



# Fiscal 2026 Budget

April 23, 2025



# BUDGET SUMMARY

- Countywide levy rate decreased to \$6.06 from \$6.07 in FY25. Rural rate decreased to \$2.60 from \$2.63 in FY25 and includes a reduction of \$1.00 for rural residents from Local Option Sales Tax (LOST) allocation.
- Residential residents will see an average of a 2.0% increase in Linn County tax portion due to a change in the state rollback net against a decrease in the countywide levy rate.
- Commercial business will see an average decrease of 0.1% in Linn County tax portion due to a decrease in the countywide levy rate.
- Agricultural properties in Linn County will see a 2.3% increase in Linn County tax portion due to a change in the state rollback net against a decrease in the countywide levy rate.
- Property taxes levied: \$86.6 million, an increase of 3.9% from FY25 due to an increase in valuation growth.

# BUDGET SUMMARY (CONTINUED)

- Wage increases for non-bargaining unit and confidential budgeted at 4%. Bargaining unit increases will be 4% for AFSCME, AFSCME Conservation, AFSCME EMA, PPME (deputies), IBEW (sergeants), and IBEW (assistant county attorneys).
- Health insurance increase of 11%; dental rates will not change.
- Budget of \$166.2 million, an increase of \$9.1M or 5.8% due to increases in salaries and wages, software contracts, and grants.
- Revenue budget of \$169.7 million, an increase of 7.6% primarily due to an increase in investment earnings, Treasurer's fees, permits, and LOST.
- LOST revenue of \$3.8 million is budgeted for road construction, \$1.9 million for Conservation projects, and \$1.9 million in property tax relief for rural residents.
- \$603,922 in approved FY26 offers which includes 4.5 FTEs and an increase to the capital improvement plan

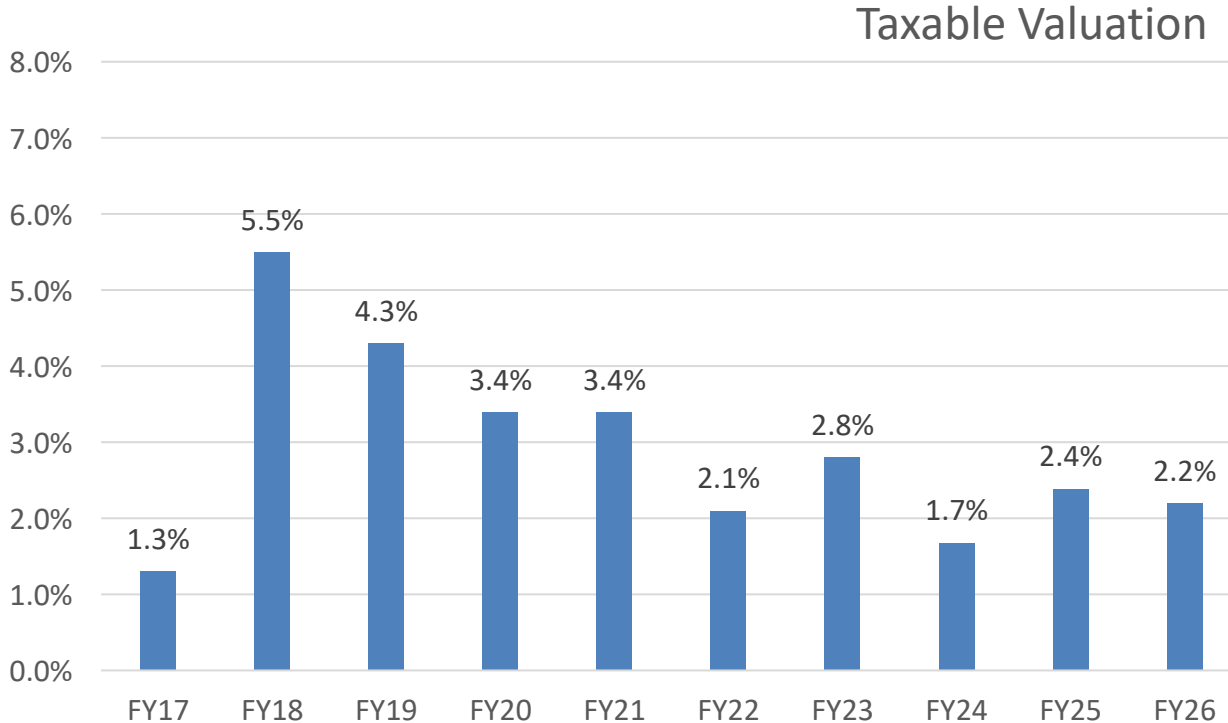
# BUDGET INITIATIVES

- Align budget process and initiatives with County Strategic Plan
- General fund ending balance of 25% of general fund expenditures
- Wage increases funded for existing staff
- No increase in operations (justifiable increases for contracts and material costs)
- Offer process for additional funding requests

# BUDGETING FOR OUTCOMES (BFO)

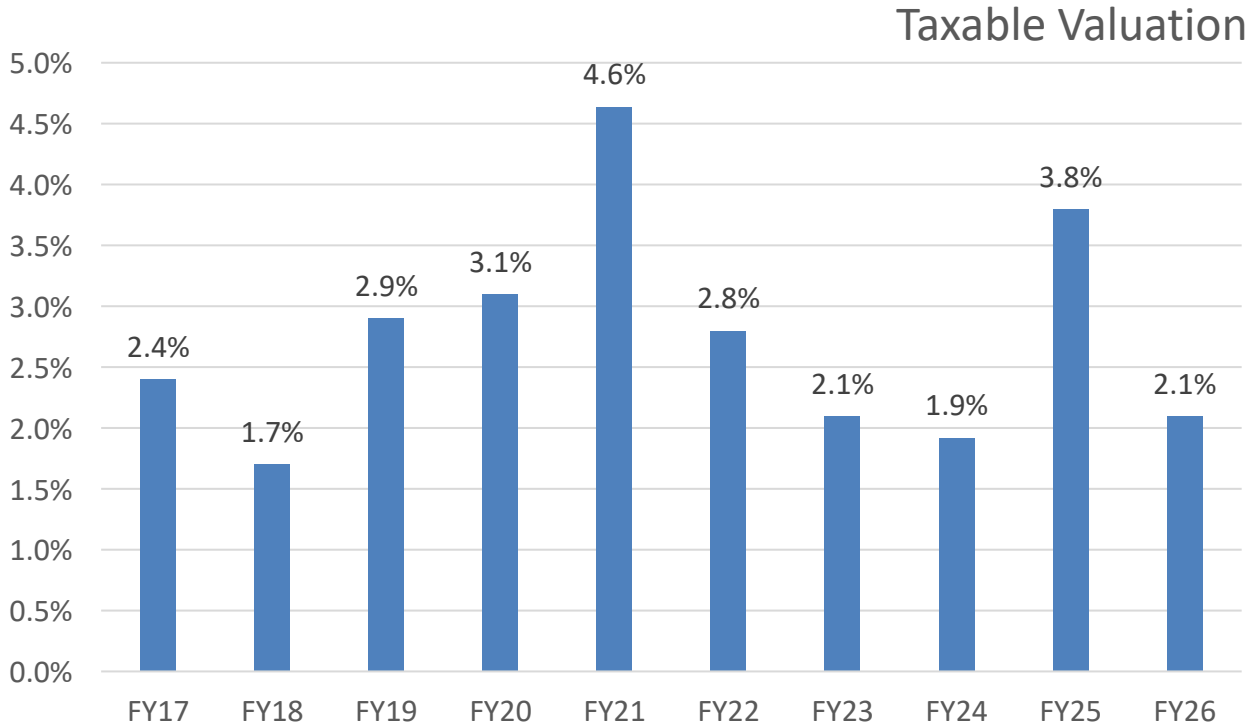
1. Determine how much money is available
2. Define priorities – elected leaders determine what programs are important to their constituents
3. Allocate resources among high priority results
4. Conduct analysis to decide which offers to accept
5. Budget available dollars to the most important offers
6.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

# COUNTYWIDE VALUATION GROWTH



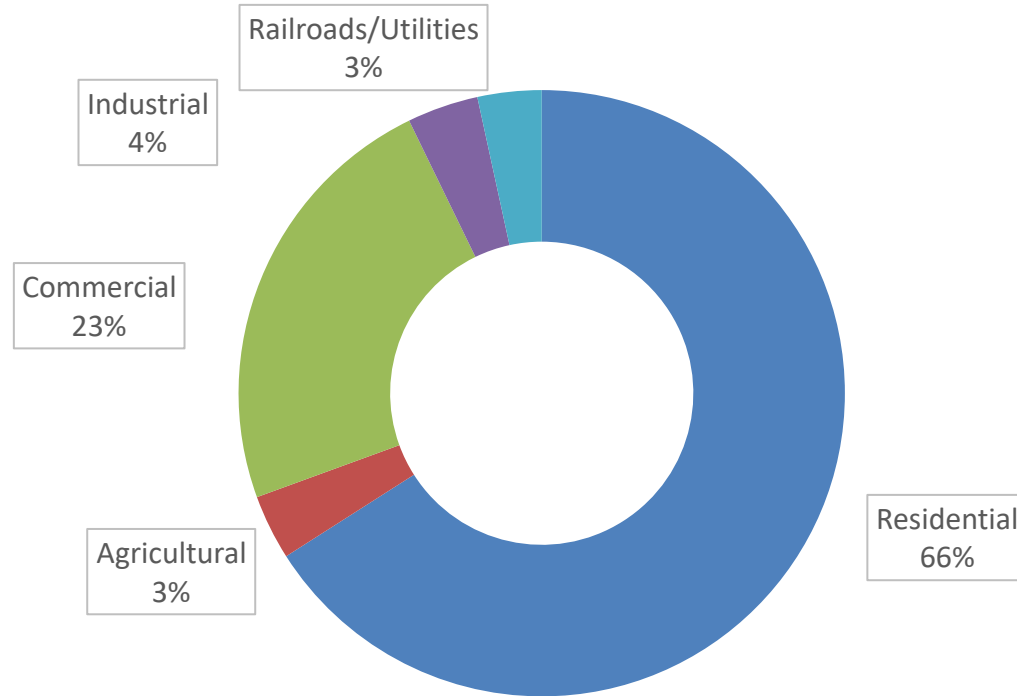
\*Actual growth for FY25 was 4.44% and actual growth for FY26 was 4.24%

# RURAL VALUATION GROWTH



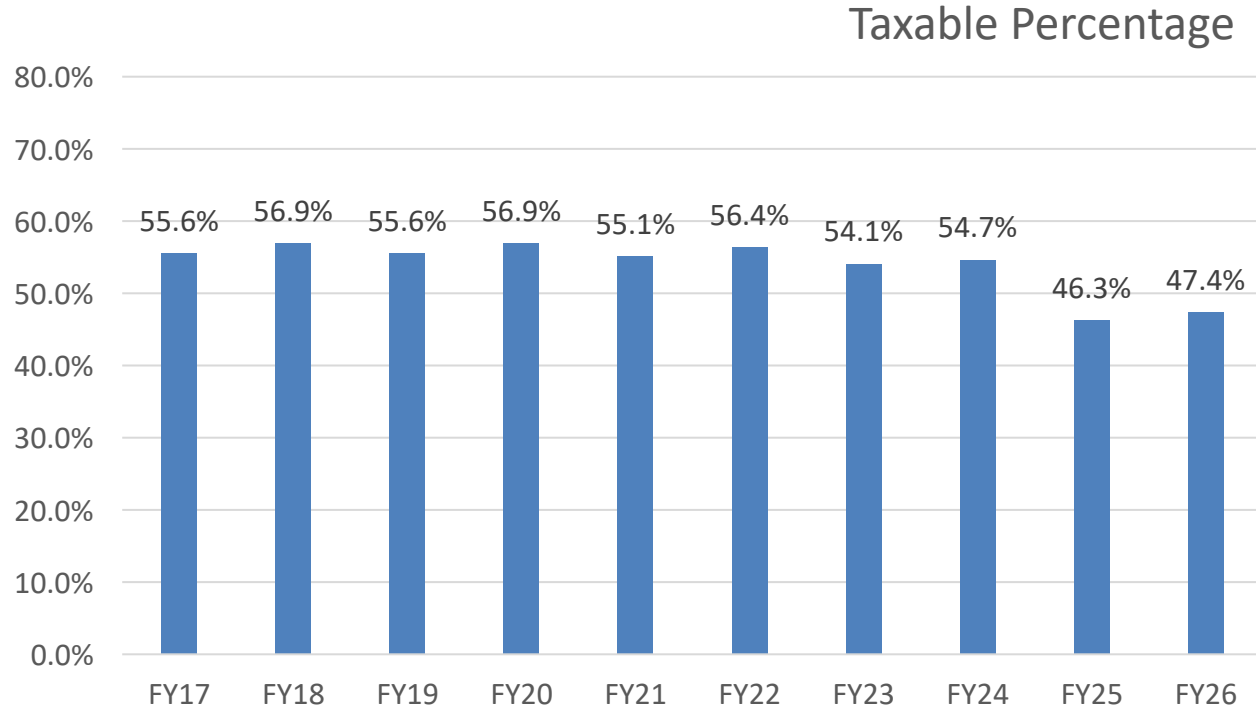
\*Actual growth for FY25 was 6.92% and actual growth for FY26 was 3.13%

# COMPOSITION OF TAXABLE VALUES

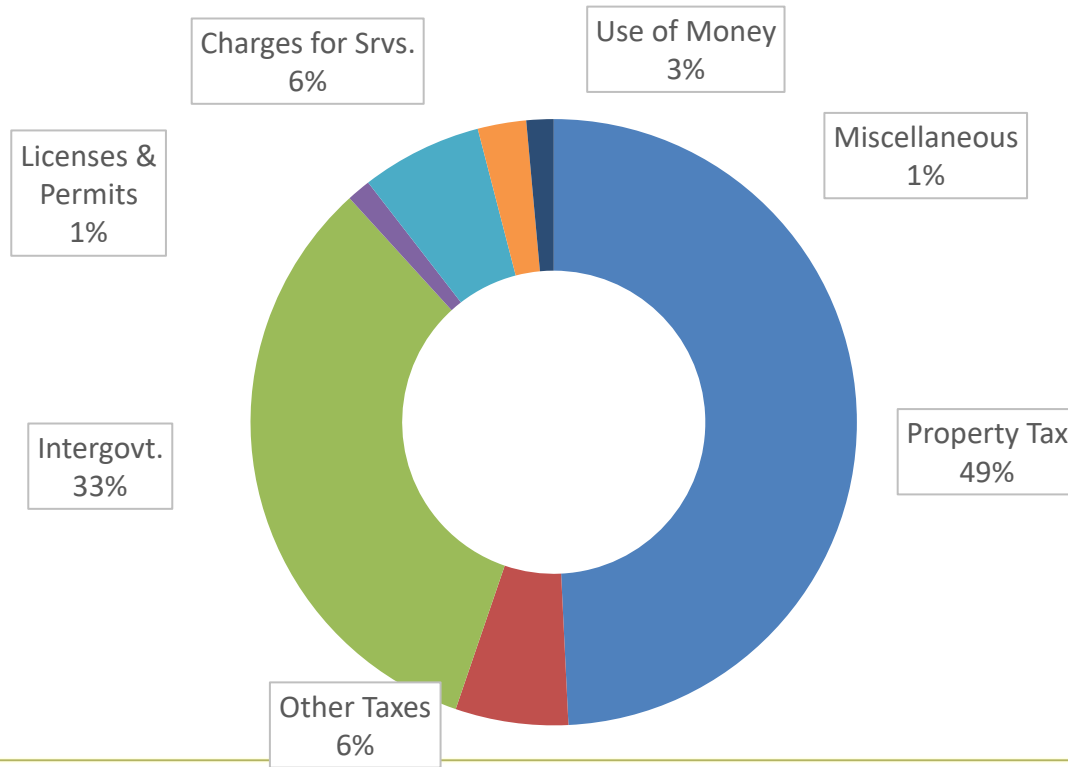




# RESIDENTIAL ROLLBACK



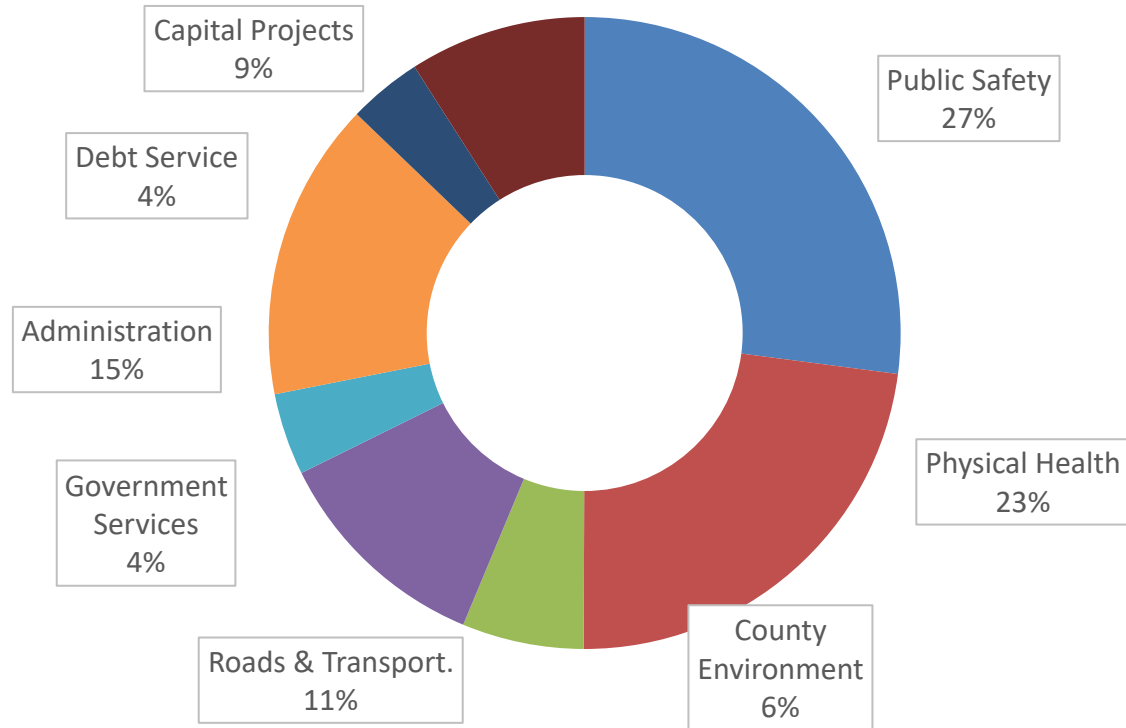
# REVENUE SOURCES



# REVENUE DETAIL

	<u>FY26</u>	<u>FY25</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Property taxes levied	\$ 86,564	\$ 83,300	\$ 3,264	3.9%
Less delinquent taxes	(267)	(257)	(10)	3.9%
Less credits to taxpayers	<u>(3,428)</u>	<u>(3,258)</u>	<u>(170)</u>	5.2%
Net current property taxes	82,869	79,785	3,084	3.9%
Delinquent property taxes collected	-	-	-	0.0%
Penalties & interest on taxes	654	630	24	3.8%
Other county taxes	10,205	10,150	55	0.5%
Intergovernmental	55,980	50,537	5,443	10.8%
Licenses & permits	2,165	1,356	809	59.7%
Charges for service	10,948	9,153	1,795	19.6%
Use of money and property	4,387	3,803	584	15.4%
Miscellaneous	<u>2,459</u>	<u>2,231</u>	<u>228</u>	10.2%
Total	<u>\$ 169,667</u>	<u>\$ 157,645</u>	<u>\$ 12,022</u>	7.6%
Expressed in thousands				

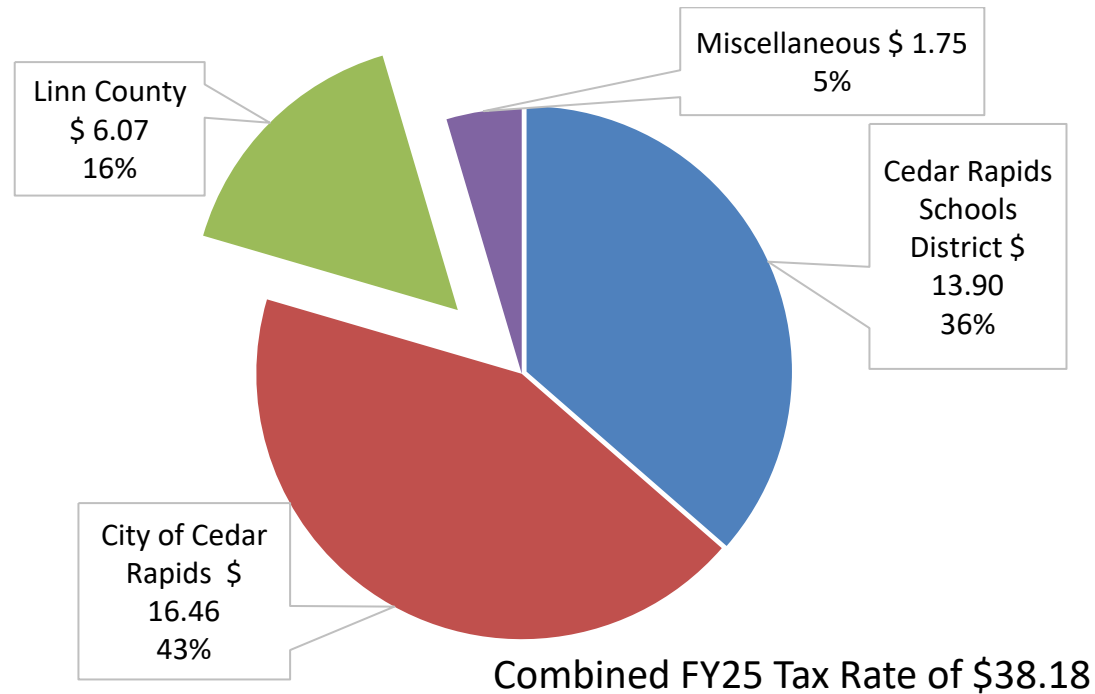
# EXPENDITURE USES



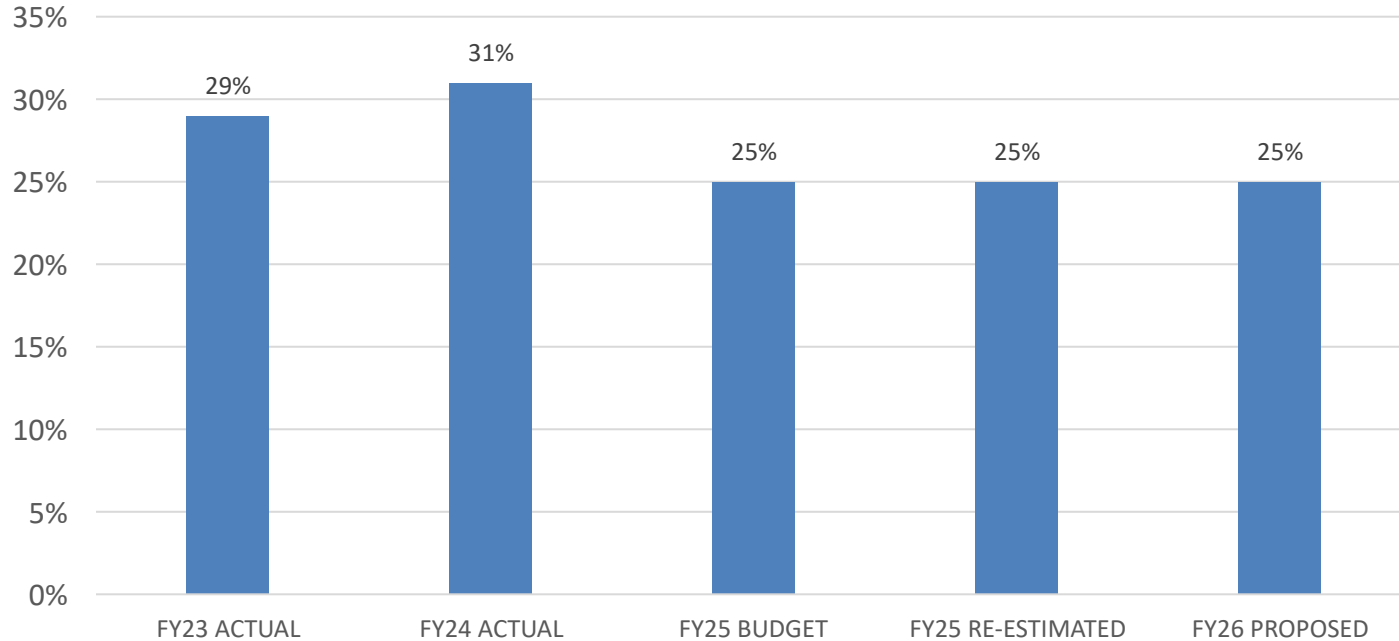
# EXPENDITURE DETAIL

	<u>FY26</u>	<u>FY25</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Public safety & legal services	\$ 45,007	\$ 39,460	\$ 5,547	14.1%
Physical health and social services	38,196	36,720	1,476	4.0%
County environment and education	10,363	9,864	499	5.1%
Roads and transportation	18,976	18,767	209	1.1%
Government services to residents	6,980	6,844	136	2.0%
Administration	25,411	25,856	(445)	-1.7%
Debt service	6,268	6,267	1	0.0%
Capital projects	<u>15,048</u>	<u>13,330</u>	<u>1,718</u>	12.9%
Total	<u>\$ 166,249</u>	<u>\$ 157,108</u>	<u>\$ 9,141</u>	5.8%
Expressed in thousands				

# COMBINED TAX RATE



# FUND BALANCE – GENERAL FUND



# PERSONNEL POSITIONS

