

Johnson County, Iowa

FISCAL YEAR 2019

ANNUAL BUDGET



Johnson County, Iowa

Annual Budget for the Fiscal Year 2019

Adopted March 8, 2018



**Prepared by the
Johnson County Finance Department**

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

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Johnson County

Iowa

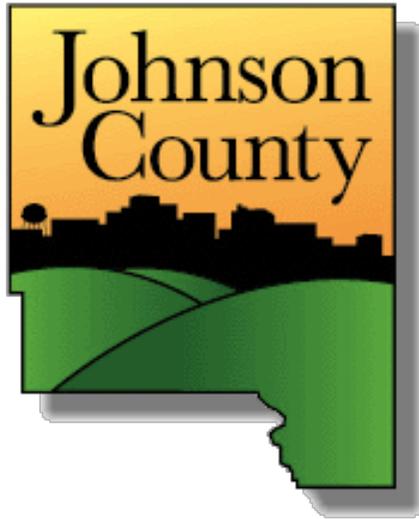
For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

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 2019 (July 1, 2018 – 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 FY21.

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

June 8, 2018

Dear Citizens of Johnson County,

I am pleased to present you with the fiscal year 2019 (FY19) annual budget that is for the period July 1, 2018 to June 30, 2019. The Johnson County Board of Supervisors began the budget process on November 20, 2017 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 8, 2018 and certified to the State of Iowa Department of Management on March 15, 2018.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a [Distinguished Budget Presentation Award](#) to Johnson County for the Annual Budget beginning July 1, 2017 (fiscal year 2018 budget). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This is the third consecutive year that Johnson County has received this award.

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

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 [18-25](#).

Capital Project budget priorities for FY18 are:

- Road construction on Herbert Hoover Highway
- Renovation of space at the County Courthouse
- Purchase of a building or land for the Crisis Intervention Team (CIT)
- Construction of a Conservation operations shop
- Construction on the Herbert Hoover Trail
- Replacement of windows at the HHS Building

The Herbert Hoover Highway road construction project is the section from Interstate 80 to Wapsi Road, includes reconstruction of the road, and has a budget of \$2,500,000. Renovation of space in the County Courthouse will be for the clerk of court offices and for updated courtrooms. The amount budgeted is \$1,100,000. Purchasing a building or land for the CIT is budgeted at \$600,000 for FY19 with an additional \$1,000,000 in reserves from FY18. Construction of a Conservation operations shop in the Sutliff area is budgeted at \$700,000. Construction on the Herbert Hoover Trail Phase 3 from the City of Solon to Oasis Road is budgeted at \$672,477. Replacement of windows at the HHS Building is for the three stairwells, both ends of the building, and one section on the southeast side budgeted at \$600,000. The county also intends to spend approximately \$737,838 in FY19 for various departmental vehicles and equipment and \$769,315 for county building maintenance. In addition, the county will spend \$1,197,586 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.). Of Iowa's 99 counties, Johnson County is the third fastest growing county and fourth largest county so the Board has to meet the growing demand for services and prioritize infrastructure projects.

One short-term factor in budgeting for FY19 was the Board of Supervisor's desire to increase the amount of county grant funding available for local non-profit organizations. In FY18 the amount budgeted for quality of life grants, economic development grants, and social services grants was \$3,122,769. For FY19 the amount budgeted is \$3,425,282 an increase of \$302,513 or 9.7%. There was additional funding for five of the eight county libraries, local food and affordable housing, and for several social service agencies. In the last 3 years, funding in this area has increased by \$1,223,285 or 55.5%.

A short-term factor in budgeting for FY19 is that the countywide valuation in taxable property increased by \$736,767,662 or 10%. For the last ten fiscal years, the value of taxable property has increased by an average of 4.6%. In FY19, the resulting tax growth of \$4,058,709 (i.e. the FY19 increase in taxable value multiplied by the tax levy rate in effect for FY18) 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 FY19 is whether the state will honor their commitment to fund the county for the commercial and industrial property rollback replacement credit. The amount budgeted for this credit in FY19 is \$1,394,302, in FY18 the amount was \$1,453,821. Since the county does not know if this revenue will be appropriated in FY19, a contingency was budgeted. The total credit amount was budgeted as revenue, but a portion of that amount (\$1,271,483) was also included in the targeted ending fund balances, which increases the tax asking in FY19 by that same amount. If the state legislature decides not to pay the commercial and industrial rollback replacement, then we will only have to make up part of the difference with cash reserves.

Each year a short-term factor in budgeting is state legislation or the regional administration that will effect Mental Health/Disability Services (MH/DS). In FY18, there was new legislation that removed a property tax levy cap and thus generated more funding for MHDS. It also increased the tax bill overall. In FY19, the East Central Region (ECR) required the county to reduce its payments to them and thus reduced the MHDS budget by \$451,070 or 8.6%. The county budgeted an additional \$830,160 in FY19 for CIT/Access Center operations in FY19 and this funding will be received from the ECR (pending ECR Governing Board approval) after being transferred in from Johnson County for this purpose. These various changes along with some other budgetary changes in the MHDS FY19 proposed budget reduced the MHDS FY19 tax asking by \$258,980 and this helped to reduce the tax burden to taxpayers in the county.

In FY19, the Board is committed to a number of initiatives that address both the county's mission and strategic priorities. One of the priorities is addressing the need for jail diversion for those with mental health or substance abuse problems. Funding for a CIT/Access Center building or land in the amount of \$1,000,000 FY18 and \$600,000 in FY19 fulfills **strategic priority section I. G. and strategic priority section III. A.** In FY19 there is a continued focus on local affordable housing. \$600,000 was added to address the need in FY18 and in FY19 the Board increased this budget item to \$654,800 in total. This funding will go to the Johnson County Housing Trust Fund that will use the money to leverage the creation of more subsidized rental and housing units for low-income residents of the county. This investment in affordable housing may provide up to 56 residential units and is **strategic priority section I. D.** In addition to those strategic goals, in FY19 they are also funding \$396,150 for the Historic County Poor farm. This funding ties into **strategic priority section I. I., and strategic priority section III. C.** Additionally, the Historic County Poor farm plan, when completed, will provide a local food resource, provide affordable housing, and help to alleviate poverty in the county, fulfilling **strategic priority section III. B, C, and D.**

The FY19 budget has support for the Ambulance and Conservation departments, and the County Attorney's Office by providing personnel to meet service demands; support for building maintenance and sustainability, 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 Basic fund largely helps pay for secondary roads upgrades and maintenance as well as library and animal control services for our rural residents. Significant road projects (funded through the Capital Projects fund and transfers to the Secondary Roads fund from the Rural Basic and General Basic funds) anticipated in FY19 include improvements to a portion of the Herbert Hoover Highway, as well as maintenance of various gravel and sealcoat roads throughout the county. In FY19, the transfer amount from the Rural Basic fund to the Secondary Roads fund has increased from \$4,948,749 to \$5,042,336; an increase of \$93,587 or 1.9% over the prior fiscal year. In addition, the expenses of one Sheriff's deputy and a Soil and Water Conservation person, plus the increased block grant amounts has resulted in an expenditure increase in the Rural Basic fund of \$49,817 (4.2%).

Detailed FY19 budget information was presented at a public hearing on February 21, 2018. 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 \$756 million 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 ~\$2.86 million dollars is budgeted in the upcoming fiscal year.

The Board has approved expenditures of \$111,850,525 in the FY19 budget. The revenue from taxes levied on property totals \$59,015,485, 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, a mix of short-term and long-term borrowing and existing cash reserves.

What does all of this mean for taxpayers? Owners of commercial property in Iowa City will pay \$8.64 (+1.5%) more, while commercial property owners in other cities will pay \$15.24 (-2.5%) less annually per \$100,000 of assessed value than in FY18. Rural residential property owners will pay \$20.38 (-3.5%) less, Iowa City residents will pay \$11.43 (-3.0%) less, and other city residential property owners will pay \$8.46 (-2.3%) less annually per \$100,000 of assessed value when compared to FY18. Agricultural land property owners in rural areas will pay \$7.89 (+1.4%) more per \$100,000 of assessed value than they did in FY18.

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 56% of all property taxes collected in Iowa, while the shares paid by utilities, commercial and multi-residential property continues to decline. This disparity will undoubtedly continue to grow over the next few budget cycles as the Iowa Legislature has recently passed legislation that will phase out the funding of the commercial and industrial tax replacement revenues support starting in FY2020.

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", with 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.

Because 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	

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?
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

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?
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

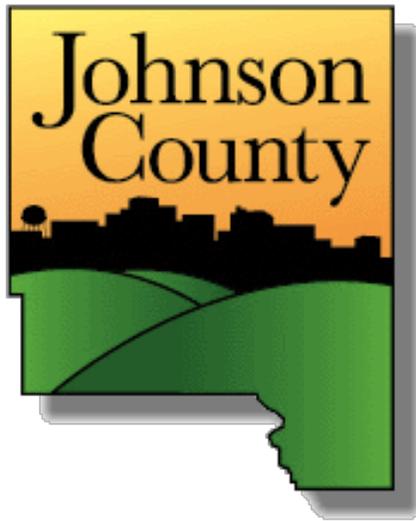
Note: The effort and attention required for Goals C and D will essentially “flip” between 2017 and 2018. A major focus in 2017 will be completion of the Master Plan for the Poor Farm (Goal C). This will require input and attention from the Board of Supervisors. With a plan in place for 2018, less involvement 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.



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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.

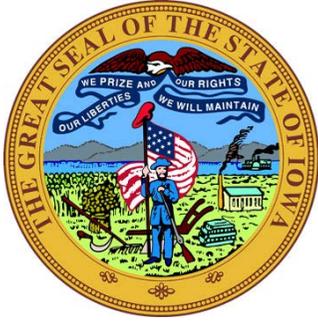
Until the late 1830s, the area known today as Johnson County was nothing more than wilderness and a hunting ground for the Fox and Sac Indian tribes. Between 1832 and 1837, the tribes were stripped of their lands by governmental treaty. Soon after settlers began to move into the area. The county was 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.

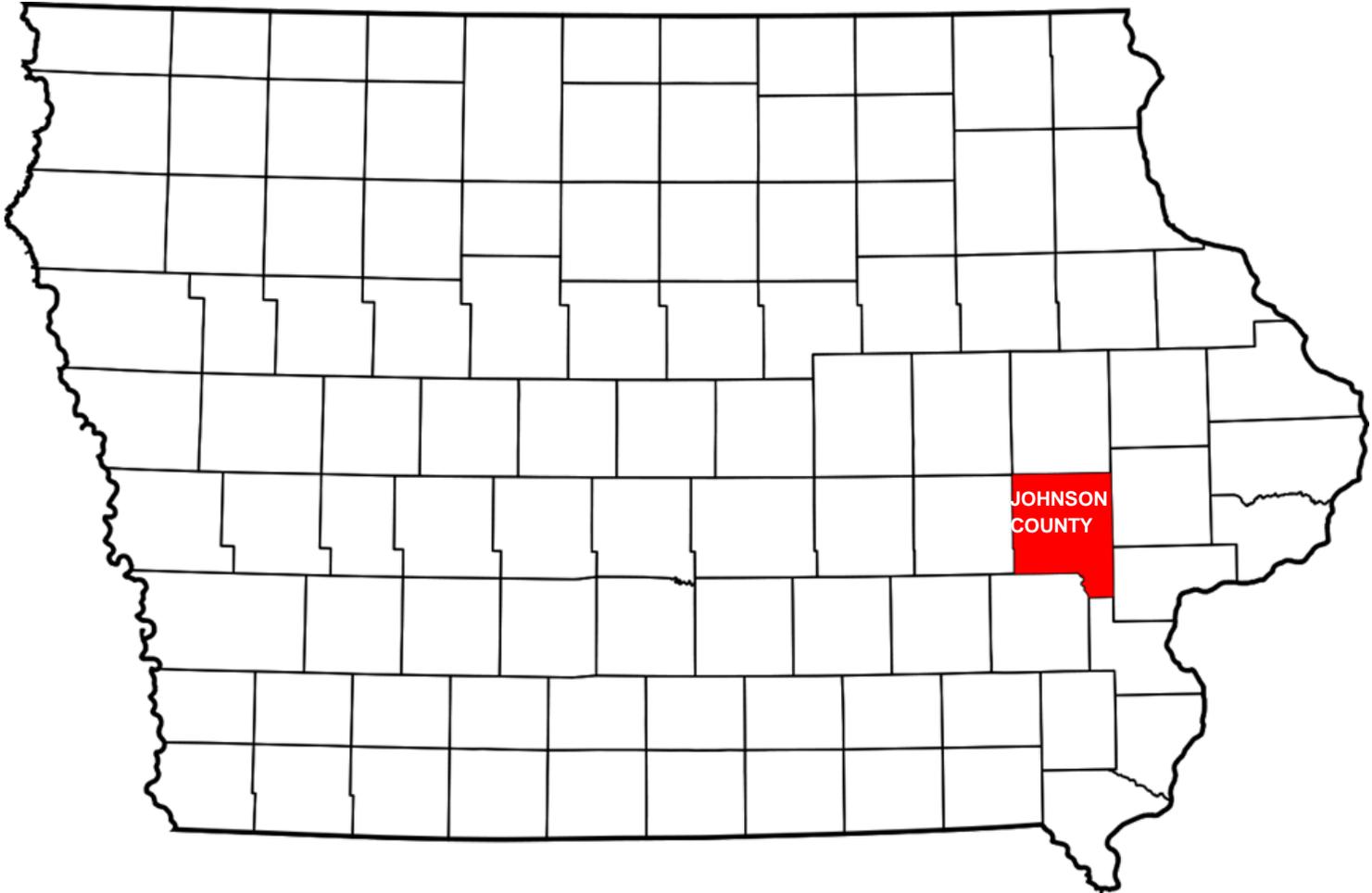
On December 31, 1839, an Act was passed to relocate the county seat of Johnson County with orders to keep present and future populations in mind. The site of the new county seat was easily chosen as Iowa City, the future capital of the Iowa Territory. In January 1855, the Fifth General Assembly voted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

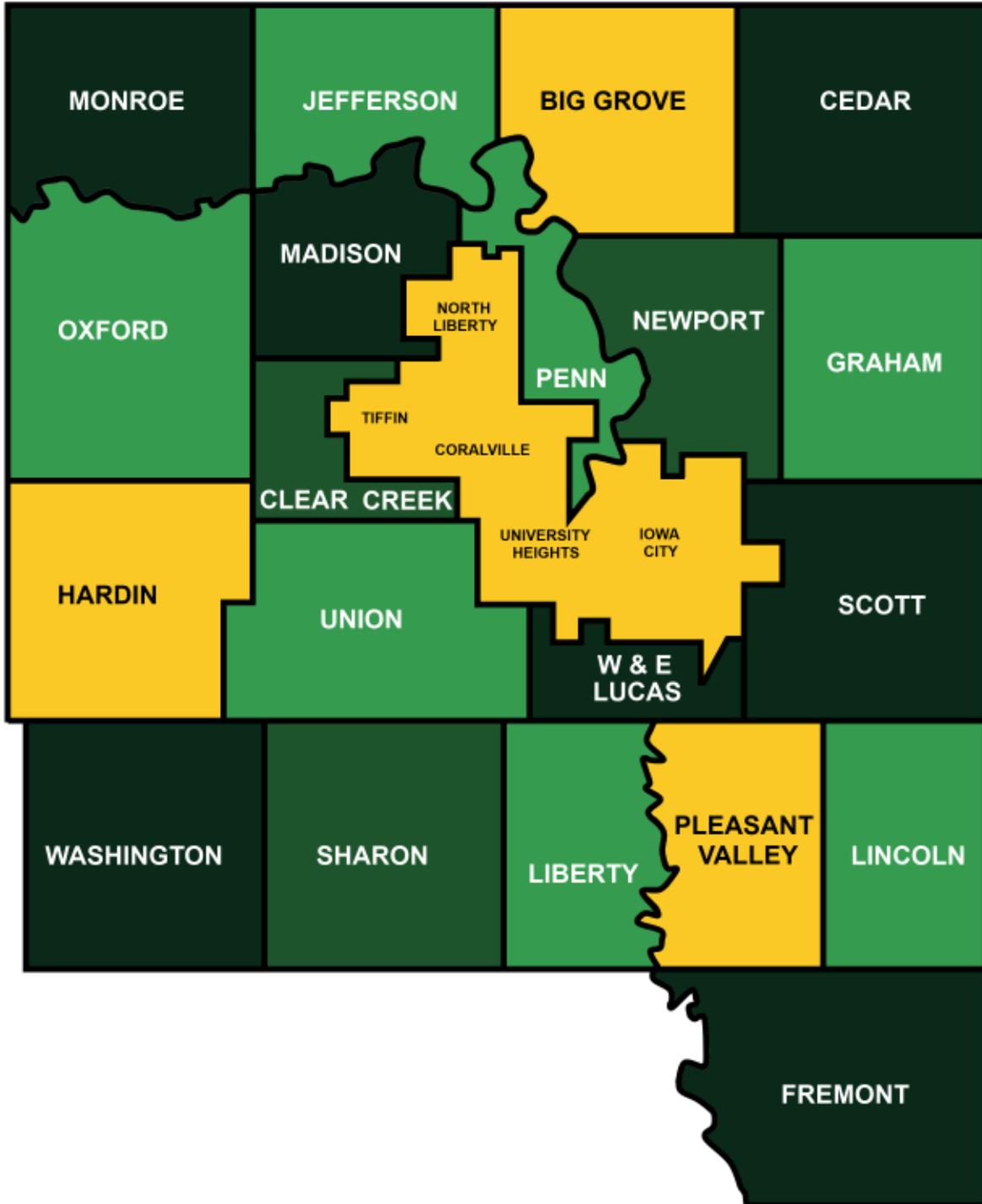
Johnson County is the 4th largest county in the state, serving an estimated 149,210 residents in 2017, and the second fastest growing at 14%. Johnson County has 46 departments and over 500 employees that provide a variety of services including law enforcement and legal services, maintaining records and 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



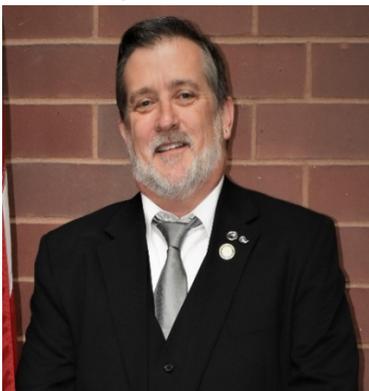
Lisa Green-Douglas
County Supervisor
Term Expiration: 12/31/2020



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



Rod Sullivan
County Supervisor
Term expiration: 12/31/2020



Kurt Friese
County Supervisor
Term Expiration: 12/31/2020



Pat Harney
County Supervisor
Term Expired: 12/31/2016

ELECTED OFFICIALS



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



Lonny Pulkrabek
County Sheriff
Term expiration: 12/31/2020



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



Travis Weipert
County Auditor
Term expiration: 12/31/2020



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

DEPARTMENT HEADS

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

BOARDS AND COMMISSIONS

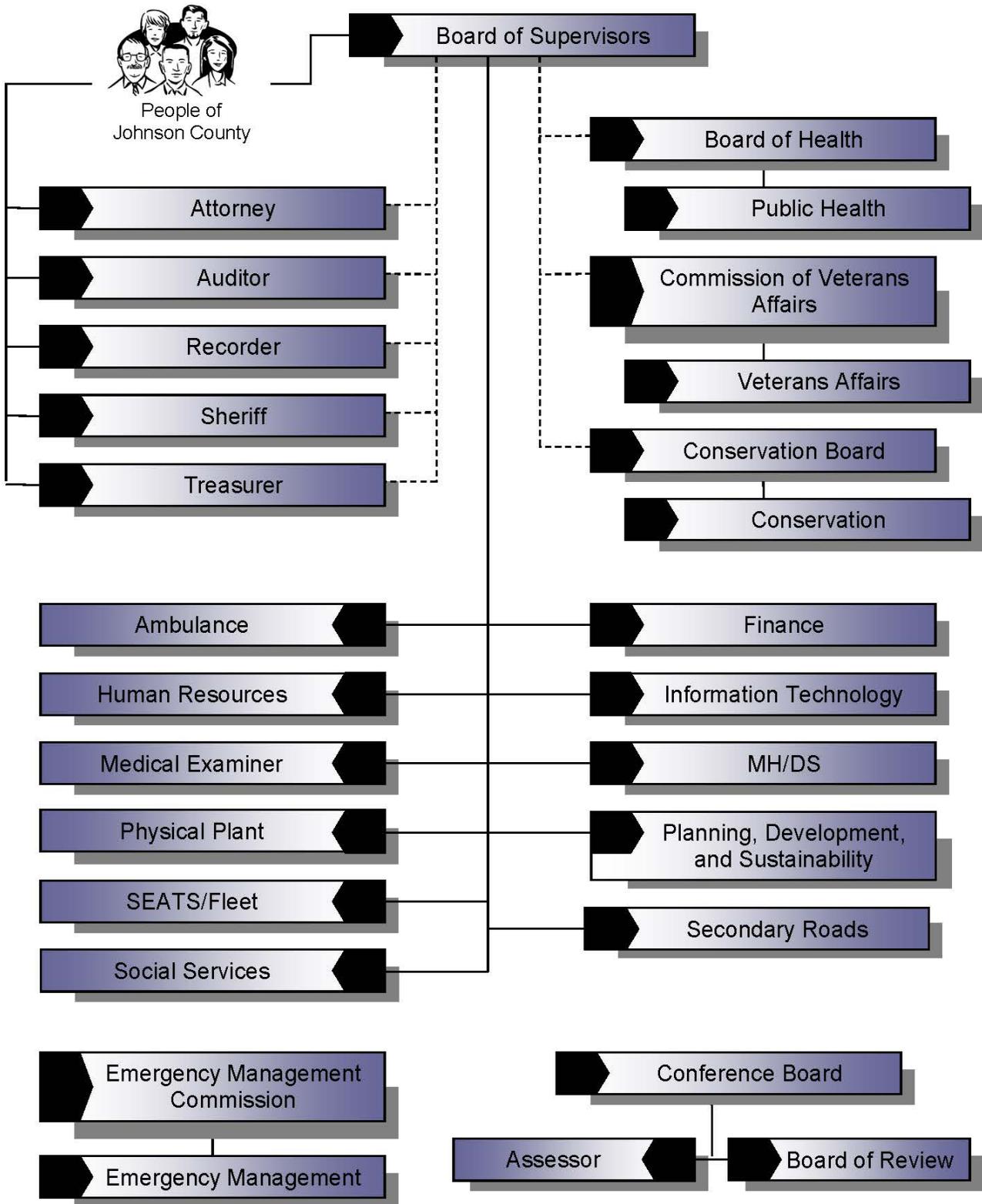
ADMINISTRATIVE BOARDS & COMMISSIONS
--

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

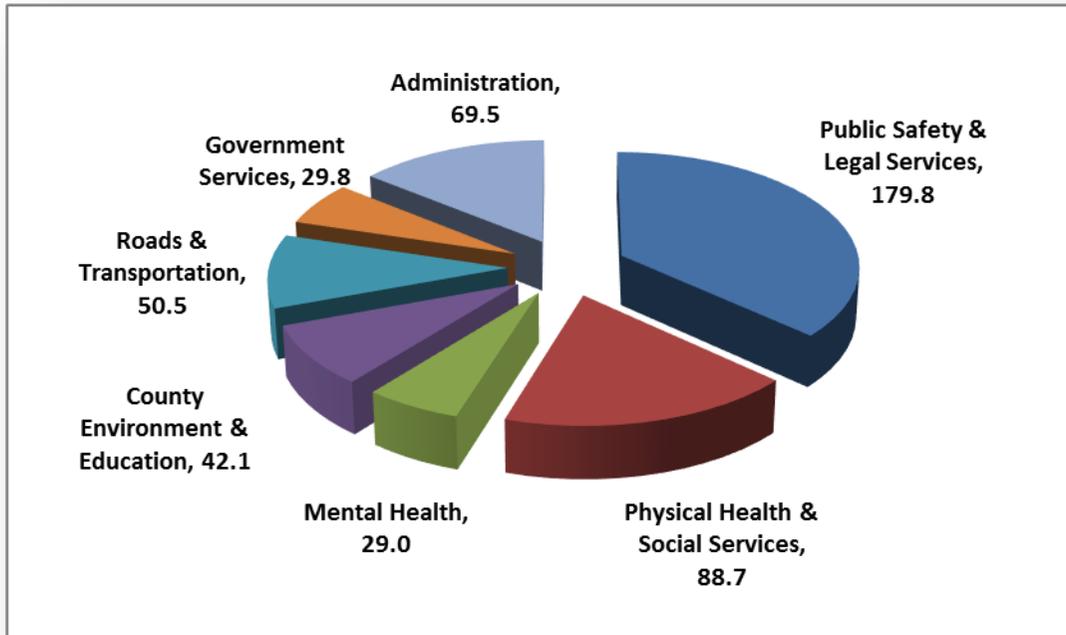
Johnson County Organizational Chart



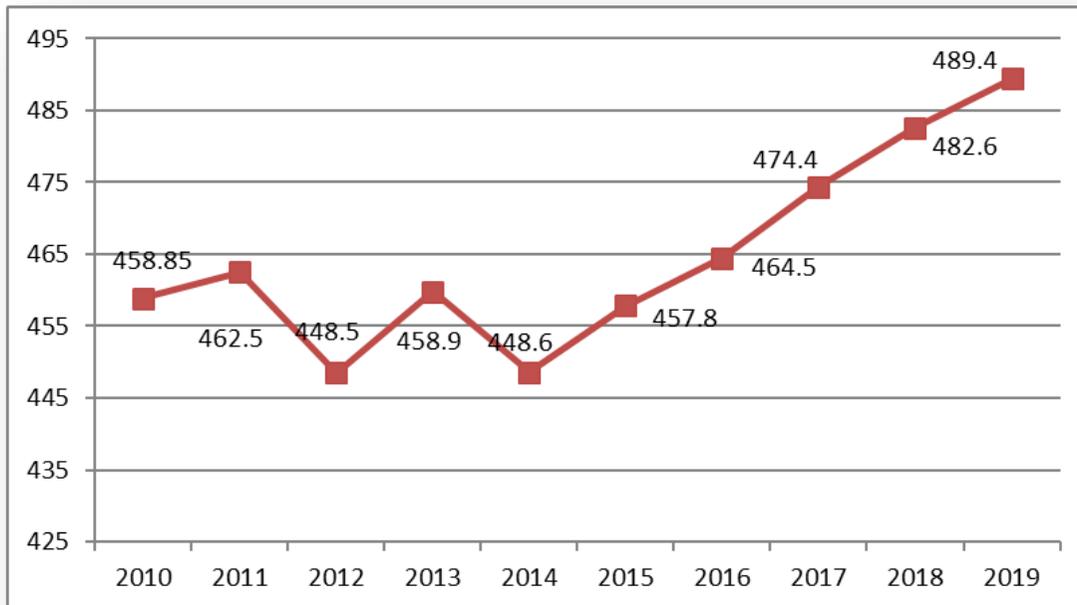
COUNTY EMPLOYEES BY SERVICE AREA/DEPARTMENT FOR THE LAST TEN YEARS

Service Area/Department	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Change
Public Safety & Legal Services											
Ambulance	37.9	39.9	40.0	39.9	40.3	40.3	42.4	43.4	49.0	51.8	2.8
County Attorney	21.2	20.9	21.5	21.3	18.3	19.3	20.1	21.4	22.4	23.9	1.5
Medical Examiner	3.0	3.0	4.6	4.6	5.0	5.2	5.7	6.1	5.5	6.5	1.0
Sheriff	101.0	103.2	91.2	92.1	92.1	93.2	97.8	98.6	97.6	97.6	0.0
Physical Health & Social Services											
Public Health	38.1	38.9	36.5	37.5	37.5	36.4	36.9	38.5	40.0	42.0	2.0
SEATS	31.2	29.9	32.3	34.9	34.8	36.1	36.7	39.7	40.4	40.4	0.0
Social Services	9.3	9.6	9.6	8.5	8.5	8.5	8.5	9.5	9.3	9.8	0.5
Veterans Affairs	0.6	1.0	0.8	0.8	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Mental Health											
MH/DS	40.5	41.0	35.5	37.0	36.0	11.0	11.0	9.0	8.9	7.0	-1.9
Targeted Case Management	0.0	0.0	0.0	0.0	0.0	26.0	26.0	22.0	4.5	4.5	0.0
County Environment & Education											
Conservation	16.9	17.4	17.7	18.8	18.8	20.8	24.1	25.1	25.6	29.1	3.5
Planning & Zoning	9.0	9.2	10.0	11.5	11.5	11.5	11.5	13.0	12.0	13.0	1.0
Roads & Transportation											
Secondary Roads	49.5	49.8	48.8	48.8	48.8	49.8	49.8	50.5	50.5	50.5	0.0
Government Services											
Auditor/Elections	14.8	14.0	13.9	18.9	12.9	13.7	9.7	19.8	9.8	9.8	0.0
Recorder	9.0	9.0	9.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	0.0
Treasurer	12.0	11.0	11.0	11.0	11.1	11.1	11.0	12.0	12.0	12.0	0.0
Administration											
Auditor/Accounting	18.5	18.5	19.0	19.1	17.6	17.1	16.5	16.1	14.6	15.1	0.5
Board of Supervisors	6.8	6.8	7.3	7.3	6.8	6.8	6.8	6.8	6.8	7.8	1.0
County Attorney	12.4	12.2	12.6	12.5	10.8	10.8	10.8	10.8	10.8	10.8	0.0
Human Resources	3.6	3.6	3.6	3.7	3.7	3.7	3.7	6.8	6.8	6.8	0.0
Information Services	11.6	11.6	11.6	11.6	11.1	11.5	11.5	13.0	13.0	13.0	0.0
Treasurer	4.0	4.0	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0
Finance	0.0	0.0	0.0	0.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0
Physical Plant	8.0	8.0	8.0	8.0	8.0	10.0	9.0	10.0	10.0	10.0	0.0
TOTAL FTE	458.9	462.5	448.5	459.8	448.6	457.8	464.5	474.4	464.5	476.4	11.9

FY19 FULL TIME EQUIVALENT BY SERVICE AREA



FY19 FULL TIME EQUIVALENT TREND



TAX INCREMENT FINANCING (TIF) IN JOHNSON COUNTY

Ten cities in Johnson County currently have nineteen 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 \$3,566,894 in tax revenues during FY2019 due to TIF. Johnson County has the third 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. Historically, TIF use in Johnson County has increased in the past 6 years an average of 1.6%.

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 \$19,732,000 of qualified bonding opportunities in FY 2019 and other existing debt issuances, the TIF areas within Johnson County will contribute approximately \$1,700,000 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 2.6% or \$17.12 per \$100,000 of taxable valuation.

In FY19, a large portion of TIF area in the City of Coralville will expire. The taxable value of \$395,956,151 will return to the tax rolls and \$1,700,232 in additional tax revenues will be returned to the county due to the TIF sunset. Total TIF increment decreased from \$1,040,612,914 in FY18 to \$756,987,339 in FY19, a drop of 27.3%. TIF increment valuation has not been this low since FY13

**FY19 Property Tax Dollars Diverted by City TIF Projects
In Johnson County, Iowa**

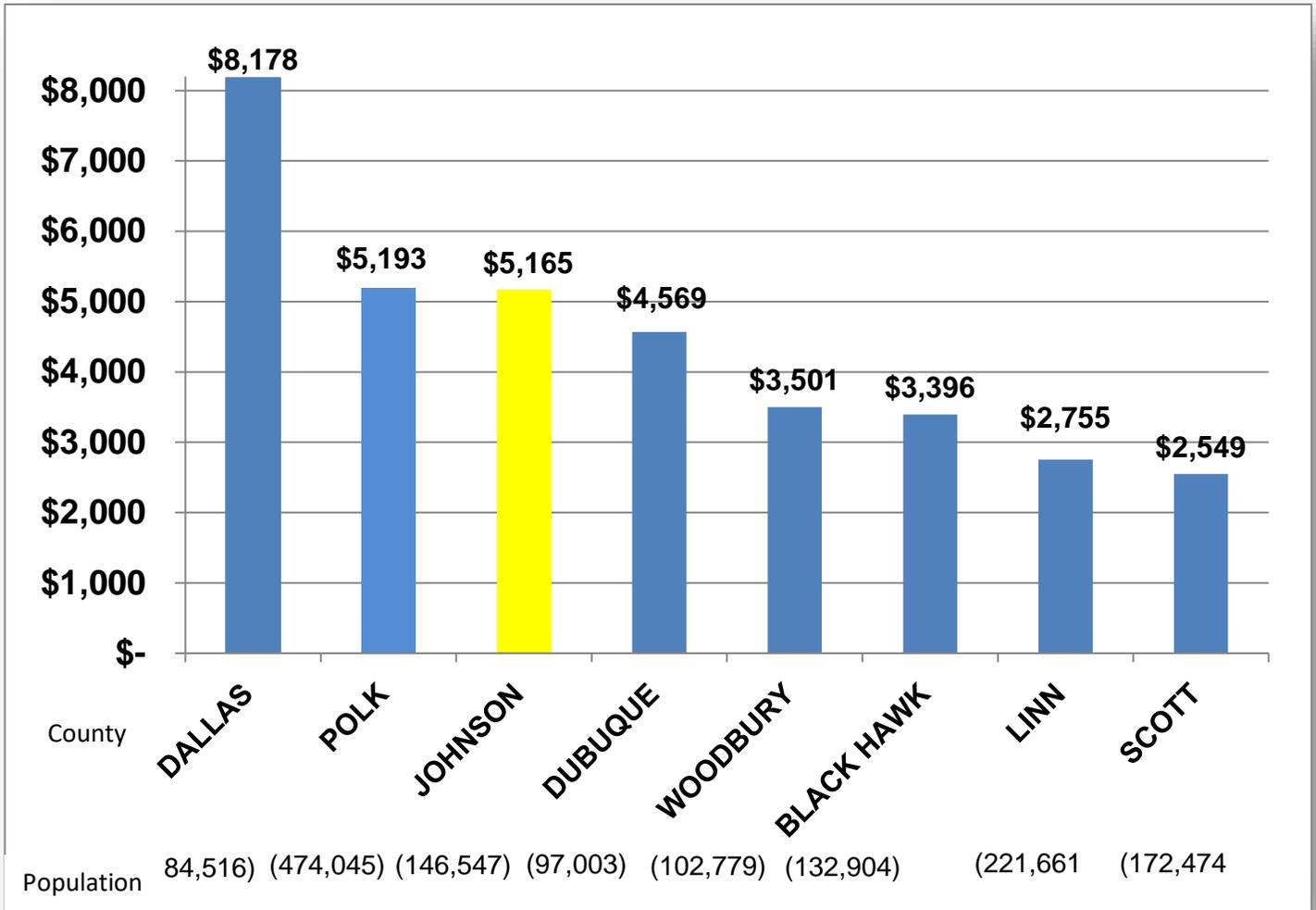
Receiving City	TIF Dollars Diverted
Coralville	10,857,407
North Liberty	4,553,915
Iowa City	2,624,211
Tiffin	1,142,436
Solon	824,517
University Heights	475,642
Shueyville	453,786
Lone Tree	411,614
Swisher	335,374
Oxford	73,948
All Cities	21,752,850

Authorities Losing Tax Revenue	TIF Dollars Diverted
All Schools	8,928,191
All Cities	8,290,206
Johnson County	3,566,894
Area School	667,466
County & City Assessors	232,672
Ag Extension	57,417
2 Townships (cemetery)	7,657
State of Iowa	2,347
All jurisdictions	21,752,850

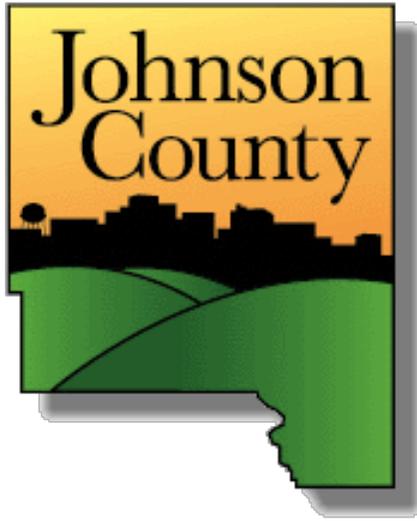
**Tax Increment of Other Iowa Counties
Top 8 Iowa Counties by Total Taxable TIF Value**

Tax Increment Taxable Valuation			
County	Rural	Urban	Total
POLK	22,620,131	2,438,979,308	2,461,599,439
JOHNSON	0	756,987,339	756,987,339
DALLAS	38,510	691,145,092	691,183,602
LINN	1,258,628	609,481,047	610,739,675
DUBUQUE	3,303,214	439,921,252	443,224,466
SCOTT	0	439,662,541	439,662,541
BLACK HAWK	0	451,355,494	451,355,494
WOODBURY	20,485,964	339,364,372	359,850,336

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 FY19 are \$87,908,463, a decrease of \$122,775 or -0.1% compared to the FY18 originally budgeted revenues. Property taxes are the largest source of revenue for Johnson County. In FY19, Net Current Property Taxes of \$58,260,730 will be 66.3% of total county revenues. Net current property taxes increased by \$2,080,627 or 3.7% from FY18. Net current property tax revenue has increased an average of 6.2% over the last 5 fiscal years.

The countywide levy rate decreased by \$0.31548 making the total FY19 countywide levy rate \$6.53594 per thousand dollars of taxable value. Rural residents will pay \$10.20255 per thousand dollars of taxable value which includes the additional rural levy rate of \$3.66661 per thousand dollars of taxable value. Residential property taxpayers in Iowa City will pay on average \$11.43 or 3.0% less than in FY18 per \$100,000 of assessed property value. Ag land taxpayers in unincorporated (rural) areas will pay on average \$7.89 or 1.4% more than in FY18 per \$100,000 of assessed property value. Commercial property taxpayers in Iowa City will pay on average \$8.64 or 1.5% more than in FY18 and commercial taxpayers in other Johnson County cities will pay on average \$15.24 or 2.5% less than in FY18 per \$100,000 of assessed property value.

The residential property rollback rate is 55.6209% in FY19, down from 56.9391% in FY18, meaning that homeowners were taxed on slightly less (~2.3%) of their assessed property value in FY19 compared to FY18.

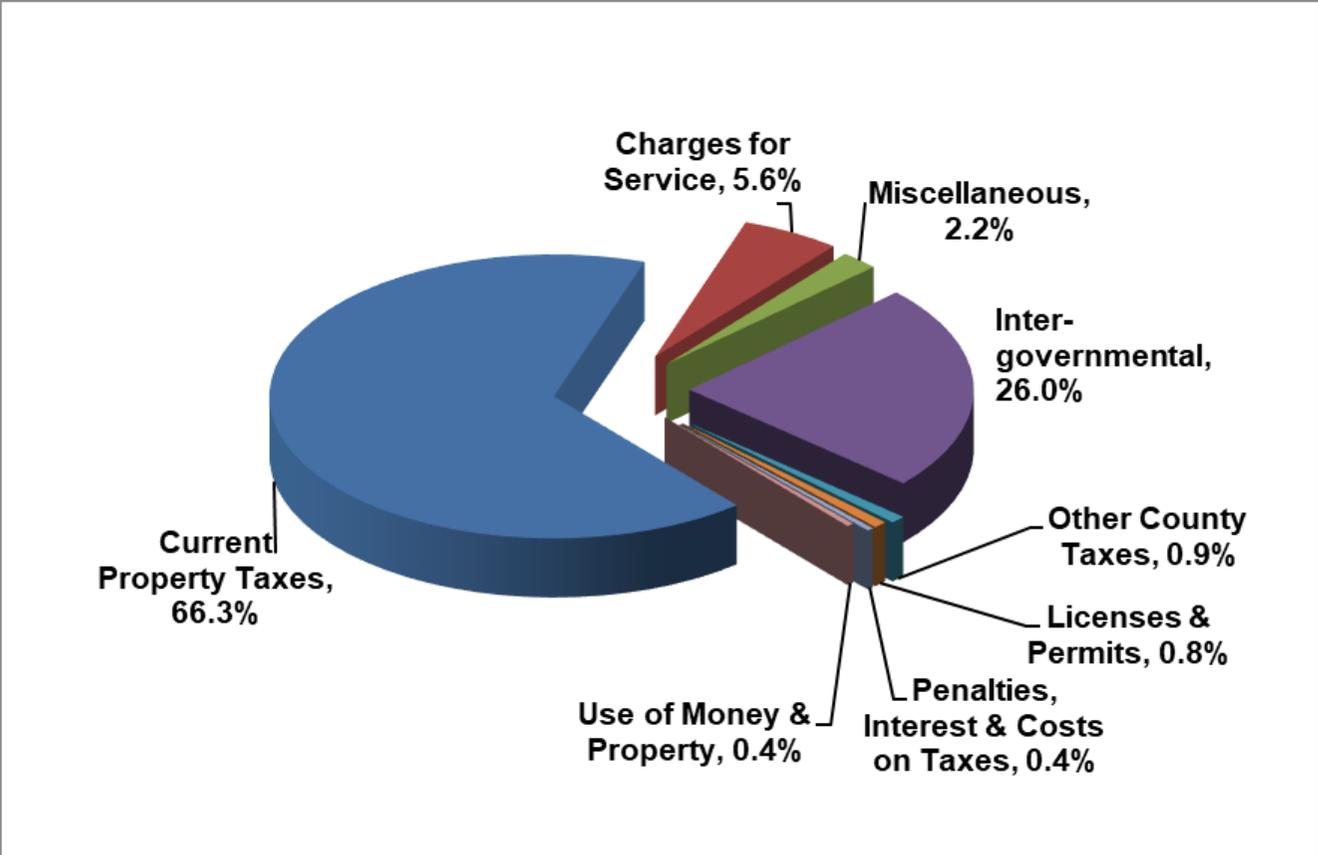
Intergovernmental revenue is the second highest portion of total revenues at \$20,640,600 or 23.5% of the total, a decrease of \$2,222,103 or 9.7% compared to the FY18 original budget. Of the Intergovernmental revenue total, the largest amount is the ~\$5.8 million in road use taxes for the Secondary Roads fund. In addition, the county expects to receive \$3,327,278 in tax credits and replacements and \$1,499,042 from the City of Iowa City from its paratransit services contract.

The remaining 10.2% or \$9,007,133 of total budgeted revenues is made up of several other sources that include: Charges for Service \$4,958,120; Miscellaneous Revenues \$1,917,073; Other County Taxes \$754,755 (mobile home taxes and utility replacement excise taxes); Licenses and Permit Fees \$685,850; Penalties, Interest & Costs on Taxes \$329,000 (interest charged on delinquent taxes); and the Use of Money and Property \$362,335 (depository interest and rental charges earned).

Other Financing Sources are inflows of current financial resources that are not reported as revenues by the county. The total in FY19 for this category of sources is \$35,264,711. Long Term Debt Proceeds is the largest portion of Other Financing Sources. At \$19,732,000 or 56.0% of the total Other Financing Sources, it's an increase of \$1,570,000 or 8.6% compared to the FY18 budgeted debt proceeds. Operating Transfers In (transfers of monies between county funds) is the second largest portion of Other Financing Sources. At \$15,323,711 or 43.5% of the total Other Financing Sources, it is a decrease of \$3,098,437 or 16.8% compared to the original FY18 budgeted amount. Proceeds of Fixed Asset Sales are the

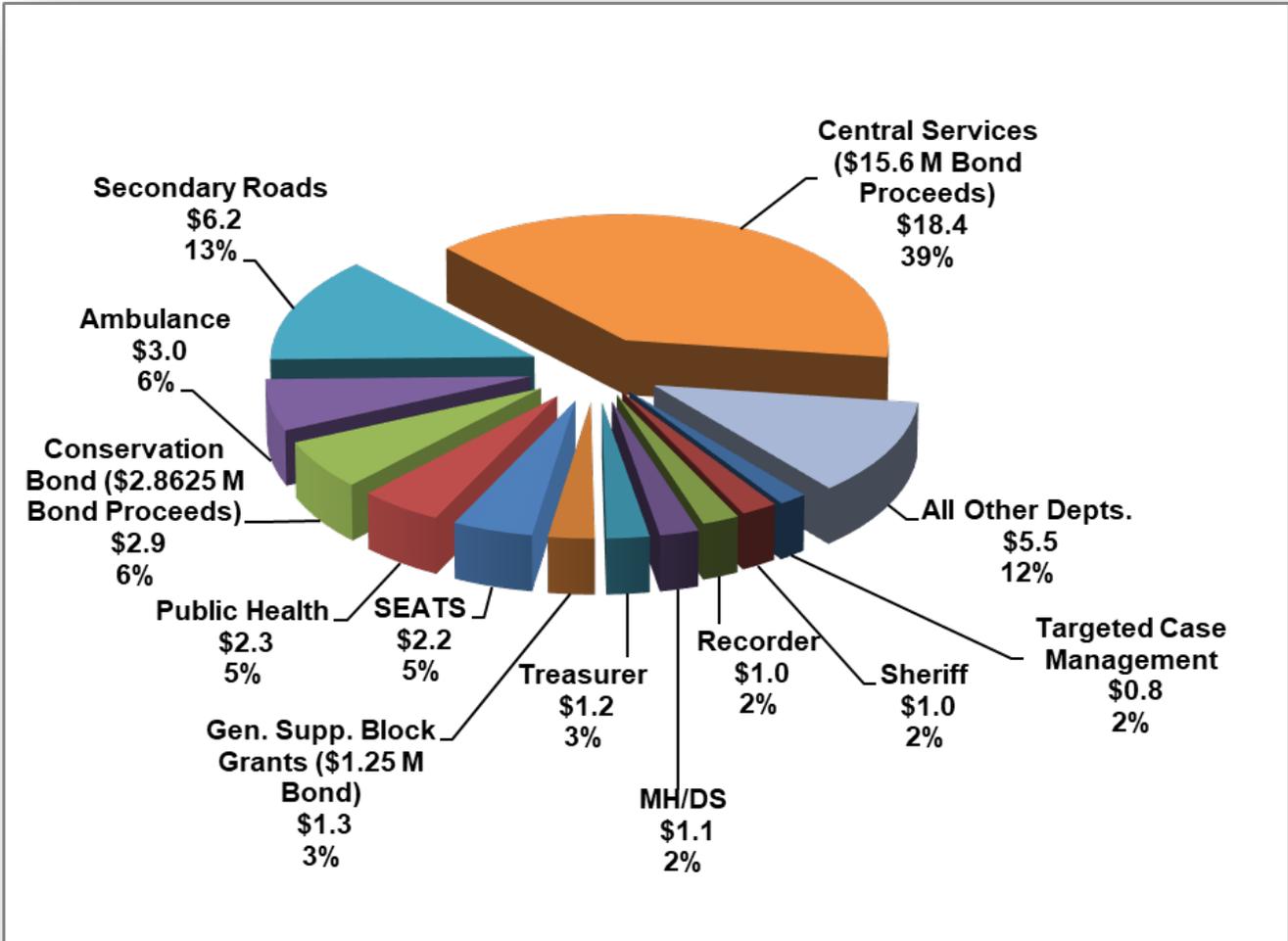
remaining component of Other Financing Sources. They comprise 0.6% of the total budgeted Other Financing Sources in the FY19 budget. Proceeds of Fixed Asset Sales are budgeted at \$209,500 in FY19, the same amount was budgeted in FY18.

Revenues & Other Financing Sources by Revenue Type



Revenues & Other Financing Sources

By Department, excluding taxes & transfers in (in \$ millions)



REVENUES	FY16	FY17			FY18				FY19	
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC										
01 Ambulance	2,725,884	3,000,832	103%	2,982,579	-1%	-18,253	2,982,579	2,982,579	0	0%
02 Attorney	363,502	351,035	83%	484,714	38%	133,679	484,714	381,577	-103,137	-21%
03 Auditor/Accounting	15,969	12,075	120%	9,100	-25%	-2,975	9,100	47,370	38,270	421%
04 Public Health	2,227,190	2,361,846	104%	2,138,445	-9%	-223,401	2,470,722	2,326,745	-143,977	-6%
05 Board of Supervisors	420	1,484	660%	225	-85%	-1,259	225	500	275	122%
06 Human Resources	3,000	3,000	100%	3,000	0%	0	3,000	3,000	0	0%
07 Information Services	46,907	54,942	102%	45,700	-17%	-9,242	45,700	45,200	-500	-1%
08 Sheriff	978,563	976,553	99%	1,008,350	3%	31,797	1,008,350	1,002,879	-5,471	-1%
10 Medical Examiner	267,399	276,736	101%	242,800	-12%	-33,936	242,800	257,800	15,000	6%
11 Recorder	1,005,830	1,051,034	107%	1,005,600	-4%	-45,434	1,005,600	1,027,000	21,400	2%
12 SEATS/Fleet	1,970,244	2,258,632	112%	2,110,798	-7%	-147,834	2,110,798	2,242,802	132,004	6%
14 Treasurer	1,265,481	1,326,924	123%	1,159,195	-13%	-167,729	1,159,195	1,199,195	40,000	3%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	108,993	99,398	92%	107,700	8%	8,302	107,700	107,700	0	0%
18 Central Services	14,140,400	14,127,402	98%	15,357,924	9%	1,230,522	15,438,759	18,423,181	2,984,422	19%
19 Planning, Development, & Sustainability	388,555	332,302	83%	375,560	13%	43,258	375,560	345,560	-30,000	-8%
20 Block Grants	10,000	10,000	100%	10,000	0%	0	2,500	0	-2,500	-100%
24 Conservation	132,460	137,320	102%	137,003	0%	-317	137,003	173,003	36,000	26%
25 County Historic Poor Farm	53,150	27,220	83%	32,700	20%	5,480	39,000	22,000	-17,000	-44%
31 EMS	25,656	7,440	30%	25,000	236%	17,560	25,000	25,000	0	0%
41 Institutional Accounts	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	2,043,248	2,301,992	86%	2,339,340	2%	37,348	1,296,086	788,250	-507,836	-39%
45 Social Services	259,044	303,474	93%	313,148	3%	9,674	365,971	310,290	-55,681	-15%
50 Veterans Affairs	17,399	16,225	162%	10,000	-38%	-6,225	18,550	16,500	-2,050	-11%
54 Juvenile Crime Prevention	13,817	15,119	63%	19,000	26%	3,881	27,155	15,000	-12,155	-45%
98 Revenue/Expense Adjustment	0	0	0%	1,000,000	0%	1,000,000	1,000,000	1,000,000	0	0%
TOTAL	28,063,111	29,052,985		30,917,881		1,864,896	30,356,067	32,743,131	2,387,064	
GENERAL SUPPLEMENTAL										
21 Block Grants	1,438,817	1,625,725		1,506,915	-7%	-118,810	1,506,915	1,291,922	-214,993	-14%
22 Insurance	35,304	77,127	96%	80,000	4%	2,873	125,229	85,000	-40,229	-32%
27 Juvenile Justice	0	0	0%	0	0%	0	0	2,500	2,500	0%
28 Court Services/Attorney	8,944	5,938	131%	4,500	-24%	-1,438	4,500	4,500	0	0%
33 Auditor/Elections	92,684	54,907	108%	128,490	134%	73,583	128,490	1,575	-126,915	-99%
47 Court Services/Sheriff	0	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	0%	100,000	0%	100,000	100,000	35,000	-65,000	-65%
TOTAL	1,575,749	1,763,697		1,819,905		56,208	1,865,134	1,420,497	-444,637	
46 MH-DS	1,235,927	997,436	87%	1,081,789	8%	84,353	1,081,789	1,087,365	5,576	1%
RURAL BASIC FUND										
23 Block Grants	77,997	68,232	101%	45,432	-33%	-22,800	45,432	45,879	447	1%
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	77,997	68,232		55,432		-12,800	55,432	55,879	447	

REVENUES	FY16	FY17		FY18				FY19		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS										
49 Secondary Roads	6,219,830	6,262,974	101%	6,686,946	7%	423,972	6,686,946	6,189,946	-497,000	-7%
TOTAL	6,219,830	6,262,974		6,686,946		423,972	6,686,946	6,189,946	-497,000	
SPECIAL REVENUE										
32 REAP	51,179	52,926	104%	51,011	-4%	-1,915	51,011	38,271	-12,740	-25%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
56 Ambulance Special Revenue	0	0	0%	0	0%	0	0	0	0	0%
61 Courthouse Centenary	0	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	48,304	10,568	5%	200,000	1793%	189,432	200,000	200,000	0	0%
69 Prosecutor Forfeiture	12,116	5,948	496%	4,200	-29%	-1,748	3,200	3,200	0	0%
82 Conservation Trust	965,186	274,316	39%	1,583,575	477%	1,309,259	3,777,074	108,953	-3,668,121	-97%
87 Recorder's Records Management	28,882	30,558	105%	31,180	2%	622	31,180	105,350	74,170	238%
TOTAL	1,105,667	374,316		1,869,966		1,495,650	4,062,465	455,774	-3,606,691	
CAPITAL PROJECTS										
38 Rural Capital Projects	0	0	0%	0	0%	0	0	0	0	0%
40 Technology	41,657	38,997	92%	42,500	9%	3,503	45,700	43,000	-2,700	-6%
44 Capital Expenditures	4,525	5,736	127%	5,500	-4%	-236	9,258	5,500	-3,758	-41%
81 Energy Reinvestment Fund	28,989	130,494	43%	88,000	-33%	-42,494	299,396	88,000	-211,396	-71%
83 Conservation Bond	1,700,000	1,694,751	102%	3,486,000	106%	1,791,249	3,486,000	2,862,500	-623,500	-18%
85 Capital Projects	5,184	31,526	225%	1,008,000	3097%	976,474	1,008,000	1,508,000	500,000	50%
TOTAL	1,780,355	1,901,504		4,630,000		2,728,496	4,848,354	4,507,000	-341,354	
65 DEBT SERVICE	487,456	462,902	102%	477,696	3%	14,794	477,696	508,416	30,720	6%
FUND TOTALS										
GENERAL BASIC	28,063,111	29,052,985		30,917,881	6%	1,864,896	30,356,067	32,743,131	2,387,064	8%
GEN SUPPLEMENTAL	1,575,749	1,763,697		1,819,905	3%	56,208	1,865,134	1,420,497	-444,637	-24%
MH-DS	1,235,927	997,436		1,081,789	8%	84,353	1,081,789	1,087,365	5,576	1%
RURAL BASIC	77,997	68,232		55,432	-19%	-12,800	55,432	55,879	447	1%
SECONDARY ROADS	6,219,830	6,262,974		6,686,946	7%	423,972	6,686,946	6,189,946	-497,000	-7%
SPECIAL REVENUE	1,105,667	374,316		1,869,966	400%	1,495,650	4,062,465	455,774	-3,606,691	-89%
CAPITAL PROJECTS	1,780,355	1,901,504		4,630,000	143%	2,728,496	4,848,354	4,507,000	-341,354	-7%
DEBT SERVICE	487,456	462,902		477,696	3%	14,794	477,696	508,416	30,720	6%
TOTAL	40,546,092	40,884,046		47,539,615		6,655,569	49,433,883	46,968,008	-2,465,875	

TAX LEVY RATES

	FY18 TAX LEVY*	FY19 TAX LEVY*	\$ CHANGE
GENERAL BASIC	\$ 3.50000	\$ 3.50000	\$0.000
GENERAL SUPPLEMENTAL MH-DD	\$ 0.53648	\$ 0.21176	-\$0.325
DEBT SERVICE	\$ 0.67548	\$ 0.58222	-\$0.093
TOTAL COUNTYWIDE	\$ 2.13947	\$ 2.24196	\$0.102
RURAL BASIC	\$ 6.85143	\$ 6.53594	-\$0.315
TOTAL RURAL	\$ 3.69992	\$ 3.66661	-\$0.033
	\$ 10.55135	\$ 10.20255	-\$0.349

TAX ASKINGS

	FY18 TAX ASKINGS	FY19 TAX ASKINGS	\$ CHANGE	% CHANGE
GENERAL BASIC	\$ 25,818,483	\$ 28,397,174	\$2,578,691	10.0%
GENERAL SUPPLEMENTAL MH-DD	\$ 3,957,475	\$ 1,718,139	-\$2,239,336	-56.6%
DEBT SERVICE	\$ 4,982,837	\$ 4,723,857	-\$258,980	-5.2%
TOTAL COUNTYWIDE	\$ 18,008,623	\$ 19,887,217	\$1,878,594	10.4%
RURAL BASIC	\$ 52,767,418	\$ 54,726,387	\$1,958,969	3.7%
TOTAL RURAL	\$ 6,095,702	\$ 6,155,073	\$59,371	1.0%
	\$ 58,863,120	\$ 60,881,460	\$2,018,340	3.4%

* Levy Rate per \$1,000 of Taxable Valuation

Expenditure Summary

Expenditures (excluding transfers out) for FY19 totaled \$111,850,525 and increased by \$1,433,036 or 1.3% compared to the FY18 originally budgeted expenditures. Increased personnel costs of \$2,821,693 are due to annual wage and health insurance premium increases, 11.3 FTE of additional staff, and an increase in part time staff hours and their hourly wages. The following service areas (listed on [pages 254-256](#) of the glossary) make up the expenditures for the county:

Public Safety and Legal Services expenditures total \$25,857,149; an increase of \$1,261,902 and a 5.1% increase compared to FY18. This service area added 5.8 FTE, increasing expenditures by \$405,184. Other personnel expenses increased \$537,316. This service area is the largest portion of overall expenditures in the county budget, accounting for 23.1% of the FY19 budgeted expenditure total.

Physical Health and Social Services expenditures total \$12,661,567; an increase of \$1,827,630 and a 16.9% increase compared to FY18. The increase in expenditures is split fairly evenly between Public Health, SEATS, and Social Services. The majority of the expense increase is due to personnel expenses. Physical Health and Social Services expenditures comprise 11.3% of the county's total expenditure budget in FY19.

Mental Health and Disability Services expenditures total \$7,397,539; a decrease of \$1,159,779 and a 13.6% decrease compared to FY18. The decrease is due to the Targeted Case Management (TCM) department's reduction in personnel and related expenses. Mental Health and Disability Services expenditures comprise 6.6% of the county's total expenditure budget in FY19.

County Environment and Education expenditures total \$5,642,211; an increase of \$422,919 and an 8.1% increase compared to FY18. The majority of the expenditure increase in this area comes from the addition of 3.5 FTE for the Conservation department. County Environment and Education expenditures comprise 5.0% of the county's total expenditure budget in FY19.

Roads and Transportation expenditures total \$11,452,927; an increase of \$1,203,954 and a 11.7% increase compared to FY18. The majority of the increase is for additional bridge repairs and road surface repairs scheduled in FY19. Roads and Transportation expenditures comprise 10.2% of the county's total expenditure budget in FY18.

Government Services to Residents expenditures total \$3,045,489; an increase of \$347,166 and a 12.9% increase compared to FY18. The increase in expenditures is due to Recorder's Office digitizing more records in FY19. Government Services to Residents expenditures comprise 2.7% of the county's total expenditure budget in FY19.

Administration expenditures total \$10,183,792; an increase of \$562,262 and a 5.8% increase compared to FY18. The majority of the expenditure increase is from the expense of the

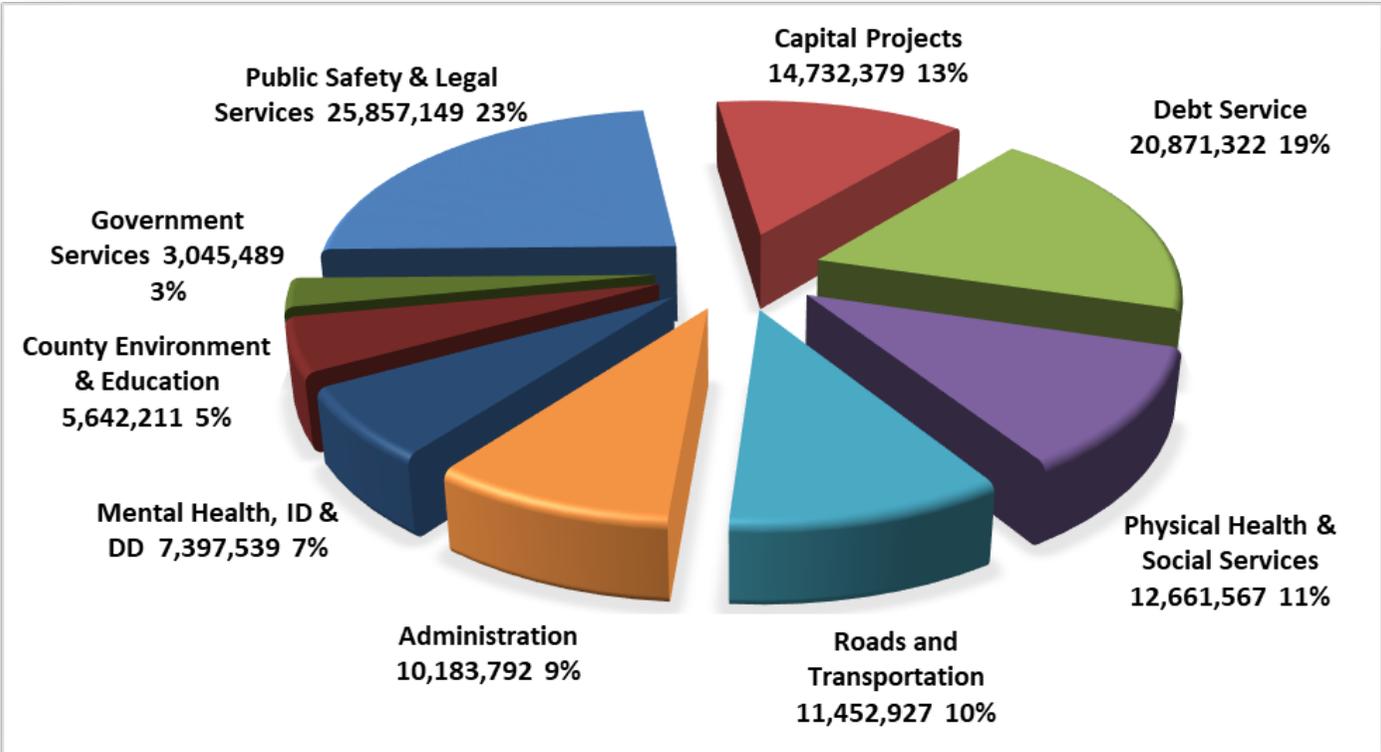
County Attorney leased space and property taxes on that space. Administration expenditures comprise 9.1% of the county's total expenditure budget in FY19.

Nonprogram Current expenditures total \$6,150; an increase of \$60 and a 1.0% increase compared to FY18. 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 FY19.

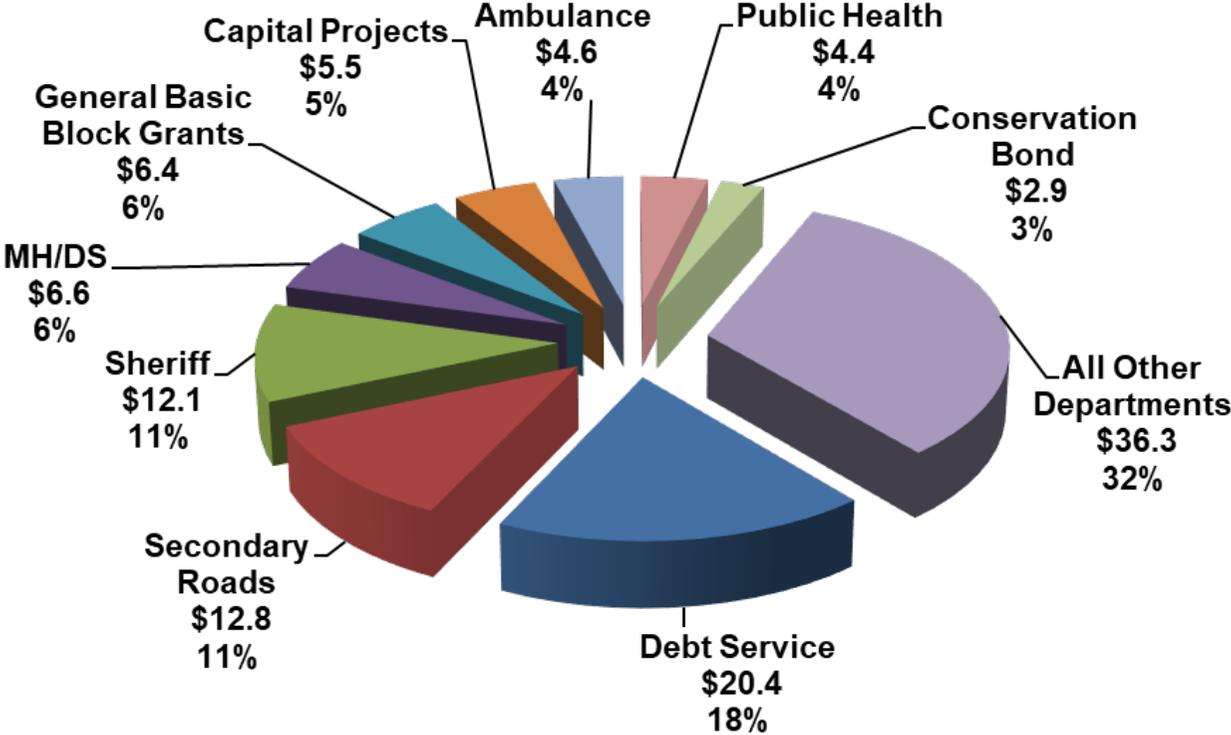
Debt Service expenditures total \$20,871,322, an increase of \$1,986,664 and a 10.5% increase compared to FY18. The majority of the expenditure increase is for principal repayment and interest costs, particularly those expenditures related to the county's short-term debt borrowings. Debt Service expenditures comprise 18.7% of the county's total expenditure budget in FY19.

Capital Projects expenditures total \$14,732,379, a decrease of \$5,019,742 or 25.4% compared to FY18. Budgeted decreases for Technology (decrease \$1,107,320 for voting equipment), decrease for Conservation Trust (decrease \$1,503,622 for construction costs), decrease for Conservation Bond (decrease \$1,141,869 in land improvement costs), and decrease for Capital Projects (decrease \$1,000,000 for County Attorney furnishings). Overall Capital Projects expenditures comprise 13.2% of the county's total expenditure budget in FY19.

Expenditures by Service Area



Expenditure Budgets by Department (in \$ millions)



EXPENDITURES	FY16	FY17		FY18				FY19			
			%	CERTIFIED	%	\$		REQUESTED	TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC											
01 Ambulance	3,640,310	3,718,367	97%	4,322,740	16%	604,373	4,407,538	4,556,781	4,556,781	149,243	3%
02 Attorney	2,891,164	2,970,231	95%	3,398,952	14%	428,721	3,487,780	3,809,883	3,809,883	322,103	9%
03 Auditor/Accounting	1,087,999	1,040,677	86%	1,281,234	23%	240,557	1,158,365	1,245,619	1,245,619	87,254	8%
04 Public Health	3,619,953	3,817,844	94%	4,059,629	6%	241,785	4,391,912	4,388,561	4,388,561	-3,351	0%
05 Board of Supervisors	684,504	734,068	95%	817,857	11%	83,789	797,897	1,124,691	1,124,691	326,794	41%
06 Human Resources	340,001	375,619	80%	494,682	32%	119,063	503,491	576,119	576,119	72,628	14%
07 Information Services	1,113,685	1,261,006	98%	1,324,139	5%	63,133	1,388,014	1,447,422	1,447,422	59,408	4%
08 Sheriff	10,380,972	10,373,984	89%	11,753,497	13%	1,379,513	11,738,594	12,102,232	12,102,232	363,638	3%
10 Medical Examiner	847,564	912,013	89%	968,289	6%	56,276	927,448	1,034,288	1,034,288	106,840	12%
11 Recorder	655,957	688,929	99%	738,775	7%	49,846	739,504	773,999	773,999	34,495	5%
12 SEATS/Fleet	2,671,906	2,890,896	95%	3,317,587	15%	426,691	3,299,241	3,554,644	3,554,644	255,403	8%
14 Treasurer	1,050,548	1,134,448	90%	1,349,100	19%	214,652	1,357,377	1,426,356	1,426,356	68,979	5%
15 Finance	297,715	308,069	98%	327,116	6%	19,047	329,682	341,332	341,332	11,650	4%
17 Physical Plant	1,254,090	1,300,493	88%	1,623,747	25%	323,254	1,654,749	1,710,705	1,710,705	55,956	3%
18 Central Services	578,733	530,170	82%	769,255	45%	239,085	805,740	1,938,175	1,938,175	1,132,435	141%
19 Planning, Development, & Sustainability	887,949	968,295	87%	1,073,814	11%	105,519	1,033,703	1,091,805	1,091,805	58,102	6%
20 Block Grants	4,989,447	5,890,684	98%	6,096,543	3%	205,859	6,064,940	6,355,217	6,355,217	290,277	5%
24 Conservation	1,788,425	1,995,888	99%	2,206,856	11%	210,968	2,209,286	2,521,920	2,521,920	312,634	14%
25 County Historic Poor Farm	104,914	114,400	40%	271,090	137%	156,690	387,803	396,150	396,150	8,347	2%
31 EMS	15,299	7,440	30%	25,000	236%	17,560	25,000	25,000	25,000	0	0%
41 Institutional Accounts	27,232	55,638	29%	159,425	187%	103,787	84,125	135,300	135,300	51,175	61%
42 Targeted Case Management	2,122,790	1,940,495	86%	2,349,594	21%	409,099	1,296,086	788,250	788,250	-507,836	-39%
45 Social Services	1,244,127	1,257,040	79%	1,572,299	25%	315,259	1,612,976	1,798,594	1,798,594	185,618	12%
50 Veterans Affairs	135,510	142,345	70%	214,684	51%	72,339	217,303	201,637	201,637	-15,666	-7%
54 Juvenile Crime Prevention	254,606	278,787	83%	357,500	28%	78,713	365,655	357,500	357,500	-8,155	-2%
TOTAL	42,685,400	44,707,826		50,873,404		6,165,578	50,284,209	53,702,180	53,702,180	3,417,971	
GENERAL SUPPLEMENTAL											
21 Gen Suppl Blck Grnts	458,483	461,932	100%	468,933	2%	7,001	468,933	469,022	469,022	89	0%
22 Insurance	915,229	952,175	66%	1,401,500	47%	449,325	1,401,500	1,250,000	1,250,000	-151,500	-11%
27 Juvenile Justice	509,203	559,489	77%	695,365	24%	135,876	695,365	698,665	698,665	3,300	0%
28 Court Services/Attorney	115,076	99,817	45%	223,850	124%	124,033	262,886	223,850	223,850	-39,036	-15%
33 Auditor/Elections	754,613	934,124	80%	899,873	-4%	-34,251	891,547	986,477	986,477	94,930	11%
47 Court Services/Sheriff	12,186	5,425	12%	44,200	715%	38,775	44,200	44,200	44,200	0	0%
TOTAL	2,764,790	3,012,962		3,733,721		720,759	3,764,431	3,672,214	3,672,214	-92,217	
46 MH-DS	5,560,102	5,415,403	87%	6,207,724	15%	792,321	6,125,199	6,609,289	6,609,289	484,090	8%
RURAL BASIC											
23 Block Grants	1,087,236	969,836	97%	1,172,821	21%	202,985	1,164,534	1,222,638	1,222,638	58,104	5%
TOTAL	1,087,236	969,836		1,172,821		202,985	1,164,534	1,222,638	1,222,638	58,104	

EXPENDITURES	FY16	FY17		FY18				FY19		\$	%
			%	CERTIFIED	%	\$		REQUESTED	TENTATIVE		
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
49 SECONDARY ROADS	10,644,555	12,706,216	99%	14,384,971	13%	1,678,755	14,384,971	12,777,927	12,777,927	-1,607,044	-11%
SPECIAL REVENUE											
32 REAP	20,853	69,495	51%	236,000	240%	166,505	236,000	151,000	151,000	-85,000	-36%
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	0	0	0%	0	0%	0	0	0	0	0	0%
64 Historical Preservation	0	0	0%	0	0%	0	0	0	0	0	0%
68 Law Enforcement Proceeds	7,162	31,168	16%	200,000	542%	168,832	200,000	200,000	200,000	0	0%
69 Prosecutor Forfeiture	7,125	4,290	57%	7,500	75%	3,210	7,500	7,500	7,500	0	0%
82 Conservation Trust	1,060,950	945,909	32%	1,701,600	80%	755,691	4,995,965	258,878	258,878	-4,737,087	-95%
87 Recorder's Records Management	9,205	4,233	9%	70,500	1565%	66,267	35,500	239,100	239,100	203,600	574%
TOTAL	1,105,295	1,055,095		2,215,600		1,160,505	5,474,965	856,478	856,478	-4,618,487	
CAPITAL PROJECTS											
40 Technology	1,416,308	1,065,507	89%	2,360,189	122%	1,294,682	2,377,534	1,197,586	1,197,586	-1,179,948	-50%
44 Capital Expenditures	2,451,892	1,460,873	62%	1,058,189	-28%	-402,684	1,267,724	2,852,438	2,852,438	1,584,714	125%
81 Energy Reinvestment Fund	12,140	36,343	18%	309,000	750%	272,657	309,000	195,000	195,000	-114,000	-37%
83 Conservation Bond	1,681,401	754,909	38%	3,486,145	362%	2,731,236	4,840,986	2,862,477	2,862,477	-1,978,509	-41%
85 Capital Projects	2,931,328	7,975,030	59%	6,200,000	-22%	-1,775,030	12,315,005	5,500,000	5,500,000	-6,815,005	-55%
TOTAL	8,493,069	11,292,662		13,413,523		2,120,861	21,110,249	12,607,501	12,607,501	-8,502,748	
65 DEBT SERVICE	13,998,012	16,601,304	100%	18,415,725	11%	1,814,421	18,415,725	20,402,300	20,402,300	1,986,575	11%
FUND TOTALS											
GENERAL BASIC	42,685,400	44,707,826		50,873,404	14%	6,165,578	50,284,209	53,702,180	53,702,180	3,417,971	7%
GENERAL SUPPLEMENTAL	2,764,790	3,012,962		3,733,721	24%	720,759	3,764,431	3,672,214	3,672,214	-92,217	-2%
MH-DS	5,560,102	5,415,403		6,207,724	15%	792,321	6,125,199	6,609,289	6,609,289	484,090	8%
RURAL BASIC	1,087,236	969,836		1,172,821	21%	202,985	1,164,534	1,222,638	1,222,638	58,104	5%
SECONDARY ROADS	10,644,555	12,706,216		14,384,971	13%	1,678,755	14,384,971	12,777,927	12,777,927	-1,607,044	-11%
SPECIAL REVENUE	1,105,295	1,055,095		2,215,600	110%	1,160,505	5,474,965	856,478	856,478	-4,618,487	-84%
CAPITAL PROJECTS	8,493,069	11,292,662		13,413,523	19%	2,120,861	21,110,249	12,607,501	12,607,501	-8,502,748	-40%
DEBT SERVICE	13,998,012	16,601,304		18,415,725	11%	1,814,421	18,415,725	20,402,300	20,402,300	1,986,575	11%
TOTAL	86,338,459	95,761,304		110,417,489	15%	14,656,185	120,724,283	111,850,527	111,850,527	-8,873,756	-7%

STATEMENT OF ALL FUNDS

	FY16	FY17	FY18	FY18	FY19	%
Revenues	Actual	Actual	Original	Amended	Budgeted	Change
Property and other County tax	50,366,384	53,485,400	56,972,985	56,972,985	59,015,485	3.6%
Interest and penalty on property tax	586,851	324,004	329,000	329,000	329,000	0.0%
Intergovernmental	20,548,008	20,129,237	22,862,703	25,500,870	20,640,600	-19.1%
Licenses and permits	743,900	692,860	712,875	712,875	685,850	-3.8%
Charges for service	4,336,759	4,991,576	4,479,720	4,506,403	4,958,120	10.0%
Use of money and property	352,954	415,919	301,224	1,044,424	362,335	-65.3%
Miscellaneous	1,528,439	998,782	2,372,731	2,747,820	1,917,073	-30.2%
Total revenues	78,463,295	81,037,778	88,031,238	91,814,377	87,908,463	-4.3%
Expenditures						
Operating						
Public Safety and Legal Services	21,051,755	21,661,805	24,595,247	24,949,971	25,857,149	3.6%
Physical Health and Social Services	8,989,749	9,483,296	10,833,937	11,376,353	12,661,567	11.3%
Mental Health & Disability Services	7,682,891	7,355,898	8,557,318	8,564,124	7,397,539	-13.6%
County Environment and Education	3,997,454	4,829,270	5,219,292	5,196,861	5,642,211	8.6%
Roads and Transportation	9,045,524	9,598,853	10,248,973	10,566,150	11,452,927	8.4%
Governmental Services to Residents	2,157,151	2,432,236	2,698,323	2,699,762	3,045,489	12.8%
Administration	7,678,622	7,806,882	9,621,530	9,413,148	10,183,792	8.2%
Non-program	2,975	2,869	6,090	6,090	6,150	1.0%
Debt service						
Principal	14,080,000	16,720,000	18,492,000	18,492,000	20,427,000	10.5%
Interest	376,495	343,236	392,658	392,658	444,322	13.2%
Capital projects	11,275,840	15,526,960	19,752,121	31,069,842	14,732,379	-52.6%
Total expenditures	86,338,456	95,761,305	110,417,489	122,726,959	111,850,525	-8.9%
Excess (deficiency) of revenues over (under) expenditures	(7,875,161)	(14,723,527)	(22,386,251)	(30,912,582)	(23,942,062)	-22.5%
Other financing sources (uses)						
Proceeds of General Long-term debt	13,940,000	15,000,000	18,162,000	18,162,000	19,732,000	8.6%
Sale of capital assets	18,335	85,016	209,500	209,500	209,000	-0.2%
Transfers in	20,991,020	18,900,148	18,422,148	18,622,148	15,323,711	-17.7%
Transfers out	(20,991,020)	(18,900,148)	(18,422,148)	(18,622,148)	(15,323,711)	-17.7%
Total other financing sources (uses)	13,958,335	15,085,016	18,371,500	18,371,500	19,941,000	8.5%
Net Change in Fund Balances	6,083,174	361,489	(4,014,751)	(12,541,082)	(4,001,062)	-68.1%
Fund balances, beginning of year	33,966,673	40,049,847	24,947,558	40,411,336	27,984,059	-30.8%
Fund balances, end of year	40,049,847	40,411,336	20,932,807	27,870,254	23,982,997	-13.9%

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. [68-156](#)).

Trends and Long Term Financial Plans

Over the last 10 fiscal years, taxable property valuations have increased steadily. Historically during this period, the total assessed value has increased at an average rate of 5.7% annually, while the taxable value has increased at an average rate of 6.0% annually over the last ten fiscal years. The countywide taxable valuation increased 10.0% from \$7,376,701,554 in FY18 to \$8,113,469,216 in FY19, while the countywide total assessed valuation increased by 9.5%. Rural taxable values increased 1.9% from \$1,647,523,569 in FY18 to \$1,678,680,309 in FY19.

The FY19 residential property rollback rate of 55.6209% is a 2.32% decrease from FY18 when it was set at 56.9391%. Even though the residential rollback rate was decreased slightly in FY19, the trend in most of the previous years had been several years of rollback increases. For instance, the residential rollback rate increased 2.36% in FY18, 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 seven 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 through legislation, Multi-Residential, which was formerly a component of the Commercial property class. Multi-Residential property rollback rate for FY19 is 78.75% and in FY18 was 82.5%, which is a 4.5% 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 fiscal years.

With the trend of assessed property values increasing each year and the rollback rate increasing in most years, 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 FY19 was \$4,058,709 compared to FY18 if the tax levy rate had remained unchanged. If the growth rate of taxable property valuations increases by the historical average of 4.8%, as noted above, the tax growth would be \$2,825,430 in FY20, \$2,961,050 in FY21, and \$3,103,181 in FY22 if the FY19 levy rates remain unchanged.

Over the last ten fiscal years (FY10-FY19), the countywide levy rate has decreased on average 1.4% annually. During this same period, the rural levy rate has increased on average 3.0% annually. The FY19 countywide levy rate decreased 4.6% compared to FY18 and the rural levy rate decreased 0.9% compared to FY18.

Long-term financial plans for energy conservation and fleet vehicles are tied to **strategic priority section I. B: Efforts to reduce energy usage and address sustainability in all aspects of County work.** 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 over the long term. Using a centralized fleet of energy efficient 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 planned courthouse renovations and redesign, improved security features, and rehabilitation of the county poor farm are all tied to **strategic priority section I. M: Capital needs planning and financial transparency and planning**. The long-term Maintenance and Capital Improvement Plan is detailed in a separate section of this budget book and addresses the county's building and facilities upkeep and maintenance. Various courthouse renovations make those areas more secure, help them run more efficiently, and make them more effective and safe while serving the public.

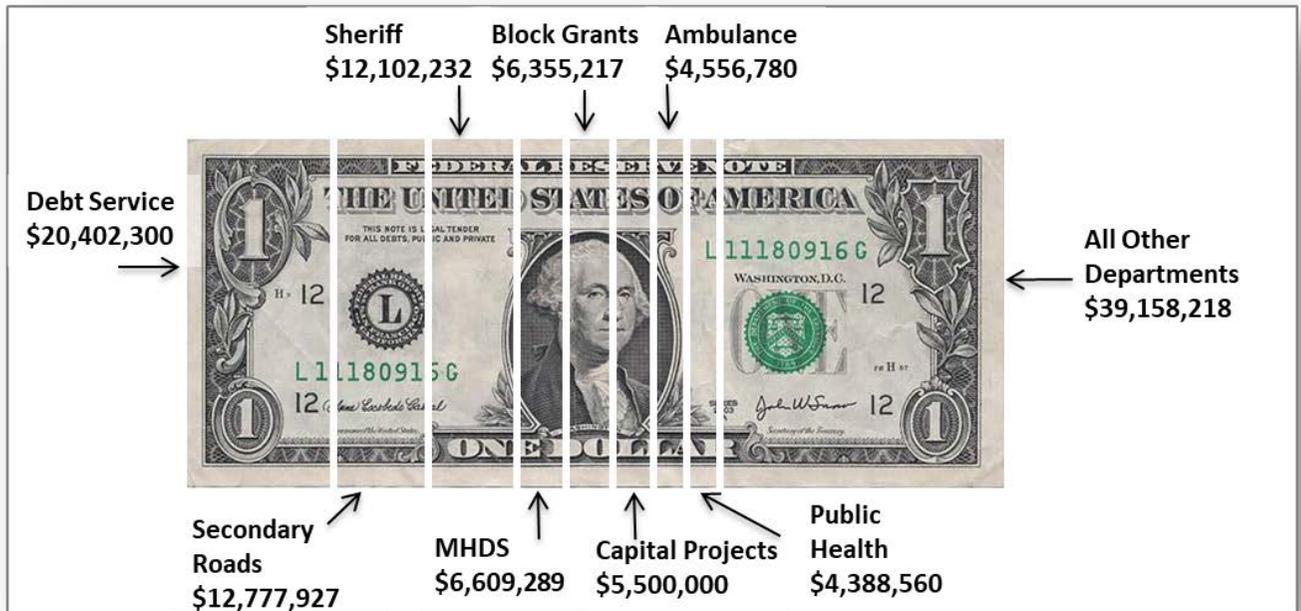
There is a long-term financial plan for the scheduled future property tax valuation decrease. The plan is to build and maintain sufficient cash reserves in order to reduce the impact of raising property taxes dramatically in any given fiscal year. Currently the county receives payment from the state 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 funding amount. In the FY19 budget, the county increased the ending targeted reserve balance in the event that the state does not pay the commercial and industrial rollback replacement for the year. Beginning in FY20 this replacement revenue amount from the state will be reduced annually by approximately one third of the current funding amount and will cease to be funded entirely in FY23.

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 78.75% in FY19 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 class properties will continue to drop until FY23 when it will equal the same rollback rate as residential property (currently 55.6209% in FY19). 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.

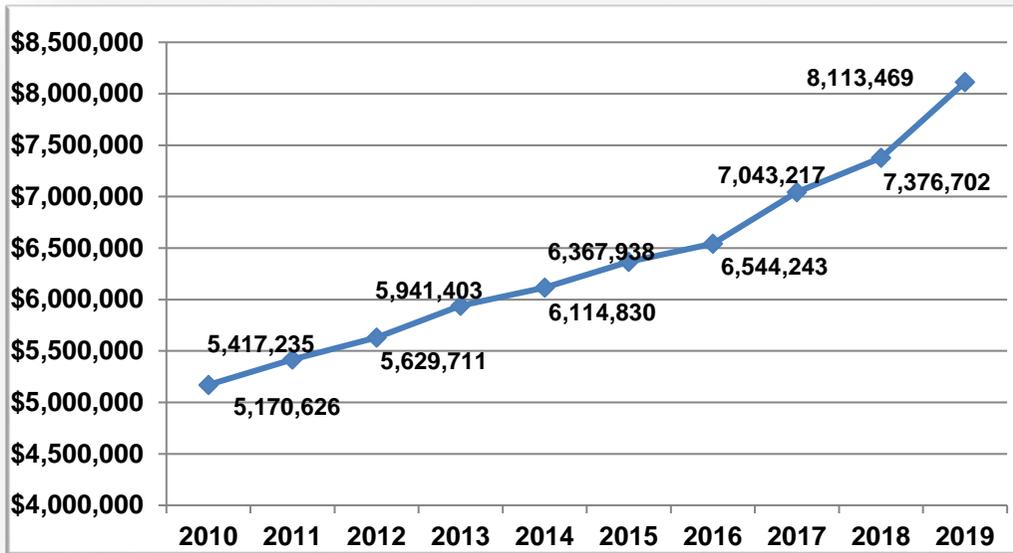
WHERE DOES THE MONEY COME FROM...



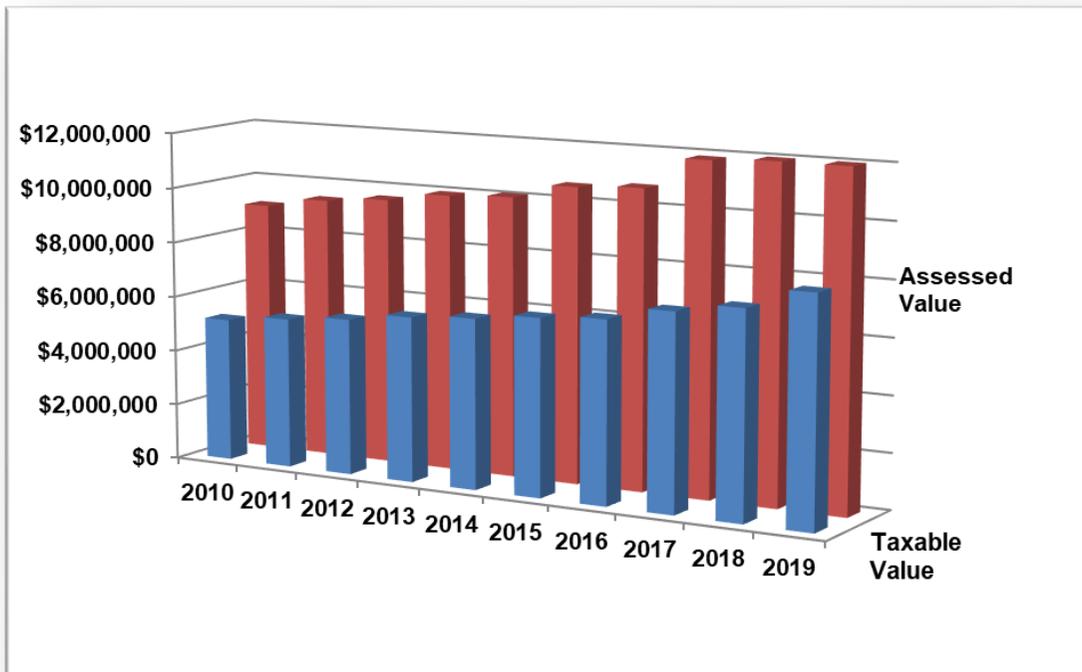
WHERE DOES THE MONEY GO...



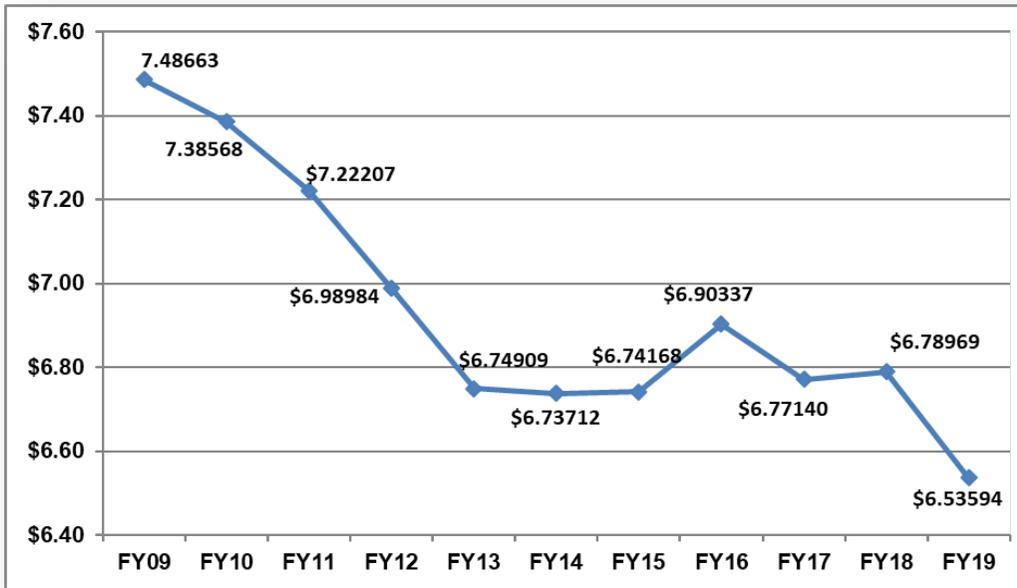
COUNTY-WIDE TAXABLE PROPERTY VALUATION TREND (in thousands)



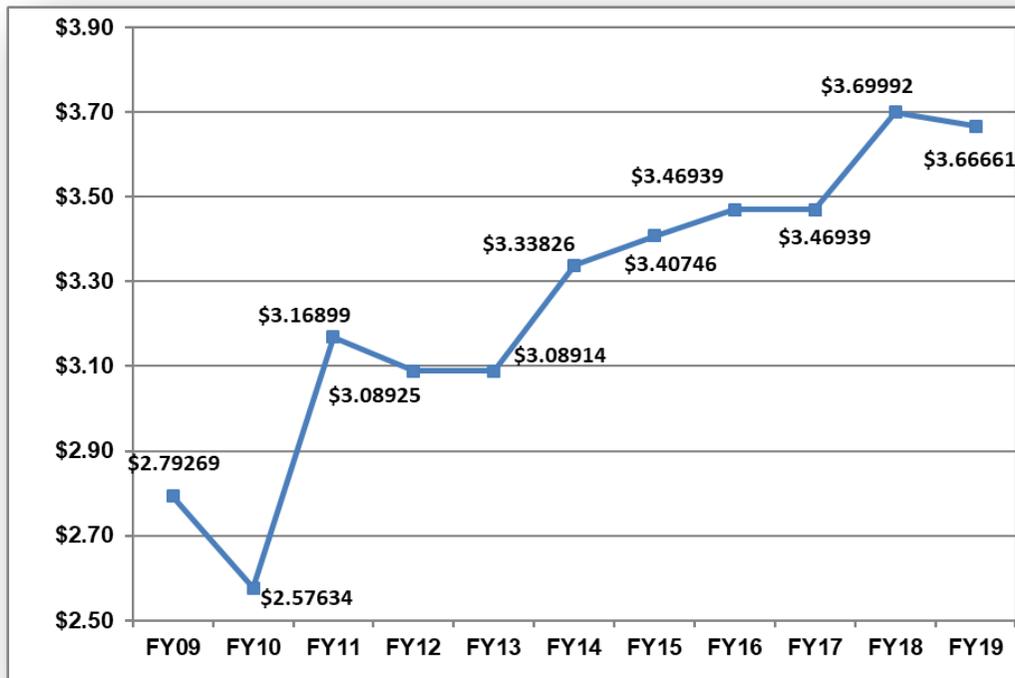
ASSESSED VS TAXABLE PROPERTY VALUATION (in thousands)



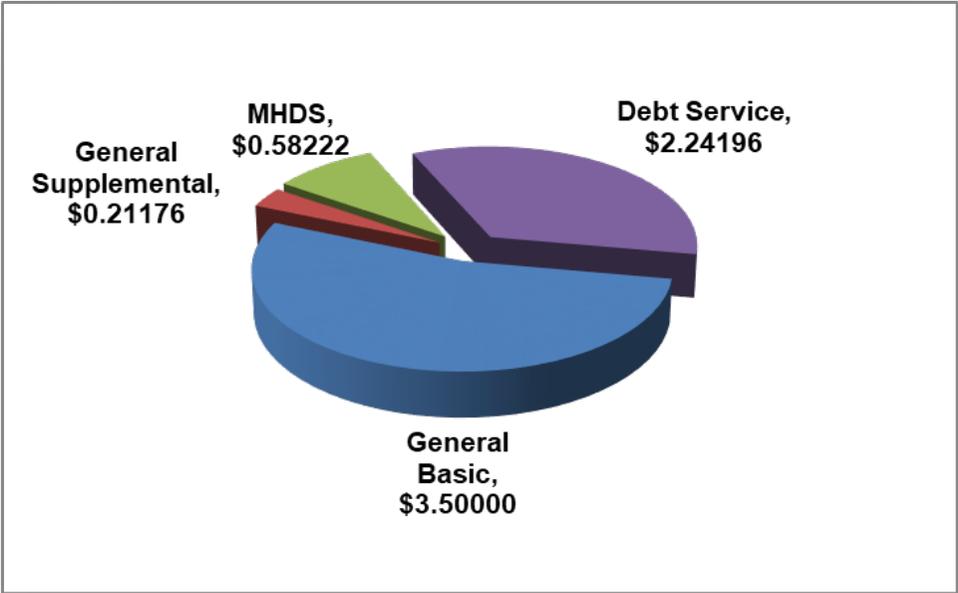
COUNTY-WIDE TAX LEVY TREND (per \$1,000 of Taxable Property Valuation)



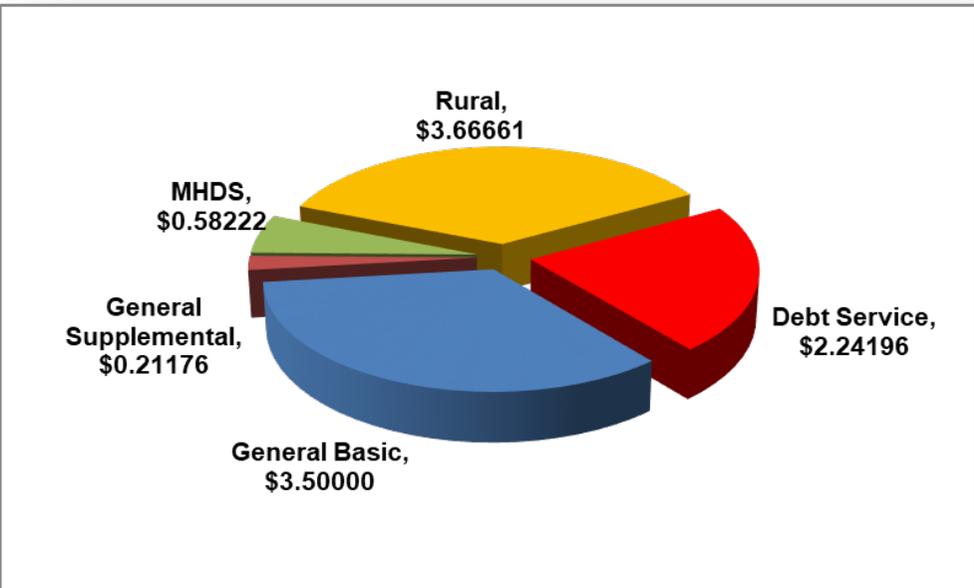
RURAL TAX LEVY TREND (per \$1,000 of Taxable Property Valuation)



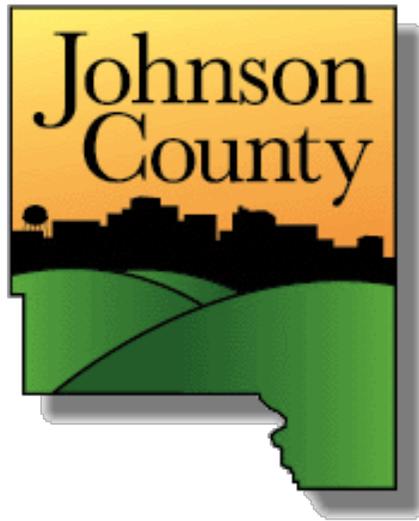
COUNTYWIDE LEVY COMPOSITION OF \$6.53594
 (per \$1,000 of Taxable Property Valuation)



UNINCORPORATED LEVY COMPOSITION OF \$10.20255
 (per \$1,000 of Taxable Property Valuation)

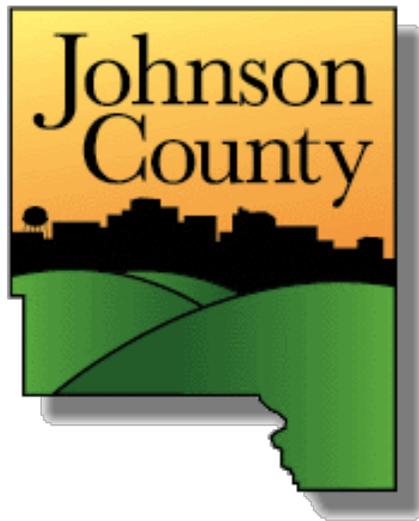


TAX BILL COMPARISON CLASSIFICATION	FY18		FY19								
	TAX BILL	ACTUAL VALUATION	ASSESSOR REVALUATION	EQUALI- ZATION	ACTUAL VALUATION	x ROLLBACK	TAXABLE VALUATION	x LEVY/1000	TAX BILL	\$ CHANGE	% CHANGE
AGLAND											
RURAL	547.62	109,266	-0.4800%	-8%	100,000	54.4480%	54,448	10.20257	555.51	7.89	1.4%
IOWA CITY	419.06	128,766	-12.3400%	-10%	100,000	54.4480%	54,448	6.53595	355.87	-63.19	-15.1%
OTHER CITIES	355.59	109,266	-0.4800%	-8%	100,000	54.4480%	54,448	6.53595	355.87	0.27	0.1%
AGBUILDING											
RURAL	547.62	109,266	-0.4800%	-8%	100,000	54.4480%	54,448	10.20257	555.51	7.89	1.4%
IOWA CITY	419.06	128,766	-12.3400%	-10%	100,000	54.4480%	54,448	6.53595	355.87	-63.19	-15.1%
OTHER CITIES	355.59	109,266	-0.4800%	-8%	100,000	54.4480%	54,448	6.53595	355.87	0.27	0.1%
AG DWELLING											
RURAL	584.25	97,248	2.8300%	0%	100,000	55.6209%	55,621	10.20257	567.48	-16.77	-2.9%
IOWA CITY	388.44	99,572	0.4300%	0%	100,000	55.6209%	55,621	6.53595	363.54	-24.91	-6.4%
OTHER CITIES	375.94	96,367	3.7700%	0%	100,000	55.6209%	55,621	6.53595	363.54	-12.41	-3.3%
RESIDENTIAL											
RURAL	587.85	97,847	2.2000%	0%	100,000	55.6209%	55,621	10.20257	567.48	-20.38	-3.5%
IOWA CITY	374.97	96,117	4.0400%	0%	100,000	55.6209%	55,621	6.53595	363.54	-11.43	-3.0%
OTHER CITIES	372.00	95,356	4.8700%	0%	100,000	55.6209%	55,621	6.53595	363.54	-8.46	-2.3%
COMMERCIAL											
RURAL	929.36	97,867	2.1800%	0%	100,000	90.0000%	90,000	10.20257	918.23	-11.13	-1.2%
IOWA CITY	579.59	93,994	6.3900%	0%	100,000	90.0000%	90,000	6.53595	588.24	8.64	1.5%
OTHER CITIES	603.47	97,867	2.1800%	0%	100,000	90.0000%	90,000	6.53595	588.24	-15.24	-2.5%
INDUSTRIAL											
RURAL	994.47	104,723	-4.5100%	0%	100,000	90.0000%	90,000	10.20257	918.23	-76.24	-7.7%
IOWA CITY	609.02	98,765	1.2500%	0%	100,000	90.0000%	90,000	6.53595	588.24	-20.78	-3.4%
OTHER CITIES	645.75	104,723	-4.5100%	0%	100,000	90.0000%	90,000	6.53595	588.24	-57.52	-8.9%
UTILITIES											
RURAL	1,055.14	100,000	0.0000%	0%	100,000	100.0000%	100,000	10.20257	1,020.26	-34.88	-3.3%
IOWA CITY	685.14	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.53595	653.60	-31.55	-4.6%
OTHER CITIES	685.14	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.53595	653.60	-31.55	-4.6%
MULTIRESIDENTIAL											
RURAL	1,052.29	99,731	0.2700%	0.00%	100,000	78.7500%	78,750	10.20257	803.45	-248.84	-23.6%
IOWA CITY	605.57	88,386	13.1400%	0.00%	100,000	78.7500%	78,750	6.53595	514.71	-90.86	-15.0%
OTHER CITIES	683.30	99,731	0.2700%	0.00%	100,000	78.7500%	78,750	6.53595	514.71	-168.59	-24.7%



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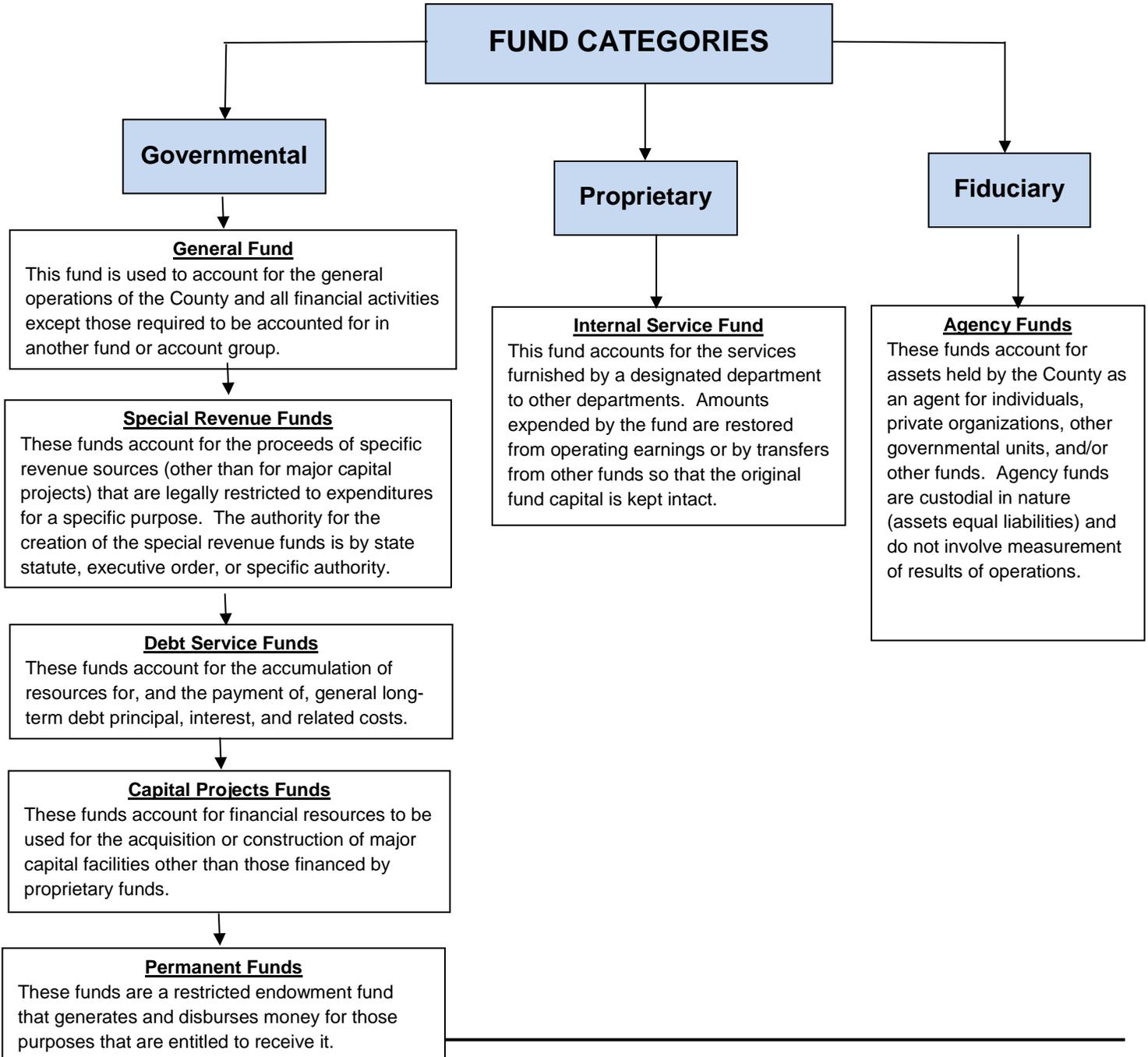
MAJOR GOVERNMENTAL FUNDS



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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	Permanent Fund
Ambulance (1)	Rural Basic Block Grant (23)	MH/DS (46)	Secondary Roads (49)	Debt Service (65)	Technology (40)	CRCWMB Trust (86)
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)						
Behavioral Health Center (26)						
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 FY19 that remains the rate. The combined General Fund taxes levied on property total \$29,773,065 in FY19. The countywide tax valuation base is \$8,113,469,216.

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 \$0.21176 in FY19. The General Supplemental levy rate in FY19 represents a \$0.32472 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 period. 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 early October.

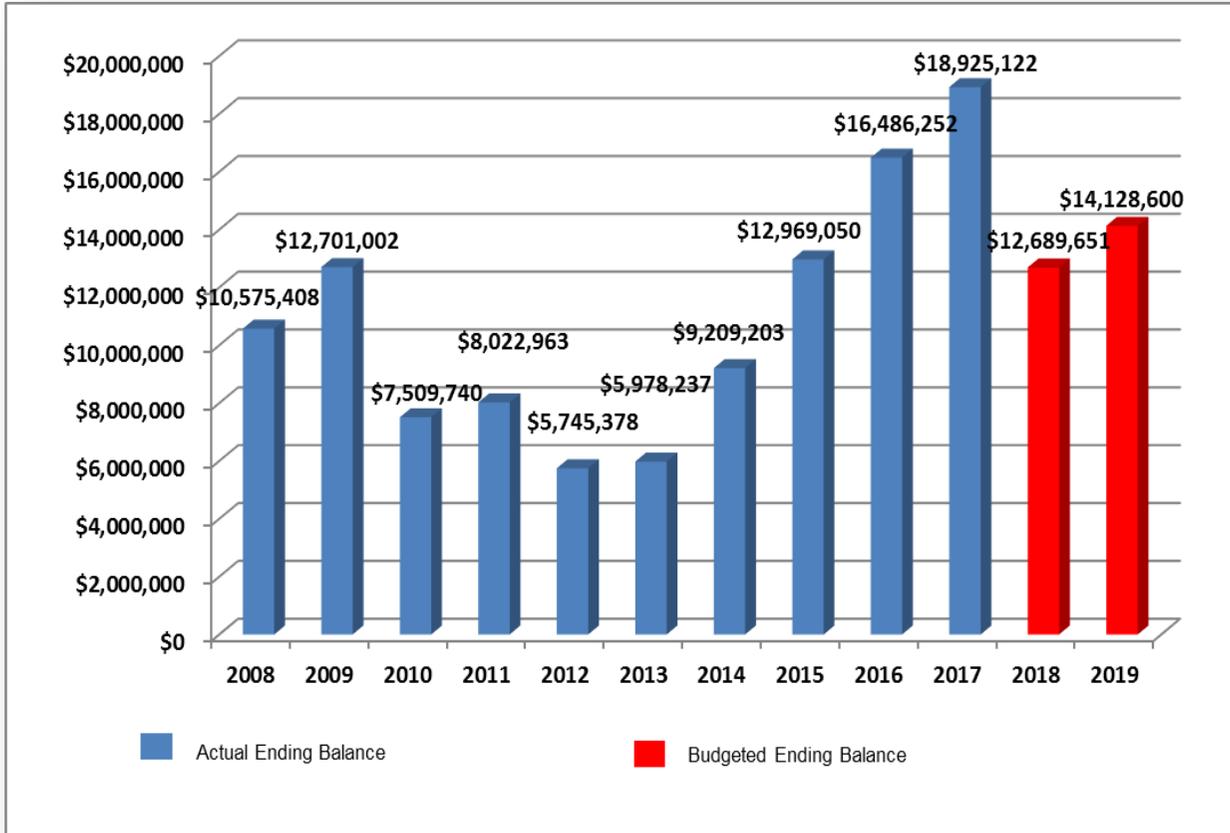
The Johnson County Board of Supervisors has adopted the Financial Reserve Policy that requires a minimum year-end unassigned fund balance of at least 15% of taxes levied (refer to the [Financial Policies section](#)). The General Fund unassigned balance of 12,528,600 projected for June 30, 2019 is 44.6% of taxes levied.

The combined General Funds ending balance of \$14,128,600 is budgeted to decrease by \$2,876,828 an decrease of 16.9% compared to the FY18 projected ending balance used in our budgeting estimates. This decrease is due to a combination of slightly higher tax and other revenues, higher total expenditure levels, and a deliberate intent by the Board to manage the accumulation of unassigned fund balance for possible future contingencies, including certain revenue sources from the state that at the time of budget adoption were still uncertain.

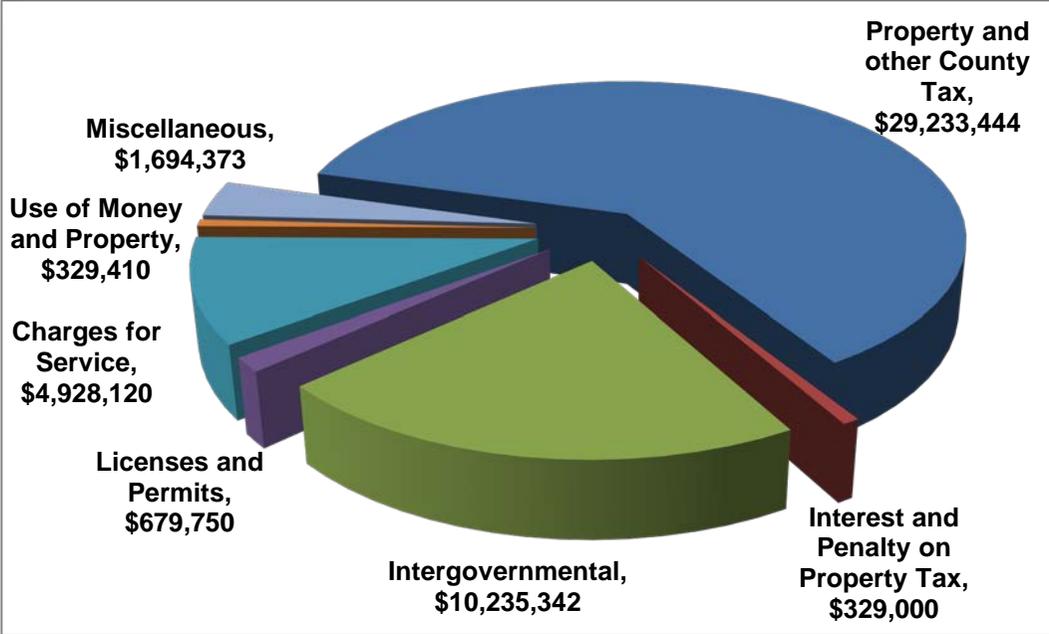
GENERAL FUND CASH STATEMENT

	FY16 Actual	FY17 Actual	FY18 Original	FY18 Amended	FY19 Budgeted
Revenues					
Property and other County tax	29,507,941	29,491,205	28,836,931	28,836,931	29,233,444
Interest and penalty on property tax	586,851	324,004	329,000	329,000	329,000
Intergovernmental	10,925,148	11,248,922	11,088,971	11,547,439	10,235,342
Licenses and permits	737,500	684,010	706,775	706,775	679,750
Charges for service	4,308,091	4,961,386	4,447,720	4,474,403	4,928,120
Use of money and property	318,206	363,572	269,819	710,819	329,410
Miscellaneous	1,366,966	718,192	2,149,031	2,304,620	1,694,373
Total revenues	47,750,703	47,791,291	47,828,247	48,909,987	47,429,439
Expenditures					
Operating					
Public Safety and Legal Services	21,037,468	21,626,347	24,285,817	24,661,859	25,540,660
Physical Health and Social Services	8,989,749	9,483,296	10,833,937	11,161,170	12,661,567
Mental Health	2,122,790	1,940,495	2,349,594	2,349,594	788,250
County Environment and Education	2,910,218	3,859,433	4,148,401	4,109,116	4,528,562
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	2,147,947	2,428,003	2,627,823	2,629,262	2,806,389
Administration	7,678,622	7,806,882	9,621,530	9,410,200	10,183,792
Non-program	2,975	2,869	6,090	6,090	6,150
Debt service					
Principal	385,000	400,000	420,000	420,000	435,000
Interest	73,483	61,932	48,933	48,933	34,022
Capital projects	101,939	111,531	265,000	381,713	390,000
Total expenditures	45,450,191	47,720,788	54,607,125	55,177,937	57,374,392
Excess (deficiency) of revenues over (under) expenditures	2,300,512	70,503	(6,778,878)	(6,267,950)	(9,944,953)
Other financing sources (uses)					
Proceeds of General Long-term debt	12,240,000	13,450,000	14,676,000	14,676,000	16,840,500
Sale of capital assets	17,195	4,936	9,500	9,500	9,000
Transfers in	5,725,900	2,552,900	3,605,500	3,605,500	500,000
Transfers out	(16,766,405)	(13,639,469)	(13,473,399)	(13,473,716)	(10,281,375)
Total other financing sources (uses)	1,216,690	2,368,367	4,817,601	4,817,284	7,068,125
Net Change in Fund Balances	3,517,202	2,438,870	(1,961,277)	(1,450,666)	(2,876,828)
Fund balances, beginning of year	12,969,050	16,486,252	14,140,317	14,140,317	17,005,428
Fund balances, end of year	16,486,252	18,925,122	12,179,040	12,689,651	14,128,600

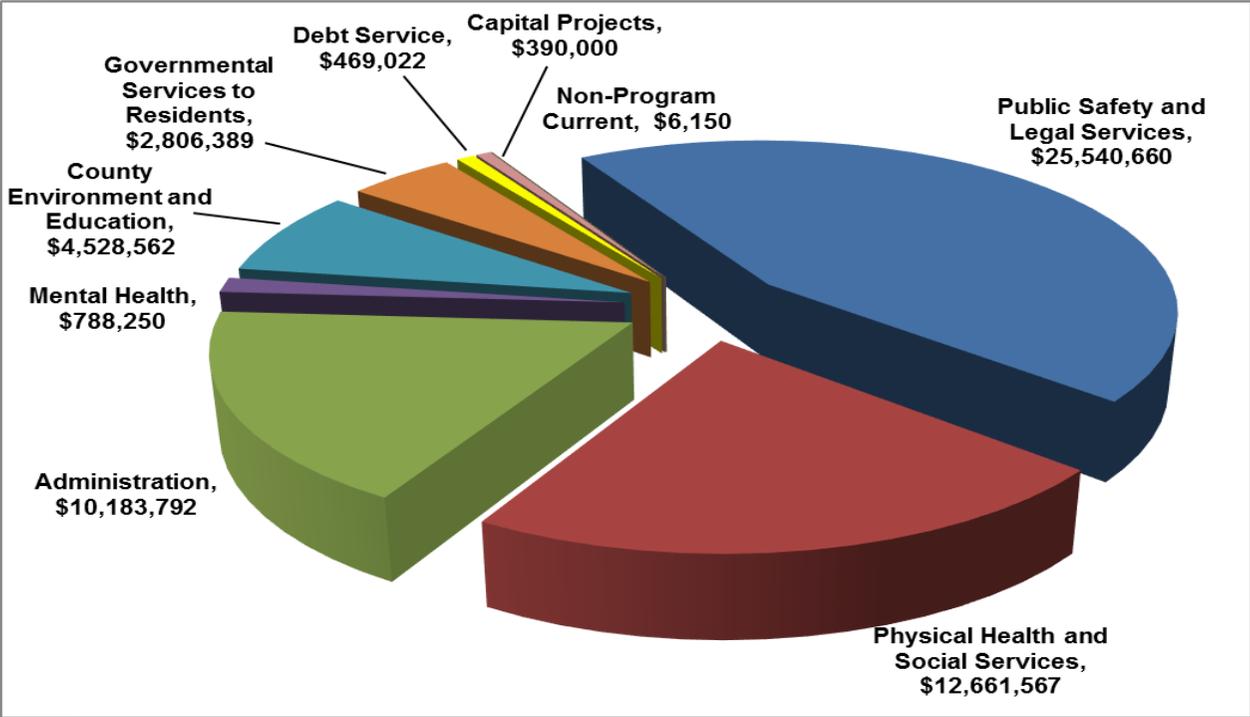
GENERAL FUND ENDING CASH BALANCE



GENERAL FUND FY19 BUDGETED REVENUE BY SOURCE



GENERAL FUND FY19 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 FY19, Johnson County’s Rural Basic fund levy rate per \$1,000 of taxable value is \$3.66661, a decrease of \$0.03331 or 0.9% under the FY18 levy rate.

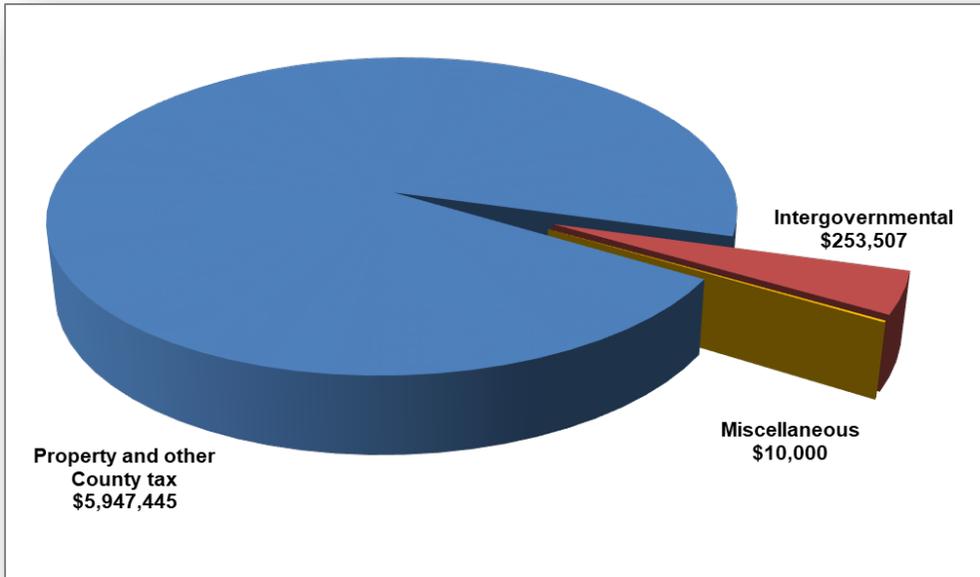
The amount of transfer from the Rural Basic fund to the Secondary Roads fund has increased in the last several years. With the General fund transfer to the Secondary Roads fund at the maximum amount, the Board of Supervisors also wanted to have the Rural Basic fund’s transfer to reach the maximum transfer amount. In FY19, 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 \$1,678,680,309 in FY19, that resulted in a maximum transfer of \$5,042,336 for FY19. 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. As in the FY18 budget, 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 FY19 ending balance is budgeted to be \$400,000, the same as in FY18. This budgeted amount is a deliberate strategy to have a sufficient 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.

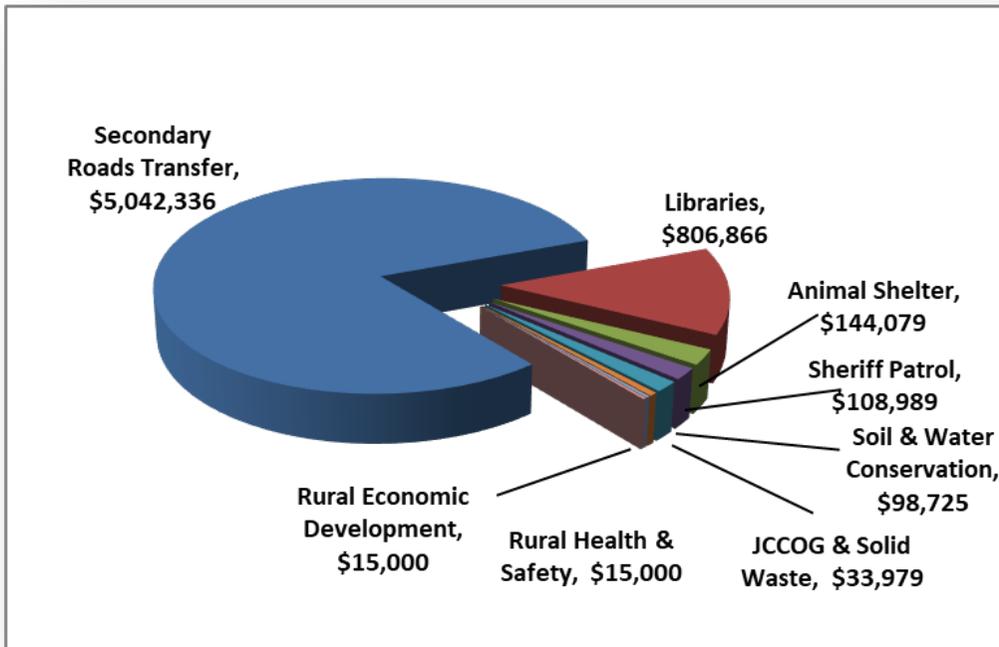
RURAL FUND CASH STATEMENT

	FY16 Actual	FY17 Actual	FY18 Original	FY18 Amended	FY19 Budgeted
Revenues					
Property and other County tax	4,988,970	5,352,838	5,898,414	5,898,414	5,947,445
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	223,640	230,596	242,720	242,720	253,507
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	10,000	10,000	10,000
Total revenues	5,212,610	5,583,434	6,151,134	6,151,134	6,210,952
Expenditures					
Operating					
Public Safety and Legal Services	-	-	101,930	101,930	108,989
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	1,087,236	969,837	1,070,891	1,060,662	1,113,649
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects					
Total expenditures	1,087,236	969,837	1,172,821	1,162,592	1,222,638
Excess (deficiency) of revenues over (under) expenditures	4,125,374	4,613,597	4,978,313	4,988,542	4,988,314
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(4,224,615)	(4,558,723)	(4,948,749)	(4,948,749)	(5,042,336)
Total other financing sources (uses)	(4,224,615)	(4,558,723)	(4,948,749)	(4,948,749)	(5,042,336)
Net Change in Fund Balances	(99,241)	54,874	29,564	39,793	(54,022)
Fund balances, beginning of year	460,538	361,297	370,436	416,171	454,022
Fund balances, end of year	361,297	416,171	400,000	455,964	400,000

RURAL BASIC FUND FY18 BUDGETED REVENUE BY SOURCE



RURAL BASIC FUND FY19 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.

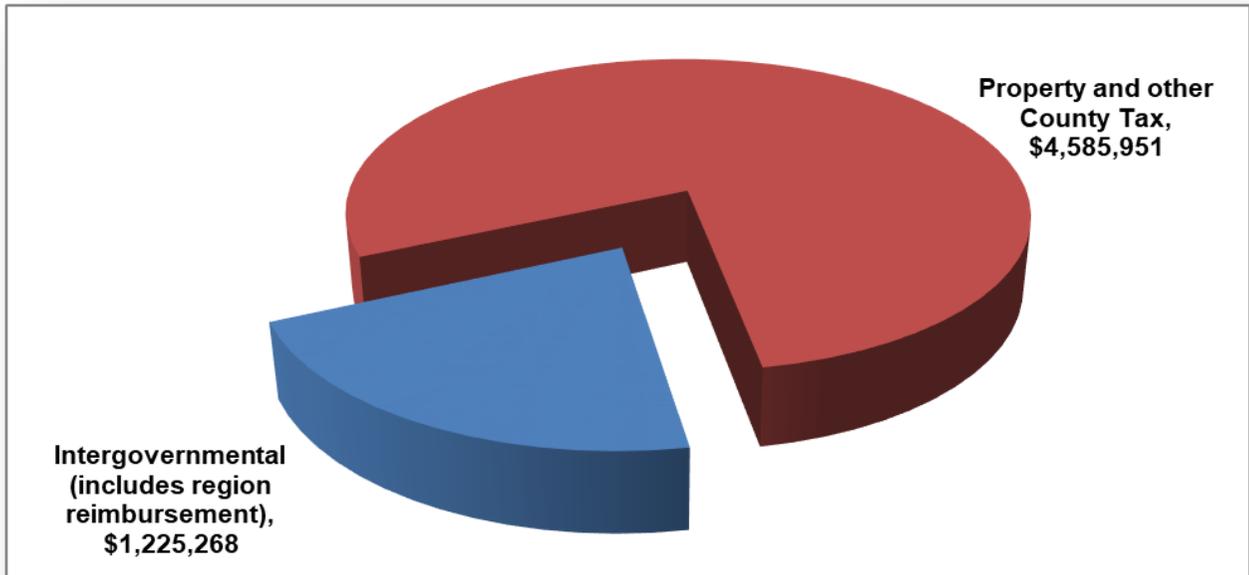
In May of 2017, for FY18 budgeting purposes the Iowa Legislature passed legislation that allowed the county to increase its MH/DS tax levy to equalize the per capita contribution within the ECR. The result is that Johnson County reopened their previously certified FY18 budget and decided to raise the MH/DS levy rate in effect for FY18. The County payment to the ECR for FY18 is currently 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 FY19 budget decreased by \$0.09326 to \$0.58222 compared to the FY18 levy rate, which is a 13.8% decrease. Budgeted tax askings in the MH/DS fund decreased from FY18 to FY19 by \$258,980 to \$4,723,857 a decrease of 5.2% compared to FY18.

The MH/DS fund balance is budgeted to decrease by \$798,067 during the course of the FY19 budget year. That is a 37.6% decrease in the ending fund balance when compared to the re-estimated FY18 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. This benchmark to maintain a 20% of annual budgeted expenditures in the county's MH/DS fund was another component of the state legislation that also lifted the statutory levy cap that was in place prior to May 2017.

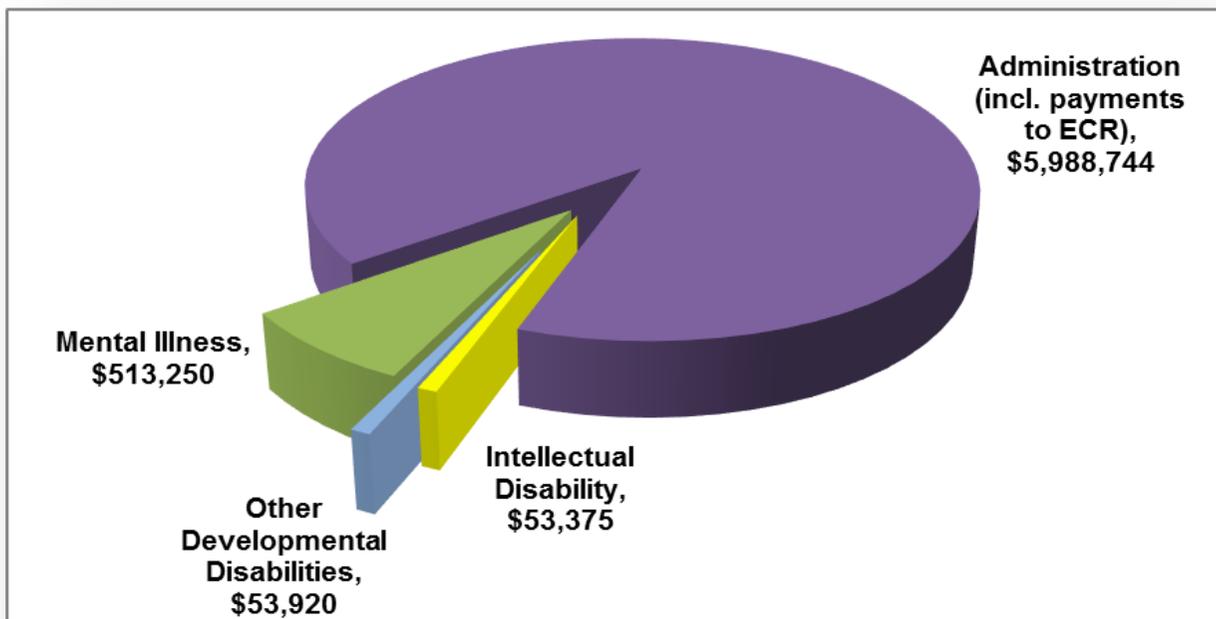
MH/DS FUND CASH STATEMENT

	FY16	FY17	FY18	FY18	FY19
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County tax	\$3,038,168	\$3,035,656	\$4,825,004	\$4,825,004	\$4,585,951
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	1,329,823	1,094,189	1,239,622	1,239,622	1,225,268
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	1,977	5,906	-	-	-
Total revenues	4,369,968	4,135,751	6,064,626	6,064,626	5,811,219
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	5,560,101	5,415,403	6,207,724	6,211,948	6,609,289
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	5,560,101	5,415,403	6,207,724	6,211,948	6,609,289
Excess (deficiency) of revenues over (under) expenditures	(1,190,133)	(1,279,652)	(143,098)	(147,322)	(798,070)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	100	80	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	100	80	-	-	-
Net Change in Fund Balances	(1,190,033)	(1,279,572)	(143,098)	(147,322)	(798,070)
Fund balances, beginning of year	4,650,103	3,460,070	1,384,643	2,180,498	2,119,925
Fund balances, end of year	\$3,460,070	\$2,180,498	\$1,241,545	\$2,033,176	\$1,321,855

MH/DS FUND FY19 BUDGETED REVENUE BY SOURCE



MH/DS FUND FY19 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 FY19 amount budgeted to be transferred in from the General Basic fund is \$1,369,148, and is 100% of the maximum allowable transfer and an increase of \$124,330 or 9.9% 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 2019, the budgeted transfer from the Rural Basic fund totals \$5,042,336, and is 100% of the maximum allowable transfer. This FY19 transfer is an increase of \$93,587 or 1.9% 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 FY19, the same amount budgeted for FY18. These road use funds must go towards road maintenance expenditures.

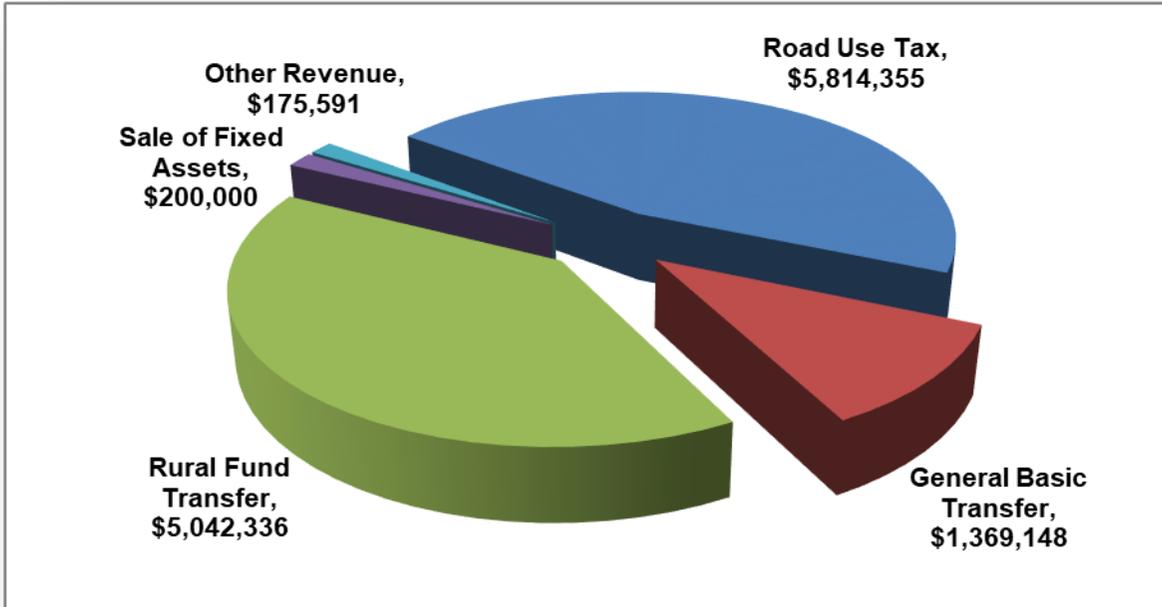
The 5 Year Road Construction Plan is developed by the Secondary Roads Department with the Board of Supervisors and formally approved at a Board meeting. The plan is the basis for the road construction budget each fiscal year paid from the Federal Highway Funds, State Road Use Taxes, Farm to Market Funds, 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 \$176,947 to \$1,991,551 at the end of the FY19 budget year. The fund balance is planned to be about \$2,000,000 at the beginning of each year for cash flow needs so it should change very little from year to year.

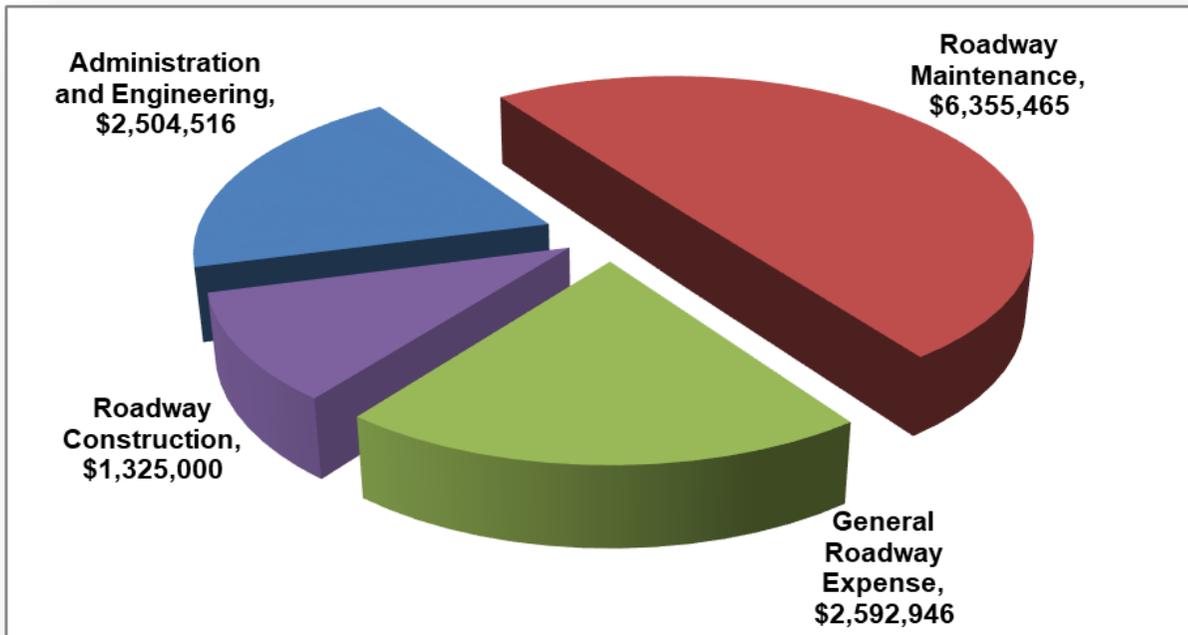
SECONDARY ROADS FUND CASH STATEMENT

	FY16 Actual	FY17 Actual	FY18 Original	FY18 Amended	FY19 Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	6,147,761	6,084,626	6,405,346	6,405,346	5,908,346
Licenses and permits	6,400	8,850	6,100	6,100	6,100
Charges for service	-	-	-	-	-
Use of money and property	287	-	1,000	1,000	1,000
Miscellaneous	65,023	89,498	74,500	74,500	74,500
Total revenues	6,219,471	6,182,974	6,486,946	6,486,946	5,989,946
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads and Transportation	9,045,524	9,598,853	10,248,973	10,566,150	11,452,927
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	1,599,030	3,107,363	4,135,998	3,835,998	1,325,000
Total expenditures	10,644,554	12,706,216	14,384,971	14,402,148	12,777,927
Excess (deficiency) of revenues over (under) expenditures	(4,425,083)	(6,523,242)	(7,898,025)	(7,915,202)	(6,787,981)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	290	80,000	200,000	200,000	200,000
Transfers in	5,328,956	5,747,266	6,193,567	6,193,567	6,411,484
Transfers out	-	-	-	-	-
Total other financing sources (uses)	5,329,246	5,827,266	6,393,567	6,393,567	6,611,484
Net Change in Fund Balances	904,163	(695,976)	(1,504,458)	(1,521,635)	(176,497)
Fund balances, beginning of year	3,464,319	4,368,482	3,487,504	3,672,506	2,168,048
Fund balances, end of year	\$4,368,482	\$ 3,672,506	\$1,983,046	\$ 2,150,871	\$ 1,991,551

SECONDARY ROADS FUND FY19 BUDGETED REVENUE/SOURCES



SECONDARY ROADS FUND FY19 BUDGETED EXPENDITURES BY AREA



Johnson County Secondary Roads Department 5-Year Construction Program Adopted March 22, 2018

	5YR ID	Constructio	Project Name and Number	Cost Est.	AADT	Length	
FY18/19	18A	2018	Mehaffey Bridge Road Trail - NL to Mehaffey Bridge TAP-U-C052(109)--8I-52 Trail	\$2,155,000 \$1.257M Fed, \$398k JC Trails	2910	2.0 mi.	\$11.44 M = '18 Construction
	18B	2018	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.	
	18C	2018	Hwy 965 Phase 2 of 2 - NL to Croy Road STP-S-C052(106)--5E-52 Pavement Rehabilitation	\$4,375,000 \$3.5M Fed \$875k FM	3390 / 2810	3.5 mi.	
	18D	2018	F-3-1 Swan Lake Road over Branch of Iowa River BROS-C052(113)--8J-52 Bridge Replacement	\$500,000 \$400k Fed \$100k FM	130	0.2 mi.	
	18E	2018	Local Bridge Maintenance 2018 (Multiple Locations) L-Bridges-2018--73-52 (P-20-4, Q-22-3)	\$214,000 \$27k Local	-	-	
	18F	2018	D-19-3 Amana Road over Branch of Iowa River BRS-C052(114)--60-52 Culvert Replacement	\$560,000 \$448k Fed \$112k FM	160	0.2 mi.	
	18G	2018	Strawbridge Road over Rapid Creek L-I-16-1--73-52 Bridge Replacement	\$286,000 \$73k Local \$213k Fuel Tax	10	0.2 mi.	
	18H	2018	Rapid Creek Road over Branch of Rapid Creek LFM-I-29-2--7X-52 Bridge Replacement	\$500,000 Local	490	0.2 mi.	
	18I	2018	Oak Crest Hill Road over Liberty Creek LFM-R-28-12--7X-52 Culvert Replacement	\$500,000 \$250k '15 Bond \$250k '17 Bond	1290	0.1 mi.	
	18J	2018	IWV Road Phase 5 of 6 - James to IVy LFM-IWV-2--7X-52 Grading, Structures and PCC Paving	\$2,000,000 \$1.1M '17 Bond \$900k '18 Bond	1020	1.05 mi.	
FY18/19	M18-1	2018	Blain Cemetery Road - Greencastle to Seneca Double Seal Coat Surface	\$75,000	300	0.5 mi.	\$450 k = '18 MRP
	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	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.	\$14.22 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	Dingleberry Road over Rapid Creek L-I-20-2--73-52 Bridge Replacement	\$675,000 Local	400	0.2 mi.	
	19D	2019	120th Street NW - Swisher to Johnson Iowa Rd including Hwy 965 to east Swisher LFM-120 ^h -7X-52 HMA Resurfacing with Base Widening	\$3,900,000 \$1.2M '18 Bond, \$1.45M \$1.25M Fuel Tax	1640 - 4360	7.3 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.	
	19F	2019	Old 218/923/Riverside Rehab - +/-850' North of Oak Crest to McCollister LFM-Old_218--7X-52 PCC Overlay	\$1,200,000 \$1.2M '20 Bond	10100	0.8 mi.	
	19G	2019	Curtis Bridge Rd. NE - 120th to Spring Valley LFM-Curtis Bridge--7X-52 Reconstruction - Urban section to Skyview and rural to Spring Valley	\$2,500,000 \$1M Shueyville, \$540k \$960k Special Bond	2940	1.0 mi.	
	M19-1	2019	Black Hawk Avenue - IWV to City of Oxford Transverse Crack Repair	\$100,000	800 / 1190	4.4 mi.	
	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.	
FY2021	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.	\$88.05 M = '20 Construction
	20B	2020	540th Street - Highway 1 to Gable FM-C052()--55-52 Reconstruction	\$815,000 \$780k FM, \$35k Dev. Escrow	950	0.35 mi.	
	20C	2020	O-32-1 Black Hawk Avenue over Old Man's Creek BROS-C052(115)--8J-52 Bridge Replacement	\$1,500,000 \$1.2M Fed, \$300k Local	120	0.2 mi.	
	20D	2020	Utah Avenue over Branch of Rapid Creek L-I-33-1--73-52 Bridge Replacement	\$350,000 \$350k Fuel Tax	50	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.	
	M20-1	2020	River Junction Road - Otter Creek Rd to 1200' W of Otter Creek Rd Regrade and Rock Surface	\$40,000	50	0.23 mi.	
	M20-2	2020	Hickory Hollow Road - Mohawk to 120th Grade, Macadam Stone Base, Choke Surface	\$300,000	300	1.6 mi.	
FY21/22	21A	2021	500th Street - Angle Rd to Highway 1 LFM-C052()--7X-52 Pavement Rehabilitation	\$1,000,000 Local	1630	1.3 mi.	\$7.36 M = '21 Construction
	21B	2021	I-9-1 Putnam St over East Fork Rapid Creek FM-C052()--55-52 Bridge Replacement	\$400,000 FM	180	0.2 mi.	
	21C	2021	Local Bridge Maintenance 2021 (Multiple Locations) L- Bridges-	\$480,000 Local	-	-	
	21D	2021	Johnson-Iowa Rd over Deer Creek L-P-7-1--73-52 Bridge Replacement	\$480,000 Fuel Tax	140	0.2 mi.	
	21E	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, \$565k FM \$1.935M Fed	2520	2.0 mi.	
FY22/23	22A	2022	O-30-2 Rohret Rd over Mooney Creek FM-C052()--55-52 Bridge Replacement	\$460,000 FM	100	0.2 mi.	\$6.62 M = '22 Construction
	22B	2022	American Legion Road FM- C052()--55-52 Pavement Rehabilitation	\$3,100,000 \$1.46M FM, \$640k Local \$1M Fuel Tax	780 - 1410	4.3 mi.	
	22C	2022	Black Hawk over Branch of Clear Creek L-E-20-2--73-52 Bridge Replacement	\$560,000 Local	240	0.2 mi.	
	22D	2022	120th Street NE - Shueyville to Hickory Hollow and Club Rd NE - Shueyville to Linn County LFM-120th-E--7X-52 Pavement Rehabilitation	\$2,500,000 2022 Bond	1280 / 1990	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.

Entire Secondary Roads 5 year plan with presentation here: http://www.johnson-county.com/dept_sec_roads.aspx?id=1469

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, 2018 (the beginning of FY19) totals \$10,640,000. Outstanding general obligation debt at the end of FY19 will be \$9,945,000 a decrease of \$695,000 or 6.5% 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 \$19,887,217 in FY19, an increase of \$1,878,594 over the prior fiscal year. The tax levy rate for debt service increased by \$0.10249 to \$2.24196 per \$1,000 of taxable value in FY19.

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 (\$14,189,131,961). Johnson County's outstanding projected general

obligation debt at the end of fiscal year 2019 of \$9,945,000 is significantly below the constitutional limit of all debt that is approximately \$709 million. Despite borrowing \$1,570,000 more in FY2019 compared to the current year, Johnson County will end FY2019 with \$695,000 less debt outstanding than the prior year. This would be the 7th consecutive year of reductions in outstanding debt for Johnson County.

The Debt Service fund balance is budgeted to be \$250,000, a decrease of \$6,667 or by 2.6% compared to the re-estimated ending fund balance for FY18. The decrease 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 and is a recommended targeted balance.

DEBT SERVICE FUND CASH STATEMENT

Revenues	FY16 Actual	FY17 Actual	FY18 Original	FY18 Amended	FY19 Budgeted
Property and other County taxes	\$ 12,831,305	\$ 15,605,701	\$ 17,412,636	17,412,636	\$ 19,248,645
Intergovernmental	892,686	1,008,403	1,073,683	1,073,683	1,146,988
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	13,723,991	16,614,104	18,486,319	18,486,319	20,395,633
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	13,695,000	16,320,000	18,072,000	18,072,000	19,992,000
Interest	303,012	281,304	343,725	343,725	410,300
Capital projects	-	-	-	-	-
Total expenditures	13,998,012	16,601,304	18,415,725	18,415,725	20,402,300
Excess (deficiency) of revenues over (under) expenditures	(274,021)	12,800	70,594	70,594	(6,667)
Other financing sources (uses)					
Transfers in	170,000	20,000	-	-	-
Transfers out	-	(20,000)	-	-	-
Total other financing sources (uses)	170,000	-	-	-	-
Net Change in Fund Balances	(104,021)	12,800	70,594	70,594	(6,667)
FUND BALANCES - Beginning of year	277,294	173,273	129,406	186,073	256,667
FUND BALANCES - End of year	\$ 173,273	\$ 186,073	\$ 200,000	\$ 256,667	\$ 250,000

GENERAL OBLIGATION BOND PAYMENT SCHEDULE

BOND NAME OR NUMBER	FY19		FY20		FY21	
	Principal	Interest	Principal	Interest	Principal	Interest
Emergency Communications Equipment Bonds, Series 2009A	435,000	34,022	460,000	17,710		
Emergency Communications Equipment Bonds, Series 2009B	1,060,000	133,800	1,115,000	91,400	1,170,000	46,800
GO FY2017 Long-Term Bond	1,600,000	17,600			-	-
GO FY18 LONG-TERM BOND (Estimated)	2,400,000	80,400	2,400,000	42,000		
GO FY19 LONG-TERM BOND	2,400,000	72,000	2,400,000	96,000	2,400,000	48,000
GO FY19 SHORT-TERM BOND (NON-BANK QUALIFIED)	9,732,000	86,000				
GO FY19 SHORT-TERM BOND	2,800,000	20,500	-	-	-	-
TOTALS	20,427,000	444,322	6,375,000	247,110	3,570,000	94,800

For fiscal year 2019, the County is budgeting to borrow the amount of \$19,732,000, 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 6/30/19

BOND NAME OR NUMBER	AMT OF ISSUE	DATE CERT TO AUDITOR	INTEREST RATE	REMAINING PRINCIPAL
Emergency Communications Building Bond, Series 2009A	4,100,000	3/12/2009	3.75%	460,000
Emergency Communications Equipment Bonds, Series 2009B	11,000,000	3/12/2009	4.00%	2,285,000
GO FY18 LONG-TERM BOND	7,200,000	3/23/2017	1.60%	2,400,000
GO FY19 LONG-TERM BOND	7,200,000	4/1/2018	2.00%	4,800,000

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 FY19, the Technology Fund (Department 40) has budgeted expenditures of \$142,700 for document management, \$78,280 for GIS, \$563,476 for central technology hardware and software, and \$413,130 for the departmental recurring software maintenance contracts and licensing. For document management, \$20,000 more is being budgeted for the Recorder's Office than in FY18 to perform additional document imaging. GIS budget is \$7,000 more than in FY18 for printing of maps. Technology Fund expenses are about \$1 million less than in FY18 when voting equipment was purchased. Total FY19 budgeted expenditures in Technology is \$1,197,586.

Capital Expenditures has budgeted expenditures of \$416,270 for County vehicles, \$172,168 for equipment, and \$2,229,000 for county building maintenance. The building maintenance budget has increased by \$1,879,000 compared to FY18. The scheduled building maintenance projects in this departmental budget for FY19 include: the renovation of vacant courthouse space for \$1,100,000; a new chiller for the courthouse HVAC of \$350,000; new carpeting in judges area of courthouse of \$25,000; HHS building window replacement of \$600,000 and HHS light fixture replacement of \$45,000; the Fleet garage boiler replacement of \$60,000; security exits at HHS of \$24,000; Planning, Development, and Sustainability window addition of \$25,000; and safety and green projects totaling \$80,000. Total FY19 budgeted expenditures in the Capital Expenditures fund is \$2,852,438.

Energy Reinvestment has expected revenues of \$88,000 and expenditures of \$195,000 budgeted in FY19. The revenue budget amount is the same as in FY18. The budgeted expenditure amount has decreased by \$114,000 compared to FY18 due to fewer green projects identified. Proposed projects include the maintenance of the bio-retention landscape, additional sustainable landscaping, HHS building LED lighting fixtures, and continued sustainability initiatives.

Conservation Bond has revenues of \$2,862,500 and expenditures of \$2,862,477 budgeted in FY19. Overall this is a decrease of \$623,668 in the FY19 budgeted expenditures compared to FY18 expenditures due to less in land acquisition and site enhancement projects. The largest projects are a land acquisition of 132 acres for \$1,710,000, Hoover Highway Trail work of \$672,477, and Clear Creek Trail planning of \$380,000 and other construction of \$100,000. 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 \$5,500,000 for projects that include: Secondary Roads construction projects of \$2,500,000; \$600,000 budgeted for the Crisis Intervention Team (CIT) building or land; \$1,500,000 for watershed management projects; \$200,000 for the county share of the Iowa River Landing reinvestment district; and \$700,000 for a Conservation Northern Operations shop.

The Capital Projects, Capital Expenditures, Technology, and Energy Reinvestment funds are supported largely by General Fund transfers, including \$4,000,000 for Capital Projects (a \$1,200,000 decrease from FY18), \$2,852,438 for Capital Expenditures (a \$1,794,249 increase from FY18), \$1,397,786 for Technology expenditures (a \$805,103 decrease from FY18), and \$25,000 for the Energy Reinvestment fund (same as last year). The watershed management projects within the Capital Projects fund is budgeted to receive offsetting grant reimbursements of \$1,500,000 in FY19 as well.

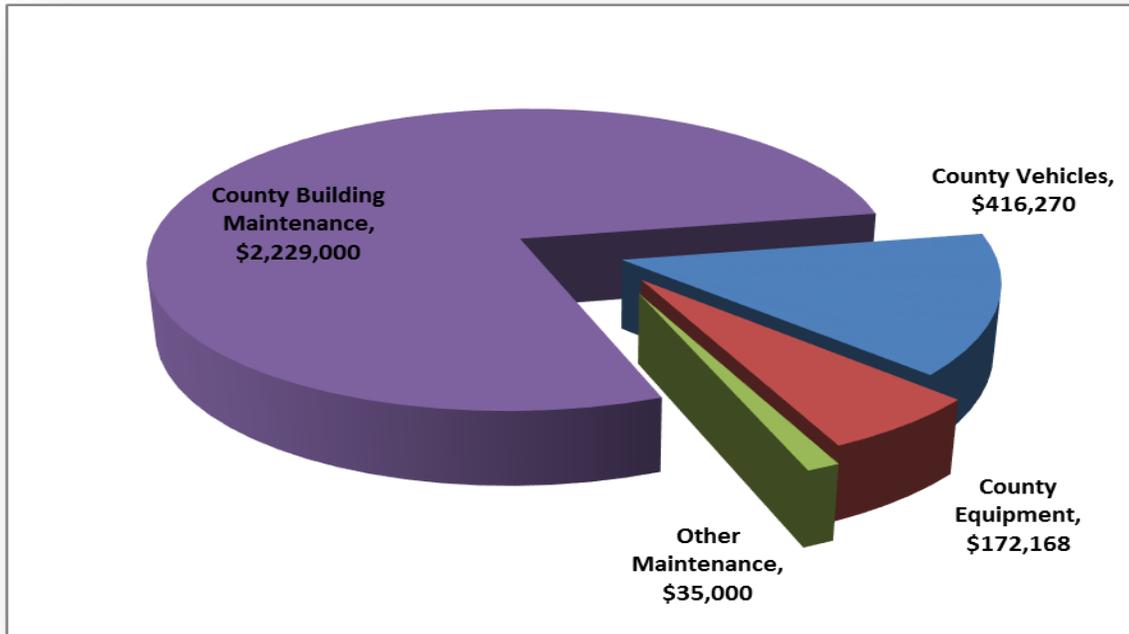
The combined ending fund balances of these various capital funds is budgeted at \$5,543,066. The balances are projected to increase by \$174,723 or 3.3% compared to the FY18 combined ending balances. The fund balance increase is mainly due to the Technology Fund saving \$100,000 for a possible change in the system used for the County Sheriff's Office.

For FY18, there are some significant nonrecurring capital expenditures that will affect the current budget and future operating budgets, beyond just routine maintenance as needed. The CIT initiative may affect future staffing levels and the County continues to seek support for this initiative from local public entities. The County is also seeking stable revenue sources for the future CIT operational budget. The addition of the solar array at the new Ambulance facility is expected to reduce the energy expenses of the facility below the level 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 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, 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.

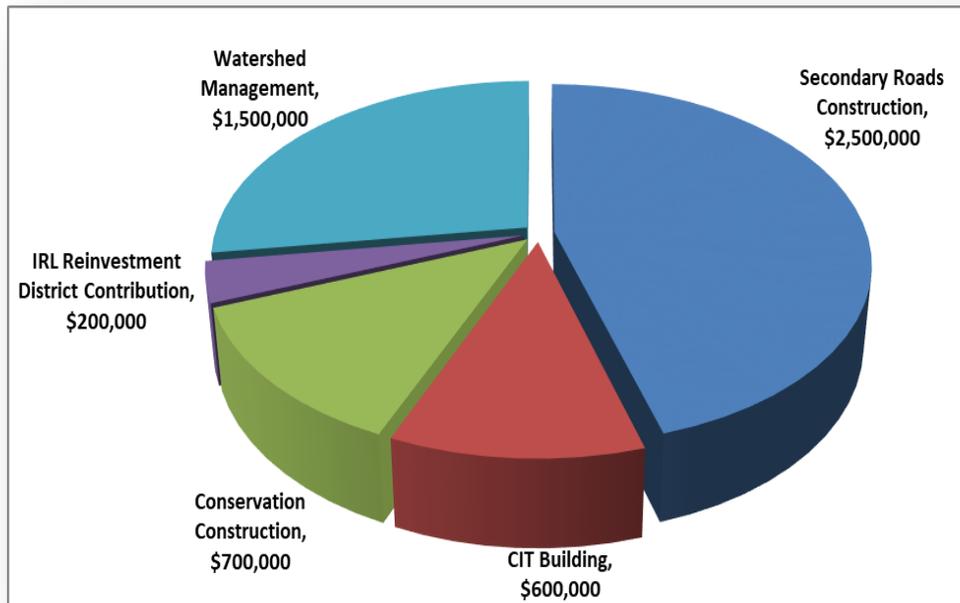
CAPITAL PROJECTS FUND CASH STATEMENT

	FY16 Actual	FY17 Actual	FY18 Original	FY18 Amended	FY19 Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	-	159,139	1,000,000	1,000,000	1,500,000
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	13,070	29,856	16,000	29,200	16,500
Miscellaneous	67,821	166,349	128,000	340,000	128,000
Total revenues	80,891	355,344	1,144,000	1,369,200	1,644,500
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	8,493,067	11,292,662	13,413,523	21,144,981	12,607,501
Total expenditures	8,493,067	11,292,662	13,413,523	21,144,981	12,607,501
Excess (deficiency) of revenues over (under) expenditures	(8,412,176)	(10,937,318)	(12,269,523)	(19,775,781)	(10,963,001)
Other financing sources (uses)					
Proceeds of General Long-term debt	1,700,000	1,550,000	3,486,000	3,486,000	2,862,500
Sale of capital assets	750	-	-	-	-
Transfers in	9,654,705	9,091,294	8,486,078	8,686,078	8,275,224
Transfers out	-	(681,956)	(200,000)	(200,000)	-
Total other financing sources (uses)	11,355,455	9,959,338	11,772,078	11,972,078	11,137,724
Net Change in Fund Balances	2,943,279	(977,980)	(497,445)	(7,803,703)	174,723
Fund balances, beginning of year	11,378,861	14,322,140	4,897,633	13,344,160	5,368,343
Fund balances, end of year	\$ 14,322,140	\$ 13,344,160	\$ 4,400,188	\$ 5,540,457	\$ 5,543,066

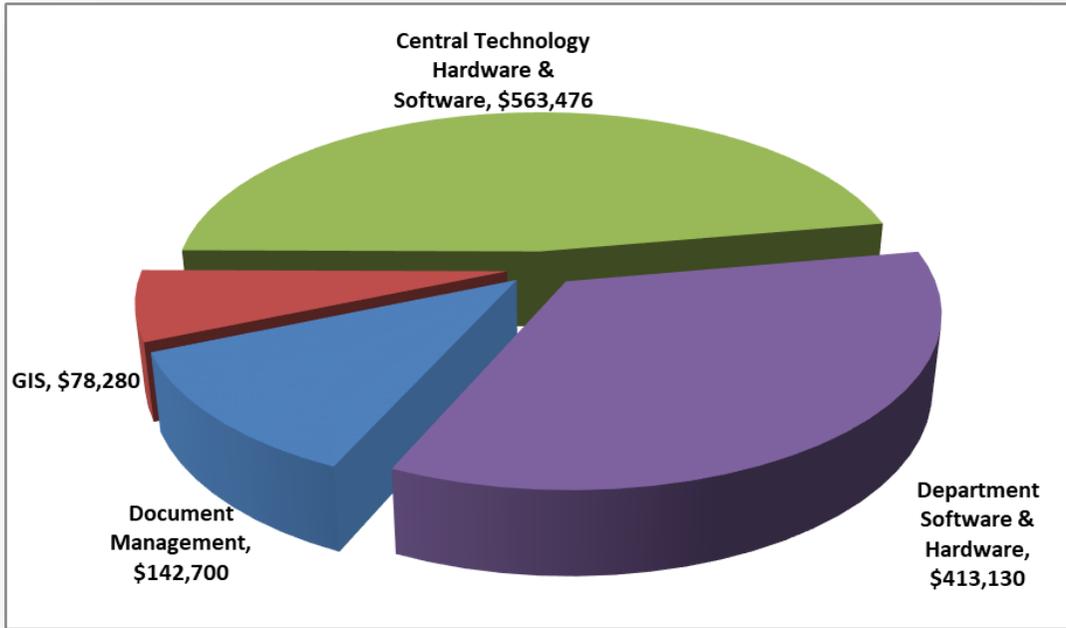
CAPITAL EXPENDITURES FUND FY19 BUDGETED EXPENDITURES



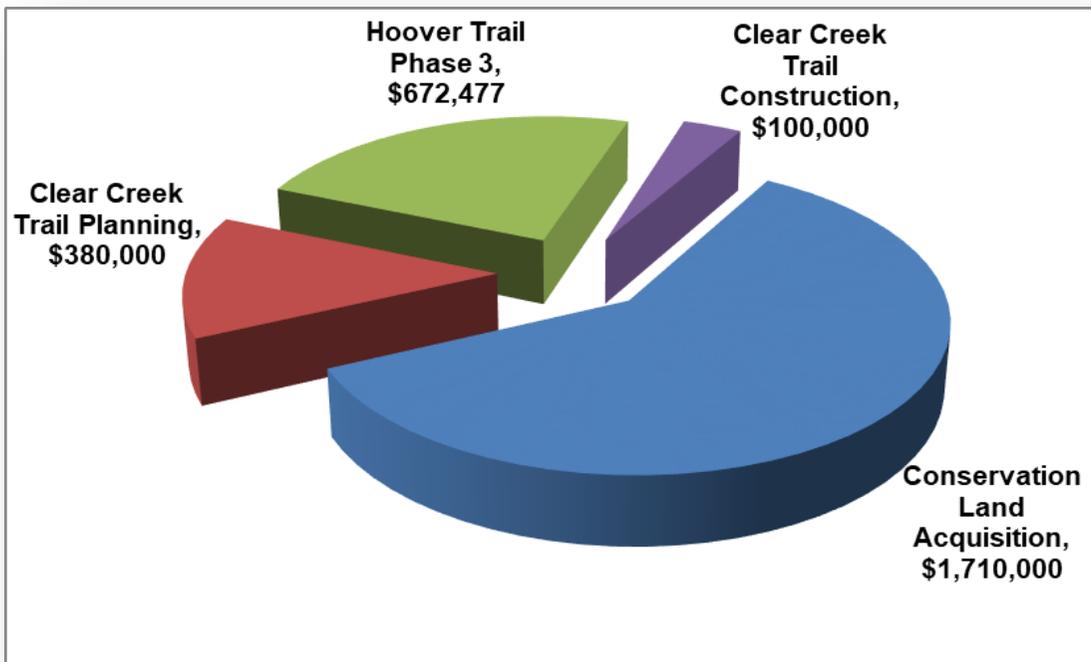
CAPITAL PROJECTS FUND FY19 BUDGETED EXPENDITURES



TECHNOLOGY FUND FY19 BUDGETED EXPENDITURES



CONSERVATION BOND FUND FY19 BUDGETED EXPENDITURES





Johnson County Maintenance and Capital Improvement Plan for County facilities, properties, and roads

FY2018 – FY2022

Part I - Introduction

The Johnson County Maintenance and Capital Improvement Plan (MCIP) for FY18 to FY22 was adopted by the Board of Supervisors on May 31, 2018. 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 MCIP includes projects that meet one or more of these criteria: cost \$20,000 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.

The Board of Supervisors will retain a construction manager for projects estimated to cost \$2,000,000 or more, unless a County staff member is designated to perform the duties. The cost of the construction manager should be added to the applicable projects listed in this plan.

Projects are budgeted as follows unless otherwise noted. Maintenance projects are budgeted in department 44. Capital Building projects are budgeted in department 85, except the Johnson County Historic Poor Farm, which is in department 25. Conservation projects are budgeted in departments 24, 32, 82, or 83. Secondary Roads projects are budgeted in departments 49 or 85.

Secondary Roads projects are from the Five-Year Construction Plan at:
http://www.johnson-county.com/dept_sec_roads.aspx?id=1469.

Part II: Project summaries

FY18

Maintenance projects (Total \$620,000)

Project	Expected Cost
Security upgrades for various buildings	\$50,000
Green initiatives	\$30,000
ADA ramp for the Johnson County Courthouse	\$95,000
Solar for the Ambulance Service and Medical Examiner Facility	\$150,000
Generator for the Johnson County Jail	\$200,000
Johnson County Jail door maintenance	\$15,000
Johnson County Jail and Courthouse elevator safety upgrade	\$40,000
Structural engineer to review Johnson County Courthouse floors	\$40,000

Capital building projects (Total \$3,165,000)

Project	Expected Cost
Johnson County Historic Poor Farm	\$265,000
Buildout of space for the Johnson County Attorney's Office	\$1,900,000
Behavioral Health Urgent Care (BHUC) building	\$1,000,000

Conservation projects (Total \$9,959,217)

Project	Expected Cost
Hoover Trail, Phase 1	\$1,304,104
Kent Park Lake restoration	\$2,960,980
Kent Park ADA compliant restroom	\$200,000
Hoover Trail, Phase 2	\$2,313,807
Wetland bank at Cedar River Crossing	\$2,867,431
Clear Creek Trail land acquisition	\$268,729
Kent Park project	\$24,166
Sutliff northern operations shop design	\$20,000

Secondary Roads projects (Total \$2,948,000)

Project	Expected Cost
Mehaffey Bridge Road Trail – City of North Liberty to Mehaffey Bridge	\$1,257,000 Federal \$398,000 Johnson County Trails \$500,000 Conservation Bond
Ely Road, Phase 4 of 5 – Highway 382 to 140 th Street	\$2,500,000 Farm to Market
Highway 965, Phase 2 of 2 – City of North Liberty to Croy Road	\$3,500,000 Federal \$875,000 Farm to Market
Swan Lake Road – bridge over Iowa River branch	\$400,000 Federal
Local bridge maintenance	\$100,000 County \$27,000 County \$187,000 fuel tax
Amana Road – culvert for Iowa River branch	\$448,000 Federal \$112,000 Farm to Market
Strawbridge Road – bridge over Rapid Creek	\$73,000 County \$213,000 fuel tax
Rapid Creek Road – bridge over Rapid Creek	\$500,000 County
Oak Crest Hill Road – culvert for Liberty Creek	\$250,000 FY15 bond \$250,000 FY17 bond
IWV Road, Phase 5 of 6 – James Avenue to Ivy Avenue	\$1,100,000 FY17 bond \$900,000 FY18 bond
Blain Cemetery Road Maintenance Rehabilitation Program (MRP)	\$75,000 County
Orval Yoder Turnpike MRP – 500 th Street to Black Diamond Road	\$50,000 County
Wapsi Avenue MRP – I-80 to 400 th Street	\$325,000 County
	FY18 total: \$16,692,217
	Operations/bonding
	\$ 3,587,000 Farm to Market funds
	\$ 400,000 Fuel tax
	\$ 5,605,000 Federal funds

FY19

Maintenance projects (Total \$2,309,000)

Project	Expected Cost
Health and Human Services (HHS) building lights, one floor	\$45,000
HHS windows, all sections	\$600,000
Johnson County Courthouse renovations	\$1,100,000
Chiller for Johnson County Courthouse	\$350,000
Carpet for Courtroom 2B and Judges' Chambers	\$25,000
Fleet building boiler replacement	\$60,000
Green initiatives	\$30,000
Security upgrades	\$50,000
Door from HHS building Room 203 to IT Department	\$12,000
Door from HHS building reception space to Mental Health/Disability Services (MH/DS) Department	\$12,000
Planning, Development and Sustainability Department window installation	\$25,000

Capital Building projects (Total \$950,000)

Project	Expected Cost
Johnson County Historic Poor Farm	\$350,000
Behavioral Health Urgent Care (BHUC) building	\$600,000

Conservation projects (Total \$4,565,936)

Project	Expected Cost
Hoover Trail, Phase 3	\$1,255,936
Clear Creek Trail engineering	\$500,000
Clear Creek Trail construction	\$400,000
Property acquisition	\$1,710,000
Sutliff northern operations shop construction	\$700,000

Secondary Roads projects (Total \$7,085,000)

Project

Expected Cost

Ely Road, Phase 5 of 5 – 140 th Street to Ely Road, Phase 2	\$4,200,000 Farm to Market
140 th Street – Highway 1 to Sutliff Road	\$1,200,000 Farm to Market
Dingleberry Road, bridge over Rapid Creek	\$675,000 County
120 th Street – West Swisher to Johnson Iowa Road and Highway 965 to east Swisher	\$1,200,000 FY18 bond
	\$1,450,000 County
	\$1,250,000 fuel tax
Herbert Hoover Highway, Phase 1 of 3 – I-80 to Wapsi Avenue	\$2,500,000 FY19 bond
Old 218/Riverside Drive Rehabilitation	\$1,200,000 FY20 bond
– North of Oak Crest Hill Road to McCollister Road	
Curtis Bridge Road – 120 th Street to Spring Valley	\$1,000,000 City of Shueyville
	\$540,000 County
	\$960,000 special bond
Black Hawk Avenue MRP – IWV Road to City of Oxford	\$100,000 County
Sioux Avenue MRP – Highway 6 to Napoleon Street	\$150,000 County
James Avenue MRP – 140 th Street to Tranquil Court	\$100,000 County
Napoleon Street MRP – I.C. Kickers Soccer Park to Sioux Avenue	\$90,000 County

FY19 total: \$14,909,936 Operations/bonding
\$ 5,400,000 Farm to Market funds
\$ 1,250,000 Fuel tax
\$ 0 Federal funds

FY20

Maintenance projects (Total \$1,525,000)

Project	Expected Cost
Health and Human Services building (HHS) lights, one floor	\$45,000
Johnson County Courthouse renovations, including accessibility	\$1,000,000
Security upgrades for various buildings	\$50,000
Green initiatives	\$30,000
HHS roof evaluation	\$30,000
Johnson County Courthouse elevator repair	\$60,000
Johnson County Jail elevator repair	\$60,000
Johnson County Jail roof	\$250,000

Capital Building projects (Total \$560,000)

Project	Expected Cost
Johnson County Historic Poor Farm	\$360,000
Addition to SEATS garage	\$200,000

Conservation projects (Total \$4,675,000)

Project	Expected Cost
Kent Park seed and plant storage	\$50,000
Land acquisition	\$1,340,000
Clear Creek Trail to Kent Park engineering	\$120,000
Clear Creek Trail to Kent Park construction	\$1,500,000
Hoover Trail land acquisition	\$700,000
Kent Park ADA compliant restrooms	\$550,000
Pechman Creek Delta wetland, Phase 1	\$145,000
Pechman Creek Delta fish crossing	\$270,000

Secondary Roads projects (Total \$4,340,000)

Project

Expected Cost

IWV Road, Phase 6 of 6 – Hebl Avenue to Highway 218

\$1,385,000 Farm to Market
 \$1,385,000 City of Iowa City
 \$930,000 Federal

540th Street – Highway 1 to Gable Avenue

\$780,000 Farm to Market
 \$35,000 developers escrow

Black Hawk Avenue – bridge over Old Man’s Creek

\$1,200,000 Federal
 \$300,000 County

Utah Avenue – bridge over Rapid Creek

\$350,000 fuel tax

Amana Road – Highway 965 to Greencastle Avenue

\$1,000,000 fuel tax

Herbert Hoover Highway, Phase 2 of 3 – Wapsi Avenue to one mile east

\$500,000 Farm to Market
 \$2,500,000 FY20 bond

River Junction Road Maintenance Rehabilitation Program (MRP)

\$40,000 County

–

 Otter Creek Road to 1,200 feet west

Hickory Hollow Road MRP – Mohawk Road to 120th Street

\$300,000 County

Old 218/Riverside Drive rehab project in FY19

Bond \$1,200,000 in FY20

FY20 total: \$11,100,000 Operations/bonding
\$ 2,665,000 Farm to Market funds
\$ 1,350,000 Fuel tax
\$ 2,130,000 Federal funds

FY21

Maintenance projects (Total \$3,775,000)

Project	Expected Cost
Health and Human Services building (HHS) lights, one floor	\$45,000
HHS building roof replacement	\$650,000
HHS building buildout	\$2,000,000
Security upgrades for various buildings	\$50,000
Green initiatives	\$30,000
Johnson County Courthouse renovations	\$1,000,000

Capital Building projects (Total \$300,000)

Project	Expected Cost
Johnson County Historic Poor Farm	\$300,000

Conservation projects (Total \$5,789,220)

Project	Expected Cost
Clear Creek Trail construction	\$1,500,000
Land acquisition for Hoover Trail	\$700,000
Cedar River Crossing construction	\$900,000
Kent Park campground projects, Phase 1	\$365,000
Kent Park campground projects, Phase 2	\$1,199,220
Pechman Creek Delta wetland, Phase 2	\$125,000
Land acquisition	\$1,000,000

Secondary Roads projects (Total \$3,980,000)

Project	Expected Cost
500 th Street – Angle Road to Highway 1	\$1,000,000 County
Putnam Street – bridge over East Fork Rapid Creek	\$400,000 Farm to Market
Local bridge maintenance	\$480,000 County
Johnson Iowa Road – bridge over Deer Creek	\$480,000 fuel tax
Herbert Hoover Highway, Phase 3 of 3 – Wapsi Avenue to Johnson Cedar Road	\$2,500,000 FY21 bond
	\$565,000 Farm to Market
	\$1,935,000 Federal
	FY21 total: \$13,844,220 Operations/bonding
	\$ 965,000 Farm to Market funds
	\$ 480,000 Fuel tax
	\$ 1,935,000 Federal funds

FY22

Maintenance projects (Total \$3,180,000)

Project	Expected Cost
Security upgrades for various buildings	\$50,000
Green initiatives	\$30,000
LED light upgrade at Secondary Roads/SEATS buildings	\$100,000
Joint Emergency Communications Center (JECC) radio replacement	\$3,000,000

Capital building projects (Total \$400,000)

Project	Expected Cost
Johnson County Historic Poor Farm	\$400,000

Conservation projects (Total \$3,905,000)

Project	Expected Cost
Cedar River Crossing	\$650,000
Johnson County Historic Poor Farm trail	\$500,000
Kent Park campground projects, Phase 3	\$730,000
Kent Park ADA compliant restrooms	\$825,000
Land acquisition and engineering for Hoover Trail	\$1,200,000

Secondary Roads projects (Total \$3,700,000)

Project	Expected Cost
Rohret Road – bridge over Mooney Creek	\$460,000 Farm to Market
American Legion Road	\$1,460,000 Farm to Market
	\$640,000 County
	\$1,000,000 fuel tax
Black Hawk Road – bridge over Clear Creek	\$560,000 County
120 th Street – City of Shueyville to Hickory Hollow and Club Road	\$2,500,000 FY22 bond
–	
City of Shueyville to Linn County	

FY22 total: \$11,185,000 Operations/bonding
\$ 1,920,000 Farm to Market funds
\$ 1,000,000 Fuel tax
\$ 0 Federal funds

Part III: Project details

FY18

Maintenance projects

Security upgrades for various buildings

Need	Identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$50,000
Funding source/plan	FY18 budget, Department 44

Green initiatives

Need	Identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$30,000
Funding source/plan	FY18 budget, Department 44
Sustainability	Will check on rebates.

ADA ramp for the Johnson County Courthouse

Need	Federal ADA compliance
Timeline	
Estimated cost	\$95,000, Department 44
Funding source/plan	FY18 budget

Solar for the Ambulance Service and Medical Examiner Facility

Need	Green power identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$150,000
Funding source/plan	Energy Reinvestment Fund, Department 81
Sustainability	Will check on rebates.

Generator for the Johnson County Jail

Need	Maintain operations during power outage
Timeline	
Estimated cost	\$200,000
Funding source/plan	FY18 budget, Department 44
Sustainability	Will check on rebates.

Johnson County Jail door maintenance

Need	Maintain jail doors
Timeline	
Estimated cost	\$15,000, Department 44
Funding source/plan	FY18 budget

Johnson County Jail and Courthouse elevator safety upgrade

Need	Safety upgrade to jail and courthouse elevators
Timeline	
Estimated cost	\$40,000
Funding source/plan	FY18 budget, Department 44

Structural engineer to review Johnson County Courthouse floors

Need	Structural engineer to look at Courthouse floors for needed repairs
Timeline	
Estimated cost	\$40,000
Funding source/plan	FY18 budget, Department 44

Capital Building projects

Johnson County Historic Poor Farm

Need	Continuation of plan to be developed
Timeline	
Estimated cost	\$265,000
Funding source/plan	FY18 budget, Department 25

Buildout of space for the Johnson County Attorney's Office

Need	Complete construction of space for County Attorney's Office
Timeline	
Estimated cost	\$1,900,000
Funding source/plan	FY18 bonding or reserves, Department 85

Behavioral Health Urgent Care (BHUC) building

Need	Purchase property for Behavioral Health Urgent Care (BHUC) building
Timeline	
Estimated cost	\$1,000,000
Funding source/plan	FY18 bonding or reserves, Department 85

Conservation projects

Hoover Trail, Phase 1

Need	Phase 1, City of Solon to Polk Avenue, construction of trail
Timeline	
Estimated cost	\$1,304,104
Funding source/plan	FY18 budget, Conservation bond, Department 83, State Recreational Trails grant \$679,689

Kent Park Lake restoration

Need	Dredging, construction, cores
Timeline	
Estimated cost	\$2,960,980
Funding source/plan	FY18 budget, Conservation bond, matching state grant for \$1,480,490, Department 82

Kent Park ADA compliant restroom

Need	ADA compliant restroom at lake
Timeline	
Estimated cost	\$200,000
Funding source/plan	FY18 budget, Conservation bond, Department 83

Hoover Trail, Phase 2

Need	Phase 2, Seven Sisters Road to 140 th Street, construction of trail
Timeline	
Estimated cost	\$2,313,807
Funding source/plan	FY18 budget, Conservation bond, Department 83, Department 82, FLAP and Federal Recreational Trails grants

Wetland bank at Cedar River Crossing

Need	Construction of the wetland bank at Sutliff
Timeline	
Estimated cost	\$2,867,431
Funding source/plan	FY18 budget, Conservation bond, Department 83

Clear Creek Trail land acquisition

Need	Land acquisition for trails
Timeline	
Estimated cost	\$268,729
Funding source/plan	FY18 budget, Conservation bond, Department 83

Kent Park project

Need	Camping area wastewater construction
Timeline	
Estimated cost	\$24,166
Funding source/plan	FY18 budget, Conservation bond, Department 82

Sutliff northern operations shop design

Need	Design, engineering
Timeline	
Estimated cost	\$20,000
Funding source/plan	FY18 budget, REAP, Department 32

Secondary Roads Projects

Mehaffey Bridge Road Trail – City of North Liberty to Mehaffey Bridge

Need	Construction of roadside trail, 2.0 miles, 18A
Timeline	2018 construction season
Estimated cost	\$2,155,000
Funding source/plan	\$1,257,000 Federal, \$398,000 Johnson County Trails, \$600,000 Conservation bond

Ely Road, Phase 4 of 5 – Highway 362 to 140th Street

Need	Reconstruction/rehab/structures, 3290 AADT, 0.76 miles, 18B
Timeline	2018 construction season
Estimated cost	\$2,500,000
Funding source/plan	\$2,500,000 Farm to Market

Highway 965, Phase 2 of 2 – City of North Liberty to Croy Road

Need	Pavement rehabilitation, 3390/2810 AADT, 3.5 miles, 18C
Timeline	2018 construction season
Estimated cost	\$4,375,000
Funding source/plan	\$875,000 Farm to Market, \$3,500,000 Federal funds

Swan Lake Road – bridge over Iowa River branch

Need	Bridge replacement, 130 AADT, 0.2 miles, 18D
Timeline	2018 construction season
Estimated cost	\$500,000
Funding source/plan	\$100,000 County, \$400,000 Federal funds

Local bridge maintenance

Need	Various locations, 18E
Timeline	2018 construction season
Estimated cost	\$214,000
Funding source/plan	\$27,000 local (Department 49), \$187,000 fuel tax

Amana Road – culvert for Iowa River branch

Need	Culvert replacement, 160 AADT, 0.2 miles, 18F
Timeline	2018 construction season
Estimated cost	\$560,000
Funding source/plan	\$448,000 Federal funds, \$112,000 Farm to Market

Strawbridge Road – bridge over Rapid Creek

Need	Bridge replacement, 10 AADT, .2 miles, 18G
Timeline	2018 construction season
Estimated cost	\$286,000
Funding source/plan	\$73,000 local (Department 49), \$213,000 fuel tax

Rapid Creek Road – bridge over Rapid Creek

Need	Bridge replacement, 490 AADT, .2 miles, 18H
Timeline	2018 construction season
Estimated cost	\$500,000
Funding source/plan	\$500,000 local (Department 49)

IWV Road, Phase 5 of 6 – James Avenue to Ivy Avenue

Need	Grading, structures, paving, 1020 AADT, 1.05 miles, 18J
Timeline	2018 construction season
Estimated cost	\$2,000,000
Funding source/plan	\$1,100,000 FY17 bond, \$900,000 FY18 bond

Blain Cemetery Road Maintenance Rehabilitation Program (MRP) – Greencastle Road to Seneca Road

Need	Maintenance Rehabilitation Program, double seal coat surface, 300 AADT, 0.5 miles, M18-1
Timeline	
Estimated cost	\$75,000
Funding source/plan	\$75,000 local (Department 49)

Orval Yoder Turnpike Maintenance Rehabilitation Program (MRP) – 500th Street to Black Diamond Road

Need	Maintenance Rehabilitation Program, traverse crack repair, 710 AADT, 2.8 miles, M18-2
Timeline	2018 construction season
Estimated cost	\$50,000
Funding source/plan	\$50,000 local (Department 49)

Wapsi Avenue Maintenance Rehabilitation Program (MRP) – I-80 to 400th Street

Need	Maintenance Rehabilitation Program, grade, macadam stone base, choke surface, 140 AADT, 1.75 miles, M18-3
Timeline	2018 construction season
Estimated cost	\$325,000
Funding source/plan	\$325,000 local (Department 49)

Total FY18 cost estimate:

Maintenance:	\$ 620,000
Capital:	\$ 3,165,000
Conservation	\$ 9,959,217
<u>Secondary Roads</u>	<u>\$ 2,948,000</u>
Total:	\$16,692,217

FY19

Maintenance projects

Health and Human Services (HHS) building lights, one floor

Need	Needs to be addressed due to design and construction deficiencies
Timeline	
Estimated cost	\$45,000 lights
Funding source/plan	FY19 budget, Department 44
Sustainability	Apply for MidAmerican incentive before purchase.

Health and Human Services (HHS) building windows, all sections

Need	Needs to be addressed due to design and construction deficiencies
Timeline	
Estimated cost	\$600,000 lights
Funding source/plan	FY19 budget, Department 44
Sustainability	Will check on rebates.

Johnson County Courthouse renovations

Need	Renovations of Courthouse, including court rooms and/or former County Attorney's Office space
Timeline	
Estimated cost	\$1,100,000
Funding source/plan	FY19 budget, Department 44
Sustainability	Consider using low emitting or recycled materials.

Chiller for Johnson County Courthouse

Need	HVAC failing in Courthouse
Timeline	
Estimated cost	\$350,000
Funding source/plan	FY19 budget, Department 44
Sustainability	Will check on rebates.

Carpeting for Courtroom 2B and Judges' Chambers

Need	Replace worn out carpeting
Timeline	
Estimated cost	\$25,000
Funding source/plan	FY19 budget, Department 44
Sustainability	Will check on green carpeting.

Fleet building boiler replacement

Need	Replace boiler
Timeline	
Estimated cost	\$60,000
Funding source/plan	FY19 budget, Department 44
Sustainability	Will check on rebates.

Green initiatives

Need	Identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$30,000
Funding source/plan	FY19 budget, Department 44
Sustainability	Will check on rebates.

Security upgrades

Need	Identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$50,000
Funding source/plan	FY19 budget, Department 44
Sustainability	

Door from Health and Human Services (HHS) building Room 203 to IT Department

Need	Door from HHS 203 to IT secured area in case of emergency
Timeline	
Estimated cost	\$12,000
Funding source/plan	FY19 budget, Department 44

Door from Health and Human Services (HHS) building reception space to Mental Health/Disability Services (MH/DS) Department

Need	Door from HHS reception area into MH/DS secured area in case of emergency
Timeline	
Estimated cost	\$12,000
Funding source/plan	FY19 budget, Department 44
Sustainability	

Planning, Development and Sustainability Department window installation

Need	Cut window opening and install window for light in office
Timeline	
Estimated cost	\$25,000
Funding source/plan	FY19 budget, Department 44
Sustainability	

Capital Building projects

Johnson County Historic Poor Farm

Need	Implementation of developed plan
Timeline	
Estimated cost	\$350,000 (asylum building, first half of West Barn repairs, first half of signage project, cover crops)
Funding source/plan	FY19 budget, Department 25
Sustainability	

Behavioral Health Urgent Care (BHUC) building

Need	Additional construction/renovation for BHUC
Timeline	Phase 2
Estimated cost	\$600,000
Funding source/plan	FY19 budget, Department 85

Conservation projects

Hoover Trail, Phase 3

Need	Phase 3, construction of new trail from 140 th Street to Polk Avenue
Timeline	
Estimated cost	\$1,255,936
Funding source/plan	FY19 budget, Conservation bond, Department 83

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, Department 83

Clear Creek Trail construction

Need	Construction of new trail from City of Tiffin to Ireland Avenue
Timeline	
Estimated cost	\$400,000
Funding source/plan	FY19 budget, Conservation bond, Department 83, City of Tiffin

Property acquisition

Need	Property for land conservation
Timeline	
Estimated cost	\$1,710,000
Funding source/plan	FY19 budget, Conservation bond, Department 83

Sutliff northern operations shop construction

Need	Construction of operations shop in north part of County to reduce costs
Timeline	
Estimated cost	\$700,000
Funding source/plan	FY19 budget, Capital projects, Department 85

Secondary Roads projects

Ely Road, Phase 5 of 5 – 140th Street to Ely Road, Phase 2

Need	Reconstruction with flood mitigation, 3670/3080 AADT, 2.07 miles, 19A
Timeline	2019 construction season
Estimated cost	\$4,200,000
Funding source/plan	\$4,200,000 Farm to Market

140th Street – Highway 1 to Sutliff Road

Need	Hot Mix Asphalt (HMA) resurfacing with base widening, 560 AADT, 2.75 miles, 19B
Timeline	2019 construction season
Estimated cost	\$1,200,000
Funding source/plan	\$1,200,000 Farm to Market

Dingleberry Road – bridge over Rapid Creek

Need	Bridge replacement, 400 AADT, 0.2 miles, 19C
Timeline	2019 construction season
Estimated cost	\$675,000
Funding source/plan	\$675,000 local (Department 49)

120th Street – West Swisher to Johnson Iowa Road and Highway 965 to east Swisher

Need	Includes Highway 965 to East Swisher. Hot Mix Asphalt (HMA) resurfacing with base widening, 1640/4360 AADT, 7.3 miles, 19D
Timeline	2019 construction season
Estimated cost	\$3,900,000
Funding source/plan	\$1,450,000 local (Department 49), \$1,250,000 fuel tax, (\$1,200,000 FY18 bond)

Herbert Hoover Highway, Phase 1 of 3 – I-80 to Wapsi Avenue

Need	Reconstruction, 2520 AADT, 1.0 miles, 19E
Timeline	2019 construction season
Estimated cost	\$2,500,000
Funding source/plan	\$2,500,000 FY19 bond (Department 85)

Old 218/Riverside Drive Rehabilitation – Oak Crest Hill Road to McCollister Road

Need	Portland Cement Concrete (PCC) overlay, 10,100 AADT, 0.8 miles, 19F
Timeline	2019 construction season
Estimated cost	\$1,200,000 FY20 budget
Funding source/plan	\$1,200,000 FY20 bond (Department 85)

Curtis Bridge Road – 120th Street to Spring Valley

Need	Reconstruction, 2940 AADT, 1.0 miles, 19G
Timeline	2019 construction season
Estimated cost	\$2,500,000
Funding source/plan	\$1,000,000 City of Shueyville, \$540,000 (Department 49), \$960,000 special bond

Black Hawk Avenue Maintenance Rehabilitation Program (MRP) – IWV to City of Oxford

Need	Maintenance Rehabilitation Program (MRP), traverse crack repair, 1190 AADT, 1.9 miles, M19-1
Timeline	2019 construction season
Estimated cost	\$100,000
Funding source/plan	\$100,000 local (Department 49)

Sioux Avenue Maintenance Rehabilitation Program (MRP) – Highway 6 to Napoleon Street

Need	Maintenance Rehabilitation Program (MRP), double seal coat surface, 280/230 AADT, 2.0 miles, M19-2
Timeline	2019 construction season
Estimated cost	\$150,000
Funding source/plan	\$150,000 local (Department 49)

James Avenue Maintenance Rehabilitation Program (MRP) – 140th Street to Tranquil Court

Need	Maintenance Rehabilitation Program (MRP), grade, macadam stone base, choke surface, 710 AADT, 0.5 miles, M19-3
Timeline	2019 construction season
Estimated cost	\$100,000
Funding source/plan	\$100,000 local (Department 49)

Napoleon Street Maintenance Rehabilitation Program (MRP) – I.C. Kickers Soccer Park to Sioux Avenue

Need	Maintenance Rehabilitation Program (MRP), double seal coat surface, 250 AADT, 1.2 miles, M19-4
Timeline	2019 construction season
Estimated cost	\$90,000
Funding source/plan	\$90,000 local (Department 49)

Total FY19 cost estimate:

Maintenance:	\$ 2,309,000
Capital:	\$ 950,000
Conservation:	\$ 4,565,936
<u>Secondary Roads:</u>	<u>\$ 7,085,000</u>
Total:	\$14,909,936

FY20

Maintenance projects

Health and Human Services (HHS) building lights, one floor

Need	Needs to be addressed due to design and construction deficiencies
Timeline	
Estimated cost	\$45,000
Funding source/plan	FY20 budget, Department 44
Sustainability	Apply for MidAmerican incentive before purchase.

Johnson County Courthouse renovations, including accessibility

Need	Renovations of Courthouse, including court rooms for ADA compliance
Timeline	
Estimated cost	\$1,000,000
Funding source/plan	FY20 budget, Department 44
Sustainability	Consider using low-emitting or recycled materials.

Security upgrades for various buildings

Need	Identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$50,000
Funding source/plan	FY20 budget, Department 44

Green initiatives

Need	Identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$30,000
Funding source/plan	FY20 budget, Department 44
Sustainability	Will check on rebates.

Health and Human Services (HHS) building roof evaluation

Need	Evaluate to see if the roof is at the end of its useful life
Timeline	
Estimated cost	\$30,000
Funding source/plan	FY20 budget, Department 44

Johnson County Courthouse elevator repair

Need	Repair ongoing issues
Timeline	
Estimated cost	\$60,000
Funding source/plan	FY20 budget, Department 44

Johnson County Jail elevator repair

Need	Repair ongoing issues
Timeline	
Estimated cost	\$60,000
Funding source/plan	FY20 budget, Department 44

Johnson County Jail roof

Need	At the end of its useful life
Timeline	
Estimated cost	\$250,000
Funding source/plan	FY20 budget, Department 44
Sustainability	Consider solar feasibility.

Capital Building projects

Johnson County Historic Poor Farm

Need	Implementation of developed plan
Timeline	
Estimated cost	\$360,000 (finish West Barn repairs, finish signage project, sidewalks, concrete repairs, south shed, pollinator seed)
Funding source/plan	FY20 budget, Department 25

Addition to SEATS garage

Need	Add bays to SEATS garage to house vehicles
Timeline	
Estimated cost	\$200,000
Funding source/plan	FY20 budget, Department 85

Conservation projects

Kent Park seed and plant storage

Need	Kent Park seed and plant cold storage
Timeline	
Estimated cost	\$50,000
Funding source/plan	FY20 budget, County bond

Land acquisition

Need	Property for land conservation
Timeline	
Estimated cost	\$1,340,000
Funding source/plan	FY20 budget, Conservation bond, Department 83

Clear Creek Trail to Kent Park engineering

Need	Clear Creek Trail from Half Moon Road to Kent Park, engineering and permitting
Timeline	
Estimated cost	\$120,000
Funding source/plan	FY20 budget, Conservation bond, Department 83

Clear Creek Trail to Kent Park construction

Need	Clear Creek Trail from Half Moon Road to Kent Park, construction
Timeline	
Estimated cost	\$1,500,000
Funding source/plan	FY20 budget, Conservation bond, Department 83

Hoover Trail land acquisition

Need	Land acquisition for Hoover Trail from the City of Solon to the City of West Branch and for Clear Creek Trail from Kent Park to the City of Oxford
Timeline	
Estimated cost	\$700,000
Funding source/plan	FY20 budget, Conservation bond, Department 83

Kent Park ADA compliant restrooms

Need	Replace latrines with ADA compliant restroom, two structures
Timeline	
Estimated cost	\$550,000
Funding source/plan	FY20 bond

Pechman Creek Delta wetland, Phase 1

Need	Develop master plan for 380 acres
Timeline	
Estimated cost	\$145,000
Funding source/plan	Wetland credit sales

Pechman Creek fish crossing

Need	Planning and construction of fish passage crossing
Timeline	
Estimated cost	\$270,000
Funding source/plan	FY20 budget, grants, Department 32

Secondary Roads projects

IWV Road, Phase 6 of 6 – Hebl Avenue to Highway 218

Need	Grading, structures, Portland Cement Concrete (PCC) paving, 2580 AADT, 1.5 miles, 20A
Timeline	2020 construction season
Estimated cost	\$3,700,000
Funding source/plan	\$1,385,000 Farm to Market, \$930,000 Federal, \$1,385,000 City of Iowa City

540th Street – Highway 1 to Gable Avenue

Need	Reconstruction, 950 AADT, 0.35 miles, 20B
Timeline	2020 construction season
Estimated cost	\$815,000
Funding source/plan	\$780,000 Farm to Market, \$35,000 development escrow

Black Hawk Avenue – bridge over Old Man’s Creek

Need	Bridge replacement, 120 AADT, 0.2 miles, 20C
Timeline	2020 construction season
Estimated cost	\$1,500,000
Funding source/plan	\$300,000 local (Department 49), \$1,200,000 Federal

Utah Avenue – bridge over Rapid Creek

Need	Bridge replacement, 50 AADT, 0.2 miles, 20D
Timeline	2020 construction season
Estimated Cost	\$350,000
Funding Source/Plan	\$350,000 fuel tax

Amana Road – Highway 965 to Greencastle Avenue

Need	Grade, macadam stone base, choke surface, 320/220 AADT, 2.6 miles, 20E
Timeline	2020 construction season
Estimated cost	\$1,500,000
Funding source/plan	\$1,00,000 fuel tax, \$500,000 Farm to Market

Herbert Hoover Highway, Phase 2 of 3 – Wapsi Avenue to one mile east

Need	Reconstruction, 2520 AADT, 1.0 miles, 20F
Timeline	2020 construction season
Estimated cost	\$2,500,000
Funding source/plan	\$2,500,000 FY20 bond (Department 85)

River Junction Road Maintenance Rehabilitation Program (MRP) – Otter Creek Road to 1,200 feet west

Need	Maintenance Rehabilitation Program (MRP), regrade, rock surface, 50 AADT, 0.23 miles, M20-1
Timeline	2020 construction season
Estimated cost	\$40,000
Funding source/plan	\$40,000 Local (Department 49)

Hickory Hollow Road Maintenance Rehabilitation Program (MRP) – Mohawk Road to 120th Street

Need	Maintenance Rehabilitation Program (MRP), grade, macadam stone base, choke surface, 300 AADT, 1.6 miles, M20-2
Timeline	2020 construction season
Estimated cost	\$300,000
Funding source/plan	\$300,000 local (Department 49)

Note: \$1,200,000 bond in FY20 for FY19 Old Highway 218 project

Total FY20 cost estimate:

Maintenance:	\$ 1,525,000
Capital:	\$ 560,000
Conservation	\$ 4,675,000
<u>Secondary Roads</u>	<u>\$ 4,340,000</u>
Total:	\$11,100,000

FY21

Maintenance projects

Health and Human Services (HHS) building lights, one floor

Need	Needs to be addressed due to design and construction deficiencies
Timeline	
Estimated cost	\$45,000 lights
Funding source/plan	FY21 budget, Department 44
Sustainability	Apply for MidAmerican incentive before purchase.

Health and Human Services (HHS) building roof replacement

Need	End of its useful life
Timeline	
Estimated cost	\$650,000
Funding source/plan	FY21 budget, Department 44

Health and Human Services (HHS) building buildout

Need	Build office space on third floor HHS
Timeline	
Estimated cost	\$2,000,000
Funding source/plan	FY21 budget

Security upgrades for various buildings

Need	Identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$50,000
Funding source/plan	FY21 budget, Department 44

Green initiatives

Need	Identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$30,000
Funding source/plan	FY21 budget, Department 44
Sustainability	Will check on rebates.

Johnson County Courthouse renovations

Need	Add additional courtroom and judges offices to vacant courthouse area
Timeline	
Estimated cost	\$1,000,000
Funding source/plan	FY21 budget, Department 44
Sustainability	Consider using low-emitting or recycled materials.

Capital Building projects

Johnson County Historic Poor Farm

Need	Implementation of developed plan
Timeline	
Estimated cost	\$300,000 (nature trail, finish concrete repairs, dairy barn, pollinator seed, public amenities)
Funding source/plan	FY21 budget, Department 25

Conservation projects

Clear Creek Trail construction

Need	Clear Creek Trail construction from Half Moon Road to Kent Park
Timeline	
Estimated cost	\$1,500,000
Funding source/plan	FY21 budget, Conservation bond, Department 83

Land acquisition for Hoover Trail

Need	Land acquisition for Hoover Trail, City of Solon to City of West Branch
Timeline	
Estimated cost	\$700,000
Funding source/plan	FY21 budget, Conservation bond, Department 83

Cedar River Crossing construction

Need	Cedar River Crossing, construction of parking lot, latrine, and landscaping
Timeline	
Estimated cost	\$900,000
Funding source/plan	FY21 budget, County bond

Kent Park campground projects, Phase 1

Need	Make shower house, restroom, campground entry ADA compliant
Timeline	
Estimated cost	\$365,000
Funding source/plan	County bond

Kent Park campground projects, Phase 2

Need	Make shower house, restroom, campground entry ADA compliant
Timeline	
Estimated cost	\$1,199,220
Funding source/plan	County bond

Pechman Creek Delta wetland, Phase 2

Need	Wetland development plan, Phase 2
Timeline	
Estimated cost	\$125,000
Funding source/plan	Wetland bank credits

Land acquisition

Need	Acquire land for conservation and habitat
Timeline	
Estimated cost	\$1,000,000
Funding source/plan	Conservation bond, Department 83

Secondary Roads

500th Street – Angle Road to Highway 1

Need	Pavement rehabilitation, 1630 AADT, 1.3 miles, 21A
Timeline	2021 construction season
Estimated cost	\$1,000,000
Funding source/plan	\$1,000,000 local, Department 85

Putnam Street – bridge over East Fork Rapid Creek

Need	Bridge replacement, 180 AADT, 0.2 miles, 21B
Timeline	2021 construction season
Estimated cost	\$400,000
Funding source/plan	\$400,000 Farm to Market

Local bridge maintenance

Need	Various location bridge maintenance, 21C
Timeline	2021 construction season
Estimated cost	\$480,000
Funding source/plan	\$480,000 local (Department 49)

Johnson Iowa Road – bridge over Deer Creek

Need	Bridge replacement, 140 AADT, 0.2 miles, 21D
Timeline	2021 construction season
Estimated cost	\$480,000
Funding source/plan	\$480,000 fuel tax

Herbert Hoover Highway, Phase 3 of 3 – Wapsi Avenue to Johnson Cedar Road

Need	Reconstruction, 2520 AADT, 2.0 miles, 21E
Timeline	2021 construction season
Estimated cost	\$5,000,000
Funding source/plan	\$2,500,000 FY21 bond (Department 85), \$565,000 Farm to Market, \$1,935,000 Federal

Total FY21 cost estimate:

Maintenance:	\$ 3,775,000
Capital:	\$ 300,000
Conservation	\$ 5,789,220
<u>Secondary Roads</u>	<u>\$ 3,980,000</u>
Total:	\$13,844,220

FY22

Maintenance projects

Security upgrades for various buildings

Need	Identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$50,000
Funding source/plan	FY22 budget, Department 44

Green initiatives

Need	Identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$30,000
Funding source/plan	FY22 budget, Department 44
Sustainability	Will check on rebates.

LED light upgrade at Secondary Roads/SEATS buildings

Need	Upgrade to LED lights at Secondary Roads/SEATS buildings for sustainability
Timeline	
Estimated cost	\$100,000
Funding source/plan	FY22 budget, Department 44
Sustainability	Will check on rebates.

Joint Emergency Communications Center (JECC) radio replacement

Need	Replace JECC radios
Timeline	
Estimated cost	\$3,000,000
Funding source/plan	FY22 budget, Department 44
Sustainability	

Capital Building projects

Johnson County Historic Poor Farm

Need	Implementation of developed plan
Timeline	
Estimated cost	\$400,000 (Trail 1, fencing/gates, grasses, additional well, north shed)
Funding source/plan	FY22 budget, Department 25
Sustainability	Will check on rebates.

Conservation projects

Cedar River Crossing

Need	Entry improvements, landscaping, erosion control
Timeline	
Estimated cost	\$650,000
Funding source/plan	FY22 bond, County bond

Johnson County Historic Poor Farm trail

Need	Clear Creek Trail engineering, permitting, part construction
Timeline	
Estimated cost	\$500,000
Funding source/plan	FY22 bond, Conservation bond, Department 83

Kent Park campground projects, Phase 3

Need	Make shower house, restroom, and campground entry ADA compliant
Timeline	
Estimated cost	\$730,000
Funding source/plan	County bond

Kent Park ADA compliant restrooms

Need	Replace three latrines with ADA compliant restrooms
Timeline	
Estimated cost	\$825,000
Funding source/plan	FY22 bond

Land acquisition and engineering for Hoover Trail

Need	Engineering, design, permitting from City of Solon to City of West Branch
Timeline	
Estimated cost	\$1,200,000
Funding source/plan	Conservation bond, Department 83

Secondary Roads

Rohret Road – bridge over Mooney Creek

Need	Bridge replacement, 100 AADT, 0.2 miles, 22A
Timeline	2022 construction season
Estimated cost	\$460,000
Funding source/plan	\$460,000 Farm to Market

American Legion Road

Need	Pavement rehabilitation, 780-1410 AADT, 4.3 miles, 22B
Timeline	2022 construction season
Estimated cost	\$3,100,000
Funding source/plan	\$1,460,000 Farm to Market, \$640,000 local (Department 49), \$1,000,000 fuel tax

Blackhawk Road – bridge over Clear Creek

Need	Bridge replacement, 240 AADT, 0.2 miles, 22C
Timeline	2022 construction season
Estimated cost	\$560,000
Funding source/plan	\$560,000 local (Department 49)

120th Street from City of Shueyville to Hickory Hollow and Club Road – City of Shueyville to Linn County

Need	Pavement rehabilitation, 1280/1990 AADT, 2.0 miles, 22D
Timeline	2022 construction season
Estimated cost	\$2,500,000
Funding source/plan	\$2,500,000 2022 bond (Department 85)

Total FY22 cost estimate:

Maintenance:	\$ 3,180,000
Capital:	\$ 400,000
Conservation	\$ 3,905,000
<u>Secondary Roads</u>	<u>\$ 3,700,000</u>
Total:	\$11,185,000

Future projects:

Johnson County Historic Poor Farm

Need	Year five of Poor Farm plan FY23
Timeline	
Estimated cost	\$250,000 (Trail 2, rain garden, biocells, soil restoration)
Funding source/plan	FY23 budget

Johnson County Historic Poor Farm

Need	Year six of Poor Farm plan FY24
Timeline	
Estimated cost	\$200,000 (Trail 3, new farm entrance)
Funding source/plan	FY24 budget

Johnson County Historic Poor Farm Trail

Need	Engineering, permitting, construction
Timeline	
Estimated cost	\$500,000
Funding source/plan	FY23 bond

Kent Park beach renovations

Need	Phases 1 and 2 for water quality, ADA
Timeline	
Estimated cost	\$1,182,000 + \$944,000
Funding source/plan	FY23 bond

Kent Park ADA compliant restrooms

Need	ADA compliance, three structures FY23, three structures FY24
Timeline	
Estimated cost	\$825,000 + \$825,000
Funding source/plan	FY23 and FY24 bond

Part IV: Past projects

FY14

Maintenance projects

Project	Actual cost
Courthouse boilers installed	\$60,000
Administration building, Health and Human Services building, and Courthouse security cameras and panic buttons	\$73,582
Administration building fire alarm	\$19,800
Administration building HVAC, divided into phases. Estimated budget: \$450,000	\$343,926 (Phase I)
Courthouse retaining wall, sidewalk, and driveway	\$210,000 – on hold

Capital Building projects

Project	Actual cost
Secondary Roads north shed -- Completed	
Secondary Roads/Fleet Management Maintenance Building. Estimated budget: \$4,000,000	\$3,948,738
Johnson County Historic Poor Farm, various projects. Estimated budget: \$45,000	\$37,907

FY15

Maintenance projects

Project	Actual cost
Jail control and doors. Estimated budget: \$1,200,000	\$1,100,775
Jail flooring, painting, and upgrading while inmates are removed	\$38,000
Jail plumbing	\$250,000
Garage tuck-pointing. Estimated budget: \$32,000	\$24,860
Repair of Courthouse steps and resolution of drainage issues. Estimated budget: \$210,000	\$185,475
Health and Human Services building generator	\$71,876
Expansion of storage at various location	\$25,000
Security upgrades	\$25,000

Capital Building projects

Project	Actual cost
Courthouse/Jail space needs	
Johnson County Historic Poor Farm. Estimated budget: \$20,000	\$4,558
Removal of houses across from the jail	\$70,000
Ambulance Service and Medical Examiner Facility \$400,000 saved	
Health and Human Services parking ramp crack seal. Estimated budget: \$12,000	\$24,949

FY16

Maintenance Projects

Project	Actual cost
Administration building roof. Estimated budget: \$400,000	\$534,496
Jail carpet. Estimated budget: \$38,000	\$23,544
Administration building HVAC/Phase II. Estimated budget: \$800,000	\$923,707
SEATS garage heating. Estimated budget: \$70,000	\$55,738

Capital Building projects

Project	Actual cost
Ambulance Service and Medical Examiner Facility	\$3,000,000
Johnson County History Poor Farm. Estimated budget: \$89,500	\$104,914
Courthouse security entrance. Estimated budget: \$300,000	\$342,438
Temporary housing for Johnson County Ambulance Service during Construction	\$146,772
Buy and demolish property for Ambulance Service and Medical Examiner Facility. Estimated budget: \$350,000	\$328,560

Conservation projects

Project	Actual cost
General building maintenance. Estimated budget: \$30,000	\$23,420
Hoover Trail. Estimated budget: \$606,000	\$547,179
Mehaffey Bridge Trail. Estimated budget: \$100,000	\$76,150
Acquisition of land along Iowa River. Estimated budget: \$1,891,847	\$1,890,627
Sutliff Bridge access. Estimated budget: \$90,000	\$84,799
Acquisition of land for trails	\$92,000
Kent Park. Estimated budget: \$39,000	\$19,400
Kent Park Lake restoration. Estimated budget: \$681,000	\$428,712

FY17

Maintenance projects

Project	Actual cost
Health and Human Services building HVAC. Estimated budget: \$300,000	\$345,181
Security for various buildings. Estimated budget: \$50,000	\$2,742
Green initiatives	\$30,000

Capital Building projects

Project	Actual cost
Ambulance Service and Medical Examiner Facility. Estimated budget: \$3,000,000	\$7,702,246
Johnson County Historic Poor Farm. Estimated budget: \$100,000	\$80,965

Conservation projects

Project	Actual cost
Hoover Trail. Estimated budget: \$1,308,215	\$6,652
Cedar River Crossing – wetland bank. Estimated budget: \$359,079	\$155,079
Mehaffey Bridge Trail. Estimated budget: \$2,533,000	\$78,872
Acquisition of land along Clear Creek	\$220,000
	\$422,878

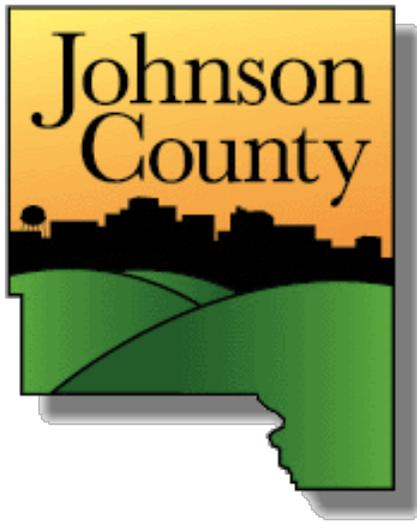
Kent Park lake restoration. Estimated budget: \$1,125,000	
Kent Park projects. Estimated budget: \$41,666	\$17,500
Sutliff operations shop. Estimated budget: \$200,000	\$35,444

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

Project

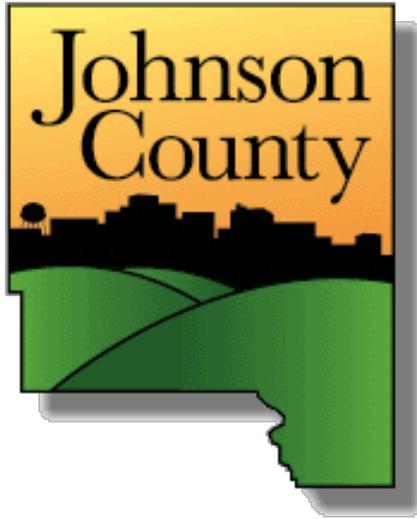
Actual cost

Ely Road, Phase 4 of 5 – Highway 382 to 140 th Street 180 th Street – Utah to Cedar County Line	\$2,500,000 Farm to Market \$590,000 fuel tax \$510,000 County
Lower West Branch Road – Wapsinonoc Creek Bridge North Liberty Road – City of North Liberty to Oak Lane	\$306,000 County \$516,000 County \$516,000 City of North Liberty
Oak Crest Hill Road – Liberty Creek culvert	\$1,813,000 other \$250,000 FY15 bond \$250,000 County
Ely Road Phase 3 of 5 – Highway 382 intersection	\$400,000 County \$500,000 FY16 bond
IWV Road, Phase 3 of 6 – 200 feet west of Hebl Avenue to James Avenue	\$269,869 \$2,000,000 FY16 bond \$1,000,000 FY17 bond
IWV Road, Phase 4 of 6 – James Avenue to Ivy Avenue (utility and right of way)	\$62,579 \$150,000 FY17 bond
Morse Road Maintenance Rehabilitation Program – Wapsi Avenue to Johnson Cedar Road	\$175,000 fuel tax
Derby Avenue Maintenance Rehabilitation Program – 120 th Street to 140 th Street	\$175,000 fuel tax



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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.

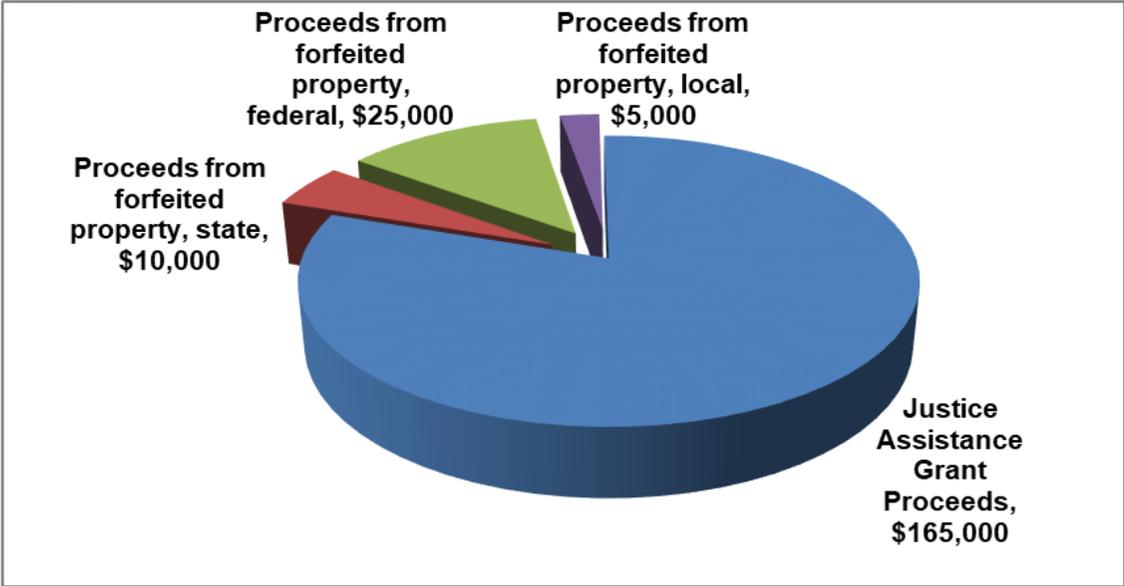
When the forfeiture proceedings are completed, a portion of the funds goes either to the State of Iowa or to the United States, depending on the jurisdiction of the forfeiture. The remaining funds are distributed to local law enforcement entities including the Johnson County Sheriff's Office and the 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 FY19 there is revenue of \$160,000 budgeted from a Justice Assistance Grant (JAG) and \$40,000 from forfeiture proceeds.

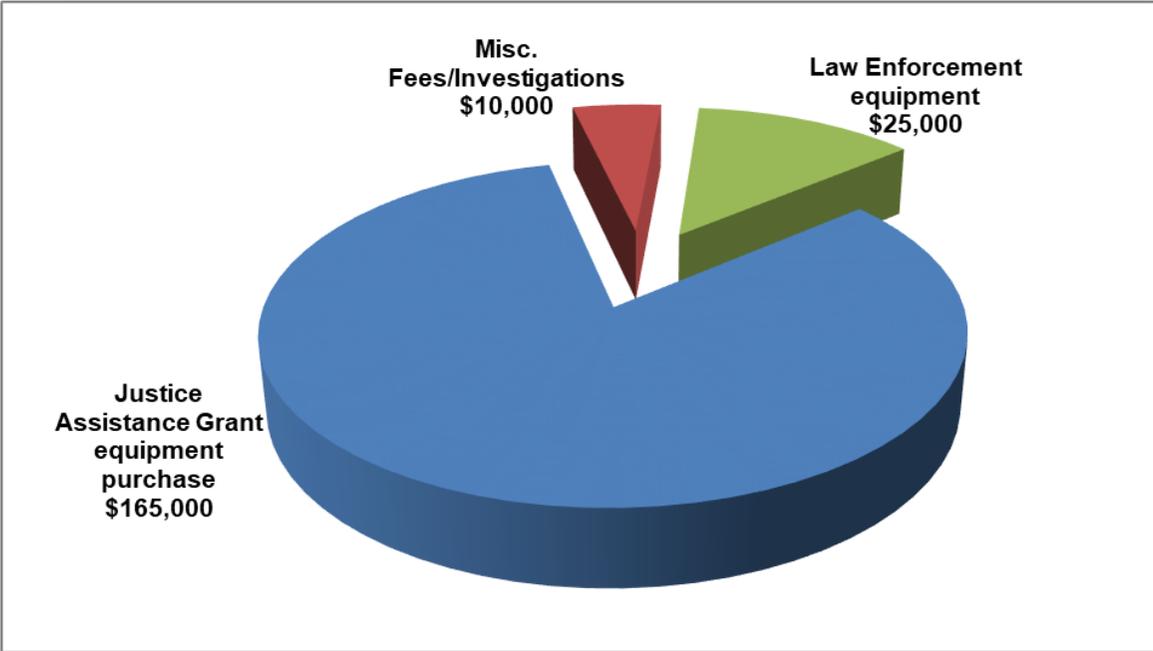
LAW ENFORCEMENT PROCEEDS FUND CASH STATEMENT

	FY16 Actual	FY17 Actual	FY18 Original	FY18 Amended	FY19 Budgeted
Revenues					
Property and other County taxes					
Intergovernmental	48,200	9,412	200,000	200,000	200,000
Charges for service	-	-	-	-	-
Use of money and property	110	171	-	-	-
Miscellaneous	-	1,000	-	-	-
Total revenues	48,310	10,583	200,000	200,000	200,000
Expenditures					
Operating					
Public safety and legal services	7,162	31,168	200,000	200,000	200,000
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	7,162	31,168	200,000	200,000	200,000
Excess (deficiency) of revenues over (under) expenditures	41,148	(20,585)	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	41,148	(20,585)	-	-	-
FUND BALANCES - Beginning of year	37,059	78,207	78,207	78,207	57,622
FUND BALANCES - End of year	\$ 78,207	\$ 57,622	\$ 78,207	\$ 78,207	\$ 57,622

LAW ENFORCEMENT PROCEEDS FY19 BUDGETED REVENUE



LAW ENFORCEMENT PROCEEDS FY19 BUDGETED EXPENDITURES



PROSECUTOR FORFEITURE PROCEEDS FUND NARRATIVE

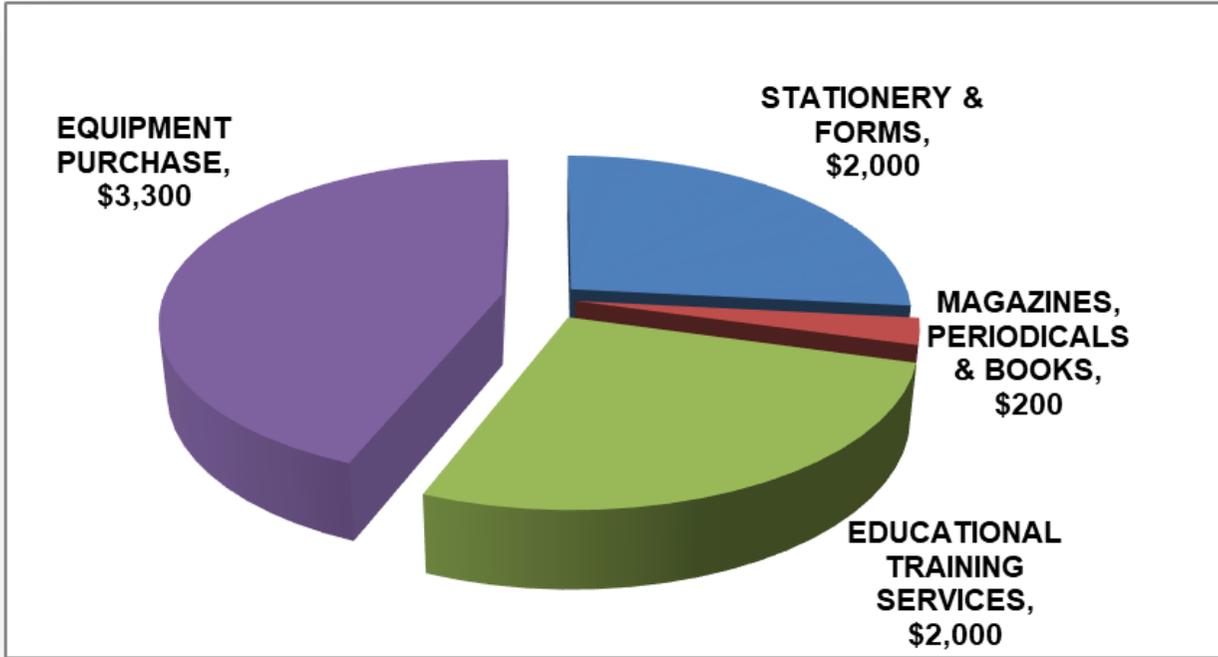
Both the State and Federal law contain provisions that allow law enforcement agencies to seize property for forfeiture if that property is illegal to possess, is determined to be proceeds from illegal conduct giving rise to forfeiture or is property that was used, or intended to be used to facilitate 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 goes either to 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

	FY16 Actual	FY17 Actual	FY18 Original	FY18 Amended	FY19 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	12,117	5,948	4,200	4,200	3,200
Total revenues	12,117	5,948	4,200	4,200	3,200
Expenditures					
Operating					
Public safety and legal services	7,125	4,290	7,500	7,500	7,500
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	7,125	4,290	7,500	7,500	7,500
Excess (deficiency) of revenues over (under) expenditures	4,992	1,658	(3,300)	(3,300)	(4,300)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	4,992	1,658	(3,300)	(3,300)	(4,300)
FUND BALANCES - Beginning of year	40,847	45,839	47,497	47,197	43,197
FUND BALANCES - End of year	\$ 45,839	\$ 47,497	\$ 44,197	\$ 43,897	\$ 38,897

PROSECUTOR FORFEITURE PROCEEDS FY19 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:

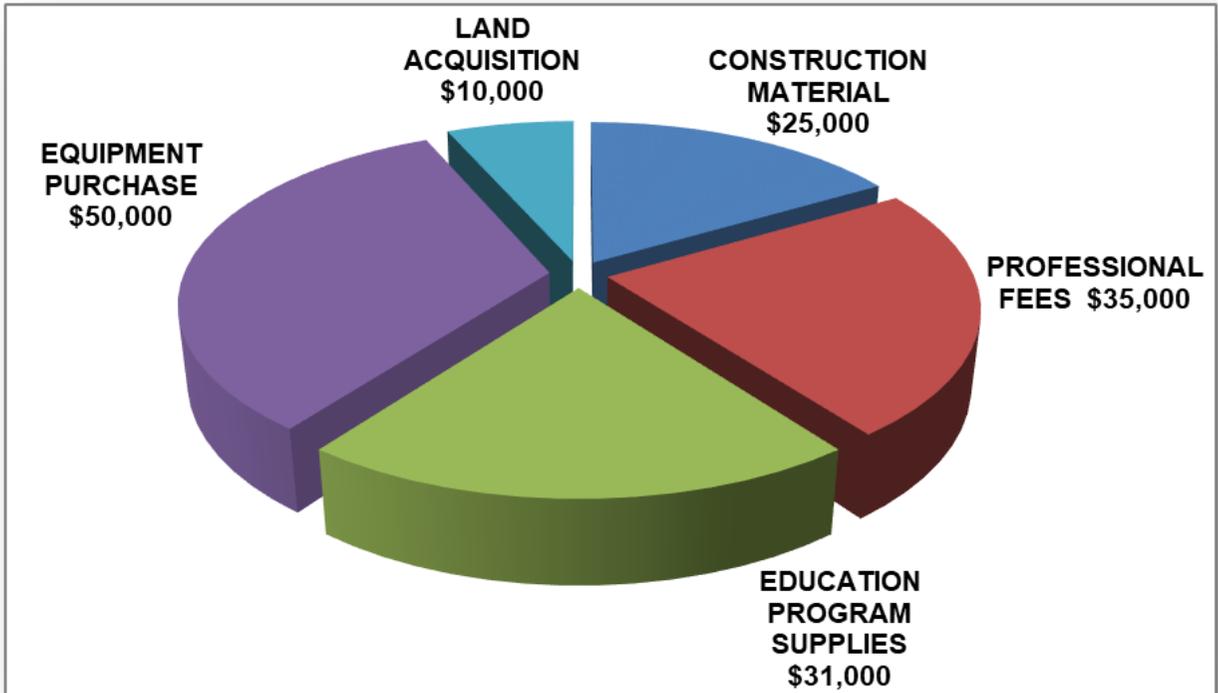
1. Department of Natural Resources
2. Department of Agriculture and Land Stewardship, Division of Soil Conservation
3. Department of Cultural Affairs, State Historical Society
4. Department of Transportation

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

	FY16 Actual	FY17 Actual	FY18 Original	FY18 Amended	FY19 Budgeted
Revenues					
Property and other County taxes					
Intergovernmental	50,446	51,826	50,361	50,361	37,771
Charges for service	-	-	-	-	-
Use of money and property	737	1,211	650	650	500
Miscellaneous	-	-	-	-	-
Total revenues	51,183	53,037	51,011	51,011	38,271
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	20,854	69,495	236,000	236,000	151,000
Total expenditures	20,854	69,495	236,000	236,000	151,000
Excess (deficiency) of revenues over (under) expenditures	30,329	(16,458)	(184,989)	(184,989)	(112,729)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	30,329	(16,458)	(184,989)	(184,989)	(112,729)
FUND BALANCES - Beginning of year	340,680	371,009	354,551	354,551	169,562
FUND BALANCES - End of year	\$ 371,009	\$ 354,551	\$ 169,562	\$ 169,562	\$ 56,833

SPECIAL RESOURCE ENHANCEMENT FY19 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

	FY16 Actual	FY17 Actual	FY18 Original	FY18 Amended	FY19 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	-	-	-
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	-	-	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	-	-	-	-	-
FUND BALANCES - Beginning of year	5,660	5,660	5,660	5,660	5,660
FUND BALANCES - End of year	\$ 5,660	\$ 5,660	\$ 5,660	\$ 5,660	\$ 5,660

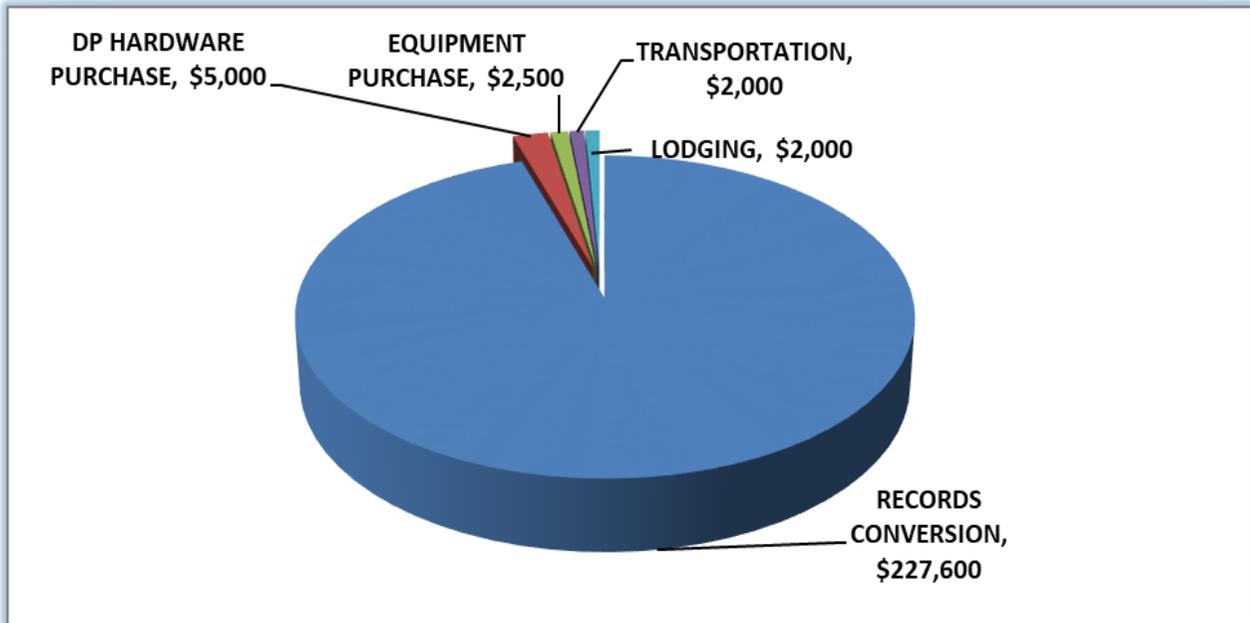
RECORDER'S RECORD MANAGEMENT FUND NARRATIVE

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

	FY16 Actual	FY17 Actual	FY18 Original	FY18 Amended	FY19 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	75,000
Charges for service	28,668	30,190	31,000	31,000	30,000
Use of money and property	217	416	180	180	350
Miscellaneous	-	-	-	-	-
Total revenues	28,885	30,606	31,180	31,180	105,350
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	9,204	4,233	70,500	70,500	239,100
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	9,204	4,233	70,500	70,500	239,100
Excess (deficiency) of revenues over (under) expenditures	19,681	26,373	(39,320)	(39,320)	(133,750)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	19,681	26,373	(39,320)	(39,320)	(133,750)
FUND BALANCES - Beginning of year	93,416	113,097	139,470	139,470	135,150
FUND BALANCES - End of year	\$ 113,097	\$ 139,470	\$ 100,150	\$ 100,150	\$ 1,400

RECORDER'S RECORD MANAGEMENT FY18 BUDGETED EXPENDITURES



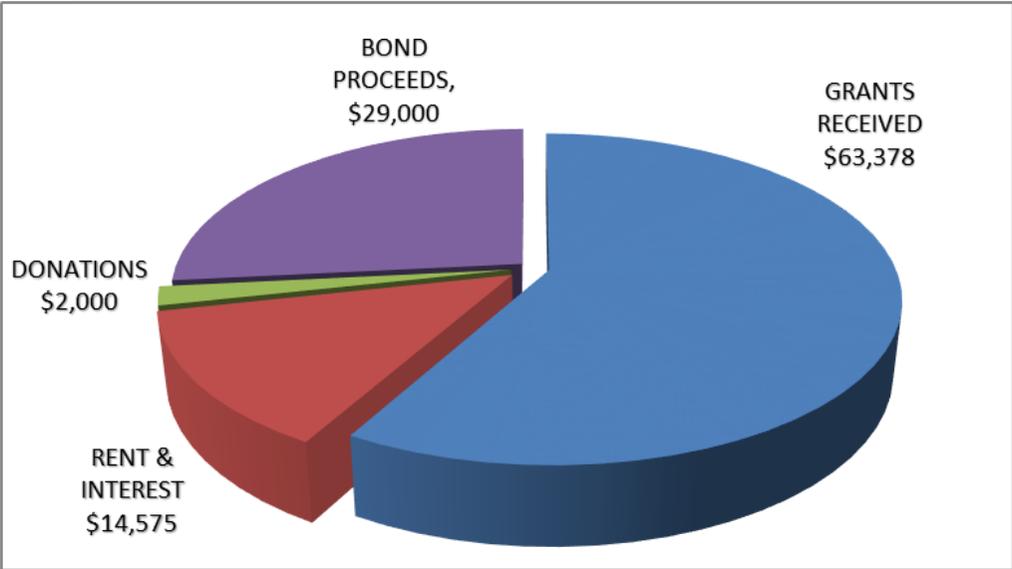
CONSERVATION TRUST FUND NARRATIVE

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.

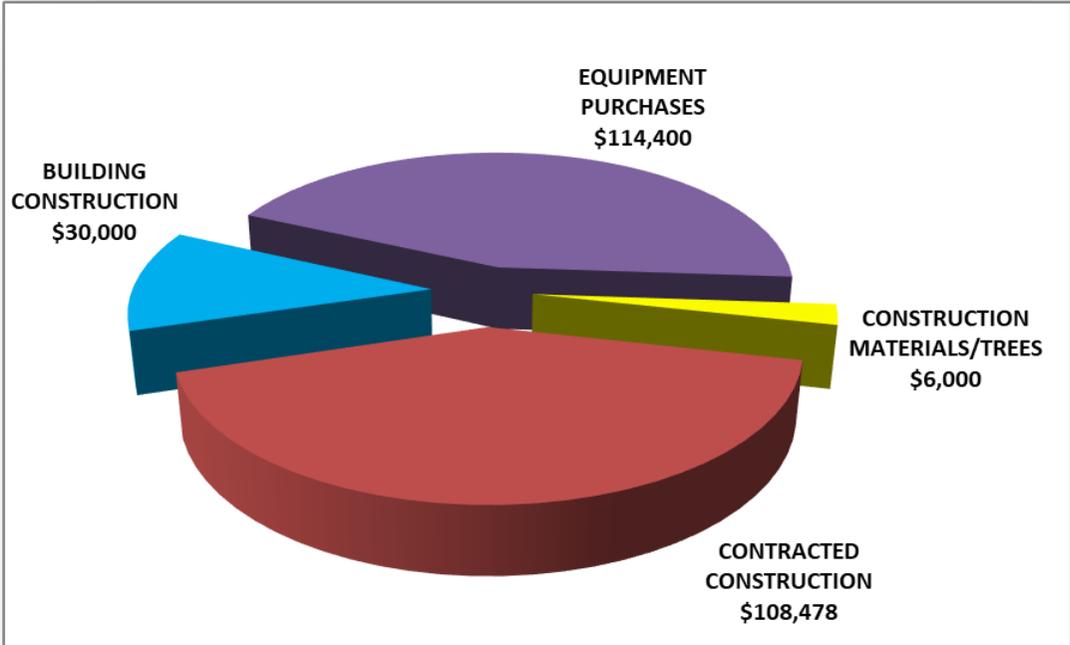
CONSERVATION TRUST FUND CASH STATEMENT

	FY16 Actual	FY17 Actual	FY18 Original	FY18 Amended	FY19 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	930,304	242,124	1,567,000	3,746,699	63,378
Charges for service	-	-	-	-	-
Use of money and property	20,327	20,693	14,575	20,875	14,575
Miscellaneous	14,535	11,889	2,000	9,500	31,000
Total revenues	965,166	274,706	1,583,575	3,777,074	108,953
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	1,060,950	945,909	1,701,600	5,195,965	258,878
Total expenditures	1,060,950	945,909	1,701,600	5,195,965	258,878
Excess (deficiency) of revenues over (under) expenditures	(95,784)	(671,203)	(118,025)	(1,418,891)	(149,925)
Other financing sources (uses):					
Transfers in	111,459	1,488,688	137,003	337,003	137,003
Transfers out	-	-	-	-	-
Total other financing sources (uses)	111,459	1,488,688	137,003	337,003	137,003
Net Change in Fund Balances	15,675	817,485	18,978	(1,081,888)	(12,922)
FUND BALANCES - Beginning of year	248,846	264,521	1,082,006	1,082,006	200,435
FUND BALANCES - End of year	\$ 264,521	\$ 1,082,006	\$ 1,100,984	\$ 118	\$ 187,513

CONSERVATION TRUST FUND FY19 BUDGETED REVENUE



CONSERVATION TRUST FUND FY19 BUDGETED EXPENDITURES



ENERGY REINVESTMENT FUND NARRATIVE

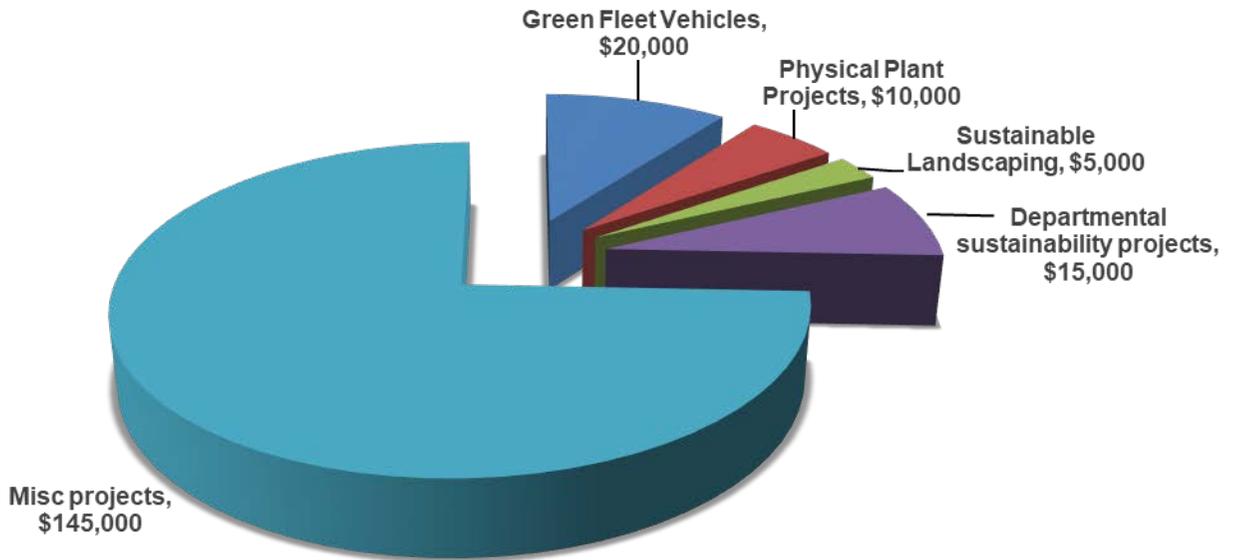
The fund, established in FY2015, is based on the idea that use of more efficient and/or cleaner energy leads to reduced energy costs, and these savings can then be invested into subsequent projects. While energy-related projects often involve building constructions or retrofits, this fund can also be 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

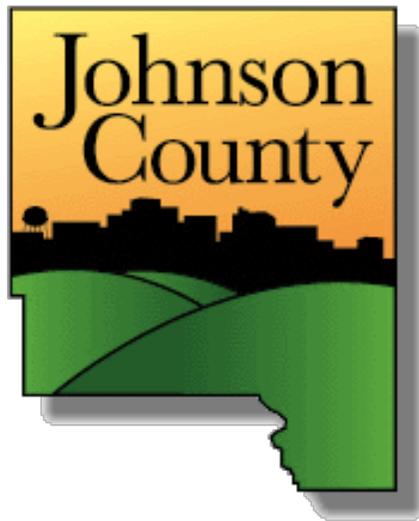
ENERGY REINVESTMENT FUND CASH STATEMENT

	FY16 Actual	FY17 Actual	FY18 Original	FY18 Amended	FY19 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	28,989	130,494	88,000	88,000	88,000
Total revenues	28,989	130,494	88,000	88,000	88,000
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	12,139	36,343	309,000	309,000	195,000
Total expenditures	12,139	36,343	309,000	309,000	195,000
Excess (deficiency) of revenues over (under) expenditures	16,850	94,151	(221,000)	(221,000)	(107,000)
Other financing sources (uses):					
Transfers in	25,000	25,000	25,000	25,000	25,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	25,000	25,000	25,000	25,000	25,000
Net Change in Fund Balances	41,850	119,151	(196,000)	(196,000)	(82,000)
FUND BALANCES - Beginning of year	41,325	83,175	202,326	202,326	217,722
FUND BALANCES - End of year	\$ 83,175	\$ 202,326	\$ 6,326	\$ 6,326	\$ 135,722

ENERGY REINVESTMENT FUND FY19 BUDGETED EXPENDITURES



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 seven 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, and a fourth truck is staffed for 72 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 several 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. Starting in 1998, the service has contracted with the University of Iowa Hospitals providing employee and administrative support for their mobile critical care units. JCAS maintains the units and provides EMT-Basic staff to assist University staff in responding to hospitals in eastern Iowa to stabilize and transport back to the University, critically ill infants.

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.

FY19 Budgetary Goals:

1. **Goal:** Increase staffing to cover existing open hours generated by sick and vacation. Increase hours that we staff an additional fifth truck.
Measurable outcome: Reduce overtime and mandatory overtime
2. **Goal:** Purchase rugged tablets to be used for patient care reporting
Measurable outcome: Capture patient signature and electronic billing sheets, reducing paper billing sheets. Make billing department more efficient and more accurate report of the patient care event.
3. **Goal:** Purchase an additional cardiac monitor to equip our 8th truck.
Measurable outcome: All 8 ambulances will have the same equipment and will be able to provide the same level of advanced life support care.

Accomplishments in FY18:

- Hired 12 paramedics, 4 EMT's and 1 training supervisor
- Added ballistic/stab proof vests to inventory for the safety of paramedics and EMT's
- Enhanced public education/outreach program with an increased number of CPR and stop the bleed classes

Budget Highlights for FY19:

- Budgeted revenues remain the same as in FY18
- Increased budgeted expenditures by \$234,041 or 5.3% over FY18 budget mainly due to added personnel and an expected increase in wages and benefits
- Added 2.8 FTE Paramedics
- Added tablet PCs to 5 ambulances
- Added cardiac monitor to spare ambulance

Ambulance Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,283,610	1,456,423	1,316,239	1,316,239	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,442,274	1,544,410	1,666,340	1,666,340	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous			-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	2,725,884	3,000,833	2,982,579	2,982,579	0	0.0%
Expenses:						
Personnel	3,272,763	3,483,135	4,060,555	4,279,849	219,294	5.4%
Operating	367,547	235,231	262,185	276,932	14,747	5.6%
Capital /Technology	89,338	246,008	272,729	240,988	(31,741)	-11.6%
Total	3,729,648	3,964,374	4,595,469	4,797,769	202,300	4.4%



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.

FY19 Budgetary 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:** Move into larger office space
Measurable outcome: Adequate space for all staff with additional room for interns or volunteers

Accomplishments in FY18:

- Increased collections of delinquent financial obligations and victim restitution. The County acquires 28% - 33% of the money collected
 - Managed the retirements of 3 employees with a combined number 107 year employment with Johnson County; processed and trained new staff to fill those positions
 - Responded to an unprecedented number of new homicides cases, assisting law enforcement and filing criminal charges in four major high-profile cases
 - Provided greater outreach to immigrant communities, especially regarding domestic abuse cases, through the on-going efforts of the second year into a three-year Victim Services Grant to support additional Victim-Witness Coordinator positions in our office
-

- Continued our efforts to convert closed criminal case files from 2009, 2010, and 2011 with over 9,000 total case files imaged as part of our initiative striving to be “paperless”

Budget Highlights for FY19:

- Decreased FY19 revenues by \$103,137 or 21.3% under FY18 due to the end of a federal grant. Delinquent collects are budgeted to increase by \$20,000 or 8.6%
- Increased budgeted expenditures by \$231,228 or 6.5% over FY18 budget mainly due to additional staff members and expected increases in wages and benefits
- Added 1.0 FTE Assistant County Attorney, Civil and 1.0 FTE Legal Assistant

County Attorney Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	357,328	347,621	482,214	379,577	(102,637)	-21.3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	4,035	-	2,500	2,000	(500)	-20.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	2,139	2,666	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	363,502	350,287	484,714	381,577	(103,137)	-21.3%
Expenses:						
Personnel	2,696,270	2,875,543	3,195,723	3,692,501	496,778	15.5%
Operating	194,894	94,688	203,229	117,382	(85,847)	-42.2%
Capital/Technology	58,192	55,962	72,715	87,040	14,325	19.7%
Total	2,949,356	3,026,193	3,471,667	3,896,923	425,256	12.2%



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.

FY19 Budgetary Goals:

- Goal:** Open a public portal archiving County contracts, ordinances, resolutions, bids, minutes, and public notices with the goals of transparency, reducing paper, and improving workflow efficiencies
Measurable outcome: Reduce paper use and improved transparency, customer satisfaction, and workflow efficiency.
- Goal:** Propose and/or pursue passage of legislation enabling the County to include expenses related to programming and testing of laptops used as electronic poll books in the items that may be billed to other political subdivisions, namely cities and schools.
Measurable outcome: Increased revenue from other political subdivisions for elections
- Goal:** Integrating document management software with our financial software to reduce paper use and improve workflows
Measurable Outcome: Workflow efficiencies and reduced paper use

Accomplishments in FY18:

- Deployed a new payroll Employee Self-Service Portal, enabling employees to view pay stubs and tax statements from the convenience of their homes or on their mobile devices, and reducing the County’s paper use by 13,000 sheets per year
- Purchased secure state-of-the-art voting equipment, which is more convenient and easier to use for voters, more efficient for elections staff to program and prepare for elections, and more reliable and less costly to maintain
- Expanded use of ‘ballot-on-demand’ functionality, which allows elections staff to quickly print ballots for in-person voters, leading to fewer unused ballots

Budget Highlights for FY19:

- Decreased FY19 revenues by \$126,915 or 98.7% under the FY18 budget. The decrease is due to no school or city elections in FY19 to bill to those entities
- Increased budgeted expenditures by \$50,990 or 2.2% over the FY18 budget. The majority of this increase is due to expected personnel expense increases. Last year elections equipment was purchased so this year has a reduction of \$1,092,350.
- Budgeted \$15,000 for the replacement of a large box truck used for elections and is to be shared with the Emergency Management Department.

County Auditor/Elections Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	91,472	54,102	126,915		(126,915)	-100.0%
Licenses & Permits	8,044	9,195	7,850	9,250	1,400	17.8%
Charges for Services	8,949	2,140	2,625	4,375	1,750	66.7%
Use of Money & Property	-				-	
Miscellaneous	188	1,545	200	35,320	35,120	17560.0%
Other Financing Sources	-	-	-	-	-	
Total	108,653	66,982	137,590	48,945	(88,645)	-64.4%
Expenses:						
Personnel	1,660,945	1,765,661	1,929,791	1,989,946	60,155	3.1%
Operating	181,667	209,140	251,315	241,894	(9,421)	-3.7%
Capital/Technology	46,315	47,570	1,171,575	79,225	(1,092,350)	-93.2%
Total	1,888,927	2,022,371	3,352,681	2,311,065	(1,041,616)	-31.1%

Board of Supervisors



Department Description:

The Board of Supervisors is comprised of five members, elected at large, with each serving a four-year term. Any vacancy occurring in the Board 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 and 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 applications for fireworks display permits occurring outside incorporated areas
- Approve homestead tax credit applications and military service tax credit applications

FY19 Budgetary Goals:

1. **Goal:** Develop and implement a Board Office communication plan
Measurable outcome: Regular release of video vignettes, tweets, news releases, and develop a steady social media presence to increase public awareness of County services, events and activities
2. **Goal:** Fully implement Phase III of the Historic Poor Farm plan
Measurable outcome: Stay within the budget developed as part of the phase III plan
3. **Goal:** Increase the number of grants that are applied for and increase the grant funding received by the County
Measurable outcome: Increase revenue from grants

Accomplishments in FY18:

- Johnson County received a Gold community designation from the national SolSmart program. The award made Johnson County the first county in both Iowa and the Midwest to earn the Gold Community designation, currently SolSmart’s highest designation.
- Solarize Johnson County was launched, which provides residents in Johnson County and West Branch the opportunity to learn more about solar energy and potentially invest in affordable solar.
- The Johnson County Historic Poor Farm entered Phase 2 of the Master Plan.

Budget Highlights for FY19:

- Increase in revenues of \$275 for fireworks permits compared to FY18.
- Increased budgeted expenditures by \$309,583 or 37.9% over FY18 due to an increase in the Supervisors’ wages to bring them up to 75% of other elected official wages, for anticipated increase in personnel costs, and for an addition of personnel
- Added 1.0 FTE Special Projects Coordinator

Board of Supervisors Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	420	500	225	500	275	122.2%
Charges for Services			-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	984	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	420	1,484	225	500	275	122.2%
Expenses:						
Personnel	658,427	710,843	773,937	1,059,976	286,039	37.0%
Operating	26,077	23,226	41,170	64,715	23,545	57.2%
Capital/Technology	17,319	19,000	20,200	21,502	1,302	6.4%
Total	701,823	753,069	835,307	1,146,193	310,886	37.2%



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.

FY19 Budgetary Goals:

- Goal:** Restoration of 5 existing catch basins and construction of 6 new basins to trap and recycle nutrients before entering the lake
Measureable Outcome: Monitoring the nutrient concentration in the lake and in runoff entering the lake downstream of each catch basin
- Goal:** Complete construction of the wetland bank
Measureable Outcome: Monitor ground water levels in the floodplain and comparing to pre-wetland construction conditions, and also monitor water quality parameters and compare to pre-construction data
- Goal:** Grow the volunteer program
Measureable Outcome: Continue to record the number of volunteers, hours of volunteer effort and projects/services they provide to the county

Accomplishments in FY18:

- Began phase 1 and 2 of Hoover Trail
- Acquisition of 65 acres, adjacent to Cedar River Crossing, including wetland and savanna relicts, which will enhance wildlife habitat and improve water quality in the Cedar River.
- Completed 3 land acquisitions of 22.6 acres, to complete the Clear Creek Trail extension from Half Moon Ave. to Kent Park.
- Built 4 new water catch basins to improve water quality at Kent Park and began work on the main lake restoration project.

Budget Highlights for FY19:

- Increased FY19 budgeted revenues by \$36,000 or 26.3% over FY18 for increased shelter fees
- Increased budgeted expenditures by \$315,064 or 14.3% over FY18 primarily from the addition of a new staff member and employee wage and health insurance increases
- Added 1.0 FTE Field Worker II, 1.0 FTE Custodian, 0.5 FTE Office Assistant (PT to FT), 1.0 FTE Seasonal Workers to staffing

Conservation Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax					-	
Intergovernmental	708	-	-	-	-	
Licenses & Permits					-	
Charges for Services	121,035	126,245	125,440	160,440	35,000	27.9%
Use of Money & Property	-				-	
Miscellaneous	5,166	10,968	7,563	8,563	1,000	13.2%
Other Financing Sources	5,551	107	4,000	4,000	-	0.0%
Total	132,460	137,320	137,003	173,003	36,000	26.3%
Expenses:						
Personnel	1,510,098	1,680,398	1,877,461	2,182,042	304,581	16.2%
Operating	278,327	315,490	329,395	339,878	10,483	3.2%
Capital/Technology	8,160	11,502	163,894	12,384	(151,510)	-92.4%
Total	1,796,585	2,007,390	2,370,750	2,534,304	163,554	6.9%

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

FY19 Budgetary 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 FY18:

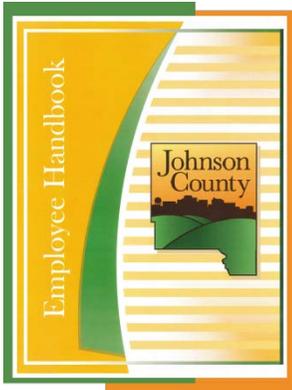
- Received third Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA)
- Received third Certificate of Achievement for Excellence in Financial Reporting from GFOA
- Hired new external auditor, Eide Bailly LLC

Budget Highlights for FY18:

- No revenues are budgeted, which is unchanged from FY18
- Increased budgeted expenditures by \$14,215 or 4.3% over FY18, due to annual wage and health insurance increases

Finance Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	0	0	0	0	0	0%
Expenses:						
Personnel	290,325	303,413	313,484	330,522	17,038	5.4%
Operating	7,390	4,655	13,632	10,810	(2,822)	-20.7%
Capital/Technology	4,500	7,500	6,000	6,000	-	0.0%
Total	302,215	315,568	333,116	347,332	14,216	4.3%



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

FY19 Budgetary Goals:

1. **Goal:** : Provide de-escalation training and encourage mental health first-aid training
Measurable outcome: Reduced public/customer/employee escalations; stress reduction for employees and increased confidence to handle certain situations/manage aggression; improved customer service and safety in the workplace.
2. **Goal:** Establish Core Values for Johnson County and provide related training for employees
Measurable outcome: : Assist the Board of Supervisors to establish guiding principles such as safety, diversity, respect, accountability, collaboration, resiliency, sustainability, transparency, progressiveness, fair and equitable treatment of all employees
3. **Goal:** Competitive collective bargaining positions
Measurable outcome: During the off-negotiation cycle, conduct a wage comparison for every collectively bargained position. Historically unions bargain for ATB increases.

Accomplishments in FY18:

- Received an award for Hazard Control Excellence from Iowa-Illinois Safety Council for our CAUTION ICE signs
- Johnson County was named No. 1 in the state for workplace safety by the Iowa Municipalities Workers' Compensation Association (IMWCA). Achieved .60 mod factor and ranked #1 in the State of Iowa, saving \$685,812 in worker's compensation premiums.
- HR Assistant achieved aPHR certification

Budget Highlights for FY18:

- Budgeted revenues remain unchanged from FY18
- Increased budgeted expenditures by \$81,437 or 16.2% over FY18 due to an expected increase in wages and health insurance costs and \$9,000 in additional training costs

Human Resources Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 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	0	0%
Expenses:						
Personnel	320,884	355,222	462,562	531,426	68,864	14.9%
Operating	19,117	20,398	32,120	44,693	12,573	39.1%
Capital/Technology	8,657	8,657	8,567	8,567	-	0.0%
Total	348,658	384,277	503,249	584,686	81,437	16.2%



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

FY19 Budgetary 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:** 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 FY18:

- Added the new Ambulance/ME building into the County network.
- Expanded the Security Camera systems in the County buildings.
- Deployed Community Development software for permitting
- Upgrade Central Cash Receipts to work with credit cards.

Budget Highlights for FY18:

- Departmental budgeted revenues are down \$500 or 1.1% from FY18 due to reduced equipment sales
- Increased budgeted expenditures by \$123,284 or 9.5% over FY18 due to the expected increase in wages and health insurance costs

Information Technology Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	39,000	39,000	39,000	39,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	27	100	200	200	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	380	11,202	1,000	1,000	-	0.0%
Other Financing Sources	7,500	4,640	5,500	5,000	(500)	-9.1%
Total	46,907	54,942	45,700	45,200	(500)	-1.1%
Expenses:						
Personnel	1,102,760	1,243,597	1,301,883	1,425,167	123,284	9.5%
Operating	10,925	17,409	22,255	22,255	-	0.0%
Capital/Technology	1,072,945	683,394	646,376	677,756	31,380	4.9%
Total	2,186,630	1,944,400	1,970,514	2,125,178	154,664	7.8%



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.

FY19 Budgetary Goals:

- Goal:** Establish 24 hour in-house operations thus decreasing response times and decreasing on-call requirements
Measurable outcome: Maintain a 24 hour in house operation eliminating the need for additional on-call hours and reducing overtime costs
- Goal:** Implement Critical Incident Stress (CIS) Policy
Measurable outcome: Meet FY18 expenditure and revenue budgeted amounts while experiencing an increasing demand for medical examiner services

3. **Goal:** Meet FY18 expenditure and revenue budgeted amounts while experiencing a steady trend of increasing demand for medical examiner services.

Measurable outcome: Meet FY18 expenditure and revenue budget

Accomplishments in FY18:

- Record department activity: 425 deaths were accepted as cases and were investigated and certified, 378 deaths were reviewed and jurisdiction was declined, and 1006 cremation permits were issued.
- Implemented receiving of electronic faxes that should reduce the use of paper by 40,000-50,000 sheets per year.
- Successfully transitioned into the new AME building without interruption of services.
- Filled 2 vacant medical examiner investigator positions.
- Purchased Stryker Powerload system for the JCME transport vehicle that will dramatically reduce the risk of injury to staff.

Budget Highlights for FY19:

- Increased budgeted revenues by \$15,000 or 6.2% over FY18 due to an increase in reimbursement revenue from other counties
- Increased budgeted expenditures by \$65,999 or 6.8% over FY18 due to addition of personnel
- Addition of 1.0 FTE Medical Examiner Investigator

Medical Examiner Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	201,006	202,957	175,000	190,000	15,000	8.6%
Licenses & Permits	66,272	73,518	67,500	67,500	-	0.0%
Charges for Services	120	261	300	300	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	267,398	276,736	242,800	257,800	15,000	6.2%
Expenses:						
Personnel	525,326	565,201	576,883	588,282	11,399	2.0%
Operating	322,238	346,812	391,406	446,006	54,600	13.9%
Capital/Technology	-	46,303	-	-	-	0.0%
Total	847,564	958,316	968,289	1,034,288	65,999	6.8%



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.

FY19 Budgetary Goals:

1. **Goal:** Decrease mileage/travel due to increased usage of county provided vehicles vs. personal usage.
Measurable Outcome: Actual expenditures for mileage will decrease
2. **Goal:** Decrease copier expenditures by 10% due to printing fewer hard copies
Measurable Outcome: Actual copier expenditures will decrease
3. **Goal:** Collaboration with Public Health regarding mental health regional goals
Measurable Outcome: Establish internal communication mechanism with public health relative to common areas

Accomplishments in FY18:

- The Johnson County Case Management program is still effectively serving individuals with the MCO's (managed care organizations) taking over Iowa's Medicaid program
- Successful second year of managing the budget for the nine county East Central Region

Budget Highlights for FY18:

- Decreased budgeted revenues by \$253,438 or 4.2% under FY18 due to a reduction in taxes levied
- Decreased budgeted expenditures by \$401,565 or 6.5% under FY18 due to a lower distribution to the regional fiscal agent
- Budgeted payments to the ECR is decreasing so fewer taxes are being levied for those payments

MH/DS Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	3,038,168	3,035,656	4,825,004	4,585,920	(239,084)	-5.0%
Intergovernmental	1,329,823	1,094,189	1,239,622	1,225,268	(14,354)	-1.2%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	1,977	5,906	-	-	-	
Other Financing Sources	100	80	-	-	-	
Total	4,370,068	4,135,831	6,064,626	5,811,188	(253,438)	-4.2%
Expenses:						
Personnel	850,585	766,664	891,125	919,800	28,675	3.2%
Operating	4,709,517	4,648,739	5,316,599	5,689,489	372,890	7.0%
Capital/Technology	-	-	-	-	-	
Total	5,560,102	5,415,403	6,207,724	6,609,289	401,565	6.5%



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.

FY19 Budgetary Goals:

1. **Goal:** Install pervious pavers in Admin Building parking lot
Measurable outcome: Save on parking lot cleaning
2. **Goal:** Install Courthouse chiller
Measurable outcome: Reduced electrical expense for Courthouse
3. **Goal:** Purchase a parking lot sweeper
Measurable outcome: Increase longevity of parking lots and staff safety

Accomplishments in FY18:

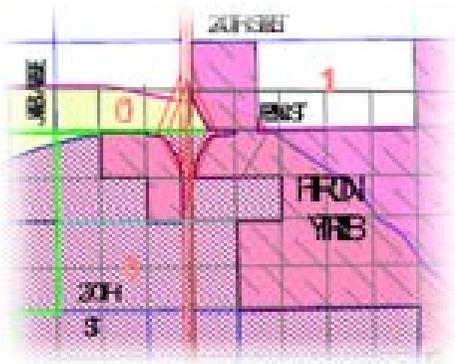
- Completed ADA ramp for the County Courthouse
- Replaced the emergency generator at the County Jail.
- Hired a part time season worker for landscaping

Budget Highlights for FY18:

- Budgeted revenues are unchanged from FY18
- Increased budgeted expenditures by \$86,958 or 5.4% over FY18 due to planned personnel cost increases and added sustainable landscaping expenses
- Added \$35,000 in the Capital Expenditure fund budget to purchase a parking lot sweeper

Physical Plant Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	76,018	76,395	78,600	78,600	-	0.0%
Use of Money & Property	9,033	8,475	9,100	9,100	-	0.0%
Miscellaneous	23,942	14,528	20,000	20,000	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	108,993	99,398	107,700	107,700	0	0.0%
Expenses:						
Personnel	676,083	725,823	669,268	714,779	45,511	6.8%
Operating	578,007	574,670	954,478	995,926	41,448	4.3%
Capital/Technology	42,640	19,326	-	115,000	115,000	0.0%
Total	1,296,730	1,319,819	1,623,746	1,825,705	201,959	12.4%



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.

FY19 Budgetary Goals:

- Goal:** Update the Unified Development Ordinance (UDO)
Measurable outcome: UDO complete
- Goal:** Implement the public online application portal
Measurable outcome: Reduced permitting timeframe and reduction in printed materials
- Goal:** Increase training of staff members
Measurable outcome: Increased training dollars for staff

Accomplishments in FY18:

- Completed the Johnson County 2018 Comprehensive Plan
- Organized the first Solarize Johnson County solar panel group purchase program
- Began a Greenhouse Gas Inventory
- Installed ~70kW of solar panels on the new AME building

Budget Highlights for FY18:

- Decreased budgeted revenues by \$30,000 or 8.0% under FY18 to more accurately reflect recent revenue trends
- Increased budgeted expenditures by \$17,990 or 1.7% over FY18 mainly due added personnel
- Added 1.0 FTE Assistant Planner for the period of 1 year
- Added \$44,000 to renovate office space
- Budgeted \$25,000 in the Capital Expenditure fund for a PDS vehicle purchase

PDS Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	5,500	5,500	5,500	5,500	-	0.0%
Licenses & Permits	356,377	304,518	341,000	311,000	(30,000)	-8.8%
Charges for Services	25,978	21,564	28,360	28,360	-	0.0%
Use of Money & Property			-		-	0.0%
Miscellaneous	700	720	700	700	-	0.0%
Other Financing Sources	-	-	-	-	-	0.0%
Total	388,555	332,302	375,560	345,560	(30,000)	-8.0%
Expenses:						
Personnel	834,798	871,306	940,350	970,971	30,621	3.3%
Operating	53,151	96,989	133,464	120,834	(12,630)	-9.5%
Capital/Technology	14,387	-	20,000	78,000	58,000	290.0%
Total	902,336	968,295	1,093,814	1,169,805	75,991	6.9%



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.

FY19 Budgetary Goals:

- Goal:** Protect the health of Johnson County residents by identifying and reducing the prevalence of latent TB through early intervention and treatment of cases.
Measurable outcome: Increase percent of latent TB patients who received and completed recommended treatment to 75%.
- Goal:** Increase the number of Johnson County residents who have tested their homes for radon gas.
Measurable outcome: Number of Johnson County radon tests registered to IDPH.
- Goal:** Increase the percent of fully immunized children by age two.
Measurable outcome: Increase the percent of Johnson County children fully immunized by two years of age from 58% to 62%

Accomplishments in FY18:

- Community Health Division received competitive grant funding to build capacity and train new volunteers for the Medical Reserve Corp (MRC)
- Environmental Health Division in collaboration with the Iowa Department of Public Health and Iowa State University conducted a mosquito surveillance program during the summer of 2017. The program sought to identify the potential presence of specific species of mosquitos that may carry Zika, as well as other viruses
- WIC/MCAH Division received supplemental funds totaling \$49,231 from Iowa Department of Public Health for four of our programs this year. Hawki, Child Health, Maternal Health, and WIC
- Public Health reorganized this year and created three new positions while eliminating two. An Environmental Health Manager position was created, eliminating the Environmental Health Coordinator position. An Emergency Preparedness Planner along with a Public Health Systems Analyst were created, eliminating the Deputy Director position. This reorganization flattens the department and allows JCPH to meet the emerging needs of public health and provide the most efficient services to the citizens of Johnson County

Budget Highlights for FY18:

- Decreased budgeted revenues by \$188,300 or 8.8% under FY18 mainly due to some reduction in state grants and some increase in state grants
- Increased budgeted expenditures by \$479,280 or 12.3% over FY18 original budget due to expected personnel cost increases
- Budgeted \$5,000 for the Wellness program for equipment and incentives

Public Health Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,889,037	2,046,235	1,815,893	2,003,195	187,302	10.3%
Licenses & Permits	306,387	296,279	290,200	291,500	1,300	0.4%
Charges for Services	10,140	9,205	15,650	20,950	5,300	33.9%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	21,626	10,127	16,702	11,100	(5,602)	-33.5%
Other Financing Sources	-	-	-	-	-	0.0%
Total	2,227,190	2,361,846	2,138,445	2,326,745	188,300	8.8%
Expenses:						
Personnel	2,838,556	2,991,560	3,133,153	3,639,889	506,736	16.2%
Operating	781,397	826,284	776,127	748,671	(27,456)	-3.5%
Capital/Technology	3,469	3,096	30,000	10,000	(20,000)	-66.7%
Total	3,623,422	3,820,940	3,939,280	4,398,560	459,280	11.7%



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 vital public records. Some of these pertain to land transactions, documenting title to property. They also provide registration and titling services for those who own recreational vehicles such as boats, snowmobiles, and ATVs. 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.

FY19 Budgetary Goals:

1. **Goal:** Scan and import the first 277 deed books
Measurable outcome: Access to the complete archive of historical property transfer records, plus miscellaneous documents, will be available 24/7 online
2. **Goal:** Scan and import the Naturalization records of the county into our online archives
Measurable outcome: The history of our county's many immigrants from 1945-1954 will be online

Accomplishments in FY18:

- Preparations completed for large-scale digitization project to put records online back to 1840
- Began scanning Naturalization records for placement online
- Performance metrics for Iowa Land Records exceeded all expectations, and decreased annual maintenance fees by 78%.

Budget Highlights for FY19:

- Increased budgeted revenues by \$21,400 or 2.1% over FY18 due to an expected increase in documentary stamp revenues
- Increased budgeted expenditures by \$35,223 or 5.0% over FY18 due to an expected increase in wages and health insurance costs

County Recorder Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,005,370	1,050,436	1,002,885	1,023,885	21,000	2.1%
Uses of Money & Property	460	598	2,715	3,115	400	14.7%
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	1,005,830	1,051,034	1,005,600	1,027,000	21,400	2.1%
Expenses:						
Personnel	627,796	659,897	703,160	738,384	35,224	5.0%
Operating	28,161	29,032	35,615	35,615	-	0.0%
Capital/Technology	28,597	24,486	26,712	46,712	20,000	74.9%
Total	684,554	713,415	765,487	820,711	55,224	7.2%



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.

FY19 Budgetary Goals:

1. **Goal:** Reduce emissions and improve miles per gallon when purchasing new fleet vehicles
Measurable outcome: Reduced fuel costs
2. **Goal:** Have all of the SEATS vehicles working with computer tablets
Measurable outcome: Reduced paper costs and more efficient operation
3. **Goal:** More organized fleet operations
Measurable outcome: Better communications with departments and vehicle cost reductions

Accomplishments in FY18:

- The pumps at Secondary Roads now has the ability to recognize a driver with a swipe of an employee ID. After we install a proximity chip in a vehicle Fleet will be able to track preventive maintenance on that vehicle because the mileage will automatically go into Fleets Management system. This will speed up the fueling process and increase information for maintaining vehicles.
- In the last year pooled vehicles have gone 23,597 miles with an average of 33.8 mpg
- Interactive Voice Response set up with SEATS scheduling software. An automatic call out will be given to non-subscription riders the night before a trip allowing them to cancel their trip or trips if they do not want it anymore. This will cut down on SEATS going to a pick up location when the trip is not needed anymore and the call out will also give the rider the times we will arrive which will mean less calls to the SEATS office to find out their times.

- Mandatory pre and post inspections for SEATS vehicles will now be done electronically on tablets that also provide trip information for drivers. This will eliminate over 12,000 pages of paper each year.
- Johnson County SEATS trips provide is up by over 2,000 from last year.

Budget Highlights for FY18:

- Increased budgeted revenues by \$132,004 or about 6.3% over FY18 mainly due to a ride contract increases
- Increased budgeted expenditures by \$255,403 or 7.7% over FY18 mainly due to expected increases in wages and health insurance costs
- Budgeted \$28,000 for the purchase of a new electric or hybrid fleet vehicle for use by all departments

SEATS/Fleet Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,742,436	1,799,969	1,853,488	1,834,542	(18,946)	-1.0%
Licenses & Permits			-		-	
Charges for Services	25,543	458,218	30,150	408,000	377,850	1253.2%
Uses of Money & Property	200	259	160	260	100	62.5%
Miscellaneous	202,065	186	227,000	-	(227,000)	-100.0%
Other Financing Sources	-	-	-	-	-	0.0%
Total	1,970,244	2,258,632	2,110,798	2,242,802	132,004	6.3%
Expenses:						
Personnel	2,273,897	2,504,258	2,695,583	3,040,990	345,407	12.8%
Operating	398,009	386,638	603,658	513,654	(90,004)	-14.9%
Capital/Technology	39,480	105,161	56,840	95,550	38,710	68.1%
Total	2,711,386	2,996,057	3,356,081	3,650,194	294,113	8.8%



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.

FY19 Budgetary Goals:

1. **Goal:** Partner with the Conservation Dept. on wetland mitigation
Measurable outcome: Credit purchase reduction
2. **Goal:** Disposal of Solon Shed
Measurable outcome: Reduced building maintenance expenditures
3. **Goal:** Changing to electronic submittals and signatures on construction project contracts and other documents
Measurable outcome: Minimize staff time with expedited and more efficient documentation.

Accomplishments in FY18:

- Completed: Ely Road Phase 3 – Hwy 382 Intersection/Round-a-bout
- Completed: 180th Street – Utah to Cedar County Re-grade
- Completed: IWV Phase 3 – Hebl to James
- Completed: J-11-6 Lower West Branch Road Railcar Bridge
- Completed: Derby Avenue – 120th to 140th Re-grade MRP
- Completed: Morse Road – Wapsi to Johnson/Cedar Rd Transverse Crack Repair MRP

Budget Highlights for FY19:

- Decreased budgeted revenues by \$497,000 or 7.4 under FY18 due to a no reimbursement of construction costs because projects are completed (see next bullet)
- Decreased budgeted expenditures overall by \$1,607,044 or 11.1% under FY18 due to road projects for Ely Road and North Liberty Road expansion are complete

Secondary Roads Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	6,147,761	6,084,627	6,405,346	5,908,346	(497,000)	-7.8%
Licenses & Permits	6,400	8,850	6,100	6,100	-	0.0%
Charges for Services			-		-	
Use of Money & Property	356		1,000	1,000	-	0.0%
Miscellaneous	65,023	89,497	74,500	74,500	-	0.0%
Other Financing Sources	5,329,246	80,000	200,000	200,000	-	0.0%
Total	11,548,786	6,262,974	6,686,946	6,189,946	(497,000)	-7.4%
Expenses:						
Personnel	4,172,808	4,388,030	4,697,480	4,879,127	181,647	3.9%
Operating	4,872,717	8,318,186	9,687,491	7,898,800	(1,788,691)	-18.5%
Capital/Technology	1,599,030	631,888	2,113,500	2,513,500	400,000	18.9%
Total	10,644,555	13,338,104	16,498,471	15,291,427	(1,207,044)	-7.3%



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.

FY19 Budgetary Goals:

1. **Goal:** All deputies to be issued body cameras
Measurable outcome: Provide accountability of actions during interactions with the Sheriff's Office

2. **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 FY18:

- Decreased the daily inmate population from calendar year 2016 averaging 91.5 inmates per day to calendar year 2017 averaging 88.5 inmates per day. The decreased number of inmates is mostly attributed to the Jail Alternatives Program.
- In calendar year 2017 the total calls for service were 33762, that is an increase of 1097 calls for service from calendar year 2016.
- Johnson County continues Crisis Intervention Training (CIT) for local law enforcement. The goal going forward will be 3 classes per year until all area law enforcement have been CIT trained.

Budget Highlights for FY18:

- Decreased budgeted revenues by \$5,471 or 0.5% under FY18 due to grant revenue reduction
- Increased budgeted expenditures by \$348,517 or 3.0% over FY18 due to expected wage and health insurance increases
- Budgeted \$171,770 for replacement vehicles in the Capital Expenditures fund
- Add \$45,692 for consultant fees

County Sheriff Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	647,286	658,173	672,100	666,629	(5,471)	-0.8%
Licenses & Permits					-	
Charges for Services	306,944	299,356	318,350	318,350	-	0.0%
Use of Money & Property	9,087	6,856	6,900	6,900	-	0.0%
Miscellaneous	11,102	11,979	11,000	11,000	-	0.0%
Other Financing Sources	4,144	189	-	-	-	
Total	978,563	976,553	1,008,350	1,002,879	(5,471)	-0.5%
Expenses:						
Personnel	8,669,508	9,003,801	9,781,779	10,168,604	386,825	4.0%
Operating	1,711,464	1,370,182	1,971,936	1,933,628	(38,308)	-1.9%
Capital/Technology	373,896	268,016	295,270	305,270	10,000	3.4%
Total	10,754,868	10,641,999	12,048,985	12,407,502	358,517	3.0%



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.

FY19 Budgetary Goals:

1. **Goal:** Increase participation in County sponsored health and wellness activities
Measurable outcome: Reduce absenteeism and insurance claims
2. **Goal:** Collaborate with other departments to realize greater efficiencies and reduce training costs
Measurable outcome: Host at least one training event that is applicable to several county departments
3. **Goal:** Expand department use of fleet services
Measurable outcome: Reduce the amount of mileage reimbursements

Accomplishments in FY18:

- Hired an Aging Specialist to provide supportive services to the growing aging population
- Helped prevent nearly 500 families from eviction and homelessness by providing one-time or short-term rental assistance
- More than 170 families with a child 0- 5 years received in-home family support services from a partner organization
- More than 600 youth participated in positive youth development programming; increasing problem solving and social emotional skills and peer, adult, and schools supports

Budget Highlights for FY18:

- Decreased budgeted revenues by \$2,858 or 0.9% under FY18 mainly due to reduced revenue from MHDS
- Increased budgeted expenditures by \$230,356 or 14.9% over FY18 mainly due to expected wage and health insurance costs and increased client support spending

Social Services Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	230,509	234,937	264,648	275,790	11,142	4.2%
Licenses & Permits	-	-	-	-	-	
Charges for Services	9,413	39,056	12,000	12,000	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	19,122	29,480	36,500	22,500	(14,000)	-38.4%
Other Financing Sources	-	-	-	-	-	
Total	259,044	303,473	313,148	310,290	(2,858)	-0.9%
Expenses:						
Personnel	679,220	716,117	761,296	916,813	155,517	20.4%
Operating	564,907	545,118	786,941	881,781	94,840	12.1%
Capital/Technology	15,454	-	-	-	-	0.0%
Total	1,259,581	1,261,235	1,548,237	1,798,594	250,357	16.2%



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.

FY19 Budgetary 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 providers
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:

- Decreased budgeted revenues by \$1,551,090 or 66.3% under FY18 due to reduced Medicaid reimbursement payments
- Decreased budgeted expenditures by \$1,560,594 or 66.4% over FY18 due to reduced staffing related to the move to regional care

Targeted Case Management Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	2,043,248	2,301,992	2,339,340	788,250	(1,551,090)	-66.3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous			-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	2,043,248	2,301,992	2,339,340	788,250	(1,551,090)	-66.3%
Expenses:						
Personnel	2,079,952	1,916,254	2,303,944	770,400	(1,533,544)	-66.6%
Operating	42,838	28,436	45,650	18,600	(27,050)	-59.3%
Capital/Technology	-	-	-	-	-	
Total	2,122,790	1,944,690	2,349,594	789,000	(1,560,594)	-66.4%



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.

FY19 Budgetary 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 35,313 motor vehicle titles in 11 months
- Processed 163,499 motor vehicle registrations in 11 months
- Conducted the annual tax sale with 2122 bidders
- Accomplished transactions with 14 FTE employees. (11 Clerk II's, 2 Deputies and the Treasurer).

Budget Highlights for FY18:

- Increased budgeted revenues by \$40,000 or 3.5% over FY18 due to increased motor vehicle registration fee revenues
- Increased budgeted expenditures by \$77,255 or 5.7% over FY18 mainly due to an expected increase in wages and health insurance costs

County Treasurer Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,263,562	1,325,141	1,158,120	1,198,120	40,000	3.5%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	1,919	1,783	1,075	1,075	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	1,265,481	1,326,924	1,159,195	1,199,195	40,000	3.5%
Expenses:						
Personnel	926,194	1,023,586	1,209,266	1,279,871	70,605	5.8%
Operating	124,354	115,057	139,835	146,485	6,650	4.8%
Capital/Technology	22,997	23,619	28,500	26,000	(2,500)	-8.8%
Total	1,073,545	1,162,262	1,377,601	1,452,356	74,755	5.4%



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.

FY19 Budgetary Goals:

1. **Goal:** Coordinate and support outreach events in the county
Measurable outcome: Increase awareness of VA benefits
2. **Goal:** Offer extended hours on Saturday to accommodate Veterans
Measurable outcome: Increase the # of Veterans who receive Federal benefits & health care

3. **Goal:** connect Veterans to long-term federal & state programs while reducing dependency on temporary county relief
Measurable outcome: Continued revenue from federal and state dollars into the county reduced county expenditures.

Accomplishments in FY18:

- Received National Association of Counties (NACo) Achievement Award for the kiosk at the Johnson County Armory and Veteran’s Memorial
- Asked by Iowa State Association of Counties (ISAC) to represent Iowa Vets group and write an article that will go to ISAC & NACo affiliates in June
- Received Appreciation Plaque from Brigadier General Sentman during Veterans Program at Johnson County Fair
- Provided Outreach by presenting Department mission to 19 outside agencies. Some counterparts, U of I Medical personnel & Social workers, & VA employees obtained CEU’s
- Organized a Veterans Appreciation event at Kinnick Stadium with over 501 area veterans and family members

Budget Highlights for FY18:

- Increased budgeted revenues by \$6,500 or 65% over FY18 due to expected donations
- Decreased budgeted expenditures by \$13,047 or 6.1% under FY18 mainly due to an adjustment in the client rent budget line

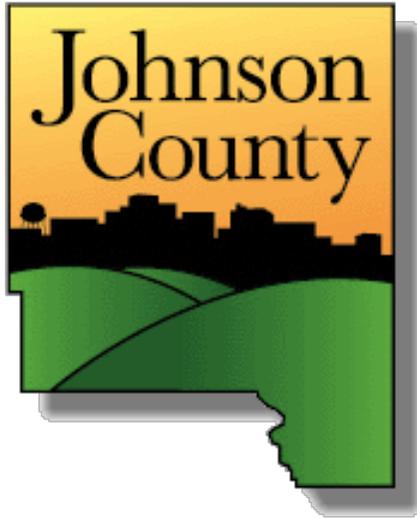
Veterans Affairs Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	13,000	15,200	10,000	14,000	4,000	40.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	4,399	1,025	-	2,500	2,500	
Other Financing Sources	-	-	-	-	-	
Total	17,399	16,225	10,000	16,500	6,500	65.0%
Expenses:						
Personnel	72,712	87,322	104,486	105,612	1,126	1.1%
Operating	62,798	57,121	110,198	96,025	(14,173)	-12.9%
Capital/Technology	-	-	-	-	-	
Total	135,510	144,443	214,684	201,637	(13,047)	-6.1%

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 \$5,643,946 or 13.7% over FY18 mainly due to an increase in taxes of \$2,562,433 and increase in bond proceeds of \$2,314,500
- Increased budgeted expenditures by \$1,168,920 or 152% over FY18 mainly due to a transfer from MHDS of \$830,160 for the Crisis Intervention initiative, the lease and property taxes of \$244,500 for the County Attorney office space, and \$90,000 for a bank of sick leave payout for employees who are leaving
- Budgeted \$135,000 for non-bargaining merit increases and \$260,000 for flexible spending account claims
- Budgeted \$830,160 in FY19 for the conflict intervention team operations transferred from MHDS

Central Services Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	22,827,884	24,245,716	25,339,715	27,897,397	2,557,682	10.1%
Intergovernmental	1,788,919	1,690,124	1,741,333	2,582,106	840,773	48.3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	268,530	310,868	220,509	290,300	69,791	31.6%
Miscellaneous	1,038,652	544,474	598,850	460,050	(138,800)	-23.2%
Other Financing Sources	11,090,000	11,997,500	13,276,000	15,590,500	2,314,500	17.4%
Total	37,013,985	38,788,682	41,176,407	46,820,353	5,643,946	13.7%
Expenses:						
Personnel	16,957	15,154	116,200	241,200	125,000	107.6%
Operating	561,776	514,014	653,055	1,696,975	1,043,920	159.9%
Capital/Technology	-	-	-	-	-	
Total	578,733	529,168	769,255	1,938,175	1,168,920	152.0%

County Historic Poor Farm Department

The County Historic Poor 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. In fiscal year 2018 a plan was made to renovate the historic poor farm and related buildings.

The plan can be found here: http://www.johnson-county.com/dept_poorfarm.aspx?id=21099

Budget Highlights for FY18:

- Decreased budgeted revenues by \$10,700 or 32.7% under FY18 due to less farm land being rented
- Increased budgeted expenditures by \$125,060 or 46.1% over FY18 due to the implementation of the renovation plan and more repairs on farm buildings
- Renovation plan on year 2 of 7 years

County Historic Poor Farm Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	21,250	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	31,900	26,220	32,700	22,000	(10,700)	-32.7%
Miscellaneous	-	1,000	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	53,150	27,220	32,700	22,000	(10,700)	-32.7%
Expenses:						
Personnel	-	-	-	-	-	
Operating	2,975	-	6,090	26,150	20,060	329.4%
Capital/Technology	101,939	114,400	265,000	370,000	105,000	39.6%
Total	104,914	114,400	271,090	396,150	125,060	46.1%

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:

- No change in the budgeted revenues from FY18
- No change in the budgeted expenditures from FY18

Court Services-County Attorney Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	8,682	5,208	4,000	4,000	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	262	730	500	500	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	8,944	5,938	4,500	4,500	0	0.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	115,076	99,817	223,850	223,850	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	115,076	99,817	223,850	223,850	0	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 FY18
- No change in budgeted expenditures from FY18

Court Services-County Sheriff Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	0	0	0	0	0	
Expenses:						
Personnel	-	-	-	-	-	
Operating	12,186	5,425	44,200	44,200	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	12,186	5,425	44,200	44,200	0	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 FY18
- No change in budgeted expenditures compared to FY18

Emergency Medical Services Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	25,656	7,440	25,000	25,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	25,656	7,440	25,000	25,000	0	0.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	15,299	-	25,000	25,000	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	15,299	-	25,000	25,000	0	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:

- Decreased budgeted revenues by \$10,000 or 100% under FY18 due to no reimbursement from substance abuse provider
- Increased budgeted expenditures by \$290,277 or 4.8% over FY18 due to more funding for local non-profits
- Increased affordable housing funding by \$30,000

General Basic Block Grants Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	10,000	10,000	10,000	-	(10,000)	-100.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	10,000	10,000	10,000	0	(10,000)	-100.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	4,989,447	5,890,684	6,064,940	6,355,217	290,277	4.8%
Capital/Technology	-	-	-	-	-	
Total	4,989,447	5,890,684	6,064,940	6,355,217	290,277	4.8%

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 \$2,454,329 or 44.9% under FY18 due to lower property taxes levied
- Increased budgeted expenditures by \$89 or 0.01% over FY18 due to a slightly higher Joint Emergency Communications Center building bond debt service payment

General Supplemental Block Grants Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	7,266,910	5,569,492	3,826,216	1,665,047	(2,161,169)	-56.5%
Intergovernmental	518,364	361,701	238,174	95,014	(143,160)	-60.1%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	1,150,000	1,452,500	1,400,000	1,250,000	(150,000)	-10.7%
Total	8,935,274	7,383,693	5,464,390	3,010,061	(2,454,329)	-44.9%
Expenses:						
Personnel	-	-	-	-	-	
Operating	-	-	-	-	-	
Debt Service	458,483	461,932	468,933	469,022	89	0.0%
Total	458,483	461,932	468,933	469,022	89	0.0%

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 \$24,125 or 15.1% under FY18, mainly due to the shift of long term treatment services to primary treatment

Institutional Accounts Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	0	0	0	0	0	
Expenses:						
Personnel	-	-	-	-	-	
Operating	27,232	55,638	159,425	135,300	(24,125)	-15.1%
Capital/Technology	-	-	-	-	-	
Total	27,232	55,638	159,425	135,300	(24,125)	-15.1%

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:

- Increase in budgeted revenues by \$5,000 or 6.3% over FY18 due to more premium credits
- Decreased in budgeted expenditures by \$151,500 or 10.8% under FY18 due to an expected decrease in unemployment compensation

Insurance Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	35,304	77,127	80,000	85,000	5,000	6.3%
Other Financing Sources	-	-	-	-	-	
Total	35,304	77,127	80,000	85,000	5,000	6.3%
Expenses:						
Personnel	-	-	-	-	-	
Operating	915,229	952,175	1,401,500	1,250,000	(151,500)	-10.8%
Capital/Technology	-	-	-	-	-	
Total	915,229	952,175	1,401,500	1,250,000	(151,500)	-10.8%

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:

- Increased budgeted revenues by \$2,500 over FY18 due to new grant revenue
- Increased budgeted expenditures by \$3,300 or 0.5% over FY18 due more costs for interpreters and serving notices

Juvenile Justice Court Services Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	2,500	2,500	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	0	0	0	2,500	2,500	
Expenses:						
Personnel	-	-	-	-	-	
Operating	509,203	559,489	695,365	698,665	3,300	0.5%
Capital/Technology	-	-	-	-	-	
Total	509,203	559,489	695,365	698,665	3,300	0.5%

Juvenile Crime Prevention Department

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

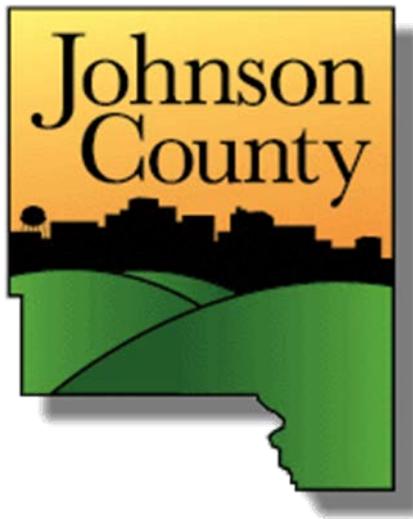
Budget Highlights for FY18:

- Decrease in budgeted revenues of \$4,000 or 21.1% under FY18 due to a reduction in decategorization funding
- No change in budgeted expenditures for FY19

Juvenile Crime Prevention Financial Summary Table:

	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	13,817	15,119	19,000	15,000	(4,000)	-21.1%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	570	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	13,817	15,689	19,000	15,000	(4,000)	-21.1%
Expenses:						
Personnel	-	-	-	-	-	
Operating	254,606	278,787	357,500	357,500	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	254,606	278,787	357,500	357,500	-	0.0%

SUPPLEMENTAL INFORMATION



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FINANCIAL POLICIES

The Johnson County Board of Supervisors approved the financial policies shown below. Policies are reviewed and approved periodically.

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 shall 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.

Formula = Historical cost/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. Typically, budget amendments are done in the Fall and Spring. 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:

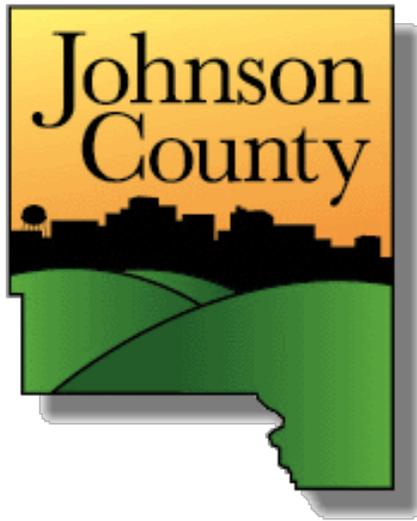
$(\text{Levied Taxes (in total \$\$)} \div \text{Taxable Value}) \times 1,000 = \text{Tax Levy Rate}$

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.



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JOHNSON COUNTY BUDGET CALENDAR

September

1. Finance Department enters actual fiscal year revenue and expenditure data into departmental budget spreadsheets
2. Auditor's Office generates departmental payroll spreadsheets.
3. Send out department/office budget spreadsheets, payroll spreadsheets, instructions, Decision Package form, Budget Planning form, and Tech Needs form.

October

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

November

6. Auditor's Office calculates payroll data.
7. Finance Department calculates Non-Contract COLA, step, and insurance increases.
8. Enter payroll data into department/elected office budget worksheets
9. Load department/elected office data into Tax Calculation worksheet.

December, January

10. Each department/elected office presents their budget to the Board of Supervisors and Finance Department in a Board of Supervisors official work sessions.
11. Finance Department and the Board of Supervisors review department budgets and decision packages.
12. Finance Department calculates the tax asking and presents to the Board of Supervisors.
13. The Board of Supervisors decides on departmental budgets, decision packages, and final tax askings.

February

14. 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.
15. A Public Hearing on the proposed budget is scheduled and held.
16. After the budget is approved by the Board of Supervisors, load department/elected office data and tax calculation data into financial system.

March

17. Send updated department/elected office budget sheets back to them to verify final budget.
18. Enter final budget detail into Iowa Department of Management system and once completed the approved budget is certified to the State by the County Auditor.

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
2007	124,541	\$ 4,837,965,000	\$ 38,846.36	11,268	76,700	2.8%
2008	127,113	\$ 5,142,501,000	\$ 40,456.14	11,718	78,600	2.9%
2009	129,864	\$ 5,133,292,000	\$ 39,528.21	11,749	80,200	4.3%
2010	131,291	\$ 5,195,104,000	\$ 39,569.38	11,903	78,700	4.4%
2011	133,733	\$ 5,649,370,000	\$ 42,243.65	12,010	79,100	4.2%
2012	136,923	\$ 5,957,758,000	\$ 43,511.74	12,453	79,400	3.8%
2013	139,851	\$ 6,162,583,000	\$ 44,065.35	12,774	82,700	3.3%
2014	142,421	\$ 6,492,971,000	\$ 45,589.98	13,160	84,000	3.2%
2015	144,251	\$ 6,770,087,000	\$ 46,932.69	13,328	83,100	3.2%
2016	146,547	\$ 6,954,522,000	\$ 47,455.92	13,671	83,200	3.1%

HOUSEHOLD INCOME FOR THE LAST 12 MONTHS (In 2016 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)
Total:	56,543		48,990	2,889	65	3,101	13	829	656	2,044
Less than \$10,000	5,868	10.4%	4,277	594	0	886	0	44	67	115
\$10,000 to \$14,999	2,799	5.0%	2,380	165	4	62	0	92	96	182
\$15,000 to \$24,999	5,022	8.9%	4,029	495	14	294	0	74	116	200
\$25,000 to \$34,999	4,668	8.3%	3,880	439	0	187	0	43	119	158
\$35,000 to \$49,999	7,032	12.4%	5,915	390	32	444	0	201	50	398
\$50,000 to \$74,999	8,600	15.2%	7,493	457	0	431	0	156	63	338
\$75,000 to \$99,000	7,443	13.2%	6,849	160	15	198	0	150	71	319
\$100,000 to \$149,999	8,347	14.8%	7,868	54	0	327	13	14	71	138
\$150,000 to \$199,999	3,249	5.7%	2,987	111	0	148	0	0	3	43
\$200,000 or more	3,515	6.2%	3,312	24	0	124	0	55	0	153

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:	83,193		71,684	4,120	190	4,539	68	1,610	982	3,621
Male:	41,276	49.6%	35,335	2,157	146	2,087	49	989	513	1,903
Less than high school diploma	2,452	2.9%								
High school graduate, GED, or alternative	7,487	9.0%								
Some college or associate's degree	11,007	13.2%	24,113	1,497	101	1,578	32	622	268	1,257
Bachelor's degree or higher	20,330	24.4%	11,222	660	45	509	17	367	245	646
Female:	41,917	50.4%	36,349	1,963	44	2,452	19	621	469	1,718
Less than high school diploma	1,922	2.3%								
High school graduate, GED, or alternative	6,225	7.5%								
Some college or associate's degree	10,480	12.6%	24,499	1,487	29	1,674	12	480	286	1,084
Bachelor's degree or higher	23,290	28.0%	11,850	476	15	778	7	141	183	634

Source: U.S. Census Bureau (American Fact Finder), 2012-2016 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	146,547	
Male	72,310	49.3%
Female	74,237	50.7%
Under 5 years	8,634	5.9%
5 to 9 years	8,007	5.5%
10 to 14 years	8,367	5.7%
15 to 19 years	14,327	9.8%
20 to 24 years	20,364	13.9%
25 to 34 years	24,800	16.9%
35 to 44 years	17,273	11.8%
45 to 54 years	14,667	10.0%
55 to 59 years	8,730	6.0%
60 to 64 years	6,100	4.2%
65 to 74 years	9,190	6.3%
75 to 84 years	3,531	2.4%
85 years and over	2,557	1.7%
Median age (years)	29.9	
15 years and over	121,539	82.9%
25 years and over	86,848	59.3%
60 years and over	21,378	14.6%
65 years and over	15,278	10.4%
20 years and over	107,212	
Male	50,377	47.0%
Female	56,835	53.0%
65 years and over	15,278	
Male	6,737	44.1%
Female	8,541	55.9%

Source: Iowa State Data Center, Annual County Population Estimates (2016)

JOHNSON COUNTY, IOWA- POPULATION BY RACE

	Estimate	Percent
RACE		
Total population	146,547	
One race	143,183	97.7%
Two or more races	3,364	2.3%
One race	143,183	
White	123,155	86.0%
Black or African American	9,892	6.9%
American Indian and Alaska Native	439	0.3%
Asian	9,629	6.7%
Native Hawaiian and Other Pacific Islander	68	0.05%
Hispanic or Latino		
Any race	8,108	
White Only	7,160	88.3%
Black or African American	335	4.1%
American Indian and Alaska Native	179	2.2%
Asian	110	1.4%
Native Hawaiian and Other Pacific Islander	15	0.2%
Not Hispanic or Latino		
Any race	138,439	
White alone	115,995	83.8%
Black or African American alone	9,557	6.9%
American Indian and Alaska Native alone	260	0.2%
Asian alone	9,519	6.9%
Native Hawaiian and Other Pacific Islander alone	53	0.04%
Two or more races	3364	
Hispanic or Latino (of any race)	309	9.2%
Not Hispanic or Latino	3055	90.8%

Source: Iowa State Data Center, Annual County Population Estimates (2016)

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 that 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 that 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 that 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 needing 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 that 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*

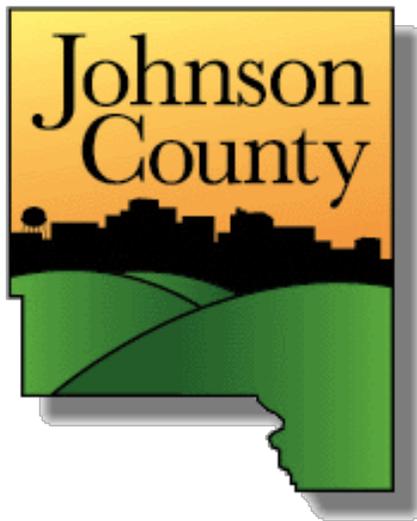
1. Public Safety & Legal Services	1	Ambulance
	2	County Attorney
	8	Sheriff
	10	Medical Examiner
	20	General Basic Block Grants
	27	Juvenile Justice Admin – Court Services
	28	Court Services – Clerk of Court, County Atty
	31	EMS
	47	Court Services – Sheriff
	54	Juvenile Crime Prevention Grant
	68	Law Enforcement Proceeds
	69	Prosecutor Forfeiture Proceeds
3. Physical Health & Social Services	4	Public Health
	12	SEATS/Fleet
	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 2019 ANNUAL BUDGET**