

Johnson County, Iowa

FISCAL YEAR 2017

ANNUAL BUDGET



Johnson County, Iowa

Annual Budget for the Fiscal Year 2017 Adopted March 8, 2016



Prepared by the Johnson County Finance Department

http://www.johnson-county.com/dept_finance.aspx?id=15280

Cover: Johnson County Courthouse
Above: Johnson County Health & Human Services Building with skywalk to Administration Building



Mehaffey Bridge (completed October 2015)



Ambulance & Medical Examiner Building (architect's rendering)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Johnson County

Iowa

For the Fiscal Year Beginning

July 1, 2015

Jeffrey R. Enos

Executive Director

INTRODUCTORY SECTION



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Introductory Section

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Explanation of the Budget Document

The budget document provides detailed information about Johnson County's estimated revenues and expenditures for fiscal year 2017 (July 1, 2016 – June 30, 2017). 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 includes summaries, charts, and graphs for revenues, expenditures, financial trends and plans, a statement of all county funds, property valuation, levy rates, levy composition, and a tax bill table.

Major Governmental Funds

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

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

Also included is the approved Maintenance and Capital Improvement Plan for County Facilities and Properties for the period FY16 to FY19.

Non-Major Governmental Funds

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

- Law Enforcement Proceeds Fund
- Prosecutor Forfeiture Fund
- Special Resource Enhancement Fund
- Road Construction Escrow Fund
- Recorder's Record Management Fund
- Conservation Trust Fund

County Department and Elected Office Information

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

Other County Departments

The Other County Departments section provides information for non-personnel county departments. Each department has a narrative description, Budget Highlights, and a Financial Summary table.

Supplemental Information

The Supplemental Information section includes financial policies, budget process explanation and calendar, supplemental data and charts about the county, and a glossary of terms used in this document.



JOHNSON COUNTY

Finance Department

Dana Aschenbrenner, Finance Administrator

Dan Grady, Budget Analyst

John Hannaford, Budget Analyst

June 3, 2016

Dear Citizens of Johnson County,

I am pleased to present you with the fiscal year 2017 (FY17) annual budget that is for the period July 1, 2016 to June 30, 2017. The Johnson County Board of Supervisors began the budget process on November 20, 2015 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 8, 2016 and certified by the State of Iowa Department of Management on March 15, 2016.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Johnson County for the Annual Budget beginning July 1, 2015 (fiscal year 2016 budget). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

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

The Annual Budget is one of the most important decisions that the Board of Supervisors 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. This budget meets the needs as they are laid out in the Strategic Plan shown on pages 16-17.

Capital project budget priorities for FY17 are the design and construction of the Ambulance & Medical Examiner building, continuing work on the IWV Road project, an HVAC upgrade at the Health/Human Services building, and the remodeling of Courtroom 3A at the county courthouse. The Ambulance & Medical Examiner building design was completed by OPN Architects and is estimated to cost \$9 million. The IWV Road construction project includes widening and resurfacing of the road, and

reconfiguring the intersection at Hebl Road for a total of \$2,500,000. The HVAC upgrade for the Health/Human Services building will include replacement of the three rooftop units and a new control panel and is budgeted at \$600,000. The remodeling and upgrades of Courtroom 3A is anticipated to cost about \$350,000.

Every year the Board considers short term factors that may increase the budget (State unfunded mandates, negotiated increases in wages, higher benefit costs, etc.) as well as opportunities for savings (efficiencies through technology, green investments, operational efficiencies, lower fuel prices, etc.). 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 FY17 is that the county-wide valuation in taxable property increased by 7.62%. This taxable valuation growth allowed Johnson County to lower its county-wide tax rate by nearly 2% compared to the current year's tax rate yet still provides sufficient tax revenues to offset the anticipated increase in county payroll and benefit costs of about \$1,700,000.

Another short term factor in budgeting for FY17 is that multi-residential properties (apartment buildings) have been reclassified from commercial property classification to its own classification for the purpose of taxes. The total assessed valuation of multi-residential properties is \$479,062,751. There was a reduction of \$17,964,853 in taxable property valuation in the county due to: (1) the change from commercial classification with a rollback rate of 90% to a multi-residential classification with 86.25%, and (2) the state paying rollback replacement to the county only for commercial property and not for multi-residential property. The long term impact is explained in the Budget Summary section of this document.

In FY17 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 affordable housing in Johnson County. After a meeting with local affordable housing organizations, a budget item for \$600,000 was added to address the need. The funding will go to the Housing Trust Fund which will use the money to leverage more subsidized rental and housing units for low income residents. This investment in affordable housing may impact up to 56 residential units.

The largest capital project budgeted in FY17 is for the construction of a new facility for the Ambulance department. The Ambulance 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. The Board has budgeted funds for the construction of a new 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 FY17 budget has significant support for local food programs; area social service and economic development programs; preservation of

the historic County Poor Farm property and expanded use of its facilities; meeting unfunded/underfunded state mandates; and addressing the health, safety, and welfare needs of all Johnson County residents.

The rural tax levy is a part of the County's budgeted tax revenue, but is only paid by 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 FY17 include improvements to portions of the IWV Road, as well as maintenance of various gravel and sealcoat roads throughout the county.

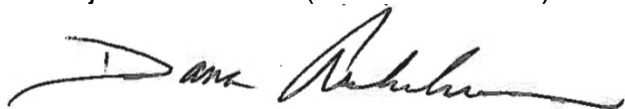
Detailed budget information was presented at a public hearing on February 29, 2016. At the hearing, information was presented about how the County property tax levy rate is impacted by a number of factors including property values and the State of Iowa's annual rollback factor over which local elected 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 in total, and the majority of the associated tax revenue 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. Progress on trail construction and other conservation projects totaling \$1.55 million dollars is budgeted in the upcoming fiscal year.

The Board has approved expenditures in the FY17 budget of \$102,468,933. The revenue from taxes levied on property totals \$53,418,147, which will fund approximately 52% of those budgeted expenditures. The remaining funding comes from various sources including fees and other charges for services, grants, other inter-governmental revenues, short-term borrowing and cash reserves.

What does all of this mean for taxpayers? Owners of commercial property in Iowa City will pay \$33.61 more, while commercial property owners in other cities will pay \$1.67 less annually per \$100,000 of assessed value than in FY16. Rural residential property owners will pay \$21.16 more annually per \$100,000 of assessed value, Iowa City residents will pay \$8.03 more, while other city residential property owners will pay \$14.00 more when compared to FY16. Ag land property owners in rural areas will pay \$42.20 more per \$100,000 of assessed value than they did in FY16.

The tax burden shift 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 rate) for commercial and multi-residential properties.



Dana Aschenbrenner
Finance Administrator

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*

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.

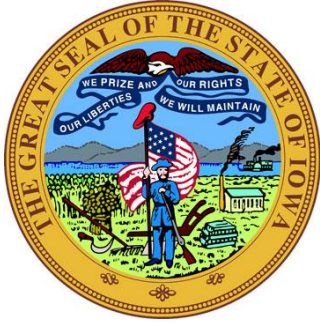
Until the late 1830s the area known today as Johnson County was nothing more than wilderness and a hunting ground for the Fox and Sac Indians. Between 1832 and 1837 the Indians were stripped of their lands by treaty. Soon settlers began to move into the county. The county was established in 1837 by the 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 a bill was approved to relocate the seat of government for the Territory of Iowa. The site was to be within the boundaries of Johnson County, and it was to be named Iowa City. Three commissioners met and selected a site two miles north of Napoleon on May 1, 1839.

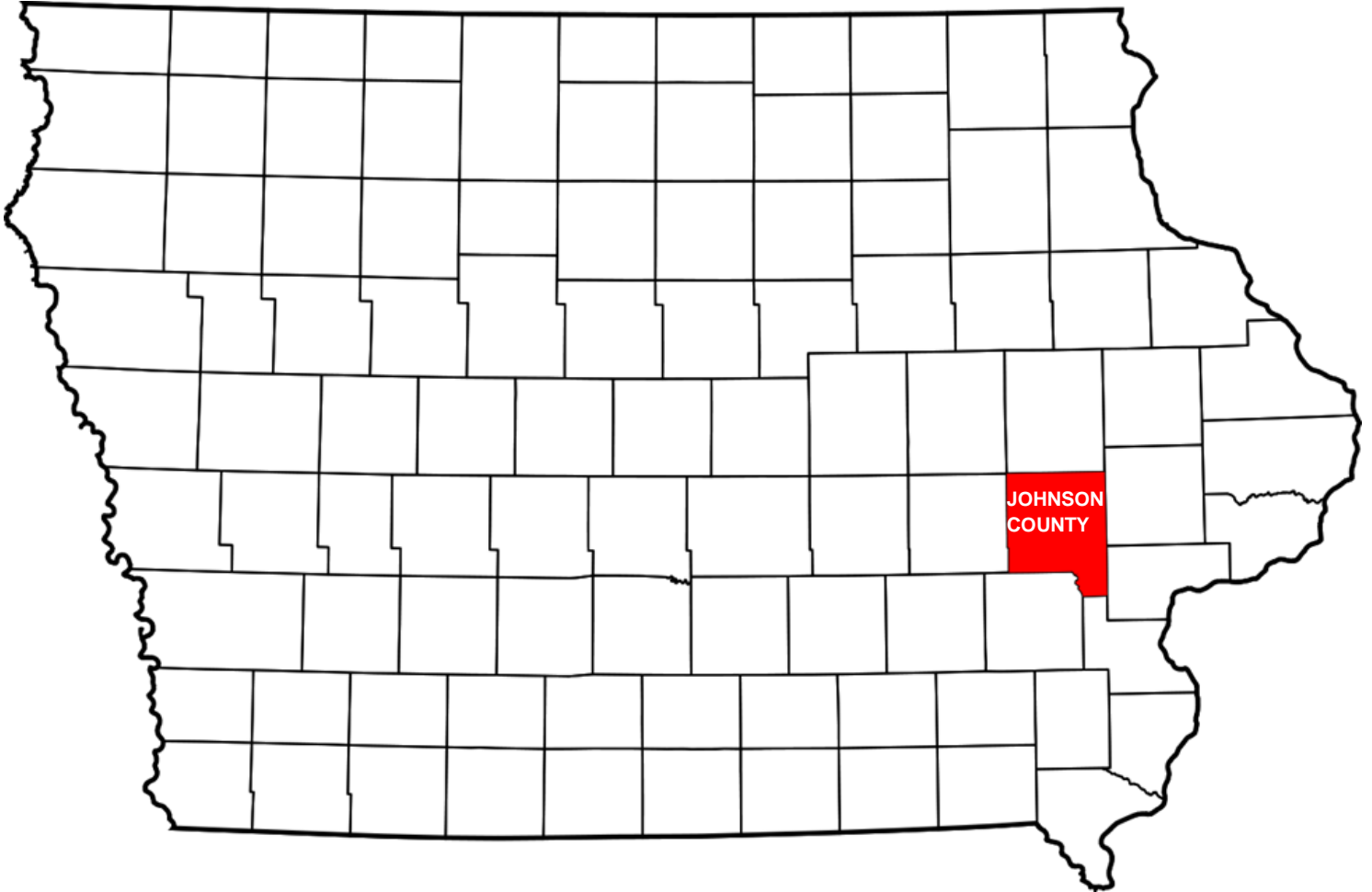
On December 31, 1839, an Act was passed to relocate the county seat of Johnson County with orders to keep present and future populations in mind. The site of the new county seat was easily chosen as Iowa City, the future capital of the Iowa Territory. In January 1855, the Fifth General Assembly voted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

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

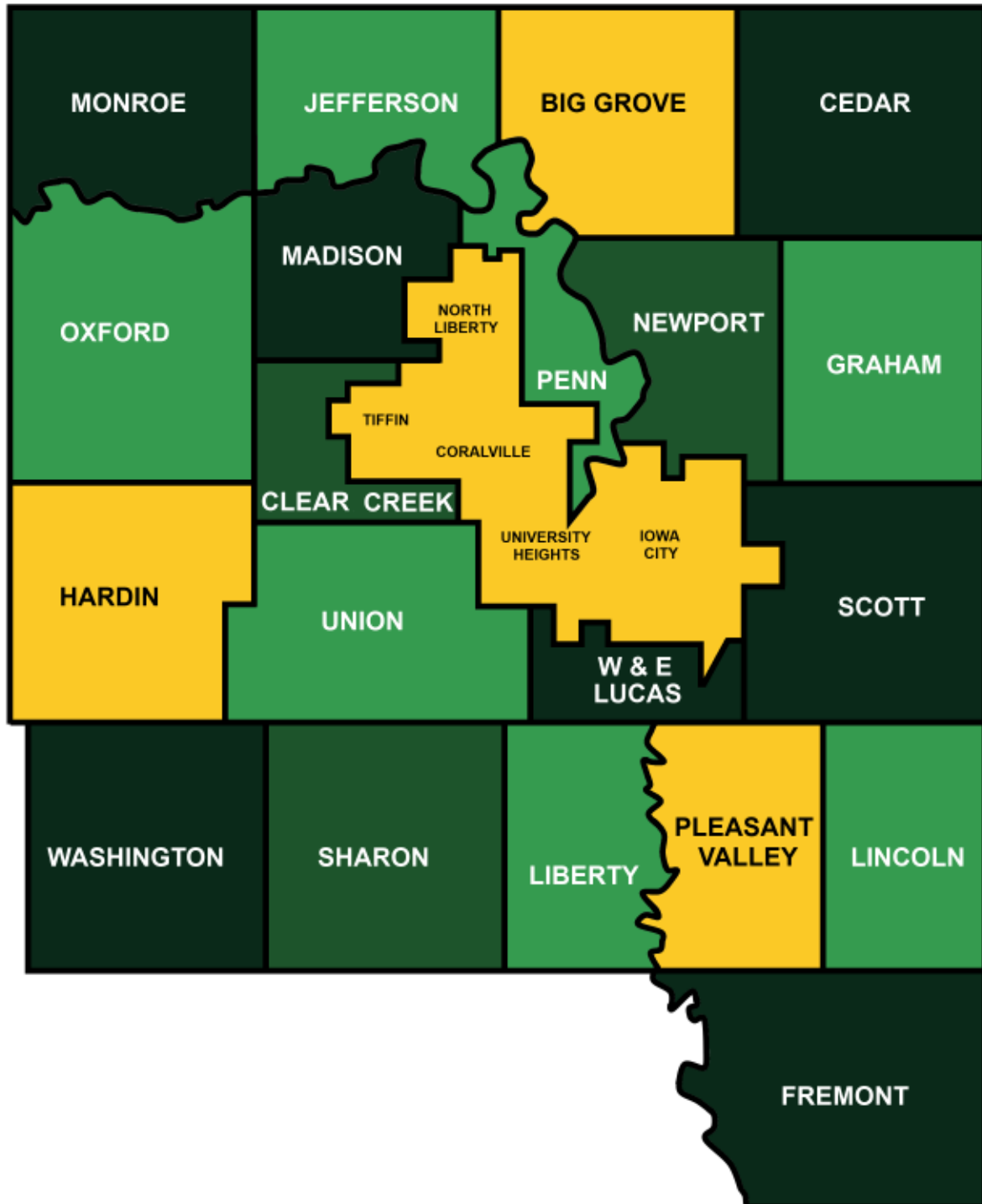
Johnson County government served an estimated 144,251 residents in 2016. Johnson County has over 20 departments and 500 employees which provide a variety of services including law enforcement, maintaining records and vital statistics, elections, managing the court and jail, building and maintaining roads 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



Rod Sullivan
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



Terrence Neuzil
County Supervisor
Resigned: 11/30/2015



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



Lisa Green-Douglas
County Supervisor
Term: 01/27/16 - 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
Jan Shaw	Mental Health/Disability Services
Eldon Slaughter	Physical Plant
Rick Dvorak	Planning, Development, and Sustainability
Doug Beardsley	Public Health
Tom Brase	SEATS
Greg Parker	Secondary Roads
Lynette Jacoby	Social Services
Gary Boseneiler	Veterans Affairs

BOARDS AND COMMISSIONS

ADMINISTRATIVE BOARDS & COMMISSIONS

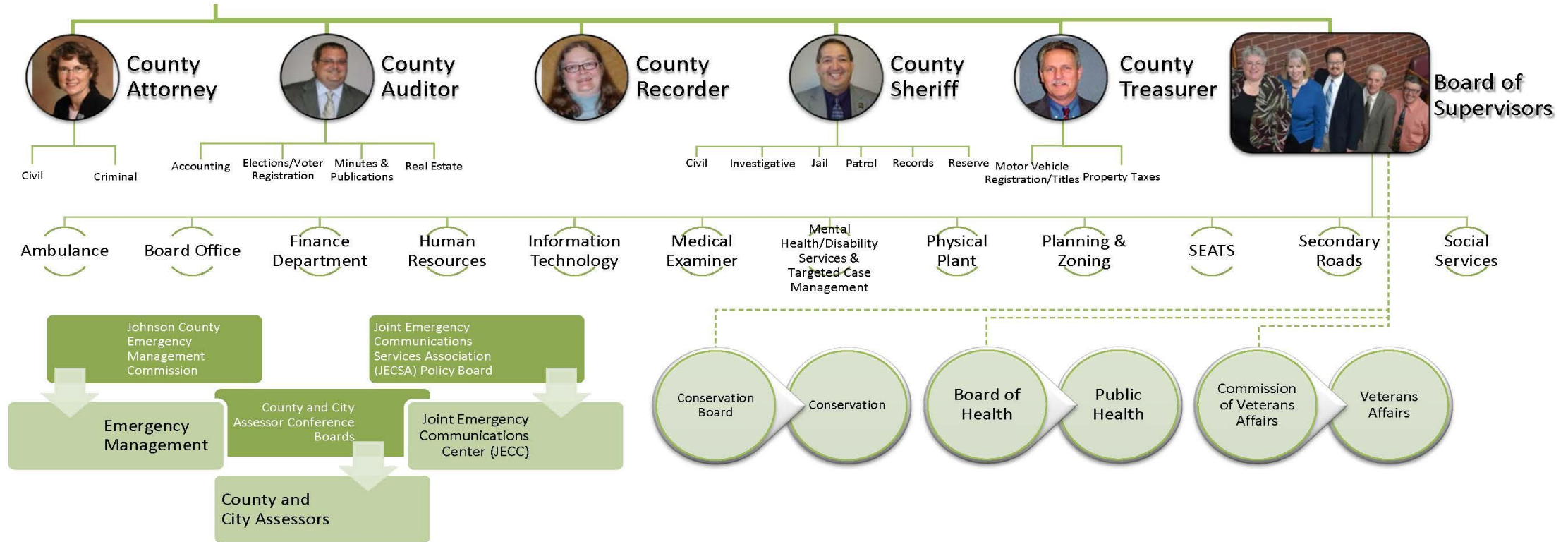
Civil Service Commission
Compensation Board
Compensation Commission
Johnson County/Iowa City Airport Zoning Board of Adjustment
Johnson County/Iowa City Airport Zoning Commission
Judicial Magistrate Appointing Commission
Mental Health/Disability Services Planning Council
Planning & Zoning Commission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

ADVISORY BOARDS & COMMISSIONS

Board of Health
Building Code Board of Appeals
Commission of Veterans 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

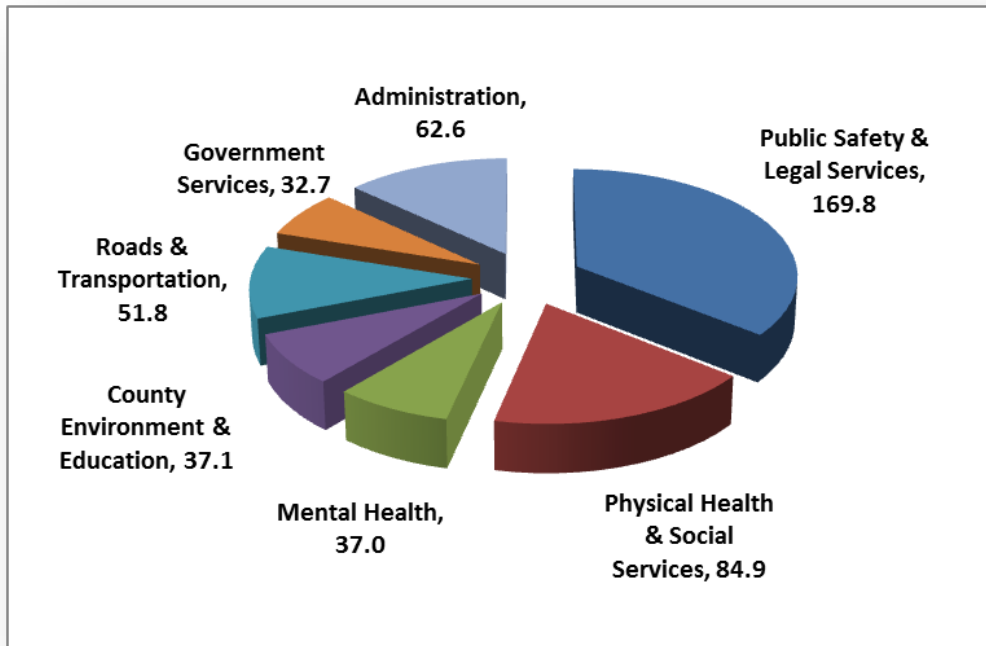


County of Johnson, Iowa Organizational Chart

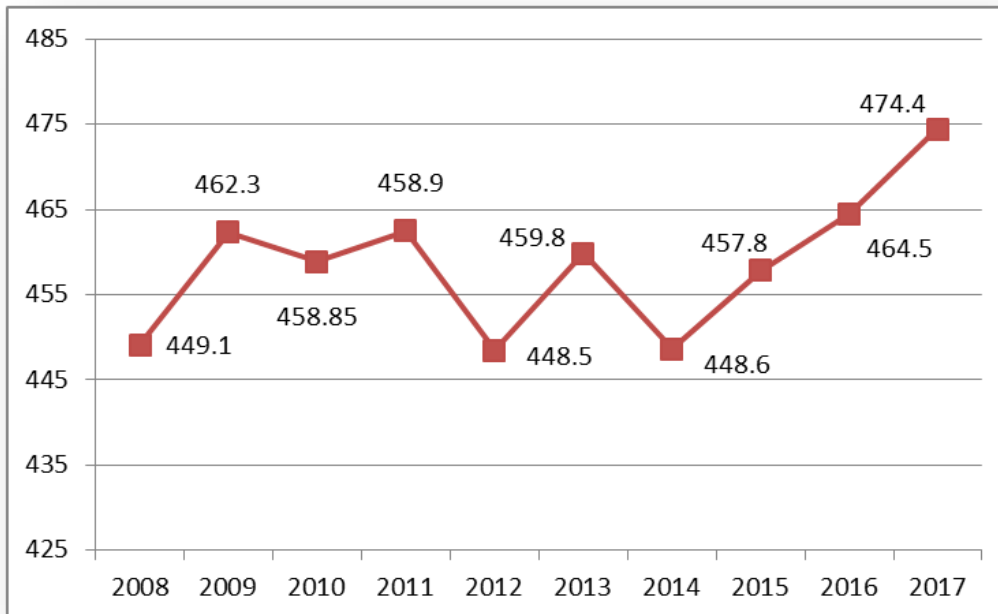
COUNTY EMPLOYEES BY SERVICE AREA/DEPARTMENT FOR THE LAST TEN YEARS

Service Area/Department	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Change
Public Safety & Legal Services											
Ambulance	36.5	38.5	37.9	39.9	40.0	39.9	40.3	40.3	42.4	43.4	1.0
County Attorney	21.2	21.2	21.2	20.9	21.5	21.3	18.3	19.3	20.1	21.6	1.5
Medical Examiner	2.5	2.4	3.0	3.0	4.6	4.6	5.0	5.2	5.7	5.7	0.0
Sheriff	96.9	101.0	101.0	103.2	91.2	92.1	92.1	93.2	97.8	98.8	1.0
Physical Health & Social Services											
Public Health	37.3	38.4	38.1	38.9	36.5	37.5	37.5	36.4	36.9	36.9	0.0
SEATS	28.2	29.8	31.2	29.9	32.3	34.9	34.8	36.1	36.7	36.7	0.0
Social Services	9.3	9.3	9.3	9.6	9.6	8.5	8.5	8.5	8.5	8.5	0.0
Veterans Affairs	0.6	0.6	0.6	1.0	0.8	0.8	1.0	1.0	1.0	1.0	0.0
Mental Health											
MH/DS	37.5	40.5	40.5	41.0	35.5	37.0	36.0	11.0	11.0	11.0	0.0
Targeted Case Management	0.0	0.0	0.0	0.0	0.0	0.0	0.0	26.0	26.0	26.0	0.0
County Environment & Education											
Conservation	16.5	16.2	16.9	17.4	17.7	18.8	18.8	20.8	24.1	25.1	1.0
Planning & Zoning	10.5	10.2	9.0	9.2	10.0	11.5	11.5	11.5	11.5	11.5	0.0
Roads & Transportation											
Secondary Roads	50.7	50.5	49.5	49.8	48.8	48.8	48.8	49.8	49.8	51.8	2.0
Government Services											
Auditor/Elections	15.9	16.6	14.8	14.0	13.9	18.9	12.9	13.7	9.7	9.7	0.0
Recorder	9.0	9.0	9.0	9.0	9.0	8.0	8.0	8.0	8.0	8.0	0.0
Treasurer	16.0	16.0	16.0	15.0	15.0	15.0	14.1	14.1	14.0	15.0	1.0
Administration											
Auditor/Accounting	18.5	18.5	18.5	18.5	19.0	19.1	17.6	17.1	16.5	16.5	0.0
Board of Supervisors	8.0	8.0	6.8	6.8	7.3	7.3	6.8	6.8	6.8	6.8	0.0
County Attorney	12.4	12.4	12.4	12.2	12.6	12.5	10.8	10.8	10.8	10.8	0.0
Human Resources	3.6	3.6	3.6	3.6	3.6	3.7	3.7	3.7	3.7	5.1	1.4
Information Services	12.0	11.6	11.6	11.6	11.6	11.6	11.1	11.5	11.5	12.5	1.0
Finance	0.0	0.0	0.0	0.0	0.0	0.0	3.0	3.0	3.0	3.0	0.0
Physical Plant	6.0	8.0	8.0	8.0	8.0	8.0	8.0	10.0	9.0	9.0	0.0
TOTAL FTE	449.1	462.3	458.9	462.5	448.5	459.8	448.6	457.8	464.5	474.4	9.9

FY17 FULL TIME EQUIVALENT BY SERVICE AREA



FY17 FULL TIME EQUIVALENT TREND



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 that 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 \$4,758,754 in tax revenues during FY2017 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 levy, TIF areas would contribute very little towards the cost of our county's operations, services or projects. By using the Debt Service tax levy for the \$15,000,000 of qualified bonding opportunities in FY 2017, the TIF areas within Johnson County will contribute ~\$2,000,000 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 6.6% or \$24.88 per \$100,000 of taxable valuation.

In FY18 the Coral Ridge Mall TIF is scheduled to end. If the increment is returned to the tax rolls the potential county tax revenue would increase by approximately \$900,000 from that point forward.

FY17 Property Tax Dollars Diverted by City TIF Projects

Receiving City	TIF Dollars Diverted
Coralville	19,699,292
North Liberty	4,276,891
Iowa City	2,233,022
Tiffin	855,783
Solon	519,920
Shueyville	459,932
Lone Tree	369,667
Swisher	221,954
Oxford	87,000
All Cities	28,723,461

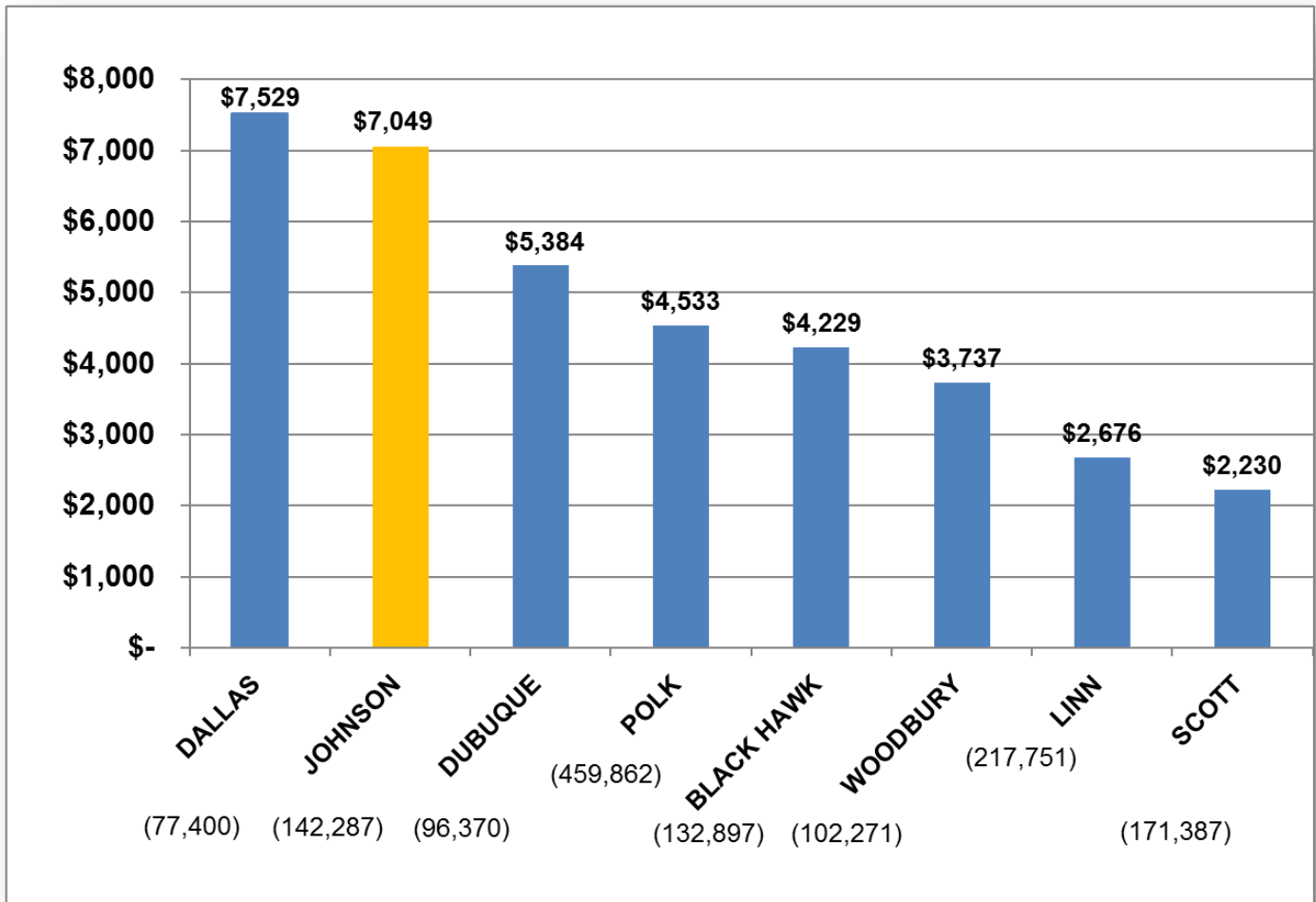
Authorities Losing Tax Revenue	TIF Dollars Diverted
All Schools	11,309,875
All Cities	11,063,528
Johnson County	5,121,951
Area School	790,476
County & City	346,444
Ag Extension	81,216
2 Townships	6,674
State of Iowa	3,297
All jurisdictions	28,723,461

Note: Johnson County is based on 2015 valuations, all other on 2014 valuations

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

County	Tax Increment Valuation		
	Rural	Urban	Total
POLK	4,896,038	2,079,839,645	2,084,735,683
JOHNSON	0	1,003,002,190	1,003,002,190
LINN	2,382,085	585,736,056	588,118,141
DALLAS	3,650,078	579,116,806	582,766,884
BLACK HAWK	0	561,963,937	561,963,937
DUBUQUE	3,988,920	514,855,632	518,844,552
SCOTT	0	413,836,841	413,836,841
WOODBURY	10,083,867	372,113,098	382,196,965

Tax Increment Per Capita Top 8 counties in Iowa using 2014 Census



BUDGET SUMMARY



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Revenue Summary

Revenues (excluding long-term debt proceeds, operating transfers in and fixed asset sales) for FY17 are \$81,951,454, an increase of \$4,125,003 or 5.3 % compared to FY16 re-estimated revenues.

Property Tax is the largest source of revenue for Johnson County. In FY17, Net Current Property Taxes of \$52,584,781 will be 64.2% of total county revenue. Property taxes increased by \$2,615,097 or 5.2% from FY16. The countywide levy rate decreased by ~\$0.13 making the FY17 countywide levy rate \$6.77140 per thousand dollars of taxable value. Rural residents will pay \$10.24079 per thousand dollars of taxable value with a rural levy rate of \$3.46939 per thousand dollars of taxable value. Residential property taxpayers in Iowa City will pay on average \$8.03 or 2.2% more than in FY16. Ag land taxpayers in unincorporated areas will pay on average \$42.20 or 9.8% more than in FY16. Commercial taxpayers in Iowa City will pay on average \$33.61 more than in FY16 and commercial tax payers in other Johnson County cities will pay on average \$1.67 less than in FY16.

The residential property rollback rate is 55.6259% in FY17, down from 55.7335% in FY16, meaning that home owners were taxed on slightly less of their property value in FY17 compared to FY16.

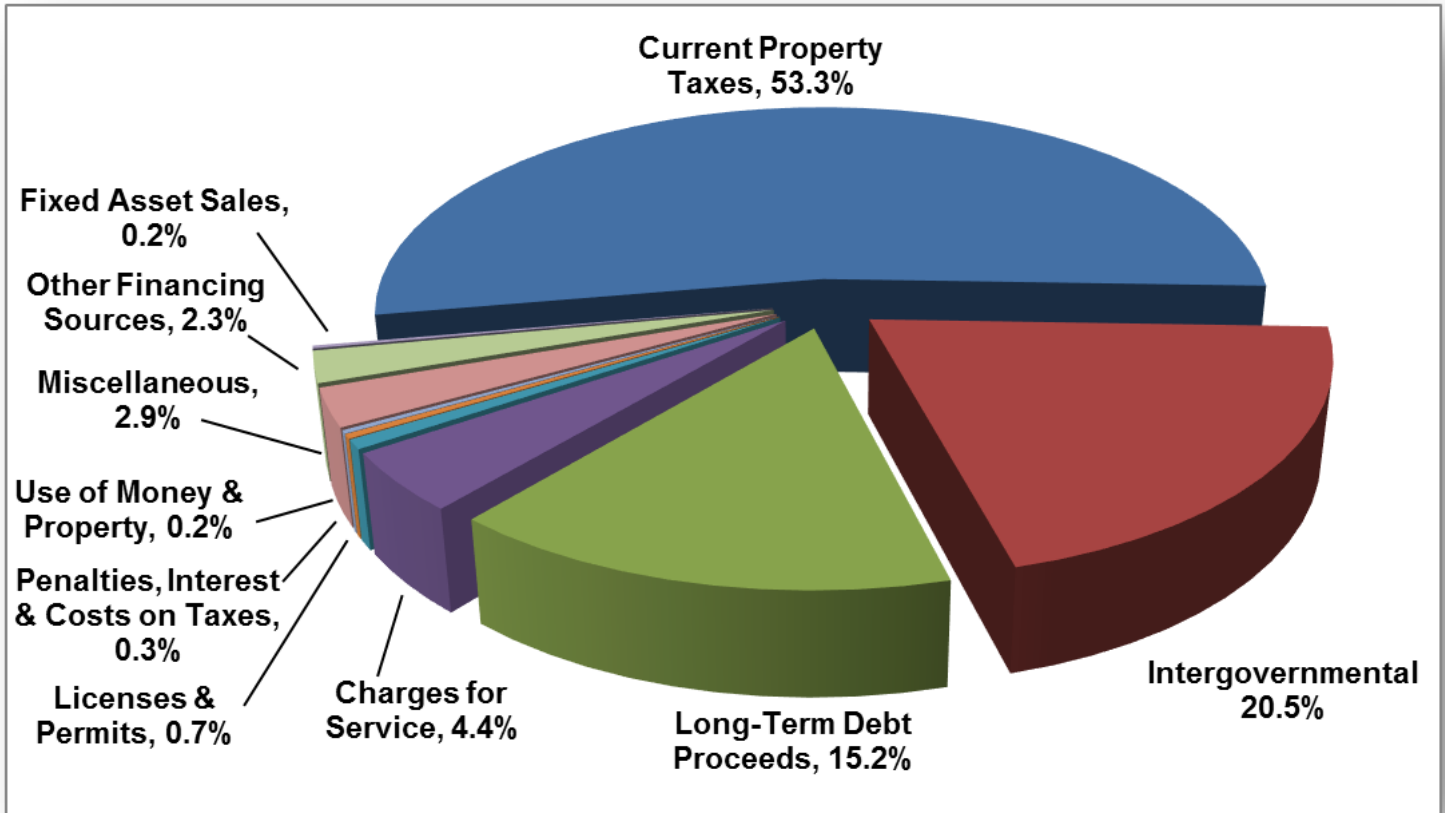
Out of the 99 counties in the State of Iowa, Johnson County ranked 33rd highest in FY16 county-wide levy rate and 49th highest in FY16 total rural levy rate.

Intergovernmental revenue is the second highest portion of total revenues at \$20,128,213 or 24.6% of the total, an increase of \$1,142,739 or 6% compared to FY16. While federal grant funding was reduced by \$447,598, state shared revenues and state replacement against levied taxes increased dramatically by \$1,442,965. This increase is due mainly to an increase in gas/road use taxes of \$708,146 between the FY16 re-estimates and the FY17 budget.

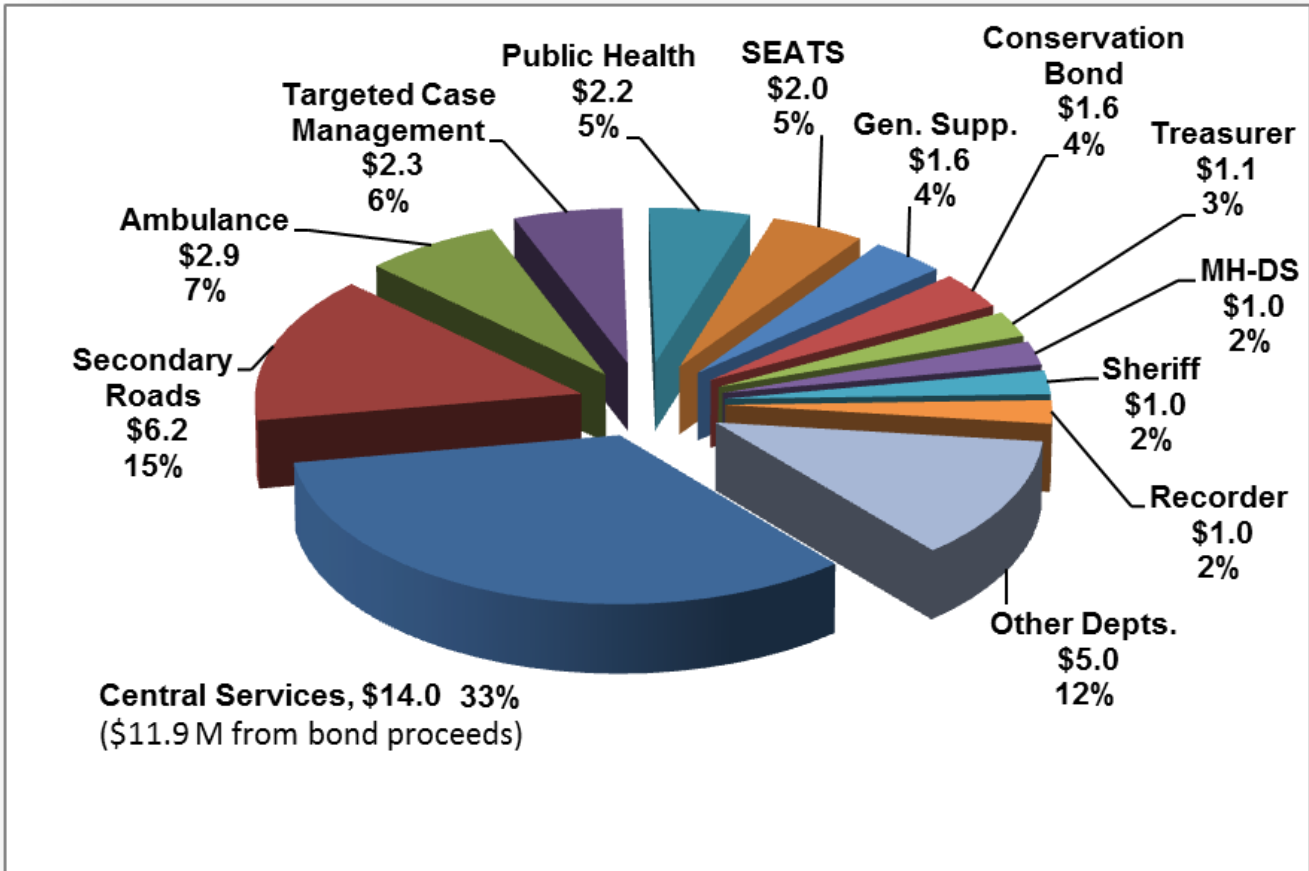
The remaining 11.2% of total revenues is made up of several other sources that include Charges for Service \$4,323,487; Miscellaneous \$2,811,978; Other County Taxes \$833,368; Licenses and Permits \$700,925; Penalties, Interest & Costs on Taxes \$329,000; and the Use of Money and Property \$239,704. Charges for Service and Miscellaneous had the largest combined increase at \$341,764 mainly due to an increase of \$240,553 in Ambulance call fees.

Other Financing Sources are inflows of current financial resources that are not reported as revenues by the county. Operating Transfers In (transfer of monies between county funds) is the largest portion of Other Financing Sources at \$17,506,460 or 53.5% of the total Other Financing Sources, a decrease of \$3,314,560 or 15.9% compared to the FY16 Operating Transfers In. Long Term Debt Proceeds is the second largest portion of Other Financing Sources at \$15,000,000 or 45.8% of the total Other Financing Sources, an increase of \$1,070,000 or 7.7% compared to FY16 budgeted debt proceeds re-estimate. Proceeds of Fixed Asset Sales are the remaining component of Other Financing Sources and comprise 0.7% of the total budgeted Other Financing Sources in the FY17 budget. Proceeds of Fixed Asset Sales are budgeted at \$209,500 in FY17, which is a decrease of \$1,150 or 0.5% compared to the FY16 re-estimate.

Revenues & Other Financing Sources by Type



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



**FY17 TAX CALCULATION WORKSHEET
REVENUES**

FUND AND DEPARTMENT	FY14	FY15		FY16				FY17		
	ACTUAL	ACTUAL	% RECV D	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC										
01 Ambulance	2,528,826	2,778,539	118%	2,435,059	-12%	-343,480	2,523,707	2,916,164	392,457	16%
02 Attorney	262,394	372,453	226%	338,837	-9%	-33,616	312,464	422,214	109,750	35%
03 Auditor/Accounting	10,298	10,933	128%	8,300	-24%	-2,633	8,300	10,050	1,750	21%
04 Public Health	1,887,118	2,131,966	95%	1,877,124	-12%	-254,842	1,877,124	2,178,730	301,606	16%
05 Board of Supervisors	990	568	440%	225	-60%	-343	225	225	0	0%
06 Human Resources	0	3,000	0%	0	0%	-3,000	0	0	0	0%
07 Information Services	48,044	42,917	85%	45,700	6%	2,783	45,700	45,700	0	0%
08 Sheriff	994,040	965,609	114%	941,151	-3%	-24,458	941,151	988,279	47,128	5%
10 Medical Examiner	232,111	233,384	115%	209,484	-10%	-23,900	209,484	232,984	23,500	11%
11 Recorder	951,251	936,858	90%	1,039,515	11%	102,657	1,039,515	979,715	-59,800	-6%
12 SEATS	1,827,552	1,728,039	107%	1,976,424	14%	248,385	1,976,424	2,016,798	40,374	2%
14 Treasurer	1,121,948	1,187,816	121%	1,071,345	-10%	-116,471	1,071,345	1,076,545	5,200	0%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	87,605	85,481	102%	87,700	3%	2,219	87,700	107,700	20,000	23%
18 Central Services	9,296,786	13,783,073	100%	13,362,378	-3%	-420,695	13,362,378	14,030,913	668,535	5%
19 Planning & Zoning	344,801	349,342	143%	341,110	-2%	-8,232	341,110	396,110	55,000	16%
20 Block Grants	10,000	10,000	100%	10,000	0%	0	10,000	10,000	0	0%
24 Conservation	166,741	117,630	115%	133,853	14%	16,223	132,534	135,000	2,466	2%
25 County Farm	40,105	47,768	111%	37,700	-21%	-10,068	37,700	32,700	-5,000	-13%
31 EMS	10,116	4,000	119%	8,490	112%	4,490	25,656	25,000	-656	-3%
41 Institutional Accounts	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	2,865,859	2,226,055	94%	2,684,625	21%	458,570	2,000,000	2,339,765	339,765	17%
45 Social Services	312,384	282,007	106%	285,300	1%	3,293	254,000	299,112	45,112	18%
50 Veterans Affairs	11,000	10,000	110%	10,000	0%	0	13,700	10,000	-3,700	-27%
54 Juvenile Crime Prevention	16,662	3,500	167%	14,000	300%	10,500	2,000	24,000	22,000	1100%
98 Revenue/Expense Adjustment	0	0		1,400,000	0%	1,400,000	1,400,000	1,400,000	0	0%
TOTAL	23,026,631	27,310,938		28,318,320		1,007,382	27,672,217	29,677,704	2,005,487	
GENERAL SUPPLEMENTAL										
21 Block Grants	1,780,536	1,150,975	100%	1,325,881	15%	174,906	1,325,881	1,616,453	290,572	22%
22 Insurance	184,378	130,602	46%	105,000	-20%	-25,602	65,000	80,000	15,000	23%
27 Juvenile Justice	0	0	0%	0	0%	0	0	0	0	0%
28 Court Services/Attorney	7,228	7,745	90%	4,550	-41%	-3,195	4,550	4,550	0	0%
33 Auditor/Elections	111,723	5,643	84%	112,919	1901%	107,276	112,919	1,550	-111,369	-99%
47 Court Services/Sheriff	505	0	100%	0	#DIV/0!	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0		150,000	0%	150,000	150,000	150,000	0	0%
TOTAL	2,084,370	1,294,965		1,698,350		403,385	1,658,350	1,852,553	194,203	
46 MH-DS	3,162,052	1,988,578	100%	2,561,150	29%	572,572	1,317,876	993,287	-324,589	-25%
RURAL BASIC FUND										
23 Block Grants	31,324	54,645	100%	48,207	-12%	-6,438	48,207	42,825	-5,382	-11%
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	0	-10,000	-100%
TOTAL	31,324	54,645		58,207		3,562	58,207	42,825	-15,382	

**FY17 TAX CALCULATION WORKSHEET
REVENUES**

FUND AND DEPARTMENT	FY14	FY15		FY16				TENTATIVE	FY17	
	ACTUAL	ACTUAL	% RECV'D	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	BUDGET	\$ DIFFERENCE	% DIFFERENCE
SECONDARY ROADS										
49 Secondary Roads	5,842,798	7,309,644	95%	4,980,745	-32%	-2,328,899	5,500,000	6,217,287	717,287	13%
98 Revenue/Expense Adjustment	0	0	0	0	0%	0	0	0	0	0%
TOTAL	5,842,798	7,309,644		4,980,745		-2,328,899	5,500,000	6,217,287	717,287	
SPECIAL REVENUE										0
32 REAP	52,039	51,058	60%	50,361	-1%	-697	50,861	51,011	150	0%
48 Road Construction Escrow	9,251	12,500	100%	0	-100%	-12,500	0	0	0	0%
56 Ambulance Special Revenue	6	6	100%	0	-100%	-6	0	0	0	0%
61 Courthouse Centenary	7	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	36,253	36,346	18%	200,000	450%	163,654	200,000	200,000	0	0%
69 Prosecutor Forfeiture	17,751	9,893	1479%	1,200	-88%	-8,693	4,200	1,200	-3,000	-71%
82 Conservation Trust	27,854	416,154	5%	456,625	10%	40,471	1,158,214	709,714	-448,500	-39%
83 Conservation Bond	0	1,350,000	0%	1,700,000	26%	350,000	1,700,000	1,550,000	-150,000	-9%
87 Recorder's Records Management	28,674	27,483	89%	30,000	9%	2,517	30,000	29,220	-780	-3%
90 Recorders Electronic Transaction	0	0	0%	0	0%	0	0	0	0	0%
TOTAL	171,835	1,903,447		2,438,186		534,739	3,143,275	2,541,145	-602,130	
CAPITAL PROJECTS										
38 Rural Capital Projects	0	0	0%	0	0%	0	0	0	0	0%
40 Technology	39,871	37,797	100%	0	-100%	-37,797	33,000	40,000	7,000	21%
81 Energy Reinvestment Fund	0	34,249	0%	0	-100%	-34,249	28,190	125,000	96,810	343%
44 Capital Expenditures	72,237	6,833	141%	0	-100%	-6,833	2,500	3,000	500	20%
85 Capital Projects	1,329,087	15,014	145%	0	-100%	-15,014	4,000	4,000	0	0%
TOTAL	1,441,195	93,893		0		-93,893	67,690	172,000	104,310	
65 DEBT SERVICE	28,033	307,726	100%	471,869	53%	164,143	471,869	450,056	-21,813	-5%
FUND TOTALS										
GENERAL BASIC	23,026,631	27,310,938		28,318,320			27,672,217	29,677,704	2,005,487	7%
GEN SUPPLEMENTAL	2,084,370	1,294,965		1,698,350			1,658,350	1,852,553	194,203	12%
MH-DS	3,162,052	1,988,578		2,561,150			1,317,876	993,287	-324,589	-25%
RURAL BASIC	31,324	54,645		58,207			58,207	42,825	-15,382	-26%
SECONDARY ROADS	5,842,798	7,309,644		4,980,745			5,500,000	6,217,287	717,287	13%
SPECIAL REVENUE	171,835	1,903,447		2,438,186			3,143,275	2,541,145	-602,130	-19%
CAPITAL PROJECTS	1,441,195	93,893		0			67,690	172,000	104,310	0%
DEBT SERVICE	28,033	307,726		471,869			471,869	450,056	-21,813	-5%
TOTAL	35,788,238	40,263,836		40,526,827		0	39,889,484	41,946,857	2,057,373	

Expenditure Summary

Expenditures (excluding transfers out) for FY17 totaled \$102,468,933 and increased by \$4,394,477 or 4.4% compared to FY16. Increased personnel costs of \$2,056,393 are due to annual wage increases, health insurance premium increase, 9.9 FTE of additional staff, and an increase in part time staff hours and compensation. The following service areas (listed on page 214 of the [glossary](#)) make up the expenditures for the county:

Public Safety and Legal Services expenses total \$23,615,540, an increase of \$333,972 and a 1.4% increase compared to FY16. This service area added 3.5 FTE, some of which were paid for by reducing expenses elsewhere and through a state grant. Operational expenses increased only minimally. This service area is the largest portion of expenses in the county budget, 23.0% of the FY17 budget.

Physical Health and Social Services expenses total \$10,256,294, an increase of \$518,581 and a 5.3% increase compared to FY16. The majority of the increase in expenses is due to an additional grant in the Preparedness program in the Public Health department. Operational expenses increased minimally. Physical Health and Social Services expenses comprise 10.0% of the county's total expense budget in FY17.

Mental Health and Disability Services expenses total \$8,489,374, an increase of \$18,268 and a 0.2% increase compared to FY16. The increase is largely due to personnel expenses. Mental Health and Disability Services expenses comprise 8.3% of the county's total expense budget in FY17.

County Environment and Education expenses total \$5,000,280, an increase of \$710,888 and a 16.6% increase compared to FY16. The majority of the increase in this area comes from \$600,000 in affordable housing funding that is a new initiative for this fiscal year. County Environment and Education expenses comprise 4.9% of the county's total expense budget in FY17.

Roads and Transportation expenses total \$9,567,031, an increase of \$812,651 and a 9.3% increase compared to FY16. The majority of the increase (\$484,000) comes from engineering and archeological survey costs for secondary roads projects. In addition, 2.0 FTE in personnel were added, road surface maintenance increased, and additional concrete work at the roads complex was added in FY17. Roads and Transportation expenses comprise 9.3% of the county's total expense budget in FY17.

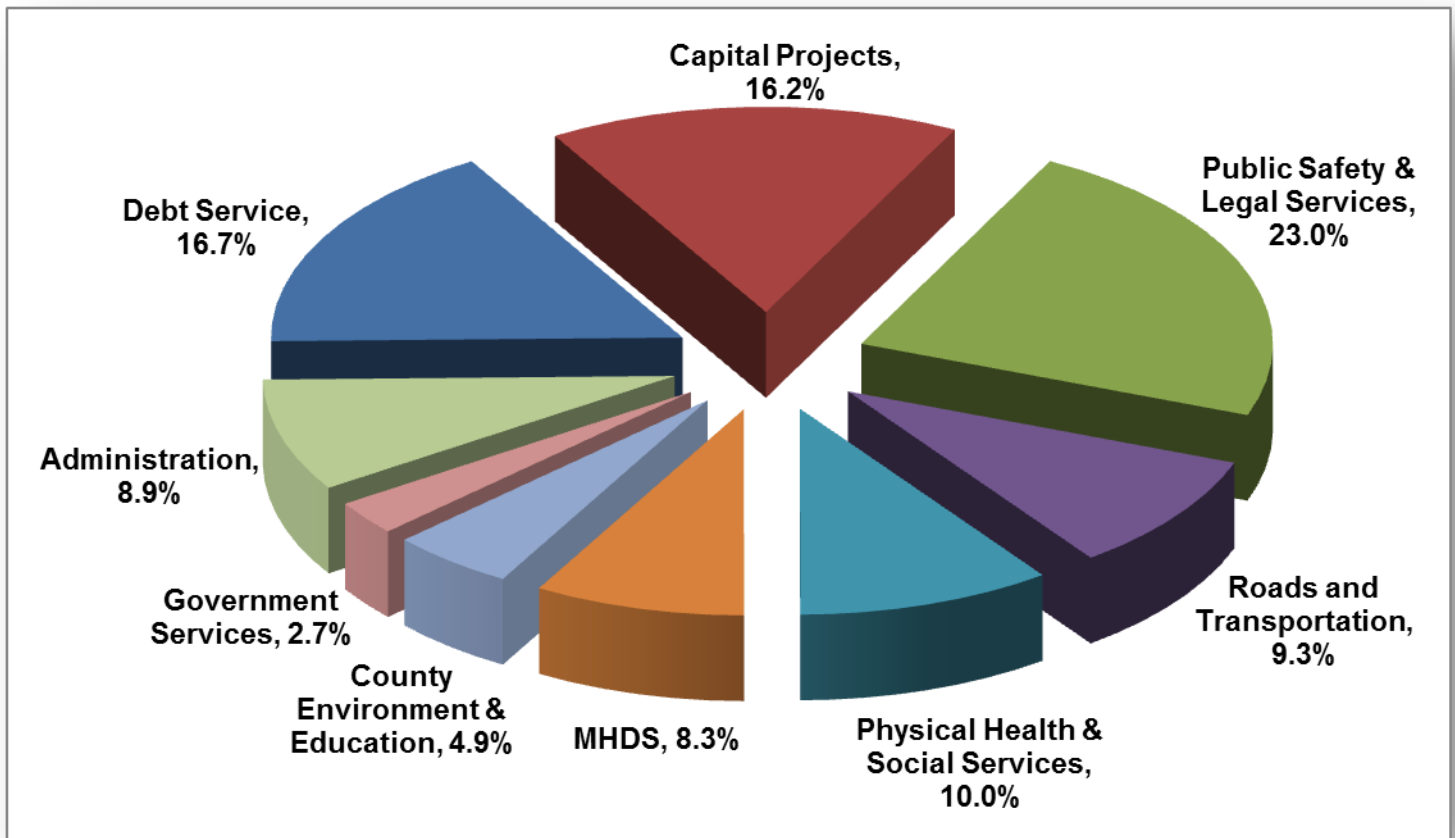
Government Services to Residents expenses total \$2,777,889, an increase of \$375,822 and a 15.6% increase compared to FY16. Additional costs of \$348,103 for the general election including additional personnel are the bulk of this expense increase. Government Services to Residents expenses comprise 2.7% of the county's total expense budget in FY17.

Administration expenses total \$9,080,432 an increase of \$580,848 and a 6.8% increase compared to FY16. This service area added 2.4 FTE of new personnel in the Human Resources and Information Technology departments that make up the majority of the increase in expenses. Administration expenses comprise 8.9% of the county's total expense budget in FY17.

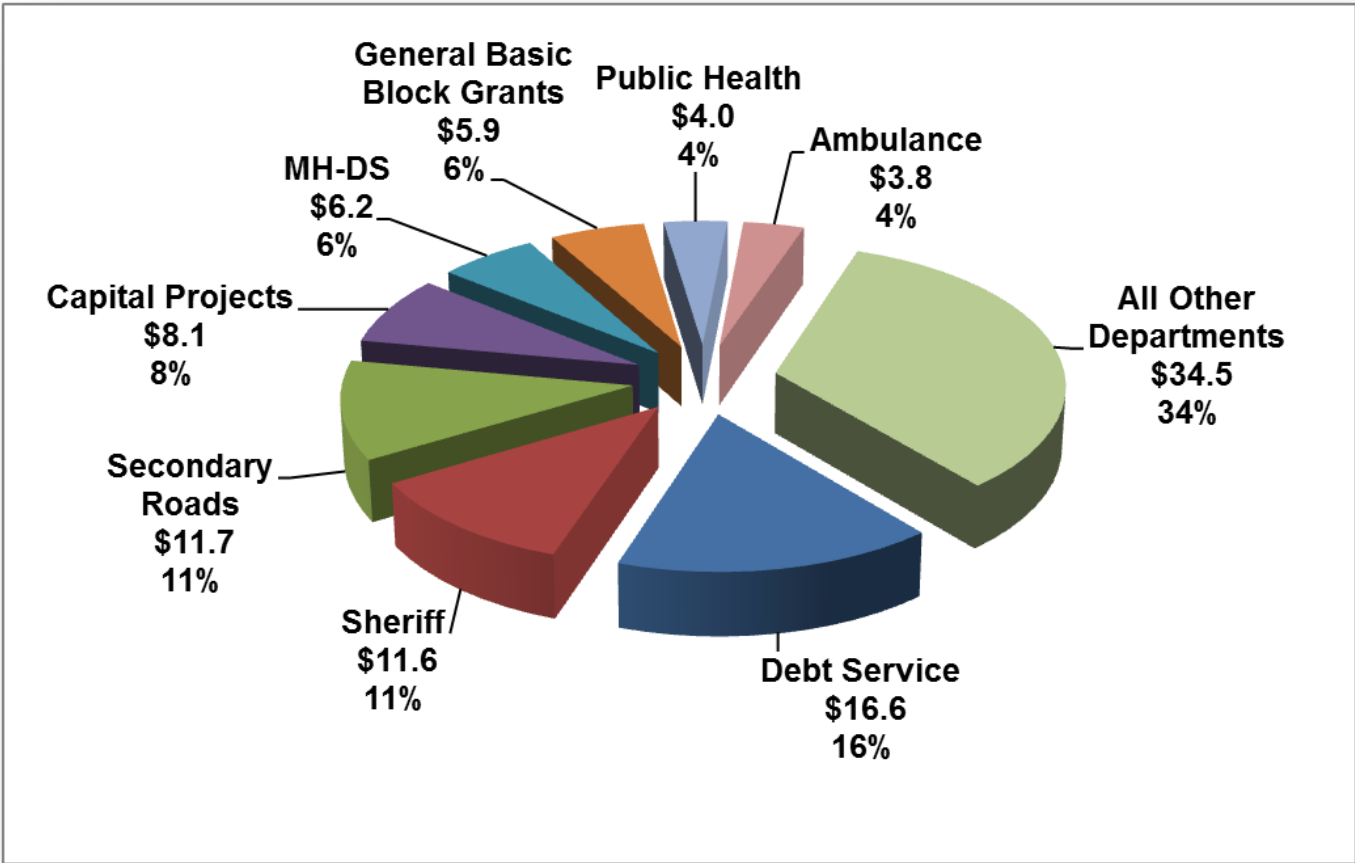
Debt Service expenses total \$17,107,388, increased \$2,594,747 or 17.9% compared to FY16. The majority of the expense increase is for principal repayment and interest costs, particularly those expenses related to the county's short-term debt borrowings. Debt Service expenses comprise 16.7% of the county's total expense budget in FY17.

Capital Projects expenses total \$16,570,205, a decrease of \$1,551,300 or 8.6% compared to FY16. A reduction in secondary roads project expenses and the completion of several large projects in FY16 led to the decrease in expenses in this area. Capital Projects expenses comprise 16.2% of the county's total expense budget in FY17.

Expenses by Service Area



Expense Budgets by Department (in \$ millions)



**FY17 TAX CALCULATION WORKSHEET
EXPENDITURES**

FUND AND DEPARTMENT	FY14	FY15		FY16				FY17			
	ACTUAL	ACTUAL	% EXPENDED	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	REQUESTED BUDGET	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC											
01 Ambulance	3,230,458	3,383,917	95%	3,702,724	9%	318,807	3,791,372	3,813,040	3,813,040	21,668	1%
02 Attorney	2,621,262	2,822,135	95%	3,054,986	8%	232,851	3,046,123	3,127,211	3,127,211	81,088	3%
03 Auditor/Accounting	998,678	1,013,012	87%	1,191,221	18%	178,209	1,191,221	1,200,277	1,200,277	9,056	1%
04 Public Health	3,324,106	3,436,112	91%	3,586,899	4%	150,787	3,838,251	3,974,406	3,974,406	136,155	4%
05 Board of Supervisors	656,177	665,390	96%	718,424	8%	53,034	718,426	740,632	740,632	22,206	3%
06 Human Resources	322,720	331,730	98%	359,512	8%	27,782	359,512	469,031	469,031	109,519	30%
07 Information Services	1,054,557	1,113,380	90%	1,166,491	5%	53,111	1,166,491	1,272,012	1,272,012	105,521	9%
08 Sheriff	10,103,381	10,300,335	90%	11,699,118	14%	1,398,783	11,720,118	11,634,267	11,634,267	-85,851	-1%
10 Medical Examiner	748,684	757,204	98%	852,636	13%	95,432	852,636	895,706	895,706	43,070	5%
11 Recorder	615,917	621,409	95%	664,795	7%	43,386	664,795	684,775	684,775	19,980	3%
12 SEATS	2,327,990	2,402,893	95%	2,696,415	12%	293,522	2,759,015	3,030,812	3,030,812	271,797	10%
14 Treasurer	1,000,756	935,905	88%	1,166,278	25%	230,373	1,166,278	1,245,603	1,245,603	79,325	7%
15 Finance	240,400	279,271	89%	298,245	7%	18,974	298,245	310,542	310,542	12,297	4%
17 Physical Plant	1,168,195	1,139,542	94%	1,404,940	23%	265,398	1,414,440	1,472,446	1,472,446	58,006	4%
18 Central Services	558,518	565,191	82%	737,428	30%	172,237	737,428	742,455	742,455	5,027	1%
19 Planning & Zoning	808,106	834,390	85%	987,664	18%	153,274	1,022,664	1,099,592	1,099,592	76,928	8%
20 Block Grants	5,261,373	4,950,540	100%	5,031,940	2%	81,400	5,008,940	5,933,457	5,933,457	924,517	18%
24 Conservation	1,600,008	1,712,133	100%	1,918,000	12%	205,867	1,952,500	2,003,370	2,003,370	50,870	3%
25 County Farm	37,907	4,590	100%	89,500	1850%	84,910	189,500	269,500	269,500	80,000	42%
31 EMS	5,200	19,273	61%	8,490	-56%	-10,783	25,656	25,000	25,000	-656	-3%
41 Institutional Accounts	175,552	45,453	72%	224,975	395%	179,522	193,850	193,850	193,850	0	0%
42 Targeted Case Management	2,744,536	2,051,582	90%	2,684,625	31%	633,043	2,446,925	2,282,265	2,282,265	-164,660	-7%
45 Social Services	1,289,694	1,193,206	90%	1,421,429	19%	228,223	1,421,429	1,535,551	1,535,551	114,122	8%
50 Veterans Affairs	119,853	126,560	68%	183,040	45%	56,480	183,040	185,351	185,351	2,311	1%
54 Juvenile Crime Prevention	211,483	264,666	89%	242,500	-8%	-22,166	307,500	307,500	307,500	0	0%
TOTAL	41,225,511	40,969,819		46,092,275		5,122,456	46,476,355	48,448,651	48,448,651	1,972,296	
GENERAL SUPPLEMENTAL											
21 Gen Suppl Blck Grnts	447,532	453,658	100%	458,483	1%	4,825	458,483	461,938	461,938	3,455	1%
22 Insurance	1,260,010	732,285	87%	1,140,500	56%	408,215	1,190,500	1,452,500	1,452,500	262,000	22%
27 Juvenile Justice	569,706	568,101	73%	776,436	37%	208,335	776,436	722,865	722,865	-53,571	-7%
28 Court Services/Attorney	90,566	111,090	52%	223,850	102%	112,760	223,850	223,850	223,850	0	0%
33 Auditor/Elections	712,027	722,444	91%	835,701	16%	113,257	895,701	1,143,847	1,143,847	248,146	28%
47 Court Services/Sheriff	40,732	18,989	92%	44,200	133%	25,211	44,200	44,200	44,200	0	0%
TOTAL	3,120,573	2,606,567		3,479,170		872,603	3,589,170	4,049,200	4,049,200	460,030	
46 MH-DS	5,624,214	4,059,366	81%	5,168,279	27%	1,108,913	6,058,539	6,207,109	6,207,109	148,570	2%
RURAL BASIC											
23 Block Grants	920,727	911,524	93%	969,783	6%	58,259	1,114,784	993,587	993,587	-121,197	-11%
TOTAL	920,727	911,524		969,783		58,259	1,114,784	993,587	993,587	-121,197	

**FY17 TAX CALCULATION WORKSHEET
EXPENDITURES**

FUND AND DEPARTMENT	FY14	FY15		FY16				FY17			
	ACTUAL	ACTUAL	% EXPENDED	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	REQUESTED BUDGET	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
49 SECONDARY ROADS	10,885,991	11,726,620	96%	10,372,465	-12%	-1,354,155	10,372,465	11,674,531	11,674,531	1,302,066	13%
SPECIAL REVENUE											
32 REAP	67,513	44,258	84%	40,000	-10%	-4,258	60,000	76,600	76,600	16,600	28%
48 Road Construction Escrow	0	0	0%	0	#DIV/0!	0	0	0	0	0	0%
56 Ambulance Special Revenue	0	0	0%	0	#DIV/0!	0	0	0	0	0	0%
61 Courthouse Centenary	0	3,337	0%	0	-100%	-3,337	0	0	0	0	0%
64 Historical Preservation	0	1,569	0%	0	-100%	-1,569	0	0	0	0	0%
68 Law Enforcement Proceeds	26,402	28,117	13%	200,000	611%	171,883	200,000	200,000	200,000	0	0%
69 Prosecutor Forfeiture	5,746	2,431	52%	7,500	209%	5,069	7,500	7,500	7,500	0	0%
82 Conservation Trust	58,264	644,329	51%	341,000	-47%	-303,329	1,142,100	1,194,355	1,194,355	52,255	5%
83 Conservation Bond	152,286	1,127,582	49%	1,700,000	51%	572,418	2,096,530	1,550,000	1,550,000	-546,530	-26%
87 Recorder's Records Management	16,780	11,491	37%	45,200	293%	33,709	45,200	45,200	45,200	0	0%
TOTAL	326,991	1,863,114		2,333,700		470,586	3,551,330	3,073,655	3,073,655	-477,675	
CAPITAL PROJECTS											
40 Technology	900,314	1,092,233	81%	1,062,242	-3%	-29,991	1,417,442	1,028,008	1,028,008	-389,434	-27%
44 Capital Expenditures	930,764	1,756,891	69%	1,548,463	-12%	-208,428	2,927,461	2,198,742	2,198,742	-728,719	-25%
81 Energy Reinvestment Fund	0	42,924	0%	25,000	-42%	-17,924	50,000	50,000	50,000	0	0%
85 Capital Projects	5,378,193	8,567,850	47%	7,275,000	-15%	-1,292,850	8,462,750	8,100,000	8,100,000	-362,750	-4%
TOTAL	7,209,271	11,459,898		9,910,705		-1,549,193	12,857,653	11,376,750	11,376,750	-1,480,903	
65 DEBT SERVICE	11,151,612	15,577,205	99%	14,054,158	-10%	-1,523,047	14,054,160	16,645,450	16,645,450	2,591,290	18%
FUND TOTALS											
GENERAL BASIC	41,225,511	40,969,819		46,092,275		5,122,456	46,476,355	48,448,651	48,448,651	1,972,296	4%
GENERAL SUPPLEMENTAL	3,120,573	2,606,567		3,479,170		872,603	3,589,170	4,049,200	4,049,200	460,030	13%
MH-DS	5,624,214	4,059,366		5,168,279		1,108,913	6,058,539	6,207,109	6,207,109	148,570	2%
RURAL BASIC	920,727	911,524		969,783		58,259	1,114,784	993,587	993,587	-121,197	-11%
SECONDARY ROADS	10,885,991	11,726,620		10,372,465		-1,354,155	10,372,465	11,674,531	11,674,531	1,302,066	13%
SPECIAL REVENUE	326,991	1,863,114		2,333,700		470,586	3,551,330	3,073,655	3,073,655	-477,675	-13%
CAPITAL PROJECTS	7,209,271	11,459,898		9,910,705		-1,549,193	12,857,653	11,376,750	11,376,750	-1,480,903	-12%
DEBT SERVICE	11,151,612	15,577,205		14,054,158		-1,523,047	14,054,160	16,645,450	16,645,450	2,591,290	18%
TOTAL	80,464,890	89,174,113		92,380,535		3,206,422	98,074,456	102,468,933	102,468,933	4,394,477	4%

STATEMENT OF ALL FUNDS

	FY14	FY15	FY16	FY16	FY17	%
	Actual	Actual	Original	Revised	Budgeted	Change
Revenues						
Property and other County tax	46,327,954	48,668,897	50,844,567	50,844,567	53,418,147	5.1%
Interest and penalty on property tax	330,695	324,801	329,000	329,000	329,000	0.0%
Intergovernmental	20,118,454	20,301,457	19,634,603	18,985,474	20,128,213	6.0%
Licenses and permits	649,116	681,851	646,225	646,225	700,925	8.5%
Charges for service	4,121,731	4,225,040	4,161,787	4,161,787	4,323,487	3.9%
Use of money and property	285,134	301,240	219,234	227,484	239,704	5.4%
Miscellaneous	2,210,147	1,462,841	2,629,378	2,631,914	2,811,978	6.8%
Total revenues	74,043,231	75,966,127	78,464,794	77,826,451	81,951,454	5.3%
Expenditures						
Operating						
Public Safety and Legal Services	20,445,480	20,606,731	23,116,404	23,281,568	23,615,540	1.4%
Physical Health and Social Services	8,498,656	8,454,081	9,411,761	9,737,713	10,256,294	5.3%
Mental Health & Disability Services	8,368,750	6,110,948	7,852,904	8,471,106	8,489,374	0.2%
County Environment and Education	3,581,434	3,683,062	4,144,391	4,289,392	5,000,280	16.6%
Roads and Transportation	8,615,818	8,893,785	8,754,380	8,754,380	9,567,031	9.3%
Governmental Services to Residents	2,005,740	2,011,967	2,402,067	2,402,067	2,777,889	15.6%
Administration	7,554,452	7,234,671	8,486,697	8,499,584	9,080,432	6.8%
Non-program	37,907	4,512	89,500	4,500	4,500	0.0%
Debt service						
Principal	11,145,000	15,615,000	14,070,000	14,070,000	16,720,000	18.8%
Interest	454,144	415,861	442,640	442,640	387,388	-12.5%
Capital projects	9,757,506	16,143,474	13,609,790	18,121,504	16,570,205	-8.6%
Total expenditures	80,464,887	89,174,092	92,380,534	98,074,454	102,468,933	4.5%
Excess (deficiency) of revenues over (under) expenditures	(6,421,656)	(13,207,965)	(13,915,740)	(20,248,003)	(20,517,479)	1.3%
Other financing sources (uses)						
Proceeds of General Long-term debt	9,900,000	14,000,000	13,930,000	13,930,000	15,000,000	7.7%
Sale of capital assets	62,213	6,644	210,650	210,650	209,500	-0.5%
Transfers in	19,542,052	15,419,978	20,826,704	20,821,020	17,506,460	-15.9%
Transfers out	(19,542,052)	(15,419,978)	(20,826,704)	(20,821,020)	(17,506,460)	-15.9%
Total other financing sources (uses)	9,962,213	14,006,644	14,140,650	14,140,650	15,209,500	7.6%
Net Change in Fund Balances	3,540,557	798,679	224,910	(6,107,353)	(5,307,979)	-13.1%
Fund balances, beginning of year	29,627,436	33,167,993	21,705,515	33,966,672	27,859,318	-18.0%
Fund balances, end of year	33,167,993	33,966,672	21,930,425	27,859,319	22,551,339	-19.1%

This statement includes all budgetary funds including the general fund, special revenue funds, capital projects fund, and the debt service fund. Individual fund summaries can be found in their corresponding sections of this budget document (P. 58-117).

Trends and Long Term Financial Plans

Over the last 10 fiscal years, taxable property valuations have increased an average of 4.8% and are forecasted to increase into the future. The countywide taxable valuation increased 7.6% or \$498,974,315 from FY16 to FY17. Historically the assessed value increased at an average rate of 4.6% while the taxable value has increased at an average rate of 4.9%. The difference is due to the rollback rate increasing at a higher percentage than the assessed value rate. It's likely this trend will continue in the future.

The FY17 residential property rollback rate of 55.6259% is a 0.19% decrease from FY16. This is a change from the trend of several years of rollback increases. For instance, the residential rollback rate increased 2.37% in FY16, increased 3.00% in FY15, increased 4.05% in FY14, and increased 4.58% in FY13. As the rollback rate increases, the taxable percentage of property's assessed value increases. Also in FY17 a new class of property was created, Multi-Residential, which was formerly a component of the Commercial property class. Multi-Residential property rollback rate for FY17 is 86.25%, which is a decrease from the prior year's Commercial rollback rate of 90.0% or a 4.17% decrease when compared to the FY16 rollback rate. The Multi-Residential rollback rate will continue to decline through FY23 at which point the Multi-Residential rollback factor will be equal to all other residential property's rollback factor and will be treated as the same into the future.

With the trend of assessed property value increasing each year and the rollback rate increasing each year, the county can generate additional tax revenues to offset the increase in personnel expenses each year without having to increase the tax levy rate. The resulting growth in tax revenues for FY17 would have been \$3,834,644 compared to FY16 if the levy rate had remained unchanged. If the property valuation growth rate increases by the historical average of 4.6% as noted above, the tax growth should be \$2,571,964 in FY18, \$2,690,274 in FY19, and \$2,814,027 in FY20.

Over the last ten fiscal years (FY08-FY17), the countywide levy rate has increased at the average of less than one half of one percent (0.5%) annually. During the same period, the rural levy rate has increased on average slightly more than seven tenths of one percent (0.7%) annually. The FY17 countywide levy rate has decreased 1.91% compared to FY16 and the rural levy rate remained the same as the FY16 rate. Relatively speaking, the county's levy rate has remained steady over the last several years.

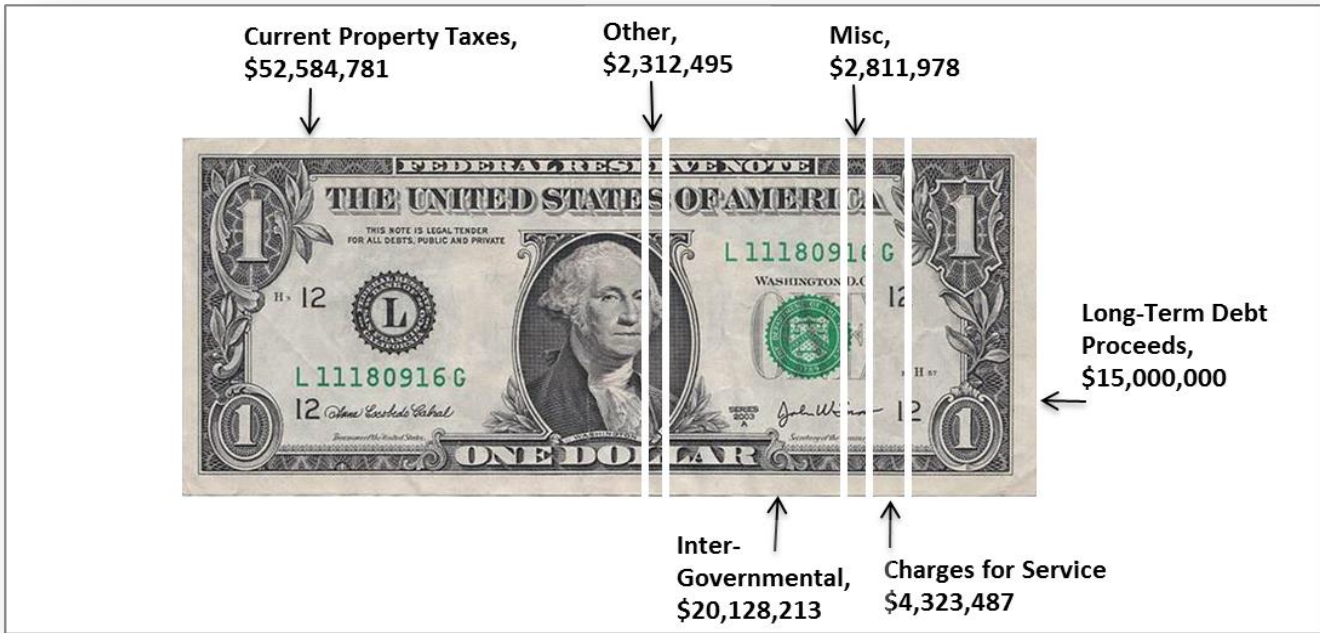
Long term financial plans for energy conservation and fleet vehicles are tied to **Strategic Priority I: Johnson County will build fiscal strength while minimizing property taxes through sound fiscal policies and management.** For energy conservation the county has a long term plan to replace lights, HVAC, and other systems, and to add solar panel systems. The Energy Reinvestment Fund plays a role in acquiring more energy efficient equipment and systems saving taxpayer dollars. Using a fleet of vehicles reduces redundant vehicle purchasing and fleet maintenance reduces repair costs, saving taxpayer dollars.

Long term financial plans for the maintenance of buildings, the jail, and courthouse renovations, plus improved security, and rehab of the county poor farm are all tied to **Strategic Priority II: Johnson County will provide safe, effective and efficient infrastructure.** The long term Maintenance and Capital Improvement Plan is shown in detail in a future section of this budget book and addresses

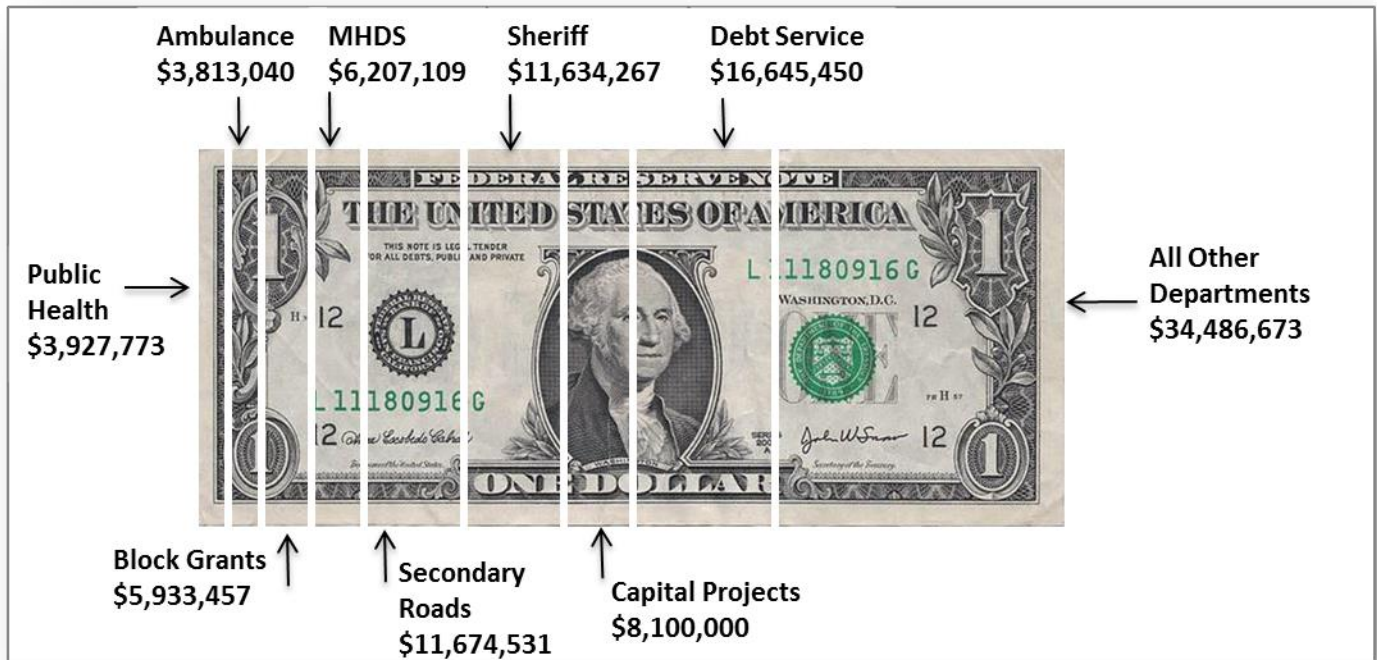
building upkeep and maintenance. Jail changes including new jail doors, central controls, and security features, and various courthouse renovations make those areas more secure, help them run more efficiently, and make them more effective at serving the public.

The long term financial plan for the future property tax valuation changes is to build cash reserves in order to reduce the impact of raising property taxes dramatically in any given fiscal year. Currently the county receives payment from the state for the reduction of the commercial property rollback from 100% to 90%. The commercial rollback replacement from the state will be capped at the FY17 dollar amount beginning in FY18. In FY17 properties such as apartments, mobile home parks, manufactured home communities and assisted living facilities were removed from the commercial property class and were given their own classification called multi-residential. This means the new property class moved from a rollback of 90% and receiving rollback replacement payment from the state to a rollback rate of 86.25% and no additional rollback replacement payment will be received from the State for that increased loss in taxable property value. The rollback rate for multi-residential will continue to drop until FY23 when it will reach the same rollback rate as residential property (currently 55.6259%). The reduction in taxable property value for this classification over those seven years is estimated to be \$744,033,900. All other property taxpayers will shoulder a larger share of the tax burden to make up for this loss of taxable property value.

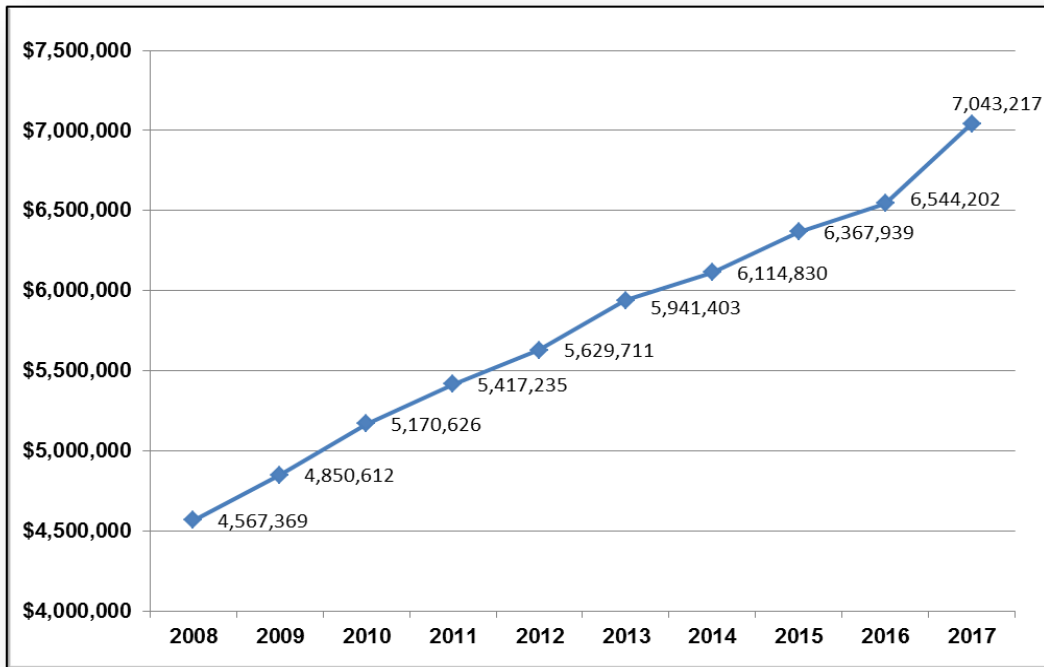
WHERE DOES THE MONEY COME FROM...



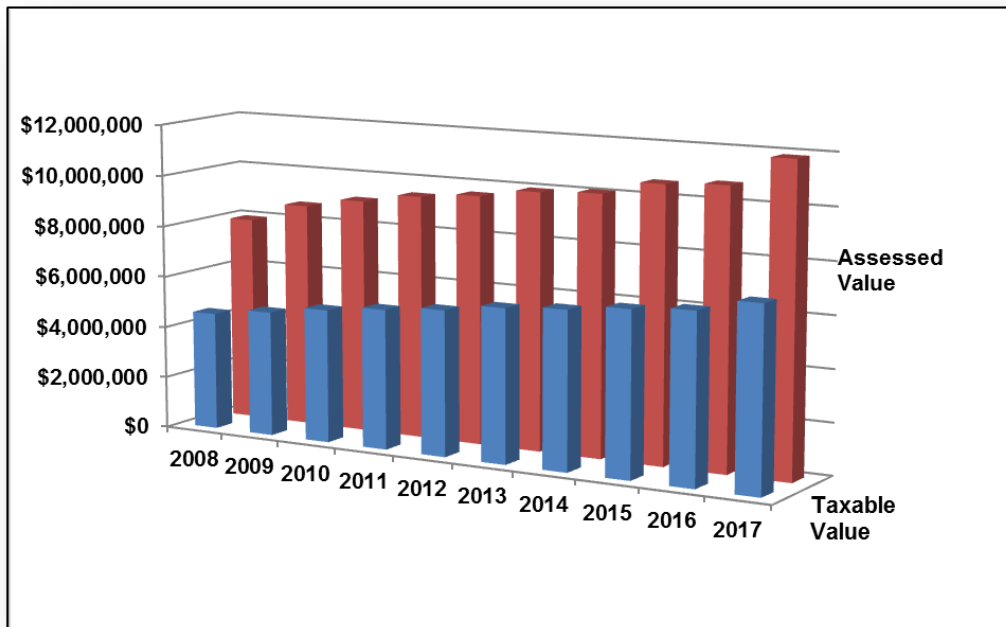
WHERE DOES THE MONEY GO...



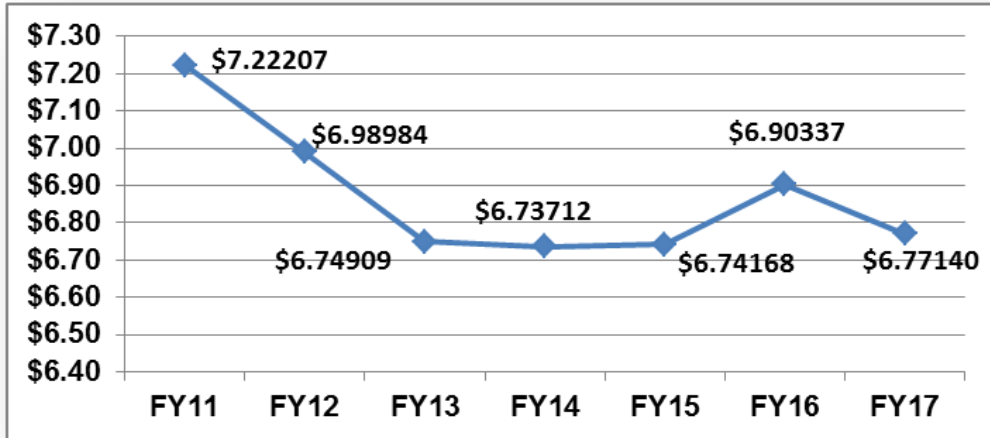
COUNTY-WIDE TAXABLE PROPERTY VALUATION TREND (in thousands)



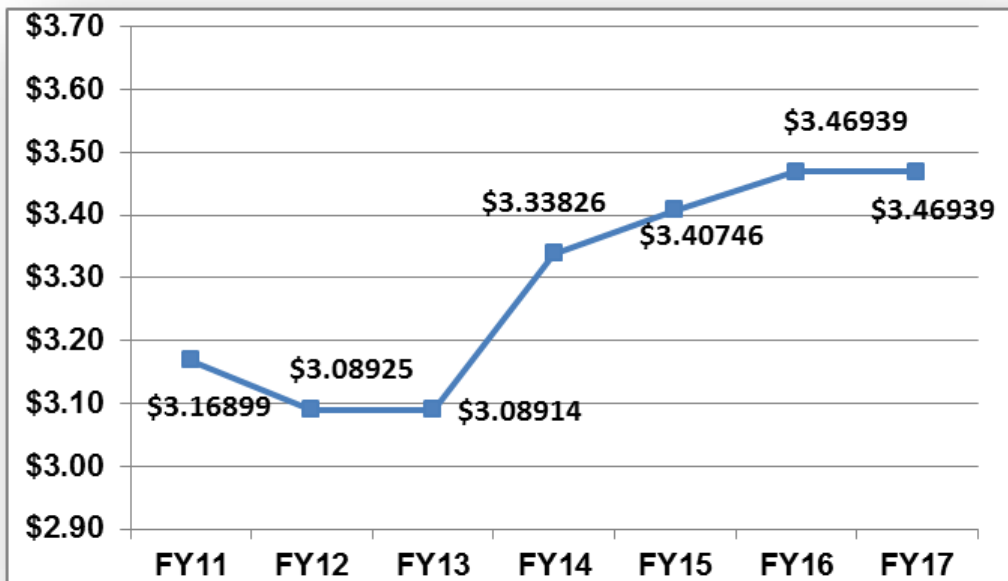
ASSESSED VS TAXABLE PROPERTY VALUATION (in thousands)



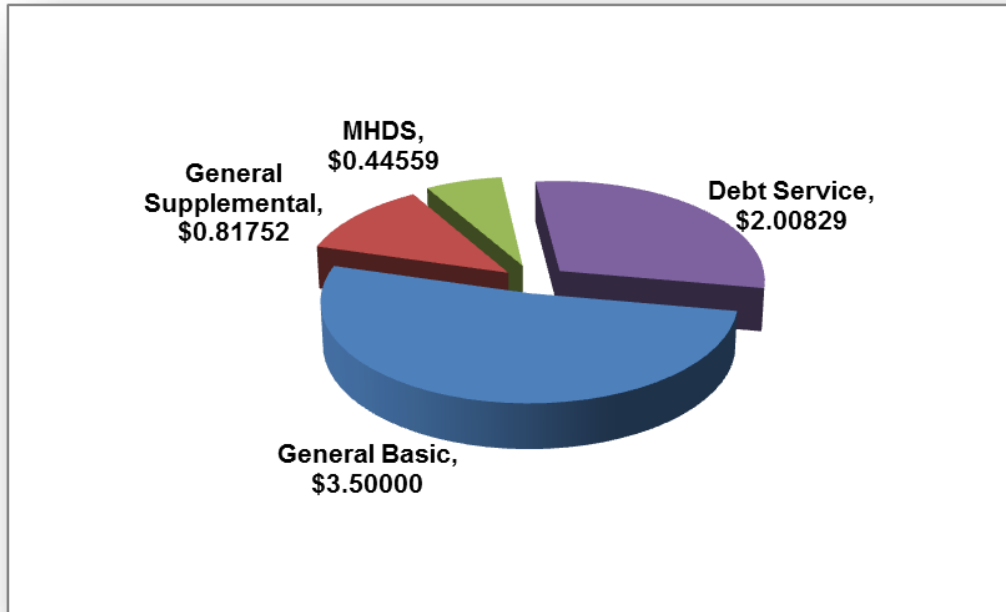
COUNTY-WIDE TAX LEVY TREND (per \$1,000 of Taxable Property Valuation)



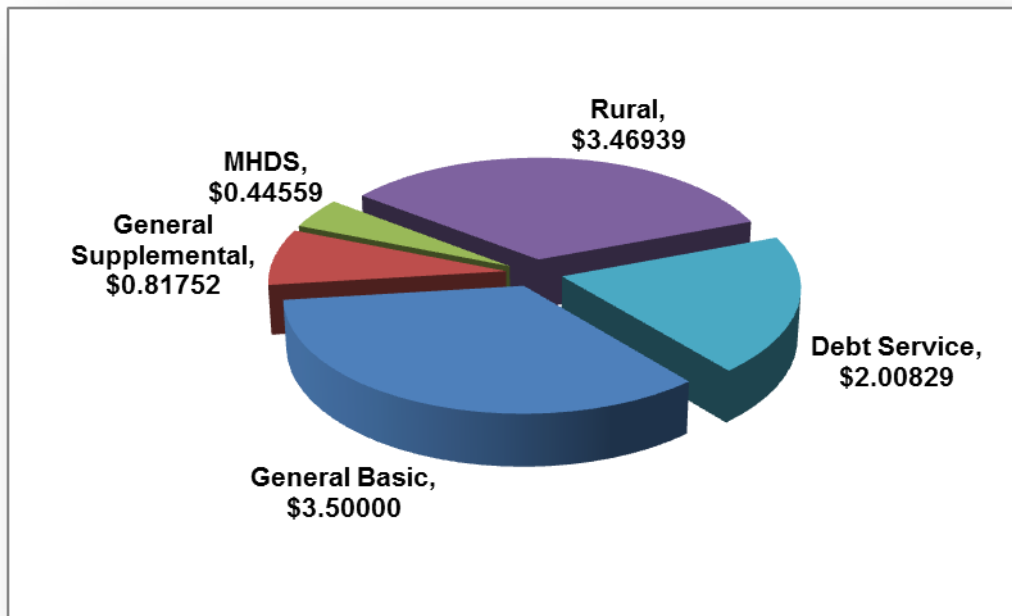
RURAL TAX LEVY TREND (per \$1,000 of Taxable Property Valuation)



COUNTYWIDE LEVY COMPOSITION OF \$6.77140
(per \$1,000 of Taxable Property Valuation)



UNINCORPORATED LEVY COMPOSITION OF \$10.24079
(per \$1,000 of Taxable Property Valuation)



**FY17 TAX CALCULATION WORKSHEET
TAX BILL COMPARISON**

CLASSIFICATION	FY16		FY17									FY16	FY16-FY17 CHANGE	
	TAX BILL	ACTUAL VALUATION	ASSESSOR REVALUATION	EQUALI-ZATION	ACTUAL VALUATION	= TAXABLE x ROLLBACK	= TAX VALUATION x LEVY/1000	= TAX BILL	\$ CHANGE	% CHANGE	ACTUAL TAX BILL	IN TAX BILL ON \$100,000 VALUE	% CHANGE	
AGLAND														
RURAL	429.97	92,730	7.8400%	0%	100,000	46.1068%	46,107	10.24079	472.17	42.20	9.8%	463.68	8.49	1.8%
IOWA CITY	281.10	91,091	9.7800%	0%	100,000	46.1068%	46,107	6.77140	312.21	31.10	11.1%	308.60	3.61	1.2%
OTHER CITIES	286.16	92,730	7.8400%	0%	100,000	46.1068%	46,107	6.77140	312.21	26.05	9.1%	308.60	3.61	1.2%
AGBUILDING														
RURAL	429.97	92,730	7.8400%	0%	100,000	46.1068%	46,107	10.24079	472.17	42.20	9.8%	463.68	8.49	1.8%
IOWA CITY	281.10	91,091	9.7800%	0%	100,000	46.1068%	46,107	6.77140	312.21	31.10	11.1%	308.60	3.61	1.2%
OTHER CITIES	286.16	92,730	7.8400%	0%	100,000	46.1068%	46,107	6.77140	312.21	26.05	9.1%	308.60	3.61	1.2%
AG DWELLING														
RURAL	542.27	93,800	6.6100%	0%	100,000	55.6259%	55,626	10.24079	569.65	27.39	5.1%	577.67	-8.02	-1.4%
IOWA CITY	367.79	95,593	4.6100%	0%	100,000	55.6259%	55,626	6.77140	376.67	8.87	2.4%	384.45	-7.78	-2.1%
OTHER CITIES	327.59	85,143	17.4500%	0%	100,000	55.6259%	55,626	6.77140	376.67	49.08	15.0%	384.45	-7.78	-2.1%
RESIDENTIAL														
RURAL	548.49	94,877	5.4000%	0%	100,000	55.6259%	55,626	10.24079	569.65	21.16	3.9%	577.67	-8.02	-1.4%
IOWA CITY	368.64	95,813	4.3700%	0%	100,000	55.6259%	55,626	6.77140	376.67	8.03	2.2%	384.45	-7.78	-2.1%
OTHER CITIES	362.66	94,260	6.0900%	0%	100,000	55.6259%	55,626	6.77140	376.67	14.00	3.9%	384.45	-7.78	-2.1%
COMMERCIAL														
RURAL	918.21	98,357	1.6700%	0%	100,000	90.0000%	90,000	10.24079	921.67	3.46	0.4%	933.55	-11.88	-1.3%
IOWA CITY	575.81	92,678	7.9000%	0%	100,000	90.0000%	90,000	6.77140	609.43	33.61	5.8%	621.30	-11.87	-1.9%
OTHER CITIES	611.10	98,357	1.6700%	0%	100,000	90.0000%	90,000	6.77140	609.43	-1.67	-0.3%	621.30	-11.87	-1.9%
INDUSTRIAL														
RURAL	875.67	93,800	6.6100%	0%	100,000	90.0000%	90,000	10.24079	921.67	46.00	5.3%	933.55	-11.88	-1.3%
IOWA CITY	598.04	96,256	3.8900%	0%	100,000	90.0000%	90,000	6.77140	609.43	11.39	1.9%	621.30	-11.87	-1.9%
OTHER CITIES	582.78	93,800	6.6100%	0%	100,000	90.0000%	90,000	6.77140	609.43	26.64	4.6%	621.30	-11.87	-1.9%
UTILITIES														
RURAL	1,037.28	100,000	0.0000%	0%	100,000	100.0000%	100,000	10.24079	1,024.08	-13.20	-1.3%	1,037.28	-13.20	-1.3%
IOWA CITY	690.34	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.77140	677.14	-13.20	-1.9%	690.34	-13.20	-1.9%
OTHER CITIES	690.34	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.77140	677.14	-13.20	-1.9%	690.34	-13.20	-1.9%



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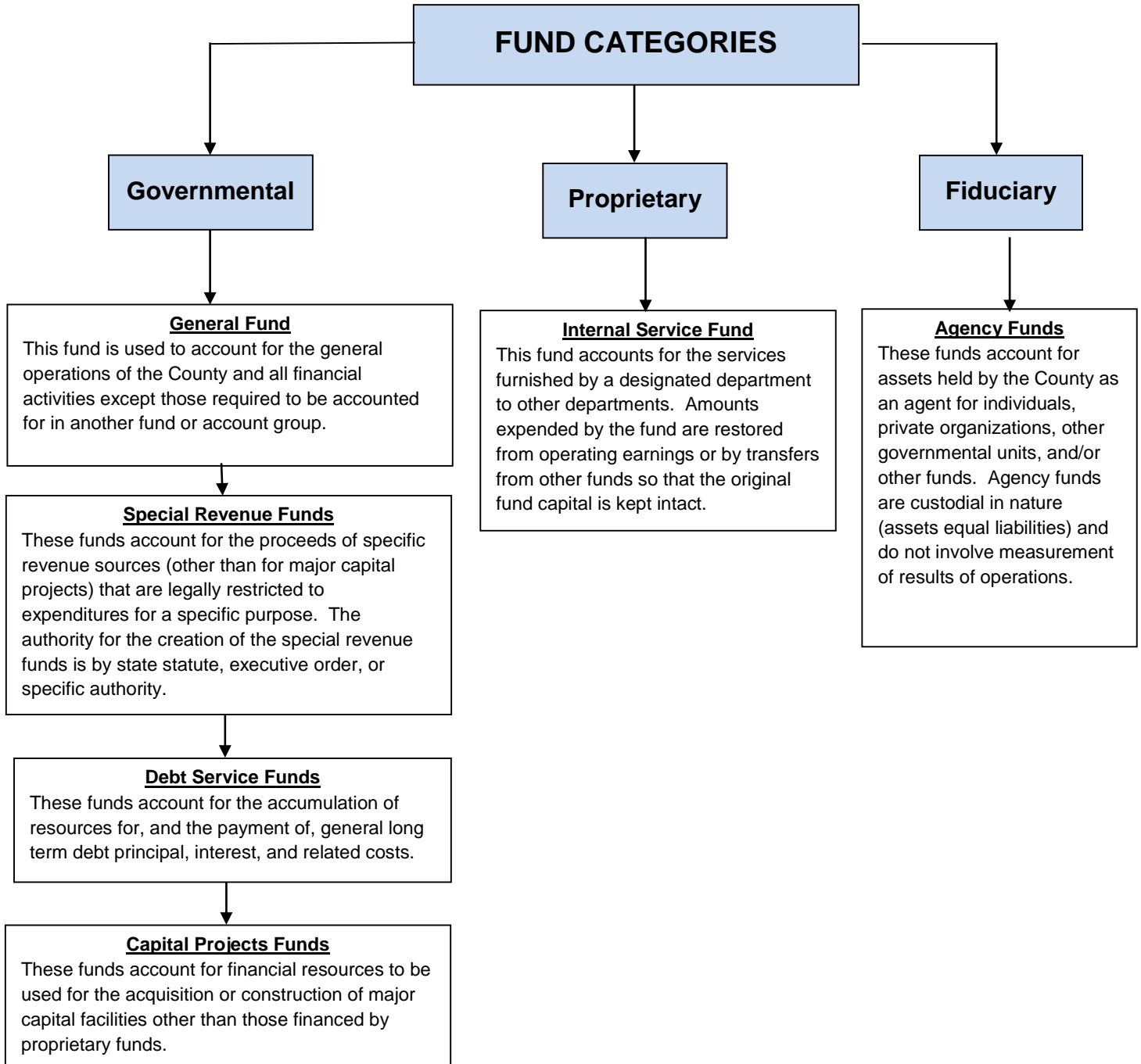
MAJOR GOVERNMENTAL FUNDS



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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)

***All fund statements presented in this document, both major and non-major, are presented on a cash basis which is the budgeting methodology used by Johnson County, Iowa.**

GENERAL FUND NARRATIVE

The General Fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in any other fund. The General Fund captures revenues from property tax receipts and other non-major revenue sources that are not designated for special purposes. The General Fund revenues are typically utilized to fund the general operations of the County, including salary and operating expenditures for the majority of County departments.

The General Fund is comprised of two separate funds: the General Basic Fund and the General Supplemental Fund. The General Basic has a maximum levy rate of \$3.50 per \$1,000 of taxable valuation. The General Basic tax levy rate is the same as in fiscal year 2016. General Fund taxes levied on property total \$29,432,054 in fiscal year 2017.

The General Supplemental Fund is for specific uses as defined in Section 331.424 of the *Code of Iowa*. These uses include substance abuse care and treatment, foster care for a child under jurisdiction of the juvenile court, elections and voter registration, employee benefits, tort liability and property insurance, operation of the courts, and local emergency management agency funding. The General Supplemental levy rate per \$1,000 of taxable valuation is \$.81752 in FY17. The General Supplemental levy rate in FY17 represents a nearly 33-cent decrease from the prior year's levy rate.

One objective of the General Fund is to be a self-funding entity where revenues and/or available balances must be provided to support 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.

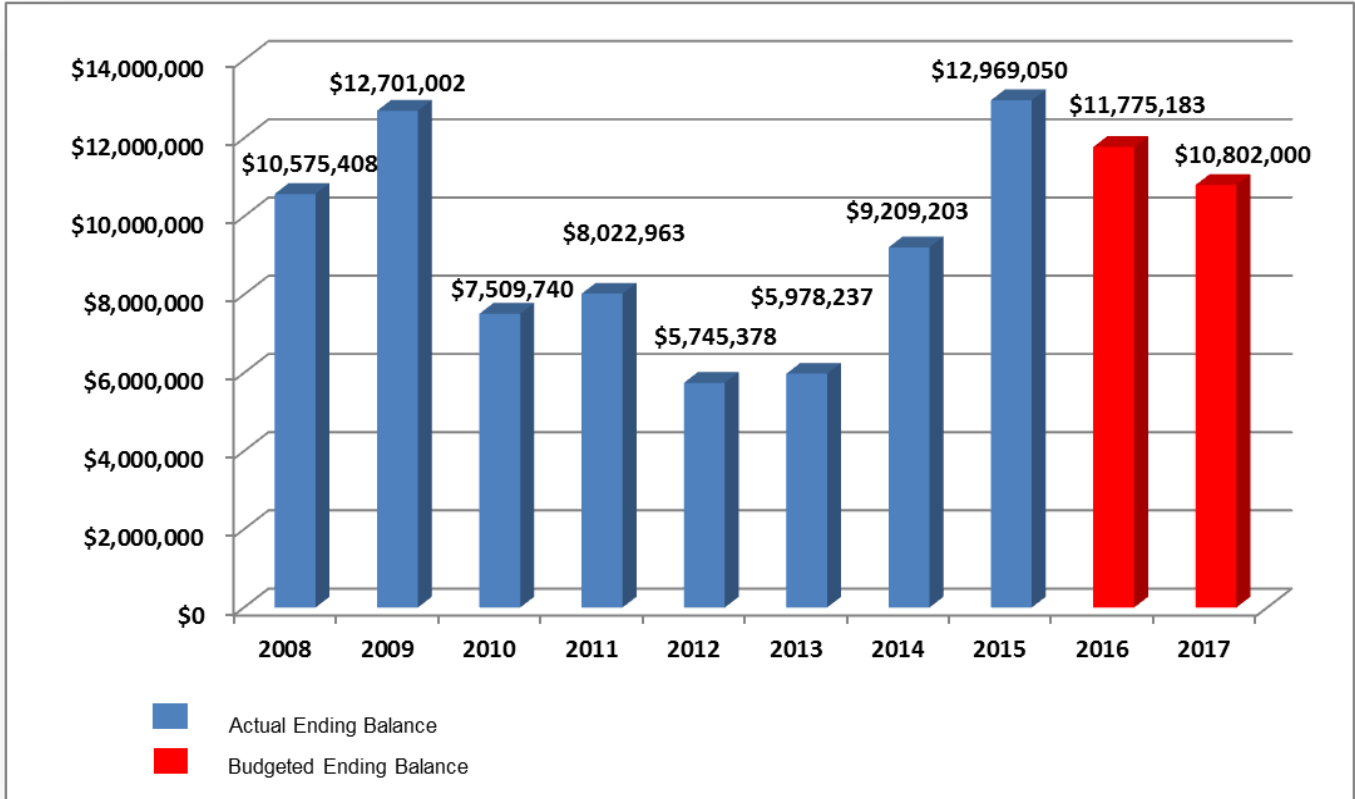
The Johnson County Board of Supervisors has adopted a policy that requires a minimum year-end unassigned fund balance of at least 15% of taxes levied (refer to the Financial Policies section). The General Fund unassigned balance projected for June 30, 2017 is 15.03%.

The combined General Funds ending balance is expected to decrease by \$973,183, a decrease of 8.3% compared to FY16 projected ending balance. The decrease is mainly due to the transfer of assigned funds to the Capital Projects fund for the purpose of the construction of a new ambulance facility. The impact of this decrease will affect the County's ability to respond to unbudgeted contingencies and events outside of its control, and a loss of financial flexibility due to a weakening in the unassigned cash position of the general funds.

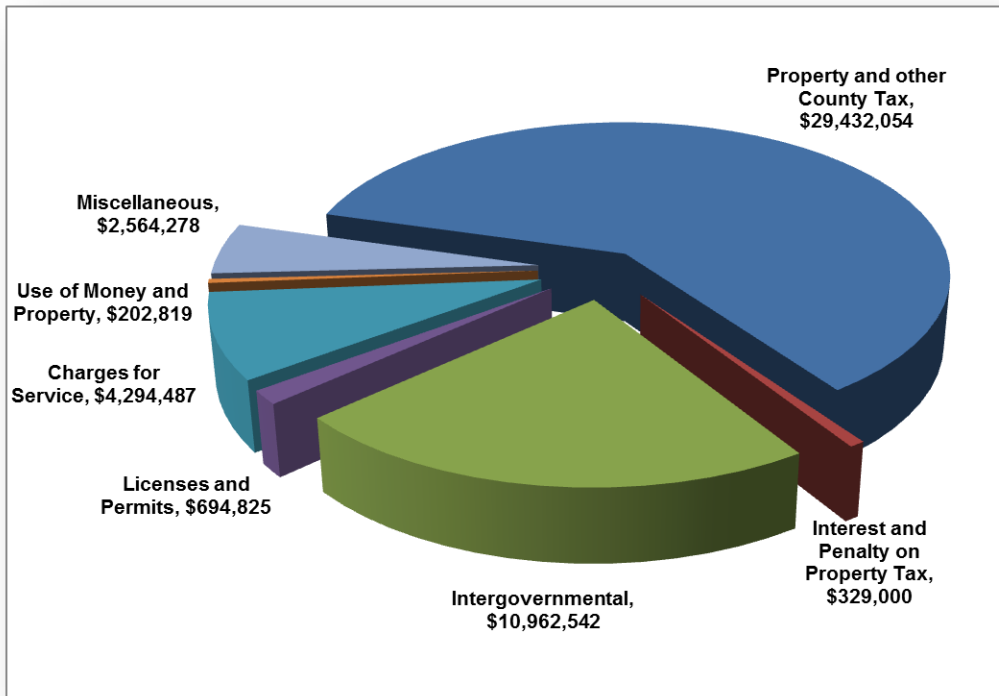
GENERAL FUND CASH STATEMENT

	FY14 Actual	FY15 Actual	FY16 Original	FY16 Revised	FY17 Budgeted
Revenues					
Property and other County tax	27,715,283	26,099,315	29,703,033	29,703,033	29,432,054
Interest and penalty on property tax	330,695	324,801	329,000	329,000	329,000
Intergovernmental	9,616,855	9,771,348	10,630,384	10,662,177	10,962,542
Licenses and permits	645,116	675,351	640,125	640,125	694,825
Charges for service	4,093,224	4,197,736	4,132,007	4,132,007	4,294,487
Use of money and property	248,088	256,057	217,889	217,889	202,819
Miscellaneous	724,773	1,273,784	2,536,178	1,817,282	2,564,278
Total revenues	43,374,034	42,598,392	48,188,616	47,501,513	48,480,005
Expenditures					
Operating					
Public Safety and Legal Services	20,413,332	20,576,184	22,908,904	23,146,145	23,408,040
Physical Health and Social Services	8,493,656	8,454,081	9,411,761	9,737,713	10,256,294
Mental Health	2,744,536	2,051,582	2,684,625	2,502,625	2,282,265
County Environment and Education	2,665,707	2,769,969	3,174,608	3,174,608	4,006,693
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	1,988,960	2,000,476	2,356,867	2,356,867	2,732,689
Administration	7,554,452	7,231,335	8,486,697	8,499,584	9,080,432
Non-program	37,907	4,512	89,500	4,500	4,500
Debt service					
Principal	355,000	370,000	385,000	385,000	461,938
Interest	92,532	83,657	73,483	73,483	-
Capital projects	-	34,576	-	185,000	265,000
Total expenditures	44,346,082	43,576,372	49,571,445	50,065,525	52,497,851
Excess (deficiency) of revenues over (under) expenditures	(972,048)	(977,980)	(1,382,829)	(2,564,012)	(4,017,846)
Other financing sources (uses)					
Proceeds of General Long-term debt	9,900,000	12,650,000	12,230,000	12,230,000	13,450,000
Sale of capital assets	61,409	4,398	10,650	10,650	9,500
Transfers in	-	-	5,725,900	5,725,900	2,532,900
Transfers out	(5,758,396)	(7,916,571)	(16,601,946)	(16,596,405)	(12,947,737)
Total other financing sources (uses)	4,203,013	4,737,827	1,364,604	1,370,145	3,044,663
Net Change in Fund Balances	3,230,965	3,759,847	(18,225)	(1,193,867)	(973,183)
Fund balances, beginning of year	5,978,238	9,209,203	9,497,571	12,969,050	11,775,183
Fund balances, end of year	9,209,203	12,969,050	9,479,346	11,775,183	10,802,000

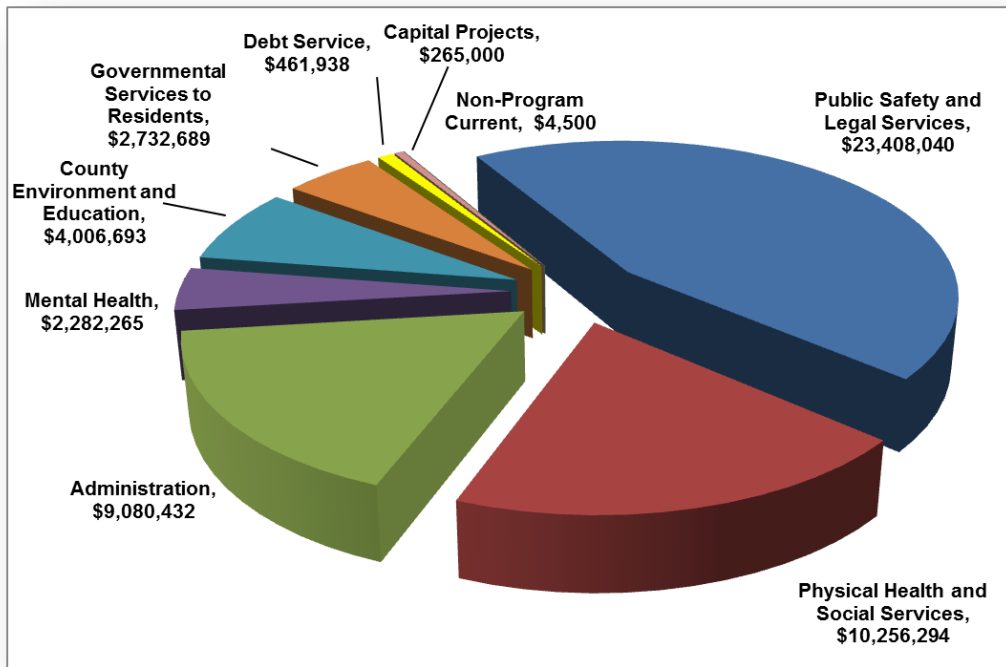
GENERAL FUND ENDING CASH BALANCE



GENERAL FUND FY17 BUDGETED REVENUE BY SOURCE



GENERAL FUND FY17 BUDGETED EXPENSE BY SERVICE AREA



RURAL BASIC FUND NARRATIVE

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

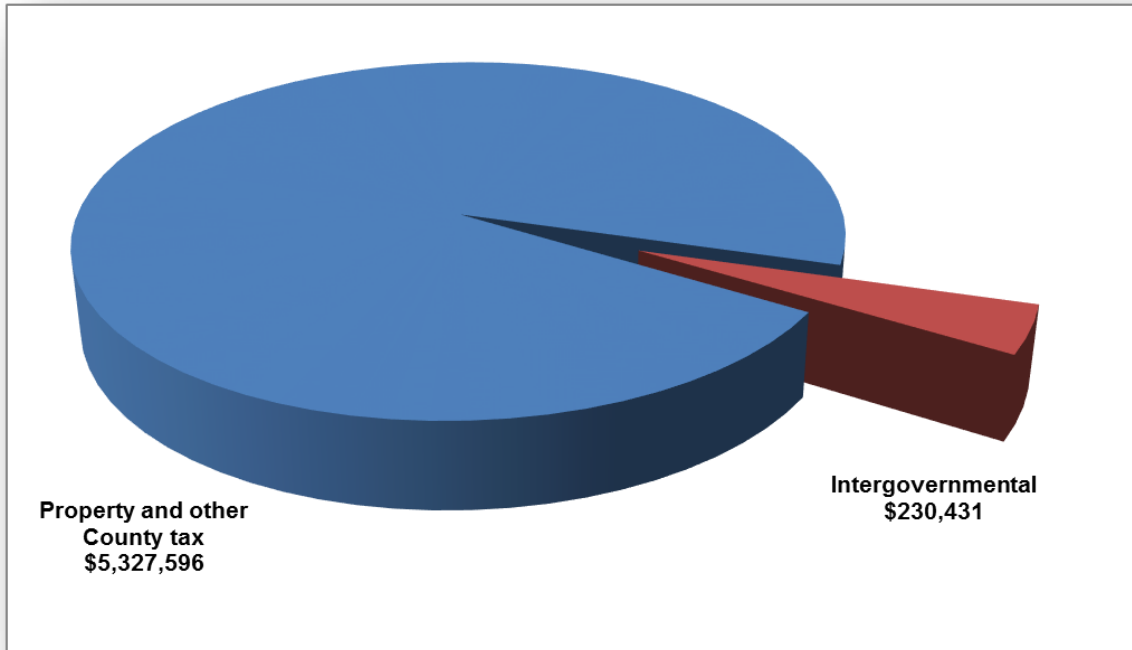
The rural basic levy is limited to \$3.95 per \$1,000 of taxable value in the unincorporated area of the county (rural valuation). See Iowa Code §§331.421 – 331.424. The rural supplemental levy, like its general fund counterpart, is not limited by dollar or rate, but by use. Expenditures in this fund 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 FY17, Johnson County’s Rural Basic Fund levy rate per \$1000 of taxable value is \$3.46939. The fiscal year 2017 levy rate is unchanged from the fiscal year 2016 levy rate.

The Rural Basic Fund FY17 projected ending balance is expected to increase by \$5,717 or 1.8% compared to FY16 projected ending balance. This projected increase is immaterial from a budgetary perspective.

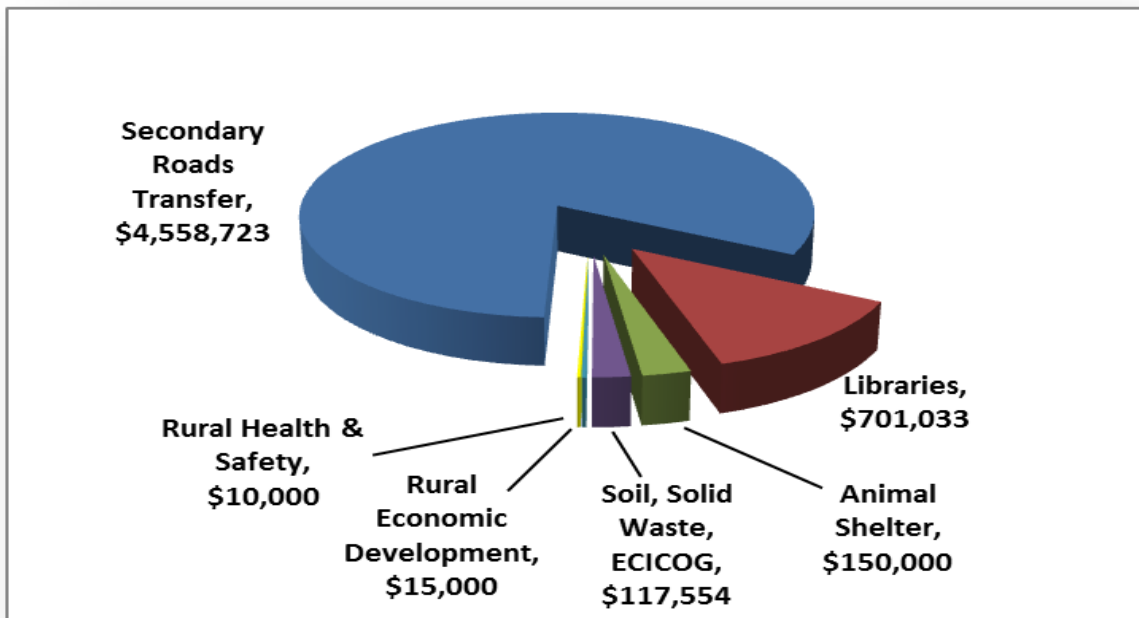
RURAL FUND CASH STATEMENT

	FY14 Actual	FY15 Actual	FY16 Original	FY16 Revised	FY17 Budgeted
Revenues					
Property and other County tax	4,530,600	4,724,208	4,990,749	4,990,749	5,327,596
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	125,315	162,081	193,795	193,795	230,431
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	10,000	10,000	-
Total revenues	4,655,915	4,886,289	5,194,544	5,194,544	5,558,027
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	5,000	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	915,727	911,524	969,783	1,114,784	993,587
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects					
Total expenditures	920,727	911,524	969,783	1,114,784	993,587
Excess (deficiency) of revenues over (under) expenditures	3,735,188	3,974,765	4,224,761	4,079,760	4,564,440
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(3,600,000)	(3,840,028)	(4,224,615)	(4,224,615)	(4,558,723)
Total other financing sources (uses)	(3,600,000)	(3,840,028)	(4,224,615)	(4,224,615)	(4,558,723)
Net Change in Fund Balances	135,188	134,737	146	(144,855)	5,717
Fund balances, beginning of year	190,613	325,801	321,253	460,538	315,683
Fund balances, end of year	325,801	460,538	321,399	315,683	321,400

RURAL BASIC FUND FY17 BUDGETED REVENUE BY SOURCE



RURAL BASIC FUND FY17 BUDGETED EXPENSE/USES BY PROGRAM



MH/DS FUND NARRATIVE

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

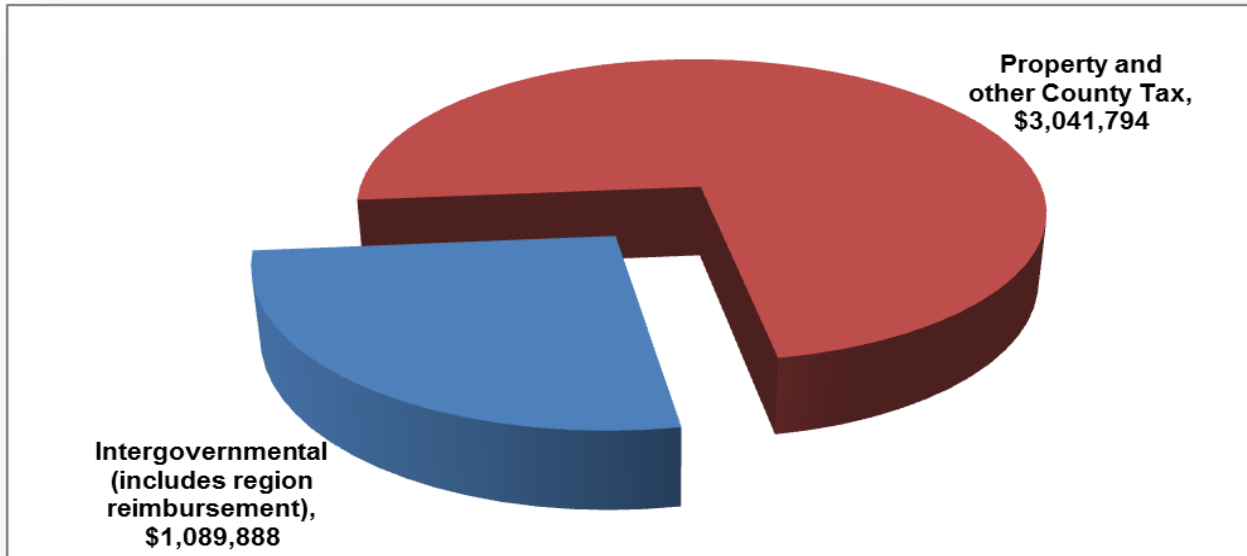
Johnson County has budgeted \$3.04 million in property tax funding with a regional administrative reimbursement to the County of \$894,252 for fiscal year 2017. The amounts included in the fiscal 2017 budget are preliminary estimates until the Iowa Legislature determines funding for the fiscal year. Budget adjustments may 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 each fiscal year. Due to the cap, and because Johnson County has a lower per capita contribution to the region than other counties, the region requested that the county use its existing fund reserves to equalize the per capita rate. The County payment to the region for FY17 is budgeted at \$5,224,779, which is \$262,348 or 5.3% more than the re-estimated payment in FY16. The levy rate for MH/DS in FY17 decreased by ~\$0.03 to \$.44559 compared to the FY16 levy rate, which is more than a 7% decrease from the prior year's rate.

The MH/DS FY17 ending fund balance is budgeted to decrease by \$2,075,427 during the course of the FY17 budget year. That is a 68.1% decrease in the ending balance when compared to the re-estimated FY16 ending fund balance. This decrease is largely due to the County contributing a significant amount of its MH/DS fund balance to the ECR in an attempt to equalize the effective per capita tax rate with the other counties within the ECR.

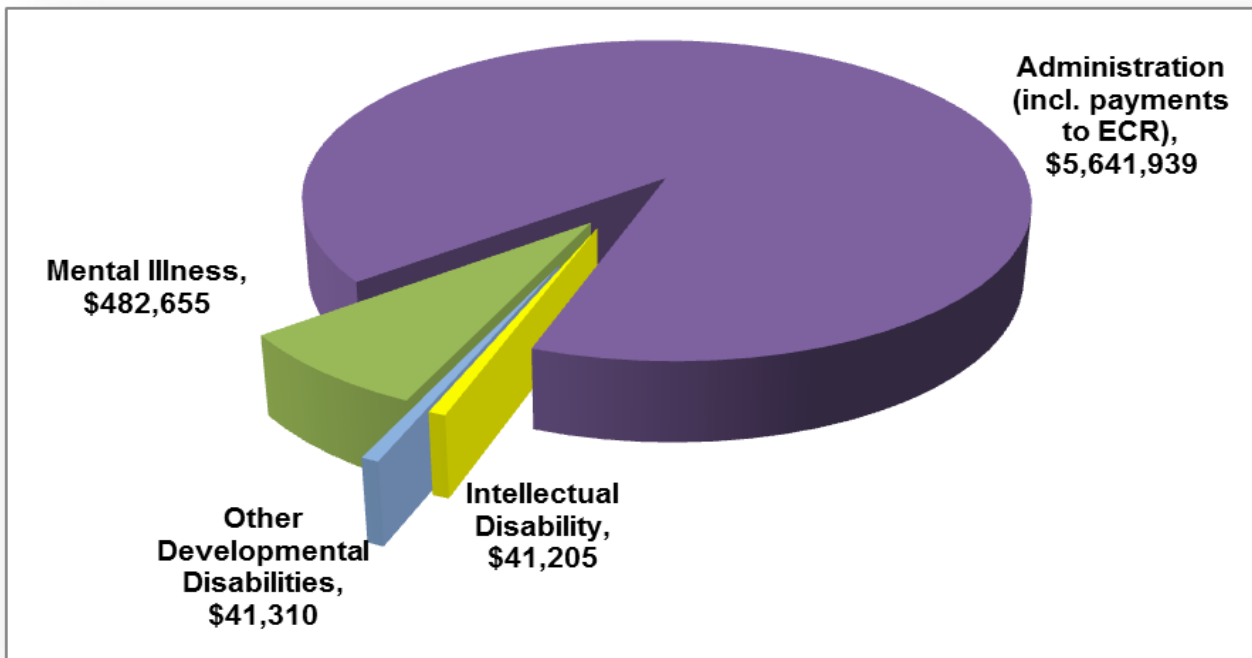
MH/DS FUND CASH STATEMENT

	FY14 Actual	FY15 Actual	FY16 Original	FY16 Revised	FY17 Budgeted
Revenues					
Property and other County tax	\$3,078,787	\$3,063,920	\$3,070,199	\$3,070,199	\$3,041,794
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	4,230,227	2,043,454	2,629,346	1,296,014	1,089,888
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	23,443	14,061	-	-	-
Total revenues	7,332,457	5,121,435	5,699,545	4,366,213	4,131,682
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	5,624,214	4,059,366	5,168,279	5,968,481	6,207,109
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects					
-	-	-	-	-	-
Total expenditures	5,624,214	4,059,366	5,168,279	5,968,481	6,207,109
Excess (deficiency) of revenues over (under) expenditures	1,708,243	1,062,069	531,266	(1,602,268)	(2,075,427)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	804	1,180	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	804	1,180	-	-	-
Net Change in Fund Balances	1,709,047	1,063,249	531,266	(1,602,268)	(2,075,427)
Fund balances, beginning of year	1,877,807	3,586,854	2,909,564	4,650,103	3,047,835
Fund balances, end of year	\$3,586,854	\$4,650,103	\$3,440,830	\$3,047,835	\$ 972,408

MH/DS FUND FY17 BUDGETED REVENUE BY SOURCE



MH/DS FUND FY17 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 Basic and Rural Basic funds. The maximum levy amount from the general fund cannot exceed the equivalent of a property tax of approximately sixteen cents (\$.16875) per thousand dollars of taxable assessed value on all taxable property in the County. The FY17 amount budgeted to be transferred in from the General Basic fund is \$1,188,543, which is 100% of the maximum allowable transfer and an increase of \$84,202 from the previous year.

The maximum levy amount from the Rural Basic fund cannot exceed the equivalent of a property tax of approximately three dollars (\$3.00375) per thousand dollars of taxable assessed value on property located in the unincorporated area of the County. In fiscal year 2017, the budgeted transfer from the Rural Basic fund totals \$4,558,723, which is a little over 95% of the maximum allowable transfer. This FY17 transfer is an increase of \$334,108 over the previous year. In FY16 an increase in the State's gas tax was approved by legislation with those additional funds being distributed to the various local and State governments responsible for road maintenance and construction. Johnson County is estimated to receive a total of \$5,709,696 in these road use funds in FY17. These road use funds must go towards road maintenance expenses.

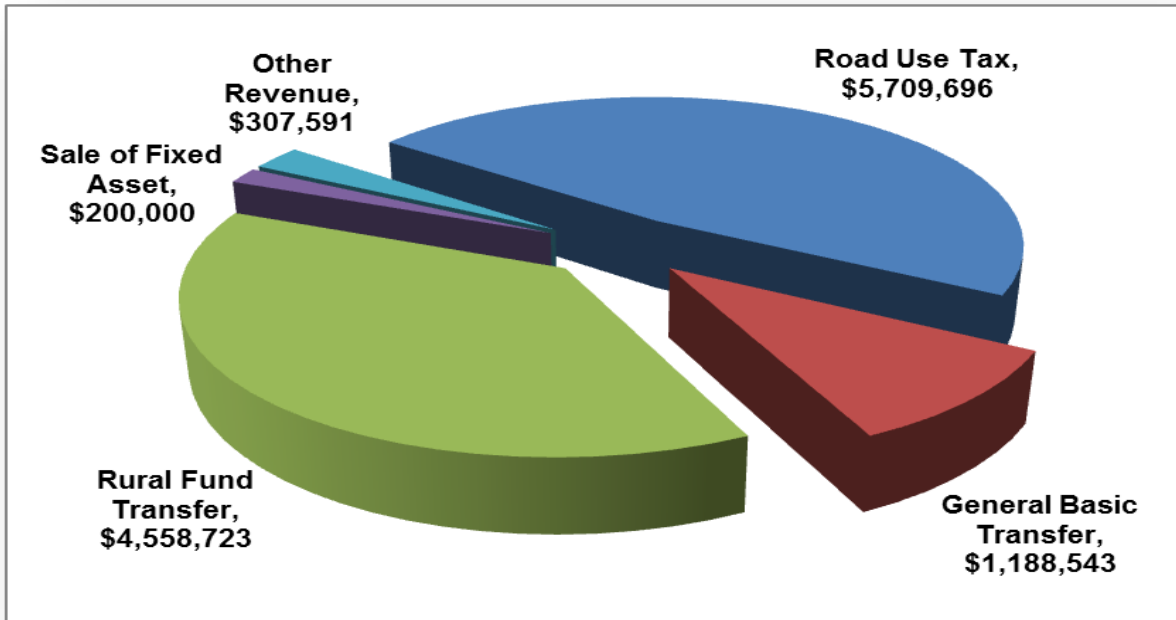
The 5 Year Road Construction Plan is developed by the Secondary Roads Department with the Board of Supervisors and formally approved at a Board meeting. The plan is the basis for the road construction budget each fiscal year paid from the Federal Highway Funds, State Road Use Taxes, Farm to Market Funds, and county based funding including bond financing for qualified road projects. The plan balances quantity (rehabilitation and resurfacing) with quality (reconstruction).

The Secondary Roads fund balance is expected to increase by \$290,022 or a 7.4% increase to the re-estimated ending fund balance budgeted in FY16. This projected increase is immaterial from a budgetary perspective when considering the substantial level of budgeted expenses approved in the fund from year to year.

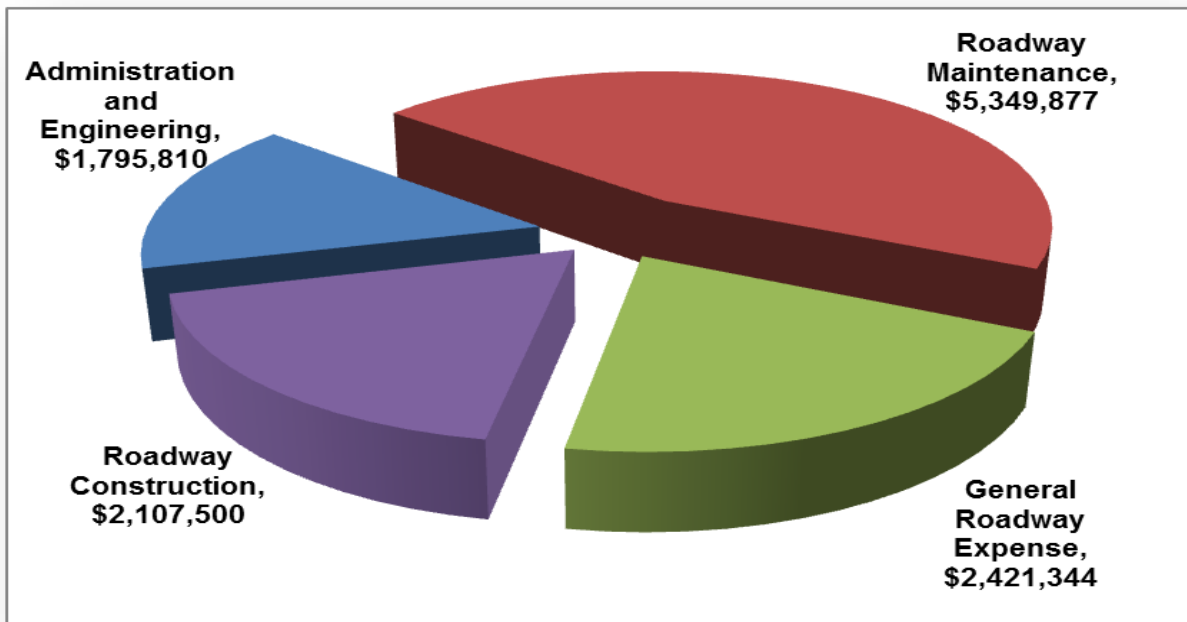
SECONDARY ROADS FUND CASH STATEMENT

	FY14 Actual	FY15 Actual	FY16 Original	FY16 Revised	FY17 Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	5,752,590	7,233,431	4,699,145	5,218,400	5,935,687
Licenses and permits	4,000	6,500	6,100	6,100	6,100
Charges for service	-	-	-	-	-
Use of money and property	852	841	1,000	1,000	1,000
Miscellaneous	85,347	68,009	74,500	74,500	74,500
Total revenues	5,842,789	7,308,781	4,780,745	5,300,000	6,017,287
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads and Transportation	8,615,818	8,893,785	8,754,380	8,754,380	9,567,031
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	2,270,173	2,832,834	1,618,085	1,618,085	2,107,500
Total expenditures	10,885,991	11,726,619	10,372,465	10,372,465	11,674,531
Excess (deficiency) of revenues over (under) expenditures	(5,043,202)	(4,417,838)	(5,591,720)	(5,072,465)	(5,657,244)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	866	200,000	200,000	200,000
Transfers in	4,631,541	4,850,903	5,328,956	5,328,956	5,747,266
Transfers out	-	-	-	-	-
Total other financing sources (uses)	4,631,541	4,851,769	5,528,956	5,528,956	5,947,266
Net Change in Fund Balances	(411,661)	433,931	(62,764)	456,491	290,022
Fund balances, beginning of year	3,442,049	3,030,388	1,287,273	3,464,319	3,920,810
Fund balances, end of year	\$3,030,388	\$3,464,319	\$1,224,509	\$3,920,810	\$4,210,832

SECONDARY ROADS FUND FY17 BUDGETED REVENUE/SOURCES



SECONDARY ROADS FUND FY17 BUDGETED EXPENSE BY AREA



**Johnson County Secondary Roads Department
5-Year Construction Program
Adopted by Board of Supervisors: March 31, 2016**

	5YR ID	Construction	Project Name and Number	Cost Est.	AADT	Length		
FY16/17	16A	2016	E-21-4 Lower Oxford Road - unnamed creek L-E-21-4--73-52	\$250,000 Local / Oxford	340	0.11 mi.	\$3.69 M = '16 Construction	
	16B	2016	Wapsi Avenue - 660th to County Line FM-C052(108)--55-	\$1,160,000 \$860k FM \$300k Fuel Tax	710	2.7 mi.		
	16C	2016	J-11-6 Lower West Branch Road - Wapsinoc Creek L-J-11-6--73-52 Bridge Replacement (Railcar)	\$306,000 Local	120	0.1 mi.		
	16D	2016	S-29-2 Taft Avenue - Branch of Buck Creek L-S-29-2--73-52	\$175,000 Local	60	0.1 mi.		
	16E	2016	Ely Road Phase 2 of 5 - County Line south 2000 feet STP-S-C057(125)--5E-57	\$195,000 Local	3080	0.38 mi.		
	16F	2016	R-28-12 Oak Crest Hill Road - Liberty Creek LFM-R-28-12--7X-52	\$500,000 \$250k '15 Bond \$250k Local	1290	0.1 mi.		
	16G	2016	Ely Road Phase 3 of 5 - Hwy 382 intersection LFM-Ely2--7X-52	\$900,000 \$400k Local \$500k '16 Bond	3290 2330 / 3670	0.38 mi.		
	16H	2016	IWV Road Phase 2 of 6 - 200 feet west of Hebl to James LFM-IWV-1B--7X-52 Utility Relocations and ROW Acquisitions	\$200,000 \$200k '16 Bond	1300 / 1020	1.5 mi.		
	M16-1	2016	Sioux Avenue - Hwy 6 south 1200 feet Grade, Macadam Stone Base, Choke Surface	\$84,000 Local	280	0.23 mi.		\$454 k = '16 MRP
	M16-2	2016	Napoleon Street - Sioux to Soccer Park Grade, Macadam Stone Base, Choke Surface	\$190,000 \$150k Local \$40k Fuel Tax	250	1.2 mi.		
M16-3	2016	Sioux Avenue - Osage to Napoleon Grade, Macadam Stone Base, Choke Surface	\$180,000 \$140k Local \$40k Fuel Tax	230	0.9 mi.			
FY17/18	17A	2017	Mehaffey Bridge Road Trail - NL to Mehaffey Bridge TAP-U-C052(109)--8I-52	\$2,500,000 \$967k Fed \$500k Conservation Bond	2910	2.0 mi.	\$8.74 M='17 Construction	
	17B	2017	Ely Road Phase 4 of 5 - Hwy 382 to 140th FM- C052(107)--55-52	\$2,500,000 FM	3290	0.76 mi.		
	17C	2017	180th Street - Utah to Cedar County LFM-180th--7X-52	\$590,000 \$590k Fuel Tax	270 - 160	3.8 mi.		
	17D	2017	IWV Road Phase 3 of 6 - 200 feet west of Hebl to James LFM-IWV-1B--7X-52 Grading, Structures and PCC Paving	\$3,000,000 \$2.0M '16 Bond \$1.0M '17 Bond	1300 / 1020	1.5 mi.		
	17E	2017	IWV Road Phase 4 of 6 - James to Ivy LFM-IWV-2--7X-52	\$150,000 \$150k '17 Bond	1020	1.05 mi.		
	M17-1	2017	Falcon Avenue - 120th to L Road Grade, Macadam Stone Base, Choke Surface	\$175,000 \$175k Fuel Tax	140	1.0 mi.		\$350 k = '17 MRP
	M17-2	2017	Derby Avenue - 120th to 140th Grade, Macadam Stone Base, Choke Surface	\$175,000 \$175k Fuel Tax	320	1.0 mi.		

FY18/19	18A	2018	Hwy 965 Phase 2 of 3 - NL to Croy Road STP-S-C052(106)--5E-	\$4,375,000 \$3.5M Fed \$875k FM	3390 / 2810	3.5 mi.	\$13.83 M = '18 Construction \$450 k = '18 MRP
	18B	2018	C-22-1 Highway 965 over Iowa River (Hwy 965 Phase 3 of 3) BHS-C052(104)--63-52 Bridge Deck Replacement	\$2,000,000 \$1.6M BR \$400k Fuel Tax	2810	0.2 mi.	
	18C	2018	Ely Road Phase 5 of 5 - 140th to Ely Rd Phase 2 FM-C052(103)--55-52	\$4,200,000 FM	3670 / 3080	2.07 mi.	
	18D	2018	Local Bridge Maintenance 2018 (Multiple Locations) L-Bridges-2018--73-52	\$1,000,000 \$600k Local \$400k Fuel Tax	-	-	
	18E	2018	IWV Road Phase 5 of 6 - James to Ivy LFM-IWV-2--7X-52	\$2,250,000 \$1.35M '17 Bond \$900k '18 Bond	1020	1.05 mi.	
	M18-1	2018	Blain Cemetery Road - Greencastle to Seneca Double Seal Coat Surface	\$75,000	300	0.5 mi.	
	M18-2	2018	Taft Avenue - Herbert Hoover to Lower West Branch	\$100,000	870	0.5 mi.	
	M18-3	2018	Wapsi Avenue - Lower West Branch to 400th Grade, Macadam Stone Base, Choke Surface	\$275,000	140	1.5 mi.	
FY19/20	19A	2019	Local Bridge Maintenance 2019 (Multiple Locations) L-Bridges-2019--73-52	\$900,000 Local	-	-	\$8.50 M='19 Construction
	19B	2019	140th Street - Highway 1 to Sutliff Rd FM-C052()--	\$1,200,000 FM	560	2.75 mi.	
	19C	2019	120th Street NW - County Line to west Swisher including 965 to HMA Resurfacing with Base Widening	\$3,900,000 \$1.6M '18 Bond, \$1.05M Local \$1.25M Fuel Tax	1640 - 4360	6.1 mi.	
	19D	2019	Herbert Hoover Hwy Phase 1 of 2 - I80 to Wapsi LFM-HHH-1--7X-52	\$2,500,000 2019 Bond	2520	1.0 mi.	
FY20/21	20A	2020	IWV Road Phase 6 of 6 - Hebl to Hwy 218 STP-S-C052()--5E-52	\$3,700,000 \$1.385M FM, \$1.385M IA City \$930k Fed	2580	1.5 mi.	\$9.82 M = '20 Construction
	20B	2020	540th Street - Highway 1 to Gable FM-C052 Reconstruction (Urban)	\$815,000 FM	950	0.35 mi.	
	20C	2020	O-32-1 Black Hawk Ave over Old Mans Creek L-O-32-1--73-52	\$1,000,000 \$1.0M Fuel Tax	120	0.2 mi.	
	20D	2020	E-20-2 Black Hawk Ave over Branch of Clear Creek L-E-20-2--73-52	\$300,000 \$300k Fuel Tax	240	0.2 mi.	
	20E	2020	Amana Road - Highway 965 to Greencastle LFM-Amana--7X-52	\$1,500,000 FM	320 / 220	2.6 mi.	
	20F	2020	Herbert Hoover Hwy Phase 2 of 2 - Wapsi to 1 mile east LFM-HHH-2--7X-52	\$2,500,000 2020 Bond	2520	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 collection of property taxes and for the payment of general short term and long term debt principal, interest, and related costs. Options available to the county using debt service include:

1. General Obligation Bonds (Section 331.441, Code of Iowa)
 - A. Essential County Purposes – 19 items qualify for essential county purposes including voting 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 & 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 principal on general obligation debt estimated as of July 1, 2016 (the beginning of FY17) totals \$12,690,000. Interest and principal payments on all general obligation bonds are accounted for through the Debt Service fund, with the exception of Series 2009A General Obligation Emergency Communication Building Bond, which is paid from the General Supplemental fund tax levy. Budgeted Debt Service fund tax asking totals \$16,151,252 in FY17, an increase of \$2,759,963 over the prior fiscal year. The tax levy rate for debt service increased by ~\$0.23 to \$2.00829 in FY17.

The Constitution of the State of Iowa limits the amount of general obligation debt that counties can issue to 5% of the assessed value of all taxable property with the County's corporate limits

(\$12,889,183,813). Johnson County's outstanding general obligation debt of \$12,690,000 is significantly below the constitutional limit of all debt that is approximately \$645 million.

The Debt Service fund balance is budgeted to decrease by \$44,142 or by 51% compared to the re-estimated ending fund balance for FY16. The decrease is largely due to a deliberate budgeting effort not to carry any significant unassigned cash balances within the fund.

DEBT SERVICE FUND CASH STATEMENT

	FY14 Actual	FY15 Actual	FY16 Original	FY16 Revised	FY17 Budgeted
Revenues					
Property and other County taxes	\$ 11,003,284	\$ 14,781,454	\$ 13,080,586	13,080,586	\$ 15,616,703
Intergovernmental	221,657	624,121	782,572	782,572	984,605
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	11,224,941	15,405,575	13,863,158	13,863,158	16,601,308
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	10,790,000	15,245,000	13,685,000	13,685,000	16,320,000
Interest	361,612	332,204	369,158	369,160	325,450
Capital projects	-	-	-	-	-
Total expenditures	11,151,612	15,577,204	14,054,158	14,054,160	16,645,450
Excess (deficiency) of revenues over (under) expenditures	73,329	(171,629)	(191,000)	(191,002)	(44,142)
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	73,329	(171,629)	(191,000)	(191,002)	(44,142)
FUND BALANCES - Beginning of year	375,594	448,923	241,002	277,294	86,292
FUND BALANCES - End of year	\$ 448,923	\$ 277,294	\$ 50,002	\$ 86,292	\$ 42,150

GENERAL OBLIGATION BOND PAYMENT SCHEDULE

BOND NAME OR NUMBER	FY17		FY18		FY19	
	Principal	Interest	Principal	Interest	Principal	Interest
Emergency Communications Equipment Bonds, Series 2009B	970,000	205,625	1,010,000	171,675	1,060,000	133,800
GO FY2015 Long-Term Bond 2015B	1,450,000	10,875	-	-	-	-
GO FY2016 Long-Term Bond	2,100,000	30,450	2,100,000	17,850	-	-
GO FY2017 Long-Term Bond (ESTIMATE)	1,600,000	48,000	1,600,000	32,000	1,600,000	16,000
GO FY2017 Short-Term Bond (ESTIMATE)	5,200,000	13,000				
GO FY2017 Short-Term Bond (Non Bank Qualified/ESTIMATE)	5,000,000	17,500				
TOTALS	16,320,000	325,450	4,710,000	221,525	2,660,000	149,800

BOND NAME OR NUMBER	FY20		FY21	
	Principal	Interest	Principal	Interest
Emergency Communications Equipment Bonds, Series 2009B	1,115,000	91,400	1,170,000	46,800
TOTALS	1,115,000	91,400	1,170,000	46,800

For fiscal year 2017, the County is budgeting to bond an amount of \$15,000,000, which will be a mixture of short term and long term bonding. For Johnson County short term is typically a 90-120 day note and long term is typically a three year note.

CAPITAL PROJECTS FUND NARRATIVE

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

In FY17, the Technology Fund (Department 40) has budgeted expenses of \$111,500 for document management, \$62,900 for GIS, \$300,783 for central technology hardware and software, and \$552,825 for the departmental recurring software maintenance contracts and licensing. For document management, \$16,300 more is being budgeted for the county attorney's office than in FY16. GIS has no change in funding from FY16. An increase of \$53,133 compared to FY16 is being budgeted in central technology largely for additional computer replacements.

Capital Expenditures has budgeted expenses of \$517,892 for County vehicles and equipment, and \$1,680,850 for County building maintenance. The building maintenance portion has increased by \$634,300 compared to FY16. The largest projects are courthouse renovations of \$350,000, HHS building HVAC and controls of \$600,000, and \$450,000 for the Administration building HVAC.

Energy Reinvestment has revenues of \$125,000 and expenses of \$50,000 budgeted in FY17. The revenue budget amount has increased by \$100,000 due to more energy company rebates resulting from energy saving projects expected in FY17. The budgeted expense amount is unchanged compared to FY16. These energy saving projects are expected to save the county in future utility expenses for many years to come.

Conservation Bond has revenues and expenditures of \$1,550,000. Overall there is a reduction of \$546,530 in the FY17 budgeted expenses due to expected lower activity in land acquisition and site enhancement projects; however, construction expenses are expected to increase by \$666,197 compared to the re-estimated budget for FY16.

Capital Projects has budgeted expenses of \$2,500,000 for Secondary Roads construction projects, and \$5,600,000 for the new Ambulance/Medical Examiner Building. In the FY17 budget road construction costs have decreased by \$1,525,000 compared to the prior year due to the completion of the Mehaffey Bridge and the first phase of a large project on IWW Road. Because of the additional costs of the Ambulance/Medical Examiner Building that may be realized prior to the FY17 year end,

this budget may require significant amendments to accommodate the expected overall costs of this project, which may exceed \$8,000,000 by fiscal year end.

The Capital Projects, Capital Expenditures, Technology, and Energy Reinvestment Funds are supported largely by General Fund Transfers, including \$6,100,000 for Capital Projects (\$925,000 decrease from FY16), \$1,948,742 for Capital Expenditures (\$400,279 increase from last year), \$1,017,552 for Technology Expenses (\$38,690 decrease from last year), and \$25,000 for Energy Reinvestment use (same as last year).

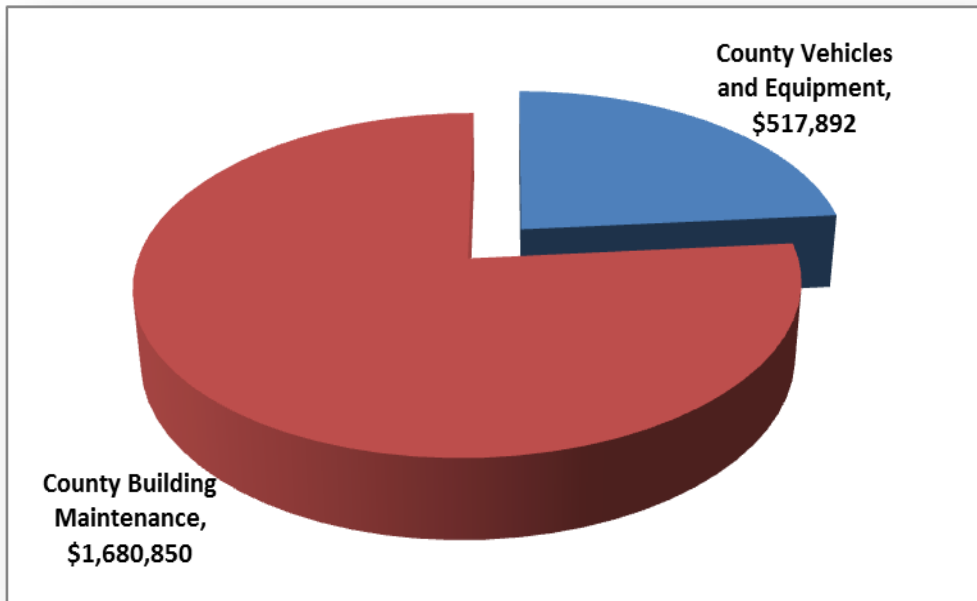
The Conservation Bond fund is funded by County general obligation bond proceeds under the authority of the \$20 million Conservation Bond Referendum approved by Johnson County voters in 2008. The uses of these bond proceeds are in accordance with the purposes set forth in the 2008 referendum.

The combined ending fund balances of these various capital funds are projected to decrease by \$2,113,456 or 26.9% compared to the re-estimated FY16 combined ending balances. The decrease is mainly due to a deliberate budgeting effort to reduce the available cash within some of the funds and provide public tax relief by not taxing for the full cost of these various projects in FY17.

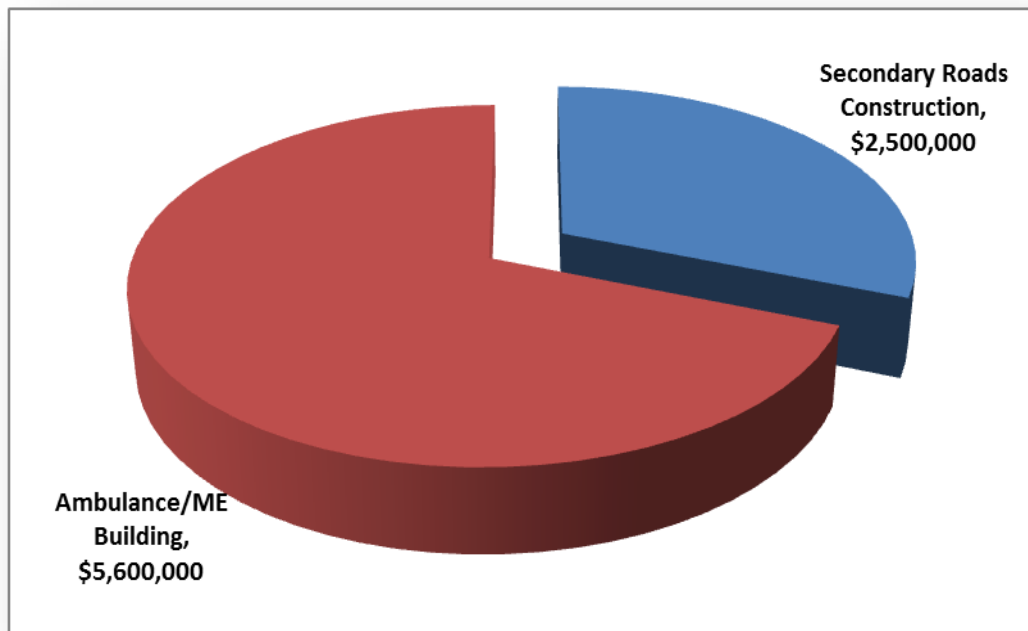
CAPITAL PROJECTS FUND CASH STATEMENT

	FY14 Actual	FY15 Actual	FY16 Original	FY16 Revised	FY17 Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	84,279	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	25,264	22,364	-	27,690	7,000
Miscellaneous	1,331,730	69,835	-	40,000	165,000
Total revenues	1,441,273	92,199	-	67,690	172,000
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	7,361,556	12,587,478	9,910,705	12,857,653	11,376,750
Total expenditures	7,361,556	12,587,478	9,910,705	12,857,653	11,376,750
Excess (deficiency) of revenues over (under) expenditures	(5,920,283)	(12,495,279)	(9,910,705)	(12,789,963)	(11,204,750)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	1,350,000	-	-	-
Sale of capital assets	-	200	-	-	-
Transfers in	8,029,365	6,834,894	9,654,705	9,654,705	9,091,294
Transfers out	-	-	-	-	-
Total other financing sources (uses)	8,029,365	8,185,094	9,654,705	9,654,705	9,091,294
Net Change in Fund Balances	2,109,082	(4,310,185)	(256,000)	(3,135,258)	(2,113,456)
Fund balances, beginning of year	13,579,964	15,689,046	6,759,272	10,982,317	7,847,059
Fund balances, end of year	\$ 15,689,046	\$ 11,378,861	\$ 6,503,272	\$ 7,847,059	\$ 5,733,603

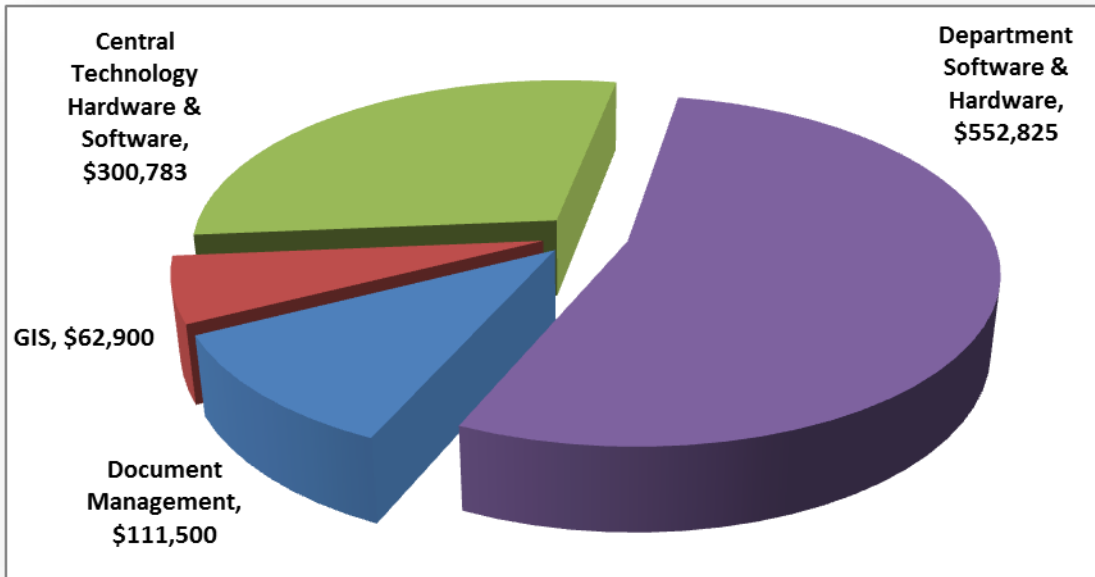
CAPITAL EXPENDITURES FUND FY17 BUDGETED EXPENSE



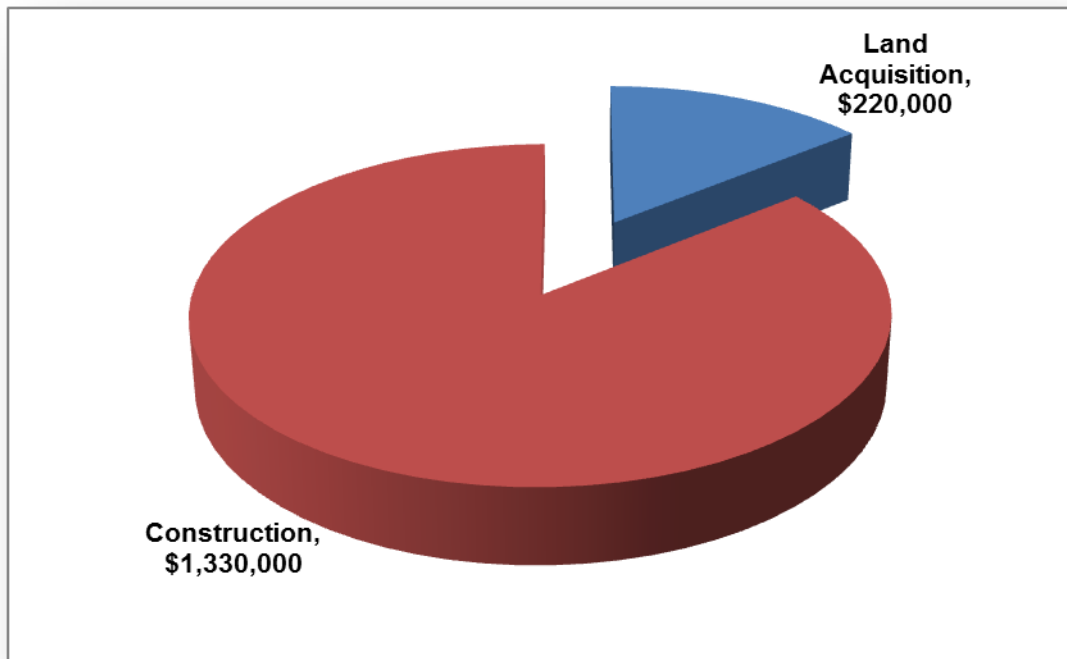
CAPITAL PROJECTS FUND FY17 BUDGETED EXPENSE



TECHNOLOGY FUND FY17 BUDGETED EXPENSE



CONSERVATION BOND FY17 BUDGETED EXPENSE



PART I - INTRODUCTION

Maintenance and Capital Improvement Plan for County Facilities and Properties

The following plan was adopted by the Board of Supervisors on November 17, 2015. This plan is revised by the Space Needs Committee on an annual basis to be approved by the Board of Supervisors before the first budget work session each year.

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

For projects with an estimated cost of \$2,000,000 or more, and unless a staff member is performing the duties, 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.

PART II - PROJECT SUMMARIES

FY 16

Maintenance Projects

Administration roof \$400,000

Jail carpet \$38,000

Administration HVAC/Phase II \$800,000

SEATS garage heating \$70,000

Capital Building Projects

Ambulance/ Medical Examiner building \$3,000,000

Poor farm \$89,500

Courthouse security entrance \$300,000

Temporary housing for Ambulance during construction

Buy and demolish property for Ambulance building \$350,000

Conservation Projects

General building maintenance \$30,000

Hoover Trail \$606,000

Wetland mitigation, Sutliff \$170,000

Mehaffey Bridge trail \$100,000

Acquisition of land along Iowa River \$1,891,847
Sutliff Bridge access \$90,000
Acquisition of land for trails \$92,000
Kent Park \$39,000
Kent Park lake restoration \$681,000

FY 17

Maintenance Projects

HHS HVAC \$300,000
Administration HVAC/Phase III \$200,000
Security for various buildings \$50,000
Green Initiatives \$30,000

Capital Building Projects

Ambulance/ Medical Examiner building \$3,000,000
Poor Farm \$100,000

Conservation Projects

General building maintenance \$50,000
Hoover Trail \$2,100,000
Wetland mitigation, Sutliff \$500,000
Mehaffey Bridge trail \$1,500,000
Acquisition of land along Clear Creek \$200,000
Kent Park lake restoration \$1,500,000

FY 18

Maintenance Projects

HHS Windows and Lights, one floor \$300,000 (\$255,000 windows, \$45,000 lights)
Security for various buildings \$50,000
Courthouse renovation including accessibility \$250,000
Green Initiatives \$30,000

Capital Building Projects

Poor Farm \$100,000
Other real estate opportunities \$3,000,000

Conservation Projects

General building maintenance \$50,000
Hoover Trail \$1,300,000
Kent Park lake restoration \$300,000
Kent Park \$1,700,000
Wetland mitigation, Sutliff \$500,000
Sutliff Bridge access \$400,000

FY 19

Maintenance Projects

HHS Windows and Lights, one floor \$300,000 (\$255,000 windows, \$45,000 lights)

Jail Roof \$250,000

Security for various buildings \$50,000

Courthouse renovation including accessibility \$250,000

Green Initiatives \$30,000

Capital Building Projects

West Campus Additional Bays \$450,000

HHS Build Out ½ \$840,000

Poor Farm \$100,000

Conservation Projects

General building maintenance \$50,000

Kent Park \$415,000

Poor Farm Trail \$1,000,000

Sutliff Bridge access \$500,000

Kent Park lake restoration \$400,000

Clear Creek Trail \$350,000

Other future needs

- Consolidate Secondary Roads sheds
- Ambulance in Northern Johnson County
- Courthouse renovation
- HHS Build Out ½
- HHS Windows and Lights, one floor

PART III - PROJECT DETAILS

FY 16

I. Maintenance Projects

1. Administration roof

Need	At the end of its useful life
Timeline	FY 16
Estimated Cost	\$400,000
Funding Source/Plan	FY 16 bonding

2. Jail carpet replacement

Need	Replace while jail renovation is in progress
Timeline	FY 16
Estimated Cost	\$38,000
Funding Source/Plan	FY16 budget

3. Administration HVAC – Phase II

Need	Project divided into phases due to cost. Lower level will be completed in FY 15. Need to complete the system.
Timeline	FY 16
Estimated Cost	\$800,000
Funding Source/Plan	FY 16 bonding
Sustainability	MidAmerican incentive pre-approved; need to submit info upon project completion

4. SEATS garage heating

Need	Supplemental heating for SEATS garage to keep sprinkler pipes from freezing
Timeline	
Estimated Cost	\$70,000
Funding Source/Plan	FY 16 budget
Sustainability	Potential MidAmerican rebate

II. Capital Building Projects

1. Ambulance/Medical Examiner building

Need	Critical by FY 16 due to space needs
Timeline	FY 16 & possibly FY17
Estimated Cost	\$3,000,000
Funding Source/Plan	FY16 Budget
Sustainability	Pursuing LEED. Green Cap Project Standards/SMS; Participating in Mid-American incentive program

2. Poor Farm

Need	Continuation of plan to be developed
Timeline	
Estimated Cost	\$89,500
Funding Source/Plan	FY 16 budget

3. Courthouse security entrance

Need	Secured entrance for Courthouse
Timeline	
Estimated Cost	\$300,000
Funding Source/Plan	FY 16 budget

4. Temporary housing for Ambulance

Need	Provide temporary housing for Ambulance operations during construction of new building.
Timeline	Winter/Spring 2016
Estimated Cost	
Funding Source/Plan	Reserves

5. Buy and demolish property for Ambulance building

Need	Buy property next to proposed Ambulance building site and demolish house and old Ambulance building.
Timeline	Fall 2015
Estimated Cost	\$350,000
Funding Source/Plan	FY15 Budget savings of \$400,000

III. Conservation Projects

1. General building maintenance

Need	Maintain existing conservation buildings
Timeline	
Estimated Cost	\$30,000
Funding Source/Plan	FY 16 budget, Conservation Trust Fund

2. Hoover Trail

Need	Planning and engineering for trail expansion
Timeline	
Estimated Cost	\$606,000
Funding Source/Plan	Conservation Bond Fund, Grants

3. Wetland Mitigation Plan for Sutliff

Need	Development of wetland area
Timeline	
Estimated Cost	\$170,000
Funding Source/Plan	FY 16 budget, Conservation Bond Fund

4. Mehaffey Bridge Trail

Need	Continuation of plan
Timeline	
Estimated Cost	\$100,000
Funding Source/Plan	FY 16 budget, Conservation Bond Fund

5. Acquisition of Land

Need	Acquire land along Iowa River
Timeline	
Estimated Cost	\$1,891,847
Funding Source/Plan	FY 16 budget, Conservation Bond Fund, grants

6. Sutliff Bridge Access

Need	Renovate various areas
Timeline	
Estimated Cost	\$90,000
Funding Source/Plan	FY 16 budget, Conservation Bond Fund

7. Misc Land Acquisition

Need	Acquire land for trails or conservation area
Timeline	
Estimated Cost	\$92,000
Funding Source/Plan	FY 16 budget, Conservation Bond Fund

8. Kent Park

Need	Campgrounds, beach, ADA bathrooms
Timeline	
Estimated Cost	\$39,000
Funding Source/Plan	FY 16 budget, Conservation Bond Fund

9. Lake Restoration

Need	New catch basins, dredging existing catch basins, construction, cores
Timeline	
Estimated Cost	\$681,000
Funding Source/Plan	FY 16 budget, Conservation Bond Fund, Grants

Total FY 16 Cost Estimate:

Maintenance:	\$1,308,000
Capital:	\$3,739,500
Conservation	\$3,699,847
TOTAL:	\$8,747,347

FY 17

I. Maintenance Projects

1. HHS HVAC

Need	Replacement of HHS condenser units
Timeline	
Estimated Cost	\$300,000
Funding Source/Plan	FY 17 budget

2. Admin Building HVAC Phase III

Need	Final phase of HVAC improvement
Timeline	
Estimated Cost	\$200,000
Funding Source/Plan	FY 16 bonding
Sustainability	MidAmerican incentive pre-approved; need to submit info upon project completion

3. Security upgrades for various buildings

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

4. Green Initiatives

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$30,000
Funding Source/Plan	FY 17 budget
Sustainability	Will check on rebates.

II. Capital Building Projects

1. Ambulance/Medical Examiner Building

Need	Critical space needs
Timeline	Finish early FY17
Estimated Cost	\$3,000,000
Funding Source/Plan	FY 17 budget
Sustainability	Pursuing LEED. Green Cap Project Standards/SMS; Participating in Mid-American incentive program

2. Poor Farm

Need	Continuation of plan to be developed
Timeline	
Estimated Cost	\$100,000
Funding Source/Plan	FY 17 budget

III. Conservation Projects

1. General building maintenance

Need	Maintain existing conservation buildings, open operations shop in northern county
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 17 budget, Conservation Trust Fund

2. Hoover Trail

Need	Construction of trail
Timeline	
Estimated Cost	\$2,100,000
Funding Source/Plan	FY 17 budget, Conservation Bond Fund, grants

3. Wetland Mitigation Plan for Sutliff

Need	Construction of the wetland bank
Timeline	
Estimated Cost	\$500,000
Funding Source/Plan	FY 17 budget, Conservation Bond Fund, grants

4. Mehaffey Bridge Trail

Need	Construction of the trail
Timeline	
Estimated Cost	\$1,500,000
Funding Source/Plan	FY 17 budget, Conservation Bond Fund, grants

5. Acquisition of Land

Need	Acquire land along the Clear Creek Trail Corridor
Timeline	
Estimated Cost	\$200,000
Funding Source/Plan	FY 17 budget, Conservation Bond Fund

6. Kent Park Lake Restoration

Need	Dredging, construction, cores
Timeline	
Estimated Cost	\$1,500,000
Funding Source/Plan	FY 17 budget, Conservation Bond Fund, grants

Total FY 17 Cost Estimate:

Maintenance:	\$ 580,000
Capital:	\$3,100,000
Conservation	\$5,850,000
TOTAL:	\$9,530,000

FY 18

I. Maintenance Projects

1. HHS windows and lights (one floor)

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 18 budget
Sustainability	Apply for MidAmerican incentive before purchase

2. Security upgrades for various buildings

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 18 budget

3. Courthouse renovations

Need	Replace flooring and jury boxes for ADA compliance
Timeline	
Estimated Cost	\$250,000
Funding Source/Plan	FY 18 budget
Sustainability	Consider using low emitting or recycled materials

4. Green Initiatives

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$30,000
Funding Source/Plan	FY 18 budget
Sustainability	Will check on rebates.

II. Capital Building Projects

1. Poor Farm

Need	Continuation of plan to be developed
Timeline	
Estimated Cost	\$100,000
Funding Source/Plan	FY 18 budget

2. Other real estate opportunities

Need	Purchase property for future expansion
Timeline	
Estimated Cost	\$3,000,000
Funding Source/Plan	FY 18 bonding or reserves

III. Conservation Projects

1. General building maintenance

Need	Maintain existing conservation buildings
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 16 budget, Conservation Trust Fund

2. Hoover Trail

Need	Construction of trail
Timeline	
Estimated Cost	\$1,300,000
Funding Source/Plan	FY 18 budget, Conservation Bond Fund, grants

3. Kent Park Lake Restoration

Need	Dredging, construction, cores
Timeline	
Estimated Cost	\$300,000
Funding Source/Plan	FY 18 budget, Conservation Bond Fund, grants

4. Kent Park Projects

Need	ADA Restrooms/Entrance
Timeline	
Estimated Cost	\$1,700,000
Funding Source/Plan	FY 18 budget, Conservation Bond Fund, grants

5. Wetland Mitigation Plan for Sutliff

Need	Construction of the wetland bank
Timeline	
Estimated Cost	\$500,000
Funding Source/Plan	FY 18 budget, Conservation Bond Fund

6. Sutliff Bridge Access

Need	Construction of project
Timeline	
Estimated Cost	\$400,000
Funding Source/Plan	FY 18 budget, Conservation Bond Fund, grants

Total FY18 Cost Estimate:

Maintenance:	\$ 630,000
Capital:	\$3,100,000
Conservation	\$4,250,000
TOTAL:	\$7,980,000

FY 19

I. Maintenance Projects

1. HHS windows and lights (one floor)

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 19 budget
Sustainability	Apply for MidAmerican incentive before purchase

2. Jail roof

Need	At the end of its useful life
Timeline	
Estimated Cost	\$250,000
Funding Source/Plan	FY 19 budget
Sustainability	Consider solar feasibility

4. Security upgrades for various buildings

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 18 budget

5. Courthouse renovations

Need	Replace flooring and jury boxes for ADA compliance
Timeline	
Estimated Cost	\$250,000
Funding Source/Plan	FY 19 budget
Sustainability	Consider using low emitting or recycled materials

6. Green Initiatives

Need	Identified by BOS as strategic goal
Timeline	
Estimated Cost	\$30,000
Funding Source/Plan	FY 19 budget
Sustainability	Will check on rebates.

II. Capital Building Projects

1. West Campus additional bays

Need	For maintenance of vehicles or storage
Timeline	
Estimated Cost	\$450,000
Funding Source/Plan	FY 19 budget
Sustainability	Green Cap Project Standards/SMS; Apply for MidAm incentive before pre-design

2. Complete HHS Buildout

Need	See above
Timeline	Phase I
Estimated Cost	\$840,000
Funding Source/Plan	Budget FY19
Sustainability	Possible MidAmerican rebates

3. Poor Farm

Need	Continuation of plan to be developed
Timeline	
Estimated Cost	\$100,000
Funding Source/Plan	Budget FY19

III. Conservation Projects

1. General Building Maintenance

Need	Maintain existing conservation buildings
Timeline	
Estimated Cost	\$50,000
Funding Source/Plan	FY 19 budget, Conservation Trust Fund

2. Kent Park

Need	New facilities construction
Timeline	
Estimated Cost	\$415,000
Funding Source/Plan	FY 19 budget, Conservation Bond Fund, grants

3. Poor Farm Trail

Need	Planning, engineering, construction of new trail
Timeline	
Estimated Cost	\$1,000,000
Funding Source/Plan	FY 19 budget, Conservation Bond Fund, grants

4. Sutliff Bridge Access

Need	Construction
Timeline	
Estimated Cost	\$500,000
Funding Source/Plan	FY 19 budget, Conservation Bond Fund, grants

5. Kent Park Lake Restoration

Need	Dredging, construction, cores
Timeline	
Estimated Cost	\$400,000
Funding Source/Plan	FY 19 budget, Conservation Bond Fund

6. Clear Creek Trail

Need	Planning & design to connect to Kent Park
Timeline	
Estimated Cost	\$350,000
Funding Source/Plan	FY19 budget, Conservation Bond Fund, grants

Total FY19 Cost Estimate:

Maintenance:	\$ 880,000
Capital:	\$1,390,000
Conservation:	\$2,715,000
TOTAL:	\$4,985,000

Future projects:

1. Consolidate Secondary Roads sheds

Need	
Timeline	
Estimated Cost	
Funding Source/Plan	

2. Ambulance housing in Northern Johnson County

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	
Sustainability	Consider Green Cap Proj Standards/SMS; Apply for MidAm incentive before pre-design

3. Courthouse remodel

Need	Will depend on the outcome of the bond referendum and subsequent decisions.
Timeline	
Estimated Cost	
Funding Source/Plan	
Sustainability	Green Cap Project Standards/SMS; Apply for MidAm incentive before pre-design

4. HHS Buildout (half)

Need	Will be determined by growing needs of departments and potential shifts in workforce for departments
Timeline	Phase II
Estimated Cost	\$840,000
Funding Source/Plan	
Sustainability	Green Cap Project Standards/SMS; Apply for MidAm incentive before pre-design

5. HHS windows and lights (one floor)

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	
Sustainability	Apply for MidAm incentive before purchase

PART IV – PAST PROJECT

FY 14

Maintenance Projects

Courthouse Boilers \$60,000 -- Installed
 Administration, HHS, Courthouse Security Cameras and Panic Buttons --Installed
 Administration Fire Alarm -- Installed
 Administration HVAC \$450,000 – Divided into phases. Phase I in process in FY 15
 Courthouse Retaining Wall and Sidewalk and driveway \$210,000 – on hold

Capital Building Projects

Secondary Roads North Shed -- Completed
 Secondary Roads/Fleet Management Maintenance Building \$4,000,000 – In process in FY 15
 Poor Farm \$45,000 – various projects

FY 15

Maintenance Projects

Jail:

- Jail Control and Doors \$1,200,000
- Funding for inmate housing costs to be figured
- Jail flooring, painting and upgrading while inmates are removed \$38,000
- Jail Plumbing \$250,000

Courthouse:

- Garage tuck-pointing - \$32,000
- Repair of Courthouse steps and resolution of drainage issues- \$210,000

Other:

- HHS Generator - \$100,000
- Expansion of Storage at various location - \$25,000
- Security upgrades \$25,000

Capital Building Projects

Courthouse/Jail Space Needs
 Poor Farm \$20,000
 Removal of houses across from the jail \$70,000
 Ambulance/ME Building \$400,000 saved
 HHS parking ramp crack seal \$12,000

NON MAJOR GOVERNMENTAL FUNDS



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LAW ENFORCEMENT PROCEEDS FUND NARRATIVE

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

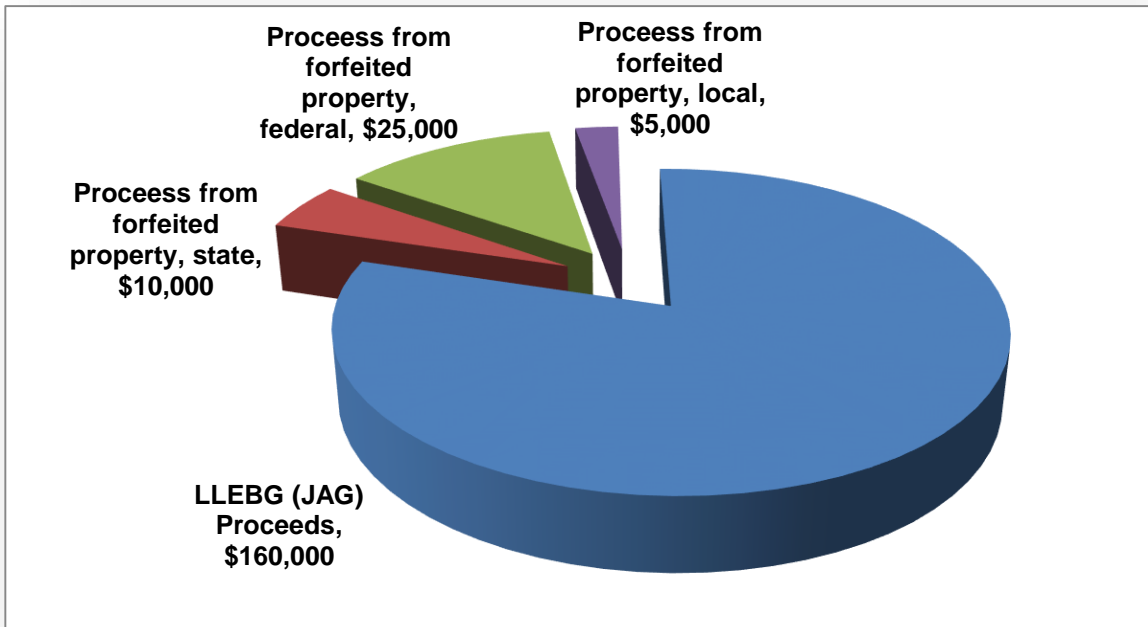
When the forfeiture proceedings are completed, a portion of the funds go to either the State of Iowa or to the United States, depending on the jurisdiction of the forfeiture. The remaining funds are distributed to local law enforcement entities including the Johnson County Sheriff's Office and the Johnson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

In addition to forfeiture funds, the Law Enforcement Proceeds fund occasionally receives revenue from the federal government in the form of grants. The grant funds are typically used to purchase drug and gang awareness literature and law enforcement equipment. In FY17 there is revenue of \$160,000 budgeted from a Justice Assistance Grant (JAG), which is the same amount budgeted in FY16.

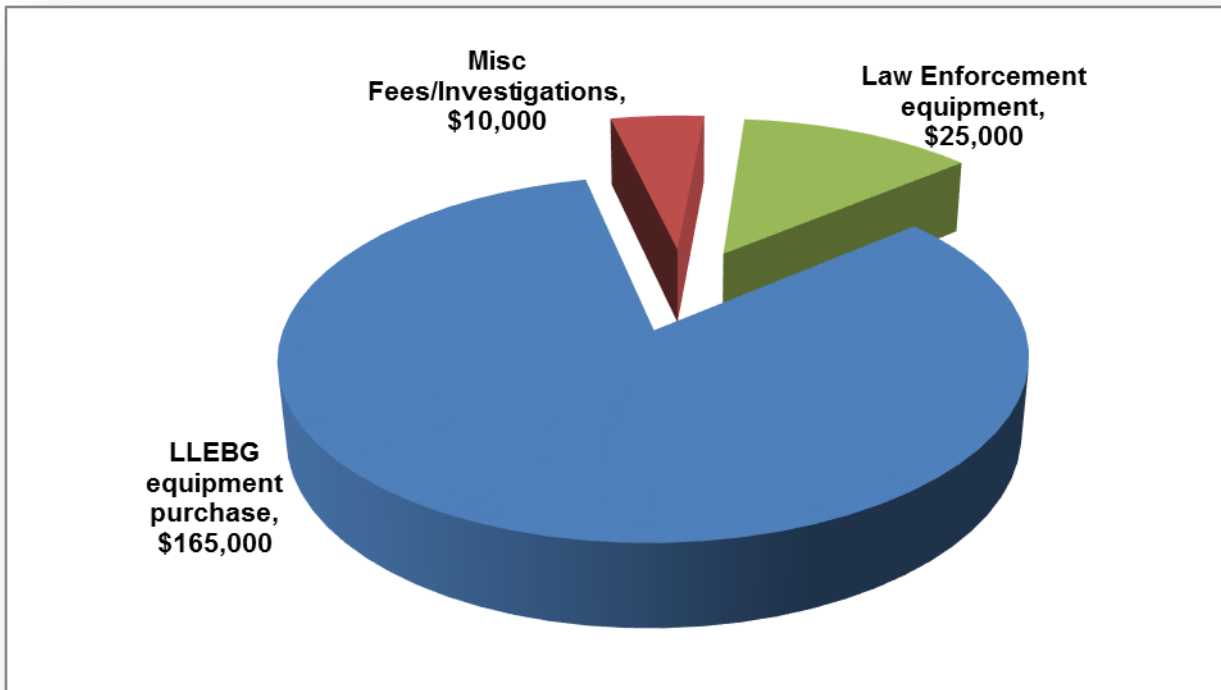
LAW ENFORCEMENT PROCEEDS FUND CASH STATEMENT

	FY14 Actual	FY15 Actual	FY16 Original	FY16 Revised	FY17 Budgeted
Revenues					
Property and other County taxes					
Intergovernmental	36,189	36,261	195,000	195,000	195,000
Charges for service	-	-	-	-	-
Use of money and property	66	86	-	-	-
Miscellaneous	-	-	5,000	5,000	5,000
Total revenues	36,255	36,347	200,000	200,000	200,000
Expenditures					
Operating					
Public safety and legal services	26,402	28,117	200,000	200,000	200,000
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	26,402	28,117	200,000	200,000	200,000
Excess (deficiency) of revenues over (under) expenditures	9,853	8,230	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	9,853	8,230	-	-	-
FUND BALANCES - Beginning of year	18,976	28,829	28,829	37,059	37,059
FUND BALANCES - End of year	\$ 28,829	\$ 37,059	\$ 28,829	\$ 37,059	\$ 37,059

LAW ENFORCEMENT PROCEEDS FY17 BUDGETED REVENUE



LAW ENFORCEMENT PROCEEDS FY17 BUDGETED EXPENSE



PROSECUTOR FORFEITURE PROCEEDS FUND NARRATIVE

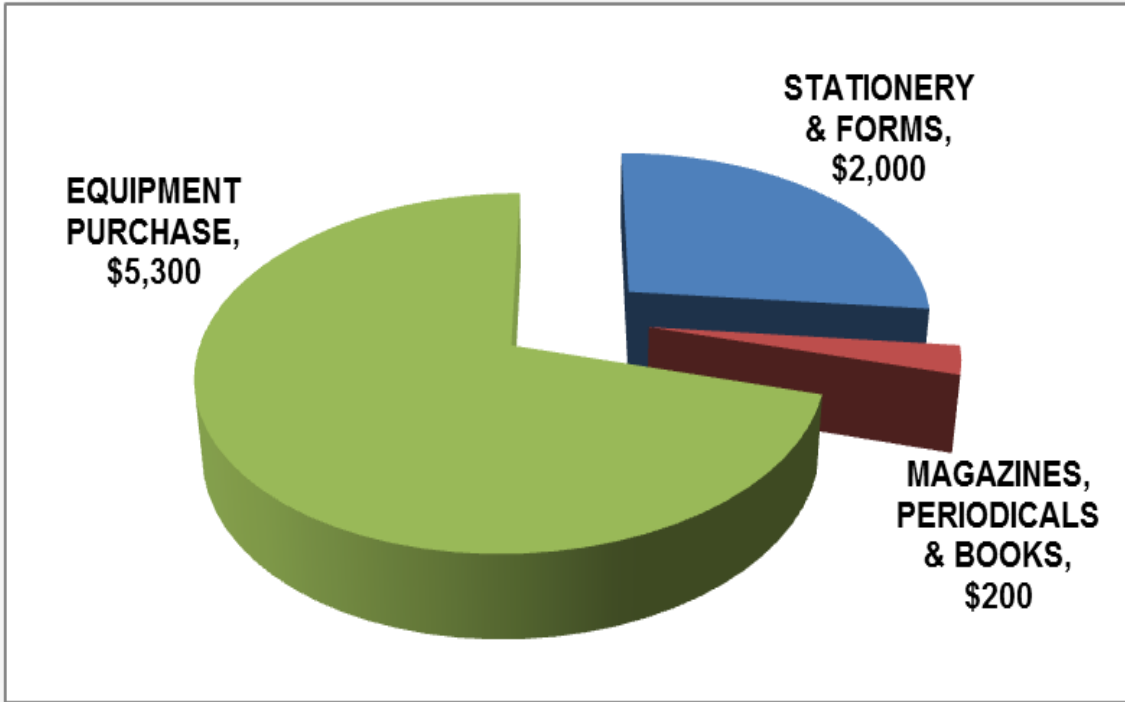
Both the State and Federal law contain provisions which allow law enforcement agencies to seize property for forfeiture if that property is illegal to possess, is determined to be proceeds from illegal conduct giving rise to forfeiture or is property that was used, or intended to be used to facilitate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

When the forfeiture proceedings are completed, a portion of the funds 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 CASH STATEMENT

	FY14 Actual	FY15 Actual	FY16 Original	FY16 Revised	FY17 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	17,751	9,893	1,200	4,200	1,200
Total revenues	17,751	9,893	1,200	4,200	1,200
Expenditures					
Operating					
Public safety and legal services	5,746	2,430	7,500	7,500	7,500
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects					
Total expenditures	5,746	2,430	7,500	7,500	7,500
Excess (deficiency) of revenues over (under) expenditures	12,005	7,463	(6,300)	(3,300)	(6,300)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	12,005	7,463	(6,300)	(3,300)	(6,300)
FUND BALANCES - Beginning of year	21,379	33,384	27,084	40,847	37,547
FUND BALANCES - End of year	\$ 33,384	\$ 40,847	\$ 20,784	\$ 37,547	\$ 31,247

PROSECUTOR FORFEITURE PROCEEDS FY17 BUDGETED EXPENSE



SPECIAL RESOURCE ENHANCEMENT FUND NARRATIVE

The County's Special Resource Enhancement Fund was established for a State of Iowa program called Resource Enhancement and Protection (REAP).

The REAP program was established by the Iowa Legislature and the Governor in 1989. REAP is funded from the state's Environment First Fund (Iowa gaming receipts) and from the sale of the 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. In FY17, REAP was appropriated \$16 million. With the addition of license plate and interest income, its total budget is about \$16.5 million.

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

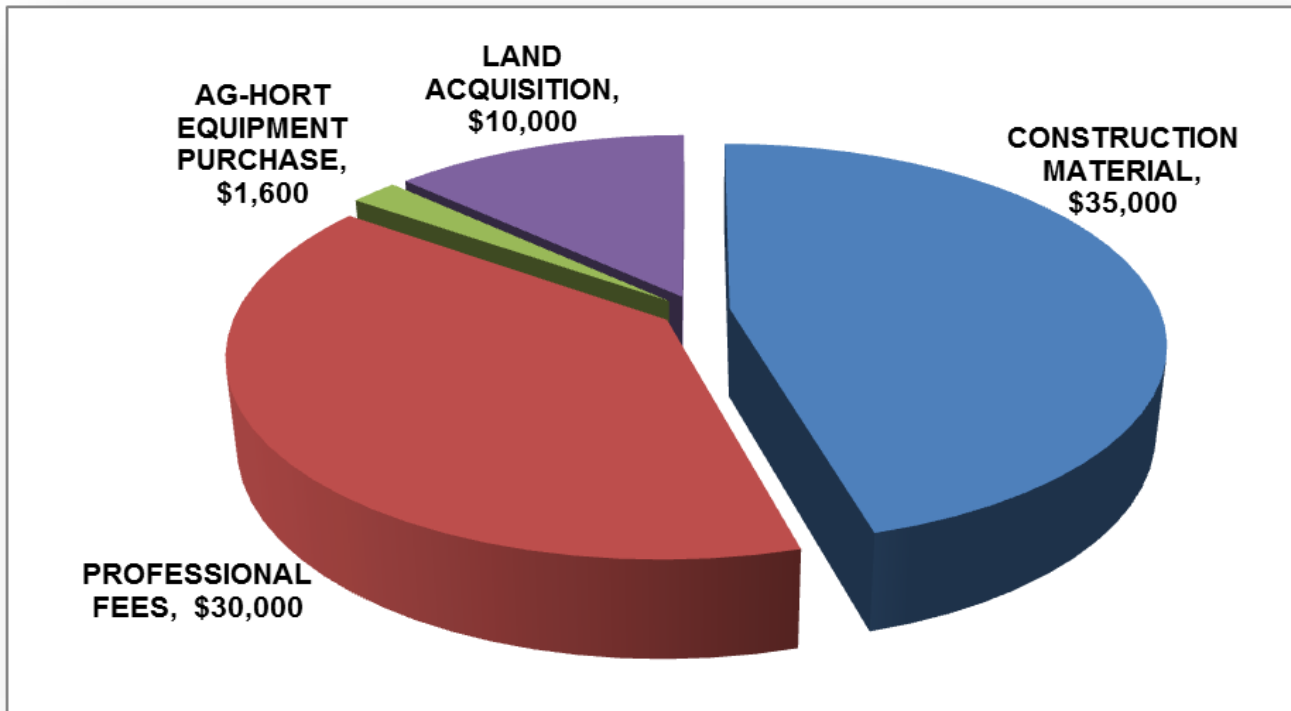
1. Department of Natural Resources
2. Department of Agriculture and Land Stewardship, Division of Soil Conservation
3. Department of Cultural Affairs, State Historical Society
4. Department of Transportation

The annual REAP allocation that is available to County Conservation Boards is 20% of the total amount, which is administered by the IDNR. This 20% is divided into three categories: a competitive grant program, 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 CASH STATEMENT

Revenues	FY14 Actual	FY15 Actual	FY16 Original	FY16 Revised	FY17 Budgeted
Property and other County taxes					
Intergovernmental	51,342	50,361	50,361	50,361	50,361
Charges for service	-	-	-	-	-
Use of money and property	679	700	-	500	650
Miscellaneous	-	-	-	-	-
Total revenues	52,021	51,061	50,361	50,861	51,011
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	67,512	44,258	40,000	60,000	76,600
Total expenditures	67,512	44,258	40,000	60,000	76,600
Excess (deficiency) of revenues over (under) expenditures	(15,491)	6,803	10,361	(9,139)	(25,589)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	(15,491)	6,803	10,361	(9,139)	(25,589)
FUND BALANCES - Beginning of year	349,368	333,877	314,484	340,680	331,541
FUND BALANCES - End of year	\$ 333,877	\$ 340,680	\$ 324,845	\$ 331,541	\$ 305,952

SPECIAL RESOURCE ENHANCEMENT FY17 BUDGETED 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 CASH STATEMENT

	FY14 Actual	FY15 Actual	FY16 Original	FY16 Revised	FY17 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	9,251	12,500	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>9,251</u>	<u>12,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	9,251	12,500	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	(3,382,814)	(42,285)	-	-	-
Total other financing sources (uses)	<u>(3,382,814)</u>	<u>(42,285)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(3,373,563)	(29,785)	-	-	-
FUND BALANCES - Beginning of year	<u>3,409,008</u>	<u>35,445</u>	<u>47,945</u>	<u>5,660</u>	<u>5,660</u>
FUND BALANCES - End of year	<u>\$ 35,445</u>	<u>\$ 5,660</u>	<u>\$ 47,945</u>	<u>\$ 5,660</u>	<u>\$ 5,660</u>

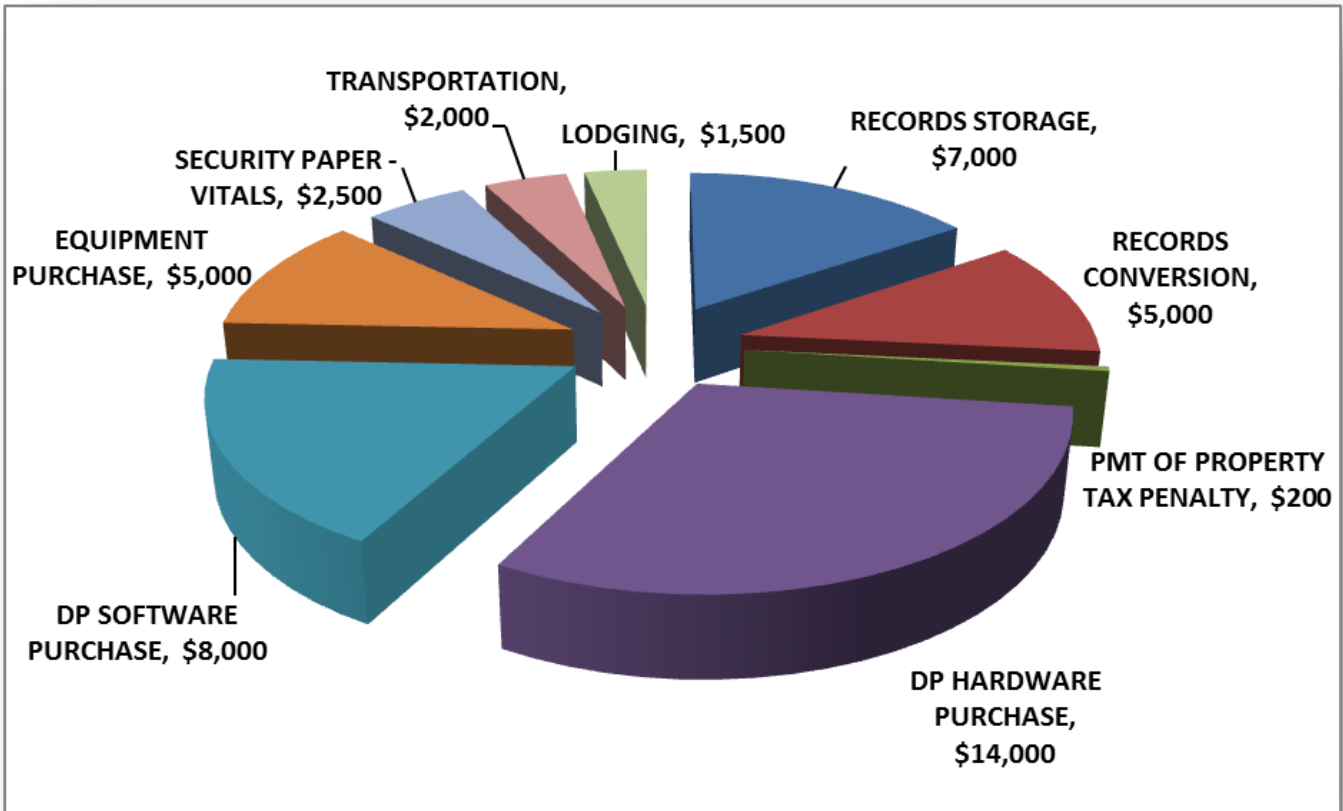
RECORDER'S RECORD MANAGEMENT FUND NARRATIVE

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

RECORDER'S RECORD MANAGEMENT FUND CASH STATEMENT

	FY14 Actual	FY15 Actual	FY16 Original	FY16 Revised	FY17 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	28,507	27,304	29,780	29,780	29,000
Use of money and property	168	181	220	220	220
Miscellaneous	-	-	-	-	-
Total revenues	28,675	27,485	30,000	30,000	29,220
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	16,780	11,491	45,200	45,200	45,200
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	16,780	11,491	45,200	45,200	45,200
Excess (deficiency) of revenues over (under) expenditures	11,895	15,994	(15,200)	(15,200)	(15,980)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	11,895	15,994	(15,200)	(15,200)	(15,980)
FUND BALANCES - Beginning of year	65,527	77,422	67,542	93,416	78,216
FUND BALANCES - End of year	\$ 77,422	\$ 93,416	\$ 52,342	\$ 78,216	\$ 62,236

RECORDER'S RECORD MANAGEMENT FY17 BUDGETED EXPENSE



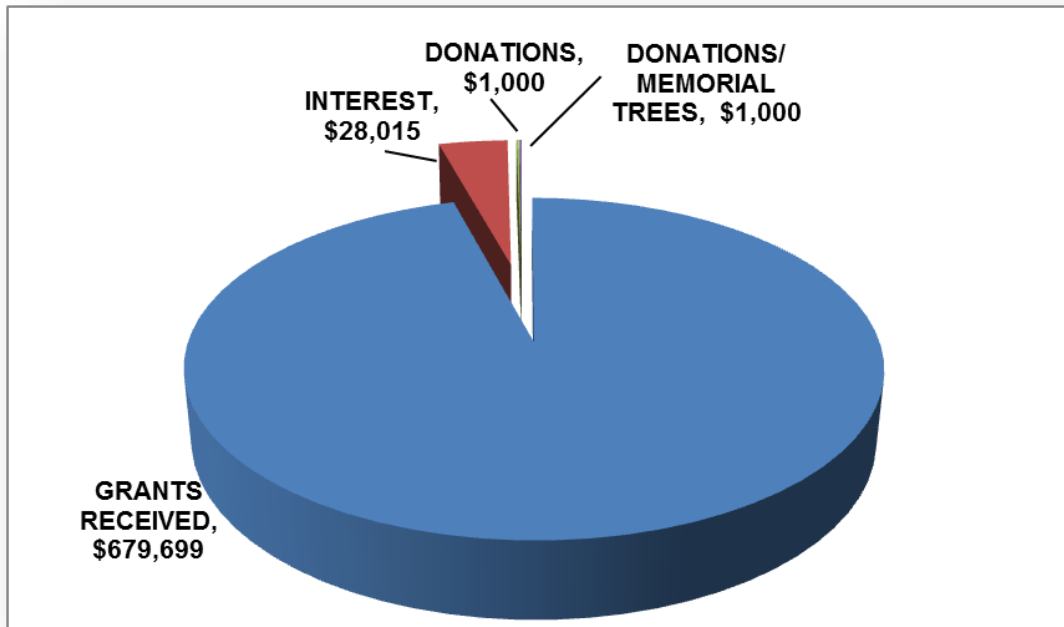
CONSERVATION TRUST FUND NARRATIVE

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.

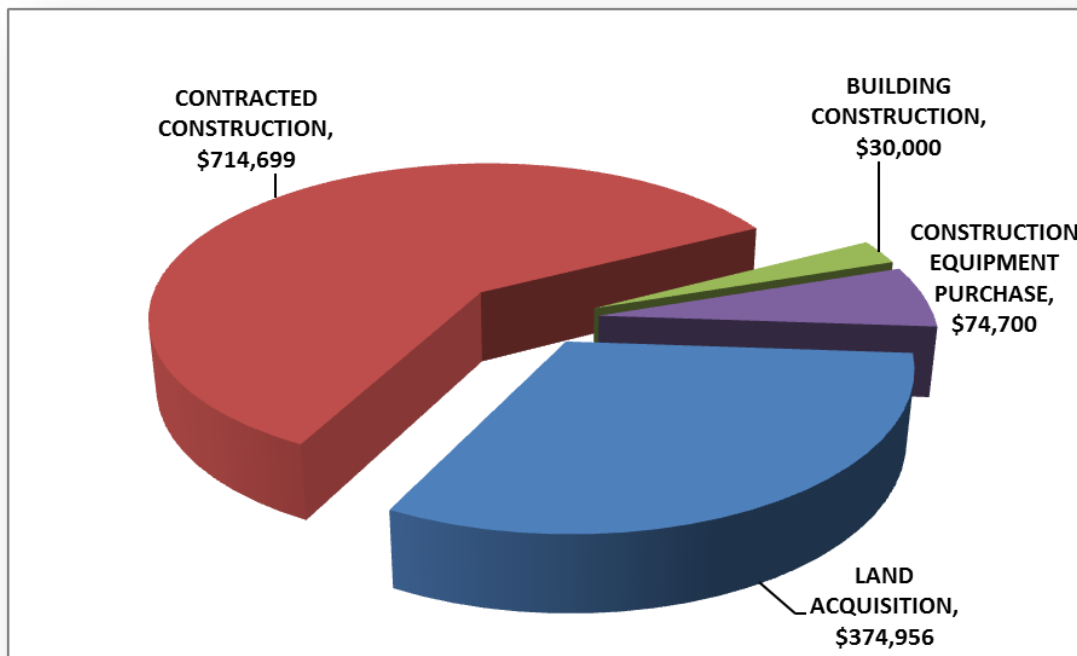
CONSERVATION TRUST FUND CASH STATEMENT

	FY14 Actual	FY15 Actual	FY16 Original	FY16 Revised	FY17 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental		380,400	454,000	1,127,297	679,699
Charges for service	-	-	-	-	-
Use of money and property	753	8,499	125	22,096	28,015
Miscellaneous	27,103	27,259	2,500	8,821	2,000
Total revenues	27,856	416,158	456,625	1,158,214	709,714
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	58,264	644,328	341,000	1,142,100	1,194,355
Total expenditures	58,264	644,328	341,000	1,142,100	1,194,355
Excess (deficiency) of revenues over (under) expenditures	(30,408)	(228,170)	115,625	16,114	(484,641)
Other financing sources (uses):					
Transfers in	80,304	116,184	117,000	111,459	135,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	80,304	116,184	117,000	111,459	135,000
Net Change in Fund Balances	49,896	(111,986)	232,625	127,573	(349,641)
FUND BALANCES - Beginning of year	310,936	360,832	21,581	248,846	376,419
FUND BALANCES - End of year	\$ 360,832	\$ 248,846	\$ 254,206	\$ 376,419	\$ 26,778

CONSERVATION TRUST FUND FY17 BUDGETED REVENUE



CONSERVATION TRUST FUND FY17 BUDGETED EXPENSE



ENERGY REINVESTMENT FUND NARRATIVE

The fund, established in FY2015, is based on the idea that use of more efficient and/or cleaner energy leads to reduced energy costs, and these savings can then be invested into subsequent projects. While energy-related projects often involve building constructions or retrofits, this fund can also be used for energy-related major equipment purchases or modification and major programs to change procedures used by employees. The purpose of the fund is the following:

- To help the County meet its overall goal to reduce energy use by 2% within five years
- To have a reusable source of funding dedicated to covering the incremental and initial cost increase of adding energy-efficient/renewable energy components to a project; in certain circumstances to cover the entire project cost
- To use, and promote the use of, less energy from traditional non-renewable utility sources
- To use, and promote the use of cleaner, i.e. renewable and sustainable, energy sources
- To reduce energy costs and operational expenses
- To set an example for the community

ENERGY REINVESTMENT FUND CASH STATEMENT

	FY14	FY15	FY16	FY16	FY17
	Actual	Actual	Original	Revised	Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	34,249	-	28,190	125,000
Total revenues	-	34,249	-	28,190	125,000
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	42,924	25,000	50,000	50,000
Total expenditures	-	42,924	25,000	50,000	50,000
Excess (deficiency) of revenues over (under) expenditures	-	(8,675)	(25,000)	(21,810)	75,000
Other financing sources (uses):					
Transfers in	-	50,000	25,000	25,000	25,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	50,000	25,000	25,000	25,000
Net Change in Fund Balances	-	41,325	-	3,190	100,000
FUND BALANCES - Beginning of year	-	-	-	41,325	44,515
FUND BALANCES - End of year	\$ -	\$ 41,325	\$ -	\$ 44,515	\$ 144,515



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COUNTY DEPARTMENT & ELECTED OFFICE INFORMATION



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Ambulance Department

Department Description:

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

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

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

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

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

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:** Expand the duties of the Ambulance Clerk 1 and create a new position of Ambulance Coding Specialist.
Measurable outcome: Increased efficiency in billing office resulting in quicker filing of claims and increased activity in follow up of denied claims resulting in an increase in revenue.

Accomplishments in FY16:

- Added 1.0 FTE Paramedic to staff a fourth ambulance at peak times for seven days a week
- Added stair chair and system for widening cots
- Service calls increased by 4%, with transports and time on task up close to 10%

Budget Highlights for FY17:

- Increased FY17 operating revenue budget by \$392,457 or 16% over FY16 original budget largely due to an increase in service call fees and Medicare service call fees
- Increased operating expenses \$82,080 or 2% over FY16 original budget mainly due to an expected wages and employee benefits increases
- Added 1.0 FTE Paramedic to staffing
- Budgeted \$185,606 for replacement of ambulances and an additional \$44,168 for cardiac monitors and other medical equipment in FY17
- Budgeted \$5,600,000 in the Capital Projects fund in the FY17 budget for the construction of a new Ambulance and Medical Examiner facility

Ambulance Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,107,855	1,272,348	1,158,790	1,310,694	151,904	13%
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,420,852	1,506,128	1,364,917	1,605,470	240,553	18%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	120	63	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	2,528,827	2,778,539	2,523,707	2,916,164	392,457	16%
Expenses:						
Personnel	2,939,607	3,057,198	3,395,666	3,537,241	141,575	4%
Operating	290,851	326,719	395,706	275,799	(119,907)	-30%
Capital /Technology	14,595	199,405	185,496	245,908	60,412	33%
Total	3,245,053	3,583,322	3,976,868	4,058,948	82,080	2%

Construction of Ambulance/Medical Examiner Building





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 court 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:** Renovate courtrooms and expand courtroom technology and training for use of technology.
Measurable outcome: Renovate one courtroom, increase technology use and related training expenses.

Accomplishments in FY16:

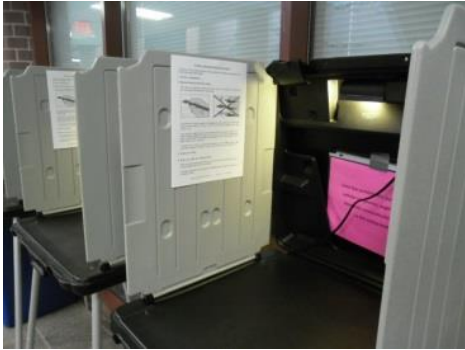
- Began a new program offering Domestic Violence victims' help with multiple issues by offering weekly open hours at our office with representatives from the Domestic Violence Intervention Program and Iowa Legal Aid present.
- Instituted a new communication system for law enforcement to notify our office of those perpetrators who may be a high safety risk so that we can communicate with the court to enable an informed decision regarding release conditions
- Coordinated with all major municipal law enforcement agencies to follow up with domestic abuse victims within 72 hours of the initial arrest
- Were awarded funds for additional 1.5 FTE Victim Witness Coordinator to staffing, paid for by a Crime Victim Assistance Division three-year grant

Budget Highlights for FY17:

- Increased operating revenues \$109,750 or 35% over the FY16 re-estimate mainly due to a crime victim grant from the State
- Increased overall departmental expenses \$75,103 or 2% over FY16 budget mainly due to an additional staff member paid for by the crime victim grant
- Added 1.5 FTE Victim Witness Coordinator to staffing, paid for by the crime victim grant

County Attorney Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	242,520	356,095	302,464	417,214	114,750	38%
Licenses & Permits	-	-	-	-	-	
Charges for Services	17,206	5,216	10,000	5,000	(5,000)	-50%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	2,668	11,142	-	-	-	
Total	262,394	372,453	312,464	422,214	109,750	35%
Expenses:						
Personnel	2,544,104	2,609,731	2,782,237	2,926,712	144,475	5%
Operating	77,158	212,403	263,886	200,499	(63,387)	-24%
Capital/Technology	48,612	87,966	78,700	72,715	(5,985)	-8%
Total	2,669,874	2,910,100	3,124,823	3,199,926	75,103	2%



County Auditor's Office

Office Description:

The Auditor's Office performs a wide range of functions including elections administration, accounting, real estate, and minutes. The office maintains voter registration records and conducts all federal, state, and local elections in the County. The office issues all payroll and accounts payable payments 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 the records of current property ownership within the County, compiles property tax levies, calculates property taxes and certifies the annual budgets to the State. As clerk to the Board of Supervisors, the office records the minutes of all Board meetings, publishes formal minutes and other official notices, compiles minute books and ordinance books, records bids, and maintains files of all executed contracts and agreements.

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 FY16:

- Implemented a Community ID program for Johnson County residents, to ensure that all members of our diverse community are welcomed and can participate fully in the economic and social life of our county
- Launched a cost-saving initiative which allows employees from throughout Johnson County government to work as election officials at satellite voting sites
- Hired an additional part-time accounting clerk to address the growing workload in the County's payroll and benefits administration area
- Collaborated with Information Technology to establish an improved, more efficient process for preparing computer equipment used at the polls on Election Day
- Began the process of implementing new financial management software

Budget Highlights for FY17:

- Decreased operating revenues \$109,619 or 90% under the FY16 budget. The majority of the decrease is due to no city or school board elections in FY17 compared to FY16
- Increased operating expenses \$328,202 or 16% over the FY16 budget. The majority of the increase coming from annual wage and health insurance increases
- Increased wages for part time employees
- Budgeted \$11,000 for the replacement of the current postage machine

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	109,589	4,899	111,369	-	(111,369)	-100%
Licenses & Permits	7,012	9,401	6,900	7,850	950	14%
Charges for Services	2,340	2,053	2,750	3,550	800	29%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	3,079	225	200	200	-	0%
Other Financing Sources	-	-	-	-	-	-
Total	122,020	16,578	121,219	11,600	(109,619)	-90%
Expenses:						
Personnel	1,508,295	1,499,838	1,785,092	2,019,324	234,232	13%
Operating	202,410	235,617	241,830	324,800	82,970	34%
Capital/Technology	89,431	71,472	50,249	61,249	11,000	22%
Total	1,800,136	1,806,927	2,077,171	2,405,373	328,202	16%

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, or by Special Election. The Board is the legislative body of the County and is empowered to:

- Make appointments to non-elective county offices and to county boards and commissions
- Fill vacancies in elective county offices occurring in the interim between elections except vacancies occurring in its own membership
- Approve compensation for county employees other than elected officials and, subject to the limitations imposed by the Compensation Board, approve compensation for elected officials
- Allow claims against the County and order payment of those claims
- Enter into contracts in the name of the County for the purchase, sale, or lease of property, including real estate, and for the purchase of services
- Require reports of county officers on subjects connected with the duties of their offices
- Approve budget proposals of county offices and levy property taxes to raise revenues
- Manage all county buildings and grounds
- Supervise construction and maintenance of the secondary roads system
- Establish building & 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 three ways technology use can create efficiencies.
3. **Goal:** Reduce paper usage.
Measurable outcome: Reduce overall paper usage by 10%.

Accomplishments in FY16:

- Enactment of a countywide minimum wage ordinance
- Completion of the Secondary Roads/Fleet Maintenance Building
- Completion of the Mehaffey Bridge project
- Design completed and construction begun on the Ambulance Service and Medical Examiner Facility
- Traveled to Dane County to learn from colleagues from another county with a Big 10 University about issues including affordable housing, disproportionate minority contact (DMC) in the criminal justice system and promotion of local foods, among other

Budget Highlights for FY17:

- No change in budgeted revenues of \$225 compared to FY16
- Increased operating expenses \$10,208 or 1% over FY16 mainly due to annual increase in wages and health insurance

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	380	320	225	225	-	0%
Charges for Services	610	248	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	990	568	225	225	-	0%
Expenses:						
Personnel	630,776	638,812	674,504	696,712	22,208	3%
Operating	25,401	26,578	43,920	43,920	-	0%
Capital/Technology	23,898	19,624	30,000	18,000	(12,000)	-40%
Total	680,075	685,014	748,424	758,632	10,208	1%



Conservation Department

Department Description:

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

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 the 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 FY16:

- Completed the acquisition of 380 acres along the Iowa River in southern Johnson County
- Completed the engineering, design and permitting for the Hoover Trail between Solon and Ely
- Converted the large outbuilding at the new area along the Iowa River to a conservation operations center servicing the southern part of Johnson County
- Completed the plans and permitting for a wetland bank at the Cedar River Crossing area
- Secured more than \$1.2 million in grant funding to leverage bond funds for land acquisition and trail development
- Hired and trained a new Naturalist to help facilitate interpretive programming

Budget Highlights for FY17:

- Increased operating revenues \$1,147 or 1% over FY16 from increased donations and service charges
- Increased operating expenses \$81,397 or 4% over FY16 primarily from the addition of a new staff member
- Added 1.0 FTE Naturalist to staffing
- Increased wage rates for temporary seasonal workers

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax					-	
Intergovernmental	50,558	6,021	-	-	-	
Licenses & Permits					-	
Charges for Services	100,838	105,221	122,140	123,437	1,297	1%
Use of Money & Property	-	-	-		-	
Miscellaneous	5,857	5,530	6,563	7,563	1,000	15%
Other Financing Sources	9,488	858	5,150	4,000	(1,150)	-22%
Total	166,741	117,630	133,853	135,000	1,147	1%
Expenses:						
Personnel	1,273,974	1,372,616	1,605,100	1,680,575	75,475	5%
Operating	326,034	339,517	312,900	322,795	9,895	3%
Capital/Technology	2,681	-	12,598	8,625	(3,973)	-32%
Total	1,602,689	1,712,133	1,930,598	2,011,995	81,397	4%

Finance Department



[Transparency Portal](#)



[Budget](#)



[Quarterly-Monthly Reports](#)



[TIF/Debt](#)



[Audit Reports](#)



[Financial Policies](#)



[Additional Resources](#)

Department Description:

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

The Finance Department provides these services to the County:

- Develops the annual operating budget
- Prepares the Comprehensive Annual Financial Report (CAFR)
- Coordinates the financial aspects of the Capital Improvement Plan
- Advises the Board of Supervisors on financial issues
- Analyzes and coordinates the issuance of debt and debt servicing
- Establishes and reviews the County's financial policies
- Facilitates the annual external financial audit
- Administers risk management functions of the County
- Provides long-range financial planning
- Manages the County's 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 activities.
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 FY16:

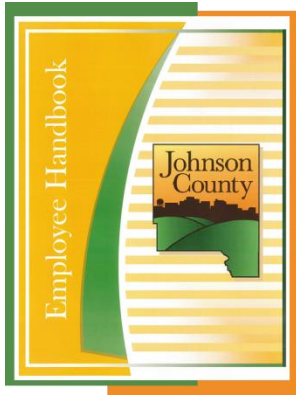
- Received first Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA)
- Convened Risk Management committee meetings and made recommendations to Board of Supervisors
- Worked with IT department on implementation of upgraded financial accounting system

Budget Highlights for FY17:

- No operating revenues which is unchanged from FY16
- Increased operating expenses \$12,297 or 4% over FY16, entirely from annual wage and health insurance increases

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	-	-	-	-	-	
Expenses:						
Personnel	236,416	275,201	287,433	299,730	12,297	4%
Operating	3,984	4,070	10,812	10,812	-	0%
Capital/Technology	-	1,500	6,000	6,000	-	0%
Total	240,400	280,771	304,245	316,542	12,297	4%



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 diverse labor pool.
Measurable outcome: Increased 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 the County’s expenditures for healthcare.
Measurable outcome: Obtain modest increase in deductibles and out-of-pocket maximums for employee health care coverage.

Accomplishments in FY16:

- ACA Compliance
- Coordinated Diversity Events and Training (Diversity 101, 102 and Dr. Eddie Moore Jr.)
- Responded to first ever OSHA complaint, participated in investigative interview with OSHA investigator; complaint dismissed

Budget Highlights for FY17:

- No operating revenues budgeted, which is unchanged from FY16
- Increased operating expenses \$112,275 or 30% over FY16 due to an increase in personnel positions
- Added 1.0 FTE for Risk Management/HR Coordinator and 0.4 FTE for HR Assistant
- Added *Prehire 360* reference checking software

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	3,000	-	-	-	
Licenses & Permits	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	-	3,000	-	-	-	
Expenses:						
Personnel	309,284	313,689	336,562	442,681	106,119	32%
Operating	13,436	18,041	22,950	26,350	3,400	15%
Capital/Technology	8,657	8,657	9,857	12,613	2,756	28%
Total	331,377	340,387	369,369	481,644	112,275	30%



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 FY16:

- Deployed new PIV (property information viewer) site
- Networked new Conservation building in Lone Tree
- Redesigned Public Health and PDS web pages

Budget Highlights for FY17:

- No change in operating revenues from FY16
- Decreased operating expenses \$240,489 or 11% under FY16 mainly due to the reduction of technology purchases
- Added 1.0 FTE for a PC Support staff member and increased hours for the GIS Specialist from part time to full time

Financial Summary Table:

	FY2014	FY2015	FY2016	FY2017	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	39,000	39,000	39,000	39,000	-	0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	138	160	200	200	-	0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	1,161	777	1,000	1,000	-	0%
Other Financing Sources	7,745	2,980	5,500	5,500	-	0%
Total	48,044	42,917	45,700	45,700	-	0%
Expenses:						
Personnel	1,035,262	1,088,013	1,142,951	1,249,757	106,806	9%
Operating	19,295	25,366	23,540	22,255	(1,285)	-5%
Capital/Technology	594,014	710,568	944,786	598,776	(346,010)	-37%
Total	1,648,571	1,823,947	2,111,277	1,870,788	(240,489)	-11%



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 FY16:

- Issued a record number of cremation permits in calendar year 2015 at 843. This represents a 7.39% increase over the previous year
- Investigated a record number of deaths in calendar year 2015 at 700. This represents a 2.49% increase over the previous year
- Expanded 1 part-time medical examiner position to full-time
- Implemented MDILog, an electronic case management system, which eliminated the former paper-based process

Budget Highlights for FY17:

- Increased budgeted operating revenues \$23,500 or 11% over FY16 due to additional reimbursement revenue from other counties
- Increased operating expenses \$41,564 or 5% over FY16 mainly due to annual increase in wages and health insurance. Also moved part-time benefitted medical examiner investigator position to full-time
- Added \$11,804 for the replacement of desktop computers and software
- Added \$5,798 to be used with prior year savings for a replacement vehicle in FY17

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	171,546	172,978	150,784	172,784	22,000	15%
Licenses & Permits	60,322	59,886	58,500	60,000	1,500	3%
Charges for Services	244	521	200	200	-	0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	232,112	233,385	209,484	232,984	23,500	11%
Expenses:						
Personnel	410,132	460,680	500,348	544,418	44,070	9%
Operating	338,552	296,523	352,288	351,288	(1,000)	0%
Capital/Technology	165	6,882	19,108	17,602	(1,506)	-8%
Total	748,849	764,085	871,744	913,308	41,564	5%



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 recurring substance abuse issues, health issues, physical disabilities, brain injuries, and other complex human service needs.

Mental Health and Disability Services (MH/DS) provides funding for needed support and services to individuals with qualifying diagnoses or disabilities in an effort to provide quality of life in the least restrictive environment. MH/DS is the Johnson County department responsible for coordinating the funding for services to people with intellectual disability, mental illness, 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 management plan consists of three parts: Annual Service and Budget Plan, Annual Report, and Policies and Procedures Manual. The Annual Service and Budget Plan includes the services to be provided and the cost of those services, local access points, designated Targeted Case Management agencies, a plan for ensuring effective crisis prevention and a description of the scope of services, projection of need and cost to meet the need, and service provider reimbursement provisions. The Annual Service and Budget Plan has been approved by the East Central Region's governing board and is subject to approval by the Director of the Iowa Department of Human Services (DHS) each year.

Unit Goals:

- Goal:** Develop policy and procedure manual for East Central Region.
Measurable Outcome: Finalized processes to be coordinated via Regional staff in a consistent manner and made available on the ECR website.
- Goal:** Utilize the CSN system 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 (MCO) plans to manage Iowa's Medicaid expenditures.
Measurable Outcome: Knowledge of chosen MCO's 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 FY16:

- Eliminated 1 FTE and 1 temporary position
- Reviewed and updated the chart of accounts for departments 41, 42 and 46
- A staff member was appointed by the Regional Governance Board to handle the Regional Budget and Finance operations
- All staff completed HIPAA training

Budget Highlights for FY17:

- Decreased budgeted revenues \$900,933 or 18% compared to FY16 mainly due to reduced state revenue support and a Medicaid offset
- Increased operating expense budget by \$238,628 or 4% compared to FY16 mainly due to an increase in the payment to the ECR Region
- Increased payment to ECR Region to equalize the county per capita costs for MHDS services

Financial Summary Table:

	FY2014	FY2015	FY2016	FY2017	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	3,078,789	3,063,920	3,070,199	3,041,794	(28,405)	-1%
Intergovernmental	4,230,226	4,269,475	1,962,416	1,089,888	(872,528)	-44%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	23,443	14,096	-	-	-	
Other Financing Sources	803	1,180	-	-	-	
Total	7,333,261	7,348,671	5,032,615	4,131,682	(900,933)	-18%
Expenses:						
Personnel	868,716	796,076	907,655	876,717	(30,938)	-3%
Operating	4,755,498	3,263,290	5,060,826	5,330,392	269,566	5%
Capital/Technology	-	-	-	-	-	0%
Total	5,624,214	4,059,366	5,968,481	6,207,109	238,628	4%



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:** Continue the repairs of the HVAC system at the County Administration Building.
Measurable outcome: Reduced energy bills by increasing control of heating and cooling.
2. **Goal:** Replace roof at the County Administration 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 FY16:

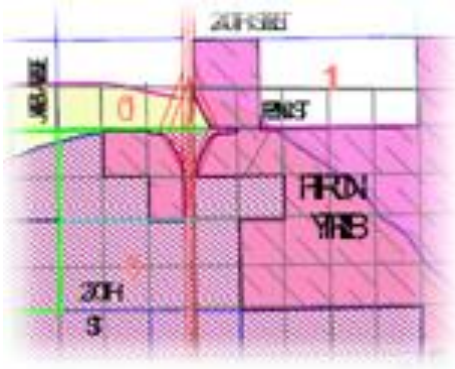
- Completed repairs on the dairy barn building at the County Farm site
- Installed water supply infrastructure to County Farm site
- Completed new secured entrance to the County Courthouse
- Moved ambulance office to 3rd floor HHS building and equipment to Capitol St. facility
- Finishing the updating of the security equipment at County Jail
- Finished first phase of HVAC repairs at County Administration Building
- Working on second and third phase of HVAC system repairs
- Installed new cameras in the Administration, Courthouse and HHS buildings

Budget Highlights for FY17:

- Increased operating revenues \$20,000 or 23% over FY16 due to reimbursements for overhead costs by MHDS/ECR
- Increased budgeted operating expenses of \$56,446 or 4% over FY16 mainly due to increased utility costs and an increase in building maintenance expenses
- Added savings of \$36,700 for replacement vehicle, mower, and tools
- Retained the Project Manager position for construction of Ambulance/Medical Examiner building

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	78,560	76,481	78,600	78,600	-	0%
Use of Money & Property	9,011	9,000	9,100	9,100	-	0%
Miscellaneous	34	-	-	20,000	20,000	
Other Financing Sources	-	-	-	-	-	
Total	87,605	85,481	87,700	107,700	20,000	23%
Expenses:						
Personnel	504,587	612,597	704,966	728,363	23,397	3%
Operating	663,608	526,945	709,474	744,083	34,609	5%
Capital/Technology	-	-	30,110	28,550	(1,560)	-5%
Total	1,168,195	1,139,542	1,444,550	1,500,996	56,446	4%



Planning, Development and Sustainability Department

Department Description:

Johnson County Planning & Zoning Department changed its name to Planning, Development, and Sustainability midway through FY16 to better reflect its new mission and role. The department oversees the development of the rural parts of the county and promotes sustainable resources for county operations. The department also handles enforcement of Johnson County's Unified Development Ordinance, which sets out rules for how and where certain buildings can be constructed in the unincorporated areas of the County.

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

Unit Goals:

- Goal:** Retain the Sustainability Specialist.
Measurable outcome: Increase compensation for Sustainability Specialist position as well as training specific to sustainability.
- Goal:** Maintain the Soil and Water Conservationist Position.
Measurable outcome: Continued funding and employment of position.
- Goal:** The 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 return visits to a site.
Measurable outcome: Purchase 2-3 devices and/or hotspots.

Accomplishments in FY16:

- Inspectors received four new certifications
- Secured over \$150,000 in energy efficiency rebates to be realized in FY 17
- Successfully shared our solar project experience with dozens of entities through conference presentations and personal contact
- Hired Iowa's first County Local Food Planner
- Two Solar Arrays came online that will generate nearly a quarter of the Secondary Roads

campus' electricity needs

- Initiated the Sustainability Working Group of Johnson County
- Building permit revenues from July 1, 2015 – March 31, 2016 was nearly \$70,000 higher than same period last fiscal year

Budget Highlights for FY17:

- Increased operating revenues \$55,000 or 16% over FY16 due to additional building permit fees
- Increased operating expenses \$54,928 or 5% over FY16 mainly due to increased wage and health insurance costs and Assistant Planner position moving from temporary to permanent
- Added \$5,000 in savings for a replacement vehicle

Financial Summary Table:

	FY2014	FY2015	FY2016	FY2017	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	5,500	5,500	5,500	5,500	-	0%
Licenses & Permits	307,586	317,659	306,550	361,550	55,000	18%
Charges for Services	29,795	25,318	28,360	28,360	-	0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	1,920	865	700	700	-	0%
Other Financing Sources	-	-	-	-	-	-
Total	344,801	349,342	341,110	396,110	55,000	16%
Expenses:						
Personnel	761,826	792,515	907,852	986,328	78,476	9%
Operating	46,280	41,875	114,812	113,264	(1,548)	-1%
Capital/Technology	20,010	322	27,300	5,300	(22,000)	-81%
Total	828,116	834,712	1,049,964	1,104,892	54,928	5%



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 Public Health Facebook (FB) page “Likes” and posts per day.
- Goal:** Improve citizens’ 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 FY16:

- Received an FDA Grant to conduct Community Based Food Safety Survey and provide additional training in the upgraded standards for Environmental Health staff
- Began offering syphilis screening on-site
- Completed the 2015/2016 Community Health Needs Assessment and Health Improvement Plan

- JCPH was one of 10 sites in the U.S. to receive funding to pilot a project directly connecting clients with tobacco cessation resources during their marketplace health insurance plan selection and enrollment process
- JCPH assisted the University of Iowa, in consultation with the Iowa Department of Public Health, the CDC, Iowa State Hygienic Lab and UIHC to provide over 5,000 vaccinations to students in response to a Mumps outbreak
- Organized and implemented, in partnership with Walmart and Scheels, a successful “Back to School Program” providing one stop services for immunizations, dental screening, visual screening, and developmental screening. These services were required for school entry serving low income high risk children in Johnson County
- Implemented flu vaccinations during WIC clinics for children and their parents
- Implemented an expanded school-based dental sealant program serving twelve local elementary and junior high schools. Over 3,000 sealant treatments were placed on students’ teeth.
- Awarded a \$40,000 private grant through Delta Dental to help clients receive all the benefits of the Dental Wellness Plan of Iowa
- Implemented a new EBT system (similar to the SNAP or Food Stamp program) for the WIC Nutrition program. This will increase efficiency in the administration of the program and help clients better manage and access the healthy foods that it provides

Budget Highlights for FY17:

- Increased operating revenues \$50,254 or 2% over FY16 mainly due to a State grant for the preparedness program
- Increased operating expenses \$111,155 or 3% over FY16 mainly due to the State grant for the preparedness program and annual increase in wages and health insurance costs

Financial Summary Table:

	FY2014	FY2015	FY2016	FY2017	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,593,060	1,825,951	1,839,501	1,879,755	40,254	2%
Licenses & Permits	269,816	288,086	267,950	265,200	(2,750)	-1%
Charges for Services	4,910	4,049	4,300	22,450	18,150	422%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	19,332	13,880	16,725	11,325	(5,400)	-32%
Other Financing Sources	-	-	-	-	-	#DIV/0!
Total	1,887,118	2,131,966	2,128,476	2,178,730	50,254	2%
Expenses:						
Personnel	2,667,764	2,756,183	2,925,260	3,061,715	136,455	5%
Operating	656,342	679,929	912,991	912,691	(300)	0%
Capital/Technology	6,416	15,200	51,500	26,500	(25,000)	-49%
Total	3,330,522	3,451,312	3,889,751	4,000,906	111,155	3%



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 vital public records. Some of these pertain to land transactions, documenting title to property. They also provide registration and titling services for those who own recreational vehicles such as boats, snowmobiles, and ATVs. Finally, they issue marriage licenses and house the county's birth, death, and marriage records, and provide certified copies of these documents. Such widely varied responsibilities make the Recorder's office an important site for services and document archives.

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 existing back-filed vital records next fiscal year.

Accomplishments in FY16:

- Completed diversity training phase I for all staff
- Implemented use of dual monitors; reduced paper consumption in office
- Implemented staff evaluations of management team using anonymous online survey instrument
- Completed restoration of Johnson County Poor Farm records
- Ongoing implementation of integrated, centralized registry of births, deaths, and marriages in partnership with State

Budget Highlights for FY17:

- Decreased operating revenues \$59,800 or 6% from FY16 due to recent trend of reduced number of recorded instruments
- Increased operating expenses \$20,616 or 3% over FY16 mainly due to annual increase in wages

and health insurance

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	950,759	935,827	1,038,900	979,200	(59,700)	-6%
Uses of Money & Property	492	471	550	450	(100)	-18%
Miscellaneous	-	-	65	65	-	0%
Other Financing Sources	-	560	-	-	-	
Total	951,251	936,858	1,039,515	979,715	(59,800)	-6%
Expenses:						
Personnel	597,781	598,987	629,180	649,160	19,980	3%
Operating	18,136	22,421	35,615	35,615	-	0%
Capital/Technology	26,712	28,938	26,712	27,348	636	2%
Total	642,629	650,346	691,507	712,123	20,616	3%



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 FY16:

- SEATS on time performance monthly is consistently over 97% when the industry's expectations are around 94%
- SEATS trips per hour rate is over 3.05 and the national average for para-transit is around 2.85
- Contracts in place with Management Care Organizations to provide Home Community Based Services and Non-Emergency Medical Transportation for Iowa Medicaid Enterprise
- North Liberty service is being put in place for Monday through Friday from 10 AM to 2 PM
- Johnson County SEATS was recognized for 40 years of contracting with East Central Iowa Council of Governments to do Demand Responsive rural transit service
- SEATS cost \$3.52 less per hour to operate in FY15 than in FY14
- Deadhead miles dropped by 12,008 miles from FY14 to FY15

Budget Highlights for FY17:

- Increased operating revenues \$40,374 or about 2% over FY16 mainly from donations
- Increased operating expenses \$333,757 or 12% over FY16 mainly due to annual increase in wages and health insurance costs and moving the vehicle repair funds from individual departments/offices to the new fleet function in SEATS
- Instituted fleet repairs and fleet vehicle management

- 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:

	FY2014	FY2015	FY2016	FY2017	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,652,990	1,530,638	1,749,144	1,758,488	9,344	1%
Licenses & Permits	-	-	-	-	-	
Charges for Services	27,777	22,222	37,150	31,150	(6,000)	-16%
Uses of Money & Property	113	171	130	160	30	23%
Miscellaneous	146,672	175,008	190,000	227,000	37,000	19%
Other Financing Sources	-	-	-	-	-	-
Total	1,827,552	1,728,039	1,976,424	2,016,798	40,374	2%
Expenses:						
Personnel	1,963,995	2,036,676	2,262,550	2,438,669	176,119	8%
Operating	363,995	366,217	496,465	592,143	95,678	19%
Capital/Technology	18,336	30,224	41,940	103,900	61,960	148%
Total	2,346,326	2,433,117	2,800,955	3,134,712	333,757	12%



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 County's 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 FY16:

- Projects completed or in progress: IWV Road Phase 1A (IWV Road at Hebl Avenue), Curtis Bridge Road south of Shueyville, Ely Road grading at county line, S-29-2 Bridge Replacement (Taft Avenue Bridge), 0.5 miles of Blain Cemetery Road Regrade, .8 miles of Observatory Sealcoat, 5.2 miles of pavement crack sealing
- Regular Maintenance completed: 32 culverts replaced, 5,510 employee hours of brush removal, 12 box culvert silt removals, 14 lane miles of ditch dug, 84,000 tons of rock hauled, 18 miles of chip seal resurfaced, 275 signs repaired or replaced, 82,000 pavement markings
- Plowed 23,000 miles of roads for snow removal

Budget Highlights for FY17:

- Increased operating revenues \$1,654,852 or 16% over FY16 due to increased road use tax funding from State
- Increased operating expenses \$1,307,066 or 13% from FY16 mainly due to an increase of \$1,260,000 for the Ely Road construction project
- Added 1.0 FTE for Engineering Tech II and 1.0 FTE for Assistant to County Engineer

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	5,752,591	7,233,431	4,699,145	5,935,687	1,236,542	26%
Licenses & Permits	4,000	6,500	6,100	6,100	-	0%
Charges for Services	-	-	-	-	-	
Use of Money & Property	860	839	1,000	1,000	-	0%
Miscellaneous	85,347	68,009	74,500	74,500	-	0%
Other Financing Sources	4,631,541	4,809,484	5,528,956	5,947,266	418,310	8%
Total	10,474,339	12,118,263	10,309,701	11,964,553	1,654,852	16%
Expenses:						
Personnel	3,892,485	4,032,108	4,274,380	4,379,031	104,651	2%
Operating	4,723,333	4,861,677	4,480,000	5,188,000	708,000	16%
Capital/Technology	2,612,623	2,833,926	1,631,585	2,126,000	494,415	30%
Total	11,228,441	11,727,711	10,385,965	11,693,031	1,307,066	13%



County Sheriff's Office

Office Description:

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

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

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

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

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

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

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

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

Unit Goals:

- Goal:** All deputies to be issued body cameras
Measurable outcome: Provide accountability of actions during interactions with the Sheriff's Office
- 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 FY16:

- Decreased the daily inmate population from calendar 2015 averaging 123.4 inmates per day to calendar 2016 averaging 109.6 inmates per day. Mostly attributed to Jail Alternatives Program
- Increase of 10,241 calls for service in calendar year 2015
- Continued to operate the jail around a major renovation project. Working with the logistics of inmates being housed outside of Johnson County.
- Added 2 courthouse security deputies in anticipation of opening a secured courthouse entrance with screening technologies
- Started training deputies in Crisis Intervention.
- Started the process of developing a Crisis Intervention Training program in Johnson County.

Budget Highlights for FY17:

- Increased operating revenues \$47,128 or 5% over FY16 mainly from the jail diversion program
- Decreased operating expenses \$223,518 or 2% under FY16 due to a reduction in jail housing costs
- Budgeted \$171,770 for replacement vehicles
- Added 1.0 FTE Jail Diversion staff member

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	654,710	641,385	549,281	641,029	91,748	17%
Licenses & Permits	-	-	-	-	-	
Charges for Services	321,776	304,941	358,970	325,350	(33,620)	-9%
Use of Money & Property	9,933	7,869	20,900	10,900	(10,000)	-48%
Miscellaneous	7,521	11,414	12,000	11,000	(1,000)	-8%
Other Financing Sources	100	-	-	-	-	
Total	994,040	965,609	941,151	988,279	47,128	5%
Expenses:						
Personnel	8,182,839	8,405,725	9,289,539	9,520,647	231,108	2%
Operating	1,920,542	1,894,609	2,431,179	2,113,620	(317,559)	-13%
Capital/Technology	361,512	259,553	402,581	265,514	(137,067)	-34%
Total	10,464,893	10,559,887	12,123,299	11,899,781	(223,518)	-2%



Social Services Department

Department Description:

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

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

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

Unit Goals:

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

Accomplishments in FY16:

- Successfully advocated for a change in the Iowa Code to protect the confidentiality of juvenile delinquency court records
- Developed an electronic resource directory of social services and calendar of programming events in Johnson County
- Completed a comprehensive assessment of hunger in Johnson County and formulated a series of recommendations in collaboration with a multi-disciplinary task force
- The Focus on Youth Program provided assistance to 38 families with children having an emotional or behavioral disorder as of March 2016

- The General Assistance Program processed 824 applications for emergency rent, utility and other assistance as of March 2016

Budget Highlights for FY17:

- Increased operating revenues \$13,812 or 5% from FY16 due to MHDS overhead reimbursement
- Increased operating expenses \$94,056 or 7% from FY16 mainly due to juvenile home costs moved in from the Institutional Accounts department
- Added \$2,500 in savings for replacement copiers

Financial Summary Table:

	FY2014	FY2015	FY2016	FY2017	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	288,321	261,293	251,300	257,612	6,312	3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	10,589	15,065	11,000	12,000	1,000	9%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	13,474	5,649	23,000	29,500	6,500	28%
Other Financing Sources	-	-	-	-	-	
Total	312,384	282,007	285,300	299,112	13,812	5%
Expenses:						
Personnel	655,110	639,838	676,058	702,843	26,785	4%
Operating	634,584	553,368	745,371	832,708	87,337	12%
Capital/Technology	-	-	20,066	-	(20,066)	-100%
Total	1,289,694	1,193,206	1,441,495	1,535,551	94,056	7%



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 FY16:

- Processed 27,321 motor vehicle titles in 10 months
- Processed 133,116 motor vehicle registrations in 10 months
- Conducted the annual tax sale with 1369 bidders
- Accomplished transactions with 12 FTE employees. (9 Clerk II's, 2 Deputies and the Treasurer).

Budget Highlights for FY17:

- Increased operating revenues \$5,200 or less than 1% over FY16 due to increased motor vehicle registration fees
- Increased operating expenses \$80,385 or 7% over FY16 mainly due to additional staff
- Added 1.0 FTE Clerk II staff member

Financial Summary Table:

	FY2014	FY2015	FY2016	FY2017	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,120,597	1,186,608	1,070,220	1,075,420	5,200	0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	1,351	1,208	1,125	1,125	-	0%
Other Financing Sources	-	-	-	-	-	
Total	1,121,948	1,187,816	1,071,345	1,076,545	5,200	0%
Expenses:						
Personnel	887,665	831,186	1,034,543	1,112,568	78,025	8%
Operating	113,091	104,718	131,735	133,035	1,300	1%
Capital/Technology	19,945	22,085	20,400	21,500	1,100	5%
Total	1,020,701	957,989	1,186,678	1,267,103	80,425	7%



Veterans Affairs Department

Department Description:

The department assists all Johnson County residents who served in the armed forces of the United States and their relatives, beneficiaries, and dependents in receiving from the United States and Iowa, 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 sourced assistance, veterans 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 are filed with the VA.

Accomplishments in FY16:

- Organized a Veterans Appreciation event at Historic Kinnick Stadium, honoring over 500 area veterans and their family members
- Presented department information at the Johnson County American Legion quarterly meeting; also at the Swisher, Solon, Iowa City, Coralville, Oxford, and North Liberty monthly meetings. Presented department mission at the University of Iowa Air Force ROTC Leadership Laboratory, the Iowa City Lions Club, at Kirkwood Community College to the Linn County Medical Assistance Program, and on KXIC & KCJJ radio
- Offered extended hours on Saturdays to accommodate veterans who were unable to visit during the work week
- Veterans Affairs Director named “Volunteer of the Year” from the Johnson County United Way

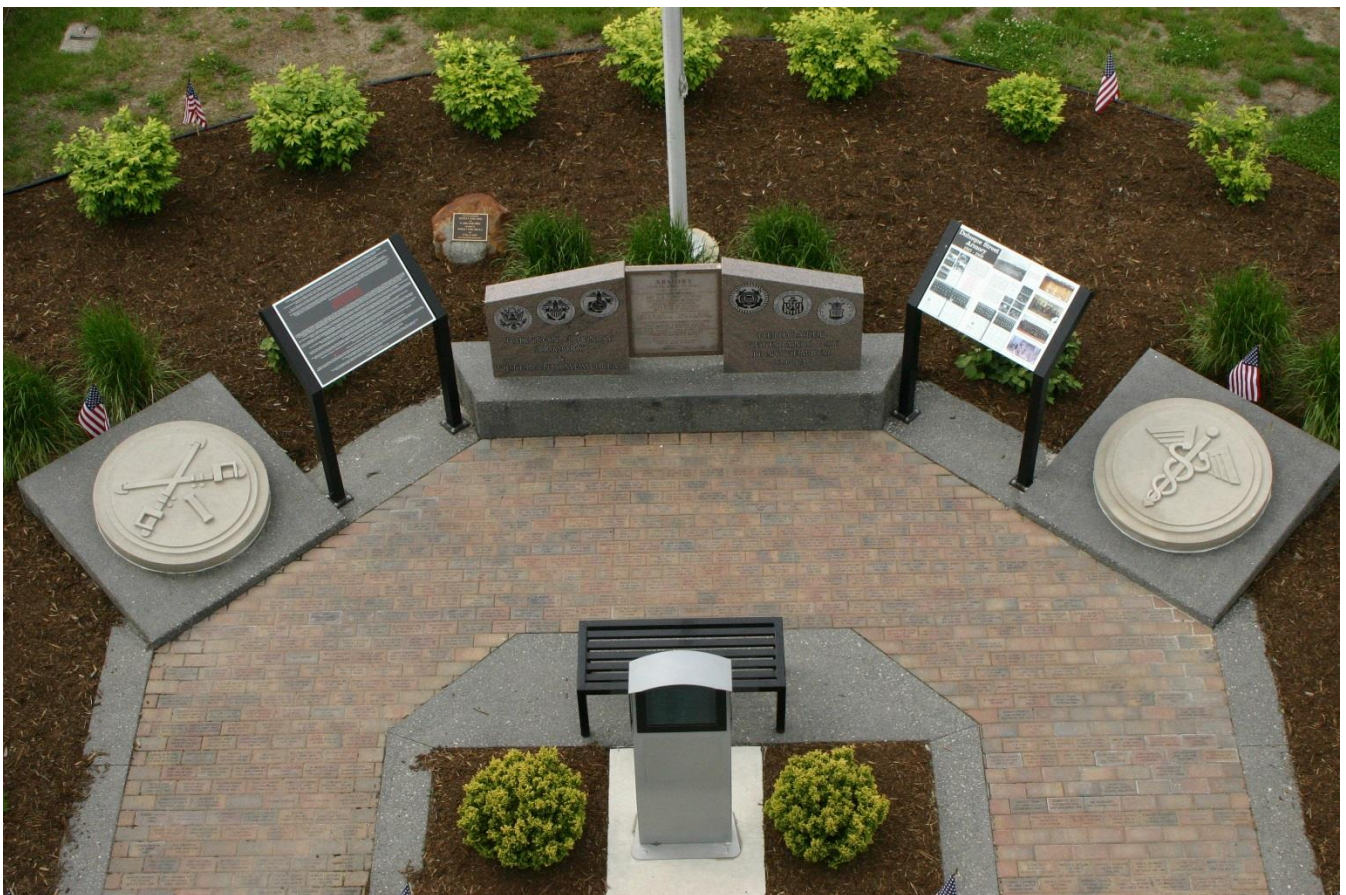
Budget Highlights for FY17:

- Operating revenues of \$10,000 unchanged from FY16
- Increased operating expenses \$2,311 or 1% over FY16 mainly due to annual increase in wages and health insurance costs

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	11,000	10,000	10,000	10,000	-	0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	11,000	10,000	10,000	10,000	-	0%
Expenses:						
Personnel	65,392	68,260	72,837	75,653	2,816	4%
Operating	54,461	58,300	110,203	109,698	(505)	0%
Capital/Technology	-	-	-	-	-	0%
Total	119,853	126,560	183,040	185,351	2,311	1%

JOHNSON COUNTY ARMORY & VETERAN'S MEMORIAL



OTHER COUNTY DEPARTMENTS



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Central Services Department

The Central Services Department receives revenues from taxes and General Obligation 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 financial audit.

Budget Highlights for FY17:

- Increased operating revenues \$2,413,939 or 7% over FY16. Revenues include proceeds from General Obligation bonds of \$11,997,500 and property taxes of \$24,198,525
- Increased operating expenses \$5,027 or 1% over FY16 mainly due to an increase in county-wide non-bargaining merit increases
- Budgeted \$105,000 for non-bargaining merit increases and \$270,000 for flexible spending account claims
- Diversity Committee budget increased by \$5,000, Employee Engagement and Events Committee budget increased by \$1,350

Financial Summary Table:

	FY2014	FY2015	FY2016	FY2017	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	21,368,549	22,134,365	22,713,089	24,198,525	1,485,436	7%
Intergovernmental	639,960	1,191,942	1,596,106	1,712,709	116,603	7%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	300	100	(200)	-67%
Use of Money & Property	186,200	197,228	149,509	149,509	-	
Miscellaneous	335,356	914,915	629,250	623,850	(5,400)	-1%
Other Financing Sources	8,184,076	11,600,000	11,180,000	11,997,500	817,500	7%
Total	30,714,141	36,038,450	36,268,254	38,682,193	2,413,939	7%
Expenses:						
Personnel	16,224	18,854	85,200	126,700	41,500	49%
Operating	542,294	546,335	652,228	615,755	(36,473)	-6%
Capital/Technology	-	-	-	-	-	
Total	558,518	565,189	737,428	742,455	5,027	1%

County Farm Department

The County Farm Department is the property and buildings of the historical County Poor Farm and Asylum. The County rents the tillable land and uses those revenues to help pay for upkeep of the historic property and buildings.

Budget Highlights for FY17:

- Decreased operating revenues \$5,000 or 13% under FY16 due to reduced land rental contract
- Increased operating expenses \$80,000 or 42% over FY16 due to Board of Supervisors initiative to renovate the existing farm buildings, build public bathrooms and prepare an area on the property for a community garden/local foods programs

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	7,668	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	40,105	37,700	37,700	32,700	(5,000)	-13%
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	2,400	-	-	-	
Total	40,105	47,768	37,700	32,700	(5,000)	-13%
Expenses:						
Personnel	-	-	-	-	-	
Operating	37,907	4,512	4,500	4,500	-	0%
Capital/Technology	-	76	185,000	265,000	80,000	
Total	37,907	4,588	189,500	269,500	80,000	42%

Court Services – County Attorney

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

Budget Highlights for FY17:

- No change in operating revenues from FY16
- No change in operating expenses from FY16

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	6,233	7,676	4,000	4,000	-	0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	995	69	550	550	-	0%
Other Financing Sources	-	-	-	-	-	
Total	7,228	7,745	4,550	4,550	-	0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	90,566	111,090	223,850	223,850	-	0%
Capital/Technology	-	-	-	-	-	
Total	90,566	111,090	223,850	223,850	-	0%

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 FY17:

- No change in operating revenues from FY16
- No change in operating expenses from FY16

Financial Summary Table:

	FY2014	FY2015	FY2016	FY2017	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	505	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	505	-	-	-	-	
Expenses:						
Personnel	-	-	-	-	-	
Operating	40,732	18,989	44,200	44,200	-	0%
Capital/Technology	-	-	-	-	-	
Total	40,732	18,989	44,200	44,200	-	0%

Emergency Medical Services (EMS) Department

The Emergency Medical Services (EMS) Department is used for annual training of the employees in the County's Ambulance Department and other first responders.

Budget Highlights for FY17:

- Minimal decline in budgeted operating revenues from FY16
- Minimal decline in budgeted operating expenses of from FY16

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	10,116	4,000	25,656	25,000	(656)	-3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	10,116	4,000	25,656	25,000	(656)	-3%
Expenses:						
Personnel	-	-	-	-	-	
Operating	5,200	19,273	25,656	25,000	(656)	-3%
Capital/Technology	-	-	-	-	-	
Total	5,200	19,273	25,656	25,000	(656)	-3%

General Basic Block Grants Department

The General Basic Block Grant Department is comprised of social service and economic development community-based non-profit agency grant awards.

Budget Highlights for FY17:

- No change in budgeted operating revenues from FY16 to FY17
- Increased operating expenses \$924,517 or 18% over FY16, the majority of which is a \$600,000 increase for affordable housing trust support grant

Financial Summary Table:

	FY2014	FY2015	FY2016	FY2017	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	10,000	10,000	10,000	10,000	-	0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	10,000	10,000	10,000	10,000	-	0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	5,261,373	4,950,539	5,008,940	5,933,457	924,517	18%
Capital/Technology	-	-	-	-	-	
Total	5,261,373	4,950,539	5,008,940	5,933,457	924,517	18%

General Supplemental Block Grants Department

The General Supplemental Block Grants Department is comprised mostly of Joint Emergency Communication Center (JECC) for their building construction bond debt service payments.

Budget Highlights for FY17:

- Decreased operating revenues \$1,458,180 or 17% less than FY16 due to lower property taxes levied in FY17
- Increased operating expenses \$3,455 or 1% over FY16 due to a slightly higher Joint Emergency Communications Center building bond principal payment

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	6,677,430	4,289,752	7,318,944	5,562,529	(1,756,415)	-24%
Intergovernmental	147,669	199,108	463,657	359,392	(104,265)	-22%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	289	-	-	-	-	
Other Financing Sources	1,760,000	1,050,000	1,050,000	1,452,500	402,500	38%
Total	8,585,388	5,538,860	8,832,601	7,374,421	(1,458,180)	-17%
Expenses:						
Personnel	-	-	-	-	-	
Operating	-	-	-	-	-	
Debt Service	447,533	453,658	458,483	461,938	3,455	1%
Total	447,533	453,658	458,483	461,938	3,455	1%

Institutional Accounts Department

The Institutional Accounts Department expends resources for dual diagnosis and substance abuse inpatient residential treatment and related services.

Budget Highlights for FY17:

- No change in operating revenues from FY16 to FY17
- Decreased operating expenses \$31,125 or 14% less than FY16, mainly due to a change in Juvenile Home reimbursements

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	-	-	-	-	-	
Expenses:						
Personnel	-	-	-	-	-	
Operating	175,552	45,453	224,975	193,850	(31,125)	-14%
Capital/Technology	-	-	-	-	-	
Total	175,552	45,453	224,975	193,850	(31,125)	-14%

Insurance Department

The Insurance Department is responsible for all property insurance premiums, workers compensation insurance premiums, tort liability and security bond premiums, deductible coverage and unemployment claims. Workers compensation payments are classified as a personnel expense.

Budget Highlights for FY17:

- Decrease in budgeted operating revenues of \$25,000 or 24% less than FY16 due to reduced insurance premium credits
- Increased operating expenses \$312,000 or 27% over FY16 due to an increased unemployment compensation expense contingency

Financial Summary Table:

	FY2014	FY2015	FY2016	FY2017	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	184,378	130,603	105,000	80,000	(25,000)	-24%
Other Financing Sources	-	-	-	-	-	
Total	184,378	130,603	105,000	80,000	(25,000)	-24%
Expenses:						
Personnel	10,645	4,203	28,500	328,500	300,000	1053%
Operating	1,249,365	728,083	1,112,000	1,124,000	12,000	1%
Capital/Technology	-	-	-	-	-	
Total	1,260,010	732,286	1,140,500	1,452,500	312,000	27%

Juvenile Justice Court Services Department

The Juvenile Justice Court Services Department is for the payment of claims related to the detention of juvenile offenders and their related legal fees.

Budget Highlights for FY17:

- No change in budgeted operating revenues from FY15 to FY16
- Decreased operating expenses \$53,571 or 7% less than FY16 due to reduced juvenile detention cost projections

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	-	-	-	-	-	
Expenses:						
Personnel	-	-	-	-	-	
Operating	569,706	568,100	776,436	722,865	(53,571)	-7%
Capital/Technology	-	-	-	-	-	
Total	569,706	568,100	776,436	722,865	(53,571)	-7%

Juvenile Crime Prevention Department

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

Budget Highlights for FY17:

- Increase in budgeted operating revenues of \$10,000 or 71% over FY16 due to more de-categorization grant money
- Increased operating expenses of \$15,000 or 5% over FY16 due to more grant match money available for funding departmental programs

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	16,662	3,500	14,000	24,000	10,000	71%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	16,662	3,500	14,000	24,000	10,000	71%
Expenses:						
Personnel	-	-	-	-	-	
Operating	211,483	264,665	292,500	307,500	15,000	5%
Capital/Technology	-	-	-	-	-	
Total	211,483	264,665	292,500	307,500	15,000	5%

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.

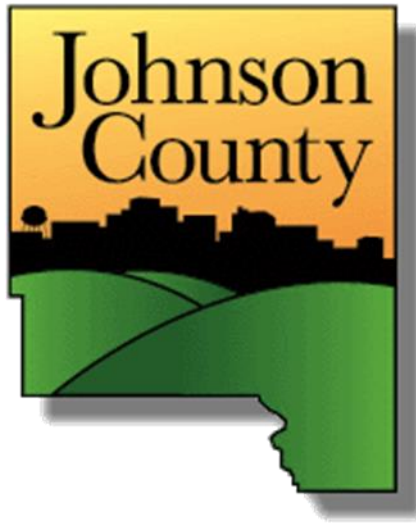
Budget Highlights for FY17:

- Decreased budgeted operating revenues \$45,860 or 2% less than FY16 due to less expected Medicaid reimbursement payments
- Decreased operating expenses \$220,360 or 9% under FY16 due to less cases managed

Financial Summary Table:

	FY2014 Actual	FY2015 Actual	FY2016 Budget	FY2017 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	2,865,799	2,226,021	2,385,625	2,339,765	(45,860)	-2%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	60	35	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	2,865,859	2,226,056	2,385,625	2,339,765	(45,860)	-2%
Expenses:						
Personnel	2,002,431	2,013,023	2,259,840	2,238,190	(21,650)	-1%
Operating	742,105	38,559	242,785	44,075	(198,710)	-82%
Capital/Technology	-	-	-	-	-	
Total	2,744,536	2,051,582	2,502,625	2,282,265	(220,360)	-9%

SUPPLEMENTAL INFORMATION



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

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

Investment Maturity Limitations

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

All investments are further subject to following investment maturity limitations:

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

Johnson County Investment Policy (continued)

Diversification

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

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

Custody and Safekeeping

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

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

Investment Policy Review and Amendment

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

Johnson County Capital Asset Capitalization and Threshold Policy

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

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

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

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

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

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

Johnson County

Capital Asset Capitalization and Threshold Policy (continued)

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

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

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

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

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

Johnson County Capital Asset Capitalization and Threshold Policy (continued)

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

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

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

Depreciation Method for Capital Assets

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

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

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

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

Estimated Useful Lives of Capital Assets

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

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

Johnson County Capital Asset Capitalization and Threshold Policy (continued)

Retroactive Reporting

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

Johnson County will not retroactively report the following intangible assets:

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

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

Johnson County Fund Balance Policy

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

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

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

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

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

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

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

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

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

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

Fund Balance Classification:

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

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

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

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

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

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

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

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

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

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

Fund Type Definitions:

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

Johnson County Financial Reserve Policy

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

Components of fund balances (GASB 54 Terms):

Nonspendable - Inherently nonspendable

Restricted – Externally enforceable limitations on use

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

Assigned – Limitation resulting from intended use

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

Unrestricted – Includes Committed, Assigned, and Unassigned.

Johnson County Terms:

General Fund = General Basic + General Supplemental funds

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

BUDGET PROCESS

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

Generally, each department and elected office builds a budget for revenues and expenses by using a trend of the last three fiscal years actuals. The County's 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 County departments do not receive any revenues.

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

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

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

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

The reporting basis is the same as prescribed by generally accepted accounting principles (GAAP). The County maintains records to permit presentation of the financial

BUDGET PROCESS (continued)

statements in conformity with GAAP in its financial reports. This information is included in the Comprehensive Annual Financial Report (CAFR). The primary differences between the budgetary reports and GAAP reports are the timing of revenues and expenditures, depreciation expense, and compensated absences (accrued but unused vacation leave). The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and budget basis (cash basis) for comparison purposes.

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

Budget Structure

The basics to budgeting are:

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

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

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

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

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

Calculating the Tax Rate

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

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

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

BUDGET PROCESS (continued)

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 levy 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 any 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 departmental budgets, decision packages, and final tax askings.

February

17. Budget Notice of Public Hearing 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 final budget detail into State Department of Management system and once completed is certified by the County Auditor.
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
2005	120,300	\$ 4,180,239,000	\$ 34,748.45	14,578	73,700	3.2%
2006	122,226	\$ 4,480,864,000	\$ 36,660.48	14,717	75,600	2.6%
2007	124,541	\$ 4,823,956,000	\$ 38,733.88	14,980	77,800	2.8%
2008	127,113	\$ 5,146,833,000	\$ 40,490.22	15,428	79,200	2.9%
2009	129,864	\$ 5,155,091,000	\$ 39,696.07	15,506	80,300	4.3%
2010	131,267	\$ 5,239,357,000	\$ 39,913.74	15,732	80,300	4.4%
2011	133,730	\$ 5,699,249,000	\$ 42,617.58	15,907	80,500	4.2%
2012	136,913	\$ 5,986,329,000	\$ 43,723.60	16,420	79,700	3.8%
2013	139,814	\$ 6,156,836,000	\$ 44,035.90	16,879	83,600	3.3%
2014	142,287	\$ 6,433,897,000	\$ 45,217.74	17,339	84,200	3.2%

FAMILY INCOME FOR THE LAST 12 MONTHS (In 2014 Inflation-Adjusted Dollars)

Total Number of Families:	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:	29,769	26,053	1,419	73	1,464	40	438	282	1,522
Less than \$10,000	998	565	245	6	94	0	78	10	124
\$10,000 to \$14,999	554	368	139	0	47	0	0	0	0
\$15,000 to \$19,999	740	515	90	24	89	0	0	22	105
\$20,000 to \$24,999	674	444	95	0	54	0	0	81	44
\$25,000 to \$29,999	758	608	74	0	36	0	33	7	63
\$30,000 to \$34,999	1,104	867	162	13	62	0	0	0	83
\$35,000 to \$39,999	945	691	117	0	93	0	34	10	66
\$40,000 to \$44,999	1,378	1,206	71	0	88	0	0	13	12
\$45,000 to \$49,999	906	733	6	4	78	0	73	12	95
\$50,000 to \$59,999	2,027	1,818	69	0	93	0	30	17	42
\$60,000 to \$74,999	2,996	2,686	71	0	105	40	94	0	217
\$75,000 to \$99,999	5,432	4,978	130	4	153	0	96	71	387
\$100,000 to \$124,999	3,703	3,535	50	4	95	0	0	19	132
\$125,000 to \$149,999	2,322	2,146	0	0	168	0	0	8	21
\$150,000 to \$199,999	2,621	2,513	76	18	12	0	0	2	55
\$200,000 or more	2,611	2,380	24	0	197	0	0	10	76

Source: U.S. Census Bureau, Easy Stats

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

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

	Total Individuals:	Percent of Total	White	Black or African American	American Indian and Alaska Native	Asian	Native Hawaiian and Other Pacific Islander	Some Other Race	Two or More Races	Hispanic or Latino (any race)
Total:	80,259		70,441	3,459	183	4,163	139	982	892	3,310
Male:	39,790	49.6%	34,808	1,740	118	2,021	45	584	474	1,735
Less than high school diploma	2,202	2.7%	1,583	191	0	39	45	344	0	547
High school graduate, GED, or alternative	7,229	9.0%	6,542	368	4	201	0	62	52	153
Some college or associate's degree	10,716	13.4%	9,716	479	26	183	0	133	179	449
Bachelor's degree or higher	19,643	24.5%	16,967	702	88	1,598	0	45	243	586
Female:	40,469	50.4%	35,633	1,719	65	2,142	94	398	418	1,575
Less than high school diploma	1,957	2.4%	1,362	330	5	90	0	158	12	424
High school graduate, GED, or alternative	5,951	7.4%	5,453	228	11	168	0	53	38	318
Some college or associate's degree	10,741	13.4%	9,340	765	23	260	65	170	118	305
Bachelor's degree or higher	21,820	27.2%	19,478	396	26	1,624	29	17	250	528

Source: U.S. Census Bureau (Easy Stats), 2010-2014 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.

JOHNSON COUNTY POPULATION BY GENDER AND AGE

	Estimate	Percent
GENDER AND AGE		
Total population	136,802	
Male	68,238	49.9%
Female	68,564	50.1%
Under 5 years	8,397	6.1%
5 to 9 years	7,601	5.6%
10 to 14 years	7,264	5.3%
15 to 19 years	11,603	8.5%
20 to 24 years	21,678	15.8%
25 to 34 years	23,090	16.9%
35 to 44 years	15,681	11.5%
45 to 54 years	14,865	10.9%
55 to 59 years	7,434	5.4%
60 to 64 years	6,749	4.9%
65 to 74 years	6,987	5.1%
75 to 84 years	3,632	2.7%
85 years and over	1,821	1.3%
Median age (years)	29.7	(X)
18 years and over	109,421	80.0%
21 years and over	96,539	70.6%
62 years and over	16,270	11.9%
65 years and over	12,440	9.1%
18 years and over	109,421	109,421
Male	54,183	49.5%
Female	55,238	50.5%
65 years and over	12,440	12,440
Male	5,492	44.1%
Female	6,948	55.9%

Source: U.S. Census Bureau, 2010-2014 American Community Survey 5-Year Estimates.

JOHNSON COUNTY POPULATION BY RACE

	Estimate	Percent
RACE		
Total population	136,802	
One race	133,846	97.8%
Two or more races	2,956	2.2%
One race	133,846	97.8%
White	116,059	84.8%
Black or African American	7,021	5.1%
American Indian and	316	0.2%
Cherokee tribal grouping	35	0.0%
Chippewa tribal grouping	7	0.0%
Navajo tribal grouping	12	0.0%
Sioux tribal grouping	32	0.0%
Asian	7,855	5.7%
Asian Indian	1,789	1.3%
Chinese	2,928	2.1%
Filipino	396	0.3%
Japanese	247	0.2%
Korean	1,408	1.0%
Vietnamese	333	0.2%
Other Asian	754	0.6%
Native Hawaiian and Other	224	0.2%
Native Hawaiian	0	0.0%
Guamanian or Chamorro	0	0.0%
Samoan	40	0.0%
Other Pacific Islander	184	0.1%
Some other race	2,371	1.7%
Two or more races	2,956	2.2%
White and Black or African	1,246	0.9%
White and American Indian	578	0.4%
White and Asian	540	0.4%
Black or African American	93	0.1%

	Estimate	Percent
HISPANIC OR LATINO AND		
Total population	136,802	
Hispanic or Latino (of any	7,046	5.2%
Mexican	4,734	3.5%
Puerto Rican	412	0.3%
Cuban	167	0.1%
Other Hispanic or Latino	1,733	1.3%
Not Hispanic or Latino	129,756	94.8%
White alone	111,913	81.8%
Black or African American	6,891	5.0%
American Indian and	192	0.1%
Asian alone	7,843	5.7%
Native Hawaiian and Other	224	0.2%
Some other race alone	105	0.1%
Two or more races	2,588	1.9%
Two races including	20	0.0%
Two races excluding	2,568	1.9%

Source: U.S. Census Bureau, 2010-2014 American Community Survey 5-Year Estimates.

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 established by the City or County Assessors for real or personal property, minus any tax exemptions (excluding military tax exemption), to use as a basis for levying property taxes.

Audit: A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how governmental funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

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

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

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

Glossary of Terminology (continued)

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

Budget Calendar: The schedule of key dates or events 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 Expenditure: Expenditures that are usually construction projects designed to improve the value of the government assets. Examples of capital expenditures include new roads, building, recreational facilities and large scale remodeling. Also included are capital equipment purchases such as vehicles, furniture, computers, software, machinery, and special tools, which are usually distinguished from operating items according to their value and projected useful life span.

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

Glossary of Terminology (continued)

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

Cash Management: The management of cash necessary to pay for governmental services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest yield while maintaining safety of capital and liquidity.

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

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

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

Department: A major administrative division of the County 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 activity.

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 of any given budget year. Johnson County has specified July 1 to June 30 as its fiscal year.

Glossary of Terminology (continued)

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

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions. Eight commonly used funds in governmental accounting are: general fund, special revenue funds, debt service fund, capital projects funds, enterprise funds, agency funds, internal service funds, and special assessment funds.

Fund Balance: Fund balance is the difference between 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 bond issuance).

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

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

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

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

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

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

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

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

Glossary of Terminology (continued)

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

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

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

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

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

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

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

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

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

Revenue: Increases in net current assets other than expenditure refunds and transfers. It includes such items as property tax payments, fees 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 of a governmental enterprise or similar activity.

Glossary of Terminology (continued)

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

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

SEATS: The County department responsible for meeting the transportation needs of the elderly and disabled population.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources, other than capital projects, that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

Taxable Valuation: Property values established by the City or County Assessor, minus the value of military tax exemption, multiplied by the rollback rate.

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

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

Additional Definitions

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

Service Area Number

1. Public Safety and Legal Services: Expenditures for Law Enforcement, Legal Services, Emergency Services, Assistance to District Court System, Court Proceedings, and Juvenile Justice Administration.
3. Physical Health and Social Services: Expenditures for Physical Health Services, Services to the Poor, Services to Military Veterans, Children's and Family Services, Services to Other Adults, and the Chemical Dependency Program.
4. Mental Health, 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.

Glossary of Terminology (continued)

6. County Environment and Education: Expenditures for Environmental Quality, Conservation and Recreational Services, Animal Control, Educational Services and County Development.
7. Roads and Transportation: Expenditures for Secondary Roads Administration and Engineering, Roadway maintenance, General Roadway Expenditures, and Mass Transit.
8. Government Services to Residents: Expenditures for Representation Services and State Administrative Services.
9. Administration: Expenditures for Policy & Administration, Central Services, and Risk Management Services.
0. Non-program Expenditures 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

Glossary of Terminology

(continued)

SERVICE AREA AND DEPARTMENT/ELECTED OFFICE LIST

1. Public Safety & Legal Services	1	Ambulance
	2	County Attorney
	8	Sheriff
	10	Medical Examiner
	27	Juvenile Justice Admin – Court Services
	28	Court Services – Clerk of Court, County Atty
	31	EMS
	47	Court Services – Sheriff
	54	Juvenile Crime Prevention Grant
	68	Law Enforcement Proceeds
	69	Prosecutor Forfeiture Proceeds
3. Physical Health & Social Services	4	Health
	12	SEATS
	20	General Basic Block Grants
	41	Institutional Accounts
	45	Social Services
	50	Veterans Affairs
	89	SIH Consortium
4. MHDD	42	Targeted Case Management (TCM)
	46	MH/DD
6. County Environment & Education	19	Planning
	24	Conservation
	23	Rural Basic Block Grant
	64	Historical Preservation
7. Roads and Transportation	49	Secondary Roads
	48	Road Construction Escrow
8. Government Services	11	Recorder
	14	Treasurer
	33	Auditor/Elections
	87	Recorder's Record Management
9. Administration	3	Auditor/Accounting
	5	Board of Supervisors
	6	Human Resources
	7	Information Services
	15	Finance
	17	Physical Plant
	18	Central Services
	22	Insurance
0. Capital Projects/Non-Program/Other	21	General Supplemental Block Grant
	25	County Farm
	32	Special Resource Enhancement - Conservation
	40	Technology
	44	Capital Expenditures
	65	Debt Service
	82	Conservation Trust
	83	Conservation Bond
85	Capital Projects	

Glossary of Terminology (continued)

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 2017 ANNUAL BUDGET**