

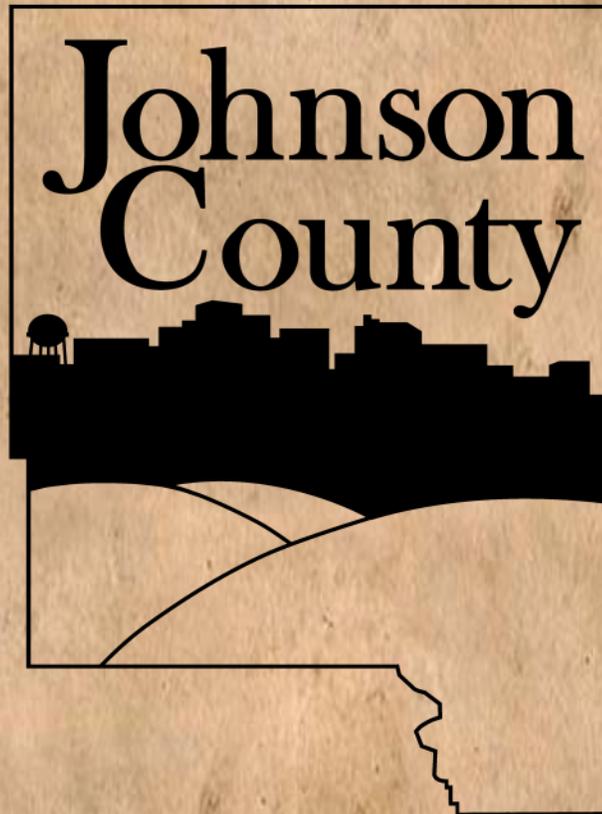
# Johnson County, Iowa

Popular Annual Financial Report

Est. 1837

For the year ended June 30, 2016

**Yesterday, Today  
and Tomorrow**



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# Message from the Board



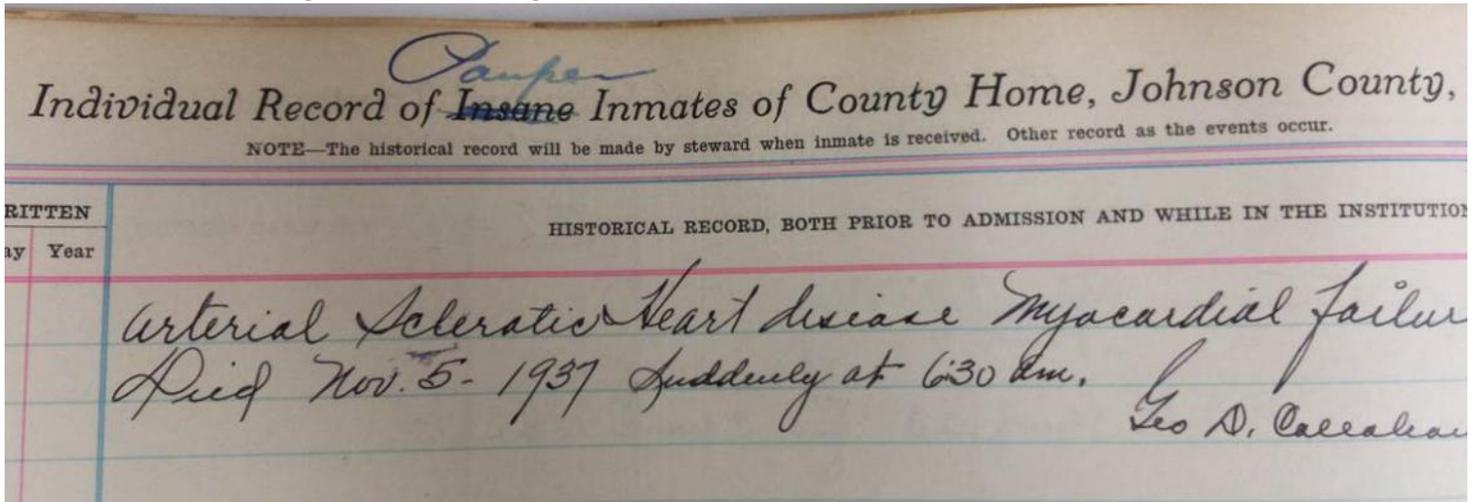
We are pleased to present Johnson County’s annual report for fiscal year 2016 (July 1, 2015 to June 30, 2016). This report gives us an opportunity to review our past, celebrate our present and look toward our future. Johnson County has steadily grown in the nearly two centuries since its establishment in 1837. In 1900, the county’s population was 24,817; in 2016, we were the second-fastest growing county in the State, with a population exceeding 144,000.

Progress is advancing at a remarkable pace and Johnson County strives to ensure County residents enjoy the benefits of our digital age in their dealings with us. At the same time, it’s our responsibility to respect our past, including unique resources like the historic County Farm.

We encourage residents to get involved with their County government. Today’s technology makes it very simple to drop us an email, view or listen to Board of Supervisors meetings through our live-streaming function, sign up for electronic communications, follow us on social media and more. We also welcome “old-school” contact—attend a meeting, stop by our office or pick up the phone to share your thoughts. As your Board of Supervisors, it is our pleasure to serve you.

Left to right: Janelle Rettig, Lisa Green-Douglass, Mike Carberry, Pat Harney, Rod Sullivan

# Yesterday, Today and Tomorrow



It seems every day there is a new way to communicate or access information. Documentation that was once hand-written is now stored in “the cloud.” Accessing a vendor’s prices requires a few keystrokes, rather than a typewriter and paper. Powerful mapping resources can be held in the palm of your hand.

Johnson County strives to accommodate residents’ information needs with creative and convenient solutions.

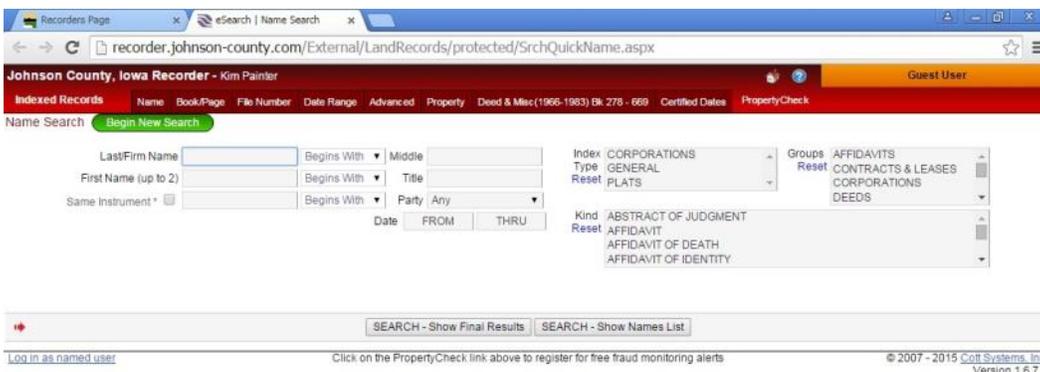
This year Johnson County’s Information Technology department partnered with the County’s Secondary Roads department and others to launch “Fix-IT,” an ap that allows residents to easily report issues with roads, trails and more.

More and more documents are available at the County’s website—maps, land use documents, real estate records and more—any time it’s convenient for a citizen to access them.

From Dec. 1, 1971 th following prices will prevail for prescriptions to the Johnson County Home on these drugs:

Phenobarbital Tablets	1½ gr.	per 100	\$ 0.85
Mellaril Tablets	25 mgm.	" 100	\$ 9.75
" "	50 mgm.	" 100	\$11.00
" "	100 mgm.	per 100	\$12.50
Dilantin Sodium	100 mgm.	per 100	\$ 1.75
Thorazine Tablets	25 mgm.	" 100	\$ 4.75
" "	50 mgm.	" 100	\$ 5.50
" "	100 mgm.	" 100	\$ 6.50
" "	200 mgm.	" 100	\$ 7.75
Stelazine	5 mgm.	" 100	\$11.50
" "	10 mgm.	" 100	\$14.75

Mott's Drug Store  
Chris E. Mott



## Saving Lives for 50 Years



In 1966, Johnson County Ambulance Service (JCAS) was established to provide emergency medical care to county residents. Initially operated by the Johnson County Sheriff's Office, the service became its own department in 1970. In 1976 the service began providing advanced pre-hospital care through a joint venture with the two local hospitals, Mercy Hospital and the University of Iowa Hospital. In 1981, JCAS became a Paramedic level ambulance service and continues to provide this advanced level of service today.

As Johnson County continues to rank annually among Iowa's fastest-growing counties, calls for ambulance services reflect that growth. In FY16, the number of calls for service surpassed 10,000 for the first time with 10,348 calls. Calls have increased 40% over the last five years.

In FY16, JCAS purchased a new ambulance, increasing the fleet to seven, while also increasing staffing to have three ambulances operational 24/7.

In addition to emergency ambulance services, Johnson County Ambulance also provides several non-emergency services. For over 20 years the service has collaborated with the University of Iowa Athletic Department to provide medical coverage university athletic events. Starting in 1998, the service contracted with the University of Iowa Hospitals and Clinics to provide employee and administrative support for their mobile critical care units.

Although JCAS has a long history of providing exceptional service, the JCAS facility was woefully inadequate, especially considering the continued pressure of increasing calls for service. After a number of years of discussing the need for upgraded facilities, in FY16, construction began on the new building.

The new facility will house Johnson County Ambulance Service, the County's Medical Examiner administrative functions, the County's Physical Plant department, and will provide additional secure storage space for voting equipment.



# Enhancing the Lives of Citizens

Johnson County's mission, to enhance the quality of life for citizens by providing exceptional public services in a collaborative, responsive and fiscally accountable manner, continues to be a guiding statement for County officials.

The new Ambulance/Medical Examiner facility (top right), expected to be completed in the spring of 2017, is a great example of this mission. Not only will its completion provide a more efficient workspace for several Johnson County departments, but it will also address additional County goals.

The County's sustainability standards, established several years ago, have guided the development of new projects like the Ambulance facility. The building incorporates water conservation, solar energy and the use of sustainable building materials.

This year also saw two new solar arrays go online—one in the field where the County's historic Armory once stood (photo middle right) and the other on the roof of the Health and Human Services Building.

Concern for citizens' safety and ease of accessibility resulted in the construction of a secure, ADA-compliant entrance to the 116-year-old County Courthouse. Respect for the past ensured the structure will have minimal impact on the historic building.



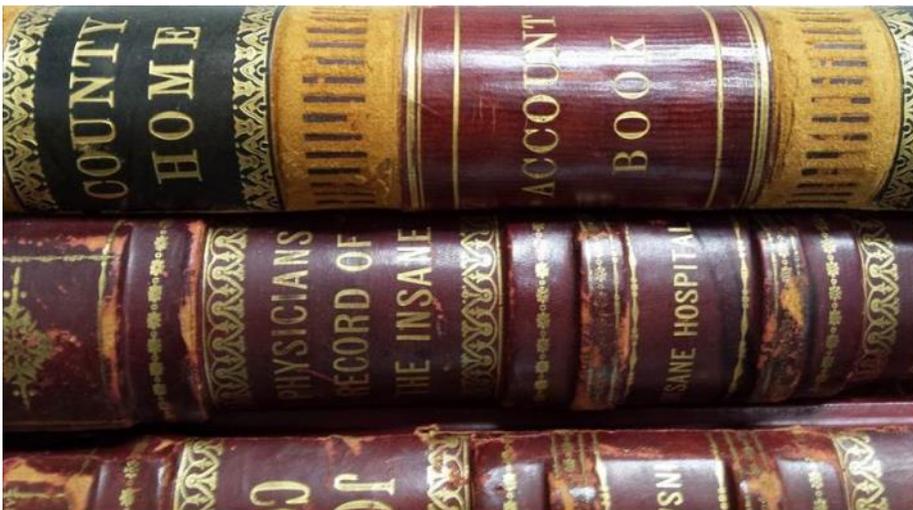
# Historic Poor Farm



The Johnson County Poor Farm and Asylum Historic District is one of the few remaining relatively intact examples of the county farm model established in the 19th Century. Past, present and future are cultivated at the farm.

First opened in 1855 to care for the indigent, the developmentally disabled and the mentally ill, this historical resource provides an unusual educational and interpretive opportunity for visitors to learn about Iowa's method of using its plentiful agricultural resources in efforts to care for the poor and mentally ill.

The concept of the Poor Farm reflected the prevailing attitude that fresh air and work would be good for the "poor unfortunates." The farm was to be self-supporting and residents were expected to do farm chores to the extent of their abilities. This structure made sense, as many residents had previous farm experience and their labor helped compensate the County for their care.



## POOR FARM IS FINE PROPERTY

**SUPERVISOR FITLICK'S FIGURES ARE OF INTEREST.**

**More Than \$53,000 Worth of Real Estate, Personal Property, Stock, Grain, etc., on Hand Now.**

Johnson County's poor farm is a splendid piece of property, and under the direction of Steward Wicks its value seems in no wise likely to depreciate the coming year.

As briefly noted in Saturday evening's Daily Press, the board of supervisors passed favorably upon the report of the committee on poor and poor farm, submitted by Chairman Joseph Pitlick. This showed a total valuation of \$53,013.30. The details are interesting. They follow:

Acreage 240 .....	\$15,000
Insane and Pauper's building.	24,800
Tower and Tank .....	2,000
Barns, curbs and sheds .....	2,000
Ice and engine house .....	500
Furniture and fixtures .....	2,020
Stock, grain, implements and fuel ..	5,249
Vegetables and sundry supplies	844

During the year the various funds showed this balance on hand Jan. 1, 1905:

Insane ..	\$12,762.12
Poor ..	3,790.42

The expense of running the farm for the poor and insane during an aggregate period equal to 3454 weeks for one person was \$7,875.90.

Subtracting from this total the value of grain and stock sold, \$1,353.56, and permanent improvements (\$1,207.47), there is left, as the net cost of running the farm the sum of \$5,309.87

This is an average cost of \$1.53 per individual per week.

The bridge fund, Chairman George Hunter of the bridge committee showed, had on hand on Jan. 1, 1905, \$2,767.22.

# The Future of the Farm

With the help of grant funds from the State Historical Society of Iowa, Johnson County has begun repairs to the historic buildings, to ensure that the property's unique history is preserved for future generations.

To accommodate the increasing activities at the farm, including a planned trail, a restroom facility was installed (see photo below left), water and sewer service was added, and several buildings are receiving electrical upgrades.

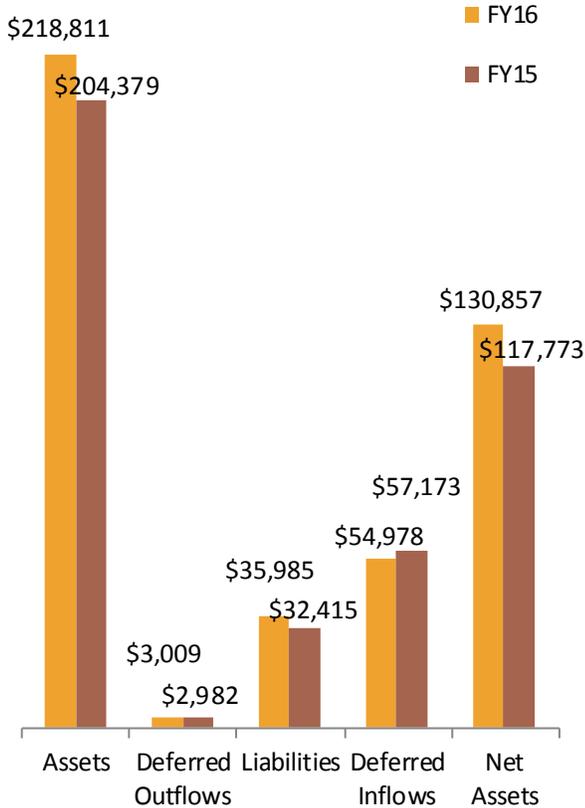
An agricultural group is currently growing fresh vegetables for food-insecure Johnson County residents. The project is bringing the historic Poor Farm full-circle, continuing its role of helping those who are struggling. A master planning process is also under way, which will allow the entire community to provide input and guide the future of the "people's farm."



# Financial Highlights FY16 through June 30, 2016

## Statement of Net Position

For year ended June 30, 2016 (Thousands of dollars)



## Statement of Net Position

Net Position may serve as an indicator of a government's financial position. The total net position of governmental activities increased by 11.1% compared to fiscal year 2015. The increase in total liabilities for FY16 is primarily due to the increase of the pension liability from GASB Statement No. 68.

Additionally, the increase to assets was a result of increased capital project activity during the fiscal year. The largest portion of the County's net position is invested in capital assets (land, buildings, equipment), net of related debt. The debt investment in capital assets is liquidated with sources other than capital assets.

Restricted net position represents resources that are subject to external restrictions, constitutional provisions, or enabling legislation on how they can be used. Unrestricted net position increased from (\$3,691,292) in FY15 to \$514,934 in FY16, an increase of 113.9%, due primarily to the effect of the net pension liability on the County's unrestricted fund balance. The reduction in deferred inflows from FY15 to FY16 was primarily due to the pension-related deferred inflows decreasing from \$6,933,256 to \$2,078,102 in FY16.

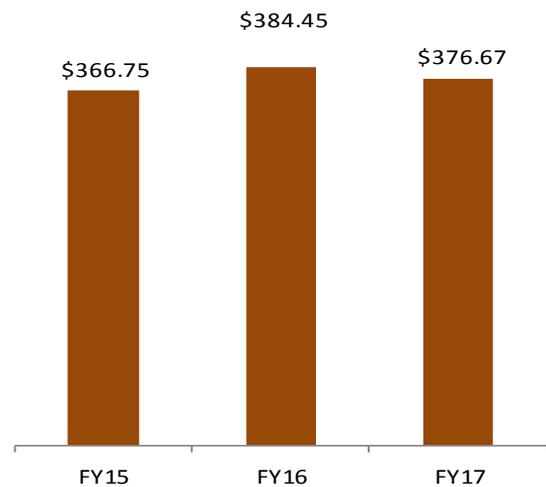
## Statement of Activities

The County increased property taxes levied for 2016 by 4.6%. This increase raised the County's property tax revenue by approximately \$2,272,000. Based on increases in the tax levies and total assessed valuation, property tax revenue is budgeted to increase by an additional \$3.1 million for fiscal year 2017.

The cost of all government services this year was approximately \$64,982,000 compared to \$63,241,000 last year. The amount financed by taxpayers was \$41,285,561 (See Statement of Activities). Some of the cost was paid for by those who benefited from programs or by other government grants and contributions.

The County's program revenues decreased from \$30,427,248 to \$23,696,126 from fiscal year 2015 to 2016, due to a substantial decrease in capital grants, due primarily to fewer capital projects being completed using federal funds.

## County taxes paid by homeowner

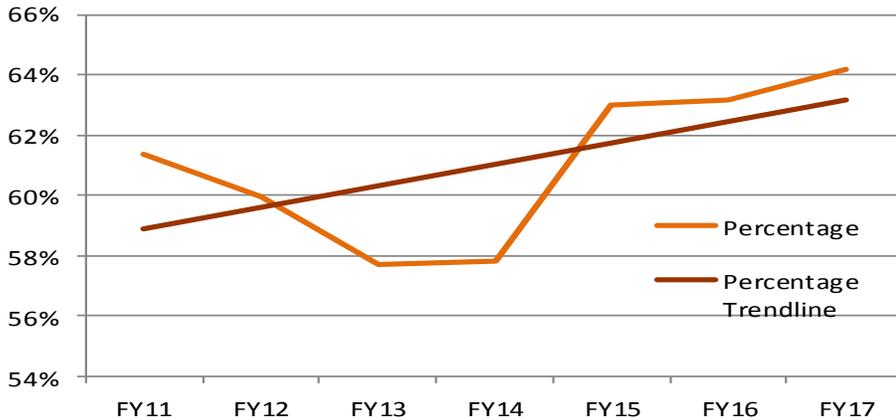


The increase in property tax from FY15 to FY16 is due to the change in the State rollback and an increase in the countywide levy from 6.742 in FY15 to 6.903 in FY16.

# Financial Highlights FY16

## through June 30, 2016

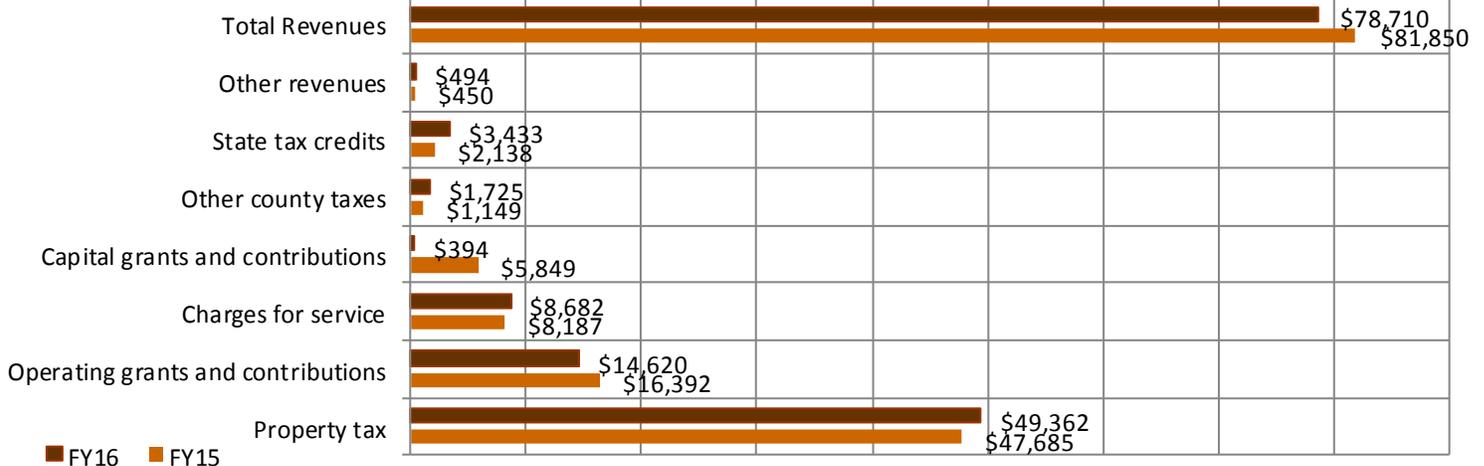
### Taxes as a percentage of total budgeted revenues



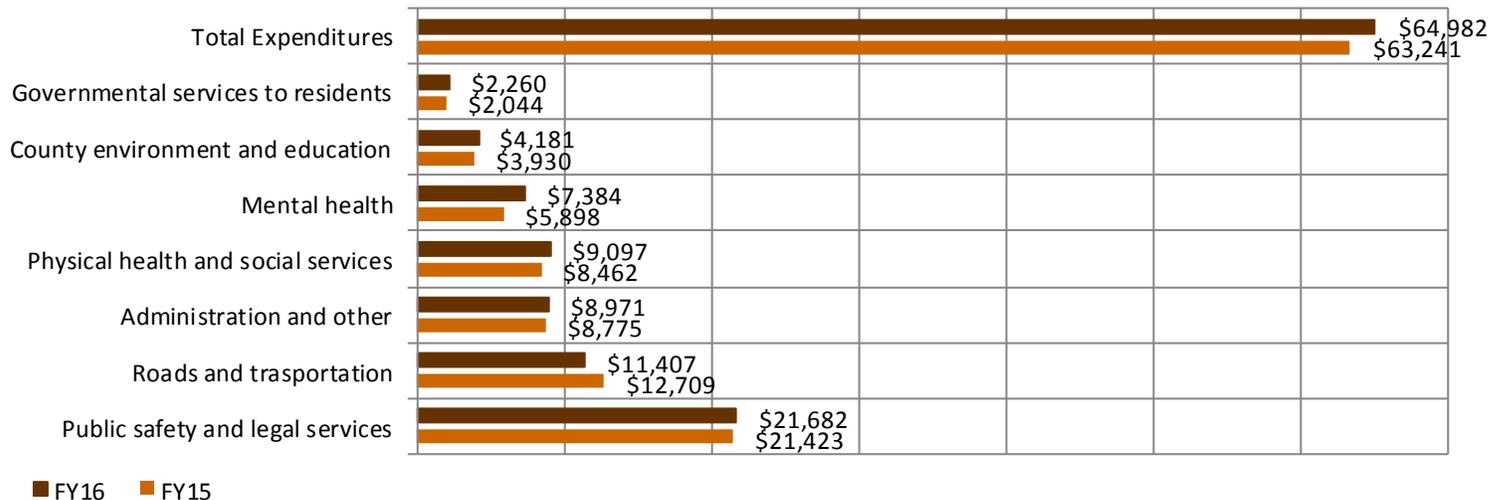
Although it may appear that taxes as a percentage of total budgeted revenues are changing drastically as you look at the graph, in reality, there has been a modest increase over the last several years as evidenced by the trend line. The trend line averages the points on the graph to show the general direction the main data is heading.

### Statement of Activities For year ended June 30, 2016 (Thousands of dollars)

#### GOVERNMENT-WIDE REVENUES (Expressed in thousands)



#### GOVERNMENT-WIDE EXPENSES (Expressed in thousands)



## Glossary of terms

**APPROPRIATION:** An authorization made by the governing body to establish legal authority for officials to obligate and expend resources.

**ASSESSED VALUE:** A value that is established for real estate or other property by a government as a basis for levying taxes.

**FUND BALANCE:** The difference between fund assets and fund liabilities. Also known as surplus funds or cash reserves.

**GENERAL FUND:** The fund used to account for the activities of a government that are carried out primarily to provide services to citizens and that are financed primarily through taxes and intergovernmental revenues.

**LEVY:** The total amount of taxes imposed by the government.

**LEVY RATE:** The rate used in calculating taxes based upon the value of property, expressed in an amount per thousand dollars of assessed value.

**PROPERTY TAX:** Taxes levied according to the property's taxable value and the tax rate.

**ROLLBACK:** The reduction in taxable value of property as computed annually by the State of Iowa.

### **NET INVESTMENT IN CAPITAL**

**ASSETS:** Equals capital assets net of accumulated depreciation and any outstanding borrowings used for their acquisition.

**RESTRICTED NET POSITION:** Assets are reported as restricted when there are limitations imposed on their use by legislation, creditors, grantors or laws or regulations of other governments.

**UNRESTRICTED NET POSITION:** Represents the difference between assets and liabilities not restricted for use.

## Financial Highlights FY16 through June 30, 2016

Total net position was \$130,856,579 at June 30, 2016. This was an increase of \$13,083,388 (11.1%) compared to the prior fiscal year.

Overall revenues of governmental activities decreased 3.8% or \$3,139,574 from fiscal year 2015. Property tax revenues increased \$1,697,375; operating grants and contributions decreased \$1,768,905; charges for services increased \$495,471; tax credit revenues increased \$1,295,175; and capital grants and contributions decreased \$5,457,688.

Overall program expenses increased \$1,740,928 (2.8%) from fiscal year 2015. Public safety and legal services increased \$258,407; physical health and social services increased \$634,897; mental health expenses increased \$1,485,832; county environment and education expenses increased \$251,164; roads and transportation expenses decreased \$1,302,075; governmental services to residents increased \$216,235; administration expense increased \$235,493; non-program expenses decreased \$1,268; and interest expense on the County's long-term debt decreased by \$37,757.

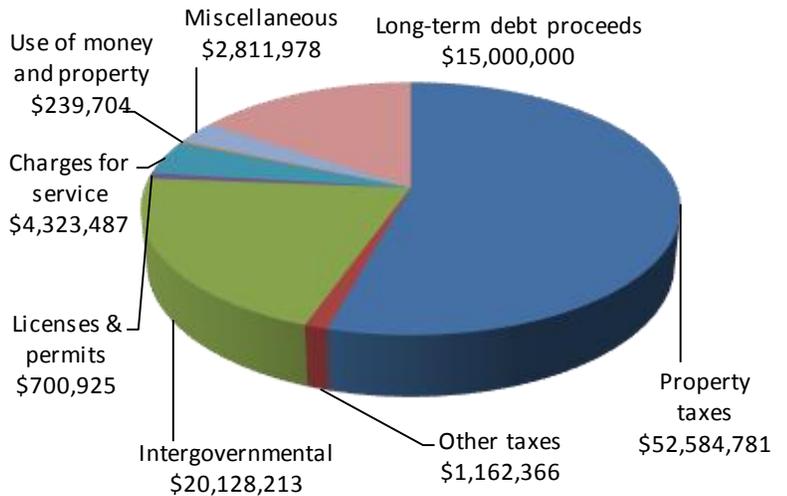
## Financial/Budget Award

Johnson County was awarded a Certificate of Achievement for Excellence in Financial Reporting for its Fiscal Year 2015 Comprehensive Annual Financial Report (CAFR) by the Government Finance Officers Association.

# Financial Review

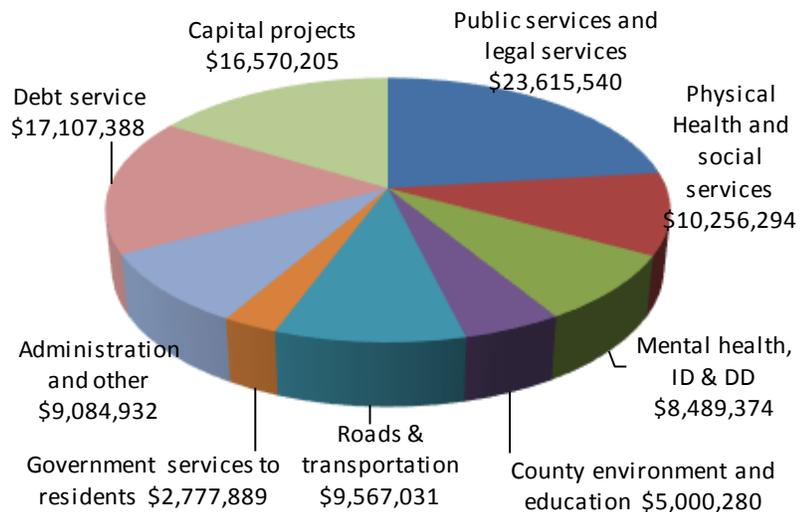
## Fiscal Year 2017 Budgeted Revenue

Property taxes	\$ 52,584,781
Other taxes	\$ 1,162,366
Intergovernmental	\$ 20,128,213
Licenses and permits	\$ 700,925
Charges for service	\$ 4,323,487
Use of money and property	\$ 239,704
Miscellaneous	\$ 2,811,978
Long-term debt proceeds	\$ 15,000,000
<b>Total Revenues</b>	<b>\$ 96,951,454</b>



## Fiscal Year 2017 Budgeted Expenditures

Public services and legal services	\$ 23,615,540
Physical health and social services	\$ 10,256,294
Mental health, ID & DD	\$ 8,489,374
County environment and education	\$ 5,000,280
Roads and transportation	\$ 9,567,031
Government services to residents	\$ 2,777,889
Administration and other	\$ 9,084,932
Debt service	\$ 17,107,388
Capital projects	\$ 16,570,205
<b>Total Expenditures</b>	<b>\$ 102,468,933</b>



## Report Disclosure

The Statement of Activities and Statement of Net Position are prepared on the accrual basis for the year ended June 30, 2016. Information summarized on these pages is from the Financial Section of the County's Comprehensive Annual Financial Report (CAFR). The CAFR is prepared in accordance with generally accepted accounting principles (GAAP). Information is presented in greater detail in the CAFR, which is available from the Johnson County Finance Department and at the Johnson County website under Departments/ Finance/Audit Reports. The budgeted revenue and expenditures summaries included governmental funds only.

# Elected Officials

## SHERIFF Lonny Pulkrabek

The Sheriff's Office is made up of:

- **Patrol Division** handles routine and emergency calls for residents of unincorporated areas of the County, and provides contracted law enforcement for seven incorporated towns in the County. Specialty units include a K-9 Unit, Sheriff's Emergency Response Team (SERT), Water Search and Rescue, Water Patrol, and Johnson County Metro Bomb Squad.
- **Jail Division** oversees a Jail that has the capacity to house 92 inmates.
- **Records Division** maintains records for individuals who are booked into the jail, maintains officers' investigative reports, and issues permits to acquire and carry handguns.
- **Civil Division** is responsible for executing and serving legal process documents including Sheriff's sales, subpoenas and garnishments.
- **Investigative Division** handles more in-depth investigations that may require additional specialized training, such as burglary, robbery, sexual assault, fraud, murder and arson.
- **Reserve Division** is made up of volunteer Deputies who assist the full-time Deputies and the Sheriff with patrol, traffic control, security or any other area deemed necessary.

## ATTORNEY Janet Lyness

The County Attorney is the County's Attorney and represents the State of Iowa in certain legal situations.

Some of the County Attorney's duties include prosecution of County and State criminal cases, victim assistance, assist with payment of fines, advise Johnson County departments and offices, juvenile services, prosecute Child in Need of Assistance cases, represent applicants in involuntary commitments, and forfeit property connected to criminal activity.

## AUDITOR Travis Weipert

The Auditor serves as:

- **County Commissioner of Elections**
- **County Commissioner of Registration** maintaining voter registration records
- **Clerk to the Board of Supervisors** and responsible for managing the County's central accounting system, processing payroll, paying bills and tabulating taxable valuations
- **Mapmaker** maintaining real estate ownership information

## RECORDER Kim Painter

The Recorder's Office provides direct service to the County's citizens and also serves as a repository for many public records. Deeds, mortgages and contracts are some of the many real estate documents recorded in the Recorder's Office.

The Office also:

- Registers and titles boats, snowmobiles and all-terrain vehicles
- Issues hunting, fishing and trapping licenses
- Processes marriage licenses
- Stores birth, death and marriage records and provides certified copies of these documents

## TREASURER Tom Kriz

The County Treasurer collects and distributes 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, which handles registration of cars, trucks and other motorized vehicles.

Ambulance	319-356-6013	Finance	319-688-8095	Recorder	319-356-6093
Assessor (Iowa City)	319-356-6066	Human Resources	319-356-6003	SEATS	319-339-6128
County Assessor	319-356-6078	Information Technology	319-356-6080	Secondary Roads	319-356-6046
Attorney	319-339-6100	Medical Examiner	319-339-6197	Sheriff	319-356-6020
Auditor	319-356-6004	Mental Health Services	319-339-6169	Social Services	319-356-6090
Board of Supervisors	319-356-6000	Physical Plant	319-356-6073	Treasurer, Motor Vehicle	319-356-6091
Conservation	319-645-2315	Planning and Zoning	319-356-6083	Treasurer, Taxes	319-356-6087
Emergency Management	319-356-6700	Public Health	319-356-6040	Veterans Affairs	319-356-6049