

County of Linn, Iowa Fiscal 2018 Budget



Public Hearing
March 15, 2017

BUDGET SUMMARY

- Countywide levy rate: \$6.14, no change from FY 17, rural rate reduced by \$.02 to \$2.71 due to increase in Local Option Sales Tax (LOST) estimates. Levy rate reduction is now \$1.00 for rural residents, a reduction of 27% in the rural levy and 10% in total county taxes.
- Decrease in TIF of 21% resulted in \$656K of general fund revenue.
- Impact to homeowner: increase of 2.4% for city residents due to rollback change, increase of 2.1% for rural residents due to the rollback and the \$0.02 levy rate decrease in the rural fund.
- Commercial and industrial property taxes: no change, 10% decrease from SF 295 is permanent.
- Farmland will increase by 2.8% due to the agricultural rollback change.
- Property taxes levied: \$67 million, an increase of \$3.5 million or 5.5% from FY 17 due to valuation growth.

BUDGET SUMMARY (continued)

- Wage increases budgeted at 2.5% with actual increases ranging from 0% for the Auditor and Board of Supervisors, to 3.0% for other elected officials and managers. Bargaining unit increases are 2.5% for AFSCME and Conservation. PPME will receive 3.0%.
- Health and dental insurance rates will increase 2.5%.
- Budget of \$111.4 million, an increase of \$3.7 million including wage and health insurance increases.
- LOST projects budgeted at \$3.4 million for road construction and \$1.24 million for Conservation projects, with \$1.5 million applied to property tax relief in the rural fund.
- Approved offers of \$999,000 included in FY 18 budget.

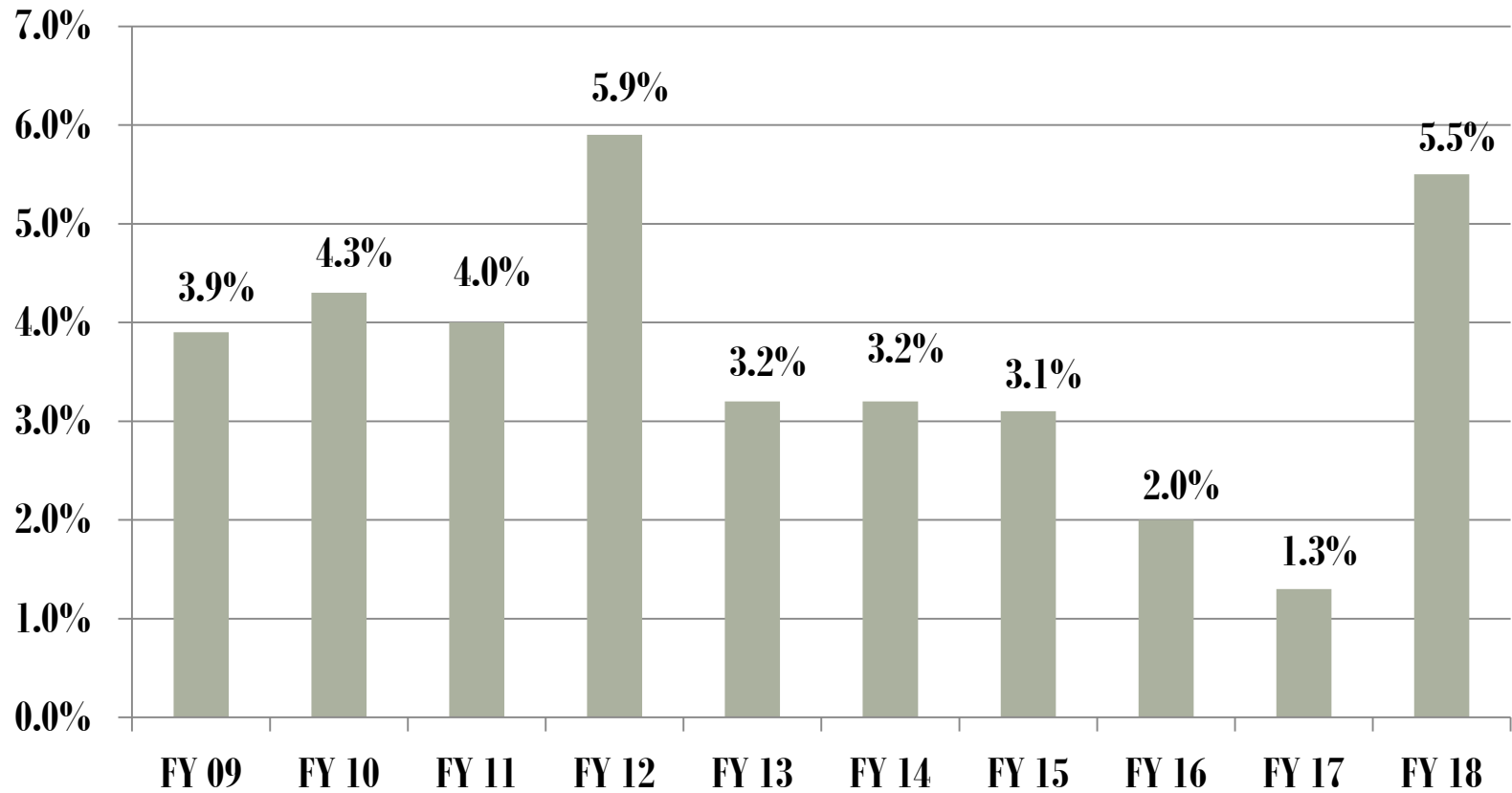
Budget Initiatives

- Countywide tax rate of \$6.14 per thousand
- General fund ending balance of 25%
- Existing staffing wage increases funded
- No increase in operations
- Offer process for additional funding requests

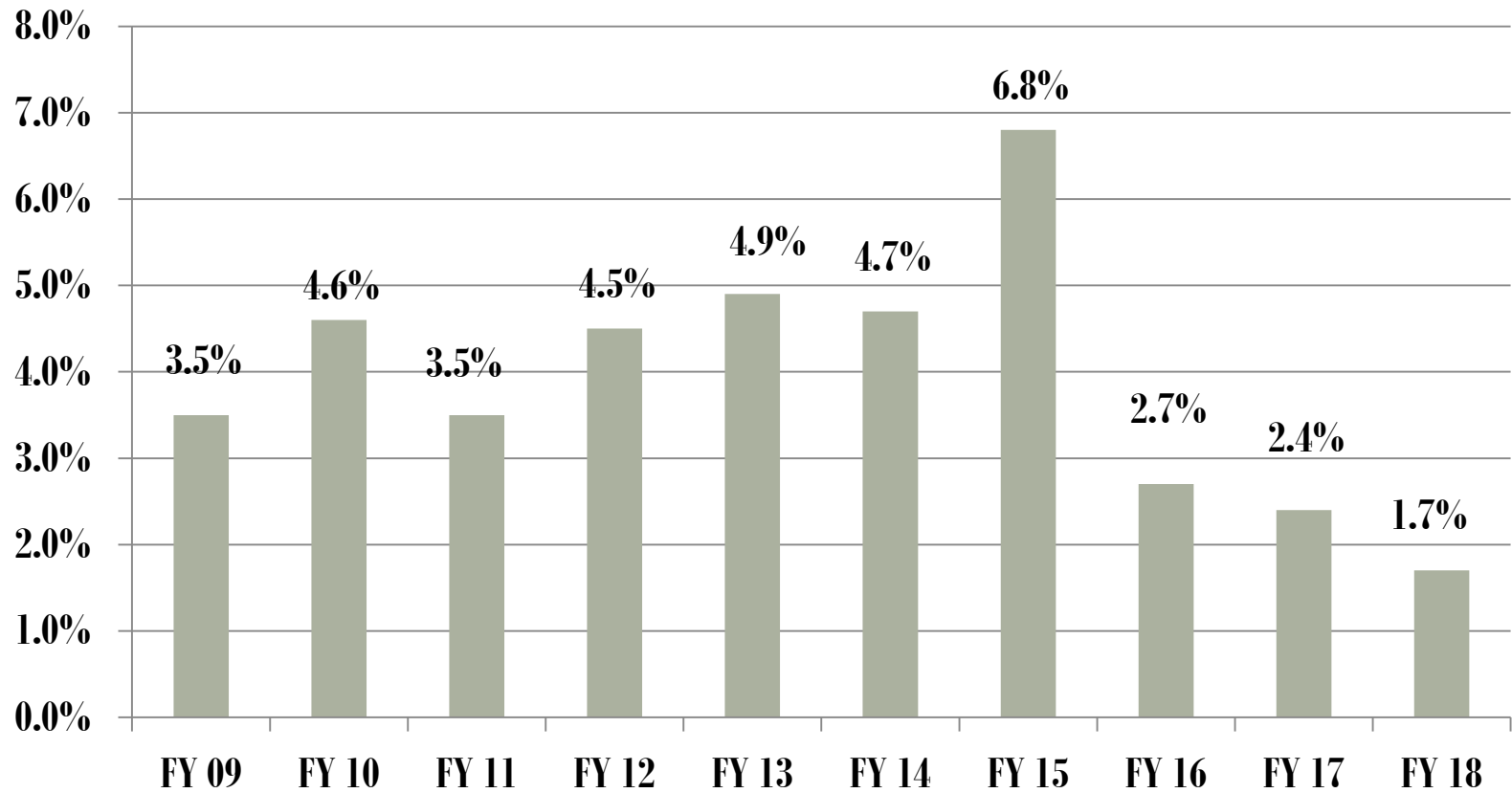
Budgeting for Outcomes (BFO)

1. Determine how much money is available
2. Define priorities - elected leaders determine what programs are important to their constituents
3. Allocate resources among high priority results
4. Conduct analysis to decide what offers to accept
5. Budget available dollars to the most important offers
6. Set measures of annual progress
7. Check what actually happened
8. Communicate performance results

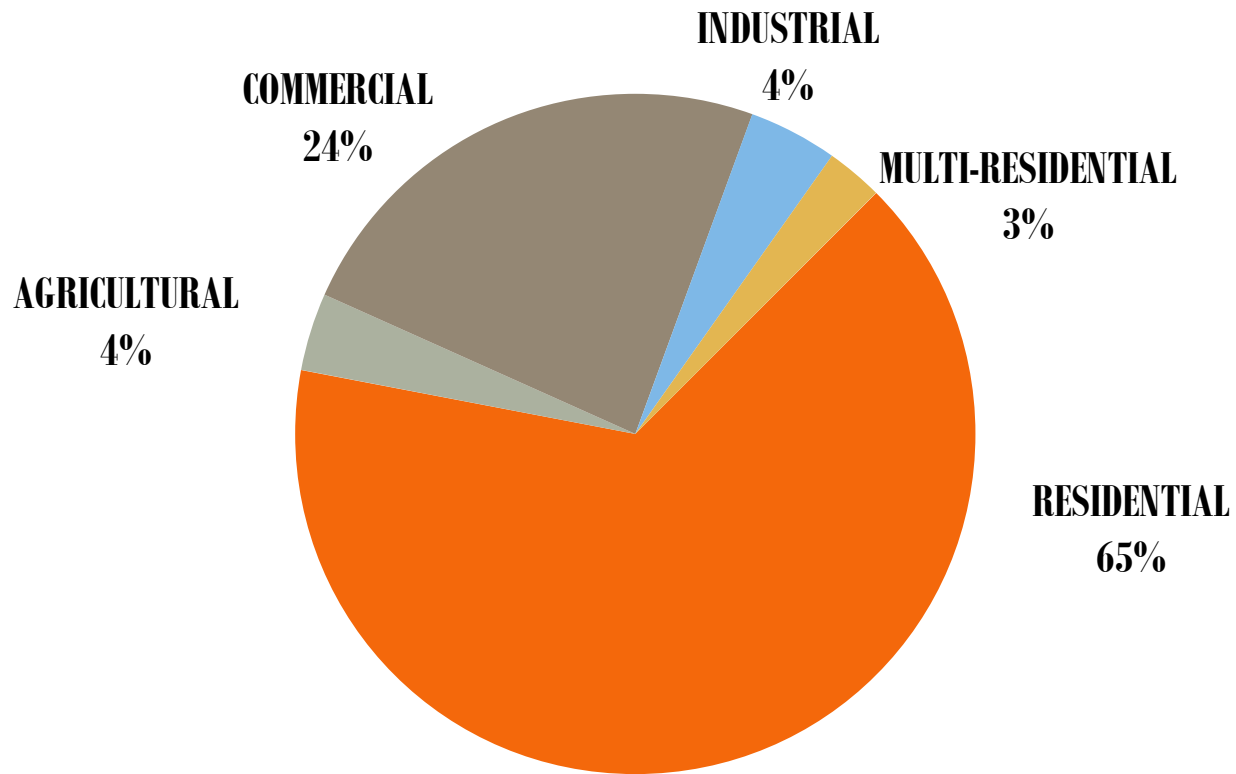
Countywide Taxable Valuation Growth



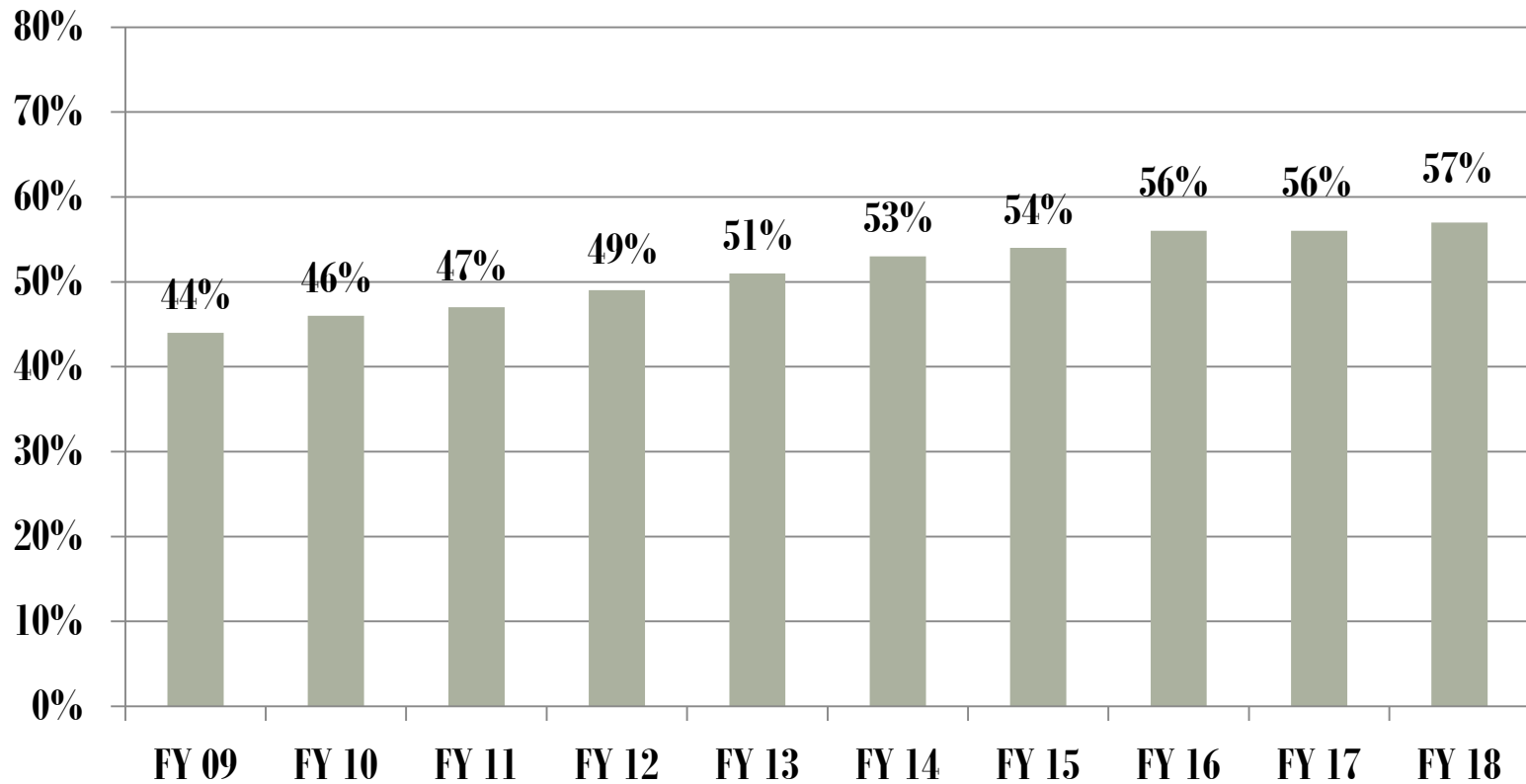
Rural Taxable Valuation Growth



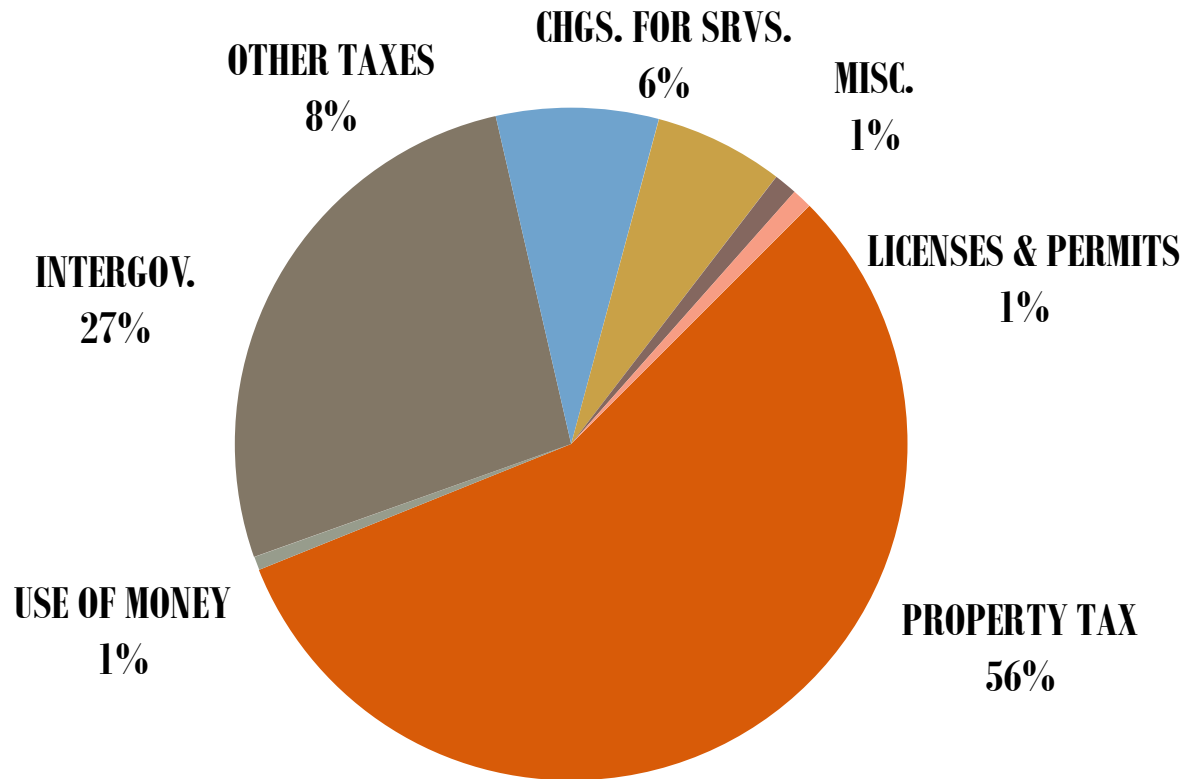
Composition of Taxable Values



Residential Rollback



Revenues by Source

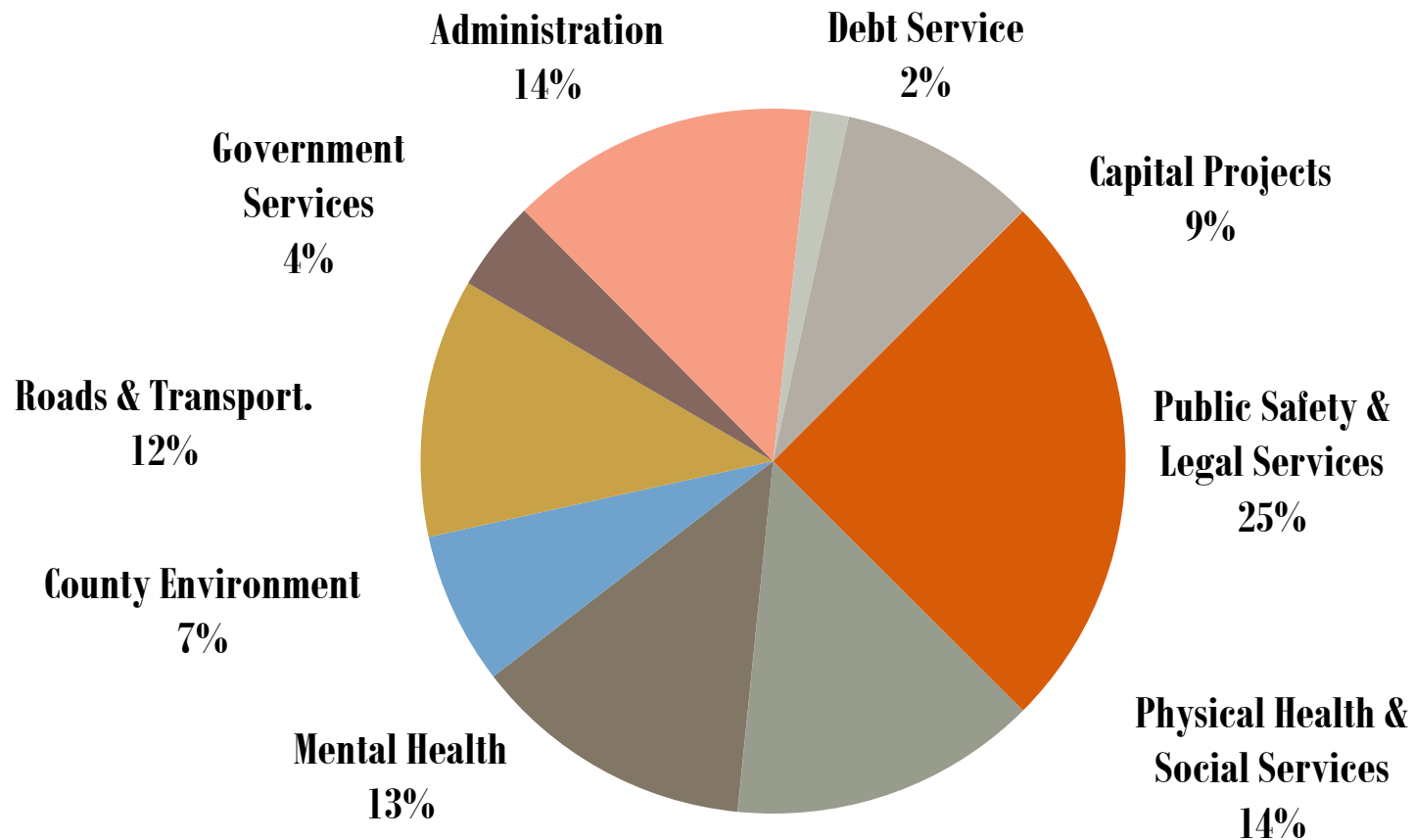


TOTAL REVENUE SOURCES = \$112,624,000

Fiscal Year Revenue Comparison

	<u>FY 18</u>	<u>FY 17</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Property taxes levied	\$ 66,527	\$ 63,032	\$ 3,495	5.5%
Less delinquent taxes	(208)	(198)	(10)	5.1%
Less credits to taxpayers	<u>(3,169)</u>	<u>(2,359)</u>	<u>(810)</u>	34.3%
Net current property taxes	63,150	60,475	2,675	4.4%
Delinquent property taxes collected	14	31	(17)	-54.8%
Penalties & interest on taxes	645	680	(35)	-5.1%
Other county taxes	8,746	8,794	(48)	-0.5%
Intergovernmental	30,060	26,335	3,725	14.1%
Licenses & permits	1,088	1,220	(132)	-10.8%
Charges for service	6,960	6,902	58	0.8%
Use of money and property	722	489	233	47.6%
Miscellaneous	<u>1,239</u>	<u>1,437</u>	<u>(198)</u>	-13.8%
Total	\$112,624	\$106,363	\$ 6,261	5.9%
Expressed in thousands				

Expenditures by Service Area

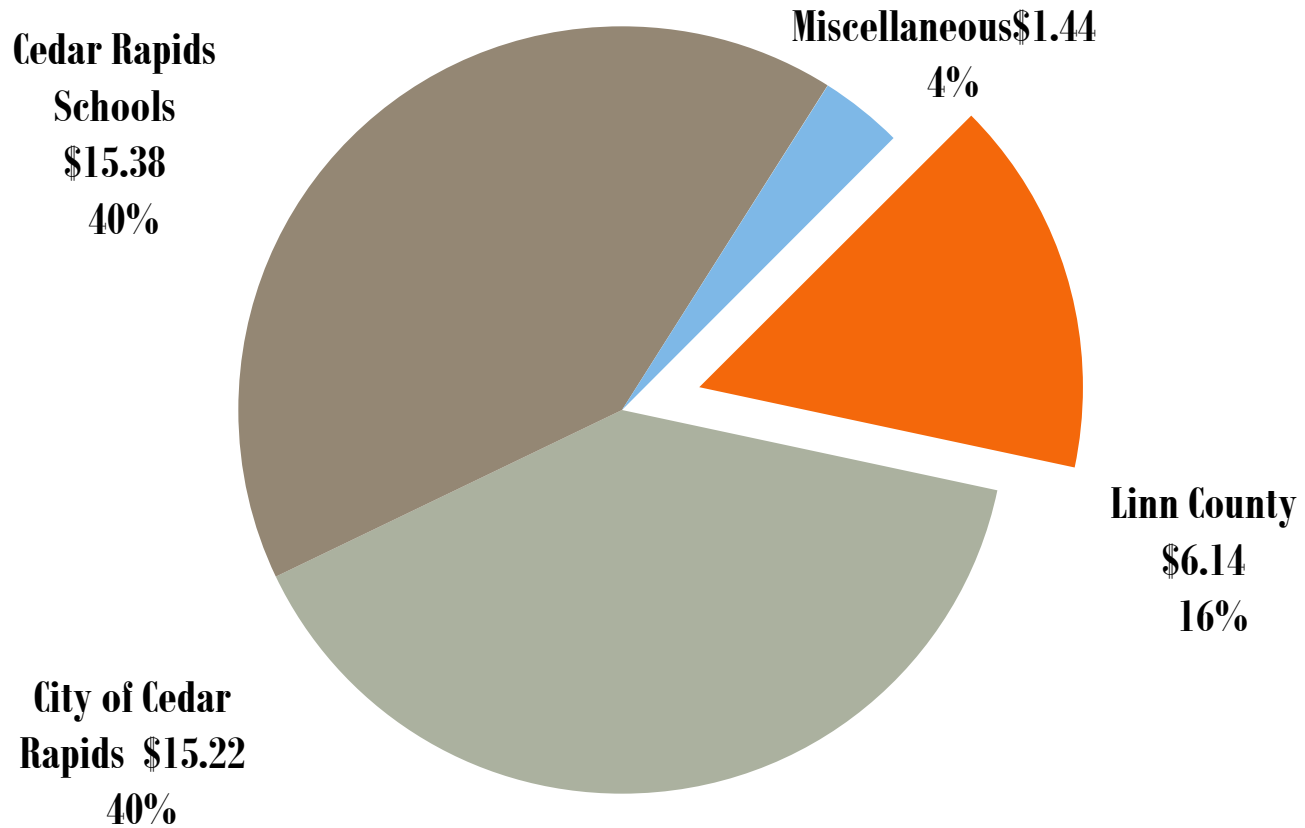


TOTAL EXPENDITURE USES = \$111,367,000

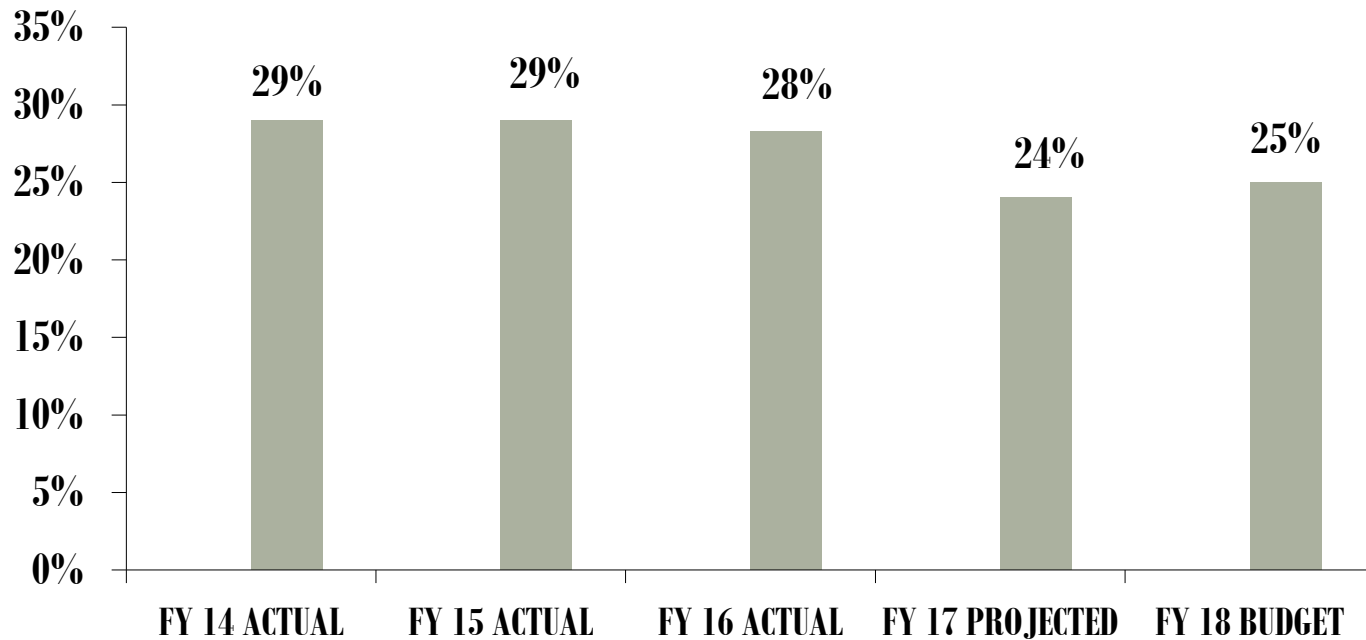
Fiscal Year Expenditure Comparison

	<u>FY 18</u>	<u>FY 17</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Public safety & legal services	\$ 27,819	\$ 27,810	\$ 9	0.0%
Physical health and social services	15,737	14,930	807	5.4%
Mental health, MR & DD	14,414	13,315	1,099	8.3%
County environment and education	7,790	7,641	149	2.0%
Roads and transportation	13,216	13,717	(501)	-3.7%
Government services to residents	4,626	4,235	391	9.2%
Administration	15,773	15,366	407	2.6%
Debt service	1,918	1,918	-	0.0%
Capital projects	<u>10,074</u>	<u>8,686</u>	<u>1,388</u>	16.0%
Total	\$111,367	\$107,618	\$ 3,749	3.5%
Expressed in thousands				

Combined Tax Rate — Actual FY 17



Fund Balance - General Fund



Personnel Positions

