

Johnson County, Iowa

FISCAL YEAR 2018

ANNUAL BUDGET



Johnson County, Iowa

Annual Budget for the Fiscal Year 2018

Adopted June 1, 2017



**Prepared by the
Johnson County Finance Department**

http://www.johnson-county.com/dept_finance.aspx?id=15280

Cover: Johnson County Government complex
Above: Johnson County Health & Human Services Building with skywalk to Administration Building



Solar panels at Health & Human Services building



Solar panels at Administration building



Ambulance & Medical Examiner Building (Completed July 2017)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Johnson County

Iowa

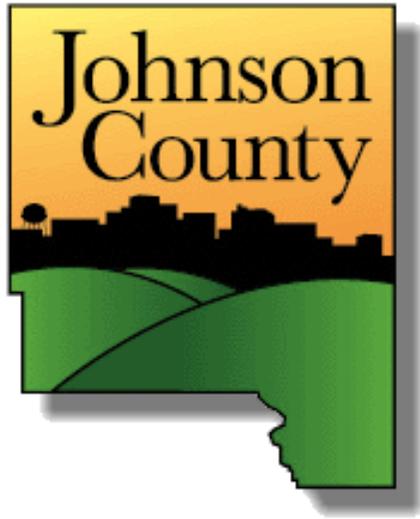
For the Fiscal Year Beginning

July 1, 2016

Jeffrey R. Enos

Executive Director

INTRODUCTORY SECTION



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Introductory Section

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Explanation of the Budget Document

The budget document provides detailed information about Johnson County's estimated revenues and expenditures for fiscal year 2018 (July 1, 2017 – June 30, 2018). It also serves as a work plan for the county and its departments, including a framework for setting priorities and strategic initiatives. This document is divided into the sections described below.

Introduction

The Introduction section contains the budget message, county history, cities and townships, county organization and staffing, county strategic goals, and tax increment financing.

Budget Summary

The Budget Summary section includes summaries, charts, and graphs for revenues, expenditures, financial trends and plans, a statement of all county funds, property valuation, levy rates, levy composition, and a tax bill table.

Major Governmental Funds

The Major Governmental Funds section includes a Fund Accounting Chart and explanation, a County Fund Structure, and a narrative description of the fund, financial schedule (which summarize revenues by source, expenditures by department/agency), charts of the revenues and expenditures for the following:

- General Fund
- Rural Fund
- MH/DS Fund
- Secondary Roads Fund
- Debt Service Fund
- Capital Projects Fund

Also included is the approved Maintenance and Capital Improvement Plan for County Facilities and Properties for the period FY17 to FY20.

Non-Major Governmental Funds

The Non-Major Governmental Funds section includes a narrative description of the fund, financial schedule (which summarize revenues by source, expenditures by department/agency), charts of the revenues and expenditures for the following:

- Law Enforcement Proceeds Fund
- Prosecutor Forfeiture Fund
- Special Resource Enhancement Fund
- Road Construction Escrow Fund
- Recorder's Record Management Fund
- Conservation Trust Fund

County Department and Elected Office Information

The County Department and Elected Office Information section provides information for each county department and elected official office. Each department and office has a narrative that provides a description of the agency, Unit Goals and Objectives, Accomplishments, Budget Highlights, and a Financial Summary table.

Other County Departments

The Other County Departments section provides information for non-personnel county departments. Each department has a narrative description, Budget Highlights, and a Financial Summary table.

Supplemental Information

The Supplemental Information section includes financial policies, budget process explanation and calendar, supplemental data and charts about the county, and a glossary of terms used in this document.



JOHNSON COUNTY

Finance Department

Dana Aschenbrenner, Finance Administrator
Dan Grady, Budget Analyst
John Hannaford, Budget Analyst

August 28, 2017

Dear Citizens of Johnson County,

I am pleased to present you with the fiscal year 2018 (FY18) annual budget that is for the period July 1, 2017 to June 30, 2018. The Johnson County Board of Supervisors began the budget process on November 21, 2016 and over the following three months held meetings with twenty-four department heads and five county elected officials to review their particular budget proposals. Special meetings were held to discuss road projects, other capital projects, and community block grants. The budget was adopted by the Board of Supervisors on March 7, 2017 and certified to the State of Iowa Department of Management on March 15, 2017. Due to legislation passed and signed by the governor regarding mental health and disability services tax levy changes, the budget was opened and revised. There was a work session meeting on May 10, 2017 and a public hearing on June 1, 2017 about the revised budget. The revised budget was adopted by the Johnson County Board of Supervisors on June 1, 2017.

The Annual Budget is one of the most important decisions that the Board of Supervisors make each year to determine the programs and services to be funded, the level of services to be provided to county citizens, and the expenditures required to provide those services. The budget serves as a foundation for Johnson County's financial planning and provides legal spending authority for the county elected officials as well as appointed department heads. This budget meets the county needs as laid out in the Strategic Plan shown on pages 17-24.

Capital Project budget priorities for FY18 are:

- Continuing work on the IWW Road project now on phase 5 from James Avenue to Ivy Avenue
- Road construction on 120th Street
- Purchase of a building or land for the Crisis Intervention Team (CIT)
- Building office space for the County Attorney
- Construction of an ADA restroom at Kent Park
- Construction of an ADA ramp at the county courthouse

- Replacing an emergency generator in the county jail
- A safety upgrade for the county courthouse elevators

The IWW Road construction project includes widening and resurfacing of the existing road and is budgeted at \$900,000. Road construction on 120th Street includes base widening and resurfacing and is budgeted at \$1,600,000. Purchasing a building or land for the CIT is budgeted at \$1,000,000 for FY18 and the Board intends to fund an additional \$1,000,000 for this purpose in the FY19 budget. Building office space for the County Attorney or leasing office space is budgeted at \$1,900,000 for FY18 and the Board intends to fund an additional \$1,900,000 towards this purpose in the FY19 budget. Construction of an ADA bathroom at Kent Park is budgeted at \$200,000. Construction of an ADA ramp at the county courthouse is budgeted at \$95,000. Replacing the emergency generator at the county jail is budgeted for \$200,000. A safety upgrade to the county courthouse elevator is budgeted at \$40,000. The county also intends to spend approximately \$600,000 in FY18 for various departmental vehicles and equipment and about \$2,360,000 for technology related expenditures such as software, hardware, licensing and maintenance.

Every year the Board considers short term factors that may affect the budget (State unfunded mandates, negotiated increases in wages, higher benefit costs, etc.) as well as opportunities for savings (efficiencies through technology, green investments, operational efficiencies, lower fuel prices, etc.). As Iowa's second fastest growing county and fourth largest county, the Board has to meet the growing demand for services and prioritize infrastructure projects.

One short-term factor in budgeting for FY18 is that the countywide valuation in taxable property increased by \$333,484,353 or 4.73%. For the last ten fiscal years, the value of taxable property has increased by an average of 4.8%. In FY18, the resulting tax growth of \$2,372,978 (i.e. the FY18 increase in taxable value multiplied by the tax levy rate in effect for FY17) allowed Johnson County to offset the anticipated increases in the county's payroll and benefit costs of about \$2.1 million.

Another short-term factor in budgeting for FY18 is that multi-residential properties (apartment buildings) were reclassified from commercial property classification to its own classification for the purposes of property taxation in effect starting in FY15. The total assessed valuation of multi-residential properties is currently \$555,020,333. There was a reduction of \$29,337,870 in taxable multi-residential property valuation from FY17 to FY18 due to: (1) the change from a rollback rate of 86.25% to a rate of 82.50%, and (2) the state paying rollback replacement revenues to the county only for the commercial property rollback and for multi-residential property rollback is capped at its FY17 levels. Continuing revenue losses from the multi-residential rollback decreases will have a continuing negative impact on the county as these reductions will continue through FY24. The long-term impact is explained in the Budget Summary section of this document.

An additional short-term factor in budgeting was new legislation that allowed for a change in the Mental Health/Disability Services (MH/DS) property tax levy cap. The MH/DS property tax levy in Johnson County was capped to generate a maximum dollar amount of \$3,138,395 for more than two decades. With new legislation this long standing tax cap was lifted, and the county opened up the previously certified budget and made a reduction to the General Supplemental fund's targeted ending fund balance, MH/DS expenditures and taxes levied were increased, and a capital project expenditure was reduced which allowed a reduction in the Debt Service levy rate and the corresponding tax asking. Although the cumulative effect was a slight increase in taxes, the overall increase was dampened by these other reductions.

In FY18, the Board is committed to a number of initiatives that address both the county's mission and strategic priorities. One of those priorities is addressing the need for jail diversion for those with mental health or substance abuse problems. Funding for a CIT building or land fulfills strategic priority I. G. After a meeting with local affordable housing organizations, a budget item for \$600,000 was added to address the need. The funding will go to the Housing Trust Fund that will use the money to leverage more subsidized rental and housing units for low-income residents. This investment in affordable housing may provide up to 56 residential units and is strategic priority I. D. In addition to those strategic goals, they are also funding \$309,000 in sustainability and green energy projects through the Energy Reinvestment Fund for strategic priority I.B. Additionally, funding has been provided for a new assistant county attorney position to handle disproportionate minority contact in the local criminal justice/policing system. This position helps fulfill strategic goal I.F.

The largest capital project budgeted in FY18 is for the construction or leasing of new office space for the County Attorney in close proximity to the existing county courthouse. The total cost to finish an unfinished space per county specifications is budgeted at \$1,900,000 for both FY18 and FY19. Currently the office space in the county courthouse is too small for the number of staff. By moving the staff offices offsite, there will be an opportunity to add two more courtrooms to the existing courthouse.

In addition to the above areas, the FY18 budget has significant support for local food programs, area social service and economic development programs, preservation of the historic County Poor Farm property and the expanded use of its facilities, meeting unfunded/underfunded state mandates, and addressing the health, safety, and welfare needs of all Johnson County residents.

The rural tax levy is a part of the county's budgeted tax revenue, but is only paid by the owners of unincorporated property within Johnson County. The Rural Fund helps pay for road upgrades and maintenance as well as library and animal control services for rural residents. Significant road projects (paid through county Capital Projects fund and transfers from the Rural Basic and General Basic funds) anticipated in FY18 include improvements to portions of the IWW Road, as well as maintenance of various gravel and sealcoat roads throughout the county. In FY18, the transfer amount from the Rural

Basic fund to the Secondary Roads fund has increased from \$4,558,723 to \$4,948,749; an increase of \$390,026 or 8.6% over the prior fiscal year. In addition, the salary and benefits of one Sheriff's deputy has moved to the expenditures of the Rural Basic fund from the General Basic fund, resulting in an expenditure increase in the Rural Basic fund of \$101,930.

Detailed FY18 budget information was presented at a public hearing on February 23, 2017. At the hearing, information was presented about how the county property tax levy rate is impacted by a number of factors including property assessment values and the State of Iowa's determination of the annual rollback percentage, factors over which local elected officials have no control. Another factor that affects the county is that much of the growth in assessed property values is located in Tax Increment Financing (TIF) districts where the incremental value growth, now totaling just over \$1 billion dollars in total in the county, and that incremental value is limited in its availability for county taxation. The majority of the associated property tax revenue in these TIF areas are captured by the respective cities who originally created the TIF areas.

Along with the impact of TIF areas, Johnson County is unique in that county taxes also support the funding needed to operate the Joint Emergency Communications Center as well as the debt service costs for conservation projects approved by voters in the 2008 Conservation Bond referendum. Plans for recreational trail construction and other conservation projects totaling \$3.82 million dollars is budgeted in the upcoming fiscal year.

The Board has approved expenditures of \$110,417,489 in the FY18 budget. The revenue from taxes levied on property totals \$58,131,077, which will fund approximately 53% of those budgeted expenditures. The remaining funding comes from various sources including fees and other charges for services, grants, other inter-governmental revenues, short-term borrowing and existing cash reserves.

What does all of this mean for taxpayers? Owners of commercial property in Iowa City will pay \$10.36 more, while commercial property owners in other cities will pay \$6.78 more annually per \$100,000 of assessed value than in FY17. Rural residential property owners will pay \$35.04 more, Iowa City residents will pay \$15.17 more, and other city residential property owners will pay \$15.62 more annually per \$100,000 of assessed value when compared to FY17. Agricultural land property owners in rural areas will pay \$29.44 more per \$100,000 of assessed value than they did in FY17.

Due to the recent legislative changes in the area of property taxation within the State of Iowa, residential property owners are bearing an ever-increasing proportional share of the total property tax burden in our state and this trend will likely continue during the new tax law's implementation phase through FY24. Residential property owners now pay nearly 55% of all property taxes collected in Iowa, while the shares paid by utilities, commercial and multi-residential property continues to decline. The Board of Supervisors continues to try to balance the provision of necessary governmental

services and infrastructure maintenance while also attempting to seek further efficiencies and to keep property taxes affordable for our county's residents.

A handwritten signature in black ink, appearing to read "Dana Aschenbrenner". The signature is fluid and cursive, with a large initial "D" and a long, sweeping underline.

Dana Aschenbrenner
Finance Administrator

STRATEGIC PLAN of the BOARD OF SUPERVISORS

Adopted February 9, 2017

January 1, 2017 – December 31, 2018

Board members

Mike Carberry

Kurt Friese

Lisa Green-Douglass

Janelle Rettig

Rod Sullivan

JOHNSON COUNTY MISSION:

To enhance the quality of life for the people of Johnson County by providing exceptional public services in a collaborative, responsive and fiscally accountable manner.

I. CONTINUING PRIORITIES

In preparing to identify future goals, the Board of Supervisors first reviewed continuing goals and priorities that are in place and expected to continue.

As a result of prior strategic planning efforts, Johnson County has made significant progress in areas previously identified as strategic priorities. Some, such as sustainability efforts, have become values the Board of Supervisors expects to be a part of county business. Others, such as promotion of local foods are ongoing efforts that continue to be pursued with existing county staff. The list below includes the efforts that are already in place that the Board expects to continue in the future.

What is in process?	What is in process that will continue or be completed by December 31, 2017	Who is responsible?	Who else will be impacted?
A. Commitment to diversity	Continue efforts toward hiring a more diverse workforce. Continue to offer a regular schedule of trainings. Collect and report data on diversity efforts in hiring and training. 70% of employees will have attended trainings.	Human Resources Diversity Committee	All employees
B. Efforts to reduce energy usage and address sustainability in all aspects of County work.	Continue to reduce paper usage. Increase energy coming from renewables. Reduce energy usage. Follow adopted policies regarding sustainability. Create storm water management plan for each county building. Monitor efficiency of fleet vehicles. Establish baselines for passenger vehicles.	Sustainability Coordinator Green Team	All employees
C. A commitment to creating a safe work place.	Hiring of a risk management/safety specialist – recommendations will be provided. Regular safety trainings.	Human Resources Insurance Agent Finance Information Technology Facilities Safety Committee	All employees
D. Assist in addressing the shortage of affordable housing in Johnson County	Funds will be committed by the Housing Trust Fund. Regional task force will continue to meet, share information and bring forward recommendations. Keep affordable housing as an agenda item for meetings with other entities.	Board of Supervisors Executive Assistant Housing Trust Fund	
E. Options for County owned property	Property Group will bring forward information and recommendations	Property Group Board of Supervisors	

F. Adult disproportionate minority contact (DMC) in the criminal justice system.	County Attorney II will be hired and recommendations will be brought forward. Data will be collected. Adult DMC Committee will continue to meet.	County Attorney Board of Supervisors	
G. Crisis Intervention	Recommendations regarding structure, services, facilities, and funding will be generated.	Board of Supervisors Sheriff County Attorney Jail Alternatives Coordinator	
H. Local foods	Local Foods Specialist will bring recommendations and continue efforts to promote local foods. Grow Johnson County will use Poor Farm to produce food for local non-profit entities. Food Policy Council will bring recommendations and hold educational events. Planning consultants for Poor Farm and Comprehensive Plan will generate ideas and recommendations related to local foods.	Local Foods and Planning Specialist Board of Supervisors Food Policy Council	
I. Poor Farm	Consultants will lead Phase I plan. Repair and restoration of buildings will continue. Food production will be expanded. City of Iowa City will be consulted/involved in planning. Planning on trail will begin.	Board of Supervisors Facilities Conservation Local Foods Specialist Grants Specialist	
J. Courthouse	Courtroom remodel design will be completed, bids received and 1 st courtroom completed. Multi-year restoration and remodeling plan created. County Attorney will determine plan to address space needs.	Facilities County Attorney Information Technology Board of Supervisors	Court operations Sheriff's Office

K. Community Identification card	Review progress so far and data collected by local graduate student. Look at unserved populations. Consider modifications to Community ID rules.	County Attorney County Auditor Board of Supervisors	Center for Worker Justice
L. Minimum Wage	Committee will meet, monitor impact, and make recommendations. Information and publicity provided regarding implementation. Enforce compliance. Create electronic complaint form. County Attorney II hired.	Board of Supervisors County Attorney Office Advisory Committee	
M. Capital needs planning/ financial transparency and planning	Unified capital needs planning document will be created including capital improvement, roads, Maintenance Rehabilitation Program and Conservation. Annually review fiscal responsibility of bonding. Best practices will be continued for budgeting and taxing. Budget will be fiscally restrained.	Board of Supervisors Finance Space Needs Committee	

II. ENVIRONMENTAL REVIEW

As part of the process of identifying future goals, the Board of Supervisors conducted a SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis. This analysis helps identify issues and opportunities that must be considered in setting realistic goals. The following are the factors identified by the Board.

THREATS

- Population growth
- Increased need for services
- Poverty/income inequality
- Commercial property tax reform – revenue
- Medicaid
- Unfunded mandates
- Closing of MH institutions
- Water quality
- Confined Animal Feeding Operations
- Aging population
- Tax Increment Financing
- City expansion/annexations/growth issues
- School districts’ growth and site selection
- Aging infrastructure
- Federal inaction on infrastructure and everything
- State inaction on vertical infrastructure
- Unstable state funding for REAP program, conservation and trails
- Wage pressures and competition for employees from University and private market
- Eastern Iowa Airport is not competitive
- Perception of Johnson County

OPPORTUNITIES

- University a magnet for educated employable population
- Expiring TIFs – tax relief
- Collaborative opportunities with other entities
- High tax tolerance
- Tax base is growing
- Growth across the Corridor
- Growing state legislative delegation
- Fuel tax
- Federal Representative in our community
- ICAD focus on high quality, clean development without significant subsidies

STRENGTHS

- Great department heads and employees
- Strong services
- Commitment to vision and planning, creativity, and being proactive
- We win awards
- We are an example
- Progressive, risk taking
- Balanced budget with well managed debt to achieve tax reduction
- Buildings are in good shape, progress is made on capital projects.
- Lowered dependence on fossil fuels.
- Quality medical services.
- Perception of Johnson County as progressive and creative

WEAKNESSES

- Pending simultaneous retirements
- Workforce is not diverse
- Succession planning
- Aging workforce – affects insurance

III. PRIORITY GOALS

With an understanding of continuing priorities from the prior strategic plan, and environmental factors that affect county government, the Board of Supervisors identified goals that there was consensus to pursue over the next twenty-four months. Specific steps were identified for the next twelve months. Supervisors then prioritized the goals and identified four goals that will receive focused attention by the Board. The remaining goals will also be addressed. Two Supervisors will serve as the primary contacts for each goal and will assist in understanding and meeting the respective goals.

- A. **CRISIS INTERVENTION: *Supervisor Green-Douglass, all Supervisors involved.*** The Board of Supervisors will continue to develop a Crisis Intervention (CIT) Program that will include coordinated trainings, services and facilities.
- a. To be accomplished by 12/31/17:
 - i. Trainings will be held.
 - ii. A plan will be developed for programming space.
 - iii. A funding analysis will be completed.
 - iv. Stakeholder investments will be sought.
 - b. What will have to happen in order to accomplish the goal:
 - i. Clinical staff will meet and report back.
 - ii. Board will lobby for JECC-like funding.
 - iii. Funding options, including local option sales tax, will be identified.
 - iv. Interim steps/phases will be identified using the recommendations from the work groups and taken to funders.
 - v. Investigate bonding for capital needs including possibility of a joint facility.
 - c. Potential obstacles include:
 - i. Multiple partners involved including municipalities and University.
 - ii. Neighborhood concerns.
 - iii. Appropriate location and property prices.
 - iv. Funding – both capital and ongoing operations.

B. LOCAL FOODS: *Supervisors Green-Douglass and Friese.* The Board of Supervisors will continue to support the promotion and expansion of opportunities for local food enterprises.

- a. To be accomplished by 12/31/17:
 - i. Develop a list of options for a food hub.
 - ii. Agri-tourism ordinance drafted.
 - iii. Reduce barriers to local farmers.
 - iv. Implement local food label.
- b. What will have to happen in order to accomplish the goal:
 - i. Actions included in the comprehensive plan.
 - ii. Identify location and funding for food hub. Begin to develop an organizational structure.
- c. Potential obstacles include:
 - i. Funding
 - ii. Ordinances and land use plan

C. POOR FARM: *Supervisors Carberry and Friese.* The Board of Supervisors will continue the process of developing a master plan for the Poor Farm property and will begin to implement specific aspects of the plan.

- a. To be accomplished by 12/31/17:
 - i. Expanded area in food production.
 - ii. Locate trail.
 - iii. Historic interpretation signage will be developed.
- b. What will have to happen in order to accomplish the goal:
 - i. Phase I of plan completed.
 - ii. Move to Phase II.
 - iii. Cooperation of Iowa City.
 - iv. Involvement of all stakeholders.
- c. Potential obstacles include:
 - i. Funding
 - ii. Not a clear, agreed upon vision.
 - iii. More ideas than are realistic.

D. POVERTY ISSUES: *Supervisors Rettig and Sullivan.* The Board of Supervisors will convene a Poverty Summit to explore issues of poverty and strategize future actions for 2018.

- a. To be accomplished by 12/31/17:
 - i. Planning Committee formed.
 - ii. Agenda planned, date set.
 - iii. Participants identified.

- iv. Summit may have been held.
- b. What will have to happen in order to accomplish the goal:
 - i. Work on the issues as a whole.
 - ii. Get people together from various sectors together to identify gaps, opportunities for overlap.
- c. Potential obstacles include:
 - i. Multiple affected entities and stakeholders

Note: The effort and attention required for Goals C and D will essentially “flip” between 2017 and 2018. A major focus in 2017 will be completion of the Master Plan for the Poor Farm (Goal C). This will require input and attention from the Board of Supervisors. With a plan in place for 2018, less involvement from the Board will be required. The planning and convening of a Poverty Summit (Goal D) will largely be done by a committee in 2017. It is hoped that the summit will yield useful input to use in 2018 to develop a meaningful plan to address issues of poverty and this follow-up will require the Board’s attention in 2018.

IV. OTHER GOALS

- A. **COURTHOUSE AND JAIL:** *Supervisors Friese and Sullivan.* The Board of Supervisors will actively seek to address the space issues in the jail and courthouse and will explore potential efficiencies, including a joint facility with Iowa City.
- B. **ALTERNATIVE TRANSPORTATION:** *Supervisors Carberry and Rettig.* The Board of Supervisors will support efforts to explore and increase options for alternative transportation in Johnson County.
- C. **WORKPLACE SECURITY AND SAFETY:** *Supervisors Rettig and Green-Douglass.* The Board of Supervisors will expand efforts to address workplace security and safety.
- D. **DIVERSITY AND RACIAL JUSTICE:** *Supervisors Carberry and Sullivan.* The Board of Supervisors will continue and expand efforts to address diversity and racial justice as a priority, and will focus on two areas:
 - Hiring, retention and promotion of employees
 - Disproportionate minority contact in the criminal justice system

V. MOVING FORWARD

Through the course of 2017, the Board of Supervisors will focus on the Priority Goals and will meet with the relevant departments and offices to identify more specific action plans. The other goals will be monitored by the respective Supervisors and brought to the full Board as needed for broader input. Continuing priorities will be reviewed at least semi-annually.

JOHNSON COUNTY HISTORY

Johnson County is named in honor of Colonel Richard Mentor Johnson and not former President of the United States Andrew Johnson as some may believe. Colonel Johnson served in the War of 1812 and later served as Vice President of the United States during the Van Buren administration.

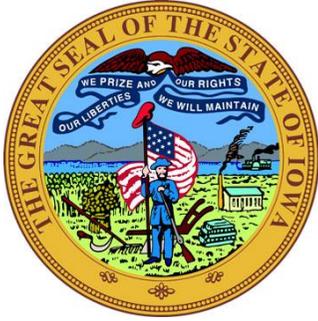
Until the late 1830s, the area known today as Johnson County was nothing more than wilderness and a hunting ground for the Fox and Sac Indian tribes. Between 1832 and 1837, the tribes were stripped of their lands by governmental treaty. Soon after settlers began to move into the area. The county was established in 1837 by the legislature of the Wisconsin Territory. By 1838 there were two towns competing for the County seat-- Osceola and Napoleon. An Act of the Wisconsin Assembly selected Napoleon as the county seat on June 22, 1838. A two-story log cabin courthouse was then constructed in Napoleon.

When the First Legislative Assembly of the Territory of Iowa met in Burlington, a bill was approved to relocate the seat of government for the Territory of Iowa. The site was to be within the boundaries of Johnson County, and it was to be named Iowa City. Three commissioners met and selected a site two miles north of Napoleon on May 1, 1839.

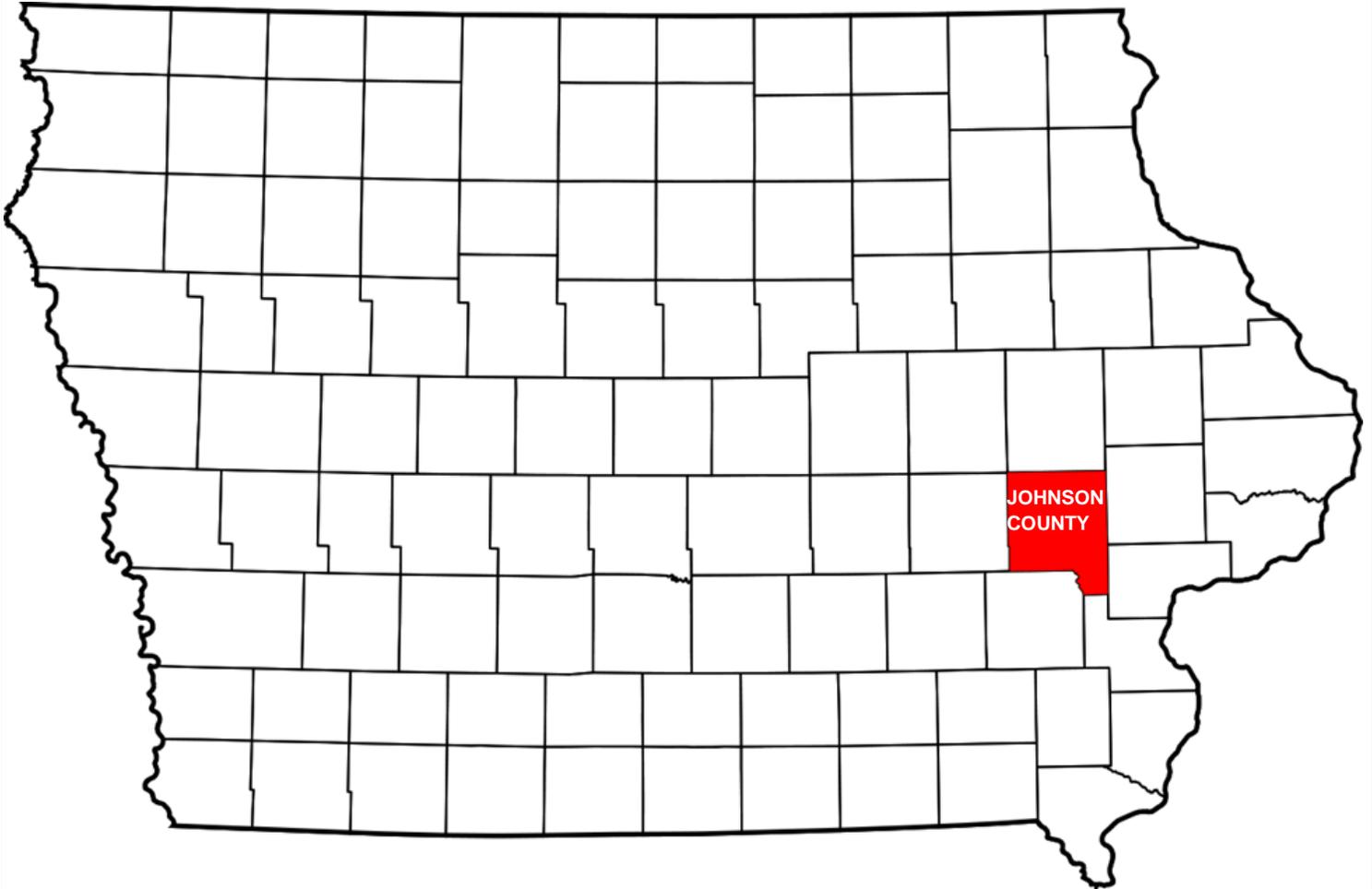
On December 31, 1839, an Act was passed to relocate the county seat of Johnson County with orders to keep present and future populations in mind. The site of the new county seat was easily chosen as Iowa City, the future capital of the Iowa Territory. In January 1855, the Fifth General Assembly voted to move the state capital from Iowa City to Des Moines. The state capital was moved to Des Moines in December of 1857.

The first courthouse built in Iowa City was a temporary two-story structure constructed of bricks. This courthouse burned to the ground in 1856. In 1857, this building was replaced by another courthouse, which was insured for \$30,000. This brick building was used until 1899, when it was condemned. The cornerstone of the present Johnson County courthouse was laid on December 2, 1899. It was constructed by James Rowson and Son at a cost of \$135,000. Bands, balloons and a parade were part of the dedication ceremonies held on June 8, 1901.

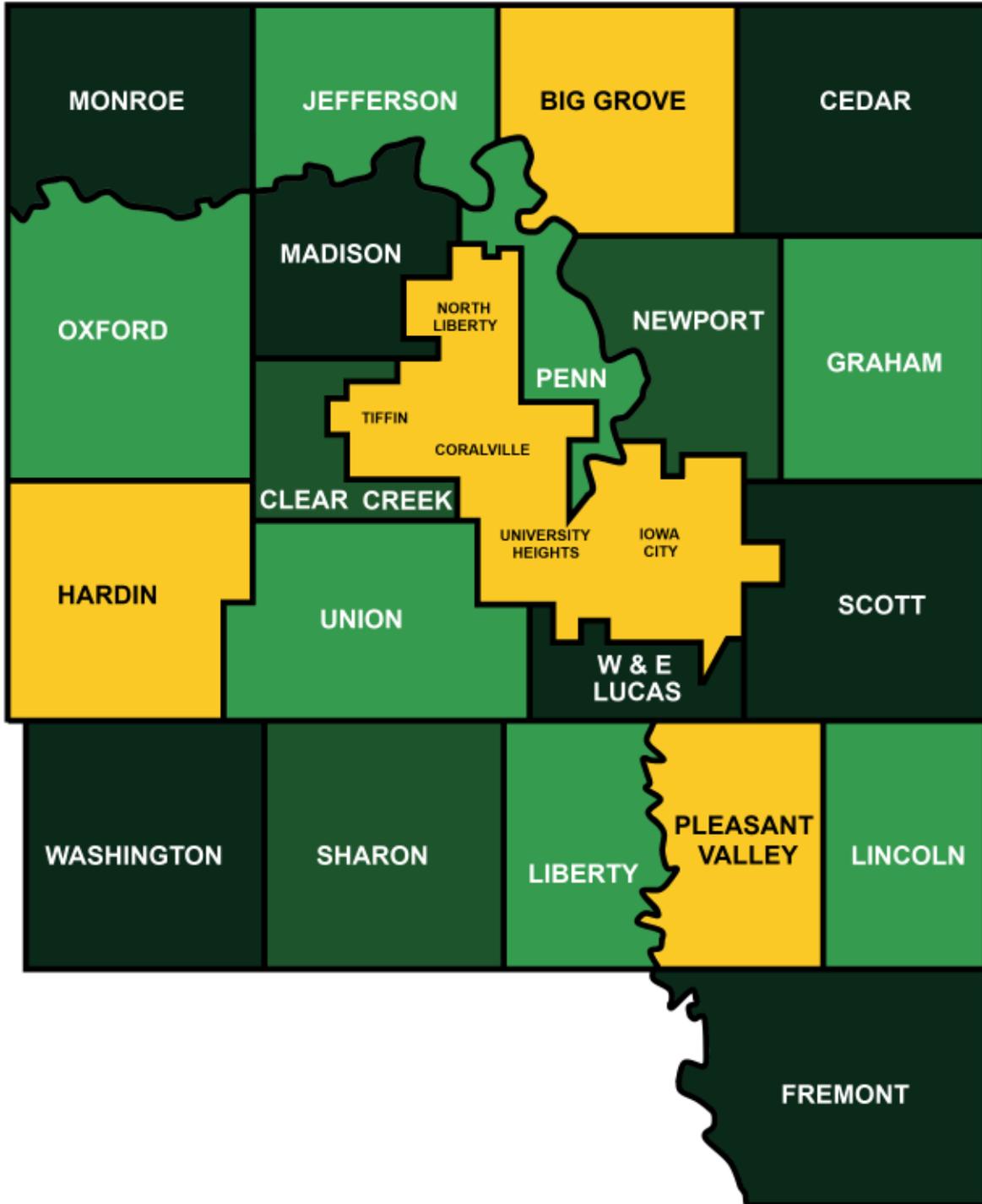
Johnson County is the 4th largest county in the state, serving an estimated 144,251 residents in 2016. Johnson County has 46 departments and over 500 employees that provide a variety of services including law enforcement and legal services, maintaining records and vital statistics, elections, managing the court and jail systems, building and maintaining the county's roads and bridges, providing a human services safety net, and overseeing many other programs that are vital to our residents and communities.



IOWA



JOHNSON COUNTY TOWNSHIPS AND CITIES



CITIES:

Coralville, Hills, Iowa City, Lone Tree, North Liberty, Oxford, Shueyville, Solon, Swisher, Tiffin, and University Heights

BOARD OF SUPERVISORS



Janelle Rettig
County Supervisor - Chairperson
Term expiration: 12/31/2018



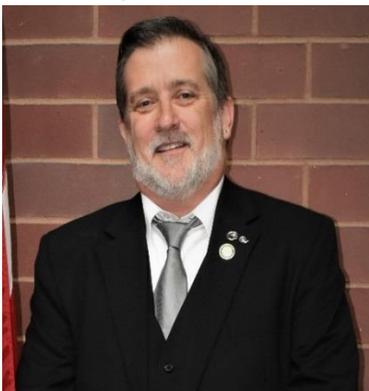
Lisa Green-Douglas
County Supervisor
Term Expiration: 12/31/2019



Mike Carberry
County Supervisor
Term expiration: 12/31/2018



Rod Sullivan
County Supervisor
Term expiration: 12/31/2019



Kurt Friese
County Supervisor
Term Expiration: 12/31/2019



Pat Harney
County Supervisor
Resigned: 12/31/2016

ELECTED OFFICIALS



Tom Kriz
County Treasurer
Term expiration: 12/31/2018



Lonny Pulkrabek
County Sheriff
Term expiration: 12/31/2016



Janet Lyness
County Attorney
Term expiration: 12/31/2018



Travis Weipert
County Auditor
Term expiration: 12/31/2016



Kim Painter
County Recorder
Term expiration: 12/31/2018

DEPARTMENT HEADS

Name	Department
Steve Spenler	Ambulance
Larry Gullett	Conservation
Dana Aschenbrenner	Finance
Lora Shramek	Human Resources
Bill Horning	Information Technology
Mike Hensch	Medical Examiner
Jan Shaw	Mental Health/Disability Services
Eldon Slaughter	Physical Plant
Josh Busard	Planning, Development & Sustainability
Doug Beardsley	Public Health
Tom Brase	SEATS & Fleet
Greg Parker	Secondary Roads
Lynette Jacoby	Social Services
Gary Boseneiler	Veterans Affairs

BOARDS AND COMMISSIONS

ADMINISTRATIVE BOARDS & COMMISSIONS

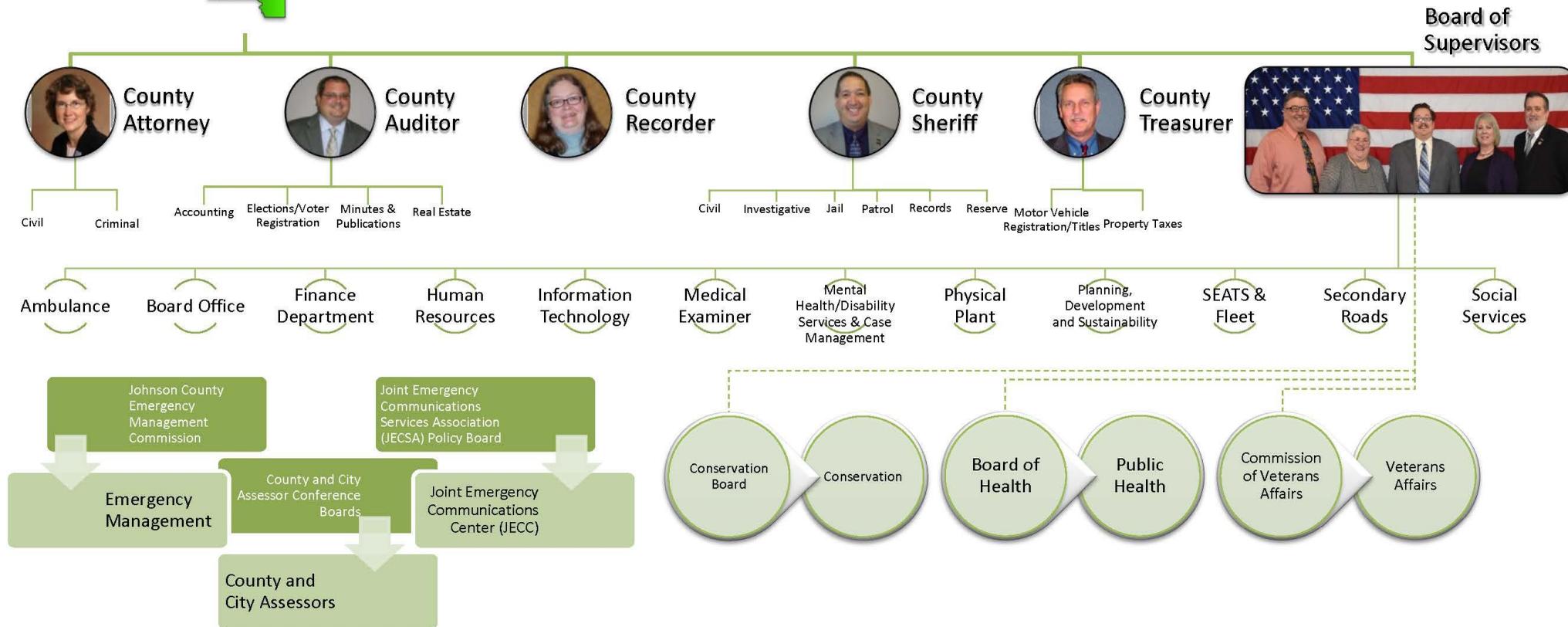
Civil Service Commission
Compensation Board
Compensation Commission
Johnson County/Iowa City Airport Zoning Board of Adjustment
Johnson County/Iowa City Airport Zoning Commission
Judicial Magistrate Appointing Commission
Mental Health/Disability Services Planning Council
Planning & Zoning Commission
Zoning Board of Adjustment

ADVISORY BOARDS & COMMISSIONS

Alliance for Healthy Living
Board of Health
Building Code Board of Appeals
Commission of Veterans Affairs
Comprehensive Plan Committee
Conservation Board
County Case Management Advisory Board
Criminal Justice Coordinating Committee
Decategorization Board
Emergency Management Agency Commission
Empowerment Board
Food Policy Council
Health Improvement Planning
Historic Preservation Commission
Integrated Roadside Vegetation Management Technical Advisory Committee
Juvenile Justice and Youth Development Policy Board
Livable Community for Successful Aging Policy Board
Medical Examiner
Minimum Wage Advisory Committee
Resource Enhancement Committee
SEATS Paratransit Advisory Committee



Johnson County, Iowa Residents

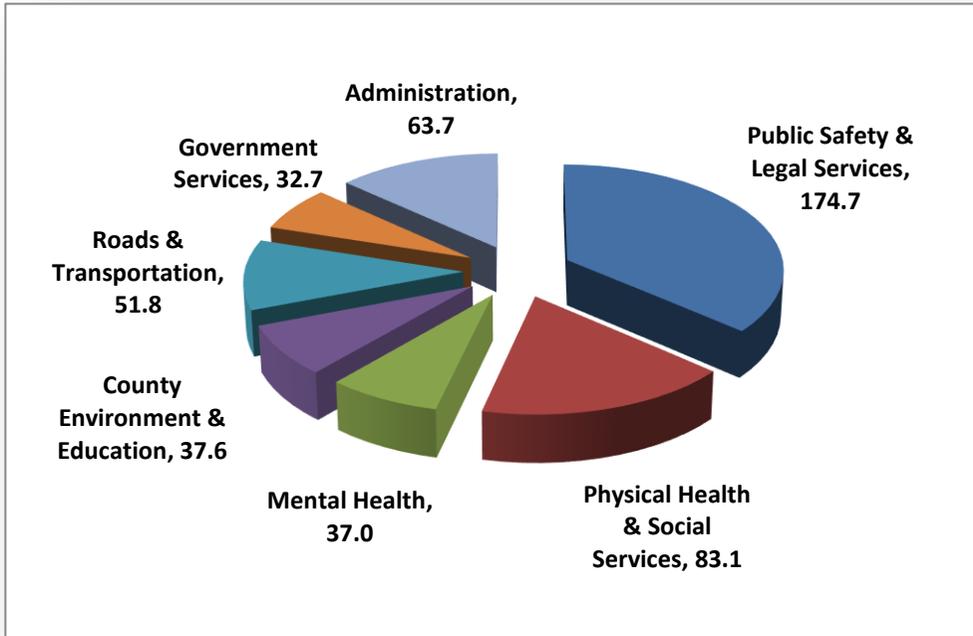


County of Johnson, Iowa Organizational Chart

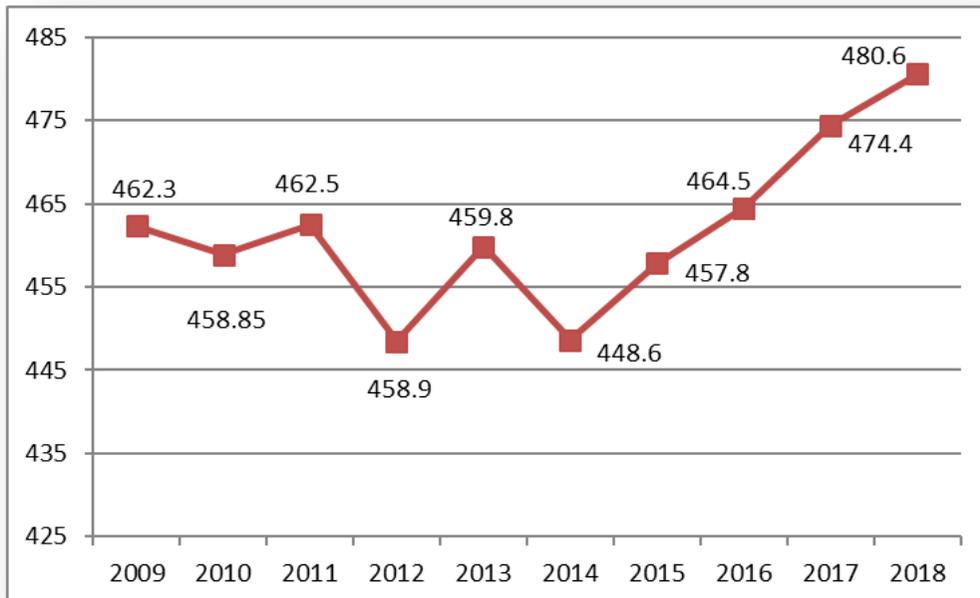
COUNTY EMPLOYEES BY SERVICE AREA/DEPARTMENT FOR THE LAST TEN YEARS

Service Area/Department	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Change
Public Safety & Legal Services											
Ambulance	38.5	37.9	39.9	40.0	39.9	40.3	40.3	42.4	43.4	47.6	4.2
County Attorney	21.2	21.2	20.9	21.5	21.3	18.3	19.3	20.1	21.6	22.6	1.0
Medical Examiner	2.4	3.0	3.0	4.6	4.6	5.0	5.2	5.7	5.7	5.7	0.0
Sheriff	101.0	101.0	103.2	91.2	92.1	92.1	93.2	97.8	98.8	98.8	0.0
Physical Health & Social Services											
Public Health	38.4	38.1	38.9	36.5	37.5	37.5	36.4	36.9	36.9	36.9	0.0
SEATS	29.8	31.2	29.9	32.3	34.9	34.8	36.1	36.7	36.7	36.7	0.0
Social Services	9.3	9.3	9.6	9.6	8.5	8.5	8.5	8.5	8.5	8.5	0.0
Veterans Affairs	0.6	0.6	1.0	0.8	0.8	1.0	1.0	1.0	1.0	1.0	0.0
Mental Health											
MH/DS	40.5	40.5	41.0	35.5	37.0	36.0	11.0	11.0	11.0	11.0	0.0
Targeted Case Management	0.0	0.0	0.0	0.0	0.0	0.0	26.0	26.0	26.0	26.0	0.0
County Environment & Education											
Conservation	16.2	16.9	17.4	17.7	18.8	18.8	20.8	24.1	25.1	26.1	1.0
Planning & Zoning	10.2	9.0	9.2	10.0	11.5	11.5	11.5	11.5	11.5	11.5	0.0
Roads & Transportation											
Secondary Roads	50.5	49.5	49.8	48.8	48.8	48.8	49.8	49.8	51.8	51.8	0.0
Government Services											
Auditor/Elections	16.6	14.8	14.0	13.9	18.9	12.9	13.7	9.7	9.7	9.7	0.0
Recorder	9.0	9.0	9.0	9.0	8.0	8.0	8.0	8.0	8.0	8.0	0.0
Treasurer	16.0	16.0	15.0	15.0	15.0	14.1	14.1	14.0	15.0	15.0	0.0
Administration											
Auditor/Accounting	18.5	18.5	18.5	19.0	19.1	17.6	17.1	16.5	16.5	16.5	0.0
Board of Supervisors	8.0	6.8	6.8	7.3	7.3	6.8	6.8	6.8	6.8	6.8	0.0
County Attorney	12.4	12.4	12.2	12.6	12.5	10.8	10.8	10.8	10.8	10.8	0.0
Human Resources	3.6	3.6	3.6	3.6	3.7	3.7	3.7	3.7	5.1	5.1	0.0
Information Services	11.6	11.6	11.6	11.6	11.6	11.1	11.5	11.5	12.5	12.5	0.0
Finance	0.0	0.0	0.0	0.0	0.0	3.0	3.0	3.0	3.0	3.0	0.0
Physical Plant	8.0	8.0	8.0	8.0	8.0	8.0	10.0	9.0	9.0	9.0	0.0
TOTAL FTE	462.3	458.9	462.5	448.5	459.8	448.6	457.8	464.5	474.4	480.6	6.2

FY18 FULL TIME EQUIVALENT BY SERVICE AREA



FY18 FULL TIME EQUIVALENT TREND



TAX INCREMENT FINANCING (TIF) IN JOHNSON COUNTY

Ten cities in Johnson County currently have twenty urban renewal areas (TIF districts) that were created by adopting urban renewal plans. The one city in Johnson County that does not currently have a TIF district is the city of Hills.

An Urban Renewal Area must have a designated purpose:

- Slum or Blight mitigation, with unlimited duration
- Economic Development, which is limited to 20 years unless created before 1995, then unlimited duration

Property valuations are set at the level of the year prior to the first filing of TIF debt with the County Auditor. This is referred to as the frozen base. Taxes on the frozen base are collected and distributed as if they were not in the TIF district. Increases in valuation in a TIF district are called the increment. Most of the taxes collected on the increment go to the respective city to pay off the TIF debt.

Johnson County will lose \$4,772,896 in tax revenues during FY2018 due to TIF. Johnson County has the second highest TIF increment value per capita in the state of Iowa and the second largest in overall value, and as a result is the one of the most impacted counties by TIF financing use.

Debt Service levies for all taxing authorities, as well as school Physical Plant and Equipment Levy (PPEL), and instructional support levies, are levied fully in TIF districts (base and increment) and the taxes collected are distributed to those respective taxing authorities. Tax increments are reduced and shifted back to the base when debt is paid, when the TIF expires, or when a city requests a reduction. The Debt Service levy is the only means available to the County to access the TIF area increments via property taxation. The TIF will then be contributing to the cost of county government via the Debt Service levy.

Without the Debt Service tax levy, TIF areas would contribute very little towards the cost of our county's operations, services or projects. By using the Debt Service tax levy for the \$18,162,000 of qualified bonding opportunities in FY 2018 and other existing debt issuances, the TIF areas within Johnson County will contribute approximately \$2,226,360 in additional property taxes. The additional property taxes from the TIF areas will reduce the cost of the typical residential property's tax bill for the qualified expenditures by 11% or \$27.05 per \$100,000 of taxable valuation.

In FY19 the Coral Ridge Mall TIF area is scheduled to sunset, but may be renewed by the City of Coralville. If the increment returns to the tax rolls, the county tax revenues will increase by approximately \$1,839,078 compared to FY18, assuming no changes in the respective levy rates.

**FY18 Property Tax Dollars Diverted by City TIF Projects
In Johnson County, Iowa**

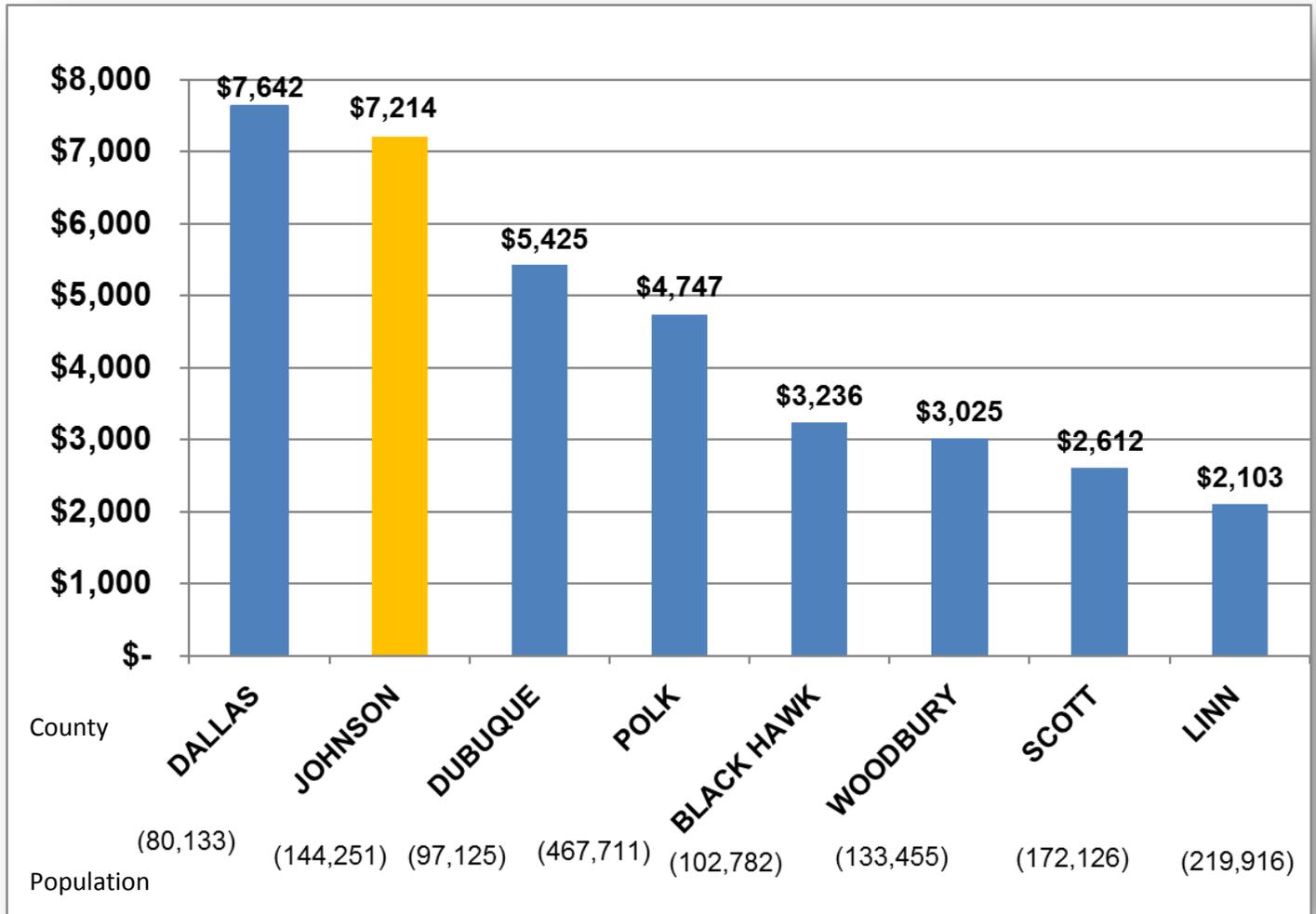
Receiving City	TIF Dollars Diverted
Coralville	20,735,119
North Liberty	3,981,454
Iowa City	2,452,320
Tiffin	880,727
Solon	646,931
Shueyville	475,603
Lone Tree	379,739
Swisher	292,824
Oxford	157,805
University Heights	47,130
All Cities	30,049,652

Authorities Losing Tax Revenue	TIF Dollars Diverted
All Schools	12,385,547
All Cities	11,562,480
Johnson County	4,772,896
Area School	917,633
County & City Assessors	322,170
Ag Extension	78,930
2 Townships (cemetery)	6,562
State of Iowa	3,434
All jurisdictions	30,049,652

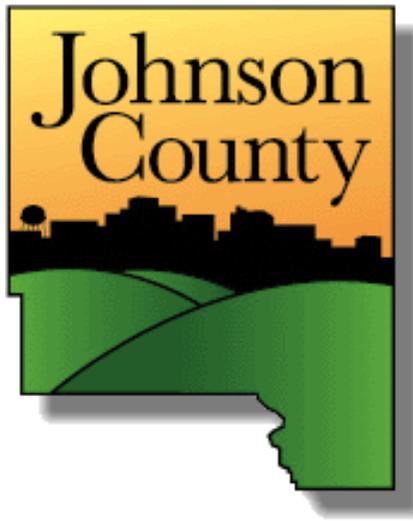
**Tax Increment of Other Iowa Counties
Top 8 Iowa Counties by Total Taxable TIF Value**

Tax Increment Taxable Valuation			
County	Rural	Urban	Total
POLK	18,405,009	2,201,628,636	2,220,033,645
JOHNSON	0	1,040,612,914	1,040,612,914
DALLAS	37,140	612,375,482	612,412,622
DUBUQUE	3,988,920	522,961,007	526,949,927
LINN	1,967,446	460,604,711	462,572,157
SCOTT	0	449,518,457	449,518,457
BLACK HAWK	0	431,874,065	431,874,065
WOODBURY	11,745,665	299,181,577	310,927,242

Tax Increment Taxable Value Per Capita Top 8 counties in Iowa using 2015 Census (estimated)



BUDGET SUMMARY



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Revenue Summary

Revenues (excluding operating transfers in, debt proceeds, and fixed asset sales) for FY18 are \$88,031,238 an increase of \$6,079,784 or 7.4% compared to FY17 originally budgeted revenues. Property taxes are the largest source of revenue for Johnson County. In FY18, Net Current Property Taxes of \$56,180,103 will be 63.8% of total county revenue. Net current property taxes increased by \$3,595,322 or 6.8% from FY17. Net current property tax revenue has increased an average of 5.4% over the last 5 years.

The countywide levy rate increased by \$0.08004 making the total FY18 countywide levy rate \$6.85143 per thousand dollars of taxable value. Rural residents will pay \$10.55136 per thousand dollars of taxable value with the additional rural levy rate of \$3.69992 per thousand dollars of taxable value. Residential property taxpayers in Iowa City will pay on average \$15.17 or 4.0% more than in FY17 per \$100,000 of assessed property value. Ag land taxpayers in unincorporated (rural) areas will pay on average \$35.04 or 6.2% more than in FY17 per \$100,000 of assessed property value. Commercial taxpayers in Iowa City will pay on average \$10.36 or 1.7% more than in FY17 and commercial taxpayers in other Johnson County cities will pay on average \$6.78 or 1.1% more than in FY17 per \$100,000 of assessed property value.

The residential property rollback rate is 56.9391% in FY18, up from 55.6259% in FY17, meaning that homeowners were taxed on slightly more (~1.3%) of their assessed property value in FY18 compared to FY17.

Out of the 99 counties in the State of Iowa, Johnson County ranked 33rd in FY18 countywide levy rate and 34th in FY18 total rural levy rate.

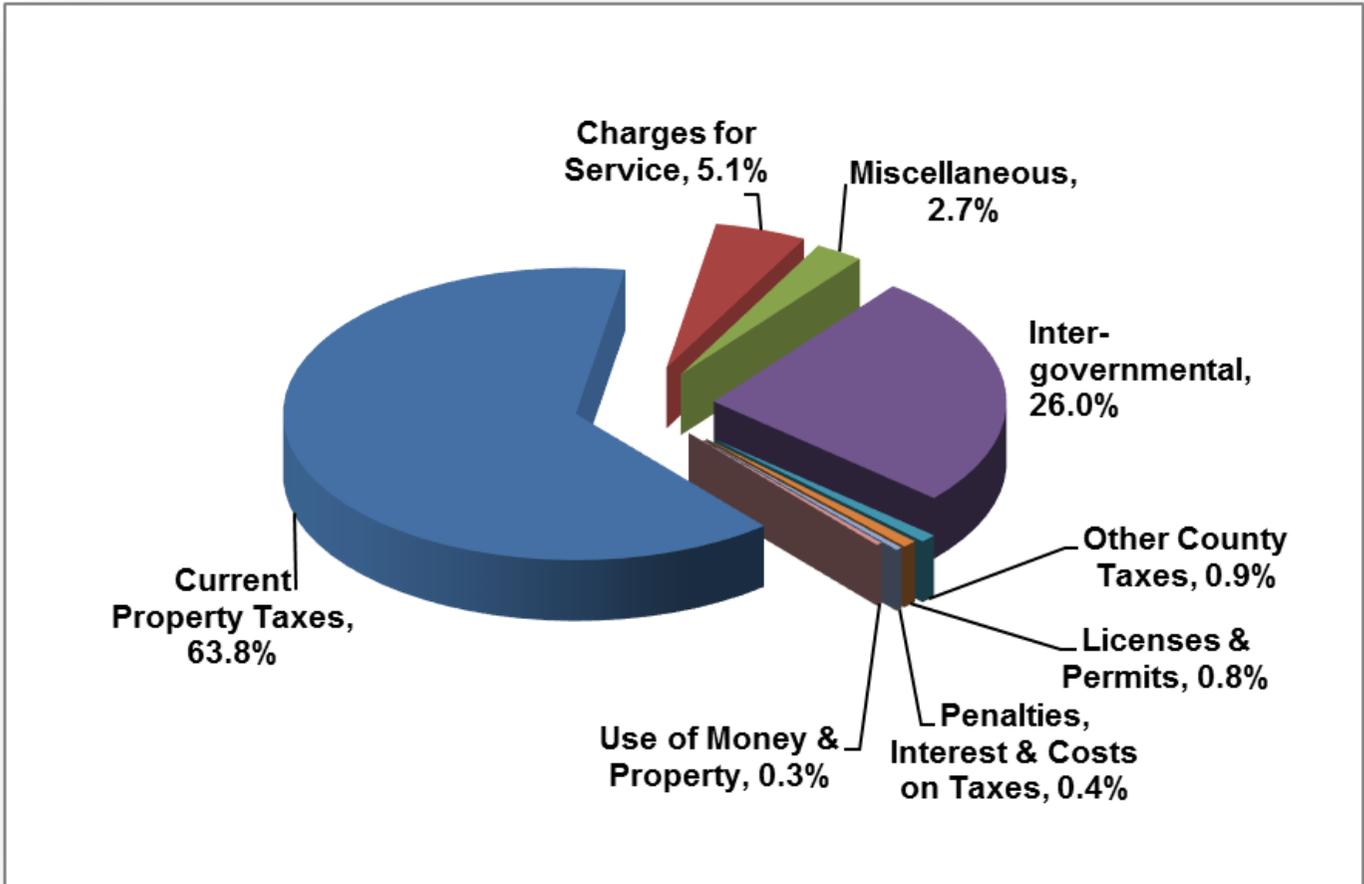
Intergovernmental revenue is the second highest portion of total revenues at \$22,862,703 or 26% of the total, an increase of \$2,734,490 or 13.6% compared to the FY17 original budget. The Secondary Roads fund expects to receive ~\$5.8 million in road use taxes, the Conservation Bond fund expects to receive \$890,301 more in grant funding in FY18 compared to FY17. In addition, the county expects to receive a new watershed management grant reimbursements of \$1,000,000 in FY18 and expects to receive \$510,000 from the City of Ely for roadwork reimbursements.

The remaining 10.2% of total budgeted revenues is made up of several other sources that include Charges for Service \$4,479,720; Miscellaneous Revenues \$2,372,731; Other County Taxes \$792,882; Licenses and Permit Fees \$712,875; Penalties, Interest & Costs on Taxes \$329,000; and the Use of Money and Property \$301,224.

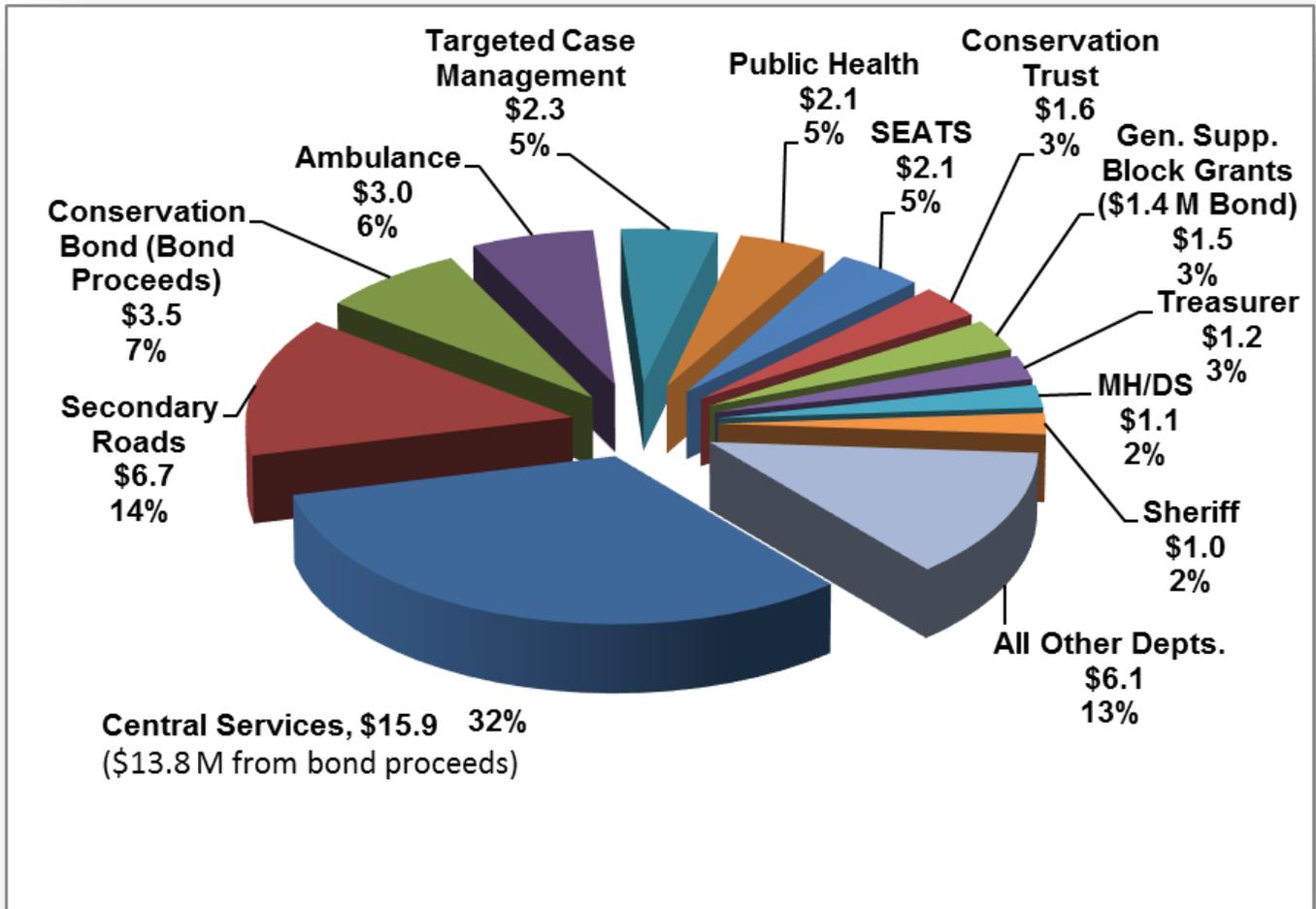
Other Financing Sources are inflows of current financial resources that are not reported as revenues by the county. Operating Transfers In (transfers of monies between county funds) is the largest portion of Other Financing Sources. At \$18,422,148 or 50.1% of the total Other Financing Sources, it is an increase of \$915,688 or 5.2% compared to the original FY17 budgeted amount. Long Term Debt Proceeds is the second largest portion of Other Financing Sources. At \$18,162,000 or 49.4% of the total Other Financing Sources, it has an increase of \$3,162,000 or 21.1% compared to the FY17 budgeted debt proceeds. Proceeds of Fixed Asset Sales are the remaining component of Other Financing Sources. They comprise 0.6% of the total budgeted Other Financing Sources in the FY17

budget. Proceeds of Fixed Asset Sales are budgeted at \$209,500 in FY18, the same amount was budgeted in FY17.

Revenues & Other Financing Sources by Type



Revenues & Other Financing Sources By Department, excluding taxes & transfers in (in \$millions)



**FY18 TAX CALCULATION WORKSHEET
REVENUES**

FUND AND DEPARTMENT	FY15	FY16		FY17				FY18		
	ACTUAL	ACTUAL	% RCVCD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC										
01 Ambulance	2,778,539	2,725,884	108%	2,916,164	7%	190,280	2,916,164	2,982,579	66,415	2%
02 Attorney	372,453	363,502	116%	422,214	16%	58,712	422,214	484,714	62,500	15%
03 Auditor/Accounting	10,933	15,969	192%	10,050	-37%	-5,919	10,050	9,100	-950	-9%
04 Public Health	2,131,966	2,227,190	99%	2,178,730	-2%	-48,460	2,205,614	2,138,445	-67,169	-3%
05 Board of Supervisors	568	420	187%	225	-46%	-195	225	225	0	0%
06 Human Resources	3,000	3,000	100%	0	-100%	-3,000	3,000	3,000	0	0%
07 Information Services	42,917	46,907	103%	45,700	-3%	-1,207	45,700	45,700	0	0%
08 Sheriff	965,609	978,563	104%	988,279	1%	9,716	988,279	1,008,350	20,071	2%
10 Medical Examiner	233,384	267,399	128%	232,984	-13%	-34,415	232,984	242,800	9,816	4%
11 Recorder	936,858	1,005,830	97%	979,715	-3%	-26,115	979,715	1,005,600	25,885	3%
12 SEATS	1,728,039	1,970,244	100%	2,016,798	2%	46,554	2,016,798	2,110,798	94,000	5%
14 Treasurer	1,187,816	1,265,481	118%	1,076,545	-15%	-188,936	1,076,545	1,159,195	82,650	8%
15 Finance	0	0	0%	0		0	0	0	0	0%
17 Physical Plant	85,481	108,993	124%	107,700	-1%	-1,293	107,700	107,700	0	0%
18 Central Services	13,750,649	14,140,400	98%	14,030,913	-1%	-109,487	14,030,913	15,357,924	1,327,011	9%
19 Planning, Development, & Sustaina	349,342	388,555	114%	396,110	2%	7,555	396,110	375,560	-20,550	-5%
20 Block Grants	10,000	10,000	100%	10,000	0%	0	10,000	10,000	0	0%
24 Conservation	117,630	132,460	99%	135,000	2%	2,540	135,000	137,003	2,003	1%
25 County Farm	47,768	53,150	141%	32,700	-38%	-20,450	32,700	32,700	0	0%
31 EMS	4,000	25,656	100%	25,000	-3%	-656	25,000	25,000	0	0%
41 Institutional Accounts	0	0	0%	0		0	0	0	0	0%
42 Targeted Case Management	2,226,055	2,043,248	86%	2,282,265	12%	239,017	2,242,865	2,339,340	96,475	4%
45 Social Services	282,007	259,044	91%	299,112	15%	40,068	299,112	313,148	14,036	5%
50 Veterans Affairs	10,000	17,399	174%	10,000	-43%	-7,399	10,000	10,000	0	0%
54 Juvenile Crime Prevention	3,500	13,817	86%	24,000	74%	10,183	24,000	19,000	-5,000	-21%
98 Revenue/Expense Adjustment	0	0	0%	1,400,000	0%	1,400,000	1,100,000	1,000,000	-100,000	0%
TOTAL	27,278,514	28,063,111		29,620,204		1,557,093	29,310,688	30,917,881	1,607,193	
GENERAL SUPPLEMENTAL										
21 Block Grants	1,146,508	1,438,817	92%	1,616,453	12%	177,636	1,616,453	1,506,915	-109,538	-7%
22 Insurance	130,602	35,304	34%	80,000	127%	44,696	80,000	80,000	0	0%
27 Juvenile Justice	0	0	0%	0		0	0	0	0	0%
28 Court Services/Attorney	7,745	8,944	197%	4,550	-49%	-4,394	4,350	4,500	150	3%
33 Auditor/Elections	5,643	92,684	108%	1,550	-98%	-91,134	1,550	128,490	126,940	8190%
47 Court Services/Sheriff	0	0	0%	0		0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	0%	150,000	0%	150,000	100,000	100,000	0	0%
TOTAL	1,290,498	1,575,749		1,852,553		276,804	1,802,353	1,819,905	17,552	
46 MH-DS	1,988,232	1,235,927	87%	993,287	-20%	-242,640	993,287	1,081,789	88,502	9%
RURAL BASIC FUND										
23 Block Grants	46,327	77,997	101%	42,825	-45%	-35,172	42,825	45,432	2,607	6%
55 Weed Eradication	0	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	0%	10,000	0%	10,000	10,000	10,000	0	0%
TOTAL	46,327	77,997		52,825		-25,172	52,825	55,432	2,607	

**FY18 TAX CALCULATION WORKSHEET
REVENUES**

FUND AND DEPARTMENT	FY15	FY16		FY17				FY18		
	ACTUAL	ACTUAL	RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
SECONDARY ROADS										
49 Secondary Roads	7,309,644	6,219,830	125%	6,217,287	0%	-2,543	6,217,287	6,686,946	469,659	8%
98 Revenue/Expense Adjustment	0	0	0	0	0%	0	0	0	0	0%
TOTAL	7,309,644	6,219,830		6,217,287		-2,543	6,217,287	6,686,946	469,659	
SPECIAL REVENUE										
32 REAP	51,058	51,179	101%	51,011	0%	-168	51,011	51,011	0	0%
48 Road Construction Escrow	12,500	0	0%	0	0%	0	0	0	0	0%
56 Ambulance Special Revenue	6	0	0%	0	0%	0	0	0	0	0%
61 Courthouse Centenary	7	0	0%	0	0%	0	0	0	0	0%
64 Historical Preservation	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	36,346	48,304	24%	200,000	314%	151,696	200,000	200,000	0	0%
69 Prosecutor Forfeiture	9,893	12,116	1010%	1,200	-90%	-10,916	1,200	4,200	3,000	250%
82 Conservation Trust	416,154	965,186	85%	1,834,714	90%	869,528	1,272,214	1,583,575	311,361	24%
83 Conservation Bond	1,350,000	1,700,000	1000%	1,550,000	-9%	-150,000	1,550,000	3,486,000	1,936,000	125%
87 Recorder's Records Management	27,483	28,882	96%	29,220	1%	338	29,220	31,180	1,960	7%
TOTAL	1,903,447	2,805,667		3,666,145		860,478	3,103,645	5,355,966	2,252,321	
CAPITAL PROJECTS										
38 Rural Capital Projects	0	0	0%	0	0%	0	0	0	0	0%
40 Technology	37,797	41,657	104%	40,000	-4%	-1,657	42,500	42,500	0	0%
81 Energy Reinvestment Fund	34,249	28,989	100%	125,000	331%	96,011	306,994	88,000	-218,994	-71%
44 Capital Expenditures	6,833	4,525	100%	3,000	-34%	-1,525	4,500	5,500	1,000	22%
85 Capital Projects	15,014	5,184	100%	4,000	-23%	-1,184	14,000	1,008,000	994,000	7100%
TOTAL	93,893	80,355		172,000		91,645	367,994	1,144,000	776,006	
65 DEBT SERVICE	258,893	487,456	97%	450,331	-8%	-37,125	450,331	477,696	27,365	6%
FUND TOTALS										
GENERAL BASIC	27,278,514	28,063,111		29,620,204	6%	1,557,093	29,310,688	30,917,881	1,607,193	5%
GEN SUPPLEMENTAL	1,290,498	1,575,749		1,852,553	18%	276,804	1,802,353	1,819,905	17,552	1%
MH-DS	1,988,232	1,235,927		993,287	-20%	-242,640	993,287	1,081,789	88,502	9%
RURAL BASIC	46,327	77,997		52,825	-32%	-25,172	52,825	55,432	2,607	5%
SECONDARY ROADS	7,309,644	6,219,830		6,217,287	0%	-2,543	6,217,287	6,686,946	469,659	8%
SPECIAL REVENUE	1,903,447	2,805,667		3,666,145	31%	860,478	3,103,645	5,355,966	2,252,321	73%
CAPITAL PROJECTS	93,893	80,355		172,000	114%	91,645	367,994	1,144,000	776,006	211%
DEBT SERVICE	258,893	487,456		450,331	-8%	-37,125	450,331	477,696	27,365	6%
TOTAL	40,169,448	40,546,092		43,024,632		2,478,540	42,298,410	47,539,615	5,241,205	

Expenditure Summary

Expenditures (excluding transfers out) for FY18 totaled \$110,417,489 and increased by \$7,948,556 or 7.8% compared to the FY17 originally budgeted expenditures. Increased personnel costs of \$2,520,827 are due to annual wage and health insurance premium increases, 6.2 FTE of additional staff, and an increase in part time staff hours and hourly wages. The following service areas (listed on page 234 of the [glossary](#)) make up the expenditures for the county:

Public Safety and Legal Services expenditures total \$24,595,247; an increase of \$979,707 and a 4.1% increase compared to FY17. This service area added 5.2 FTE, increasing expenditures by \$321,000. Operational expenditures increased \$538,707. This service area is the largest portion of overall expenditures in the county budget, accounting for 22.3% of the FY18 budgeted expenditure total.

Physical Health and Social Services expenditures total \$10,833,937; an increase of \$577,643 and a 5.6% increase compared to FY17. The majority of the increase in expenditures is in the SEATS/Fleet department. Other department operational expenditures increased minimally. Physical Health and Social Services expenditures comprise 9.8% of the county's total expenditure budget in FY18.

Mental Health and Disability Services expenditures total \$8,557,318; a, increase of \$67,944 and a 0.8% increase compared to FY17. The increase is largely due to the Targeted Case Management (TCM) department's salary and benefit increases. Mental Health and Disability Services expenditures comprise 7.7% of the county's total expenditure budget in FY18.

County Environment and Education expenditures total \$5,219,292; an increase of \$219,012 and a 4.4% increase compared to FY17. The majority of the expenditure increase in this area comes from the addition of 1.0 FTE and equipment purchases for the Conservation department. County Environment and Education expenditures comprise 4.7% of the county's total expenditure budget in FY18.

Roads and Transportation expenditures total \$10,248,973; an increase of \$681,942 and a 7.1% increase compared to FY17. The majority of the increase, \$588,500 is for additional road surface repairs scheduled in FY18. Roads and Transportation expenditures comprise 9.3% of the county's total expenditure budget in FY18.

Government Services to Residents expenditures total \$2,698,323; a decrease of \$79,566 and a 2.9% decrease compared to FY17. The reduction in expenditures is due to reduced election expenditure activity in FY18. Government Services to Residents expenditures comprise 2.4% of the county's total expenditure budget in FY18.

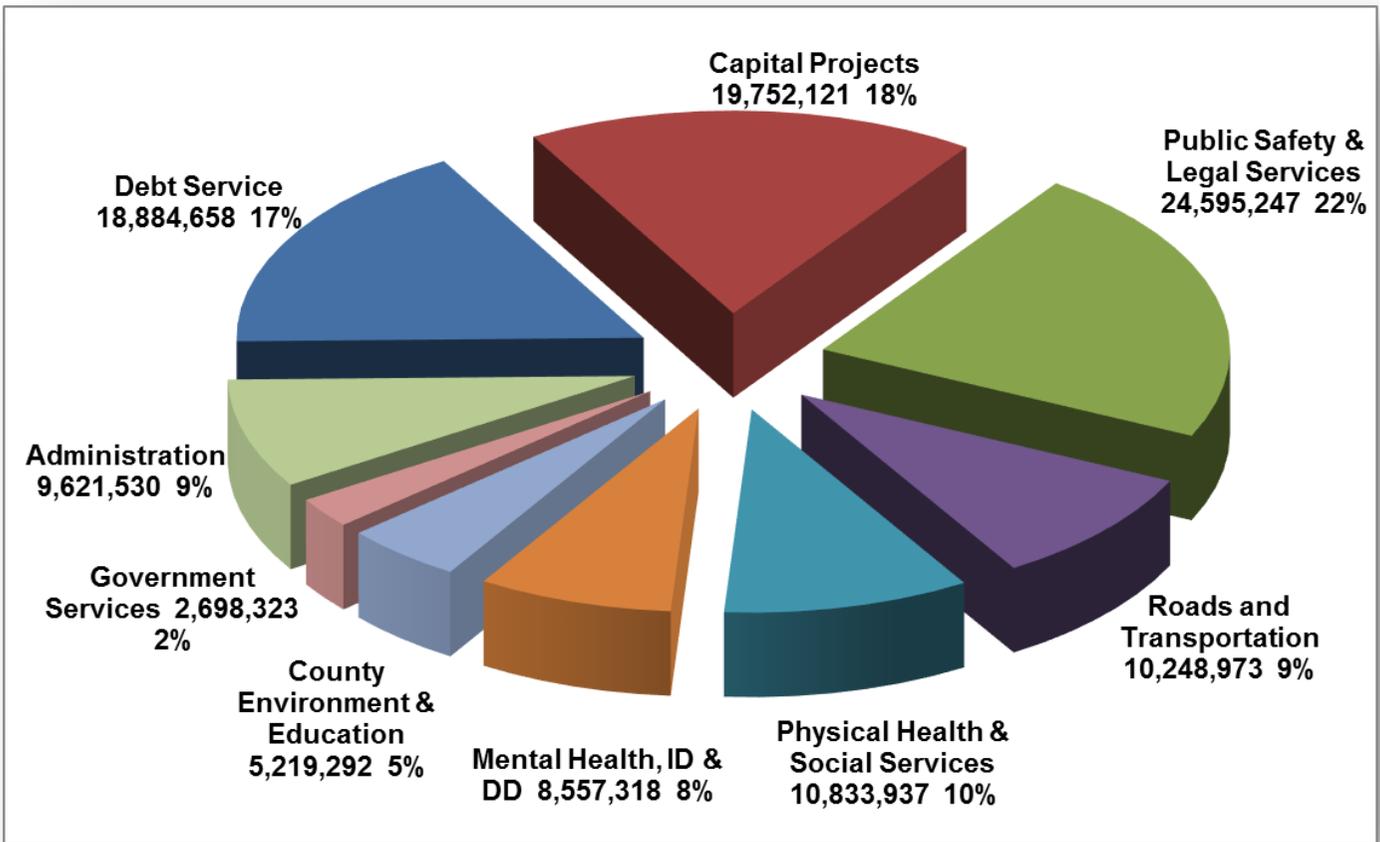
Administration expenditures total \$9,621,530; an increase of \$541,098 and a 6.0% increase compared to FY17. The majority of the expenditure increase is from the Physical Plant department due to new operational costs for the Ambulance/ME building and HHS building utility & maintenance costs. Administration expenditures comprise 8.7% of the county's total expenditure budget in FY18.

Nonprogram Current expenditures total \$6,090; an increase of \$1,590 and a 35.3% increase compared to FY17. These expenditures are budgeted solely for the County Farm facilities' management fees and utility expenditures for the year. Nonprogram Current expenditures comprise less than 0.1% of the county's total expenditure budget in FY18.

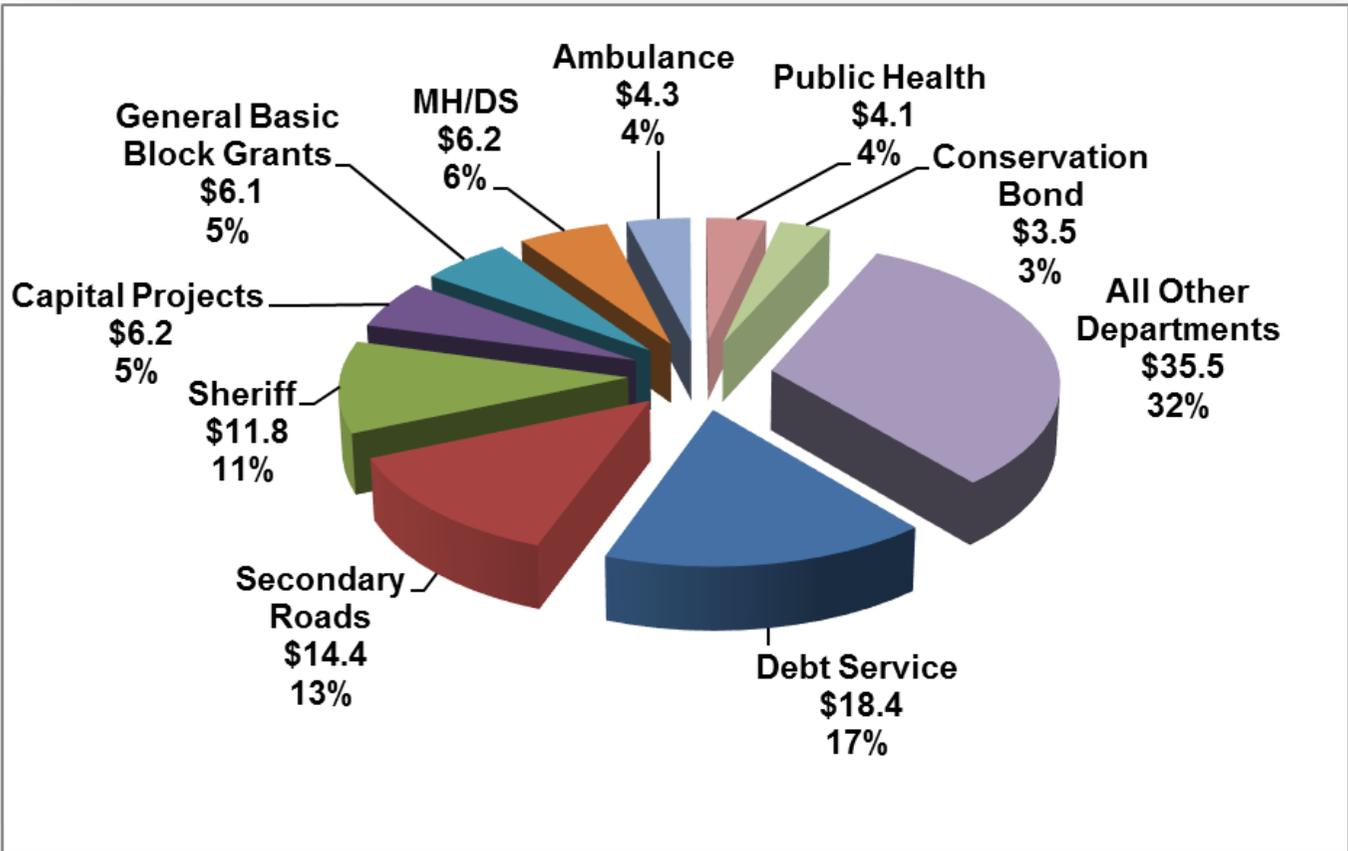
Debt Service expenditures total \$18,884,658, an increase of \$1,777,270 and a 10.4% increase compared to FY17. The majority of the expenditure increase is for principal repayment and interest costs, particularly those expenditures related to the county's short-term debt borrowings. Debt Service expenditures comprise 17.1% of the county's total expenditure budget in FY18.

Capital Projects expenditures total \$19,752,121, an increase of \$3,181,916 or 19.2% compared to FY17. Budgeted increases for Secondary Roads work (increasing ~\$2.0 million) and several large Conservation projects (increasing ~\$2.4 million) are the primary drivers of the budget increase in this particular area. Capital Projects expenditures comprise 17.9% of the county's total expenditure budget in FY18.

Expenditures by Service Area



Expenditure Budgets by Department (in \$ millions)



**FY18 TAX CALCULATION WORKSHEET
EXPENDITURES**

FUND AND DEPARTMENT	FY15	FY16		FY17				FY18			
	ACTUAL	ACTUAL	%	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	REQUESTED BUDGET	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC											
01 Ambulance	3,383,917	3,640,310	96%	3,813,040	5%	172,730	3,813,040	4,322,740	4,322,740	509,700	13%
02 Attorney	2,822,135	2,891,164	95%	3,127,211	8%	236,047	3,128,608	3,398,952	3,398,952	270,344	9%
03 Auditor/Accounting	1,013,012	1,087,999	92%	1,200,277	10%	112,278	1,209,811	1,281,234	1,281,234	71,423	6%
04 Public Health	3,436,112	3,619,953	91%	3,974,406	10%	354,453	4,001,290	4,059,629	4,059,629	58,339	1%
05 Board of Supervisors	665,390	684,504	95%	740,632	8%	56,128	766,377	817,857	817,857	51,480	7%
06 Human Resources	331,730	340,001	94%	469,031	38%	129,030	469,031	494,682	494,682	25,651	5%
07 Information Services	1,113,380	1,113,685	95%	1,272,012	14%	158,327	1,272,012	1,324,139	1,324,139	52,127	4%
08 Sheriff	10,300,335	10,380,972	89%	11,634,267	12%	1,253,295	11,648,068	11,753,497	11,753,497	105,429	1%
10 Medical Examiner	757,204	847,564	99%	895,706	6%	48,142	944,206	968,289	968,289	24,083	3%
11 Recorder	621,409	655,957	99%	684,775	4%	28,818	696,272	738,775	738,775	42,503	6%
12 SEATS	2,402,893	2,671,906	97%	3,030,812	13%	358,906	3,042,877	3,317,587	3,317,587	274,710	9%
14 Treasurer	935,905	1,050,548	90%	1,245,603	19%	195,055	1,260,708	1,349,100	1,349,100	88,392	7%
15 Finance	279,271	297,715	99%	310,542	4%	12,827	310,542	327,116	327,116	16,574	5%
17 Physical Plant	1,139,542	1,254,090	88%	1,472,446	7%	218,356	1,472,446	1,623,747	1,623,747	151,301	10%
18 Central Services	565,189	578,733	86%	742,455	28%	163,722	730,555	769,255	769,255	38,700	5%
19 Planning, Development, & Sustain	834,390	887,949	86%	1,099,592	24%	211,643	1,099,592	1,073,814	1,073,814	-25,778	-2%
20 Block Grants	4,950,539	4,989,447	100%	5,933,457	19%	944,010	6,033,457	6,096,543	6,096,543	63,086	1%
24 Conservation	1,712,133	1,788,425	93%	2,003,370	12%	214,945	2,003,370	2,206,856	2,206,856	203,486	10%
25 County Farm	4,589	104,914	55%	269,500	157%	164,586	269,500	271,090	271,090	1,590	1%
31 EMS	19,273	15,299	60%	25,000	63%	9,701	25,000	25,000	25,000	0	0%
41 Institutional Accounts	45,453	27,232	12%	193,850	612%	166,618	193,850	159,425	159,425	-34,425	-18%
42 Targeted Case Management	2,051,582	2,122,790	85%	2,282,265	8%	159,475	2,243,565	2,349,594	2,349,594	106,029	5%
45 Social Services	1,193,206	1,244,127	87%	1,535,551	23%	291,424	1,563,951	1,572,299	1,572,299	8,348	1%
50 Veterans Affairs	126,560	135,510	73%	185,351	37%	49,841	205,351	214,684	214,684	9,333	5%
54 Juvenile Crime Prevention	264,666	254,606	83%	307,500	21%	52,894	307,500	357,500	357,500	50,000	16%
TOTAL	40,969,815	42,685,400		48,448,651		5,763,251	48,710,979	50,873,404	50,873,404	2,162,425	
GENERAL SUPPLEMENTAL											
21 Gen Suppl Blck Gmts	453,658	458,483	100%	461,938	1%	3,455	461,938	468,933	468,933	6,995	2%
22 Insurance	732,285	915,229	80%	1,452,500	59%	537,271	1,452,500	1,401,500	1,401,500	-51,000	-4%
27 Juvenile Justice	568,101	509,203	66%	722,865	42%	213,662	722,865	695,365	695,365	-27,500	-4%
28 Court Services/Attorney	111,090	115,076	51%	223,850	95%	108,774	223,850	223,850	223,850	0	0%
33 Auditor/Elections	722,444	754,613	86%	1,143,847	52%	389,234	1,165,323	899,873	899,873	-265,450	-23%
47 Court Services/Sheriff	18,989	12,186	28%	44,200	263%	32,014	44,200	44,200	44,200	0	0%
TOTAL	2,606,567	2,764,790		4,049,200		1,284,410	4,070,676	3,733,721	3,733,721	-336,955	
46 MH-DS	4,059,366	5,560,102	93%	6,207,109	12%	647,007	6,207,109	6,207,724	6,207,724	615	0%
RURAL BASIC											
23 Block Grants	911,524	1,087,236	98%	993,587	-9%	-93,649	1,000,165	1,172,821	1,172,821	172,656	17%
TOTAL	911,524	1,087,236		993,587		-93,649	1,000,165	1,172,821	1,172,821	172,656	

**FY18 TAX CALCULATION WORKSHEET
EXPENDITURES**

FUND AND DEPARTMENT	FY15	FY16		FY17				FY18		\$	%
	ACTUAL	ACTUAL	% EXPENDED	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	REQUESTED BUDGET	TENTATIVE BUDGET		
49 SECONDARY ROADS	11,726,620	10,644,555	98%	11,674,531	10%	1,029,976	12,845,531	14,384,971	14,384,971	1,539,440	12%
SPECIAL REVENUE											
32 REAP	44,258	20,853	35%	76,600	267%	55,747	136,600	236,000	236,000	99,400	73%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0	0%
56 Ambulance Special Revenue	0	0	0%	0	0%	0	0	0	0	0	0%
61 Courthouse Centenary	3,337	0	0%	0	0%	0	0	0	0	0	0%
64 Historical Preservation	1,569	0	0%	0	0%	0	0	0	0	0	0%
68 Law Enforcement Proceeds	28,117	7,162	4%	200,000	2693%	192,838	200,000	200,000	200,000	0	0%
69 Prosecutor Forfeiture	2,431	7,125	95%	7,500	5%	375	7,500	7,500	7,500	0	0%
82 Conservation Trust	644,329	1,060,950	93%	1,194,355	13%	133,405	2,993,747	1,701,600	1,701,600	-1,292,147	-43%
83 Conservation Bond	1,127,582	1,681,401	78%	1,550,000	-8%	-131,401	1,962,129	3,486,145	3,486,145	1,524,016	78%
87 Recorder's Records Management	11,491	9,205	20%	45,200	391%	35,995	45,200	70,500	70,500	25,300	56%
TOTAL	1,863,114	2,786,696		3,073,655		286,959	5,345,176	5,701,745	5,701,745	356,569	
CAPITAL PROJECTS											
40 Technology	1,092,233	1,416,308	87%	1,028,008	-27%	-388,300	1,193,508	2,360,189	2,360,189	1,166,681	98%
44 Capital Expenditures	1,756,891	2,451,892	85%	2,198,742	-10%	-253,150	2,576,702	1,058,189	1,058,189	-1,518,513	-59%
81 Energy Reinvestment Fund	42,924	12,140	49%	50,000	312%	37,860	50,000	309,000	309,000	259,000	518%
85 Capital Projects	8,567,850	2,931,328	39%	8,100,000	176%	5,168,672	13,969,500	6,200,000	6,200,000	-7,769,500	-56%
TOTAL	11,459,898	6,811,668		11,376,750		4,565,082	17,789,710	9,927,378	9,927,378	-7,862,332	
65 DEBT SERVICE	15,577,205	13,998,012	100%	16,645,450	19%	2,647,438	16,645,450	18,415,725	18,415,725	1,770,275	11%
FUND TOTALS											
GENERAL BASIC	40,969,815	42,685,400		48,448,651	14%	5,763,251	48,710,979	50,873,404	50,873,404	2,162,425	4%
GENERAL SUPPLEMENTAL	2,606,567	2,764,790		4,049,200	46%	1,284,410	4,070,676	3,733,721	3,733,721	-336,955	-8%
MH-DS	4,059,366	5,560,102		6,207,109	12%	647,007	6,207,109	6,207,724	6,207,724	615	0%
RURAL BASIC	911,524	1,087,236		993,587	-9%	-93,649	1,000,165	1,172,821	1,172,821	172,656	17%
SECONDARY ROADS	11,726,620	10,644,555		11,674,531	10%	1,029,976	12,845,531	14,384,971	14,384,971	1,539,440	12%
SPECIAL REVENUE	1,863,114	2,786,696		3,073,655	10%	286,959	5,345,176	5,701,745	5,701,745	356,569	7%
CAPITAL PROJECTS	11,459,898	6,811,668		11,376,750	67%	4,565,082	17,789,710	9,927,378	9,927,378	-7,862,332	-44%
DEBT SERVICE	15,577,205	13,998,012		16,645,450	19%	2,647,438	16,645,450	18,415,725	18,415,725	1,770,275	11%
TOTAL	89,174,109	86,338,459		102,468,933	19%	16,130,474	112,614,796	110,417,489	110,417,489	-2,197,307	-2%

STATEMENT OF ALL FUNDS

Statement of Revenues and Expenses, All Funds

	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted	% Change
Revenues						
Property and other County tax	48,668,897	50,366,384	53,418,147	53,418,147	56,972,985	6.7%
Interest and penalty on property tax	324,801	586,851	329,000	329,000	329,000	0.0%
Intergovernmental	20,301,457	20,548,008	20,128,213	20,312,937	22,862,703	12.6%
Licenses and permits	681,851	743,900	700,925	710,925	712,875	0.3%
Charges for service	4,225,040	4,336,759	4,323,487	4,349,787	4,479,720	3.0%
Use of money and property	301,240	352,954	239,704	253,704	301,224	18.7%
Miscellaneous	1,462,841	1,528,439	2,811,978	2,996,978	2,372,731	-20.8%
Total revenues	75,966,127	78,463,295	81,951,454	82,371,478	88,031,238	6.9%
Expenditures						
Operating						
Public Safety and Legal Services	20,606,731	21,051,755	23,615,540	23,770,334	24,595,247	3.5%
Physical Health and Social Services	8,454,081	8,989,749	10,256,294	10,546,002	10,833,937	2.7%
Mental Health & Disability Services	6,110,948	7,682,891	8,489,374	8,461,433	8,557,318	1.1%
County Environment and Education	3,683,062	3,997,454	5,000,280	5,038,686	5,219,292	3.6%
Roads and Transportation	8,893,785	9,045,524	9,567,031	9,743,229	10,248,973	5.2%
Governmental Services to Residents	2,011,967	2,157,151	2,777,889	2,819,605	2,698,323	-4.3%
Administration	7,234,671	7,678,622	9,080,432	9,058,608	9,621,530	6.2%
Non-program	4,512	2,975	4,500	4,500	6,090	35.3%
Debt service						
Principal	15,615,000	14,080,000	16,720,000	16,720,000	18,492,000	10.6%
Interest	415,861	376,495	387,388	387,388	392,658	1.4%
Capital projects	16,143,474	11,275,840	16,570,205	25,775,586	19,752,121	-23.4%
Total expenditures	89,174,092	86,338,456	102,468,933	112,325,371	110,417,489	-1.7%
Excess (deficiency) of revenues over (under) expenditures	(13,207,965)	(7,875,161)	(20,517,479)	(29,953,893)	(22,386,251)	-25.3%
Other financing sources (uses)						
Proceeds of General Long-term debt	14,000,000	13,940,000	15,000,000	15,000,000	18,162,000	21.1%
Sale of capital assets	6,644	18,335	209,500	209,500	209,500	0.0%
Transfers in	15,419,978	20,991,020	17,506,460	19,985,148	18,422,148	-7.8%
Transfers out	(15,419,978)	(20,991,020)	(17,506,460)	(19,985,148)	(18,422,148)	-7.8%
Total other financing sources (uses)	14,006,644	13,958,335	15,209,500	15,209,500	18,371,500	20.8%
Net Change in Fund Balances	798,679	6,083,174	(5,307,979)	(14,744,393)	(4,014,751)	-72.8%
Fund balances, beginning of year	33,167,994	33,966,673	27,859,318	40,038,006	24,947,558	-37.7%
Fund balances, end of year	33,966,673	40,049,847	22,551,339	25,293,613	20,932,807	-17.2%

This statement, presented on a cash basis, includes all budgetary governmental funds including the general funds, special revenue funds, capital projects funds, and the debt service fund. Individual fund summaries can be found in their corresponding sections of this budget document (P. 64-126).

Trends and Long Term Financial Plans

Over the last 10 fiscal years, taxable property valuations have increased steadily. Historically the total assessed value has increased at an average rate of 3.9% annually, while the taxable value has increased at an average rate of 4.8% annually over the last nine fiscal years. The countywide taxable valuation increased 4.7% or \$333,484,353 from \$7,043,217,201 in FY17 to \$7,376,701,554 in FY18, while the countywide total assessed valuation only increased by 3.2%. This difference is due to increases in the rollback rate for both agricultural and residential property classes from FY17 to FY18. Rural taxable values increased 3.6% or \$57,848,445 from \$1,589,675,124 in FY17 to \$1,647,523,569 in FY18.

The FY18 residential property rollback rate of 56.9391% is a 2.36% increase from FY17 when it was set at 55.6259%. Even though the residential rollback rate was decreased slightly in FY17, the trend has been several years of rollback increases. For instance, the residential rollback rate increased 2.37% in FY16, increased 3.00% in FY15, increased 4.05% in FY14, and increased 4.58% in FY13. As the rollback rate increases, the taxable percentage of a property's assessed value increases accordingly. The rollback rate on residential property in Iowa has increased in eight of the last nine fiscal years. During the same time-period, the rollback rate applied to agricultural property has decreased from 90.1023% to 47.4996% resulting in a much smaller percentage of the land's assessed value being subject to property taxation.

In FY17 a new class of property was created, Multi-Residential, which was formerly a component of the Commercial property class. Multi-Residential property rollback rate for FY18 is 82.5% and in FY17 it was 86.25%, which is a 4.35% decrease from the prior year. The Multi-Residential rollback rate will continue to decline through FY23 at which point the Multi-Residential rollback factor will be equal to the residential property's rollback factor and will be treated as the same in all future years.

With the trend of assessed property values increasing each year and the rollback rate increasing each year, the county can generate additional tax revenues to offset the increase in personnel expenditures each year without necessarily having to increase the tax levy rate. The resulting growth in tax revenues for FY18 was \$2,542,253 compared to FY17 if the tax levy rate had remained unchanged. If the taxable property valuation growth rate increases by the historical average of 4.8%, as noted above, the tax growth would be \$2,825,430 in FY19; \$2,961,051 in FY20, and \$3,103,181 in FY21 if the FY18 levy rates remain unchanged.

Over the last nine fiscal years (FY10-FY18), the countywide levy rate has decreased on average nearly one percent (-0.962%) annually. During the same period, the rural levy rate has increased on average slightly less than 3.7% annually. The FY18 countywide levy rate has increased 1.18% compared to FY17 and the rural levy rate increased 6.64% compared to FY17. During this nine-year period, the countywide levy rate has remained relatively steady, while the rural levy rate has modestly increased.

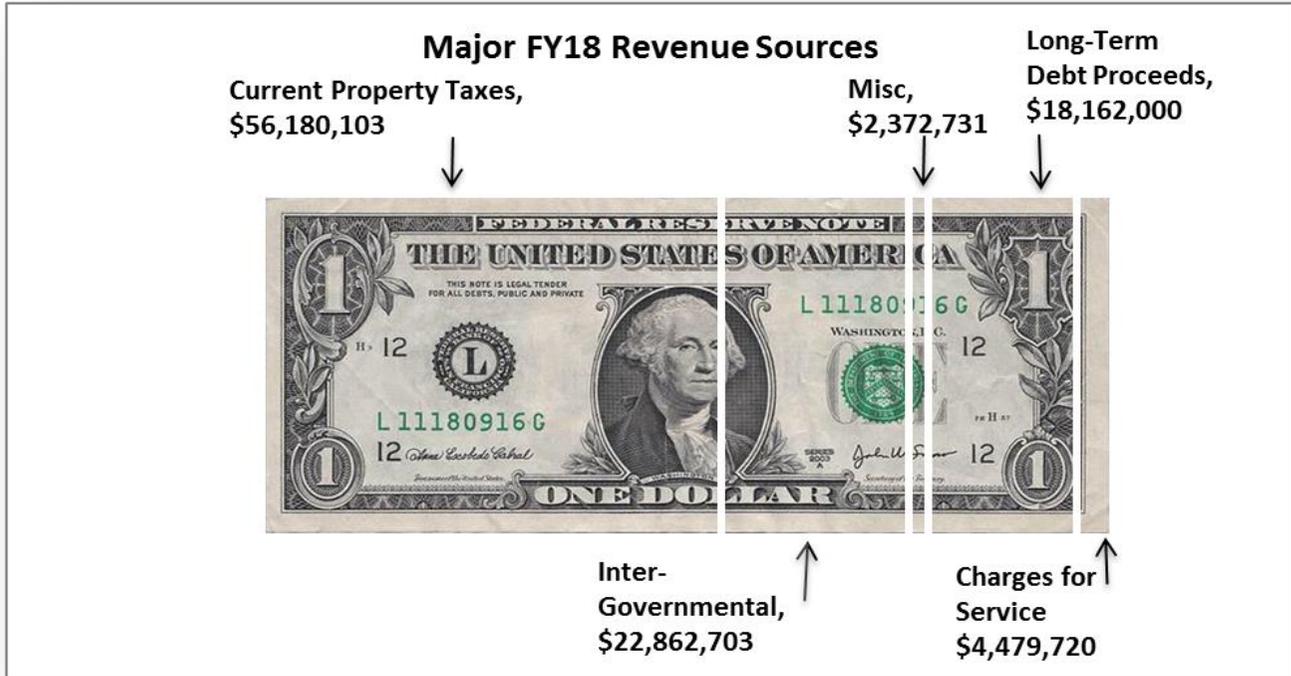
Long-term financial plans for energy conservation and fleet vehicles are tied to **Strategic Priority I.B. Johnson County will build fiscal strength while minimizing property taxes through sound fiscal policies and management.** For energy conservation, the county has a long-term plan to replace lights, HVAC, and other building systems with more efficient alternatives and to add solar

panel systems to existing and newly constructed county facilities. The Energy Reinvestment Fund plays a role in acquiring more energy efficient equipment and systems that should result in saving taxpayer dollars. Using a centralized fleet of vehicles reduces redundant vehicle purchasing and fleet maintenance reduces repair costs, also saving taxpayer dollars.

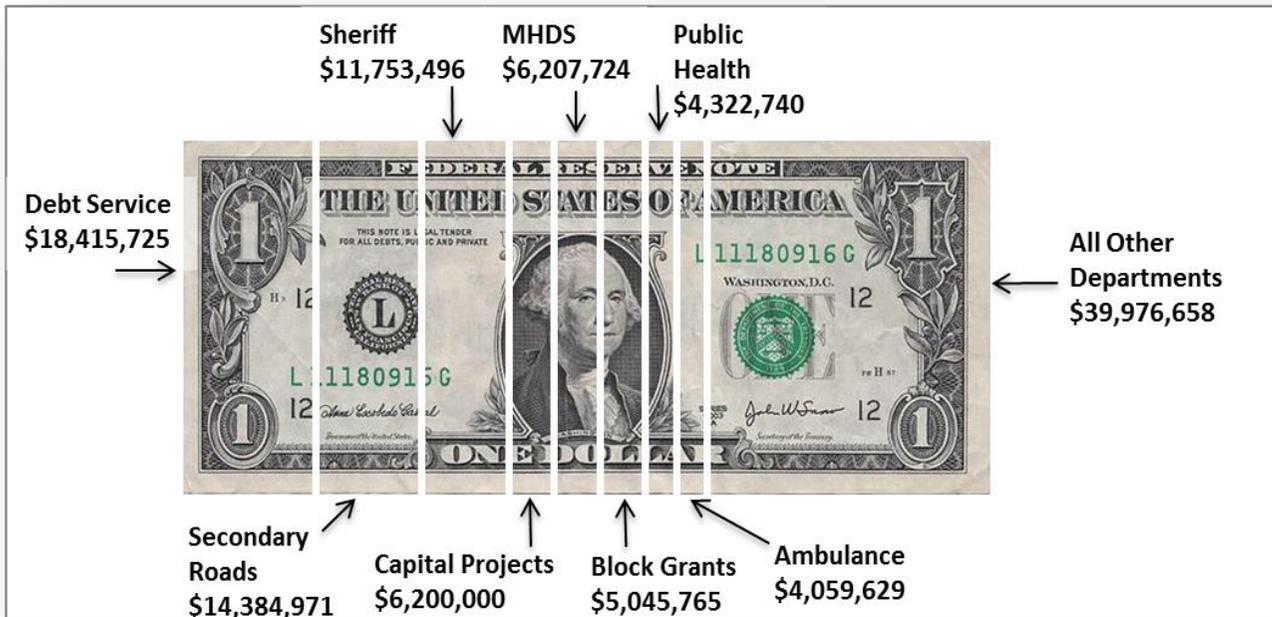
Long-term financial plans for the maintenance of county buildings, the jail, and courthouse renovations, plus improved security, and rehabilitation of the county poor farm are all tied to **Strategic Priority II: Johnson County will provide safe, effective and efficient infrastructure.** The long-term Maintenance and Capital Improvement Plan is detailed in a separate section of this budget book and addresses building and facilities upkeep and maintenance. Jail changes including new jail doors, central controls and security features, and various courthouse renovations make those areas more secure, help them run more efficiently, and make them more effective and safe while serving the public.

One long-term financial plan for the scheduled future property tax valuation decreases is to build and maintain sufficient cash reserves in order to reduce the impact of raising property taxes dramatically in any given fiscal year. Currently the county receives payment from the state for the past reduction of the commercial property rollback from 100% to 90%. This commercial rollback replacement from the state is capped at the FY17 dollar amount beginning in FY18. In FY17, properties such as apartments, mobile home parks, manufactured home communities and assisted living facilities were removed from the commercial property class and were given their own separate property classification called multi-residential. This new multi-residential property class moved from a rollback of 90% to a rollback rate of 86.25% in FY18 and no additional rollback replacement payments will be received from the State for that resulting loss in taxable property value. The rollback rate for multi-residential will continue to drop until FY23 when it will reach the same rollback rate as residential property (currently 56.9391% in FY18). The overall reduction in taxable property value for this newest classification over those seven years (FY17-FY23) is estimated to be ~\$744,000,000. As a result, all other property taxpayers will shoulder an even larger share of the overall tax burden to make up for this loss of taxable property value in the multi-residential classification.

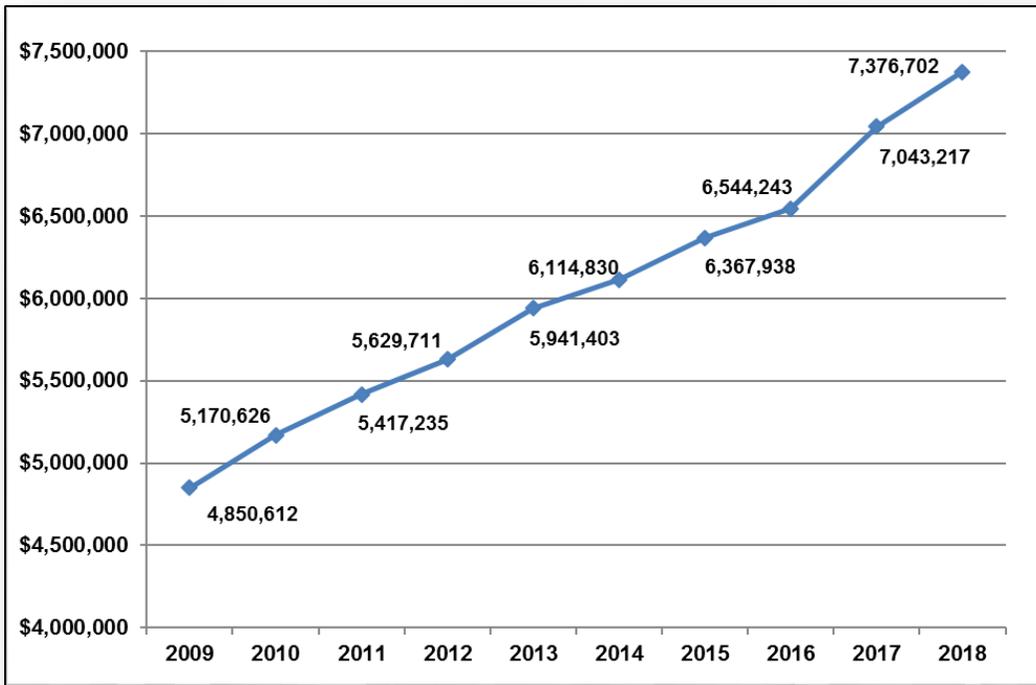
WHERE DOES THE MONEY COME FROM...



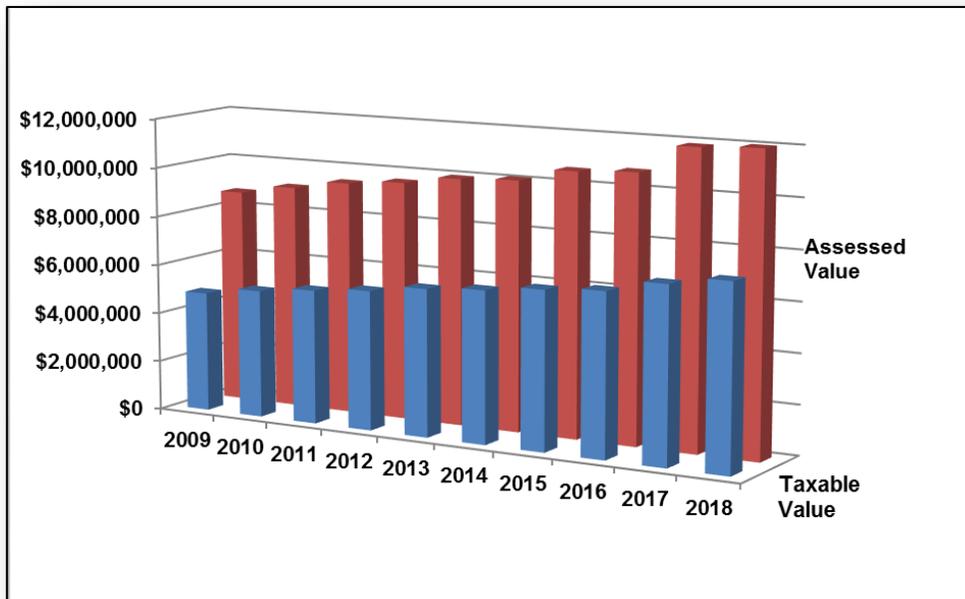
WHERE DOES THE MONEY GO...



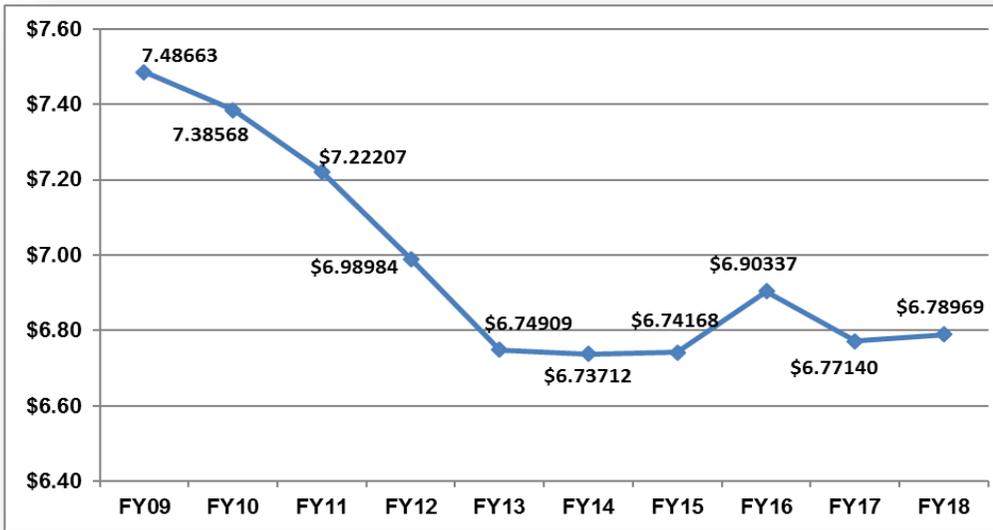
COUNTY-WIDE TAXABLE PROPERTY VALUATION TREND (in thousands)



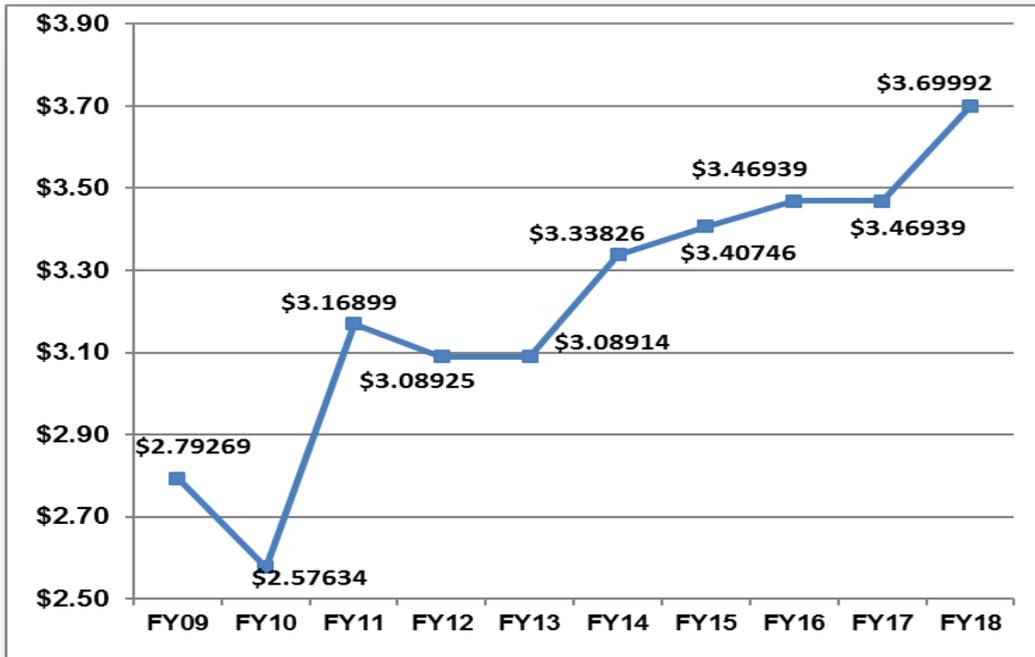
ASSESSED VS TAXABLE PROPERTY VALUATION (in thousands)



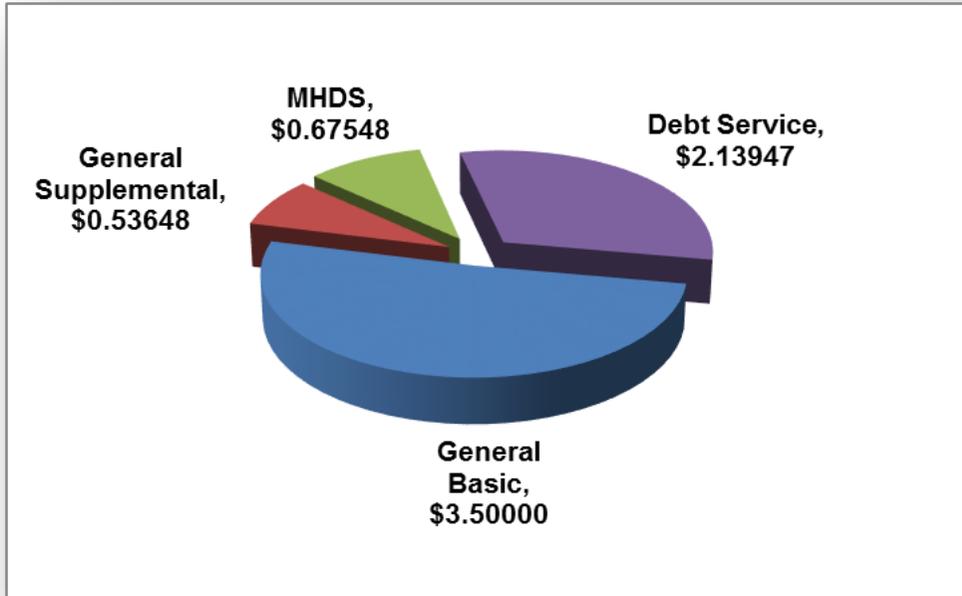
COUNTY-WIDE TAX LEVY TREND (per \$1,000 of Taxable Property Valuation)



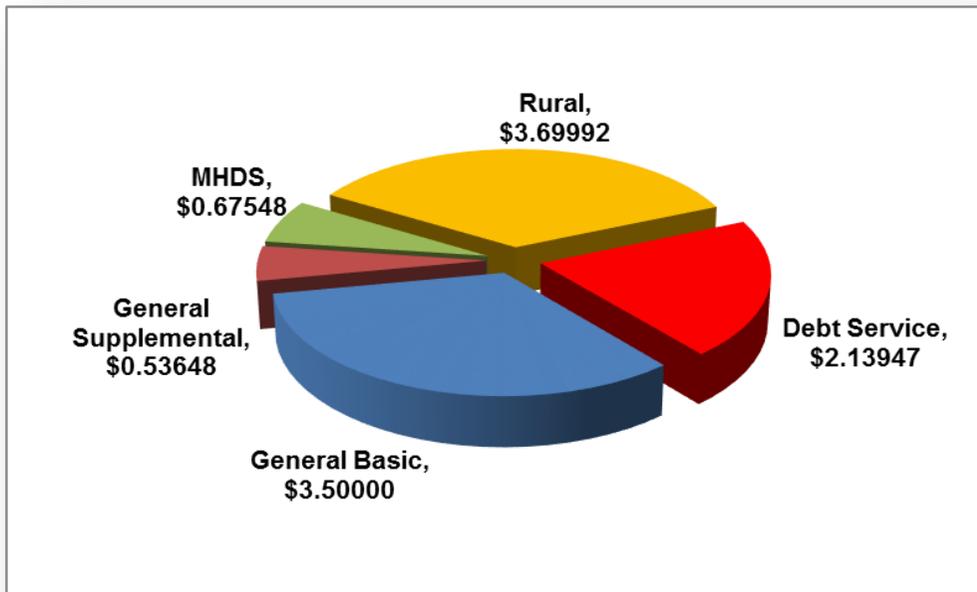
RURAL TAX LEVY TREND (per \$1,000 of Taxable Property Valuation)



COUNTYWIDE LEVY COMPOSITION OF \$6.85143
(per \$1,000 of Taxable Property Valuation)

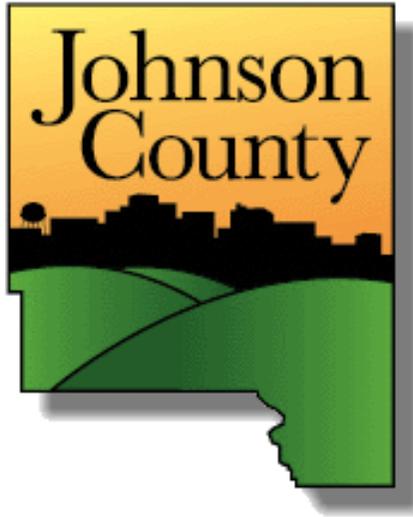


UNINCORPORATED LEVY COMPOSITION OF \$10.55135
(per \$1,000 of Taxable Property Valuation)



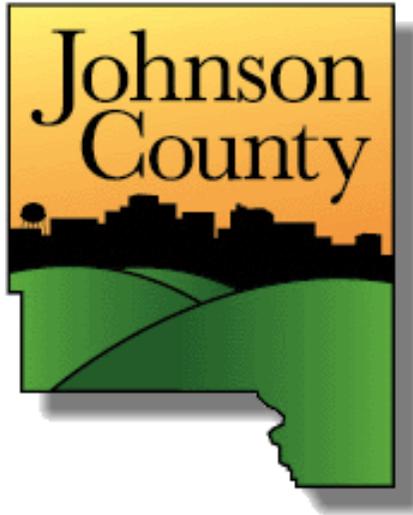
**FY18 TAX CALCULATION WORKSHEET
TAX BILL COMPARISON**

CLASSIFICATION	FY17		FY18									FY17	FY17-FY18 CHANGE	
	TAX BILL	ACTUAL VALUATION	ASSESSOR REVALUATION	EQUALIZATION	ACTUAL VALUATION	x ROLLBACK	= TAXABLE VALUATION	x LEVY/1000	= TAX BILL	\$ CHANGE	% CHANGE	ACTUAL TAX BILL	IN TAX BILL ON \$100,000 VALUE	% CHANGE
AGLAND														
RURAL	471.75	99,910	0.0900%	0%	100,000	47.4996%	47,500	10.55136	501.19	29.44	6.2%	472.17	29.02	5.8%
IOWA CITY	833.00	266,809	-62.5200%	0%	100,000	47.4996%	47,500	6.85144	325.44	-507.56	-60.9%	312.21	13.23	4.1%
OTHER CITIES	311.93	99,910	0.0900%	0%	100,000	47.4996%	47,500	6.85144	325.44	13.51	4.3%	312.21	13.23	4.1%
AGBUILDING														
RURAL	471.75	99,910	0.0900%	0%	100,000	47.4996%	47,500	10.55136	501.19	29.44	6.2%	472.17	29.02	5.8%
IOWA CITY	312.21	100,000	0.0000%	0%	100,000	47.4996%	47,500	6.85144	325.44	13.23	4.2%	312.21	13.23	4.1%
OTHER CITIES	311.93	99,910	0.0900%	0%	100,000	47.4996%	47,500	6.85144	325.44	13.51	4.3%	312.21	13.23	4.1%
AG DWELLING														
RURAL	569.03	99,890	0.1100%	0%	100,000	56.9391%	56,939	10.55136	600.79	31.76	5.6%	569.65	31.14	5.2%
IOWA CITY	376.67	100,000	0.0000%	0%	100,000	56.9391%	56,939	6.85144	390.12	13.45	3.6%	376.67	13.45	3.4%
OTHER CITIES	376.63	99,990	0.0100%	0%	100,000	56.9391%	56,939	6.85144	390.12	13.49	3.6%	376.67	13.45	3.4%
RESIDENTIAL														
RURAL	565.75	99,315	0.6900%	0%	100,000	56.9391%	56,939	10.55136	600.79	35.04	6.2%	569.65	31.14	5.2%
IOWA CITY	374.94	99,542	0.4600%	0%	100,000	56.9391%	56,939	6.85144	390.12	15.17	4.0%	376.67	13.45	3.4%
OTHER CITIES	374.49	99,423	0.5800%	0%	100,000	56.9391%	56,939	6.85144	390.12	15.62	4.2%	376.67	13.45	3.4%
COMMERCIAL														
RURAL	922.32	100,070	-0.0700%	0%	100,000	90.0000%	90,000	10.55136	949.62	27.31	3.0%	921.67	27.95	2.9%
IOWA CITY	606.27	99,483	0.5200%	0%	100,000	90.0000%	90,000	6.85144	616.63	10.36	1.7%	609.43	7.20	1.2%
OTHER CITIES	609.85	100,070	-0.0700%	0%	100,000	90.0000%	90,000	6.85144	616.63	6.78	1.1%	609.43	7.20	1.2%
INDUSTRIAL														
RURAL	936.37	101,595	-1.5700%	0%	100,000	90.0000%	90,000	10.55136	949.62	13.25	1.4%	921.67	27.95	2.9%
IOWA CITY	623.45	102,302	-2.2500%	0%	100,000	90.0000%	90,000	6.85144	616.63	-6.82	-1.1%	609.43	7.20	1.2%
OTHER CITIES	619.15	101,595	-1.5700%	0%	100,000	90.0000%	90,000	6.85144	616.63	-2.52	-0.4%	609.43	7.20	1.2%
UTILITIES														
RURAL	1,024.08	100,000	0.0000%	0%	100,000	100.0000%	100,000	10.55136	1,055.14	31.06	3.0%	1,037.28	17.86	1.7%
IOWA CITY	677.14	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.85144	685.14	8.00	1.2%	690.34	-5.20	-0.8%
OTHER CITIES	677.14	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.85144	685.14	8.00	1.2%	690.34	-5.20	-0.8%
MULTIRESIDENTIAL														
RURAL	1,022.85	99,880	0.1200%	0.00%	100,000	82.5000%	82,500	10.55136	870.49	-152.36	-14.9%			
IOWA CITY	676.53	99,910	0.0900%	0.00%	100,000	82.5000%	82,500	6.85144	565.24	-111.29	-16.4%			
OTHER CITIES	676.33	99,880	0.1200%	0.00%	100,000	82.5000%	82,500	6.85144	565.24	-111.08	-16.4%			



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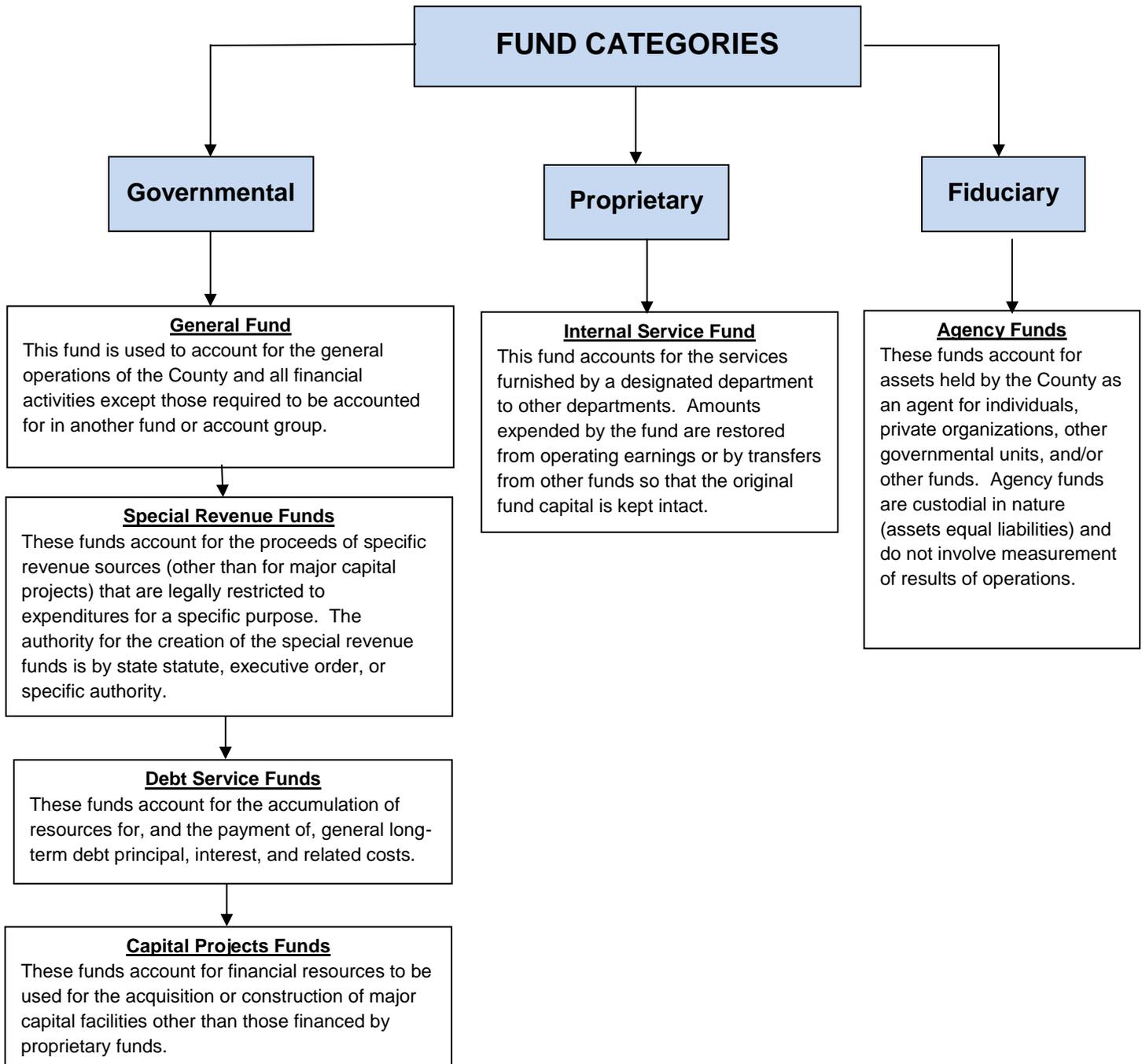
MAJOR GOVERNMENTAL FUNDS



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Fund Accounting

The accounts of the County are organized based on fund categories, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity/retained earnings, revenues, and expenditures. Funds are classified into these three categories: governmental, proprietary, and fiduciary. Governmental and proprietary funds are appropriated. Fiduciary funds, while included in audited financial statements, are not appropriated because they are custodial in nature. Each category, in turn, is divided into separate fund types. The County uses the following fund types:



Major Governmental Fund Structure

General Fund	Rural Fund	MH/DS Fund	Secondary Roads Fund	Debt Service Fund	Capital Projects Fund
Ambulance (1)	Rural Basic Block Grant (23)	MH/DS (46)	Secondary Rds (49)	Debt Service (65)	Technology (40)
County Attorney (2)					Capital Expenditures (44)
Auditor/Accounting (3)					Energy Reinvestment (81)
Public Health (4)					Conservation Bond (83)
Board of Supervisors (5)					Capital Projects (85)
Human Resources (6)					
Information Services (7)					
Sheriff (8)					
Medical Examiner (10)					
Recorder (11)					
SEATS & Fleet (12)					
Treasurer (14)					
Finance (15)					
Physical Plant (17)					
Central Services (18)					
Planning, Development, and Sustainability (19)					
General Basic Block Grants (20)					
General Supplemental Block Grants (21)					
Insurance (22)					
Conservation (24)					
County Farm (25)					
Juvenile Justice (27)					
Court Services - County Attorney (28)					
Emergency Medical Services (31)					
Elections (33)					
Institutional Accounts (41)					
Targeted Case Management (42)					
Human Services (45)					
Court Services - Sheriff (47)					
Veterans Affairs (50)					
Juvenile Crime Prevention (54)					

Department Name (Department number)

***All fund statements presented in this document, both major and non-major, are presented on a cash basis which is the budgeting methodology used by Johnson County, Iowa.**

GENERAL FUND NARRATIVE

The General Fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in any other fund. The General Fund captures revenues from property tax receipts and other non-major revenue sources that are not designated for special purposes. The General Fund revenues are typically utilized to fund the general operations of the County, including salary and operating expenditures for the majority of County departments.

The General Fund is comprised of two separate funds: the General Basic Fund and the General Supplemental Fund. The General Basic has a maximum levy rate of \$3.50 per \$1,000 of taxable valuation. Johnson County typically uses the maximum levy rate of \$3.50 and in FY18 that remains the rate. The combined General Fund taxes levied on property total \$29,402,199 in FY18. The countywide tax valuation base is \$7,376,701,554.

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 General Supplemental levy rate per \$1,000 of taxable valuation is \$.53648 in FY18. The General Supplemental levy rate in FY18 represents a \$0.28104 decrease from the prior year's levy rate.

One objective of the General Fund is to be a self-funding entity where revenues and/or available balances must be provided to support expenditure levels during the entire fiscal year. The fund balance is estimated and budgeted so that a sufficient amount of cash is available to fund the first few months of each new fiscal year's expenditures prior to receiving the first half of the year's property tax revenue in October.

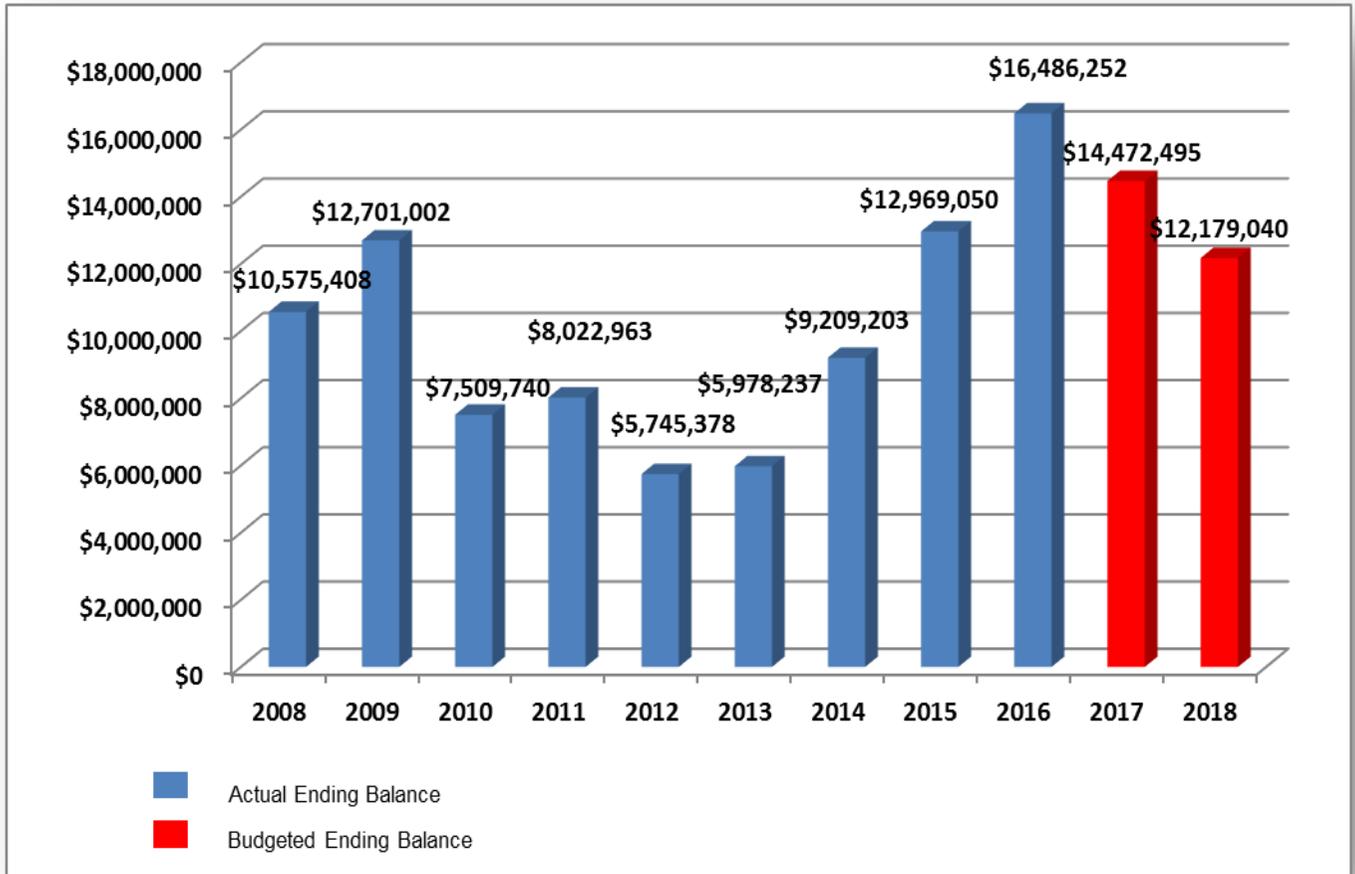
The Johnson County Board of Supervisors has adopted a policy that requires a minimum year-end unassigned fund balance of at least 15% of taxes levied (refer to the Financial Policies section). The General Fund unassigned balance projected for June 30, 2018 is 17.97%.

The combined General Funds ending balance is budgeted to decrease by \$1,961,277; a decrease of 13.9% compared to the FY17 projected ending balance used in our FY18 budgeting estimates. This decrease was a deliberate strategy by the Board of Supervisors to partially offset the mental health tax levy increase required by our regional partners for FY18 operational support. The impact of this decrease may affect the County's ability to respond to unbudgeted contingencies and events outside of its control, and a loss of financial flexibility due to a weakening in the unassigned cash position of the county's general funds.

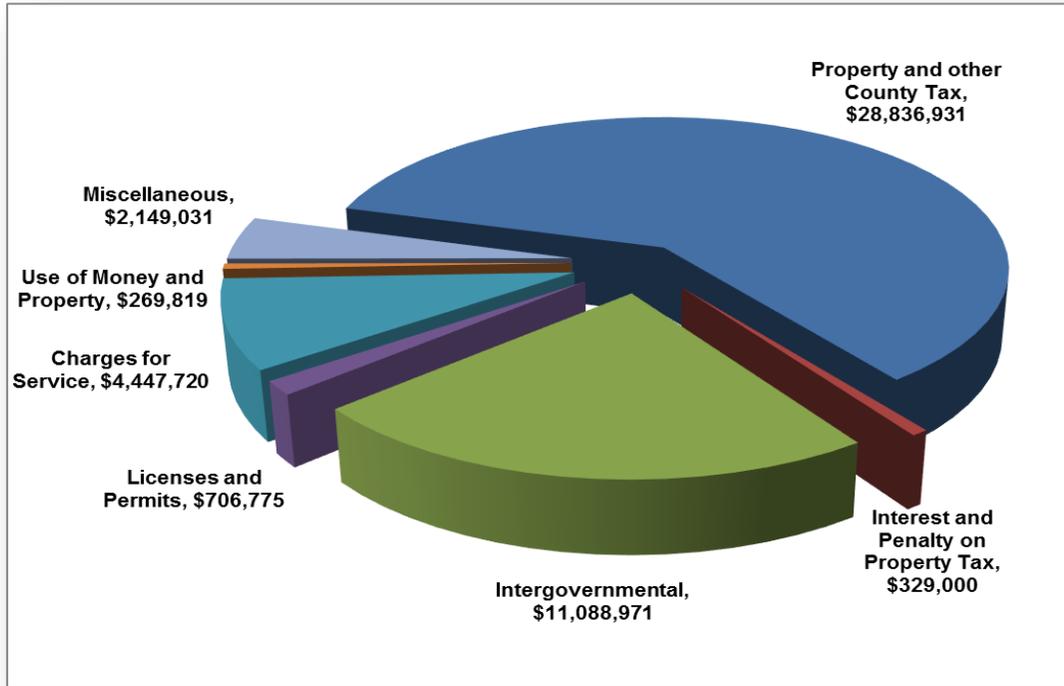
GENERAL FUND CASH STATEMENT

Revenues	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted
Property and other County tax	26,099,315	29,507,941	29,432,054	29,432,054	28,836,931
Interest and penalty on property tax	324,801	586,851	329,000	329,000	329,000
Intergovernmental	9,771,348	10,925,148	10,962,542	11,029,266	11,088,971
Licenses and permits	675,351	737,500	694,825	704,825	706,775
Charges for service	4,197,736	4,308,091	4,294,487	4,320,787	4,447,720
Use of money and property	256,057	318,206	202,819	202,819	269,819
Miscellaneous	1,273,784	1,366,966	2,564,278	2,572,278	2,149,031
Total revenues	42,598,392	47,750,703	48,480,005	48,591,029	47,828,247
Expenditures					
Operating					
Public Safety and Legal Services	20,576,184	21,037,468	23,408,040	23,562,834	24,285,817
Physical Health and Social Services	8,454,081	8,989,749	10,256,294	10,546,002	10,833,937
Mental Health	2,051,582	2,122,790	2,282,265	2,250,502	2,349,594
County Environment and Education	2,769,969	2,910,218	4,006,693	4,033,928	4,148,401
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	2,000,476	2,147,947	2,732,689	2,774,405	2,627,823
Administration	7,231,335	7,678,622	9,080,432	9,058,608	9,621,530
Non-program	4,512	2,975	4,500	4,500	6,090
Debt service					
Principal	370,000	385,000	400,000	400,000	468,933
Interest	83,657	73,483	61,938	61,938	-
Capital projects	34,576	101,939	265,000	285,000	265,000
Total expenditures	43,576,372	45,450,191	52,497,851	52,977,717	54,607,125
Excess (deficiency) of revenues over (under) expenditures	(977,980)	2,300,512	(4,017,846)	(4,386,688)	(6,778,878)
Other financing sources (uses)					
Proceeds of General Long-term debt	12,650,000	12,240,000	13,450,000	13,450,000	14,676,000
Sale of capital assets	4,398	17,195	9,500	9,500	9,500
Transfers in	2,417,997	5,725,900	2,532,900	3,095,400	3,605,500
Transfers out	(10,334,568)	(16,766,405)	(12,947,737)	(14,181,969)	(13,473,399)
Total other financing sources (uses)	4,737,827	1,216,690	3,044,663	2,372,931	4,817,601
Net Change in Fund Balances	3,759,847	3,517,202	(973,183)	(2,013,757)	(1,961,277)
Fund balances, beginning of year	9,209,203	12,969,050	11,775,183	16,486,252	14,140,317
Fund balances, end of year	12,969,050	16,486,252	10,802,000	14,472,495	12,179,040

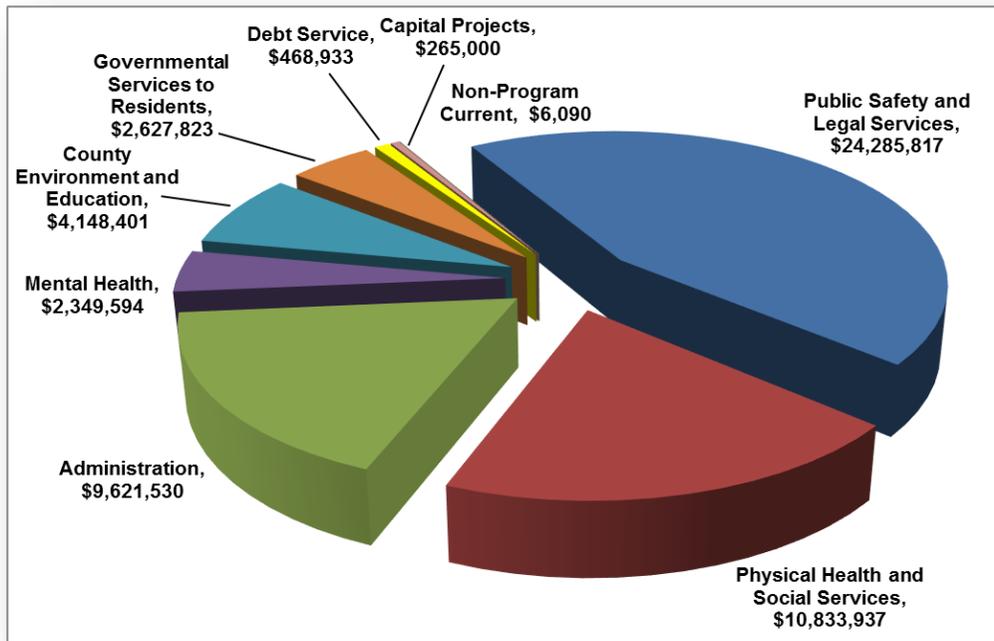
GENERAL FUND ENDING CASH BALANCE



GENERAL FUND FY18 BUDGETED REVENUE BY SOURCE



GENERAL FUND FY18 BUDGETED EXPENDITURES BY SERVICE AREA



RURAL BASIC FUND NARRATIVE

Any rural county service is payable from the Rural Basic fund. The Iowa Code defines rural services as those that “are primarily intended to benefit” rural residents. Like the General fund, the Rural funds are divided into basic and supplemental funds, which are supported by the rural basic levy and the rural supplemental levy, respectively. One primary purpose of the Rural fund is to provide for the transfer of monies to the Secondary Roads fund for the maintenance of the county’s roadways. Other uses include funding for libraries, road clearing, soil conservation, and weed control.

The rural basic levy rate is limited to \$3.95 per \$1,000 of taxable value in the unincorporated areas of the county (rural valuation). See Iowa Code §§331.421–331.424. The rural supplemental levy, like its general fund counterpart, is not limited by dollar or rate, but by use. For FY18, Johnson County’s Rural Basic fund levy rate per \$1,000 of taxable value is \$3.69992, an increase of \$0.23053 or 6.6% over the FY17 levy rate.

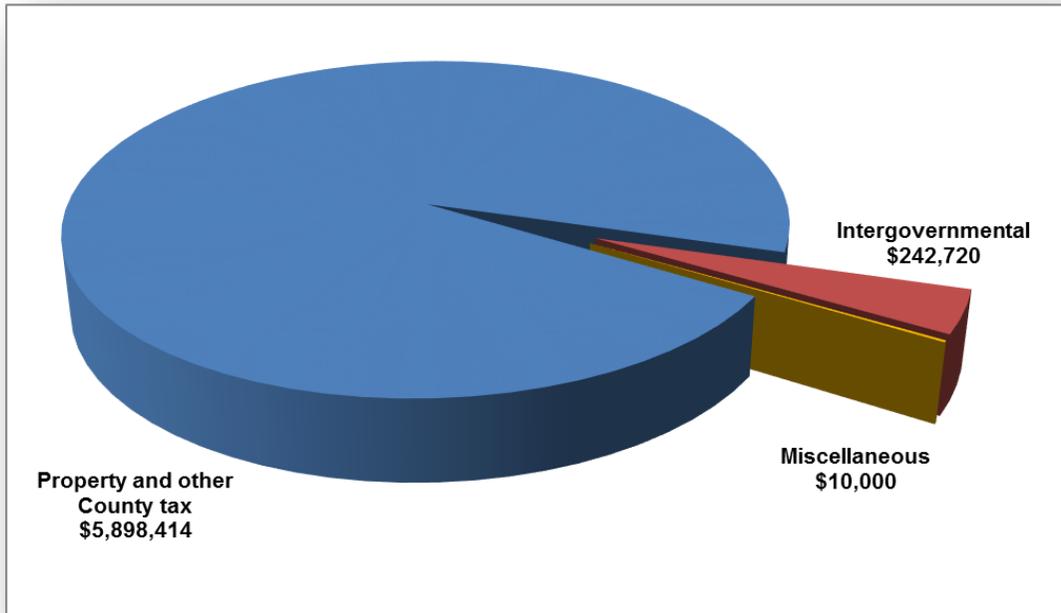
The amount of transfer from the Rural Basic fund to the Secondary Roads fund has increased in the last several years. With the General fund transfer to the Secondary Roads fund at the maximum amount, the Board of Supervisors also wanted to have the Rural Basic fund’s transfer to eventually reach the maximum transfer amount. In FY18, the Rural Basic fund’s transfer amount is at the maximum of \$3.00375 per \$1,000 of taxable value. With a rural valuation base of \$1,647,523,569 in FY18, that resulted in a maximum transfer of \$4,948,749 for FY18. This means that rural taxpayers and urban taxpayers are both contributing the maximum amount allowed toward the maintenance of the county’s rural roads system. An additional change in the fund’s FY18 budget was a Sheriff Deputy’s salary and benefit costs were moved from the General fund to the Rural Basic fund so that rural residents would contribute to the cost of law enforcement patrols in the county’s rural areas.

The Rural Basic fund’s FY18 ending balance is budgeted to be \$400,000; an increase of \$78,600 or 24.5% compared to the original FY17 budgeted ending balance. This budgeted increase is a deliberate strategy to have a higher level of cash to begin the new fiscal year as many of the expenditures in the Rural Basic fund, including some personnel expenditures, are realized early in the budget year before tax revenues are received.

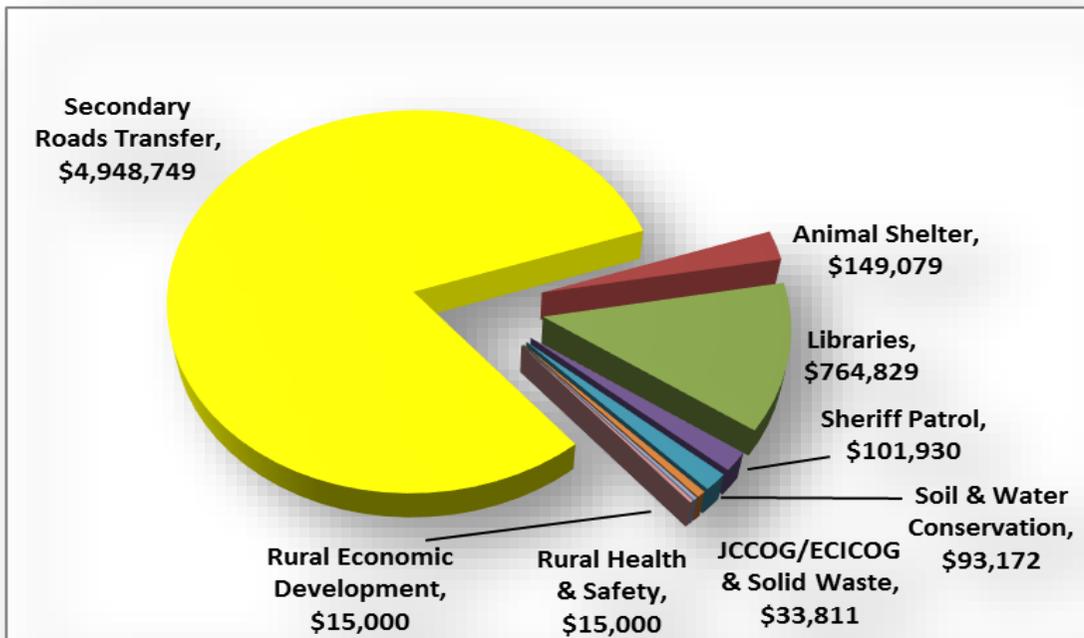
RURAL FUND CASH STATEMENT

	FY15	FY16	FY17	FY17	FY18
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County tax	4,724,208	4,988,970	5,327,596	5,327,596	5,898,414
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	162,081	223,640	230,431	230,431	242,720
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	10,000
Total revenues	4,886,289	5,212,610	5,558,027	5,558,027	6,151,134
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	101,930
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	911,524	1,087,236	993,587	1,004,758	1,070,891
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects					
Total expenditures	911,524	1,087,236	993,587	1,004,758	1,172,821
Excess (deficiency) of revenues over (under) expenditures	3,974,765	4,125,374	4,564,440	4,553,269	4,978,313
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(3,840,028)	(4,224,615)	(4,558,723)	(4,558,723)	(4,948,749)
Total other financing sources (uses)	(3,840,028)	(4,224,615)	(4,558,723)	(4,558,723)	(4,948,749)
Net Change in Fund Balances	134,737	(99,241)	5,717	(5,454)	29,564
Fund balances, beginning of year	325,801	460,538	315,683	361,297	370,436
Fund balances, end of year	460,538	361,297	321,400	355,843	400,000

RURAL BASIC FUND FY18 BUDGETED REVENUE BY SOURCE



RURAL BASIC FUND FY18 BUDGETED EXPENDITURES/USES BY PROGRAM



MH/DS FUND NARRATIVE

The Mental Health and Disability Services (MH/DS) fund is used to provide mental health, intellectual disability, and developmental disability services to East Central Region residents as defined in Section 331.424A of the *Code of Iowa*. With the establishment of the East Central Region (ECR) on July 1, 2014, applicants complete an ECR application with MH/DS intake personnel for an eligibility determination based on the criteria established in the approved ECR Management Plan.

In previous years, the MH/DS property tax levy in Johnson County has been capped to generate a maximum dollar amount of \$3,138,395 per the *Code of Iowa*. The result has been a levy rate decrease each year that the county valuation increased since Johnson County levies the maximum amount allowed each fiscal year. Due to the cap, and because Johnson County has a lower per capita contribution to the ECR than other member counties, the ECR requested that the county use its existing fund reserves to equalize the per capita rate.

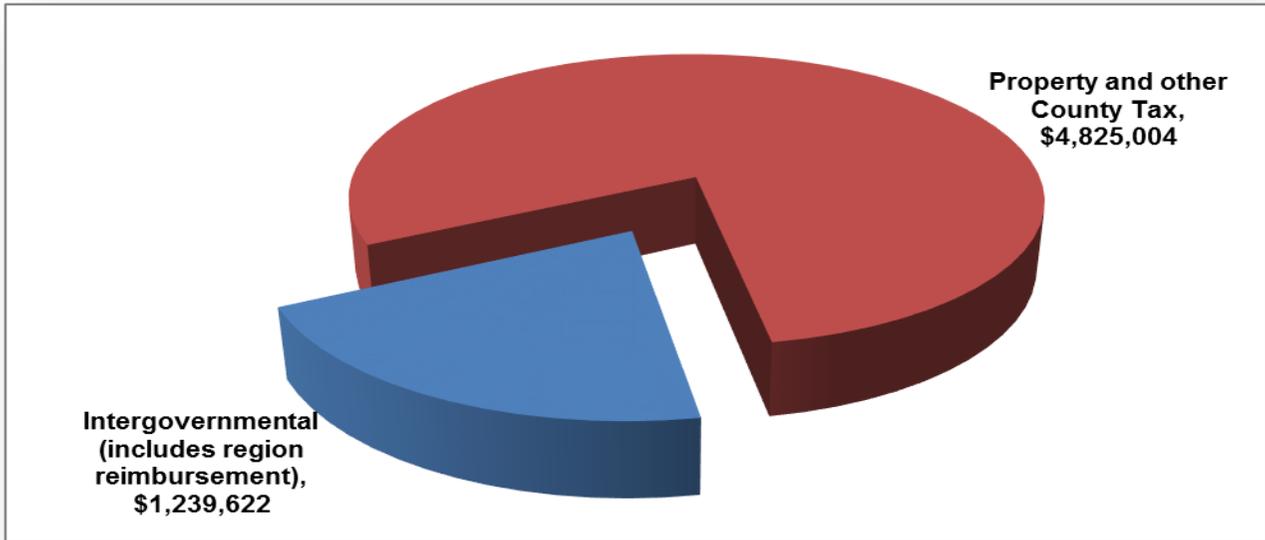
In May of 2017, for FY18 budgeting purposes the Iowa Legislature passed legislation that allowed the county to increase its MH/DS tax levy to equalize the per capita contribution within the ECR. The result is that Johnson County reopened their previously certified FY18 budget and decided to raise the MH/DS levy rate in effect for FY18. The County payment to the ECR for FY18 is budgeted at \$5,266,604, which is \$694,921 or 15.2% more than the actual payments made to the ECR in FY17. The levy rate for MH/DS in the FY18 budget increased by \$0.23 to \$0.67548 compared to the FY17 levy rate, which is a 51.6% increase from the prior year's levy rate.

The MH/DS FY18 ending fund balance is budgeted to decrease by \$143,098 during the course of the FY18 budget year. That is a 10.3% decrease in the ending fund balance when compared to the re-estimated FY17 ending fund balance. This decrease is largely due to an agreement that the county has with the ECR to maintain a 20% of budgeted expenditures in the ending fund balance for cash flow purposes to meet the obligations of the fund in the early portion of the following fiscal year.

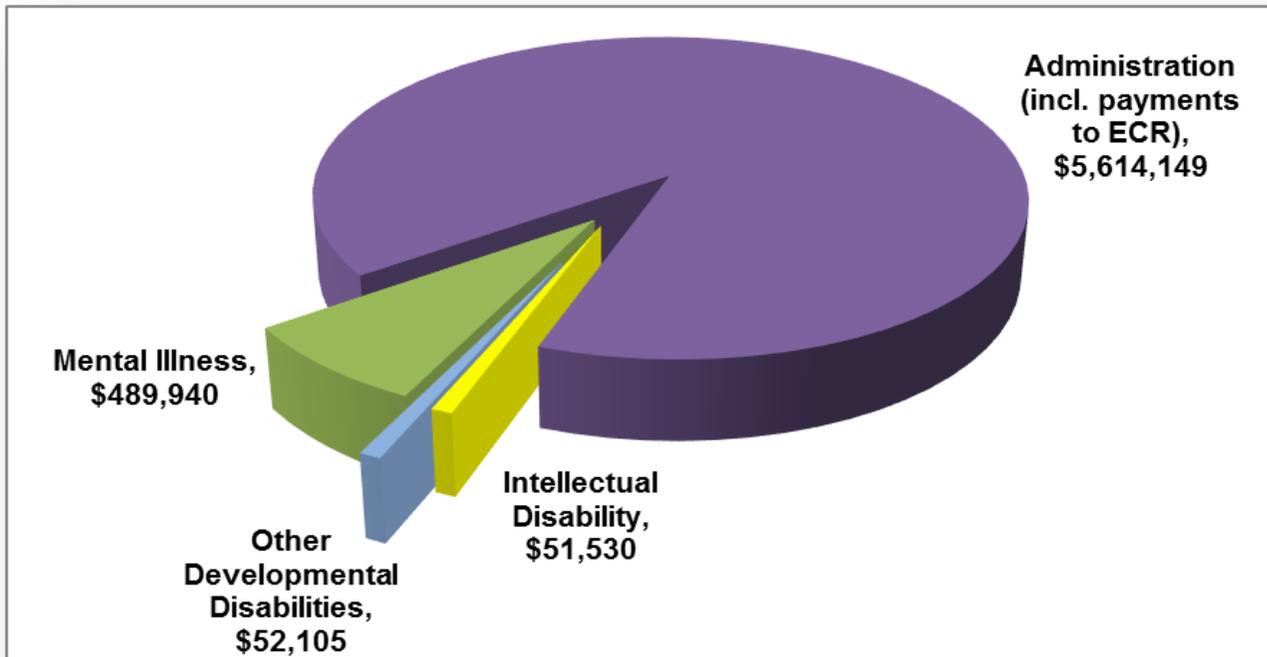
MH/DS FUND CASH STATEMENT

Revenues	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted
Property and other County tax	\$3,063,920	\$3,038,168	\$3,041,794	\$3,041,794	\$4,825,004
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	2,043,454	1,329,823	1,089,888	1,089,888	1,239,622
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	14,061	1,977	-	-	-
Total revenues	5,121,435	4,369,968	4,131,682	4,131,682	6,064,626
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	4,059,366	5,560,101	6,207,109	6,210,931	6,207,724
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	4,059,366	5,560,101	6,207,109	6,210,931	6,207,724
Excess (deficiency) of revenues over (under) expenditures	1,062,069	(1,190,133)	(2,075,427)	(2,079,249)	(143,098)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	1,180	100	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	1,180	100	-	-	-
Net Change in Fund Balances	1,063,249	(1,190,033)	(2,075,427)	(2,079,249)	(143,098)
Fund balances, beginning of year	3,586,854	4,650,103	3,047,835	3,460,070	1,384,643
Fund balances, end of year	\$4,650,103	\$3,460,070	\$ 972,408	\$1,380,821	\$1,241,545

MH/DS FUND FY18 BUDGETED REVENUE BY SOURCE



MH/DS FUND FY18 BUDGETED EXPENDITURES BY PROGRAM



SECONDARY ROADS FUND NARRATIVE

The Johnson County Secondary Roads Department is in charge of over 900 miles of paved, gravel, and dirt roads in the County. The department's year-round maintenance includes plowing snow, eradicating weeds, laying gravel, grading, and mowing road shoulders along with maintaining the many culverts and bridges in the County, and overseeing their replacement when necessary.

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 Basic and Rural Basic funds. The maximum levy amount from the general fund cannot exceed the equivalent of a property tax of approximately sixteen cents (\$.16875) per thousand dollars of taxable assessed value on all taxable property in the County. The FY18 amount budgeted to be transferred in from the General Basic fund is \$1,244,818, and is 100% of the maximum allowable transfer and an increase of \$56,275 or 4.7% from the previous year.

The maximum levy amount from the Rural Basic fund cannot exceed the equivalent of a property tax of approximately three dollars (\$3.00375) per thousand dollars of taxable assessed value on property located in the unincorporated areas of the County. In fiscal year 2018, the budgeted transfer from the Rural Basic fund totals \$4,948,749, and is 100% of the maximum allowable transfer. This FY18 transfer is an increase of \$390,026 or 8.6% over the previous year. In FY16, an increase in the State's gas tax was approved by legislation with those additional funds being distributed to the various local and State governments responsible for road maintenance and construction. Johnson County is estimated to receive a total of \$5,814,355 in these road use funds in FY18, a budgeted increase of 104,659 or 1.8%. These road use funds must go towards road maintenance expenditures.

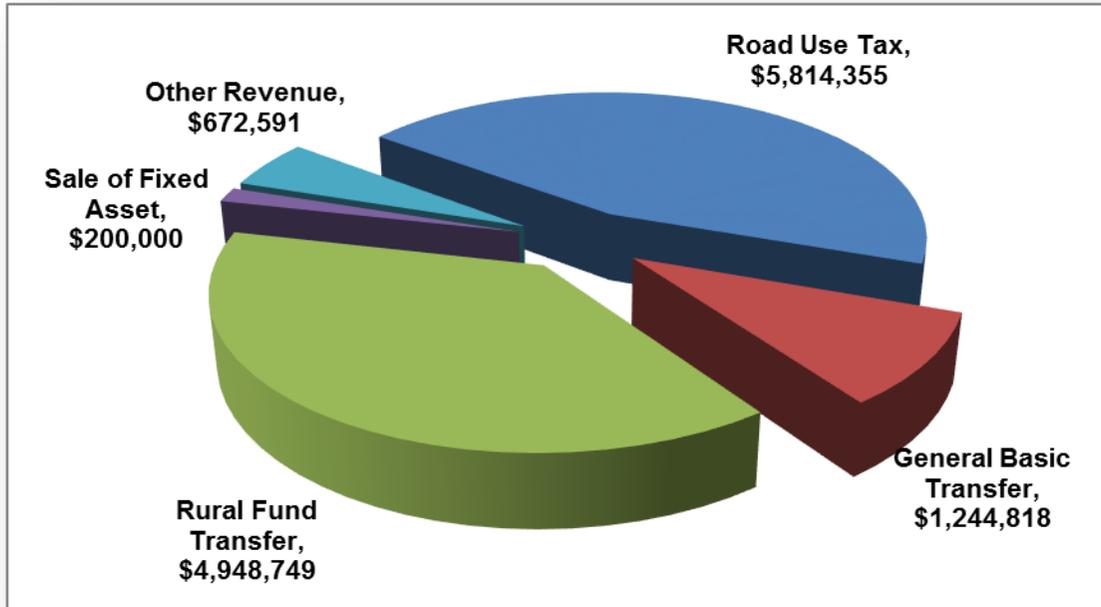
The 5 Year Road Construction Plan is developed by the Secondary Roads Department with the Board of Supervisors and formally approved at a Board meeting. The plan is the basis for the road construction budget each fiscal year paid from the Federal Highway Funds, State Road Use Taxes, Farm to Market Funds, and county based funding including bond financing for qualified road projects. The plan balances quantity (rehabilitation and resurfacing) with quality (reconstruction).

The Secondary Roads fund balance is expected to decrease by \$2,227,786 to \$1,983,046 during the FY18 budget year. This projected decrease is due to more projects being paid from the fund to bring the balance down to a more reasonable level.

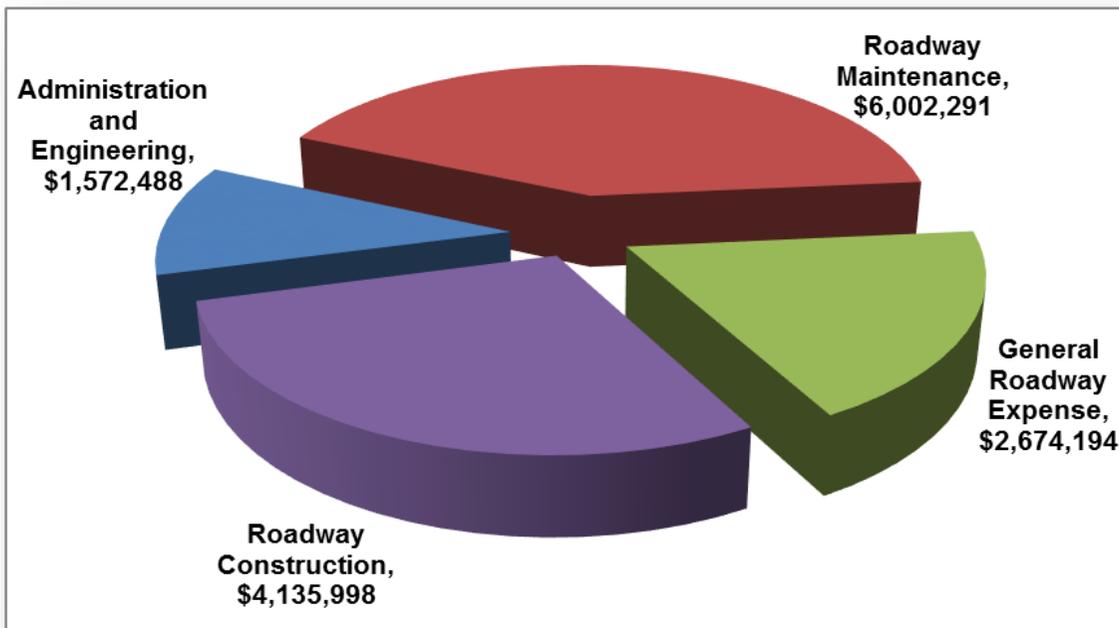
SECONDARY ROADS FUND CASH STATEMENT

	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	7,233,431	6,147,761	5,935,687	5,935,687	6,405,346
Licenses and permits	6,500	6,400	6,100	6,100	6,100
Charges for service	-	-	-	-	-
Use of money and property	841	287	1,000	1,000	1,000
Miscellaneous	68,009	65,023	74,500	74,500	74,500
Total revenues	7,308,781	6,219,471	6,017,287	6,017,287	6,486,946
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads and Transportation	8,893,785	9,045,524	9,567,031	9,743,229	10,248,973
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	2,832,834	1,599,030	2,107,500	3,107,500	4,135,998
Total expenditures	11,726,619	10,644,554	11,674,531	12,850,729	14,384,971
Excess (deficiency) of revenues over (under) expenditures	(4,417,838)	(4,425,083)	(5,657,244)	(6,833,442)	(7,898,025)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	866	290	200,000	200,000	200,000
Transfers in	4,850,903	5,328,956	5,747,266	5,747,266	6,193,567
Transfers out	-	-	-	-	-
Total other financing sources (uses)	4,851,769	5,329,246	5,947,266	5,947,266	6,393,567
Net Change in Fund Balances	433,931	904,163	290,022	(886,176)	(1,504,458)
Fund balances, beginning of year	3,030,388	3,464,319	3,920,810	4,368,482	3,487,504
Fund balances, end of year	\$3,464,319	\$ 4,368,482	\$4,210,832	\$3,482,306	\$ 1,983,046

SECONDARY ROADS FUND FY18 BUDGETED REVENUE/SOURCES



SECONDARY ROADS FUND FY18 BUDGETED EXPENDITURES BY AREA



Johnson County Secondary Roads Department 5-Year Construction Program Adopted April 6, 2017

	5YR ID	Constructio	Project Name and Number	Cost Est.	AADT	Length	
FY17/18	17A	2017	Mehaffey Bridge Road Trail - NL to Mehaffey Bridge TAP-U-C052(109)--8I-52 Trail	\$2,650,000 \$1.257M Fed, \$893k JC Trails \$500k Conservation Bond	2910	2.0 mi.	\$11.57 M = '17 Construction
	17B	2017	Ely Road Phase 4 of 5 - Hwy 382 to 140th FM-C052(107)--55-52 Reconstruction/Rehab/Structures	\$2,500,000 FM	3290	0.76 mi.	
	17C	2017	180th Street - Utah to Cedar County LFM-180th--7X-52 Grade, Macadam Stone Base, Choke Surface	\$1,100,000 \$590k Fuel Tax \$510k Local	270 - 160	3.8 mi.	
	17D	2017	J-11-6 Lower West Branch Road - Wapsinoc Creek L-J-11-6--73-52 Bridge Replacement (Railcar)	\$306,000 Local	120	0.19 mi.	
	17E	2017	North Liberty Road - NL to Oak Lane L-NLROAD--73-52 Reconstruction	\$2,835,000 \$467.8k Local \$467.8k NL, \$1.9M Other \$500,000	490	1.03 mi.	
	17F	2017	R-28-12 Oak Crest Hill Road - Liberty Creek LFM-R-28-12--7X-52 Culvert Replacement	\$250k '15 Bond \$250k Local	1290	0.1 mi.	
	17G	2017	Ely Road Phase 3 of 5 - Hwy 382 intersection LFM-Ely2--7X-52 Highway 382 Intersection	\$900,000 \$400k Local \$500k '16 Bond	3290 2330 / 3670	0.38 mi.	
	17H	2017	IWV Road Phase 3 of 6 - 200 feet west of Hebl to James LFM-IWV-1B--7X-52 Grading, Structures and PCC Paving	\$3,000,000 \$2.0M '16 Bond \$1.0M '17 Bond	1300 / 1020	1.5 mi.	
	17I	2017	IWV Road Phase 4 of 6 - James to Ivy LFM-IWV-2--7X-52	\$150,000 \$150k '17 Bond	1020	1.05 mi.	
	M17-1	2017	Morse Road - Wapsi to Johnson Cedar Transverse Crack Repair	\$175,000 \$175k Fuel Tax	870 / 620	4.8 mi.	
	M17-2	2017	Derby Avenue - 120th to 140th Grade, Macadam Stone Base, Choke Surface	\$175,000 \$175k Fuel Tax	320	1.0 mi.	
FY18/19	18A	2018	Hwy 965 Phase 2 of 3 - NL to Croy Road STP-S-C052(106)--5E-52	\$4,375,000 \$3.5M Fed \$875k FM	3390 / 2810	3.5 mi.	\$11.93 M = '18 Construction
	18B	2018	F-3-1 Swan Lake Road over Branch of Iowa River BROS-C052(113)--8J-52 Bridge Replacement	\$300,000 \$240k Fed \$60k FM	130	0.2 mi.	
	18C	2018	Ely Road Phase 5 of 5 - 140th to Ely Rd Phase 2 FM-C052(112)--55-52 Reconstruction with Flood Mitigation	\$4,200,000 FM	3670 / 3080	2.07 mi.	
	18D	2018	Local Bridge Maintenance 2018 (Multiple Locations) L-Bridges-2018-73-52 (I-16-1,	\$500,000 \$100k Local \$400k Fuel Tax	-	-	
	18E	2018	D-19-3 Amana Road over Branch of Iowa River BRS-C052(114)--60-52 Culvert Replacement	\$300,000 \$240k Fed \$60k FM	160	0.2 mi.	
	18F	2018	IWV Road Phase 5 of 6 - James to Ivy LFM-IWV-2--7X-52	\$2,250,000 \$1.35M '17 Bond \$900k '18 Bond	1020	1.05 mi.	
	M18-1	2018	Blain Cemetery Road - Greencastle to Seneca Double Seal Coat Surface	\$75,000	300	0.5 mi.	
	M18-2	2018	Orval Yoder Turnpike - 500th to Black Diamond Transverse Crack Repair	\$50,000	710	2.8 mi.	
	M18-3	2018	Wapsi Avenue - I80 to 400th Grade, Macadam Stone Base, Choke Surface	\$325,000	140	1.75 mi.	

FY19/20	19A	2019	Local Bridge Maintenance 2019 (Multiple Locations) L-Bridges-2019-- 73-52 (A-22-1.	\$600,000 Local	-	-	\$8.58 M = '19 Construction	
	19B	2019	140th Street - Highway 1 to Sutliff Rd FM-C052()--55-52 HMA Resurfacing with Base Widening	\$1,200,000 FM	560	2.75 mi.		
	19C	2019	I-20-2 Dingleberry Road over Rapid Creek BROS-C052()--8J- 52	\$375,000 \$300k Fed \$75k Local	400	0.2 mi.		
	19D	2019	120th Street NW - County Line to west Swisher including 965 to east Swisher HMA Resurfacing with Base Widening	\$3,900,000 \$1.2M '18 Bond, \$1.45M Local \$1.25M Fuel Tax	1640 - 4360	6.1 mi.		
	19E	2019	Herbert Hoover Hwy Phase 1 of 3 - I80 to Wapsi LFM-HHH-1--7X-52 Reconstruction	\$2,500,000 2019 Bond	2520	1.0 mi.		
	M19-1	2019	Black Hawk Avenue - I80 to City of Oxford Transverse Crack Repair	\$100,000	1190	1.9 mi.		\$440 k = '19 MRP
	M19-2	2019	Sioux Avenue - Hwy 6 to Napoleon Double Seal Coat Surface	\$150,000	280 / 230	2.0 mi.		
	M19-3	2019	James Avenue (Arcadian View) - 140th to Tranquil Grade, Macadam Stone Base, Choke Surface	\$100,000	710	0.5 mi.		
	M19-4	2019	Napoleon Street - Soccer Park to Sioux Double Seal Coat Surface	\$90,000	250	1.2 mi.		
FY20/21	20A	2020	IWV Road Phase 6 of 6 - Hebl to Hwy 218 STP-S-C052()--5E-52 Grading, Structures and PCC Paving	\$3,700,000 \$1.385M FM, \$1.385M IA City \$930k Fed	2580	1.5 mi.	\$7.99 M = '20 Construction	
	20B	2020	540th Street - Highway 1 to Gable FM-C052()--55- 52	\$815,000 \$780k FM, \$35k Dev. Escrow	950	0.35 mi.		
	20C	2020	O-32-1 Black Hawk Ave over Old Mans Creek BROS-C052(115)--8J-52 Bridge Replacement	\$1,500,000 \$1.2M Fed, \$300k Local	120	0.2 mi.		
	20D	2020	E-20-2 Black Hawk Ave over Branch of Clear Creek L-E-20-2--73-52 Bridge Replacement	\$325,000 \$325k Fuel Tax	240	0.2 mi.		
	20E	2020	Amana Road - Highway 965 to Greencastle LFM-Amana--7X-52 Grade, Macadam Stone Base, Choke Surface	\$1,500,000 \$1M Fuel Tax \$500k FM	320 / 220	2.6 mi.		
	20F	2020	Herbert Hoover Hwy Phase 2 of 3 - Wapsi to 1 mile east LFM-HHH-2--7X-52 Reconstruction	\$2,500,000 2020 Bond	2520	1.0 mi.		
FY21/22	21A	2021	500th Street - Angle Rd to Highway 1 LFM-C052()--7X- 52	\$1,000,000 Local	1630	1.3 mi.	\$7.36 M = '21 Construction	
	21B	2021	O-30-2 Rohret Rd over Mooney Creek FM-C052()-- 55-52	\$360,000 FM	100	0.2 mi.		
	21C	2021	Local Bridge Maintenance 2021 (Multiple Locations) L-Bridges- 2021--73-52	\$1,000,000 \$500k Fuel Tax \$500k Local	-	-		
	21D	2021	Herbert Hoover Hwy Ph 3 of 3 - E. of Wapsi to Johnson Cedar Rd STP-S-C052()--5E-52 Reconstruction	\$5,000,000 \$2.5M '21 Bond, \$1.36M Fed \$1.14M FM	2520	2.0 mi.		

Green is for projects that will use general obligation bonding

Purple is for Maintenance & Rehabilitation Program (MRP) projects

White is for locally funded and/or Farm to Market projects

Orange is for projects that will be using Fuel Tax.

DEBT SERVICE FUND NARRATIVE

The Debt Service fund is used to account for the collection of property taxes and for the payment of general short term and long-term debt principal, interest, and related costs. Options available to the county using debt service include:

1. General Obligation Bonds (Section 331.441, Code of Iowa)
 - A. Essential County Purposes – 19 items qualify for essential county purposes including voting equipment; geographical computer databases 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 \$1,200,000 for counties having a population between 100,000 and 200,000. Bond issuances for these purposes need not be submitted to a vote of the people, but they do require a public hearing.
 - B. General County Purposes – most other types of activities are general county purposes, and are subject to a 60% approval via a public referendum.
 - C. 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.
2. Loan Agreements and Lease Purchase Agreements (Section 331.402 & 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 Johnson County. Outstanding general obligation debt as of July 1, 2017 (the beginning of FY18) totals \$10,970,000. Outstanding general obligation debt at the end of FY18 will be \$10,640,000 a decrease of \$330,000 or 3% from the beginning of the fiscal year. Interest and principal payments on all general obligation bonds are accounted for through the Debt Service fund, with the exception of Series 2009A General Obligation Emergency Communication Building Bond, which is paid from the General Supplemental fund tax levy. Budgeted Debt Service fund tax asking totals \$18,008,623 in FY18, an increase of \$1,857,371 over the prior fiscal year. The tax levy rate for debt service increased by ~\$0.13 to \$2.13947 per \$1,000 of taxable value in FY18.

The Constitution of the State of Iowa limits the amount of general obligation debt that counties can issue to 5% of the assessed value of all taxable property within the County's corporate limits (\$13,312,839,846). Johnson County's outstanding projected general obligation debt of \$10,640,000 is significantly below the constitutional limit of all debt that is approximately \$665 million.

The Debt Service fund balance is budgeted to be \$200,000, an increase of \$157,850 or by 374% compared to the re-estimated ending fund balance for FY17. The increase is largely due to a

deliberate budgeting effort to alleviate cash flow concerns within the fund that may result from property tax appeals and related court orders.

DEBT SERVICE FUND CASH STATEMENT

	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted
Revenues					
Property and other County taxes	\$ 14,781,454	\$ 12,831,305	\$ 15,616,703	15,624,553	\$ 17,412,636
Intergovernmental	624,121	892,686	984,605	984,880	1,073,683
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	15,405,575	13,723,991	16,601,308	16,609,433	18,486,319
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	15,245,000	13,695,000	16,320,000	16,320,000	18,072,000
Interest	332,204	303,012	325,450	325,450	343,725
Capital projects	-	-	-	-	-
Total expenditures	15,577,204	13,998,012	16,645,450	16,645,450	18,415,725
Excess (deficiency) of revenues over (under) expenditures	(171,629)	(274,021)	(44,142)	(36,017)	70,594
Other financing sources (uses)					
Transfers in	-	170,000	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	170,000	-	-	-
Net Change in Fund Balances	(171,629)	(104,021)	(44,142)	(36,017)	70,594
FUND BALANCES - Beginning of year	448,923	277,294	86,292	173,273	129,406
FUND BALANCES - End of year	\$ 277,294	\$ 173,273	\$ 42,150	\$ 137,256	\$ 200,000

GENERAL OBLIGATION BOND PAYMENT SCHEDULE

BOND NAME OR NUMBER	FY18		FY19		FY20		FY21	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Emergency Communications Equipment Bonds, Series 2009B	1,010,000	171,675	1,060,000	133,800	1,115,000	91,400	1,170,000	46,800
GO FY2016 Long-Term Bond	2,100,000	17,850	-	-	-	-	-	-
GO FY2017 Long-Term Bond	1,600,000	31,200	1,600,000	17,600	-	-	-	-
GO FY18 LONG-TERM BOND (Estimated)	2,400,000	70,000	2,400,000	108,000	2,400,000	54,000	-	-
GO FY18 SHORT-TERM BOND (Estimated)	8,162,000	40,000	-	-	-	-	-	-
GO FY18 SHORT-TERM BOND (NON-BANK QUALIFIED-Est.)	2,800,000	13,000	-	-	-	-	-	-
TOTALS	18,072,000	343,725	5,060,000	259,400	3,515,000	145,400	1,170,000	46,800

For fiscal year 2018, the County is budgeting to bond an amount of \$18,162,000, which will be a mixture of short term and long-term bonding. For Johnson County, short term debt is typically a 90-120 day note and long term debt is typically a three-year note.

GENERAL OBLIGATION BONDS PAYABLE as of 6/30/17

BOND NAME OR NUMBER	AMT OF ISSUE	DATE CERT TO AUDITOR	INTEREST RATE	REMAINING PRINCIPAL
GO Emerg. Comm. Bldg. Bond, Series 2009A (Gen Supp. Levy)	4,100,000	3/12/2009	3.25%	\$ 1,315,000
GO Emerg. Comm. Equip. Bond, Series 2009B	11,000,000	3/12/2009	3.50%	\$ 4,355,000
GO FY16 LONG-TERM BOND	6,300,000	3/26/2015	0.75%	\$ 2,100,000
GO FY17 LONG-TERM BOND	4,800,000	2/29/2016	0.60%	\$ 3,200,000
TOTAL:				\$ 10,970,000

CAPITAL PROJECTS FUND NARRATIVE

The Capital Projects funds are comprised of the Technology fund – Department 40; Capital Expenditures fund– Department 44 which includes the Asset Maintenance and Capital Improvement Projects; Energy Reinvestment fund – Department 81; Conservation Bond fund – Department 83; and Capital Projects fund – Department 85.

In FY18, the Technology Fund (Department 40) has budgeted expenditures of \$123,500 for document management, \$62,900 for GIS, \$528,783 for central technology hardware and software, and \$575,086 for the departmental recurring software maintenance contracts and licensing. For document management, \$5,000 more is being budgeted for the board of supervisors and public health as well as \$2,000 more for county treasurer than in FY17. GIS has no change in funding from FY17. An increase of \$1,120,000 compared to FY17 is being budgeted in central technology for new elections hardware and software.

Capital Expenditures has budgeted expenditures of \$579,189 for County vehicles and equipment, \$129,000 for recreational trail construction and \$350,000 for county building maintenance. The building maintenance budget has decreased by \$72,850 compared to FY17. The scheduled building maintenance projects in this departmental budget for FY18 are the construction of courthouse ADA ramp of \$95,000, an emergency generator for the county jail of \$200,000, a safety upgrade of the county jail and courthouse elevators of \$40,000, and maintenance of all county jail doors of \$15,000.

Energy Reinvestment has revenues of \$88,000 and expenditures of \$309,000 budgeted in FY18. The revenue budget amount has decreased by \$37,000 due to less expected energy rebates resulting from energy saving projects in FY18. The budgeted expenditure amount has increased by \$259,000 compared to FY17 and proposed projects include the addition of solar panels to the new ambulance building, storm water and bio-retention landscape solutions, and funding towards a hybrid SEATS bus, among other projects and initiatives.

Conservation Bond has revenues \$3,486,000 and expenditures of \$3,486,145 budgeted in FY18. Overall this is an increase of \$1,936,145 in the FY18 budgeted expenditures due to more activity in land acquisition and site enhancement projects. The largest projects are the Kent Park Lake restoration at \$1,117,000, development of the Cedar River Crossing wetlands of \$1,271,869, and construction of the Hoover Trail phase 2 at \$947,276. The Conservation Bond fund receives county general obligation bond proceeds under the authority of the \$20 million Conservation Bond Referendum approved by Johnson County voters in 2008. The uses of these bond proceeds are in accordance with the purposes set forth in the 2008 referendum language.

Capital Projects has budgeted expenditures of \$6,200,000 for Secondary Roads construction projects of \$2,100,000; \$1,000,000 budgeted for the Crisis Intervention Team (CIT) building or land; \$1,900,000 for County Attorney office workspace acquisition. In addition, \$200,000 is budgeted for construction of an ADA latrine at Kent Park, and \$1,000,000 in expenditures for a watershed management grant. Due to the uncertain nature of the CIT project and the County Attorney space selection, these budgeted allocations may not be fully expended in FY18.

The Capital Projects, Capital Expenditures, Technology, and Energy Reinvestment funds are supported largely by General Fund transfers, including \$5,200,000 for Capital Projects (a \$900,000 decrease from FY17), \$1,058,189 for Capital Expenditures (\$890,553 decrease from last year), \$2,202,889 for Technology expenditures (a \$1,185,337 increase from last year), and \$25,000 for the Energy Reinvestment fund (same as last year).

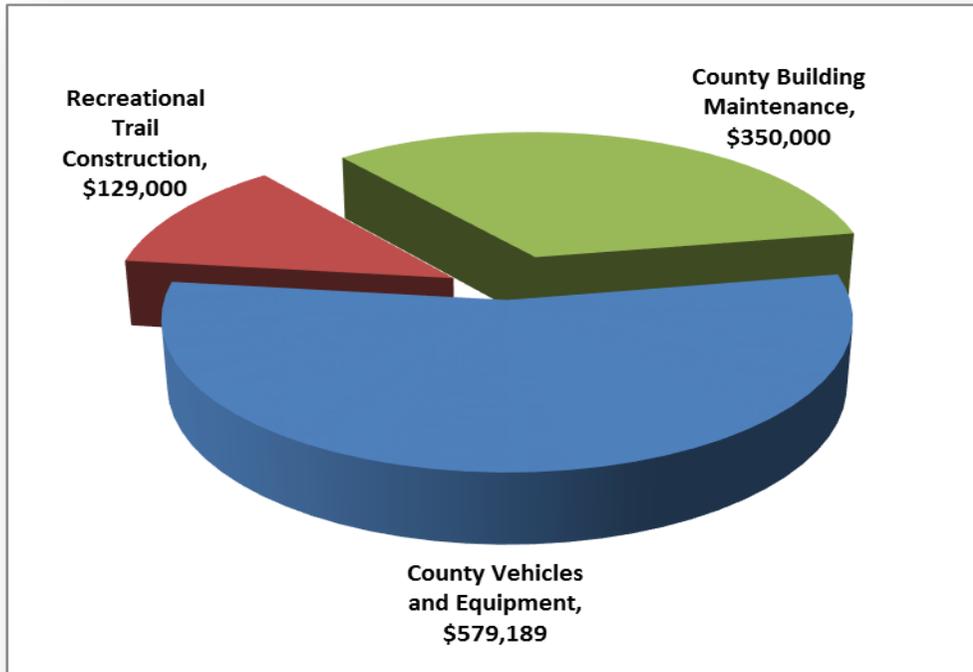
The combined ending fund balances of these various capital funds are projected to decrease by \$297,300 or 6.1% compared to the re-estimated FY17 combined ending balances. The decrease is due to a deliberate budgeting effort to reduce the available cash within some of the funds and provide tax relief by not levying taxes for the full cost of these various projects in FY18.

For FY18, there are some significant nonrecurring capital expenditures that will effect the current budget and future operating budgets, beyond just routine maintenance as needed. The CIT initiative may effect future staffing levels and the County continues to seek support for this initiative from other local public entities and stable revenue sources for the future CIT operational budgets. The addition of the solar array at the new Ambulance facility is expected to lower the energy expenses of the facility below the levels expected if solar was not a component of the new building. These types of capital projects are the norm for the County over the last several years as our population base continues to grow at a steady rate and demand for county services rises accordingly. There is expected impact of nonrecurring capital expenditures from the Energy Reinvestment Fund as well. Conversion to LED lighting in existing county buildings and sustainable landscaping on county properties will meet the strategic plan priority of reducing county energy consumption and increasing sustainability and lessening our county's environmental impact. An expected non-financial impact of nonrecurring capital expenditures of the Conservation Bond Fund projects will be the increase in public land access and ease of use.

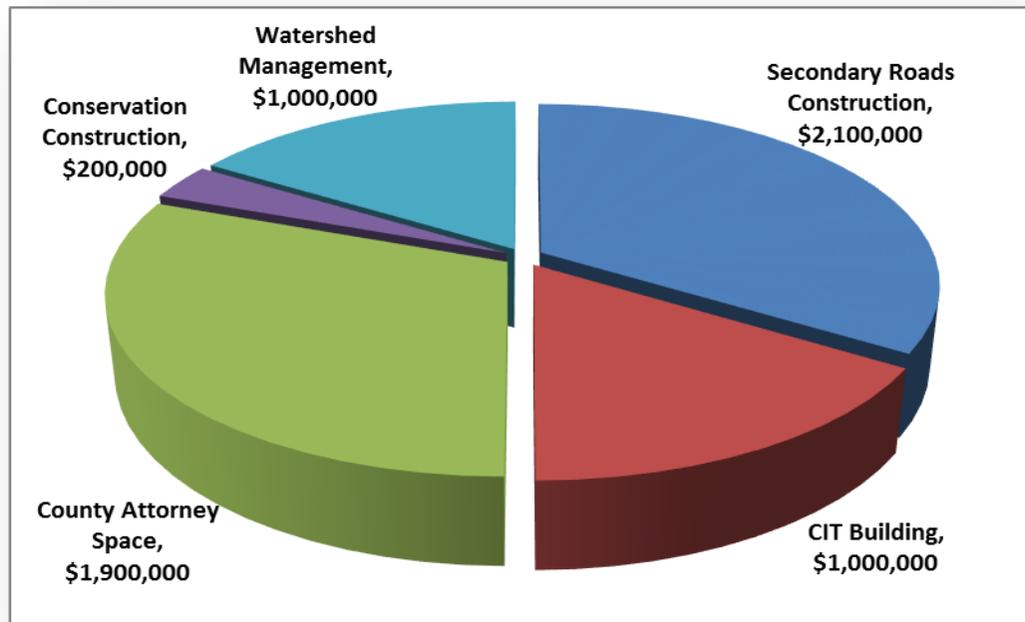
CAPITAL PROJECTS FUND CASH STATEMENT

	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	-	-	-	118,000	1,000,000
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	22,364	13,070	7,000	21,000	16,000
Miscellaneous	69,835	67,821	165,000	342,000	128,000
Total revenues	92,199	80,891	172,000	481,000	1,144,000
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	12,587,478	8,493,067	11,376,750	19,252,739	13,413,523
Total expenditures	12,587,478	8,493,067	11,376,750	19,252,739	13,413,523
Excess (deficiency) of revenues over (under) expenditures	(12,495,279)	(8,412,176)	(11,204,750)	(18,771,739)	(12,269,523)
Other financing sources (uses)					
Proceeds of General Long-term debt	1,350,000	1,700,000	1,550,000	1,550,000	3,486,000
Sale of capital assets	200	750	-	-	-
Transfers in	8,034,894	9,654,705	9,091,294	9,091,294	8,486,078
Transfers out	(1,200,000)	-	-	(681,956)	-
Total other financing sources (uses)	8,185,094	11,355,455	10,641,294	9,959,338	11,972,078
Net Change in Fund Balances	(4,310,185)	2,943,279	(563,456)	(8,812,401)	(297,445)
Fund balances, beginning of year	15,689,046	11,378,861	7,847,059	14,322,140	4,897,633
Fund balances, end of year	\$11,378,861	\$14,322,140	\$ 7,283,603	\$ 5,509,739	\$ 4,600,188

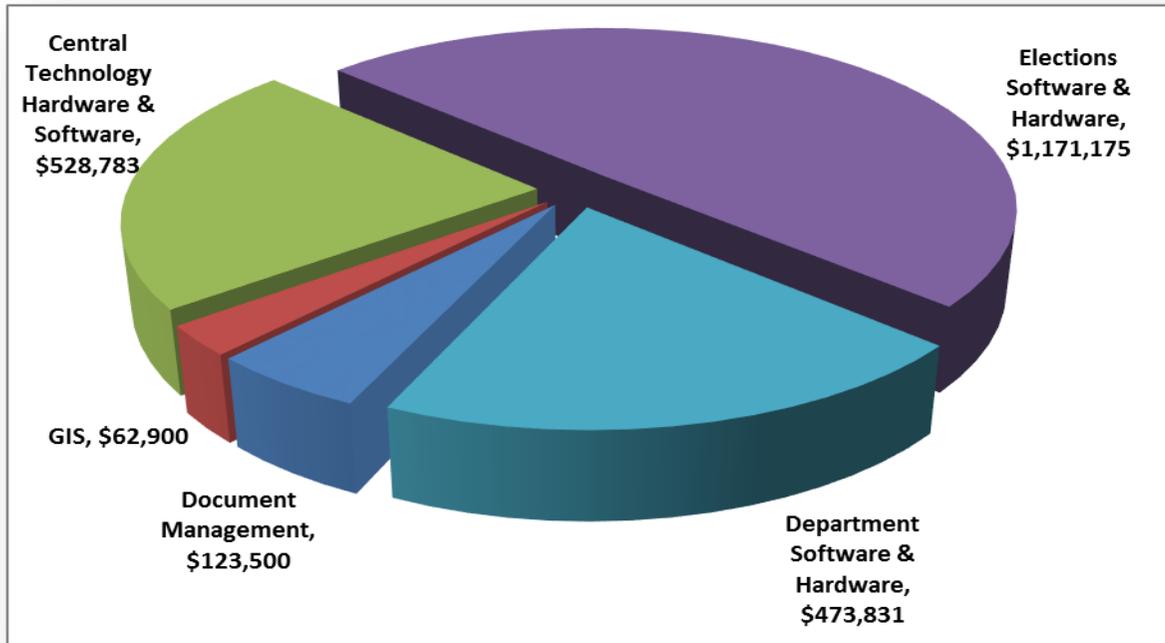
CAPITAL EXPENDITURES FUND FY18 BUDGETED EXPENDITURES



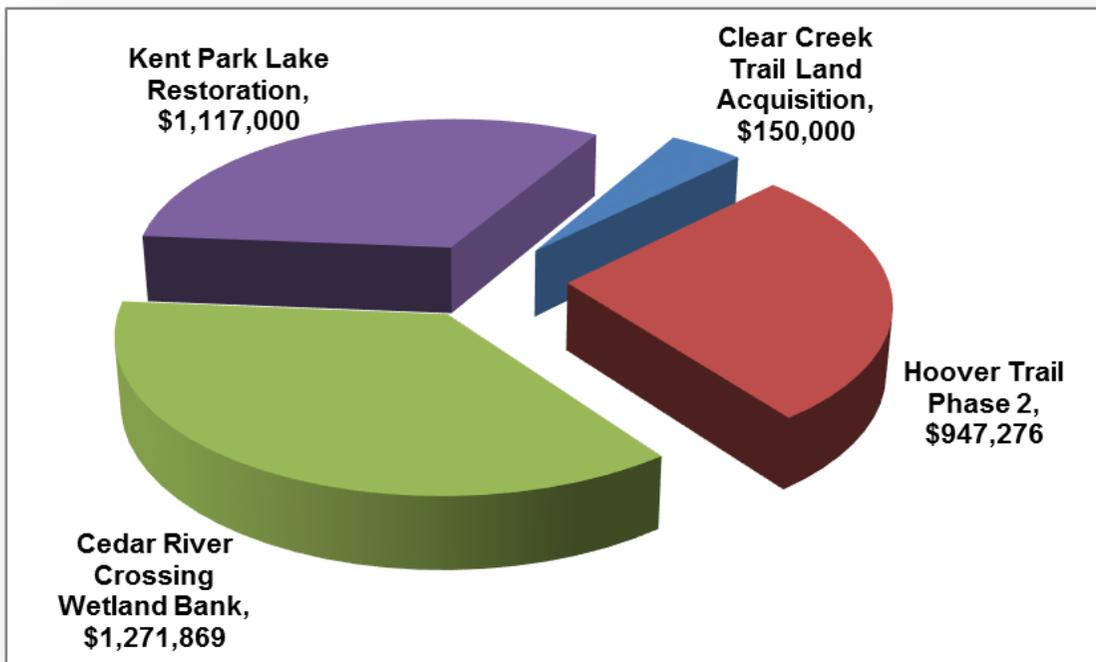
CAPITAL PROJECTS FUND FY18 BUDGETED EXPENDITURES



TECHNOLOGY FUND FY18 BUDGETED EXPENDITURES



CONSERVATION BOND FUND FY18 BUDGETED EXPENDITURES



PART I - INTRODUCTION

Maintenance and Capital Improvement Plan for County Facilities, Properties, and Roads

FY2017 – FY2021

The following plan was adopted by the Board of Supervisors on May 25, 2017. This plan is revised by the Space Needs Committee on an annual basis to be approved by the Board of Supervisors on or before May 31 each year.

The Maintenance and Capital Improvement Plan (MCIP) includes items costing \$50,000 or more, involve significant disruption of service or operation, are included in strategic priorities or require multi-year planning. The costs provided are estimates based on the knowledge available at the time the plan was prepared. This document is intended to provide general guidelines for planning purposes. Approval and timing of all projects are subject to finalization of costs and action by the Board of Supervisors.

For projects with an estimated cost of \$2,000,000 or more, and unless a staff member is performing the duties, the Space Needs Committee recommends that the Board of Supervisors consider hiring an independent project manager. The cost of the independent project manager should be added to the applicable projects listed in this plan.

PART II - PROJECT SUMMARIES

FY 17

Maintenance Projects

HHS HVAC, \$300,000

Security for various buildings, \$50,000

Green Initiatives, \$30,000

Capital Building Projects

Ambulance/ Medical Examiner building, \$3,000,000

County Poor Farm, \$100,000

Conservation Projects

Hoover Trail, \$1,308,215

Cedar River Crossing – Wetland Bank, \$359,079

Mehaffey Bridge trail, \$2,533,000

Acquisition of land along Clear Creek, \$220,000

Kent Park lake restoration, \$1,125,000

Kent Park projects, \$41,666

Sutliff Operations Shop, \$200,000

Secondary Roads Projects

http://www.johnson-county.com/dept_sec_roads.aspx?id=1469

Ely Road, Phase 4 of 5 – Hwy 382 to 140th St., \$2,500,000 FM

180th Street – Utah to Cedar County Line, \$590,000 fuel tax, \$510,000 County

Lower West Branch Road – Wapsinonoc Creek bridge, \$306,000 County

North Liberty Road – NL to Oak Lane, \$516,000 County, \$516,000 NL, \$1,813,000 Other

Oak Crest Hill Road – Liberty Creek Culvert, \$250,000 FY15 bond, \$250,000 County

Ely Road Phase 3 of 5 – Hwy 382 intersection, \$400,000 County, \$500,000 FY16 bond

IWV Road Phase 3 of 6 – 200 ft west of Hebl Ave to James Ave \$2,000,000 FY16 bond, \$1,000,000 FY17 bond

IWV Road Phase 4 of 6 – James Ave to Ivy Ave (utility & ROW), \$150,000 FY17 bond

Morse Road MRP – Wapsi Ave to Johnson Cedar Road, \$175,000 fuel tax

Derby Ave MRP – 120th St to 140th St, \$175,000 fuel tax

FY17 TOTAL: \$12,398,960 Operations/bonding
\$ 2,500,000 FM
\$ 940,000 Fuel tax

FY 18

Maintenance Projects

Security for various buildings, \$50,000
Green Initiatives, \$30,000
ADA ramp for Courthouse, \$95,000
Solar for Ambulance/ME building, \$120,000
Generator for the jail, \$200,000
Jail Doors, \$15,000
Jail & CH Elevator safety upgrade, \$40,000

Capital Building Projects

County Poor Farm, \$265,000
County Attorney Buildout, \$1,900,000
CIT Building, \$1,000,000

Conservation Projects

Hoover Trail Phase 1 & 2, \$947,276
Kent Park lake restoration, \$1,117,000
Kent Park ADA bathroom at lake, \$200,000
Cedar River Crossing Wetland Bank, \$1,271,869
Pechman Creek fish crossing, \$135,000
Clear Creek Trail land acquisition, \$150,000

Secondary Roads Projects

Hwy 965 Phase 2 of 3 – NL to Croy Road, \$3,500,000 Fed, \$875,000 FM
Swan Lake Road – Bridge over Iowa River branch, \$240,000 Fed, \$60,000 FM
Ely Road Phase 5 of 5 – 140th to Ely Road Phase 2, \$4,200,000 FM
Local Bridge Maintenance, \$100,000 County, \$400,000 Fuel Tax
Amanda Road – Culvert for Iowa River branch, \$240,000 Fed, \$60,000 FM
IWV Road Phase 5 of 6 – James Ave to Ivy Ave, \$1,350,000 FY17 bond, \$900,000 FY18 Bond
Blain Cemetery Road MRP, \$75,000 County
Orval Yoder Turnpike – 500th St to Black Diamond Road MRP, \$50,000 County
Wapsi Ave – I-80 to 400th St MRP, \$325,000 County

FY18 TOTAL: \$8,986,145 Operations/bonding
\$5,195,000 FM
\$ 400,000 Fuel tax
\$3,980,000 Federal

FY 19

Maintenance Projects

HHS Windows and Lights, one floor, \$300,000 (\$255,000 windows, \$45,000 lights)
Jail Roof, \$250,000
Security for various buildings, \$50,000
Courtroom renovation including accessibility, \$250,000
Additional Courtroom in vacant Courthouse space, \$500,000
Courthouse Chiller, \$420,000
Courthouse Generator, \$200,000
Admin Building Generator, \$200,000
Fleet Building Boiler, \$60,000
Green Initiatives, \$30,000

Capital Building Projects

County Poor Farm, \$100,000
County Attorney Buildout second ½, \$1,900,000
CIT Building second ½, \$1,000,000

Conservation Projects

General building maintenance, \$50,000
Hoover Trail Phase 3, \$1,255,936
Pechman Creek Wetland Bank, \$125,000
Sutliff Bridge access, \$903,044
Sutliff North Operations Shop, \$750,000
Clear Creek Trail engineering, \$500,000
Cedar River Crossing Construction, \$903,044

Secondary Roads Projects

Local Bridge Maintenance, \$600,000 County
140th Street – Hwy 1 to Sutliff Road, \$1,200,000 FM
Dingleberry Road bridge over Rapid Creek, \$300,000 Fed, \$75,000 County
120th Street – County Line to West Swisher, \$1,200,000 FY18 bond, \$1,450,000 County, \$1,250,000 fuel tax
Herbert Hoover Hwy Phase 1 of 3 I-80 to Wapsi Ave, \$2,500,000 FY19 bond
Black Hawk Ave MRP – I-80 to City of Oxford, \$100,000
Sioux Ave MRP – Hwy 6 to Napoleon, \$150,000
James Ave MRP – 140th Street to Tranquil Ct, \$100,000
Napoleon Street MRP – Soccer Park to Sioux Ave, \$90,000

FY19 TOTAL: \$14,812,024 Operations/bonding
\$ 1,200,000 FM
\$ 1,250,000 Fuel tax
\$ 300,000 Federal

FY 20

Maintenance Projects

HHS Windows and Lights, one floor, \$300,000 (\$255,000 windows, \$45,000 lights)
HHS Roof Replacement, \$650,000
Courtroom renovation including accessibility, \$250,000
Security for various buildings, \$50,000
Green Initiatives, \$30,000
Additional Courtroom in vacant Courthouse space, \$500,000

Capital Building Projects

Poor Farm, \$100,000

Conservation Projects

General building maintenance, \$50,000
Clear Creek Trail construction, \$2,500,000

Secondary Roads Projects

IWV Road Phase 6 of 6 – Hebl Ave to Hwy 218, \$1,385,000 FM, \$1,385,000 Iowa City, \$930,000 Federal
540th Street – Hwy 1 to Gable Ave, \$815,000 FM
Black Hawk Ave Bridge over Old Man’s Creek, \$1,200,000 Federal, \$300,000 County
Black Hawk Ave Bridge over Clear Creek, \$325,000 fuel tax
Amana Road – Hwy 965 to Greencastle Ave, \$325,000 fuel tax
Herbert Hoover Hwy Phase 2 of 3 – Wapsi Ave to 1 mile east, \$2,500,000 FY20 bond

FY20 TOTAL: \$7,050,000 Operations/bonding
\$2,200,000 FM
\$ 650,000 Fuel tax
\$2,130,000 Federal

Other future needs

- PDS Larger Space
- HHS Buildout
- HHS Roof
- Kent Park Projects \$6,130,000

FY21 Secondary Roads Projects

500th Street – Angle Road to Hwy 1, \$1,000,000 County
Rohret Road Bridge over Mooney Creek, \$360,000 FM
Local Bridge Maintenance, \$500,000 Fuel tax, \$500,000 County
Herbert Hoover Hwy Phase 3 of 3 – Wapsi Ave to Johnson Cedar Road, \$2,500,000 FY21 Bond, \$1,360,000 Federal, \$1,140,000 FM

PART III - PROJECT DETAILS

FY 17

I. Maintenance Projects

1. HHS HVAC

Need	Replacement of HHS condenser units
Timeline	
Estimated Cost	\$300,000
Funding Source/Plan	FY 17 budget

2. Security upgrades for various buildings

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 17 budget

3. Green Initiatives

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$30,000
Funding Source/Plan	FY 17 budget
Sustainability	Will check on rebates.

II. Capital Building Projects

1. Ambulance/Medical Examiner Building

Need	Critical space needs
Timeline	Finish early FY17
Estimated Cost	\$3,000,000
Funding Source/Plan	FY 17 budget
Sustainability	Pursuing LEED. Green Cap Project Standards/SMS; Participating in Mid-American incentive program

2. Poor Farm

Need	Continuation of plan to be developed
Timeline	
Estimated Cost	\$100,000
Funding Source/Plan	FY 17 budget

III. Conservation Projects

1. Hoover Trail

Need	Phase 1 Solon to Polk Ave, Construction of trail
Timeline	
Estimated Cost	\$1,308,215
Funding Source/Plan	FY 17 budget, Conservation Bond Fund, grants

2. Cedar Crossing – Wetland Bank

Need	Construction of the wetland bank
Timeline	
Estimated Cost	\$359,079
Funding Source/Plan	FY 17 budget, Conservation Bond Fund, grants

3. Mehaffey Bridge Trail

Need	Engineering and Construction of the trail
Timeline	
Estimated Cost	\$2,533,000
Funding Source/Plan	FY 17 budget, Conservation Bond Fund, grants

4. Acquisition of Land

Need	Acquire land along the Clear Creek Trail Corridor
Timeline	
Estimated Cost	\$220,000
Funding Source/Plan	FY 17 budget, Conservation Bond Fund

5. Kent Park Lake Restoration

Need	Dredging, construction, cores
Timeline	
Estimated Cost	\$1,125,000
Funding Source/Plan	FY 17 budget, Conservation Bond Fund, grants

6. Kent Park Projects

Need	Camp – Engineering/Wastewater system/permitting
Timeline	
Estimated Cost	\$41,666
Funding Source/Plan	FY 17 budget, Conservation Bond Fund, grants

7. Sutliff Operations Shop

Need	Land acquis./retro pole bld./well/septic/util.
Timeline	
Estimated Cost	\$200,000
Funding Source/Plan	FY 17 budget, Conservation Bond Fund, grants

IV. Secondary Roads Projects

1. Ely Road, Phase 4 of 5 – Hwy 382 to 140th St.

Need	Reconstruction/Rehab/Structures, 3290 AADT, 0.76 mi., 17B
Timeline	2017 construction season
Estimated Cost	\$2,500,000
Funding Source/Plan	FM funds

2. 180th Street – Utah Ave to Cedar County Line

Need	Grade, Macadam stone base, choke surface, 270-160 AADT, 3.8 mi, 17C
Timeline	2017 construction season
Estimated Cost	\$1,100,000
Funding Source/Plan	\$590,000 Fuel Tax, \$510,000 Local

3. Lower West Branch Road – Wapsinonoc Creek bridge

Need	Bridge Replacement (railcar), 120 AADT, .19 mi, 17D
Timeline	2017 Construction season
Estimated Cost	\$306,000
Funding Source/Plan	Local

4. North Liberty Road – North Liberty to Oak Lane

Need	Reconstruction, 490 AADT, 1.03 mi, 17E
Timeline	2017 Construction season
Estimated Cost	\$2,845,000
Funding Source/Plan	\$516,000 Local, \$516,000 North Liberty, \$1,813,000 Other

5. Oak Crest Hill Road – Liberty Creek Culvert

Need	Culvert Replacement, 1290 AADT, 0.1 mi, 17F
Timeline	2017 Construction season
Estimated Cost	\$500,000
Funding Source/Plan	\$250,000 Local, \$250,000 FY15 Bond

6. Ely Road Phase 3 of 5 – Hwy 382 intersection

Need	Hwy 382 intersection rebuild, 3290 AADT, .38 mi, 17G
Timeline	2017 Construction season
Estimated Cost	\$900,000
Funding Source/Plan	\$400,000 County, \$500,000 FY16 bond

7. IWV Road Phase 3 of 6 – 200 ft west of Hebl Ave to James Ave

Need	Grading, structures, PCC paving, 1300/1020 AADT, 1.5 mi, 17H
Timeline	2017 Construction season
Estimated Cost	\$3,000,000
Funding Source/Plan	\$1,000,000 FY17 Bond, \$2,000,000 FY16 Bond

8. IWV Road Phase 4 of 6 – James Ave to Ivy Ave

Need	Utility relocations, ROW acquisitions, 1020 AADT, 1.05 mi, 17I
Timeline	2017 Construction season
Estimated Cost	\$150,000
Funding Source/Plan	\$150,000 FY17 Bond

9. Morse Road – Wapsi Ave to Johnson Cedar Road

Need	MRP, Transverse crack repair, 870/620 AADT, 4.8 mi, M17-1
Timeline	2017 Construction season
Estimated Cost	\$175,000
Funding Source/Plan	\$175,000 Fuel tax

10. Derby Ave – 120th St to 140th St

Need	MRP, Grade, macadam stone base, choke surface, 320 AADT, 1.0 mi, M17-2
Timeline	2017 Construction season
Estimated Cost	\$175,000
Funding Source/Plan	\$175,000 Fuel tax

Total FY 17 Cost Estimate:

Maintenance:	\$ 380,000
Capital:	\$3,100,000
Conservation	\$5,786,960
<u>Secondary Roads</u>	<u>\$2,732,000</u>
TOTAL:	\$11,998,960

FY 18

I. Maintenance Projects

1. Security upgrades for various buildings

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 18 budget

2. Green Initiatives

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$30,000
Funding Source/Plan	FY 18 budget
Sustainability	Will check on rebates.

3. ADA Ramp for Courthouse

Need	Federal ADA compliance
Timeline	
Estimated Cost	\$95,000
Funding Source/Plan	FY 18 budget

4. Solar for Ambulance/ME Building

Need	Green power identified by BOS as strategic goal
Timeline	
Estimated Cost	\$120,000
Funding Source/Plan	Energy Reinvestment Fund
Sustainability	Will check on rebates.

5. Generator for the Jail

Need	Maintain operations during power outage
Timeline	
Estimated Cost	\$200,000
Funding Source/Plan	FY 18 budget
Sustainability	Will check on rebates.

6. Jail Door Maintenance

Need	Maintain jail doors
Timeline	
Estimated Cost	\$15,000
Funding Source/Plan	FY 18 budget

7. Jail & Courthouse Elevator Safety Upgrade

Need	Safety upgrade to jail and courthouse elevators
Timeline	
Estimated Cost	\$40,000
Funding Source/Plan	FY 18 budget

II. Capital Building Projects

1. Poor Farm

Need	Continuation of plan to be developed
Timeline	
Estimated Cost	\$265,000
Funding Source/Plan	FY 18 budget

2. Buildout of space for County Attorney

Need	Complete construction of space for County Attorney
Timeline	
Estimated Cost	\$1,900,000
Funding Source/Plan	FY 18 bonding or reserves

3. CIT Building

Need	Purchase property for CIT
Timeline	
Estimated Cost	\$1,000,000
Funding Source/Plan	FY 18 bonding or reserves

III. Conservation Projects

1. Hoover Trail

Need	Phase 2 7 Sisters to 600 Acres, Construction of trail
Timeline	
Estimated Cost	\$947,276
Funding Source/Plan	Conservation Bonding

2. Kent Park Lake Restoration

Need	Dredging, construction, cores
Timeline	
Estimated Cost	\$1,117,000
Funding Source/Plan	Conservation Bonding, Matching state grant for \$1,117,000

3. Kent Park ADA Bathroom

Need	ADA Restroom at lake
Timeline	
Estimated Cost	\$200,000
Funding Source/Plan	FY 18 budget, Conservation Bond Fund, grants

4. Wetland Bank at Cedar River Crossing

Need	Construction of the wetland bank at Sutliff
Timeline	
Estimated Cost	\$1,271,869
Funding Source/Plan	Conservation Bonding

5. Pechman Creek Fish Crossing

Need	Planning and construction of fish passage crossing
Timeline	
Estimated Cost	\$135,000
Funding Source/Plan	FY 18 budget, Conservation Bond Fund, grants

6. Clear Creek Trail Land Acquisition

Need	Land acquisition for trails
Timeline	
Estimated Cost	\$150,000
Funding Source/Plan	Conservation Bonding

IV. Secondary Roads Projects

1. Hwy 965 Phase 2 of 3 – North Liberty to Croy Road

Need	Pavement rehabilitation, 3390/2810 AADT, 3.5 mi, 18A
Timeline	2018 construction season
Estimated Cost	\$4,375,000
Funding Source/Plan	\$875,000 FM, \$3,500,000 Federal funds

2. Swan Lake Road – Bridge over Iowa River branch

Need	Bridge replacement, 130 AADT, 0.2 mi, 18B
Timeline	2018 construction season
Estimated Cost	\$300,000
Funding Source/Plan	\$60,000 FM, \$240,000 Federal funds

3. Ely Road Phase 5 of 5 – 140th St to Ely Road

Need	Reconstruction with flood mitigation, 3670/3080 AADT, 2.07 mi, 18C
Timeline	2018 construction season
Estimated Cost	\$4,200,000
Funding Source/Plan	\$4,200,000 FM

4. Local Bridge Maintenance

Need	Various locations, 18D
Timeline	2018 construction season
Estimated Cost	\$500,000
Funding Source/Plan	\$100,000 local, \$400,000 Fuel Tax

5. Amanda Road – Culvert for Iowa River branch

Need	Culvert replacement, 160 AADT, 0.2 mi, 18E
Timeline	2018 construction season
Estimated Cost	\$300,000
Funding Source/Plan	\$60,000 FM, \$240,000 Federal funds

6. IWV Road Phase 5 of 6 – James Ave to Ivy Ave

Need	Grading, structures, and PCC paving, 1020 AADT, 1.05 mi, 18F
Timeline	2018 construction season
Estimated Cost	\$2,500,000
Funding Source/Plan	\$900,000 FY18 bond, \$1,350,000 FY17 bond

7. Blain Cemetery Road

Need	MRP, Double seal coat surface, 300 AADT, 0.5 mi, M18-1
Timeline	
Estimated Cost	\$75,000
Funding Source/Plan	\$75,000 local

8. Orval Yoder Turnpike – 500th St to Black Diamond Road

Need	MRP, traverse crack repair, 710 AADT, 2.8 mi, M18-2
Timeline	2018 construction season
Estimated Cost	\$50,000
Funding Source/Plan	\$50,000 local

9. Wapsi Ave – I-80 to 400th St

Need	MRP, Grade, macadam stone base, choke surface, 140 AADT, 1.75 mi, M18-3
Timeline	2018 construction season
Estimated Cost	\$325,000
Funding Source/Plan	\$325,000 local

Total FY18 Cost Estimate:

Maintenance:	\$ 550,000
Capital:	\$3,165,000
Conservation	\$3,821,145
<u>Secondary Roads</u>	<u>\$1,450,000</u>
TOTAL:	\$8,986,145

FY 19

I. Maintenance Projects

1. HHS windows and lights (one floor)

Need	Needs to be addressed due to design and construction deficiencies
Timeline	
Estimated Cost	\$300,000 (\$255,000 windows, \$45,000 lights)
Funding Source/Plan	FY 19 budget
Sustainability	Apply for MidAmerican incentive before purchase

2. Jail roof

Need	At the end of its useful life
Timeline	
Estimated Cost	\$250,000
Funding Source/Plan	FY 19 budget
Sustainability	Consider solar feasibility

3. Security upgrades for various buildings

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 18 budget

4. Courthouse renovations

Need	Replace flooring and jury boxes for ADA compliance
Timeline	
Estimated Cost	\$250,000
Funding Source/Plan	FY 19 budget
Sustainability	Consider using low emitting or recycled materials

5. Courtroom Addition

Need	Add additional courtroom and judges offices to vacant courthouse area
Timeline	
Estimated Cost	\$500,000
Funding Source/Plan	FY 19 budget
Sustainability	Consider using low emitting or recycled materials

6. Chiller for Courthouse

Need	HVAC failing in Courthouse
Timeline	
Estimated Cost	\$420,000
Funding Source/Plan	FY 19 budget
Sustainability	Will check on rebates.

7. Generator for Courthouse

Need	Maintain operations during power outage
Timeline	
Estimated Cost	\$200,000
Funding Source/Plan	FY 19 budget
Sustainability	Will check on rebates.

8. Administration Building Generator

Need	Maintain operations during power outage
Timeline	
Estimated Cost	\$200,000
Funding Source/Plan	FY 19 budget

9. Fleet Building Boiler

Need	Replace boiler
Timeline	
Estimated Cost	\$60,000
Funding Source/Plan	FY 19 budget
Sustainability	Will check on rebates

10. Green Initiatives

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$30,000
Funding Source/Plan	FY 19 budget
Sustainability	Will check on rebates.

II. Capital Building Projects

1. Poor Farm

Need	Continuation of plan to be developed
Timeline	
Estimated Cost	\$100,000
Funding Source/Plan	FY 19 budget
Sustainability	

2. County Attorney Buildout

Need	Build for County Attorney move
Timeline	Phase 2
Estimated Cost	\$1,900,000
Funding Source/Plan	Budget FY19
Sustainability	

3. CIT Building

Need	Additional construction/renovation for CIT
Timeline	Phase 2
Estimated Cost	\$1,000,000
Funding Source/Plan	Budget FY19

III. Conservation Projects

1. General Building Maintenance

Need	Maintain existing conservation buildings
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 19 budget, Conservation Trust Fund

2. Hoover Trail

Need	Construction of new trail from 600 acres to Polk Road.
Timeline	
Estimated Cost	\$1,255,936
Funding Source/Plan	FY 19 budget, Conservation Bond Fund, grants

3. Pechman Creek Wetland Bank

Need	Wetland construction
Timeline	
Estimated Cost	\$125,000
Funding Source/Plan	FY 19 budget, Conservation Bond Fund

4. Sutliff Bridge Access

Need	Eastside and Westside access improvements
Timeline	
Estimated Cost	\$903,044
Funding Source/Plan	FY 19 budget, Conservation Bond Fund, grants

5. Sutliff Northern Operations Shop

Need	Operations shop in North part of County to reduce costs
Timeline	
Estimated Cost	\$750,000
Funding Source/Plan	FY 19 budget, Conservation Bond Fund, grants

6. Clear Creek Trail Engineering

Need	Engineering to connect Half Moon Road to Kent Park
Timeline	
Estimated Cost	\$500,000
Funding Source/Plan	FY19 budget, Conservation Bond Fund, grants

7. Cedar River Crossing

Need	Construction of parking, latrine, erosion reduction
Timeline	
Estimated Cost	\$903,044
Funding Source/Plan	FY19 budget, Conservation Bond Fund, grants

IV. Secondary Roads Projects

1. Local Bridge Maintenance

Need	Various locations, 19A
Timeline	2019 construction season
Estimated Cost	\$600,000
Funding Source/Plan	\$600,000 local

2. 140th Street – Hwy 1 to Sutliff Road

Need	HMA resurfacing with base widening, 500 AADT, 2.75 mi, 19B
Timeline	2019 construction season
Estimated Cost	\$1,200,000
Funding Source/Plan	\$1,200,000 FM

3. Dingleberry Road bridge over Rapid Creek

Need	Bridge replacement, 400 AADT, 0.2 mi, 19C
Timeline	2019 construction season
Estimated Cost	\$375,000
Funding Source/Plan	\$75,000 local, \$300,000 Federal funds

4. 120th Street – County Line to West Swisher

Need	Includes Hwy 965 to East Swisher. HMA resurfacing with base widening, 1640/4360 AADT, 6.1 mi, 19D
Timeline	2019 construction season
Estimated Cost	\$3,900,000
Funding Source/Plan	\$1,450,000 Local, \$1,250,000 Fuel Tax, \$1,250,000 FY18 bond

5. Herbert Hoover Hwy Phase 1 of 3 I-80 to Wapsi Ave

Need	Reconstruction, 2520 AADT, 1.0 mi, 19E
Timeline	2019 construction season
Estimated Cost	\$2,500,000
Funding Source/Plan	\$2,500,000 FY19 bond

6. Black Hawk Ave – I-80 to City of Oxford

Need	MRP, Traverse crack repair, 1190 AADT, 1.9 mi, M19-1
Timeline	2019 construction season
Estimated Cost	\$100,000
Funding Source/Plan	\$100,000 Local

7. Sioux Ave – Hwy 6 to Napoleon St

Need	MRP, Double seal coat surface, 280/230 AADT, 2.0 mi, M19-2
Timeline	2019 construction season
Estimated Cost	\$150,000
Funding Source/Plan	\$150,000 Local

8. James Ave – 140th Street to Tranquil Ct

Need	MRP, Grade, macadam stone base, choke surface, 710 AADT, 0.5 mi, M19-3
Timeline	2019 construction season
Estimated Cost	\$100,000
Funding Source/Plan	\$100,000 Local

9. Napoleon Street – Soccer Park to Sioux Ave

Need	MRP, Double seal coat surface, 250 AADT, 1.2 mi, M19-4
Timeline	2019 construction season
Estimated Cost	\$90,000
Funding Source/Plan	\$90,000 Local

Total FY19 Cost Estimate:

Maintenance:	\$2,260,000
Capital:	\$3,000,000
Conservation:	\$4,487,024
<u>Secondary Roads:</u>	<u>\$5,065,000</u>
TOTAL:	\$14,812,024

FY 20

I. Maintenance Projects

1. HHS windows and lights (one floor)

Need	Needs to be addressed due to design and construction deficiencies
Timeline	
Estimated Cost	\$300,000 (\$255,000 windows, \$45,000 lights)
Funding Source/Plan	FY 20 budget
Sustainability	Apply for MidAmerican incentive before purchase

2. HHS Roof Replacement

Need	At the end of its useful life
Timeline	
Estimated Cost	\$650,000
Funding Source/Plan	FY20 Bonding

3. Courthouse Elevator Repair

Need	Repair ongoing issues
Timeline	
Estimated Cost	\$60,000
Funding Source/Plan	FY20 Budget

4. Jail Elevator Repair

Need	Repair ongoing issues
Timeline	
Estimated Cost	\$60,000
Funding Source/Plan	FY20 Budget

5. Courthouse renovations

Need	Replace flooring and jury boxes for ADA compliance
Timeline	
Estimated Cost	\$250,000
Funding Source/Plan	FY 20 budget
Sustainability	Consider using low emitting or recycled materials

6. Security upgrades for various buildings

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 20 budget

7. Green Initiatives

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$30,000
Funding Source/Plan	FY 19 budget
Sustainability	Will check on rebates.

8. Courtroom Addition

Need	Add additional courtroom and judges offices to vacant courthouse area
Timeline	
Estimated Cost	\$500,000
Funding Source/Plan	FY 20 budget
Sustainability	Consider using low emitting or recycled materials

II. Capital Building Projects

1. Poor Farm

Need	Continuation of plan to be developed
Timeline	
Estimated Cost	\$30,000
Funding Source/Plan	Budget FY20

III. Conservation Projects

1. General Building Maintenance

Need	Maintain existing conservation buildings
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 20 budget, Conservation Trust Fund

2. Clear Creek Trail to Kent Park

Need	Complete Clear Creek Trail
Timeline	
Estimated Cost	\$2,500,000
Funding Source/Plan	FY20budget, Conservation Bond Fund, grants

IV. Secondary Roads Projects

1. IWV Road Phase 6 of 6 – Hebl Ave to Hwy 218

Need	Grading, structures, PCC paving, 2580 AADT, 1.5 mi, 20A
Timeline	2020 construction season
Estimated Cost	\$3,700,000
Funding Source/Plan	\$1,385,000 FM, \$930,000 Federal funds, \$1.385,000 Iowa City

2. 540th Street – Hwy 1 to Gable Ave

Need	Reconstruction, 950 AADT, 0.35 mi, 20B
Timeline	2020 construction season
Estimated Cost	\$815,000
Funding Source/Plan	\$815,000 FM

3. Black Hawk Ave Bridge over Old Man's Creek

Need	Bridge replacement, 120 AADT, 0.2 mi, 20C
Timeline	2020 construction season
Estimated Cost	\$1,500,000
Funding Source/Plan	\$300,000 Local, \$1,200,000 Federal Funds

4. Black Hawk Ave Bridge over Clear Creek

Need	Bridge replacement, 240 AADT, 0.2 mi, 20D
Timeline	2020 construction season
Estimated Cost	\$325,000
Funding Source/Plan	\$325,000 Fuel Tax

5. Amana Road – Hwy 965 to Greencastle Ave

Need	Grade, macadam stone base, choke surface, 320/220 AADT, 2.6 mi, 20E
Timeline	2020 construction season
Estimated Cost	\$1,500,000
Funding Source/Plan	\$1,00,000 Fuel Tax, \$500,000 FM

6. Herbert Hoover Hwy Phase 2 of 3 – Wapsi Ave to 1 mile east

Need	Reconstruction, 2520 AADT, 1.0 mi, 20F
Timeline	2020 construction season
Estimated Cost	\$2,500,000
Funding Source/Plan	\$2,500,000 FY20 Bond

Total FY 20 Cost Estimate:

Maintenance:	\$1,900,000
Capital:	\$ 100,000
Conservation	\$2,250,000
<u>Secondary Roads</u>	<u>\$2,800,000</u>
TOTAL:	\$7,050,000

FY 21

I. Secondary Roads

1. 500th Street – Angle Road to Hwy 1

Need	Pavement rehabilitation, 1630 AADT, 1.3 mi, 21A
Timeline	2021 construction season
Estimated Cost	\$1,000,000
Funding Source/Plan	\$1,000,000 Local

2. Rohret Road Bridge over Mooney Creek

Need	Bridge replacement, 100 AADT, 0.2 mi, 21B
Timeline	2021 construction season
Estimated Cost	\$360,000
Funding Source/Plan	\$360,000 FM

3. Local Bridge Maintenance

Need	Various location bridge maintenance, 21C
Timeline	2021 construction season
Estimated Cost	\$1,000,000
Funding Source/Plan	\$500,000 Local, \$500,000 Fuel Tax

4. Herbert Hoover Hwy Phase 3 of 3 – Wapsi Ave to Johnson Cedar Road

Need	Reconstruction, 2520 AADT, 2.0 mi, 21D
Timeline	2021 construction season
Estimated Cost	\$5,000,000
Funding Source/Plan	\$2,500,000 FY21 Bond, \$1,140,000 FM, \$1,360,000 Federal

Future projects:

1. Planning, Development, and Sustainability Space

Need	Larger office space for PDS
Timeline	
Estimated Cost	\$1,000,000
Funding Source/Plan	FY Budget

2. HHS 3rd Floor ½ Buildout

Need	Finish build of HHS 3 rd Floor for department expansion
Timeline	
Estimated Cost	\$1,000,000
Funding Source/Plan	FY Budget

3. HHS Roof

Need	Replace HHS roof
Timeline	
Estimated Cost	\$1,000,000
Funding Source/Plan	FY Budget

4. Kent Park Projects

Need	Various projects at Kent Park incl ADA bathrooms, beach area changing facility, campground roads and shower house, entry road, etc
Timeline	
Estimated Cost	\$6,130,000
Funding Source/Plan	FY Budget/bonding

PART IV – PAST PROJECT

FY 14

Maintenance Projects

Courthouse Boilers \$60,000 -- Installed
Administration, HHS, Courthouse Security Cameras and Panic Buttons --Installed
Administration Fire Alarm -- Installed
Administration HVAC \$450,000 – Divided into phases. Phase I in process in FY 15
Courthouse Retaining Wall and Sidewalk and driveway \$210,000 – on hold

Capital Building Projects

Secondary Roads North Shed -- Completed
Secondary Roads/Fleet Management Maintenance Building \$4,000,000 – In process in FY 15
Poor Farm \$45,000 – various projects

FY 15

Maintenance Projects

Jail:

- Jail Control and Doors \$1,200,000
- Jail flooring, painting and upgrading while inmates are removed \$38,000
- Jail Plumbing \$250,000

Courthouse:

- Garage tuck-pointing - \$32,000

- Repair of Courthouse steps and resolution of drainage issues- \$210,000

Other:

- HHS Generator - \$100,000
- Expansion of Storage at various location - \$25,000
- Security upgrades \$25,000

Capital Building Projects

Courthouse/Jail Space Needs

Poor Farm \$20,000

Removal of houses across from the jail \$70,000

Ambulance/ME Building \$400,000 saved

HHS parking ramp crack seal \$12,000

FY 16

Maintenance Projects

Administration roof \$400,000

Jail carpet \$38,000

Administration HVAC/Phase II \$800,000

SEATS garage heating \$70,000

Capital Building Projects

Ambulance/ Medical Examiner building \$3,000,000

Poor farm \$89,500

Courthouse security entrance \$300,000

Temporary housing for Ambulance during construction

Buy and demolish property for Ambulance building \$350,000

Conservation Projects

General building maintenance \$30,000

Hoover Trail \$606,000

Wetland mitigation, Sutliff \$170,000

Mehaffey Bridge trail \$100,000

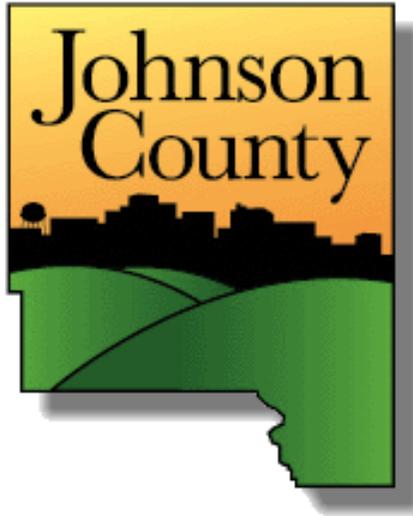
Acquisition of land along Iowa River \$1,891,847

Sutliff Bridge access \$90,000

Acquisition of land for trails \$92,000

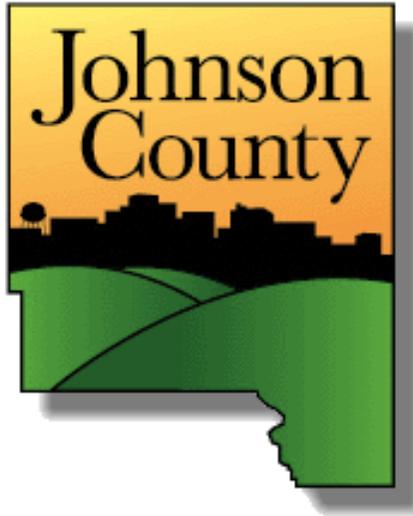
Kent Park \$39,000

Kent Park lake restoration \$681,000



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NON-MAJOR GOVERNMENTAL FUNDS



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LAW ENFORCEMENT PROCEEDS FUND NARRATIVE

Both the State and Federal law contain provisions that allow law enforcement agencies to seize property for forfeiture if that property is illegal to possess, is determined to be proceeds from illegal conduct giving rise to forfeiture or is property that was used, or intended to be used to facilitate conduct, giving rise to forfeiture (Iowa Code, Chapter 809). If property is seized, the prosecuting attorney must make a determination of whether the property can be forfeited.

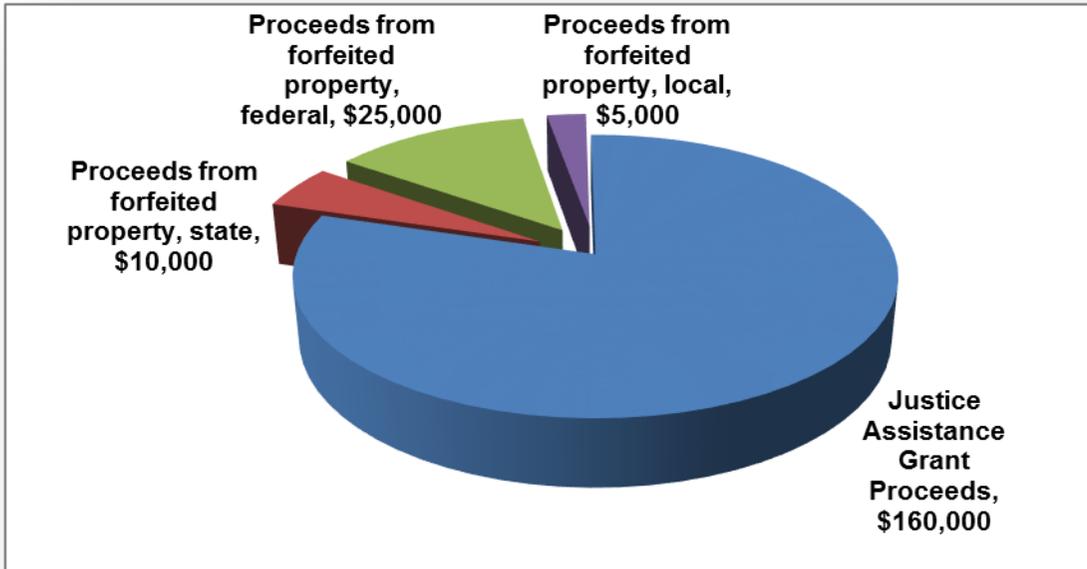
When the forfeiture proceedings are completed, a portion of the funds go to either the State of Iowa or to the United States, depending on the jurisdiction of the forfeiture. The remaining funds are distributed to local law enforcement entities including the Johnson County Sheriff's Office and the Johnson County Attorney's Office. The percentage of funds distributed to each entity is predetermined by a 28E agreement between the Johnson County Sheriff's and Attorney's Offices and the other law enforcement agencies.

In addition to forfeiture funds, the Law Enforcement Proceeds fund occasionally receives revenue from the federal government in the form of grants. The grant funds are typically used to purchase drug and gang awareness literature and law enforcement equipment. In FY18 there is revenue of \$160,000 budgeted from a Justice Assistance Grant (JAG) and \$40,000 from forfeiture proceeds.

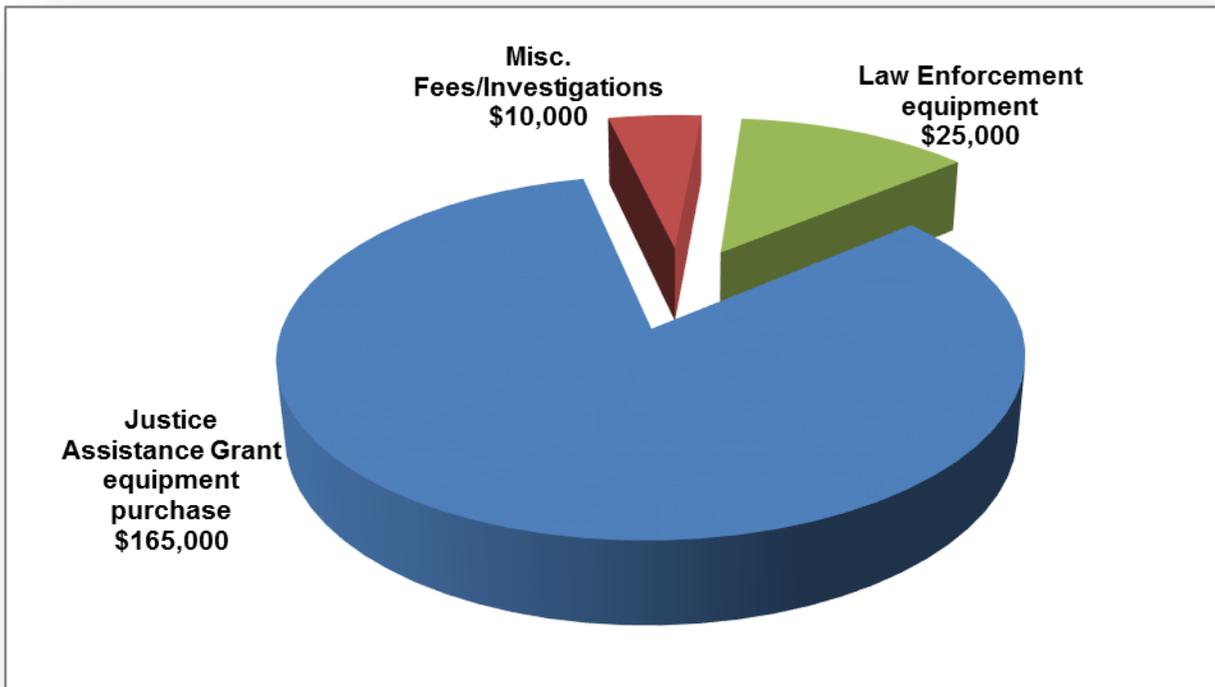
LAW ENFORCEMENT PROCEEDS FUND CASH STATEMENT

Revenues	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted
Property and other County taxes					
Intergovernmental	36,261	48,200	195,000	195,000	195,000
Charges for service	-	-	-	-	-
Use of money and property	86	110	-	-	-
Miscellaneous	-	-	5,000	5,000	5,000
Total revenues	36,347	48,310	200,000	200,000	200,000
Expenditures					
Operating					
Public safety and legal services	28,117	7,162	200,000	200,000	200,000
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	28,117	7,162	200,000	200,000	200,000
Excess (deficiency) of revenues over (under) expenditures	8,230	41,148	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	8,230	41,148	-	-	-
FUND BALANCES - Beginning of year	28,829	37,059	37,059	78,207	78,207
FUND BALANCES - End of year	\$ 37,059	\$ 78,207	\$ 37,059	\$ 78,207	\$ 78,207

LAW ENFORCEMENT PROCEEDS FY18 BUDGETED REVENUE



LAW ENFORCEMENT PROCEEDS FY18 BUDGETED EXPENDITURES



PROSECUTOR FORFEITURE PROCEEDS FUND NARRATIVE

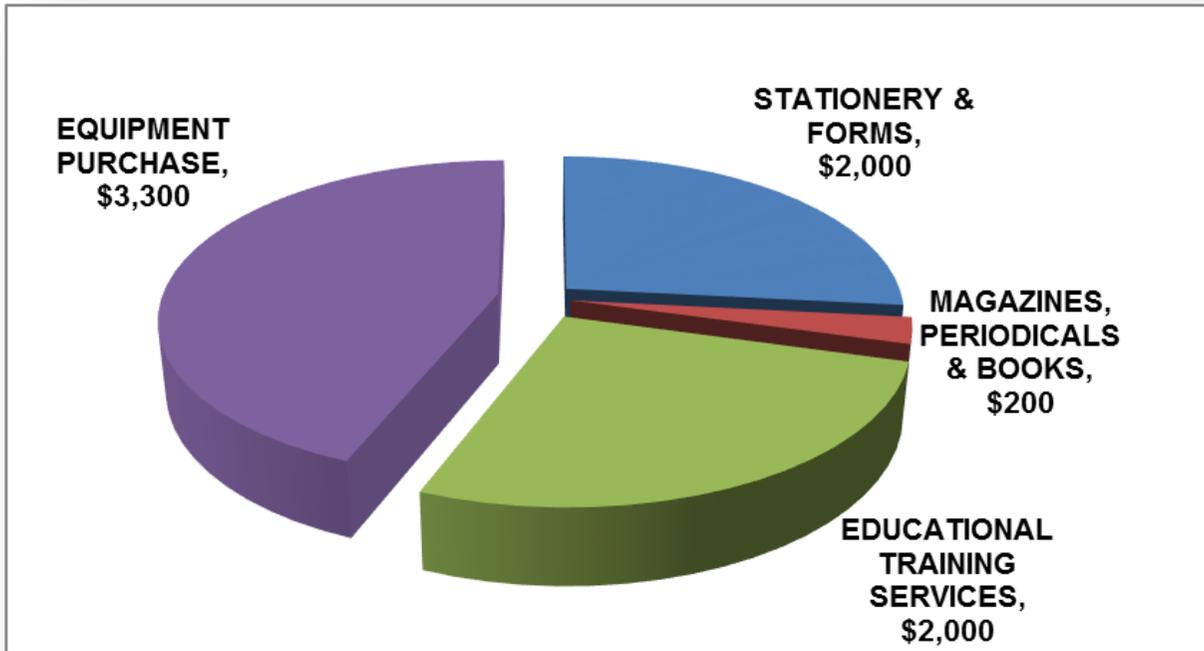
Both the State and Federal law contain provisions that allow law enforcement agencies to seize property for forfeiture if that property is illegal to possess, is determined to be proceeds from illegal conduct giving rise to forfeiture or is property that was used, or intended to be used to facilitate conduct, giving rise to forfeiture (Iowa Code, Chapter 809). If property is seized, the prosecuting attorney must make a determination of whether the property can be forfeited.

When the forfeiture proceedings are completed, a portion of the funds go to either the State of Iowa or to the United States, depending on the jurisdiction of the forfeiture. The remaining funds are distributed to local law enforcement entities including the Johnson County Sheriff's Office and the Johnson County Attorney's Office. The percentage of funds distributed to each entity is predetermined by a 28E agreement between the Johnson County Attorney's Office and the other law enforcement agencies.

PROSECUTOR FORFEITURE PROCEEDS FUND CASH STATEMENT

	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	9,893	12,117	1,200	1,200	4,200
Total revenues	9,893	12,117	1,200	1,200	4,200
Expenditures					
Operating					
Public safety and legal services	2,430	7,125	7,500	7,500	7,500
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	2,430	7,125	7,500	7,500	7,500
Excess (deficiency) of revenues over (under) expenditures	7,463	4,992	(6,300)	(6,300)	(3,300)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	7,463	4,992	(6,300)	(6,300)	(3,300)
FUND BALANCES - Beginning of year	33,384	40,847	37,547	45,839	39,539
FUND BALANCES - End of year	\$ 40,847	\$ 45,839	\$ 31,247	\$ 39,539	\$ 36,239

PROSECUTOR FORFEITURE PROCEEDS FY18 BUDGETED EXPENDITURES



SPECIAL RESOURCE ENHANCEMENT FUND NARRATIVE

The County's Special Resource Enhancement Fund was established for a State of Iowa program called Resource Enhancement and Protection (REAP).

The REAP program was established by the Iowa Legislature and the Governor in 1989. REAP is funded from the state's Environment First Fund (Iowa gaming receipts) and from the sale of the state's natural resource license plates. The program is authorized to receive \$20 million per year until 2021, but the State legislature sets the amount of REAP funding every budget year. In FY17, REAP was appropriated \$16 million. With the addition of license plate and interest income, its total budget is about \$16.5 million.

REAP funds go into eight different programs based upon a percentage that is specified in the law. The following four state agencies administer REAP programs that benefit counties, cities, non-profits and state programs:

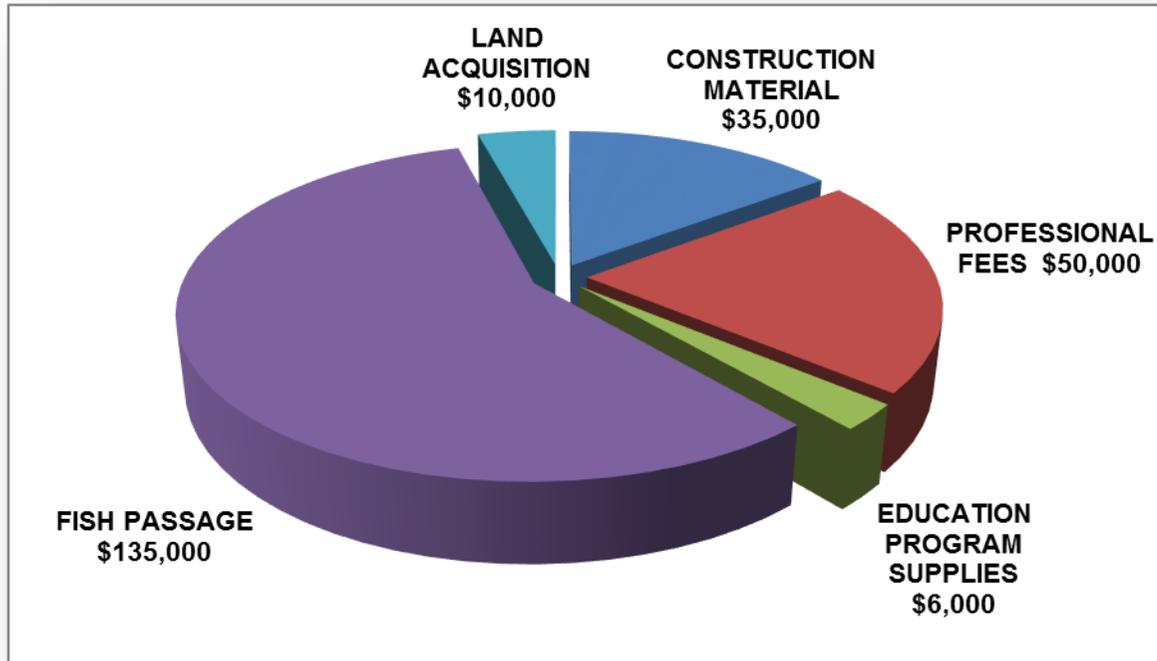
1. Department of Natural Resources
2. Department of Agriculture and Land Stewardship, Division of Soil Conservation
3. Department of Cultural Affairs, State Historical Society
4. Department of Transportation

The annual REAP allocation that is available to County Conservation Boards is 20% of the total amount, which is administered by the IDNR. This 20% is divided into three categories: a competitive grant program, an equal per-county distribution, and per capita (county population) distribution. The County Conservation Board may use the funds for projects such as education related programs, facility construction and maintenance, restoration of natural resources, trails, project planning and essentially any project or program that is natural resource based, including land acquisition and water quality projects. The funding available to counties cannot be used for athletic type developments such as playgrounds and ball fields.

SPECIAL RESOURCES ENHANCEMENT FUND CASH STATEMENT

	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted
Revenues					
Property and other County taxes					
Intergovernmental	50,361	50,446	50,361	50,361	50,361
Charges for service	-	-	-	-	-
Use of money and property	700	737	650	650	650
Miscellaneous	-	-	-	-	-
Total revenues	51,061	51,183	51,011	51,011	51,011
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	44,258	20,854	76,600	136,600	236,000
Total expenditures	44,258	20,854	76,600	136,600	236,000
Excess (deficiency) of revenues over (under) expenditures	6,803	30,329	(25,589)	(85,589)	(184,989)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	6,803	30,329	(25,589)	(85,589)	(184,989)
FUND BALANCES - Beginning of year	333,877	340,680	331,541	371,009	285,420
FUND BALANCES - End of year	\$ 340,680	\$ 371,009	\$ 305,952	\$ 285,420	\$ 100,431

SPECIAL RESOURCE ENHANCEMENT FY18 BUDGETED EXPENDITURES



ROAD CONSTRUCTION ESCROW FUND NARRATIVE

Established July 30, 1992, the Road Construction Escrow fund was set up for the Secondary Roads Department to collect escrow monies from developers and private individuals for contracted road work to be performed by the Secondary Roads department on private property. When the projects are completed, the escrow funds are released to the Secondary Roads department and deposited into their fund's earned revenue accounts.

ROAD CONSTRUCTION ESCROW FUND CASH STATEMENT

	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	12,500	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	12,500	-	-	-	-
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	12,500	-	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	(42,285)	-	-	-	-
Total other financing sources (uses)	(42,285)	-	-	-	-
Net Change in Fund Balances	(29,785)	-	-	-	-
FUND BALANCES - Beginning of year	35,445	5,660	5,660	5,660	5,660
FUND BALANCES - End of year	\$ 5,660	\$ 5,660	\$ 5,660	\$ 5,660	\$ 5,660

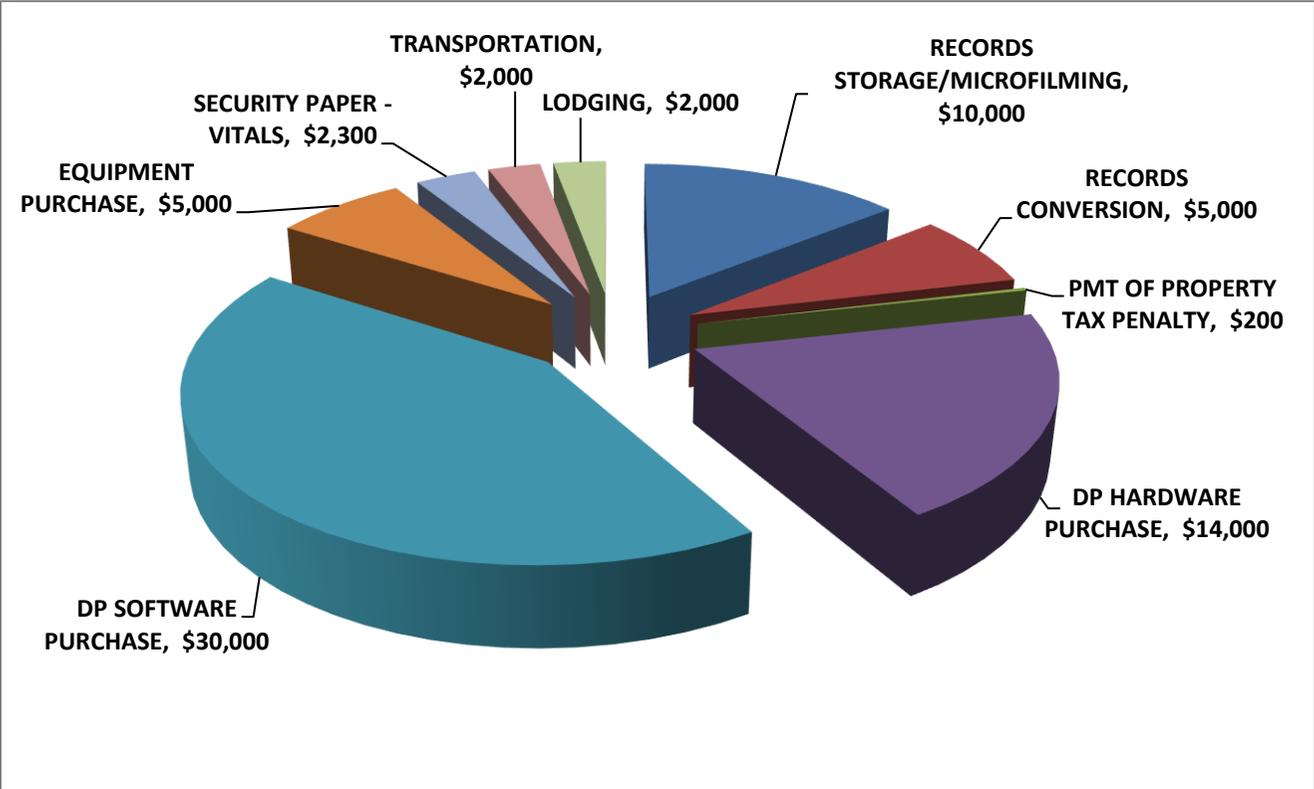
RECORDER'S RECORD MANAGEMENT FUND NARRATIVE

The Recorder's Record Management Fund is a statutory fund generated by the assessment of a \$1.00 fee per recorded document. The fund is to be used for upgrading technology in the Recorder's office, as well as preserving older document series in the Recorder's custody. The fund carries over from year to year, allowing a Recorder to build up a reserve to pay for substantial technology initiatives. The department budgets for the expenditures of these monies in the regular budgeting cycles of the County. The governing section of Iowa Code is 331.604 Recording and Filing Fees.

RECORDER'S RECORD MANAGEMENT FUND CASH STATEMENT

	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	27,304	28,668	29,000	29,000	31,000
Use of money and property	181	217	220	220	180
Miscellaneous	-	-	-	-	-
Total revenues	27,485	28,885	29,220	29,220	31,180
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	11,491	9,204	45,200	45,200	70,500
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	11,491	9,204	45,200	45,200	70,500
Excess (deficiency) of revenues over (under) expenditures	15,994	19,681	(15,980)	(15,980)	(39,320)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	15,994	19,681	(15,980)	(15,980)	(39,320)
FUND BALANCES - Beginning of year	77,422	93,416	78,216	113,097	97,117
FUND BALANCES - End of year	\$ 93,416	\$ 113,097	\$ 62,236	\$ 97,117	\$ 57,797

RECORDER'S RECORD MANAGEMENT FY18 BUDGETED EXPENDITURES



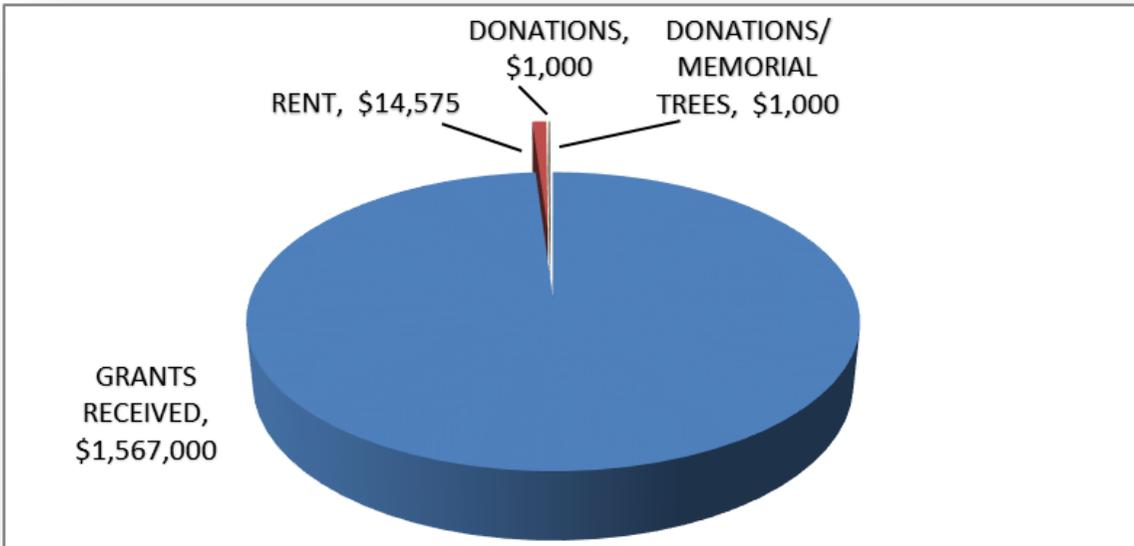
CONSERVATION TRUST FUND NARRATIVE

The Code of Iowa Section 350.6 authorizes the Board of Supervisors to establish a Trust Account to receive all revenues generated by the Conservation Board. This includes all revenues from a variety of sources, including donations, bequests, camping and shelter reservation receipts, firewood sales, permits, grant income, boat license fees and interest on balance in accounts. The Supervisors may also credit funds directly to the Conservation Trust Account. The fund is used primarily for capital improvement projects, county conservation land acquisition and for conservation related purposes as specified by trusts, bequests and granting sources of those funds.

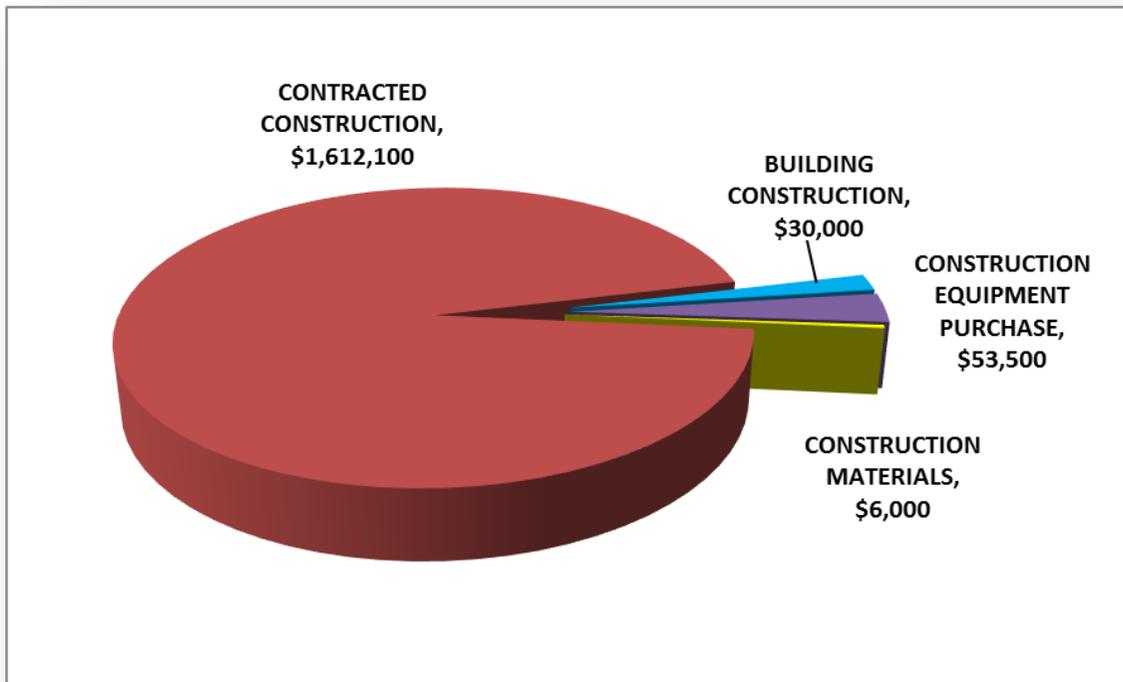
CONSERVATION TRUST FUND CASH STATEMENT

	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	380,400	930,304	679,699	679,699	1,567,000
Charges for service	-	-	-	-	-
Use of money and property	8,499	20,327	28,015	28,015	14,575
Miscellaneous	27,259	14,535	2,000	2,000	2,000
Total revenues	416,158	965,166	709,714	709,714	1,583,575
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	644,328	1,060,950	1,194,355	2,993,747	1,701,600
Total expenditures	644,328	1,060,950	1,194,355	2,993,747	1,701,600
Excess (deficiency) of revenues over (under) expenditures	(228,170)	(95,784)	(484,641)	(2,284,033)	(118,025)
Other financing sources (uses):					
Transfers in	116,184	111,459	135,000	2,613,688	137,003
Transfers out	-	-	-	(562,500)	-
Total other financing sources (uses)	116,184	111,459	135,000	2,051,188	137,003
Net Change in Fund Balances	(111,986)	15,675	(349,641)	(232,845)	18,978
FUND BALANCES - Beginning of year	360,832	248,846	376,419	264,521	31,676
FUND BALANCES - End of year	\$ 248,846	\$ 264,521	\$ 26,778	\$ 31,676	\$ 50,654

CONSERVATION TRUST FUND FY18 BUDGETED REVENUE



CONSERVATION TRUST FUND FY18 BUDGETED EXPENDITURES



ENERGY REINVESTMENT FUND NARRATIVE

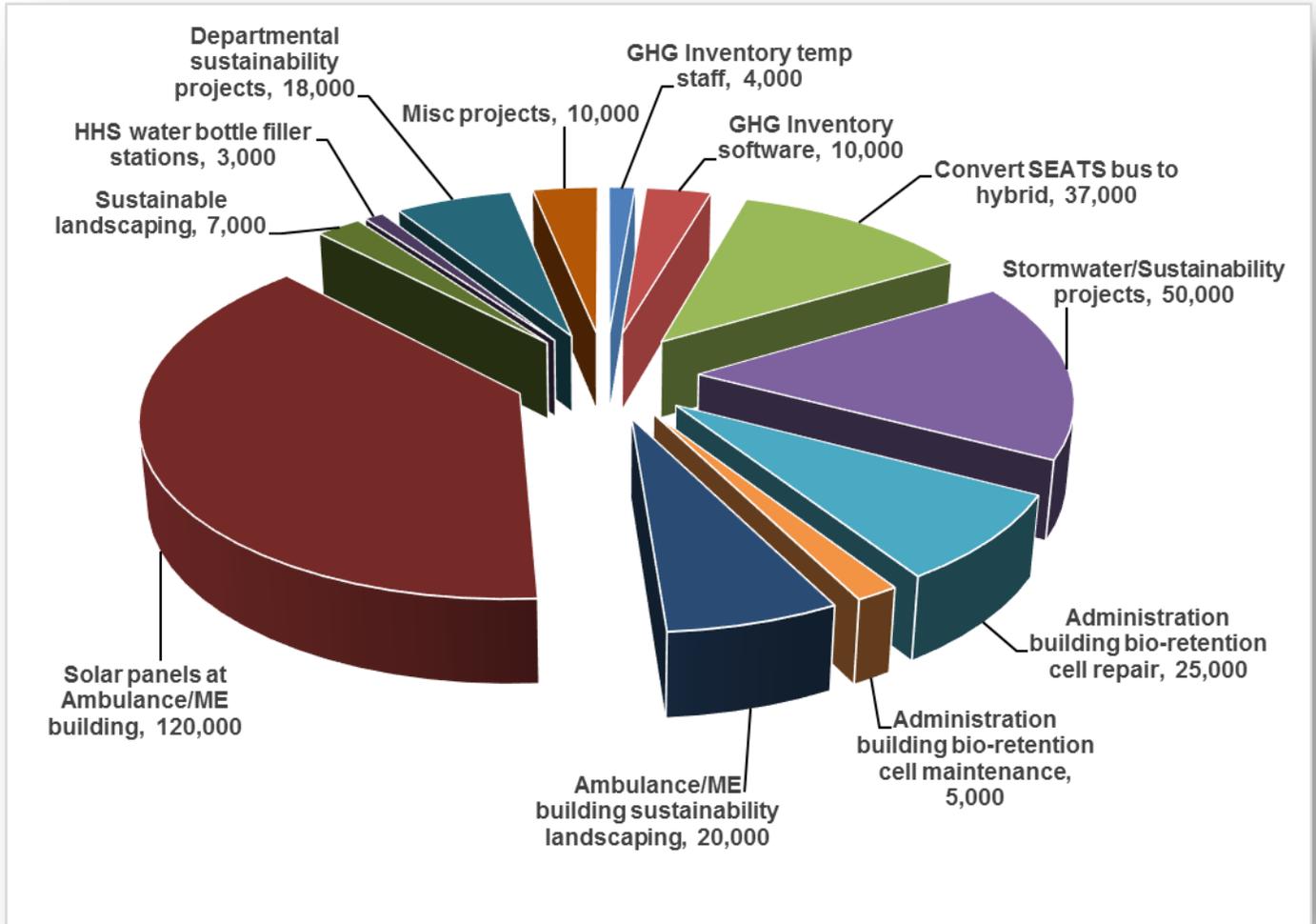
The fund, established in FY2015, is based on the idea that use of more efficient and/or cleaner energy leads to reduced energy costs, and these savings can then be invested into subsequent projects. While energy-related projects often involve building constructions or retrofits, this fund can also be used for energy-related major equipment purchases or modification of major programs to change procedures used by employees. The purposes of the fund includes the following:

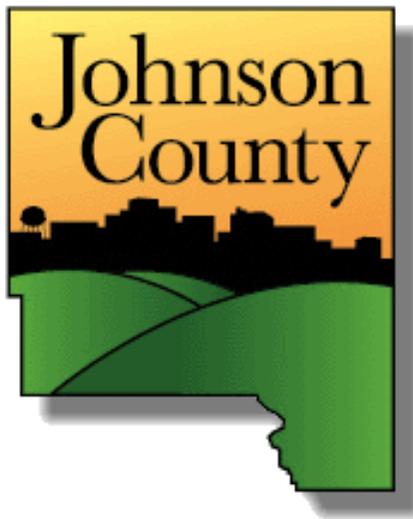
- To help the County meet its overall goal to reduce energy use by 2% within five years
- To have a reusable source of funding dedicated to covering the incremental and initial cost increase of adding energy-efficient/renewable energy components to a project; and in certain circumstances to cover the entire project cost
- To use, and promote the use of, less energy from traditional non-renewable utility sources
- To use, and promote the use of cleaner, i.e. renewable and sustainable, energy sources
- To reduce energy costs and operational expenses
- To set an example for the community

ENERGY REINVESTMENT FUND CASH STATEMENT

	FY15 Actual	FY16 Actual	FY17 Original	FY17 Amended	FY18 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	34,249	28,989	125,000	302,000	88,000
Total revenues	34,249	28,989	125,000	302,000	88,000
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	42,924	12,139	50,000	200,000	309,000
Total expenditures	42,924	12,139	50,000	200,000	309,000
Excess (deficiency) of revenues over (under) expenditures	(8,675)	16,850	75,000	102,000	(221,000)
Other financing sources (uses):					
Transfers in	50,000	25,000	25,000	25,000	25,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	50,000	25,000	25,000	25,000	25,000
Net Change in Fund Balances	41,325	41,850	100,000	127,000	(196,000)
FUND BALANCES - Beginning of year	-	41,325	44,515	83,175	365,169
FUND BALANCES - End of year	\$ 41,325	\$ 83,175	\$ 144,515	\$ 210,175	\$ 169,169

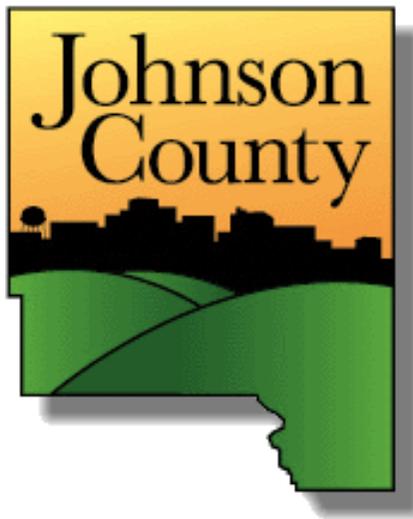
ENERGY REINVESTMENT FUND FY18 BUDGETED EXPENDITURES





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COUNTY DEPARTMENT & ELECTED OFFICE INFORMATION



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Ambulance Department

Department Description:

Johnson County Ambulance Service (JCAS) is owned and operated by the County of Johnson, Iowa. Since its establishment in 1966, the service has been the exclusive provider of emergency ambulance response, pre-hospital emergency care and transportation in Johnson County.

With a fleet of eight ambulances, the department provides its services to over 142,000 county residents and covers a response area of close to 620 square miles. Two ambulances are staffed 24 hours a day out of its Iowa City base, one ambulance is staffed 24 hours a day in Coralville, a fourth ambulance is on duty 120 hours a week in north Iowa City, and a fifth truck is staffed for 56 hours at the west Iowa City location. The remaining three trucks are used as backup or for special events.

In addition to providing emergency ambulance services, the JCAS also provides non-emergency services. For over 20 years the service has worked with the University of Iowa Athletic Department providing event coverage at football, basketball, wrestling, and other athletic events.

Further service is provided to patients and their families by the business office. The office processes Medicare, Medicaid and other commercial insurance claims. Staff is available to answer billing questions and assist patients and their families in settling their insurance claims.

Along with JCAS, the Emergency Medical Services (EMS) system in Johnson County is comprised of a combination of volunteer and paid professional first responder agencies located throughout the county, 911 dispatch centers, and hospital emergency departments. This provides for a tiered response to calls for service. The service is an active supporter of these agencies, providing a liaison to each to assist with training and other logistical issues. The service also provides support by responding to and standing by at fire, hazardous materials, and high-risk law enforcement scenes. The service is active in providing public education regarding EMS. Along with the Johnson County EMS Association and Johnson County Safe Kids, the service participates in an annual EMS Awareness Fair. Staff also meets with a variety of groups and organizations throughout the year providing information about the EMS system, safety and injury prevention.

Unit Goals:

- Goal:** Hire an education/training supervisor
Measurable outcome: Add 1 FTE of staffing
- Goal:** Add staff to respond to an increased demand for service. Staff a fifth truck at peak times and expand our West dispatch truck hours
Measurable outcome: Add 3.6 FTE of staffing
- Goal:** Provide Ballistic protective vests to the ambulances
Measurable outcome: Make 16 vests available for all vehicles and staff

Accomplishments in FY17:

- Added 1.0 FTE Paramedic to staff a fourth ambulance for 20 hours per week
- New Ambulance/ME Building completed
- Service calls increased by 10%

Budget Highlights for FY18:

- Increased FY18 revenue budget by \$66,415 or 2.3% over FY17 budget, this is largely due to an increase in service call fees and Medicare service call fees
- Increased departmental expenditures by \$495,767 or 13.0% over FY17 budget mainly due to added personnel and an expected increase in wages and benefits
- Added 1.0 FTE Supervisor to staffing
- Added 3.2 FTE Paramedic to staffing
- Budgeted \$205,000 for a new ambulance purchase

Ambulance Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,272,348	1,283,610	1,310,694	1,316,239	5,545	0.4%
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,506,128	1,442,274	1,605,470	1,666,340	60,870	3.8%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	63		-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	2,778,539	2,725,884	2,916,164	2,982,579	66,415	2.3%
Expenses:						
Personnel	3,057,198	3,272,763	3,551,174	4,060,555	509,381	14.3%
Operating	326,719	367,547	275,799	262,185	(13,614)	-4.9%
Capital /Technology	199,405	89,338	258,008	272,729	14,721	5.7%
Total	3,583,322	3,729,648	4,084,981	4,595,469	510,488	12.5%

Ambulance & Medical Examiner Building (Completed July 2017)





County Attorney's Office

Office Description:

The County Attorney is the County's duly elected legal counsel and represents the interests of Johnson County and the State of Iowa according to the Iowa Code. Some of the County Attorney's duties are: to prosecute state criminal cases, provide assistance to victims of crime, advise Johnson County departments and officers in legal matters, prosecute juvenile delinquencies, bring Child in Need of Assistance cases, represent applicants in involuntary commitments, coordinate collection of past due fines and victim restitution, and assist with forfeiture of property connected to criminal activity as prescribed by law.

Unit Goals:

1. **Goal:** Increase collections of restitution and court costs.
Measurable outcome: Increasing actual yearly collections.
2. **Goal:** Convert existing paper case files to electronic format.
Measurable outcome: Decrease use of paper and move to a paperless system.
3. **Goal:** Renovate courtrooms and expand courtroom technology and training for use of technology.
Measurable outcome: Renovate one courtroom, increase technology use and related training expenses.

Accomplishments in FY17:

- Implemented Pilot Project for Domestic Abuse Risk Assessments in Iowa by training all Johnson County law enforcement officers to use the Ontario Domestic Abuse Risk Assessment (ODARA), a validated risk assessment tool, to predict the likelihood of recidivism of those charged with domestic violence. We trained Judges and Magistrates how to use the ODARA score when determining bond and other conditions of release.
- Established a Driving While Barred Diversion Program to assist drivers in paying past due fines and obtaining a valid driver's license; this enables participants to legally drive to work, maintain employment and continue to pay down past due fines.
- Worked with the court to implement the new Case Management Conferences for criminal cases to expedite processing of criminal cases. As the court schedules continue to expand with increasing

matters and hearings being scheduled, the Case Management Conferences are intended to reduce the number of trial continuances that further congest already busy court dockets.

Budget Highlights for FY18:

- Increased FY18 revenues by \$62,500 or 14.8% over FY17 mainly due to an expected increase in delinquent collections
- Increased overall departmental expenditures by \$260,185 or 8.3% over FY17 budget mainly due to additional staff members and expected increases in wages and benefits
- Added one FTE Assistant County Attorney, Civil

County Attorney Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	356,095	357,328	417,214	482,214	65,000	15.6%
Licenses & Permits	-	-	-	-	-	
Charges for Services	5,216	4,035	5,000	2,500	(2,500)	-50.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	2,139	-	-	-	
Other Financing Sources	11,142		-	-	-	
Total	372,453	363,502	422,214	484,714	62,500	14.8%
Expenses:						
Personnel	2,609,731	2,696,270	2,938,268	3,195,723	257,455	8.8%
Operating	212,403	194,894	200,499	203,229	2,730	1.4%
Capital/Technology	87,966	58,192	72,715	72,715	-	0.0%
Total	2,910,100	2,949,356	3,211,482	3,471,667	260,185	8.1%



County Auditor's Office

Office Description:

The Auditor's Office performs a wide range of functions including elections administration, accounting, real estate, and minutes. The office maintains voter registration records and conducts all federal, state, and local elections in the County. The office issues all payroll and accounts payable payments for the County, maintains detailed ledgers for all County funds, and performs other accounting functions. The office maintains GIS parcel data, maintains the records of current property ownership within the County, compiles property tax levies, calculates property taxes and certifies the annual budgets to the State. As clerk to the Board of Supervisors, the office records the minutes of all Board meetings, publishes formal minutes and other official notices, compiles minute books and ordinance books, records bids, and maintains files of all executed contracts and agreements. The office also issues Community IDs to County residents to ensure that all community members can fully participate in the economic and social life of Johnson County.

Unit Goals:

- Goal:** Purchase new voting equipment after the 2016 general election.
Measurable outcome: Obtain new voting equipment for all precincts
- Goal:** Investigate the potential for integrating document management software with our GEMS accounting software with the goal of reducing paper use and improving process workflows.
Measurable outcome: IT will evaluate FileNexus software, which integrates with GEMS and Innoprise, as a potential replacement for the County's document management software, PaperVision.
- Goal:** Locate a suitable permanent space in close proximity to the Auditor's Office for the maintenance, testing, and storage of the nearly \$1 million of temperature and humidity sensitive electronic voting equipment.
Measurable Outcome: Obtain a permanent storage space near the Auditor's Office for the County's voting equipment.

Accomplishments in FY17:

- In the November 2016 General Election, processed a record number of in-person voters using a ballot-on-demand system that increased efficiency and reduced the number of unused ballots, and used a third-party vendor to mail absentee ballots to reduce in-house costs and staffing needs.
- Collaborated with other County departments to implement a next-generation web-based financial accounting and budgeting package, Innoprise Financials.
- Saved approximately \$10,000 in official publication costs for minutes, public hearing notices, and other publications by examining invoices and reconciling with our records to prevent overcharges.

Budget Highlights for FY18:

- Increased FY18 revenues by \$76,712 or 126% more than the FY17 budget. The majority of the increase is for expected election cost reimbursements from local cities & schools
- Decreased budgeted expenditures by \$193,527 or 8.1% less than the FY17 budget. The majority of this decrease is due to lower overall election costs (no general election in FY18)
- Budgeted \$1,120,000 for the replacement of the current voting machines and corresponding software and printers

County Auditor/Elections Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	4,899	91,472	49,278	126,915	77,637	157.5%
Licenses & Permits	9,401	8,044	7,850	7,850	-	0.0%
Charges for Services	2,053	8,949	3,550	2,625	(925)	-26.1%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	225	188	200	200	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	16,578	108,653	60,878	137,590	76,712	126.0%
Expenses:						
Personnel	1,499,838	1,660,945	2,046,023	1,929,961	(116,062)	-5.7%
Operating	235,617	181,667	328,611	251,146	(77,465)	-23.6%
Capital/Technology	71,471	46,315	61,249	1,171,575	1,110,326	1812.8%
Total	1,806,926	1,888,927	2,435,883	3,352,682	916,799	37.6%

Board of Supervisors



Department Description:

The Board of Supervisors is composed of five members, elected at large, with each serving a four-year term. Any vacancy occurring in the Board in the interim between elections is filled by appointment by a committee of the County Auditor, the County Treasurer and the County Recorder, or by Special Election. The Board is the legislative body of the County and is empowered to:

- Make appointments to non-elective county offices and to county boards and commissions
- Fill vacancies in elective county offices occurring in the interim between elections except vacancies occurring in its own membership
- Approve compensation for county employees other than elected officials and, subject to the limitations imposed by the Compensation Board, approve compensation for elected officials
- Allow claims against the County and order payment of those claims
- Enter into contracts in the name of the County for the purchase, sale, or lease of property, including real estate, and for the purchase of services
- Require reports of county officers on subjects connected with the duties of their offices
- Approve budget proposals of county offices and levy property taxes to raise revenues
- Manage all county buildings and grounds
- Supervise construction and maintenance of the secondary roads system
- Establish building & planning zones for unincorporated areas of the County
- Make official canvass of votes cast in the County for elections
- Approve applications for beer, liquor, and cigarette sales permits for establishments outside incorporated areas
- Approve homestead tax credit applications and military service tax credit applications

Unit Goals:

1. **Goal:** Increase safety for board office staff
Measurable outcome: Increase awareness of staff to safety measures

2. **Goal:** Explore other means to utilize technology to maximize efficiency.
Measurable outcome: Identify three ways technology use can create efficiencies.
3. **Goal:** Reduce paper usage.
Measurable outcome: Reduce overall paper usage by 10%.

Accomplishments in FY17:

- Approval of a new, two year, county strategic plan.
- Completion of Phase I of a master plan for the historic county poor farm.
- Completion of a new Ambulance Service and Medical Examiner building.
- Continuation of creation of a fleet system including development of policies and calendars for use of shared vehicles.

Budget Highlights for FY18:

- No change in total budgeted revenues of \$225 compared to FY17
- Increased departmental expenditures by \$42,180 or 5.4% over FY17 mainly due to an increase in the Supervisors’ wages to bring them up to 75% of other elected official wages, and for an anticipated health insurance increase

Board of Supervisors Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	320	420	225	225	-	0.0%
Charges for Services	248		-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	568	420	225	225	-	0.0%
Expenses:						
Personnel	638,812	658,427	731,757	773,936	42,179	5.8%
Operating	26,578	26,077	43,920	43,921	1	0.0%
Capital/Technology	19,624	17,319	18,000	25,200	7,200	40.0%
Total	685,014	701,823	793,677	843,057	49,380	6.2%



Conservation Department

Department Description:

The Johnson County Conservation Department manages natural resources and outdoor recreation areas throughout the County. Several native prairies, river access areas, small community parks, and the 1,082 acre F.W. Kent Park provide a variety of natural resources recreation opportunities and conservation activities.

Unit Goals:

- Goal:** Implement an electronic timesheet program
Measureable Outcome: Monitor administrative time needed for processing time sheets and impact on paper usage
- Goal:** Reduce landfill costs by implementing a carry in/carry out program
Measureable Outcome: Monitor cost of landfill fees for existing parks
- Goal:** Improve staff efficiency by developing a northern operations shop
Measureable Outcome: Project staff time on site working vs. travel time if no shop was established

Accomplishments in FY17:

- Finished the initial phase of the wetland bank with clean-up (removing old construction/demolition debris) of more than 3,000' linear feet of slope and completed the seeding and erosion control.
- Developed the temporary northern shop at Sutliff.
- Made significant progress on Phase 1 of the lake restoration with dredging of 5 catch basins.
- Sold one of the ranger houses no longer needed at Kent Park to Habitat for Humanity (recycled it) and they moved it into Tiffin.
- Burned 320 acres of prairie, which includes preparing an area for seed harvesting this coming fall – will provide more than \$80,000 value in seed.
- Finished development of the wetland bank plan through submission of the draft Municipal Banking Instrument (MBI)

Budget Highlights for FY18:

- Increased FY18 budgeted revenues by \$2,003 or 1.5% over FY17 for increased camping fees
- Increased departmental expenditures by \$192,428 or 9.6% over FY17 primarily from the addition of a new staff member and employee wage and health insurance increases
- Added 1.0 FTE Natural Resources Specialist to staffing
- Purchase two replacement trucks and a skid loader for a total of \$129,000

Conservation Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax					-	
Intergovernmental	6,021	708	-	-	-	
Licenses & Permits					-	
Charges for Services	105,221	121,035	123,437	125,440	2,003	1.6%
Use of Money & Property	-	-	-		-	
Miscellaneous	5,530	5,166	7,563	7,563	-	0.0%
Other Financing Sources	858	5,551	4,000	4,000	-	0.0%
Total	117,630	132,460	135,000	137,003	2,003	1.5%
Expenses:						
Personnel	1,372,616	1,510,098	1,691,633	1,877,463	185,830	11.0%
Operating	339,517	278,327	322,795	329,393	6,598	2.0%
Capital/Technology	-	8,160	9,625	163,894	154,269	1602.8%
Total	1,712,133	1,796,585	2,024,053	2,370,750	346,697	17.1%

Finance Department



[Transparency Portal](#)



[Budget](#)



[Quarterly-Monthly Reports](#)



[TIF/Debt](#)



[Audit Reports](#)



[Financial Policies](#)



[Additional Resources](#)

Department Description:

The Johnson County Finance Department was established in fiscal year 2014. The department utilizes prudent, professionally recognized management practices and Generally Accepted Accounting Principles (GAAP) to project and report on the financial condition of the County.

The Finance Department provides these services to the County:

- Develops the annual operating budget
- Prepares the Comprehensive Annual Financial Report (CAFR)
- Coordinates the financial aspects of the Capital Improvement Plan
- Advises the Board of Supervisors on financial issues
- Analyzes and coordinates the issuance of debt and debt servicing
- Establishes and reviews the County's financial policies
- Facilitates the annual independent financial audit
- Administers risk management functions of the County
- Provides long-range financial planning
- Manages the County's financial transparency portal

Unit Goals:

1. **Goal:** Continue to refine the overall budgeting accuracy of our annual budget process, especially at the departmental levels
Measurable outcome: Reduce/eliminate the amount of the budgetary revenue/expense adjustment annually
2. **Goal:** Continue to use our training/education budget to increase our skillset and reliability of our information and projections
Measurable outcome: More useful and timely information, better estimates and projections, more reliable and prospective budgeting
3. **Goal:** Increase the use the transparency portal as a method of transferring information to our citizens and keeping them engaged with County government
Measurable outcome: More web traffic and engagement/inquiry from the public

Accomplishments in FY17:

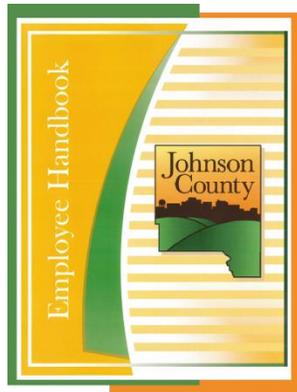
- Received second Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA) and second Certificate of Achievement for Excellence in Financial Reporting from GFOA
- Hired Risk Management Coordinator after recommendation by Safety Committee
- Worked with IT department on implementation of upgraded financial accounting system

Budget Highlights for FY18:

- No revenues are budgeted, which is unchanged from FY17
- Increased departmental expenditures by \$13,980 or 4.5% over FY17, mainly from annual wage and health insurance increases

Finance Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	-	-	-	-	-	
Expenses:						
Personnel	275,201	290,325	302,324	313,484	11,160	3.7%
Operating	4,070	7,390	10,812	13,632	2,820	26.1%
Capital/Technology	1,500	4,500	6,000	6,000	-	0.0%
Total	280,771	302,215	319,136	333,116	13,980	4.4%



Human Resources Department

Department Description:

The Human Resources Department keeps Johnson County in compliance with employment laws, assists employees with employment related issues, and enhances the work environment. Services include:

- Recruiting and Retention
- Orientation and Training
- Compensation and Benefit Administration
- Diversity and Inclusion
- Safety/Worker's Compensation/Risk Management
- Policy Administration
- Employee/Labor Relations
- Counseling for Employees and Managers
- Employee Events and Communications

Unit Goals:

1. **Goal:** Reduce negligent hiring liability
Measurable outcome: No criminal incidents or litigation for placing in harm's way
2. **Goal:** Start a management development program
Measurable outcome: Improved manager employee relations, reduced time spent one-on-one training; number of grievances filed, number of lawsuits and/or EEOC complaints
3. **Goal:** Ensure non-bargaining compensation processes are equitable, flexible, and competitive
Measurable outcome: Recruitment and retention of talent; number of grievances; union petitions; number of lawsuits and/or EEOC complaints; employee morale

Accomplishments in FY17:

- Negotiated six three-year extensions to our collective bargaining agreements
- Implemented county-wide light duty program
- Achieved .64 mod factor and are tied for #1 in the State of Iowa, saving ~\$400,000 in worker's compensation premiums
- Revised and re-formatted Employee Handbook
- HR Assistant achieved a PHR certification

Budget Highlights for FY18:

- Budgeted revenues remain unchanged from FY17
- Increased departmental expenditures by \$23,114 or 4.9% over FY17 due to an expected increase in wages and health insurance costs

Human Resources Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	3,000	3,000	3,000	3,000	-	-
Licenses & Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	3,000	3,000	3,000	3,000	-	-
Expenses:						
Personnel	313,689	320,884	445,218	462,564	17,346	3.9%
Operating	18,041	19,117	26,350	32,118	5,768	21.9%
Capital/Technology	8,657	8,657	12,613	8,567	(4,046)	-32.1%
Total	340,387	348,658	484,181	503,249	19,068	3.9%



Information Technology Department

Department Description:

Johnson County Information Technology (IT) provides computer service and support to all county departments with the goal of enabling increased productivity and better service to the public by:

- Setup and maintenance of web pages for most county departments
- Custom programming and system development
- PC hardware and software specifications, purchase, installation and support
- Network hardware and software specifications, purchase, installation and support
- Geographic Information Systems - Mapping (GIS)
- Training and support on various software packages
- VoIP phone system support

Unit Goals:

1. **Goal:** Continue participating in joint fiber projects or use other agency ducts where feasible.
Measurable outcome: Cost savings for County infrastructure.
2. **Goal:** Implement document imaging software
Measurable outcome: Cost savings in staff time and printing.
3. **Goal:** Partner with County & City Assessor in Ortho-photography.
Measurable outcome: Cost savings due to County not having to purchase Ortho-photography as often.

Accomplishments in FY17:

- Deployed new Finance system
- Deployed new Imaging System
- Deploying new Permitting system

Budget Highlights for FY18:

- Departmental budgeted revenues are down \$8,000 or 14.9% from FY17
- Increased budgeted departmental expenditures by \$43,354 or 3.4% over FY17 due to the expected increase in wages and health insurance costs

Information Technology Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	39,000	39,000	39,000	39,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	160	27	200	200	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	777	380	9,000	1,000	(8,000)	-88.9%
Other Financing Sources	2,980	7,500	5,500	5,500	-	0.0%
Total	42,917	46,907	53,700	45,700	(8,000)	-14.9%
Expenses:						
Personnel	1,088,013	1,102,760	1,258,530	1,301,884	43,354	3.4%
Operating	25,366	10,925	22,255	22,255	-	0.0%
Capital/Technology	710,568	1,072,945	750,776	775,376	24,600	3.3%
Total	1,823,947	2,186,630	2,031,561	2,099,515	67,954	3.3%



Medical Examiner Department

Department Description:

The primary function of the Johnson County Medical Examiner Department (JCME) is to determine a scientifically based cause and manner of death for every death that falls within its jurisdiction. The State of Iowa uses an appointed medical examiner system, the scope and duties of which are defined by the Iowa Administrative Code Chapter 127 and the Iowa Code Section 331.801-805.

The department consists of a medical examiner, deputy medical examiners, a medical examiner administrative director, a medical examiner supervisor, and medical examiner investigators.

The medical examiner is appointed by the Johnson County Board of Supervisors for a two-year term. The medical examiner appoints deputy medical examiners who function as the medical examiner in his absence. Every medical examiner must be a licensed physician; the medical examiner and both deputy medical examiners are board-certified forensic pathologists. The medical examiner and deputy medical examiners are available 24 hours/day.

Medical examiner investigators (MEIs) are hired by the Board of Supervisors; these appointments must also be approved by the Iowa Office of the State Medical Examiner. MEIs conduct death investigations by gathering scene information and evidence, collecting medical records, conducting interviews, collecting specimens, and making preliminary determinations of cause and manner of death. There is a consultative relationship between the MEIs and the medical examiners to determine whether an autopsy will be needed to add information to a particular death investigation. MEIs provide continuous on call coverage.

Unit Goals:

- Goal:** Maintain current staffing levels throughout FY18
Measurable outcome: No increase in the number of JCME staff members
- Goal:** Relocate combined JCME operations into the new facility without interrupting service delivery
Measurable outcome: Receive no complaints related to the quality and timeliness of service delivery
- Goal:** Meet FY17 expenditure and revenue budgeted amounts while experiencing a steady trend of increasing demand for medical examiner services.
Measurable outcome: Meet FY17 expenditure and revenue budget

Accomplishments in FY17:

- Record department activity: 423 deaths were accepted as cases and were investigated and certified, 329 deaths were reviewed and jurisdiction was declined, and 971 cremation permits were issued.
- Electronic case file management was fully implemented which has resulted in a paperless case file, this includes all reports, records, videos and photographs being stored digitally.
- A new Ambulance and Medical Examiner building was constructed at 808 S. Dubuque Street.
- An additional board certified forensic pathologist joined the JCME team as a deputy medical examiner.

Budget Highlights for FY18:

- Decreased budgeted revenues by \$30,184 or 11.1% less than FY17 due to a decline in reimbursement revenue from other counties and fewer cremation permits
- Decreased budgeted expenditures by \$61,862 or 6.0% less than FY17 mainly due to decreases in expected personnel costs

Medical Examiner Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	172,978	201,006	202,784	175,000	(27,784)	-13.7%
Licenses & Permits	59,886	66,272	70,000	67,500	(2,500)	-3.6%
Charges for Services	521	120	200	300	100	50.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	233,385	267,398	272,984	242,800	(30,184)	-11.1%
Expenses:						
Personnel	460,680	525,326	623,363	576,883	(46,480)	-7.5%
Operating	296,523	322,238	406,788	391,406	(15,382)	-3.8%
Capital/Technology	6,882	-	45,962	-	(45,962)	-100.0%
Total	764,085	847,564	1,076,113	968,289	(107,824)	-10.0%



Mental Health & Disability Services (MH/DS) Department

Department Description:

In 2014, the following nine counties came together to form the Mental Health/Disability Services of the East Central Region (ECR): Benton, Bremer, Buchanan, Delaware, Dubuque, Iowa, Johnson, Jones, and Linn. The ECR was formed under Iowa Code Chapter 28E to create a mental health and disability service region in compliance with Iowa Code 331.390. Within this region, the ECR created a regional management plan designed to improve health, hope, and successful outcomes for the adults in our region who have mental health and/or intellectual/developmental disabilities, including those with recurring substance abuse issues, health issues, physical disabilities, brain injuries, and other complex human service needs.

Mental Health and Disability Services (MH/DS) provides funding for needed support and services to individuals with qualifying diagnoses or disabilities in an effort to provide quality of life in the least restrictive environment. MH/DS is the Johnson County department responsible for coordinating the funding for services to people with intellectual disability, mental illness, or developmental disabilities. Applicants complete an ECR application with MH/DS intake personnel for an eligibility determination based on the criteria established in the approved ECR Management Plan.

In accordance with Iowa Administrative Code (IAC) 441-25, the region submitted a management plan for approval by the Iowa Department of Human Services. The management plan consists of three parts: Annual Service and Budget Plan, Annual Report, and Policies and Procedures Manual. The Annual Service and Budget Plan includes the services to be provided and the cost of those services, local access points, designated Targeted Case Management agencies, a plan for ensuring effective crisis prevention and a description of the scope of services, projection of need and cost to meet the need, and service provider reimbursement provisions. The Annual Service and Budget Plan has been approved by the East Central Region's governing board and is subject to approval by the Director of the Iowa Department of Human Services (DHS) each year.

A separate program within MH/DS is the Case Management Program. Johnson County Case Management assists persons with disabilities by managing multiple resources, gaining access to services, securing funding for assessed needs, establishing treatment teams, acting as an advocate, and coordination and monitoring of ongoing services. The Case Management program works with individuals who have been diagnosed with an intellectual disability, brain injury, developmental disability, and/or a mental illness. The majority of individuals are accessing the State Waiver programs and must obtain Medicaid. Individuals complete an application with Johnson County Case Management to determine if they are eligible for services in addition to receiving guidance to resources to become eligible.

The Johnson County Case Management program must comply with the Iowa Administrative Code, Chapters 24 & 90. It's accredited every three years by the Department of Human Services Division of Mental Health and Disability Services. A budget is submitted yearly to the Department of Human Services Iowa Medicaid Enterprise. The Johnson County Case Management program is cost settled yearly and is a self-sustaining program. Services are billed to Medicaid and those funds pay for costs of running the program.

Unit Goals:

1. **Goal:** Reduce cubic footage necessary for storage of documents and office supplies. The space is to be allocated to Social Services
Measurable Outcome: Reduction of measurable space to decrease MHDS facility expenditures
2. **Goal:** Reduce the number of clients living in residential care facilities (RCFs) and move to appropriate community based placements
Measurable Outcome: Potential savings of \$1-\$2 million dollars, region-wide
3. **Goal:** Review chosen Managed Care Organizations (MCO) plans to manage Iowa's Medicaid expenditures.
Measurable Outcome: Increase usage of compostable and/or recyclable materials by 75%.

Accomplishments in FY17:

- The Johnson County Case Management program is still effectively serving individuals even in the midst of the MCO's (managed care organizations) taking over Iowa's Medicaid program
- Successful first year of managing the \$21.4 million budget for the nine county East Central Region

Budget Highlights for FY18:

- Increased budgeted revenues by \$1,932,944 or 46.8% over FY17 due to new legislative changes that lifted the long standing property tax cap that was in place for Johnson County
- Decreased departmental expenditure budget by \$3,207 or 0.05% under FY17
- Budgeted payments to the ECR is increasing \$41,825 or 0.8% over FY17 budget level

MH/DS Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	3,063,920	3,038,168	3,041,794	4,825,004	1,783,210	58.6%
Intergovernmental	2,043,454	1,329,823	1,089,888	1,239,622	149,734	13.7%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	14,061	1,977	-	-	-	
Other Financing Sources	1,180	100	-	-	-	
Total	5,122,615	4,370,068	4,131,682	6,064,626	1,932,944	46.8%
Expenses:						
Personnel	796,076	850,585	880,539	891,125	10,586	1.2%
Operating	3,263,290	4,709,517	5,330,392	5,316,599	(13,793)	-0.3%
Capital/Technology	-	-	-	-	-	
Total	4,059,366	5,560,102	6,210,931	6,207,724	(3,207)	-0.1%



Physical Plant Department

Department Description:

The Physical Plant (PP) department is responsible for the care and maintenance of all county properties. The department's goal is to provide the public and county employees with an inviting, clean, and safe place to visit and work.

Unit Goals:

1. **Goal:** Construct ADA walkway to County Courthouse entrance
Measurable outcome: Safety for disabled citizens coming to Courthouse
2. **Goal:** Safety upgrade to Jail elevator
Measurable outcome: Safety for staff and citizens using elevator
3. **Goal:** Safety upgrade to Courthouse elevator.
Measurable outcome: Safety for staff and citizens who use it

Accomplishments in FY17:

- Erected storm shelter and restrooms at the County Farm site
- Completed new secured entrance to the County Courthouse
- Finishing the updating of the security equipment at County Jail
- Installed new HVAC equipment at County Administration Building
- Re-roofed County Administration Building
- Replaced HVAC equipment at County HHS Building.
- Installed new cameras in the Administration, Courthouse and HHS buildings

Budget Highlights for FY18:

- Budgeted revenues are unchanged from FY17
- Increased budgeted departmental expenditures by \$146,493 or 9.9% over FY17 due to the addition of building maintenance and utility expenses for the new Ambulance/ME Building
- Added \$6,400 in the Capital Expenditure fund budget for the replacement of a forklift

Physical Plant Financial Summary Table:

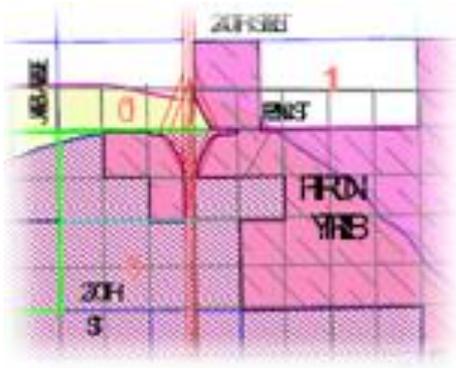
	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	76,481	76,018	78,600	78,600	-	0.0%
Use of Money & Property	9,000	9,033	9,100	9,100	-	0.0%
Miscellaneous	-	23,942	20,000	20,000	-	
Other Financing Sources	-	-	-	-	-	0.0%
Total	85,481	108,993	107,700	107,700	-	0.0%
Expenses:						
Personnel	612,597	676,083	733,171	669,268	(63,903)	-8.7%
Operating	526,945	578,007	744,083	954,479	210,396	28.3%
Capital/Technology	-	42,640	28,550	22,000	(6,550)	-22.9%
Total	1,139,542	1,296,730	1,505,804	1,645,747	139,943	9.3%



New roof on Administration building
(completed July 2016)



New HVAC for Administration building
(completed July 2016)



Planning, Development, and Sustainability (PDS) Department

Department Description:

Johnson County Planning, Development, and Sustainability Department oversees the development of the rural parts of the county and promotes sustainable resources for county operations. The department also handles enforcement of Johnson County's Unified Development Ordinance, which sets out rules for how and where certain buildings can be constructed in the unincorporated areas of the County.

Departmental staff conducts regular site inspections, handles applications for building permits, and assists county residents in making sure their plans meet ordinance requirements. The department also maintains a planning process that reflects the evolving needs of Johnson County.

Unit Goals:

- Goal:** Purchase energy tracking software and hire an intern or consultant to complete a greenhouse gas (GHG) inventory
Measurable outcome: Use the data to write a GHG inventory report and help the Board to establish a reduction goal. Continue to better track GHG emissions from energy usage.
- Goal:** Complete the Comprehensive Plan <http://jocoplan.com/about/>
Measurable outcome: This will be the document that guides several Board of Supervisor decisions
- Goal:** Increase training of staff members
Measurable outcome: Increased training dollars for staff

Accomplishments in FY17:

- Started on-line building permits that will streamline PDS staff processes and provide the public a better customer experience.
- Selected JEO Consulting Group to write the Comp Plan and completed Public Input Sessions.
- Completed a solar array at Administration building of 85.8 kW or 24% of the electricity use and at HHS building of 159.6 kW or 12% of electricity use
- The PDS Building Division received a favorable evaluation from the Insurance Services Office, an independent rating organization serving the property/casualty insurance industry, that will continue to allow residents in the unincorporated areas to receive more favorable home insurance premium rates

Budget Highlights for FY18:

- Decreased departmental revenues by \$20,550 or 5.2% under FY17 to more accurately reflect recent revenue trends
- Decreased departmental expenditures by \$41,955 or 3.8% under FY17 mainly due to a once vacant position being eliminated
- Added \$16,000 to purchase cubicles to re-configure office space
- Added \$10,000 to complete the Comprehensive Plan
- Budgeted \$20,000 in the Capital Expenditure fund for a PDS vehicle purchase

PDS Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	5,500	5,500	5,500	5,500	-	0.0%
Licenses & Permits	317,659	356,377	361,550	341,000	(20,550)	-5.7%
Charges for Services	25,318	25,978	28,360	28,360	-	0.0%
Use of Money & Property	-	-	-	-	-	0.0%
Miscellaneous	865	700	700	700	-	0.0%
Other Financing Sources	-	-	-	-	-	0.0%
Total	349,342	388,555	396,110	375,560	(20,550)	-5.2%
Expenses:						
Personnel	792,515	834,798	992,505	940,348	(52,157)	-5.3%
Operating	41,875	53,151	123,264	133,466	10,202	8.3%
Capital/Technology	322	14,387	5,300	20,966	15,666	295.6%
Total	834,712	902,336	1,121,069	1,094,780	(26,289)	-2.3%



Public Health Department

Department Description:

Johnson County Public Health works to assure a healthy community through community assessment and health planning, policy development and enforcement, health education, access to quality services, preventing epidemics, protecting the environment, and responding to disasters.

Programs of the Public Health Department include: Local Public Health Services; Public Health Preparedness; Employee Wellness; Tobacco Use Prevention; Communicable Disease Follow-Up; HIV Counseling, Testing and Referral, HIV Prevention; Community Health Needs Assessment, Health Improvement Planning; Community Health Promotion; Food Protection; Tan and Tattoo Establishment Inspection; Watershed Protection; Well Testing and Regulation Enforcement; Wastewater Permitting and Regulation Enforcement; Radon Testing; Pool and Spa Inspection; Nuisance Regulation Enforcement; Refugee Immunization Audits, Oral Health Promotion; Women, Infants, and Children (WIC); Maternal and Child Health services; and Child and Adult Immunizations.

Unit Goals:

- Goal:** Protect the health of Johnson County residents by reducing the scope and incidence of communicable diseases through early intervention and rapid resolution of cases
Measurable outcome: At least 90% of communicable disease cases will be closed within 30 days from the time the report is received at JCPH (via the IDSS system)
- Goal:** Increase transparency, community outreach and customer service via implementation of continuous customer satisfaction surveys available on-line and in print for every customer interaction.
Measureable outcomes: Receive and analyze at least 60 customer satisfaction surveys per quarter to provide guidance on customer service Quality Improvement efforts and track progress
- Goal:** Increase efficiency of processing vouchers for grant programs under IowaGrants in order to reduce time to receive payments
Measureable outcomes: Increase to 95% the voucher submissions accepted by IowaGrants without comment

Accomplishments in FY17:

- Community Health Division received additional grant dollars and added a Health Educator Assistant to increase the number of HIV and HCV tests.
- Administration Division staff have been successfully trained on the new financial software Innoprise for accounts payable.
- Environmental Health Division successfully investigated a foodborne illness outbreak, identifying the cause and preventing additional illness in the community & promoted the viewing of on-line food inspection reports through JCPH social media, leading to increased views on the inspection search webpage.
- WIC/MCH Division: MCO billing approved paid claims has increased from 20% to 79% and I-Smile at school participation and sealant applications have increased 45% versus last school year.

Budget Highlights for FY18:

- Decreased budgeted revenues by \$121,831 or 5.4% under FY17 mainly due to a State grant for the preparedness program being discontinued
- Decreased departmental expenditures by \$17,282 or 0.4% under FY17 mainly due to various grant program changes
- Budgeted \$25,000 in the Capital Expenditure fund for the purchase of a replacement vehicle

Public Health Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,825,951	1,889,037	1,961,301	1,815,893	(145,408)	-7.4%
Licenses & Permits	288,086	306,387	265,200	290,200	25,000	9.4%
Charges for Services	4,049	10,140	22,450	15,650	(6,800)	-30.3%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	13,880	21,626	11,325	16,702	5,377	47.5%
Other Financing Sources	-	-	-	-	-	0.0%
Total	2,131,966	2,227,190	2,260,276	2,138,445	(121,831)	-5.4%
Expenses:						
Personnel	2,756,183	2,838,556	3,121,259	3,283,002	161,743	5.2%
Operating	679,929	781,397	955,652	776,627	(179,025)	-18.7%
Capital/Technology	15,200	3,469	26,500	30,000	3,500	13.2%
Total	3,451,312	3,623,422	4,103,411	4,089,629	(13,782)	-0.3%



County Recorder's Office

Department Description:

The Johnson County Recorder's office provides direct service to the county's citizens and serves as a repository for many important public records. Some of these pertain to land transactions, documenting title to property (deeds, mortgages, contracts, etc.). The office also registers and titles recreational vehicles such as boats, snowmobiles, and ATVs/OHVs. Finally, they issue marriage licenses and house the county's birth, death, and marriage records, and provide certified copies of these documents. Such widely varied responsibilities make the Recorder's office an important site for services and document archives.

Unit Goals:

- Goal:** Resurrect working committee to place parcel ID numbers on recorder documents
Measurable outcome: Increased number of parcel ID numbers on documents
- Goal:** Provide public access to County Poor Farm & Asylum records for research
Measurable outcome: Increased number of county farm records accessed
- Goal:** Implement changes to Admin Rules governing vital records
Measurable outcome: Potential for genealogical research to be conducted online; public will be able to use cameras, cell phones, and laptops to make copies and collect data

Accomplishments in FY17:

- Assessing first 277 deed books for importation into the online search system at full size, These include some of the original plats for Iowa City, along with notations
- Receiving over 50% of documents in electronic form via Iowa Land Records. This year, Johnson County received a substantial decrease in maintenance fees from Iowa Land Records for increasing our flow of e-documents, our share of ILR fees last year, \$1781.80 – For 2017, \$1,138.48 – a 36% decrease in county costs.
- Using dual monitors to proofread documents – no longer copying pages, saves over 25,000 sheets of paper per year
- Incorporating standing workstations for indexing area, for variety and health

Budget Highlights for FY18:

- Increased budgeted revenues by \$25,885 or 2.6% over FY17 due to an expected increase in documentary stamp revenues
- Increased departmental expenditures by \$42,503 or 6.1% over FY17 due to an expected increase in wages and health insurance costs

County Recorder Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	935,827	1,005,370	979,200	1,005,085	25,885	2.6%
Uses of Money & Property	471	460	450	450	-	0.0%
Miscellaneous	-	-	65	65	-	0.0%
Other Financing Sources	560	-	-	-	-	0.0%
Total	936,858	1,005,830	979,715	1,005,600	25,885	2.6%
Expenses:						
Personnel	598,987	627,796	660,657	703,160	42,503	6.4%
Operating	22,421	28,161	35,615	35,615	-	0.0%
Capital/Technology	28,938	28,597	27,348	26,712	(636)	-2.3%
Total	650,346	684,554	723,620	765,487	41,867	5.8%



SEATS Paratransit / Fleet Department

Department Description:

Johnson County SEATS is open to the general public throughout Johnson County, but riders located within $\frac{3}{4}$ miles of a fixed route must be eligible to ride the paratransit service. Johnson County SEATS mission is to promote independent living by providing a transportation service for people throughout Johnson County.

Johnson County Fleet's goal is to provide the most efficient and effective management, operation, and maintenance of all Johnson County vehicles and equipment.

Unit Goals:

- Goal:** Keep customer negative comments at a low level
Measurable outcome: Keep negative customer comments below 1% of trips provided
- Goal:** Improve usage of Johnson County shared vehicle pool and increase the number of miles where carbon emissions are reduced
Measurable outcome: Reduced individual staff mileage payout and increased emission free miles
- Goal:** Improve service to growing towns in Johnson County
Measurable outcome: Increase the number of rural trips

Accomplishments in FY17:

- SEATS on time performance monthly is consistently over 97% when the industry's expectations are around 94%
- The first paratransit operations in the State of Iowa to be operating a hybrid para-transit vehicle that works off stored hydraulic force from braking. Estimated to save 15 to 35% on fuel
- Work Management software is now being used daily at Fleet to track work orders
- Provided 159 trips in the first six months for North Liberty route
- Fleet now has a facility with a new in floor vehicle lift and two above ground used vehicle lifts for repair operations.
- Fleet bought a Prius and Volt for the vehicle pool. The Prius it has traveled 8,867 miles at 45.3 miles per gallon, the Volt has traveled 2,267 miles at 56.7 miles per gallon.

Budget Highlights for FY18:

- Increased budgeted revenues by \$94,000 or about 4.7% over FY17 mainly due to a North Liberty contract increase and additional State and Medicaid revenue support
- Increased departmental expenditures by \$283,681 or 9.4% over FY17 mainly due to expected increases in wages and health insurance costs
- Budgeted for the purchase of a new vehicle with additional funding to make it a natural gas fueled vehicle

SEATS/Fleet Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,530,638	1,742,436	1,758,488	1,853,488	95,000	5.4%
Licenses & Permits	-	-	-	-	-	
Charges for Services	22,222	25,543	31,150	30,150	(1,000)	-3.2%
Uses of Money & Property	171	200	160	160	-	0.0%
Miscellaneous	175,008	202,065	227,000	227,000	-	0.0%
Other Financing Sources	-	-	-	-	-	0.0%
Total	1,728,039	1,970,244	2,016,798	2,110,798	94,000	4.7%
Expenses:						
Personnel	2,036,676	2,273,897	2,441,763	2,713,929	272,166	11.1%
Operating	366,217	398,009	592,143	603,658	11,515	1.9%
Capital/Technology	30,224	39,480	103,900	52,674	(51,226)	-49.3%
Total	2,433,117	2,711,386	3,137,806	3,370,261	232,455	7.4%



Secondary Roads Department

Department Description:

The Johnson County Secondary Roads Department is in charge of over 900 miles of paved, gravel, and dirt roads in the county. The department's year-round maintenance includes plowing snow, laying gravel, grading, and mowing road shoulders along with maintaining the many culverts and bridges in the county, and overseeing their replacement when necessary.

The County Engineer is the head of the Secondary Roads Department and issues permits for all new driveways and entrances onto county roads.

The Secondary Roads Department has maintenance shops in various locations around the county, and has its headquarters on Melrose Avenue in Iowa City.

The Integrated Roadside Vegetation Management Program (IRVM) was developed to provide a cost-effective, environmentally safe management alternative to conventional chemical and mechanical management practices. IRVM maintains a safe travel environment on the county right-of-ways, controls noxious weeds and soil erosion, sustains water quality, improves wildlife habitat, and provides the public with aesthetically pleasing roadsides using a variety of management tools rather than rely on just one. The IRVM office is also responsible for upholding the Iowa Weed Law (Chapter 317, code of Iowa) within Johnson County.

Unit Goals:

1. **Goal:** Partner with the Conservation Dept. on wetland mitigation
Measurable outcome: Credit purchase reduction
2. **Goal:** Disposal of Solon Shed and Swisher Shed
Measurable outcome: Reduced building maintenance expenditures
3. **Goal:** Streamline notifications from residents for problems or issues in the County ROW.
Measurable outcome: Minimize staff time and equipment time by having available more accurate information and having a quicker response time.

Accomplishments in FY17:

- Completed Hwy 965 Bridge Deck Replacement
- Completed IWV Road Phase-1B construction
- Enterprise Software Implementation
- Disposal of Operations Shed at Swisher location

Budget Highlights for FY18:

- Increased budgeted revenues by \$469,659 or 7.7% over FY17 due to a reimbursement agreement with City of Ely for a roundabout project and increased transfers in from the General Basic & Rural Basic funds
- Increased departmental expenditures overall by \$1,534,242 or 10.7% over FY17 mainly due to road projects totaling \$1,925,998 for Ely Road and the roundabout, 180th Street, North Liberty Road expansion, and 120th Street and expected increases in wage and benefit costs

Secondary Roads Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	7,233,431	6,147,761	5,935,687	6,405,346	469,659	7.9%
Licenses & Permits	6,500	6,400	6,100	6,100	-	0.0%
Charges for Services	-	-	-	-	-	
Use of Money & Property	839	356	1,000	1,000	-	0.0%
Miscellaneous	68,009	65,023	74,500	74,500	-	0.0%
Other Financing Sources	4,809,484	5,329,246	5,947,266	6,393,567	446,301	7.5%
Total	12,118,263	11,548,786	11,964,553	12,880,513	915,960	7.7%
Expenses:						
Personnel	4,032,108	4,172,808	4,555,229	4,704,673	149,444	3.3%
Operating	4,861,677	4,872,717	5,188,000	5,544,300	356,300	6.9%
Capital/Technology	2,833,926	1,599,030	3,126,000	4,149,498	1,023,498	32.7%
Total	11,727,711	10,644,555	12,869,229	14,398,471	1,529,242	11.9%



County Sheriff's Office

Office Description:

The Sheriff is the county's principal peace officer for the unincorporated areas who is elected every four years. The Sheriff's Office is made up of the following divisions:

Patrol Division: The Sheriff and deputies are the police force for residents of the unincorporated areas of the county, and provide contracted law enforcement for the cities of Hills, Lone Tree, Oxford, Shueyville, Solon, Swisher, and Tiffin. The Sheriff's Office handles all routine and emergency calls for these areas, and regularly patrols all areas of the County. They also provide security at special events in the County.

Jail Division: The Sheriff oversees a jail facility that has the capacity to house 92 inmates.

Records Division: This division maintains all the records for individuals that are booked into the jail, officer's investigative reports, and issues permits to acquire and carry handguns.

Civil Division: The Sheriff is responsible to execute and serve writs and other legal process documents including Sheriff's sales, subpoenas, and garnishments.

Investigative Division: Deputies in this division are responsible for handling more in depth investigations that may require additional specialized training such as burglary, robbery, sexual assault, fraud, murder, and arson.

Reserve Division: This is a division of volunteer deputy sheriffs that assist the full time deputies and the Sheriff in many different ways, including patrol, traffic control, security or any other area that is deemed necessary.

Jail Alternatives: The program is to provide an opportunity for treatment services to individuals with mental health and co-occurring mental health and substance use disorders who have come into contact with the criminal justice system.

Unit Goals:

- Goal:** All deputies to be issued body cameras
Measurable outcome: Provide accountability of actions during interactions with the Sheriff's Office
- Goal:** Work in a renovated jail, providing a safer environment for both staff and inmates.
Measurable outcome: Use cells that have been previously closed due to safety equipment not working.

Accomplishments in FY17:

- Decreased the daily inmate population from calendar year 2015 averaging 109.6 inmates per day to calendar year 2016 averaging 96.1 inmates per day. Mostly attributed to the Jail Alternatives Program.
- In calendar year 2016 the total calls for service were 32,665. That is an Increase of 2939 calls for service from calendar year 2015.
- Johnson County and local law enforcement have trained 24 deputies and officers in Crisis Intervention Training in San Antonio.
- Johnson County leads the first local area law enforcement Crisis Intervention Training (CIT) in March 2017. There will be another CIT held in May of 2017. The goal going forward will be 3 classes per year until all area law enforcement have been CIT trained.

Budget Highlights for FY18:

- Increased budgeted revenues by \$20,071 or 2.0% over FY17 mainly from city law enforcement contract increases
- Increased departmental expenditures by \$101,482 or 0.9% over FY17 due to expected wage and health insurance increases
- Budgeted \$171,770 for replacement vehicles in the Capital Expenditures fund
- Adjusted wages for management ranks for equity increases totaling \$39,141

County Sheriff Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	641,385	647,286	641,029	672,100	31,071	4.8%
Licenses & Permits	-	-	-	-	-	
Charges for Services	304,941	306,944	325,350	318,350	(7,000)	-2.2%
Use of Money & Property	7,869	9,087	10,900	6,900	(4,000)	-36.7%
Miscellaneous	11,414	11,102	11,000	11,000	-	0.0%
Other Financing Sources	-	4,144	-	-	-	
Total	965,609	978,563	988,279	1,008,350	20,071	2.0%
Expenses:						
Personnel	8,405,725	8,669,508	9,538,395	9,781,562	243,167	2.5%
Operating	1,894,609	1,711,464	2,113,620	1,971,935	(141,685)	-6.7%
Capital/Technology	259,553	373,896	271,714	296,470	24,756	9.1%
Total	10,559,887	10,754,868	11,923,729	12,049,967	126,238	1.1%



Social Services Department

Department Description:

Johnson County Social Services works collaboratively to respond to the social services needs of persons living in Johnson County.

The General Assistance Program provides a safety net for those in financial need by providing short-term financial assistance for rent, utilities, and provisions. Burial assistance is also available to eligible applicants.

Johnson County Social Services is committed to enhancing the quality of life for residents. This is accomplished through the development and implementation of innovative programs and through financial support to non-profit social service providers working to improve the health and well-being of County residents across the lifespan. These programs include Social Service Community Block Grants, Juvenile Justice Youth Development Program, Johnson County Decat and Empowerment, Focus on Youth, Community Partnership for Protecting Children, Johnson County Livable Community for Successful Aging in addition to a variety of other programs.

Unit Goals:

- Goal:** Reduce the purchase and cost of supplies
Measurable outcome: Spending on supplies will be reduced by 10%.
- Goal:** Decrease use of personal vehicle for work travel by using an energy efficient County vehicle for travel
Measurable outcome: Use County vehicle at least 50% of the time when it is feasibly and logistically possible. Reduce mileage reimbursements.
- Goal:** Increase Interim Assistance Reimbursement (IAR) success rate.
Measurable outcome: At least 60% of IAR cases will be approved for Social Security.

Accomplishments in FY17:

- Partnered with the Planning, Development & Sustainability Department to implement the Sustainability Grant Program. Awarded funding and technical assistance to five area non-profits to increase energy efficiency and green practices.
- Collaborated with local non-profit organizations to reduce food insecurity through implementation of new hunger initiatives including mobile food pantries, a school-based pantry, farm stands and distribution of portable carts for individuals with mobility barriers.
- Received an Iowa DOT JARC grant for the creation of a new Social Services Mobility Coordinator position. The Mobility Coordinator is dedicated to working with human service organizations, transit systems and individuals to improve access to transportation.
- Thus far in FY17, the department has logged more than 1,000 miles using County fleet vehicles resulting in a savings of more than \$500 in staff mileage reimbursements

Budget Highlights for FY18:

- Decreased budgeted revenues by \$12,264 or 4.7% under FY17 mainly due to lower intergovernmental revenue support
- Decreased departmental expenditures by \$10,453 or 0.7% under FY17 mainly due to an expected reduction in operating expenditures

Social Services Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	261,293	230,509	257,612	216,775	(40,837)	-15.9%
Licenses & Permits	-	-	-	-	-	
Charges for Services	15,065	9,413	38,300	12,000	(26,300)	-68.7%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	5,649	19,122	29,500	84,373	54,873	186.0%
Other Financing Sources	-	-	-	-	-	
Total	282,007	259,044	325,412	313,148	(12,264)	-3.8%
Expenses:						
Personnel	639,838	679,220	723,564	782,358	58,794	8.1%
Operating	553,368	564,907	859,188	789,941	(69,247)	-8.1%
Capital/Technology	-	15,454	-	3,000	3,000	0.0%
Total	1,193,206	1,259,581	1,582,752	1,575,299	(7,453)	-0.5%



Targeted Case Management Department

Department Description:

The Targeted Case Management Department provides service coordination and monitoring of mental health and disability services for persons who are Medicaid eligible. This is a cost-based service reimbursed by Medicaid.

Unit Goals:

1. **Goal:** To maintain or increase the number of clients served
Measurable outcome: Increase in billable units per month
2. **Goal:** To negotiate a reasonable rate with Amerihealth Caritas
Measurable outcome: Sustainable contract rate

Accomplishments in FY17:

- Staff were trained in Trauma Informed Care
- Served an average of 496 individuals per month through the Case Management program and approximately 2767 individuals during the fiscal year through the East Central Region

Budget Highlights for FY18:

- Increased budgeted revenues by \$96,675 or 4.3% over FY17 due to more expected Medicaid reimbursement payments
- Increased departmental expenditures by \$99,092 or 4.4% over FY17 due to expected increases in wages and health insurance costs

Targeted Case Management Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	2,226,021	2,043,248	2,242,665	2,339,340	96,675	4.3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	35	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	2,226,056	2,043,248	2,242,665	2,339,340	96,675	4.3%
Expenses:						
Personnel	2,013,023	2,079,952	2,103,927	2,303,944	200,017	9.5%
Operating	38,559	42,838	146,575	45,650	(100,925)	-68.9%
Capital/Technology	-	-	-	-	-	
Total	2,051,582	2,122,790	2,250,502	2,349,594	99,092	4.4%



County Treasurer's Office

Office Description:

The County Treasurer collects and distributes the property taxes and prepares reports for the State Treasurer, maintains bank accounts for the various county funds and conducts tax sales on property for which the taxes have not been paid. The Treasurer's office is also home to the Motor Vehicle department where you can register your car or other motorized vehicles.

Unit Goals:

1. **Goal:** Increase Revenue
Measurable outcome: Process more Motor Vehicle documents
2. **Goal:** Hold Expenditures Neutral
Measurable outcome: No increase in expenditure total
3. **Goal:** No New Staff Positions
Measurable outcome: No increase in FTE total

Accomplishments in FY17:

- Processed 28,464 motor vehicle titles in 10 months
- Processed 130,455 motor vehicle registrations in 10 months
- Conducted the annual tax sale with 1868 bidders
- Accomplished transactions with 14 FTE employees. (11 Clerk II's, 2 Deputies and the Treasurer).

Budget Highlights for FY18:

- Increased budgeted revenues by \$82,650 or 7.7% over FY17 due to increased motor vehicle registration fee revenues
- Increased departmental expenditures by \$88,392 or 7.0% over FY17 mainly due to an expected increase in wages and health insurance costs

County Treasurer Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,186,608	1,263,562	1,075,420	1,158,120	82,700	7.7%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	1,208	1,919	1,125	1,075	(50)	-4.4%
Other Financing Sources	-	-	-	-	-	
Total	1,187,816	1,265,481	1,076,545	1,159,195	82,650	7.7%
Expenses:						
Personnel	831,186	926,194	1,127,673	1,209,265	81,592	7.2%
Operating	104,718	124,354	133,035	139,835	6,800	5.1%
Capital/Technology	22,085	22,997	21,500	23,500	2,000	9.3%
Total	957,989	1,073,545	1,282,208	1,372,600	90,392	7.0%



Veterans Affairs Department

Department Description:

The department assists all Johnson County residents who served in the armed forces of the United States and their relatives, beneficiaries, and dependents in receiving from the United States and Iowa, all benefits that they are entitled. Those benefits include compensation, pensions, hospitalization, insurance, education, employment pay and gratuities, loan guarantees, or any other aid or benefit to which they may be entitled under any law. In addition, the department provides temporary emergency financial assistance to Johnson County veterans who were discharged honorably and who meet the Johnson County Commission of Veterans Affairs eligibility criteria.

Federal Programs

- Disability compensation is a monetary benefit paid to Veterans who are disabled by an injury or illness while on active duty or by a presumptive condition.
- Pension is a benefit paid to wartime Veterans who have limited or no income and who are aged 65 or older, or, if under 65, who are permanently and totally disabled.
- In addition to the Compensation & Pension programs, Veterans may be eligible for education and training benefits, a home loan guaranty, life insurance, burial and memorial benefits, among a few other unique services.

County Program

- This program originally was called the County Soldier's Relief Commission founded by the Grand Army of the Republic in 1874. It is currently known as the County Commission of Veterans Affairs. Based on eligibility, a Veteran may receive limited assistance with rent, utilities, or food. Our goal is that by providing temporary county sourced assistance, veterans will be able to find employment, catch up on bills, and once again be self-sustainable.

Unit Goals:

1. **Goal:** Scan Federal claims
Measurable outcome: Reduce paper by 12 reams per year
2. **Goal:** Adjust office hours and offer extra Saturday hours to accommodate Veterans
Measurable outcome: Increase the # of Veterans who receive Federal benefits & health care
3. **Goal:** Update website, display VA events and significant policy/law changes in the office; and disseminate as needed to the Veteran population

Measurable outcome: Ensures Veterans are informed and applying for their benefits.

Accomplishments in FY17:

- Organized a Veterans Appreciation event at Kinnick Stadium with over 500 area veterans and family members
- Presented department information at seven American Legion groups, Iowa City VFW, Kiwanis, Rotary, and Lions clubs. Presented to 50 Hospice nurses and 40 UIHC dialysis social workers. Met with SHIP counselors at the Senior Center. Met with 14 county nursing homes and two funeral homes.
- Offered extended hours on Saturdays to accommodate veterans who were unable to visit during the work week
- Coordinated town hall meeting with Congressman Loeb sack with 30 vets
- Received ISAC Excellence in Action Award.

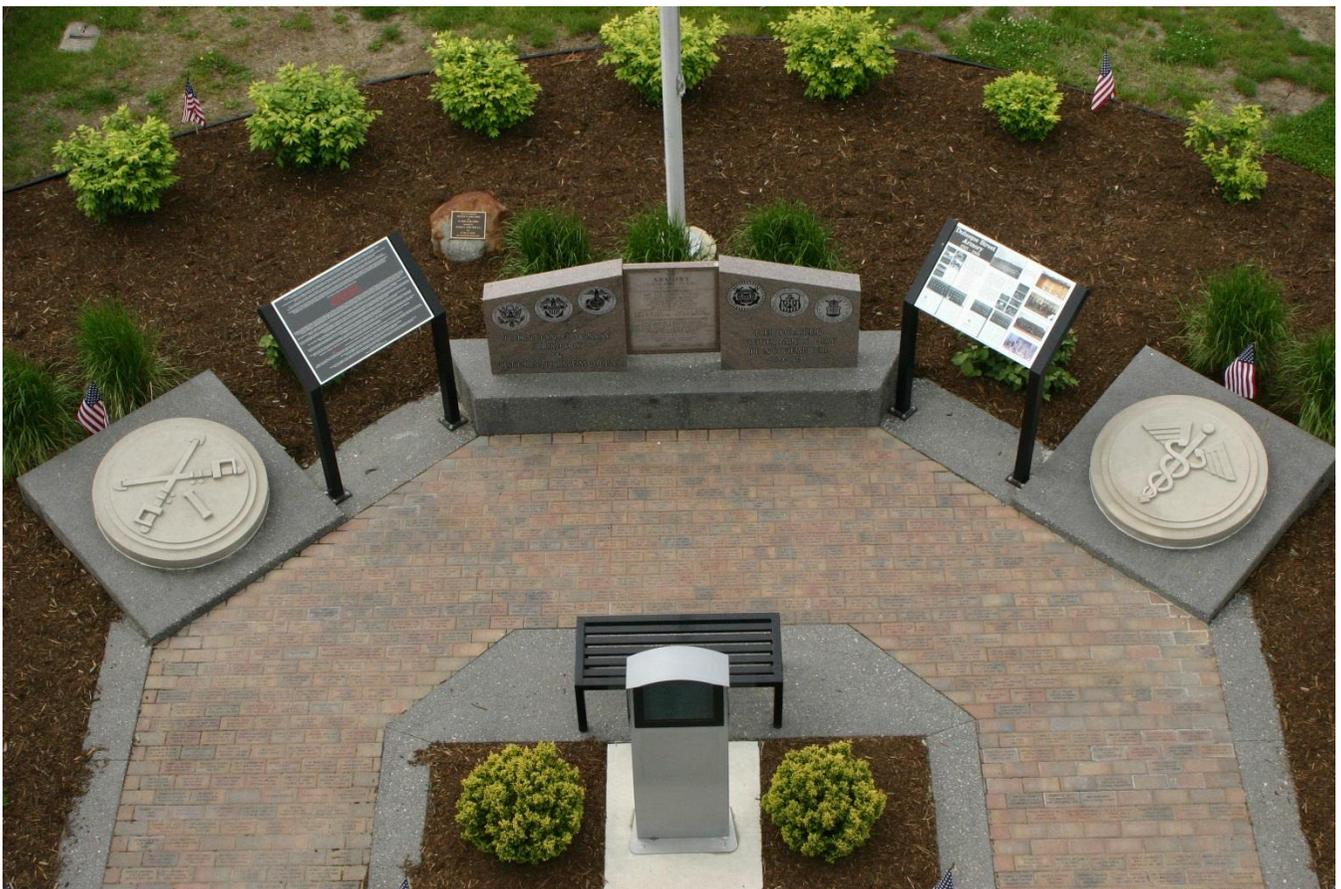
Budget Highlights for FY18:

- Total budgeted revenues of \$10,000 are unchanged from FY17
- Increased departmental expenditures by \$12,625 or 6.2% over FY17 mainly due to expected increases in wages and health insurance costs

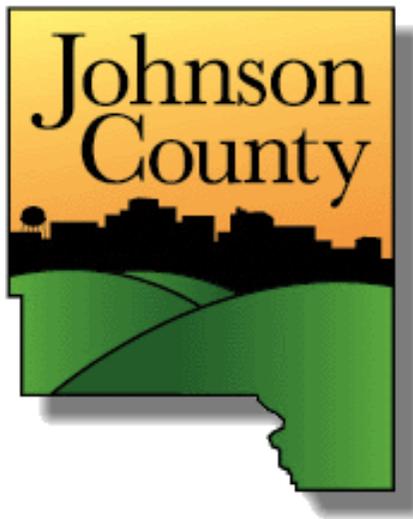
Veterans Affairs Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	10,000	13,000	10,000	10,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	4,399	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	10,000	17,399	10,000	10,000	-	0.0%
Expenses:						
Personnel	68,260	72,712	91,861	104,486	12,625	13.7%
Operating	58,300	62,798	110,198	110,198	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	126,560	135,510	202,059	214,684	12,625	6.2%

JOHNSON COUNTY ARMORY & VETERAN'S MEMORIAL



OTHER COUNTY DEPARTMENTS



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Central Services Department

The Central Services Department receives the revenues from the General Basic fund property taxes and General Obligation Bond proceeds. The major expenditures are for the annual non-bargaining employees merit increases, publication of the board minutes in local newspapers, county committees and boards, employee flexible spending account claims, employee assistance program, and the independent financial audit.

Budget Highlights for FY18:

- Increased budgeted revenues by \$2,494,214 or 6.4% over FY17. Major revenues include proceeds from General Obligation bonds of \$13,276,000 and property taxes of \$25,818,483
- Increased budgeted departmental expenditures by \$121,465 or 18.8% over FY17 mainly for to a planned compensation study and merit increases
- Budgeted \$95,000 for non-bargaining merit increases and \$260,000 for flexible spending account claims
- Paying \$6,000 in FY18 for a GASB45 Actuarial study and reduced postage budget by \$10,000 to better reflect historical actual expenditures

Central Services Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	22,134,365	22,827,884	24,198,525	25,339,715	1,141,190	4.7%
Intergovernmental	1,191,942	1,788,919	1,712,309	1,741,333	29,024	1.7%
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	100	-	(100)	-100.0%
Use of Money & Property	197,228	268,530	149,509	220,509	71,000	-
Miscellaneous	914,915	1,038,652	624,250	598,850	(25,400)	-4.1%
Other Financing Sources	11,600,000	11,090,000	11,997,500	13,276,000	1,278,500	10.7%
Total	36,038,450	37,013,985	38,682,193	41,176,407	2,494,214	6.4%
Expenses:						
Personnel	18,854	16,957	21,700	116,200	94,500	435.5%
Operating	546,335	561,776	626,090	653,055	26,965	4.3%
Capital/Technology	-	-	-	-	-	-
Total	565,189	578,733	647,790	769,255	121,465	18.8%

County Farm Department

The County Farm Department is the property and buildings of the historical Johnson County Poor Farm and Asylum. The County rents the tillable land for farm production and uses those revenues to help pay for the upkeep of the historic property and buildings at the site.

Budget Highlights for FY18:

- No change in the budgeted revenues of \$32,700 from FY17
- Decreased departmental expenditures by \$18,410 or 6.4% which reflects an expected decline in capital activity at the site

County Farm Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	7,668	21,250	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	37,700	31,900	32,700	32,700	-	0.0%
Miscellaneous	2,400	-	-	-	-	
Other Financing Sources	-		-	-	-	
Total	47,768	53,150	32,700	32,700	-	0.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	4,512	2,975	4,500	6,090	1,590	35.3%
Capital/Technology	76	101,939	285,000	265,000	(20,000)	
Total	4,588	104,914	289,500	271,090	(18,410)	-6.4%

Court Services – County Attorney

The Court Services Department for the County Attorney provides funding for expert witnesses, court guardians, court reporting, serving court papers, and other court related expenditures.

Budget Highlights for FY18:

- Decrease in budgeted revenues of \$50 or 1.1% from FY17
- No change in the budgeted departmental expenditures of \$223,850 from FY17

Court Services-County Attorney Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	7,676	8,682	4,000	4,000	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	69	262	550	500	(50)	-9.1%
Other Financing Sources	-	-	-	-	-	
Total	7,745	8,944	4,550	4,500	(50)	-1.1%
Expenses:						
Personnel	-	-	-	-	-	
Operating	111,090	115,076	223,850	223,850	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	111,090	115,076	223,850	223,850	-	0.0%

Court Services – County Sheriff’s Office

The Court Services Department for the County Sheriff’s Office provides transportation and subsistence for offenders appearing in court.

Budget Highlights for FY18:

- No change in budgeted revenues from FY17
- No change in budgeted departmental expenditures from FY17

Court Services-County Sheriff Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	-	-	-	-	-	
Expenses:						
Personnel	-	-	-	-	-	
Operating	18,989	12,186	44,200	44,200	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	18,989	12,186	44,200	44,200	-	0.0%

Emergency Medical Services (EMS) Department

The Emergency Medical Services (EMS) Department is used for annual training of the employees in the County's Ambulance Department and other first responders.

Budget Highlights for FY18:

- No change in the budgeted revenues compared to FY17
- No change in budgeted departmental expenditures from FY17

Emergency Medical Services Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	4,000	25,656	25,000	25,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	4,000	25,656	25,000	25,000	-	0.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	19,273	15,299	25,000	25,000	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	19,273	15,299	25,000	25,000	-	0.0%

General Basic Block Grants Department

The General Basic Block Grant Department is comprised of public safety; social service and economic development community-based non-profit agency grant awards.

Budget Highlights for FY18:

- No change in budgeted revenues from FY17 to FY18
- Increased budgeted departmental expenditures by \$62,086 or 1.0% over FY17, which includes increases in local foods funding, flex grant funding, emergency communication services and elderly case management

General Basic Block Grants Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	10,000	10,000	10,000	10,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	10,000	10,000	10,000	10,000	-	0.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	4,950,539	4,989,447	6,034,457	6,096,543	62,086	1.0%
Capital/Technology	-	-	-	-	-	
Total	4,950,539	4,989,447	6,034,457	6,096,543	62,086	1.0%

General Supplemental Block Grants Department

The General Supplemental Block Grants Department is comprised solely of the debt service payments associated with the Joint Emergency Communication Center (JECC) for their building construction bond. The department receives the tax revenues levied by the General Supplemental fund and a portion of the bond proceeds intended to pay for the County's general insurance costs.

Budget Highlights for FY18:

- Decreased budgeted revenues by \$1,910,031 or 25.9% under FY17 due to lower property taxes levied in FY18
- Increased budgeted expenditures by \$6,995 or 1.5% over FY17 due to a slightly higher Joint Emergency Communications Center building bond debt service payment

General Supplemental Block Grants Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	4,289,752	7,266,910	5,562,529	3,826,216	(1,736,313)	-31.2%
Intergovernmental	199,108	518,364	359,392	238,174	(121,218)	-33.7%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	1,050,000	1,150,000	1,452,500	1,400,000	(52,500)	-3.6%
Total	5,538,860	8,935,274	7,374,421	5,464,390	(1,910,031)	-25.9%
Expenses:						
Personnel	-	-	-	-	-	
Operating	-	-	-	-	-	
Debt Service	453,657	458,483	461,938	468,933	6,995	1.5%
Total	453,657	458,483	461,938	468,933	6,995	1.5%

Institutional Accounts Department

The Institutional Accounts Department expends resources for dual diagnosis and substance abuse inpatient residential treatment and court related services.

Budget Highlights for FY18:

- No budgeted revenues in FY18
- Decreased budgeted expenditures by \$34,425 or 17.8% under FY17, mainly due to elimination of the judicial referee services

Institutional Accounts Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	-	-	-	-	-	
Expenses:						
Personnel	-	-	-	-	-	
Operating	45,453	27,232	193,850	159,425	(34,425)	-17.8%
Capital/Technology	-	-	-	-	-	
Total	45,453	27,232	193,850	159,425	(34,425)	-17.8%

Insurance Department

The Insurance Department is responsible for all property insurance premiums, workers compensation insurance premiums, tort liability and security bond premiums, insurance deductible coverage and payment of unemployment claims. Workers compensation payments are classified as a personnel expenditure.

Budget Highlights for FY18:

- No change in budgeted revenues from FY17
- Decreased the budgeted departmental expenditures by \$51,000 or 3.5% under FY17 due to an expected decrease in property insurance premiums

Insurance Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	130,603	35,304	80,000	80,000	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	130,603	35,304	80,000	80,000	-	0.0%
Expenses:						
Personnel	4,203	-	328,500	328,500	-	0.0%
Operating	728,083	915,229	1,124,000	1,073,000	(51,000)	-4.5%
Capital/Technology	-	-	-	-	-	
Total	732,286	915,229	1,452,500	1,401,500	(51,000)	-3.5%

Juvenile Justice Court Services Department

The Juvenile Justice Court Services Department is for the payment of claims related to the detention of juvenile offenders and their related legal fees.

Budget Highlights for FY18:

- No budgeted revenues in FY18
- Decreased departmental expenditures by \$27,500 or 3.8% under FY17 due to a projected reduction of juvenile detention usage

Juvenile Justice Court Services Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	-	-	-	-	-	
Expenses:						
Personnel	-	-	-	-	-	
Operating	568,100	509,203	722,865	695,365	(27,500)	-3.8%
Capital/Technology	-	-	-	-	-	
Total	568,100	509,203	722,865	695,365	(27,500)	-3.8%

Juvenile Crime Prevention Department

The Juvenile Justice Prevention Department provides grants for local youth employment opportunities and other beneficial youth activities.

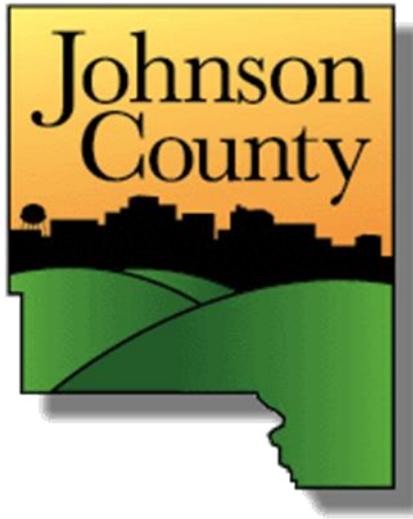
Budget Highlights for FY18:

- Decrease in budgeted revenues of \$5,000 or 20.8% under FY17 due to the elimination of the Consortium Youth Employment funding
- Increased departmental expenditures by \$50,000 or 16.3% over FY17 for various Juvenile Justice Youth Development programs

Juvenile Crime Prevention Financial Summary Table:

	FY2015	FY2016	FY2017	FY2018	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	3,500	13,817	24,000	19,000	(5,000)	-20.8%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	3,500	13,817	24,000	19,000	(5,000)	-20.8%
Expenses:						
Personnel	-	-	-	-	-	
Operating	264,665	254,606	307,500	357,500	50,000	16.3%
Capital/Technology	-	-	-	-	-	
Total	264,665	254,606	307,500	357,500	50,000	16.3%

SUPPLEMENTAL INFORMATION



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FINANCIAL POLICIES

Johnson County Capital Improvement Budget Policy

1. The County will make capital improvements in accordance with the adopted Maintenance and Capital Improvement Plan except for emergency capital improvements approved by the Board of Supervisors.
2. Capital improvements will be based on long-range projected needs in order to minimize future maintenance and replacement costs.
3. The Board of Supervisors in conjunction with the Space Needs Committee will develop a Capital Improvement Plan for a five-year period and update annually.
4. Estimated costs for each project will be included in the plan.
5. The County will appropriate a minimum of \$600,000 annually to the Capital Projects fund.
6. Future operating cost projections will be included with any Capital Improvement Plan budget request.

Johnson County Accounting, Auditing, and Financial Reporting Policy

1. The County will maintain an accounting system that will enable the presentation of financial statements in conformity with accounting principles generally accepted in the United States of America.
2. The County will obtain an annual audit of its financial statements in accordance with auditing standards generally accepted in the United States of America, Chapter 11.6 of the Code of Iowa, and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The County will utilize an independent auditor (either the State Auditor or a private auditing firm), that will be evaluated at a minimum of every five years and selected on a competitive basis. The financial results will be published annually in the Comprehensive Annual Financial Report (CAFR).
3. The independent audit will be reviewed annually by the Finance Committee and be placed on the Board of Supervisors agenda for discussion/action.
4. Effective internal control procedures will be maintained by County elected officials and department heads and annually reviewed by the County's independent auditor.
5. At least once every five years, the Finance Committee and Board of Supervisors will review capitalization threshold policies.
6. Annually, County elected officials and department heads will perform a physical inventory of all capital assets and forward the results to the County Auditor for compilation.
7. The Finance Administrator will review monthly budget reports and make monthly reports to the Board of Supervisors.

Johnson County Budget & Financial Management Policy

1. New or expanded services will not be implemented unless specifically authorized by the Board of Supervisors.
2. The Finance Administrator will provide monthly reports and analysis to the Board of Supervisors and the Finance Committee.
3. The County budget documentation will include a concise summary and guide to key issues for both the operating and capital budgets.
4. The County's operating revenues should be sufficient to support operating expenditures.
5. The County will endeavor to maintain diversified and stable revenue sources.
6. A review of user fees and charges for services will be made annually with the Finance Department to determine that an appropriate level is maintained.
7. Governmental funds, except for the General fund, will have reserves based on a review of working capital needs.
8. Long-term (greater than one year) debt proceeds shall not provide for current operating expenditures.
9. The County shall adopt procedures and thresholds related to the purchase of goods and services subject to periodic review by the Board of Supervisors.

Johnson County Cash Handling Policy

1. The number of employees with access to cash funds will be limited, and the physical separation of duties between the custodial cash handling and record keeping will be maintained, whenever feasible.
2. Elected officials and department heads will schedule employee training on cash handling procedures as needed.
3. Physical protection of funds through the use of bank facilities, vaults, and locking cash boxes or drawers will be practiced at all times.
4. Departments will deposit receipts with the County Treasurer or in an authorized bank account on a regular basis (within one business day for amounts of \$100 or greater), in order to minimize risk and maximize return on investments. Any receipts held overnight will be kept in a secured location.
5. County departments will maintain records that list any transactions, void checks, void warrants, or refunds for a period of at least five years.
6. The Finance Department will conduct unannounced department cash counts, and report findings and recommendations to the Board of Supervisors at a minimum of annually.
7. Funds owned by employees will be kept separate from County funds at all times, and elected officials and department heads will annually report the existence of funds to the County Auditor.
8. All revenues collected will have a receipt written at the point of sale or collection. Any exceptions must be documented and approved by the Board of Supervisors.
9. The County will carry a surety bond(s) covering all employees and elected officials in the amount recommended by the County's insurance agent and in compliance with the Code of Iowa Chapter 64.

Johnson County Cash Management Policy

1. The County shall maintain a permanent collection record that lists all transactions, void checks, void warrants, refunds, or cancellations.
2. All revenues collected shall have a receipt issued at the point of sale or collection.
3. The general operating standard for deposit of negotiable funds, cash and checks to the primary depository shall be within one business day of receipt of those funds with any deposits held overnight being kept in a secured location.
4. The County Treasurer shall have the authority to invest idle funds of all operating and reserve funds, bond proceeds, and other funds accounted for in the financial statements of the County.
5. The Treasurer, when investing or depositing public funds, shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a person acting in a like capacity and familiar with such matters would use to attain the investment objectives.
6. Operating funds may only be invested in instruments that mature within three hundred ninety-seven (397) days.
7. Funds of the County that are not identified as operating funds shall have maturities that are consistent with the needs and use of the County.

Johnson County Debt Policy

1. Capital projects financed through the issuance of bonds or lease financing agreements will be financed for a period not to exceed the expected useful life of the project.
2. The County will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.
3. The County will seek the best financing type for each financing need based on the following considerations: Flexibility to meet the project needs, timing, tax or rate payer equity, and lowest interest cost.
4. The County will continue to strive for the highest possible bond rating to minimize the County's interest expenses.
5. The County's debt policy will not knowingly enter into any contracts creating significant unfunded liabilities.
6. Long-term (greater than one year) borrowing will only be used to fund capital improvements and not operating expenditures.

Johnson County Investment Policy

Scope of Investment Policy

The Investment Policy of Johnson County shall apply to all operating funds, bond proceeds and other funds and all investment transactions involving operating funds, bond proceeds and other funds accounted for in the financial statements of Johnson County. Applicable law and this written Investment Policy must authorize each investment made pursuant to this Investment Policy.

The investment of bond funds shall comply not only with this Investment Policy, but also be consistent with any applicable bond resolution.

The Johnson County Investment Policy is intended to comply with Chapter 128 of the Iowa Code.

Upon passage and upon future amendment, if any, copies of this Investment Policy shall be delivered to the following:

1. The governing body or officer of Johnson County to which the Investment Policy applies.
2. All depository institutions or fiduciaries for public funds of Johnson County.
3. The auditor engaged to audit any fund of Johnson County.
4. The Johnson County Auditor.

Delegation of Authority

In accordance with section 12C.11 of the Iowa Code, the responsibility for conducting investment transactions resides with the Treasurer of Johnson County. Only the Treasurer or a Deputy Treasurer (authorized by the Treasurer) may invest public funds.

The records of investment transactions made by the Johnson County Treasurer are public records and are the property of Johnson County.

Johnson County Investment Policy (continued)

The Treasurer shall establish a written system of internal controls and investment practices. A bank, savings and loan association, or credit union providing only depository services shall not be required to provide audited financial statements.

The Treasurer of Johnson County and all Deputy Treasurers authorized to make investments shall be bonded.

Objectives of the Investment Policy

The primary objectives, in order of priority of all investment activities involving the financial assets of Johnson County shall be the following:

1. **Safety:** Safety and preservation of capital in the overall portfolio is the foremost investment objective.
2. **Liquidity:** Maintaining the necessary liquidity to match expected liabilities of Johnson County.
3. **Return on Investment:** Obtaining a reasonable return on the investment of funds.

Prudence

The Treasurer of Johnson County, when investing and depositing public funds, shall exercise the care, skill, prudence and diligence under the circumstances then prevailing that a person acting in a like capacity and familiar with such matters would use to attain the investment objectives. This standard requires that when making investment decisions, the Treasurer shall consider the role that the investment or deposit plays within the portfolio of assets of Johnson County and the investment objectives of Johnson County.

Instruments Eligible for Investment

Assets of Johnson County may be deposited in the following:
Interest bearing savings, money market, and checking accounts at any bank, savings and loan association, or credit union in the State of Iowa

Johnson County Investment Policy (continued)

Each financial institution shall be properly declared as a depository by the governing body of Johnson County. Deposits in any financial institution shall not exceed the amount approved by the governing body of Johnson County.

1. Obligations of the United States Government, its agencies and instrumentalities.
2. Certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions approved and secured pursuant to Iowa Code Chapter 12.
3. IPAIT: Iowa Public Agency Investment Trust.
4. Repurchase agreements, provided that the underlying collateral consists of obligations of the United States Government, its agencies and instrumentalities and Johnson County takes delivery of the collateral either directly or through an authorized custodian.

All instruments eligible for investment are further qualified by all other provisions of this Investment Policy.

Investment Maturity Limitations

Operating funds must be identified and distinguished from all other funds available for investment. Operating funds are defined as those funds which are reasonably expected to be expended during the current budget year, or within 15 months of receipt.

All investments are further subject to following investment maturity limitations:

1. Operating funds may only be invested in instruments authorized in this Investment Policy that mature within 397 Days.
2. The Treasurer may invest funds of Johnson County that are not identified as Operating funds in investments with maturities longer than 397 days. However, all investments of Johnson County shall have maturities that are consistent with the needs of the County.

Johnson County Investment Policy (continued)

Diversification

Where possible, it is the policy of the Johnson County Treasurer to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, issuer, or class of securities. In establishing specific diversification strategies, the following general policies and constraints shall apply:

1. Portfolio maturity shall be staggered in a way that avoids undue concentration of assets in a specific maturity sector. Maturities shall be selected which provide stability of income and reasonable liquidity.
2. Liquidity practices shall be used at all times to ensure that weekly disbursement and payroll dates are covered through maturing investments and cash on hand.
3. Risks of market price volatility controlled through maturity diversification.

Custody and Safekeeping

All invested assets of Johnson County involving the use of a public fund custodial agreement, as defined in the Code of Iowa section 12B.10C, shall comply with all rules adopted pursuant to section 12B.10C. All custodial agreements shall be in writing and shall contain a provision that all custodial services will be provided in accordance with the laws of the State of Iowa.

All invested assets of Johnson County eligible for physical delivery shall be secured by having them held by a third party custodian. All purchased investments shall be held pursuant to a written third party custodial agreement requiring delivery versus payment and compliance with all rules set out elsewhere in this Investment Policy.

Investment Policy Review and Amendment

This Investment Policy may be reviewed as needed and appropriate. Notice of amendments to the Investment Policy shall be given to all appropriate parties.

Johnson County Capital Asset Capitalization and Threshold Policy

Capital Assets are major assets that are used in governmental operations and that benefit more than a single fiscal period. Johnson County will report the following major categories of capital assets that have an estimated useful life of more than one (1) year.

1. Land
2. Intangible Assets
3. Construction in progress
4. Buildings
5. Improvements other than buildings
6. Furnishings and equipment
7. Infrastructure

Land – Land is always capitalized as a separate capital asset in its own right, even if it is closely associated with some other capital asset. Thus, the land under a building or highway must be classified as land rather than included as part of the cost of the building or highway. The amount capitalized as land should include any land preparation costs that will have an indefinite useful life. Land normally is not depreciated because it has an indefinite useful life. The capitalization threshold for land will be set at \$25,000, with an indefinite useful life.

Intangible Assets – Governmental Accounting Standards Board (GASB) Statement #51 deals with the reporting of intangible assets in our financial statements. GASB #51 defines intangible assets as assets that are identifiable and possess all of the following characteristics: lack of physical substance, nonfinancial nature (not in monetary form like cash or investment securities), and initial useful life extending beyond a single reporting period. It requires us to record and report intangible assets such as easements, land use rights (i.e. water rights, timber rights and mineral rights), patents, trademarks and copyrights. In addition, computer software that is purchased, licensed or internally generated (including websites) as well as outlays associated with an internally generated modification of computer software. The capitalization threshold for intangible assets will be set at \$25,000, with an estimated useful life between 2 to 30 years.

Construction in Progress – Is an asset class in which you record the costs directly associated with constructing a capital asset. Once the asset is placed in service, all costs associated with it that are stored in the construction in progress account are shifted into whichever capital asset account is most appropriate for the asset. Costs in the construction in progress account are not depreciated until the asset is placed in service.

Buildings – Building is an asset class used to account for permanent (non-moveable) structures. The amount reported should include any costs incurred to increase the

Johnson County

Capital Asset Capitalization and Threshold Policy (continued)

service utility of a building or to extend its total estimated useful life (improvements or betterments). The amount should also include restoration costs incurred as the result of capital asset impairment. The capitalization threshold for buildings will be set at \$25,000 with an estimated useful life between 15 to 40 years.

Improvements other than buildings – Are permanent (non-moveable) improvements to land that have a limited useful life (land improvements). Examples include fences, retaining walls, parking lots, and most landscaping. The capitalization threshold for improvements other than buildings is \$25,000 with an estimated useful life between 10 and 40 years.

Furnishings and equipment – Is an asset class to account for moveable items. Some examples include Secondary Roads equipment and vehicles. The capitalization threshold for furnishings and equipment is \$5,000 with an estimated useful life between 2 and 30 years.

Infrastructure Assets – Are long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, drainage systems, water and sewer systems, and lighting systems. The capitalization threshold for infrastructure assets will be set at \$50,000, with an estimated useful life of 20 to 65 years.

Capital assets are to be reported at historical cost. This should include capitalized interest and ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include costs that are directly attributable to asset acquisition. The historical cost should include the cost of any subsequent additions or improvements, which would extend the expected useful life of the asset but exclude the cost of repairs or routine maintenance. Items acquired to extend the life of a previously acquired asset are not required to be inventoried but are added to the historical cost of the asset and capitalized. Maintenance costs are to be expensed rather than capitalized. The independent judgment of capital improvement versus repair or maintenance will be distinguished by the asset owner on a case-by-case basis. Trade-in value, if any, will be deducted from the asset cost. Additionally, if the asset traded was not fully depreciated, the ending book value will be added to the cash paid to determine the capitalized cost of the new asset. A trade-in can be defined as exchanging an existing asset as part of an agreement to acquire a new asset.

Johnson County Capital Asset Capitalization and Threshold Policy (continued)

Capital assets that are being depreciated will be reported net of accumulated depreciation in the statement of net position. Depreciation expense will be reported in the statement of activities.

Individual assets with an initial cost of \$100 or more but less than the capitalized threshold will be maintained on an inventory list for insurance purposes. The \$100 to capitalized threshold is an internal management control and will not be reflected in the financial statements.

Any donated capital assets will be reported at their estimated fair value at the time of acquisition plus ancillary charges, if any.

Depreciation Method for Capital Assets

Depreciation expense will be measured by the straight line depreciation method which is historical cost divided over the estimated useful life of the asset.

$$\text{Formula} = \text{Historical cost} / \text{Estimated Useful Life}$$

Depreciation will be calculated monthly; the first month's depreciation will be taken in the first full month of acquisition for the capital assets of machinery, equipment, vehicles, buildings and improvements other than buildings.

Land, intangible assets and construction in progress are not depreciated. For intangible assets, if the useful life can be determined from contractual or other legal rights, then the intangible asset should be amortized over that useful life, and the service life shouldn't exceed that contractual or legal rights limit.

Estimated Useful Lives of Capital Assets

The standards or parameters for estimating the useful lives of capital assets are based on professional judgments and industry averages, therefore determined to be objectively reasonable. Johnson County will have a subsequent review of estimated useful lives of capital assets once established to reflect changes in the condition of the asset or its use.

A range approach is used as a matter of policy, with specific estimated useful lives attached to specific assets when recorded in order to facilitate depreciation and tracking.

Johnson County Capital Asset Capitalization and Threshold Policy (continued)

Retroactive Reporting

The inclusion of GASB #51 in the Capital Asset Capitalization and Threshold Policy will require Johnson County to retroactively report intangible assets still in use at actual historical cost. This includes purchased software that is still in use, even if fully amortized as of June 30, 2013.

Johnson County will not retroactively report the following intangible assets:

- 1) Those considered to have indefinite useful lives as of June 30, 2013 or
- 2) Those that would be considered internally generated as of June 30, 2013.
- 3) Costs incurred prior to June 30, 2013, for internally generated computer software projects in the application development state will not be capitalized. However, costs incurred July 1, 2013 and beyond, for these projects will be capitalized if exceeding the County's threshold.

Additionally, for any other threshold changes that may affect whether a capital asset is included in the County's capital asset listing, it will be adopted for newly purchased items or items placed in service on July 1, 2013 and beyond. A retroactive restatement will not be reported for those assets.

Johnson County Fund Balance Policy

The Governmental Accounting Standards Board (“GASB”) has issued Statement 54 (“GASB 54”), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010.

The Johnson County Board of Supervisors is required to implement GASB 54 requirements, and to apply such requirements to its financial statements.

Fund balance measures the net financial resources available to finance expenditures of future periods.

A Non-Spendable Fund Balance is an amount legally/contractually required to be maintained intact. Amount in spendable form i.e. inventories, prepaids, long-term amounts of loans/notes receivable, and property acquired for re-sale.

A Restricted Fund Balance is restricted due to external imposition by creditors (debt covenants), grantors, contributors, or laws/regulations of other governments. Can also be imposed by law through constitutional provisions or enabling legislation (must be legally enforceable).

A Committed Fund Balance is an amount that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority. Fund Balances of Johnson County may be committed for a specific source by Resolution of the Johnson County Board of Supervisors. Amendments, modifications, or the discontinuance of the committed fund balance must also be approved by Resolution of the Johnson County Board of Supervisors.

An Assigned Fund Balance is an amount that is constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. The Assigned Fund Balance may be assigned by the Finance Administrator.

An Unassigned Fund Balance is the residual classification for the General Fund. The General Fund should be the only Fund that reports a positive unassigned fund balance amount.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications within the same fund, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

GASB Statement #54 – Fund Balance Reporting and Governmental Fund Type Definitions

Fund Balance Classification:

Nonspendable – Amounts legally/contractually required to be maintained intact. Amounts not in spendable form i.e. inventories, prepaids, long-term amounts of loans/notes receivable, and property acquired for re-sale. If the use of the proceeds from collection of receivables or the sale of land held for re-sale is restricted, committed, or assigned then the receivable/land held for re-sale should be reported as such.

Restricted – Use is restricted due to external imposition by creditors (debt covenants), grantors, contributors, or laws/regulations of other governments. Can also be imposed by law through constitutional provisions or enabling legislation (must be legally enforceable).

Enabling legislation authorizes the government to assess, levy, charge, or otherwise mandate payment of resources (from external providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.

Committed – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority. Committed funds should also incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

This differs from enabling legislation discussed in restricted above in that constraints imposed on the use of committed amounts are imposed by the government, separate from the authorization to raise the underlying revenue.

The formal action of the government's highest level of decision-making authority should occur prior to the end of the reporting period, but the amount which will be subject to the constraint, may be determined in the subsequent period.

Assigned – Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. Intent should be expressed by the governing body itself or a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

Assigned fund balance includes all remaining amounts (except for negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither

restricted nor committed and amounts in the general fund that are intended to be used for a specific purpose. However, governments should not report an assignment for an amount to a specific purpose if the assignment would result in a deficit in unassigned fund balance.

Unassigned – Is the residual classification for the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount.

Fund Type Definitions:

- 1) General Fund – Should be used to account for and report all financial resources not accounted for and reported in another fund.
- 2) Special Revenue Funds – Should be used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
- 3) Capital Projects Funds – Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.
- 4) Debt Service Funds – Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service fund should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.
- 5) Permanent Funds – Used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

Johnson County Financial Reserve Policy

1. Unassigned General Fund balances will be maintained at a level to ensure sufficient cash flow throughout the fiscal year. Unassigned General Fund balances will not dip below 15% of taxes levied. Unassigned General balances in excess of 25% of taxes levied will be considered for tax relief.
2. Unrestricted General Fund plus Unrestricted Capital Projects balances will be maintained at a level to ensure sufficient funds in the case of an emergency. These balances shall not dip below 30% of taxes levied for FY12 and all years thereafter.
3. In the event of an emergency, Unrestricted General Fund (including Unassigned General Fund) and Unrestricted Capital Projects balances may be utilized by a vote of the Board of Supervisors. If Unassigned General Fund balances dip below 15% or the total Unrestricted Fund Balances dip below 30% of annual taxes levied, the Board of Supervisors will formally adopt a restoration plan. The Board will look to several sources for restoration, including but not limited to: any budget surpluses, unanticipated one-time revenues, insurance proceeds, and disaster relief received from the State or Federal government. All efforts will be made to restore the fund balance within 3 years of cessation of the event causing the draw on the fund balance. Unassigned General Fund Balances will be used last and restored first.
4. Reserves will also be maintained in Rural Basic (Restricted), MH/DS (Restricted), Debt Service (Restricted), and Secondary Roads (Restricted) funds. Reserve totals may vary in Restricted Fund accounts, and shall be set by a vote of the Board of Supervisors.

Components of fund balances (GASB 54 Terms):

Nonspendable - Inherently nonspendable

Restricted – Externally enforceable limitations on use

Committed – Limitation imposed at highest level of decision making that requires formal action at the same level to remove

Assigned – Limitation resulting from intended use

Unassigned – Total fund balance in excess of nonspendable, restricted, committed, and assigned fund balance

Unrestricted – Includes Committed, Assigned, and Unassigned.

Johnson County Terms:

General Fund = General Basic + General Supplemental funds

General Fund + Capital Projects = General Basic + General Supplemental +
Capital Projects + Capital Expenditures + Technology

BUDGET PROCESS

The budget process for Iowa counties is outlined in Iowa Code Chapter 331.433. The annual budget is adopted by majority vote of the five-member Board of Supervisors, for all governmental funds by fund, revenues by source, and by major class of expenditure (also referred to as service area).

Generally, each department and elected office builds a proposed departmental budget for revenues and expenditures by using a trend of the last three fiscal years actual results. The County's departments and offices present their budgets and new budget proposal items to the Board of Supervisors who may adjust the budget as proposed or agree to evaluate later in the budget process any proposed new programs and positions. The budget is eventually voted on as a whole by the Board of Supervisors for final approval.

The 7 major revenue types are taxes, intergovernmental revenue, licenses and permits, charges for services, use of money and property, miscellaneous revenues, and other financing sources. Some County departments do not receive any revenues.

The 10 major classes of expenditures, referred to as service areas, 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's offices 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 approved by the Board. 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.

Johnson County has adopted the cash basis of accounting for budgetary reporting purposes and 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. Johnson County's annual financial report uses a different accounting basis by using the modified accrual method. The reporting basis is the same as prescribed by generally accepted accounting principles (GAAP). The County maintains records to permit

BUDGET PROCESS (continued)

presentation of the 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 (cash basis) for comparison purposes.

The accounts of Johnson 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.

Budget Structure

The basics to budgeting are:

Resources = Beginning Fund Balance + Revenues + Transfers-In. A county's resources are its sources of money.

Requirements = Expenditures + Ending Fund Balance + Transfers-Out. A county's requirements are its uses of money. For every separate fund in the budget, resources will match requirements every year.

Ending Fund Balance = the following year's Beginning Fund Balance.

Transfers-In = Transfers-Out, for the county's budget as a whole but not necessarily in each fund.

Supplemental detail page totals must match the summary page totals exactly.

Calculating the Tax Rate

Iowa counties have a variety of revenue sources, but the predominant source is the property tax. The tax rate is computed by this formula:

$(\text{Levied Taxes (in total \$\$)} \div \text{Taxable Value}) \times 1,000 = \text{Tax Levy Rate}$

OR

$\text{Tax Levy Rate} \times \text{Taxable Value} \times .001 = \text{Levy}$

BUDGET PROCESS (continued)

The tax rate is expressed in dollars and cents per thousand dollars of taxable property valuation. A tax rate of \$10.00000 means that for every \$1,000 of taxable valuation, a property owner owes \$10 in tax. For a property with \$100,000 in taxable value, the tax owed at this levy rate would be \$1,000 ($\$100,000/\$1,000 \times \10.00000). For tax calculation purposes, tax levy rates are carried out to the fifth decimal place.

JOHNSON COUNTY BUDGET CALENDAR

September

1. Finance Department enters fiscal year revenue and expenditure data into departmental budget spreadsheets
2. Auditor's Office generates departmental payroll spreadsheets.
3. Send out departmental budget spreadsheets, payroll spreadsheets, Instructions, Decision Package Form, and Budget Planning Form.

October

4. Finance Department meets with departments to assist with upcoming budget.
5. Departments return budget and payroll spreadsheets to Finance Department.

November

6. Enter returned payroll data into HRIS. Transfer payroll data from HRIS to Budget Prep system.
7. Perform steps to load general ledger data into Budget Prep system.
8. Enter fiscal year budget into Budget Prep system from department worksheets.
9. Run budget manipulation reports to calculate payroll changes (increases in COLA, steps, merit, and health insurance).
10. Add Non-Contract COLA, step, and insurance increases into department spreadsheets.
11. Load department data into Tax Calculation worksheet.
12. Load payroll data into Budget Prep system.

December, January

13. Each department presents their budget and any decision packages to the Board of Supervisors.
14. Finance Department meets with Board of Supervisors to review department budgets and decision packages.
15. Finance Department calculates the tax asking and presents to the Board of Supervisors.
16. The Board of Supervisors decides on departmental budgets, decision packages, and final tax askings.

February

17. Budget Notice of Public Hearing is published in local newspapers and posted on County website at least 10 days, but no more than twenty days prior to the date of the scheduled public hearing. Additionally, the proper notices are published for the purposes of establishing the intent of the Board of Supervisors to authorize the County to enter into certain loan agreements and/or issue general obligation bonds for essential county purposes and general county purposes, and

the appropriate associated resolutions are drafted and approved by the Board of Supervisors.

18. A Public Hearing on the proposed budget is scheduled and held.
19. After the budget is approved by the Board of Supervisors, load department and tax calculation worksheet data into Budget Prep system.

March

20. Send updated department budget sheets back to departments to verify final budget.
21. Enter final budget detail into State Department of Management system and once completed the approved budget is certified to the State by the County Auditor.
22. Load Budget Prep data into general ledger.

DEMOGRAPHIC AND ECONOMIC STATISTICS FOR THE LAST TEN YEARS-JOHNSON COUNTY, IOWA

Year	County Population	Personal Income	Per Capita Personal Income	School Enrollment	Labor Force	Unemployment Rate
2006	122,226	\$ 4,485,290,000	\$ 36,696.69	10,893	75,000	2.6%
2007	124,541	\$ 4,837,965,000	\$ 38,846.36	11,144	76,700	2.8%
2008	127,113	\$ 5,142,501,000	\$ 40,456.14	11,628	78,600	2.9%
2009	129,864	\$ 5,133,292,000	\$ 39,528.21	11,654	80,200	4.3%
2010	131,291	\$ 5,195,104,000	\$ 39,569.38	11,788	78,700	4.4%
2011	133,733	\$ 5,649,370,000	\$ 42,243.65	11,771	79,100	4.2%
2012	136,923	\$ 5,957,758,000	\$ 43,511.74	12,189	79,400	3.8%
2013	139,851	\$ 6,162,583,000	\$ 44,065.35	12,489	82,700	3.3%
2014	142,421	\$ 6,492,971,000	\$ 45,589.98	12,889	84,000	3.2%
2015	144,251	\$ 6,770,087,000	\$ 46,932.69	13,033	83,100	3.2%

FAMILY INCOME FOR THE LAST 12 MONTHS (In 2015 Inflation-Adjusted Dollars)-JOHNSON COUNTY, IOWA

Total Number of Households:	Percent of Total	White	Black or African American	American Indian and Alaska Native	Asian	Native Hawaiian and Other Pacific	Some Other Race	Two or More Races	*Hispanic or Latino (any race)
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Total:	55,426		48,862	2,374	153	2,751	71	566	649	2,093
Less than \$10,000	5,363	9.7%	4,728	230	15	266	7	55	63	115
\$10,000 to \$14,999	2,792	5.0%	2,461	120	8	139	4	29	33	199
\$15,000 to \$24,999	5,186	9.4%	4,572	222	14	257	7	53	61	211
\$25,000 to \$34,999	4,877	8.8%	4,300	209	13	242	6	50	57	187
\$35,000 to \$49,999	6,995	12.6%	6,166	300	19	347	9	71	82	366
\$50,000 to \$74,999	8,713	15.7%	7,681	373	24	432	11	89	102	376
\$75,000 to \$99,000	7,683	13.9%	6,773	329	21	381	10	78	90	331
\$100,000 to \$149,999	7,766	14.0%	6,846	333	21	385	10	79	91	156
\$150,000 to \$199,999	2,890	5.2%	2,548	124	8	143	4	30	34	55
\$200,000 or more	3,161	5.7%	2,787	135	9	157	4	32	37	97

Source: U.S. Census Bureau, American Fact Finder

*Except where noted, 'race' refers to people reporting only one race. 'Hispanic' refers to an ethnic category; Hispanics may be of any race.

Household includes single wage earners and families with 2 or more members

EDUCATIONAL ATTAINMENT BY GENDER/RACE FOR THE POPULATION 25 YEARS AND OVER-JOHNSON COUNTY, IOWA

	Total Individuals:	Percent of Total	White	Black or African American	American Indian and Alaska Native	Asian	Native Hawaiian and Other Pacific Islander	Some Other Race	Two or More Races	*Hispanic or Latino (any race)
Total:	81,699		71,177	3,649	213	4,408	98	1,271	883	3,482
Male:	40,466	49.5%	35,084	1,821	119	2,032	71	840	499	1,817
Less than high school diploma	2,400	2.9%								
High school graduate, GED, or alternative	7,632	9.3%								
Some college or associate's degree	10,697	13.1%	23,962	1,189	87	1,542	54	522	256	1,200
Bachelor's degree or higher	19,737	24.2%	11,122	632	32	490	17	318	243	617
Female:	41,233	50.5%	36,093	1,828	94	2,376	27	431	384	1,665
Less than high school diploma	1,837	2.2%								
High school graduate, GED, or alternative	6,363	7.8%								
Some college or associate's degree	10,848	13.3%	24,249	1,494	63	1,624	27	355	230	1,049
Bachelor's degree or higher	22,185	27.2%	11,844	334	31	752	0	76	154	616

Source: U.S. Census Bureau (American Fact Finder), 2011-2015 American Community Survey 5-Year Estimates (S1501).

*Except where noted, 'race' refers to people reporting only one race. 'Hispanic' refers to an ethnic category; Hispanics may be of any race.

JOHNSON COUNTY, IOWA- POPULATION BY GENDER AND AGE

	Estimate	Percent
GENDER AND AGE		
Total population	144,251	
Male	71,720	49.7%
Female	72,531	50.3%
Under 5 years	8,808	6.1%
5 to 9 years	8,260	5.7%
10 to 14 years	7,730	5.4%
15 to 19 years	12,061	8.4%
20 to 24 years	22,460	15.6%
25 to 34 years	23,210	16.1%
35 to 44 years	16,891	11.7%
45 to 54 years	14,940	10.4%
55 to 59 years	7,620	5.3%
60 to 64 years	7,268	5.0%
65 to 74 years	8,953	6.2%
75 to 84 years	3,959	2.7%
85 years and over	2,091	1.4%
Median age (years)	29.8	(X)
15 years and over	119,453	82.8%
25 years and over	84,932	58.9%
60 years and over	22,271	15.4%
65 years and over	15,003	10.4%
20 years and over	107,392	
Male	53,098	49.4%
Female	54,294	50.6%
65 years and over	15,003	
Male	6,704	44.7%
Female	8,299	55.3%

Source: Iowa State Data Center, Annual County Population Estimates (2015)

JOHNSON COUNTY, IOWA- POPULATION BY RACE

RACE	Estimate	Percent
Total population	144,251	
One race	140,850	97.6%
Two or more races	3,401	2.4%
One race	140,850	
White	122,378	86.9%
Black or African American	8,785	6.2%
American Indian and Alaska Native	445	0.3%
Asian	9,174	6.5%
Native Hawaiian and Other Pacific Islander	68	0.05%
Hispanic or Latino		
Any race	7,912	
White Only	6,992	88.4%
Black or African American	281	3.6%
American Indian and Alaska Native	176	2.2%
Asian	116	1.5%
Native Hawaiian and Other Pacific Islander	19	0.2%
Not Hispanic or Latino		
Any race	136,339	
White alone	115,386	84.6%
Black or African American alone	8,504	6.2%
American Indian and Alaska Native alone	269	0.2%
Asian alone	9,058	6.6%
Native Hawaiian and Other Pacific Islander alone	49	0.04%
Two or more races	3401	
Hispanic or Latino (of any race)	328	9.6%
Not Hispanic or Latino	3073	90.4%

Source: Iowa State Data Center, Annual County Population Estimates (2015)

Glossary of Terminology

AADT: Annual Average Daily Traffic count. This is the average number of vehicles that travels a section of road in a day.

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 established by the City or County Assessors for real or personal property, minus any tax exemptions (excluding military tax exemption), to use as a basis for levying property taxes.

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 governmental 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 (usually a fiscal year) that matches all planned revenues and expenditures with various governmental services.

Glossary of Terminology (continued)

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 budget & financial plan of the Board of Supervisors.

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

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

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

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

Capital Expenditure: Expenditures that are commonly associated with construction projects designed to improve the value of the government assets. Examples of capital expenditures include new roads, building, recreational facilities and large scale remodeling. Also included are capital equipment purchases such as vehicles, furniture, computers, software, machinery, and special tools, which are usually distinguished from operating items according to their value and projected useful life span.

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

Glossary of Terminology (continued)

Cash Basis: A basis of accounting in which transactions are recorded when cash is either received or disbursed. The County's 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 governmental 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 yield while maintaining the safety of capital and its liquidity.

Current Taxes: Property 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: Property 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.

Disbursement: Payment in cash.

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

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year, often detailed by revenue types and revenue sources.

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 of any given budget year. Johnson County has specified July 1 to June 30 as its fiscal year.

Glossary of Terminology (continued)

FTE: Full time equivalent; an 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 funds, enterprise funds, agency funds, internal service funds, and special assessment funds.

Fund Balance: Fund balance is the difference between the assets and liabilities of a self-balancing governmental fund.

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

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 or program. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee in the use of the grant funds.

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.

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

Glossary of Terminology (continued)

MH-DS Fund: Mental Health and Disability Services fund is a separate fund to account for the operations related to services for the mentally ill, intellectually disabled, and developmentally disabled individuals.

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 expressed 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 service provision. 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, etc.

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

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

Property Tax Replacement: Monies apportioned by the State each year to replace all or a portion of the tax that would be due on a 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 unavailable for general appropriation.

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

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of a governmental enterprise or similar activity.

Glossary of Terminology (continued)

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.

SEATS: The Johnson County department responsible for meeting the transportation needs of the elderly and disabled population.

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 requires the use of special revenue funds when legally mandated.

Taxable Valuation: Property values established by the City or County Assessor, minus the value of military tax exemption, multiplied by the rollback rate.

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.

Additional Definitions

Expenditure Service Area: Classification of expenditures which provide additional detail about the purpose of the expenditures.

Service Area Number

1. **Public Safety and Legal Services:** Expenditures for Law Enforcement, Legal Services, Emergency Services, Assistance to District Court System, Court Proceedings, and Juvenile Justice Administration.

3. **Physical Health and Social Services:** Expenditures for Physical Health Services, Services to the Poor, Services to Military Veterans, Children's and Family Services, Services to Other Adults, and the Chemical Dependency Program.

4. **Mental Health, Intellectual Disability, and Developmental Disabilities:** Expenditures for Services to Persons with Mental Health Problems/Mental

Glossary of Terminology (continued)

Illness, Persons with Intellectual Disabilities, and Persons with Other Developmental Disabilities, General Administration, County Provided Case Management, County Provided Services and Persons with Brain Injury.

6. **County Environment and Education:** Expenditures for Environmental Quality, Conservation and Recreation Services, Animal Control, County Development, Educational Services and President or Governor Declared Disasters.
7. **Roads and Transportation:** Expenditures for Secondary Roads Administration and Engineering, Roadway Maintenance, General Roadway Expenditures and Mass Transit.
8. **Government Services to Residents:** Expenditures for Representation Services and State Administrative Services.
9. **Administration:** Expenditures for Policy & Administration, Central Services, and Risk Management Services.
0. **Non-program Expenditures, Disbursements and Other Budgetary Financing Uses:** Used to account for three independently budgeted expenditure classes: 1) Non-program Current Expenditures, 2) Long-Term Debt Service Expenditures, and 3) Capital Project Expenditures

Glossary of Terminology (continued)

SERVICE AREA AND DEPARTMENT/ELECTED OFFICE LIST*

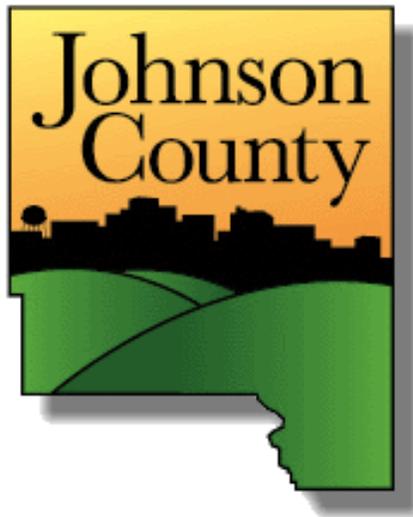
1. Public Safety & Legal Services	1	Ambulance
	2	County Attorney
	8	Sheriff
	10	Medical Examiner
	20	General Basic Block Grants
	27	Juvenile Justice Admin – Court Services
	28	Court Services – Clerk of Court, County Atty
	31	EMS
	47	Court Services – Sheriff
	54	Juvenile Crime Prevention Grant
	68	Law Enforcement Proceeds
	69	Prosecutor Forfeiture Proceeds
	3. Physical Health & Social Services	4
12		SEATS
41		Institutional Accounts
45		Social Services
50		Veterans Affairs
4. MHDD	42	Targeted Case Management (TCM)
	46	Mental Health/Developmental Disabilities (MH/DD)
6. County Environment & Education	19	Planning, Development, & Sustainability
	24	Conservation
	23	Rural Basic Block Grant
	64	Historical Preservation
7. Roads and Transportation	48	Road Construction Escrow
	49	Secondary Roads
8. Government Services	11	Recorder
	14	Treasurer
	33	Auditor/Elections
	87	Recorder's Record Management
9. Administration	3	Auditor/Accounting
	5	Board of Supervisors
	6	Human Resources
	7	Information Technology
	15	Finance
	17	Physical Plant
	18	Central Services
	22	Insurance
0. Capital Projects/Non-Program/Other	21	General Supplemental Block Grant
	25	County Farm
	32	Special Resource Enhancement - Conservation
	40	Technology
	44	Capital Expenditures
	65	Debt Service
	81	Energy Reinvestment Fund
	82	Conservation Trust
	83	Conservation Bond
85	Capital Projects	

*The following county departments have appropriated budget authority in more than one service area: County Attorney (SA1 & SA9); Sheriff (SA1 & SA6); Treasurer (SA8 & SA9); (Central Services (SA3, SA6, SA8 & SA9); General Basic Block Grants (SA1, SA3 & SA6); Court Services/Attorney (SA1 & SA9); Rural Basic Block Grants (SA1 & SA6); Secondary Roads (SA7 & SA0). They appear in the table above only once under the service area that contains the largest portion of their departmental budget.

Glossary of Terminology (continued)

Revenue Sources: Classification of revenues which provide additional detail about the purpose of the revenues.

1. **Taxes:** Includes Current & Delinquent Property Taxes, Penalties, Interest & Costs on Property Taxes. Also includes Other County Taxes, Local Option Taxes, Gambling Taxes, Tax Increment Financing Taxes and Utility Replacement Taxes.
2. **Intergovernmental:** Includes State Shared Revenues, State Replacements Against Levied Taxes, Other State Tax Replacements, State/Federal Pass-Through Revenues, Contributions from Other Intergovernmental Units, State Grants and Entitlements, Federal Grants and Entitlements and Payments in Lieu of Taxes.
3. **Licenses and Permits:** Includes Alcoholic Beverage & Tobacco control, Building Structure & Equipment Permits, Health & Environmental Licenses and Permits, and a few other licenses and permits.
4. **Charges for Service, Statutory:** Includes certain fees of Recorder, Treasurer, and Sheriff.
5. **Charges for Service, Non-Statutory:** Includes certain fees for General Government, Public Safety, Recreation, Education, Health, Sanitation, Transportation and Miscellaneous.
6. **Use of Money and Property:** Includes Earnings from Investments, Rents, Vending, Commissions and Miscellaneous.
7. **Miscellaneous Revenues:** Includes Special Assessments, Contributions and Donations, Unclaimed Property, Sale of Commodities, Recoveries & Restitution, Fines for Violations of County Ordinances, Reimbursements, Forfeitures and Defaults.
8. **Other Financing Sources:** Includes Operating Transfers, Proceeds from General Long-Term & Other Debt, and Proceeds of General Fixed Asset Sales.



**END OF
FISCAL YEAR 2018 ANNUAL BUDGET**

