

Johnson County, Iowa

FISCAL YEAR 2023

ANNUAL BUDGET



Picture: Johnson County Government complex

For the period 7/1/2022 to 6/30/2023

**Adopted by the
Johnson County Board of Supervisors
on March 24, 2022**



Picture: Johnson County Health & Human Services Building with sky-walk to the Administration Building

**Prepared by the
Johnson County Finance Department**



**Johnson County | 913 S. Dubuque Street | Iowa City | Iowa | 52240
319-356-6000 | johnsoncountyiowa.gov**

HOW TO NAVIGATE THIS DOCUMENT

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MOUSE NAVIGATION:

Pages 7-9 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 left click your mouse on that button, you will return to the Table of Contents.

In addition, if you are jumping to different locations in the document, you can jump to the previous location by using Alt-Left Arrow.

EXPLANATION OF THE BUDGET DOCUMENT

The budget document provides detailed information about Johnson County's estimated revenues and expenditures for the fiscal year. 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. **This budget book and all related budget documents can be found at [Johnson County Finance Department](#).**

Introduction

The Introduction section contains the Table of Contents, budget process explanation, budget calendar, budget message, county strategic plan, county history, county 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 (the county's largest fund)
- Capital Projects Fund
- Debt Service Fund
- Rural Fund
- Secondary Roads Fund
- American Recovery Plan Act (ARPA)

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:

- Cedar River Crossing Wetland Mitigation Bank (CRCWMB) Fund
- Conservation Trust Fund
- Law Enforcement Proceeds Fund
- Prosecutor Forfeiture Fund
- Recorder's Records Management Fund
- Special Resource Enhancement Fund

County Department and Elected Office Information

The County Department and Elected Office Information section is in alphabetical order and 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, a Financial Summary table, and Performance Measures.

EXPLANATION OF THE BUDGET DOCUMENT (continued)

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, Iowa Department of Management county budget form (state budget form), notices of public hearings, property tax levy rates for cities and townships in the county, a list of county departments and elected offices with their corresponding department and fund number, and a glossary of terms used in this document.

INTRODUCTION SECTION

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JOHNSON COUNTY MISSION:

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

The Government Finance Officers Association (GFOA) is pleased to announce that **Johnson County, Iowa** has received the **Distinguished Budget Presentation Award**.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. Budget documents must be rated proficient in all five categories, and in fifteen criteria within those categories, to receive the award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Johnson County
Iowa**

For the Fiscal Year Beginning

July 01, 2021

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, 2021 (fiscal year 2022 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 seventh consecutive year that Johnson County has received this award. There are only three counties in the state to receive 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.

BUDGET PROCESS

The budget process for Iowa counties is outlined in Iowa Code Chapters [331.421 to 331.479](#). 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 expenditures (also referred to as service areas).

Budget planning process

Generally, each department and elected office builds a proposed budget for revenues and expenditures by using the historical trends of the last three fiscal years actual results while also incorporating recent operational changes. 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 or positions. New budget items are placed on a decision list for the Board of Supervisors to consider and toward the end of the budget process, they vote three times on the list to determine what will be included in the budget or eliminated.

County vehicles are on a replacement schedule, those are approved automatically. There may be vehicles replaced early based on the fleet mechanic's inspection and rating criteria. The early replacements are placed on the budget decision list. Technology hardware and software is reviewed by the Information Technology Director and he works with the departments to place those new or replacement items on the decision list. The Secondary Roads department prepares a 5 year road construction plan each year and presents it to the Board of Supervisors for approval in March. This plan is used for budgeting. The Capital Projects Committee reviews and presents the Maintenance and Capital Improvement Plan (MCIP) to the Board of Supervisors for approval in May each year. This plan is used for budgeting.

Three public hearings are held for the proposed budget where the citizens of Johnson County have the opportunity to comment. One hearing on the proposed maximum property tax levy rates, one hearing on the complete proposed budget, and one hearing on the proposed general obligation bond borrowing. In addition, each of the 17 budgetary work sessions held during the budget process are open to the public to attend or they can view the streaming meetings. The public is notified by social media, press releases, and the county website. As a final step, the entire budget is voted on by the Board of Supervisors in a formal meeting in the month of March and is certified to the state by March 31st.

You can find a video explaining the county budget process here:

<https://fb.watch/cGI7ZYV8n8/>

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 PROCESS (continued)

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.

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.

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.

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 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 Annual Comprehensive Financial Report.

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 Annual Comprehensive Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis (cash basis) for comparison purposes.

The accounts of Johnson County are organized by fund. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with financial and legal requirements. All funds presented in this document are governmental type funds.

Budget Structure

The basics to budgeting are:

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

Requirements = Expenditures + Ending Fund Balance + Transfers-Out. A county's requirements are its uses of money.

Balanced Budget: For each fund in the county's budget, fund resources will match fund requirements every year, this is considered a balanced budget. The budget is also considered balanced when total expenditures are less than total revenues.

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.

BUDGET CALENDAR

September

1. Finance Department meets with Board of Supervisors to discuss budget meeting schedule, budget priorities, and any budgeting issues
2. Finance Department enters previous fiscal year actual revenue and expenditure data into department/office budget spreadsheets
3. Auditor's Office generates departmental payroll spreadsheets
4. Send out department/office budget spreadsheets, payroll spreadsheets, instructions, Decision Package form, Budget Planning form, and Tech Needs form

October

5. Finance Department meets with departments/offices to assist with upcoming budget.
6. Departments and Elected Offices return budget and payroll spreadsheets to Finance Department.
7. Meeting with all department heads and elected officials to discuss budget priorities for next fiscal year and match up to county strategic plan.

November

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

December, January

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

February

17. A 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.
18. A public hearing on the proposed maximum property tax asking and levy rate for General Services and Rural Services is scheduled and held. A resolution adopting the proposed maximum property tax asking and levy rate is approved.
19. A 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. This notice is for the proposed county budget. 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.

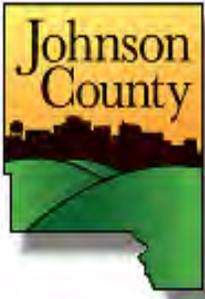
BUDGET CALENDAR (continued)

March

20. A public hearing on the proposed budget is scheduled and held with the bonding public hearing held immediately afterward.
21. After the budget is approved by the Board of Supervisors, load department/elected office data and tax calculation data into the financial system.
22. Send updated department/elected office budget sheets back to them to verify final budget. Include decision package items approved.
23. 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.

May

24. Public hearing and resolution for spring budget amendment



JOHNSON COUNTY

Finance Department

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

May 20, 2022

Dear Citizens of Johnson County,

I am pleased to present you with the fiscal year 2023 (FY23) annual budget that is for the period July 1, 2022 to June 30, 2023. 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 15, 2021 and over the following three months held meetings with fifteen 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. All of these meetings were open to the public. The budget was adopted by the Board of Supervisors on March 24, 2022.

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 it provides legal spending authority for the county elected officials and appointed department heads.

The FY23 budget complies with all relevant County financial policies. Several of those policies have an impact on the budget:

- Capital Improvement Budget Policy - established process how capital improvements are determined
- Budget & Financial Management Policy – establishes basic rules for budgeting
- Debt Policy – establishes rules for acquiring debt
- Fund Balance Policy – establishes definitions for the types of fund balances and how they can be spent
- Financial Reserve Policy – establishes rules for setting a fund reserve and how it can be spent.

The financial policies start on [page 197](#).

Budget Initiatives Compared to the Strategic Plan

This budget meets the county needs as laid out in its mission and the Strategic Plan starting on [page 23](#). The County Strategic Plan is developed by the Board of Supervisors with input from the departments and elected officials. Normally, the Strategic Plan is finalized before the budget work sessions start in November.

A priority in the new strategic plan is the priority section titled “Strengthen the human resource of Johnson County government”. For FY23 the Board of Supervisors approved a budget of \$120,065 for a Human Resources Manager. This position will assist with human resources activities including collective bargaining, strategic initiatives, management practice issues, recruitment and retention. They also added \$17,748 in funding for recognizing diversity holidays and to add training for managers on hiring a diverse workforce. There is spending of \$50,000 for mental health counseling for first responders and exercise equipment for first responders to aid in stress reduction.

A priority in the new strategic plan is the priority section titled “Improve communications strategies and methods with Johnson County government employees and the public”. For FY23 the Board of Supervisors approved a budget of \$94,355 for a Media Production and Technology Assistant. This position will further the county’s focus on increasing communications and better communications with the public.

In FY23 there is funding of \$1,852,500 for the Historic Poor Farm, an increase of \$285,700 over FY22. **This funding will tie into strategic priority section titled “Improve opportunities for people to be able to live affordably in our community”.** Local food production will be increased to provide less expensive food sources to the public. In addition, more space for family gardening will be available to allow families to feed themselves. Farm to market food resources are an additional part of this local foods plan. The majority of the expense for FY23 is a new shed and the driveway, sidewalks and paths for the farm. These infrastructure components are essential in the future growth of the Historic Poor Farm. Just as importantly, Johnson County is providing \$700,000 to leverage affordable housing for our residents.

In FY23 there is continued funding for Diversity and Inclusion in county government. **This funding will tie into strategic priority section titled “Increase diversity, inclusion, and equity in Johnson County government across all organizational levels and positions”.** In FY23 the D & I Committee will conduct several surveys and gather data to determine the level of inclusiveness among the staff and how well services are delivered to a diverse population. In addition, there is funding for a Diversity, Equity, and Inclusion intern to expand diversity and inclusion in the county.

Short-Term Factors in Budgeting

Every year the Board of Supervisors 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 serving an estimated 152,854 residents. Because of our size and growth, the Board has to meet the growing demand for services and prioritize infrastructure projects.

The first short-term factor in budgeting for FY23 is the change in countywide property tax values. The total taxable valuation increased by \$191,455,703 or 2.1% from \$9,164,400,353 to \$9,355,856,056 in FY23 and that is less than the average increase over the last several years. In FY23, the resulting tax growth of \$1,467,668 (i.e. the FY23 increase in taxable value multiplied by the tax levy rate in effect for FY22) did not allow Johnson County to offset the anticipated increases in the county's payroll and benefit costs of about \$3.8 million. Due to the lower valuation, there was reduced funding for some areas.

The second short-term factor in budgeting for FY23 is the capital plan to renovate the county administration building and the health and human services building. The renovation for FY23 is budgeted at \$5,100,000. This is part of a major increase in capital project costs. That increase along with the lower property taxable valuation and corresponding lower tax growth was a concern. The decision was made to utilize \$2,500,000 of ARPA revenue replacement funding to partially finance the first phase of the project in FY23. Some other capital projects were pushed to future years.

The third short-term factor in budgeting for FY23 was the Board of Supervisor's desire to increase the amount of county grant funding available for local non-profit organizations. In FY22 the amount budgeted for quality of life grants, economic development grants, and social services grants was \$3,717,305. For FY23 the amount budgeted is \$3,920,205 an increase of \$202,900 or 5.5%. There was additional funding for five of the eight county libraries, local food and affordable housing, and for several local social service agencies.

The fourth short-term factor in budgeting for FY23 is the funding of the Guidelink Center. The center opening in February 2021 and the operations are still being revised. Covid-19 has had an impact on the operations and so trying to forecast what operations will be in FY23 with less of a Covid impact is difficult. The county budgeted \$832,561 in operations, down \$50,039 from FY22. For sobering and substance abuse treatment, \$350,000 is from ARPA funding.

A final short-term factor in budgeting for FY23 is the state legislature ruling that Mental Health and Disability Services will no longer be funded by counties through property taxes. They also ruled that the personnel for MH/DS will still be county employees. Because of these new laws, the county will no longer collect property taxes for mental health and disability services and administration, will close the MH/DS fund (fund 46), will move the MH/DS department (department 46) into the general fund, will rename the department as MHDS Admin Services, and will change the department number to 43, all of these steps are to continue to support the administration of mental health and disability services. The remaining balance of the MH/DS fund will be transferred to the East Central Region at the end of FY22.

Budget Highlights

The Board of Supervisors has approved FY23 expenditures of \$138,432,356 up from \$127,225,492 in the original FY22 budget, an increase of 8.8%. Approved revenues (excluding operating transfers in, debt proceeds, and fixed asset sales) for FY23 are \$96,732,763. The revenue from taxes levied on property totals \$64,656,960, which will fund approximately 47% 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.

The FY23 budget includes 11.68 additional full time equivalent (FTE) personnel to support the following departments/offices:

1. Ambulance added 3.0 FTE Paramedics hours for an additional 2 ambulances available for service calls
2. Board of Supervisors office added 1.0 FTE for a Media Production & Technology Assistant to help with meeting production and streaming and 0.34 FTE Diversity, Equity, and Inclusion intern to assist with diversity initiatives
3. Human Resources added 1.0 FTE for a Human Resources Manager that help with increased HR work volume
4. County Sheriffs office added 1.0 FTE for a Patrol Deputy to patrol the City of Tiffin
5. Finance added 1.0 FTE for a Budget Analyst to train with and then replace a retiring employee and also to assist with their expanding workload
6. Physical Plant added 1.0 FTE Groundskeeper to replace and part time staff and contracted work
7. Planning, Development, and Sustainability added 1.0 FTE Assistant Planner to assist with increased workload and 1.0 FTE Economic Development staff member to work on new rural economic development initiative
8. Conservation added 1.0 FTE Field Worker II working at the new Melloy conservation property and 0.34 FTE Seasonal Park Worker to assist at new Melloy property

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. Personnel costs account for about 41% (\$57,268,904) of the total FY23 budget.

Staffing charts and tables are shown later in this document on [page 52](#). According to the 2020 census, Johnson County population has increased a total of 16.8% over the last 10 years while the county FTE has increased only 5.4% over the same period. On average for the last ten years, there are 303 county residents for each county employee.

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 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 FY23 include improvements to 540th Street SW, Amana Road bridge, Cosgrove Road bridge, Dillons Furrow Roads NE, 120th Street NE, River Junction Road SE, Black Diamond Road SW, Hickory Hollow Road NE, and Oak Crest Hill Road SE as well as maintenance of various roads and bridges.

In FY23, the transfer amount from the Rural Basic fund to the Secondary Roads fund has increased from \$5,484,541 in FY22 to \$5,726,474 in FY23, an increase of \$241,933 or 4.4% over the prior fiscal year. There was an increase in expenses for the Animal Shelter, and several of the city libraries. The overall expenses of the fund increased by \$35,437.

Detailed budget information was presented at a public hearing on March 15, 2022. 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 over \$963 million dollars 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 (JECC) as well as the debt service costs for conservation projects approved by voters in the 2008 \$20,000,000 Conservation Bond referendum. In FY23 there is \$1,295,000 budgeted to replace JECC equipment. Plans for recreational trail construction and other conservation projects totaling \$2,128,500 dollars is budgeted in the upcoming fiscal year.

Capital Project budget priorities for FY23 are:

- Historic Poor Farm renovations (\$1,852,500)
- Administration Building and Health & Human Services Building renovation (\$5,100,000)
- Continued renovation of the County Courthouse (\$1,200,000)
- Joint Emergency Communications Center (JECC) equipment (\$1,295,000)
- Body cameras and vehicle camera replacment for County Sheriff's Office (\$404,782)

Capital Projects funded

The Historic Poor Farm has construction of the South Shed and construction of the driveway, sidewalks, and paths on the farm. Start phase 1 and 2 of 5 of the Administration Building and HHS Building renovation that will affect every department/office and is budgeted at \$5,100,000. Renovation of space in the County Courthouse will be for the clerk of court offices and for updated courtrooms with a budget of \$750,000. JECC microwave network replacement is budgeted at \$1,295,000. County Sheriff's Office replacment of body cameras, and patrol vehicle cameras is budgeted at \$404,782. The county also intends to spend approximately \$2,371,776 in FY23 for various department/office vehicles and equipment and \$877,000 for county building maintenance. In addition, the county will spend \$2,005,133 for technology related expenditures such as software, hardware, licensing and maintenance.

COVID-19 Funding

In FY21, after the FY22 budget was finalized, the county was notified and awarded \$29,357,173 in federal American Recovery Plan Act (ARPA) funding for covid-19 relief. The county also received \$2,542,645 in federal Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, funding for covid-19. Because of the late arrival of the ARPA revenue, it will have corresponding expenses in FY22 that will be amended into the budget in May 2022 and also expenses in FY23. The expenses for FY22 and FY23 were considered and included the FY23 budget process. More ARPA information begins on [page 116](#) and on the county ARPA website [found here](#).

What does all of this mean for taxpayers?

Rural residential property owners will pay \$33.65 (-6.4%) less, Iowa City and other city residential property owners will pay \$20.93 (-6.4%) less annually per \$100,000 of assessed value when compared to FY22. Agricultural land property owners in rural areas will pay \$31.67 (+3.7%) more per \$100,000 of assessed value than they did in FY22. Owners of commercial property in Iowa City will pay \$11.43 (-2.1%) less annually per \$100,000 of assessed value than in FY22. Multi-residential property owners in Iowa City will pay \$31.22 (-8.1%) less than in FY22.

Due to the recent legislative changes in the area of property taxation within the State of Iowa, residential property owners are bearing an 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 54% 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.



Dana Aschenbrenner
Finance Director

JOHNSON COUNTY STRATEGIC PLAN



Johnson County Strategic Plan: January 1, 2020 to June 30, 2022

Approved December 26, 2019; Amended Thursday, June 3, 2021

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.

Johnson County values

- Diversity, equity and inclusion
- Outreach and community engagement
- Safety
- Sustainability and resiliency
- Transparency and accountability

Objectives/priorities

- I. Strengthen the human resource of Johnson County government. *(Supporting Supervisor: Lisa Green-Douglass)*
- II. Improve communications strategies and methods with Johnson County government employees and the public. *(Supporting Supervisor: Rod Sullivan)*
- III. Improve opportunities for people to be able to live affordably in our community. *(Supporting Supervisor: Jon Green)*
- IV. Increase diversity, inclusion and equity in Johnson County government across all organizational levels and positions. *(Supporting Supervisor: Royceann Porter)*
- V. Maintain financial health and stability of Johnson County government. *(Supporting Supervisor: Pat Heiden)*

I. Strengthen the human resource of Johnson County government. (Supporting Supervisor: Lisa Green-Douglass)

Strategy	Tactics	Performance indicator	By when	Responsible internal stakeholders	Notes
a. Develop employee committees that are relevant and current.	i. Evaluate current structure and representation of internal employee committees.	Documentation of findings created and report provided to the Board of Supervisors.	Feb. 1, 2020	Internal committees Board of Supervisors Office	Completed
	ii. Create documentation detailing each committee's mission, responsibilities and staff contacts.	Documentation of findings created and report provided to the Board of Supervisors.	Feb. 1, 2020	Internal committees Board of Supervisors Office	Completed
	iii. Evaluate budget and staff support for each committee.	Documentation of findings created and report provided to the Board of Supervisors.	Feb. 1, 2020	Board of Supervisors Office Finance Department	Completed
b. Commit to an employee benefits package that is competitive to continue to attract and retain outstanding employees and increase employee satisfaction.	i. Evaluate current benefits package, including, but not limited to providing paid leave for bone marrow and organ donation, providing work-from-home options, creating a vacation buy-back program, offering more vacation and more vacation earlier, helping employees save more for retirement with an employer match, and contributing to childcare expenses or creating onsite childcare options.	Documentation of current benefits package and additional options provided to the Board of Supervisors.	Aug. 1, 2020	Human Resources Department	See attachment.

Strategy	Tactics	Performance Indicator	By When	Responsible Internal Stakeholders	Notes
	ii. Provide more family-friendly employee policies and benefits and initiate a review of best practices.	Documentation of findings created and report provided to the Board of Supervisors.	Oct. 15, 2020	Human Resources Department	See attachment.
	iii. Evaluate family care policies.	Documentation of findings created and report provided to the Board of Supervisors.	Oct. 15, 2020	Human Resources Department	See attachment.
	iv. Provide direction to Human Resources Director before negotiations begin to work for an equitable contract for bargaining unit employees.	Contracts negotiated successfully.	Dec. 1, 2020	Human Resources Department Unions	
	v. Explore an option to purchase short-term disability at a reduced group rate as well as additional life insurance at a discounted group rate.	Documentation of options provided to the Board of Supervisors.	Dec. 31, 2020	Human Resources Department Finance Department	See attachment.
	vi. Revise non-bargaining merit increase system. Make merit increase fully a salary increase by eliminating brakes on the system. Allow more flexibility in rewarding outstanding work.	Approval of new pay plan by the Board of Supervisors.	Jan. 30, 2020	Human Resources Department Finance Department	
	vii. Hire a professional entity to conduct an employee survey every two years.	Goals of survey established by the Board of Supervisors. Survey conducted and results presented.	June 1, 2021	Board of Supervisors Office Human Resources Department	

Strategy	Tactics	Performance Indicator	By When	Responsible Internal Stakeholders	Notes
c. Provide an employee physical work environment that is ADA-compliant and increases employee collaboration, satisfaction and ability to provide excellent service to the public.	i. Evaluate employee workspace access to natural light.	Findings and recommendations from space needs analysis provided to the Space Needs Committee and Board of Supervisors.	July 1, 2021	Facilities Department Space Needs Committee	See attachment.
	ii. Implement space needs analysis.	Findings and recommendations from space needs analysis provided to the Space Needs Committee and Board of Supervisors.	June 30, 2022	Facilities Department Space Needs Committee	
	iii. Provide welcoming environment to the public.	Findings and recommendations from space needs analysis provided to the Space Needs Committee and Board of Supervisors.	June 30, 2022	Facilities Department Space Needs Committee Board of Supervisors Office	
	iv. Provide dedicated lactation spaces in all County buildings.	Lactation spaces created in each County building.	June 30, 2022	Facilities Department Public Health Department Board of Supervisors Office - Inclusion and Equity	
	v. Provide gender neutral restrooms in all County buildings.	Gender neutral restrooms created in each County building.	June 30, 2022	Facilities Department Board of Supervisors Office - Inclusion and Equity	
	vi. Utilize appropriate technology in meeting spaces – including remote access capabilities – to promote inclusion, collaboration, and accessibility; and to safeguard continuity of operations and prevent public service disruptions during emergencies.			Board of Supervisors Office - Communications Facilities Department Information Technology Department	

Strategy	Tactics	Performance Indicator	By When	Responsible Internal Stakeholders	Notes
<p>d. Create a culture of mental, emotional, social and physical well-being.</p>	<p>i. Revise current hiring process to reduce downtime when employees leave.</p>	<p>Determination of which jobs require external advertising. Determination of departmental budget impact to accommodate hiring overlaps.</p>	<p>March 1, 2021</p>	<p>Human Resources Department Finance Department Board of Supervisors Office - Inclusion and Equity</p>	<p>See attachment.</p>
	<p>ii. Explore internal promotion process. Allow current employees to be promoted within their department without having to re-interview for their job.</p>	<p>Determination of which jobs require external advertising. Determination of departmental budget impact to accommodate hiring overlaps.</p>	<p>March 1, 2021</p>	<p>Human Resources Department Finance Department</p>	
	<p>iii. Strengthen payroll and time and attendance reporting processes using technology to transition from a paper-based legacy system.</p>	<p>Paperless time and attendance reporting system produced by the Information Technology Department.</p>	<p>April 15, 2021</p>	<p>Information Technology Department Human Resources Department Auditor's Office</p>	

II. Improve communications strategies and methods with Johnson County government employees and the public. *(Supporting Supervisor: Rod Sullivan)*

Strategy	Tactics	Performance indicator	By when	Responsible internal stakeholders	Notes
a. Improve and increase the County’s outreach and engagement efforts.	i. Conduct a county-wide communications audit.	Worked with all departments and offices to generate audit reports and allow the Communications team to build relationships and capacities among all departments.	July 1, 2021	Board of Supervisors Office - Communications	Audits in progress
	ii. Develop a monthly electronic newsletter.	Content schedule developed. Materials curated from departments and offices.	Dec. 31, 2021	Board of Supervisors Office - Communications Information Technology Department All departments and offices	Pending website redesign
	iii. Investigate the development of a print newsletter to be mailed to rural residents.	Content schedule developed. Materials curated from departments and offices. Printing options researched and budget created.	Dec. 31, 2020	Board of Supervisors Office - Communications	Determined to be cost prohibitive and thus not feasible
	iv. Investigate the creation of an outreach and engagement position to focus on both the public and employees.	Job description developed and approved.	Dec. 31, 2021	Board of Supervisors Office Human Resources Department	
	v. Conduct surveys and focus groups and create metrics to assess the effectiveness of communications efforts to County internal and external audiences.	Professional entity hired to conduct surveys and focus groups.	Dec. 31, 2021	Board of Supervisors Office - Communications Board of Supervisors Office - Inclusion and Equity	Pending website redesign
	vi. Hire ARPA-funded public benefit navigators or “community navigators” to facilitate equitable access to public assistance programs.				
	vii. Develop an education program for employees	Implementation of program.	June 30, 2022	Board of Supervisors Office - Communications	

	regarding basic County information to enhance customer service.			Human Resources Department	
b. Develop interpretation and translation services access.	i. Develop list of resources for translation and interpretation services.	List of external resources created. Internal list of employees with language skills updated.	June 30, 2022	Board of Supervisors Office - Communications Board of Supervisors Office - Inclusion and Equity	Ongoing research on resources continues with the Inclusion and Equity Specialist and Supervisor Lisa Green-Douglass.
c. Implement assistive technologies to accommodate persons experiencing disabilities.	i. Consult WT Group to assess technologies that should be implemented and current resources reviewed.	Recommendations implemented.	June 30, 2022	Board of Supervisors Office Human Resources Department	Replaced assistive hearing technology in the Boardroom and 203B/C after the initial audit. The Media Production and Technology Specialist has been updated on the audit and is aware of the need to assess and implement the plan as we implement the Space Needs Analysis

III. Improve opportunities for people to be able to live affordably in our community. *(Supporting Supervisor: Jon Green)*

Strategy	Tactics	Performance indicator	By when	Responsible internal stakeholders	Notes
a. Strengthen partnerships with affordable housing stakeholders.	i. Evaluate options to create affordable housing on County-owned property.	Documentation of findings created and report provided to the Board of Supervisors.	June 30, 2021	Board of Supervisors Office Social Services Department Finance Department Attorney's Office Planning, Development and Sustainability Department Public Health Department	
	ii. Evaluate the availability of low income and affordable housing in Johnson County.	Documentation of findings created and report provided to the Board of Supervisors.	June 30, 2022	Board of Supervisors Office Social Services Department Finance Department	

Strategy	Tactics	Performance Indicator	By When	Responsible Internal Stakeholders	Notes
	<p>iii. Lobby state agencies for more affordable housing opportunities.</p> <p>iv. Improve efficacy of programs addressing negative economic impacts of the pandemic, including thorough use of data analysis, targeted consumer outreach, improvements to data or technology infrastructure, and impact evaluations.</p>	Included in lobbying priorities.	June 30, 2022	<p>Attorney's Office Planning, Development and Sustainability Department Public Health Department</p> <p>Board of Supervisors Office Social Services Department Finance Department Attorney's Office Planning, Development and Sustainability Department Public Health Department</p>	
<p>b. Strengthen partnerships with affordable childcare stakeholders.</p>	<p>i. Evaluate creating affordable and quality childcare on County-owned property.</p> <p>ii. Survey childcare providers regarding expansion of state childcare assistance slots.</p> <p>iii. Explore opportunities to expand childcare entrepreneurial opportunities, especially with immigrant and refugee populations.</p>	<p>Documentation of findings created and report provided to the Board of Supervisors.</p> <p>Documentation of findings created and report provided to the Board of Supervisors.</p> <p>Documentation of findings created and report provided to the Board of Supervisors.</p>	<p>June 30, 2021</p> <p>June 30, 2021</p> <p>Jan. 1, 2022</p> <p>Jan. 1, 2022</p>	<p>Board of Supervisors Office Social Services Department</p> <p>Board of Supervisors Office Social Services Department Planning, Development and Sustainability Department</p> <p>Board of Supervisors Office Social Services Department Planning, Development and Sustainability Department</p> <p>Board of Supervisors Office</p>	<p>Pending redevelopment of the Carquest lot</p>

Strategy	Tactics	Performance Indicator	By When	Responsible Internal Stakeholders	Notes
	<ul style="list-style-type: none"> iv. Explore opportunities to increase the number of employers investing in employee childcare options. v. Consider an incentive program to expand the number of childcare slots in the community. vi. Address educational disparities by supporting APRA-funded services such as new, expanded, or enhanced early learning services, including pre-kindergarten, Head Start, evidence-based educational services and practices to address academic needs of students and social, emotional, and mental health needs of students. vii. Support new or expanded high-quality childcare to provide safe and supportive care for children. 	<p>Documentation of findings created and report provided to the Board of Supervisors.</p> <p>Documentation of findings created and report provided to the Board of Supervisors.</p>	<p>June 30, 2022</p>	<p>Social Services Department Planning, Development and Sustainability Department</p> <p>Board of Supervisors Office Social Services Department Planning, Development and Sustainability Department Finance Department</p>	
<p>c. Strengthen economic development opportunities.</p>	<p>i. Promote small businesses and local food production as an economic driver in the County.</p>	<p>Communications and marketing plan regarding agritourism and economic development created and implemented.</p> <p>Tourism and community engagement opportunities increased at the Historic Poor Farm through trails, events, natural area and watershed</p>	<p>April 1, 2021</p> <p>June 30, 2022</p>	<p>Board of Supervisors Office - Grants Planning, Development and Sustainability Department</p> <p>Board of Supervisors office - Local Foods Historic Poor Farm Food Policy Council</p>	

Strategy	Tactics	Performance Indicator	By When	Responsible Internal Stakeholders	Notes
	<p>ii. Make necessary investments to build resiliency and equity in the food system supply chain.</p> <p>iii. Pursue economic development-related funding opportunities.</p> <p>iv. Invest American Rescue Plan Act funds for local fiscal recovery and economic growth.</p>	<p>management, and accessible education infrastructure.</p> <p>Local food storage, processing and distribution infrastructure needs assessed and programs expanded or implemented in partnership with community-based businesses and organizations, including cold storage, commercial kitchens, and meat processing. Provide technical assistance and community connections for community-based food system businesses, organizations, and farms to increase availability of local produce and meat processing, diversity of markets, and wholesale institutional partnerships.</p> <p>Access to locally grown produce expanded to low-income communities and people of color for an equitable economic recovery.</p> <p>Opportunities regularly researched and communicated to appropriate departments and offices.</p> <p>Develop and execute public input sessions and community outreach with businesses, workers, nonprofit organizations and service providers conducted to identify</p>	<p>June 30, 2022</p> <p>June 30, 2022</p>	<p>Board of Supervisors Office - Local Foods Food Policy Council</p> <p>Board of Supervisors Office - Local Foods Historic Poor Farm Food Policy Council</p> <p>Board of Supervisors Office Planning, Development and Sustainability Department Finance Department</p>	

	<p>v. Expand access to farmland for community-based farmers.</p> <p>vi. Work to increase hourly wages and household income in Johnson County.</p> <p>vii. Prioritize green infrastructure including projects to manage pollution, conserve and reuse water, and reduce energy consumption in water systems.</p>	<p>gaps and opportunities for growth.</p> <p>Connect farmers to land owners, facilitating better communication for the Historic Poor Farm and land opportunities beyond.</p> <p>Documentation of findings created and report provided to the Board of Supervisors.</p>	June 30, 2022	<p>Board of Supervisors Office – Local Foods</p> <p>Historic Poor Farm</p> <p>Food Policy Council</p>	
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IV. Increase diversity, inclusion and equity in Johnson County government across all organizational levels and positions. *(Supporting Supervisor: Royceann Porter)*

Strategy	Tactics	Performance indicator	By when	Responsible internal stakeholders	Notes
<p>a. Increase and retain diverse applicants and employees.</p>	<p>i. Develop annual report of applicants, interviews and hires, by race and gender, for each department.</p>	<p>Annual report created detailing applicant information by department and progress toward achieving diversity goals included in department head performance evaluations.</p>	June 30, 2021	Human Resources Department	In progress. See attachment.
	<p>ii. Expand the advertising and recruiting pool area to include nearby large metropolitan areas.</p>	<p>Report generated by Human Resources reviewing current advertising and recruiting practices and researching additional options to attract</p>	June 30, 2021	Human Resources Department Board of Supervisors Office - Communications	In progress. See attachment.

Strategy	Tactics	Performance Indicator	By When	Responsible Internal Stakeholders	Notes
	<ul style="list-style-type: none"> iii. Consider reimbursing travel expenses for applicants who travel here for final interviews. iv. Evaluate and strengthen the employee diversity training program. v. Research mentorship programs and best practices. vi. Increase Johnson County employment opportunities for diverse populations and build internship and job training programs to accelerate hiring of unemployed and underemployed individuals. 	<p>diverse candidates, and provided to the Board of Supervisors.</p> <p>Report generated by Human Resources regarding best practices for recruiting diverse applicants and provided to the Board of Supervisors.</p> <p>Recommendations developed based on participant surveys. Options researched based on best practices and trainings offered by other entities.</p> <p>Report created on best practices and programs and provided to the Board of Supervisors.</p> <p>Report created on best practices and programs and provided to the Board of Supervisors.</p>	<p>June 30, 2021</p> <p>Jan. 1, 2022</p> <p>June 30, 2022</p> <p>June 30, 2021</p>	<p>Human Resources Department Board of Supervisors Office Finance Department</p> <p>Board of Supervisors Office - Inclusion and Equity Diversity and Inclusion Committee</p> <p>Board of Supervisors Office - Inclusion and Equity Human Resources Department</p> <p>Board of Supervisors Office - Inclusion and Equity Human Resources Department</p>	<p>In progress. See attachment.</p> <p>In progress. See attachment.</p> <p>In progress. See attachment.</p> <p>In progress. See attachment.</p>
<p>b. Increase diversity of membership of Johnson County boards and commissions.</p>	<p>i. Develop and implement a survey regarding board and commission member demographics.</p>	<p>Report generated and provided to the Board of Supervisors annually.</p>	<p>Aug. 1, 2021</p>	<p>Board of Supervisors Office - Communications</p>	<p>In progress. See attachment.</p>

V. Maintain financial health and stability of Johnson County government. *(Supporting Supervisor: Pat Heiden)*

Strategy	Tactics	Performance indicator	By when	Responsible internal stakeholders	Notes
a. Increase financial analysis of capital projects.	i. Create a special projects coordinator position to oversee vertical infrastructure capital projects.	Plan for project management developed and approved.	Jan. 2021	Board of Supervisors Office Finance Department Human Resources Department	Completed. Job description created. Approved 12/17/2020. Hired and started 04/2021.
	ii. Encourage competitive quotes and bidding for capital projects over \$10,000.	Procedural policies with language that encourages competitive quotes and bidding developed.	June 30, 2020	Finance Department Board of Supervisors Office	Completed. General purchasing and procurement policy approved by BoS 11/19/2020.
b. Create and implement an organizational procurement, purchasing, and equipment disposal policies.	i. Encourage competitive quotes and bidding for purchases over \$10,000.	Policies developed that encourage competitive quotes and bidding.	Dec. 2020	Finance Department Board of Supervisors Office	Completed. General purchasing and procurement policy approved by BoS 11/19/2020.
	ii. Make sustainable procurement a policy.	Policies updated to include sustainable procurement.	Dec. 2020	Finance Department Board of Supervisors Office Planning, Development and Sustainability Department	Completed. County-owned property disposal policy approved by BoS 08/06/2020.
	iii. Evaluate bulk purchasing options.	Bulk purchasing programs researched and documentation of findings provided to the Board of Supervisors.	Dec. 2020	Finance Department Board of Supervisors Office	Completed. Finding provided to BoS 05/29/2020.
c. Review annual budget process and research alternative budgeting practices.	i. Increase budget process communication and transparency with departments and offices.	Alternative budgeting practices researched.	Sept. 2021	Finance Department Board of Supervisors Office	
			Sept. 2021	Finance Department	

Strategy	Tactics	Performance Indicator	By When	Responsible Internal Stakeholders	Notes
		Internal communication plan developed and documentation of findings provided to the Board of Supervisors.		Department heads and elected officials Board of Supervisors Office - Communications	
d. Enhance transparency of annual budget process.	<ul style="list-style-type: none"> <li data-bbox="548 261 943 418">i. Evaluate communications efforts and strategy to engage public in budget process. <li data-bbox="548 423 943 581">ii. Evaluate effectiveness of current annual budget presentation. <li data-bbox="548 586 943 834">iii. Improve funding allocation practices to third-party organizations to meet public purpose requirements under the State of Iowa Constitution. 	<ul style="list-style-type: none"> <li data-bbox="951 261 1346 418">Evaluation completed and report presented to the Board of Supervisors. <li data-bbox="951 423 1346 581">Annual budget presentation prepared and presented by the Finance department. Effectiveness of presentation evaluated. <li data-bbox="951 586 1346 834">The Grants Coordinator receives all funding requests and ensures funding agreements are in place prior to BoS presentation. 	<ul style="list-style-type: none"> <li data-bbox="1354 261 1526 418">Sept. 2021 <li data-bbox="1354 423 1526 581">April 2022 <li data-bbox="1354 586 1526 834">June 2021 	<ul style="list-style-type: none"> <li data-bbox="1534 261 2145 418">Finance Department Board of Supervisors Office - Communications <li data-bbox="1534 423 2145 581">Finance Department Department heads and elected officials Board of Supervisors Office <li data-bbox="1534 586 2145 834">Board of Supervisors – Grants Finance Department 	<ul style="list-style-type: none"> <li data-bbox="2153 586 2534 834">As per memo from the Office of the Auditor of the State of Iowa that was created May 2020 and revised May 2021, this is in place and on-going.

JOHNSON COUNTY HISTORY



Picture: Johnson County Courthouse

Originally, Johnson County was named in honor of Colonel Richard Mentor Johnson. Colonel Johnson served in the War of 1812, later served as a U.S. Senator, and finally as Vice President of the United States under President Martin Van Buren.

In June 2021, Johnson County was renamed in honor of Dr. Lulu Merle Johnson. Dr. Johnson earned her BA, MA and Ph.D. degrees from the University of Iowa, becoming the first African-American woman to earn a doctoral degree in the state of Iowa and is among the first African-American women to earn a Ph.D. in history in the United States. Johnson couldn't teach in Iowa, so after earning her degree she taught history at Florida A&M University and West Virginia State College before joining the faculty at Cheyney State University in 1952, where she served as a professor of history and the dean of women's studies. Throughout her life she worked tirelessly pushing her students to strive for academic excellence and to make a better educational and living experience for other African-Americans.

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 the town of 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 the town of Napoleon on May 1, 1839.

On December 31, 1846, the State of Iowa was admitted into the union. In January 1855, the Fifth General Assembly voted to move the Iowa state capital from Iowa City to Des Moines. The state capital was moved to Des Moines in December of 1857.

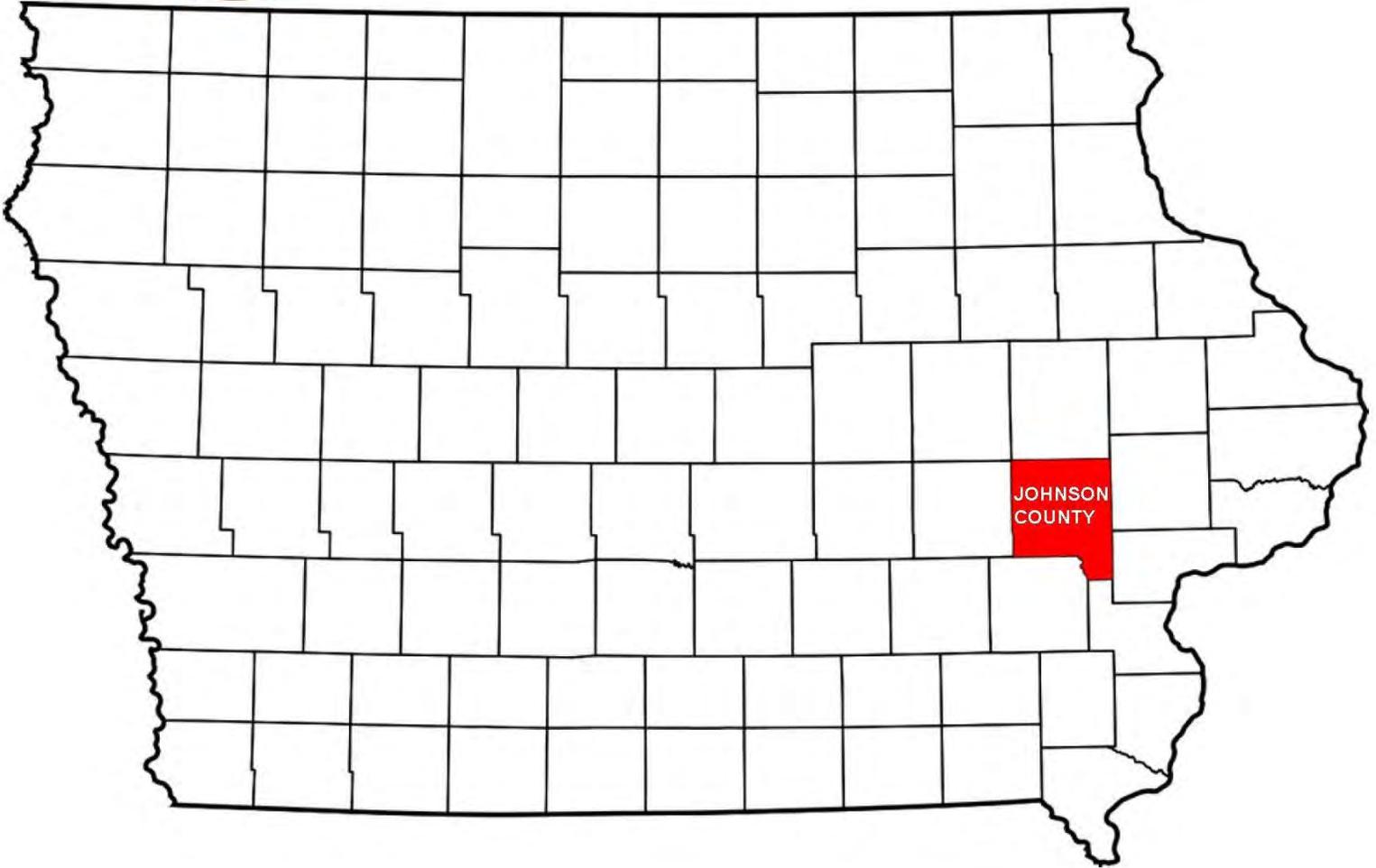
The first courthouse built in Iowa City was a temporary two-story structure constructed of bricks. This courthouse burned to the ground in 1856. In 1857, this building was replaced by another courthouse, which was insured for \$30,000. This brick building was used until 1899, when it was condemned. The 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.

Today, Johnson County has 46 departments and elected offices and over 500 employees. County employees 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.

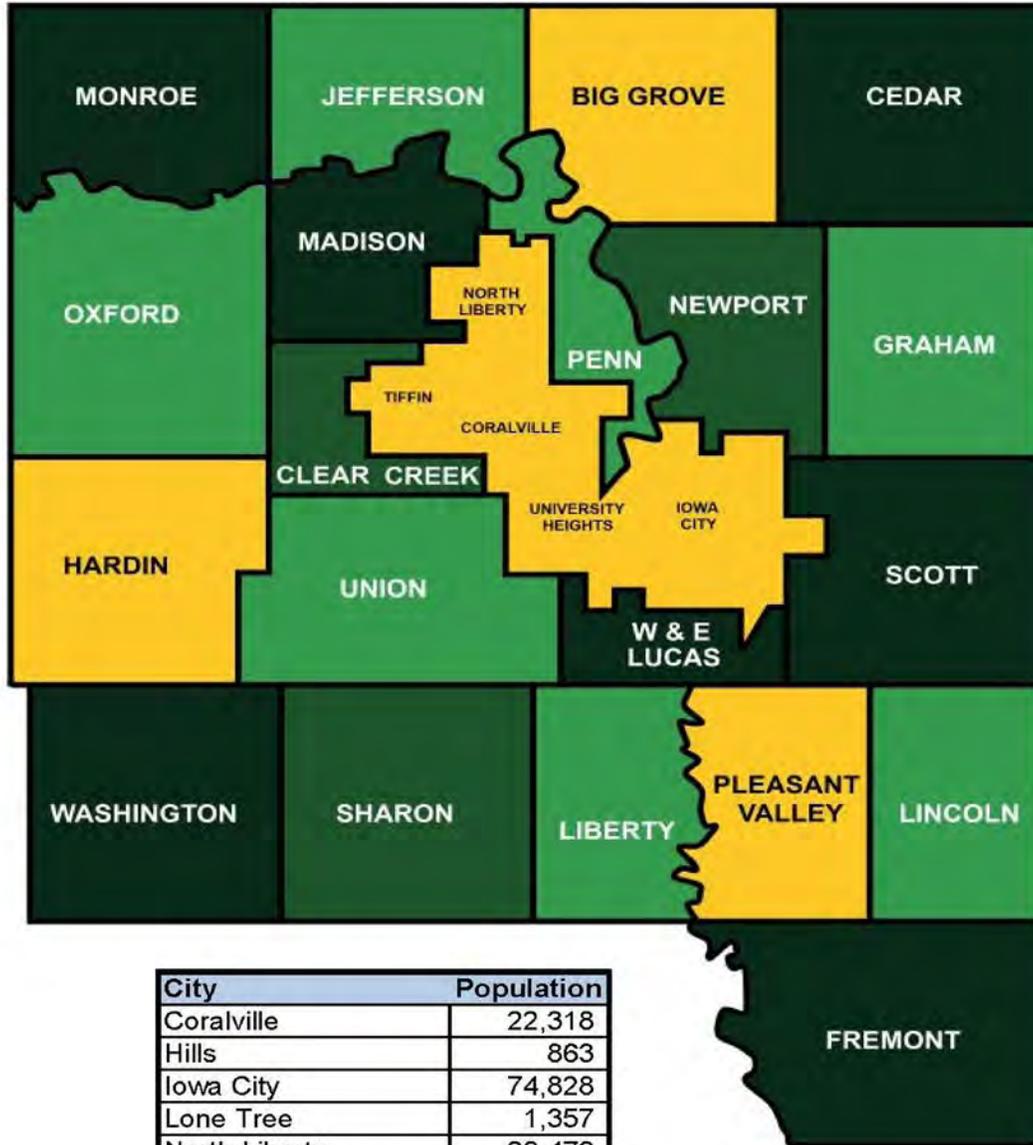
IOWA MAP



IOWA



JOHNSON COUNTY TOWNSHIPS AND CITIES



City	Population
Coralville	22,318
Hills	863
Iowa City	74,828
Lone Tree	1,357
North Liberty	20,479
Oxford	722
Shueyville	731
Solon	3,018
Swisher	914
Tiffin	4,512
University Heights	1,228
West Branch	100
Unincorporated Area	21,784

DEMOGRAPHICS AND ECONOMIC INDICATORS

POPULATION	Johnson County	Iowa	United States
Population estimates, July 1, 2021 (V2021)	154,748	3,193,079	331,893,745
Population estimates base, April 1, 2010	130,882	3,046,355	308,745,538
Population, percent change - April 1, 2010 (estimates base) to July 1, 2018, (V2018)	18.24%	4.82%	7.50%
AGE AND SEX			
Persons under 5 years	5.8%	6.2%	6.0%
Persons under 18 years	19.9%	23.0%	22.3%
Persons 65 years and over	12.3%	17.5%	16.5%
Female persons	50.4%	50.2%	50.8%
RACE AND HISPANIC ORIGIN			
White alone	83.0%	90.6%	76.3%
Black or African American alone	7.5%	4.1%	13.4%
American Indian and Alaska Native alone	0.4%	0.5%	1.3%
Asian alone	6.5%	2.7%	5.9%
Native Hawaiian and Other Pacific Islander alone	0.1%	0.2%	0.2%
Two or More Races	2.5%	2.0%	2.8%
Hispanic or Latino	5.8%	6.3%	18.5%
White alone, not Hispanic or Latino	78.0%	85.0%	60.1%
FAMILIES AND LIVING ARRANGEMENTS			
Households, 2016-2020	60,430	1,273,941	122,354,219
Persons per household	2.37	2.4	2.6
Living in same house 1 year ago, percent of persons age 1 year+	75.7%	85.6%	86.2%
Language other than English spoken at home, percent of persons age 5 years+	15.4%	8.4%	21.5%
INCOME AND POVERTY			
Median household income (in 2020 dollars), 2016-2020	\$63,062	\$61,836	\$64,994
Per capita income in past 12 months (in 2020 dollars)	\$35,875	\$33,021	\$35,384
Persons in poverty, percent	14.1%	10.2%	11.4%

Source: U.S. Census Bureau, QuickFacts

HOUSEHOLD INCOME FOR THE LAST 12 MONTHS (2020 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 Islander	Some Other Race	Two or More Races	*Hispanic or Latino (any race)
Total:	60,430		50,707	3,880	110	3,643	26	761	1,303	2,601
Less than \$10,000	5,652	9.4%	3,731	728	0	1,018	0	26	149	201
\$10,000 to \$14,999	2,134	3.5%	1,875	141	0	40	0	0	78	203
\$15,000 to \$24,999	5,407	8.9%	4,230	519	16	394	7	62	179	289
\$25,000 to \$34,999	4,998	8.3%	3,741	720	17	240	7	77	196	299
\$35,000 to \$49,999	6,812	11.3%	5,536	515	0	322	12	284	143	414
\$50,000 to \$74,999	9,505	15.7%	7,959	728	10	475	0	161	172	485
\$75,000 to \$99,000	7,121	11.8%	6,524	283	7	157	0	90	60	199
\$100,000 to \$149,999	9,821	16.3%	8,919	151	0	570	0	26	155	254
\$150,000 to \$199,999	4,185	6.9%	3,805	95	52	129	0	12	92	152
\$200,000 or more	4,795	7.9%	4,387	0	8	298	0	23	79	105

Source: U.S. Census Bureau, 2020: American Community Survey 5-Year Estimates (B19001, 1A, 1B, 1C, 1D, 1E, 1F, 1G, 1I)

*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 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:	89,292	59.2%								4,223
Male:	44,326	49.6%	35,586	3,179	108	2,393	26	966	1,043	2,184
Less than high school diploma	2,202	2.5%								
High school graduate, GED, or alternative	7,565	8.5%								
Some college or associate's degree	11,153	12.5%	16,078	2,421	56	527	26	662	464	1,521
Bachelor's degree or higher	23,406	26.2%	19,508	758	52	1,866	0	304	579	663
Female:	44,966	50.4%	38,085	2,513	78	2,609	31	476	1,174	2,039
Less than high school diploma	1,611	1.8%								
High school graduate, GED, or alternative	6,535	7.3%								
Some college or associate's degree	11,732	13.1%	16,322	1,984	32	609	31	374	526	1,298
Bachelor's degree or higher	25,088	28.1%	21,763	529	46	2,000	0	102	648	741

Source: U.S. Census Bureau, 2020: 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

GENDER AND AGE	Estimate	Percent
Total population	150,819	
Male	74,806	49.6%
Female	76,013	50.4%
Under 5 years	8,827	5.9%
5 to 9 years	8,303	5.5%
10 to 14 years	8,413	5.6%
15 to 19 years	12,724	8.4%
20 to 24 years	23,260	15.4%
25 to 34 years	23,431	15.5%
35 to 44 years	18,133	12.0%
45 to 54 years	15,076	10.0%
55 to 59 years	7,918	5.3%
60 to 64 years	7,221	4.8%
65 to 74 years	10,757	7.1%
75 to 84 years	4,558	3.0%
85 years and over	2,198	1.5%
Median age (years)	30.4	
16 years and over	123,775	82.1%
21 years and over	107,317	71.2%
60 years and over	24,734	16.4%
65 years and over	17,513	11.6%
18 years and over	120,765	
Male	59,571	49.3%
Female	61,194	50.7%
65 years and over	17,513	
Male	7,850	44.8%
Female	9,663	55.2%

Source: US Census, Demographic table DP05
(2020, ACS 5-year estimate)

POPULATION BY RACE

RACE	Estimate	Percent
Total population	150,819	
One race	145,404	96.4%
Two or more races	5,415	3.6%
One race	145,404	
White	121,694	83.7%
Black or African American	11,509	7.9%
American Indian and Alaska Native	271	0.2%
Asian	9,346	6.4%
Native Hawaiian and Other Pacific Islander	74	0.1%
Some Other Race	2510	1.7%
Hispanic or Latino		
Any race	8,634	
Mexican	4,645	53.8%
Puerto Rican	662	7.7%
Cuban	209	2.4%
Other Hispanic or Latino	3118	36.1%
Not Hispanic or Latino		
Any race	142,185	
White alone	117,015	82.3%
Black or African American alone	11,409	8.0%
American Indian and Alaska Native alone	262	0.2%
Asian alone	9,299	6.5%
Native Hawaiian and Other Pacific Islander alone	74	0.1%
Some Other Race	207	0.1%
Two or More Races	3,919	2.8%

Source: US Census, Demographic table DP05 (2020, ACS 5-year estimate)

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 (\$)
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	23.94	378,310	386,255
2019	67	25.03	25.34	373,509	378,117
2020	73	19.83	20.18	271,679	276,569
2021	58	18.88	25.68	325,506	442,688

¹Includes both detached and attached single family homes

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

JOHNSON COUNTY LAND USE

Property Class	Number of Acres	% Total Area
Agriculture	289,720	72.7
Residential	25,745	6.5
Exempt**	23,898	6.0
Commercial	7,479	1.9
Multi-Family	358	0.1
Industrial	95	0.02
Water	8,317	2.1
Unincorporated Areas	41,968	10.7

** Park land, Woodlands, Wetlands, Native preserve.

Johnson County land size is 614 square miles

242 acres is the avg farm size

2,476 acres of county park land

4,086 miles of county bicycle trails

PRINCIPAL TAXPAYERS

Ten Principal Property Taxpayers Calendar Year 2021	Type of Business	Taxable Value	% of Total Taxable Value \$9,355,856,056
Coral Ridge Mall LLC.	Retail Property	\$108,015,600	1.15%
Rise at Riverfront Landing	Property Leasing	\$55,376,050	0.59%
BBCS Hawkeye Housing LLC	Property Leasing	\$50,708,760	0.54%
Latitude At River Landing	Property Leasing	\$48,789,300	0.52%
Tailwind Iowa City	Property Leasing	\$43,517,480	0.47%
ACT	Standardized Testing	\$41,843,240	0.45%
808 On 5th Street	Property Leasing	\$38,422,900	0.41%
Paradigm Properties LLC	Retail Property	\$37,175,070	0.40%
Greenstate Credit Union (formerly UICCU)	Financial Institution	\$35,702,260	0.38%
City of Coralville	City	\$35,394,800	0.38%
		\$494,945,460	5.29%

PRINCIPAL EMPLOYERS

Ten Principal Employers Calendar Year 2021	Number of Employees	Rank	% of Total County Employment
Total County Employment	80,200		
University of Iowa	18,741	1	23.4%
University of Iowa Hospital and Clinics	11,268	2	14.0%
Iowa City Community School District	2,199	3	2.7%
Veterans Health Administration	2,012	4	2.5%
Hy-Vee, Inc	1,327	5	1.7%
Proctor & Gamble	1,004	6	1.3%
Mercy Healthcare, Iowa City	912	7	1.1%
City of Iowa City	840	8	1.0%
Pearson Educational Measurement	695	9	0.9%
ACT, Inc.	570	10	0.7%
	39,568		49.3%

JOHNSON COUNTY BOARD OF SUPERVISORS



LISA GREEN-DOUGLASS
COUNTY SUPERVISOR
TERM EXPIRES: 12/31/2024



JON GREEN
COUNTY SUPERVISOR
TERM EXPIRES: 12/31/2022



PAT HEIDEN - CHAIRPERSON
COUNTY SUPERVISOR
TERM EXPIRES: 12/31/2022



ROD SULLIVAN
COUNTY SUPERVISOR
TERM EXPIRES: 12/31/2024



ROYCEANN PORTER - VICE CHAIR
COUNTY SUPERVISOR
TERM EXPIRES: 12/31/2024

JOHNSON COUNTY ELECTED OFFICIALS



TOM KRIZ
COUNTY TREASURER
TERM EXPIRES: 12/31/2022



KIM PAINTER
COUNTY RECORDER
TERM EXPIRES: 12/31/2022



BRAD KUNKEL
COUNTY SHERIFF
TERM EXPIRES: 12/31/2024



TRAVIS WEIPERT
COUNTY AUDITOR
TERM EXPIRES: 12/31/2024



JANET LYNESSE
COUNTY ATTORNEY
TERM EXPIRES: 12/31/2022

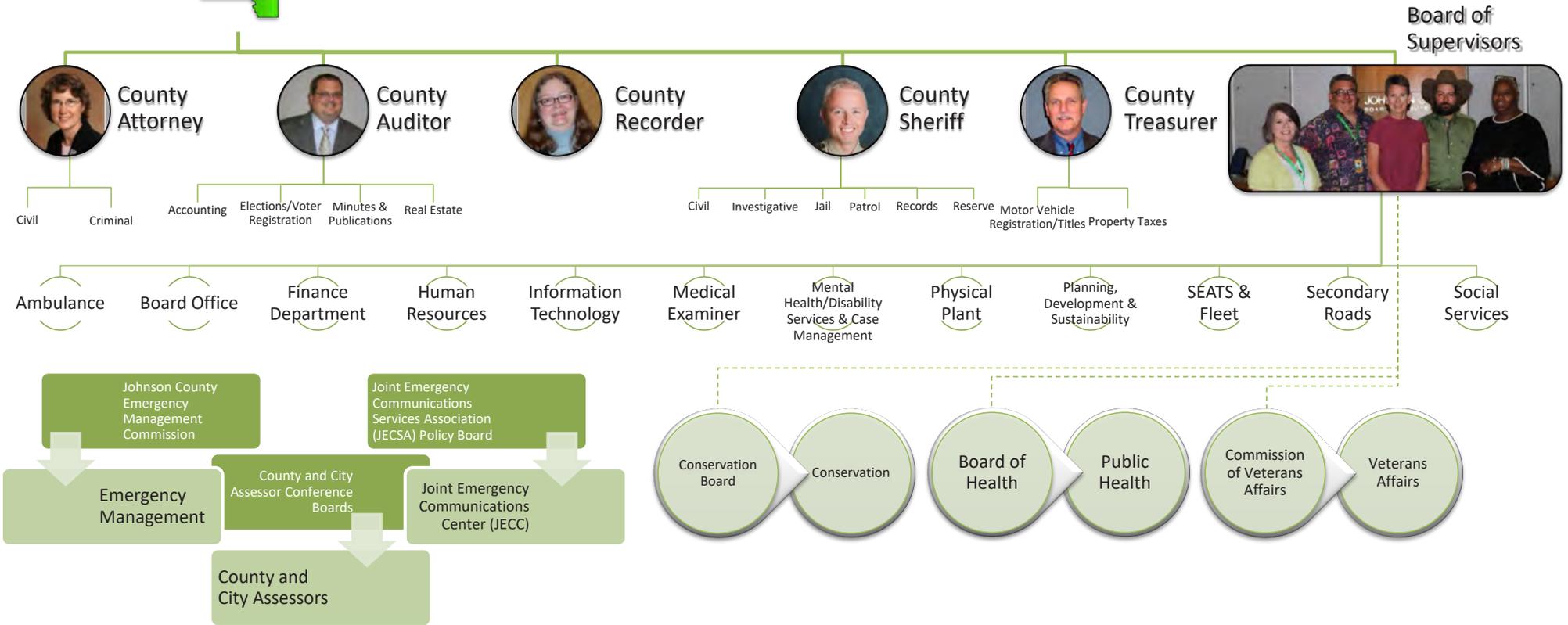
APPOINTED COUNTY DEPARTMENT HEADS

Name	Department
Fiona Johnson, Director	Ambulance
Mike Hensch, Director	Board of Supervisors
Larry Gullett, Director	Conservation
Dana Aschenbrenner, Director	Finance
Lora Shramek, Director	Human Resources
Bill Horning, Director	Information Technology
Clayton Schuneman, Director	Medical Examiner
Jan Shaw, Director	Mental Health/Disability Services
Dave Curtis, Director	Physical Plant
Josh Busard, Director	Planning, Development, and Sustainability
Danielle Pettit-Majewski, Director	Public Health
Tom Brase, Director	SEATS & Fleet
Greg Parker, County Engineer	Secondary Roads
Lynette Jacoby, Director	Social Services
Gary Boseneiler, Director	Veterans Affairs

ORGANIZATION CHART



Johnson County, Iowa Residents



Johnson County, Iowa Organizational Chart

BOARDS AND COMMISSIONS

ADMINISTRATIVE BOARDS & COMMISSIONS

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

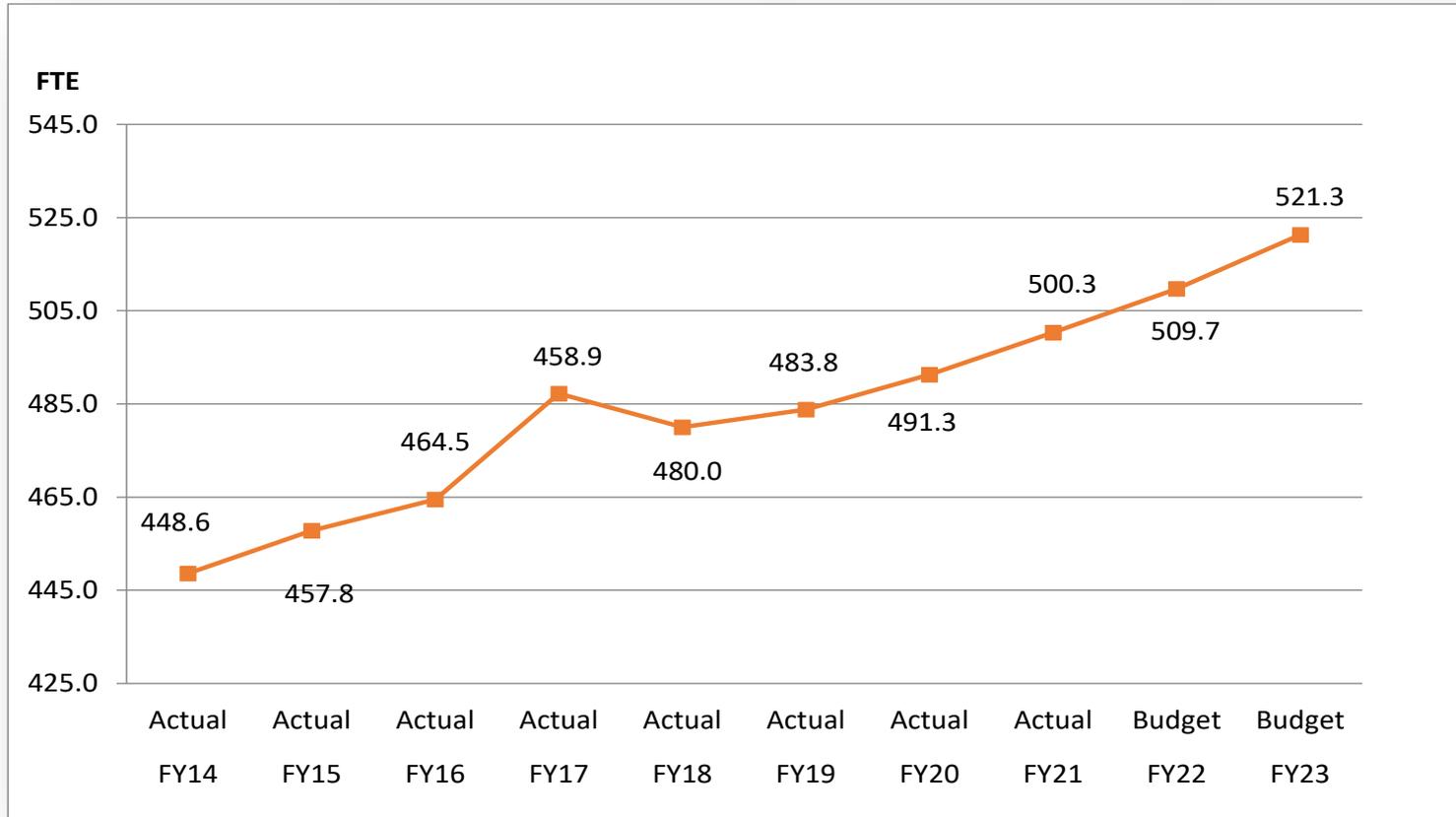
ADVISORY BOARDS & COMMISSIONS

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

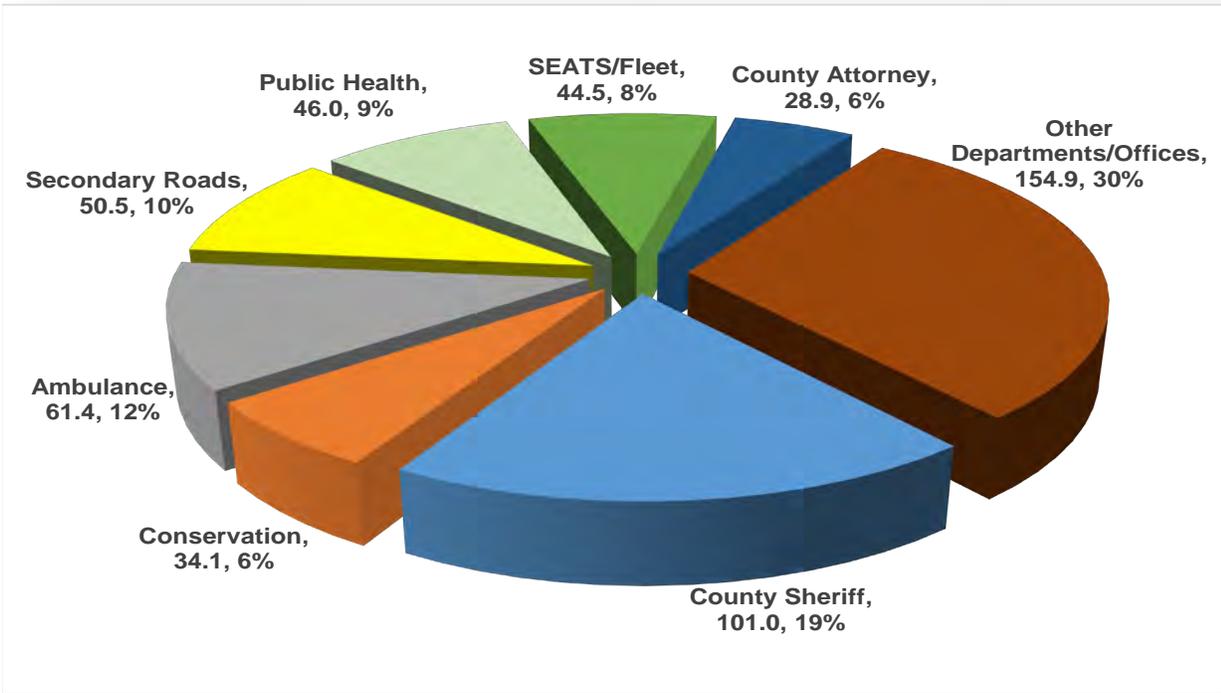
EMPLOYEE FTE BY SERVICE AREA & DEPARTMENT

Service Area Department/Office	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget	FY22 & FY23 Change
Public Safety & Legal Services											
Ambulance	40.3	40.3	42.4	43.4	48.0	50.0	51.4	52.4	58.4	61.4	3.0
County Attorney	18.3	19.3	20.1	21.4	22.4	24.4	27.9	27.9	28.9	28.9	0.0
Medical Examiner	5.0	5.2	5.7	6.1	5.5	6.4	6.4	7.4	7.8	7.8	0.0
Sheriff	92.1	93.2	97.8	98.6	97.6	97.6	98.0	99.0	100.0	101.0	1.0
Physical Health & Social Services											
Public Health	37.5	36.4	36.9	37.5	37.5	42.0	45.0	46.0	46.0	46.0	0.0
SEATS/Fleet	34.8	36.1	36.7	39.7	40.4	43.3	44.5	44.5	44.5	44.5	0.0
Social Services	8.5	8.5	8.5	9.5	9.3	9.9	10.3	10.3	10.3	10.3	0.0
Veterans Affairs	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Mental Health											
MH/DS	36.0	11.0	11.0	9.0	8.9	10.0	6.5	6.5	6.5	6.5	0.0
Targeted Case Management	0.0	26.0	26.0	25.0	25.1	8.0	4.0	4.0	4.0	4.0	0.0
County Environment & Education											
Conservation	18.8	20.8	24.1	25.0	25.6	29.1	30.1	31.1	32.1	34.1	2.0
Planning, Development & Sustainability	11.5	11.5	11.5	13.0	12.0	12.0	14.3	14.3	14.3	15.6	1.3
Roads & Transportation											
Secondary Roads	48.8	49.8	49.8	50.5	50.5	49.5	49.5	50.5	50.5	50.5	0.0
Government Services											
Auditor/Elections	12.9	13.7	9.7	19.8	9.8	11.7	12.2	12.2	12.2	12.2	0.0
Recorder	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	0.0
Treasurer	11.1	11.1	11.0	12.0	12.0	12.0	12.0	13.0	13.0	13.0	0.0
Administration											
Auditor/Accounting	17.6	17.1	16.5	16.1	14.6	14.8	14.8	14.8	14.8	14.8	0.0
Board of Supervisors	6.8	6.8	6.8	6.8	6.8	9.8	10.8	11.8	11.8	13.1	1.3
County Attorney	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	0.0
Human Resources	3.7	3.7	3.7	5.0	5.2	5.2	5.2	5.2	5.2	6.2	1.0
Information Services	11.1	11.5	11.5	13.0	13.0	13.0	13.3	14.3	14.3	14.3	0.0
Treasurer	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0
Finance	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0	1.0
Physical Plant	8.0	10.0	9.0	10.0	10.0	9.3	9.3	9.3	9.3	10.3	1.0
TOTAL FTE	448.6	457.8	464.5	487.2	480.0	483.8	491.3	500.3	509.7	521.3	11.7

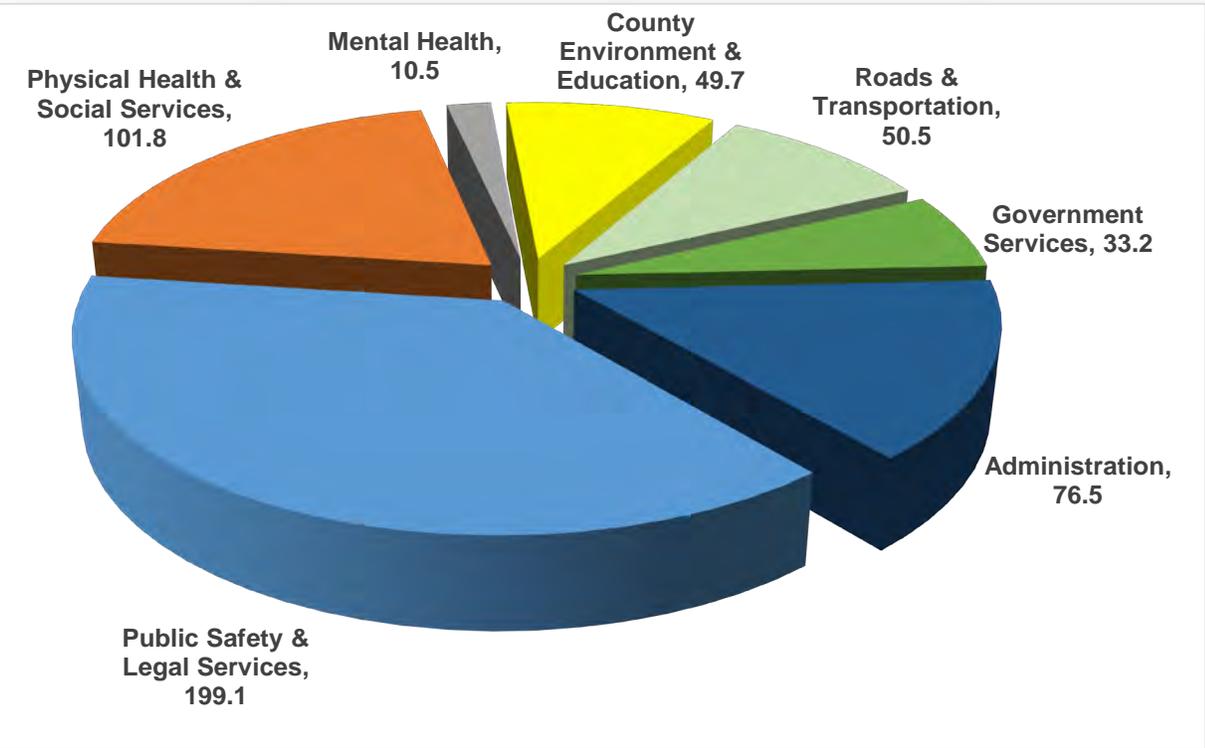
EMPLOYEES FULL TIME EQUIVALENT TREND



FY23 FULL TIME EQUIVALENT BY DEPARTMENT



FY23 FULL TIME EQUIVALENT BY SERVICE AREA



TAX INCREMENT FINANCING (TIF) IN JOHNSON COUNTY

Ten cities in Johnson County currently have twenty two 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 \$3,896,921 in tax revenues during FY23 due to TIF. Johnson County has the second largest TIF Increment in overall value and the second highest TIF increment value per capita in the state of Iowa and as a result is one of the most impacted counties by TIF financing use. TIF use in Johnson County has increased an average of 3.5% per year in the past 10 years.

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 through 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 \$20,293,000 of qualified bonding opportunities in FY23 and other existing debt issuances, the TIF areas within Johnson County will contribute approximately \$1,925,050 in additional property taxes. This means the county is recovering about 49% of those TIF dollars lost. 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 \$18.62 per \$100,000 of taxable valuation.

Total TIF increment increased 0.3% or \$2,453,229 from \$961,329,541 in FY22 to \$963,782,770 in FY23. Even with the increase, the current TIF increment is below the FY15-FY18 time period.

FY22 PROPERTY TAX DOLLARS DIVERTED BY CITY TIF PROJECTS

Receiving City	TIF Tax Dollars Gained
Coralville	\$15,255,867
North Liberty	\$4,717,327
Iowa City	\$4,079,962
Tiffin	\$1,656,382
Solon	\$667,841
University Heights	\$634,287
Shueyville	\$506,345
Lone Tree	\$63,086
Swisher	\$78,125
Oxford	\$88,284
All Cities	\$27,747,506

Authorities Losing Tax Revenue	TIF Tax Dollars Lost
All Schools	\$11,322,575
All Cities	\$11,190,086
Johnson County	\$3,858,948
Area School	\$1,031,325
County & City Assessors	\$267,173
Ag Extension	\$65,730
2 Townships (cemetery)	\$9,164
State of Iowa	\$2,505
All Jurisdictions	\$27,747,506

TOP 8 COUNTIES BY TOTAL TAXABLE TIF VALUE

County	Rural	Urban	Total
POLK	\$90,633,379	\$3,382,739,017	\$3,473,372,396
JOHNSON	\$0	\$963,782,770	\$963,782,770
LINN	\$1,684,318	\$985,442,904	\$987,127,222
DALLAS	\$2,829,791	\$690,928,661	\$693,758,452
BLACK HAWK	\$143,540	\$617,770,432	\$617,913,972
DUBUQUE	\$772,888	\$601,262,421	\$602,035,309
SCOTT	\$0	\$534,009,105	\$534,009,105
WOODBURY	\$60,753,366	\$519,173,825	\$579,927,191

TIF INCREMENT TAXABLE VALUE PER CAPITA TOP 8 COUNTIES USING 2019 CENSUS (estimated)



BUDGET SUMMARY

REVENUE SUMMARY

Revenues (excluding operating transfers in, debt proceeds, and fixed asset sales) for FY23 are \$96,732,763, an increase of \$2,232,354 or 2.4% compared to FY22 revenues of \$94,500,409. The FY23 budget includes \$63,816,874 in recurring revenues (Property Taxes and Other County Taxes) and \$32,915,889 in non-recurring revenues. The following revenue sources (listed on [page 277](#) of the glossary) make up the revenues for the county.

Property taxes are the largest source of revenue for Johnson County. In FY23, Net Current Property Taxes of \$62,749,862 will be 64.9% of total county revenues. Net current property taxes decreased by \$88,054 or 0.14% from FY22. Starting in FY23 the county is no longer taxing for Mental Health and Disability Services. Net current property tax revenue has increased an average of 5.3% over the last 10 years. Property tax trends are in this section: [TRENDS AND LONG-TERM FINANCIAL PLANS](#).

The countywide levy rate decreased by \$0.12699 making the total FY23 countywide levy rate \$6.04075 per thousand dollars of taxable property value. The countywide levy rate includes the general basic (\$3.50), general supplemental (\$0.54336), and debt service (\$1.99739) levy rates. Rural residents will pay \$9.73172 per thousand dollars of taxable property value that includes the additional rural levy rate of \$3.69098 per thousand dollars of taxable property value. Residential property taxpayers in Iowa City will pay about \$20.93 or 6.4% less than in FY22 per \$100,000 of assessed property value. Ag land taxpayers in unincorporated (rural) areas will pay about \$31.67 or 3.7% more than in FY22 per \$100,000 of assessed property value. Commercial taxpayers in Iowa City will pay about \$11.43 or 2.1% less than in FY22. Multiresidential taxpayers in Iowa City will pay about \$31.22 or 8.1% less than in FY22 per \$100,000 of assessed property value.

The residential property rollback rate is 54.1302% in FY23, down from 56.4094% in FY22, meaning that homeowners were taxed on slightly lower percentage (~2.3%) of their assessed property value in FY23 compared to FY22. With the rollback rate, even if the assessed value of property goes up, the taxable value can go down if the rollback rate goes down.

The factors that decreased property taxes in FY23 are the lower than normal increase of assessed property value, the decrease in the rollback rate, and reduced tax asking due to no more Mental Health property taxes being assessed.

Intergovernmental revenue source is the second highest portion of total revenues at \$23,976,946 or 24.8% of the total, an increase of \$1,156,338 or 5.1% compared to the FY22 original budget. Of the Intergovernmental revenue, the largest amount is the \$7,157,680 in road use taxes for the Secondary Roads fund. In addition, the county expects to receive \$2,693,504 in ambulance reimbursements, two watershed management grants with total reimbursements of \$2,000,000, and to receive \$2,234,225 in reimbursements from local cities for SEATS paratransit service. Intergovernmental revenue will fluctuate each year based on the amount of state and federal grants received. Road use taxes will stay about the same.

REVENUE SUMMARY (continued)

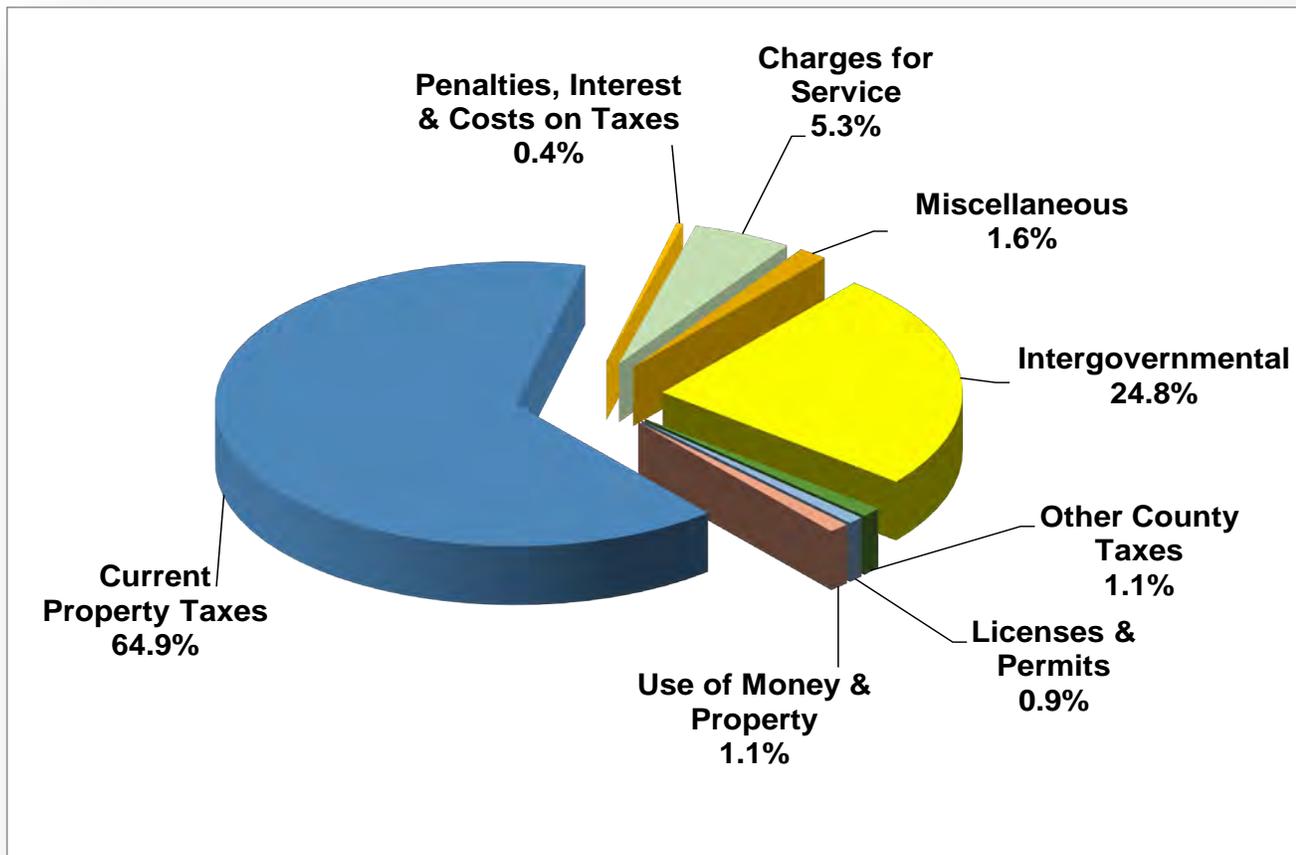
The remaining 10.3% or \$10,005,955 of total budgeted revenues is made up of several other sources that include:

- **Charges for Service** \$5,165,580 (5.3% of total) with an increase of \$203,338 or 4.1% over FY22;
- **Miscellaneous Revenues** \$1,525,930 (1.6% of total) with an increase of \$509,391 or 50% over FY22;
- **Use of Money and Property** \$1,075,883 (1.1% of total) with an increase of \$292,087 or 37.3% over FY22 (depository interest earned).
- **Other County Taxes** \$1,067,012 (1.1% of total) with an increase of \$115,854 or 12.2% over FY22 (mobile home taxes and utility excise taxes);
- **Licenses and Permit Fees** \$827,550 (0.9% of total) with an increase of \$28,400 or 3.6% over FY22;
- **Penalties, Interest & Costs on Taxes** \$344,000 (0.4% of total) with an increase of \$15,000 or 4.6% over FY22 (interest charged on delinquent taxes);

Other Financing Sources are inflows of current financial resources that are not reported as revenues by the county. The total is \$38,933,818.

- Long Term Debt Proceeds is the largest portion of Other Financing Sources. At \$20,439,000 or 52.5% of the total Other Financing Sources, it is a decrease of \$1,479,300 or -6.8% compared to the FY22 budgeted debt proceeds. Long Term Debt Proceeds will change each year based on the amount of bonding done.
- Operating Transfers In (transfers of monies between county funds) is the second largest portion of Other Financing Sources. At \$18,462,818 or 47.4% of the total Other Financing Sources, it is an increase of \$1,585,979 or 9.4% compared to the original FY22 budgeted amount.
- Proceeds of Fixed Asset Sales are the remaining component of Other Financing Sources. They comprise 0.07% of the total budgeted Other Financing Sources. Proceeds of Fixed Asset Sales are budgeted at \$27,334 in FY23.

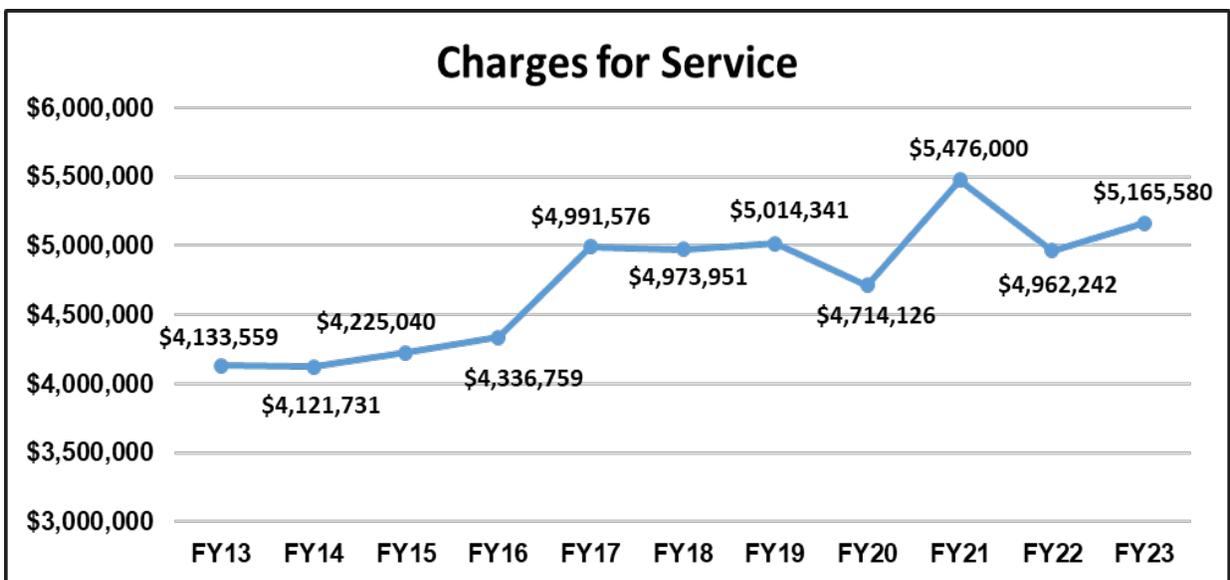
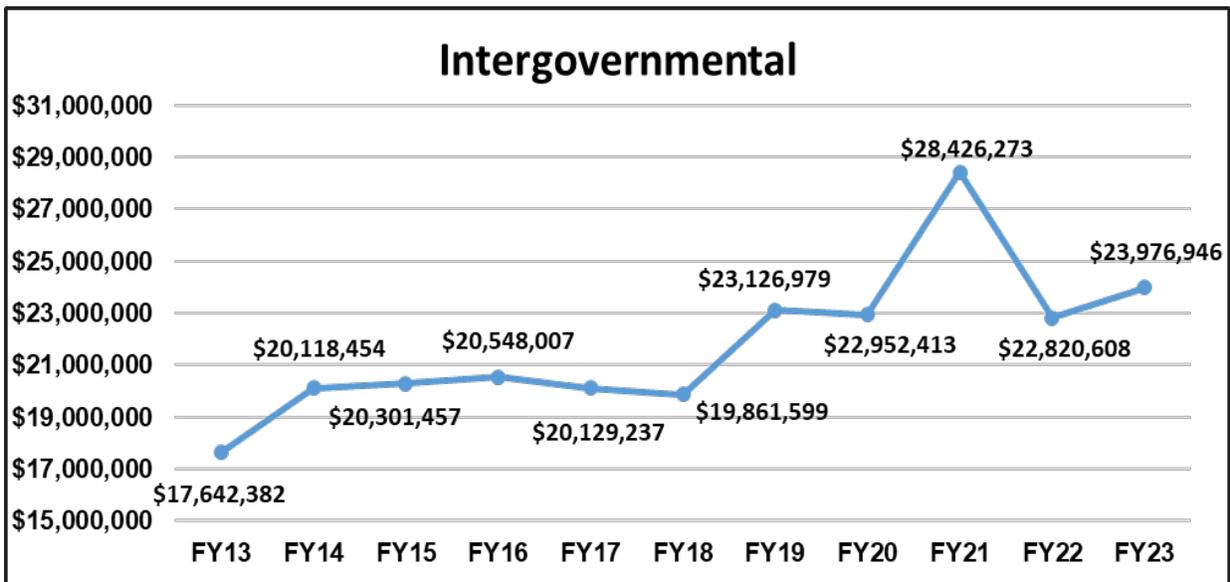
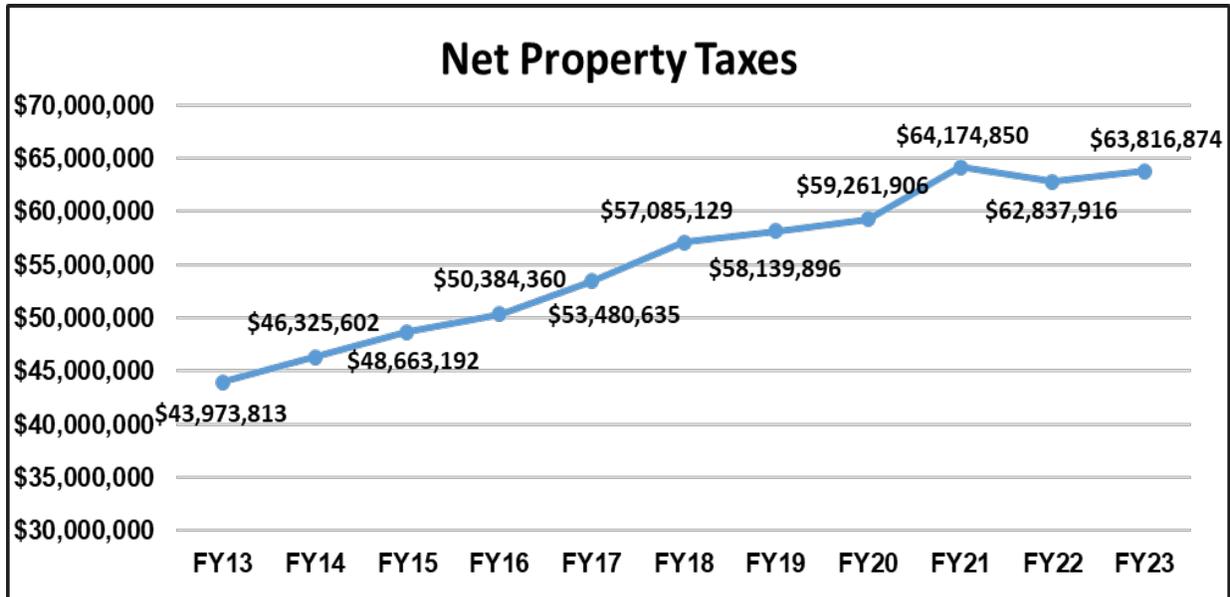
REVENUES by TYPE



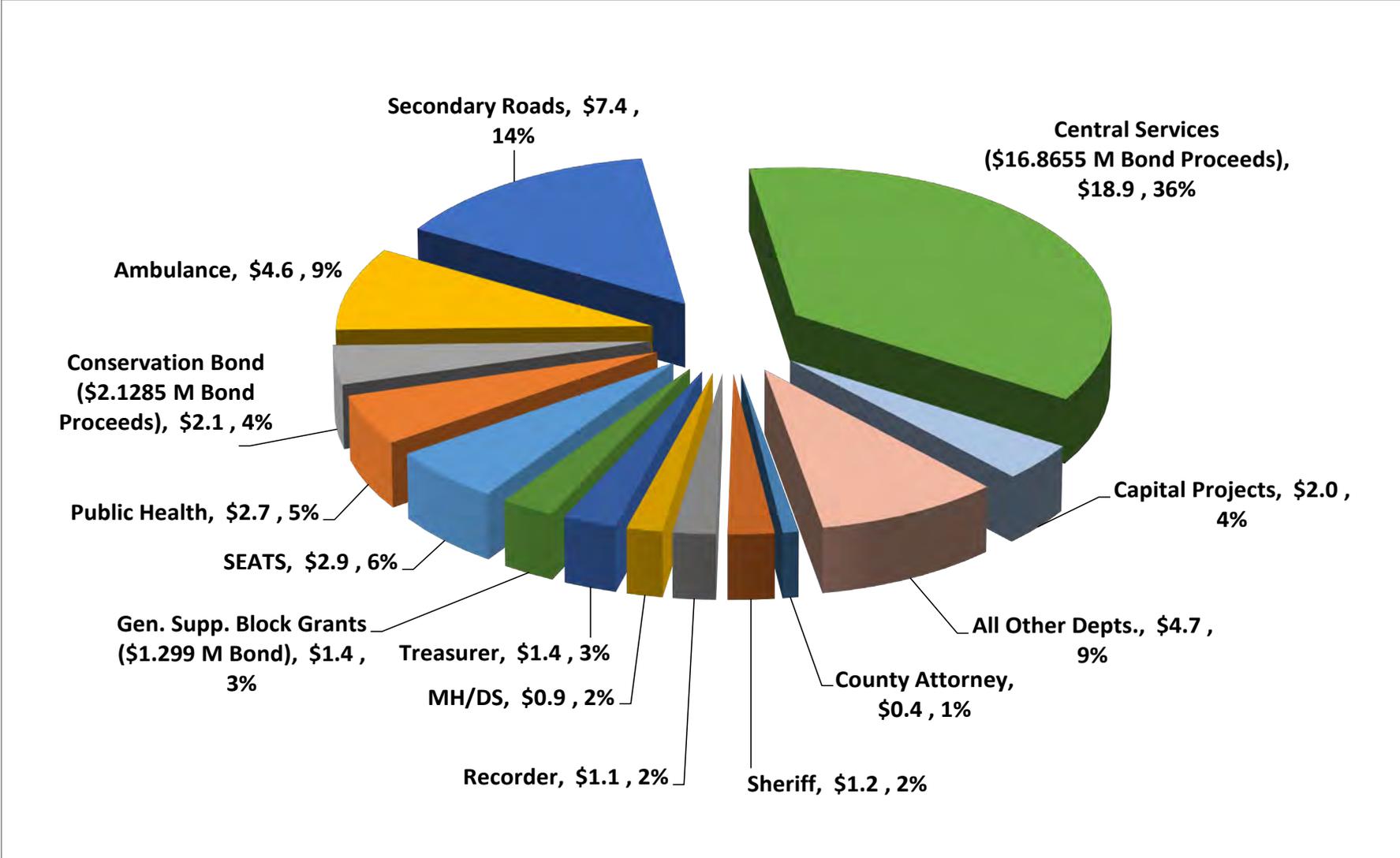
Revenues by Type

REVENUE TYPE	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Original	FY23 Adopted
Property and other County tax	\$59,120,697	\$60,300,575	\$63,971,838	\$63,789,074	\$63,816,874
Interest and penalty on property tax	\$411,188	\$227,839	\$763,162	\$329,000	\$344,000
Intergovernmental	\$23,126,979	\$22,952,413	\$44,560,602	\$22,820,608	\$23,976,946
Licenses and permits	\$739,473	\$838,496	\$802,188	\$799,150	\$827,550
Charges for service	\$5,014,341	\$4,714,126	\$5,453,064	\$4,962,242	\$5,165,580
Use of money and property	\$1,869,972	\$1,812,631	\$698,958	\$783,796	\$1,075,883
Miscellaneous	\$639,744	\$897,509	\$2,037,860	\$1,016,539	\$1,525,930
TOTAL COUNTY REVENUES	\$90,922,394	\$91,743,589	\$118,287,672	\$94,500,409	\$96,732,763

TOP REVENUE HISTORY by TYPE



**REVENUES & OTHER FINANCING SOURCES by DEPARTMENT,
excluding taxes & transfers-in (in \$ millions)**



DEPARTMENT REVENUES

FY23 TAX CALCULATION WORKSHEET REVENUES

REVENUES	FY20	FY21		FY22				FY23		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC FUND										
01 Ambulance	4,760,998	4,836,360	114%	4,212,316	-13%	-624,044	4,800,000	4,554,004	-245,996	-5%
02 Attorney	413,997	585,868	103%	567,405	-3%	-18,463	551,940	403,400	-148,540	-27%
03 Auditor/Accounting	75,495	57,559	81%	72,850	27%	15,291	67,550	65,100	-2,450	-4%
04 Public Health	2,619,991	2,868,190	91%	2,723,467	-5%	-144,723	2,750,000	2,725,966	-24,034	-1%
05 Board of Supervisors	720	480	60%	800	67%	320	500	800	300	60%
06 Human Resources	3,000	0	0%	3,000	0%	3,000	3,000	5,100	2,100	70%
07 Information Services	48,858	75,100	89%	46,200	-38%	-28,900	42,000	48,200	6,200	15%
08 Sheriff	1,148,563	1,116,195	111%	1,115,879	0%	-316	1,115,879	1,186,191	70,312	6%
10 Medical Examiner	249,852	241,756	88%	281,300	16%	39,544	245,000	291,350	46,350	19%
11 Recorder	1,034,313	1,254,039	103%	991,500	-21%	-262,539	1,141,600	1,096,500	-45,100	-4%
12 SEATS/Fleet	2,638,314	1,896,673	71%	2,670,250	41%	773,577	2,670,250	2,942,825	272,575	10%
14 Treasurer	1,229,810	1,613,021	125%	1,301,120	-19%	-311,901	1,301,120	1,373,620	72,500	6%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	60,729	27,993	91%	23,315	-17%	-4,678	21,000	29,315	8,315	40%
18 Central Services	21,007,669	37,984,016	130%	21,336,113	-44%	-16,647,903	21,101,113	18,896,831	-2,204,282	-10%
19 Planning, Development, & Sustainability	411,424	387,263	112%	345,560	-11%	-41,703	345,560	349,760	4,200	1%
20 GB Grants	10,500	122,422	112%	55,000	-55%	-67,422	18,000	25,000	7,000	39%
24 Conservation	152,740	226,266	113%	198,000	-12%	-28,266	198,000	258,000	60,000	30%
25 County Historic Poor Farm	42,490	6,250	28%	7,600	22%	1,350	7,600	37,500	29,900	393%
26 GuideLink Center	7,168	2,218	0%	0	0%	-2,218	271,363	0	-271,363	-100%
41 Behavioral Services	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	443,205	450,516	102%	463,026	3%	12,510	460,142	491,584	31,442	7%
43 MHDS Admin. Services	0	0	0%	0	0%	0	0	919,994	919,994	0%
45 Social Services	263,850	220,319	88%	250,310	14%	29,991	250,310	279,592	29,282	12%
50 Veterans Affairs	21,550	10,300	100%	10,000	-3%	-300	11,568	10,000	-1,568	-14%
54 Juvenile Crime Prevention	10,000	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	100%	0	0%	0	0	500,000	500,000	0%
TOTAL	36,655,237	53,982,806		36,675,011		-17,307,795	37,373,495	36,490,632	-882,863	
GENERAL SUPPLEMENTAL FUND										
21 General Supplemental Block Grants	1,118,294	1,240,011	101%	1,253,174	1%	13,163	1,253,174	1,383,504	130,330	10%
22 Insurance	137,932	262,139	105%	110,000	-58%	-152,139	60,000	75,000	15,000	25%
27 Juvenile Justice	275	755	13%	1,000	0%	245	1,000	0	-1,000	-100%
28 Court Services/Attorney	7,094	8,798	196%	4,500	-49%	-4,298	4,500	4,500	0	0%
33 Auditor/Elections	106,683	396,675	100%	128,600	-68%	-268,075	111,967	550	-111,417	-100%
47 Court Services/Sheriff	0	423	0%	0	0%	-423	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	100%	25,000	0%	25,000	0	25,000	25,000	0%
TOTAL	1,370,278	1,908,802		1,522,274		-386,528	1,430,641	1,488,554	57,913	
46 MH-DS FUND	877,943	934,539	100%	927,109	-1%	-7,430	927,189	0	-927,189	-100%
RURAL BASIC FUND										
23 Rural Basic Block Grants	72,517	149,847	102%	32,957	-78%	-116,890	32,957	35,132	2,175	7%
98 Revenue/Expense Adjustment	0	0	100%	10,000	0%	10,000	0	0	0	0%
TOTAL	72,517	149,847		42,957		-106,890	32,957	35,132	2,175	

DEPARTMENT REVENUES (continued)

FY23 TAX CALCULATION WORKSHEET REVENUES

REVENUES	FY20	FY21		FY22				TENTATIVE	FY23	
			%	CERTIFIED	%	\$	RE-ESTIMATE		\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE		BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	7,134,531	8,836,335	92%	7,245,674	-18%	-1,590,661	7,245,674	7,379,829	134,155	2%
SPECIAL REVENUE FUNDS										
32 REAP	45,015	39,804	124%	31,976	-20%	-7,828	41,300	31,976	-9,324	-23%
35 ARPA	0	0	0%	0	0%	0	14,753,587	100,000	-14,653,587	-99%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	4,603	59,191	30%	200,000	238%	140,809	200,000	200,000	0	0%
69 Prosecutor Forfeiture	7,527	1,176	47%	2,500	113%	1,324	2,500	2,500	0	0%
82 Conservation Trust	1,221,165	515,350	29%	521,493	1%	6,143	2,483,148	1,345,383	-1,137,765	-46%
87 Recorder's Records Management	30,916	36,528	127%	29,800	-18%	-6,728	31,800	31,400	-400	-1%
TOTAL	1,309,225	652,049		785,769		133,720	17,512,335	1,711,259	-15,801,076	
CAPITAL PROJECTS FUNDS										
40 Technology	55,835	36,245	117%	35,000	-3%	-1,245	75,000	68,000	-7,000	-9%
44 Capital Expenditures	68,373	16,566	92%	20,500	24%	3,934	25,500	20,500	-5,000	-20%
81 Energy Reinvestment Fund	3,655	45,225	100%	45,000	0%	-225	0	0	0	0%
83 Conservation Bond	2,473,000	1,893,535	100%	1,250,000	-34%	-643,535	1,250,000	2,128,500	878,500	70%
85 Capital Projects	740,835	4,335,491	78%	2,035,000	-53%	-2,300,491	2,035,000	2,035,000	0	0%
TOTAL	3,341,698	6,327,062		3,385,500		-2,941,562	3,385,500	4,252,000	866,500	
65 DEBT SERVICE FUND	544,150	769,075	102%	356,092	-54%	-412,983	356,092	355,937	-155	0%
86 CRC-WMB PERMANENT TRUST	7,076	2,038	16%	12,565	-7%	10,527	2,200	12,370	10,170	462%
FUND TOTALS										
GENERAL BASIC	36,655,237	53,982,806		36,675,011	-32%	-17,307,795	37,373,495	36,490,632	-882,863	-2%
GEN SUPPLEMENTAL	1,370,278	1,908,802		1,522,274	-20%	-386,528	1,430,641	1,488,554	57,913	4%
MH-DS	877,943	934,539		927,109	-1%	-7,430	927,189	0	-927,189	-100%
RURAL BASIC	72,517	149,847		42,957	-71%	-106,890	32,957	35,132	2,175	7%
SECONDARY ROADS	7,134,531	8,836,335		7,245,674	-18%	-1,590,661	7,245,674	7,379,829	134,155	2%
SPECIAL REVENUE	1,309,225	652,049		785,769	21%	133,720	17,512,335	1,711,259	-15,801,076	-90%
CAPITAL PROJECTS	3,341,698	6,327,062		3,385,500	-46%	-2,941,562	3,385,500	4,252,000	866,500	26%
DEBT SERVICE	544,150	769,075		356,092	-54%	-412,983	356,092	355,937	-155	0%
PERMANENT TRUST	7,076	2,038		12,565	517%	10,527	2,200	12,370	10,170	462%
TOTAL	51,312,654	73,562,552		50,952,951		-22,609,601	68,266,083	51,725,713	-16,540,370	

PROPERTY TAX LEVY RATES

	FY22	FY23	\$	%
	Tax Levy*	Tax Levy*	Change	Change
General Basic	\$3.50000	\$3.50000	\$0.00000	0.0%
General Supplemental	\$0.15532	\$0.54336	\$0.38804	249.8%
MD/DS**	\$0.34864	\$-	-\$0.34864	-100.0%
Debt Service	\$2.16378	\$1.99739	-\$0.16639	-7.7%
Total Countywide	\$6.16774	\$6.04075	-\$0.12699	-2.1%
Rural Basic	\$3.76734	\$3.69097	-\$0.07637	-2.0%
Total Rural	\$9.93508	\$9.73172	-\$0.20336	-2.0%

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

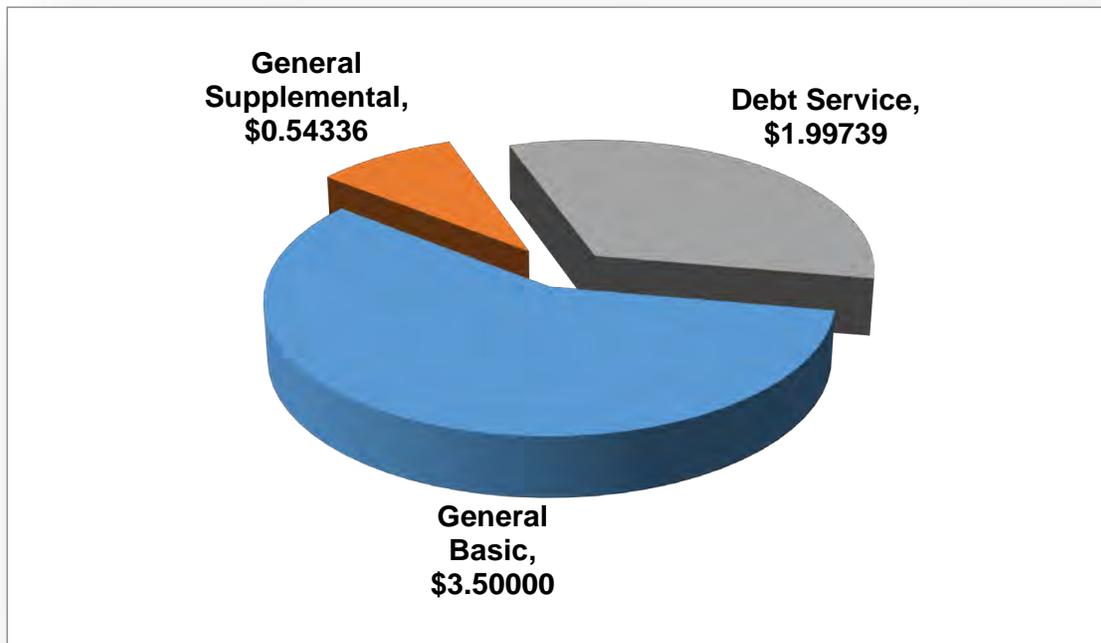
** Mental Health & Disability Services (MH/DS) revenue changed from property tax levy to state funded starting FY23

PROPERTY TAX ASKINGS

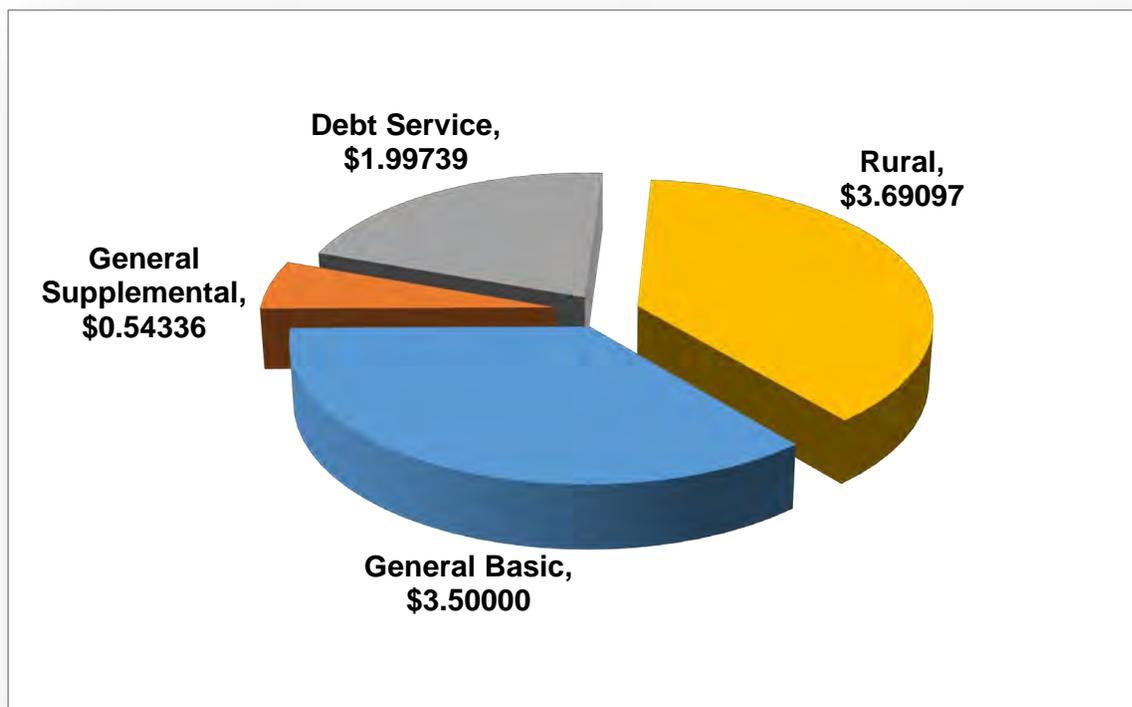
	FY22	FY23	\$	%
	Tax Levy	Tax Levy	Change	Change
General Basic	\$32,075,374	\$32,745,537	\$670,163	2.1%
General Supplemental	\$1,423,402	\$5,083,583	\$3,660,181	257.1%
MD/DS**	\$3,195,100	\$-	-\$3,195,100	-100.0%
Debt Service	\$21,909,817	\$20,612,300	-\$1,297,517	-5.9%
Total Countywide	\$58,603,693	\$58,441,420	-\$162,273	-0.3%
Rural Basic	\$6,878,783	\$7,036,630	\$157,847	2.3%
Total Rural	\$65,482,476	\$65,478,050	-\$4,426	-0.0%

** Mental Health & Disability Services (MH/DS) revenue changed from property tax levy to state funded starting FY23

**COUNTYWIDE PROPERTY TAX LEVY
COMPOSITION OF \$6.04075
(per \$1,000 of taxable property value)**



**UNINCORPORATED PROPERTY TAX LEVY
COMPOSITION OF \$9.73172
(per \$1,000 of taxable property value)**



EXPENDITURE SUMMARY

Expenditures (excluding transfers out) for FY23 totaled \$138,432,356 and increased by \$11,206,863 or 8.8% compared to the FY22 originally budgeted expenditures. **Personnel costs total \$57,268,904 and are the largest portion of county expenses.** They account for 60.8% of total expenses if Debt Service and Capital Projects are not included or 41.4% if those areas are included. In FY23, an increase in budgeted personnel costs of \$4,870,879 are due to a 2.25% annual cost of living wage increase for bargaining unit and non-bargaining unit staff, a 4% health insurance premium increase, 11.68 FTE of additional staff, 1 extra pay period in the year that accounts for \$1,604,565, and adding deferred compensation contributions by the county. Wages increased by \$4,014,096 and benefits increased by \$856,783 from FY22.

Actual Personnel Costs FY13-FY21

	Total Personnel Expenses	Total Personnel Benefits	Total County Expenses*	Personnel Expense Change %	Personnel Benefits Change %	Personnel as a % of Total Expense
FY13	34,726,825	5,134,252	63,487,444			55%
FY14	35,595,039	5,165,354	66,092,082	3%	1%	54%
FY15	36,638,280	5,219,422	65,852,281	3%	1%	56%
FY16	38,584,392	5,874,057	69,125,995	5%	13%	56%
FY17	40,651,837	6,410,633	72,448,627	5%	9%	56%
FY18	41,999,923	7,195,503	77,857,789	3%	12%	54%
FY19	42,044,780	7,321,217	81,592,479	0%	2%	52%
FY20	43,401,099	7,745,552	83,977,737	3%	6%	52%
FY21	46,584,838	8,655,138	81,215,047	11%	18%	57%
			AVG	4%	8%	54%

* Debt Service and Capital Projects not included

The following service areas (defined on [pages 275-276](#) of the glossary) make up the expenditures for the county:

Public Safety and Legal Services (SA01) expenditures total \$32,836,005 an increase of \$1,636,198 and a 5.2% increase compared to FY22. This service area added 3.0 FTE for Ambulance and 1.0 FTE for Sheriff's Office, increasing expenditures by \$380,962. Other personnel expenses increased \$2,073,702 and non-personnel expenses increased by \$321,318. The Emergency Management/ Joint Emergency Communications Center (JECC) block grant decreased by \$302,257 in FY23 due to using part of the fund balance to pay for expenses. This service area is the largest portion of overall expenditures in the county budget, accounting for 23.7% of the FY23 budgeted expenditure total.

Physical Health and Social Services(SA03) expenditures total \$18,720,969 an increase of \$3,936,482 and a 26.6% increase compared to FY22. The main reason for the increase is ARPA projects totaling \$3,040,000. Public Health had expenses increase by \$182,084 for increased grant program funding. SEATS/Fleet had expenses increase by \$305,578, mostly due to now buying fuel

EXPENDITURE SUMMARY (continued)

for the county but they will be reimbursed for most of it by other departments. General Basic grants increased slightly. GuideLink Center had reduced operations costs of \$189,439 due to more accurate budgeting once the center was open. Social Services had an expense increase of \$830,353 due to additional general assistance support available to those impacted by covid-19. Veterans Affairs had a slight increase. The Physical Health and Social Services service area expenditures comprise 13.5% of the county's total expenditure budget in FY23.

Mental Health and Disability Services (MH/DS)(SA04) expenditures is now \$0 because the funding and expenses are paid by the State of Iowa.

County Environment and Education (SA06) expenditures total \$8,728,620 \$6,823,430 an increase of \$1,905,190 and a 27.9% increase compared to FY22. ARPA projects account for \$1,036,000. Planning, Development, and Sustainability (PDS) had a total expense increase of \$279,100 with 2.0 FTE new positions and annual personnel increases. Conservation had 1.34 FTE in new personnel plus supplies and annual personnel increase for a total expense increase of \$342,518. General Basic Grants increased by \$204,660 mainly due to a new grant to the area economic development agency for a new rural economic development position. Rural Basic Gants had a slight expense increase due to increased city library costs. County Environment and Education service area expenditures comprise 6.3% of the county's total expenditure budget in FY23.

Roads and Transportation (SA07) expenditures total \$13,700,743 an increase of \$1,322,679 and a 10.7% increase compared to FY22. This service area is made up entirely by the Secondary Roads department. The majority of the expense increase is road construction and road construction materials for projects scheduled in FY23, \$407,093 is annual personnel cost increases. Roads and Transportation service area expenditures comprise 9.9% of the county's total expenditure budget in FY23.

Government Services to Residents (SA08) expenditures total \$3,406,126 a slight increase of \$17,034 and a 0.5% increase compared to FY22. There is a slight increase in expenditures for the Recorder and Treasurer offices due to personnel cost increases. Government Services to Residents service area expenditures comprise 2.5% of the county's total expenditure budget in FY22.

Administration (SA09) expenditures total \$16,710,972 an increase of \$4,749,792 and a 39.7 % increase compared to FY22. ARPA projects account for \$1,161,000 of the increase. The County Attorney's Office increased by \$1,145,222 mainly due to vacant positions being filled. New in FY23, Targeted Case Management and MHDS Admin Services (previously Mental Health and Disability Services) are in this service area and not the MHDS service area 4. This change accounts for \$1,404,078 in expenses. Board of Supervisor's Office has personnel costs increase of \$516,147 due to new personnel added midway through FY22. Information Technology, Physical Plant, Treasurer's Office, and Finance all had expenses increased due to annual personnel cost increases. The Administration service area expenditures comprise 12.1% of the county's total expenditure budget in FY23.

SUMMARY OF CHANGES BETWEEN PROPOSED BUDGET AND ADOPTED BUDGET

Debt Service (SA00) expenditures total \$21,463,210 a decrease of \$624,438 and a 2.8% decrease compared to FY22. The majority of the expenditure decrease is due to less borrowing for county in FY23. The outstanding debt at FY23 year end will be \$1,029,400 less than the beginning balance. Debt Service expenditures comprise 15.5% of the county's total expenditure budget in FY23.

Capital Projects (SA00) expenditures total \$22,694,911 an increase of \$4,105,360 and a 22.1% increase compared to FY22. Changes include: ARPA projects of \$1,223,000, decrease for Technology of \$11,092, increase for Capital Expenditures of \$237,590 mainly due to more building maintenance and equipment replacement costs, increase for Conservation Bond of \$878,500 and Conservation Trust of \$421,630 both for the Clear Creek Trail construction, increase for Capital Projects of \$681,232 due to building renovation project, increase for Historical Poor Farm of \$285,700 for building and grounds renovations, and increase for Secondary Roads of \$475,000 for road construction and materials. Capital Projects expenditures comprise 16.4% of the county's total expenditure budget in FY23.

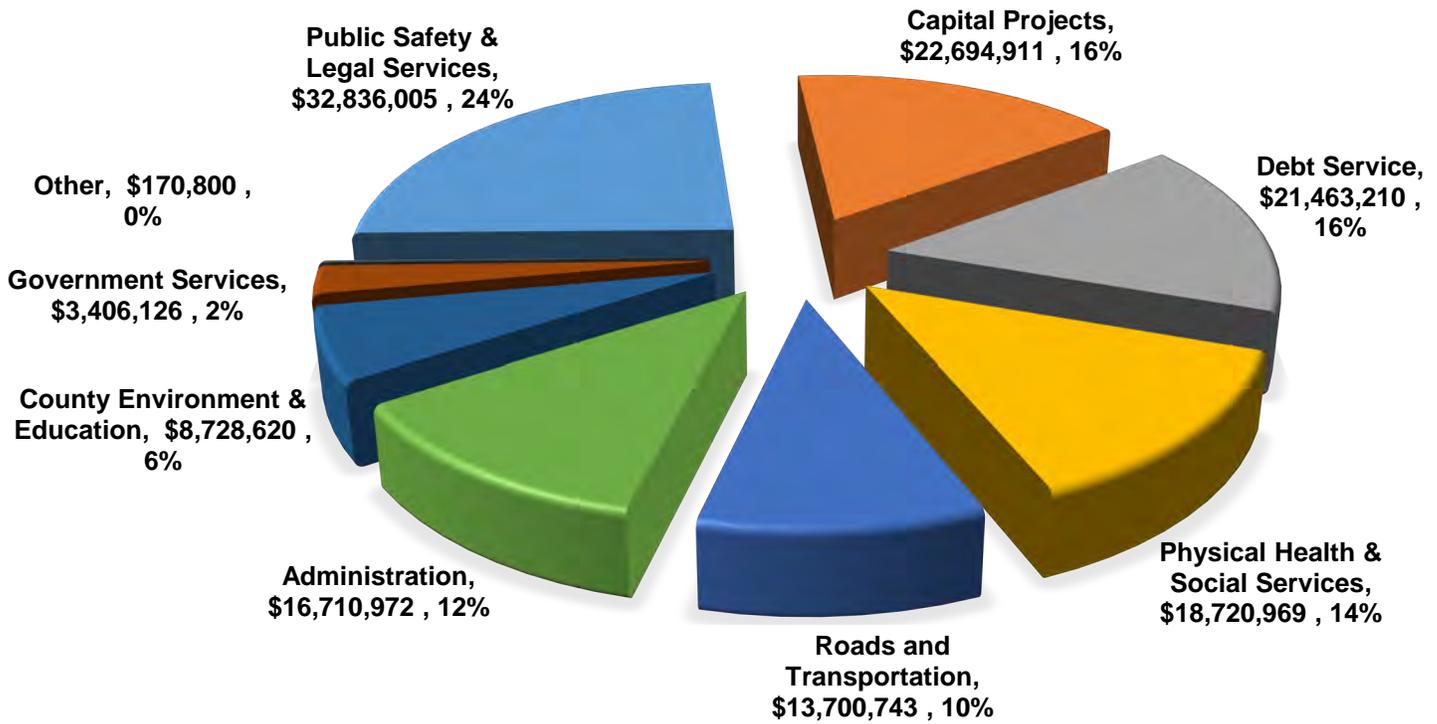
Nonprogram Current (SA00) expenditures total \$170,800 \$139,600 an increase of \$31,800 and a 22.9% increase compared to FY22. These expenditures are budgeted solely for the Historic Poor Farm operational expenses for the year. Nonprogram Current expenditures comprise 0.12% of the county's total expenditure budget in FY23.

Proposed expenses versus Adopted expenses: The FY22 original budget proposed by departments and elected offices had decision package items totaling \$17,025,210 in expenditures. The adopted budget has \$10,715,685 in approved decision package expenditures. The decision package items that were denied by the Board of Supervisors are as follows:

1. Ambulance - 2.0 FTE Paramedics and starting wage increase, totaled \$324,408
2. County Attorney – 1.5 FTE Victim Witness Coordinator, totaled \$139,258
3. Auditor's Office – 0.5 FTE Recording Secretary and reclassification, totaled \$48,550
4. Public Health – 1.0 FTE Communication & Information Specialist, totaled \$102,510
5. Sheriff's Office - Lenco Bearcat vehicle, totaled \$240,000
6. SEATS/Fleet – Technology requests and office construction, totaled \$103,675
7. Physical Plant – 0.7 FTE Maintenance Worker and mower, totaled \$71,446
8. Safety Committee – Gym membership reimbursement for first responders, totaled \$100,000
9. Conservation – 2.0 FTE Natrual Resource Technician and various equipment and construction, totaled \$548,176
10. Historic Poor Farm - Land improvements, totaled \$125,000
11. Capital Expenditures - Building maintenance and repairs, totaled \$869,000
12. Secondary Roads - 1.0 FTE Assistant to County Engineer and paving costs, totaled \$231,959
13. Capital Projects - Road construction, totaled \$3,100,000

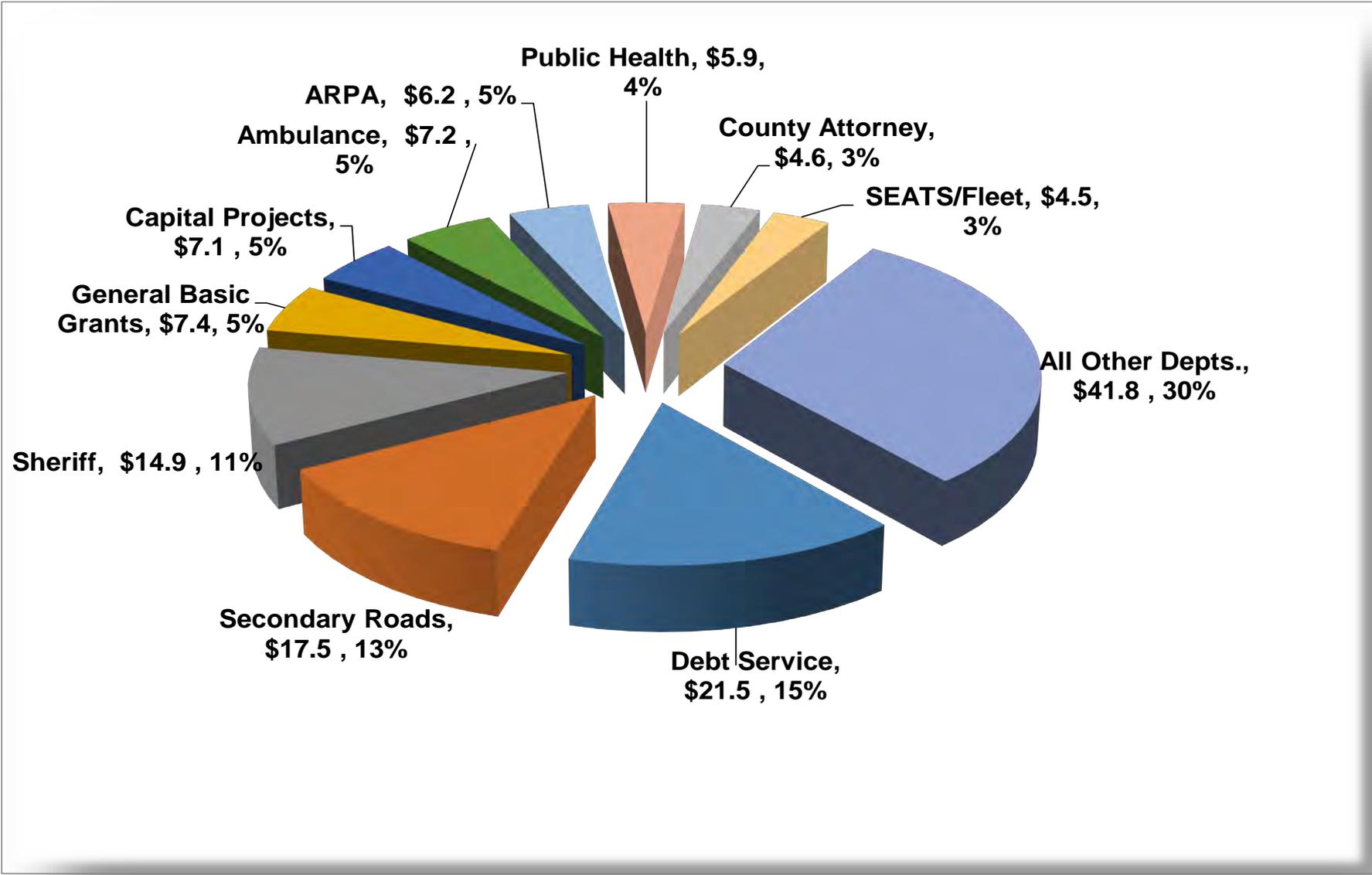
Original proposed budget reduced by \$6,003,982 and 8.7 FTE.

EXPENDITURES BY SERVICE AREA



SERVICE AREA	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Original	FY23 Adopted
Public Safety and Legal Services	\$24,310,814	\$25,616,353	\$25,843,693	\$31,199,807	\$32,836,005
Physical Health and Social Services	\$11,229,588	\$11,277,137	\$12,434,761	\$14,784,487	\$18,720,969
Mental Health & Disability Services	\$5,503,710	\$7,214,664	\$7,038,621	\$5,872,633	\$-
County Environment and Education	\$5,486,791	\$5,940,971	\$6,386,143	\$6,823,430	\$8,728,620
Roads and Transportation	\$9,617,854	\$9,913,812	\$10,230,704	\$12,378,064	\$13,700,743
Governmental Services to Residents	\$2,843,179	\$2,599,798	\$3,215,712	\$3,389,092	\$3,406,126
Administration	\$8,530,194	\$9,860,835	\$9,405,800	\$11,961,180	\$16,710,972
Non-program	\$5,487	\$48,748	\$42,947	\$139,600	\$170,800
SUBTOTAL OPERATING BUDGET	\$67,527,617	\$72,472,318	\$74,598,381	\$86,548,293	\$94,274,235
Debt Service	\$20,760,427	\$21,751,859	\$20,458,914	\$22,087,648	\$21,463,210
Capital Projects	\$16,340,695	\$17,612,042	\$21,613,156	\$18,589,551	\$22,694,911
TOTAL COUNTY BUDGET	\$104,628,739	\$111,836,219	\$116,670,451	\$127,225,492	\$138,432,356

BUDGETED EXPENDITURES BY DEPARTMENT (in \$ millions)



DEPARTMENT EXPENDITURES

FY23 TAX CALCULATION WORKSHEET EXPENDITURES

EXPENDITURES	FY20	FY21		FY22				FY23		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC FUND										
01 Ambulance	5,187,953	5,186,749	98%	6,158,789	19%	972,040	6,158,789	7,165,370	1,006,581	16%
02 Attorney	3,336,397	3,559,645	87%	4,389,026	23%	829,381	4,389,026	4,557,926	168,900	4%
03 Auditor/Accounting	1,208,596	1,266,612	95%	1,409,678	11%	143,066	1,491,433	1,544,254	52,821	4%
04 Public Health	4,353,607	5,400,250	94%	5,693,167	5%	292,917	6,183,286	5,875,251	-308,035	-5%
05 Board of Supervisors	1,044,553	1,270,760	94%	1,543,129	21%	272,369	1,661,905	2,073,518	411,613	25%
06 Human Resources	536,928	529,327	90%	680,444	29%	151,117	680,444	784,450	104,006	15%
07 Information Services	1,467,491	1,546,161	85%	1,880,385	22%	334,224	1,880,385	2,265,225	384,840	20%
08 Sheriff	11,456,029	11,615,410	88%	13,681,194	18%	2,065,784	13,736,028	14,947,698	1,211,670	9%
10 Medical Examiner	948,470	1,033,102	86%	1,254,799	21%	221,697	1,254,799	1,262,668	7,869	1%
11 Recorder	735,898	728,458	86%	896,018	23%	167,560	896,018	930,815	34,797	4%
12 SEATS/Fleet	3,649,094	3,337,064	78%	4,165,631	25%	828,567	4,387,566	4,471,209	83,643	2%
14 Treasurer	1,316,093	1,426,399	89%	1,714,639	20%	288,240	1,714,639	1,835,348	120,709	7%
15 Finance	346,685	375,809	97%	395,176	5%	19,367	395,176	479,189	84,013	21%
17 Physical Plant	1,391,112	1,382,724	74%	1,942,351	40%	559,627	1,948,351	2,240,170	291,819	15%
18 Central Services	1,929,172	927,193	66%	1,642,812	77%	715,619	1,746,564	1,809,790	63,226	4%
19 Planning, Development, & Sustainability	1,076,915	1,147,299	90%	1,328,844	16%	181,545	1,353,844	1,607,944	254,100	19%
20 GB Grants	6,750,666	6,752,681	98%	7,471,932	11%	719,251	7,353,142	7,378,440	25,298	0%
24 Conservation	2,663,966	2,989,562	98%	3,295,356	10%	305,794	3,295,356	3,637,874	342,518	10%
25 County Historic Poor Farm	800,861	590,615	77%	1,566,800	165%	976,185	1,981,800	1,852,500	-129,300	-7%
26 GuideLink Center	94,033	387,292	56%	672,000	74%	284,708	672,000	482,561	-189,439	-28%
41 Behavioral Services	38,950	37,436	13%	296,700	693%	259,264	296,700	60,200	-236,500	-80%
42 Targeted Case Management	431,665	459,892	98%	463,026	1%	3,134	458,692	491,584	32,892	7%
43 MHDS Admin. Services	0	0	0%	0	0%	0	0	912,494	912,494	0%
45 Social Services	1,475,679	1,409,513	75%	1,940,601	38%	531,088	2,284,101	2,770,954	486,853	21%
50 Veterans Affairs	158,370	159,844	73%	214,570	34%	54,726	222,694	225,827	3,133	1%
54 Juvenile Crime Prevention	286,925	237,178	67%	359,500	52%	122,322	349,500	356,500	7,000	2%
TOTAL	52,686,107	53,756,975		65,056,567		11,299,592	66,792,238	72,019,759	5,227,521	
GENERAL SUPPLEMENTAL FUND										
21 General Supplemental Block Grants	468,740	0	0%	0	0%	0	0	0	0	0%
22 Insurance	921,854	1,068,506	93%	1,230,000	15%	161,494	1,230,000	1,299,000	69,000	6%
27 Juvenile Justice	536,891	510,828	62%	789,635	55%	278,807	641,855	787,635	145,780	23%
28 Court Services/Attorney	156,783	56,740	25%	228,850	303%	172,110	228,850	239,850	11,000	5%
33 Auditor/Elections	922,831	1,466,172	97%	1,186,187	-19%	-279,985	1,151,387	1,174,928	23,541	2%
47 Court Services/Sheriff	17,163	9,572	22%	44,200	362%	34,628	44,200	44,200	0	0%
TOTAL	3,024,262	3,111,819		3,478,872		367,053	3,296,292	3,545,613	249,321	
46 MH-DS FUND	6,782,999	6,578,729	99%	5,409,607	-18%	-1,169,122	5,572,236	0	-5,572,236	-100%
RURAL BASIC FUND										
23 Rural Basic Block Grants	1,278,583	1,405,214	99%	1,405,883	0%	669	1,405,883	1,441,320	35,437	3%
TOTAL	1,278,583	1,405,214		1,405,883		669	1,405,883	1,441,320	35,437	

DEPARTMENT EXPENDITURES (continued)

FY23 TAX CALCULATION WORKSHEET EXPENDITURES

EXPENDITURES	FY20	FY21		FY22				FY23		
				%	CERTIFIED	%	\$		TENTATIVE	\$
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	12,283,321	12,932,035	74%	15,706,064	21%	2,774,029	15,706,064	17,503,743	1,797,679	11%
SPECIAL REVENUE FUNDS										
32 REAP	27,349	85,126	47%	40,000	-53%	-45,126	40,000	40,000	0	0%
35 ARPA	0	0	0%	0	0%	0	5,700,000	6,200,000	500,000	9%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	5,781	58,072	29%	200,000	244%	141,928	200,000	200,000	0	0%
69 Prosecutor Forfeiture	7,388	4,314	58%	7,500	74%	3,186	7,500	7,500	0	0%
82 Conservation Trust	1,259,442	897,879	52%	961,940	7%	64,061	1,098,720	1,383,570	284,850	26%
87 Recorder's Records Management	200	223	0%	39,000	17368%	38,777	39,000	64,000	25,000	64%
TOTAL	1,300,160	1,045,614		1,248,440		202,826	7,085,220	7,895,070	809,850	
CAPITAL PROJECTS FUNDS										
40 Technology	1,570,657	1,647,436	85%	2,016,225	22%	368,789	2,050,225	2,005,133	-45,092	-2%
44 Capital Expenditures	2,419,824	3,025,064	64%	3,011,186	0%	-13,878	3,930,162	3,248,776	-681,386	-17%
81 Energy Reinvestment Fund	18,064	144,893	55%	120,000	-17%	-24,893	120,000	65,000	-55,000	-46%
83 Conservation Bond	2,020,825	1,141,555	36%	1,250,000	9%	108,445	4,074,126	2,128,500	-1,945,626	-48%
85 Capital Projects	7,174,259	11,422,206	67%	6,435,000	-44%	-4,987,206	10,493,969	7,116,232	-3,377,737	-32%
TOTAL	13,203,629	17,381,152		12,832,411		-4,548,741	20,668,482	14,563,641	-6,104,841	
65 DEBT SERVICE FUND	21,283,119	20,458,914	100%	22,087,648	8%	1,628,734	21,787,650	21,463,210	-324,440	-1%
86 CRC-WMB PERMANENT TRUST	0	0	0%	0	0%	0	0	0	0	0%
FUND TOTALS										
GENERAL BASIC	52,686,107	53,756,975		65,056,567	21%	11,299,592	66,792,238	72,019,759	5,227,521	8%
GENERAL SUPPLEMENTAL	3,024,262	3,111,819		3,478,872	12%	367,053	3,296,292	3,545,613	249,321	8%
MH-DS	6,782,999	6,578,729		5,409,607	-18%	-1,169,122	5,572,236	0	-5,572,236	-100%
RURAL BASIC	1,278,583	1,405,214		1,405,883	0%	669	1,405,883	1,441,320	35,437	3%
SECONDARY ROADS	12,283,321	12,932,035		15,706,064	21%	2,774,029	15,706,064	17,503,743	1,797,679	11%
SPECIAL REVENUE	1,300,160	1,045,614		1,248,440	19%	202,826	7,085,220	7,895,070	809,850	11%
CAPITAL PROJECTS	13,203,629	17,381,152		12,832,411	-26%	-4,548,741	20,668,482	14,563,641	-6,104,841	-30%
DEBT SERVICE	21,283,119	20,458,914		22,087,648	8%	1,628,734	21,787,650	21,463,210	-324,440	-1%
PERMANENT TRUST	0	0		0	0%	0	0	0	0	0%
TOTAL	111,842,180	116,670,451		127,225,492	9%	10,555,041	142,314,065	138,432,356	-3,881,709	-3%

SUMMARY MATRIX OF FY23 BUDGET APPROPRIATIONS

Appropriations By Fund, Department/Office, and Service Area	Public Safety & Legal Services	Physical Health & Social Services	Mental Health MH/DS	County Environment & Education	Roads & Transportation	Government Services to Residents	Administration	Debt Service	Capital Projects	Non-Program Current	TOTAL
General Fund:											
Ambulance (Dept 01)	\$7,165,370	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$7,165,370
County Attorney (Dept 02)	2,530,942	-	-	-	-	-	2,026,984	-	-	-	\$4,557,926
County Auditor (Dept 03)	-	-	-	-	-	-	1,544,254	-	-	-	\$1,544,254
Public Health (Dept 04)	-	5,875,251	-	-	-	-	-	-	-	-	\$5,875,251
Board of Supervisors (Dept 05)	-	105,851	-	-	-	-	1,967,667	-	-	-	\$2,073,518
Human Resources (Dept 06)	-	-	-	-	-	-	784,450	-	-	-	\$784,450
Information Technology (Dept 07)	-	-	-	-	-	-	2,265,225	-	-	-	\$2,265,225
County Sheriff (Dept 08)	14,947,698	-	-	-	-	-	-	-	-	-	\$14,947,698
Medical Examiner (Dept 10)	1,262,668	-	-	-	-	-	-	-	-	-	\$1,262,668
County Recorder (Dept 11)	-	-	-	-	-	930,815	-	-	-	-	\$930,815
SEATS/Fleet (Dept 12)	-	4,471,209	-	-	-	-	-	-	-	-	\$4,471,209
County Treasurer (Dept 14)	-	-	-	-	-	1,219,783	615,565	-	-	-	\$1,835,348
Finance (Dept 15)	-	-	-	-	-	-	479,189	-	-	-	\$479,189
Physical Plant (Dept 17)	-	-	-	-	-	-	2,240,170	-	-	-	\$2,240,170
Central Services (Dept 18)	-	1,600	-	2,300	-	6,600	1,799,290	-	-	-	\$1,809,790
Planning, Development, Sustainability (Dept 19)	-	-	-	1,607,944	-	-	-	-	-	-	\$1,607,944
General Basic Block Grants (Dept 20)	4,564,903	1,687,516	-	1,126,021	-	-	-	-	-	-	\$7,378,440
Insurance (Dept 22)	-	-	-	-	-	-	1,299,000	-	-	-	\$1,299,000
Conservation (Dept 24)	-	-	-	3,637,874	-	-	-	-	-	-	\$3,637,874
Historic County Poor Farm (Dept 25)	-	-	-	-	-	-	-	-	1,681,700	170,800	\$1,852,500
GuideLink Center (Dept 26)	-	482,561	-	-	-	-	-	-	-	-	\$482,561
Juvenile Justice (Dept 27)	787,635	-	-	-	-	-	-	-	-	-	\$787,635
Court Services - County Attorney (Dept 28)	235,750	-	-	-	-	-	4,100	-	-	-	\$239,850
Elections (Dept 33)	-	-	-	-	-	1,174,928	-	-	-	-	\$1,174,928
Substance Abuse (Dept 41)	-	60,200	-	-	-	-	-	-	-	-	\$60,200
Targeted Case Management (Dept 42)	-	-	-	-	-	-	491,584	-	-	-	\$491,584
MHDS Admin Services (Dept 43)	-	-	-	-	-	-	912,494	-	-	-	\$912,494
Social Services (Dept 45)	-	2,770,954	-	-	-	-	-	-	-	-	\$2,770,954
Court Services - County Sheriff (Dept 47)	44,200	-	-	-	-	-	-	-	-	-	\$44,200
Veterans Affairs (Dept 50)	-	225,827	-	-	-	-	-	-	-	-	\$225,827
Juvenile Crime Prevention (Dept 54)	356,500	-	-	-	-	-	-	-	-	-	\$356,500
General Fund TOTAL	\$31,895,666	\$15,680,969	\$-	\$6,374,139	\$-	\$3,332,126	\$16,429,972	\$-	\$1,681,700	\$170,800	\$75,565,372

SUMMARY MATRIX OF FY23 BUDGET APPROPRIATIONS (continued)

Appropriations By Fund, Department/Office, and Service Area	Public Safety & Legal Services	Physical Health & Social Services	Mental Health MH/DS	County Environment & Education	Roads & Transportation	Government Services to Residents	Administration	Debt Service	Capital Projects	Non-Program Current	TOTAL
Special Revenues Funds:											
Rural Services Fund:											
Rural Basic Block Grants (Dept 23)	\$122,839	\$-	\$-	\$1,318,481	\$-	\$-	\$-	\$-	\$-	\$-	\$1,441,320
Secondary Roads Fund:											
Secondary Roads (Dept 49)	-	-	-	-	13,700,743	-	-	-	3,803,000	-	\$17,503,743
American Recovery Plan Act (ARPA) Fund:											
ARPA (Dept 35)	610,000	3,040,000	-	1,036,000	-	10,000	281,000	-	1,223,000	-	\$6,200,000
Debt Service Fund:											
Debt Service (Dept 65)	-	-	-	-	-	-	-	21,463,210	-	-	\$21,463,210
Capital Projects Funds:											
Technology Fund (Dept 40)	-	-	-	-	-	-	-	-	2,005,133	-	\$2,005,133
Capital Expenditures Fund (Dept 44)	-	-	-	-	-	-	-	-	3,248,776	-	\$3,248,776
Energy Reinvestment Fund (Dept 81)	-	-	-	-	-	-	-	-	65,000	-	\$65,000
Conservation Bond Fund (Dept 83)	-	-	-	-	-	-	-	-	2,128,500	-	\$2,128,500
Capital Projects Fund (Dept 85)	-	-	-	-	-	-	-	-	7,116,232	-	\$7,116,232
Capital Projects Funds TOTAL	-	-	-	-	-	-	-	-	14,563,641	-	\$14,563,641
Permanent Fund:											
Cedar River Crossing Wetland Mitigation Bank Fund (Dept 86)	-	-	-	-	-	-	-	-	-	-	-
Other Non-Major Funds:											
Law Enforcement Proceeds Fund (Dept 68)	200,000	-	-	-	-	-	-	-	-	-	\$200,000
Prosecutor Forfeiture Fund (Dept 69)	7,500	-	-	-	-	-	-	-	-	-	\$7,500
Special Resource Enhancement Fund (Dept 32)	-	-	-	-	-	-	-	-	40,000	-	\$40,000
Recorder's Records Management Fund (Dept 87)	-	-	-	-	-	64,000	-	-	-	-	\$64,000
Conservation Trust Fund (Dept 82)	-	-	-	-	-	-	-	-	1,383,570	-	\$1,383,570
Other Non-Major Funds TOTAL	207,500	-	-	-	-	64,000	-	-	1,423,570	-	\$1,695,070
TOTAL APPROPRIATIONS											
	\$32,836,005	\$18,720,969	\$-	\$8,728,620	\$13,700,743	\$3,406,126	\$16,710,972	\$21,463,210	\$22,694,911	\$170,800	\$138,432,356
Appropriations Percent											
	24%	14%	0%	6%	10%	2%	12%	16%	16%	0%	100%

STATEMENT OF ALL FUNDS

Revenues	FY20 Actual	FY21 Actual	FY22 Original	FY22 Amended	FY23 Budgeted	% Change
Property and other County tax	\$60,300,575	\$63,971,838	\$63,789,074	\$63,789,074	\$63,816,874	0.0%
Interest and penalty on property tax	227,839	763,162	329,000	329,000	344,000	4.6%
Intergovernmental	22,952,413	44,560,602	22,820,608	39,545,921	23,976,946	-39.4%
Licenses and permits	838,496	802,188	799,150	799,150	827,550	3.6%
Charges for service	4,714,126	5,453,064	4,962,242	4,962,242	5,165,580	4.1%
Use of money and property	1,812,631	698,958	783,796	783,796	1,075,883	37.3%
Miscellaneous	897,509	2,037,860	1,016,539	1,793,163	1,525,930	-14.9%
Total revenues	\$91,743,589	\$118,287,672	\$94,500,409	\$112,002,346	\$96,732,763	-13.6%
Expenditures						
Operating:						
Public Safety and Legal Services	\$25,616,353	\$25,843,696	\$31,199,807	\$31,475,301	\$32,836,005	4.3%
Physical Health and Social Services	11,277,137	12,434,760	14,784,487	18,440,103	18,720,969	1.5%
Mental Health & Disability Services	7,214,664	7,038,621	5,872,633	5,902,633	-	-100.0%
County Environment and Education	5,940,971	6,386,143	6,823,430	6,942,930	8,728,620	25.7%
Roads and Transportation	9,913,812	10,230,704	12,378,064	12,378,064	13,700,743	10.7%
Governmental Services to Residents	2,599,798	3,215,712	3,389,092	3,394,092	3,406,126	0.4%
Administration	9,860,835	9,405,800	11,961,180	12,577,130	16,710,972	32.9%
Non-program	48,748	42,947	139,600	139,600	170,800	22.3%
Debt Service:						
Principal	21,407,000	20,232,600	21,893,300	21,893,300	21,322,400	-2.6%
Interest	344,859	226,314	194,348	194,348	140,810	-27.5%
Capital Projects	17,612,042	21,613,156	18,589,551	28,976,564	22,694,911	-21.7%
Total expenditures	\$111,836,219	\$116,670,453	\$127,225,492	\$142,314,065	\$138,432,356	-2.7%
Excess (deficiency) of revenues over (under) expenditures	\$(20,092,630)	\$1,617,219	\$(32,725,083)	\$(30,311,719)	\$(41,699,593)	37.6%
Other financing sources (uses)						
Proceeds of General Long-term debt	\$21,382,000	\$19,890,000	\$21,918,300	\$21,683,300	\$20,439,000	-5.7%
Sale of Capital Assets	19,817	37,966	27,334	27,334	32,000	17.1%
Transfers in	17,866,786	18,332,635	16,876,839	31,619,017	18,462,818	-41.6%
Transfers out	(17,866,786)	(18,332,635)	(16,876,839)	(31,619,017)	(18,462,818)	-41.6%
Total other financing sources (uses)	\$21,401,817	\$19,927,966	\$21,945,634	\$21,710,634	\$20,471,000	-5.7%
Net Change in Fund Balances	\$1,309,187	\$21,545,185	\$(10,779,449)	\$(8,601,085)	\$(21,228,593)	146.8%
Fund balances, beginning of year	\$50,212,760	\$51,521,947	\$73,067,132	\$73,067,132	\$64,466,047	-11.8%
Fund balances, end of year	\$51,521,947	\$73,067,132	\$62,287,683	\$64,466,047	\$43,237,454	-32.9%

This statement, presented on a cash basis, includes all budgetary funds including the general fund, special revenue funds, capital projects funds, and the debt service fund. Individual fund summaries can be found in their corresponding sections of this budget document (P. 90-138).

STATEMENT OF ALL FUNDS - FORECAST

Revenues	FY22 Admended	FY23 Budgeted	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
Property and other County tax	\$63,789,074	\$63,816,874	\$66,497,183	\$69,290,064	\$72,200,247	\$75,232,657
Interest and penalty on property tax	329,000	344,000	329,000	329,000	329,000	329,000
Intergovernmental	39,545,921	23,976,946	23,976,946	23,976,946	23,976,946	23,976,946
Licenses and permits	799,150	827,550	855,687	884,780	914,863	945,968
Charges for service	4,962,242	5,165,580	5,310,216	5,458,902	5,611,752	5,768,881
Use of money and property	783,796	1,075,883	1,108,159	1,141,404	1,175,646	1,210,916
Miscellaneous	1,793,163	1,525,930	1,525,930	1,525,930	1,525,930	1,525,930
Total revenues	\$112,002,346	\$96,732,763	\$99,603,121	\$102,607,027	\$105,734,384	\$108,990,298
Expenditures						
Operating:						
Public Safety and Legal Services	\$31,475,301	\$32,836,005	\$33,853,921	\$34,903,393	\$35,985,398	\$37,100,945
Physical Health and Social Services	18,440,103	18,720,969	19,301,319	19,899,660	20,516,549	21,152,562
Mental Health & Disability Services	5,902,633	0	0	0	0	0
County Environment and Education	6,942,930	8,728,620	8,999,207	9,278,183	9,565,806	9,862,346
Roads and Transportation	12,378,064	13,700,743	14,125,466	14,563,355	15,014,819	15,480,279
Governmental Services to Residents	3,394,092	3,406,126	3,511,716	3,620,579	3,732,817	3,848,534
Administration	12,577,130	16,710,972	17,229,012	17,763,112	18,313,768	18,881,495
Non-program	139,600	170,800	170,800	170,800	170,800	170,800
Debt Service:						
Principal	21,893,300	21,322,400	19,993,448	22,085,396	20,250,344	19,914,692
Interest	194,348	140,810	399,869	441,708	405,007	398,294
Capital Projects	28,976,564	22,694,911	15,860,220	13,480,000	10,780,000	10,780,000
Total expenditures	\$142,314,065	\$138,432,356	\$133,444,978	\$136,206,185	\$134,735,309	\$137,589,948
Excess (deficiency) of revenues over (under) expenditures	\$(30,311,719)	\$(41,699,593)	\$(33,841,857)	\$(33,599,158)	\$(29,000,925)	\$(28,599,650)
Other financing sources (uses)						
Proceeds of General Long-term debt	\$21,683,300	\$20,439,000	\$19,601,419	\$21,652,349	\$19,853,278	\$19,524,208
Sale of Capital Assets	27,334	32,000	32,000	32,000	32,000	32,000
Transfers in	31,619,017	18,462,818	18,832,074	19,208,716	19,592,890	19,984,748
Transfers out	(31,619,017)	(18,462,818)	(18,832,074)	(19,208,716)	(19,592,890)	(19,984,748)
Total other financing sources (uses)	\$21,710,634	\$20,471,000	\$19,633,419	\$21,684,349	\$19,885,278	\$19,556,208
Net Change in Fund Balances	\$(8,601,085)	\$(21,228,593)	\$(14,208,438)	\$(11,914,809)	\$(9,115,647)	\$(9,043,442)
Fund balances, beginning of year	\$73,067,132	\$64,466,047	\$43,237,454	\$29,029,016	\$17,114,207	\$7,998,560
Fund balances, end of year	\$64,466,047	\$43,237,454	\$29,029,016	\$17,114,207	\$7,998,560	\$(1,044,882)

Revenue/Expense	Trend
Property and Other County Tax	4.2% average growth rate for last 5 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
Personnel Expense	3.9% average growth of personnel costs (X 60% of expenses total = 2.3%)
Non-Personnel Expense	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	2% 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

FUND BALANCE TREND



Note: The budgeted ending fund balance in FY22 and FY23 is based on what is expected if all of the capital projects are completed within the fiscal year budgeted and all other budgeted expenditures and revenues are realized. The actual ending fund balance (FY13-FY21) is higher because projects are often delayed and continue into the next fiscal year and as a result those dedicated monetary resources add to the ending fund balance.

The \$21,545,185 increase in the FY21 fund balance is primarily due to revenues from the Coronavirus Aid, Relief, and Economic Security (CARES) Act of \$2,542,645 and American Rescue Plan Act (ARPA) of \$14,678,587.

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 6.4% annually, while the taxable value has increased at an average rate of 4.9% annually over the last 10 fiscal years. The difference between the assessed value and the taxable value is the rollback rate. The countywide taxable valuation increased 2.1% or \$191,455,703 from \$9,164,400,353 in FY22 to \$9,355,856,056 in FY23, while the countywide total assessed valuation increased by 5.8%. Rural taxable values increased 4.4% or \$80,543,736 from \$1,825,897,933 in FY22 to \$1,906,441,669 in FY23. An increase in assessed value not only benefits the homeowner because they have a more valuable asset, but also benefits the county because it is likely that there will be tax revenue growth.

Rollback Rate Trend

The FY23 residential property rollback rate of 54.1302% is a decrease of 4.04405% from FY22 when it was set at 56.4094%. For many years a decrease in the rollback rate was unusual. Only in recent years, does the rollback rate decrease in the same year that our municipality has a large property assessment and then increases the next year. In the last ten years, only FY23, FY21, and FY19 have decreased. The trend has been several years of rollback rate increases. For instance, the residential rollback rate increased 2.42% in FY22, 2.33% in FY20, increased 2.36% in FY18, increased 2.37% in FY16, and increased 3.00% in FY15. As the rollback rate increases, the taxable percentage of a property's assessed value increases accordingly. As the rollback decreases, the taxable value of the property decreases. The rollback rate applied to agricultural property has been fluctuating the last ten years. The agriculture rollback rate increased from 84.0305% in FY22 to 84.0412% in FY23, an increase of 5.9% and thus the agricultural property owners are paying a higher property tax.

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 67.50% in FY22 to a rollback rate of 63.75% in FY23 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 it reaches the same rollback rate as residential property (currently 54.1302% in FY23). 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 (FY14-FY23), the countywide levy rate has decreased on average 3.67% annually. During the same period, the rural levy rate has increased on average 1.52% annually. The FY23 countywide levy rate has decreased 7.58% compared to FY22 and the rural levy rate increased 0.66% compared to FY22. The countywide levy rate in FY23 is 10.3% less than in FY14, while the FY23 rural levy rate is up 10.6% from the FY14 rate. Because residential property values have increased the levy rate can stay the same and generate more revenue than the agriculture property values that remain lower and thus the rural residents have a higher levy rate.

TRENDS AND LONG TERM FINANCIAL PLANS (continued)

Long-Term Financial Plans

With the new strategic plan for FY21 and FY22, the objectives are focused more internally than in past strategic plans. Although the following long-term financial plans do not tie directly to this current strategic plan, they do tie to the mission of Johnson County and are part of the core operations of the county.

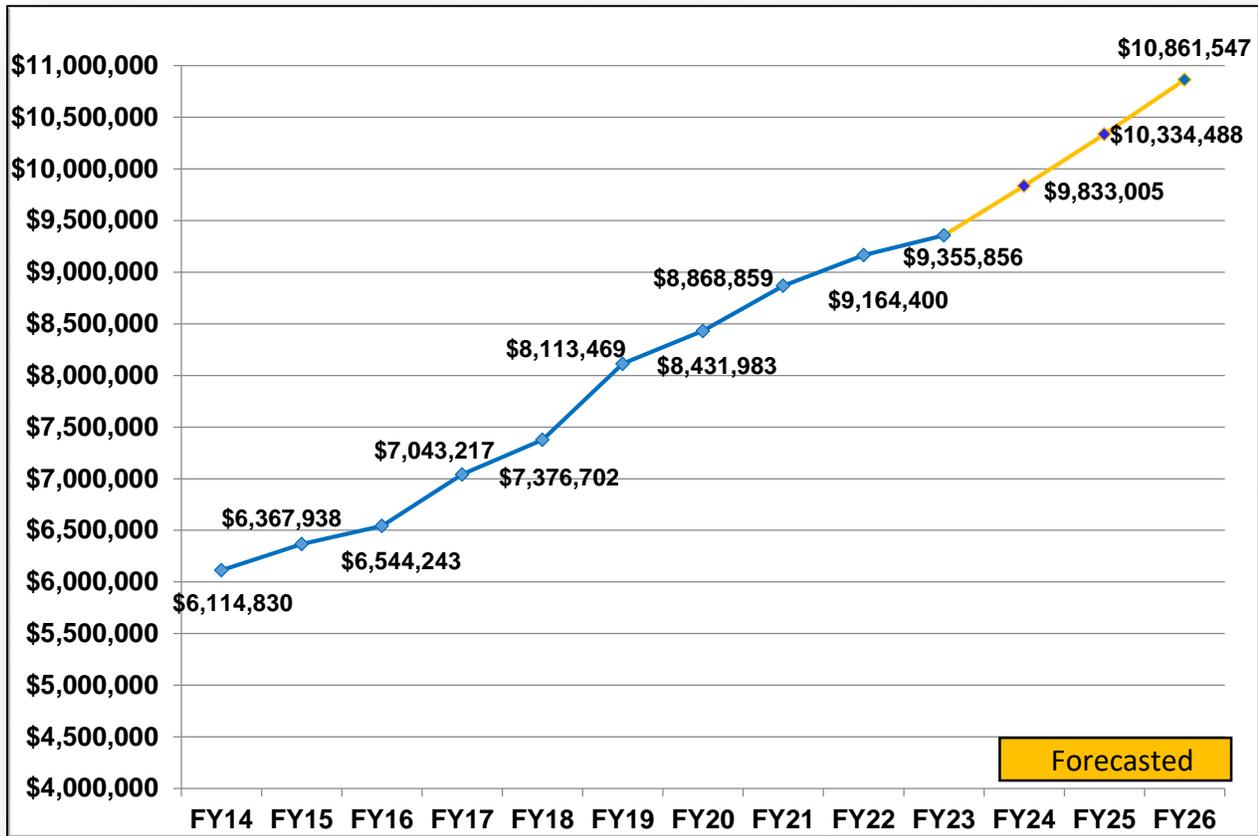
There is a long-term financial plan for operations of the GuideLink Center. There is a shortfall between what each local entity will contribute and the contracted cost of the operations for the center. The mental health region will cover the mental health part of the operations, the substance abuse part of the operations falls to the county and local cities. The shortfall amount is around \$640,000 per year. For the first several years, the county will make up that difference. Long term the county expects the operations and/or the local city contributions will adjust to reduce the shortfall to zero. Since the center will benefit the public with mental health and substance abuse problems, the county believes it fits into the county core mission and will support it as needed.

Long-term financial plans for energy conservation and fleet vehicles are tied to 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.

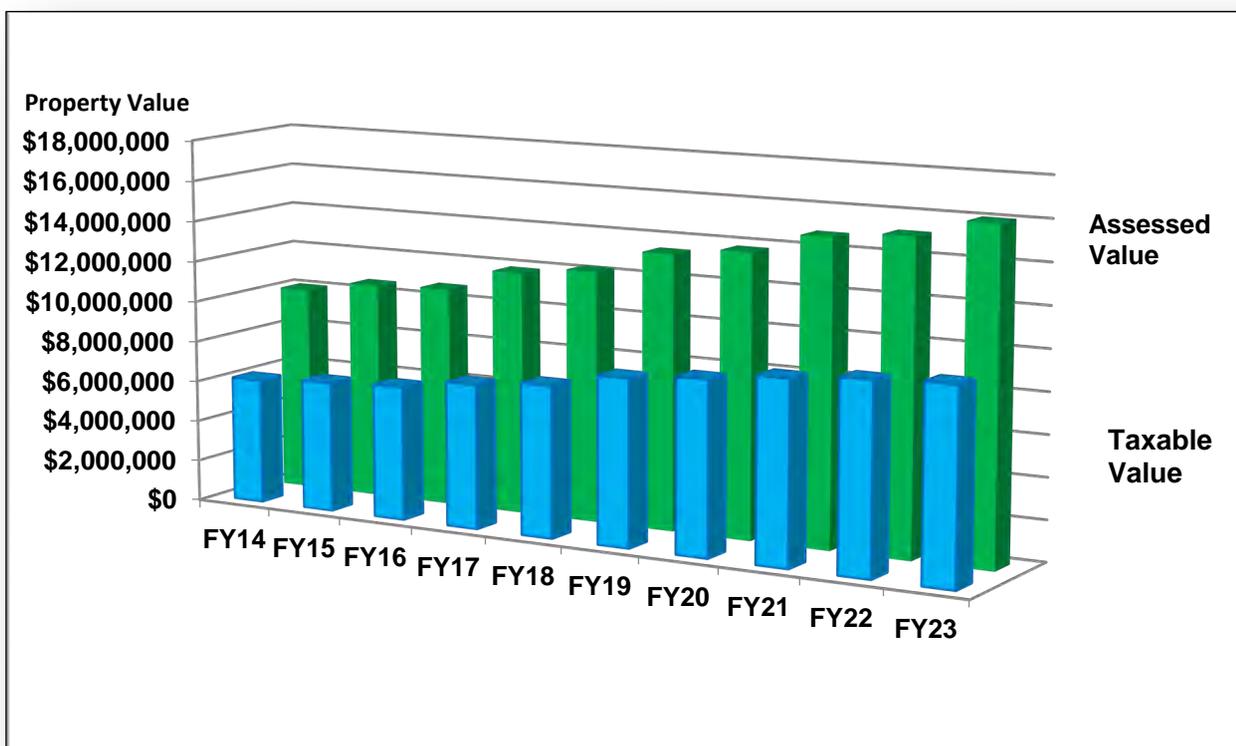
There is a long-term financial plan for the maintenance of county buildings including courthouse renovations, improved building security, and rehabilitation of the historic poor farm, all tied to capital needs planning and financial planning. The long-term Maintenance and Capital Improvement Plan is 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 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 FY23 was \$1,467,668 compared to FY22 if the tax levy rate had remained unchanged. If the growth rate of taxable property valuations increases by the historical average of 5.2%, as noted above, the tax growth would be \$1,543,987 in FY24, \$1,624,274 in FY25, and \$1,708,736 in FY26 if the FY22 levy rates remain unchanged. See the taxable values chart below that has the tax growth forecasted.

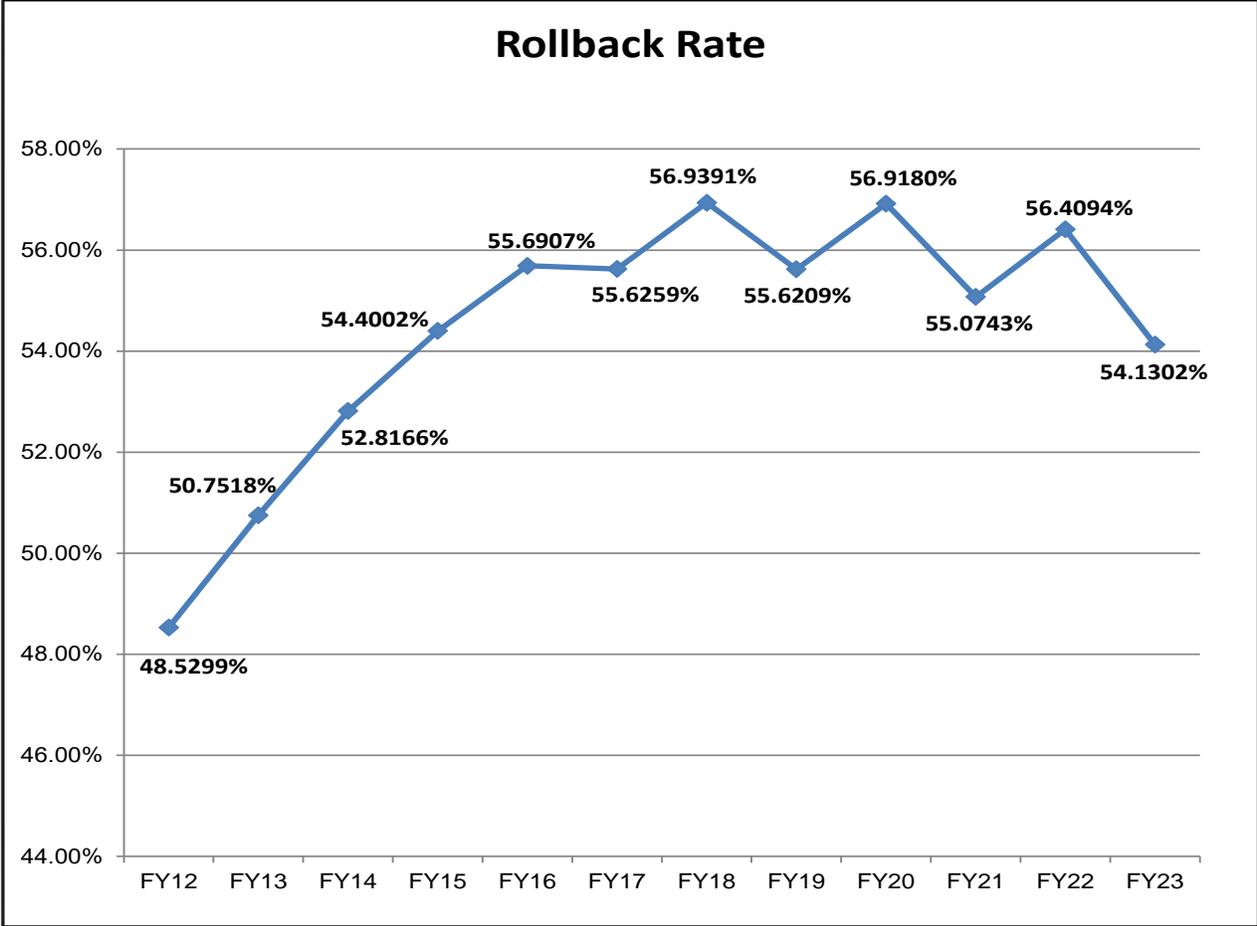
COUNTYWIDE TAXABLE PROPERTY VALUATION TREND (in \$ thousands)



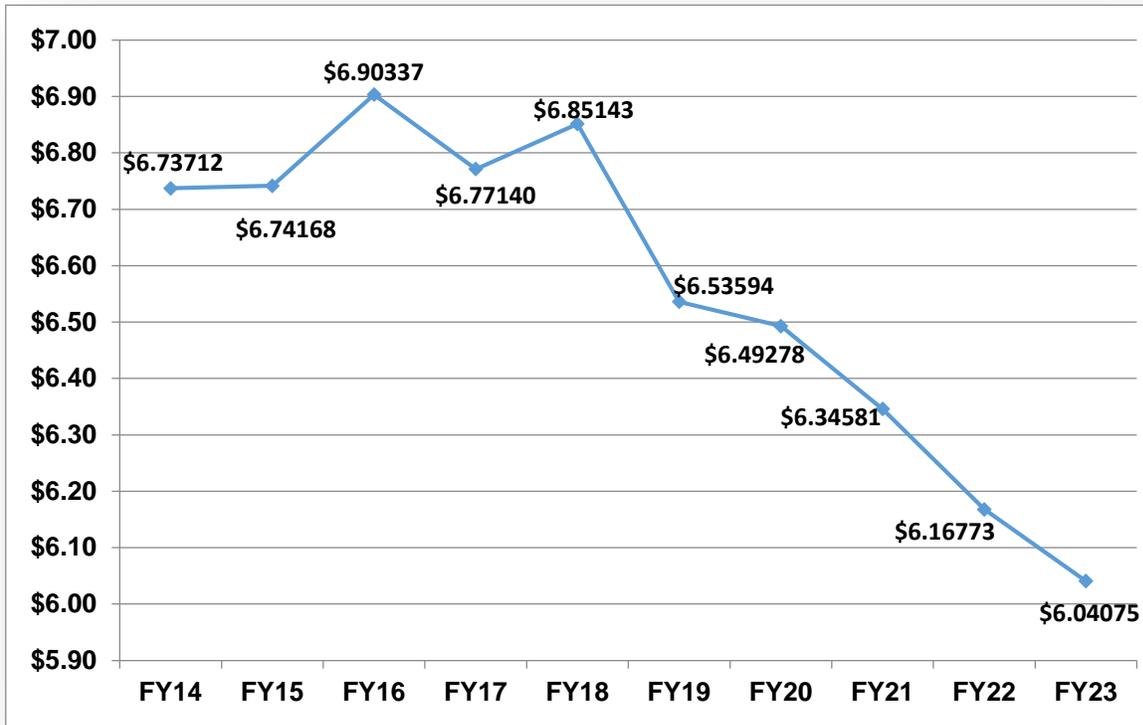
ASSESSED & TAXABLE PROPERTY VALUATION TREND (in \$ thousands)



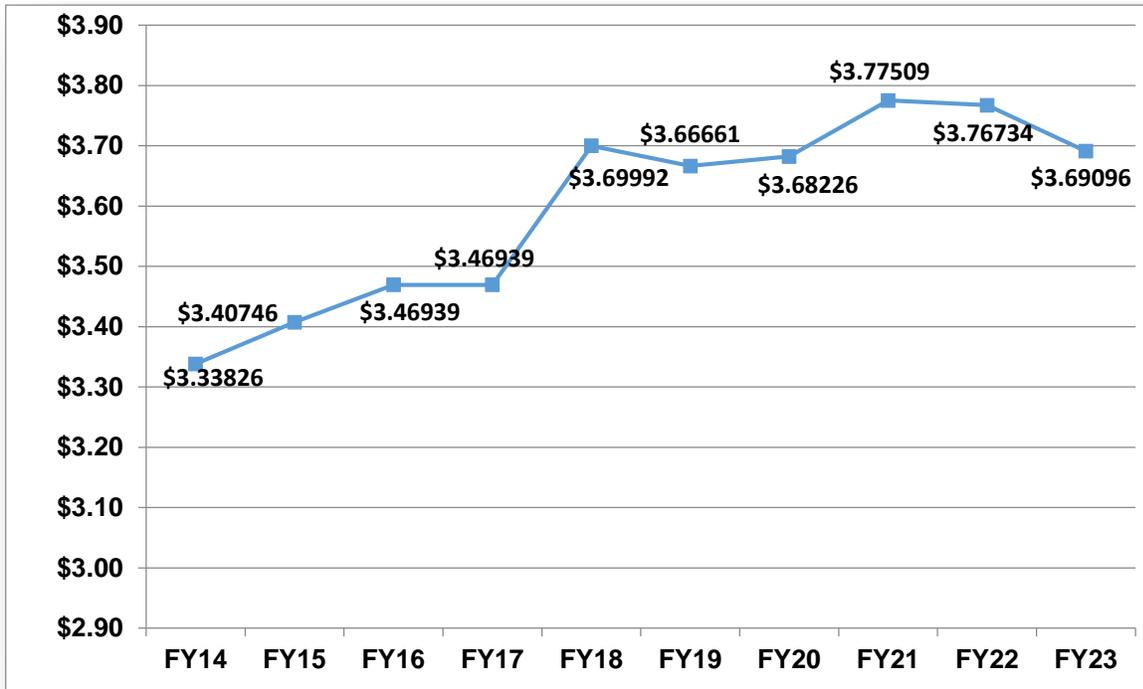
ROLLBACK RATE TREND (Cities and Residential)



COUNTYWIDE 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 FY23 & FY22

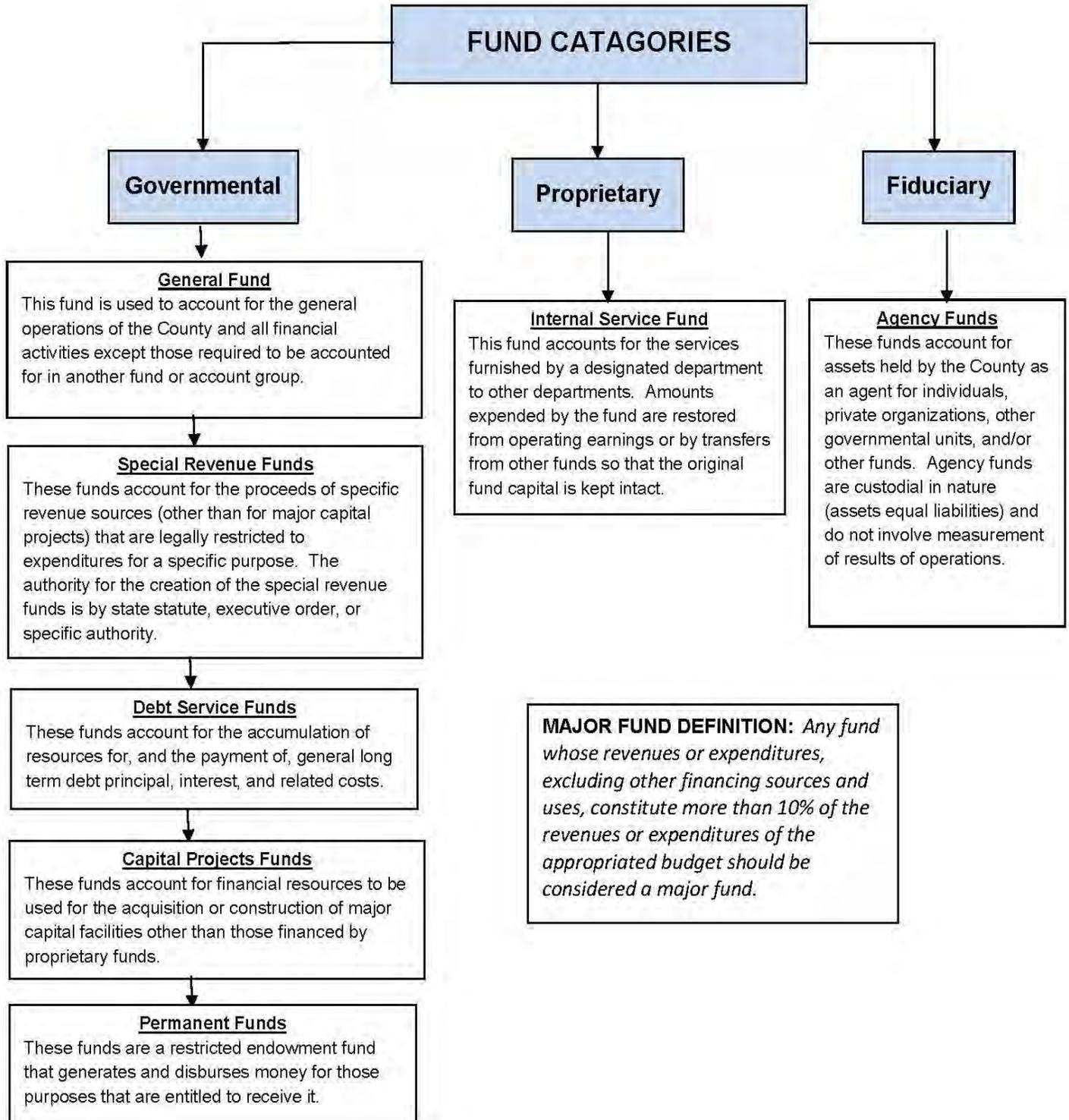
FY23 TAX CALCULATION WORKSHEET TAX BILL COMPARISON

TAX BILL COMPARISON CLASSIFICATION	FY22	FY23					FY22-FY23	%
	TAX BILL	ACTUAL VALUATION	x ROLLBACK	'= VALUATION	x LEVY/1000	TAX = BILL	CHANGE IN TAX BILL	CHANGE
AGLAND								
RURAL	834.85	100,000	89.0412%	89,041	9.73172	866.52	31.67	3.7%
IOWA CITY	518.28	100,000	89.0412%	89,041	6.04075	537.88	19.60	3.6%
OTHER CITIES	518.28	100,000	89.0412%	89,041	6.04075	537.88	19.60	3.6%
AGBUILDING								
RURAL	834.85	100,000	89.0412%	89,041	9.73172	866.52	31.67	3.7%
IOWA CITY	518.28	100,000	89.0412%	89,041	6.04075	537.88	19.60	3.6%
OTHER CITIES	518.28	100,000	89.0412%	89,041	6.04075	537.88	19.60	3.6%
AG DWELLING								
RURAL	560.43	100,000	54.1302%	54,130	9.73172	526.78	-33.65	-6.4%
IOWA CITY	347.92	100,000	54.1302%	54,130	6.04075	326.99	-20.93	-6.4%
OTHER CITIES	347.92	100,000	54.1302%	54,130	6.04075	326.99	-20.93	-6.4%
RESIDENTIAL								
RURAL	560.43	100,000	54.1302%	54,130	9.73172	526.78	-33.65	-6.4%
IOWA CITY	347.92	100,000	54.1302%	54,130	6.04075	326.99	-20.93	-6.4%
OTHER CITIES	347.92	100,000	54.1302%	54,130	6.04075	326.99	-20.93	-6.4%
COMMERCIAL								
RURAL	894.16	100,000	90.0000%	90,000	9.73172	875.86	-18.30	-2.1%
IOWA CITY	555.10	100,000	90.0000%	90,000	6.04075	543.67	-11.43	-2.1%
OTHER CITIES	555.10	100,000	90.0000%	90,000	6.04075	543.67	-11.43	-2.1%
INDUSTRIAL								
RURAL	894.16	100,000	90.0000%	90,000	9.73172	875.86	-18.30	-2.1%
IOWA CITY	555.10	100,000	90.0000%	90,000	6.04075	543.67	-11.43	-2.1%
OTHER CITIES	555.10	100,000	90.0000%	90,000	6.04075	543.67	-11.43	-2.1%
UTILITIES								
RURAL	979.09	100,000	98.5489%	98,549	9.73172	959.05	-20.04	-2.1%
IOWA CITY	607.82	100,000	98.5489%	98,549	6.04075	595.31	-12.51	-2.1%
OTHER CITIES	607.82	100,000	98.5489%	98,549	6.04075	595.31	-12.51	-2.1%
MULTIRESIDENTIAL								
RURAL	670.62	100,000	63.7500%	63,750	9.73172	620.40	-50.22	-8.1%
IOWA CITY	416.32	100,000	63.7500%	63,750	6.04075	385.10	-31.22	-8.1%
OTHER CITIES	416.32	100,000	63.7500%	63,750	6.04075	385.10	-31.22	-8.1%

MAJOR GOVERNMENTAL FUNDS

FUND ACCOUNTING

The accounts of the County are organized on the basis of 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 (Fund 01 & 02)

Public Safety & Legal Services (Service Area 1)	Physical Health & Social Services (Service Area 3)	County Environment and Education (Service Area 6)	Government Services to Residents (Service Area 8)	Administration (Service Area 9)	Capital (Service Area 0)
<ul style="list-style-type: none"> • Ambulance (1) • County Attorney (2) • Sheriff (8) • Medical Examiner (10) • Juvenile Justice (27) • Court Services - County Attorney (28) • Court Services - Sheriff (47) 	<ul style="list-style-type: none"> • Public Health (4) • SEATS & Fleet (12) • General Basic Block Grants (20) • GuideLink Center (26) • Substance Abuse (41) • Targeted Case Management (42) • Behavioral Health (43) • Human Services (45) • Veterans Affairs (50) 	<ul style="list-style-type: none"> • Planning, Development, and Sustainability (19) • General Basic Block Grants (20) • Conservation (24) 	<ul style="list-style-type: none"> • Recorder (11) • Treasurer (14) • Elections (33) 	<ul style="list-style-type: none"> • Auditor/Accounting (3) • Board of Supervisors (5) • Human Resources (6) • Information Services (7) • Finance (15) • Physical Plant (17) • Central Services (18) • Insurance (22) 	<ul style="list-style-type: none"> • General Supplemental Block Grants (21) • Historic Poor Farm (25)

SPECIAL REVENUE FUNDS

Rural Fund (Fund 03)	American Rescue Plan Act (ARPA) Fund (Fund 35)	Secondary Roads Fund (Fund 05)
<ul style="list-style-type: none"> • Rural Basic Block Grant (23) 	<ul style="list-style-type: none"> • ARPA (35) 	<ul style="list-style-type: none"> • Secondary Roads (49)

DEBT SERVICE FUND

Debt Service
<ul style="list-style-type: none"> • Debt Service (65), Fund 40

CAPITAL PROJECTS FUNDS

Capital Projects
<ul style="list-style-type: none"> • Technology (40), Fund 06 • Capital Expenditures (44), Fund 07 • Energy Reinvestment (81), Fund 20 • Conservation Bond (83), Fund 22 • Capital Projects (85), Fund 30

PERMANENT FUND

Permanent Fund
<ul style="list-style-type: none"> • Cedar River Crossing Wetland Mitigation Bank (CRCWMB) Trust (86), Fund 25

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. The Mental Health & Disability Services fund was eliminated starting with the FY23 budget, so the audited financial statements for FY21 and FY22 will contain that fund.**

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 (fund 01) and the General Supplemental Fund (fund 02). The General Basic Fund 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 FY23 that remains the rate. The combined General Fund taxes levied on property total \$37,829,120 in FY23 an increase of \$4,330,344 or 12.9%. The countywide tax valuation base is \$9,355,856,056.

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 Fund levy rate per \$1,000 of taxable valuation is \$0.54336 in FY23. The General Supplemental levy rate in FY23 represents a \$0.38 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.

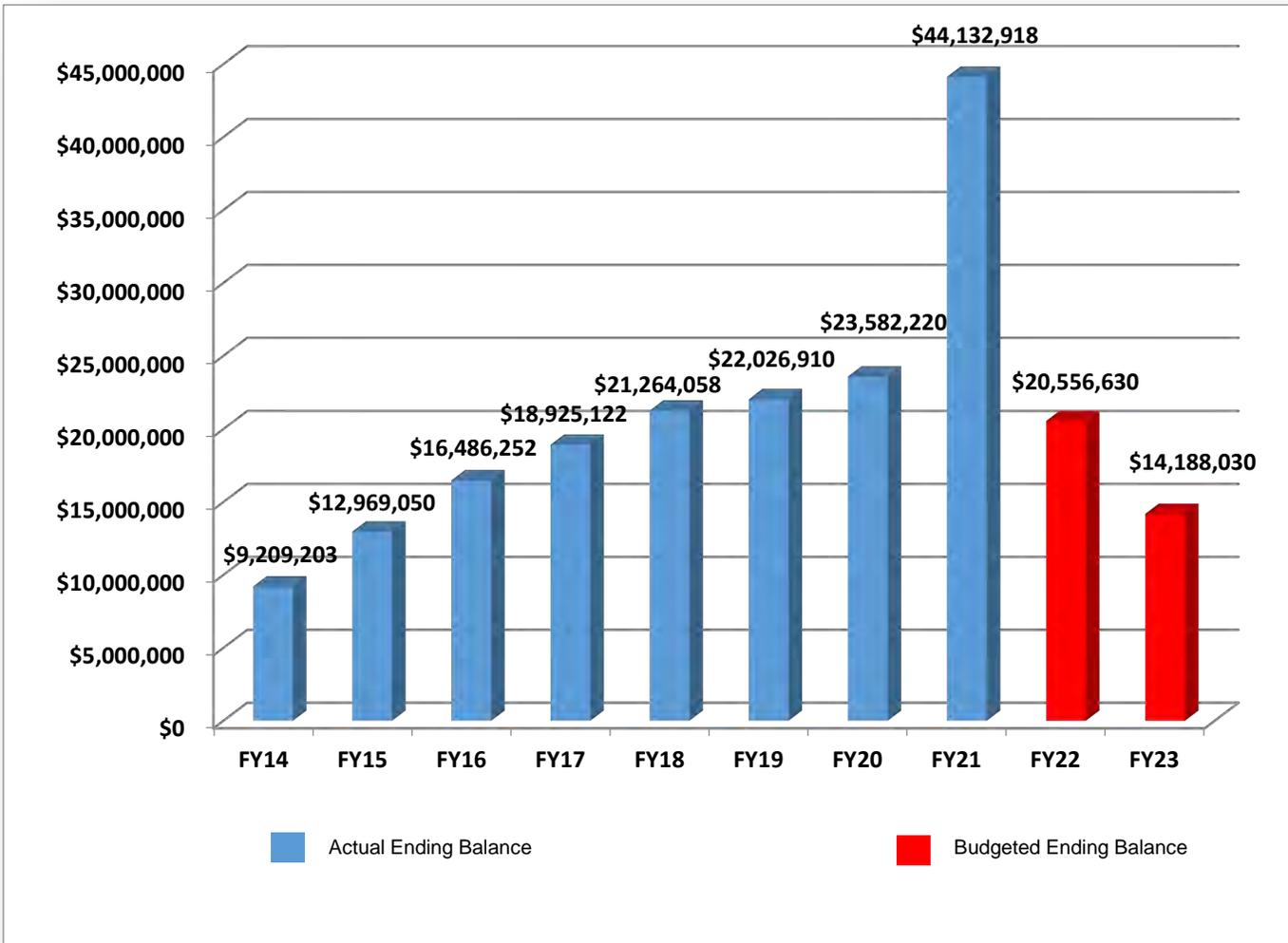
The Johnson County Board of Supervisors has adopted the [Financial Reserve Policy](#) that requires a minimum year-end unassigned fund balance of at least 15% of taxes levied. The **General Fund unassigned balance** of \$13,635,690 projected for June 30, 2023 is 41.6% of the \$32,745,537 in General Fund taxes levied.

The combined General Funds FY23 ending balance of \$14,188,030 is budgeted to decrease by \$6,368,600, or 30.9% compared to the FY22 projected ending balance (FY22 re-estimated beginning balance) used in our budgeting estimates. This decrease is due to our deliberate budgetary decision to manage the fund balance levels in each fiscal year to avoid accumulating excess cash in the fund and to keep annual levy rates stable year over year.

GENERAL FUND CASH STATEMENT

Revenues	FY20 Actual	FY21 Actual	FY22 Original	FY22 Amended	FY23 Budgeted
Property and other County tax	\$30,065,631	\$33,138,481	\$31,401,127	\$31,401,127	\$32,045,259
Interest and penalty on property tax	227,839	763,162	329,000	329,000	344,000
Intergovernmental	11,927,524	28,660,832	10,940,683	11,525,649	12,301,610
Licenses and permits	831,446	795,538	793,150	793,150	797,550
Charges for service	4,684,880	5,417,008	4,928,692	4,933,242	5,130,580
Use of money and property	1,356,446	588,034	457,678	457,678	445,440
Miscellaneous	704,983	1,210,014	592,291	752,841	1,289,230
Total revenues	\$49,798,749	\$70,573,069	\$49,442,621	\$50,192,687	\$52,353,669
Expenditures					
Operating:					
Public Safety and Legal Services	\$25,493,256	\$25,661,298	\$29,803,408	\$29,860,902	\$30,828,081
Physical Health and Social Services	11,277,137	12,434,760	14,784,487	15,449,103	15,680,969
Mental Health	431,665	459,892	463,026	463,026	-
County Environment and Education	4,772,317	5,100,941	5,547,861	5,571,361	6,374,139
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	2,599,598	3,215,489	2,163,905	3,350,092	2,157,198
Administration	9,860,835	9,405,800	10,727,080	10,921,030	15,126,872
Non-program	48,748	42,947	139,600	139,600	170,800
Debt service:					
Principal	460,000	-	-	-	-
Interest	8,740	-	-	-	-
Capital projects	752,113	547,667	1,427,200	1,842,200	1,681,700
Total expenditures	\$55,704,409	\$56,868,794	\$65,056,567	\$67,597,314	\$72,019,759
Excess (deficiency) of revenues over (under) expenditures	\$(5,905,660)	\$13,704,275	\$(15,613,946)	\$(17,404,627)	\$(19,666,090)
Other financing sources (uses)					
Proceeds of General Long-term debt	\$18,909,000	\$18,690,000	\$19,292,300	\$19,057,300	\$16,865,500
Sale of capital assets	19,817	21,096	26,000	26,000	17,000
Transfers in	835,590	1,197,750	373,500	15,073,500	3,624,810
Transfers out	(12,303,437)	(13,062,423)	(11,018,798)	(26,092,298)	(6,611,534)
Total other financing sources (uses)	\$7,460,970	\$6,846,423	\$8,673,002	\$8,064,502	\$13,895,776
Net Change in Fund Balances	\$1,555,310	\$20,550,698	\$(6,940,944)	\$(9,340,125)	\$(5,770,314)
Fund balances, beginning of year	\$22,026,910	\$25,223,846	\$19,350,944	\$19,350,944	\$19,406,004
Fund balances, end of year	\$23,582,220	\$45,774,544	\$12,410,000	\$10,010,819	\$13,635,690

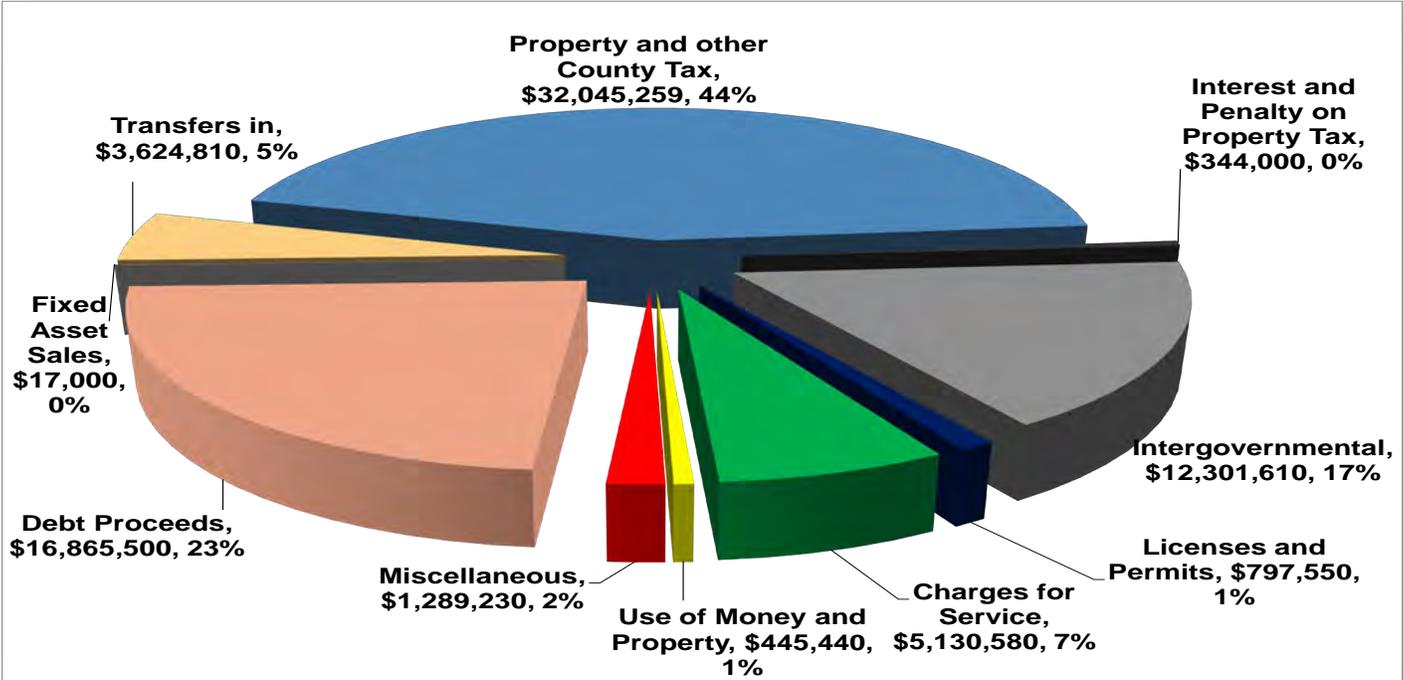
GENERAL FUND ENDING CASH BALANCE



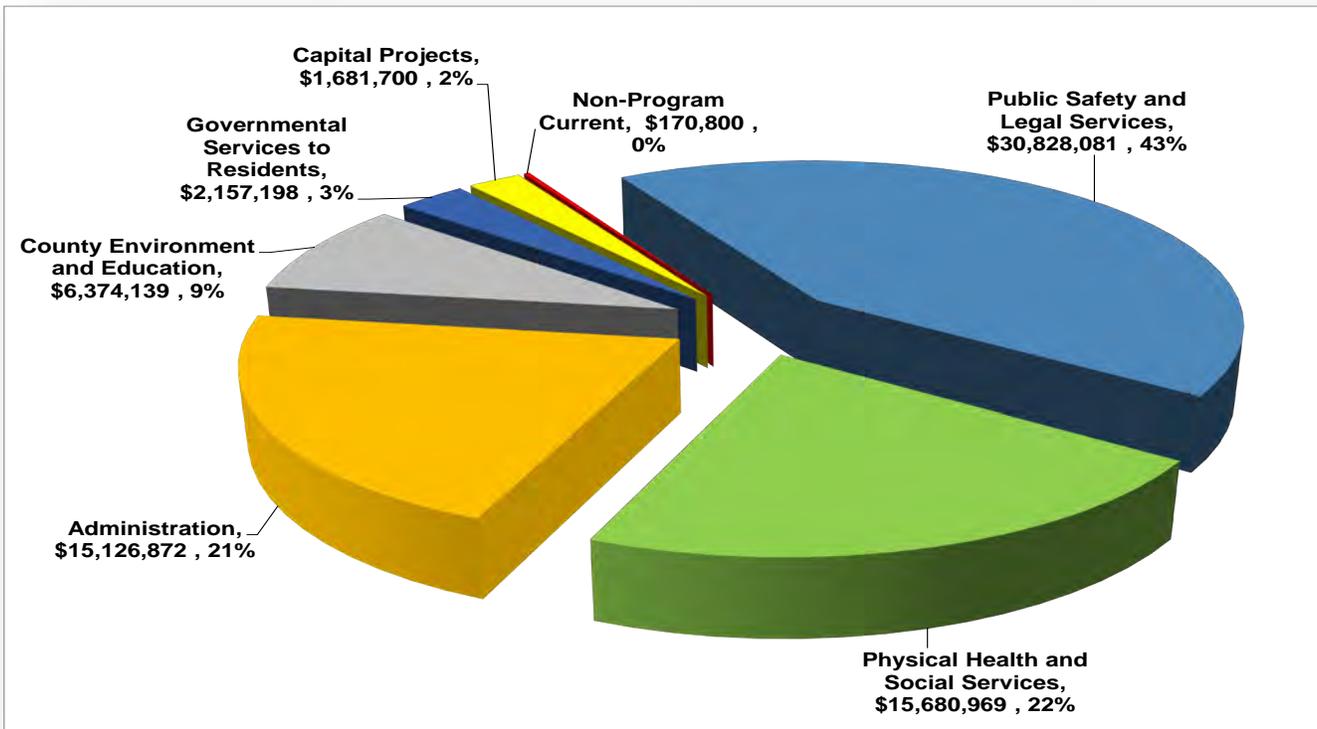
Note: The budgeted ending fund balance in FY22 and FY23 is based on what is expected if all of the budgeted expenditures and revenues are realized. The actual ending fund balance (FY13-FY21) may be higher because some expenditures are unrealized. As a result, those dedicated monetary resources add to the ending fund balance.

FY21 Increase in fund balance is primarily due to Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan Act (ARPA) revenues. The balance dropped when the ARPA revenues are transferred from the General Fund to the ARPA Fund (Fund 35) in FY22.

GENERAL FUND FY23 BUDGETED REVENUES BY SOURCE



GENERAL FUND FY23 BUDGETED EXPENDITURES BY SERVICE AREA



CAPITAL PROJECTS FUNDS NARRATIVE

The Capital Projects funds are comprised of the Technology fund, the Capital Expenditures fund, the Energy Reinvestment fund, the Conservation Bond fund, and the Capital Projects fund. The county also has a Maintenance and Capital Improvement Plan (MCIP) with projects in many of those funds listed. The total of all capital expenses for FY23 is \$22,694,911 and is \$4,105,360 more than the original FY22 budget for a 22% increase. The largest part of the increase is ARPA projects of \$1,223,000 and also Conservation Bond fund increase of \$878,500 for the Clear Creek Trail. Details of each fund are listed below.

In FY23, the **Technology Fund (Department 40, Fund 06)** has budgeted expenditures of \$122,200 for document management, \$120,130 for Geographic Information Systems (GIS), \$711,462 for central technology infrastructure, and \$1,051,341 for organizational software. For document management, \$3,000 less is being budgeted for the Public Health Department than in FY22. GIS budget is about \$2,000 more than FY22 for map printing. Technology Fund expenses are about \$616,265 more than in FY22 due to the County Attorney's Office purchasing new case management software and additional software for various departments and offices.

Capital Expenditures Fund (Department 44, Fund 7) has budgeted expenditures of:

- 1) \$566,184 for County vehicles made up of replacement vehicles for Sheriff (\$276,184) and Ambulance (\$290,000),
- 2) \$1,805,592 for replacement equipment (Ambulance is \$82,260, Sheriff is \$414,782, JECC is \$1,295,000, Fleet is \$11,550, Physical Plant is \$2,000),
- 3) \$877,000 for county building maintenance.

The building maintenance budget has increased by \$22,000 compared to FY22, the equipment budget has increased by \$537,390 mainly due to the second part of the Joint Emergency Communications Center (JECC) equipment purchase was more and the Sheriff's Office is purchasing vehicle and body camera replacements.

The scheduled building maintenance projects in this departmental budget for FY23 include:

- 1) Renovation of vacant courthouse space for \$750,000
- 2) Paving around the new fuel island at the Secondary Roads and SEATS/Fleet compound for \$125,000
- 3) ADA compliance renovations for \$2,000

There are fewer building renovation projects than previous years because there is one large one for \$5,100,000 in the Capital Projects Department.

CAPITAL PROJECT FUNDS NARRATIVE (continued)

Conservation Trust Fund (Department 82, Fund 21) has revenues of \$1,345,383 and expenditures of \$1,383,570 budgeted in FY23. Overall this is an increase of \$360,260 in the FY23 budgeted expenditures compared to FY22 expenses due to more in trail construction. Most of the FY23 budget is for construction on the Cleer Creek Trail. The Conservation Trust fund receives most of its revenue from state and federal grants and the sale of wetland credits.

Conservation Bond Fund (Department 83, Fund 22) has revenues of \$2,128,500 and expenditures of \$2,128,500 budgeted in FY23. Overall this is an increase of \$878,500 in the FY23 budgeted expenditures compared to FY22 expenses due to more in trail construction. The entire FY23 budget is for construction on the Cleer Creek Trail. 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. This budget of \$2,128,500 will be the end of the \$20,000,000 bond referendum.

Capital Projects Fund (Department 85, Fund 30) has budgeted expenditures of \$7,116,232. This fund had increased expenses in FY23 by \$681,232 due to the project to renovate the Health and Human Services (HHS) Building and Administration Building (AB) of \$5,100,000. The other projects in this fund include the Clear Creek Watershed Management grant of \$1,500,000 and the EPA-Gulf Watershed grant of \$500,000.

The Capital Projects, Capital Expenditures, Technology, and Energy Reinvestment funds are supported largely by General Fund transfers, including \$1,500,000 for Capital Projects (a \$2,935,000 decrease from FY22), \$1,300,000 for Capital Expenditures (a \$1,711,000 decrease from FY22), \$2,207,733 for Technology expenditures (a \$404,614 decrease from FY22), and \$25,000 for the Energy Reinvestment fund (same as last year). Also \$2,500,000 will be transferred from the ARPA fund to the Capital Projects fund.

The combined ending fund balances of these various capital funds is budgeted at \$7,783,048. The balances are projected to decrease by \$520,508 or 6.3% compared to the FY22 combined ending balances. The fund balance decrease is mainly due to the Capital Expenditure fund using fund balance savings to pay for expenses. The estimated capital fund balances are starting about \$10,600,143 or \$1,535,538 higher than they were in FY22 due to projects not being finished as expected.

For FY23, there are some significant nonrecurring (one-time) capital expenditures that will affect the current budget and future operating budgets:

1. The Capital Expenditures fund includes \$1,295,000 to purchase replacement equipment for the Joint Emergency Communication Center (JECC). Although the debt payment for the JECC building bond ended in FY20, the addition of this equipment far exceeds that debt payment amount. There will be an additional expense in FY24, FY25, and FY26 for JECC equipment for approximately \$1,000,000. These expenses, although expected, still influence the county budget.

CAPITAL PROJECT FUNDS NARRATIVE (continued)

2. Non-recurring capital expenditures for the Secondary Roads construction are \$3,803,000 in FY23 a decrease of \$1,167,000 compared to FY22. There was originally a road project of \$3,100,000 scheduled for FY23, but this project was postponed to FY24 due to FY23 budget restrictions. Maintenance of rural roads is in the Secondary Roads Departmental budget ([page 171](#)).
3. Partly in FY22 and part in FY23 there is expected courthouse renovations of approximately \$1,683,000. The renovation has been delayed for a couple of years while a comprehensive renovation plan for the Curt House was developed. The complete courthouse renovation will be multiple years and several different projects. When completed, the renovations will bring the 121 year-old Johnson County Court House up to ADA compliance and create a more efficient use of space with modern amenities for the public.
4. Lastly, the Health and Human Services Building (HHS) and Administration Building (AB) renovation project is a multi year project with the FY23 phase of \$5,100,000. This project had a big effect on the FY23 budgeting process. The ARPA fund will contribute \$2,500,000 to this project.

Again, these capital projects although one-time expenses, do detract from spending in other areas such as social services. You can see the items not funded on [page 71](#).

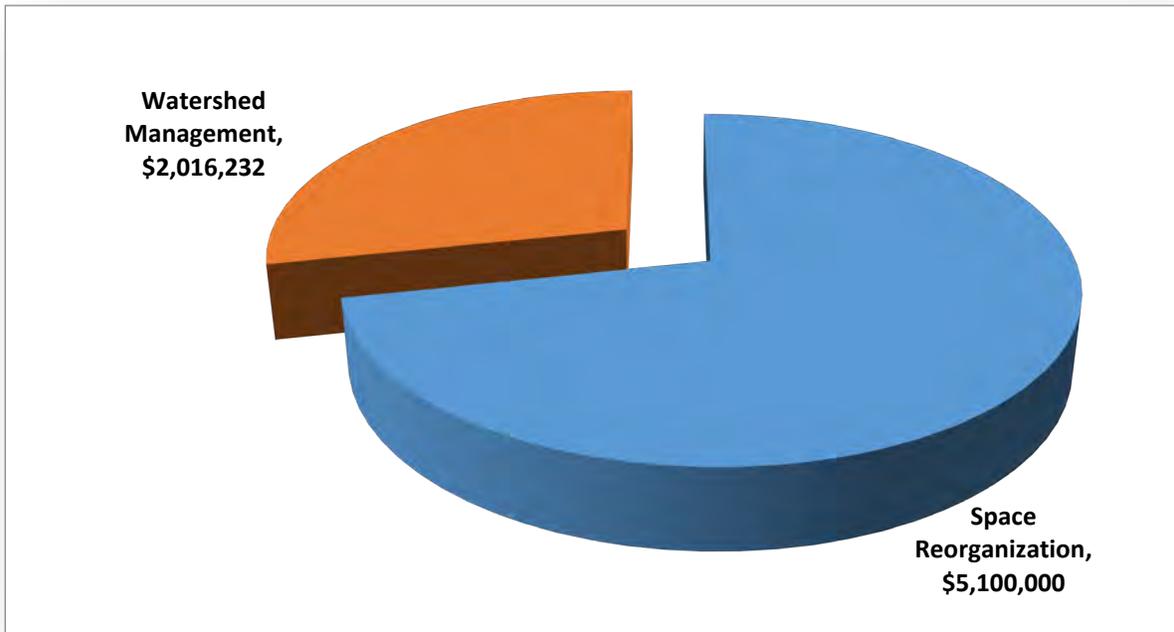
Selection of capital items:

Vehicle replacement expenses for the Capital Expenditures Fund are provided by the SEATS/ Fleet Director with consultation from the SEATS/Fleet mechanics. Department equipment expenses for the Capital Expenditures Fund are provided by each department during their annual budget meeting. Some expenses for the Capital Expenditures Fund and the Capital Projects Fund are determined by the Maintenance and Capital Improvement Plan (MCIP). The MCIP is a five year plan with projects selected by the Capital Projects Committee based on urgency, cost, and strategic planning. There is a capital improvement policy on [page 197](#). Expenses for the Technology Fund are determined by the Information Technology Director. Expenses for Energy Reinvestment Fund are determined by the Sustainability Coordinator and the Planning, Development, and Sustainability Director. Expenses for the Conservation Bond Fund are determined by the Conservation Director and the Conservation Board. The budgets for all of these capital funds are subject to final approval by the Board of Supervisors. Each fund is reviewed by the Board of Supervisors in a budget meeting open to the public.

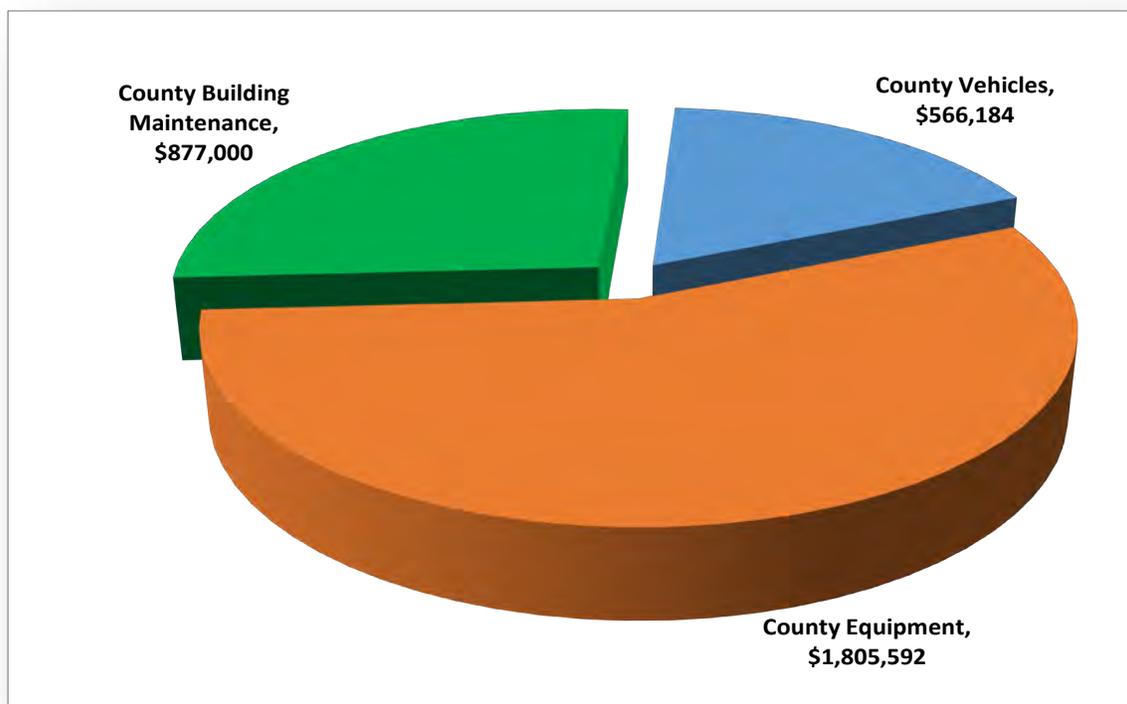
CAPITAL PROJECTS FUNDS CASH STATEMENT

Revenues	FY20 Actual	FY21 Actual	FY22 Original	FY22 Amended	FY23 Budgeted
Property and other County tax	\$-	\$-	\$-	\$-	\$-
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	549,626	4,262,519	2,000,000	2,000,000	2,000,000
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	114,544	21,530	90,500	90,500	83,500
Miscellaneous	64,295	50,564	45,000	45,000	40,000
Total revenues	\$728,465	\$4,334,613	\$2,135,500	\$2,135,500	\$2,123,500
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	7,174,259	11,422,205	12,832,411	16,891,380	14,563,641
Total expenditures	\$7,174,259	\$11,422,205	\$12,832,411	\$16,891,380	\$14,563,641
Excess (deficiency) of revenues over (under) expenditures	\$(6,445,794)	\$(7,087,592)	\$(10,696,911)	\$(14,755,880)	\$(12,440,141)
Other financing sources (uses)					
Proceeds of General Long-term debt	\$-	\$-	\$1,250,000	\$1,250,000	\$2,128,500
Sale of capital assets	-	-	-	-	-
Transfers in	6,100,000	4,852,000	9,274,305	9,274,305	7,532,733
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$6,100,000	\$4,852,000	\$10,524,305	\$10,524,305	\$9,661,233
Net Change in Fund Balances	\$(345,794)	\$(2,235,592)	\$(172,606)	\$(4,231,575)	\$(2,778,908)
Fund balances, beginning of year	\$8,662,279	\$8,316,485	\$8,476,162	\$8,476,162	\$8,338,492
Fund balances, end of year	\$8,316,485	\$6,080,893	\$8,303,556	\$4,244,587	\$5,559,584

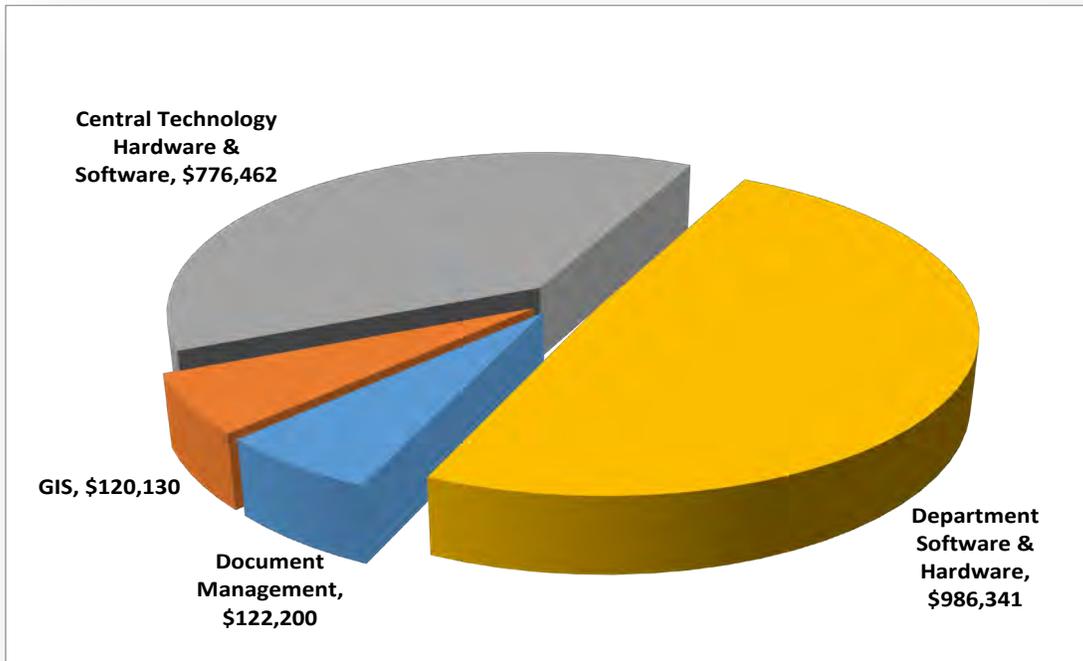
CAPITAL PROJECTS FUND FY23 BUDGETED EXPENDITURES



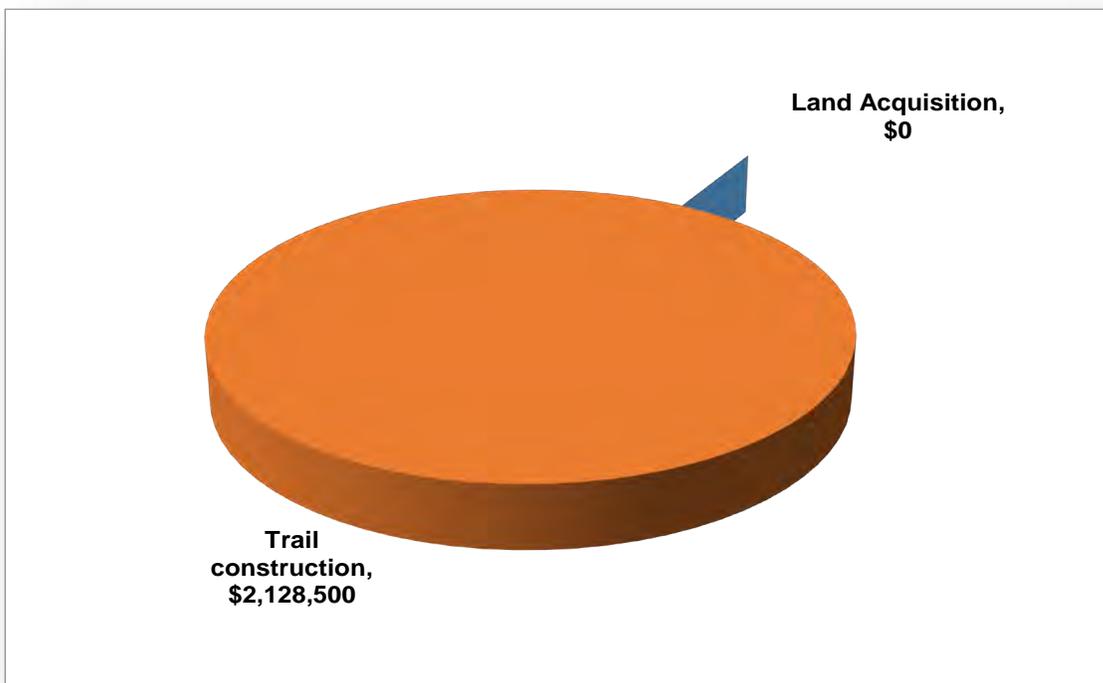
CAPITAL EXPENDITURES FUND FY23 BUDGETED EXPENDITURES



TECHNOLOGY FUND FY23 BUDGETED EXPENDITURES



CONSERVATION BOND FUND FY23 BUDGETED EXPENDITURES



MAINTENANCE AND CAPITAL IMPROVEMENT PLAN (MCIP) NARRATIVE

The Johnson County Maintenance and Capital Improvement Plan (MCIP) for FY22 to FY26 was adopted by the Board of Supervisors on May 26, 2022. This plan is revised by the Capital Planning 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 \$25,000 or more
- involve significant disruption of service or operation
- are included in strategic priorities
- 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.

Projects in this plan are budgeted as follows unless otherwise noted:

- Maintenance projects are budgeted in department 44, Capital Expenditures
- Capital Building projects are budgeted in department 85, Capital Projects
- Conservation projects are budgeted in departments 24, 32, 82, or 83 (Conservation, Special Resource Enhancement, Conservation Trust, Conservation Bond)
- The Historic Poor Farm is budgeted in department 25, Historic Poor Farm

Ongoing vehicle and equipment replacement is typically budgeted in department 44 and ongoing technology costs are typically budgeted in department 40, Technology. Secondary Roads projects are typically budgeted in either department 49, Secondary Roads, or department 85

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

Johnson County Capital Project Budget Process

- November:** Follow up with departments to verify projects on the Maintenance and Capital Improvement Plan (MCIP) are still planned for the upcoming fiscal year budget. If MCIP projects are still planned or if there are new projects, place them on the budget decision list.
- December:** County Board of Supervisors votes on MCIP projects as part of the budget process. Some projects may be delayed to a future fiscal year.
- March:** Solicit departments and Capital Planning Committee members for MCIP project suggestions for future fiscal years.
- April:** Review MCIP projects for future fiscal years with Capital Planning Committee members. Compile revised MCIP.
- May:** Send draft MCIP to Capital Planning Committee members to review. Present draft MCIP to County Board of Supervisors for approval. Publish approved MCIP.

Secondary Roads projects can be found in their Five-Year Construction Plan at:

<https://www.johnsoncountyiowa.gov/secondary-roads/road-construction-future-plans>

FY22-FY26 MAINTENANCE AND CAPITAL IMPROVEMENT PLAN SUMMARY

Project Areas	FY22	FY23	FY24	FY25	FY26	TOTAL FY22-FY26
Capital Expenditures Fund (Department 44)	\$3,421,000	\$2,732,500	\$3,315,000	\$2,570,000	\$1,340,000	\$13,378,500
Capital Projects Fund (Department 25, 85)	\$2,566,800	\$7,112,454	\$7,467,323	\$8,775,343	\$7,664,174	\$33,586,094
Conservation Projects (Departments 24, 32, 82, 83)	\$4,558,160	\$5,345,992	\$5,236,500	\$6,150,000	\$6,525,000	\$27,815,652
Total Budgeted	\$10,545,960	\$15,190,946	\$16,018,823	\$17,495,343	\$15,529,174	\$74,780,246
Financing						
General Obligation Bond	\$8,561,960	\$7,502,492	\$8,988,500	\$9,270,000	\$9,865,000	\$44,187,952
Conservation Bond	\$1,604,000	\$2,128,500	\$-	\$-	\$-	\$3,732,500
Debt Service Fund	\$10,165,960	\$9,630,992	\$8,988,500	\$9,270,000	\$9,865,000	\$47,920,452
General Fund	\$80,000	\$5,259,954	\$6,417,323	\$7,725,343	\$5,664,174	\$25,146,794
Wetland Credit Sales	\$-	\$100,000	\$50,000	\$-	\$-	\$150,000
Total County Funding	\$10,245,960	\$14,990,946	\$15,455,823	\$16,995,343	\$15,529,174	\$73,217,246
Federal or State Grants	\$300,000	\$200,000	\$563,000	\$500,000	\$-	\$1,563,000
Cities or Other Funding	\$-	\$-	\$-	\$-	\$-	\$-
Total Project Funding	\$10,545,960	\$15,190,946	\$16,018,823	\$17,495,343	\$15,529,174	\$74,780,246

* Includes about \$13,220,000 Conservation projects with proposed county funding

** End of Conservation Bond Referendum in FY23

*** County building renovation that is too big a project for general obligation bonding

MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY23

FY23

Maintenance Projects Total	\$2,732,500
Projects:	
ADA compliance renovations	\$20,000
Joint Emergency Communications Center (JECC) tower microwave system replacement	\$1,145,000
JECC, tower UPS battery replacement	\$150,000
Fuel Island paving	\$125,000
Courthouse Renovations	\$842,500
County Historic Poor Farm sewer and storm water - ARPA	\$450,000

Capital Building Projects Total	\$7,112,454
Projects:	
Historic Poor Farm	\$1,852,500
Admin, HHS, AME building renovation, prep	\$5,259,954

Conservation Projects Total	\$5,345,992
Projects:	
Clear Creek Trail Engineering & Permitting	\$450,000
Clear Creek Trail Half Moon to Kent Park	\$500,000
Kent Park Shower House	\$3,145,992
Hoover Trail Construction	\$600,000
Property Acquisition for Hoover Trail	\$300,000
Pechman Creek Delta Planning	\$100,000
Pechman Creek Delta Engineering	\$250,000

FY23 TOTAL \$14,990,946 Operations/Bonding
\$- Cities/Other Funding
\$200,000 Grants

MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY23

FY23

Maintenance Projects

ADA compliance renovations

Need	Renovation of various buildings for ADA compliance
Estimated cost	\$20,000
Funding source/plan	Department 44/Bond

Joint Emergency Communications Center (JECC) tower microwave system replacement

Need	Microwave system in communications towers are at the end of their life cycle
Estimated cost	\$1,145,000
Funding source/plan	Department 44/Bond

JECC, tower UPS battery replacement

Need	Battery backup for communications towers is at the end of it's life cycle
Estimated cost	\$150,000
Funding source/plan	Department 44/Bond

Fuel Island paving

Need	Add paving around SEATS/Roads fuel island to preserve gravel
Estimated cost	\$125,000
Funding source/plan	Department 44/Bond

Courthouse Renovations

Need	Clerk of Court area renovation (1st floor)
Estimated cost	\$842,500
Funding source/plan	Department 44 & Bond

County Historic Poor Farm sewer and storm water - ARPA

Need	Construction of sewer and storm water infrastructure
Estimated cost	\$450,000
Funding source/plan	Department 35, ARPA Fund project

MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY23

Capital Building Projects

Historic Poor Farm

Need	Implementation of developed plan
Estimated cost	\$1,852,500
Funding source/plan	Department 25

Admin Building & HHS Building space renovation. Phase 0 & 1

Need	Renovation of current space to implement space use plan
Estimated cost	\$5,259,954
Funding source/plan	Department 85

Conservation Projects

Clear Creek Trail Engineering & Permitting

Need	Engineering and permitting for Clear Creek trail Half Moon Ave to Kent Park
Estimated cost	\$450,000
Funding source/plan	Department 83 \$322,740 + Department 82 \$127,260

Clear Creek Trail Half Moon to Kent Park

Need	Clear Creek trail construction from Half Moon Ave to Kent Park 2.6 miles
Estimated cost	\$500,000
Funding source/plan	Department 83 \$300,000 + TAP grant \$200,000

Kent Park Shower House

Need	Replace shower house with ADA compliant structure
Estimated cost	\$3,145,992
Funding source/plan	Department 35, ARPA project

MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY23

Hoover Trail Construction

Need	Construction on phase 3 of Hoover Trail
Estimated cost	\$600,000
Funding source/plan	Department 83

Property Acquisition for Hoover Trail

Need	Property acquisition from Solon to Oasis, 10 acres/mile
Estimated cost	\$300,000
Funding source/plan	Department 83

Pechman Creek Delta Planning

Need	Feasibility study
Estimated cost	\$100,000
Funding source/plan	Department 82 Wetland credit sales

Pechman Creek Delta Engineering

Need	Engineering and permitting for Pechman Creek Delta area
Estimated cost	\$250,000
Funding source/plan	Department 82 Wetland credit sales

TOTAL FY23 COST ESTIMATE

Maintenance: \$2,732,500

Capital: \$7,112,454

Conservation: \$5,345,992

TOTAL \$15,190,946

The Maintenance and Capital Improvement Plan (MCIP) for County facilities and properties, FY22-FY26, was adopted on May 26, 2022 by the Johnson County Board of Supervisors.

[Click this link to see the entire plan.](#)

DEBT SERVICE FUND NARRATIVE

The Debt Service fund (department 65, fund 40) 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
 - construction or improvements to county buildings, with the limitation of \$1,200,000 for counties having a population between 100,000 and 200,000Bond 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 and negotiated loans 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, 2022 (the beginning of FY23) will total \$9,602,400. Borrowing will be \$20,293,000, that is \$1,600,300 less compared to FY22, a 7.3% decrease. The outstanding general obligation debt at the end of FY23 will be \$8,573,000, an decrease from the beginning of the fiscal year. This will be ten of the last eleven years where the outstanding debt for Johnson County is reduced each year. Interest and principal payments on all general obligation bonds are levied through the Debt Service fund. In FY23 the bonding will cost \$169,000 in interest expense but will generate \$1,925,050 in tax revenue.

The use of debt is a strategic decision to use property taxes in urban renewal areas to pay for some of the county's expenses. See [page 55](#) (last full paragraph) for more information.

Budgeted Debt Service fund tax asking for FY23 totals \$20,612,300, a decrease of \$1,295,517 or 5.9% less than the prior fiscal year. The tax levy rate for debt service decreased by about 35 cents to \$1.99739 per \$1,000 of taxable value in FY23.

DEBT SERVICE FUND NARRATIVE (continued)

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 (\$17,008,999,501). Johnson County's outstanding projected general obligation debt at the end of fiscal year 2023 totaling \$8,573,000 is significantly below the constitutional limit of all debt totaling \$850,165,582, leaving a remaining debt margin of \$841,592,582.

Legal Debt Margin Calculation for Fiscal Year 2023

\$17,008,999,501	CY2021 100% property valuation
\$5,687,856	Less: Military Exemption
\$17,003,311,645	Valuation for Debt Limit calculation
5%	Multiply by 5% (0.05)
\$850,165,582	Debt Limit
\$8,573,000	Less: Outstanding GO Debt at 6/30/23
\$841,592,582	Legal Debt Margin Available

The Debt Service fund balance is budgeted to be \$250,000 at the end of FY23, the same as FY22.

Johnson County bond rating was last determined in January 2017. The bond rating granted was Aa2 (High Grade). Johnson County does not get a bond rating each year because we do not issue bonds on the open market, instead we borrow money from local banks.

	Moody's	S&P	Fitch	Meaning
Investment Grade	Aaa	AAA	AAA	Prime
	Aa1	AA+	AA+	High Grade
	Aa2	AA	AA	
	Aa3	AA-	AA-	
	A1	A+	A+	Upper Medium Grade
	A2	A	A	
	A3	A-	A-	
	Baa1	BBB+	BBB+	Lower Medium Grade
	Baa2	BBB	BBB	
Baa3	BBB-	BBB-		
Junk	Ba1	BB+	BB+	Non Investment Grade Speculative
	Ba2	BB	BB	Highly Speculative
	Ba3	BB-	BB-	
	B1	B+	B+	
	B2	B	B	
	B3	B-	B-	
	Caa1	CCC+	CCC+	Extremely Speculative
	Caa2	CCC	CCC	In Default w/ Little Prospect for Recovery
	Caa3	CCC-	CCC-	
	Ca	CC	CC+	
			C	CC
			CC-	
D	D	DDD		

DEBT SERVICE FUND CASH STATEMENT

Revenues	FY20 Actual	FY21 Actual	FY22 Original	FY22 Amended	FY23 Budgeted
Property and other County taxes	\$19,953,682	\$19,488,813	\$21,285,648	21,285,648	\$20,021,297
Intergovernmental	1,155,972	1,016,692	980,261	980,261	946,940
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	\$21,109,654	\$20,505,505	\$22,265,909	\$22,265,909	\$20,968,237
Expenditures					
Operating:					
Public Safety and Legal Services	\$-	\$-	\$-	\$-	\$-
Governmental Services to Residents	-	-	-	-	-
Debt service:					
Principal	20,947,000	20,232,600	21,893,300	21,893,300	21,322,400
Interest	336,119	226,314	194,348	194,348	140,810
Capital projects	-	-	-	-	-
Total expenditures	\$21,283,119	\$20,458,914	\$22,087,648	\$22,087,648	\$21,463,210
Excess (deficiency) of revenues over (under) expenditures	\$(173,465)	\$46,591	\$178,261	\$178,261	\$(494,973)
Other financing sources (uses)					
Transfers in	350,000	54,000	-	-	-
Transfers out	(350,000)	(54,000)	-	-	-
Total other financing sources (uses)	\$-	\$-	\$-	\$-	\$-
Net Change in Fund Balances	\$(173,465)	\$46,591	\$178,261	\$178,261	\$(494,973)
FUND BALANCES - Beginning of year	\$393,588	\$220,123	\$71,739	\$71,739	\$744,973
FUND BALANCES - End of year	\$220,123	\$266,714	\$250,000	\$250,000	\$250,000

GENERAL OBLIGATION BOND PAYMENT SCHEDULE

BOND NAME OR NUMBER	FY23		FY24		FY25	
	Principal	Interest	Principal	Interest	Principal	Interest
GO FY21 LONG-TERM BOND	\$3,202,400	\$12,810				
GO FY22 LONG-TERM BOND	\$3,200,000	\$48,000	\$3,200,000	\$27,200		
GO FY23 SHORT-TERM BOND	\$12,220,000	\$48,000				
GO FY23 LONG-TERM BOND	\$2,700,000	\$32,000	\$2,686,500	\$55,000	\$2,686,500	\$34,000
TOTALS	\$21,322,400	\$140,810	\$5,886,500	\$82,200	\$2,686,500	\$34,000

BOND NAME OR NUMBER	AMT OF ISSUE	DATE CERT TO AUDITOR	INTEREST RATE	REMAINING PRINCIPAL
GO FY22 LONG-TERM BOND	\$9,600,000	3/30/2021	1.00-1.20%	3,200,000
GO FY23 LONG-TERM BOND	\$8,073,000	3/30/2022	0.75-1.50%	5,373,000
				\$8,573,000.00

TOTAL

For fiscal year 2023, the County is budgeting to bond an amount of \$20,293,000, 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 BOND PURPOSE

EQUIPMENT, REMODELING, RECONSTRUCTION, ADDITIONS OR EXTENSIONS WHEN TOTAL COST OF PROJECT IS < \$1,200,000	\$3,287,105
HEALTH, DENTAL, LIFE, OTHER INSURANCE	\$12,220,000
ROAD CONSTRUCTION PROJECTS	\$-
EMERGENCY SERVICES COMMUNICATION EQUIPMENT & SYSTEMS	\$1,295,000
VEHICLES AND EQUIPMENT	\$661,995
AFFORDABLE HOUSING	\$700,400
CONSERVATION BOND PURPOSES	\$2,128,500

Total General Obligation Bond Amount \$20,293,000

RURAL BASIC FUND NARRATIVE

Any rural county service may be payable from the Rural Basic fund (department 23, fund 03). The Iowa Code defines rural services as those that “are primarily intended to benefit” rural residents. Like the General fund, the Rural fund is 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 Chapters 331.421–331.424. The rural supplemental levy, like its general fund counterpart, is not limited by dollar or rate, but by use. For FY23, Johnson County’s Rural Basic fund levy rate per \$1,000 of taxable value is \$3.69098, a decrease of \$0.07 or 0.3% under the FY22 levy rate.

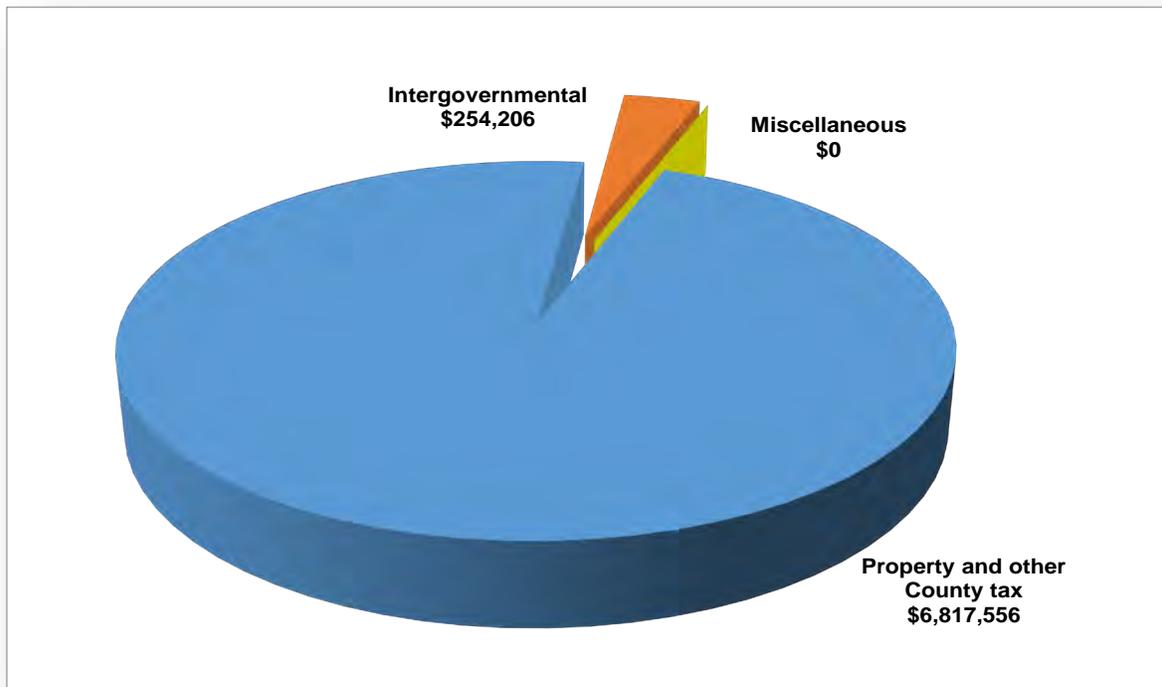
The amount of transfer from the Rural Basic fund to the Secondary Roads fund has been at the maximum the last several years. With the General fund transfer to the Secondary Roads fund at the maximum amount, the Board of Supervisors also wanted to have the Rural Basic fund’s transfer to reach the maximum transfer amount. With a rural valuation base of \$1,906,441,669 in FY23, that resulted in a maximum transfer of \$5,726,474. The FY23 transfer amount is \$241,933 more than in FY22 due to the higher valuation in FY23. 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. Soil water conservation personnel costs are in the Rural Basic fund as well.

The Rural Basic fund’s FY23 ending balance is budgeted to be \$400,000, the same amount as was budgeted in FY22. 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.

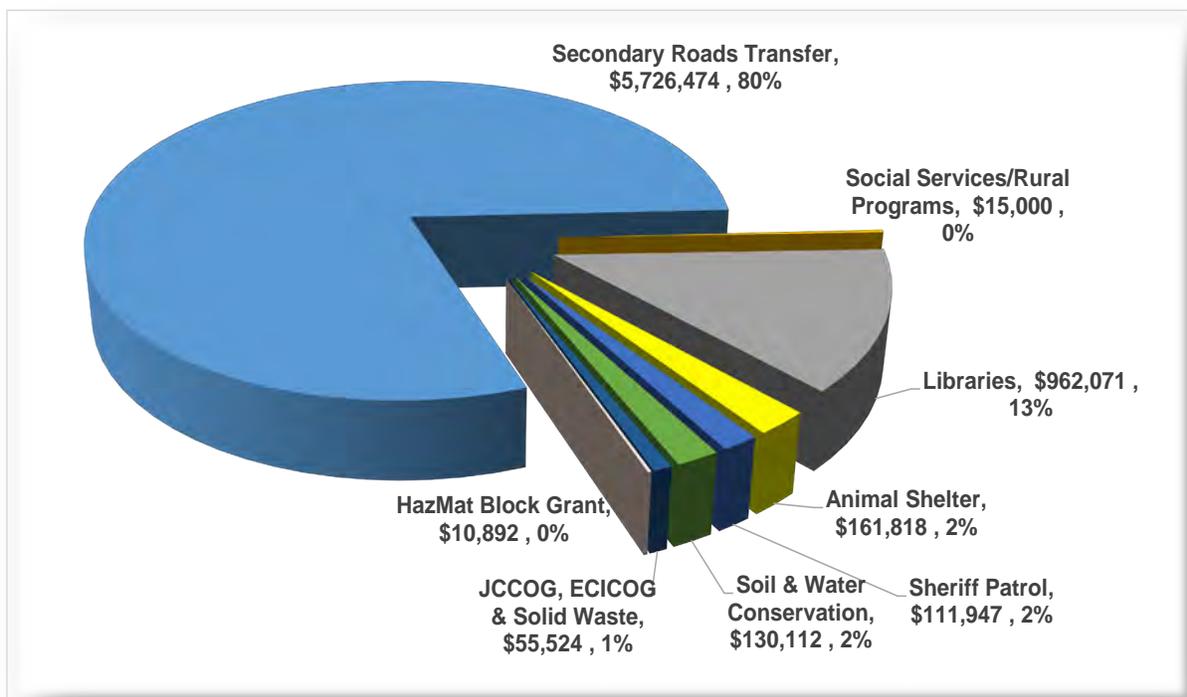
RURAL BASIC FUND CASH STATEMENT

Revenues	FY20 Actual	FY21 Actual	FY22 Original	FY22 Amended	FY23 Budgeted
Property and other County tax	\$6,136,187	\$6,516,183	\$6,642,344	\$6,642,344	\$6,817,556
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	254,032	263,038	269,396	269,396	254,206
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	10,000	10,000	-
Total revenues	\$6,390,219	\$6,779,221	\$6,921,740	\$6,921,740	\$7,071,762
Expenditures					
Operating:					
Public Safety and Legal Services	\$109,928	\$120,012	\$130,314	\$130,314	\$122,839
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	1,168,654	1,285,202	1,275,569	1,275,569	1,318,481
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	\$1,278,582	\$1,405,214	\$1,405,883	\$1,405,883	\$1,441,320
Excess (deficiency) of revenues over (under) expenditures	\$5,111,637	\$5,374,007	\$5,515,857	\$5,515,857	\$5,630,442
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(5,213,349)	(5,278,950)	(5,484,541)	(5,484,541)	(5,726,474)
Total other financing sources (uses)	\$(5,213,349)	\$(5,278,950)	\$(5,484,541)	\$(5,484,541)	\$(5,726,474)
Net Change in Fund Balances	\$(101,712)	\$95,057	\$31,316	\$31,316	\$(96,032)
Fund balances, beginning of year	\$481,371	\$379,659	\$368,684	\$368,684	\$496,032
Fund balances, end of year	\$379,659	\$474,716	\$400,000	\$400,000	\$400,000

RURAL BASIC FUND FY23 BUDGETED REVENUES BY SOURCE



RURAL BASIC FUND FY23 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 (department 49, fund 05) is established to provide road services in unincorporated areas 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 transfer amount from the General fund cannot exceed the equivalent of a property tax of approximately seventeen cents (\$.16875) per thousand dollars of taxable assessed value on all taxable property in the County. The FY23 amount budgeted to be transferred in from the General Basic fund is \$1,578,801 and is 100% of the maximum allowable transfer and an increase of \$32,308 up 2.1% from the previous year.

The maximum transfer 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 2023, the budgeted transfer from the Rural Basic fund totals \$5,726,474, and is the maximum allowable transfer. In FY23, the total transfer from Rural Basic fund and General fund is \$7,305,275, an increase of \$274,242 up 3.9% over FY22. 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 \$7,157,680 in these road use funds in FY23, an increase of \$957,680 or 15.5% over FY22. These road use funds must go towards road maintenance expenditures.

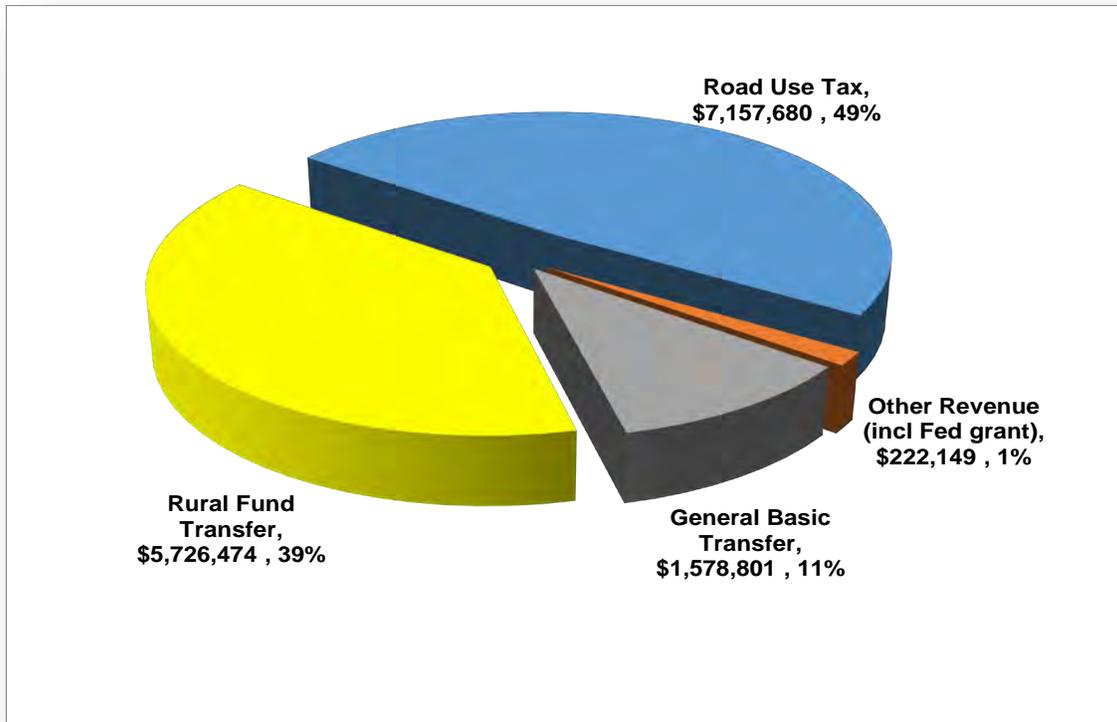
The 5 Year Road Construction Plan is developed by the Secondary Roads Department with the Board of Supervisors and formally approved at a Board meeting. The plan is the basis for the road construction budget each fiscal year paid from the Federal Highway Funds, State Road Use Taxes, Farm to Market Funds, and county-based funding including bond financing for qualified road projects. The plan balances quantity (rehabilitation and resurfacing) with quality (reconstruction). Road construction is typically budgeted in department 49 or bonded road projects are in department 85, Capital Projects. See the 5 year road construction plan [here](#).

The Secondary Roads fund balance is expected to be \$4,952,271 at the end of the FY23 budget year. The fund balance is planned to be about \$2,000,000 each year for cash flow needs. The FY23 fund balance will be unusually high due to road projects being delayed and those additional monies not being expended.

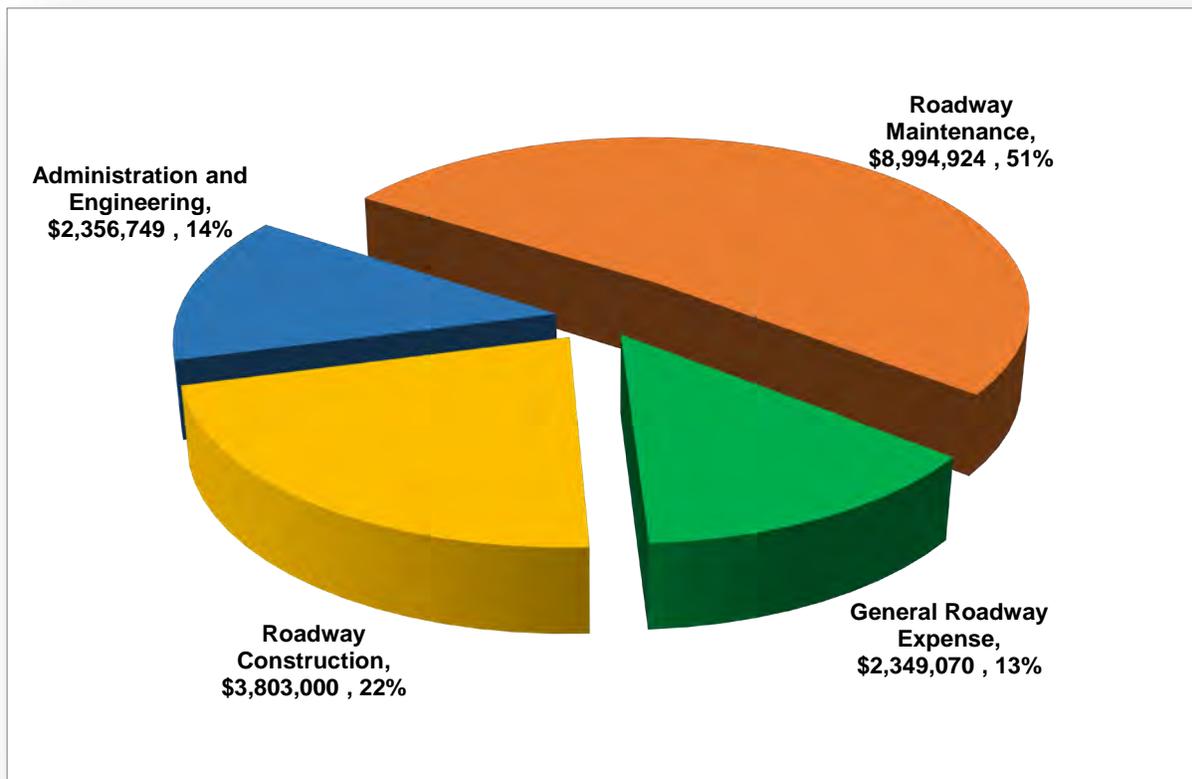
SECONDARY ROADS FUND CASH STATEMENT

Revenues	FY20 Actual	FY21 Actual	FY22 Original	FY22 Amended	FY23 Budgeted
Property and other County tax	\$-	\$-	\$-	\$-	\$-
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	7,059,457	8,768,949	7,165,882	7,165,882	7,247,129
Licenses and permits	7,050	6,650	6,000	6,000	30,000
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	68,024	43,966	72,458	72,458	87,700
Total revenues	\$7,134,531	\$8,819,565	\$7,244,340	\$7,244,340	\$7,364,829
Expenditures					
Operating:					
Public Safety and Legal Services	\$-	\$-	\$-	\$-	\$-
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads and Transportation	9,913,812	10,230,704	12,378,064	12,378,064	13,700,743
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	2,369,510	2,701,330	3,328,000	3,328,000	3,803,000
Total expenditures	\$12,283,322	\$12,932,034	\$15,706,064	\$15,706,064	\$17,503,743
Excess (deficiency) of revenues over (under) expenditures	\$(5,148,791)	\$(4,112,469)	\$(8,461,724)	\$(8,461,724)	\$(10,138,914)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	16,770	1,334	1,334	15,000
Transfers in	6,636,246	6,775,570	7,031,034	7,031,034	7,305,275
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$6,636,246	\$6,792,340	\$7,032,368	\$7,032,368	\$7,320,275
Net Change in Fund Balances	\$1,487,455	\$2,679,871	\$(1,429,356)	\$(1,429,356)	\$(2,818,639)
Fund balances, beginning of year	\$5,032,941	\$6,520,396	\$3,709,715	\$3,709,715	\$7,770,910
Fund balances, end of year	\$6,520,396	\$9,200,267	\$2,280,359	\$2,280,359	\$4,952,271

SECONDARY ROADS FUND FY23 BUDGETED REVENUES BY SOURCE



SECONDARY ROADS FUND FY23 BUDGETED EXPENDITURES BY PROGRAM



AMERICAN RESCUE PLAN ACT (ARPA) FUND NARRATIVE

The American Rescue Plan Act (ARPA) Fund (department 35, fund 35) is used to track the revenues and expenditures of the ARPA federal award. The fund was established in fiscal year 2021 when the first funding award was received.

On March 11, 2021, President Biden signed the American Rescue Plan Act into law. As part of the act, there is direct assistance to state and local governments through the State and Local Fiscal Recovery Fund. The first funding award received by the county was \$14,678,586. There will be another award of the same amount in spring 2022. ARPA requires that the funding be assigned by December 31, 2024 and has to be spent by December 31, 2026. Once the funding is spent, the fund will be closed.

Allowable uses for the funds by counties includes:

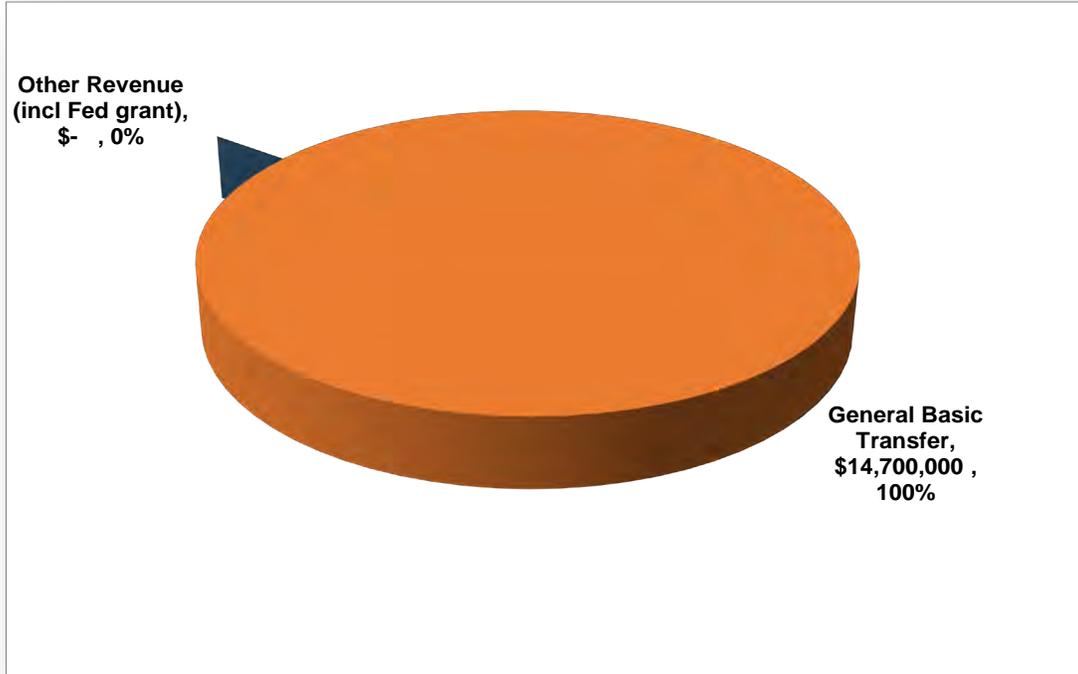
- A. to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or to aid impacted industries, such as tourism, travel, and hospitality.
- B. to respond to workers performing “essential work” during the COVID-19 public health emergency by providing premium pay to eligible workers of the county performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work (up to an additional \$13 an hour, not to exceed \$25k per individual).
- C. for the provision of government services to the extent of the reduction in County revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency. (FY 2019)
- D. to make necessary investments in water, sewer, or broadband infrastructure.

ARPA projects for FY22 totaled \$9,066,339 and for FY23 totaled 5,937,253 a FY23 decrease of \$3,129,086 or -34.5%. FY24 projects total 5,159,713; FY25 projects total \$4,610,182; FY26 projects total \$3,958,685; FY27 projects finish the funding at \$625,000. ARPA projects will total \$29,357,172.

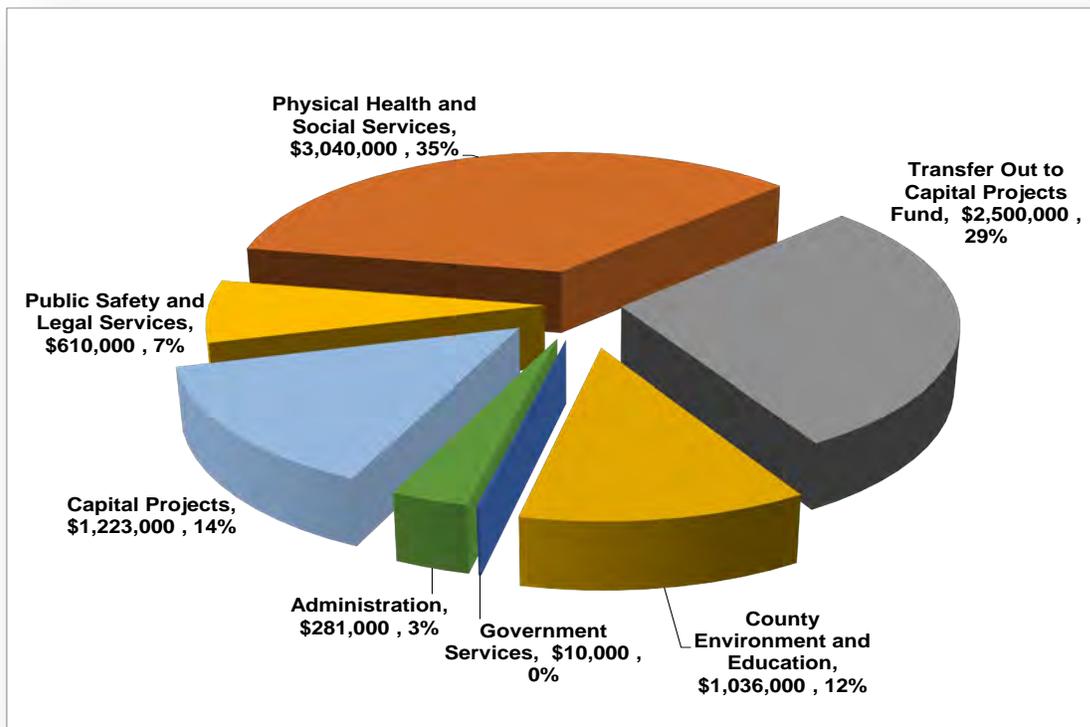
ARPA FUND CASH STATEMENT

Revenues	FY20 Actual	FY21 Actual	FY22 Original	FY22 Amended	FY23 Budgeted
Property and other County tax	\$-	\$-	\$-	\$-	\$-
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	100,000
Miscellaneous	-	-	-	-	-
Total revenues	-	-	-	-	100,000
Expenditures					
Operating:					
Public Safety and Legal Services	-	-	-	155,000	610,000
Physical Health and Social Services	-	-	-	1,725,000	3,040,000
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	75,000	1,036,000
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	10,000	10,000
Administration	-	-	-	233,000	281,000
Non-program	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	3,502,000	1,223,000
Total expenditures	-	-	-	5,700,000	6,200,000
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(5,700,000)	(6,100,000)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	14,700,000	-
Transfers out	-	-	-	-	(2,500,000)
Total other financing sources (uses)	-	-	-	14,700,000	(2,500,000)
Net Change in Fund Balances	-	-	-	9,000,000	(8,600,000)
Fund balances, beginning of year	-	-	-	-	9,000,000
Fund balances, end of year	\$-	\$-	\$-	\$9,000,000	\$400,000

ARPA FUND FY23 BUDGETED REVENUES BY SOURCE



ARPA FUND FY23 BUDGETED EXPENDITURES BY SERVICE AREA



ARPA PROJECTS FOR FY23

Project No.	Project	FY23 Budget Total
EC.1.4.01	GPS Monitoring Program for domestic violence, sexual assault, and forcible felony offenders.	\$282,025
EC.1.9.01	Hire an additional Disease Prevention Specialist.	\$106,346
EC.1.10.01	Enhance operational support to the GuideLink Center to meet behavioral health needs exacerbated by the pandemic, ensure 24-hour operations, and enhance triage services.	\$400,000
EC.1.11.01	Enhance operational support to the GuideLink Center to promote access to substance misuse treatment and prevention.	\$350,000
EC.1.12.01	Hire two FTE Community Health Nurses.	\$212,693
EC.2.3.01	Payments to workers who were ineligible for previous relief programs.	\$1,000,000
EC.2.5.01	Expand Eviction Diversion Program.	\$75,000
EC.2.9.02	Provide training and government navigation services for Johnson County residents interested in opening their own child care centers or provide in-home child care services.	\$125,000
EC.2.9.03	Create a financing program to support minority-owned businesses.	\$500,000
EC.2.10.01	Provide infrastructure and capital needs funding for local nonprofit programs that respond to the COVID-19 pandemic.	\$400,000
EC.2.10.02	Fund the Wage Theft Recovery Program through the Center for Worker Justice.	\$60,000
EC.2.10.03	Provide capital needs of local arts organizations.	\$75,000
EC.2.11.02	Investigate alternative transportation (rail) options in Johnson County.	\$100,000
EC.2.13.01	Provide discounted fares for low-income individuals utilizing public transit.	\$50,000
EC.2.13.02	Increase hours and days of SEATS Demand service, including expanded service to North Liberty.	\$100,000
EC.3.6.02	Create a wage incentive program for childcare providers in Johnson County.	\$250,000
EC.3.6.03	Create incentive program for state-funded child slots.	\$100,000
EC.3.10.02	Develop County-owned properties at Capitol and Prentiss Street for affordable housing.	\$187,500
EC.3.12.01	Expand home repair and aging-in-place programs administered by local organizations to target rural and aging residents.	\$150,000
EC.3.13.02	Support local foods initiatives in Johnson County to increase food security and access to healthy, local options.	\$75,000
EC.3.14.02	Support community-based doulas and fund scholarship for doula education.	\$50,000
EC.3.16.01	Hire a community violence prevention coordinator to design and implement evidence-based approaches to reducing violence in Johnson County.	\$19,796
EC.3.16.01	Hire a community violence prevention coordinator to design and implement evidence-based approaches to reducing violence in Johnson County.	\$75,000

ARPA PROJECTS FOR FY23 (continued)

EC.3.16.02	Increase opportunities for positive youth development and gun violence prevention through social, emotional, and mental health supports.	\$100,000
EC.3.16.03	Create apprenticeship program to recruit people of color for employment at Johnson County.	\$200,000
EC.5.6.01	Improve Johnson County Historic Poor Farm sewer and stormwater infrastructure.	\$450,000
EC.5.8.01	Contribute to the development of the Iowa River Watershed Management Authority, plan, and partnerships to address nonpoint sources of pollution.	\$50,000
EC.7.1.01	Provide translation services to Johnson County departments and offices as well as providing technical assistance for community partners so that ARPA and other County materials are accessible in multiple languages.	\$10,000
EC.7.1.03	Eligible administrative expenses, which include costs related to disbursing payments of Fiscal Recovery Funds and managing new grant programs established by the Fiscal Recovery Funds.	\$203,313
EC.7.1.04	Hire General Assistance Specialist to administer ARPA-funded General Assistance expansion.	\$78,068
EC.7.2.01	Hire data analyst/administrative assistant for Medical Examiner's Office.	\$102,511

\$5,937,253

Eligible Use	Amount
1: Public Health	\$1,351,064
2: Negative Economic Impacts	\$2,485,000
3: Services to Disproportionately Impacted Communities	\$1,207,296
4: Premium Pay	\$0
5: Infrastructure [Broadband, Water and Sewer]	\$500,000
6: Revenue Replacement	\$0
7: Administration	\$393,892
Total	\$5,937,253

NON-MAJOR GOVERNMENTAL FUNDS

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 Cedar River Crossing Wetland Mitigation Bank fund (department 86, fund 25) was approved by the Board of Supervisors through resolution on June 22, 2017. This department is a permanent trust and also classified as a permanent fund.

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 to fund the maintenance of the wetland area in perpetuity for a total of \$171,420.

In FY23 the revenue totals \$12,370 a decrease of \$195 compared to FY22. Expenses for FY23 total \$12,370 a decrease of \$195 compared to FY22. The fund balance at the end of FY23 is budgeted at \$42,365.

CEDAR RIVER CROSSING WETLAND MITIGATION BANK FUND CASH STATEMENT

	FY20	FY21	FY22	FY22	FY23
Revenues	Actual	Actual	Original	Amended	Budgeted
Property and other County tax	\$-	\$-	\$-	\$-	\$-
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	7,064	2,047	12,565	12,565	12,370
Miscellaneous	-	-	-	-	-
Total revenues	\$7,064	\$2,047	\$12,565	\$12,565	\$12,370
Expenditures					
Operating:					
County Environment and Education	\$-	\$-	\$-	\$-	\$-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	\$-	\$-	\$-	\$-	\$-
Excess (deficiency) of revenues over (under) expenditures	\$7,064	\$2,047	\$12,565	\$12,565	\$12,370
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	\$7,064	\$2,047	\$12,565	\$12,565	\$12,370
Fund balances, beginning of year	\$8,319	\$15,383	\$17,430	\$17,430	\$29,995
Fund balances, end of year	\$15,383	\$17,430	\$29,995	\$29,995	\$42,365

CONSERVATION TRUST FUND NARRATIVE

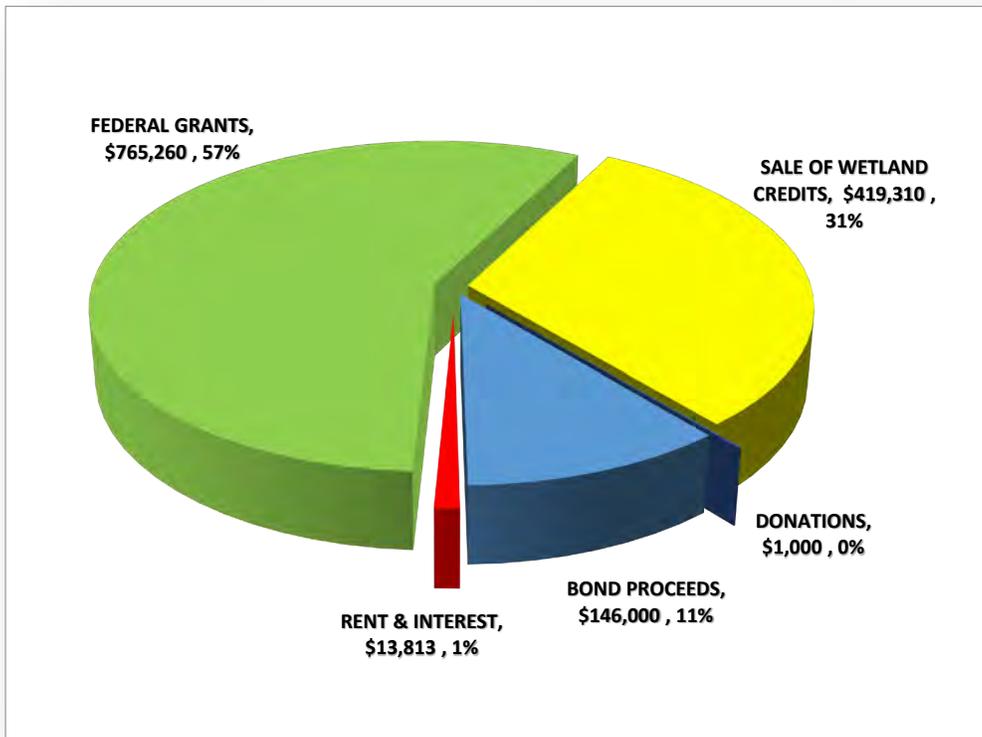
The Code of Iowa Section 350.6 authorizes the Board of Supervisors to establish a Trust Account to receive all revenues generated by the Conservation Board. This includes all revenues from a variety of sources, including donations, bequests, camping and shelter reservation receipts, firewood sales, permits, grant income, boat license fees and interest on balance in accounts. The Supervisors may also credit funds directly to the Conservation Trust Account. The Conservation Trust fund (department 82, fund 21) 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.

For FY23 the revenues for the Conservation Trust fund will be \$1,199,383, a decrease of \$161,757 compared to FY22 original budget, but a decrease of \$1,538,516 compared to FY22 amended budget. FY23 expenses will be \$1,383,570 an increase of \$421,630 compared to FY22 original budget and an increase of 284,850 compared to the FY22 amended budget. The fund balance at the end of FY23 is budgeted at \$2,596,248.

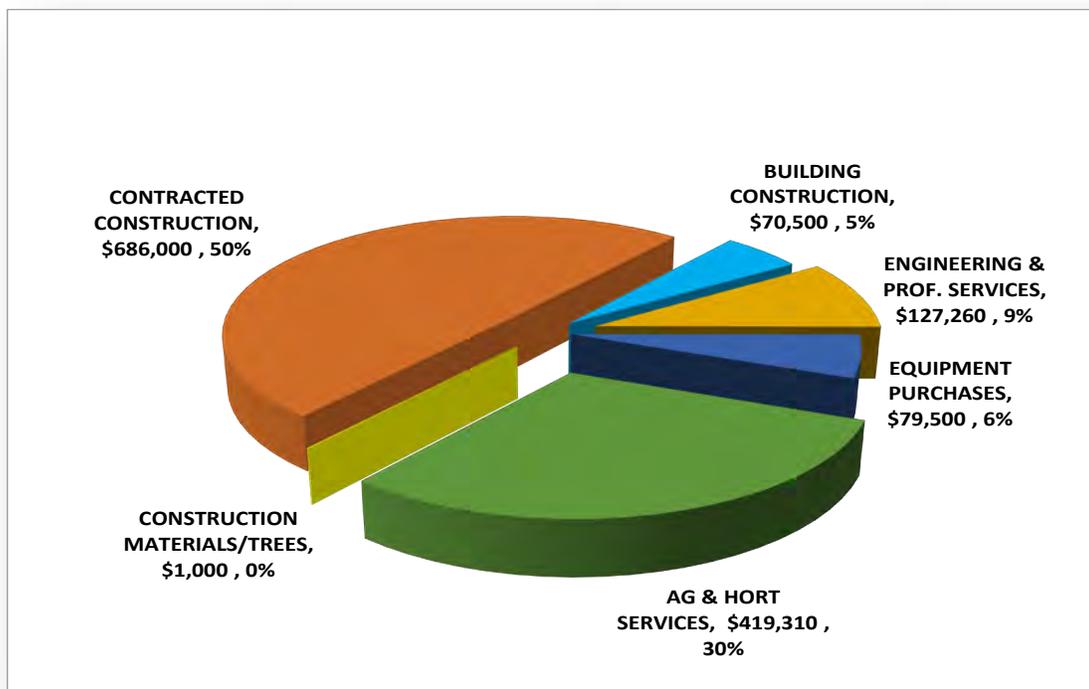
CONSERVATION TRUST FUND CASH STATEMENT

Revenues	FY20 Actual	FY21 Actual	FY22 Original	FY22 Amended	FY23 Budgeted
Property and other County taxes	\$-	\$-	\$-	\$-	\$-
Intergovernmental	959,998	5,000	-	1,376,759	765,260
Charges for service	-	-	-	-	-
Use of money and property	244,497	62,079	221,753	221,753	433,123
Miscellaneous	15,046	448,207	1,139,387	1,139,387	1,000
Total revenues	\$1,219,541	\$515,286	\$1,361,140	\$2,737,899	\$1,199,383
Expenditures					
Operating:					
County Environment and Education	\$-	\$-	\$-	\$-	\$-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	1,259,442	897,879	961,940	1,098,720	1,383,570
Total expenditures	\$1,259,442	\$897,879	\$961,940	\$1,098,720	\$1,383,570
Excess (deficiency) of revenues over (under) expenditures	\$(39,901)	\$(382,593)	\$399,200	\$1,639,179	\$(184,187)
Other financing sources (uses):					
Proceeds of General Long-term debt	-	-	146,000	146,000	146,000
Transfers in	191,029	152,741	198,000	198,000	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$191,029	\$152,741	\$344,000	\$344,000	\$146,000
Net Change in Fund Balances	\$151,128	\$(229,852)	\$743,200	\$1,983,179	\$(38,187)
FUND BALANCES - Beginning of year	\$729,980	\$881,108	\$651,256	\$651,256	\$2,634,435
FUND BALANCES - End of year	\$881,108	\$651,256	\$1,394,456	\$2,634,435	\$2,596,248

CONSERVATION TRUST FUND FY23 BUDGETED REVENUES BY SOURCE



CONSERVATION TRUST FUND FY23 BUDGETED EXPENDITURES BY PROGRAM



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.

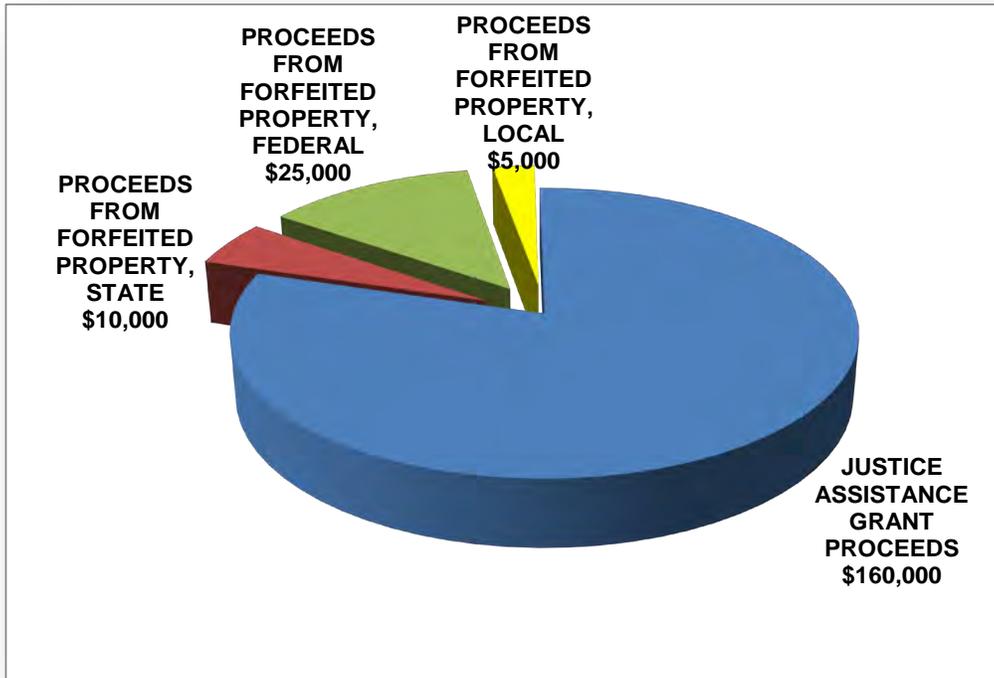
When the forfeiture proceedings are completed, a portion of the funds goes either to the State of Iowa or to the United States, depending on the jurisdiction of the forfeiture. The remaining funds are distributed to local law enforcement entities including the Johnson County Sheriff's Office and the 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 (department 68, fund 08) 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 FY23 revenue is budgeted at \$160,000 from a Justice Assistance Grant (JAG) and \$40,000 from forfeiture proceeds. Expenses are budgeted at \$200,000 the same as in FY22. The Law Enforcement Proceeds fund balance is budgeted at \$40,724 in FY23 the same as FY22.

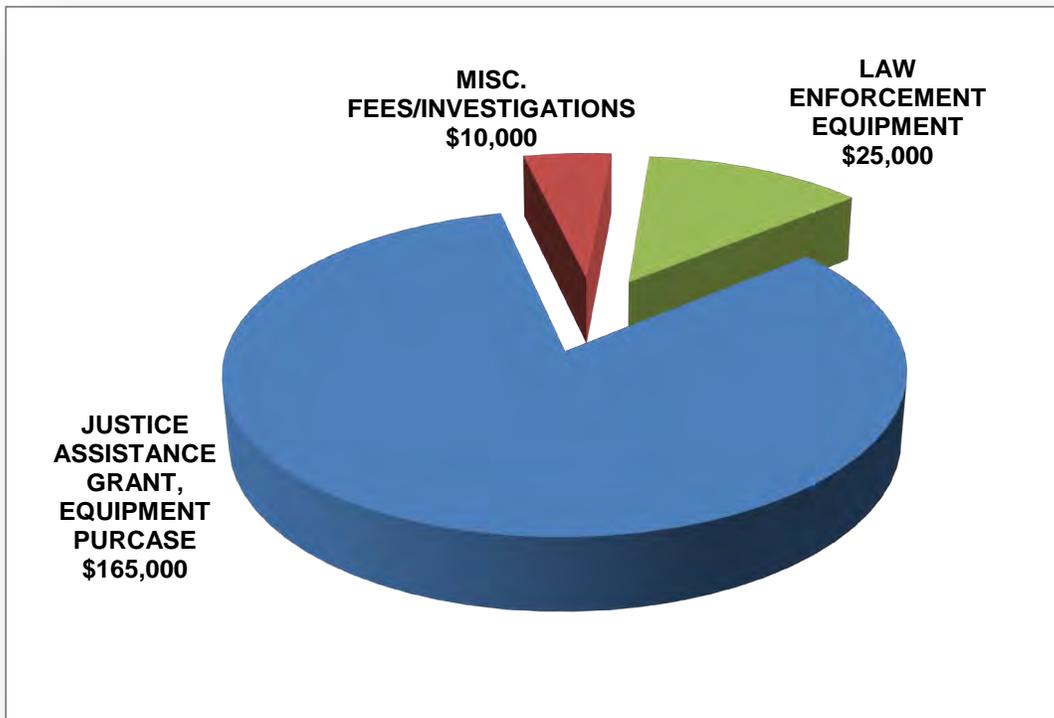
LAW ENFORCEMENT PROCEEDS FUND CASH STATEMENT

Revenues	FY20 Actual	FY21 Actual	FY22 Original	FY22 Amended	FY23 Budgeted
Property and other County taxes	\$-	\$-	\$-	\$-	\$-
Intergovernmental	3,903	58,972	195,000	195,000	195,000
Charges for service	-	-	-	-	-
Use of money and property	646	220	-	-	-
Miscellaneous	-	-	5,000	5,000	5,000
Total revenues	\$4,549	\$59,192	\$200,000	\$200,000	\$200,000
Expenditures					
Operating:					
Public Safety and Legal Services	\$5,781	\$58,072	\$200,000	\$200,000	\$200,000
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	\$5,781	\$58,072	\$200,000	\$200,000	\$200,000
Excess (deficiency) of revenues over (under) expenditures	(1,232)	1,120	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$-	\$-	\$-	\$-	\$-
Net Change in Fund Balances	\$(1,232)	\$1,120	\$-	\$-	\$-
FUND BALANCES - Beginning of year	\$40,836	\$39,604	\$40,724	\$40,724	\$40,724
FUND BALANCES - End of year	\$39,604	\$40,724	\$40,724	\$40,724	\$40,724

LAW ENFORCEMENT PROCEEDS FUND FY23 BUDGETED REVENUES BY SOURCE



LAW ENFORCEMENT PROCEEDS FUND FY23 BUDGETED EXPENDITURES BY PROGRAM



PROSECUTOR FORFEITURE PROCEEDS FUND NARRATIVE

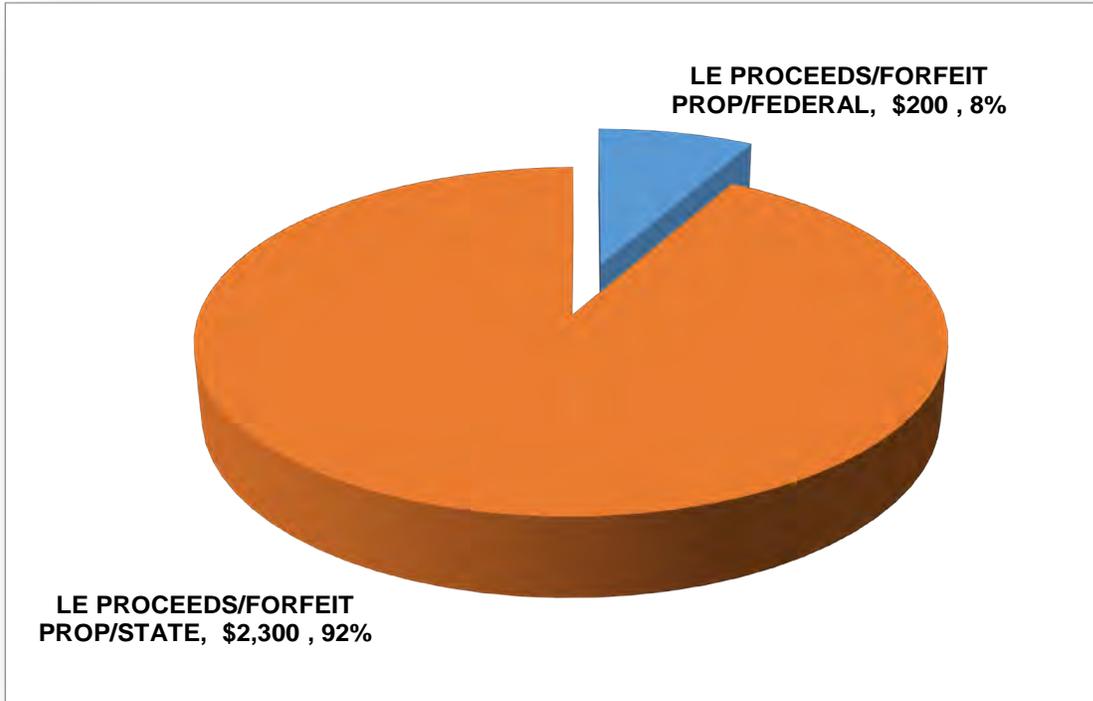
Both the State and Federal law contain provisions that allow law enforcement agencies to seize property for forfeiture if that property is illegal to possess, is determined to be proceeds from illegal conduct giving rise to forfeiture or is property that was used or intended to be used, to facilitate 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. The Prosecutor Forfeiture Proceeds fund (department 69, fund 17) is the portion of forfeiture determined to be for the County Attorney's office.

FY23 revenues for the Prosecutor Forfeiture fund are budgeted at \$2,500, the same as in FY22. Expenses for FY23 are budgeted at \$7,500, the same as in FY22. The fund balance is budgeted to be \$31,924 in FY23, \$5,000 less than in FY22.

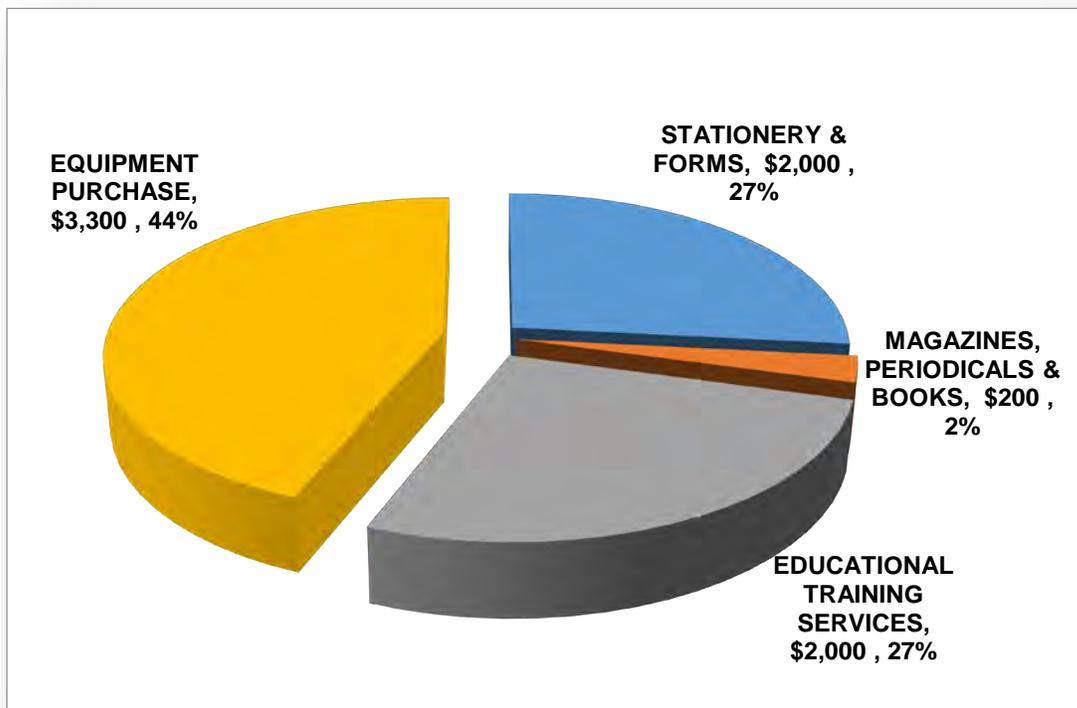
PROSECUTOR FORFEITURE PROCEEDS FUND CASH STATEMENT

Revenues	FY20 Actual	FY21 Actual	FY22 Original	FY22 Amended	FY23 Budgeted
Property and other County taxes	\$-	\$-	\$-	\$-	\$-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	7,527	1,175	2,500	2,500	2,500
Total revenues	\$7,527	\$1,175	\$2,500	\$2,500	\$2,500
Expenditures					
Operating:					
Public Safety and Legal Services	\$7,388	\$4,314	\$7,500	\$7,500	\$7,500
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	\$7,388	\$4,314	\$7,500	\$7,500	\$7,500
Excess (deficiency) of revenues over (under) expenditures	139	(3,139)	(5,000)	(5,000)	(5,000)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$-	\$-	\$-	\$-	\$-
Net Change in Fund Balances	\$139	\$(3,139)	\$(5,000)	\$(5,000)	\$(5,000)
FUND BALANCES - Beginning of year	\$44,924	\$45,063	\$41,924	\$41,924	\$36,924
FUND BALANCES - End of year	\$45,063	\$41,924	\$36,924	\$36,924	\$31,924

PROSECUTOR FORFEITURE PROCEEDS FUND FY23 BUDGETED REVENUES BY SOURCE



PROSECUTOR FORFEITURE PROCEEDS FUND FY23 BUDGETED EXPENDITURES BY PROGRAM



RECORDER'S RECORDS MANAGEMENT FUND NARRATIVE

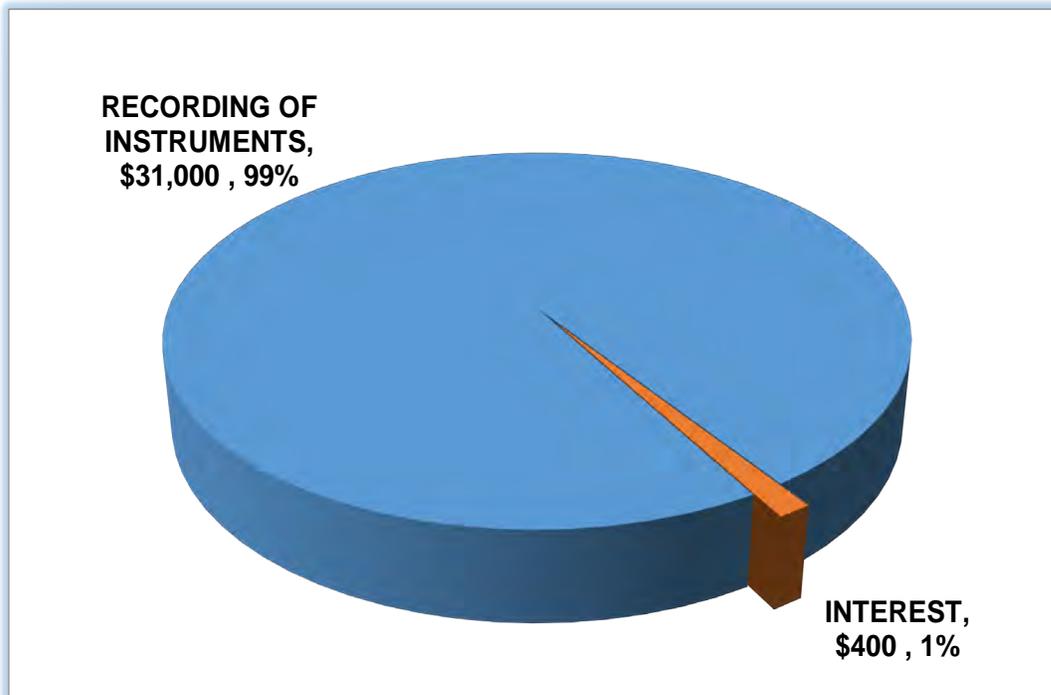
The Recorder's Record Management Fund (department 87, fund 26) is a statutory fund generated by the assessment of a \$1.00 fee per recorded document. The fund is to be used for upgrading technology in the Recorder's office, as well as preserving older document series in the Recorder's custody. The fund 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.

The Recorder's Record Management fund has FY23 revenues budgeted at \$31,400, an increase of \$1,600 or 5.4% compared to FY22. The expenses are budgeted at \$64,000 for FY23, an increase of \$25,000 or 64% compared to FY22. The fund balance is budgeted at \$79,390 for FY23.

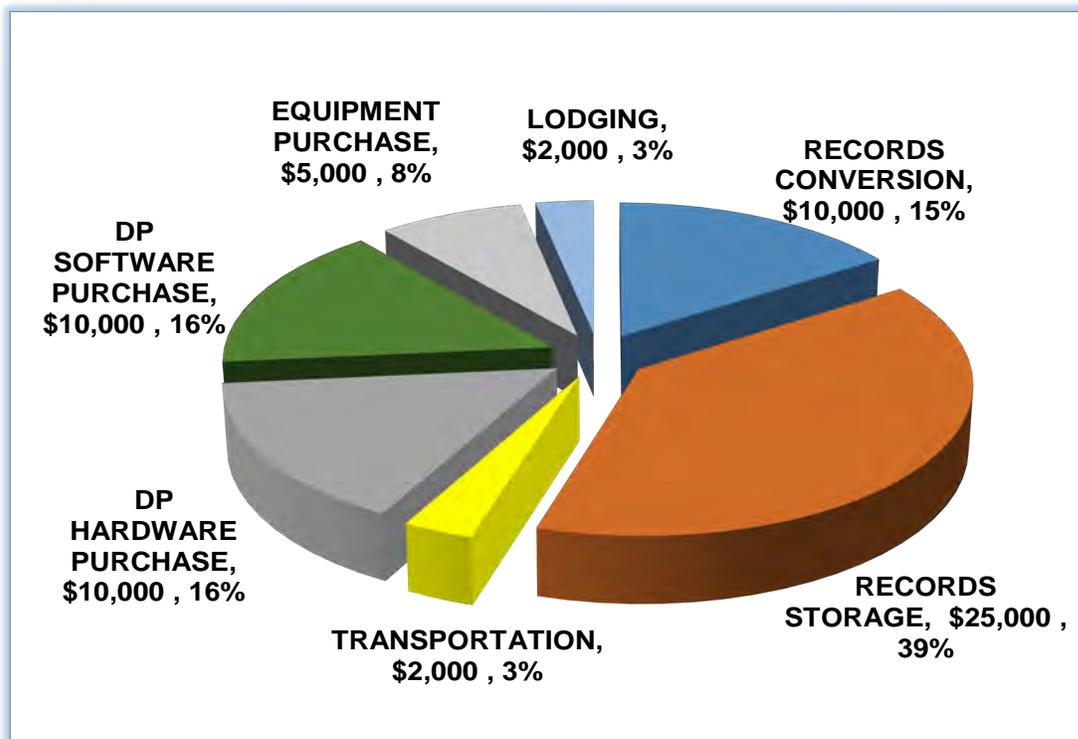
RECORDER'S RECORDS MANAGEMENT FUND CASH STATEMENT

Revenues	FY20 Actual	FY21 Actual	FY22 Original	FY22 Amended	FY23 Budgeted
Property and other County taxes	\$-	\$-	\$-	\$-	\$-
Intergovernmental	-	-	-	-	-
Charges for service	29,246	36,056	29,000	29,000	31,000
Use of money and property	1,612	485	800	800	400
Miscellaneous	-	-	-	-	-
Total revenues	\$30,858	\$36,541	\$29,800	\$29,800	\$31,400
Expenditures					
Operating:					
Public Safety and Legal Services	\$-	\$-	\$-	\$-	\$-
Governmental Services to Residents	200	223	39,000	39,000	64,000
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	\$200	\$223	\$39,000	\$39,000	\$64,000
Excess (deficiency) of revenues over (under) expenditures	\$30,658	\$36,318	\$(9,200)	\$(9,200)	\$(32,600)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$-	\$-	\$-	\$-	\$-
Net Change in Fund Balances	\$30,658	\$36,318	\$(9,200)	\$(9,200)	\$(32,600)
FUND BALANCES - Beginning of year	\$54,214	\$84,872	\$121,190	\$121,190	\$111,990
FUND BALANCES - End of year	\$84,872	\$121,190	\$111,990	\$111,990	\$79,390

RECORDER'S RECORDS MANAGEMENT FUND FY23 BUDGETED REVENUES BY SOURCE



RECORDER'S RECORDS MANAGEMENT FUND FY23 BUDGETED EXPENDITURES BY PROGRAM



SPECIAL RESOURCE ENHANCEMENT (REAP) FUND NARRATIVE

The County's Special Resource Enhancement Fund (department 32, fund 09) 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 FY21, 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

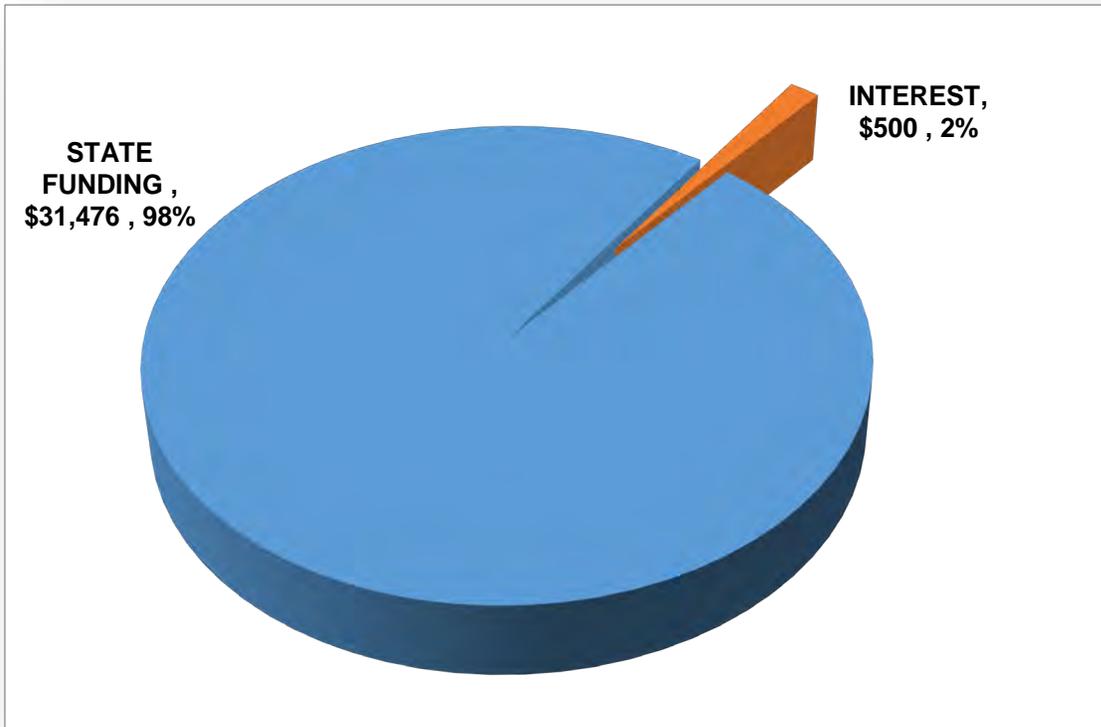
The annual REAP allocation that is available to County Conservation Boards is 20% of the total amount, which is administered by the IDNR. This 20% is divided into three categories: a competitive grant program, an equal per-county distribution, and per capita (county population) distribution. The County 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.

FY23 revenues for the REAP fund are budgeted at \$31,976, the same as in FY22. Expenses for FY23 are budgeted at \$40,000, the same as in FY22. The fund balance is budgeted to be \$295,779 in FY23, \$8,024 less than in FY22.

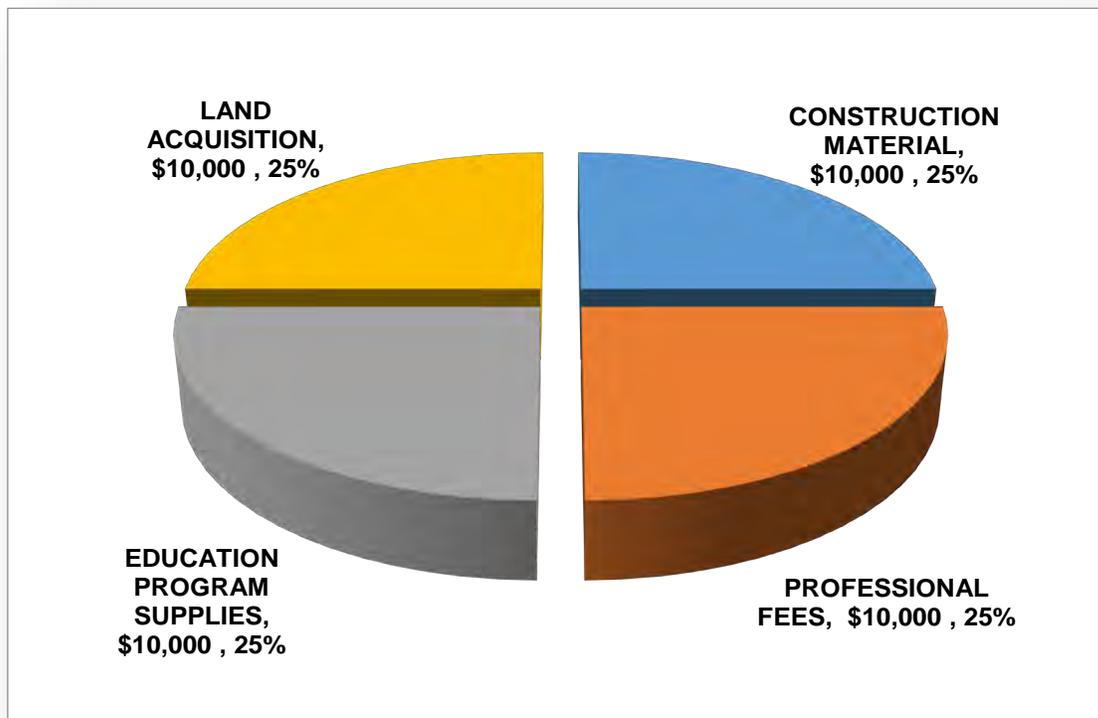
SPECIAL RESOURCE ENHANCEMENT FUND CASH STATEMENT

Revenues	FY20 Actual	FY21 Actual	FY22 Original	FY22 Amended	FY23 Budgeted
Property and other County taxes	\$-	\$-	\$-	\$-	\$-
Intergovernmental	38,379	38,211	31,476	31,476	31,476
Charges for service	-	-	-	-	-
Use of money and property	6,163	1,577	500	500	500
Miscellaneous	-	-	-	-	-
Total revenues	\$44,542.00	\$39,788.00	\$31,976.00	\$31,976.00	\$31,976.00
Expenditures					
Operating:					
County Environment and Education	\$-	\$-	\$-	\$-	\$-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	27,349	85,127	40,000	40,000	40,000
Total expenditures	\$27,349.00	\$85,127.00	\$40,000.00	\$40,000.00	\$40,000.00
Excess (deficiency) of revenues over (under) expenditures	\$17,193.00	\$(45,339.00)	\$(8,024.00)	\$(8,024.00)	\$(8,024.00)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$-	\$-	\$-	\$-	\$-
Net Change in Fund Balances	\$17,193.00	\$(45,339.00)	\$(8,024.00)	\$(8,024.00)	\$(8,024.00)
FUND BALANCES - Beginning of year	\$339,973.00	\$357,166.00	\$311,827.00	\$311,827.00	\$303,803.00
FUND BALANCES - End of year	\$357,166	\$311,827	\$303,803	\$303,803	\$295,779

SPECIAL RESOURCE ENHANCEMENT FUND FY23 BUDGETED REVENUES BY SOURCE



SPECIAL RESOURCE ENHANCEMENT FUND FY23 BUDGETED EXPENDITURES BY PROGRAM



COUNTY DEPARTMENTS AND ELECTED OFFICES

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 152,000 residents in a response area of close to

623 square miles. Johnson County Ambulance maintains a fleet of eight ambulances. JCAS staffs four ambulances 24 hours a day, a fifth ambulance staffed 16 hours a day, and a sixth ambulance staffed 8 hours a 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 twenty 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.

AMBULANCE DEPARTMENT (continued)

FY23 Budgetary Goals:

- Goal:** Streamline inventory process using an online inventory system.
Measurable outcome: Save time and money with streamlined processes that reduce stock issues, manage expiration dates and generate purchase orders based on supply usage and current business requirements.
- Goal:** Increase employee retention through an enhanced Peer Support initiative.
Measurable outcome: Track employee retention statistics and peer support activations.

Budget Highlights for FY23:

- Increase in budgeted revenues of \$341,688 or 8.1% compared to FY22 due to estimated collections of delinquent medicare and medicaid payments by the state
- Increase in budgeted personnel expenditures of \$841,781 or 15.7% compared to FY22 mainly due to adding additional staff
- Increase in budgeted operations expenses of \$164,800 or 20.9% compared to FY22 mainly due to medicare and medicaid reimbursements to be paid to the state for collection efforts
- Will replace 1 ambulance and heart monitor as usual and will replace 1 power cot and stair chair for a total of \$372,260.

AMBULANCE DEPARTMENT (continued)

Ambulance Financial Summary Table:

Ambulance	Department 01					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	3,111,510	2,954,553	2,404,504	2,693,504	289,000	12.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,639,488	1,871,401	1,807,812	1,860,500	52,688	2.9%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	10,000	10,406	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	\$4,760,998	\$4,836,360	\$4,212,316	\$4,554,004	\$341,688	8.1%
Expenses:						
Personnel	4,195,424	4,425,142	5,371,225	6,213,006	841,781	15.7%
Operating	992,529	761,607	787,564	952,364	164,800	20.9%
Capital /Technology	540,620	349,046	651,350	444,110	(207,240)	-31.8%
Total	\$5,728,573	\$5,535,795	\$6,810,139	\$7,609,480	\$799,341	11.7%

Ambulance Performance Measure:

	Projected FY2023	Projected FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Ambulance:						
# of service calls	15,009	14,294	12,878	11,788	11,752	10,770

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.

FY23 Budgetary Goals:

- Goal:** Specific diversity & inclusion training for office staff
Measurable outcome: Implementation of specific training for County Attorney's Office staff and court personnel. Adoption of new practices within the County Attorney's Office.
- Goal:** Increase efficiency with a cloud-based case management system that will allow employees to work faster and more efficiently, including remotely.
Measurable outcome: Become more efficient in case processing. It will also expand our ability to monitor and increase collections.

Budget Highlights for FY23:

- Decrease in budgeted revenues of \$164,005 or 28.9% compared to FY22 mainly due to the end of a Victim Assistance grant. There may be another grant to replace this.
- Increase in budgeted personnel expenses of \$168,900 or 3.8% compared to FY22 mainly due to increased health insurance costs.
- Increase in budgeted technology expenses of \$178,020 or 212% compared to FY22 due to changing case management software

COUNTY ATTORNEY'S OFFICE (continued)

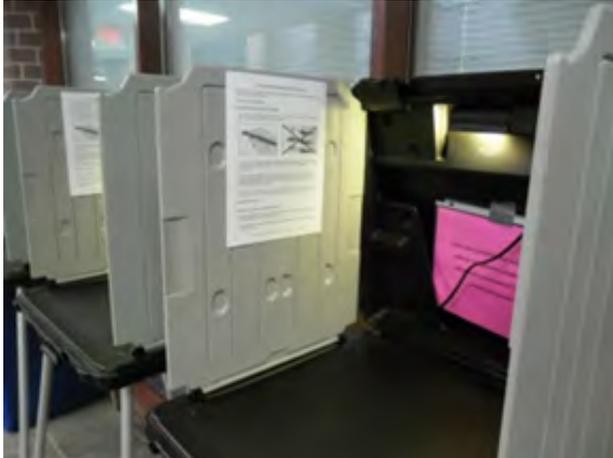
County Attorney Financial Summary Table:

Attorney	Department 02					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	412,116	584,810	566,405	402,600	(163,805)	-28.9%
Licenses & Permits	-	-	-	-	-	-
Charges for Services	1,081	472	1,000	800	(200)	-20.0%
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	800	586	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	\$413,997	\$585,868	\$567,405	\$403,400	-\$164,005	-28.9%
Expenses:						
Personnel	3,262,304	3,511,032	4,271,344	4,440,244	168,900	4.0%
Operating	74,093	48,613	117,682	117,682	-	0.0%
Capital/Technology	68,505	24,680	83,880	261,900	178,020	212.2%
Total	\$3,404,902	\$3,584,325	\$4,472,906	\$4,819,826	\$346,920	7.8%

County Attorney Performance Measure:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
County Attorney:						
# of all indictable offense cases		2,270	2,226	2,578	3,070	2,940
# of OWI cases		734	720	911	1,130	1,111
# of domestic abuse assault cases		234	230	214	224	200

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.

FY23 Budgetary Goals:

- Goal:** Provide online public access to real estate transfer books.
Measurable outcome: Improved customer service and transparency.
- Goal:** Create an online portal for the public to access archived County contracts, ordinances, resolutions, bids, minutes, and public notices.
Measurable outcome: Improved transparency, customer service, and workflow efficiency, and reduced paper use.
- Goal:** Integrate document management software with our financial and payroll systems to improve workflows and reduce paper use.
Measurable outcome: More efficient workflows and reduced paper use.

Budget Highlights for FY23:

- Decrease in budgeted revenues of \$135,800 or 67.4% from the FY22 budget. The decrease is mainly due to no school or primary elections in FY23.
- Increase in budgeted personnel expenditures of \$111,942 or 4.7% compared to FY22 due to extra pay period in FY23.
- Decrease in budgeted operations expenses of \$70,380 or 22.6% compared to FY22 mainly due to no major elections in FY23.
- Decrease in budgeted technology expenses of \$22,300 or 18.9% due to no voting machine purchase in FY23.

COUNTY AUDITOR'S OFFICE (continued)

County Auditor Financial Summary Table:

Auditor/Accounting & Elections	Department 03 & 33					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	166,404	113,406	190,000	54,000	(136,000)	-71.6%
Licenses & Permits	10,065	2,185	9,350	9,450	100	1.1%
Charges for Services	2,236	2,368	2,050	2,200	150	7.3%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	348	336,275	-	-	-	
Other Financing Sources	3,125	-	50	-	(50)	-100.0%
Total	\$182,178	\$454,234	\$201,450	\$65,650	-\$135,800	-67.4%
Expenses:						
Personnel	1,874,726	2,329,374	2,366,150	2,478,092	111,942	4.7%
Operating	256,701	403,410	311,470	241,090	(70,380)	-22.6%
Capital/Technology	70,251	101,497	117,805	95,505	(22,300)	-18.9%
Total	\$2,201,678	\$2,834,281	\$2,795,425	\$2,814,687	\$19,262	0.7%

County Auditor Performance Measures:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Auditor/Elections:						
# of payment claims processed	23,750	21,500	19,734	20,701	22,055	18,688
# of registered voters	90,500	88,093	88,400	97,739	94,148	97,002

MHDS ADMIN SERVICES DEPARTMENT



Department Description:

In 2021 the Iowa Legislature ruled that the counties will no longer assess property taxes for [Mental Health and Disability Services \(MH/DS\)](#) starting with fiscal year 2023. The East Central Region (ECR) will receive state funding for MH/DS services, however the personnel will remain county employees. The county will rename the MH/DS Department to MHDS Admin Services, move it into the General Fund, and change from department 46 to department 43.

Behavior Health 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. MHDS Admin Services 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 intake personnel for an eligibility determination based on the criteria established in the approved ECR Management Plan.

FY23 Budgetary Goals:

- Goal:** Continue to advocate for financial support for GuideLink Center
Measurable Outcome: Obtain continuing/additional funding in the FY23 budget cycle
- Goal:** Cross-training of administrative staff to assist in additional tasks related to the East Central Region
Measurable Outcome: Administrative staff will learn management of social media and how to perform the HIPAA Risk assessment for the region
- Goal:** Ensure an array of services and supports that promote developmental growth and mental wellness across the lifespan
Measurable Outcome: At a minimum, we will meet core service expectations for children and innovatively develop and assist in the implementation of children's behavioral health services
- Goal:** Promote advanced computer training for staff and expanded use of electronic business processes
Measurable Outcome: Staff will receive additional training in the use of Sharepoint and Teams and explore continued use of new electronic payroll and claims practices

MHDS ADMIN SERVICES DEPARTMENT (continued)

Budget Highlights for FY23:

- State legislation moved funding of MH/DS from county property tax levy to state budget
- Decrease in budgeted revenues of \$3,202,295 or 77.7% compared to FY22 due to decrease in taxes levied because of state legislation
- Decrease in budgeted operating expenditures of \$4,567,857 or 98.3% compared to FY22 due to county only funding a few staff positions instead of levying taxes for the region
- Increase in budgeted personnel costs of \$40,744 or 5.1% due to an extra pay period in FY23

MHDS Admin Services Department Financial Summary Table:

Behavior Health, was MH/DS	Was Department 46, in FY23 Department 43					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	4,145,074	4,828,362	3,078,376	-	(3,078,376)	-100.0%
Intergovernmental	1,003,523	1,001,176	1,043,913	919,994	(123,919)	-11.9%
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	39	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	\$5,148,636	\$5,829,538	\$4,122,289	\$919,994	-\$3,202,295	-77.7%
Expenses:						
Personnel	717,433	741,388	793,039	833,783	40,744	5.1%
Operating	6,065,567	5,837,341	4,646,568	78,711	(4,567,857)	-98.3%
Capital/Technology	-	-	-	-	-	-
Total	\$6,783,000	\$6,578,729	\$5,439,607	\$912,494	-\$4,527,113	-83.2%

MHDS Admin Services Department Performance Measure:

	Projected FY2023	Projected FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
MHDS Admin Services:						
# of clients served	600	600	775	296	125	493

BOARD OF SUPERVISORS OFFICE



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

FY23 Budgetary Goals:

1. **Goal:** Establish plan and operations for ARPA projects related to board office.
Measurable outcome: Expend ARPA fund appropriately and in a fiscally responsible manner
2. **Goal:** Implement year 1 plan for county courthouse, administration building, HHS building, and Ambulance building renovations.
Measurable outcome: Projects completed on time and within budget.

BOARD OF SUPERVISORS OFFICE (continued)

Budget Highlights for FY23:

- No change in budgeted revenues compared to FY22
- Increase in budgeted personnel expenses of \$411,613 or 26.3% compared to FY22 due to additional personnel and hours, plus extra pay period in FY23
- Increase in budgeted technology expenses of \$671 or 0.6% for software cost increase

Board of Supervisors Financial Summary Table:

Board of Supervisors	Department 05					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	720	480	800	800	-	0.0%
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	\$720	\$480	\$800	\$800	\$0	0.0%
Expenses:						
Personnel	1,015,676	1,243,953	1,562,665	1,974,278	411,613	26.3%
Operating	28,877	26,807	99,240	99,240	-	0.0%
Capital/Technology	75,792	48,639	105,150	105,821	671	0.6%
Total	\$1,120,345	\$1,319,399	\$1,767,055	\$2,179,339	\$412,284	23.3%

Board of Supervisors Performance Measure:

	Projected	Actual	Actual	Actual	Actual	Actual
	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
Board of Supervisors:						
# of meetings staffed by elected Board of Supervisors	158	145	161	199	198	206

CONSERVATION DEPARTMENT



Department Description:

[The 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.

FY23 Budgetary Goals:

- Goal:** Reduce the use of fossil fuels and CO2 emissions
Measurable outcome: Amount of solar electricity produced by each system and volume of CO2 reduction realized from decreased use of fossil fuels.
- Goal:** Continue to secure grants and donations to leverage county funds.
Measurable outcome: Amount of grants and donations received.
- Goal:** Complete tasks in-house as much as possible to save money and reduce the cost of projects.
Measurable Outcome: Value of the services and jobs completed to offset external costs.

Budget Highlights for FY23:

- Increase in budgeted revenues of \$60,000 or 30.3% compared to FY22 due to increased camp site rental
- Increase in personal expenses of \$283,115 or 9.8% due to addition of a new staff member with vehicle and an extra pay period in FY23
- Increase in operations expenses of \$59,402 or 14.2% due to increased maintenance costs

CONSERVATION DEPARTMENT (continued)

Conservation Department Financial Summary Table:

Conservation	Department 24					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	143,996	209,205	185,440	245,440	60,000	32.4%
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	8,675	15,114	8,560	12,560	4,000	46.7%
Other Financing Sources	69	1,947	4,000	-	(4,000)	-100.0%
Total	\$152,740	\$226,266	\$198,000	\$258,000	\$60,000	30.3%
Expenses:						
Personnel	2,319,001	2,565,521	2,876,648	3,159,763	283,115	9.8%
Operating	344,965	424,041	418,708	478,110	59,402	14.2%
Capital/Technology	10,706	171,259	17,575	18,278	703	4.0%
Total	\$2,674,672	\$3,160,821	\$3,312,931	\$3,656,151	\$343,220	10.4%

Conservation Department Performance Measures:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Conservation:						
# of camper nights	9,650	9,548	8,432	6,185	4,390	4,689
# of acres managed	2,747	2,747	2,637	2,476	2,389	2,299

FINANCE DEPARTMENT



[Transparency Portal](#)



[Budget](#)



[Quarterly-Monthly Reports](#)



[TIF/Debt](#)



[Audit Reports](#)



[Financial Policies](#)



[Additional Resources](#)

Department Description:

The [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 Annual Comprehensive Financial Report
- 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

FY23 Budgetary Goals:

1. **Goal:** Maintain a flat non-personnel departmental budget
Measurable outcome: Maintaining actual non-personnel expenditures at or below the requested budget established
2. **Goal:** Continue to deliver a high level of excellence in financial reporting and budgeting documents produced by our department and the Board office
Measurable outcome: Receiving GFOA awards annually for our county's CAFR, PAFR and Budget Presentation (Budget Book).

Budget Highlights for FY23:

- No revenues are budgeted, which is unchanged from FY22
- Increase in budgeted personnel expenses of \$79,613 or 20.7% compared to FY22 due to additional Budget Analyst position in January 2023.
- Increase in budgeted operations expenses and technology expenses of \$7,896 or 24.3% due to purchasing office furniture and equipment for new position

FINANCE DEPARTMENT (continued)

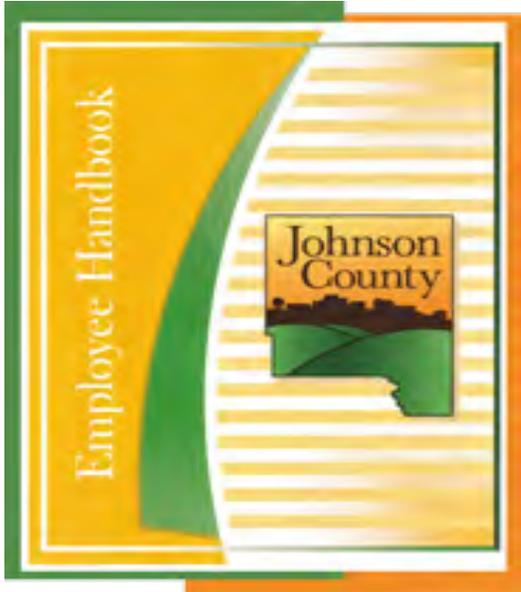
Finance Department Financial Summary Table:

Finance	Department 15					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	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	0.0%
Expenses:						
Personnel	344,261	371,763	384,726	464,339	79,613	20.7%
Operating	2,424	4,046	10,450	14,850	4,400	42.1%
Capital/Technology	75,393	15,143	14,150	17,646	3,496	24.7%
Total	\$422,078	\$390,952	\$409,326	\$496,835	\$87,509	21.4%

Finance Department Performance Measures:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Finance:						
# of GFOA Awards received (COA, Budget Award)	2	2	2	2	2	2
# of findings and questioned costs on federal awards	0	0	0	0	0	0

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

FY23 Budgetary Goals:

- Goal:** Provide better service to our customers through improving responsiveness.
Measurable outcome: Individual and comprehensive attention to specific issues, and timely relevant service with feedback. Dedicated time and attention to achieving strategic initiatives.
- Goal:** Provide employee benefits package that is competitive to continue to attract and retain outstanding employees and increase employee satisfaction.
Measurable outcome: ratings on exit interview questionnaire to inquiries of clear understanding of the County's benefit programs and benefits were competitive.
- Goal:** Enhance Family Care policies.
Measurable outcome: Employer of choice - ability to attract and retain outstanding employees; employee job satisfaction.

Budget Highlights for FY23:

- Increase in budgeted revenues of \$2,100 or 70% compared to FY22 due to additional fee from the City Assessor's Office for HR services
- Increase in budgeted personnel costs of \$108,606 or 17.9% compared to FY22 mainly due to the addition of an HR Manager position
- Decrease in budgeted operations expenses of \$4,600 or 6.4% compared to FY22 due to reduced staff development expenses
- Increase in budgeted technology expenses of \$3,236 or 30.8% mainly due to office equipment for the new position

HUMAN RESOURCES DEPARTMENT (continued)

Human Resources Department Financial Summary Table:

Human Resources	Department 06					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	3,000	-	3,000	5,100	2,100	70.0%
Licenses & Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	\$3,000	\$0	\$3,000	\$5,100	\$2,100	70.0%
Expenses:						
Personnel	504,716	501,161	608,017	716,623	108,606	17.9%
Operating	32,212	28,166	72,427	67,827	(4,600)	-6.4%
Capital/Technology	9,917	10,512	10,513	13,749	3,236	30.8%
Total	\$546,845	\$539,839	\$690,957	\$798,199	\$107,242	15.5%

Human Resources Department Performance Measure:

In Development

INFORMATION TECHNOLOGY DEPARTMENT



Department Description:

The [Information Technology \(IT\) Department](#) 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

FY23 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 University of Iowa, Iowa City, and Coralville in Ortho-photography.
Measurable outcome: Cost savings due to County not having to purchase Ortho-photography as often.

Budget Highlights for FY23:

- Decrease in budgeted revenues of \$8,000 or 6.4% compared to FY22 due to a grant for the Sheriff's Office in FY22.
- Increase in budgeted personnel expenditures of \$385,015 or 20.7% compared to FY22 due to the addition of three positions
- Decrease in general software/hardware expenses of \$108,894 or 10.5% compared to FY22 mainly due to less network hardware purchases in FY23

INFORMATION TECHNOLOGY DEPARTMENT (continued)

Information Technology Department Financial Summary Table:

Information Technology	Department 07 & 40					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	44,000	49,000	45,000	(4,000)	-8.2%
Licenses & Permits	-	-	-	-	-	-
Charges for Services	50	-	200	200	-	0.0%
Use of Money & Property	24,233	5,758	28,000	28,000	-	0.0%
Miscellaneous	38,970	61,287	42,000	42,000	-	0.0%
Other Financing Sources	-	300	5,000	1,000	(4,000)	-80.0%
Total	\$63,253	\$111,345	\$124,200	\$116,200	-\$8,000	-6.4%
Expenses:						
Personnel	1,449,625	1,538,629	1,858,130	2,243,145	385,015	20.7%
Operating	17,866	7,532	22,255	22,080	(175)	-0.8%
Capital/Technology	835,256	1,041,698	1,041,486	932,592	(108,894)	-10.5%
Total	\$2,302,747	\$2,587,859	\$2,921,871	\$3,197,817	\$275,946	9.4%

Information Technology Department Performance Measure:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Information Technology:						
# of work orders processed	1,850	1,754	1,592	1,811	1,761	1,852

MEDICAL EXAMINER DEPARTMENT



Department Description:

The primary function of the [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.

FY23 Budgetary Goals:

- Goal:** Maintain NAME accreditation in 2023
Measurable outcome: Accreditation status maintained
- Goal:** Meet FY22 revenue and expenditure amounts as demand for ME services increases
Measurable outcome: FY21 revenues and expenditures do not increase
- Goal:** Begin sending new MEIs to State specific training in lieu of training in St. Louis. This will save costs on travel, hotel fees, and cost of the training.
Measurable outcome: Implementation and attendance of State specific training

Budget Highlights for FY23:

- Increase in budgeted revenues of \$10,050 or 3.6% compared to FY22 due to an increase in reimbursement revenue from expected cremation permits and reimbursement from other counties
- Increase in budgeted personnel expenditures of \$3,264 or 0.4% compared to FY22 due to annual salary and benefit increases
- Increase in budgeted operations expenses of \$4,605 or 1.0% compared to FY22 due to increase in other services and office equipment

MEDICAL EXAMINER DEPARTMENT (continued)

Medical Examiner Department Financial Summary Table:

Medical Examiner	Department 10					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	170,452	147,681	195,000	200,850	5,850	3.0%
Licenses & Permits	79,151	93,850	86,000	90,300	4,300	5.0%
Charges for Services	249	60	300	200	(100)	-33.3%
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	6,580	-	-	-	-	-
Other Financing Sources	-	165	-	-	-	-
Total	\$256,432	\$241,756	\$281,300	\$291,350	\$10,050	3.6%
Expenses:						
Personnel	597,450	640,388	809,399	812,663	3,264	0.4%
Operating	351,020	392,714	445,400	450,005	4,605	1.0%
Capital/Technology	56,635	118,474	3,000	3,830	830	27.7%
Total	\$1,005,105	\$1,151,576	\$1,257,799	\$1,266,498	\$8,699	0.7%

Medical Examiner Department Performance Measure:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Medical Examiner:						
# of cases investigated	2,737	2,632	2,502	1,965	1,828	1,783

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.

FY23 Budgetary Goals:

- Goal:** Hire full time groundskeeper
Measurable outcome: Increased grounds work
- Goal:** Hire part time maintenance person for the Historic Poor Farm
Measurable outcome: Reduced contract services for Poor Farm maintenance

Budget Highlights for FY23:

- Increase in budgeted revenues of \$6,000 or 25.7% compared to FY22 due to an increase in rent received a cellular tower
- Increase in budgeted personnel costs of \$275,119 or 32.1% compared to FY22 mainly due to addition of a groundskeeper and custodian staffing additions
- Decrease in budgeted capital expenditures of \$98,000 or 89.1% compared to FY22 due to moving some capital funding to technology and removing capital items not being used

PHYSICAL PLANT DEPARTMENT (continued)

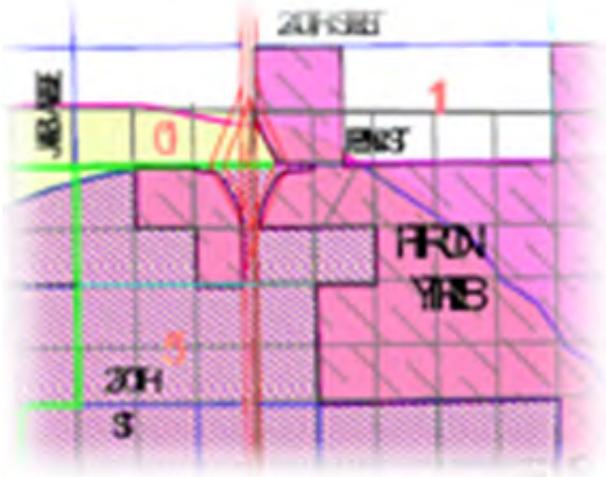
Physical Plant Department Financial Summary Table:

Physical Plant	Department 17					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	37,764	10	-	-	-	-
Use of Money & Property	9,941	17,551	10,015	16,015	6,000	59.9%
Miscellaneous	13,024	10,432	13,300	13,300	-	0.0%
Other Financing Sources	-	-	-	-	-	-
Total	\$60,729	\$27,993	\$23,315	\$29,315	\$6,000	25.7%
Expenses:						
Personnel	700,499	686,124	856,871	1,131,990	275,119	32.1%
Operating	690,613	696,600	1,085,480	1,108,180	22,700	2.1%
Capital/Technology	9,864	59,562	110,000	12,000	(98,000)	-89.1%
Total	\$1,400,976	\$1,442,286	\$2,052,351	\$2,252,170	\$199,819	9.7%

Physical Plant Department Performance Measure:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Physical Plant:						
# of PM inspections done	30	N/A	N/A	N/A	N/A	N/A
# of work orders processed	450	411	364	N/A	N/A	N/A

PLANNING, DEVELOPMENT & SUSTAINABILITY DEPARTMENT



Department Description:

The [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.

FY23 Budgetary Goals:

- Goal:** Hire Sustainability Assistant
Measurable outcome: Increase external sustainability projects
- Goal:** Hire Assistant Planner
Measurable outcome: Work on comprehensive plan for county

Budget Highlights for FY23:

- Increase in budgeted revenues of \$4,200 or 1.2% compared to FY22 due to additional building permits
- Increase in budgeted personnel expenses of \$248,760 or 21.2% compared to FY22 mainly due to two additional staff positions
- Increase in budgeted operating expenses of \$5,340 or 2.9% compared to FY22 mainly due to extra training costs
- Increase in budgeted technology expenses of \$6,676 or 179.3% compared to FY22 due to additional computers for new positions

PLANNING, DEVELOPMENT & SUSTAINABILITY DEPARTMENT (continued)

Planning, Development & Sustainability Department Financial Summary Table:

Planning, Development, & Sustainability	Department 19					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	5,500	5,500	5,500	5,500	-	0.0%
Licenses & Permits	359,851	326,039	311,000	316,000	5,000	1.6%
Charges for Services	45,553	55,664	28,360	28,260	(100)	-0.4%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	520	60	700	-	(700)	-100.0%
Other Financing Sources	-	-	-	-	-	
Total	\$411,424	\$387,263	\$345,560	\$349,760	\$4,200	1.2%
Expenses:						
Personnel	1,009,689	1,104,440	1,171,617	1,420,377	248,760	21.2%
Operating	67,226	42,859	182,227	187,567	5,340	2.9%
Capital/Technology	734	72,489	3,724	10,400	6,676	179.3%
Total	\$1,077,649	\$1,219,788	\$1,357,568	\$1,618,344	\$260,776	19.2%

Planning, Development & Sustainability Department Performance Measure:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Planning, Development & Sustainability						
# of building permits issued	400	400	365	542	447	430

PUBLIC HEALTH DEPARTMENT



Department Description:

The [Public Health Department](#) 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.

FY23 Budgetary Goals:

- Goal:** Assure JCPH material can be read and understood by all of our clients.
Measurable outcome: Increase the number of forms, brochures, and educational materials that are available in multiple languages.
- Goal:** Develop systems to monitor and manage budget more efficiently.
Measurable Outcome: Produce more accurate budget each year

Budget Highlights for FY23:

- Decrease in budgeted revenues of \$582,467 or 17.6% compared to FY22 mainly due to a decrease in grant funding.
- Increase in budgeted personnel expenses of \$251,489 or 5.4% compared to FY221 due to annual wage increases and an extra pay period in FY23
- Decrease in budgeted operating expenses of \$415,925 compared to FY22 due to decreased grant programs
- Increase in budgeted technology expenses of \$6,600 or 150% compared to FY22 due to increased software costs

PUBLIC HEALTH DEPARTMENT (continued)

Public Health Department Financial Summary Table:

Public Health	Department 04					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	2,166,267	2,437,500	2,819,972	2,272,966	(547,006)	-19.4%
Licenses & Permits	381,659	372,984	386,000	381,000	(5,000)	-1.3%
Charges for Services	4,116	4,857	14,950	7,350	(7,600)	-50.8%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	67,949	52,849	87,511	64,650	(22,861)	-26.1%
Other Financing Sources	-	-	-	-	-	
Total	\$2,619,991	\$2,868,190	\$3,308,433	\$2,725,966	-\$582,467	-17.6%
Expenses:						
Personnel	3,627,517	4,572,791	4,698,269	4,949,758	251,489	5.4%
Operating	726,089	827,459	1,341,418	925,493	(415,925)	-31.0%
Capital/Technology	49,384	30,068	4,400	11,000	6,600	150.0%
Total	\$4,402,990	\$5,430,318	\$6,044,087	\$5,886,251	-\$157,836	-2.6%

Public Health Department Performance Measures:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Public Health:						
# children receiving health services	4,520	4,116	3,619	2,905	5,220	4,225
# of hours spent on disease investigation	3,936	6,240	18,984	4,843	3,595	3,371
# of food inspections	1,180	1,105	766	864	1,159	1,277

COUNTY RECORDER'S OFFICE



Office Description:

The [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.

FY23 Budgetary Goals:

- Goal:** Scan all DNR registration/renewal forms instead of paper filing
Measurable outcome: Streamlined process for workflow, easier archive and retrieval functions
- Goal:** Scan marriage applications for which couples retrieved their prepared certificate forms, but never returned post-ceremony certificates of marriage.
Measurable outcome: Easier retrieval and tracking of marriages that may never have been solemnized.

Budget Highlights for FY23:

- Increase in budgeted revenues of \$105,000 or 10.6% compared to FY22 due to an increase in the number of documents being recorded and document stamps being completed
- Increase in budgeted personnel expenses of \$34,797 or 4.0% compared to FY22 due to annual salary and benefits increases
- Decrease in budgeted technology expenses of \$1,500 or 5.0% due to reduced annual software cost

COUNTY RECORDER'S OFFICE (continued)

County Recorder's Office Financial Summary Table:

Recorder	Department 11					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	1,030,094	1,252,895	990,535	1,095,535	105,000	10.6%
Uses of Money & Property	4,219	1,144	900	900	-	0.0%
Miscellaneous	-	-	65	65	-	0.0%
Other Financing Sources	-	-	-	-	-	-
Total	\$1,034,313	\$1,254,039	\$991,500	\$1,096,500	\$105,000	10.6%
Expenses:						
Personnel	717,773	713,023	861,729	896,526	34,797	4.0%
Operating	18,125	15,435	34,289	34,289	-	0.0%
Capital/Technology	29,257	28,332	30,000	28,500	(1,500)	-5.0%
Total	\$765,155	\$756,790	\$926,018	\$959,315	\$33,297	3.6%

County Recorder's Office Performance Measure:

	Projected	Actual	Actual	Actual	Actual	Actual
	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018
Recorder:						
# of transactions processed	50,000	56,943	53,992	47,560	47,742	43,562

SEATS PARATRANSIT & FLEET DEPARTMENT



Department Description:

The [SEATS & Fleet 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 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.

FY23 Budgetary Goals:

- Goal:** Keep the FTE busy working. Find ways for staff to help other departments if SEATS continues to provide low number of trips.
Measurable outcome: Other departments will see lower expenditures and higher productivity and customer service to the public should improve.
- Goal:** Keep Transportation/Fleet staff healthy by providing training, safety committee, protective equipment and a safe environment by cleaning and sanitizing.
Measurable outcome: Less sick leave than the prior fiscal year.

Budget Highlights for FY23:

- Increase in budgeted revenues of \$272,575 or 10.2% compared to FY22 due to receiving fuel reimbursement from other county departments
- Decrease in budgeted personnel expenditures of \$31,647 or 0.9% compared to FY22 due to fewer part time drivers because of Covid-19 ride reduction
- Increase in budgeted operations expenses of \$337,225 or 50.4% compared to FY22 mainly due to increased fuel costs because department is now paying for county fuel
- Decrease in budgeted capital expenses of \$22,786 or 12.6% compared to FY22 due to no replacement buses or pool vehicles purchased in FY23

SEATS PARATRANSIT & FLEET DEPARTMENT (continued)

SEATS Paratransit & Fleet Department Financial Summary Table:

SEATS/Fleet	Department 12					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	2,283,100	1,672,331	2,265,650	2,370,725	105,075	4.6%
Licenses & Permits	-	-	-	-	-	
Charges for Services	219,350	49,805	252,500	202,000	(50,500)	-20.0%
Uses of Money & Property	3,706	406	3,000	1,000	(2,000)	-66.7%
Miscellaneous	123,965	155,375	132,100	357,100	225,000	170.3%
Other Financing Sources	8,193	18,756	17,000	12,000	(5,000)	-29.4%
Total	\$2,638,314	\$1,896,673	\$2,670,250	\$2,942,825	\$272,575	10.2%
Expenses:						
Personnel	3,081,869	2,800,422	3,496,496	3,464,849	(31,647)	-0.9%
Operating	567,225	536,642	669,135	1,006,360	337,225	50.4%
Capital/Technology	210,029	185,177	180,986	158,200	(22,786)	-12.6%
Total	\$3,859,123	\$3,522,241	\$4,346,617	\$4,629,409	\$282,792	6.5%

SEATS Paratransit & Fleet Department Performance Measures:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
SEATS/Fleet:						
# of trips	75,000	71,000	33,000	95,711	130,238	127,519
# of fleet workorders	650	660	662	766	815	916

SECONDARY ROADS DEPARTMENT



Department Description:

The [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.

FY23 Budgetary Goals:

- Goal:** Hire an Assistant to the County Engineer
Measurable outcome: Reduced outside service costs
- Goal:** Digital and index road vacation files
Measurable outcome: Saves money and time, and makes the process more efficient
- Goal:** Develop on-line permitting process
Measurable outcome: Electronic on-line permitting process

SECONDARY ROADS DEPARTMENT (continued)

Budget Highlights for FY23:

- Increase in budgeted revenues of \$134,155 or 1.9% compared to FY22 mainly due to an increase in road use taxes
- Increase in budgeted personnel expenditures of \$407,093 or 7.6% compared to FY22 due to an additional personnel
- Increase in budgeted operations expenses of \$915,586 or 13.0% compared to FY22 due to an increase in road maintenance and material costs
- Increase in budgeted capital expenses of \$474,098 or 14.2% compared to FY21 due to an increase in road and bridge construction projects for FY23

Secondary Roads Department Financial Summary Table:

Secondary Roads	Department 49					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	7,059,457	8,768,949	7,165,882	7,247,129	81,247	1.1%
Licenses & Permits	7,050	6,650	6,000	30,000	24,000	400.0%
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	68,024	43,966	72,458	87,700	15,242	21.0%
Other Financing Sources	-	16,770	1,334	15,000	13,666	1024.4%
Total	\$7,134,531	\$8,836,335	\$7,245,674	\$7,379,829	\$134,155	1.9%
Expenses:						
Personnel	4,872,463	5,016,940	5,324,650	5,731,743	407,093	7.6%
Operating	6,536,748	5,213,765	7,053,414	7,969,000	915,586	13.0%
Capital/Technology	5,358,897	2,701,330	3,347,057	3,821,155	474,098	14.2%
Total	\$16,768,108	\$12,932,035	\$15,725,121	\$17,521,898	\$1,796,777	11.4%

Secondary Roads Department Performance Measures:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Secondary Roads:						
# miles of roads plowed	32,000	31,337	61,359	32,615	80,041	40,547
# of structures repaired	60	67	65	83	60	61

COUNTY SHERIFF'S OFFICE



Office Description:

The [County Sheriff's Office](#) is the county's principal peace officer/law enforcement official for the unincorporated areas who is elected every four years. The 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.

FY22 Budgetary Goals:

- Goal:** Relocate Jail Alternatives operations from HHS building to the Sheriff's Office
Measurable outcome: More efficient access to the jail population
- Goal:** Add detective position to Sheriff's Office
Measurable outcome: Faster processing of forensic evidence

COUNTY SHERIFF'S OFFICE (continued)

Budget Highlights for FY23:

- Increase in budgeted revenues of \$70,312 or 6.3% compared to FY22 mainly due to higher paying policing contract with cities
- Increase in budgeted personnel expenses of \$1,114,591 or 9.6% compared to FY22 mainly due to command staff pay increases and additional 1.0 FTE Patrol Deputy
- Increase in budgeted operations expenses of \$151,913 or 7.1% compared to FY22 due to outside food service costs
- Increase in budgeted capital expenses of \$353,133 or 62.5% compared to FY22 mainly due to replacing body and vehicle cameras

County Sheriff's Office Financial Summary Table:

Sheriff	Department 08					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	810,955	764,927	764,629	867,441	102,812	13.4%
Licenses & Permits	-	-	-	-	-	
Charges for Services	314,147	340,054	333,350	303,350	(30,000)	-9.0%
Use of Money & Property	10,728	6,239	6,900	6,900	-	0.0%
Miscellaneous	12,733	4,975	11,000	8,500	(2,500)	-22.7%
Other Financing Sources	-	-	-	-	-	
Total	\$1,148,563	\$1,116,195	\$1,115,879	\$1,186,191	\$70,312	6.3%
Expenses:						
Personnel	9,990,687	10,383,820	11,553,899	12,668,490	1,114,591	9.6%
Operating	1,465,342	1,231,590	2,127,295	2,279,208	151,913	7.1%
Capital/Technology	398,102	451,777	564,835	917,968	353,133	62.5%
Total	\$11,854,131	\$12,067,187	\$14,246,029	\$15,865,666	\$1,619,637	11.4%

County Sheriff's Office Performance Measures:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
County Sheriff:						
# of jail booking	4,950	4,650	3,646	4,355	5,298	5,102
# of service calls	40,000	38,236	28,188	32,749	37,551	35,284

SOCIAL SERVICES DEPARTMENT



Department Description:

The [Social Services Department](#) 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.

FY23 Budgetary Goals:

- Goal:** Improve efficiency, accuracy, tracking of outcomes and fiscal accountability for County sponsored grant making and grant management
Measurable outcome: Obtain training on the new Blackbaud grant making software and implement for County funded grant opportunities beginning in FY23.
- Goal:** Increase in consumer feedback regarding experience with Johnson County Social Services in a more efficient and accurate manner
Measurable outcome: Obtain training in the Qualtrics software and implement customer service survey with a minimum of two JCSS programs by the end of FY23

Budget Highlights for FY23:

- Increase in budgeted revenues of \$29,282 or 11.7% compared to FY22 mainly due to increased grant revenue and additional reimbursement revenue
- Increase in budgeted personnel expenses of \$175,153 or 15.3% compared to FY22 mainly due to an extra pay period in FY23
- Increase in budgeted operating expenses of \$305,200 or 26.7% compared to FY22 due to an increase in general assistance expenses

SOCIAL SERVICES DEPARTMENT (continued)

Social Services Department Financial Summary Table:

Social Services	Department 45					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	247,149	203,292	229,810	251,092	21,282	9.3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	11,310	9,307	12,000	12,000	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	5,391	7,720	8,500	16,500	8,000	94.1%
Other Financing Sources	-	-	-	-	-	
Total	\$263,850	\$220,319	\$250,310	\$279,592	\$29,282	11.7%
Expenses:						
Personnel	950,625	1,071,228	1,147,785	1,322,938	175,153	15.3%
Operating	525,054	338,285	1,142,816	1,448,016	305,200	26.7%
Capital/Technology	-	-	-	-	-	
Total	\$1,475,679	\$1,409,513	\$2,290,601	\$2,770,954	\$480,353	21.0%

Social Services Department Performance Measure:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Social Services:						
# of households receiving general assistance	900	800	326	536	601	562

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.

FY23 Budgetary Goals:

- Goal:** Remain self-sustaining without county funding which matches the county strategic plan of “Maintain financial health and stability of Johnson County government”.
Measurable outcome: Case Management will demonstrate that the program’s revenues will equal or outpace expenditures
- Goal:** Continue to provide presentations on Medicaid, waivers, and Case Management to outside entities which matches the county strategic plan of “Improve communication strategies and methods with Johnson County government employees and the public”.
Measurable outcome: Case Management program will continue to receive and respond to referrals and inquiries.

Budget Highlights for FY23:

- Increase in budgeted revenues of \$28,552 or 6.2% compared to FY22 due to increased case reimbursement
- Increase in budgeted personal expenses of \$29,958 or 6.6% compared to FY22 due to an extra pay period in FY23
- Decrease in budgeted operating expenses of \$1,400 or 23.8% compared to FY22 due to reduced expenses in several areas

TARGETED CASE MANAGEMENT DEPARTMENT (continued)

Targeted Case Management Department Financial Summary Table:

Targeted Case Management	Department 42					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	443,205	450,516	463,026	491,584	28,558	6.2%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	\$443,205	\$450,516	\$463,026	\$491,584	\$28,558	6.2%
Expenses:						
Personnel	429,816	458,215	457,151	487,109	29,958	6.6%
Operating	1,849	1,677	5,875	4,475	(1,400)	-23.8%
Capital/Technology	-	-	-	-	-	
Total	\$431,665	\$459,892	\$463,026	\$491,584	\$28,558	6.2%

COUNTY TREASURER'S OFFICE



Office Description:

The [County Treasurer's Office](#) 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.

FY23 Budgetary Goals:

- Goal:** Maximize revenue with minimal staff
Measurable outcome: Complete all work with 16.0 FTE, the same number for the last several years
- Goal:** Minimize wait time in line
Measurable outcome: Reduced wait time

Budget Highlights for FY23:

- Increase in budgeted revenues of \$72,500 or 5.6% compared to FY22 mainly due to increased motor vehicle registrations
- Increase in budgeted personnel expenses of \$111,119 or 7.2% compared to FY22 mainly due to an extra pay period in FY23
- Increase in budgeted operating expenses of \$9,590 or 5.9% compared to FY22 mainly due to an increase in postage costs related to increased motor vehicle registrations
- Increase in budgeted technology expenses of \$2,000 or 7.3% compared to FY22 due to an increase in software costs

COUNTY TREASURER'S OFFICE (continued)

County Treasurer's Office Financial Summary Table:

Treasurer	Department 14					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	1,229,247	1,612,505	1,300,745	1,373,245	72,500	5.6%
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	563	516	375	375	-	0.0%
Other Financing Sources	-	-	-	-	-	-
Total	\$1,229,810	\$1,613,021	\$1,301,120	\$1,373,620	\$72,500	5.6%
Expenses:						
Personnel	1,189,820	1,289,139	1,551,289	1,662,408	111,119	7.2%
Operating	126,273	137,260	163,350	172,940	9,590	5.9%
Capital/Technology	85,081	27,754	27,300	29,300	2,000	7.3%
Total	\$1,401,174	\$1,454,153	\$1,741,939	\$1,864,648	\$122,709	7.0%

County Treasurer's Office Performance Measures:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Treasurer:						
# of titles issued	62,030	59,130	41,838	32,456	34,074	33,644
# of registrations issued	176,646	168,246	176,984	168,554	164,801	163,830

VETERANS AFFAIRS DEPARTMENT



Department Description:

The [Veterans Affairs 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 Programs

- 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.

FY23 Budgetary Goals:

1. **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.

VETERANS AFFAIRS DEPARTMENT (continued)

Budget Highlights for FY23:

- Decrease in budgeted revenues of \$1,569 or 13.6% compared to FY22 due to reduced donations
- Increase in budgeted personnel expenditures of \$11,731 or 9.2% compared to FY22 due to an extra pay period in FY23
- Decrease in budgeted operating expenses of \$8,598 or 9.0% compared to FY22 due to reduced operating costs

Veterans Affairs Department Financial Summary Table:

Veterans Affairs	Department 50					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	17,950	10,000	10,869	10,000	(869)	-8.0%
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	3,600	300	700	-	(700)	-
Other Financing Sources	-	-	-	-	-	-
Total	\$21,550	\$10,300	\$11,569	\$10,000	-\$1,569	-13.6%
Expenses:						
Personnel	112,502	123,164	127,319	139,050	11,731	9.2%
Operating	45,868	36,680	95,375	86,777	(8,598)	-9.0%
Capital/Technology	238	-	-	-	-	-
Total	\$158,608	\$159,844	\$222,694	\$225,827	\$3,133	1.4%

Veterans Affairs Department Performance Measures:

	Projected FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Veteran Affairs:						
# of veteran assistance claims	530	495	565	514	475	544

OTHER COUNTY DEPARTMENTS

AMERICAN RESCUE PLAN ACT (ARPA) DEPARTMENT

[The American Rescue Plan Act \(ARPA\) Department](#) was established in fiscal year 2021 when the federal government award the county \$14.9 million for Covid-19 recovery. The department has [several projects](#) outlined for the funding and covers most of the 10 service areas.

Budget Highlights for FY23:

- Decrease in budgeted revenues of \$1,470,000 or 100% compared to FY22 due to receiving federal funding in FY22 but none in FY23. There is \$100,000 budgeted for interest revenue in FY23.
- Increase in budgeted operating expenses of \$2,779,000 or 126.4% compared to FY22 due to increase in ARPA projects in FY23
- Decrease in budgeted capital expenses of \$2,279,000 or 65.1% compared to FY221 due to fewer capital related projects in FY23

ARPA Department Financial Summary Table:

ARPA	Department 35					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	100,000	100,000	100%
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	14,700,000	-	(14,700,000)	-100%
Total	\$0	\$0	\$14,700,000	\$100,000	-\$14,600,000	100%
Expenses:						
Personnel	-	-	-	-	-	
Operating	-	-	2,198,000	4,977,000	2,779,000	126%
Capital/Technology	-	-	3,502,000	1,223,000	(2,279,000)	-65%
Total	\$0	\$0	\$5,700,000	\$6,200,000	\$500,000	9%

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 FY23:

- Decrease in budgeted revenues of \$1,534,655 or 2.9% compared to FY221 mainly due to less in bond proceeds
- Increase in budgeted personnel expenses of \$99,000 or 17.9% compared to FY22 mainly due to an increase in vacation and sick leave payout expenses
- Increase in budgeted operations expenses of \$67,978 or 6.2% compared to FY22 mainly due to a pilot program to pay for first responder counseling

Central Services Department Financial Summary Table:

Central Services	Department 18					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	28,547,582	31,560,559	31,730,127	32,389,259	659,132	2.1%
Intergovernmental	1,906,477	19,029,598	1,642,153	1,686,304	44,151	2.7%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	1,367,528	548,643	429,263	398,125	(31,138)	-7.3%
Miscellaneous	317,212	312,551	318,180	303,180	(15,000)	-4.7%
Other Financing Sources	17,839,000	17,540,028	19,057,300	16,865,500	(2,191,800)	-11.5%
Total	\$49,977,799	\$68,991,379	\$53,177,023	\$51,642,368	-\$1,534,655	-2.9%
Expenses:						
Personnel	15,578	19,972	553,661	652,661	99,000	17.9%
Operating	1,913,594	907,221	1,089,151	1,157,129	67,978	6.2%
Capital/Technology	-	-	-	-	-	
Total	\$1,929,172	\$927,193	\$1,642,812	\$1,809,790	\$166,978	10.2%

COURT SERVICES - COUNTY ATTORNEY'S OFFICE

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 FY23:

- No change in the budgeted revenues from FY22
- Increase in budgeted expenses of \$11,000 or 4.8% compared to FY221 due to increased cost of serving civil papers

Court Services - County Attorney's Office Financial Summary Table:

Court Services - County Attorney	Department 28					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	6,201	8,404	4,000	4,000	-	0.0%
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	893	394	500	500	-	0.0%
Other Financing Sources	-	-	-	-	-	-
Total	\$7,094	\$8,798	\$4,500	\$4,500	\$0	0.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	156,783	56,740	228,850	239,850	11,000	4.8%
Capital/Technology	-	-	-	-	-	-
Total	\$156,783	\$56,740	\$228,850	\$239,850	\$11,000	4.8%

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 FY23:

- No change in budgeted revenues from FY22
- No change in budgeted expenditures from FY22

Court Services - County Sheriff's Office Financial Summary Table:

Court Services - Sheriff	Department 47					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	423	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	\$0	\$423	\$0	\$0	\$0	0.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	17,163	9,572	44,200	44,200	-	0.0%
Capital/Technology	-	-	-	-	-	-
Total	\$17,163	\$9,572	\$44,200	\$44,200	\$0	0.0%

GENERAL BASIC GRANTS DEPARTMENT

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

Social Services grants:

<https://www.johnsoncountyiowa.gov/social-services/social-services-block-grants>

Economic Development & Quality of Life grants:

<https://www.johnsoncountyiowa.gov/board-supervisors/economic-development-quality-life-block-grants>

Budget Highlights for FY23:

- Decrease in budgeted revenues of \$30,000 or 54.5% compared to FY22 due to a federal covid-19 grant that is not in FY23
- Decrease in budgeted expenses of \$97,887 or 1.3% compared to FY221 mainly due to decreased cost of Joint Emergency Communication Center (JECC)

General Basic Grants Department Financial Summary Table:

General Basic Block Grants	Department 20					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	10,500	122,422	55,000	25,000	(30,000)	-54.5%
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	\$10,500	\$122,422	\$55,000	\$25,000	-\$30,000	-54.5%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	6,750,666	6,752,681	7,472,692	7,374,805	(97,887)	-1.3%
Capital/Technology	-	-	-	-	-	-
Total	\$6,750,666	\$6,752,681	\$7,472,692	\$7,374,805	-\$97,887	-1.3%

GENERAL SUPPLEMENTAL DEPARTMENT

The General Supplemental 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 FY23:

- Increase in budgeted revenues of \$3,790,511 or 141.6% compared to FY22 due to increased transfer to general fund
- No change in budgeted expenses compared to FY22 because the JECC bonds have matured

General Supplemental Department Financial Summary Table:

General Supplemental Block Grants	Department 21					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	1,745,886	2,341,082	1,381,579	4,932,762	3,551,183	257.0%
Intergovernmental	101,205	122,322	64,997	235,325	170,328	262.1%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	1,070,000	1,150,000	1,230,000	1,299,000	69,000	5.6%
Total	\$2,917,091	\$3,613,404	\$2,676,576	\$6,467,087	\$3,790,511	141.6%
Expenses:						
Personnel	-	-	-	-	-	
Operating	-	-	-	-	-	
Debt Service	468,740	-	-	-	-	
Total	\$468,740	\$0	\$0	\$0	\$0	0.0%

GUIDELINK CENTER DEPARTMENT

The GuideLink Center Department is a facility established in fiscal year 2021 to assist people who are having a substance abuse crisis or mental health crisis and keep them from going to jail or the hospital emergency room. The county provides operational funding for the facility as well as medical attention via paramedics through the county ambulance service. The county contracts with several service providers, one of which manages the facility operations.

The facility can be found here: <https://guidelinkcenter.org/>

Budget Highlights for FY23:

- No budgeted revenues in FY23
- Decrease in budgeted expenditures of \$189,439 or 28.2% compared to FY22. Reduced expenses are a combination of revised client services, revised service provider agreements, and the use of ARPA funding for substance abuse services.

GuideLink Center Department Financial Summary Table:

GuideLink Center	Department 26					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	2,218	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	\$0	\$2,218	\$0	\$0	\$0	0.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	-	387,292	672,000	482,561	(189,439)	-28.2%
Capital/Technology	-	-	-	-	-	-
Total	\$0	\$387,292	\$672,000	\$482,561	-\$189,439	-28.2%

HISTORIC POOR FARM DEPARTMENT

The 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.johnsoncountyiowa.gov/board-of-supervisors/historic-poor-farm>

Budget Highlights for FY23:

- Increase in budgeted revenues of \$29,900 or 393.4% compared to FY22 due to more rental of farm land
- Increase in budgeted operating expenditures of \$31,200 or 22.3% compared to FY22 mainly due to more in professional services
- Decrease in budgeted capital expenditures of \$160,500 or 8.7% compared to FY22 mainly due to less in building construction

Historic Poor Farm Department Financial Summary Table:

Historic Poor Farm	Department 25					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	21,250	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	21,240	2,250	7,600	22,500	14,900	196.1%
Miscellaneous	-	4,000	-	15,000	15,000	100.0%
Other Financing Sources	-	-	-	-	-	-
Total	\$42,490	\$6,250	\$7,600	\$37,500	\$29,900	393.4%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	48,748	42,947	139,600	170,800	31,200	22.3%
Capital/Technology	752,113	547,667	1,842,200	1,681,700	(160,500)	-8.7%
Total	\$800,861	\$590,614	\$1,981,800	\$1,852,500	-\$129,300	-6.5%

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 FY23:

- Decrease in budgeted revenues of \$35,000 or 31.8% compared to FY22 due to less in premium credits
- Increase in budgeted operating expenditures of \$69,000 or 5.8% compared to FY22 due to higher premiums

Insurance Department Financial Summary Table:

Insurance	Department 22					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	137,932	262,139	110,000	75,000	(35,000)	-31.8%
Other Financing Sources	-	-	-	-	-	-
Total	\$137,932	\$262,139	\$110,000	\$75,000	-\$35,000	-31.8%
Expenses:						
Personnel	15,530	2,365	30,000	30,000	-	0.0%
Operating	906,324	1,066,141	1,200,000	1,269,000	69,000	5.8%
Capital/Technology	-	-	-	-	-	-
Total	\$921,854	\$1,068,506	\$1,230,000	\$1,299,000	\$69,000	5.6%

JUVENILE JUSTICE 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 FY23:

- Decrease in budgeted revenues of \$1,000 or 100% compared to FY22 due to an expected decrease in reimbursements
- Decrease in budgeted operating expenses of \$2,000 or 0.3% compared to FY22 due to less expected juvenile detention expenses

Juvenile Justice Department Financial Summary Table:

Juvenile Justice-Court Services	Department 27					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	275	755	1,000	-	(1,000)	-100.0%
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	\$275	\$755	\$1,000	\$0	-\$1,000	-100.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	536,891	510,828	789,635	787,635	(2,000)	-0.3%
Capital/Technology	-	-	-	-	-	-
Total	\$536,891	\$510,828	\$789,635	\$787,635	-\$2,000	-0.3%

JUVENILE CRIME PREVENTION DEPARTMENT

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

Budget Highlights for FY23:

- No change in budgeted revenues compared to FY22
- Decrease in budgeted expenses of \$3,000 or 0.8% compared to FY22 due to decrease in expenses for youth empowerment

Juvenile Crime Prevention Department Financial Summary Table:

Juvenile Crime Prevention	Department 54					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	10,000	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	\$10,000	\$0	\$0	\$0	\$0	0.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	286,925	237,178	359,500	356,500	(3,000)	-0.8%
Capital/Technology	-	-	-	-	-	-
Total	\$286,925	\$237,178	\$359,500	\$356,500	-\$3,000	-0.8%

SUBSTANCE ABUSE DEPARTMENT

The Substance Abuse Department (previously named Behavioral Services Department and also Institutional Accounts), now expends resources for court related substance abuse services. The substance abuse inpatient residential treatment portion is now included in Department 26, GuideLink Center.

Budget Highlights for FY23:

- No budgeted revenues in FY23
- In FY23 the majority of the substance abuse treatment budget was included in Department 26, GuideLink Center. In FY23, expenses dropped by \$236,500 (79.7%) to \$60,200 for court related services.

Substance Abuse Department Financial Summary Table:

Substance Abuse	Department 41					
	FY2020	FY2021	FY2022	FY2023	\$	%
	Actual	Actual	Amended	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	0.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	38,950	37,436	296,700	60,200	(236,500)	-79.7%
Capital/Technology	-	-	-	-	-	-
Total	\$38,950	\$37,436	\$296,700	\$60,200	-\$236,500	-79.7%

SUPPLEMENTAL INFORMATION

FINANCIAL POLICIES

Johnson County Capital Improvement Budget Policy

1. The County will make capital improvements in accordance with the adopted Maintenance and Capital Improvement Plan (MCIP) 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 Capital Projects Committee will develop a Maintenance and Capital Improvement Plan (MCIP) 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.

FINANCIAL POLICIES (continued)

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 U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and, if applicable, Title 2, U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).
3. 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 three years and selected on a competitive basis. The financial results will be published annually in the Comprehensive Annual Financial Report (CAFR).
4. The independent audit will be reviewed annually by the Finance Committee and be placed on the Board of Supervisors agenda for discussion/action.
5. Effective internal control procedures will be maintained by County elected officials and department heads and annually reviewed by the County's independent auditor.
6. At least once every five years, the Finance Committee and Board of Supervisors will review capitalization threshold policies.
7. Annually, County elected officials and department heads will perform a physical inventory of all capital assets and forward the results to the Finance Department for compilation.
8. The Finance Administrator will review monthly budget reports and make monthly reports to the Board of Supervisors.

FINANCIAL POLICIES (continued)

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.

FINANCIAL POLICIES (continued)

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.

FINANCIAL POLICIES (continued)

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.

FINANCIAL POLICIES (continued)

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

FINANCIAL POLICIES (continued)

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.

FINANCIAL POLICIES (continued)

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 ratepayer 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.

FINANCIAL POLICIES (continued)

Johnson County Investment Policy

Scope of Investment Policy

The Investment Policy of Johnson County shall apply to all operating funds, bond proceeds, 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.

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.

FINANCIAL POLICIES (continued)

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. 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 instrumentality's.
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 instrumentality's and Johnson County takes delivery of the collateral either directly or through an authorized custodian .

FINANCIAL POLICIES (continued)

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.

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

FINANCIAL POLICIES (continued)

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.

FINANCIAL POLICIES (continued)

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 service utility of a building or to extend its total estimated useful life (improvements or betterments). The amount should

FINANCIAL POLICIES (continued)

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

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.

FINANCIAL POLICIES (continued)

Formula = Historical cost/Estimated Useful Live

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 should not 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.

FINANCIAL POLICIES (continued)

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 consti-

FINANCIAL POLICIES (continued)

tutional 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 that will be subject to the constraint, may be determined in the subsequent period.

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

Assigned fund balance includes all remaining amounts (except for negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed and amounts in the general fund that are intended to be used for a specific purpose. However, governments should not report an assignment for an amount to a specific purpose if the assignment would result in a deficit in unassigned fund balance.

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

Fund Type Definitions:

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

FINANCIAL POLICIES (continued)

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 Terms:

General Fund = General Basic + General Supplemental

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

FINANCIAL POLICIES (continued)

Johnson County, Iowa Procurement Policy for Federal Grant and Loan Award Funds

Preliminary Note: When spending federal grant and loan award funds, local governments such as Johnson County are required to adopt written procurement policies that conform to applicable federal law and the Uniform Guidance. (2 C.F.R. § 200.318(a)) For individual contracts, Johnson County personnel should also consult their grant award documents and with their federal grantor agency to determine whether additional procurement requirements apply.

I. Purpose

The purpose of this policy is to establish guidelines that meet or exceed the procurement requirements for purchases of goods (apparatus, supplies, materials, and equipment), services, and construction or repair projects when federal funds are being used in whole or in part to pay for the cost of the contract. To the extent that other sections of procurement policies and procedures adopted by Johnson County, Iowa are more restrictive than those contained in this policy, local policies and procedures shall be followed.

II. Policy

- A. **Application of Policy.** This policy applies to contracts for purchases, services, and construction or repair work funded with federal financial assistance (direct or reimbursed). The requirements of this Policy also apply to any subrecipient of the funds.

All federally funded projects, loans, grants, and sub-grants, whether funded in part or wholly, are subject to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal awards (Uniform Guidance) codified at 2 C.F.R. Part 200 unless otherwise directed in writing by the federal agency or state pass-through agency that awarded the funds.

- B. **Compliance with Federal Law.** All procurement activities involving the expenditure of federal funds must be conducted in compliance with the Procurement Standards codified in 2 C.F.R. § 200.317 through § 200-326 unless otherwise directed in writing by the federal agency or state pass-through agency that awarded the funds. Johnson County will follow all applicable local, state, and federal procurement requirements when expending federal funds. Should Johnson County have more stringent requirements, the most restrictive requirement shall apply so long as it is consistent with state and federal law.
- C. **Contract Award.** All contracts shall be awarded only to the lowest responsive responsible bidder possessing the ability to perform successfully under the terms and conditions of the contract.
- D. **No Evasion.** No contract may be divided to bring the cost under bid thresholds or to evade any requirements under this Policy or state and federal law.

FINANCIAL POLICIES (continued)

- E. **Contract Requirements.** All contracts paid for in whole or in part with federal funds shall be in writing. The written contract must include or incorporate by reference the provisions required under 2 C.F.R § 200.326 and as provided for under 2 C.F.R. Part 200, Appendix II.
- F. **Contractors' Conflict of Interest.** Designers, suppliers, and contractors that assist in the development or drafting of specifications, requirements, statements of work, invitation for bids or requests for proposals shall be excluded from competing for such requirements.
- G. **Approval and Modification.** The administrative procedures contained in this Policy are administrative and may be changed as necessary at the staff level to comply with state and federal law.

III. General Procurement Standards and Procedures:

The Johnson County department or office conducting the procurement (the "Procuring Agency") shall procure all contracts in accordance with the requirements of this Section of the Policy.

- A. **Necessity.** Purchases must be necessary to perform the scope of work and must avoid acquisition of unnecessary or duplicative items. The Procuring Agency should check with the federal surplus property agency prior to buying new items when feasible and less expensive. Strategic sourcing should be considered with other departments, agencies and/or offices who have similar needs to consolidate procurements and services to obtain better pricing.
- B. **Clear Specifications.** All solicitations must incorporate a clear and accurate description of the technical requirements for the materials, products, or services to be procured, and shall include all other requirements which bidders must fulfill and all other factors to be used in evaluating bids or proposals. Technical requirements must not contain features that restrict competition.
- C. **Notice of Federal Funding.** All bid solicitations must acknowledge the use of federal funding for the contract. In addition, all prospective bidders or offerors must acknowledge that funding is contingent upon compliance with all terms and conditions of the funding award.
- D. **Compliance by Contractors.** All solicitations shall inform prospective contractors that they must comply with all applicable federal laws, regulations, executive orders, and terms and conditions of the funding award.

FINANCIAL POLICIES (continued)

- E. Fixed Price.** Solicitations must state that bidders shall submit bids on a fixed price basis and that the contract shall be awarded on this basis unless otherwise provided for in this Policy. Cost plus percentage of cost contracts are prohibited. Time and materials contracts are prohibited in most circumstances. Time and materials contracts will not be used unless no other form of contract is suitable and the contract includes a “Not to Exceed” amount. A time and materials contract shall not be awarded without express written permission of the federal agency or state pass-through agency that awarded the funds.
- F. Use of Brand Names.** When possible, performance or functional specifications are preferred to allow for more competition leaving the determination of how to reach the required result to the contractor. Brand names may be used only when it is impractical or uneconomical to write a clear and accurate description of the requirement(s). When a brand name is listed, it is used as reference only and “or equal” must be included in the description.
- G. Lease versus Purchase.** Under certain circumstances, it may be necessary to perform an analysis of lease versus purchase alternatives to determine the most economical approach.
- H. Dividing Contract for M/WBE Participation.** If economically feasible, procurements may be divided into smaller components to allow maximum participation of small and minority businesses and women business enterprises. The procurement cannot be divided to bring the cost under bid thresholds or to evade any requirements under this Policy.
- I. Documentation.** Documentation must be maintained by the Procuring Agency detailing the history of all procurements under this Policy. The documentation should include the procurement method used, contract type, basis for contractor selection, price, sources solicited, public notices, cost analysis, bid documents, addenda, amendments, contractor’s responsiveness, notice of award, copies of notices to unsuccessful bidders or offerors, record of protests or disputes, bond documents, notice to proceed, purchase order, and contract. All documentation relating to the award of any contract must be made available to the granting agency upon request.
- J. Cost Estimate.** For all procurements costing \$250,000 or more, the Procuring Agency shall develop an estimate of the cost of the procurement prior to soliciting bids. Cost estimates may be developed by reviewing prior contract costs, online review of similar products or services, or other means by which a good faith cost estimate may be obtained. Cost estimates for construction and repair contracts may be developed by the project designer.
- K. Contract Requirements.** The Procuring Agency must prepare or ensure any resulting written contract incorporates the provisions referenced in Section II.C of this Policy.

FINANCIAL POLICIES (continued)

- L. Debarment.** No contract shall be awarded to a contractor included on the federally debarred bidder's list.
- M. Contractor Oversight.** The Procuring Agency receiving the federal funding must maintain oversight of the contract to ensure that contractor is performing in accordance with the contract terms, conditions, and specifications.
- N. Open Competition.** Solicitations shall be prepared in a way to be fair and provide open competition. The procurement process shall not restrict competition by imposing unreasonable requirements on bidders, including but not limited to unnecessary supplier experience, excessive or unnecessary bonding, specifying a brand name without allowing for "or equal" products, or other unnecessary requirements that have the effect of restricting competition.
- O. Geographic Preference.** No contract shall be awarded on the basis of a geographic preference.

IV. Specific Procurement Procedures

Procuring Agency shall solicit bids in accordance with the requirements under this Section of the Policy based on the type and cost of the contract.

- A. Service Contracts** (except for A/E professional services) and **Purchase Contracts costing less than \$10,000** shall be procured using the Uniform Guidance "micro-purchase" procedure (2 C.F.R. § 200.320(a)) as follows:
 - 1. The contract may be awarded without soliciting pricing or bids if the price of the goods or services is considered to be fair and reasonable.
 - 2. To the extent practicable, purchases must be distributed among qualified suppliers.
- B. Service Contracts** (except for A/E professional services) and **Purchase Contracts costing \$10,000 up to \$90,000** shall be procured using the Uniform Guidance "small purchase" procedure (2 C.F.R. § 200.320(b)) as follows:
 - 1. Obtain price or rate quotes from an "adequate number" of qualified sources (a federal grantor agency might issue guidance interpreting "adequate number," so the Requesting Department should review the terms and conditions of the grant award documents to confirm whether specific guidance has been issued).
 - 2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 C.F.R. § 200.321.
 - 3. Cost or price analysis is not required prior to soliciting bids.
 - 4. Award the contract on a fixed-price basis (a not-to-exceed basis is permissible for service contracts where obtaining a fixed price is not feasible).
 - 5. Award the contract to the lowest responsive, responsible bidder.

FINANCIAL POLICIES (continued)

C. Service Contracts (except for A/E professional services) and **Purchase Contracts costing \$90,000 and above** shall be procured using the Uniform Guidance “sealed bid” procedure (2 C.F.R. § 200.320(c)) as follows:

1. Cost or price analysis is required prior to soliciting bids.
2. Complete specifications or purchase description must be made available to all bidders.
3. The bid must be formally advertised in a newspaper of general circulation for at least seven full days between the date of the advertisement and the date of the public bid opening. Electronic-only advertising must be authorized by the governing board. The advertisement must state the date, time, and location of the public bid opening, indicate where specifications may be obtained, and reserve to the governing board the right to reject any or all bids only for “sound documented reasons.”
4. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 C.F.R. § 200.321.
5. Open bids at the public bid opening on the date, time, and at the location noticed in the public advertisement. All bids must be submitted sealed. A minimum of 2 bids must be received in order to open all bids.
6. Award the contract to the lowest responsive, responsible bidder on a fixed-price basis. Governing board approval is required for purchase contracts unless the governing board has delegated award authority to an individual official or employee. Any and all bids may be rejected only for “sound documented reasons.”

D. Service Contracts (except for A/E professional services) **costing \$250,000 and above** may be procured using the Uniform Guidance “competitive proposal” procedure (2 C.F.R. § 200.320(d)) when the “sealed bid” procedure is not appropriate for the particular type of service being sought. The procedures are as follows:

1. A Request for Proposals (RFP) must be publicly advertised. Formal advertisement in a newspaper is not required so long as the method of advertisement will solicit proposals from an “adequate number” of qualified firms.
2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. § 200.321.
3. Identify evaluation criteria and relative importance of each criteria (criteria weight) in the RFP.
4. Consider all responses to the publicized RFP to the maximum extent practical.
5. Must have a written method for conducting technical evaluations of proposals and selecting the winning firm.
6. Award the contract to the responsible firm with most advantageous proposal taking into account price and other factors identified in the RFP. Governing board approval is not required.
7. Award the contract on a fixed-price or cost-reimbursement basis.

FINANCIAL POLICIES (continued)

E. Construction and repair contracts costing less than \$10,000 shall be procured using the Uniform Guidance “micro-purchase” procedure (2 C.F.R. § 200.320(a)) as follows:

1. The contract may be awarded without soliciting pricing or bids if the price of the goods or services is considered to be fair and reasonable.
2. To the extent practicable, contracts must be distributed among qualified suppliers.

F. Construction and repair contracts costing \$10,000 up to \$250,000 shall be procured using the Uniform Guidance “small purchase” procedure (2 C.F.R. § 200.320(b)) as follows:

1. Obtain price or rate quotes from an “adequate number” of qualified sources (a federal grantor agency might issue guidance interpreting “adequate number,” so the requesting department should review the terms and conditions of the grant award documents to confirm whether specific guidance has been issued).
2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as required under 2 C.F.R. § 200.321.
3. Cost or price analysis is not required prior to soliciting bids, although price estimates may be provided by the project designer.
4. Award the contract on a fixed-price or not-to-exceed basis.
5. Award the contract to the lowest responsive, responsible bidder. Governing board approval is not required.

Caution: building or construction work, excluding road construction, must also comply with Iowa’s public bidding laws. Please ensure that all public improvement projects are executed in accordance with Iowa Code Chapter 26 and any Johnson County capital projects guide or equivalent policy document, if adopted, subject to Section II.B above.

G. Construction and repair contracts costing \$250,000 up to \$500,000 shall be procured using the Uniform Guidance “sealed bid” procedure (2 C.F.R. § 200.320(c)) as follows:

1. Cost or price analysis is required prior to soliciting bids (this cost estimate may be provided by the project designer).
2. Complete specifications must be made available to all bidders.
3. Publicly advertise the bid solicitation for a period of time sufficient to give bidders notice of opportunity to submit bids (formal advertisement in a newspaper is not required so long as other means of advertising will provide sufficient notice of the opportunity to bid). The advertisement must state the date, time, and location of the public bid opening, and indicate where specifications may be obtained.
4. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. § 200.321.
5. Open the bids at the public bid opening on the date, time, and at the location noticed in the public advertisement. All bids must be submitted sealed. A minimum of 2 bids must be received in order to open all bids.
6. A 5% bid bond is required of all bidders. Performance and payment bonds of 100% of the contract price is required of the winning bidder.

FINANCIAL POLICIES (continued)

7. Award the contract on a firm fixed-price basis.
8. Award the contract to the lowest responsive, responsible bidder. Governing board approval is not required. Any and all bids may be rejected only for “sound documented reasons.”

Caution: building or construction work, excluding road construction, must also comply with Iowa’s public bidding laws. Please ensure that all public improvement projects are executed in accordance with Iowa Code Chapter 26 and any Johnson County capital projects guide or equivalent policy document, if adopted, subject to Section II.B above.

H. Construction and repair contracts costing \$500,000 and above shall be procured using a combination of the most restrictive requirements of the Uniform Guidance “sealed bid” procedure (2 C.F.R. § 200.320(c)) as follows:

1. Cost or price analysis is required prior to soliciting bids (this cost estimate should be provided by the project designer).
2. Complete specifications must be made available to all bidders.
3. Formally advertise the bid in a newspaper of general circulation for at least seven full days between the date of the advertisement and the date of the public bid opening. Electronic-only advertising must be authorized by the governing board. The advertisement must state the date, time, and location of the public bid opening, indicate where specifications may be obtained, and reserve to the governing board the right to reject any or all bids only for “sound documented reasons.”
4. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. § 200.321.
5. Open the bids at the public bid opening on the date, time, and at the location noticed in the public advertisement. All bids must be submitted sealed and in paper form. A minimum of 3 bids must be received in order to open all bids.
6. A 5% bid bond is required of all bidders (a bid that does not include a bid bond cannot be counted toward the 3-bid minimum requirement). Performance and payment bonds of 100% of the contract price is required of the winning bidder.
7. Award the contract on a firm fixed-price basis.
8. Award the contract to the lowest responsive, responsible bidder. Governing board approval is required and cannot be delegated. The governing board may reject and all bids only for “sound documented reasons.”

Caution: building or construction work, excluding road construction, must also comply with Iowa’s public bidding laws. Please ensure that all public improvement projects are executed in accordance with Iowa Code Chapter 26 and any Johnson County capital projects guide or equivalent policy document, if adopted, subject to Section II.B above.

I. Contracts for Architectural and Engineering Services costing under \$250,000 shall be procured in accordance with any Johnson County capital projects guide or equivalent policy document, if adopted, subject to Section II.B above.

FINANCIAL POLICIES (continued)

- J. **Contracts for Architectural and Engineering Services costing \$250,000 or more** shall be procured using the Uniform Guidance “competitive proposal” procedure (2 C.F.R. § 200.320(d)(5)) as follows:
1. Publically advertise a Request for Qualifications (RFQ) to solicit qualifications from qualified firms (formal advertisement in a newspaper is not required). Price (other than unit cost) shall not be solicited in the RFQ.
 2. Take affirmative steps to solicit price quotes from M/WBE vendors and suppliers as provided under 2 C.F.R. § 200.321.
 3. Identify the evaluation criteria and relative importance of each criteria (the criteria weight) in the RFQ.
 4. Proposals must be solicited from an “adequate number of qualified sources” (an individual federal grantor agency may issue guidance interpreting “adequate number”).
 5. Must have a written method for conducting technical evaluations of proposals and selecting the best qualified firm.
 6. Consider all responses to the publicized RFQ to the maximum extent practical.
 7. Evaluate qualifications of respondents to rank respondents and select the most qualified firm. Preference may be given to in-state (but not local) firms provided that granting the preference leaves an appropriate number of qualified firms to compete for the contract given the nature and size of the project.
 8. Price cannot be a factor in the initial selection of the most qualified firm.
 9. Once the most qualified firm is selected, negotiate fair and reasonable compensation. If negotiations are not successfully, repeat negotiations with the second-best qualified firm.
 10. Award the contract to best qualified firm with whom fair and reasonable compensation has been successfully negotiated. Governing board approval is not required.

Caution: Procurements for Architectural and Engineering Services costing \$250,000 or more shall also follow any Johnson County capital projects guide or equivalent policy document, if adopted, subject to Section II.B above.

V. Exceptions

Non-competitive contracts are allowed **only** under the following conditions and with the written approval of the federal agency or state pass-through agency that awarded the federal funds:

- A. Sole Source.** A contract may be awarded without competitive bidding when the item is available from only one source. The Procuring Agency shall document the justification for and lack of available competition for the item. A sole source contract must be approved by the governing board.
- B. Public Exigency.** A contract may be awarded without competitive bidding when there is a public exigency. A public exigency exists when there is an imminent or actual threat to

FINANCIAL POLICIES (continued)

public health, safety, and welfare, and the need for the item will not permit the delay resulting from a competitive bidding.

- C. Inadequate Competition.** A contract may be awarded without competitive bidding when competition is determined to be inadequate after attempts to solicit bids from a number of sources as required under this Policy does not result in a qualified winning bidder.
- D. Federal Contract.** A contract may be awarded without competitive bidding when the purchase is made from a federal contract available on the U.S. General Services Administration schedules of contracts.
- E. Awarding Agency Approval.** A contract may be awarded without competitive bidding with the express written authorization of the federal agency or state pass-through agency that awarded the federal funds so long as awarding the contract without competition is consistent with state law.

FINANCIAL POLICIES (continued)

Johnson County General Purchasing and Procurement Policy

Effective Date

This policy shall be effective upon adoption.

Definitions

“County” refers to Johnson County, including its offices, departments, boards, employees, and agents.

“Board” refers to Johnson County Board of Supervisors

“Department” refers to an office, department, board, commission or agency of the County.

“Department Head” refers to a department head of the County or designee assigned purchasing responsibilities. Designee names shall be communicated to the Board. The Board maintains authority over each Department Head.

“Elected Official” refers to an elected official of Johnson County.

“DHEO” refers to Department Heads and Elected Officials.

“Purchase” is defined as the transmission of public money from the County to another entity by an act or agreement founded upon valuable consideration resulting in the acquisition of any and all supplies, material, equipment, services, or real or personal property for the benefit of the County by any department, and includes any and all articles and supplies which shall be furnished to or used by any department, including any and all printing, periodicals, stationery and the rental, repair and maintenance of equipment and machinery, hardware, software, or intellectual property.

“Procurement” refers to a purchasing process that controls quantity, quality, sourcing, and timing to ensure the best possible total cost of ownership.

“Contract” refers to any written instrument or electronic document containing the elements of offer, acceptance, and consideration to which the County is a party.

“Lease” refers to a contract conveying from an entity to the County the use of real or personal property for a designated period of time in return for payment or other valuable consideration.

“Lease-Purchase” includes, but is not limited to, an arrangement in which title of ownership transfers at or shortly after the end of the lease term.

“Proposal” refers to a price given by a vendor for the supplies, material, equipment and/or services, as described to the vendor, but is not an authorization to ship, or of purchase. Notice to

FINANCIAL POLICIES (continued)

public of Request for Proposal (RFP) shall follow the best communication and practice for good/service requested.(e.g., web pages, mailings within certain range, industry or organization publications, etc.)

“Bid” refers to a complete proposal, submitted in competition, to execute specified job(s) within a prescribed time, and not exceeding a proposed amount that usually includes labor, equipment, and materials.

“Quotation” refers to an expected, stated price for goods or services given by a vendor, but is not an authorization to ship or of purchase.

General

Johnson County shall conduct all purchasing and procurement transactions in full compliance with Federal and State laws and any applicable Federal and State standards. All purchasing and procurement transactions, either negotiated or competitively bid, and without regard to dollar value, shall be conducted in a manner so as to provide maximum open and free competition and avoid acquisition of unnecessary or duplicative items. Procedures shall be clear and consistent, and maximize the efficiency of payment of purchases. Departments must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

Authority

The Board adopts an annual budget for the County and provides appropriations to the departments. The Board may also adopt budget amendments. The Board empowers Department Heads to make purchasing and procurement decisions within the budgeted line items of the applicable department. Elected Officials have purchasing authority within the capacity of their individual budgets and the scope of statutory duties of their offices. Every County purchase shall be documented on a claim form and presented to the Board prior to the payment. Presentation to the Board shall follow public agenda guidelines and deadlines established by the Clerk to the Board.

Departments shall be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims.

Nothing in this policy shall be construed to limit statutory authority or duty of the Board of Supervisors or any Johnson County Elected Official, nor shall this policy be construed as limiting the discretion of the Board of Supervisors or Elected Officials in the performance of any act or deed deemed necessary and prudent in the best interest of the public.

FINANCIAL POLICIES (continued)

Local Purchases/Procurement

Pursuant to Code of Iowa §23A.3 and Johnson County's adopted Buy Local policy, Johnson County shall first consider using locally-owned businesses within the County if cost and other considerations are relatively equal. However, the County reserves the right to purchase items outside of Johnson County if products or services needed are not readily available in Johnson County, or if a product or service can be purchased outside Johnson County at a considerable cost savings. Cost savings may include calculating costs to the County of operating, maintaining or upgrading the purchase over its expected useful or contractual life. Such local preferences shall not apply if prohibited under applicable Federal or state contracting requirements, nor shall such preferences be construed to prevent or prohibit the giving of a preference to businesses owned or operated by minorities or females as may be provided in any other provision of law.

Sole-Source Purchasing/Procurement (Non-Competitive)

All purchasing and procurement transactions shall be conducted in a manner so as to provide, to the maximum extent practical, competition. However, if open and free competition is not used, sole-source justification shall be provided with the purchase. The justification shall include a description of why it was necessary to purchase non-competitively, such as lack of legitimate competitors, time constraints, or other pertinent information.

Competitive Bids

Public notice calling for the submission of bids shall follow the relevant provisions of the Code of Iowa and the Iowa Administrative Code. The County reserves the right to reject bids or make counter offers.

Federal Funds (see also Grant Guidance, below)

Title 2, Part 200 of the Code of Federal Regulations (CFR), effective December 26, 2014, shall be applicable when federal funds are used for purchases with exceptional consideration for the following:

- Title 2, Part 200.212: *Suspension and debarment*. Non-Federal entities and contractors are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. These regulations restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. In particular, Johnson County will check whether a supplier or contractor is suspended or debarred by the federal government before purchasing and/or awarding a contract or subaward. Departments must check the System for Award Management (SAM.gov – previously EPLS) website (<http://www.sam.gov/>) and ensure, where feasible, that contracts for both goods and services include a certification by the vendor that, to the best of its knowledge and belief that it and its principals are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency in accordance with Executive Order 12549 (2/18/86). Departments should document the Suspension and Debarment verification by including a screen print of the Exclusions search in the file.

FINANCIAL POLICIES (continued)

- Title 2, Part 200.321 (by title): *Contracting with small and minority businesses, women’s business enterprises, and labor surplus area firms*. In particular, Johnson County shall take the six (6) affirmative steps provided in Title 2, Part 200.321(b), those being;
 1. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
 2. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
 3. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
 4. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
 5. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
 6. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.
- Title 2 CFR Part 200 Appendix II (by title)
- The Johnson County, Iowa Procurement Policy for Federal Grant and Loan Award Funds adopted June 27, 2019 (“Johnson County Federal Procurement Policy”)

Fraud Reporting

Johnson County departments, offices, and/or employees are required to disclose, in writing and in a timely manner, all violations of federal criminal law involving fraud, bribery, or gratuity potentially affecting a federal award. This requirement applies to violations involving Johnson County, its employees, and any sub-recipients of a federal grant. If a Johnson County department, office, or employee learns of a violation of federal criminal law involving fraud, bribery, or gratuity potentially affecting a federal grant, the department or employee must report the violation to the Johnson County Grants Coordinator, (319) 356-6000. Reportable violations include not only those violations concerning Johnson County or its employees, but also include violations relating to sub-recipients of award monies. The Johnson County Grants Coordinator is responsible for reporting the violation to the relevant federal agency in writing and in a timely manner.

Johnson County shall disclose such reported violations to the Federal awarding agency or pass-through entity in writing, in compliance with Uniform Grant Guidance, in Title 2 Code of Federal Regulation (C.F.R.) Grants and Agreements, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and shall report certain civil, criminal, or administrative proceedings to SAM where the award includes the term and condition outlined in Appendix XII—Award Term and Condition for Recipient Integrity and Performance Matters. Failure to make required disclosures can result in any of the remedies described in §200.338 Remedies for noncompliance, including suspension or debarment. (See also 2 CFR part 180, 31 U.S.C. 3321, and 41 U.S.C. 2313.)

FINANCIAL POLICIES (continued)

Code of Conduct

No elected officer, employee, or agent of Johnson County shall participate in the selection, award, or administration of a contract supported by federal grant funds, if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when:

- a. The employee, officer, or agent;
- b. Any member of his/her immediate family;
- c. Their partner; or
- d. An organization which employs, or is about to employ any of the above;

has a financial or other interest in the firm selected for award.

Johnson County's officers, employees, or agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or subcontractors.

These standards shall supplement, and be implemented in harmony with, existing conflict of interest and gift policies applicable to County officers and employees under the Johnson County Employee Handbook (as amended), 2 CFR 200.318(c), Code of Iowa Chapter 68B, and Code of Iowa §331.342 and §314.2. The disclosure requirements and discipline provisions of the Johnson County Employee Handbook applicable to conflicts of interest shall apply to circumstances implicated by this Code of Conduct.

As permitted by 2 CFR 200.318(c)(1), those contracts and situations described in Code of Iowa § 331.342(2), shall not be deemed conflicts of interest requiring disclosure and/or discipline.

Loans

Should the County enter into a loan agreement to borrow money for a public purpose, the County shall follow Code of Iowa §331.402 and all other applicable Code sections.

Essential County Purpose Bond or General County Purchase Bond

The County shall follow Code of Iowa §331.441 and all other applicable Code sections, as well as the advice of bond counsel.

Horizontal and Vertical Construction, Reconstruction, or Improvement projects (

Code of Iowa §314.1B established horizontal and vertical bid thresholds for County public improvement projects, and shall be followed for each project. This applies to construction, reconstruction, and improvement projects. Repair or maintenance projects are not subject to the thresholds. Repair or maintenance projects are defined in Iowa Administrative Code 761—180.3(314), and shall be followed for each project. Current bid and quote thresholds available at iowadot.gov/local_systems/publications/bid_limits.htm.

If the estimated total cost of a public improvement project (excluding architectural, landscape architectural, or engineering design services and inspection as defined in Code of Iowa §26.2) is between \$103,000 - \$139,000, and not subject to the Johnson County Federal Procurement Policy, will follow a competitive quotation process. If the estimated total cost of a public

FINANCIAL POLICIES (continued)

improvement exceeds \$139,000 based on the licensed Engineer/Architectural report, the County shall follow the competitive bidding process as described in Code of Iowa Chapter 26, including the prohibition of local prequalification requirements contained in Code of Iowa § 26.16 for public improvements for which competitive bids are required by Chapter 26.

Contract Purchases

Contract purchases, including recurring contracts, shall be pre-approved by the Board. Each Department/Office is responsible for developing and managing its own contracts, and finalizing the specifications and standards expected from the vendor. These standards should be such that the contract performance can be measured. The Board and/or the applicable Department Head or Elected Official may request review by the County Attorney's Office of a new contract for a good or a service, and for recurring contracts if any changes occur. An officer or employee of the County shall not have an interest, direct or indirect, in a County contract as defined in Code of Iowa §331.342.

Grant Guidance

As a recipient and sub-recipient of State and Federal grant dollars, Johnson County shall follow all applicable State procurement requirements and the Johnson County Federal Procurement Policy. Johnson County shall also follow the appropriate federal guidelines issued by the United States Office of Management and Budget (OMB) and the Code of Federal Regulations (CFR), including but not limited to OMB Circular A-102, OMB Circular A-110, 44 CFR Part 13, and 28 CFR Part 66. Johnson County shall follow OMB Circular A-133 Subpart C.300 to comply with auditee responsibilities. If applicable, Johnson County shall follow OMB Circular A-87 (relocated to 2 CFR Part 225) for cost principle standards. Any contracts awarded shall comply with 2 CFR 200.326 and Appendix II of Part 200.

Notification of receipt of State or Federal grant for a Department/Office shall be acknowledged by the Board in a public meeting. State or Federal grant monies which flow through Johnson County accounts shall have unique, identifiable accounting codes established by the Auditor's office. Receipt of property purchased with grant monies shall be used for the purpose intended. Johnson County or the applicable DHEO will be held accountable for the equipment. The DHEO shall have a control system in effect to ensure adequate safeguards to prevent loss, damage, or theft of the property. Departments are encouraged to use Federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

The recipient shall be responsible for proper maintenance and maintain appropriate inventory tracking to assist with financial reporting, and records sufficient to detail the significant history of procurement, including the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price. Property purchased with State or Federal grant dollars will be subject to physical inventory verification conducted annually by the Auditor's office and/or the Finance department.

FINANCIAL POLICIES (continued)

For programs and projects supported by State CDBG funding, Departments will procure items with recycled content following the requirements of Code of Iowa chapter 8A.315-317 and Iowa Administrative Code chapter 11-117.6(5) — Recycled Product and Content. If bids or proposals are solicited, Departments shall include all request for proposals and bid documents the following language:

“The contractor agrees to comply with all the requirements of Code of Iowa chapter 8A.315-317 and Iowa Administrative Code chapter 11-117.6(5) — Recycled Product and Content.”

Emergency Purchases

Emergency purchases may be made by a DHEO following verbal approval of a Board member, if said purchase falls within the limits of this Policy. What constitutes an emergency is at the discretion of the Board, in consultation with the applicable DHEO. When a purchase is to be paid for or reimbursed, directly or indirectly, from Federal funds, noncompetitive procurements may be allowed when it is determined that immediate actions required to address the public exigency or emergency cannot be delayed by a competitive solicitation. However, DHEOs must document their justification for using noncompetitive procurements, must still comply with other procurement requirements, and shall ensure that costs are reasonable. In the case of an exigency, there is a need to avoid, prevent, or alleviate serious harm or injury, financial or otherwise, to the County, and use of competitive procurement proposals would prevent the urgent action required to address the situation. In the case of an emergency, a threat to life, public health or safety, or improved property requires immediate action to alleviate the threat.

In the event the Board of Supervisors has declared a disaster or public health emergency disaster, the implementation of the County's debarment policy may be expressly suspended during this emergency period but for no longer than sixty (60) days. If at all possible, Departments should consult with any applicable Federal agencies prior to the effective date of such planned suspension as not all Federal agencies may honor a suspension of the County's Debarment Policy.

Emergency purchases paid for or reimbursed, directly or indirectly, from Federal funds, shall still (all of which are applicable to County procurements under non-exigent circumstances when the County is making a procurement as a recipient and sub-recipient of Federal grant dollars):

- Include the required contract clauses (2 C.F.R. § 200.326 & Appendix II);
- Include the Federal bonding requirements if the contract is for construction or facility improvement and the contract exceeds the Federal simplified acquisition threshold (2 C.F.R. § 200.325) or else receive a determination that the federal interest is adequately protected;
- Be awarded to a responsible contractor (2 C.F.R. § 200.318(h));
- Be predicated on a cost or price analysis to determine that the cost or price of the contract is fair and reasonable if the contract exceeds or is expected to exceed the Federal simplified acquisition threshold (2 C.F.R. § 200.323(a) and (b));
- Not use the cost-plus-percentage-of-cost contracting (2 C.F.R. § 200.323(c));
- Comply with 2 C.F.R. § 200.318(j) if time and materials basis is used;

FINANCIAL POLICIES (continued)

- Follow documentation, oversight, and conflict of interest requirements among other general procurement requirements in 2 C.F.R. § 200.318. If a conflict of interest is unavoidable due to the exigent/emergency circumstances, the County must explain that in the procurement documentation.

Use of the public exigency or emergency exception is only permissible during the actual exigent or emergency circumstances. Work performed under noncompetitively procured contracts shall specifically related to the exigent or emergency circumstance in effect at the time of procurement. DHEOs should, upon the County's award of a noncompetitive contract, immediately begin the process of competitively procuring similar goods and services, if warranted, in order to transition to the competitively procured contracts as soon as the exigent or emergency circumstances cease to exist.

FINANCIAL POLICIES (continued)

Procedure by Price Threshold (unless otherwise established by the Code of Iowa)

Thresholds for Purchase

Less than \$5,000 principal amount: Regular claim process

Between \$5,000 - \$25,000 principal amount that was anticipated/acknowledged during the budget process: Regular claim process

Between \$5,000 - \$25,000 principal amount that was not anticipated/acknowledged during the budget process: (i) Elected Officials should seek acknowledgement prior to purchase by the Board at a public meeting; (ii) Department Heads must obtain approval prior to purchase by the Board at a public meeting

Greater than \$25,000 principal amount: use Request for Proposal or minimum of two (2) written/email quotations

Thresholds for Lease or Lease-Purchase Contract Requirements

Principal amount less than \$25,000 for real or personal property:

- (i) if New – place on Board work session agenda;
- (ii) if Recurring – place on Board informal meeting agenda

Principal amount between \$25,000 - \$800,000 for real or personal property

- (i) Place on Board agenda as a public hearing
- (ii) Follow provisions of Code of Iowa §331.443: (a) publish Public Notice of proposed action including statement of purpose and amount, (b) Follow Public Notice publication deadlines as defined by Code of Iowa §331.305 (published no less than 4 days, no more than 20 days prior to public hearing); (c) ensure the Public Notice meets the requirements of Code of Iowa §618.14

Principal amount over \$800,000 for real or personal property

- (i) Place on Board agenda as a public hearing
- (ii) Follow the provisions Code of Iowa §331.305: (a) follow Public Notice publication deadlines as defined by Code of Iowa §331.305 (published no less than 10 days prior to discussion meeting, notice of public meeting), (b) ensure the Public Notice meets the requirements of Code of Iowa §618.14, (c) include in the published Public Notice the statement of purpose, proposed action, amount, time and place of the meeting, and the right of citizens to petition for an election, (d) after 30 days, the Board shall hold a public meeting to enter into the lease or lease-purchase contract if no petition for election is received

The preparation and timely legal publication of public notices are the responsibility of the department requesting the purchase/contract. It is the responsibility of the department to place items on an agenda of the Board of Supervisors.

FINANCIAL POLICIES (continued)

Process

For purchases made on a Johnson County account, upon receipt of shipment the DHEO shall examine the shipping document/invoice and ensure that all items have been received and are not damaged. Correction of discrepancies or replacement of damaged items is the responsibility of the Department or Office. If the invoice amount is different than the quotation/bid received, it is up to the department to investigate and determine if the billed price is correct and appropriate. The department or office shall segregate duties so that the person procuring the item/asset is not the same person who records the transaction in the accounting and physical inventory records. Once shipment has been verified, the invoice and accompanying documentation shall be attached to a claim form, signed by the applicable DHEO or designee, and submitted to the County Auditor for payment.

Bids submitted in compliance with Code of Iowa §331.301, §331.341 and §384.94 –384.103 shall be submitted to the County Auditor’s office for opening at a public Board meeting. “Notice to Bidders” shall be pursuant to Code of Iowa §26.7.

Exemptions

The following items shall be exempted from the Purchasing and Procurement Policy. This list is not necessarily all inclusive and shall be amended as necessary.

- Wages
- Employee Benefits
- Utility Payments for the County
- County Boards' Compensation
- Payments made on behalf of General Assistance recipients
- Rent –Buildings and Land
- Judgments, Damages and Settlements
- Fuel –Secondary Roads
- Annual Publication of Delinquent Tax List –Treasurer
- Debt/Lease payments

FINANCIAL POLICIES (continued)

Claims Processing Procedures

All claims must be for reasonable and necessary items which meet the requirements of public purpose. The public purpose shall be documented on the claim if not readily apparent. The responsibilities of the Board of Supervisors and the Auditor regarding claims are provided and described in the Code of Iowa §331.401 and §331.504, respectively. The Auditor's office has the statutory responsibility of processing claims submitted for payment and presenting an itemized list to the Board for approval; procedures are as follows:

Timetable

- For each fiscal year, the Auditor's office shall define a bi-weekly payment schedule
- Claims shall be submitted by the deadlines defined in the bi-weekly payment schedule
- Claims are due by 3:00 pm on the due date
- Any late fees incurred for tardy submissions are the responsibility of the submitting department
- Every claim will be file-stamped as received

Process

- Every claim shall be signed by the responsible DHEO or designee
- Employee claims for reimbursement must be signed by the employee and the responsible DHEO
- Detailed invoices shall be attached to each claim
- The code/line item shall be verified for correctness by the Auditor's office using the Uniform Chart of Accounts for Iowa County Governments
- All purchases will be compared and verified against the approved budget
- The Auditor's office will remove taxes, check for duplication, verify remit-to address, verify compliance with policies, and discuss any necessary changes with the submitting department
- Claims/payments that contain confidential HIPPA information shall be returned to the appropriate department once entered for payment
- Purchases and/or agreements that extend beyond one fiscal year require Board approval
- If there is a disputed charge, prior to submission of the claim, the submitting department is responsible for contacting the vendor to verify the situation. This includes credit card purchases. If the dispute results in late fees or other collection situations, the submitting department shall be responsible for resolution and payments (if any)

Non-conforming submissions

- Claims not conforming to this Purchasing Policy shall be questioned and discussed with the submitting department, including, but not limited to, claims which require Board approval prior to payment and claims lacking sufficient documentation
- Any non-conforming claim may be highlighted on the claims list presented to the Board for approval along with documentation detailing its non-conformance
- Any non-conforming claim may be selected for further inquiry as part of the County's annual audit Thresholds for Physical Inventory and Capital Assets

FINANCIAL POLICIES (continued)

- If an item exceeds \$500.00, an inventory card shall be created for addition to the inventory list
- If an item exceeds \$5,000.00, it shall be added to the capital asset list and depreciated, and an inventory card shall be created for addition to the inventory list

STATE BUDGET FORM

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
County Name: JOHNSON COUNTY County Number: 52

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

Meeting Date: 3/15/2022 Meeting Time: 05:30 PM Meeting Location: Johnson County Administration Building Boardroom 913 S. Dubuque Street Iowa City, Iowa 52240 You may also participate in the hearing remotely by joining the Zoom Meeting by clicking on the Zoom Meeting link found in this hearing's posted agenda

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.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-gov-appeals

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 Website (if available)
<https://www.johnsoncountyiowa.gov>

County Telephone Number
 (319) 356-6004

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	64,656,960	64,787,395	63,952,205	0.55
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,907,098	1,949,479	1,907,735	
Net Current Property Taxes	4	62,749,862	62,837,916	62,044,470	
Delinquent Property Tax Revenue	5	0	0	881,343	
Penalties, Interest & Costs on Taxes	6	344,000	329,000	763,162	
Other County Taxes/TIF Tax Revenues	7	1,067,012	951,158	1,046,025	1.00
Intergovernmental	8	23,976,946	39,545,921	44,560,602	
Licenses & Permits	9	827,550	799,150	802,188	
Charges for Service	10	5,165,580	4,962,242	5,453,064	
Use of Money & Property	11	1,075,883	783,796	698,958	
Miscellaneous	12	1,525,930	1,793,163	2,037,860	
Subtotal Revenues	13	96,732,763	112,002,346	118,287,672	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	20,439,000	21,683,300	19,890,000	
Operating Transfers In	15	18,462,818	31,619,017	18,395,373	
Proceeds of Fixed Asset Sales	16	32,000	27,334	37,966	
Total Revenues & Other Sources	17	135,666,581	165,331,997	156,611,011	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	32,836,005	31,475,301	25,843,696	12.72
Physical Health and Social Services	19	18,720,969	18,440,103	12,434,760	22.70
Mental Health, ID & DD	20	0	5,902,633	7,038,621	
County Environment and Education	21	8,728,620	6,942,930	6,386,143	16.91
Roads & Transportation	22	13,700,743	12,378,064	10,230,704	15.72
Government Services to Residents	23	3,406,126	3,394,092	3,215,712	2.92
Administration	24	16,710,972	12,577,130	9,405,800	33.29
Nonprogram Current	25	170,800	139,600	42,947	99.42
Debt Service	26	21,463,210	22,087,648	20,458,914	2.43
Capital Projects	27	22,694,911	28,976,564	21,613,156	2.47
Subtotal Expenditures	28	138,432,356	142,314,065	116,670,453	
Other Financing Uses:					
Operating Transfers Out	29	18,462,818	31,619,017	18,395,373	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	156,895,174	173,933,082	135,065,826	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-21,228,593	-8,601,085	21,545,185	
Beginning Fund Balance - July 1,	33	64,466,047	73,067,132	51,521,947	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	24,042,180	5,940,106	36,800,582	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	5,559,584	7,961,903	9,528,195	
Fund Balance - Unassigned	39	13,635,690	50,564,038	26,738,355	
Total Ending Fund Balance - June 30,	40	43,237,454	64,466,047	73,067,132	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	57,767,677				
Rural Only Levies*:	6,889,283	Urban Areas:	6.04075		
Special District Levies*:	0	Rural Areas:	9.73173		
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	821,090				

Explanation of any significant items in the budget or additional virtual meeting information:

STATE BUDGET FORM (continued)

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2022 - June 30, 2023

County Name: JOHNSON COUNTY County Number: 52

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

Meeting Date: 2/23/2022 Meeting Time: 05:30 PM Meeting Location: Boardroom, Johnson County Administration Building, 913 S. Dubuque St., Iowa City, IA

You may also participate in the hearing remotely by joining the Zoom Meeting by clicking on the Zoom Meeting link found in this hearing's posted agenda

Contact Person: Dana Aschenbrenner, Finance Director Contact Phone Number: (319) 688-8095

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)

<https://www.johnsoncountyia.gov>

County Telephone Number

(319) 356-6004

		Current Year Certified Property Tax FY 2021/2022	Budget Year Effective Property Tax FY 2022/2023	Budget Year Proposed Maximum Property Tax FY 2022/2023	Proposed Percentage Change
Taxable Valuations-General Services	1	9,164,400,353	9,355,856,056	9,355,856,056	
Requested Tax Dollars-General Basic	2	32,075,374		32,745,537	
Requested Tax Dollars-General Supplemental	3	1,423,402		5,083,583	
Requested Tax Dollars-General Services Total	4	33,498,776	33,498,776	37,829,120	12.93
Estimated Tax Rate-General Services	5	3.65532	3.58051	4.04336	
Taxable Valuations-Rural Services	6	1,825,897,933	1,906,441,669	1,906,441,669	
Requested Tax Dollars-Rural Basic	7	6,878,783		7,036,630	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	6,878,783	6,878,783	7,036,630	2.29
Estimated Tax Rate-Rural Services	10	3.76734	3.60818	3.69098	

Explanation of increases in the budget:

General Basic & General Supplemental-Providing for eleven approved new employees salaries, wages and benefits, salary and benefit increases for existing employees, land and building improvements at the County Farm, for equipment, vehicles and technology purchases , body and vehicle cameras for Sheriff's office, planned construction improvements to county buildings and facilities and emergency network infrastructure replacements and upgrades. Rural Basic-Providing for increased monies transferred to Secondary Roads for rural roads maintenance and improvements, increases in funding for rural residents local library usage, animal shelter and waste disposal services, and payroll and benefit increases for the Soil & Water Coordinator and a Sheriff Patrol Deputy.

If applicable, the above notice is also available online at:

<https://www.johnsoncountyia.gov>

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

STATE BUDGET FORM (continued)

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2022/2023 Capital Projects	Debt Service	Permanent	TOTALS Budget 2022/2023	TOTALS Re-Est 2021/2022	TOTALS Actual 2020/2021	
Taxes Levied on Property	1	37,378,114	6,889,283		20,389,563		64,656,960	64,787,395	63,952,205	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	1,096,917	219,157		591,024		1,907,098	1,949,479	1,907,735	3
Net Current Property Taxes	4	36,281,197	6,670,126		19,798,539		62,749,862	62,837,916	62,044,470	4
Delinquent Property Tax Revenue	5	0	0		0		0	0	881,343	5
Penalties, Interest & Costs on Taxes	6	344,000					344,000	329,000	763,162	6
Other County Taxes/TIF Tax Revenues	7	696,824	147,430	0	222,758	0	1,067,012	951,158	1,046,025	7
Intergovernmental	8	12,536,935	8,493,071	2,000,000	946,940	0	23,976,946	39,545,921	44,560,602	8
Licenses & Permits	9	797,550	30,000	0	0	0	827,550	799,150	802,188	9
Charges for Service	10	5,134,580	31,000	0	0	0	5,165,580	4,962,242	5,453,064	10
Use of Money & Property	11	445,990	534,023	83,500	0	12,370	1,075,883	783,796	698,958	11
Miscellaneous	12	1,389,730	96,200	40,000	0	0	1,525,930	1,793,163	2,037,860	12
Subtotal Revenues	13	57,626,806	16,001,850	2,123,500	20,968,237	12,370	96,732,763	112,002,346	118,287,672	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	18,164,500	146,000	2,128,500	0	0	20,439,000	21,683,300	19,890,000	14
Operating Transfers In	15	3,624,810	7,305,275	7,532,733	0	0	18,462,818	31,619,017	18,395,373	15
Proceeds of Fixed Asset Sales	16	17,000	15,000	0	0	0	32,000	27,334	37,966	16
Total Revenues & Other Sources	17	79,433,116	23,468,125	11,784,733	20,968,237	12,370	135,666,581	165,331,997	156,611,011	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	31,895,666	940,339			0	32,836,005	31,475,301	25,843,696	18
Physical Health and Social Services	19	15,680,969	3,040,000			0	18,720,969	18,440,103	12,434,760	19
Mental Health, ID & DD	20	0	0			0	0	5,902,633	7,038,621	20
County Environment and Education	21	6,374,139	2,354,481			0	8,728,620	6,942,930	6,386,143	21
Roads & Transportation	22	0	13,700,743			0	13,700,743	12,378,064	10,230,704	22
Government Services to Residents	23	3,332,126	74,000			0	3,406,126	3,394,092	3,215,712	23
Administration	24	16,429,972	281,000			0	16,710,972	12,577,130	9,405,800	24
Nonprogram Current	25	170,800	0			0	170,800	139,600	42,947	25
Debt Service	26	0	0		21,463,210	0	21,463,210	22,087,648	20,458,914	26
Capital Projects	27	1,681,700	6,449,570	14,563,641		0	22,694,911	28,976,564	21,613,156	27
Subtotal Expenditures	28	75,565,372	26,840,133	14,563,641	21,463,210	0	138,432,356	142,314,065	116,670,453	28
Other Financing Uses:										
Operating Transfers Out	29	10,236,344	8,226,474	0	0	0	18,462,818	31,619,017	18,395,373	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	85,801,716	35,066,607	14,563,641	21,463,210	0	156,895,174	173,933,082	135,065,826	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-6,368,600	-11,598,482	-2,778,908	-494,973	12,370	-21,228,593	-8,601,085	21,545,185	32
Beginning Fund Balance - July 1, 2022	33	20,556,630	34,806,339	8,338,492	744,973	19,613	64,466,047	73,067,132	51,521,947	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	552,340	23,207,857	0	250,000	31,983	24,042,180	5,940,106	36,800,582	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	5,559,584	0	0	5,559,584	7,961,903	9,528,195	38
Fund Balance - Unassigned	39	13,635,690	0	0	0	0	13,635,690	50,564,038	26,738,355	39
Total Ending Fund Balance - June 30,	40	14,188,030	23,207,857	5,559,584	250,000	31,983	43,237,454	64,466,047	73,067,132	40

Proposed tax rate per \$1,000 valuation for County purposes: 6.04075 urban areas; 9.73173 rural areas; Any special district rates excluded.

STATE BUDGET FORM (continued)

ADOPTION OF BUDGET & CERTIFICATION OF TAXES Fiscal Year July 1, 2022 - June 30, 2023

County Number: 52 County Name: JOHNSON COUNTY Date Adopted: (entered upon adoption)

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.

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.

Budget Basis
CASH

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		9,355,856,056		9,244,320,059	
General Basic	2	32,745,537		3.50000		32,355,120
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	32,745,537				32,355,120
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	4,539,903				4,485,806
General Supplemental	6	5,083,583		0.54336		5,022,994
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	0				0
Debt Service (from Form 703 col. I Countywide total)	9	20,612,300	10,319,638,826	1.99739	10,208,102,829	20,389,563
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	58,441,420		6.04075		57,767,677
B. All Rural Services Only Levies:	13		1,906,441,669		1,866,518,638	
Rural Services Basic	14	7,036,630		3.69098		6,889,283
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17	0		0.00000		0
Other	18	0		0.00000		0
Other	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	7,036,630		3.69098		6,889,283
Subtotal Countywide/All Rural Services (A + B)	21	65,478,050		9.73173		64,656,960
C. Special District Levies:						
Flood & Erosion	22	0	0	0.00000	0	0
Voted Emergency Medical Services (partial county)	23	0	0	0.00000	0	0
Other	24	0	0	0.00000	0	0
Other	25	0	0	0.00000	0	0
Other	26	0	0	0.00000	0	0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	65,478,050				64,656,960

Compensation Schedule for FY 2022/2023		Number of Official County Newspapers		Names of Official County Newspapers:	
Elected Official	Annual Salary				
Attorney	173,707				
Auditor	126,029		1	Iowa City Press Citizen	
Recorder	126,029		2	Solon Economist	
Treasurer	126,029		3	North Liberty Leader	
Sheriff	176,656		4	The News	
Supervisors	92,558		5		
Supervisor Vice Chair, if different			6		
Supervisor Chair, if different					

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson)	(Date)	(County Auditor)	(Date)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification)	(Date)

STATE BUDGET FORM (continued)

REVENUES DETAIL

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	
TAXED LEVIED ON PROPERTY	1	32,355,120	5,022,994		6,889,283	0		0		20,389,563		64,656,960	64,787,395	63,952,205	
Less: Uncoll: Del. Taxes Levy Year	2	0	0		0	0		0		0		0	0	0	
Less: Credits to Taxpayers	3	946,080	150,837		219,157	0			591,024		1,907,098	1,949,479	1,907,735		
1000 Net Current Property Taxes	4	31,409,040	4,872,157		6,670,126	0			19,798,539		62,749,862	62,837,916	62,044,470		
1010 Delinq. Property Tax Revenue	5	0	0		0	0			0		0	0	881,343		
11XX Penalties, Int. & Costs on Taxes	6	344,000									344,000	329,000	763,162		
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	245,802	16	0	83	0			21		245,922	256,077	356,671		
13XX Voter Approved Local Option Taxes	8	0	0	0	0	0		0	0	0	0	0	0		
14XX Gambling Taxes	9	0	0	0	0	0		0	0	0	0	0	0		
15XX TIF Tax Revenues	10	0	0	0	0	0		0	0	0	0	0	0		
16XX Utility Tax Replacement Excise Taxes	11	390,417	60,589		147,347	0			222,737		821,090	695,081	689,354		
17XX Taxes Collected for Other Governments	11B	0	0		0	0			0		0	0	0		
Subtotal	12	636,219	60,605	0	147,430	0	0	0	222,758	0	1,067,012	951,158	1,046,025		
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	0	0	0	0	0	7,210,629	0	0	0	7,210,629	6,245,476	7,210,629		
21XX State Replacements Against Levied Taxes	14	946,080	150,837		219,157	0			591,024		1,907,098	1,949,479	1,907,735		
22XX Other State Tax Replacements	15	544,224	84,488	0	35,049	0	0	0	355,916	0	1,019,677	1,006,152	1,344,686		
23XX, 24XX State/Federal Pass-Thru Revenues	16	2,186,652	0	0	0	0	0	195,000	2,000,000	0	4,381,652	20,768,811	21,848,630		
25XX Contributions from Other Intergovernmental Units	17	7,421,885	0	0	0	0	0	0	0	0	7,421,885	6,930,349	10,501,984		
26XX, 27XX State Grants and Entitlements	18	1,134,769	0	0	0	0	7,000	31,476	0	0	1,173,245	1,177,895	1,591,747		
28XX Federal Grants and Entitlements	19	3,000	0	0	0	0	0	765,260	0	0	768,260	1,382,759	64,907		
29XX Payments in Lieu of Taxes	20	65,000	0	0	0	0	29,500	0	0	0	94,500	85,000	90,284		
Subtotal (lines 13 - 20)	21	12,301,610	235,325	0	254,206	0	7,247,129	991,736	2,000,000	946,940	23,976,946	39,545,921	44,560,602		
3XXX Licenses & Permits	22	797,550	0	0	0	0	30,000	0	0	0	827,550	799,150	802,188		
4XXX, 5XXX Charges for Service	23	5,130,580	4,000	0	0	0	0	31,000	0	0	5,165,580	4,962,242	5,453,064		
6XXX Use of Money & Property	24	445,440	550	0	0	0	0	534,023	83,500	12,370	1,075,883	783,796	698,958		
8XXX Miscellaneous	25	1,289,230	100,500	0	0	0	87,700	8,500	40,000	0	1,525,930	1,793,163	2,037,860		
Total Revenues	26	52,353,669	5,273,137	0	7,071,762	0	7,364,829	1,565,259	2,123,500	20,968,237	96,732,763	112,002,346	118,287,672		
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27		0	0			1,578,801	0	5,032,733	0	6,611,534	25,760,976	11,918,673		
9020 From Rural Services Basic	28						5,726,474	0	0	0	5,726,474	5,484,541	5,278,950		
90xx From Other Budgetary Funds	29	3,624,810	0	0	0	0	0	0	2,500,000	0	6,124,810	373,500	1,197,750		
Subtotal (lines 27 - 29)	30	3,624,810	0	0	0	0	7,305,275	0	7,532,733	0	18,462,818	31,619,017	18,395,373		
91XX Proceeds/Gen Long-Term Debt	31	16,865,500	1,299,000	0	0	0	0	146,000	2,128,500	0	20,439,000	21,683,300	19,890,000		
92XX Proceeds/Gen Capital Asset Sales	32	17,000	0	0	0	0	15,000	0	0	0	32,000	27,334	37,966		
Total Revenues and Other Sources	33	72,860,979	6,572,137	0	7,071,762	0	14,685,104	1,711,259	11,784,733	20,968,237	135,666,581	165,331,997	156,611,011		
Beginning Fund Balance - July 1, NaN	34	19,406,004	1,150,626	0	496,032	0	7,770,910	26,539,397	8,338,492	744,973	64,466,047	73,067,132	51,521,947		
Total Resources	35	92,266,983	7,722,763	0	7,567,794	0	22,456,014	28,250,656	20,123,225	21,713,210	200,132,628	238,399,129	208,132,958		
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0	0	0	0	0	0	0		

STATE BUDGET FORM (continued)

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 County Name: JOHNSON COUNTY
 County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1	4,424,068	0	0	111,947	0	0	775,000	0	5,311,015	4,560,512	3,801,138
1010 - Investigations	2	1,197,831	13,950	0	0	0	0	35,000	0	1,246,781	1,097,956	848,968
1020 - Unified Law Enforcement	3	0	0	0	0	0	0	0	0	0	0	0
1030 - Contract Law Enforcement	4	176,425	0	0	0	0	0	0	0	176,425	171,654	4,150
1040 - Law Enforcement Communications	5	101,588	0	0	0	0	0	0	0	101,588	101,588	84,536
1050 - Adult Correctional Services	6	6,345,222	0	0	0	0	0	0	0	6,345,222	5,978,113	4,881,575
1060 - Administration	7	1,420,212	30,000	0	0	0	0	0	0	1,450,212	1,220,658	1,153,295
Subtotal	8	13,665,346	43,950	0	111,947	0	0	810,000	0	14,631,243	13,130,481	10,773,662
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9	2,887,442	84,500	0	0	0	0	7,500	0	2,979,442	3,958,764	3,097,820
1110 - Medical Examiner	10	1,262,668	600	0	0	0	0	0	0	1,263,268	1,255,399	1,033,102
1120 - Child Support Recovery	11	0	250	0	0	0	0	0	0	250	250	0
Subtotal	12	4,150,110	85,350	0	0	0	0	7,500	0	4,242,960	5,214,413	4,130,922
EMERGENCY SERVICES												
1200 - Ambulance Services	13	7,165,370	0	0	0	0	0	0	0	7,165,370	6,158,789	5,186,751
1210 - Emergency Management	14	4,539,903	0	0	10,892	0	0	0	0	4,550,795	4,855,194	4,179,532
1220 - Fire Protection & Rescue Services	15	25,000	0	0	0	0	0	0	0	25,000	0	0
1230 - E911 Service Board	16	0	0	0	0	0	0	0	0	0	0	0
Subtotal	17	11,730,273	0	0	10,892	0	0	0	0	11,741,165	11,013,983	9,366,283
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18	0	3,000	0	0	0	0	0	0	3,000	3,000	821
1410 - Research & Other Assistance	19	0	18,700	0	0	0	0	0	0	18,700	18,700	11,760
1420 - Bailiff Services	20	547,430	0	0	0	0	0	0	0	547,430	495,884	376,207
Subtotal	21	547,430	21,700	0	0	0	0	0	0	569,130	517,584	388,788
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses	22	0	20,400	0	0	0	0	0	0	20,400	20,400	924
1510 - (Reserved)	23											
1520 - Detention Services	24	0	44,200	0	0	0	0	0	0	44,200	44,200	9,572
1530 - Court Costs	25	0	4,350	0	0	0	0	0	0	4,350	4,350	172
1540 - Service of Civil Papers	26	734,922	35,000	0	0	0	0	0	0	769,922	720,255	656,434
Subtotal	27	734,922	103,950	0	0	0	0	0	0	838,872	789,205	667,102
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0	0	0	0	0
1610 - Juvenile Representation Services	29	0	695,000	0	0	0	0	0	0	695,000	704,000	427,157
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	117,635	0	0	0	0	0	0	117,635	105,635	89,782
Subtotal	31	0	812,635	0	0	0	0	0	0	812,635	809,635	516,939
Total - Public Safety & Legal Services	32	30,828,081	1,067,585	0	122,839	0	0	817,500	0	32,836,005	31,475,301	25,843,696

STATE BUDGET FORM (continued)

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	2,831,098	0	0	0	0	0	3,040,000	0	5,871,098	5,917,450	2,380,880	1
3010 - Communicable Disease Prevention & Control Services	2	658,682	0	0	0	0	0	0	0	658,682	728,805	566,018	2
3020 - Environmental Health	3	920,044	0	0	0	0	0	0	0	920,044	971,278	868,635	3
3040 - Health Administration	4	1,465,427	0	0	0	0	0	0	0	1,465,427	1,387,394	1,794,613	4
3050 - Support of Hospitals	5	0	0	0	0	0	0	0	0	0	197,216	0	5
Subtotal	6	5,875,251	0	0	0	0	0	3,040,000	0	8,915,251	9,202,143	5,610,146	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	590,729	0	0	0	0	0	0	0	590,729	558,814	484,384	7
3110 - General Welfare Services	8	2,938,485	0	0	0	0	0	0	0	2,938,485	2,337,458	1,434,270	8
3120 - Care in County Care Facility	9	0	0	0	0	0	0	0	0	0	0	0	9
Subtotal	10	3,529,214	0	0	0	0	0	0	0	3,529,214	2,896,272	1,918,654	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	152,827	0	0	0	0	0	0	0	152,827	140,570	143,010	11
3210 - General Services to Veterans	12	74,600	0	0	0	0	0	0	0	74,600	75,500	18,218	12
Subtotal	13	227,427	0	0	0	0	0	0	0	227,427	216,070	161,228	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14	271,921	0	0	0	0	0	0	0	271,921	271,429	291,332	14
3310 - Family Protective Services	15	270,112	0	0	0	0	0	0	0	270,112	231,486	231,486	15
3320 - Services for Disabled Children	16	0	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	542,033	0	0	0	0	0	0	0	542,033	502,915	522,818	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	42,189	0	0	0	0	0	0	0	42,189	103,390	101,260	18
3410 - Other Social Services	19	5,114,710	0	0	0	0	0	0	0	5,114,710	5,140,153	3,998,058	19
3420 - Social Services Business Operations	20	0	0	0	0	0	0	0	0	0	0	0	20
Subtotal	21	5,156,899	0	0	0	0	0	0	0	5,156,899	5,243,543	4,099,318	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	265,511	0	0	0	0	0	0	0	265,511	296,700	40,636	22
3510 - Preventive Services	23	84,634	0	0	0	0	0	0	0	84,634	82,460	81,960	23
Subtotal	24	350,145	0	0	0	0	0	0	0	350,145	379,160	122,596	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	15,680,969	0	0	0	0	0	3,040,000	0	18,720,969	18,440,103	12,434,760	25

STATE BUDGET FORM (continued)

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: JOHNSON COUNTY

County No: 52

		TOTALS			
		Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
SERVICES TO PERSONS WITH:					
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS					
400X - Information & Education Services	1	0	0	0	1
402X - Coordination Services	2	0	274,420	207,563	2
403X- Personal & Environ. Sprt	3	0	0	0	3
404X-Treatment Services	4	0	0	0	4
405X-Vocational & Day Services	5	0	0	0	5
406X-Lic/Cert. Living Arrangements	6	0	0	0	6
407X - Inst/Hospital & Commit Services	7	0	73,536	67,808	7
Subtotal	8	0	347,956	275,371	8
42XX - INTELLECTUAL DISABILITY					
420X - Information & Education Services	9	0	0	0	9
422X - Coordination Services	10	0	34,960	36,224	10
423X- Personal & Environ. Sprt	11	0	0	0	11
424X-Treatment Services	12	0	0	0	12
425X-Vocational & Day Services	13	0	0	0	13
426X-Lic/Cert. Living Arrangements	14	0	0	0	14
427X - Inst/Hospital & Commit Services	15	0	0	0	15
Subtotal	16	0	34,960	36,224	16
43XX - OTHER DEVELOPMENTAL DISABILITIES					
430X - Information & Education Services	17	0	0	0	17
432X - Coordination Services	18	0	48,466	70,328	18
433X- Personal & Environ. Sprt	19	0	0	0	19
434X-Treatment Services	20	0	0	0	20
435X-Vocational & Day Services	21	0	0	0	21
436X-Lic/Cert. Living Arrangements	22	0	0	0	22
437X - Inst/Hospital & Commit Services	23	0	0	0	23
Subtotal	24	0	48,466	70,328	24
44XX - GENERAL ADMINISTRATION					
4411-Direct Administration	25	0	582,825	507,612	25
4412-Purchased Administration	26	0	0	0	26
4413-Distrib to Regional Fiscal Agent	27	0	4,564,428	5,820,014	27
Subtotal	28	0	5,147,253	6,327,626	28
45XX - COUNTY PRVD CASE MGMT					
Subtotal	29	0	323,998	329,072	29
46XX - COUNTY PRVD SERVICES					
Subtotal	30	0	0	0	30
47XX - BRAIN INJURY					
470X - Information & Education Services	31	0	0	0	31
472X - Coordination Services	32	0	0	0	32
473X- Personal & Environ. Sprt	33	0	0	0	33
474X-Treatment Services	34	0	0	0	34
475X-Vocational & Day Services	35	0	0	0	35
476X-Lic/Cert. Living Arrangements	36	0	0	0	36
477X - Inst/Hospital & Commit Services	37	0	0	0	37
Subtotal	38	0	0	0	38
Total - Mental Health, ID & DD	39	0	5,902,633	7,038,621	39

STATE BUDGET FORM (continued)

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 County Name: JOHNSON COUNTY
 County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1	40,000	0	0	130,112	0	0	1,036,000	0	1,206,112	218,633	115,827
6010 - Weed Eradication	2	0	0	0	0	0	0	0	0	0	0	0
6020 - Solid Waste Disposal	3	0	0	0	40,800	0	0	0	0	40,800	40,800	44,912
6030 - Environmental Restoration	4	0	0	0	0	0	0	0	0	0	0	0
Subtotal	5	40,000	0	0	170,912	0	0	1,036,000	0	1,246,912	259,433	160,739
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	877,939	0	0	0	0	0	0	0	877,939	943,887	740,504
6110 - Maintenance & Operations	7	2,411,449	0	0	0	0	0	0	0	2,411,449	2,019,323	1,982,797
6120 - Recreation & Environmental Educ.	8	348,486	0	0	15,000	0	0	0	0	363,486	347,146	278,661
Subtotal	9	3,637,874	0	0	15,000	0	0	0	0	3,652,874	3,310,356	3,001,962
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10	0	0	0	161,818	0	0	0	0	161,818	161,818	179,687
6210 - Animal Bounties & State Apiarist Expenses	11	300	0	0	0	0	0	0	0	300	300	200
Subtotal	12	300	0	0	161,818	0	0	0	0	162,118	162,118	179,887
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13	1,650,165	0	0	8,680	0	0	0	0	1,658,845	1,404,745	1,195,072
6310 - Housing Rehabilitation & Develop.	14	700,400	0	0	0	0	0	0	0	700,400	680,000	680,000
6320 - Community Economic Development	15	191,000	0	0	0	0	0	0	0	191,000	71,530	115,000
Subtotal	16	2,541,565	0	0	8,680	0	0	0	0	2,550,245	2,156,275	1,990,072
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17	9,000	0	0	962,071	0	0	0	0	971,071	929,348	926,483
6410 - Historic Preservation	18	22,000	0	0	0	0	0	0	0	22,000	22,000	20,000
6420 - Fair & 4-H Clubs	19	114,400	0	0	0	0	0	0	0	114,400	89,400	93,000
6430 - Fairgrounds	20	0	0	0	0	0	0	0	0	0	0	0
6440 - Memorial Halls	21	0	0	0	0	0	0	0	0	0	0	0
6450 - Other Educational Services	22	9,000	0	0	0	0	0	0	0	9,000	14,000	14,000
Subtotal	23	154,400	0	0	962,071	0	0	0	0	1,116,471	1,054,748	1,053,483
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property	24	0	0	0	0	0	0	0	0	0	0	0
6510 - Buildings	25	0	0	0	0	0	0	0	0	0	0	0
6520 - Equipment	26	0	0	0	0	0	0	0	0	0	0	0
6530 - Public Facilities	27	0	0	0	0	0	0	0	0	0	0	0
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	6,374,139	0	0	1,318,481	0	0	1,036,000	0	8,728,620	6,942,930	6,386,143

STATE BUDGET FORM (continued)

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1	0	0	0	0	0	340,267	0	0	340,267	312,538	289,285	1
7010 - Engineering	2	0	0	0	0	0	2,016,482	0	0	2,016,482	2,085,581	1,546,628	2
Subtotal	3	0	0	0	0	0	2,356,749	0	0	2,356,749	2,398,119	1,835,913	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4	0	0	0	0	0	357,155	0	0	357,155	391,925	78,574	4
7110 - Roads	5	0	0	0	0	0	7,557,526	0	0	7,557,526	6,138,821	4,150,315	5
7120 - Snow & Ice Control	6	0	0	0	0	0	424,290	0	0	424,290	413,525	920,451	6
7130 - Traffic Controls	7	0	0	0	0	0	375,131	0	0	375,131	321,724	275,653	7
7140 - Road Clearing	8	0	0	0	0	0	280,822	0	0	280,822	251,867	520,271	8
Subtotal	9	0	0	0	0	0	8,994,924	0	0	8,994,924	7,517,862	5,945,264	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10	0	0	0	0	0	958,000	0	0	958,000	990,000	956,398	10
7210 - Equipment Operations	11	0	0	0	0	0	1,339,170	0	0	1,339,170	1,385,583	1,422,122	11
7220 - Tools, Materials & Supplies	12	0	0	0	0	0	51,900	0	0	51,900	86,500	43,333	12
7230 - Real Estate & Buildings	13	0	0	0	0	0	0	0	0	0	0	27,674	13
Subtotal	14	0	0	0	0	0	2,349,070	0	0	2,349,070	2,462,083	2,449,527	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	13,700,743	0	0	13,700,743	12,378,064	10,230,704	18

STATE BUDGET FORM (continued)

SERVICE AREA 8
 GOVERNMENT SERVICES TO RESIDENTS
 County Name: JOHNSON COUNTY
 County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	0	1,174,928	0	0	0	10,000	0	0	1,184,928	1,037,706	1,363,950
8010 - Local Elections	2	0	0	0	0	0	0	0	0	0	153,481	102,222
8020 - Township Officials	3	6,600	0	0	0	0	0	0	0	6,600	7,600	4,500
Subtotal	4	6,600	1,174,928	0	0	0	10,000	0	0	1,191,528	1,198,787	1,470,672
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations& Licensing	5	1,219,783	0	0	0	0	0	0	0	1,219,783	1,260,287	1,016,359
8101 - Driver Licenses Services	6	0	0	0	0	0	0	0	0	0	0	0
8110 - Recording of Public Documents	7	930,815	0	0	0	0	64,000	0	0	994,815	935,018	728,681
Subtotal	8	2,150,598	0	0	0	0	64,000	0	0	2,214,598	2,195,305	1,745,040
Total - Government Services to Residents	9	2,157,198	1,174,928	0	0	0	74,000	0	0	3,406,126	3,394,092	3,215,712

STATE BUDGET FORM (continued)

SERVICE AREA 9

ADMINISTRATION

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	6,623,881	1,350	0	0	0	0	281,000	0	6,906,231	5,230,368	3,491,199	1
9010 - Administrative Management Services	2	1,544,254	0	0	0	0	0	0	0	1,544,254	1,491,433	1,266,612	2
9020 - Treasury Management Services	3	615,565	0	0	0	0	0	0	0	615,565	454,352	410,040	3
9030 - Other Policy & Administration	4	139,075	0	0	0	0	0	0	0	139,075	124,075	75,163	4
9040 - Reimbursable MHDS Direct Expenses	5	1,404,078	0	0	0	0	0	0	0	1,404,078	0	0	5
Subtotal	6	10,326,853	1,350	0	0	0	0	281,000	0	10,609,203	7,300,228	5,243,014	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	2,534,794	0	0	0	0	0	0	0	2,534,794	2,163,767	1,548,119	7
9110 - Information Tech Services	8	2,265,225	0	0	0	0	0	0	0	2,265,225	1,880,385	1,546,161	8
9120 - GIS Systems	9	0	0	0	0	0	0	0	0	0	0	0	9
Subtotal	10	4,800,019	0	0	0	0	0	0	0	4,800,019	4,044,152	3,094,280	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11	0	486,750	0	0	0	0	0	0	486,750	442,750	383,966	11
9210 - Safety of Workplace	12	0	775,000	0	0	0	0	0	0	775,000	750,000	674,366	12
9220 - Fidelity of Public Officers	13	0	10,000	0	0	0	0	0	0	10,000	10,000	7,809	13
9230 - Unemployment Compensation	14	0	30,000	0	0	0	0	0	0	30,000	30,000	2,365	14
Subtotal	15	0	1,301,750	0	0	0	0	0	0	1,301,750	1,232,750	1,068,506	15
Total - Administration	16	15,126,872	1,303,100	0	0	0	0	281,000	0	16,710,972	12,577,130	9,405,800	16

STATE BUDGET FORM (continued)

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS								TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2022/2023	Re-estimated 2021/2022	Actual 2020/2021
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1	170,800	0	0	0	0	0	0		0		170,800	139,600	42,947
0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0	0		0		0	0	0
0030 - Other Nonprogram Current	3	0	0	0	0	0	0	0		0		0	0	0
0040 - Other County Enterprises	4	0	0	0	0	0	0	0		0		0	0	0
Total - Nonprogram Current	5	170,800	0	0	0	0	0	0		0		170,800	139,600	42,947
LONG-TERM DEBT SERVICE														
0100 - Principal	6	0	0	0	0	0	0	0		21,322,400	0	21,322,400	21,893,300	20,232,600
0110 - Interest and Fiscal Charges	7	0	0	0	0	0	0	0		140,810	0	140,810	194,348	226,314
Total Long-term Debt Service	8	0	0	0	0	0	0	0		21,463,210	0	21,463,210	22,087,648	20,458,914
CAPITAL PROJECTS														
0200 - Roadway Construction	9	0	0	0	0	3,803,000	0	0		0	0	3,803,000	11,622,411	6,371,224
0210 - Conservation Land Acquisition & Dev.	10	0	0	0	0	0	1,423,570	2,128,500		0	0	3,552,070	5,212,847	2,124,561
0220 - Other Capital Projects	11	1,681,700	0	0	0	0	1,223,000	12,435,141		0	0	15,339,841	12,141,306	13,117,371
Total Capital Projects	12	1,681,700	0	0	0	3,803,000	2,646,570	14,563,641		0	0	22,694,911	28,976,564	21,613,156
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	13	30,828,081	1,067,585	0	122,839	0	817,500	0		0	0	32,836,005	31,475,301	25,843,696
Total Physical Health and Social Services	14	15,680,969	0	0	0	0	3,040,000	0		0	0	18,720,969	18,440,103	12,434,760
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0		0	0	5,902,633	7,038,621	
Total County Environment and Education	16	6,374,139	0	0	1,318,481	0	1,036,000	0		0	0	8,728,620	6,942,930	6,386,143
Total Roads & Transportation	17	0	0	0	0	13,700,743	0	0		0	0	13,700,743	12,378,064	10,230,704
Total Government Services to Residents	18	2,157,198	1,174,928	0	0	0	74,000	0		0	0	3,406,126	3,394,092	3,215,712
Total Administration	19	15,126,872	1,303,100	0	0	0	281,000	0		0	0	16,710,972	12,577,130	9,405,800
Total Nonprogram Current	20	170,800	0	0	0	0	0	0		0	0	170,800	139,600	42,947
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		21,463,210	0	21,463,210	22,087,648	20,458,914
Total Capital Projects	22	1,681,700	0	0	0	3,803,000	2,646,570	14,563,641		0	0	22,694,911	28,976,564	21,613,156
Total - All Expenditures	23	72,019,759	3,545,613	0	1,441,320	0	17,503,743	7,895,070		21,463,210	0	138,432,356	142,314,065	116,670,453
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental	24	0						0	0	0	0	0	0	0
To Rural Services Supplemental	25				0			0	0	0	0	0	0	0
To Secondary Roads	26	1,578,801	0		5,726,474	0		0	0	0	0	7,305,275	7,031,034	6,775,570
To Other Budgetary Funds	27	5,032,733	3,624,810	0	0	0	2,500,000	0	0	0	0	11,157,543	24,587,983	11,619,803
Total Operating Transfers Out	28	6,611,534	3,624,810	0	5,726,474	0	2,500,000	0	0	0	0	18,462,818	31,619,017	18,395,373
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves	30	0	0	0	0	0	0	0	0	0	0	0	0	0
Fund Balance - Nonspendable	31	0	0	0	0	0	0	0	0	0	0	0	0	0
Fund Balance - Restricted	32	0	552,340	0	400,000	0	4,952,271	17,855,586	0	250,000	31,983	24,042,180	5,940,106	36,800,582
Fund Balance - Committed	33	0	0	0	0	0	0	0	0	0	0	0	0	0
Fund Balance - Assigned	34	0	0	0	0	0	0	0	5,559,584	0	0	5,559,584	7,961,903	9,528,195
Fund Balance - Unassigned	35	13,635,690	0	0	0	0	0	0	0	0	0	13,635,690	50,564,038	26,738,355
Total Ending Fund Balance - June 30,	36	13,635,690	552,340	0	400,000	0	4,952,271	17,855,586	5,559,584	250,000	31,983	43,237,454	64,466,047	73,067,132
Total Requirements	37	92,266,983	7,722,763	0	7,567,794	0	22,456,014	28,250,656	20,123,225	21,713,210	31,983	200,132,628	238,399,129	208,132,958

STATE BUDGET FORM (continued)

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

Project Name	Line	Amount of Issue	Debt Resolution Number	Principal Due 2022/2023	Interest Due 2022/2023	Bond Registration Due 2022/2023	TOTAL OBLIGATION Due 2022/2023	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
GO COUNTY PURPOSE BOND 2020B	1	9,602,400	12-17-20-05	3,202,400	12,810	0	3,215,210	850,910	2,364,300
GO COUNTY PURPOSE BOND 2021B	2	9,600,000	12-09-21-12	3,200,000	48,000	0	3,248,000		3,248,000
GO COUNTY PURPOSE BOND 2022A	3	12,220,000		12,220,000	48,000	0	12,268,000		12,268,000
GO COUNTY PURPOSE BOND 2022B	4	8,073,000		2,700,000	32,000	0	2,732,000		2,732,000
	5						0		0
	6						0		0
	7						0		0
	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:				21,322,400	140,810	0	21,463,210	850,910	20,612,300
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
									0
									0
									0
									0
									0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0

STATE BUDGET FORM (continued)

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2022 - June 30, 2023

County Name: JOHNSON COUNTY County Number: 52

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

Meeting Date: 2/23/2022 Meeting Time: 05:30 PM Meeting Location: Boardroom, Johnson County Administration Building, 913 S. Dubuque St., Iowa City, IA

You may also participate in the hearing remotely by joining the Zoom Meeting by clicking on the Zoom Meeting link found in this hearing's posted agenda

Contact Person: Dana Aschenbrenner, Finance Director Contact Phone Number: (319) 688-8095

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
<https://www.johnsoncountyiowa.gov>

County Telephone Number
 (319) 356-6004

		Current Year Certified Property Tax FY 2021/2022	Budget Year Effective Property Tax FY 2022/2023	Budget Year Proposed Maximum Property Tax FY 2022/2023	Proposed Percentage Change
Taxable Valuations-General Services	1	9,164,400,353	9,355,856,056	9,355,856,056	
Requested Tax Dollars-General Basic	2	32,075,374		32,745,537	
Requested Tax Dollars-General Supplemental	3	1,423,402		5,083,583	
Requested Tax Dollars-General Services Total	4	33,498,776	33,498,776	37,829,120	12.93
Estimated Tax Rate-General Services	5	3.65532	3.58051	4.04336	
Taxable Valuations-Rural Services	6	1,825,897,933	1,906,441,669	1,906,441,669	
Requested Tax Dollars-Rural Basic	7	6,878,783		7,036,630	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	6,878,783	6,878,783	7,036,630	2.29
Estimated Tax Rate-Rural Services	10	3.76734	3.60818	3.69098	

Explanation of increases in the budget:

General Basic & General Supplemental-Providing for eleven approved new employees salaries, wages and benefits, salary and benefit increases for existing employees, land and building improvements at the County Farm, for equipment, vehicles and technology purchases , body and vehicle cameras for Sheriff's office, planned construction improvements to county buildings and facilities and emergency network infrastructure replacements and upgrades. Rural Basic-Providing for increased monies transferred to Secondary Roads for rural roads maintenance and improvements, increases in funding for rural residents local library usage, animal shelter and waste disposal services, and payroll and benefit increases for the Soil & Water Coordinator and a Sheriff Patrol Deputy.

If applicable, the above notice is also available online at:

<https://www.johnsoncountyiowa.gov>

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

TAX LEVY RATE FOR CITIES AND TOWNSHIPS

Fiscal Year 2023 Property Tax Levy for Cities and Townships

Your Property Tax bill is effected by 3 things:

1. Property Valuation

The Assessor's Office determines your property value. The higher the value of your property, the more property tax you will pay

2. Property rollback rate

The State Legislature determines your rollback rate. The higher the rollback rate the more of your property value is taxable

3. The property tax levy rate of several entities

The following pages show what portion of your tax bill is effected by the county, city, school district, township, and other taxes.

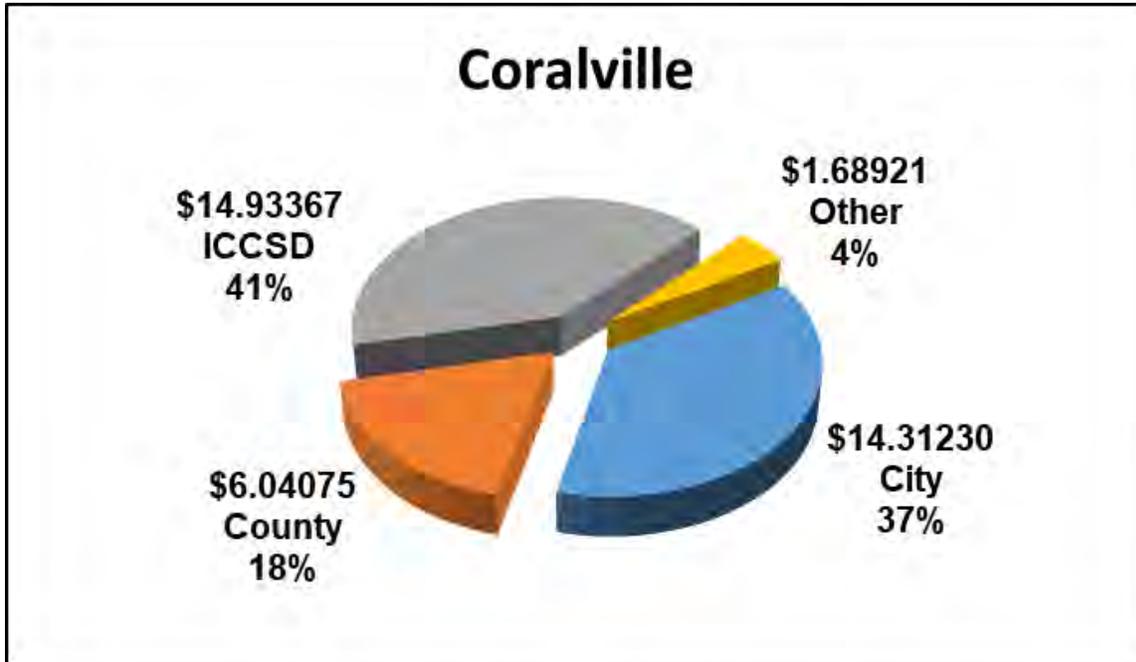
Charts below show the amount of the property tax levy that each entity will receive

A video showing how to read your property tax statement is here:

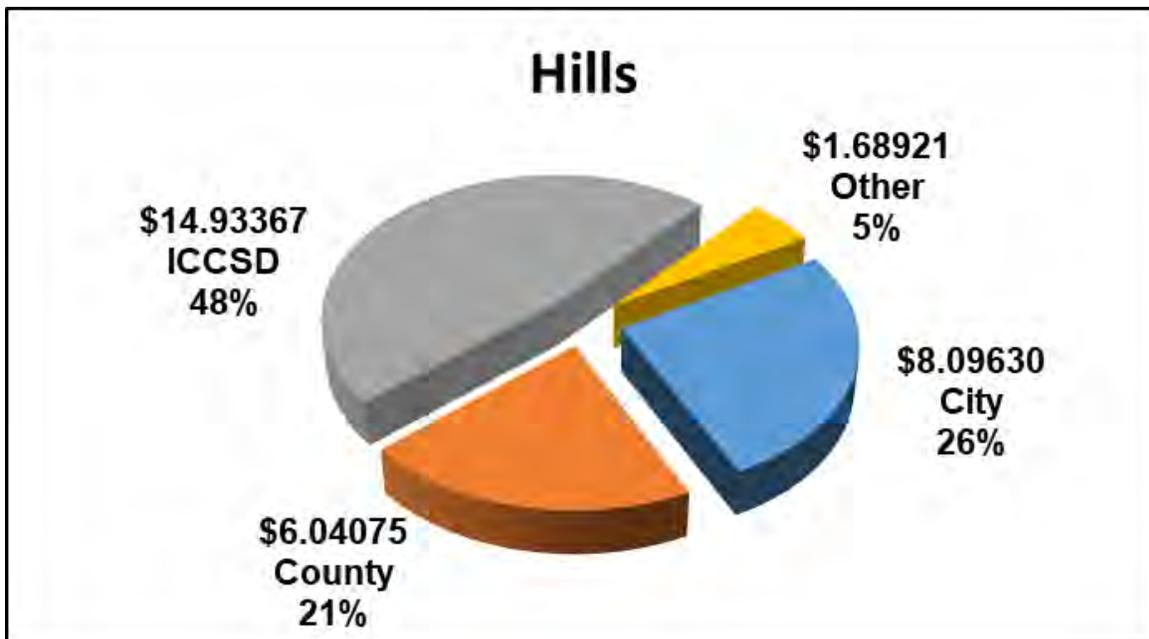
<https://fb.watch/cHMoggRhOw/>

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

CITIES: (In alphabetical order)

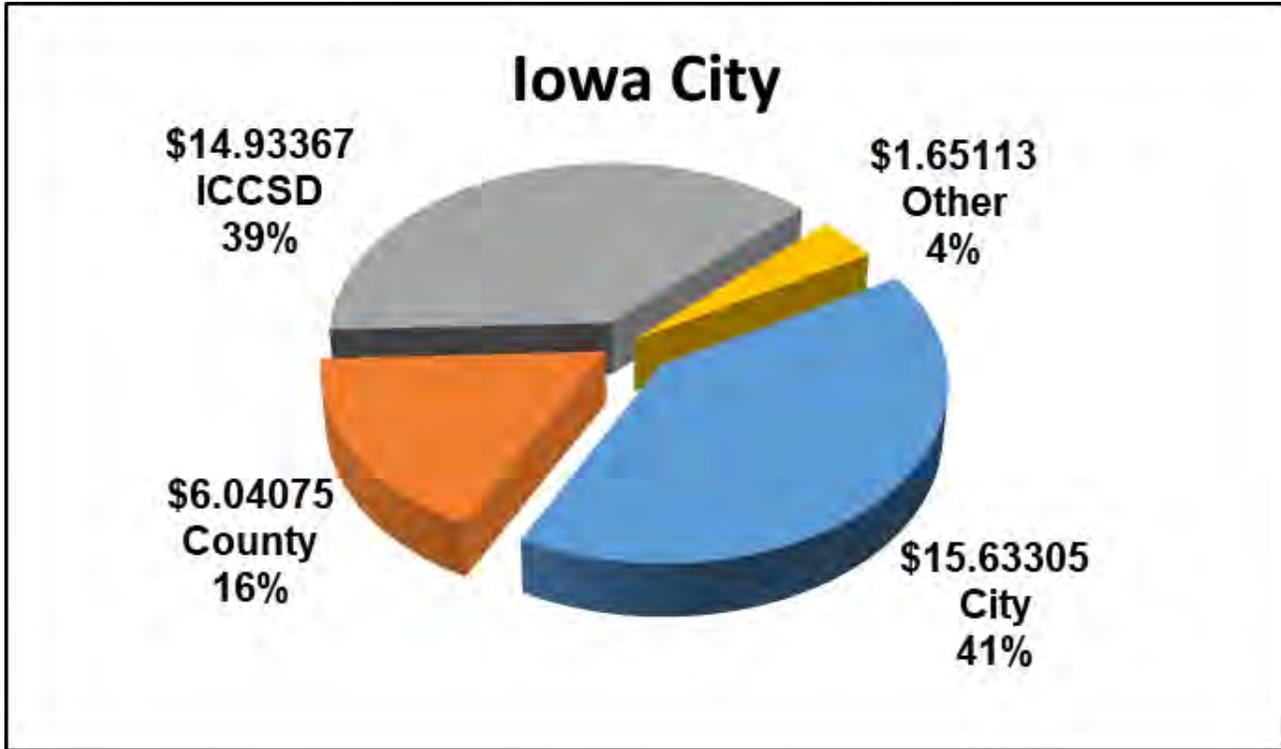


(Coralville property tax levy rate breakdown: Iowa City School District at \$14.93367 is 41%, County at \$6.04075 is 18%, City of Coralville at \$14.31230 is 37%, Other at \$1.68921 is 4%)

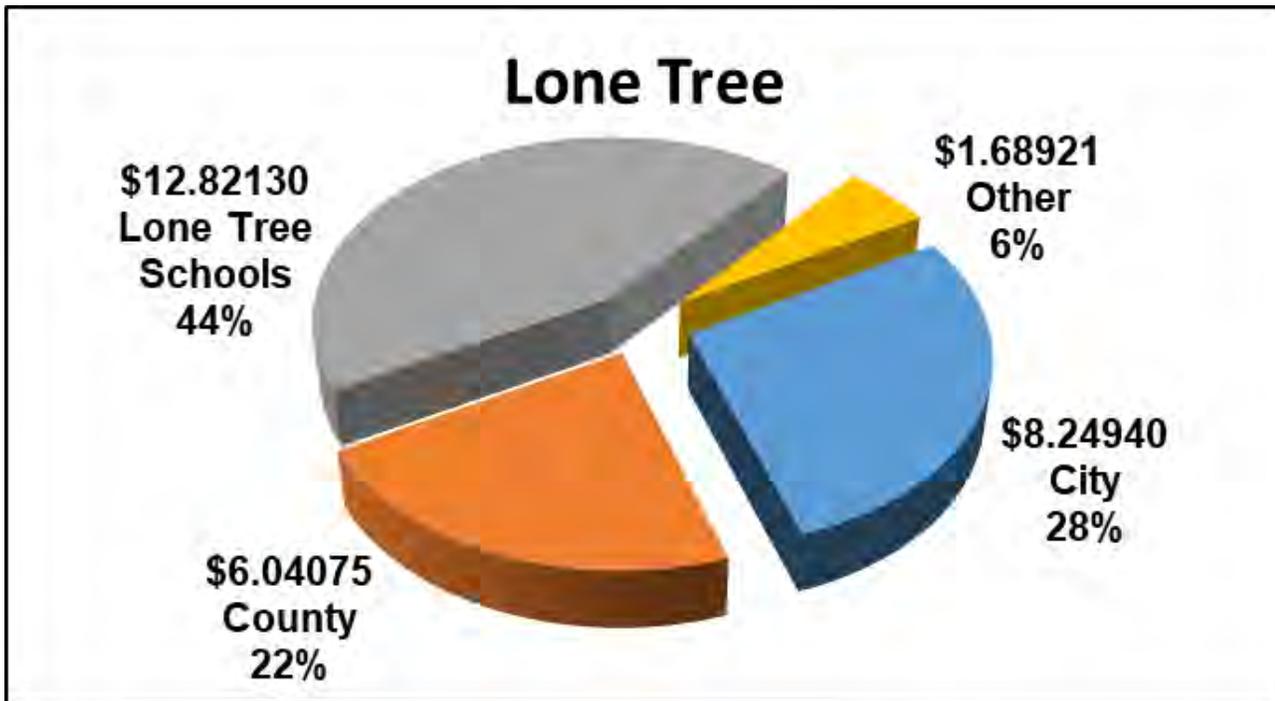


(Hills property tax levy rate breakdown: Iowa City School District at \$14.93367 is 48%, County at \$6.04075 is 21%, City of Hills at \$8.09630 is 26%, Other at \$1.68921 is 5%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

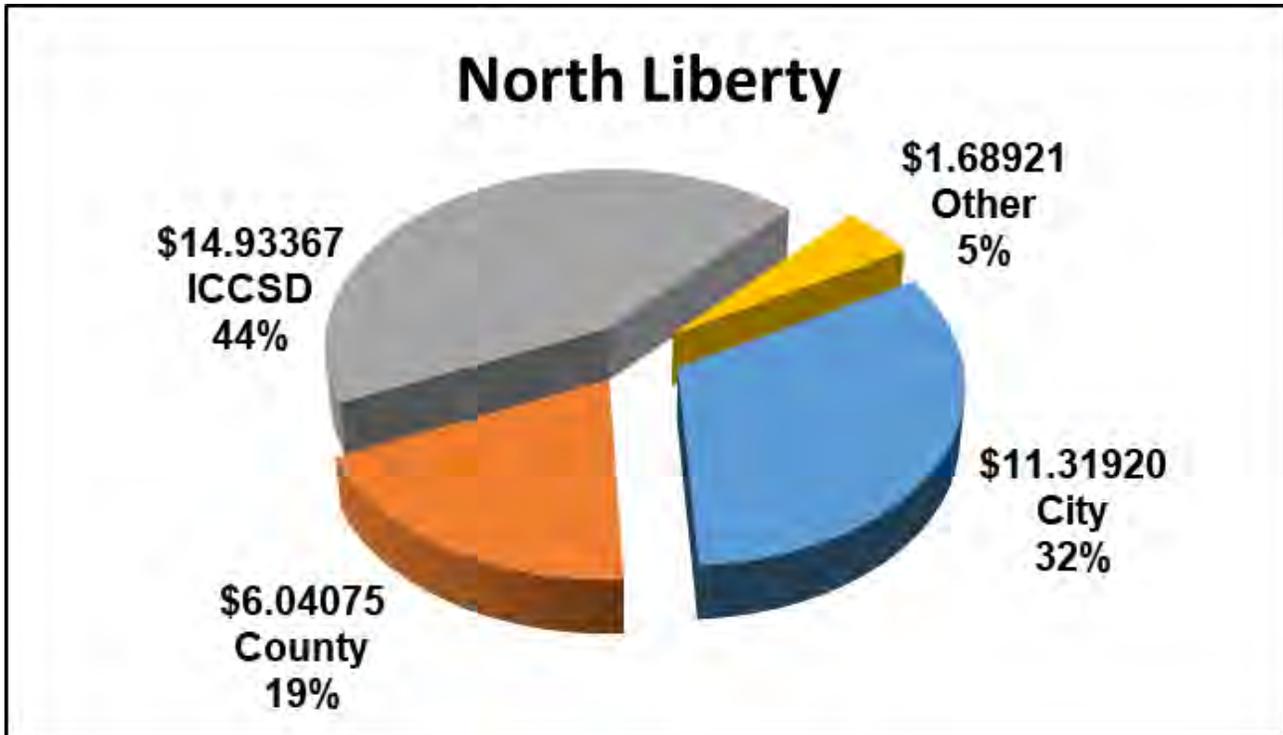


(Iowa City property tax levy rate breakdown: Iowa City School District at \$14.93367 is 39%, County at \$6.04075 is 16%, City of Iowa City at \$15.63305 is 41%, Other at \$1.65113 is 4%)

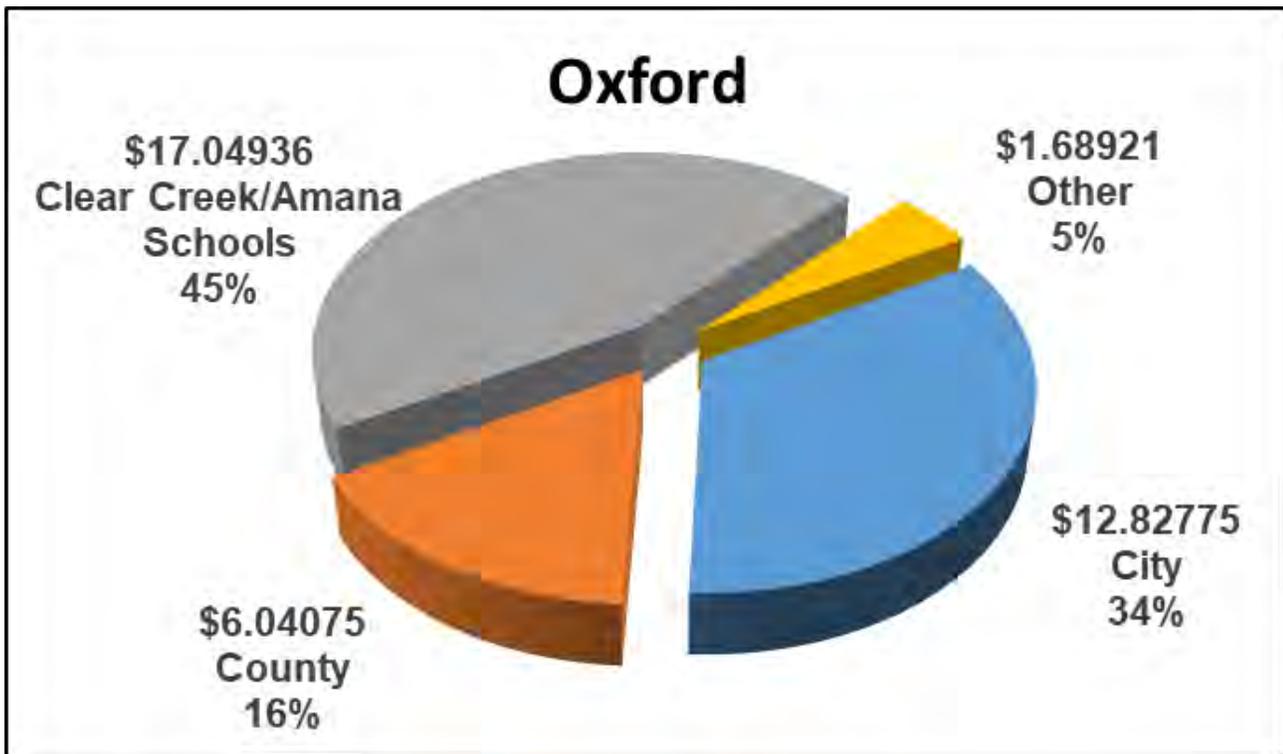


(Lone Tree property tax levy rate breakdown: Lone Tree School District at \$12.82130 is 44%, County at \$6.04075 is 22%, City of Lone Tree at \$8.24940 is 28%, Other at \$1.68921 is 6%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

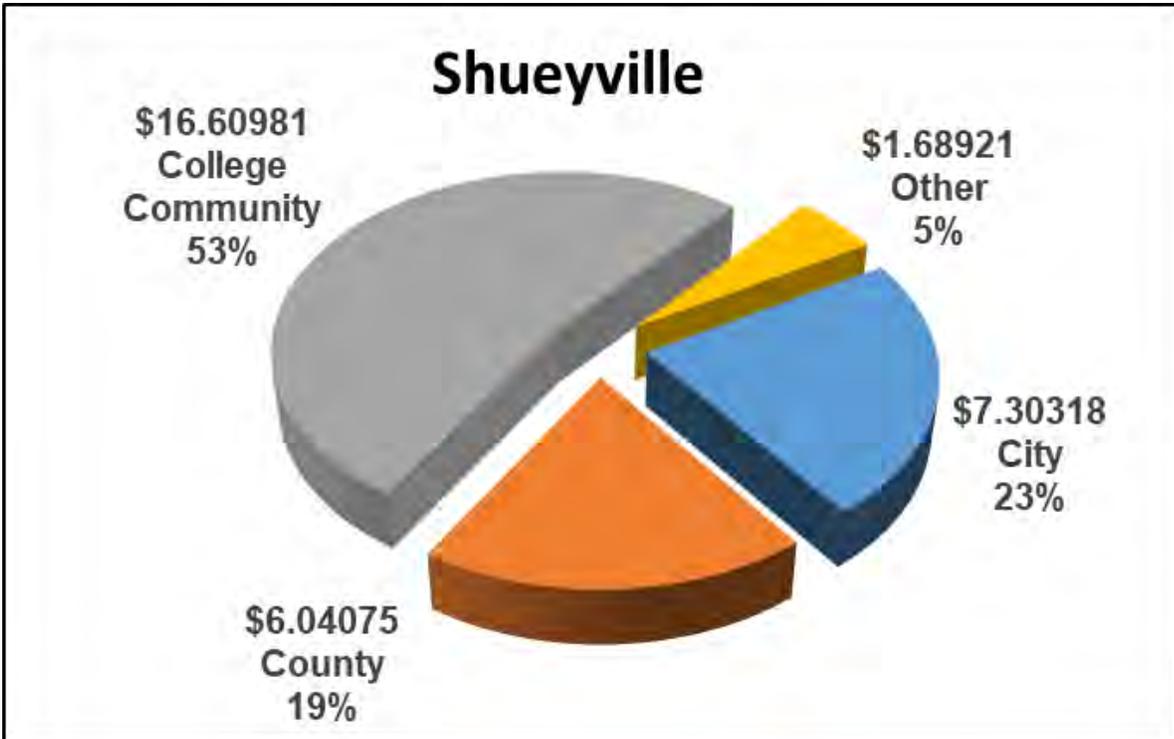


(North Liberty property tax levy rate breakdown: Iowa City School District at \$14.93367 is 44%, County at \$6.04075 is 19%, City of North Liberty at \$11.31920 is 32%, Other at \$1.68921 is 5%)

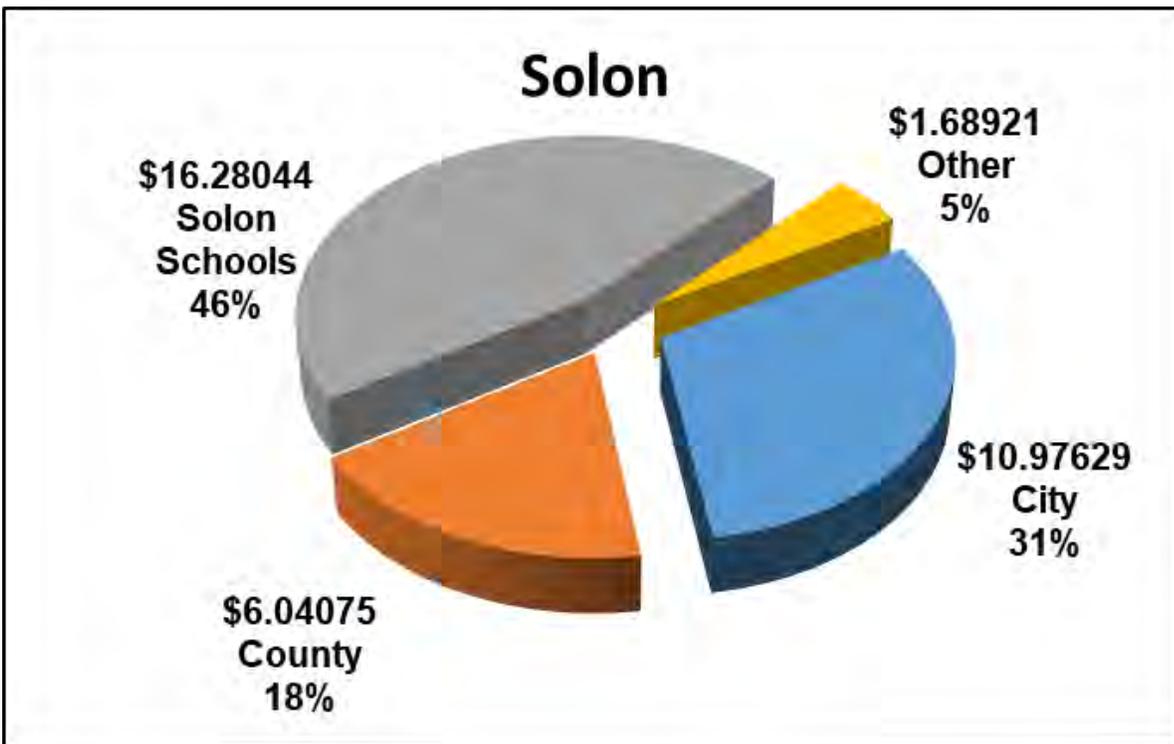


(Oxford property tax levy rate breakdown: Clear Creek/Amana School District at \$17.04936 is 45%, County at \$6.04075 is 16%, City of Oxford at \$12.82775 is 34%, Other at \$1.68921 is 5%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

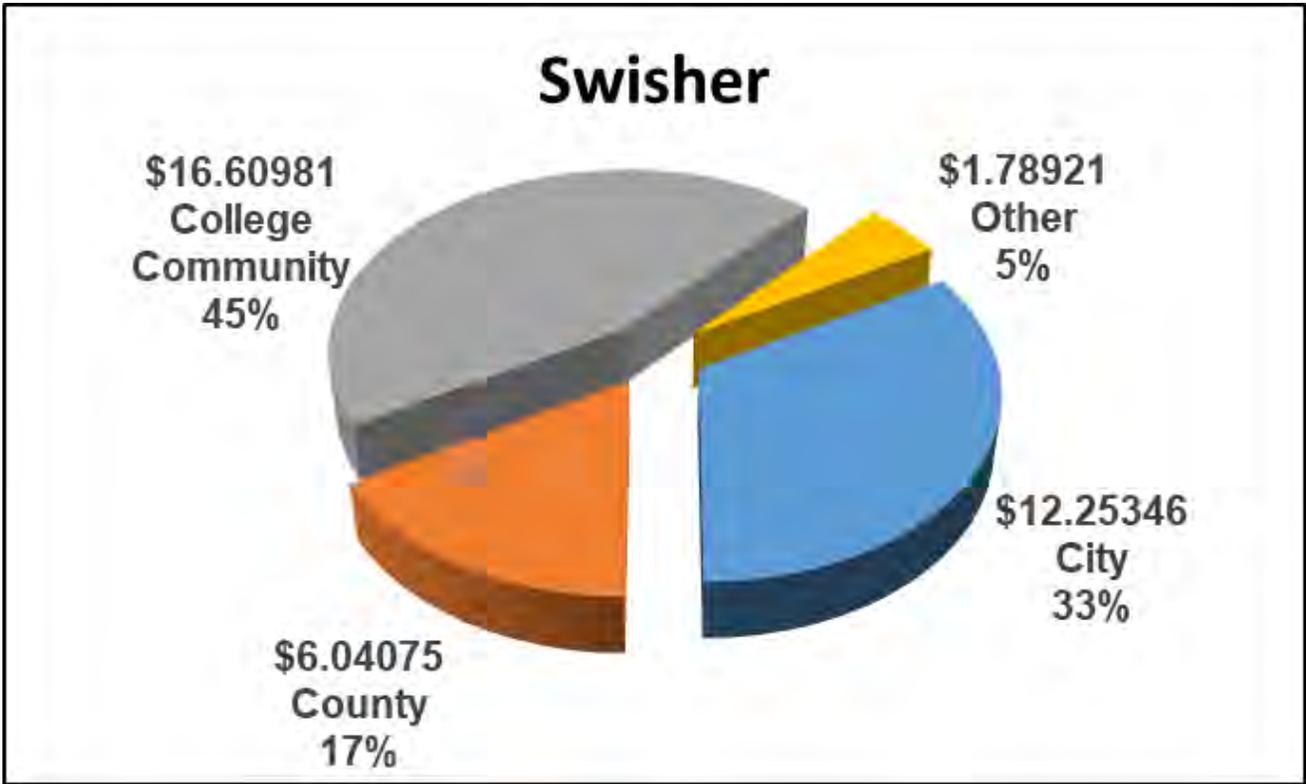


(Shueyville property tax levy rate breakdown: College Community School District at \$16.60981 is 53%, County at \$6.04075 is 19%, City of Shueyville at \$7.30318 is 23%, Other at \$1.68921 is 5%)

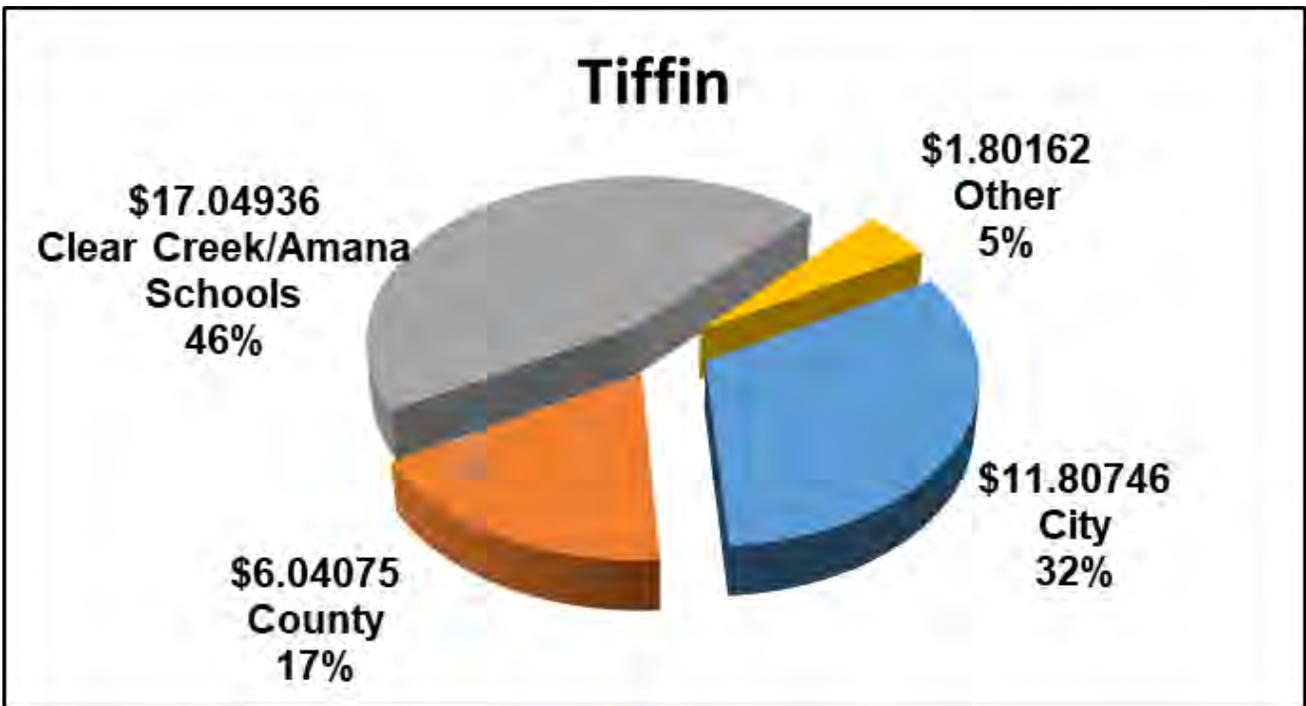


(Solon property tax levy rate breakdown: Solon School District at \$16.28044 is 46%, County at \$6.04075 is 18%, City of Solon at \$10.97629 is 31%, Other at \$1.68921 is 5%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

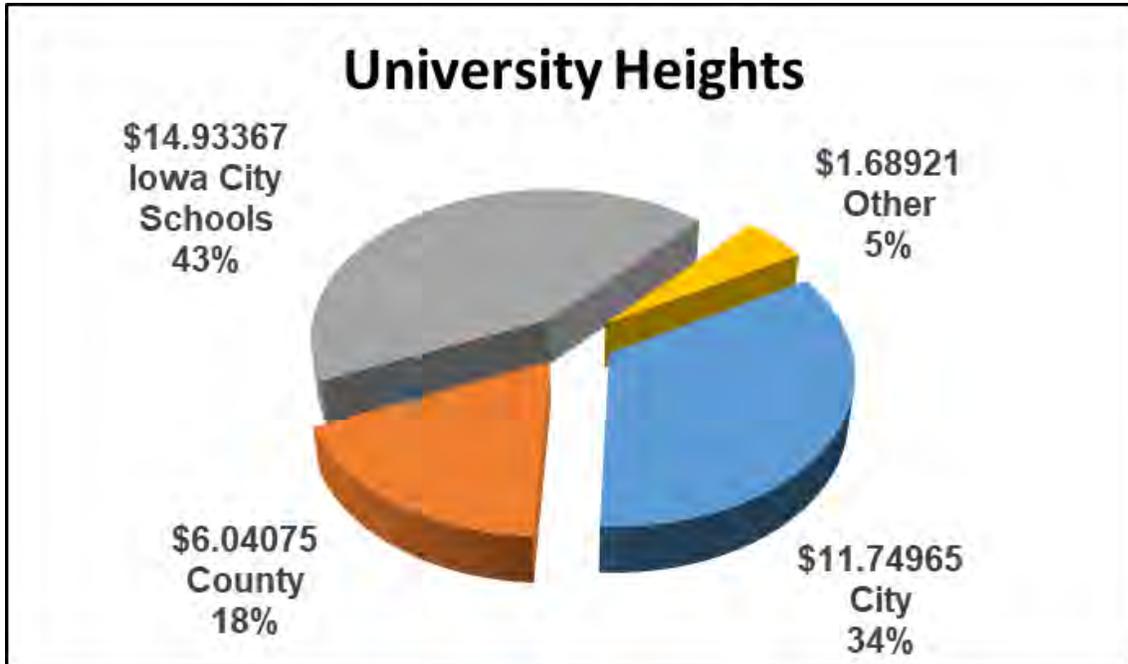


(Swisher property tax levy rate breakdown: College Community School District at \$16.60981 is 45%, County at \$6.04075 is 17%, City of Swisher at \$12.25346 is 33%, Other at \$1.78921 is 5%)



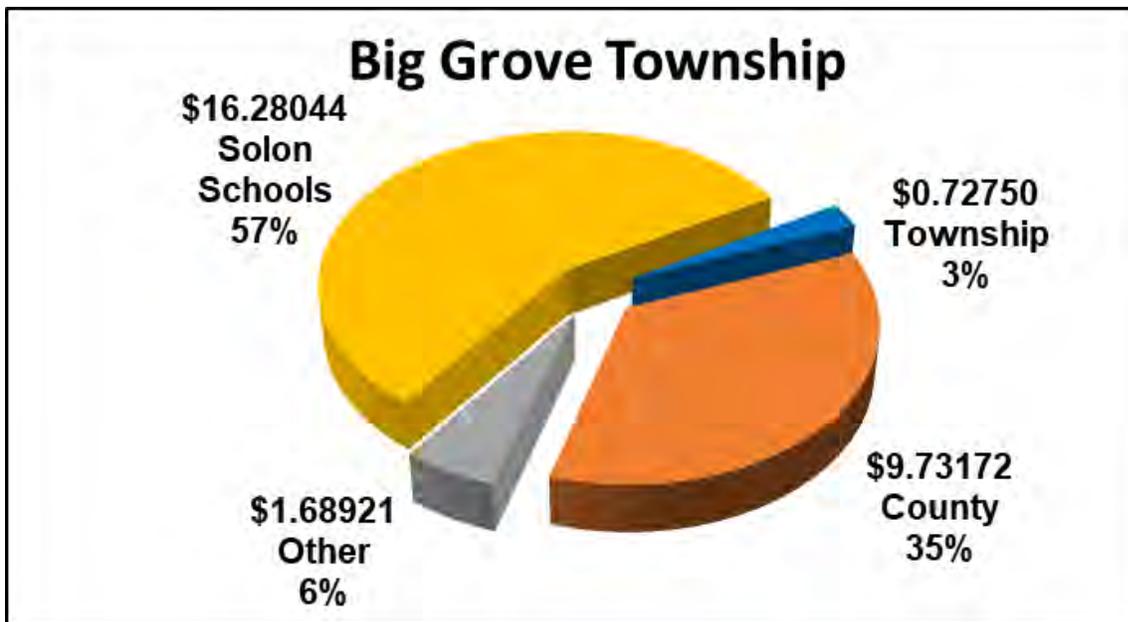
(Tiffin property tax levy rate breakdown: Clear Creek/Amana School District at \$17.04936 is 46%, County at \$6.04075 is 17%, City of Tiffin at \$11.80746 is 32%, Other at \$1.80162 is 5%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)



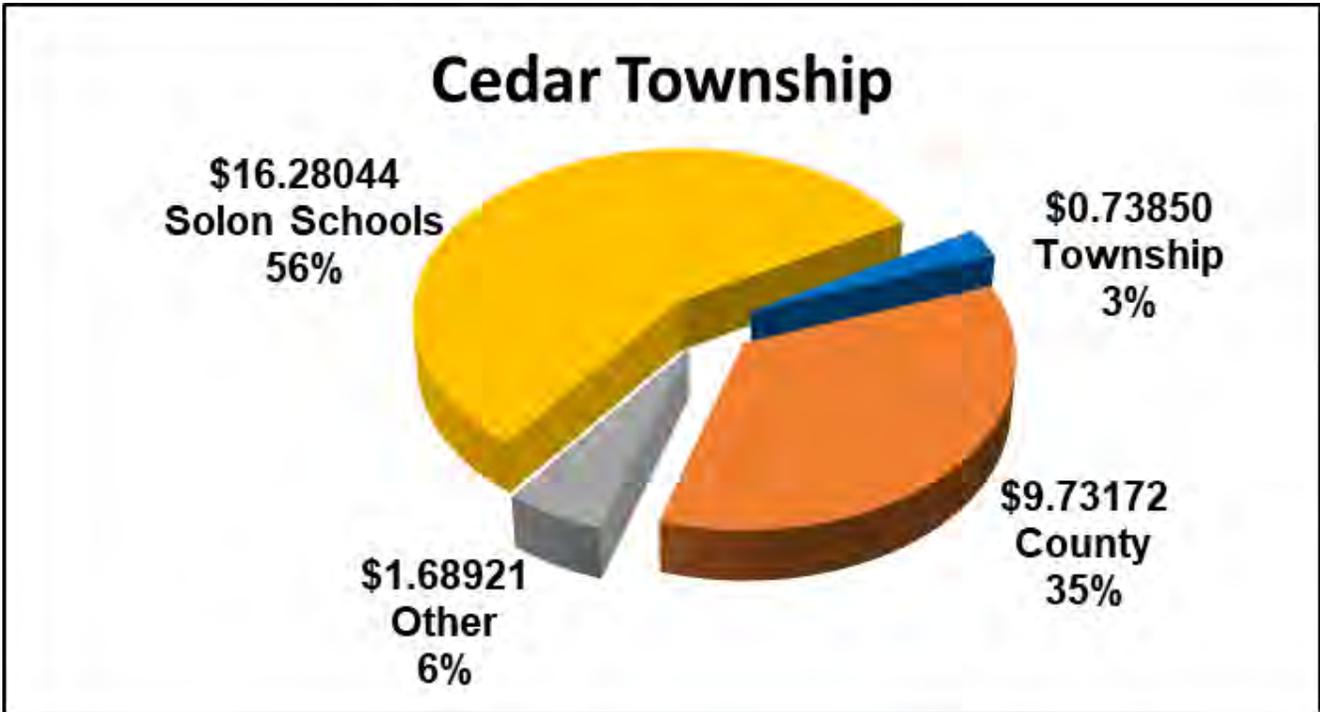
(University Heights property tax levy rate breakdown: Iowa City School District at \$14.93367 is 43%, County at \$6.04075 is 18%, City of University Heights at \$11.74965 is 34%, Other at \$1.68921 is 5%)

TOWNSHIPS: (In alphabetical order)

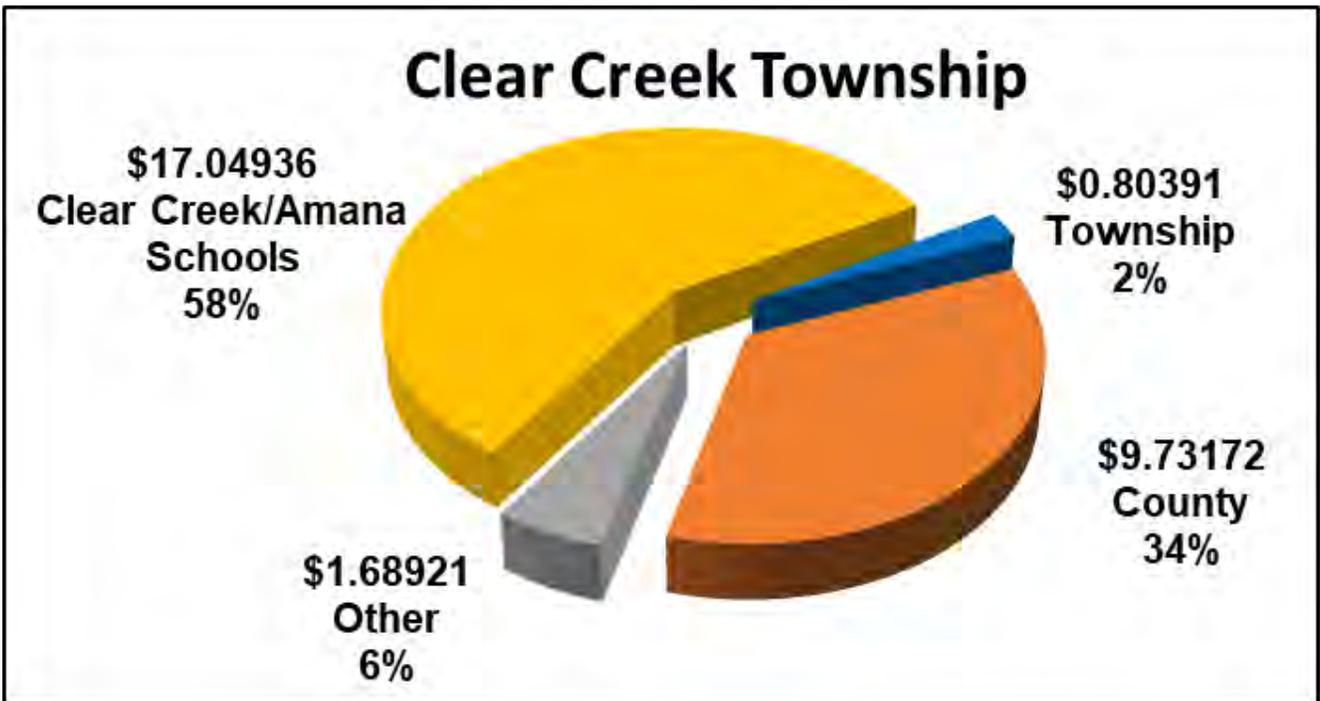


(Big Grove Township property tax levy rate breakdown: Solon School District at \$16.28044 is 57%, Other at \$1.68921 is 6%, County at \$9.73172 is 35%, Big Grove at \$0.72750 is 3%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

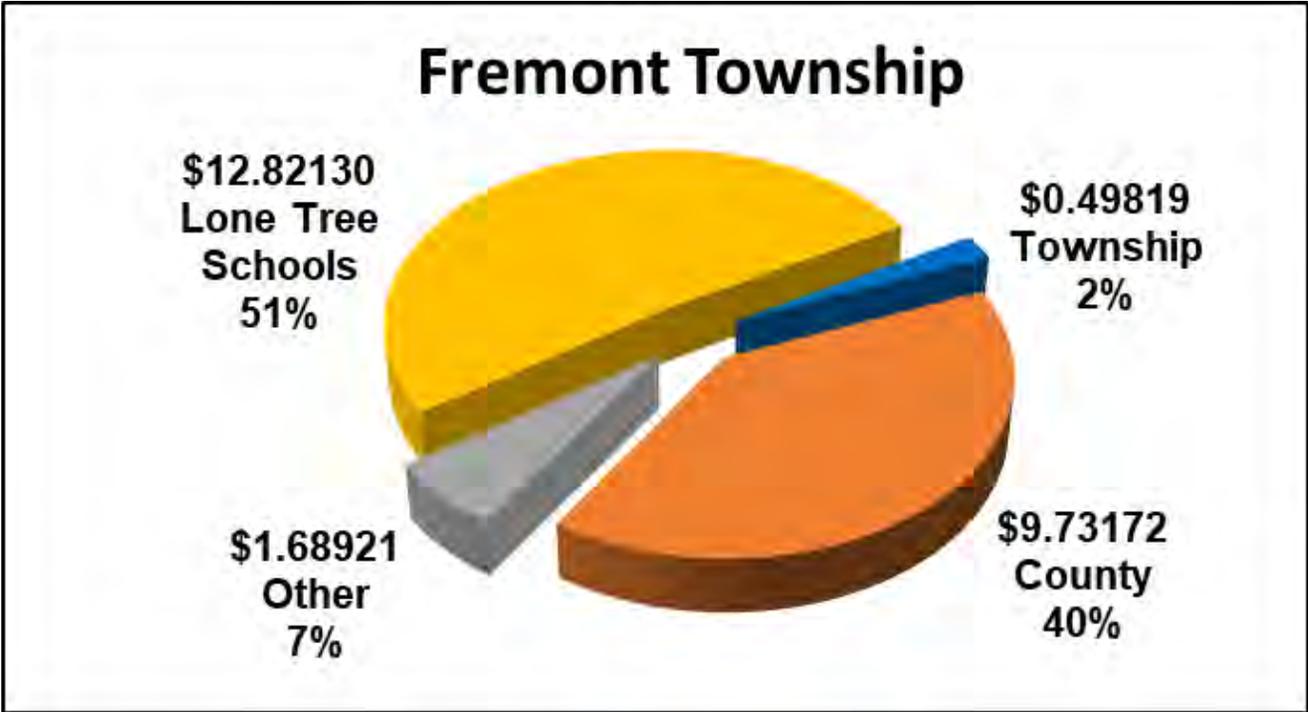


(Cedar Township property tax levy rate breakdown: Solon School District at \$16.28044 is 56%, Other at \$1.68921 is 6%, County at \$9.73172 is 35%, Cedar at \$0.73850 is 3%)

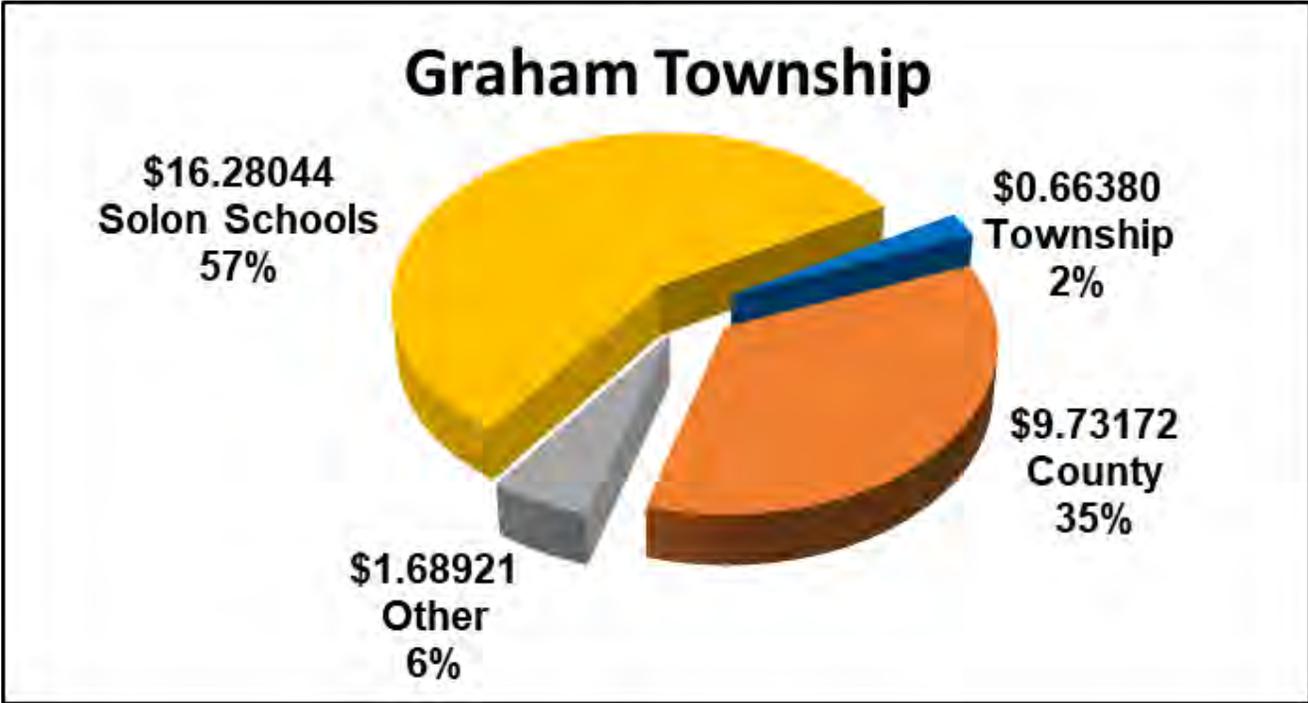


(Clear Creek Township property tax levy rate breakdown: Clear Creek/Amana School District at \$17.04936 is 58%, Other at \$1.68921 is 6%, County at \$9.73172 is 34%, Clear Creek at \$0.80391 is 2%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

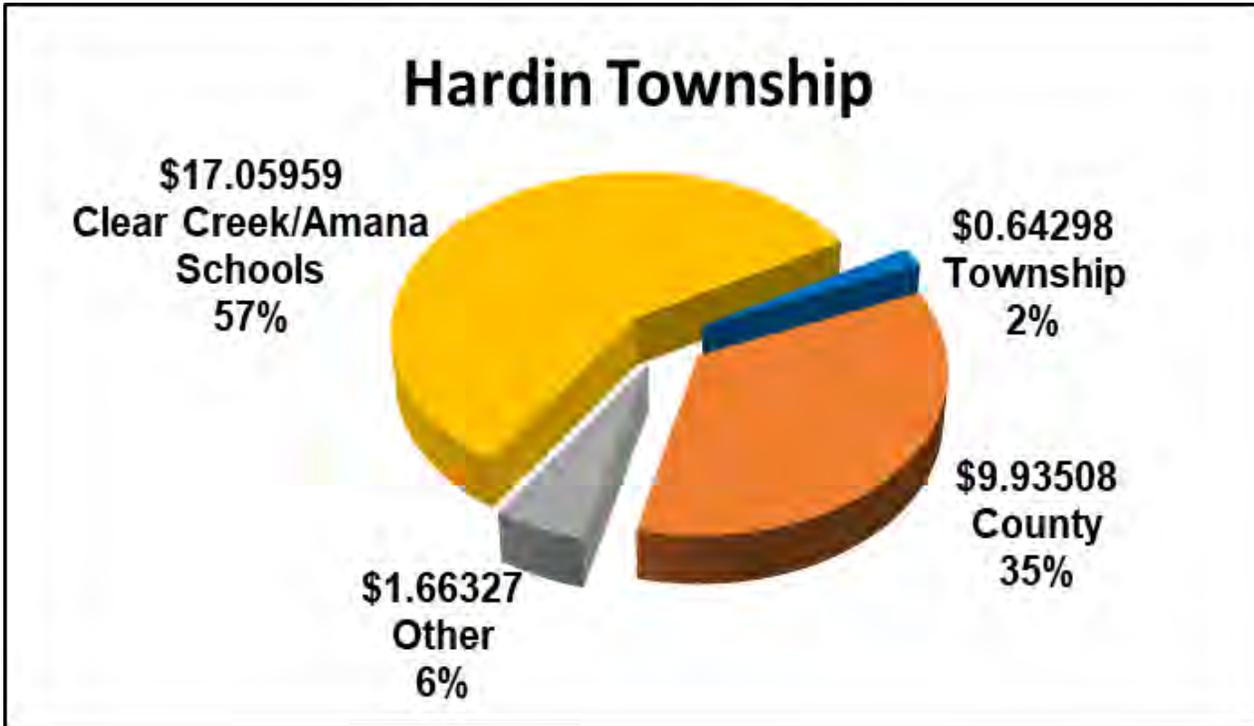


(Fremont Township property tax levy rate breakdown: Lone Tree School District at \$12.82130 is 51%, Other at \$1.68921 is 7%, County at \$9.73172 is 40%, Fremont at \$0.49819 is 2%)

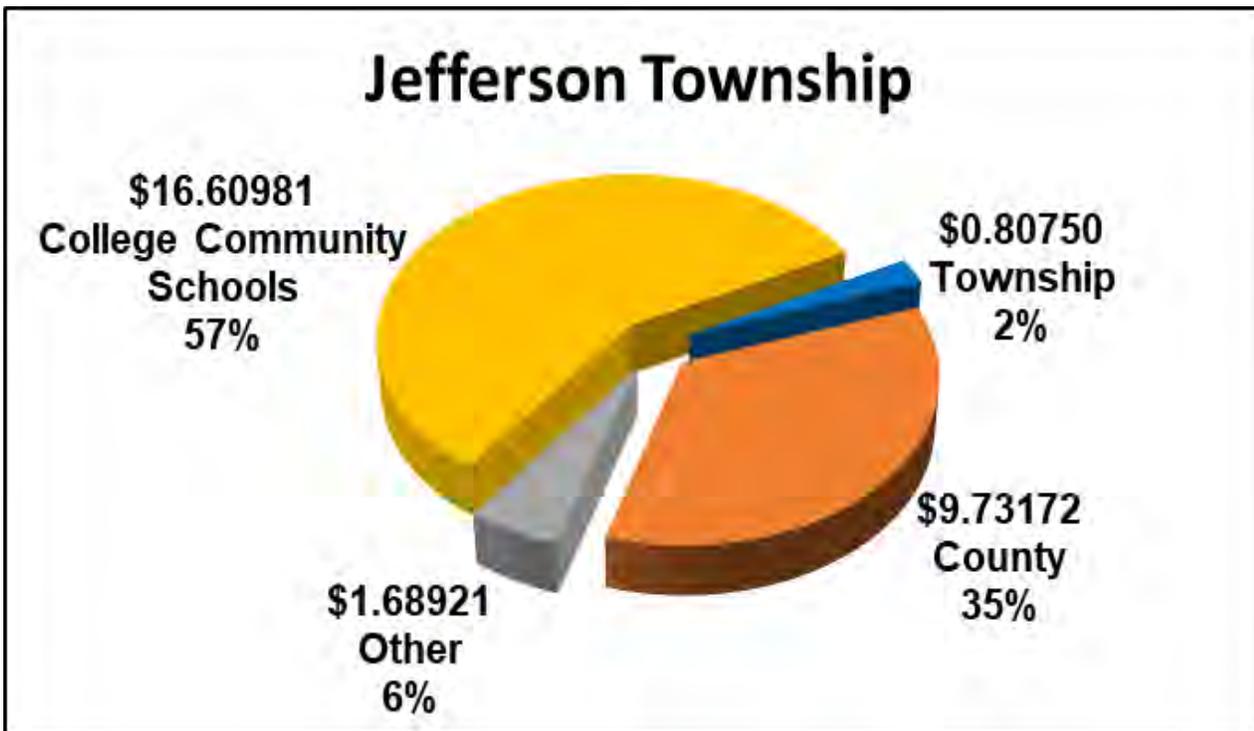


(Graham Township property tax levy rate breakdown: Solon School District at \$16.28044 is 57%, Other at \$1.68921 is 6%, County at \$9.73172 is 35%, Graham at \$0.66380 is 2%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

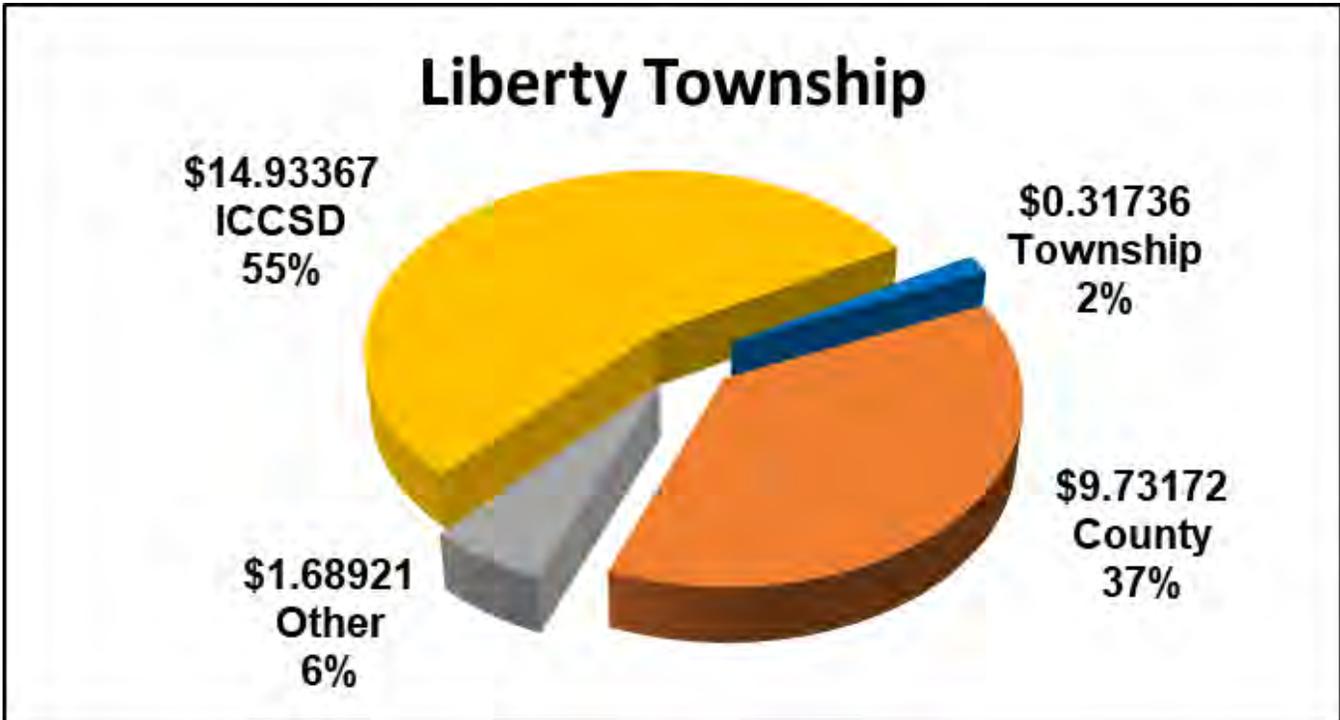


(Hardin Township property tax levy rate breakdown: Clear Creek/Amana School District at \$17.05959 is 57%, Other at \$1.66327 is 6%, County at \$9.93508 is 35%, Hardin at \$0.64298 is 2%)

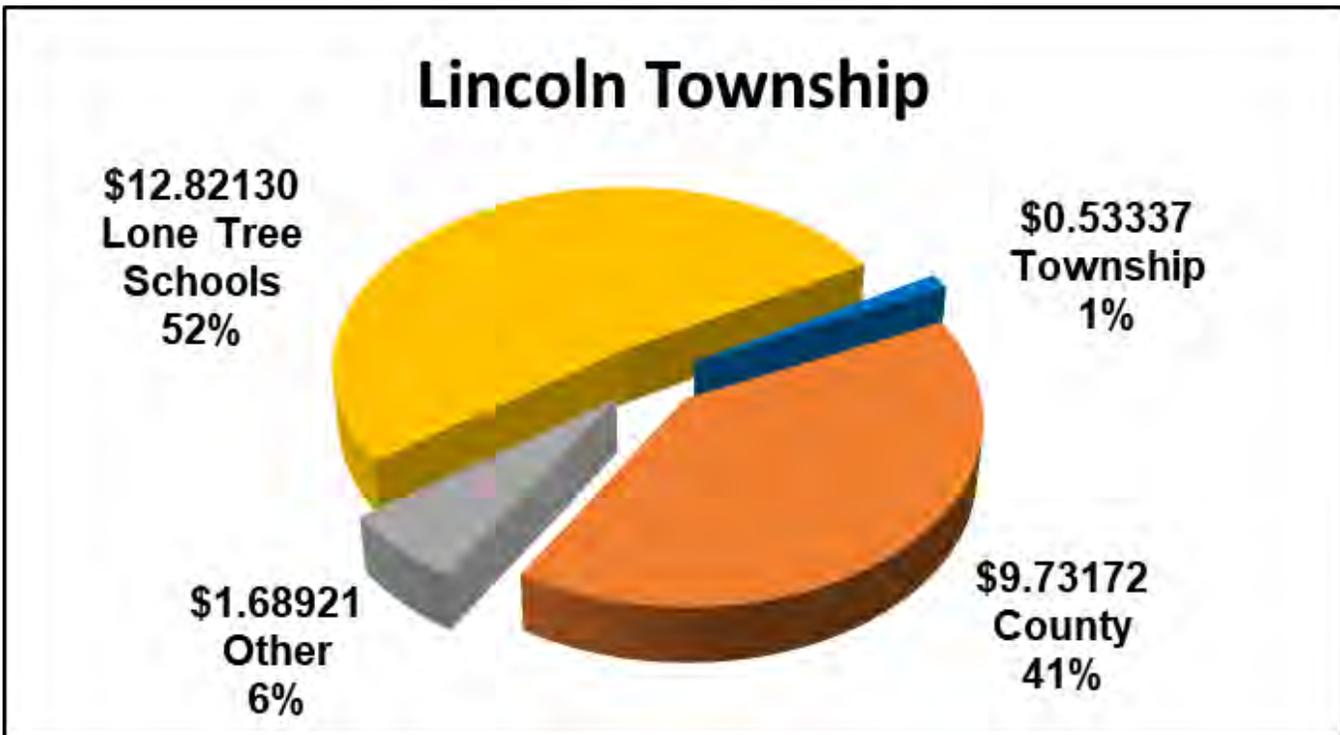


(Jefferson Township property tax levy rate breakdown: College Community School District at \$16.60981 is 57%, Other at \$1.68921 is 6%, County at \$9.73172 is 35%, Jefferson at \$0.80750 is 2%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

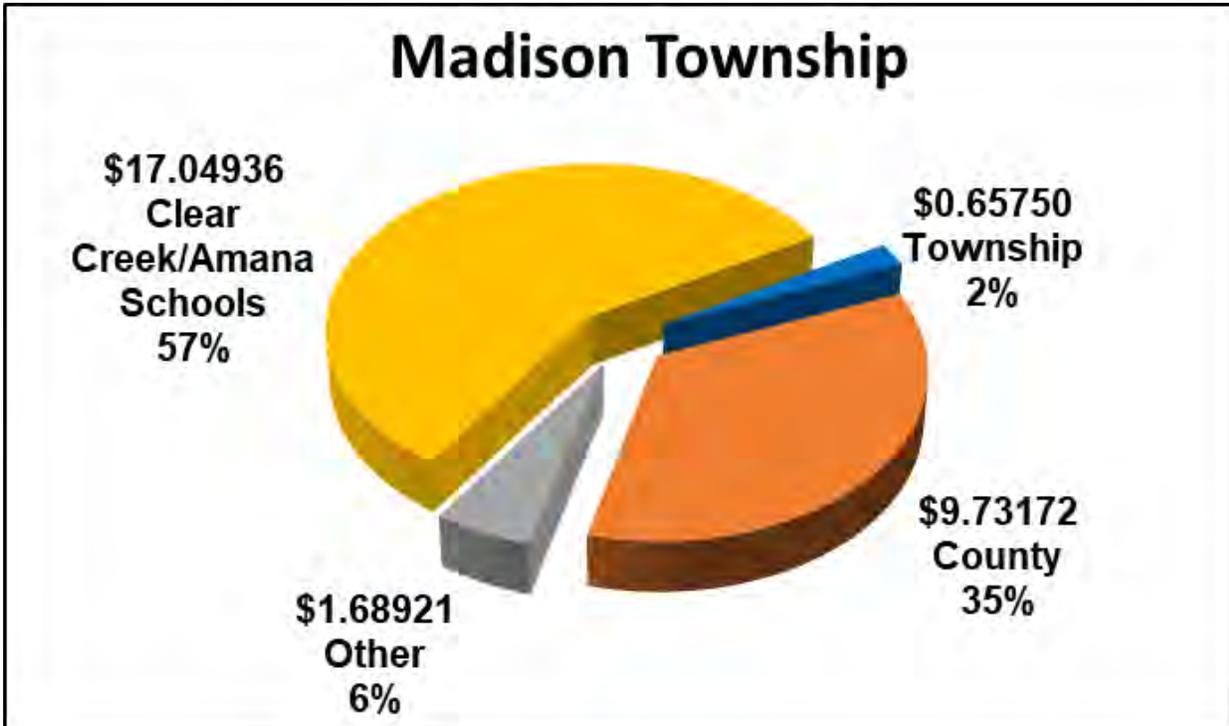


(Liberty Township property tax levy rate breakdown: Iowa City Community School District at \$14.93367 is 55%, Other at \$1.68921 is 6%, County at \$9.73172 is 37%, Liberty at \$0.31736 is 2%)



(Lincoln Township property tax levy rate breakdown: Lone Tree Community School District at \$12.82130 is 52%, Other at \$1.68921 is 6%, County at \$9.73172 is 41%, Lincoln at \$0.53337 is 1%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

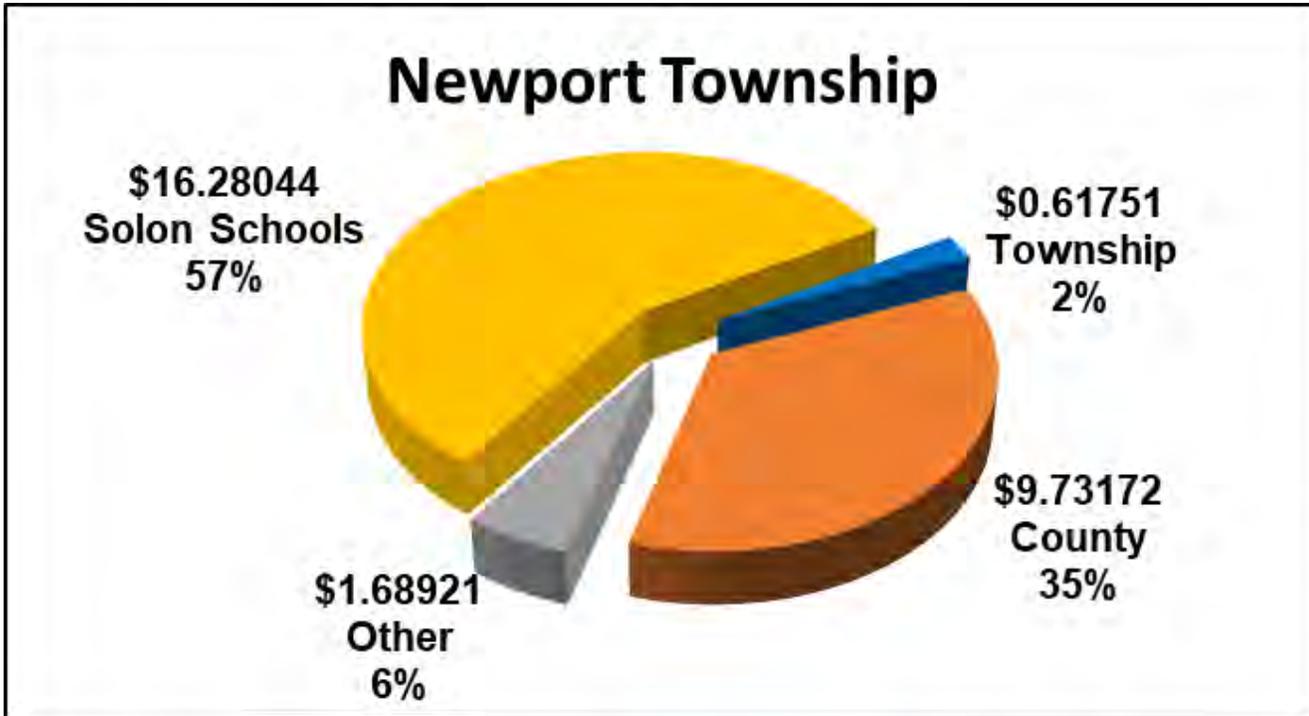


(Madison Township property tax levy rate breakdown: Clear Creek/Amana Community School District at \$17.04936 is 57%, Other at \$1.68921 is 6%, County at \$9.73172 is 35%, Madison at \$0.65750 is 2%)

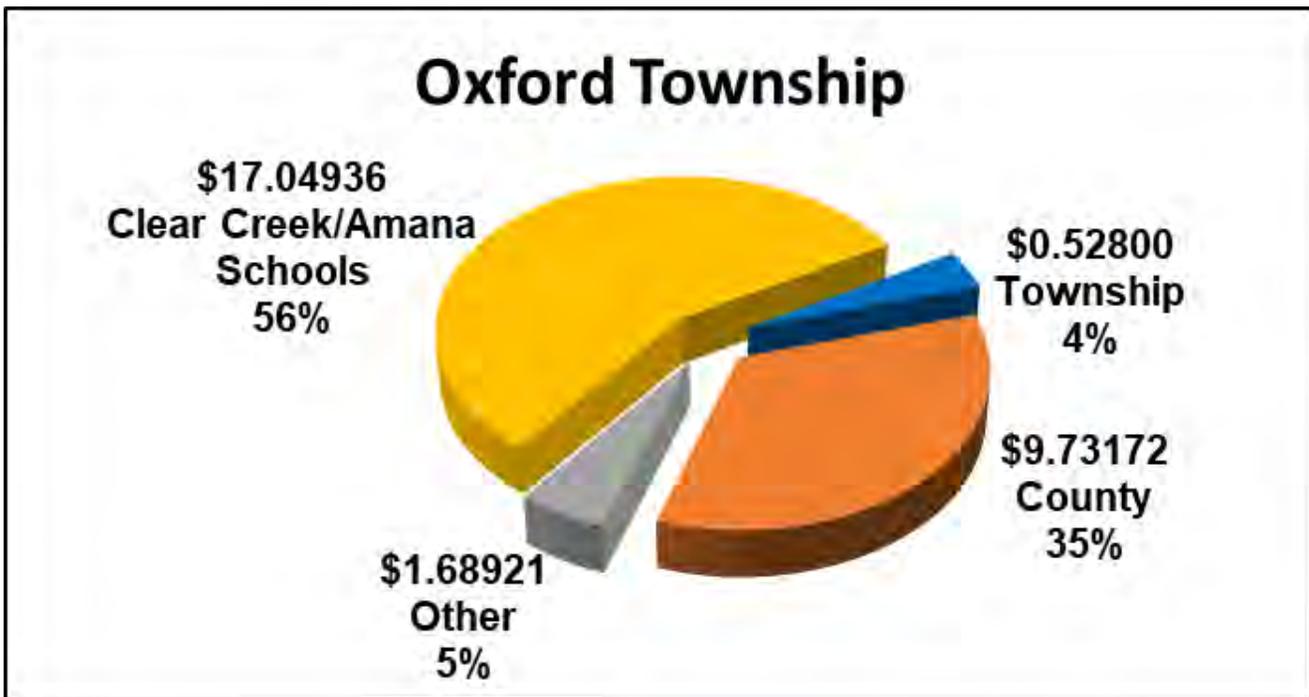


(Monroe Township property tax levy rate breakdown: College Community School District at \$16.60981 is 57%, Other at \$1.68921 is 5%, County at \$9.73172 is 35%, Monroe at \$0.88750 is 3%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)



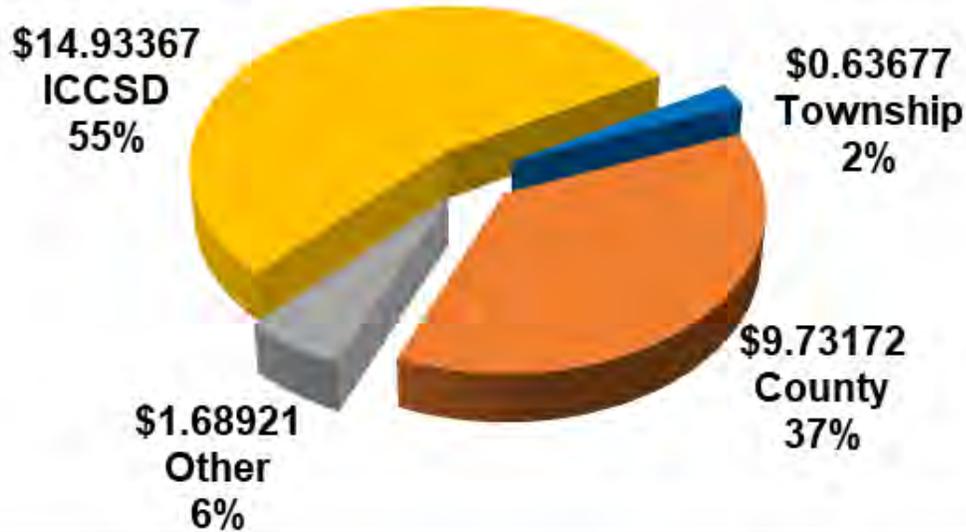
(Newport Township property tax levy rate breakdown: Solon Community School District at \$16.28044 is 57%, Other at \$1.68921 is 6%, County at \$9.73172 is 35%, Newport at \$0.61751 is 2%)



(Oxford Township property tax levy rate breakdown: Clear Creek/Amana Community School District at \$17.04936 is 56%, Other at \$1.68921 is 5%, County at \$9.73172 is 35%, Oxford at \$0.52800 is 4%)

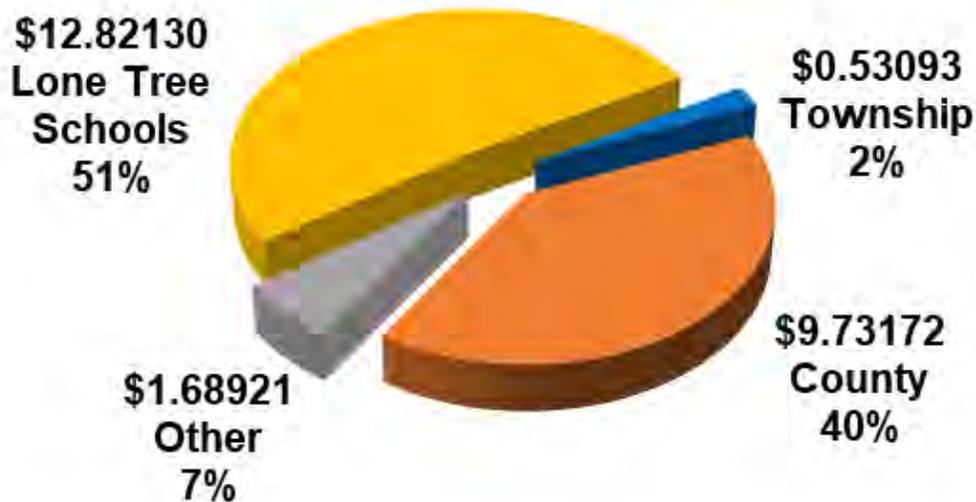
TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Penn Township



(Penn Township property tax levy rate breakdown: Iowa City Community School District at \$14.93367 is 55%, Other at \$1.68921 is 6%, County at \$9.73172 is 37%, Penn at \$0.63677 is 2%)

Pleasant Valley Township



(Pleasant Valley Township property tax levy rate breakdown: Lone Tree Community School District at \$12.82130 is 51%, Other at \$1.68921 is 7%, County at \$9.73172 is 40%, Pleasant Valley at \$0.53093 is 2%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Scott Township



(Scott Township property tax levy rate breakdown: West Branch School District at \$15.20787 is 50%, Other at \$1.68921 is 6%, County at \$9.73172 is 41%, Scott at \$0.58703 is 3%)

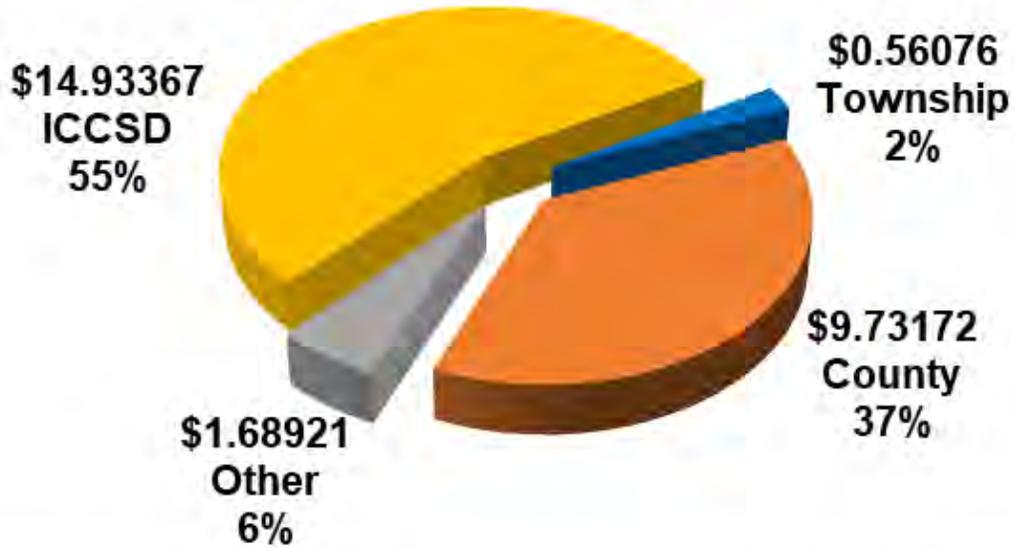
Sharon Township



(Sharon Township property tax levy rate breakdown: Mid Prairie School District at \$13.22877 is 53%, Other at \$1.68921 is 6%, County at \$9.73172 is 40%, Sharon at \$0.35240 is 1%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Union Township



(Union Township property tax levy rate breakdown: Iowa City Community School District at \$14.93367 is 55%, Other at \$1.68921 is 6%, County at \$9.73172 is 37%, Liberty at \$0.56076 is 2%)

Washington Township



(Washington Township property tax levy rate breakdown: Mid Prairie School District at \$13.22877 is 52%, Other at \$1.68921 is 6%, County at \$9.73172 is 40%, Washington at \$0.45080 is 2%)

DEPARTMENT & ELECTED OFFICE LIST

Dept #	Department or Office Name	Fund #	Fund Name
01	Ambulance	1	General Basic
02	County Attorney Office - Elected	1	General Basic
03	County Auditor Office/Accounting - Elected	1	General Basic
04	Public Health	1	General Basic
05	Board of Supervisors Office - Elected	1	General Basic
06	Human Resources	1	General Basic
07	Information Services	1	General Basic
08	County Sheriff - Elected	1	General Basic
09	Emergency Management	14	Emergency Management
10	Medical Examiner	1	General Basic
11	County Recorder Office - Elected	1	General Basic
12	SEATS/Fleet	1	General Basic
14	County Treasurer Office - Elected	1	General Basic
15	Finance	1	General Basic
17	Physical Plant	1	General Basic
18	Central Services	1	General Basic
19	Planning, Development, and Sustainability	1	General Basic
20	General Basic Grants	1	General Basic
21	General Supplemental Grants	2	General Supplemental
22	Insurance	2	General Supplemental
23	Rural Basic Grants	3	Rural Basic
24	Conservation	1	General Basic
25	County Historic Poor Farm	1	General Basic
26	GuideLink Center	1	General Basic
27	Juvenile Justice Admin – Court Services	2	General Supplemental
28	Court Services – Clerk of Court, County Atty	2	General Supplemental
32	Special Resource Enhancement - Conservation	9	Special Resource Enhancement
33	County Auditor Office/Elections - Elected	2	General Supplemental
35	American Rescue Plan Act (ARPA)	35	ARPA
40	Technology	6	Technology
41	Substance Abuse	1	General Basic
42	Targeted Case Management (TCM)	1	General Basic
43	Behavioral Health	1	General Basic
44	Capital Expenditures	7	Capital Expenditures
45	Human Services	1	General Basic
47	Court Services – Sheriff	2	General Supplemental
49	Secondary Roads	5	Secondary Roads
50	Veterans Affairs	1	General Basic
54	Juvenile Crime Prevention Grant	1	General Basic
65	Debt Service	40	Debt Service
68	Law Enforcement Proceeds	8	Law Enforcement Proceeds
69	Prosecutor Forfeiture Proceeds	17	Prosecutor Forfeiture Proceeds
81	Energy Reinvestment Fund	20	Energy Reinvestment Fund
82	Conservation Trust	21	Conservation Trust
83	Conservation Bond	22	Conservation Bond
85	Capital Projects	30	Capital Projects
86	Cedar River Crossing Wetland Mitigation Bank Permanent Trust	25	Cedar River Crossing Wetland Mitigation Bank Permanent Trust
87	Recorder's Record Management	26	Recorder's Record Management

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.

AB: County Administration Building

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.

AME: County Ambulance and Medical Examiner Building

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.

Balanced Budget: A budget where current operating expenditures do not exceed current operating revenues plus unreserved and available fund balance for each individual fund subject to appropriation. Per state statute, the county is required to adopt a balanced budget each year.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond resolution. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, park improvements, roads and bridges.

Budget: A financial plan for a specified period of time (usually a fiscal year) that matches all planned revenues and expenditures with various governmental services.

GLOSSARY OF TERMINOLOGY (continued)

Budget Amendment: A legal procedure utilized by the Board of Supervisors to revise a budgeted service area appropriation or revenue. The Code of Iowa also requires Board approval through the adoption of a resolution for any interdepartmental or inter-fund adjustments.

Budget Calendar: The schedule of key dates or events that County departments and authorized agencies follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive budget & financial plan of the Board of Supervisors.

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

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

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

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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.

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.

GLOSSARY OF TERMINOLOGY (continued)

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.

Depreciation: A financial mechanism to allocate the cost of a capital item over its service life. A decrease in an asset's value due to wear and tear, decay, or decline in price. Through the process, the entire cost of an asset is ultimately charged off as an expense over its service life.

Disbursement: Payment in cash.

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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.

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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.

GLOSSARY OF TERMINOLOGY (continued)

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).

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General Fund: The largest fund within the county, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenues. This fund usually includes most of the basic operating services, such as law enforcement, mental health services, finances, data processing, conservation, physical health services, services to the poor, county development services, and general administration. The General Fund is divided into two parts: the General Basic Fund and the General Supplemental Fund.

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.

Governmental Accounting Standards Board (GASB): Established in 1984, the Governmental Accounting Standards Board (GASB) is the independent, private-sector organization based in Norwalk, Connecticut, that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles (GAAP).

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.

GuideLink Center: Also called the access center, and previously known as the Behavior Health Urgent Care Center (BHUCC), 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.

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HHS: County Health and Human Services Building

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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.

GLOSSARY OF TERMINOLOGY (continued)

IT: The Information Technology Department, responsible for county data processing functions.



Lapsing Encumbrance: An encumbrance that is outstanding at year-end that requires reapportionment 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.

Major Fund: Governmental fund or enterprise fund reported as a separate column in the basic financial statements and analysis.



Non-major Fund: Governmental fund or enterprise fund reported within a combined column in the basic financial statements and subject to consolidated analysis within the financial statements.



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 Measure: 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.

Permanent Fund: Fund for resources that are restricted to the extent that only the earnings, and not the principal, may be used to support governmental programs.

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

GLOSSARY OF TERMINOLOGY (continued)

service provision. Typical data collected might include miles of road needing to be paved, miles of roads paved, cost of paved roads per mile, percent of roads not able to be paved, etc.

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

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

Property Tax Replacement: Monies apportioned by the State each year to replace all or a portion of the tax that would be due on a property eligible for a credit under the Code of Iowa.



Reserved Fund Balance: Portion of a fund balance legally restricted for a specific purpose and is unavailable for general appropriation.

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

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

Risk Management: All ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Rollback Rate: Iowa Department of Revenue sets the rollback percentage. This rate is used to determine the taxable value of a property.

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. The value on which real estate taxes are calculated and budgets of the various levy authorities are based. The taxable value equals the assessed property value minus the value of military tax exemption, multiplied by the rollback rate.

GLOSSARY OF TERMINOLOGY (continued)

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).

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Warrant: An order drawn by the County upon the County Treasurer directing the Treasurer to pay a specified amount to the person named or to the bearer. A warrant is payable upon demand and circulates the same as a bank check.

Additional Definitions:

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

Service Area Number:

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

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

4. Mental Health, Intellectual Disability, and Developmental Disabilities: Expenditures for Services to Persons with Mental Health Problems/Mental 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	01	Ambulance
	02	County Attorney
	08	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
	35	ARPA
	47	Court Services – Sheriff
	54	Juvenile Crime Prevention Grant
	68	Law Enforcement Proceeds
	69	Prosecutor Forfeiture Proceeds
3. Physical Health & Social Services	04	Public Health
	12	SEATS/Fleet
	26	GuideLink Center
	35	ARPA
	41	Substance Abuse
	45	Social Services
	50	Veterans Affairs
6. County Environment & Education	19	Planning, Development, & Sustainability
	24	Conservation
	35	ARPA
	23	Rural Basic Block Grant
7. Roads and Transportation	48	Road Construction Escrow
	49	Secondary Roads
8. Government Services	11	Recorder
	14	Treasurer
	33	Auditor/Elections
	35	ARPA
	87	Recorder's Record Management
9. Administration	03	Auditor/Accounting
	05	Board of Supervisors
	06	Human Resources
	07	Information Technology
	15	Finance
	17	Physical Plant
	18	Central Services
	22	Insurance
	35	ARPA
	42	Targeted Case Management (TCM)
	43	Mental Health/Developmental Disabilities (MH/DD)
0. Capital Projects/Non-Program/Other	21	General Supplemental Block Grant
	25	County Historic Poor Farm
	32	Special Resource Enhancement - Conservation
	35	ARPA
	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); 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.

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.

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.

Licenses and Permits: Includes Alcoholic Beverage & Tobacco control, Building Structure & Equipment Permits, Health & Environmental Licenses and Permits, and a few other licenses and permits.

Charges for Service, Statutory: Includes certain fees of Recorder, Treasurer, and Sheriff.

Charges for Service, Non-Statutory: Includes certain fees for General Government, Public Safety, Recreation, Education, Health, Sanitation, Transportation and Miscellaneous.

Use of Money and Property: Includes Earnings from Investments, Rents, Vending, Commissions and Miscellaneous.

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.

Other Financing Sources: Includes Operating Transfers, Proceeds from General Long-Term & Other Debt, and Proceeds of General Fixed Asset Sales.



**END OF
FISCAL YEAR 2023 ANNUAL BUDGET**