

Johnson County, Iowa

FISCAL YEAR 2022

ANNUAL BUDGET



For the period 7/1/2021 to 6/30/2022

**Adopted by the
Johnson County Board of Supervisors
on March 25, 2021**



**Prepared by the
Johnson County Finance Department**

Cover picture: Johnson County Government complex
Above picture: Johnson County Health & Human Services Building with sky-walk to the Administration Building



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MOUSE NAVIGATION:

Pages 7-9 of this document is the Table of Contents. The page numbers in the Table of Contents are links to that page. A left click of your mouse button on the page number will take you to that page. Within the text of this document, blue underlined items are also links to certain places in the document or internet sites. Each department or office has a link to their home page. At the bottom left of each page is a button to return to the [Table of Contents](#). If you left click your mouse on that button, you will return to the Table of Contents.

EXPLANATION OF THE BUDGET DOCUMENT

The budget document provides detailed information about Johnson County's estimated revenues and expenditures for the fiscal year. It also serves as a work plan for the county and its departments, including a framework for setting priorities and strategic initiatives. This document is divided into the sections described below. **This budget book and all related budget documents can be found at [Johnson County Finance Department](#).**

Introduction

The Introduction section contains the Table of Contents, budget process explanation, budget calendar, budget message, county strategic plan, county history, cities and townships, supplemental data and charts about the county, county organization and staffing, and tax increment financing.

Budget Summary

The Budget Summary section includes summaries, charts, and graphs for revenues, expenditures, financial trends and plans, a matrix of the budget appropriations by department and fund, a statement of all county funds, property valuation, levy rates, levy composition, and a tax bill table.

Major Governmental Funds

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

- General Fund (the county's largest fund)
- Capital Projects Fund
- Debt Service Fund
- Mental Health & Disability Services (MH/DS) Fund
- Rural Fund
- Secondary Roads Fund

Non-Major Governmental Funds

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

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

County Department and Elected Office Information

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

EXPLANATION OF THE BUDGET DOCUMENT (continued)

Other County Departments

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

Supplemental Information

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

INTRODUCTION SECTION

TABLE OF CONTENTS

INTRODUCTION SECTION

BUDGET PROCESS	12
BUDGET CALENDAR	14
BUDGET MESSAGE (Submittal Letter)	16
STRATEGIC PLAN FOR FY20-FY22	21
COUNTY HISTORY	35
JOHNSON COUNTY TOWNSHIPS AND CITIES	37
DEMOGRAPHICS AND ECONOMIC INDICATORS	38
BOARD OF SUPERVISORS	45
ELECTED OFFICIALS	46
APPOINTED DEPARTMENT HEADS	47
ORGANIZATION CHART	48
BOARDS AND COMMISSIONS	49
EMPLOYEES BY SERVICE AREA & DEPARTMENT	50
TAX INCREMENT FINANCING (TIF) IN JOHNSON COUNTY	52

BUDGET SUMMARY

REVENUE SUMMARY	57
EXPENDITURE SUMMARY	66
SUMMARY MATRIX OF FY22 BUDGET APPROPRIATIONS	73
STATEMENT OF ALL FUNDS	75
STATEMENT OF ALL FUNDS - FORECAST	76
TRENDS AND LONG TERM FINANCIAL PLANS	78

MAJOR GOVERNMENTAL FUNDS

FUND ACCOUNTING	85
MAJOR GOVERNMENTAL FUND STRUCTURE	86
GENERAL FUND NARRATIVE	87
GENERAL FUND CASH STATEMENT	88
CAPITAL PROJECTS FUND NARRATIVE	91
CAPITAL PROJECTS FUND CASH STATEMENT	94
FY21-FY25 MAINTENANCE AND CAPITAL IMPROVEMENT PLAN SUMMARY	97
MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY22	98
DEBT SERVICE FUND NARRATIVE	102
DEBT SERVICE FUND CASH STATEMENT	104
MH/DS FUND NARRATIVE	106
MH/DS FUND CASH STATEMENT	107
RURAL BASIC FUND NARRATIVE	109
RURAL BASIC FUND CASH STATEMENT	110
SECONDARY ROADS FUND NARRATIVE	112
SECONDARY ROADS FUND CASH STATEMENT	113

TABLE OF CONTENTS (continued)

NON-MAJOR GOVERNMENTAL FUNDS

CEDAR RIVER CROSSING WETLAND MITIGATION BANK (CRCWMB) FUND NARRATIVE	118
CEDAR RIVER CROSSING WETLAND MITIGATION BANK FUND CASH STATEMENT	119
CONSERVATION TRUST FUND NARRATIVE	120
CONSERVATION TRUST FUND CASH STATEMENT	121
LAW ENFORCEMENT PROCEEDS FUND NARRATIVE.....	123
LAW ENFORCEMENT PROCEEDS FUND CASH STATEMENT.....	124
PROSECUTOR FORFEITURE PROCEEDS FUND NARRATIVE.....	126
PROSECUTOR FORFEITURE PROCEEDS FUND CASH STATEMENT.....	127
RECORDER'S RECORDS MANAGEMENT FUND NARRATIVE.....	129
RECORDER'S RECORDS MANAGEMENT FUND CASH STATEMENT.....	130
SPECIAL RESOURCE ENHANCEMENT (REAP) FUND NARRATIVE.....	132
SPECIAL RESOURCE ENHANCEMENT FUND CASH STATEMENT	133

COUNTY DEPARTMENTS AND ELECTED OFFICES

AMBULANCE DEPARTMENT.....	136
COUNTY ATTORNEY'S OFFICE	139
COUNTY AUDITOR'S OFFICE	141
BOARD OF SUPERVISORS OFFICE.....	143
CONSERVATION DEPARTMENT	145
FINANCE DEPARTMENT	147
HUMAN RESOURCES DEPARTMENT	149
INFORMATION TECHNOLOGY DEPARTMENT	151
MEDICAL EXAMINER DEPARTMENT	153
MENTAL HEALTH & DISABILITY SERVICES DEPARTMENT	155
PHYSICAL PLANT DEPARTMENT	158
PLANNING, DEVELOPMENT & SUSTAINABILITY DEPARTMENT.....	160
PUBLIC HEALTH DEPARTMENT	162
COUNTY RECORDER'S OFFICE	164
SEATS PARATRANSIT & FLEET DEPARTMENT	166
SECONDARY ROADS DEPARTMENT.....	168
COUNTY SHERIFF'S OFFICE.....	170
SOCIAL SERVICES DEPARTMENT.....	172
TARGETED CASE MANAGEMENT DEPARTMENT	174
COUNTY TREASURER'S OFFICE	176
VETERANS AFFAIRS DEPARTMENT	178

OTHER COUNTY DEPARTMENTS

CENTRAL SERVICES DEPARTMENT	181
COURT SERVICES - COUNTY ATTORNEY'S OFFICE.....	182
COURT SERVICES - COUNTY SHERIFF'S OFFICE.....	183
GENERAL BASIC BLOCK GRANTS DEPARTMENT	184
GENERAL SUPPLEMENTAL BLOCK GRANTS DEPARTMENT	185
HISTORIC POOR FARM DEPARTMENT	186

TABLE OF CONTENTS (continued)

INSURANCE DEPARTMENT	187
JUVENILE JUSTICE DEPARTMENT	188
JUVENILE CRIME PREVENTION DEPARTMENT	189
SUSTANCE ABUSE DEPARTMENT	190

SUPPLEMENTAL INFORMATION

FINANCIAL POLICIES	192
STATE BUDGET FORM	231
TAX LEVY RATE FOR CITIES AND TOWNSHIPS	249
DEPARTMENT & ELECTED OFFICE LIST	264
GLOSSARY OF TERMINOLOGY	265



JOHNSON COUNTY MISSION:

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

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Johnson County

Iowa

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a [Distinguished Budget Presentation Award](#) to Johnson County for the Annual Budget beginning July 1, 2020 (fiscal year 2021 budget). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This is the sixth consecutive year that Johnson County has received this award. There are only three counties in the state to receive this award.

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

BUDGET PROCESS

The budget process for Iowa counties is outlined in Iowa Code Chapters [331.421 to 331.479](#). The annual budget is adopted by majority vote of the five-member Board of Supervisors, for all governmental funds by fund, revenues by source, and by major class of expenditures (also referred to as service areas).

Generally, each department and elected office builds a proposed budget for revenues and expenditures by using the historical trends of the last three fiscal years actual results while also incorporating recent operational changes. The County's departments and offices present their budgets and new budget proposal items to the Board of Supervisors who may adjust the budget as proposed or agree to evaluate later in the budget process any proposed new programs or positions. The entire budget is voted on by the Board of Supervisors for final approval in the month of March and is certified to the state by March 31st.

Three public hearings are held for the proposed budget where the citizens of Johnson County have the opportunity to comment. One hearing on the proposed maximum property tax levy rates, one hearing on the complete proposed budget, and one hearing on the proposed general obligation bond borrowing. In addition, each of the 17 budgetary work sessions held during the process are open to the public to attend or they can view the streaming meetings. The public is notified by social media, press releases, and the county website.

Appropriations

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

Budget Revisions & Amendments

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

The 7 major revenue types are: taxes, intergovernmental revenue, licenses and permits, charges for services, use of money and property, miscellaneous revenues, and other financing sources.

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

BUDGET PROCESS (continued)

Johnson County has adopted the cash basis of accounting for budgetary reporting purposes and all funds are budgeted on a cash basis. This means that revenues are recorded when cash is received and expenditures are recorded when cash is disbursed. The reporting basis is the same as prescribed by generally accepted accounting principles (GAAP). The County maintains records to permit presentation of the financial statements in conformity with GAAP in its financial reports. This information is included in the Annual Comprehensive Financial Report.

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

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

Budget Structure

The basics to budgeting are:

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

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

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

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

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

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

Calculating the Tax Levy Rate

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

$(\text{Levied Taxes (tax askings in total \$\$)} \div \text{Taxable Valuation}) \times 1,000 = \text{Tax Levy Rate}$

OR

$(\text{Tax Levy Rate} \times \text{Taxable Valuation}) \times .001 = \text{Levied Taxes (Tax Asking)}$

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

BUDGET CALENDAR

September

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

October

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

November

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

December, January

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

February

16. A notice of public hearing is published in local newspapers and posted on County website at least 10 days, but no more than 20 days prior to the date of the scheduled public hearing.
17. A public hearing on the proposed maximum property tax asking and levy rate for General Services and Rural Services is scheduled and held. A resolution adopting the proposed maximum property tax asking and levy rate is approved.
18. A notice of public hearing is published in local newspapers and posted on County website at least 10 days, but no more than 20 days prior to the date of the scheduled public hearing. This notice is for the proposed county budget. Additionally, the proper notices are published for the purposes of establishing the intent of the Board of Supervisors to authorize the County to enter into certain loan agreements and/or issue general obligation bonds for essential county purposes and general county purposes, and the appropriate associated resolutions are drafted and approved by the Board of Supervisors.

BUDGET CALENDAR (continued)

February (continued)

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

March

22. Enter final budget detail into Iowa Department of Management system and once completed the approved budget is certified to the State by the County Auditor.



Johnson County

Finance Department

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

September 28, 2021

Dear Citizens of Johnson County,

I am pleased to present you with the fiscal year 2022 (FY22) annual budget that is for the period July 1, 2021 to June 30, 2022. The budget is keeping in line with the County mission statement of: To enhance the quality of life for people of Johnson County by providing exceptional public services in a collaborative, responsive, and fiscally accountable manner. The Johnson County Board of Supervisors began the budget process on November 16, 2020 and over the following three months held meetings with fifteen department heads and five county elected officials to review their particular budget proposals. Special meetings were held to discuss road projects, other capital projects, and community block grants. All of these meetings were open to the public. The budget was adopted by the Board of Supervisors on March 25, 2021. Because the state legislature changed the rules for Mental Health and Disability Services funding, the final budget certification to the State of Iowa Department of Management was delayed until June 29, 2021.

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

The FY22 budget complies with all relevant County financial policies. Several of those policies have an impact on the budget:

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

The financial policies start on [page 192](#).

Budget Initiatives Compared to the Strategic Plan

This budget meets the county needs as laid out in its mission and the Strategic Plan starting on [page 21](#). The County Strategic Plan is developed by the Board of Supervisors with input from the departments and elected officials. Normally, the Strategic Plan is finalized before the budget work sessions start in November.

A priority in the new strategic plan is the priority section titled “Strengthen the human resource of Johnson County government”. For FY22 the Board of Supervisors approved a budget of \$25,000 for increasing the maximum dental benefit. They also added short term disability insurance and additional life insurance both of which the employee will pay for. These are benefits that employees have asked for. There is also spending of \$1,000,000 for reorganizing the workspace of employees in the Administration building and the Health and Human Services building. The goal is to make the workspace more effective for employees and to utilize available space more efficiently.

A priority in the new strategic plan is the priority section titled “Improve communications strategies and methods with Johnson County government employees and the public”. For FY22 the Board of Supervisors approved a budget of \$10,000 to conduct multiple surveys and focus groups to assess the effectiveness of the county communications efforts both internal and external. In addition, there will be continued funding for assessing and implementing a more comprehensive assisted technologies so those residents with disabilities can access county communications.

In FY22 there is funding of \$1,566,800 for the Historic Poor Farm, an increase of \$796,300 over FY21. **This funding will tie into strategic priority section titled “Improve opportunities for people to be able to live affordably in our community”.** Local food production will be increased to provide less expensive food sources to the public. In addition, more space for family gardening will be available to allow families to feed themselves. Farm to market food resources are an additional part of this local foods plan. The majority of the expense for FY22 is a new shed and the driveway, sidewalks and paths for the farm. These infrastructure components are essential in the future growth of the Historic Poor Farm. Just as importantly, Johnson County is providing \$650,000 to leverage affordable housing for our residents.

In FY22 there is funding of \$53,030 for the Diversity and Inclusion Committee. **This funding will tie into strategic priority section titled “Increase diversity, inclusion, and equity in Johnson County government across all organizational levels and positions”.** In FY22 the D & I Committee will conduct several surveys and gather data to determine the level of inclusiveness among the staff and how well services are delivered to a diverse population.

Short-Term Factors in Budgeting

Every year the Board of Supervisors considers short term factors that may affect the budget (State unfunded mandates, negotiated increases in wages, higher benefit costs, etc.) as well as opportunities for savings (efficiencies through technology, green investments, operational efficiencies, lower fuel prices, etc.). Of Iowa’s 99 counties, Johnson County is the second fastest growing county and fourth largest county overall serving an estimated 151,140 residents. Because of our size and growth, the Board has to meet the growing demand for services and prioritize infrastructure projects.

One short-term factor in budgeting for FY21 was the Board of Supervisor's desire to increase the amount of county grant funding available for local non-profit organizations. In FY21 the amount budgeted for quality of life grants, economic development grants, and social services grants was \$3,659,970. For FY22 the amount budgeted is \$3,717,305 an increase of \$57,335 or 1.6%. There was additional funding for five of the eight county libraries, local food and affordable housing, and for several local social service agencies.

A short-term factor in budgeting for FY22 is the change in countywide property tax values. The total taxable valuation increased by \$295,540,494 or 3.3% from \$8,868,859,859 to \$9,164,400,353 in FY22. The FY22 taxable valuation increase was about 1.8% and that is less than the average increase over the last several years. In FY22, the resulting tax growth of \$1,115,156 (i.e. the FY22 increase in taxable value multiplied by the tax levy rate in effect for FY21) did not allow Johnson County to offset the anticipated increases in the county's payroll and benefit costs of about \$2.5 million. Due to the lower valuation, there was reduced funding for some areas.

Another short-term factor in budgeting for FY22 is the funding of the Guidelink Center. With the center opening in spring 2021, there will be an entire year of expenses for personnel and operational costs in FY22. The county budgeted \$406,947 for 5.0 FTE Paramedics to staff the center. In addition, there are \$672,000 in operations costs. Since this is a new operation the county expects that over time a more accurate budget will be developed and additional funding sources will be acquired.

A final short-term factor in budgeting for FY22 is an extra pay period in FY23. The total cost of an extra pay period is about \$1.9M. In order to keep the impact on taxpayers low, the county agreed to budget half the cost in FY22 and half the cost in FY23. The county taxed an extra \$850,000 for this purpose.

Budget Highlights

The Board of Supervisors has approved FY22 expenditures of \$127,225,492 up from \$125,622,433 in the FY21 budget, an increase of 1.3%. Approved revenues (excluding operating transfers in, debt proceeds, and fixed asset sales) for FY22 are \$94,500,409. The revenue from taxes levied on property totals \$63,789,074, which will fund approximately 50% of budgeted expenditures. The remaining funding comes from various sources including fees and other charges for services, grants, other inter-governmental revenues, short-term borrowing and existing cash reserves.

The FY22 budget includes 9.35 additional full time equivalent (FTE) personnel to support the following departments/offices:

1. Ambulance added 1.0 FTE of increased part time paramedic hours for an additional 12 hours coverage for 5 days of the week due to increased call volume and 5.0 FTE for paramedics to provide 24/7 coverage at the Guidelink Center
2. County Attorney added 1.0 FTE for an Assistant County Attorney in the civil division to assist with county operations due to increased work volume
3. County Sheriff added 1.0 FTE for a Detective that will concentrate on digital forensics
4. Medical Examiner added 0.35 FTE for a part time investigator due to increased call volume
5. Conservation added 1.0 FTE for an Assistant Operations Superintendent due to more conservation area to manage

By providing the additional personnel, the county is better positioned to meet service demands, support building maintenance and sustainability, expand the use of its facilities, meeting unfunded/underfunded state mandates, and addressing the health, safety, and welfare needs of all Johnson County residents. Personnel costs account for about 41% (\$51,942,861) of the total FY22 budget.

Staffing charts and tables are shown later in this document on [page 50](#). According to the 2020 census, Johnson County population has increased a total of 16.8% over the last 10 years while the county FTE has increased only 5.4% over the same period.

The rural tax levy is a part of the county's budgeted tax revenue, but is only paid by the owners of unincorporated property within Johnson County. The Rural Basic fund largely helps pay for secondary roads upgrades and maintenance as well as library and animal control services for rural residents. Significant road projects (funded through the Capital Projects fund and transfers to the Secondary Roads fund from the Rural Basic and General Basic funds) anticipated in FY22 include improvements to Amana Road, American Legion Road, 120th Street as well as maintenance of various roads and bridges.

In FY22, the transfer amount from the Rural Basic fund to the Secondary Roads fund has increased from \$5,278,950 in FY21 to \$5,484,541 in FY22, an increase of \$202,591 or 3.9% over the prior fiscal year. There was a slight increase in personnel costs for the Rural Basic fund, but a decrease in expenses for the Animal Shelter, the Iowa City Library, and the Coralville Library all due to covid restrictions. The overall expenses of the fund dropped by \$1,856.

Detailed budget information was presented at a public hearing on March 16, 2021. At the hearing, information was presented about how the county property tax levy rate is impacted by a number of factors including property assessment values and the State of Iowa's determination of the annual rollback percentage, factors over which local elected officials have no control. Another factor that affects the county is that much of the growth in assessed property values is located in Tax Increment Financing (TIF) districts where the incremental value growth, now totaling just over \$961 million dollars in the county, and that incremental value is limited in its availability for county taxation. The majority of the associated property tax revenue in these TIF areas are captured by the respective cities who originally created the TIF areas.

Along with the impact of TIF areas, Johnson County is unique in that county taxes also support the funding needed to operate the Joint Emergency Communications Center (JECC) as well as the debt service costs for conservation projects approved by voters in the 2008 \$20,000,000 Conservation Bond referendum. In FY22 there is \$1,100,000 budgeted to replace JECC equipment. Plans for recreational trail construction and other conservation projects totaling \$2,246,000 dollars is budgeted in the upcoming fiscal year.

Capital Project budget priorities for FY22 are:

- Road construction on Amana Road (\$1,550,000)
- Road construction on 120th Street (\$2,500,000)
- Road Construction on American Legion Road (\$3,360,000)
- Construction of the Sutliff Bridge parking lot, restrooms, and signage (\$850,000)
- Historic Poor Farm renovations (\$1,566,800)
- Administration Building and Health & Human Services Building renovation (\$1,000,000)
- Continued renovation of the County Courthouse (\$1,200,000)

Capital Projects funded

Construction on the Amana Road from Highway 965 to Greencastle Road. The roadwork includes re-construction of the road. Construction on 120th Street is from Shueyville to Hickory Hollow and from Club Road NE to Linn County. Construction on American Legion Road from Taft Avenue to Highway 6. Construction of the Sutliff Bridge parking area. At the Historic Poor Farm, construction of the South Shed and construction of the driveway, sidewalks, and paths on the farm. Start phase 1 of 5 of the Administration Building and HHS Building renovation that will affect every department/office. Renovation of space in the County Courthouse will be for the clerk of court offices and for updated courtrooms. The county also intends to spend approximately \$1,081,186 in FY22 for various department/office vehicles and equipment and \$830,000 for county building maintenance. In addition, the county will spend \$1,810,055 for technology related expenditures such as software, hardware, licensing and maintenance.

COVID-19 Funding

After the FY22 budget was finalized the county was notified and awarded \$14,678,586.50 in America Recovery Plan Act (ARPA) funding for covid-19 relief. This revenue will have corresponding expenses in FY22 and/or FY23 that can be amended into the budget later.

What does all of this mean for taxpayers?

Rural residential property owners will pay \$10.40 (+1.9%) more, Iowa City and other city residential property owners will pay \$0.17 more annually per \$100,000 of assessed value when compared to FY21. Agricultural land property owners in rural areas will pay \$6.02 (+0.7%) more per \$100,000 of assessed value than they did in FY21. Owners of commercial property in Iowa City will pay \$19.13 (-3.3%) less annually per \$100,000 of assessed value than in FY21. Multiresidential property owners in Iowa City will pay \$3.30 (+0.8%) more than in FY21.

Due to the recent legislative changes in the area of property taxation within the State of Iowa, residential property owners are bearing an ever-increasing proportional share of the total property tax burden in our state and this trend will likely continue during the new tax law's implementation phase through FY24. Residential property owners now pay nearly 54% of all property taxes collected in Iowa, while the shares paid by utilities, commercial and multi-residential property continues to decline.

The Board of Supervisors continues to try to balance the provision of necessary governmental services and infrastructure maintenance while also attempting to seek further efficiencies and to keep property taxes affordable for our county's residents.



Dana Aschenbrenner
Finance Director



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

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

Johnson County mission

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

Johnson County values

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

Objectives/priorities

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

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

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

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

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

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

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

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

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

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

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

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

Strategy	Tactics	Performance Indicator	By When	Responsible Internal Stakeholders	Notes
	<p>iv. Explore opportunities to increase the number of employers investing in employee childcare options.</p> <p>v. Consider an incentive program to expand the number of childcare slots in the community.</p> <p>vi. Address educational disparities by supporting APRA-funded services such as new, expanded, or enhanced early learning services, including pre-kindergarten, Head Start, evidence-based educational services and practices to address academic needs of students and social, emotional, and mental health needs of students.</p> <p>vii. Support new or expanded high-quality childcare to provide safe and supportive care for children.</p>	<p>Documentation of findings created and report provided to the Board of Supervisors.</p> <p>Documentation of findings created and report provided to the Board of Supervisors.</p>	<p>June 30, 2022</p>	<p>Social Services Department Planning, Development and Sustainability Department</p> <p>Board of Supervisors Office Social Services Department Planning, Development and Sustainability Department Finance Department</p>	
<p>c. Strengthen economic development opportunities.</p>	<p>i. Promote small businesses and local food production as an economic driver in the County.</p>	<p>Communications and marketing plan regarding agritourism and economic development created and implemented.</p> <p>Tourism and community engagement opportunities increased at the Historic Poor Farm through trails, events, natural area and watershed</p>	<p>April 1, 2021</p> <p>June 30, 2022</p>	<p>Board of Supervisors Office - Grants Planning, Development and Sustainability Department</p> <p>Board of Supervisors office - Local Foods Historic Poor Farm Food Policy Council</p>	

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

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

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

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

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

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

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

COUNTY HISTORY

Originally, Johnson County was named in honor of Colonel Richard Mentor Johnson. Colonel Johnson served in the War of 1812, later served as a U.S. Senator, and finally as Vice President of the United States under President Martin Van Buren. In June 2021, Johnson County was renamed in honor of Dr. Lulu Merle Johnson. Dr. Johnson earned her BA, MA, and then was the first African-American woman to earn a PhD from the University of Iowa. She was an African-American activist in Johnson County and worked to make a better educational experience and living experience for other African-Americans in the county.

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

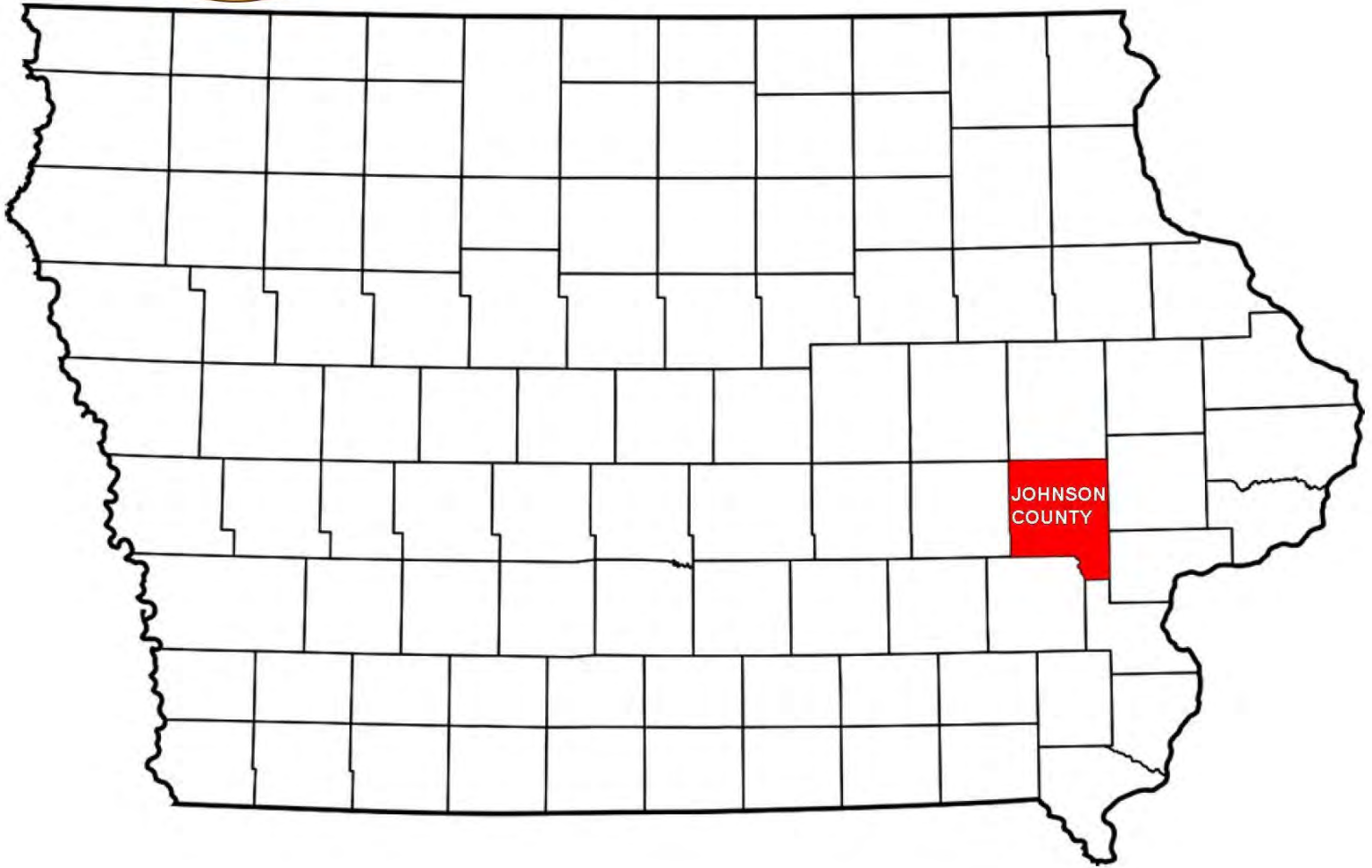
On December 31, 1846, the State of Iowa was admitted into the union. In January 1855, the Fifth General Assembly voted to move the Iowa state capital from Iowa City to Des Moines. The state capital was moved to Des Moines in December of 1857.

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

Today, Johnson County has 46 departments or elected offices and over 500 employees. County employees provide a variety of services including law enforcement and legal services, maintaining records and vital statistics, elections, managing the court and jail systems, building and maintaining the county's roads and bridges, providing a human services safety net, and overseeing many other programs that are vital to our residents and communities. There are five County Supervisors elected at-large with a term of four years.

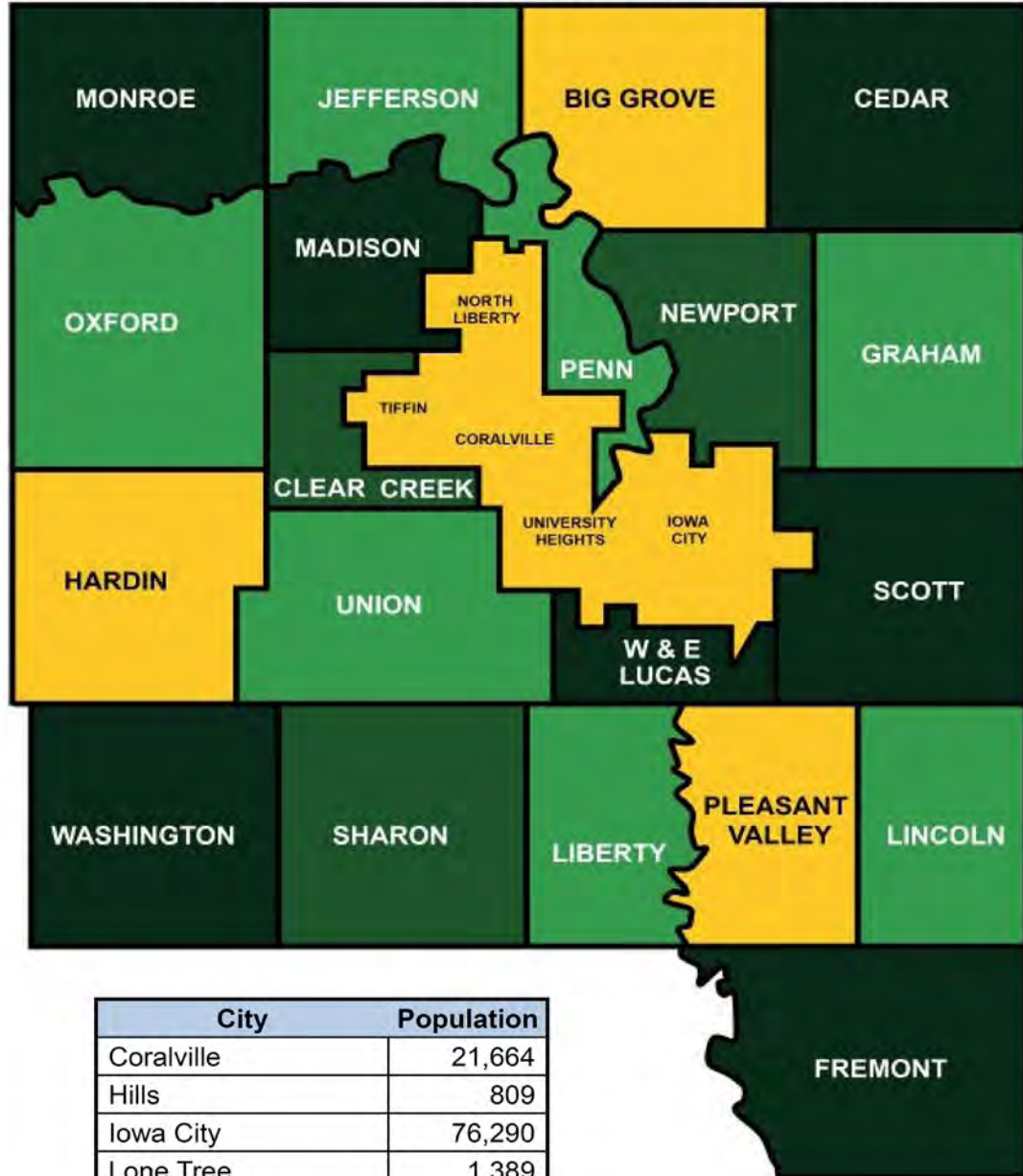


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JOHNSON COUNTY TOWNSHIPS AND CITIES

JOHNSON COUNTY TOWNSHIPS AND CITIES



City	Population
Coralville	21,664
Hills	809
Iowa City	76,290
Lone Tree	1,389
North Liberty	19,239
Oxford	807
Shueyville	667
Solon	2,680
Swisher	974
Tiffin	3,670
University Heights	1,049
West Branch	101
Unincorporated Area	21,921

DEMOGRAPHICS AND ECONOMIC INDICATORS

	Johnson County	Iowa	United States
POPULATION			
Population estimates, July 1, 2019, (V2018)	151,140	3,155,070	328,239,523
Population estimates base, April 1, 2010, (V2018)	130,882	3,046,871	308,758,105
Population, percent change - April 1, 2010 (estimates base) to July 1, 2018, (V2018)	15.50%	3.60%	6.30%
AGE AND SEX			
Persons under 5 years	5.80%	6.20%	6.00%
Persons under 18 years	19.90%	23.00%	22.30%
Persons 65 years and over	12.30%	17.50%	16.50%
Female persons	50.40%	50.20%	50.80%
RACE AND HISPANIC ORIGIN			
White alone	83.00%	90.60%	76.30%
Black or African American alone	7.50%	4.10%	13.40%
American Indian and Alaska Native alone	0.40%	0.50%	1.30%
Asian alone	6.50%	2.70%	5.90%
Native Hawaiian and Other Pacific Islander alone	0.10%	0.20%	0.20%
Two or More Races	2.50%	2.00%	2.80%
Hispanic or Latino	5.80%	6.30%	18.50%
White alone, not Hispanic or Latino	78.00%	85.00%	60.10%
FAMILIES AND LIVING ARRANGEMENTS			
Households, 2015-2019	59,134	1,265,473	120,756,048
Persons per household	2.38	2.4	2.62
Living in same house 1 year ago, percent of persons age 1 year+	75.10%	85.20%	85.80%
Language other than English spoken at home, percent of persons age 5 years+	15.40%	8.30%	21.60%
INCOME AND POVERTY			
Median household income (in 2019 dollars), 2015-2019	\$62,542	\$60,523	\$62,843
Per capita income in past 12 months (in 2019 dollars)	\$35,108	\$32,176	\$34,103
Persons in poverty, percent	16.00%	11.20%	10.50%

Source: U.S. Census Bureau, QuickFacts

HOUSEHOLD INCOME FOR THE LAST 12 MONTHS (2018 Inflation-Adjusted Dollars)

	Total Number of Households:	Percent of Total	White	Black or African American	American Indian and Alaska Native	Asian	Native Hawaiian and Other Pacific Islander	Some Other Race	Two or More Races	*Hispanic or Latino (any race)
Total:	59,134		50,197	3,535	112	3,555	19	984	1,002	2,549
Less than \$10,000	5,581	9.4%	3,631	649	0	1,098	0	140	111	183
\$10,000 to \$14,999	2,348	4.0%	1,397	144	0	43	0	48	196	175
\$15,000 to \$24,999	5,326	9.0%	3,680	467	63	339	6	86	201	393
\$25,000 to \$34,999	4,483	7.6%	4,551	545	13	147	5	47	167	233
\$35,000 to \$49,999	6,655	11.3%	4,554	700	5	231	8	292	122	474
\$50,000 to \$74,999	9,631	16.3%	8,175	565	2	560	0	199	67	472
\$75,000 to \$99,000	7,135	12.1%	6,035	272	15	204	0	69	45	224
\$100,000 to \$149,999	9,520	16.1%	8,826	104	0	544	0	33	56	214
\$150,000 to \$199,999	3,955	6.7%	3,659	89	12	100	0	0	24	56
\$200,000 or more	4,500	7.6%	5,689	0	2	289	0	11	13	125

Source: U.S. Census Bureau, 2019: American Community Survey 5-Year Estimates (B19001)

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

Household includes single wage earners and families with 2 or more members

EDUCATION ATTAINMENT BY GENDER/RACE For Population 25 Years and Over

	Total Individuals:	Percent of Total	White	Black or African American	American Indian and Alaska Native	Asian	Native Hawaiian and Other Pacific Islander	Some Other Race	Two or More Races	*Hispanic or Latino (any race)
Total:	87,536	57.9%								4,065
Male:	43,492	49.7%	36,423	2,841	119	2,325	45	1,116	623	2,099
Less than high school diploma	2,562	2.9%								
High school graduate, GED, or alternative	7,494	8.6%								
Some college or associate's degree	11,386	13.0%	17,407	2,233	104	493	45	961	199	1,641
Bachelor's degree or higher	22,050	25.2%	19,016	608	15	1,832	0	155	424	458
Female:	44,044	50.3%	37,735	2,330	70	2,651	18	635	605	1,966
Less than high school diploma	1,867	2.1%								
High school graduate, GED, or alternative	6,751	7.7%								
Some college or associate's degree	11,250	12.9%	16,542	1,895	35	645	18	475	258	1,361
Bachelor's degree or higher	24,176	27.6%	21,193	435	35	2,006	0	160	347	605

Source: U.S. Census Bureau, 2019: American Community Survey 5-Year Estimates (S1501).

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

POPULATION BY GENDER & AGE

GENDER AND AGE	Estimate	Percent
Total population	151,140	
Male	74,961	49.6%
Female	76,179	50.4%
Under 5 years	8,397	5.6%
5 to 9 years	8,076	5.3%
10 to 14 years	8,728	5.8%
15 to 19 years	12,610	8.3%
20 to 24 years	24,168	16.0%
25 to 34 years	21,757	14.4%
35 to 44 years	18,323	12.1%
45 to 54 years	15,826	10.5%
55 to 59 years	7,955	5.3%
60 to 64 years	6,917	4.6%
65 to 74 years	11,195	7.4%
75 to 84 years	4,905	3.2%
85 years and over	2,283	1.5%
Median age (years)	30.7	
16 years and over	127,858	84.6%
21 years and over	108,187	71.6%
60 years and over	25,300	16.7%
65 years and over	18,383	12.2%
18 years and over	121,137	
Male	59,412	49.0%
Female	61,725	51.0%
65 years and over	18,383	
Male	8,416	45.8%
Female	9,967	54.2%

Source: US Census, Age and Sex table S0101 (2018, ACS 1-year estimate)

POPULATION BY RACE

RACE	Estimate	Percent
Total population	151,140	
One race	147,328	97.5%
Two or more races	3,812	2.5%
One race	147,328	
White	121,013	82.1%
Black or African American	11,368	7.7%
American Indian and Alaska Native	554	0.4%
Asian	9,858	6.7%
Native Hawaiian and Other Pacific Islander	86	0.1%
Some Other Race	4449	3.0%
Hispanic or Latino		
Any race	8,711	
White	7,625	87.5%
Black or African American	369	4.2%
American Indian and Alaska Native	274	3.1%
Asian	104	1.2%
Native Hawaiian and Other Pacific Islander	16	0.2%
Some Other Race	61	0.7%
Two or More Races	323	4.2%
Not Hispanic or Latino		
Any race	142,429	
White alone	117,837	82.7%
Black or African American alone	10,999	7.7%
American Indian and Alaska Native alone	280	0.2%
Asian alone	9,754	6.8%
Native Hawaiian and Other Pacific Islander alone	70	0.1%
Some Other Race	1916	1.3%
Two or More Races	3,489	2.4%

Source: US Census, Demographic table DP05 (2018, ACS 1-year estimate)

COUNTY HOUSING STARTS

Calendar Year	New Dwelling Units ¹	Total Value (millions of \$)	Total Value Adjusted ² (millions of \$)	Average Value (\$)	Avg. Adjusted to Present Value ² (\$)
2011	39	13.09	14.61	335,616	374,659
2012	65	21.83	23.87	335,818	367,284
2013	72	25.69	27.69	356,783	384,581
2014	50	18.59	19.71	371,702	394,267
2015	74	26.47	28.04	357,709	378,974
2016	81	24.76	25.90	305,665	319,801
2017	48	15.05	15.42	313,630	321,291
2018	62	23.45	23.94	378,310	386,255
2019	41	19.82	20.18	483,423	492,125
2020	43	18.78	19.11	436,661	444,521

¹Includes both detached and attached single family homes

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

JOHNSON COUNTY LAND USE

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

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

Johnson County land size is 614 square miles

242 acres is the avg farm size

2,476 acres of county park land

4,086 miles of county bicycle trails

PRINCIPAL TAXPAYERS

Ten Principal Property Taxpayers 2020	Type of Business	Taxable Value	% of Total Taxable Value \$9,284,799,937
Coral Ridge Mall LLC.	Retail Property	\$110,725,990	1.19%
Rise at Riverfront Landing	Property Leasing	\$55,704,910	0.60%
BBCS Hawkeye Housing LLC	Property Leasing	\$50,166,360	0.54%
Latitude At River Landing	Property Leasing	\$49,633,100	0.53%
ACT	Standardized Testing	\$43,833,590	0.47%
Tailwind Iowa City	Property Leasing	\$42,542,070	0.46%
Gerdin Trust (Heartland Express)	Trucking Company	\$39,016,770	0.42%
City of Coralville	City	\$37,414,800	0.40%
808 On 5th Street	Property Leasing	\$36,868,200	0.40%
Greenstate Credit Union (formerly UICCU)	Financial Institution	\$36,733,750	0.40%
		\$502,639,540	5.41%

PRINCIPAL EMPLOYERS

Ten Principal Employers 2020	Number of Employees	Rank	% of Total County Employees 82,700
University of Iowa	18,711	1	22.6%
University of Iowa Hospital and Clinics	11,147	2	13.5%
Iowa City Community School District	2,289	3	02.8%
Veterans Health Administration	2,119	4	02.6%
Hy-Vee, Inc	1,302	5	01.6%
Pearson Educational Measurement	1,050	6	01.3%
Mercy Healthcare, Iowa City	1,048	7	01.3%
ACT, Inc.	885	8	01.1%
Proctor & Gamble	859	9	01.0%
City of Iowa City	731	10	00.9%
	40,141		48.7%

JOHNSON COUNTY BOARD OF SUPERVISORS



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



JANELLE RETTIG
COUNTY SUPERVISOR
TERM EXPIRES: 12/31/2022



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



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



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

JOHNSON COUNTY ELECTED OFFICIALS



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



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



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



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

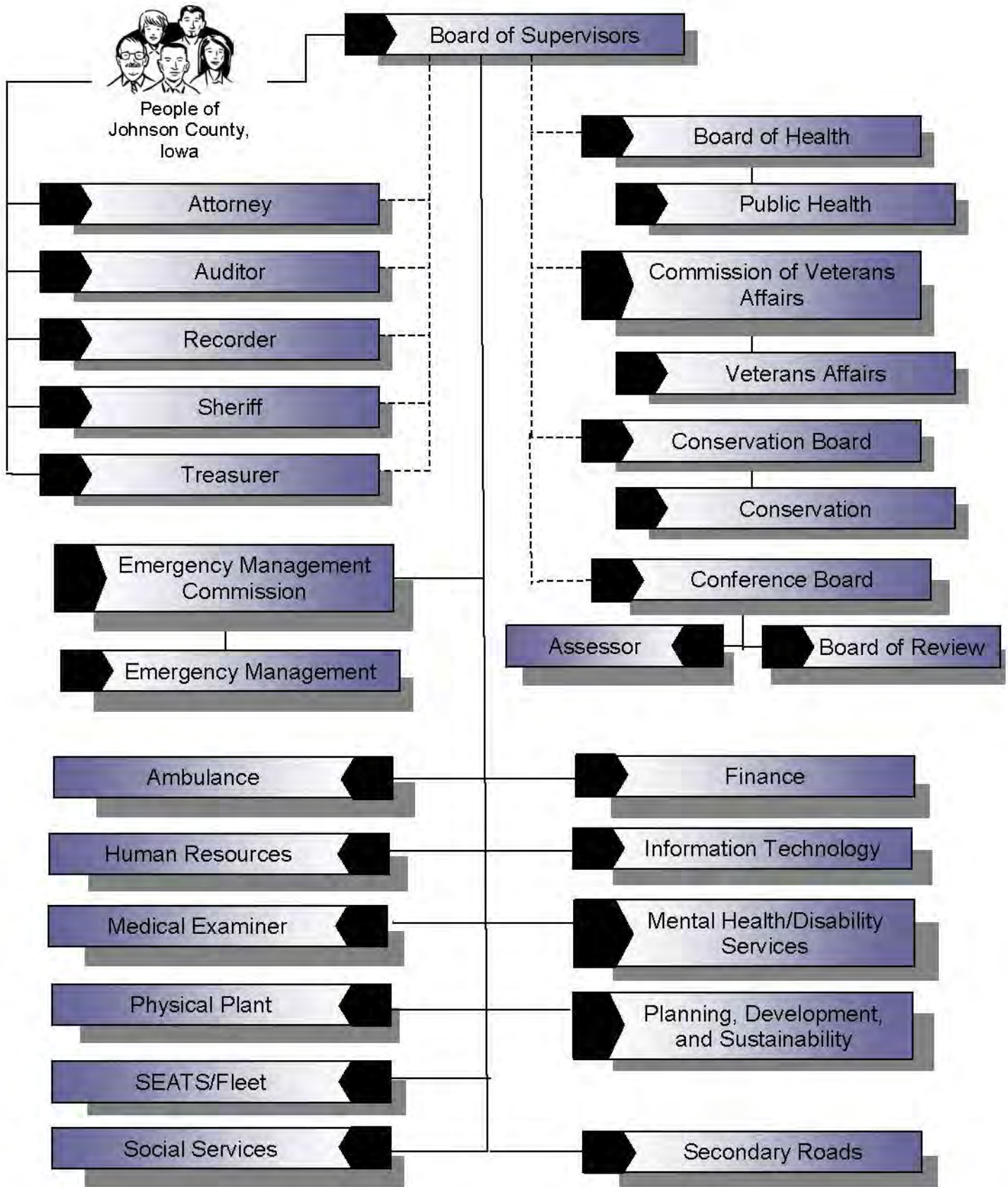


JANET LYNESSE
COUNTY ATTORNEY
TERM EXPIRES: 12/31/2022

APPOINTED DEPARTMENT HEADS

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

ORGANIZATION CHART



BOARDS AND COMMISSIONS

ADMINISTRATIVE BOARDS & COMMISSIONS

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

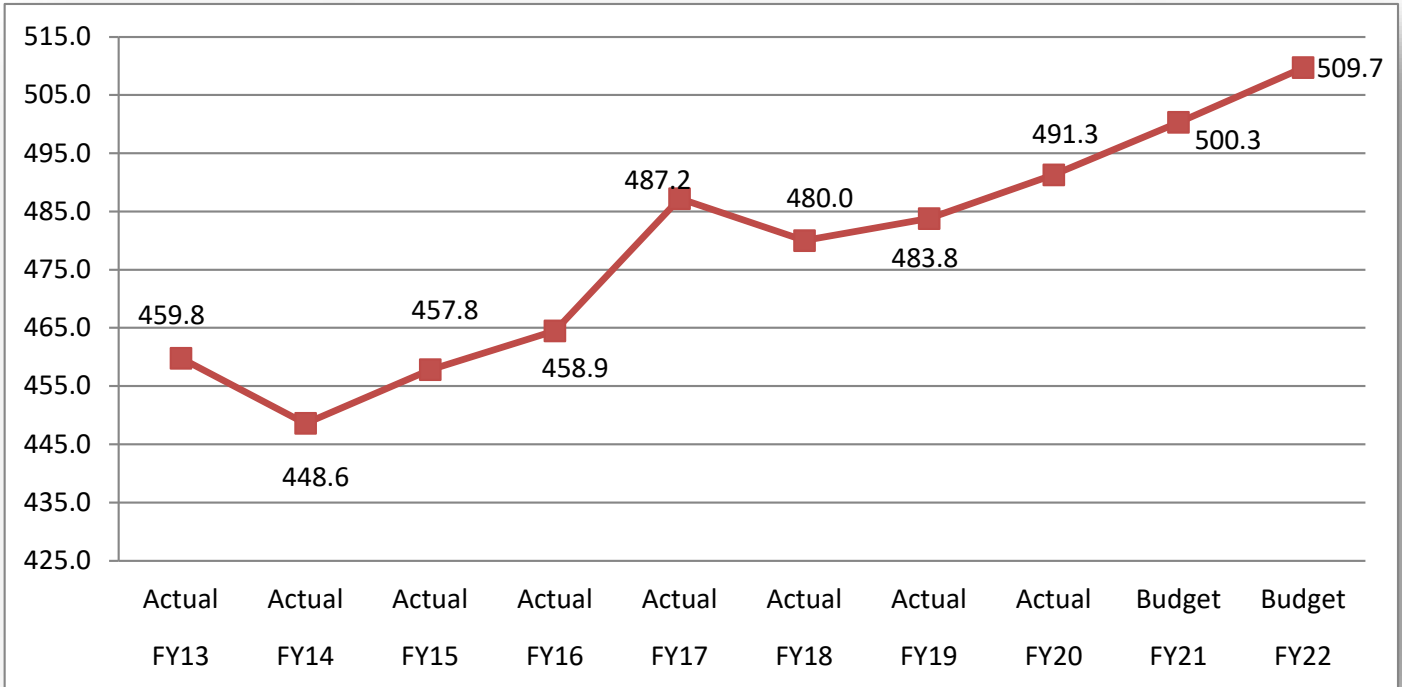
ADVISORY BOARDS & COMMISSIONS

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

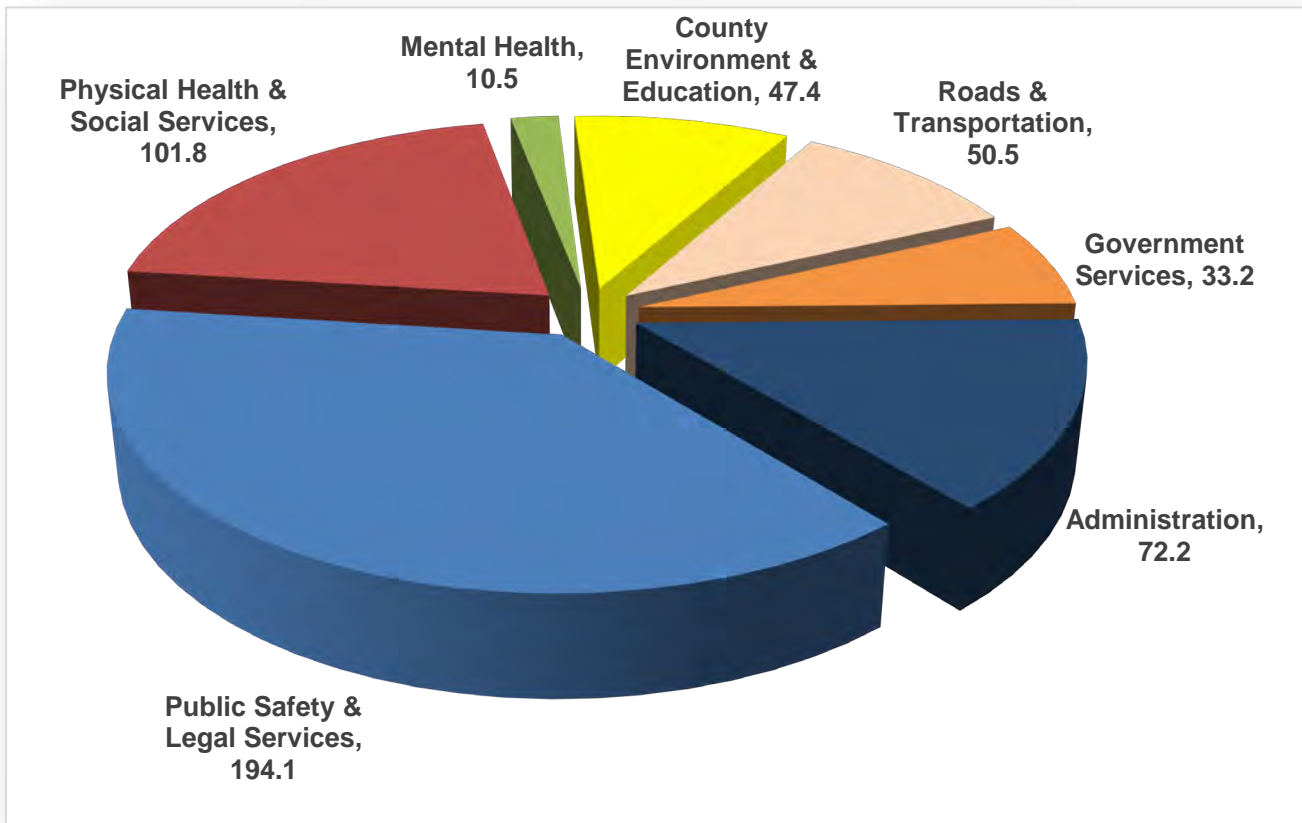
EMPLOYEES BY SERVICE AREA & DEPARTMENT

Service Area, Department/Office	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY20 & FY21
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Change
Public Safety & Legal Services											
Ambulance	39.9	40.3	40.3	42.4	43.4	48.0	50.0	51.4	52.4	58.4	6.0
County Attorney	21.3	18.3	19.3	20.1	21.4	22.4	24.4	27.9	27.9	28.9	1.0
Medical Examiner	4.6	5.0	5.2	5.7	6.1	5.5	6.4	6.4	7.4	7.8	0.4
Sheriff	92.1	92.1	93.2	97.8	98.6	97.6	97.6	98.0	99.0	100.0	1.0
Physical Health & Social Services											
Public Health	37.5	37.5	36.4	36.9	37.5	37.5	42.0	45.0	46.0	46.0	0.0
SEATS/Fleet	34.9	34.8	36.1	36.7	39.7	40.4	43.3	44.5	44.5	44.5	0.0
Social Services	8.5	8.5	8.5	8.5	9.5	9.3	9.9	10.3	10.3	10.3	0.0
Veterans Affairs	0.8	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Mental Health											
MH/DS	37.0	36.0	11.0	11.0	9.0	8.9	10.0	6.5	6.5	6.5	0.0
Targeted Case Management	0.0	0.0	26.0	26.0	25.0	25.1	8.0	4.0	4.0	4.0	0.0
County Environment & Education											
Conservation	18.8	18.8	20.8	24.1	25.0	25.6	29.1	30.1	31.1	32.1	1.0
Planning, Development & Sustainability	11.5	11.5	11.5	11.5	13.0	12.0	12.0	14.3	14.3	14.3	0.0
Roads & Transportation											
Secondary Roads	48.8	48.8	49.8	49.8	50.5	50.5	49.5	49.5	50.5	50.5	0.0
Government Services											
Auditor/Elections	18.9	12.9	13.7	9.7	19.8	9.8	11.7	12.2	12.2	12.2	0.0
Recorder	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	0.0
Treasurer	11.0	11.1	11.1	11.0	12.0	12.0	12.0	12.0	13.0	13.0	0.0
Administration											
Auditor/Accounting	19.1	17.6	17.1	16.5	16.1	14.6	14.8	14.8	14.8	14.8	0.0
Board of Supervisors	7.3	6.8	6.8	6.8	6.8	6.8	9.8	10.8	11.8	11.8	0.0
County Attorney	12.5	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	0.0
Human Resources	3.7	3.7	3.7	3.7	5.0	5.2	5.2	5.2	5.2	5.2	0.0
Information Services	11.6	11.1	11.5	11.5	13.0	13.0	13.0	13.3	14.3	14.3	0.0
Treasurer	4.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0
Finance	0.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0
Physical Plant	8.0	8.0	10.0	9.0	10.0	10.0	9.3	9.3	9.3	9.3	0.0
TOTAL FTE	459.8	448.6	457.8	464.5	487.2	480.0	483.8	491.3	500.3	509.7	9.4

EMPLOYEES FULL TIME EQUIVALENT TREND



FY22 FULL TIME EQUIVALENT BY SERVICE AREA



TAX INCREMENT FINANCING (TIF) IN JOHNSON COUNTY

Ten cities in Johnson County currently have twenty urban renewal areas (TIF districts) that were created by adopting urban renewal plans. The one city in Johnson County that does not currently have a TIF district is the city of Hills.

An Urban Renewal Area must have a designated purpose:

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

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

Johnson County could potentially lose \$4,153,357 in tax revenues during FY22 due to TIF. Johnson County has the second largest TIF Increment in overall value and the second highest TIF increment value per capita in the state of Iowa and as a result is one of the most impacted counties by TIF financing use. TIF use in Johnson County has increased an average of 3.8% per year in the past 9 years.

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

Without the Debt Service tax levy, TIF areas would contribute very little towards the cost of our county's operations, services or projects. By using the Debt Service tax levy for the \$21,918,300 of qualified bonding opportunities in FY22 and other existing debt issuances, the TIF areas within Johnson County will contribute approximately \$1,985,395 in additional property taxes. The additional property taxes from the TIF areas will reduce the cost of the typical residential property's tax bill for the qualified expenditures by \$20.67 per \$100,000 of taxable valuation.

Total TIF increment increased 8.0% or \$71,404,876 from \$889,924,665 in FY21 to \$961,329,541 in FY22. Even with the increase, the current TIF increment is below the FY15-FY18 time-period.

FY22 PROPERTY TAX DOLLARS DIVERTED BY CITY TIF PROJECTS

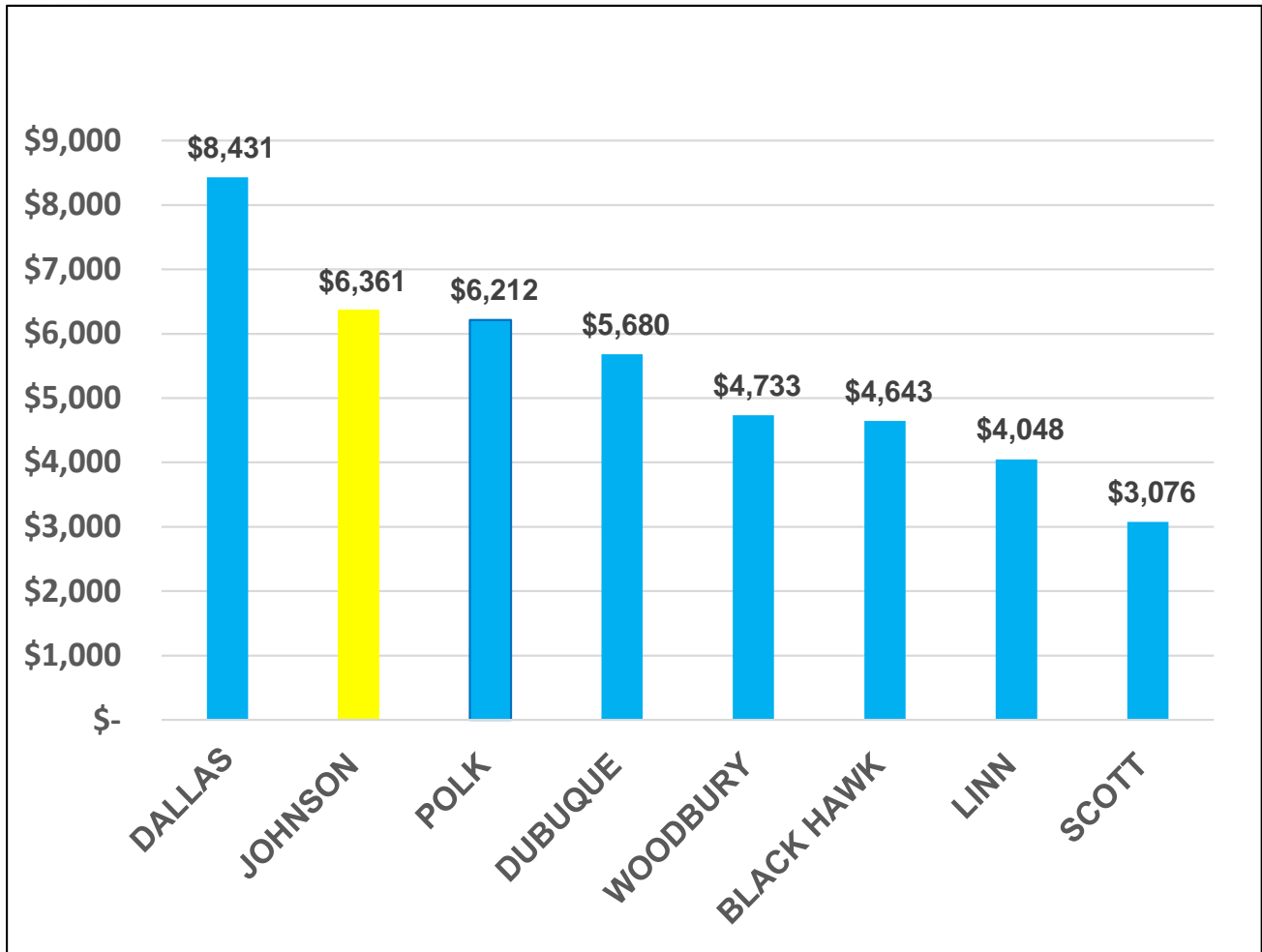
Receiving City	TIF Tax Dollars Gained
Coralville	14,804,026
North Liberty	5,280,784
Iowa City	4,020,353
Tiffin	1,572,089
Solon	654,428
University Heights	733,006
Shueyville	487,193
Lone Tree	62,446
Swisher	78,063
Oxford	107,061
All Cities	27,799,449

Authorities Losing Tax Revenue	TIF Tax Dollars Lost
All Schools	11,155,030
All Cities	11,178,853
Johnson County	4,153,357
Area School	968,309
County & City Assessors	266,604
Ag Extension	65,957
2 Townships (cemetery)	8,743
State of Iowa	2,596
All Jurisdictions	27,799,449

TOP 8 COUNTIES BY TOTAL TAXABLE TIF VALUE

County	Rural	Urban	Total
POLK	59,425,770	2,967,054,750	3,026,480,520
JOHNSON	0	961,329,541	961,329,541
LINN	1,279,671	913,126,425	914,406,096
DALLAS	45,280	760,234,492	760,279,772
BLACK HAWK	43,970	614,752,937	614,796,907
DUBUQUE	356,320	549,745,154	550,101,474
SCOTT	0	532,941,840	532,941,840
WOODBURY	34,298,864	450,978,733	485,277,597

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



BUDGET SUMMARY

REVENUE SUMMARY

Revenues (excluding operating transfers in, debt proceeds, and fixed asset sales) for FY22 are \$94,500,409, a decrease of \$2,607,435 or -2.7% compared to FY21 revenues of \$97,107,844. The FY22 budget includes \$63,789,074 in recurring revenues (Property Taxes and Other County Taxes) and \$30,711,335 in non-recurring revenues. The following revenue sources (listed on [page 273](#) of the glossary) make up the revenues for the county.

Property taxes are the largest source of revenue for Johnson County. In FY22, Net Current Property Taxes of \$62,837,916 will be 66.5% of total county revenues. Net current property taxes increased by \$753,452 or 1.2% from FY21. Net current property tax revenue has increased an average of 5.3% over the last 10 years. Property tax trends are in this section: [TRENDS AND LONG-TERM FINANCIAL PLANS](#).

The countywide levy rate decreased by \$0.17807 making the total FY22 countywide levy rate \$6.16773 per thousand dollars of taxable value. The countywide levy rate includes the general basic (\$3.50), general supplemental (\$0.15532), MD/DS (\$0.34864), and debt service (\$2.16378) levy rates. Rural residents will pay \$9.93508 per thousand dollars of taxable value that includes the additional rural levy rate of \$3.76734 per thousand dollars of taxable value. Residential property taxpayers in Iowa City will pay about \$0.17 more than in FY21 per \$100,000 of assessed property value. Ag land taxpayers in unincorporated (rural) areas will pay about \$6.02 or 0.7% more than in FY21 per \$100,000 of assessed property value. Commercial taxpayers in Iowa City will pay about \$19.13 or -3.3% less than in FY21. Multiresidential taxpayers in Iowa City will pay about \$3.30 or 0.8% more than in FY21 per \$100,000 of assessed property value.

The residential property rollback rate is 56.4094% in FY22, up from 55.0743% in FY21, meaning that homeowners were taxed on slightly higher (~2.4%) portion of their assessed property value in FY22 compared to FY21. With the rollback rate, even if the assessed value of property goes down, the taxable value can go up if the rollback rate goes up.

The factors that increased property taxes in FY22 are the increased assessed value of property, the increase in the rollback rate, and the increase of tax asking (due to more expenses in FY22).

Intergovernmental revenue source is the second highest portion of total revenues at \$22,820,608 or 24.1% of the total, a decrease of \$1,720,407 or -7.0% compared to the FY21 original budget. Of the Intergovernmental revenue, the largest amount is the \$6,200,000 in road use taxes for the Secondary Roads fund. In addition, the county expects to receive \$2,404,504 in ambulance reimbursements, two watershed management grants with total reimbursements of \$2,000,000, and to receive \$2,151,650 in reimbursements from local cities for SEATS paratransit service. The county is budgeted to receive \$2,185,190 in state and federal grants in FY22 an increase of \$924,039 or 73% from FY21. Intergovernmental revenue will fluctuate each year based on the amount of state and federal grants received. Road use taxes will stay about the same.

REVENUE SUMMARY (continued)

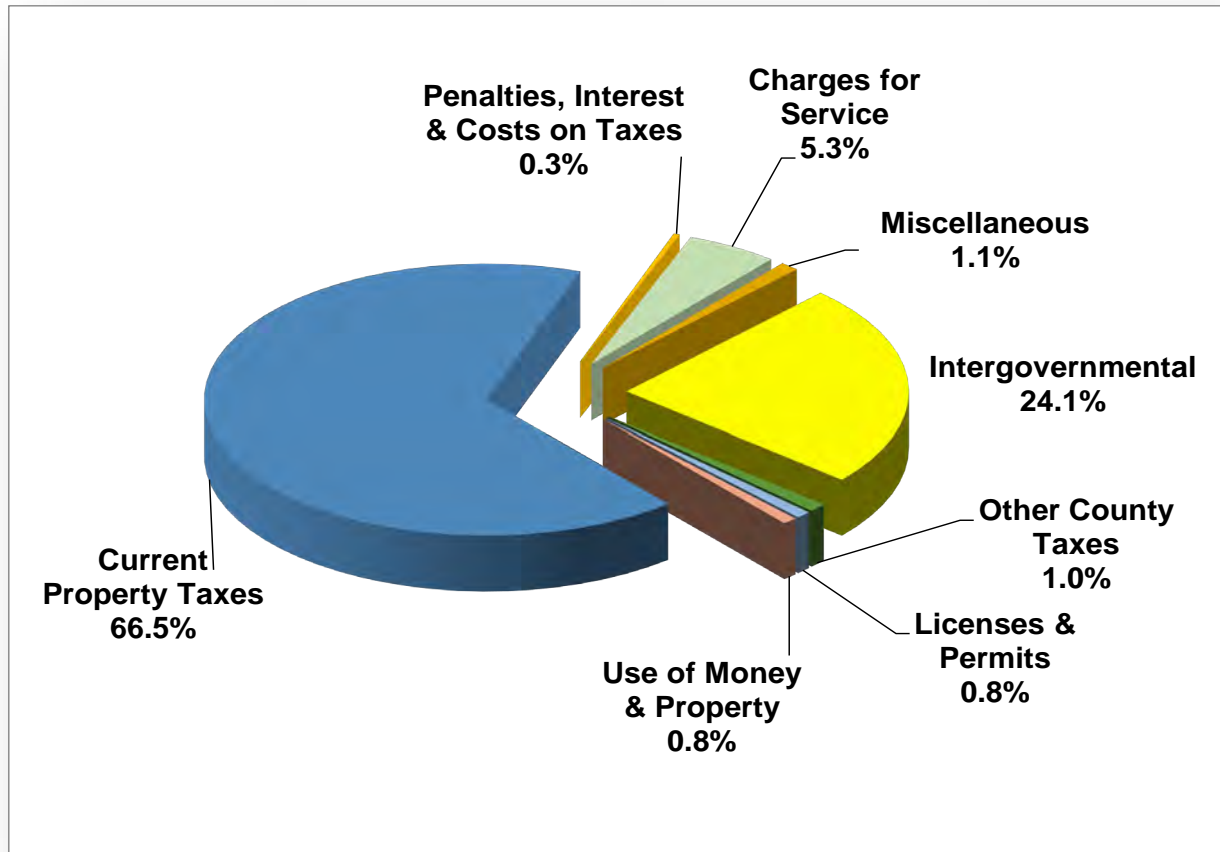
The remaining 9.4% or \$8,841,885 of total budgeted revenues is made up of several other sources that include:

- **Charges for Service** \$4,962,242 (5.2% of total) with an increase of \$66,575 or 1.4% over FY21;
- **Miscellaneous Revenues** \$1,016,539 (1.1% of total) with a decrease of \$1,115,404 or 52% under FY21;
- **Other County Taxes** \$951,158 (1.0% of total) with an increase of \$64,770 or 7.3% over FY21 (mobile home taxes and utility excise taxes);
- **Licenses and Permit Fees** \$799,150 (0.9% of total) with a decrease of \$53,529 or 6.3% under FY21;
- **Penalties, Interest & Costs on Taxes** \$329,000 (0.3% of total) with the same amount as FY21 (interest charged on delinquent taxes);
- **Use of Money and Property** \$783,796 (0.8% of total) with a decrease of \$602,892 or 43.5% under FY21 (depository interest earned).

Other Financing Sources are inflows of current financial resources that are not reported as revenues by the county. The total is \$38,822,473.

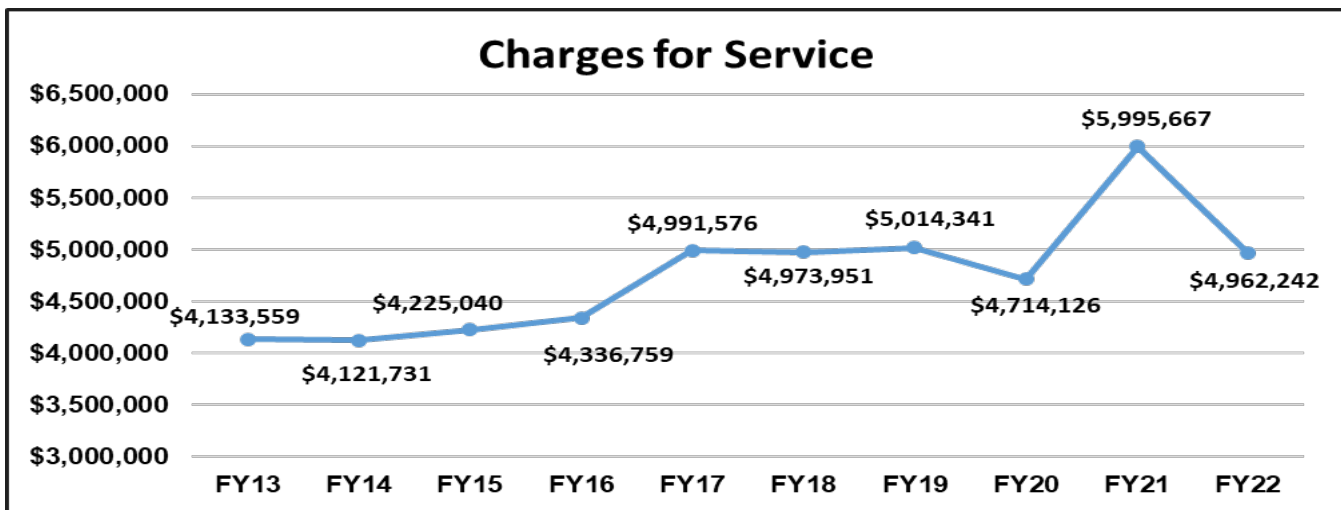
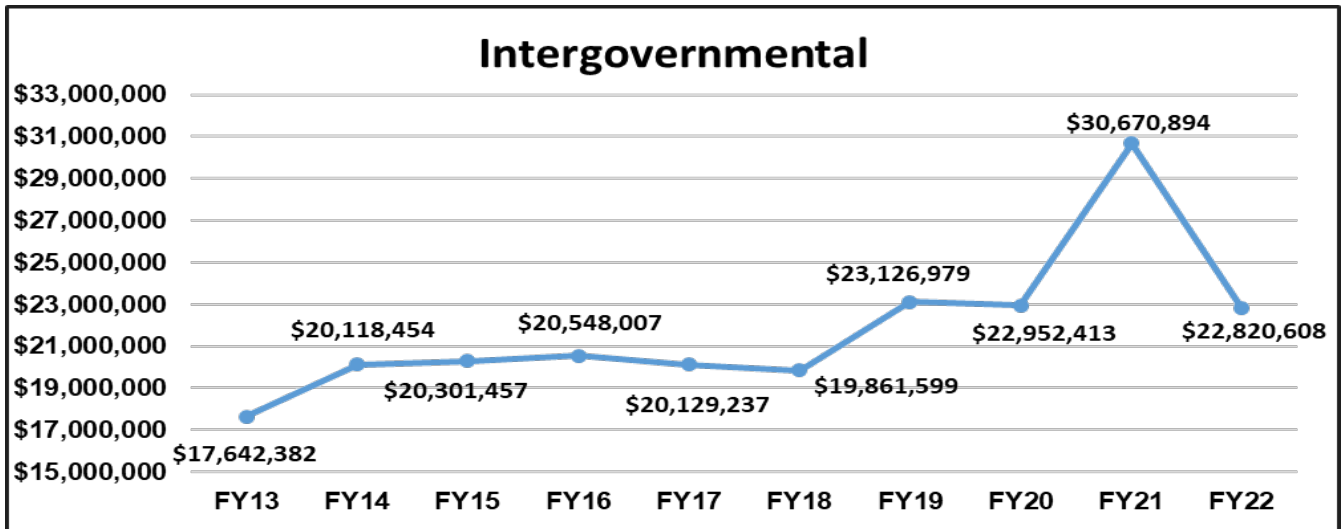
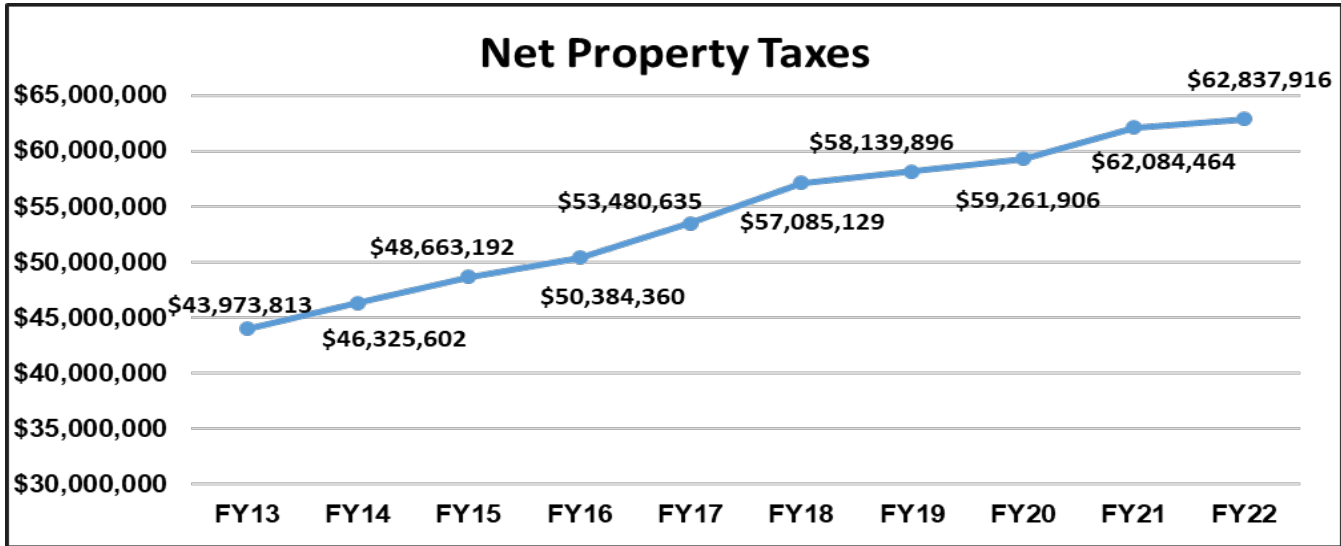
- Long Term Debt Proceeds is the largest portion of Other Financing Sources. At \$21,918,300 or 56.5% of the total Other Financing Sources, it has a increase of \$2,028,300 or 10.2% compared to the FY21 budgeted debt proceeds. Long Term Debt Proceeds will change each year based on the amount of bonding done.
- Operating Transfers In (transfers of monies between county funds) is the second largest portion of Other Financing Sources. At \$16,876,839 or 43.5% of the total Other Financing Sources, it is a decrease of \$1,435,534 or 7.8% compared to the original FY21 budgeted amount.
- Proceeds of Fixed Asset Sales are the remaining component of Other Financing Sources. They comprise 0.07% of the total budgeted Other Financing Sources in the FY22 budget. Proceeds of Fixed Asset Sales are budgeted at \$27,334 in FY22.

REVENUES & OTHER FINANCING SOURCES by TYPE

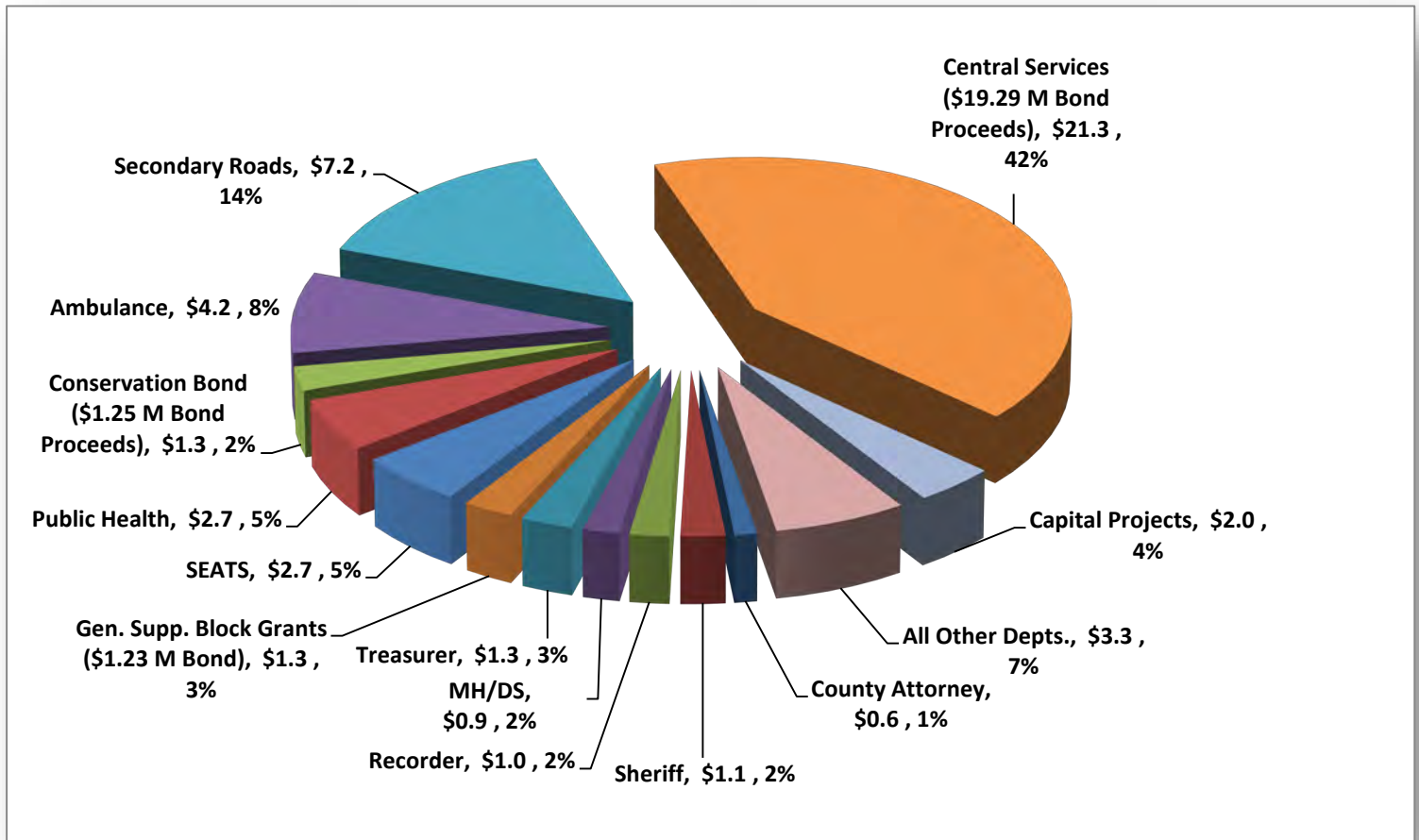


REVENUE TYPE	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Original	FY22 Adopted
Property and other County tax	\$57,098,813	\$59,120,697	\$60,300,575	\$62,970,852	\$63,789,074
Interest and penalty on property tax	\$365,396	\$411,188	\$227,839	\$329,000	\$329,000
Intergovernmental	\$19,861,599	\$23,126,979	\$22,952,413	\$24,541,015	\$22,820,608
Licenses and permits	\$717,857	\$739,473	\$838,496	\$852,679	\$799,150
Charges for service	\$4,973,951	\$5,014,341	\$4,714,126	\$4,895,667	\$4,962,242
Use of money and property	\$1,100,085	\$1,869,972	\$1,812,631	\$1,386,688	\$783,796
Miscellaneous	\$1,410,588	\$639,744	\$897,509	\$2,131,943	\$1,016,539
TOTAL COUNTY REVENUES	\$85,528,289	\$90,922,394	\$91,743,589	\$97,107,844	\$94,500,409

REVENUES HISTORY by TYPE



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



DEPARTMENT REVENUES

REVENUES	FY19	FY20		FY21				FY22			
	FUND AND DEPARTMENT	ACTUAL	ACTUAL	% RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC FUND											
01 Ambulance	3,211,242	4,760,998	115%	3,051,842	-36%	-1,709,156	4,637,316	4,212,316	-425,000	-9%	
02 Attorney	460,707	413,997	81%	513,405	24%	99,408	567,405	567,405	0	0%	
03 Auditor/Accounting	55,988	75,495	120%	62,950	-17%	-12,545	67,550	72,850	5,300	8%	
04 Public Health	2,124,384	2,619,991	100%	2,574,280	-2%	-45,711	2,747,116	2,723,467	-23,649	-1%	
05 Board of Supervisors	760	720	116%	800	11%	80	300	800	500	167%	
06 Human Resources	0	3,000	100%	3,000	0%	0	3,000	3,000	0	0%	
07 Information Services	124,849	48,858	108%	84,200	72%	35,342	84,200	46,200	-38,000	-45%	
08 Sheriff	1,099,271	1,148,563	115%	1,002,879	-13%	-145,684	1,002,879	1,115,879	113,000	11%	
10 Medical Examiner	249,441	249,852	95%	274,950	10%	25,098	224,950	281,300	56,350	25%	
11 Recorder	944,163	1,034,313	108%	936,800	-9%	-97,513	980,200	991,500	11,300	1%	
12 SEATS/Fleet	2,564,681	2,638,314	97%	2,860,342	8%	222,028	2,660,342	2,670,250	9,908	0%	
14 Treasurer	1,405,083	1,229,810	94%	1,295,120	5%	65,310	1,295,120	1,301,120	6,000	0%	
15 Finance	0	0	0%	0	0%	0	0	0	0	0%	
17 Physical Plant	102,437	60,729	89%	35,700	-41%	-25,029	23,315	23,315	0	0%	
18 Central Services	18,356,115	21,007,669	100%	19,850,918	-6%	-1,156,751	22,609,635	21,336,649	-1,272,986	-6%	
19 Planning, Development, & Sustainability	322,715	411,424	112%	345,560	-16%	-65,864	345,560	345,560	0	0%	
20 Block Grants	7,000	10,500	105%	10,000	-5%	-500	109,507	55,000	-54,507	-50%	
24 Conservation	110,654	152,740	140%	183,003	20%	30,263	244,949	198,000	-46,949	-19%	
25 County Historic Poor Farm	23,664	42,490	98%	22,500	-47%	-19,990	22,500	7,600	-14,900	-66%	
26 GuideLink Center	37,478	7,168	100%	0	0%	-7,168	0	0	0	0%	
41 Behavioral Services	0	0	0%	0	0%	0	0	0	0	0%	
42 Targeted Case Management	386,083	443,205	105%	442,893	0%	-312	442,729	463,026	20,297	5%	
45 Social Services	317,295	263,850	93%	249,440	-5%	-14,410	237,440	250,310	12,870	5%	
50 Veterans Affairs	22,900	21,550	100%	10,000	-54%	-11,550	10,300	10,000	-300	-3%	
54 Juvenile Crime Prevention	35,390	10,000	67%	10,000	0%	0	0	0	0	0%	
98 Revenue/Expense Adjustment	1,000,000	1,000,000	100%	1,000,000	0%	0	0	0	0	0%	
TOTAL	32,962,298	37,655,237		34,820,582		-2,834,655	38,316,313	36,675,547	-1,640,766		
GENERAL SUPPLEMENTAL FUND											
21 General Supplemental Block Grants	847,713	1,118,340	99%	1,191,919	7%	73,579	1,191,919	1,253,174	61,255	5%	
22 Insurance	38,246	137,932	106%	110,000	-20%	-27,932	103,000	110,000	7,000	7%	
27 Juvenile Justice	336	275	11%	6,000	0%	5,725	1,000	1,000	0	0%	
28 Court Services/Attorney	6,180	7,094	158%	4,500	-37%	-2,594	4,500	4,500	0	0%	
33 Auditor/Elections	54,978	106,683	81%	1,275	-99%	-105,408	383,981	128,600	-255,381	-67%	
47 Court Services/Sheriff	0	0	0%	0	0%	0	0	0	0	0%	
98 Revenue/Expense Adjustment	35,000	35,000	100%	35,000	0%	0	25,000	25,000	0	0%	
TOTAL	982,454	1,405,324		1,348,694		-56,630	1,709,400	1,522,274	-187,126		
46 MH-DS FUND	835,970	878,049	98%	912,436	4%	34,387	930,081	927,189	-2,892	0%	
RURAL BASIC FUND											
23 Rural Basic Block Grants	75,775	72,517	100%	35,043	-52%	-37,474	35,043	32,957	-2,086	-6%	
98 Revenue/Expense Adjustment	10,000	10,000	100%	10,000	0%	0	10,000	10,000	0	0%	
TOTAL	85,775	82,517		45,043		-37,474	45,043	42,957	-2,086		

DEPARTMENT REVENUES (continued)

REVENUES	FY19	FY20		FY21				TENTATIVE	FY22	
			%	CERTIFIED	%	\$			\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	6,759,400	7,134,531	104%	8,622,020	21%	1,487,489	9,622,020	7,245,674	-2,376,346	-25%
SPECIAL REVENUE FUNDS										
32 REAP	39,222	45,015	141%	31,976	-29%	-13,039	39,711	31,976	-7,735	-19%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	789	4,603	2%	200,000	4245%	195,397	200,000	200,000	0	0%
69 Prosecutor Forfeiture	1,129	7,527	177%	2,500	-67%	-5,027	2,500	2,500	0	0%
82 Conservation Trust	2,990,667	1,221,165	49%	577,383	-53%	-643,782	1,724,617	521,493	-1,203,124	-70%
87 Recorder's Records Management	25,326	30,916	99%	28,800	-7%	-2,116	28,800	29,800	1,000	3%
TOTAL	3,057,133	1,309,225		840,659		-468,566	1,995,628	785,769	-1,209,859	
CAPITAL PROJECTS FUNDS										
40 Technology	52,715	55,835	82%	68,000	22%	12,165	35,000	35,000	0	0%
44 Capital Expenditures	40,779	68,373	77%	45,500	-33%	-22,873	20,500	20,500	0	0%
81 Energy Reinvestment Fund	41,343	3,655	100%	0	-100%	-3,655	0	45,000	45,000	0%
83 Conservation Bond	4,189,372	2,473,000	100%	1,200,000	-51%	-1,273,000	1,493,323	1,250,000	-243,323	-16%
85 Capital Projects	1,331,361	740,835	21%	3,810,000	414%	3,069,165	5,560,000	2,035,000	-3,525,000	-63%
TOTAL	5,655,570	3,341,698		5,123,500		1,781,802	7,108,823	3,385,500	-3,723,323	
65 DEBT SERVICE FUND	545,693	544,970	100%	345,328	-37%	-199,642	545,328	356,092	-189,236	-35%
86 CRC-WMB PERMANENT TRUST	2,091	7,076	167%	12,565	-7%	5,489	100	12,565	12,465	12465%
FUND TOTALS										
GENERAL BASIC	32,962,298	37,655,237		34,820,582	-8%	-2,834,655	38,316,313	36,675,547	-1,640,766	-4%
GEN SUPPLEMENTAL	982,454	1,405,324		1,348,694	-4%	-56,630	1,709,400	1,522,274	-187,126	-11%
MH-DS	835,970	878,049		912,436	4%	34,387	930,081	927,189	-2,892	0%
RURAL BASIC	85,775	82,517		45,043	-45%	-37,474	45,043	42,957	-2,086	-5%
SECONDARY ROADS	6,759,400	7,134,531		8,622,020	21%	1,487,489	9,622,020	7,245,674	-2,376,346	-25%
SPECIAL REVENUE	3,057,133	1,309,225		840,659	-36%	-468,566	1,995,628	785,769	-1,209,859	-61%
CAPITAL PROJECTS	5,655,570	3,341,698		5,123,500	53%	1,781,802	7,108,823	3,385,500	-3,723,323	-52%
DEBT SERVICE	545,693	544,970		345,328	-37%	-199,642	545,328	356,092	-189,236	-35%
PERMANENT TRUST	2,091	7,076		12,565	78%	5,489	100	12,565	12,465	12465%
TOTAL	50,886,385	52,358,626		52,070,827		-287,799	60,272,736	50,953,567	-9,319,169	

PROPERTY LEVY RATES

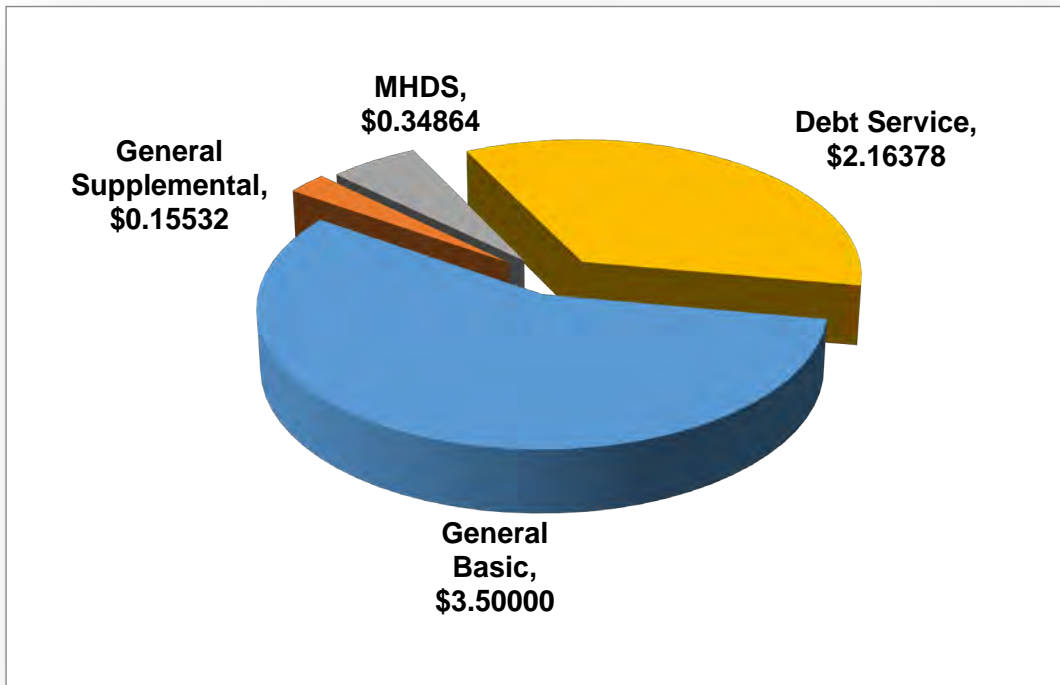
	FY21	FY22	
	Tax Levy*	Tax Levy*	\$ Change
General Basic	\$3.50000	\$3.50000	-\$0.00000
General Supplemental	\$0.26790	\$0.15532	-\$0.11258
MD/DS	\$0.55253	\$0.34864	-\$0.20389
Debt Service	\$2.02538	\$2.16378	\$0.13840
Total Countywide	\$6.34581	\$6.16774	-\$0.17807
Rural Basic	\$3.77509	\$3.76734	-\$0.00775
Total Rural	\$10.12090	\$9.93508	-\$0.18582

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

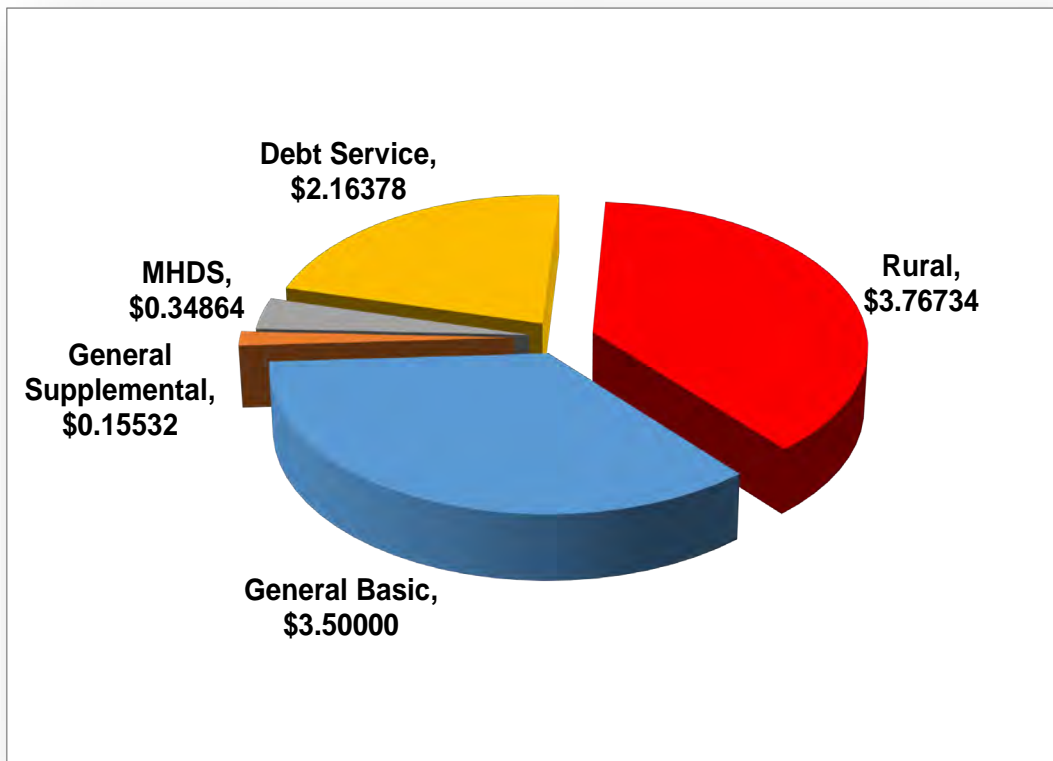
PROPERTY TAX ASKINGS

	FY21	FY22		
	Tax Levy*	Tax Levy*	\$ Change	% Change
General Basic	\$31,041,006	\$32,075,374	\$1,034,368	3.3%
General Supplemental	\$2,375,930	\$1,423,402	-\$952,528	-40.1%
MD/DS	\$4,900,305	\$3,195,100	-\$1,705,205	-34.8%
Debt Service	\$19,765,287	\$21,909,817	\$2,144,530	10.8%
Total Countywide	\$58,082,528	\$58,603,693	\$521,165	0.9%
Rural Basic	\$6,634,547	\$6,878,783	\$244,236	3.7%
Total Rural	\$64,717,075	\$65,482,476	\$765,401	1.2%

**COUNTYWIDE PROPERTY TAX LEVY
COMPOSITION OF \$6.30144
(per \$1,000 of taxable property value)**



**UNINCORPORATED PROPERTY TAX LEVY
COMPOSITION OF \$10.06878
(per \$1,000 of taxable property value)**



EXPENDITURE SUMMARY

Expenditures (excluding transfers out) for FY22 totaled \$127,225,492 and increased by \$1,603,059 or 1.3% compared to the FY21 originally budgeted expenditures. **Personnel costs total \$51,942,861 and are the largest portion of county expenses.** They account for 60% of total expenses if Debt Service and Capital Projects are not included or 41% if those areas are included. In FY22, an increase in budgeted personnel costs of \$2,935,133 are due to a 2.25% annual cost of living wage increase for bargaining unit staff, a 1% increase in wages for non-bargaining unit staff, a 6% health insurance premium increase, 9.5 FTE of additional staff, and an increase in part time staff hours. Wages increased by \$1,303,545 and benefits increased by \$1,010,020 from FY21.

	Personnel Expenses	Personnel Benefits	Total County Expenses*	Personnel Expense Change %	Personnel Benefits Change %	Personnel as a % of Total Expense
FY13	34,726,825	5,134,252	63,487,444			54.7%
FY14	35,595,039	5,165,354	66,092,082	2.5%	0.6%	53.9%
FY15	36,638,280	5,219,422	65,852,281	2.9%	1.0%	55.6%
FY16	38,584,392	5,874,057	69,125,995	5.3%	12.5%	55.8%
FY17	40,651,837	6,410,633	72,448,627	5.4%	9.1%	56.1%
FY18	41,999,923	7,195,503	77,857,789	3.3%	12.2%	53.9%
FY19	42,044,780	7,321,217	81,592,479	0.1%	1.7%	51.5%
FY20	43,401,099	7,745,552	83,977,737	3.3%	7.6%	51.7%
FY21	48,588,713	9,123,422	91,231,242	15.6%	24.6%	53.3%
			AVG	4.8%	8.7%	54.0%

* Debt Service and Capital Projects not included

The following service areas (defined on [pages 271-272](#) of the glossary) make up the expenditures for the county:

Public Safety and Legal Services (SA01) expenditures total \$31,199,807 an increase of \$2,557,194 and a 8.9% increase compared to FY21. This service area added 8.35 FTE, one for Ambulance, five for GuideLink Center, one for Sheriff's Office, and 1 part time for the Medical Examiner, increasing expenditures by \$726,793. Other personnel expenses increased \$719,653 and non-personnel expenses increased by \$1,110,748. The Emergency Management/Joint Emergency Communications Center (JECC) block grant increased by \$622,656 in FY22 due to a change in service agreements for equipment. This service area is the largest portion of overall expenditures in the county budget, accounting for 24.5% of the FY22 budgeted expenditure total.

Physical Health and Social Services(SA03) expenditures total \$14,784,487 an increase of \$525,518 and a 3.7% increase compared to FY21. The main reason for the increase is Public Health had expenses increase by \$755,094 for increased grant program funding. SEATS had expenses decrease by \$128,945, due to reduced operations from Covid-19. GuideLink Center had reduced operations costs of \$256,496 due to accurate budgeting once the center was open. Social Services and Veterans Affairs had small expense increases. The Physical Health and Social Services service area expenditures comprise 11.6% of the county's total expenditure budget in FY22.

EXPENDITURE SUMMARY (continued)

Mental Health and Disability Services (MH/DS)(SA04) expenditures total \$5,872,633 a decrease of \$528,955 and an 8.3% decrease compared to FY21. Targeted Case Management (TCM) department's expenses increased by \$20,133 in personnel costs, but MH/DS expenditures decreased by \$549,088. The MH/DS decrease was due to a legislative change from the state that lowered the per capita property tax levy rate allowed for mental health funding by counties and their respective mental health regional systems. The MH/DS service area comprises 4.6% of the county's total expenditure budget in FY22.

County Environment and Education (SA06) expenditures total \$6,823,430 an increase of \$376,182 and a 5.8% increase compared to FY21. Conservation had 1.0 FTE in new personnel totaling \$112,682 and a total expense increase of \$294,298. Planning, Development, and Sustainability (PDS) had a total expense increase of \$103,998. Rural Basic Block Grants are also part of this service area and had an expense decrease of \$1,856 mainly due to a decrease for the Animal Shelter and city libraries because of Covid-19. County Environment and Education service area expenditures comprise 5.4% of the county's total expenditure budget in FY22.

Roads and Transportation (SA07) expenditures total \$12,378,064 an increase of \$1,602,793 and a 14.9% increase compared to FY21. The majority of the increase is road construction materials for projects scheduled in FY22, \$74,456 is personnel costs increases. This service area is made up entirely by the Secondary Roads department. Roads and Transportation service area expenditures comprise 9.7% of the county's total expenditure budget in FY22.

Government Services to Residents (SA08) expenditures total \$3,389,092 an increase of \$40,105 and a 1.2% increase compared to FY21. There is a slight increase in expenditures for the Recorder and Treasurer offices due to personnel cost increases. The Elections office has reduced costs because there is not a major election in FY22. Government Services to Residents service area expenditures comprise 2.7% of the county's total expenditure budget in FY22.

Administration (SA09) expenditures total \$11,961,180 an increase of \$753,181 and a 6.7 % increase compared to FY21. Each department in this service area has an expense increase due to personnel costs. The Board of Supervisor's Office has the largest personnel costs increase at \$185,272. The Administration service area expenditures comprise 9.4% of the county's total expenditure budget in FY22.

Debt Service (SA00) expenditures total \$22,087,648 an increase of \$1,629,391 and a 8.8% increase compared to FY21. The majority of the expenditure increase is due to more borrowing for county insurance in FY22. The outstanding debt at FY22 year end will be slightly more than the beginning balance for the first time in several years. Debt Service expenditures comprise 17.4% of the county's total expenditure budget in FY22.

SUMMARY OF CHANGES BETWEEN PROPOSED BUDGET AND ADOPTED BUDGET

Capital Projects (SA00) expenditures total \$18,589,551 a decrease of \$5,326,250 and a 22.3% decrease compared to FY21. Changes include: increase for Technology (increase \$217,065 for increased software costs), decrease for Capital Expenditures (decrease \$600,718 mainly due to less building maintenance and equipment replacement costs), increase for Conservation Bond (increase \$50,000 in land acquisition costs), decrease for Capital Projects (decrease \$2,227,000 mainly due to completion of the GuideLink Center building construction), decrease for Secondary Roads (decrease \$2,615,000 in road construction and maintenance), increase for Historical Poor Farm by \$890,100 for building and grounds renovations. Capital Projects expenditures comprise 14.6% of the county's total expenditure budget in FY22.

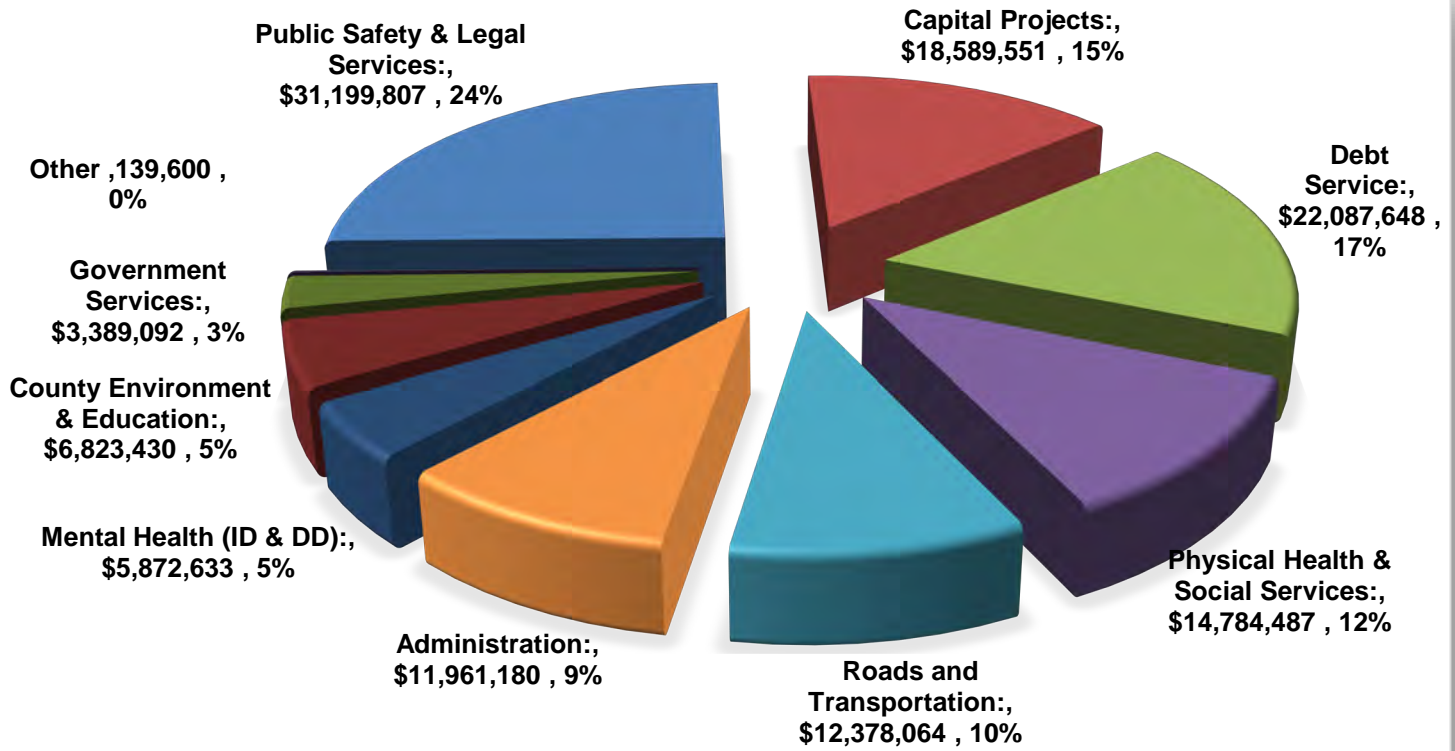
Nonprogram Current (SA00) expenditures total \$139,600 a decrease of \$26,100 and a 15.8% decrease compared to FY21. These expenditures are budgeted solely for the Historic Poor Farm operational expenses for the year. Nonprogram Current expenditures comprise 0.11% of the county's total expenditure budget in FY22.

Proposed expenses versus Adopted expenses: The FY22 original budget proposed by departments and elected offices had decision package items totaling \$17,922,978 in expenditures. The adopted budget has \$10,341,295 in approved decision package expenditures. The decision package items that were denied by the Board of Supervisors are as follows:

1. Ambulance - 0.73 FTE personnel totaled \$41,606
2. County Attorney – 1.0 FTE Assistant County Attorney II, totaled \$136,648
3. Human Resources – 1.0 FTE HR Manager, totaled \$117,152 & \$228,000 in other requests
4. Physical Plant – 1.0 FTE Clerk II, totaled \$79,471
5. Central Services - Supervisor training, totaled \$7,748
6. Conservation – 1.0 FTE Natural Resources Technician, totaled \$81,822
7. Elections – High speed ballot scanner, totaled \$150,000
8. Capital Expenditures – LED light upgrade for Roads building, jail HVAC replacement, jail roof replacement, reduced courthouse renovations, reduced ADA compliance repairs, totaled \$904,000
9. Conservation Trust Fund – various equipment and Kent Park projects, totaled \$2,499,470
10. Capital Projects - Projects moved to a different year, totaled \$3,300,000
11. Miscellaneous - Part Time pay adjustment reduced, totaled \$35,766

Original proposed budget reduced by \$7,581,683 and 4.73 FTE.

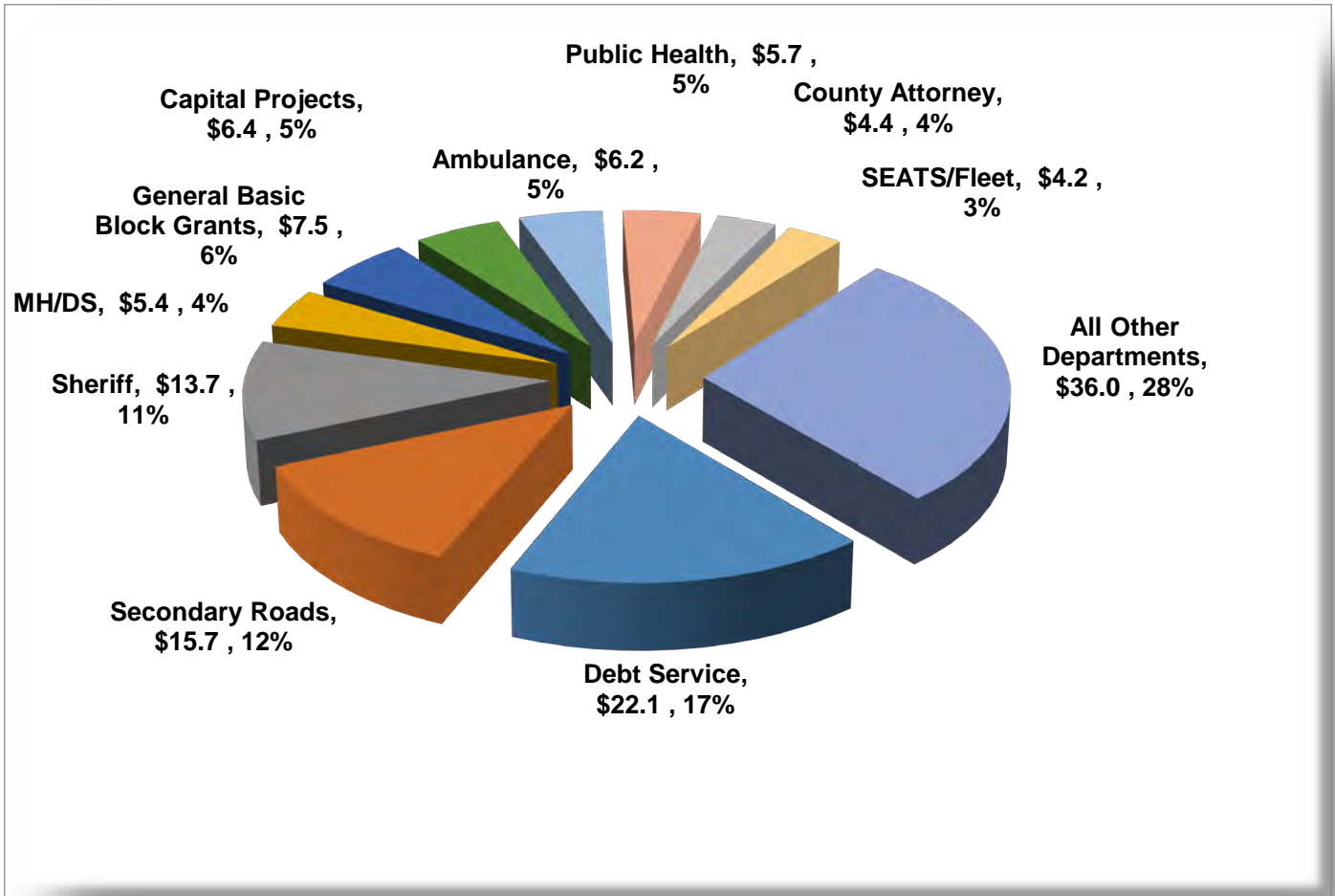
EXPENDITURES BY SERVICE AREA



SERVICE AREA	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Original	FY22 Adopted
Public Safety and Legal Services	\$23,331,585	\$24,310,814	\$25,616,353	\$28,642,613	\$31,199,807
Physical Health and Social Services	\$10,217,611	\$11,229,588	\$11,277,137	\$14,258,969	\$14,784,487
Mental Health & Disability Services	\$5,755,285	\$5,503,710	\$7,214,664	\$6,401,588	\$5,872,633
County Environment and Education	\$4,991,514	\$5,486,791	\$5,940,971	\$6,447,248	\$6,823,430
Roads and Transportation	\$9,640,461	\$9,617,854	\$9,913,812	\$10,775,271	\$12,378,064
Governmental Services to Residents	\$2,395,908	\$2,843,179	\$2,599,798	\$3,348,987	\$3,389,092
Administration	\$8,286,907	\$8,530,194	\$9,860,835	\$11,207,999	\$11,961,180
Non-program	\$3,342	\$5,487	\$48,748	\$165,700	\$139,600
SUBTOTAL OPERATING BUDGET	\$64,622,613	\$67,527,617	\$72,472,318	\$81,248,375	\$86,548,293
Debt Service	\$18,860,457	\$20,760,427	\$21,751,859	\$20,458,257	\$22,087,648
Capital Projects	\$16,571,659	\$16,340,695	\$17,612,042	\$23,915,801	\$18,589,551
TOTAL COUNTY BUDGET	\$100,054,729	\$104,628,739	\$111,836,219	\$125,622,433	\$127,225,492

BUDGETED EXPENDITURES BY DEPARTMENT

(in \$ millions)



DEPARTMENT EXPENDITURES

EXPENDITURES	FY19	FY20		FY21				FY22		
			%	CERTIFIED	%	\$	RE-ESTIMATE	TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE		BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC FUND										
01 Ambulance	4,457,046	5,187,953	94%	5,117,218	-1%	-70,735	5,881,218	6,158,789	277,571	5%
02 Attorney	3,189,981	3,336,397	82%	4,093,301	23%	756,904	4,093,301	4,389,026	295,725	7%
03 Auditor/Accounting	1,212,150	1,208,596	92%	1,336,871	11%	128,275	1,329,371	1,409,678	80,307	6%
04 Public Health	4,080,283	4,353,607	89%	4,938,073	13%	584,466	5,209,530	5,693,167	483,637	9%
05 Board of Supervisors	918,597	1,044,553	93%	1,351,454	29%	306,901	1,351,454	1,543,129	191,675	14%
06 Human Resources	489,329	536,928	94%	591,146	10%	54,218	581,097	680,444	99,347	17%
07 Information Services	1,340,986	1,467,491	96%	1,808,452	23%	340,961	1,808,452	1,880,385	71,933	4%
08 Sheriff	11,717,682	11,456,029	91%	13,056,142	14%	1,600,113	13,056,142	13,681,194	625,052	5%
10 Medical Examiner	800,542	948,470	82%	1,199,149	26%	250,679	1,199,149	1,254,799	55,650	5%
11 Recorder	763,858	735,898	91%	846,062	15%	110,164	846,062	896,018	49,956	6%
12 SEATS/Fleet	3,511,484	3,649,094	85%	4,294,576	18%	645,482	4,244,701	4,165,631	-79,070	-2%
14 Treasurer	1,311,153	1,316,093	88%	1,603,659	22%	287,566	1,603,659	1,714,639	110,980	7%
15 Finance	333,899	346,685	97%	367,252	6%	20,567	368,692	395,176	26,484	7%
17 Physical Plant	1,438,840	1,391,112	81%	1,852,160	33%	461,048	1,856,320	1,942,351	86,031	5%
18 Central Services	697,286	1,929,172	98%	1,647,609	-15%	-281,563	1,918,969	1,642,812	-276,157	-14%
19 Planning, Development, & Sustainability	1,026,925	1,076,915	88%	1,224,846	14%	147,931	1,267,616	1,328,844	61,228	5%
20 Block Grants	6,428,585	6,750,666	98%	6,739,727	0%	-10,939	6,837,064	7,471,932	634,868	9%
24 Conservation	2,450,531	2,663,966	96%	3,001,058	13%	337,092	3,073,936	3,295,356	221,420	7%
25 County Historic Poor Farm	604,288	800,861	99%	676,700	-16%	-124,161	770,500	1,566,800	796,300	103%
26 GuideLink Center	173,001	94,033	73%	928,496	887%	834,463	695,496	672,000	-23,496	-3%
41 Behavioral Services	36,959	38,950	29%	296,700	662%	257,750	196,700	296,700	100,000	51%
42 Targeted Case Management	409,744	431,665	97%	442,893	3%	11,228	464,729	463,026	-1,703	0%
45 Social Services	1,434,350	1,475,679	80%	1,864,551	26%	388,872	1,662,651	1,940,601	277,950	17%
50 Veterans Affairs	168,039	158,370	75%	213,722	35%	55,352	213,722	214,570	848	0%
54 Juvenile Crime Prevention	307,346	286,925	80%	354,500	24%	67,575	354,500	359,500	5,000	1%
TOTAL	49,302,886	52,686,107		59,846,317		7,160,210	60,885,031	65,056,567	4,171,536	

GENERAL SUPPLEMENTAL FUND										
21 General Supplemental Block Grants	451,847	468,740	100%	0	-100%	-468,740	0	0	0	0%
22 Insurance	905,149	921,854	82%	1,150,000	25%	228,146	1,042,000	1,230,000	188,000	18%
27 Juvenile Justice	663,744	536,891	68%	819,635	53%	282,744	719,635	789,635	70,000	10%
28 Court Services/Attorney	176,910	156,783	70%	223,850	43%	67,067	223,850	228,850	5,000	2%
33 Auditor/Elections	1,014,664	922,831	97%	1,254,008	36%	331,177	1,392,608	1,186,187	-206,421	-15%
47 Court Services/Sheriff	12,416	17,163	39%	44,200	158%	27,037	44,200	44,200	0	0%
TOTAL	3,224,730	3,024,262		3,491,693		467,431	3,422,293	3,478,872	56,579	

46 MH-DS FUND	5,093,967	6,782,999	91%	5,958,695	-12%	-824,304	6,615,048	5,409,607	-1,205,441	-18%
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RURAL BASIC FUND										
23 Rural Basic Block Grants	1,215,746	1,278,583	98%	1,407,739	10%	129,156	1,411,616	1,405,883	-5,733	0%
TOTAL	1,215,746	1,278,583		1,407,739		129,156	1,411,616	1,405,883	-5,733	

DEPARTMENT EXPENDITURES (continued)

EXPENDITURES	FY19	FY20		FY21						
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	11,323,208	12,283,321	85%	17,468,271	42%	5,184,950	19,208,271	15,706,064	-3,502,207	-18%
SPECIAL REVENUE FUNDS										
32 REAP	82,965	27,349	55%	50,000	83%	22,651	112,000	40,000	-72,000	-64%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	0	5,781	3%	200,000	3360%	194,219	200,000	200,000	0	0%
69 Prosecutor Forfeiture	617	7,388	99%	7,500	2%	112	7,500	7,500	0	0%
82 Conservation Trust	2,439,730	1,259,442	50%	1,124,737	-11%	-134,705	2,169,660	961,940	-1,207,720	-56%
87 Recorder's Records Management	122,487	200	1%	72,160	35980%	71,960	72,160	39,000	-33,160	-46%
TOTAL	2,645,798	1,300,160		1,454,397		154,237	2,561,320	1,248,440	-1,312,880	
CAPITAL PROJECTS FUNDS										
40 Technology	1,296,719	1,570,657	91%	1,799,160	15%	228,503	1,871,108	2,016,225	145,117	8%
44 Capital Expenditures	948,561	2,419,824	59%	3,611,904	49%	1,192,080	4,100,000	3,011,186	-1,088,814	-27%
81 Energy Reinvestment Fund	25,357	18,064	8%	264,000	1361%	245,936	264,000	120,000	-144,000	-55%
83 Conservation Bond	4,848,384	2,020,825	53%	1,200,000	-41%	-820,825	3,223,816	1,250,000	-1,973,816	-61%
85 Capital Projects	4,394,824	7,174,259	44%	8,662,000	21%	1,487,741	16,600,000	6,435,000	-10,165,000	-61%
TOTAL	11,513,845	13,203,629		15,537,064		2,333,435	26,058,924	12,832,411	-13,226,513	
65 DEBT SERVICE FUND	20,308,581	21,283,119	99%	20,458,257	-4%	-824,862	20,459,000	22,087,648	1,628,648	8%
86 CRC-WMB PERMANENT TRUST	0	0	0%	0	0%	0	0	0	0	0%
FUND TOTALS										
GENERAL BASIC	49,302,886	52,686,107		59,846,317	14%	7,160,210	60,885,031	65,056,567	4,171,536	7%
GENERAL SUPPLEMENTAL	3,224,730	3,024,262		3,491,693	15%	467,431	3,422,293	3,478,872	56,579	2%
MH-DS	5,093,967	6,782,999		5,958,695	-12%	-824,304	6,615,048	5,409,607	-1,205,441	-18%
RURAL BASIC	1,215,746	1,278,583		1,407,739	10%	129,156	1,411,616	1,405,883	-5,733	0%
SECONDARY ROADS	11,323,208	12,283,321		17,468,271	42%	5,184,950	19,208,271	15,706,064	-3,502,207	-18%
SPECIAL REVENUE	2,645,798	1,300,160		1,454,397	12%	154,237	2,561,320	1,248,440	-1,312,880	-51%
CAPITAL PROJECTS	11,513,845	13,203,629		15,537,064	18%	2,333,435	26,058,924	12,832,411	-13,226,513	-51%
DEBT SERVICE	20,308,581	21,283,119		20,458,257	-4%	-824,862	20,459,000	22,087,648	1,628,648	8%
PERMANENT TRUST	0	0		0	0%	0	0	0	0	0%
TOTAL	104,628,762	111,842,180		125,622,433	12%	13,780,253	140,621,503	127,225,492	-13,396,011	-10%

SUMMARY MATRIX OF FY22 BUDGET APPROPRIATIONS

Appropriations By Fund and Department/Office	Public Safety & Legal Services	Physical Health & Social Services	Mental Health MH/DS	County Environment & Education	Roads & Transportation	Government Services to Residents	Administration	Debt Service	Capital Projects	Non-Program Current	TOTAL
General Fund:											
Ambulance	\$6,158,789	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$6,158,789
County Attorney	3,507,264	-	-	-	-	-	881,762	-	-	-	\$4,389,026
County Auditor	-	-	-	-	-	-	1,409,678	-	-	-	\$1,409,678
Public Health	-	5,693,167	-	-	-	-	-	-	-	-	\$5,693,167
Board of Supervisors	-	91,609	-	-	-	-	1,451,520	-	-	-	\$1,543,129
Human Resources	-	-	-	-	-	-	680,444	-	-	-	\$680,444
Information Technology	-	-	-	-	-	-	1,880,385	-	-	-	\$1,880,385
County Sheriff	13,681,194	-	-	-	-	-	-	-	-	-	\$13,681,194
Medical Examiner	1,254,799	-	-	-	-	-	-	-	-	-	\$1,254,799
County Recorder	-	-	-	-	-	896,018	-	-	-	-	\$896,018
SEATS/Fleet	-	4,165,631	-	-	-	-	-	-	-	-	\$4,165,631
County Treasurer	-	-	-	-	-	1,260,287	454,352	-	-	-	\$1,714,639
Finance	-	-	-	-	-	-	395,176	-	-	-	\$395,176
Physical Plant	-	-	-	-	-	-	1,942,351	-	-	-	\$1,942,351
Central Services	-	1,500	-	2,300	-	7,600	1,631,412	-	-	-	\$1,642,812
Planning, Development, Sustainability	-	-	-	1,328,844	-	-	-	-	-	-	\$1,328,844
General Basic Block Grants	4,841,862	1,708,709	-	921,361	-	-	-	-	-	-	\$7,471,932
General Supplemental Block Grants	-	-	-	-	-	-	-	-	-	-	\$-
Insurance	-	-	-	-	-	-	1,230,000	-	-	-	\$1,230,000
Conservation	-	-	-	3,295,356	-	-	-	-	-	-	\$3,295,356
Historic County Poor Farm	-	-	-	-	-	-	-	-	1,427,200	139,600	\$1,566,800
GuideLink Center	-	672,000	-	-	-	-	-	-	-	-	\$672,000
Juvenile Justice	789,635	-	-	-	-	-	-	-	-	-	\$789,635
Court Services - County Attorney	224,750	-	-	-	-	-	4,100	-	-	-	\$228,850
Emergency Medical Services	-	-	-	-	-	-	-	-	-	-	\$-
Elections	-	-	-	-	-	1,186,187	-	-	-	-	\$1,186,187
Substance Abuse	-	296,700	-	-	-	-	-	-	-	-	\$296,700
Targeted Case Management	-	-	463,026	-	-	-	-	-	-	-	\$463,026
Social Services	-	1,940,601	-	-	-	-	-	-	-	-	\$1,940,601
Court Services - County Sheriff	44,200	-	-	-	-	-	-	-	-	-	\$44,200
Veterans Affairs	-	214,570	-	-	-	-	-	-	-	-	\$214,570
Juvenile Crime Prevention	359,500	-	-	-	-	-	-	-	-	-	\$359,500
General Fund TOTAL	30,861,993	14,784,487	463,026	5,547,861	-	3,350,092	11,961,180	-	1,427,200	139,600	68,535,439

SUMMARY MATRIX OF FY22 BUDGET APPROPRIATIONS (continued)

Appropriations By Fund and Department/Office	Public Safety & Legal Services	Physical Health & Social Services	Mental Health MH/DS	County Environment & Education	Roads & Transportation	Government Services to Residents	Administration	Debt Service	Capital Projects	Non-Program Current	TOTAL
Special Revenues Funds:											
Rural Services Fund											
Rural Basic Block Grants	130,314	-	-	1,275,569	-	-	-	-	-	-	1,405,883
MH/DS Fund											
Mental Health/Disability Services	-	-	5,409,607	-	-	-	-	-	-	-	5,409,607
Secondary Roads Fund											
Secondary Roads	-	-	-	-	12,378,064	-	-	-	3,328,000	-	15,706,064
Debt Service Fund:											
Debt Service	-	-	-	-	-	-	-	22,087,648	-	-	22,087,648
Capital Projects Funds:											
Technology Fund	-	-	-	-	-	-	-	-	2,016,225	-	2,016,225
Capital Expenditures Fund	-	-	-	-	-	-	-	-	3,011,186	-	3,011,186
Energy Reinvestment Fund	-	-	-	-	-	-	-	-	120,000	-	120,000
Conservation Bond Fund	-	-	-	-	-	-	-	-	1,250,000	-	1,250,000
Capital Projects Fund	-	-	-	-	-	-	-	-	6,435,000	-	6,435,000
Capital Projects Funds TOTAL	-	-	-	-	-	-	-	-	12,832,411	-	12,832,411
Permanent Fund:											
Cedar River Crossing Wetland Mitigation Bank Fund	-	-	-	-	-	-	-	-	-	-	-
Other Non-Major Funds:											
Law Enforcement Proceeds Fund	200,000	-	-	-	-	-	-	-	-	-	200,000
Prosecutor Forfeiture Fund	7,500	-	-	-	-	-	-	-	-	-	7,500
Special Resource Enhancement Fund	-	-	-	-	-	-	-	-	40,000	-	40,000
Recorder's Records Management Fund	-	-	-	-	-	39,000	-	-	-	-	39,000
Conservation Trust Fund	-	-	-	-	-	-	-	-	961,940	-	961,940
Other Non-Major Funds TOTAL	207,500	-	-	-	-	39,000	-	-	1,001,940	-	1,248,440
TOTAL APPROPRIATIONS	\$31,199,807	\$14,784,487	\$5,872,633	\$6,823,430	\$12,378,064	\$3,389,092	\$11,961,180	\$22,087,648	\$18,589,551	\$139,600	\$127,225,492
Appropriations Percent	25%	12%	5%	5%	10%	3%	9%	17%	15%	0.1%	100%

STATEMENT OF ALL FUNDS

	FY19	FY20	FY21	FY21	FY22	%
	Actual	Actual	Original	Amended	Budgeted	Change
Revenues						
Property and other County tax	59,120,697	60,300,575	62,970,852	62,970,852	63,789,074	1.3%
Interest and penalty on property tax	411,188	227,839	329,000	329,000	329,000	0.0%
Intergovernmental	23,126,979	22,952,413	24,541,015	33,331,345	22,820,608	-31.5%
Licenses and permits	739,473	838,496	852,679	789,074	799,150	1.3%
Charges for service	5,014,341	4,714,126	4,895,667	4,975,667	4,962,242	-0.3%
Use of money and property	1,869,972	1,812,631	1,386,688	510,188	783,796	53.6%
Miscellaneous	639,744	897,509	2,131,943	3,376,133	1,016,539	-69.9%
Total revenues	90,922,394	91,743,589	97,107,844	106,282,259	94,500,409	-11.1%
Expenditures						
Operating						
Public Safety and Legal Services	24,310,814	25,616,353	28,642,613	28,983,997	31,199,807	7.6%
Physical Health and Social Services	11,229,588	11,277,137	14,258,969	14,917,865	14,784,487	-0.9%
Mental Health & Disability Services	5,503,710	7,214,664	6,401,588	7,105,588	5,872,633	-17.4%
County Environment and Education	5,486,791	5,940,971	6,447,248	6,603,433	6,823,430	3.3%
Roads and Transportation	9,617,854	9,913,812	10,775,271	10,790,042	12,378,064	14.7%
Governmental Services to Residents	2,843,179	2,599,798	3,348,987	3,605,387	3,389,092	-6.0%
Administration	8,530,194	9,860,835	11,207,999	11,015,739	11,961,180	8.6%
Non-program	5,487	48,748	165,700	165,700	139,600	-15.8%
Debt Service						
Principal	20,427,000	21,407,000	20,034,719	20,234,719	21,893,300	8.2%
Interest	333,427	344,859	423,538	228,538	194,348	-15.0%
Capital Projects	16,340,695	17,612,042	23,915,801	36,416,126	18,589,551	-49.0%
Total expenditures	104,628,739	111,836,219	125,622,433	140,067,134	127,225,492	-9.2%
Excess (deficiency) of revenues over (under) expenditures	(13,706,345)	(20,092,630)	(28,514,589)	(33,784,875)	(32,725,083)	-3.1%
Other financing sources (uses)						
Proceeds of General Long-term debt	19,732,000	21,382,000	19,889,719	19,889,719	21,918,300	10.2%
Sale of Capital Assets	18,461	19,817	24,000	24,000	27,334	13.9%
Transfers in	15,267,738	17,866,786	18,332,635	18,312,373	16,876,839	-7.8%
Transfers out	(15,267,738)	(17,866,786)	(18,332,635)	(18,312,373)	(16,876,839)	-7.8%
Total other financing sources (uses)	19,750,461	21,401,817	19,913,719	19,913,719	21,945,634	10.2%
Net Change in Fund Balances	6,044,116	1,309,187	(8,600,870)	(13,871,156)	(10,779,449)	-22.3%
Fund balances, beginning of year	44,168,644	50,212,760	33,950,229	51,521,947	35,866,214	-30.4%
Fund balances, end of year	50,212,760	51,521,947	25,349,359	37,650,791	25,086,765	-33.4%

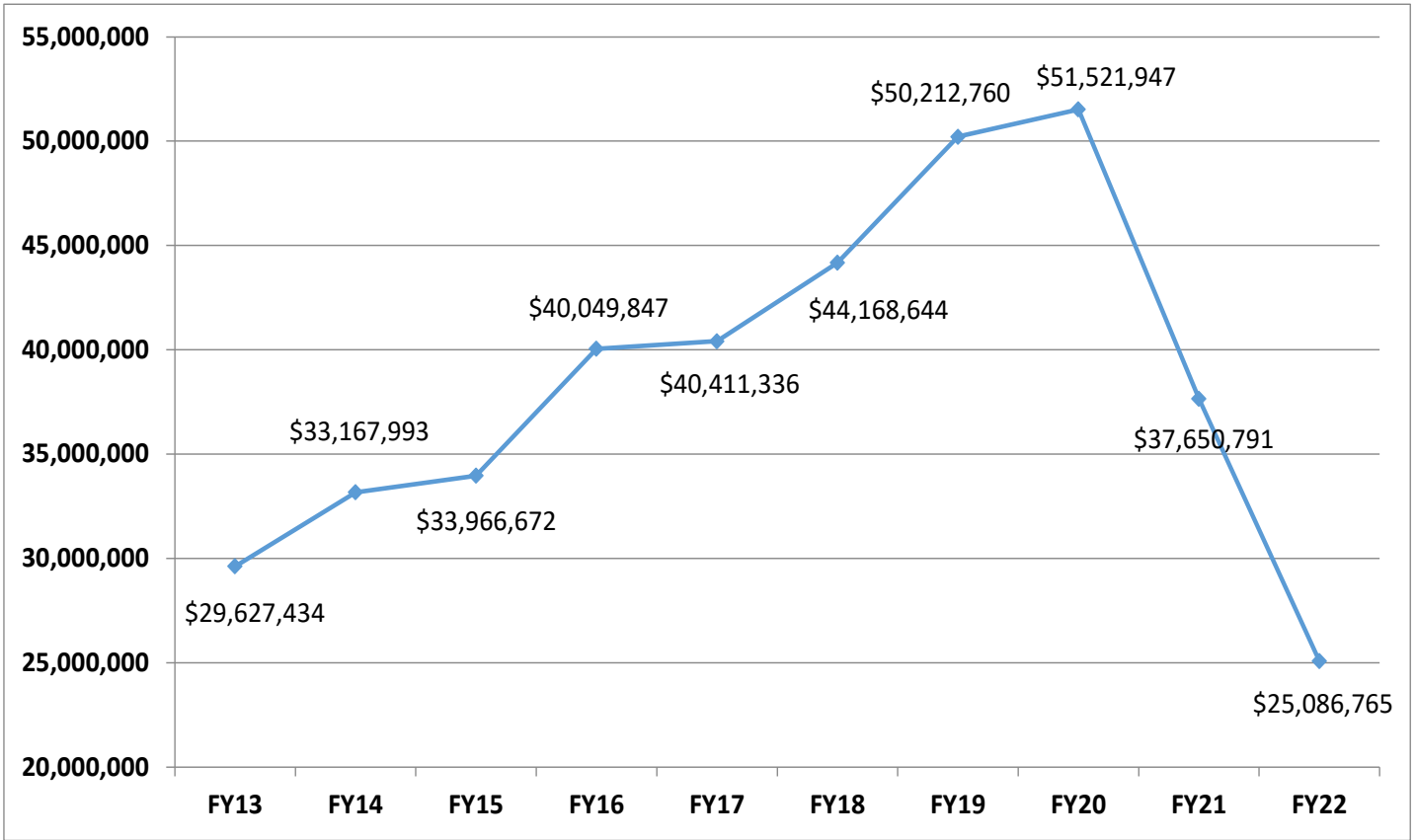
This statement, presented on a cash basis, includes all budgetary funds including the general fund, special revenue funds, capital projects funds, and the debt service fund. Individual fund summaries can be found in their corresponding sections of this budget document (P. 58-117).

STATEMENT OF ALL FUNDS - FORECAST

	FY21	FY22	FY23	FY24	FY25	FY26
	Admended	Budgeted	Projected	Projected	Projected	Projected
Revenues						
Property and other County tax	62,970,852	63,789,074	66,850,950	70,059,795	73,422,665	76,946,953
Interest and penalty on property tax	329,000	329,000	329,000	329,000	329,000	329,000
Intergovernmental	26,694,608	22,820,608	22,820,608	22,820,608	22,820,608	22,820,608
Licenses and permits	789,074	799,150	826,321	854,416	883,466	913,504
Charges for service	4,895,667	4,962,242	5,101,185	5,244,018	5,390,850	5,541,794
Use of money and property	1,018,688	783,796	807,310	831,529	856,475	882,169
Miscellaneous	2,412,243	1,016,539	1,016,539	1,016,539	1,016,539	1,016,539
Total revenues	99,110,132	94,500,409	97,751,912	101,155,905	104,719,604	108,450,568
Expenditures						
Operating						
Public Safety and Legal Services	28,823,613	31,199,807	32,167,001	33,164,178	34,192,268	35,252,228
Physical Health and Social Services	14,367,830	14,784,487	15,242,806	15,715,333	16,202,508	16,704,786
Mental Health & Disability Services	7,071,941	5,872,633	6,054,685	6,242,380	6,435,894	6,635,406
County Environment and Education	6,519,918	6,823,430	7,034,956	7,253,040	7,477,884	7,709,699
Roads and Transportation	10,775,271	12,378,064	12,761,784	13,157,399	13,565,279	13,985,802
Governmental Services to Residents	3,436,387	3,389,092	3,494,154	3,602,473	3,714,149	3,829,288
Administration	11,265,089	11,961,180	12,331,977	12,714,268	13,108,410	13,514,771
Non-program	165,700	139,600	139,600	139,600	139,600	139,600
Debt Service						
Principal	20,034,719	21,893,300	19,993,448	22,085,396	20,250,344	19,914,692
Interest	423,538	194,348	399,869	441,708	405,007	398,294
Capital Projects	35,191,373	18,589,551	15,860,220	13,480,000	10,780,000	10,780,000
Total expenditures	138,075,379	127,225,492	125,480,499	127,995,774	126,271,343	128,864,566
Excess (deficiency) of revenues over (under) expenditures	(38,965,247)	(32,725,083)	(27,728,587)	(26,839,869)	(21,551,739)	(20,413,998)
Other financing sources (uses)						
Proceeds of General Long-term debt	19,889,719	21,918,300	19,601,419	21,652,349	19,853,278	19,524,208
Sale of Capital Assets	24,000	27,334	27,334	27,334	27,334	27,334
Transfers in	18,312,373	16,876,839	17,214,376	17,558,663	17,909,837	18,268,033
Transfers out	(18,312,373)	(16,876,839)	(17,214,376)	(17,558,663)	(17,909,837)	(18,268,033)
Total other financing sources (uses)	19,913,719	21,945,634	19,628,753	21,679,683	19,880,612	19,551,542
Net Change in Fund Balances	(19,051,528)	(10,779,449)	(8,099,834)	(5,160,186)	(1,671,126)	(862,456)
Fund balances, beginning of year	51,521,947	35,866,214	25,086,765	16,986,931	11,826,745	10,155,619
Fund balances, end of year	32,470,419	25,086,765	16,986,931	11,826,745	10,155,619	9,293,163

Revenue/Expense	Trend
Property and Other County Tax	4.8% average growth rate for 9 years
Interest and Penalty on Property Tax	0% change
Intergovernmental	0% change based on unknown grant proceeds
Licenses and permits	3.4% average growth rate for 9 years
Charges for service	2.8% average growth rate for 9 years
Use of money and property	3% expected growth rate
Miscellaneous	0% change
Personnel Expense	3.9% average growth of personnel costs (X 60% of expenses total = 2.3%)
Non-Personnel Expense	2% average growth rate of non-personnel costs (X 40% of expenses total = 0.8%)
Proceeds of General Long-term debt	6% average increase in benefit insurance + forecasted roads and capital projects (MCIP)
Debt Service	2% average interest
Capital Projects	Actual project costs based on Maintenance and Capital Improvement Plan (page 107)
Sale of Capital Assets	0% change
Transfers	2% change due to property valuation growth

FUND BALANCE TREND



Note: The budgeted ending fund balance in FY21 and FY22 is based on what is expected if all of the capital projects are completed and all other budgeted expenditures and revenues are realized. The actual ending fund balance (FY13-FY20) may be higher because projects are often delayed and continue into the next fiscal year and as a result those dedicated monetary resources add to the ending fund balance.

TRENDS AND LONG TERM FINANCIAL PLANS

Property Value Trend

Over the last 10 fiscal years, taxable property valuations have increased steadily. Historically the total assessed value has increased at an average rate of 4.7% annually, while the taxable value has increased at an average rate of 5.0% annually over the last 10 fiscal years. The difference between the assessed value and the taxable value is the rollback rate. The countywide taxable valuation increased 3.3% or \$295,540,494 from \$8,868,859,859 in FY21 to \$9,164,400,353 in FY22, while the countywide total assessed valuation increased by 2.3%. Rural taxable values increased 3.9% or \$68,444,821 from \$1,757,453,112 in FY21 to \$1,825,897,933 in FY22. An increase in assessed value not only benefits the homeowner because they have a more valuable asset, but also benefits the county because it is likely that there will be tax revenue growth.

Rollback Rate Trend

The FY22 residential property rollback rate of 56.4094% is an increase of 2.4% from FY21 when it was set at 55.0743%. The trend has been several years of rollback rate increases. For instance, the residential rollback rate increased 2.33% in FY20, increased 2.36% in FY18, increased 2.37% in FY16, increased 3.00% in FY15, increased 4.07% in FY14, and increased 4.58% in FY13. As the rollback rate increases, the taxable percentage of a property's assessed value increases accordingly. The rollback rate on residential property in Iowa has increased in ten of the last twelve fiscal years from 48.5299% in FY12 to 56.4094% in FY22. The rollback rate applied to agricultural property has been fluctuating the last ten years. Like residential, the agriculture rollback rate increased from 43.3997% in FY15 to a high of 54.0305% in FY22 and thus the agricultural property owners are paying a higher property tax.

In FY17, properties such as apartments, mobile home parks, manufactured home communities and assisted living facilities were removed from the commercial property class and were given their own separate property classification called multi-residential. This new multi-residential property class moved from a rollback of 71.25% in FY21 to a rollback rate of 67.50% in FY22 and no additional rollback replacement payments will be received from the state for that resulting loss in taxable property value. The rollback rate for multi-residential will continue to drop until FY23 when it will reach the same rollback rate as residential property (currently 56.4094% in FY22). The overall reduction in taxable property value for this newest classification over those seven years (FY17-FY23) is estimated to be ~\$744,000,000. As a result, all other property taxpayers will shoulder an even larger share of the overall tax burden to make up for this loss of taxable property value in the multi-residential classification.

Levy Rate Trend

Over the last ten fiscal years (FY13-FY22), the countywide levy rate has decreased on average 2.37% annually. During the same period, the rural levy rate has increased on average 2.44% annually. The FY22 countywide levy rate has decreased 5.63% compared to FY21 and the rural levy rate increased 2.75% compared to FY21. The countywide levy rate in FY22 is 8.6% less than in FY13, while the FY22 rural levy rate is up 22.00% from the FY13 rate. Because residential property values have increased the levy rate can stay the same and generate more revenue than the agriculture property values that remain lower and thus the rural residents have a higher levy rate.

TRENDS AND LONG TERM FINANCIAL PLANS (continued)

Long-Term Financial Plans

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

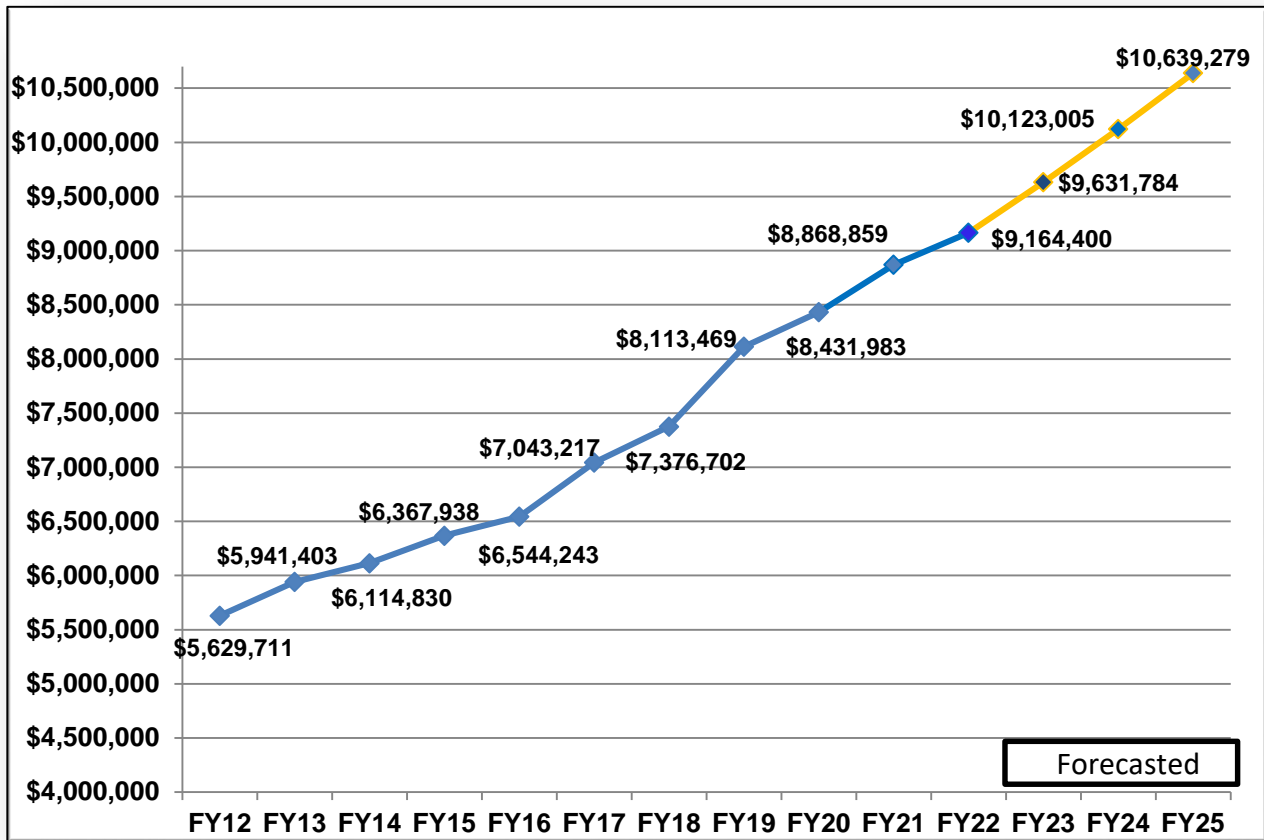
There is a long-term financial plan for operations of the GuideLink Center. There is a shortfall between what each local entity will contribute and the contracted cost of the operations for the center. The mental health region will cover the mental health part of the operations, the substance abuse part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

Long-term financial plans for energy conservation and fleet vehicles are tied to efforts to reduce energy usage and address sustainability in all aspects of County work. For energy conservation, the county has a long-term plan to replace lights, HVAC, and other building systems with more efficient alternatives and to add solar panel systems to existing and newly constructed county facilities. The Energy Reinvestment Fund plays a role in acquiring more energy efficient equipment and systems that should result in saving taxpayer dollars. Using a centralized fleet of energy efficient vehicles reduces redundant vehicle purchasing and fleet maintenance reduces repair costs, also saving taxpayer dollars.

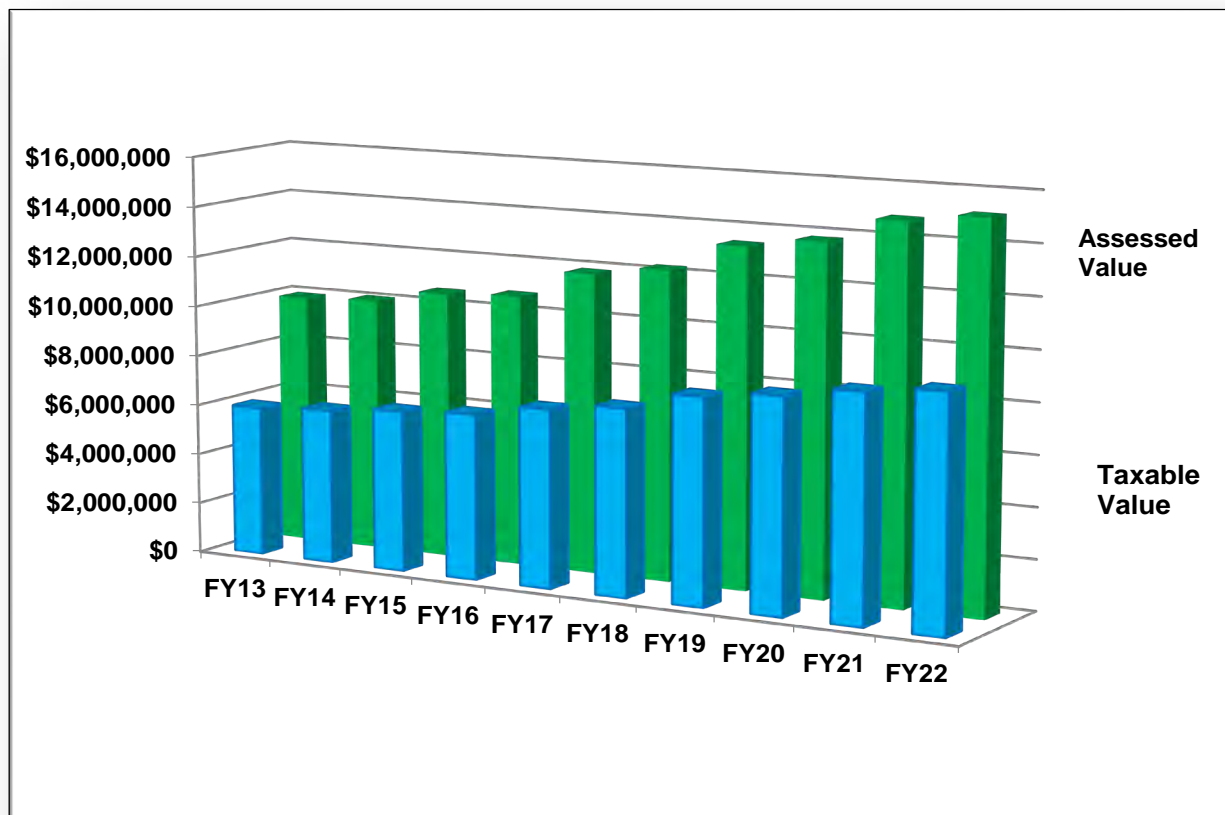
Long-term financial plans for the maintenance of county buildings including the courthouse renovations, improved building security, and rehabilitation of the historic poor farm are all tied to capital needs planning and financial planning. The long-term Maintenance and Capital Improvement Plan is detailed in a separate section of this budget book and addresses building and facilities upkeep and maintenance. Jail changes including new jail doors, central controls and security features, and various courthouse renovations make those areas more secure, help them run more efficiently, and make them more effective and safe while serving the public.

There is a long-term financial plan to use tax growth to offset some inflationary operating cost increases. With the trend of assessed property values increasing each year and the rollback rate increasing each year, the county can generate additional tax revenues to offset the increase in county personnel expenditures each year without necessarily having to increase the tax levy rate. The resulting growth in tax revenues for FY22 was \$2,115,156 compared to FY21 if the tax levy rate had remained unchanged. If the growth rate of taxable property valuations increases by the historical average of 5.0%, as noted above, the tax growth would be \$2,220,914 in FY24, \$2,331,960 in FY24, and \$2,448,558 in FY25 if the FY22 levy rates remain unchanged. See the taxable values chart below that has the tax growth forecasted.

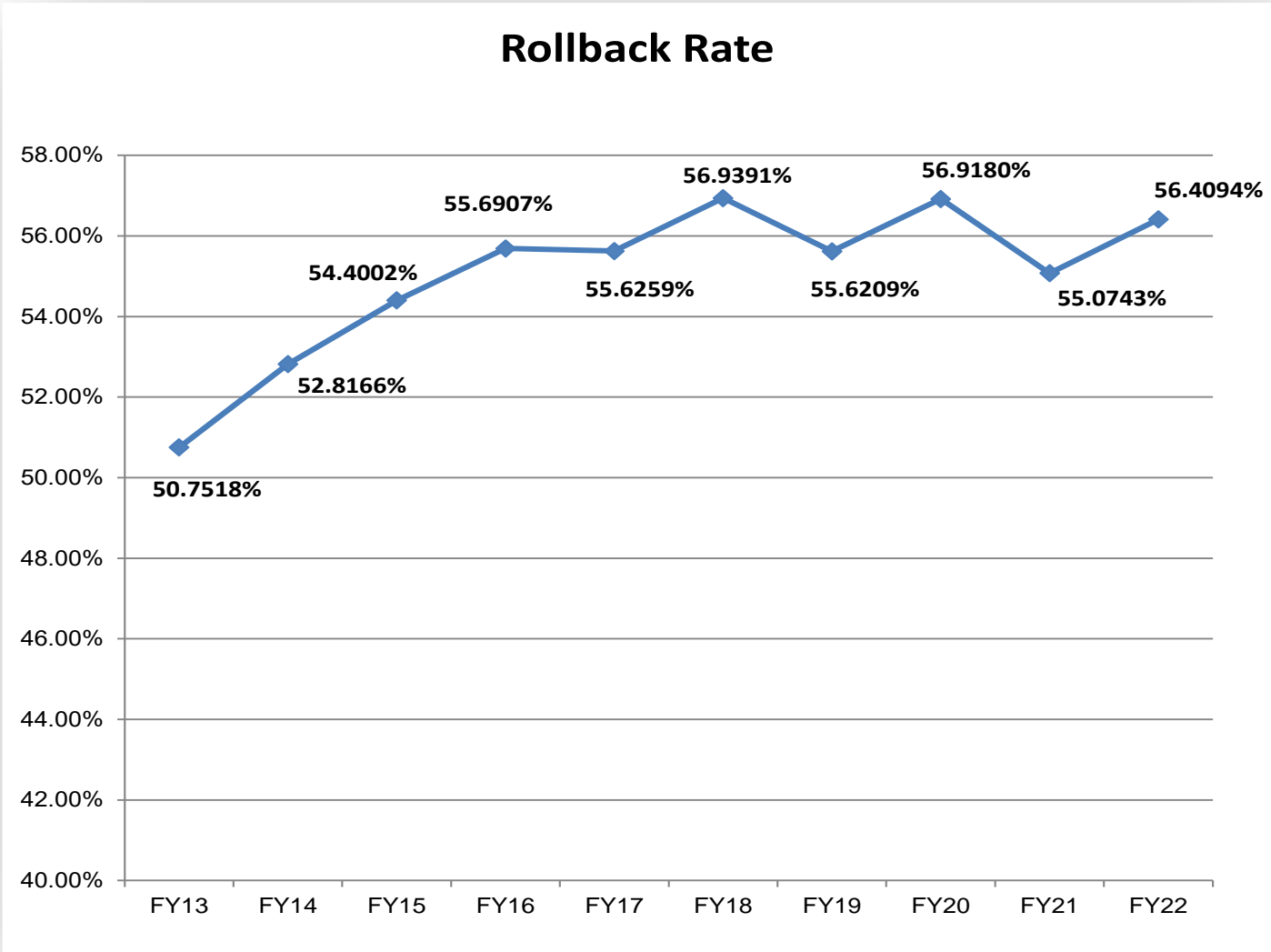
COUNTYWIDE TAXABLE PROPERTY VALUATION TREND (in \$ thousands)



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

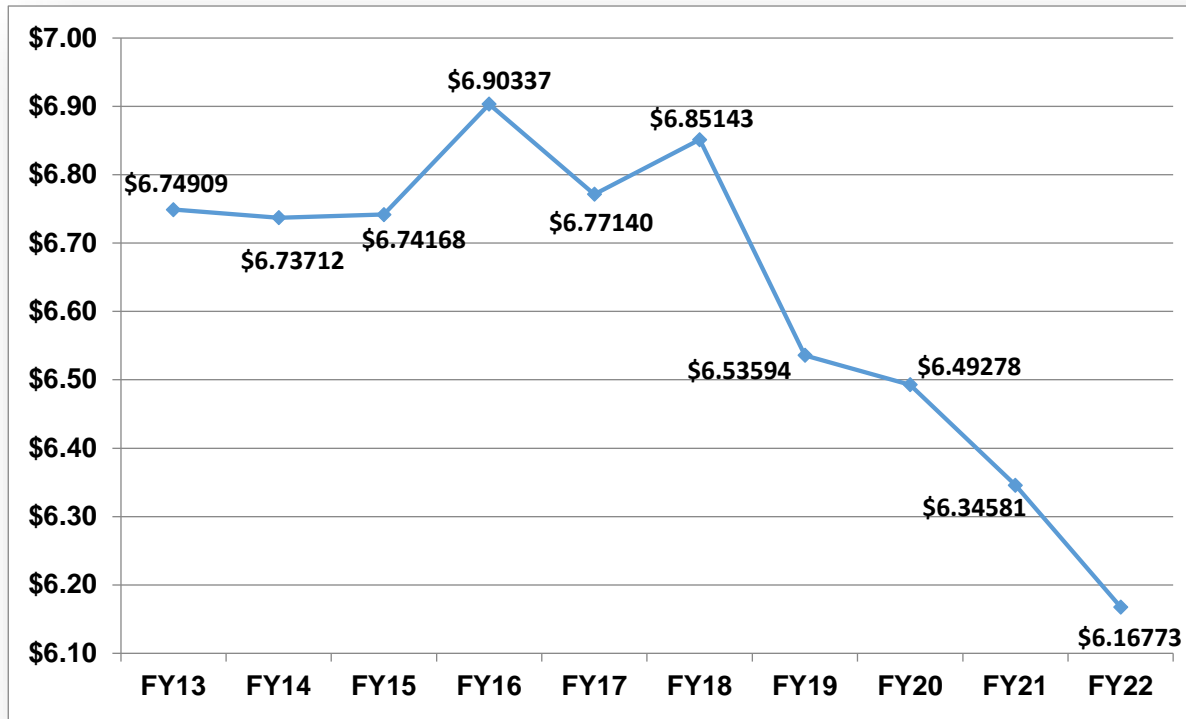


ROLLBACK RATE TREND (Cities and Residential)



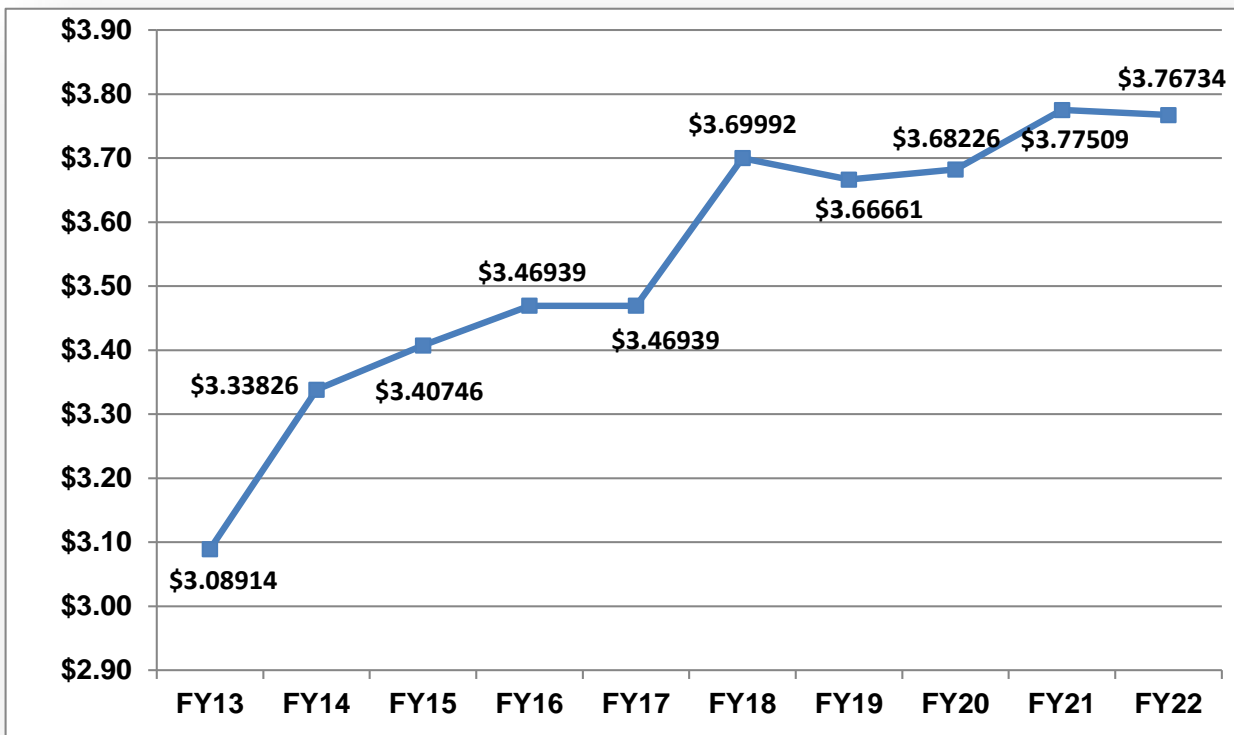
COUNTYWIDE PROPERTY TAX LEVY TREND

(per \$1,000 of taxable property valuation)



RURAL PROPERTY TAX LEVY TREND

(per \$1,000 of taxable property valuation)



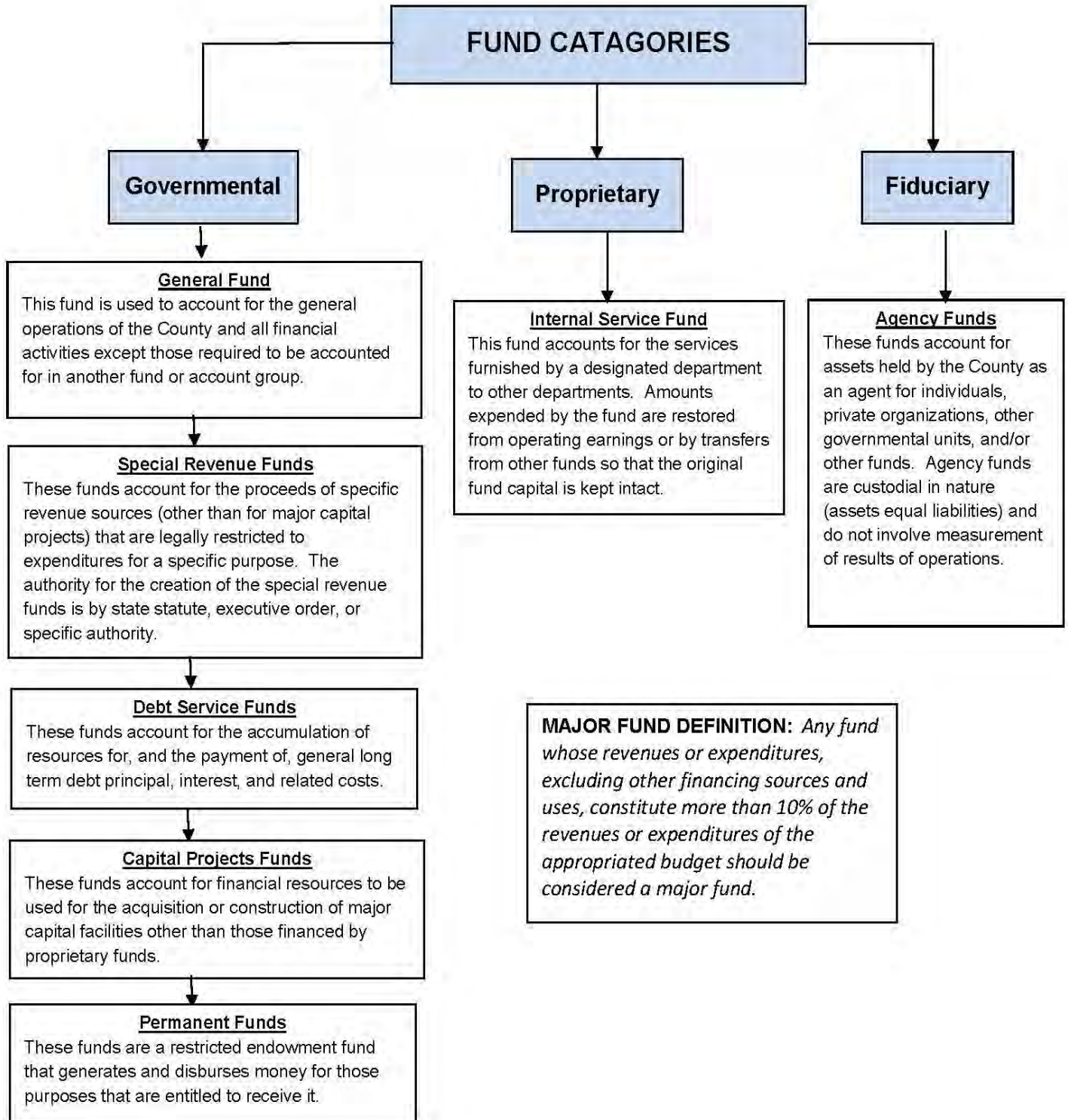
TAX BILL CALCULATION AND COMPARISON FY22 to FY21

TAX BILL COMPARISON CLASSIFICATION	FY22							FY21 ACTUAL TAX BILL	FY21-FY22 CHANGE IN TAX BILL	%
	ACTUAL VALUATION	x ROLLBACK	=' VALUATION	x LEVY/1000	TAX = BILL	\$ CHANGE	% CHANGE			
AGLAND										
RURAL	100,000	84.0305%	84,031	9.93508	834.85	6.02	0.7%	824.68	10.17	1.2%
IOWA CITY	100,000	84.0305%	84,031	6.16773	518.28	-2.65	-0.5%	517.08	1.20	0.2%
OTHER CITIES	100,000	84.0305%	84,031	6.16773	518.28	-1.40	-0.3%	517.08	1.20	0.2%
AGBUILDING										
RURAL	100,000	84.0305%	84,031	9.93508	834.85	6.02	0.7%	824.68	10.17	1.2%
IOWA CITY	100,000	84.0305%	84,031	6.16773	518.28	-2.65	-0.5%	517.08	1.20	0.2%
OTHER CITIES	100,000	84.0305%	84,031	6.16773	518.28	-1.40	-0.3%	517.08	1.20	0.2%
AG DWELLING										
RURAL	100,000	56.4094%	56,409	9.93508	560.43	5.69	1.0%	557.40	3.03	0.5%
IOWA CITY	100,000	56.4094%	56,409	6.16773	347.92	-1.57	-0.5%	349.49	-1.57	-0.5%
OTHER CITIES	100,000	56.4094%	56,409	6.16773	347.92	0.55	0.2%	349.49	-1.57	-0.5%
RESIDENTIAL										
RURAL	100,000	56.4094%	56,409	9.93508	560.43	10.40	1.9%	557.40	3.03	0.5%
IOWA CITY	100,000	56.4094%	56,409	6.16773	347.92	0.17	0.0%	349.49	-1.57	-0.5%
OTHER CITIES	100,000	56.4094%	56,409	6.16773	347.92	-0.28	-0.1%	349.49	-1.57	-0.5%
COMMERCIAL										
RURAL	100,000	90.0000%	90,000	9.93508	894.16	-17.54	-1.9%	910.88	-16.72	-1.9%
IOWA CITY	100,000	90.0000%	90,000	6.16773	555.10	-19.13	-3.3%	571.12	-16.02	-2.9%
OTHER CITIES	100,000	90.0000%	90,000	6.16773	555.10	-16.54	-2.9%	571.12	-16.02	-2.9%
INDUSTRIAL										
RURAL	100,000	90.0000%	90,000	9.93508	894.16	-13.64	-1.5%	910.88	-16.72	-1.9%
IOWA CITY	100,000	90.0000%	90,000	6.16773	555.10	-20.81	-3.6%	571.12	-16.02	-2.9%
OTHER CITIES	100,000	90.0000%	90,000	6.16773	555.10	-14.09	-2.5%	571.12	-16.02	-2.9%
UTILITIES										
RURAL	100,000	98.5489%	98,549	9.93508	979.09	-33.00	-3.3%	1,012.09	-33.00	-3.4%
IOWA CITY	100,000	98.5489%	98,549	6.16773	607.82	-26.76	-4.2%	634.58	-26.76	-4.4%
OTHER CITIES	100,000	98.5489%	98,549	6.16773	607.82	-26.76	-4.2%	634.58	-26.76	-4.4%
MULTIRESIDENTIAL										
RURAL	100,000	67.5000%	67,500	9.93508	670.62	-52.96	-7.3%	721.11	-50.49	-7.5%
IOWA CITY	100,000	67.5000%	67,500	6.16773	416.32	3.30	0.8%	452.14	-35.82	-8.6%
OTHER CITIES	100,000	67.5000%	67,500	6.16773	416.32	-37.36	-8.2%	452.14	-35.82	-8.6%

MAJOR GOVERNMENTAL FUNDS

FUND ACCOUNTING

The accounts of the County are organized on the basis of fund categories, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity/retained earnings, revenues, and expenditures. Funds are classified into these three categories: governmental, proprietary, and fiduciary. Governmental and proprietary funds are appropriated. Fiduciary funds, while included in audited financial statements, are not appropriated because they are custodial in nature. Each category, in turn, is divided into separate fund types. The County uses the following fund types:



MAJOR GOVERNMENTAL FUND STRUCTURE

GENERAL FUND (Fund 01 & 02)

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

SPECIAL REVENUE FUNDS

Rural Fund (Fund 03)	Mental Health & Disability Services Fund (Fund 46)	Secondary Roads Fund (Fund 05)
<ul style="list-style-type: none"> • Rural Basic Block Grant (23) 	<ul style="list-style-type: none"> • MH/DS (46) 	<ul style="list-style-type: none"> • Secondary Roads (49)

DEBT SERVICE FUND

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

CAPITAL PROJECTS FUNDS

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

PERMANENT FUND

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

Department Name (Department number)

***All fund statements presented in this document, both major and non-major, are presented on a cash basis which is the budgeting methodology used by Johnson County, Iowa. There are no additional or fewer funds included in the audited financial statements.**

GENERAL FUND NARRATIVE

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

The General Fund is comprised of two separate funds: the General Basic Fund (fund 01) and the General Supplemental Fund (fund 02). The General Basic has a maximum levy rate of \$3.50 per \$1,000 of taxable valuation. Johnson County typically reaches the maximum levy rate of \$3.50 and in FY22 that remains the rate. The combined General Fund taxes levied on property total \$33,151,945 in FY22. The countywide tax valuation base is \$9,164,400,353.

The General Supplemental Fund is for specific uses as defined in Section 331.424 of the *Code of Iowa*. These uses include substance abuse care and treatment, foster care for a child under jurisdiction of the juvenile court, elections administration and voter registration, employee benefits, tort liability and property insurance, operation of the courts, and local emergency management agency funding. The General Supplemental levy rate per \$1,000 of taxable valuation is \$0.15532 in FY22. The General Supplemental levy rate in FY22 represents a \$0.11258 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 expenditure levels during the entire fiscal year. The fund balance is estimated and budgeted so that a sufficient amount of cash is available to fund the first few months of each new fiscal year's expenditures prior to receiving the first half of the year's property tax revenue in October.

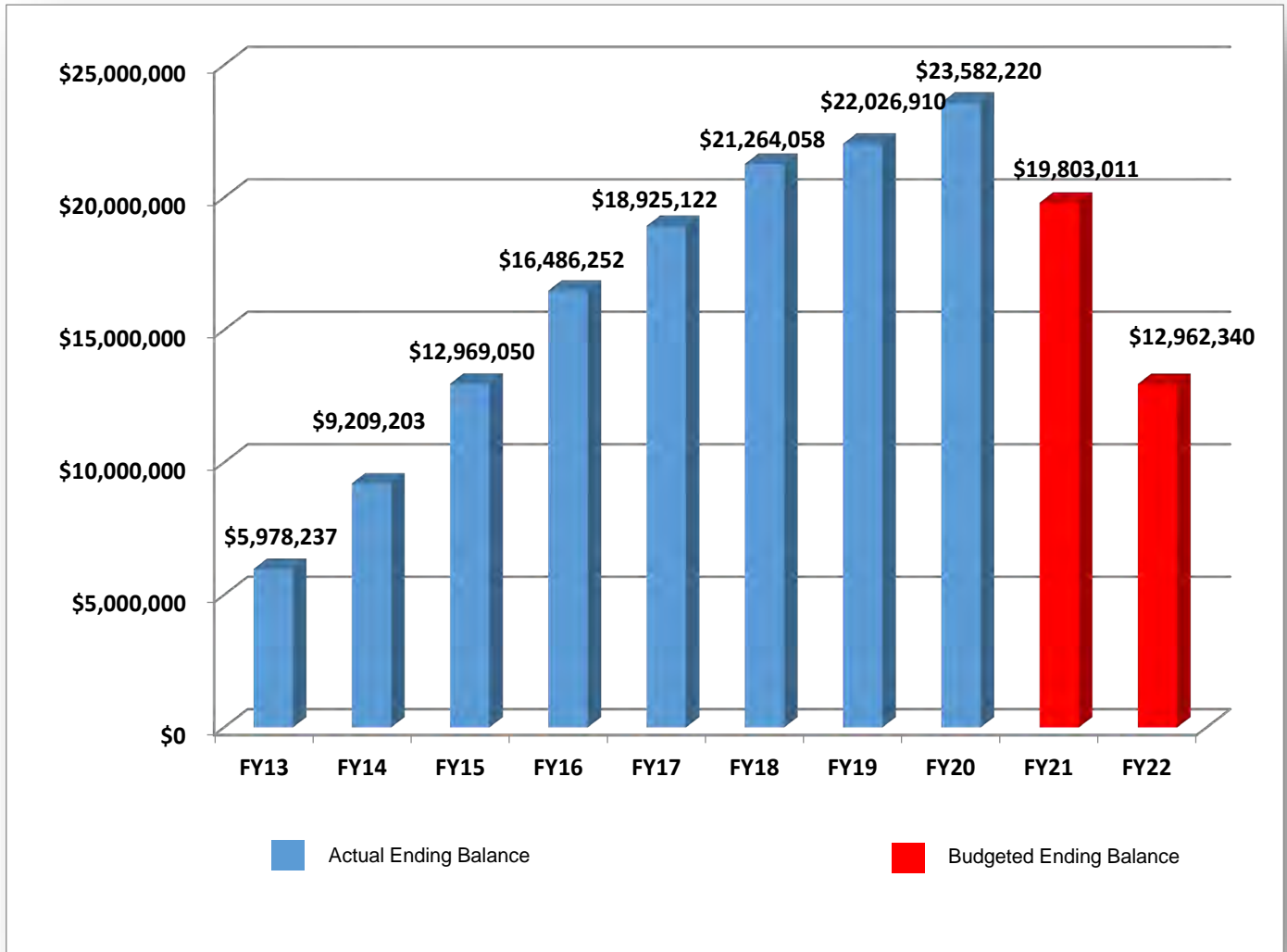
The Johnson County Board of Supervisors has adopted the [Financial Reserve Policy](#) that requires a minimum year-end unassigned fund balance of at least 15% of taxes levied. The **General Fund unassigned balance** of \$12,962,340 projected for June 30, 2022 is 39.1% of the \$33,151,945 in General Fund taxes levied.

The combined General Funds FY22 ending balance of \$12,962,340 is budgeted to decrease by \$7,857,640, a decrease of 37.8% compared to the FY21 projected ending balance (FY22 re-estimated beginning balance) used in our budgeting estimates. This decrease is due to our deliberate budgetary decision to manage the fund balance levels in each fiscal year to avoid accumulating excess cash in the fund and to keep annual levy rates stable year over year.

GENERAL FUND CASH STATEMENT

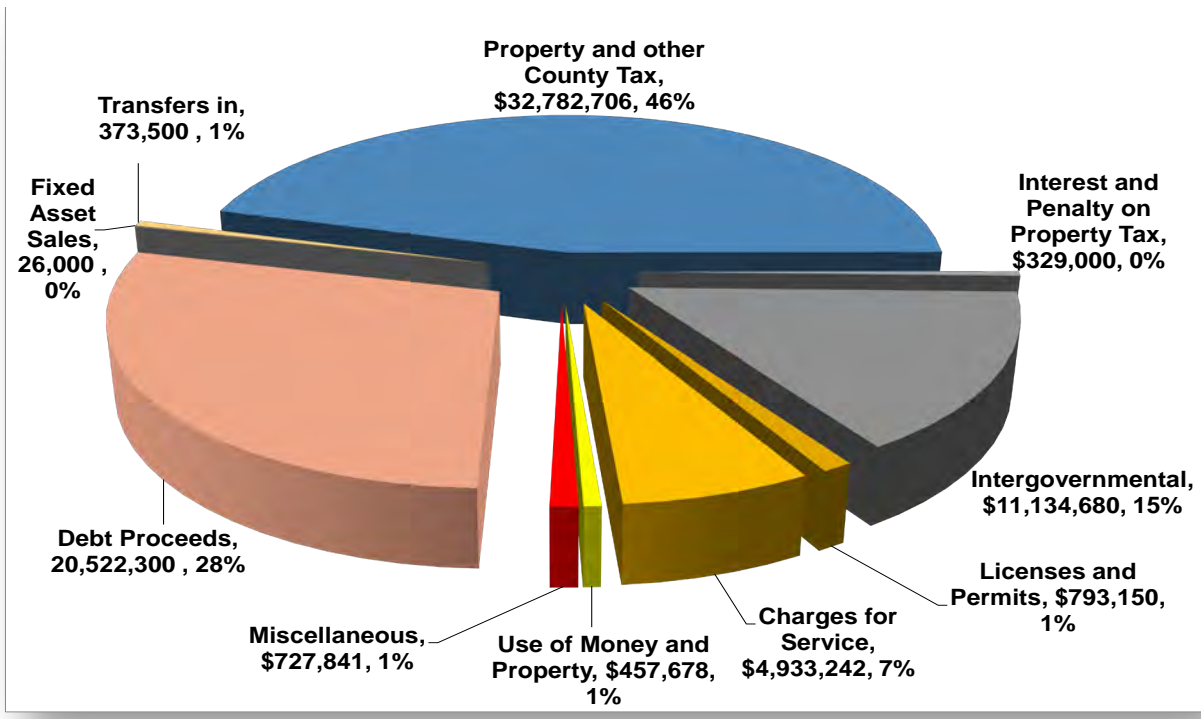
	FY19	FY20	FY21	FY21	FY22
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County tax	29,321,850	30,065,631	32,624,502	32,624,502	32,782,706
Interest and penalty on property tax	411,188	227,839	329,000	329,000	329,000
Intergovernmental	9,642,179	11,927,524	9,646,454	14,080,091	11,134,680
Licenses and permits	735,069	831,446	847,879	784,274	793,150
Charges for service	4,990,640	4,684,880	4,867,667	4,947,667	4,933,242
Use of money and property	1,564,418	1,356,446	806,200	452,287	457,678
Miscellaneous	491,543	704,983	1,984,451	2,502,626	727,841
Total revenues	47,156,887	49,798,749	51,106,153	55,720,447	51,158,297
Expenditures					
Operating					
Public Safety and Legal Services	24,202,909	25,493,256	28,309,512	28,650,896	30,861,993
Physical Health and Social Services	11,229,588	11,277,137	14,258,969	14,917,865	14,784,487
Mental Health	409,744	431,665	442,893	470,489	463,026
County Environment and Education	4,378,333	4,772,317	5,165,110	5,313,328	5,547,861
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	2,720,692	2,599,598	3,276,827	3,533,227	3,350,092
Administration	8,530,194	9,860,835	11,207,999	11,015,739	11,961,180
Non-program	5,487	48,748	165,700	165,700	139,600
Debt service					
Principal	435,000	460,000	-	-	-
Interest	16,846	8,740	-	-	-
Capital projects	598,801	752,113	511,000	604,800	1,427,200
Total expenditures	52,527,594	55,704,409	63,338,010	64,672,044	68,535,439
Excess (deficiency) of revenues over (under) expenditures	(5,370,707)	(5,905,660)	(12,231,857)	(8,951,597)	(17,377,142)
Other financing sources (uses)					
Proceeds of General Long-term debt	15,840,500	18,909,000	18,689,719	18,689,719	20,522,300
Sale of capital assets	18,461	19,817	24,000	24,000	26,000
Transfers in	500,000	835,590	1,143,750	1,143,750	373,500
Transfers out	(10,225,402)	(12,303,437)	(13,053,685)	(13,053,685)	(11,392,298)
Total other financing sources (uses)	6,133,559	7,460,970	6,803,784	6,803,784	9,529,502
Net Change in Fund Balances	762,852	1,555,310	(5,428,073)	(2,147,813)	(7,847,640)
Fund balances, beginning of year	21,264,058	22,026,910	17,830,413	22,026,910	20,809,980
Fund balances, end of year	22,026,910	23,582,220	12,402,340	19,879,097	12,962,340

GENERAL FUND ENDING CASH BALANCE

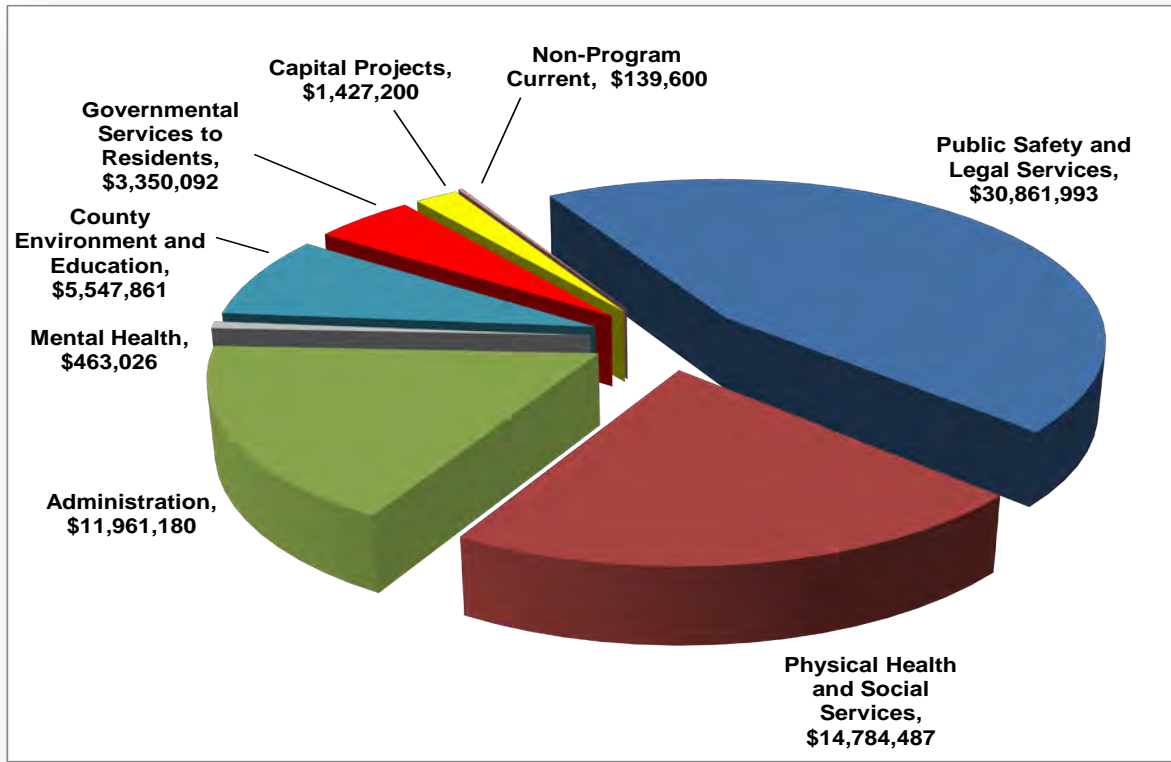


Note: The budgeted ending fund balance in FY21 and FY22 is based on what is expected if all of the budgeted expenditures and revenues are realized. The actual ending fund balance (FY13-FY20) may be higher because some expenditures are unrealized. As a result, those dedicated monetary resources add to the ending fund balance.

GENERAL FUND FY22 BUDGETED REVENUES BY SOURCE



GENERAL FUND FY22 BUDGETED EXPENDITURES BY SERVICE AREA



CAPITAL PROJECTS FUND NARRATIVE

The Capital Projects funds are comprised of the Technology fund, the Capital Expenditures fund, the Energy Reinvestment fund, the Conservation Bond fund, and the Capital Projects fund. The county also has a Maintenance and Capital Improvement Plan (MCIP) with projects in many of those funds listed. The total of all capital expenses for FY22 is \$12,832,411, and is \$2,704,653 less than the original FY21 budget for a 17.4% decrease. The decrease is mainly due to fewer planned capital projects in FY22. Details of each fund are listed below.

In FY22, **the Technology Fund (Department 40, Fund 06)** has budgeted expenditures of \$123,700 for document management, \$118,130 for GIS, \$614,656 for central technology infrastructure, and \$953,569 for organizational software. For document management, \$55,200 more is being budgeted for the County attorney's office to do more document imaging than in FY21. GIS budget is about \$21,828 more than FY21 due to having pictography in FY22. Technology Fund expenses are about \$170,647 less than in FY21 due to the extra GuideLink Center expenses that were budgeted in FY21.

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

- 1) \$892,984 for County vehicles that includes \$28,900 for new vehicles and \$864,084 for replacement vehicles for Sheriff, Ambulance, MHDS, and fleet pool),
- 2) \$1,268,202 for equipment (Ambulance, Sheriff, JECC, Physical Plant),
- 3) \$850,000 for county building maintenance. The building maintenance budget has decreased by \$200,000 compared to FY21 and the equipment budget has decreased \$418,518 mainly due to the second part of the Joint Emergency Communications Center (JECC) equipment purchase was less.

The scheduled building maintenance projects in this departmental budget for FY22 include:

- (1) Renovation of vacant courthouse space for \$400,000
- (2) HHS building lighting control for \$75,000 (an additional \$100,000 being paid from the Energy Reinvestment Fund - department 81)
- (3) Jail window replacement for \$120,000
- (4) Administration Building visitor parking lot repairs for \$50,000
- (5) ADA compliance renovations for \$75,000
- (6) Eponym Memorial construction for \$100,000

CAPITAL PROJECT FUND NARRATIVE (continued)

Conservation Bond Fund (Department 83, Fund 22) has revenues of \$1,250,000 and expenditures of \$1,250,000 budgeted in FY22. Overall this is an increase of \$50,000 in the FY22 budgeted expenditures compared to FY21 expenses due to more in land acquisition. The entire FY22 budget is for land acquisition of 83 acres of prairie and forest. The Conservation Bond fund receives county general obligation bond proceeds under the authority of the \$20 million Conservation Bond Referendum approved by Johnson County voters in 2008. As of June 30, 2021, \$16,621,500 of the \$20,000,000 bond referendum has been borrowed.

Capital Projects Fund (Department 85, Fund 30) has budgeted expenditures of \$6,435,000. This fund had decreased expenses in FY22 by \$2,227,000 due to the completion of the GuideLink Center construction. Projects in this fund include:

- Secondary Roads construction project of \$2,500,000;
- Flood property buyout of \$85,000;
- Conservation Department Sutliff Bridge area parking lot and restroom facilities of \$850,000;
- Health and Human Services (HHS) Building and Administration Building (AB) renovation, phase 1 of 5, of \$1,000,000;
- Clear Creek watershed management grant of \$1,500,000;
- EPA-Gulf watershed grant of \$500,000

The Capital Projects, Capital Expenditures, Technology, and Energy Reinvestment funds are supported largely by General Fund transfers, including \$4,435,000 for Capital Projects (a \$417,000 decrease from FY21), \$3,011,000 for Capital Expenditures (a \$600,000 decrease from FY21), \$1,803,119 for Technology expenditures (a \$51,711 increase from FY21), and \$25,000 for the Energy Reinvestment fund (same as last year).

The combined ending fund balances of these various capital funds is budgeted at \$8,303,556. The balances are projected to decrease by \$172,606 or 2% compared to the FY21 combined ending balances. The fund balance decrease is mainly due to the Technology fund using fund balance savings to pay for expenses. The estimated capital fund balances are starting about \$1,000,000 higher than they were in FY21 due to projects not being finished as expected.

For FY22, there are some significant nonrecurring (one-time) capital expenditures that will affect the current budget and future operating budgets:

1. The Capital Expenditures fund includes \$1,100,000 to purchase replacement equipment for the Joint Emergency Communication Center (JECC). Although the debt payment for the JECC building bond ended in FY20, the addition of this equipment far exceeds that debt payment amount. There will be an additional expense in FY23 for JECC equipment for approximately \$1,750,000. These expenses, although expected, still influence the county budget.
2. The GuideLink Center will have a significant impact on the FY22 budget year. Even though the construction of the center is completed, the ongoing cost to operate the facility will impact future budgets. The county has pledged \$672,000 in FY22 for operations. This pledge reduces spending in other areas. The County continues to seek support for this initiative from other entities for the future operations. With this facility, there will be a reduction in emergency room visits, arrests, and incarcerations, thus reducing costs to cities and hospitals.

CAPITAL PROJECT FUND NARRATIVE (continued)

3. Non-recurring capital expenditures for the Secondary Roads construction are \$4,970,000 in FY22 a decrease of \$812,000 compared to FY21. The largest road project is 120th Street reconstruction at \$2,500,000. Maintenance of rural roads is in the Secondary Roads Departmental budget ([page 168](#)).
4. In FY22 there is expected courthouse renovations of approximately \$1,200,000. The renovation has been delayed for a couple of years while the County Attorney found new office space. The courthouse renovation will be multiple years and several different projects. When completed, the renovations will bring the 121 year-old Johnson County Court House up to ADA compliance and create a more efficient use of space with modern amenities for the public.
5. Lastly, the Health and Human Services Building (HHS) and Administration Building (AB) renovation project is a multi year project with the first phase starting in FY22 for \$1,000,000.

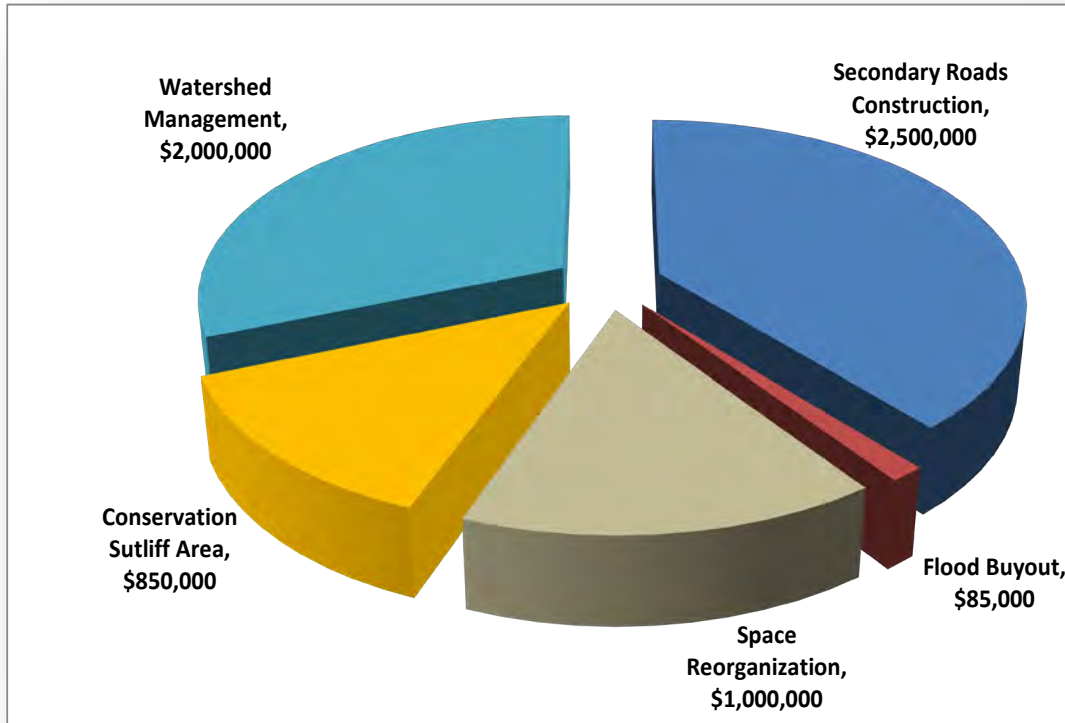
Again, these capital projects although one-time expenses, do detract from spending in other areas such as social services. You can see the items not funded on [page 68](#).

Expenses for the Technology Fund are determined by the Information Technology Director. Expenses for the Capital Expenditures Fund and the Capital Projects Fund are determined by the Maintenance and Capital Improvement Plan (MCIP). The MCIP is a five year plan with projects selected by the Space Needs Committee based on urgency, cost, and strategic planning. There is a capital improvement policy on [page 192](#). Expenses for Energy Reinvestment Fund are determined by the Sustainability Coordinator and the Planning, Development, and Sustainability Director. Expenses for the Conservation Bond Fund are determined by the Conservation Director and the Conservation Board. The budgets for all of these capital funds are subject to final approval by the Board of Supervisors. Each fund is reviewed by the Board of Supervisors in a budget meeting open to the public.

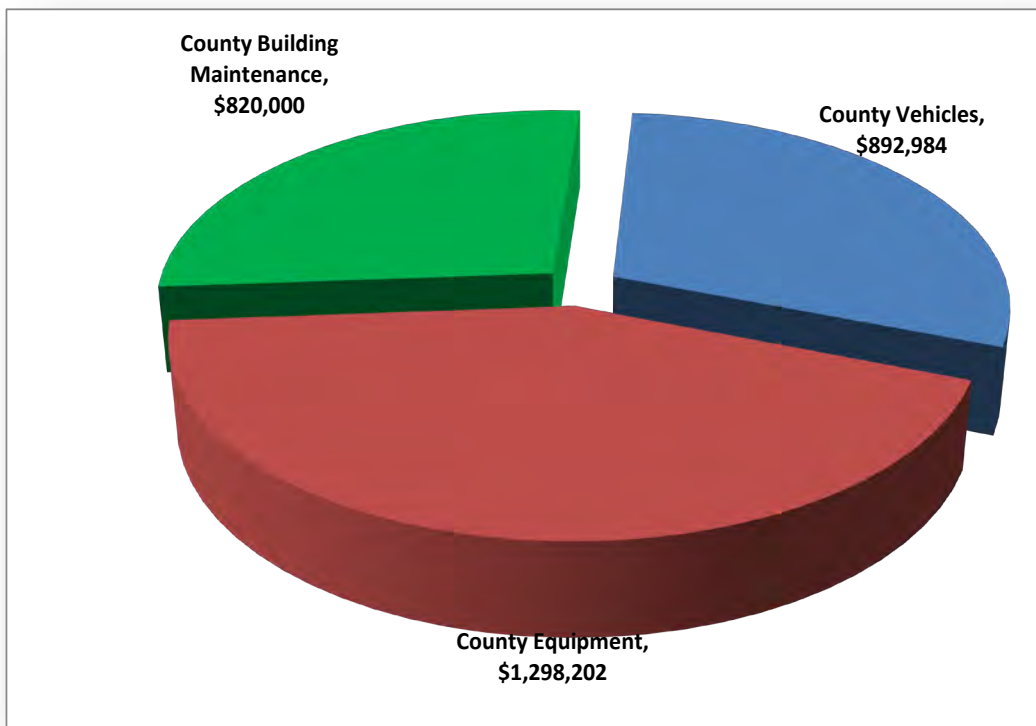
CAPITAL PROJECTS FUND CASH STATEMENT

	FY19	FY20	FY21	FY21	FY22
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County tax	\$-	\$-	\$-	\$-	\$-
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	1,211,308	549,626	3,750,000	5,500,000	2,000,000
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	124,837	114,544	60,000	23,000	35,000
Miscellaneous	-	64,295	-	25,000	-
Total revenues	1,336,145	728,465	3,810,000	5,548,000	2,035,000
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	4,394,824	7,174,259	8,662,000	17,033,686	6,435,000
Total expenditures	4,394,824	7,174,259	8,662,000	17,033,686	6,435,000
Excess (deficiency) of revenues over (under) expenditures	(3,058,679)	(6,445,794)	(4,852,000)	(11,485,686)	(4,400,000)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	4,000,000	6,100,000	4,852,000	4,852,000	4,435,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	4,000,000	6,100,000	4,852,000	4,852,000	4,435,000
Net Change in Fund Balances	941,321	(345,794)	-	(6,633,686)	35,000
Fund balances, beginning of year	7,720,958	8,662,279	2,050,348	8,313,302	2,125,302
Fund balances, end of year	\$8,662,279	\$8,316,485	\$2,050,348	\$1,679,616	\$2,160,302

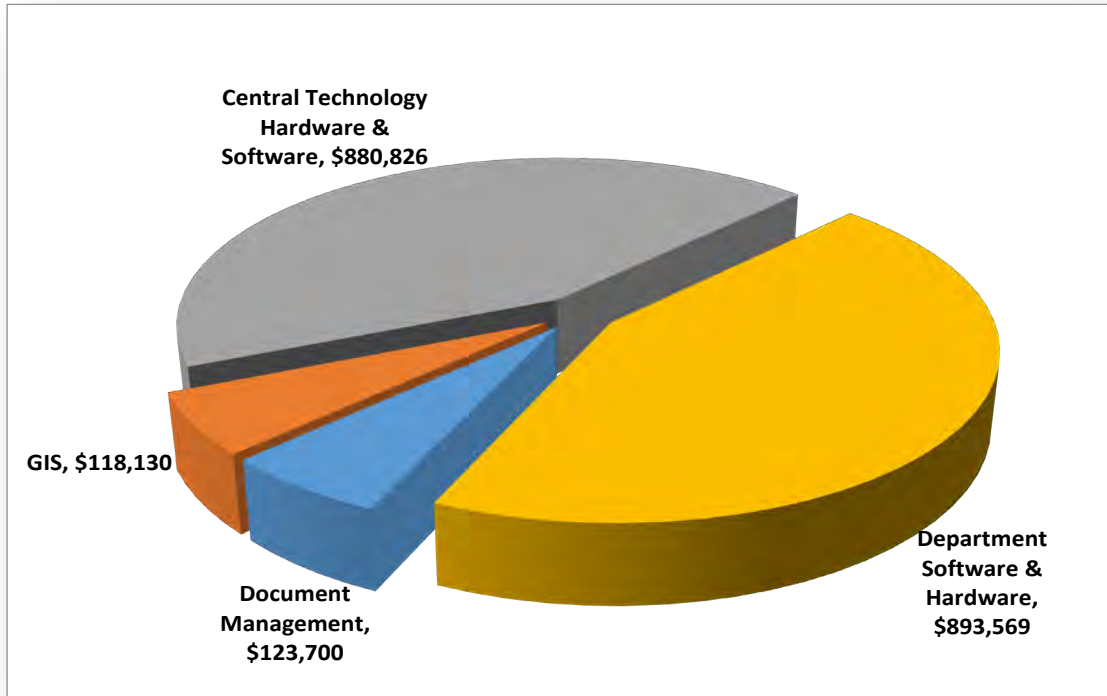
CAPITAL PROJECTS FUND FY22 BUDGETED EXPENDITURES



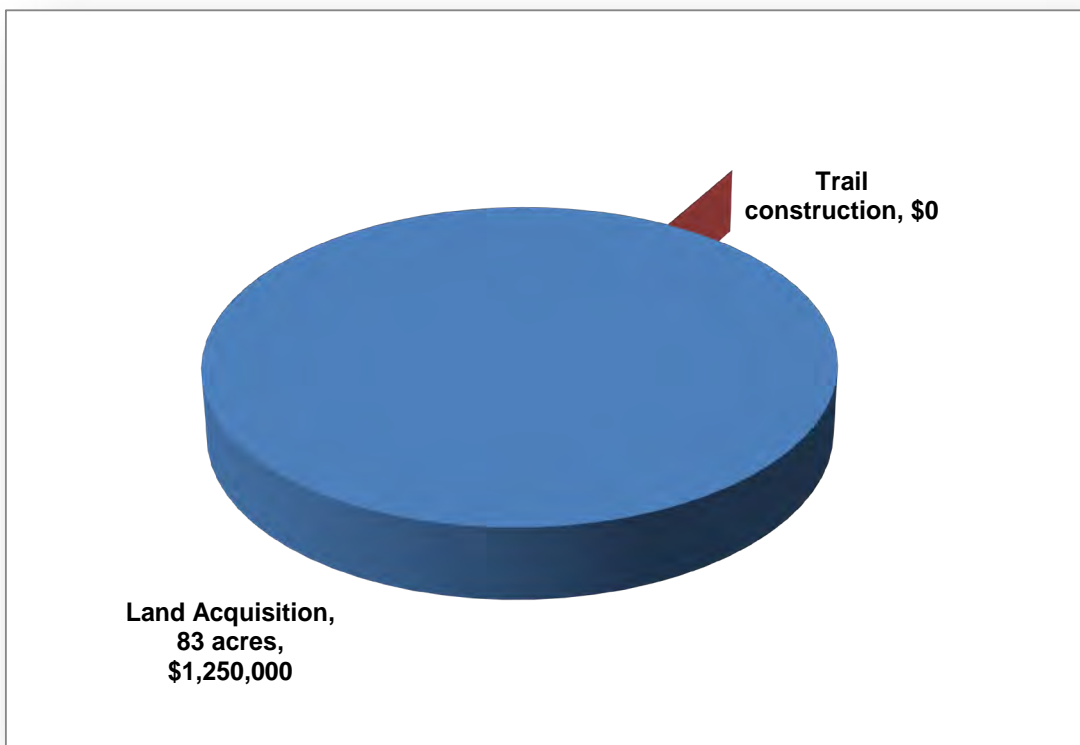
CAPITAL EXPENDITURES FUND FY22 BUDGETED EXPENDITURES



TECHNOLOGY FUND FY22 BUDGETED EXPENDITURES



CONSERVATION BOND FUND FY22 BUDGETED EXPENDITURES



FY21-FY25 MAINTENANCE AND CAPITAL IMPROVEMENT PLAN SUMMARY

Project Areas	FY21	FY22	FY23	FY24	FY25	TOTAL FY21-FY25
Capital Expenditures Fund (Department 44)	\$3,368,000	\$2,900,000	\$2,800,000	\$2,400,000	\$425,000	\$11,893,000
Capital Projects Fund (Department 25, 85)	\$5,026,700	\$2,566,800	\$5,950,000	\$6,350,000	\$5,100,000	\$24,993,500
Conservation Projects (Departments 24, 32, 82, 83)	\$2,843,570	\$2,100,000	\$4,735,000	\$4,775,000	\$9,300,000	\$23,753,570
Total Budgeted	\$11,238,270	\$7,566,800	\$13,485,000	\$13,525,000	\$14,825,000	\$60,640,070
Financing						
General Obligation Bond	\$10,147,613	\$7,486,800	\$11,535,000	\$12,700,000	\$12,225,000	\$54,094,413
Conservation Bond	\$280,000	\$-	\$1,950,000	\$825,000	\$2,600,000	\$5,655,000
Debt Service Fund	\$10,427,613	\$7,486,800	\$13,485,000	\$13,525,000	\$14,825,000	\$59,749,413
General Fund	\$80,000	\$80,000	\$-	\$-	\$-	\$160,000
Wetland Credit Sales	\$258,407	\$-	\$-	\$-	\$-	\$258,407
Total County Funding	\$10,766,020	\$7,566,800	\$13,485,000	\$13,525,000	\$14,825,000	\$60,167,820
Federal or State Grants	\$472,250	\$-	\$-	\$-	\$-	\$472,250
Cities or Other Entities	\$-	\$-	\$-	\$-	\$-	\$-
Total Project Funding	\$11,238,270	\$7,566,800	\$13,485,000	\$13,525,000	\$14,825,000	\$60,640,070

MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY22 (continued)

Maintenance Projects

Security upgrades for various buildings

Need	Identified by Bboard of Supervisors as a strategic goal
Timeline	FY22
Estimated cost	\$50,000
Funding source/plan	FY22 budget, Department 44

Safety improvements

Need	Address safety needs as they arrive
Timeline	FY22
Estimated cost	\$30,000
Funding source/plan	FY22 budget, Department 44

HHS Lighting controls

Need	Replace obsolete lighting controls for HHS building
Timeline	FY22
Estimated cost	\$175,000
Funding source/plan	FY22 budget, Department 44/Bond

Jail Window replacement

Need	Jail windows are falling apart
Timeline	FY22
Estimated cost	\$120,000
Funding source/plan	FY22 budget, Department 44/Bond

Administration Building parking lot repairs

Need	Replace crumbling concrete in public parking lot
Timeline	FY22
Estimated cost	\$50,000
Funding source/plan	FY22 budget, Department 44/Bond

MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY22 (continued)

Joint Emergency Communications Center (JECC) radio replacement

Need	Current radios are at the end of their life cycle
Timeline	FY22
Estimated cost	\$1,100,000
Funding source/plan	FY22 budget, Department 44/Bond

ADA compliance renovations

Need	Renovation of various buildings for ADA compliance
Timeline	FY22
Estimated cost	\$75,000
Funding source/plan	FY22 budget, Department 44/Bond

Courthouse Renovations

Need	Renovations of Courthouse, including courtrooms for ADA compliance
Timeline	FY22
Estimated cost	\$1,200,000
Funding source/plan	FY22 budget, Department 44/Bond

Eponym Memorial

Need	Establish monument to person and history of Johnson County namesake
Timeline	FY22
Estimated cost	\$100,000
Funding source/plan	FY22 budget, Department 44/Bond

Capital Building Projects

Historic Poor Farm

Need	Implementation of developed plan
Timeline	FY22
Estimated cost	\$1,566,800
Funding source/plan	Department 25/Bond. \$792,700 South Shed + \$751,600 Driveways/sidewalks

MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY22 (continued)

AB/HHS space reorganization, design and space prep

Need	Renovation of current space to implement space use plan
Timeline	FY22
Estimated cost	\$1,000,000
Funding source/plan	FY22 budget, Department 85/Bond

Conservation Projects

Cedar River Crossing & Sutliff Bridge access

Need	Addition of parking lot and restrooms
Timeline	FY22
Estimated cost	\$850,000
Funding source/plan	FY22 budget, Department 85/Bond

Land acquisition, 83 acres

Need	Conservation of prairie and forest land
Timeline	FY22
Estimated cost	\$1,250,000
Funding source/plan	FY22 budget, Department 82

TOTAL FY22 COST ESTIMATE

Maintenance: \$2,900,000

Capital: \$2,566,800

Conservation: \$2,100,000

TOTAL \$7,566,800

The Maintenance and Capital Improvement Plan (MCIP) for County facilities and properties, FY21-FY25, was adopted on May 27, 2021 by the Johnson County Board of Supervisors.

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

DEBT SERVICE FUND NARRATIVE

The Debt Service fund (fund 40) is used to account for the collection of property taxes and for the payment of general short term and long-term debt principal, interest, and related costs. Options available to the county using debt service include:

1. General Obligation Bonds (Section 331.441, Code of Iowa)
 - A. Essential County Purposes – 19 items qualify for essential county purposes including:
 - voting equipment
 - geographical computer databases systems (GIS)
 - capital projects for the construction, reconstruction, improvement, repair or equipping of bridges, roads, and culverts if such projects assist in economic development
 - construction or improvements to county buildings, with the limitation of \$1,200,000 for counties having a population between 100,000 and 200,000Bond issuances for these purposes need not be submitted to a vote of the people, but they do require a public hearing.
 - B. General County Purposes – most other types of activities are general county purposes, and are subject to a 60% approval via a public referendum.
 - C. Disaster Recovery Bonds – remediation, restoration, repair, replacement, and improvement of property, equipment, and public facilities damaged by a disaster. Subject to a reverse referendum for any bond issuance greater than or equal to \$3,000,000.
2. Loan Agreements and Lease Purchase Agreements (Section 331.402 & 331.301, Code of Iowa)

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

General obligation bonds and negotiated loans are used to finance a variety of public projects and are backed by the full faith and credit of Johnson County. Outstanding general obligation debt as of July 1, 2021 (the beginning of FY22) will total \$9,577,400. Borrowing will be \$2,028,300 more compared to FY21, a 10.2% increase. The outstanding general obligation debt at the end of FY22 will be \$9,602,400, an increase from the beginning of the fiscal year. This will be the first year in the last ten that the outstanding debt for Johnson County is not reduced each year. The county intends to borrow a total of \$21,918,300 during FY22.

The use of debt is a strategic decision to use property taxes in urban renewal areas to pay for some of the county's expenses. See [page 52](#) (last full paragraph) for more information.

Interest and principal payments on all general obligation bonds are levied 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 for FY22 totals \$21,909,817, an increase of \$2,144,530 or 10.8% more than the prior fiscal year. The tax levy rate for debt service increased by about 14 cents to \$2.16378 per \$1,000 of taxable value in FY22.

DEBT SERVICE FUND NARRATIVE (continued)

The Constitution of the State of Iowa, limits the amount of general obligation debt that counties can issue, to 5% of the 100% assessed value of all taxable property within the County's corporate limits (\$16,137,816,182). Johnson County's outstanding projected general obligation debt at the end of fiscal year 2022 totaling \$9,602,400 is significantly below the constitutional limit of all debt totaling \$806,588,192, leaving a remaining debt margin of \$796,985,792.

Legal Debt Margin Calculation for Fiscal Year 2022

\$16,137,816,182	FY2020 100% property valuation
\$6,052,336	Less: Military Exemption
\$16,131,763,846	Valuation for Debt Limit calculation
5%	Multiply by 5% (0.05)
\$806,588,192	Debt Limit
\$9,602,400	Less: Outstanding GO Debt at 6/30/22
\$796,985,792	Legal Debt Margin Available

The Debt Service fund balance is budgeted to be \$250,000 at the end of FY22, the same as FY21.

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

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

DEBT SERVICE FUND CASH STATEMENT

	FY19	FY20	FY21	FY21	FY22
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County taxes	\$19,253,185	\$19,953,682	\$19,177,494	19,177,494	\$21,285,648
Intergovernmental	1,140,245	1,155,972	933,121	933,121	980,261
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	20,393,430	21,109,654	20,110,615	20,110,615	22,265,909
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Debt Service					
Principal	19,992,000	20,947,000	20,034,719	20,234,719	21,893,300
Interest	316,581	336,119	423,538	228,538	194,348
Capital projects	-	-	-	-	-
Total expenditures	20,308,581	21,283,119	20,458,257	20,463,257	22,087,648
Excess (deficiency) of revenues over (under) expenditures	84,849	(173,465)	(347,642)	(352,642)	178,261
Other financing sources (uses)					
Transfers in	-	350,000	-	100,000	-
Transfers out	-	(350,000)	-	100,000	-
Total other financing sources (uses)	-	-	-	200,000	-
Net Change in Fund Balances	84,849	(173,465)	(347,642)	(152,642)	178,261
FUND BALANCES - Beginning of year	308,739	393,588	597,642	220,124	71,739
FUND BALANCES - End of year	\$393,588	\$220,123	\$250,000	\$67,482	\$250,000

GENERAL OBLIGATION BOND PAYMENT SCHEDULE

BOND NAME OR NUMBER	FY22		FY23		FY24	
	Principal	Interest	Principal	Interest	Principal	Interest
GO FY20 LONG-TERM BOND	3,175,000	58,738				
GO FY21 LONG-TERM BOND	3,200,000	25,610	3,202,400	12,810		
GO FY22 LONG-TERM BOND	3,200,000	48,000	3,200,000	64,000	3,200,000	32,000
GO FY22 SHORT-TERM BOND	11,683,300	60,000				
GO FY22 SHORT-TERM BOND (NON-BANK QUALIFIED)	400,000	2,000				
TOTALS	18,483,300	135,610	6,402,400	76,810	3,200,000	32,000

BOND NAME OR NUMBER	AMT OF ISSUE	DATE CERT TO AUDITOR	INTEREST RATE	REMAINING PRINCIPAL
GO FY20 LONG-TERM BOND	9,525,000	3/30/2019	1.70-1.85%	0
GO FY21 LONG-TERM BOND	9,602,400	3/30/2020	0.40%	3,202,400
GO FY22 LONG-TERM BOND	9,600,000	3/30/2021	2.00%	6,400,000
				\$9,602,400 TOTAL

For fiscal year 2022, the County is budgeting to bond an amount of \$21,918,300, which will be a mixture of short-term and long-term bonding. For Johnson County, short-term debt is typically a 90-120 day note and long-term debt is typically a three-year note.

GENERAL OBLIGATION BOND PURPOSE

EQUIPMENT, REMODELING, RECONSTRUCTION, ADDITIONS OR EXTENSIONS WHEN TOTAL COST OF PROJECT IS < \$1,200,000	\$3,833,000
HEALTH, DENTAL, LIFE, OTHER INSURANCE	\$11,720,300
ROAD CONSTRUCTION PROJECTS	\$2,500,000
EMERGENCY SERVICES COMMUNICATION EQUIPMENT & SYSTEMS	\$1,100,000
VEHICLES AND EQUIPMENT	\$835,000
AFFORDABLE HOUSING	\$680,000
CONSERVATION BOND PURPOSES	\$1,250,000
Total General Obligation Bond Amount	\$21,918,300

MH/DS FUND NARRATIVE

The Mental Health and Disability Services (MH/DS) fund (fund 46) is used to provide mental health, intellectual disability, and developmental disability services to East Central Region (ECR) residents as defined in Section 331.424A of the Code of Iowa. With the establishment of the East Central Region 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.

In many previous budget years, the MH/DS property tax levy in Johnson County had been capped to generate a maximum dollar amount of \$3,138,395 per the Code of Iowa. The result was a levy rate decrease each year that the county valuation increased since Johnson County levied the maximum amount allowed each fiscal year. After the formation of the ECR, because Johnson County had a lower per capita tax contribution to the ECR than the other ECR member counties, the ECR requested that the county use its existing MH/DS fund reserves to equalize the per capita rate with the other ECR member counties.

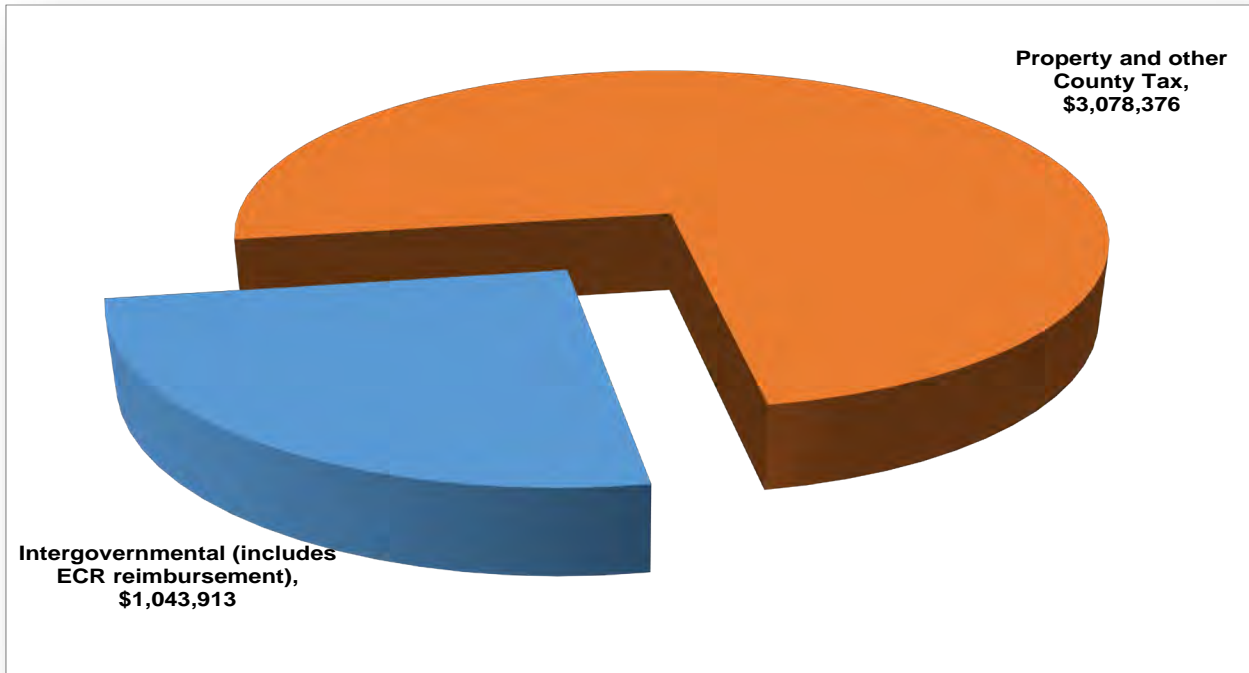
The property tax levy rate for MH/DS in FY22 is \$0.34864, a decrease of about 20 cents compared to the FY21 MH/DS fund's levy rate of \$0.55253. The FY22 tax asking is \$3,195,100 and is \$1,705,205 or 34.8% less than FY21.

The MH/DS ending fund balance of \$127,158 will decrease by \$1,287,318 during the course of the FY22 budget year. That is a 91% decrease in the ending fund balance when compared to the re-estimated FY21 ending fund balance. This decrease is due to state legislation that eliminates county tax levy for Mental Health and Disability Services and transfers revenue responsibility to the state budget in FY23.

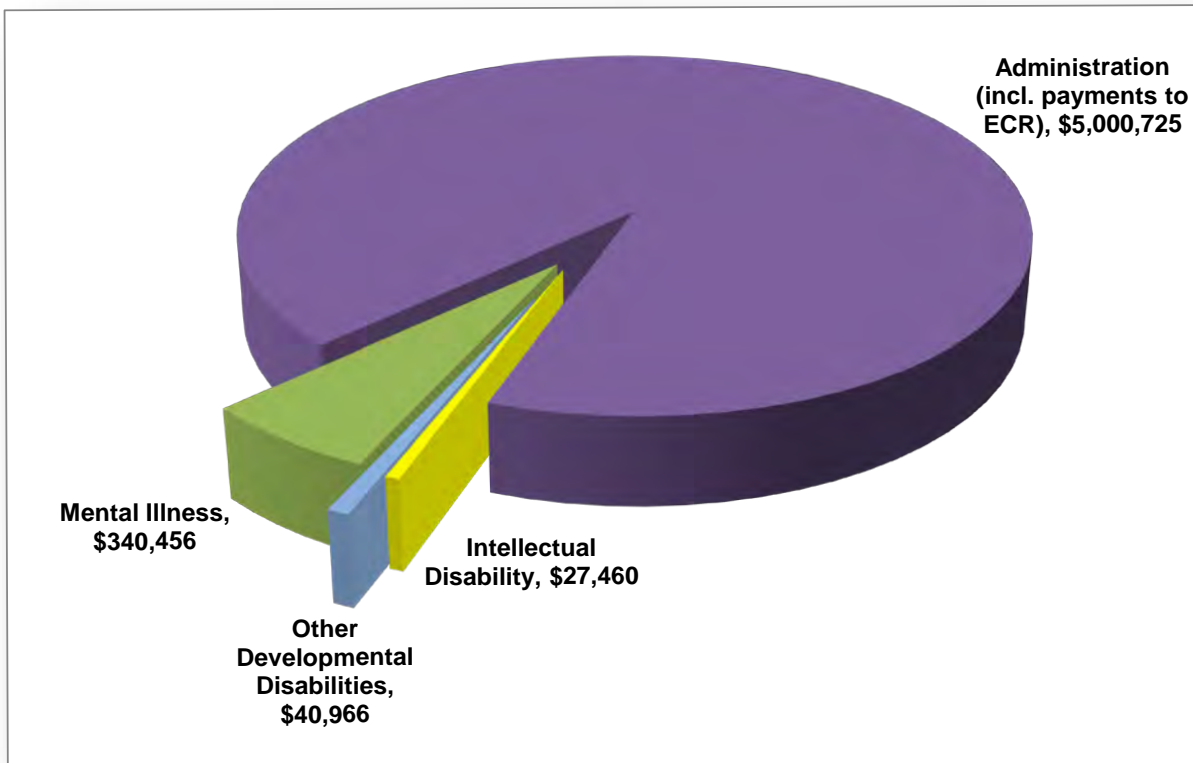
MH/DS FUND CASH STATEMENT

	FY19 Actual	FY20 Actual	FY21 Original	FY21 Amended	FY22 Budgeted
Revenues					
Property and other County tax	\$4,576,237	\$4,145,075	\$4,765,462	\$4,765,462	\$3,078,376
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	976,228	1,003,522	1,047,279	1,064,924	1,043,913
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	39	-	-	-
Total revenues	5,552,465	5,148,636	5,812,741	5,830,386	4,122,289
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	5,093,966	6,782,999	5,958,695	6,635,099	5,409,607
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	5,093,966	6,782,999	5,958,695	6,635,099	5,409,607
Excess (deficiency) of revenues over (under) expenditures	458,499	(1,634,363)	(145,954)	(804,713)	(1,287,318)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	458,499	(1,634,363)	(145,954)	(804,713)	(1,287,318)
Fund balances, beginning of year	3,375,003	3,833,502	1,635,628	2,199,138	1,414,476
Fund balances, end of year	\$3,833,502	\$2,199,139	\$1,489,674	\$1,394,425	\$127,158

MH/DS FUND FY22 BUDGETED REVENUES BY SOURCE



MH/DS FUND FY22 BUDGETED EXPENDITURES BY PROGRAM



RURAL BASIC FUND NARRATIVE

Any rural county service is payable from the Rural Basic fund (fund 03). The Iowa Code defines rural services as those that “are primarily intended to benefit” rural residents. Like the General fund, the Rural fund is divided into basic and supplemental funds, which are supported by the rural basic levy and the rural supplemental levy, respectively. One primary purpose of the Rural Basic fund is to provide for the transfer of monies to the Secondary Roads fund for the maintenance of the county’s roadways. Other uses include funding for libraries, road clearing, soil conservation, and weed control.

The rural basic levy rate is limited to \$3.95 per \$1,000 of taxable value in the unincorporated areas of the county (rural valuation). See Iowa Code Chapters 331.421–331.424. The rural supplemental levy, like its general fund counterpart, is not limited by dollar or rate, but by use. For FY22, Johnson County’s Rural Basic fund levy rate per \$1,000 of taxable value is \$3.76734, a decrease of \$0.00775 or 0.2% under the FY21 levy rate.

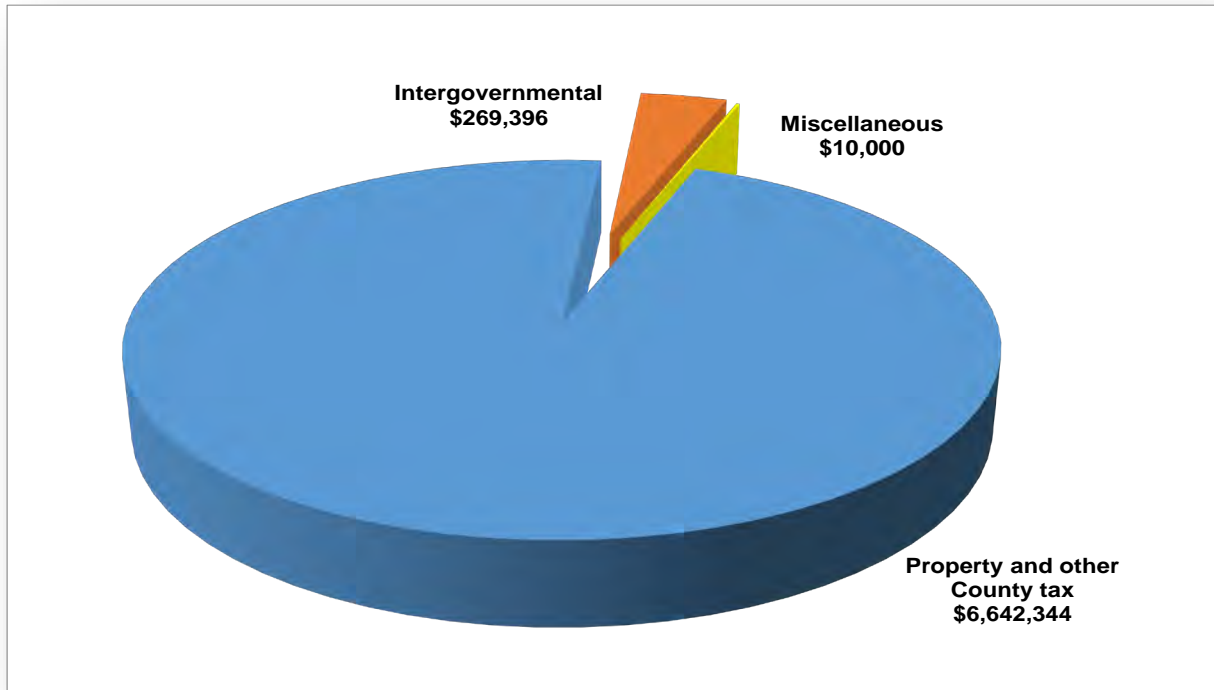
The amount of transfer from the Rural Basic fund to the Secondary Roads fund has been at the maximum the last several years. With the General fund transfer to the Secondary Roads fund at the maximum amount, the Board of Supervisors also wanted to have the Rural Basic fund’s transfer to reach the maximum transfer amount. With a rural valuation base of \$1,825,897,933 in FY22, that resulted in a maximum transfer of \$5,484,541. The FY22 transfer amount is \$205,591 more than in FY21 due to the higher valuation in FY22. This means that rural taxpayers and urban taxpayers are both contributing the maximum amount allowed toward the maintenance of the county’s rural roads system. Since FY18, a Sheriff Deputy’s salary and benefit costs were moved from the General fund to the Rural Basic fund so that rural residents would contribute to the cost of law enforcement patrols in the county’s rural areas.

The Rural Basic fund’s FY22 ending balance is budgeted to be \$400,000, the same amount as was budgeted in FY21. This budgeted amount is a deliberate strategy to have a higher level of cash to begin the new fiscal year as many of the expenditures in the Rural Basic fund, including some personnel expenditures, are realized early in the budget year before tax revenues are received.

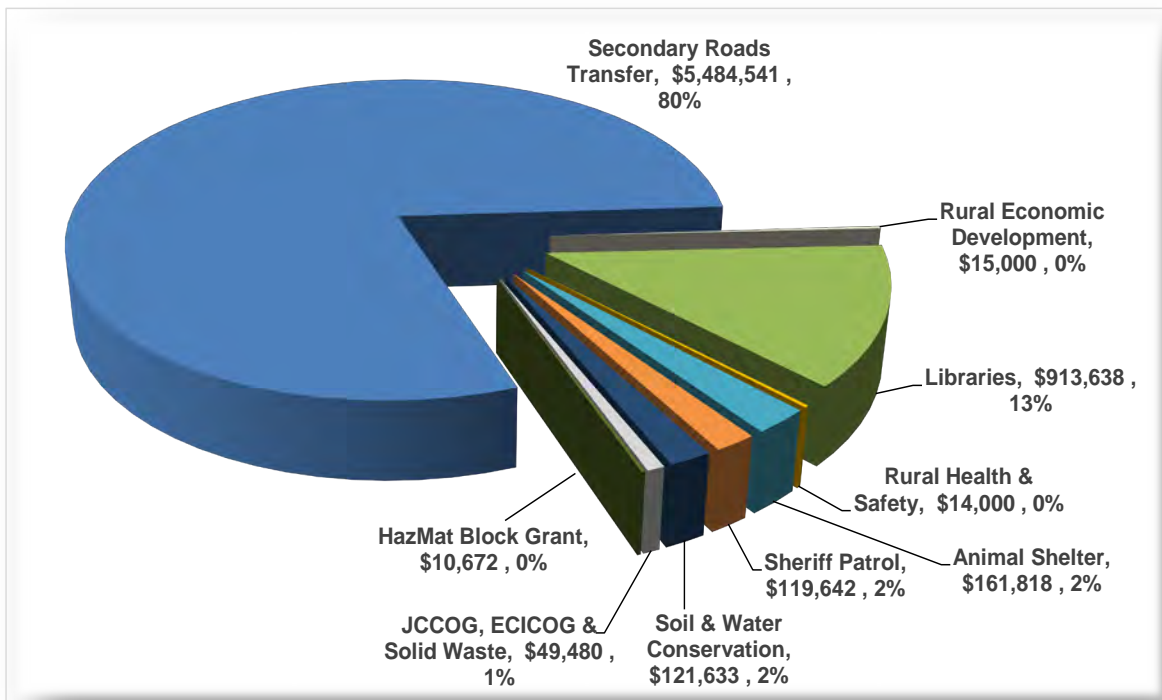
RURAL BASIC FUND CASH STATEMENT

	FY19	FY20	FY21	FY21	FY22
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County tax	5,969,425	6,136,187	6,403,394	6,403,394	6,642,344
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	256,080	254,032	266,197	266,197	269,396
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	10,000	10,000	10,000
Total revenues	6,225,505	6,390,219	6,679,591	6,679,591	6,921,740
Expenditures					
Operating					
Public Safety and Legal Services	107,288	109,928	125,601	125,601	130,314
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	1,108,458	1,168,654	1,282,138	1,290,105	1,275,569
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	1,215,746	1,278,582	1,407,739	1,415,706	1,405,883
Excess (deficiency) of revenues over (under) expenditures	5,009,759	5,111,637	5,271,852	5,263,885	5,515,857
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(5,042,336)	(5,213,349)	(5,278,950)	(5,278,950)	(5,484,541)
Total other financing sources (uses)	(5,042,336)	(5,213,349)	(5,278,950)	(5,278,950)	(5,484,541)
Net Change in Fund Balances	(32,577)	(101,712)	(7,098)	(15,065)	31,316
Fund balances, beginning of year	513,948	481,371	407,098	379,659	368,684
Fund balances, end of year	481,371	379,659	400,000	364,594	400,000

RURAL BASIC FUND FY22 BUDGETED REVENUES BY SOURCE



RURAL BASIC FUND FY22 BUDGETED EXPENDITURES BY PROGRAM



SECONDARY ROADS FUND NARRATIVE

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

The Secondary Roads fund (fund 05) is established to provide road services in unincorporated areas as defined in Section 331.429 of the Code of Iowa. Construction and reconstruction of secondary roads and bridges are the principal services provided from the fund. The primary sources of funding include proceeds from the state's road use tax fund (RUTF) and transfers of levied property taxes from both the General Basic and Rural Basic funds. The maximum transfer amount from the General fund cannot exceed the equivalent of a property tax of approximately sixteen cents (\$.16875) per thousand dollars of taxable assessed value on all taxable property in the County. The FY22 amount budgeted to be transferred in from the General Basic fund is \$1,546,493 and is 100% of the maximum allowable transfer and an increase of \$49,873 up 3.3% from the previous year.

The maximum transfer amount from the Rural Basic fund cannot exceed the equivalent of a property tax of approximately three dollars (\$3.00375) per thousand dollars of taxable assessed value on property located in the unincorporated areas of the County. In fiscal year 2022, the budgeted transfer from the Rural Basic fund totals \$5,484,541, and is 100% of the maximum allowable transfer. In FY22, the total transfer from Rural Basic fund and General fund is \$7,031,033, an increase of \$255,463 up 3.8% 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 \$6,200,000 in these road use funds in FY22, an increase of \$76,635 or 1.3% over FY21. These road use funds must go towards road maintenance expenditures.

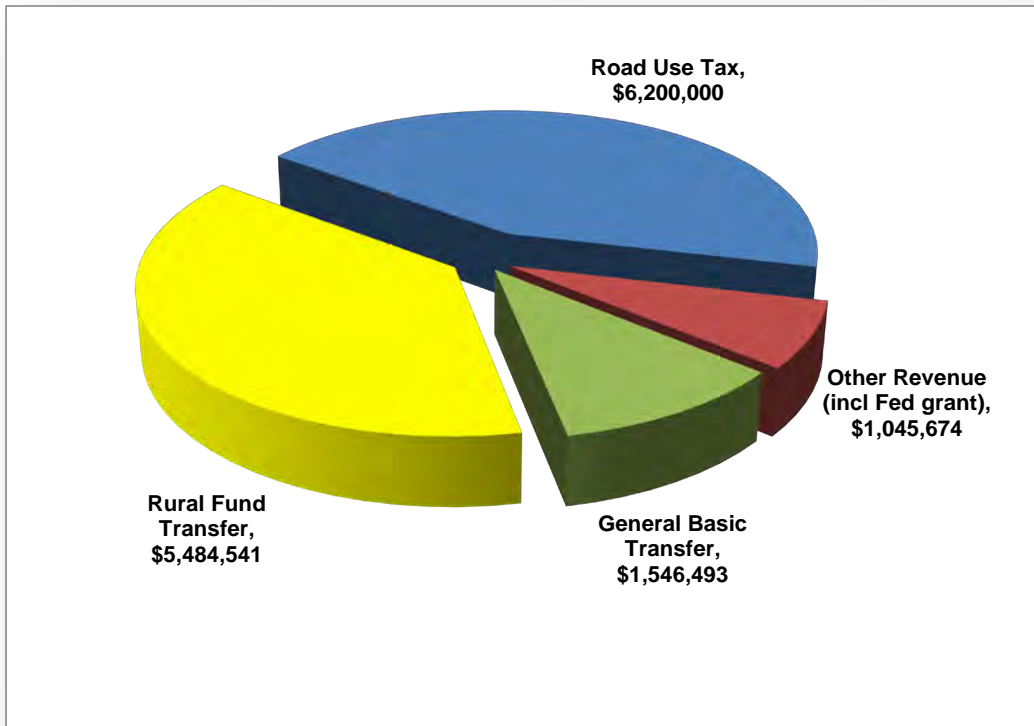
The 5 Year Road Construction Plan is developed by the Secondary Roads Department with the Board of Supervisors and formally approved at a Board meeting. The plan is the basis for the road construction budget each fiscal year paid from the Federal Highway Funds, State Road Use Taxes, Farm to Market Funds,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

The Secondary Roads fund balance is expected to be \$2,280,359 at the end of the FY22 budget year. The fund balance is planned to be about \$2,000,000 each year for cash flow needs. The FY22 fund balance will be unusually high due to road projects being delayed and those additional monies not being expended.

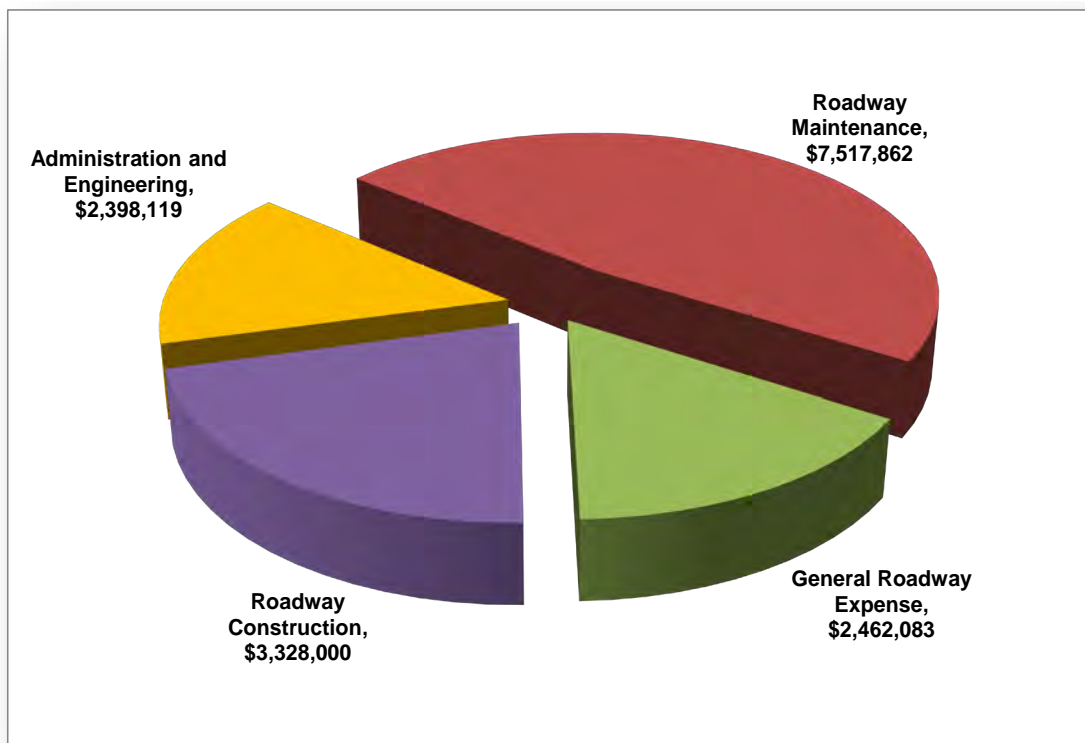
SECONDARY ROADS FUND CASH STATEMENT

	FY19	FY20	FY21	FY21	FY22
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County tax	\$-	\$-	\$-	\$-	\$-
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	6,686,908	7,059,457	8,549,228	9,549,228	7,165,882
Licenses and permits	4,404	7,050	4,800	4,800	6,000
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	68,088	68,024	67,992	67,992	72,458
Total revenues	6,759,400	7,134,531	8,622,020	9,622,020	7,244,340
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads and Transportation	9,617,854	9,913,812	10,775,271	10,790,042	12,378,064
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	1,705,354	2,369,510	6,693,000	6,720,000	3,328,000
Total expenditures	11,323,208	12,283,322	17,468,271	17,510,042	15,706,064
Excess (deficiency) of revenues over (under) expenditures	(4,563,808)	(5,148,791)	(8,846,251)	(7,888,022)	(8,461,724)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	1,334
Transfers in	6,411,484	6,636,246	6,775,570	6,775,570	7,031,034
Transfers out	-	-	-	-	-
Total other financing sources (uses)	6,411,484	6,636,246	6,775,570	6,775,570	7,032,368
Net Change in Fund Balances	1,847,676	1,487,455	(2,070,681)	(1,112,452)	(1,429,356)
Fund balances, beginning of year	3,185,265	5,032,941	4,945,310	6,520,396	3,709,715
Fund balances, end of year	\$5,032,941	\$6,520,396	\$2,874,629	\$5,407,944	\$2,280,359

SECONDARY ROADS FUND FY22 BUDGETED REVENUES BY SOURCE



SECONDARY ROADS FUND FY22 BUDGETED EXPENDITURES BY PROGRAM



SECONDARY ROADS FUND FIVE YEAR ROAD CONSTRUCTION PLAN

ADOPTED Johnson County Secondary Roads Department 5-Year Construction Program
with the Maintenance Rehabilitation Program (MRP) shaded in purple
Adopted by Johnson County Board of Supervisors on March 25, 2021

Created: November 9, 2020 Last Revised: March 11, 2021

	5YR ID	Construction	Project Name and Number	Cost Est.	AADT	Length	
FY21/22	21A	2021	Ely Road NE Phase 5 of 5 - 140th to Ely Rd Phase 2 FM-C052(112)--55-52 Reconstruction with Flood Mitigation	\$4,200,000 FM	4610 / 4160	2.07 mi.	\$14.37 M = '21 Construction
	21B	2021	540th Street SW - Highway 1 to Gable FM-C052(122)--55-52 Reconstruction	\$815,000 \$780k FM, \$35k Dev. Escrow	1220	0.35 mi.	
	21C	2021	I-33-1, Utah Avenue NE over Branch of Rapid Creek L-I-33-1--73-52 Bridge Replacement	\$350,000 Local	50	0.2 mi.	
	21D	2021	Melrose Ave / F46 (IWW Rd) - Hebl to Hwy 218 STP-U-3715(668)--70-52 Reconstruction	\$5,100,000 \$1.4M FM \$2.77M IA City, \$930k Fed IA City	2020	1.5 mi.	
	21F	2021	F62 (500th Street SW) - Angle Rd to Highway 1 LFM-500th--7X-52 Pavement Rehabilitation	\$1,000,000 Fuel Tax	2010	1.3 mi.	
	21G	2021	I-9-1, F36 (Putnam St NE) over East Fork Rapid Creek FM-C052(121)--55-52 Bridge Replacement	\$562,000 FM	180	0.2 mi.	
	21H	2021	Local Bridge Maintenance 2021 (Multiple Locations) LFM-Bridges-2021--7X-52 (C-21-5, O-25-1, P-2-3)	\$480,000 Local	-	-	
	21I	2021	E-20-2, Black Hawk Avenue NW over Branch of Clear Creek BROSCHBP-C052(123)--NC-52 Bridge Replacement	\$600,000 \$273.1k Fed Grant \$326.9k FM-S	270	0.2 mi.	
	21J	2021	F44 (Herbert Hoover Hwy NE) Ph 3 of 3 - 0.9mi E. of Wapsi to 0.2mi W. of Johnson Cedar Rd STBG-SWAP-C052(120)--FG-52 Reconstruction	\$4,438,000 \$1.7M '21 Bond \$2.738M FM-S	3390	1.9 mi.	
	21K	2021	F44 (Herbert Hoover Hwy NE) Ph 3 Intersection - Johnson Cedar Rd LFM-HHH3-RAB--7X-52 Intersection Reconstruction	\$890,000 \$562k '21 Bond \$328k West Branch	3390	0.3 mi.	
	M21-1	2021	F28 (Jordan Creek Rd NE) - Sugar Bottom to 940' north Regrade and Rock Surface	\$40,000	130	0.18 mi.	
M21-2	2021	Hickory Hollow Road NE - Mohawk to 120th Grade, Macadam Stone Base, Choke Surface	\$300,000	300	1.6 mi.		
M21-3	2021	Taft Avenue SE - American Legion Rd to 420th Grade, Macadam Stone Base, Choke Surface	\$240,000	260	1.3 mi.		
M21-4	2021	180th Street NE - Utah to Cedar Co. Line Otta Seal	\$300,000	260 - 160	3.8 mi.		
M21-5	2021	James Avenue SW - IWW Rd to 0.5 mi. south Grade, Macadam Stone Base, Choke Surface	\$95,000	130	0.5 mi.		
FY22/23	22A	2022	F20 (Amana Road NW) - Hwy 965 to Greencastle LFM-Amana--7X-52 Grade, Macadam Stone Base, Choke Surface	\$1,550,000 \$1.15M Local \$400k Fuel Tax	260 / 200	2.6 mi.	\$8.17 M = '22 Construction \$375 k = '22 MRP
	22B	2022	O-30-2, Rohret Rd SW over Mooney Creek FM-C052(148)--55-52 Bridge Replacement	\$460,000 FM	90	0.2 mi.	
	22C	2022	F46 (American Legion Road SE) - Taft Ave to Hwy 6 FM-C052(125)--55-52 Pavement Rehabilitation	\$3,360,000 \$1.46M FM, \$900k Local \$1M Fuel Tax	1480 - 820	4.3 mi.	
	22D	2022	Q-22-2, James Avenue SW over unnamed stream L-Q-22-2--73-52 Bridge Replacement	\$300,000 Local	40	0.2 mi.	
	22E	2022	F12 (120th St NE) Ph 1 of 2 - Shueyville to Hickory Hollow & Club Rd NE - Shueyville to Linn County LFM-120th-E--7X-52 Pavement Rehabilitation	\$2,500,000 2022 Bond	2210 / 1240	2.0 mi.	
	M22-1	2022	W42 (Derby Avenue NW) - 120th St to Linn Johnson Rd Double Seal Coat Surface/Otta Seal	\$75,000	140	1.0 mi.	
	M22-2	2022	Taft Avenue SE - American Legion Rd to 420th Double Seal Coat Surface/Otta Seal	\$100,000	260	1.3 mi.	
	M22-3	2022	2022 Crack Seal - Multiple Locations Pavement Crack Sealing	\$200,000	-	-	

SECONDARY ROADS FUND FIVE YEAR ROAD CONSTRUCTION PLAN (continued)

	5YR ID	Construction	Project Name and Number	Cost Est.	AADT	Length	
FY23/24	23A	2023	P-20-1, 520th Street SW over Deer Creek BHS-SWAP-C052()-FC-52 Bridge Replacement	\$800,000 FM-S	35	0.2 mi.	\$9.52 M = '23 Construction
	23B	2023	F67 (540th Street SW) Ph 1 of 2 - Calkins Ave to Highway 1 FM-C052()-55-52 Pavement Rehabilitation	\$4,100,000 \$2.27M FM, \$630k Local \$1.2M Fuel Tax	990 / 830	4.0 mi.	
	23C	2023	T-33-1, Utah Avenue SE over Buck Creek L-T-33-1--73-52 Bridge Replacement	\$570,000 Local	45	0.2 mi.	
	23D	2023	Dillons Furrow Road NE - Hwy 1 to Hwy 1 L-DFR--73-52 Grade, Macadam Stone Base, Choke Surface	\$950,000 TBD	35	1.2 mi.	
	23E	2023	F12 (120th Street NE) Ph 2 of 2 - Hickory Hollow Rd to Ely Rd LFM-120th-E2--7X-52 Pavement Rehabilitation	\$3,100,000 2023 Bond	1890	2.5 mi.	\$440 k = '23 MRP
	M23-1	2023	River Junction Road SE - Otter Creek Rd to 1200' W of Otter Creek Rd Regrade and Rock Surface	\$40,000	50	0.23 mi.	
	M23-2	2023	F52 (Black Diamond Road SW) - 450th St SW to Highway 1 HMA Crack Repair	\$160,000	670 - 960	10.2 mi.	
	M23-3	2023	Hickory Hollow Road NE - Mohawk to 120th Double Seal Coat Surface/Otta Seal	\$120,000	300	1.6 mi.	
	M23-4	2023	Oak Crest Hill Road SE - Washington County Line to F50 SE PCC Patching	\$120,000	1290 - 2140	7.4 mi.	
FY24/25	24A	2024	F67 (540th Street SW) Ph 2 of 2 - County Line to Calkins Ave FM-C052()-55-52 Pavement Rehabilitation	\$2,200,000 \$1.925M FM-S, \$275k FM	990	2.0 mi.	\$8.20 M = '24 Construction
	24B	2024	O-27-3, Eagle Avenue SW over Bradley Creek L-O-27-3--73-52 Bridge Replacement	\$550,000 Local	30	0.2 mi.	
	24C	2024	A-9-2, 120th Street NE over unnamed stream L-A-9-2--73-52 Bridge Replacement	\$650,000 Local	80	0.2 mi.	
	24D	2024	F46 (IWW Road SW) Ph 1 of 2 - Greencastle Ave to Ivy Ave FM-C052()-55-52 Reconstruction	\$4,800,000 \$3M '24 Bond, \$800k FM \$1M Fuel Tax	1050	2.1 mi.	
FY25/26	25A	2025	X14 (Wapsi Ave SE) - Hwy 22 to 520th St FM-C052()-55-52 Pavement Resurfacing	\$3,400,000 \$3M FM \$400k Fuel Tax	2210	4.0 mi.	\$7.64 M = '25 Construction
	25B	2025	I-20-2, Dingleberry Road NE over Rapid Creek L-I-20-2--73-52 Bridge Replacement	\$780,000 Local	390	0.2 mi.	
	25C	2025	M-18-1, Greencastle Ave SW over unnamed stream L-M-18-1--73-52 Bridge Replacement	\$460,000 Local	45	0.2 mi.	
	25D	2025	P-34-2, Derby Ave SW over unnamed stream L-P-34-2--73-52 Bridge Replacement	\$500,000 Fuel Tax	100	0.2 mi.	
	25E	2025	F46 (IWW Road SW) Ph 2 of 2 - Cosgrove Rd to Greencastle Ave LFM-IWW-W2--7X-52 Reconstruction	\$2,500,000 2025 Bond	1050	1.0 mi.	

FY21 Bonding totals \$2,262,000 for Herbert Hoover Highway Phase 3 and Herbert Hoover Highway Phase 3 Intersection

FY22 Bonding totals \$2,500,000 for 120th Street NE and Club Road NE

FY23 Bonding totals \$3,100,000 for 120th Street NE Phase 2

FY24 Bonding totals \$3,000,000 for IWW Road

FY25 Bonding totals \$2,500,000 for IWW Road

NON-MAJOR GOVERNMENTAL FUNDS

CEDAR RIVER CROSSING WETLAND MITIGATION BANK (CRCWMB) FUND NARRATIVE

The County Conservation Board acquired a total of 225 acres in the Cedar River Crossing Area that has been dedicated to development of a wetland and savanna restoration project. The Army Corps of Engineers under section 404 of the Clean Water Act authorized this area to be a designated a wetland mitigation bank. The fund was approved by the Board of Supervisors through resolution on June 22, 2017. This department is a permanent trust and a permanent fund.

The Conservation Department along with Secondary Roads department and private contractors will be excavating, seeding, planting trees, and removing invasive plant species from the acreage to meet the standards set forth by the Army Corps of Engineers. The wetland bank area allows for 114.28 credits with a total value of \$6,256,600. The Conservation Department can sell the wetland credits for \$50,000 per emergent wetland credit and \$70,000 per forested wetland credit. With the sale of each wetland credit, \$1,500 goes into this trust fund the maintenance of the wetland area in perpetuity for a total of \$171,420.

CEDAR RIVER CROSSING WETLAND MITIGATION BANK FUND CASH STATEMENT

	FY19 Actual	FY20 Actual	FY21 Original	FY21 Amended	FY22 Budgeted
Revenues					
Property and other County tax	\$-	\$-	\$-	\$-	\$-
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	2,109	7,064	12,565	12,565	12,565
Miscellaneous	-	-	-	-	-
Total revenues	2,109	7,064	12,565	12,565	12,565
Expenditures					
Operating					
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	2,109	7,064	12,565	12,565	12,565
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	2,109	7,064	12,565	12,565	12,565
Fund balances, beginning of year	6,210	8,319	12,526	15,383	15,476
Fund balances, end of year	\$8,319	\$15,383	\$25,091	\$27,948	\$28,041

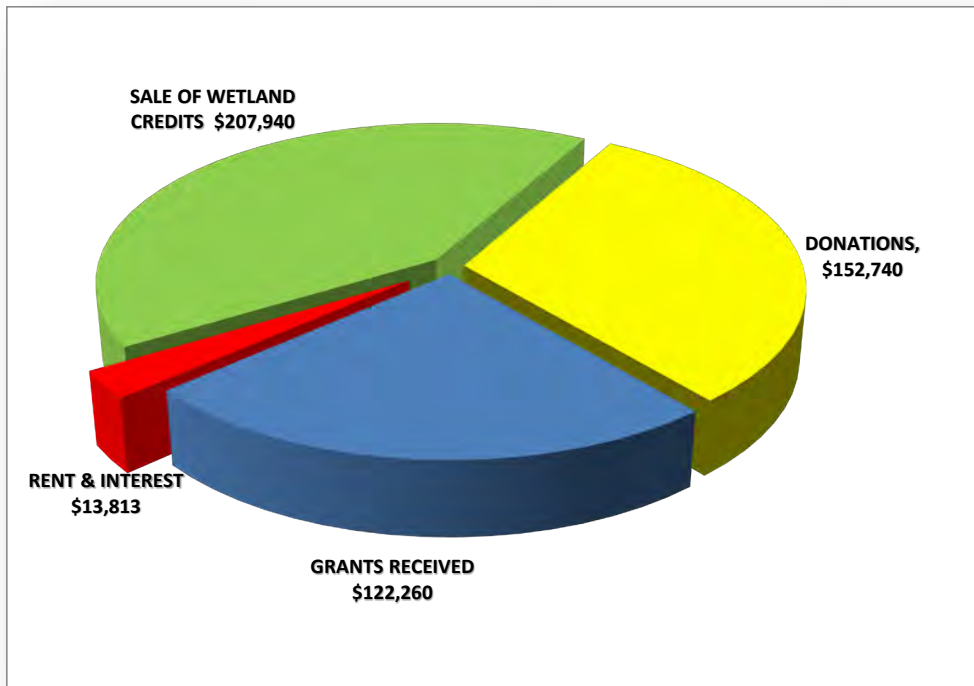
CONSERVATION TRUST FUND NARRATIVE

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

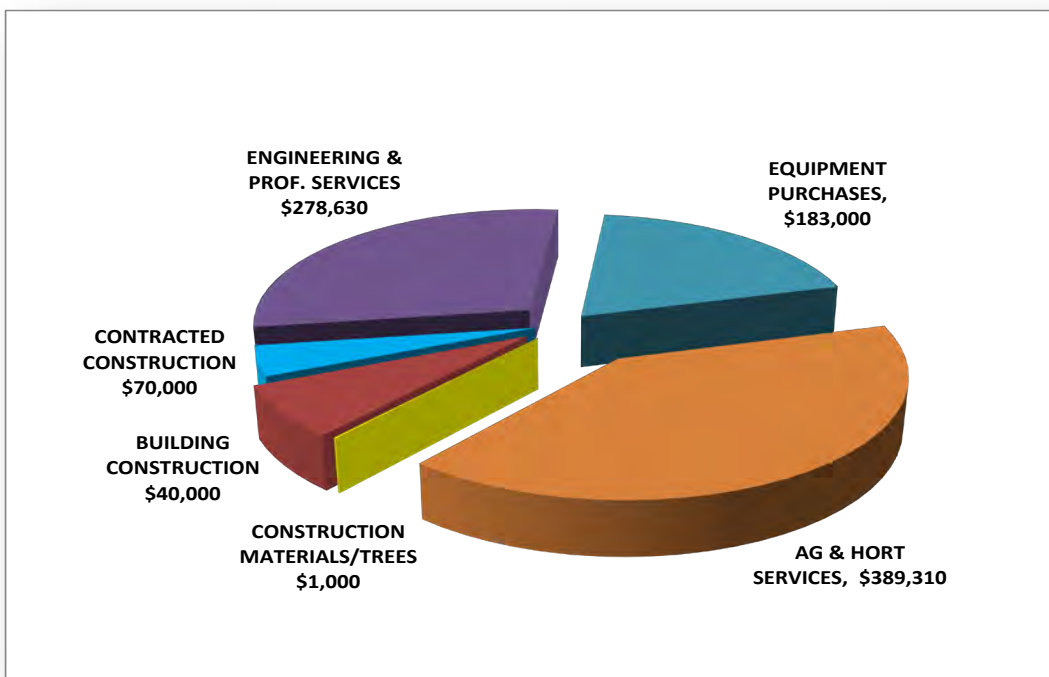
CONSERVATION TRUST FUND CASH STATEMENT

	FY19	FY20	FY21	FY21	FY22
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	2,855,253	959,998	122,260	1,231,096	-
Charges for service			-	-	-
Use of money and property	100,021	244,497	433,123	83,123	221,753
Miscellaneous	7,848	15,046	22,000	479,467	153,740
Total revenues	2,963,122	1,219,541	577,383	1,793,686	375,493
Expenditures					
Operating					
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	2,439,730	1,259,442	1,124,737	1,738,397	961,940
Total expenditures	2,439,730	1,259,442	1,124,737	1,738,397	961,940
Excess (deficiency) of revenues over (under) expenditures	523,392	(39,901)	(547,354)	55,289	(586,447)
Other financing sources (uses):					
Proceeds of General Long-term debt	29,000	-	-	-	146,000
Transfers in	106,030	191,029	173,003	152,741	198,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	135,030	191,029	173,003	152,741	344,000
Net Change in Fund Balances	658,422	151,128	(374,351)	208,030	(242,447)
FUND BALANCES - Beginning of year	71,558	729,980	526,030	881,108	588,443
FUND BALANCES - End of year	\$729,980	\$881,108	\$151,679	\$1,089,138	\$345,996

CONSERVATION TRUST FUND FY22 BUDGETED REVENUES BY SOURCE



CONSERVATION TRUST FUND FY22 BUDGETED EXPENDITURES BY PROGRAM



LAW ENFORCEMENT PROCEEDS FUND NARRATIVE

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

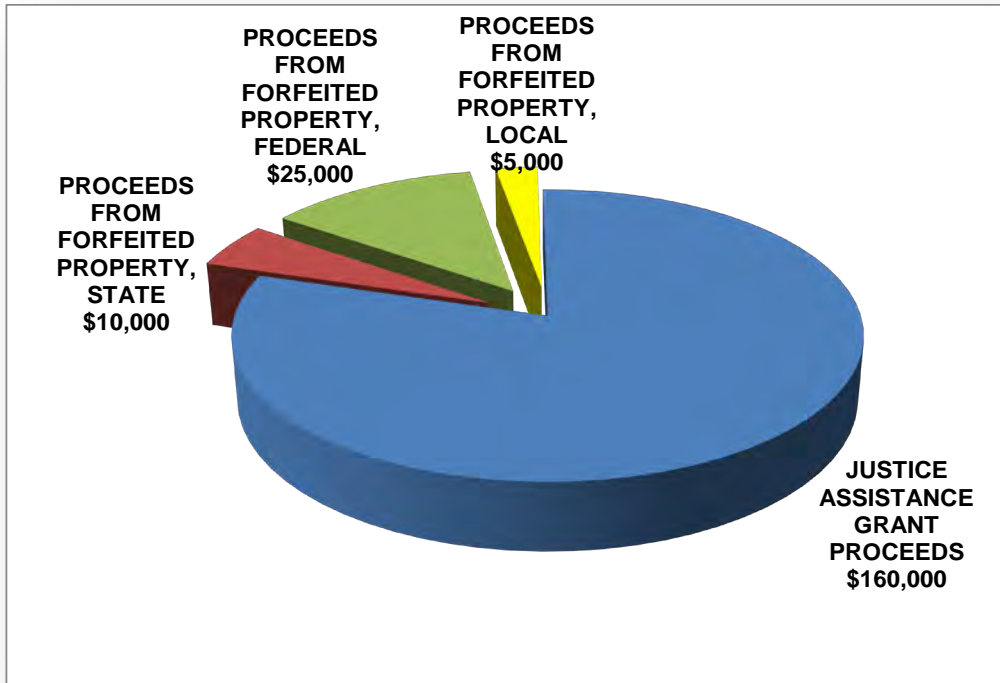
When the forfeiture proceedings are completed, a portion of the funds goes either to the State of Iowa or to the United States, depending on the jurisdiction of the forfeiture. The remaining funds are distributed to local law enforcement entities including the Johnson County Sheriff's Office and the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

In addition to forfeiture funds, the Law Enforcement Proceeds fund 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 FY22 there is revenue of \$160,000 budgeted from a Justice Assistance Grant (JAG) and \$40,000 from forfeiture proceeds.

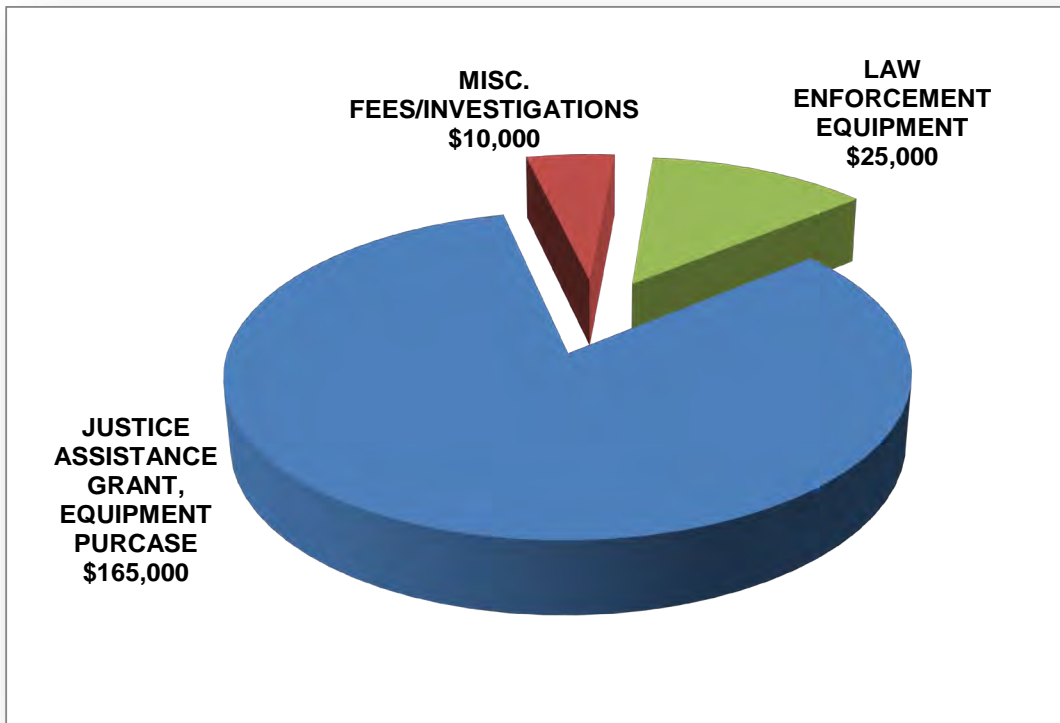
LAW ENFORCEMENT PROCEEDS FUND CASH STATEMENT

	FY19	FY20	FY21	FY21	FY22
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County taxes	\$-	\$-	\$-	\$-	\$-
Intergovernmental	-	3,903	195,000	195,000	195,000
Charges for service	-	-	-	-	-
Use of money and property	793	646	-	-	-
Miscellaneous	-	-	5,000	5,000	5,000
Total revenues	793	4,549	200,000	200,000	200,000
Expenditures					
Operating					
Public Safety and Legal Services	-	5,781	200,000	200,000	200,000
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	-	5,781	200,000	200,000	200,000
Excess (deficiency) of revenues over (under) expenditures	793	(1,232)	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	793	(1,232)	-	-	-
FUND BALANCES - Beginning of year	40,043	40,836	40,836	39,604	39,589
FUND BALANCES - End of year	\$40,836	\$39,604	\$40,836	\$39,604	\$39,589

LAW ENFORCEMENT PROCEEDS FUND FY22 BUDGETED REVENUES BY SOURCE



LAW ENFORCEMENT PROCEEDS FUND FY22 BUDGETED EXPENDITURES BY PROGRAM



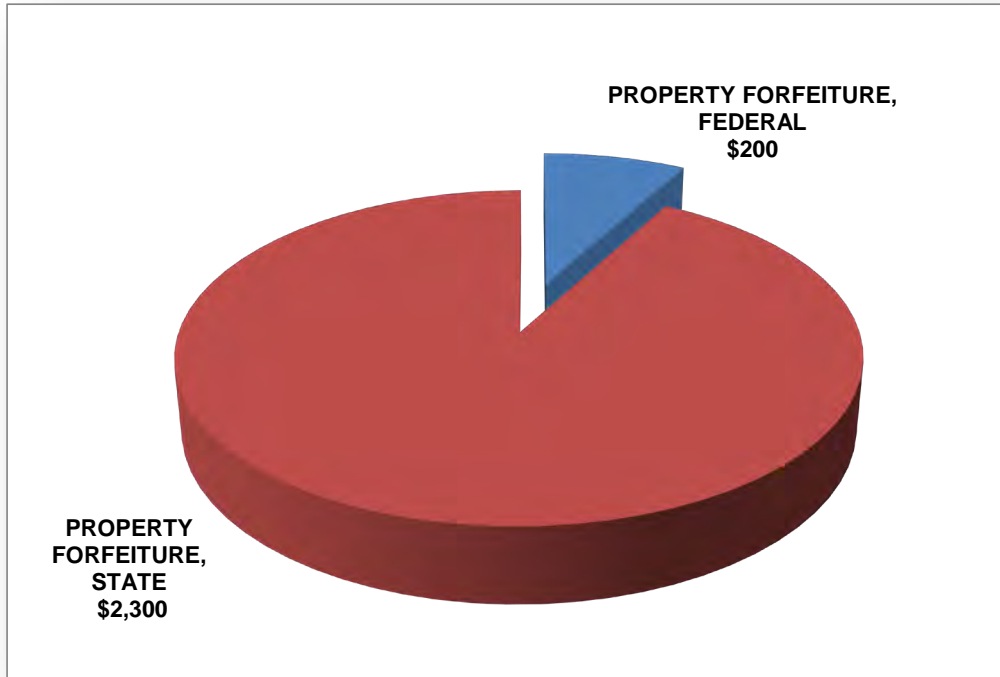
PROSECUTOR FORFEITURE PROCEEDS FUND NARRATIVE

Both the State and Federal law contain provisions that allow law enforcement agencies to seize property for forfeiture if that property is illegal to possess, is determined to be proceeds from illegal conduct giving rise to forfeiture or is property that was used or intended to be used, to facilitate conduct, giving rise to forfeiture (Iowa Code, Chapter 809). If property is seized, the prosecuting attorney must make a determination of whether the property can be forfeited. When the forfeiture proceedings are completed, a portion of the funds goes either to the State of Iowa or to the United States, depending on the jurisdiction of the forfeiture. The remaining funds are distributed to local law enforcement entities including the Johnson County Sheriff's Office and the Johnson County Attorney's Office. The percentage of funds distributed to each entity is predetermined by a 28E agreement between the Johnson County Attorney's Office and the other law enforcement agencies.

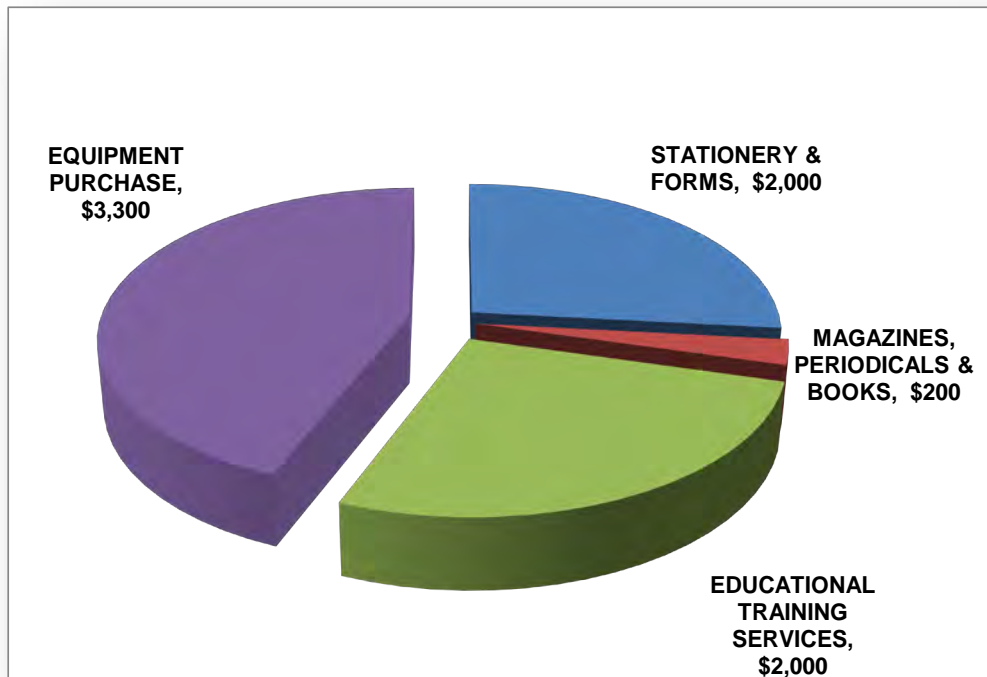
PROSECUTOR FORFEITURE PROCEEDS FUND CASH STATEMENT

	FY19	FY20	FY21	FY21	FY22
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	1,130	7,527	2,500	2,500	2,500
Total revenues	1,130	7,527	2,500	2,500	2,500
Expenditures					
Operating					
Public Safety and Legal Services	617	7,388	7,500	7,500	7,500
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	617	7,388	7,500	7,500	7,500
Excess (deficiency) of revenues over (under) expenditures	513	139	(5,000)	(5,000)	(5,000)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	513	139	(5,000)	(5,000)	(5,000)
FUND BALANCES - Beginning of year	44,411	44,924	43,743	45,063	40,063
FUND BALANCES - End of year	\$44,924	\$45,063	\$38,743	\$40,063	\$35,063

PROSECUTOR FORFEITURE PROCEEDS FUND FY22 BUDGETED REVENUES BY SOURCE



PROSECUTOR FORFEITURE PROCEEDS FUND FY22 BUDGETED EXPENDITURES BY PROGRAM



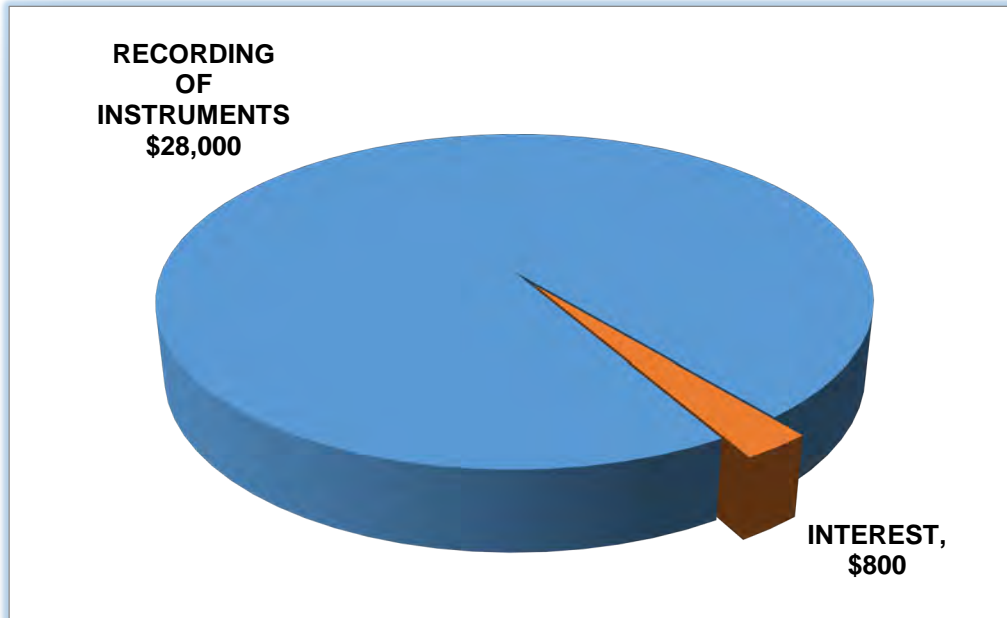
RECORDER'S RECORDS MANAGEMENT FUND NARRATIVE

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.

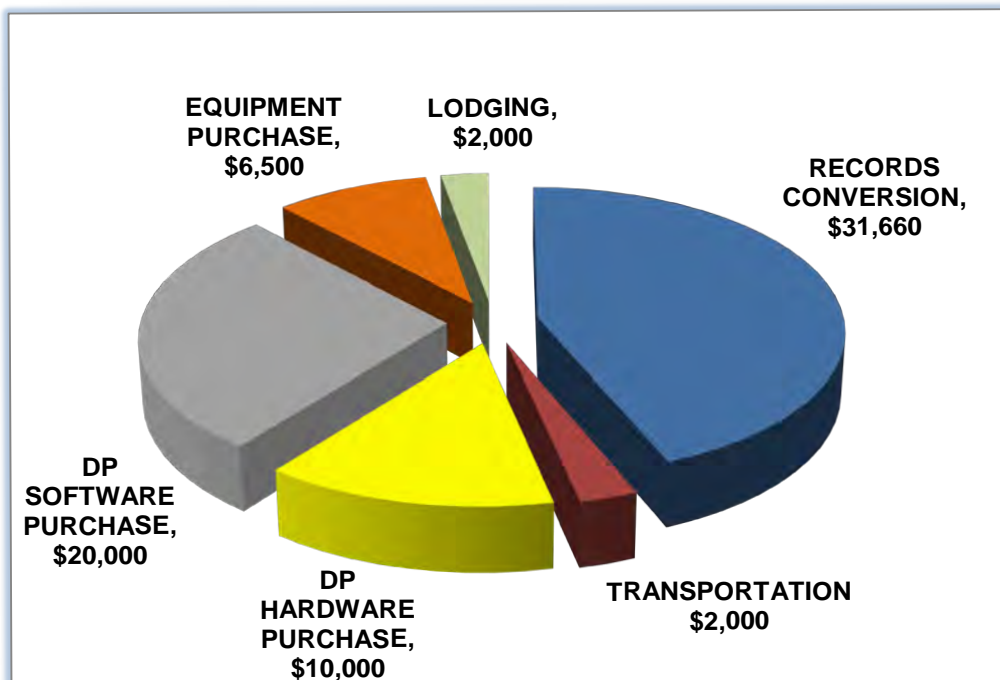
RECORDER'S RECORDS MANAGEMENT FUND CASH STATEMENT

	FY19	FY20	FY21	FY21	FY22
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	23,701	29,246	28,000	28,000	29,000
Use of money and property	1,407	1,612	800	800	800
Miscellaneous	-	-	-	-	-
Total revenues	25,108	30,858	28,800	28,800	29,800
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Governmental Services to Residents	122,487	200	72,160	72,160	39,000
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	122,487	200	72,160	72,160	39,000
Excess (deficiency) of revenues over (under) expenditures	(97,379)	30,658	(43,360)	(43,360)	(9,200)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	(97,379)	30,658	(43,360)	(43,360)	(9,200)
FUND BALANCES - Beginning of year	151,593	54,214	63,964	84,872	41,482
FUND BALANCES - End of year	\$54,214	\$84,872	\$20,604	\$41,512	\$32,282

RECORDER'S RECORDS MANAGEMENT FUND FY22 BUDGETED REVENUES BY SOURCE



RECORDER'S RECORDS MANAGEMENT FUND FY22 BUDGETED EXPENDITURES BY PROGRAM



SPECIAL RESOURCE ENHANCEMENT (REAP) 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 state's natural resource license plates. The program is authorized to receive \$20 million per year until 2021, but the State legislature sets the amount of REAP funding every budget year. In FY21, REAP was appropriated \$12 million, down from \$16 million in FY17.

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

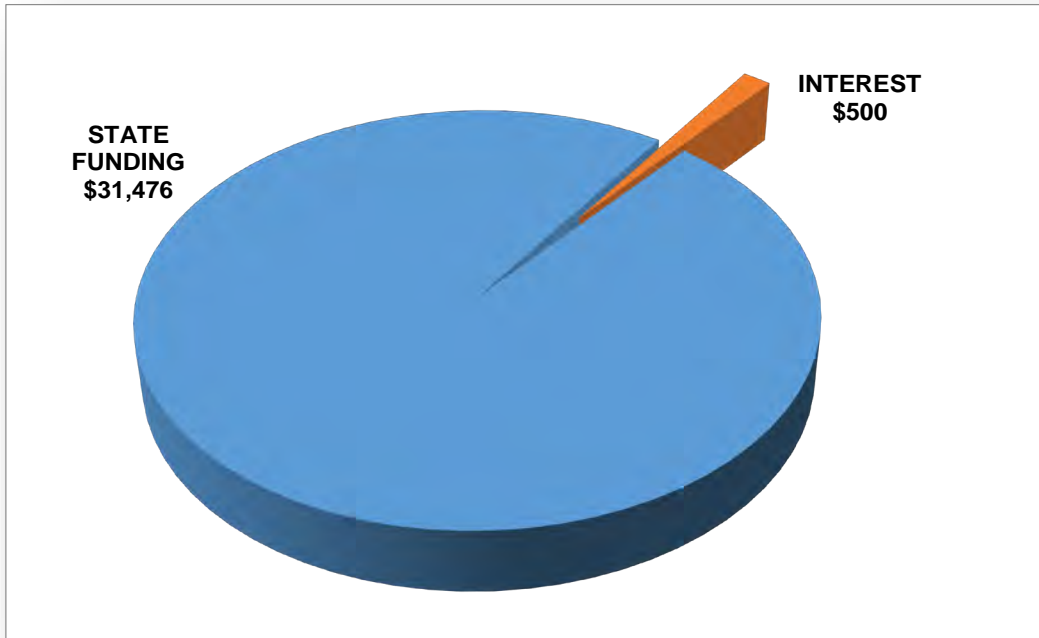
1. Department of Natural Resources
2. Department of Agriculture and Land Stewardship, Division of Soil Conservation
3. Department of Cultural Affairs, State Historical Society
4. Department of Transportation

The annual REAP allocation that is available to County Conservation Boards is 20% of the total amount, which is administered by the IDNR. This 20% is divided into three categories: a competitive grant program, an equal per-county distribution, and per capita (county population) distribution. The County Conservation Board may use the funds for projects such as education related programs, facility construction and maintenance, restoration of natural resources, trails, project planning and essentially any project or program that is natural resource based, including land acquisition and water quality projects. The funding available to counties cannot be used for athletic type developments such as playgrounds and ball fields.

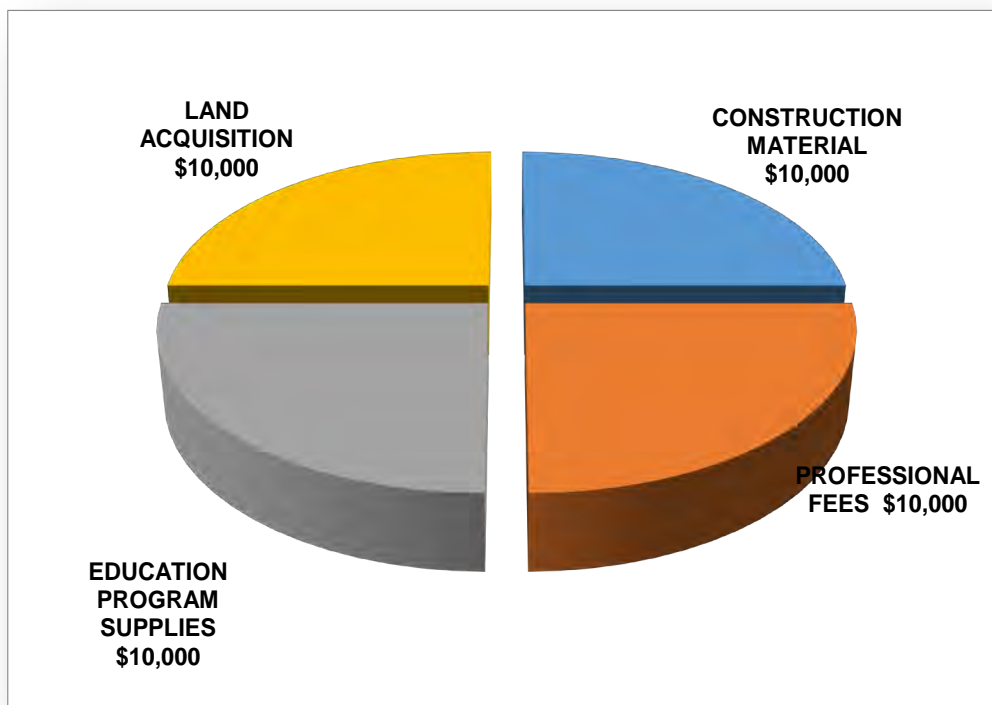
SPECIAL RESOURCE ENHANCEMENT FUND CASH STATEMENT

	FY19	FY20	FY21	FY21	FY22
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County taxes					
Intergovernmental	31,906	38,379	31,476	31,476	31,476
Charges for service	-	-	-	-	-
Use of money and property	7,420	6,163	500	500	500
Miscellaneous	-	-	-	-	-
Total revenues	39,326	44,542	31,976	31,976	31,976
Expenditures					
Operating					
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	82,965	27,349	50,000	181,000	40,000
Total expenditures	82,965	27,349	50,000	181,000	40,000
Excess (deficiency) of revenues over (under) expenditures	(43,639)	17,193	(18,024)	(149,024)	(8,024)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	(43,639)	17,193	(18,024)	(149,024)	(8,024)
FUND BALANCES - Beginning of year	383,612	339,973	326,949	357,166	284,744
FUND BALANCES - End of year	\$339,973	\$357,166	\$308,925	\$208,142	\$276,720

SPECIAL RESOURCE ENHANCEMENT FUND FY22 BUDGETED REVENUES BY SOURCE



SPECIAL RESOURCE ENHANCEMENT FUND FY22 BUDGETED EXPENDITURES BY PROGRAM



COUNTY DEPARTMENTS AND ELECTED OFFICES

AMBULANCE DEPARTMENT



Department Description:

[Johnson County Ambulance Service \(JCAS\)](#) is owned and operated by the County of Johnson, Iowa. Since its establishment in 1966, the service has been the exclusive provider of emergency ambulance response, pre-hospital emergency care and transportation in Johnson County. Services are provided to over 151,000 residents in a response area of close to

623 square miles. Johnson County Ambulance maintains a fleet of eight ambulances. JCAS staffs three ambulances 24 hours a day, a fourth ambulance staffed 16 hours a day Sunday – Thursday and 20 hours a day Friday and Saturday, and a fifth ambulance staffed 8 hours a day. Two trucks are located in downtown Iowa City, one in Coralville at Coralville Fire Department #2, one on the east side of Iowa City at Iowa City Fire Department #4 and one at Johnson County Secondary Roads on the west side of Iowa City. The remaining three trucks are used as backup or for special events.

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

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

Along with JCAS, the Emergency Medical Services (EMS) system in Johnson County is comprised of a combination of volunteer and paid professional first responder agencies located throughout the county, 911 dispatch centers, and hospital emergency departments. This provides for a tiered response to calls for service. The service is an active supporter of these agencies, providing a liaison to each to assist with training and other logistical issues. The service also provides support by responding to and standing by at fire, hazardous materials, and high-risk law enforcement scenes.

The service is active in providing public education regarding EMS. Along with the Johnson County EMS Association and Johnson County Safe Kids, the service participates in an annual EMS Awareness Fair. Staff also meets with a variety of groups and organizations throughout the year providing information about the EMS system, safety and injury prevention.

AMBULANCE DEPARTMENT (continued)

FY22 Budgetary Goals:

- Goal:** Incorporate dual facing drive cameras and telemetric fleet management to our current driver's safety program.
Measurable outcome: Decrease unnecessary driving risks by curbing behaviors with telemetric based driving software. Decrease wear and tear on ambulances. Build safer culture with data-driven coaching. Prevent accidents before they happen. Real time detection of safety-critical events and auto-uploaded footage aids in issues of litigation and liability.
- Goal:** Added staffing for coverage in peak areas at peak times allowing us to have response times suitable with state requirements.
Measurable outcome: Added staffing will reduce response times, provide critical lifesaving care in the recommended response guidelines, and improve survival to discharge times for patients with illness or injuries that are time critical.
- Goal:** Incorporate Pulse Point into our community
Measurable outcome: Improve cardiac arrest survival rates in our community with a software that will alert individuals of someone requiring CPR and where the closest AED is located. In FY20, JCAS assisted the Kerber Heart Safe Community Initiative secure grant funds for CPR training and AEDS. The combined efforts of local organizations with Pulse Point and the abilities of our community will take cardiac arrest survival to the next level.

Accomplishments in FY21:

- Added 1.0 FTE of paramedics to staff ambulance extra hours per day
- \$15,000 for additional training of staff
- \$15,000 for accreditation by Commission on the Accreditation of Ambulance Services (CAAS)
- Service calls are estimated to increase 4.5% to 12,390 calls

Budget Highlights for FY22:

- Decrease in budgeted revenues of \$25,000 or 1% compared to FY21 due to estimated collections of delinquent medicare and medicaid payments by the state
- Increase in budgeted personnel expenditures of \$490,738 or 10.1% compared to FY21 mainly due to adding GuideLink Center Paramedics to Ambulance payroll
- Increase in budgeted operations expenses of \$360,929 or 84.6% compared to FY21 mainly due to medicare and medicaid reimbursements to be paid to the state for collection efforts
- Will purchase an additional ambulance and equipment for \$277,255 to replace a crashed ambulance and add cameras to all ambulances for \$11,376

AMBULANCE DEPARTMENT (continued)

Ambulance Financial Summary Table:

Ambulance	Dept 01					
	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,451,251	3,111,510	2,429,504	2,404,504	(25,000)	-1.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,758,766	1,639,488	1,807,812	1,807,812	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	1,225	10,000	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	3,211,242	4,760,998	4,237,316	4,212,316	(25,000)	-0.6%
Expenses:						
Personnel	4,110,204	4,195,424	4,880,487	5,371,225	490,738	10.1%
Operating	346,842	992,529	426,635	787,564	360,929	84.6%
Capital /Technology	229,853	540,620	356,789	645,420	288,631	80.9%
Total	4,686,899	5,728,573	5,663,911	6,804,209	1,140,298	20.1%

Ambulance Performance Measure:

	Projected FY2022	Estimated FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Ambulance:					
# of service calls	13,522	12,878	11,788	11,752	10,770

COUNTY ATTORNEY'S OFFICE



Office Description:

[The County Attorney](#) is the County's duly elected legal counsel and represents the interests of Johnson County and the State of Iowa according to the Iowa Code. Some of the County Attorney's duties are: to prosecute state criminal cases, provide assistance to victims of crime, advise Johnson County departments and officers in legal matters, prosecute juvenile delinquencies, bring Child in Need of Assistance cases, represent applicants in involuntary commitments, coordinate collection of past due fines and victim restitution, and assist with forfeiture of

property connected to criminal activity as prescribed by law.

FY22 Budgetary Goals:

- Goal:** Implement diversity/implicit bias best practices for the JCAO and court staff. We want to bring in trainers to educate us and help adopt new policies and practices to address the racial disparity in the criminal justice system. (COVID-19 delayed our accomplishing this in the present fiscal year.)
Measurable outcome: Implementation of specific training for County Attorney's Office staff and court personnel. Adoption of new practices within the County Attorney's Office.
- Goal:** Increase efficiency with a cloud-based case management system that will allow employees to work faster and more efficiently, including remotely.
Measurable outcome: Obtain a new or improved case management system which will make us more efficient in case processing. It will also expand our ability to monitor and increase collections.

Accomplishments in FY21:

- Received a grant to add an additional Victim Witness Coordinator which allowed us to increase our personal contact with victims, especially in domestic violence cases
- Had two long term employees retire so have additional retirement payout expenses, but will hire new employees at lower rate
- Had two agencies switch to on-line evidence access instead of copying evidence and sending it out. This has saved money and time for the legal assistants.

Budget Highlights for FY22:

- No change in budgeted revenues of \$567,405 compared to FY21
- Added 1.0 FTE Assistant County Attorney II for civil cases at \$136,648
- Increase in budgeted personnel expenditures of \$281,352 or 7.1% compared to FY21 due to annual salary and benefit increases and the additional position noted above

COUNTY ATTORNEY'S OFFICE (continued)

County Attorney Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	459,381	412,116	566,405	566,405	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	847	1,081	1,000	1,000	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	479	800	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	460,707	413,997	567,405	567,405	0	0.0%
Expenses:						
Personnel	3,114,084	3,262,304	3,989,992	4,271,344	281,352	7.1%
Operating	75,897	74,093	117,682	117,682	-	0.0%
Capital/Technology	87,532	68,505	79,880	83,880	4,000	5.0%
Total	3,277,513	3,404,902	4,187,554	4,472,906	285,352	6.8%

County Attorney Performance Measure:

	Projected	Estimated	Actual	Actual	Actual
	FY2022	FY2021	FY2020	FY2019	FY2018
County Attorney:					
# of felonies and aggravated misdemeanor cases	1020	864	1,096	1,253	1,197

COUNTY AUDITOR'S OFFICE



Office Description:

[The Auditor's Office](#) performs a wide range of functions including elections administration, accounting, real estate, and minutes. The office maintains voter registration records and conducts all federal, state, and local elections in the County. The office issues all payroll and accounts payable payments for the County, maintains detailed ledgers for all County funds, and performs other accounting functions. The office maintains GIS parcel data, maintains the records of current property ownership within the County, compiles

property tax levies, calculates property taxes and certifies the annual budgets to the State. As clerk to the Board of Supervisors, the office records the minutes of all Board meetings, publishes formal minutes and other official notices, compiles minute books and ordinance books, records bids, and maintains files of all executed contracts and agreements. The office also issues Community IDs to County residents to ensure that all community members can fully participate in the economic and social life of Johnson County.

FY22 Budgetary Goals:

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

Accomplishments in FY21:

- Successfully conducted a General Election with record voting during the COVID-19 pandemic. Quickly implemented many new procedures, including drive-through early voting, to allow voting while ensuring the safety of staff, election workers, and voters
- During the COVID-19 pandemic, quickly implemented a rotating work-from-home plan to safeguard employees, while continuing to provide excellent customer service to the public
- Reduced publication costs by publishing text summaries, instead of full text, of proclamations, resolutions, and ordinances in the formal meeting minutes published in official newspapers

COUNTY AUDITOR'S OFFICE (continued)

Budget Highlights for FY22:

- Decreased budgeted revenues by \$266,166 or 56.9% from the FY21 budget. The decrease is mainly due to loss of a grant for \$336,275 during the Covid-19 voting period.
- Decreased budgeted personnel expenditures by \$140,869 or 5.8% compared to FY21 due to no major elections in FY22.
- Decrease in budgeted operations expenses of \$108,145 or 25.8% compared to FY21 mainly due to no major elections in FY22.
- Technology decreased due to vehicle purchase in FY21 but added voting machine purchase in FY22

County Auditor Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	99,718	166,404	119,016	190,000	70,984	59.6%
Licenses & Permits	9,237	10,065	9,450	9,350	(100)	-1.1%
Charges for Services	2,012	2,236	2,675	2,050	(625)	-23.4%
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	348	336,475	50	(336,425)	-100.0%
Other Financing Sources	-	3,125	-	-	-	-
Total	110,967	182,178	467,616	201,450	(266,166)	-56.9%
Expenses:						
Personnel	2,015,744	1,874,726	2,425,264	2,284,395	(140,869)	-5.8%
Operating	211,070	256,701	419,615	311,470	(108,145)	-25.8%
Capital/Technology	80,081	70,251	128,233	117,805	(10,428)	-8.1%
Total	2,306,895	2,201,678	2,973,112	2,713,670	(259,442)	-8.7%

County Auditor Performance Measures:

	Projected FY2022	Estimated FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Auditor/Elections:					
# of claims processed	21,500	20,300	20,737	22,100	18,700
# of registered voters	88,400	88,400	97,739	94,148	97,002

BOARD OF SUPERVISORS OFFICE



Department Description:

[The Board of Supervisors](#) is comprised of five members, elected at large, with each serving a four-year term. Any vacancy occurring in the Board between elections is filled by appointment by a committee of the County Auditor, the County Treasurer and the County Recorder, or by Special Election.

The Board is the legislative body of the County and is empowered to:

- Make appointments to non-elective county offices and to county boards and commissions
- Fill vacancies in elective county offices occurring in the interim between elections except vacancies occurring in its own membership
- Approve compensation for county employees other than elected officials and, subject to the limitations imposed by the Compensation Board, approve compensation for elected officials
- Allow claims against the County and order payment of those claims
- Enter into contracts in the name of the County for the purchase, sale, or lease of property, including real estate, and for the purchase of services
- Require reports of county officers on subjects connected with the duties of their offices
- Approve budget proposals of county offices and levy property taxes to raise revenues
- Manage all county buildings and grounds
- Supervise construction and maintenance of the secondary roads system
- Establish building and planning zones for unincorporated areas of the County
- Make official canvass of votes cast in the County for elections
- Approve applications for beer, liquor, and cigarette sales permits for establishments outside incorporated areas
- Approve applications for fireworks display permits occurring outside incorporated areas
- Approve homestead tax credit applications and military service tax credit applications

FY22 Budgetary Goals:

1. **Goal:** Finish FY22 at budgeted revenues and under budgeted expenditures.

Measurable outcome: Expenditures do not exceed \$1,543,129.

2. **Goal:** Meet the year one and year two goals of the January 1, 2020 to June 30, 2022 Strategic Plan.

Measurable outcome: Listed goals that are the responsibility of the Board Office are met and completed within budget.

BOARD OF SUPERVISORS OFFICE (continued)

Accomplishments in FY21:

- Hired Special Projects Manager
- Hired Inclusion and Equity Specialist
- Hired Media Production and Technology Specialist
- Added closed captioning to streaming meetings
- Implemented Board Room upgrades of equipment and technology

Budget Highlights for FY22:

- No change in budgeted revenues compared to FY21
- Increased budgeted personnel expenses of \$179,888 or 14.2% compared to FY21 due to annual salary and benefit increases
- Technology increase of \$31,740 for employee survey software

Board of Supervisors Financial Summary Table:

	FY2019 Actual	FY2020 Actual	FY2021 Amended	FY2022 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	760	720	800	800	-	0.0%
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	760	720	800	800	0	0.0%
Expenses:						
Personnel	879,404	1,015,676	1,264,001	1,443,889	179,888	14.2%
Operating	39,193	28,877	89,790	99,240	9,450	10.5%
Capital/Technology	24,897	75,792	73,410	105,150	31,740	43.2%
Total	943,494	1,120,345	1,427,201	1,648,279	221,078	15.5%

Board of Supervisors Performance Measure:

	Projected FY2022	Estimated FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Board of Supervisors:					
# of meetings staffed by Supervisors	380	380	389	378	396

CONSERVATION DEPARTMENT



Department Description:

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

FY22 Budgetary Goals:

- Goal:** Get all the new solar arrays at the North Shop, Kent Park and Pechman Creek Delta on-line and functioning, including a dashboard so members of the public and staff can access information about how the system is functioning.
Measurable outcome: Transparency and communication in county operations, amount of electricity produced by each system and volume of CO2 reduction realized from decreased use of fossil fuels.
- Goal:** Continue to secure grants and donations to leverage county funds.
Measurable outcome: Amount of grants and donations received.
- Goal:** Complete tasks in-house as much as possible to save money and reduce the cost of projects.
Measurable Outcome: Value of the services and jobs completed to offset external costs.

Accomplishments in FY21:

- Secured \$400,000 REAP grant for leveraging bond funds.
- Received \$11,026 in donations for water quality improvement projects through the Wings2Water partnership with the Eastern Iowa Airport.
- Secured \$377,260 Transportation Alternatives Program (TAP) grant for the Clear Creek Trail extension design and engineering – leveraging bond funds..
- Solar array installed at the North Shop and currently processing the activation documents with Linn County REC to bring the system on-line by November 30, 2020..

CONSERVATION DEPARTMENT (continued)

Budget Highlights for FY22:

- Decreased budgeted revenues by \$2,038 or 1.0% compared to FY21 due to no derecho storm grant in FY22
- Increased budgeted expenditures by \$252,795 or 8.3% compared to FY21 primarily from the addition of a new staff member and annual salary and benefit increases
- Added 1.0 FTE Assistant Operations Superintendent

Conservation Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	17,035	-	(17,035)	
Licenses & Permits	-	-	-	-	-	
Charges for Services	107,288	143,996	170,440	185,440	15,000	8.8%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	3,163	8,675	8,563	8,560	(3)	-0.0%
Other Financing Sources	203	69	4,000	4,000	-	0.0%
Total	110,654	152,740	200,038	198,000	(2,038)	-1.0%
Expenses:						
Personnel	2,107,343	2,319,001	2,629,899	2,876,648	246,749	9.4%
Operating	343,188	344,965	416,743	418,708	1,965	0.5%
Capital/Technology	12,705	10,706	12,494	16,575	4,081	32.7%
Total	2,463,236	2,674,672	3,059,136	3,311,931	252,795	8.3%

Conservation Department Performance Measures:

	Projected FY2022	Estimated FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Conservation:					
# of camper nights	9,548	9,548	6,185	4,390	4,689
# of acres managed	2,720	2,637	2,476	2,389	2,299

FINANCE DEPARTMENT



[Transparency Portal](#)



[Budget](#)



[Quarterly-Monthly Reports](#)



[TIF/Debt](#)



[Audit Reports](#)



[Financial Policies](#)



[Additional Resources](#)

Department Description:

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

The Finance Department provides these services to the County:

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

FY22 Budgetary Goals:

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

Accomplishments in FY21:

- Received sixth Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA)
- Received sixth Certificate of Achievement for Excellence in Financial Reporting from GFOA
- Reduced training and registration costs in the department
- Added fiscal agent duties for East Central Iowa Workforce Development (department 63)

FINANCE DEPARTMENT (continued)

Budget Highlights for FY22:

- No revenues are budgeted, which is unchanged from FY21
- Increase in budgeted personnel expenses of \$9,284 or 2.5% compared to FY21 primarily due to annual salary and benefit increases

Finance Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	-	-	-	-	0	0.0%
Expenses:						
Personnel	332,023	344,261	375,442	384,726	9,284	2.5%
Operating	1,876	2,424	12,250	10,450	(1,800)	-14.7%
Capital/Technology	15,024	75,393	14,150	14,150	-	0.0%
Total	348,923	422,078	401,842	409,326	7,484	1.9%

Finance Department Performance Measures:

	Projected FY2022	Estimated FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Finance:					
# of GFOA Awards received (Financial Report, PAFR, Budget Book)	3	3	3	3	3
# of findings and questioned costs on federal awards	0	0	0	0	0

HUMAN RESOURCES DEPARTMENT



Department Description:

The [Human Resources Department](#) keeps Johnson County in compliance with employment laws, assists employees with employment related issues, and enhances the work environment. Services include:

- Recruiting and Retention
- Orientation and Training
- Compensation and Benefit Administration
- Diversity and Inclusion
- Safety/Worker's Compensation
- Risk Management
- Policy Administration
- Employee/Labor Relations
- Counseling for Employees and Managers
- Employee Events and Communications

FY22 Budgetary Goals:

1. **Goal:** Provide better service to our customers through improving responsiveness.
Measurable outcome: Individual and comprehensive attention to specific issues, and timely relevant service with feedback. Dedicated time and attention to achieving strategic initiatives.
2. **Goal:** Provide employee benefits package that is competitive to continue to attract and retain outstanding employees and increase employee satisfaction.
Measurable outcome: ratings on exit interview questionnaire to inquiries of clear understanding of the County's benefit programs and benefits were competitive.
3. **Goal:** Enhance Family Care policies.
Measurable outcome: Employer of choice - ability to attract and retain outstanding employees; employee job satisfaction.
4. **Goal:** Utilize a professional entity to conduct an employee survey every two years.
Measurable outcome: Goals of survey established by the Board of Supervisors. Survey conducted and results presented by June 1, 2021.

Accomplishments in FY21:

- Implemented Baker Tilly non-bargaining compensation and classification study to address the need for equitable, flexible, and competitive compensation. Board approved the new pay plan plus two phases recognizing employee credit for previous service/percentage through pay scale with "mirrored placement" (10.3% 12/29/2019 & 35% 7/1/2020). This will hopefully increase our ability to recruit and retain quality employees. Continue to encourage fair and equal treatment of employees under the plan.
- Promoted diversity and inclusivity hosting "White Fragility" with Ellie Krug (Zoom training) and initiated Beyond the Book with Diversity & Inclusion Committee taking first lead discussing White Fragility.

HUMAN RESOURCES DEPARTMENT (continued)

Budget Highlights for FY22:

- Budgeted revenues remain unchanged from FY21
- Increased budgeted expenditures by \$70,183 or 13.0% compared to FY21 due to annual salary and benefit increases and FY21 budgeted amount was too low
- Increased budgeted operations expenses by \$19,234 for HR consulting and an organizational survey
- Increased employee dental plan maximum at no cost to the county
- Added additional employee group life insurance at no cost to the county

Human Resources Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	3,000	3,000	3,000	-	-
Licenses & Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	-	3,000	3,000	3,000	0	0.0%
Expenses:						
Personnel	461,686	504,716	537,834	608,017	70,183	13.0%
Operating	27,643	32,212	53,193	72,427	19,234	36.2%
Capital/Technology	9,445	9,917	9,917	10,513	596	6.0%
Total	498,774	546,845	600,944	690,957	90,013	15.0%

Human Resources Department Performance Measure:

In Development

INFORMATION TECHNOLOGY DEPARTMENT



Department Description:

The [Information Technology \(IT\) Department](#) provides computer service and support to all county departments with the goal of enabling increased productivity and better service to the public by:

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

FY22 Budgetary Goals:

1. **Goal:** Continue participating in joint fiber projects or use other agency ducts where feasible.
Measurable outcome: Cost savings for County infrastructure.
2. **Goal:** Partner with University of Iowa, Iowa City, and Coralville in Ortho-photography.
Measurable outcome: Cost savings due to County not having to purchase Ortho-photography as often.

Accomplishments in FY21:

- Partnered with Iowa City for fiber access to GuideLink Center building
- Hired Cyber Security Analyst
- Hired Business Systems Analyst

Budget Highlights for FY22:

- Decrease in budgeted revenues of \$38,000 or 45.1% compared to FY21 due to GIS revenue will not be received in FY22. GIS revenue received every other year.
- Increase in budgeted personnel expenditures of \$55,415 or 3.1% compared to FY21 due to annual salary and benefit increases
- Decrease in general software/hardware expenses of \$159,619 or 13.4% compared to FY21 mainly due to less network hardware purchases in FY22

INFORMATION TECHNOLOGY DEPARTMENT (continued)

Information Technology Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	78,000	39,000	39,000	39,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	36	50	200	200	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	36,763	1,378	40,000	2,000	(38,000)	-95.0%
Other Financing Sources	10,050	8,430	5,000	5,000	-	0.0%
Total	124,849	48,858	84,200	46,200	(38,000)	-45.1%
Expenses:						
Personnel	1,295,040	1,449,625	1,802,715	1,858,130	55,415	3.1%
Operating	45,946	17,866	22,255	22,255	-	0.0%
Capital/Technology	827,101	902,761	1,191,605	1,031,986	(159,619)	-13.4%
Total	2,168,087	2,370,252	3,105,075	3,000,071	(105,004)	-3.4%

Information Technology Department Performance Measure:

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

MEDICAL EXAMINER DEPARTMENT



Department Description:

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

The department consists of a medical examiner, deputy medical examiners, a medical examiner administrative director, a medical examiner supervisor, and medical examiner investigators.

The medical examiner is appointed by the Johnson County Board of Supervisors for a two-year term. The medical examiner appoints deputy medical examiners who function as the medical examiner in his absence. Every medical examiner must be a licensed physician; the medical examiner and both deputy medical examiners are board-certified forensic pathologists. The medical examiner and deputy medical examiners are available 24 hours/day.

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

FY22 Budgetary Goals:

- Goal:** Maintain NAME accreditation in 2022
Measurable outcome: Accreditation status maintained
- Goal:** Meet FY21 revenue and expenditure amounts as demand for ME services increases
Measurable outcome: FY21 revenues and expenditures do not increase
- Goal:** Begin sending new MEIs to State specific training in lieu of training in St. Louis. This will save costs on travel, hotel fees, and cost of the training.
Measurable outcome: Implementation and attendance of State specific training

Accomplishments in FY21:

- Established 24 hour in house operations and decreased response time
- Hired 1.0 FTE Medical Examiner Investigator
- Obtained additional vehicle with equipment to respond to two locations at once when needed
- Record department activity: From 7/1/2020 – 4/1/2021, 406 deaths were accepted as cases and were investigated and certified, 572 deaths were reviewed and jurisdiction was declined, and 1058 cremation permits were issued.

MEDICAL EXAMINER DEPARTMENT (continued)

Budget Highlights for FY22:

- Increased budgeted revenues by \$6,350 or 2.3% compared to FY21 due to an increase in reimbursement revenue from expected cremation permits
- Increased budgeted personnel expenditures by \$52,615 or 7.0% compared to FY21 due to addition of part time Medical Examiner Investigator and annual salary and benefit increases
- Only \$3,000 in capital expenses this fiscal year.

Medical Examiner Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	160,337	170,452	193,800	195,000	1,200	0.6%
Licenses & Permits	82,424	79,151	80,850	86,000	5,150	6.4%
Charges for Services	100	249	300	300	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	6,580	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	249,441	249,852	274,950	281,300	6,350	2.3%
Expenses:						
Personnel	494,414	597,450	756,784	809,399	52,615	7.0%
Operating	306,110	351,020	445,400	445,400	-	0.0%
Capital/Technology	-	56,635	118,500	3,000	(115,500)	100.0%
Total	800,524	1,005,105	1,320,684	1,257,799	(62,885)	-4.8%

Medical Examiner Department Performance Measure:

	Projected	Estimated	Actual	Actual	Actual
	FY2022	FY2021	FY2020	FY2019	FY2018
Medical Examiner:					
# of cases investigated	2,085	2,024	1,965	1,828	1,783

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, or developmental disabilities. 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.

A separate program within MH/DS is the Case Management Program. Johnson County Case Management assists persons with disabilities by managing multiple resources, gaining access to services, securing funding for assessed needs, establishing treatment teams, acting as an advocate, and coordination and monitoring of ongoing services. The Case Management program works with individuals who have been diagnosed with an intellectual disability, brain injury, developmental disability, and/or a mental illness. The majority of individuals are accessing the State Waiver programs and must obtain Medicaid. Individuals complete an application with Johnson County Case Management to determine if they are eligible for services in addition to receiving guidance to resources to become eligible.

The Johnson County Case Management program must comply with the Iowa Administrative Code, Chapters 24 & 90. It's accredited every three years by the Department of Human Services Division of Mental Health and Disability Services. A budget is submitted yearly to the Department of Human Services Iowa Medicaid Enterprise.

MENTAL HEALTH & DISABILITY SERVICES DEPARTMENT

The Johnson County Case Management program is cost settled yearly and is a self-sustaining program. Services are billed to Medicaid and those funds pay for costs of running the program.

FY22 Budgetary Goals:

- Goal:** Continue to advocate for financial support for GuideLink Center
Measurable Outcome: Obtain continuing/additional funding in the FY22 budget cycle
- Goal:** Cross-training of administrative staff to assist in additional tasks related to the East Central Region
Measurable Outcome: Administrative staff will learn management of social media and how to perform the HIPAA Risk assessment for the region
- Goal:** Ensure an array of services and supports that promote developmental growth and mental wellness across the lifespan
Measurable Outcome: At a minimum, we will meet core service expectations for children and innovatively develop and assist in the implementation of children's behavioral health services
- Goal:** Promote advanced computer training for staff and expanded use of electronic business processes
Measurable Outcome: Staff will receive additional training in the use of Sharepoint and Teams and explore continued use of new electronic payroll and claims practices

Accomplishments in FY21:

- MH/DS provided \$400,000 in funding to the GuideLink Center
- The East Central Region served approximately 941 unduplicated Johnson County resident clients from 7/1/20-04/30/21 at a cost of approximately \$2.6 million.
- An estimated \$1,825,566 in MHDS fund balance dollars will be expended on behalf of GuideLink Center by June 30, 2021.

Budget Highlights for FY22:

- Decrease in budgeted revenues by \$1,708,097 or -29.3% compared to FY21 due to a decrease in taxes levied because of state legislation
- State legislation moved funding of MH/DS from county property tax levy to state budget
- Decrease in operating budgeted expenditures of \$1,248,800 or 21.3% compared to FY21 due to less reimbursement to the ECR because of a combination of forecasted services for Johnson County and the fund balance amount.
- Purchase a replacement vehicle in FY22 from capital expenses

MENTAL HEALTH & DISABILITY SERVICES DEPARTMENT

Mental Health & Disability Services Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	4,576,237	4,145,074	4,765,462	3,078,376	(1,687,086)	-35.4%
Intergovernmental	976,228	1,003,523	1,064,924	1,043,913	(21,011)	-2.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	39	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	5,552,465	5,148,636	5,830,386	4,122,289	(1,708,097)	-29.3%
Expenses:						
Personnel	692,099	717,433	769,731	793,039	23,308	3.0%
Operating	4,401,868	6,065,567	5,865,368	4,616,568	(1,248,800)	-21.3%
Capital/Technology	-	-	-	30,000	30,000	0.0%
Total	5,093,967	6,783,000	6,635,099	5,439,607	(1,195,492)	-18.0%

Mental Health & Disability Services Department Performance Measure:

	Projected FY2022	Estimated FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Mental Health/Disability Services:					
# of clients served	600	775	296	125	493

PHYSICAL PLANT DEPARTMENT



Department Description:

The [Physical Plant \(PP\) Department](#) is responsible for the care and maintenance of all county properties. The department's goal is to provide the public and county employees with an inviting, clean, and safe place to visit and work.

FY22 Budgetary Goals:

1. **Goal:** Replace HHS building lighting controller
Measurable outcome: Lighting control for the building
2. **Goal:** Jail window replacement
Measurable outcome: Reduced energy bills

Accomplishments in FY21:

- Completed HHS ramp sealing
- Completed HHS window replacement
- Replaced fan coil units for County Courthouse HVAC
- Completed Administration Building south driveway renovation
- Installed County Courthouse south sidewalk

Budget Highlights for FY22:

- Decrease in budgeted revenues by \$7,385 or 24.1% compared to FY21 due to parking fees no longer being collected from employees and reduction of MHDS overhead reimbursement
- Increase in budgeted expenditures by \$85,237 or 4.6% compared to FY21 mainly due to annual salary and benefit increases and utility cost increases
- Slight decrease in budgeted technology expenditures compared to FY21

PHYSICAL PLANT DEPARTMENT (continued)

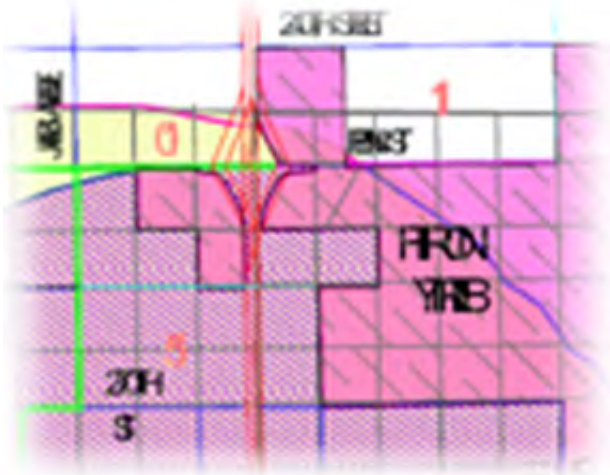
Physical Plant Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	75,946	37,764	-	-	-	0.0%
Use of Money & Property	9,900	9,941	10,100	10,015	(85)	-0.8%
Miscellaneous	16,591	13,024	20,600	13,300	(7,300)	-35.4%
Other Financing Sources	-	-	-	-	-	
Total	102,437	60,729	30,700	23,315	(7,385)	-24.1%
Expenses:						
Personnel	676,642	700,499	797,956	857,671	59,715	7.5%
Operating	762,198	690,613	1,059,158	1,084,680	25,522	2.4%
Capital/Technology	60,001	9,864	75,459	110,000	34,541	45.8%
Total	1,498,841	1,400,976	1,932,573	2,052,351	119,778	6.2%

Physical Plant Department Performance Measure:

In development

PLANNING, DEVELOPMENT & SUSTAINABILITY DEPARTMENT



Department Description:

The [Planning, Development, and Sustainability Department](#) oversees the development of the rural parts of the county and promotes sustainable resources for county operations. The department also handles enforcement of Johnson County's Unified Development Ordinance, which sets out rules for how and where certain buildings can be constructed in the unincorporated areas of the County.

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

FY22 Budgetary Goals:

- Goal:** Train planning staff members in Economic Development practices to support the Board's Strategic Goal to "Strengthen Economic Development Opportunities."
Measurable outcome: A thriving local economy leads to a larger tax base, better job opportunities, and a happier and healthier community. To better promote economic development in the unincorporated area, it is essential to train planning staff in the most current economic development trends and practices as well as those tried and true practices.
- Goal:** Further invest in PDS's greatest asset – the people! This is in line with the Board's Strategic Goal to "Strengthen the Human Resource of Johnson County government"
Measurable outcome: Great employees ultimately are a benefit to the taxpayer. Great employees provide excellent, cost-efficient services. Happy employees tend to stay in their positions longer and allow for greater return on training investments. It also costs the county (time and money resources) to hire and train new employees.

Accomplishments in FY21:

- Have had several cases resolved with the Code Enforcement Inspector
- Amended the Unified Development Ordinance passed in FY20
- Completed 13 storm water management plan reviews
- Planned and began Solarize 21 for the public to purchase solar panels

Budget Highlights for FY22:

- Budgeted revenues stayed the same as FY21
- Increased budgeted expenditures by \$53,297 or 4.2% compared to FY21 mainly due to annual salary and benefit increases and first full year of Code Enforcement Inspector
- Decrease in budgeted capital expenses of \$75,580 compared to FY21 mainly due extra purchases in FY21 not needed in FY22

PLANNING, DEVELOPMENT & SUSTAINABILITY DEPARTMENT (continued)

Planning, Development & Sustainability Department Financial Summary Table:

	FY2019 Actual	FY2020 Actual	FY2021 Amended	FY2022 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	5,500	5,500	5,500	5,500	-	0.0%
Licenses & Permits	291,502	359,851	311,000	311,000	-	0.0%
Charges for Services	24,913	45,553	28,360	28,360	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	800	520	700	700	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	322,715	411,424	345,560	345,560	0	0.0%
Expenses:						
Personnel	977,801	1,009,689	1,130,170	1,171,617	41,447	3.7%
Operating	49,124	67,226	145,377	157,227	11,850	8.2%
Capital/Technology	84,887	734	79,304	3,724	(75,580)	-95.3%
Total	1,111,812	1,077,649	1,354,851	1,332,568	(22,283)	-1.6%

Planning, Development & Sustainability Department Performance Measure:

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

PUBLIC HEALTH DEPARTMENT



Department Description:

The [Public Health Department](#) works to assure a healthy community through community assessment and health planning, policy development and enforcement, health education, access to quality services, preventing epidemics, protecting the environment, and responding to disasters.

Programs of the Public Health Department include: Local Public Health Services; Public Health Preparedness; Employee Wellness; Tobacco Use Prevention; Communicable Disease Follow-Up;

HIV Counseling, Testing and Referral, HIV Prevention; Community Health Needs Assessment, Health Improvement Planning; Community Health Promotion; Food Protection; Tan and Tattoo Establishment Inspection; Watershed Protection; Well Testing and Regulation Enforcement; Wastewater Permitting and Regulation Enforcement; Radon Testing; Pool and Spa Inspection; Nuisance Regulation Enforcement; Refugee Immunization Audits, Oral Health Promotion; Women, Infants, and Children (WIC); Maternal and Child Health services; and Child and Adult Immunizations.

FY22 Budgetary Goals:

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

Accomplishments in FY21:

- JCPH is supporting Work Force Development by committing funding to training. Funding goes towards training in programmatic areas, as well as department-wide efforts in communications, equity – both social and health, and to support increased knowledge and skills related to public health core competencies.
- FY21 we stayed below budgeted expenses, saving county funds. JCPH also received numerous grants, and amendments to existing grants, that offset county budgeted funds.
- Moved part time clerk II to full time, moved clerk II to clerk III and moved part time dental hygienist to full time all with additional grant funding
- Expanded operations due to covid-19 but received grant funds to offset expenses

PUBLIC HEALTH DEPARTMENT (continued)

Budget Highlights for FY22:

- Decrease in budgeted revenues of \$422,697 or 13.4% compared to FY21 mainly due to a decrease in grant funding.
- Decrease in budgeted expenditures of \$42,214 or 0.7% compared to FY21 due to reduced grant program expenses
- Decrease in budgeted capital expenses of \$29,170 compared to FY21 due to no vehicle replacements in FY22

Public Health Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,708,968	2,166,267	2,675,214	2,235,006	(440,208)	-16.5%
Licenses & Permits	351,146	381,659	382,174	386,000	3,826	1.0%
Charges for Services	6,666	4,116	5,950	14,950	9,000	151.3%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	57,604	67,949	82,826	87,511	4,685	5.7%
Other Financing Sources	-	-	-	-	-	
Total	2,124,384	2,619,991	3,146,164	2,723,467	(422,697)	-13.4%
Expenses:						
Personnel	3,399,103	3,627,517	4,651,530	4,659,784	8,254	0.2%
Operating	681,180	726,089	1,083,851	1,033,383	(50,468)	-4.7%
Capital/Technology	15,569	49,384	33,570	4,400	(29,170)	-86.9%
Total	4,095,852	4,402,990	5,768,951	5,697,567	(71,384)	-1.2%

Public Health Department Performance Measures:

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

COUNTY RECORDER'S OFFICE



Office Description:

The [County Recorder's Office](#) provides direct service to the county's citizens and serves as a repository for many vital public records. Some of these pertain to land transactions, documenting title to property. They also provide registration and titling services for those who own recreational vehicles such as boats, snowmobiles, and ATVs. Finally, they issue marriage licenses and house the county's birth, death, and marriage records, and provide certified copies of these documents. Such widely varied responsibilities make the Recorder's office an important site for services and document archives.

FY22 Budgetary Goals:

- Goal:** Bolster communication/translation capacity by purchasing hand-held translators with multiple languages and proven accuracy track record.
Measurable outcome: Better experience for customers at the counter for whom English is not a primary language.
- Goal:** Continue to assist with digitizing Historic Poor Farm Records and other series of records of historical import. (Options: Old Land Patent books; mortgages, tax liens, etc.)
Measurable outcome: Citizens will have ready access 24/7 to more county repositories of documents having historic significance.

Accomplishments in FY21:

- The office was able to return \$70,000 in unexpended funds to the county to help with COVID-19 losses. This came from a combination of belt-tightening and several retirements that lowered the year's wage costs.
- The office went from 7.0 to 6.0 FTE's. Utilization of technologies available, and a number of online options for customers, helped with this even as we saw dramatic increases in recordings due to low interest and refinancing.

Budget Highlights for FY22:

- Decrease in budgeted revenues of \$220,300 or 18.2% compared to FY21 due to an decrease in the number of documents being recorded and document stamps being completed
- Increase in budgeted expenses of \$49,956 or 5.8% compared to FY21 due to annual salary and benefits increases
- Technology expense increase of \$1,500 for annual software cost

COUNTY RECORDER'S OFFICE (continued)

County Recorder's Office Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	939,778	1,030,094	1,208,335	990,535	(217,800)	-18.0%
Uses of Money & Property	4,384	4,219	3,400	900	(2,500)	-73.5%
Miscellaneous	-	-	65	65	-	
Other Financing Sources	-	-	-	-	-	
Total	944,162	1,034,313	1,211,800	991,500	(220,300)	-18.2%
Expenses:						
Personnel	744,191	717,773	811,623	861,729	50,106	6.2%
Operating	19,667	18,125	34,439	34,289	(150)	-0.4%
Capital/Technology	44,648	29,257	28,500	30,000	1,500	5.3%
Total	808,506	765,155	874,562	926,018	51,456	5.9%

County Recorder's Office Performance Measure:

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

SEATS PARATRANSIT & FLEET DEPARTMENT



Department Description:

The [SEATS & Fleet Department](#) provides rides to senior citizens, people with disabilities, and others who may otherwise find it difficult to conduct daily transactions. The SEATS vans regularly transport people to doctor's appointments, grocery stores, and other destinations providing its clients with

a necessary and reassuring degree of freedom. Johnson County SEATS is open to the general public throughout Johnson County, but riders located within 3/4 miles of a fixed route must be eligible to ride the paratransit service. Johnson County SEATS mission is to promote independent living by providing a transportation service for people throughout Johnson County.

Johnson County Fleet's goal is to provide the most efficient and effective management, operation, and maintenance of all Johnson County vehicles and equipment.

FY22 Budgetary Goals:

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

Accomplishments in FY21:

- Purchased wheel alignment equipment for use on county vehicles
- Purchased undercarriage washing equipment for use on county vehicles
- More buses have tablets for routing updates and passenger identification
- During the COVID-19 pandemic SEATS staff is helping other departments with extra cleaning, helping the public outside Administration building, seasonal work at Conservation, and working at food pantry deliveries.

SEATS PARATRANSIT & FLEET DEPARTMENT (continued)

Budget Highlights for FY22:

- Budgeted revenues about the same as FY21 due a decrease in the contract with Iowa City for service, but more riders expected in FY22
- Increase in budgeted personnel expenditures of \$59,880 or 1.7% compared to FY21 due to annual salary and benefits increases
- Decrease in budgeted operations expenses of \$195,010 or 22.6% compared to FY21 mainly due to less fuel costs because of fewer bus routes due to covid-19
- Decrease in capital expenses of \$104,779 or 38.8% compared to FY21 due to no replacement buses in FY22

SEATS Paratransit & Fleet Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	2,244,515	2,283,100	2,344,842	2,265,650	(79,192)	-3.4%
Licenses & Permits	-	-	-	-	-	
Charges for Services	311,298	219,350	93,500	252,500	159,000	170.1%
Uses of Money & Property	2,577	3,706	3,000	3,000	-	0.0%
Miscellaneous	95	123,965	214,000	132,100	(81,900)	-38.3%
Other Financing Sources	6,196	8,193	15,000	17,000	2,000	13.3%
Total	2,564,681	2,638,314	2,670,342	2,670,250	(92)	-0.0%
Expenses:						
Personnel	2,977,902	3,081,869	3,436,616	3,496,496	59,880	1.7%
Operating	533,582	567,225	864,145	669,135	(195,010)	-22.6%
Capital/Technology	32,708	210,029	270,129	165,350	(104,779)	-38.8%
Total	3,544,192	3,859,123	4,570,890	4,330,981	(239,909)	-5.2%

SEATS Paratransit & Fleet Department Performance Measures:

	Projected FY2022	Estimated FY2021	Actual FY2020	Actual FY2019	Actual FY2018
SEATS/Fleet:					
# of trips	70,000	34,457	95,711	130,238	127,519
# of fleet workorders	675	688	766	815	916

SECONDARY ROADS DEPARTMENT



Department Description:

The [Secondary Roads Department](#) is in charge of over 920 miles of roads in the county. 41 miles of dirt roads, 585 miles of gravel roads, 122 miles of bituminous/chipseal roads, 138 miles of asphalt roads, and 32 miles of concrete roads. In addition, they maintain 220 bridges over 20 feet long. The department's year-round maintenance includes plowing snow, laying gravel, grading, and mowing road shoulders along with maintaining the many culverts and bridges in the county, and overseeing their replacement when necessary.

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

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

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

FY22 Budgetary Goals:

- Goal:** Pursue Economic Development related grant opportunities
Measurable outcome: Roadside Vegetation receiving grants for his projects as well as receiving financial getting Federal assistance for bridges, and saving the County money
- Goal:** Online Permitting Form
Measurable outcome: Saves money and time, and makes the process more efficient and the hard copies can be saved easily to an electronic file.
- Goal:** Continue to team up with Conservation Department on wetlands
Measurable outcome: Establish wetland bank for sales and use of wetland credits

SECONDARY ROADS DEPARTMENT (continued)

Accomplishments in FY21:

- Completed James Avenue maintenance rehabilitation program
- Completed 140th Street Pavement Project (2.8 miles)
- Completed Johnson/Iowa Road Bridge Replacement

Budget Highlights for FY22:

- Decrease in budgeted revenues of \$2,376,346 or 24.7% compared to FY21 due to less in federal bridge replacement funding and the \$1,000,000 road construction loan to the City of Swisher being paid off and \$1,000,000 additional paving income was in FY21 only
- Increase in budgeted personnel expenditures of \$71,248 or 1.4% compared to FY21 due to the annual salary and benefits increases
- Increase in operations expenses of \$1,516,774 or 27.4% due to an increase in road maintenance materials for FY22
- Decrease in budgeted capital expenses of \$7,857,144 or 57.4% compared to FY21 due to an decrease in road and bridge construction projects for FY22

Secondary Roads Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	6,686,908	7,059,457	9,549,228	7,165,882	(2,383,346)	-25.0%
Licenses & Permits	4,404	7,050	4,800	6,000	1,200	25.0%
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	68,088	68,024	67,992	72,458	4,466	6.6%
Other Financing Sources	-	-	-	1,334	1,334	
Total	6,759,400	7,134,531	9,622,020	7,245,674	(2,376,346)	-24.7%
Expenses:						
Personnel	4,783,931	4,872,463	5,253,402	5,324,650	71,248	1.4%
Operating	3,899,841	6,536,748	5,536,640	7,053,414	1,516,774	27.4%
Capital/Technology	4,127,645	5,358,897	13,685,144	5,828,000	(7,857,144)	-57.4%
Total	12,811,417	16,768,108	24,475,186	18,206,064	(6,269,122)	-25.6%

Secondary Roads Department Performance Measures:

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

COUNTY SHERIFF'S OFFICE



Office Description:

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

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

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

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

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

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

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

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

FY22 Budgetary Goals:

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

COUNTY SHERIFF'S OFFICE (continued)

Accomplishments in FY21:

- Hired 1.0 FTE patrol deputy
- Replaced firearms for Sheriff's Office staff
- New County Sheriff, Brad Kunkel, elected

Budget Highlights for FY22:

- Increase in budgeted revenues of \$106,455 or 10.5% compared to FY21 mainly due to higher paying policing contract with cities
- Increase in budgeted personnel expenses of \$462,121 or 4.2% compared to FY21 mainly due to additional of 1.0 FTE Detective and annual salary and benefits increases
- Increase in operations expenses of \$23,089 or 1.1% compared to FY21 due to increased ammunitions costs and training costs
- Decrease in budgeted capital expenses of \$34,100 or 6.6% compared to FY21 due to less vehicles being replaced in FY22

County Sheriff's Office Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	734,606	810,955	673,174	764,629	91,455	13.6%
Licenses & Permits	-	-	-	-	-	
Charges for Services	339,224	314,147	318,350	333,350	15,000	4.7%
Use of Money & Property	11,408	10,728	6,900	6,900	-	0.0%
Miscellaneous	13,893	12,733	11,000	11,000	-	0.0%
Other Financing Sources	140	-	-	-	-	
Total	1,099,271	1,148,563	1,009,424	1,115,879	106,455	10.5%
Expenses:						
Personnel	10,006,899	9,990,687	11,091,768	11,553,889	462,121	4.2%
Operating	1,710,783	1,465,342	2,104,216	2,127,305	23,089	1.1%
Capital/Technology	292,405	398,102	516,031	481,931	(34,100)	-6.6%
Total	12,010,087	11,854,131	13,712,015	14,163,125	451,110	3.3%

County Sheriff's Office Performance Measures:

	Projected FY2022	Estimated FY2021	Actual FY2020	Actual FY2019	Actual FY2018
County Sheriff:					
# of jail booking	4,800	3,646	4,355	5,298	5,102
# of service calls	36,000	28,188	32,749	37,551	35,284

SOCIAL SERVICES DEPARTMENT



Department Description:

The [Social Services Department](#) works collaboratively to respond to the social services needs of persons living in Johnson County.

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

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

FY22 Budgetary Goals:

- Goal:** Identify options to improve efficiencies in current affordable housing programs, and explore opportunities to access additional long-term funding
Measurable outcome: Analyze the County's investment in affordable housing and develop a series of recommendations that will effectively decrease the number of households that are housing cost burdened.
- Goal:** Expand communication and outreach efforts for Social Services in a cost effective manner.
Measurable outcome: Increase the number of social media posts and number of people reached and page likes by a minimum of 10%

Accomplishments in FY21:

- Helped prevent over 300 households from eviction and homelessness by providing one-time or short-term rental and utility assistance
- Provided emergency assistance to County residents in response to the COVID-19 health pandemic including:
 - o Coordinated FEMA non-congregate shelter services
 - o Distributed youth activity kits at school lunch sites, during spring and summer
 - o Secured and managed a CDBG grant for county-wide emergency food delivery
 - o Developed school-aged child care scholarship program for youth enrolled in hybrid learning.
 - o Issued RFP for Emergency COVID Relief Grant and awarded nearly \$100,000 to nine organizations

SOCIAL SERVICES DEPARTMENT (continued)

- o Helped residents with the federal application for emergency rent and utility assistance
- o Assisted older adults and marginalized communities in accessing the COVID-19 vaccine
- The Aging Specialist provided supportive services to over 70 older adults
- Completed a comprehensive update of the Johnson County Resource Directory

Budget Highlights for FY22:

- Budgeted revenues changed less than 1% compared to FY21
- Increase in budgeted expenses of \$65,751 or 3.5% compared to FY21 mainly due to annual salary and benefits increases

Social Services Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	280,172	247,149	220,940	229,810	8,870	4.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	13,514	11,310	12,000	12,000	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	23,609	5,391	16,500	8,500	(8,000)	-48.5%
Other Financing Sources	-	-	-	-	-	
Total	317,295	263,850	249,440	250,310	870	0.3%
Expenses:						
Personnel	839,941	950,625	1,074,069	1,147,785	73,716	6.9%
Operating	594,409	525,054	800,781	792,816	(7,965)	-1.0%
Capital/Technology	-	-	-	-	-	0.0%
Total	1,434,350	1,475,679	1,874,850	1,940,601	65,751	3.5%

Social Services Department Performance Measure:

	Projected FY2022	Estimated FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Social Services:					
# of households receiving general assistance	450	350	537	602	564

TARGETED CASE MANAGEMENT DEPARTMENT



Department Description:

The Targeted Case Management Department provides service coordination and monitoring of mental health and disability services for persons who are Medicaid eligible. This is a cost-based service reimbursed by Medicaid.

FY22 Budgetary Goals:

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

Accomplishments in FY21:

- Awarded a 3 year Certificate of Accreditation, the highest level of accreditation, by the Iowa Department of Human Services Division of Mental Health and Disability Services.
- Remains fiscally self-sustaining without any county funding.
- Anticipates a small profit of an estimated \$58,000 or 13%

Budget Highlights for FY22:

- Increase in budgeted revenues of \$20,133 or 4.5% compared to FY21 due to increased case reimbursement
- Decrease in budgeted expenses of \$7,463 or -1.6% compared to FY21 due to decreased personnel costs

TARGETED CASE MANAGEMENT DEPARTMENT (continued)

Targeted Case Management Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	384,315	443,205	442,893	463,026	20,133	4.5%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	1,768	-	-	-	-	
Total	386,083	443,205	442,893	463,026	20,133	4.5%
Expenses:						
Personnel	407,171	429,816	464,614	457,151	(7,463)	-1.6%
Operating	2,573	1,849	5,875	5,875	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	409,744	431,665	470,489	463,026	(7,463)	-1.6%

COUNTY TREASURER'S OFFICE



Office Description:

The [County Treasurer's Office](#) collects and distributes the property taxes and prepares reports for the State Treasurer, maintains bank accounts for the various county funds and conducts tax sales on property for which the taxes have not been paid. The Treasurer's

office is also home to the Motor Vehicle department where you can register your car or other motorized vehicles.

FY22 Budgetary Goals:

- Goal:** Maximize revenue with minimal staff
Measurable outcome: Complete all work with 16.0 FTE, the same number for the last several years
- Goal:** Minimize wait time in line
Measurable outcome: Reduced wait time
- Goal:** Serve all residents in person during covid-19
Measurable outcome: Maintain high quality service delivery

Accomplishments in FY21:

- Processed 41,838 motor vehicle titles
- Processed 176,984 motor vehicle registrations
- Remained open for public access during Covid-19 period

Budget Highlights for FY22:

- Budgeted revenues had slight increase compared to FY21 due to increased motor vehicle registrations
- Increase in budgeted expenses of \$110,980 or 6.6% compared to FY21 mainly due to annual salary and benefits increases

COUNTY TREASURER'S OFFICE (continued)

County Treasurer's Office Financial Summary Table:

	FY2019 Actual	FY2020 Actual	FY2021 Amended	FY2022 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	1,404,590	1,229,247	1,294,745	1,300,745	6,000	0.5%
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	493	563	375	375	-	0.0%
Other Financing Sources	-	-	-	-	-	-
Total	1,405,083	1,229,810	1,295,120	1,301,120	6,000	0.5%
Expenses:						
Personnel	1,188,400	1,189,820	1,446,289	1,551,289	105,000	7.3%
Operating	122,753	126,273	157,370	163,350	5,980	3.8%
Capital/Technology	84,889	85,081	90,300	90,300	-	-
Total	1,396,042	1,401,174	1,693,959	1,804,939	110,980	6.6%

County Treasurer's Office Performance Measures:

	Projected FY2022	Estimated FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Treasurer:					
# of titles issued	43,930	41,838	32,456	34,074	33,644
# of registrations issued	185,833	176,984	168,554	164,801	163,830

VETERANS AFFAIRS DEPARTMENT



Department Description:

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

and who meet the Johnson County Commission of Veterans Affairs eligibility criteria.

Federal Programs

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

County Programs

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

FY22 Budgetary Goals:

- Goal:** Expand the veterans memorial site
Measurable outcome: Capture broader vet and military history of Johnson County
- Goal:** Connect Veterans to long-term federal & state programs while reducing dependency on temporary county relief
Measurable outcome: Continued revenue from federal and state dollars into the county reduced county expenditures.

VETERANS AFFAIRS DEPARTMENT (continued)

Accomplishments in FY21:

- Remained open to veterans during Covid-19 period
- Expanded the Veterans Memorial site
- Completed over 538 Federal, State, & County Veteran Affairs related applications
- Attributed to \$24 Million in Federal VA Benefit Revenue to Johnson County as a result in filing for various VA benefits

Budget Highlights for FY22:

- Budgeted revenues are relatively unchanged compared to FY21
- Minimal increase in budgeted expenditures of \$848 is due to annual salary and benefit increase minus operating savings
- Capital project for the veterans memorial is \$67,044

Veterans Affairs Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	15,750	17,950	10,000	10,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	7,150	3,600	300	-	(300)	
Other Financing Sources	-	-	-	-	-	
Total	22,900	21,550	10,300	10,000	(300)	-2.9%
Expenses:						
Personnel	107,367	112,502	118,447	127,319	8,872	7.5%
Operating	60,672	45,868	95,275	87,251	(8,024)	-8.4%
Capital/Technology	-	238	-	67,044	67,044	
Total	168,039	158,608	213,722	281,614	67,892	31.8%

Veterans Affairs Department Performance Measures:

	Projected FY2022	Estimated FY2021	Actual FY2020	Actual FY2019	Actual FY2018
Veteran Affairs:					
# of local assistance claims	144	118	91	106	261
# of federal assistance claims	374	420	423	369	283

OTHER COUNTY DEPARTMENTS

CENTRAL SERVICES DEPARTMENT

The Central Services Department receives the revenues from the General Basic fund property taxes and General Obligation Bond proceeds. The major expenditures are for the annual non-bargaining employees merit increases, publication of the board minutes in local newspapers, county committees and boards, employee flexible spending account claims, employee assistance program, and the independent financial audit.

Budget Highlights for FY22:

- Minimal increase in budgeted revenues of \$316,367 or 0.6% compared to FY21 due to increased property tax revenues and increased bond proceeds
- Increase in budgeted personnel expenses of \$221,293 or 66.6% compared to FY21 due to change in the non-bargaining pay plan and adding previous collective bargaining employees in non bargaining plan
- Increase in budgeted operations expenses of \$13,670 or 1.3% compared to FY21 mainly due to cost of living increases in operations

Central Services Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	28,068,610	28,547,582	30,649,614	31,730,127	1,080,513	3.5%
Intergovernmental	1,840,737	1,906,477	4,196,586	1,642,153	(2,554,433)	-60.9%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	1,497,952	1,367,528	406,387	429,263	22,876	5.6%
Miscellaneous	280,310	317,212	303,350	318,180	14,830	4.9%
Other Financing Sources	15,040,605	17,839,000	17,539,719	19,292,300	1,752,581	10.0%
Total	46,728,214	49,977,799	53,095,656	53,412,023	316,367	0.6%
Expenses:						
Personnel	34,541	15,578	332,368	553,661	221,293	66.6%
Operating	662,745	1,913,594	1,075,481	1,089,151	13,670	1.3%
Capital/Technology	-	-	-	-	-	
Total	697,286	1,929,172	1,407,849	1,642,812	234,963	16.7%

COURT SERVICES - COUNTY ATTORNEY'S OFFICE

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

Budget Highlights for FY22:

- No change in the budgeted revenues from FY21
- Increase in budgeted expenses of \$5,000 or 2.2% compared to FY21 due to state legislation that moves court appointed guardianship costs to the county

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

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	5,662	6,201	4,000	4,000	-	0.0%
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	518	893	500	500	-	0.0%
Other Financing Sources	-	-	-	-	-	-
Total	6,180	7,094	4,500	4,500	0	0.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	176,910	156,783	223,850	228,850	5,000	2.2%
Capital/Technology	-	-	-	-	-	-
Total	176,910	156,783	223,850	228,850	5,000	2.2%

COURT SERVICES - COUNTY SHERIFF'S OFFICE

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

Budget Highlights for FY22:

- No change in budgeted revenues from FY21
- No change in budgeted expenditures from FY21

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

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	-	-	-	-	0	0.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	12,415	17,163	44,200	44,200	-	0.0%
Capital/Technology	-	-	-	-	-	-
Total	12,415	17,163	44,200	44,200	-	0.0%

GENERAL BASIC BLOCK GRANTS DEPARTMENT

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

Social Services block grants:

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

Economic Development & Quality of Life block grants:

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

Budget Highlights for FY22:

- Decrease in budgeted revenues of \$54,507 or 49.8% compared to FY21 due to a federal covid-19 grant that is not in FY22
- Increase in budgeted expenses of \$606,668 or 8.8% compared to FY21 mainly due to increased cost of Joint Emergency Communication Center (JECC) because of a change in the equipment maintenance contracts

General Basic Block Grants Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	7,000	10,500	109,507	55,000	(54,507)	-49.8%
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	7,000	10,500	109,507	55,000	(54,507)	-49.8%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	6,428,585	6,750,666	6,865,264	7,471,932	606,668	8.8%
Capital/Technology	-	-	-	-	-	-
Total	6,428,585	6,750,666	6,865,264	7,471,932	606,668	8.8%

GENERAL SUPPLEMENTAL BLOCK GRANTS DEPARTMENT

The General Supplemental Block Grants Department is comprised solely of the debt service payments associated with the Joint Emergency Communication Center (JECC) for their building construction bond. The department receives the tax revenues levied by the General Supplemental fund and a portion of the bond proceeds intended to pay for the County’s general insurance costs.

Budget Highlights for FY22:

- Less in budgeted revenues compared to FY21 because the JECC bonds have matured
- No change in budgeted expenses compared to FY21 because the JECC bonds have matured

General Supplemental Block Grants Department Financial Summary Table:

	FY2019	FY2020	FY2011	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	1,664,429	1,745,886	2,303,888	1,381,579	(922,309)	-40.0%
Intergovernmental	98,726	101,205	113,961	64,997	(48,964)	-43.0%
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	800,000	1,070,000	1,150,000	1,230,000	80,000	7.0%
Total	2,563,155	2,917,091	3,567,849	2,676,576	(891,273)	-25.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	-	-	-	-	-	-
Debt Service	451,846	468,740	-	-	-	-
Total	451,846	468,740	-	-	-	0.0%

HISTORIC POOR FARM DEPARTMENT

The Historic Poor Farm Department is the property and buildings of the historical Johnson County Poor Farm and Asylum. The County rents the tillable land for farm production and uses those revenues to help pay for the upkeep of the historic property and buildings at the site. In fiscal year 2018 a plan was made to renovate the historic poor farm and related buildings.

The plan can be found here:

<https://www.johnsoncountyiowa.gov/board-of-supervisors/historic-poor-farm>

Budget Highlights for FY22:

- Decrease in budgeted revenues of \$14,900 or 66.2% compared to FY21 due to less rental of farm land and more donation of farm land
- Increase in budgeted capital expenditures of \$796,300 or 103.3% compared to FY21 due to driveway and sidewalk construction and south shed construction

Historic Poor Farm Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	21,250	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	19,640	21,240	22,500	7,600	(14,900)	-66.2%
Miscellaneous	4,024	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	23,664	42,490	22,500	7,600	(14,900)	-66.2%
Expenses:						
Personnel	-	-	-	-	-	
Operating	5,487	48,748	165,700	139,600	(26,100)	
Capital/Technology	598,801	752,113	604,800	1,427,200	822,400	136.0%
Total	604,288	800,861	770,500	1,566,800	796,300	103.3%

INSURANCE DEPARTMENT

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

Budget Highlights for FY22:

- Decrease in budgeted revenues of \$140,000 or 56.0% compared to FY21 due to less in recovered losses
- Increase in budgeted expenditures of \$80,000 or 7.0% compared to FY21 due to higher premiums

Insurance Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	38,246	137,932	250,000	110,000	(140,000)	-56.0%
Other Financing Sources	-	-	-	-	-	-
Total	38,246	137,932	250,000	110,000	(140,000)	-56.0%
Expenses:						
Personnel	-	15,530	-	-	-	-
Operating	905,148	906,324	1,150,000	1,230,000	80,000	7.0%
Capital/Technology	-	-	-	-	-	-
Total	905,148	921,854	1,150,000	1,230,000	80,000	7.0%

JUVENILE JUSTICE DEPARTMENT

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

Budget Highlights for FY22:

- Decrease in budgeted revenues of \$5,000 or 83.3% compared to FY21 due to an expected decrease in court reimbursements that was one year only in FY21
- Decrease in budgeted expenses of \$30,000 or 3.7% compared to FY21 due to less expected juvenile detention expenses

Juvenile Justice Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	336	275	6,000	1,000	(5,000)	-83.3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	336	275	6,000	1,000	(5,000)	-83.3%
Expenses:						
Personnel	-	-	-	-	-	
Operating	663,743	536,891	819,635	789,635	(30,000)	-3.7%
Capital/Technology	-	-	-	-	-	
Total	663,743	536,891	819,635	789,635	(30,000)	-3.7%

JUVENILE CRIME PREVENTION DEPARTMENT

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

Budget Highlights for FY22:

- Decrease in budgeted revenues of \$10,000 or 100% compared to FY21 due to elimination of decategorization funding
- Increase in budgeted expenses of \$5,000 or 1.4% compared to FY21 due to increased help from the county for the Juvenile Justice Youth Development program

Juvenile Crime Prevention Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	35,390	10,000	10,000	-	(10,000)	-100.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	35,390	10,000	10,000	-	(10,000)	-100.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	307,346	286,925	354,500	359,500	5,000	1.4%
Capital/Technology	-	-	-	-	-	
Total	307,346	286,925	354,500	359,500	5,000	1.4%

SUBSTANCE ABUSE DEPARTMENT

The Substance Abuse Department (previously named Behavioral Services Department or Institutional Accounts), expends resources for substance abuse inpatient residential treatment and court related services.

Budget Highlights for FY22:

- No budgeted revenues in FY22
- No change in budgeted expenditures compared to FY21

Substance Abuse Department Financial Summary Table:

	FY2019	FY2020	FY2021	FY2022	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	-	-	-	-	0	0.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	36,959	38,950	296,700	296,700	-	0.0%
Capital/Technology	-	-	-	-	-	-
Total	36,959	38,950	296,700	296,700	-	0.0%

SUPPLEMENTAL INFORMATION

FINANCIAL POLICIES

Johnson County Capital Improvement Budget Policy

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

FINANCIAL POLICIES (continued)

Johnson County Accounting, Auditing, and Financial Reporting Policy

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

FINANCIAL POLICIES (continued)

Johnson County Budget & Financial Management Policy

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

FINANCIAL POLICIES (continued)

Johnson County Cash Handling Policy

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

FINANCIAL POLICIES (continued)

Johnson County Cash Management Policy

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

FINANCIAL POLICIES (continued)

Johnson County Credit Card Policy

1. When possible, County purchases should be made using direct billing by the vendor.
2. The Finance Department will facilitate the issuance of County credit cards, with the assistance of the Treasurer's Office.
3. Only credit cards authorized by the Board of Supervisors will be allowed. Currently, the VISA card issued through a local financial institution by the Treasurer's Office/Finance Department is the only allowable credit card.
4. Elected officials and department heads will work with the Finance Department to determine the correct number of credit cards for their office or department, and discuss the proper credit card limits. Annually the Board of Supervisors will review the listing of departmental credit cards and the credit limits on each card.
5. Each department or office will assign one person as the designated controller of the credit cards. It will be that person's responsibility to maintain a listing of all credit cards in that department or office and compare annually to the listing held in the Finance Department.
6. It will also be the controller's responsibility to ensure all credit card invoices are turned into the Auditor's Office timely to avoid late fees.
7. Monthly credit card bills must be paid in full by the department to avoid interest charges. Late fees on credit card invoices are determined to be an improper use of taxpayer money and could result in an audit comment on our annual financial audit. Additionally, the users are responsible, to the best of their ability, for ensuring that they are not charged sales tax for transactions or that they receive a credit if charged, due to the County's "tax-exempt" status.
8. Original itemized receipts and invoices from credit card charges must be turned over to the departmental controller in a timely manner (to be determined by the department head or elected official) after the date of the transaction or returning from a trip or conference with any additional information to show the public purpose of the purchase. Additionally, the departmental controller should inspect the goods purchased.
9. Credit card purchases are allowed for County business expenses only. Cash advances, purchases of alcoholic beverages or the purchase of personal items are not allowed under any circumstances.
10. It is the responsibility of the Elected Official/Department Head or designated controller to notify

FINANCIAL POLICIES (continued)

the Finance Department that a cardholder is ending employment so the credit card can be closed immediately. Not notifying the Finance Department immediately could result in all department credit cards being revoked.

11. Lost or stolen credit cards must be reported to the Finance Department immediately, either by email or phone call.
12. Finance will perform an annual audit of each department or office to determine proper use of the credit card. Audit results will be reported to the Board of Supervisors and elected office holders.
13. Failure to comply with these policies and procedures may result in your credit card privileges being revoked or even disciplinary action, if necessary, at the discretion of the Board of Supervisors or elected office holders.

FINANCIAL POLICIES (continued)

Johnson County Debt Policy

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

FINANCIAL POLICIES (continued)

Johnson County Investment Policy

Scope of Investment Policy

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

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

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

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

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

Delegation of Authority

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

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

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

FINANCIAL POLICIES (continued)

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

Objectives of the Investment Policy

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

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

Prudence

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

Instruments Eligible for Investment

Assets of Johnson County may be deposited in the following:

Interest bearing savings, money market, and checking accounts at any bank, savings and loan association, or credit union in the State of Iowa. Each financial institution shall be properly declared as a depository by the governing body of Johnson County. Deposits in any financial institution shall not exceed the amount approved by the governing body of Johnson County.

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

FINANCIAL POLICIES (continued)

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

Investment Maturity limitations.

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

All investments are further subject to following investment maturity limitations:

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

Diversification

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

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

Custody and Safekeeping

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

FINANCIAL POLICIES (continued)

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.

FINANCIAL POLICIES (continued)

Johnson County Capital Asset Capitalization and Threshold Policy

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

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

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

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

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

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

FINANCIAL POLICIES (continued)

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

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

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

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

Depreciation Method for Capital Assets

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

FINANCIAL POLICIES (continued)

Formula = Historical cost/Estimated Useful Live

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

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

Estimated Useful Lives of Capital Assets

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

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

FINANCIAL POLICIES (continued)

Johnson County Fund Balance Policy

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

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

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

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

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

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

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

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

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

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

Fund Balance Classification:

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

Restricted – Use is restricted due to external imposition by creditors (debt covenants), grantors,

FINANCIAL POLICIES (continued)

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

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

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

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

Fund Type Definitions:

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

FINANCIAL POLICIES (continued)

Johnson County Financial Reserve Policy

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

Components of fund balances (GASB 54 Terms):

Nonspendable - Inherently nonspendable

Restricted – Externally enforceable limitations on use

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

Assigned – Limitation resulting from intended use

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

Unrestricted – Includes Committed, Assigned, and Unassigned.

Johnson County Terms:

General Fund = General Basic + General Supplemental

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

FINANCIAL POLICIES (continued)

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

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

I. Purpose

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

II. Policy

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

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

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

FINANCIAL POLICIES (continued)

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

III. General Procurement Standards and Procedures:

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

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

FINANCIAL POLICIES (continued)

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

FINANCIAL POLICIES (continued)

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

IV. Specific Procurement Procedures

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

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

FINANCIAL POLICIES (continued)

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

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

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

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

FINANCIAL POLICIES (continued)

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

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

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

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

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

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

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

FINANCIAL POLICIES (continued)

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

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

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

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

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

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

FINANCIAL POLICIES (continued)

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

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

V. Exceptions

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

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

FINANCIAL POLICIES (continued)

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

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

FINANCIAL POLICIES (continued)

Johnson County General Purchasing and Procurement Policy

Effective Date

This policy shall be effective upon adoption.

Definitions

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

“Board” refers to Johnson County Board of Supervisors

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

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

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

“DHEO” refers to Department Heads and Elected Officials.

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

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

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

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

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

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

FINANCIAL POLICIES (continued)

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

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

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

General

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

Authority

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

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

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

FINANCIAL POLICIES (continued)

Local Purchases/Procurement

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

Sole-Source Purchasing/Procurement (Non-Competitive)

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

Competitive Bids

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

Federal Funds (see also Grant Guidance, below)

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

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

FINANCIAL POLICIES (continued)

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

Fraud Reporting

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

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

FINANCIAL POLICIES (continued)

Code of Conduct

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

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

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

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

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

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

Loans

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

Essential County Purpose Bond or General County Purchase Bond

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

Horizontal and Vertical Construction, Reconstruction, or Improvement projects (

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

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

FINANCIAL POLICIES (continued)

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

Contract Purchases

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

Grant Guidance

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

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

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

FINANCIAL POLICIES (continued)

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

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

Emergency Purchases

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

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

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

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

FINANCIAL POLICIES (continued)

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

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

FINANCIAL POLICIES (continued)

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

Thresholds for Purchase

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

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

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

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

Thresholds for Lease or Lease-Purchase Contract Requirements

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

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

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

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

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

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

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

FINANCIAL POLICIES (continued)

Process

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

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

Exemptions

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

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

FINANCIAL POLICIES (continued)

Claims Processing Procedures

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

Timetable

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

Process

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

Non-conforming submissions

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

FINANCIAL POLICIES (continued)

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

STATE BUDGET FORM

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
County Name: JOHNSON COUNTY County Number: 52

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

Meeting Date: 3/16/2021 Meeting Time: 05:30 PM Meeting Location: Johnson County Board of Supervisors Boardroom 913 S. Dubuque Street Iowa City, IA 52240

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

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

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
johnsoncountyiowa.gov

County Telephone Number
 (319) 356-6004

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

Explanation of any significant items in the budget or additional virtual meeting information:
 To listen or view live meeting, link to johnsoncountyiowa.iqm2.com Join telephonically by dialing (319) 688-8013

STATE BUDGET FORM (continued)

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2021 - June 30, 2022
County Name: JOHNSON COUNTY County Number: 52

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

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

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

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

County Website (if available)
johnsoncountyiowa.gov

County Telephone Number
 (319) 356-6004

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

Explanation of increases in the budget:

Rural Basic - Providing for increased monies transferred to Secondary Roads for rural roads maintenance and improvements, increases in funding for rural residents local library usage, animal shelter and waste disposal services, and payroll and benefit increases for the Soil & Water Coordinator and a Sheriff Patrol Deputy.

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

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions. Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing. Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

STATE BUDGET FORM (continued)

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2021/2022 Capital Projects	Debt Service	Permanent	TOTALS Budget 2021/2022	TOTALS Re-Est 2020/2021	TOTALS Actual 2019/2020	
Taxes Levied on Property	1	33,151,945	9,930,930		21,704,520		64,787,395	64,038,533	61,202,654	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	961,895	363,385		624,199		1,949,479	1,954,069	1,940,748	3
Net Current Property Taxes	4	32,190,050	9,567,545		21,080,321		62,837,916	62,084,464	59,261,906	4
Delinquent Property Tax Revenue	5	0	0		0		0	0	2,913	5
Penalties, Interest & Costs on Taxes	6	329,000					329,000	329,000	227,839	6
Other County Taxes/TIF Tax Revenues	7	592,656	153,175	0	205,327	0	951,158	886,388	1,035,756	7
Intergovernmental	8	11,134,680	8,705,667	2,000,000	980,261	0	22,820,608	30,670,894	22,952,413	8
Licenses & Permits	9	793,150	6,000	0	0	0	799,150	989,074	838,496	9
Charges for Service	10	4,933,242	29,000	0	0	0	4,962,242	5,995,667	4,714,126	10
Use of Money & Property	11	457,678	223,053	90,500	0	12,565	783,796	1,454,775	1,812,631	11
Miscellaneous	12	727,841	243,698	45,000	0	0	1,016,539	2,629,871	897,509	12
Subtotal Revenues	13	51,158,297	18,928,138	2,135,500	22,265,909	12,565	94,500,409	105,040,133	91,743,589	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	20,522,300	146,000	1,250,000	0	0	21,918,300	19,890,000	21,382,000	14
Operating Transfers In	15	373,500	7,229,034	9,274,305	0	0	16,876,839	18,312,373	17,866,786	15
Proceeds of Fixed Asset Sales	16	26,000	1,334	0	0	0	27,334	24,000	19,817	16
Total Revenues & Other Sources	17	72,080,097	26,304,506	12,659,805	22,265,909	12,565	133,322,882	143,266,506	131,012,192	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	30,861,993	337,814			0	31,199,807	29,406,413	25,616,353	18
Physical Health and Social Services	19	14,784,487	0			0	14,784,487	14,367,830	11,277,137	19
Mental Health, ID & DD	20	463,026	5,409,607			0	5,872,633	7,071,941	7,214,664	20
County Environment and Education	21	5,547,861	1,275,569			0	6,823,430	6,519,918	5,940,971	21
Roads & Transportation	22	0	12,378,064			0	12,378,064	10,775,271	9,913,812	22
Government Services to Residents	23	3,350,092	39,000			0	3,389,092	3,436,387	2,599,798	23
Administration	24	11,961,180	0			0	11,961,180	11,265,089	9,860,835	24
Nonprogram Current	25	139,600	0			0	139,600	165,700	48,748	25
Debt Service	26	0	0		22,087,648	0	22,087,648	20,458,257	21,751,859	26
Capital Projects	27	1,427,200	4,329,940	12,832,411		0	18,589,551	37,143,060	17,612,042	27
Subtotal Expenditures	28	68,535,439	23,769,994	12,832,411	22,087,648	0	127,225,492	140,609,866	111,836,219	28
Other Financing Uses:										
Operating Transfers Out	29	11,392,298	5,484,541	0	0	0	16,876,839	18,312,373	17,866,786	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	79,927,737	29,254,535	12,832,411	22,087,648	0	144,102,331	158,922,239	129,703,005	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-7,847,640	-2,950,029	-172,606	178,261	12,565	-10,779,449	-15,655,733	1,309,187	32
Beginning Fund Balance - July 1, 2021	33	20,809,980	6,492,857	8,476,162	71,739	15,476	35,866,214	51,521,947	50,212,760	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	552,340	4,768,072	341,653	250,000	28,041	5,940,106	8,380,761	21,062,195	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	7,961,903	0	0	7,961,903	8,134,509	8,817,281	38
Fund Balance - Unassigned	39	12,410,000	-1,225,244	0	0	0	11,184,756	19,350,944	21,642,471	39
Total Ending Fund Balance - June 30,	40	12,962,340	3,542,828	8,303,556	250,000	28,041	25,086,765	35,866,214	51,521,947	40

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

STATE BUDGET FORM (continued)

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

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

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

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

Budget Basis

CASH

County MHDS Fund Levy Dollars (cannot exceed statutory max)

3,195,100

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		9,164,400,353		9,069,505,388	
General Basic	2	32,075,374		3.50000		31,743,269
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	32,075,374				31,743,269
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	4,816,862				4,767,023
General Supplemental	6	1,423,402		0.15532		1,408,676
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	0				0
County MHDS Fund (from certification above)	8	3,195,100		0.34864		3,161,992
Debt Service (from Form 703 col. I Countywide total)	9	21,909,817	10,125,729,894	2.16378	10,030,834,929	21,704,520
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	58,603,693		6.16774		58,018,457
B. All Rural Services Only Levies:	13		1,825,897,933		1,796,742,083	
Rural Services Basic	14	6,878,783		3.76734		6,768,938
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17	0		0.00000		0
Other	18	0		0.00000		0
Other	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	6,878,783		3.76734		6,768,938
Subtotal Countywide/All Rural Services (A + B)	21	65,482,476		9.93508		64,787,395
C. Special District Levies:						
Flood & Erosion	22	0	0	0.00000	0	0
Voted Emergency Medical Services (partial county)	23	0	0	0.00000	0	0
Other	24	0	0	0.00000	0	0
Other	25	0	0	0.00000	0	0
Other	26	0	0	0.00000	0	0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	65,482,476				64,787,395

Compensation Schedule for FY 2021/2022

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	160,193		
Auditor	116,225	1	Iowa City Press Citizen
Recorder	116,225	2	Solon Economist
Treasurer	116,225	3	North Liberty Leader
Sheriff	162,912	4	The News
Supervisors	87,169	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

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

(Board Chairperson)

(Date)

(County Auditor)

(Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

STATE BUDGET FORM (continued)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY		UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		7			0		0
		8			0		0
		9			0		0
		10			0		0
		11			0		0
		12			0		0
		13			0		0
		14			0		0
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0		0	0

STATE BUDGET FORM (continued)

REVENUES DETAIL

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS				
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2021/2022	Re-Est 2020/2021	Actual 2019/2020	
TAXED LEVIED ON PROPERTY	1	31,743,269	1,408,676		3,161,992	6,768,938	0		0			21,704,520	64,787,395	64,038,533	61,202,654	1
Less: Uncoll: Del. Taxes Levy Year	2	0	0		0	0	0		0			0	0	0	0	2
Less: Credits to Taxpayers	3	920,066	41,829		126,795	236,590	0		0		624,199	1,949,479	1,954,069	1,940,748	3	
1000 Net Current Property Taxes	4	30,823,203	1,366,847		3,035,197	6,532,348	0		0		21,080,321	62,837,916	62,084,464	59,261,906	4	
1010 Delinq. Property Tax Revenue	5	0	0		0	0	0		0		0	0	0	2,913	5	
11XX Penalties, Int, & Costs on Taxes	6	329,000										329,000	329,000	227,839	6	
OTHER COUNTY TAXES/TIF REVENUES																
12XX Other County Taxes	7	245,819	6	0	10,071	151	0		0		30	256,077	207,845	317,201	7	
13XX Voter Approved Local Option Taxes	8	0	0	0	0	0	0	0	0	0	0	0	0	0	8	
14XX Gambling Taxes	9	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
15XX TIF Tax Revenues	10	0	0	0	0	0	0	0	0	0	0	0	0	0	10	
16XX Utility Tax Replacement Excise Taxes	11	332,105	14,726		33,108	109,845	0		0		205,297	695,081	678,543	718,555	11	
17XX Taxes Collected for Other Governments	11B	0	0		0	0	0		0		0	0	0	0	11B	
Subtotal	12	577,924	14,732	0	43,179	109,996	0	0	0	0	205,327	951,158	886,388	1,035,756	12	
INTERGOVERNMENTAL REVENUE																
20XX State Shared Revenues	13	0	0	0	0	0	0	6,245,476	0	0	0	6,245,476	7,368,297	6,323,240	13	
21XX State Replacements Against Levied Taxes	14	920,066	41,829		126,795	236,590	0		0		624,199	1,949,479	1,954,069	1,940,748	14	
22XX Other State Tax Replacements	15	522,087	23,168	0	72,029	32,806	0	0	0	0	356,062	1,006,152	1,586,075	1,440,676	15	
23XX, 24XX State\Federal Pass-Thru Revenues	16	2,387,719	0	0	0	0	0	875,000	195,000	2,000,000	0	5,457,719	6,373,825	3,022,574	16	
25XX Contributions from Other Intergovernmental Units	17	5,930,854	128,000	0	845,089	0	0	3,406	0	0	0	6,907,349	11,693,552	7,941,756	17	
26XX, 27XX State Grants and Entitlements	18	1,108,957	1,000	0	0	0	0	22,000	31,476	0	0	1,163,433	1,432,891	1,156,499	18	
28XX Federal Grants and Entitlements	19	6,000	0	0	0	0	0	0	0	0	0	6,000	178,260	1,037,353	19	
29XX Payments in Lieu of Taxes	20	65,000	0	0	0	0	0	20,000	0	0	0	85,000	83,925	89,567	20	
Subtotal (lines 13 - 20)	21	10,940,683	193,997	0	1,043,913	269,396	0	7,165,882	226,476	2,000,000	980,261	22,820,608	30,670,894	22,952,413	21	
3XXX Licenses & Permits	22	793,150	0	0	0	0	0	6,000	0	0	0	799,150	989,074	838,496	22	
4XXX, 5XXX Charges for Service	23	4,928,692	4,550	0	0	0	0	0	29,000	0	0	4,962,242	5,995,667	4,714,126	23	
6XXX Use of Money & Property	24	457,678	0	0	0	0	0	0	223,053	90,500	12,565	783,796	1,454,775	1,812,631	24	
8XXX Miscellaneous	25	592,291	135,550	0	0	10,000	0	72,458	161,240	45,000	0	1,016,539	2,629,871	897,509	25	
Total Revenues	26	49,442,621	1,715,676	0	4,122,289	6,921,740	0	7,244,340	639,769	2,135,500	22,265,909	94,500,409	105,040,133	91,743,589	26	
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																
9000 From General Basic	27		0	0				1,546,493	198,000	9,274,305	0	11,018,798	11,889,673	11,817,847	27	
9020 From Rural Services Basic	28							5,484,541	0	0	0	5,484,541	5,278,950	5,213,349	28	
90xx From Other Budgetary Funds	29	373,500	0	0		0	0	0	0	0	0	373,500	1,143,750	835,590	29	
Subtotal (lines 27 - 29)	30	373,500	0	0	0	0	0	7,031,034	198,000	9,274,305	0	16,876,839	18,312,373	17,866,786	30	
91XX Proceeds\Gen Long-Term Debt	31	19,292,300	1,230,000	0	0	0	0	0	146,000	1,250,000	0	21,918,300	19,890,000	21,382,000	31	
92XX Proceeds\Gen Capital Asset Sales	32	26,000	0	0	0	0	0	1,334	0	0	0	27,334	24,000	19,817	32	
Total Revenues and Other Sources	33	69,134,421	2,945,676	0	4,122,289	6,921,740	0	14,276,708	983,769	12,659,805	22,265,909	133,322,882	143,266,506	131,012,192	33	
Beginning Fund Balance - July 1, NaN	34	19,350,944	1,459,036	0	1,414,476	368,684	0	3,709,715	999,982	8,476,162	71,739	35,866,214	51,521,947	50,212,760	34	
Total Resources	35	88,485,365	4,404,712	0	5,536,765	7,290,424	0	17,986,423	1,983,751	21,135,967	22,337,648	169,189,096	194,788,453	181,224,952	35	
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0	0	0	0	0	0	0	0	36	

STATE BUDGET FORM (continued)

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: JOHNSON COUNTY

County No: 52

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

STATE BUDGET FORM (continued)

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: JOHNSON COUNTY

County No: 52

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

STATE BUDGET FORM (continued)

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020
SERVICES TO PERSONS WITH:												
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS												
400X - Information & Education Services	1	0	0	0	0	0	0	0	0	0	0	0
402X - Coordination Services	2	0	0	0	266,920	0	0	0	0	266,920	259,959	231,387
403X- Personal & Environ. Sprt	3	0	0	0	0	0	0	0	0	0	0	0
404X-Treatment Services	4	0	0	0	0	0	0	0	0	0	0	0
405X-Vocational & Day Services	5	0	0	0	0	0	0	0	0	0	0	0
406X-Lic/Cert. Living Arrangements	6	0	0	0	0	0	0	0	0	0	0	0
407X - Inst/Hospital & Commit Services	7	0	0	0	73,536	0	0	0	0	73,536	94,875	78,054
Subtotal	8	0	0	0	340,456	0	0	0	0	340,456	354,834	309,441
42XX - INTELLECTUAL DISABILITY												
420X - Information & Education Services	9	0	0	0	0	0	0	0	0	0	0	0
422X - Coordination Services	10	0	0	0	27,460	0	0	0	0	27,460	28,022	23,655
423X- Personal & Environ. Sprt	11	0	0	0	0	0	0	0	0	0	0	0
424X-Treatment Services	12	0	0	0	0	0	0	0	0	0	0	0
425X-Vocational & Day Services	13	0	0	0	0	0	0	0	0	0	0	0
426X-Lic/Cert. Living Arrangements	14	0	0	0	0	0	0	0	0	0	0	0
427X - Inst/Hospital & Commit Services	15	0	0	0	0	0	0	0	0	0	0	0
Subtotal	16	0	0	0	27,460	0	0	0	0	27,460	28,022	23,655
43XX - OTHER DEVELOPMENTAL DISABILITIES												
430X - Information & Education Services	17	0	0	0	0	0	0	0	0	0	0	0
432X - Coordination Services	18	0	0	0	40,966	0	0	0	0	40,966	40,146	52,300
433X- Personal & Environ. Sprt	19	0	0	0	0	0	0	0	0	0	0	0
434X-Treatment Services	20	0	0	0	0	0	0	0	0	0	0	0
435X-Vocational & Day Services	21	0	0	0	0	0	0	0	0	0	0	0
436X-Lic/Cert. Living Arrangements	22	0	0	0	0	0	0	0	0	0	0	0
437X - Inst/Hospital & Commit Services	23	0	0	0	0	0	0	0	0	0	0	0
Subtotal	24	0	0	0	40,966	0	0	0	0	40,966	40,146	52,300
44XX - GENERAL ADMINISTRATION												
4411-Direct Administration	25	139,028	0	0	436,297	0	0	0	0	575,325	542,792	493,101
4412-Purchased Administration	26	0	0	0	0	0	0	0	0	0	0	0
4413-Distrib to Regional Fiscal Agent	27	0	0	0	4,564,428	0	0	0	0	4,564,428	5,795,548	6,030,480
Subtotal	28	139,028	0	0	5,000,725	0	0	0	0	5,139,753	6,338,340	6,523,581
45XX - COUNTY PRVD CASE MGMT												
Subtotal	29	323,998	0	0	0	0	0	0	0	323,998	310,599	305,687
46XX - COUNTY PRVD SERVICES												
Subtotal	30	0	0	0	0	0	0	0	0	0	0	0
47XX - BRAIN INJURY												
470X - Information & Education Services	31	0	0	0	0	0	0	0	0	0	0	0
472X - Coordination Services	32	0	0	0	0	0	0	0	0	0	0	0
473X- Personal & Environ. Sprt	33	0	0	0	0	0	0	0	0	0	0	0
474X-Treatment Services	34	0	0	0	0	0	0	0	0	0	0	0
475X-Vocational & Day Services	35	0	0	0	0	0	0	0	0	0	0	0
476X-Lic/Cert. Living Arrangements	36	0	0	0	0	0	0	0	0	0	0	0
477X - Inst/Hospital & Commit Services	37	0	0	0	0	0	0	0	0	0	0	0
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0
Total - Mental Health, ID & DD	39	463,026	0	0	5,409,607	0	0	0	0	5,872,633	7,071,941	7,214,664

STATE BUDGET FORM (continued)

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS				
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1	2,500	0	0	0	121,633	0	0	0	0	124,133	140,492	117,731	1
6010 - Weed Eradication	2	0	0	0	0	0	0	0	0	0	0	0	0	2
6020 - Solid Waste Disposal	3	0	0	0	0	40,800	0	0	0	0	40,800	40,800	35,404	3
6030 - Environmental Restoration	4	0	0	0	0	0	0	0	0	0	0	0	0	4
Subtotal	5	2,500	0	0	0	162,433	0	0	0	0	164,933	181,292	153,135	5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	943,887	0	0	0	0	0	0	0	0	943,887	867,258	711,618	6
6110 - Maintenance & Operations	7	2,019,323	0	0	0	0	0	0	0	0	2,019,323	1,925,214	1,758,678	7
6120 - Recreation & Environmental Educ.	8	332,146	0	0	0	15,000	0	0	0	0	347,146	223,586	193,671	8
Subtotal	9	3,295,356	0	0	0	15,000	0	0	0	0	3,310,356	3,016,058	2,663,967	9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10	0	0	0	0	161,818	0	0	0	0	161,818	179,646	152,087	10
6210 - Animal Bounties & State Apiarist Expenses	11	300	0	0	0	0	0	0	0	0	300	300	90	11
Subtotal	12	300	0	0	0	161,818	0	0	0	0	162,118	179,946	152,177	12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13	1,371,065	0	0	0	8,680	0	0	0	0	1,379,745	1,315,389	1,122,588	13
6310 - Housing Rehabilitation & Develop.	14	680,000	0	0	0	0	0	0	0	0	680,000	680,000	654,800	14
6320 - Community Economic Development	15	71,530	0	0	0	0	0	0	0	0	71,530	90,000	135,000	15
Subtotal	16	2,122,595	0	0	0	8,680	0	0	0	0	2,131,275	2,085,389	1,912,388	16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17	15,710	0	0	0	913,638	0	0	0	0	929,348	928,233	861,090	17
6410 - Historic Preservation	18	22,000	0	0	0	0	0	0	0	0	22,000	22,000	80,214	18
6420 - Fair & 4-H Clubs	19	89,400	0	0	0	0	0	0	0	0	89,400	93,000	103,000	19
6430 - Fairgrounds	20	0	0	0	0	0	0	0	0	0	0	0	0	20
6440 - Memorial Halls	21	0	0	0	0	0	0	0	0	0	0	0	0	21
6450 - Other Educational Services	22	0	0	0	0	14,000	0	0	0	0	14,000	14,000	15,000	22
Subtotal	23	127,110	0	0	0	927,638	0	0	0	0	1,054,748	1,057,233	1,059,304	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property	24	0	0	0	0	0	0	0	0	0	0	0	0	24
6510 - Buildings	25	0	0	0	0	0	0	0	0	0	0	0	0	25
6520 - Equipment	26	0	0	0	0	0	0	0	0	0	0	0	0	26
6530 - Public Facilities	27	0	0	0	0	0	0	0	0	0	0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	5,547,861	0	0	0	1,275,569	0	0	0	0	6,823,430	6,519,918	5,940,971	29

STATE BUDGET FORM (continued)

SERVICE AREA 7

ROADS & TRANSPORTATION

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND				SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration	1	0	0	0	0	0	0	312,538	0	0	312,538	302,122	270,993	1
7010 - Engineering	2	0	0	0	0	0	0	2,085,581	0	0	2,085,581	1,627,409	1,242,755	2
Subtotal	3	0	0	0	0	0	0	2,398,119	0	0	2,398,119	1,929,531	1,513,748	3
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts	4	0	0	0	0	0	0	391,925	0	0	391,925	367,999	109,359	4
7110 - Roads	5	0	0	0	0	0	0	6,138,821	0	0	6,138,821	4,990,323	5,006,113	5
7120 - Snow & Ice Control	6	0	0	0	0	0	0	413,525	0	0	413,525	431,079	564,102	6
7130 - Traffic Controls	7	0	0	0	0	0	0	321,724	0	0	321,724	318,591	241,779	7
7140 - Road Clearing	8	0	0	0	0	0	0	251,867	0	0	251,867	130,498	479,993	8
Subtotal	9	0	0	0	0	0	0	7,517,862	0	0	7,517,862	6,238,490	6,401,346	9
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment	10	0	0	0	0	0	0	990,000	0	0	990,000	990,000	647,122	10
7210 - Equipment Operations	11	0	0	0	0	0	0	1,385,583	0	0	1,385,583	1,526,750	1,281,193	11
7220 - Tools, Materials & Supplies	12	0	0	0	0	0	0	86,500	0	0	86,500	90,500	70,403	12
7230 - Real Estate & Buildings	13	0	0	0	0	0	0	0	0	0	0	0	0	13
Subtotal	14	0	0	0	0	0	0	2,462,083	0	0	2,462,083	2,607,250	1,998,718	14
MASS TRANSIT PROGRAM														
7300 - Air Transportation	15	0	0	0	0	0	0	0	0	0	0	0	0	15
7310 - Ground Transportation	16	0	0	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	0	12,378,064	0	0	12,378,064	10,775,271	9,913,812	18

STATE BUDGET FORM (continued)

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2021/2022	Re-estimated 2020/2021	Actual 2019/2020
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	0	1,032,706	0	0	0	0	0	0	0	1,032,706	1,339,008	817,139
8010 - Local Elections	2	0	153,481	0	0	0	0	0	0	0	153,481	0	105,692
8020 - Township Officials	3	7,600	0	0	0	0	0	0	0	0	7,600	9,000	4,178
Subtotal	4	7,600	1,186,187	0	0	0	0	0	0	0	1,193,787	1,348,008	927,009
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	1,260,287	0	0	0	0	0	0	0	0	1,260,287	1,170,157	936,691
8101 - Driver Licenses Services	6	0	0	0	0	0	0	0	0	0	0	0	0
8110 - Recording of Public Documents	7	896,018	0	0	0	0	0	39,000	0	0	935,018	918,222	736,098
Subtotal	8	2,156,305	0	0	0	0	0	39,000	0	0	2,195,305	2,088,379	1,672,789
Total - Government Services to Residents	9	2,163,905	1,186,187	0	0	0	0	39,000	0	0	3,389,092	3,436,387	2,599,798

STATE BUDGET FORM (continued)

SERVICE AREA 9

ADMINISTRATION

County Name: JOHNSON COUNTY

County No: 52

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

STATE BUDGET FORM (continued)

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS									TOTALS	
		General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2021/2022	Re-estimated 2020/2021
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1	139,600	0	0	0	0	0	0	0		0		139,600	165,700
0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0	0	0		0		0	0
0030 - Other Nonprogram Current	3	0	0	0	0	0	0	0	0		0		0	0
0040 - Other County Enterprises	4	0	0	0	0	0	0	0	0		0		0	0
Total - Nonprogram Current	5	139,600	0	0	0	0	0	0	0		0		139,600	165,700
LONG-TERM DEBT SERVICE														
0100 - Principal	6	0	0	0	0	0	0	0	0		21,893,300	0	21,893,300	20,034,719
0110 - Interest and Fiscal Charges	7	0	0	0	0	0	0	0	0		194,348	0	194,348	423,538
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0		22,087,648	0	22,087,648	20,458,257
CAPITAL PROJECTS														
0200 - Roadway Construction	9	0	0	0	0	0	3,328,000	0	2,500,000		0	0	5,828,000	13,685,144
0210 - Conservation Land Acquisition & Dev.	10	0	0	0	0	0	0	1,001,940	1,250,000		0	0	2,251,940	6,120,921
0220 - Other Capital Projects	11	1,427,200	0	0	0	0	0	0	9,082,411		0	0	10,509,611	17,336,995
Total Capital Projects	12	1,427,200	0	0	0	0	3,328,000	1,001,940	12,832,411		0	0	18,589,551	37,143,060
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	13	29,803,408	1,058,585	0	0	130,314	0	207,500			0	0	31,199,807	29,406,413
Total Physical Health and Social Services	14	14,784,487	0	0	0	0	0	0			0	0	14,784,487	14,367,830
Total Mental Health, ID & DD	15	463,026	0	0	5,409,607	0	0	0			0	0	5,872,633	7,071,941
Total County Environment and Education	16	5,547,861	0	0	0	1,275,569	0	0			0	0	6,823,430	6,519,918
Total Roads & Transportation	17	0	0	0	0	0	12,378,064	0			0	0	12,378,064	10,775,271
Total Government Services to Residents	18	2,163,905	1,186,187	0	0	0	0	39,000			0	0	3,389,092	3,436,387
Total Administration	19	10,727,080	1,234,100	0	0	0	0	0			0	0	11,961,180	11,265,089
Total Nonprogram Current	20	139,600	0	0	0	0	0	0			0	0	139,600	165,700
Total Long-Term Debt Service	21	0	0	0	0	0	0	0			22,087,648	0	22,087,648	20,458,257
Total Capital Projects	22	1,427,200	0	0	0	0	3,328,000	1,001,940	12,832,411		0	0	18,589,551	37,143,060
Total - All Expenditures	23	65,056,567	3,478,872	0	5,409,607	1,405,883	15,706,064	1,248,440	12,832,411	22,087,648	0	0	127,225,492	140,609,866
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental	24	0							0	0	0	0	0	0
To Rural Services Supplemental	25					0			0	0	0	0	0	0
To Secondary Roads	26	1,546,493	0			5,484,541	0		0	0	0	0	7,031,034	6,775,570
To Other Budgetary Funds	27	9,472,305	373,500	0		0	0	0	0	0	0	0	9,845,805	11,536,803
Total Operating Transfers Out	28	11,018,798	373,500	0	0	5,484,541	0	0	0	0	0	0	16,876,839	18,312,373
REFUNDED DEBT/PAYMENTS TO ESCROW														
Increase (Decrease) In Reserves	30	0	0	0	0	0	0	0	0	0	0	0	0	0
Fund Balance - Nonspendable	31	0	0	0	0	0	0	0	0	0	0	0	0	0
Fund Balance - Restricted	32	0	552,340	0	1,352,402	400,000	2,280,359	735,311	341,653	250,000	28,041	5,940,106	8,380,761	
Fund Balance - Committed	33	0	0	0	0	0	0	0	0	0	0	0	0	
Fund Balance - Assigned	34	0	0	0	0	0	0	0	7,961,903	0	0	7,961,903	8,134,509	
Fund Balance - Unassigned	35	12,410,000	0	0	-1,225,244	0	0	0	0	0	0	11,184,756	19,350,944	
Total Ending Fund Balance - June 30,	36	12,410,000	552,340	0	127,158	400,000	2,280,359	735,311	8,303,556	250,000	28,041	25,086,765	35,866,214	
Total Requirements	37	88,485,365	4,404,712	0	5,536,765	7,290,424	17,986,423	1,983,751	21,135,967	22,337,648	28,041	169,189,096	194,788,453	

STATE BUDGET FORM (continued)

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service									
Project Name		Amount of Issue	Date Certified To County Auditor (format: XX/XX/XXXX)	Principal Due 2021/2022	Interest Due 2021/2022	Bond Registration Due 2021/2022	TOTAL OBLIGATION Due 2021/2022	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
GO COUNTY PURPOSE BOND 2019C	1	9,525,000	03/15/19	3,175,000	58,738	0	3,233,738	177,831	3,055,907
GO COUNTY PURPOSE BOND 2020B	2	9,602,400	03/15/20	3,200,000	25,610	0	3,225,610	0	3,225,610
GO COUNTY PURPOSE BOND 2021A	3	9,600,000	03/15/21	3,200,000	48,000	0	3,248,000	0	3,248,000
GO COUNTY PURPOSE BOND 2021B	4	11,918,300	03/15/21	11,918,300	60,000	0	11,978,300	0	11,978,300
GO COUNTY PURPOSE BOND 2021C	5	400,000	03/15/21	400,000	2,000	0	402,000	0	402,000
	6						0		0
	7						0		0
	8						0		0
	9						0		0
	10						0		0
	11						0		0
	12						0		0
	13						0		0
	14						0		0
	15						0		0
	16						0		0
	17						0		0
	18						0		0
	19						0		0
	20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				21,893,300	194,348	0	22,087,648	177,831	21,909,817
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
									0
									0
									0
									0
									0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0

STATE BUDGET FORM (continued)

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

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

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

-

STATE BUDGET FORM (continued)

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

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

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

-

STATE BUDGET FORM (continued)

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

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

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

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

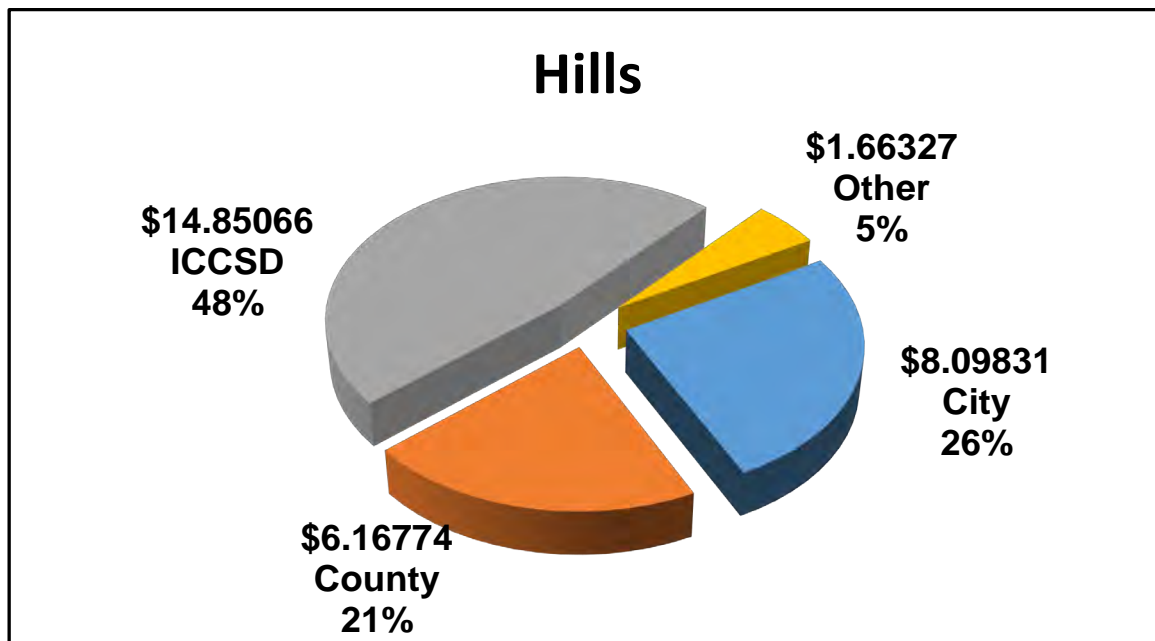
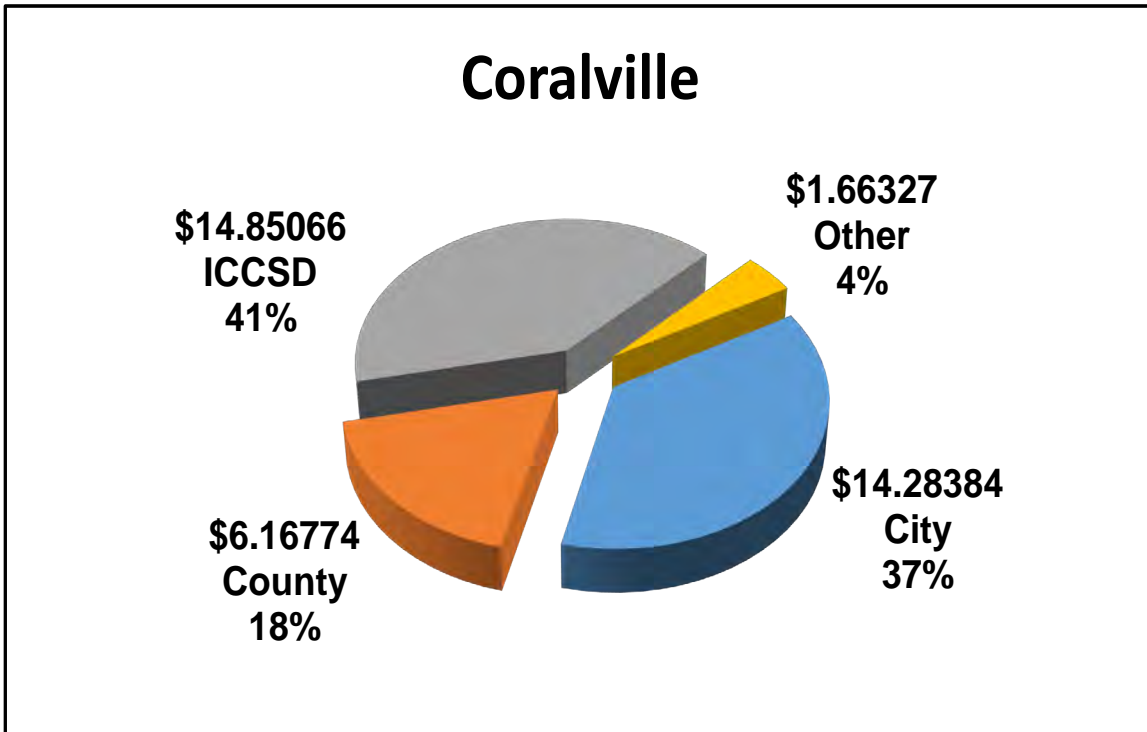
Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

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

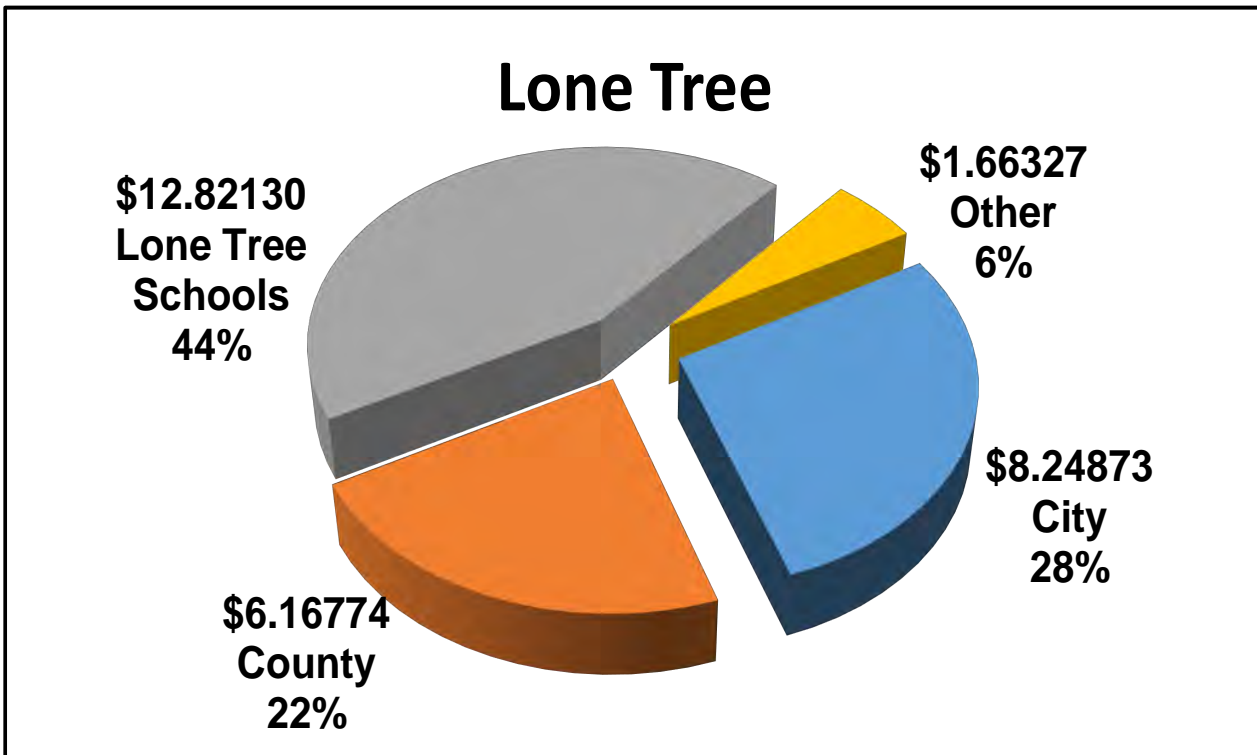
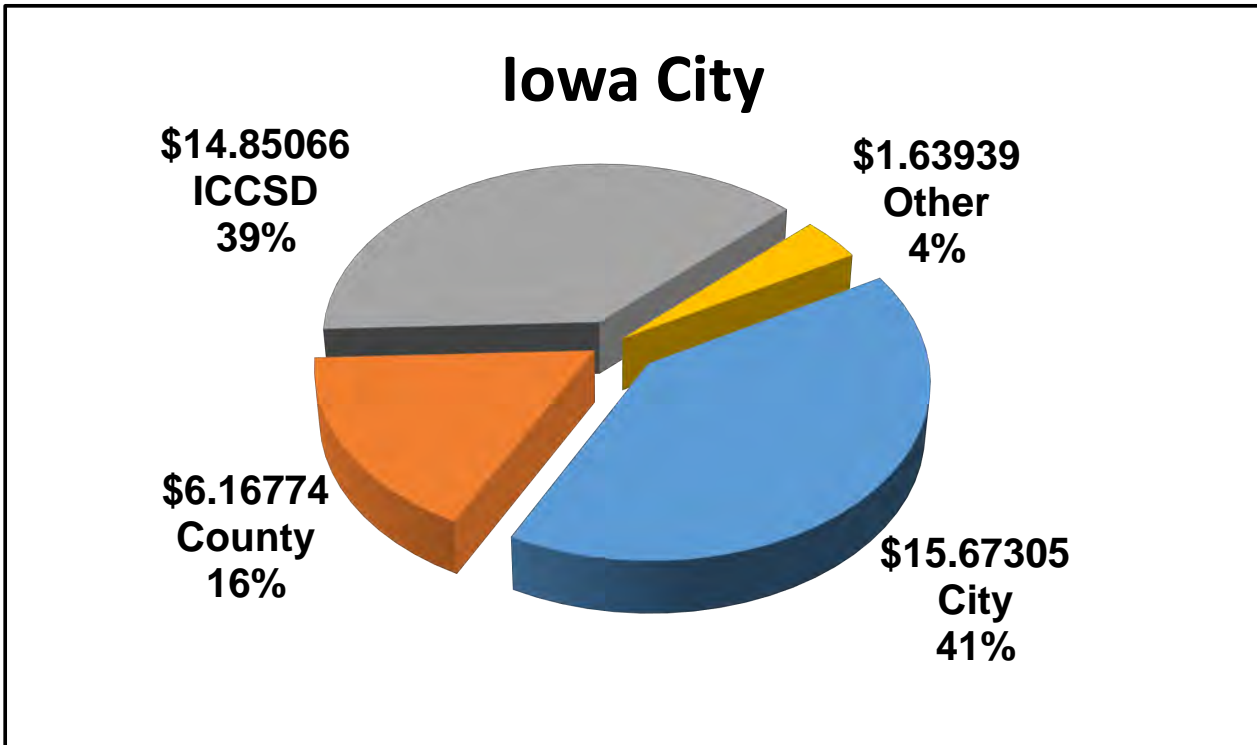
TAX LEVY RATE FOR CITIES AND TOWNSHIPS

The portion of the property tax levy rate per \$1,000 of assessed value for each entity

CITIES:

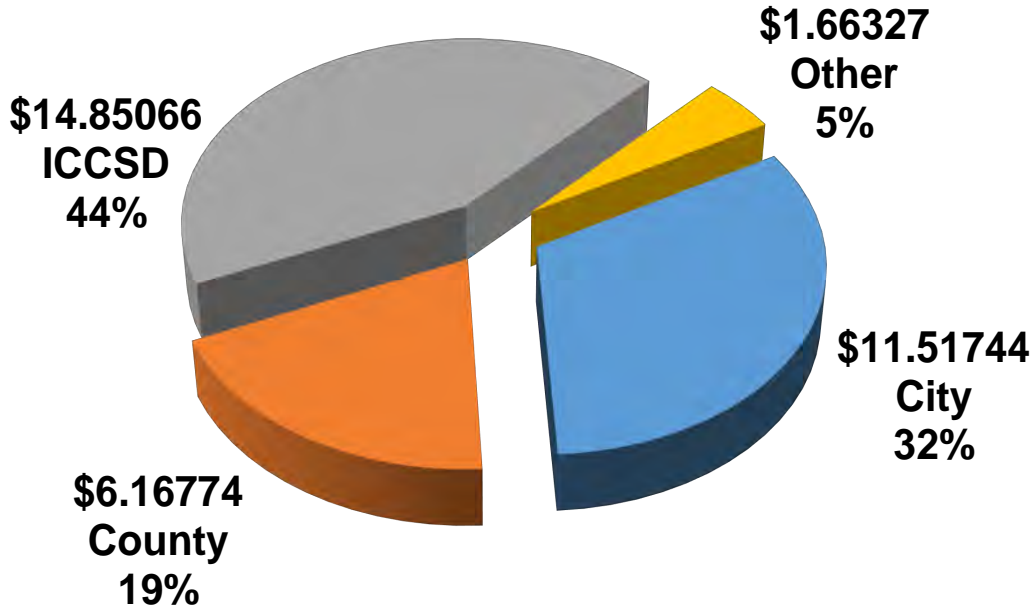


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

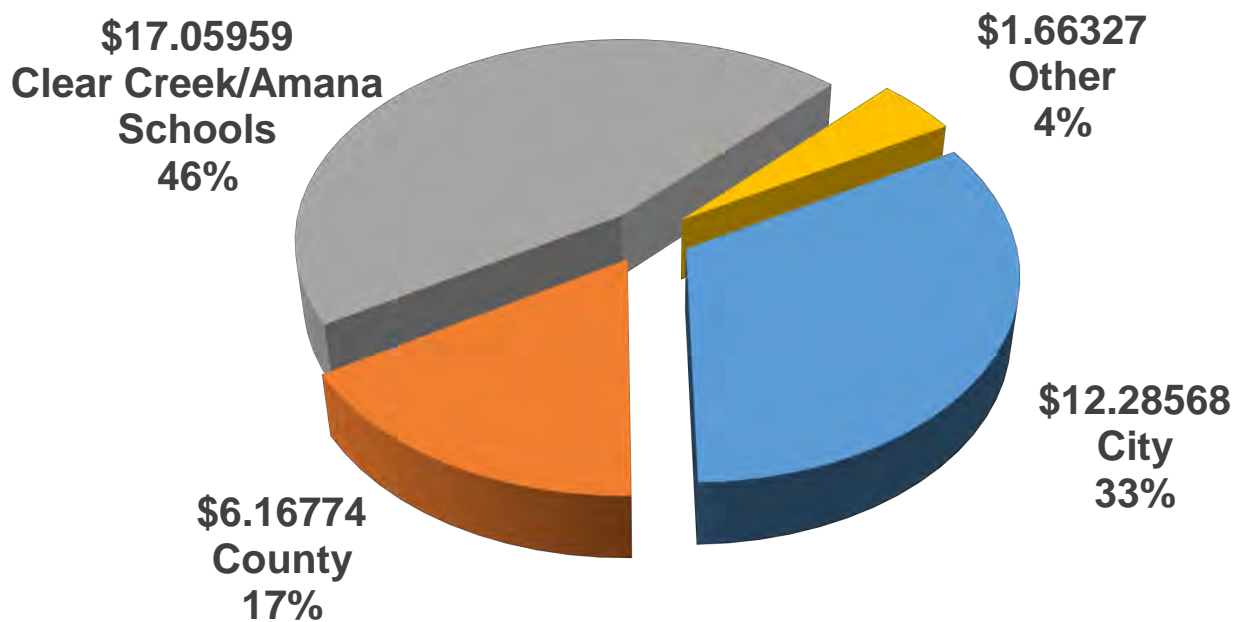


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

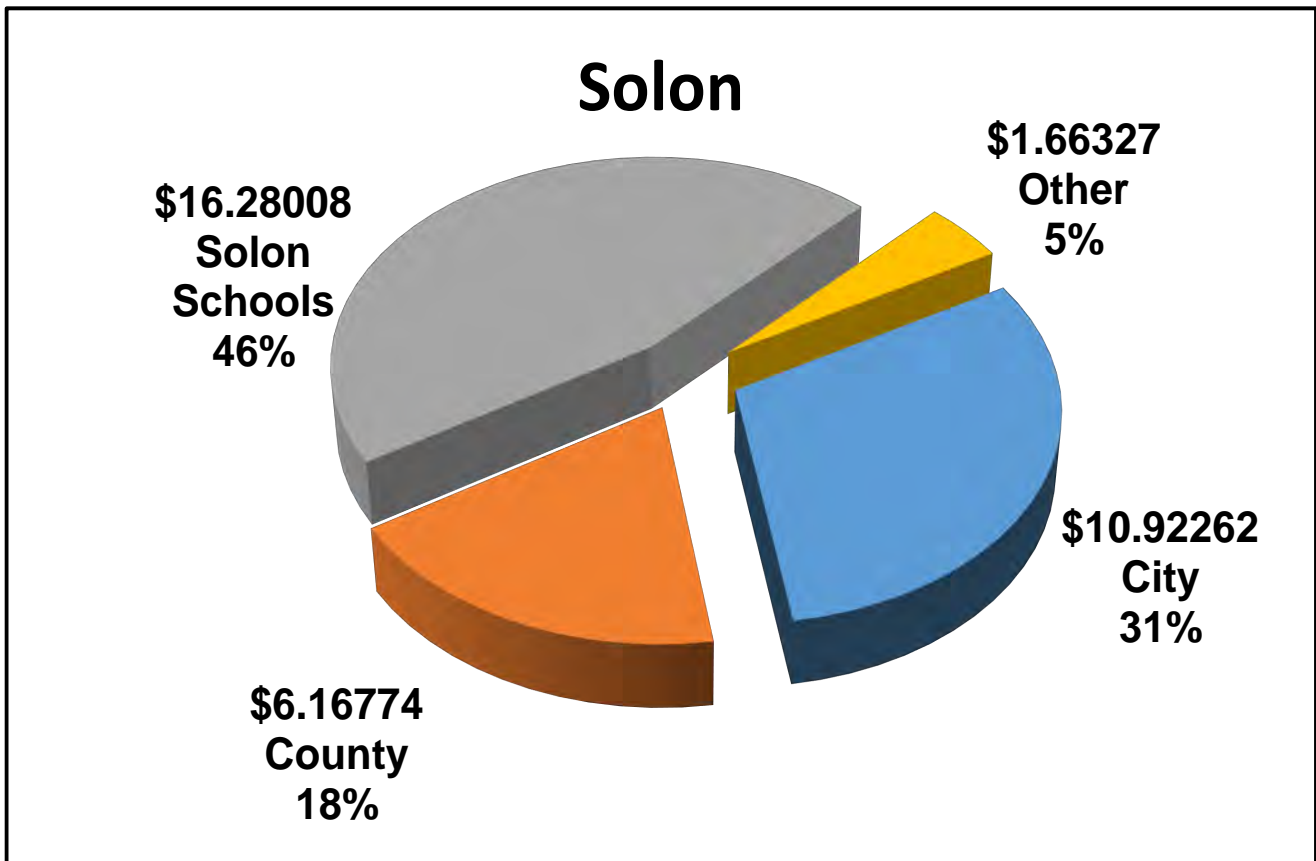
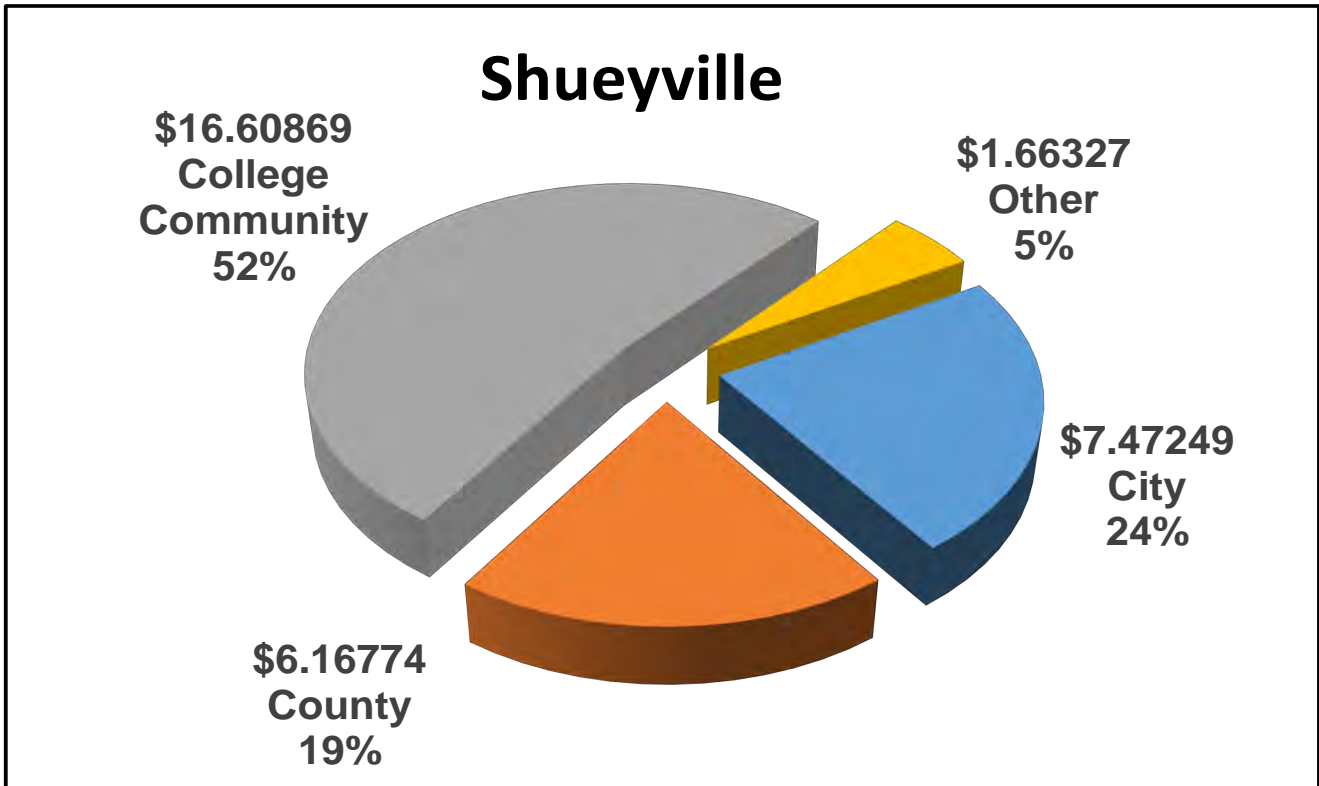
North Liberty



Oxford

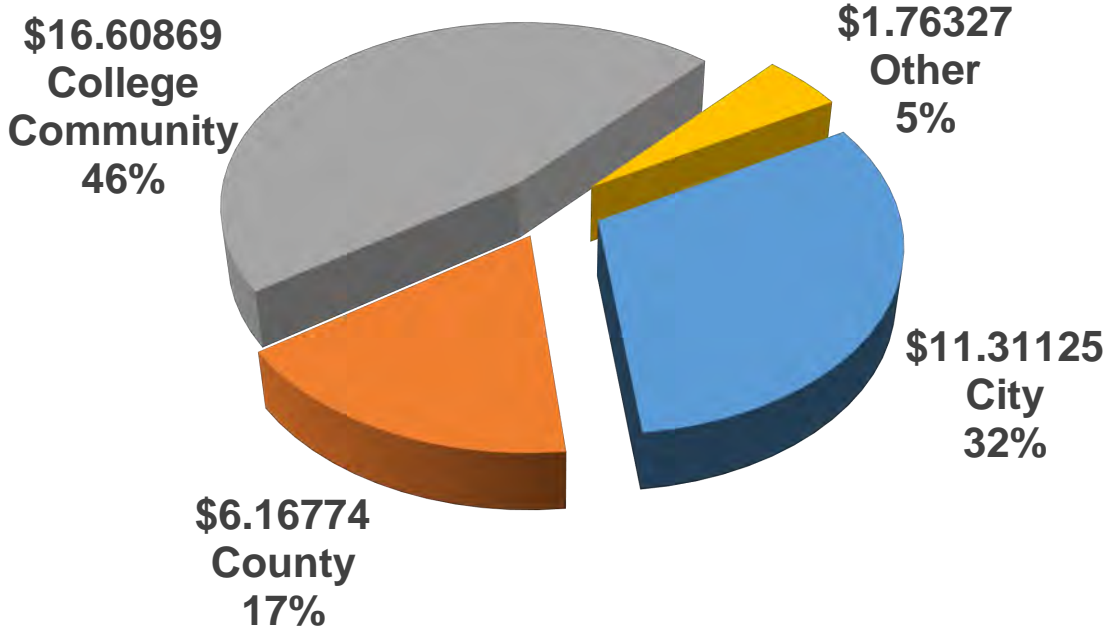


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

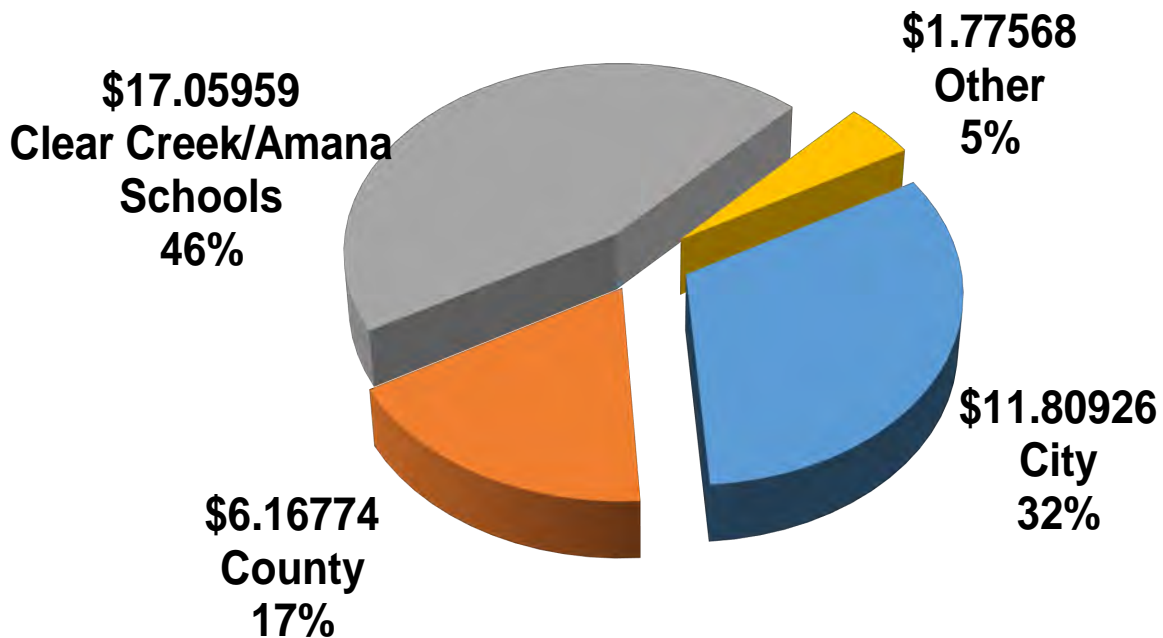


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Swisher

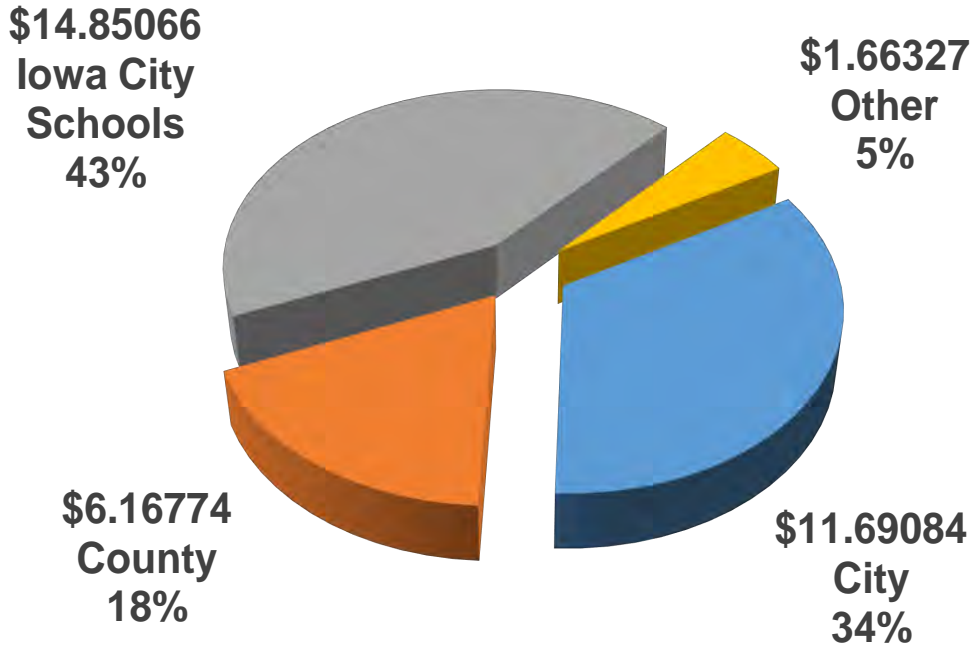


Tiffin



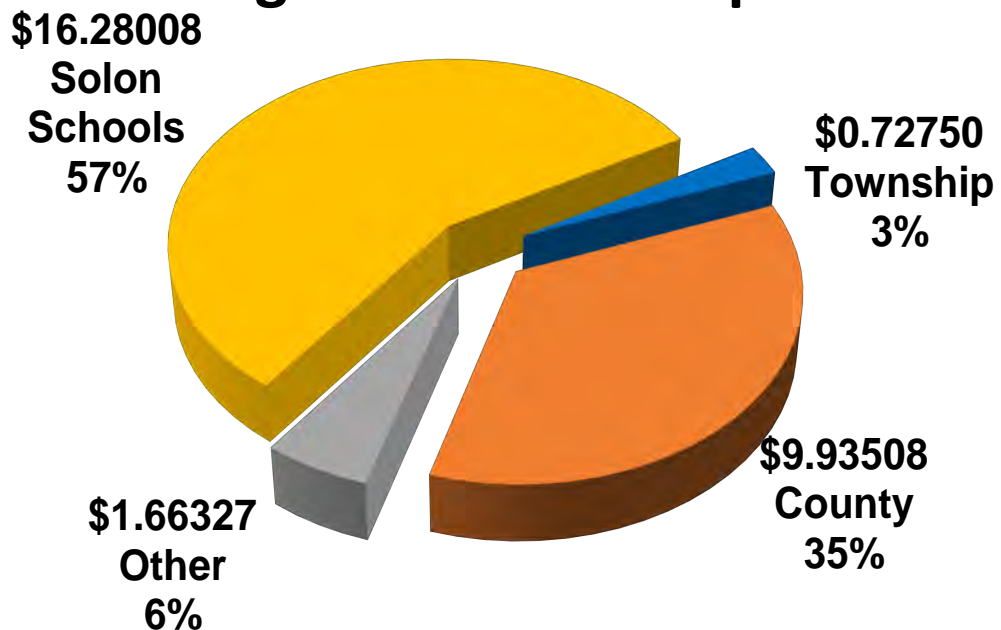
TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

University Heights



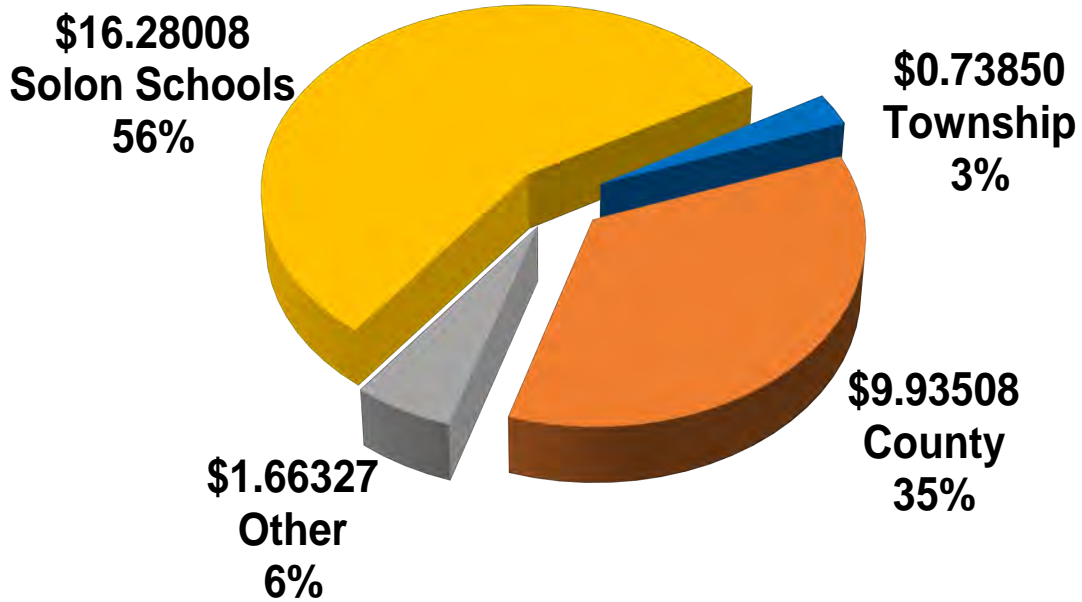
Townships:

Big Grove Township

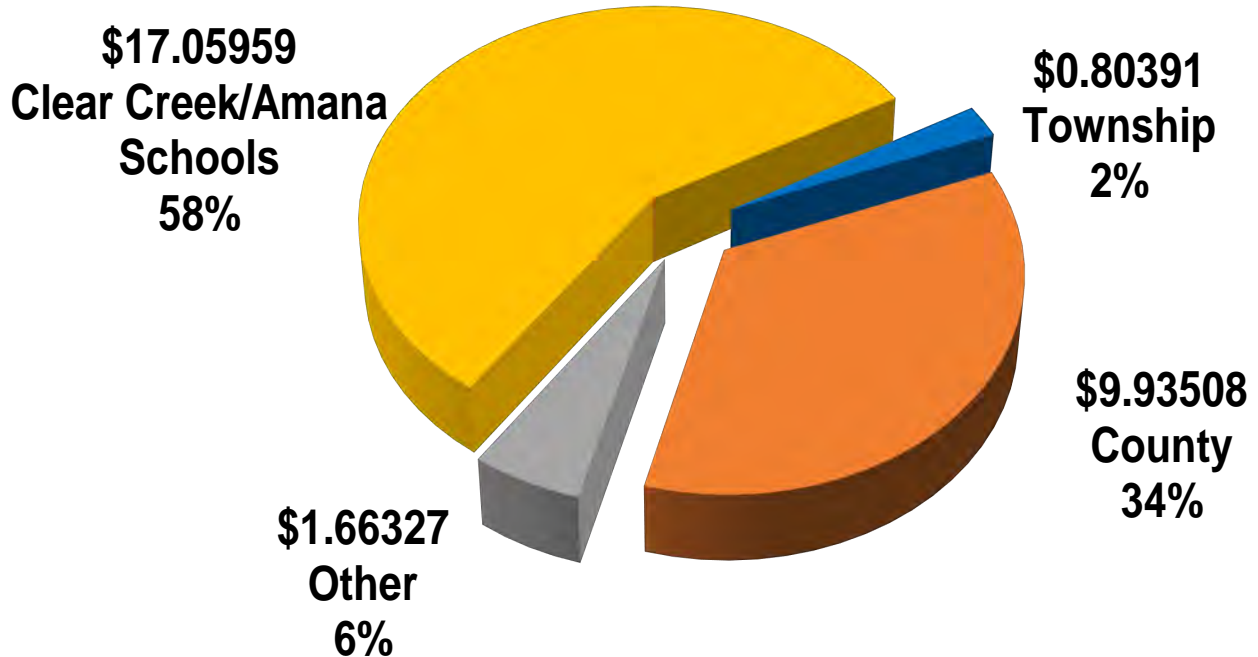


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Cedar Township

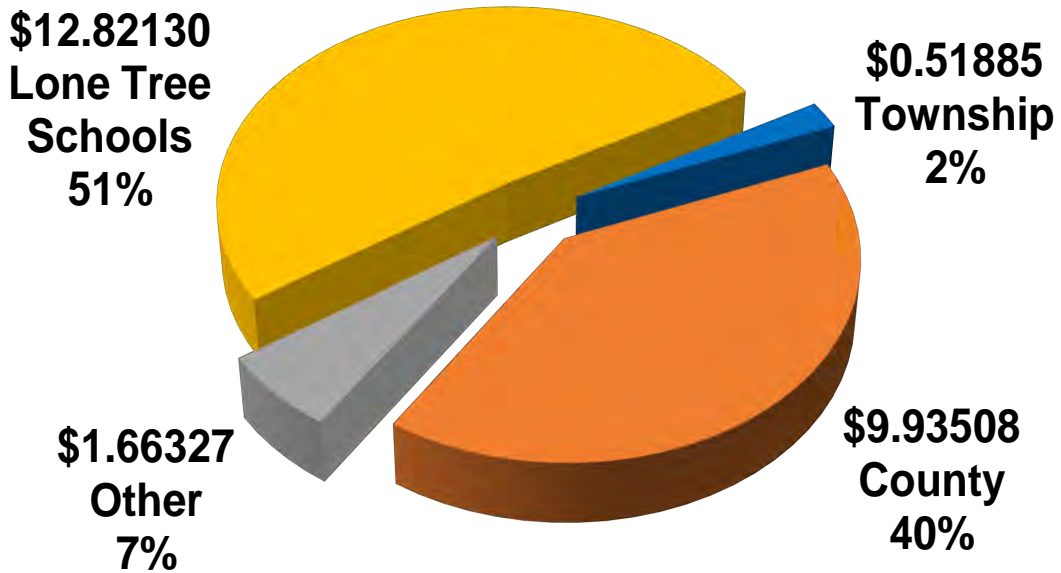


Clear Creek Township

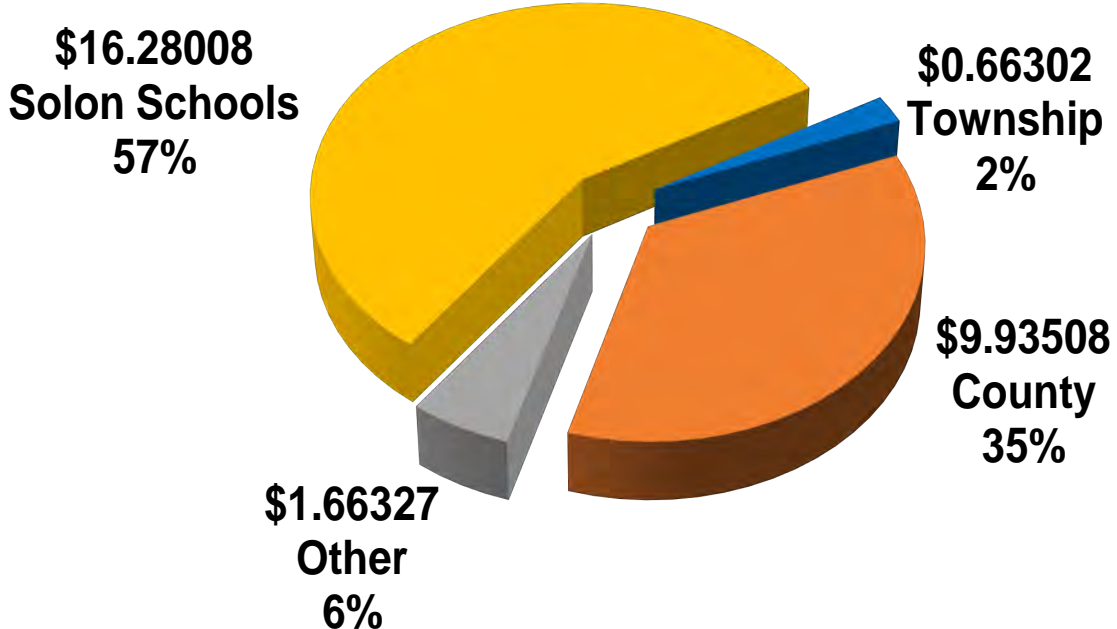


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Fremont Township

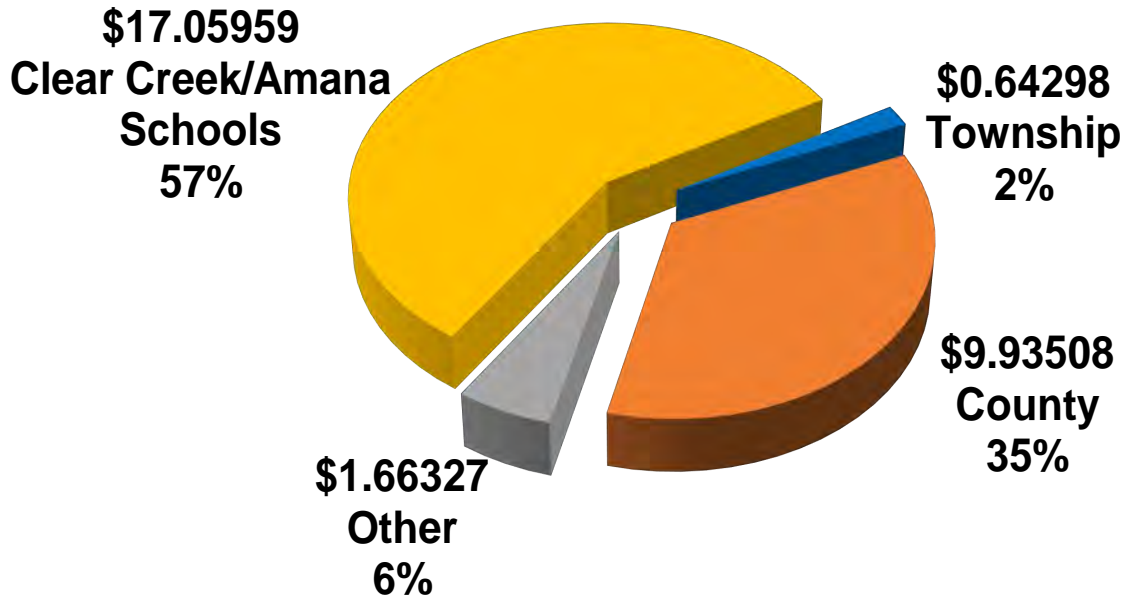


Graham Township

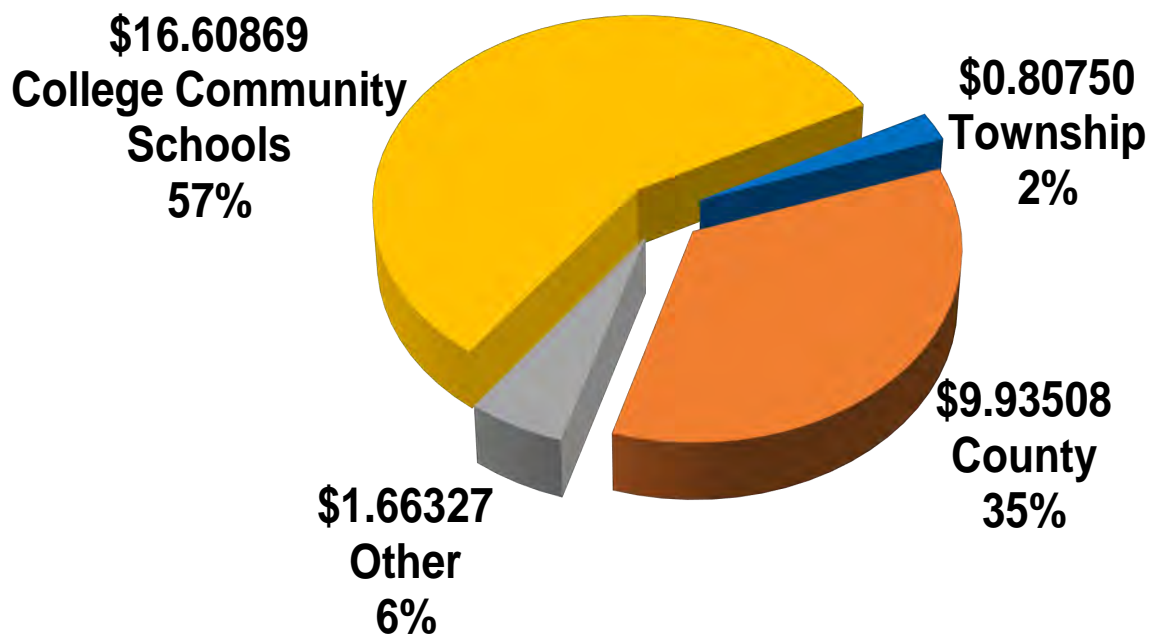


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Hardin Township

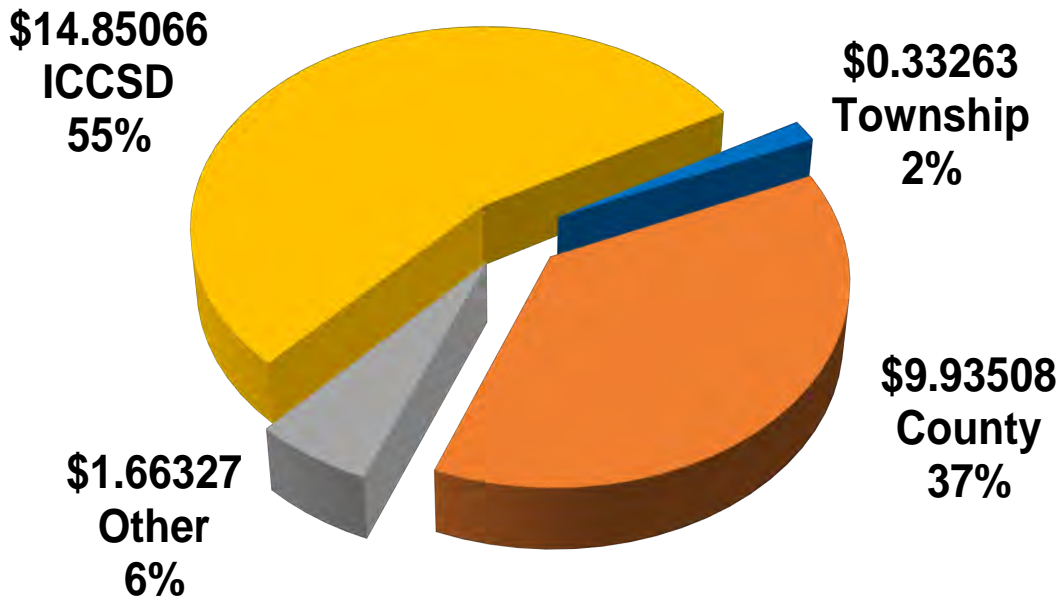


Jefferson Township

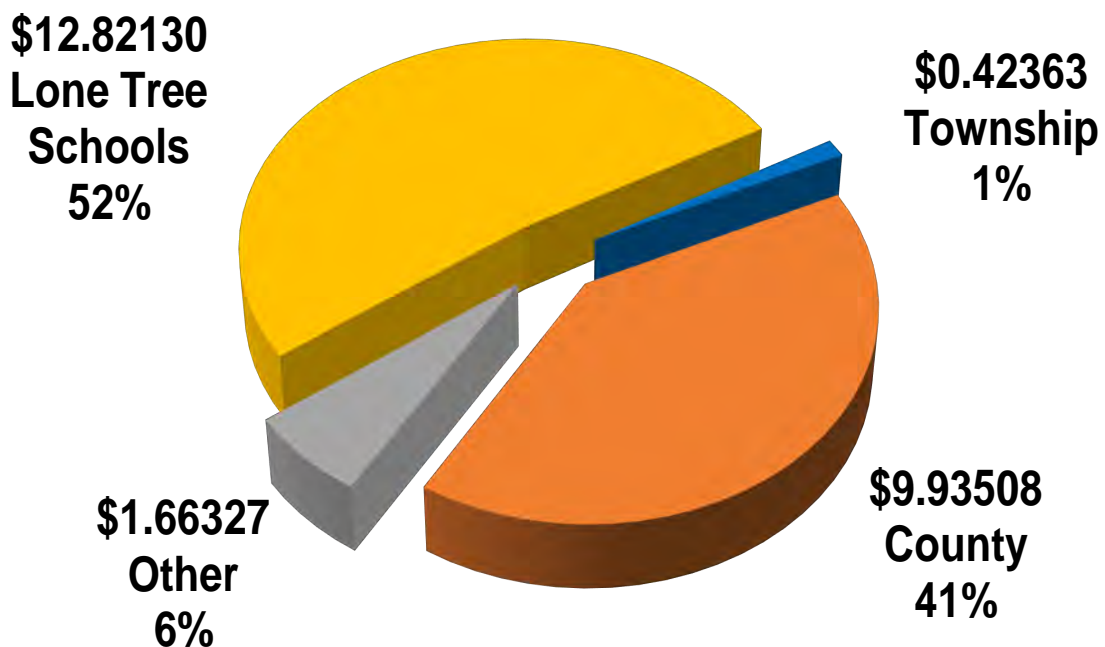


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Liberty Township

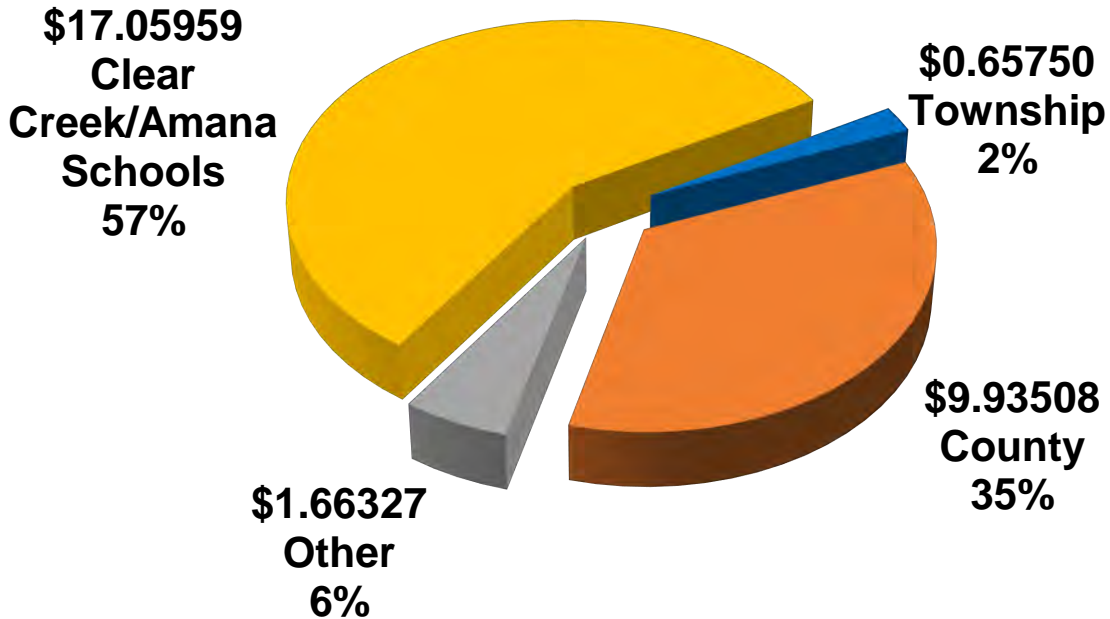


Lincoln Township

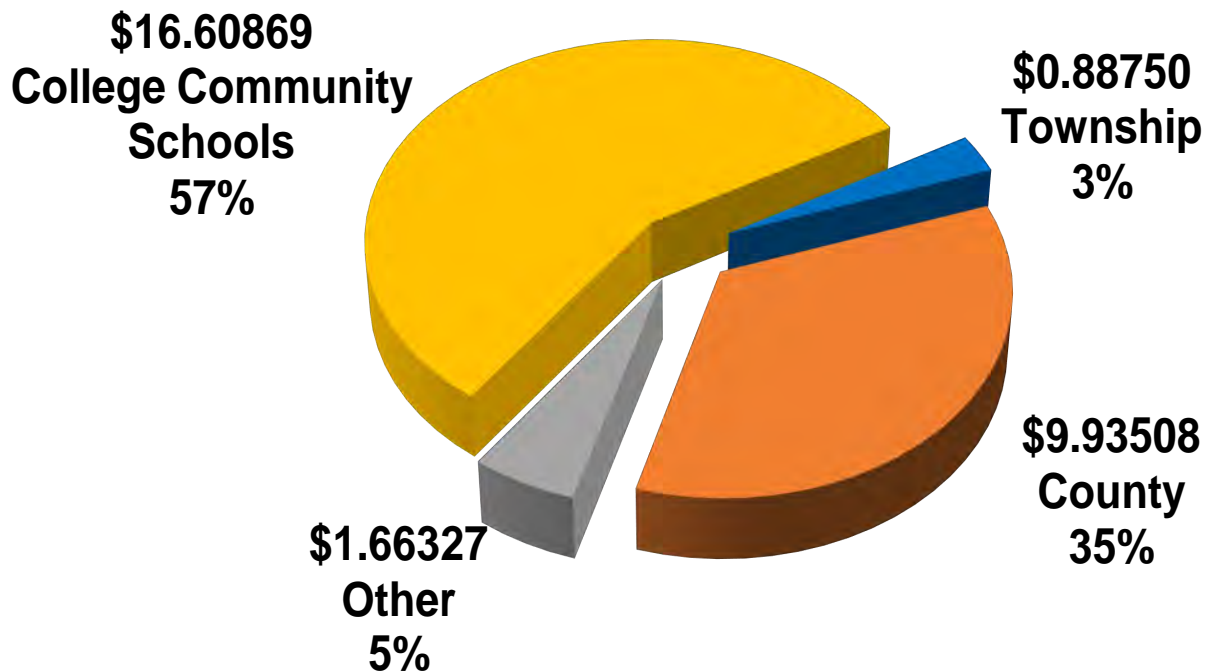


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Madison Township

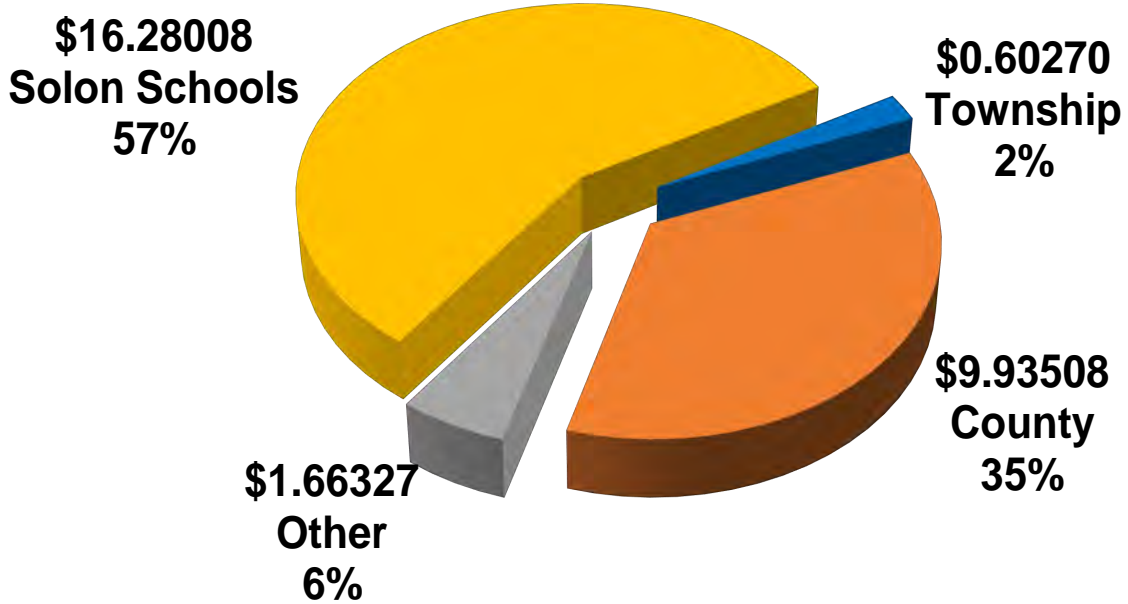


Monroe Township

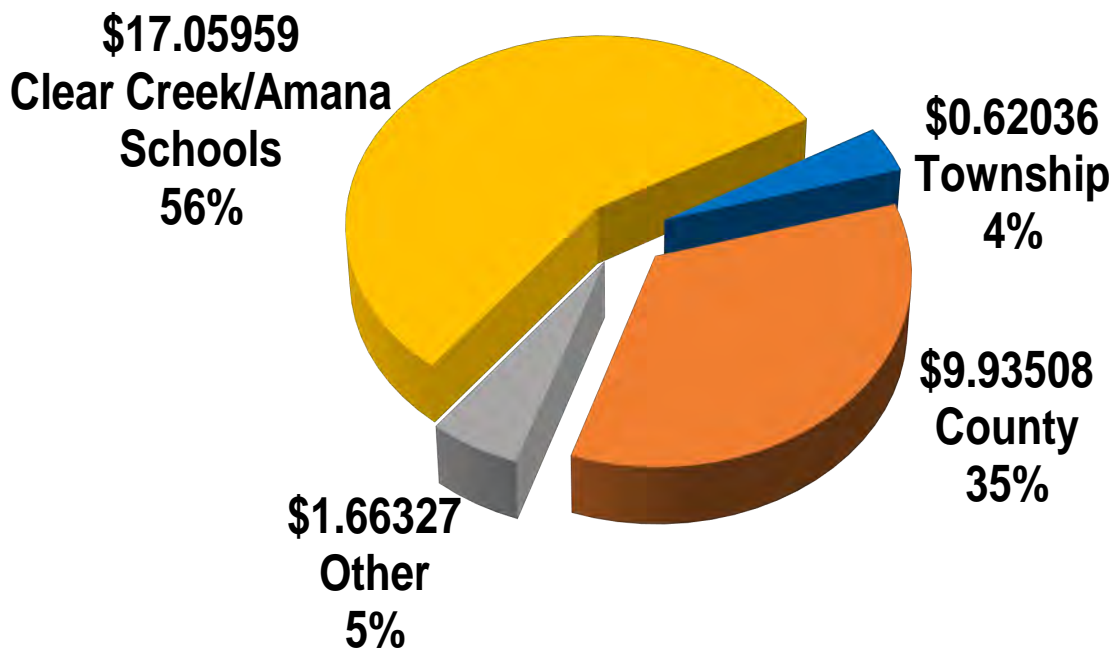


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Newport Township

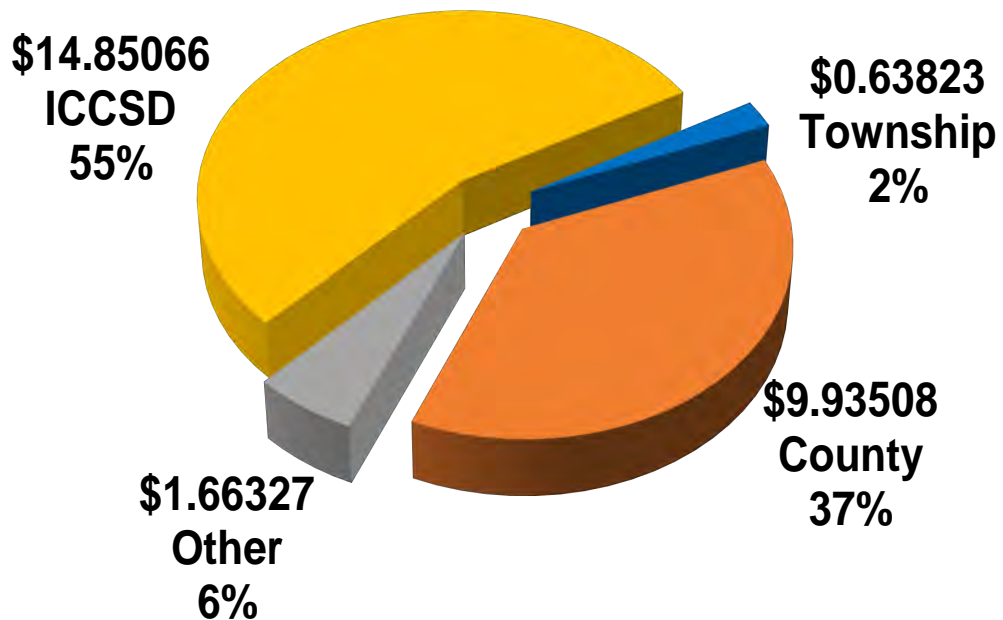


Oxford Township

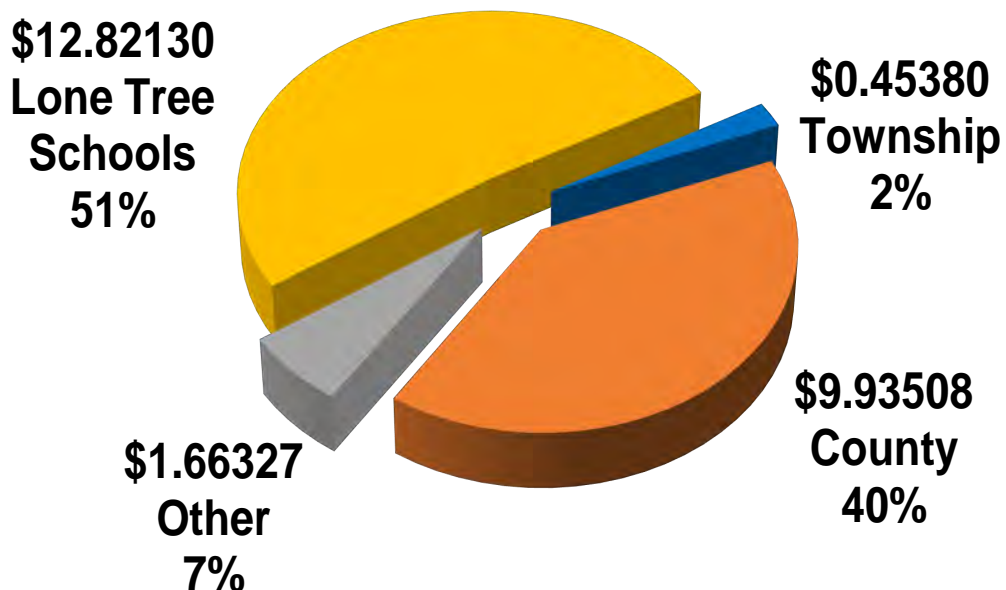


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Penn Township

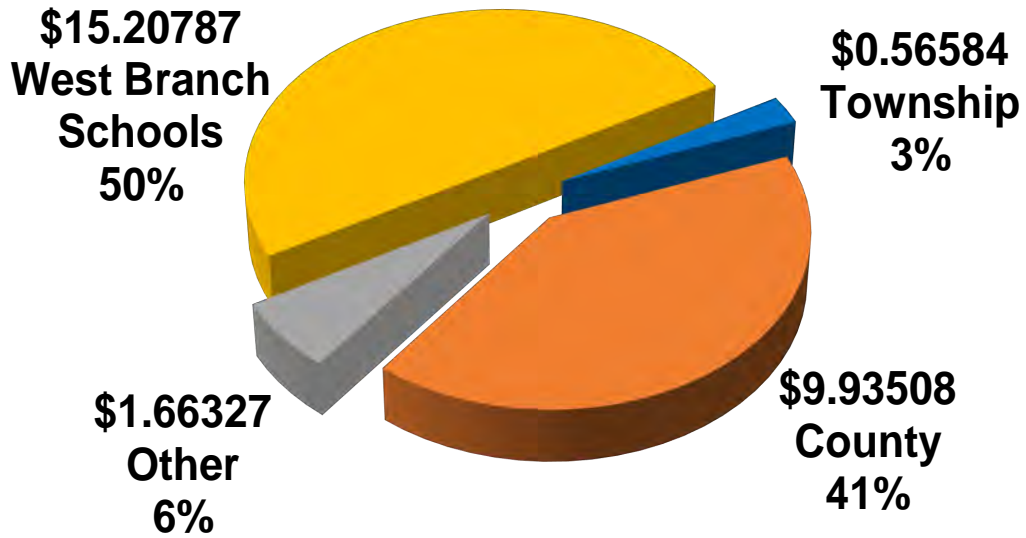


Pleasant Valley Township

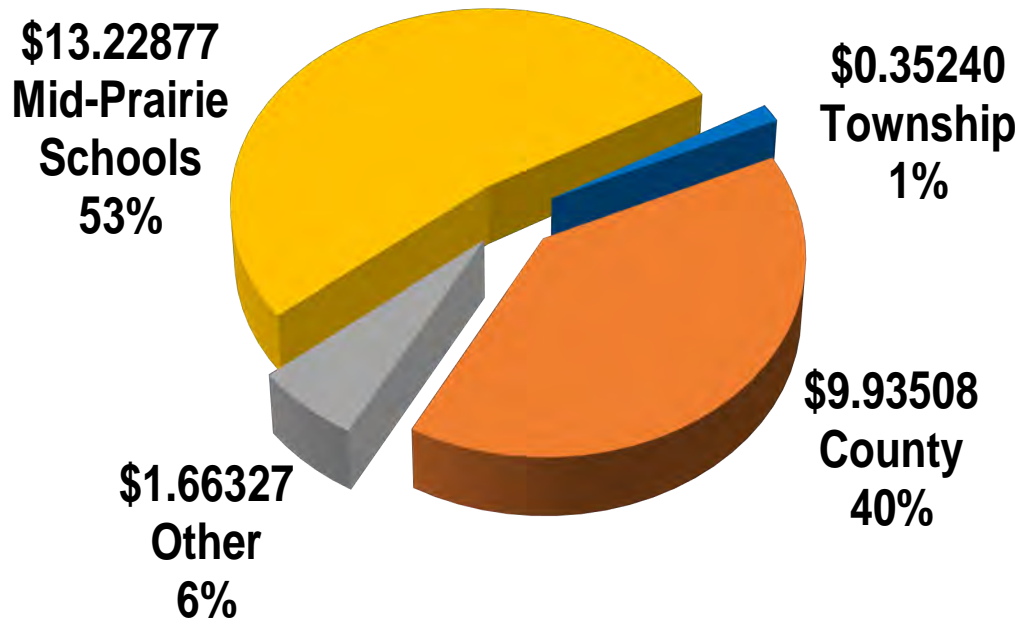


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Scott Township

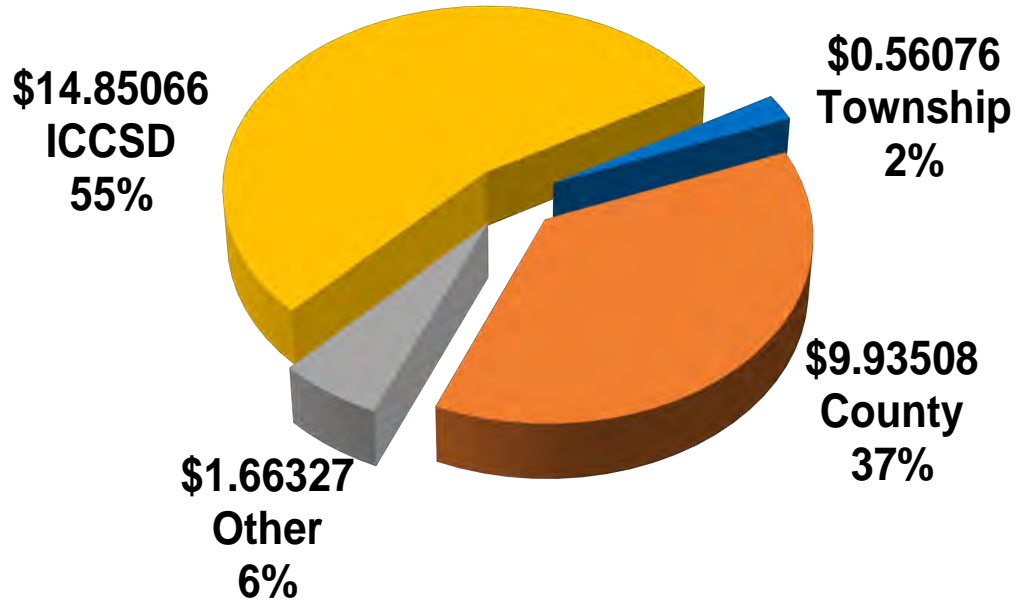


Sharon Township

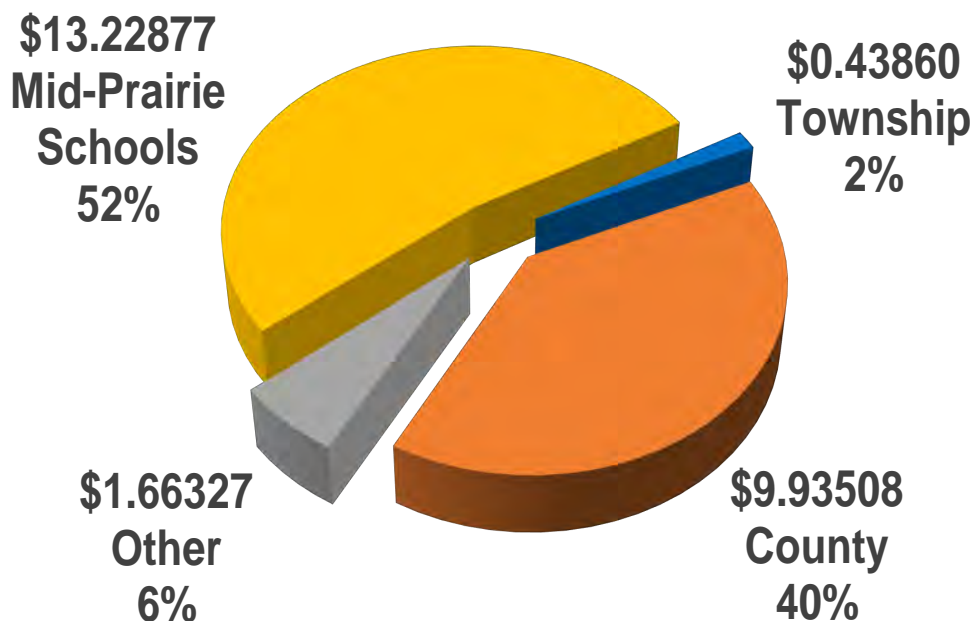


TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Union Township



Washington Township



DEPARTMENT & ELECTED OFFICE LIST

Dept #	Department or Office Name	Fund #	Fund Name
01	Ambulance	1	General Basic
02	County Attorney Office - Elected	1	General Basic
03	County Auditor Office/Accounting - Elected	1	General Basic
04	Health	1	General Basic
05	Board of Supervisors Office - Elected	1	General Basic
06	Human Resources	1	General Basic
07	Information Services	1	General Basic
08	County Sheriff - Elected	1	General Basic
09	Emergency Management	14	Emergency Management
10	Medical Examiner	1	General Basic
11	County Recorder Office - Elected	1	General Basic
12	SEATS/Fleet	1	General Basic
14	County Treasurer Office - Elected	1	General Basic
15	Finance	1	General Basic
17	Physical Plant	1	General Basic
18	Central Services	1	General Basic
19	Planning, Development, and Sustainability	1	General Basic
20	General Basic Block Grants	1	General Basic
21	General Supplemental Block Grant	2	General Supplemental
22	Insurance	2	General Supplemental
23	Rural Basic Block Grant	3	Rural Basic
24	Conservation	1	General Basic
25	County Historic Poor Farm	1	General Basic
26	GuideLink Center	1	General Basic
27	Juvenile Justice Admin – Court Services	2	General Supplemental
28	Court Services – Clerk of Court, County Atty	2	General Supplemental
32	Special Resource Enhancement - Conservation	9	Special Resource Enhancement
33	County Auditor Office/Elections - Elected	2	General Supplemental
40	Technology	6	Technology
41	Substance Abuse	1	General Basic
42	Targeted Case Management (TCM)	1	General Basic
44	Capital Expenditures	7	Capital Expenditures
45	Human Services	1	General Basic
46	MH/DD	46	MH/DD
47	Court Services – Sheriff	2	General Supplemental
49	Secondary Roads	5	Secondary Roads
50	Veterans Affairs	1	General Basic
54	Juvenile Crime Prevention Grant	1	General Basic
65	Debt Service	40	Debt Service
68	Law Enforcement Proceeds	8	Law Enforcement Proceeds
69	Prosecutor Forfeiture Proceeds	17	Prosecutor Forfeiture Proceeds
81	Energy Reinvestment Fund	20	Energy Reinvestment Fund
82	Conservation Trust	21	Conservation Trust
83	Conservation Bond	22	Conservation Bond
85	Capital Projects	30	Capital Projects
86	Cedar River Crossing Wetland Mitigation Bank Permanent Trust	25	Cedar River Crossing Wetland Mitigation Bank Permanent Trust
87	Recorder's Record Management	26	Recorder's Record Management

GLOSSARY OF TERMINOLOGY

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

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.

America Recovery Plan Act (ARPA): Federal program to award States, Counties, Municipalities funding for covid-19 relief. For Johnson County, the [Coronavirus State and Local Fiscal Recovery Funds \(SLFRF\)](#) is our guidance.

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

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

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

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

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

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

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

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

GLOSSARY OF TERMINOLOGY (continued)

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMINOLOGY (continued)

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

Delinquent Taxes: Property taxes that remain unpaid on or after the date on which a penalty for non-payment is attached. **Department:** A major administrative division of the County that indicates overall management responsibility for an operation or a group of related operations as defined by Iowa law or by County ordinance.

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

Disbursement: Payment in cash.

East Central Region (ECR): The ECR was formed under Iowa Code Chapter 28E to create a mental health and disability service region in compliance with Iowa Code 331.390. Nine counties form the Mental Health/Disability Services of the East Central Region (ECR): Benton, Bremer, Buchanan, Delaware, Dubuque, Iowa, Johnson, Jones, and Linn.

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

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year, often detailed by revenue types and revenue sources.

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

Farm to Market Roads: County road that connects rural agricultural areas to market towns. State and Federal monies are awarded to maintain these roads.

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

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

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

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

GLOSSARY OF TERMINOLOGY (continued)

Fund Balance: Fund balance is the difference between the assets and liabilities of a self-balancing governmental fund.

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

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

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

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

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

GuideLink Center: Also called the access center, and previously known as the Behavior Health Urgent Care Center (BHUCC), this is a building housing the operations of the Crises Intervention Team (CIT). The CIT model diverts those with mental illness or substance abuse out of local jails or the hospital emergency room and provides a place for them to receive treatment.

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 that requires re-portionment 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 the operations related to services for the mentally ill, intellectually disabled, and developmentally disabled individuals.

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMINOLOGY (continued)

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

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

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

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

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

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

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

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

Taxable Valuation: Property values established by the City or County Assessor. The value on which real estate taxes are calculated and budgets of the various levy authorities are based. The taxable value equals the assessed property value minus the value of military tax exemption, multiplied by the rollback rate.

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.

GLOSSARY OF TERMINOLOGY (continued)

Additional Definitions

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

Service Area Number:

- 1. Public Safety and Legal Services:** Expenditures for Law Enforcement, Legal Services, Emergency Services, Assistance to District Court System, Court Proceedings, and Juvenile Justice Administration.
- 3. Physical Health and Social Services:** Expenditures for Physical Health Services, Services to the Poor, Services to Military Veterans, Children's and Family Services, Services to Other Adults, and the Chemical Dependency Program.
- 4. Mental Health, Intellectual Disability, and Developmental Disabilities:** Expenditures for Services to Persons with Mental Health Problems/Mental Illness, Persons with Intellectual Disabilities, and Persons with Other Developmental Disabilities, General Administration, County Provided Case Management, County Provided Services and Persons with Brain Injury.
- 6. County Environment and Education:** Expenditures for Environmental Quality, Conservation and Recreation Services, Animal Control, County Development, Educational Services and President or Governor Declared Disasters.
- 7. Roads and Transportation:** Expenditures for Secondary Roads Administration and Engineering, Roadway Maintenance, General Roadway Expenditures and Mass Transit.
- 8. Government Services to Residents:** Expenditures for Representation Services and State Administrative Services.
- 9. Administration:** Expenditures for Policy & Administration, Central Services, and Risk Management Services.
- 0. Non-program Expenditures, Disbursements and Other Budgetary Financing Uses:** Used to account for three independently budgeted expenditure classes: 1) Non-program Current Expenditures, 2) Long-Term Debt Service Expenditures, and 3) Capital Project Expenditures

GLOSSARY OF TERMINOLOGY (continued)

SERVICE AREA AND DEPARTMENT/ELECTED OFFICE LIST*

1. Public Safety & Legal Services	01	Ambulance
	02	County Attorney
	08	Sheriff
	10	Medical Examiner
	20	General Basic Block Grants
	27	Juvenile Justice Admin – Court Services
	28	Court Services – Clerk of Court, County Atty
	31	EMS
	47	Court Services – Sheriff
	54	Juvenile Crime Prevention Grant
	68	Law Enforcement Proceeds
	69	Prosecutor Forfeiture Proceeds
3. Physical Health & Social Services	04	Public Health
	12	SEATS/Fleet
	26	GuideLink Center
	41	Substance Abuse
	45	Social Services
4. MHDD	50	Veterans Affairs
	42	Targeted Case Management (TCM)
6. County Environment & Education	46	Mental Health/Developmental Disabilities (MH/DD)
	19	Planning, Development, & Sustainability
	24	Conservation
7. Roads and Transportation	23	Rural Basic Block Grant
	48	Road Construction Escrow
8. Government Services	49	Secondary Roads
	11	Recorder
	14	Treasurer
	33	Auditor/Elections
9. Administration	87	Recorder's Record Management
	03	Auditor/Accounting
	05	Board of Supervisors
	06	Human Resources
	07	Information Technology
	15	Finance
	17	Physical Plant
	18	Central Services
0. Capital Projects/Non-Program/Other	22	Insurance
	21	General Supplemental Block Grant
	25	County Historic Poor Farm
	32	Special Resource Enhancement - Conservation
	40	Technology
	44	Capital Expenditures
	65	Debt Service
	81	Energy Reinvestment Fund
	82	Conservation Trust
83	Conservation Bond	
	85	Capital Projects

*The following county departments have appropriated budget authority in more than one service area: County Attorney (SA1 & SA9); Sheriff (SA1 & SA6); Treasurer (SA8 & SA9); (Central Services (SA3, SA6, SA8 & SA9); General Basic Block Grants (SA1, SA3 & SA6); Court Services/Attorney (SA1 & SA9); Rural Basic Block Grants (SA1 & SA6); Secondary Roads (SA7 & SA0). They appear in the table above only once under the service area that contains the largest portion of their departmental budget.

GLOSSARY OF TERMINOLOGY (continued)

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

1. **Taxes:** Includes Current & Delinquent Property Taxes, Penalties, Interest & Costs on Property Taxes. Also includes Other County Taxes, Local Option Taxes, Gambling Taxes, Tax Increment Financing Taxes and Utility Replacement Taxes.
2. **Intergovernmental:** Includes State Shared Revenues, State Replacements Against Levied Taxes, Other State Tax Replacements, State/Federal Pass-Through Revenues, Contributions from Other Intergovernmental Units, State Grants and Entitlements, Federal Grants and Entitlements and Payments in Lieu of Taxes.
3. **Licenses and Permits:** Includes Alcoholic Beverage & Tobacco control, Building Structure & Equipment Permits, Health & Environmental Licenses and Permits, and a few other licenses and permits.
4. **Charges for Service, Statutory:** Includes certain fees of Recorder, Treasurer, and Sheriff.
5. **Charges for Service, Non-Statutory:** Includes certain fees for General Government, Public Safety, Recreation, Education, Health, Sanitation, Transportation and Miscellaneous.
6. **Use of Money and Property:** Includes Earnings from Investments, Rents, Vending, Commissions and Miscellaneous.
7. **Miscellaneous Revenues:** Includes Special Assessments, Contributions and Donations, Unclaimed Property, Sale of Commodities, Recoveries & Restitution, Fines for Violations of County Ordinances, Reimbursements, Forfeitures and Defaults.
8. **Other Financing Sources:** Includes Operating Transfers, Proceeds from General Long-Term & Other Debt, and Proceeds of General Fixed Asset Sales.



**END OF
FISCAL YEAR 2022 ANNUAL BUDGET**