



Fiscal 2022 Budget

Public Hearing
March 24, 2021



BUDGET SUMMARY

- Countywide levy rate remains unchanged at \$6.40. Rural rate remains unchanged at \$2.71 and includes a reduction of \$1.00 for rural residents from Local Option Sales Tax (LOST) allocation.
- Impact to homeowner: an increase of 2.3% due to the increase in taxable value as a result of a change in the residential rollback
- Commercial and industrial property taxes will remain the same
- Farm taxes will increase approximately 3.0% due to a change in the state agricultural rollback
- Property taxes levied: \$79.5 million, an increase of 2.3% from FY21.

BUDGET SUMMARY (CONTINUED)

- Wage increases for non-bargaining unit budgeted at 2.0%. Bargaining unit increases will be 2.0% for AFSCME, AFSCME Conservation, and AFSCME EMA. Bargaining unit increases will be 3.0% for PPME (deputies), IBEW (sergeants) and IBEW (assistant county attorneys).
- Health and dental insurance rates will increase 5.1%.
- Budget of \$130.7 million, a decrease of 1.4% due to changes in operations in the Options program and decreases in Conservation capital projects.
- LOST revenue of \$2.7 million is budgeted for road construction, \$1.5 million for Conservation projects, and \$1.5 million in property tax relief for rural residents.
- Approved offers of \$225,658 are included in the FY22 budget.

BUDGET INITIATIVES

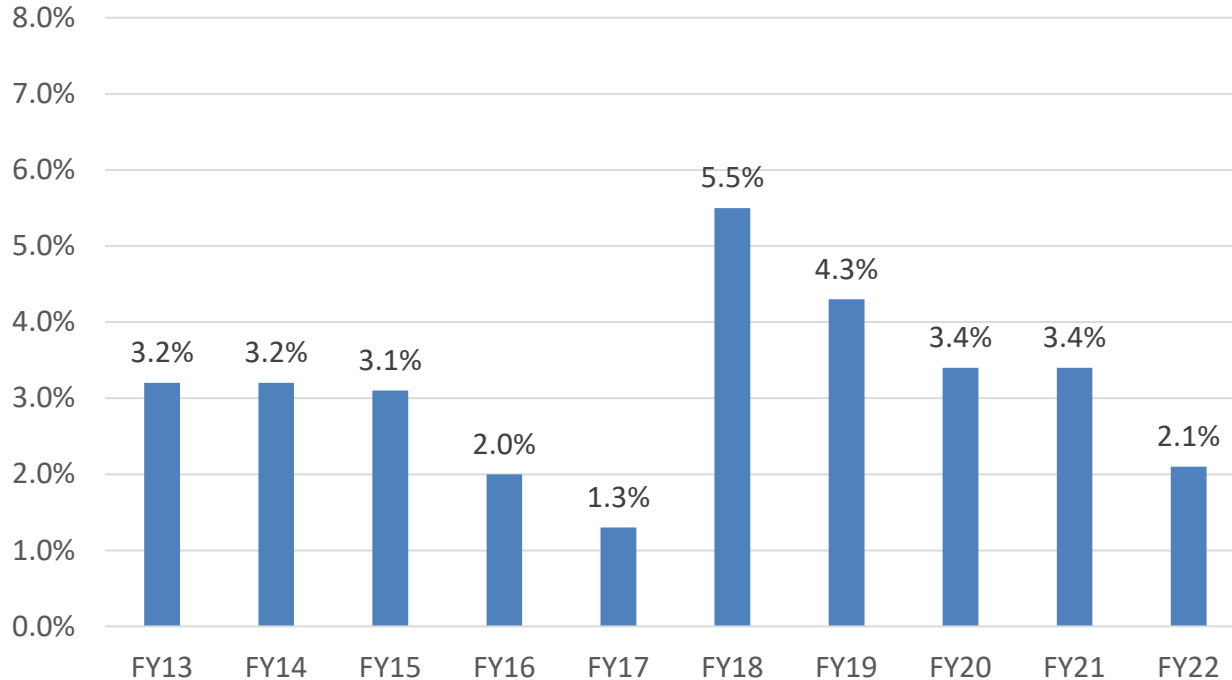
- Provide funding for a Mental Health Access Center in Linn County
- General fund ending balance of 25%
- Wage increases funded for existing staff
- No increase in operations
- Offer process for additional funding requests

BUDGETING FOR OUTCOMES (BFO)

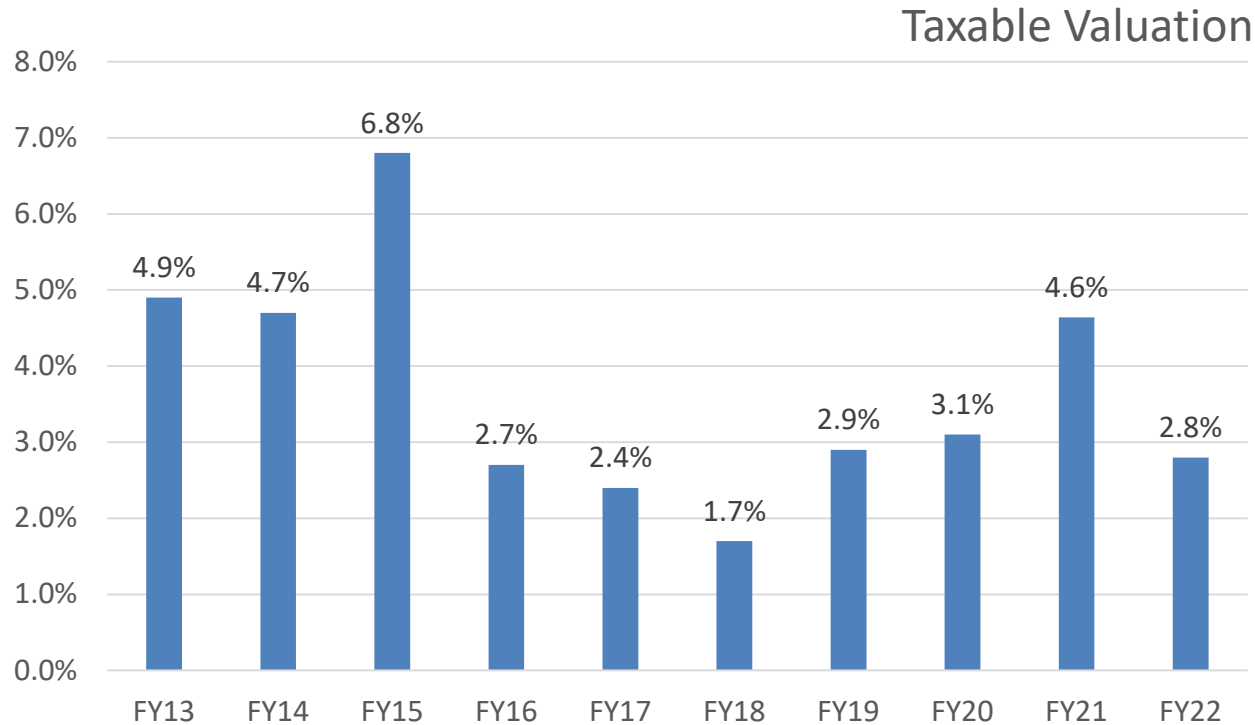
1. Determine how much money is available
2. Define priorities – elected leaders determine what programs are important to their constituents
3. Allocate resources among high priority results
4. Conduct analysis to decide which offers to accept
5. Budget available dollars to the most important offers
6.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

COUNTYWIDE VALUATION GROWTH

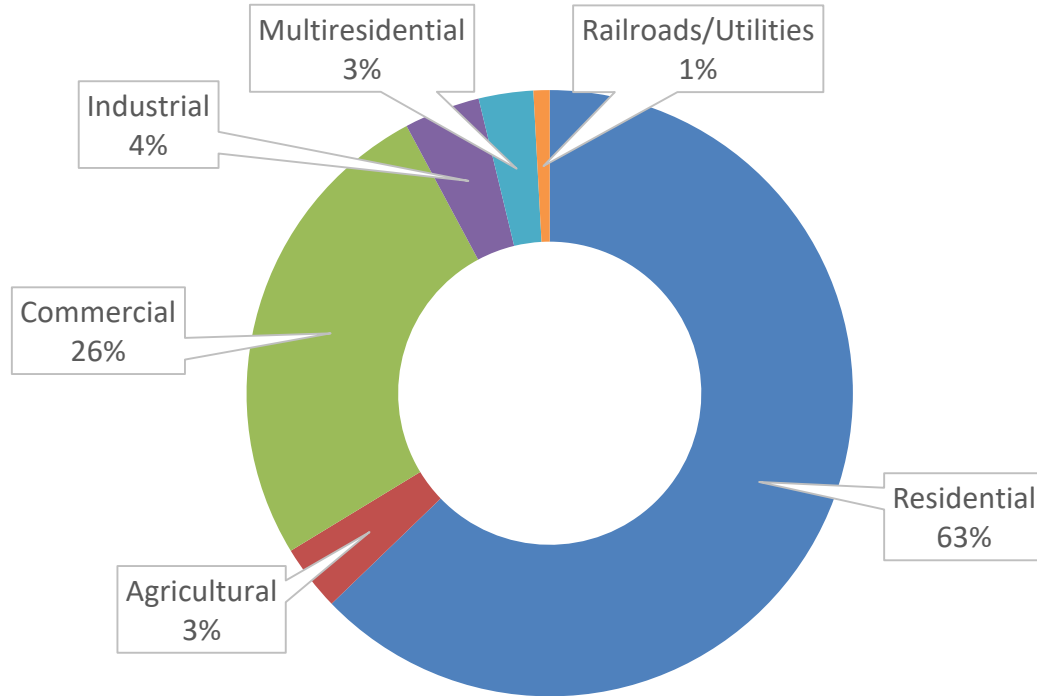
Taxable Valuation



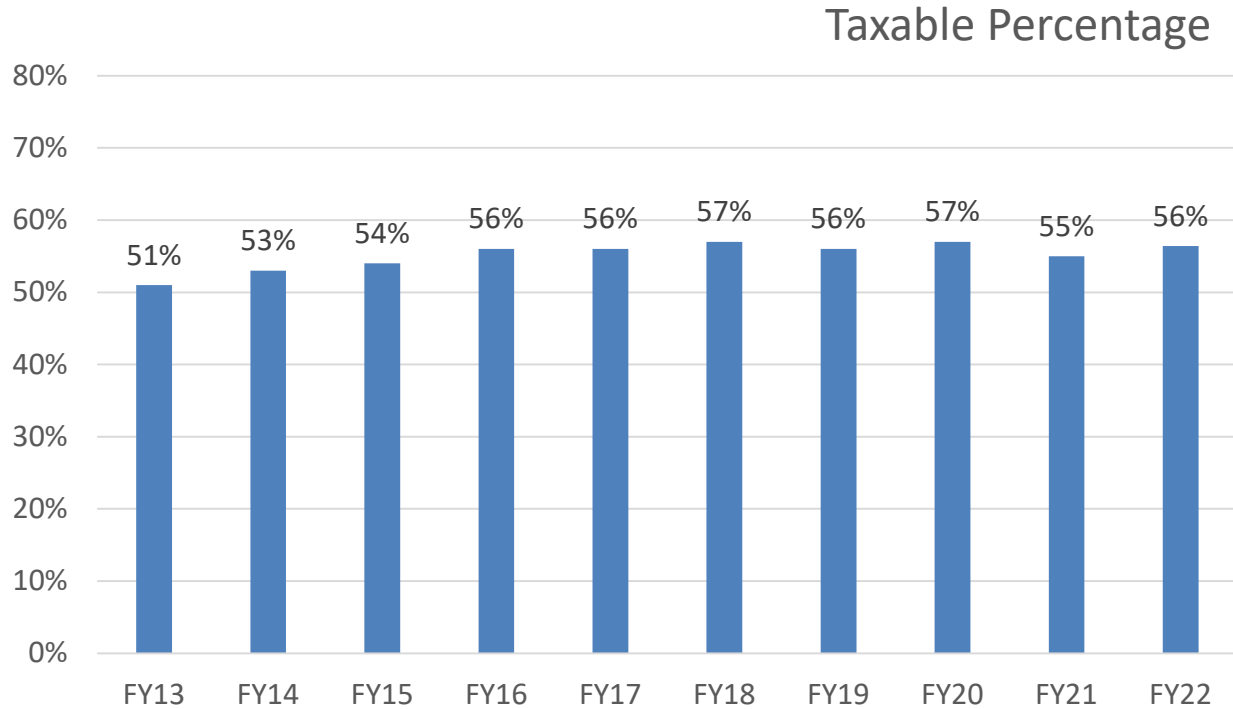
RURAL VALUATION GROWTH



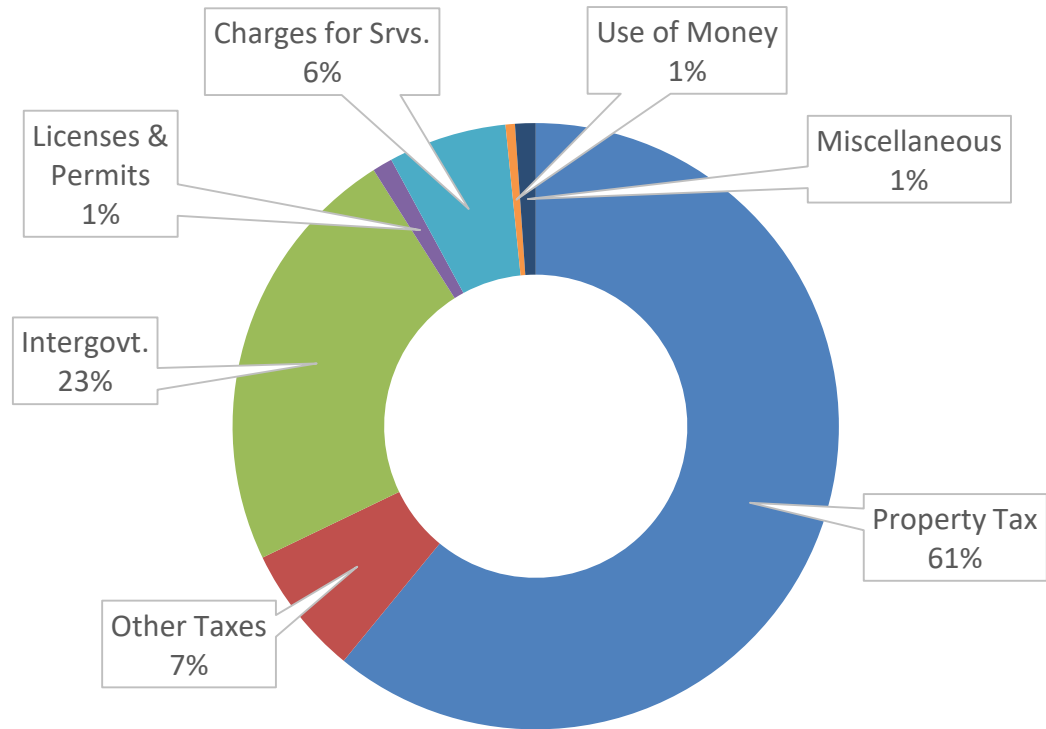
COMPOSITION OF TAXABLE VALUES



RESIDENTIAL ROLLBACK



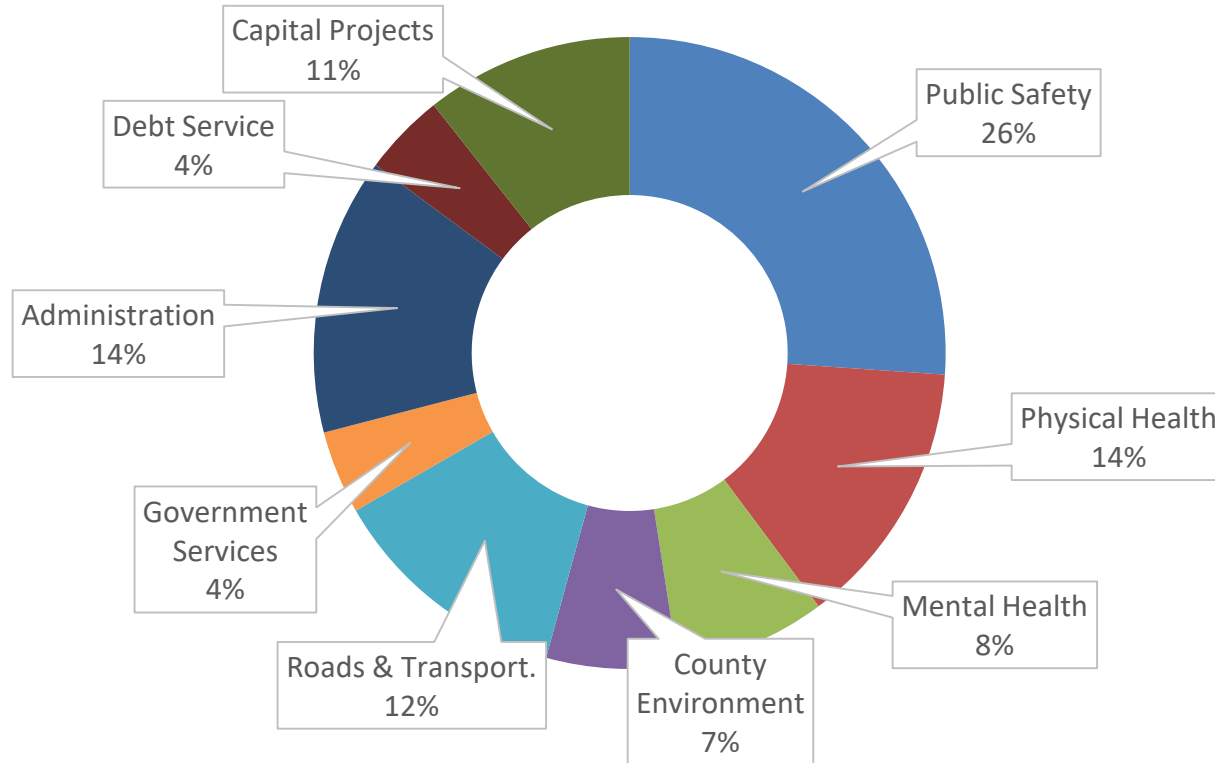
REVENUE SOURCES



REVENUE DETAIL

	<u>FY22</u>	<u>FY21</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Property taxes levied	\$ 79,544	\$ 77,749	\$ 1,795	2.3%
Less delinquent taxes	(247)	(242)	(5)	2.1%
Less credits to taxpayers	<u>(3,522)</u>	<u>(3,577)</u>	<u>55</u>	-1.5%
Net current property taxes	75,775	73,930	1,845	2.5%
Delinquent property taxes collected	42	25	17	68.0%
Penalties & interest on taxes	565	570	(5)	-0.9%
Other county taxes	8,710	8,854	(144)	-1.6%
Intergovernmental	29,031	27,893	1,138	4.1%
Licenses & permits	1,343	1,278	65	5.1%
Charges for service	7,915	8,031	(116)	-1.4%
Use of money and property	628	2,085	(1,457)	-69.9%
Miscellaneous	<u>1,372</u>	<u>1,396</u>	<u>(24)</u>	-1.7%
Total	<u>\$ 125,381</u>	<u>\$ 124,062</u>	<u>\$ 1,319</u>	1.1%
Expressed in thousands				

EXPENDITURE USES

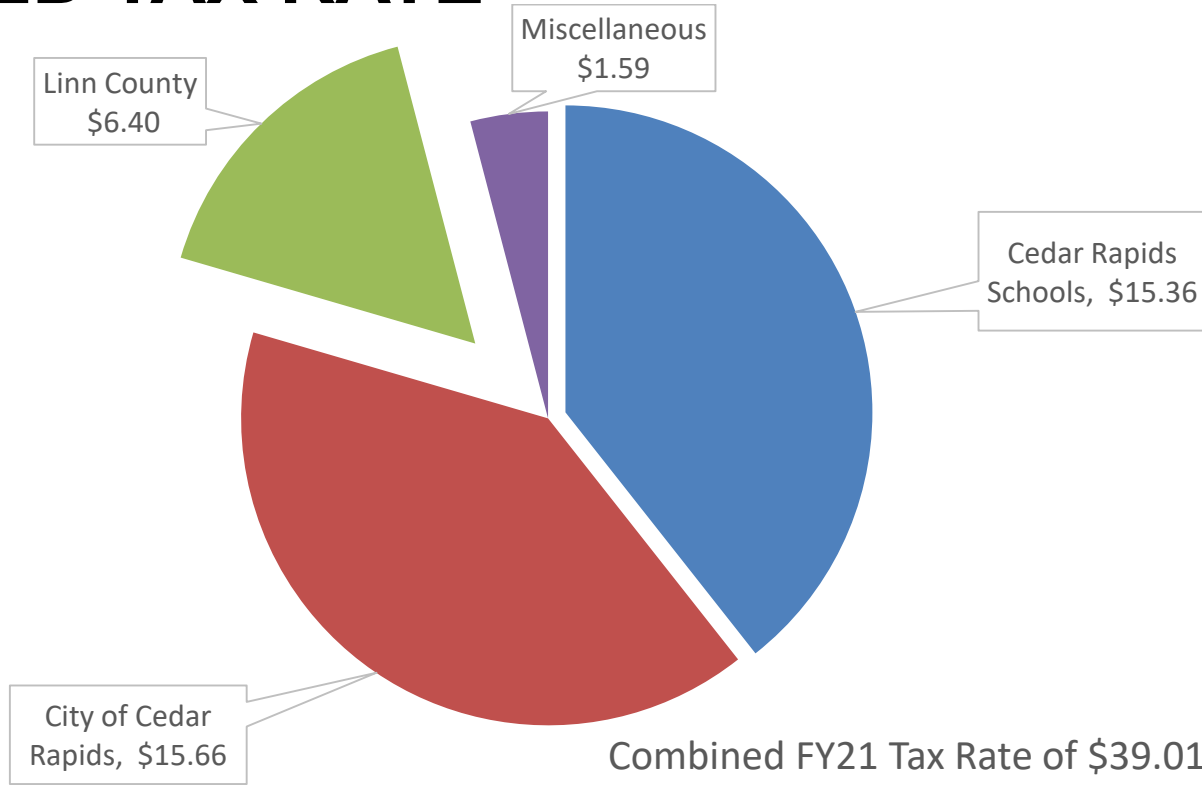


EXPENDITURE DETAIL

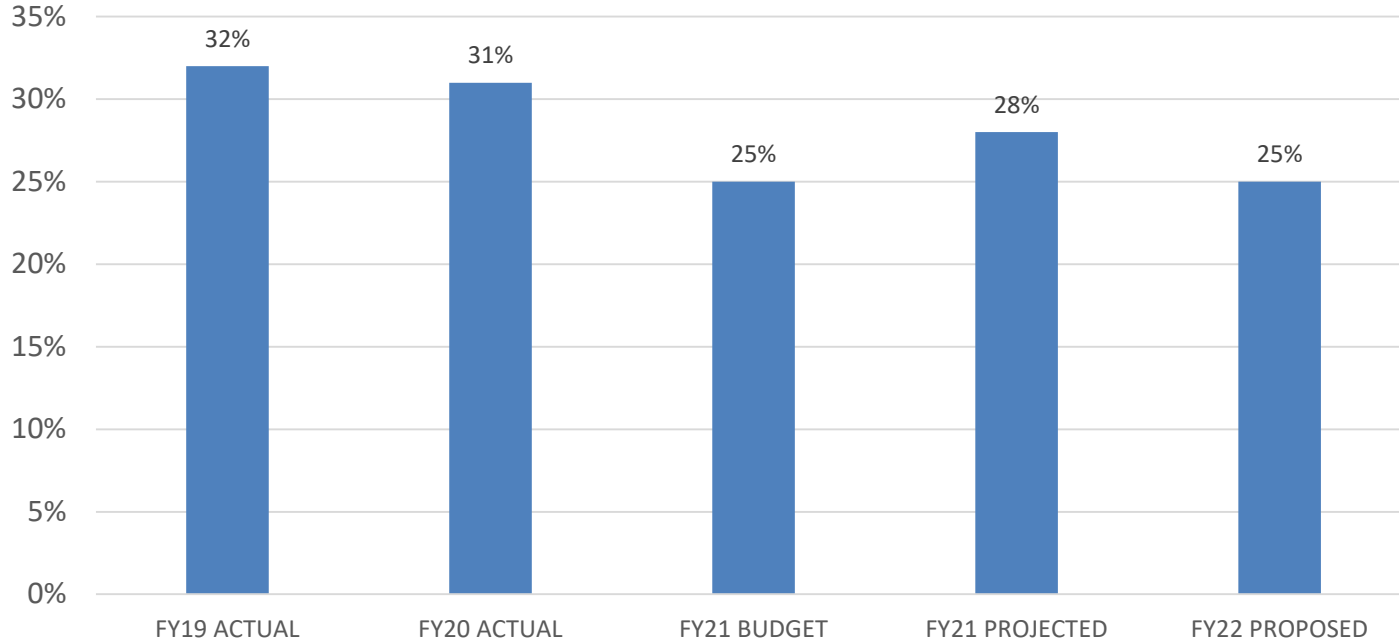
	<u>FY22</u>	<u>FY21</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Public safety & legal services	\$ 34,100	\$ 33,173	\$ 927	2.8%
Physical health and social services	17,917	17,543	374	2.1%
Mental health, ID & DD	10,118	11,522	(1,404)	-12.2%
County environment and education	8,783	8,566	217	2.5%
Roads and transportation	16,243	16,320	(77)	-0.5%
Government services to residents	5,566	5,615	(49)	-0.9%
Administration	18,554	18,272	282	1.5%
Debt service	5,502	5,500	2	0.0%
Capital projects	13,915	16,079	(2,164)	-13.5%
Total	<u>\$ 130,698</u>	<u>\$ 132,590</u>	<u>\$ (1,892)</u>	-1.4%

Expressed in thousands

COMBINED TAX RATE



FUND BALANCE – GENERAL FUND



PERSONNEL POSITIONS

