,392,117	12,038,258	12,446,050	12,994,391
Nonprogram Current	25,302	28,303	22,200	21,392	-
Debt Service	-	333,434	1,175,968	1,778,226	1,763,423
Capital Projects	11,610,963	29,959,608	17,286,000	38,785,655	8,298,643
Subtotal Expenditures	119,309,479	142,712,739	129,726,659	154,354,992	119,210,750
Other Financing Uses:					
Operating Transfers Out	23,690,351	15,438,902	14,519,268	16,010,681	15,610,674
Ending Fund Balance	17,076,750	33,626,283	21,292,378	21,535,141	19,950,842
Total Uses and Fund Balance	\$ 160,076,580	\$ 191,777,924	\$ 165,538,305	\$ 191,900,814	\$ 154,772,266

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 10</i>	<i>Actual FY 11</i>	<i>Budget FY 12</i>	<i>Adopted FY 13</i>	<i>Change</i>
Attorney	36.30	38.30	38.00	38.00	0.00
Auditor	17.80	18.00	17.60	17.60	0.00
Board of Supervisors	10.13	9.88	10.25	10.25	0.00
Child Support Recovery Unit	22.00	22.00	22.00	0.00	(22.00)
Civil Service	0.30	0.30	0.30	0.30	0.00
Conservation	39.01	39.01	41.01	42.01	1.00
Court Expense	0.00	0.00	0.00	0.00	0.00
Engineer	70.80	70.80	70.80	70.80	0.00
Facilities	31.35	31.00	30.80	29.80	(1.00)
Finance & Budget	3.00	3.50	3.50	3.50	0.00
Human Resources	4.50	4.50	4.50	4.50	0.00
IT	17.00	17.00	19.00	19.00	0.00
Juvenile Justice	0.00	0.00	0.00	0.00	0.00
LCCS	213.72	231.39	247.20	228.20	(19.00)
LIFTS	22.40	22.40	22.40	22.40	0.00
Medical Examiner	0.00	0.00	0.00	0.00	0.00
Planning & Development	14.00	13.00	13.50	13.50	0.00
Public Health	53.07	58.67	54.45	47.00	(7.45)
Purchasing	3.70	3.70	3.70	3.70	0.00
Recorder	13.00	14.00	14.00	14.00	0.00
Risk Management	3.00	3.00	3.00	3.00	0.00
Sheriff	173.60	177.52	178.00	183.00	5.00
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	36.00	34.00	35.00	35.00	0.00
Veteran Affairs	3.13	3.13	3.13	3.13	0.00
Total Full -Time Equivalents	788.81	816.10	833.14	789.69	(43.45)

Staff Analysis

Staffing for fiscal year 2013 includes a net decrease of 43.45 FTEs. Departmental changes include the following:

- Child Support Recovery Unit – department eliminated
- Conservation – addition of a full-time resource technician
- Facilities – elimination of a full-time senior facilities worker
- LCCS – MHDD staffing decreased 11.45 FTEs including a 5.20 reduction related to the transfer of clients to ARC and elimination of the Protective Payee program that reduced staff by 5.00 FTEs. Options staffing decreased 7.28 FTEs including the County-funded portion of Enclave and service to new clients, and elimination of the associate director position
- Public Health – a 7.45 FTE net position decrease included the addition of a full-time Green and Health Homes Specialist and elimination or funding decreases of a number of grant-funded positions
- Sheriff – addition of 3.00 FTE from Rescue Division retention. Addition of 2.00 FTE in Finance/Civil/Criminal or increased collections

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 2013 general basic fund levy rate per thousand is \$3.50 and the general supplemental levy rate per thousand is \$1.55243. The general basic rate is the same as in fiscal 2012 and the general supplemental rate represents a 4-cent decrease. General fund taxes levied on property total \$44,157,000 in fiscal 2013.

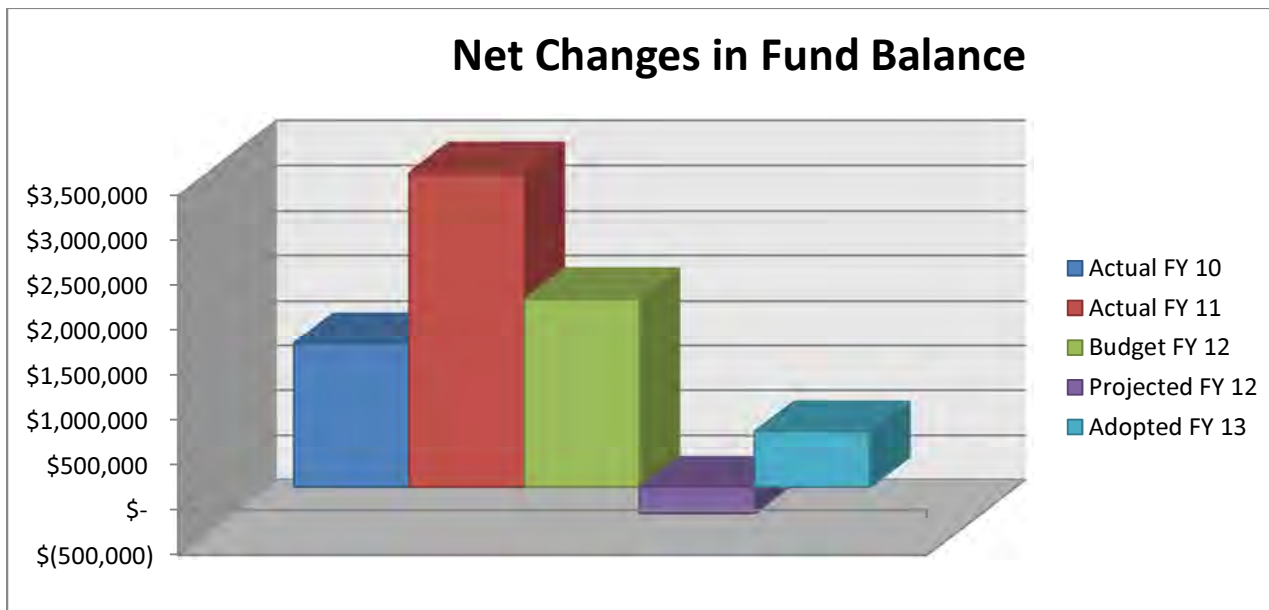
General Fund Statement

	Actual FY 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
Revenues/Sources					
Taxes Levied on Property	\$ 36,084,610	\$ 40,531,302	\$ 43,035,888	\$ 43,035,888	\$ 44,156,736
Less: Uncollected Delinquent Taxes	-	32,356	135,288	135,288	138,680
Less: Credits to Taxpayers	-	921,627	966,800	966,800	913,372
Net Current Property Tax	36,084,610	39,577,319	41,933,800	41,933,800	43,104,684
Delinquent Property Taxes Collected	39,331	91,352	77,000	70,000	70,000
Penalties & Interest on Taxes	932,783	763,857	925,000	822,000	822,000
Other County Taxes	6,767,174	2,096,756	2,180,341	2,231,083	2,191,625
Intergovernmental	18,204,728	23,363,806	14,615,411	17,974,051	11,603,761
Licenses & Permits	798,325	971,291	824,310	880,737	822,944
Charges for Services	5,802,784	6,473,639	5,781,373	6,256,730	6,158,849
Use of Money & Property	769,367	899,479	733,756	792,872	793,720
Miscellaneous	841,406	1,104,997	968,713	995,789	1,155,890
Subtotal Revenues	<u>70,240,508</u>	<u>75,342,496</u>	<u>68,039,704</u>	<u>71,957,062</u>	<u>66,723,473</u>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	205,409	-	64,750	-
Operating Transfers In	17,950,309	8,627,769	7,982,911	7,982,911	8,657,772
Proceeds of Capital Asset Sales	2,284	737	150	978	150
Beginning Fund Balance	<u>10,271,609</u>	<u>11,881,357</u>	<u>13,637,920</u>	<u>15,381,286</u>	<u>15,095,434</u>
Total Available Resources	<u><u>\$ 98,464,710</u></u>	<u><u>\$ 96,057,768</u></u>	<u><u>\$ 89,660,685</u></u>	<u><u>\$ 95,386,987</u></u>	<u><u>\$ 90,476,829</u></u>
Expenditures/Uses					
Public Safety & Legal Services	\$ 22,648,300	\$ 23,177,454	\$ 23,248,171	\$ 24,191,587	\$ 23,063,524
Physical Health & Social Services	20,386,771	22,733,319	15,753,884	18,877,322	14,618,793
Mental Health, MR & DD	-	-	-	-	-
County Environment & Education	7,816,969	5,729,525	6,281,443	6,445,217	6,455,392
Roads & Transportation	1,636,191	1,659,677	1,794,011	1,765,127	1,847,596
Government Services to Residents	3,746,858	3,911,800	3,806,866	4,080,051	3,883,558
Administration	9,934,940	11,392,117	12,038,258	12,446,050	12,994,391
Nonprogram Current	25,302	28,303	22,200	21,392	-
Debt Service	-	-	-	-	-
Capital Projects	-	24,182	25,000	25,000	25,000
Subtotal Expenditures	<u>66,195,331</u>	<u>68,656,377</u>	<u>62,969,833</u>	<u>67,851,746</u>	<u>62,888,254</u>
Other Financing Uses:					
Operating Transfers Out	20,388,022	12,020,105	10,948,394	12,439,807	11,866,511
Ending Fund Balance	<u>11,881,357</u>	<u>15,381,286</u>	<u>15,742,458</u>	<u>15,095,434</u>	<u>15,722,064</u>
Total Uses and Fund Balance	<u><u>\$ 98,464,710</u></u>	<u><u>\$ 96,057,768</u></u>	<u><u>\$ 89,660,685</u></u>	<u><u>\$ 95,386,987</u></u>	<u><u>\$ 90,476,829</u></u>

Fund Balance Analysis

General Fund

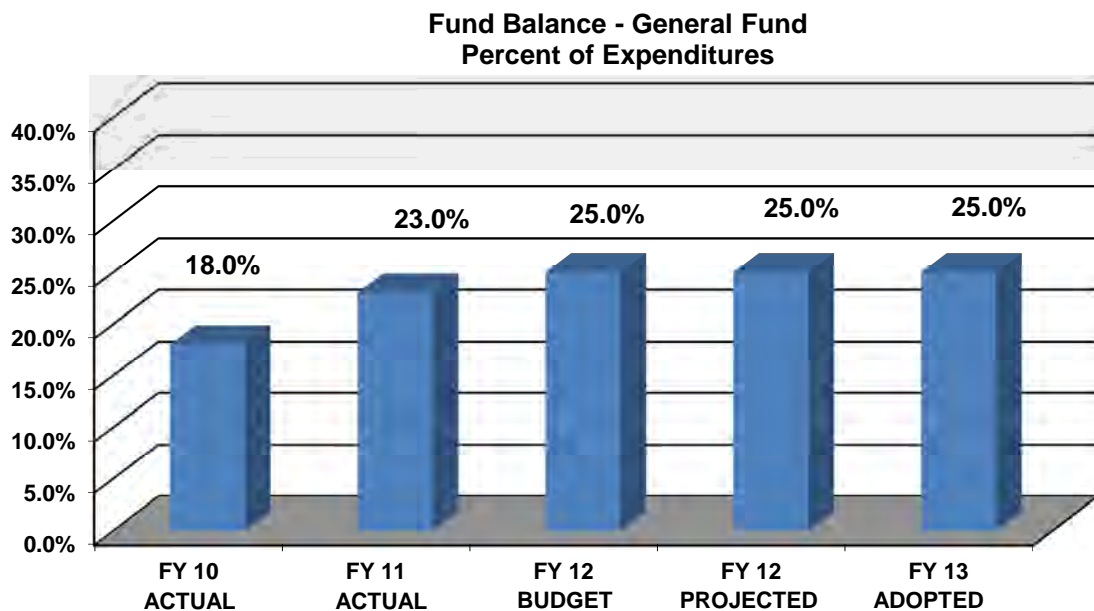
	Actual FY 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
Beginning Fund Balance	\$ 10,271,609	\$ 11,881,357	\$ 13,637,920	\$ 15,381,286	\$ 15,095,434
Ending Fund Balance	<u>11,881,357</u>	<u>15,381,286</u>	<u>15,742,458</u>	<u>15,095,434</u>	<u>15,722,064</u>
Net Fund Balance Increase/(Decrease)	<u>\$ 1,609,748</u>	<u>\$ 3,499,929</u>	<u>\$ 2,104,538</u>	<u>\$ (285,852)</u>	<u>\$ 626,630</u>



A combined fund balance of \$15,722,000 in the general basic and general supplemental funds is budgeted for fiscal 2013 year-end. At 25.0%, this amount is equal to the required level as stated in the County's financial policies. This is the second year that the County has been at the prescribed amount since early in fiscal year 2008, due to the \$5,500,000 million loss in fund balance from the June of 2008 flood. The final two weeks of fiscal year 2008 required more than \$1,000,000 for the immediate payment of emergency clean-up in the many buildings damaged by the flood. The clean-up continued for the first two months of fiscal year 2009 and inmate revenues were lost for most of the year because the Correctional Center was damaged. Tax rates were decreased in fiscal 2010 to assist local taxpayers already struggling with flood recovery and the economic recession. As a result, fund balance remained less than 25.0% in fiscal 2010. FEMA paid for much of the flood related costs incurred by the County, but there were delays in the reimbursement process. Most of the initial clean-up costs were reimbursed in fiscal 2010, along with one year of Local Option Sales Tax proceeds approved by voters for the replacement of lost fund balance due to the flood. The fiscal 2011 increase of \$3,500,000 was from FEMA reimbursements and increased inmate revenues. The increase of \$2,105,000 budgeted in fiscal 2012 restored the fund balance to the targeted amount with proceeds coming from increased inmate revenues, additional property taxes from increased valuation growth,

and from FEMA for the remaining reimbursement requests. The fiscal 2013 budget maintains the 25.0% of general fund expenditures ending fund balance.

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 \$1,240,000, for CIP projects including infrastructure and technology along with \$40,000 for GIS mapping is budgeted for fiscal year 2013. The balance of the \$1,690,800 transfer out of the general fund is a \$250,000 transfer to the conservation reserve fund for trails, campground improvements, and open space acquisitions, and \$200,800 for approved offers for software purchases. 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 \$1,518,000 for fiscal 2013, within the limits provided in the *Code of Iowa*.



As mentioned above, the flooding just prior to the beginning of fiscal year 2009 caused a significant drop in fund balance and also temporarily raised expenditures, reducing the fund balance as a percentage of actual expenditures. Prior to the flood, Linn County made adjustments during the budget process to maintain a budgeted ending fund balance each year of 25.0%, as was done in the fiscal year 2013 budget. Moody’s Investor Services has cited this fact as one of the reasons leading to the county receiving a Aaa bond rating, the highest possible rating, based upon sound financial management.

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.

Gifts and Donations Fund – Gifts and donations received by the County are accounted for in this fund, with the exception of Conservation gifts which are deposited in the Conservation Reserve fund.

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.

Local Option Sales Tax Funds – To account for the use of sales tax proceeds by the Engineer and Conservation, a separate fund has been established for each of these departments.

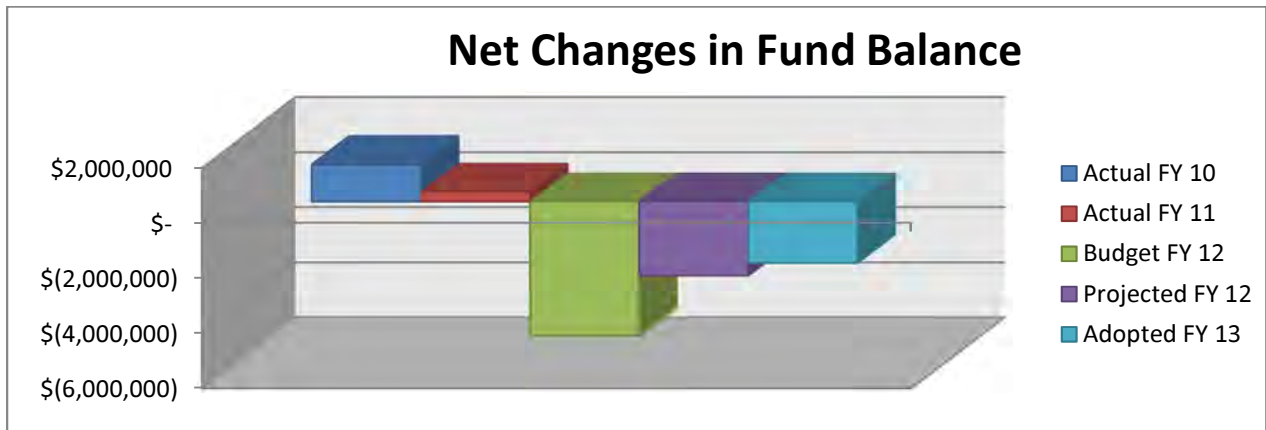
Special Revenue Funds Statement

Revenues/Sources	Actual FY 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
Taxes Levied on Property	\$ 11,029,443	\$ 11,700,964	\$ 11,997,941	\$ 11,997,941	\$ 12,220,795
Less: Uncollected Delinquent Taxes	-	7,530	38,044	38,044	40,133
Less: Credits to Taxpayers	-	305,785	321,500	321,500	289,671
Net Current Property Tax	11,029,443	11,387,649	11,638,397	11,638,397	11,890,991
Delinquent Property Taxes Collected	11,941	26,293	19,500	18,500	18,500
Penalties & Interest on Taxes	-	-	-	-	-
Other County Taxes	1,052,192	5,543,498	5,718,382	5,919,836	5,980,023
Intergovernmental	28,342,845	29,592,924	28,941,973	29,398,685	29,635,919
Licenses & Permits	36,147	38,593	34,200	34,200	34,000
Charges for Services	1,321,022	1,376,604	1,286,525	1,308,019	1,389,475
Use of Money & Property	16,355	23,700	3,600	3,625	-
Miscellaneous	171,695	180,039	62,000	351,599	142,000
Subtotal Revenues	<u>41,981,640</u>	<u>48,169,300</u>	<u>47,704,577</u>	<u>48,672,861</u>	<u>49,090,908</u>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	4,891,794	5,061,302	5,296,357	5,296,357	5,712,902
Proceeds of Capital Asset Sales	94,498	105,588	28,500	51,528	41,000
Beginning Fund Balance	7,280,212	8,637,588	9,285,941	8,994,268	6,321,073
Total Available Resources	<u><u>\$ 54,248,144</u></u>	<u><u>\$ 61,973,778</u></u>	<u><u>\$ 62,315,375</u></u>	<u><u>\$ 63,015,014</u></u>	<u><u>\$ 61,165,883</u></u>
Expenditures/Uses					
Public Safety & Legal Services	\$ 241,657	\$ 282,124	\$ 260,626	\$ 261,440	\$ 283,752
Physical Health & Social Services	-	-	-	-	-
Mental Health, MR & DD	30,632,342	32,457,453	37,240,499	34,033,675	35,243,322
County Environment & Education	514,228	582,754	517,974	641,608	519,405
Roads & Transportation	10,065,404	10,395,171	10,230,759	10,957,642	10,188,951
Government Services to Residents	49,554	70,000	70,000	70,000	50,000
Administration	-	-	-	-	-
Nonprogram Current	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	805,042	5,773,210	6,021,000	7,158,702	7,033,643
Subtotal Expenditures	<u>42,308,227</u>	<u>49,560,712</u>	<u>54,340,858</u>	<u>53,123,067</u>	<u>53,319,073</u>
Other Financing Uses:					
Operating Transfers Out	3,302,329	3,418,797	3,570,874	3,570,874	3,744,163
Ending Fund Balance	8,637,588	8,994,269	4,403,643	6,321,073	4,102,647
Total Uses and Fund Balance	<u><u>\$ 54,248,144</u></u>	<u><u>\$ 61,973,778</u></u>	<u><u>\$ 62,315,375</u></u>	<u><u>\$ 63,015,014</u></u>	<u><u>\$ 61,165,883</u></u>

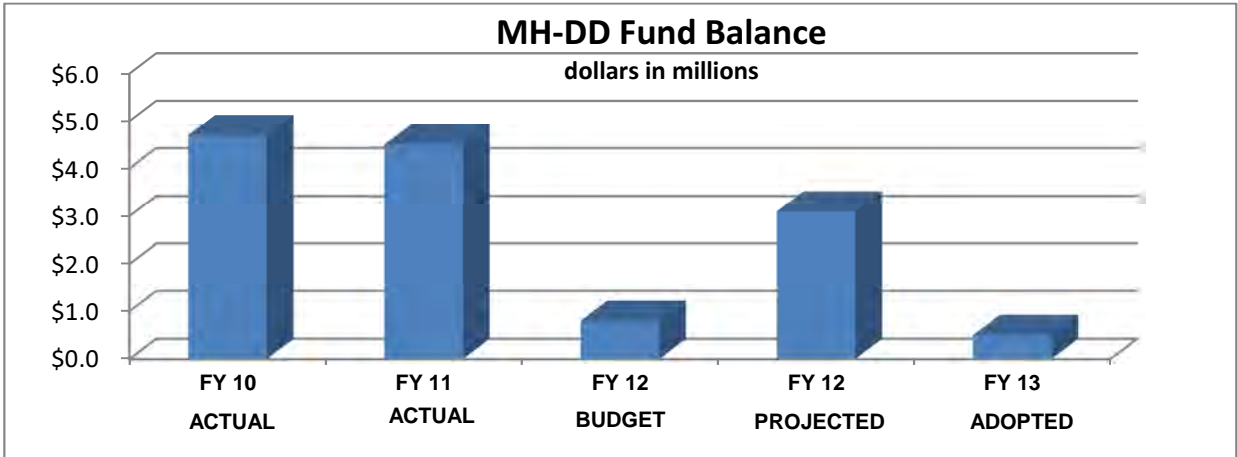
Fund Balance Analysis

Special Revenue Funds

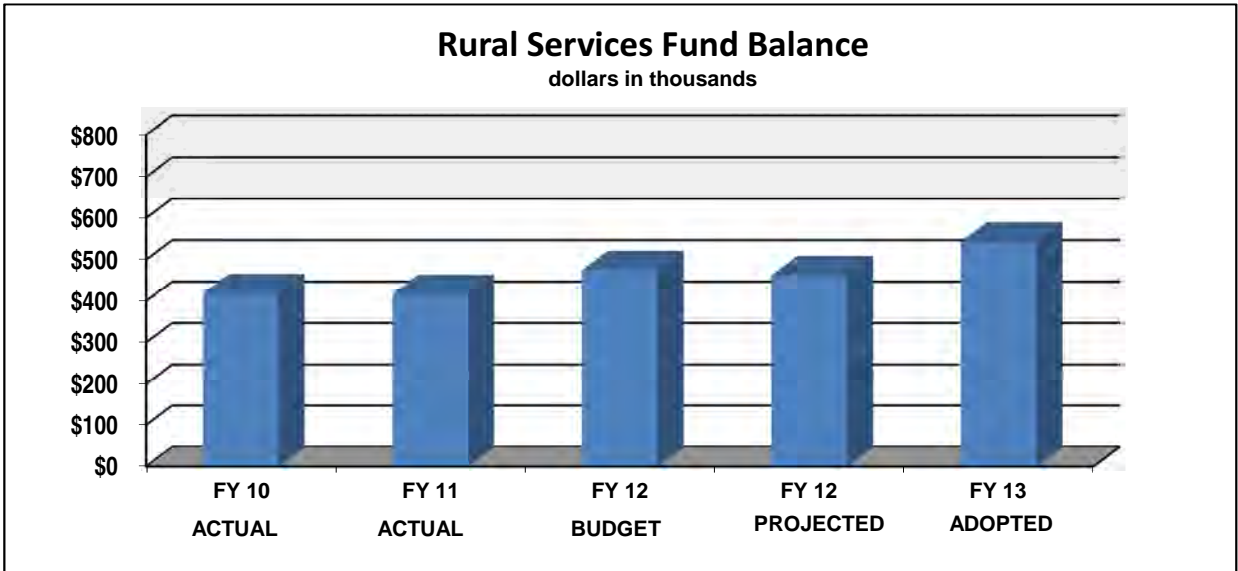
	Actual FY 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
Beginning Fund Balance	\$ 7,280,212	\$ 8,637,588	\$ 9,285,941	\$ 8,994,268	\$ 6,321,073
Ending Fund Balance	<u>8,637,588</u>	<u>8,994,269</u>	<u>4,403,643</u>	<u>6,321,073</u>	<u>4,102,647</u>
Net Fund Balance Increase/(Decrease)	<u>\$ 1,357,376</u>	<u>\$ 356,681</u>	<u>\$(4,882,298)</u>	<u>\$(2,673,195)</u>	<u>\$ (2,218,426)</u>



Special revenue fund balances are budgeted to decrease by \$2,218,000 in fiscal year 2013 due to the shortfall in state funding in the mental health and developmental disabilities services (MH-DD) fund. The fiscal 2012 projected decrease in special revenue fund balances is also due to mental health funding cuts, which have forced the County to cut programs and deplete its MH-DD fund balance. Delays in Conservation construction projects in the Conservation Reserve and REAP funds along with a \$1,028,000 increase in MH-DD funding received in fiscal year 2011, offset by the use of \$1,223,000 of fund balance in the Secondary Roads fund for projects delayed from fiscal 2010, resulted in a net increase in the total special revenue fund balances for fiscal year 2011. Projects delayed in the Secondary Roads fund from 2010 to 2011 resulted in the \$1,357,000 increase in 2010.

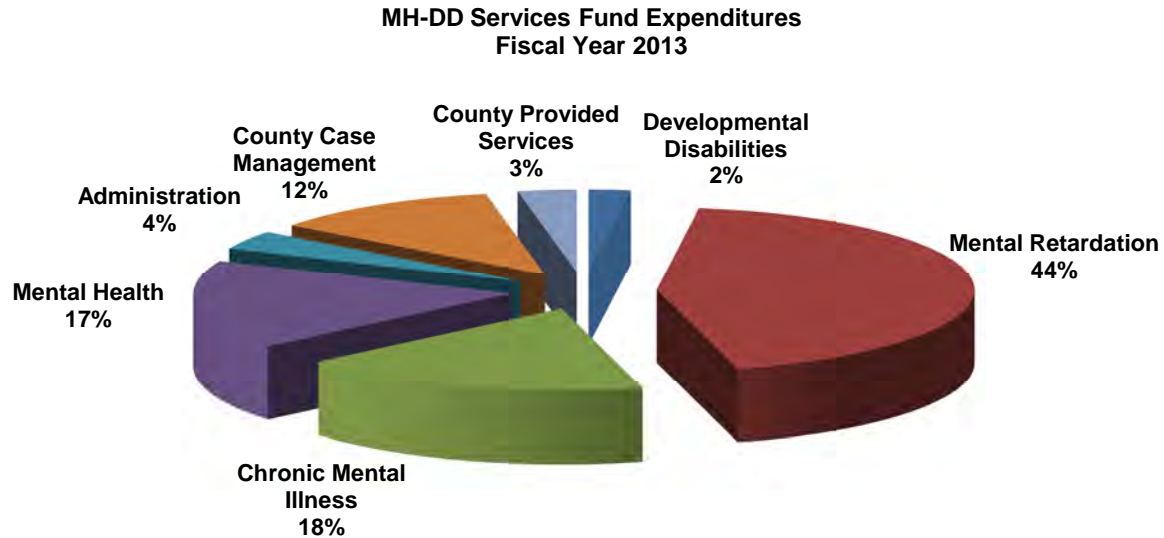


The MH-DD fund and the rural services fund are the only special revenue funds that have separate tax levies. The rural services levy rate will remain the same at \$3.71432 to per thousand dollars of taxable valuation and the MH-DD levy rate will decrease from \$.91585 to \$0.89570 per thousand.



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*.



Linn County has budgeted \$5.7 million in property tax relief funding and \$5.7 million in allowable growth funding in fiscal year 2013. The original fiscal 2012 budget included \$5.7 million for property tax relief and \$5.8 million for allowable growth funding, prior to a funding cut of \$0.5 million. The amounts included in the fiscal 2013 budget are preliminary estimates until the legislature determines funding for the fiscal year. Budget adjustments will be made when actual funding is determined.

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

MH-DD Services Fund Statement

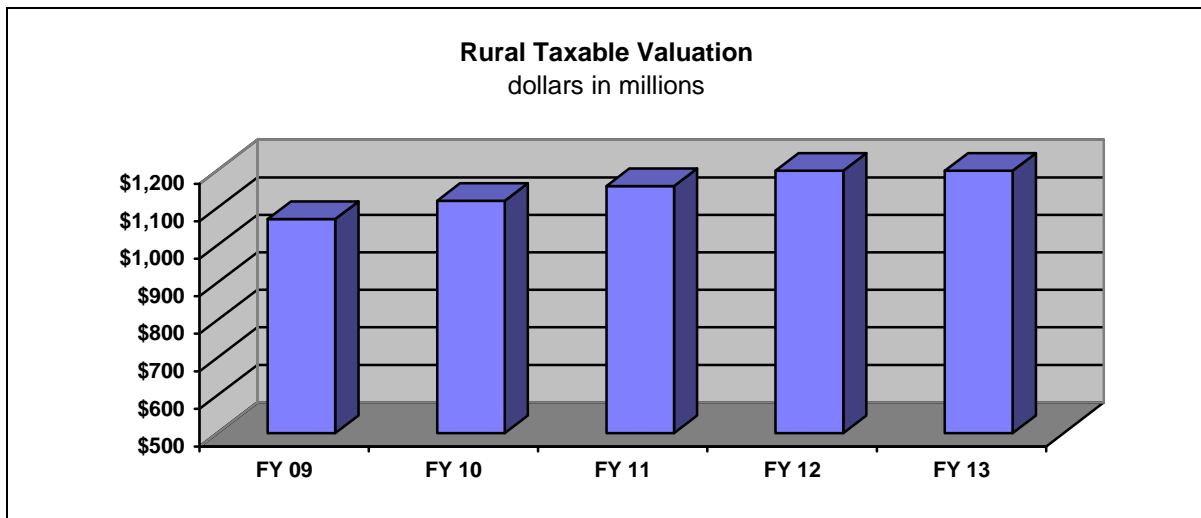
	Actual FY 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
Revenues/Sources					
Taxes Levied on Property	\$ 7,349,484	\$ 7,707,584	\$ 7,820,740	\$ 7,820,740	\$ 7,828,152
Less: Uncollected Delinquent Taxes	-	6,743	24,551	24,551	25,984
Less: Credits to Taxpayers	-	175,246	178,400	178,400	160,782
Net Current Property Tax	7,349,484	7,525,595	7,617,789	7,617,789	7,641,386
Delinquent Property Taxes Collected	8,011	17,371	15,000	14,000	14,000
Penalties & Interest on Taxes	-	-	-	-	-
Other County Taxes	440,560	394,524	395,401	405,618	385,439
Intergovernmental	22,025,147	23,433,641	23,470,830	23,785,048	23,569,397
Licenses & Permits	-	-	-	-	-
Charges for Services	831,746	857,183	807,900	832,294	899,900
Use of Money & Property	3,600	3,600	3,600	-	-
Miscellaneous	-	3,353	-	28,000	56,000
Subtotal Revenues	<u>30,658,548</u>	<u>32,235,267</u>	<u>32,310,520</u>	<u>32,682,749</u>	<u>32,566,122</u>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Capital Asset Sales	-	-	-	-	-
Beginning Fund Balance	4,695,542	4,721,748	5,749,864	4,499,562	3,148,636
Total Available Resources	<u><u>\$ 35,354,090</u></u>	<u><u>\$ 36,957,015</u></u>	<u><u>\$ 38,060,384</u></u>	<u><u>\$ 37,182,311</u></u>	<u><u>\$ 35,714,758</u></u>
Expenditures/Uses					
Public Safety & Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Health & Social Services	-	-	-	-	-
Mental Health, MR & DD	30,632,342	32,457,453	37,240,499	34,033,675	35,243,322
County Environment & Education	-	-	-	-	-
Roads & Transportation	-	-	-	-	-
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Nonprogram Current	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Subtotal Expenditures	<u>30,632,342</u>	<u>32,457,453</u>	<u>37,240,499</u>	<u>34,033,675</u>	<u>35,243,322</u>
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance	4,721,748	4,499,562	819,885	3,148,636	471,436
Total Uses and Fund Balance	<u><u>\$ 35,354,090</u></u>	<u><u>\$ 36,957,015</u></u>	<u><u>\$ 38,060,384</u></u>	<u><u>\$ 37,182,311</u></u>	<u><u>\$ 35,714,758</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 2013 rural property tax and utility replacement tax levy of \$4,716,000 is applied against a rural taxable valuation base of \$1,269,814,000. 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 2013 rural services fund taxable valuation increased by 4.6%.

Fiscal Year	Rural Services		
	Rural Taxable Valuation	Property & Excise Tax Levy	Rural Services Tax Rate
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
2009	1,070,898,380	3,988,432	3.72438
2010	1,119,969,101	4,159,923	3.71432
2011	1,158,712,242	4,303,828	3.71432
2012	1,210,946,046	4,497,841	3.71432
2013	1,269,813,987	4,716,495	3.71432



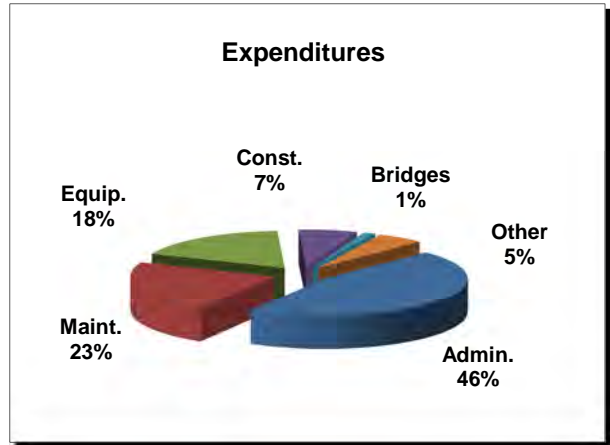
Rural Services Fund Statement

	Actual FY 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
Revenues/Sources					
Taxes Levied on Property	\$ 3,679,959	\$ 3,993,380	\$ 4,177,201	\$ 4,177,201	\$ 4,392,643
Less: Uncollected Delinquent Taxes	-	787	13,493	13,493	14,149
Less: Credits to Taxpayers	-	130,539	143,100	143,100	128,889
Net Current Property Tax	3,679,959	3,862,054	4,020,608	4,020,608	4,249,605
Delinquent Property Taxes Collected	3,930	8,922	4,500	4,500	4,500
Penalties & Interest on Taxes	-	-	-	-	-
Other County Taxes	319,518	300,623	322,981	337,151	326,152
Intergovernmental	141,673	133,227	145,625	131,279	131,279
Licenses & Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Subtotal Revenues	4,145,080	4,304,826	4,493,714	4,493,538	4,711,536
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Proceeds of Capital Asset Sales	-	-	-	-	-
Beginning Fund Balance	411,267	418,813	429,296	417,004	462,103
Total Available Resources	<u>\$ 4,556,347</u>	<u>\$ 4,723,639</u>	<u>\$ 4,923,010</u>	<u>\$ 4,910,542</u>	<u>\$ 5,173,639</u>
Expenditures/Uses					
Public Safety & Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Health & Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment & Education	497,924	543,732	517,974	517,973	519,405
Roads & Transportation	337,281	344,106	359,592	359,592	367,031
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Nonprogram Current	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Subtotal Expenditures	835,205	887,838	877,566	877,565	886,436
Other Financing Uses:					
Operating Transfers Out	3,302,329	3,418,797	3,570,874	3,570,874	3,744,163
Ending Fund Balance	418,813	417,004	474,570	462,103	543,040
Total Uses and Fund Balance	<u>\$ 4,556,347</u>	<u>\$ 4,723,639</u>	<u>\$ 4,923,010</u>	<u>\$ 4,910,542</u>	<u>\$ 5,173,639</u>

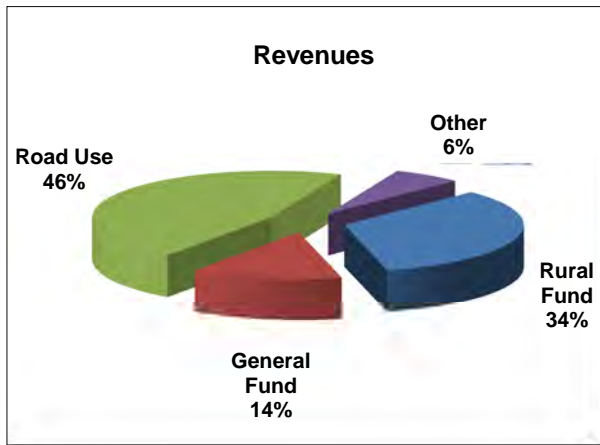
Secondary Roads Fund

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 wage and benefit costs of \$4,989,000 and operational expenditures of \$125,000. Roadway maintenance is budgeted at \$2,310,000 and equipment

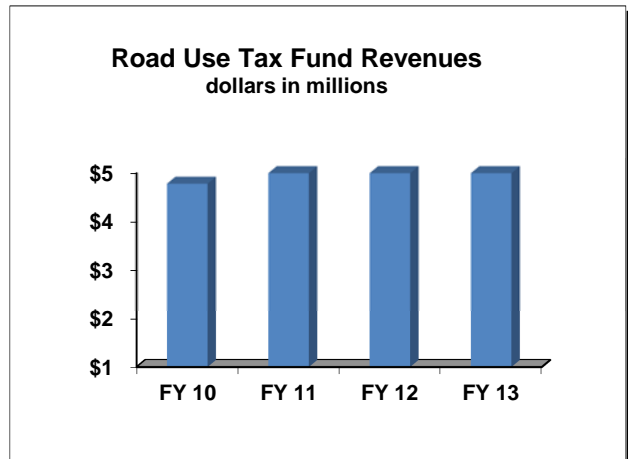


purchases and equipment maintenance is \$1,878,000. Fiscal 2013 also includes construction expenditures budgeted at \$700,000 and bridge and culvert replacements budgeted at \$156,000. Capital projects of \$1,300,000 are also included in the Secondary Roads fund.



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 (\$.300375) per thousand dollars of assessed value on property located in the unincorporated area of the county. For fiscal year 2013, \$1,517,939 is budgeted to be transferred from the general fund and \$3,744,163 will be transferred from the rural services fund. Both the general fund and rural fund transfers are budgeted at the maximum allowable in accordance with the *Code of Iowa*. RUTF revenue is budgeted at \$5,169,370 in fiscal year 2013. Fiscal 2012 projected RUTF revenue is \$5,026,770, the same as the original budget. The 2011 actual amount received was \$5,041,748 and the 2010 actual amount was \$4,784,113.



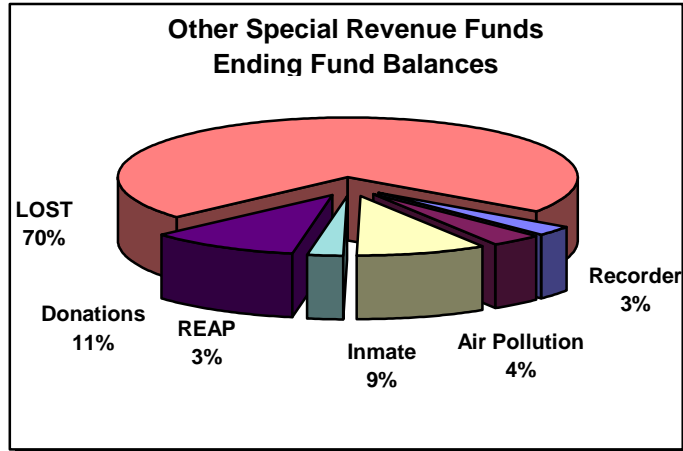
Secondary Roads Fund Statement

Revenues/Sources	Actual FY 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
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	6,007,120	5,824,131	5,251,718	5,426,048	5,549,243
Licenses & Permits	36,147	38,593	34,200	34,200	34,000
Charges for Services	161,166	160,009	148,625	150,725	149,575
Use of Money & Property	-	-	-	-	-
Miscellaneous	103,076	107,834	62,000	168,599	86,000
Subtotal Revenues	<u>6,307,509</u>	<u>6,130,567</u>	<u>5,496,543</u>	<u>5,779,572</u>	<u>5,818,818</u>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	4,641,794	4,811,302	5,046,357	5,046,357	5,262,102
Proceeds of Capital Asset Sales	94,498	105,588	28,500	51,528	41,000
Beginning Fund Balance	1,155,895	1,955,249	732,471	1,562,062	1,141,469
Total Available Resources	<u><u>\$ 12,199,696</u></u>	<u><u>\$ 13,002,706</u></u>	<u><u>\$ 11,303,871</u></u>	<u><u>\$ 12,439,519</u></u>	<u><u>\$ 12,263,389</u></u>
Expenditures/Uses					
Public Safety & Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Physical Health & Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment & Education	-	-	-	-	-
Roads & Transportation	9,728,123	10,051,065	9,871,167	10,598,050	9,821,920
Government Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Nonprogram Current	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	516,324	1,389,579	700,000	700,000	1,300,000
Subtotal Expenditures	<u>10,244,447</u>	<u>11,440,644</u>	<u>10,571,167</u>	<u>11,298,050</u>	<u>11,121,920</u>
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance	1,955,249	1,562,062	732,704	1,141,469	1,141,469
Total Uses and Fund Balance	<u><u>\$ 12,199,696</u></u>	<u><u>\$ 13,002,706</u></u>	<u><u>\$ 11,303,871</u></u>	<u><u>\$ 12,439,519</u></u>	<u><u>\$ 12,263,389</u></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.

Gifts and Donations Fund

Any gifts or donations received by the County are accounted for in this fund, with the exception of Conservation gifts which are deposited in the Conservation Reserve fund.

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, 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.

Local Option Sales Tax Fund

This fund accounts for expenditures and revenue from the 1-cent local option sales tax approved by voters in March of 2009 to be collected for a period of five years. The first year proceeds were deposited in the general fund with the following years accounted for in this fund.

Other Special Revenue Funds Statement

Revenues/Sources	Actual FY 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
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	292,114	4,848,351	5,000,000	5,177,067	5,268,432
Intergovernmental	168,905	201,925	73,800	56,310	386,000
Licenses & Permits	-	-	-	-	-
Charges for Services	328,110	359,412	330,000	325,000	340,000
Use of Money & Property	12,755	20,100	-	3,625	-
Miscellaneous	68,619	68,852	-	155,000	-
Subtotal Revenues	<u>870,503</u>	<u>5,498,640</u>	<u>5,403,800</u>	<u>5,717,002</u>	<u>5,994,432</u>
Other Financing Sources:					
General Long-Term Debt Proceeds	-	-	-	-	-
Operating Transfers In	250,000	250,000	250,000	250,000	450,800
Proceeds of Capital Asset Sales	-	-	-	-	-
Beginning Fund Balance	<u>1,017,508</u>	<u>1,541,778</u>	<u>2,374,310</u>	<u>2,515,640</u>	<u>1,568,865</u>
Total Available Resources	<u><u>\$ 2,138,011</u></u>	<u><u>\$ 7,290,418</u></u>	<u><u>\$ 8,028,110</u></u>	<u><u>\$ 8,482,642</u></u>	<u><u>\$ 8,014,097</u></u>
Expenditures/Uses					
Public Safety & Legal Services	\$ 241,657	\$ 282,124	\$ 260,626	\$ 261,440	\$ 283,752
Physical Health & Social Services	-	-	-	-	-
Mental Health, MR & DD	-	-	-	-	-
County Environment & Education	16,304	39,022	-	123,635	-
Roads & Transportation	-	-	-	-	-
Government Services to Residents	49,554	70,000	70,000	70,000	50,000
Administration	-	-	-	-	-
Nonprogram Current	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	288,718	4,383,631	5,321,000	6,458,702	5,733,643
Subtotal Expenditures	<u>596,233</u>	<u>4,774,777</u>	<u>5,651,626</u>	<u>6,913,777</u>	<u>6,067,395</u>
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance	<u>1,541,778</u>	<u>2,515,641</u>	<u>2,376,484</u>	<u>1,568,865</u>	<u>1,946,702</u>
Total Uses and Fund Balance	<u><u>\$ 2,138,011</u></u>	<u><u>\$ 7,290,418</u></u>	<u><u>\$ 8,028,110</u></u>	<u><u>\$ 8,482,642</u></u>	<u><u>\$ 8,014,097</u></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 the Director of Policy and Administration 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

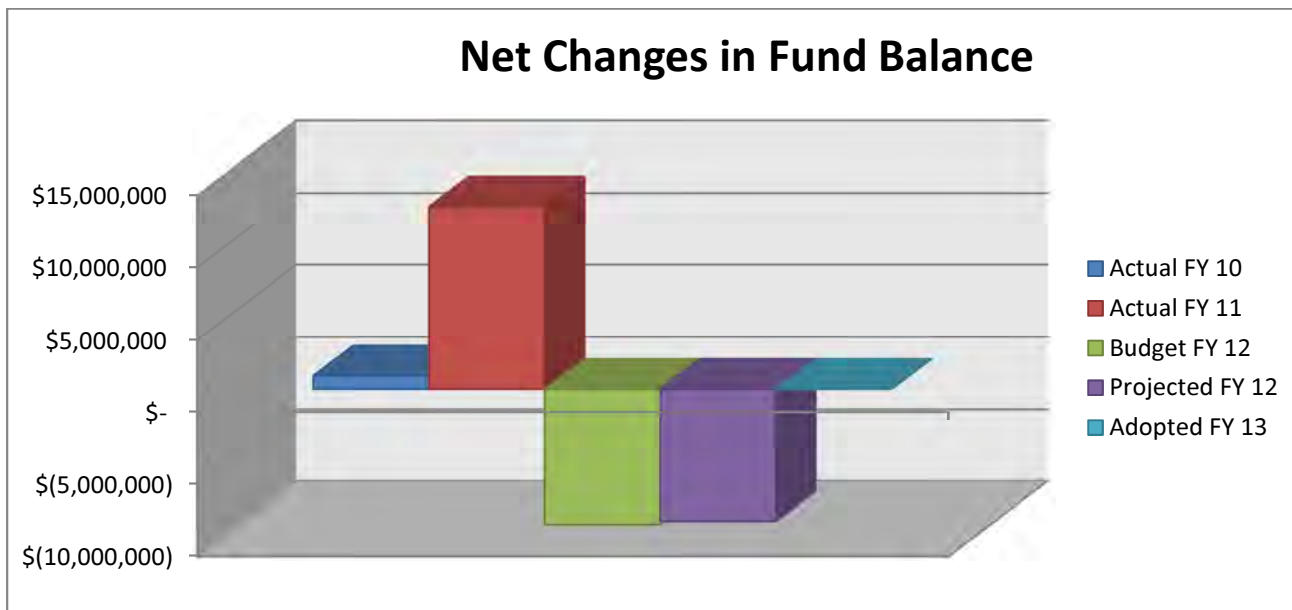
Revenues/Sources	Actual FY 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
Taxes Levied on Property	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Uncollected Delinquent Taxes	-	-	-	-	-
Less: Credits to Taxpayers	-	-	-	-	-
Net Current Property Tax	-	-	-	-	-
Delinquent Property Taxes Collected	-	-	-	-	-
Penalties & Interest on Taxes	-	-	-	-	-
Other County Taxes	-	-	-	-	-
Intergovernmental	9,869,071	21,641,295	650,000	12,684,240	-
Licenses & Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Use of Money & Property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Subtotal Revenues	9,869,071	21,641,295	650,000	12,684,240	-
Other Financing Sources:					
General Long-Term Debt Proceeds	1,000,000	12,893,788	-	7,656,330	-
Operating Transfers In	840,000	1,749,831	1,240,000	2,131,413	1,240,000
Proceeds of Capital Asset Sales	22,950	570,004	-	-	-
Beginning Fund Balance	(4,370,968)	(3,444,868)	10,415,383	9,247,834	117,864
Total Available Resources	\$ 7,361,053	\$ 33,410,050	\$ 12,305,383	\$ 31,719,817	\$ 1,357,864
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	10,805,921	24,162,216	11,240,000	31,601,953	1,240,000
Subtotal Expenditures	10,805,921	24,162,216	11,240,000	31,601,953	1,240,000
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance	(3,444,868)	9,247,834	1,065,383	117,864	117,864
Total Uses and Fund Balance	\$ 7,361,053	\$ 33,410,050	\$ 12,305,383	\$ 31,719,817	\$ 1,357,864

This fund statement includes capital projects fund revenues and expenditures only and 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 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
Beginning Fund Balance	\$ (4,370,968)	\$ (3,444,868)	\$ 10,415,383	\$ 9,247,834	\$ 117,864
Ending Fund Balance	<u>(3,444,868)</u>	<u>9,247,834</u>	<u>1,065,383</u>	<u>117,864</u>	<u>117,864</u>
Net Fund Balance Increase/(Decrease)	<u>\$ 926,100</u>	<u>\$12,692,702</u>	<u>\$ (9,350,000)</u>	<u>\$ (9,129,970)</u>	<u>\$ -</u>



The capital projects fund balance is budgeted to remain the same in fiscal 2013 as projected at the end of fiscal 2012, after depleting bond proceeds issued to complete flood recovery construction projects in fiscal year 2012. Bond issue proceeds were received in fiscal 2011 for the reconstruction of four buildings, in addition to the State of Iowa's I-JOBS grant program and FEMA reimbursements. Bond proceeds of \$1 million were received in fiscal year 2010 to reimburse the capital projects fund for the Elections Depot construction project completed in fiscal year 2009.

Capital Projects 2013 – 2017

Capital projects fund expenditures of \$1,240,000 are budgeted for fiscal year 2013, with \$1,200,000 for capital projects included in the capital improvement plan and \$40,000 to be reserved for a GIS mapping update. These projects are funded through tax dollars. Projects included in the CIP are non-routine 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:

- **Precinct Atlas**

Funding Year: 2013
Cost: \$14,000 (total project is \$71,677)
Completion: 2014
Description: Purchase of laptop computers and related equipment for use with software provided by the State for use as a polling place management system.
Impact: No impact to other budgets.
Justification: This system will ensure that correct procedures are followed at polling places and that paperwork is completed accurately.

- **Public Service Center Parking Lot**

Funding Year: 2013
Cost: \$500,000
Completion: 2013
Description: Acquire additional land adjacent to existing employee parking lot, demolish existing flood damaged structures and pave lot.
Impact: No impact to other budgets.
Justification: Construction of the Public Service Center will be complete in fiscal year 2013 and existing parking is inadequate according to code requirements.

- **Squaw Creek Park Maintenance Shop**

Funding Year: 2013
Cost: \$60,000 (total project is \$591,000)
Completion: 2014
Description: Construction of a maintenance facility to replace existing shop built over 40 years ago.
Impact: Operating costs in Conservation Department's budget will decrease \$4,200 by replacing the old shop at the fairgrounds, maintenance will increase \$500 and utilities will increase \$2,000, for a net annual savings of \$1,700.
Justification: The existing shop is inadequate for the staff assigned to that location and the heated portion is not energy efficient and the overall condition is poor.

- **Courthouse Tuckpointing**

Funding Year: 2013
Cost: \$93,000 (total project is \$275,000)
Completion: 2014
Description: Mortar joints in building and courtyard show deterioration and need to be repaired to prevent moisture damage to structure.
Impact: No impact to other budgets.
Justification: Severe damage to the structure would result with each freeze and thaw cycle.

Capital Projects 2013 – 2017 (cont.)

- **Correctional Center Building Automation System**

Funding Year: 2013
Cost: \$60,000 (total project is \$120,000)
Completion: 2014
Description: Install a Building Automation System to control air handling equipment.
Impact: No impact to other budgets.
Justification: Improved efficiency in control of room temperatures.

- **Juvenile Detention Air Handling Unit and Building Automation System**

Funding Year: 2013
Cost: \$48,000 (total project is \$373,200)
Completion: 2014
Description: Heating and cooling units are both running at all times and need to be reworked to achieve greater efficiency. The addition of a Building Automation System to this building is also included in the project total.
Impact: Annual savings to Facilities Department budget of \$1,000.
Justification: Heating or cooling will only run as needed for improved utility efficiency.

- **JCN Electronics**

Funding Year: 2013
Cost: \$200,000
Completion: 2013
Description: Electronics to connect fiber optics cabling to the JCN network.
Impact: Annual cost of \$40,000.
Justification: Needed to reduce network outages due to cable cuts and other losses in connectivity.

- **Engineering Building**

Funding Year: 2013
Cost: \$165,000
Completion: 2013
Description: Replacement of existing siding, doors, and windows at the Engineering Building.
Impact: No impact to operating budgets.
Justification: Needed to maintain useful life of building.

- **Treasurer's Office Q-matic System**

Funding Year: 2013
Cost: \$60,000
Completion: 2013
Description: System to provide customers with numbers and a monitor to guide them where to go and keep them updated on wait times.
Impact: No impact to other budgets.
Justification: Provides improved customer service at the Public Service Center.

Capital Projects 2013 – 2017 (cont.)

- **Precinct Atlas**

Funding Year: 2014
Cost: \$29,000 (total project is \$71,677)
Completion: 2014
Description: Purchase of laptop computers and related equipment for use with software provided by the State for use as a polling place management system.
Impact: No impact to other budgets.
Justification: This system will ensure that correct procedures are followed at polling places and that paperwork is completed accurately.

- **Squaw Creek Park Maintenance Shop**

Funding Year: 2014
Cost: \$531,000 (total project is \$591,000)
Completion: 2014
Description: Construction of a maintenance facility to replace existing shop built over 40 years ago.
Impact: Operating costs in Conservation Department's budget will decrease \$4,200 by replacing the old shop at the fairgrounds, maintenance will increase \$500 and utilities will increase \$2,000, for a net annual savings of \$1,700.
Justification: The existing shop is inadequate for the staff assigned to that location and the heated portion is not energy efficient and the overall condition is poor.

- **Morgan Creek Park Maintenance Shop**

Funding Year: 2014
Cost: \$60,000 (total project is \$591,000)
Completion: 2014
Description: Construction of a maintenance facility to replace existing shop built over 50 years ago.
Impact: Operating costs in the Conservation Department's budget will not increase.
Justification: The existing shop is inadequate for the staff assigned to that location and the heated portion is not energy efficient and the overall condition is poor.

- **Courthouse Tuckpointing**

Funding Year: 2014
Cost: \$182,000 (total project is \$275,000)
Completion: 2014
Description: Mortar joints in building and courtyard show deterioration and need to be repaired to prevent moisture damage to structure.
Impact: No impact to other budgets.
Justification: Severe damage to the structure would result with each freeze and thaw cycle.

Capital Projects 2013 – 2017 (cont.)

- **Fillmore Building Carpet Replacement**

Funding Year: 2014
Cost: \$93,500
Completion: 2014
Description: Remove old carpet and asbestos tile and replace with new carpeting. Replacement of the hallway and multipurpose room cost is \$49,500 and office area and hallway outside of gym is \$44,000.
Impact: No impact to other budgets.
Justification: Existing carpeting is worn and is past the end of useful life.

- **Correctional Center Building Automation System**

Funding Year: 2014
Cost: \$60,000 (total project is \$120,000)
Completion: 2014
Description: Install a Building Automation System to control all air handling equipment.
Impact: No impact to other budgets.
Justification: Improved efficiency in control of room temperatures.

- **Juvenile Detention Center Carpet Replacement**

Funding Year: 2014
Cost: \$45,000
Completion: 2014
Description: Remove old carpet and asbestos tile and replace with new carpeting.
Impact: No impact to other budgets.
Justification: Existing carpeting is worn and is past the end of useful life.

- **LIFTS Overhead Door Installation**

Funding Year: 2014
Cost: \$30,000
Completion: 2014
Description: Construct new opening with commercial overhead door and opener.
Impact: No impact to other budgets.
Justification: Repairs will maintain lot and prevent complete replacement.

- **LIFTS Parking Lot Lighting Replacement**

Funding Year: 2014
Cost: \$11,000
Completion: 2014
Description: Replace old ballast and bulb lighting with energy efficient LED lighting.
Impact: Savings of \$1,000 annually to the Facilities budget.
Justification: Repairs and replacements of existing lighting are not efficient.

Capital Projects 2013 – 2017 (cont.)

- **Public Health Building Automation System**

Funding Year: 2014
Cost: \$36,000
Completion: 2014
Description: Install a Building Automation System to control all air handling equipment.
Impact: No impact to other budgets.
Justification: Improved efficiency in controlling room temperatures.

- **Public Health Building Replace Lab Flooring**

Funding Year: 2014
Cost: \$20,000
Completion: 2014
Description: Remove and replace tile floor in laboratory area.
Impact: No impact to other budgets.
Justification: Cracked and loose tiles are a safety concern.

- **Sheriff's Office Carpet Replacement**

Funding Year: 2014
Cost: \$45,000
Completion: 2014
Description: Remove old carpet and replace with new carpeting.
Impact: No impact to other budgets.
Justification: Existing carpeting is worn from remodeling done after the flood.

- **Public Health Graphite Furnace Replacement**

Funding Year: 2014
Cost: \$52,000
Completion: 2014
Description: Replace current instrument used to analyze blood for lead content. It is used heavily in the laboratory for childhood lead testing and generates annual revenue of \$118,000.
Impact: No impact to other budgets (revenue is in existing operating budget).
Justification: Replacement is necessary for existing programs and revenue.

- **Morgan Creek Park Maintenance Shop**

Funding Year: 2015
Cost: \$531,000 (total project is \$591,000)
Completion: 2015
Description: Construction of a maintenance facility to replace existing shop built over 50 years ago.
Impact: Operating costs in the Conservation Department's budget will not increase.
Justification: The existing shop is inadequate for the staff assigned to that location and the heated portion is not energy efficient.

Capital Projects 2013 – 2017 (cont.)

- **Pinicon Ridge Park Maintenance Shop**

Funding Year: 2015
Cost: \$60,000 (total project is \$591,000)
Completion: 2016
Description: Construction of a maintenance facility to replace existing shop built over 50 years ago.
Impact: Operating costs in the Conservation Department's budget will not increase.
Justification: The existing shop is inadequate for the staff assigned to that location and the heated portion is not energy efficient.

- **Fillmore Gym Floor Replacement**

Funding Year: 2015
Cost: \$29,000
Completion: 2015
Description: Remove asbestos flooring and replace with new tile.
Impact: No impact to other budgets.
Justification: Asbestos tile have been coming loose and breaking, causing safety and health concerns.

- **Fillmore Parking Lot Repair**

Funding Year: 2015
Cost: \$60,500
Completion: 2015
Description: Remove and replace cracked or heaved areas of asphalt in parking lot.
Impact: No impact to other budgets.
Justification: Repairs will maintain lot and prevent complete replacement.

- **Correctional Center Parking Lot Lighting Replacement**

Funding Year: 2015
Cost: \$13,300
Completion: 2015
Description: Replace old ballast and bulb lighting with energy efficient LED lighting.
Impact: Savings of \$1,000 annually to the Facilities budget.
Justification: Repairs and replacements of existing lighting are not efficient.

- **Sheriff's Office Parking Lot Repair**

Funding Year: 2015
Cost: \$22,000
Completion: 2015
Description: Remove and replace cracked or heaved areas of asphalt in parking lot.
Impact: No impact to other budgets.
Justification: Repairs will maintain lot and prevent complete replacement.

Capital Projects 2013 – 2017 (cont.)

- **Juvenile Detention Air Handling Unit and Building Automation System**

Funding Year: 2015
Cost: \$325,200 (total project is \$373,200)
Completion: 2015
Description: Heating and cooling units are both running at all times and need to be reworked to achieve greater efficiency. The addition of a Building Automation System to this building is also included in the project total.
Impact: Annual savings to Facilities Department budget of \$1,000.
Justification: Heating or cooling will only run as needed for improved utility efficiency.

- **Juvenile Detention Sidewalks**

Funding Year: 2015
Cost: \$54,000
Completion: 2015
Description: Replace damaged concrete sidewalks at north entrance and south recreational area.
Impact: No impact to other budgets.
Justification: Sidewalks have deteriorated beyond repair.

- **LIFTS Building Automation System**

Funding Year: 2015
Cost: \$30,000
Completion: 2015
Description: Install a Building Automation System to control all air handling equipment.
Impact: No impact to other budgets.
Justification: Improved efficiency in controlling room temperatures.

- **Public Health Carpet Replacement**

Funding Year: 2015
Cost: \$22,000
Completion: 2015
Description: Remove old carpet and replace with new carpeting.
Impact: No impact to other budgets.
Justification: Existing carpeting is past its useful life.

- **Pinicon Ridge Park Maintenance Shop**

Funding Year: 2016
Cost: \$531,000 (total project is \$591,000)
Completion: 2016
Description: Construction of a maintenance facility to replace existing shop built over 40 years ago.
Impact: Operating costs in the Conservation Department's budget will decrease by \$750 annually.
Justification: The existing shop is inadequate for the staff assigned to that location and the heated portion is not energy efficient.

Capital Projects 2013 – 2017 (cont.)

- **Voting Equipment Replacement**

Funding Year: 2016
Cost: \$600,000 (total project is \$1,200,000)
Completion: 2017
Description: Replace voting equipment when current equipment becomes obsolete and can no longer be supported. Parts and service are available, but in the future, replacement will become necessary.
Impact: No impact to other budgets.
Justification: Voting machines currently in use were purchased in 2008 and replacement will become necessary in the future.

- **Voting Equipment Replacement**

Funding Year: 2017
Cost: \$600,000 (total project is \$1,200,000)
Completion: 2017
Description: Replace voting equipment when current equipment becomes obsolete and can no longer be supported. Parts and service are available, but in the future, replacement will become necessary.
Impact: No impact to other budgets.
Justification: Voting machines currently in use were purchased in 2008 and replacement will become necessary in the future.

Capital Projects Operating Impact

The following tables summarize the annual net cost through fiscal year 2022 of the projects included in the CIP that have an impact on the operating budget. Some projects may be cost negative, either due to increased revenues or decreases in annual operating costs, while others will require increases in annual budgets as identified in the previous pages for each project. None of the projects included in the annual CIP have additional staffing requirements. Operational cost increases of 5% are applied in fiscal year 2017.

	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>
Project Summary:									
Squaw Creek Shop	\$ (1,700)	\$ (1,700)	\$ (1,700)	\$ (1,785)	\$ (1,785)	\$ (1,785)	\$ (1,785)	\$ (1,785)	\$ (1,785)
Correction Center BAS	(2,000)	(2,000)	(2,000)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)
JCN Electronics	40,000	40,000	40,000	42,000	42,000	42,000	42,000	42,000	42,000
LIFTS Lighting	(744)	(744)	(744)	(781)	(781)	(781)	(781)	(781)	(781)
Public Health BAS	(2,000)	(2,000)	(2,000)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)
Correction Center Lighting	-	(744)	(744)	(781)	(781)	(781)	(781)	(781)	(781)
Juvenile Detention BAS	-	(2,000)	(2,000)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)
LIFTS BAS	-	(2,000)	(2,000)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)
Pinicon Ridge Shop	-	-	(750)	(788)	(788)	(788)	(788)	(788)	(788)
Annual Impact:	<u>\$ 33,556</u>	<u>\$ 33,556</u>	<u>\$ 33,556</u>	<u>\$ 35,234</u>	<u>\$ 35,234</u>	<u>\$ 35,234</u>	<u>\$ 35,234</u>	<u>\$ 35,234</u>	<u>\$ 35,234</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 – 16 items qualify for essential county purposes including voting machines; geographical computer database systems (GIS); capital projects for the construction, reconstruction, improvement, repair or equipping of bridges, roads, and culverts if such projects assist in economic development; and construction or improvements to county buildings, with the limitation of \$1,500,000 for counties having a population of more than 200,000. The bond issuance need not be submitted to a vote of the people
 2. General County Purposes – most other types of activities are general county purposes, and subject to a 60% approval at a public referendum
 3. Disaster Recovery Bonds – remediation, restoration, repair, replacement, and improvement of property, equipment, and public facilities damaged by a disaster. Subject to a reverse referendum for any bond issuance greater than or equal to \$3,000,000.
- 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, 2012 totals \$20,730,000. The bonds have interest rates ranging from 0.80% to 5.75% and mature in varying amounts ranging from \$640,000 to \$895,000. 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 \$7,650,000 Joint Communication bonds issued in October of 2011. 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, 2012, the general obligation debt is well below the legal debt limit of \$794,264,113 as calculated below:

2011 Actual Valuation on Property	\$15,422,154,437
Plus: Tax Incremental Financing Increment	484,489,719
Less: Military Exemption	<u>21,361,894</u>
Actual Value for Debt Limit Calculation	15,885,282,262
Multiply by 5%	<u>0.05</u>
Debt Limit	794,264,113
Less: Outstanding General Obligation Debt	<u>20,730,000</u>
Legal Debt Margin	\$ 773,534,113

Summary of Bond Issues

General obligation bonds payable as of July 1, 2012 are comprised of the following:

Issue	Date of Issue	Amount Issued	Interest Rates	Outstanding July 1, 2012
Elections Depot	December 2009	\$ 1,000,000	1.50 – 5.75%	\$ 975,000
Juvenile Courthouse	September 2010	2,995,000	0.80 – 4.90%	2,995,000
Building Improvements	December 2010	10,260,000	0.85 – 5.50%	10,260,000
Joint Communications	October, 2011	7,650,000	1.00 – 2.70%	<u>7,140,000</u>
Total				\$20,730,000

Summary of Net Bonded Debt Indicators

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

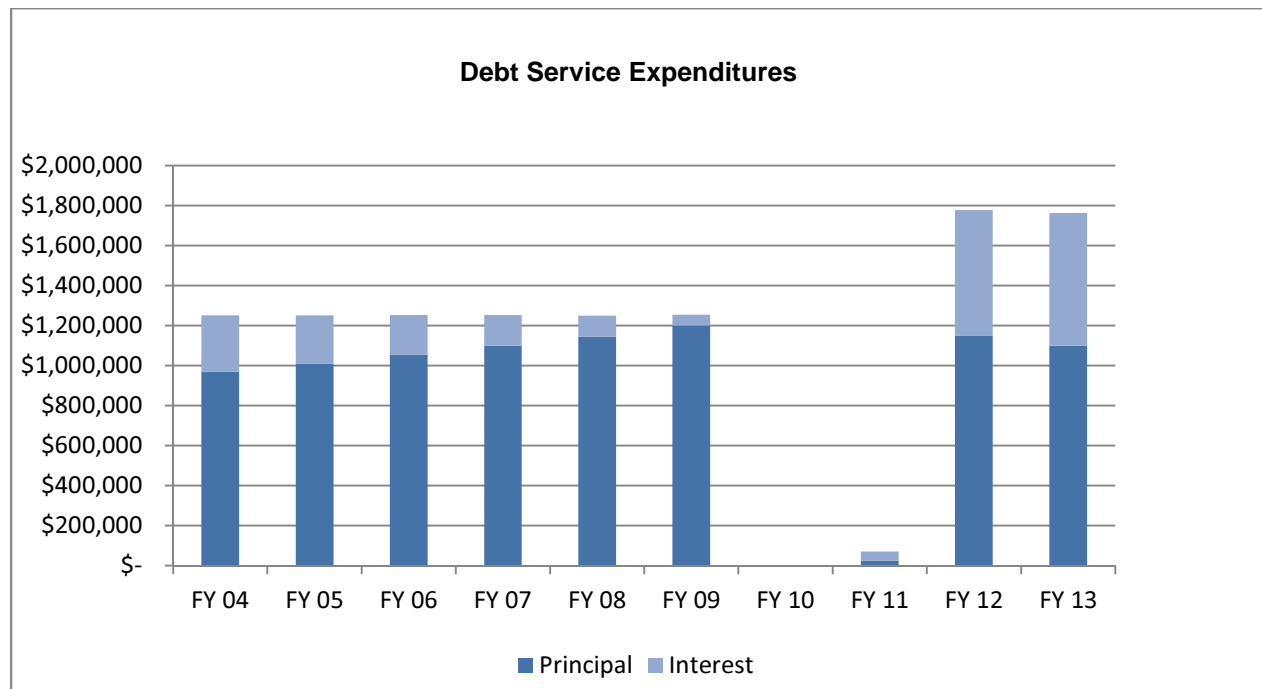
Fiscal Year	Net Bonded Debt	Ratio of Net Bonded Debt to Actual Taxable Value	Per Capita
FY 04	\$5,482,593	.05%	\$27.54
FY 05	4,473,839	.04	22.36
FY 06	3,427,172	.03	16.98
FY 07	2,327,856	.02	11.40
FY 08	1,197,327	.01	5.73
FY 09	8	.00	0.00
FY 10	997,287	.01	4.72
FY 11	14,227,015	.10	66.73
FY 12	20,729,230	.14	96.63
FY 13	19,628,892	.13	90.83

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 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
FY 09	1,200,000	54,000	1,254,000
FY 10	0	0	0
FY 11	25,000	45,615	70,615
FY 12	1,150,000	628,226	1,778,226
FY 13	1,100,000	663,423	1,763,423

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:



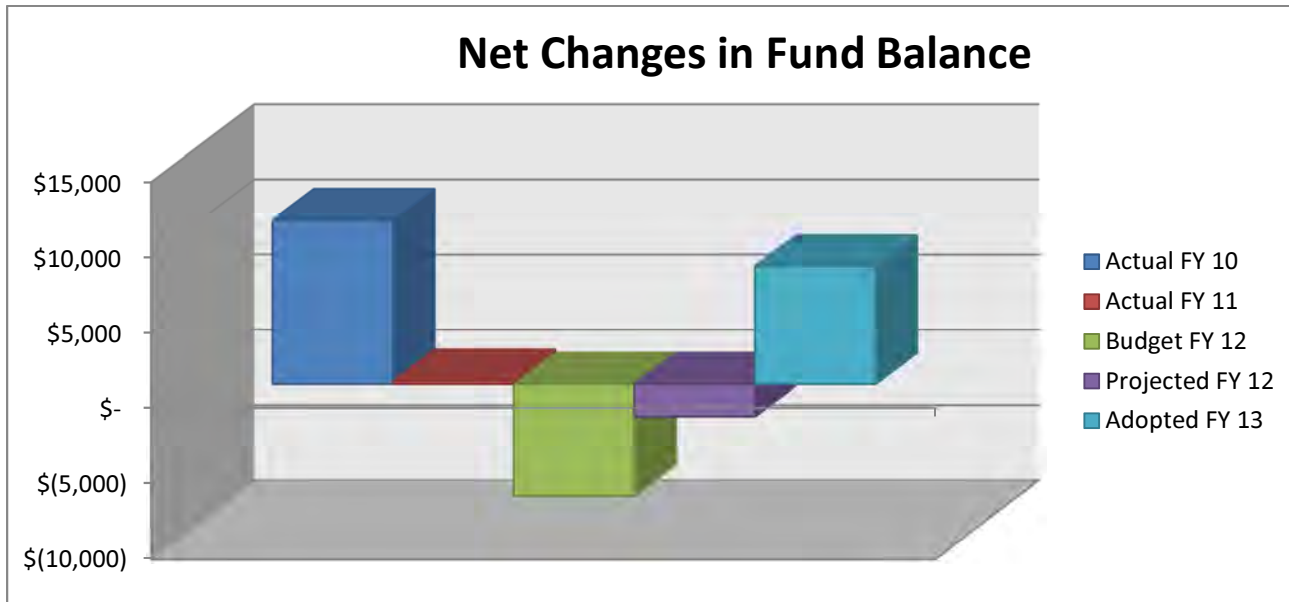
Debt Service Fund Statement

	Actual FY 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
Revenues/Sources					
Taxes Levied on Property	\$ -	\$ 67,352	\$ 937,314	\$ 937,314	\$ 1,510,738
Less: Uncollected Delinquent Taxes	-	-	2,941	2,941	4,712
Less: Credits to Taxpayers	-	1,493	29,960	29,960	64,201
Net Current Property Tax	-	65,859	904,413	904,413	1,441,825
Delinquent Property Taxes Collected	-	153	2,000	3,700	4,200
Penalties & Interest on Taxes	-	-	-	-	-
Other County Taxes	-	3,293	44,077	23,565	73,637
Intergovernmental	-	108,547	218,089	244,424	251,258
Licenses & Permits	-	-	-	-	-
Charges for Services	-	-	-	-	-
Use of Money & Property	2,673	-	-	-	-
Miscellaneous	-	-	-	-	-
Subtotal Revenues	2,673	177,852	1,168,579	1,176,102	1,770,920
Other Financing Sources:					
General Long-Term Debt Proceeds	-	155,803	-	-	-
Operating Transfers In	8,248	-	-	600,000	-
Proceeds of Capital Asset Sales	-	-	-	-	-
Beginning Fund Balance	(8,248)	2,673	88,283	2,894	770
Total Available Resources	<u>\$ 2,673</u>	<u>\$ 336,328</u>	<u>\$ 1,256,862</u>	<u>\$ 1,778,996</u>	<u>\$ 1,771,690</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	-	333,434	1,175,968	1,778,226	1,763,423
Capital Projects	-	-	-	-	-
Subtotal Expenditures	-	333,434	1,175,968	1,778,226	1,763,423
Other Financing Uses:					
Operating Transfers Out	-	-	-	-	-
Ending Fund Balance	2,673	2,894	80,894	770	8,267
Total Uses and Fund Balance	<u>\$ 2,673</u>	<u>\$ 336,328</u>	<u>\$ 1,256,862</u>	<u>\$ 1,778,996</u>	<u>\$ 1,771,690</u>

Fund Balance Analysis

Debt Service Fund

	Actual FY 10	Actual FY 11	Budget FY 12	Projected FY 12	Adopted FY 13
Beginning Fund Balance	\$ (8,248)	\$ 2,673	\$ 88,283	\$ 2,894	\$ 770
Ending Fund Balance	<u>2,673</u>	<u>2,894</u>	<u>80,894</u>	<u>770</u>	<u>8,627</u>
Net Fund Balance Increase/(Decrease)	<u>\$ 10,921</u>	<u>\$ 221</u>	<u>\$ (7,389)</u>	<u>\$ (2,124)</u>	<u>\$ 7,857</u>



The increase budgeted in fiscal 2013 is due to an adjustment for actual collections in the previous year, the same reason for the decrease in fiscal 2012. After issuing debt with capitalized interest to avoid any payment prior to fiscal 2012, interest income was received in fiscal year 2011 from the Build America Bonds program. Fiscal year 2011 ending fund balance was nearly the same as beginning fund balance, with no debt service payments in that fiscal year. The actual ending fund balance increase of \$11,000 in fiscal year 2010 was a result of an operating transfer from the general fund to offset the negative fund balance resulting from prior year actual tax collections. Fund balance changes are normally a result of property tax collections, losses on state credits and replacements, and delinquent tax collections.

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.

Attorney

Department: Attorney

Key Issues Impacting the Department:

The Criminal Division is responsible for the prosecution of criminal cases in Linn County. The Criminal Division employs 24.5-one Linn County Attorney, eleven Assistant Linn County Attorneys and 12.5 support staff. The Criminal Division is divided into five divisions: the Felony Division, the Indictable Misdemeanor Division, the Simple Misdemeanor Division, the Victim/Witness Division and the Investigation Division.

The Victim/Witness Division employs three full time employees. There are two Victim/Witness Coordinators and one support staff. The duties of this division require the Coordinators of the County Attorney's Victim Witness Assistance Program to fulfill the County Attorneys obligations to victims of crime as outlines in Chapter 915 of the Iowa Code. This includes, but is not limited to, victim registration and notification, filing of victim impact statements and pecuniary damage statements, and advocacy for the victim with the criminal justice system.

The Investigations Division is comprised of one Investigator. The Investigator conducts investigations both criminal and civil nature at County Attorney's request, locates and interviews victims and witnesses, gathers restitution information, serves subpoenas and other court related documents, and assists attorneys in trial preparation.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$135,753	\$217,254	\$216,181	\$236,576
Charges for Services	52,370	15,828	17,925	16,040
Total Revenues	\$188,123	\$233,082	\$234,106	\$252,616
Expenditures/Uses				
Personal Services	\$3,083,800	\$3,161,650	\$3,291,591	\$3,412,723
Operating Expenditures	165,364	119,037	126,371	107,571
Total Expenditures	\$3,249,164	\$3,280,687	\$3,417,962	\$3,520,294

	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Deputies	1.00	1.00	1.00	1.00
Bargaining Unit	14.00	14.00	14.00	14.00
Part Time	.30	0.00	0.00	0.00
Management & Confidential	2.00	2.00	2.00	2.00
Non-Bargaining Unit	20.00	20.00	20.00	20.00
Total Full - Time Equivalents	38.30	38.00	38.00	38.00

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 division. Prosecution of felony cases filed in Linn County is part of the criminal division.

Organizational Strategic Goal: The organizational goal is to fairly promote public safety and the administration of justice by enforcing State and local laws.

Performance Objectives:

1. To fairly and effectively prosecute criminal charges referred to the Linn County Attorney's Office by law enforcement agencies.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of attorneys (including County Attorney)	4.75	4.75	4.75	4.75
Output:				
1. Number of felony cases filed	973	831	848	848
2. Additional charges filed within a felony case	735	1,201	1,275	1,275
3. Number of charges filed in felony cases opened	1,708	2,032	2,123	2,123
4. Number of fugitive information cases filed	68	74	80	80
5. Number of search warrants filed	309	383	450	450
6. Total felony filings	2,085	2,499	2,653	2,653
Total Jury Trials	11	12	12	12
Total Bench Trials	4	1	1	1
Outcome:				
1. Percentage change in felony cases filed	1%	(14%)	2%	2%
2. Percentage change in total charges filed in felony cases	1%	19%	5%	5%
3. Percentage change in fugitive information cases filed	(6%)	9%	8%	8%
4. Percentage change in number of search warrants filed	(22%)	24%	18%	18%
Efficiency:				
1. Average caseload per attorney	205	175	179	179

Explanatory Data: Total felony division filings is computed by adding the felony cases filed, number of fugitive information cases filed and number of search warrants filed.

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: The organizational goal is to fairly promote public safety and the administration of justice by enforcing State and local laws.

Performance Objectives:

1. To prosecute misdemeanor cases filed in Linn County

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of Indictable Attorneys	6	6	6	6
2. Number of Simple Misdemeanor Attorneys	2	2	2	2
Output:				
1. Indictable Misdemeanors				
a. Number of indictable misdemeanor cases filed	3,920	3,650	3,723	3,723
b. Number of additional counts in indictable misdemeanor cases	1,202	4,693	5,000	5,000
c. Total indictable misdemeanor charges filed	5,122	8,343	8,723	8,723
Total Jury Trials	11	5	10	10
Total Bench Trials	2	10	10	10
2. Simple Misdemeanor Cases				
a. Number of simple misdemeanor cases filed	3,556	3,605	3,677	3,677
b. Number of additional counts in simple misdemeanor cases	5,352	5,452	5,552	5,552
c. Number of non-scheduled/scheduled violations	587	547	525	525
d. Total simple misdemeanor charges filed	4,595	5,999	6,047	6,047
3. Total Number of Misdemeanor cases filed*	8,063	7,802	7,925	7,925
Total Jury Trials	4	3	3	3
Total Bench Trials	438	403	405	405
Outcome:				
1. Percentage change in caseload per year - indictable misdemeanors	(2%)	(7%)	2%	2%
2. Percentage change in caseload per year - simple misdemeanors	(12%)	1%	2%	2%
Efficiency:				
1. Average indictable misdemeanor caseload per attorney	653	608	621	621
2. Average simple misdemeanor caseload per attorney	2,072	2,076	2,101	2,101

Explanatory Data: Non-Scheduled and Scheduled violations are, for the most part, traffic violations written under the State Code. The numbers stated above represent only those cases filed wherein the defendant pleads Not Guilty at the time of his/.her Initial Appearances.

* Represents total of 1(a) + 2(a) + 2(c)

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 pertaining to juveniles. 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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of attorneys	4	4	4	4
Output:				
1. Total number of cases*	833	790	815	815
2. Number of CINA cases	345	235	239	239
3. Number of Delinquency Petitions filed in Juvenile Court	278	428	445	445
4. Number of Delinquencies with Motion to Waive Jurisdiction	92	103	100	100
5. Number of Delinquencies waived by the Court	67	84	95	95
6. Number of Termination of Parental Rights Petitions filed	118	127	131	131
Outcome:				
1. Percentage change in total number of cases per year	11%	(5%)	3%	0%
2. Percentage change in CINA cases	57%	(32%)	2%	2%
3. Percentage change in Delinquencies	(22%)	54%	4%	4%
4. Percentage change in Delinquency w/Waivers	42%	12%	---	---
5. Percentage change in TPR	(7.46%)	8%	3%	3%
Efficiency:				
1. Caseload per attorney	208	198	204	204

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. The juvenile division has a total of five employees including four assistant attorneys and one support staff.

* Does not include the number of Delinquencies waived by the Court

Department: Attorney

Program: Civil Division

Program Description: To provide legal assistance to all Linn County offices, defend against legal actions against Linn County, defend post-conviction relief actions, and initiates forfeiture proceedings.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. To provide legal assistance to County departments

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of attorneys	3	3	3	3
Output:				
1. Total number of cases	211	198	216	216
2. Total number of Forfeiture cases	71	79	87	87
3. Total number of Post-Conviction Relief cases	32	21	20	20
4. Total number of Civil Infraction cases	7	10	10	10
5. Total number of Litigation cases	7	5	7	7
6. Total number of Worker's Compensation cases	2	3	3	3
7. Total Guardianship/Conservatorship filings	2	3	3	3
8. Total Bankruptcy cases	22	13	15	15
9. Arbitration/Civil Service/Mediation cases	3	2	3	3
10. Total Seized Property cases	65	62	68	68
Outcome:				
1. Percentage change in total number of cases per year	20%	(6%)	10%	10%

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 also prosecution of violations of county ordinances. There are a total of four employees in the civil division including three assistant attorneys and one legal assistant.

Auditor

Department: Auditor

Key Issues Impacting the Department:

This year we have started the process of merging Payroll and Accounts Payable personnel into one area, called Accounting. By cross training we will continue to improve customer service and inject fresh ideas into each work flow. A future project will be to have employee information, (pay stubs, flexible benefits, W-2's, etc) available to them in a secure on-line format. This will reduce paper flow and allow easier and timely access to their information.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$224,486	\$75,264	\$17,000	\$3,500
Licenses & Permits	6,598	7,220	5,050	5,050
Charges for Services	4,654	9,379	3,200	1,500
Miscellaneous	13,953	10,202	6,500	6,500
Total Revenues	\$249,691	\$102,065	\$31,750	\$16,550
Expenditures/Uses				
Personal Services	\$1,458,027	\$1,520,455	\$1,675,632	\$1,676,534
Operating Expenditures	555,897	644,464	739,901	537,840
Capital Outlay	1,993	765	0	3,000
Total Expenditures	\$2,015,917	\$2,165,684	\$2,415,533	\$2,217,374

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Deputies	3.00	3.00	3.00	3.00
Bargaining Unit	11.00	11.00	11.00	11.00
Part Time	.80	1.00	.60	.60
Management & Confidential	2.00	2.00	2.00	2.00
Total Full - Time Equivalents	17.80	18.00	17.60	17.60

Department: Auditor

Program: Accounts Payable/Receivable

Program Description: Accurate and timely processing of claims associated with purchasing, employee travel, procurement cards, and employee benefit programs per County and Auditor policies.

Organizational Strategic Goal: Excel in Customer Satisfaction

Performance Objectives:

1. Zero errors in the processing of claims, warrants, and receipts.
2. Continually seek solutions to reduce the costs of providing accounts payable services.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of warrants prepared	25,876	23,702	22,750	22,250
2. Number of payments sent electronically	0	595	1,250	1,750
3. Costs associated with processing claims	\$165,807	\$174,194	\$186,231	\$194,685
Output:				
1. Number of warrants re-written annually	18	21	19	20
2. Number of transactions processed annually	105,663	106,850	108,850	109,250
3. Number of departments entering claims	14	25	33	35
Outcome:				
1. Percentage of warrants prepared correctly	Plus 99%	Plus 99%	Plus 99%	Plus 99%
Efficiency:				
1. Cost per claim processed	\$1.57	\$1.63	\$1.71	\$1.78

Department: Auditor

Program: Payroll

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

Organizational Strategic Goal: Excel in Customer Satisfaction

Performance Objectives:

1. Continually seek solutions to reduce the costs of providing payroll services.
2. Provide self-serve payroll services to employees to improve accuracy of payroll records.
3. Zero errors processing employee payroll.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Annual payroll processing cost	\$140,027	\$159,523	\$146,488	\$149,117
Output:				
1. Number of payroll units issued annually	28,565	28,804	28,645	28,750
Outcome:				
1. Percentage of employees utilizing direct deposit	78%	79%	85%	88%
2. Total annual cost savings due to direct deposit	\$10,031	\$10,345	\$10,722	\$11,500
Efficiency:				
1. Average cost per payroll unit issued	\$4.90	\$5.54	\$5.11	\$5.19

Program Description: Maintain voter registration system, administer absentee ballot programs, conduct all statutory and special elections, maintain precinct maps, and provide information on upcoming elections and voting locations.

Organizational Strategic Goal: Excel in customer satisfaction

Performance Objectives:

1. Capture, trend, and report election costs
2. Efficiently process voter registrations
3. Process voter records with minimal errors
4. Demonstrate transparency and accountability in the elections process
5. Increase voter turnout and/or reduce the cost of elections to reduce the cost per vote

<i>Performance Indicators</i>	<i>Actual 2010</i>	<i>Actual 2011</i>	<i>Projected 2012</i>	<i>Adopted 2013</i>
Input:				
1. Number of new registrations to the County	4,763	6,664	6,000	10,000
2. Cost of Cedar Rapids city election	\$69,359	N/A	\$77,019*	N/A
3. Cost of county general election	N/A	\$345,922	N/A	\$450,000
4. Number of registered voters in Cedar Rapids	87,328	87,930	89,000	90,000
5. Number of registered voters in county	147,158	148,659	151,000	153,000
6. Number of special elections in county	4	3	3	0
7. Number of scheduled elections in county	4	1	3	1
Output:				
1. Number of registration changes	38,517	51,992	44,000	55,000
2. Number of total registration transactions processed	43,280	58,656	50,000	60,000
3. Number of total votes cast in Cedar Rapids election	23,526	N/A	17,594*	N/A
4. Number of total votes cast in general election	N/A	80,632	N/A	120,000
Outcome:				
1. Percent of voter turnout in Cedar Rapids election	27.00%	N/A	19.87%*	N/A
2. Percent of voter turnout in general election	N/A	54.49%	N/A	80.00%
Efficiency:				
1. Cost per vote in Cedar Rapids election	\$2.95	N/A	\$4.38*	N/A
2. Cost per vote in County general election	N/A	\$4.29	N/A	\$3.75

* Actual

Department: Auditor

Program: GIS

Program Description: Geographic Information System (GIS) is a division of the Auditor's office. The purpose of the GIS division to create, manage, and maintain a sophisticated computer mapping system and maintain all property transaction records. As the system matures, the GIS division also provides services and outreach to assist with data availability and access using various means of technology.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. To efficiently maintain parcel maps and property records data.
2. To provide GIS data & services to jurisdictions including smaller cities and school districts and the community.

<i>Performance Indicators</i>	<i>Actual 2010</i>	<i>Actual 2011</i>	<i>Projected 2012</i>	<i>Adopted 2013</i>
Input:				
1. Annual salary cost for GPN database maintenance	\$225,790	\$208,780	\$217,450	\$262,700
2. Annual cost to supply Web GIS applications and data	N/A	\$46,576	\$30,000	\$28,000
Output:				
1. Number of property records updated	9,200*	9,137	10,053	9,500
2. Averaged number of distinct Web GIS visits (annual)	N/A	78,000	80,000	90,000
3. Number of Page Views on Web GIS (annual)	N/A	93,600	102,000	125,000
<i>*2010 parcel records maintenance estimated based upon best available resources and records</i>				
Outcome:				
1. Percentage of GIS staff time used for GPN database maintenance **	85%	65%	65%	75%
2. Percentage of time spent by GIS Analyst with developmental and ongoing application management	N/A	25%	25%	30%
<i>**percentage of time only includes the staff assigned to these duties, not the entire division.</i>				
Efficiency:				
1. Average salary for GPN data maintenance per record	\$24.54	\$22.85	\$21.63	\$27.65
2. Average cost per web session to supply web services	N/A	\$0.60	\$0.38	\$0.22

Explanatory Data: The above data takes a look at two aspects of the Linn County GIS program. Property records management is a very large and primary focus for this division. Therefore, measuring the maintenance of the ownership data used to collect and efficiently distribute property taxes tends to be a focus point. Linn County contains over 100,000 distinct properties and with nearly 10% of them being updated or modified annually, there is a continual challenge to efficiently maintain this information. The addition of a GIS Technician in 2010 has allowed for the GIS Analyst to spend less time with record management and more time with web services allowing for increase productivity and a better service to our customer. In 2013, there will be an increase in cost primarily due the implementation of a new system and added responsibilities. Another service of the GIS division is that of providing our community with current up-to-date information. Based upon web statistics collected over the last couple of years, we have been able to identify over 70,000 unique sessions accessing our online web mapping applications. Considering each web application visit is likely a particular question asked and hopefully answered online, it lends us to believe web services like these are tremendously valuable to offer and focus on in the future. This is beginning to illustrate a very efficient method to serve the public that reduces cost for Linn County as well as the public needing the service.

Board of Supervisors

Department: Board of Supervisors

Key Issues Impacting the Department:

The Linn County Board of Supervisors is a five member board elected by districts. The key issue for the Board has been recovery from the flood of 2008 for the past four years. Many of the County's buildings were severely damaged or destroyed by the flood. Fiscal year 2013 is the first year that all of the flood recovery projects will be complete. With those projects nearing completion in the current year, the Board is beginning to look at technology improvements and LEAN process innovations. Legislation passed last year by the State of Iowa to redesign the mental health system across the state will also be a priority for the Board of Supervisors in fiscal year 2013.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$4,454,831	\$6,880,404	\$3,234,372	\$170,000
Charges for Services	360,868	359,482	343,600	351,000
Use of Money & Property	238,698	340,226	314,020	314,020
Miscellaneous	156,661	442,712	149,250	87,200
Total Revenues	\$5,211,058	\$8,022,824	\$4,041,242	\$922,220
Expenditures/Uses				
Personal Services	\$803,730	\$834,293	\$996,073	\$1,016,827
Operating Expenditures	6,542,040	\$10,293,200	6,514,813	3,529,983
Capital Outlay	0			
Total Expenditures	\$7,345,770	\$11,127,493	\$7,510,886	\$4,546,810

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	5.00	5.00	5.00	5.00
Bargaining Unit	1.00	0.00	0.00	0.00
Part Time	.13	.88	.75	.75
Management & Confidential	4.00	4.00	4.50	4.50
Total Full - Time Equivalents	10.13	9.88	10.25	10.25

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: Be Fiscally Responsible

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Taxes levied countywide	\$47,114,053	\$52,299,618	\$58,769,986	\$57,888,269
2. Total expenditures – budgetary basis	119,309,479	142,712,739	129,726,659	119,210,750
3. General fund expenditures – budgetary basis	66,195,331	68,656,377	64,097,446	62,888,254
4. Net bonded debt	997,287	14,227,015	20,729,230	19,628,892
Output:				
1. Number of residents	211,217	213,207	214,527	216,114
2. General fund unreserved fund balance	\$11,881,357	\$15,381,286	\$15,095,434	\$15,722,064
3. Taxable property value (in thousands)	8,064,081	8,368,454	8,862,715	9,149,441
Outcome:				
1. Percentage of unreserved general fund balance	17.9%	22.4%	23.6%	25.0%
2. Current bond rating - Moody's Investor Services	Aaa	Aaa	Aaa	Aaa
Efficiency:				
1. Taxes levied per resident	\$223.06	\$245.30	\$273.95	\$267.86
2. Ratio of net bonded debt to assessed value	.01%	.10%	.14%	.13%
3. Per capita net bonded debt	\$4.72	\$66.73	\$96.63	\$90.83

Explanatory Data: While taxes levied per person have increased, actual property taxes paid by homeowners have not increased to the same extent due to the state rollback on residential property (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

Key Issues Impacting the Department:

CSRU will become a unit of the State of Iowa and will no longer be a County department in fiscal year 2013.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$1,520,528	\$1,688,004	\$1,624,765	\$0
Total Revenues	\$1,520,528	\$1,688,004	\$1,624,765	\$0
Expenditures/Uses				
Personal Services	\$1,326,781	\$1,377,139	\$1,446,083	\$0
Operating Expenditures	134,822	111,582	125,280	0
Total Expenditures	\$1,461,603	\$1,488,721	\$1,571,363	\$0

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Bargaining Unit	21.00	21.00	21.00	0.00
Management & Confidential	1.00	1.00	1.00	0.00
Total Full - Time Equivalent	22.00	22.00	22.00	0.00

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 73% 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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of FTEs	22	22	22	22
2. Program expenditures	\$1,461,603	\$1,488,721	\$1,571,363	\$0
Output:				
1. Monthly number of new orders per FTE	19	20	26	27
2. Monthly number of reviews per FTE	39	40	36	37
3. Monthly cases set up per FTE	173	173	153	155
4. Customer service referrals responded to within 48 hrs.	99%	99%	99%	99%
5. Total support collected	\$22,019,000	\$22,020,000	\$24,000,000	\$24,000,000
Outcome:				
1. Percentage of court orders obtained	86%	86%	86%	86%
2. Percentage of current support collected in month due	73%	73%	74%	75%
Efficiency:				
1. Cost effectiveness ratio	5:1	5:1	5:1	5:1
2. Number of cases per FTE	488	490	500	500

Civil Service

Department: Civil Service

Key Issues Impacting the Department:

The number of applicants/qualified applicants that are applying for new hires versus the cost of advertising is the key issue impacting the department.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Expenditures/Uses				
Personal Services	\$8,331	\$8,642	\$9,063	\$9,321
Operating Expenditures	6,746	6,742	8,350	6,600
Total Expenditures	\$15,077	\$15,384	\$17,413	\$15,921

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Part Time	.30	.30	.30	.30
Total Full - Time Equivalents	.30	.30	.30	.30

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Civil Service expenditures	\$15,077	\$15,384	\$13,879	\$15,694
2. Number of applicants	90	137	75	135
Output:				
1. Number of written test administered	34	26	15	26
2. Number of psychological evaluations performed	9	7	8	4
3. Number of applicants hired	9	7	8	4
Outcome:				
1. Percentage of qualified applicants hired	10.0%	5.1%	10.7%	3.0%
Efficiency:				
1. Average cost per applicant hired	\$1,675	\$2,198	\$1,735	\$3,924

Department: Conservation

Key Issues Impacting the Department:

- The Board of Supervisors provided \$250,000 that represented the third year of funding for the Conservation Board's Strategic Investment Plan for improving county parks, trails and open spaces.
- The Conservation Department completed a new playground at Wakema Park in Center Point, Iowa.
- Completed construction of the Eastern Iowa Astronomical Observatory at Palisades-Dows Preserve southwest of Mount Vernon. Major funding for this project came from Vision Iowa and through private contributions raised by the Cedar Amateur Astronomers.
- Acquired 2 ½ miles (approx. 17.25 acres) of Hoover Nature Trail from the Linn County Trails Association.
- Acquired 1.58 acres adjoining the Cedar Valley Nature Trail in Hiawatha, Iowa.
- Accepted a gift of 70 acres of land from the Robert Laker Estate valued at over \$200,000 that is now the county's Blue Creek Natural Area located west of Center Point, Iowa.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Taxes	\$29,211	\$484,835	\$517,707	\$526,843
Intergovernmental	315,799	245,544	56,310	56,000
Charges for Services	514,734	498,981	537,089	560,170
Use of Money & Property	53,860	47,924	48,080	44,400
Miscellaneous	88,256	85,696	174,936	16,750
Total Revenues	\$1,001,860	\$1,362,980	\$1,334,122	\$1,204,163
Expenditures/Uses				
Personal Services	\$2,313,339	\$2,422,151	\$2,501,460	\$2,644,101
Operating Expenditures	764,345	711,925	868,727	764,522
Capital Outlay	456,688	571,397	2,318,095	1,170,143
Total Expenditures	\$3,534,372	\$3,705,473	\$5,688,282	\$4,578,766

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Part Time	9.01	9.01	9.01	9.01
Management & Confidential	7.00	7.00	7.00	7.00
Bargaining Unit	22.00	22.00	24.00	25.00
Total Full - Time Equivalents	39.01	39.01	41.01	42.01

Department: Conservation

Program: Parks & Outdoor Recreation

Program Description: To improve community through people, parks, trails, and open spaces.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Expenditures for outdoor recreation & natural resources	\$3,534,372	\$3,705,477	\$4,296,010	\$4,314,523
2. Person-hours expended for outdoor recreation & natural resources	79,368	80,309	81,000	83,200
Output:				
1. Number of estimated visitors per year	833,000*	796,425*	835,000	850,000
2. Linn County population	211,226	211,226	213,000	215,000
3. Lodge and shelter users	51,246	54,004	55,000	56,000
4. Camper days	56,096	50,721**	55,000	60,000
5. Boat rental users	4,127	3,030***	3,500	4,000
6. Education programs conducted	317	316	320	330
7. Participants attending programs	15,441	13,864	16,000	18,000
8. Acres managed	7,030	7,030	7,051	7,180
9. Economic impact -parks, trails, etc. (Estimated)	\$42,033,180	\$40,187,605	\$42,134,100	\$42,891,000
Outcome:				
1. Percent of park users satisfied with park facilities	99%	99%	99%	99%
2. Percent increase/(decrease) in lodge & shelter	2.7%	5.4%	1.8%	1.8%
3. Percent increase/(decrease) in camper days	(13)%	(9.6)%	8.4%	9.0%
4. Percent increase/(decrease) in boat rental users	4.3%	(26.6)%	15.5%	14.3%
5. Percent increase/(decrease) education attendance	19.6%	(10.2)%	15.4%	12.5%
6. Percent increase/(decrease) in economic impact	8.7%	(4.4)%	4.8%	1.8%
Efficiency:				
1. Annual Cost per park visitor day	\$4.24	\$4.65	\$5.14	\$5.08
2. Daily cost per person for outdoor recreation	\$.045	\$.048	\$.055	\$.055
3. Annual cost per capita for outdoor recreation	\$16.73	\$17.54	\$20.07	\$20.07
4. Annual cost per day per acre managed	\$1.38	\$1.44	\$1.67	\$1.64
5. Economic return on investment (budget)	12x	11x	10x	10x

*Actual mechanical counters & program records – total estimated visitor use is over 1,000,000 annually.

Decrease attributed to flooding, economic downturn, and elimination of the annual camping permit.

** Decrease attributed to flooding, economic downturn, and elimination of the annual camping permit.

*** Decrease attributed to flooding during July & August 2010.

Court Expense

Department: Court Expense

Key Issues Impacting the Department:

Unpredictable costs are the primary issues facing the management of the court expense budget. The primary expenses in this budget category are for law library publications and computerized legal resources. Although the number of legal publications has been greatly reduced to those considered essential by the county attorney and judges, the costs of the remaining publications continue to escalate at a significant rate each year. This rate is unpredictable. The cost increases for the computerized legal resources are more moderate but are often more than allowed by the county budgetary growth rate. In addition, other unpredictable expenses such as attorney fees and court costs for the county are included in this budget category. Moreover, the reduction of the size of the law library to make space available for a new courtroom has required the elimination of the photocopy machine in the law library. Without the photocopy machine there will no longer be any revenue from copying fees.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Charges for Services	\$166	\$666	\$0	\$0
Total Revenues	\$166	\$666	\$0	\$0
Expenditures/Uses				
Operating Expenditures	\$55,281	\$57,053	\$57,521	\$57,449
Total Expenditures	\$55,281	\$57,053	\$57,521	\$57,449

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions	0.00	0.00	0.00	0.00
Total Full - Time Equivalents	0.00	0.00	0.00	0.00

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. County expenditures	\$55,281	\$57,053	\$57,449	\$57,449
Output:				
1. Number of cases filed	53,056	59,293	60,182	60,784
Outcome:				
1. Meet Board of Supervisors budget guidelines	Yes	Yes	Yes	Yes
Efficiency:				
1. Cost per case	\$1.04	\$0.96	\$0.96	\$0.95

Explanatory Data: Court administration is a state of Iowa program with Linn County providing funding for the law library and other minor costs. Court case filings are collected on a calendar year basis.

Engineer

Department: Engineer

Key Issues Impacting the Department:

Secondary Roads faces many challenges due to limitations imposed by resources. Severe winters the past two years will impact the department for several years reacting to salt shortage, equipment damage and type, and reduction in typical winter roadside work, fuel cost and resident concern. Replenishing salt reserves will have a cost in the fall of 2009. Equipment has been used more arduously than a more typical winter and some need for replacement. Maintainers that had major system failure will need to become a new priority. We will have to review the effectiveness of some of our equipment for this task. We have many new seal coated roads that require truck plowing but are designed to a lower standard that makes trucks less capable of snow removal. We may need to explore trucks with underbody blades. The typical winter has allowed crews to prepare for summer construction. The removal of trees and brush and dozing ditches while crops are out of the field will not be possible. There will be funds used to take care of inadequate budget amounts that will not be available for construction rocking. The price of fuel has impacted the budget for several years as the price has outpaced inflation and our predictions. Fuel usage in snow removal is high and the high unit cost will have an impact on the ability to fund fuel for maintenance and construction activity. Concerns caused by this winter may result in more than typical citizen demand for improvements along the secondary road system. It may also result in requests for higher service levels and impact the budget dramatically. Higher service levels would result in either more employees or more overtime for existing employees. Availability for Federal and State funding has an impact upon use of local budget to complete work in a timely way. The Federal government does not have a transportation act in place at this time and the funding in Federal programs does not directly impact county budgeting. Work that is funded by Federal grants for road improvements do have an impact upon maintenance by delaying timely completion of beneficial work. Maintenance costs go up when improvements are delayed.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Taxes	\$262,903	\$4,363,516	\$4,659,359	\$4,741,589
Intergovernmental	6,007,119	5,841,625	5,426,048	5,879,243
Licenses & Permits	36,147	38,593	34,200	34,000
Charges for Services	161,166	160,010	150,725	149,575
Miscellaneous	197,573	213,423	220,127	127,000
Total Revenues	\$6,664,908	\$10,617,167	\$10,490,459	\$10,931,407
Expenditures/Uses				
Personal Services	\$4,711,095	\$4,810,774	\$5,112,545	\$5,169,734
Operating Expenditures	4,834,451	5,057,262	4,861,097	4,192,717
Capital Outlay	1,036,178	5,798,960	6,184,000	6,826,500
Total Expenditures	\$10,581,724	\$15,666,996	\$16,157,642	\$16,188,951

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	56.00	56.00	56.00	56.00
Part Time	1.80	1.80	1.80	1.80
Management & Confidential	12.00	12.00	12.00	12.00
Total Full - Time Equivalents	70.80	70.80	70.80	70.80

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of authorized personnel (Full-time equivalencies)	14.6	14.6	14.6	14.6
2. Number of person-hours expended	30,368	30,368	30,368	30,368
3. Administrative expenditures	\$457,410	\$533,058	\$528,078	\$495,514
4. Engineering expenditures	\$664,995	\$617,617	\$746,121	\$739,590
Output:				
1. Plan sets prepared – miles of paving/grading	8	41	40	40
2. Plan sets prepared – bridges & culverts	9	29	30	30
3. Number of projects administered	20	29	25	25
4. Number of permits issued	994	1,048	1,100	1,100
5. Number of requests for service received	1,555	1,077	1,000	950
Outcome:				
1. Percent of projects awarded within 10% of estimate	50%	31%	50%	50%
2. Percent of projects completed within 5% of contract	80%	97%	90%	90%
Efficiency:				
1. Administrative costs as percentage of total expenditures	4.3%	4.6%	4.7%	4.5%
2. Engineering cost per project for design/construction	\$33,250	\$21,297	\$29,845	\$29,584

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

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Road maintenance costs	\$5,168,336	\$5,453,694	\$5,269,780	\$4,709,232
2. Snow removal costs	\$734,514	\$601,389	\$787,118	\$799,173
3. Road clearing costs	\$708,079	\$710,686	\$772,322	\$789,254
4. Person-hours expended	116,896	116,896	116,896	116,896
5. Number of bridges	260	260	260	260
6. Number of culverts	2,500	2,500	2,500	2,500
Output:				
1. Miles of road maintained – paved	379	380	382	385
2. Miles of road maintained – unpaved	796	795	793	790
3. Miles of snow routes	1,175	1,175	1,175	1,175
4. Miles of roadside	2,350	2,350	2,350	2,350
Outcome:				
1. Percent of roads in “good” or “very good” condition	85%	86%	90%	90%
2. Percent of bridges in “good” or “very good” condition	95%	95%	95%	95%
3. Percent of culverts in “good” or “very good” condition	95%	95%	95%	95%
Efficiency:				
1. Cost per mile maintained	\$5,001	\$5,246	\$5,142	\$4,680
2. Cost per mile – snow plowing, sanding, salting	625	512	670	680
3. Person hours per mile maintained	99	99	99	99

Explanatory Data: Outcome percentages based on County Engineer review. Road review is based upon field viewing and number of miles of road operating within the design life of the most recent upgrade. Bridge review is based upon most recent bridge inspection. Culvert review is based upon field review and inspection during drainage problems.

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

Performance Objectives:

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Road construction expenditures	\$4,836,105	\$6,578,935	\$5,200,000	\$6,000,000
2. Bridge construction expenditures	462,856	1,064,625	194,962	400,000
3. Culvert construction expenditures	78,659	299,206	0	180,000
Output:				
1. Miles of hard surfaced roads improved	8	38.9	40	40
2. Number of bridges replaced	4	2	3	3
3. Number of culverts (≥ 60 " dia.) replaced	3	6	6	6
Outcome:				
1. Cost of change as percentage over/under contract cost	5%	5%	5%	5%
2. Percentage of programmed projects completed	92%	95%	95%	95%
3. Percentage of programmed bridge & culvert projects completed	100%	100%	100%	100%
4. Percentage of hard surface roads improved	2.1%	3.3%	3.4%	3.4%
5. Percentage of bridges replaced	1.5%	0.77%	1.15%	1.15%
Efficiency:				
1. Paving cost per mile (seal coat, asphalt & concrete)	\$604,513	\$169,124	\$130,000	\$150,000
2. Cost per bridge constructed	115,714	532,313	64,987	133,333
3. Cost per culvert constructed	26,220	49,868	0	30,000

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: Fleet Management

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

Organizational Strategic Goal: Productive Quality Equipment Fleet

Performance Objectives:

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. New equipment purchases	\$500,416	\$548,983	\$880,000	\$721,000
2. Equipment operations expenditures	\$1,794,081	\$1,923,540	\$1,981,430	\$1,887,937
Output:				
1. Number of pickups and automobiles purchased	3	1	3	3
2. Number of dump trucks purchased	1	2	1	1
3. Number of motor graders purchased	1	1	2	0
Outcome:				
1. Percent of equipment replacements at or below budget	50%	25%	100%	100%
Efficiency:				
1. Average miles per vehicle – dump trucks	7,567	7,437	7,500	7,500
2. Average hours per vehicle – motor graders	847	880	900	900
3. Average cost per mile – trucks	\$1.17	\$1.20	\$1.25	\$1.50
4. Average cost per hour – heavy equipment	\$19.62	\$19.28	\$19.75	\$20.00
5. Number of licensed vehicles per full-time equivalent	1.24	1.27	1.27	1.27

Facilities

Department: Facilities

Key Issues Impacting the Department:

1. To maintain or improve the infrastructure of the county buildings within fiscal guidelines.
2. To manage utilities responsibly to minimize increases in utilities usage.
3. To minimize increases in total square foot cost through effective management of personnel, utilities and building maintenance and repair costs.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
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	\$1,713,561	\$1,806,549	\$1,758,685	\$1,674,236
Operating Expenditures	1,010,477	882,908	922,750	1,034,862
Capital Outlay	0	0	23,704	13,848
Total Expenditures	\$2,724,038	\$2,689,457	\$2,705,139	\$2,722,946

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Bargaining Unit	19.00	19.00	19.00	18.00
Management & Confidential	3.00	3.00	2.00	2.00
Part Time	9.35	9.00	9.80	9.80
Total Full - Time Equivalents	31.35	31.00	30.80	29.80

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

Performance Objectives:

1. To utilize industry best practices to reduce maintenance costs
2. To minimize down time of equipment
3. To maintain or reduce cost per square foot spent on County buildings

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Personnel costs	\$1,489,497	1,764,304	1,708,520	1,674,236
2. Utility costs	775,823	812,846	870,437	885,354
3. Custodial supplies	55,558	148,467	173,190	205,826
4. Repair costs	396,202	187,281	168,340	188,649
5. Maintenance services	116,511	102,866	108,052	111,414
6. Other costs	40,385	131,533	154,717	162,716
7. Total costs before chargebacks	2,873,876	3,147,297	3,183,256	3,228,195
8. Requests for service	5,073	8,104	10,000	9,000
Output:				
1. Square feet maintained	497,724	497,724	568,124	537,024
Efficiency:				
1. Personnel cost per square foot	\$2.99	\$3.54	\$3.01	\$3.12
2. Utility cost per square foot	1.56	1.63	1.53	1.65
3. Custodial supplies	.11	.30	.30	.38
4. Repair cost per square foot	.80	.38	.30	.35
5. Maintenance services	.23	.21	.27	.21
6. Other costs	.08	.26	.11	.30
7. Total cost per square foot	5.77	6.32	5.60	6.01
8. Cost per request for service (Using Inputs #1+#4+#5)	394.68	253.51	198.49	219.37

Explanatory Data: Total expenditures and costs per square foot include charge back expenditures to the following buildings: LIFTS, Public Health and Community Services Building of Linn County.

Finance & Budget

Department: Finance & Budget

Key Issues Impacting the Department:

For the 22st consecutive year, the Government Finance Officers Association (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the year ended June 30, 2011. The GFOA awarded the Distinguished Budget Award to the County for the 16th consecutive year as well as the Popular Annual Financial Report for the 12th consecutive year. The prestigious awards demonstrate the Finance and Budget department's continued commitment to provide citizens superior financial management.

Following the flood of 2008, financing issues continue to offer significant challenges. A number of County buildings were damaged or destroyed. The County issued debt for a number of these buildings. The County was able to maintain its Aaa bond rating. The County continues the process of converting to a new property tax software that, when implemented will improve efficiency and timeliness of tax reporting. The implementation process will be a challenge during the 2013 fiscal year.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Expenditures/Uses				
Personal Services	\$309,394	\$360,915	\$334,184	\$347,168
Operating Expenditures	26,176	29,337	58,733	59,047
Total Expenditures	\$335,570	\$390,252	\$392,917	\$406,215

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	1.00	1.50	1.50	1.50
Management & Confidential	1.00	1.00	1.00	1.00
Total Full - Time Equivalents	3.00	3.50	3.50	3.50

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: Be Fiscally Responsible

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Finance and Budget expenditures	\$335,570	\$390,252	\$392,917	\$406,215
2. Number of full time equivalencies	3.00	3.50	3.50	3.50
Output:				
1. Number of bond issues to market	1	2	1	0
2. Number of budget amendments using unreserved fund balance	6	8	6	6
3. Number of budgets reviewed	29	29	29	29
Outcome:				
1. Number of years receiving GFOA Certificate of Excellence in Financial Reporting	1	1	1	1
2. Number of years receiving GFOA Distinguished Budget Presentation Award	1	1	1	1
3. Number of new issues with Aaa bond rating	1	2	1	N/A
4. Expenditures as percentage of budget	94.2%	96.5%	97.0%	97.0%
5. Percentage of budgets within 2% of guidelines	47.6%	45.5%	54.5%	72.7%
6. Percentage of unreserved general fund balance	17.9%	22.4%	25.0%	25.0%
Efficiency:				
1. Number of hours preparing Comprehensive Annual Financial Report	375	425	425	360
2. Number of hours preparing Annual Budget Document	200	200	208	200
3. Finance & Budget expenditures as percentage of total County expenditures	.3%	.3%	.3%	.3%

Human Resources

Department: Human Resources

Key Issues Impacting the Department:

The Linn County Human Resources Department administers the county classification and compensation plan, county benefits, coordinates employee development programs, handles labor relations and collective bargaining, oversees internal bidding and outside recruitment procedures and ensures compliance with federal and state laws and county policies regarding equal opportunity, affirmative action and discrimination. Recent accomplishments include introduction of a new management performance evaluation, administration of a new countywide donated leave program, and the implementation of supervisory training and enhanced employee development opportunities.

The HR Department continues to provide quality service to county employees despite minimal staffing resources. The department takes a proactive approach in helping managers solve issues before they become costly in time and money. Communication and management training have been a major focus for the department this year in order to facilitate the achievement of county and departmental goals.

It is the goal of the department to continue to advance initiatives which are important and beneficial to the county and to set example for other public agency HR departments.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Fines, Forfeits & Defaults	\$1,532	\$0	\$0	\$0
Total Revenues	\$1,532	\$0	\$0	\$0
Expenditures/Uses				
Personal Services	\$330,191	\$341,254	\$348,204	\$357,380
Operating Expenditures	133,513	162,094	149,157	213,067
Total Expenditures	\$463,704	\$503,348	\$497,361	\$570,447

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Part Time	.50	.50	.50	.50
Management & Confidential	3.00	3.00	3.00	3.00
Total Full - Time Equivalents	4.50	4.50	4.50	4.50

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.

Organizational Strategic Goal: Administer a fair compensation plan and provide structure for County jobs classifications and pay grades.

Performance Objectives:

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of request for job reclassifications *	0	2	2	1
2. Number of request for pay-grade changes*	0	3	2	1
3. Number of request for new positions**	17	28	15	13
Output:				
1. Number of job reclassifications recommended	0	2	1	1
2. Number of pay-grade changes recommended	0	3	1	1
3. Number of new positions recommended	17	27	13	13
Outcome:				
1. Percent of requests for reclassifications compared to total number of job classifications	0.0%	0.9%	0.9%	0.5%
2. Percent of requests for pay-grade changes compared to total job classifications	0.0%	1.4%	0.9%	0.5%
3. Percent of requests for new positions compared to total job classifications	8.6%	12.7%	6.8%	5.9%
Efficiency:				
1. Percent of job reclassifications compared to total number of desk audits	0.0%	50.0%	50.0%	100.0%
2. Percent of pay-grade changes compared to total number of pay-grade requests	0.0%	100.0%	100.0%	100.0%
3. Percent of new positions approved compared to number of new position requests	100.0%	96.4%	86.7%	100.0%

*All numbers are based on the date of the decision.

**Includes newly created job classifications or existing job classifications but new to requesting dept.

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.

Organizational Strategic Goal: Recruit and retain qualified employees.

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of positions vacant and scheduled to be filled during a fiscal year	86	136	70	65
2. Number of employment complaints filed during a fiscal year	1	1	0	0
Output:				
1. Number of applicants applying for county positions	1,950	1,651	2,000	2,100
2. Number of minority applicants applying for positions	210	141	200	250
3. Number of employment complaints resolved during a fiscal year	1	1	0	0
Outcome:				
1. Percentage increase (decrease) in number of applicants Linn County is able to recruit	37%	(15.3%)	21.1%	.5%
2. Percentage increase (decrease) of minority applicants Linn County is able to recruit	114.3%	(32.9%)	41.8%	25.0%
3. Increase (decrease) in the number of employment complaints	0.0%	0.0%	0.0%	0.0%
Efficiency:				
1. Average cost of filling one position*	\$178	\$115	\$169	\$154

* Includes advertising and staff time.

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.

Organizational Strategic Goal: Provide a competitive benefit package in the most cost effective manner.

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Administrative cost paid to a third party for claims handling and stop loss coverage for health and dental insurance	\$635,700	\$694,584	\$708,854	\$744,297
2. Total expenses	\$8,347,300	\$9,168,471	\$9,291,711	\$9,756,297
Output:				
1. Annual contracts	815	825	832	835
Outcome:				
1. Percent of claims paid to total cost of health and dental program	92.4%	92.4%	92.4%	92.4%
Efficiency:				
1. Annual cost per contract for administration of health and dental benefits	\$780	\$842	\$852	\$891
2. Annual cost per contract for direct health and dental benefits.	\$9,462	\$10,271	\$10,316	\$10,793
3. Total cost per contract	\$10,242	\$11,113	\$11,168	\$11,684

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of grievances filed*	7	8	7	6
Output:				
1. Number of grievances resolved before arbitration	9	4	6	6
Outcome:				
1. Percent of grievances resolved without going to Arbitration**	128.5%	50.0%	85.7%	100.0%
Efficiency:				
1. Number of grievances compared to the number of bargaining unit employees - in percentage	1.1%	1.2%	1.1%	0.9%

*Includes AFSME (6 contracts) and PPME (1 contract) bargaining units.

**FY10 includes resolution of several grievances filed prior to FY10.

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input: 1. Number of employee development programs provided to all employees	38	65	75	70
Output: 1. Total cost of programs for employee development	\$40,400	\$32,521	\$41,800	\$41,800
Outcome: 1. Number of employees participating in employee development programs	494	1,217	1,441	1,200
Efficiency: 1. Cost of employee development per employee who attended the employee development presentations	\$82	\$27	\$29	\$35

Explanatory Data: The County offers computer training, tuition reimbursement, management and employee development including the Core Values Academy (7 sessions), ASPECT (7 sessions) and Diversity training (6 sessions).

Department: Human Resources

Program: Customer Service

Program Description: To provide exceptional/excellent customer service to both external and internal customers (citizens, applicants, employees) and enhance HR working relationships with County departments and employees.

Organizational Strategic Goal: Provide exceptional/excellent service customer service to both external and internal customers with responsive and accurate information.

Performance Objectives:

1. Establish measurable customer service standards
2. Create a consistent service message that can be shared by all departments

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of communication tools	NA	7	8	8
2. Number of communication/education meetings held	NA	36	66	50
3. Number of service surveys utilized	NA	1	1	1
Output:				
1. Number of responses to customer service survey	NA	191	169	225
2. Number of survey responses scored at "3" or above:				
a. Benefits	NA	190	178	224
b. Training		180	165	225
c. Communication		180	163	221
d. HR staff service		180	163	224
3. Total cost of communication/education tools	NA	\$663	\$421	\$350
Outcome:				
1. Percentage of employees participating in customer service survey who are satisfied overall with HR service	NA	97.4%	98.0%	100.0%
2. Percentage of employees participating in customer service survey compared to total number of employees	NA	22.0%	19.6%	26.0%
Efficiency:				
1. Cost of communication tools per total # of employees	NA	\$0.78	\$0.76	\$0.69

Explanatory Data: The HR Department has established service standards in overall service, communication, education and training. Data not tracked for FY10.

Information Technology

Department: Information Technology

Key Issues Impacting the Department:

After winning the ISAC Outstanding Inter-governmental Excellence in Action Award for 2007, the Joint Communications Network project continues its efforts to connect all Linn County, City of Cedar Rapids, and Cedar Rapids Community School facilities in a high speed data network. The project estimates connecting the last set of facilities in 2012.

Another major project currently underway is the migration of applications from a Unisys mainframe environment to a Microsoft SQL Server environment. Several of our existing applications will be moved "as-is", one is being re-written to a new set of specifications, and a number will be replaced with commercially available applications. The Real Estate/Property Tax system is the primary focus of the IT department in fiscal 2013.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Charges for Services	\$900	\$2,433	\$0	\$0
Total Revenues	\$900	\$2,433	\$0	\$0
Expenditures/Uses				
Personal Services	\$1,360,870	\$1,571,462	\$1,630,709	\$1,781,675
Operating Expenditures	512,129	471,706	407,170	434,467
Capital Outlay	4,253	0	0	0
Total Expenditures	\$1,877,252	\$2,043,168	\$2,037,879	\$2,216,142

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	13.00	13.00	15.00	15.00
Management & Confidential	3.00	3.00	3.00	3.00
Total Full -Time Equivalents	17.00	17.00	19.00	19.00

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 98% or above network availability to users during prime operations time.
2. Maintain 99% on-time completion for job streams/printing/bursting/delivery with less than 4% reruns require.
3. Answer 95% of help desk support calls within 15 minutes.
4. Increase customer commitment and satisfaction to 75% or above.

Performance Indicators	Actual 2009	Actual 2010	Projected 2011	Adopted 2012
Input:				
1. Information Technology net expenditure budget	\$2,080,538	\$1,950,967	\$2,168,183	\$1,968,093
Output:				
1. Number of on-line transactions	2.0m*	2.1m*	2.0m*	2.0m*
2. Number of pages printed	465k	700k	650k	600k
3. Emails received**	7.3m	6m	7.5m	8.0m
4. Web Objects retrieved**	310m	160m	250m	250m
5. Number of server/clients supported ¹	54/538	40/560	35/550	40/550
6. Number of Help Desk calls**		3,600	4000	7000
Outcome:				
1. Number of servers eliminated**	3	10	5	5
2. Mean time support answer response time**	10 min	15 min	15 min	15 min
3. Support satisfaction percentage**	80%	75%	85%	85%
4. Dollar savings from reduction in acquisition costs**	-44.3k	-31.5k	-47.0k	35.0K
Efficiency:				
1. Cost per on-line transaction	\$1.04	\$0.98	\$1.08	\$1.08

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

**New Indicator

***Include flood-related expenditures

¹ Of the server count 35 are virtual

Juvenile Justice

Department: Juvenile Justice

Key Issues Impacting the Department:

Juvenile Justice is actually a division of the State of Iowa, with attorney's fees, expert witness fees, interpreters, and other related costs paid by Linn County as required by the Iowa Code. There are no real issues impacting this department, other than adequate staffing for the number of cases as provided by the State of Iowa.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Expenditures/Uses Operating Expenditures	\$155,860	\$152,731	\$156,096	\$163,645
Total Expenditures	\$155,860	\$155,860	\$156,096	\$163,645

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions	0.00	0.00	0.00	0.00
Total Full - Time Equivalents	0.00	0.00	0.00	0.00

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Juvenile Court expenditures	\$155,860	\$152,731	\$156,096	\$163,645
Output:				
1. Number of Linn County case referrals	1,391	1,346	1,350	1,350
2. Number of referrals resulting in petition	320	403	400	400
3. Number of petitions resulting in adjudication	105	124	125	125
Outcome:				
1. Percentage of referrals resulting in petition	23%	30%	30%	30%
2. Percentage of petitions resulting in adjudication	33%	31%	31%	31%
Efficiency:				
1. Cost per case referral	\$112.05	\$113.47	\$115.63	\$121.22

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

Linn County Community Services

Department: LCCS

Key Issues Impacting the Department:

Linn County Community Services (LCCS) continues to focus on collaborative projects and grant funding as a mechanism to address unmet community needs without increasing reliance on tax payer support. LCCS is expected to administer approximately \$3.6 million in collaborative grants funds, which will impact funding to more than 100 area agencies. Despite the department's success, LCCS is challenged when accessing private foundation grants, due to its status as a governmental entity. The primary eligibility criteria for many grants are a 501(c) (3) non-profit status. Recent collaborative projects include the county's participation in Linn Community Care, a federal qualified Community Health Center, which received federal funding this year. This program will address the health needs of underinsured and uninsured residents. Another collaborative project involves meetings between Johnson County and Linn County to maximize detention beds at the Linn County Detention Center. LCCS has also been analyzing alternative services to detention, which have been implemented in Johnson County.

LCCS continues to pursue additional grants, whenever possible. The Linn County Home Health Program was recently awarded a Safe Haven Grant, totaling \$394,000 over a three year period. The grant will fund the development of a supervised visitation and safe exchange program for court-referred visitation, when domestic violence is an issue. This project will be a collaborative effort between the courts, the county and the domestic violence program.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$16,671,384	\$16,883,896	\$16,811,808	\$16,367,370
Charges for Services	886,415	917,019	886,294	953,900
Use of Money & Property	9,603	9,126	97	0
Miscellaneous	5,706	34,355	28,000	56,000
Total Revenues	\$17,573,108	\$17,844,396	\$17,726,199	\$17,377,270
Expenditures/Uses				
Personal Services	\$14,732,943	\$14,224,633	\$14,611,848	\$14,766,587
Human Service Providers	23,678,312	25,445,855	27,159,129	28,182,705
Operating Expenditures	3,594,473	3,492,721	3,113,494	2,823,079
Capital Outlay	19,929	17,192	37,000	60,000
Total Expenditures	\$42,025,657	\$43,180,401	\$44,921,471	\$45,832,371

Department: LCCS (continued)

Key Issues Impacting the Department (continued):

Reductions in state funding have challenged the LCCS budget. The Linn County Detention Center is expected to lose funding because of a legislative change. Other programs reliant on state funding, including the Linn County Child Development Center and the Home Health Program, have been impacted by state awards, which have not included inflationary increases. Complementing this problem is the state's unwillingness to fund administration costs. Linn County expects to receive a lower percentage of the available state funding for Mental Health/Developmental Disabilities (MH-DD) services due to an expected increase in the number of counties, whose fund balances are depleted to allowable levels due to the state's formula for allocating funding to the counties for MH-DD services is dependent upon county fund balances.

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	143.00	150.00	152.00	145.00
Part Time	76.99	52.39	66.32	57.32
Management & Confidential	33.60	28.00	27.88	24.88
Total Full - Time Equivalentents	254.59	231.39	247.20	228.20

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 competitive employment for 8% of clients at least 20 hours/week for 3 consecutive months.
2. To improve wages earned for 40% of clients.
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 enrolling eligible clients in federal benefit programs.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Total program budget	\$5,745,349	\$5,982,754	\$6,089,100	\$6,197,503
2. Number of agencies providing service	50	47	50	50
3. Percent of MHDD budget	18.8%	18.4%	17.9%	17.6%
Output:				
1. Units of service:				
a. Adult Day Care/day habilitation – daily	26,381	33,103	35,000	35,000
b. Facility Employment- daily	89,376	49,799	55,000	62,000
c. Enclave – hourly	77,229	104,520	55,000	0
d. Job Coaching/Follow Along - hourly	5,001	6,951	7,000	7,000
e. Job Placement – hourly	237	167	150	150
f. Activity Services – ½ day	6,218	5,871	6,300	6,300
2. Unduplicated clients served by diagnosis:				
a. Mentally Ill (MI)	29	35	30	30
b. Chronically Mentally Ill (CMI)	150	150	150	150
c. Mentally Retarded (MR)	519	533	500	500
d. Developmentally Disabled (DD)	48	50	50	50
Outcome:				
1. Percentage of clients obtaining competitive employment	--	2.7%	8%	8%
2. Percent of clients whose total annual wages increased	34%	37%	40%	40%
3. Percent of client objectives achieved for clients with Case manager	65%	65%	70%	70%
Efficiency:				
1. Percentage of costs funded by other sources	80%	81.2%	79.6%	79.8%
2. Number of clients, whose services are partially funded by Medicaid	509	540	550	550

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, and supported community living settings, 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 SRC).
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 enrolling eligible clients in programs, which are partially funded by Medicaid.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Total Residential Budget	\$12,641,371	\$13,574,055	\$14,490,450	\$15,548,700
2. Number of agencies providing service	68	74	70	70
3. Percentage of MHDD budget	41.4%	41.8%	42.6%	44.1%
4. Number of new admissions to residential services	192	191	135	190
Output:				
1. Total unduplicated clients served:				
a. Mentally Ill (MI)	195	221	200	200
b. Chronically Mentally Ill (CMI)	244	252	200	200
c. Mentally Retarded (MR)	428	421	425	425
d. Developmentally Disabled (DD)	13	13	10	15
2. Units of service provided at:				
a. Mental Health Institute (MHI)	2,603	816	800	800
b. State Resource Centers (SRC)	9,127	8,277	8,300	8,300
c. Intermediate Care Facility for MR	22,360	23,997	24,000	24,000
d. Home and Community Based Services/Habilitation	93,794	97,091	100,000	105,000
e. Residential Care Facility for Persons with MI	14,041	13,851	10,250	12,250
f. Residential Care Facility	52,033	58,058	49,750	49,000
g. Residential Care Facility for MR	169	306	300	300
h. Other – daily*	9,349	9,558	4,400	4,400
Outcome:				
1. Number of clients transferring to less than 24 hour service	222	157	170	150
2. Number of clients no longer needing service	232	243	240	240
3. Percentage change in units at State institutions	20.7%	<22.5%>	0%	0%
4. Percentage of residential objectives achieved for clients with Case Managers.	75%	77%	70%	70%
Efficiency:				
1. Percent of costs funded from other sources	64.4%	64.9%	67.0%	66.8%
2. Number of clients, whose service is partially funded by Medicaid.	358	367	410	420

* Most of the reduction is related to a reclassification of "Other" in residential to "SCL" in Personal & Environmental Support.

Department: LCCS

Program: Case Management/Client Counseling

Program Description: Provides Targeted Case Management and service coordination, for people who are diagnosed with mental illness (MI), chronic mental illness (CMI), mentally retardation (MR) or developmental disabilities (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.
3. To minimize county cost by enrolling eligible clients in case management, funded by Medicaid.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Total Case Management/Counseling budget	\$3,251,675	\$3,444,655	\$3,928,950	\$4,317,041
2. Number of agencies providing service	2	2	2	2
3. Number of county funded positions delivering service	34.5	35.5	38.5	39.5
4. Percentage of MHDD Budget	10.7%	10.6%	11.5%	12.2%
Output:				
1. Number of unduplicated cases:				
a. MR/DD Title 19 Case Management	858	861	890	920
b. MR/DD service coordination cases	0	0	0	0
c. MR/DD Non-Title 19 Case Management cases	9	4	0	0
d. CMI Title 19 Case Management cases	329	354	380	405
e. CMI Non-Title 19 Case Management cases	51	50	50	50
f. CMI/MI service coordination cases	111	115	75	75
2. Average case load-MR/DD Case Management	1:30	1:29	1:30	1:30
3. Average case load-CMI Case Management	1:25	1:25	1:25	1:25
Outcome:				
1. Percentages of client objectives achieved-Case Mgt.	82%	87%	70%	70%
2. For CMI clients past year				
a. percentage with 0 hospitalizations	72%	71.5%	70%	70%
b. percentage with 1 hospitalizations	13.5%	17.1%	15%	15%
c. percentage with 2 hospitalizations	7.8%	5.4%	8%	8%
d. percentage with 3 or more hospitalizations	6.9%	6%	7%	7%
Efficiency:				
1. Weighted county average quarter hour cost per Case Management case **				
a. W0574, W0578, W1409	\$237.32	\$21.22	\$27.66	\$28.30
b. W0579	\$249.41	\$29.92	\$48.63	\$50.08
2. Weighted state avg. monthly cost per Case Management case **				
a. W0574, W0578, W1409	\$252.68	*	*	*
b. W0579	*	*	*	*
3. Percentage of program funded by Linn County	16.5%	12.5%	0%	15.6%

*Not available

**Effective 7/1/10, the unit of service changed from monthly unit to 15 minute unit.

Program Description: Provides the County Central Point of Coordination (CPC) function for Mental Health Developmental Disability (MHDD) services including contract development, service authorization, quality assurance review, collaboration with community providers, clients and client advocates and development of a County MHDD plan; provides administrative support 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 minimize administrative expense.
2. 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.
3. To respond to requests for funding within five working days.
4. To target a 95% satisfaction rating on annual satisfaction survey.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of Full Time Equivalent Staff	13.37	13.37	11.12	11.12
2. Total MHDD administration budget	\$988,645	\$976,548	\$864,350	\$922,655
3. Number of agencies participating in MHDD planning	38	37	35	35
Output:				
1. Number of funding requests processed	6,403	6,722	7,050	7,400
2. Unduplicated number of clients funded:				
a. Mentally Ill (MI)	1,939	2,137	2,380	2,370
b. Chronically Mentally Ill (CMI)	858	892	770	900
c. Mentally Retarded (MR)	1,013	1,022	1,030	1,040
d. Developmentally Disabled (DD)	115	117	120	120
e. Other	69	68	70	70
3. Number of enrollments processed	4,879	5,303	5,300	5,300
4. Number of community planning meetings	143	162	160	160
5. Number of Direct Service programs administered	4	4	4	3
6. Number of Utilization Reviews	493	723	700	700
7. Number of legal settlements investigated	1,666	1,800	1,800	1,800
Outcome:				
1. Percent of state standards met by direct service programs	97%	97%	95%	95%
2. Average response time to requests for funding	1.4 days	2.7 days	5 days	5 days
3. Client satisfaction rating for CPC function	95.5%	82.6%	95%	95%
4. Provider satisfaction rating for CPC function	96%	97%	95%	95%
Efficiency:				
1. Administration cost as percentage of MHDD budget	3.2%	3.0%	2.9%	2.6%

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 and provides for funding for voluntary hospitalization as an alternative to commitment.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Total Mental Health Commitment budget	\$474,965	\$529,806	\$645,500	\$648,850
2. Voluntary Hospitalization budget	\$178,499	\$111,160	\$65,000	0
3. Post Commitment Hospitalization budget	\$86,936	\$110,207	\$62,000	0
4. Percent of MHDD budget	2.5%	2.3%	2.3%	1.8%
Output:				
1. Number of mental commitment hearings	437	439	440	440
2. Number of hearings on people with no prior Linn County funding	191	181	200	200
3. Number of people served through the voluntary hospitalization program	106	86	44	0
4. Number of people served in post commitment hospitalization program	37	42	40	0
Outcome:				
1. Percentage of mental commitments rejected due to legal settlement	27.5%	23.7%	24%	24%
2. Percentage of mental commitments resulting in institutional placement	7%	4.6%	5%	5%
Efficiency:				
1. Average commitment cost per client served	\$973	\$1,018	\$1,049	\$1,080
2. Average length of stay at the mental health institute	74 days	37 days	40 days	40 days
3. Average length of stay in voluntary hospitalization	5 days	4 days	4 days	*
4. Average length of stay in post committal program	10 days	8 days	8 days	*

* N/A – Program funding discontinued

Department: LCCS

Program: Personal & Environmental Support

Program Description: Provides supported community living services (SCL), for individuals, requiring less than 24 hour service; 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 minimize county cost by enrolling eligible clients in programs, which are partially funded by Medicaid.
2. To control the county cost of service by maintaining people in the community and avoiding the cost of 24 hour residential services.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Total program budget	\$4,607,792	\$5,092,237	\$5,561,325	\$5,461,923
2. Number of agencies delivering SCL services	52	54	55	55
3. Percent of MHDD budget	15.1%	15.7%	16.3%	15.5%
Output:				
1. Number of clients receiving:				
a. SCL services	604	652	735	785
b. respite services	148	144	150	150
c. protective payee services	642	606	600	0
d. rent subsidy	166	210	200	200
e. transportation services (exclusive of Cabs and Bus)	78	78	80	15
2. Units of service:				
a. SCL service – hourly	112,935	112,329	113,000	116,000
b. SCL service – daily*	7,359	4,167	8,100	8,100
c. respite services	33,049	37,294	37,000	37,000
Outcome:				
1. Number of unduplicated clients, whose service is subsidized by Medicaid:				
a. SCL services	357	358	395	395
b. respite services	143	137	140	140
Efficiency:				
1. Average annual SCL cost per client served	\$3,501	\$3,346	\$3,446	\$3,550
2. Average annual respite cost per client served	\$825	\$1,111	\$1,144	\$1,180
3. Average annual rent subsidy cost per client served	\$1,541	\$1,923	\$1,980	\$2,040
4. Average annual 24 hour residential cost per client served.	\$14,304	\$15,244	\$15,700	\$16,175

* The increase in the number of daily SCL units is related to a reclassification of "Other" costs under Residential into SCL under Personal & Environmental Support.

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; provides psychotropic medication for low income clients and provides 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 based treatment services.
2. To minimize county cost by enrolling applicants in the Pharmaceutical Assistance Program (PAP).
3. To control the county cost of service by maintaining people in the community and avoiding the cost of 24 hour residential service.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Total program budget	\$2,469,464	\$2,602,912	\$2,327,000	\$2,146,650
2. Number of agencies providing treatment services	50	42	40	40
3. Percent of MHDD budget	8.1%	8.0%	6.8%	6.1%
Output:				
1. Unduplicated number of clients receiving:				
a. therapy and treatment	1,494	1,651	1,600	1,600
b. medication	416	479	300	275
c. community support service	135	137	135	135
2. Hours of service purchased for:				
a. adult day treatment	1,241	1,480	1,300	1,450
b. community support program	2,876	2,458	2,150	2,500
c. Social Support Center	689	772	750	750
d. therapy and treatment	7,618	7,839	7,800	7,800
e. peer support	2,364	2,405	1,200	0
f. emergency services	441	500	500	500
3. Number of Mobile Crisis face to face contacts	130	200	150	100
4. Number of Mobile Crisis phone contact	*	418	400	400
Outcome:				
1. Percent of unduplicated clients discharged from MHI receiving treatment services	59%	100%	75%	75%
2. Number of prescription orders processed to PAP companies**	2,080	3,358	3,500	3,500
Efficiency:				
1. Average annual cost of 24 hour residential service per client	\$14,304	\$15,244	\$15,700	\$16,175
2. Average annual cost of medication per client	\$1,149	\$1,072	\$1,104	\$1,137
3. Average annual cost of therapy and treatment per client	\$597	\$606	\$624	\$643
4. Average annual cost community support service per client	\$1,224	\$1,140	\$1,174	\$1,209

* Data not available.

**Software program initiated to monitor and track program beginning 10/1/10

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Total Substance Abuse commitment budget	\$332,608	\$446,735	\$462,900	\$462,900
Output:				
1. Number of substance abuse commitment hearings	180	224	230	230
2. Number of hearings on people with no prior Linn County funding	85	122	125	125
3. Units of service:				
a. at MHI	478	547	550	550
b. at local residential program	339	691	700	700
4. Number of clients served:				
a. at MHI	21	21	21	21
b. at local residential program	14	24	24	24
Outcome:				
1. Percentage of commitments determined to have legal settlement in counties other than Linn	12.8%	11.2%	12%	12%
2. Percentage of substance abuse commitments resulting in placement at MHI	11.7%	9.4%	10%	10%
Efficiency:				
1. Average commitment cost per substance abuse client served	\$1,811	\$1,918	\$1,987	\$1,987
2. Unit cost at MHI (Unit=1 day)	\$36.63	\$36.63	\$36.63	\$37.95
3. Unit cost at local residential commitment program	\$36.63	\$36.63	\$36.63	\$37.95

Department: LCCS

Program: Juvenile Detention

Program Description: Provides emergency and short-term care, counseling and supervision in a safe, secure and emotionally stable residential environment; and in the home; 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.
5. To maximize other county and state funding to limit Linn County support.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of employees	36.03 FTE	35.85 FTE	37.85 FTE	38.48 FTE
2. Total program budget	\$2,403,904	\$2,442,808	\$2,813,507	\$2,827,218
3. Number of available beds	21 beds	21 beds	21 beds	21 beds
4. Full time equivalence – residential program	33.87	30.85	28.85	28.85
5. Full time equivalence – alternative programs	2.16	6.00	9.00	9.83
Output:				
1. Number of admissions	451	500	450	450
2. Average daily population	15.75	17.14	16.5	16.5
3. Units of service provided (Unit=1 youth for 1 day)				
a. Linn County	3,906	4,108	4,000	4,000
b. Out of county/within 6th Judicial District	1,756	1,535	1,500	1,500
c. Outside of the 6th Judicial District	1	20	0	0
4. Average number of positive structured group activities provided each week.	49	49	49	49
5. Number of youth served outside of secure Detention	92	265	300	300
Outcome:				
1. Rating received in the annual State Program Review	100%	100%	95%	95%
2. Average number of physical interventions per month	.33	.83	.5	.5
3. Quality of care rating from referral worker survey (10 = excellent - 1 = dreadful)	9.5	9.3	8	8
4. Percentage of days no beds were available	3.3%/12	11.8%/43	5%/18	5%/18
Efficiency:				
1. Cost per residential unit of service	\$395.58	\$371.76	\$379.33	\$385.72
2. Funding from other sources	\$975,209	\$1,273,962	\$1,642,356	\$1,650,667

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 limit administrative cost to no more than 5% of total Youth Service budget.
2. To maintain State and Federal funding for Youth Services programs at 38% of overall Youth Service's budget, through committee involvement and advocacy.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of authorized positions	3.0 FTE	3.0 FTE	3.0 FTE	3.0 FTE
2. Total administration budget	\$206,363	\$205,549	\$212,013	\$225,081
3. Number of citizens involved in an advisory capacity	15	15	15	15
Output:				
1. Number of transactions processed for payment	619	598	450	450
2. Number of invoices initiated	47	30	20	20
3. Number of staff for which payroll is processed biweekly	73	67	55	55
4. Number of direct service programs receiving administrative support	6	6	5	5
5. Number of statewide professional meetings attended	18	15	15	15
6. Number of vouchers mailed/faxed *	*	*	2,200	2,200
7. Number of client files maintained*	*	*	140	140
8. Number of SED surveys conducted*	*	*	55	55
9. Subsidized units of service provided by other shelters**	2,971	2,457	4,950	4,950
Outcome:				
1. Percentage of funding, from sources other than the county, for Youth Services programs.	44.3%	38.6%	41.5%	46.7%
Efficiency:				
1. Administration budget as % of Youth Services budget	5.3%	5.2%	5.9%	5.9%

* Duties transferred to clerical staff from SED Coordinator

** The increase is attributable to the closure of the county operated Shelter program in April, 2010.

Department: LCCS

Program: Youth Services - Youth Shelter Care

Program Description: Provides emergency and short-term care, in a safe residential environment to youth who have left or must be removed from their family home, and provides funding to other shelters for the difference between the department's reimbursement rate and the maximum rate.

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.
5. To secure state funding to limit county support.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of employees	10 FTE			
2. Total county operated facility budget	\$775,529			
3. Number of available beds	7 beds			
4. Staff to client ratios (1:5 mandated for waking hours)				
a. Weekdays	1:3.50			
b. Weekends/Evenings	1:2.33			
c. Midnight Shift	1:7.0			
5. Total budget for subsidizing other shelters	\$175,465			
6. Total Emergency Services budget	N/A			
Output:				
1. Number of admissions	108			
2. Average daily population	5.98			
3. Units of service provided (Unit = 1 youth for 1 day)				
a. Linn County	1,214			
b. Out of county/within 6th Judicial District	685			
c. Outside of the 6th Judicial District	80			
4. Subsidized units of service provided by other shelters	2,971			
5. Number of positive structured group Activities/week	80			
Outcome:				
1. Rating received in annual State Program Review	95%			
2. Average number of physical interventions per month	.33			
3. Number of runaways from the facility during the year	22			
Efficiency:				
1. Cost per unit of service	\$391.28			
2. Funding from other sources	\$272,352			

This program was discontinued after fiscal year 2010.

Department: LCCS

Program: Child & Youth Development - 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 positive peer group identification.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To increase youth involvement in positive community activities.
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.
5. To secure funding from other sources to limit County support.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of employees	1.3 FTE	1.30 FTE	1.40 FTE	1.40 FTE
2. Total program budget	\$83,968	\$82,907	\$105,600	\$98,407
Output:				
1. Number of admissions	27	41	35	35
2. Average number of youth in program	81.41	78.5	80	80
3. Unit of service (Unit = 1 youth in 1 group activity)				
a. Maximum units possible	3,677	3,442	3,500	3,500
b. Actual attendance	2,147	1,773	2,000	2,000
4. Average length of time in program on October 1	22 months	20 months	20 months	20 months
Outcome:				
1. Average number of other community activities youth is involved in				
a. At intake	.15	.15	.15	.15
b. After one year with program	.80	.81	.80	.80
c. At discharge	.84	.87	.90	.90
2. Percentage of youth who, according to the referring worker, have made progress in their areas of need	90%	90%	90%	90%
3. Percentage of youth who have no placements in shelter while involved with Peer Group	99%	99%	99%	99%
4. Quality of care rating from referral worker survey (10 = excellent - 1 = dreadful)	8.7	8.6	8.0	8.0
Efficiency:				
1. Cost per unit of service	\$33.59	\$46.76	\$52.80	\$49.20
2. Average annual cost per youth	\$886	\$1056	\$1,320	\$1,230
3. Funding from other sources	\$31,866	\$19,079	\$20,500	\$20,000

Program Description: Provides youth ordered by the juvenile court a non-residential community based alternative to out-of-home placement and provides funding for targeted services to children with severe emotional disturbances (SED) including medication, therapy and skills training.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To successfully maintain youth in their family home, school and community.
2. To achieve at least 80% of the treatment goals.
3. To maintain an overall quality of care rating of “8” or above (on a 10 point scale) gauged by referral worker surveys.
4. Maintain 95% of youth, with severe emotional disturbances (SED), in their homes and school settings.
5. To maximize state funding.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of employees	2.63 FTE	2.75 FTE	3.93 FTE	5.50 FTE
2. Total service budget	\$198,372	\$212,849	\$296,600	\$400,903
3. Total budget for SED	\$50,776	\$125,648	\$158,983	\$158,983
Output:				
1. Number of families served in community based programs	45	37	48	60
2. Units of service provided (Unit = ¼ hour of service)				
a. Individual	3,375	3,862	4,300	6,060
b. Family	2,881	2,877	3,757	4,600
c. CRS	2	9	9	9
3. Number of unduplicated parents in parent education			30	30
4. Number of unduplicated SED youth served	327	257	260	260
5. Number of unduplicated SED families served	264	219	225	225
Outcome:				
1. Percentage of youth who are successfully maintained in the family home while involved with the In-Home program	66%	72%	72%	72%
2. Percentage of treatment goals achieved	55%	64%	80%	80%
3. Quality of care rating from referral worker survey (10 = excellent - 1 = dreadful)	9	9	8	8
4. Percentage of surveyed SED youth stabilized in their homes	99%	95.2%	95%	95%
5. Percentage of surveyed SED youth stabilized in school	100%	100%	95%	95%
Efficiency:				
1. Funding from other sources	\$104,665	\$137,322	\$131,500	\$131,500

Note: Projections for FY’12 and FY’13 include units of service from proposed expansion projects included in the Youth Services reinvestment plan.

Department: LCCS

Program: Core Services

Program Description: Core Services provides administrative support and financial management for the human services component of the Linn County budget by initiating billings/payments, coordinating planning, managing contracts, evaluating programs, facilitating collaborative efforts, and preparing reports.

Organizational Strategic Goal: Build Partnerships that Work

Performance Objectives:

1. To secure grant funding for collaborative community projects.
2. To target service billing write-offs to no more than .1 % of total billings.
3. To target administrative cost at no more than 2% of Linn County Community Services budget.
4. To maximize reimbursement for the cost of services provided to clients receiving retroactive Supplemental Security Income (SSI) and/or Title 19.

Performance Indicators	Actual 2010	Actual 2011	Proposed 2012	Adopted 2013
Input:				
1. Number of authorized positions	11.40	11.96	10.63	10.25
2. Number of taxpayers involved in an advisory capacity	46	42	45	42
3. Core Services budget	\$791,362	\$786,949	\$829,950	\$853,868
4. Number of unduplicated agencies participating in collaborative projects	161	169	160	160
5. LCCS as a percent of Linn County	35.2%	30.26%	30.0%	30.0%
Output:				
1. Number of transactions processed for payment	109,135	136,792	130,000	130,000
2. Number of billings initiated	22,774	48,518*	49,000	49,000
3. Number of grant application/renewals/award nominations submitted	15	11	10	10
4. Number of monthly payroll transactions processed	81,612	81,760	78,850	76,700
5. Number of grants/fee for service contracts monitored	57	50	50	50
6. Number of MHDD contracts negotiated/monitored	154	157	150	150
7. Total reimbursements billed/ deposited (\$000's)	\$13,706	\$14,390	\$14,129	\$14,500
8. Subsidized units of service provided by other shelters**	2,457	4,912	4,950	4,950
Outcome:				
1. Percent of attempted grants/applications funded	96%	100%	95%	90%
2. Percentage of billing write-offs.	.07%	.06%	.1%	.1%
Efficiency:				
1. Core Services budget as a percentage of LCCS	1.9%	1.8%	1.9%	1.9%
2. Collaborative grant dollars administered (\$000's)	\$2,350	\$1,989	\$1,496	\$1,254
3. Cost of service reimbursements for people approved retroactively for federal benefits	\$435,479	\$384,596	\$380,000	380,000

* Percentage increase attributable to Medicaid billings, which changed from one invoice per month to one invoice per contact.

** The increase is attributable to the closure of the county operated Shelter program in April, 2010.

Department: LCCS

Program: Linn County Child Development Center

Program Description: Full-day child development services offered to: (a) children from low income families, (b) children with professionally diagnosed special needs and (c) children who “at-risk” of poor social/educational outcomes (as identified by the funding source).

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To encourage self-sufficiency by providing child 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 needed for effective programming and cost efficient operation of the center.
4. To maximize community involvement that will 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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of requests for day care services	177	188	180	180
2. Percentage of requests served	57%	51%	55%	55%
3. Staff to child ratio	1:6	1:6	1:6	1:6
4. Number of authorized positions	19.25	18.44	18.44	18.44
5. Total budget	\$1,081,259	\$1,079,102	\$1,112,925	\$1,113,328
6. Number of agencies in collaborative projects	34	32	30	30
7. Number of tax payers in an advisory capacity	11	11	11	11
Output:				
1. Average children served per month	62	64	62	62
2. Units of service provided (1/2 day)	29,221	30,561	30,000	30,000
3. Number of meals/snacks served	30,324	33,112	33,000	33,000
4. Number of parenting education sessions held	15	23	20	20
5. Hours of parenting crisis intervention provided	289	270	280	280
6. Number of individual plans developed	101	97	100	100
7. Number of behavioral intervention plan initiated	41	40	40	40
8. Staffing hours consulting other service professionals	623	638	625	625
9. Percentage of children with an identified special need	43%	39%	40%	40%
10. Children served, dropped from other programs due to behavioral challenges	11	7	10	10
Outcome:				
1. Average percentage of pre-program skill deficits*	-41%	-21%	-21%	-21%
2. Average percentage of post-program skill deficits*	-2%	+11%	+10%	+10%
3. Children dropped from prior care setting due to behavior, the percentage successfully served at CDC	100%	100%	90%	90%
Efficiency				
1. Percentage of program funded by Linn County	48.8%	47.9%	53.5%	55.2%
2. Grant dollars secured	\$529,554	\$516,706	\$518,062	\$501,800

*Child skills are measured using the Creative Curriculum Developmental Assessment. Scores from children served at LCDC are compared to statistically typical age equivalent child scores. Positive results mean that children graduating from LCDC have exceeded typical child skill levels.

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 monitor.
2. To achieve satisfactory responses on 96% of the total possible client survey responses.
3. To maximize reimbursement for the cost of services provided to clients receiving retroactive Supplemental Security Income (SSI).

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of requests for General Assistance services	2,845	2,865	2,800	2,800
2. Percent of requests for assistance approved	93.4%	94.1%	94%	94%
3. Number of authorized positions	4.0	4.0	4.0	4.0
4. General Assistance budget	\$1,181,558	\$1,233,610	\$1,161,575	\$1,159,699
Output:				
1. Number of interviews conducted	3,160	3,097	3,000	3,000
2. Number of vouchers authorized	6,157	6,475	5,950	5,850
3. Number of SSI reimbursements agreements signed	228	195	190	190
4. Number of unduplicated households served	1,084	1,135	1,040	1,025
5. Number of clients under doctor's care unable to work	219	238	200	200
6. Number of telephone calls received	6,209	6,876	6,200	6,200
7. Number of agencies/programs to which clients are referred for alternative funding	31	32	30	30
Efficiency:				
1. Average annual cost per household	\$891	\$949	\$968	\$984
2. Supplemental Security Income Reimbursements	\$215,693	\$156,154	\$155,000	\$155,000
Outcome:				
1. Monitored files accuracy rating	98.5%	98.0%	95.0%	95.0%
2. Percentage of survey responses that were satisfactory.	97.0%	97.5%	96.0%	96.0%

Department: LCCS

Program: Aging and Disability Resource Center

Program Description: To provide long-term options counseling, in-home assessments and assistance completing federal benefit applications for people, who are 60 years of age and older and/or for people with disabilities, who are 18 years of age and older.

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 secure federal assistance for clients on 90% of the applications completed.
3. To expand services to elders and/or persons with disabilities by securing grants.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of contacts for information	420	423	2,000*	2,000
2. Program budget	\$191,660	\$258,752	\$284,065	\$294,397
3. Number of authorized positions	2.44	3.50	4.00	4.00
Output:				
1. Number of clients receiving medical insurance payment assistance	6	7	8	8
2. Number of clients served	149	154	275	275
3. Number of clients 60 years of age or older	N/A	93	154	154
4. Number of clients 18-59 years of age	66	61	121	121
5. Number of clients with disabilities	44	85+	180	180
6. Number of clients receiving long-term options counseling	148	154	242	242
a. Number of in home assessments	148	100	242	242
b. Number of federal benefit applications completed	14	49+	150	150
c. Number of clients at or below the Federal Poverty Guidelines***	NA	46	90	90
Outcome:				
1. Number of cases 60 years and older which medically qualify for ICF or SNF level of care **	N/A	N/A	100	100
2. Percentage of federal assistance applications approved	N/A	N/A	90%	90%
Efficiency:				
1. Grant dollars secured	\$94,877	\$115,755	\$131,083	\$130,618

Note: This program was modified in FY10 and FY11 to meet requirements of funding sources.

* The increase in the number of contacts is caused by a change in definition of "contact" by the Iowa Department of Aging. All calls are now regarded as a contact, regardless of the reason.

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

+ The increase in number of clients with disabilities and the number of federal applications completed is caused by the change in definitions, as directed by the Iowa Department of Aging. These two indicators previously reported those clients, who were under the age of 60. The age requirement was eliminated during FY11.

Department: LCCS

Program: Safe Haven

Program Description: Provides safe/supervised visitation and safe exchange site to meet the needs of families with history of domestic violence, dating violence, child abuse, sexual assault or stalking.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To secure State and Federal funding.
2. To target that 99% of visitations occur without the need to involve law enforcement officials.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Safe Haven Budget	\$34,325	\$37,330	\$145,750	\$130,076
2. Authorized Staff	.50	1.69	2.18	2.18
3. Number of agencies involved in advisory capacity	21	21	21	21
Output:				
1. Families served	0**	0**	100	100
2. Number of supervised visitations	0**	0**	650	650
3. Number of safe exchanges	0**	0**	1,000	1,000
Outcome:				
1. Percentage of visitations not requiring law enforcement intervention.	0**	0**	99%	99%
Efficiency:				
1. Percentage of program funded by sources other than the County.	89.5%	83.5%	80.5%	109.3%*

**FY10 and half of FY11 were development phases of the grant. No service was provided.

* A portion of the funding received relates to FY12.

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 achieve 70% of goals for closed cases.
2. To eliminate reports of child and dependent adult abuse or neglect for open cases, 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.
4. To secure State and Federal funding to reduce County support of programs.
5. To maintain 98% of youth under six, whose parent(s) participated in parent education in the home.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of referrals received	187	153	155	155
2. Number of new cases	91	82	100	90
3. Total program budget	\$443,716	\$455,693	\$487,150	\$494,320
4. Number of authorized positions	7.90	7.90	7.90	7.85
Output:				
1. Number of unduplicated cases served	198	153	155	155
2. Total units of service provided (Visit)	2,747	2,157	2,200	2,200
3. Percentage of cases involved with Juvenile Court	56%	60%	60%	60%
4. Percentage of cases with determined abuse or neglect	16%	22%	20%	20%
5. Number of in home parent education hours.	3,938	4,054	3,900	3,900
Outcome:				
1. Percentage of cases with no further incidence of abuse/neglect	99%	100%	100%	100%
2. Percentage of cases closed for goals achieved	59%	41%	70%	70%
3. Percentage of youth, whose parent(s) participated in parent education, that were maintained in the home.	99%	100%	98%	98%
4. Average client survey satisfaction rating	100%	98%	90%	90%
Efficiency:				
1. Unit cost (visit cost-blended)	\$139.86	\$151.86	\$157.55	\$161.18
2. Funding from sources other than Linn County	\$308,134	\$296,456	\$264,150	\$219,850

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 60% of staff time to provision of direct services.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of new referrals	123	146	150	150
2. Number of new cases	48	47	55	55
3. Total program budget	\$593,622	\$623,109	\$637,614	\$644,929
4. Number of authorized positions	10.95	10.5	11.00	11.00
Output:				
1. Total number of unduplicated cases served	150	165	170	170
a. IDPH funded cases	119	122	125	125
b. Medicaid Waiver funded cases	42	41	45	45
2. Number of cases 75 years of age or older	50	51	50	50
3. Percentage of cases living alone	88%	85%	85%	85%
4. Total number of units of service provided	9,608	10,616	10,600	10,600
5. Percentage of referrals resulting in new cases	39%	39%	37%	37%
6. Number of cases closed	42	37	40	40
Outcome:				
1. Number of persons who experience reduced or delayed institutionalization	117	138	140	140
2. Percentage of cases closed due to institutionalization	21%	24%	25%	25%
3. Client satisfactory rating	98%	97%	92%	92%
4. Percent of staff time spent in direct service	58.1%	61.9%	60.0%	60.0%
Efficiency:				
1. Unit cost	\$58.35	\$56.92	\$59.05	\$60.41
2. Total revenue from sources other than the County	\$260,624	\$293,763	\$207,907	\$179,100

LIFTS

Department: LIFTS

Key Issues Impacting the Department:

The most significant impact for LIFTS was the implementation of new routing software. ROUTEMATCH replaced TRAPEZE as the dispatching program used to schedule and manage 300-400 rides per day. ROUTEMATCH uses GPS and internet based technology to provide dispatch and drivers real time routing information via onboard mobile data computers. Another significant change was the refurbishing of an onsite fuel tank to supply diesel fuel to our fleet. Instead of driving nearly 100 miles per day to get fuel at the City Transit facility the fleet is now fueled onsite. The drive time saved will allow larger customer service window and the fuel consumption savings will be applied to other department needs without impacting our budget.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$668,457	\$647,835	\$679,147	\$700,071
Charges for Services	63,063	88,024	102,000	114,000
Miscellaneous	77,710	84,651	75,000	73,050
Total Revenues	\$809,230	\$820,510	\$856,147	\$887,121
Expenditures/Uses				
Personal Services	\$1,304,648	\$1,318,635	\$1,400,930	\$1,422,274
Operating Expenditures	303,808	331,324	320,197	378,322
Capital Outlay	27,734	9,719	44,000	47,000
Total Expenditures	\$1,636,190	\$1,659,678	\$1,765,127	\$1,847,596

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
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 Equivalents	22.40	22.40	22.40	22.40

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 a 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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Buses	22	22	22	22
2. Full - time drivers	15	15	15	15
3. Part - time drivers	2	2	2	2
4. Mechanics	4	4	3	3
5. Dispatchers	1	1	2	2
Output:				
1. Total riders	88,277	89,236	90,000	90,000
2. County riders	51,115	49,560	50,000	50,000
3. City riders	37,162	39,676	40,000	40,000
4. Expenditures	\$1,636,190	\$1,659,678	\$1,794,011	\$887,121
5. Revenue	\$809,230	\$820,510	\$861,897	\$887,121
6. County subsidy	\$826,960	\$839,168	\$932,114	\$936,945
7. Miles driven	351,188	331,999	350,000	360,000
8. County miles driven	194,430	196,638	175,000	180,000
9. City miles driven	156,758	135,361	175,000	180,000
Outcome:				
1. Buses with GPS	22	22	22	22
2. Buses with cameras	0	0	0	16
3. Percentage of revenue				
a. County	50.89%	50.56%	51.9%	51.37%
b. City	33.0%	29.46%	30%	29.83%
c. Fares	6.12%	9.05%	8%	6.25%
d. Other agencies	9.99%	10.93%	10.1%	12.55%
Efficiency:				
1. Cost per mile	\$4.69	\$4.99	\$5.12	\$5.07
2. Cost per ride	\$18.66	\$18.59	\$19.93	\$20.26
3. Miles per gallon	7.47	7.33	7.33	7.50

Medical Examiner

Department: Medical Examiner

Program: Death Investigations

Key Issues Impacting the Department:

The Medical Examiner has been successful in retaining an accident investigator and also several deputy medical examiners to assist him with a large caseload. The number of cases has been increasing, but those cases requiring autopsies have not increased at the same rate. Autopsy work substantially increases the cost of a death investigation. Linn County is fortunate to have local pathologists for autopsy work, avoiding costly transportation charges that would be necessary if the State Medical Examiner’s office performed the autopsies. Out-of-county death investigations are billed back to the county or residency in Iowa. As a result, Linn County is beginning to see significant increases in costs for residents who have died in other counties and the cost per death is much higher than if the investigation had been conducted in Linn County.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$0	\$26,826	\$1,000	\$0
Total Revenues	\$0	\$26,826	\$1,000	\$0
Expenditures/Uses				
Human Service Providers	\$34,221	\$32,496	\$40,000	\$40,000
Operating Expenditures	297,705	305,162	314,940	344,440
Total Expenditures	\$331,926	\$337,658	\$354,940	\$384,440

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions	0.00	0.00	0.00	0.00
Total Full - Time Equivalents	0.00	0.00	0.00	0.00

Department: Medical Examiner

Program: Death Investigations

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 limit the number of autopsies conducted to 25% of cases investigated

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Medical examiner expenditures	\$331,926	\$337,658	\$354,940	\$384,440
Output:				
1. Number of cases investigated	290	307	300	300
2. Number of cases requiring autopsies	73	70	75	75
Outcome:				
1. Percentage of cases requiring autopsies	25%	23%	25%	25%
Efficiency:				
1. Cost per case investigated	\$1,145	\$1,100	\$1,183	\$1,281

Explanatory Data:

Savings in lab test fees provide the cost savings in fiscal year 2011. Autopsies must be performed when death circumstances require additional testing. Limiting the number of autopsies performed to 25% is a financial target identified for budget purposes, but this does not impact the number of autopsies ordered by the Medical Examiner.

Planning & Development

Department: Planning & Development

Key Issues Impacting the Department:

Residential Construction Downturn: In addition to the impact from the agricultural exemption, the number of permits for new residential construction, and the number of applications for new subdivisions and other development proposals, has remained steady or decreased slightly over the past few years.

New 28E Agreements for Building Inspection Services: The negative revenue impact from the downturn in new construction and development applications has been partially offset by the 28E agreements with the cities of Ely, Fairfax, Lisbon, and Mt Vernon to provide building inspection services.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$16,275	\$492,754	\$22,000	\$0
Licenses & Permits	244,060	210,483	232,200	226,979
Charges for Services	34,335	26,670	17,135	15,159
Miscellaneous	86	96	200	113
Total Revenues	\$294,756	\$730,003	\$271,535	\$242,251
Expenditures/Uses				
Personal Services	\$997,622	\$1,034,293	\$1,060,174	\$1,083,480
Operating Expenditures	2,302,433	189,142	187,476	121,680
Total Expenditures	\$3,300,055	\$1,223,435	\$1,247,650	\$1,205,160

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	10.00	9.00	9.00	9.00
Part Time	0.00	.50	.50	.50
Management & Confidential	3.00	3.00	3.00	3.00
Total Full - Time Equivalents	14.00	13.50	13.50	13.50

Department: Planning and Development

Program: Administration

Program Description: Fair, objective and consistent administration of zoning and building regulations; balancing the need of the individual and the public through building safety and the wise use of our land and environmental resources.

Organizational Strategic Goal: Earning and maintaining the public trust.

Performance Objectives:

1. Achieve 90% customer satisfaction rating of “Good” or “Very Good” on Zoning Division customer service survey returns rating the overall services or assistance provided by staff.
2. Achieve 90% customer satisfaction rating of “Good” or “Very Good” on Building Division customer service survey returns rating the overall services or assistance provided by staff.
3. Perform 95% of building inspections on the scheduled inspection day.
4. Maintain 75% of Annual Work Program tasks according to schedule.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of Zoning Division customer service surveys returned	27	7	13	16
2. Number of Building Division customer service surveys returned	50	36	30	39
3. Total number of building inspections requested	5,200	4,428	4,800	4,810
4. Number of Annual Work Program tasks initiated	19	22	18	15
Output:				
1. Number of Zoning Division customer service surveys mailed	94	79	85	86
2. Number of Building Division customer service surveys mailed	160	143	150	151
3. Total number of inspections performed	5,199	4,423	4,800	4,810
4. Number of Annual Work Program tasks	28	29	23	20
Outcome:				
1. Number of Zoning Division customer service surveys overall rating “Good” or “Very Good”	26	7	11	15
2. Number of Building Division customer service surveys overall rating “Good” or “Very Good”	47	36	28	37
3. Number of building inspections performed on scheduled inspection day	5,199	4,423	4,800	4,810
4. Number of Annual Work Program tasks on schedule	18	18	15	15
Efficiency:				
1. Percent of Zoning Division customer surveys overall rating “Good” or “Very Good”	96%	100%	85%	95%
2. Percent of Building Division customer surveys overall rating “Good” or “Very Good”	94%	100%	93%	95%
3. Percent of building inspections performed on Scheduled inspection day	99%	99%	100%	100%
4. Percent of Annual Work Program tasks on schedule	96%	82%	83%	100%

Public Health

Department: Public Health

Key Issues Impacting the Department:

The Department completed a Strategic Planning process last October. A new mission statement for Public Health was developed. A four-part template is being utilized in achieving our mission thru development of goals, Objectives, actions, and measures as they relate to the following key areas: Financials; Customers; Workforce; and Process. The strategic goal is to align with the proposed Local Public Health Agency Standards.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$2,274,922	\$3,367,590	\$2,995,768	\$1,878,933
Licenses & Permits	495,138	540,513	518,487	515,915
Charges for Services	391,361	625,137	451,497	268,725
Miscellaneous	10,972	3,192	3,000	2,800
Total Revenues	\$3,172,393	\$4,536,432	\$3,968,752	\$2,666,373
Expenditures/Uses				
Personal Services	\$3,424,566	\$4,324,821	\$4,179,819	\$3,778,414
Human Service Providers	25,398	15,679	32,275	26,226
Operating Expenditures	1,426,254	1,338,738	1,330,101	818,732
Capital Outlay	104,279	139,705	41,200	92,732
Total Expenditures	\$4,980,497	\$5,818,943	\$5,583,395	\$4,716,104

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Bargaining Unit	37.47	44.00	40.57	36.00
Part Time	2.60	1.67	1.38	0.00
Management & Confidential	12.00	12.00	11.50	10.00
Total Full - Time Equivalents	53.07	58.67	54.45	47.00

Department: Public Health

Program: Air Quality Branch

Program Description: Implements and enforces the requirements of the Clean Air Act and the Air Quality Chapter of the Linn County Code of Ordinances. The Air Quality Branch issues construction and operating permits, monitors air quality, reviews air emissions inventories, conducts compliance inspections and performs planning and rulemaking functions.

Organizational Strategic Goal: Manage the air quality to protect the health of the people and the environment in Linn County

Performance Objectives:

1. Develop, adopt, implement and enforce air quality regulations to limit the number of days the ambient air exceeds primary National Ambient Air Quality Standards (NAAQS) to less than or equal to four.
2. Reduce the number of air quality violations per inspection by 10% from the previous 3-year average by improving technical assistance, increasing on-site support and ensuring ATI/PTO permits contain appropriate limits.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. FTEs utilized in Air Pollution Programs	10.04	10.31	10.05	10.05
Output:				
1. New or modified air quality permits issued	361	314	231	364
2. Number of source inspections	48	90	62	69
Outcome:				
1. Number of days of Air Quality Index was Good (green)	274	286	286	286
2. Number of days of Air Quality Index was Moderate (yellow)	88	79	73	77
3. Number of days National Ambient Air Quality Standards were exceeded	8	0	4	3
4. Percentage of inspections with violations	35%	34%	29%	28%
Efficiency:				
1. Cost per air quality permit	\$686	\$1,025	\$915	\$1,054
2. Cost per air quality inspection	\$1,457	\$1,578	\$1,622	\$1,622

Department: Public Health

Program: Environmental Health Branch

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

Organizational Strategic Goal: Provide information and problem solving to make our customers safer through prevention, promotion and protection of their health and the environment

Performance Objectives:

1. Improve environmental quality in Linn County.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. FTEs utilized in food service inspections	3.90	3.55	3.60	3.75
2. FTEs utilized in on-site waste water inspections	1.30	1.35	2.33	2.33
3. FTEs utilized in pool and spa inspections	0.68	0.62	0.44	0.50
Output:				
1. Number of food establishment inspections ¹	1,832	2,011	1,850	2,015
2. Number of on-site waste water treatment permits issued.	211	175	185	195
3. Number of public pools and spas inspected.	117	116	120	120
4. Total number microbial samples for public pools and spas	782	526	820	673
Outcome:				
1. Percentage of food establishment inspections with critical violations ¹	71.60%	77.83%	70%	70%
2. Percentage of on-site waste water treatment systems functioning adequately at time of transfer	87.60%	84%	90%	87%
3. Number of microbiological samples tested positive for Total Coliform in public pools and spas	15	11	15	10
4. Number of food borne illness outbreaks	2	2	1	1
5. Number of food borne illness reports filed	122	99	75	75
Efficiency:				
1. Cost/food service establishment	\$189.66	\$149.28	\$161.43	\$163.07
2. Cost/on-site waste water treatment permit issued	548.91	652.36	1,044.20	1,046.95
3. Cost/pool and spa inspected	517.80	451.99	303.16	365.09

¹ Fixed sites only; does not include temporary or mobile food licensed facilities

Department: Public Health

Program: Healthy Homes Branch

Program Description: Provides services to reduce environmental health hazards in the home.

Organizational Strategic Goal: Promote a healthy and safe home environment for the citizens in Linn County

Performance Objectives:

Reduce the number of children who have elevated blood lead levels (elevated children).

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. FTEs utilized in blood lead screening & management	0.20	0.35	0.35	0.35
2. FTEs utilized in elevated blood lead child (>=10)	0.35	0.25	0.25	0.25
3. FTEs utilized in visual home assessment	NA	0.20	0.30	0.35
4. FTEs utilized in landlord training (healthy homes)	NA	0.00	0.50	0.50
5. FTEs utilized community outreach: lead / radon / bed bugs	NA	0.20	0.30	0.30
6. FTEs utilized in property maintenance inspections/nuisances	NA	0.05	0.30	0.40
Output:				
1. Number of lead screens managed	NA	8,416	8,500	8,500
2. Number of elevated children identified for follow up	36	24	25	26
3. Number of visual home assessments conducted	NA	67	90	95
4. Number of trainings conducted (testing required)	NA	0	20	20
5. Number of radon test kits sold	8,000	10,036	5,000	5,000
6. Number of property maintenance inspections completed	10	4	20	65
Outcome:				
1. Reduce percentage of elevated children to no more than 1 %	1.5%	1.1%	1.3%	1.2%
2. Number of rescreen notices for blood testing follow-up	NA	200	200	200
3. Number of persons educated during home visual assessment	NA	134	180	190
4. Number of landlords credentialed	NA	0	5	75
5. Number of radon test kits analyzed	4,802	5,166	3,500	3,500
6. Number of property maintenance inspections resolved	NA	2	15	50
Efficiency:				
1. Cost/per screening management	NA	\$3.54	\$3.55	\$3.47
2. Cost per elevated child	NA	\$886.82	\$861.33	\$810.80
3. Cost/healthy homes assessment	NA	\$254.13	\$287.11	\$310.66
4. Cost for landlord training & credentialing program	NA	NA	\$2,153.32	\$2,108.08
5. Cost per property maintenance inspections	NA	\$1,064.18	\$1,291.99	\$518.91

Department: Public Health

Program: Laboratory Services Division

Program Description: Provides Public Health Laboratory support for blood and environmental lead, sexually transmitted disease, 24/7 PH response, water and ambient air monitoring to our agency and customers

Organizational Strategic Goal: Provide the highest quality for our customers to make informed decisions

Performance Objectives:

1. Improve Customer Satisfaction
2. Provide highest quality analytical service and support to our agency and customers
3. Maintain or increase quantity of tests performed

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. FTEs utilized in Ambient Air Monitoring	3.75	3.75	3.75	3.75
2. FTE's utilized for Environmental Lead Lab analysis	0.90	0.75	0.40	Eliminated
3. FTE's utilized for Water Lab Analysis	0.40	0.40	0.40	.40
4. FTEs utilized in Clinical Services Support	0.25	0.75	1.10	1.10
Output:				
1. Number of Air Monitor hours collected	82,000	79,500	73,500	67,500
2. Number of environmental lead samples analyzed	5,160	5,316	2,400	Eliminated
3. Number of water samples analyzed	2,897	2,994	3,000	3,000
4. Number of STD samples processed	unavailable	1,914 ¹	3,200	3,200
Outcome:				
1. Percent of monitors maintaining >75% completeness	100%	100%	100%	100%
2. Average turnaround time on environmental lead	2.3	2.4	2.0	Eliminated
3. Average turnaround time on water analysis	4.7	5.5	5.5	5.5
4. Number of Acceptable STD Samples Submitted for analysis	unavailable	1,801 ¹	3,072	3,072
Efficiency:				
1. Cost/valid air monitoring hour	\$5.37	\$4.89	\$5.22	\$5.49
2. Percent of environmental lead samples reported within 3 days of receipt	77%	74%	88%	Eliminated
3. Percent of water samples reported within 7 days of sample receipt	91.8	100%	95%	95%
4. Percent of Conformance submittals	unavailable	94.1% ¹	96%	96%

¹ Data available for September 2010 – June 3011

Department: Public Health

Program: Communicable Disease Branch

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

Organizational Strategic Goal: Provide respectful, compassionate, and professional care through health promotion and disease prevention to enable the public to achieve optimal health status.

Performance Objectives:

1. Increase the number of children who receive immunizations by 10%
2. Confine the prevalence of HIV infection
3. Reduce the rate of Sexually Transmitted Infections (STI)

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. FTEs utilized on immunization and tracking of children	1.22	1.28	1.30	1.30
2. FTEs utilized on HIV/AIDS programming	0.20	0.27	0.50	0.50
3. FTEs utilized in STI programming	1.84	2.18	2.00	2.00
4. Total number of clinic hours for Communicable Disease	6,886	8,722	8,000	8,000
Output:				
1. Number of immunization visits	3,929	1,880	2,000	2,200
2. Number of AIDS cases in Linn County ¹	127	67	100	100
3. Number of gonorrhea cases ²	40	243	250	250
Outcome:				
1. Number of children vaccinated	1,398	1,383	1,500	1,500
2. Confine incidence of HIV to no more than 200/100,000 ³	127	125	130	130
3. Reduce gonorrhea prevalence to no more than 5% ⁴	4.0%	14.0% ⁵	10.0%	5.0%
Efficiency:				
1. Cost/child for immunizations	\$34	\$125	\$124	\$86
2. Cost/AIDS case	\$172	\$398	\$735	\$563
3. Cost/gonorrhea case	\$5,036	\$1,653	\$1,529	\$1,171

¹ Cumulative cases of Aids since 1983- individuals living with HIV or AIDS (9 new diagnoses in 2011)

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

³ Number HIV cases is estimated to be three times that of AIDS cases; reported as both HIV and Aids- per CDC, Iowa designated as a low prevalence state.

⁴ CDC reports prevalence as a percent of individuals tested

⁵ Linn County Public Health clinic incidence is 14% due to percentage of high-risk individuals utilizing the clinic

Department: Public Health

Program: Public Health Emergency Prep Office

Program Description: Develop, implement and support Public Health Emergency Preparedness (PHEP) policies and procedures according to State and Department requirements.

Organizational Strategic Goal: To provide an organized and accessible emergency response system for Linn County Public Health and its stakeholders.

Performance Objectives:

1. Staff assigned to Incident Command System (ICS) Training within 3 months
2. New hires will complete ICS training within 12 months of employment
3. Public Health Component within a minimum of 4 County drills
4. Public Health representation on Community Response committees

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. FTEs utilized in PHEP activities	0.00	0.00	2.75	2.75
2. FTE to coordinate Public Health Preparedness (PHEP) activities	1.00	1.00	1.00	1.00
3. Number of LCPH staff ICS position-specific trained	60	55	60	60
Output:				
1. Percent of Region 6 regional meetings attended	100%	100%	100%	100%
2. Number of local preparedness drills with public health component	5	8	5	5
3. Number of people (>1 yr employment) completed assigned incident command training	26% ¹	74%	90%	90%
4. Number of people assigned to ICS training within 3 months	100%	100%	100%	100%
Outcome:				
1. 100% of LCPH staff position-specific trained	100%	74%	100%	100%
2. 90% attendance at Region 6 PHEP meetings	100%	100%	100%	100%
3. Four local preparedness drills with public health component	100%	100%	100%	100%
4. Percent of people assigned to ICS training within 3 months	100%	100%	100%	100%
Efficiency:				
1. Cost of PHEP ²	\$0.007	\$0.001	\$0.001	\$0.001
2. Cost/PHEP drill	N/A	\$5,480.54	\$6,000	\$6,000
3. Cost/PHEP regional meeting attended	\$1,628	\$1,731.84	\$1,900	\$2,000

¹ In FY10, the ICS training requirements for each LCPH member were altered and the department was responding to H1N1

² Grant funding in dollars/person/day for PHEP

Purchasing

Department: Purchasing

Key Issues Impacting the Department:

Since the flood of 2008, the key issue of the department is purchasing or leasing appropriate space for displaced departments. For fiscal year 2011 and beyond, Purchasing will be responsible for all passenger vehicles not expended from special revenue funds. The department is also exploring different approaches to the purchasing of supplies.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$110,149	\$129,415	\$110,000	\$160,000
Charges for Services	195	181	19	0
Total Revenues	\$110,344	\$129,596	\$110,019	\$160,000
Expenditures/Uses				
Personal Services	\$214,752	\$220,644	\$228,417	\$238,368
Operating Expenditures	90,490	153,310	128,437	181,380
Total Expenditures	\$305,242	\$373,954	\$356,854	\$419,748

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Bargaining Unit	2.00	2.00	2.00	2.00
Part Time	.70	.70	.70	.70
Management & Confidential	1.00	1.00	1.00	1.00
Total Full - Time Equivalents	3.70	3.70	3.70	3.70

Department: Purchasing

Program: Purchasing

Program Description: The procurement of good and services for the County by ensuring that the County receives the best products and services at the lowest possible price. The seamless processing of all the County and City of Cedar Rapids mailing and inter office delivery.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. To assist all County departments with their procurement needs.
2. To process mailings (non-bulk) and packages for shipping received from departments within one day of receipt.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of requests for RFP/RFQ's from departments	52	63	55	60
2. Non-bulk mail pieces and packages for shipping received for processing	750,500	781,484	750,000	770,000
Output:				
1. Number of requests completed for RFP/RFQ's from Departments	52	63	55	60
2. Mailing (non-bulk) and shipping pieces processed within one working day of receipt	751,500	781,484	750,000	770,000
Outcome:				
1. Percent completed and in compliance with Procurement Policy	100%	100%	100%	100%
2. Percentage of non-bulk mailing and shipping pieces processed within one working day	100%	100%	100%	100%

Recorder

Department: Recorder

Key Issues Impacting the Department:

Number of documents recorded annually varies greatly with the economy. When real estate sales are low, and interest rates are higher, fewer transactions occur with fewer recordings.

Legislative changes have gone into effect and snowmobiles, all-terrain vehicles and hunting and fishing license are all process on the same state wide system. Customers will be able to renew snowmobile and all-terrain vehicle licenses at convenience stores, so the office might not be renewing many.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Charges for Services	\$1,607,520	\$1,700,971	\$1,596,000	\$1,579,000
Use of Money & Property	1,501	713	600	600
Total Revenues	\$1,609,021	\$1,701,684	\$1,596,600	\$1,579,600
Expenditures/Uses				
Personal Services	\$888,325	\$946,217	\$989,290	\$1,014,459
Operating Expenditures	262,842	306,081	267,383	237,383
Total Expenditures	\$1,151,167	\$1,252,298	\$1,256,673	\$1,251,842

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Deputies	3.00	3.00	3.00	3.00
Bargaining Unit	9.00	10.00	10.00	10.00
Total Full - Time Equivalents	13.00	14.00	14.00	14.00

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Wages and benefits	\$888,325	\$946,217	\$989,290	\$1,014,459
2. Computer lease/service contract	81,619	89,212	85,000	85,000
3. Operations	131,669	146,869	102,383	102,383
Output:				
1. Number of documents recorded /processed	64,494	67,170	68,000	68,000
2. Number of employees fully cross trained	12	13	12	13
3. Number of boat transactions completed	19,177	2,221	2,600	18,000
4. Number of hunting/fishing/snowmobile &ATV licenses sold	20,727	24,686	24,000	24,000
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	99%	100%	100%	100%
Efficiency:				
1. Cost per document recorded	\$16.23	\$16.73	\$16.47	\$16.44
2. Cost per boat registration or title issued	1.44	2.67	2.27	2.34
3. Cost per DNR license sold	1.33	2.16	2.21	1.76

Risk Management

Department: Risk Management

Key Issues Impacting the Department:

The Risk Manager is responsible for the submittal of all claims resulting from flood damage to FEMA. Total damage to the County's property from the June of 2008 flood is estimated at approximately \$60 million. Construction projects to repair or replace county buildings will continue through fiscal year 2013.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$21,512	\$1,484	\$7,449	\$4,940
Miscellaneous	250,481	244,429	256,921	264,327
Total Expenditures	\$271,993	\$245,913	\$264,370	\$269,267
Expenditures/Uses				
Personal Services	\$192,680	\$206,200	\$215,461	\$222,777
Operating Expenditures	64,997	39,688	40,460	45,990
Capital Outlay	0	761	8,449	500
Total Expenditures	\$257,677	\$246,649	\$264,370	\$269,267

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
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 Equivalents	3.00	3.00	3.00	3.00

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of FTEs	3.00	3.00	3.00	3.00
2. Administrative cost of risk management program	\$250,482	\$244,429	\$256,921	\$264,267
3. Workers compensation claims paid	689,611	889,233	700,000	635,733
4. County vehicle accident claims paid	26,770	23,967	20,000	20,000
5. Liability claims paid	37,591	701,551	80,000	80,000
6. Prior years claims paid	1,188,405	1,004,454	1,859,180	1,300,000
Output:				
1. Number of claims for workers compensation	54	64	50	45
2. Number of claims for vehicle accidents	16	10	10	10
3. Number of claims for liability	11	11	10	10
Efficiency:				
1. Average cost of workers compensation claims paid	\$12,770	\$13,894	\$14,000	\$14,127
2. Average cost of vehicle claims paid	1,673	2,397	2,000	2,000
3. Average cost of liability claims paid	3,417	63,777	8,000	8,000

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.

Claims paid during a fiscal year are not necessarily incurred in that fiscal year. A substantial liability claim was paid in FY11 that originated in FY05 (\$585,565). Another settlement was agreed upon for a claim originating from FY08 (\$30,000).

The administrative cost of the risk management program includes the salary and benefits for 3.00 FTEs and operating costs of the program.

Sheriff

Department: Sheriff

Key Issues Impacting the Department:

The key issue for the Sheriff's Office is the matching of available personnel resources with the demands placed on our office. In particular, we are short staffed on the Detective Division, Patrol Division and the Correctional Division. Our deputy staff has remained constant over the last several years, but the work load and demands for service have not. In addition, we have staff on military leave, and a high turnover in deputy personnel in the last two years. Upon hire, a deputy must attend a 12 or 14 week academy, one week of jail school, plus 6 weeks of additional training before he/she is assigned to a shift for themselves. Over 4 months of wages are invested before an officer can become productive on his/her. This has caused a great burden on our overtime budget. Out turnover for the most part is from two categories. New officers that do not want to work the jail, and seek other full time law enforcement positions, and retirements from an aging work force.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$2,324,041	\$3,806,913	\$3,327,616	\$2,948,427
Licenses & Permits	52,531	213,074	125,000	75,000
Charges for Services	1,328,780	1,589,997	1,578,551	1,638,300
Use of Money & Property	89,627	108,143	98,200	98,000
Miscellaneous	304,070	471,860	550,110	705,000
Total Revenues	\$4,099,049	\$6,189,987	\$5,679,477	\$5,464,727
Expenditures/Uses				
Personal Services	\$13,840,214	\$14,256,323	\$15,358,583	\$15,954,732
Human Service Providers	193,711	225,138	171,000	175,000
Operating Expenditures	2,432,168	2,452,229	2,307,662	2,008,231
Capital Outlay	454,477	370,245	284,502	182,000
Total Expenditures	\$16,920,570	\$17,303,935	\$18,121,747	\$18,319,963

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Deputies - Management	4.00	5.00	5.00	5.00
Deputies - PPME	80.00	82.00	82.00	85.00
Bargaining Unit - AFSCME	46.00	47.00	47.00	49.00
Bargaining Unit - PPME	9.00	9.00	9.00	9.00
Part Time	1.60	2.52	3.00	3.00
Management & Confidential	32.00	31.00	31.00	31.00
Total Expenditures	173.60	177.52	178.00	183.00

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Calls for service	34,236	43,746	45,000	48,500
2. Mutual aid calls	964	1,274	1,300	1,350
3. Accidents	1,060	1,612	1,650	1,750
4. Deputies assigned	28	28	30	30
5. Patrol expenditures	\$3,263,145	\$3,648,174	\$3,481,101	\$3,491,708
6. Percent of Sheriff's Office budget	20.03%	21.10%	19.82%	19.94%
Output:				
1. Miles patrolled	752,939	736,154	750,000	750,000
2. Tickets	3,873	5,213	5,450	5,600
3. Warnings	4,391	6,442	6,500	6,600
4. Arrests	2,506	3,062	3,000	3,000
5. Revenue generated	\$535,835	\$548,987	\$626,000	\$352,500
Outcome:				
1. Percent of budget paid from outside revenues	16.42%	15.04%	17.98%	10.09%
Efficiency:				
1. Cost per mile patrolled	\$4.33	\$4.96	\$4.64	\$4.66

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.

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:

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Total number of cases reported	997	1,063	1,078	1,105
2. Burglary cases reported	193	232	240	245
3. Theft/fraud cases reported	352	404	410	425
4. Assault/harassment cases reported	384	345	345	350
5. Larceny motor vehicle reported	35	47	45	45
6. Sexual abuse cases reported	33	35	38	40
7. Deputies assigned	7	7	7	7
8. Criminal division expenditures	\$759,300	\$748,563	\$804,598	\$789,929
9. Percent of Sheriff's Office budget	4.66%	4.25%	4.58%	4.51%
Output:				
1. Burglary/robbery cases cleared	42	76	80	84
2. Theft/fraud cases cleared	142	199	210	206
3. Assault/harassment cases cleared	352	219	230	215
4. Larceny motor vehicle cases cleared	23	28	30	25
5. Sexual abuse cases cleared	27	29	31	35
Outcome:				
1. Percent of cases cleared	59.00%	51.83%	53.55%	51.13%
2. Percent of budget paid from outside revenue	0	0	0	0
Efficiency:				
1. Cost per case reported	\$761.61	\$704.20	\$741.56	\$714.87

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Total claims for service	51,415	69,675	70,000	70,000
2. Entry and/or inquires to Iowa NCIC System	173,179	685,382	700,000	715,000
3. Operators assigned	9	9	9	9
4. Expenditures	\$1,223,228	\$1,014,242	\$932,199	\$1,011,586
5. Percent of Sheriff's Office budget	7.33%	5.86%	5.31%	5.78%
Output:				
1. Revenue generated	\$10,200	\$10,800	\$10,800	\$10,800
Outcome:				
1. Percent of budget paid from outside revenue	0.83%	1.06%	1.16%	1.07%
Efficiency:				
1. Cost per service call	\$23.79	\$14.56	\$13.32	\$14.45

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Deputies assigned	58	58	61	61
2. Correctional Center expenditures	\$8,203,320	\$8,527,850	\$9,091,254	\$9,253,508
3. Percent of Sheriff's Office budget	50.37%	49.32%	51.75%	52.84%
Output:				
1. Total inmates booked	12,319	12,870	12,700	12,750
2. Total prisoner days	121,979	142,489	139,000	140,000
3. Average daily female population	32	39	37	37
4. Average daily male population	276	326	310	328
5. Total daily average	308	365	347	355
6. Number of inmate medical visits (Doctor/Nurse)	30,976	39,820	40,000	40,000
7. Average daily work release	13	11	14	14
8. Revenue collected	\$2,088,939	\$3,560,123	\$2,960,789	\$2,960,427
Outcome:				
1. Percent of budget paid with outside revenue	25.46%	41.75%	32.57%	31.99%
Efficiency:				
1. Inmate cost per meal (excludes wages)	\$1.29	\$1.36	\$1.25	\$1.30
2. Medical cost per inmate day (includes wages)	6.08	5.47	5.86	5.89

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:

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

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. General medical calls	1,567	1,537	1,550	1,550
2. Cardiac calls	197	208	210	210
3. Trauma calls	588	573	580	580
4. Advanced care calls	360	469	475	475
5. Extrication accidents	18	3	5	4
6. Ambulance calls with non-ALS services	243	204	205	220
7. Water rescue calls	4	2	3	4
8. Hazardous material calls	65	30	30	35
9. Special rescue calls	3	1	2	3
10. Fire calls	266	321	330	335
11. Deputies assigned	3	3	3	3
12. Expenditures	\$342,434	\$344,375	\$371,173	\$348,012
13. Percent of Sheriff's Office budget	2.10%	1.41%	2.11%	1.93%
Output:				
1. Revenue generated	\$37,000	\$37,000	\$37,000	\$37,000
Outcome:				
1. Percent of budget paid with outside revenue	10.80%	10.74%	9.97%	10.63%
Efficiency:				
1. Cost per case	\$103.42	\$102.86	\$109.49	\$101.88
2. Rescue responses per deputy	1,104	1,116	1,130	1,138

Explanatory Data: Excludes training provided to other agencies including fire departments and ambulance services. 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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Process documents received	24,374	26,879	26,925	27,000
2. Deputies assigned	6	6	6	6
3. Expenditures	\$504,200	\$524,113	\$564,101	\$668,099
4. Percent of Sheriff's Office budget	3.60%	3.03%	3.21%	3.82%
Output:				
1. Documents served	22,380	24,503	24,725	24,750
2. Documents unable to be served	1,994	2,376	2,200	2,250
3. Revenue generated	\$743,624	\$946,411	\$907,200	\$907,000
Outcome:				
1. Percent of documents served	91.8%	91.16%	91.83%	91.66%
2. Percent of budget paid with outside revenue	147.77%	180.57%	160.82%	135.76 %
Efficiency:				
1. Documents served per deputy	4,062	4,083	4,121	4,125

Explanatory Data: Expenditures for clerical support staff 6.0 FTEs and Lieutenant 1.0 FTEs assigned to the Civil Division are excluded from Civil Division and included in Administration.

Soil Conservation

Department: Soil Conservation

Key Issues Impacting the Department:

Linn County Soil Conservation continues its partnership with the Federal USDA-Natural Resources Conservation Service and the State of Iowa's Linn Soil and Water Conservation District to provide technical and financial assistance to private landowners, business and public entities within the borders of Linn County. While the predominance of work performed is with assisting agricultural producers on more than 300,000 acres of cropland on issues ranging from soil erosion, to livestock management and waste utilization the Linn County Soil Conservation Department also provides urban assistance to local communities and development professionals to promote sustainable growth strategies and the protection of natural resources located within and affected by the urban component of Linn County. Linn County Soil Conservation provides resource based assistance to other county departments such as Health, Conservation, Engineering, Planning and Development, and others that rely on such information to formulate and implement department goals and priorities. Staffing, budget constraints, and to a lesser extent lack of awareness by those in other county departments as to the relevancy of the Linn County Soil Conservation Department have hindered departmental growth in the past and will continue to be ongoing challenges looking forward.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Expenditures/Uses				
Personal Services	\$74,336	\$76,029	\$78,526	\$79,920
Operating Expenditures	835	29,455	1,360	1,360
Total Expenditures	\$75,171	\$105,484	\$79,886	\$81,280

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Management & Confidential	1.00	1.00	1.00	1.00
Total Full - Time Equivalents	1.00	1.00	1.00	1.00

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Personnel expenditures	\$74,336	\$76,029	\$78,526	\$79,920
2. Office and transportation resources from Natural Resources Conservation service and the Iowa Division of Agriculture and Land Stewardship	13,000	13,000	13,000	13,000
Output:				
1. Customer contacts	625	575	600	700
2. Acres of non-highly erodible land planned to tolerable limits "T"	1,600	1,400	1,600	1,600
3. Acres of new or revised conservation plans	2,500	2,100	2,400	2,500
4. Acres of conservation planning to "T" or RMS	4,100	3,500	4,000	4,100
5. Acres of cropland treated for erosion	4,100	3,500	4,000	4,100
6. Acres of approved conservation system applied	2,600	2,200	2,500	2,800
7. Number of individuals and/or groups applying practices	180	150	175	195
8. Number of nutrient management plans	18	11	15	15
9. Number of waste management structures built	2	1	0	1
10. Number of educational projects	4	5	6	4
11. Number of roadside erosion and sediment control sites	4	3	3	3
12. Technical assistance projects with Board of Supervisors, Linn SWCD, Road Department, and other county offices	48	44	48	50
Outcome:				
1. Percentage of contacts resulting in conservation planning	70%	68%	65%	60%
2. Percentage of contacts resulting in conservation project application	50%	60%	63%	70%
3. Percentage of planned educational efforts accomplished	100%	100%	100%	100%
Efficiency:				
1. Average cost per acre planned	\$9.07	\$10.86	\$9.82	\$9.74
2. Average cost per acre of approved conservation system applied	\$28.59	\$34.56	\$31.41	\$28.55

RMS-Resource Management System

SWCD-Soil & Water Conservation District

State Welfare

Department: State Welfare

Key Issues Impacting the Department:

Linn County's food assistance participation rate is the highest in the state. This is based on the number of individuals reporting income of less than 130% of poverty as of the last census. The state average is approximately 50% of this rate. The department also faces many challenges due to state budget cuts and staff turnover.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$259,814	\$179,570	\$191,267	\$205,002
Charges for Services	1,983	0	0	0
Total Revenues	\$261,797	\$179,570	\$191,267	\$205,002
Expenditures/Uses				
Operating Expenditures	\$616,094	\$606,219	\$597,499	\$597,499
Total Expenditures	\$616,094	\$616,094	\$597,499	\$597,499

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions	0.00	0.00	0.00	0.00
Total Full - Time Equivalents	0.00	0.00	0.00	0.00

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.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Number of positions	47	50	43	43
2. Cost of administration *	\$616,094	\$606,219	\$597,499	\$597,499
Output:				
1. Number of FA cases reviewed by Quality Control	101	100	108	108
2. Number of applications filed for all programs	24,378	27,300	66,794	66,794
Outcome:				
1. Average process days for applications	15	16	16	16
2. Total value of assistance paid out correctly based on **Food Stamps Quality Control findings	19,177	20,000	20,000	20,000
3. Number of filled positions	47	47	43	43
Efficiency:				
1. Applications responded to in a timely manner	97.0%	95.0%	92.03%	95.0%
2. Food Stamps Quality Control accuracy findings	96.8%	95.0%	96.14%	95.0%

*Administration costs do not include agency staff. Staff members are State of Iowa employees including 43 financial assistance staff members and 132 authorized positions.

**QC Data-based on actual results of random sampling done on a monthly basis. Fiscal 2011 and 2012 are estimates.

Treasurer

Department: Treasurer

Key Issues Impacting the Department:

The Treasurer's property tax division will implement a new real estate software program. The system will require additional programming to interface with the accounting system. The IT department, Auditor's office, Finance and Budget and the Treasurer's office will be impacted by this change. The new system is expected to make significant improvements in the processing of property tax payments and reporting.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Charges for Services	\$1,715,300	\$1,856,987	\$1,880,714	\$1,900,955
Use of Money & Property	236,923	270,836	235,500	236,700
Total Revenues	\$1,952,223	\$2,127,823	\$2,116,214	\$2,137,655
Expenditures/Uses				
Personal Services	\$2,166,687	\$2,187,699	\$2,176,328	\$2,310,734
Operating Expenditures	309,382	268,073	274,289	296,743
Capital Outlay	0	13,997	0	0
Total Expenditures	\$2,476,069	\$2,469,769	\$2,450,617	\$2,607,477

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Authorized Positions				
Elected & Appointed Officials	1.00	1.00	1.00	1.00
Deputies	5.00	4.00	5.00	5.00
Bargaining Unit	30.00	29.00	29.00	29.00
Total Full - Time Equivalents	36.00	34.00	35.00	35.00

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: Excel in Customer Satisfaction

Performance Objectives: To perform the duties as prescribed in a timely manner in order to meet all legal requirements as required by the Code of Iowa.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Real estate parcels	96,997	103,946	104,075	104,125
2. Special assessments	1,280	1,311	1,295	1,295
3. Mobile homes	4,093	4,030	4,050	4,065
4. Low income credit applications	620	635	630	632
5. Tax sales	1,433	1,282	1,250	1,275
6. Investment transactions	0	0	0	0
7. Treasurer orders	2,608	1,560	1,580	1,587
Output:				
1. Tax transactions performed	199,124	199,641	198,516	198,724
2. Auditor warrants cleared	26,917	25,416	23,675	21,893
3. Checks deposited	81,645	79,796	78,914	78,619
Outcome:				
1. Transactions performed in compliance with Code of Iowa	100%	100%	100%	100%
Efficiency:				
1. Cost per transaction	\$1.02	\$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: To perform the duties as prescribed in a timely manner in order to meet all legal requirements as required by the Code of Iowa.

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. Title transfer requests	58,405	61,057	61,987	62,433
Duplicate title applications	3,602	3,905	4,109	4,189
2. Registration renewals	293,039	300,894	304,671	305,103
Duplicate registrations	1,383	1,231	1,263	1,295
3. Lien notations	23,608	25,964	26,878	27,104
Lien releases	19,943	21,886	22,343	22,605
4. Additional fees request	430	452	461	479
5. Junking certificates issued	5,442	3,989	4,102	4,168
6. Plate cancellation requests	31,227	31,454	31,504	31,723
7. Motor Vehicle expenditures	\$1,679,480	\$1,777,974	\$1,836,647	\$1,742,274
Output:				
1. Transactions performed per title transfer	24	24	24	24
per duplicate title issuance	12	12	12	12
2. Transactions performed per renewal	8	8	8	8
per duplicate registration issuance	7	7	7	7
3. Transactions performed per lien notation	8	8	8	8
per lien releases	12	12	12	12
4. Transactions performed per additional fee requests	10	10	10	10
5. Transactions performed per junking certificate issuance	7	7	7	7
6. Transactions performed per plate cancellation per request for refund	5	5	5	5
per request for refund	7,568	7	7	7
7. Total transactions per year	616,187	618,209	620,415	621,899
Outcome:				
1. Percent of transactions performed in accordance with the Code of Iowa	100%	100%	100%	100%
Efficiency:				
1. Cost per transaction	\$2.73	\$2.88	\$2.96	\$2.80

Veteran Affairs

Department: Veteran Affairs

Key Issues Impacting the Department:

The wars in Iraq and Afghanistan have had a major impact on compensation entitlements and medical services provided. Traumatic Brain Injury and Post Traumatic Stress are long term concerns that will impact Linn County for years to come. Major accomplishments are in our community service programs: Stand Down, Sleep Out and Military Kids programs. Dental matching grant enhanced our services to Veterans. Earning National Certification has improved service to Veterans with more approved compensations and pension entitlements. Linn County VA brought in 14 million dollars in comp and pen claims and 10 million dollars in medical services. Legislative issues requiring service officers in every county and increasing the number of state service officers will improve delivery of services in Linn County and the state of Iowa.

Financial Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Revenues/Sources				
Intergovernmental	\$19,176	\$24,006	\$18,300	\$5,000
Miscellaneous	2,694	2,500	600	300
Total Revenues	\$21,870	\$26,506	\$18,900	\$5,300
Expenditures/Uses				
Personal Services	\$213,975	\$218,566	\$223,207	\$230,297
Human Service Providers	177,744	152,583	166,900	177,600
Operating Expenditures	24,152	19,302	22,700	15,425
Capital Outlay				
Total Expenditures	\$415,871	\$390,451	\$412,807	\$423,322

Personnel Summary	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
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	.13	.13	.13	.13
Total Full - Time Equivalents	3.13	3.13	3.13	3.13

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.

Explanation: Linn County Veterans Affairs had a significant increase in food assistance, due to more veterans were working at a minimum wage. Claims were down because veterans were able to use the Iowa Trust Fund to help flood victims pay rent and utilities. Flood victims received FEMA and Iowa Veterans Trust Fund assistance. Flood assistance is expected to drop significantly. Linn County VA reports Compensation, Pension dollars collected, because without these dollars veterans would be relying on other state and county programs. Requests for Federal Assistance should increase in the coming years now that all staff is certified by VA to process claims. Presentations were up because the VA Director had an unusual increase in request to speak at public events.

Organizational Strategic Goal: Enhance Quality of Life

Performance Objectives:

1. Ensure all injured veterans receive compensation & pension benefits.
2. To ensure that eligible veterans in need of assistance receive benefits.
3. To assist veterans in completing applications for submittal to the Iowa Veterans Homes.
4. To ensure that employable applicants become self-sufficient through referrals to education, training and employment agencies.
5. Continue 4 key programs: Sleep Out, Stand Down, PTSD support group and Political Forum

Performance Indicators	Actual 2010	Actual 2011	Projected 2012	Adopted 2013
Input:				
1. County veteran population – federally eligible	20,000	18,000	17,000	17,000
2. Requests for federal assistance – client appointments	960	1,278	1,300	1,300
3. County relief benefits	4,875	7,115	6,000	6,000
4. Food Assistance	3,014	3,214	3,500	3,500
5. Flood Victims	5	0	0	0
6. Federal Comp and Pen dollars	16 million	22 million	19 million	19 million
7. Medical VA dollars	5 million	26 million	26 million	26 million
Output:				
1. Claims issued	910	1,103	1,400	1,400
2. Grave markers provided	108	122	130	130
3. Workshops/Presentations	70	176	150	150
4. Iowa Veterans Home applications	16	21	25	25
Outcome:				
1. Assistance provided – percentage of expenditures	40%	43%	42%	42%
2. Administration – percentage of expenditures	60%	57%	58%	58%
Efficiency:				
1. Administrative cost per case assisted	\$39.30	\$41.57	\$40.00	\$40.00
2. Average benefit provided per case assisted	30.31	32.11	33.00	33.00

* Data not available

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.

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

Glossary of Terminology

(Continued)

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 and modified 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 Service: 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.

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.

Glossary of Terminology

(Continued)

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.

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.

Glossary of Terminology

(Continued)

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.

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*.

Glossary of Terminology

(Continued)

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
FEMA	Federal Emergency Management Agency
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 of the prior year approved budget of expenditures. The percentage 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 five-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 2013

November 2	Board of Supervisors discuss preliminary budget initiatives
November 9	Board sets guidelines using general fund projections
November 16	Distribute Budget Guidelines and Preparation Instructions
November 21	Public Budget Forum (Monday at 5:00 p.m.) – Linn County West Boardroom
November 30	Board Budget Review – Finance & Budget, Veteran Affairs
December 2	Board of Supervisors Budget Review – LIFTS, Risk Management
December 5	Board of Supervisors Budget Review – Board Other
December 12	Board of Supervisors Budget Review – Board of Supervisors
December 14	Board of Supervisors Budget Review – Sheriff
December 16	Board of Supervisors Budget Review – IT, Planning & Development
December 19	Board of Supervisors Budget Review – Purchasing, Human Resources
December 21	Board of Supervisors Budget Review – Engineer, EMA
January 4	Board of Supervisors Budget Review – MH-DD
January 6	Board of Supervisors Budget Review – LCCS
January 9	Board of Supervisors Budget Review – Treasurer
January 13	Board of Supervisors Budget Review – Attorney, Court Expense
January 16	Board of Supervisors Budget Review – Conservation
January 18	Board of Supervisors Budget Review – Soil, Civil, M.E., Juv. Justice
January 23	Board of Supervisors Budget Review – State Welfare
January 23	Board of Supervisors Budget Review – Auditor, Facilities
January 25	Board of Supervisors Budget Review – Public Health
January 27	Board of Supervisors Budget Review – Recorder

Linn County Budget Calendar

Fiscal Year 2013

(Continued)

January 30	Board of Supervisors Budget Review – Preliminary Decisions on Offers
January 31	Board of Supervisors Budget Review – Review of Preliminary Decisions
February 1	Board of Supervisors Budget Review – Final Decisions on Offers
February 8	Finalize Budget
February 22	Send Budget to Paper
February 29	Publish Notice of Public Hearing in Official Newspapers
March 14	Public Hearing on Proposed Budget and Certification of Budget
June 27	Appropriation of FY 2013 Budget by Resolution
July 1	Fiscal Year FY 2013 Begins

Statistical Information

Demographic Statistics

<i>Fiscal Year</i>	<i>Population (1)</i>	<i>Per Capita Income (2)</i>	<i>Median Age (1)</i>	<i>Public School Enrollment (3)</i>	<i>Unemployment Rate (4)</i>
2002	195,918	\$34,413	35.38	32,141	3.8%
2003	196,706	34,441	35.50	32,657	4.5%
2004	198,108	34,900	35.63	32,857	4.6%
2005	200,114	35,041	35.77	33,166	4.6%
2006	202,314	35,930	35.89	33,410	3.7%
2007	205,283	36,794	35.89	34,076	3.6%
2008	207,839	36,792	35.91	33,837	4.5%
2009	209,226	36,341	35.90	34,187	5.9%
2010	211,217	35,442	35.88	34,519	6.5%
2011	213,207	35,979	35.96	34,652	6.0%

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

(2) Source: Woods & Poole Economics, Inc. Expressed in 2004 dollars.

(3) Source: Grant Wood Area Education Agency.

(4) Source: Source: Iowa Workforce Development.

Principle Employers

<i>Employer</i>	<i>Type of Business</i>	<i>Employees</i>	<i>Percentage of Total County Employment</i>
Rockwell Collins Inc.	Electronics Manufacturer	8,600	5.59%
AEGON USA, Inc.	Insurance	3,987	2.59%
Cedar Rapids Community Schools	School District	2,843	1.85%
Whirlpool Corporation	Appliance Manufacturer	2,300	1.49%
Hy-Vee Food Stores	Grocery	2,044	1.33%
Mercy Medical Center	Hospital	1,724	1.12%
St. Luke's Hospital	Hospital	1,644	1.07%
City of Cedar Rapids	Government	1,444	0.94%
Pepsico	Food Manufacturer	1,058	0.69%
Linn Mar Community Schools	School District	929	0.60%
Total		26,573	17.26%

Sources: City of Cedar Rapids Official Statement

Note: Total employment encompasses the Cedar Rapids Metropolitan Statistical Area

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>
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	-
2007	4,055,625	2,584,353	435,247	492,447	266,977	-
2008	4,178,207	2,633,134	369,663	527,031	266,328	-
2009	4,390,133	2,681,617	376,866	537,093	275,489	-
2010	4,705,252	2,680,619	386,639	540,024	287,076	-
2011	4,899,007	2,680,973	399,175	508,730	293,773	-

(1) Per \$1,000 of taxable value.

(2) Includes tax incremental financing value and military exemption.

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 Countywide Tax Rate (1)</i>	<i>Estimated Actual Taxable Value</i>	<i>Taxable Assessed Value as a Percentage Of Actual Taxable Value (2)</i>
\$342,957	\$25,017	\$6,387,062	\$5.24684	\$9,001,270	75.05%
438,366	24,854	6,659,122	5.25419	10,046,191	70.90%
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%
496,226	23,654	7,314,769	5.69014	12,280,788	63.80%
508,771	23,387	7,442,205	5.88629	12,789,950	62.35%
504,171	23,099	7,733,927	6.14971	13,616,821	60.67%
512,729	22,799	8,064,082	5.95245	13,988,896	61.47%
390,703	22,500	8,368,455	6.06829	14,897,587	58.95%

Principle 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>
Interstate Power/Alliant Energy	Utility Company	\$250,499	2.99%
Archer-Daniels-Midland	Grain Processing	107,530	1.29%
Life Investors/Aegon	Insurance Company	80,403	0.96%
International Paper/Weyerhaeuser	Packaging Materials	49,150	0.59%
Qwest	Telecommunications	42,836	0.51%
Rockwell Collins International	Electronics Manufacturing	39,053	0.47%
SDG Macerich Properties	Shopping Mall	34,400	0.41%
Mid-American Energy	Utility Company	31,374	0.38%
Florida Power & Light	Utility Company	31,314	0.37%
Robert K Miell	Residential/Commercial Rentals	28,042	0.34%
Total		\$694,601	8.30%

- (1) Based on January 1, 2009 assessed valuation
Source: Linn County Auditor's Office