



Johnson County, Iowa

FISCAL YEAR 2016

ANNUAL BUDGET

Johnson County, Iowa

Annual Budget for the Fiscal Year 2016 Adopted March 5, 2015



Prepared by the
Johnson County Finance Department
http://www.johnson-county.com/dept_finance.aspx?id=15280

Cover: Johnson County Courthouse
Above: Johnson County Administration Building



Historic County Poor Farm



Solar Array at Secondary Roads Building

INTRODUCTORY SECTION

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Introductory Section

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Explanation of the Budget Document

The budget document provides detailed information about Johnson County's estimated revenues and expenditures for fiscal year 2016. It also serves as a work plan for the County and its departments, including a framework for setting priorities, strategic initiatives and performance measures. The document is divided into the sections described below.

Introduction

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

Budget Summary

The Budget Summary section contains exhibits and charts which summarize revenues and expenditures for the entire county budget, property valuation charts, tax levy charts, and a tax bill table.

Major Governmental Funds

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

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

Also included is the approved Maintenance and Capital Improvement Plan for County Facilities and Properties for the period FY14 to FY18.

Non-Major Governmental Funds

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

- Law Enforcement Proceeds Fund
- Prosecutor Forfeiture Fund
- Special Resource Enhancement Fund
- Road Construction Escrow Fund

- Recorder's Record Management Fund
- Conservation Trust Fund

County Department and Elected Office Information

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

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

Financial policies, budget process, supplement data and charts about the county, and a glossary of terms used in this document.



JOHNSON COUNTY

Finance Department

Dana Aschenbrenner, Finance Administrator

Dan Grady, Budget Analyst

John Hannaford, Budget Analyst

May 1, 2015

Dear Citizens of Johnson County,

I am pleased to present you with the fiscal year 2016 Annual Budget (July 1, 2015 – June 30, 2016). The Johnson County Board of Supervisors began the budget process on November 20th, and over the following three months held meetings with 24 department heads and County elected officials to review their particular budgets. Special meetings were held to discuss road projects, capital projects, and community block grants. The budget was adopted by the Board of Supervisors on March 5, 2015 and certified by the State of Iowa Department of Management on March 11, 2015.

The Annual Budget is one of the most important decisions that the Board of Supervisors makes each year to determine the programs and services to be funded, the level of services to be provided to county citizens, and the expenditures to provide those services. The budget serves as a foundation for Johnson County's financial planning and provides legal spending authority for the County's elected officials and appointed department heads.

Budget priorities for the fiscal year 2015 were Mehaffey Bridge, Secondary Roads building construction, and jail renovations. The Mahaffey Bridge project will continue into early FY16, the Secondary Roads building has been completed and the jail renovations should be done by FY15 year end. Short term budgeting priorities for fiscal year 2016 are different and are described below.

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

A short term factor in budgeting for fiscal year 2016 (FY16) is the six collective bargaining contracts that become effective on July 1, 2015. Each of the agreements included a wage increase of 2.75% which is a rise from the previous contracts that had

a 2.25% increase. The County Conference Board recommended that elected officials receive a wage increase of 3% while Supervisors will receive an additional 1.5% increase in order to address a discrepancy that has developed over time relative to other elected officials. The Board of Supervisors also approved a wage increase to bring their compensation in line with full time pay. Health insurance premiums have increased by 10% starting July 1, 2015. For the last few years, health insurance increases have been between 3-6% annually. For the FY16 budget, the combination of higher than expected wage and health insurance increases took resources away from other operational expenses and capital projects.

Another short term factor in budgeting for FY16 is the addition of a solar array at the secondary roads building and the creation of the Energy Reinvestment Fund. These two changes will meet the strategic plan to reduce future energy costs and free up funding for other areas. In addition, these changes are the most significant progress in achieving energy reduction in the last several years. The budget reflects an estimated reduction in energy costs.

In FY16 the Board is committed to a number of initiatives that address both the County's mission and strategic priorities. One of those priorities is addressing the need for a secure entrance at the historic courthouse. Providing increased security at the courthouse has been a high priority for the county and the community for the last several years. Funds are budgeted to build and equip a temporary structure on the west side of the courthouse and hire two additional deputies needed to staff the entrance. For overall county security, funding is also provided to allow the Sheriff to hire two more patrol deputies, as well as the cars and equipment they will need to do their jobs.

Another capital project budgeted in FY16 is a new facility for the Ambulance department. This department has operated out of the cramped and deteriorating old Fisher Auction House on South Dubuque Street for a number of years while the County considered various options. Continuing to delay construction was not an option as the physical dimensions of the ambulances now available for purchase will not fit in the existing building. The Board has budgeted funds for the construction of a building on the current site that will meet the needs of the Ambulance, Medical Examiner, Physical Plant, and Elections departments.

In addition to the above areas, the FY16 budget has significant support for local food programs, area social service and economic development programs, preservation of the historical County Poor Farm property, meeting unfunded/underfunded State mandates, and addresses the health, safety, and welfare needs of our county residents.

The rural tax levy is a part of the County's budgeted revenue, but is only paid by residents of unincorporated Johnson County. The Rural Fund helps pay for road upgrades and maintenance as well as library and animal control services for rural residents. Significant road projects (paid through various funds including the rural levy) anticipated in FY16 include improvements to portions of Ely Road and IWV Road,

completion of Mehaffey Bridge as well as maintenance of various gravel and sealcoat roads throughout the county.

Most service areas have increased expenses over the previous fiscal year due to increased personnel costs (noted above as wage and health insurance increases). The Mental Health service area budget has decreased due to more services being provided by the region instead of at the county level. The Roads & Transportation budget has also decreased because of Secondary Roads having fewer projects planned than in FY15.

Detailed budget information was presented at a public hearing on February 25, 2015. At the hearing, information was presented about how the County property tax levy rate is impacted by a number of factors including property values and the State's annual rollback factor over which local elected officials have no control. Another factor that affects the County is that much of the growth in property values is located in Tax Increment Financing (TIF) districts where the value growth, nearing \$1 billion dollars total, is captured by the respective cities. Along with the impact of TIFs, Johnson County is unique in that County taxes also support the funding needed to operate the Joint Emergency Communications Center as well as debt service costs for conservation projects approved by voters in the 2008 Conservation Bond referendum. Significant progress on area trail construction and other conservation projects totaling \$1.7 million dollars is anticipated in the coming year.

The Board has approved expenditures in the fiscal year 2016 budget of \$92,380,535. The revenue from taxes levied on property totaling \$49,969,784 will fund approximately 55% of those budgeted expenditures. The remaining funding comes from various sources including fees and other charges for services, grants, other inter-governmental revenues and short-term borrowing.

What does all of this mean for property taxes? Owners of commercial and industrial properties, for example, will see a tax decrease, paying approximately \$20 less per \$100,000 of assessed value in the incorporated cities than last fiscal year. Conversely, rural residents will pay approximately \$25 more annually per \$100,000 of assessed value while city residents will pay approximately \$17 more annually per \$100,000 of assessed value. The shift in the tax burden from commercial properties to residential and rural property is due to recent Iowa legislation that lowers the percentage of assessed property value that is subject to taxation (i.e. rollback factor) for commercial and multi-residential properties.



Dana Aschenbrenner
Finance Administrator

JOHNSON COUNTY HISTORY

Johnson County is named for Colonel Richard Mentor Johnson and not Former President of the United States Andrew Johnson, as some believe. Colonel Johnson was in the War of 1812 and served as vice-president of the U.S. during the Van Buren administration.

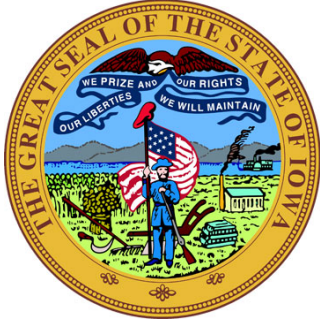
Until the late 1830s the area known today as Johnson County was nothing more than wilderness and a hunting ground for the Fox and Sac Indians. Between 1832 and 1837 the Indians were stripped of their lands by treaty. Soon settlers began to move into the county. The county was established in 1837 by the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

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

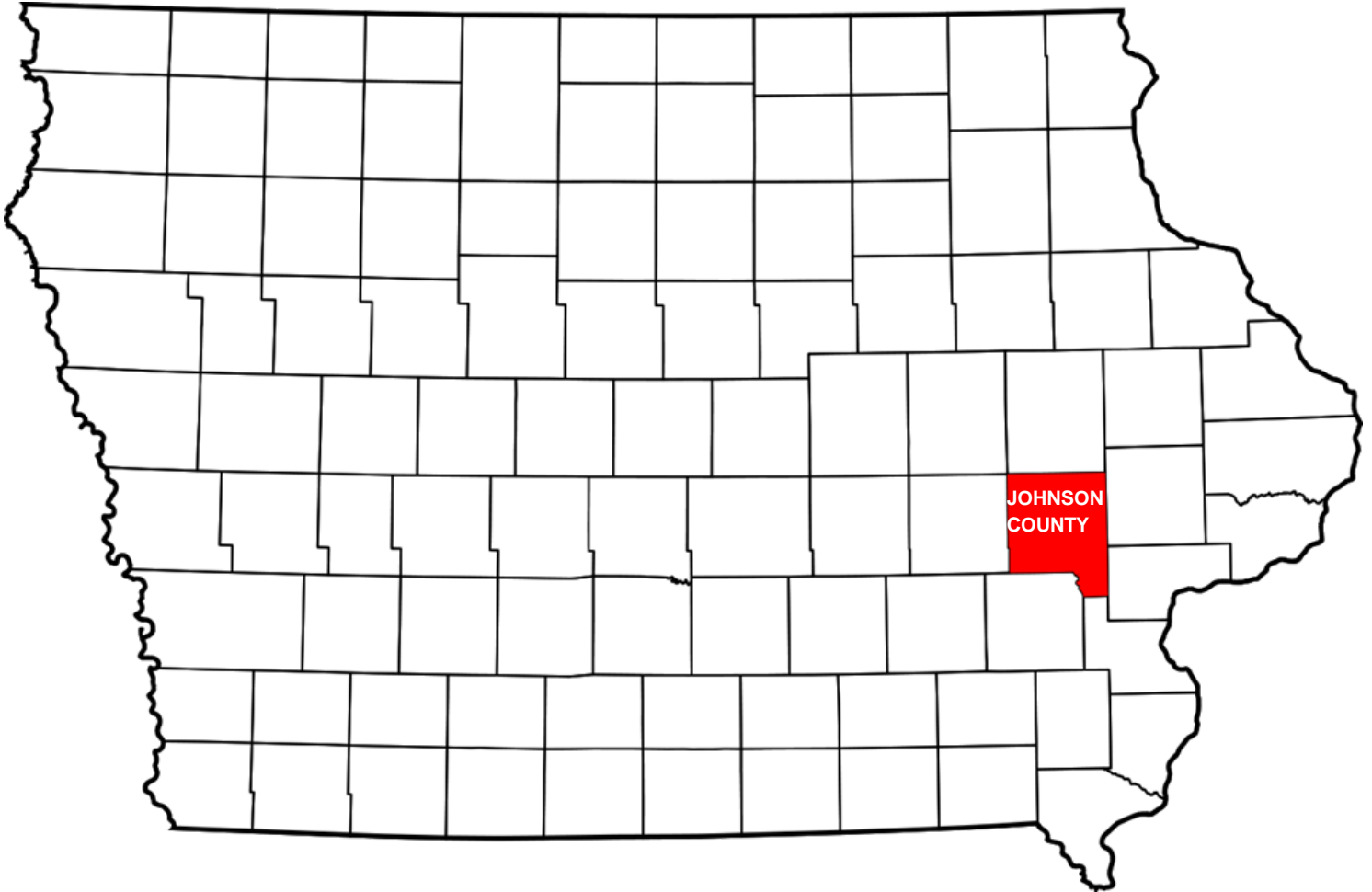
On December 31, 1839, an Act was passed to relocate the county seat of Johnson County with orders to keep present and future populations in mind. The site of the new county seat was easily chosen as Iowa City, the future capital of the Iowa Territory. In January 1855, the Fifth General Assembly voted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

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

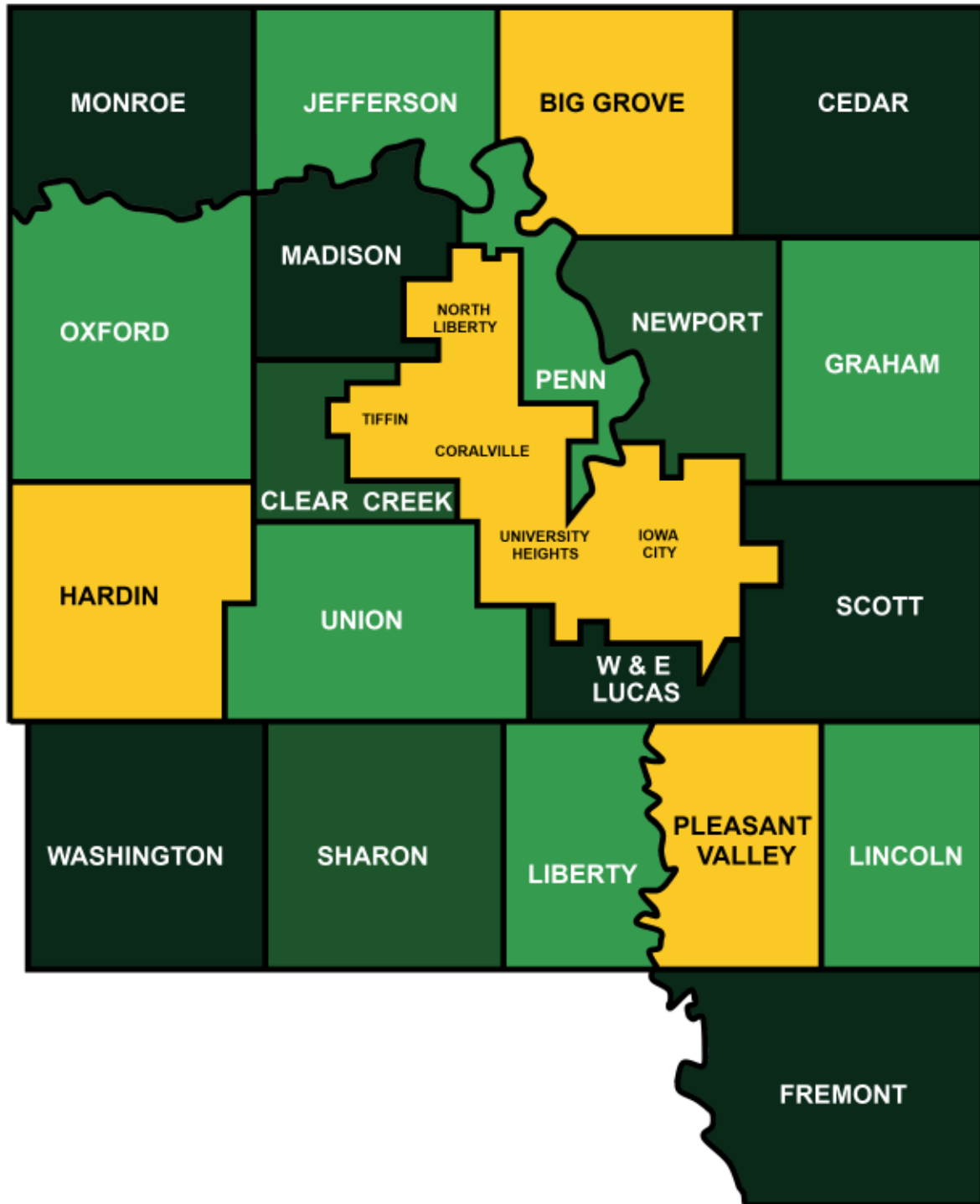
Johnson County government serves an estimated 142,287 residents in 2016. Johnson County has over 20 departments and 500 employees which provide a variety of services including law enforcement, keeping records and vital statistics, elections, managing the court and jail, building and maintaining roads and bridges, providing a human-services safety net, and overseeing many other programs.



IOWA



JOHNSON COUNTY TOWNSHIPS AND CITIES



CITIES:

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

BOARD OF SUPERVISORS



Terrence Neuzil
County Supervisor – Chair
Term expiration: 12/31/2016



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



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



Rod Sullivan
County Supervisor
Term expiration: 12/31/2016



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

ELECTED OFFICIALS



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



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



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



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



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

DEPARTMENT HEADS

Name	Department
Steve Spenler	Ambulance
Larry Gullett	Conservation
Dana Aschenbrenner	Finance
Lora Shramek	Human Resources
Bill Horning	Information Technology
Mike Hensch	Medical Examiner
Kris Artley	Mental Health/Disability Services
Eldon Slaughter	Physical Plant
Rick Dvorak	Planning & Zoning
Doug Beardsley	Public Health
Tom Brase	SEATS
Greg Parker	Secondary Roads
Lynette Jacoby	Social Services
Gary Boseneiler	Veterans Affairs

BOARDS AND COMMISSIONS

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

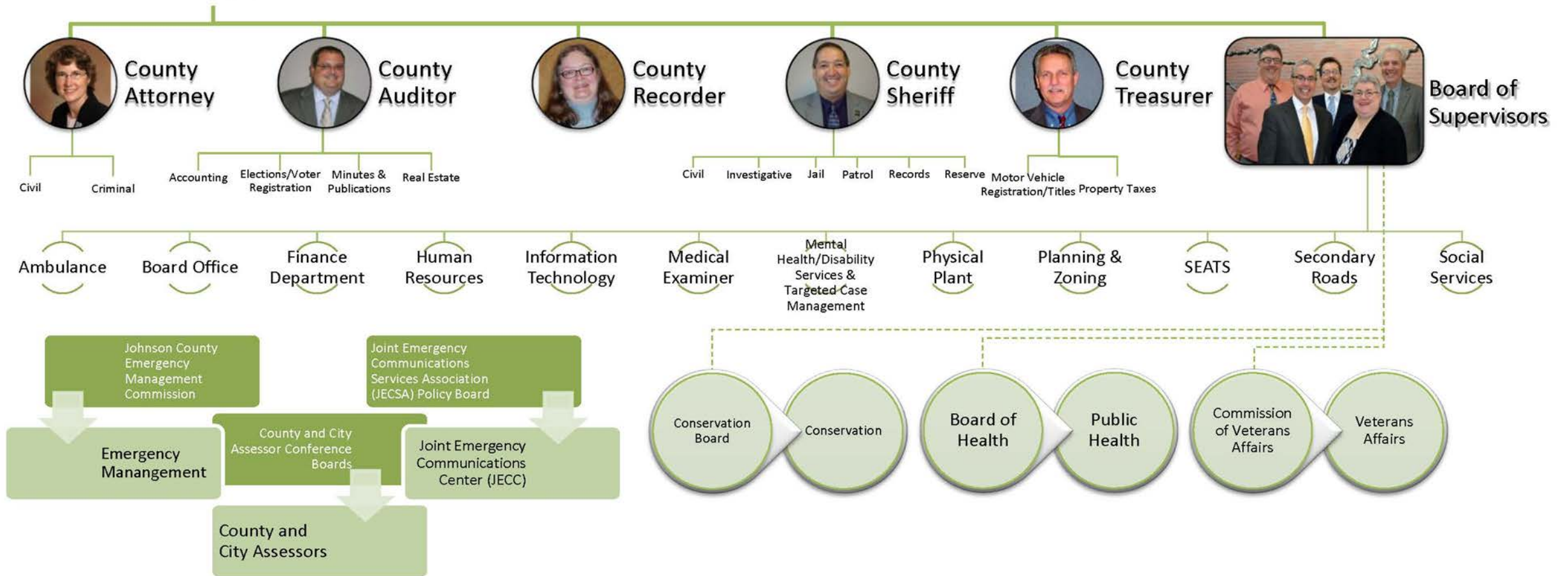
Civil Service Commission
Compensation Board
Compensation Commission
Johnson County/Iowa City Airport Zoning Board of Adjustment
Johnson County/Iowa City Airport Zoning Commission
Judicial Magistrate Appointing Commission
Mental Health/Disability Services Planning Council
Planning & Zoning Commission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

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

Board of Health
Building Code Board of Appeals
Commission of Veteran Affairs
Conservation Board
Food Policy Council
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
SEATS Paratransit Advisory Committee
Targeted Case Management Advisory Board



Johnson County, Iowa Residents

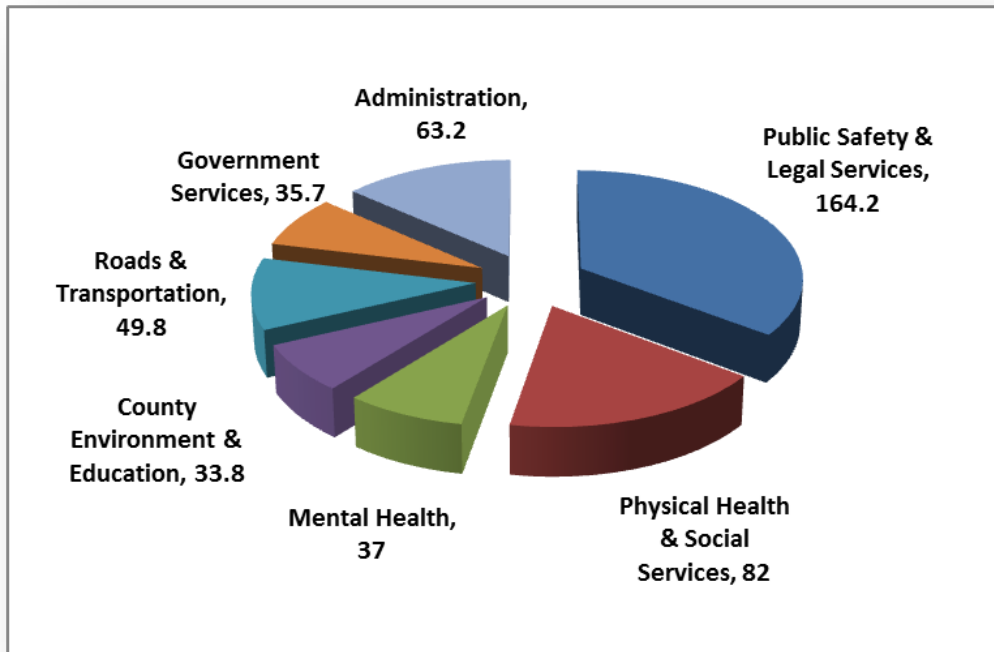


County of Johnson, Iowa Organizational Chart

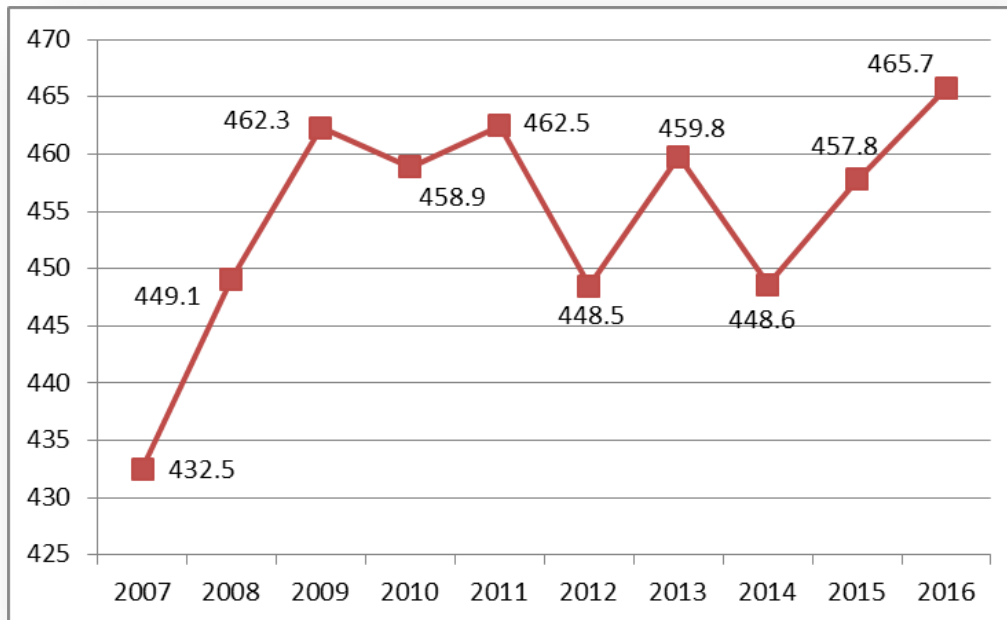
COUNTY EMPLOYEES BY SERVICE AREA/DEPARTMENT FOR THE LAST TEN YEARS

Service Area/Department	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Change
Public Safety & Legal Services											
Ambulance	36	36.5	38.5	37.9	39.9	40	39.9	40.3	40.3	41.3	1
County Attorney	20.8	21.2	21.2	21.2	20.9	21.5	21.3	18.3	19.3	19.8	0.5
Medical Examiner	1.5	2.5	2.4	3	3	4.6	4.6	5	5.2	5.2	0
Sheriff	91.3	96.9	101	101	103.2	91.2	92.1	92.1	93.2	97.9	4.7
Physical Health & Social Services											
Public Health	36.3	37.3	38.4	38.1	38.9	36.5	37.5	37.5	36.4	36.4	0
SEATS	25.5	28.2	29.8	31.2	29.9	32.3	34.9	34.8	36.1	36.1	0
Social Services	7	9.3	9.3	9.3	9.6	9.6	8.5	8.5	8.5	8.5	0
Veterans Affairs	0.6	0.6	0.6	0.6	1	0.8	0.8	1	1	1	0
Mental Health											
MH/DS	33	37.5	40.5	40.5	41	35.5	37	36	10.6	10.6	0
Targeted Case Management	0	0	0	0	0	0	0	0	26.4	26.4	0
County Environment & Education											
Conservation	16.2	16.5	16.2	16.9	17.4	17.7	18.8	18.8	20.8	21.8	1
Planning & Zoning	10.7	10.5	10.2	9	9.2	10	11.5	11.5	11.5	12	0.5
Roads & Transportation											
Secondary Roads	52.4	50.7	50.5	49.5	49.8	48.8	48.8	48.8	49.8	49.8	0
Government Services											
Auditor/Elections	13.8	15.9	16.6	14.8	14	13.9	18.9	12.9	13.7	13.7	0
Recorder	9	9	9	9	9	9	8	8	8	8	0
Treasurer	20.5	16	16	16	15	15	15	14.1	14.1	14	-0.1
Administration											
Auditor/Accounting	18.3	18.5	18.5	18.5	18.5	19	19.1	17.6	17.1	17.1	0
Board of Supervisors	8.2	8	8	6.75	6.8	7.3	7.3	6.8	6.8	6.8	0
County Attorney	12.2	12.4	12.4	12.4	12.2	12.6	12.5	10.8	10.8	11.1	0.3
Human Resources	2.6	3.6	3.6	3.6	3.6	3.6	3.7	3.7	3.7	3.7	0
Information Services	10.6	12	11.6	11.6	11.6	11.6	11.6	11.1	11.5	11.5	0
Finance	0	0	0	0	0	0	0	3	3	3	0
Physical Plant	6	6	8	8	8	8	8	8	10	10	0
TOTAL FTE	432.5	449.1	462.3	458.9	462.5	448.5	459.8	448.6	457.8	465.7	7.9

FY16 FULL TIME EQUIVALENT BY SERVICE AREA



FY16 FULL TIME EQUIVALENT TREND



STRATEGIC PLAN of the BOARD OF SUPERVISORS

For the period January 1, 2014 – July 1, 2016

Adopted February 6, 2014

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.

Strategic Priority I. Johnson County will build fiscal strength while minimizing property taxes through sound fiscal policies and management.

GOAL I(A): *By July 1, 2016, Johnson County will have a fleet management program for all County vehicles. Coordination: Supervisor Pat Harney*

GOAL I(B): *In 2014 and 2015 Johnson County will:*

identify state mandated barriers to implementation of electronic document storage, and lobby for legislative and administrative changes to address those barriers, and

Identify and begin to implement five projects to reduce printing and paper usage.

As a result, cubic footage necessary for document storage will be reduced and amount of paper used and printing costs will be reduced. Coordination: Supervisor Etheredge

GOAL I(C): *By July 1, 2016, Johnson County will reduce energy use by 2%. Coordination: Supervisor Rettig*

GOAL I(D): *In 2014, Johnson County will brainstorm a list of alternative revenue sources and conduct an evaluation of their value and feasibility. Coordination: Supervisor Sullivan*

GOAL I(E): *By December 1, 2015, Johnson County will use its website and other means to make available to the public clear, thorough, accurate, timely and specific information about County finances. Coordination: Supervisor Neuzil*

Strategic Priority II: Johnson County will provide safe, effective and efficient infrastructure.

GOAL II(A): *By January 1, 2016, Johnson County will develop a multi-year strategy for use of Conservation bond funds and improvement of trails and facilities. The strategy will be built into the Maintenance and Capital Improvement Plan for County Facilities and Properties and the Maintenance Rehabilitation Program for Secondary Roads. Coordination: Supervisor Neuzil*

GOAL II(B): *During 2014 and 2015, the Board of Supervisors will continue to work with other elected officials, staff and interested citizens to address the Jail and Courthouse space and security needs. Coordination: Supervisor Harney*

GOAL II(C): *By July 1, 2016, the County will have developed and implemented a plan to improve security in County facilities. Coordination: Supervisor Rettig*

GOAL II(D): *By July 1, 2016, Johnson County will set up a regular maintenance schedule for the preservation of the structures at the Poor Farm, obtain fixed interpretation plaques of Poor Farm and structures, and provide a road map of making the Poor Farm a destination for residents and visitors. Coordination: Supervisor Etheredge*

GOAL II(E): *By December of 2015, Johnson County will develop a plan and bid the Ambulance/Medical Examiner facility remodel and addition project. Coordination: Supervisor Sullivan*

Strategic Priority III: Johnson County will provide quality information in a professional manner to residents, employees and other entities.

GOAL III(A): *By July 1, 2016, the Board of Supervisors will have reviewed best practices and implemented specific action steps to assist employee morale. Coordination: Supervisor Sullivan*

GOAL III(B): *By July 1, 2016, Johnson County will improve communication with residents. Coordination: Supervisor Neuzil*

GOAL III(C): *By July 1, 2016, Johnson County will improve communication with other entities. Coordination: Supervisor Harney*

GOAL III(D): *By July 1, 2016, Johnson County will improve workforce diversity and cultural competence in customer service. Supervisor Rettig*

GOAL III(E): *By January 1, 2015, Johnson County will have set up an annual review process for all boards and commissions to make sure that the citizens of Johnson County are being served well by the board/commission and that the Board Office is effectively communicating with and about each board/commission. Coordination: Supervisor Etheredge*

TAX INCREMENT FINANCING (TIF) IN JOHNSON COUNTY

Nine cities in Johnson County currently have 19 urban renewal areas (TIF districts) that were created by adopting urban renewal plans. The two cities in Johnson County who don't currently have TIF districts are University Heights and Hills.

An Urban Renewal Area must have a designated purpose:

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

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

Johnson County will lose \$4,669,134 in revenues in FY2016 due to TIF. Although the county has the second largest TIF increment in the state, Johnson County has the highest TIF increment per capita in the state of Iowa, and as such is the most impacted by TIF financing use.

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

Without the Debt Service tax, 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 \$13.9M of qualified bonding opportunities in FY 2016, the TIF areas within Johnson County will contribute ~\$1,870,000 in additional property taxes. These additional TIF property taxes will reduce the cost of the typical residential property's tax bill for these qualified expenses by 11.9% or \$25.26 per \$100,000 of taxable valuation.

FY16 Property Tax Dollars Diverted by City TIF Projects

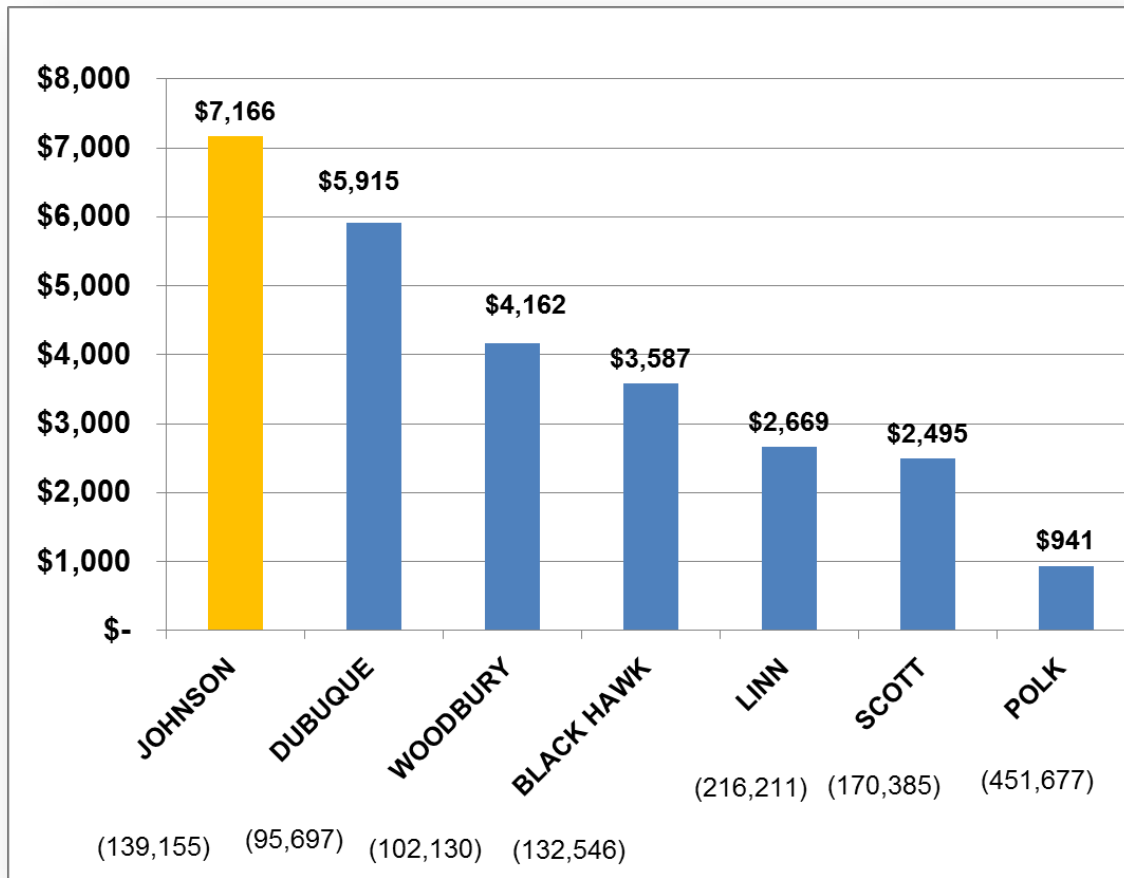
Receiving City	TIF Dollars Diverted
Coralville	19,591,419
North Liberty	4,225,873
Iowa City	1,000,432
Tiffin	769,356
Solon	593,365
Shueyville	395,306
Lone Tree	322,220
Swisher	218,063
Oxford	198,144
All Cities	27,314,178

Authorities Losing Tax Revenue	TIF Dollars Diverted
All Schools	10,985,883
All Cities	10,406,980
Johnson County	4,669,134
Area School	855,074
County & City Assessors	306,198
Ag Extension	80,957
2 Townships (cemetery)	6,662
State of Iowa	3,391
All jurisdictions	27,314,178

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

County	Tax Increment Valuation		
	Rural	Urban	Total
POLK	4,896,017	1,854,324,673	1,859,220,690
JOHNSON	0	997,124,155	997,124,155
LINN	2,233,472	574,663,927	576,897,399
DALLAS	2,285,818	563,714,772	566,000,590
BLACK HAWK	0	518,487,608	518,487,608
DUBUQUE	4,023,126	471,364,875	475,388,001
SCOTT	0	425,111,551	425,111,551
WOODBURY	4,675,695	391,845,910	396,521,605

Tax Increment Per Capita Top 7 counties in Iowa using 2013 Census





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BUDGET SUMMARY

**FY16 BUDGET WORKSHEET
REVENUES**

FUND AND DEPARTMENT	FY13	FY14		FY15				FY16		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC										
01 Ambulance	2,184,803	2,528,827	118%	2,339,025	-8%	-189,802	2,376,867	2,435,059	58,192	2%
02 Attorney	323,237	262,394	226%	161,200	-39%	-101,194	313,837	338,837	25,000	8%
03 Auditor/Accounting	7,931	10,298	128%	7,900	-23%	-2,398	7,900	8,300	400	5%
04 Public Health	1,867,383	1,887,118	95%	1,773,691	-6%	-113,427	1,950,759	1,877,124	-73,635	-4%
05 Board of Supervisors	320	990	440%	225	-77%	-765	225	225	0	0%
06 Human Resources	0	0	0%	0	0%	0	0	0	0	0%
07 Information Services	41,727	48,044	85%	45,700	-5%	-2,344	45,700	45,700	0	0%
08 Sheriff	954,155	994,040	114%	872,997	-12%	-121,043	872,997	941,151	68,154	8%
10 Medical Examiner	201,301	232,112	115%	202,386	-13%	-29,726	202,386	209,484	7,098	4%
11 Recorder	1,187,819	951,251	90%	1,089,515	15%	138,264	1,089,515	1,039,515	-50,000	-5%
12 SEATS	1,556,623	1,827,552	107%	1,936,050	6%	108,498	1,936,050	1,976,424	40,374	2%
14 Treasurer	1,090,851	1,121,948	121%	1,041,345	-7%	-80,603	1,041,345	1,071,345	30,000	3%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	88,240	87,605	102%	85,700	-2%	-1,905	85,700	87,700	2,000	2%
18 Central Services	6,179,840	9,296,786	100%	13,215,897	42%	3,919,111	13,433,378	13,363,378	-70,000	-1%
19 Planning & Zoning	385,770	344,801	143%	275,680	-20%	-69,121	275,680	341,110	65,430	24%
20 Block Grants	25,120	10,000	100%	10,000	0%	0	10,000	10,000	0	0%
24 Conservation	80,304	166,741	115%	130,803	-22%	-35,938	132,534	133,853	1,319	1%
25 County Farm	39,500	40,105	111%	36,000	-10%	-4,105	36,000	37,700	1,700	5%
31 EMS	0	10,116	119%	8,490	-16%	-1,626	8,490	8,490	0	0%
41 Institutional Accounts	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	0	2,865,859	94%	2,412,497	-16%	-453,362	2,412,497	2,684,625	272,128	11%
45 Human Services	276,743	312,384	106%	297,000	-5%	-15,384	297,000	285,300	-11,700	-4%
50 Veterans Affairs	11,000	11,000	110%	12,000	9%	1,000	12,000	10,000	-2,000	-17%
54 Juvenile Crime Prevention	32,294	16,662	167%	14,000	-16%	-2,662	14,000	14,000	0	0%
98 Revenue/Expense Adjustment	0	0		1,400,000	0%	1,400,000	1,400,000	1,400,000	0	0%
TOTAL	16,534,961	23,026,633		27,368,101		4,341,468	27,954,860	28,319,320	364,460	

GENERAL SUPPLEMENTAL										
21 Block Grants	40,758	20,319	100%	1,136,958	5496%	1,116,639	1,136,958	1,325,881	188,923	17%
22 Insurance	432,417	184,378	46%	105,000	-43%	-79,378	105,000	105,000	0	0%
27 Juvenile Justice	0	0	0%	0	0%	0	0	0	0	0%
28 Court Services/Attorney	6,672	7,228	90%	4,550	-37%	-2,678	4,550	4,550	0	0%
33 Auditor/Elections	20,502	111,723	84%	1,550	-99%	-110,173	1,550	112,919	111,369	7185%
47 Court Services/Sheriff	0	505	100%	0	-100%	-505	0	0	0	0%
98 Revenue/Expense Adjustment	0	0		150,000	0%	150,000	150,000	150,000	0	0%
TOTAL	500,349	324,153		1,398,058		1,073,905	1,398,058	1,698,350	300,292	

46 MH-DS	2,806,559	3,162,052	100%	4,161,813	32%	999,761	4,161,813	2,561,150	-1,600,663	-38%
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RURAL BASIC FUND										
23 Block Grants	31,339	30,508	100%	24,509	-20%	-5,999	24,509	48,207	23,698	97%
55 Weed Eradication	0	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	0%	10,000	0%	10,000	10,000	10,000	0	0%
TOTAL	31,339	30,508		34,509		4,001	34,509	58,207	23,698	

**FY16 BUDGET WORKSHEET
REVENUES**

FUND AND DEPARTMENT	FY13	FY14		FY15				FY16		
	ACTUAL	ACTUAL	% RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
SECONDARY ROADS										
49 Secondary Roads	6,764,255	5,842,798	95%	4,780,745	-18%	-1,062,053	4,780,745	4,980,745	200,000	4%
98 Revenue/Expense Adjustment	0	0	0	0	#DIV/0!	0	0	0	0	0%
TOTAL	6,764,255	5,842,798		4,780,745		-1,062,053	4,780,745	4,980,745	200,000	
SPECIAL REVENUE										0
32 REAP	85,639	52,039	60%	35,608	-32%	-16,431	35,608	50,361	14,753	41%
48 Road Construction Escrow	13,460	9,251	100%	0	-100%	-9,251	12,500	0	-12,500	-100%
56 Ambulance Special Revenue	7	6	100%	0	-100%	-6	0	0	0	0%
61 Courthouse Centenary	8	7	100%	0	-100%	-7	0	0	0	0%
64 Historical Preservation	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	28,928	36,253	18%	200,000	452%	163,747	200,000	200,000	0	0%
69 Prosecutor Forfeiture	10,219	17,751	1479%	1,200	-93%	-16,551	1,200	1,200	0	0%
82 Conservation Trust	29,175	27,854	5%	363,180	1204%	335,326	380,330	456,625	76,295	20%
83 Conservation Bond	0	0	0%	1,350,000	0%	1,350,000	1,350,000	1,700,000	350,000	26%
87 Recorder's Records Management	37,617	28,674	89%	35,320	23%	6,646	35,320	30,000	-5,320	-15%
90 Recorders Electronic Transaction	0	0	0%	0	0%	0	0	0	0	0%
TOTAL	205,053	171,835		1,985,308		1,813,473	2,014,958	2,438,186	423,228	
CAPITAL PROJECTS										
38 Rural Capital Projects	0	0	0%	0	0%	0	0	0	0	0%
40 Technology	42,641	39,871	100%	0	-100%	-39,871	0	0	0	0%
81 Energy Reinvestment Fund	0	0	0%	0	0%	0	0	0	0	0%
44 Capital Expenditures	1,424,284	72,237	141%	0	-100%	-72,237	0	0	0	0%
85 Capital Projects	253,215	1,329,087	145%	0	-100%	-1,329,087	0	0	0	0%
TOTAL	1,720,140	1,441,195		0		-1,441,195	0	0	0	
65 DEBT SERVICE	12,377	28,686	100%	273,756	854%	245,070	273,756	471,869	198,113	72%
FUND TOTALS										
GENERAL BASIC	16,534,961	23,026,633		27,368,101			27,954,860	28,319,320	364,460	1%
GEN SUPPLEMENTAL	500,349	324,153		1,398,058			1,398,058	1,698,350	300,292	21%
MH-DS	2,806,559	3,162,052		4,161,813			4,161,813	2,561,150	-1,600,663	-38%
RURAL BASIC	31,339	30,508		34,509			34,509	58,207	23,698	69%
SECONDARY ROADS	6,764,255	5,842,798		4,780,745			4,780,745	4,980,745	200,000	4%
SPECIAL REVENUE	205,053	171,835		1,985,308			2,014,958	2,438,186	423,228	21%
CAPITAL PROJECTS	1,720,140	1,441,195		0			0	0	0	0%
DEBT SERVICE	12,377	28,686		273,756			273,756	471,869	198,113	72%
TOTAL	28,575,033	34,027,860		40,002,290		0	40,618,699	40,527,827	-90,872	

**FY16 BUDGET WORKSHEET
EXPENDITURES**

FUND AND DEPARTMENT	FY13	FY14		FY15				FY16			
	ACTUAL	ACTUAL	% EXPENDED	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	REQUESTED BUDGET	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC											
01 Ambulance	3,031,000	3,230,458	95%	3,553,625	10%	323,167	3,615,676	3,702,724	3,702,724	87,048	2%
02 Attorney	2,488,511	2,621,262	95%	2,757,199	5%	135,937	2,911,696	3,054,986	3,054,986	143,290	5%
03 Auditor/Accounting	1,096,006	998,678	87%	1,143,914	15%	145,236	1,143,774	1,191,221	1,191,221	47,447	4%
04 Public Health	3,119,029	3,324,106	91%	3,397,778	2%	73,672	3,577,096	3,586,899	3,586,899	9,803	0%
05 Board of Supervisors	680,848	656,177	96%	690,733	5%	34,556	690,733	718,424	718,424	27,691	4%
06 Human Resources	309,150	322,720	98%	344,799	7%	22,079	344,799	359,512	359,512	14,713	4%
07 Information Services	1,044,398	1,054,557	90%	1,148,719	9%	94,162	1,148,719	1,166,491	1,166,491	17,772	2%
08 Sheriff	9,818,301	10,103,381	90%	11,332,536	12%	1,229,155	11,335,392	11,699,118	11,699,118	363,726	3%
10 Medical Examiner	691,349	748,684	98%	777,616	4%	28,932	777,616	852,636	852,636	75,020	10%
11 Recorder	609,588	615,917	95%	658,280	7%	42,363	658,280	664,795	664,795	6,515	1%
12 SEATS	2,322,406	2,327,990	95%	2,537,477	9%	209,487	2,537,477	2,696,415	2,696,415	158,938	6%
14 Treasurer	1,157,598	1,000,756	88%	1,162,580	16%	161,824	1,162,580	1,166,278	1,166,278	3,698	0%
15 Finance	0	240,400	89%	278,973	16%	38,573	278,973	298,242	298,242	19,269	7%
17 Physical Plant	1,096,691	1,168,195	94%	1,382,695	18%	214,500	1,386,695	1,404,940	1,404,940	18,245	1%
18 Central Services	608,895	558,517	82%	723,050	29%	164,533	728,593	737,428	737,428	8,835	1%
19 Planning & Zoning	802,572	808,106	85%	962,206	19%	154,100	962,206	987,664	987,664	25,458	3%
20 Block Grants	4,911,018	5,261,373	100%	4,951,073	-6%	-310,300	4,961,073	5,031,940	5,031,940	70,867	1%
24 Conservation	1,530,370	1,600,008	100%	1,785,095	12%	185,087	1,785,095	1,918,003	1,918,003	132,908	7%
25 County Farm	3,000	37,907	100%	79,500	110%	41,593	79,500	89,500	89,500	10,000	13%
31 EMS		5,200	61%	8,490	63%	3,290	8,490	8,490	8,490	0	0%
41 Institutional Accounts	283,875	175,552	72%	251,350	43%	75,798	251,350	224,975	224,975	-26,375	-10%
42 Targeted Case Management	0	2,744,536	90%	2,412,497	-12%	-332,039	2,412,497	2,684,625	2,684,625	272,128	11%
45 Human Services	1,223,398	1,289,694	90%	1,447,915	12%	158,221	1,449,837	1,421,429	1,421,429	-28,408	-2%
50 Veterans Affairs	122,472	119,853	68%	178,318	49%	58,465	178,318	183,040	183,040	4,722	3%
54 Juvenile Crime Prevention	203,982	211,483	89%	242,500	15%	31,017	255,000	242,500	242,500	-12,500	-5%
TOTAL	37,154,457	41,225,510		44,208,918		2,983,408	44,641,465	46,092,275	46,092,275	1,450,810	
GENERAL SUPPLEMENTAL											
21 Gen Suppl Blck Grnts	441,033	447,532	100%	453,658	1%	6,126	453,658	458,483	458,483	4,825	1%
22 Insurance	901,401	1,260,010	87%	1,053,500	-16%	-206,510	873,500	1,140,500	1,140,500	267,000	31%
27 Juvenile Justice	675,251	569,706	73%	783,436	38%	213,730	783,436	776,436	776,436	-7,000	-1%
28 Court Services/Attorney	111,251	90,566	52%	175,150	93%	84,584	230,150	223,850	223,850	-6,300	-3%
33 Auditor/Elections	1,072,776	712,027	91%	798,626	12%	86,599	798,626	835,701	835,701	37,075	5%
47 Court Services/Sheriff	27,589	40,732	92%	44,200	9%	3,468	44,200	44,200	44,200	0	0%
TOTAL	3,229,301	3,120,573		3,308,570		187,997	3,183,570	3,479,170	3,479,170	295,600	
46 MH-DS	7,686,478	5,624,214	81%	7,310,568	30%	1,686,354	7,977,498	5,168,279	5,168,279	-2,809,219	-35%
RURAL BASIC											
23 Block Grants	792,537	920,727	93%	1,038,990	13%	118,263	1,038,990	969,782	969,782	-69,208	-7%
TOTAL	792,537	920,727		1,038,990		118,263	1,038,990	969,782	969,782	-69,208	

**FY16 BUDGET WORKSHEET
EXPENDITURES**

	FY13		FY14		FY15				FY16		\$	%
	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	REQUESTED	TENTATIVE			
49 SECONDARY ROADS	10,303,869	10,885,991	96%	11,332,478	4%	446,487	11,332,478	10,372,465	10,372,465	-960,013	-8%	
SPECIAL REVENUE												
32 REAP	363,851	67,513	84%	55,000	-19%	-12,513	55,000	40,000	40,000	-15,000	-27%	
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0	0%	
56 Ambulance Special Revenue	0	0	0%	0	0%	0	0	0	0	0	0%	
61 Courthouse Centenary	0	0	0%	0	0%	0	0	0	0	0	0%	
64 Historical Preservation	0	0	0%	0	0%	0	0	0	0	0	0%	
68 Law Enforcement Proceeds	126,634	26,402	13%	200,000	658%	173,598	200,000	200,000	200,000	0	0%	
69 Prosecutor Forfeiture	3,089	5,746	52%	7,500	31%	1,754	7,500	7,500	7,500	0	0%	
82 Conservation Trust	57,860	58,264	51%	109,000	87%	50,736	835,765	341,000	341,000	-494,765	-59%	
83 Conservation Bond		152,286	49%	1,350,000	786%	1,197,714	1,350,000	1,700,000	1,700,000	350,000	26%	
87 Recorder's Records Management	72,909	16,780	37%	45,200	169%	28,420	45,200	45,200	45,200	0	0%	
TOTAL	624,343	326,991		1,766,700		1,439,709	2,493,465	2,333,700	2,333,700	-159,765		
CAPITAL PROJECTS												
40 Technology	694,163	900,314	81%	1,362,739	51%	462,425	1,438,045	1,062,242	1,062,242	-375,803	-26%	
44 Capital Expenditures	1,939,798	930,764	69%	2,488,998	167%	1,558,234	2,952,498	1,548,463	1,548,463	-1,404,035	-48%	
81 Energy Reinvestment Fund	0	0	0%	0	0%	0	50,000	25,000	25,000	-25,000	-50%	
85 Capital Projects	2,349,114	5,378,193	47%	9,250,000	72%	3,871,807	11,150,000	7,275,000	7,275,000	-3,875,000	-35%	
TOTAL	4,983,075	7,209,271		13,101,737		5,892,466	15,590,543	9,910,705	9,910,705	-5,679,838		
65 DEBT SERVICE	4,096,283	11,151,612	99%	15,628,359	40%	4,476,747	15,628,359	14,054,160	14,054,160	-1,574,199	-10%	
FUND TOTALS												
GENERAL BASIC	37,154,457	41,225,510		44,208,918		2,983,408	44,641,465	46,092,275	46,092,275	1,450,810	3%	
GENERAL SUPPLEMENTAL	3,229,301	3,120,573		3,308,570		187,997	3,183,570	3,479,170	3,479,170	295,600	9%	
MH-DS	7,686,478	5,624,214		7,310,568		1,686,354	7,977,498	5,168,279	5,168,279	-2,809,219	-35%	
RURAL BASIC	792,537	920,727		1,038,990		118,263	1,038,990	969,782	969,782	-69,208	-7%	
SECONDARY ROADS	10,303,869	10,885,991		11,332,478		446,487	11,332,478	10,372,465	10,372,465	-960,013	-8%	
SPECIAL REVENUE	624,343	326,991		1,766,700		1,439,709	2,493,465	2,333,700	2,333,700	-159,765	-6%	
CAPITAL PROJECTS	4,983,075	7,209,271		13,101,737		5,892,466	15,590,543	9,910,705	9,910,705	-5,679,838	-36%	
DEBT SERVICE	4,096,283	11,151,612		15,628,359		4,476,747	15,628,359	14,054,160	14,054,160	-1,574,199	-10%	
TOTAL	68,870,343	80,464,889		97,696,320		17,231,431	101,886,368	92,380,536	92,380,536	-9,505,832	-9%	

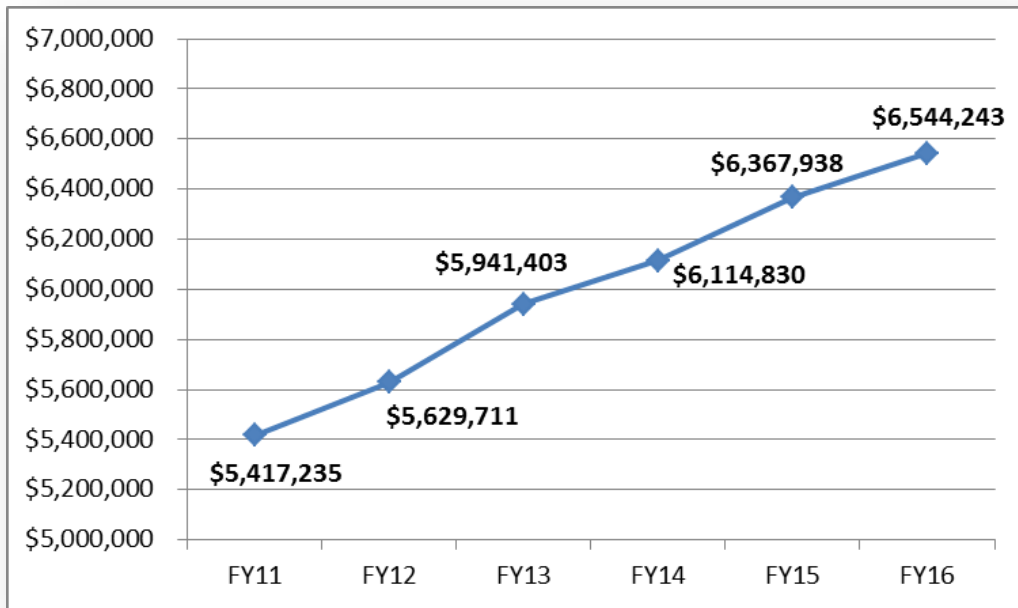
WHERE DOES THE MONEY COME FROM...



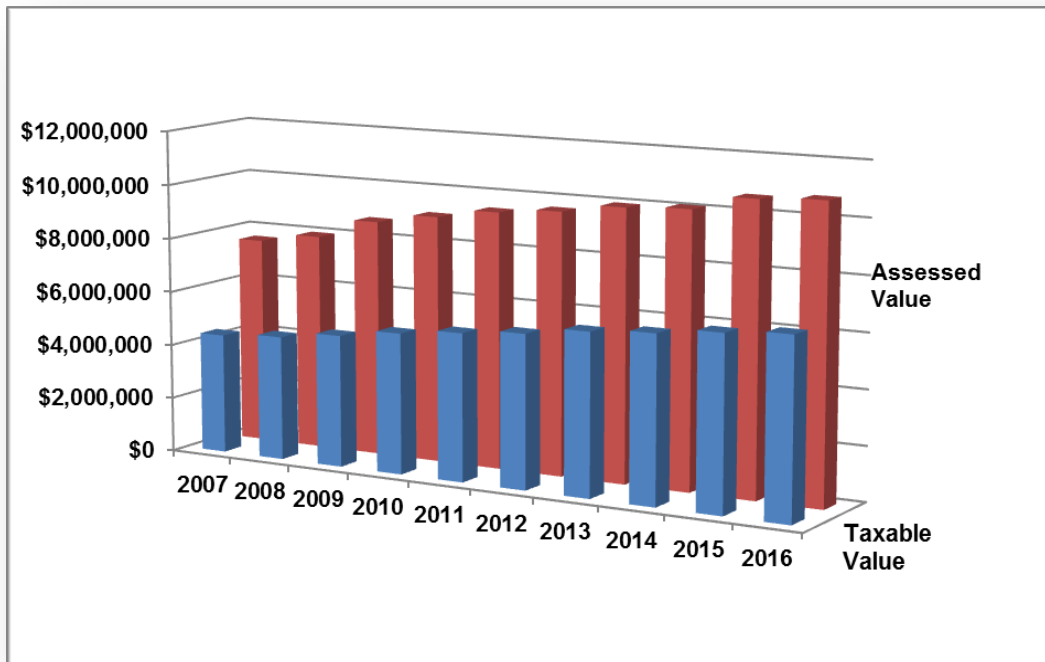
WHERE DOES THE MONEY GO...



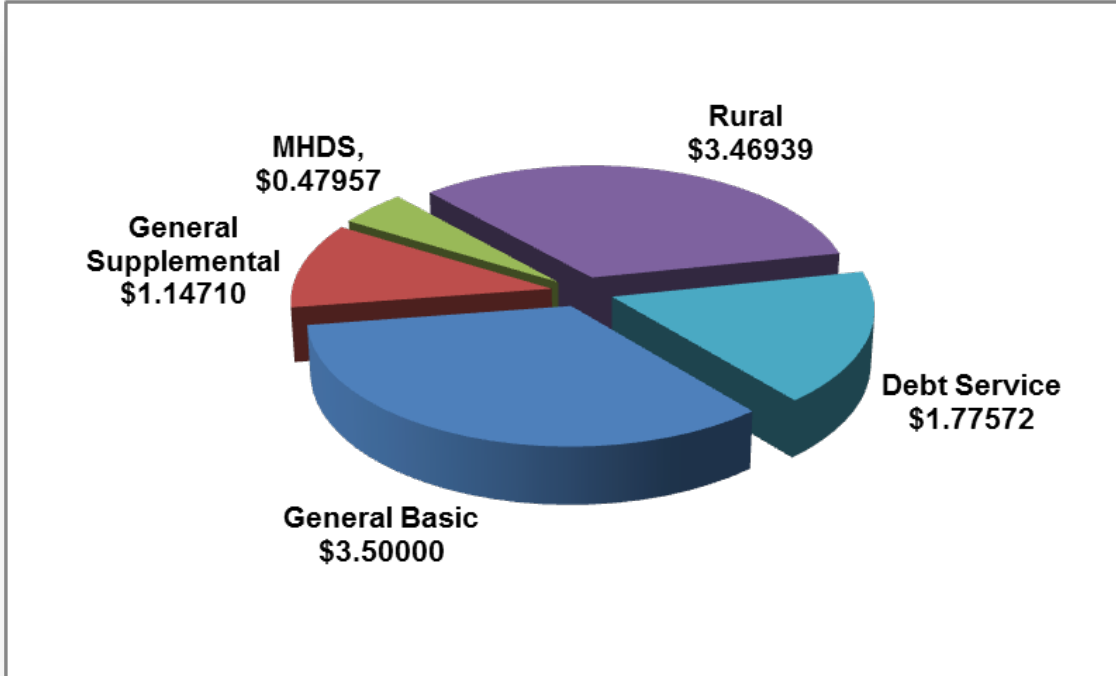
COUNTY-WIDE TAXABLE PROPERTY VALUATION TREND (in thousands)



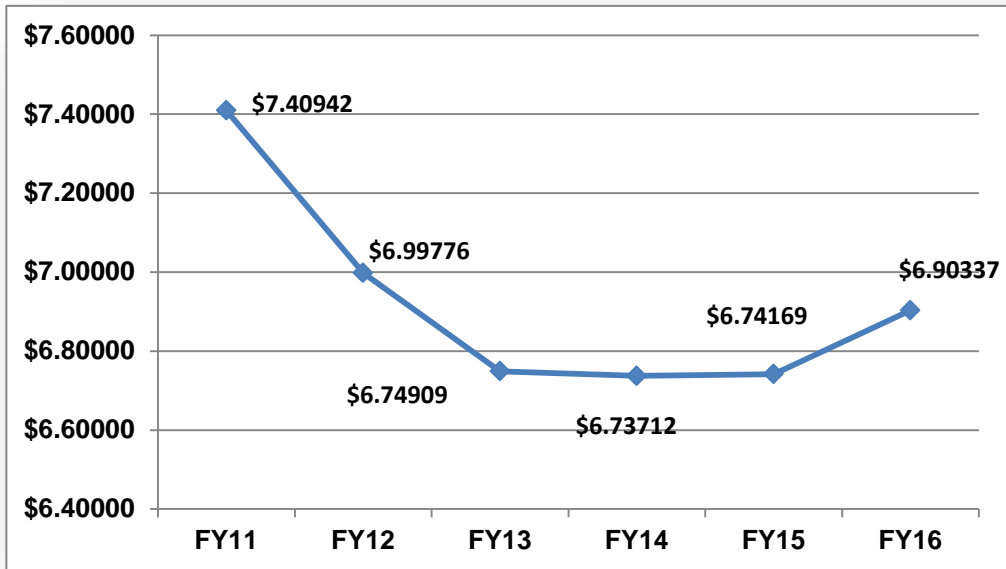
ASSESSED VS TAXABLE PROPERTY VALUATION (in thousands)



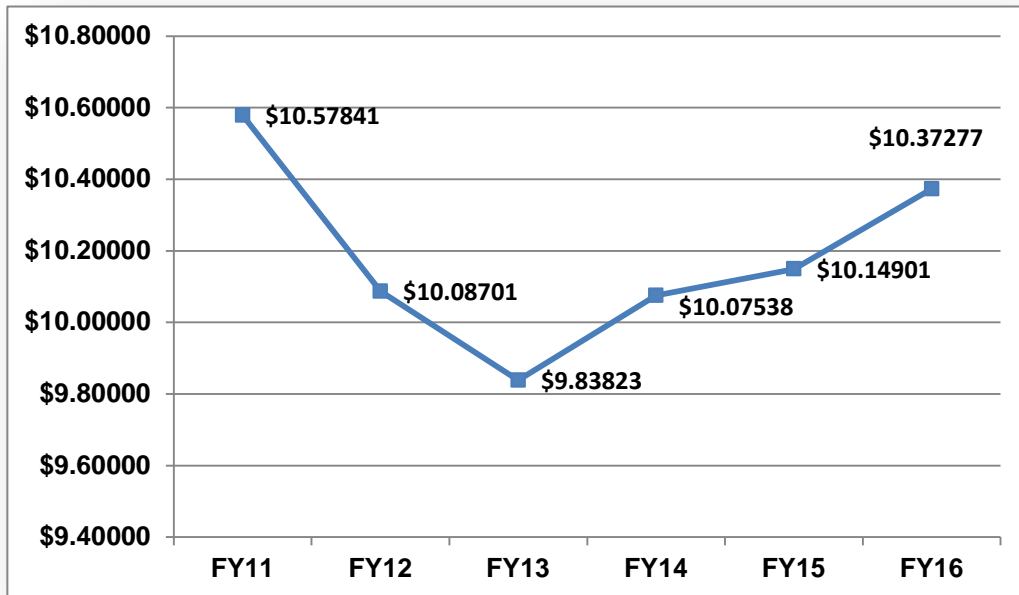
LEVY COMPOSITION OF \$10.37178
(per \$1,000 of Taxable Property Valuation)



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



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



**FY16 BUDGET WORKSHEET
TAX BILL COMPARISON**

CLASSIFICATION	FY15		FY16									
	TAX BILL	ACTUAL VALUATION	ASSESSOR REVALUATION	EQUALI-ZATION	ACTUAL VALUATION	x ROLLBACK	= TAXABLE VALUATION	x LEVY/1000	= TAX BILL	\$ CHANGE	% CHANGE	
AGLAND												
RURAL	440.47	100,020	-0.0200%	0%	100,000	44.7021%	44,702	10.37277	463.68	23.21	5.3%	
IOWA CITY	292.59	163,185	-38.7200%	0%	100,000	44.7021%	44,702	6.90337	308.60	16.01	5.5%	
OTHER CITIES	292.59	100,020	-0.0200%	0%	100,000	44.7021%	44,702	6.90337	308.60	16.01	5.5%	
AGBUILDING												
RURAL	440.47	100,020	-0.0200%	0%	100,000	44.7021%	44,702	10.37277	463.68	23.21	5.3%	
IOWA CITY	292.59	163,185	-38.7200%	0%	100,000	44.7021%	44,702	6.90337	308.60	16.01	5.5%	
OTHER CITIES	292.59	100,020	-0.0200%	0%	100,000	44.7021%	44,702	6.90337	308.60	16.01	5.5%	
AG DWELLING												
RURAL	552.12	100,170	-0.1700%	0%	100,000	55.6907%	55,691	10.37277	577.67	25.55	4.6%	
IOWA CITY	366.75	100,000	0.0000%	0%	100,000	55.6907%	55,691	6.90337	384.45	17.70	4.8%	
OTHER CITIES	366.75	97,847	2.2000%	0%	100,000	55.6907%	55,691	6.90337	384.45	17.70	4.8%	
RESIDENTIAL												
RURAL	552.12	96,993	3.1000%	0%	100,000	55.6907%	55,691	10.37277	577.67	25.55	4.6%	
IOWA CITY	366.75	100,000	0.0000%	0%	100,000	55.6907%	55,691	6.90337	384.45	17.70	4.8%	
OTHER CITIES	366.75	99,265	0.7400%	0%	100,000	55.6907%	55,691	6.90337	384.45	17.70	4.8%	
COMMERCIAL												
RURAL	964.17	99,890	0.1100%	0%	100,000	90.0000%	90,000	10.37277	933.55	-30.62	-3.2%	
IOWA CITY	640.46	99,910	0.0900%	0%	100,000	90.0000%	90,000	6.90337	621.30	-19.16	-3.0%	
OTHER CITIES	640.46	99,890	0.1100%	0%	100,000	90.0000%	90,000	6.90337	621.30	-19.16	-3.0%	
INDUSTRIAL												
RURAL	964.17	100,980	-0.9700%	0%	100,000	90.0000%	90,000	10.37277	933.55	-30.62	-3.2%	
IOWA CITY	640.46	100,097	-0.0970%	0%	100,000	90.0000%	90,000	6.90337	621.30	-19.16	-3.0%	
OTHER CITIES	640.46	100,980	-0.9700%	0%	100,000	90.0000%	90,000	6.90337	621.30	-19.16	-3.0%	
UTILITIES												
RURAL	1,014.91	100,000	0.0000%	0%	100,000	100.0000%	100,000	10.37277	1,037.28	22.36	2.2%	
IOWA CITY	674.17	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.90337	690.34	16.17	2.4%	
OTHER CITIES	674.17	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.90337	690.34	16.17	2.4%	

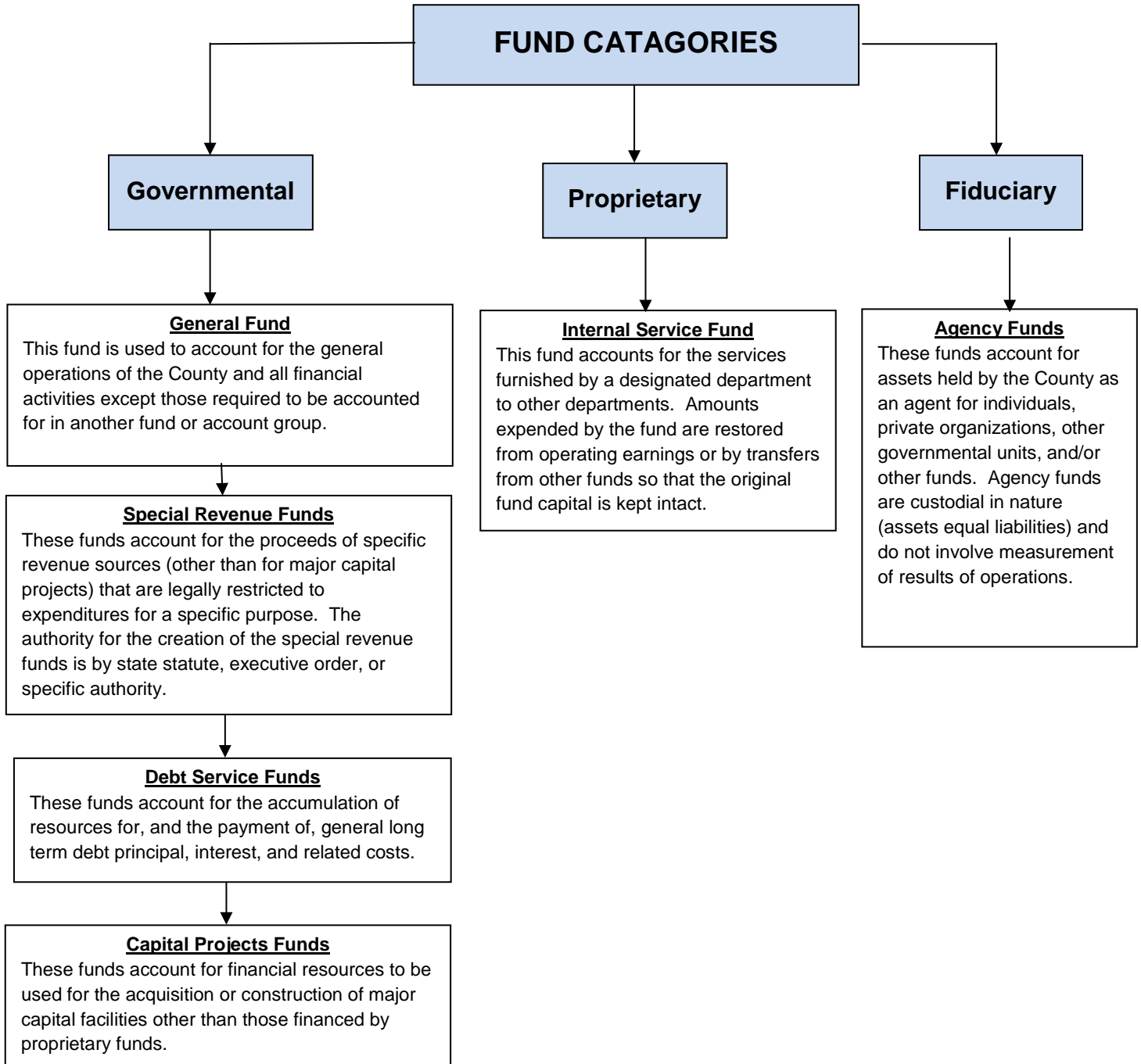


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MAJOR GOVERNMENTAL FUNDS

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

Department Name (Department number)

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 another fund. The general fund captures revenues from property tax receipts and other non-major revenue sources which 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 and the general supplemental. The general basic has a maximum levy rate of \$3.50 per \$1,000 of taxable valuation. The general basic rate is the same as in fiscal 2015. General fund taxes levied on property total \$29,933,451 in fiscal 2016.

The general supplemental fund is for specific uses as defined in Section 331.424 of the *Code of Iowa*. These uses include substance abuse care and treatment, foster care for a child under jurisdiction of the juvenile court, elections and voter registration, employee benefits, tort liability and property insurance, operation of the courts, and local emergency management agency funding. The general supplemental levy rate per thousand is \$1.14707. The general supplemental rate represents a 46-cent increase from the prior year.

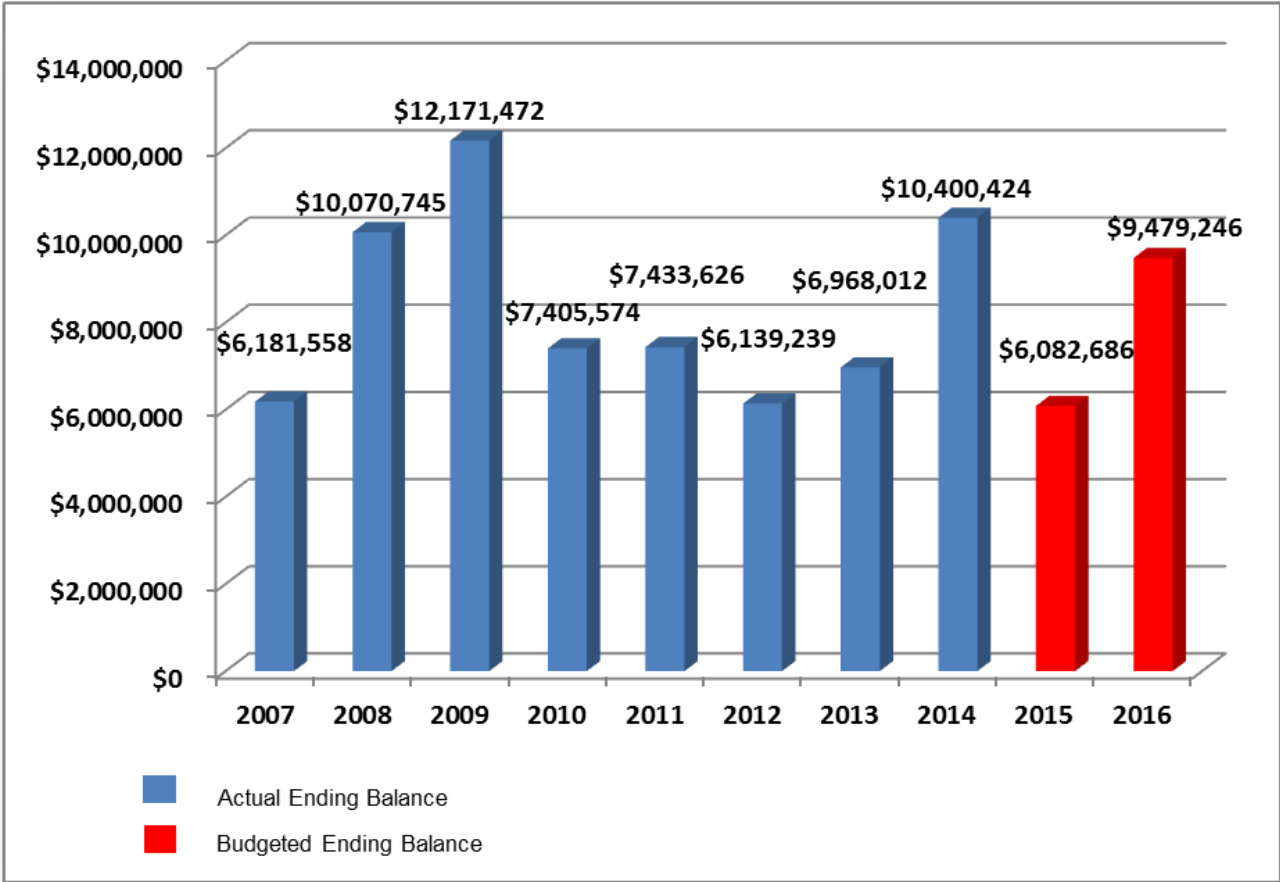
An objective of maintaining the General Fund as a self-funding entity, revenues and/or available balances must be provided to support expense levels during the entire fiscal year. The fund balance is estimated or projected to be at a sufficient level to fund the first few months of each new fiscal year prior to receiving property tax revenue in October.

The Johnson County Board of Supervisors has adopted a policy that requires a minimum year-end unassigned fund balance of at least 15% of taxes levied (please refer to the policy on page 174). The General Fund unassigned balance projected for June 30, 2016 is 16.2%.

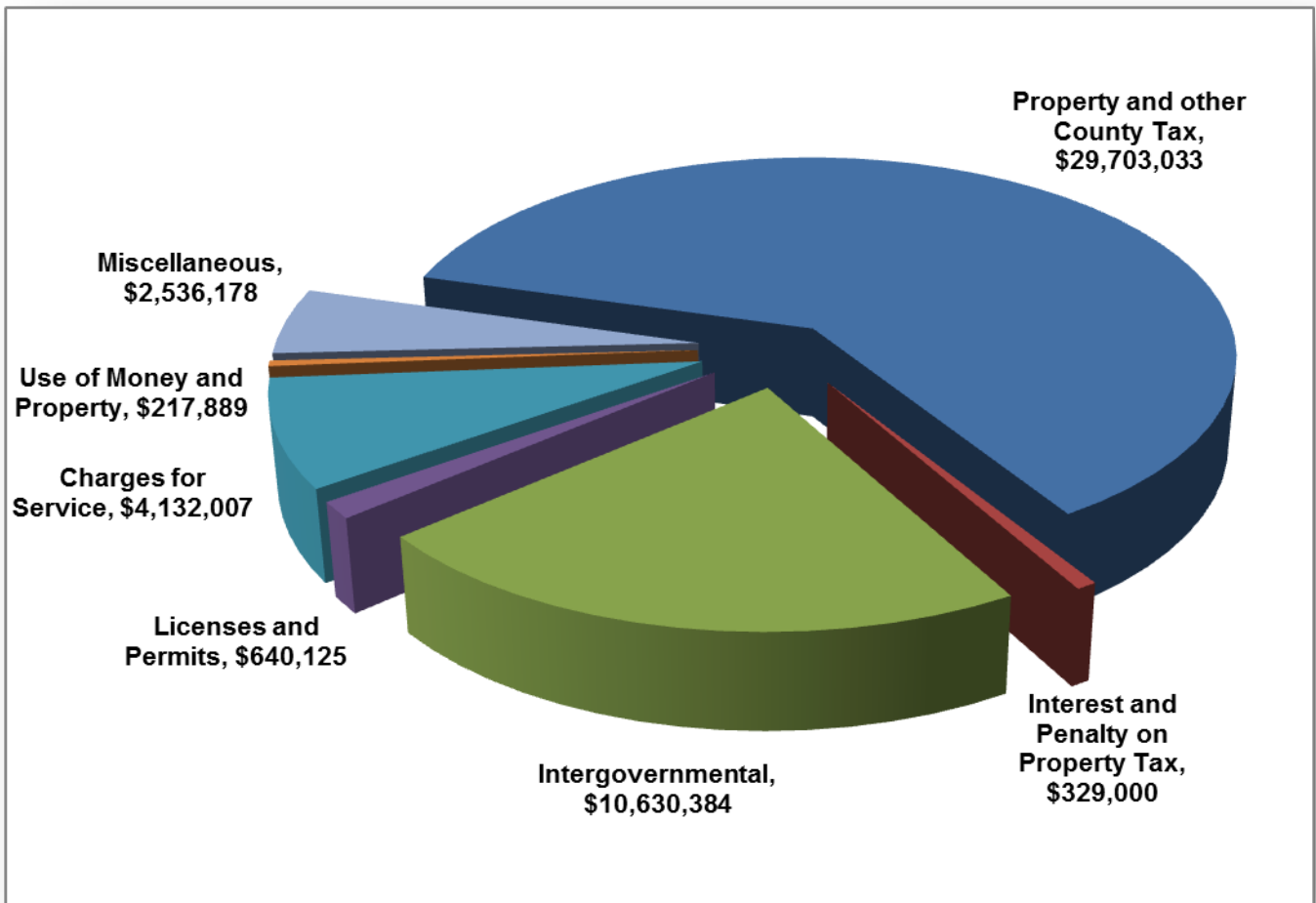
GENERAL FUND STATEMENT

	FY13	FY14	FY15	FY15	FY16
	Actual	Actual	Original	Revised	Budgeted
Revenues					
Property and other County tax	32,762,862	27,716,260	26,065,144	26,065,144	29,703,026
Interest and penalty on property tax	346,337	417,092	358,000	358,000	329,000
Intergovernmental	6,835,426	9,621,535	9,147,603	9,535,058	10,630,384
Licenses and permits	670,812	643,031	564,825	564,825	640,125
Charges for service	4,117,949	4,090,603	4,088,576	4,088,576	4,132,007
Use of money and property	241,537	247,883	221,059	221,059	217,889
Miscellaneous	1,070,626	653,928	2,334,887	2,503,048	2,536,178
Total revenues	46,045,549	43,390,332	42,780,094	43,335,710	48,188,609
Expenditures					
Operating					
Public Safety and Legal Services	19,517,693	20,504,147	22,012,696	22,263,600	22,908,904
Physical Health and Social Services	8,349,705	8,405,932	9,065,574	9,257,414	9,411,761
Mental Health	-	2,787,430	2,412,497	2,412,497	2,684,625
County Environment and Education	2,732,563	2,594,746	3,002,951	3,002,951	3,174,608
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	2,380,093	1,998,926	2,258,899	2,258,899	2,356,867
Administration	7,141,290	7,384,293	8,231,713	8,246,656	8,486,697
Non-program	3,160	37,827	79,500	79,500	89,500
Debt service					
Principal	340,000	355,000	453,658	453,658	458,483
Interest	101,033	92,532	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	40,565,537	44,160,833	47,517,488	47,975,175	49,571,445
Excess (deficiency) of revenues over (under) expenditures]	5,480,012	(770,501)	(4,737,394)	(4,639,465)	(1,382,836)
Other financing sources (uses)					
Proceeds of General Long-term debt	5,000,000	9,900,000	12,650,000	12,650,000	12,230,000
Sale of capital assets	15,187	61,309	8,300	8,300	10,650
Transfers in	-	-	2,414,900	2,414,900	5,726,050
Transfers out	(9,666,426)	(5,758,396)	(10,262,987)	(10,334,568)	(16,602,089)
Total other financing sources (uses)	(4,651,239)	4,202,913	4,810,213	4,738,632	1,364,611
Net Change in Fund Balances	828,773	3,432,412	72,819	99,167	(18,225)
Fund balances, beginning of year	6,139,239	6,968,012	5,983,519	5,983,519	9,497,571
Fund balances, end of year	6,968,012	10,400,424	6,056,338	6,082,686	9,479,346

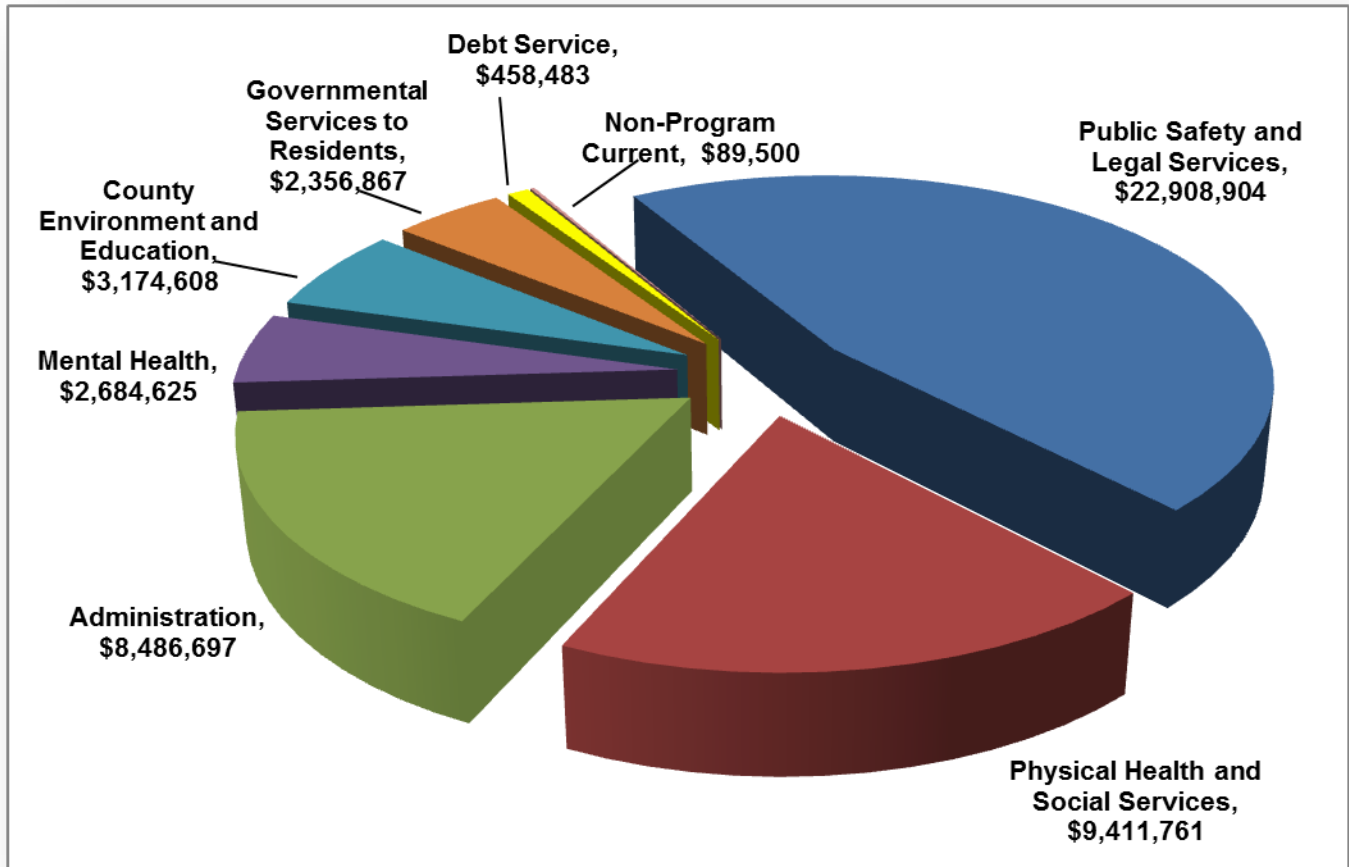
GENERAL FUND ENDING BALANCE Last Ten Years



GENERAL FUND FY16 BUDGETED REVENUE BY SOURCE



GENERAL FUND FY16 BUDGETED EXPENSE BY SERVICE AREA



RURAL FUND NARRATIVE

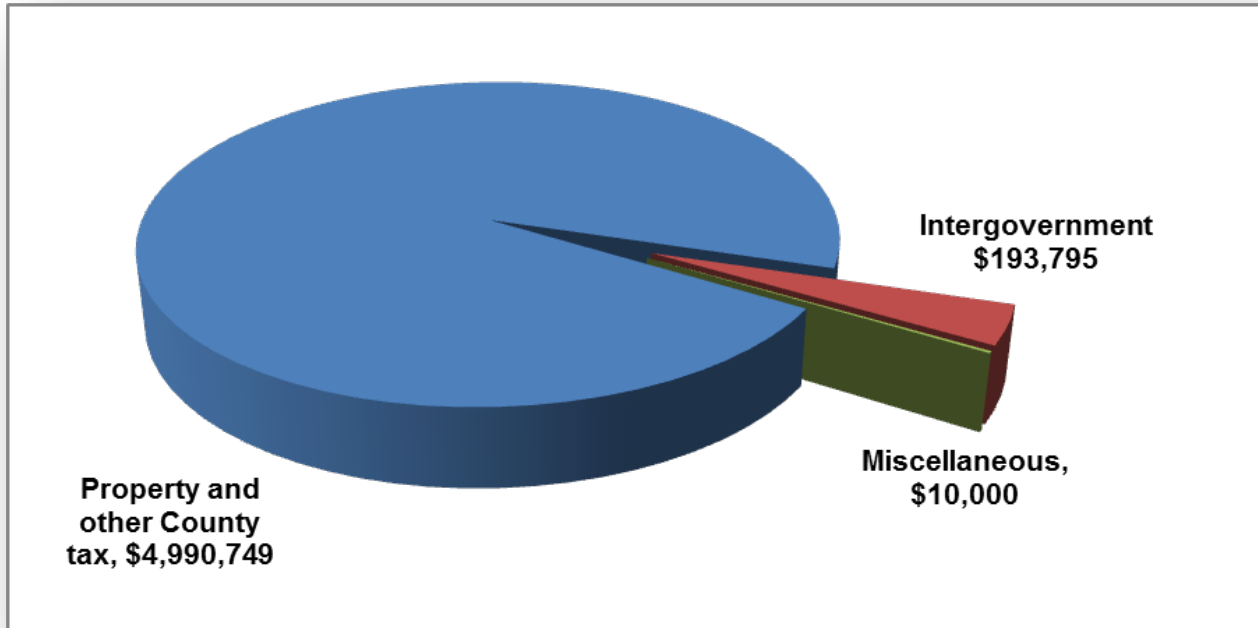
Any rural county service is payable from the Rural Fund. The Iowa Code defines rural services as those that “are primarily intended to benefit” rural residents. Like the General Fund, the Rural Fund is divided into basic and supplemental funds, which are supported by the rural basic levy and the rural supplemental levy, respectively.

The rural basic levy is limited to \$3.95 per \$1,000 of taxable value in the unincorporated area of the county (rural valuation). The rural supplemental levy, like its general fund counterpart, is not limited by dollar or rate, but by use. Expenditures in this fund are limited to FICA, IPERS, and unemployment associated with salaries for rural county services, and the fund can only be used if the Rural Basic Fund is at its \$3.95/\$1,000 maximum. For FY16, Johnson County’s rural fund levy rate per \$1000 of taxable value is \$3.46939. The levy rate represents a 6-cent increase compared to the prior year. See Iowa Code §§331.421 – 331.424.

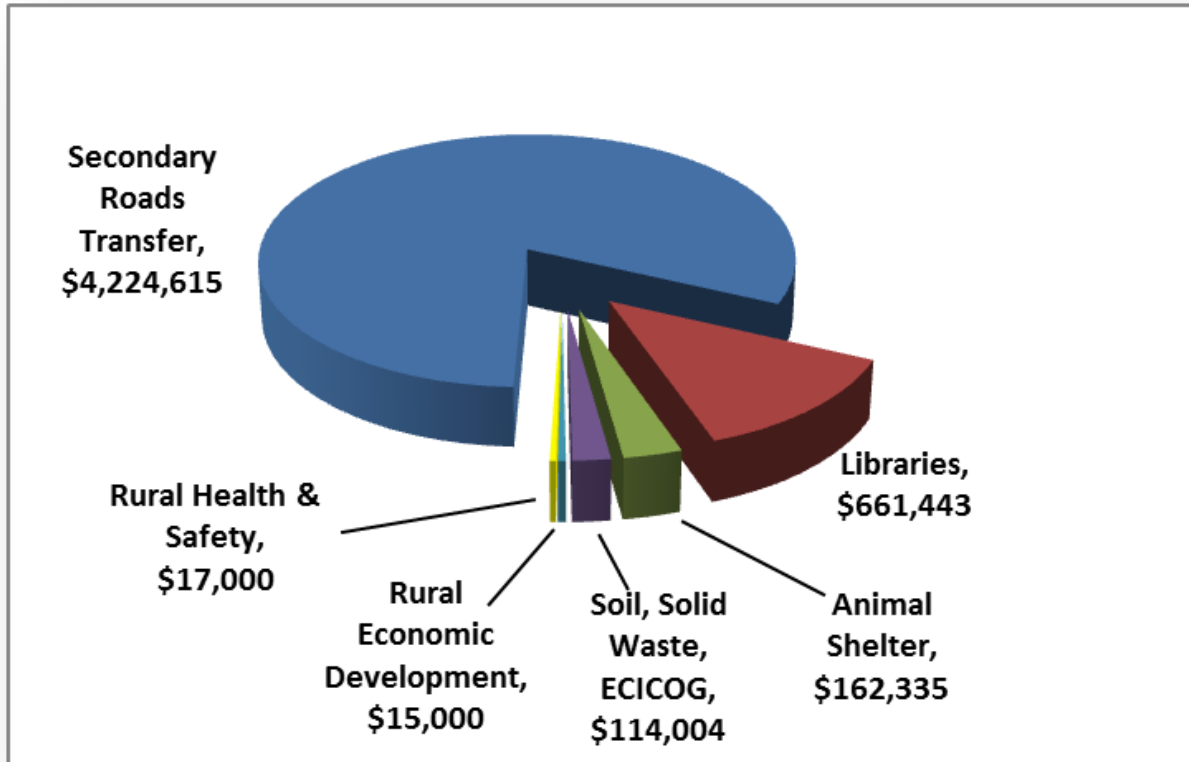
RURAL FUND STATEMENT

	FY13	FY14	FY15	FY15	FY16
	Actual	Actual	Original	Revised	Budgeted
Revenues					
Property and other County tax	4,002,098	4,530,860	4,697,110	4,697,110	4,990,749
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	101,159	125,315	167,352	167,352	193,795
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	10,005	10,005	10,000
Total revenues	4,103,257	4,656,175	4,874,467	4,874,467	5,194,544
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	5,000	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	797,510	912,414	1,038,990	1,038,990	969,783
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects					
Total expenditures	797,510	917,414	1,038,990	1,038,990	969,783
Excess (deficiency) of revenues over (under) expenditures]	3,305,747	3,738,761	3,835,477	3,835,477	4,224,761
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(3,328,246)	(3,600,000)	(3,840,028)	(3,840,028)	(4,224,615)
Total other financing sources (uses)	(3,328,246)	(3,600,000)	(3,840,028)	(3,840,028)	(4,224,615)
Net Change in Fund Balances	(22,499)	138,761	(4,551)	(4,551)	146
Fund balances, beginning of year	198,715	176,216	235,961	235,961	321,253
Fund balances, end of year	176,216	314,977	231,410	231,410	321,399

RURAL FUND FY16 BUDGETED REVENUE BY SOURCE



RURAL FUND FY16 BUDGETED EXPENSE BY PROGRAM



MH/DS FUND NARRATIVE

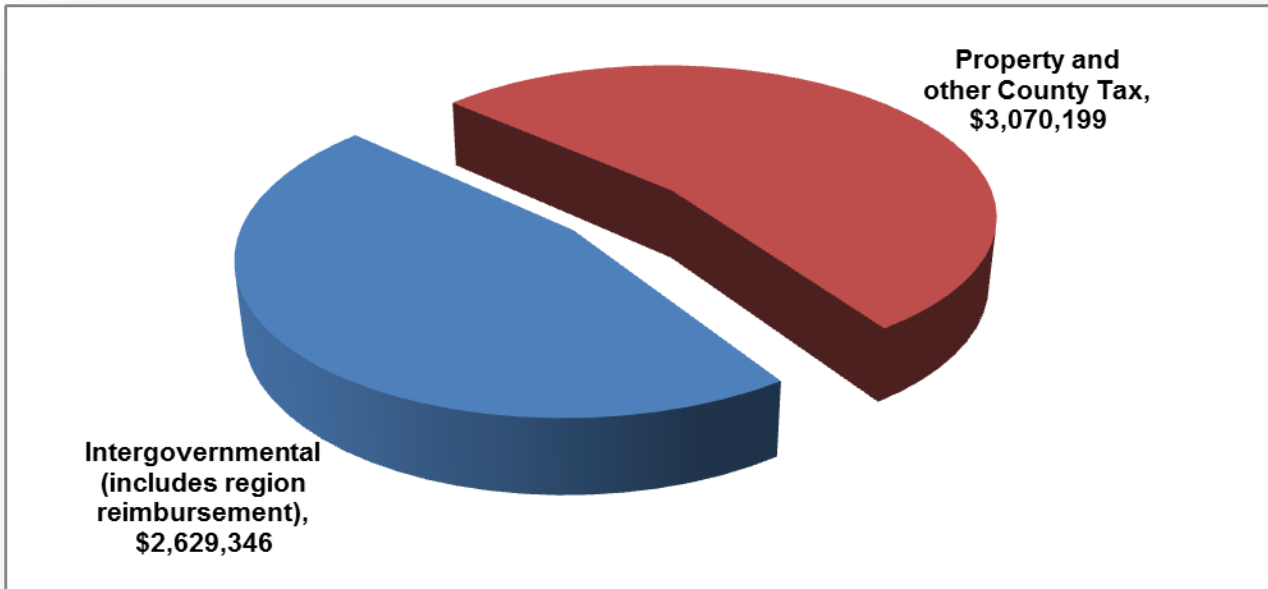
The Mental Health and Disability Services (MH/DS) fund is used to provide mental health, intellectual disability, and developmental disability services to East Central Region residents as defined in Section 331.424A of the *Code of Iowa*. With the establishment of the East Central Region (ECR) on July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

Johnson County has budgeted \$3.1 million in property tax funding and \$3.3 million in allowable growth funding in fiscal year 2016. The amounts included in the fiscal 2016 budget are preliminary estimates until the legislature determines funding for the fiscal year. Budget adjustments will be made when actual funding is determined. The MH/DS property tax levy in Johnson County is capped to generate a maximum dollar amount of \$3,138,395 per the *Code of Iowa*. The result has been a levy rate decrease each year that the county valuation increased since Johnson County levies the maximum amount allowed.

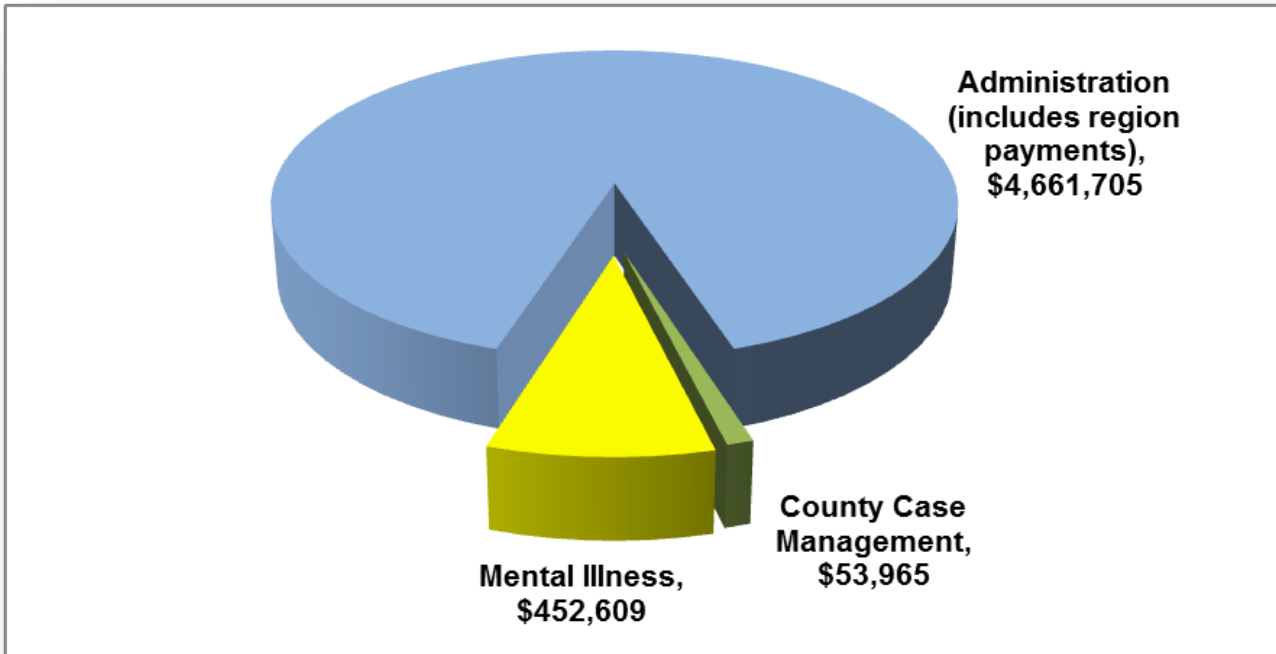
MH/DS FUND STATEMENT

	FY13 Actual	FY14 Actual	FY15 Original	FY15 Revised	FY16 Budgeted
Revenues					
Property and other County tax	\$3,091,387	\$3,078,892	\$3,070,231	\$3,070,231	\$3,070,199
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	2,745,376	4,018,166	4,196,776	4,196,776	2,629,346
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	19,094	23,351	33,201	33,201	-
Total revenues	5,855,857	7,120,409	7,300,208	7,300,208	5,699,545
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	6,419,857	5,099,808	7,310,568	7,977,498	5,168,279
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	6,419,857	5,099,808	7,310,568	7,977,498	5,168,279
Excess (deficiency) of revenues over (under) expenditures]	(564,000)	2,020,601	(10,360)	(677,290)	531,266
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	804	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	804	-	-	-
Net Change in Fund Balances	(564,000)	2,021,405	(10,360)	(677,290)	531,266
Fund balances, beginning of year	1,793,576	1,229,576	2,117,600	2,117,600	2,909,564
Fund balances, end of year	\$1,229,576	\$3,250,981	\$2,107,240	\$1,440,310	\$3,440,830

MH/DS FUND FY16 BUDGETED REVENUE BY SOURCE



MH/DS FUND FY16 BUDGETED EXPENSE 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, laying gravel, grading, and mowing road shoulders along with maintaining the many culverts and bridges in the county, and overseeing their replacement when necessary.

The secondary roads fund is established to provide secondary roads services as defined in Section 331.429 of the *Code of Iowa*. Construction and reconstruction of secondary roads and bridges are the principal services provided from the fund. The primary sources of funding include proceeds from the state's road use tax fund (RUTF) and transfers of levied property taxes from both the general and rural services funds. The maximum levy amount from the general fund cannot exceed the equivalent of a property tax of approximately sixteen cents (\$.16875) per thousand dollars of assessed value on all taxable property in the county. The FY16 amount transferred was \$1,104,341, which is 100% of the maximum allowable transfer and an increase of \$135,751 from the previous year.

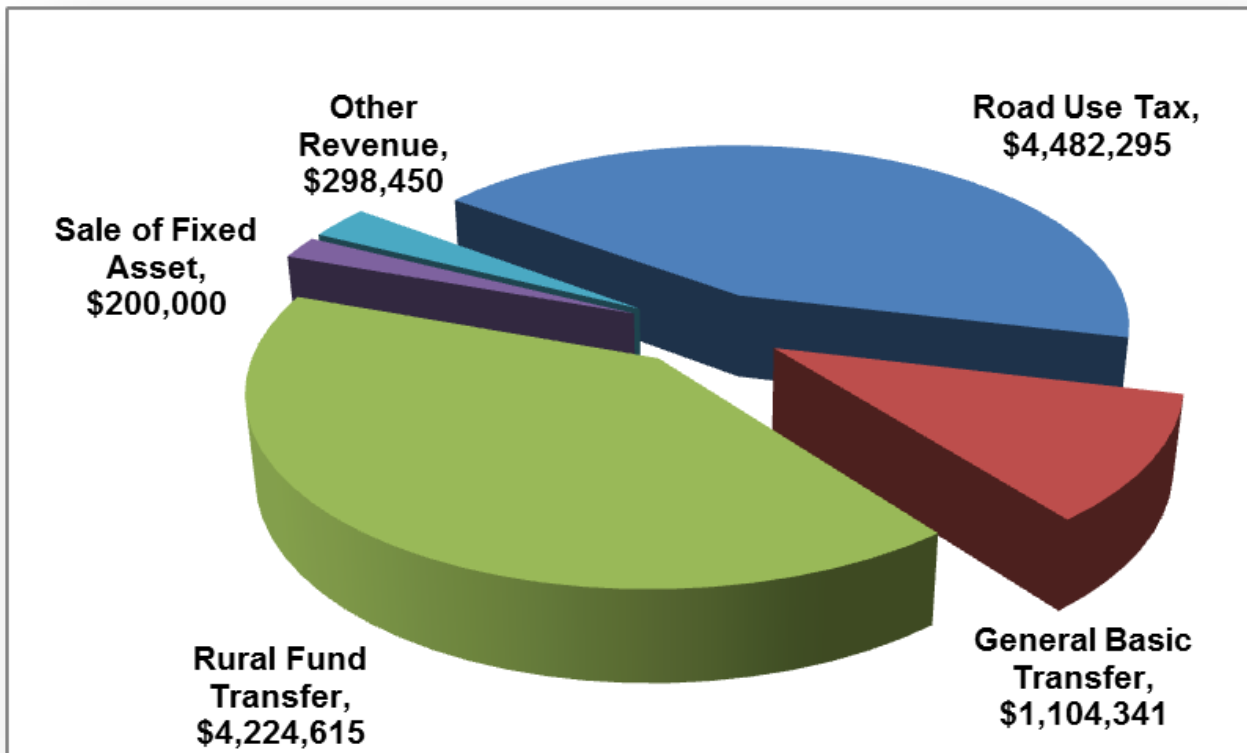
The maximum levy amount from the rural services fund cannot exceed the equivalent of a property tax of approximately three dollars (\$3.00375) per thousand dollars of assessed value on property located in the unincorporated area of the county. In fiscal year 2016, the property tax levy from the rural fund totals \$4,224,615, which is 95% of the maximum allowable transfer. This transfer was an increase of \$384,587 from the previous year.

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 projects. The plan balances quantity (rehabilitation and resurfacing) with quality (reconstruction).

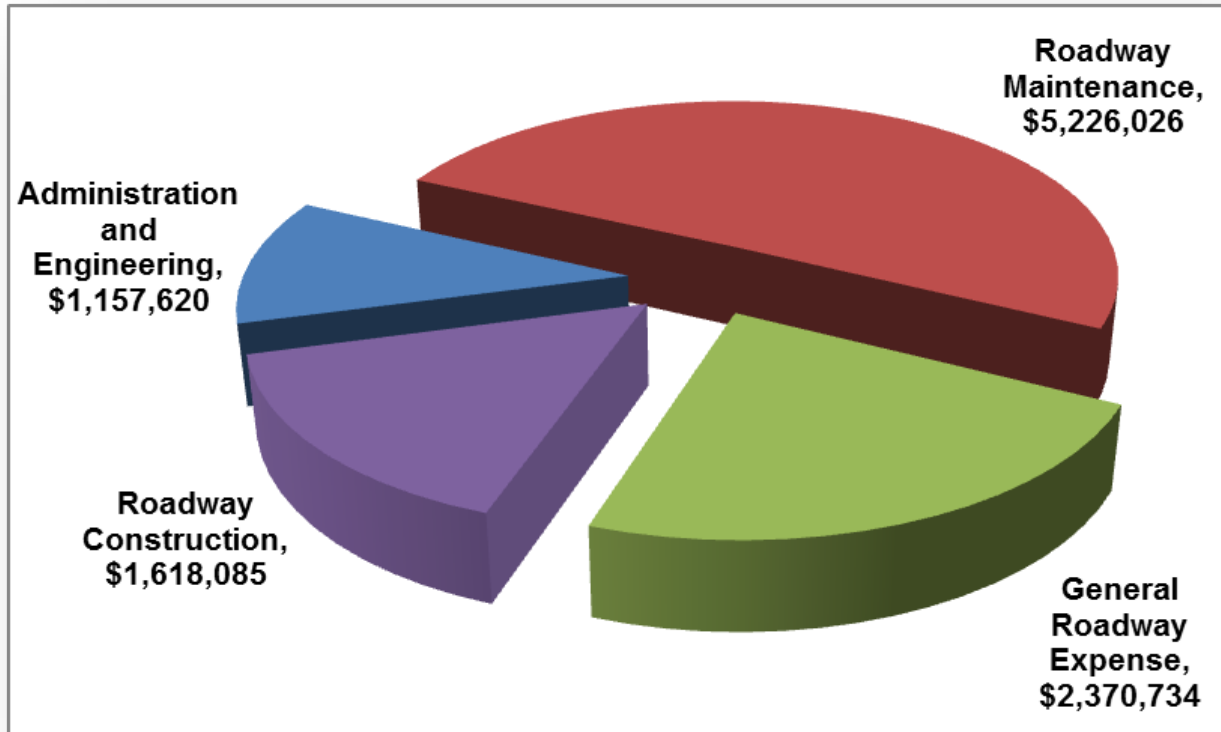
SECONDARY ROADS FUND STATEMENT

	FY13	FY14	FY15	FY15	FY16
	Actual	Actual	Original	Revised	Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	7,067,154	5,726,269	4,699,145	4,699,145	4,699,145
Licenses and permits	6,100	3,300	6,100	6,100	6,100
Charges for service	-	-	-	-	-
Use of money and property	675	852	1,000	1,000	1,000
Miscellaneous	67,516	90,251	74,500	74,500	74,500
Total revenues	7,141,445	5,820,672	4,780,745	4,780,745	4,780,745
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads and Transportation	8,735,455	8,528,073	9,403,108	9,403,108	8,754,380
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	1,175,234	2,084,951	1,929,370	1,929,370	1,618,085
Total expenditures	9,910,689	10,613,024	11,332,478	11,332,478	10,372,465
Excess (deficiency) of revenues over (under) expenditures]	(2,769,244)	(4,792,352)	(6,551,733)	(6,551,733)	(5,591,720)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	200,000
Transfers in	4,330,857	4,631,541	4,808,618	4,808,618	5,328,956
Transfers out	-	-	-	-	-
Total other financing sources (uses)	4,330,857	4,631,541	4,808,618	4,808,618	5,528,956
Net Change in Fund Balances	1,561,613	(160,811)	(1,743,115)	(1,743,115)	(62,764)
Fund balances, beginning of year	1,854,044	3,415,657	2,923,308	2,923,308	1,287,273
Fund balances, end of year	\$3,415,657	\$3,254,846	\$1,180,193	\$1,180,193	\$1,224,509

SECONDARY ROADS FUND FY16 BUDGETED REVENUE BY SOURCE



SECONDARY ROADS FUND FY16 BUDGETED EXPENSE BY AREA



Johnson County Secondary Road Department 5-Year Construction Program

Revised: April 09, 2015 ADOPTED by BOS: April 09, 2015

	5YR ID	Constructio	Project Name and Number	Cost Est.	AADT	Length
FY15/16	15A	2014/2015	E-30-1 Johnson-Iowa Road - Clear Creek L-E-30-1--73-52	\$320,000 Local / IA Co.	60	0.1 mi.
	15B	2014/2015	N-30-10 Copi Road - Clear Creek L-N-30-10--73-52	\$320,000 Local	40	0.1 mi.
	15C	2015	Ely Road Phase 1 - County Line south 2000 feet LFM-C052(83)--7X-52 Grading and prep work	\$200,000 Local	2760	0.4 mi.
	15D	2015/2016	J-11-6 Lower West Branch Road - Wapsinonoc Creek L-J-11-6--73-52	\$306,000 Local	100	0.1 mi.
	15E	2015/2016	S-29-2 Taft Avenue - Branch of Buck Creek L-S-29-2--73-52	\$200,000 Local	60	0.1 mi.
	15F	2015	Curtis Bridge Road - Shueyville to 1.6 miles south L-CurtisBridge--73-52	\$650,000 Local	2940 / 580	1.6 mi.
	13 Bond	2013 2014 2015	G-32-1 Mehaffey Bridge Road - Iowa River LFM-Meh Br--7X-52	\$3,100,000 Bond	3410	0.31 mi.
	15 Bond	2015	R-28-12 Oak Crest Hill Road - Liberty Creek LFM-R-28-12--7X-52	\$400,000 \$250k Bond \$150k Local	890	0.1 mi.
	16 Bond 1	2015	IWV Road Phase 1A - Hebl Intersection LFM-IWV-1A--7X-52	\$325,000 Bond	1300 / 2580	0.15 mi.
	M15-1	2015	Sioux Avenue - Hwy 6 south 1200 feet Grade, Macadam stone base, choke surface	\$84,000 Local	370	0.23 mi.
15G	2015	Sutliff Road - 140th to County Line LFM-Sutliff--7X-52 HMA resurfacing with base widening	\$1,600,000 \$120k Ex. Budget \$1.48M Fuel	400	4.35 mi.	
M15-3	2015	Blain Cemetery Road - Greencastle to Seneca Grade, Macadam stone base, choke surface	\$90,000 Local	300	0.6 mi.	
M15-4	2015	Observatory Avenue - Old Man's Creek to 540th Double seal coat surface	\$100,000 Local	360	0.9 mi.	
FY16/17	16A	2016	Mehaffey Bridge Road Trail - NL to USACE Boat Ramp STP-E-C052()--5K-52	\$1,207,000 \$967k Fed \$240k Conservation	3410	2.0 mi.
	16B	2016	E-21-4 Lower Oxford Road - unnamed creek L-E-21-4--73-52	\$250,000 Local / Oxford	250	0.1 mi.
	16C	2016	Wapsi Avenue - 660th to County Line FM-C052()--55-52 HMA resurfacing (mill and fill with base widening)	\$800,000 \$500k Ex. FM Budget \$300k Fuel Tax	890	2.7 mi.
	16 Bond 2	2016	Ely Road Phase 2 - Hwy 382 to 140th and Drainage Structures FM-C052(107)--55-52	\$2,000,000 \$1.5M FM \$500k Bond	3260 / 2760	1.0 mi.
	16 Bond 3 & 17 Bond 1	2016	IWV Road Phase 1B - 200 feet west of Hebl to James LFM-IWV-1B--7X-52	\$3,200,000 \$2.2M 2016 \$1.0M 2017	1020 / 1300	1.5 mi.
	M16-1	2016	Napoleon Street - Sioux to Soccer Park Grade, Macadam stone base, choke surface	\$190,000 \$150k Ex. Budget \$40k Fuel Tax	250	1.2 mi.

	M16-2	2016	Sioux Avenue - Osage to Napoleon Grade, Macadam stone base, choke surface	\$180,000 \$140k Ex. Budget \$40k Fuel Tax	360	0.9 mi.
FY17/18	17A	2017	Ely Road Phase 3 - 140th to 120th (east leg) FM-C052(102)--55-52 Reconstruction with Flood Mitigation	\$1,500,000 FM	2760 / 3260	0.75 mi.
	17B	2017	180th Street - Utah to Cedar County LFM-180th--7X-52 Grade, Macadam stone base, choke surface	\$590,000 \$590,000 Fuel	270 / 220 / 170	3.8 mi.
	17 Bond 2 & 18 Bond 1	2017	IWV Road Phase 2 - James to Ivy LFM-IWV-2--7X-52	\$2,400,000 \$1.5M 2017 \$900k 2018	1020	1.05 mi.
	M17-1	2017	Falcon Avenue - 120th to L Road Grade, Macadam stone base, choke surface	\$175,000 \$175,000 Fuel	250	1.0 mi.
	M17-2	2017	Derby Avenue - 120th to 140th Grade, Macadam stone base, choke surface	\$175,000 \$175,000 Fuel	220	1.0 mi.
FY18/19	18A	2018	Hwy 965 Phase 2 - NL to Croy Road STP-S-C052(106)--5E-52	\$4,375,000 \$3.5M Fed \$875k FM	2810 / 3080	3.5 mi.
	18B	2018	C-22-1 Highway 965 over Iowa River (Hwy 965 Phase III) BHS-C052(104)--63-52	\$2,000,000 \$1.6M BR \$400k Fuel Tax	2810	0.2 mi.
	18C	2018	Ely Road Phase 4 - 120th (east leg) to Ely Rd Phase 1 FM-C052(103)--55-52 Reconstruction with Flood Mitigation	\$2,700,000 FM	2760 / 3260	1.35 mi.
	18D	2018	Local Bridge Maintenance 2018 (Multiple Locations) L-Bridges-2018--73-52 (C-21-5, D-19-3, F-3-1, I-16-1, P-20-4)	\$1,000,000 \$600,000 Local \$400,000 Fuel	-	-
FY19/20	18 Bond 2	2019	120th Street NW Phase 1 - County Line to west Swisher including 965 to east Swisher LFM-120th-1--7X-52 HMA resurfacing (mill and fill with base widening)	\$3,900,000 \$1.6M Bond, \$1.05M \$1.25M Fuel	900 - 1660	6.1 mi.
	19A	2019	Local Bridge Maintenance 2019 (Multiple Locations) L-Bridges-2019-- 73-52 (A-9-2, A-	\$900,000 Local	-	-
	19B	2019	IWV Road Phase 3 - Hebl to Hurt FM-C052()--55-52	\$1,500,000 FM	2580	0.5 mi.
	19 Bond	2019	Herbert Hoover Hwy Phase 1 - I80 to Wapsi LFM-HHH-1--7X-52	\$2,500,000 Bond	2960	1.0 mi.

Green is for projects that will use general obligation bonding

Purple is for Maintenance & Rehabilitation Program (MRP) projects

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

Orange is for projects that will be using Fuel Tax.

DEBT SERVICE FUND NARRATIVE

The Debt Service Fund is used to account for the 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 331.401, Code of Iowa)
 - A. Essential County Purposes – 16 items qualify for essential county purposes including voting machines, geographical computer databases systems (GIS), capital projects for the construction, reconstruction, improvement, repair or equipping of bridges, roads, and culverts if such projects assist in economic development, and construction or improvements to county buildings, with the limitation of \$1,200,000 for counties having a population between 100,000 and 200,000. The bond issuance need not be submitted to a vote of the people.
 - B. General County Purposes – most other types of activities are general county purposes, and subject to a 60% approval at 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 and 331.301, Code of Iowa)

Alternatives to the issuance of general obligation bonds, which are available to counties, under the same rules set out above for bonds, but which do not require a public, competitive sale of bonds.

General obligation bonds are used to finance a variety of public projects and are backed by the full faith and credit of Johnson County. Outstanding general obligation debt estimated as of July 1, 2015 (the beginning of FY16) totals \$12,830,000. Interest and principal payment on all general obligation bonds are accounted for through the Debt Service Fund, with the exception of Series 2009A General Obligation Emergency Communication Building Bond for which is paid from the General Supplemental levy taxes. Debt Service fund tax asking totals \$13,391,289 in fiscal 2016, a decrease of \$1,755,393 from the prior fiscal year.

The Constitution of the State of Iowa limits the amount of general obligation debt counties can issue to 5% of the assessed value of all taxable property with the County's corporate limits. Johnson County, Iowa's outstanding general obligation debt is significantly below its constitutional debt limit of approximately \$546 million.

DEBT SERVICE FUND STATEMENT

	FY13 Actual	FY14 Actual	FY15 Original	FY15 Revised	FY16 Budgeted
Revenues					
Property and other County taxes	\$ 4,138,140	\$ 11,004,000	\$ 14,793,361	14,793,361	\$ 13,080,586
Intergovernmental	69,038	221,657	628,224	628,224	782,572
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	4,207,178	11,225,657	15,421,585	15,421,585	13,863,158
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	3,706,000	10,790,000	15,245,000	15,245,000	13,685,000
Interest	390,283	361,612	383,359	383,359	369,158
Capital projects	-	-	-	-	-
Total expenditures	4,096,283	11,151,612	15,628,359	15,628,359	14,054,158
Excess (deficiency) of revenues over (under) expenditures	110,895	74,045	(206,774)	(206,774)	(191,000)
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	110,895	74,045	(206,774)	(206,774)	(191,000)
FUND BALANCES - Beginning of year	265,385	376,280	256,774	256,774	241,002
FUND BALANCES - End of year	\$ 376,280	\$ 450,325	\$ 50,000	\$ 50,000	\$ 50,002

GENERAL OBLIGATION BOND PAYMENT SCHEDULE

BOND NAME OR NUMBER	FY16		FY17		FY18	
	Principal	Interest	Principal	Interest	Principal	Interest
Emergency Communications Building Bonds, Series 2009A	385,000	73,482	400,000	61,933	420,000	48,933
Emergency Communications Equipment Bonds, Series 2009B	930,000	238,175	970,000	205,625	1,010,000	171,675
Conservation Building Bonds, Series 2009C	350,000	12,250	-	-	-	-
\$6.285 M GO County Purpose & Refunding Note	175,000	3,658	-	-	-	-
GO FY2015 Long-Term Bond 2015B	1,450,000	18,125	1,450,000	10,875	-	-
GO FY2014 3 Year Term Bond	1,050,000	5,250	-	-	-	-
TOTALS	4,340,000	350,940	2,820,000	278,433	1,430,000	220,608

BOND NAME OR NUMBER	FY19		FY20		FY21	
	Principal	Interest	Principal	Interest	Principal	Interest
Emergency Communications Building Bonds, Series 2009A	435,000	34,022	460,000	17,710	-	-
Emergency Communications Equipment Bonds, Series 2009B	1,060,000	133,800	1,115,000	91,400	1,170,000	46,800
Conservation Building Bonds, Series 2009C	-	-	-	-	-	-
\$6.285 M GO County Purpose & Refunding Note	-	-	-	-	-	-
GO FY2015 Long-Term Bond 2015B	-	-	-	-	-	-
GO FY2014 3 Year Term Bond	-	-	-	-	-	-
TOTALS	1,495,000	167,822	1,575,000	109,110	1,170,000	46,800

For fiscal year 2016, the County is budgeting to bond an amount of \$13,685,000, which will be a mixture of short term and long term bonding.

CAPITAL PROJECTS FUND NARRATIVE

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

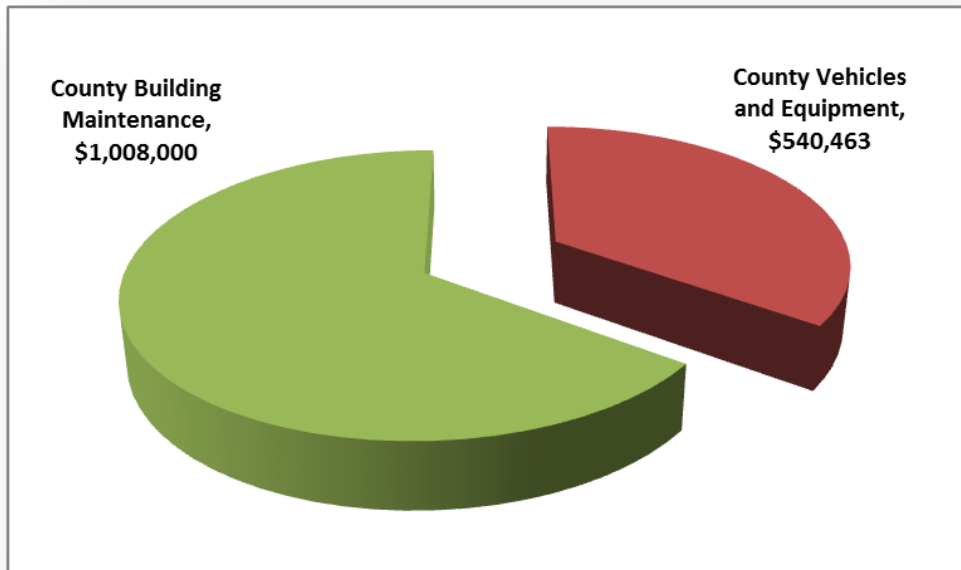
In FY16, Technology has budgeted expenses of \$130,900 for document management, \$62,900 for GIS, \$375,593 for central technology hardware and software, and \$492,849 for the County's ongoing software maintenance contracts and licensing. Capital Expenditures has budgeted expenses of \$540,463 for County vehicles and equipment, and \$1,008,000 for County building maintenance. Energy Reinvestment has revenues and expenses of \$25,000 budgeted. Conservation Bond has revenues and expenditures of \$1,700,000. Capital Projects has budgeted expenses of \$4,025,000 for Secondary Roads Construction, \$250,000 for a secure entrance to the County Courthouse, and \$3,000,000 for the new Ambulance/Medical Examiner Building.

The Capital Projects, Capital Expenditures, Technology, and Energy Reinvestment Funds are supported largely by General Fund Transfers, including \$7,025,000 for Capital Projects (\$3,420,000 increase from last year), \$1,548,463 for Capital Expenditures (\$630,941 decrease from last year), \$1,056,242 for Technology Expenses (\$55,752 increase from last year), and \$25,000 for Energy Reinvestment use (\$25,000 decrease from last year). The Conservation Bond fund is funded by County general obligation bond proceeds under the authority of the \$20 million Conservation Bond Referendum approved by County voters in 2008. The uses of these bond proceeds are in accordance with the purposes set forth in the 2008 referendum.

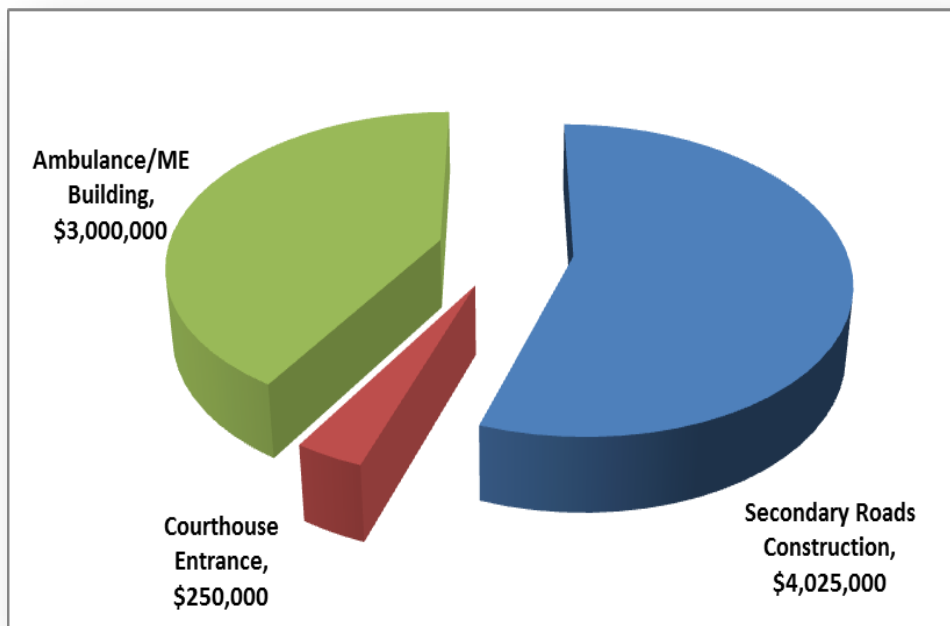
CAPITAL PROJECTS FUND STATEMENT

	FY13	FY14	FY15	FY15	FY16
	Actual	Actual	Original	Revised	Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	1,042,002	137,097	-	-	-
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	16,679	25,264	-	-	-
Miscellaneous	1,053,813	678,000	-	-	-
Total revenues	2,112,494	840,361	-	-	-
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	4,201,865	8,025,072	14,451,737	17,800,543	11,610,705
Total expenditures	4,201,865	8,025,072	14,451,737	17,800,543	11,610,705
Excess (deficiency) of revenues over (under) expenditures]	(2,089,371)	(7,184,711)	(14,451,737)	(17,800,543)	(11,610,705)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	1,350,000	1,350,000	1,700,000
Sale of capital assets	-	-	-	-	-
Transfers in	8,549,957	8,029,365	6,784,894	6,834,894	9,654,705
Transfers out	(77,654)	-	-	-	-
Total other financing sources (uses)	8,472,303	8,029,365	8,134,894	8,184,894	11,354,705
Net Change in Fund Balances	6,382,932	844,654	(6,316,843)	(9,615,649)	(256,000)
Fund balances, beginning of year	7,767,675	14,150,607	13,269,551	13,269,551	6,933,397
Fund balances, end of year	\$14,150,607	\$14,995,261	\$ 6,952,708	\$ 3,653,902	\$ 6,677,397

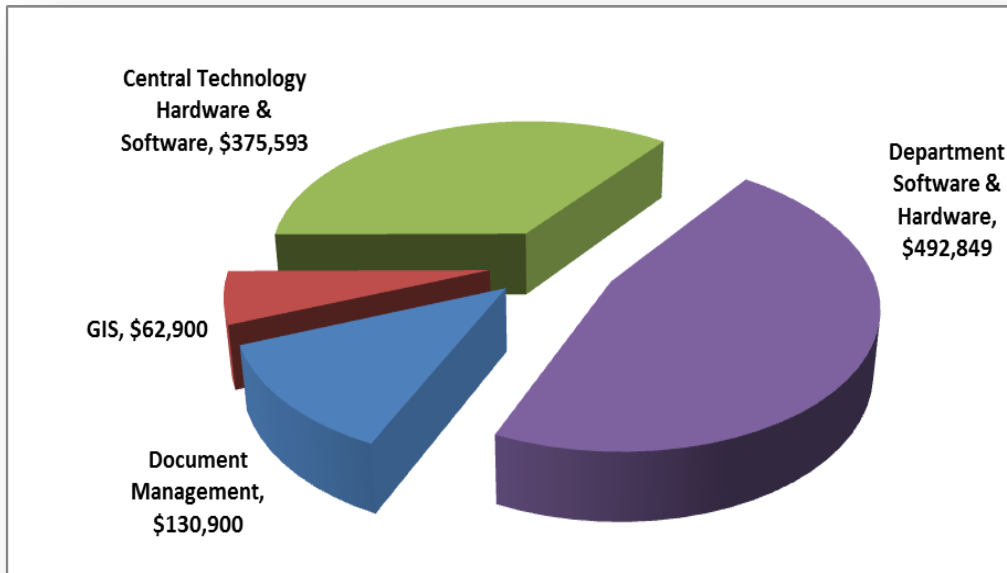
CAPITAL EXPENDITURES FY16 BUDGETED EXPENSE



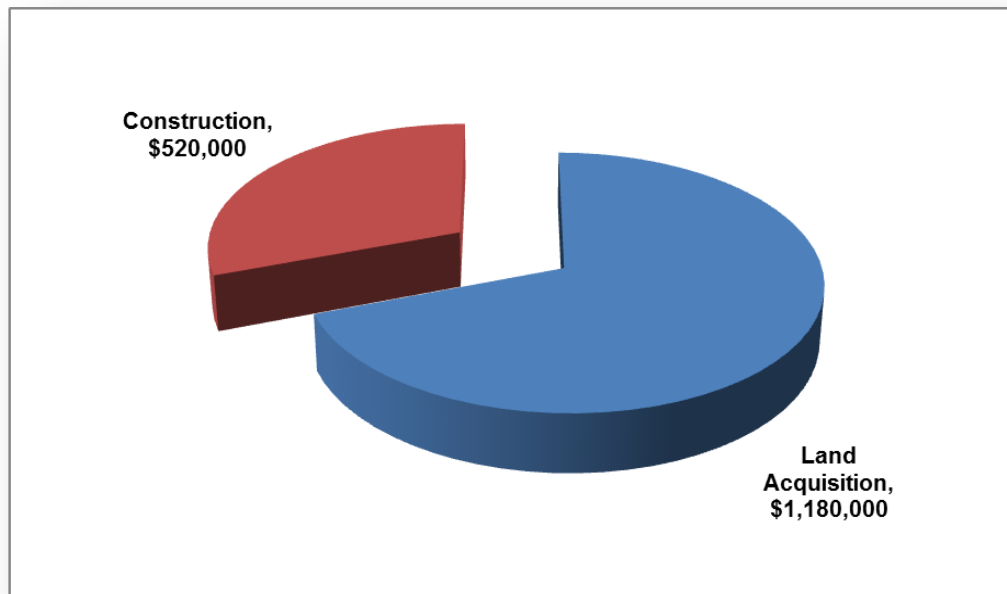
CAPITAL PROJECTS FY16 BUDGETED EXPENSE



TECHNOLOGY FY16 BUDGETED EXPENSE



CONSERVATION BOND FY16 BUDGETED EXPENSE



Maintenance and Capital Improvement Plan for County Facilities and Properties

The following plan was adopted by the Board of Supervisors on October 3, 2013. This plan will be revised by the Space Needs Committee on an annual basis to be approved by the Board of Supervisors by October 15th each year.

The plan includes items costing \$50,000 or more, involve significant disruption of service or operation, are included in strategic priorities or require multi-year planning.

For projects with an estimated cost of \$3,000,000 or more, the Space Needs Committee recommends that the Board of Supervisors consider hiring an independent project manager. This cost should be added to the applicable projects listed in this plan.

FY 14

Maintenance Projects

- Courthouse Boilers, \$60,000
- Administration, HHS, Courthouse Security Cameras and Panic Buttons
- Administration Fire Alarm
- Administration HVAC, \$450,000
- Courthouse Retaining Wall and Sidewalk and driveway, \$210,000

Capital Building Projects

- Secondary Roads North Shed
- Secondary Roads/Fleet Management Maintenance Building, \$4,000,000
- County Farm, \$45,000
- HHS Generator, \$100,000

FY 15

Maintenance Projects

Jail:

- Jail Control and Doors, \$1,200,000
- Funding for inmate housing costs to be figured (\$45/Day X 75 inmates X # days)
- Jail flooring, painting and upgrading while inmates are removed, \$38,000
- Jail Plumbing, \$250,000
- Expansion of Storage at Secondary Roads, \$25,000
- Access control to various buildings, \$50,000

Courthouse:

- Floors and floor coverings, \$10,000
- Accessible jury boxes, \$25,000
- Garage tuck pointing, \$27,000
- Courthouse steps and drainage issues

Capital Building Projects

- Courthouse/Jail Space Needs
- Courthouse Parking GSA Land, \$500,000
- County Farm, \$20,000
- Removal of houses across from the jail, \$10,000-\$15,000 per house

FY 16

Maintenance Projects

- Jail Generator, \$700,000
- Administration Roof, \$250,000
- Access control to various buildings, \$50,000
- Admin HVAC (2nd Fl), \$300,000

Capital Building Projects

- Ambulance/ Medical Examiner, \$800,000 – \$1,200,000 (basic bldg. - advanced bldg. incl storage)
- Conservation Cabins at Kent Park, \$40,000 - \$300,000 depending on amenities (possible use of Conservation Bonds)
- County Farm, \$20,000

FY 17

Maintenance Projects

- HHS Windows and Lights, \$300,000 (windows, lights)
- Jail Roof
- Security for various buildings, \$50,000

Capital Building Projects

- SEATS/Secondary Roads/Storage Additional Bays, \$450,000
- County Farm, \$20,000

FY 18

Maintenance Projects

Capital Building Projects

- HHS Build Out first half, \$840,000
- County Farm, \$20,000

Other future needs

- Complete build out of HHS third floor second half, \$840,000
- Consolidate Secondary Roads sheds (South Area)
- Ambulance in NE Johnson County (Solon)
- Remodel Courthouse

FY 14

I. Maintenance Projects

1. Courthouse Boilers

Need	Critical
Timeline	Currently ordered. Will be installed by 10/1/2013
Estimated Cost	\$60,000
Funding Source/Plan	Funds were budgeted in FY 13. Need to see if rebates would be available.
Other	Boilers can be used in new or redesigned facilities if needed.

2. Administration, HHS, Courthouse Security Cameras and Panic Buttons

Need	Critical
Timeline	Will be installed by 2/1/2014
Estimated Cost	\$82,000
Funding Source/Plan	Funding approved by the Board in FY 14.

3. Administration Fire Alarm

Need	Critical
Timeline	Will be installed by 2/1/2014
Estimated Cost	\$19,000
Funding Source/Plan	Funding approved by the Board in FY 14

4. Administration HVAC

Need	Moderate to critical depending on temperature
Timeline	See funding below
Estimated Cost	\$450,000
Funding Source/Plan	Budgeted in FY 14. Implementation will depend on funding of other, unexpected projects.

5. Courthouse Retaining Wall and Sidewalk \$150,000, and road behind courthouse garage \$60,000.

Need	Moderate
Timeline	Timing and approval of this project will depend on cost and completion of other projects. It is also dependent on other entities including Iowa City and the University.
Estimated Cost	\$210,000
Funding Source/Plan	Not budgeted. May be appropriated out of reserves or budgeted in FY 15.

II. Capital Building Projects

1. Secondary Roads North Shed

Need	Critical
Timeline	Nearly complete
Estimated Cost	\$700,000
Funding Source/Plan	Budgeted over several years. Some funding will be recouped from the sale of Solon and Swisher sheds but sale on hold pending item #II-2.

2. Secondary Roads/Fleet Management Maintenance Building

Need	Storage and shop is critical. Expansion for fleet and future needs a policy direction from the Board.
Timeline	Design option to be approved by the Board August/September 2013
Estimated Cost	\$3.1 - \$4 million
Funding Source/Plan	Approximately \$1 million in insurance proceeds. Remainder to be paid from reserves with the possibility of backfilling with emergency bonding.

3. County Farm

Need	Awaiting report from consultant architect
Timeline	TBD
Estimated Cost	Unknown
Funding Source/Plan	\$45,000 budgeted in FY 14

4. HHS Generator

Need	Critical
Timeline	Awaiting determination of grant funding.
Estimated Cost	\$100,000
Funding Source/Plan	Possible grant funding. If grant not received, will be purchased from technology reserves.

Total FY 14 Cost Estimate:

Maintenance:	\$ 810,000
Capital:	\$4,845,000
TOTAL:	\$5,655,000

FY 15

I. Maintenance Projects

1. Jail Control and Doors

Need	Critical. Service and maintenance is difficult and may be impossible in the future.
Timeline	Should be done in FY 15
Estimated Cost	\$1,200,000
Funding Source/Plan	Figures will be presented during FY 15 budget planning. Board may consider bonding for this as a single project.
Other	

2. Jail flooring and other maintenance to be done while inmates are removed

Need	Will be most efficient to complete while inmates are out of the building
Timeline	Done in conjunction with locks and doors.
Estimated Cost	\$38,000
Funding Source/Plan	Budget in FY 15

3. Jail plumbing

Need	Will be most efficient to complete while inmates are out of the building
Timeline	Done in conjunction with locks and doors.
Estimated Cost	\$250,000
Funding Source/Plan	Budget in FY 15

4. Temporary expansion of storage capabilities (Secondary Roads, HHS third floor and/or Carquest building)

Need	Need will be based on ability of departments/offices to digitize document storage.
Timeline	
Estimated Cost	\$25,000
Funding Source/Plan	

5. Courthouse floors and floor coverings

Need	Floors in courtrooms 2A and 2B are in critical need of repair
Timeline	As soon as possible
Estimated Cost	\$10,000
Funding Source/Plan	Budget in FY 15

6. Accessible jury boxes

Need	Critical
Timeline	As soon as possible
Estimated Cost	\$25,000
Funding Source/Plan	Budget in FY 15

7. Courthouse garage tuckpointing

Need	Critical if building is to be retained
Timeline	FY 15
Estimated Cost	\$32,000
Funding Source/Plan	Budget in FY 15

8. Security upgrades for various buildings

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 15 budget

FY 15

II. Capital Building Projects

1. Courthouse/Jail space needs

Need	Critical – Board of Supervisors to identify plan and timeline to address
Timeline	
Estimated Cost	
Funding Source/Plan	

2. Courthouse parking/GSA land

Need	Plan will be dependent on decisions made regarding II(1).
Timeline	
Estimated Cost	\$500,000
Funding Source/Plan	

3. County Farm

Need	Awaiting report from consultant, approved plan by the Board and dependent on work done in FY 14.
Timeline	
Estimated Cost	
Funding Source/Plan	\$20,000

4. Removal of houses across from Jail

Need	Will be a necessary step if property is to be used for County purposes. May be unnecessary if property is sold or traded.
Timeline	Timeline depends on the plan developed by the Board for item II(1)
Estimated Cost	\$10,000-\$15,000 per house
Funding Source/Plan	Possible inclusion in a bondable project.

Total FY 15 Cost Estimate:

Maintenance: \$1,630,000
 Capital: Unknown due to courthouse/jail needs
TOTAL: Unknown

FY 16

I. Maintenance Projects

1. Jail generator

Need	At the end of its life expectancy
Timeline	Address in FY 16
Estimated Cost	\$700,000
Funding Source/Plan	FY 16 budget – possible bonding

2. Administration roof

Need	At the end of its useful life
Timeline	FY 16
Estimated Cost	\$250,000 + \$500,000 from FY14
Funding Source/Plan	FY 16 – possible bonding

3. Security upgrades for various buildings

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 16 budget

4. Admin HVAC (2nd FI)

Need	Moderate to critical depending on temperature
Timeline	
Estimated Cost	\$300,000
Funding Source/Plan	FY 16 budget

II. Capital Building Projects

1. Ambulance/Medical Examiner

Need	Critical by FY 16 due to size of vehicles
Timeline	A solution must be identified for implementation in FY 16
Estimated Cost	\$800,000 - \$4,000,000 – depending on option chosen
Funding Source/Plan	Board of Supervisors will determine direction and funding

2. County Farm

Need	Continuation of plan to be developed
Timeline	
Estimated Cost	\$20,000
Funding Source/Plan	FY 16 budget

3. Conservation Cabins

Need	Providing cabins for overnight stay in conservation areas is a trend and many conservation organizations at the state and local level are providing them. Providing cabins will help make Johnson County a destination in terms of outdoor recreation and could significantly change the conservation program.
Timeline	Open
Estimated Cost	Varies from \$40,000 to \$300,000 per cabin, depending on accommodations and cabin design
Funding Source/Plan	Bonding

Total FY 16 Cost Estimate:

Maintenance:	\$ 1,000,000
Capital:	Unknown – dependent on decisions about Ambulance/ME Conservation cabins
TOTAL:	Unknown

FY 17

I. Maintenance Projects

1. HHS windows and lights

Need	Needs to be addressed due to design and construction deficiencies
Timeline	
Estimated Cost	\$300,000 (\$255,000 windows, \$45,000 lights)
Funding Source/Plan	FY 17 budget

2. Jail roof

Need	At the end of its useful life
Timeline	
Estimated Cost	\$250,000
Funding Source/Plan	FY 17 budget

3. Security upgrades for various buildings

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

II. Capital Building Projects

1. Secondary Roads/SEATS additional bays

Need	May be critical depending on ability of departments to digitize records and the growing needs of various departments
Timeline	
Estimated Cost	\$450,000
Funding Source/Plan	FY 17 budget

2. County Farm

Need	Continuation of plan to be developed
Timeline	
Estimated Cost	\$20,000
Funding Source/Plan	FY 17 budget

Total FY 17 Cost Estimate:

Maintenance: \$ 600,000
Capital: \$ 470,000
TOTAL: \$1,070,000

FY 18

I. Maintenance Projects

II. Capital Building Projects

1. HHS Buildout (half)

Need	Will be determined by growing needs of departments and potential shifts in workforce for departments
Timeline	
Estimated Cost	\$840,000
Funding Source/Plan	FY 18 budget

2. County Farm

Need	Continuation of plan to be developed
Timeline	
Estimated Cost	\$20,000
Funding Source/Plan	FY 18 budget

Total Cost Estimate:

Maintenance: \$
Capital: \$
TOTAL: \$

Future projects:

1. Complete HHS Buildout

Need	See above
Timeline	Phase II
Estimated Cost	\$840,000
Funding Source/Plan	FY 19 budget or beyond

2. Consolidate Secondary Roads sheds (South area)

Need	
Timeline	
Estimated Cost	
Funding Source/Plan	

3. Ambulance in NE Johnson County (Solon)

Need	Will be dependent on rate of growth and other factors in North Corridor
Timeline	May be affected by decisions of North Liberty and our ability to have space in a city facility
Estimated Cost	
Funding Source/Plan	



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NON MAJOR GOVERNMENTAL FUNDS

LAW ENFORCEMENT PROCEEDS FUND NARRATIVE

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

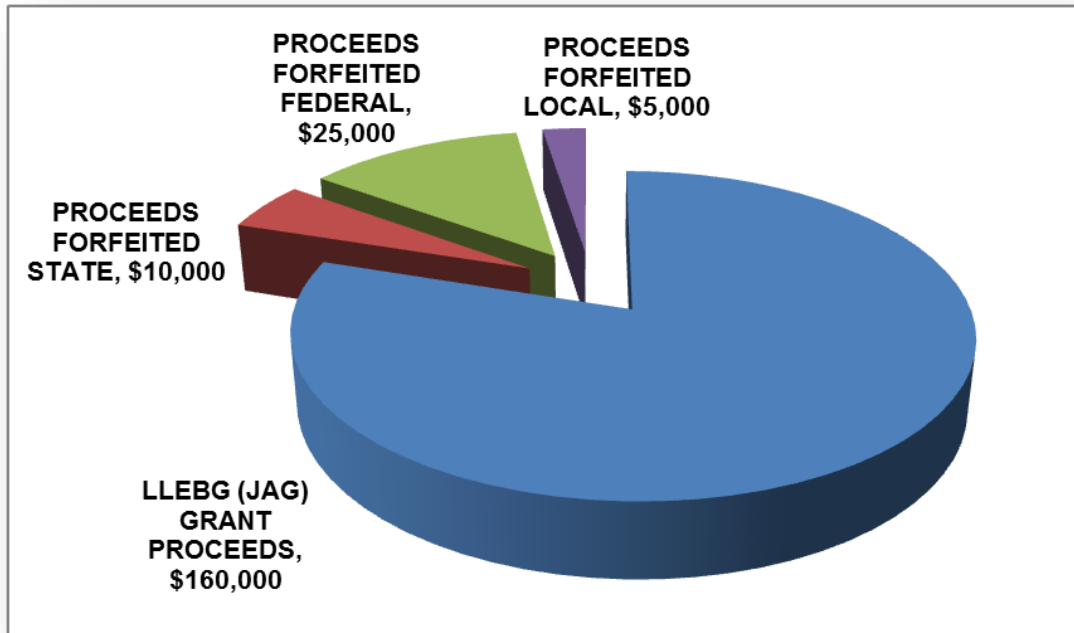
When the forfeiture proceedings are completed, a portion of the funds go to either the State of Iowa or to the United States, depending on the jurisdiction of the forfeiture. The remaining funds are distributed to local law enforcement entities including the Johnson County Sheriff's Office and the Johnson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

In addition to forfeiture funds, the Law Enforcement Proceeds fund occasionally receives revenue from the federal government in the form of grants. The grant funds are typically used to purchase drug and gang awareness literature and law enforcement equipment. In FY16 there is revenue of \$160,000 from a Justice Assistance Grant (JAG) which is the same as in FY15, but \$147,220 more than in FY14.

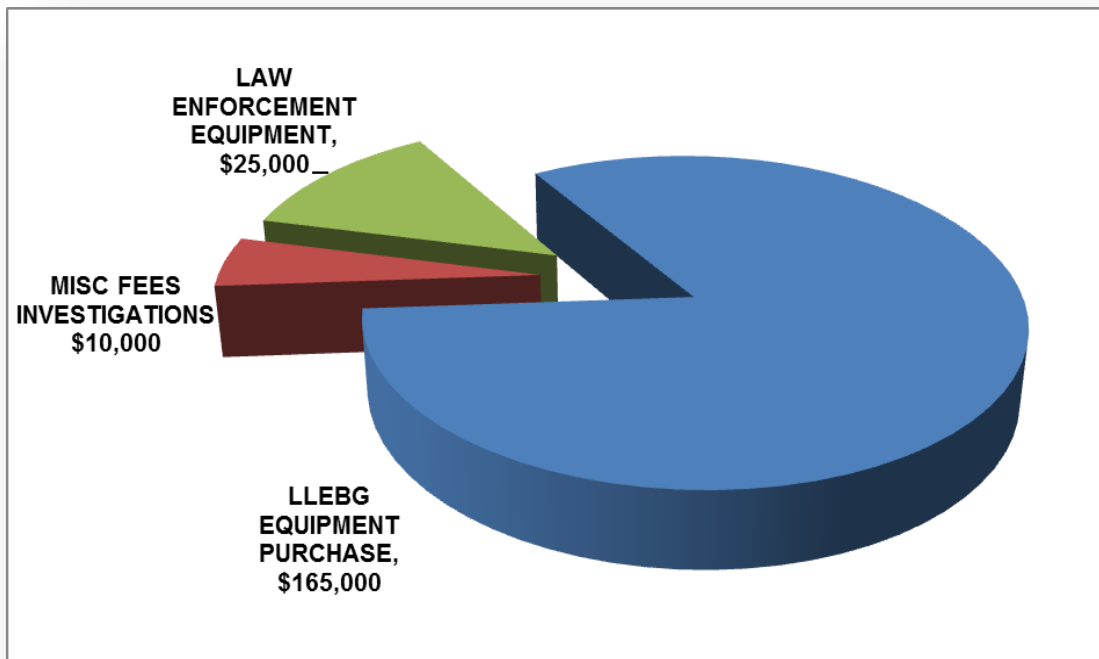
LAW ENFORCEMENT PROCEEDS FUND STATEMENT

	FY13 Actual	FY14 Actual	FY15 Original	FY15 Revised	FY16 Budgeted
Revenues					
Property and other County taxes					
Intergovernmental	30,839	36,189	195,000	195,000	195,000
Charges for service	-	-	-	-	-
Use of money and property	194	66	-	-	-
Miscellaneous	-	-	5,000	5,000	5,000
Total revenues	31,033	36,255	200,000	200,000	200,000
Expenditures					
Operating					
Public safety and legal services	129,694	23,830	200,000	200,000	200,000
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	129,694	23,830	200,000	200,000	200,000
Excess (deficiency) of revenues over (under) expenditures	(98,661)	12,425	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	(98,661)	12,425	-	-	-
FUND BALANCES - Beginning of year	113,094	14,433	18,976	18,976	28,829
FUND BALANCES - End of year	\$ 14,433	\$ 26,858	\$ 18,976	\$ 18,976	\$ 28,829

LAW ENFORCEMENT PROCEEDS FY16 BUDGETED REVENUE



LAW ENFORCEMENT PROCEEDS FY16 BUDGETED EXPENSE



PROSECUTOR FORFEITURE PROCEEDS FUND NARRATIVE

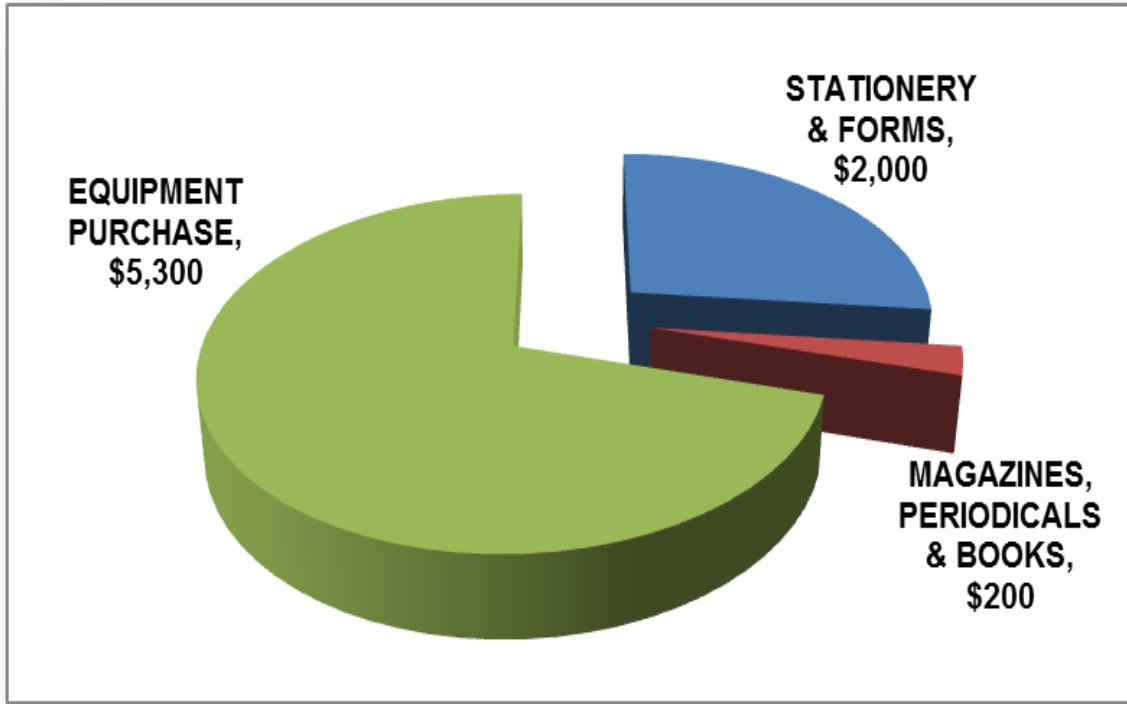
Both the State and Federal law contain provisions which allow law enforcement to seize property for forfeiture if that property is illegal to possess, is determined to be proceeds from illegal conduct giving rise to forfeiture or is property that was used, or intended to be used to facilitate conduct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

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

PROSECUTOR FORFEITURE PROCEEDS FUND STATEMENT

	FY13	FY14	FY15	FY15	FY16
	Actual	Actual	Original	Revised	Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	19,036	8,897	1,200	1,200	1,200
Total revenues	19,036	8,897	1,200	1,200	1,200
Expenditures					
Operating					
Public safety and legal services	4,017	8,039	7,500	7,500	7,500
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects					
	-	-	-	-	-
Total expenditures	4,017	8,039	7,500	7,500	7,500
Excess (deficiency) of revenues over (under) expenditures	15,019	858	(6,300)	(6,300)	(6,300)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	15,019	858	(6,300)	(6,300)	(6,300)
FUND BALANCES - Beginning of year	14,974	29,993	15,079	15,079	27,084
FUND BALANCES - End of year	\$ 29,993	\$ 30,851	\$ 8,779	\$ 8,779	\$ 20,784

PROSECUTOR FORFEITURE PROCEEDS EXPENSE



SPECIAL RESOURCE ENHANCEMENT FUND NARRATIVE

Special Resource Enhancement Fund is 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 natural resource license plate. The program is authorized to receive \$20 million per year until 2021, but the state legislature sets the amount of REAP funding every year. This year REAP was appropriated \$16 million. With the addition of license plate and interest income, its total budget is about \$16.5 million.

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

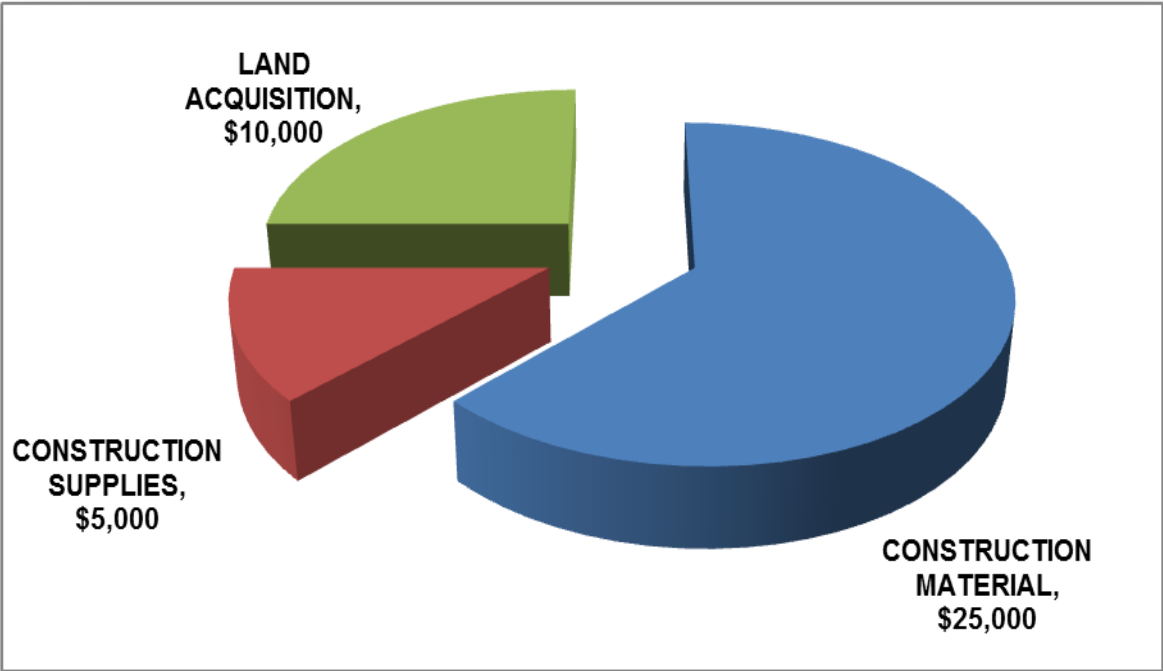
1. Department of Natural Resources
2. Department of Agriculture and Land Stewardship, Division of Soil Conservation
3. Department of Cultural Affairs, State Historical Society
4. Department of Transportation

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, and 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 resource based, including land acquisition and water quality projects. The funding available to counties cannot be used for athletic type developments such as playgrounds and ball fields.

SPECIAL RESOURCES ENHANCEMENT FUND STATEMENT

	FY13	FY14	FY15	FY15	FY16
	Actual	Actual	Original	Revised	Budgeted
Revenues					
Property and other County taxes					
Intergovernmental	84,464	51,342	35,608	35,608	50,361
Charges for service	-	-	-	-	-
Use of money and property	1,070	679	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	85,534	52,021	35,608	35,608	50,361
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	297,858	21,170	55,000	55,000	40,000
Total expenditures	297,858	21,170	55,000	55,000	40,000
Excess (deficiency) of revenues over (under) expenditures	(212,324)	30,851	(19,392)	(19,392)	10,361
Other financing sources (uses):					
Transfers in	54,260	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	54,260	-	-	-	-
Net Change in Fund Balances	(158,064)	30,851	(19,392)	(19,392)	10,361
FUND BALANCES - Beginning of year	461,090	303,026	304,976	304,976	314,484
FUND BALANCES - End of year	\$ 303,026	\$ 333,877	\$ 285,584	\$ 285,584	\$ 324,845

SPECIAL RESOURCE ENHANCEMENT EXPENSE



ROAD CONSTRUCTION ESCROW FUND NARRATIVE

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

ROAD CONSTRUCTION ESCROW FUND STATEMENT

	FY13 Actual	FY14 Actual	FY15 Original	FY15 Revised	FY16 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	13,210	9,053	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	13,210	9,053	-	-	-
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	13,210	9,053	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	(3,382,814)	-	-	-
Total other financing sources (uses)	-	(3,382,814)	-	-	-
Net Change in Fund Balances	13,210	(3,373,761)	-	-	-
FUND BALANCES - Beginning of year	3,395,996	3,409,206	37,008	37,008	47,945
FUND BALANCES - End of year	\$ 3,409,206	\$ 35,445	\$ 37,008	\$ 37,008	\$ 47,945

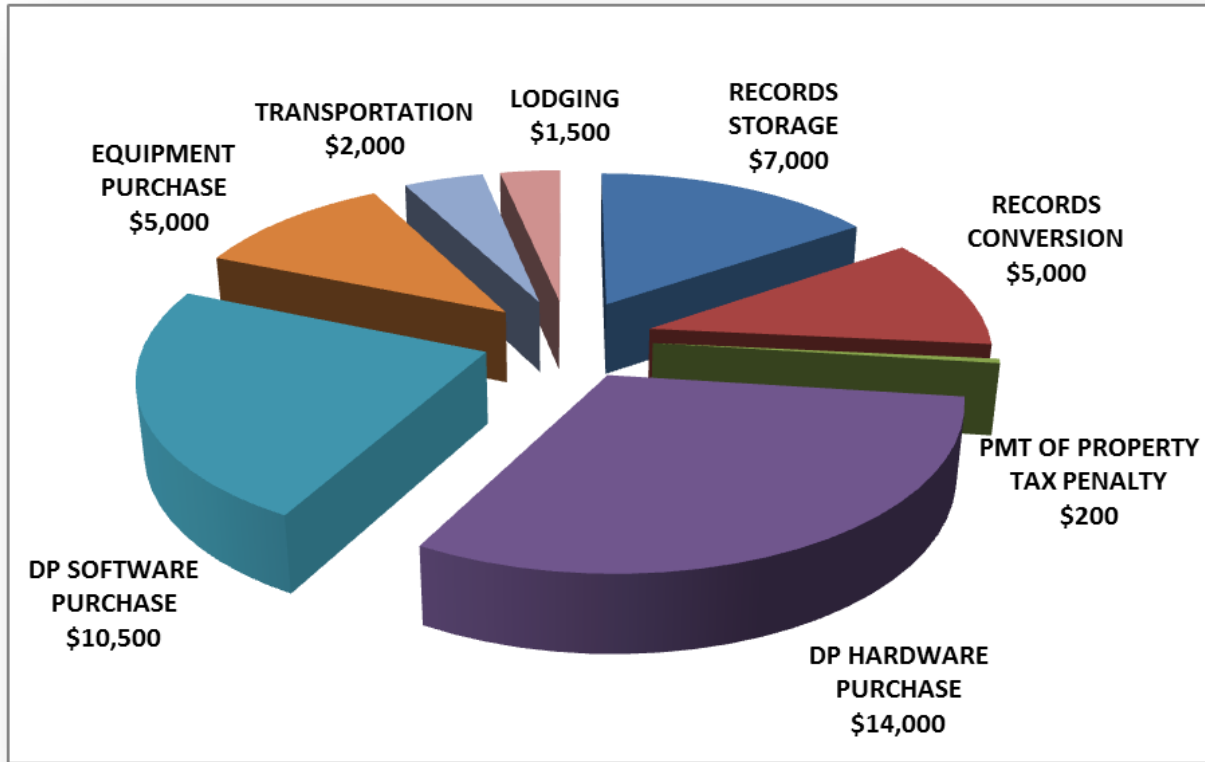
RECORDER'S RECORD MANAGEMENT FUND NARRATIVE

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

RECORDER'S RECORD MANAGEMENT FUND STATEMENT

	FY13 Actual	FY14 Actual	FY15 Original	FY15 Revised	FY16 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	37,428	27,966	35,100	35,100	29,780
Use of money and property	214	168	220	220	220
Miscellaneous	-	-	-	-	-
Total revenues	37,642	28,134	35,320	35,320	30,000
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	70,591	19,099	45,200	45,200	45,200
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	70,591	19,099	45,200	45,200	45,200
Excess (deficiency) of revenues over (under) expenditures	(32,949)	9,035	(9,880)	(9,880)	(15,200)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	(32,949)	9,035	(9,880)	(9,880)	(15,200)
FUND BALANCES - Beginning of year	104,456	71,507	55,648	55,648	67,542
FUND BALANCES - End of year	\$ 71,507	\$ 80,542	\$ 45,768	\$ 45,768	\$ 52,342

RECORDER'S RECORD MANAGEMENT EXPENSE



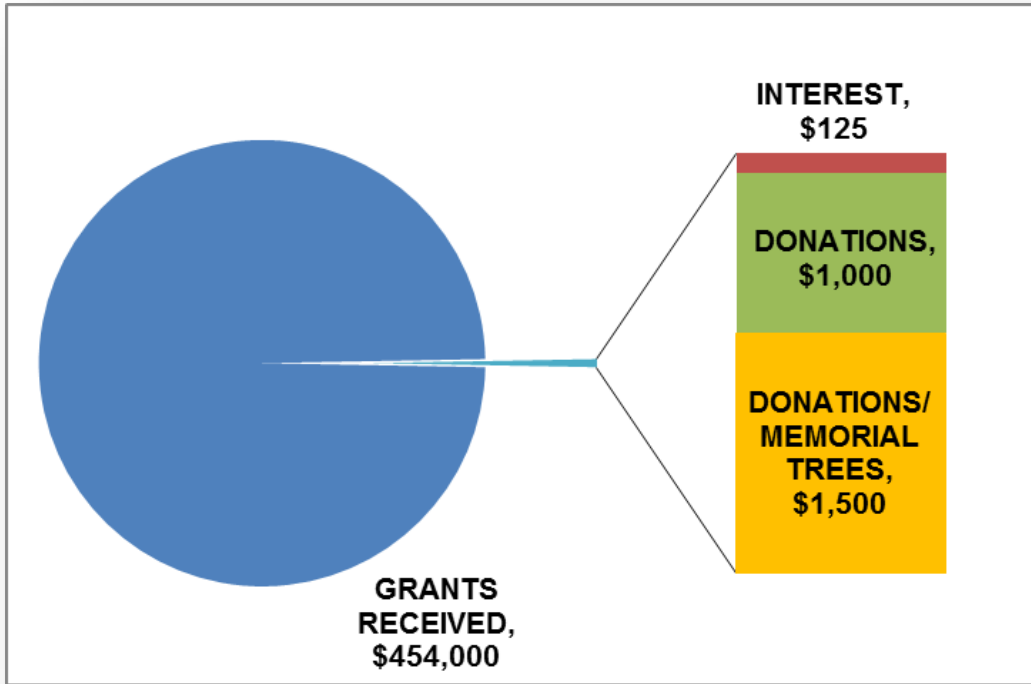
CONSERVATION TRUST FUND NARRATIVE

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 Trust Account. The fund is used primarily for capital improvement projects, county conservation land acquisition and for conservation related purposes as specified by trusts, bequests and granting sources of those funds.

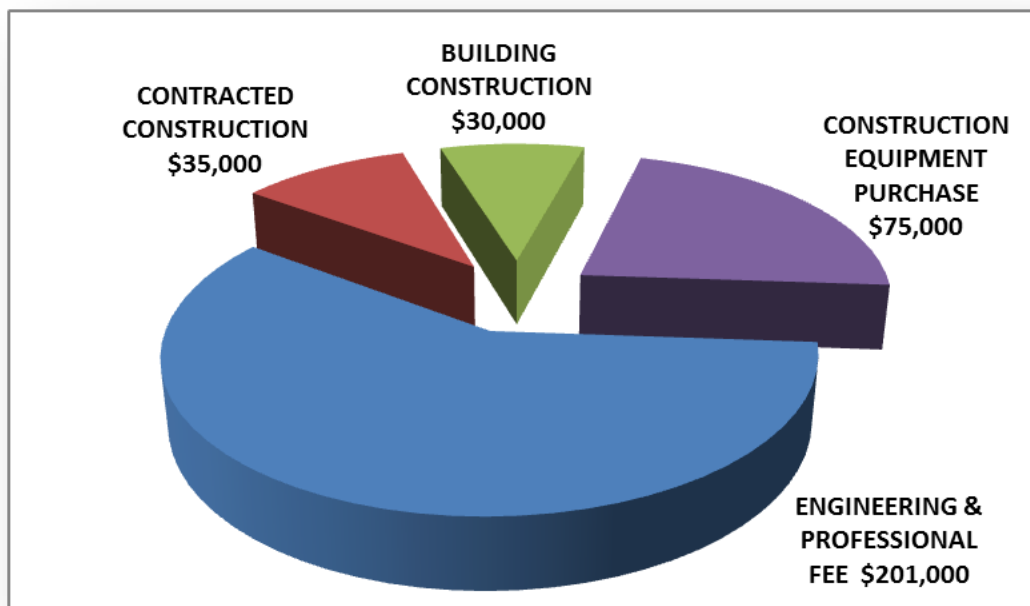
CONSERVATION TRUST FUND STATEMENT

	FY13 Actual	FY14 Actual	FY15 Original	FY15 Revised	FY16 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	25,768		362,180	380,000	454,000
Charges for service	-	-	-	-	-
Use of money and property	530	753	-	125	125
Miscellaneous	2,889	27,103	1,000	18,150	2,500
Total revenues	<u>29,187</u>	<u>27,856</u>	<u>363,180</u>	<u>398,275</u>	<u>456,625</u>
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	53,427	66,266	109,000	839,866	341,000
Total expenditures	<u>53,427</u>	<u>66,266</u>	<u>109,000</u>	<u>839,866</u>	<u>341,000</u>
Excess (deficiency) of revenues over (under) expenditures	(24,240)	(38,410)	254,180	(441,591)	115,625
Other financing sources (uses):					
Transfers in	137,252	80,304	94,603	116,184	117,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>137,252</u>	<u>80,304</u>	<u>94,603</u>	<u>116,184</u>	<u>117,000</u>
Net Change in Fund Balances	113,012	41,894	348,783	(325,407)	232,625
FUND BALANCES - Beginning of year	<u>197,924</u>	<u>310,936</u>	<u>804,881</u>	<u>804,881</u>	<u>21,581</u>
FUND BALANCES - End of year	<u>\$ 310,936</u>	<u>\$ 352,830</u>	<u>\$ 1,153,664</u>	<u>\$ 479,474</u>	<u>\$ 254,206</u>

CONSERVATION TRUST FUND REVENUE



CONSERVATION TRUST FUND EXPENSE





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COUNTY DEPARTMENT & ELECTED OFFICE INFORMATION



Ambulance Department

Department Description:

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

With a fleet of seven ambulances, the department provides its services to over 142,000 county residents and covers a response area of close to 620 square miles. Two ambulances are staffed 24 hours a day out of its Iowa City base, one ambulance is staffed 24 hours a day in Coralville, and a fourth truck is staffed for 72 hours at the west Iowa City location. The remaining three trucks are used as backup or for special events.

In addition to providing emergency ambulance services, the service also provides several non-emergency services. For over 20 years the service has worked with the University of Iowa Athletic Department providing event coverage at football, basketball, wrestling, and other athletic events. Starting in 1998, the service has contracted with the University of Iowa Hospitals providing employee and administrative support for their mobile critical care units. JCAS maintains the units and provides EMT-Basic staff to assist University staff in responding to hospitals in eastern Iowa to stabilize and transport back to the University, critically ill infants.

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

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

Unit Goals:

1. **Goal:** Continue to add staff to respond to an increased demand for service. Increase West station staffing by 20 hours per week.
Measurable outcome: Add 1 FTE of staffing
2. **Goal:** Adjust revenue to keep subsidy (amount that county contributes to make up the difference between revenues and expenses) at or near recent levels.
Measurable outcome: Keep subsidy increase at 10% or less.
3. **Goal:** More securely and safely transfer and transport bariatric patients from their residences to the hospital. Increase patient comfort and prevent employee injuries.
Measurable outcome: Add equipment to be better prepared to care for an increasing bariatric population.

Accomplishments in FY15:

- Added a seventh ambulance.
- Added 0.8 FTE Paramedic to staff a fourth ambulance at peak times for seven days a week.
- Obtained a grant to purchase technology allowing for Mobile Computer Aided Dispatch and Mobile Mapping/Automatic vehicle location for the ambulances.

Budget Highlights for FY16:

- Increased operating revenues \$96,034, a 4.1% increase over fiscal year 2015 projection
- Increased operating expenses \$124,890, a 3.5% increase over fiscal year 2015 projection
- Added 1.0 FTE Paramedic to staffing
- Added \$117,419 in savings for replacement ambulance in FY17 and cardiac monitors in FY16
- Added \$16,749 in funding for a special stretcher and a stair chair for moving bariatric patients
- Added \$3,000,000 in funding for construction of a new Ambulance and Medical Examiner building

Ambulance Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	1,001,911	1,107,855	1,027,025	1,070,142
Licenses & Permits				
Charges for Services	1,182,892	1,420,852	1,312,000	1,364,917
Miscellaneous	-	120	-	-
Other Financing Sources				
Total	2,184,803	2,528,827	2,339,025	2,435,059
Expenses:				
Personnel	2,781,883	2,939,607	3,256,456	3,395,666
Operating	249,117	290,851	297,169	307,058
Capital /Technology	269,759	14,595	218,653	157,298
Total	3,300,759	3,245,053	3,772,278	3,860,022



County Attorney's Office

Office Description:

The County Attorney is the County's Attorney and represents Johnson County and the State of Iowa in certain legal situations. Some of the County Attorney's duties include prosecution of county and state criminal cases, victim's assistance, assist with payment of fines, advise Johnson County departments and officers in legal matters, assist with juvenile services, prosecute Child in Need of Assistance cases, represent applicants in involuntary commitments, and receipt and expend forfeited property connected to criminal activity as allowed.

Unit Goals:

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

Accomplishments in FY15:

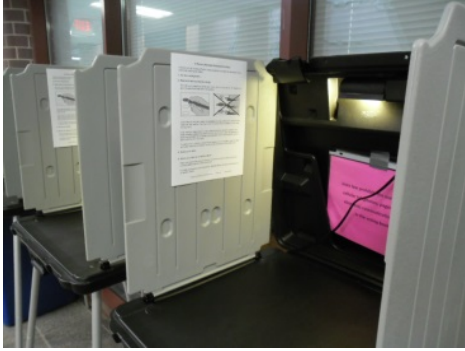
- Successfully implemented electronic filing for all Iowa court system documents through the Electronic Document Management System (EDMS)
- Awarded a multi-year federal grant for our Drug Treatment Court and a DECAT grant for our Family Treatment Court
- Increased collections for victim restitution and delinquent court ordered financial obligation, and by collecting over \$400,000, an additional 12% reverted to Johnson County instead of the State.

Budget Highlights for FY16:

- Increased operating revenues \$177,637, a 56.6% increase over fiscal year 2015 re-estimate
- Increased departmental operating expenses \$297,788, a 10.2% over fiscal year 2015 budget
- Added .75 FTE Property Evidence Clerk to staffing
- Added \$5,000 in savings for a replacement copier

County Attorney Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	303,649	245,520	151,200	328,837
Licenses & Permits				
Charges for Services	18,310	17,206	10,000	10,000
Miscellaneous				
Other Financing Sources	1,279	2,668	-	-
Total	323,238	265,394	161,200	338,837
Expenses:				
Personnel	2,415,611	2,544,104	2,653,706	2,794,488
Operating	72,901	77,157	103,493	260,499
Capital/Technology	40,795	48,612	67,035	73,700
Total	2,529,307	2,669,873	2,824,234	3,128,687



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 under the county and agencies budgets, maintains detailed ledgers for all county funds and agencies, and performs other accounting functions. The office maintains GIS parcel data, maintains 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.

Unit Goals:

- Goal:** Attract and retain high quality applicants for Precinct Election Official positions, which perform a critical role in the elections process.
Measurable outcome: Increase the hourly base pay for Precinct Election Officials to \$10.75 per hour.
- Goal:** Investigate the potential for integrating document management software with our GEMS accounting software with the goal of reducing paper use and improving process workflows.
Measurable outcome: IT will evaluate FileNexus software, which integrates with GEMS and Innoprise, as a potential replacement for the County's document management software, PaperVision.
- Goal:** Locate a suitable permanent space in close proximity to the Auditor's Office for the maintenance, testing, and storage of the nearly \$1 million of temperature and humidity sensitive electronic voting equipment.
Measurable Outcome: Obtain a permanent storage space near the Auditor's Office for the County's voting equipment.

Accomplishments in FY15:

- Lobbied for passage of legislation which allows for the disposition of paper voter registration and election records. This enabled us to dispose of approximately two tons of paper records, with an equivalent amount still to be scanned and disposed, freeing up valuable storage space.
- Successfully conducted the high voter-turnout 2014 General Election under budget by utilizing new technology, such as ballot-on-demand printing, and new processes, such as outsourcing the preparation and mailing of absentee ballots.
- Implemented a mobile elections app to help voters more easily find their polling locations.
- Transitioned to live streaming for all Board of Supervisors meetings with IQM2 Intelligent Meeting Management Software and now producing summary minutes of all meetings within 24 to 48 hours.
- Implemented a new payroll ACH processing system which will eliminate up to \$2,000 in banking fees annually.

Budget Highlights for FY16:

- Increased operating revenues \$400, 5% over fiscal year 2015
- Increased operating expenses \$47,305, 4% over fiscal year 2015
- Increased wages for part time employees

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	19,160	109,589	-	111,369
Licenses & Permits	6,843	7,012	6,700	6,900
Charges for Services	2,358	2,340	2,550	2,750
Miscellaneous	72	3,079	200	200
Other Financing Sources				
Total	28,433	122,020	9,450	121,219
Expenses:				
Personnel	1,858,854	1,508,294	1,719,050	1,785,092
Operating	309,928	202,411	223,490	241,830
Capital/Technology	52,653	89,431	117,982	50,249
Total	2,221,435	1,800,136	2,060,522	2,077,171

Board of Supervisors



Department Description:

The Board of Supervisors is composed of five members, elected at large, with each serving a four year term. Any vacancy occurring in the Board in the interim between elections is filled by appointment by a committee of the County Auditor, the County Treasurer and the County Recorder. 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 officers.
- Approve budget proposals of county offices and levy property taxes to raise revenues.
- Manage all county buildings and grounds.
- Supervise construction and maintenance of the secondary roads system.
- Establish building & planning zones for unincorporated areas of the County.
- Make official canvass of votes cast in the County for elections.
- Approve applications for beer, liquor, and cigarette sales permits for establishments outside incorporated areas.
- Approve homestead tax credit applications and military service tax credit applications.

Unit Goals:

1. **Goal:** Improve use of budgeted funds for education and training purposes.
Measurable outcome: Increase number of educational and/or training opportunities.
2. **Goal:** Explore other means to utilize technology to maximize efficiency.
Measurable outcome: Identify 3 ways technology use can create efficiencies.
3. **Goal:** Reduce paper usage.
Measurable outcome: Reduce paper usage by 10%

Accomplishments in FY15:

- Approved implementation of a community identification card.
- Worked with local social service agencies to dedicate land at the County farm for production of local foods to address food insecurity.
- Enhanced public transparency, increased efficiency and reduced unnecessary use of resources with technology including Neo-Gov (HR), PeopleZ (Finance) and IQM2 (live-streaming and agenda management).

Budget Highlights for FY16:

- No change in operating revenues compared to fiscal year 2015
- Increased operating expenses \$27,693, 4% over fiscal year 2015
- Added \$7,000 in savings for a replacement copier

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental				
Licenses & Permits	260	380	225	225
Charges for Services	60	610	-	-
Miscellaneous				
Other Financing Sources				
Total	320	990	225	225
Expenses:				
Personnel	663,542	630,776	643,293	674,504
Operating	17,306	25,401	47,440	43,920
Capital/Technology	968	23,898	28,700	30,000
Total	681,816	680,075	719,433	748,424



Conservation Department

Department Description:

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

Unit Goals:

- Goal:** Leverage bond funds with grants and private donations.
Measureable Outcome: Secure grants and donations for bond related projects, including land acquisition and the Hoover Trail project.
- Goal:** Implement organizational improvements to increase efficiency and make better use of staff time, reducing the need for short and long term budget increases.
Measureable Outcome: Deploy operations and maintenance staff to the southern part of Johnson County, which will increase the amount of work completed through reduction in travel time and decreased supervisory/coordination activities.
- Goal:** Expand the volunteer program to help complete projects and leverage staff time.
Measureable Outcome: Complete water monitoring at Kent Park to help with the lake restoration project and control invasive species such as garlic mustard and multi-flower rose at Ciha Fen.

Accomplishments in FY15:

- Work with the Iowa City Bird Club and private donors to build a quality bird blind at Kent Park
- Biomass harvest at Ciha Fen to remove invasive species encroaching on and damaging rare plant communities.
- Protect the Clear Creek Trail through stabilization of the eroding Clear Creek bank.

Budget Highlights for FY16:

- Increased operating revenues \$3,050, 2% over fiscal year 2015
- Increased operating expenses \$132,907, 7% over fiscal year 2015
- Added 1.0 FTE Naturalist to staffing
- Added 3.0 temporary seasonal workers to staffing

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	-	50,558	-	-
Licenses & Permits				
Charges for Services	73,274	100,838	121,640	122,140
Miscellaneous	4,344	5,857	6,363	6,563
Other Financing Sources	2,686	9,488	2,800	5,150
Total	80,304	166,741	130,803	133,853
Expenses:				
Personnel	1,239,983	1,273,974	1,474,770	1,605,103
Operating	290,387	331,171	310,325	312,900
Capital/Technology	2,456	2,681	57,700	12,598
Total	1,532,826	1,607,826	1,842,795	1,930,601

Finance Department



[Transparency Portal](#)



[Budget](#)



[Quarterly-Monthly Reports](#)



[TIF/Debt](#)



[Audit Reports](#)



[Financial Policies](#)



[Additional Resources](#)

Department Description:

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

The Finance Department provides these services to the County:

- Develops the annual operating budget
- Prepares the Comprehensive Annual Financial Report (CAFR)
- Coordinates financial aspects of the Capital Improvement Plan
- Advises the Board of Supervisors on financial issues
- Analyzes and issues debt
- Establishes and reviews financial policies
- Facilitates the annual external audit
- Administers risk management
- Provides long-range financial planning
- Manage the financial transparency portal

Unit Goals:

1. **Goal:** Continue to use our training/education budget to increase our skillset and reliability of our information and projections.
Measurable outcome: Increase number of training hours. Provide reliable & trustworthy information to other departments, governments, and the public.
2. **Goal:** Increase the use of the transparency portal as a method of transferring information to our citizens and keeping them engaged with County government.
Measurable outcome: More varied information available on the website; number of website views.
3. **Goal:** Cut number of hours of staff time expended in the budget process.
Measurable outcome: Reduce number of staff hours preparing the budget.

Accomplishments in FY15:

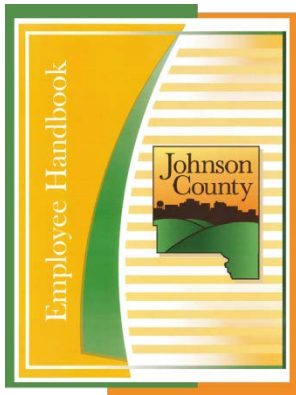
- Completed first Comprehensive Annual Financial Report (CAFR). Submitted to Government Finance Officers Association (GFOA) for award consideration
- Implemented financial transparency website
- Renovated Finance Department website and increased financial data available to the public

Budget Highlights for FY16:

- No change in operating revenues from fiscal year 2015
- Increased operating expenses \$19,280, 7% over fiscal year 2015
- Funding for second, larger, computer monitors in FY16 to improve work efficiency

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental				
Licenses & Permits				
Charges for Services				
Miscellaneous				
Other Financing Sources				
Total	-	-	-	-
Expenses:				
Personnel	-	234,416	268,161	287,441
Operating	-	3,984	10,812	10,812
Capital/Technology	-	-	-	6,000
Total	-	238,400	278,973	304,253



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
- Safety/Worker's Compensation
- Policy Administration
- Employment/Labor Relations
- Counseling for Employees and Managers
- Employee Events and Communications

Unit Goals:

1. **Goal:** Recruit and retain qualified employees reflective of our labor pool
Measurable outcome: Percentage of women and minority applicants recruited.
2. **Goal:** Keep employees at work by implementing county-wide light duty program "Wounded Warriors" while reducing our experience modification factor.
Measurable outcome: Reduce number of lost work days by 20%
3. **Goal:** Budgetary reduction in county expenditures for healthcare
Measurable outcome: Obtain modest increase in deductibles and out of pocket maximums for employee health care coverage.

Accomplishments in FY15:

- Secured Long Term Disability rate decrease to .23% (.0023) of covered payroll effective July 1, 2014 with Madison National Life. Additionally, this rate is guaranteed for three years, until July 1, 2017.
- Negotiated six collective bargaining agreements starting in FY16
- Scheduled 6 diversity trainings from March to June 2015
- Evaluated HRIS software upgrade

Budget Highlights for FY16:

- No change in revenues or non-personnel expenditures from fiscal year 2015
- Increased operating expenses \$14,714, 4% over fiscal year 2015
- Added \$1,200 in savings for replacement copier

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental				
Licenses & Permits				
Charges for Services				
Miscellaneous				
Other Financing Sources				
Total	-	-	-	-
Expenses:				
Personnel	292,044	309,284	321,849	336,562
Operating	17,106	13,436	22,950	22,950
Capital/Technology	-	8,657	8,657	8,657
Total	309,150	331,377	353,456	368,169



Information Technology Department

Department Description:

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

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

Unit Goals:

1. **Goal:** Continue participating in joint fiber projects or use other agency ducts where feasible.
Measurable outcome : Cost savings for County infrastructure
2. **Goal:** Complete evaluation and recommendation for fleet software.
Measurable outcome: Long term cost savings in staff time
3. **Goal:** Partner with County & City Assessor in Ortho-photography
Measurable outcome: Savings due to County not having to purchase Ortho-photography as often.

Accomplishments in FY15:

- Deployed 3" pixel Ortho-photography for County GIS.
- Deployed additional fiber optic routes to our disaster recovery site.
- Will deploy a redundant fiber optic route for HHS, Court House, and Sheriff's Office.

Budget Highlights for FY16:

- No change in operating revenues from fiscal year 2015
- Increased operating expenses \$17,774, 2% over fiscal year 2015
- Kept Documents Management, GIS, and Central Technology funding level with FY15

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	33,000	39,000	39,000	39,000
Licenses & Permits				
Charges for Services	140	138	200	200
Miscellaneous	1,422	1,161	1,000	1,000
Other Financing Sources	7,165	7,745	5,500	5,500
Total	41,727	48,044	45,700	45,700
Expenses:				
Personnel	1,023,883	1,035,262	1,125,179	1,142,951
Operating	29,172	19,295	23,540	23,540
Capital/Technology	316,209	462,228	731,421	415,343
Total	1,369,264	1,516,785	1,880,140	1,581,834



Medical Examiner Department

Department Description:

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

The department consists of a medical examiner, deputy medical examiners, a medical examiner administrator, a medical examiner supervisor, medical examiner investigators, and a medical secretary. The office also utilizes a volunteer consulting social worker.

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 one deputy medical examiner are board-certified forensic pathologists. The medical examiner and deputy medical examiners are available 24 hours/day.

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

Unit Goals:

- Goal:** Implement the MDILog case file management software.
Measurable outcome: Improve customer service by decreasing the time interval between date of death, the distribution of official reports and the certification of death certificates. Decrease staff time associated with document management.
- Goal:** Achieve department accreditation by the National Association of Medical Examiners (NAME).
Measurable outcome: Improve the quality of the department's performance by adhering to nationally established practice standards.

3. **Goal:** Review and update the policies in the department procedure manual.
Measurable outcome: All department policies will be current and in compliance with NAME standards.

Accomplishments in FY15:

- Issued a record number of cremation permits at 785
- Published first departmental annual report
- Hired 1 additional FTE medical examiner investigator

Budget Highlights for FY16:

- Increased operating revenues \$7,098, 4% over fiscal year 2015
- Increased operating expenses \$75,019, 10% over fiscal year 2015
- Added \$14,075 in savings for a special stretcher to use when moving bariatric decedents
- Added \$4,433 in savings for a replacement vehicle

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	144,554	171,546	144,760	150,784
Licenses & Permits	56,587	60,322	57,300	58,500
Charges for Services	160	244	326	200
Miscellaneous				
Other Financing Sources				
Total	201,301	232,112	202,386	209,484
Expenses:				
Personnel	373,340	410,132	431,775	500,347
Operating	318,009	338,552	345,841	352,288
Capital/Technology	-	165	4,433	19,108
Total	691,349	748,849	782,049	871,743



Mental Health & Disability Services Department

Department Description:

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

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

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

Unit Goals:

- Goal:** Develop policy and procedure manual for East Central Region
Measurable Outcome: Finalized processes to be coordinated via Regional Staff in consistent manner and made available on the ECR website
- Goal:** Utilize CSN for Targeted Case Management Program billing through Medicaid
Measurable Outcome: Receipt of payment for Targeted Case Management Program

3. **Goal:** Review chosen Managed Care Organizations' plan(s) to manage Iowa's Medicaid expenditures
Measurable Outcome: Knowledge of chosen MCOs' intent to work with established Targeted Case Management Programs and ability to align Johnson County's Targeted Case Management program with chosen MCO(s) in the most advantageous manner
4. **Goal:** Develop/expand Evidence Based Practices through East Central Region
Measurable Outcome: Promoting Evidence Based Practices with contracted providers throughout East Central Region based upon rules developed by DHS
5. **Goal:** Develop concept of Trauma Informed Care
Measurable Outcome: East Central Region will have trained trainers who can continually educate staff associated with mental health and disability services about working with clientele in a more in-depth manner

Accomplishments in FY15:

- Expanded Jail Alternatives service coverage to all 9 counties, via 3 operational programs located in Johnson, Linn, and Dubuque counties, to divert people with mental illness from jails
- Enrolled, assigned social workers, and approved funding requests for all 9 counties' clients
- Developed 8 crisis stabilization beds throughout the Region
- Converted the Johnson County Management Information System data to CSN (Community Services Network)
- Received one year accreditation extension for Targeted Case Management program due to exemplary past performance
- Converted the Targeted Case Management program data to the CSN Case Management Module
- Established permanent supportive housing program through contract with Resources for Human Development – RHD
- Augmented Mental Health First Aid training opportunities throughout the Region
- Approved HIPAA Privacy and Security Officers for East Central Region
- Developed Iowa Help Line 1-855-800-1239 number for talking, chatting, or texting 24 hrs/day

Budget Highlights for FY16:

- Increased operating revenues \$53,635, 9% over fiscal year 2015
- Decreased operating expenses \$240,231, 4% under fiscal year 2015
- Administrative and local operating expenses are reimbursed by ECR.

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	3,091,254	3,078,789	3,070,196	3,070,199
Intergovernmental	2,833,595	4,240,346	2,286,132	2,629,346
Licenses & Permits				
Charges for Services				
Miscellaneous	18,955	23,443	-	-
Other Financing Sources		804		
Total	5,943,804	7,343,382	5,356,328	5,699,545
Expenses:				
Personnel	2,803,159	868,716	912,641	130,067
Operating	4,875,092	4,673,764	6,339,927	5,038,212
Capital/Technology	8,227	80,172	58,000	-
Total	7,686,478	5,622,652	7,310,568	5,168,279



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, safe place to visit and work.

Unit Goals:

1. **Goal:** Repair second floor HVAC at Admin Building
Measurable outcome: Reduced energy bills by increasing control of heating and cooling
2. **Goal:** Replace roof at Admin Building
Measurable outcome: Have roof replaced by end of fiscal year.
3. **Goal:** Improve SEATS Garage Heating.
Measurable outcome: Receive construction bids by end of first quarter.

Accomplishments in FY15:

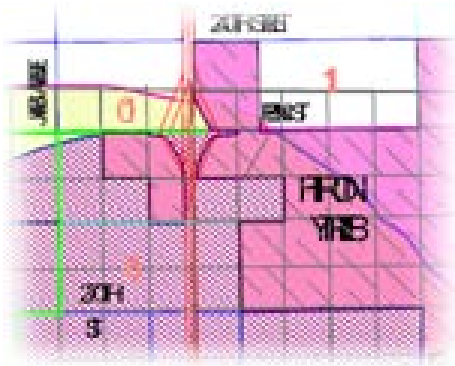
- Renovated first floor HVAC in Administration Building
- Added 1.0 FTE Custodian to Administration Building and eliminated custodial contract
- Install backup generator at HHS building
- Completed crack sealing at HHS parking ramp

Budget Highlights for FY16:

- Increased operating revenues \$2,000, 2% over fiscal year 2015
- Increased operating expenses \$22,245, 2% over fiscal year 2015
- Added savings of \$32,550 for replacement vehicle, mower, and tools
- Retained Project Manager position for construction of Ambulance/Medical Examiner building

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental				
Licenses & Permits				
Charges for Services	78,926	78,560	76,600	78,600
Use of Money & Property	9,086	9,012	9,100	9,100
Miscellaneous	228	33	-	-
Other Financing Sources				
Total	88,240	87,605	85,700	87,700
Expenses:				
Personnel	431,919	504,587	688,677	704,966
Operating	664,772	663,608	694,018	699,974
Capital/Technology	130,784	163,175	1,984,750	1,048,110
Total	1,227,475	1,331,370	3,367,445	2,453,050



Planning and Zoning Department

Department Description:

Johnson County Planning & Zoning Department oversees the development of the rural parts of the county. The department 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.

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

Unit Goals:

1. **Goal:** Retain Sustainability Specialist

Measurable outcome: Increase compensation for Sustainability Specialist position as well as training specific to sustainability

2. **Goal:** Maintain the Soil and Water Conservationist Position

Measurable outcome: Continued funding and employment of position

3. **Goal:** Purchase of tablets (mobile devices) and internet hotspots to connect wirelessly to the internet at any location in the County has enabled staff to better utilize ESRI ArcGIS mapping software, improve customer service, and reduce the number of returns to a site.

Measurable outcome: Purchase 2-3 devices and/or hotspots

Accomplishments in FY15:

- Building Inspectors earned 6 new certifications
- There was a 9% increase in building permits
- Sharon Center and Joetown Village Plans were approved by the Board of Supervisors

Budget Highlights for FY16:

- Increased operating revenues \$67,430, 25% over fiscal year 2015
- Increased operating expenses \$25,456, 3% over fiscal year 2015
- Added \$20,000 for a new GPS unit for use in building inspections
- Added \$5,000 in savings for a replacement vehicle
- Adding a .5 FTE for a local Foods & Planning Specialist

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	5,500	5,500	5,500	5,500
Licenses & Permits	351,893	307,586	237,660	306,550
Charges for Services	26,117	29,795	31,820	28,360
Miscellaneous	2,260	1,920	700	700
Other Financing Sources				
Total	385,770	344,801	275,680	341,110
Expenses:				
Personnel	751,057	761,826	865,394	872,852
Operating	51,515	46,280	96,812	114,812
Capital/Technology	86	20,010	7,400	25,000
Total	802,658	828,116	969,606	1,012,664



Public Health Department

Department Description:

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

Programs of the Public Health Department include: Local Public Health Services, Public Health Preparedness, Employee Wellness, Tobacco Use Prevention, Communicable Disease Follow up, HIV Counseling, Testing, and Prevention, Community Needs Assessment Planning, Community Health Promotion, Food Protection, Tan and Tattoo Establishment Inspection, Watershed Protection, Radon Inspection, Pool and Spa Inspection, Nuisance regulation enforcement, Oral Health Promotion, Women, Infants, and Children (WIC), Maternal and Child Health, and Immunizations.

Unit Goals:

- Goal:** Enhance public information, education and motivation by fully optimizing use of social media resources.
Measurable outcome: Increase PH Facebook (FB) page “Likes” and posts per day.
- Goal:** Improve citizen’s knowledge of the services and benefits that the Environmental Health programs provide to the County.
Measureable outcomes: Increase Radon and water testing.
- Goal:** Improve communication between Environmental Health programs and the public, contractors and facilities. Protection staff will provide Certified Food Protection Manager certification requirement information to at least 80% of retail and food service license renewals.
Measureable outcomes: The Certified Food Protection Manager classes approved to meet the new FDA Food Code requirements have been researched and identified.

Accomplishments in FY15:

- Salmonella outbreak investigation – detected and eliminated source of infection
- Started an Arsenic water well sampling project
- Continued oversight with derelict mobile home demolishing
- Expanded presence on Social Media and are the #1 public health site in Iowa

- Electronic cigarettes included in tobacco-free policies at County, Iowa City and University of Iowa
- Initiation of adult immunization program
- Received a grant to expand dental sealants to low-income children in schools
- Received a grant to assist Medicaid dental recipients to get preventative care

Budget Highlights for FY16:

- Increased operating revenues \$103,433, 6% over fiscal year 2015
- Increased operating expenses \$190,466, 6% over fiscal year 2015
- Added \$25,000 in savings for a replacement vehicle

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	1,599,590	1,593,060	1,490,326	1,588,149
Licenses & Permits	258,049	269,816	262,940	267,950
Charges for Services	2,171	4,910	3,900	4,300
Miscellaneous	7,573	19,332	16,525	16,725
Other Financing Sources				
Total	1,867,383	1,887,118	1,773,691	1,877,124
Expenses:				
Personnel	2,589,097	2,663,751	2,889,305	2,917,410
Operating	529,932	632,261	508,473	669,489
Capital/Technology	-	6,416	7,500	25,300
Total	3,119,029	3,302,428	3,405,278	3,612,199



County Recorder's Office

Department Description:

The Johnson County Recorder's office provides direct service to the county's citizens and also serves as a repository for many 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.

Unit Goals:

1. **Goal:** Enhanced service options for customers with minimal convenience fee required
Measurable outcome: Implement credit card processing for payments
2. **Goal:** Make oversized site plan files available.
Measurable outcome: Scan oversized site plan files available.
3. **Goal:** Make more of our older vital records available for customers
Measurable outcome: Convert 20% of back file Vital records

Accomplishments in FY15:

- Implemented credit card payment option for customers
- Offered free fraud monitoring app to alert customers when documents are recorded under their name.
- Began conversion of oversized drawings into electronic documents available online.

Budget Highlights for FY16:

- Decreased operating revenues \$50,000, 5% from fiscal year 2015
- Increased operating expenses \$6,517, less than 1% over fiscal year 2015

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental				
Licenses & Permits				
Charges for Services	1,186,921	950,759	1,088,900	1,038,900
Uses of Money & Property	658	492	550	-
Miscellaneous	240	-	65	-
Other Financing Sources				
Total	1,187,819	951,251	1,089,515	1,038,900
Expenses:				
Personnel	584,959	597,781	622,665	629,182
Operating	24,629	18,136	35,615	35,615
Capital/Technology	24,958	26,712	26,712	26,712
Total	634,546	642,629	684,992	691,509



SEATS Paratransit Department

Department Description:

The SEATS Paratransit 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.

Unit Goals:

1. **Goal:** Keep cost down for service and production of service demands up.
Measurable outcome: Keep trips per revenue hour over three.
2. **Goal:** By keeping the cost per revenue hour down
Measurable outcome: Keep revenue cost per hour below sixty dollars
3. **Goal:** Reduce paper use.
Measurable outcome: Use of tablet computers

Accomplishments in FY15:

- A new No Show policy was developed and approved by the Paratransit Advisory Committee to meet new Federal Transit Administration guidelines and yet continue to help reduce the number of missed rides.
- SEATS Department Audited for compliance with the National Transit Database
- 800 more rides given than at this time last year

Budget Highlights for FY16:

- Increased operating revenues \$40,374, 2% over fiscal year 2015
- Increased operating expenses \$158,940, 6% over fiscal year 2015
- Added \$12,000 in savings for a replacement vehicle
- Added \$2,000 in savings for a replacement copier
- Increased hours of two part time employees to go to full time

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	1,383,691	1,652,990	1,751,800	1,749,144
Licenses & Permits				
Charges for Services	32,538	27,777	31,150	37,150
Uses of Money & Property	94	113	100	130
Miscellaneous	140,300	146,672	153,000	190,000
Other Financing Sources				
Total	1,556,623	1,827,552	1,936,050	1,976,424
Expenses:				
Personnel	1,879,826	1,963,995	2,131,112	2,250,550
Operating	442,580	363,995	406,365	445,865
Capital/Technology	6,640	18,336	44,694	45,140
Total	2,329,046	2,346,326	2,582,171	2,741,555



Secondary Roads Department

Department Description:

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

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

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

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

Unit Goals:

- Goal:** Incorporating green technologies into our recent facility replacements to include: LED Lighting, Reverse Light Switches (auto on/off), Solar Power on the main facility, heavier insulation and combining two facilities into one location.
Measurable outcome: Reduce the Counties Carbon Footprint.
- Goal:** Incorporate policies for fuel cost savings measures.
Measurable outcome: Reduce Fuel Purchases.
- Goal:** Streamline notifications from Residents for problems or issues in the County ROW.
Measurable outcome: Minimize staff time and equipment time by having available more accurate information and having a quicker response time.

Accomplishments in FY15:

- Projects completed or in progress 520th Street, Mehaffey Road, Mehaffey Bridge, Johnson/Iowa Road Bridge, Copi Road Bridge, Sharon Center Bridge, Sutliff Road
- 33,000 miles of road were snow plowed this winter not including those done by graders
- 32,000 tons of rock have been put on county roads so far this year

Budget Highlights for FY16:

- Increased operating revenues \$200,000, 4% over fiscal year 2015
- Decreased operating expenses \$960,013, 8% from fiscal year 2015
- Added \$310,000 for Maintenance and Repair Projects (MRP)
- Added \$500,000 for Ely Road Project

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	6,682,892	5,752,592	4,699,145	4,699,145
Licenses & Permits	5,800	4,000	6,100	6,100
Charges for Services				
Use of Money & Property	630	860	1,000	1,000
Miscellaneous	74,933	85,347	74,500	74,500
Other Financing Sources	-	-	-	200,000
Total	6,764,255	5,842,799	4,780,745	4,980,745
Expenses:				
Personnel	3,804,239	3,892,485	4,192,608	4,274,380
Operating	5,209,450	5,375,899	6,355,000	5,382,585
Capital/Technology	1,290,180	1,960,057	784,870	729,000
Total	10,303,869	11,228,441	11,332,478	10,385,965



County Sheriff's Office

Office Description:

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

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

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

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

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

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

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

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

Unit Goals:

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

Accomplishments in FY15:

- Decreased the cost of housing inmates outside of Johnson County by \$82,155
- Increase of 905 calls for service in calendar year 2014 without a staff increase
- Continue to operate the jail around a major renovation project. Working the logistics of inmates being housed out of Johnson County.

Budget Highlights for FY16:

- Increased operating revenues \$68,154, 8% over fiscal year 2015
- Increased operating expenses \$367,655, 3% over fiscal year 2015
- Added \$171,770 for replacement vehicles
- Added \$66,867 for body cameras
- Added .75 FTE Property Evidence Clerk for managing body camera data
- Added 2.0 FTE Deputies, including vehicles, radios, fuel, and maintenance for Patrol Division
- Added 2.0 FTE Deputies for Courthouse security

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	546,108	654,710	486,127	549,281
Licenses & Permits				
Charges for Services	385,068	321,776	353,970	358,970
Use of Money & Property	12,154	9,933	20,900	20,900
Miscellaneous	10,490	7,521	12,000	12,000
Other Financing Sources	335	100	-	-
Total	954,155	994,040	872,997	941,151
Expenses:				
Personnel	7,901,569	8,182,839	8,926,357	9,267,947
Operating	1,916,732	1,920,542	2,406,179	2,431,171
Capital/Technology	272,856	361,511	263,625	385,381
Total	10,091,157	10,464,892	11,596,161	12,084,499



Social Services Department

Department Description:

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

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

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

Unit Goals:

1. **Goal:** Re-negotiate the Linn County Detention contract for FY16
Measurable outcome: Reduce or maintain current detention costs.
2. **Goal:** Further increase use of electronic files
Measurable outcome: Reduce paper consumption by an additional 5%.
3. **Goal:** Increase IAR reimbursement success rate.
Measurable outcome: At least 60% of IAR cases will be approved for Social Security.

Accomplishments in FY15:

- Re-negotiated the contract for juvenile detention services with Linn County Detention. The FY16 contract reduces the number of guaranteed daily beds from 4 to 3 and decreases the cost for additional bed day purchases by nearly 25%. There will be significant cost savings as a result of the new contract.
- Implemented the Johnson County Hunger Task Force to bring together individuals across disciplines to collectively discuss challenges, gaps and opportunities to decrease food insecurity in Johnson County.

- Began work on a new Social Services Directory of Services that will provide a listing of a comprehensive array of services in Johnson County. The directory will be available in a PDF format online and include links to listed organization's websites.
- Completed a new strategic plan for Johnson County Livable Community and Johnson County Social Services.
- The Focus on Youth Program provided assistance to 23 families with children having an emotional or behavioral disorder.
- The General Assistance Program processed 820 applications for emergency rent, utility and other assistance since the start of the fiscal year.

Budget Highlights for FY16:

- Decreased operating revenues \$11,700, 4% from fiscal year 2015
- Decreased operating expenses \$41,341, 3% from fiscal year 2015
- Added \$15,333 in savings for replacement copiers

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	245,383	288,320	258,000	251,300
Licenses & Permits				
Charges for Services	11,714	10,589	11,000	11,000
Miscellaneous	19,646	13,474	28,000	23,000
Other Financing Sources				
Total	276,743	312,383	297,000	285,300
Expenses:				
Personnel	608,478	655,110	656,044	676,058
Operating	614,920	634,584	791,871	745,371
Capital/Technology	-	-	-	20,066
Total	1,223,398	1,289,694	1,447,915	1,441,495



County Treasurer's Office

Office Description:

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

Unit Goals:

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

Accomplishments in FY15:

- Processed a record 34,530 motor vehicle titles in 12 months.
- Conducted the annual tax sale with a record 1369 bidders.
- Accomplished a record number of transactions with 12 FTE employees. (9 Clerk II's, 2 Deputies and the Treasurer).

Budget Highlights for FY16:

- Increased operating revenues \$30,000, 3% over fiscal year 2015
- Increased operating expenses \$3,696, less than 1% over fiscal year 2015

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental				
Licenses & Permits				
Charges for Services	1,089,488	1,120,597	1,040,220	1,070,220
Miscellaneous	1,363	1,351	1,125	1,125
Other Financing Sources				
Total	1,090,851	1,121,948	1,041,345	1,071,345
Expenses:				
Personnel	1,032,748	887,665	1,030,845	1,034,543
Operating	124,850	113,091	131,735	131,735
Capital/Technology		330	19,500	2,400
Total	1,157,598	1,001,086	1,182,080	1,168,678



Veterans Affairs Department

Department Description:

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

Federal Programs

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

County Program

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

Unit Goals:

1. **Goal:** Continue to connect Veterans to long term federal & state programs while reducing dependency on temporary county relief.
Measurable outcome: Increased revenue from federal and state dollars into the county and reduce county expenditures.
2. **Goal:** Keep members current of VA policy changes; connect Vets with benefits they're eligible for.
Measurable outcome: Increase awareness at county American Legions.

3. **Goal:** Strive to more efficiently & effectively navigate the constantly evolving VA policies and procedures.

Measurable outcome: Quicker adjudication on claims that I file with the VA.

Accomplishments in FY15:

- Conducted at least one outreach activity per week resulted in increase of 2.4 million dollars revenue into Johnson County from filing Compensation, Pension, and Education claims
- Received “Outstanding Community Advocate” award from the University of Iowa Veteran Student Services
- Coordinated & hosted inaugural Veterans Appreciation Tailgate at the Kinnick Stadium Press Box for over 300 people
- Filled in for Muscatine & Iowa County VA office’s during their vacancies
- Lobbied during Veterans Day at Iowa Capital to approve the Home Base Iowa Bill

Budget Highlights for FY16:

- Decreased operating revenues \$2,000, 16% from fiscal year 2015
- Increased operating expenses \$4,722, 3% over fiscal year 2015

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax				
Intergovernmental	11,000	11,000	12,000	10,000
Licenses & Permits				
Charges for Services				
Miscellaneous				
Other Financing Sources				
Total	11,000	11,000	12,000	10,000
Expenses:				
Personnel	59,633	65,392	69,020	73,742
Operating	62,839	54,461	109,298	109,298
Capital/Technology	998	-	-	-
Total	123,470	119,853	178,318	183,040



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OTHER COUNTY DEPARTMENTS

Central Services Department

The Central Services Department receives revenues from taxes and GO Bond proceeds.

The major expenses are for the annual non-bargaining employees merit increase, publishing board minutes in newspapers, county committees and boards, employee flexible spending account claims, employee assistance program, and the independent audit.

Budget Highlights for FY16:

- Increased operating revenues \$1,245,007, 3% over fiscal year 2015. Revenues include proceeds from General Obligation bonds
- Increased operating expenses \$14,378, 2% over fiscal year 2015
- \$65,000 for non-bargaining merit increases and \$280,000 for flexible spending account claims

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	20,891,541	21,368,548	22,698,178	23,286,115
Intergovernmental	581,186	639,960	602,426	1,022,924
Charges for Services	689	-	300	300
Use of Money & Property	182,205	186,201	154,409	149,509
Miscellaneous	338,900	335,356	448,367	629,250
Other Financing Sources	5,004,901	8,184,076	11,600,000	11,180,000
Total	26,999,422	30,714,141	35,503,680	36,268,098
Expenses:				
Personnel	16,888	16,224	80,120	85,200
Operating	587,819	535,957	642,930	652,228
Capital/Technology	4,188	6,336	-	-
Total	608,895	558,517	723,050	737,428

County Farm Department

The County Farm Department is the property and buildings of the historical county poor farm and asylum. The county rents the land and uses those revenues to help pay for upkeep of the property and buildings.

Budget Highlights for FY16:

- Increased operating revenues \$1,700, 5% over fiscal year 2015
- Increased operating expenses \$10,000, 13% over fiscal year 2015

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Use of Money & Property	39,500	40,105	36,000	37,700
Miscellaneous	-	-	-	-
Other Financing Sources	-	-	-	-
Total	39,500	40,105	36,000	37,700
Expenses:				
Personnel	-	-	-	-
Operating	3,000	37,907	79,500	89,500
Capital/Technology	-	-	-	-
Total	3,000	37,907	79,500	89,500

Court Services - County Attorney

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

Budget Highlights for FY16:

- No change in operating revenues from fiscal year 2015 to fiscal year 2016
- Increased operating expenses \$48,700, 24% over fiscal year 2015 due to new racial equity implementation study of \$30,000

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,339	6,233	4,000	4,000
Use of Money & Property	-	-	-	-
Miscellaneous	1,333	995	550	550
Other Financing Sources	-	-	-	-
Total	6,672	7,228	4,550	4,550
Expenses:				
Personnel	-	-	-	-
Operating	111,252	90,566	175,150	223,850
Capital/Technology	-	-	-	-
Total	111,252	90,566	175,150	223,850

Court Services – Sheriff’s Office

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

Budget Highlights for FY16:

- No change in operating revenues from fiscal year 2015 to fiscal year 2016
- No change in operating expenses from fiscal year 2015 to fiscal year 2016

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Use of Money & Property	-	-	-	-
Miscellaneous	-	505	-	-
Other Financing Sources	-	-	-	-
Total	-	505	-	-
Expenses:				
Personnel	-	-	-	-
Operating	27,589	40,732	44,200	44,200
Capital/Technology	-	-	-	-
Total	27,589	40,732	44,200	44,200

Emergency Medical Services (EMS) Department

The Emergency Medical Services (EMS) Department is used for training employees in the Ambulance Department.

Budget Highlights for FY16:

- No change in operating revenues from fiscal year 2015 to fiscal year 2016
- No change in operating expenses from fiscal year 2015 to fiscal year 2016

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	-	-	-	-
Intergovernmental	-	10,116	8,490	8,490
Charges for Services	-	-	-	-
Use of Money & Property	-	-	-	-
Miscellaneous	-	-	-	-
Other Financing Sources	-	-	-	-
Total	-	10,116	8,490	8,490
Expenses:				
Personnel	-	-	-	-
Operating	-	5,200	8,490	8,490
Capital/Technology	-	-	-	-
Total	-	5,200	8,490	8,490

General Basic Block Grants Department

The General Basic Block Grant Department is comprised of social service and economic development community non-profits.

Budget Highlights for FY16:

- No change in operating revenues from fiscal year 2015 to fiscal year 2016
- Increased operating expenses \$80,867, 2% over fiscal year 2015, the majority of which is for social service organizations

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	-	-	-	-
Intergovernmental	24,000	10,000	10,000	10,000
Charges for Services	-	-	-	-
Use of Money & Property	-	-	-	-
Miscellaneous	1,120	-	-	-
Other Financing Sources	-	-	-	-
Total	25,120	10,000	10,000	10,000
Expenses:				
Personnel	-	-	-	-
Operating	4,911,018	5,218,252	4,951,073	5,031,940
Capital/Technology	-	-	-	-
Total	4,911,018	5,218,252	4,951,073	5,031,940

General Supplemental Block Grants Department

The General Basic Block Grant Department is comprised mostly of Joint Emergency Communication Center (JECC) for building and equipment bond payments.

Budget Highlights for FY16:

- Increased operating revenues \$3,303,443, 60% over fiscal year 2015 due to increase transfer to general basic fund
- Increased operating expenses \$4,825, 1% over fiscal year 2015

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	12,247,166	6,677,430	4,282,542	7,319,094
Intergovernmental	223,235	147,669	196,766	463,657
Charges for Services	-	-	-	-
Use of Money & Property	-	-	-	-
Miscellaneous	-	289	-	-
Other Financing Sources	-	1,760,000	1,050,000	1,050,000
Total	12,470,401	8,585,388	5,529,308	8,832,751
Expenses:				
Personnel	-	-	-	-
Operating	-	-	-	-
Debt Service	441,033	447,533	453,658	458,483
Total	441,033	447,533	453,658	458,483

Institutional Accounts Department

The Institutional Accounts Department is for substance abuse inpatient residential services.

Budget Highlights for FY16:

- No change in operating revenues from fiscal year 2015 to fiscal year 2016
- Increased operating expenses \$80,000, 55% over fiscal year 2015

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Use of Money & Property	-	-	-	-
Miscellaneous	-	-	-	-
Other Financing Sources	-	-	-	-
Total	-	-	-	-
Expenses:				
Personnel	-	-	-	-
Operating	283,875	175,552	251,350	224,975
Capital/Technology	-	-	-	-
Total	283,875	175,552	251,350	224,975

Insurance Department

The Insurance Department is for all property insurance, workers compensation, and unemployment claims. Workers compensation insurance is classified as a personnel expense.

Budget Highlights for FY16:

- No change in operating revenues from fiscal year 2015 to fiscal year 2016
- Increased operating expenses \$87,000, 10% over fiscal year 2015

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Use of Money & Property	-	-	-	-
Miscellaneous	432,417	184,378	105,000	105,000
Other Financing Sources	-	-	-	-
Total	432,417	184,378	105,000	105,000
Expenses:				
Personnel	8,423	10,645	28,500	28,500
Operating	892,978	1,249,365	1,025,000	1,112,000
Capital/Technology	-	-	-	-
Total	901,401	1,260,010	1,053,500	1,140,500

Juvenile Justice Administration Department

The Juvenile Justice Administration Department is for detention of and attorney's fees for juvenile offenders.

Budget Highlights for FY16:

- No change in operating revenues from fiscal year 2015 to fiscal year 2016
- Decreased operating expenses \$7,000, less than 1% difference from fiscal year 2015

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Use of Money & Property	-	-	-	-
Miscellaneous	-	-	-	-
Other Financing Sources	-	-	-	-
Total	-	-	-	-
Expenses:				
Personnel	-	-	-	-
Operating	675,251	569,706	783,436	776,436
Capital/Technology	-	-	-	-
Total	675,251	569,706	783,436	776,436

Juvenile Justice Prevention Department

The Juvenile Justice Prevention Department is a grant for youth employment.

Budget Highlights for FY16:

- No change in operating revenues from fiscal year 2015 to fiscal year 2016
- No change in operating expenses from fiscal year 2015 to fiscal year 2016

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	-	-	-	-
Intergovernmental	32,294	16,662	14,000	14,000
Charges for Services	-	-	-	-
Use of Money & Property	-	-	-	-
Miscellaneous	-	-	-	-
Other Financing Sources	-	-	-	-
Total	32,294	16,662	14,000	14,000
Expenses:				
Personnel	-	-	-	-
Operating	203,982	211,483	242,500	242,500
Capital/Technology	-	-	-	-
Total	203,982	211,483	242,500	242,500

Targeted Case Management Department

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.

Budget Highlights for FY16:

- Increased operating revenues \$272,128, 11% difference from fiscal year 2015
- Increased operating expenses \$272,128, 11% difference from fiscal year 2015

Financial Summary Table:

	Actual 2013	Actual 2014	Budgeted 2015	Adopted 2016
Revenues:				
Property Tax	-	-	-	-
Intergovernmental	-	2,865,799	2,412,497	2,684,625
Charges for Services	-	-	-	-
Use of Money & Property	-	-	-	-
Miscellaneous	-	-	-	-
Other Financing Sources	-	-	-	-
Total	-	2,865,799	2,412,497	2,684,625
Expenses:				
Personnel	-	2,002,431	2,344,847	2,259,840
Operating	-	742,105	67,650	424,785
Capital/Technology	-	-	-	-
Total	-	2,744,536	2,412,497	2,684,625



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SUPPLEMENTAL INFORMATION

FINANCIAL POLICIES

Johnson County Capital Improvement Budget Policy

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

Johnson County Accounting, Auditing, and Financial Reporting Policy

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

Johnson County Budget & Financial Management Policy

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

Johnson County Cash Handling Policy

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

Johnson County Cash Management Policy

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

Johnson County Debt Policy

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

Johnson County Investment Policy

Scope of Investment Policy

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

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

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

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

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

Delegation of Authority

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

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

Johnson County Investment Policy (continued)

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

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

Objectives of the Investment Policy

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

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

Prudence

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

Instruments Eligible for Investment

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

Johnson County Investment Policy (continued)

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

1. Obligations of the United States Government, its agencies and 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.

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

Investment Maturity Limitations

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

All investments are further subject to following investment maturity limitations:

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

Johnson County Investment Policy (continued)

Diversification

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

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

Custody and Safekeeping

All invested assets of Johnson County involving the use of a public fund custodial agreement, as defined in the Code of Iowa section 128.10C, shall comply with all rules adopted pursuant to section 12B.10C. All custodial agreements shall be in writing and shall contain a provision that all custodial services will be provided in accordance with the laws of the State of Iowa.

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

Investment Policy Review and Amendment

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

Johnson County Capital Asset Capitalization and Threshold Policy

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

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

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

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

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

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

Johnson County

Capital Asset Capitalization and Threshold Policy (continued)

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

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

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

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

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

Johnson County Capital Asset Capitalization and Threshold Policy (continued)

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

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

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

Depreciation Method for Capital Assets

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

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

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 shouldn't exceed that contractual or legal rights limit.

Estimated Useful Lives of Capital Assets

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

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

Johnson County Capital Asset Capitalization and Threshold Policy (continued)

Retroactive Reporting

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

Johnson County will not retroactively report the following intangible assets:

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

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

Johnson County Fund Balance Policy

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

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

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

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

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

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

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

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

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

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

Fund Balance Classification:

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

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

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

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

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

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

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

Assigned fund balance includes all remaining amounts (except for negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are

neither restricted nor committed and amounts in the general fund that are intended to be used for a specific purpose. However, governments should not report an assignment for an amount to a specific purpose if the assignment would result in a deficit in unassigned fund balance.

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

Fund Type Definitions:

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

Johnson County Financial Reserve Policy

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

Components of fund balances (GASB 54 Terms):

Nonspendable - Inherently nonspendable

Restricted – Externally enforceable limitations on use

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

Assigned – Limitation resulting from intended use

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

Unrestricted – Includes Committed, Assigned, and Unassigned.

Johnson County Terms:

General Fund = General Basic + General Supplemental

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

BUDGET PROCESS

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

Generally, each department and elected office builds a budget for revenues and expenses by using a trend of the last three fiscal years actuals. The departments and offices present their budgets to the board of supervisors who may adjust the budget. The budget is then voted on by the board of supervisors for approval.

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

The 10 major classes of expenditures, referred to as service areas, are public safety and legal services, physical health and social services, mental health, county environment and education, roads and transportation, government services to residents, administration, non-program current, debt service, and capital projects. The highest legal level of control is by major expenditure class for all governmental funds.

The Board appropriates by resolution, by major class of expenditures, the amounts approved for the ensuing fiscal year. The Board also appropriates by resolution, the authorized expenditures for each of the county offices and departments. It is unlawful for a county official to authorize expenditures exceeding the amount appropriated by the Board.

Increases or decreases in appropriations may be made by resolution and approved by majority vote of the Board, if none of the major classes of expenditures are to be increased. Any increase to a major expenditure class requires a public hearing and formal budget amendment. Decreases in appropriations of an office or department of more than 10 percent or \$5,000, whichever is greater, are not effective until the Board holds a public hearing on the proposed decrease, and publishes notice of the hearing not less than 10 nor more than 20 days prior to the hearing.

Johnson County has adopted the cash basis of accounting for budgetary reporting purposes and all funds are budgeted on a cash basis. This means that revenues are recorded when cash is received and expenditures are recorded when cash is disbursed. Johnson County's financial reporting uses a different accounting basis by using the modified accrual method.

The reporting basis is the same as prescribed by generally accepted accounting principles (GAAP). The County maintains records to permit presentation of financial statements in conformity with GAAP in its financial reports. This information is included in the Comprehensive Annual Financial Report (CAFR). The primary differences

BUDGET PROCESS (continued)

between the budgetary reports and GAAP reports are the timing of revenues and expenditures, depreciation expense, and compensated absences (accrued but unused vacation leave). The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis for comparison purposes.

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

Budget Structure

The basics to budgeting are:

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

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

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

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

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

Calculating the Tax Rate

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

$$\text{Levy (dollars)} \div \text{Taxable Value} \times 1,000 = \text{Tax Rate}$$

OR

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

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

JOHNSON COUNTY BUDGET CALENDAR

September

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

October

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

November

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

December, January

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

February

17. Budget is published in local newspapers and posted on county website.
18. Public Hearing on budget is scheduled and held.
19. After budget is certified by the Board of Supervisors, load department and tax calculation worksheet data into Budget Prep system.

March

20. Send updated department sheets back to departments to verify final budget.
21. Enter Budget Prep data into state Department of Management system.
22. Load Budget Prep data into general ledger.

DEMOGRAPHIC AND ECONOMIC STATISTICS FOR THE LAST TEN YEARS

Year	County Population	Personal Income	Per Capita Personal Income	School Enrollment	Labor Force	Unemployment Rate
2004	116,097	\$ 4,080,814,000	\$ 35,150.04	14,332	72,800	3.4%
2005	121,191	\$ 4,220,583,000	\$ 34,825.88	14,578	73,700	3.2%
2006	123,171	\$ 4,515,031,000	\$ 36,656.61	14,717	75,600	2.6%
2007	125,536	\$ 4,885,138,000	\$ 38,914.24	14,980	77,800	2.8%
2008	128,145	\$ 5,209,921,000	\$ 40,656.45	15,428	79,200	2.9%
2009	131,005	\$ 5,336,817,000	\$ 40,737.51	15,506	80,300	4.3%
2010	130,882	\$ 5,427,364,000	\$ 41,467.61	15,732	80,300	4.4%
2011	133,477	\$ 5,828,783,000	\$ 43,668.82	15,907	80,500	4.2%
2012	136,428	\$ 6,174,890,000	\$ 45,261.16	16,420	79,700	3.8%
2013	139,155	\$ 6,483,635,000	\$ 46,592.90	16,879	83,600	3.3%

Population from State Data Center of Iowa and US Census Bureau

Personal Income from US Bureau of Economic Analysis

School enrollment from Iowa Department of Education

Unemployment/Labor Force data from Iowa Workforce Development

Note: The 2014 population estimate for Johnson County is 142,287.

FAMILY INCOME FOR THE LAST 12 MONTHS (In 2012 Inflation-Adjusted Dollars)

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)
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Total:	28,411	24,945	1,166	109	1,408	0	433	350	1,273
Less than \$10,000	922	522	235	8	93	0	44	20	89
\$10,000 to \$14,999	571	426	79	0	66	0	0	0	8
\$15,000 to \$19,999	930	667	167	25	55	0	0	16	107
\$20,000 to \$24,999	698	517	26	43	73	0	24	15	34
\$25,000 to \$29,999	912	677	160	7	56	0	0	12	59
\$30,000 to \$34,999	1,051	822	54	7	89	0	0	79	93
\$35,000 to \$39,999	887	745	58	0	56	0	28	0	45
\$40,000 to \$44,999	1,187	891	41	0	101	0	88	66	121
\$45,000 to \$49,999	963	854	16	0	41	0	33	19	67
\$50,000 to \$59,999	2,054	1,886	65	0	58	0	45	0	60
\$60,000 to \$74,999	3,118	2,783	45	0	142	0	142	6	251
\$75,000 to \$99,999	5,113	4,849	77	0	119	0	0	68	110
\$100,000 to \$124,999	3,591	3,344	80	3	121	0	0	43	69
\$125,000 to \$149,999	2,064	1,880	0	0	155	0	29	0	51
\$150,000 to \$199,999	2,297	2,178	47	16	56	0	0	0	2
\$200,000 or more	2,053	1,904	16	0	127	0	0	6	107

U.S. Census Bureau, 2008-2012 American Community Survey 5-Year Estimates.

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

EDUCATIONAL ATTAINMENT BY GENDER/RACE FOR THE POPULATION 25 YEARS AND OVER

	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:	76798	67998	2867	96	4003	11	943	880	2918
Male:	38024	33558	1435	24	1898	0	605	504	1556
Less than high school diploma	1988	1456	148	0	53	0	313	18	474
High school graduate, GED, or alternative	7043	6320	312	14	173	0	144	80	270
Some college or associate's degree	10177	9317	359	3	155	0	91	252	276
Bachelor's degree or higher	18816	16465	616	7	1517	0	57	154	536
Female:	38774	34440	1432	72	2105	11	338	376	1362
Less than high school diploma	1742	1254	220	3	124	0	126	15	326
High school graduate, GED, or alternative	6344	5735	242	13	265	0	44	45	219
Some college or associate's degree	10184	9094	617	21	211	0	135	106	318
Bachelor's degree or higher	20504	18357	353	35	1505	11	33	210	499

Source: U.S. Census Bureau, 2008-2012 American Community Survey 5-Year Estimates.
 Except where noted, 'race' refers to people reporting only one race. 'Hispanic' refers to an ethnic category; Hispanics may be of any race.

Glossary of Terminology

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

Accrual Basis: The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and other circumstances occur rather than only in the periods in which cash is received or paid by the government.

Agent: individual authorized by another person, called the principal, to act in the latter's behalf in transactions involving a third party.

Appropriation: An authorization made by the Board of Supervisors which permits the County to incur obligations and to make expenditures of resources.

Appropriation Resolution: The official enactment by the Board of Supervisors to establish legal authority for County officials to obligate and expend resources.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the City and County Assessors.)

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 government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves and balances of an entity at a specified date in accordance with GAAP.

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

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

Glossary of Terminology (continued)

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

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

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

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

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

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

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

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

Cash Basis: A basis of accounting in which transactions are recorded when cash is either received or disbursed. The budget document is prepared on the cash basis. The annual financial report is prepared on the accrual and modified accrual basis of accounting.

Glossary of Terminology (continued)

Cash Management: The management of cash necessary to pay for government 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 while maintaining safety of capital and liquidity.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The county's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Taxes that remains unpaid on or after the date on which a penalty for non-payment is attached.

Department: A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations as defined by Iowa law or by County ordinance.

Disbursement: Payment in cash.

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

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Supervisors.

Expenditure: This term refers to the decreases in net financial resources such as for an asset obtained or goods and services received. This term applies to all governmental funds.

Fiduciary: person, company, or association holding assets in trust of a beneficiary.

Fiscal Year: The time period designated by the County signifying the beginning and ending period for recording financial transactions. Johnson County has specified July 1 to June 30 as its fiscal year.

FTE: Full time equivalent; authorized position equivalent to working 2,080 hours in a year.

Glossary of Terminology (continued)

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 fund, enterprise funds, agency funds, internal service funds, and special assessment funds.

Fund Balance: Fund balance is the difference between assets and liabilities.

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

General Obligation Bonds: Bonds that finance a variety of public projects such as roads, buildings, and improvements; the repayment of these bonds is usually made from the debt service fund, and are backed by the full faith and credit of the County.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to the County is the Governmental Accounting Standards Board.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Internal Service Fund: Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

IT: The County's Information Technology department, responsible for data processing functions.

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

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

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

Glossary of Terminology (continued)

Operating Budget: The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

Performance Objectives: Specific quantitative and qualitative measures of work performed as an objective of the department.

Program Budget: A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or object classes of expenditure.

Program Performance Budget: A budget that focuses upon activities rather than line items. Demand, workload, productivity, and effectiveness indicator data are collected in order to assess the efficiency of services. Typical data collected might include miles of road needed to be paved, miles of roads paved, cost of paved roads per mile, percent of roads not able to be paved.

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

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

Property Tax Replacement: Moneys apportioned by the State each year to replace all or a portion of the tax that would be due on 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 not available for general appropriation.

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

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings.

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

RUTF: Road Use Tax Fund is an allocation of state funding to cities and counties for road construction purposes.

Glossary of Terminology (continued)

SEATS: The 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 require the use of special revenue funds when legally mandated.

Transfers: All inter-fund transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

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

Additional Definitions

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

1. Public Safety and Legal Services: Expenditures for Law Enforcement, Legal Services,
2. 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, Mental Retardation, and Developmental Disabilities: Expenditures for Services to Persons with Mental Illness, Persons with Chronic Mental Illness, Persons with Mental Retardation, and Persons with Other Developmental Disabilities.
5. County Environment and Education: Expenditures for Environmental Quality, Conservation and Recreational Services, Animal Control, Educational Services and County Development.
6. Roads and Transportation: Expenditures for Secondary Roads Administration and Engineering, Roadway maintenance, General Roadway Expenditures, and Mass Transit.
7. Government Services to Residents: Expenditures for Representation Services and State Administrative Services.

8. Administration: Expenditures for Policy & Administration, Central Services, and Risk Management Services.
9. Non-program Expenditures and Other Budgetary Financing Uses: used to account for three independently budgeted non-program classes: 1) Non-program Current Expenditures, 2) Long-Term Debt Service Expenditures, and 3) Capital Project Expenditures; and with Other

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

1. Taxes: Includes General Property Taxes, Penalties and Interest on General Property Taxes, but do not include State property tax replacements against those taxes. Also include Other County Taxes, Local Option Taxes, Gambling Taxes, and Tax Increment Financing Revenue.
2. Intergovernmental: Include state shared Revenues and Grants, state Property Tax Replacements, Federal Grants and Entitlements, Contributions and Reimbursements from Local Governmental Units and agencies, and Payments in Lieu of Taxes.
3. Licenses and Permits: Include Alcoholic Beverage & Tobacco control, Building Structure & Equipment Permits, Health & Environmental Licenses and Permits, and other licenses and permits.
4. Charges for Services, Statutory: Include certain fees of Recorder, Treasurer, and Sheriff.
5. Charges for Services, Non-Statutory: Include certain fees for General Government, Public Safety, Recreation, Health, Sanitary Landfill, and Miscellaneous.
6. Use of Money and Property: Include Earnings from Investments, Rents, and Miscellaneous incomes.
7. Miscellaneous Revenues: Include Special Assessments, Contributions and Donations, Unclaimed Property, Sale of Commodities and Fines from Violations of County Ordinances, Forfeitures and Defaults.
8. Other Financing Sources: Include Operating Transfers, Proceeds from General Long-Term & Other Debt, and Proceeds of General Fixed Asset Disposition. (Also includes a section for nonbudgetary codes.)



**END OF
FISCAL YEAR 2016 ANNUAL BUDGET**