

Johnson County, Iowa

FISCAL YEAR 2020

ANNUAL BUDGET



For the period 7/1/2019 - 6/30/2020

**Adopted by the
Johnson County Board of Supervisors
on March 12, 2019**



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

How to navigate this document

Pages 8-10 of this document is the [Table of Contents](#). The page numbers in the Table of Contents are links to that page. A left click of your mouse button on the page number will take you to that page. Within the text of this document, blue underlined items are also links to certain places in the document or internet sites. Each department or office has a link to their home page. At the bottom-left of each page is a button to return to the Table of Contents. If you click your mouse on that button, you will return to the Table of Contents.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Johnson County

Iowa

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

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, 2018 (fiscal year 2019 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 fourth 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.

Explanation of the Budget Document

The budget document provides detailed information about Johnson County's estimated revenues and expenditures for fiscal year 2020 (July 1, 2019 – June 30, 2020). 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 Table of Contents, budget process explanation, budget calendar, budget message, county strategic plan, county history, cities and townships, supplemental data and charts about the county, county organization and staffing, and tax increment financing.

Budget Summary

The Budget Summary section includes summaries, charts, and graphs for revenues, expenditures, financial trends and plans, a matrix of the budget appropriations by department and fund, 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
- Cedar River Crossing Wetland Mitigation Bank (CRCWMB) Fund

Also included is the approved Maintenance and Capital Improvement Plan for County Facilities and Properties for the period FY19 to FY23.

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.

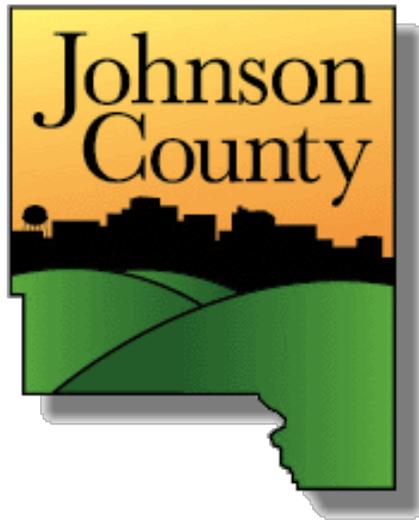
Other County Departments

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, a glossary of terms used in this document, and the notice of public hearing and Iowa Department of Management county budget form (state budget form).

INTRODUCTION SECTION



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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 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. A public hearing is held for the budget where the citizens of Johnson County have the opportunity to comment on the final budget. In addition, each budget meeting held during the process is open to the public. 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 generate or 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.

Appropriations

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.

Budget Revisions & Amendments

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 is 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 of the fiscal year. 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.

BUDGET PROCESS (continued)

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. The reporting basis is not the same as prescribed by generally accepted accounting principles (GAAP). The County maintains records to permit 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 CAFR 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.

Balanced Budget: For each fund in the county's budget, fund resources will match fund requirements every year; this is considered a balanced budget.

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

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

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

BUDGET PROCESS (continued)

Calculating the Tax Levy Rate

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

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

OR

$(\text{Tax Levy Rate} \times \text{Taxable Valuation}) \times .001 = \text{Levied Taxes (Tax Asking)}$

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

JOHNSON COUNTY BUDGET CALENDAR

September

1. Finance Department enters 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.
6. Meeting with all department heads and elected officials to discuss budget priorities for next fiscal year and match up to county strategic plan.

November

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

December, January

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

February

15. Budget Notice of Public Hearing is published in local newspapers and posted on County website at least 10 days, but no more than 20 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.
16. A Public Hearing on the proposed budget is scheduled and held with the bonding public hearing held right afterward.

JOHNSON COUNTY BUDGET CALENDAR (continued)

February (cont)

17. After the budget is approved by the Board of Supervisors, load department/elected office data and tax calculation data into financial system.
18. Send updated department/elected office budget sheets back to them to verify final budget.

March

19. 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.



JOHNSON COUNTY

Finance Department

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

June 12, 2019

Dear Citizens of Johnson County,

I am pleased to present you with the fiscal year 2020 (FY20) annual budget that is for the period July 1, 2019 to June 30, 2020. The budget is keeping in line with the County mission statement of: *To enhance the quality of life for people of Johnson County by providing exceptional public services in a collaborative, responsive, and fiscally accountable manner.* The Johnson County Board of Supervisors began the budget process on November 19, 2018 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 12, 2019 and certified to the State of Iowa Department of Management on March 15, 2019.

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.

Capital Project budget priorities for FY20 are:

- Continued road construction on Herbert Hoover Highway
- Road construction on Old 218/Riverside Drive
- Continued trail construction on the Herbert Hoover Trail
- Site work and construction for the Behavior Health Urgent Care Center (BHUCC) facility
- Expansion of the SEATS storage & maintenance facility and a new fuel station
- Continued renovation of the County Courthouse
- Parking ramp sealing at the Health and Human Services (HHS) Building

Capital Projects funded

The Herbert Hoover Highway road construction project, phase 2 of 3, is the one-mile section from Wapsi Road to the east. The roadwork includes reconstruction of the road, and has a budget of \$2,500,000. The road construction on Old Highway 218/Riverside Drive includes concrete overlay on 0.8 miles with a budget of \$1,200,000. Continued

construction on the Herbert Hoover Trail along Ely Road is budgeted at \$782,977. Site work for the BHUCC building and the start of construction is budgeted at \$2,600,000 for FY20. Land for the BHUCC was purchased in FY19 for approximately \$1,400,000. Expansion of the SEATS facility and a new fuel station is budgeted at \$1,500,000. Renovation of space in the County Courthouse will be for the clerk of court offices and for updated courtrooms. The amount budgeted is \$600,000 but there will be some carryover from FY19. The parking ramp of the HHS building will be sealed at a budgeted cost of \$125,000. The sealing will keep the ramp from leaking and damage due to the winter frost/thaw cycle. The county also intends to spend approximately \$1,003,053 in FY20 for various departmental vehicles and equipment and \$1,127,500 for county building maintenance. In addition, the county will spend \$1,388,868 for technology related expenditures such as software, hardware, licensing and maintenance.

Short-Term Factors in Budgeting

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 second fastest growing county and fourth largest county overall, so the Board has to meet the growing demand for services and prioritize infrastructure projects.

One short-term factor in budgeting for FY20 was the Board of Supervisor's desire to increase the amount of county grant funding available for local non-profit organizations. In FY19 the amount budgeted for quality of life grants, economic development grants, and social services grants was \$3,425,282. For FY20 the amount budgeted is \$3,569,426 an increase of \$144,144 or 4.2%. There was additional funding for five of the eight county libraries, local food and affordable housing, and for several local social service agencies.

A short-term factor in budgeting for FY20 is the change in countywide property tax values. The valuation increased by \$318,513,417 or 3.9% in FY20, about half that of FY19. For the last ten fiscal years, the value of taxable property has increased by an average of 4.6%. In FY20, the resulting tax growth of \$2,319,938 (i.e. the FY20 increase in taxable value multiplied by the tax levy rate in effect for FY19) allowed Johnson County to offset the anticipated increases in the county's payroll and benefit costs of about \$1 million.

Another short-term factor in budgeting for FY20 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 FY20 is \$1,426,626, in FY19 the amount was \$1,394,302. In FY19, the county was not sure if this revenue would be appropriated so a contingency of \$1,271,483 was budgeted. In FY20, the Board of Supervisors felt that the FY19 contingency listed above, and their reserve policy ([page 250](#)), would cover the short fall if the state legislature decided not to pay the full commercial and industrial rollback replacement amount.

A final short-term factor in budgeting is the state legislation or the regional administration that will effect Mental Health/Disability Services (MH/DS) operations. In FY20, the East Central Region (ECR) required the county to maintain a fund balance equal to 20% of

annual expenditures. This resulted in a reduction of 7.9% in tax askings for FY20. The county budgeted a total of \$2,050,000 for BHUCC for operational and capital funding from MHDS/ECR.

Budget Initiatives Compared to the Strategic Plan

This budget meets the county needs as laid out in the Strategic Plan starting on [page 21](#). In FY20, 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 the BHUCC/Access Center building in the amount of \$2,600,000 in FY20 fulfills **strategic priority section I. G.** (*Crisis Intervention: Recommendations regarding structure, services, facilities, and funding will be generated*) **and strategic priority section III. A.** (*Crisis Intervention: The Board of Supervisors will continue to develop a Crisis Intervention (CIT) Program that will include coordinated trainings, services and facilities*)

In FY20, there is a continued focus on local affordable housing. In FY19, \$654,800 was pledged to address the need and in FY20, the Board budgeted another \$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.** (Affordable Housing: Assist in addressing the shortage of affordable housing in Johnson County)

In addition to those strategic goals, in FY20 there is also funding of \$487,290 for the Historic County Poor Farm, an increase of \$91,140 over FY19. This funding will tie into **strategic priority section I. I.** (Poor Farm: Repair and restoration of buildings will continue. Food production will be expanded), **and strategic priority section III. C** (Poor Farm: 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). Additionally, the Historic County Poor farm plan, when completed, will provide for local food resources, provide affordable housing, and help to alleviate certain aspects of poverty in the county, fulfilling **strategic priority section III. B, C, and D** (Local Foods, Poor Farm, Poverty Issues).

Budget Highlights

The FY20 budget has about 13 additional fulltime equivalent (FTE) personnel to support the following departments/offices: Ambulance, County Attorney, Public Health, Board of Supervisors, IT, Sheriff, SEATS/Fleet, Planning, Development, and Sustainability, Conservation, and Social Services. By providing the additional personnel, the county is better positioned to meet service demands, support building maintenance and sustainability, expand the use of its facilities, meeting unfunded/underfunded state mandates, and addressing the health, safety, and welfare needs of all Johnson County residents. Staffing charts and tables are shown later in this document on [page 43](#).

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 FY20 include improvements to a portion of the Herbert Hoover Highway, as well as maintenance of various gravel and sealcoat roads throughout the county. In FY20, the transfer amount from the Rural Basic fund to the Secondary Roads fund has increased from \$5,042,336 to \$5,213,349; an increase of \$171,013 or 3.4% 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 \$73,154 (+6%).

Detailed FY20 budget information was presented at a public hearing on February 27, 2019. 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 \$20,000,000 Conservation Bond referendum. Plans for recreational trail construction and other conservation projects totaling \$2.47 million dollars is budgeted in the upcoming fiscal year.

The Board has approved expenditures of \$121,013,660 in the FY20 budget. The revenue from taxes levied on property totals \$62,344,725, which will fund approximately 52% of budgeted expenditures. The remaining funding comes from various sources including fees and other charges for services, grants, other inter-governmental revenues, short-term borrowing and existing cash reserves.

What does all of this mean for taxpayers?

Rural residential property owners will pay \$11.67 (+2.0%) more, Iowa City and other city residential property owners will pay \$6.02 (+1.6%) more annually per \$100,000 of assessed value when compared to FY19. Agricultural land property owners in rural areas will pay \$15.64 (+2.7%) more per \$100,000 of assessed value than they did in FY19. Owners of commercial property in Iowa City and other cities will pay \$3.88 (-0.7%) less annually per \$100,000 of assessed value than in FY19. Multi-residential property owners in Iowa City and other cities will pay \$27.75 (-5.7%) less than in FY19.

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 57% of all property taxes collected in Iowa, while the shares paid by utilities, commercial and multi-residential property continues to decline.

The Board of Supervisors continues to try to balance the provision of necessary governmental services and infrastructure maintenance while also attempting to seek further efficiencies and to keep property taxes affordable for our county's residents.

A handwritten signature in black ink, appearing to read "Dana Aschenbrenner". The signature is fluid and cursive, with a long horizontal stroke at the end.

Dana Aschenbrenner
Finance Administrator

Note: The Board of Supervisors strategic plan for FY2020 was adopted after the FY20 budget was finalized.

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.

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.

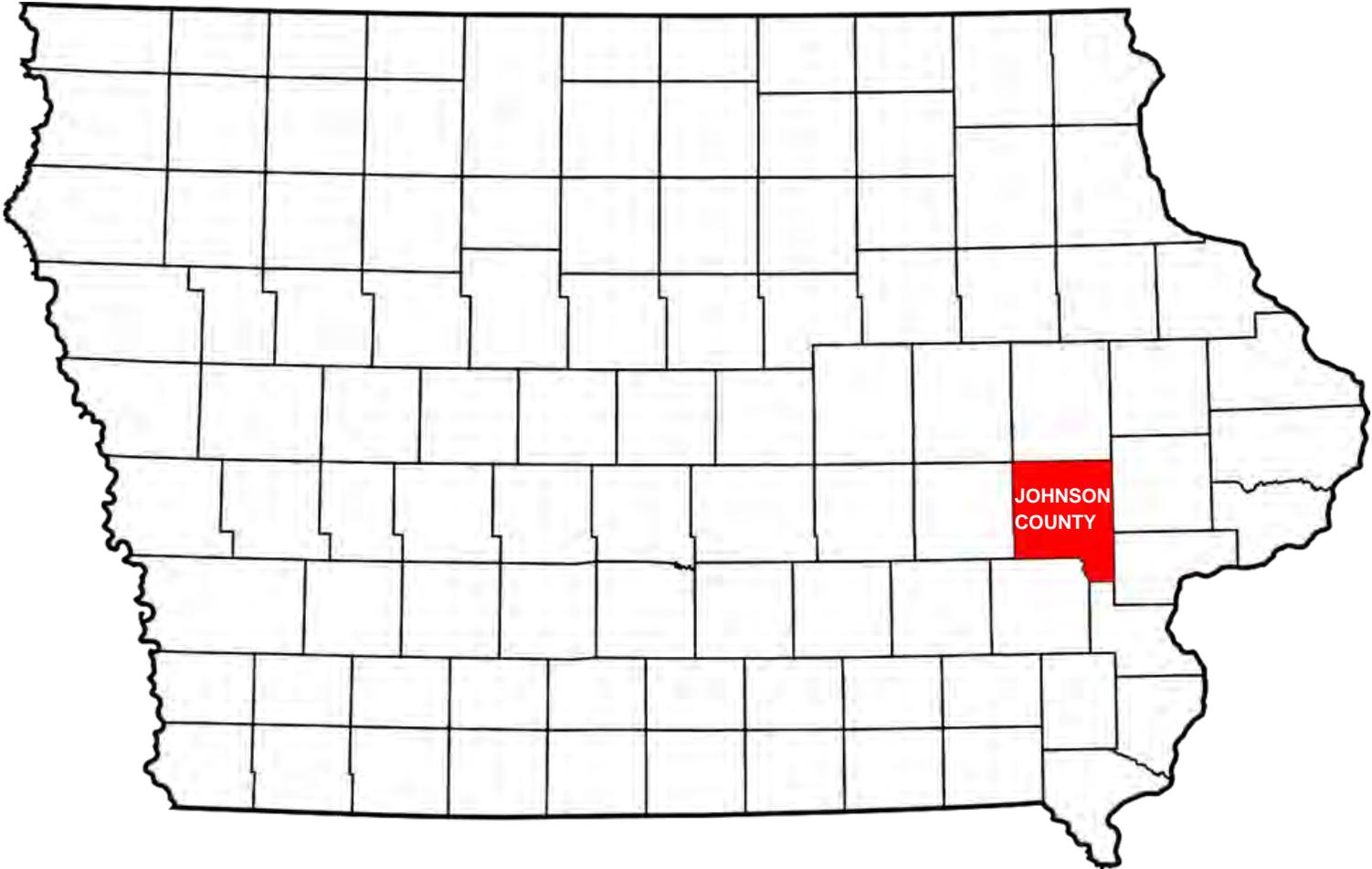
On December 31, 1839, an Act was passed to relocate the county seat of Johnson County with orders to keep present and future populations in mind. The site of the new county seat was easily chosen as Iowa City, the future capital of the Iowa Territory. In January 1855, the Fifth General Assembly voted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

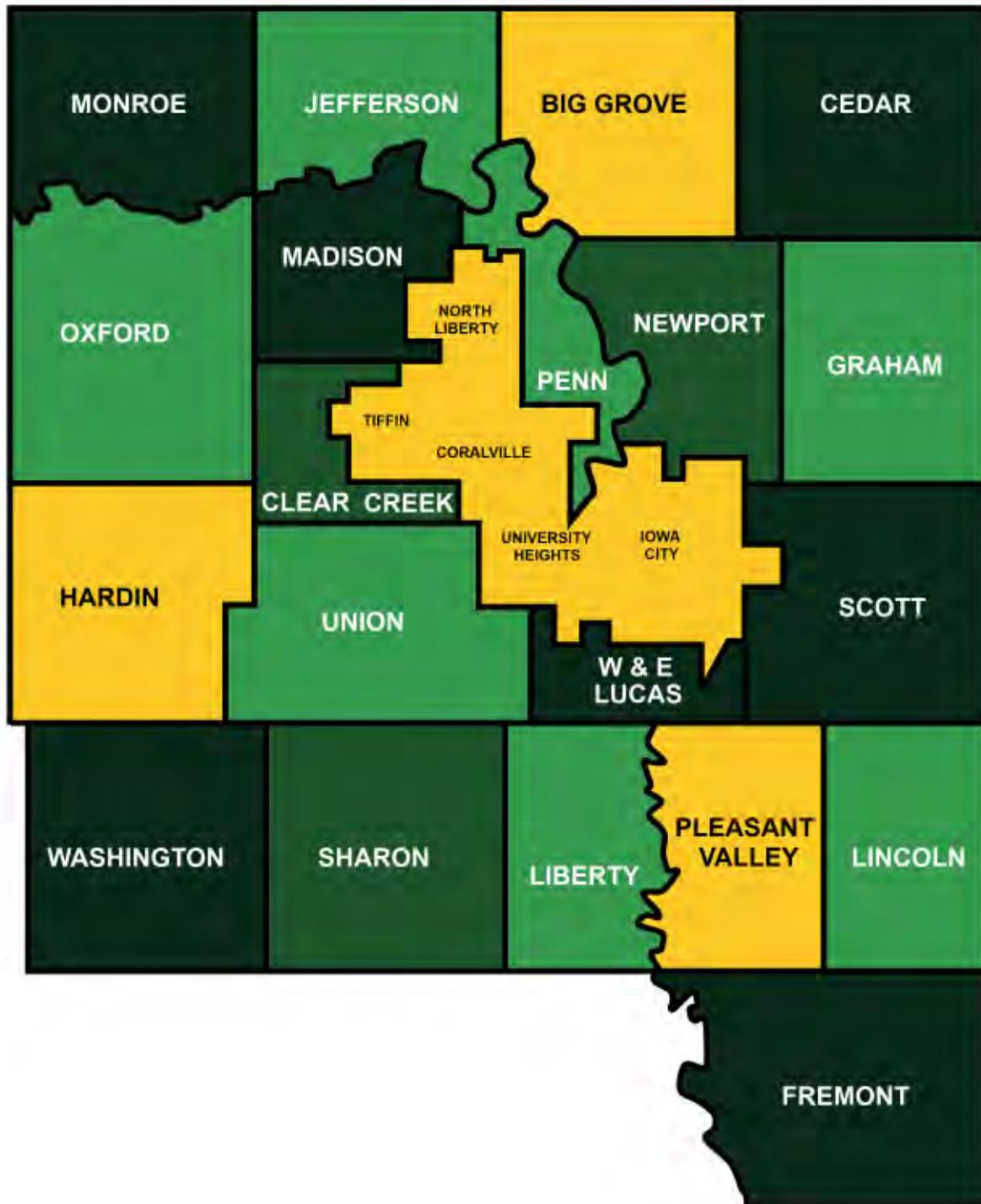
Johnson County is the 4th largest county in the state, serving an estimated 151,260 residents in 2018, and the second fastest growing at 15.6%. Johnson County has 46 departments and over 500 employees that provide a variety of services including law enforcement and legal services, maintaining records 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. There are five County Supervisors elected at-large with a term of four years.



IOWA



JOHNSON COUNTY TOWNSHIPS AND CITIES



CITIES:

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

COUNTY DEMOGRAPHICS AND ECONOMIC INDICATORS

Demographic and Economic Statistics For the Last Ten Years

Year	County Population	Personal Income	Per Capita Personal Income	School Enrollment	Labor Force	Unemployment Rate
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%
2017	149,210	\$ 7,480,793,000	\$ 50,136.00	13,981	84,000	2.9%

Source:

Population & Personal Income from US Bureau of Economic Analysis

School enrollment from Iowa Department of Education

Unemployment/Labor Force data from Iowa Workforce Development

Household Income for the Last 12 Months (In 2017 Inflation-Adjusted Dollars)

	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:	57,423		49,665	2,901	68	3,338	6	703	742	2,171
Less than \$10,000	5,715	10.0%	4,059	545	0	967	0	47	97	158
\$10,000 to \$14,999	2,477	4.3%	2,008	223	0	59	0	95	92	224
\$15,000 to \$24,999	5,016	8.7%	4,049	417	15	297	0	81	157	192
\$25,000 to \$34,999	4,342	7.6%	3,587	390	0	253	0	7	105	109
\$35,000 to \$49,999	7,038	12.3%	5,990	532	27	278	0	174	37	446
\$50,000 to \$74,999	9,135	15.9%	7,837	434	2	675	0	123	64	364
\$75,000 to \$99,000	7,502	13.1%	6,945	202	14	199	0	72	70	312
\$100,000 to \$149,999	8,745	15.2%	8,264	64	10	281	6	29	91	159
\$150,000 to \$199,999	3,596	6.3%	3,348	63	0	167	0	14	4	63
\$200,000 or more	3,857	6.7%	3,578	31	0	162	0	61	25	144

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

Education Attainment by Gender/Race For the Population 25 Years and Over

	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:	84,554		72,688	4,433	193	4,704	75	1,329	1,132	3,787
Male:	41,883	49.5%	35,769	2,368	142	2,209	64	857	474	1,961
Less than high school diploma	2,361	2.8%								
High school graduate, GED, or alternative	7,490	8.9%								
Some college or associate's degree	11,375	13.5%	18,020	1,753	53	431	59	339	465	1,240
Bachelor's degree or higher	20,657	24.4%	17,749	615	89	1,778	0	111	315	465
Female:	42,671	50.5%	36,919	2,065	51	2,495	11	472	658	1,826
Less than high school diploma	1,783	2.1%								
High school graduate, GED, or alternative	6,352	7.5%								
Some college or associate's degree	10,667	12.6%	15,956	1,531	30	665	11	271	636	1,339
Bachelor's degree or higher	23,869	28.2%	20,963	534	21	1,830	0	45	476	611

Source: U.S. Census Bureau (American Fact Finder), 2013-2017 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.

Population By Gender & Age

	Estimate	Percent
GENDER AND AGE		
Total population	149,210	
Male	73,865	49.5%
Female	75,345	50.5%
Under 5 years	9,012	6.0%
5 to 9 years	9,077	6.1%
10 to 14 years	7,900	5.3%
15 to 19 years	12,212	8.2%
20 to 24 years	24,633	16.5%
25 to 34 years	21,846	14.6%
35 to 44 years	17,413	11.7%
45 to 54 years	15,612	10.5%
55 to 59 years	6,857	4.6%
60 to 64 years	7,522	5.0%
65 to 74 years	10,796	7.2%
75 to 84 years	4,263	2.9%
85 years and over	2,067	1.4%
Median age (years)	29.9	
16 years and over	121,741	81.6%
21 years and over	103,994	69.7%
60 years and over	24,648	16.5%
65 years and over	17,126	11.5%
21 years and over	103,994	
Male	51,544	49.6%
Female	52,450	50.4%
65 years and over	17,126	
Male	7,918	46.2%
Female	9,208	53.8%

Source: Iowa State Data Center, Annual County Population Estimates (2017)

Population By Race

RACE	Estimate	Percent
Total population	149,210	
One race	145,653	97.6%
Two or more races	3,557	2.4%
One race	145,653	
White	124,732	85.6%
Black or African American	10,438	7.2%
American Indian and Alaska Native	527	0.4%
Asian	9,884	6.8%
Native Hawaiian and Other Pacific Islander	72	0.05%
Hispanic or Latino		
Any race	8,506	
White	7,444	87.5%
Black or African American	361	4.2%
American Indian and Alaska Native	271	3.2%
Asian	100	1.2%
Native Hawaiian and Other Pacific Islander	17	0.2%
Not Hispanic or Latino		
Any race	140,704	
White alone	117,288	83.4%
Black or African American alone	10,077	7.2%
American Indian and Alaska Native alone	256	0.2%
Asian alone	9,784	7.0%
Native Hawaiian and Other Pacific Islander alone	55	0.04%
Two or more races	3557	
Hispanic or Latino (of any race)	313	8.8%
Not Hispanic or Latino	3244	91.2%

Source: Iowa State Data Center, Annual County Population Estimates (2017)

Johnson County Housing Starts

Calendar Year	New Dwelling Units ¹	Total Value (millions of \$)	Total Value Adjusted ² (millions of \$)	Average Value (\$)	Avg. Adjusted to Present Value ² (\$)
2009	56	14.25	16.68	254,513	297,897
2010	41	14.12	16.26	344,307	396,494
2011	39	13.09	14.61	335,616	374,659
2012	65	21.83	23.87	335,818	367,284
2013	72	25.69	27.69	356,783	384,581
2014	50	18.59	19.71	371,702	394,267
2015	74	26.47	28.04	357,709	378,974
2016	81	24.76	25.90	305,665	319,801
2017	48	15.05	15.42	313,630	321,291
2018	62	23.45	23.45	378,310	378,310

¹Includes both detached and attached single family homes

²Adjustments calculated using Consumer Price Index, US City Average, Housing

BOARD OF SUPERVISORS



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



Royceann Porter
County Supervisor
Term Expiration: 12/31/2020



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



Janelle Rettig
County Supervisor
Term Expiration: 12/31/2022



Pat Heiden
County Supervisor
Term Expiration: 12/31/2022



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

ELECTED OFFICIALS



Tom Kriz
County Treasurer
Term expiration: 12/31/2022



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



Janet Lyness
County Attorney
Term expiration: 12/31/2022



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



Kim Painter
County Recorder
Term expiration: 12/31/2022

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

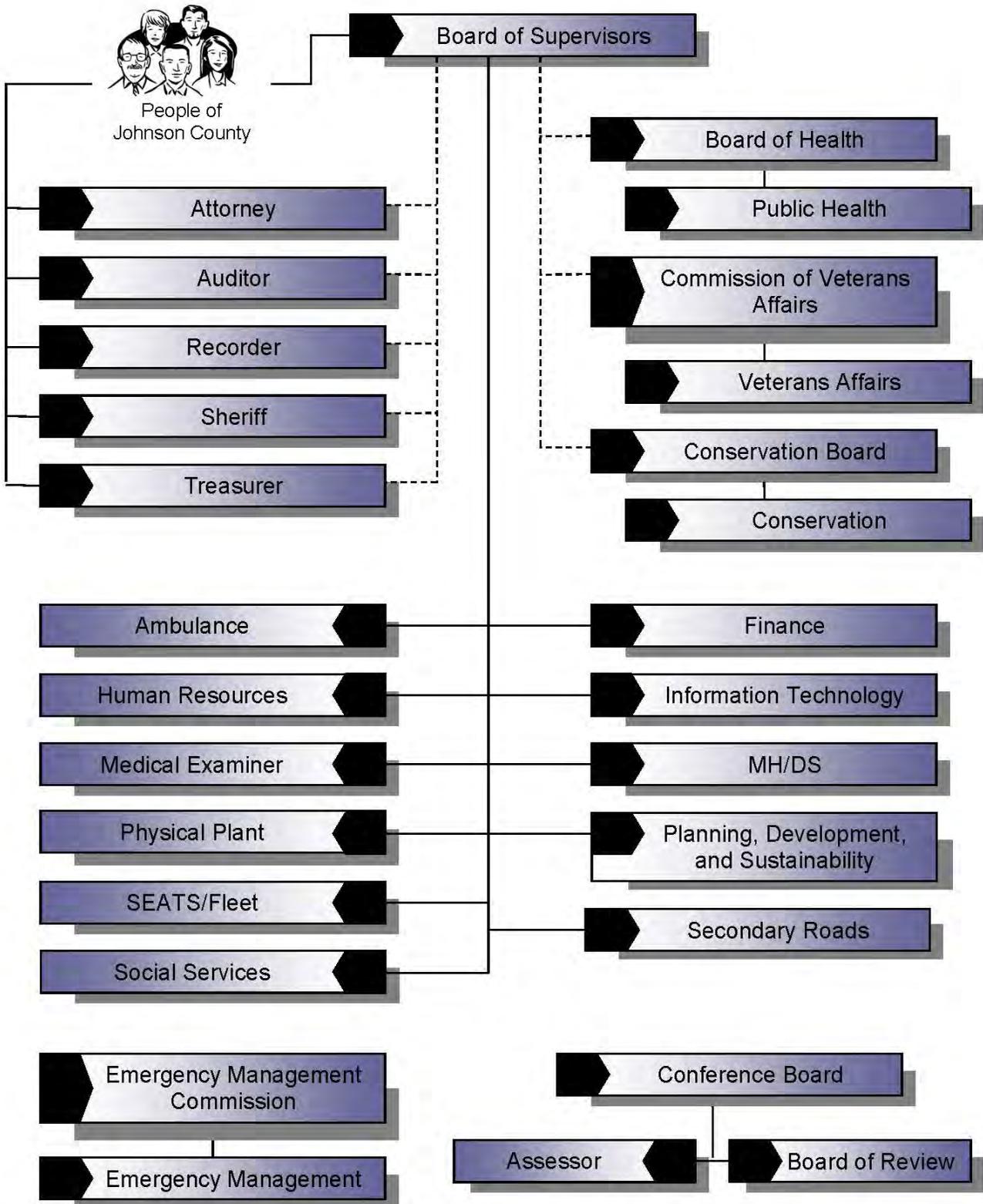
<p style="text-align: center;">ADMINISTRATIVE BOARDS & COMMISSIONS</p>

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

<p style="text-align: center;">ADVISORY BOARDS & COMMISSIONS</p>

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

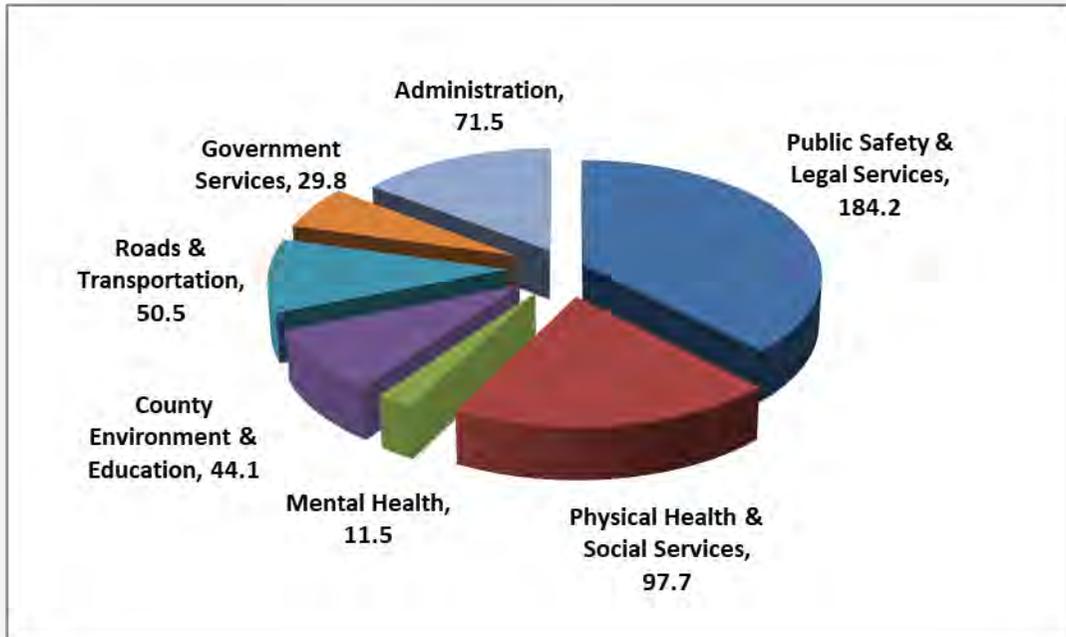
Johnson County Organizational Chart



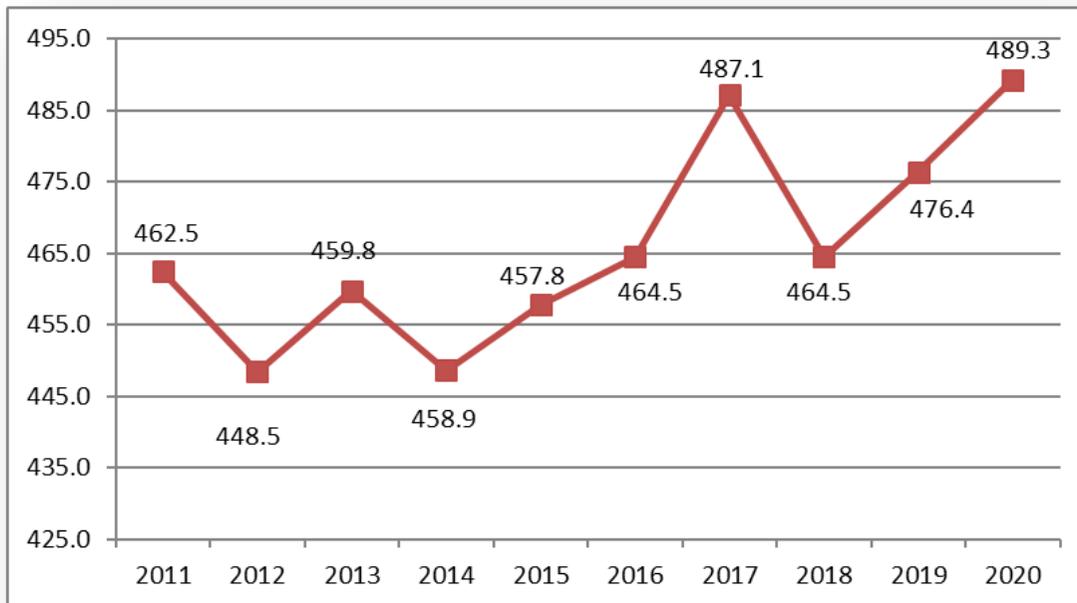
COUNTY EMPLOYEES BY SERVICE AREA/DEPARTMENT FOR THE LAST TEN YEARS

Service Area/Department	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Change
Public Safety & Legal Services											
Ambulance	39.9	40.0	39.9	40.3	40.3	42.4	43.4	49.0	51.8	53.2	1.4
County Attorney	20.9	21.5	21.3	18.3	19.3	20.1	21.4	22.4	23.9	26.9	3.0
Medical Examiner	3.0	4.6	4.6	5.0	5.2	5.7	6.1	5.5	6.5	6.5	0.0
Sheriff	103.2	91.2	92.1	92.1	93.2	97.8	98.6	97.6	97.6	97.6	0.0
Physical Health & Social Services											
Public Health	38.9	36.5	37.5	37.5	36.4	36.9	38.5	40.0	42.0	44.5	2.5
SEATS/Fleet	29.9	32.3	34.9	34.8	36.1	36.7	39.7	40.4	40.4	41.4	1.0
Social Services	9.6	9.6	8.5	8.5	8.5	8.5	9.5	9.3	9.8	10.8	1.0
Veterans Affairs	1.0	0.8	0.8	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Mental Health											
MH/DS	41.0	35.5	37.0	36.0	11.0	11.0	9.0	8.9	7.0	7.0	0.0
Targeted Case Management	0.0	0.0	0.0	0.0	26.0	26.0	22.0	4.5	4.5	4.5	0.0
County Environment & Education											
Conservation	17.4	17.7	18.8	18.8	20.8	24.1	25.1	25.6	29.1	30.1	1.0
Planning, Development & Sustainability	9.2	10.0	11.5	11.5	11.5	11.5	13.0	12.0	13.0	14.0	1.0
Roads & Transportation											
Secondary Roads	49.8	48.8	48.8	48.8	49.8	49.8	50.5	50.5	50.5	50.5	0.0
Government Services											
Auditor/Elections	14.0	13.9	18.9	12.9	13.7	9.7	19.8	9.8	9.8	9.8	0.0
Recorder	9.0	9.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	0.0
Treasurer	11.0	11.0	11.0	11.1	11.1	11.0	12.0	12.0	12.0	12.0	0.0
Administration											
Auditor/Accounting	18.5	19.0	19.1	17.6	17.1	16.5	16.1	14.6	15.1	15.1	0.0
Board of Supervisors	6.8	7.3	7.3	6.8	6.8	6.8	6.8	6.8	7.8	9.8	2.0
County Attorney	12.2	12.6	12.5	10.8	10.8	10.8	10.8	10.8	10.8	10.8	0.0
Human Resources	3.6	3.6	3.7	3.7	3.7	3.7	6.8	6.8	6.8	6.8	0.0
Information Services	11.6	11.6	11.6	11.1	11.5	11.5	13.0	13.0	13.0	13.0	0.0
Treasurer	4.0	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0
Finance	0.0	0.0	0.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0
Physical Plant	8.0	8.0	8.0	8.0	10.0	9.0	10.0	10.0	10.0	10.0	0.0
TOTAL FTE	462.5	448.5	459.8	448.6	457.8	464.5	487.1	464.5	476.4	489.3	12.9

FY20 FULL TIME EQUIVALENT BY SERVICE AREA



FY20 FULL TIME EQUIVALENT TREND



TAX INCREMENT FINANCING (TIF) IN JOHNSON COUNTY

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

An Urban Renewal Area must have a designated purpose:

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

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

Johnson County could potentially lose \$3,661,979 in tax revenues during FY20 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 7 years an average of 3.2%.

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 \$21,382,000 of qualified bonding opportunities in FY20 and other existing debt issuances, the TIF areas within Johnson County will contribute approximately \$1,938,479 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 4.4% or \$16.42 per \$100,000 of taxable valuation.

Total TIF increment increased 13.3% or \$100,936,725 from \$756,987,339 in FY19 to \$857,924,064 in FY20. Even with the increase, the TIF increment is below the FY15-FY18 time period and now close to the FY14 increment level.

FY20 Property Tax Dollars Diverted by City TIF Projects In Johnson County, Iowa

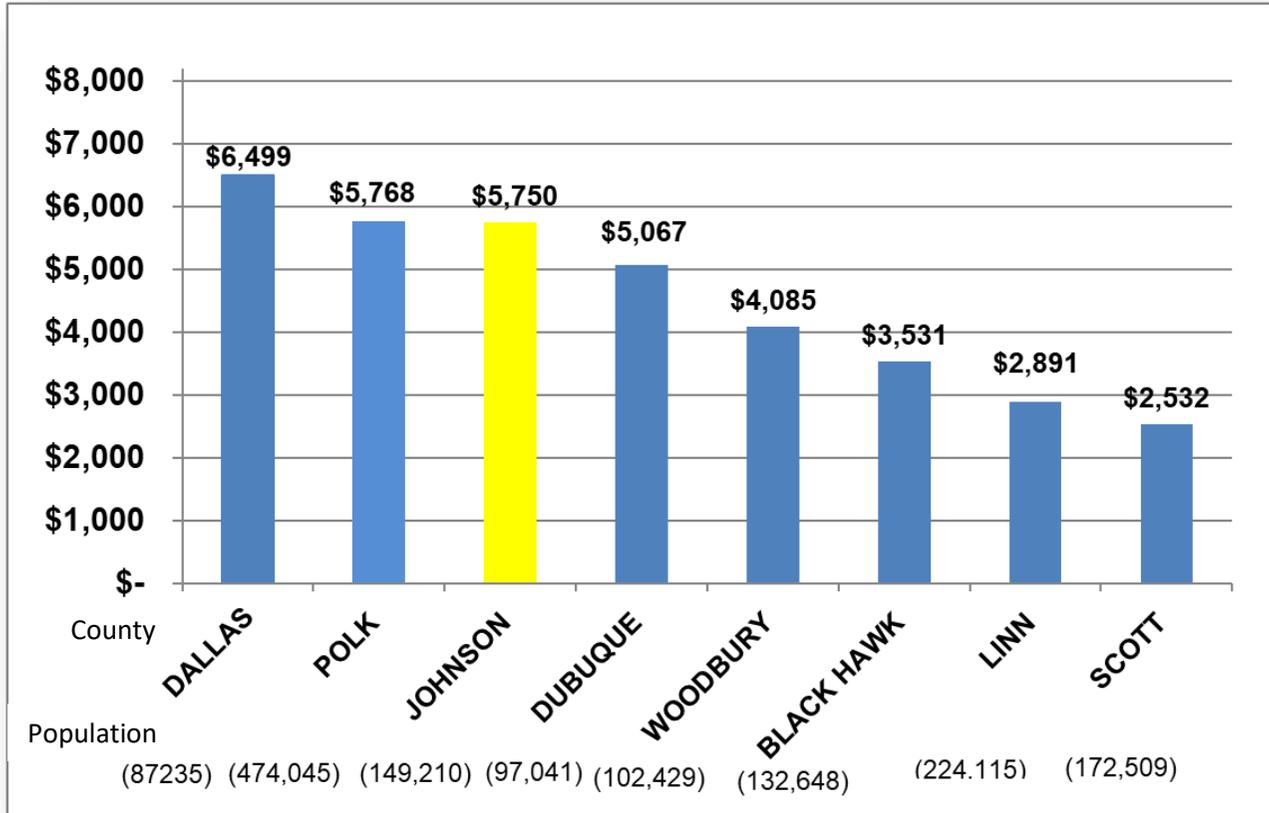
Receiving City	TIF Dollars Diverted
Coralville	11,865,601
North Liberty	4,863,402
Iowa City	3,479,827
Tiffin	1,173,699
Solon	791,086
University Heights	570,375
Shueyville	475,975
Lone Tree	411,583
Swisher	55,706
Oxford	118,825
All Cities	23,806,079

Authorities Losing Tax Revenue	TIF Dollars Diverted
All Schools	9,540,993
All Cities	9,463,020
Johnson County	3,661,979
Area School	813,195
County & City Assessors	256,938
Ag Extension	60,379
2 Townships (cemetery)	7,102
State of Iowa	2,473
All jurisdictions	23,806,079

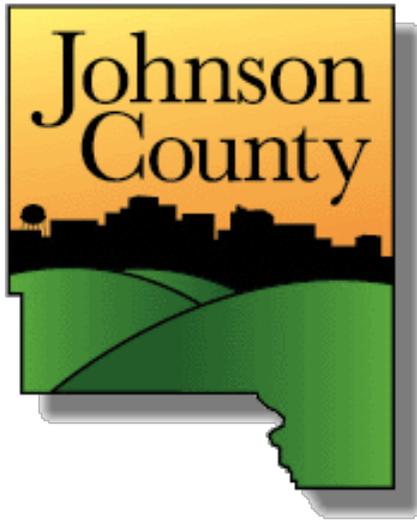
**Tax Increment of Other Iowa Counties
Top 8 Iowa Counties by Total Taxable TIF Value**

Tax Increment Taxable Valuation			
County	Rural	Urban	Total
POLK	22,635,059	2,711,759,503	2,734,394,562
JOHNSON	0	857,924,064	857,924,064
DALLAS	38,040	566,858,636	566,896,676
LINN	1,093,381	646,907,724	648,001,105
DUBUQUE	1,047,149	490,694,430	491,741,579
SCOTT	0	436,750,524	436,750,524
BLACK HAWK	0	468,372,682	468,372,682
WOODBURY	34,846,983	383,624,546	418,471,529

Tax Increment Taxable Value Per Capita Top 8 counties in Iowa using 2017 Census (estimated)



BUDGET SUMMARY



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REVENUE SUMMARY

Revenues (excluding operating transfers in, debt proceeds, and fixed asset sales) for FY20 are \$92,860,691, an increase of \$4,952,228 or 5.6% compared to FY19 originally budgeted revenues. The following revenue sources (listed on [page 262](#) of the glossary) make up the revenues for the county.

Property taxes are the largest source of revenue for Johnson County. In FY20, Net Current Property Taxes of \$60,414,761 will be 65.1% of total county revenues. Net current property taxes increased by \$2,154,031 or 3.7% from FY19. Net current property tax revenue has increased an average of 4.8% over the last 6 years.

The countywide levy rate decreased by \$0.04316 making the total FY20 countywide levy rate \$6.49278 per thousand dollars of taxable value. Rural residents will pay \$10.17504 per thousand dollars of taxable value including the additional rural levy rate of \$3.68226 per thousand dollars of taxable value. Residential property taxpayers in Iowa City will pay about \$6.02 or 1.6% more than in FY19 per \$100,000 of assessed property value. Ag land taxpayers in unincorporated (rural) areas will pay about \$15.64 or 2.7% more than in FY19 per \$100,000 of assessed property value. Commercial taxpayers in Iowa City will pay about \$3.88 or 0.7% less than in FY19. Multiresidential taxpayers in Iowa City will pay about \$27.75 or 5.7% less than in FY19 per \$100,000 of assessed property value.

The residential property rollback rate is 56.9180% in FY20, up from 55.6209% in FY19, meaning that homeowners were taxed on slightly higher (~2.3%) portion of their assessed property value in FY20 compared to FY19. With the rollback rate, even if the assessed value of property goes down, the taxable value can go up if the rollback rate goes up.

The factors that increased property taxes in FY20 are the increased rollback rate (set by the state legislature) and the increase of tax asking (due to more expenses in FY20).

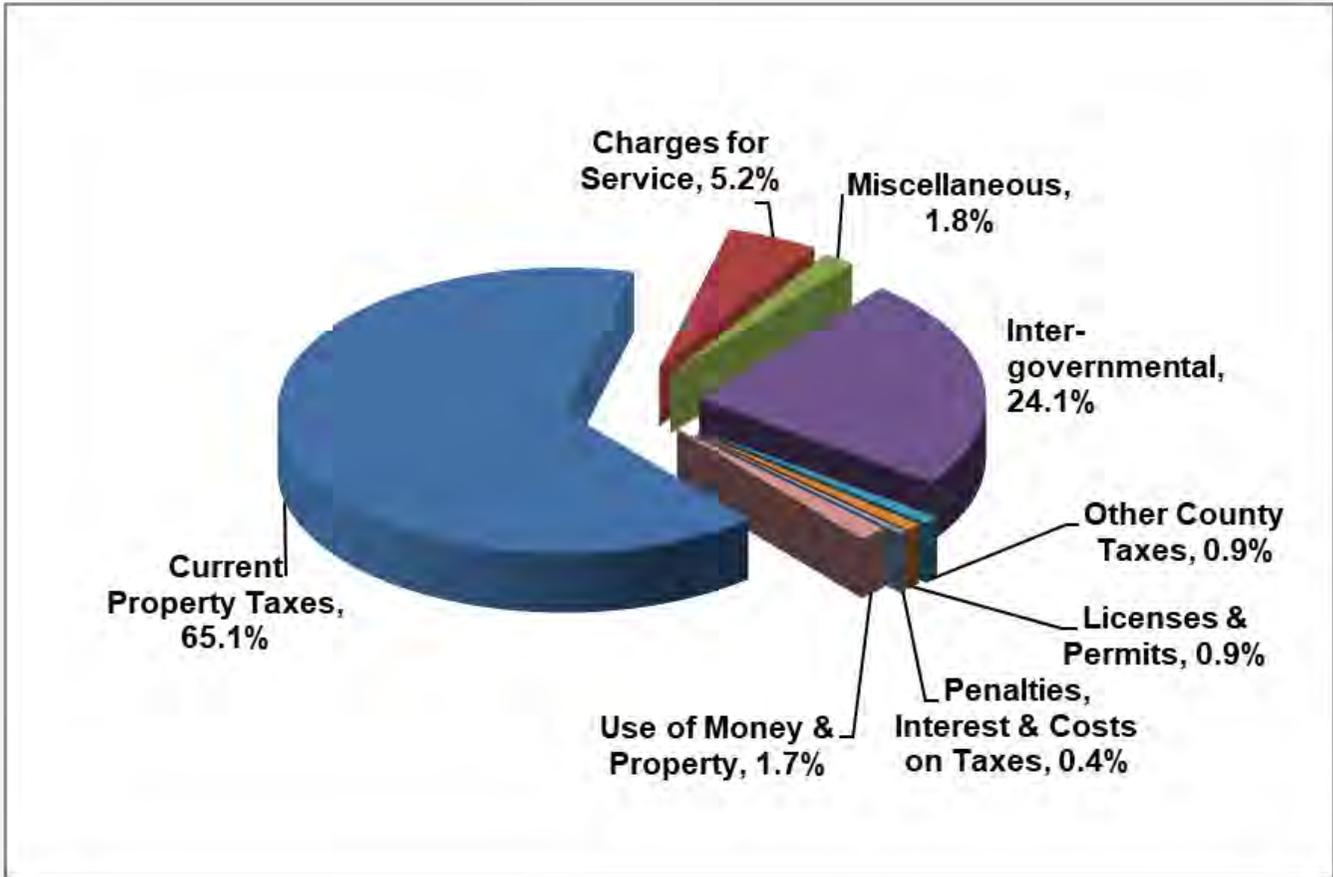
Intergovernmental revenue is the second highest portion of total revenues at \$22,378,536 or 24.1% of the total, an increase of \$1,737,936 or 8.4% compared to the FY19 original budget. Of the Intergovernmental revenue, the largest amount is the \$5.8 million in road use taxes for the Secondary Roads fund. In addition, the county expects to receive a third year of the watershed management grant with reimbursements of \$1,500,000 and expects to receive \$2,500,000 from East Central Region MH/DS (ECR) as a contribution for the BHUCC operations. The county is budgeted to receive \$1,413,623 in state and federal grants in FY20, a drop of \$229,941 from the FY19 original budget. Intergovernmental revenue will fluctuate each year based on the amount of state and federal grants received. Road use taxes will stay about the same.

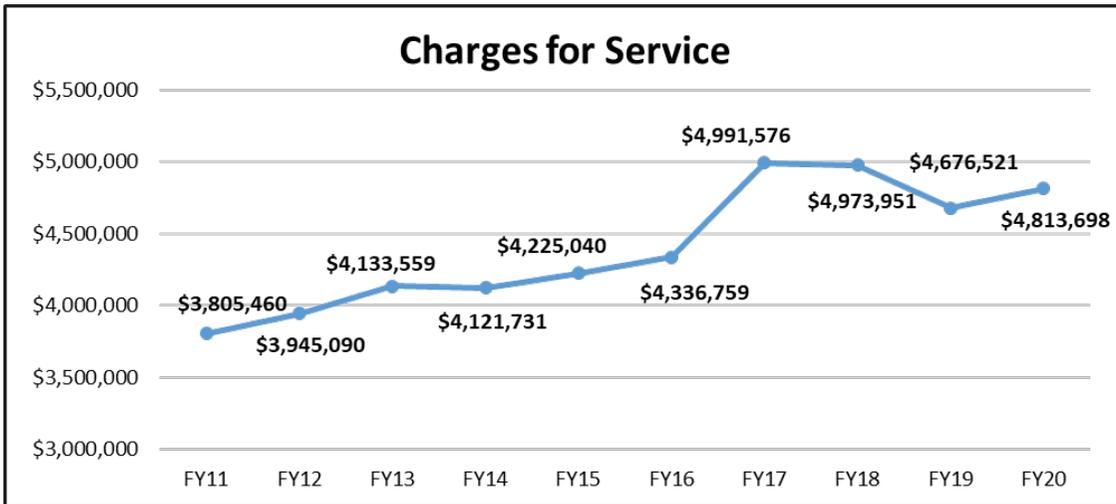
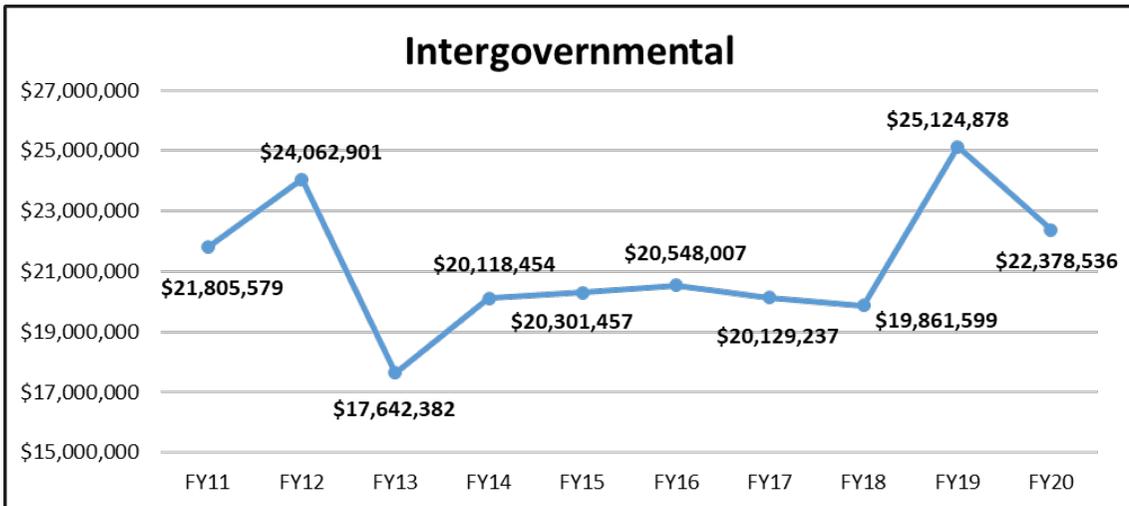
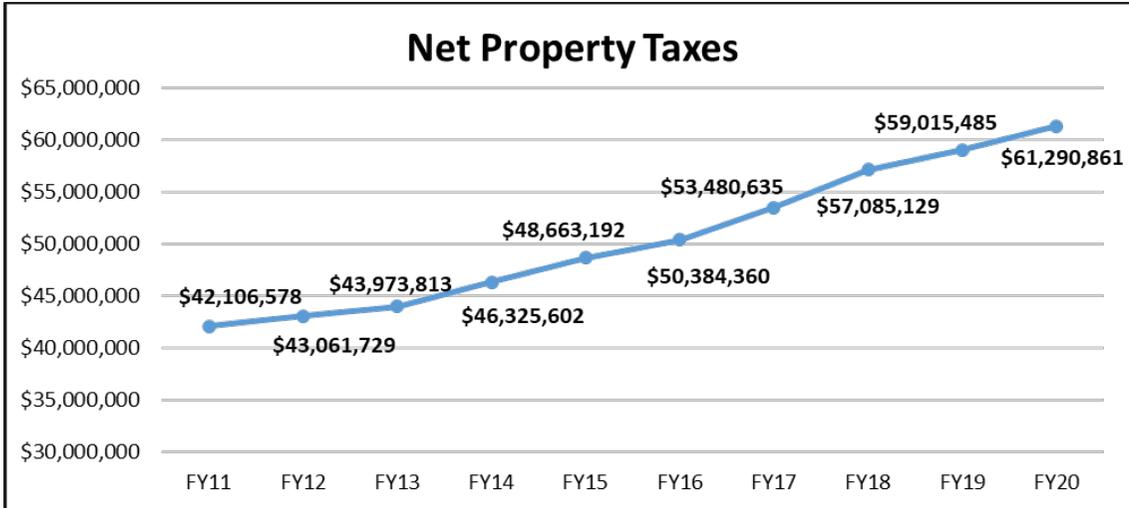
The remaining 10.8% or \$10,067,394 of total budgeted revenues is made up of several other sources that include: **Charges for Service** \$4,813,698 (5.2%); **Miscellaneous Revenues** \$1,665,384 (1.8%); **Other County Taxes** \$876,100 (mobile home taxes and utility excise taxes); **Licenses and Permit Fees** \$842,999; **Penalties, Interest & Costs on**

Taxes \$329,000 (interest charged on delinquent taxes); and the **Use of Money and Property** \$1,540,213 (depository interest earned).

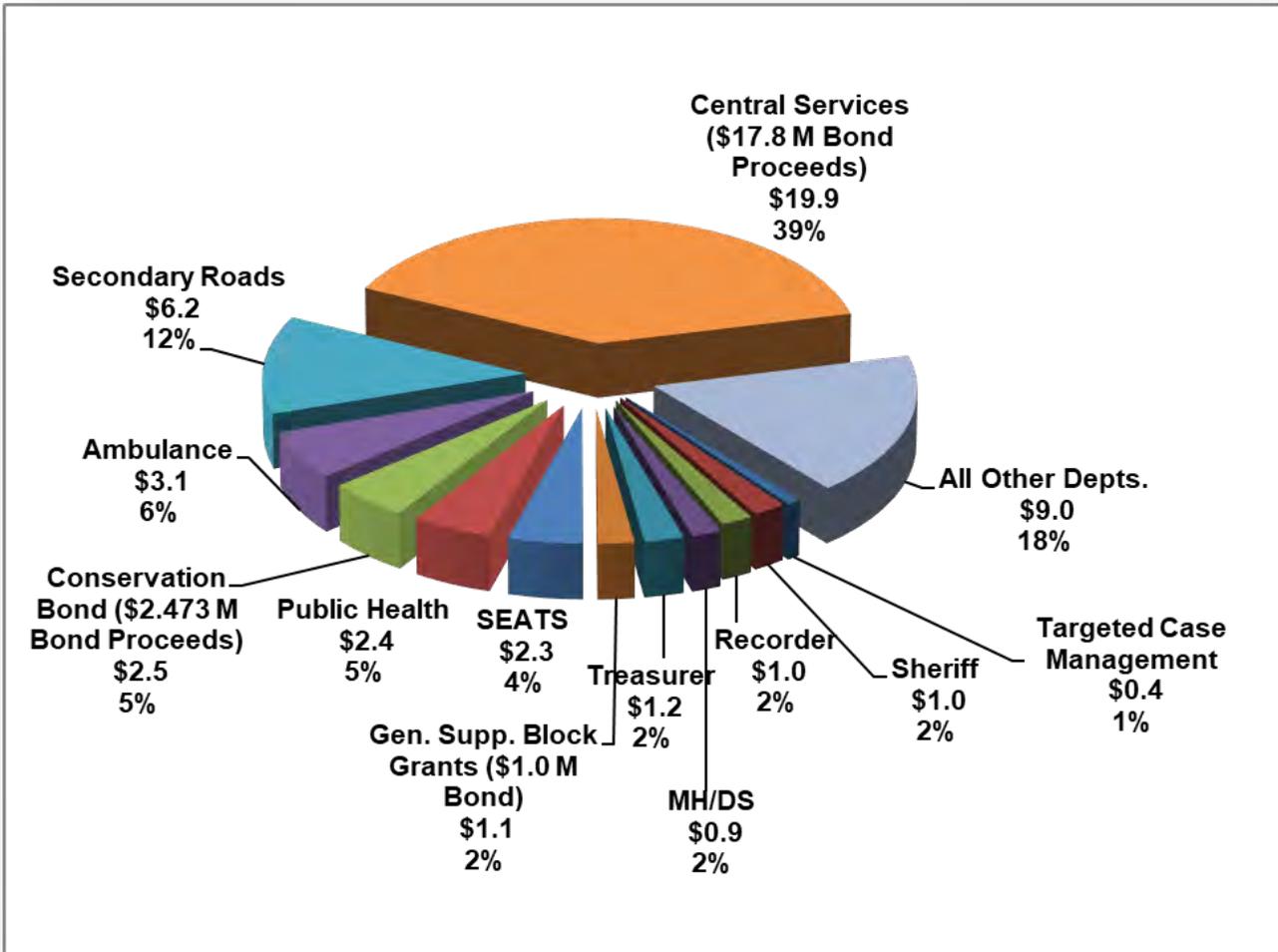
Other Financing Sources are inflows of current financial resources that are not reported as revenues by the county. The total is \$38,845,135. Long Term Debt Proceeds is the largest portion of Other Financing Sources. At \$21,382,000 or 55.0% of the total Other Financing Sources, it has an increase of \$1,650,000 or 8.4% compared to the FY19 budgeted debt proceeds. Long Term Debt Proceeds will change each year based on the amount of bonding done. It will net to zero because the amount borrowed is equal to the amount of bondable expenses. Operating Transfers In (transfers of monies between county funds) is the second largest portion of Other Financing Sources. At \$17,254,135 or 44.4% of the total Other Financing Sources, it is an increase of \$1,930,424 or 12.4% compared to the original FY19 budgeted amount. Proceeds of Fixed Asset Sales are the remaining component of Other Financing Sources. They comprise 0.5% of the total budgeted Other Financing Sources in the FY20 budget. Proceeds of Fixed Asset Sales are budgeted at \$209,500 in FY20, the same amount was budgeted in FY19.

Revenues & Other Financing Sources by Type





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



Department Revenues

REVENUES	FY17	FY18		FY19				FY20		
			%	CERTIFIED	%	\$	RE-ESTIMATE	TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE		BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC FUND										
01 Ambulance	3,000,832	2,952,025	99%	2,982,579	1%	30,554	2,982,579	3,051,842	69,263	2%
02 Attorney	351,035	442,392	107%	381,577	-14%	-60,815	381,577	513,405	131,828	35%
03 Auditor/Accounting	12,075	11,331	125%	47,370	318%	36,039	47,370	62,950	15,580	33%
04 Public Health	2,361,846	2,612,617	99%	2,326,745	-11%	-285,872	2,438,074	2,418,569	-19,505	-1%
05 Board of Supervisors	1,484	795	353%	500	-37%	-295	500	620	120	24%
06 Human Resources	3,000	3,000	100%	3,000	0%	0	3,000	3,000	0	0%
07 Information Services	54,942	48,305	56%	45,200	-6%	-3,105	100,000	45,200	-54,800	-55%
08 Sheriff	976,553	1,049,319	99%	1,002,879	-4%	-46,440	1,007,379	1,002,879	-4,500	0%
10 Medical Examiner	276,736	267,405	110%	257,800	-4%	-9,605	220,000	262,950	42,950	20%
11 Recorder	1,051,034	963,524	96%	1,027,000	7%	63,476	1,027,000	955,550	-71,450	-7%
12 SEATS/Fleet	2,258,632	2,370,387	111%	2,242,802	-5%	-127,585	2,242,802	2,269,442	26,640	1%
14 Treasurer	1,326,924	1,364,456	118%	1,199,195	-12%	-165,261	1,199,195	1,210,270	11,075	1%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	99,398	96,087	89%	107,700	12%	11,613	100,000	108,900	8,900	9%
18 Central Services	14,127,402	16,190,126	102%	18,423,181	14%	2,233,055	16,878,647	20,015,166	3,136,519	19%
19 Planning, Development, & Sustainability	332,302	368,286	98%	345,560	-6%	-22,726	345,560	345,560	0	0%
20 Block Grants	10,000	2,500	0%	0	-100%	-2,500	2,500	10,000	7,500	300%
24 Conservation	137,320	106,030	77%	173,003	63%	66,973	150,000	173,003	23,003	15%
25 County Historic Poor Farm	27,220	38,725	64%	22,000	-43%	-16,725	22,000	22,000	0	0%
26 BHUCC	0	0	0%	830,160	0%	830,160	65,000	50,000	-15,000	-23%
41 Institutional Accounts	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	2,301,992	1,209,971	53%	788,250	-35%	-421,721	419,950	420,650	700	0%
45 Social Services	303,474	303,894	96%	310,290	2%	6,396	310,290	283,940	-26,350	-8%
50 Veterans Affairs	16,225	18,550	186%	16,500	-11%	-2,050	22,900	16,500	-6,400	-28%
54 Juvenile Crime Prevention	15,119	25,857	95%	15,000	-42%	-10,857	24,913	15,000	-9,913	-40%
98 Revenue/Expense Adjustment	0	0	0%	1,000,000	0%	1,000,000	1,000,000	1,000,000	0	0%
TOTAL	29,045,545	30,445,582		33,548,291		3,102,709	30,991,236	34,257,396	3,266,160	
GENERAL SUPPLEMENTAL FUND										
21 Block Grants	1,625,725	1,515,708	100%	1,291,922	-15%	-223,786	844,213	1,115,365	271,152	32%
22 Insurance	77,127	142,801	101%	85,000	-40%	-57,801	65,000	105,000	40,000	62%
27 Juvenile Justice	0	200	100%	2,500	0%	2,300	2,500	2,500	0	0%
28 Court Services/Attorney	5,938	6,662	148%	4,500	-32%	-2,162	4,500	4,500	0	0%
33 Auditor/Elections	54,907	108,104	84%	1,575	-99%	-106,529	52,710	131,575	78,865	150%
47 Court Services/Sheriff	0	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	0%	35,000	0%	35,000	35,000	35,000	0	0%
TOTAL	1,763,697	1,773,475		1,420,497		-352,978	1,003,923	1,393,940	390,017	
46 MH-DS FUND	997,436	856,061	100%	1,087,365	27%	231,304	863,329	902,124	38,795	4%
RURAL BASIC FUND										
23 Block Grants	68,232	79,189	100%	45,879	-42%	-33,310	44,420	44,555	135	0%
98 Revenue/Expense Adjustment	0	0	0%	10,000	0%	10,000	10,000	10,000	0	0%
TOTAL	68,232	79,189		55,879		-23,310	54,420	54,555	135	

Department Revenues (continued)

REVENUES	FY17	FY18		FY19				FY20		
				%	CERTIFIED	%	\$	RE-ESTIMATE	TENTATIVE	\$
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE		BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	6,262,974	6,698,588	100%	6,189,946	-8%	-508,642	6,601,946	6,189,946	-412,000	-6%
TOTAL	6,262,974	6,698,588		6,189,946		-508,642	6,601,946	6,189,946	-412,000	
SPECIAL REVENUE FUNDS										
32 REAP	52,926	42,165	83%	38,271	-9%	-3,894	35,766	31,976	-3,790	-11%
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	10,568	557	0%	200,000	35807%	199,443	200,000	200,000	0	0%
69 Prosecutor Forfeiture	5,948	996	24%	3,200	221%	2,204	3,200	3,200	0	0%
82 Conservation Trust	274,316	750,883	19%	108,953	-85%	-641,930	4,806,408	1,267,591	-3,538,817	-74%
87 Recorder's Records Management	30,558	29,006	93%	105,350	263%	76,344	105,350	30,350	-75,000	-71%
TOTAL	374,316	823,607		455,774		-367,833	5,150,724	1,533,117	-3,617,607	
CAPITAL PROJECTS FUNDS										
38 Rural Capital Projects	0	0	0%	0	0%	0	0	0	0	0%
40 Technology	38,997	38,755	85%	43,000	11%	4,245	43,000	43,000	0	0%
44 Capital Expenditures	5,736	17,465	113%	5,500	-69%	-11,965	30,000	15,500	-14,500	-48%
81 Energy Reinvestment Fund	130,494	300,389	100%	88,000	-71%	-212,389	88,000	0	-88,000	-100%
83 Conservation Bond	1,694,751	3,604,457	103%	2,862,500	-21%	-741,957	4,189,372	2,473,000	-1,716,372	-41%
85 Capital Projects	31,526	247,819	25%	1,508,000	509%	1,260,181	2,278,000	4,016,000	1,738,000	76%
TOTAL	1,901,504	4,208,885		4,507,000		298,115	6,628,372	6,547,500	-80,872	
65 DEBT SERVICE FUND	462,902	523,162	100%	508,416	-3%	-14,746	504,203	508,089	3,886	1%
FUND TOTALS										
GENERAL BASIC	29,045,545	30,445,582		33,548,291	10%	3,102,709	30,991,236	34,257,396	3,266,160	11%
GEN SUPPLEMENTAL	1,763,697	1,773,475		1,420,497	-20%	-352,978	1,003,923	1,393,940	390,017	39%
MH-DS	997,436	856,061		1,087,365	27%	231,304	863,329	902,124	38,795	4%
RURAL BASIC	68,232	79,189		55,879	-29%	-23,310	54,420	54,555	135	0%
SECONDARY ROADS	6,262,974	6,698,588		6,189,946	-8%	-508,642	6,601,946	6,189,946	-412,000	-6%
SPECIAL REVENUE	374,316	823,607		455,774	-45%	-367,833	5,150,724	1,533,117	-3,617,607	-70%
CAPITAL PROJECTS	1,901,504	4,208,885		4,507,000	7%	298,115	6,628,372	6,547,500	-80,872	-1%
DEBT SERVICE	462,902	523,162		508,416	-3%	-14,746	504,203	508,089	3,886	1%
TOTAL	40,876,606	45,408,549		47,773,168		2,364,619	51,798,153	51,386,667	-411,486	

PROPERTY TAX LEVY RATES

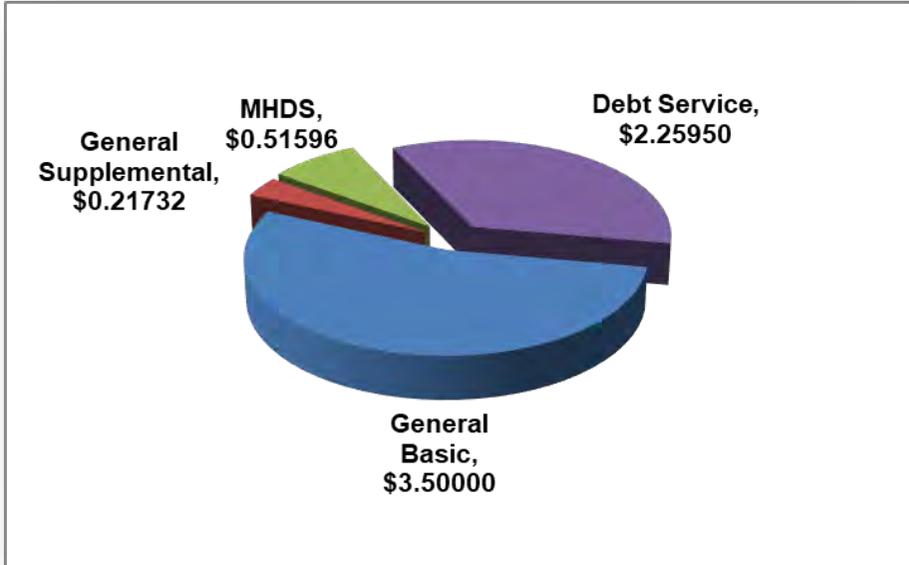
	FY19 TAX LEVY*	FY20 TAX LEVY*	\$ CHANGE
GENERAL BASIC	\$ 3.50000	\$ 3.50000	\$0.000
GENERAL SUPPLEMENTAL	\$ 0.21176	\$ 0.21732	\$0.006
MH-DD	\$ 0.58222	\$ 0.51596	-\$0.066
DEBT SERVICE	\$ 2.24196	\$ 2.25950	\$0.018
TOTAL COUNTYWIDE	\$ 6.53594	\$ 6.49278	-\$0.043
RURAL BASIC	\$ 3.66661	\$ 3.68226	\$0.016
TOTAL RURAL	\$ 10.20255	\$ 10.17504	-\$0.028

TAX ASKINGS

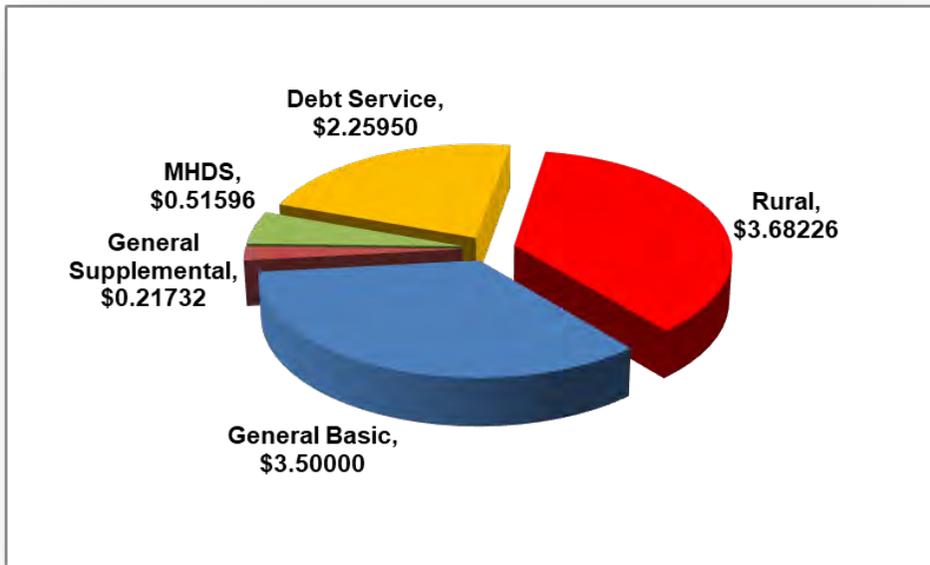
	FY19 TAX ASKINGS	FY20 TAX ASKINGS	\$ CHANGE	% CHANGE
GENERAL BASIC	\$ 28,397,174	\$ 29,511,954	\$1,114,780	3.9%
GENERAL SUPPLEMENTAL	\$ 1,718,139	\$ 1,832,461	\$114,322	6.7%
MH-DD	\$ 4,723,857	\$ 4,350,587	-\$373,270	-7.9%
DEBT SERVICE	\$ 19,887,217	\$ 20,979,037	\$1,091,820	5.5%
TOTAL COUNTYWIDE	\$ 54,726,387	\$ 56,674,039	\$1,947,652	3.6%
RURAL BASIC	\$ 6,155,073	\$ 6,390,985	\$235,912	3.8%
TOTAL RURAL	\$ 60,881,460	\$ 63,065,024	\$2,183,564	3.6%

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

**COUNTYWIDE PROPERTY TAX LEVY
COMPOSITION OF \$6.49278
(per \$1,000 of Taxable Property Valuation)**



**UNINCORPORATED PROPERTY TAX LEVY
COMPOSITION OF \$10.17504
(per \$1,000 of Taxable Property Valuation)**



EXPENDITURE SUMMARY

Expenditures (excluding transfers out) for FY19 totaled \$121,013,660 and increased by \$9,163,135 or 8.2% compared to the FY19 originally budgeted expenditures. Increased personnel costs of \$1,843,034 are due to a 2.25% annual cost of living wage increase, a 6% health insurance premium increase, 12.9 FTE of additional staff, an increase in part time staff hours, and a part time staff hourly wage increase from \$14/hour to \$15/hour. Personnel costs total \$45,481,330 and account for 58% of total expenses (not including Debt Service or Capital Projects). The following service areas (listed on [pages 260-261](#) of the glossary) make up the expenditures for the county:

Public Safety and Legal Services expenditures total \$27,335,209; an increase of \$1,478,060 and a 5.7% increase compared to FY19. This service area added 4.65 FTE, increasing expenditures by \$360,691. Other personnel expenses increased \$540,918. The Emergency Management block grant increased by \$225,419 in FY20. This service area is the largest portion of overall expenditures in the county budget, accounting for 22.6% of the FY20 budgeted expenditure total.

Physical Health and Social Services expenditures total \$12,357,128; a decrease of \$304,439 and a 2.4% decrease compared to FY19. The main reason for the decrease is that BHUCC expenses went from \$830,160 (a placeholder) last year to \$128,496 in expenses in FY20. The Public Health and SEATS had large expense increases of \$148,496 and \$217,772. Social Services and Veterans Affairs had small expense increases. The majority of the expense increase is due to personnel expenses. Physical Health and Social Services expenditures comprise 10.2% of the county's total expenditure budget in FY20.

Mental Health and Disability Services (MH/DS) expenditures total \$7,868,986; an increase of \$471,447 and a 6.4% increase compared to FY19. Targeted Case Management (TCM) department's reduction in personnel and related expenses dropped by \$735,900 but MH/DS expenditures increased by about \$1,042,550 due to increased financial support from the MH/DS-ECR towards the county's planned Access Center/BHUCC facility and operations. MH/DS comprises 6.5% of the county's total expenditure budget in FY20.

County Environment and Education expenditures total \$6,032,502; an increase of \$390,291 and a 6.9% increase compared to FY19. Planning, Development, and Sustainability (PDS and Conservation had a total of 2.0 FTE in new personnel totaling \$166,251. The majority of the expenditure increase in this area comes from those new personnel and annual personnel cost increases. County Environment and Education expenditures comprise 5.0% of the county's total expenditure budget in FY20.

Roads and Transportation expenditures total \$10,653,012; a decrease of \$799,915 and a 7.0% decrease compared to FY19. The majority of the decrease is a reduction in material testing costs scheduled in FY20. Roads and Transportation expenditures comprise 8.8% of the county's total expenditure budget in FY20.

Government Services to Residents expenditures total \$2,854,874; a decrease of \$190,615 and a 6.3% decrease compared to FY19. The decrease in expenditures is due to lower expected elections activity compared to the prior year. Government Services to Residents expenditures comprise 2.4% of the county's total expenditure budget in FY20.

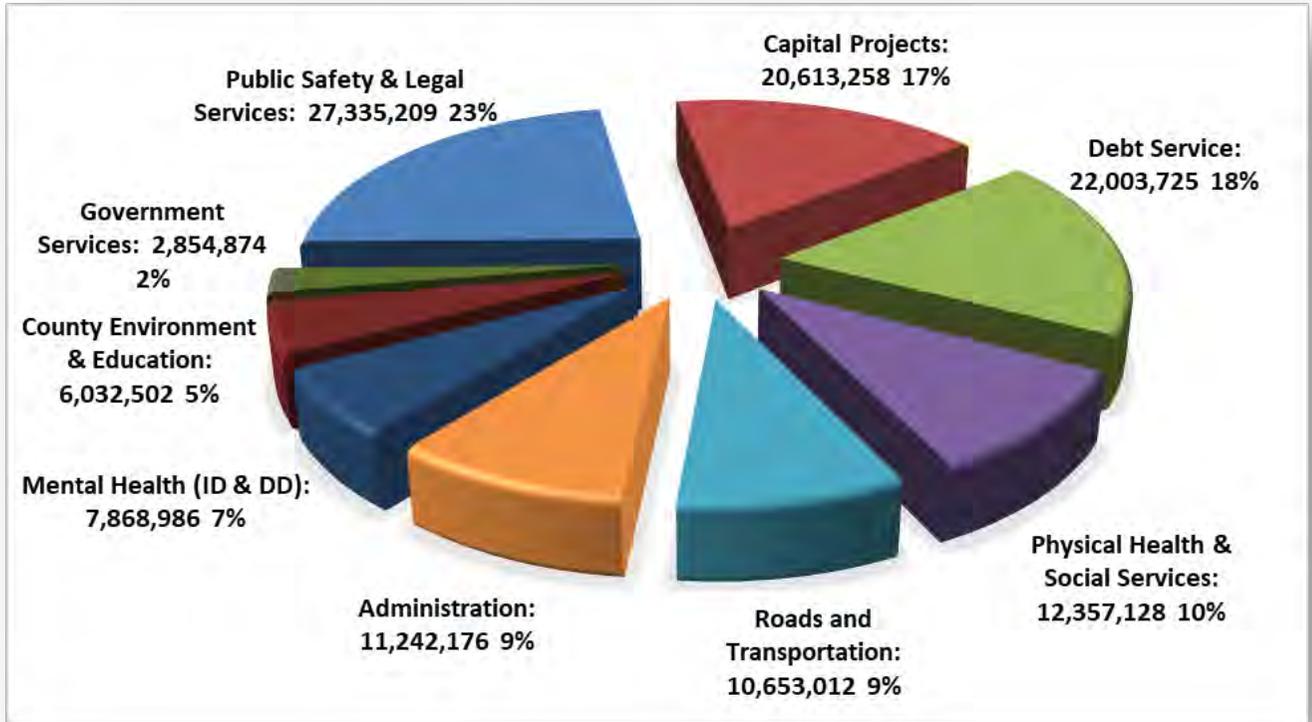
Administration expenditures total \$11,242,176; an increase of \$1,058,384 and a 10.4% increase compared to FY19. The majority of the expenditure increase is related to an intergovernmental loan being extended to a local city within the county. Administration expenditures comprise 9.3% of the county's total expenditure budget in FY19.

Nonprogram Current expenditures total \$52,790; an increase of \$46,700 and a 766% increase compared to FY19. These expenditures are budgeted solely for the County Farm facilities' management fees and utility expenditures for the year. Nonprogram Current expenditures comprise less than 0.04% of the county's total expenditure budget in FY20.

Debt Service expenditures total \$22,003,725, an increase of \$1,132,403 and a 5.4% increase compared to FY19. 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 18.2% of the county's total expenditure budget in FY19.

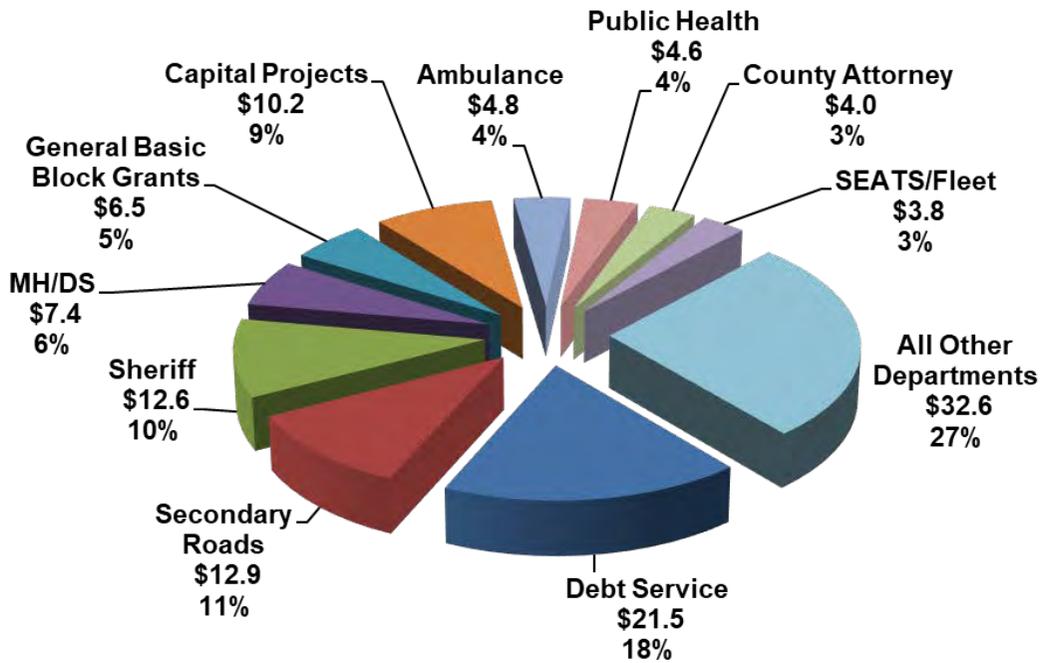
Capital Projects expenditures total \$20,613,258, an increase of \$5,880,879 or 40% compared to FY19. Budgeted increases for Technology (increase \$183,692 for additional software in FY20), decrease for Capital Expenditures (decrease \$721,885 for HHS windows and Courthouse renovations in FY19), decrease for Conservation Bond (decrease \$389,500 in land improvement costs in FY19), and increase for Capital Projects (increase \$4,700,000 for BHUCC and other projects in FY20). Increase Historical County Poor Farm by \$91,140 in FY20. Capital Projects expenditures comprise 17.0% of the county's total expenditure budget in FY20.

Expenditures by Service Area



SERVICE AREA	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budgeted	FY20 Budgeted
Public Safety and Legal Services	\$ 21,051,755	\$ 21,661,805	\$ 23,331,585	\$ 25,857,149	\$ 27,335,209
Physical Health and Social Services	\$ 8,989,749	\$ 9,483,296	\$ 10,217,611	\$ 12,661,567	\$ 12,357,128
Mental Health & Disability Services	\$ 7,682,891	\$ 7,355,898	\$ 5,755,285	\$ 7,397,539	\$ 7,868,986
County Environment and Education	\$ 3,997,454	\$ 4,829,270	\$ 4,991,514	\$ 5,642,211	\$ 6,032,502
Roads and Transportation	\$ 9,045,524	\$ 9,598,853	\$ 9,640,461	\$ 11,452,927	\$ 10,653,012
Governmental Services to Residents	\$ 2,157,151	\$ 2,432,236	\$ 2,395,908	\$ 3,045,489	\$ 2,854,874
Administration	\$ 7,678,622	\$ 7,806,882	\$ 8,286,907	\$ 10,183,792	\$ 11,242,176
Non-program	\$ 2,975	\$ 2,869	\$ 3,342	\$ 6,150	\$ 52,790
SUBTOTAL OPERATING BUDGET	\$ 60,606,121	\$ 63,171,109	\$ 64,622,613	\$ 76,246,824	\$ 78,396,677
Debt Service	\$ 14,456,495	\$ 17,063,236	\$ 18,860,457	\$ 20,871,322	\$ 22,003,725
Capital Projects	\$ 11,275,840	\$ 15,526,960	\$ 16,571,659	\$ 14,732,379	\$ 20,613,258
TOTAL COUNTY BUDGET	\$ 86,338,456	\$ 95,761,305	\$ 100,054,729	\$111,850,525	\$ 121,013,660

Expenditure Budgets by Department (in \$ millions)



Department Expenses

EXPENDITURES	FY18			FY19				FY20			
			%	CERTIFIED	%	\$		REQUESTED	TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC FUND											
01 Ambulance	3,718,367	4,177,058	95%	4,556,781	9%	379,723	4,617,771	4,804,916	4,804,916	187,145	4%
02 Attorney	2,970,231	3,141,547	92%	3,809,881	21%	668,334	3,801,689	4,036,287	4,036,287	234,598	6%
03 Auditor/Accounting	1,040,677	1,116,431	96%	1,245,619	12%	129,188	1,245,619	1,317,592	1,317,592	71,973	6%
04 Public Health	3,817,844	4,073,759	89%	4,388,561	8%	314,802	4,499,890	4,605,407	4,605,407	105,517	2%
05 Board of Supervisors	734,068	769,110	96%	1,124,691	46%	355,581	1,124,691	1,115,169	1,115,169	-9,522	-1%
06 Human Resources	375,619	505,520	98%	576,119	14%	70,599	576,119	568,137	568,137	-7,982	-1%
07 Information Services	1,261,006	1,387,318	99%	1,447,422	4%	60,104	1,447,422	1,518,454	1,518,454	71,032	5%
08 Sheriff	10,373,984	11,179,056	95%	12,102,232	8%	923,176	12,259,149	12,589,069	12,589,069	329,920	3%
10 Medical Examiner	912,013	918,512	91%	1,034,288	13%	115,776	1,034,288	1,134,153	1,134,153	99,865	10%
11 Recorder	688,929	720,776	97%	773,999	7%	53,223	773,999	806,800	806,800	32,801	4%
12 SEATS/Fleet	2,890,896	3,203,726	97%	3,554,644	11%	350,918	3,554,644	3,772,416	3,772,416	217,772	6%
14 Treasurer	1,134,448	1,229,188	91%	1,426,356	16%	197,168	1,426,356	1,493,697	1,493,697	67,341	5%
15 Finance	308,069	321,913	97%	341,332	6%	19,419	341,332	354,148	354,148	12,816	4%
17 Physical Plant	1,300,493	1,298,756	78%	1,710,705	32%	411,949	1,710,705	1,724,600	1,724,600	13,895	1%
18 Central Services	530,170	560,740	83%	1,938,175	246%	1,377,435	1,213,977	2,235,855	2,235,855	1,021,878	84%
19 Planning, Development, & Sustainability	968,295	948,510	91%	1,091,805	15%	143,295	1,090,236	1,155,199	1,155,199	64,963	6%
20 Block Grants	5,890,684	5,954,478	98%	6,355,217	7%	400,739	6,380,217	6,518,298	6,518,298	138,081	2%
24 Conservation	1,995,888	2,160,983	97%	2,521,920	17%	360,937	2,521,920	2,741,600	2,741,600	219,680	9%
25 County Historic Poor Farm	114,400	218,009	56%	396,150	82%	178,141	763,990	487,290	487,290	-276,700	-36%
26 BHUCC	0	49	0%	25,000	50920%	24,951	130,560	128,496	128,496	-2,064	-2%
41 Institutional Accounts	55,638	35,454	22%	135,300	282%	99,846	110,300	136,100	136,100	25,800	23%
42 Targeted Case Management	1,940,495	1,111,856	47%	788,250	-29%	-323,606	419,950	420,650	420,650	700	0%
45 Social Services	1,257,040	1,365,095	84%	1,798,594	32%	433,499	1,778,594	1,844,652	1,844,652	66,058	4%
50 Veterans Affairs	142,345	159,065	73%	201,637	27%	42,572	201,637	207,483	207,483	5,846	3%
54 Juvenile Crime Prevention	278,787	333,694	91%	357,500	7%	23,806	357,500	357,500	357,500	0	0%
TOTAL	44,700,386	46,890,603		53,702,178		6,811,575	53,382,555	56,073,968	56,073,968	2,691,413	
GENERAL SUPPLEMENTAL FUND											
21 Gen Suppl Blck Grnts	461,932	468,933	100%	469,022	0%	89	469,022	468,740	468,740	-282	0%
22 Insurance	952,175	951,706	68%	1,250,000	31%	298,294	1,250,000	1,130,000	1,130,000	-120,000	-10%
27 Juvenile Justice	559,489	578,912	83%	698,665	21%	119,753	798,665	784,215	784,215	-14,450	-2%
28 Court Services/Attorney	99,817	159,032	60%	223,850	41%	64,818	249,297	223,850	223,850	-25,447	-10%
33 Auditor/Elections	934,124	777,132	87%	986,477	27%	209,345	1,094,237	948,804	948,804	-145,433	-13%
47 Court Services/Sheriff	5,425	27,505	62%	44,200	61%	16,695	44,200	44,200	44,200	0	0%
TOTAL	3,012,962	2,963,220		3,672,214		708,994	3,905,421	3,599,809	3,599,809	-305,612	
46 MH-DS FUND	5,415,403	4,643,430	75%	6,609,289	42%	1,965,859	5,276,897	7,448,336	7,448,336	2,171,439	41%
RURAL BASIC FUND											
23 Block Grants	969,836	1,127,035	97%	1,222,638	8%	95,603	1,217,504	1,295,792	1,295,792	78,288	6%
TOTAL	969,836	1,127,035		1,222,638		95,603	1,217,504	1,295,792	1,295,792	78,288	

Department Expenses (continued)

EXPENDITURES	FY17	FY18		FY19				FY20		\$	%
			%	CERTIFIED	%	\$	RE-ESTIMATE	REQUESTED	TENTATIVE		
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
49 SECONDARY ROADS FUND	12,706,216	13,379,396	93%	12,777,927	-4%	-601,469	14,276,427	12,911,012	12,911,012	-1,365,415	-10%
SPECIAL REVENUE FUNDS											
32 REAP	69,495	13,434	6%	151,000	1024%	137,566	178,000	45,000	45,000	-133,000	-75%
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	31,168	18,173	9%	200,000	1001%	181,827	200,000	200,000	200,000	0	0%
69 Prosecutor Forfeiture	4,290	4,082	54%	7,500	84%	3,418	7,500	7,500	7,500	0	0%
82 Conservation Trust	945,909	2,098,748	38%	258,878	-88%	-1,839,870	4,983,464	1,469,360	1,469,360	-3,514,104	-71%
87 Recorder's Records Management	4,233	17,125	24%	239,100	1296%	221,975	239,100	21,500	21,500	-217,600	-91%
TOTAL	1,055,095	2,151,562		856,478		-1,295,084	5,608,064	1,743,360	1,743,360	-3,864,704	
CAPITAL PROJECTS FUNDS											
40 Technology	1,065,507	2,038,705	86%	1,197,586	-41%	-841,119	1,351,586	1,388,868	1,388,868	37,282	3%
44 Capital Expenditures	1,460,873	1,075,914	86%	2,852,438	165%	1,776,524	2,650,938	2,130,553	2,130,553	-520,385	-20%
81 Energy Reinvestment Fund	36,343	165,424	54%	195,000	18%	29,576	195,000	214,000	214,000	19,000	10%
83 Conservation Bond	754,909	2,680,460	55%	2,862,477	7%	182,017	6,141,483	2,472,977	2,472,977	-3,668,506	-60%
85 Capital Projects	7,975,030	5,045,372	41%	5,500,000	9%	454,628	12,116,610	10,200,000	10,200,000	-1,916,610	-16%
TOTAL	11,292,662	11,005,875		12,607,501		1,601,626	22,455,617	16,406,398	16,406,398	-6,049,219	
65 DEBT SERVICE FUND	16,601,304	18,391,524	100%	20,402,300	11%	2,010,776	20,402,300	21,534,985	21,534,985	1,132,685	6%
FUND TOTALS											
GENERAL BASIC	44,700,386	46,890,603		53,702,178	15%	6,811,575	53,382,555	56,073,968	56,073,968	2,691,413	5%
GENERAL SUPPLEMENTAL	3,012,962	2,963,220		3,672,214	24%	708,994	3,905,421	3,599,809	3,599,809	-305,612	-8%
MH-DS	5,415,403	4,643,430		6,609,289	42%	1,965,859	5,276,897	7,448,336	7,448,336	2,171,439	41%
RURAL BASIC	969,836	1,127,035		1,222,638	8%	95,603	1,217,504	1,295,792	1,295,792	78,288	6%
SECONDARY ROADS	12,706,216	13,379,396		12,777,927	-4%	-601,469	14,276,427	12,911,012	12,911,012	-1,365,415	-10%
SPECIAL REVENUE	1,055,095	2,151,562		856,478	-60%	-1,295,084	5,608,064	1,743,360	1,743,360	-3,864,704	-69%
CAPITAL PROJECTS	11,292,662	11,005,875		12,607,501	15%	1,601,626	22,455,617	16,406,398	16,406,398	-6,049,219	-27%
DEBT SERVICE	16,601,304	18,391,524		20,402,300	11%	2,010,776	20,402,300	21,534,985	21,534,985	1,132,685	6%
TOTAL	95,753,864	100,552,645		111,850,525	11%	11,297,880	126,524,785	121,013,660	121,013,660	-5,511,125	-4%

SUMMARY MATRIX OF FY2020 BUDGET APPROPRIATIONS

Appropriations By Fund and Department/Office	Public Safety	Physical Health	County			Government		Debt	Capital	TOTAL
	& Legal Services	& Social Services	Mental Health MH/DS	Environment & Education	Roads & Transportation	Services to Residents	Administration			
General Fund:										
Ambulance	\$ 4,804,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,804,916
County Attorney	3,096,347	-	-	-	-	-	939,940	-	-	4,036,287
County Auditor	-	-	-	-	-	-	1,317,592	-	-	1,317,592
Public Health	-	4,605,407	-	-	-	-	-	-	-	4,605,407
Board of Supervisors	-	78,746	-	-	-	-	1,036,423	-	-	1,115,169
Human Resources	-	-	-	-	-	-	568,137	-	-	568,137
Information Technology	-	-	-	-	-	-	1,518,454	-	-	1,518,454
County Sheriff	12,589,069	-	-	-	-	-	-	-	-	12,589,069
Medical Examiner	1,134,153	-	-	-	-	-	-	-	-	1,134,153
County Recorder	-	-	-	-	-	806,800	-	-	-	806,800
SEATS/Fleet	-	3,772,416	-	-	-	-	-	-	-	3,772,416
County Treasurer	-	-	-	-	-	1,070,170	423,527	-	-	1,493,697
Finance	-	-	-	-	-	-	354,148	-	-	354,148
Physical Plant	-	-	-	-	-	-	1,724,600	-	-	1,724,600
Central Services	-	800	-	2,200	-	7,600	2,225,255	-	-	2,235,855
Planning, Development, Sustainability	-	-	-	1,155,199	-	-	-	-	-	1,155,199
General Basic Block Grants	3,986,639	1,583,028	-	948,631	-	-	-	-	-	6,518,298
General Supplemental Block Grants	-	-	-	-	-	-	-	468,740	-	468,740
Insurance	-	-	-	-	-	-	1,130,000	-	-	1,130,000
Conservation	-	-	-	2,741,600	-	-	-	-	-	2,741,600
Historic County Poor Farm	-	-	-	-	-	-	-	-	487,290	487,290
Behavior Health Urgent Care Center	-	128,496	-	-	-	-	-	-	-	128,496
Juvenile Justice	784,215	-	-	-	-	-	-	-	-	784,215
Court Services - County Attorney	219,750	-	-	-	-	-	4,100	-	-	223,850
Emergency Medical Services	-	-	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	948,804	-	-	-	948,804
Institutional Accounts	-	136,100	-	-	-	-	-	-	-	136,100
Targeted Case Management	-	-	420,650	-	-	-	-	-	-	420,650
Social Services	-	1,844,652	-	-	-	-	-	-	-	1,844,652
Court Services - County Sheriff	44,200	-	-	-	-	-	-	-	-	44,200
Veterans Affairs	-	207,483	-	-	-	-	-	-	-	207,483
Juvenile Crime Prevention	357,500	-	-	-	-	-	-	-	-	357,500
General Fund TOTAL	27,016,789	12,357,128	420,650	4,847,630	-	2,833,374	11,242,176	468,740	487,290	59,673,777
Special Revenues Funds:										
Rural Services Fund										
Rural Basic Block Grants	110,920	-	-	1,184,872	-	-	-	-	-	1,295,792
MH/DS Fund										
Mental Health/Disability Services	-	-	7,448,336	-	-	-	-	-	-	7,448,336
Secondary Roads Fund										
Secondary Roads	-	-	-	-	10,653,012	-	-	-	2,258,000	12,911,012
Debt Service Fund:										
Debt Service	-	-	-	-	-	-	-	21,534,985	-	21,534,985
Capital Projects Funds:										
Technology Fund	-	-	-	-	-	-	-	-	1,388,868	1,388,868
Capital Expenditures Fund	-	-	-	-	-	-	-	-	2,130,553	2,130,553
Energy Reinvestment Fund	-	-	-	-	-	-	-	-	214,000	214,000
Conservation Bond Fund	-	-	-	-	-	-	-	-	2,472,977	2,472,977
Capital Projects Fund	-	-	-	-	-	-	-	-	10,200,000	10,200,000
Capital Projects Funds TOTAL	-	-	-	-	-	-	-	-	16,406,398	16,406,398
Permanent Fund:										
Cedar River Crossing Wetland Mitigation Bank Fund	-	-	-	-	-	-	-	-	-	-
Other Non-Major Funds:										
Law Enforcement Proceeds Fund	200,000	-	-	-	-	-	-	-	-	200,000
Prosecutor Forfeiture Fund	7,500	-	-	-	-	-	-	-	-	7,500
Special Resource Enhancement Fund	-	-	-	-	-	-	-	-	45,000	45,000
Recorder's Records Management Fund	-	-	-	-	-	21,500	-	-	-	21,500
Conservation Trust Fund	-	-	-	-	-	-	-	-	1,469,360	1,469,360
Other Non-Major Funds TOTAL	207,500	-	-	-	-	21,500	-	-	1,514,360	1,743,360
TOTAL APPROPRIATIONS	\$ 27,335,209	\$ 12,357,128	\$ 7,868,986	\$ 6,032,502	\$ 10,653,012	\$ 2,854,874	\$ 11,242,176	\$ 22,003,725	\$ 20,666,048	\$ 121,013,660
Appropriations Percent	23%	10%	7%	5%	9%	2%	9%	18%	17%	100%

STATEMENT OF ALL FUNDS FORECAST

	FY19	FY20	FY21	FY22	FY23	FY24
	Amended	Budgeted	Projected	Projected	Projected	Projected
Revenues						
Property and other County tax	59,015,485	61,290,861	64,232,822	67,315,998	70,547,166	73,933,430
Interest and penalty on property tax	329,000	329,000	329,000	329,000	329,000	329,000
Intergovernmental	25,124,878	22,378,536	22,378,536	22,378,536	22,378,536	22,378,536
Licenses and permits	720,240	842,999	871,661	901,297	931,942	963,628
Charges for service	4,676,521	4,813,698	4,948,482	5,087,039	5,229,476	5,375,901
Use of money and property	1,065,646	1,540,213	1,586,419	1,634,012	1,683,032	1,733,523
Miscellaneous	1,806,843	1,665,384	1,665,384	1,665,384	1,665,384	1,665,384
Total revenues	92,738,613	92,860,691	96,012,304	99,311,266	102,764,536	106,379,402
Expenditures						
Operating						
Public Safety and Legal Services	25,916,143	27,335,209	28,729,305	30,194,499	31,734,419	33,352,874
Physical Health and Social Services	12,752,896	12,357,128	12,987,342	13,649,696	14,345,830	15,077,468
Mental Health & Disability Services	7,397,539	7,868,986	8,270,304	8,692,090	9,135,386	9,601,291
County Environment and Education	5,636,477	6,032,502	6,340,160	6,663,508	7,003,347	7,360,517
Roads and Transportation	11,452,927	10,653,012	11,196,316	11,767,328	12,367,461	12,998,202
Governmental Services to Residents	3,091,249	2,854,874	3,000,473	3,153,497	3,314,325	3,483,356
Administration	10,282,041	11,242,176	11,815,527	12,418,119	13,051,443	13,717,067
Non-program	6,150	52,790	52,790	52,790	52,790	52,790
Debt Service						
Principal	20,427,000	21,407,000	21,235,531	23,645,298	18,760,260	20,706,296
Interest	444,322	596,725	637,066	709,359	562,808	621,189
Capital Projects	29,118,041	20,613,258	15,860,220	13,480,000	10,780,000	10,780,000
Total expenditures	126,524,785	121,013,660	120,125,032	124,426,183	121,108,070	127,751,049
Excess (deficiency) of revenues over (under) expenditures	(33,786,172)	(28,152,969)	(24,112,728)	(25,114,917)	(18,343,534)	(21,371,647)
Other financing sources (uses)						
Proceeds of General Long-term debt	19,732,000	21,382,000	20,617,020	22,956,600	18,213,845	20,103,200
Sale of Capital Assets	209,000	209,000	209,000	209,000	209,000	209,000
Transfers in	15,292,738	17,254,135	17,599,218	17,951,202	18,310,226	18,676,431
Transfers out	(15,292,738)	(17,254,135)	(17,599,218)	(17,951,202)	(18,310,226)	(18,676,431)
Total other financing sources (uses)	19,941,000	21,591,000	20,826,020	23,165,600	18,422,845	20,312,200
Net Change in Fund Balances	(13,845,172)	(6,561,969)	(3,286,708)	(1,949,317)	79,311	(1,059,447)
Fund balances, beginning of year	44,084,245	30,239,073	23,677,104	20,390,396	18,441,080	18,520,391
Fund balances, end of year	30,239,073	23,677,104	20,390,396	18,441,080	18,520,391	17,460,944

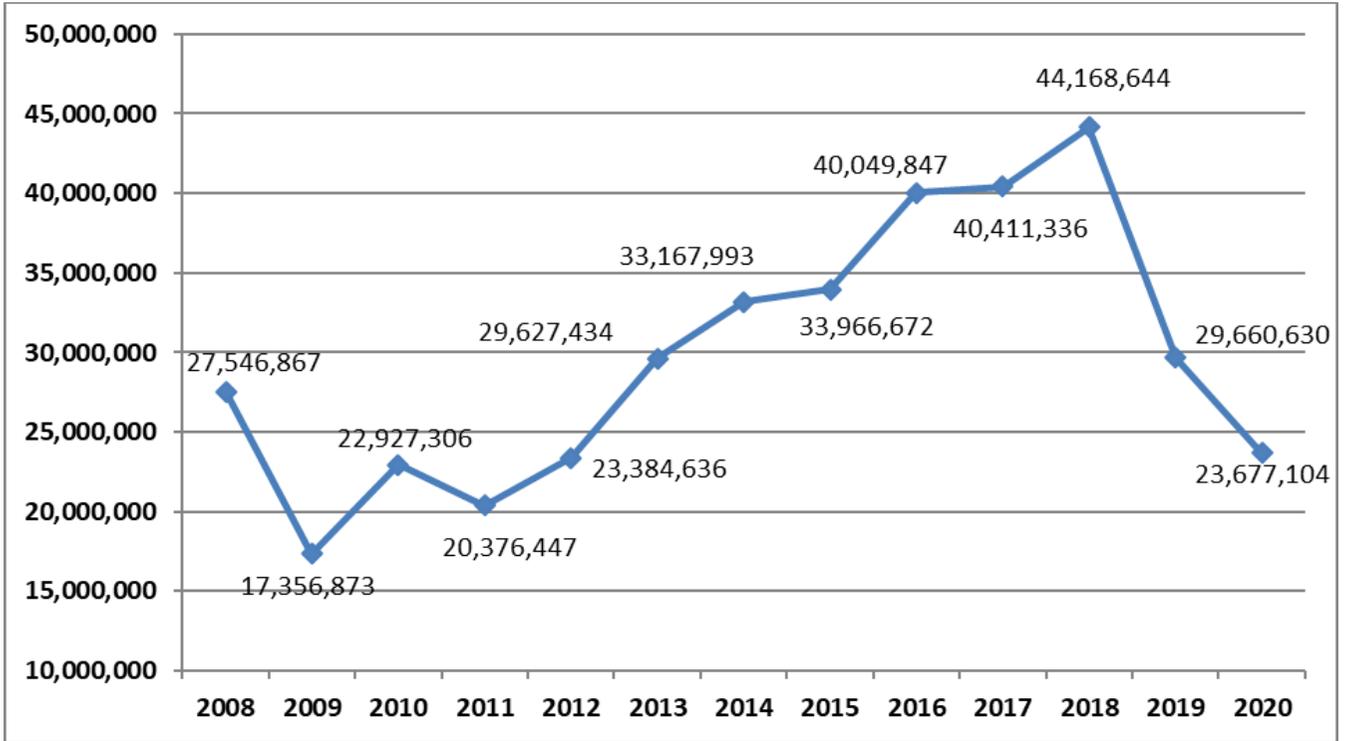
Revenue/Expense	Trend
Property and Other County Tax	4.8% average growth rate for 9 years
Interest and Penalty on Property Tax	0% change
Intergovernmental	0% change based on unknown grant proceeds
Licenses and permits	3.4% average growth rate for 9 years
Charges for service	2.8% average growth rate for 9 years
Use of money and property	3% expected growth rate
Miscellaneous	0% change
Salaries/Benefits	3.9% average growth of personnel costs (X 60% of expenses total = 2.3%)
Non-Personnel costs	2% average growth rate of non-personnel costs (X 40% of expenses total = 0.8%)
Proceeds of General Long-term debt	6% average increase in benefit insurance + forecasted roads and capital projects (MCIP)
Debt Service	3% average interest
Capital Projects	Actual project costs based on Maintenance and Capital Improvement Plan (page 107)
Sale of Capital Assets	0% change
Transfers	2% change due to property valuation growth

STATEMENT OF ALL FUNDS

	FY17	FY18	FY19	FY19	FY20	%
	Actual	Actual	Original	Amended	Budgeted	Change
Revenues						
Property and other County tax	53,485,400	57,098,813	59,015,485	59,015,485	61,290,861	3.9%
Interest and penalty on property tax	324,004	365,396	329,000	329,000	329,000	0.0%
Intergovernmental	20,129,237	19,861,599	20,640,600	25,140,423	22,378,536	-11.0%
Licenses and permits	692,860	717,857	685,850	720,240	842,999	17.0%
Charges for service	4,991,576	4,973,951	4,958,120	4,958,120	4,813,698	-2.9%
Use of money and property	415,919	1,184,484	362,335	2,206,935	1,540,213	-30.2%
Miscellaneous	998,782	1,410,588	1,917,073	1,820,704	1,665,384	-8.5%
Total revenues	81,037,778	85,612,688	87,908,463	94,190,907	92,860,691	-1.4%
Expenditures						
Operating						
Public Safety and Legal Services	21,661,805	23,331,585	25,857,149	26,153,139	27,335,209	4.5%
Physical Health and Social Services	9,483,296	10,217,611	12,661,567	12,886,437	12,357,128	-4.1%
Mental Health & Disability Services	7,355,898	5,755,285	7,397,539	7,403,352	7,868,986	6.3%
County Environment and Education	4,829,270	4,991,514	5,642,211	5,679,102	6,032,502	6.2%
Roads and Transportation	9,598,853	9,640,461	11,452,927	11,459,099	10,653,012	-7.0%
Governmental Services to Residents	2,432,236	2,395,908	3,045,489	3,140,500	2,854,874	-9.1%
Administration	7,806,882	8,286,907	10,183,792	10,138,119	11,242,176	10.9%
Non-program	2,869	3,342	6,150	8,550	52,790	517.4%
Debt Service						
Principal	16,720,000	18,492,000	20,427,000	20,427,000	21,407,000	4.8%
Interest	343,236	368,457	444,322	444,322	596,725	34.3%
Capital Projects	15,526,960	16,571,659	14,732,379	30,822,113	20,613,258	-33.1%
Total expenditures	95,761,305	100,054,729	111,850,525	128,561,733	121,013,660	-5.9%
Excess (deficiency) of revenues over (under) expenditures	(14,723,527)	(14,442,041)	(23,942,062)	(34,370,826)	(28,152,969)	-18.1%
Other financing sources (uses)						
Proceeds of General Long-term debt	15,000,000	18,162,000	19,732,000	19,732,000	21,382,000	8.4%
Sale of Capital Assets	85,016	37,349	209,000	209,000	209,000	0.0%
Transfers in	18,900,148	19,097,465	15,323,711	15,292,738	17,254,135	12.8%
Transfers out	(18,900,148)	(19,097,465)	(15,323,711)	(15,292,738)	(17,254,135)	12.8%
Total other financing sources (uses)	15,085,016	18,199,349	19,941,000	19,941,000	21,591,000	8.3%
Net Change in Fund Balances	361,489	3,757,308	(4,001,062)	(14,429,826)	(6,561,969)	-54.5%
Fund balances, beginning of year	40,049,847	40,411,336	27,984,059	44,090,456	30,239,073	-31.4%
Fund balances, end of year	40,411,336	44,168,644	23,982,997	29,660,630	23,677,104	-20.2%

This statement, presented on a cash basis, includes all budgetary governmental funds including the general funds, special revenue funds, capital projects funds, and the debt service fund. Individual fund summaries can be found in corresponding sections of this budget document (pages [81-170](#)).

FUND BALANCE TREND



Note: The budgeted ending fund balance in FY19 and FY20 is based on what is expected if all of the capital projects are completed and all other budgeted expenditures and revenues are realized. The actual ending fund balance (FY08-FY18) may be higher because projects are often delayed and then continue into the next fiscal year and those dedicated monetary resources add to the ending fund balance as a result.

TRENDS AND LONG-TERM FINANCIAL PLANS

Property Value Trend

Over the last 10 fiscal years, taxable property valuations have increased steadily. Historically the total assessed value has increased at an average rate of 6.0% annually, while the taxable value has increased at an average rate of 5.1% annually over the last nine fiscal years. The difference between the assessed value and the taxable value is the rollback rate. The countywide taxable valuation increased 3.9% or \$318,513,417 from \$8,113,469,216 in FY19 to \$8,431,982,633 in FY20, while the countywide total assessed valuation increased by 2.9%. Rural taxable values increased 3.4% or \$56,933,267 from \$1,678,680,309 in FY19 to \$1,735,613,576 in FY20. An increase in assessed value not only benefits the homeowner because they have a more valuable asset, but also the county because it is likely that there will be tax revenue growth.

Rollback Rate Trend

The FY20 residential property rollback rate of 56.9180% is a 2.33% increase from FY19 when it was set at 55.6209%. Even though the residential rollback rate decreased in FY19, the trend has been several years of rollback rate increases. For instance, the residential rollback rate increased 2.33% this year, 2.36% in FY18, increased 2.37% in FY16, increased 3.00% in FY15, increased 4.07% 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 69.0152% to 56.1324% resulting in a much smaller percentage of the land's assessed value being subject to property taxation.

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 78.75% to a rollback rate of 75% in FY20 and no additional rollback replacement payments will be received from the State for that resulting loss in taxable property value. The rollback rate for multi-residential will continue to drop until FY23 when it will reach the same rollback rate as residential property (currently 56.1324% in FY20). 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.

Levy Rate Trend

Over the last ten fiscal years (FY11-FY20), the countywide levy rate has decreased on average 1.16% annually. During the same period, the rural levy rate has increased on average 1.73% annually. The FY20 countywide levy rate has decreased 0.66% compared to FY19 and the rural levy rate increased 0.43% compared to FY19. The countywide levy

rate in FY20 is 10.1% less than in FY11, while the FY20 rural levy rate is up 16.2% from the FY11 rate.

Long-Term Financial Plans

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. 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 jail, and courthouse renovations, plus improved security, 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 building and facilities upkeep and maintenance. Jail changes including new jail doors, central controls and security features, and various courthouse renovations make those areas more secure, help them run more efficiently, and make them more effective and safe while serving the public.

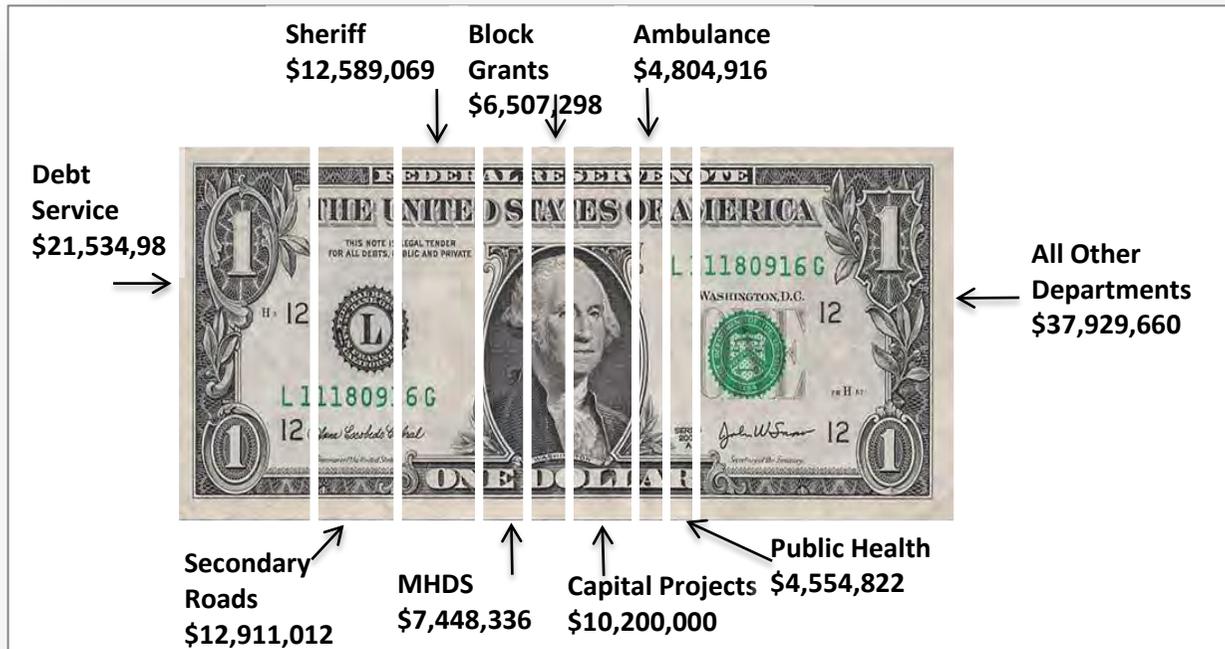
There is a long-term financial plan for the scheduled future property tax valuation decrease. The plan is to build and maintain sufficient cash reserves in order to reduce the impact of raising property taxes dramatically in any given fiscal year. Currently the county receives payment from the state 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 amount. In FY19, the county increased the ending General Fund balance in case the state does not pay the commercial and industrial rollback replacement for the year. In FY20 the Board of Supervisors decided to use fund reserves to make up any difference in commercial and industrial rollback replacement shortfall from the state legislature.

There is a long-term financial plan to use tax growth to offset some inflationary operating cost increases. With the trend of assessed property values increasing each year and the rollback rate increasing each year, the county can generate additional tax revenues to offset the increase in county personnel expenditures each year without necessarily having to increase the tax levy rate. The resulting growth in tax revenues for FY20 was \$2,319,938 compared to FY19 if the tax levy rate had remained unchanged. If the growth rate of taxable property valuations increases by the historical average of 5.1%, as noted above, the tax growth would be \$3,104,954 in FY21, \$3,263,307 in FY22, and \$3,429,736 in FY23 if the FY20 levy rates remain unchanged. See the taxable values chart below that has the tax growth forecasted.

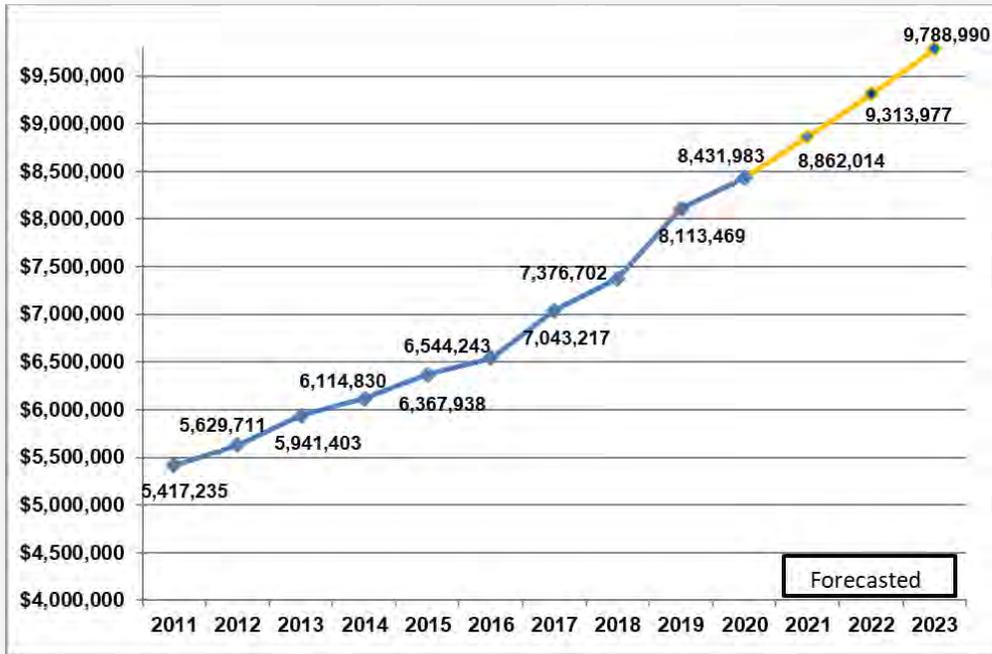
WHERE DOES THE MONEY COME FROM...



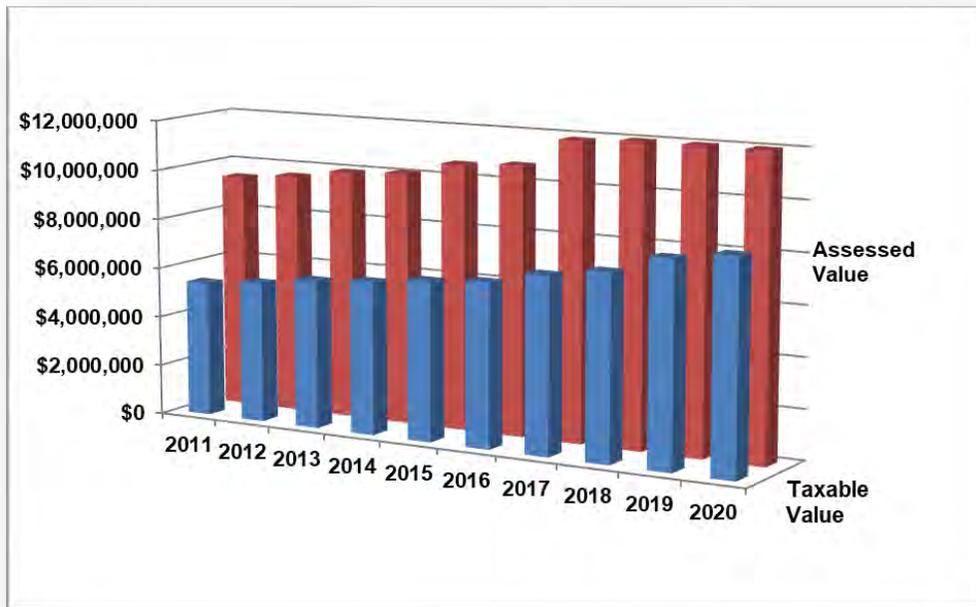
WHERE DOES THE MONEY GO...



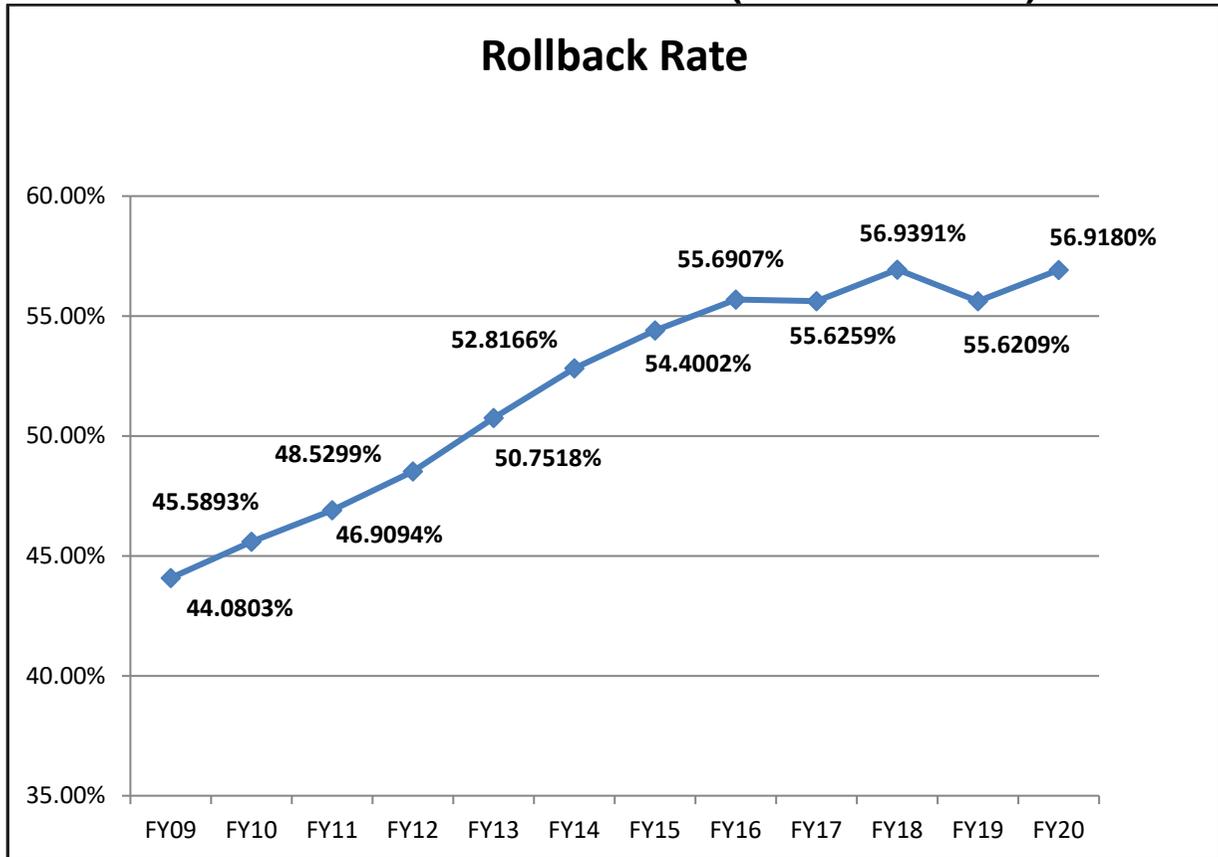
COUNTY-WIDE TAXABLE PROPERTY VALUATION TREND (in thousands)



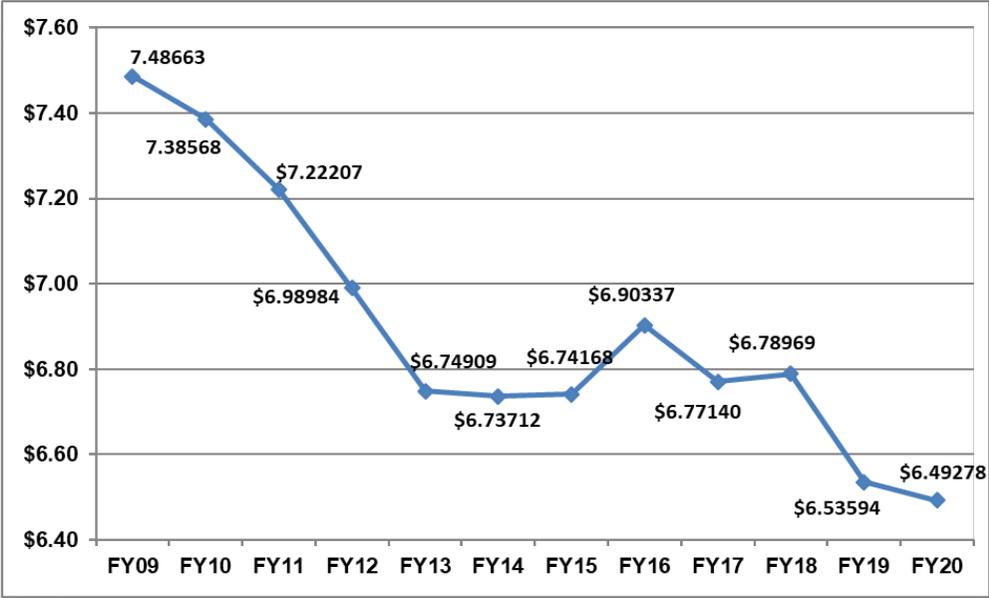
ASSESSED VS TAXABLE PROPERTY VALUATION (in thousands)



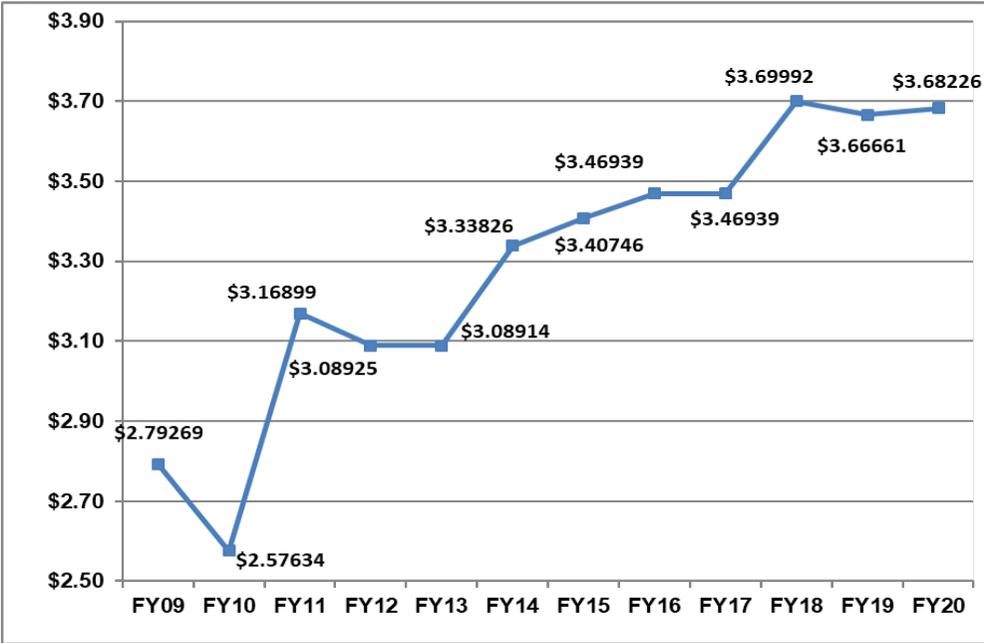
ROLLBACK RATE TREND (RESIDENTIAL)



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



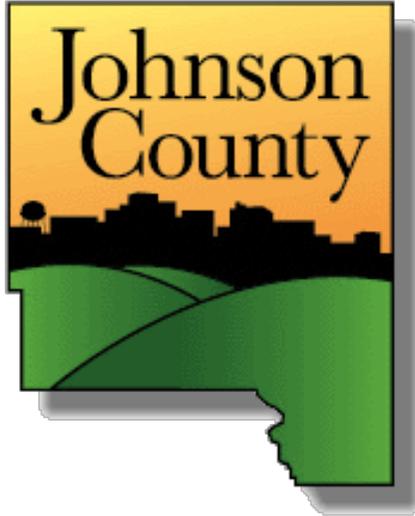
RURAL PROPERTY TAX LEVY TREND (per \$1,000 of Taxable Property Valuation)



Tax Bill Calculation and Comparison to FY19

TAX BILL COMPARISON CLASSIFICATION	FY20					FY19 ACTUAL TAX BILL	FY19-FY20 CHANGE IN TAX BILL	% CHANGE
	ACTUAL VALUATION	x ROLLBACK	'= TAXABLE VALUATION	x LEVY/1000	TAX = BILL			
AGLAND								
RURAL	100,000	56.1324%	56,132	10.17505	571.15	555.51	15.64	2.7%
IOWA CITY	100,000	56.1324%	56,132	6.49279	364.46	355.87	8.59	2.4%
OTHER CITIES	100,000	56.1324%	56,132	6.49279	364.46	355.87	8.59	2.4%
AGBUILDING								
RURAL	100,000	56.1324%	56,132	10.17505	571.15	555.51	15.64	2.7%
IOWA CITY	100,000	56.1324%	56,132	6.49279	364.46	355.87	8.59	2.4%
OTHER CITIES	100,000	56.1324%	56,132	6.49279	364.46	355.87	8.59	2.4%
AG DWELLING								
RURAL	100,000	56.9180%	56,918	10.17505	579.14	567.48	11.67	2.0%
IOWA CITY	100,000	56.9180%	56,918	6.49279	369.56	363.54	6.02	1.6%
OTHER CITIES	100,000	56.9180%	56,918	6.49279	369.56	363.54	6.02	1.6%
RESIDENTIAL								
RURAL	100,000	56.9180%	56,918	10.17505	579.14	567.48	11.67	2.0%
IOWA CITY	100,000	56.9180%	56,918	6.49279	369.56	363.54	6.02	1.6%
OTHER CITIES	100,000	56.9180%	56,918	6.49279	369.56	363.54	6.02	1.6%
COMMERCIAL								
RURAL	100,000	90.0000%	90,000	10.17505	915.75	918.23	-2.48	-0.3%
IOWA CITY	100,000	90.0000%	90,000	6.49279	584.35	588.24	-3.88	-0.7%
OTHER CITIES	100,000	90.0000%	90,000	6.49279	584.35	588.24	-3.88	-0.7%
INDUSTRIAL								
RURAL	100,000	90.0000%	90,000	10.17505	915.75	918.23	-2.48	-0.3%
IOWA CITY	100,000	90.0000%	90,000	6.49279	584.35	588.24	-3.88	-0.7%
OTHER CITIES	100,000	90.0000%	90,000	6.49279	584.35	588.24	-3.88	-0.7%
UTILITIES								
RURAL	100,000	100.0000%	100,000	10.17505	1,017.51	1,020.26	-2.75	-0.3%
IOWA CITY	100,000	100.0000%	100,000	6.49279	649.28	653.60	-4.32	-0.7%
OTHER CITIES	100,000	100.0000%	100,000	6.49279	649.28	653.60	-4.32	-0.7%
MULTIRESIDENTIAL								
RURAL	100,000	75.0000%	75,000	10.17505	763.13	803.45	-40.32	-5.3%
IOWA CITY	100,000	75.0000%	75,000	6.49279	486.96	514.71	-27.75	-5.7%
OTHER CITIES	100,000	75.0000%	75,000	6.49279	486.96	514.71	-27.75	-5.7%

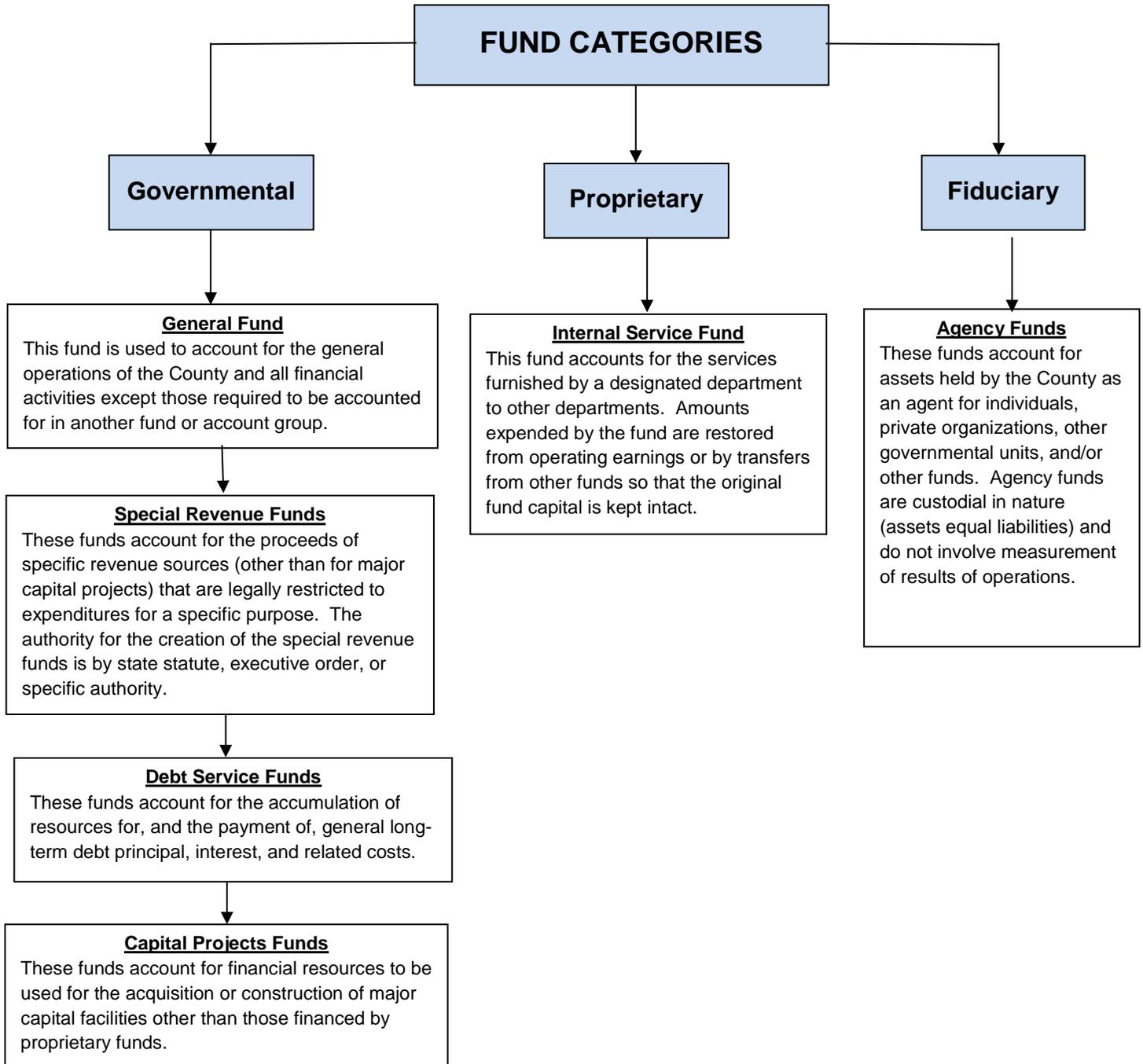
MAJOR GOVERNMENTAL FUNDS



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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	Special Revenue Funds			Debt Service Fund	Capital Projects Fund	Permanent Fund
	Rural Fund	MH/DS Fund	Secondary Roads Fund			
Ambulance (1)	Rural Basic Block Grant (23)	MH/DS (46)	Secondary Roads (49)	Debt Service (65)	Technology (40)	Cedar River Crossing Wetland Mitigation Bank (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 Urgent Care 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 reaches the maximum levy rate of \$3.50 and in FY20 that remains the rate. The combined General Fund taxes levied on property total \$31,344,415 in FY20. The countywide tax valuation base is \$8,431,982,633.

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 administration 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 \$0.21732 in FY20. The General Supplemental levy rate in FY20 represents a \$0.00556 increase from the prior year's levy rate.

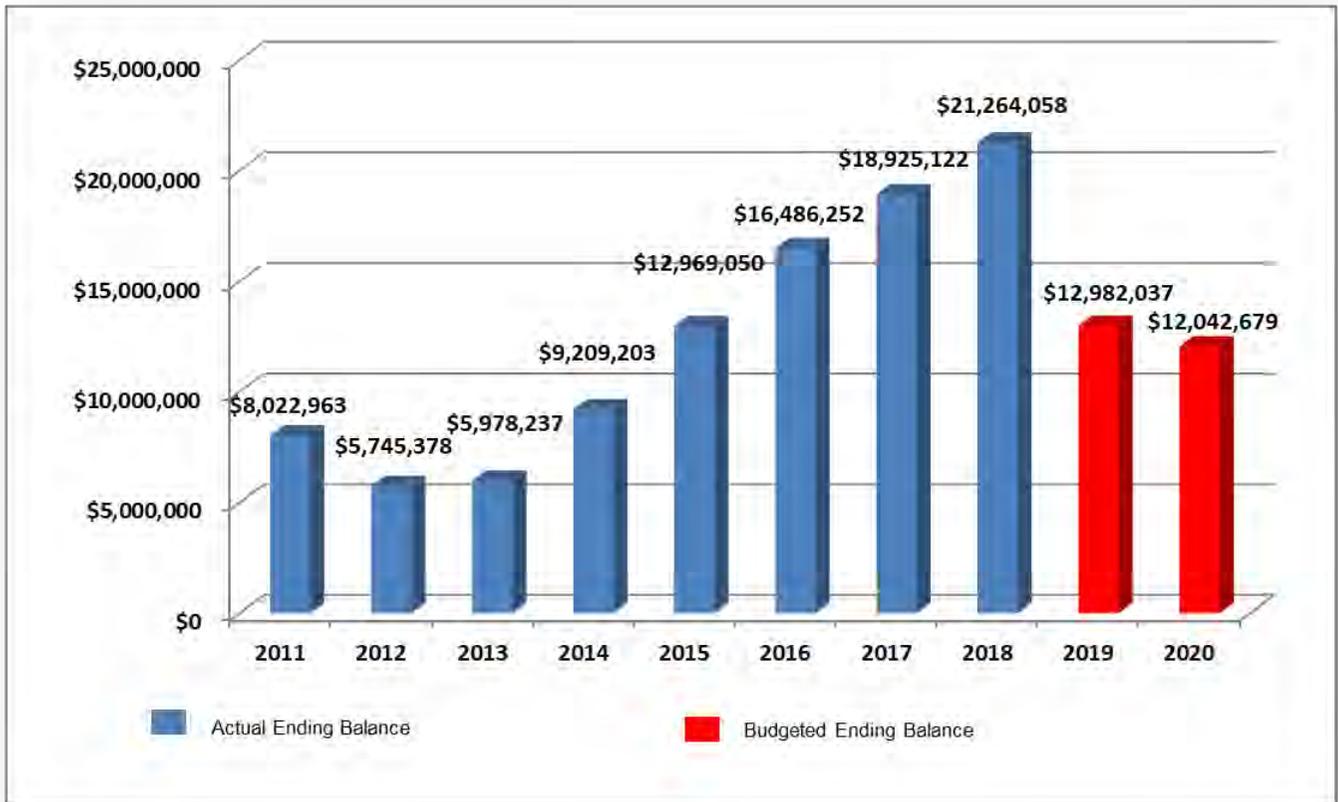
One objective of the General Fund is to be a self-funding entity where revenues and/or available balances must be provided to support expenditure levels during the entire fiscal year. The fund balance is estimated and budgeted so that a sufficient amount of cash is available to fund the first few months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

The Johnson County Board of Supervisors has adopted 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 \$11,242,679 projected for June 30, 2020 is 38% of the \$29,511,594 in General Fund taxes levied. The combined General Funds FY20 ending balance of \$12,042,679 is budgeted to decrease by \$4,233,222, a decrease of 26% compared to the FY19 projected ending balance (FY20 re-estimated beginning balance) used in our budgeting estimates. This decrease is due to ~\$1,800,000 more in transfers out of the General Fund and a desire to budget for a combined year-end fund balance (General Funds, Capital Expenditures Fund, Technology Fund and Capital Projects Fund) equal to 30% of the County's total tax askings as described in the Financial Reserve Policy.

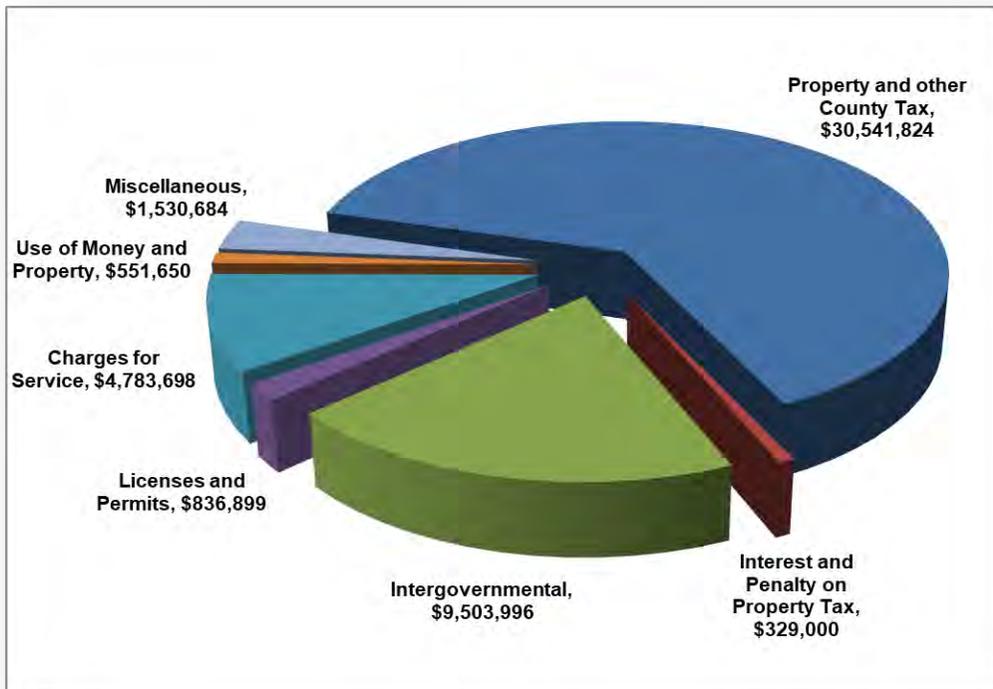
GENERAL FUND CASH STATEMENT

	FY17 Actual	FY18 Actual	FY19 Original	FY19 Amended	FY20 Budgeted
Revenues					
Property and other County tax	29,491,205	28,933,157	29,233,444	29,233,444	30,541,824
Interest and penalty on property tax	324,004	365,396	329,000	329,000	329,000
Intergovernmental	11,248,922	10,541,517	10,235,342	10,313,560	9,503,996
Licenses and permits	684,010	712,107	679,750	714,140	836,899
Charges for service	4,961,386	4,946,864	4,928,120	4,928,120	4,783,698
Use of money and property	363,572	840,785	329,410	329,410	551,650
Miscellaneous	718,192	1,002,755	1,694,373	1,590,354	1,530,684
Total revenues	47,791,291	47,342,581	47,429,439	47,438,028	48,077,751
Expenditures					
Operating					
Public Safety and Legal Services	21,626,347	23,209,454	25,540,660	25,599,654	27,016,789
Physical Health and Social Services	9,483,296	10,217,611	12,661,567	12,752,896	12,357,128
Mental Health	1,940,495	1,111,856	788,250	788,250	420,650
County Environment and Education	3,859,433	3,964,355	4,528,562	4,527,962	4,847,630
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	2,428,003	2,378,783	2,806,389	2,852,149	2,833,374
Administration	7,806,882	8,286,907	10,183,792	10,282,041	11,242,176
Non-program	2,869	3,342	6,150	6,150	52,790
Debt service					
Principal	400,000	420,000	435,000	435,000	460,000
Interest	61,932	48,933	34,022	34,022	8,740
Capital projects	111,531	214,667	390,000	757,840	434,500
Total expenditures	47,720,788	49,855,908	57,374,392	58,035,964	59,673,777
Excess (deficiency) of revenues over (under) expenditures	70,503	(2,513,327)	(9,944,953)	(10,597,936)	(11,596,026)
Other financing sources (uses)					
Proceeds of General Long-term debt	13,450,000	14,676,000	16,840,500	16,290,500	18,909,000
Sale of capital assets	4,936	19,479	9,000	9,000	9,000
Transfers in	2,552,900	3,605,500	500,000	500,000	485,590
Transfers out	(13,639,469)	(13,448,716)	(10,281,375)	(10,250,402)	(12,040,786)
Total other financing sources (uses)	2,368,367	4,852,263	7,068,125	6,549,098	7,362,804
Net Change in Fund Balances	2,438,870	2,338,936	(2,876,828)	(4,048,838)	(4,233,222)
Fund balances, beginning of year	16,486,252	18,925,122	17,005,428	21,264,058	16,275,901
Fund balances, end of year	18,925,122	21,264,058	14,128,600	17,215,220	12,042,679

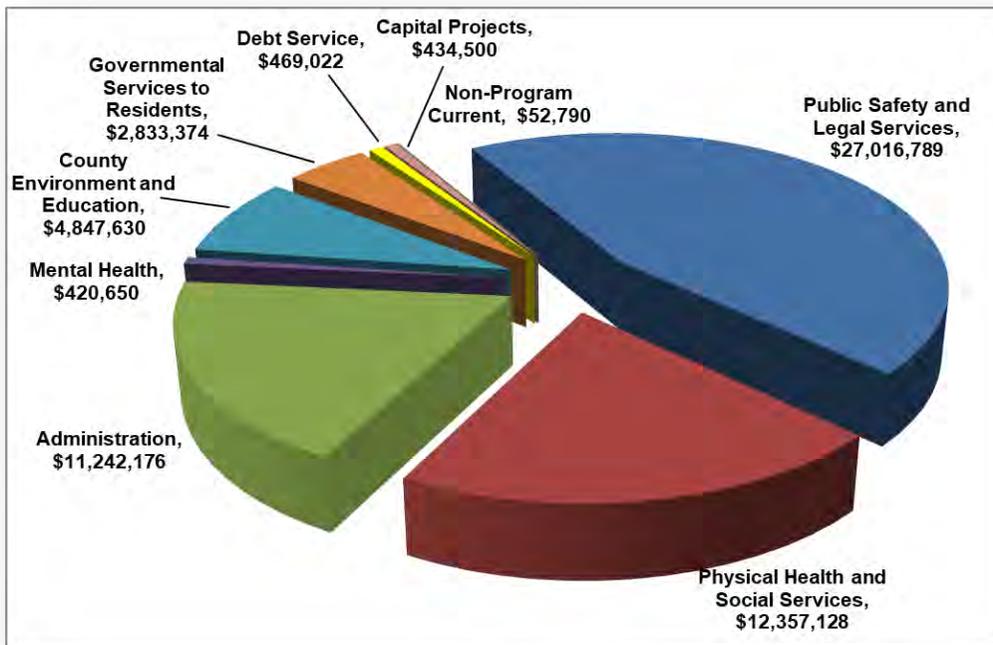
GENERAL FUND ENDING CASH BALANCE



GENERAL FUND FY20 BUDGETED REVENUES BY SOURCE



GENERAL FUND FY20 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 Basic 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 FY20, Johnson County’s Rural Basic fund levy rate per \$1,000 of taxable value is \$3.68226, an increase of \$0.015 or 0.4% over the FY19 levy rate.

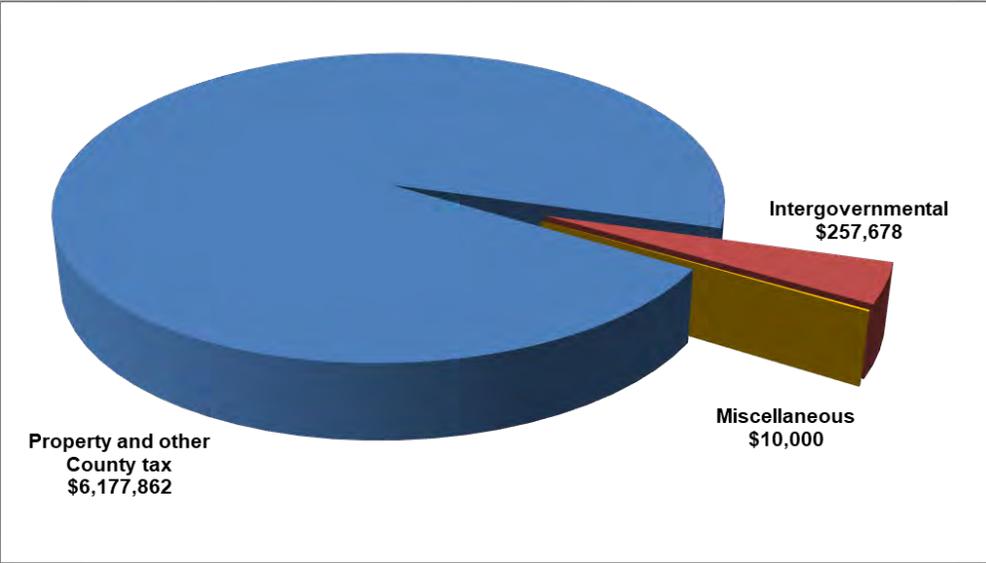
The amount of transfer from the Rural Basic fund to the Secondary Roads fund has increased in the last several years. With the General fund transfer to the Secondary Roads fund at the maximum amount, the Board of Supervisors also wanted to have the Rural Basic fund’s transfer to reach the maximum transfer amount. Starting 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 \$1,735,613,576 in FY20, that resulted in a maximum transfer of \$5,213,349 for FY20. The FY20 transfer amount is \$171,013 more than in FY19 due to the higher valuation in FY20. 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. Since FY18, 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 FY20 ending balance is budgeted to be \$400,000, the same as in FY19. This budgeted amount is a deliberate strategy to have a higher level of cash to begin the new fiscal year as many of the expenditures in the Rural Basic fund, including some personnel expenditures, are realized early in the budget year before tax revenues are received.

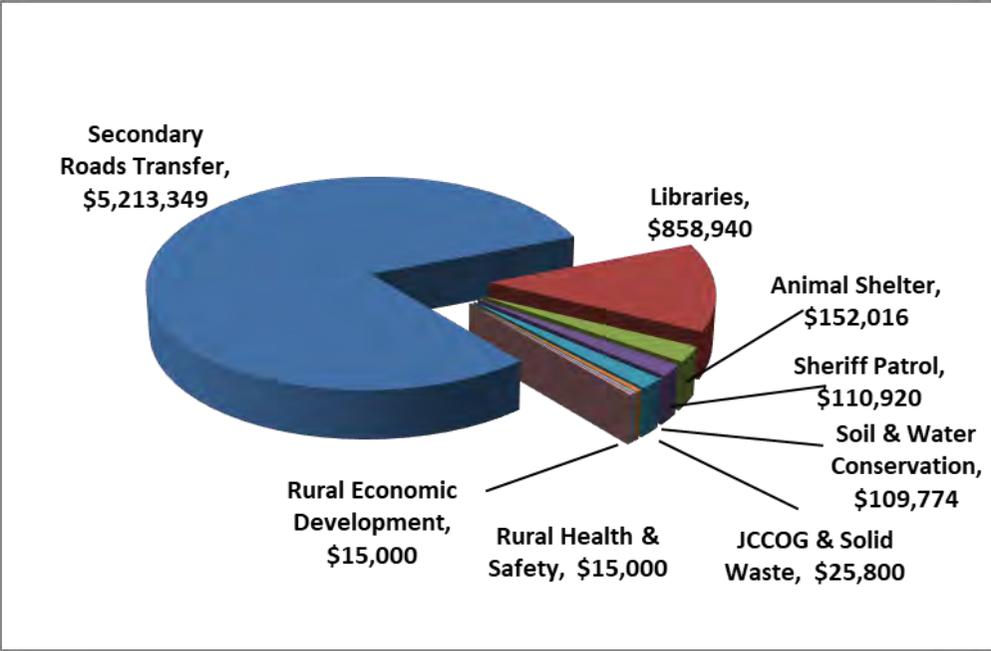
RURAL FUND CASH STATEMENT

	FY17 Actual	FY18 Actual	FY19 Original	FY19 Amended	FY20 Budgeted
Revenues					
Property and other County tax	5,352,838	5,915,216	5,947,445	5,947,445	6,177,862
Interest and penalty on property tax	-	1,947	-	-	-
Intergovernmental	230,596	256,398	253,507	253,507	257,678
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	10,000	10,000	10,000
Total revenues	5,583,434	6,173,561	6,210,952	6,210,952	6,445,540
Expenditures					
Operating					
Public Safety and Legal Services	-	99,876	108,989	108,989	110,920
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	969,837	1,027,159	1,113,649	1,108,515	1,184,872
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects					
Total expenditures	969,837	1,127,035	1,222,638	1,217,504	1,295,792
Excess (deficiency) of revenues over (under) expenditures	4,613,597	5,046,526	4,988,314	4,993,448	5,149,748
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(4,558,723)	(4,948,749)	(5,042,336)	(5,042,336)	(5,213,349)
Total other financing sources (uses)	(4,558,723)	(4,948,749)	(5,042,336)	(5,042,336)	(5,213,349)
Net Change in Fund Balances	54,874	97,777	(54,022)	(48,888)	(63,601)
Fund balances, beginning of year	361,297	416,171	454,022	513,948	463,601
Fund balances, end of year	416,171	513,948	400,000	465,060	400,000

RURAL BASIC FUND FY20 BUDGETED REVENUES BY SOURCE



RURAL BASIC FUND FY20 BUDGETED EXPENDITURES 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 (ECR) residents as defined in Section 331.424A of the *Code of Iowa*. With the establishment of the East Central Region 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 many previous budget years, the MH/DS property tax levy in Johnson County had been capped to generate a maximum dollar amount of \$3,138,395 per the *Code of Iowa*. The result was a levy rate decrease each year that the county valuation increased since Johnson County levied the maximum amount allowed each fiscal year. After the formation of the ECR, because Johnson County had a lower per capita tax contribution to the ECR than the other ECR member counties, the ECR requested that the county use its existing MH/DS fund reserves to equalize the per capita rate with the other ECR member counties.

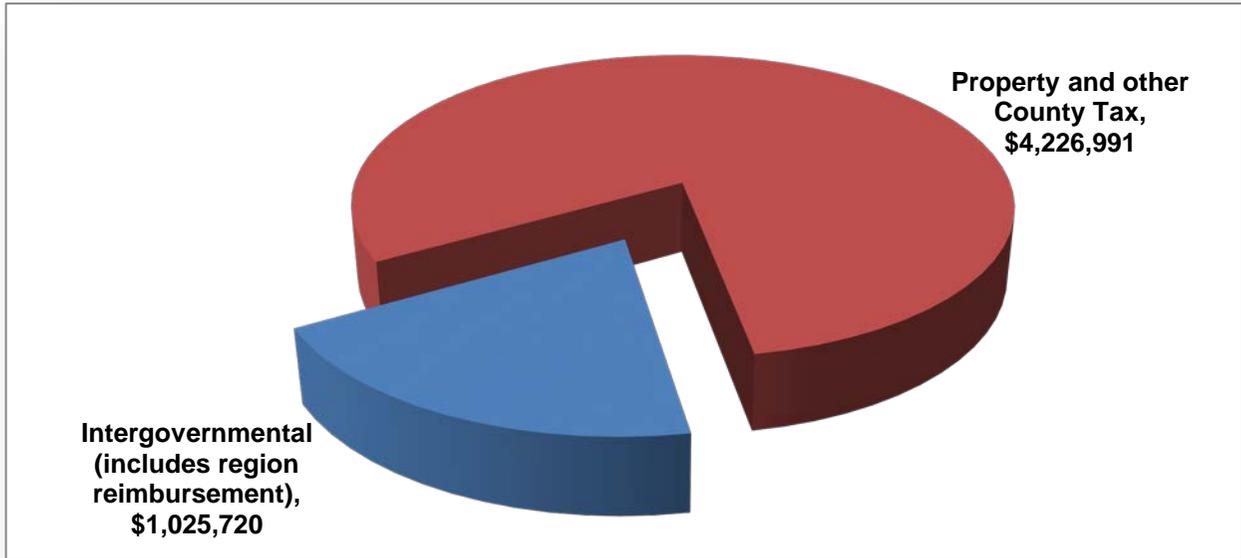
The property tax levy rate for MH/DS in FY20 is \$0.51596, a reduction of 6.6 cents compared to the FY19 MH/DS fund's levy rate. The FY20 tax asking is \$4,350,587 and is \$373,270 less than FY19.

The MH/DS FY20 ending fund balance is budgeted to decrease by \$2,195,625 during the course of the FY20 budget year. That is a 60% decrease in the ending fund balance when compared to the re-estimated FY19 ending fund balance. This decrease is due to state legislation that requires the ECR and its member counties to maintain no more than 20% of their annual budgeted expenditures in their respective ending fund balances for cash flow purposes to meet the obligations of the fund and the region in the early portion of the following fiscal year. In FY19 the ECR did not require as much funding from Johnson County as initially anticipated, which increased the MH/DS fund's ending fund balance as estimated during the budget process. In addition, some of the resulting fund balance surplus is being used to support the operations of the BHUCC facility in FY20. New state legislation this year has now increased the various fund balance cap to 40% of annual expenditures that should add more financial flexibility and stability to the various regions and their member counties in the State of Iowa.

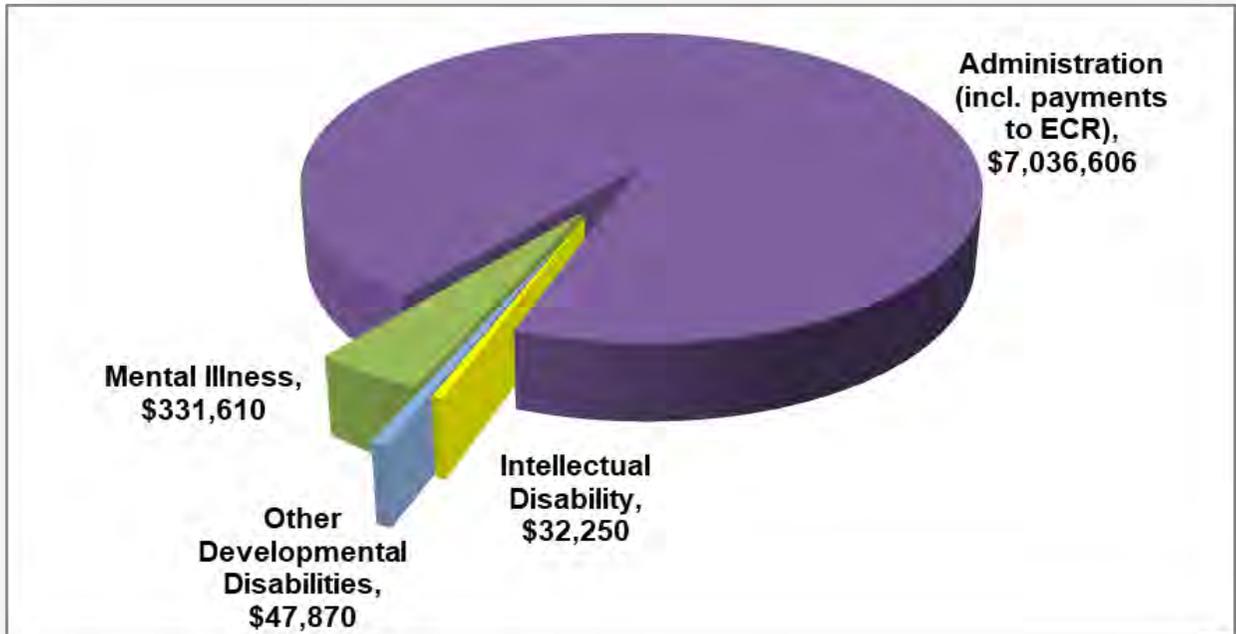
MH/DS FUND CASH STATEMENT

	FY17 Actual	FY18 Actual	FY19 Original	FY19 Amended	FY20 Budgeted
Revenues					
Property and other County tax	\$3,035,656	\$4,825,420	\$4,585,951	\$4,585,951	\$4,226,991
Interest and penalty on property tax			-	-	-
Intergovernmental	1,094,189	1,012,514	1,225,268	1,225,268	1,025,720
Licenses and permits			-	-	-
Charges for service			-	-	-
Use of money and property			-	-	-
Miscellaneous	5,906			-	-
Total revenues	4,135,751	5,837,934	5,811,219	5,811,219	5,252,711
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	5,415,403	4,643,429	6,609,289	6,609,289	7,448,336
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	5,415,403	4,643,429	6,609,289	6,609,289	7,448,336
Excess (deficiency) of revenues over (under) expenditures	(1,279,652)	1,194,505	(798,070)	(798,070)	(2,195,625)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	80	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	80	-	-	-	-
Net Change in Fund Balances	(1,279,572)	1,194,505	(798,070)	(798,070)	(2,195,625)
Fund balances, beginning of year	3,460,070	2,180,498	2,119,925	3,375,003	3,685,292
Fund balances, end of year	\$2,180,498	\$3,375,003	\$1,321,855	\$2,576,933	\$1,489,667

MH/DS FUND FY20 BUDGETED REVENUES BY SOURCE



MH/DS FUND FY20 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 FY20 amount budgeted to be transferred in from the General Basic fund is \$1,422,897 and is 100% of the maximum allowable transfer and an increase of \$53,749 up 3.9% 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 2020, the budgeted transfer from the Rural Basic fund totals \$5,213,349, and is 100% of the maximum allowable transfer. This FY20 transfer is an increase of \$171,013 up 3.4% 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 FY20, the same amount budgeted for FY19. These road use funds must go towards road maintenance expenditures.

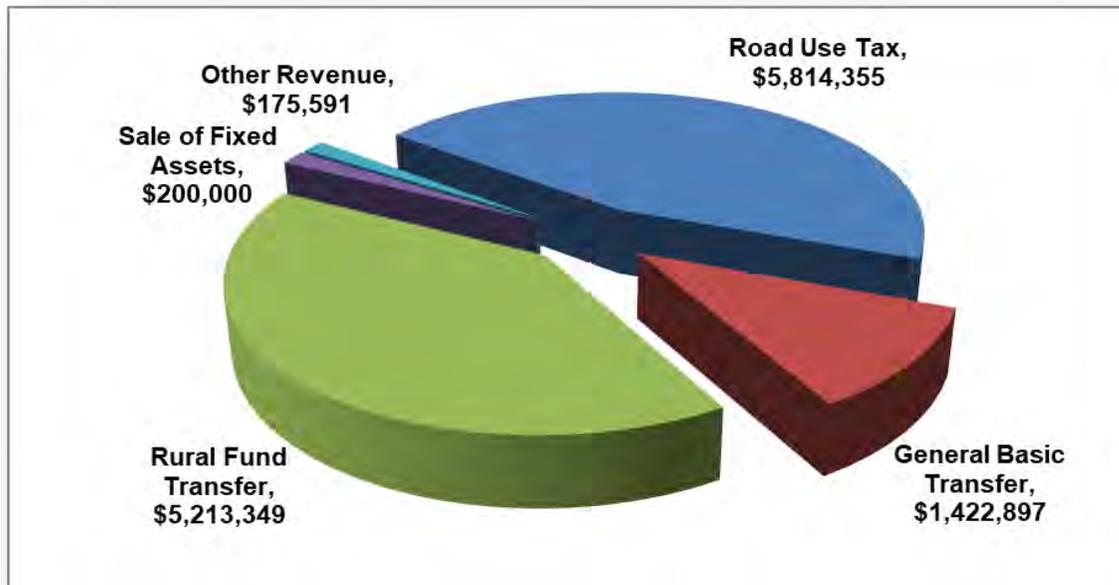
The 5 Year Road Construction Plan is developed by the Secondary Roads Department with the Board of Supervisors and formally approved at a Board meeting. The plan is the basis for the road construction budget each fiscal year paid from the Federal Highway Funds, State Road Use Taxes, Farm to Market Funds, 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 increase by a small amount to \$1,837,448 during the FY20 budget year. The fund balance is planned to be about \$2,000,000 each year for cash flow needs so it should change very little each year.

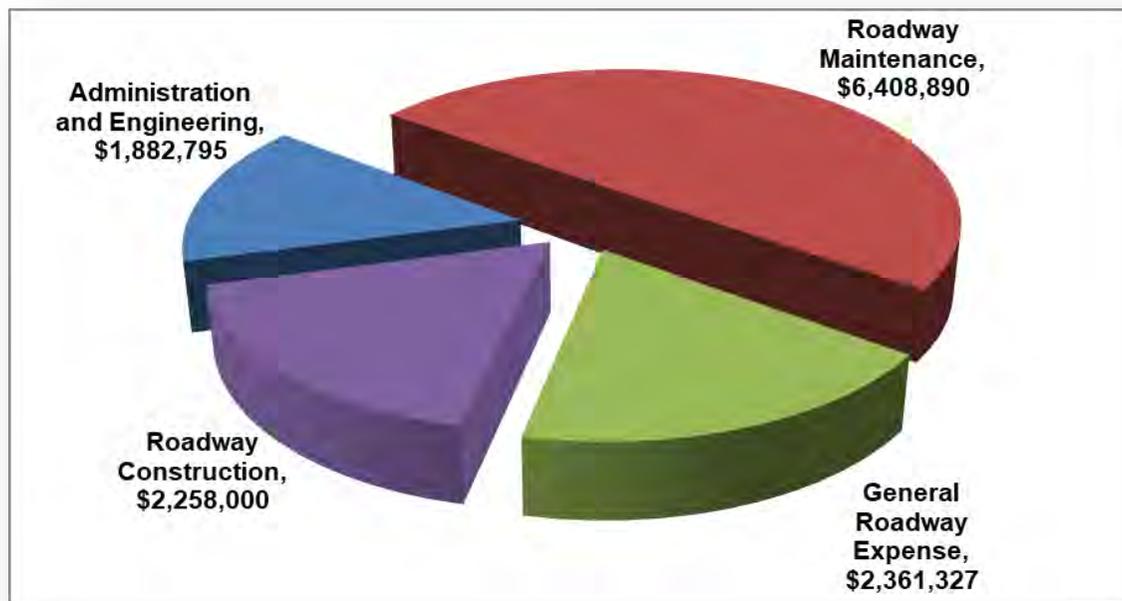
SECONDARY ROADS FUND CASH STATEMENT

	FY17 Actual	FY18 Actual	FY19 Original	FY19 Amended	FY20 Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	6,084,626	6,107,743	5,908,346	6,320,346	5,908,346
Licenses and permits	8,850	5,750	6,100	6,100	6,100
Charges for service	-	-	-	-	-
Use of money and property	-	-	1,000	1,000	1,000
Miscellaneous	89,498	67,225	74,500	74,500	74,500
Total revenues	6,182,974	6,180,718	5,989,946	6,401,946	5,989,946
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads and Transportation	9,598,853	9,640,461	11,452,927	11,452,927	10,653,012
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	3,107,363	3,738,935	1,325,000	2,823,500	2,258,000
Total expenditures	12,706,216	13,379,396	12,777,927	14,276,427	12,911,012
Excess (deficiency) of revenues over (under) expenditures	(6,523,242)	(7,198,678)	(6,787,981)	(7,874,481)	(6,921,066)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	80,000	17,870	200,000	200,000	200,000
Transfers in	5,747,266	6,693,567	6,411,484	6,411,484	6,636,246
Transfers out	-	-	-	-	-
Total other financing sources (uses)	5,827,266	6,711,437	6,611,484	6,611,484	6,836,246
Net Change in Fund Balances	(695,976)	(487,241)	(176,497)	(1,262,997)	(84,820)
Fund balances, beginning of year	4,368,482	3,672,506	2,168,048	3,185,265	1,922,268
Fund balances, end of year	\$3,672,506	\$ 3,185,265	\$1,991,551	\$ 1,922,268	\$ 1,837,448

SECONDARY ROADS FUND FY20 BUDGETED REVENUES BY SOURCE



SECONDARY ROADS FUND FY20 BUDGETED EXPENDITURES BY AREA



Johnson County Secondary Roads Department 5-Year Construction Program Adopted April 4, 2019

5YR ID	Construction	Project Name and Number	Cost Est.	AADT	Length		
FY19/20	19A	2019	Hwy 965 Phase 2 of 2 - NL to Croy Road STBG-SWAP-C052(106)-FG-52 Pavement Rehabilitation	\$4,375,000 \$3.5M FM-S \$875k FM	3390 / 2810	3.5 mi.	\$18.46 M = '19 Construction
	19B	2019	I-16-1, Strawbridge Road NE over Rapid Creek L-I-16-1-73-52 Bridge Replacement	\$305,000 Local	10	0.2 mi.	
	19C	2019	Ely Road NE 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.	
	19D	2019	F12 (140th Street NE) - Highway 1 to Sutliff Rd FM-C052(118)-55-52 HMA Resurfacing / Cold-In-Place Recycling	\$1,200,000 FM	560	2.76 mi.	
	19E	2019	P-7-1, W38 (Johnson-Iowa Road SW) over Deer Creek BRM-SWAP-C048(86)-SD-48 Bridge Replacement	\$480,000 \$240k Local \$240k Iowa Co.	140	0.11 mi.	
	19F	2019	120th Street NW - Swisher to Johnson Iowa Rd including Hwy 965 to east Swisher LFM-120th-7X-52 HMA Resurfacing with Base Widening	\$3,900,000 \$2.05M '18 Bond, \$150k Local \$1.7M Fuel Tax	1640 - 4360	7.3 mi.	
	19G	2019	F44 (Herbert Hoover Hwy NE) Phase 1 of 3 - I80 to Wapsi LFM-HHH-1-7X-52 Reconstruction	\$2,500,000 2019 Bond	2520	1.0 mi.	
	19H	2019	Old 218/923/Riverside Rehab - +/-350' North of Oak Crest to McCollister LFM-Old_218-7X-52 PCC Overlay	\$1,200,000 2020 Bond	10100	0.8 mi.	
	19I	2019	Curtis Bridge Road 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 Local \$960k Special Bond	2940	1.0 mi.	
	M19-1	2019	Wapsi Avenue SE - I80 to 400th Grade, Macadam Stone Base, Choke Surface	\$325,000	140	1.75 mi.	
M19-2	2019	Black Hawk Avenue SW & NW - IWV to City of Oxford Transverse Crack Repair	\$100,000	800 / 1190	4.4 mi.		
M19-3	2019	Sioux Avenue SE - Hwy 6 to Napoleon Double Seal Coat Surface	\$150,000	280 / 230	2.0 mi.		
M19-4	2019	James Avenue NE (Arcadian View) - 140th to Tranquil Grade, Macadam Stone Base, Choke Surface	\$100,000	710	0.5 mi.		
M19-5	2019	Napoleon Street SE - Soccer Park to Sioux Double Seal Coat Surface	\$90,000	250	1.2 mi.		
FY20/21	20A	2020	Meirose Ave / F46 (IWV Rd) - Hebl to Hwy 218 STP-U-3715()-70-52 Reconstruction	\$3,700,000 \$1.56M FM, \$1.21M IA City \$930k Fed	2580	1.5 mi.	\$8.23 M = '20 Construction
	20B	2020	540th Street SW - 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, W38 (Black Hawk Ave SW) over Old Man's Creek BRM-SWAP-C052(115)-SD-52 Bridge Replacement	\$1,500,000 FM-S	120	0.2 mi.	
	20D	2020	I-33-1, Utah Avenue NE over Branch of Rapid Creek L-I-33-1-73-52 Bridge Replacement	\$350,000 Local	50	0.2 mi.	
	20E	2020	F20 (Amana Road NW) - 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	F44 (Herbert Hoover Hwy NE) 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 SE - 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 NE - Mohawk to 120th Grade, Macadam Stone Base, Choke Surface	\$300,000	300	1.6 mi.	

FY21/22	21A	2021	F62 (500th Street SW) - Angle Rd to Highway 1 LFM-C052()-7X-52 Pavement Rehabilitation	\$1,000,000 \$650k Local \$350k Fuel Tax	1630	1.3 mi.	\$7.44 M = '21 Construction \$540 k = '21 MRP
	21B	2021	I-9-1, F36 (Putnam St NE) 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) LFM-Bridges-2021-7X-52 (C-21-5, O-25-1, P-2-3)	\$480,000 Local	-	-	
	21D	2021	E-20-2, Black Hawk Avenue NW over Branch of Clear Creek L-E-20-2-73-52 Bridge Replacement	\$560,000 \$448k CHBP Grant \$112k Local	240	0.2 mi.	
	21E	2021	F44 (Herbert Hoover Hwy NE) Ph 3 of 3 - E. of Wapsi to Johnson Cedar Rd STBG-SWAP-C052()-FG-52 Reconstruction	\$5,000,000 \$2.5M '21 Bond, \$565k FM \$1.935M FM-S	2520	2.0 mi.	
	M21-1	2021	Taft Avenue SE - American Legion Rd to 420th Grade, Macadam Stone Base, Choke Surface	\$240,000	260	1.3 mi.	
	M21-2	2021	180th Street NE - Utah to Cedar Co. Line Otta Seal	\$300,000	270 - 160	3.8 mi.	
FY22/23	22A	2022	O-30-2, Rohret Rd SW over Mooney Creek FM-C052()-55-52 Bridge Replacement	\$460,000 FM	100	0.2 mi.	\$6.81 M = '22 Construction \$6.81 M = '22 MRP
	22B	2022	F46 (American Legion Road SE) FM-C052()-55-52 Pavement Rehabilitation	\$3,100,000 \$1.46M FM, \$640k Local \$1M Fuel Tax	780 - 1410	4.3 mi.	
	22C	2022	I-20-2, Dingleberry Road NE over Rapid Creek L-I-20-2-73-52 Bridge Replacement	\$750,000 Local	400	0.2 mi.	
	22D	2022	F12 (120th St NE) - Shueyville to Hickory Hollow & Club Rd NE - Shueyville to Linn County LFM-120th-E-7X-52 Pavement Rehabilitation	\$2,500,000 2022 Bond	1280 / 1990	2.0 mi.	
FY23/24	23A	2023	S-23-2, F62 (520th St SE) over Iowa River Bridge Deck Replacement	\$1,000,000 FM-S	1950	0.2 mi.	\$8.20 M = '23 Const.
	23B	2023	F67 (540th Street SW) - Calkins Ave to Highway 1 FM-C052()-55-52 Pavement Rehabilitation	\$4,100,000 \$1.7M FM, \$1.2M Local \$1.2M Fuel Tax	780 / 1010	4.0 mi.	
	23C	2023	F12 (120th Street NE) Phase 2 - Hickory Hollow Rd to Ely Rd LFM-120th-E2-7X-52 Pavement Rehabilitation	\$3,100,000 2023 Bond	1690	2.5 mi.	

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

Green is for projects that will use general obligation bonding

Orange is for projects that will be using Fuel Tax.

Purple is for Maintenance & Rehabilitation Program (MRP) projects

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, 2019 (the beginning of FY20) will total \$9,945,000. Despite borrowing \$1,650,000 more in FY20 compared to FY19, an 8.4% increase, the outstanding general obligation debt at the end of FY20 will be \$9,920,000, a decrease of \$25,000 or 0.2%, from the beginning of the fiscal year. This will be the 8th consecutive year of reductions in outstanding debt for Johnson County. Johnson County intends to borrow \$21,382,000 during FY20.

Interest and principal payments on all general obligation bonds are levied 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 for FY20 totals \$20,979,037, an increase of \$1,091,820 or 5.5% over the prior fiscal year. The tax levy rate for debt service increased by about 1.8 cents to \$2.25950 per \$1,000 of taxable value in FY20.

The Constitution of the State of Iowa, limits the amount of general obligation debt that counties can issue, to 5% of the 100% assessed value of all taxable property within the County's corporate limits (\$13,813,800,160).

Johnson County's outstanding projected general obligation debt at the end of fiscal year 2020 totaling \$9,920,000 is significantly below the constitutional limit of all debt totaling \$690,382,391, leaving a remaining debt margin of \$680,462,391.

<u>Legal Debt Margin Calculation for Fiscal Year 2020</u>	
\$ 13,813,800,160	FY2020 100% property valuation
\$ 6,152,344	Less: Military Exemption
\$ 13,807,647,816	Valuation for Debt Limit calculation
5%	Multiply by 5% (0.05)
\$ 690,382,391	Debt Limit
\$ (9,920,000)	Less: Outstanding GO Debt at 6/30/20
\$ 680,462,391	Legal Debt Margin

The Debt Service fund balance is budgeted to be \$250,000 at the end of FY20, the same as FY19.

DEBT SERVICE FUND CASH STATEMENT

	FY17	FY18	FY19	FY19	FY20
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County taxes	\$ 15,605,701	\$ 17,423,073	\$ 19,248,645	19,248,645	\$ 20,344,184
Intergovernmental	1,008,403	1,091,117	1,146,988	1,146,988	1,142,942
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	16,614,104	18,514,190	20,395,633	20,395,633	21,487,126
Expenditures					
Public safety and legal services	-	-	-	-	-
Operating					
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	16,320,000	18,072,000	19,992,000	19,992,000	20,947,000
Interest	281,304	319,524	410,300	410,300	587,985
Capital projects	-	-	-	-	-
Total expenditures	16,601,304	18,391,524	20,402,300	20,402,300	21,534,985
Excess (deficiency) of revenues over (under) expenditures	12,800	122,666	(6,667)	(6,667)	(47,859)
Other financing sources (uses)					
Transfers in	20,000	-	-	-	-
Transfers out	(20,000)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	12,800	122,666	(6,667)	(6,667)	(47,859)
FUND BALANCES - Beginning of year	173,273	186,073	256,667	308,739	297,859
FUND BALANCES - End of year	\$ 186,073	\$ 308,739	\$ 250,000	\$ 302,072	\$ 250,000

GENERAL OBLIGATION BOND PAYMENT SCHEDULE

BOND NAME OR NUMBER	FY20		FY21		FY22	
	Principal	Interest	Principal	Interest	Principal	Interest
GO REFUNDING BOND 2018A (JECC Building)	460,000	8,740				
GO REFUNDING BOND 2018B (JECC Equipment)	1,115,000	44,585	1,170,000	23,400	1,170,000	23,400
GO FY18 LONG-TERM BOND	2,400,000	42,000				
GO FY19 LONG-TERM BOND	2,400,000	116,400	2,400,000	60,000		
GO FY20 LONG-TERM BOND	3,175,000	82,961	3,175,000	210,000	3,175,000	112,000
GO FY20 SHORT-TERM BOND	475,000	11,550				
GO FY20 SHORT-TERM BOND (NON-BANK QUALIFIED)	11,382,000	290,489				
TOTALS	21,407,000	596,725	6,745,000	293,400	4,345,000	135,400

For fiscal year 2020, the County is budgeting to bond an amount of \$21,382,000, 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 FY20 Year End

BOND NAME OR NUMBER	AMT OF ISSUE	DATE CERT TO AUDITOR	INTEREST RATE	REMAINING PRINCIPAL
GO REFUNDING BOND 2018A (JECC Building)				
GO REFUNDING BOND 2018B (JECC Equipment)	3,345,000	6/1/2018	2.00%	1,170,000
GO FY18 LONG-TERM BOND				
GO FY19 LONG-TERM BOND	7,200,000	4/1/2018	2.50%	2,400,000
GO FY20 LONG-TERM BOND	9,525,000	4/1/2019	3.50%	6,350,000
				\$ 9,920,000
				TOTAL

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. The total of all capital expenses in the county for FY20 is \$16,406,398, and is \$3,798,897 more than the original FY19 budget for a 30% increase. The increase is mainly due to more budgeted road construction projects and the budgeted Behavior Health Urgent Care Center (BHUCC) building construction.

In FY20, **the Technology Fund (Department 40)** has budgeted expenditures of \$140,500 for document management, \$51,802 for GIS, \$374,960 for central technology hardware and software, and \$821,606 for the departmental recurring software maintenance contracts and licensing. For document management, \$55,000 more is being budgeted for the County attorney's office to do more document imaging than in FY19. GIS budget is about \$27,000 less than FY19 due to not printing of maps and not having orthophotography in FY20. Technology Fund expenses are about \$35,000 more than in FY19 due to an increase in network software maintenance.

Capital Expenditures Fund (Department 44) has budgeted expenditures of \$612,520 for County vehicles, \$390,533 for equipment, and \$1,127,500 for county building maintenance. The building maintenance budget has decreased by \$1,101,500 compared to FY19. The scheduled building maintenance projects in this departmental budget for FY20 include: (1) HHS light fixture replacement for \$45,000, (2) renovation of vacant courthouse space for \$600,000, (3) Sheriff's Office parking lot overlay for \$32,000, (4) various sidewalk repairs for \$12,000, (5) HHS parking ramp sealing for \$125,000, (6) replacing three heat pumps at Secondary Roads for \$97,000, (7) replacing heaters in Sheriff's Office storage building for \$10,000, (8) a space analysis of the county administration building and HHS building for \$40,000, (9) County Courthouse garage roof replacement for \$51,500, (10) safety improvements for \$15,000, and (11) building changes for ADA compliance for \$100,000.

Energy Reinvestment Fund (Department 81) has no expected revenues and expenditures of \$214,000 budgeted in FY20. The revenue budget amount is \$88,000 less than FY19 due to no expected energy rebates in FY20. The budgeted expenditure amount has increased by \$19,000 compared to FY19 due to more green projects. Proposed projects include LED lighting for the Secondary Roads/SEATS building, outdoor LED lighting for Conservation, HVAC balancing for county buildings, greenhouse gas inventory project, the maintenance of the bio-retention landscape, additional sustainable landscaping, and continued sustainability initiatives.

Conservation Bond Fund (Department 83) has revenues \$2,473,000 and expenditures of \$2,472,977 budgeted in FY20. Overall this is a decrease of \$389,500 in the FY20 budgeted expenditures compared to FY19 expenses due to less in land improvements projects. The largest projects are a land acquisition of 33 acres for \$1,290,000, Hoover Highway Trail work of \$783,000, and trail land acquisition of \$400,000. 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. As of June 30, 2018, \$6,992,572 of the \$20,000,000 bond referendum has been spent.

Capital Projects Fund (Department 85) has budgeted expenditures of \$10,200,000 for projects that include: Secondary Roads construction projects of \$4,500,000; \$2,600,000 budgeted for the BHUCC building; \$1,500,000 for a watershed management grant; \$600,000 for the fuel depot at the Secondary Roads complex; \$900,000 to add three bays to the SEATS garage; and \$100,000 for a Conservation Northern Operations shop. This fund had increased expenses in FY20 due to more funding for road construction and the BHUCC building construction.

The Capital Projects, Capital Expenditures, Technology, and Energy Reinvestment funds are supported largely by **General Fund transfers**, including \$6,100,000 for Capital Projects (a \$2,100,000 increase from FY19), \$2,130,553 for Capital Expenditures (a \$721,885 decrease from FY19), \$1,623,368 for Technology expenditures (a \$225,582 increase from FY19), and \$25,000 for the Energy Reinvestment fund (same as last year).

The combined ending fund balances of these various capital funds is budgeted at \$6,943,119. The balances are projected to increase by \$1,400,053 or 25.3% compared to the FY19 combined ending balances. The fund balance increase is mainly due increased expenses in Technology and Capital Projects. The Technology Fund has about \$150,000 in new expenses, is \$100,000 for a possible change in the software system used for the County Sheriff's patrol deputies and about \$2,600,000 for the BHUCC facility construction and \$1,500,000 for SEATS/Fleet related projects.

For FY20, there are some significant nonrecurring (one time) capital expenditures that will affect the current budget and future operating budgets:

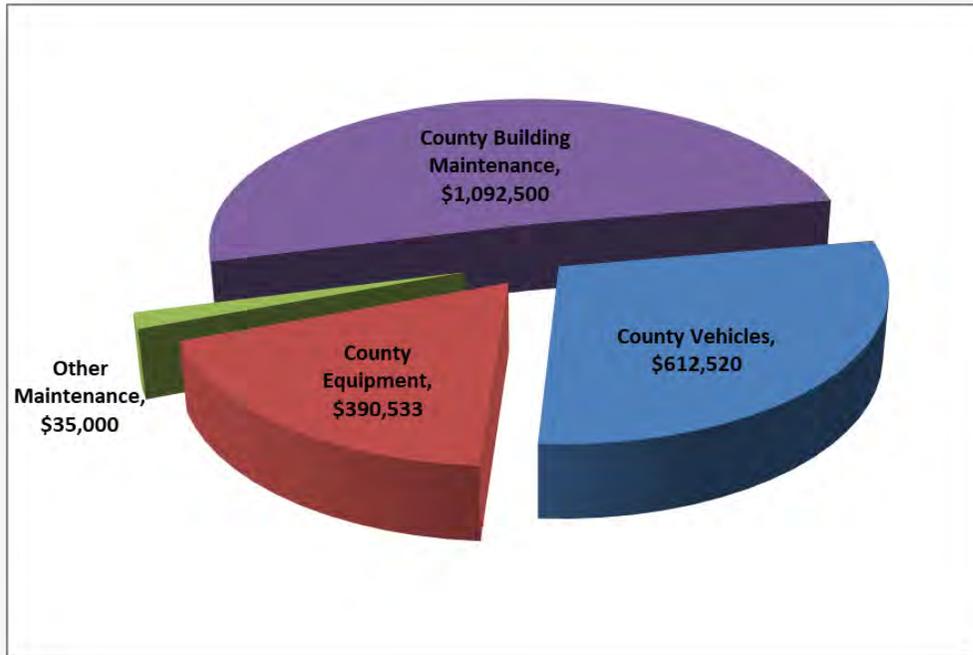
1. The Conservation Department purchases land for trails and in FY20 the total is \$400,000 with an on-going construction of the Hoover Trail at \$783,000 in FY20. When trails are constructed, they need to be maintained. With the increased amount of trails will come an increased amount of staffing and equipment to maintain those trails. The cost for a Field Worker II to maintain trails is about \$75,000 per year. An expected non-financial impact of nonrecurring capital expenditures of the Conservation Department projects will be the increase in public land access and ease of use.
2. With the construction of the BHUCC building, there will be a significant operations cost in staffing the facility. The County continues to seek support for this initiative from other local public entities and stable revenue sources for the future operations. With this facility, there will be a reduction in emergency room visits, arrests, and incarcerations, thus reducing costs to cities and hospitals. The county has pledged about \$900,000 per year for operations.
3. There is expected impact of nonrecurring capital expenditures from the Energy Reinvestment Fund as well. Conversion to LED lighting in existing county buildings and sustainable landscaping on county properties will meet the strategic plan priority of reducing county energy consumption and increasing sustainability and lessening our

county's environmental impact. The addition of the solar array at the new Ambulance facility is expected to lower the energy expenses of the facility below the levels expected if solar was not a component of the new building. Long term, there will be reduced costs for utilities with the solar arrays being used in the county. Currently the SEATS/Roads solar arrays total 85.8kW and pays about 23% of electricity costs, Administration Building solar array is 85.8kW and pays about 25% of electricity costs, HHS building solar array is 159.6kW and pays about 11% of electricity costs, and the Ambulance/ME building solar array is 68.6kW and will pay about 40% of electricity costs for that building.

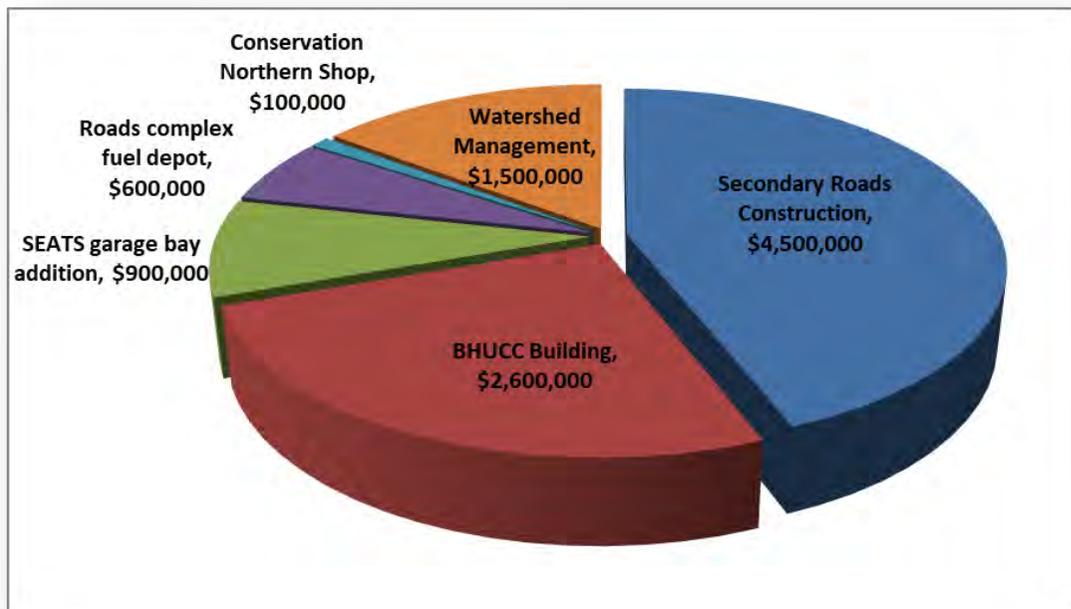
CAPITAL PROJECTS FUND CASH STATEMENT

	FY17	FY18	FY19	FY19	FY20
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	159,139	320,929	1,500,000	1,500,000	4,000,000
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	29,856	87,182	16,500	713,600	34,500
Miscellaneous	166,349	325,070	128,000	128,000	40,000
Total revenues	355,344	733,181	1,644,500	2,341,600	4,074,500
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	11,292,662	10,505,875	12,607,501	21,555,617	16,406,398
Total expenditures	11,292,662	10,505,875	12,607,501	21,555,617	16,406,398
Excess (deficiency) of revenues over (under) expenditures	(10,937,318)	(9,772,694)	(10,963,001)	(19,214,017)	(12,331,898)
Other financing sources (uses)					
Proceeds of General Long-term debt	1,550,000	3,486,000	2,862,500	3,862,500	2,473,000
Sale of capital assets	-	-	-	-	-
Transfers in	9,091,294	8,461,078	8,275,224	8,275,224	9,878,921
Transfers out	(681,956)	(700,000)	-	-	-
Total other financing sources (uses)	9,959,338	11,247,078	11,137,724	12,137,724	12,351,921
Net Change in Fund Balances	(977,980)	1,474,384	174,723	(7,076,293)	20,023
Fund balances, beginning of year	14,322,140	13,344,160	5,368,343	14,818,544	7,249,991
Fund balances, end of year	\$ 13,344,160	\$ 14,818,544	\$ 5,543,066	\$ 7,742,251	\$ 7,270,014

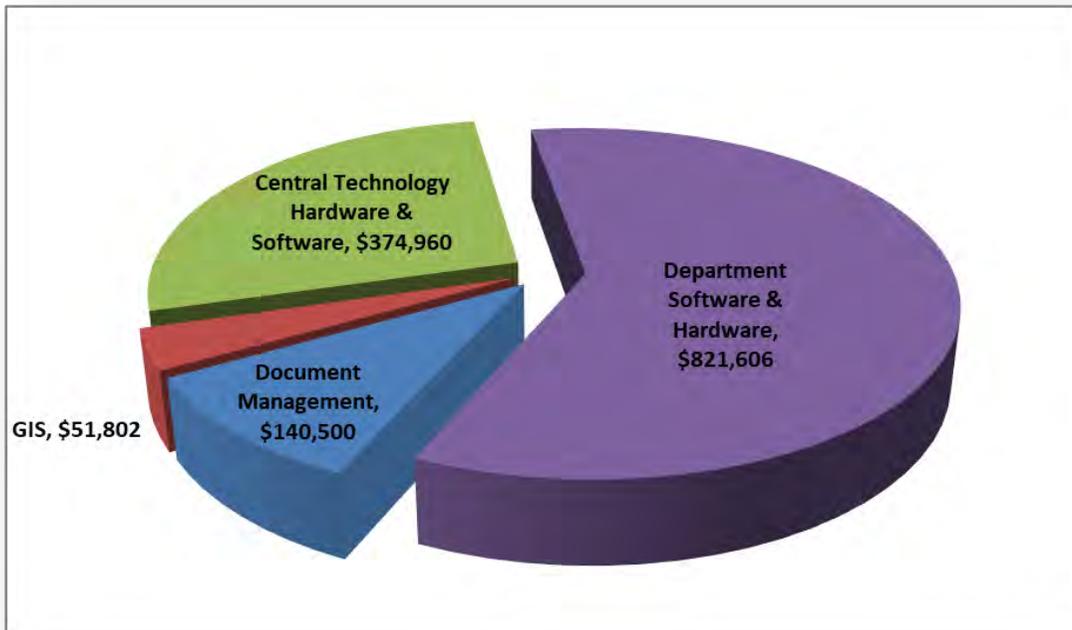
CAPITAL EXPENDITURES FUND FY20 BUDGETED EXPENDITURES



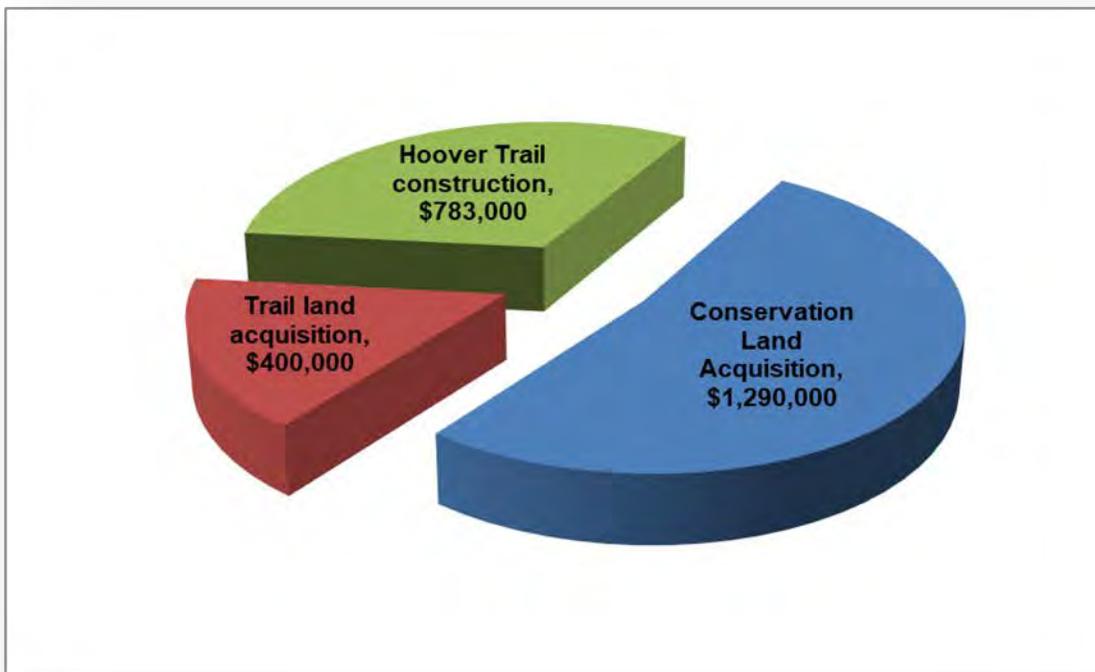
CAPITAL PROJECTS FUND FY20 BUDGETED EXPENDITURES



TECHNOLOGY FUND FY20 BUDGETED EXPENDITURES



CONSERVATION BOND FUND FY20 BUDGETED EXPENDITURES



FY19-FY23 MAINTENANCE AND CAPITAL IMPROVEMENT PLAN SUMMARY

Project Areas	FY19	FY20	FY21	FY22	FY23	TOTAL FY19-FY23
Capital Expenditures Fund	\$ 1,542,500	\$ 1,407,500	\$ 3,240,000	\$ 1,960,000	\$ 360,000	\$ 8,510,000
Capital Projects Fund	\$ 3,500,000	\$ 8,353,212	\$ 1,700,000	\$ 1,000,000	\$ 1,150,000	\$ 15,703,212
Conservation Projects	\$ 10,218,776	\$ 3,541,605	\$ 8,114,220	\$ 4,130,000	\$ 3,770,445	\$ 29,775,046
Secondary Roads Projects	\$ 8,120,000	\$ 6,890,000	\$ 4,632,000	\$ 4,890,000	\$ 5,500,000	\$ 30,032,000
Total Budgeted	\$ 23,381,276	\$ 20,192,317	\$ 17,686,220	\$ 11,980,000	\$ 10,780,445	\$ 84,020,258
Financing						
General Obligation Bond	\$ 9,592,500	\$ 7,394,790	\$ 7,440,000	\$ 5,460,000	\$ 4,610,000	\$ 34,497,290
Conservation Bond	\$ 3,862,500	\$ 2,473,000	\$ 3,464,220	\$ 4,055,000	\$ 1,681,445	\$ 15,536,165
Debt Service Fund	\$ 13,455,000	\$ 9,867,790	\$ 10,904,220	\$ 9,515,000	\$ 6,291,445	\$ 50,033,455
General Fund	\$ 7,626,276	\$ 8,937,022	\$ 6,232,000	\$ 1,465,000	\$ 3,289,000	\$ 27,549,298
Wetland Credit Sales	\$ 600,000	\$ 387,505	\$ 200,000	\$ -	\$ -	\$ 1,187,505
Fuel Tax	\$ 1,700,000	\$ 1,000,000	\$ 350,000	\$ 1,000,000	\$ 1,200,000	\$ 5,250,000
Total County Funding	\$ 23,381,276	\$ 20,192,317	\$ 17,686,220	\$ 11,980,000	\$ 10,780,445	\$ 84,020,258
Federal or State Grants	\$ -	\$ 930,000	\$ 718,000	\$ -	\$ -	\$ 1,648,000
Cities or Other Entities	\$ 240,000	\$ 2,645,000	\$ -	\$ -	\$ -	\$ 2,885,000
Farm to Market Funds	\$ 9,775,000	\$ 4,340,000	\$ 2,900,000	\$ 1,920,000	\$ 2,700,000	\$ 21,635,000
Total Project Funding	\$ 33,396,276	\$ 28,107,317	\$ 21,304,220	\$ 13,900,000	\$ 13,480,445	\$ 110,188,258



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

FY2019 – FY2023

Part I - Introduction

The Johnson County Maintenance and Capital Improvement Plan (MCIP) for FY19 to FY23 was adopted by the Board of Supervisors on May 23, 2019. 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 \$50,000 or more, involve significant disruption of service or operation, are included in strategic priorities, or require multi-year planning. The costs provided are estimates based on the knowledge available at the time the plan was prepared. This document is intended to provide general guidelines for planning purposes. Approval and timing of all projects are subject to finalization of costs and action by the Board of Supervisors.

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. Some construction projects may span fiscal years so the project will be listed in the fiscal year where it is substantially completed.

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

FY19

Maintenance projects (Total \$1,542,500)

Project	Expected Cost
Health and Human Services (HHS) building lights	\$ 114,008
HHS windows, all sections	\$ 880,500
County Courthouse design and renovations	\$ 300,000
Chiller for Johnson County Courthouse	\$ 60,000
Carpet for Courtroom 2B and Judges' Chambers	\$ 25,000
Fleet building boiler replacement	\$ 33,992
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 \$3,500,000)

Project	Expected Cost
Johnson County Historic Poor Farm	\$ 700,000
Behavioral Health Urgent Care Center (BHUCC)	\$1,600,000
County Attorney buildout at the MidWestOne building	\$1,200,000

Conservation projects (Total \$10,218,776)

Project	Expected Cost
Hoover Trail, Phase 1 & 2	\$1,973,847
Hoover Trail, Phase 3A & 3B	\$ 883,900
Kent Park Lake Restoration	\$1,529,029
Cedar River Crossing, Wetland Bank Construction	\$ 600,000
Property acquisition	\$1,810,000
Sutliff northern operations shop construction	\$ 422,000
Mehaffey Trail	\$3,000,000

Secondary Roads projects (Total \$8,120,000)

Project	Expected Cost
Highway 965, Phase 2 of 2, North Liberty to Croy Road	\$4,375,000 Farm to Market
Strawbridge Road NE over Rapid Creek, bridge replacement	\$ 305,000 County
Ely Road, Phase 5 of 5, 140 th Street to Ely Road Phase 2 area	\$4,200,000 Farm to Market
140 th Street, Highway 1 to Sutliff Road	\$1,200,000 Farm to Market
Johnson-Iowa Road SW over Deer Creek, bridge replacement	\$ 240,000 County
	\$ 240,000 Iowa County
120 th Street, West Swisher to Johnson-Iowa Road and Highway	\$ 150,000 County
965 to Swisher east city limit	\$1,700,000 Fuel tax
	\$2,050,000 FY18 bond
Herbert Hoover Highway, Phase 1 of 3, I-80 to Wapsi Avenue	\$2,500,000 FY19 bond
Wapsi Avenue SE, I-80 to 400 th Street	\$ 325,000 County
Black Hawk Avenue Maintenance Rehabilitation Program (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
Cedar River Crossing Wetland Mitigation Bank	\$ 410,000 County

FY19 total: \$23,381,276 Operations/bonding
\$ 9,775,000 Farm to Market
\$ 0 Federal funds

FY20

Maintenance projects (Total \$1,207,500)

Project	Expected Cost
Health and Human Services building (HHS) lights, 3rd floor	\$ 45,000
Johnson County Courthouse design and renovations	\$ 600,000
Security upgrades for various buildings	\$ 50,000
Green initiatives	\$ 30,000
Jail lot overlay	\$ 32,000
Sidewalk repairs	\$ 12,000
HHS ramp sealing	\$ 125,000
Replace 3 heat pumps at Roads building	\$ 97,000
Replace heaters in Sheriff's South Building	\$ 10,000
Space analysis by architect	\$ 40,000
ADA compliance renovations	\$ 100,000
Courthouse roof repair	\$ 51,500
Safety Improvements	\$ 15,000

Capital Building projects (Total \$8,353,212)

Project	Expected Cost
Johnson County Historic Poor Farm	\$ 487,290
Addition to SEATS garage (3 bays for bus parking)	\$ 900,000
County Attorney furnishings at the MidWestOne building	\$ 300,000
SEATS/Roads fueling station	\$ 600,000
Behavior Health Urgent Care Center (BHUCC)	\$6,065,922

Conservation projects (Total \$3,541,605)

Project	Expected Cost
Hoover Trail, Phase 3C	\$ 606,100
Land acquisition	\$1,290,000
Clear Creek Trail to Kent Park engineering	\$ 580,000
Clear Creek Trail Ireland Ave construction – City of Tiffin	\$ 400,000
Hoover Trail land acquisition	\$ 400,000
Sutliff northern operations shop construction	\$ 278,000
Pechman Creek Delta wetland, Phase 1	\$ 137,505
Cedar River Crossing, Wetland Bank Construction	\$ 250,000

Secondary Roads projects (Total \$6,890,000)

Project	Expected Cost
IWV Road, Phase 6 of 6, Hebl Avenue to Highway 218	\$1,560,000 Farm to Market \$1,210,000 City of Iowa City \$ 930,000 Federal
540 th Street, Highway 1 to Gable Avenue	\$ 780,000 Farm to Market \$ 35,000 Developers escrow
Black Hawk Avenue over Old Man's Creek, bridge replacement	\$1,500,000 Farm to Market
Utah Avenue over Rapid Creek, bridge replacement	\$ 350,000 County
Amana Road, Highway 965 to Greencastle Avenue	\$1,000,000 Fuel tax \$ 500,000 Farm to Market
Herbert Hoover Highway, Phase 2 of 3, Wapsi Avenue to 1 mile East	\$2,500,000 FY20 bond
Curtis Bridge Road, 120 th Street to Spring Valley	\$1,000,000 City of Shueyville \$ 540,000 County \$ 960,000 Loan to Shueyville
Old 218/Riverside Drive Rehabilitation, North of Oak Crest Hill Road to McCollister Road	\$1,200,000 bond
River Junction Road (MRP), Otter Creek Road to 1,200 feet west	\$ 40,000 County
Hickory Hollow Road (MRP), Mohawk Road to 120 th Street	\$ 300,000 County
	FY20 total: \$19,992,317 Operations/bonding
	\$ 4,340,000 Farm to Market funds
	\$ 930,000 Federal funds

FY21

Maintenance projects (Total \$3,240,000)

Project	Expected Cost
Security upgrades for various buildings	\$ 50,000
Green initiatives	\$ 30,000
Johnson County Courthouse renovations	\$ 1,000,000
ADA compliance renovations	\$ 250,000
Administration building south drive repairs	\$ 40,000
Administration building porous concrete replacement	\$ 82,000
HHS ramp seal	\$ 125,000
Jail Door Maintenance	\$ 15,000
Joint Emergency Communications Center (JECC) radio replacement	\$ 1,500,000
Joint Emergency Communications Center (JECC) tower upgrade	\$ 148,000

Capital Building projects (Total \$1,700,000)

Project	Expected Cost
Johnson County Historic Poor Farm	\$400,000
Storage building for EMA	\$600,000
Cold storage building for Secondary Roads	\$200,000
Space reorganization	\$500,000

Conservation projects (Total \$8,114,220)

Project	Expected Cost
Clear Creek Trail construction	\$3,000,000
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	\$ 200,000
Pechman Creek Delta Fish Crossing	\$ 270,000
Land acquisition	\$1,000,000
Solar electric at Kent Park	\$ 250,000
Sutliff northern operations shop construction	\$ 500,000

Secondary Roads projects (Total \$4,632,000)

Project	Expected Cost
500 th Street, Angle Road to Highway 1	\$ 650,000 County
	\$ 350,000 Fuel tax
Putnam Street over east fork of Rapid Creek, bridge replacement	\$ 400,000 Farm to Market
Local bridge maintenance	\$ 480,000 County
Black Hawk Avenue over Clear Creek, bridge replacement	\$ 448,000 CHBP grant
	\$ 112,000 County
Herbert Hoover Highway, Phase 3 of 3, East of Wapsi Avenue to Johnson-Cedar Road	\$2,500,000 FY21 bond
	\$2,500,000 Farm to Market
Taft Avenue (MRP), American Legion Road to 420 th Street	\$ 240,000 County
180 th Street NE (MRP), Utah Avenue to Cedar County line	\$ 300,000 County

FY21 total: \$17,686,220 Operations/bonding
\$ 2,900,000 Farm to Market funds
\$ 718,000 Federal funds

FY22

Maintenance projects (Total \$1,960,000)

Project	Expected Cost
Security upgrades for various buildings	\$ 50,000
Green initiatives	\$ 30,000
Safety Improvements	\$ 15,000
LED light upgrade at Secondary Roads/SEATS buildings	\$ 100,000
Joint Emergency Communications Center (JECC) radio replacement	\$1,500,000
Jail Door Maintenance	\$ 15,000
ADA compliance renovations	\$ 250,000

Capital building projects (Total \$1,000,000)

Project	Expected Cost
Johnson County Historic Poor Farm	\$500,000
Space reorganization at HHS and Administration buildings	\$500,000

Conservation projects (Total \$4,130,000)

Project	Expected Cost
Cedar River Crossing	\$ 800,000
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
Solar electric at Pechman Creek Delta	\$ 75,000

Secondary Roads projects (Total \$4,890,000)

Project

Expected Cost

Rohret Road over Mooney Creek, bridge replacement	\$ 460,000 Farm to Market
American Legion Road	\$1,460,000 Farm to Market
	\$ 640,000 County
	\$1,000,000 fuel tax
Dingleberry Road over Rapid Creek, bridge replacement	\$ 750,000 County
120 th Street, City of Shueyville to Hickory Hollow and Club Road, City of Shueyville to Linn County	\$2,500,000 FY22 bond

FY22 total: \$11,980,000 Operations/bonding
\$ 1,920,000 Farm to Market funds
\$ 0 Federal funds

FY23

Maintenance projects (Total \$360,000)

Project	Expected Cost
Security upgrades for various buildings	\$ 50,000
Green initiatives	\$ 30,000
Safety Improvements	\$ 15,000
ADA compliance renovations	\$250,000
Jail Door Maintenance	\$ 15,000

Capital building projects (Total \$1,150,000)

Project	Expected Cost
Johnson County Historic Poor Farm	\$400,000
Justice Center plan	\$100,000
921 S Clinton St property plan	\$100,000
Space reorganization at HHS and administration buildings	\$500,000
Additional Ambulance location plan	\$ 50,000

Conservation projects (Total \$3,770,445)

Project	Expected Cost
Johnson County Historic Poor Farm Trail	\$ 500,000
Kent Park Beach Renovation, Phase 1	\$ 1,181,445
Kent Park Beach Renovation, Phase 2	\$ 944,000
Kent Park ADA compliant restrooms	\$ 825,000
Kent Park Lake Entry Improvements	\$ 220,000
Solar electric in Hills access area	\$ 100,000

Secondary Roads projects (Total \$5,500,000)

Project	Expected Cost
520 th Street over Iowa River, bridge replacement	\$1,000,000 Farm to Market
540 th Street, Calkins Avenue to Highway 1	\$1,700,000 Farm to Market
	\$1,200,000 County
	\$1,200,000 Fuel tax
120 th Street, Phase 2, Hickory Hollow Road to Ely Road	\$3,100,000 Bond

FY23 total: \$10,780,445 Operations/bonding
 \$ 2,700,000 Farm to Market funds
 \$ Federal funds

Part III: Project details

FY19

Maintenance projects

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

Need	Needs to be addressed due to design and construction deficiencies
Timeline	
Estimated cost	\$114,0080
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	\$880,500
Funding source/plan	FY19 budget, Department 44
Sustainability	Will check on rebates.

Johnson County Courthouse renovations

Need	Renovations of Courthouse, including courtrooms and/or former County Attorney's Office space
Timeline	
Estimated cost	\$300,000
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	\$60,000
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	\$33,992
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

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
Sustainability	

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	\$700,000 (West Barn repairs, first half of signage project, cover crops)
Funding source/plan	FY19 budget, Department 25
Sustainability	

Behavioral Health Urgent Care Center (BHUCC)

Need	Purchase of land for facility
Timeline	Fall 2018
Estimated cost	\$1,600,000
Funding source/plan	FY19 budget, Department 85

County Attorney buildout at MidWestOne building

Need	Start the build out of office space at MidWestOne building
Timeline	
Estimated cost	\$1,200,000
Funding source/plan	FY19 budget, Department 85

Conservation projects

Hoover Trail, Phase 1 & 2

Need	Continue construction of phase 1 and 2 of trail
Timeline	7/1/18-6/30/19
Estimated cost	\$1,973,847
Funding source/plan	FY19 budget, Department 82, Department 83

Hoover Trail, Phase 3A & B

Need	Tunnel underpass to Polk Ave.
Timeline	3/1/18-6/30/19
Estimated cost	\$883,900
Funding source/plan	FY19 budget, Conservation bond, Department 83, grant

Kent Park Lake Restoration

Need	Construction of retention ponds
Timeline	7/1/18-6/30/19
Estimated cost	\$1,529,029
Funding source/plan	FY19 budget, Department 82, Department 83

Cedar River Crossing, Wetland Bank Construction

Need	Wetland restoration (MBI requirements)
Timeline	7/1/18-6/30/19
Estimated cost	\$600,000
Funding source/plan	FY19 budget, Department 83, wetland credit sales

Property acquisition

Need	Property for land conservation (Schwab/Burford 99 acres)
Timeline	12/1/18-1/31/19
Estimated cost	\$1,810,000
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	2/1/19-6/30/19
Estimated cost	\$422,000
Funding source/plan	FY19 budget, Capital projects, Department 85 - \$700,000

Mehaffey Trail

Need	Continue construction of Mehaffey Trail
Timeline	7/1/18-6/30/19
Estimated cost	\$3,000,000
Funding source/plan	FY19 budget, Department 82, Department 83

Secondary Roads projects

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

Need	Pavement rehabilitation, 3390/2810 AADT, 3.5 miles, 19A
Timeline	2019 construction season
Estimated cost	\$4,375,000
Funding source/plan	\$4,375,000 Farm to Market

Strawbridge Road NE over Rapid Creek

Need	Bridge replacement, 19B
Timeline	2019 construction season
Estimated cost	\$305,000
Funding source/plan	\$305,000 County (Department 49)

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

Need	Reconstruction with flood mitigation, 3670/3080 AADT, 2.07 miles, 19C
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, 19D
Timeline	2019 construction season
Estimated cost	\$1,200,000
Funding source/plan	\$1,200,000 Farm to Market

Johnson-Iowa Road SW over Deer Creek

Need	Bridge replacement, 140 AADT, 0.11 miles, 19E
Timeline	2019 construction season
Estimated cost	\$480,000
Funding source/plan	\$240,000 County (Department 49), \$240,000 Iowa County

120th Street, west Swisher to Johnson-Iowa Road and Highway 965 to east Swisher

Need	Includes Highway 965 to east side of Swisher city limit and west side of Swisher city limit to Johnson-Iowa Road. Hot Mix Asphalt (HMA) resurfacing with base widening, 1640/4360 AADT, 7.3 miles, 19F
Timeline	2019 construction season
Estimated cost	\$3,900,000
Funding source/plan	\$150,000 County (Department 49), \$1,700,000 Fuel tax, (\$2,050,000 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)

Wapsi Avenue SE (MRP), I-80 to 400th Street

Need	Maintenance Rehabilitation Program (MRP), Grade, Macadam Base, Choke Surface, 140 AADT, 1.75 miles, M19-1
Timeline	2019 construction season
Estimated cost	\$325,000
Funding source/plan	\$325,000, County (Department 49)

Black Hawk Avenue (MRP), IWV to City of Oxford

Need	MRP, traverse crack repair, 800/1190 AADT, 4.4 miles, M19-2
Timeline	2019 construction season
Estimated cost	\$100,000
Funding source/plan	\$100,000 County (Department 49)

Sioux Avenue (MRP), Highway 6 to Napoleon Street

Need	MRP, double seal coat surface, 280/230 AADT, 2.0 miles, M19-3
Timeline	2019 construction season
Estimated cost	\$150,000
Funding source/plan	\$150,000 local (Department 49)

James Avenue (MRP), 140th Street to Tranquil Court

Need	MRP, grade, macadam stone base, choke surface, 710 AADT, 0.5 miles, M19-4
Timeline	2019 construction season
Estimated cost	\$100,000
Funding source/plan	\$100,000 County (Department 49)

Napoleon Street (MRP), I.C. Kickers Soccer Park to Sioux Avenue

Need	MRP, double seal coat surface, 250 AADT, 1.2 miles, M19-5
Timeline	2019 construction season
Estimated cost	\$90,000
Funding source/plan	\$90,000 County (Department 49)

Cedar River Crossing Wetland Mitigation Bank

Need	Land moving for development of wetland bank
Timeline	2019 construction season
Estimated cost	\$410,000
Funding source/plan	\$410,000 local (Department 49)

Total FY19 cost estimate:

Maintenance:	\$ 1,542,500
Capital:	\$ 3,500,000
Conservation:	\$10,218,776
<u>Secondary Roads:</u>	<u>\$ 8,120,000</u>
Total:	\$23,381,276

FY20

Maintenance projects

Health and Human Services (HHS) building lights, third 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 courtrooms for ADA compliance
Timeline	
Estimated cost	\$600,000
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.

Jail parking lot overlay

Need	Repair cracks and soft spots
Timeline	
Estimated cost	\$32,000
Funding source/plan	FY20 budget, Department 44

Sidewalk repairs & Courthouse stairs replacement

Need	Replace crumbling concrete, safety concern
Timeline	
Estimated cost	\$12,000
Funding source/plan	FY20 budget, Department 44

HHS Building Ramp Sealing

Need	Seal ramp surface
Timeline	
Estimated cost	\$125,000
Funding source/plan	FY20 budget, Department 44

Replace 3 heat pumps at Secondary Roads building

Need	Heat pumps failing for about one year
Timeline	
Estimated cost	\$97,000
Funding source/plan	FY20 budget, Department 44
Sustainability	Check on rebates

Replace heaters at Sheriff's South Building

Need	Heat exchangers are not operating properly
Timeline	
Estimated cost	\$10,000
Funding source/plan	FY20 budget, Department 44
Sustainability	Check on rebates

Space Analysis by Architect

Need	Analyze space needs for all county departments
Timeline	
Estimated cost	\$40,000
Funding source/plan	FY20 budget, Department 44

ADA compliance renovations

Need	Renovation of various buildings for ADA compliance
Timeline	
Estimated cost	\$100,000
Funding source/plan	FY20 budget, Department 44

Courthouse Roof Repair

Need	Spot repair of roof on county courthouse
Timeline	
Estimated cost	\$51,500
Funding source/plan	FY20 budget, Department 44

Safety Improvements

Need	Address safety needs as they arise
Timeline	
Estimated cost	\$15,000
Funding source/plan	FY20 budget, Department 44

Capital Building projects

Johnson County Historic Poor Farm

Need	Implementation of developed plan
Timeline	
Estimated cost	\$487,290 (parking and sidewalk design and concrete work, Dairy Barn repairs)
Funding source/plan	FY20 budget, Department 25

Addition to SEATS garage

Need	Add 3 bays to SEATS garage to house buses
Timeline	
Estimated cost	\$900,000
Funding source/plan	FY20 budget, Department 85
Sustainability	Check on rebates

County Attorney furnishings at MidWestOne building

Need	Furnishings at office space at MidWestOne building
Timeline	
Estimated cost	\$300,000
Funding source/plan	FY20 budget, Department 85

SEATS/Secondary Roads Fuel Station

Need	Replace 3 tanks and 4 fuel pumps, add canopy for fueling
Timeline	
Estimated cost	\$600,000
Funding source/plan	FY20 budget, Department 85

Behavior Health Urgent Care Center (BHUCC) facility construction

Need	Construction of BHUCC facility
Timeline	2019-2020 construction season
Estimated cost	\$6,065,922
Funding source/plan	FY20 budget, Department 85
Sustainability	Check on MidAmerican commercial new construction rebates

Conservation projects

Hoover Trail, Phase 3C

Need	Construction of tunnel underpass to Polk Ave.
Timeline	7/1/19-10/1/20
Estimated cost	\$606,100
Funding source/plan	FY20 budget, Department 82, Department 83, Grants

Land acquisition

Need	Property for land conservation
Timeline	12/1/19-1/31/20
Estimated cost	\$1,290,000
Funding source/plan	FY20 budget, Department 83

Clear Creek Trail to Kent Park engineering

Need	Clear Creek Trail from Half Moon Road to Kent Park, engineering and permitting
Timeline	10/1/19-6/30/20
Estimated cost	\$580,000
Funding source/plan	FY20 budget, Department 83, Grants

Clear Creek Trail Ireland Ave construction

Need	Construction of spur trail along Ireland Ave from Tiffin to Clear Creek trail
Timeline	7/1/19-6/30/20
Estimated cost	\$400,000
Funding source/plan	FY20 budget, Department 83, City of Tiffin

Hoover Trail land acquisition

Need	Land acquisition for Hoover Trail from the City of Solon to Oasis Road.
Timeline	7/1/19-12/31/19
Estimated cost	\$400,000
Funding source/plan	FY20 budget, Department 83

Sutliff Northern Operations Shop Construction

Need	Construction of shop building
Timeline	7/1/19-10/1/19
Estimated cost	\$278,000
Funding source/plan	FY20 bond

Pechman Creek Delta wetland, Phase 1

Need	Develop master plan for 380 acres
Timeline	9/1/19-6/30/20
Estimated cost	\$137,505
Funding source/plan	Wetland credit sales

Cedar River Crossing, Wetland Bank Construction

Need	Planning and construction of fish passage crossing
Timeline	7/1/19-6/30/20
Estimated cost	\$250,000
Funding source/plan	Wetland credit sales

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	\$1,560,000 Farm to Market, \$1,210,000 City of Iowa City, \$930,000 Federal

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 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	\$1,500,000 Farm to Market

Utah Avenue 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 County (Department 49)

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)

Curtis Bridge Road, 120th Street to Spring Valley

Need	Reconstruction, 2940 AADT, 1.0 miles, 19G
Timeline	2020 construction season
Estimated cost	\$2,500,000
Funding source/plan	\$1,000,000 City of Shueyville, \$540,000 (Department 49), \$960,000 bond

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	2019-20 construction season
Estimated cost	\$1,200,000
Funding source/plan	\$1,200,000, FY20 bond (Department 85)

River Junction Road (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 County (Department 49)

Hickory Hollow Road (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 County (Department 49)

Total FY20 cost estimate:

Maintenance:	\$ 1,207,500
Capital:	\$ 8,353,212
Conservation	\$ 3,541,605
<u>Secondary Roads</u>	<u>\$ 6,890,000</u>
Total:	\$19,992,317

FY21

Maintenance projects

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 area
Timeline	
Estimated cost	\$1,000,000
Funding source/plan	FY21 budget, Department 44
Sustainability	Consider using low-emitting or recycled materials.

ADA compliance renovations

Need	Renovation of various buildings for ADA compliance
Timeline	
Estimated cost	\$250,000
Funding source/plan	FY21 budget, Department 44

Administration Building south driveway repairs

Need	Repair ongoing issues
Timeline	
Estimated cost	\$40,000
Funding source/plan	FY21 budget, Department 44

Administration Building porous concrete replacement

Need	Replace crumbling concrete
Timeline	
Estimated cost	\$82,000
Funding source/plan	FY21 budget, Department 44

HHS Building Ramp Sealing

Need	Seal ramp surface
Timeline	
Estimated cost	\$125,000
Funding source/plan	FY21 budget, Department 44

Jail door maintenance

Need	Ongoing preventive maintenance of jail doors
Timeline	
Estimated cost	\$15,000
Funding source/plan	FY21 budget, Department 44

Joint Emergency Communications Center (JECC) radio replacement

Need	Current radios at the end of their life cycle
Timeline	
Estimated cost	\$1,500,000
Funding source/plan	FY21 budget, Department 44

Joint Emergency Communications Center (JECC) tower upgrade

Need	Internal clocks for radio towers are at end of their life.
Timeline	
Estimated cost	\$148,000
Funding source/plan	FY21 budget, Department 44

Capital Building projects

Johnson County Historic Poor Farm

Need	Implementation of developed plan
Timeline	
Estimated cost	\$400,000 (nature trail, finish concrete repairs, dairy barn, pollinator seed, public amenities)
Funding source/plan	FY21 budget, Department 25

Storage building for Emergency Management Agency

Need	Cold storage building for EMA equipment
Timeline	
Estimated cost	\$600,000
Funding source/plan	FY21 budget, Department 85
Sustainability	Check on rebates

Cold storage building at Secondary Roads

Need	Cold storage building for Secondary Roads equipment
Timeline	
Estimated cost	\$200,000
Funding source/plan	FY21 budget, Department 85
Sustainability	Check on rebates

Space reorganization

Need	Renovation of current space to implement space use plan
Timeline	
Estimated cost	\$500,000
Funding source/plan	FY21 budget, Department 85
Sustainability	Check on rebates

Conservation projects

Clear Creek Trail construction

Need	Clear Creek Trail construction from Half Moon Road to Kent Park
Timeline	
Estimated cost	\$3,000,000
Funding source/plan	FY21 budget, Department 83

Land acquisition for Clear Creek Trail

Need	Land acquisition for Clear Creek Trail, Kent Park to City of Oxford
Timeline	
Estimated cost	\$700,000
Funding source/plan	FY21 budget, 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	\$200,000
Funding source/plan	Wetland bank credits

Pechman Creek Delta Fish Crossing

Need	Planning and construction of fish crossing
Timeline	
Estimated cost	\$270,000
Funding source/plan	Grants

Land acquisition

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

Solar electric at Kent Park

Need	Design and install solar electric array(s) at Kent Park.
Timeline	
Estimated cost	\$250,000
Funding source/plan	Conservation Department 24 and/or Department 81 SERF

Sutliff Northern Operations Shop Construction

Need	Construction of shop building
Timeline	
Estimated cost	\$500,000
Funding source/plan	Carryover from FY20 bond

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	\$650,000 County (Department 49), \$350,000 Fuel tax

Putnam Street 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)

Black Hawk Avenue over Clear Creek

Need	Bridge replacement, 240 AADT, 0.2 miles, 21D
Timeline	2021 construction season
Estimated cost	\$560,000
Funding source/plan	\$448,000 CHBP Grant, \$112,000 County (Department 49)

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), \$2,500,000 Farm to Market

Taft Avenue (MRP), American Legion Road to 420th Street

Need	MRP, Grade, Macadam stone base, Choke surface, 260 AADT, 1.3 miles, M21-1
Timeline	2021 construction season
Estimated cost	\$240,000
Funding source/plan	\$240,000 County (Department 49)

180th Street NE (MRP), Utah Avenue to Cedar County line

Need	MRP, Otta seal, 270/160 AADT, 3.8 miles, M21-2
Timeline	2021 construction season
Estimated cost	\$300,000
Funding source/plan	\$300,000 County (Department 49)

Total FY21 cost estimate:

Maintenance:	\$ 3,240,000
Capital:	\$ 1,700,000
Conservation	\$ 8,114,220
<u>Secondary Roads</u>	<u>\$ 4,632,000</u>
Total:	\$17,686,220

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.

Safety Improvements

Need	Address safety needs as they arise
Timeline	
Estimated cost	\$15,000
Funding source/plan	FY22 budget, Department 44
Sustainability	

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. May need pre-approval.

Joint Emergency Communications Center (JECC) radio replacement

Need	Replace JECC radios
Timeline	
Estimated cost	\$1,500,000
Funding source/plan	FY22 budget, Department 44

Jail door maintenance

Need	Ongoing preventive maintenance of jail doors
Timeline	
Estimated cost	\$15,000
Funding source/plan	FY22 budget, Department 44

ADA compliance renovations

Need	Renovation of various buildings for ADA compliance
Timeline	
Estimated cost	\$250,000
Funding source/plan	FY22 budget, Department 44

Capital Building projects

Johnson County Historic Poor Farm

Need	Implementation of developed plan
Timeline	
Estimated cost	\$500,000 (Trail 1, fencing/gates, grasses, additional well, north shed)
Funding source/plan	FY22 budget, Department 25
Sustainability	Will check on rebates.

Space reorganization

Need	Renovation of current space to implement space use plan
Timeline	
Estimated cost	\$500,000
Funding source/plan	FY22 budget, Department 85
Sustainability	Check on rebates

Conservation projects

Cedar River Crossing

Need	Entry improvements, landscaping, erosion control
Timeline	
Estimated cost	\$800,000
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 Oasis Road
Timeline	
Estimated cost	\$1,200,000
Funding source/plan	Conservation bond, Department 83

Solar electric at Pechman Creek Delta

Need	Design and installation of solar electric array(s)
Timeline	
Estimated cost	\$75,000
Funding source/plan	FY21 budget, Department 24 and/or Department 81 SERF
Sustainability	Check on rebates

Secondary Roads

Rohret Road 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 County (Department 49), \$1,000,000 Fuel tax

Dingleberry Road over Rapid Creek

Need	Bridge replacement, 400 AADT, 0.2 miles, 22C
Timeline	2022 construction season
Estimated cost	\$750,000
Funding source/plan	\$750,000 County (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:	\$ 1,960,000
Capital:	\$ 1,000,000
Conservation	\$ 4,130,000
<u>Secondary Roads</u>	<u>\$ 4,890,000</u>
Total:	\$11,980,000

FY23

Maintenance projects

Security upgrades for various buildings

Need	Identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$50,000
Funding source/plan	FY23 budget, Department 44

Green initiatives

Need	Identified by Board of Supervisors as strategic goal
Timeline	
Estimated cost	\$30,000
Funding source/plan	FY23 budget, Department 44

Safety Improvements

Need	Address safety needs as they arise
Timeline	
Estimated cost	\$15,000
Funding source/plan	FY23 budget, Department 44
Sustainability	

ADA compliance renovations

Need	Renovation of various buildings for ADA compliance
Timeline	
Estimated cost	\$250,000
Funding source/plan	FY23 budget, Department 44

Jail door maintenance

Need	Ongoing preventive maintenance of jail doors
Timeline	
Estimated cost	\$15,000
Funding source/plan	FY23 budget, Department 44

Capital Building projects

Johnson County Historic Poor Farm

Need	Year five of Poor Farm plan FY23
Timeline	
Estimated cost	\$400,000 (Trail 2, rain garden, biocells, soil restoration)
Funding source/plan	FY23 budget, Department 25

Justice Center plan

Need	Design of proposed justice center
Timeline	
Estimated cost	\$100,000
Funding source/plan	FY23 budget, Department 85

921 S Clinton Street property plan

Need	Design of building for public/private partnership
Timeline	
Estimated cost	\$100,000
Funding source/plan	FY23 budget, Department 85

Space reorganization

Need	Renovation of current space to implement space use plan
Timeline	
Estimated cost	\$500,000
Funding source/plan	FY23 budget, Department 85
Sustainability	Check on rebates

Planning for Ambulance location in north part of the county

Need	Plan location of ambulance for free in city fire station same as Iowa City and Coralville
Timeline	
Estimated cost	\$50,000
Funding source/plan	FY23 budget, Department 85

Conservation projects

Johnson County Historic Poor Farm Trail

Need	Engineering, permitting, construction
Timeline	
Estimated cost	\$500,000
Funding source/plan	FY23 bond, Department 83

Kent Park Beach Renovations, Phase 1

Need	Water quality, ADA
Timeline	
Estimated cost	\$1,181,445
Funding source/plan	FY23 bond, Department 83

Kent Park Beach Renovation, Phase 2

Need	Water quality, ADA
Timeline	
Estimated cost	\$944,000
Funding source/plan	FY23 budget, Department 83

Kent Park ADA compliant restrooms

Need	ADA compliance
Timeline	
Estimated cost	\$825,000
Funding source/plan	FY23 budget, Department 83

Kent Park Lake Entry Improvements

Need	ADA compliance
Timeline	
Estimated cost	\$220,000
Funding source/plan	FY23 budget, Department 83

Solar electric in Hills access area

Need	Design and installation of solar electric at Hills access
Timeline	
Estimated cost	\$100,000
Funding source/plan	FY23 budget, Department 83 and/or Department 81 SERF

Secondary Roads Projects

520th Street over Iowa River

Need	Bridge deck replacement, 1950 AADT, 0.2 miles, 23A
Timeline	2023 construction season
Estimated cost	\$1,000,000
Funding source/plan	\$1,000,000 Farm to Market

540th Street, Calkins Avenue to Highway 1

Need	Pavement rehabilitation, 780-1010 AADT, 4.0 miles, 23B
Timeline	2023 construction season
Estimated cost	\$4,100,000
Funding source/plan	\$1,700,000 Farm to Market, \$1,200,000 County (Department 49), \$1,200,000 Fuel tax

120th Street, Phase 2, Hickory Hollow to Ely Road

Need	Pavement rehabilitation, 1690 AADT, 2.5 miles, 23C
Timeline	2023 construction season
Estimated cost	\$3,100,000
Funding source/plan	\$3,100,000 2023 bond (Department 85)

Total FY23 cost estimate:

Maintenance:	\$ 360,000
Capital:	\$1,150,000
Conservation	\$3,770,445
<u>Secondary Roads</u>	<u>\$5,500,000</u>
Total:	\$10,780,000

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. 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/Fleet Management Maintenance Building. Budget: \$4,000,000	\$3,948,738
Johnson County Historic Poor Farm, various projects. Budget: \$45,000	\$37,907

FY15

Maintenance projects

Project	Actual cost
Jail control and doors. Budget: \$1,200,000	\$1,100,775
Jail flooring, painting, and upgrading while inmates are removed	\$38,000
Jail plumbing	\$250,000
Courthouse garage tuck-pointing. Budget: \$32,000	\$24,860

Repair of Courthouse steps and resolution of drainage issues. 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
Johnson County Historic Poor Farm. Budget: \$20,000	\$4,558
Removal of houses across from the jail	\$70,000
Ambulance Service and Medical Examiner Facility	\$40,000 saved
Health and Human Services parking ramp crack seal. Budget: \$12,000	\$24,949

FY16

Maintenance Projects

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

Capital Building projects

Project	Actual cost
Ambulance Service and Medical Examiner Facility. Budget: \$2,325,000	\$630,493
Johnson County History Poor Farm. Budget: \$89,500	\$104,914
Courthouse security entrance. 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. Budget: \$350,000	\$328,560

Conservation projects

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

FY17

Maintenance projects

Project	Actual cost
Health and Human Services building HVAC. Budget: \$300,000	\$345,181
Security for various buildings. Budget: \$50,000	\$2,854
Green initiatives. Budget: \$30,000	\$5,114

Capital Building projects

Project	Actual cost
Ambulance Service and Medical Examiner Facility. Budget: \$8,360,000	\$7,251,261
Johnson County Historic Poor Farm. Budget: \$100,000	\$ 111,531

Conservation projects

Project	Actual cost
Hoover Trail. Budget: \$1,308,215	\$ 15,282

Cedar River Crossing – wetland bank. Budget: \$359,079	\$ 95,951
Mehaffey Bridge Trail. Budget: \$2,533,000	\$249,164
Acquisition of land along Clear Creek	\$100,597
Kent Park lake restoration. Budget: \$1,125,000	\$126,490
Kent Park projects. Budget: \$41,666	\$ 17,500
Sutliff operations shop. Budget: \$200,000	\$ 35,444

Secondary Roads projects

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

FY18

Maintenance projects

Project	Actual Cost
Security upgrades for various buildings. Budget: \$50,000	\$ 21,625

ADA ramp for the Johnson County Courthouse. Budget: 95,000	\$ 99,897
Solar for the Ambulance and Medical Examiner Facility: Budget \$120,000	\$ 74,569
Generator for the Johnson County Jail. Budget : \$200,000	\$123,545
Jail door maintenance. Budget: \$15,000	\$ 13,975

Capital building projects

Project	Actual Cost
Johnson County Historic Poor Farm. Budget: \$265,000	\$ 218,009
Ambulance Service and Medical Examiner Facility.	\$1,229,245
Behavioral Health Urgent Care (BHUC) building.	\$ 7,850

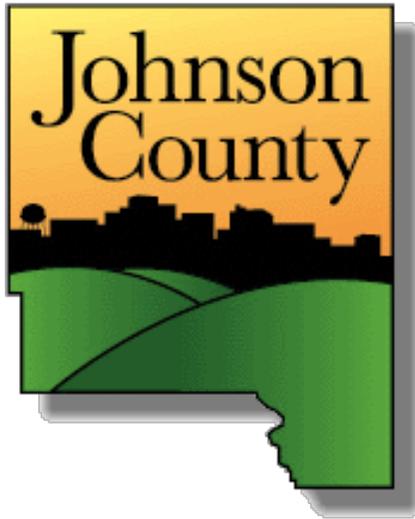
Conservation projects

Project	Actual Cost
Hoover Trail. Budget \$947,276	\$ 659,074
Kent Park Lake restoration. Budget \$1,117,000	\$ 677,805
Wetland bank at Cedar River Crossing. Budget \$1,271,869	\$ 440,894

Secondary Roads projects

Project	Actual Cost
Mehaffey Bridge Road Trail, North Liberty to Mehaffey Bridge	\$2,735,386
Ely Road, Phase 3 of 5, Hwy 382 intersection. Budget: \$900,000	\$ 892,740
Ely Road, Phase 4 of 5, Highway 382 to 140 th Street.	\$ 27,988
180 th Street Utah to Cedar County line. Budget: \$1,100,000	\$ 834,113
Swan Lake Road, bridge over Iowa River branch	\$ 53,385
Local bridge maintenance. Budget: \$500,000	\$ 195,483
Amana Road, culvert for Iowa River branch	\$ 76,746
Oak Crest Hill Road, culvert for Liberty Creek. Budget \$500,000	\$ 482,385
IWV Road, Phase 5 of 6, James Avenue to Ivy Avenue. Budget \$900,000	\$ 451,380

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.

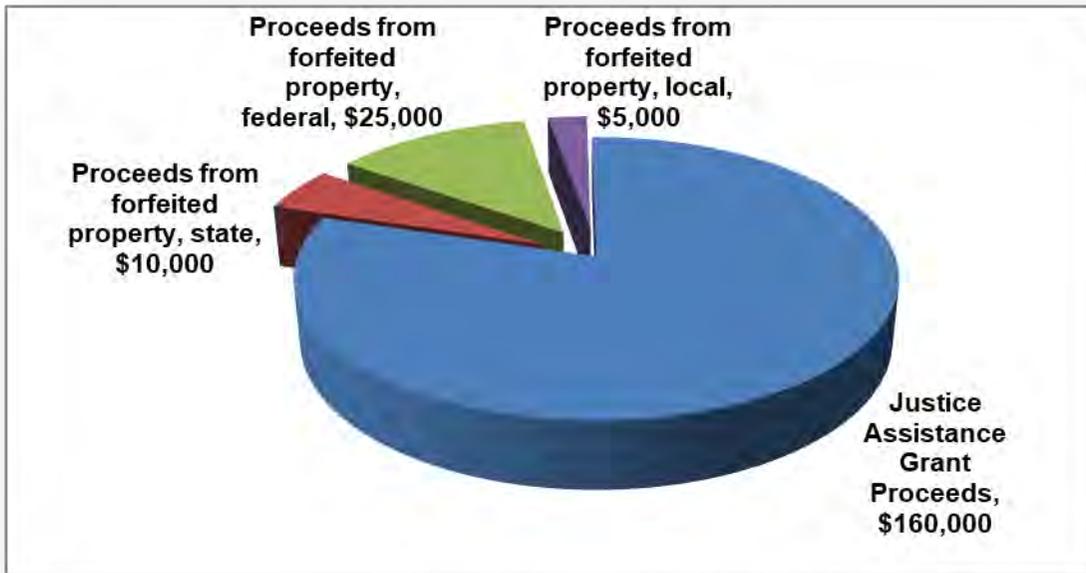
When the forfeiture proceedings are completed, a portion of the funds goes either to the State of Iowa or to the United States, depending on the jurisdiction of the forfeiture. The remaining funds are distributed to local law enforcement entities including the Johnson County Sheriff's Office and the 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 FY20 there is revenue of \$160,000 budgeted from a Justice Assistance Grant (JAG) and \$40,000 from forfeiture proceeds.

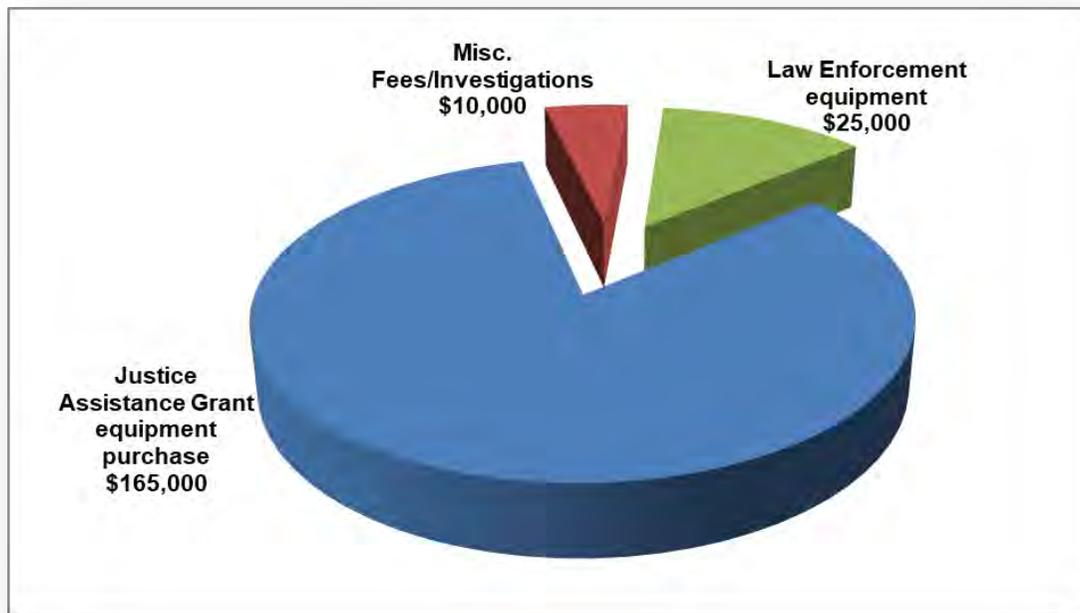
LAW ENFORCEMENT PROCEEDS FUND CASH STATEMENT

	FY17 Actual	FY18 Actual	FY19 Original	FY19 Amended	FY20 Budgeted
Revenues					
Property and other County taxes					
Intergovernmental	9,412	85	195,000	195,000	195,000
Charges for service			-	-	-
Use of money and property	171	509	-	-	-
Miscellaneous	1,000	-	5,000	5,000	5,000
Total revenues	10,583	594	200,000	200,000	200,000
Expenditures					
Operating					
Public safety and legal services	31,168	18,173	200,000	200,000	200,000
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	31,168	18,173	200,000	200,000	200,000
Excess (deficiency) of revenues over (under) expenditures	(20,585)	(17,579)	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	(20,585)	(17,579)	-	-	-
FUND BALANCES - Beginning of year	78,207	57,622	57,622	40,043	39,977
FUND BALANCES - End of year	\$ 57,622	\$ 40,043	\$ 57,622	\$ 40,043	\$ 39,977

LAW ENFORCEMENT PROCEEDS FY20 BUDGETED REVENUES



LAW ENFORCEMENT PROCEEDS FY20 BUDGETED EXPENDITURES



PROSECUTOR FORFEITURE PROCEEDS FUND NARRATIVE

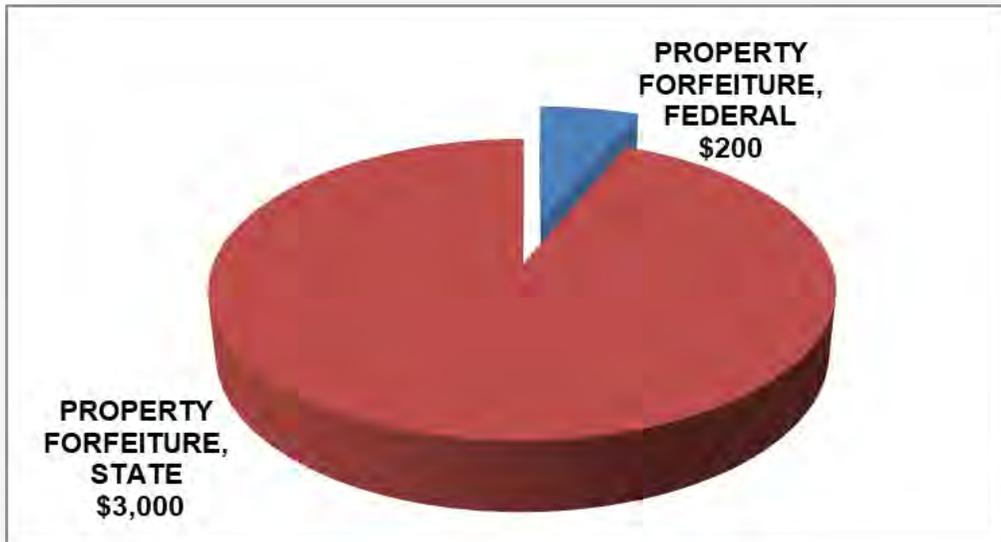
Both the State and Federal law contain provisions that allow law enforcement agencies to seize property for forfeiture if that property is illegal to possess, is determined to be proceeds from illegal conduct giving rise to forfeiture or is property that was used, or intended to be used to facilitate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

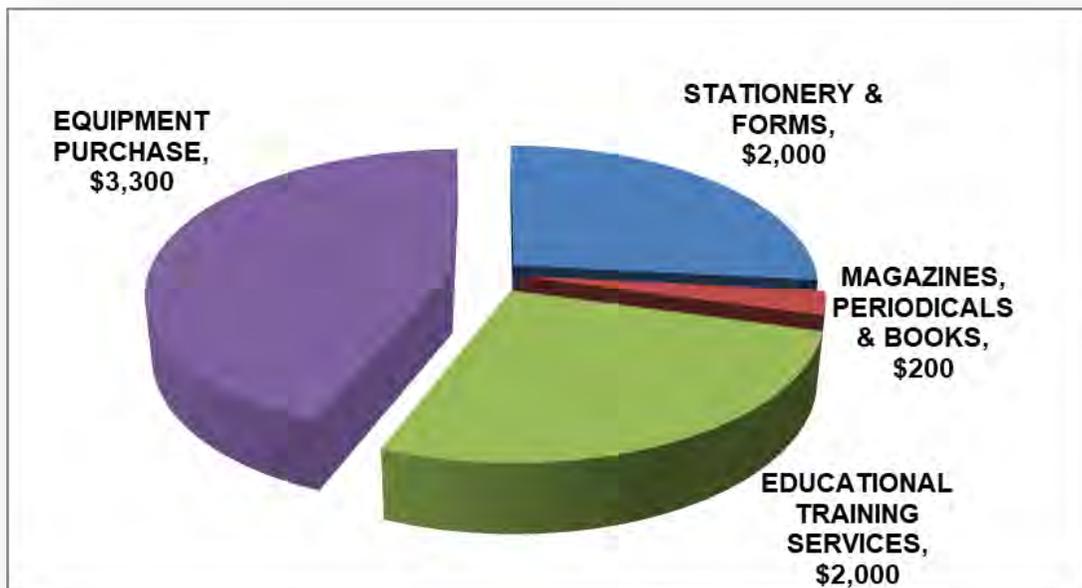
PROSECUTOR FORFEITURE PROCEEDS FUND CASH STATEMENT

	FY17 Actual	FY18 Actual	FY19 Original	FY19 Amended	FY20 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	5,948	996	3,200	3,200	3,200
Total revenues	5,948	996	3,200	3,200	3,200
Expenditures					
Operating					
Public safety and legal services	4,290	4,082	7,500	7,500	7,500
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	4,290	4,082	7,500	7,500	7,500
Excess (deficiency) of revenues over (under) expenditures	1,658	(3,086)	(4,300)	(4,300)	(4,300)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	1,658	(3,086)	(4,300)	(4,300)	(4,300)
FUND BALANCES - Beginning of year	45,839	47,497	43,197	44,411	40,111
FUND BALANCES - End of year	\$ 47,497	\$ 44,411	\$ 38,897	\$ 40,111	\$ 35,811

PROSECUTOR FORFEITURE PROCEEDS FY20 BUDGETED REVENUES



PROSECUTOR FORFEITURE PROCEEDS FY20 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 FY19, REAP was appropriated \$12 million, down from \$16 million in FY17.

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:

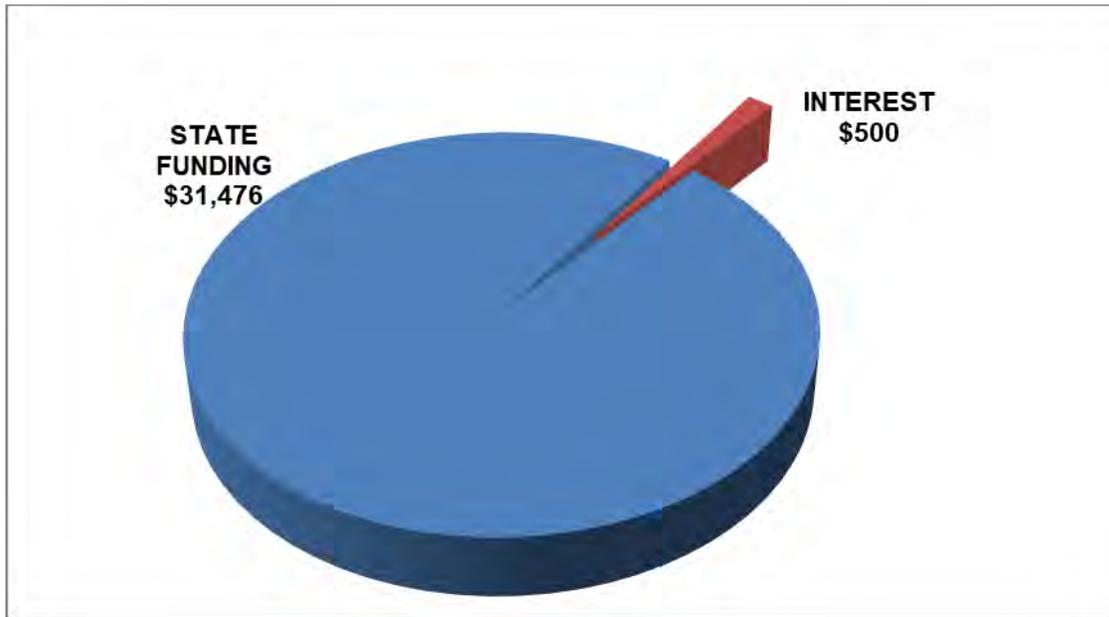
1. Department of Natural Resources
2. Department of Agriculture and Land Stewardship, Division of Soil Conservation
3. Department of Cultural Affairs, State Historical Society
4. Department of Transportation

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.

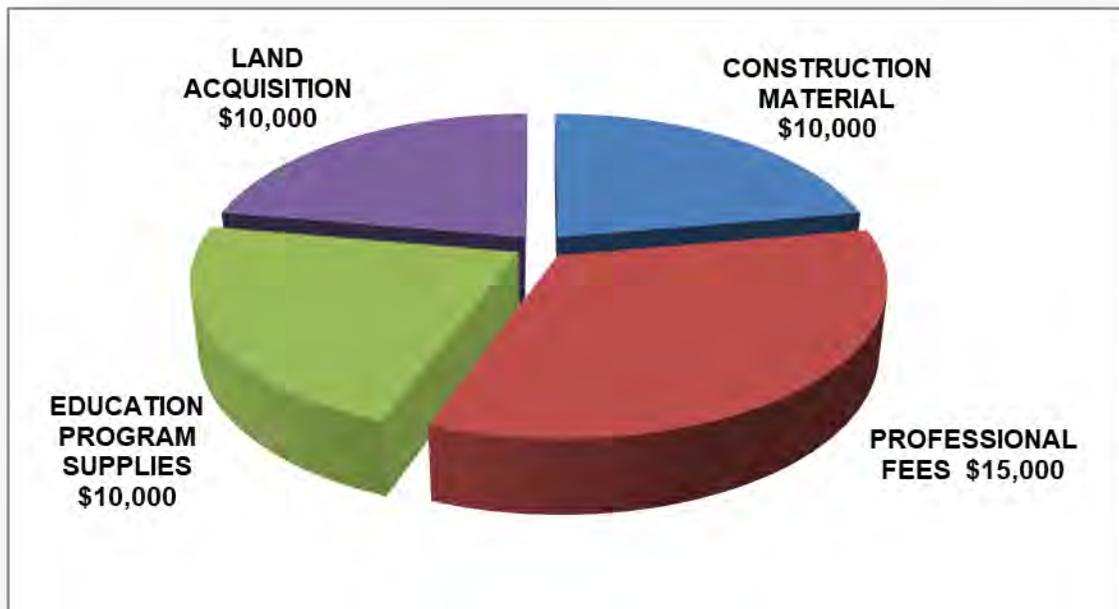
SPECIAL RESOURCES ENHANCEMENT FUND CASH STATEMENT

	FY17 Actual	FY18 Actual	FY19 Original	FY19 Amended	FY20 Budgeted
Revenues					
Property and other County taxes					
Intergovernmental	51,826	38,691	37,771	37,771	31,476
Charges for service	-	-	-	-	-
Use of money and property	1,211	3,804	500	500	500
Miscellaneous	-	-	-	-	-
Total revenues	53,037	42,495	38,271	38,271	31,976
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	69,495	13,434	151,000	178,000	45,000
Total expenditures	69,495	13,434	151,000	178,000	45,000
Excess (deficiency) of revenues over (under) expenditures	(16,458)	29,061	(112,729)	(139,729)	(13,024)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	(16,458)	29,061	(112,729)	(139,729)	(13,024)
FUND BALANCES - Beginning of year	371,009	354,551	169,562	383,612	240,876
FUND BALANCES - End of year	\$ 354,551	\$ 383,612	\$ 56,833	\$ 243,883	\$ 227,852

SPECIAL RESOURCE ENHANCEMENT FY20 BUDGETED REVENUES



SPECIAL RESOURCE ENHANCEMENT FY20 BUDGETED EXPENDITURES



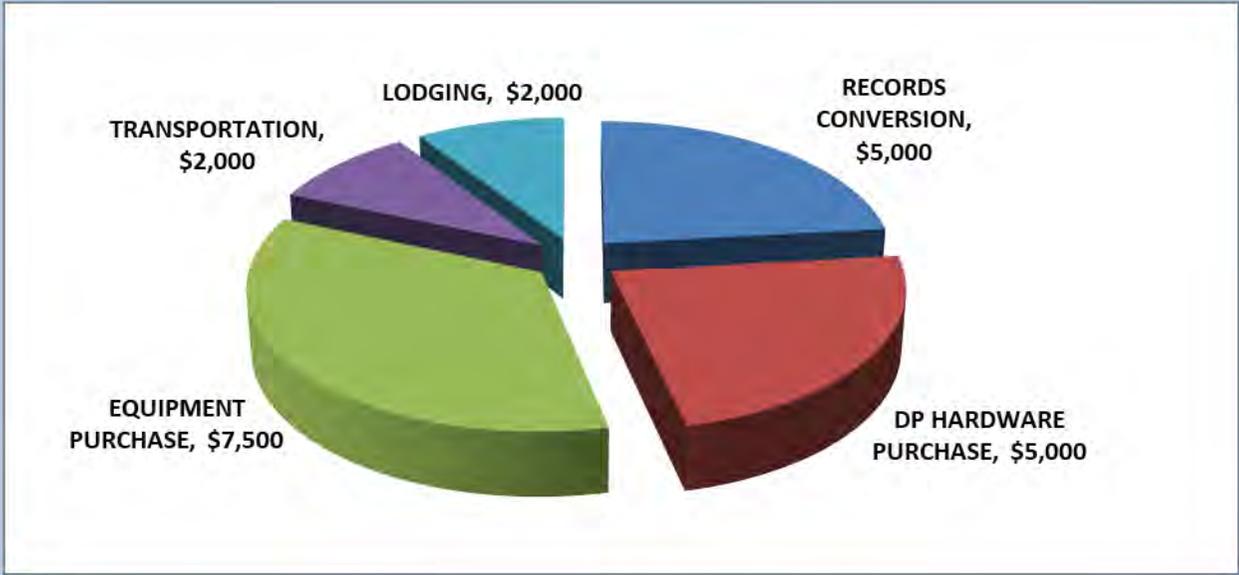
RECORDER'S RECORD MANAGEMENT FUND NARRATIVE

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

	FY17 Actual	FY18 Actual	FY19 Original	FY19 Amended	FY20 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	75,000	75,000	-
Charges for service	30,190	27,087	30,000	30,000	30,000
Use of money and property	416	2,161	350	350	350
Miscellaneous	-	-	-	-	-
Total revenues	30,606	29,248	105,350	105,350	30,350
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	4,233	17,125	239,100	239,100	21,500
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	4,233	17,125	239,100	239,100	21,500
Excess (deficiency) of revenues over (under) expenditures	26,373	12,123	(133,750)	(133,750)	8,850
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	26,373	12,123	(133,750)	(133,750)	8,850
FUND BALANCES - Beginning of year	113,097	139,470	135,150	151,593	17,536
FUND BALANCES - End of year	\$ 139,470	\$ 151,593	\$ 1,400	\$ 17,843	\$ 26,386

RECORDER'S RECORD MANAGEMENT FY20 BUDGETED EXPENDITURES



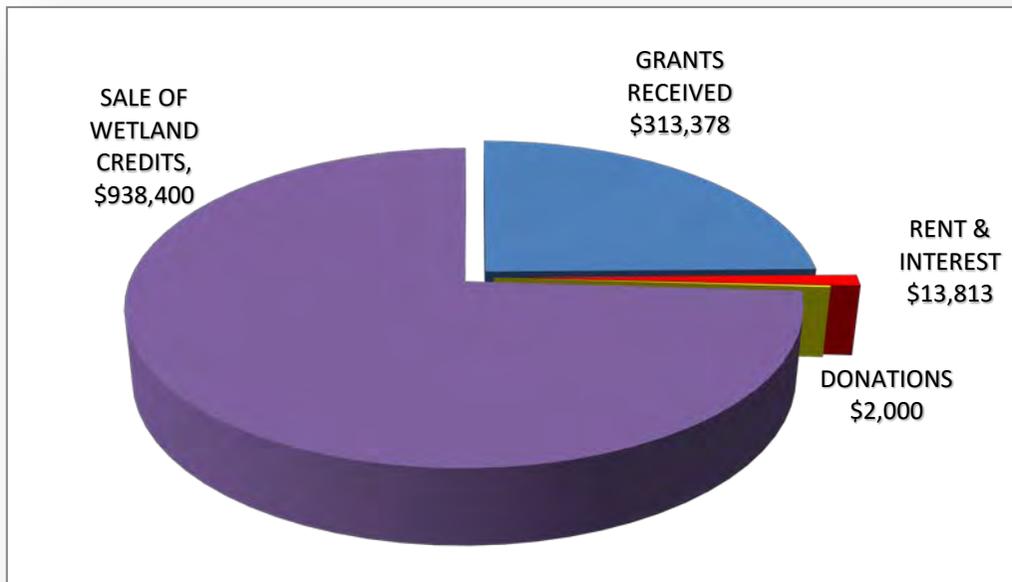
CONSERVATION TRUST FUND NARRATIVE

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.

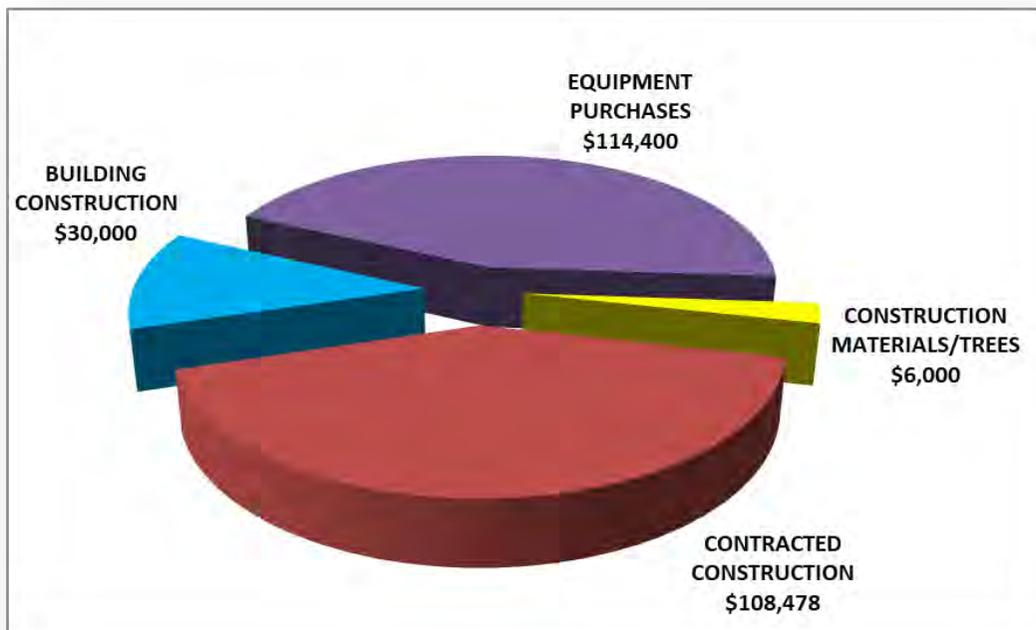
CONSERVATION TRUST FUND CASH STATEMENT

	FY17 Actual	FY18 Actual	FY19 Original	FY19 Amended	FY20 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	242,124	492,605	63,378	4,063,733	313,378
Charges for service	-	-	-	-	-
Use of money and property	20,693	243,833	14,575	711,675	952,213
Miscellaneous	11,889	14,542	2,000	2,000	2,000
Total revenues	<u>274,706</u>	<u>750,980</u>	<u>79,953</u>	<u>4,777,408</u>	<u>1,267,591</u>
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	945,909	2,098,748	258,878	4,983,464	1,469,360
Total expenditures	<u>945,909</u>	<u>2,098,748</u>	<u>258,878</u>	<u>4,983,464</u>	<u>1,469,360</u>
Excess (deficiency) of revenues over (under) expenditures	(671,203)	(1,347,768)	(178,925)	(206,056)	(201,769)
Other financing sources (uses):					
Proceeds of General Long-term debt			29,000	29,000	
Transfers in	1,488,688	337,320	137,003	137,003	253,378
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>1,488,688</u>	<u>337,320</u>	<u>166,003</u>	<u>166,003</u>	<u>253,378</u>
Net Change in Fund Balances	817,485	(1,010,448)	(12,922)	(40,053)	51,609
FUND BALANCES - Beginning of year	<u>264,521</u>	<u>1,082,006</u>	<u>200,435</u>	<u>71,558</u>	<u>-</u>
FUND BALANCES - End of year	<u>\$ 1,082,006</u>	<u>\$ 71,558</u>	<u>\$ 187,513</u>	<u>\$ 31,505</u>	<u>\$ 51,609</u>

CONSERVATION TRUST FUND FY20 BUDGETED REVENUES



CONSERVATION TRUST FUND FY20 BUDGETED EXPENDITURES



CEDAR RIVER CROSSING WETLAND MITIGATION BANK (CRCWMB) FUND NARRATIVE

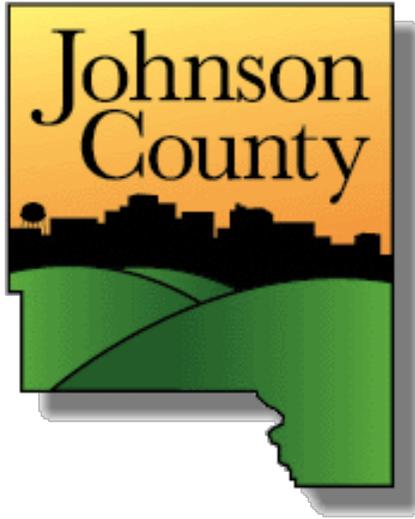
The County Conservation Board acquired a total of 225 acres in the Cedar River Crossing Area that has been dedicated to development of a wetland and savanna restoration project. The Army Corps of Engineers under section 404 of the Clean Water Act authorized this area to be a designated a wetland mitigation bank. The fund was approved by the Board of Supervisors through resolution on June 22, 2017 and is a permanent trust.

The Conservation Department along with Secondary Roads department and private contractors will be excavating, seeding, planting trees, and removing invasive plant species from the acreage to meet the standards set forth by the Army Corps of Engineers. The wetland bank area allows for 114.28 credits with a total value of \$6,256,600. The Conservation Department can sell the wetland credits for \$50,000 per emergent wetland credit and \$70,000 per forested wetland credit. With the sale of each wetland credit, \$1,500 goes into this trust fund the maintenance of the wetland area in perpetuity for a total of \$171,420.

CEDAR RIVER CROSSING WETLAND MITIGATION BANK FUND CASH STATEMENT

	FY17 Actual	FY18 Actual	FY19 Original	FY19 Amended	FY20 Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	6,210	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	6,210	-	-	-
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	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	6,210	-	-	-
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	-	6,210	-	-	-
Fund balances, beginning of year	-	-	6,210	6,210	6,210
Fund balances, end of year	\$ -	\$ 6,210	\$ 6,210	\$ 6,210	\$ 6,210

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.

Services are provided to over 149,000 residents in a response area of close to 623 square miles. Johnson County Ambulance maintains a fleet of eight ambulances. JCAS staffs three ambulances 24 hours a day, a fourth ambulance staffed 16 hours/day Sunday – Thursday and 20 hours/day Friday and Saturday and a fifth ambulance staffed 8 hours/day. Two trucks are located in downtown Iowa City, one in Coralville at Coralville Fire Department #2, one on the east side of Iowa City at Iowa City Fire Department #4 and one at Johnson County Secondary Roads on the west side of Iowa City. 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.

FY20 Budgetary Goals:

1. **Goal:** Purchase eight power load systems for the ambulance fleet.
Measurable outcome: Reduce the likelihood of work related injuries associated with heavy lifting.
2. **Goal:** Increase staffing 1.4 FTE that will be used to expand the staffing of the 5th ambulance by four hours per day, seven days a week, which is the equivalent of 28 hours per week.
Measurable outcome: The additional staffed hours will allow us to keep up with the increase in demand for service to provide quality care and prompt response.
3. **Goal:** Replace an old cardiac monitor that has reached its end of life.
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 FY19:

- Hired a 1.0 FTE education supervisor/training officer.
- Added tablet computers to all ambulances to aid in patient data collection
- Service calls increased by 6.8%

Budget Highlights for FY20:

- Budgeted revenues increased by \$69,263 or 2.3% over FY19
- Increased budgeted expenditures by \$248,136 or 5.4% over FY19 budget mainly due to added personnel and an expected increase in wages and benefits
- Added 1.4 FTE Paramedics
- Added medication pumps to 3 ambulances totaling \$7,500
- Increase training budget by \$7,500
- Added powerload system to 8 ambulances at a cost of \$249,788 (in Capital Expenditures, department 44)

Ambulance Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,456,423	1,318,272	1,316,239	1,318,849	2,610	0.2%
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,544,410	1,632,097	1,666,340	1,732,993	66,653	4.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	3,000,833	2,950,369	2,982,579	3,051,842	69,263	2.3%
Expenses:						
Personnel	3,453,832	3,858,252	4,279,848	4,471,478	191,630	4.5%
Operating	225,225	280,728	276,932	333,438	56,506	20.4%
Capital /Technology	214,047	288,275	240,988	537,506	296,518	123.0%
Total	3,893,104	4,427,255	4,797,768	5,342,422	544,654	11.4%



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.

FY20 Budgetary Goals:

1. **Goal:** Increase by 5-10% collections of restitution and court costs
Measurable outcome: Increasing actual yearly collections
2. **Goal:** Improve notification to victims and witnesses
Measurable outcome: Increase the number of victims contacted
3. **Goal:** Convert existing paper case files to electronic format
Measurable outcome: Decrease use of paper and move to a paperless system.
4. **Goal:** Move into larger office space
Measurable outcome: Adequate space for all staff with additional room for interns or volunteers

Accomplishments in FY19:

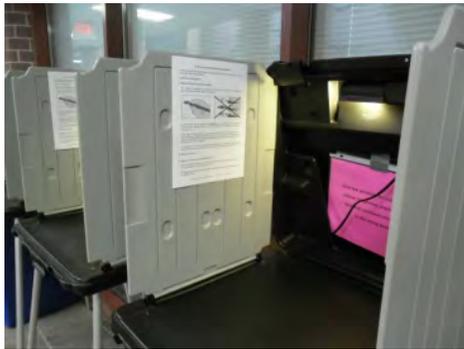
- Increased collections of restitution and court costs over the previous year
- Started scanning documents from 2013 case files
- Contacted more victims than previous period by 100 victims

Budget Highlights for FY20:

- Increased FY20 revenues by \$131,828 or 34.7% over FY19 due projected increase in collections.
- Increased budgeted expenditures by \$496,235 or 13% over FY198 budget mainly due to additional staff members, annual salary and benefit increases, and new lease and taxes for the move to a new location
- Added 1.0 FTE Administrative Assistant, 1.0 FTE Secretary II, 1.0 FTE Victim Witness Coordinator

County Attorney Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	299,489	439,122	379,577	511,405	131,828	34.7%
Licenses & Permits	-	-	-	-	-	
Charges for Services	2,666	2,586	2,000	2,000	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	747	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	302,902	441,708	381,577	513,405	131,828	34.5%
Expenses:						
Personnel	2,875,543	3,049,659	3,689,670	3,917,455	227,785	6.2%
Operating	55,953	91,888	117,382	385,832	268,450	228.7%
Capital/Technology	55,961	102,796	1,285,780	77,970	(1,207,810)	-93.9%
Total	2,987,457	3,244,343	5,092,832	4,381,257	(711,575)	-14.0%



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.

FY20 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 FY19:

- Started process to add a public portal to county documents
- Filing some claim documents electronically instead of using paper, reducing the amount of paper used by the office.
- Had special elections that the cities will pay for

Budget Highlights for FY20:

- Increased FY20 revenues by \$145,580 or 297% over the FY19 budget. The increase is due to no school or city elections in FY19 to bill to those entities but elections in FY20.
- Increased budgeted expenditures by \$26,909 or 1.2% over the FY19 budget. The majority of this increase is due to expected personnel expense increases.

County Auditor/Elections Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	54,102	106,004	-	180,000	180,000	0.0%
Licenses & Permits	9,195	9,510	9,250	9,150	(100)	-1.1%
Charges for Services	2,140	2,847	4,375	5,175	800	18.3%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	1,545	10	35,320	200	(35,120)	-99.4%
Other Financing Sources	-	1,065	-	-	-	
Total	66,982	119,436	48,945	194,525	145,580	297.4%
Expenses:						
Personnel	1,766,437	1,746,924	1,964,947	2,054,836	89,889	4.6%
Operating	208,366	146,640	267,150	211,560	(55,590)	-20.8%
Capital/Technology	47,570	855,060	79,255	71,865	(7,390)	-9.3%
Total	2,022,373	2,748,624	2,311,352	2,338,261	26,909	1.2%



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

FY20 Budgetary Goals:

1. **Goal:** Hire an Inclusion and Equity Specialist
Measurable outcome: Achieve a Johnson County workforce that is reflective of the diverse population of the County.
2. **Goal:** Complete years 1 and 2 of the Johnson County Historic Poor Farm Master Plan
Measurable outcome: Complete all items listed on the Master Plan under years 1 and 2
3. **Goal:** Hire an additional Communications Assistant
Measurable outcome: Expand the County’s social media presence across multiple planforms by creating infographics, video posts and livestreaming of events that promote County services and activities;

Accomplishments in FY19:

- Developed a Board Office communications plan
- Implemented part of the Historic County Poor Farm plan.
- Implemented Board Room upgrades

Budget Highlights for FY20:

- Increase in revenues of \$120 for fireworks permits compared to FY19.
- Decreased budgeted expenditures by \$9,522 under FY19 due to a Special Projects Coordinator position not filled, combined with an anticipated increase in personnel costs, and for an addition of personnel
- Added 1.0 FTE Diversity and Inclusion Specialist starting in January 2020
- Added 1.0 FTE Communications Assistant starting in January 2020

Board of Supervisors Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	500	620	500	620	120	24.0%
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	984	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	1,484	620	500	620	120	24.0%
Expenses:						
Personnel	771,110	790,048	1,059,976	1,025,529	(34,447)	-3.2%
Operating	23,653	36,819	64,715	89,640	24,925	38.5%
Capital/Technology	19,000	21,523	21,502	36,456	14,954	69.5%
Total	813,763	848,390	1,146,193	1,151,625	5,432	0.5%



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.

FY20 Budgetary Goals:

- Goal:** Decentralize department operations to north, south and central regions
Measureable Outcome: Time savings on staff travel and equipment movement
- Goal:** Remove and replace all incandescent lights, where possible, in conservation areas with energy efficient LED lights
Measureable Outcome: Reduced utility bills
- Goal:** Secure additional grant funds and outside funding for implementation of projects and the conservation program
Measureable Outcome: Number of grants, sources of revenue and amount of funding secured

Accomplishments in FY19:

- Reduced the amount of excessive nutrients flowing into Kent Park Lake
- Began construction of Cedar Crossing Wetland Bank area
- Increased the number of volunteer hours helping the Conservation Department

Budget Highlights for FY20:

- No change in FY20 revenues compared to FY19
- Increased budgeted expenditures by \$219,680 or 10.3% over FY19 primarily from the addition of a new staff member and employee wage and health insurance increases
- Added 1.0 FTE Natural Resources Specialist

Conservation Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	126,105	97,667	160,440	160,440	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	10,968	3,555	8,563	8,563	-	0.0%
Other Financing Sources	107	1,925	4,000	4,000	-	0.0%
Total	137,180	103,147	173,003	173,003	-	0.0%
Expenses:						
Personnel	1,680,398	1,833,753	2,182,042	2,400,762	218,720	10.0%
Operating	306,773	326,520	339,878	340,838	960	0.3%
Capital/Technology	11,502	126,213	15,384	11,064	(4,320)	-28.1%
Total	1,998,673	2,286,486	2,537,304	2,752,664	215,360	8.5%

[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

FY20 Budgetary Goals:

1. **Goal:** Encourage streamlining of purchasing activity at the County
Measurable outcome: Overall savings and greater transparency of transaction details
2. **Goal:** Continue to bring greater efficiency to the budgeting process of the County
Measurable outcome: Less time devoted to meetings and more constructive dialogue of budgeting priorities

Accomplishments in FY19:

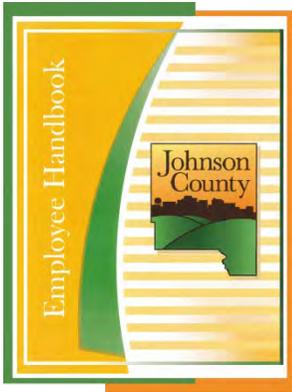
- Received fourth Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA)
- Received fourth Certificate of Achievement for Excellence in Financial Reporting from GFOA
- Trimmed overall time it takes to complete the budget process

Budget Highlights for FY20:

- No revenues are budgeted, which is unchanged from FY19
- Increased budgeted expenditures by \$12,816 or 3.7% over FY19, due to annual wage and health insurance increases
- Added CaseWare financial reporting software totaling \$74,383

Finance Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 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	303,413	318,770	330,522	343,338	12,816	3.9%
Operating	4,265	2,691	10,810	10,810	-	0.0%
Capital/Technology	7,500	6,000	6,000	6,000	-	0.0%
Total	315,178	327,461	347,332	360,148	12,816	3.7%



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

FY20 Budgetary Goals:

1. **Goal:** Better position Johnson County to attract and retain quality employees to our workforce.
Measurable outcome: Composition and tenure of the workforce..
2. **Goal:** Invest some of the workers' compensation insurance savings in improving employee facilities, helping to reduce stress, and enhancing employee morale.
Measurable outcome: More satisfied employees
3. **Goal:** Facilitate a Johnson County workforce reflective of our community
Measurable outcome: 100% of job postings are placed in minority publications/websites.
Composition of workforce

Accomplishments in FY19:

- Provided de-escalation training to staff
- Started management development program
- Ensured non-bargaining compensation processes are equitable, flexible, and competitive

Budget Highlights for FY20:

- Budgeted revenues remain unchanged from FY19
- Decreased budgeted expenditures by \$6,632 or 1.1% under FY19 due to an inaccurate budgeting of personnel costs in FY19
- Added \$5,000 to advertising to sending job opportunities to a more diverse group

Human Resources Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 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	373,242	473,694	531,426	518,444	(12,982)	-2.4%
Operating	20,398	31,826	44,693	49,693	5,000	11.2%
Capital/Technology	8,657	8,635	8,567	9,917	1,350	15.8%
Total	402,297	514,155	584,686	578,054	(6,632)	-1.1%



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

FY20 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 FY19:

- Deployed second Internet connection and routing protocol for redundancy for Internet, in and out
- Created new map service for Property Information Viewer with 2017 aerials
- Networked Midwest One building for Attorney's office
- Created and deployed new Empowerment client tracking application

Budget Highlights for FY20:

- Departmental budgeted revenues are the same as the previous year
- Increased budgeted expenditures by \$71,032 or 5% over FY19 due to the expected increase in wages and health insurance costs
- Increase in general software/hardware expenses for \$63,606 or 9.4% increase over FY19

Information Technology Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	39,000	-	39,000	39,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	100	50	200	200	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	11,202	43,359	1,000	1,000	-	0.0%
Other Financing Sources	4,640	4,840	5,000	5,000	-	0.0%
Total	54,942	48,249	45,200	45,200	-	0.0%
Expenses:						
Personnel	1,243,597	1,374,404	1,425,167	1,496,199	71,032	5.0%
Operating	17,409	11,416	22,255	22,255	-	0.0%
Capital/Technology	683,894	784,889	677,756	741,362	63,606	9.4%
Total	1,944,900	2,170,709	2,125,178	2,259,816	134,638	6.3%



Medical Examiner Department

Department Description:

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

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

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

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

FY20 Budgetary Goals:

1. **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

2. **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 FY19:

- Added 1.0 FTE Medical Examiner Investigator
- Hired a part time and a full time Medical Examiner Investigator to fill vacancies
- Applied for and underwent inspection for Accreditation by the National Association of Medical Examiners, pending committee review
- Record department activity: From 7/1/2018 – 2/28/2019, 279 deaths were accepted as cases and were investigated and certified, 232 deaths were reviewed and jurisdiction was declined, and 721 cremation permits were issued.

Budget Highlights for FY20:

- Increased budgeted revenues by \$5,150 or 2% over FY19 due to an increase in reimbursement revenue from other counties
- Increased budgeted expenditures by \$99,865 or 9.7% over FY19 due to annual increase in personnel costs

Medical Examiner Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	202,957	195,619	190,000	193,800	3,800	2.0%
Licenses & Permits	73,518	71,647	67,500	68,850	1,350	2.0%
Charges for Services	261	140	300	300	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	276,736	267,406	257,800	262,950	5,150	2.0%
Expenses:						
Personnel	565,201	478,300	588,282	686,447	98,165	16.7%
Operating	346,812	440,212	446,006	447,706	1,700	0.4%
Capital/Technology	46,303	29,908	-	-	-	0.0%
Total	958,316	948,420	1,034,288	1,134,153	99,865	9.7%



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.

FY20 Budgetary Goals:

1. **Goal:** Remain an integral partner in the collaboration to have an Access Center built and in operation
Measurable Outcome: Contribute an estimated \$2,000,000 in MHDS reserve funds to this project

2. **Goal:** Be a contributing member in developing the regional staff reorganization
Measurable Outcome: Current county staffing patterns will remain the same or increased to cover new or shifted job duties in the region

3. **Goal:** Fund Balance is within the State allowable limits
Measurable Outcome: Fund Balance is 20% or less of actual FY20 accrual Expenses

Accomplishments in FY19:

- Successful first year where Johnson County acts as the fiscal agent for the East Central Region
- MHDS paid \$675,000 out of its fund balance for the Access Center Land Acquisition
- MHDS has paid \$66,706 out of its fund balance toward Access Center other land preparation expenses
- MHDS fund balance has contributed to the cost of the Access Center Project Manager

Budget Highlights for FY20:

- Decreased budgeted revenues by \$558,508 or 9.6% under FY19 due to a reduction in taxes levied and reimbursement from the region
- Increased budgeted expenditures by \$839,407 or 12.7% over FY19 due to paying some of the taxes levied in FY19 for the region to the BHUCC project
- Budgeted payments to the ECR is decreasing by \$203,453 and there are fewer personnel, so fewer taxes are being levied for those payments

MH/DS Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	3,035,656	4,825,420	4,585,951	4,226,991	(358,960)	-7.8%
Intergovernmental	1,094,189	1,012,514	1,225,268	1,025,720	(199,548)	-16.3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	5,906	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	4,135,751	5,837,934	5,811,219	5,252,711	(558,508)	-9.6%
Expenses:						
Personnel	766,664	680,797	919,800	740,210	(179,590)	-19.5%
Operating	4,648,739	3,962,633	5,689,489	6,708,126	1,018,637	17.9%
Capital/Technology	-	-	-	-	-	0.0%
Total	5,415,403	4,643,430	6,609,289	7,448,336	839,047	12.7%



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.

FY20 Budgetary Goals:

1. **Goal:** Install pervious pavers in Admin Building parking lot
Measurable outcome: Less runoff of rainwater into storm water system
2. **Goal:** Seal the HHS parking ramp
Measurable outcome: Extend life of structure

Accomplishments in FY19:

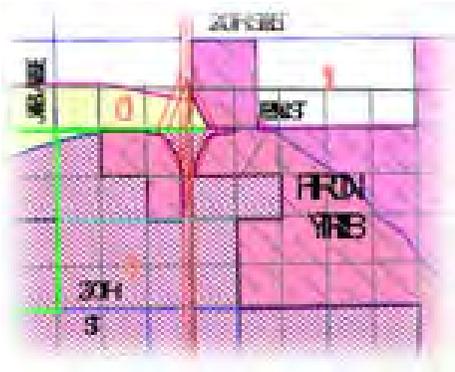
- Installed air conditioning chiller at county courthouse
- Installed LED lights in HHS building
- Completed renovation of court room at county courthouse
- Completed security doors from board room to IT and reception to MHDS
- Started HHS window repairs

Budget Highlights for FY20:

- Increased budgeted revenues by \$1,200 or 1.1% over FY19 due to higher building rent
- Increased budgeted expenditures by \$13,895 or 0.8% over FY19 due to planned personnel cost increases
- Plan \$1,127,500 in Capital Expenditure maintenance projects for FY20
- Replaced vehicle and salt spreader totaling \$32,987

Physical Plant Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	76,396	76,831	78,600	78,600	-	0.0%
Use of Money & Property	8,475	9,075	9,100	10,300	1,200	13.2%
Miscellaneous	14,528	10,181	20,000	20,000	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	99,399	96,087	107,700	108,900	1,200	1.1%
Expenses:						
Personnel	737,945	661,146	714,779	729,198	14,419	2.0%
Operating	561,138	636,786	995,926	995,402	(524)	-0.1%
Capital/Technology	19,326	26,792	36,100	32,987	(3,113)	-8.6%
Total	1,318,409	1,324,724	1,746,805	1,757,587	10,782	0.6%



Planning, Development, and Sustainability 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.

FY20 Budgetary Goals:

- Goal:** Make the temporary assistant planner position permanent and hire a code enforcement officer
Measurable outcome: Reduced workload on some positions
- 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 FY19:

- Began a comprehensive update and revision of the Unified Development Ordinance (UDO) to better align with the new Comprehensive Plan
- Adopted the 2018 version of the International Building Code
- 180 households added a total of 1.12 megawatts of discounted residential solar via the Solarize Johnson County program

Budget Highlights for FY20:

- Budgeted revenues stayed the same for FY20
- Increased budgeted expenditures by \$63,394 or 5.8% over FY19 mainly due added personnel
- Added 1.0 FTE Code Enforcement Inspector starting January 2020
- Capital Expenditures for PDS decreased by \$69,900 mainly due to an office renovation and a vehicle purchased in FY19 and not included in FY20

PDS Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	5,500	5,500	5,500	5,500	-	0.0%
Licenses & Permits	304,518	329,096	311,000	311,000	-	0.0%
Charges for Services	21,564	32,787	28,360	28,360	-	0.0%
Use of Money & Property	-	-	-	-	-	0.0%
Miscellaneous	720	903	700	700	-	0.0%
Other Financing Sources	-	-	-	-	-	0.0%
Total	332,302	368,286	345,560	345,560	-	0.0%
Expenses:						
Personnel	805,789	858,010	970,971	1,022,956	51,985	5.4%
Operating	95,143	74,543	120,834	132,243	11,409	9.4%
Capital/Technology	-	29,522	78,700	8,800	(69,900)	-88.8%
Total	900,932	962,075	1,170,505	1,163,999	(6,506)	-0.6%



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.

FY20 Budgetary Goals:

- Goal:** Using a health equity lens, ensure increased community engagement in the CHNA/HIP data collection by increasing CHNA survey participation to be more reflective of the county population
Measurable outcome: Baseline – 2015 survey demographics; indicator – 2020 survey demographics
- Goal:** In an effort to support the Board of Supervisors' Local Foods strategic priority, Environmental Health will dedicate staff to attend the monthly evening Local Food Policy Council meeting to provide guidance and assistance from a regulatory perspective to promote the expansion of local food enterprises.
Measurable outcome: Food program staff will be formally scheduled to attend the evening meeting estimated to last two hours each month. Additionally, a standing local food agenda item will be added to the food program bi-weekly meeting ensuring that at minimum, three additional hours per month will be dedicated to the support of the local foods initiative.

3. **Goal:** In an effort to support the Board of Supervisors' Poverty Issues strategic priority, WIC/MCAH staff will ensure Maternal Health clients have received their CDC-recommended immunizations, either by JCPH or their physician.
- Measurable outcome:** 100% of Maternal Health clients seen at JCPH will be assessed for Tdap and Flu, and will be provided the vaccines if they have not yet received them. Clients who decline will be counted as complete.

Accomplishments in FY19:

- Johnson County Public Health received national accreditation in March through the Public Health Accreditation Board. Public Health staff dedicated countless hours to assure we meet national standards for high quality public health services, leadership, and accountability.
- Clinical Services Division piloted and then permanently implemented a major change in client intake processes in the clinic. The new process involves providing materials in multiple languages, utilizing private office space for intake procedures to enable use of translation services and provide greater privacy, and an adjustment to the physical flow of the clinic. Clients and providers have embraced the change, and customer service has been heightened.
- Community Health Division provided Certified Application Counselor services assisting 141 individuals enroll in health insurance through the Marketplace. This assistance supported the county's Health Improvement Plan priority area of Access to Health Care by providing trained support to residents navigating the health insurance market.
- Environmental Health Division initiated a project, in collaboration with the University of Iowa College of Public Health, to assess the presence and scope of radionuclide contamination in Johnson County well water. The project was developed in response to a potential housing development in the vicinity of a well which was known to have elevated levels of radionuclides. The study resulted in a comprehensive report, which along with new sampling data, was used to support revisions to the Johnson County Unified Development Ordinance.

Budget Highlights for FY20:

- Decreased budgeted revenues by \$91,824 or 3.9% under FY19 mainly due to an increase in food inspection fees
- Increased budgeted expenditures by \$221,847 or 5.1% over FY19 original budget due to expected personnel cost increases and new positions
- Added 1.0 FTE Epidemiologist, 1.0 FTE Environmental Health Specialist II, and 0.5 FTE Nutritionist
- Replaced vaccination refrigerator and a vehicle totaling \$35,551 for both

Public Health Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	2,046,235	2,294,773	2,003,195	1,906,409	(96,786)	-4.8%
Licenses & Permits	296,279	301,234	291,500	447,279	155,779	53.4%
Charges for Services	9,205	10,898	20,950	11,950	(9,000)	-43.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	10,127	5,711	11,100	52,931	41,831	376.9%
Other Financing Sources	-	-	-	-	-	
Total	2,361,846	2,612,616	2,326,745	2,418,569	91,824	3.9%
Expenses:						
Personnel	2,991,560	3,152,017	3,639,889	3,838,970	199,081	5.5%
Operating	826,284	921,742	743,671	766,437	22,766	3.1%
Capital/Technology	3,096	49,535	30,300	60,000	29,700	98.0%
Total	3,820,940	4,123,294	4,413,860	4,665,407	251,547	5.7%



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.

FY20 Budgetary Goal:

1. **Goal:** Digitize County Historic Poor Farm records
Measurable outcome: All poor farm records available digitally

Accomplishments in FY19:

- Completion of large-scale digitization project; deeds added online from 1963 back to 1840
- Completion of Naturalization records project; all are now online (1852 – 1965)
- Implemented new point of sale system for Department of Natural Resources to upgrade the processing of boat, snowmobile, and ATV/OHV registration and titling.
- Will begin to test a new interface for Iowa Land Records, the Recorders' statewide web site for the e-submission of documents for recording

Budget Highlights for FY20:

- Decreased budgeted revenues by \$71,450 or 7.0% under FY19 due to a reduction in the number of documents being recorded and document stamps being completed
- Increased budgeted expenditures by \$32,801 or 4.2% over FY19 due to an expected increase in wages and health insurance costs
- Technology costs are less due to reduced document imaging

County Recorder Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,050,436	961,589	1,026,085	953,635	(72,450)	-7.1%
Uses of Money & Property	598	1,935	850	1,850	1,000	117.6%
Miscellaneous	-	-	65	65	-	
Other Financing Sources	-	-	-	-	-	
Total	1,051,034	963,524	1,027,000	955,550	(71,450)	-7.0%
Expenses:						
Personnel	659,897	701,927	738,384	772,361	33,977	4.6%
Operating	28,546	17,829	35,615	34,439	(1,176)	-3.3%
Capital/Technology	24,486	26,712	46,712	26,712	(20,000)	-42.8%
Total	712,929	746,468	820,711	833,512	12,801	1.6%



[SEATS Paratransit / Fleet Department](#)

Department Description:

The SEATS department provides rides to senior citizens, people with disabilities, and others who may otherwise find it difficult to conduct daily transactions. The SEATS vans regularly transport people to doctor's appointments, grocery stores, and other destinations providing its clients with a necessary and reassuring degree of freedom. 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.

FY20 Budgetary Goals:

1. **Goal:** Take over the management of fuel distribution and billing of departments that use it
Measurable outcome: All budgets are within the budgeted amounts and fuel is given to each department efficiently without complaints
2. **Goal:** Increase pooled vehicle usage and lower emissions
Measurable outcome: Increased total pool vehicle mileage
3. **Goal:** Improve customer service and control payroll with technology
Measurable outcome: Lower payroll expenditures

Accomplishments in FY19:

- All FuelMaster usage is coming into fleet including data from Iowa City. Fleet is able to track fuel usage for all County vehicles except Conservation.
- SEATS is doing Pre & Post vehicle inspections electronically saving staff time and twenty-five or more sheets of paper a day.
- As of the first 9 months of FY19 Johnson County has used the pooled vehicles for 20,661 miles with a fuel mileage of 31.76 miles per gallon.
- Fleet averaged over 97 vehicle services per month in calendar year 2018.
- Fleet mechanic successfully install a power load system in the Medical Examiners vehicle to prevent injuries when loading and unloading. This has been the only one successfully installed in Iowa to date.

- Johnson County's Fleet continues to help the County decrease vehicle fuel usage. Johnson County used 284,385 gallons of fuel in 2017 and used 304,876 gallons of fuel in 2008 or 24,490 gallons less.

Budget Highlights for FY20:

- 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
- SEATS garage addition of 3 bays to house 9 vehicles at \$900,000
- Replace in ground fuel depot at Roads/SEATS facility with above ground depot at \$600,000
- Web based scheduling portal and gas pump activation kits for county vehicles are technology additions in FY20 totaling \$72,500
- Added 1.0 FTE Driver/Scheduler/Dispatcher position
- Added new fleet pool vehicle totaling \$28,750

SEATS/Fleet Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,773,076	1,960,485	1,834,542	2,002,342	167,800	9.1%
Licenses & Permits	-	-	-	-	-	
Charges for Services	457,849	348,195	408,000	266,500	(141,500)	-34.7%
Uses of Money & Property	259	1,070	260	600	340	130.8%
Miscellaneous	176	-	-	-	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	2,231,360	2,309,750	2,242,802	2,269,442	26,640	1.2%
Expenses:						
Personnel	2,345,665	2,722,664	3,040,990	3,250,606	209,616	6.9%
Operating	382,740	417,559	513,654	521,810	8,156	1.6%
Capital/Technology	105,161	50,921	95,550	1,742,300	1,646,750	1723.4%
Total	2,833,566	3,191,144	3,650,194	5,514,716	1,864,522	51.1%



Secondary Roads Department

Department Description:

The Johnson County Secondary Roads Department is in charge of over 920 miles of roads in the county. 41 miles of dirt roads, 585 miles of gravel roads, 122 miles of bituminous/chipseal roads, 138 miles of asphalt roads, and 32 miles of concrete roads. In addition, they maintain 220 bridges over 20 feet long. 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.

FY20 Budgetary Goals:

1. **Goal:** Streamline Internal workloads by re-evaluating Consultant Contract expenditures
Measurable outcome: Hire an "Assistant to the Engineer" position, estimated 2nd year savings of \$50-60K annually
2. **Goal:** Utilize UAS/UAV technology to streamline fieldwork
Measurable outcome: Quicker turnaround for design and construction inspection activities
3. **Goal:** Utilize Green Technologies for on-site construction
Measurable outcome: Minimize greenhouse gases by minimizing truck trips and recycling on-site materials

Accomplishments in FY19:

- Completed Ely Road project
- Completed IWW Road project
- Rapid Creek Road Bridge Under Construction
- Swan Lake Road and Amana Road projects completed

Budget Highlights for FY20:

- Budgeted revenues stay the same as FY19
- Decreased budgeted expenditures overall by \$1,174,415 or 6.3% under FY19 due to less expensive road projects in FY20
- Continued construction on Herbert Hoover Highway at \$2,500,000
- Old 218/Riverside Drive construction at \$1,200,000
- 120th Street construction at \$800,000
- Curtis Bridge Road construction \$540,000

Secondary Roads Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	6,084,627	6,607,743	5,908,346	5,908,346	-	0.0%
Licenses & Permits	8,850	5,750	6,100	6,100	-	0.0%
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	1,000	1,000	-	0.0%
Miscellaneous	89,497	67,225	74,500	74,500	-	0.0%
Other Financing Sources	80,000	17,870	200,000	200,000	-	0.0%
Total	6,262,974	6,698,588	6,189,946	6,189,946	-	0.0%
Expenses:						
Personnel	4,737,558	4,480,694	4,879,127	4,969,212	90,085	1.8%
Operating	4,711,769	4,466,368	6,573,800	5,683,800	(890,000)	-13.5%
Capital/Technology	3,489,251	7,263,269	7,138,500	6,764,000	(374,500)	-5.2%
Total	12,938,578	16,210,331	18,591,427	17,417,012	(1,174,415)	-6.3%



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.

FY20 Budgetary Goals:

- Goal:** Set aside funding for future software upgrade
Measurable outcome: Full funding for needed upgrade in three years
- Goal:** Add first School Resource Officer at Clear Creek Amana High School
Measurable outcome: Hire deputy for school

Accomplishments in FY19:

- Hired consultant to review policies and procedures for best practices
- 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. Mostly attributed to the Jail Alternatives Program.
- In calendar year 2017 the total calls for service were 33,762. That is an Increase of 1,097 calls for service from calendar year 2016.

Budget Highlights for FY20:

- Budgeted revenues stay the same as FY19
- Increased budgeted expenditures by \$506,366 or 4.1% over FY19 mainly due to expected wage and health insurance increases
- Budgeted \$171,770 for replacement vehicles in the Capital Expenditures fund

County Sheriff Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	658,055	642,736	666,629	666,629	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	299,347	345,771	318,350	318,350	-	0.0%
Use of Money & Property	6,856	4,465	6,900	6,900	-	0.0%
Miscellaneous	11,482	25,156	11,000	11,000	-	0.0%
Other Financing Sources	189	-	-	-	-	
Total	975,929	1,018,128	1,002,879	1,002,879	-	0.0%
Expenses:						
Personnel	9,003,532	9,504,367	10,168,604	10,552,333	383,729	3.8%
Operating	1,359,139	1,674,839	1,933,628	2,036,736	103,108	5.3%
Capital/Technology	268,016	275,874	305,270	324,799	19,529	6.4%
Total	10,630,687	11,455,080	12,407,502	12,913,868	506,366	4.1%



Social Services Department

Department Description:

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

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

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

FY20 Budgetary Goals:

- Goal:** Cross-train staff in order to improve efficiency, customer service and continuity
Measurable outcome: 75% of department employees will have the capacity and skillset to provide backup for at least one other co-worker in the Social Services department
- Goal:** Seek outside grant sources to help support increased demand for direct services such as mobility coordination, aging services and others
Measurable outcome: Apply for a minimum of at least one new grant opportunity in order to increase department revenue
- Goal:** Reduce the purchase and expenditures on office supplies through increased use of the County surplus
Measurable outcome: Reduce spending by an average of 5% per employee

Accomplishments in FY19:

- 91% of full-time staff participated in at least one County sponsored health and wellness related activity
- The department hosted five trainings; Urgency for Equity, Implicit Bias, Motivational Interviewing, Parent Café, and Move Mindfully
- Department staff increased the number of miles driven in fleet vehicles by 47% over the previous fiscal year for a total of 3112 miles
- Increased hours of Mobility Coordinator to full time
- Increased general community assistance up to 130% of poverty rate

Budget Highlights for FY20:

- Decreased budgeted revenues by \$26,350 or 8.5% under FY19 mainly due to reduced funding in the mobility grant
- Increased budgeted expenditures by \$46,058 or 2.6% over FY19 mainly due to expected wage and health insurance costs
- Added 1.0 FTE Social Worker II position

Social Services Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	234,937	220,315	275,790	257,440	(18,350)	-6.7%
Licenses & Permits	-	-	-	-	-	
Charges for Services	13,195	10,641	12,000	12,000	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	15,997	37,534	22,500	14,500	(8,000)	-35.6%
Other Financing Sources	-	-	-	-	-	
Total	264,129	268,490	310,290	283,940	(26,350)	-8.5%
Expenses:						
Personnel	705,405	806,375	916,813	1,050,171	133,358	14.5%
Operating	538,958	558,442	881,781	794,481	(87,300)	-9.9%
Capital/Technology	-	-	-	-	-	0.0%
Total	1,244,363	1,364,817	1,798,594	1,844,652	46,058	2.6%



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.

FY20 Budgetary Goals:

1. **Goal:** To maintain or increase the number of clients served
Measurable outcome: Increase in billable units per month
2. **Goal:** Adjust to state mandated changes that impact Johnson County Case Management
Measurable outcome: The program continues possibly with assistance from the General Fund

Accomplishments in FY19:

- 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 FY20:

- Budgeted revenues stay the same as FY19
- Decreased budgeted expenditures by \$367,600 or 46.6% under FY19 due to reduced staffing related to the move to regional care

Targeted Case Management Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	2,301,992	1,186,808	788,250	788,250	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	23,164	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	2,301,992	1,209,972	788,250	788,250	-	0.0%
Expenses:						
Personnel	1,914,156	1,105,830	770,400	409,900	(360,500)	-46.8%
Operating	26,340	6,026	17,850	10,750	(7,100)	-39.8%
Capital/Technology	-	-	-	-	-	
Total	1,940,496	1,111,856	788,250	420,650	(367,600)	-46.6%



[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.

FY20 Budgetary Goals:

1. **Goal:** Increase Revenue
Measurable outcome: Process more Motor Vehicle documents
2. **Goal:** Minimize wait time in line
Measurable outcome: Reduced wait time
3. **Goal:** Cross train all staff
Measurable outcome: 100% staff trained

Accomplishments in FY19:

- Processed 825 motor vehicle titles in 10 months
- Processed 3838 motor vehicle registrations in 10 months
- Conducted the annual tax sale with 1868 bidders
- Accomplished transactions with 14 FTE employees. (11 Clerk II's, 2 Deputies and the Treasurer).

Budget Highlights for FY20:

- Increased budgeted revenues by \$11,075 or 0.9% over FY19 due to increased motor vehicle registration fee revenues
- Increased budgeted expenditures by \$67,341 or 4.7% over FY19 mainly due to an expected increase in wages and health insurance costs

County Treasurer Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,325,141	1,362,965	1,198,120	1,209,195	11,075	0.9%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	1,783	791	1,075	1,075	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	1,326,924	1,363,756	1,199,195	1,210,270	11,075	0.9%
Expenses:						
Personnel	1,021,489	1,111,115	1,279,871	1,337,682	57,811	4.5%
Operating	112,959	118,074	146,485	156,015	9,530	6.5%
Capital/Technology	23,619	23,442	26,000	27,300	1,300	5.0%
Total	1,158,067	1,252,631	1,452,356	1,520,997	68,641	4.7%



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.

FY20 Budgetary Goals:

1. **Goal:** Finish Phase 3 of the Johnson County Armory & Veterans Memorial project
Measurable outcome: Receive funding for work
2. **Goal:** Provide outreach to 5 Non-Veteran Affairs organizations
Measurable outcome: Visit each organization

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 FY19:

- Coordinated a Johnson County Armory & Veterans Memorial Re-dedication ceremony due to “Operation Expand Memorial” on Veterans Day
- Organized a Veterans Appreciation event at Kinnick Stadium for area veterans and family members
- Presented department mission to several community partners
- Iowa Association of County Veteran Service Officers Sgt. At Arms and Resolutions Chairperson
- Collaborated with University of Iowa Law department for their students to perform a Service Day cleaning up the Veterans Memorial
- Completed over 400 Federal, State, & County Veteran related applications

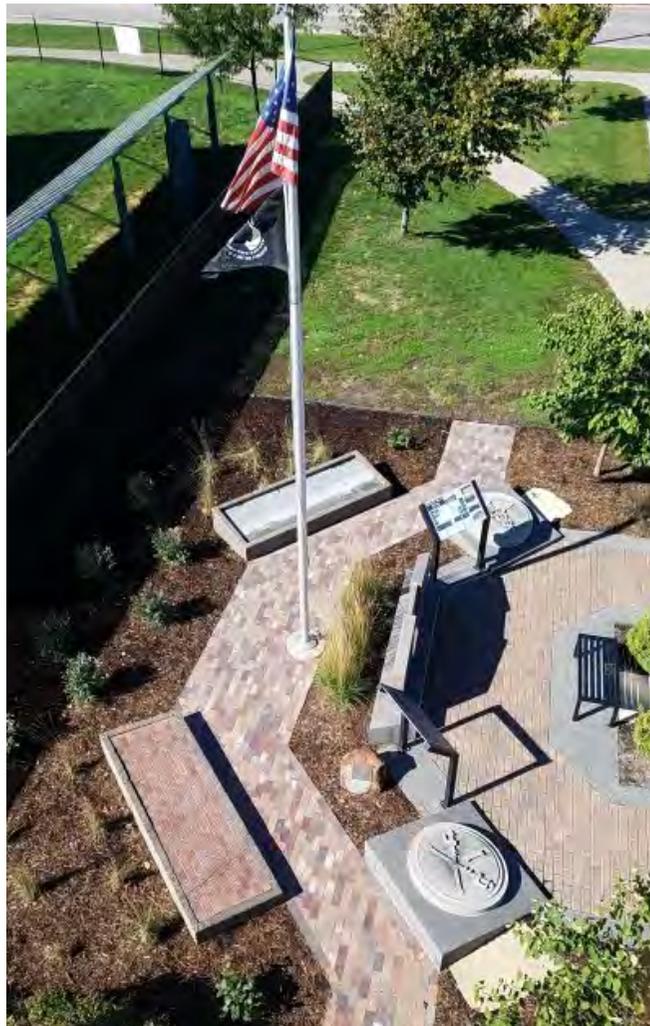
Budget Highlights for FY20:

- Budgeted revenues stay the same as FY19
- Increased budgeted expenditures by \$5,846 or 2.9% over FY19 mainly due to an expected increase in wages and health insurance costs

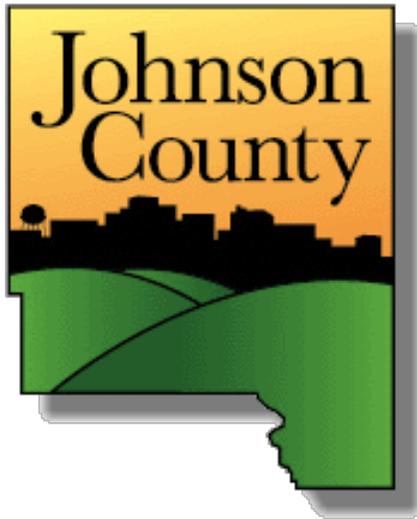
Veterans Affairs Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	15,200	12,475	14,000	14,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	1,025	6,075	2,500	2,500	-	
Other Financing Sources	-	-	-	-	-	
Total	16,225	18,550	16,500	16,500	-	0.0%
Expenses:						
Personnel	87,322	101,646	102,749	111,458	8,709	8.5%
Operating	55,023	57,419	98,888	96,025	(2,863)	-2.9%
Capital/Technology	-	-	-	-	-	
Total	142,345	159,065	201,637	207,483	5,846	2.9%

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 FY20:

- Increased budgeted revenues by \$2,706,767 or 5.8% over FY19 mainly due to an increase in bond proceeds of \$2,248,500
- Increased budgeted expenditures by \$297,680 or 15.4% over FY19 mainly due to a loan to Shueyville of \$960,000 for Curtis Bridge Road construction
- Budgeted \$240,000 for non-bargaining merit increases and \$90,000 for vacation and sick leave payouts to employees that leave
- Budgeted \$267,000 for the annual lease and property taxes of the County Attorney move to the MidWestOne building

Central Services Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	24,189,644	25,404,682	27,897,397	29,095,111	1,197,714	4.3%
Intergovernmental	1,689,591	1,840,445	2,582,106	1,805,359	(776,747)	-30.1%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	310,868	761,868	290,300	510,300	220,000	75.8%
Miscellaneous	540,917	663,714	460,050	277,350	(182,700)	-39.7%
Other Financing Sources	11,997,500	13,276,000	15,590,500	17,839,000	2,248,500	14.4%
Total	38,728,520	41,946,709	46,820,353	49,527,120	2,706,767	5.8%
Expenses:						
Personnel	134,201	121,661	241,200	351,200	110,000	45.6%
Operating	496,980	518,971	1,696,975	1,884,655	187,680	11.1%
Capital/Technology	-	-	-	-	-	
Total	631,181	640,632	1,938,175	2,235,855	297,680	15.4%

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: https://www.johnson-county.com/dept_poorfarm.aspx?id=21099

Budget Highlights for FY20:

- Budgeted revenues stay the same as FY19
- Increased budgeted expenditures by \$91,140 or 23% over FY19 due to the implementation of the renovation plan and more repairs on farm buildings
- Renovation plan on year 3 of 7 years

County Historic Poor Farm Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	26,220	21,700	22,000	22,000	-	0.0%
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	26,220	21,700	22,000	22,000	-	0.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	-	-	-	-	-	
Capital/Technology	114,400	218,009	396,150	487,290	91,140	23.0%
Total	114,400	218,009	396,150	487,290	91,140	23.0%

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 FY20:

- No change in the budgeted revenues from FY19
- No change in the budgeted expenditures from FY19

Court Services-County Attorney Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	5,208	6,500	4,000	4,000	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	731	162	500	500	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	5,939	6,662	4,500	4,500	0	0.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	100,751	159,032	223,850	223,850	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	100,751	159,032	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 FY20:

- No change in budgeted revenues from FY19
- No change in budgeted expenditures from FY19

Court Services-County Sheriff Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 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	5,425	27,505	44,200	44,200	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	5,425	27,505	44,200	44,200	0	0.0%

General Basic Block Grants Department

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

Social Services block grants: http://www.johnson-county.com/dept_soc_ser.aspx?id=17552

Economic Development & Quality of Life block grants:
http://www.johnson-county.com/dept_finance.aspx?id=8926

Budget Highlights for FY20:

- Budgeted revenues stay the same as FY19
- Increased budgeted expenditures by \$178,581 or 2.8% over FY19 due to increased cost of Joint Emergency Communication Center (JECC) costs
- Added new poverty initiative funding of \$50,000

General Basic Block Grants Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	10,000	2,500	-	10,000	10,000	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	10,000	2,500	-	10,000	10,000	0.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	5,761,477	5,899,951	6,339,717	6,518,298	178,581	2.8%
Capital/Technology	-	-	-	-	-	
Total	5,761,477	5,899,951	6,339,717	6,518,298	178,581	2.8%

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 FY20:

- Decreased budgeted revenues by \$62,235 or 2.1% under FY19 due to lower bond proceeds
- Decreased budgeted expenditures by \$282 or 0.1% under FY19 due to a slightly lower Joint Emergency Communications Center building bond debt service payment

General Supplemental Block Grants Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	5,556,395	3,823,031	1,665,047	1,775,713	110,666	6.6%
Intergovernmental	361,577	239,880	95,014	102,113	7,099	7.5%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	1,452,500	1,400,000	1,250,000	1,070,000	(180,000)	-14.4%
Total	7,370,472	5,462,911	3,010,061	2,947,826	(62,235)	-2.1%
Expenses:						
Personnel	-	-	-	-	-	
Operating	-	-	-	-	-	
Debt Service	461,933	468,933	469,022	468,740	(282)	-0.1%
Total	461,933	468,933	469,022	468,740	(282)	-0.1%

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 FY20:

- No budgeted revenues in FY20
- Increased budgeted expenditures by \$800 or 0.6% over FY19 due to an increase in judicial referee costs

Institutional Accounts Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 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	55,638	35,454	135,300	136,100	800	0.6%
Capital/Technology	-	-	-	-	-	
Total	55,638	35,454	135,300	136,100	800	0.6%

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 FY20:

- Increase in budgeted revenues by \$20,000 or 23.5% over FY19 due to more premium credits
- Decreased in budgeted expenditures by \$120,000 or 9.6% under FY19 due to an expected decrease in unemployment compensation

Insurance Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	77,127	124,137	85,000	105,000	20,000	23.5%
Other Financing Sources	-	-	-	-	-	
Total	77,127	124,137	85,000	105,000	20,000	23.5%
Expenses:						
Personnel	-	-	-	-	-	
Operating	952,175	951,706	1,250,000	1,130,000	(120,000)	-9.6%
Capital/Technology	-	-	-	-	-	
Total	952,175	951,706	1,250,000	1,130,000	(120,000)	-9.6%

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 FY20:

- Budgeted revenues stay the same as FY19
- Increased budgeted expenditures by \$85,550 or 12.2% over FY19 due to moving the Sheriff's detention costs of \$70,000 to this department for juveniles charged as adults

Juvenile Justice Court Services Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	200	2,500	2,500	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	0	200	2,500	2,500	-	
Expenses:						
Personnel	-	-	-	-	-	
Operating	559,489	578,612	698,665	784,215	85,550	12.2%
Capital/Technology	-	-	-	-	-	
Total	559,489	578,612	698,665	784,215	85,550	12.2%

Juvenile Crime Prevention Department

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

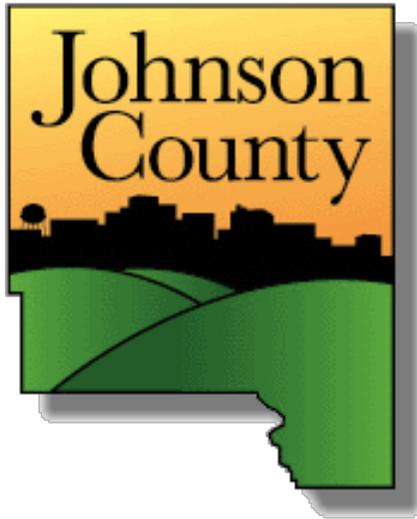
Budget Highlights for FY20:

- Budgeted revenues stay the same as FY19
- Budgeted expenditures stay the same as FY19

Juvenile Crime Prevention Financial Summary Table:

	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2020 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	14,549	25,857	15,000	15,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	14,549	25,857	15,000	15,000	-	0.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	278,787	333,694	357,500	357,500	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	278,787	333,694	357,500	357,500	0	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 annually. The following policies were reviewed and adopted on June 13, 2018.

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 Maintenance and 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 Maintenance and Capital Improvement Plan budget request.

Johnson County Accounting, Auditing, and Financial Reporting Policy

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

Johnson County Budget & Financial Management Policy

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

Johnson County Cash Handling Policy

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

Johnson County Cash Management Policy

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

Johnson County Debt Policy

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

Johnson County Investment Policy

Scope of Investment Policy

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

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

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

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

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

Delegation of Authority

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

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

Johnson County Investment Policy (continued)

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

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

Objectives of the Investment Policy

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

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

Prudence

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

Instruments Eligible for Investment

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

Johnson County Investment Policy (continued)

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

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

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

Investment Maturity Limitations

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

All investments are further subject to following investment maturity limitations:

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

Johnson County Investment Policy (continued)

Diversification

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

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

Custody and Safekeeping

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

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

Investment Policy Review and Amendment

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

Johnson County Capital Asset Capitalization and Threshold Policy

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

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

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

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

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

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

Johnson County Capital Asset Capitalization and Threshold Policy (continued)

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

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

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

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

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

Johnson County Capital Asset Capitalization and Threshold Policy (continued)

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

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

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

Depreciation Method for Capital Assets

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

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

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

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

Estimated Useful Lives of Capital Assets

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

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

Johnson County Capital Asset Capitalization and Threshold Policy (continued)

Retroactive Reporting

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

Johnson County will not retroactively report the following intangible assets:

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

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

Johnson County Fund Balance Policy

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

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

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

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

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

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

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

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

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

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

Fund Balance Classification:

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

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

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

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

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

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

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

Assigned fund balance includes all remaining amounts (except for negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed and amounts in the general fund that are

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

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 Fund 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
Financial Reserve Policy (continued)

Johnson County Terms:

General Fund = General Basic + General Supplemental funds

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

Johnson County Credit Card Policy

1. When possible, County purchases should be made using direct billing by the vendor.
2. The Finance Department will facilitate the issuance of County credit cards, with the assistance of the Treasurer's Office.
3. Only credit cards authorized by the Board of Supervisors will be allowed. Currently, the VISA card issued through a local financial institution by the Treasurer's Office/Finance Department is the only allowable credit card.
4. Elected officials and department heads will work with the Finance Department to determine the correct number of credit cards for their office or department, and discuss the proper credit card limits. Annually the Board of Supervisors will review the listing of departmental credit cards and the credit limits on each card.
5. Each department or office will assign one person as the designated controller of the credit cards. It will be that person's responsibility to maintain a listing of all credit cards in that department or office and compare annually to the listing held in the Finance Department.
6. It will also be the controller's responsibility to ensure all credit card invoices are turned into the Auditor's Office timely to avoid late fees.
7. Monthly credit card bills must be paid in full by the department to avoid interest charges. Late fees on credit card invoices are determined to be an improper use of taxpayer money and could result in an audit comment on our annual financial audit. Additionally, the users are responsible, to the best of their ability, for ensuring that they are not charged sales tax for transactions or that they receive a credit if charged, due to the County's "tax-exempt" status.
8. Original itemized receipts and invoices from credit card charges must be turned over to the departmental controller in a timely manner (to be determined by the department head or elected official) after the date of the transaction or returning from a trip or conference with any additional information to show the public purpose of the purchase. Additionally, the departmental controller should inspect the goods purchased.
9. Credit card purchases are allowed for County business expenses only. Cash advances, purchases of alcoholic beverages or the purchase of personal items are not allowed under any circumstances.

10. It is the responsibility of the Elected Official/Department Head or designated controller to notify the Finance Department that a cardholder is ending employment so the credit card can be closed immediately. Not notifying the Finance Department immediately could result in all department credit cards being revoked.
11. Lost or stolen credit cards must be reported to the Finance Department immediately, either by email or phone call.
12. Finance will perform an annual audit of each department or office to determine proper use of the credit card. Audit results will be reported to the Board of Supervisors and elected office holders.
13. Failure to comply with these policies and procedures may result in your credit card privileges being revoked or even disciplinary action, if necessary, at the discretion of the Board of Supervisors or elected office holders.

Glossary of Terminology

AADT: Annual Average Daily Traffic count. This is the average number of vehicles that travel 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.

Behavior Health Urgent Care Center (BHUCC): Also called the access center, this is a building housing the operations of the Crises Intervention Team (CIT). The CIT model diverts those with mental illness or substance abuse out of local jails or the hospital emergency room and provides a place for them to receive treatment.

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.

Glossary of Terminology (continued)

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.

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.

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.

Glossary of Terminology (continued)

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.

ECR (East Central Region): 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. Nine counties form the Mental Health/Disability Services of the East Central Region (ECR): Benton, Bremer, Buchanan, Delaware, Dubuque, Iowa, Johnson, Jones, and Linn.

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.

Glossary of Terminology (continued)

Farm to Market Roads: County road that connects rural agricultural areas to market towns. State and Federal monies are awarded to maintain these roads.

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.

FTE: Full time equivalent; a 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.

Glossary of Terminology (continued)

Lapsing Encumbrance: An encumbrance that is outstanding at year-end which requires reappropriation the following year.

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

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.

Maintenance and Capital Improvement Plan (MCIP): A separate plan from the operating budget. The MCIP for Johnson County is included in the budget document. Items in the MCIP 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.

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*.

Glossary of Terminology (continued)

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.

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.

Glossary of Terminology (continued)

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 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.

STATE BUDGET FORM

COUNTY NAME:	NOTICE OF PUBLIC HEARING -- BUDGET ESTIMATE	CO NO:
Johnson	Fiscal Year July 1, 2019 - June 30, 2020	52

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date:	Meeting Time:	Meeting Location:
02/27/2019	5:30 P.M.	Johnson County Board of Supervisors Boardroom 913 S. Dubuque Street, Iowa City, IA

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Web Site (if available):	County Telephone Number:
johnson-county.com	319 688-8095

Iowa Department of Management Form 630 (Publish)		Budget 2019/2020	Re-Est 2018/2019	Actual 2017/2018	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	62,344,725	60,183,984	58,102,921	3.59
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,929,964	1,923,254	1,989,642	
Net Current Property Taxes	4	60,414,761	58,260,730	56,113,279	
Delinquent Property Tax Revenue	5	0	0	13,684	
Penalties, Interest & Costs on Taxes	6	329,000	329,000	365,396	
Other County Taxes/TIF Tax Revenues	7	876,100	754,755	971,850	-5.05
Intergovernmental	8	22,378,536	25,124,878	19,861,599	
Licenses & Permits	9	842,999	720,240	717,857	
Charges for Service	10	4,813,698	4,676,521	4,973,951	
Use of Money & Property	11	1,540,213	1,065,646	1,100,085	
Miscellaneous	12	1,665,384	1,806,843	1,410,588	
Subtotal Revenues	13	92,860,691	92,738,613	85,528,289	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	21,382,000	19,732,000	18,162,000	
Operating Transfers In	15	17,254,135	15,292,738	19,097,465	
Proceeds of Fixed Asset Sales	16	209,000	209,000	37,349	
Total Revenues & Other Sources	17	131,705,826	127,972,351	122,825,103	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	27,335,209	25,916,143	23,331,585	8.24
Physical Health and Social Services	19	12,357,128	12,752,896	10,217,611	9.97
Mental Health, ID & DD	20	7,868,986	7,397,539	5,755,285	16.93
County Environment and Education	21	6,032,502	5,636,477	4,991,514	9.93
Roads & Transportation	22	10,653,012	11,452,927	9,640,461	5.12
Government Services to Residents	23	2,854,874	3,091,249	2,395,908	9.16
Administration	24	11,242,176	10,282,041	8,286,907	16.47
Nonprogram Current	25	52,790	6,150	3,342	297.44
Debt Service	26	22,003,725	20,871,322	18,860,457	8.01
Capital Projects	27	20,613,258	29,118,041	16,571,659	11.53
Subtotal Expenditures	28	121,013,660	126,524,785	100,054,729	
Other Financing Uses:					
Operating Transfers Out	29	17,254,135	15,292,738	19,097,465	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	138,267,795	141,817,523	119,152,194	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-6,561,969	-13,845,172	3,672,909	
Beginning Fund Balance - July 1,	33	30,239,073	44,084,245	40,411,336	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,491,306	8,699,051	18,002,018	
Fund Balance - Committed	37	6,943,119	0	0	
Fund Balance - Assigned	38	0	6,923,119	8,863,420	
Fund Balance - Unassigned	39	11,242,679	14,616,903	17,218,807	
Total Ending Fund Balance - June 30,	40	23,677,104	30,239,073	44,084,245	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 56,050,685	Urban Areas: 6.49278
Rural Only Levies*: 6,294,040	Rural Areas: 10.17504
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 0	
Utility Replacmnt. Excise Tax: 720,299	Date: 01-28-2019

Explanation of any significant items in the budget:

Johnson County PROPOSED BUDGET SUMMARY

01-28-2019

						TOTALS		
						Budget	Re-estimated	Actual
						2019/2020	2018/2019	2017/2018
						(F)	(G)	(H)
REVENUES & OTHER FINANCING SOURCES	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)			
Taxes Levied on Property	1 30,987,540	10,595,077		20,762,108		62,344,725	60,183,984	58,102,921
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	0
Less: Credits to Taxpayers	3 950,190	344,877		634,897		1,929,964	1,923,254	1,989,642
Net Current Property Taxes	4 30,037,350	10,250,200		20,127,211		60,414,761	58,260,730	56,113,279
Delinquent Property Tax Revenue	5 0	0		0		0	0	13,684
Penalties, Interest & Costs on Taxes	6 329,000					329,000	329,000	365,396
Other County Taxes/TIF Tax Revenues	7 504,474	154,653	0	216,973	0	876,100	754,755	971,850
Intergovernmental	8 9,503,996	7,731,598	4,000,000	1,142,942	0	22,378,536	25,124,878	19,861,599
Licenses & Permits	9 836,899	6,100	0	0	0	842,999	720,240	717,857
Charges for Service	10 4,783,698	30,000	0	0	0	4,813,698	4,676,521	4,973,951
Use of Money & Property	11 551,650	954,063	34,500	0	0	1,540,213	1,065,646	1,100,085
Miscellaneous	12 1,530,684	94,700	40,000	0	0	1,665,384	1,806,843	1,410,588
Subtotal Revenues	13 48,077,751	19,221,314	4,074,500	21,487,126	0	92,860,691	92,738,613	85,528,289
Other Financing Sources:								
General Long-Term Debt Proceeds	14 18,909,000	0	2,473,000	0	0	21,382,000	19,732,000	18,162,000
Operating Transfers In	15 485,590	6,889,624	9,878,921	0	0	17,254,135	15,292,738	19,097,465
Proceeds of Fixed Asset Sales	16 9,000	200,000	0	0	0	209,000	209,000	37,349
Total Revenues & Other Sources	17 67,481,341	26,310,938	16,426,421	21,487,126	0	131,705,826	127,972,351	122,825,103
EXPENDITURES & OTHER FINANCING USES								
Operating:								
Public Safety and Legal Services	18 27,016,789	318,420			0	27,335,209	25,916,143	23,331,585
Physical Health and Social Services	19 12,357,128	0			0	12,357,128	12,752,896	10,217,611
Mental Health, ID & DD	20 420,650	7,448,336			0	7,868,986	7,397,539	5,755,285
County Environment and Education	21 4,847,630	1,184,872			0	6,032,502	5,636,477	4,991,514
Roads & Transportation	22 0	10,653,012			0	10,653,012	11,452,927	9,640,461
Government Services to Residents	23 2,833,374	21,500			0	2,854,874	3,091,249	2,395,908
Administration	24 11,242,176	0			0	11,242,176	10,282,041	8,286,907
Nonprogram Current	25 52,790	0			0	52,790	6,150	3,342
Debt Service	26 468,740	0		21,534,985	0	22,003,725	20,871,322	18,860,457
Capital Projects	27 434,500	3,772,360	16,406,398		0	20,613,258	29,118,041	16,571,659
Subtotal Expenditures	28 59,673,777	23,398,500	16,406,398	21,534,985	0	121,013,660	126,524,785	100,054,729
Other Financing Uses:								
Operating Transfers Out	29 12,040,786	5,213,349	0	0	0	17,254,135	15,292,738	19,097,465
Refunded Debt/Payments to Escrow	30 0	0	0	0	0	0	0	0
Total Expenditures & Other Uses	31 71,714,563	28,611,849	16,406,398	21,534,985	0	138,267,795	141,817,523	119,152,194
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -4,233,222	-2,300,911	20,023	-47,859	0	-6,561,969	-13,845,172	3,672,909
Beginning Fund Balance - July 1,	33 16,275,901	6,415,322	7,249,991	297,859	0	30,239,073	44,084,245	40,411,336
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0	0	0	0	0
Fund Balance - Nonspendable	35 0	0	0	0	0	0	0	0
Fund Balance - Restricted	36 800,000	4,114,411	326,895	250,000	0	5,491,306	8,699,051	18,002,018
Fund Balance - Committed	37 0	0	6,943,119	0	0	6,943,119	0	0
Fund Balance - Assigned	38 0	0	0	0	0	0	6,923,119	8,863,420
Fund Balance - Unassigned	39 11,242,679	0	0	0	0	11,242,679	14,616,903	17,218,807
Total Ending Fund Balance - June 30,	40 12,042,679	4,114,411	7,270,014	250,000	0	23,677,104	30,239,073	44,084,245
Proposed tax rate per \$1,000 valuation for County purposes:		6.49278	Urban areas;	10.17504	Rural areas;	Any special district rates excluded.		

ADOPTION OF BUDGET & CERTIFICATION OF TAXES

Fiscal Year July 1, 2019 - June 30, 2020

Budget Basis: CASH

Iowa Department of Management

01-28-2019

County Name: Johnson

County Number: 52

Date Budget Adopted: _____

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County.

There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Certification of Mental Health and Disabilities Services Fund Levy Dollars:
County MHDS Fund Levy Dollars (cannot exceed statutory max)

		(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
				4,350,587		
A. Countywide Levies:			8,431,982,833		8,335,989,503	
General Basic	2	29,511,954		3.5		29,175,983
+ Cemetery (Pioneer - 331.424B)	3	0		0		0
= Total for General Basic	4	29,511,954				29,175,983
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	3,986,639				3,941,256
General Supplemental	6	1,832,481		0.21732		1,811,577
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	468,740				463,398
County MHDS Fund (from certification above)	8	4,350,587		0.51596		4,301,037
Debt Service (from Form 703 col. I Countywide total)	9	20,979,037	9,284,799,577	2.2595	9,188,806,447	20,762,108
Voted Emergency Medical Services (Countywide)	10	0		0		0
Other (specify)	11	0		0		0
Subtotal Countywide (A)	12	56,674,039		6.49278		56,050,685
B. All Rural Services Only Levies:			1,735,613,578		1,709,287,138	
Rural Services Basic	14	6,390,985		3.68228		6,294,040
Rural Services Supplemental	16	0		0		0
Unified Law Enforcement	17	0		0		0
Other (specify)	18	0		0		0
Other (specify)	19	0		0		0
Subtotal All Rural Services Only (B)	20	6,390,985		3.68228		6,294,040
Subtotal Countywide/All Rural Services (A + B)	21	63,065,024		10.17504		62,344,725
C. Special District Levies:						
Flood & Erosion	22	0	0	0	0	0
Voted Emergency Medical Services (partial county)	23	0	0	0	0	0
Other (specify)	24	0	0	0	0	0
Other (specify)	25	0	0	0	0	0
Other (specify)	26	0	0	0	0	0
Township ES Levies (Summary from Form 838-RE)	27	0	0	0	0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	63,065,024				62,344,725

Compensation Schedule for FY:

	2019/2020
Elected Official:	Annual Salary:
Attorney	152,746
Auditor	109,152
Recorder	109,152
Treasurer	109,152
Sheriff	157,998
Supervisors	81,883
Supervisor Vice Chair, if different	
Supervisor Chair, if different	

Number of Official County Newspapers: 4

Names of Official County Newspapers:

1	Iowa City Press Citizen
2	North Liberty Leader
3	Salon Economist
4	The News
5	
6	

The County Auditor represents the following to be true:

- The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 830) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.
- All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published amounts.
- Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.
- Budget was approved by Resolution # _____
- This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (signature) _____

County Auditor (signature) _____

REVENUES DETAIL

	GENERAL FUND			SPECIAL REVENUE FUNDS						All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	Budget 2019/2020 (L)				Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)	
TAXES LEVIED ON PROPERTY	1	29,175,963	1,811,577		4,301,037	6,294,040	0	0	0	20,762,108		62,344,725	60,183,984	58,102,921	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	0	0		0	0	0	0	0	0		0	0	0	2
LESS: CREDITS TO TAXPAYERS	3	893,430	56,760		131,707	213,170	0	0	0	634,897		1,929,964	1,923,254	1,989,642	3
=1000 NET CURRENT PROPERTY TAXES	*4	28,282,533	1,754,817		4,169,330	6,080,870	0	0	0	20,127,211		60,414,761	58,260,730	56,113,279	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	0	0		0	0	0	0	0	0		0	0	13,684	*5
11xx PENALTIES, INT. & COSTS ON TAXES	*6	329,000										329,000	329,000	365,396	*6
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7	147,587	12	0	8,111	47	0	0	0	44		155,801	57,281	237,219	7
13xx Local Option Taxes	8	0	0	0	0	0	0	0	0	0	0	0	0	0	8
14xx Gambling Taxes	9	0	0	0	0	0	0	0	0	0	0	0	0	0	9
15xx TIF Tax Revenues	10	0	0	0	0	0	0	0	0	0	0	0	0	0	10
16xx Utility Replacement Taxes, 17xx	11	335,991	20,884		49,550	96,945	0	0	0	216,929		720,299	697,474	734,631	11
Subtotal (lines 7 - 11)	*12	483,578	20,896	0	57,661	96,992	0	0	0	216,973	0	876,100	754,755	971,850	*12
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13	0	0	0	0	0	5,857,076	0	0	0	0	5,857,076	5,857,076	6,069,093	13
21xx State Replacements Against Levied Taxes	14	893,430	56,760		131,707	213,170	0	0	0	634,897		1,929,964	1,923,254	1,989,642	14
22xx Other State Tax Replacements	15	730,429	45,353	0	107,758	44,508	0	0	0	508,045	0	1,436,093	1,404,024	1,465,520	15
23xx, 24xx State/Federal Pass-thru Revenues	16	2,035,534	0	0	0	0	0	195,000	1,500,000	0	0	3,730,534	4,228,969	2,558,996	16
25xx Contributions From Other Intergovernmental Units	17	4,506,991	130,000	0	786,255	0	0	10,000	2,500,000	0	0	7,933,246	5,986,246	5,138,369	17
26xx, 27xx State Grants and Entitlements	18	1,038,999	2,500	0	0	0	0	21,270	31,476	0	0	1,094,245	1,502,576	2,001,304	18
28xx Federal Grants and Entitlements	19	6,000	0	0	0	0	0	0	313,378	0	0	319,378	4,144,733	499,564	19
29xx Payments in Lieu of Taxes	20	58,000	0	0	0	0	0	20,000	0	0	0	78,000	78,000	139,111	20
Subtotal (lines 13 - 20)	*21	9,269,383	234,613	0	1,025,720	257,678	0	5,908,346	539,854	4,000,000	1,142,942	22,378,536	25,124,878	19,861,599	*21
30xx LICENSES & PERMITS	*22	836,899	0	0	0	0	0	6,100	0	0	0	842,999	720,240	717,857	*22
40xx, 50xx CHARGES FOR SERVICE	*23	4,778,323	5,375	0	0	0	0	0	30,000	0	0	4,813,698	4,676,521	4,973,951	*23
60xx USE OF MONEY & PROPERTY	*24	551,650	0	0	0	0	0	1,000	953,063	34,500	0	1,540,213	1,065,646	1,100,085	*24
80xx MISCELLANEOUS	*25	1,389,984	140,700	0	0	10,000	0	74,500	10,200	40,000	0	1,665,384	1,806,843	1,410,588	*25
Total Revenues*	26	45,921,350	2,156,401	0	5,252,711	6,445,540	0	5,989,946	1,533,117	4,074,500	21,487,126	92,860,691	92,738,613	85,528,289	26
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27		0	0				1,422,897	253,378	9,878,921	0	11,555,196	9,750,402	9,843,216	27
9020 From Rural Services Basic	28							5,213,349	0	0	0	5,213,349	5,042,336	4,948,749	28
90xx From Other Budgetary Funds	29	485,590	0	0	0	0	0	0	0	0	0	485,590	500,000	4,305,500	29
Subtotal (lines 27 - 29)	30	485,590	0	0	0	0	0	6,636,246	253,378	9,878,921	0	17,254,135	15,292,738	19,097,465	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31	17,839,000	1,070,000	0	0	0	0	0	0	2,473,000	0	21,382,000	19,732,000	18,162,000	31
92xx PROCEEDS/GEN FIXED ASSET SALES	32	9,000	0	0	0	0	0	200,000	0	0	0	209,000	209,000	37,349	32
Total Revenues and Other Sources	33	64,254,940	3,226,401	0	5,252,711	6,445,540	0	12,826,192	1,786,495	16,426,421	21,487,126	131,705,826	127,972,351	122,825,103	33
BEGINNING FUND BALANCE JULY 1,	34	14,616,903	1,658,998	0	3,685,292	463,601	0	1,922,268	344,161	7,249,991	297,859	30,239,073	44,084,245	40,411,336	34
TOTAL RESOURCES	35	78,871,843	4,885,399	0	8,938,003	6,909,141	0	14,748,460	2,130,656	23,676,412	21,784,985	161,944,899	172,056,596	163,236,439	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0	0	0	0	0	0	0	0	36

**SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES**

County Name: Johnson

County No: 52
01-28-2019

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)		
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	3,824,429	0	0	0	110,920	0	0	165,000	0	4,100,349	3,820,538	3,541,631	1
1010 - Investigations	2	750,153	13,950	0	0	0	0	0	35,000	0	799,103	871,349	756,535	2
1020 - Unified Law Enforcement	3	0	0	0	0	0	0	0	0	0	0	0	0	3
1030 - Contract Law Enforcement	4	164,887	0	0	0	0	0	0	0	0	164,887	161,603	32,278	4
1040 - Law Enforcement Communications	5	100,338	0	0	0	0	0	0	0	0	100,338	100,338	63,983	5
1050 - Adult Correctional Services	6	5,504,630	0	0	0	0	0	0	0	0	5,504,630	5,323,759	4,874,647	6
1060 - Administration	7	1,183,406	30,000	0	0	0	0	0	0	0	1,213,406	1,199,219	1,086,250	7
Subtotal	8	11,527,843	43,950	0	0	110,920	0	0	200,000	0	11,882,713	11,476,806	10,355,324	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	3,453,847	86,500	0	0	0	0	0	7,500	0	3,547,847	3,176,995	2,494,409	9
1110 - Medical Examinations	10	1,134,153	600	0	0	0	0	0	0	0	1,134,753	1,034,888	918,512	10
1120 - Child Support Recovery	11	0	250	0	0	0	0	0	0	0	250	250	0	11
Subtotal	12	4,588,000	87,350	0	0	0	0	0	7,500	0	4,682,850	4,212,133	3,412,921	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13	4,804,916	0	0	0	0	0	0	0	0	4,804,916	4,612,276	4,179,138	13
1210 - Emergency Management	14	3,986,639	0	0	0	0	0	0	0	0	3,986,639	3,775,301	3,720,000	14
1220 - Fire Protection and Rescue Services	15	0	0	0	0	0	0	0	0	0	0	0	0	15
1230 - E911 Service Board	16	0	0	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	8,791,555	0	0	0	0	0	0	0	0	8,791,555	8,387,577	7,899,138	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18	0	3,000	0	0	0	0	0	0	0	3,000	3,000	851	18
1410 - Research & Other Assistance	19	0	18,700	0	0	0	0	0	0	0	18,700	18,700	11,937	19
1420 - Bailiff Services	20	466,490	0	0	0	0	0	0	0	0	466,490	448,983	431,800	20
Subtotal	21	466,490	21,700	0	0	0	0	0	0	0	488,190	470,683	444,588	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22	0	20,400	0	0	0	0	0	0	0	20,400	20,400	6,396	22
1510 - (Reserved)	23													23
1520 - Detention Services	24	0	44,200	0	0	0	0	0	0	0	44,200	44,200	27,505	24
1530 - Court Costs	25	0	4,350	0	0	0	0	0	0	0	4,350	4,350	468	25
1540 - Service of Civil Papers	26	594,736	27,000	0	0	0	0	0	0	0	621,736	586,329	601,984	26
Subtotal	27	594,736	95,950	0	0	0	0	0	0	0	690,686	655,279	636,353	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0	0	0	0	0	0	28
1610 - Juvenile Representation Services	29	0	700,236	0	0	0	0	0	0	0	700,236	616,736	499,827	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	98,979	0	0	0	0	0	0	0	98,979	96,929	83,434	30
Subtotal	31	0	799,215	0	0	0	0	0	0	0	799,215	713,665	583,261	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	25,968,624	1,048,165	0	0	110,920	0	0	207,500	0	27,335,209	25,916,143	23,331,585	32

**SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES**

County Name: Johnson County No: 52
01-28-2019

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	2,162,733	0	0	0	0	0	0	0	2,162,733	2,179,206	1,967,919	1
3010 - Communicable Disease Prevention & Control Services	2	656,915	0	0	0	0	0	0	0	656,915	640,605	545,718	2
3020 - Sanitation	3	839,102	0	0	0	0	0	0	0	839,102	820,949	715,862	3
3040 - Health Administration	4	1,151,857	0	0	0	0	0	0	0	1,151,857	1,064,330	1,053,259	4
3050 - Support of Hospitals	5	0	0	0	0	0	0	0	0	0	0	0	5
Subtotal	6	4,810,607	0	0	0	0	0	0	0	4,810,607	4,705,090	4,282,758	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	504,766	0	0	0	0	0	0	0	504,766	254,553	205,125	7
3110 - General Welfare Services	8	1,805,369	0	0	0	0	0	0	0	1,805,369	2,066,602	1,401,545	8
3120 - Care in County Care Facility	9	0	0	0	0	0	0	0	0	0	0	0	9
Subtotal	10	2,310,135	0	0	0	0	0	0	0	2,310,135	2,321,155	1,606,670	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	133,483	0	0	0	0	0	0	0	133,483	127,637	117,878	11
3210 - General Services to Veterans	12	74,800	0	0	0	0	0	0	0	74,800	74,800	41,937	12
Subtotal	13	208,283	0	0	0	0	0	0	0	208,283	202,437	159,815	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14	245,020	0	0	0	0	0	0	0	245,020	265,020	292,665	14
3310 - Family Protective Services	15	227,900	0	0	0	0	0	0	0	227,900	227,900	217,600	15
3320 - Services for Disabled Children	16	0	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	472,920	0	0	0	0	0	0	0	472,920	492,920	510,265	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	101,600	0	0	0	0	0	0	0	101,600	101,600	129,659	18
3410 - Other Social Services	19	4,133,483	0	0	0	0	0	0	0	4,133,483	4,620,394	3,309,780	19
3420 - Soc Serv Bus Operations	20	0	0	0	0	0	0	0	0	0	0	0	20
Subtotal	21	4,235,083	0	0	0	0	0	0	0	4,235,083	4,721,994	3,439,439	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	240,100	0	0	0	0	0	0	0	240,100	239,300	146,164	22
3510 - Preventive Services	23	80,000	0	0	0	0	0	0	0	80,000	70,000	72,500	23
Subtotal	24	320,100	0	0	0	0	0	0	0	320,100	309,300	218,664	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	12,357,128	0	0	0	0	0	0	0	12,357,128	12,752,896	10,217,611	25

**SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES**

County Name: Johnson County No: 52
01-28-2019

SERVICES TO PERSONS WITH:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2019/2020 (L)	Re-estimated 2018/2019 (M)	Actual 2017/2018 (N)
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS												
400X - Information & Education Services	1	0	0	0	0	0	0	0	0	0	0	0
402X - Coordination Services	2	0	0	0	238,425	0	0	0	0	238,425	423,750	224,455
403X - Personal & Environmental Sprt	3	0	0	0	0	0	0	0	0	0	0	430
404X - Treatment Services	4	0	0	0	0	0	0	0	0	0	0	0
405X - Vocational & Day Services	5	0	0	0	0	0	0	0	0	0	0	0
406X - Lic/Certified Living Arrangements	6	0	0	0	0	0	0	0	0	0	0	0
407X - Inst/Hospital & Commit Services	7	0	0	0	93,185	0	0	0	0	93,185	89,500	82,012
Subtotal	8	0	0	0	331,610	0	0	0	0	331,610	513,250	306,897
42XX - INTELLECTUAL DISABILITY												
420X - Information & Education Services	9	0	0	0	0	0	0	0	0	0	0	0
422X - Coordination Services	10	0	0	0	32,250	0	0	0	0	32,250	53,375	32,855
423X - Personal & Environmental Sprt	11	0	0	0	0	0	0	0	0	0	0	0
424X - Treatment Services	12	0	0	0	0	0	0	0	0	0	0	0
425X - Vocational & Day Services	13	0	0	0	0	0	0	0	0	0	0	0
426X - Lic/Certified Living Arrangements	14	0	0	0	0	0	0	0	0	0	0	0
427X - Inst/Hospital & Commit Services	15	0	0	0	0	0	0	0	0	0	0	0
Subtotal	16	0	0	0	32,250	0	0	0	0	32,250	53,375	32,855
43XX - OTHER DEVELOPMENTAL DISABILITIES												
430X - Information & Education Services	17	0	0	0	0	0	0	0	0	0	0	0
432X - Coordination Services	18	0	0	0	47,870	0	0	0	0	47,870	53,920	42,624
433X - Personal & Environmental Sprt	19	0	0	0	0	0	0	0	0	0	0	0
434X - Treatment Services	20	0	0	0	0	0	0	0	0	0	0	0
435X - Vocational & Day Services	21	0	0	0	0	0	0	0	0	0	0	0
436X - Lic/Certified Living Arrangements	22	0	0	0	0	0	0	0	0	0	0	0
437X - Inst/Hospital & Commit Services	23	0	0	0	0	0	0	0	0	0	0	0
Subtotal	24	0	0	0	47,870	0	0	0	0	47,870	53,920	42,624
44XX - GENERAL ADMINISTRATION												
4411 - Direct Administration	25	125,000	0	0	374,525	0	0	0	0	499,525	543,650	560,416
4412 - Purchased Administration	26		0	0	0	0	0	0	0	0	0	0
4413 - Distrib to Regional Fiscal Agent	27		0	0	6,662,081	0	0	0	0	6,662,081	5,645,694	3,942,380
Subtotal	28	125,000	0	0	7,036,606	0	0	0	0	7,161,606	6,189,344	4,502,796
45XX - COUNTY PRVD CASE MGMT												
Subtotal	29	295,650	0	0	0	0	0	0	0	295,650	587,650	870,113
46XX - COUNTY PRVD SERVICES												
Subtotal	30	0	0	0	0	0	0	0	0	0	0	0
47XX - BRAIN INJURY												
470X - Information & Education Services	31	0	0	0	0	0	0	0	0	0	0	0
472X - Coordination Services	32	0	0	0	0	0	0	0	0	0	0	0
473X - Personal & Environmental Sprt	33	0	0	0	0	0	0	0	0	0	0	0
474X - Treatment Services	34	0	0	0	0	0	0	0	0	0	0	0
475X - Vocational & Day Services	35	0	0	0	0	0	0	0	0	0	0	0
476X - Lic/Certified Living Arrangements	36	0	0	0	0	0	0	0	0	0	0	0
477X - Inst/Hospital & Commit Services	37	0	0	0	0	0	0	0	0	0	0	0
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0
TOTAL - MENTAL HEALTH, ID & DD	39	420,650	0	0	7,448,336	0	0	0	0	7,868,986	7,397,539	5,755,285

**SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION**

County Name: Johnson County No: 52
01-28-2019

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)		
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1	31,000	0	0	0	109,774	0	0	0	0	140,774	138,725	91,567	1
6010 - Weed Eradication	2	0	0	0	0	0	0	0	0	0	0	0	0	2
6020 - Solid Waste Disposal	3	0	0	0	0	25,800	0	0	0	0	25,800	25,800	20,963	3
6030 - Environmental Restoration	4	0	0	0	0	0	0	0	0	0	0	0	0	4
Subtotal	5	31,000	0	0	0	135,574	0	0	0	0	166,574	164,525	112,530	5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	745,249	0	0	0	0	0	0	0	0	745,249	770,579	623,266	6
6110 - Maintenance & Operations	7	1,795,911	0	0	0	0	0	0	0	0	1,795,911	1,572,697	1,391,718	7
6120 - Recreation & Environmental Educ.	8	200,440	0	0	0	15,000	0	0	0	0	215,440	193,644	147,986	8
Subtotal	9	2,741,600	0	0	0	15,000	0	0	0	0	2,756,600	2,536,920	2,162,970	9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10	0	0	0	0	152,016	0	0	0	0	152,016	138,945	150,104	10
6210 - Animal Bounties & State Apianist Expenses	11	200	0	0	0	0	0	0	0	0	200	100	97	11
Subtotal	12	200	0	0	0	152,016	0	0	0	0	152,216	139,045	150,201	12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13	1,192,530	0	0	0	8,342	0	0	0	0	1,200,872	1,133,521	981,955	13
6310 - Housing Rehabilitation & Develop.	14	654,800	0	0	0	0	0	0	0	0	654,800	654,800	624,000	14
6320 - Economic Development	15	95,000	0	0	0	0	0	0	0	0	95,000	56,000	56,000	15
Subtotal	16	1,942,330	0	0	0	8,342	0	0	0	0	1,950,672	1,844,321	1,661,955	16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17	7,500	0	0	0	858,940	0	0	0	0	866,440	818,166	767,858	17
6410 - Historic Preservation	18	22,000	0	0	0	0	0	0	0	0	22,000	15,500	18,000	18
6420 - Fair & 4-H Clubs	19	103,000	0	0	0	0	0	0	0	0	103,000	103,000	103,000	19
6430 - Fairgrounds	20	0	0	0	0	0	0	0	0	0	0	0	0	20
6440 - Memorial Halls	21	0	0	0	0	0	0	0	0	0	0	0	0	21
6450 - Other Educational Services	22	0	0	0	0	15,000	0	0	0	0	15,000	15,000	15,000	22
Subtotal	23	132,500	0	0	0	873,940	0	0	0	0	1,006,440	951,666	903,858	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property	24	0	0	0	0	0	0	0	0	0	0	0	0	24
6510 - Buildings	25	0	0	0	0	0	0	0	0	0	0	0	0	25
6520 - Equipment	26	0	0	0	0	0	0	0	0	0	0	0	0	26
6530 - Public Facilities	27	0	0	0	0	0	0	0	0	0	0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVIRONMT. & ED.	29	4,847,630	0	0	0	1,184,872	0	0	0	0	6,032,502	5,636,477	4,991,514	29

**SERVICE AREA 7
ROADS & TRANSPORTATION**

County Name: Johnson County No: 52
01-28-2019

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual	
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1	0	0	0	0	0	320,380	0	0	320,380	311,549	279,997	1
7010 - Engineering	2	0	0	0	0	0	1,562,415	0	0	1,562,415	2,192,967	1,272,154	2
Subtotal	3	0	0	0	0	0	1,882,795	0	0	1,882,795	2,504,516	1,552,151	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4	0	0	0	0	0	393,464	0	0	393,464	384,868	196,377	4
7110 - Roads	5	0	0	0	0	0	5,124,362	0	0	5,124,362	5,014,872	4,266,544	5
7120 - Snow & Ice Control	6	0	0	0	0	0	350,527	0	0	350,527	340,414	541,736	6
7130 - Traffic Controls	7	0	0	0	0	0	387,217	0	0	387,217	371,354	268,784	7
7140 - Road Clearing	8	0	0	0	0	0	153,320	0	0	153,320	243,957	427,963	8
Subtotal	9	0	0	0	0	0	6,408,890	0	0	6,408,890	6,355,465	5,701,404	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10	0	0	0	0	0	990,000	0	0	990,000	990,000	948,685	10
7210 - Equipment Operations	11	0	0	0	0	0	1,280,827	0	0	1,280,827	1,512,446	1,342,529	11
7220 - Tools, Materials & Supplies	12	0	0	0	0	0	90,500	0	0	90,500	90,500	57,558	12
7230 - Real Estate & Buildings	13	0	0	0	0	0	0	0	0	0	0	38,134	13
Subtotal	14	0	0	0	0	0	2,361,327	0	0	2,361,327	2,592,946	2,386,906	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15	0	0	0	0	0	0	0	0	0	0	0	15
7310 - Ground Transportation	16	0	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	0	10,653,012	0	0	10,653,012	11,452,927	9,640,461	18

**SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS**

County Name: Johnson County No. 52
01-28-2019

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	0	802,428	0	0	0	0	0	0	802,428	986,477	682,897
8010 - Local Elections	2	0	146,376	0	0	0	0	0	0	146,376	45,760	94,235
8020 - Township Officials	3	7,600	0	0	0	0	0	0	0	7,600	7,600	5,140
Subtotal	4	7,600	948,804	0	0	0	0	0	0	956,404	1,039,837	782,272
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations & Licensing	5	1,070,170	0	0	0	0	0	0	0	1,070,170	1,038,313	875,735
8101 - Drivers License Services	6	0	0	0	0	0	0	21,500	0	21,500	0	0
8110 - Recording of Public Documents	7	806,800	0	0	0	0	0	0	0	806,800	1,013,099	737,901
Subtotal	8	1,876,970	0	0	0	0	0	21,500	0	1,898,470	2,051,412	1,613,636
TOTAL - GOVT. SVCS. TO RESIDENTS	9	1,884,570	948,804	0	0	0	0	21,500	0	2,854,874	3,091,249	2,395,908

**SERVICE AREA 9
ADMINISTRATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual	
										2019/2020 (L)	2018/2019 (M)	2017/2018 (N)	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	3,918,268	1,350	0	0	0	0	0	0	3,919,618	3,985,294	2,966,244	1
9010 - Administrative Management Services	2	1,317,592	0	0	0	0	0	0	0	1,317,592	1,245,619	1,116,431	2
9020 - Treasury Management Services	3	423,527	0	0	0	0	0	0	0	423,527	388,043	353,454	3
9030 - Other Policy & Administration	4	82,075	0	0	0	0	0	0	0	82,075	82,075	69,534	4
Subtotal	5	5,741,462	1,350	0	0	0	0	0	0	5,742,812	5,701,031	4,505,663	5
CENTRAL SERVICES PROGRAM													
9100 - General Services	6	2,848,160	0	0	0	0	0	0	0	2,848,160	1,880,838	1,442,219	6
9110 - Information Technology Services	7	1,518,454	0	0	0	0	0	0	0	1,518,454	1,447,422	1,387,318	7
9120 - GIS Systems	8	0	0	0	0	0	0	0	0	0	0	0	8
Subtotal	9	4,366,614	0	0	0	0	0	0	0	4,366,614	3,328,260	2,829,537	9
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	10	0	372,750	0	0	0	0	0	0	372,750	372,750	344,605	10
9210 - Safety of Workplace	11	0	690,000	0	0	0	0	0	0	690,000	690,000	582,985	11
9220 - Fidelity of Public Officers	12	0	10,000	0	0	0	0	0	0	10,000	10,000	6,384	12
9230 - Unemployment Compensation	13	0	60,000	0	0	0	0	0	0	60,000	180,000	17,733	13
Subtotal	14	0	1,132,750	0	0	0	0	0	0	1,132,750	1,252,750	951,707	14
TOTAL - ADMINISTRATION	15	10,108,076	1,134,100	0	0	0	0	0	0	11,242,176	10,282,041	8,286,907	15

**SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

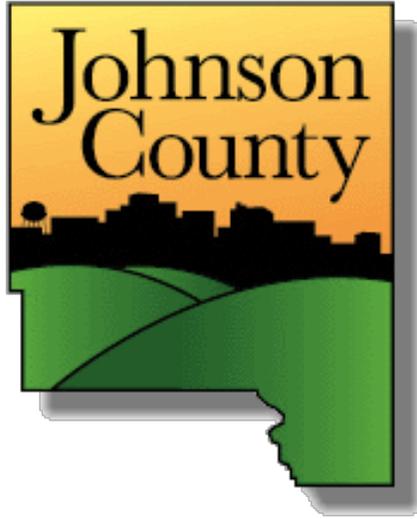
CountyName: Johnson County No: 52
01-28-2019

	GENERAL FUND									SPECIAL REVENUE FUNDS			All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS		
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)	All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	Budget				Re-estimated	Actual	
												2019/2020 (L)				2018/2019 (M)	2017/2018 (N)	
NONPROGRAM CURRENT EXPENDITURES																		
0010 - County Farm Operations	1	52,790	0	0	0	0	0	0	0				0	52,790	6,150	3,342	1	
0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0	0	0				0	0	0	0	2	
0030 - Other Nonprogram Current	3	0	0	0	0	0	0	0	0				0	0	0	0	3	
0040 - Other County Enterprises	4	0	0	0	0	0	0	0	0				0	0	0	0	4	
TOTAL - NONPROGRAM CURRENT	5	52,790	0	0	0	0	0	0	0				0	52,790	6,150	3,342	5	
LONG-TERM DEBT SERVICE																		
0100 - Principal	6	0	460,000	0	0	0	0	0	0				20,947,000	21,407,000	20,427,000	18,492,000	6	
0110 - Interest	7	0	8,740	0	0	0	0	0	0				587,985	596,725	444,322	368,457	7	
TOTAL - LONG-TERM DEBT SERVICE	8	0	468,740	0	0	0	0	0	0				21,534,985	22,003,725	20,871,322	18,860,457	8	
CAPITAL PROJECTS																		
0200 - Roadway Construction	9	0	0	0	0	0	2,258,000	0	4,500,000				0	6,758,000	8,623,500	6,775,600	9	
0210 - Conservation Land Acquisition/Dev	10	0	0	0	0	0	0	1,514,360	2,472,977				0	3,987,337	11,302,947	4,792,642	10	
0220 - Other Capital Projects	11	434,500	0	0	0	0	0	0	9,433,421				0	9,867,921	9,191,594	5,003,417	11	
TOTAL - CAPITAL PROJECTS	12	434,500	0	0	0	0	2,258,000	1,514,360	16,406,398				0	20,613,258	29,118,041	16,571,659	12	
EXPENDITURES SUMMARY																		
- Total Public Safety and Legal Services	13	25,968,624	1,048,165	0	0	110,920	0	0	207,500				0	27,335,209	25,916,143	23,331,585	13	
- Total Physical Health and Social Services	14	12,357,128	0	0	0	0	0	0	0				0	12,357,128	12,752,896	10,217,611	14	
- Total Mental Health, ID & DD	15	420,650	0	0	7,448,336	0	0	0	0				0	7,868,986	7,397,539	5,755,285	15	
- Total County Environment and Education	16	4,847,630	0	0	0	1,184,872	0	0	0				0	6,032,502	5,636,477	4,991,514	16	
- Total Roads & Transportation	17	0	0	0	0	0	0	10,653,012	0				0	10,653,012	11,452,927	9,640,461	17	
- Total Governmental Services to Residents	18	1,884,570	948,804	0	0	0	0	0	21,500				0	2,854,874	3,091,249	2,395,908	18	
- Total Administration	19	10,108,076	1,134,100	0	0	0	0	0	0				0	11,242,176	10,282,041	8,286,907	19	
- Total Nonprogram Current Expenditures	20	52,790	0	0	0	0	0	0	0				0	52,790	6,150	3,342	20	
- Total Long-Term Debt Service	21	0	468,740	0	0	0	0	0	0				21,534,985	22,003,725	20,871,322	18,860,457	21	
- Total Capital Projects	22	434,500	0	0	0	0	2,258,000	1,514,360	16,406,398				0	20,613,258	29,118,041	16,571,659	22	
TOTAL - ALL EXPENDITURES (lines13-24)	23	56,073,968	3,599,809	0	7,448,336	1,295,792	12,911,012	1,743,360	16,406,398	21,534,985	0		121,013,660	126,524,785	100,054,729	23		
OTHER BUDGETARY FINANCING USES																		
OPERATING TRANSFERS OUT																		
- To General Supplemental	24	0															0	
- To Rural Services Supplemental	25				0												0	
- To Secondary Roads	26	1,422,897	0		5,213,349	0								6,636,246	6,411,484	6,193,567	26	
- To Other Budgetary Funds	27	10,132,299	485,590	0	0	0	0	0	0					10,617,889	8,881,254	12,903,898	27	
TOTAL OPERATING TRANSFERS OUT	28	11,555,196	485,590	0	5,213,349	0	0	0	0	0	0	0	0	17,254,135	15,292,738	19,097,465	28	
REFUNDED DEBT/PAYMENTS TO ESCROW	29	0	0	0	0	0	0	0	0				0	0	0	0	29	
Increase (Decrease) In Reserves (GAAP Budgets)	30	0	0	0	0	0	0	0	0				0	0	0	0	30	
Fund Balance - Nonspendable	31	0	0	0	0	0	0	0	0				0	0	0	0	31	
Fund Balance - Restricted	32	0	800,000	0	1,489,667	400,000	1,837,448	387,296	326,895	250,000			5,491,306	8,699,051	18,002,018	32		
Fund Balance - Committed	33	0	0	0	0	0	0	0	6,943,119				6,943,119	0	0	0	33	
Fund Balance - Assigned	34	0	0	0	0	0	0	0	0				0	6,923,119	8,863,420	34		
Fund Balance - Unassigned	35	11,242,679	0	0	0	0	0	0	0				11,242,679	14,616,903	17,218,807	35		
TOTAL ENDING FUND BALANCE - JUNE 30,	36	11,242,679	800,000	0	1,489,667	400,000	1,837,448	387,296	7,270,014	250,000	0		23,677,104	30,239,073	44,084,245	36		
TOTAL REQUIREMENTS (23+28+29-30+36)	37	78,871,843	4,885,399	0	8,938,003	6,909,141	14,748,460	2,130,656	23,676,412	21,784,985	0		161,944,899	172,056,596	163,236,439	37		

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
This area, lines 1 through 20, is for Countywide Debt Service

FY 2019/2020

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due	Interest Due	Bond Registration Due	Total Obligation Due	Amount Paid by Other Funds & Debt Service Fund Balance (-)(H)	Current Year Utility Replacement & Debt Service Taxes
			2019/2020 (D)	2019/2020 (+)(E)	2019/2020 (+)(F)	2019/2020 (=)(G)		=(I)
1 GO COUNTY PURPOSE BOND 2017C	7,200,000	03/23/2017	2,400,000	42,000	0	2,442,000	0	2,442,000
2 GO REFUNDING BOND 2018A	895,000	06/01/2018	460,000	8,740	0	468,740	468,740	0
3 GO REFUNDING BOND 2018B	3,345,000	06/01/2018	1,115,000	44,585	0	1,159,585	0	1,159,585
4 GO COUNTY PURPOSE BOND 2018E	7,200,000	3/15/2018	2,400,000	116,400	0	2,516,400	0	2,516,400
5 GO COUNTY PURPOSE BOND 2019A	2,177,304	03/XX/2019	2,177,304	39,204	0	2,216,508	0	2,216,508
6 GO COUNTY PURPOSE BOND 2019B	9,679,696	03/XX/2019	9,679,696	174,291	0	9,853,987	0	9,853,987
7 GO COUNTY PURPOSE BOND 2019C	9,525,000	03/XX/2019	3,175,000	171,505	0	3,346,505	555,948	2,790,557
8						0		0
9						0		0
10						0		0
11						0		0
12						0		0
13						0		0
14						0		0
15						0		0
16						0		0
17						0		0
18						0		0
19						0		0
20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:			21,407,000	596,725	0	22,003,725	1,024,688	20,979,037
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service								
21						0		0
22						0		0
23						0		0
24						0		0
25						0		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:			0	0	0	0	0	0



**END OF
FISCAL YEAR 2020 ANNUAL BUDGET**