

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2021 - June 30, 2022**  
**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: 3/16/2021 Meeting Time: 05:30 PM Meeting Location: Johnson County Board of Supervisors Boardroom 913 S. Dubuque Street Iowa City, IA 52240**

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](http://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)  
[johnsoncountyiowa.gov](http://johnsoncountyiowa.gov)

County Telephone Number  
(319) 356-6004

		Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	64,787,395	64,038,533	61,202,654	2.89
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,949,479	1,954,069	1,940,748	
Net Current Property Taxes	4	62,837,916	62,084,464	59,261,906	
Delinquent Property Tax Revenue	5	0	0	2,913	
Penalties, Interest & Costs on Taxes	6	329,000	329,000	227,839	
Other County Taxes/TIF Tax Revenues	7	951,158	886,388	1,035,756	-4.17
Intergovernmental	8	22,820,608	30,670,894	22,952,413	
Licenses & Permits	9	799,150	989,074	838,496	
Charges for Service	10	4,962,242	5,995,667	4,714,126	
Use of Money & Property	11	783,796	1,454,775	1,812,631	
Miscellaneous	12	1,016,539	2,629,871	897,509	
<b>Subtotal Revenues</b>	13	94,500,409	105,040,133	91,743,589	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	21,918,300	19,890,000	21,382,000	
Operating Transfers In	15	16,876,839	18,312,373	17,866,786	
Proceeds of Fixed Asset Sales	16	27,334	24,000	19,817	
<b>Total Revenues &amp; Other Sources</b>	17	133,322,882	143,266,506	131,012,192	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	31,199,807	29,406,413	25,616,353	10.36
Physical Health and Social Services	19	14,784,487	14,367,830	11,277,137	14.50
Mental Health, ID & DD	20	5,872,633	7,071,941	7,214,664	-9.78
County Environment and Education	21	6,823,430	6,519,918	5,940,971	7.17
Roads & Transportation	22	12,378,064	10,775,271	9,913,812	11.74
Government Services to Residents	23	3,389,092	3,436,387	2,599,798	14.18
Administration	24	11,961,180	11,265,089	9,860,835	10.14
Nonprogram Current	25	139,600	165,700	48,748	69.22
Debt Service	26	22,087,648	20,458,257	21,751,859	0.77
Capital Projects	27	18,589,551	37,143,060	17,612,042	2.74
<b>Subtotal Expenditures</b>	28	127,225,492	140,609,866	111,836,219	
Other Financing Uses:					
Operating Transfers Out	29	16,876,839	18,312,373	17,866,786	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	144,102,331	158,922,239	129,703,005	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-10,779,449	-15,655,733	1,309,187	
Beginning Fund Balance - July 1,	33	35,866,214	51,521,947	50,212,760	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,940,106	8,380,761	21,062,195	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	7,961,903	8,134,509	8,817,281	
Fund Balance - Unassigned	39	11,184,756	19,350,944	21,642,471	
<b>Total Ending Fund Balance - June 30,</b>	40	25,086,765	35,866,214	51,521,947	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	58,018,457	Urban Areas: 6.16774			
Rural Only Levies*:	6,768,938				
Special District Levies*:	0	Rural Areas: 9.93508			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	695,081				

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

To listen or view live meeting, link to [johnsoncountyiowa.iqm2.com](http://johnsoncountyiowa.iqm2.com) Join telephonically by dialing (319) 688-8013

**NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY**

**Fiscal Year July 1, 2021 - June 30, 2022**

**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: 3/4/2021 Meeting Time: 09:42 AM Meeting Location: Boardroom, Johnson County Administration Building, 913 S. Dubuque St., Iowa City, IA**  
**You may also participate in the hearing remotely by dialing 319 688-8013 at the time of the meeting.**

**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)  
[johnsoncountyiowa.gov](http://johnsoncountyiowa.gov)

County Telephone Number  
 (319) 356-6004

		<b>Current Year Certified Property Tax FY 2020/2021</b>	<b>Budget Year Effective Property Tax FY 2021/2022</b>	<b>Budget Year Proposed Maximum Property Tax FY 2021/2022</b>	<b>Proposed Percentage Change</b>
Taxable Valuations-General Services	1	8,868,859,859	9,164,400,353	9,164,400,353	
Requested Tax Dollars-General Basic	2	31,041,006		32,075,374	
Requested Tax Dollars-General Supplemental	3	2,375,930		1,423,402	
Requested Tax Dollars-General Services Total	4	33,416,936	33,416,936	33,498,776	0.24
Estimated Tax Rate-General Services	5	3.76790	3.64639	3.65532	
Taxable Valuations-Rural Services	6	1,757,453,112	1,825,897,933	1,825,897,933	
Requested Tax Dollars-Rural Basic	7	6,634,548		6,878,783	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	6,634,548	6,634,548	6,878,783	3.68
Estimated Tax Rate-Rural Services	10	3.77509	3.63358	3.76734	

Explanation of increases in the budget:

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:

[johnsoncountyiowa.gov](http://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.

**BUDGET SUMMARY**

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2021/2022 Capital Projects	Debt Service	Permanent	TOTALS Budget 2021/2022	TOTALS Re-Est 2020/2021	TOTALS Actual 2019/2020
1	Taxes Levied on Property	33,151,945	9,930,930		21,704,520		64,787,395	64,038,533	61,202,654
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	961,895	363,385		624,199		1,949,479	1,954,069	1,940,748
4	Net Current Property Taxes	32,190,050	9,567,545		21,080,321		62,837,916	62,084,464	59,261,906
5	Delinquent Property Tax Revenue	0	0		0		0	0	2,913
6	Penalties, Interest & Costs on Taxes	329,000					329,000	329,000	227,839
7	Other County Taxes/TIF Tax Revenues	592,656	153,175	0	205,327	0	951,158	886,388	1,035,756
8	Intergovernmental	11,134,680	8,705,667	2,000,000	980,261	0	22,820,608	30,670,894	22,952,413
9	Licenses & Permits	793,150	6,000	0	0	0	799,150	989,074	838,496
10	Charges for Service	4,933,242	29,000	0	0	0	4,962,242	5,995,667	4,714,126
11	Use of Money & Property	457,678	223,053	90,500	0	12,565	783,796	1,454,775	1,812,631
12	Miscellaneous	727,841	243,698	45,000	0	0	1,016,539	2,629,871	897,509
13	Subtotal Revenues	51,158,297	18,928,138	2,135,500	22,265,909	12,565	94,500,409	105,040,133	91,743,589
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	20,522,300	146,000	1,250,000	0	0	21,918,300	19,890,000	21,382,000
15	Operating Transfers In	373,500	7,229,034	9,274,305	0	0	16,876,839	18,312,373	17,866,786
16	Proceeds of Fixed Asset Sales	26,000	1,334	0	0	0	27,334	24,000	19,817
17	Total Revenues & Other Sources	72,080,097	26,304,506	12,659,805	22,265,909	12,565	133,322,882	143,266,506	131,012,192
	<b>EXPENDITURES &amp; OTHER FINANCING USES</b>								
	Operating:								
18	Public Safety and Legal Services	30,861,993	337,814			0	31,199,807	29,406,413	25,616,353
19	Physical Health and Social Services	14,784,487	0			0	14,784,487	14,367,830	11,277,137
20	Mental Health, ID & DD	463,026	5,409,607			0	5,872,633	7,071,941	7,214,664
21	County Environment and Education	5,547,861	1,275,569			0	6,823,430	6,519,918	5,940,971
22	Roads & Transportation		12,378,064			0	12,378,064	10,775,271	9,913,812
23	Government Services to Residents	3,350,092	39,000			0	3,389,092	3,436,387	2,599,798
24	Administration	11,961,180	0			0	11,961,180	11,265,089	9,860,835
25	Nonprogram Current	139,600	0			0	139,600	165,700	48,748
26	Debt Service	0	0		22,087,648	0	22,087,648	20,458,257	21,751,859
27	Capital Projects	1,427,200	4,329,940	12,832,411		0	18,589,551	37,143,060	17,612,042
28	Subtotal Expenditures	68,555,439	23,769,994	12,832,411	22,087,648	0	127,225,492	140,609,866	111,836,219
	Other Financing Uses:								
29	Operating Transfers Out	11,392,298	5,484,541	0	0	0	16,876,839	18,312,373	17,866,786
30	Refunded Debt/Payments to Eserow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	79,927,737	29,254,535	12,832,411	22,087,648	0	144,102,331	158,922,239	129,703,005
	<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>								
32	Beginning Fund Balance - July 1, 2021	7,847,640	-2,950,029	-172,606	178,261	12,565	-10,779,449	-15,655,733	1,309,187
33	Increase (Decrease) in Reserves (GAAP Budgeting)	20,809,980	6,492,857	8,476,162	71,739	15,476	35,866,214	51,521,947	50,212,760
34	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
35	Fund Balance - Restricted	552,340	4,768,072	341,653	250,000	28,041	5,940,106	8,380,761	21,062,195
36	Fund Balance - Committed	0	0	0	0	0	0	0	0
37	Fund Balance - Assigned	0	0	0	0	0	0	0	0
38	Fund Balance - Unassigned	12,410,000	-1,225,244	7,961,903	0	0	7,961,903	8,134,509	8,817,281
39	Total Ending Fund Balance - June 30,	28,962,340	3,542,828	8,303,556	250,000	28,041	25,086,765	35,866,214	51,521,947

Proposed tax rate per \$1,000 valuation for County purposes: 6.16774 urban areas; 9.93508 rural areas; Any special district rates excluded.

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
**Fiscal Year July 1, 2021 - June 30, 2022**

**County Number: 52 County Name: JOHNSON COUNTY Date Adopted: 3/25/2021**

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any. For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

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

Budget Basis  
 CASH

County MHDS Fund Levy Dollars (cannot exceed statutory max)

3,195,100

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1		9,164,400,353		9,069,505,388	
General Basic	2	32,075,374		3.50000		31,743,269
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	32,075,374				31,743,269
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	4,816,862				4,767,023
General Supplemental	6	1,423,402		0.15532		1,408,676
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	0				0
County MHDS Fund (from certification above)	8	3,195,100		0.34864		3,161,992
Debt Service (from Form 703 col. I Countywide total)	9	21,909,817	10,125,729,894	2.16378	10,030,834,929	21,704,520
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
<b>Subtotal Countywide (A)</b>	12	58,603,693		6.16774		58,018,457
<b>B. All Rural Services Only Levies:</b>	13		1,825,897,933		1,796,742,083	
Rural Services Basic	14	6,878,783		3.76734		6,768,938
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
<b>Subtotal All Rural Services Only (B)</b>	20	6,878,783		3.76734		6,768,938
Subtotal Countywide/All Rural Services (A + B)	21	65,482,476		9.93508		64,787,395
<b>C. Special District Levies:</b>						
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
<b>Subtotal Special Districts (C)</b>	28	0				0
<b>GRAND TOTAL (A + B + C)</b>	29	65,482,476				64,787,395

Compensation Schedule for FY 2021/2022

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	160,193		
Auditor	116,225	1	Iowa City Press Citizen
Recorder	116,225	2	Solon Economist
Treasurer	116,225	3	North Liberty Leader
Sheriff	162,912	4	The News
Supervisors	87,169	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.

\_\_\_\_\_

\_\_\_\_\_

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	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
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0	0	0	0



**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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020		
<b>LAW ENFORCEMENT PROGRAM</b>														
1000 - Uniformed Patrol Services	1	4,057,870	0	0	119,642	0	0	165,000	0	4,342,512	4,250,486	3,615,799		
1010 - Investigations	2	1,049,006	13,950	0	0	0	0	35,000	0	1,097,956	934,297	774,940		
1020 - Unified Law Enforcement	3	0	0	0	0	0	0	0	0	0	0	0		
1030 - Contract Law Enforcement	4	171,654	0	0	0	0	0	0	0	171,654	168,237	33,386		
1040 - Law Enforcement Communications	5	101,588	0	0	0	0	0	0	0	101,588	100,338	74,325		
1050 - Adult Correctional Services	6	5,923,279	0	0	0	0	0	0	0	5,923,279	5,655,502	4,971,917		
1060 - Administration	7	1,190,658	30,000	0	0	0	0	0	0	1,220,658	1,181,128	1,105,223		
Subtotal	8	12,494,055	43,950	0	119,642	0	0	200,000	0	12,857,647	12,289,988	10,575,590		
<b>LEGAL SERVICES PROGRAM</b>														
1100 - Criminal Prosecution	9	3,866,764	84,500	0	0	0	0	7,500	0	3,958,764	3,775,646	2,956,840		
1110 - Medical Examiner	10	1,254,799	600	0	0	0	0	0	0	1,255,399	1,199,749	948,470		
1120 - Child Support Recovery	11	0	250	0	0	0	0	0	0	250	250	0		
Subtotal	12	5,121,563	85,350	0	0	0	0	7,500	0	5,214,413	4,975,645	3,905,310		
<b>EMERGENCY SERVICES</b>														
1200 - Ambulance Services	13	6,158,789	0	0	0	0	0	0	0	6,158,789	5,881,218	5,181,992		
1210 - Emergency Management	14	4,841,862	0	0	10,672	0	0	0	0	4,852,534	4,180,444	4,286,639		
1220 - Fire Protection & Rescue Services	15	0	0	0	0	0	0	0	0	0	0	15		
1230 - E911 Service Board	16	0	0	0	0	0	0	0	0	0	0	16		
Subtotal	17	11,000,651	0	0	10,672	0	0	0	0	11,011,323	10,061,662	9,468,631		
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>														
1400 - Physical Operations	18	0	3,000	0	0	0	0	0	0	3,000	3,000	705		
1410 - Research & Other Assistance	19	0	18,700	0	0	0	0	0	0	18,700	18,700	12,255		
1420 - Bailiff Services	20	495,884	0	0	0	0	0	0	0	495,884	477,395	455,138		
Subtotal	21	495,884	21,700	0	0	0	0	0	0	517,584	499,095	468,098		
<b>COURT PROCEEDINGS PROGRAM</b>														
1500 - Juries & Witnesses	22	0	20,400	0	0	0	0	0	0	20,400	20,400	7,263		
1510 - (Reserved)	23	0	0	0	0	0	0	0	0	0	0	23		
1520 - Detention Services	24	0	44,200	0	0	0	0	0	0	44,200	44,000	17,163		
1530 - Court Costs	25	0	4,350	0	0	0	0	0	0	4,350	4,350	3,895		
1540 - Service of Civil Papers	26	691,255	29,000	0	0	0	0	0	0	720,255	676,638	629,343		
Subtotal	27	691,255	97,950	0	0	0	0	0	0	789,205	745,388	657,664		
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>														
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0	0	0	0	0		
1610 - Juvenile Representation Services	29	0	704,000	0	0	0	0	0	0	704,000	734,000	454,048		
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	105,635	0	0	0	0	0	0	105,635	100,635	87,012		
Subtotal	31	0	809,635	0	0	0	0	0	0	809,635	834,635	541,060		
<b>Total - Public Safety &amp; Legal Services</b>	32	29,803,408	1,058,585	0	130,314	0	0	207,500	0	31,199,807	29,406,413	25,616,353		

**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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020			
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>															
3000 - Personal & Family Health Services	1 2,876,912	0	0	0	0	0	0	0	0	2,876,912	2,587,546	2,131,627			
3010 - Communicable Disease Prevention & Control Services	2 728,805	0	0	0	0	0	0	0	0	728,805	699,699	543,213			
3020 - Environmental Health	3 971,278	0	0	0	0	0	0	0	0	971,278	996,151	768,969			
3040 - Health Administration	4 1,326,068	0	0	0	0	0	0	0	0	1,326,068	1,136,030	1,114,997			
3050 - Support of Hospitals	5 0	0	0	0	0	0	0	0	0	0	0	0			
Subtotal	6 5,903,063	0	0	0	0	0	0	0	0	5,903,063	5,419,426	4,558,806			
<b>SERVICES TO POOR PROGRAM</b>															
3100 - Administration	7 558,814	0	0	0	0	0	0	0	0	558,814	536,186	472,456			
3110 - General Welfare Services	8 1,987,458	0	0	0	0	0	0	0	0	1,987,458	1,930,915	1,451,361			
3120 - Care in County Care Facility	9 0	0	0	0	0	0	0	0	0	0	0	0			
Subtotal	10 2,546,272	0	0	0	0	0	0	0	0	2,546,272	2,467,101	1,923,817			
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>															
3200 - Administration	11 140,570	0	0	0	0	0	0	0	0	140,570	139,722	131,851			
3210 - General Services to Veterans	12 75,500	0	0	0	0	0	0	0	0	75,500	75,500	27,489			
Subtotal	13 216,070	0	0	0	0	0	0	0	0	216,070	215,222	159,340			
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>															
3300 - Youth Guidance	14 271,429	0	0	0	0	0	0	0	0	271,429	271,429	212,716			
3310 - Family Protective Services	15 231,486	0	0	0	0	0	0	0	0	231,486	231,486	227,900			
3320 - Services for Disabled Children	16 0	0	0	0	0	0	0	0	0	0	0	0			
Subtotal	17 502,915	0	0	0	0	0	0	0	0	502,915	502,915	440,616			
<b>SERVICES TO OTHER ADULTS PROGRAM</b>															
3400 - Services to the Elderly	18 103,390	0	0	0	0	0	0	0	0	103,390	101,260	101,600			
3410 - Other Social Services	19 5,133,617	0	0	0	0	0	0	0	0	5,133,617	5,282,746	3,959,644			
3420 - Social Services Business Operations	20 0	0	0	0	0	0	0	0	0	0	0	0			
Subtotal	21 5,237,007	0	0	0	0	0	0	0	0	5,237,007	5,384,006	4,061,244			
<b>CHEMICAL DEPENDENCY PROGRAM</b>															
3500 - Treatment Services	22 296,700	0	0	0	0	0	0	0	0	296,700	296,700	52,814			
3510 - Preventive Services	23 82,460	0	0	0	0	0	0	0	0	82,460	82,460	80,500			
Subtotal	24 379,160	0	0	0	0	0	0	0	0	379,160	379,160	133,314			
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25 14,784,487	0	0	0	0	0	0	0	0	14,784,487	14,367,830	11,277,137			





	GENERAL FUND					SPECIAL REVENUE FUNDS					TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
6000 - Natural Resources Conservation	2,500	0	0	0	121,633	0	0	0	0	124,133	140,492	117,731	
6010 - Weed Eradication	0	0	0	0	0	0	0	0	0	0	0	0	
6020 - Solid Waste Disposal	0	0	0	0	40,800	0	0	0	0	40,800	40,800	35,404	
6030 - Environmental Restoration	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal	2,500	0	0	0	162,433	0	0	0	0	164,933	181,292	153,135	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	943,887	0	0	0	0	0	0	0	0	943,887	867,258	711,618	
6110 - Maintenance & Operations	2,019,323	0	0	0	0	0	0	0	0	2,019,323	1,925,214	1,758,678	
6120 - Recreation & Environmental Educ.	332,146	0	0	0	15,000	0	0	0	0	347,146	223,586	193,671	
Subtotal	3,295,356	0	0	0	15,000	0	0	0	0	3,310,356	3,016,058	2,663,967	
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter	0	0	0	0	161,818	0	0	0	0	161,818	179,646	152,087	
6210 - Animal Bounties & State Apianist Expenses	300	0	0	0	0	0	0	0	0	300	300	90	
Subtotal	300	0	0	0	161,818	0	0	0	0	162,118	179,946	152,177	
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls	1,371,065	0	0	0	8,680	0	0	0	0	1,379,745	1,315,389	1,122,588	
6310 - Housing Rehabilitation & Develop.	680,000	0	0	0	0	0	0	0	0	680,000	680,000	654,800	
6320 - Community Economic Development	71,530	0	0	0	0	0	0	0	0	71,530	90,000	135,000	
Subtotal	2,122,595	0	0	0	8,680	0	0	0	0	2,131,275	2,085,389	1,912,388	
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries	15,710	0	0	0	913,638	0	0	0	0	929,348	928,233	861,090	
6410 - Historic Preservation	22,000	0	0	0	0	0	0	0	0	22,000	22,000	80,214	
6420 - Fair & 4-H Clubs	89,400	0	0	0	0	0	0	0	0	89,400	93,000	103,000	
6430 - Fairgrounds	0	0	0	0	0	0	0	0	0	0	0	0	
6440 - Memorial Halls	0	0	0	0	0	0	0	0	0	0	0	0	
6450 - Other Educational Services	0	0	0	0	14,000	0	0	0	0	14,000	14,000	15,000	
Subtotal	127,110	0	0	0	927,638	0	0	0	0	1,054,748	1,057,233	1,059,304	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
6500 - Property	0	0	0	0	0	0	0	0	0	0	0	0	
6510 - Buildings	0	0	0	0	0	0	0	0	0	0	0	0	
6520 - Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
6530 - Public Facilities	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total - County Environment and Education</b>	5,547,861	0	0	0	1,275,569	0	0	0	0	6,823,430	6,519,918	5,940,971	

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020			
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>															
1	0	0	0	0	0	0	312,538	0	0	312,538	302,122	270,993			
2	0	0	0	0	0	0	2,085,581	0	0	2,085,581	1,627,409	1,242,755			
3	0	0	0	0	0	0	2,398,119	0	0	2,398,119	1,929,551	1,513,748			
<b>Subtotal</b>															
<b>ROADWAY MAINTENANCE PROGRAM</b>															
4	0	0	0	0	0	0	391,925	0	0	391,925	367,999	109,359			
5	0	0	0	0	0	0	6,138,821	0	0	6,138,821	4,990,323	5,006,113			
6	0	0	0	0	0	0	413,525	0	0	413,525	431,079	564,102			
7	0	0	0	0	0	0	321,724	0	0	321,724	318,591	241,779			
8	0	0	0	0	0	0	251,867	0	0	251,867	130,498	479,993			
9	0	0	0	0	0	0	7,517,862	0	0	7,517,862	6,238,490	6,401,346			
<b>Subtotal</b>															
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>															
10	0	0	0	0	0	0	990,000	0	0	990,000	990,000	647,122			
11	0	0	0	0	0	0	1,385,583	0	0	1,385,583	1,526,750	1,281,193			
12	0	0	0	0	0	0	86,500	0	0	86,500	90,500	70,403			
13	0	0	0	0	0	0	0	0	0	0	0	0			
14	0	0	0	0	0	0	2,462,083	0	0	2,462,083	2,607,250	1,998,718			
<b>Subtotal</b>															
<b>MASS TRANSIT PROGRAM</b>															
15	0	0	0	0	0	0	0	0	0	0	0	0			
16	0	0	0	0	0	0	0	0	0	0	0	0			
17	0	0	0	0	0	0	0	0	0	0	0	0			
18	0	0	0	0	0	0	12,378,064	0	0	12,378,064	10,775,271	9,913,812			
<b>Subtotal</b>															
<b>Total - Roads &amp; Transportation</b>															

**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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020		
<b>REPRESENTATION SERVICES PROGRAM</b>														
1	0	1,032,706	0	0	0	0	0	0	0	1,032,706	1,339,008	817,139		
2	0	153,481	0	0	0	0	0	0	0	153,481	0	105,692		
3	7,600	0	0	0	0	0	0	0	0	7,600	9,000	4,178		
4	7,600	1,186,187	0	0	0	0	0	0	0	1,193,787	1,348,008	927,009		
<b>STATE ADMINISTRATIVE SERVICES</b>														
5	1,260,287	0	0	0	0	0	0	0	0	1,260,287	1,170,157	936,691		
6	0	0	0	0	0	0	0	0	0	0	0	0		
7	896,018	0	0	0	0	0	0	0	0	935,018	918,222	736,098		
	2,156,305	0	0	0	0	0	0	0	0	2,195,305	2,088,379	1,672,789		
8	2,163,905	1,186,187	0	0	0	0	0	0	0	3,389,092	3,436,387	2,599,798		
<b>Total - Government Services to Residents</b>														

	GENERAL FUND					SPECIAL REVENUE FUNDS							TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020			
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>															
9000 - General County Management	1	4,694,823	0	0	0	0	0	0	0	4,696,173	4,389,893	3,262,918			
9010 - Administrative Management Services	2	1,409,678	0	0	0	0	0	0	0	1,409,678	1,336,871	1,208,596			
9020 - Treasury Management Services	3	454,352	0	0	0	0	0	0	0	454,352	433,502	379,402			
9030 - Other Policy & Administration	4	124,075	0	0	0	0	0	0	0	124,075	92,075	80,675			
Subtotal	5	6,682,928	1,350	0	0	0	0	0	0	6,684,278	6,252,341	4,931,591			
<b>CENTRAL SERVICES PROGRAM</b>															
9100 - General Services	6	2,163,767	0	0	0	0	0	0	0	2,163,767	2,051,546	2,539,899			
9110 - Information Tech Services	7	1,880,385	0	0	0	0	0	0	0	1,880,385	1,808,452	1,467,491			
9120 - GIS Systems	8	0	0	0	0	0	0	0	0	0	0	0			
Subtotal	9	4,044,152	0	0	0	0	0	0	0	4,044,152	3,859,998	4,007,390			
<b>RISK MANAGEMENT SERVICES PROGRAM</b>															
9200 - Tort Liability	10	0	442,750	0	0	0	0	0	0	442,750	402,750	365,516			
9210 - Safety of Workplace	11	0	750,000	0	0	0	0	0	0	750,000	710,000	532,616			
9220 - Fidelity of Public Officers	12	0	10,000	0	0	0	0	0	0	10,000	10,000	8,192			
9230 - Unemployment Compensation	13	0	30,000	0	0	0	0	0	0	30,000	30,000	15,530			
Subtotal	14	0	1,232,750	0	0	0	0	0	0	1,232,750	1,152,750	921,854			
<b>Total - Administration</b>	15	10,727,080	1,234,100	0	0	0	0	0	0	11,961,180	11,265,089	9,860,835			

**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	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2021/2022	Re-estimated 2020/2021
<b>NONPROGRAM CURRENT EXPENDITURES</b>													
0010 - County Farm Operations	1	139,600	0	0	0	0	0	0	0	0	0	139,600	165,700
0020 - Interest on Short-Term Debt	2	0	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	0
0040 - Other County Enterprises	4	0	0	0	0	0	0	0	0	0	0	0	0
Total - Nonprogram Current	5	139,600	0	0	0	0	0	0	0	0	0	139,600	165,700
<b>LONG-TERM DEBT SERVICE</b>													
0100 - Principal	6	0	0	0	0	0	0	0	0	0	0	21,893,300	20,034,719
0110 - Interest and Fiscal Charges	7	0	0	0	0	0	0	0	0	0	0	194,348	423,538
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0	0	0	22,087,648	20,458,257
<b>CAPITAL PROJECTS</b>													
0200 - Roadway Construction	9	0	0	0	0	0	3,328,000	0	2,500,000	0	0	5,828,000	13,685,144
0210 - Conservation Land Acquisition & Dev.	10	0	0	0	0	0	0	1,001,940	1,250,000	0	0	2,251,940	6,120,921
0220 - Other Capital Projects	11	1,427,200	0	0	0	0	0	0	9,082,411	0	0	10,509,611	17,336,995
Total Capital Projects	12	1,427,200	0	0	0	0	3,328,000	1,001,940	12,832,411	0	0	18,589,551	37,143,060
<b>EXPENDITURES SUMMARY</b>													
Total Public Safety and Legal Services	13	29,803,408	1,058,585	0	130,314	0	0	207,500	0	0	0	31,199,807	29,406,413
Total Physical Health and Social Services	14	14,784,487	0	0	0	0	0	0	0	0	0	14,784,487	14,367,830
Total Mental Health, ID & DD	15	463,026	0	0	5,409,607	0	0	0	0	0	0	5,872,633	7,071,941
Total County Environment and Education	16	5,547,861	0	0	1,275,569	0	0	0	0	0	0	6,823,430	6,519,918
Total Roads & Transportation	17	0	0	0	0	0	12,378,064	0	0	0	0	12,378,064	10,775,271
Total Government Services to Residents	18	2,163,905	1,186,187	0	0	0	0	39,000	0	0	0	3,389,092	3,436,387
Total Administration	19	10,727,080	1,234,100	0	0	0	0	0	0	0	0	11,961,180	11,265,089
Total Nonprogram Current	20	139,600	0	0	0	0	0	0	0	0	0	139,600	165,700
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	0	0	22,087,648	20,458,257
Total Capital Projects	22	1,427,200	0	0	0	0	3,328,000	1,001,940	12,832,411	0	0	18,589,551	37,143,060
Total - All Expenditures	23	65,056,567	3,478,872	0	5,409,607	1,405,883	15,706,064	1,248,440	12,832,411	22,087,648	0	127,225,492	140,609,866
<b>OTHER BUDGETARY FINANCING USES</b>													
<b>OPERATING TRANSFERS OUT</b>													
To General Supplemental	24	0	0	0	0	0	0	0	0	0	0	0	0
To Rural Services Supplemental	25	0	0	0	0	0	0	0	0	0	0	0	0
To Secondary Roads	26	1,546,493	0	0	5,484,541	0	0	0	0	0	0	7,031,034	6,775,570
To Other Budgetary Funds	27	9,472,305	373,500	0	0	0	0	0	0	0	0	9,845,805	11,536,803
Total Operating Transfers Out	28	11,018,798	373,500	0	5,484,541	0	0	0	0	0	0	16,876,839	18,312,373
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>													
Increase (Decrease) In Reserves	30	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
Fund Balance - Restricted	32	0	552,340	0	1,352,402	400,000	2,280,359	735,311	341,653	250,000	28,041	5,940,106	8,380,761
Fund Balance - Committed	33	0	0	0	0	0	0	0	0	0	0	0	0
Fund Balance - Assigned	34	0	0	0	0	0	0	0	7,961,903	0	0	7,961,903	8,134,509
Fund Balance - Unassigned	35	12,410,000	552,340	0	-1,225,244	0	0	0	0	0	0	11,184,756	19,350,944
Total Ending Fund Balance - June 30,	36	12,410,000	552,340	0	127,158	400,000	2,280,359	735,311	8,303,556	250,000	28,041	25,086,765	35,866,214
<b>Total Requirements</b>	37	88,485,365	4,404,712	0	5,536,765	7,290,424	17,986,423	1,983,751	21,135,967	22,337,648	28,041	169,189,096	194,788,453



**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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**Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:**

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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