

Johnson County, Iowa

FISCAL YEAR 2024

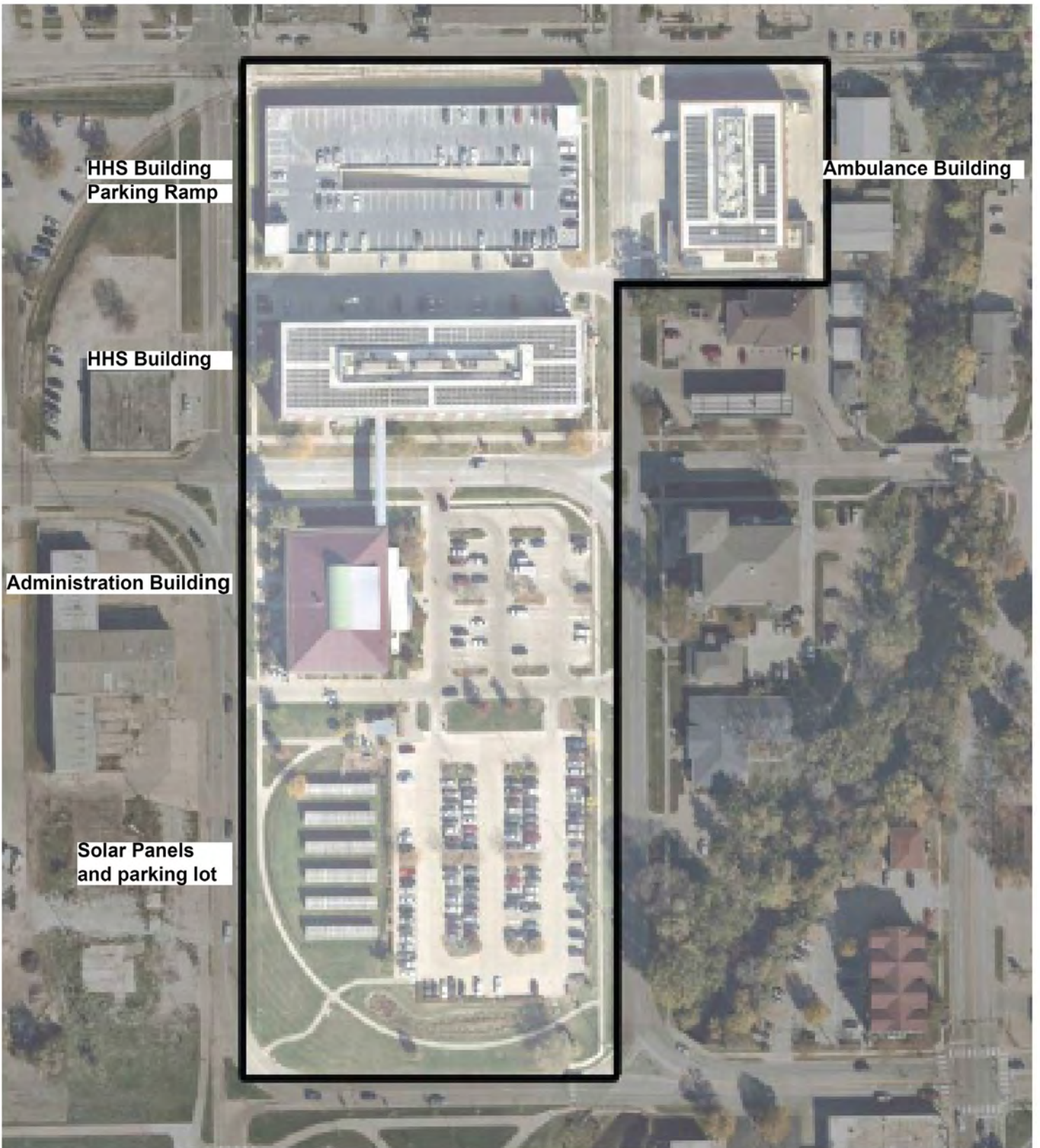
ANNUAL BUDGET



Picture: Johnson County Government complex

For the period 7/1/2023 to 6/30/2024

**Adopted by the
Johnson County Board of Supervisors
on April 27, 2023**



Picture: Johnson County downtown campus overhead view

Prepared by the
Johnson County Finance Department



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.

Johnson County | 913 S. Dubuque Street | Iowa City | Iowa | 52240
319-356-6000 | johnsoncountyiowa.gov

HOW TO NAVIGATE THIS DOCUMENT

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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.

Additional Navigation: if you are jumping to different locations in the document, you can jump back to the previous location by using Alt-Left Arrow.

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, county 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
- Rural Fund
- Secondary Roads Fund
- American Recovery Plan Act (ARPA)

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, a Financial Summary table, and Performance Measures.

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	15
BUDGET TRANSMITTAL LETTER	17
JOHNSON COUNTY STRATEGIC PLAN	23
JOHNSON COUNTY HISTORY	37
IOWA MAP.....	38
JOHNSON COUNTY TOWNSHIPS AND CITIES	39
DEMOGRAPHICS AND ECONOMIC INDICATORS	40
JOHNSON COUNTY BOARD OF SUPERVISORS	47
JOHNSON COUNTY ELECTED OFFICIALS.....	48
APPOINTED COUNTY DEPARTMENT HEADS.....	49
ORGANIZATION CHART	50
BOARDS AND COMMISSIONS	51
STAFFING LEVEL BY SERVICE AREA & DEPARTMENT	52
TAX INCREMENT FINANCING (TIF) IN JOHNSON COUNTY.....	55

BUDGET SUMMARY

REVENUE SUMMARY	60
EXPENDITURE SUMMARY.....	69
SUMMARY MATRIX OF BUDGET APPROPRIATIONS	76
STATEMENT OF ALL FUNDS.....	78
STATEMENT OF ALL FUNDS - FORECAST	79
TRENDS AND LONG-TERM FINANCIAL PLANS	81

MAJOR GOVERNMENTAL FUNDS

FUND ACCOUNTING.....	89
MAJOR GOVERNMENTAL FUND STRUCTURE	90
GENERAL FUND NARRATIVE	91
GENERAL FUND CASH STATEMENT	92
CAPITAL PROJECTS FUNDS NARRATIVE	96
CAPITAL PROJECTS FUNDS CASH STATEMENT	99
MAINTENANCE AND CAPITAL IMPROVEMENT PLAN (MCIP) NARRATIVE	102
MAINTENANCE AND CAPITAL IMPROVEMENT PLAN SUMMARY	103
MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY24	104
DEBT SERVICE FUND NARRATIVE	108
DEBT SERVICE FUND CASH STATEMENT	110
RURAL BASIC FUND NARRATIVE	112
RURAL BASIC FUND CASH STATEMENT	113
SECONDARY ROADS FUND NARRATIVE.....	115
SECONDARY ROADS FUND CASH STATEMENT.....	116
AMERICAN RESCUE PLAN ACT (ARPA) FUND NARRATIVE.....	118
ARPA FUND CASH STATEMENT	119

TABLE OF CONTENTS (continued)

NON-MAJOR GOVERNMENTAL FUNDS

NON-MAJOR FUND STRUCTURE.....	125
CEDAR RIVER CROSSING WETLAND MITIGATION BANK (CRCWMB) FUND NARRATIVE	126
CEDAR RIVER CROSSING WETLAND MITIGATION BANK FUND CASH STATEMENT	127
CONSERVATION TRUST FUND NARRATIVE	128
CONSERVATION TRUST FUND CASH STATEMENT	129
LAW ENFORCEMENT PROCEEDS FUND NARRATIVE.....	131
LAW ENFORCEMENT PROCEEDS FUND CASH STATEMENT.....	132
PROSECUTOR FORFEITURE PROCEEDS FUND NARRATIVE.....	134
PROSECUTOR FORFEITURE PROCEEDS FUND CASH STATEMENT.....	135
RECORDER'S RECORDS MANAGEMENT FUND NARRATIVE.....	137
RECORDER'S RECORDS MANAGEMENT FUND CASH STATEMENT.....	138
SPECIAL RESOURCE ENHANCEMENT (REAP) FUND NARRATIVE.....	140
SPECIAL RESOURCE ENHANCEMENT FUND CASH STATEMENT.....	141

COUNTY DEPARTMENTS AND ELECTED OFFICES

AMBULANCE DEPARTMENT.....	144
COUNTY ATTORNEY'S OFFICE.....	147
COUNTY AUDITOR'S OFFICE	149
BOARD OF SUPERVISORS OFFICE.....	151
CENTRAL SERVICES DEPARTMENT	153
CONSERVATION DEPARTMENT.....	154
FINANCE DEPARTMENT	156
GENERAL BASIC GRANTS DEPARTMENT	158
GUIDELINK CENTER DEPARTMENT.....	159
HISTORIC POOR FARM DEPARTMENT	161
HUMAN RESOURCES DEPARTMENT	162
INFORMATION TECHNOLOGY DEPARTMENT	164
MEDICAL EXAMINER DEPARTMENT	166
MHDS ADMINISTRATIVE SERVICES DEPARTMENT.....	168
PHYSICAL PLANT DEPARTMENT.....	170
PLANNING, DEVELOPMENT & SUSTAINABILITY DEPARTMENT.....	172
PUBLIC HEALTH DEPARTMENT	174
COUNTY RECORDER'S OFFICE	176
SEATS PARATRANSIT & FLEET DEPARTMENT	178
SECONDARY ROADS DEPARTMENT.....	180
COUNTY SHERIFF'S OFFICE.....	182
SOCIAL SERVICES DEPARTMENT	184
TARGETED CASE MANAGEMENT DEPARTMENT	186
COUNTY TREASURER'S OFFICE.....	188
VETERANS AFFAIRS DEPARTMENT	190

TABLE OF CONTENTS (continued)

OTHER COUNTY DEPARTMENTS

AMERICAN RESCUE PLAN ACT (ARPA) DEPARTMENT	193
COURT SERVICES - COUNTY ATTORNEY'S OFFICE	194
COURT SERVICES - COUNTY SHERIFF'S OFFICE.....	195
GENERAL SUPPLEMENTAL DEPARTMENT.....	196
INSURANCE DEPARTMENT	197
JUVENILE CRIME PREVENTION DEPARTMENT	198
JUVENILE JUSTICE DEPARTMENT	199
LG OPIOID ABATEMENT DEPARTMENT	200
SUBSTANCE ABUSE DEPARTMENT	201

SUPPLEMENTAL INFORMATION

FINANCIAL POLICIES	203
STATE BUDGET FORM	242
TAX LEVY RATE FOR CITIES AND TOWNSHIPS	257
DEPARTMENT & ELECTED OFFICE LIST	275
GLOSSARY OF TERMINOLOGY	277

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 five categories, and in fifteen 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 01, 2022

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, 2022 (fiscal year 2023 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 seventh 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 legal authority and 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).

Budget planning process

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. New budget items are placed on a decision list for the Board of Supervisors to consider and toward the end of the budget process, they vote three times on the list to determine what will be included in the budget or eliminated.

County vehicles are on a replacement schedule, those are approved automatically. There may be vehicles replaced early based on the fleet mechanic's inspection and rating criteria. The early replacements are placed on the budget decision list. Technology hardware and software is reviewed by the Information Technology Director and he works with the departments to place those new or replacement items on the decision list. The Secondary Roads department prepares a 5 year road construction plan each year and presents it to the Board of Supervisors for approval in March. This plan is used for budgeting. The Capital Projects Committee reviews and presents the Maintenance and Capital Improvement Plan (MCIP) to the Board of Supervisors for approval in May each year. This plan is used for budgeting.

Public Input

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 budget process are open to the public to attend or can be viewed through the streaming meetings. The public is notified by social media, press releases, and the county website. As a final step, the entire budget is voted on by the Board of Supervisors in a formal meeting in the month of March and is certified to the State of Iowa by March 31st.

You can find a video explaining the county budget process here:

<https://fb.watch/cGI7ZYV8n8/>

And here:

<https://fb.watch/k6lWiupVTs/>

BUDGET PROCESS (continued)

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 of Supervisors 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. An increase or decrease 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 change, 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.

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 (ACFR) 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 PROCESS (continued)

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 $[(\$10.00000 \times \$100,000) \times .001]$. 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 and any budgeting questions or 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. At the Department Heads and Elected Officials meeting, discuss budget priorities for next fiscal year and match up to county strategic plan.
6. Finance Department meets with departments/offices to assist with upcoming budget.
7. Departments and Elected Offices return budget and payroll spreadsheets to Finance Department.
8. Solicit fall budget amendment requests from departments/offices

November

9. Auditor's Office calculates payroll data based on returned payroll spreadsheets.
10. Load preliminary department/elected office data into Tax Calculation worksheet.
11. Public hearing and resolution for fall budget amendment
12. Load amended department/elected office data into the financial system.

December, January

13. Finance Department calculates Non-Contract COLA, step, and insurance increases.
14. Enter payroll data into department/elected office budget worksheets
15. Each department and elected office presents their budget to the Board of Supervisors and Finance Department in a Board of Supervisors official work session.
16. Finance Department and the Board of Supervisors review department/office budgets and decision packages.
17. Finance Department calculates the tax asking and presents to the Board of Supervisors.
18. The Board of Supervisors decides on department/office budgets, decision packages, and final tax askings.

BUDGET CALENDAR (continued)

February

19. 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.
20. 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.
21. 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.

March

22. A public hearing on the proposed budget is scheduled and held with the bonding public hearing held immediately afterward.

April

23. The budget is adopted by the Board of Supervisors in a formal meeting,
24. Send updated budget worksheets back to department heads and elected officials to verify final budget including approved decision package items.
25. 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 by April 30.

May

26. Public hearing and resolution for spring budget amendment
27. Load amended department/elected office data into the financial system.

July

28. July 1st is the start of the fiscal year. June 30th is the end of the fiscal year.



JOHNSON COUNTY

Finance Department

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

June 26, 2023

Dear Citizens of Johnson County,

I am pleased to present you with the fiscal year 2024 (FY24) annual budget that is for the period July 1, 2023 to June 30, 2024. 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 17, 2022 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 grants for economic development, quality of life, and social services. All of these meetings were open to the public. Due to legislation signed into law on Monday February 20, 2023 our normal budget schedule was delayed by about a month and the Iowa Legislature extended the budget deadline from March 31, 2023 to April 30, 2023. The legislative action resulted in changes to the rollback rate and property valuations. The budget was adopted by the Board of Supervisors on April 27, 2023.

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 FY24 budget complies with all relevant County financial policies. The financial policies start on [page 203](#). Financial policies are reviewed annually by the Finance Department and changes are presented to the Board of Supervisors for approval. 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.

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 23](#). 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. At the start of the FY24 budget season it was determined that there should be a more intensive strategic planning session in 2023 to better match goals and budgeting. So the current strategic plan will expire and an improved plan will be developed at a later date.

A priority in the strategic plan is the section titled “Strengthen the human resource of Johnson County government”. For FY24 the Board of Supervisors approved the addition of 17.0 FTE personnel to address the increase in workload of several departments/offices. As the county population grows and county operations grow, a larger workforce is required.

A priority in the strategic plan is the section titled “Maintain financial health and stability of Johnson County government”. For FY24 the Board of Supervisors approved a budget with savings of about \$1.3M for county courthouse renovations by choosing a smaller renovation project. The Board also reduced the Administration Building & HHS Building renovation project from over \$29M to \$9.2M. Overall the FY24 budget is much smaller than was originally proposed.

In FY24 there is funding of \$1,411,100 for the Historic Poor Farm, a decrease of \$411,400 compared to FY23. **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 FY24 is for a new building to include a commercial kitchen. In addition, more infrastructure components will be added to increase food production. Just as importantly, Johnson County is providing \$700,000 to leverage affordable housing for our residents and increasing social services general assistance funding.

In FY23 there is continued funding for Diversity and Inclusion in county government. **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 FY23 the D & I Committee will provide funding for local cultural events that promote community engagement. The county will also work toward language translation and language equity services. An EMT apprenticeship pilot program will promote career options to under represented communities.

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 at 16.8% from 2010-2020 and fourth largest county overall serving an estimated 154,748 residents. Because of our size and growth, the Board has to meet the growing demand for services and prioritize infrastructure projects.

The first short-term factor in budgeting for FY24 is the change in countywide property tax values. Originally, the total taxable valuation increased by \$388,160,856 or 3.6% from \$9,355,856,056 to \$9,694,016,912 in FY24 and that is less than the 4.8% average increase over the last ten years. Then the state legislature changed how the property valuation is calculated which reduced the valuation. The new state imposed valuation was \$9,447,346,515 an increase of \$91,490,459 or 0.97%. This change in valuation resulted in the tax growth going from \$2,312,529 (i.e. the FY24 increase in taxable value multiplied by the tax levy rate in effect for FY23) to \$621,484, a loss of \$1,691,045 in tax growth for FY24. Due to the lower valuation and resulting tax growth, there was reduced funding for some areas. In addition, The state legislature passed a law limiting the amount of tax growth a county can have each year. This limit will cause the county to be more restrictive on projects than it would otherwise have to.

The second short-term factor in budgeting for FY24 is the capital plan to renovate the county administration building and the health and human services building. The renovation cost for FY24 was anticipated to be \$6.8 million from the county. The Board of Supervisors decided that the county could not afford the multiple year cost of \$27.9 million for the total project and decided to scale back the project and the reduced cost is \$9.2 million for the first two phases and future phases will be determined later. With the use of ARPA funding, the county will provide \$4.0 million for the project. Because of this one large project, some other capital projects were pushed to future years.

The third short-term factor in budgeting for FY24 was the Board of Supervisor's desire to increase the amount of county grant funding available for local non-profit organizations. In FY23 the amount budgeted for quality of life grants, economic development grants, and social services grants was \$3,920,205. For FY24 the amount budgeted is \$3,953,586 an small increase of \$33,381. There was additional funding for six of the eight county libraries, local food and affordable housing, and for several local social service agencies.

The fourth short-term factor in budgeting for FY24 is the funding of the Guidelink Center. The center opening in February 2021 and the operations are still being revised. The county budgeted \$1,160,810 in operations, up \$34,824 from FY23. For sobering and substance abuse treatment, \$350,000 in ARPA funding will be used.

A final short-term factor in budgeting for FY23 is the state legislature ruling that Mental Health and Disability Services will no longer be funded by counties through property taxes. They also ruled that the personnel for MH/DS will still be county employees. Because of these new laws, the county no longer collects property taxes for mental health and disability services and administration, closed the MH/DS fund (fund 46), moved the MH/DS department (department 46) into the general fund, renamed the department as MHDS Admin Services, changed the department number to 43, all of these steps are to continue to support the administration of mental health and disability services. The remaining balance of the MH/DS fund was transferred to the East Central Region at the end of FY22.

Budget Highlights

The Board of Supervisors has approved FY24 expenditures of \$146,853,259 up from \$138,432,356 in the original FY23 budget, an increase of \$8,420,903 or 6.1%. Approved revenues (excluding operating transfers in, debt proceeds, and fixed asset sales) for FY24 are \$102,433,914. The revenue from taxes levied on property totals \$65,393,820, which will fund approximately 45% 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 FY24 budget includes 17.0 additional full time equivalent (FTE) personnel to support the following departments/offices:

1. Ambulance department added 4.0 FTE Paramedics hours for an additional ambulance available for service calls and a pilot program transport team
2. County Attorney office added 1.0 FTE for a Assistant County Attorney for the criminal division to alleviate increased workload
3. Board of Supervisors office added 1.0 FTE for an Event and Program Assistant for the Historical Poor Farm
4. County Sheriffs office added 2.0 FTE Patrol Deputies
5. SEATS/Fleet department added 1.0 FTE for a SEATS Driver to assist with their expanding workload
6. Physical Plant department added 1.0 FTE Maintenance Worker I for work at the Historic Poor Farm and Chatham Oaks
7. Conservation department added 3.0 FTE Natural Resource Technicians to manage recent land purchases and other natural resource areas
8. Social Services department added 1.0 FTE Community Services Manager and 1.0 FTE Social Worker II due to increased workload
9. Veterans Affairs department added 1.0 FTE Veteran Service Officer due to increased workload
10. Treasurers office added 1.0 FTE Clerk II to assist with expanding workload

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% (\$60,081,332) of the total FY24 budget.

Staffing charts and tables are shown later in this document on [page 52](#). From 2015 to 2024, Johnson County population has increased a total of 21,015 people or 16.4% while the county FTE has increased 80.5 FTE or 17.6% over the same period. On average for the last ten years, there are 287 county residents for each county employee.

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 FY24 include improvements to Ely Road, 540th Street SW (F67), 500th Street SW (F62), Amana Road bridge, Naples Road bridge, as well as maintenance of various roads and bridges.

In FY24, the transfer amount from the Rural Basic fund to the Secondary Roads fund has increased from \$5,726,474 in FY23 to \$5,776,592 in FY24, an increase of \$50,118 or 0.9% over the prior fiscal year. The Rural Basic fund also has an increase in expenses for several of the city libraries. The overall expenses of the fund increased by \$97,318.

Detailed budget information was presented at a public hearing on April 19, 2023. 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 growth in the incremental value, now totaling over \$960 million dollars in the county, 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 FY24 there is \$1,200,000 budgeted to replace JECC equipment. Plans for recreational trail construction and other conservation projects totaling \$275,400 dollars is budgeted in the upcoming fiscal year.

Capital Project budget priorities for FY24 are:

- Historic Poor Farm renovations (\$1,411,100)
- Administration Building and Health & Human Services Building renovation (\$9,200,000)
- Continued renovation of the County Courthouse (\$753,703)
- Joint Emergency Communications Center (JECC) equipment (\$1,200,000)
- Conservation land purchase and trail maintenance (\$275,400)
- Taser replacement for County Sheriff's Office (\$153,079)
- Sheriff's Office, Jail, and County Attorney's Office space assessment (\$75,000)

Capital Projects funded

The Historic Poor Farm has construction of the commercial kitchen, equipment storage building, healing trail components, and other items on the farm. FY24 and long-term funding for the Administration Building and HHS Building renovation was discussed. ARPA funding of an additional \$1,900,000 is available to be used for the renovation. Renovation of the third floor of the County Courthouse is budgeted at \$753,703. JECC mobile radio replacement is budgeted at \$1,200,000. Conservation land purchase near the Cedar River Crossing location of \$250,400. County Sheriff's Office replacement of tasers for year 1 of 2 is budgeted at \$153,079. There will be a space assessment of the current location or possible future location for the Sheriff's Office, County Attorney's Office and the jail for \$75,000. The county also intends to spend approximately \$1,379,217 in FY24 for various department/office vehicles and equipment and \$100,000 for county building maintenance. In addition, the county will spend \$2,005,133 for technology related expenditures such as software, hardware, licensing and maintenance.

COVID-19 Funding

In FY21, after the FY22 budget was finalized, the county was notified and awarded \$29,357,173 in federal American Recovery Plan Act (ARPA) funding for covid-19 relief. In FY22 projects funded by ARPA were identified. In this recent FY24 budget process some of those projects were evaluated and it was determined they would not meet the ARPA funding deadline. There was some cancellation of projects and funding moved to other projects through a series of budget meetings. More ARPA information begins on [page 118](#) and the project schedule and funding level is on the county ARPA website [found here](#).

What does all of this mean for taxpayers?

In FY24 rural residential property owners will pay \$5.82 (1.1%) more, Iowa City and other city residential property owners will pay \$4.30 (1.3%) more annually per \$100,000 of assessed value when compared to FY23. Agricultural land property owners in rural areas will pay \$26.61 (3%) more per \$100,000 of assessed value than they did in FY23. Owners of commercial property in Iowa City will pay \$1.90 (0.3%) more annually per \$100,000 of assessed value than in FY23. Multiresidential property owners in Iowa City will pay \$53.81 (-16.2%) less than in FY23.

Due to the recent legislative changes in the area of property taxation within the State of Iowa, residential property owners are bearing an 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



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
	<ul style="list-style-type: none"> ii. Provide more family-friendly employee policies and benefits and initiate a review of best practices. iii. Evaluate family care policies. iv. Provide direction to Human Resources Director before negotiations begin to work for an equitable contract for bargaining unit employees. 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. 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. vii. Hire a professional entity to conduct an employee survey every two years. 	<ul style="list-style-type: none"> Documentation of findings created and report provided to the Board of Supervisors. Documentation of findings created and report provided to the Board of Supervisors. Contracts negotiated successfully. Documentation of options provided to the Board of Supervisors. Approval of new pay plan by the Board of Supervisors. Goals of survey established by the Board of Supervisors. Survey conducted and results presented. 	<ul style="list-style-type: none"> Oct. 15, 2020 Oct. 15, 2020 Dec. 1, 2020 Dec. 31, 2020 Jan. 30, 2020 June 1, 2021 	<ul style="list-style-type: none"> Human Resources Department Human Resources Department Human Resources Department Unions Human Resources Department Finance Department Human Resources Department Finance Department Board of Supervisors Office Human Resources Department 	<ul style="list-style-type: none"> See attachment. See attachment. See attachment.

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
	<ul style="list-style-type: none"> iv. Explore opportunities to increase the number of employers investing in employee childcare options. v. Consider an incentive program to expand the number of childcare slots in the community. 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. vii. Support new or expanded high-quality childcare to provide safe and supportive care for children. 	<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>	<ul style="list-style-type: none"> i. Promote small businesses and local food production as an economic driver in the County. 	<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	<p>Board of Supervisors Office – Local Foods</p> <p>Historic Poor Farm</p> <p>Food Policy Council</p>	
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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.

JOHNSON COUNTY HISTORY



Picture: Johnson County Courthouse

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 (1930), and Ph.D. (1941) degrees from the University of Iowa, becoming the first African-American woman to earn a doctoral degree in the state of Iowa and is among the first ten African-American women to earn a Ph.D. in the United States at that time. Being African-American Dr. Johnson wasn't allowed to teach in Iowa, so after earning her degree she taught history at Florida A&M University and West Virginia State College. Later she joined the faculty at Cheyney State University in 1952, where she served as a professor

of history and the dean of women's studies. Throughout her life she worked tirelessly pushing her students to strive for academic excellence and to make a better educational and living experience for other African-Americans.

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 the town of 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 the town 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.

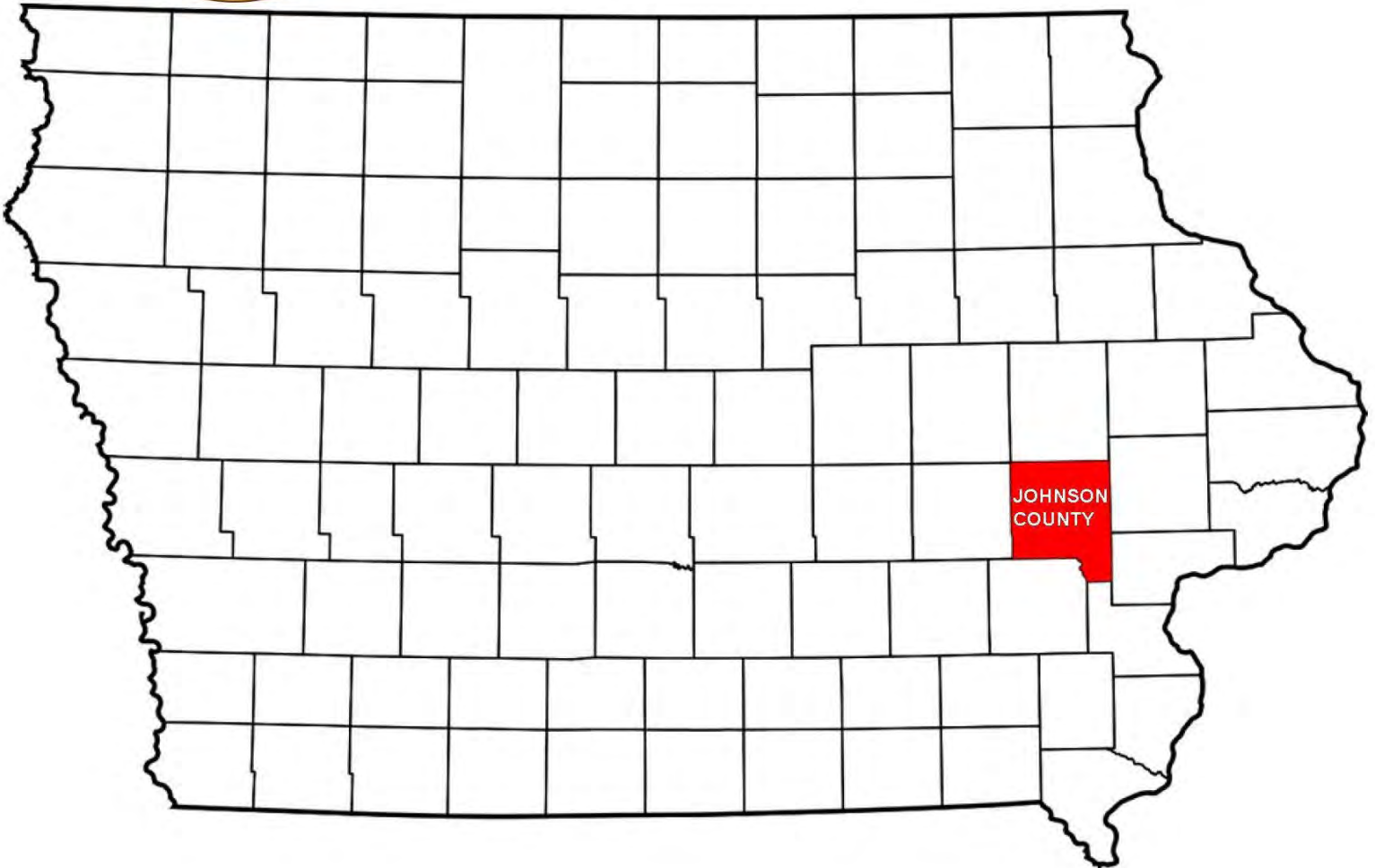
The first courthouse built in Iowa City was a temporary two-story structure constructed of bricks. This courthouse burned to the ground in 1856. In 1857, this building was replaced by another courthouse, which was insured for \$30,000. This brick building was used until 1899, when it was condemned. The 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 and elected offices and over 580 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.

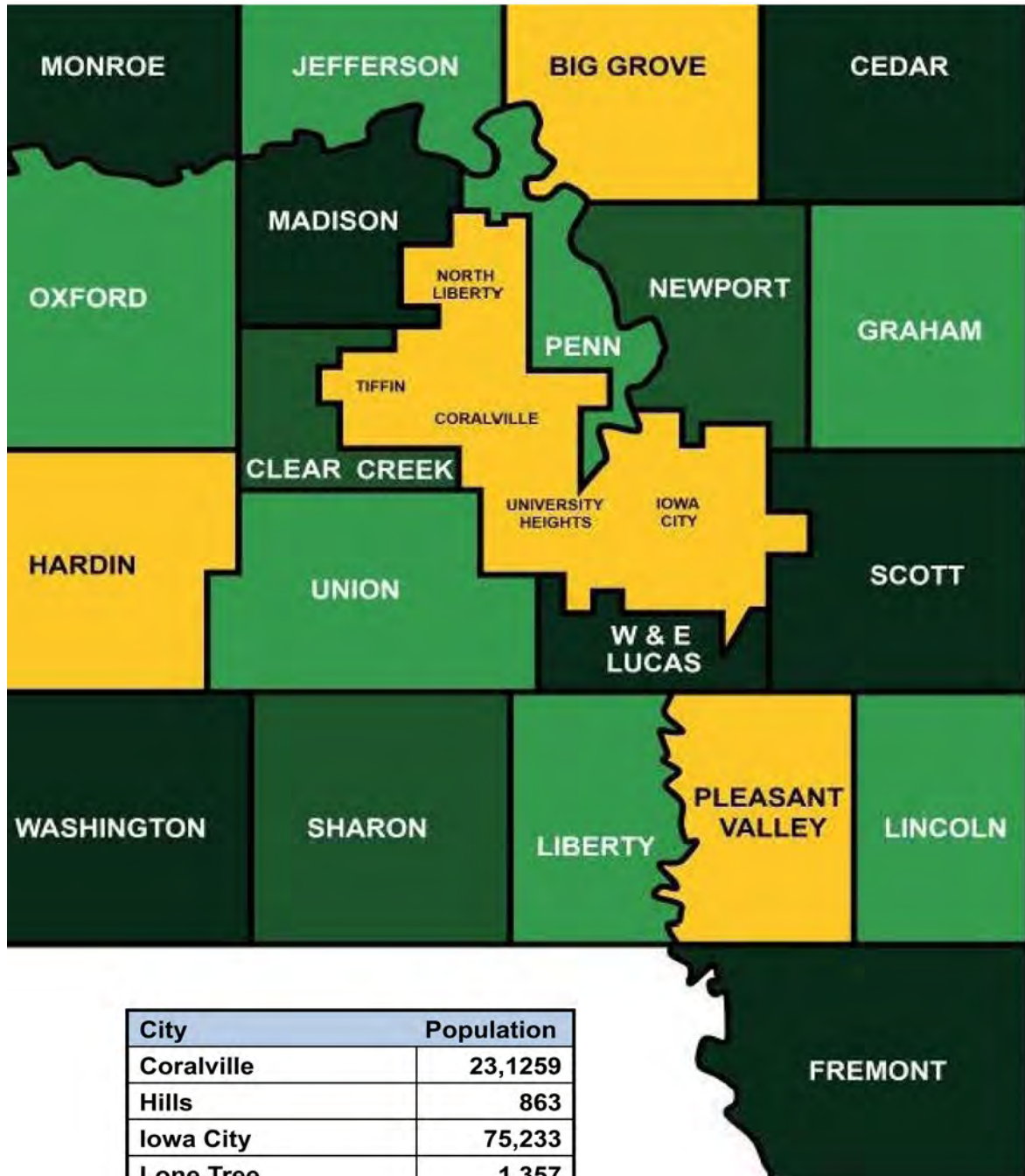
IOWA MAP



IOWA



JOHNSON COUNTY TOWNSHIPS AND CITIES



City	Population
Coralville	23,1259
Hills	863
Iowa City	75,233
Lone Tree	1,357
North Liberty	21,399
Oxford	722
Shueyville	731
Solon	3,086
Swisher	914
Tiffin	5,808
University Heights	1,228
West Branch	100
Unincorporated Area	21,854

DEMOGRAPHICS AND ECONOMIC INDICATORS

POPULATION	Johnson County	Iowa	United States
Population estimates, July 1, 2022 (V2022)	156,420	3,200,517	333,287,557
Population estimates base, April 1, 2010	130,882	3,046,355	308,745,538
Population, percent change - April 1, 2010 (estimates base) to July 1, 2022, (V2018)	19.5%	5.1%	7.9%
AGE AND SEX			
Persons under 5 years	5.4%	5.9%	5.7%
Persons under 18 years	19.7%	23.1%	22.2%
Persons 65 years and over	12.9%	17.7%	16.8%
Female persons	50.3%	49.8%	50.5%
RACE AND HISPANIC ORIGIN			
White alone	82.3%	90.1%	75.8%
Black or African American alone	8.2%	4.3%	13.6%
American Indian and Alaska Native alone	0.4%	0.6%	1.3%
Asian alone	6.4%	2.8%	6.1%
Native Hawaiian and Other Pacific Islander alone	0.1%	0.2%	0.3%
Two or More Races	2.6%	2.1%	2.9%
Hispanic or Latino	6.0%	6.7%	18.9%
White alone, not Hispanic or Latino	77.0%	84.1%	59.3%
FAMILIES AND LIVING ARRANGEMENTS			
Households, 2016-2020	60,573	1,275,893	124,010,992
Persons per household	2.4	2.4	2.6
Living in same house 1 year ago, percent of persons age 1 year+	76.8%	86.0%	86.6%
Language other than English spoken at home, percent of persons age 5 years+	15.6%	8.6%	21.7%
INCOME AND POVERTY			
Median household income (in 2020 dollars), 2016-2020	\$67,414	\$65,429	\$69,021
Per capita income in past 12 months (in 2020 dollars)	\$38,887	\$34,817	\$37,638
Persons in poverty, percent	14.7%	11.1%	11.6%

Source: U.S. Census Bureau, QuickFacts

HOUSEHOLD INCOME FOR THE LAST 12 MONTHS (2021 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 Households:	61,301		51,327	3,508	178	3,324	26	797	1,873	2,737
Less than \$10,000	3,863	6.3%	2,328	432	41	911	0	76	187	290
\$10,000 to \$14,999	1,700	2.8%	1,286	212	0	46	0	0	178	262
\$15,000 to \$24,999	4,140	6.8%	3,688	511	10	246	6	59	123	255
\$25,000 to \$34,999	5,283	8.6%	4,181	524	18	160	8	14	289	250
\$35,000 to \$49,999	6,689	10.9%	5,091	687	28	252	12	253	215	357
\$50,000 to \$74,999	11,118	18.1%	9,079	501	5	345	0	270	268	501
\$75,000 to \$99,000	6,854	11.2%	5,914	368	19	220	0	71	149	269
\$100,000 to \$149,999	10,444	17.0%	9,748	190	0	589	0	20	190	240
\$150,000 to \$199,999	4,996	8.1%	4,348	37	0	233	0	11	166	212
\$200,000 or more	6,214	10.1%	5,664	46	57	322	0	23	108	101

Source: U.S. Census Bureau, 2020: American Community Survey 5-Year Estimates (B19001, 1A, 1B, 1C, 1D, 1E, 1F, 1G, 1I)

*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 Individuals:	92,873	61.6%								4,929
Male:	45,850	49.4%	36,380	2,359	0	2,433	0	0	3,320	2,445
Less than high school diploma	1,710	1.8%								
High school graduate, GED, or alternative	8,025	8.6%								
Some college or associate's degree	12,067	13.0%	16,306	1,413	0	849	0	0	2,188	1,816
Bachelor's degree or higher	24,048	25.9%	20,074	946	0	1,584	0	0	1,132	629
Female:	47,023	50.6%	37,495	2,964	0	2,821	0	0	2,244	2,484
Less than high school diploma	1,290	1.4%								
High school graduate, GED, or alternative	5,058	5.4%								
Some college or associate's degree	16,009	17.2%	16,802	2,024	0	1,226	0	0	985	1,447
Bachelor's degree or higher	24,666	26.6%	20,693	940	0	1,595	0	0	1,259	1,037

Educational Attainment By Gender/Race for the Population 25 Years and Over

Source: U.S. Census Bureau, 2021: 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	154,748	
Male	77,189	49.9%
Female	77,559	50.1%
Under 5 years	7,338	4.7%
5 to 9 years	9,660	6.2%
10 to 14 years	7,316	4.7%
15 to 19 years	13,696	8.9%
20 to 24 years	23,865	15.4%
25 to 34 years	23,327	15.1%
35 to 44 years	20,163	13.0%
45 to 54 years	14,564	9.4%
55 to 59 years	7,023	4.5%
60 to 64 years	7,748	5.0%
65 to 74 years	12,886	8.3%
75 to 84 years	5,110	3.3%
85 years and over	2,052	1.3%
Median age (years)	30.9	
16 years and over	128,241	82.9%
21 years and over	124,237	80.3%
60 years and over	111,857	72.3%
62 years and over	24,065	15.6%
18 years and over	124,237	
Male	60,898	49.0%
Female	63,339	51.0%
65 years and over	20,048	
Male	8,860	44.2%
Female	11,188	55.8%

Source: US Census, Demographic table DP05 (2021, ACS 5-year estimate)

POPULATION BY RACE

RACE	Estimate	Percent
Total population	154,748	
One race	141,804	91.6%
Two or more races	12,944	8.4%
One race	141,804	
White	118,718	83.7%
Black or African American	10,648	7.5%
American Indian and Alaska Native	504	0.4%
Asian	8,495	6.0%
Native Hawaiian and Other Pacific Islander	0	0.0%
Some Other Race	3,439	2.4%
Hispanic or Latino		
Any race	9,361	
Mexican	6,247	66.7%
Puerto Rican	941	10.1%
Cuban	103	1.1%
Other Hispanic or Latino	2,070	22.1%
Not Hispanic or Latino		
Any race	142,185	
White alone	117,210	82.4%
Black or African American alone	10,560	7.4%
American Indian and Alaska Native alone	47	0.0%
Asian alone	8,495	6.0%
Native Hawaiian and Other Pacific Islander alone	0	0.0%
Some Other Race	1018	0.7%
Two or More Races	8,057	5.7%

Source: US Census, Demographic table DP05 (2021, ACS 5-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 (\$)
2013	72	25.7	27.7	356,783	384,581
2014	50	18.6	19.7	371,702	394,267
2015	74	26.5	28.0	357,709	378,974
2016	81	24.8	25.9	305,665	319,801
2017	48	15.1	15.4	313,630	321,291
2018	62	23.5	23.9	378,310	386,255
2019	67	25.0	25.3	373,509	378,117
2020	73	19.8	20.2	271,679	276,569
2021	58	18.9	25.7	325,506	442,688
2022	47	25.2	34.3	535,979	728,931

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 Calendar Year 2022	Type of Business	Taxable Value	% of Total Taxable Value \$9,447,346,515
Coral Ridge Mall LLC.	Retail Property	\$110,725,900	1.2%
Mid American Energy	Utility	\$82,498,009	0.9%
Rise at Riverfront Landing	Property Leasing	\$55,376,050	0.6%
BBCS Hawkeye Housing LLC	Property Leasing	\$50,708,760	0.5%
Latitude At River Landing	Property Leasing	\$48,828,400	0.5%
Tailwind Iowa City	Property Leasing	\$43,517,480	0.5%
Paradigm Properties LLC	Retail Property	\$40,989,138	0.4%
808 On 5th Street	Property Leasing	\$38,422,900	0.4%
Greenstate Credit Union (formerly UICCU)	Financial Institution	\$35,702,260	0.4%
City of Coralville	City	\$35,590,500	0.4%
		\$542,359,397	5.7%

PRINCIPAL EMPLOYERS

Ten Principal Employers Calendar Year 2022	Number of Employees	Rank	% of Total County Employment
Total County Employment	99,400		
University of Iowa	14,840	1	14.9%
University of Iowa Hospital and Clinics	9,893	2	10.0%
Iowa City Community School District	2,578	3	2.6%
Veterans Health Administration	2,012	4	2.0%
Hy-Vee, Inc	1,327	5	1.3%
Proctor & Gamble	1,004	6	1.0%
Mercy Healthcare, Iowa City	912	7	0.9%
City of Iowa City	840	8	0.8%
Pearson Educational Measurement	695	9	0.7%
Johnson County	582	10	0.6%
	34,683		34.9%

JOHNSON COUNTY BOARD OF SUPERVISORS



V FIXMER-ORAZI
COUNTY SUPERVISOR
TERM EXPIRES: 12/31/2026



JON GREEN
COUNTY SUPERVISOR
TERM EXPIRES: 12/31/2026



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



ROYCEANN PORTER
COUNTY SUPERVISOR
TERM EXPIRES: 12/31/2024



ROD SULLIVAN - VICE CHAIR
COUNTY SUPERVISOR
TERM EXPIRES: 12/31/2024

JOHNSON COUNTY ELECTED OFFICIALS



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



RACHAEL ZIMMERMAN-SMITH
COUNTY ATTORNEY
TERM EXPIRES: 12/31/2026



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



KIM PAINTER
COUNTY RECORDER
TERM EXPIRES: 12/31/2026

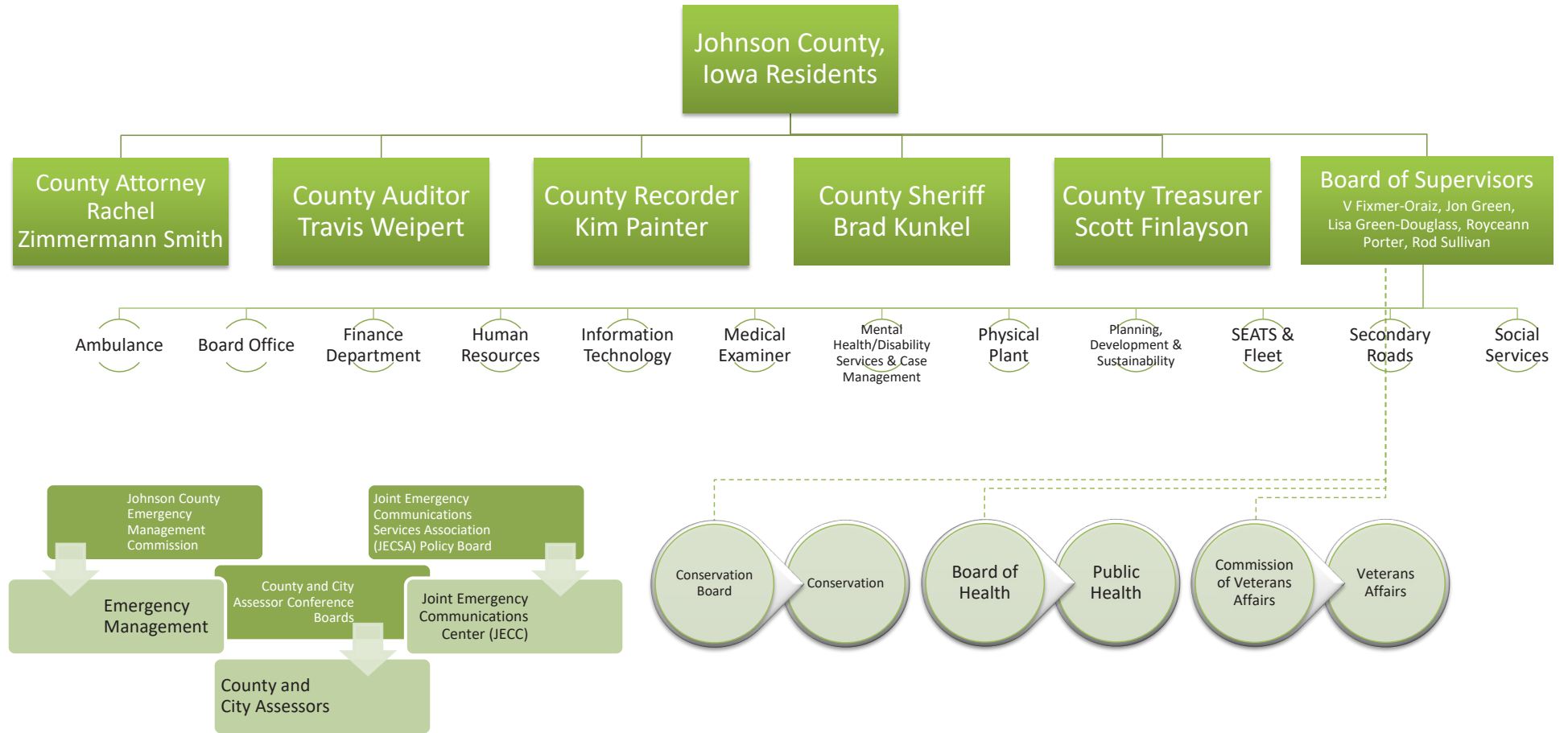


SCOTT FINLAYSON
COUNTY TREASURER
TERM EXPIRES: 12/31/2026

APPOINTED COUNTY DEPARTMENT HEADS

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

ORGANIZATION CHART



Johnson County, Iowa Organizational 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

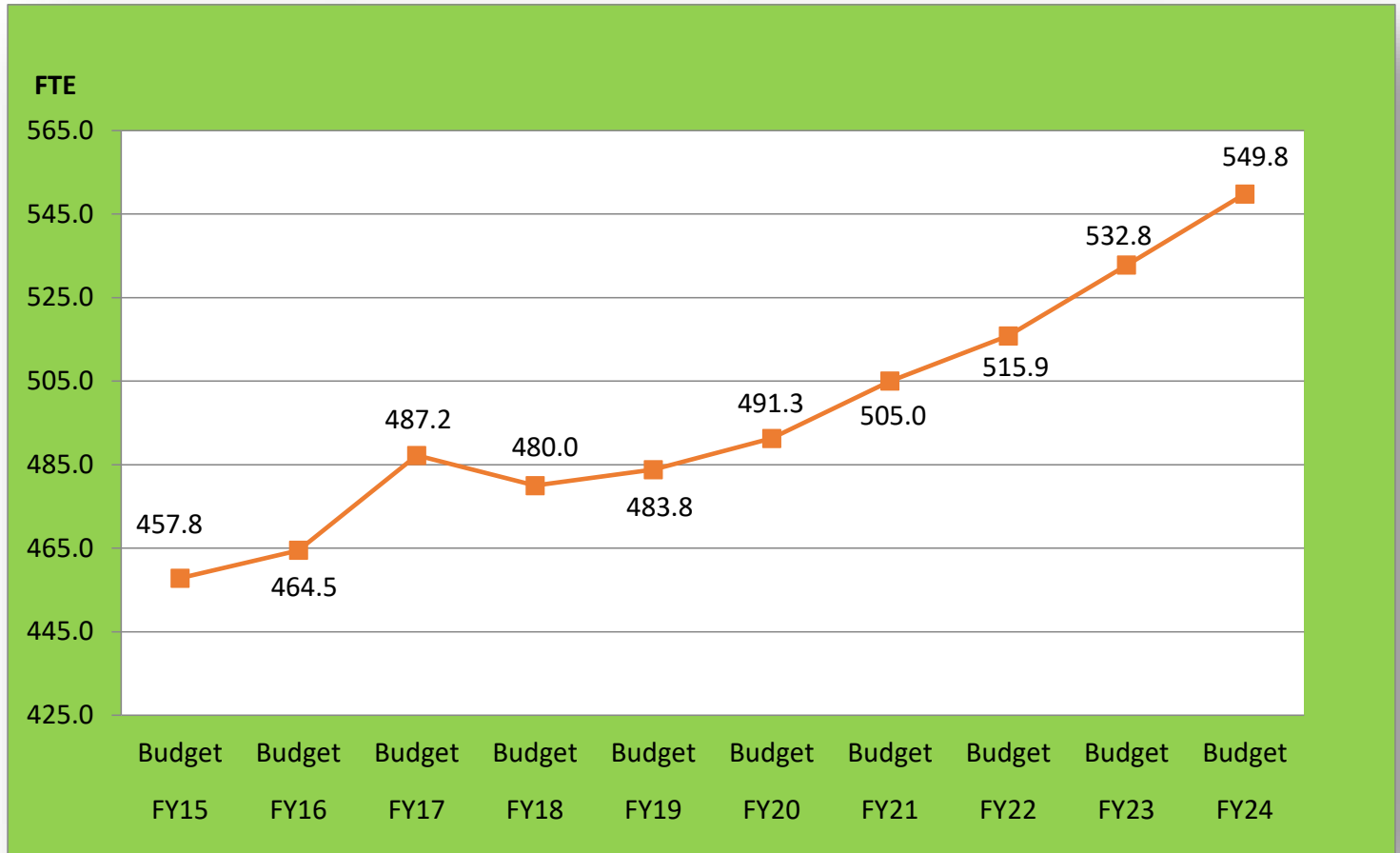
Alliance for Healthy Living
Board of Health
Building Code Board of Appeals
Commission of Veterans Affairs
Comprehensive Plan Committee
Conservation Board
County Case Management Advisory Board
Criminal Justice Coordinating Committee
Decategorization Board
Emergency Management Agency Commission
Empowerment 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

STAFFING LEVEL BY SERVICE AREA & DEPARTMENT

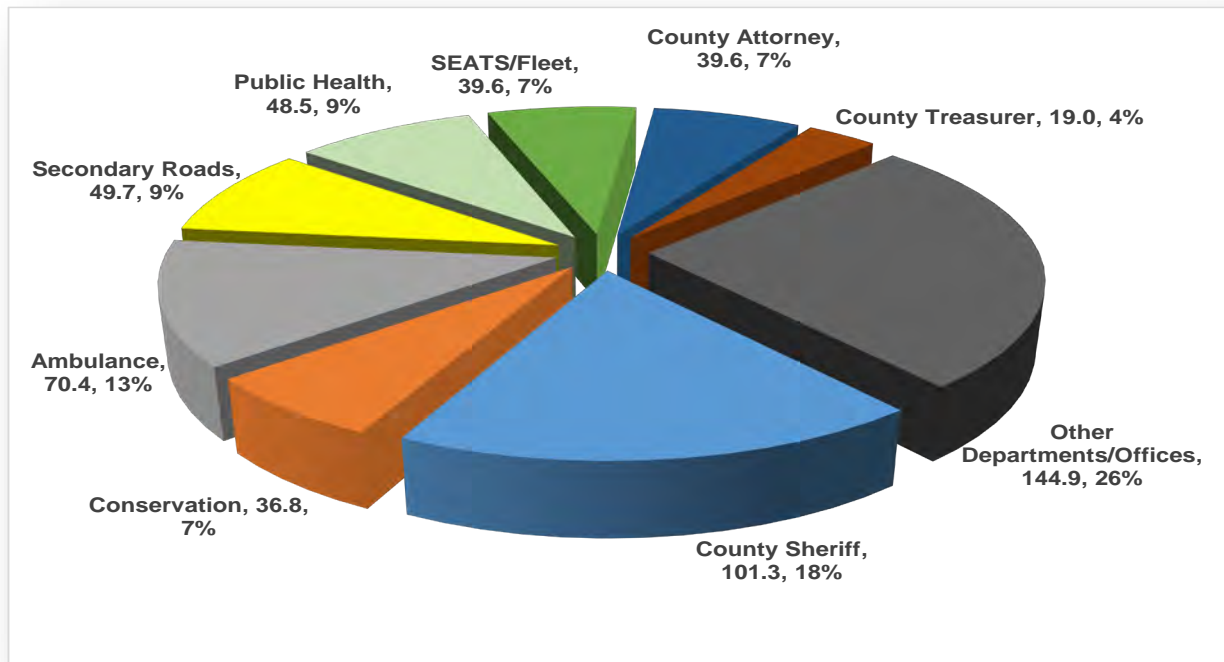
Service Area	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY23 & FY24
Department/Office	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Change
Public Safety & Legal Services:											
Ambulance	40.3	42.4	43.4	48.0	50.0	51.4	52.4	61.4	66.4	70.4	4.0
County Attorney's Office	19.3	20.1	21.4	22.4	24.4	27.9	26.8	27.8	27.8	28.8	1.0
Medical Examiner	5.2	5.7	6.1	5.5	6.4	6.4	7.4	7.8	7.4	7.4	0.0
Sheriff's Office	93.2	97.8	98.6	97.6	97.6	98.0	99.0	100.6	99.3	101.3	2.0
Physical Health & Social Services:											
Public Health	36.4	36.9	37.5	37.5	42.0	45.0	46.0	49.0	48.5	48.5	0.0
SEATS/Fleet	36.1	36.7	39.7	40.4	43.3	44.5	45.6	42.5	38.6	39.6	1.0
Social Services	8.5	8.5	9.5	9.3	9.9	10.3	11.3	11.3	12.4	14.4	2.0
Veterans Affairs	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	1.0
Mental Health:											
MH/DS	11.0	11.0	9.0	8.9	10.0	6.5	6.5	6.5	6.5	6.5	0.0
Targeted Case Management	26.0	26.0	25.0	25.1	8.0	4.0	4.0	4.0	4.0	4.0	0.0
County Environment & Education:											
Conservation	20.8	24.1	25.0	25.6	29.1	30.1	31.1	33.8	33.8	36.8	3.0
Planning, Development & Sustainability	11.5	11.5	13.0	12.0	12.0	14.3	12.4	12.4	14.3	14.3	0.0
Roads & Transportation:											
Secondary Roads	49.8	49.8	50.5	50.5	49.5	49.5	50.5	50.2	49.7	49.7	0.0
Government Services:											
Auditor/Elections Office	13.7	9.7	19.8	9.8	11.7	12.2	15.9	11.8	14.0	14.0	0.0
Recorder's Office	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	0.0
Treasurer's Office	11.1	11.0	12.0	12.0	12.0	12.0	13.0	13.0	15.0	16.0	1.0
Administration:											
Auditor/Accounting Office	17.1	16.5	16.1	14.6	14.8	14.8	14.9	14.9	14.5	14.5	0.0
Board of Supervisors	6.8	6.8	6.8	6.8	9.8	10.8	11.9	12.9	17.6	18.6	1.0
County Attorney	10.8	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	5.0	5.2	5.2	5.2	5.2	5.2	6.2	6.2	0.0
Information Services	11.5	11.5	13.0	13.0	13.0	13.3	15.0	15.0	17.0	17.0	0.0
Treasurer	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0
Finance	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	4.0	4.0	0.0
Physical Plant	10.0	9.0	10.0	10.0	9.3	9.3	10.3	10.0	13.0	14.0	1.0
TOTAL FTE	457.8	464.5	487.2	480.0	483.8	491.3	505.0	515.9	532.8	549.8	17.0

SHOWN IN FULL TIME EQUIVALENT (FTE)

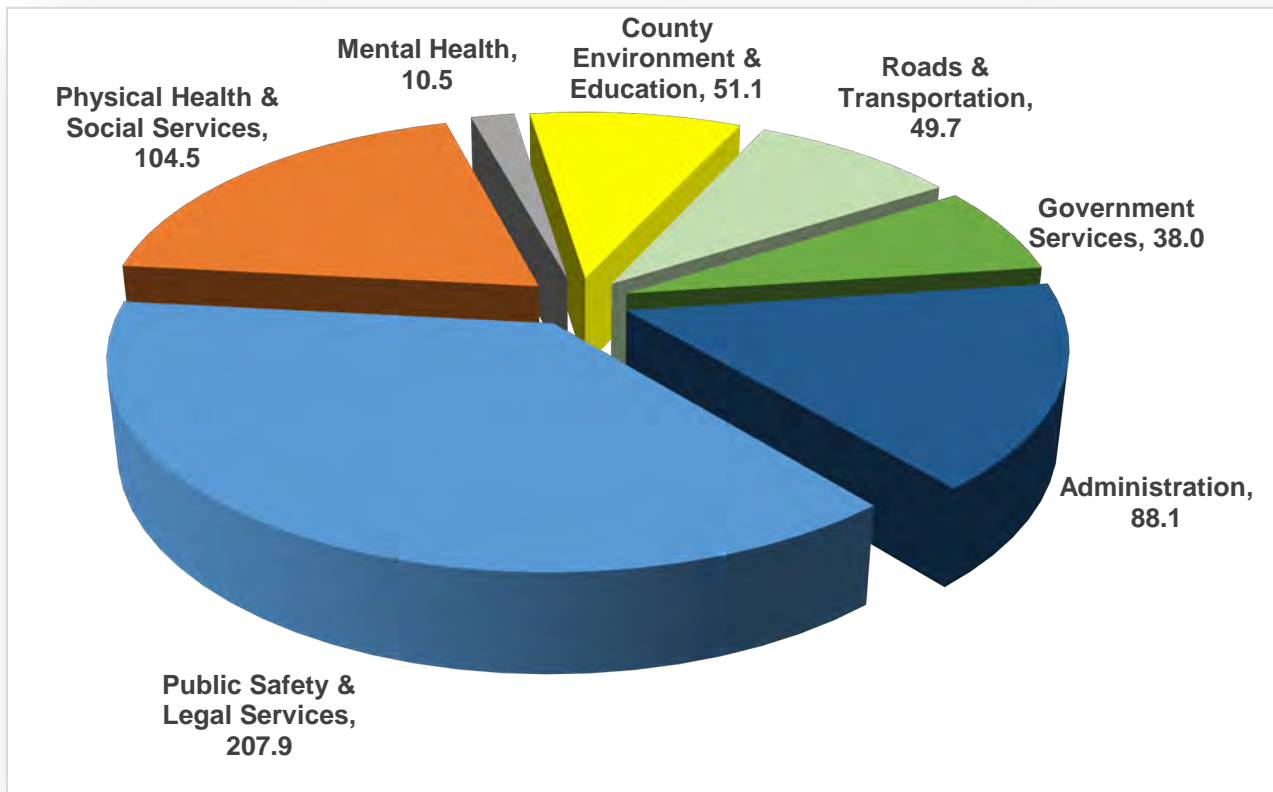
EMPLOYEES FULL TIME EQUIVALENT TREND



FULL TIME EQUIVALENT BY DEPARTMENT



FULL TIME EQUIVALENT BY SERVICE AREA



TAX INCREMENT FINANCING (TIF) IN JOHNSON COUNTY

Ten cities in Johnson County currently have twenty two 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 \$3,987,186 in tax revenues during FY24 due to TIF. Johnson County has the fourth largest TIF Increment in overall value and the fourth 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 3.2% per year in the past 10 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 \$16,929,399 of qualified bonding opportunities in FY24 and other existing debt issuances, the TIF areas within Johnson County will contribute approximately \$1,877,011 in additional property taxes. This means the county is recovering about 47% of those TIF dollars lost. 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 \$11.05 per \$100,000 of taxable valuation.

Total TIF increment increased 0.4% or \$3,619,154 from \$963,782,770 in FY23 to \$967,401,924 in FY24. Even with the increase, the current TIF increment is below the FY15-FY18 time period.

PROPERTY TAX DOLLARS DIVERTED BY CITY TIF PROJECTS

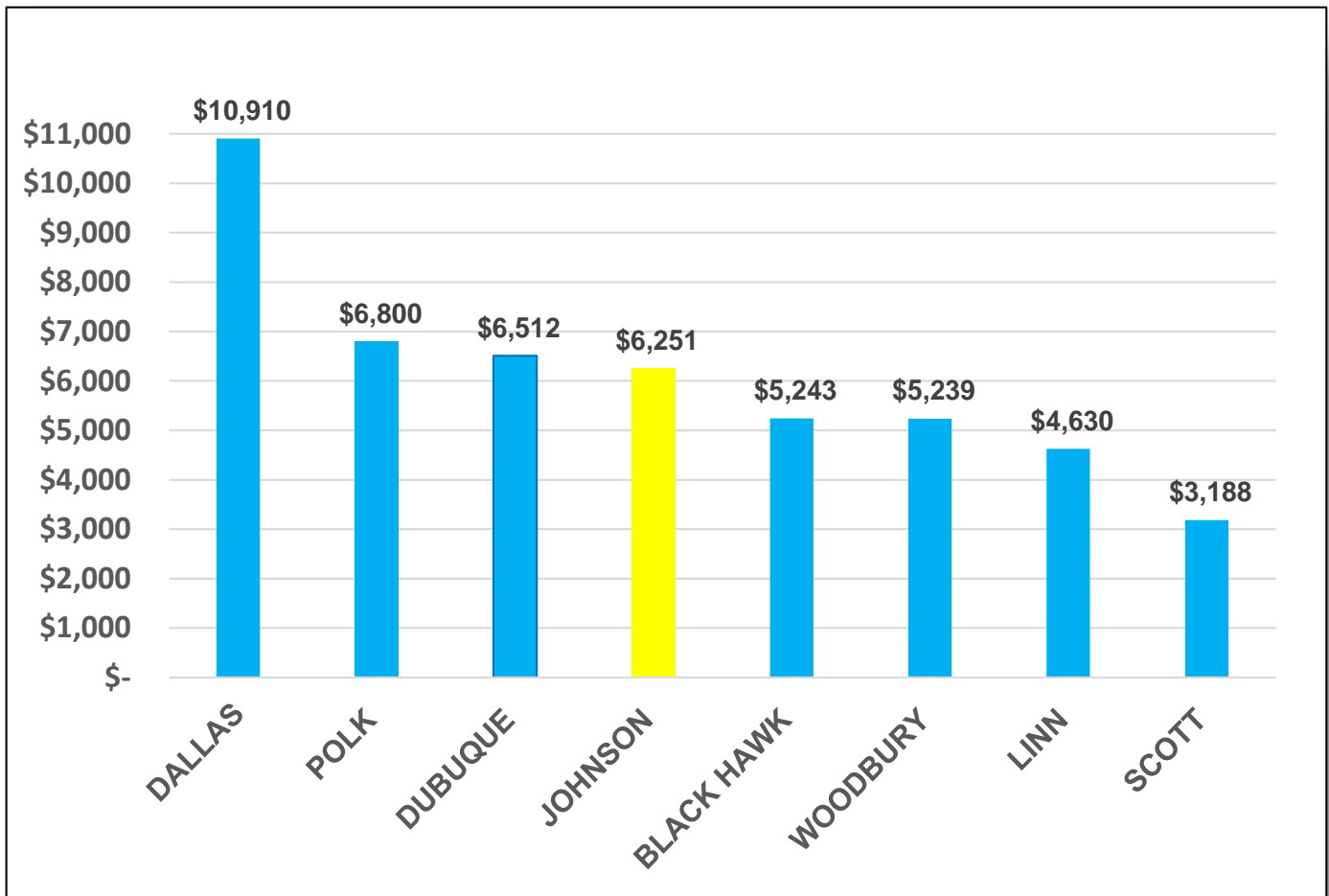
Receiving City	TIF Tax Dollars Gained
Coralville	\$15,429,444
North Liberty	\$4,542,907
Iowa City	\$4,112,563
Tiffin	\$1,875,825
Solon	\$669,710
University Heights	\$635,142
Shueyville	\$500,229
Oxford	\$92,689
Swisher	\$81,907
Lone Tree	\$60,813
All Cities	\$28,001,229

Authorities Losing Tax Revenue	TIF Tax Dollars Lost
All Schools	\$11,481,195
All Cities	\$11,163,818
Johnson County	\$3,987,186
Area School	\$1,031,843
County & City Assessors	\$258,914
Ag Extension	\$65,763
2 Townships (cemetery)	\$10,003
State of Iowa	\$2,507
All Jurisdictions	\$28,001,229

TOP 8 COUNTIES BY TOTAL TAXABLE TIF VALUE

County	Rural	Urban	Total
POLK	\$98,670,931	\$3,279,900,764	\$3,378,571,695
DALLAS	\$2,467,668	\$1,129,917,662	\$1,132,385,330
LINN	\$1,932,205	\$1,058,081,085	\$1,060,013,290
JOHNSON	\$0	\$967,401,924	\$967,401,924
BLACK HAWK	\$143,540	\$683,357,868	\$683,501,408
DUBUQUE	\$974,101	\$641,865,545	\$642,839,646
SCOTT	\$0	\$555,184,677	\$555,184,677
WOODBURY	\$28,504,243	\$524,770,513	\$553,274,756

TIF INCREMENT TAXABLE VALUE PER CAPITA TOP 8 COUNTIES USING 2020 CENSUS (estimated)



BUDGET SUMMARY

REVENUE SUMMARY

Revenues (excluding operating transfers in, debt proceeds, and fixed asset sales) for FY24 are \$102,433,914, an increase of \$5,701,151 or 5.9% compared to FY23 revenues of \$96,732,763. The FY24 budget includes \$64,700,545 in recurring revenues (Property Taxes and Other County Taxes) and \$37,733,369 in non-recurring revenues. The following revenue sources (listed on [page 285](#) of the glossary) make up the revenues for the county.

Property taxes are the largest source of revenue for Johnson County. In FY24, Net Current Property Taxes of \$63,488,111 will be 61.9% of total county revenues. Net current property taxes increased by \$738,249 or 1.2% from FY23. Starting in FY23 the county is no longer taxing for Mental Health and Disability Services. Net current property tax revenue has increased an average of 3.2% per year over the last 10 years and a total of 33% over that same period. Property tax trends are in this section: [TRENDS AND LONG-TERM FINANCIAL PLANS](#).

The countywide levy rate increased by \$0.02105 or 0.3%, making the total FY24 countywide levy rate \$6.06180 per thousand dollars of taxable property value. The countywide levy rate includes the general basic (\$3.50), general supplemental (\$0.62154), and debt service (\$1.94026) levy rates. Rural residents will pay \$9.74572 per thousand dollars of taxable property value that includes the additional rural levy rate of \$3.68393 per thousand dollars of taxable property value. The rural levy rate increased by \$0.01400 or 0.1% compared to FY23. Residential property taxpayers in Iowa City will pay about \$4.30 or 1.3% more than in FY23 per \$100,000 of assessed property value. Agriculture land taxpayers in unincorporated (rural) areas will pay about \$26.61 or 3.0% more than in FY23 per \$100,000 of assessed property value. Commercial taxpayers in Iowa City will pay about \$1.90 or 0.3% more than in FY23. Multi-residential taxpayers in Iowa City will pay about \$53.81 or 16.2% less than in FY23 per \$100,000 of assessed property value.

The residential property rollback rate is 54.6501% in FY24, up from 54.1302% in FY23, meaning that homeowners were taxed on slightly higher percentage (~0.9%) of their assessed property value in FY24 compared to FY23. Even if the assessed value of property goes up, the taxable value can go down if the rollback rate goes down or the taxable value can go up if the rollback rate goes up.

The factors that increased the property tax bill in FY24 are the lower than normal increase of assessed property value that was adjusted down by the state legislature, the increase in the rollback rate by the state legislature, and the increased tax asking due to more operating expenses.

Intergovernmental revenue source is the second highest portion of total revenues at \$23,930,977 or 23.4% of the total, a decrease of \$45,969 or 0.2% compared to the FY23 original budget. Of the Intergovernmental revenue, the largest amount is the \$6,687,512 in road use taxes for the Secondary Roads fund. In addition, the county expects to receive \$3,400,000 from Ambulance in medicaid/medicare reimbursements, \$2,047,331 from Public Health in federal grants, two watershed management grants with total reimbursements of \$2,000,000, and to receive \$2,482,890 in reimbursements from local cities from SEATS paratransit service. 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)

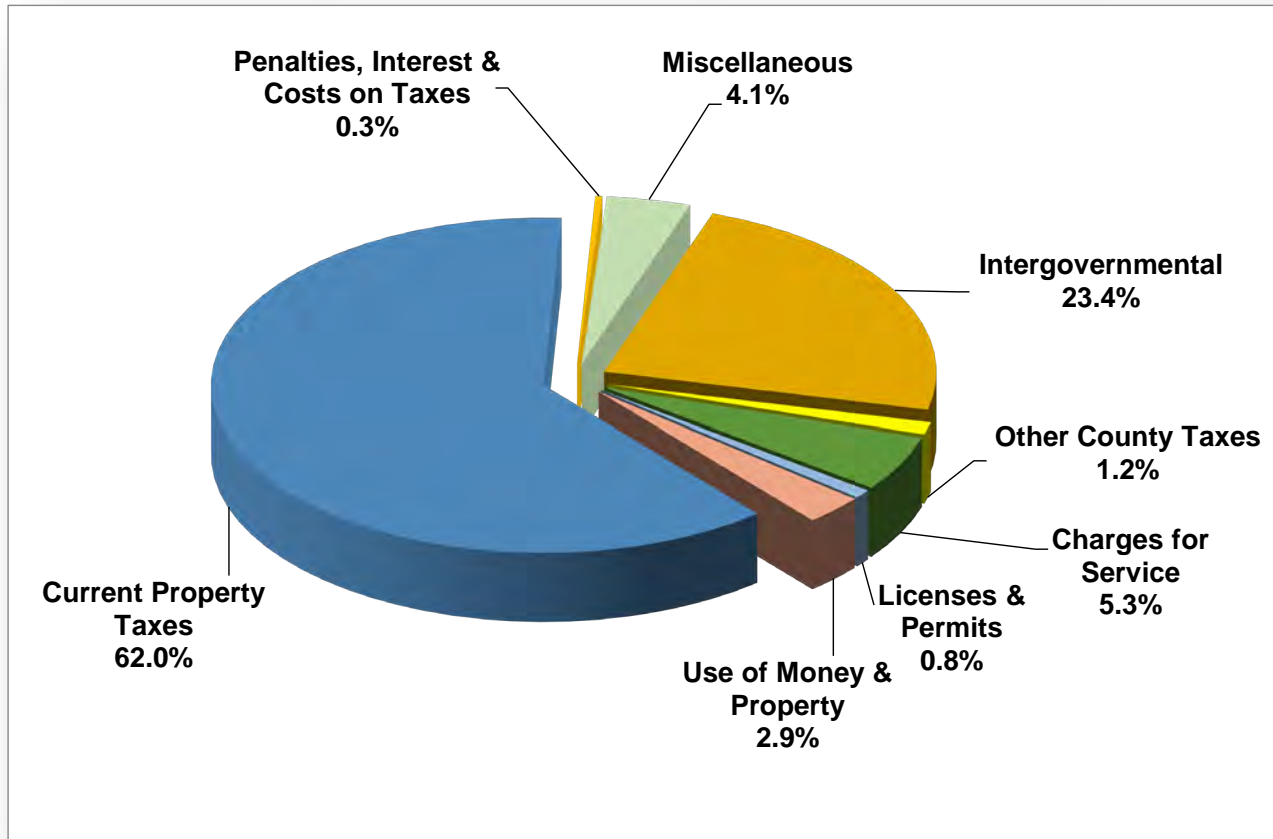
The remaining 14.7% or \$15,014,826 of total budgeted revenues is made up of several other sources that include:

- **Charges for Service** \$5,474,010 (5.3% of total) with an increase of \$308,430 or 5.9% over FY23 mainly due to Ambulance call fees of \$2,200,000 and motor vehicle registration of \$1,110,000;
- **Miscellaneous Revenues** \$4,189,606 (4.1% of total) with an increase of \$2,663,676 due to revenue/expense adjustment not budgeted in FY23;
- **Use of Money and Property** \$2,936,576, (2.9% of total) with an increase of \$1,860,693 over FY23 due to earning higher interest on deposits;
- **Other County Taxes** \$1,212,434 (1.2% of total) with an increase of \$145,422 or 13.6% over FY23 (mobile home taxes and utility excise taxes);
- **Licenses and Permit Fees** \$858,200 (0.8% of total) with an increase of \$30,650 or 3.7% over FY23;
- **Penalties, Interest & Costs on Taxes** \$344,000 (0.3% of total) is the same as for FY23 (interest charged on delinquent taxes);

Other Financing Sources are inflows of current financial resources that are not reported as revenues by the county. The total is \$34,050,305.

- Long-Term Debt Proceeds is the largest portion of Other Financing Sources. At \$17,075,399 or 50% of the total Other Financing Sources, it is a decrease of \$3,363,601 or -16.5% compared to the FY23 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 \$16,957,406 or 49.8% of the total Other Financing Sources, it is a decrease of \$1,505,412 or -8.2% compared to the original FY23 budgeted amount.
- Proceeds of Fixed Asset Sales are the remaining component of Other Financing Sources. They comprise 0.2% of the total budgeted Other Financing Sources. Proceeds of Fixed Asset Sales are budgeted at \$17,500 in FY24.

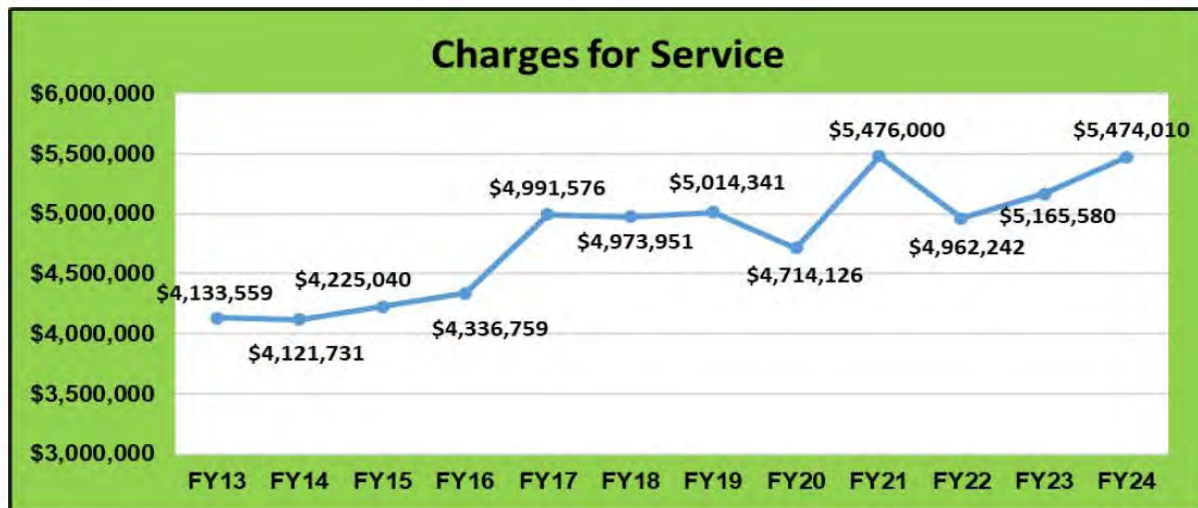
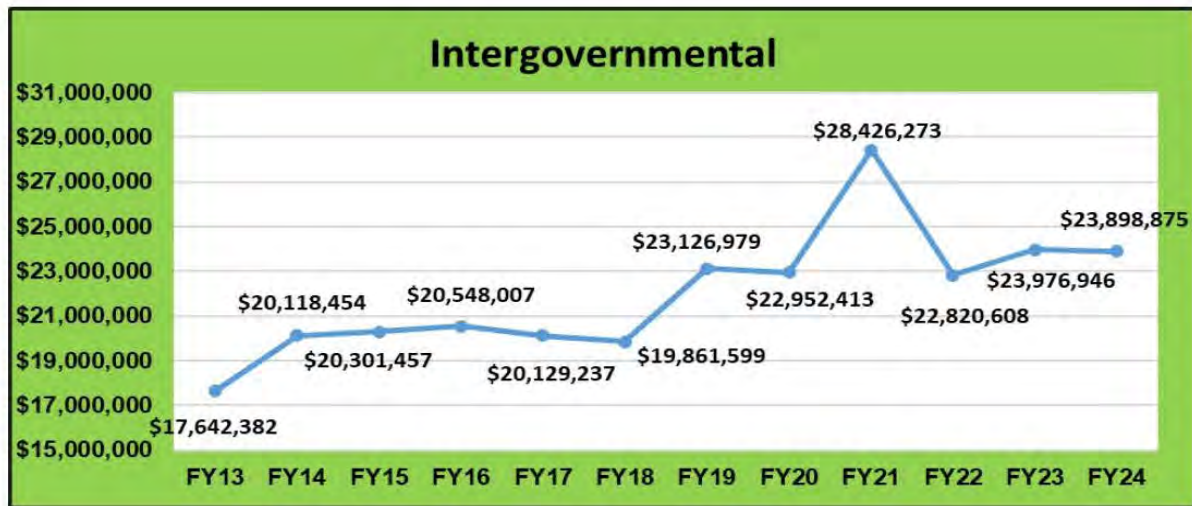
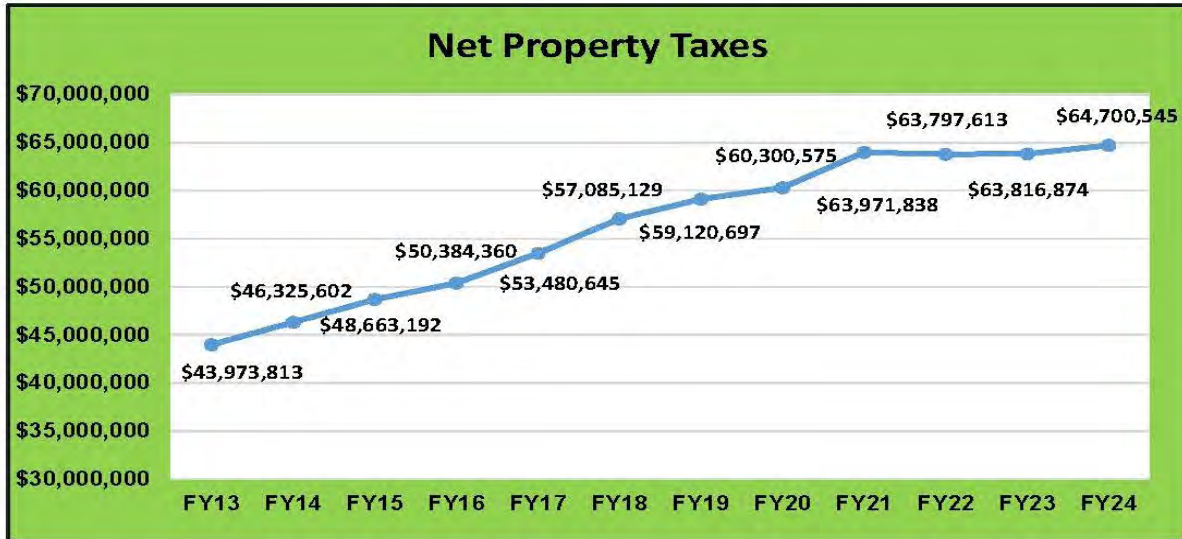
REVENUES by TYPE



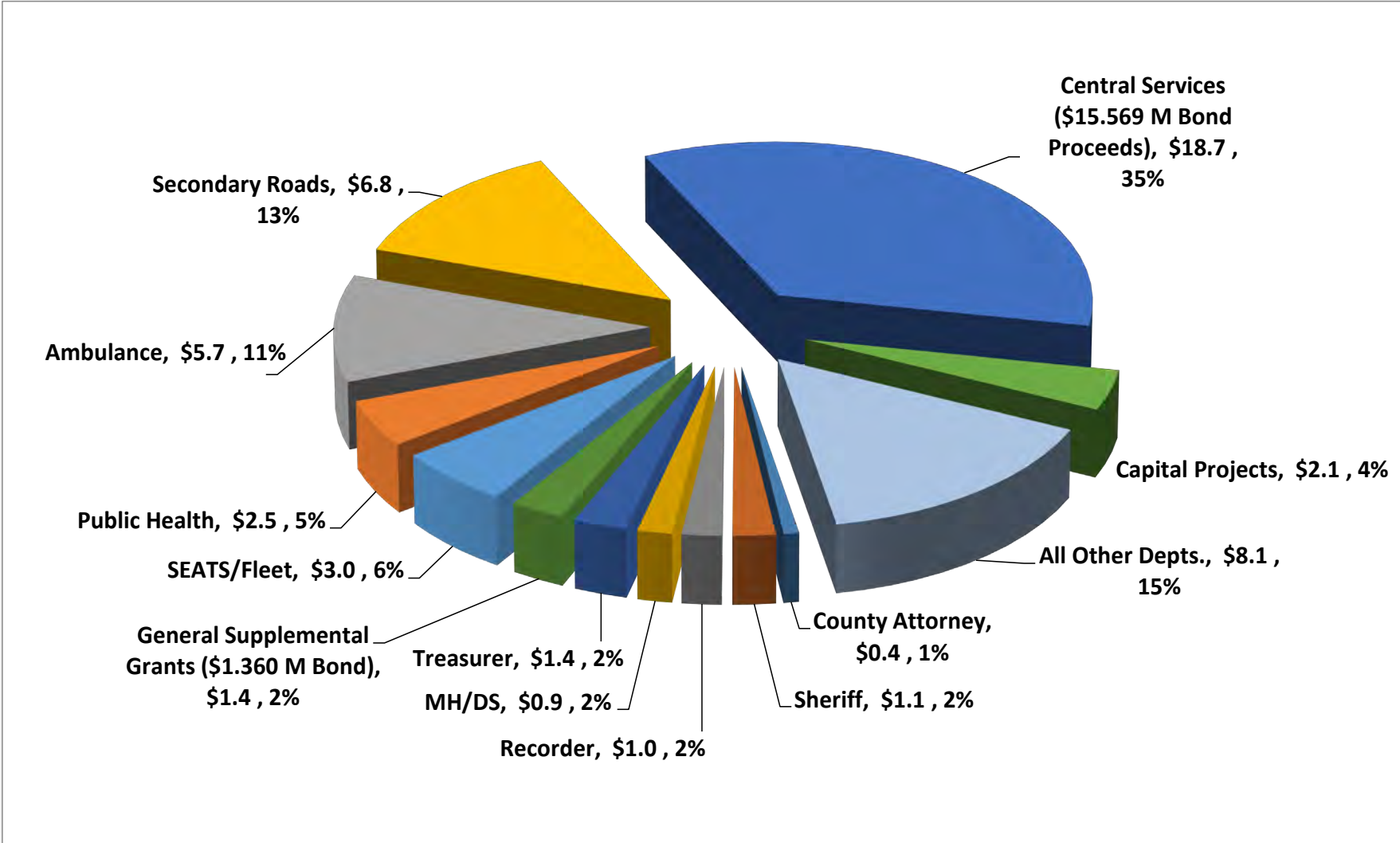
Revenues by Type

REVENUE TYPE	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budgeted	FY24 Adopted
Property and other County tax	\$60,300,575	\$63,971,838	\$63,797,613	\$63,816,874	\$64,700,545
Interest and penalty on property tax	\$227,839	\$763,162	\$483,365	\$344,000	\$344,000
Intergovernmental	\$22,952,413	\$44,560,602	\$38,600,162	\$23,976,946	\$23,930,977
Licenses and permits	\$838,496	\$802,188	\$980,756	\$827,550	\$858,200
Charges for service	\$4,714,126	\$5,453,064	\$5,714,292	\$5,165,580	\$5,474,010
Use of money and property	\$1,812,631	\$698,958	\$996,135	\$1,075,883	\$2,936,576
Miscellaneous	\$897,509	\$2,037,860	\$2,256,200	\$1,525,930	\$4,189,606
TOTAL COUNTY REVENUES	\$91,743,589	\$118,287,672	\$112,828,523	\$96,732,763	\$102,433,914

TOP REVENUE HISTORY by TYPE



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



DEPARTMENT REVENUES

REVENUES	FY21			FY22			FY23			FY24		
	FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE	
GENERAL BASIC FUND												
01 Ambulance	4,836,360	5,993,298	113%	4,554,004	-24%	-1,439,294	5,702,448	5,723,500	21,052	0%		
02 Attorney	585,868	571,527	101%	403,400	-29%	-168,127	580,000	403,400	-176,600	-30%		
03 Auditor/Accounting	57,559	62,813	86%	65,100	4%	2,287	80,000	61,000	-19,000	-24%		
04 Public Health	2,868,190	2,867,330	82%	2,725,966	-5%	-141,364	3,131,826	2,503,006	-628,820	-20%		
05 Board of Supervisors	480	1,517	190%	800	-47%	-717	800	800	0	0%		
06 Human Resources	0	3,006	100%	5,100	70%	2,094	5,100	5,100	0	0%		
07 Information Services	75,100	27,470	59%	48,200	75%	20,730	68,200	55,200	-13,000	-19%		
08 Sheriff	1,116,195	1,064,869	104%	1,186,191	11%	121,322	1,186,191	1,130,916	-55,275	-5%		
10 Medical Examiner	241,756	217,411	105%	291,350	34%	73,939	220,000	291,290	71,290	32%		
11 Recorder	1,254,039	1,264,337	102%	1,096,500	-13%	-167,837	1,096,500	1,042,115	-54,385	-5%		
12 SEATS/Fleet	1,896,673	2,698,050	101%	2,942,825	9%	244,775	2,674,550	3,042,990	368,440	14%		
14 Treasurer	1,613,021	1,597,799	123%	1,373,620	-14%	-224,179	1,373,620	1,411,620	38,000	3%		
15 Finance	0	0	0%	0	0%	0	0	0	0	0%		
17 Physical Plant	27,993	20,195	87%	29,315	45%	9,120	29,315	24,100	-5,215	-18%		
18 Central Services	68,991,379	53,977,223	102%	18,896,831	-65%	-35,080,392	20,066,332	18,724,437	-1,341,895	-7%		
19 Planning, Development, & Sustainability	387,263	482,153	113%	349,760	-27%	-132,393	500,000	354,810	-145,190	-29%		
20 Block Grants	122,422	60,298	110%	25,000	-59%	-35,298	28,332	28,000	-332	-1%		
24 Conservation	226,266	227,614	115%	258,000	13%	30,386	258,000	258,000	0	0%		
25 County Historic Poor Farm	6,250	12,475	164%	37,500	201%	25,025	16,000	32,500	16,500	103%		
26 GuideLink Center	2,218	271,363	100%	0	0%	-271,363	0	0	0	0%		
41 Substance Abuse	0	0	0%	0	0%	0	0	0	0	0%		
42 Targeted Case Management	450,516	476,650	103%	491,584	3%	14,934	491,584	490,830	-754	0%		
43 MHDS Admin. Services	0	11,555	100%	919,994	7862%	908,439	924,049	912,802	-11,247	-1%		
45 Social Services	220,319	261,006	104%	279,592	7%	18,586	279,592	288,796	9,204	3%		
50 Veterans Affairs	10,300	11,569	100%	10,000	-14%	-1,569	11,050	10,000	-1,050	-10%		
54 Juvenile Crime Prevention	0	0	0%	0	0%	0	0	0	0	0%		
98 Revenue/Expense Adjustment	0	0	0%	500,000	100%	500,000	500,000	3,000,000	2,500,000	500%		
TOTAL	84,990,169	72,181,527		36,490,632		-35,690,895	39,223,489	39,795,212	571,723			
GENERAL SUPPLEMENTAL FUND												
21 General Supplemental Block Grants	3,613,404	2,682,265	100%	6,467,087	141%	3,784,822	1,378,000	1,427,953	49,953	4%		
22 Insurance	262,139	140,783	128%	75,000	-47%	-65,783	100,000	100,000	0	0%		
27 Juvenile Justice	755	220	22%	0	0%	-220	1,500	500	-1,000	-67%		
28 Court Services/Attorney	8,798	8,482	188%	4,500	-47%	-3,982	6,000	4,500	-1,500	-25%		
33 Auditor/Elections	396,675	138,296	108%	550	-100%	-137,746	10,730	189,595	178,865	1667%		
47 Court Services/Sheriff	423	0	0%	0	0%	0	0	0	0	0%		
98 Revenue/Expense Adjustment	0	0	0%	25,000	100%	25,000	25,000	0	-25,000	-100%		
TOTAL	4,282,195	2,970,046		6,572,137		3,602,091	1,521,230	1,722,548	201,318			
46 MH-DS FUND	5,829,538	4,079,412	99%	0	-100%	-4,079,412	0	0	0	0%		
RURAL BASIC FUND												
23 Rural Basic Block Grants	149,847	6,956,733	101%	7,071,762	2%	115,029	36,941	118,251	81,310	220%		
98 Revenue/Expense Adjustment	0	0	0%	10,000	100%	10,000	10,000	10,000	0	0%		
TOTAL	149,847	6,956,733		7,081,762		125,029	46,941	128,251	81,310			

DEPARTMENT REVENUES (continued)

REVENUES	FY21	FY22		FY23					FY24	
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	8,836,335	7,433,198	103%	7,379,829	-1%	-53,369	9,564,773	6,765,519	-2,799,254	-29%
SPECIAL REVENUE FUNDS										
32 REAP	39,804	42,094	102%	31,976	-24%	-10,118	49,500	31,976	-17,524	-35%
34 LG Opioid Abatement	0	0	0%	0	0%	0	625,000	111,469	-513,531	-82%
35 ARPA	0	14,744,691	100%	100,000	-99%	-14,644,691	1,868,000	600,000	-1,268,000	-68%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	59,191	887	0%	200,000	22449%	199,113	200,000	200,000	0	0%
69 Prosecutor Forfeiture	1,176	1,110	44%	2,500	125%	1,390	2,500	2,500	0	0%
82 Conservation Trust	515,350	1,643,359	57%	1,345,383	-18%	-297,976	2,312,537	1,345,383	-967,154	-42%
87 Recorder's Records Management	36,528	34,717	116%	31,400	-10%	-3,317	31,400	23,600	-7,800	-25%
TOTAL	652,049	16,466,857		1,711,259		-14,755,598	5,088,937	2,314,928	-2,774,009	
CAPITAL PROJECTS FUNDS										
40 Technology	36,245	95,925	161%	68,000	-29%	-27,925	108,000	78,000	-30,000	-28%
44 Capital Expenditures	16,566	32,606	159%	20,500	-37%	-12,106	75,000	75,500	500	1%
81 Energy Reinvestment Fund	45,225	0	0%	0	0%	0	0	0	0	0%
83 Conservation Bond	1,893,535	1,250,000	100%	2,128,500	70%	878,500	2,428,500	0	-2,428,500	-100%
85 Capital Projects	4,335,491	800,260	40%	2,035,000	154%	1,234,740	2,200,000	2,135,000	-65,000	-3%
TOTAL	6,327,062	2,178,791		4,252,000		2,073,209	4,811,500	2,288,500	-2,523,000	
65 DEBT SERVICE FUND	20,505,504	22,362,421	100%	20,968,237	-6%	-1,394,184	340,403	269,707	-70,696	-21%
86 CRC-WMB PERMANENT TRUST	2,038	4,707	37%	12,370	-7%	7,663	4,000	12,565	8,565	214%
FUND TOTALS										
GENERAL BASIC	84,990,169	72,181,527		36,490,632	-49%	-35,690,895	39,223,489	39,795,212	571,723	1%
GEN SUPPLEMENTAL	4,282,195	2,970,046		6,572,137	121%	3,602,091	1,521,230	1,722,548	201,318	13%
MH-DS	5,829,538	4,079,412		0	-100%	-4,079,412	0	0	0	0%
RURAL BASIC	149,847	6,956,733		7,081,762	2%	125,029	46,941	128,251	81,310	173%
SECONDARY ROADS	8,836,335	7,433,198		7,379,829	-1%	-53,369	9,564,773	6,765,519	-2,799,254	-29%
SPECIAL REVENUE	652,049	16,466,857		1,711,259	-90%	-14,755,598	5,088,937	2,314,928	-2,774,009	-55%
CAPITAL PROJECTS	6,327,062	2,178,791		4,252,000	95%	2,073,209	4,811,500	2,288,500	-2,523,000	-52%
DEBT SERVICE	20,505,504	22,362,421		20,968,237	-6%	-1,394,184	340,403	269,707	-70,696	-21%
PERMANENT TRUST	2,038	4,707		12,370	163%	7,663	4,000	12,565	8,565	214%
TOTAL	131,574,736	134,633,693		84,468,226		-50,165,467	60,601,273	53,297,230	-7,304,043	

PROPERTY TAX LEVY RATES

	FY23	FY24	\$	%
	Tax Levy*	Tax Levy*	Change	Change
General Basic	\$3.50000	\$3.50000	\$0.00000	0.0%
General Supplemental	\$0.54336	\$0.62154	\$0.07818	14.4%
MD/DS**	\$0	\$0	\$0.0	0.0%
Debt Service	\$1.99739	\$1.94026	-\$0.05713	-2.9%
Total Countywide	\$6.04075	\$6.06180	\$0.02105	0.3%
Rural Basic	\$3.69097	\$3.68392	-\$0.00705	-0.2%
Total Rural	\$9.73172	\$9.74572	\$0.01400	0.1%

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

** Mental Health & Disability Services (MH/DS) revenue changed from property tax levy to state funded starting FY23

PROPERTY TAX ASKINGS

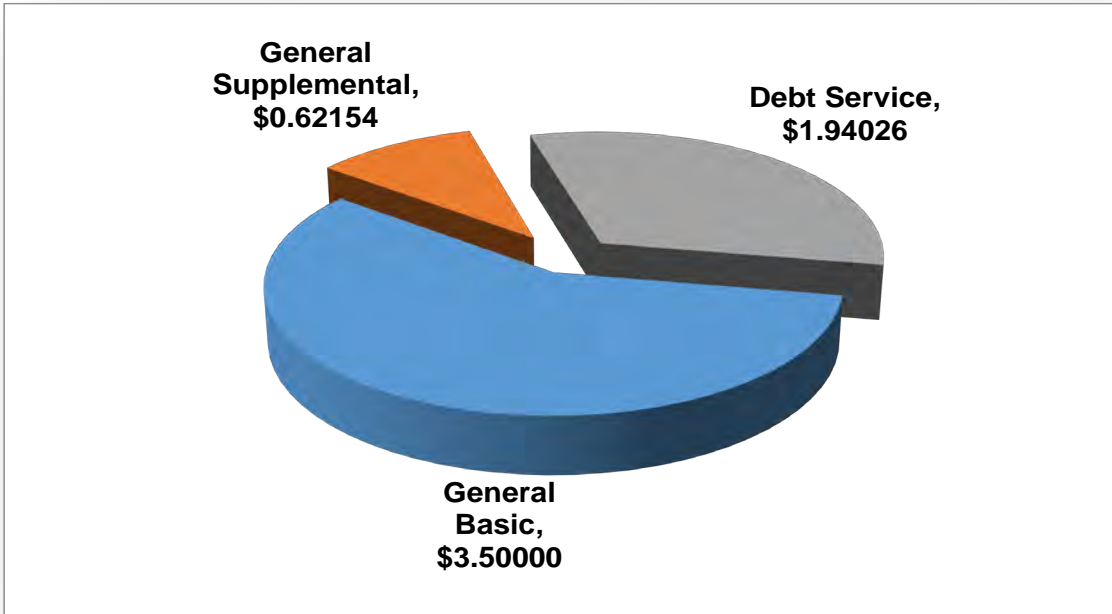
	FY23	FY24	\$	%
	Tax Levy	Tax Levy	Change	Change
General Basic	\$32,745,537	\$33,065,712	\$320,175	1.0%
General Supplemental	\$5,083,583	\$5,871,868	\$788,285	15.5%
Debt Service	\$20,612,300	\$20,207,347	-\$404,953	-2.0%
Total Countywide	\$58,441,420	\$59,144,927	\$703,507	1.2%
Rural Basic	\$7,036,630	\$7,084,656	\$48,026	0.7%
Total Rural	\$65,478,050	\$66,229,583	\$751,533	1.1%

Includes some tax credits

COUNTYWIDE PROPERTY TAX LEVY

COMPOSITION OF \$6.06180

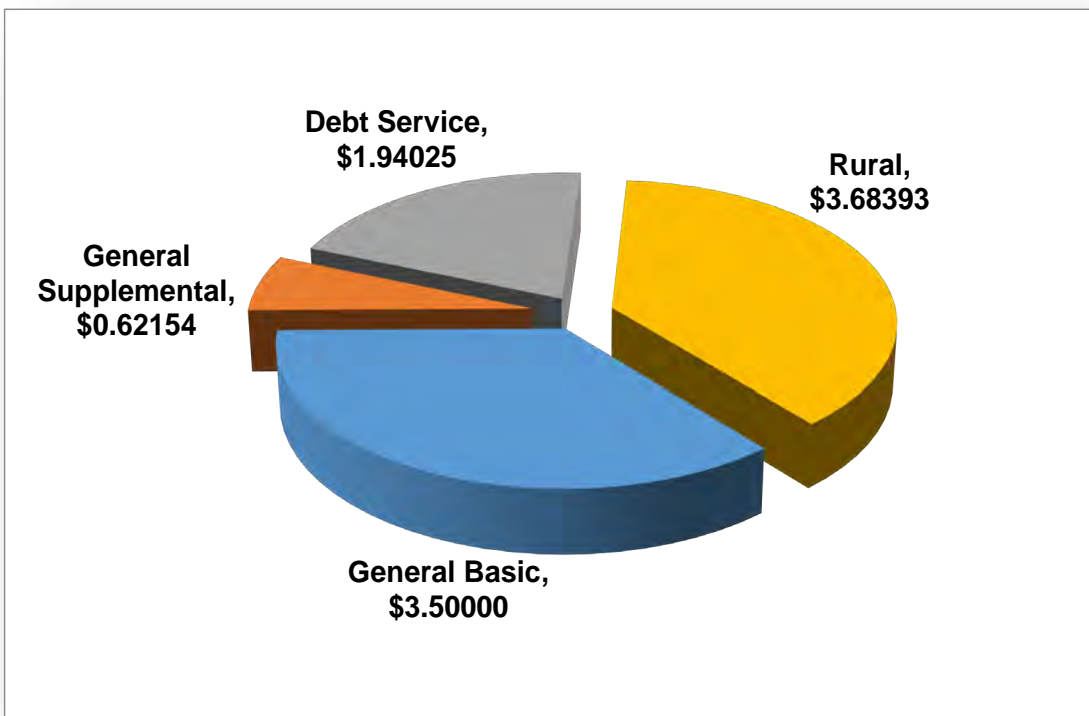
(per \$1,000 of taxable property value)



UNINCORPORATED PROPERTY TAX LEVY

COMPOSITION OF \$9.74572

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



EXPENDITURE SUMMARY

Expenditures (excluding transfers out) for FY24 total \$146,853,259 an increase of \$8,420,903 or 6.1% compared to the FY23 originally budgeted expenditures. **Personnel costs total \$60,081,332 and are the largest portion of total county expenses.** They account for 60.9% of total expenses if Debt Service and Capital Projects are not included or 40.9% if those areas are included. In FY24, an increase in budgeted personnel costs of \$2,469,855 or 4.3% are due to a 2.5% annual cost of living wage increase for bargaining unit and non-bargaining unit staff, and 17.0 FTE of additional staff. Wages increased by \$2,158,018 and benefits increased by \$331,837.

ACTUAL PERSONNEL COSTS						
FY13-FY22						
	Personnel Expense	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	43,401,744	7,757,597	83,977,737	3.2%	6.0%	51.7%
FY21	46,584,838	8,655,138	84,808,542	7.3%	11.6%	54.9%
FY22	49,146,520	9,654,810	89,697,450	5.5%	11.6%	54.8%
			AVG	4.0%	7.4%	54.3%

* Debt Service and Capital Projects not included

The following service areas (defined on [pages 283-284](#) of the glossary) make up the expenditures for the county:

Public Safety and Legal Services (SA01) expenditures total \$34,217,093 an increase of \$1,381,088 and a 4.2% increase compared to FY23. This service area added 4.0 FTE for Ambulance, 1.0 FTE for the County Attorney’s Office, and 2.0 FTE for the Sheriff’s Office, increasing expenditures by \$703,015. Other personnel expenses increased \$321,318 and non-personnel expenses increased by \$356,755. The Emergency Management/Joint Emergency Communications Center (JECC) block grant increased by \$233,402 in FY24 due to increased operating costs. This service area is the largest portion of overall expenditures in the county budget, accounting for 23.3% of the FY24 budgeted expenditure total.

Physical Health and Social Services(SA03) expenditures total \$21,361,995 an increase of \$2,641,026 and a 14.1% increase compared to FY23. The main reason for the increase is additional ARPA projects that increased \$2,049,182. Public Health had expenses decrease by \$308,283 due to reduced grant program funding. SEATS/Fleet had expenses increase by \$387,180, mostly due to now buying fuel for the county but they will be reimbursed for most of it by other departments.

EXPENDITURE SUMMARY (continued)

General Basic grants increased by \$12,366. GuideLink Center had increased operations costs of \$328,249 due to more accurate budgeting once the center was open. Social Services had an expense increase of \$95,595 due to an increase in personnel costs by adding 2.0 FTE in FY24. Veterans Affairs had an increase of \$76,737 due to an added 1.0 FTE personnel. The Physical Health and Social Services service area expenditures comprise 14.6% of the county's total expenditure budget in FY24.

Mental Health and Disability Services (MH/DS)(SA04) expenditures is now \$0 because the funding and expenses are paid by the State of Iowa since FY23.

County Environment and Education (SA06) expenditures total \$8,789,443 an increase of \$60,823 and a 0.6% increase compared to FY23. Planning, Development, and Sustainability (PDS) had a total expense increase of \$344,349 mainly due to personnel cost increase and aquifer study cost. Rural Basic had an increase of \$91,953 due to increased city library costs. ARPA had a decrease in expenses of \$375,479. County Environment and Education service area expenditures comprise 6.0% of the county's total expenditure budget in FY24.

Roads and Transportation (SA07) expenditures total \$13,369,339 a decrease of \$331,404 and a 2.4% decrease compared to FY23. This service area is made up entirely by the Secondary Roads department. The majority of the expense decrease is road maintenance materials costs are reduced. Roads and Transportation service area expenditures comprise 9.1% of the county's total expenditure budget in FY24.

Government Services to Residents (SA08) expenditures total \$3,618,966 an increase of \$212,840 and a 6.2% increase compared to FY23. The increase in expenses is mainly due to an increase in election costs for FY24. There is a primary and school election in FY24 vs FY23. Government Services to Residents service area expenditures comprise 2.5% of the county's total expenditure budget in FY24.

Administration (SA09) expenditures total \$17,210,083 an increase of \$499,111 and a 3% increase compared to FY23. ARPA projects account for \$348,219 of the increase. Physical Plant has an expense increase of \$121,129 due to inflation increase for utilities and 1.0 FTE added personnel at the historical poor farm and Chatham Oaks. Central Services has an increase in expenses of \$45,661 mainly due to increase vacation and sick leave payout for retiring staff. In FY24, the Insurance Department has an increase in expenses of \$61,000 due to premium increases. All other departments increases expenses by \$44,231. The Administration service area expenditures comprise 11.7% of the county's total expenditure budget in FY24.

Debt Service (SA00) expenditures total \$20,849,166 21,463,210 a decrease of \$614,044 and a 2.9% decrease compared to FY23. The majority of the expenditure decrease is due to less borrowing for county in FY24. The outstanding debt at FY24 year end will be \$3,213,900 less than the beginning balance. Debt Service expenditures comprise 14.5% of the county's total expenditure budget in FY24.

SUMMARY OF CHANGES BETWEEN PROPOSED BUDGET AND ADOPTED BUDGET

Capital Projects (SA00) expenditures total \$27,374,074 an increase of \$4,679,163 and a 20.6% increase compared to FY23. Changes include: Increase in ARPA of \$559,500, increase for Technology of \$409,132 mainly for central IT software and county permitting software, increase for Capital Expenditures of \$612,623 mainly due to increase ambulance costs and equipment increases, more building maintenance increase for Conservation Trust of \$275,400 for land purchase, increase for Conservation Bond of \$1,271,100, decrease for Capital Projects of \$5,025,000, decrease in construction at the Historical Poor Farm of \$441,400, and an increase for Secondary Roads of \$4,496,500 for road construction and materials. Capital Projects expenditures comprise 18.6% of the county's total expenditure budget in FY24.

Nonprogram Current (SA00) expenditures total \$63,100 a decrease of \$107,700 or a 63.1% decrease compared to FY23. These expenditures are budgeted solely for the Historic Poor Farm operational expenses for the year. Nonprogram Current expenditures comprise 0.04% of the county's total expenditure budget in FY24.

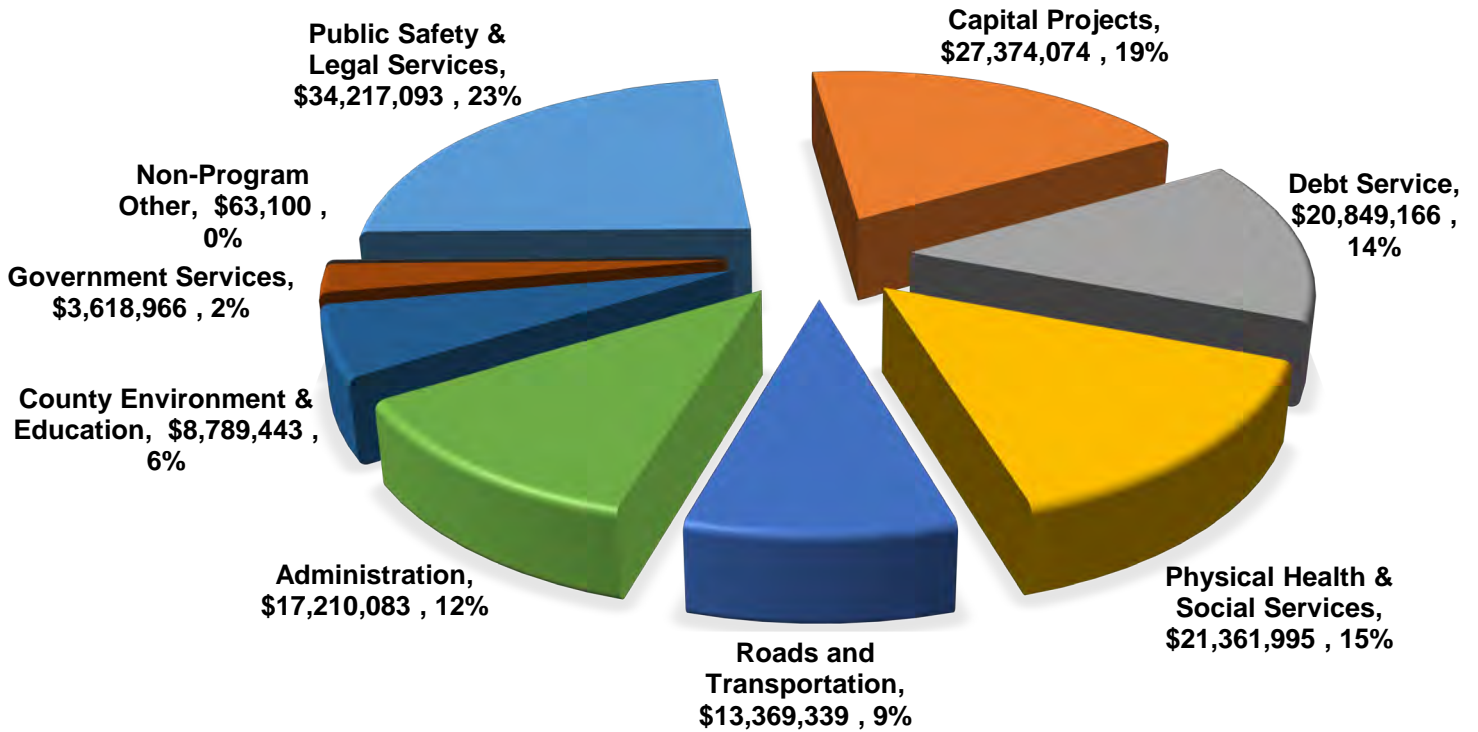
Departmental Expenses show that the Secondary Roads department is the largest portion of the county budget at 15% or \$21,668,839 with Debt Service at 14% or \$20,849,166, and the County Sheriff's Office at 10% or \$15,011,539. All other departments are a much lower portion of the total county budget. See each departmental budget starting on [page 144](#).

Proposed expenses versus Adopted expenses: The FY24 original budget proposed by departments and elected offices had decision package items totaling \$18,639,344 in expenditures. The adopted budget has \$5,854,727 in approved decision package expenditures. *The decision package items that were denied by the Board of Supervisors are as follows:*

1. Ambulance - 0.5 FTE Billing Coder to full time, totaled \$54,563
2. County Attorney – Community engagement program and office partitions, totaled \$20,000
3. Auditor's Office – 0.5 FTE Recording Secretary, totaled \$55,193
4. Sheriff's Office - 4.0 FTE Patrol Deputy, totaled \$814,976.
5. Central Services – Strategic Plan consulting, totaled \$15,000
6. Conservation – Clear Creek Trail construction, Kent Park Shower House, Cangleska Wakan restrooms and Two Horse Farm restrooms, totaled \$3,525,000
7. Historic Poor Farm - Trail construction, totaled \$500,000
8. Capital Expenditures - Administration Building parking lot repair and SEATS/Roads building roof replacement, totaled \$500,000
9. Capital Projects - Contribution to North Liberty for ambulance garage, land purchase for Emergency Management storage building, and the Administration Building and HHS building renovation all totaled \$7,299,885

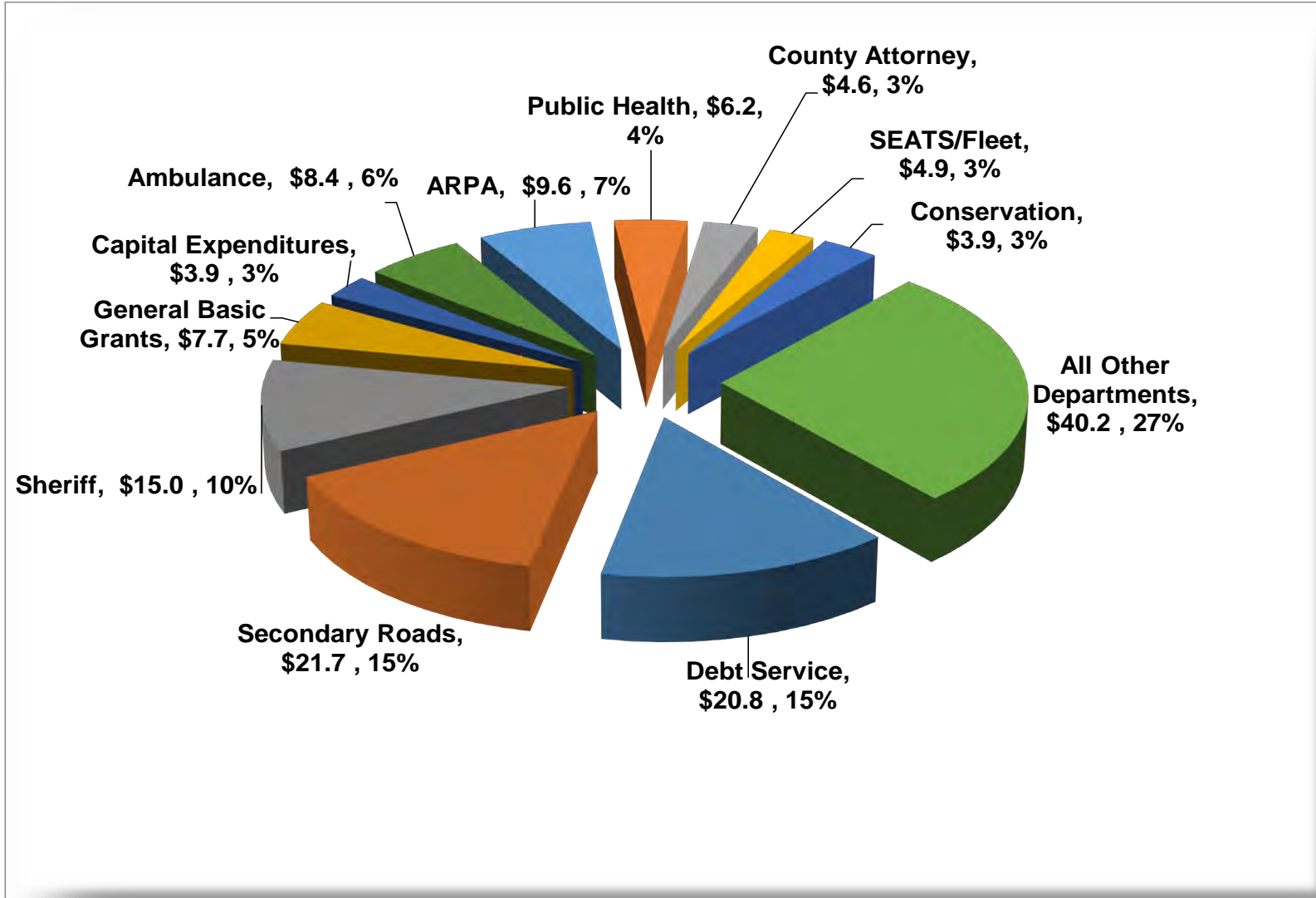
Original proposed budget reduced by \$12,784,617 and 5.0 FTE.

EXPENDITURES by SERVICE AREA



SERVICE AREA	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Original	FY24 Adopted
Public Safety and Legal Services	\$25,616,353	\$25,843,693	\$28,600,869	\$32,836,005	\$34,217,093
Physical Health and Social Services	\$11,277,137	\$12,434,761	\$14,333,619	\$18,720,969	\$21,361,995
Mental Health & Disability Services	\$7,214,664	\$7,038,621	\$5,982,176	\$-	\$-
County Environment and Education	\$5,940,971	\$6,386,143	\$6,630,610	\$8,728,620	\$8,789,443
Roads and Transportation	\$9,913,812	\$10,230,704	\$10,138,487	\$13,700,743	\$13,369,339
Governmental Services to Residents	\$2,599,798	\$3,215,712	\$2,859,215	\$3,406,126	\$3,618,966
Administration	\$9,860,835	\$9,405,800	\$10,694,567	\$16,710,972	\$17,210,083
Non-program	\$48,748	\$42,947	\$82,318	\$170,800	\$63,100
SUBTOTAL OPERATING BUDGET	\$72,472,318	\$74,598,381	\$79,321,861	\$94,274,235	\$98,630,019
Debt Service	\$21,751,859	\$20,458,914	\$21,787,626	\$21,463,210	\$20,849,166
Capital Projects	\$17,612,042	\$21,613,156	\$13,115,961	\$22,694,911	\$27,374,074
TOTAL COUNTY BUDGET	\$111,836,219	\$116,670,451	\$114,225,448	\$138,432,356	\$146,853,259

BUDGETED EXPENDITURES by DEPARTMENT (in \$ millions)



DEPARTMENT EXPENDITURES

EXPENDITURES	FY21	FY22		FY23				FY24		
				%	CERTIFIED	%	\$		TENTATIVE	\$
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC FUND										
01 Ambulance	5,186,749	6,033,941	98%	7,165,370	19%	1,131,429	8,050,000	8,395,316	345,316	4%
02 Attorney	3,559,645	3,833,948	87%	4,557,926	19%	723,978	4,265,000	4,627,740	362,740	9%
03 Auditor/Accounting	1,266,612	1,472,710	96%	1,544,254	5%	71,544	1,552,279	1,557,461	5,182	0%
04 Public Health	5,400,250	5,469,161	94%	5,875,251	7%	406,090	5,970,313	6,161,427	191,114	3%
05 Board of Supervisors	1,270,760	1,599,902	96%	2,073,518	30%	473,616	1,930,000	2,155,823	225,823	12%
06 Human Resources	529,327	586,441	86%	784,450	34%	198,009	695,000	796,078	101,078	15%
07 Information Services	1,546,161	1,688,480	89%	2,265,225	34%	576,745	2,116,000	2,300,234	184,234	9%
08 Sheriff	11,615,410	12,301,992	89%	14,947,698	22%	2,645,706	14,457,000	15,011,539	554,539	4%
10 Medical Examiner	1,033,102	1,049,720	83%	1,262,668	20%	212,948	1,262,668	1,217,427	-45,241	-4%
11 Recorder	728,458	788,932	88%	930,815	18%	141,883	897,751	875,378	-22,373	-2%
12 SEATS/Fleet	3,337,064	3,646,272	87%	4,471,209	23%	824,937	4,371,209	4,858,389	487,180	11%
14 Treasurer	1,426,399	1,541,362	90%	1,835,348	19%	293,986	1,745,000	1,863,043	118,043	7%
15 Finance	375,809	395,109	99%	479,189	21%	84,080	479,189	551,575	72,386	15%
17 Physical Plant	1,382,724	1,691,444	85%	2,240,170	32%	548,726	2,240,170	2,361,299	121,129	5%
18 Central Services	927,193	1,131,102	91%	1,809,790	60%	678,688	1,219,790	1,855,451	635,661	52%
19 Planning, Development, & Sustainability	1,147,299	1,291,717	95%	1,607,944	24%	316,227	1,782,544	1,952,293	169,749	10%
20 Block Grants	6,752,681	7,455,110	99%	7,378,440	-1%	-76,670	7,341,000	7,679,057	338,057	5%
24 Conservation	2,989,562	3,144,704	95%	3,637,874	16%	493,170	3,637,874	3,897,289	259,415	7%
25 County Historic Poor Farm	590,615	1,924,518	97%	1,852,500	-4%	-72,018	1,852,500	1,411,100	-441,400	-24%
26 Guidelink Center	387,292	652,479	70%	482,561	-26%	-169,918	785,000	803,843	18,843	2%
41 Substance Abuse	37,436	274,779	93%	60,200	-78%	-214,579	40,000	60,200	20,200	51%
42 Targeted Case Management	459,892	452,817	98%	491,584	9%	38,767	491,584	490,830	-754	0%
43 MHDS Admin. Services	0	0	0%	912,494	100%	912,494	924,049	912,802	-11,247	-1%
45 Social Services	1,409,513	2,238,454	95%	2,770,954	24%	532,500	2,970,954	2,867,549	-103,405	-3%
50 Veterans Affairs	159,844	191,606	88%	225,827	18%	34,221	206,000	302,564	96,564	47%
54 Juvenile Crime Prevention	237,178	316,273	88%	356,500	13%	40,227	356,500	356,500	0	0%
TOTAL	53,756,975	61,172,971		72,019,759		10,846,788	71,639,374	75,322,207	3,682,833	
GENERAL SUPPLEMENTAL FUND										
21 General Supplemental Block Grants	0	0	0%	0	0%	0	0	0	0	0%
22 Insurance	1,068,506	1,083,319	88%	1,299,000	20%	215,681	1,200,000	1,360,000	160,000	13%
27 Juvenile Justice	510,828	521,518	66%	787,635	51%	266,117	628,000	701,975	73,975	12%
28 Court Services/Attorney	56,740	129,298	56%	239,850	86%	110,552	170,000	239,850	69,850	41%
33 Auditor/Elections	1,466,172	1,009,391	85%	1,174,928	16%	165,537	1,315,000	1,380,549	65,549	5%
47 Court Services/Sheriff	9,572	6,100	14%	44,200	625%	38,100	19,200	44,200	25,000	130%
TOTAL	3,111,819	2,749,626		3,545,613		795,987	3,332,200	3,726,574	394,374	
46 MH-DS FUND	6,578,729	5,529,359	89%	0	-100%	-5,529,359	0	0	0	0%
RURAL BASIC FUND										
23 Rural Basic Block Grants	1,405,214	1,363,771	97%	1,441,320	6%	77,549	1,437,912	1,538,638	100,726	7%
TOTAL	1,405,214	1,363,771		1,441,320		77,549	1,437,912	1,538,638	100,726	

DEPARTMENT EXPENDITURES (continued)

EXPENDITURES	FY21	FY22		FY23				FY24		
			%	CERTIFIED	%	\$				TENTATIVE
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	\$	%
SECONDARY ROADS FUND										
49 Secondary Roads	12,932,035	10,884,616	69%	17,503,743	61%	6,619,127	17,340,927	21,668,839	4,327,912	25%
SPECIAL REVENUE FUNDS										
32 REAP	85,126	19,581	39%	40,000	104%	20,419	60,000	40,000	-20,000	-33%
34 LG Opioid Abatement	0	0	0%	0	0%	0	0	622,433	622,433	0%
35 ARPA	0	375,926	3%	6,200,000	1549%	5,824,074	9,338,800	9,612,828	274,028	3%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	58,072	12,526	6%	200,000	1497%	187,474	200,000	200,000	0	0%
69 Prosecutor Forfeiture	4,314	4,943	66%	7,500	52%	2,557	7,500	7,500	0	0%
82 Conservation Trust	897,879	795,215	72%	1,383,570	74%	588,355	1,413,184	1,441,310	28,126	2%
87 Recorder's Records Management	223	2,226	6%	64,000	2775%	61,774	64,000	48,500	-15,500	-24%
TOTAL	1,045,614	1,210,418		7,895,070		6,684,652	11,083,484	11,972,571	889,087	
CAPITAL PROJECTS FUNDS										
40 Technology	1,647,436	1,667,723	80%	2,005,133	20%	337,410	2,197,033	2,364,265	167,232	8%
44 Capital Expenditures	3,025,064	3,496,005	77%	3,248,776	-7%	-247,229	7,199,855	3,861,399	-3,338,456	-46%
81 Energy Reinvestment Fund	144,893	39,016	33%	65,000	67%	25,984	65,000	75,000	10,000	15%
83 Conservation Bond	1,141,555	1,436,054	35%	2,128,500	48%	692,446	400,000	3,399,600	2,999,600	750%
85 Capital Projects	11,422,206	2,888,263	27%	7,116,232	146%	4,227,969	15,219,321	2,075,000	-13,144,321	-86%
TOTAL	17,381,152	9,527,060		14,563,641		5,036,581	25,081,209	11,775,264	-13,305,945	
65 DEBT SERVICE FUND	20,458,914	21,787,626	99%	21,463,210	-1%	-324,416	21,672,100	20,849,166	-822,934	-4%
86 CRC-WMB PERMANENT TRUST	0	0	0%	0	0%	0	0	0	0	0%
FUND TOTALS										
GENERAL BASIC	53,756,975	61,172,971		72,019,759	18%	10,846,788	71,639,374	75,322,207	3,682,833	5%
GENERAL SUPPLEMENTAL	3,111,819	2,749,626		3,545,613	29%	795,987	3,332,200	3,726,574	394,374	12%
MH-DS	6,578,729	5,529,359		0	-100%	-5,529,359	0	0	0	0%
RURAL BASIC	1,405,214	1,363,771		1,441,320	6%	77,549	1,437,912	1,538,638	100,726	7%
SECONDARY ROADS	12,932,035	10,884,616		17,503,743	61%	6,619,127	17,340,927	21,668,839	4,327,912	25%
SPECIAL REVENUE	1,045,614	1,210,418		7,895,070	552%	6,684,652	11,083,484	11,972,571	889,087	8%
CAPITAL PROJECTS	17,381,152	9,527,060		14,563,641	53%	5,036,581	25,081,209	11,775,264	-13,305,945	-53%
DEBT SERVICE	20,458,914	21,787,626		21,463,210	-1%	-324,416	21,672,100	20,849,166	-822,934	-4%
PERMANENT TRUST	0	0		0	0%	0	0	0	0	0%
TOTAL	116,670,451	114,225,448		138,432,356	21%	24,206,908	151,587,206	146,853,259	-4,733,947	-3%

SUMMARY MATRIX OF BUDGET APPROPRIATIONS

Appropriations By Fund, Department/Office, and Service Area	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 (Dept 01)	\$8,395,316	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$8,395,316
County Attorney (Dept 02)	2,640,934	-	-	-	-	-	1,986,806	-	-	-	\$4,627,740
County Auditor (Dept 03)	-	-	-	-	-	-	1,557,461	-	-	-	\$1,557,461
Public Health (Dept 04)	-	6,161,427	-	-	-	-	-	-	-	-	\$6,161,427
Board of Supervisors (Dept 05)	-	296,198	-	-	-	-	1,859,625	-	-	-	\$2,155,823
Human Resources (Dept 06)	-	-	-	-	-	-	796,078	-	-	-	\$796,078
Information Technology (Dept 07)	-	-	-	-	-	-	2,300,234	-	-	-	\$2,300,234
County Sheriff (Dept 08)	15,011,539	-	-	-	-	-	-	-	-	-	\$15,011,539
Medical Examiner (Dept 10)	1,217,427	-	-	-	-	-	-	-	-	-	\$1,217,427
County Recorder (Dept 11)	-	-	-	-	-	875,378	-	-	-	-	\$875,378
SEATS/Fleet (Dept 12)	-	4,858,389	-	-	-	-	-	-	-	-	\$4,858,389
County Treasurer (Dept 14)	-	-	-	-	-	1,307,939	555,104	-	-	-	\$1,863,043
Finance (Dept 15)	-	-	-	-	-	-	551,575	-	-	-	\$551,575
Physical Plant (Dept 17)	-	-	-	-	-	-	2,361,299	-	-	-	\$2,361,299
Central Services (Dept 18)	-	1,600	-	2,300	-	6,600	1,844,951	-	-	-	\$1,855,451
Planning, Development, Sustainability (Dept 19)	-	-	-	1,952,293	-	-	-	-	-	-	\$1,952,293
General Basic Grants (Dept 20)	4,772,945	1,534,882	-	1,371,230	-	-	-	-	-	-	\$7,679,057
Insurance (Dept 22)	-	-	-	-	-	-	1,360,000	-	-	-	\$1,360,000
Conservation (Dept 24)	-	-	-	3,897,289	-	-	-	-	-	-	\$3,897,289
Historic County Poor Farm (Dept 25)	-	-	-	-	-	-	-	-	1,348,000	63,100	\$1,411,100
GuideLink Center (Dept 26)	-	803,843	-	-	-	-	-	-	-	-	\$803,843
Juvenile Justice (Dept 27)	701,975	-	-	-	-	-	-	-	-	-	\$701,975
Court Services - County Attorney (Dept 28)	235,750	-	-	-	-	-	4,100	-	-	-	\$239,850
Elections (Dept 33)	-	-	-	-	-	1,380,549	-	-	-	-	\$1,380,549
Substance Abuse (Dept 41)	-	60,200	-	-	-	-	-	-	-	-	\$60,200
Targeted Case Management (Dept 42)	-	-	-	-	-	-	490,830	-	-	-	\$490,830
Behavioral Health (Dept 43)	-	-	-	-	-	-	912,802	-	-	-	\$912,802
Social Services (Dept 45)	-	2,867,549	-	-	-	-	-	-	-	-	\$2,867,549
Court Services - County Sheriff (Dept 47)	44,200	-	-	-	-	-	-	-	-	-	\$44,200
Veterans Affairs (Dept 50)	-	302,564	-	-	-	-	-	-	-	-	\$302,564
Juvenile Crime Prevention (Dept 54)	356,500	-	-	-	-	-	-	-	-	-	\$356,500
GENERAL FUND TOTAL	\$33,376,586	\$16,886,652	\$-	\$7,223,112	\$-	\$3,570,466	\$16,580,865	\$-	\$1,348,000	\$63,100	\$79,048,781

SUMMARY MATRIX OF BUDGET APPROPRIATIONS (continued)

Appropriations By Fund, Department/Office, and Service Area	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 (Dept 23)	\$122,307	\$-	\$-	\$1,416,331	\$-	\$-	\$-	\$-	\$-	\$-	\$1,538,638
Secondary Roads Fund:											
Secondary Roads (Dept 49)	-	-	-	-	13,369,339	-	-	-	8,299,500	-	\$21,668,839
American Recovery Plan Act (ARPA) Fund:											
ARPA (Dept 35)	510,700	3,852,910	-	150,000	-	-	629,219	-	4,470,000	-	\$9,612,829
Debt Service Fund:											
Debt Service (Dept 65)	-	-	-	-	-	-	-	20,849,166	-	-	\$20,849,166
Capital Projects Funds:											
Technology Fund (Dept 40)	-	-	-	-	-	-	-	-	2,364,265	-	\$2,364,265
Capital Expenditures Fund (Dept 44)	-	-	-	-	-	-	-	-	3,861,399	-	\$3,861,399
Energy Reinvestment Fund (Dept 81)	-	-	-	-	-	-	-	-	75,000	-	\$75,000
Conservation Bond Fund (Dept 83)	-	-	-	-	-	-	-	-	3,399,600	-	\$3,399,600
Capital Projects Fund (Dept 85)	-	-	-	-	-	-	-	-	2,075,000	-	\$2,075,000
Capital Projects Funds TOTAL	-	-	-	-	-	-	-	-	11,775,264	-	\$11,775,264
Permanent Fund:											
Cedar River Crossing Wetland Mitigation Bank Fund (Dept 86)											
	-	-	-	-	-	-	-	-	-	-	-
Other Non-Major Funds:											
Law Enforcement Proceeds Fund (Dept 68)	200,000	-	-	-	-	-	-	-	-	-	\$200,000
Prosecutor Forfeiture Fund (Dept 69)	7,500	-	-	-	-	-	-	-	-	-	\$7,500
Special Resource Enhancement Fund (Dept 32)	-	-	-	-	-	-	-	-	40,000	-	\$40,000
Recorder's Records Management Fund (Dept 87)	-	-	-	-	-	48,500	-	-	-	-	\$48,500
LG Opioid Abatement Fund (Dept 34)	-	622,433	-	-	-	-	-	-	-	-	\$622,433
Conservation Trust Fund (Dept 82)	-	-	-	-	-	-	-	-	1,441,310	-	\$1,441,310
Other Non-Major Funds TOTAL	207,500	622,433	-	-	-	48,500	-	-	1,481,310	-	\$2,359,743
TOTAL APPROPRIATIONS											
	\$34,217,093	\$21,361,995	\$-	\$8,789,443	\$13,369,339	\$3,618,966	\$17,210,084	\$20,849,166	\$27,374,074	\$63,100	\$146,853,260
Appropriations Percent											
	23%	15%	0%	6%	9%	2%	12%	14%	19%	0.0%	100%

STATEMENT OF ALL FUNDS

	FY21	FY22	FY23	FY23	FY24	%
Revenues	Actual	Actual	Original	Amended	Budgeted	Change
Property and other County tax	\$63,971,838	\$63,797,613	\$63,816,874	\$63,816,874	\$64,700,545	1.4%
Interest and penalty on property tax	763,162	483,365	344,000	344,000	344,000	0.0%
Intergovernmental	44,560,602	38,600,162	23,976,946	28,193,347	23,930,977	-15.1%
Licenses and permits	802,188	980,756	827,550	827,550	858,200	3.7%
Charges for service	5,453,064	5,714,292	5,165,580	4,978,080	5,474,010	10.0%
Use of money and property	698,958	996,135	1,075,883	3,467,883	2,936,576	-15.3%
Miscellaneous	2,037,860	2,256,200	1,525,930	2,288,127	4,189,606	83.1%
Total revenues	\$118,287,672	\$112,828,523	\$96,732,763	\$103,915,861	\$102,433,914	-1.4%
Expenditures						
Operating:						
Public Safety and Legal Services	\$25,843,696	\$28,600,869	\$32,836,005	\$33,744,496	\$34,217,093	1.4%
Physical Health and Social Services	12,434,760	14,333,619	18,720,969	23,126,080	21,361,995	-7.6%
Mental Health & Disability Services	7,038,621	5,982,176	-	-	-	0.0%
County Environment and Education	6,386,143	6,630,610	8,728,620	9,003,786	8,789,443	-2.4%
Roads and Transportation	10,230,704	10,138,487	13,700,743	13,706,989	13,369,339	-2.5%
Governmental Services to Residents	3,215,712	2,859,215	3,406,126	3,659,113	3,618,966	-1.1%
Administration	9,405,800	10,694,567	16,710,972	16,361,522	17,210,083	5.2%
Non-program	42,947	82,318	170,800	170,800	63,100	-63.1%
Debt Service:						
Principal	20,232,600	21,658,300	21,322,400	21,322,400	20,204,300	-5.2%
Interest	226,314	129,326	140,810	350,810	644,866	83.8%
Capital Projects	21,613,156	13,115,961	22,694,911	37,128,117	27,374,074	-26.3%
Total expenditures	\$116,670,453	\$114,225,448	\$138,432,356	\$158,574,113	\$146,853,259	-7.4%
Excess (deficiency) of revenues over (under) expenditures	\$1,617,219	\$(1,396,925)	\$(41,699,593)	\$(54,658,252)	\$(44,419,345)	-18.7%
Other financing sources (uses)						
Proceeds of General Long-term debt	\$19,890,000	\$21,683,300	\$20,439,000	\$20,293,000	\$17,075,399	-15.9%
Sale of Capital Assets	37,966	148,543	32,000	32,000	17,500	-45.3%
Transfers in	18,332,635	31,585,863	18,462,818	23,540,432	16,957,406	-28.0%
Transfers out	(18,332,635)	(31,585,863)	(18,462,818)	(23,540,432)	(16,957,406)	-28.0%
Total other financing sources (uses)	\$19,927,966	\$21,831,843	\$20,471,000	\$20,325,000	\$17,092,899	-15.9%
Net Change in Fund Balances	\$21,545,185	\$20,434,918	\$(21,228,593)	\$(34,333,252)	\$(27,326,446)	-20.4%
Fund balances, beginning of year	\$51,521,947	\$73,067,132	\$64,466,047	\$93,439,808	\$67,931,925	-27.3%
Fund balances, end of year	\$73,067,132	\$93,502,050	\$43,237,454	\$59,106,556	\$40,605,479	-31.3%

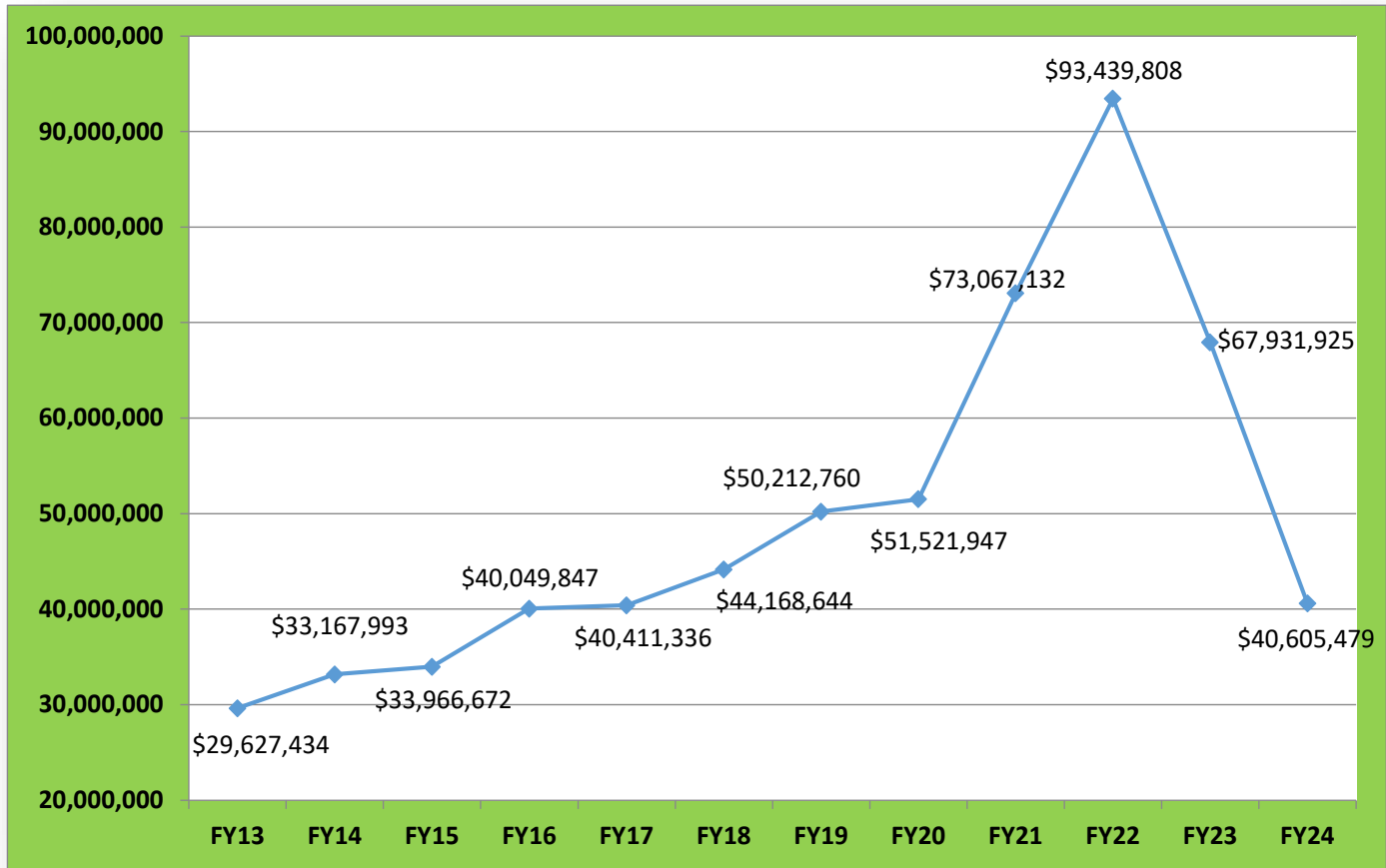
This statement, presented on a cash basis, includes all budgetary funds including the general fund, special revenue funds, capital projects funds, and the debt service fund. Individual fund summaries can be found in their corresponding sections of this budget document (P. 91-142).

STATEMENT OF ALL FUNDS - FORECAST

	FY23	FY24	FY25	FY26	FY27	FY28
Revenues	Admended	Budgeted	Projected	Forecast	Forecast	Forecast
Property and other County tax	\$63,816,874	\$64,700,545	\$66,641,561	\$68,640,808	\$70,700,032	\$72,821,033
Interest and penalty on property tax	344,000	344,000	447,200	581,360	755,768	982,498
Intergovernmental	28,193,347	23,930,977	23,930,977	23,930,977	23,930,977	23,930,977
Licenses and permits	827,550	858,200	887,379	917,550	948,746	981,004
Charges for service	4,978,080	5,474,010	5,627,282	5,784,846	5,946,822	6,113,333
Use of money and property	3,467,883	2,936,576	3,024,673	3,115,413	3,208,876	3,305,142
Miscellaneous	2,288,127	4,189,606	4,189,606	4,189,606	4,189,606	4,189,606
Total revenues	\$103,915,861	\$102,433,914	\$104,748,679	\$107,160,561	\$109,680,828	\$112,323,594
Expenditures						
Operating:						
Public Safety and Legal Services	\$33,744,496	\$34,217,093	\$35,277,823	\$36,371,435	\$37,498,950	\$38,661,417
Physical Health and Social Services	23,126,080	21,361,995	22,024,217	22,706,968	23,410,884	24,136,621
Mental Health & Disability Services	-	-	-	-	-	-
County Environment and Education	9,003,786	8,789,443	9,061,916	9,342,835	9,632,463	9,931,069
Roads and Transportation	13,706,989	13,369,339	13,783,789	14,211,086	14,651,630	15,105,830
Governmental Services to Residents	3,659,113	3,618,966	3,731,154	3,846,820	3,966,071	4,089,019
Administration	16,361,522	17,210,083	17,743,596	18,293,647	18,860,750	19,445,433
Non-program	170,800	63,100	63,100	63,100	63,100	63,100
Debt Service:						
Principal	21,432,400	20,204,300	20,940,008	17,585,156	16,826,204	19,596,452
Interest	240,810	644,866	418,800	351,703	336,524	391,929
Capital Projects	37,128,117	27,374,074	14,803,800	13,646,202	13,795,000	10,780,000
Total expenditures	\$158,574,113	\$146,853,259	\$137,848,201	\$136,418,952	\$139,041,575	\$142,200,871
Excess (deficiency) of revenues over (under) expenditures	\$(54,658,252)	\$(44,419,345)	\$(33,099,523)	\$(29,258,391)	\$(29,360,748)	\$(29,877,278)
Other financing sources (uses)						
Proceeds of General Long-term debt	\$20,293,000	\$17,075,399	\$20,529,419	\$17,240,349	\$16,496,278	\$19,212,208
Sale of Capital Assets	32,000	17,500	17,500	17,500	17,500	17,500
Transfers in	23,540,432	16,957,406	17,296,554	17,642,485	17,995,335	18,355,242
Transfers out	(23,540,432)	(16,957,406)	(17,296,554)	(17,642,485)	(17,995,335)	(18,355,242)
Total other financing sources (uses)	\$20,325,000	\$17,092,899	\$20,546,919	\$17,257,849	\$16,513,778	\$19,229,708
Net Change in Fund Balances	\$(34,333,252)	\$(27,326,446)	\$(12,552,603)	\$(12,000,542)	\$(12,846,969)	\$(10,647,570)
Fund balances, beginning of year	\$64,466,047	\$67,931,925	\$40,605,479	\$28,052,876	\$16,052,333	\$3,205,364
Fund balances, end of year	\$30,132,795	\$40,605,479	\$28,052,876	\$16,052,333	\$3,205,364	\$(7,442,206)

Revenue/Expense	Trend
Property and Other County Tax	3.0% max growth limit
Interest and Penalty on Property Tax	3% 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 103)
Sale of Capital Assets	0% change
Transfers	2% change due to property valuation growth

FUND BALANCE TREND



Note: The budgeted ending fund balance in FY23 and FY24 is based on what is expected if all of the capital projects are completed within the fiscal year budgeted and all other budgeted expenditures and revenues are realized. The actual ending fund balance (FY13-FY22) is 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. In FY22 the fund balances reached a peak because there was ARPA balance, CARES Act balance, and many capital projects that were delayed.

The \$21,545,185 increase in the FY21 fund balance is primarily due to revenues from the Coronavirus Aid, Relief, and Economic Security (CARES) Act of \$2,542,645 and American Rescue Plan Act (ARPA) of \$14,678,587.

TRENDS AND LONG-TERM FINANCIAL PLANS

Property Value Trend

Historically the total assessed value has increased at an average rate of 6.7% annually, while the taxable value has increased at an average rate of 4.5% annually over the last 5 fiscal years. The difference between the assessed value and the taxable value is the rollback rate. Due to state legislature imposed restrictions, the countywide taxable valuation increased only 0.97% or \$91,490,459 from \$9,355,856,056 in FY23 to \$9,447,346,515 in FY24, while the countywide total assessed valuation increased by 8.8%. Rural taxable values increased 0.9% or \$16,685,113 from \$1,906,441,669 in FY23 to \$1,923,126,782 in FY24. In odd numbered years, properties are re-assessed by the county and city assessor. 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 FY24 residential property rollback rate of 54.6501% is an increase of 0.9605% from FY23 when it was set at 54.1302%. For many years a decrease in the rollback rate was unusual. Recently rollback rate has decreased in the same year that our municipality has a large property assessment and then increases the next year. In the last ten years, only FY23, FY21, FY19 and FY17 have decreased. The trend has been several years of rollback rate increases. For instance, the residential rollback rate increased 2.42% in FY22, 2.33% in FY20, increased 2.36% in FY18, increased 2.37% in FY16, and increased 3.00% in FY15. As the rollback rate increases, the taxable percentage of a property's assessed value increases accordingly. As the rollback decreases, the taxable value of the property decreases. The agriculture rollback rate increased from 89.0412% in FY23 to 91.6430% in FY24, an increase of 2.9% and thus the agriculture property owners are paying a higher property tax. The agriculture roll back rate has increased a total of \$48.24 or 111% from FY15 to FY24.

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 63.7500% in FY23 to a rollback rate of 54.6501% in FY24 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 now be equal to the residential rate for the future. The overall reduction in taxable property value for this newest classification over the last seven years (FY18-FY24) 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 (FY15-FY24), the countywide levy rate has decreased on average 1.15% annually. During the same period, the rural levy rate has increased on average 0.90% annually. The FY24 countywide levy rate has increased 0.35% compared to FY23 and the rural levy rate decreased 0.19% compared to FY23. The countywide levy rate in FY24 is 10.1% less than in FY15 (68 cents), while the FY24 rural levy rate is up 8.1% from the FY14 rate (28 cents). 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

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.

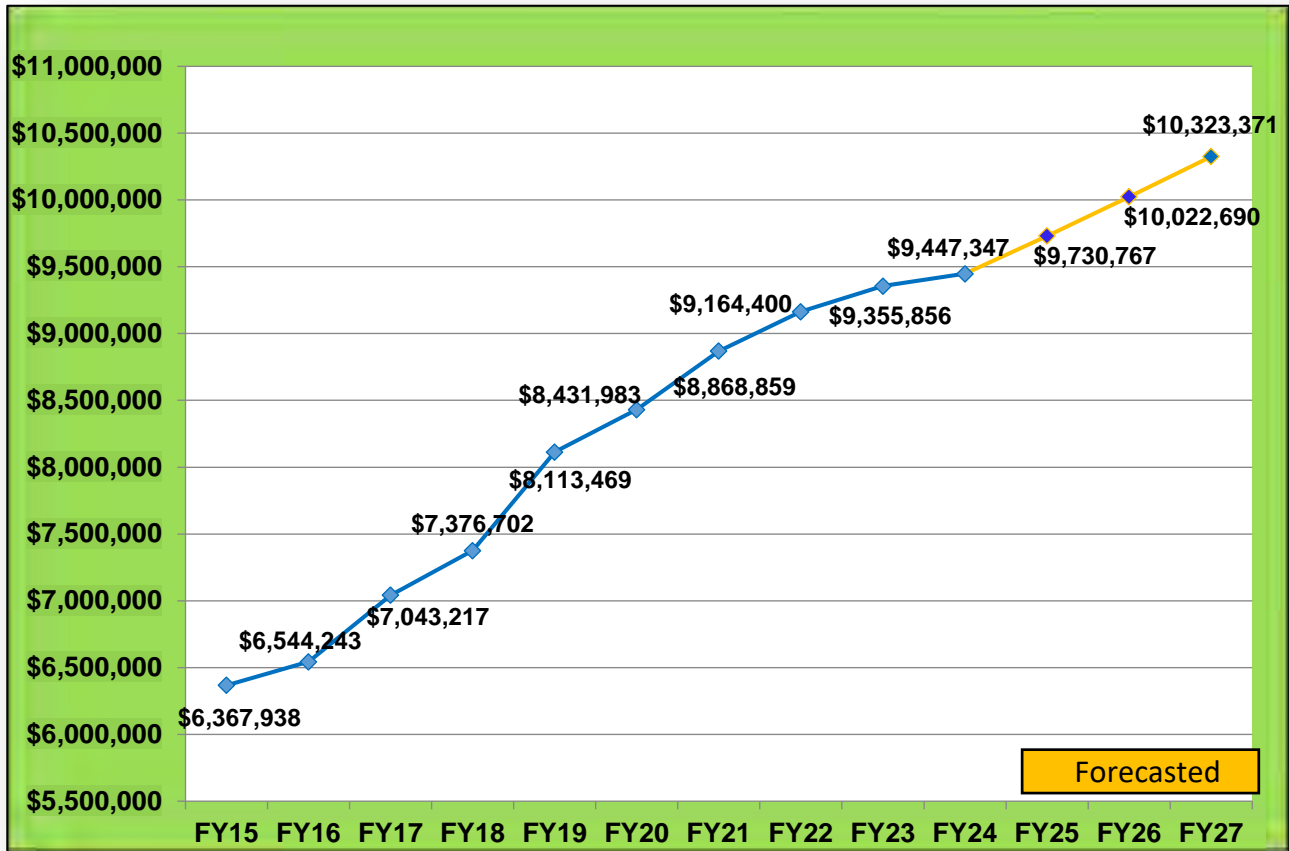
There is a long-term financial plan for operations of the GuideLink Center. There is a shortfall between what each local entity will contribute and the contracted cost of the operations for the center. The mental health region will cover the mental health part of the operations, the substance abuse part 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. 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.

There is a long-term financial plan 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.

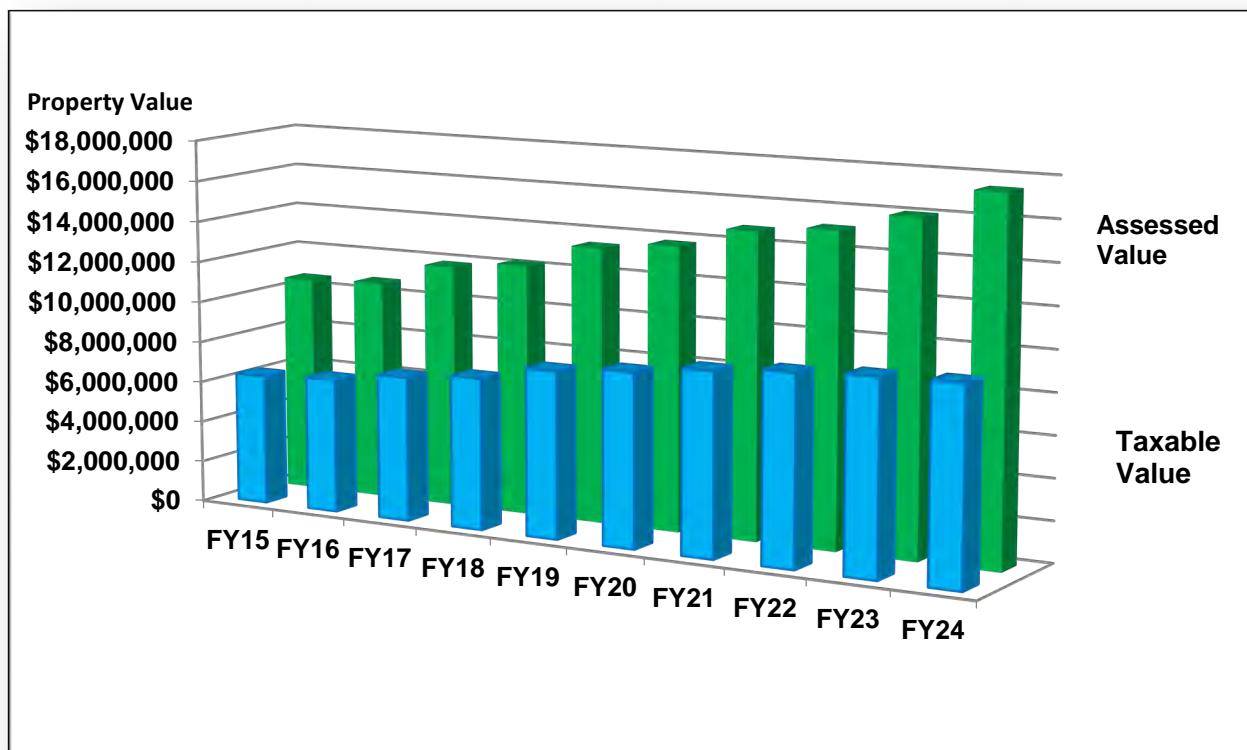
There is a long-term financial plan for the maintenance of county buildings including courthouse renovations, improved building security, and rehabilitation of the historic poor farm, all tied to capital needs planning and financial planning. The long-term Maintenance and Capital Improvement Plan (MCIP) is detailed in a separate section of this budget book and addresses building and facilities upkeep and maintenance. There was a comprehensive facility assessment study done in the last 6 months and that study prioritizes which buildings and building components need attention. The MCIP will use the priority list of repairs to schedule what work will be done. In FY24 an evaluation will be done for the Sheriff's Office, Jail, and the County Attorney's Office to determine what space is sufficient for the future.

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. In FY24 due to state legislature restrictions on tax growth, the resulting growth in tax revenues for was only \$621,484 compared to FY23 if the tax levy rate had remained unchanged. With new state tax growth restrictions, the total tax growth for FY25-FY27 is set at a maximum of 3%. See the taxable values chart below that has the tax growth forecasted.

COUNTYWIDE TAXABLE PROPERTY VALUATION TREND (in \$ thousands)

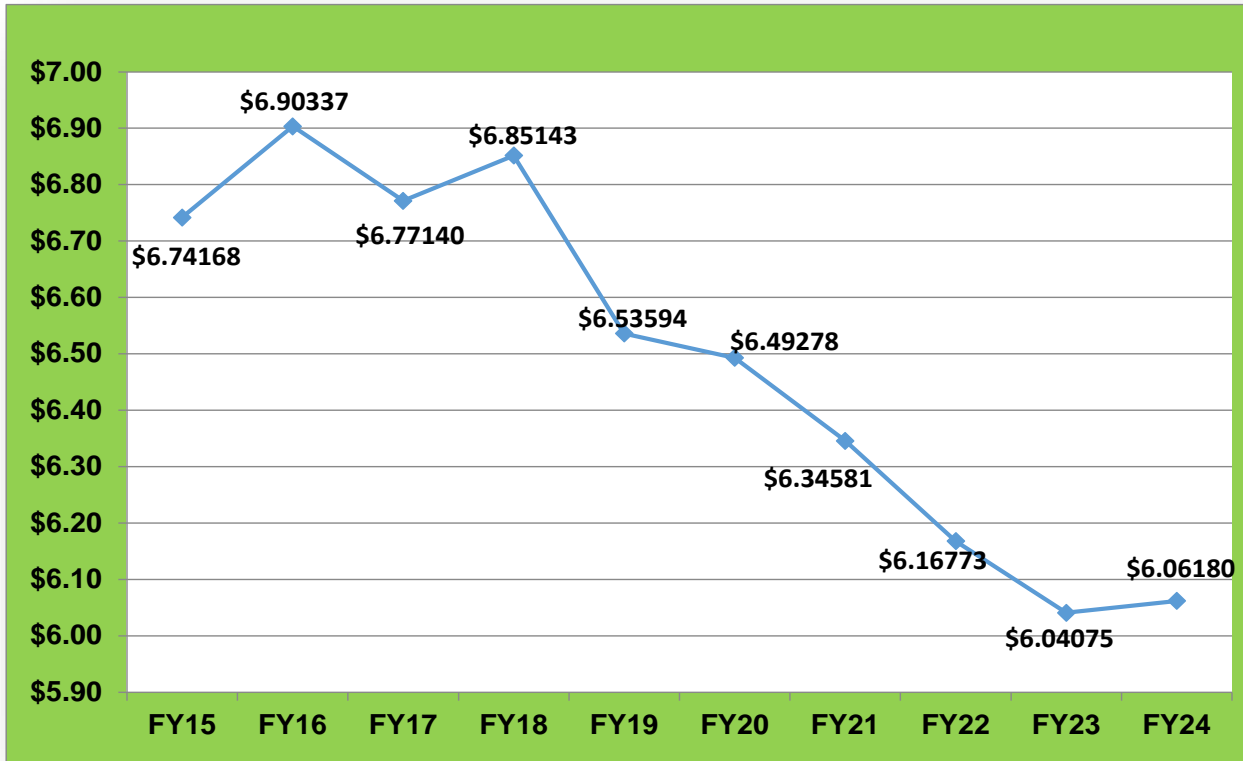


ASSESSED & TAXABLE PROPERTY VALUATION TREND (in \$ thousands)



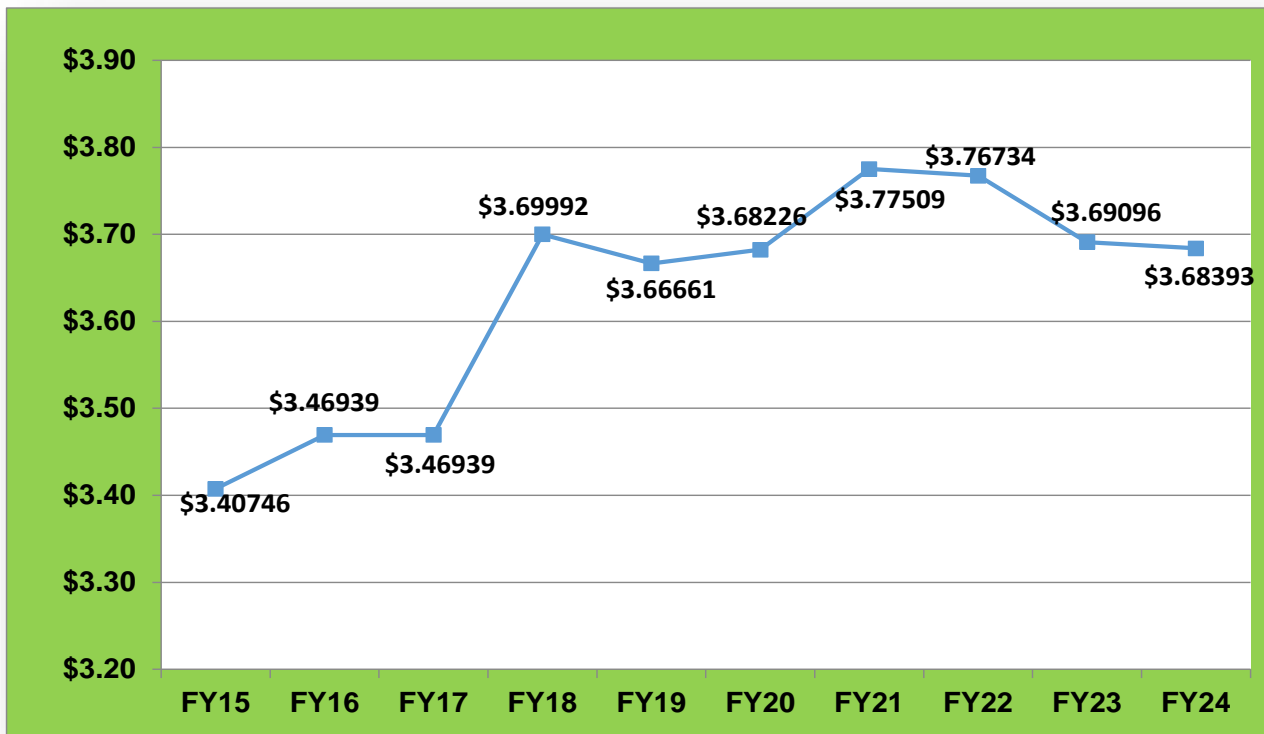
COUNTYWIDE PROPERTY TAX LEVY TREND

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

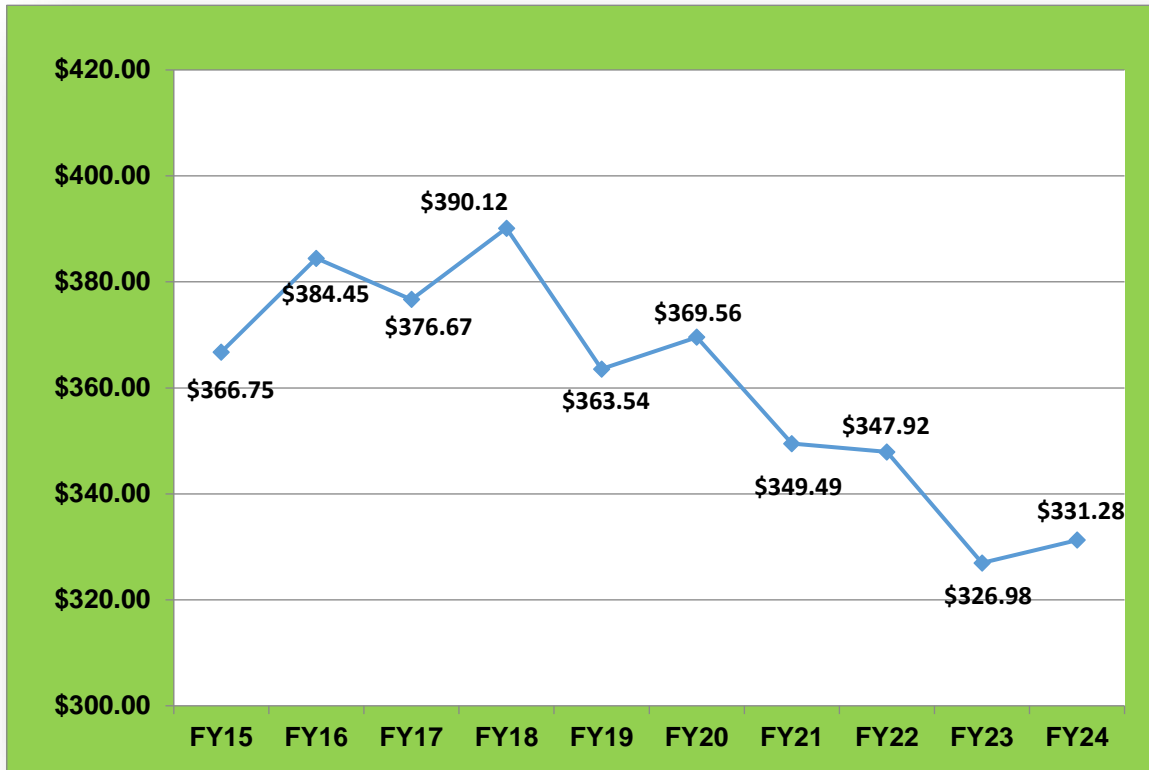


RURAL PROPERTY TAX LEVY TREND

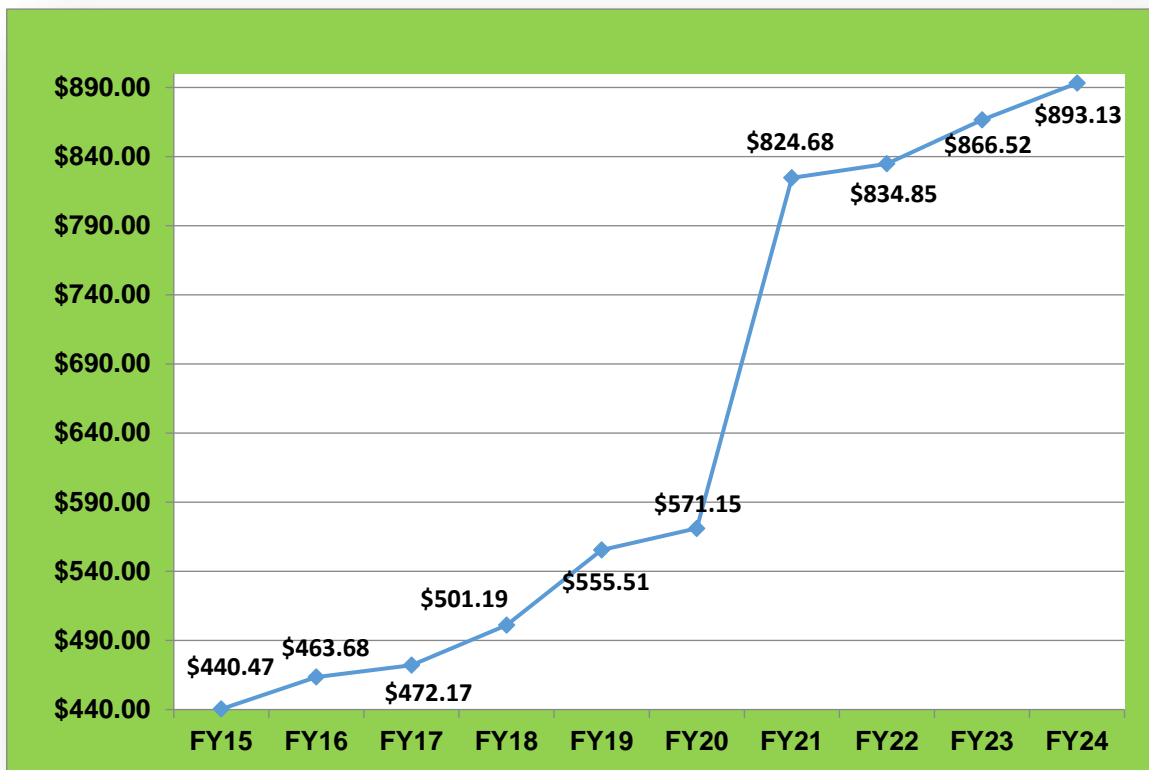
(per \$1,000 of taxable property valuation)



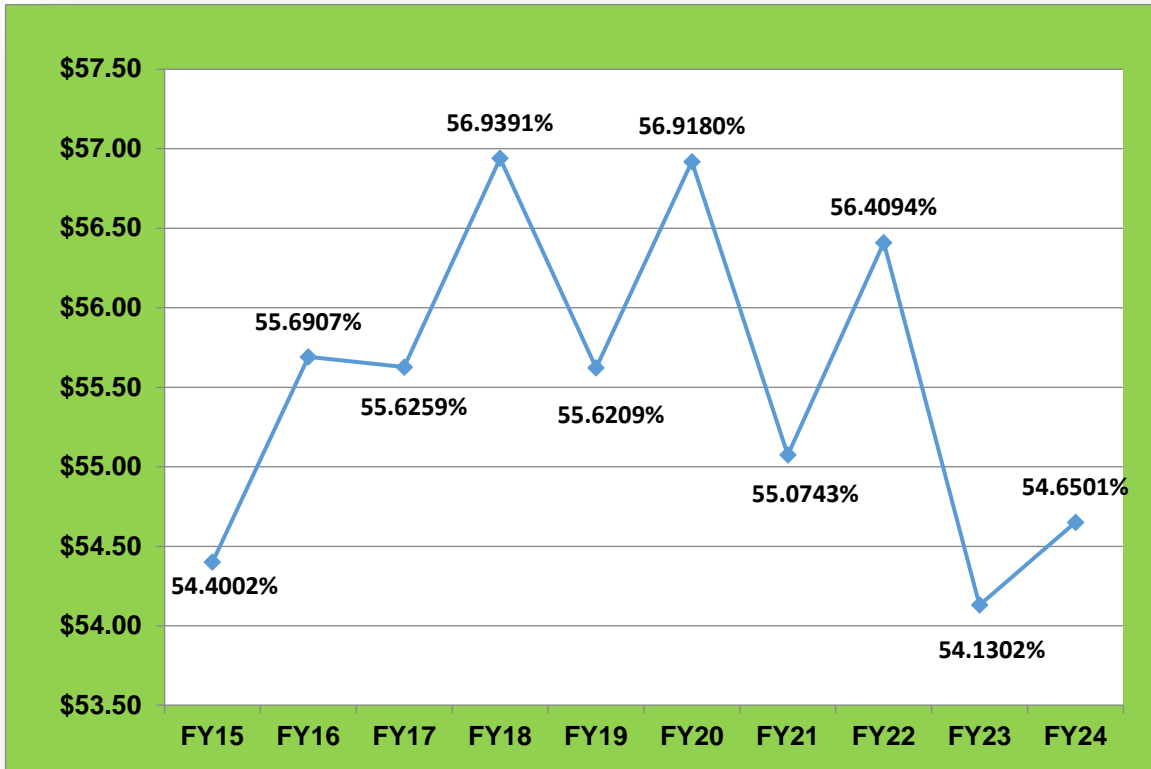
TAX BILL TREND (Residential, Cities & Iowa City)



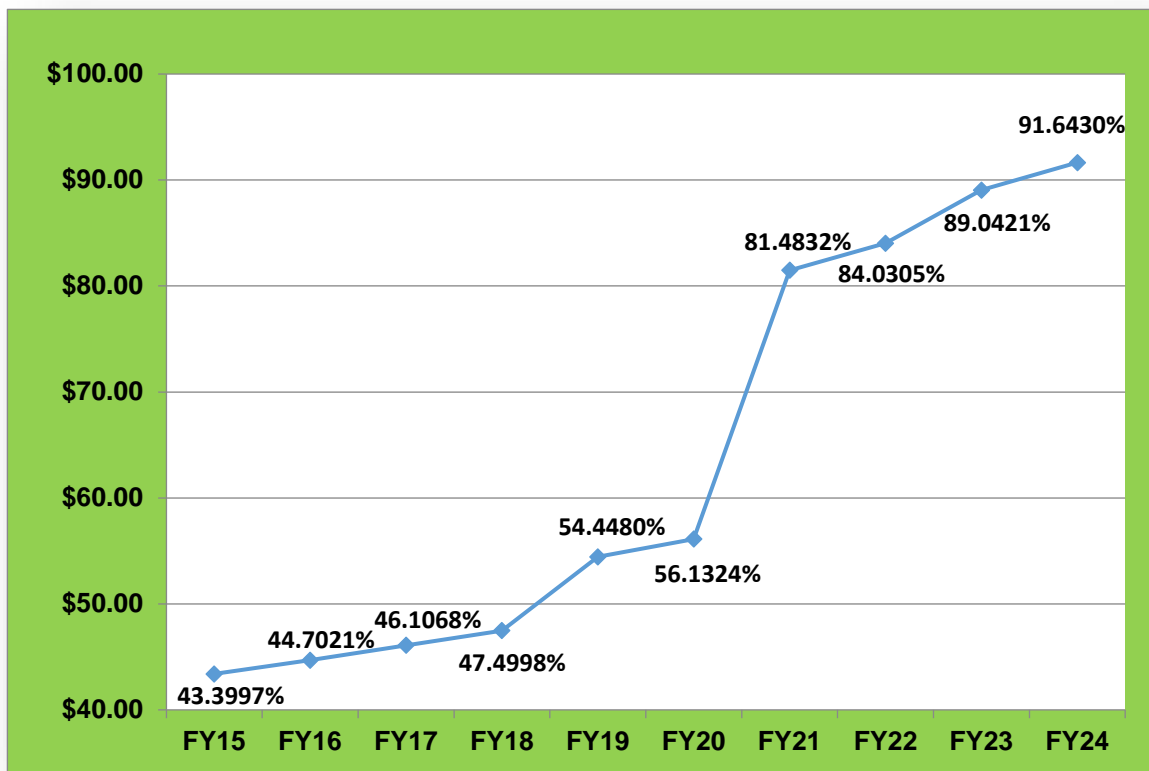
TAX BILL TREND (Ag Land, Rural)



ROLLBACK RATE TREND (Residential)



ROLLBACK RATE TREND (Agricultural)



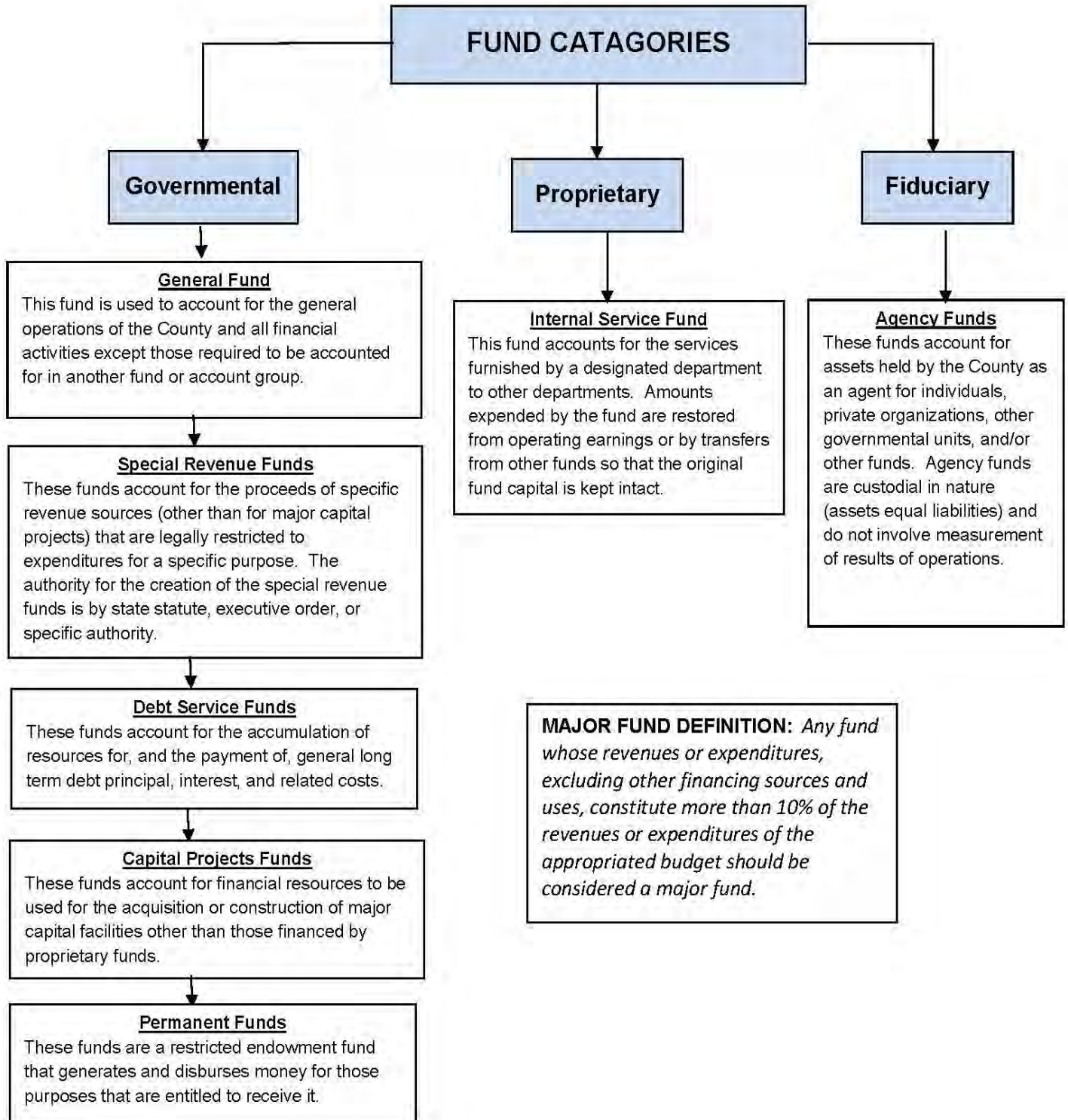
TAX BILL CALCULATION AND COMPARISON FY24 & FY23

TAX BILL COMPARISON CLASSIFICATION	FY23	FY24					FY23-FY24	FY23-FY24
	TAX BILL	ACTUAL VALUATION	x ROLLBACK	TAXABLE = VALUATION	x LEVY/1000	TAX = BILL	CHANGE IN TAX BILL	% CHANGE
AGLAND								
RURAL	866.52	100,000	91.6430%	91,643	9.74572	893.13	26.61	3.0%
IOWA CITY	537.87	100,000	91.6430%	91,643	6.06180	555.52	17.65	3.2%
OTHER CITIES	537.87	100,000	91.6430%	91,643	6.06180	555.52	17.65	3.2%
AGBUILDING								
RURAL	866.52	100,000	91.6430%	91,643	9.74572	893.13	26.61	3.0%
IOWA CITY	537.87	100,000	91.6430%	91,643	6.06180	555.52	17.65	3.2%
OTHER CITIES	537.87	100,000	91.6430%	91,643	6.06180	555.52	17.65	3.2%
AG DWELLING								
RURAL	526.78	100,000	54.6501%	54,650	9.74572	532.60	5.82	1.1%
IOWA CITY	326.98	100,000	54.6501%	54,650	6.06180	331.28	4.30	1.3%
OTHER CITIES	326.98	100,000	54.6501%	54,650	6.06180	331.28	4.30	1.3%
RESIDENTIAL								
RURAL	526.78	100,000	54.6501%	54,650	9.74572	532.60	5.82	1.1%
IOWA CITY	326.98	100,000	54.6501%	54,650	6.06180	331.28	4.30	1.3%
OTHER CITIES	326.98	100,000	54.6501%	54,650	6.06180	331.28	4.30	1.3%
COMMERCIAL								
RURAL	875.85	100,000	90.0000%	90,000	9.74572	877.12	1.27	0.1%
IOWA CITY	543.66	100,000	90.0000%	90,000	6.06180	545.56	1.90	0.3%
OTHER CITIES	543.66	100,000	90.0000%	90,000	6.06180	545.56	1.90	0.3%
INDUSTRIAL								
RURAL	875.85	100,000	90.0000%	90,000	9.74572	877.12	1.27	0.1%
IOWA CITY	543.66	100,000	90.0000%	90,000	6.06180	545.56	1.90	0.3%
OTHER CITIES	543.66	100,000	90.0000%	90,000	6.06180	545.56	1.90	0.3%
UTILITIES								
RURAL	959.05	100,000	100.0000%	100,000	9.74572	974.57	15.52	1.6%
IOWA CITY	595.30	100,000	100.0000%	100,000	6.06180	606.18	10.88	1.8%
OTHER CITIES	595.30	100,000	100.0000%	100,000	6.06180	606.18	10.88	1.8%
MULTIRESIDENTIAL								
RURAL	620.39	100,000	54.6501%	54,650	9.74572	532.60	-87.79	-16.5%
IOWA CITY	385.09	100,000	54.6501%	54,650	6.06180	331.28	-53.81	-16.2%
OTHER CITIES	385.09	100,000	54.6501%	54,650	6.06180	331.28	-53.81	-16.2%

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)	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 Grants (20) • GuideLink Center (26) • Substance Abuse (41) • Human Services (45) • Veterans Affairs (50) 	<ul style="list-style-type: none"> • Planning, Development, and Sustainability (19) • General Basic 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) • Targeted Case Management (42) • MH/DS Admin Services (43) 	<ul style="list-style-type: none"> • General Supplemental (21) • Historic Poor Farm (25)

SPECIAL REVENUE FUNDS

Rural Fund (Fund 03)	American Rescue Plan Act (ARPA) Fund (Fund 35)	LG Opioid Abatement Fund (Fund 34)	Secondary Roads Fund (Fund 05)
<ul style="list-style-type: none"> • Rural Basic (23) 	<ul style="list-style-type: none"> • ARPA (35) 	<ul style="list-style-type: none"> • LG Opioid Abatement Department (34) 	<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. The Mental Health & Disability Services fund was eliminated starting with the FY23 budget, so the audited financial statements for FY21 and FY22 will contain that fund.**

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. General Fund departments that have expenses more than revenues are subsidized by this fund and the majority of the fund revenue comes from property taxes that are collected in [Department 18, Central Services](#).

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 Fund 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 FY24 that remains the rate. The combined General Fund taxes levied on property total \$38,937,580 in FY24 an increase of \$1,108,460 or 2.9%. The countywide tax valuation base is \$9,477,346,515.

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 Fund levy rate per \$1,000 of taxable valuation is \$0.62154 in FY24 a \$0.08 increase 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 \$16,019,840 projected for June 30, 2024 is 41.1% of the \$38,937,580 in General Fund taxes levied.

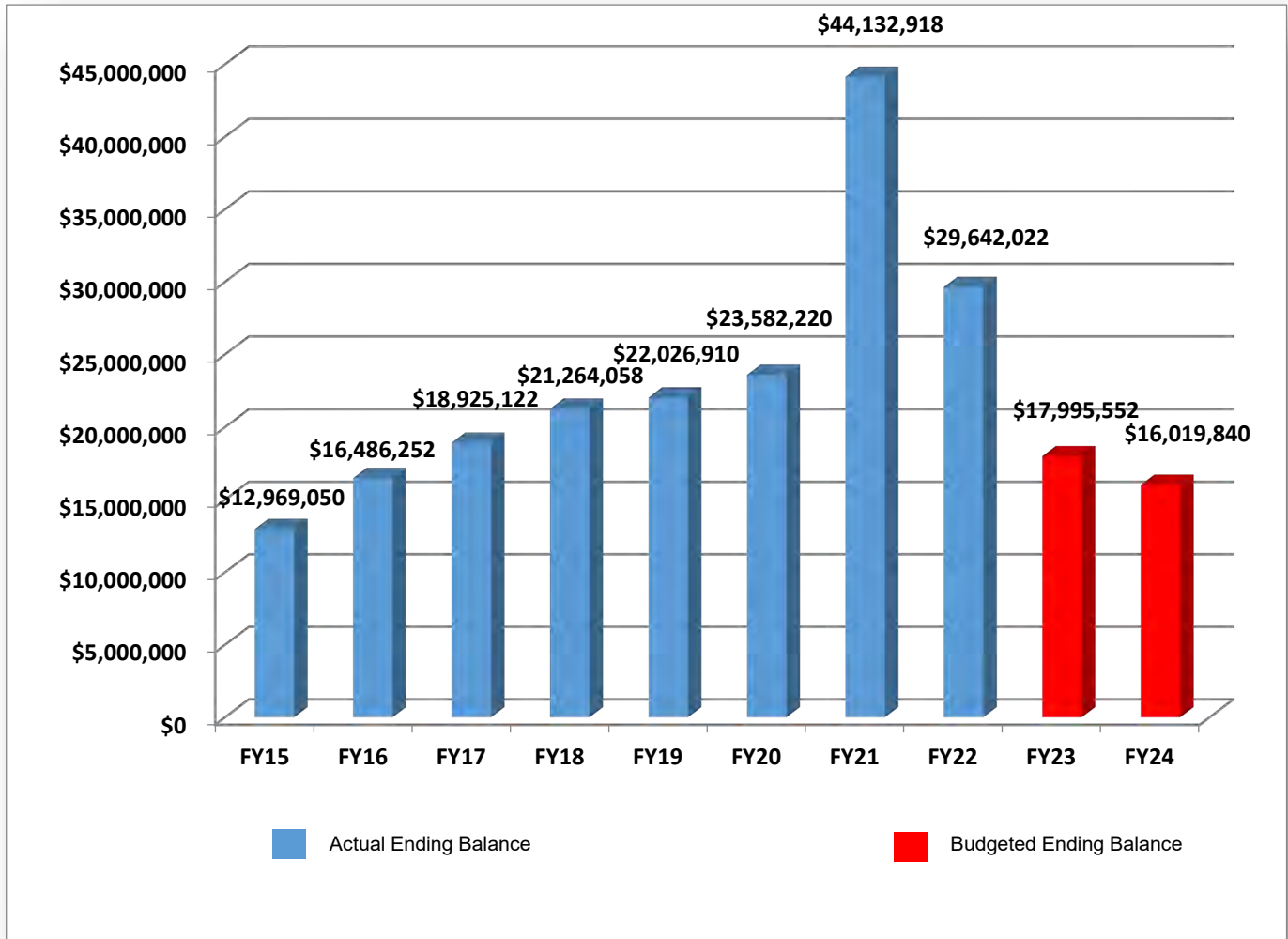
The combined General Funds FY24 ending balance of \$16,019,840 is budgeted to decrease by \$13,584,538, or 45.8% compared to the FY23 re-estimated beginning balance used in our budgeting estimates. This decrease is due to our deliberate budgetary decision to manage the fund balance levels in each fiscal year to avoid accumulating excess cash in the fund and to keep annual levy rates stable year over year.

The General Fund makes up 53.8% of the total FY24 budget.

GENERAL FUND CASH STATEMENT

	FY21	FY22	FY23	FY23	FY24
Revenues	Actual	Actual	Original	Amended	Budgeted
Property and other County tax	\$33,138,481	\$32,757,239	\$36,978,021	\$32,045,259	\$38,131,264
Interest and penalty on property tax	763,162	483,365	344,000	344,000	344,000
Intergovernmental	28,660,832	13,384,729	12,536,935	12,645,475	13,141,049
Licenses and permits	795,538	953,581	797,550	797,550	819,200
Charges for service	5,417,008	5,680,379	5,134,580	5,128,080	5,452,010
Use of money and property	588,034	658,148	445,990	1,145,440	1,640,288
Miscellaneous	1,210,014	944,747	1,389,730	1,409,169	3,988,130
Total revenues	\$70,573,069	\$54,862,188	\$57,626,806	\$53,514,973	\$63,515,941
Expenditures					
Operating:					
Public Safety and Legal Services	\$25,661,298	\$28,440,118	\$31,895,666	\$30,841,355	\$33,376,586
Physical Health and Social Services	12,434,760	14,271,123	15,680,969	17,163,031	16,886,652
Mental Health	459,892	452,817	-	-	-
County Environment and Education	5,100,941	5,356,282	6,374,139	6,611,339	7,223,112
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	3,215,489	2,856,989	3,332,126	2,309,843	3,570,466
Administration	9,405,800	10,620,752	16,429,972	15,163,893	16,580,865
Non-program	42,947	82,318	170,800	170,800	63,100
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	547,667	1,842,200	1,681,700	1,681,700	1,348,000
Total expenditures	\$56,868,794	\$63,922,599	\$75,565,372	\$73,941,961	\$79,048,781
Excess (deficiency) of revenues					
over (under) expenditures	\$13,704,275	\$(9,060,411)	\$(17,938,566)	\$(20,426,988)	\$(15,532,840)
Other financing sources (uses)					
Proceeds of General Long-term debt	\$18,690,000	\$20,287,300	\$18,164,500	\$16,865,500	\$16,929,399
Sale of capital assets	21,096	10,037	17,000	17,000	10,000
Transfers in	1,197,750	373,500	3,624,810	3,624,810	4,776,600
Transfers out	(13,062,423)	(26,101,322)	(10,236,344)	(11,689,148)	(11,180,814)
Total other financing sources (uses)	\$6,846,423	\$(5,430,485)	\$11,569,966	\$8,818,162	\$10,535,185
Net Change in Fund Balances	\$20,550,698	\$(14,490,896)	\$(6,368,600)	\$(11,608,826)	\$(4,997,655)
Fund balances, beginning of year	\$23,582,220	\$44,132,918	\$20,556,630	\$29,604,378	\$21,017,495
Fund balances, end of year	\$44,132,918	\$29,642,022	\$14,188,030	\$17,995,552	\$16,019,840

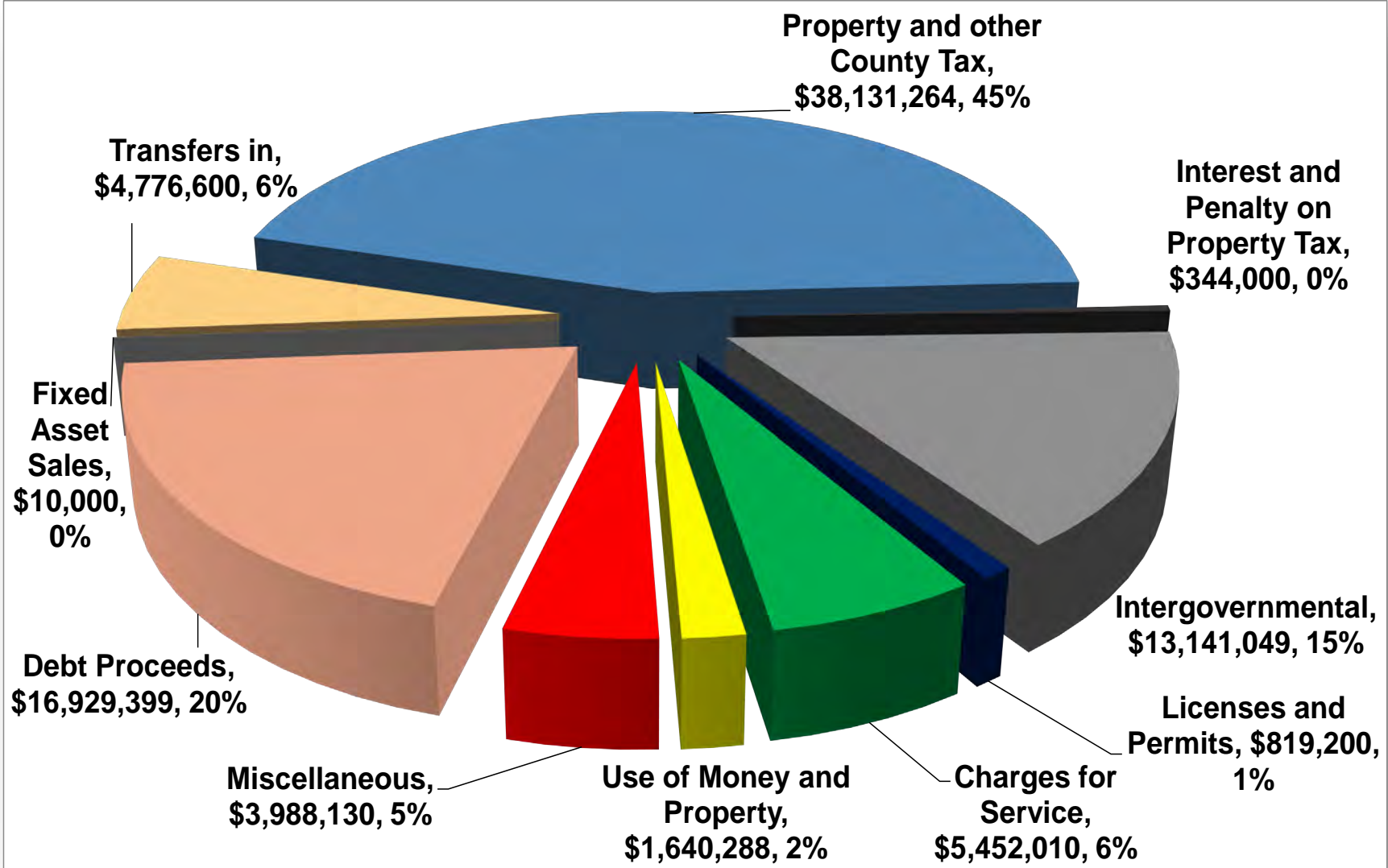
GENERAL FUND ENDING CASH BALANCE



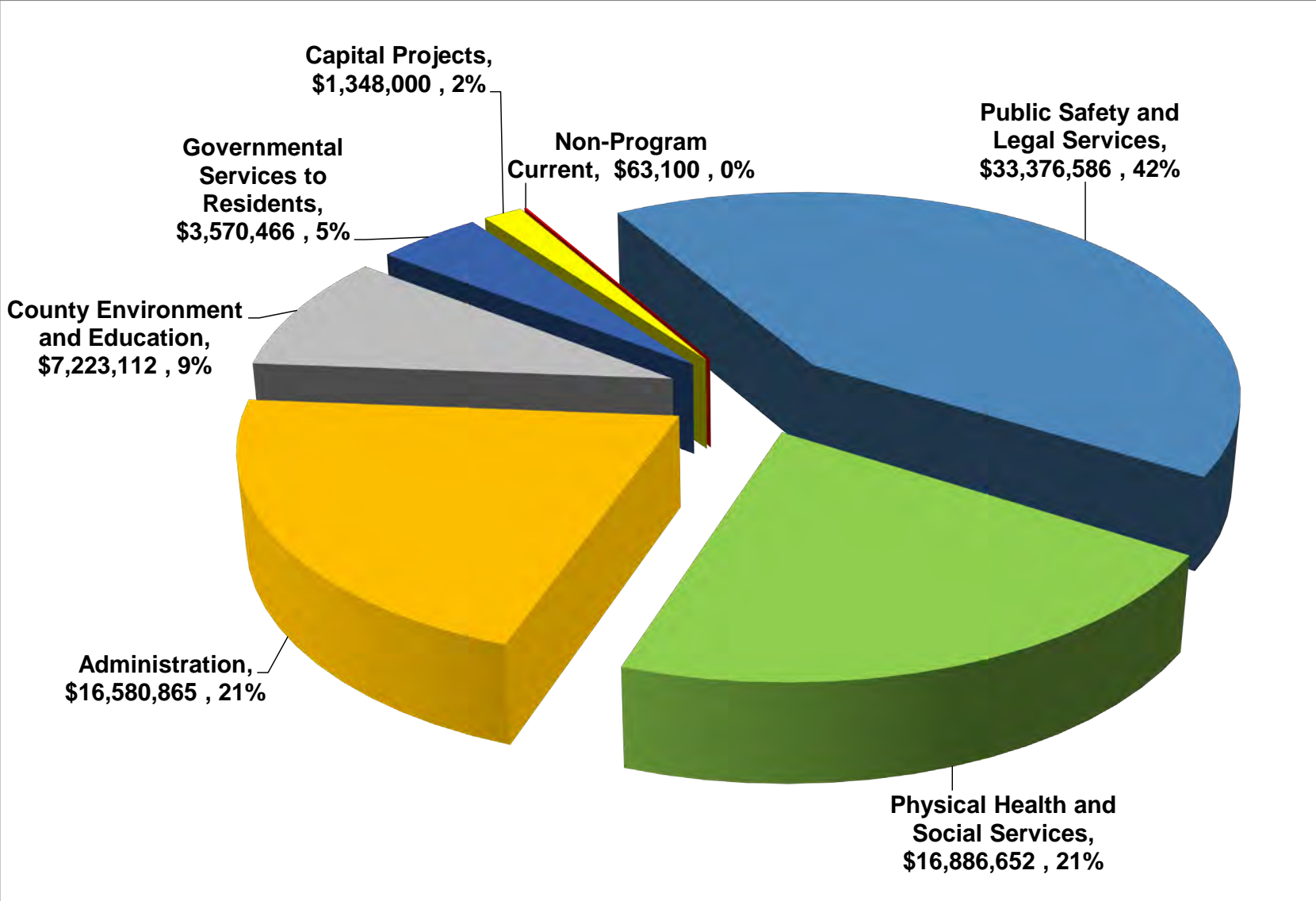
Note: The budgeted ending fund balance in FY23 and FY24 is based on what is expected if all of the budgeted expenditures and revenues are realized. The actual ending fund balance (FY15-FY22) may be higher because some expenditures are unrealized. As a result, those dedicated monetary resources add to the ending fund balance.

FY21 Increase in fund balance is primarily due to Coronavirus Aid, Relief, and Economic Security (CARES) Act and American Rescue Plan Act (ARPA) revenues. The balance dropped when the ARPA revenues are transferred from the General Fund to the ARPA Fund (Fund 35) in FY22.

GENERAL FUND BUDGETED REVENUES by SOURCE



GENERAL FUND BUDGETED EXPENDITURES by SERVICE AREA



CAPITAL PROJECTS FUNDS NARRATIVE

The Capital Projects funds are comprised of the Technology Fund, the Capital Expenditures Fund, the Conservation Bond Fund, the Capital Projects Fund, and the Energy Reinvestment 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 FY24 is \$27,374,074 and is \$4,679,163 more than the original FY23 budget for a 21% increase. The largest part of the increase is from Secondary Roads with an increase of \$4,496,500 for road construction and materials. Details of each fund are listed below.

In FY24, the **Technology Fund (Department 40, Fund 06)** has budgeted expenditures of \$184,225 for document management, \$92,802 for Geographic Information Systems (GIS), \$730,412 for central technology infrastructure, and \$1,356,826 for organizational software. For document management, \$52,025 more is being budgeted for the Treasurer's Office and MHDS Admin Services for scanning of documents. GIS budget is \$28,048 less than FY23 for aerial photography and map printing. Technology Fund expenses are about \$409,132 more than in FY23 due to \$200,000 in county permitting software and increased system software costs. The Technology Fund makes up 1.6% of the total FY24 budget.

Capital Expenditures Fund (Department 44, Fund 07) has budgeted expenditures of:

- 1) \$950,263 for County vehicles made up of replacement vehicles for Sheriff (\$348,000) and Ambulance (\$423,423), SEATS buses (\$128,840), PDS (\$50,000)
- 2) \$1,647,033 for replacement equipment (Ambulance is \$222,954, Sheriff is \$153,079, JECC is \$1,200,000, Physical Plant is \$46,000, PDS is \$25,000),
- 3) \$988,703 for county building maintenance,
- 4) \$275,400 for conservation land purchase.

Overall the Capital Expenditures Fund has increased by \$612,623. Ambulance vehicles have increased \$133,423 and equipment has increased \$140,694. Sheriff's Office is purchasing an additional 2 vehicles for an increase of \$71,816. There is SEATS bus replacement in FY24 \$128,840. Physical Plant added equipment of \$46,000 for an additional maintenance worker.

There are fewer building renovation projects than previous years because there is one large project for the Admin Building renovation but the county courthouse is scheduled for \$753,703 in renovations and there is \$100,000 budgeted for general building maintenance in FY24.

The Capital Expenditures Fund makes up 2.6% of the total FY24 budget

Conservation Bond Fund (Department 83, Fund 22) has revenues of \$0 and expenditures of \$3,399,600 budgeted in FY24. The fund balance will be used for expenses in FY24. Overall this is an increase of \$1,271,100 in the budgeted expenditures due to more in trail construction. The entire FY24 budget is for construction on the Clear Creek Trail. The Conservation Bond Fund makes up 2.3% of the total FY24 budget.

CAPITAL PROJECT FUNDS NARRATIVE (continued)

Capital Projects Fund (Department 85, Fund 30) has budgeted expenditures of \$2,091,232. This fund had decreased expenses in FY24 by \$5,025,000 due to the project to renovate the Health and Human Services (HHS) Building and Administration Building (AB) was budgeted in FY23. The projects in this fund include the Clear Creek Watershed Management grant of \$1,516,232, the EPA-Gulf Watershed grant of \$500,000, and \$75,000 for a facility and space needs assessment for the Sheriff's Office and jail. The Capital Projects Fund makes up 1.4% of the total FY24 budget

Energy Reinvestment Fund (Department 81, Fund 20) has budgeted expenditures of \$75,000 with a \$10,000 increase in expenses in FY24. This fund is used for energy savings and sustainability projects throughout the county. Some projects include solar panels, greenhouse gas inventory, and soil health. The fund is managed by the Planning, Development, and Sustainability Department. The county will transfer \$25,000 into the fund if the fund balance falls below \$250,000.

The Capital Projects, Capital Expenditures, Technology, and Energy Reinvestment funds are supported largely by General Fund transfers, including \$75,000 for Capital Projects (a \$2,375,000 decrease from FY23), \$2,000,000 for Capital Expenditures (a \$3,200,000 decrease from FY23), \$2,451,974 for Technology expenditures (a \$244,241 increase from FY23), 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 \$8,465,851. The balances are projected to increase by \$682,803 or 8.7% compared to the FY23 combined ending balances. The fund balance increase is mainly due to the Capital Expenditure ending fund balance being higher in FY24. The estimated capital fund balances are starting at \$13,238,568 or \$2,638,425 higher than they were in FY23 due to projects not being finished as expected.

For FY24, 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 \$1,200,000 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 FY25 and FY26 for JECC equipment for approximately \$1,395,000. These expenses, although expected, still influence the county budget.
2. Non-recurring capital expenditures for county building repairs and maintenance will start in FY24 with \$100,000 but in future years the amount will be much higher. There was a facility assessment done which concluded that several county facilities are behind on maintenance and repairs of several million dollars. Each year going forward the county will use the facility assessment to determine what repairs or maintenance will be performed. The cost of these repairs each year will effect other capital projects.

In the facility assessment mentioned above there were a few buildings that are beyond their useful lifespan. Within the next year a decision will be made to repair or replace those buildings. Replacing any of those building will put a strain on the overall budget.

CAPITAL PROJECT FUNDS NARRATIVE (continued)

3. In FY24 there is courthouse renovations of \$753,703. This project was moved from a future year to FY24 because it was a less expensive project and FY24 was a tight budget year. In FY25 courthouse renovations are about \$1.8M and in FY26 about \$2.0M. 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.
4. Lastly, the Health and Human Services Building (HHS) and Administration Building (AB) renovation project is a multi year project with the first phase at \$9.2M. This project has been scaled down from the original plan but there are additional phases that will impact FY25, and possibly FY26 of at least \$1,200,000 each year until completed.

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 71](#).

Selection of capital items:

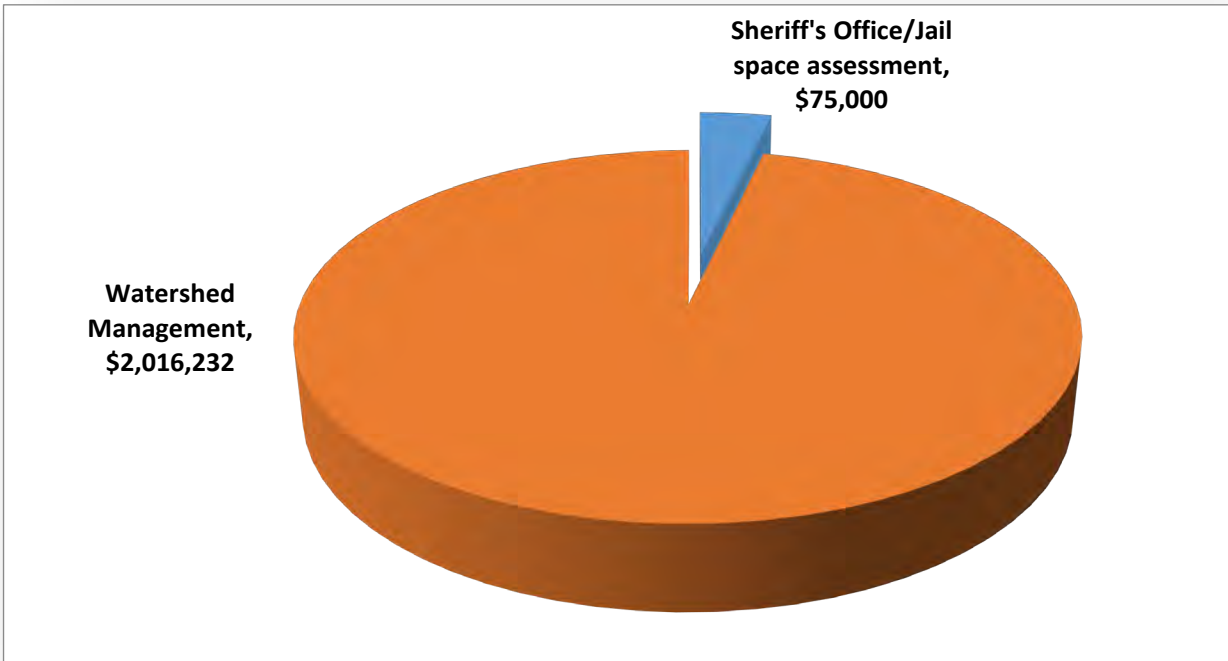
Vehicle replacement expenses for the Capital Expenditures Fund are provided by the SEATS/Fleet Director with consultation from the SEATS/Fleet mechanics. Department equipment expenses for the Capital Expenditures Fund are provided by each department during their annual budget meeting. Some expenses for 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 Capital Projects Committee based on urgency, cost, and strategic planning. There is a capital improvement policy on [page 203](#). Expenses for the Technology Fund are determined by the Information Technology Director. 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

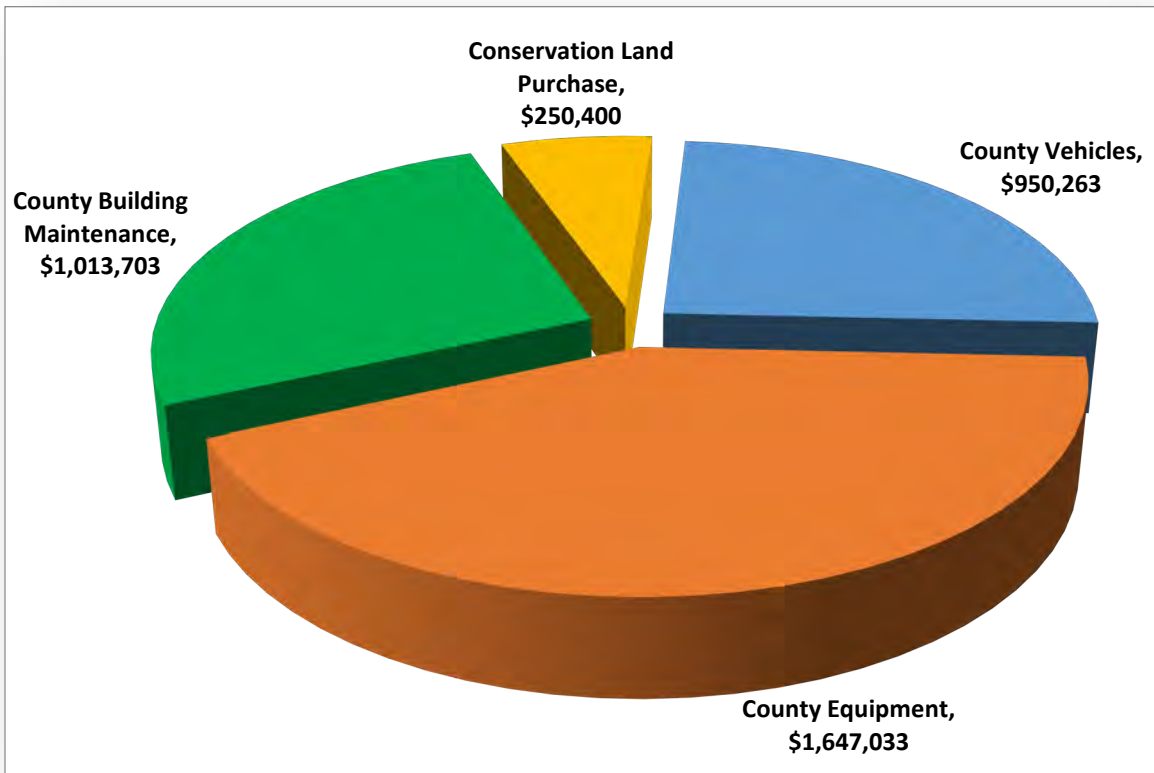
Revenues	FY21 Actual	FY22 Actual	FY23 Original	FY23 Amended	FY24 Budgeted
Property and other County tax	\$-	\$-	\$-	\$-	\$-
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	4,262,519	686,976	2,000,000	2,480,000	2,000,000
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	21,530	27,623	35,000	105,000	135,000
Miscellaneous	50,564	88,678	-	-	-
Total revenues	\$4,334,613	\$803,277	\$2,035,000	\$2,585,000	\$2,135,000
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	11,422,205	2,888,263	7,116,232	15,219,321	2,075,000
Total expenditures	\$11,422,205	\$2,888,263	\$7,116,232	\$15,219,321	\$2,075,000
Excess (deficiency) of revenues					
over (under) expenditures	\$(7,087,592)	\$(2,084,986)	\$(5,081,232)	\$(12,634,321)	\$60,000
Other financing sources (uses)					
Proceeds of General Long-term debt	\$-	\$-	\$-	\$-	\$-
Sale of capital assets	-	-	-	-	-
Transfers in	4,852,000	4,435,000	4,000,000	4,950,000	75,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$4,852,000	\$4,435,000	\$4,000,000	\$4,950,000	\$75,000
Net Change in Fund Balances	\$(2,235,592)	\$2,350,014	\$(1,081,232)	\$(7,684,321)	\$135,000
Fund balances, beginning of year	\$8,316,485	\$6,080,893	\$8,425,585	\$8,425,585	\$356,264
Fund balances, end of year	\$6,080,893	\$8,430,907	\$7,344,353	\$741,264	\$491,264

** Cash Statement for Capital Projects Fund only (Department 85, Fund 30)

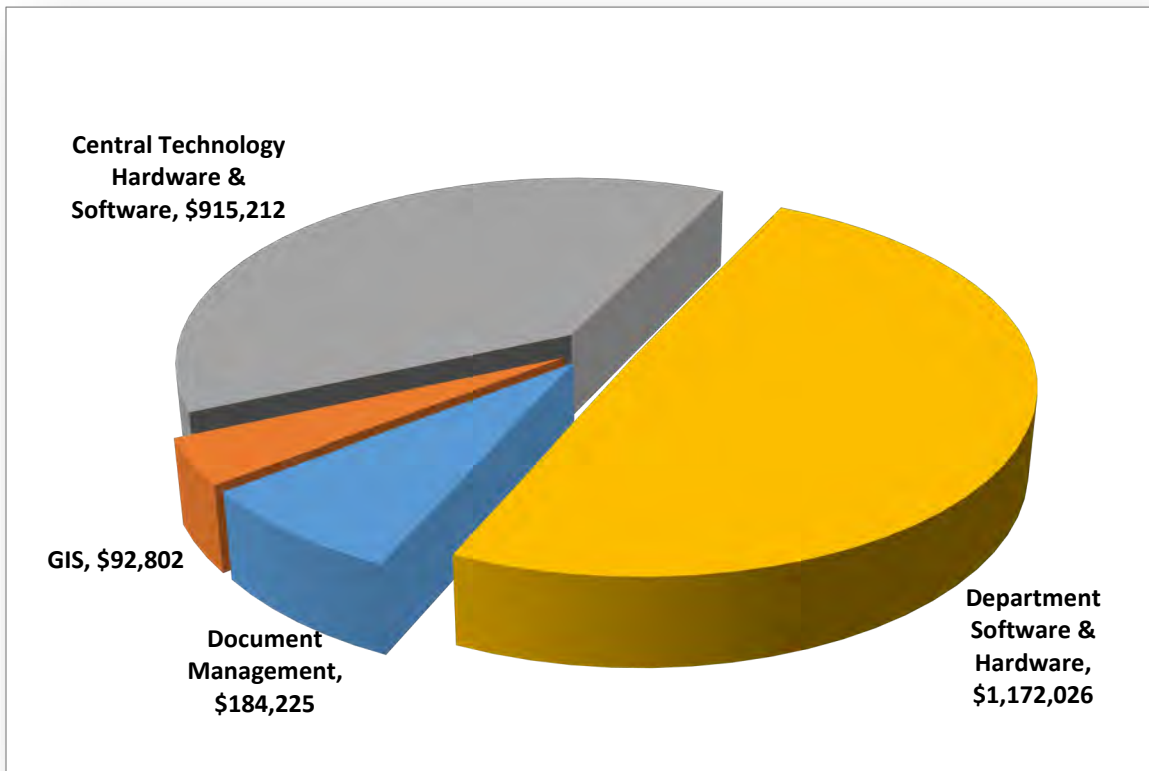
CAPITAL PROJECTS FUND BUDGETED EXPENDITURES



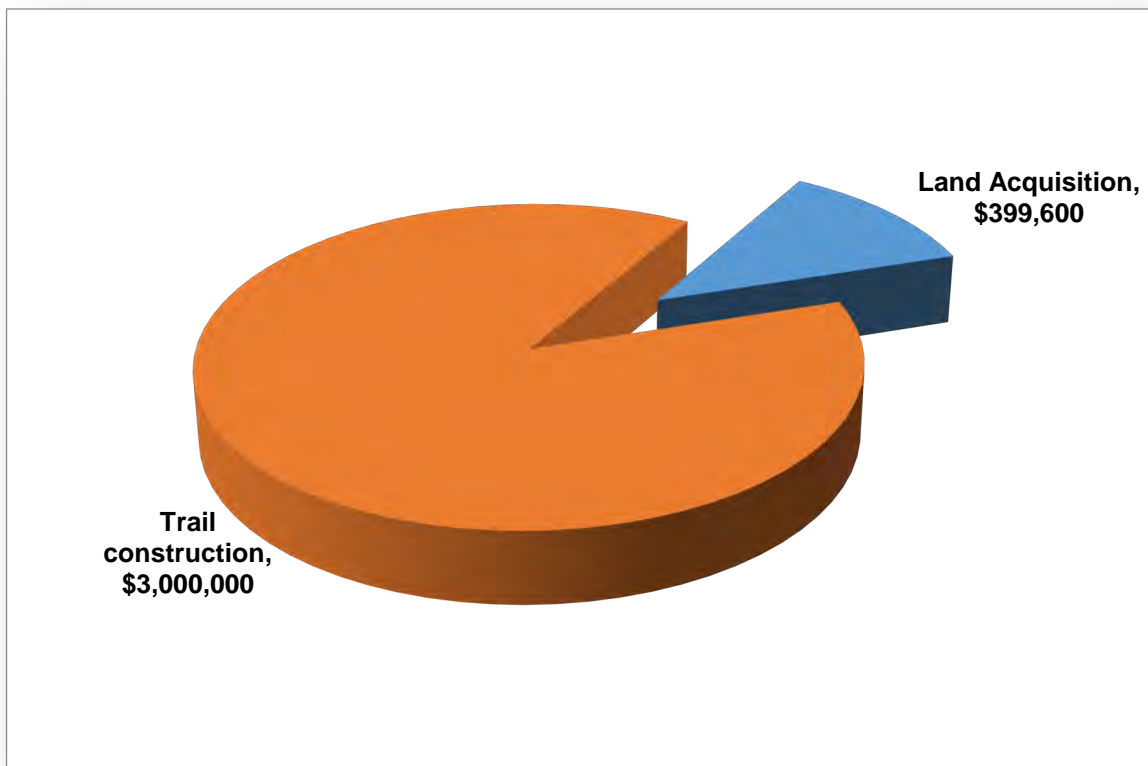
CAPITAL EXPENDITURES FUND BUDGETED EXPENDITURES



TECHNOLOGY FUND BUDGETED EXPENDITURES



CONSERVATION BOND FUND BUDGETED EXPENDITURES



MAINTENANCE AND CAPITAL IMPROVEMENT PLAN (MCIP) NARRATIVE

The Johnson County Maintenance and Capital Improvement Plan (MCIP) for FY24 to FY27 is a preliminary plan while the county restructures the capital planning process. In 2023, there will be a change in the MCIP process and the plan will be approved by the Board of Supervisors at a later date through the new process.

The MCIP includes projects that meet one or more of these criteria:

- cost \$25,000 or more
- involve significant disruption of service or operation
- are included in strategic priorities
- require multi-year planning

The costs provided are estimates based on the knowledge available at the time the plan was prepared. This document is intended to provide general guidelines for planning purposes. Approval and timing of all projects are subject to finalization of costs and action by the Board of Supervisors.

Projects in this plan are budgeted as follows unless otherwise noted:

- Maintenance projects are budgeted in department 44 Capital Expenditures
- Capital Building projects are budgeted in department 85 Capital Projects
- Conservation projects are budgeted in departments 24, 32, 82, or 83 (Conservation, Special Resource Enhancement, Conservation Trust, Conservation Bond)
- The Historic Poor Farm is budgeted in department 25 Historic Poor Farm

Ongoing vehicle and equipment replacement is typically budgeted in department 44 Capital Expenditures and ongoing technology costs are typically budgeted in department 40 Technology. Secondary Roads projects are typically budgeted in either department 49 Secondary Roads, or department 85 Capital Projects.

Some construction projects may span fiscal years so the project will be listed in the fiscal year where it is substantially completed.

Johnson County Capital Project Budget Process

- November:** Follow up with departments to verify projects on the Maintenance and Capital Improvement Plan (MCIP) are still planned for the upcoming fiscal year budget. If MCIP projects are still planned or if there are new projects, place them on the budget decision list.
- December:** County Board of Supervisors votes on MCIP projects as part of the budget process. Some projects may be delayed to a future fiscal year.
- March:** Solicit departments and Capital Planning Committee members for MCIP project suggestions for future fiscal years.
- April:** Review MCIP projects for future fiscal years with Capital Planning Committee members. Compile revised MCIP.
- May:** Send draft MCIP to Capital Planning Committee members to review. Present draft MCIP to County Board of Supervisors for approval. Publish approved MCIP.

Secondary Roads projects can be found in their Five-Year Construction Plan at:

<https://www.johnsoncountyiowa.gov/secondary-roads/road-construction-future-plans>

MAINTENANCE AND CAPITAL IMPROVEMENT PLAN SUMMARY

Project Areas	FY24	FY25	FY26	FY27	TOTAL FY24-FY27
Capital Expenditures Fund (Department 44)	\$2,188,703	\$4,003,800	\$3,371,202	\$1,395,000	\$10,958,705
Capital Projects Fund (Department 25, 85)	\$11,670,932	\$4,000,000	\$4,200,000	\$2,600,000	\$22,470,932
Conservation Projects (Departments 24, 32, 82, 83)	\$275,400	\$5,600,000	\$6,975,000	\$10,800,000	\$23,650,400
Total Budgeted Expenses	\$14,135,035	\$13,603,800	\$14,546,202	\$14,795,000	\$57,080,037
Financing					
General Obligation Bond	\$3,887,103	\$8,650,000	\$6,950,000	\$4,795,000	\$24,282,103 *
Conservation Bond (ends FY23)	\$-	\$-	\$-	\$-	\$-
Debt Service Fund	\$3,887,103	\$8,650,000	\$6,950,000	\$4,795,000	\$24,282,103
General Fund	\$4,000,000	\$4,353,800	\$7,596,202	\$10,000,000	\$25,950,002 **
Wetland Credit Sales	\$-	\$-	\$-	\$-	\$-
Total County Funding	\$7,887,103	\$13,003,800	\$14,546,202	\$14,795,000	\$50,232,105
Federal or State Grants	\$-	\$600,000	\$-	\$-	\$600,000
ARPA Funding	\$6,247,932	\$-	\$-	\$-	\$6,247,932
Cities or Other Funding	\$-	\$-	\$-	\$-	\$-
Total Project Funding	\$14,135,035	\$13,603,800	\$14,546,202	\$14,795,000	\$57,080,037

* Includes Conservation projects with proposed county funding

** Projects that are too big for general obligation bonding.

MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY24

FY24

Maintenance Projects Total	\$2,188,703
Projects:	
ADA compliance renovations	\$75,000
Eponym exhibit research and design	\$60,000
Facility repairs per facility condition assessment	\$100,000
Courthouse Renovations	\$753,703
Joint Emergency Communications Center (JECC) mobile radio replacement, year 1 of 2	\$1,200,000

Capital Building Projects Total	\$11,670,932
Projects:	
Historic Poor Farm master plan	\$1,348,000
Sheriff's Office and Jail space assessment	\$75,000
Administration Building and HHS Building Renovation	\$10,247,932

Conservation Projects Total	\$275,400
Projects:	
Trail Maintenance	\$25,000
Land Acquisition, Cedar River Crossing	\$250,400

FY24 TOTAL	\$14,135,035	Operations/Bonding Cities/Other Funding Grants
	\$-	
	\$-	

MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY24

FY24

Maintenance Projects

ADA compliance renovations

Need	Design and implementation of design for ADA compliance
Estimated cost	\$75,000
Funding source/plan	Department 44/Bond \$25,000 design, \$50,000 implement

Eponym exhibit research and design

Need	Research and design of eponym interpretive exhibit
Estimated cost	\$60,000
Funding source/plan	Department 44/Bond

Facility repairs per facility condition assessment

Need	Various facility repairs
Estimated cost	\$100,000
Funding source/plan	Department 44/Bond

Courthouse Renovations

Need	Renovate county court house, 2nd floor
Estimated cost	\$753,703
Funding source/plan	Department 44/Bond

Joint Emergency Communications Center (JECC) mobile radio replacement, year 1 of 2

Need	Replace hand held radios for emergency communications
Estimated cost	\$1,200,000
Funding source/plan	Department 44/Bond

MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY24

Capital Building Projects

Historic Poor Farm master plan

Need	Implementation of developed plan
Estimated cost	\$1,348,000
Funding source/plan	Department 44/Bond

Sheriff's Office and Jail space assessment

Need	Space assessment of Sherrif's Office
Estimated cost	\$75,000
Funding source/plan	Department 44/Bond

Administration Building and HHS Building Renovation

Need	Renovation of Administration Building
Estimated cost	\$10,247,932
Funding source/plan	Department 85/Taxes = \$4.0M, ARPA = \$5.21M, \$1.04M ?

Conservation Projects

Trail Maintenance

Need	Maintain trails
Estimated cost	\$25,000
Funding source/plan	Department 44/Bond

Land Acquisition, Cedar River Crossing

Need	Restrooms and parking for year round use
Estimated cost	\$250,400
Funding source/plan	Department 44/Bond

MAINTENANCE AND CAPITAL IMPROVEMENT PLAN FOR FY24

TOTAL FY24 COST ESTIMATE

Maintenance: \$2,188,703

Capital: \$11,670,932

Conservation: \$275,400

TOTAL \$14,135,035

The Maintenance and Capital Improvement Plan (MCIP) for County facilities and properties, FY24-FY27, is being developed and will be adopted later in 2023 due to a change in process.

DEBT SERVICE FUND NARRATIVE

The Debt Service fund (Department 65, 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, 2023 (the beginning of FY24) will total \$8,573,000. Borrowing will be \$16,929,399, that is \$3,363,601 less compared to FY23, a 16.6% decrease. The outstanding general obligation debt at the end of FY24 will be \$5,359,100, a decrease from the beginning of the fiscal year. This will be 11 of the last 12 years where the outstanding debt for Johnson County is reduced each year. Interest and principal payments on all general obligation bonds are levied through the Debt Service fund. In FY24 the bonding will cost \$583,000 in interest expense but will generate \$1,877,011 in tax revenue.

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 55](#) (last full paragraph) for more information.

Budgeted Debt Service fund tax asking for FY24 totals \$20,207,347, a decrease of \$404,953 or 1.9% less than the prior fiscal year. The tax levy rate for debt service decreased by about 6 cents to \$1.94026 per \$1,000 of taxable value in FY24.

The Debt Service Fund makes up 14.2% of the total FY24 budget.

DEBT SERVICE FUND NARRATIVE (continued)

The Constitution of the State of Iowa, limits the amount of general obligation debt that counties can issue up to 5% of the 100% assessed value of all taxable property within the County's corporate limits (\$17,464,165,653). Johnson County's outstanding projected general obligation debt at the end of fiscal year 2024 totaling \$5,359,100 (0.6% of the debt limit) is significantly below the constitutional limit of all debt totaling \$872,932,175, leaving a remaining debt margin of \$867,573,075.

Legal Debt Margin Calculation for Fiscal Year 2024

\$17,464,165,653	CY2022 100% property valuation
\$5,522,158	Less: Military Exemption
\$17,458,643,495	Valuation for Debt Limit calculation
5%	Multiply by 5% (0.05)
\$872,932,175	Debt Limit
\$5,359,100	Less: Outstanding GO Debt at 6/30/24
\$867,573,075	Legal Debt Margin Available

The Debt Service fund balance is budgeted to be \$250,000 at the end of FY24, the same as FY23.

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 the county does not issue bonds on the open market, instead the county borrows money from local banks.

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

DEBT SERVICE FUND CASH STATEMENT

	FY21	FY22	FY23	FY23	FY24
Revenues	Actual	Actual	Original	Amended	Budgeted
Property and other County taxes	\$19,488,813	\$21,259,892	\$20,021,297	20,021,297	\$19,671,037
Intergovernmental	1,016,692	1,102,530	946,940	946,940	806,017
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	\$20,505,505	\$22,362,422	\$20,968,237	\$20,968,237	\$20,477,054
Expenditures					
Operating:					
Public Safety and Legal Services	\$-	\$-	\$-	\$-	\$-
Governmental Services to Residents	-	-	-	-	-
Debt service:					
Principal	20,232,600	21,658,300	21,322,400	21,322,400	20,204,300
Interest	226,314	129,326	140,810	350,810	644,866
Capital projects	-	-	-	-	-
Total expenditures	\$20,458,914	\$21,787,626	\$21,463,210	\$21,673,210	\$20,849,166
Excess (deficiency) of revenues over (under) expenditures	\$46,591	\$574,796	\$(494,973)	\$(704,973)	\$(372,112)
Other financing sources (uses)					
Transfers in	54,000	-	-	-	-
Transfers out	(54,000)	-	-	-	-
Total other financing sources (uses)	\$-	\$-	\$-	\$-	\$-
Net Change in Fund Balances	\$46,591	\$574,796	\$(494,973)	\$(704,973)	\$(372,112)
FUND BALANCES - Beginning of year	\$220,123	\$266,714	\$841,510	\$841,510	\$622,112
FUND BALANCES - End of year	\$266,714	\$841,510	\$346,537	\$136,537	\$250,000

GENERAL OBLIGATION BOND PAYMENT SCHEDULE

BOND NAME OR NUMBER	FY24		FY25		FY26	
	Principal	Interest	Principal	Interest	Principal	Interest
GO FY22 LONG-TERM BOND	\$3,200,000	\$27,200				
GO FY23 LONG-TERM BOND	\$2,686,500	\$225,666	\$2,686,500	\$114,177		
GO FY24 SHORT-TERM BOND	\$12,920,399	\$299,000				
GO FY24 LONG-TERM BOND	\$1,336,400	\$93,000	\$1,336,400	\$126,000	\$1,336,200	\$65,000
TOTALS	\$20,143,299	\$644,866	\$4,022,900	\$240,177	\$1,336,200	\$65,000

BOND NAME OR NUMBER	AMT OF ISSUE	DATE CERT TO AUDITOR	INTEREST RATE	REMAINING PRINCIPAL
GO FY23 LONG-TERM BOND	\$8,073,000	3/30/2022	4.00-4.25%	2,686,500
GO FY24 LONG-TERM BOND	\$4,009,000	3/30/2023	4.60-4.80%	2,672,600
				\$5,359,100.0

TOTAL

For fiscal year 2024, the County is budgeting to bond an amount of \$16,929,399, 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	\$3,073,000
HEALTH, DENTAL, LIFE, OTHER INSURANCE	\$12,281,000
LAND ACQUISITION AND TRAIL MAINTENANCE	\$274,999
EMERGENCY SERVICES COMMUNICATION EQUIPMENT & SYSTEMS	\$0
VEHICLES AND EQUIPMENT	\$600,000
AFFORDABLE HOUSING	\$700,400
CONSERVATION BOND PURPOSES	\$0
Total General Obligation Bond Amount:	\$16,929,399

RURAL BASIC FUND NARRATIVE

Any rural county service may be payable from the Rural Basic fund (Department 23, 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 [Chapter 331.428](#). The rural supplemental levy, like its general fund counterpart, is not limited by dollar or rate, but by use. Johnson County does not use the rural supplemental levy. For FY24, Johnson County’s Rural Basic fund levy rate per \$1,000 of taxable value is \$3.68393, a decrease of \$0.007 or 0.19% under the FY23 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 \$1,923,126,782 in FY24, that resulted in a maximum transfer of \$5,776,592. The FY24 transfer amount is \$50,118 more than in FY23 due to the higher valuation in FY24. 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. Soil water conservation personnel costs are in the Rural Basic fund as well.

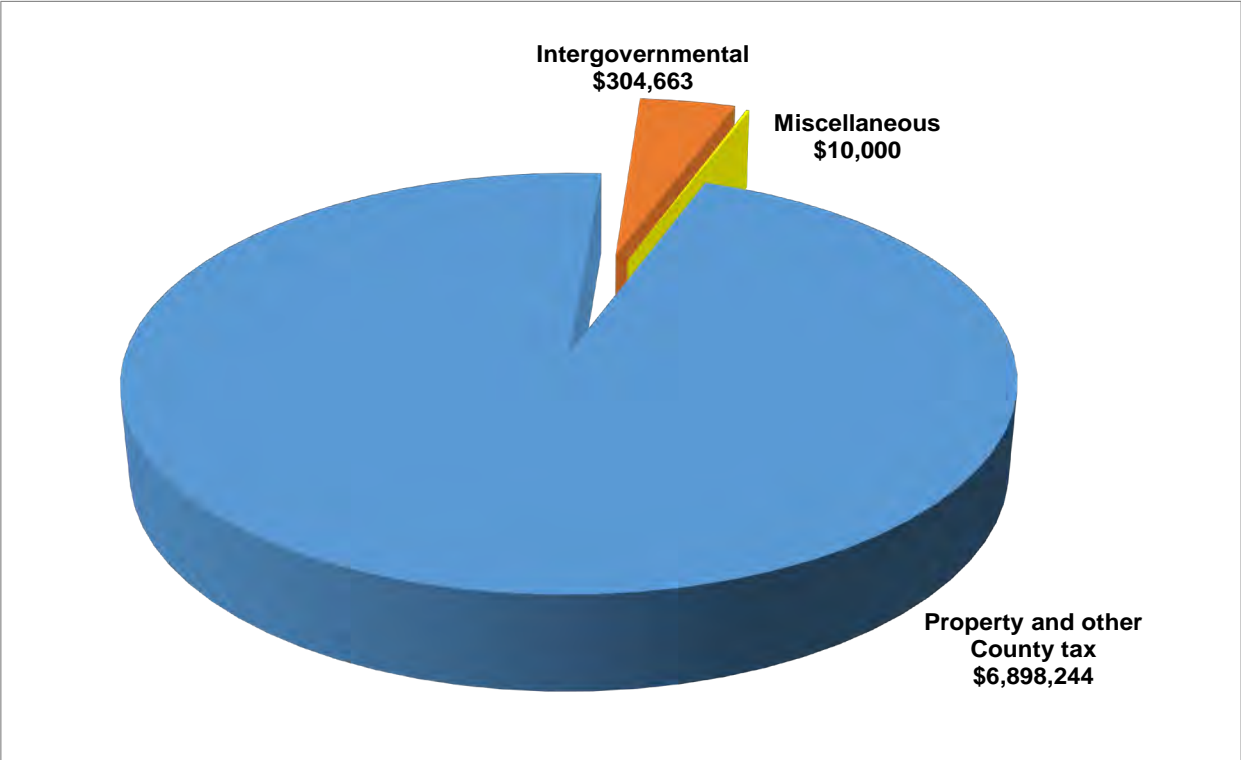
The Rural Basic fund’s FY24 ending balance is budgeted to be \$400,000, the same amount as was budgeted in FY23. This budgeted amount is a deliberate strategy to have a higher level of cash to begin the new fiscal year as many of the expenditures in the Rural Basic fund, including some personnel expenditures, are realized early in the budget year before tax revenues are received.

The Rural Basic Fund makes up 1.0% of the total FY24 budget.

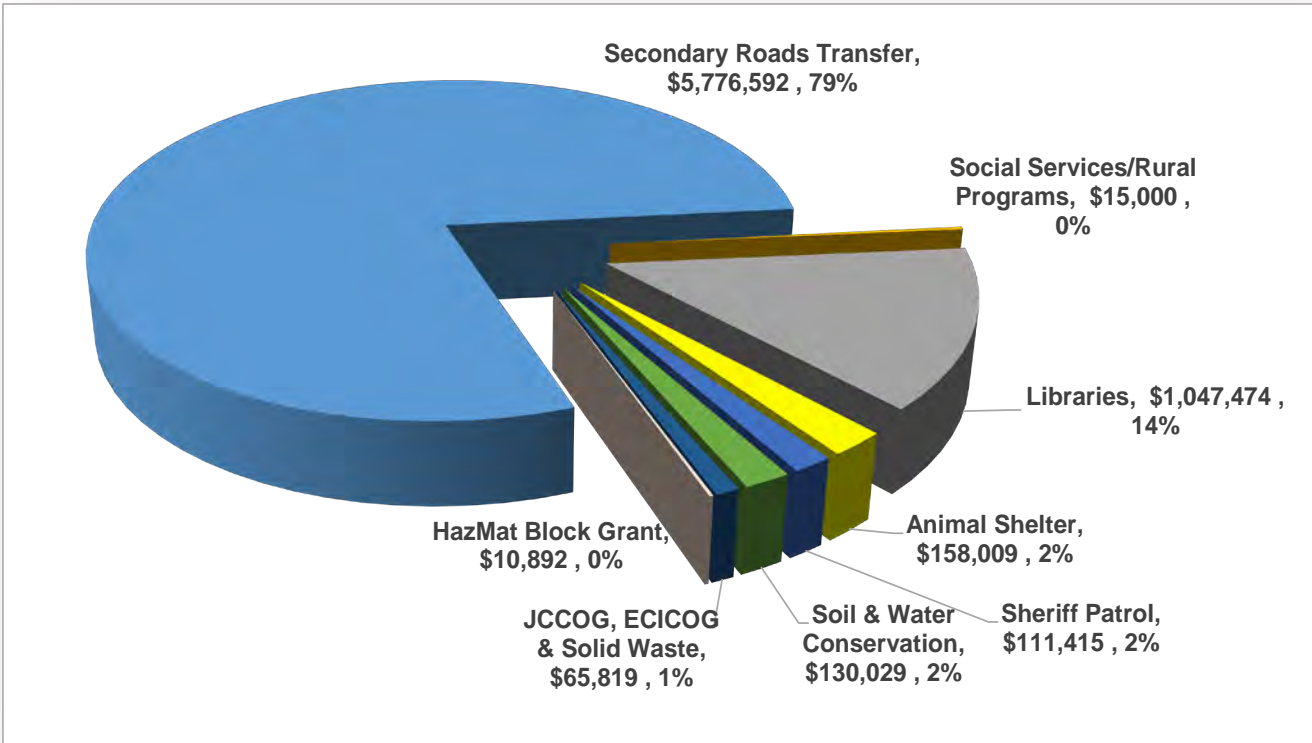
RURAL BASIC FUND CASH STATEMENT

	FY21	FY22	FY23	FY23	FY24
Revenues	Actual	Actual	Original	Amended	Budgeted
Property and other County tax	\$6,516,183	\$6,689,991	\$6,817,556	\$6,817,556	\$6,898,244
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	263,038	266,743	254,206	254,206	304,663
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	10,000
Total revenues	\$6,779,221	\$6,956,734	\$7,071,762	\$7,071,762	\$7,212,907
Expenditures					
Operating:					
Public Safety and Legal Services	\$120,012	\$114,442	\$122,839	\$125,839	\$122,307
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	1,285,202	1,249,328	1,318,481	1,309,176	1,416,331
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	\$1,405,214	\$1,363,770	\$1,441,320	\$1,435,015	\$1,538,638
Excess (deficiency) of revenues over (under) expenditures	\$5,374,007	\$5,592,964	\$5,630,442	\$5,636,747	\$5,674,269
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(5,278,950)	(5,484,541)	(5,726,474)	(5,726,474)	(5,776,592)
Total other financing sources (uses)	\$(5,278,950)	\$(5,484,541)	\$(5,726,474)	\$(5,726,474)	\$(5,776,592)
Net Change in Fund Balances	\$95,057	\$108,423	\$(96,032)	\$(89,727)	\$(102,323)
Fund balances, beginning of year	\$379,659	\$474,716	\$583,139	\$583,139	\$502,323
Fund balances, end of year	\$474,716	\$583,139	\$487,107	\$493,412	\$400,000

RURAL BASIC FUND BUDGETED REVENUES by SOURCE



RURAL BASIC FUND 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 (Department 49, 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 seventeen cents (\$.16875) per thousand dollars of taxable assessed value on all taxable property in the County. The FY24 amount budgeted to be transferred in from the General Basic fund is \$1,594,240 and is 100% of the maximum allowable transfer and an increase of \$32,308 up 0.9% 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 FY24, the budgeted transfer from the Rural Basic fund totals \$5,776,592, and is the maximum allowable transfer. In FY24, the total transfer from Rural Basic fund and General fund is \$7,370,832, an increase of \$65,557 up 0.9% over FY23. 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 \$6,579,556 in these road use funds in FY24, a decrease of \$587,1240 or 8% less than FY23. 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). Road construction is typically budgeted in department 49 or bonded road projects are in department 85, Capital Projects. See the 5 year road construction plan [here](#).

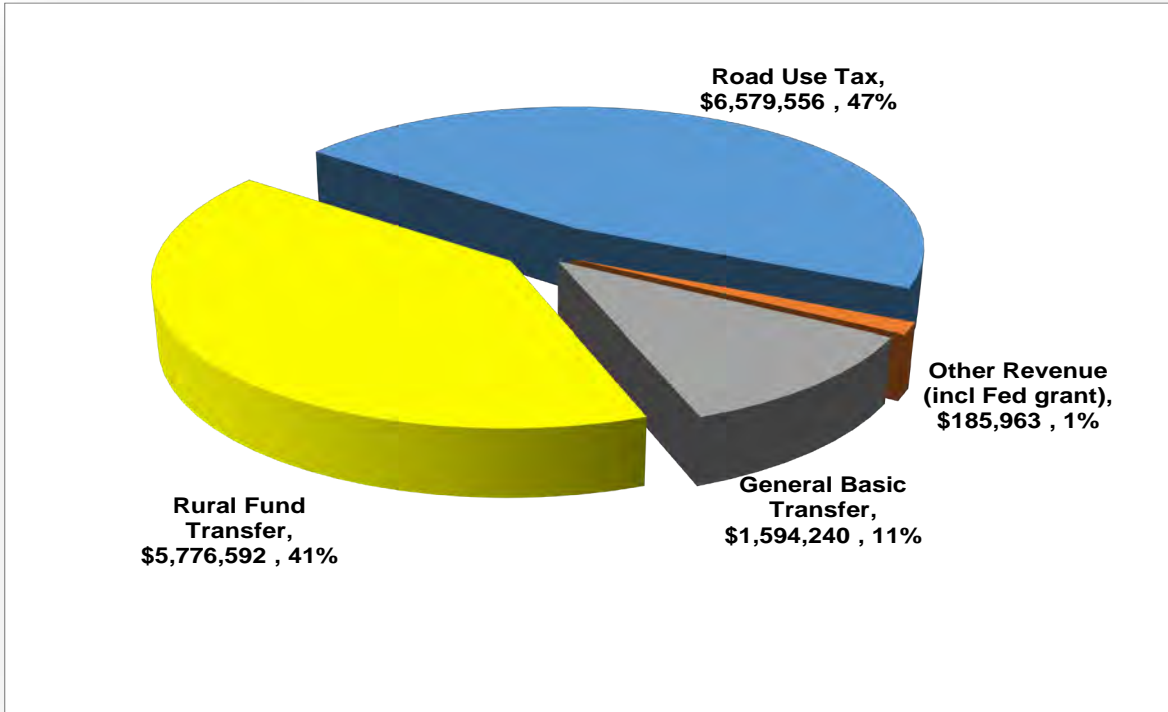
The Secondary Roads fund balance is expected to be \$4,776,516 at the end of the FY24 budget year. The fund balance is planned to be about \$2,000,000 each year for cash flow needs. The FY24 fund balance will be unusually high due to road projects being delayed and those additional monies not being expended.

The Secondary Roads Fund makes up 14.8% of the total FY24 budget.

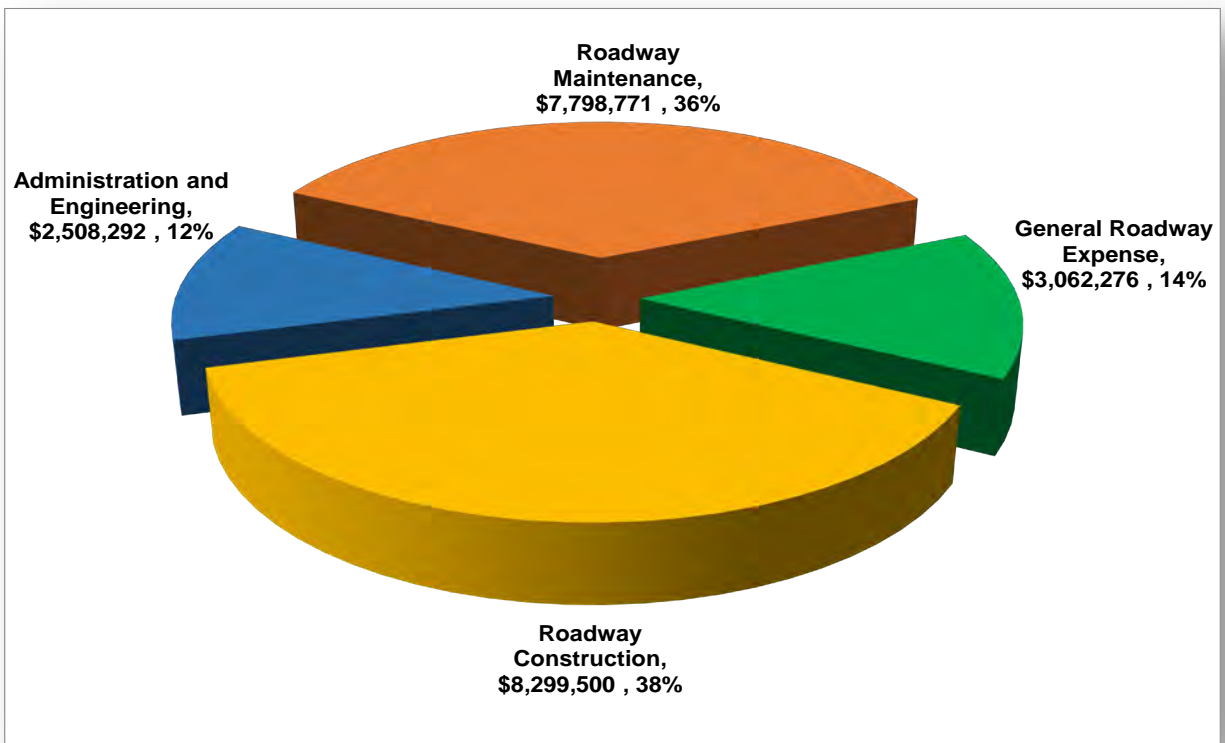
SECONDARY ROADS FUND CASH STATEMENT

Revenues	FY21 Actual	FY22 Actual	FY23 Original	FY23 Amended	FY24 Budgeted
Property and other County tax	\$-	\$-	\$-	\$-	\$-
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	8,768,949	7,224,120	7,247,129	7,247,129	6,687,512
Licenses and permits	6,650	27,175	30,000	30,000	39,000
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	43,966	55,798	87,700	87,700	31,507
Total revenues	\$8,819,565	\$7,307,093	\$7,364,829	\$7,364,829	\$6,758,019
Expenditures					
Operating:					
Public Safety and Legal Services	\$-	\$-	\$-	\$-	\$-
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads and Transportation	10,230,704	10,138,487	13,700,743	13,706,989	13,369,339
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	2,701,330	746,129	3,803,000	3,803,000	8,299,500
Total expenditures	\$12,932,034	\$10,884,616	\$17,503,743	\$17,509,989	\$21,668,839
Excess (deficiency) of revenues					
over (under) expenditures	\$(4,112,469)	\$(3,577,523)	\$(10,138,914)	\$(10,145,160)	\$(14,910,820)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	16,770	126,105	15,000	15,000	7,500
Transfers in	6,775,570	7,031,034	7,305,275	7,305,275	7,370,832
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$6,792,340	\$7,157,139	\$7,320,275	\$7,320,275	\$7,378,332
Net Change in Fund Balances	\$2,679,871	\$3,579,616	\$(2,818,639)	\$(2,824,885)	\$(7,532,488)
Fund balances, beginning of year	\$6,520,396	\$9,200,267	\$7,770,910	\$12,779,883	\$12,309,004
Fund balances, end of year	\$9,200,267	\$12,779,883	\$4,952,271	\$9,954,998	\$4,776,516

SECONDARY ROADS FUND BUDGETED REVENUES by SOURCE



SECONDARY ROADS FUND BUDGETED EXPENDITURES by PROGRAM



AMERICAN RESCUE PLAN ACT (ARPA) FUND NARRATIVE

The American Rescue Plan Act (ARPA) Fund (Department 35, Fund 35) is used to track the revenues and expenditures of the ARPA federal award. The fund was established in fiscal year 2021 when the first funding award was received.

On March 11, 2021, President Biden signed the American Rescue Plan Act into law. As part of the act, there is direct assistance to state and local governments through the State and Local Fiscal Recovery Fund. The first funding award received by the county was \$14,678,586. There was another award of the same amount in spring 2022. ARPA requires that the funding be assigned by December 31, 2024 and has to be spent by December 31, 2026. Once the time period ends or the funding is spent, the fund will be closed.

Allowable uses for the funds by counties includes:

- A. to respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or to aid impacted industries, such as tourism, travel, and hospitality.
- B. to respond to workers performing “essential work” during the COVID-19 public health emergency by providing premium pay to eligible workers of the county performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work (up to an additional \$13 an hour, not to exceed \$25k per individual).
- C. for the provision of government services to the extent of the reduction in County revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency. (FY 2019)
- D. to make necessary investments in water, sewer, or broadband infrastructure.

It is the mission of the Johnson County Board of Supervisors to enhance the quality of life of residents by providing exceptional public services in a collaborative, responsive, and fiscally-accountable manner. True to our mission, the Board will take a three-pronged approach to utilizing Johnson County’s American Rescue Plan Act funding:

stabilize our community;
strategize together to invest in future prosperity; and
organize our resources to enable an inclusive recovery from COVID-19.

On January 6, 2022, the U.S. Treasury released the Final Rule on eligible uses of these funds.

ARPA projects for FY22 totaled \$375,9279; FY23 project are budgeted at 9,733,264. FY24 projects are budgeted at \$9,612,829 a decrease of \$120,435 or -1.2% compared to revised FY23 budget.

FY25 projects total \$5,766,3782; FY26 projects total \$5,136,085. There are 9.0 FTE that are paid by the ARPA Fund but they work in the Sheriff’s Office, Public Health, Social Services, SEATS/ Fleet, and the Board of Supervisor’s Office.

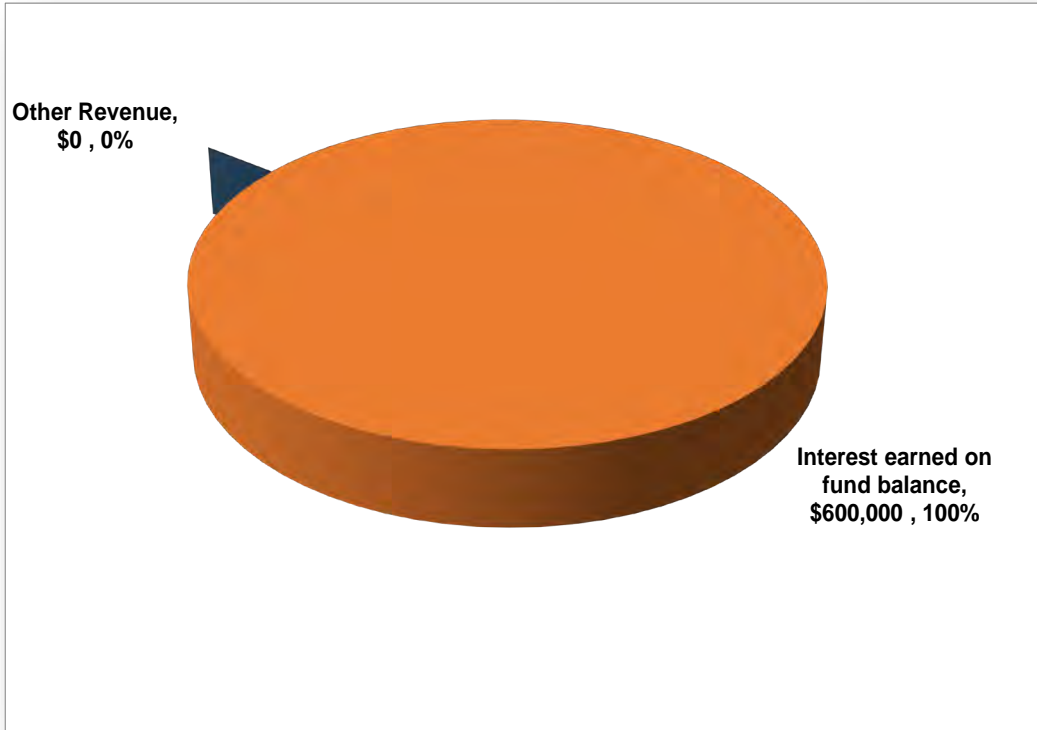
The ARPA Fund makes up 6.5% of the total FY24 budget.

The ARPA web page is located [here](#)

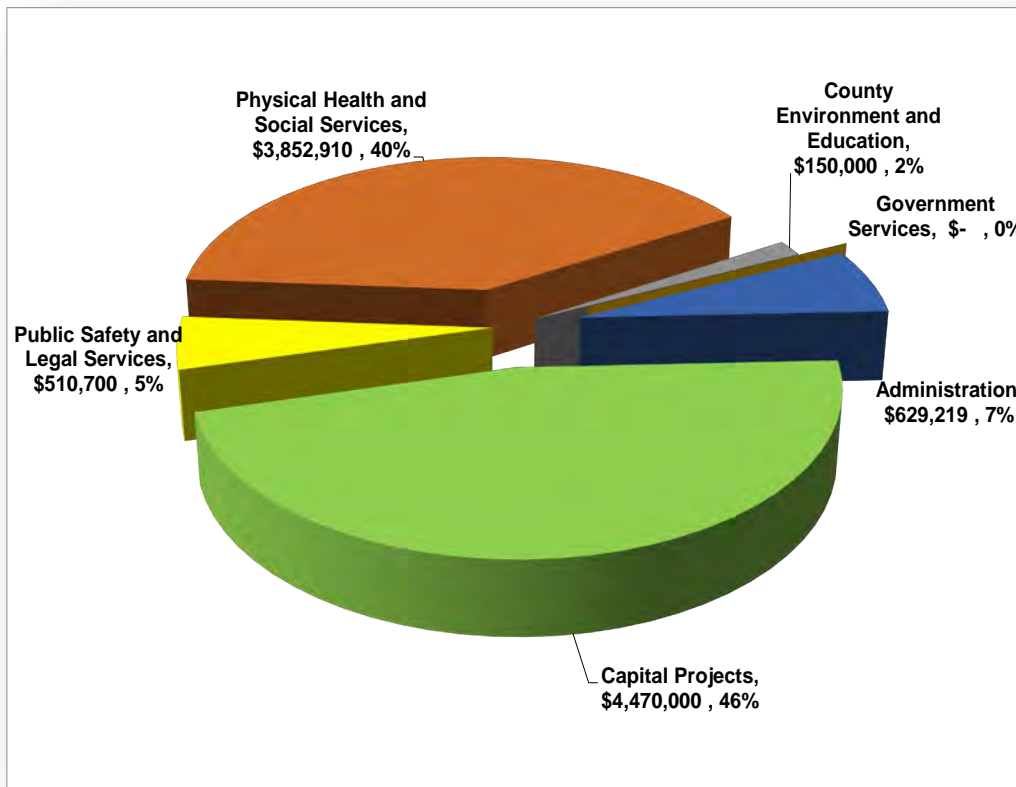
ARPA FUND CASH STATEMENT

	FY21	FY22	FY23	FY23	FY24
Revenues	Actual	Actual	Original	Amended	Budgeted
Property and other County tax	\$-	\$-	\$-	\$-	\$-
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	-	14,678,587	-	1,193,942	-
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	79,654	100,000	825,000	600,000
Miscellaneous	-	-	-	-	-
Total revenues	\$-	\$14,758,241	\$100,000	\$2,018,942	\$600,000
Expenditures					
Operating:					
Public Safety and Legal Services	\$-	\$28,840	\$610,000	\$610,000	\$510,700
Physical Health and Social Services	-	62,496	3,040,000	6,178,800	3,852,910
Mental Health	-	-	-	-	-
County Environment and Education	-	25,000	1,036,000	1,036,000	150,000
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	10,000	10,000	-
Administration	-	73,815	281,000	326,000	629,219
Non-program	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	185,776	1,223,000	1,223,000	4,470,000
Total expenditures	\$-	\$375,927	\$6,200,000	\$9,383,800	\$9,612,829
Excess (deficiency) of revenues over (under) expenditures	\$-	\$14,382,314	\$(6,100,000)	\$(7,364,858)	\$(9,012,829)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	14,680,758	-	-	-
Transfers out	-	-	(2,500,000)	(2,500,000)	-
Total other financing sources (uses)	\$-	\$14,680,758	\$(2,500,000)	\$(2,500,000)	\$-
Net Change in Fund Balances	\$-	\$29,063,072	\$(8,600,000)	\$(9,864,858)	\$(9,012,829)
Fund balances, beginning of year	\$-	\$-	\$23,767,499	\$29,049,522	\$19,078,722
Fund balances, end of year	\$-	\$29,063,072	\$15,167,499	\$19,184,664	\$10,065,893

ARPA FUND BUDGETED REVENUES by SOURCE



ARPA FUND BUDGETED EXPENDITURES by SERVICE AREA



ARPA PROJECTS FOR FY24

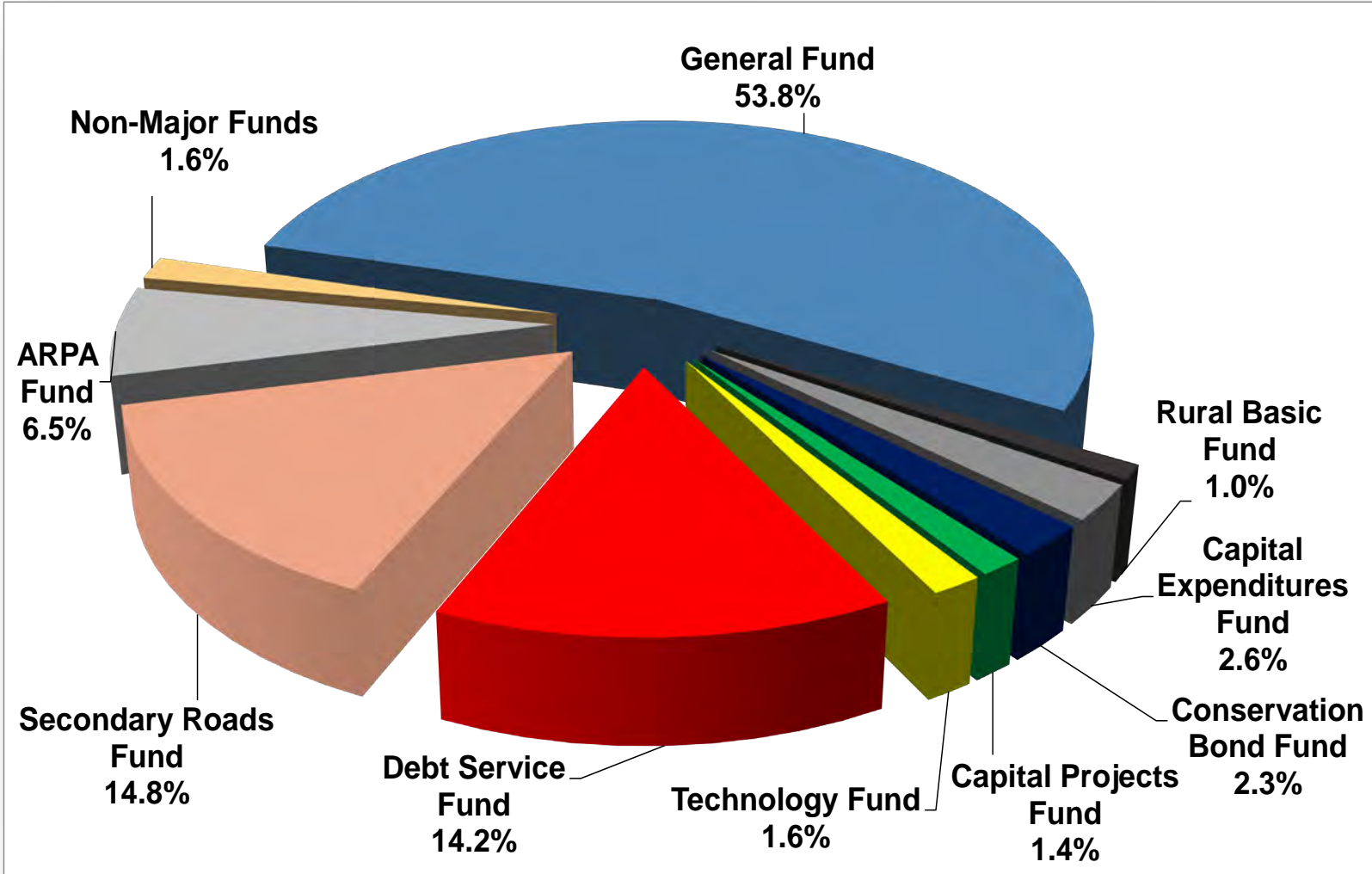
Project No.	Project	FY24 Budget Total
EC.1.4.01	GPS Monitoring Program for domestic violence, sexual assault, and forcible felony offenders.	\$594,034
EC.1.11.01	Community Violence Prevention Coordinator	\$191,489
SA.1.11.02	Youth Development and Gun Violence Prevention	\$176,980
EC.1.12.01	Enhance operational support to the GuideLink Center to promote access to behavioral health treatment	\$750,000
EC.1.13.01	Enhance operational support to the GuideLink Center to promote access to substance misuse treatment and prevention.	\$575,979
EC.1.14.01	Public Health van	\$50,000
EC.1.14.02	Community based doulas	\$50,000
SA.2.01.01	Veggie RX	\$75,000
SA.2.32.03	Community Food and Farm Grant	\$317,600
SA.2.02.01	General Assistance Expansion	\$800,000
EC.2.02.02	Expand Eviction Diversion Program.	\$136,112
EC 2.03.01	Direct Assistance Program	\$8,400
EC 2.10.01	Apprenticeship Program	\$400,000
EC 2.11.01	Affordable Childcare Program	\$250,000
SA 2.11.02	State-Funded Childcare Incentive Program	\$200,000
EC 2.15.02	Capitol and Prentiss Street Demolition	\$250,000
SA 2.30.02	Create a financing program to support minority-owned businesses.	\$500,000
SA 2.32.01	Childcare Provider Wage Incentive Program	\$500,000
SA 2.34.01	Nonprofit Infrastructure and Capital Needs Program	\$100,000
EC 2.35.01	Investigate alternative transportation options in Johnson County.	\$100,000
SA 2.37.01	Wage Theft Recovery Program	\$135,000
EC.2.37.03	Increase hours and days of SEATS Demand service, including expanded service to North Liberty.	\$573,828
EC 3.04.01	Eligible administrative expenses, which include costs related to disbursing payments of Fiscal Recovery Funds and managing new grant programs established by the Fiscal Recovery Funds.	\$443,953
EC 3.04.09	Medical Examiner Data Analyst	\$210,148
EC 3.04.03	Disease Prevention Specialist	\$196,491
EC 3.04.07	Direct Assistance Impact Evaluation	\$152,644
EC 3.04.08	Grants Management Software (eCivis)	\$61,640
EC 3.05.01	General Assistance Specialist	\$105,866
SA 5.09.02	Iowa River Watershed Plan	\$100,000
SA 5.21.01	Broadband Internet Needs Study	\$17,665
SA 3.04.11	Time Accounting	\$250,000

ARPA PROJECTS FOR FY24 (continued)

SA 3.04.10	Strategic Planning	\$200,000
EC 2.15.03	Affordable Housing Placeholder	\$1,000,000
SA 3.04.12	Language Access Planning	\$140,000
		\$9,612,829

Eligible Use	Amount
1: Public Health	\$246,491
2: Negative Economic Impacts	\$1,547,156
3: Services to Disproportionately Impacted Communities	\$2,747,162
4: Premium Pay	\$0
5: Infrastructure [Broadband, Water and Sewer]	\$0
6: Revenue Replacement	\$0
7: Administration	\$1,559,775
Standard Allowance	\$3,512,245
Total	9,612,829

TOTAL COUNTY EXPENDITURES by FUND



NON-MAJOR GOVERNMENTAL FUNDS

NON-MAJOR FUND STRUCTURE

SPECIAL REVENUE FUNDS

Cedar River Crossing Wetland Mitigation Bank Fund (Fund 25)	Conservation Trust Fund (Fund 21)	Law Enforcement Proceeds Fund (Fund 08)	Prosecutor Forfeiture Proceeds Fund (Fund 17)	Recorders Record Management Fund (Fund 26)	Special Resource Enhancement Fund (Fund 09)
<ul style="list-style-type: none"> • Cedar River Crossing Wetland Mitigation Bank Fund (86) 	<ul style="list-style-type: none"> • Conservation Trust Fund (82) 	<ul style="list-style-type: none"> • Law Enforcement Proceeds Fund (68) 	<ul style="list-style-type: none"> • Prosecutor Forfeiture Proceeds Fund (69) 	<ul style="list-style-type: none"> • Recorders Record Management Fund (87) 	<ul style="list-style-type: none"> • Special Resource Enhancement Fund (32)

Department Name (Department number)

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.

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 Cedar River Crossing Wetland Mitigation Bank fund (Department 86, Fund 25) was approved by the Board of Supervisors through resolution on June 22, 2017. This department is a permanent trust and also classified as 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 to fund the maintenance of the wetland area in perpetuity for a total of \$171,420.

In FY24 the revenue is budgeted at \$12,565 an increase of \$195 compared to FY23. There have been no expenses for this fund including in FY24. The fund balance at the end of FY24 is budgeted at \$47,084.

CEDAR RIVER CROSSING WETLAND MITIGATION BANK FUND CASH STATEMENT

	FY21	FY22	FY23	FY23	FY24
Revenues	Actual	Actual	Original	Amended	Budgeted
Property and other County tax	\$-	\$-	\$-	\$-	\$-
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	2,038	4,719	12,370	12,370	12,565
Miscellaneous	-	-	-	-	-
Total revenues	\$2,038	\$4,719	\$12,370	\$12,370	\$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	\$2,038	\$4,719	\$12,370	\$12,370	\$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	\$2,038	\$4,719	\$12,370	\$12,370	\$12,565
Fund balances, beginning of year	\$15,383	\$17,430	\$19,613	\$22,121	\$26,121
Fund balances, end of year	\$17,421	\$22,149	\$31,983	\$34,491	\$38,686

CONSERVATION TRUST FUND NARRATIVE

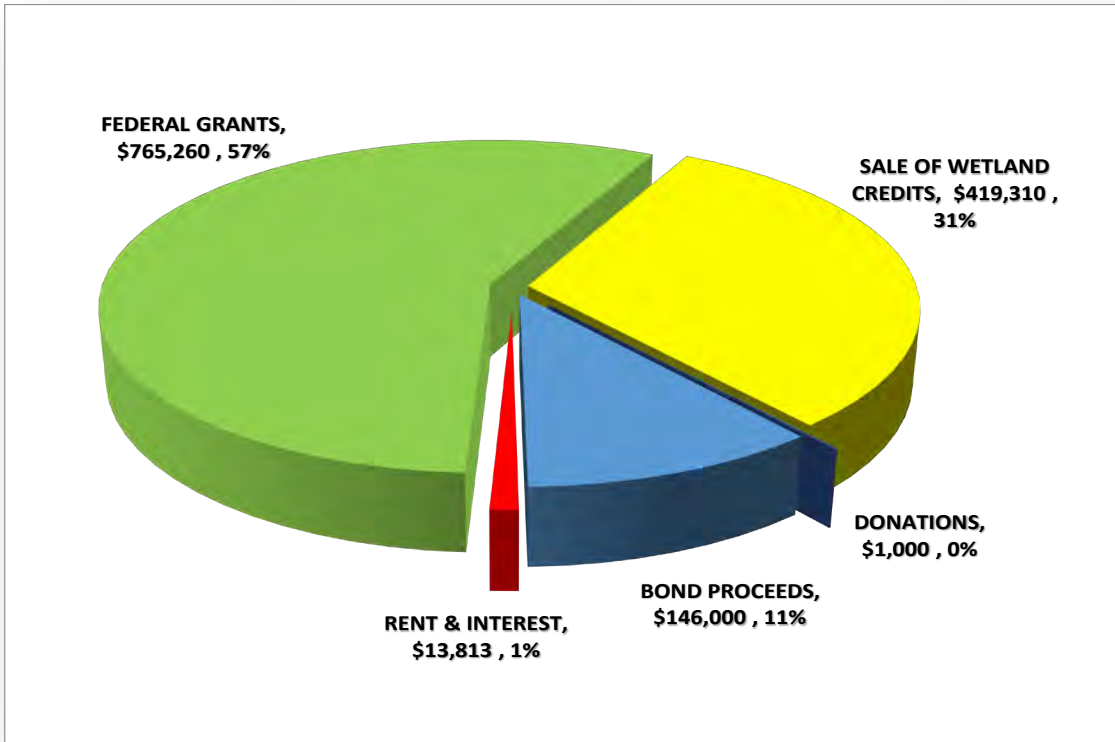
The Code of Iowa Section [350.6](#) authorizes the Board of Supervisors to establish a Trust Account to receive all revenues generated by the Conservation Board. This includes all revenues from a variety of sources, including donations, bequests, camping and shelter reservation receipts, firewood sales, 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 Conservation Trust fund (Department 82, Fund 21) 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.

For FY24 the revenues for the Conservation Trust fund will be \$1,199,383, the same as FY23 original budget, but a decrease of \$1,113,154 compared to FY23 amended budget. FY24 expenses will be \$1,441,310 an increase of \$57,740 compared to FY23 original budget and an increase of \$28,126 compared to the FY23 amended budget. The fund balance at the end of FY24 is budgeted at \$2,757,309.

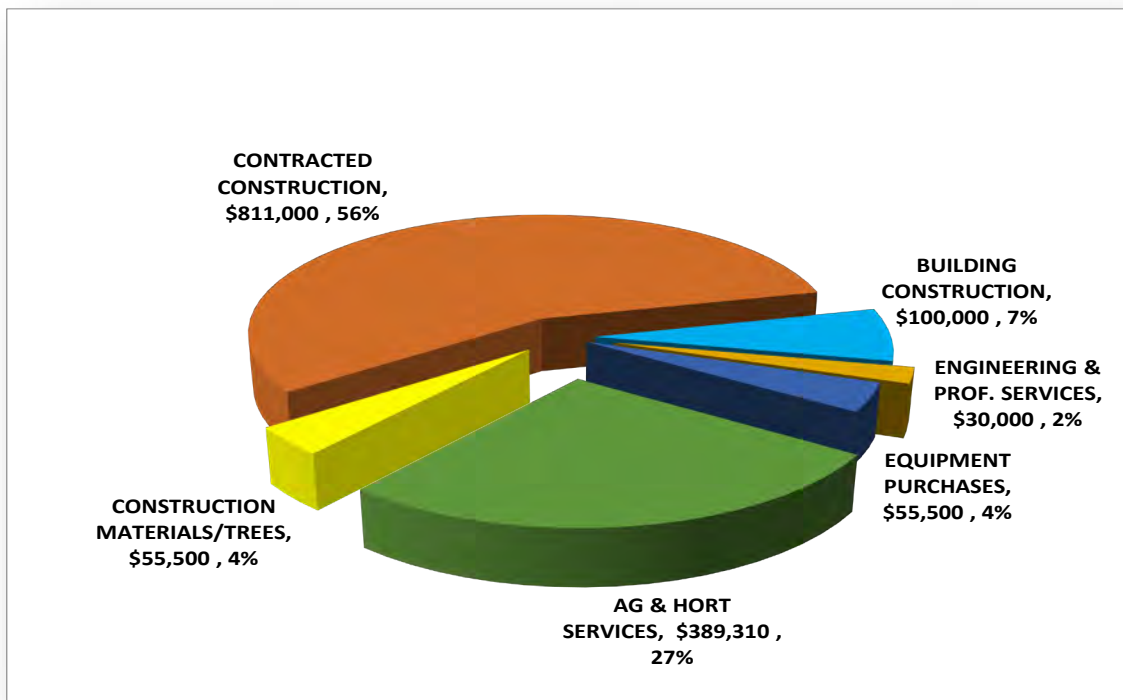
CONSERVATION TRUST FUND CASH STATEMENT

Revenues	FY21 Actual	FY22 Actual	FY23 Original	FY23 Amended	FY24 Budgeted
Property and other County taxes	\$-	\$-	\$-	\$-	\$-
Intergovernmental	5,000	171,082	765,260	1,878,414	765,260
Charges for service	-	-	-	-	-
Use of money and property	62,079	194,625	433,123	433,123	433,123
Miscellaneous	448,207	1,132,255	1,000	1,000	1,000
Total revenues	\$515,286	\$1,497,962	\$1,199,383	\$2,312,537	\$1,199,383
Expenditures					
Operating:					
County Environment and Education	\$-	\$-	\$-	\$-	\$-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	897,879	795,215	1,383,570	1,413,184	1,441,310
Total expenditures	\$897,879	\$795,215	\$1,383,570	\$1,413,184	\$1,441,310
Excess (deficiency) of revenues					
over (under) expenditures	\$(382,593)	\$702,747	\$(184,187)	\$899,353	\$(241,927)
Other financing sources (uses):					
Proceeds of General Long-term debt	-	146,000	146,000	-	146,000
Transfers in	152,741	226,266	-	227,614	258,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$152,741	\$372,266	\$146,000	\$227,614	\$404,000
Net Change in Fund Balances	\$(229,852)	\$1,075,013	\$(38,187)	\$1,126,967	\$162,073
Fund balances, beginning of year	\$881,108	\$651,256	\$2,261,651	\$1,726,269	\$2,852,335
FUND BALANCES - End of year	\$651,256	\$1,726,269	\$2,223,464	\$2,853,236	\$3,014,408

CONSERVATION TRUST FUND BUDGETED REVENUES by SOURCE



CONSERVATION TRUST FUND 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.

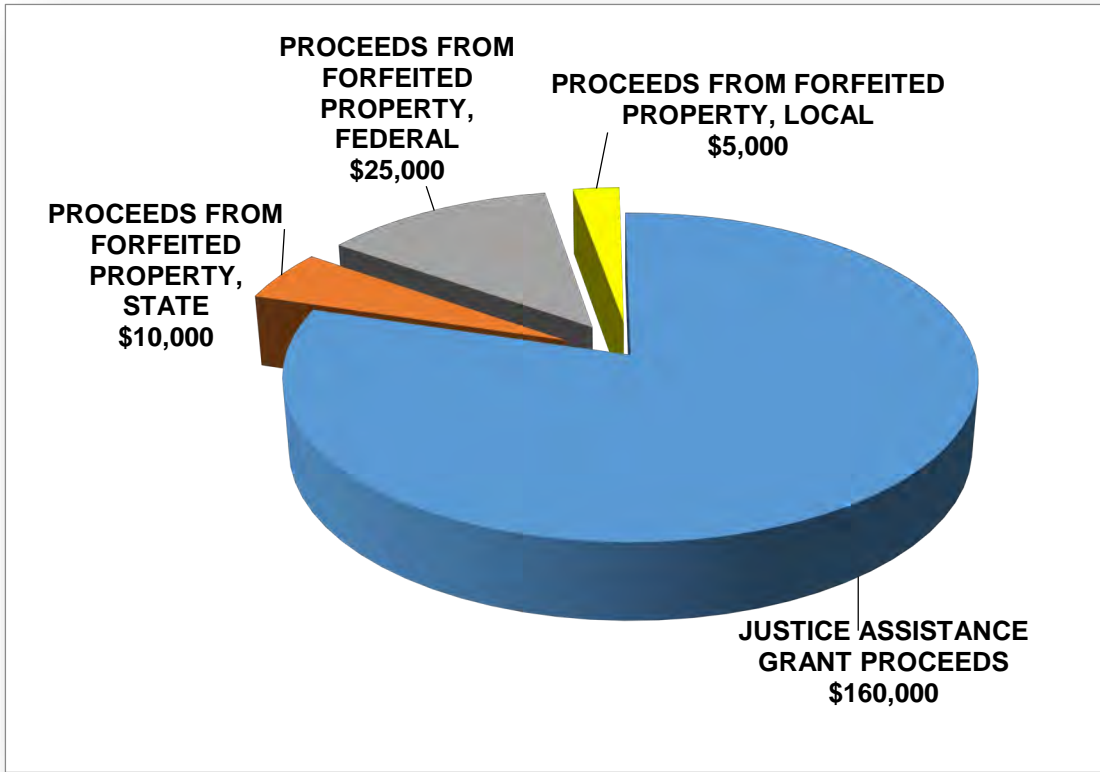
When the forfeiture proceedings are completed, a portion of the funds goes either to the State of Iowa or to the United States, depending on the jurisdiction of the forfeiture. The remaining funds are distributed to local law enforcement entities including the Johnson County Sheriff's Office and the 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 (Department 68, Fund 08) 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 FY24 revenue is budgeted at \$195,000 from a Justice Assistance Grant (JAG) and \$5,000 from forfeiture proceeds. Expenses are budgeted at \$200,000 the same as in FY23. The Law Enforcement Proceeds fund balance is budgeted at \$29,088 in FY24.

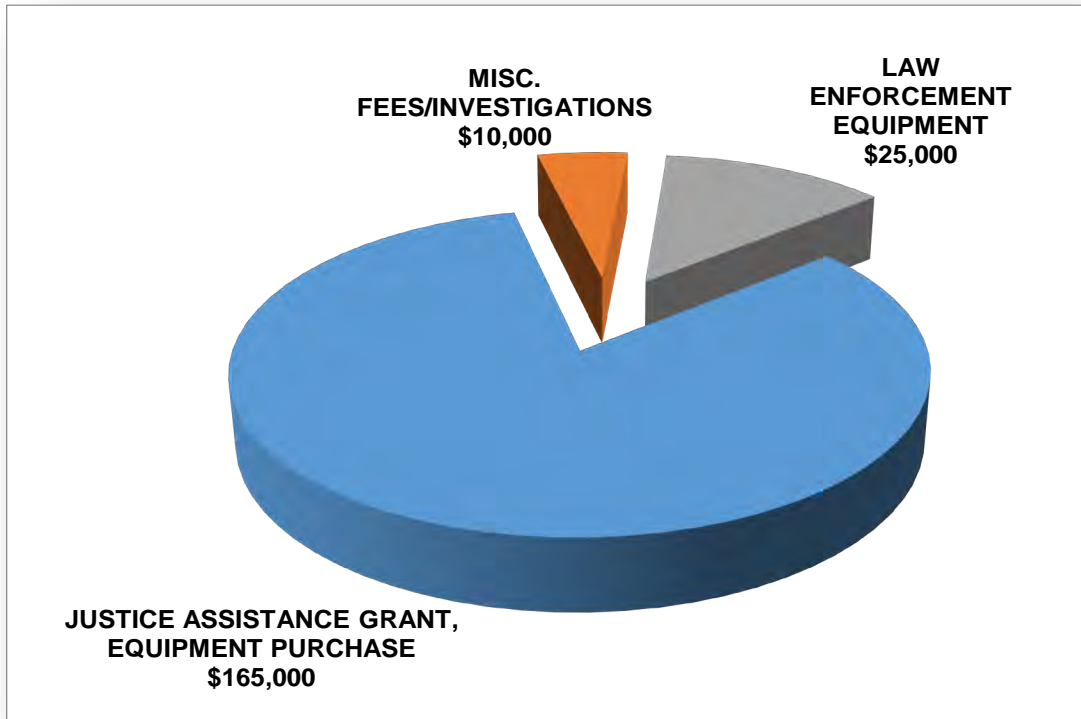
LAW ENFORCEMENT PROCEEDS FUND CASH STATEMENT

Revenues	FY21 Actual	FY22 Actual	FY23 Original	FY23 Amended	FY24 Budgeted
Property and other County taxes	\$-	\$-	\$-	\$-	\$-
Intergovernmental	58,972	733	195,000	195,000	195,000
Charges for service	-	-	-	-	-
Use of money and property	220	157	-	-	-
Miscellaneous	-	-	5,000	5,000	5,000
Total revenues	\$59,192	\$890	\$200,000	\$200,000	\$200,000
Expenditures					
Operating:					
Public Safety and Legal Services	\$58,072	\$12,526	\$200,000	\$200,000	\$200,000
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	\$58,072	\$12,526	\$200,000	\$200,000	\$200,000
Excess (deficiency) of revenues over (under) expenditures	1,120	(11,636)	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$-	\$-	\$-	\$-	\$-
Net Change in Fund Balances	\$1,120	\$(11,636)	\$-	\$-	\$-
Fund balances, beginning of year	\$39,604	\$40,724	\$40,708	\$29,088	\$29,069
FUND BALANCES - End of year	\$40,724	\$29,088	\$40,708	\$29,088	\$29,069

LAW ENFORCEMENT PROCEEDS FUND BUDGETED REVENUES by SOURCE



LAW ENFORCEMENT PROCEEDS FUND BUDGETED EXPENDITURES by PROGRAM



PROSECUTOR FORFEITURE PROCEEDS FUND NARRATIVE

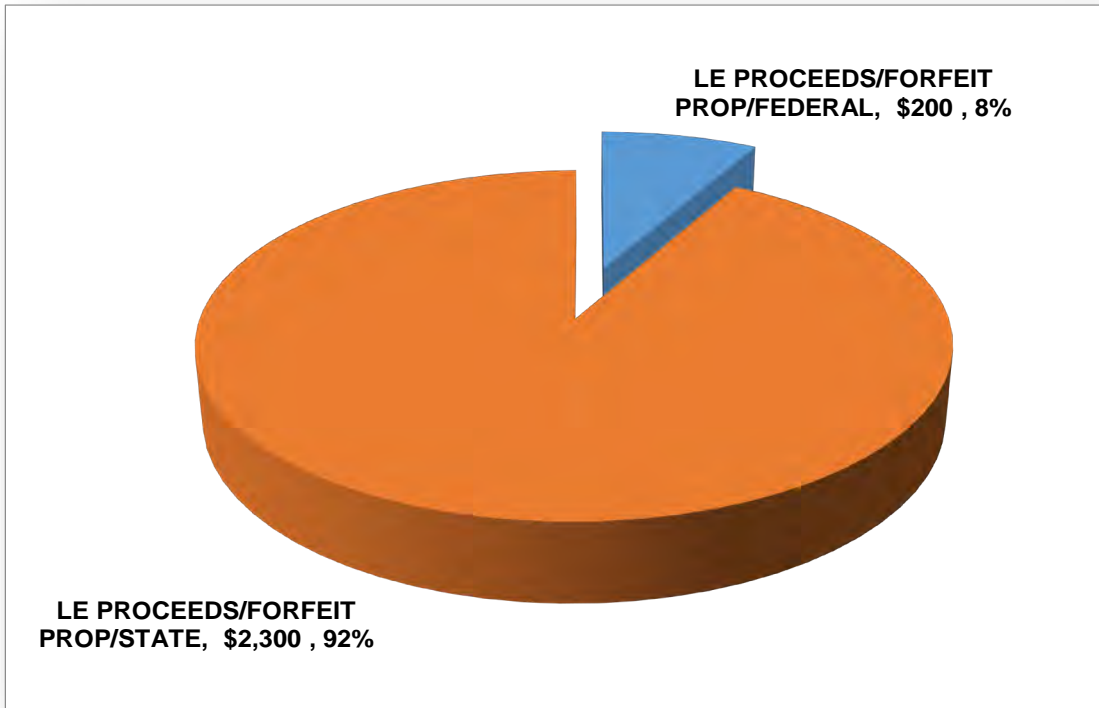
Both the State and Federal law contain provisions that allow law enforcement agencies to seize property for forfeiture if that property is illegal to possess, is determined to be proceeds from illegal conduct giving rise to forfeiture or is property that was used or intended to be used, to facilitate 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. The Prosecutor Forfeiture Proceeds fund (Department 69, Fund 17) is the portion of forfeiture determined to be for the County Attorney's office.

FY24 revenues for the Prosecutor Forfeiture Fund are budgeted at \$2,500, the same as in FY23. Expenses for FY24 are budgeted at \$7,500, the same as in FY23. The fund balance is budgeted to be \$33,090 in FY24.

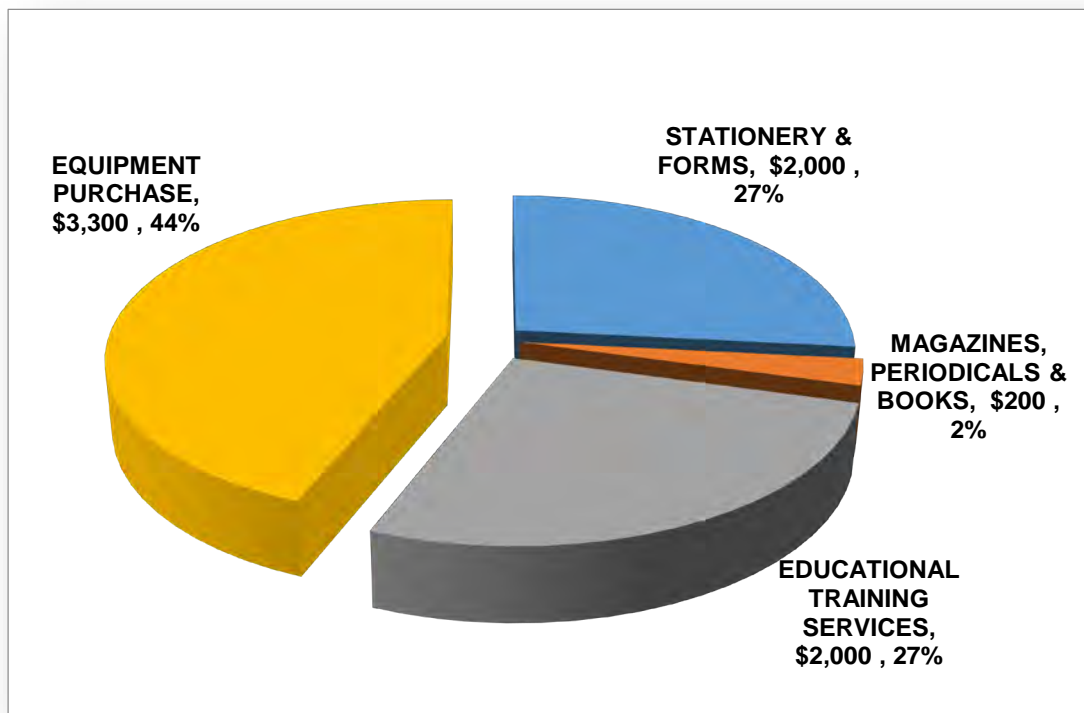
PROSECUTOR FORFEITURE PROCEEDS FUND CASH STATEMENT

Revenues	FY21 Actual	FY22 Actual	FY23 Original	FY23 Amended	FY24 Budgeted
Property and other County taxes	\$-	\$-	\$-	\$-	\$-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	1,175	1,109	2,500	2,500	2,500
Total revenues	\$1,175	\$1,109	\$2,500	\$2,500	\$2,500
Expenditures					
Operating:					
Public Safety and Legal Services	\$4,314	\$4,943	\$7,500	\$7,500	\$7,500
Governmental Services to Residents Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	\$4,314	\$4,943	\$7,500	\$7,500	\$7,500
Excess (deficiency) of revenues over (under) expenditures	(3,139)	(3,834)	(5,000)	(5,000)	(5,000)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$-	\$-	\$-	\$-	\$-
Net Change in Fund Balances	\$(3,139)	\$(3,834)	\$(5,000)	\$(5,000)	\$(5,000)
Fund balances, beginning of year	\$45,063	\$41,924	\$38,090	\$38,090	\$33,090
FUND BALANCES - End of year	\$41,924	\$38,090	\$33,090	\$33,090	\$28,090

PROSECUTOR FORFEITURE PROCEEDS FUND BUDGETED REVENUES by SOURCE



PROSECUTOR FORFEITURE PROCEEDS FUND BUDGETED EXPENDITURES by PROGRAM



RECORDER'S RECORDS MANAGEMENT FUND NARRATIVE

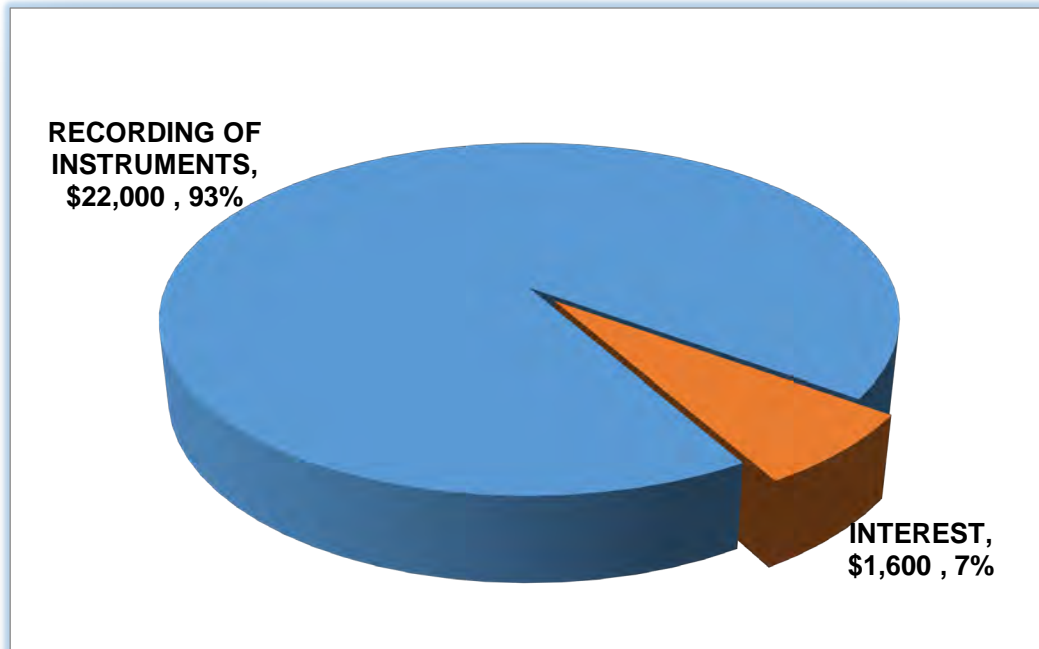
The Recorder's Record Management Fund (Department 87, Fund 26) is a statutory fund generated by the assessment of a \$1.00 fee per recorded document. The fund is to be used for upgrading technology in the Recorder's office, as well as preserving older document series in the Recorder's custody. The fund 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.

The Recorder's Record Management Fund has FY24 revenues budgeted at \$31,400, the same as FY23. The expenses are budgeted at \$64,000 for FY24, the same as FY23. The fund balance is budgeted at \$88,560 for FY23.

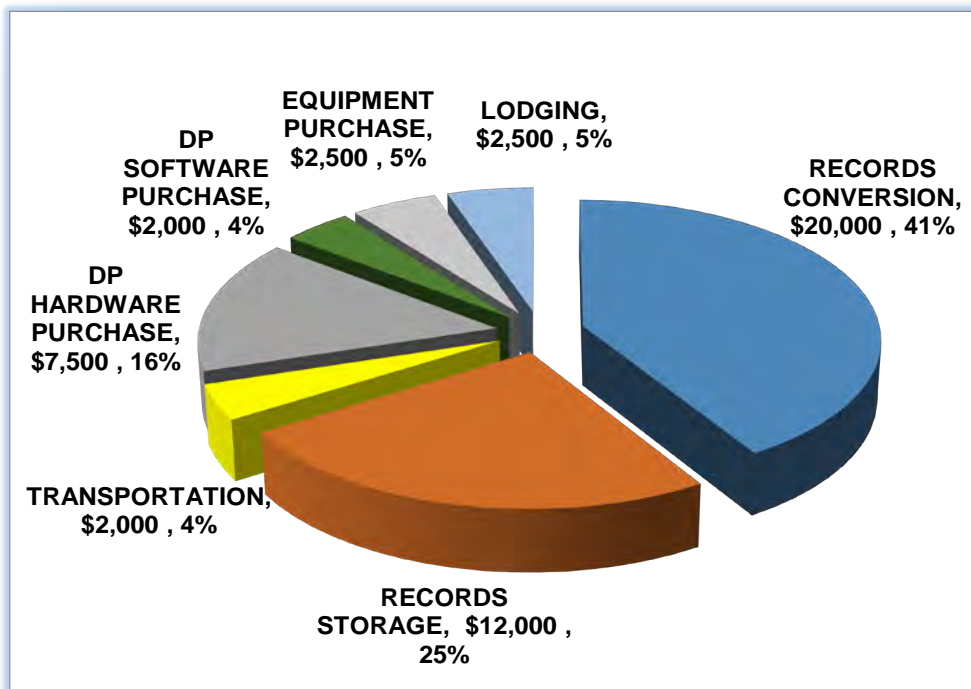
RECORDER'S RECORDS MANAGEMENT FUND CASH STATEMENT

	FY21	FY22	FY23	FY23	FY24
Revenues	Actual	Actual	Original	Amended	Budgeted
Property and other County taxes	\$-	\$-	\$-	\$-	\$-
Intergovernmental	-	-	-	-	-
Charges for service	36,056	33,913	31,000	31,000	22,000
Use of money and property	485	883	400	3,400	1,600
Miscellaneous	-	-	-	-	-
Total revenues	\$36,541	\$34,796	\$31,400	\$34,400	\$23,600
Expenditures					
Operating:					
Public Safety and Legal Services	\$-	\$-	\$-	\$-	\$-
Governmental Services to Residents	223	2,226	64,000	64,000	48,500
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	\$223	\$2,226	\$64,000	\$64,000	\$48,500
Excess (deficiency) of revenues over (under) expenditures	\$36,318	\$32,570	\$(32,600)	\$(29,600)	\$(24,900)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$-	\$-	\$-	\$-	\$-
Net Change in Fund Balances	\$36,318	\$32,570	\$(32,600)	\$(29,600)	\$(24,900)
Fund balances, beginning of year	\$84,872	\$121,190	\$113,946	\$153,760	\$121,037
FUND BALANCES - End of year	\$121,190	\$153,760	\$81,346	\$124,160	\$96,137

RECORDER'S RECORDS MANAGEMENT FUND BUDGETED REVENUES by SOURCE



RECORDER'S RECORDS MANAGEMENT FUND BUDGETED EXPENDITURES by PROGRAM



SPECIAL RESOURCE ENHANCEMENT (REAP) FUND NARRATIVE

The County's Special Resource Enhancement Fund (Department 32, Fund 09) 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

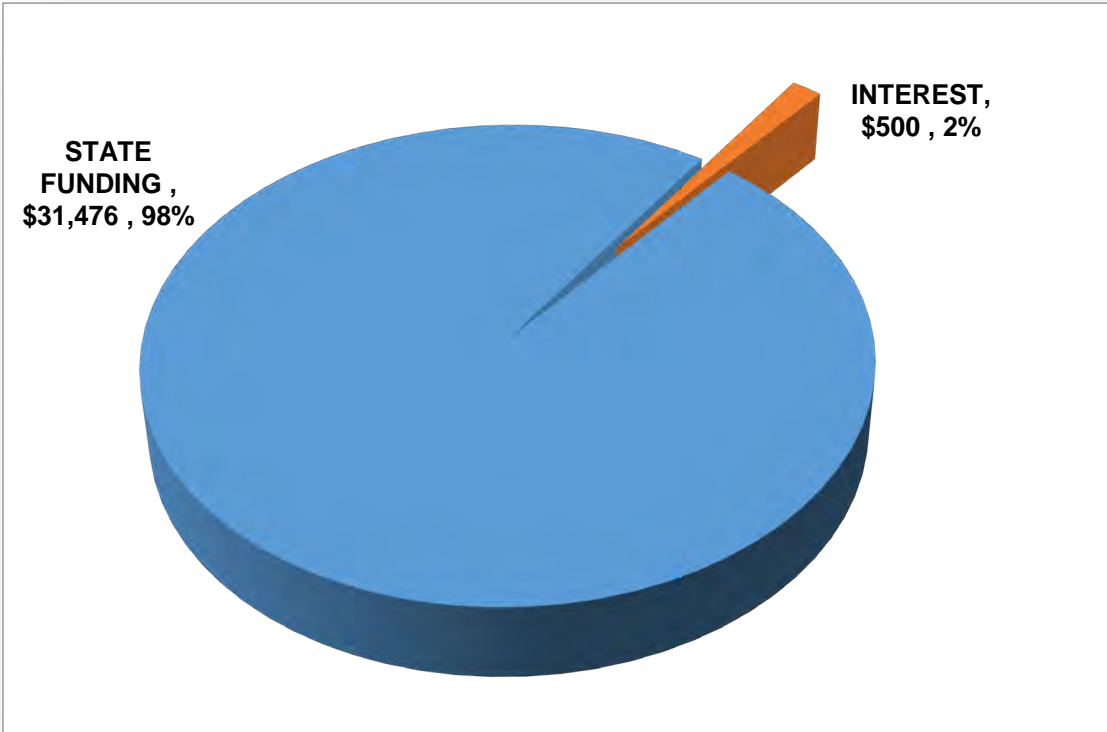
The annual REAP allocation that is available to County Conservation Boards is 20% of the total amount, which is administered by the IDNR. This 20% is divided into three categories: a competitive grant program, an equal per-county distribution, and per capita (county population) distribution. The County 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.

FY24 revenues for the REAP Fund are budgeted at \$31,976, the same as in FY23. Expenses for FY24 are budgeted at \$40,000, the same as in FY24. The fund balance is budgeted to be \$298,372 in FY24.

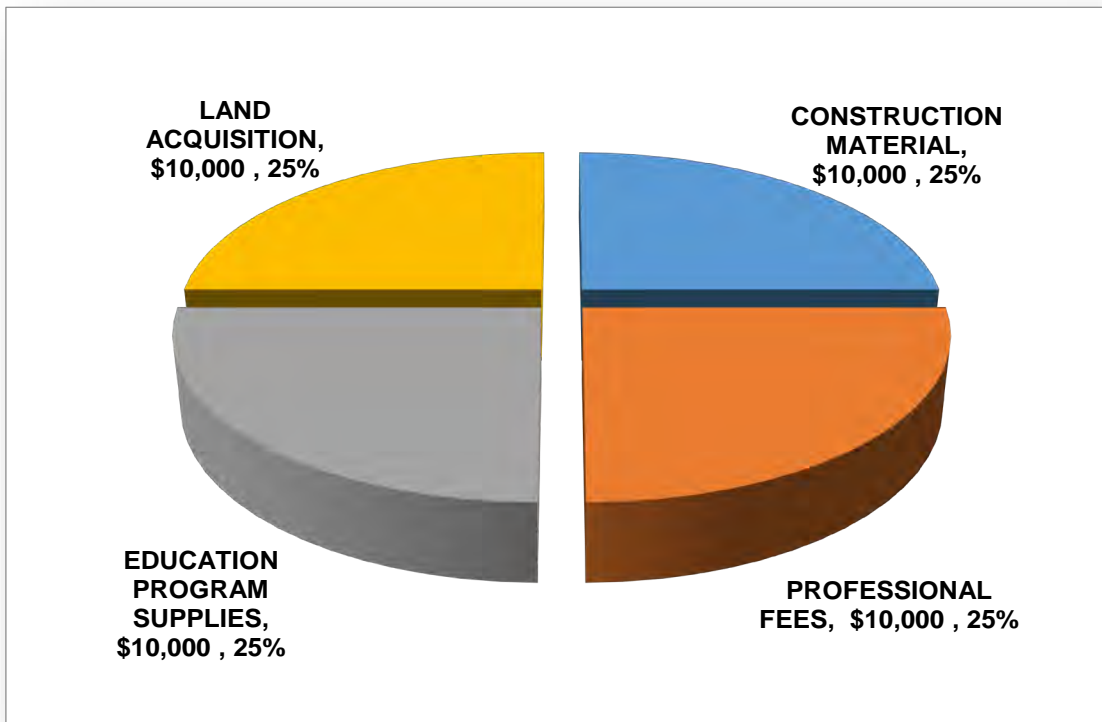
SPECIAL RESOURCE ENHANCEMENT FUND CASH STATEMENT

Revenues	FY21 Actual	FY22 Actual	FY23 Original	FY23 Amended	FY24 Budgeted
Property and other County taxes	\$-	\$-	\$-	\$-	\$-
Intergovernmental	38,211	40,584	31,476	31,476	31,476
Charges for service	-	-	-	-	-
Use of money and property	1,577	1,590	500	500	500
Miscellaneous	-	-	-	-	-
Total revenues	\$39,788	\$42,174	\$31,976	\$31,976	\$31,976
Expenditures					
Operating:					
County Environment and Education	\$-	\$-	\$-	\$-	\$-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Capital projects	85,127	19,581	40,000	60,000	40,000
Total expenditures	\$85,127	\$19,581	\$40,000	\$60,000	\$40,000
Excess (deficiency) of revenues over (under) expenditures	\$(45,339)	\$22,593	\$(8,024)	\$(28,024)	\$(8,024)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	\$-	\$-	\$-	\$-	\$-
Net Change in Fund Balances	\$(45,339)	\$22,593	\$(8,024)	\$(28,024)	\$(8,024)
Fund balances, beginning of year	\$357,166	\$311,827	\$313,010	\$334,420	\$323,723
FUND BALANCES - End of year	\$311,827	\$334,420	\$304,986	\$306,396	\$315,699

SPECIAL RESOURCE ENHANCEMENT FUND BUDGETED REVENUES by SOURCE



SPECIAL RESOURCE ENHANCEMENT FUND 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 152,000 residents in a response area of close to

623 square miles. Johnson County Ambulance maintains a fleet of eight ambulances. JCAS staffs four ambulances 24 hours a day, a fifth ambulance staffed 16 hours a day, and a sixth 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. 5.0 FTE paramedics or EMTs work at the GuideLink Center.

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)

FY24 Budgetary Goals:

- Goal:** Replace oxygen tanks with oxygen generating system.
Measurable outcome: Reduce oxygen costs by 80% and increase safety.
- Goal:** Add staff to management team and provide leadership skills with leadership pay differential.
Measurable outcome: Provide supervision to staff at less cost than adding a supervisor FTE. Increase staff retention.

Budget Highlights for FY24:

- Increase in budgeted revenues of \$844,496 or 17.3% compared to FY23 due to increase fees and collections of medicare and medicaid payments
- Increase in budgeted personnel expenditures of \$434,132 or 6.2% compared to FY23 mainly due to adding additional staff
- Increase in total expenses of \$719,050 or 8.6% compared to FY23 mainly due to adding 4.0 FTE Paramedics and medicare and medicaid reimbursements to be paid to the state for collection efforts
- Will replace 1 ambulance and heart monitor as usual and will replace 1 power cot and stair chair for a total of \$646,377. Replacement ambulance vehicle cost increase of about \$200,000.

AMBULANCE DEPARTMENT (continued)

Ambulance Financial Summary Table:

Ambulance	Department 01					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	2,954,553	3,934,249	3,018,504	3,400,000	381,496	12.6%
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,871,401	2,110,379	1,860,500	2,215,500	355,000	19.1%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	10,406	(51,330)	-	108,000	108,000	100.0%
Other Financing Sources	-	-	-	-	-	
Total	\$4,836,360	\$5,993,298	\$4,879,004	\$5,723,500	\$844,496	17.3%
Expenses:						
Personnel	4,425,142	5,180,111	6,974,675	7,408,807	434,132	6.2%
Operating	761,607	853,830	975,708	986,509	10,801	1.1%
Capital /Technology	349,046	622,809	372,260	646,377	274,117	73.6%
Total	\$5,535,795	\$6,656,750	\$8,322,643	\$9,041,693	\$719,050	8.6%

Ambulance Performance Measure:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Ambulance:						
# of service calls	16,000	15,300	14,294	12,878	11,788	11,752

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.

FY24 Budgetary Goals:

- Goal:** Develop community violence prevention program
Measurable outcome: Receive ARPA funding for Director position.
- Goal:** Increase community engagement
Measurable outcome: Receive \$10,000 in funding to hold community sessions

Budget Highlights for FY24:

- Decrease in budgeted revenues of \$136,000 or 25.3% compared to FY23
- Increase in budgeted personnel expenses of \$34,920 or 0.8% compared to FY23 mainly due to addition of an Assistant County Attorney for criminal prosecution
- Decrease in budgeted technology expenses of \$158,200 or 76.5% compared to FY23 due to new software in FY23 and not in FY24

COUNTY ATTORNEY'S OFFICE (continued)

County Attorney Financial Summary Table:

Attorney	Department 02					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	584,810	569,741	538,600	402,600	(136,000)	-25.3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	472	12	800	800	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	586	1,773	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	\$585,868	\$571,527	\$539,400	\$403,400	-\$136,000	-25.2%
Expenses:						
Personnel	3,511,032	3,762,878	4,469,138	4,504,058	34,920	0.8%
Operating	48,613	71,070	117,682	123,682	6,000	5.1%
Capital/Technology	24,680	44,973	206,700	48,500	(158,200)	-76.5%
Total	\$3,584,325	\$3,878,921	\$4,793,520	\$4,676,240	-\$117,280	-2.4%

County Attorney Performance Measures:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
County Attorney:						
# of all indictable offense cases	2950	2,727	2,270	2,226	2,578	3,070
# of OWI cases	1,055	1,015	734	720	911	1,130
# of domestic abuse assault cases	235	225	234	230	214	224

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.

FY24 Budgetary Goals:

- 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.

Budget Highlights for FY24:

- Increase in budgeted revenues of 154,085 or 159.7% from the FY23 budget. The increase is mainly due more elections in FY24.
- Decrease in budget personnel costs slightly of \$67,108 or 2.5%.
- Increase in budgeted operations expenses of \$16,652 or 6.2% compared to FY23 mainly due to a primary election in FY24.
- Decrease in budgeted technology expenses slightly of \$2,330 or 2.5%.

COUNTY AUDITOR'S OFFICE (continued)

County Auditor Financial Summary Table:

Auditor/Accounting & Elections	Department 03 & 33					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	113,406	185,940	84,860	237,045	152,185	179.3%
Licenses & Permits	2,185	10,909	9,450	10,100	650	6.9%
Charges for Services	2,368	3,976	2,200	3,450	1,250	56.8%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	336,275	284	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	\$454,234	\$201,109	\$96,510	\$250,595	\$154,085	159.7%
Expenses:						
Personnel	2,329,374	2,212,488	2,720,432	2,653,324	(67,108)	-2.5%
Operating	403,410	269,613	268,034	284,686	16,652	6.2%
Capital/Technology	101,497	115,624	94,505	92,175	(2,330)	-2.5%
Total	\$2,834,281	\$2,597,725	\$3,082,971	\$3,030,185	-\$52,786	-1.7%

County Auditor Performance Measures:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Auditor/Elections:						
# of payment claims processed	22,000	23,750	21,500	19,734	20,701	22,055
# of registered voters	90,000	71,452	88,093	88,400	97,739	94,148

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 position is considered a 3/4 time position and they are paid approximately 75% of the County Auditor, Recorder, and Treasurer.

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

FY24 Budgetary Goals:

1. **Goal:** Complete 80% of staff performance goals
Measurable outcome: Increased productivity and skills
2. **Goal:** Implement staffing at the Historic Poor farm
Measurable outcome: Hire Farm and Food Manager, Local Foods Assistant, and Program and Events Coordinator

BOARD OF SUPERVISORS OFFICE (continued)

Budget Highlights for FY24:

- No change in budgeted revenues compared to FY23
- Increase in budgeted personnel expenses of \$35,600 or 1.8% compared to FY23 due to addition of 1.0 FTE Event and Program Assistant for the Historic Poor Farm
- Increase in budgeted technology expenses of \$72,361 or 68.4% for added grant management software.

Board of Supervisors Financial Summary Table:

Board of Supervisors	Department 05					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	480	1,517	800	800	-	0.0%
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	\$480	\$1,517	\$800	\$800	\$0	0.0%
Expenses:						
Personnel	1,243,953	1,529,188	2,029,463	2,065,063	35,600	1.8%
Operating	26,807	70,714	99,240	90,760	(8,480)	-8.5%
Capital/Technology	48,639	194,548	105,821	178,182	72,361	68.4%
Total	\$1,319,399	\$1,794,450	\$2,234,524	\$2,334,005	\$99,481	4.5%

Board of Supervisors Performance Measure:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Board of Supervisors:						
# of meetings attended by elected Board of Supervisors	143	143	145	161	199	198

CENTRAL SERVICES DEPARTMENT

Department Description:

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 FY24:

- Decrease in budgeted revenues of \$1,391,124 or 2.6% compared to FY23 mainly due to less in bond proceeds
- Increase in budgeted personnel expenses of \$690,786 or 1441% compared to FY23 mainly due to an increase in non-bargaining merit expenses
- Decrease in budgeted operations expenses of \$50,414 or 4.3% compared to FY23 due to less in consulting fees
- Since we don't know what each individual employee merit pay increase or sick and vacation payout will be during the budget process, the total estimated merit pay amount and the sick and vacation payout amount is budgeted in this department. Then for the spring amendment, we move that actual amount out to each department and make the budgeted items in this department zero. This shows up on the table below on the personnel line.

Central Services Department Financial Summary Table:

Central Services	Department 18					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	31,560,559	31,847,701	32,389,259	32,839,752	450,493	1.4%
Intergovernmental	19,029,598	1,891,924	1,725,209	1,460,830	(264,379)	-15.3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	548,643	601,960	1,898,125	1,596,988	(301,137)	-15.9%
Miscellaneous	312,551	578,339	303,180	323,180	20,000	6.6%
Other Financing Sources	17,540,028	19,057,300	16,865,500	15,569,399	(1,296,101)	-7.7%
Total		\$53,977,223	\$53,181,273	\$51,790,149	-\$1,391,124	-2.6%
Expenses:						
Personnel	19,972	39,196	47,950	738,736	690,786	1440.6%
Operating	907,221	1,091,906	1,167,129	1,116,715	(50,414)	-4.3%
Capital/Technology	-	-	-	-	-	
Total	\$927,193	\$1,131,102	\$1,215,079	\$1,855,451	\$640,372	52.7%

CONSERVATION DEPARTMENT



Department Description:

[The Conservation Department](#) strives to provide county residents access to the highest quality healthy natural areas, outdoor recreation opportunities and conservation education. These services are provided at more than 18 sites throughout Johnson County including natural areas, parks, preserves, and trails. The Conservation Department headquarters are located at the 1,062 acre F.W. Kent Park, with additional operations centers located at Cangleska Wakan, Pechman Creek Delta, and Sutliff.

FY24 Budgetary Goals:

- 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.

Budget Highlights for FY24:

- No change in budgeted revenues for FY24 compared to FY23
- Increase in personnel expenses of \$204,511 or 6.4% due to the addition of 3.0 FTE Natural Resource Technicians
- Increase in operations expenses of \$23,340 or 4.9% due to inflationary cost increase for materials and supplies

CONSERVATION DEPARTMENT (continued)

Conservation Department Financial Summary Table:

Conservation	Department 24					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-		-	-	
Licenses & Permits	-	-		-	-	
Charges for Services	209,205	215,513	245,440	245,440	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	15,114	6,095	8,560	8,560	-	0.0%
Other Financing Sources	1,947	6,005	4,000	4,000	-	0.0%
Total	\$226,266	\$227,614	\$258,000	\$258,000	\$0	0.0%
Expenses:						
Personnel	2,565,521	2,721,493	3,191,328	3,395,839	204,511	6.4%
Operating	424,041	423,210	478,110	501,450	23,340	4.9%
Capital/Technology	171,259	12,959	17,278	14,822	(2,456)	-14.2%
Total	\$3,160,821	\$3,157,663	\$3,686,716	\$3,912,111	\$225,395	6.1%

Conservation Department Performance Measures:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Conservation:						
# of camper nights	9,000	9,650	9,548	9,548	6,185	4,390
# of acres managed	2,863	2,747	2,747	2,637	2,476	2,389

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

FY24 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).

Budget Highlights for FY24:

- No revenues are budgeted, which is unchanged from FY23
- Increase in budgeted personnel expenses of \$66,535 or 14.2% compared to FY23 due to a full year of the Budget Analyst position that started in January 2023.
- Increase in budgeted operations expenses of \$1,780 or 12.0% due to inflationary increase for materials and supplies

FINANCE DEPARTMENT (continued)

Finance Department Financial Summary Table:

Finance	Department 15					
	FY2021	FY2022	FY2023	FY2024	\$	%
	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	\$0	\$0	0.0%
Expenses:						
Personnel	371,763	389,567	468,410	534,945	66,535	14.2%
Operating	4,046	5,542	14,850	16,630	1,780	12.0%
Capital/Technology	15,143	6,240	24,646	22,146	(2,500)	-10.1%
Total	\$390,952	\$401,349	\$507,906	\$573,721	\$65,815	13.0%

Finance Department Performance Measures:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Finance:						
# of GFOA Awards received (COA, Budget Award)	1	2	2	2	2	2
# of findings and questioned costs on federal awards	0	0	0	0	0	0

GENERAL BASIC GRANTS DEPARTMENT

Department Description:

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

Social Services grants:

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

Economic Development & Quality of Life grants:

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

Budget Highlights for FY24:

- Decrease in budgeted revenues of \$24,710 or 46.9% compared to FY23 due to less in federal grants
- Increase in budgeted operating expenses of \$338,017 or 4.6% compared to FY23 mainly due to increased JECC, Poverty Initiative, and Economic Development costs

General Basic Grants Department Financial Summary Table:

General Basic Grants	Department 20					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	122,422	60,298	52,710	28,000	(24,710)	-46.9%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	\$122,422	\$60,298	\$52,710	\$28,000	-\$24,710	-46.9%
Expenses:						
Personnel	-	-	-	-	-	
Operating	6,752,681	7,455,110	7,341,040	7,679,057	338,017	4.6%
Capital/Technology	-	-	-	-	-	
Total	\$6,752,681	\$7,455,110	\$7,341,040	\$7,679,057	\$338,017	4.6%

GUIDELINK CENTER DEPARTMENT



Department Description:

The GuideLink Center Department is a facility established in fiscal year 2021 to assist people who are having a substance abuse crisis or mental health crisis and keep them from going to jail or the hospital emergency room. The county provides operational funding for the facility as well as medical attention via paramedics through the county ambulance service. The county contracts with several service providers, one of which manages the facility operations.

Information about the facility can be found here: <https://guidelinkcenter.org/>

FY24 Budgetary Goals:

- Goal:** Decrease county allocation for operations
Measurable outcome: Reduced county expenses for GuideLink operations
- Goal:** Decrease county allocation for substance services
Measurable outcome: Reduced staffing and costs

Budget Highlights for FY24:

- No budgeted revenues in FY24
- Increase in budgeted expenditures of \$21,282 or 2.7% compared to FY23 due to higher triage and detox costs

GUIDELINK CENTER DEPARTMENT (continue)

GuideLink Center Department Financial Summary Table:

GuideLink Center	Department 26					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	2,218	271,363	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	\$2,218	\$271,363	\$0	\$0	\$0	0.0%
Expenses:						
Personnel	-			6,967	6,967	N/A
Operating	387,292	652,479	782,561	796,876	14,315	1.8%
Capital/Technology	-				-	
Total	\$387,292	\$652,479	\$782,561	\$803,843	\$21,282	2.7%

HISTORIC POOR FARM DEPARTMENT



Department Description:

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 FY24:

- Decrease in budgeted revenues of \$5,000 or 33.3% compared to FY23 due to no hay production and sales
- Decrease in budgeted operating expenditures of \$107,700 or 63.1% compared to FY23 reduced consultation services
- Decrease in budgeted capital expenditures of \$333,700 or 19.8% compared to FY23 due to less in building construction

Historic Poor Farm Department Financial Summary Table:

Historic Poor Farm	Department 25					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	2,250	3,560	22,500	22,500	-	0.0%
Miscellaneous	4,000	8,915	15,000	10,000	(5,000)	-33.3%
Other Financing Sources	-	-	-	-	-	-
Total	\$6,250	\$12,475	\$37,500	\$32,500	-\$5,000	-13.3%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	42,947	82,318	170,800	63,100	(107,700)	-63.1%
Capital/Technology	547,667	1,842,200	1,681,700	1,348,000	(333,700)	-19.8%
Total	\$590,614	\$1,924,518	\$1,852,500	\$1,411,100	-\$441,400	-23.8%

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

FY24 Budgetary Goals:

1. **Goal:** Provide short term disability insurance
Measurable outcome: Zero cost to county if 20% of staff sign up.
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:** Provide \$1,000 annual childcare benefit through flexible spending account reimbursement
Measurable outcome: \$50,000 less in employer savings on payroll taxes

Budget Highlights for FY24:

- No change in budgeted revenues for FY24 compared to FY23.
- Minimal increase in budgeted personnel costs of \$5,835 or 0.8% compared to FY23 mainly due to increase in health insurance costs
- Minimal increase in budgeted operations expenses of \$585 or 0.9% compared to FY23.
- Increase in budgeted technology expenses of \$2,493 or 18.1% mainly due to addition of survey software

HUMAN RESOURCES DEPARTMENT (continued)

Human Resources Department Financial Summary Table:

Human Resources	Department 06					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	3,006	5,100	5,100	-	0.0%
Licenses & Permits	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	\$0	\$3,006	\$5,100	\$5,100	\$0	0.0%
Expenses:						
Personnel	501,161	548,098	721,831	727,666	5,835	0.8%
Operating	28,166	38,343	67,827	68,412	585	0.9%
Capital/Technology	10,512	23,453	13,749	16,242	2,493	18.1%
Total	\$539,839	\$609,893	\$803,407	\$812,320	\$8,913	1.1%

Human Resources Department Performance Measure:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Human Resources:						
# new hires processed	179	118	77	45	31	34

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

FY24 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.

Budget Highlights for FY24:

- Decrease in budgeted revenues of \$63,000 or 54.8% compared to FY23 due to increased fees in FY23 but returned to normal in FY24.
- Increase in budgeted personnel expenditures of \$17,515 or 0.8% compared to FY232 due to normal annual wage increases
- Decrease in general software/hardware expenses of \$18,825 or 1.7% compared to FY23 mainly due to less network hardware purchases in FY24

INFORMATION TECHNOLOGY DEPARTMENT (continued)

Information Technology Department Financial Summary Table:

Information Technology	Department 07 & 40					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	44,000	85,104	115,000	52,000	(63,000)	-54.8%
Licenses & Permits	-	-	-	-	-	
Charges for Services			200	200	-	100.0%
Use of Money & Property	5,758	8,260	38,000	38,000	-	100.0%
Miscellaneous	61,287	27,341	42,000	42,000	-	0.0%
Other Financing Sources	300	2,690	1,000	1,000	-	100.0%
Total	\$111,345	\$123,395	\$196,200	\$133,200	-\$63,000	-32.1%
Expenses:						
Personnel	1,538,629	1,528,912	2,260,639	2,278,154	17,515	0.8%
Operating	7,532	159,568	22,080	22,080	-	0.0%
Capital/Technology	1,041,698	932,690	1,100,839	1,082,014	(18,825)	-1.7%
Total	\$2,587,859	\$2,621,170	\$3,383,558	\$3,382,248	-\$1,310	-0.0%

Information Technology Department Performance Measure:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Information Technology:						
# of work orders processed	2,400	2,354	1,800	1,592	1,811	1,761

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.

FY24 Budgetary Goals:

- Goal:** Maintain NAME accreditation in 2024
Measurable outcome: Accreditation status maintained
- Goal:** Meet FY23 revenue and expenditure amounts as demand for ME services increases
Measurable outcome: FY23 revenues and expenditures do not increase in FY24
- Goal:** Maintain current staffing levels
Measurable outcome: Reduction in overtime costs

Budget Highlights for FY24:

- Minimal change in budgeted revenues of \$291,290 compared to FY23
- Decrease in budgeted personnel expenditures of \$55,538 or 6.8% compared to FY23 due to less in part time wages
- Minimal increase in budgeted operations expenses of \$3,500 or 0.8% compared to FY23 due to inflationary increase in materials and supplies

MEDICAL EXAMINER DEPARTMENT (continued)

Medical Examiner Department Financial Summary Table:

Medical Examiner	Department 10					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	147,681	113,573	200,850	200,850	-	0.0%
Licenses & Permits	93,850	103,633	90,300	90,300	-	0.0%
Charges for Services	60	205	200	140	(60)	-30.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	165	-	-	-	-	
Total	\$241,756	\$217,411	\$291,350	\$291,290	-\$60	-0.0%
Expenses:						
Personnel	640,388	649,244	819,460	763,922	(55,538)	-6.8%
Operating	392,714	400,476	450,005	453,505	3,500	0.8%
Capital/Technology	118,474	-	3,830	3,830	-	0.0%
Total	\$1,151,576	\$1,049,720	\$1,273,295	\$1,221,257	-\$52,038	-4.1%

Medical Examiner Department Performance Measure:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Medical Examiner:						
# of cases investigated	2,410	2,425	2,632	2,502	1,965	1,828

MHDS ADMINISTRATIVE SERVICES DEPARTMENT



Department Description:

In 2021 the Iowa Legislature ruled that the counties will no longer assess property taxes for [Mental Health and Disability Services \(MH/DS\)](#) starting with fiscal year 2023. The East Central Region (ECR) will receive state funding for MH/DS services, however the personnel will remain county employees. The county will rename the MH/DS Department to MHDS Admin Services, move it into the General Fund, and change from department 46 to department 43.

MHDS Admin Services 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. MHDS Admin Services 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 intake personnel for an eligibility determination based on the criteria established in the approved ECR Management Plan.

FY24 Budgetary Goals:

- Goal:** Continue to advocate for financial support for GuideLink Center
Measurable Outcome: Obtain continuing/additional funding in the FY23 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

MHDS ADMIN SERVICES DEPARTMENT (continued)

Budget Highlights for FY24:

- Minimal decrease in budgeted revenues of \$7,182 compared to FY23
- Decrease in budgeted personnel costs and operating expenditures of \$16,164 or 1.7% compared to FY23 due to less personnel costs

MHDS Admin Services Department Financial Summary Table:

MHDS Admin Services	Department 43					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	4,828,362	3,090,492	-	-	-	
Intergovernmental	1,001,176	983,975	919,994	912,802	(7,192)	-0.8%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	4,945	-	-	-	
Total	\$5,829,538	\$4,079,412	\$919,994	\$912,802	-\$7,192	-0.8%
Expenses:						
Personnel	741,388	756,735	838,700	833,332	(5,368)	-0.6%
Operating	5,837,341	4,772,624	90,266	79,470	(10,796)	-12.0%
Capital/Technology	-	-	-	-	-	
Total	\$6,578,729	\$5,529,359	\$928,966	\$912,802	-\$16,164	-1.7%

MHDS Admin Services Department Performance Measure:

	Projected FY2023	Projected FY2022	Actual FY2021	Actual FY2020	Actual FY2019	Actual FY2018
MHDS Admin Services:						
# of clients served	600	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. Johnson County has about 40 buildings that the physical plant is responsible for. Included are several road maintenance buildings and several building at the Historic Poor farm.

FY24 Budgetary Goals:

- Goal:** Implement work order and preventive maintenance system
Measurable outcome: \$38,333 cost for software and increase PM materials costs, reduced capital maintenance costs
- Goal:** Hire part time maintenance person for the Historic Poor Farm
Measurable outcome: Reduced contract services for Historic Poor Farm maintenance

Budget Highlights for FY24:

- Decrease in budgeted revenues of \$5,215 or 17.8% compared to FY23 due to a decrease in rent received from a cellular tower
- Increase in budgeted personnel costs of \$71,616 or 6.2% compared to FY23 due to an addition of 1.0 FTE Maintenance Worker I
- Increase in budgeted operating expenses of \$36,362 or 3.3% due to inflationary increase in supplies and services
- Increase in budgeted capital expenditures of \$72,333 or 603% compared to FY23 due to equipment for the new Maintenance Worker I position.

PHYSICAL PLANT DEPARTMENT (continued)

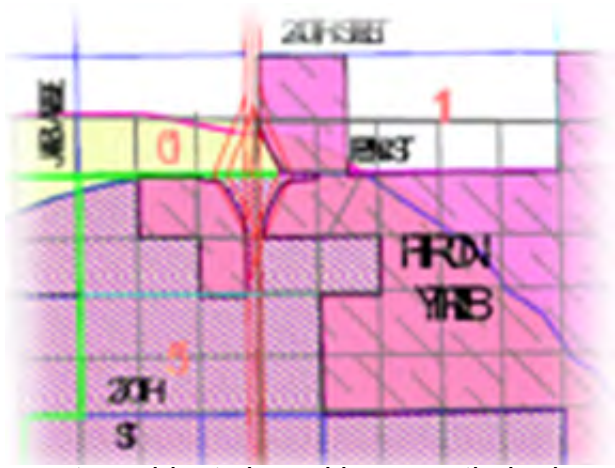
Physical Plant Department Financial Summary Table:

Physical Plant	Department 17					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	10	35	-	-	-	
Use of Money & Property	17,551	10,069	16,015	10,800	(5,215)	-32.6%
Miscellaneous	10,432	10,092	13,300	13,300	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	\$27,993	\$20,195	\$29,315	\$24,100	-\$5,215	-17.8%
Expenses:						
Personnel	686,124	909,647	1,145,941	1,217,557	71,616	6.2%
Operating	696,600	781,797	1,107,380	1,143,742	36,362	3.3%
Capital/Technology	59,562	49,894	12,000	84,333	72,333	602.8%
Total	\$1,442,286	\$1,741,338	\$2,265,321	\$2,445,632	\$180,311	8.0%

Physical Plant Department Performance Measures:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Physical Plant:						
# of PM inspections done	400	30	N/A	N/A	N/A	N/A
# of work orders processed	450	450	411	364	N/A	N/A

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.

FY24 Budgetary Goals:

- Goal:** Abate all violation of the zoning code
Measurable outcome: Increase in zoning costs
- Goal:** Complete Silurian Aquifer study
Measurable outcome: Increased PDs costs

Budget Highlights for FY24:

- Decrease in budgeted revenues of \$19,950 or 5.3% compared to FY23 due to reduced fees and grant revenue
- Increase in budgeted personnel expenses of \$91,420 or 6.4% compared to FY23 due to a full year of a new FY23 position
- Decrease in budgeted operating expenses of \$37,378 or 8.1% compared to FY23 mainly due to less cost for the Silurian Aquifer water study
- Increase in budgeted technology expenses of \$278,658 or 100% compared to FY23 due to the addition of permitting software, replacement of a GPS unit, and replacement of a vehicle

PLANNING, DEVELOPMENT & SUSTAINABILITY DEPARTMENT (continued)

Planning, Development & Sustainability Department Financial Summary Table:

Planning, Development, & Sustainability	Department 19					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	5,500	5,500	30,500	5,500	(25,000)	-82.0%
Licenses & Permits	326,039	429,660	316,000	301,000	(15,000)	-4.7%
Charges for Services	55,664	46,963	28,260	48,310	20,050	70.9%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	60	30	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	\$387,263	\$482,153	\$374,760	\$354,810	-\$19,950	-5.3%
Expenses:						
Personnel	1,104,440	1,162,084	1,436,084	1,527,504	91,420	6.4%
Operating	42,859	129,634	462,167	424,789	(37,378)	-8.1%
Capital/Technology	72,489	-	-	278,658	278,658	100.0%
Total	\$1,219,788	\$1,291,717	\$1,898,251	\$2,230,951	\$332,700	17.5%

Planning, Development & Sustainability Department Performance Measure:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Planning, Development & Sustainability						
# of building permits issued	500	400	400	365	542	447

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.

FY24 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.
Measurable Outcome: Produce more accurate budget each year

Budget Highlights for FY24:

- Decrease in budgeted revenues of \$378,820 or 13.1% compared to FY23 mainly due to a decrease in grant funding.
- Increase in budgeted personnel expenses of \$201,639 or 4.1% compared to FY23 due to annual wage increases
- Decrease in budgeted operating expenses of \$513,171 or 34.1% compared to FY23 due to decreased grant programming
- Increase in budgeted technology expenses of \$6,313 or 135% compared to FY23 due to increased software costs

PUBLIC HEALTH DEPARTMENT (continued)

Public Health Department Financial Summary Table:

Public Health	Department 04					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	2,437,500	2,409,415	2,312,876	2,047,331	(265,545)	-11.5%
Licenses & Permits	372,984	408,659	381,000	417,000	36,000	9.4%
Charges for Services	4,857	2,734	4,900	4,025	(875)	-17.9%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	52,849	46,522	183,050	34,650	(148,400)	-81.1%
Other Financing Sources	-	-	-	-	-	
Total	\$2,868,190	\$2,867,330	\$2,881,826	\$2,503,006	-\$378,820	-13.1%
Expenses:						
Personnel	4,572,791	4,307,745	4,969,821	5,171,460	201,639	4.1%
Operating	827,459	1,161,416	1,503,144	989,967	(513,177)	-34.1%
Capital/Technology	30,068	1,399	4,688	11,000	6,313	134.7%
Total	\$5,430,318	\$5,470,560	\$6,477,653	\$6,172,427	-\$305,226	-4.7%

Public Health Department Performance Measures:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Public Health:						
# children receiving health services	4,750	4,520	4,116	3,619	2,905	5,220
# of hours spent on disease investigation	5,430	3,936	6,240	18,984	4,843	3,595
# of food inspections	1,200	1,180	1,105	766	864	1,159

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.

FY24 Budgetary Goals:

- Goal:** Scan all DNR registration/renewal forms instead of paper filing
Measurable outcome: Streamlined process for workflow, easier archive and retrieval functions
- Goal:** Scan marriage applications for which couples retrieved their prepared certificate forms, but never returned post-ceremony certificates of marriage.
Measurable outcome: Easier retrieval and tracking of marriages that may never have been solemnized.

Budget Highlights for FY24:

- Increase in budgeted revenues of \$130,615 or 14.3% compared to FY23 due to a increase in the number of documents being recorded and document stamps being completed
- Decrease in budgeted personnel expenses of \$64,207 or 7.1% compared to FY23 due to a vacant position being removed
- Budgeted operating expenses and technology expenses are unchanged compared to FY23

COUNTY RECORDER'S OFFICE (continued)

County Recorder's Office Financial Summary Table:

Recorder	Department 11					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,252,895	1,262,790	910,535	1,040,350	129,815	14.3%
Uses of Money & Property	1,144	1,517	900	1,700	800	88.9%
Miscellaneous	-	30	65	65	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	\$1,254,039	\$1,264,337	\$911,500	\$1,042,115	\$130,615	14.3%
Expenses:						
Personnel	713,023	770,420	905,296	841,089	(64,207)	-7.1%
Operating	15,435	18,511	34,289	34,289	-	0.0%
Capital/Technology	28,332	28,332	28,500	28,500	-	0.0%
Total	\$756,790	\$817,264	\$968,085	\$903,878	-\$64,207	-7.1%

County Recorder's Office Performance Measure:

	Projected	Estimated	Actual	Actual	Actual	Actual
	FY2024	FY2023	FY2022	FY2021	FY2020	FY2019
Recorder:						
# of transactions processed	33,000	34,000	56,943	53,992	47,560	47,742

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.

FY24 Budgetary Goals:

- Goal:** Reduce overtime and increase FTE
Measurable outcome: Additional FTE and reduced overtime costs
- Goal:** Purchase fleet software for managing vehicle repairs and maintenance
Measurable outcome: Reduction in repair costs and fewer vehicle replacements

Budget Highlights for FY24:

- Increase in budgeted revenues of \$250,165 or 9.0% compared to FY23 due to an increase in city transportation contracts
- Increase in budgeted personnel expenditures of \$79,349 or 2.3% compared to FY23 due to the addition of 1.0 FTE SEATS Driver
- Increase in budgeted operations expenses of \$299,875 or 29.8% compared to FY23 mainly due to increased costs for fuel and vehicle parts
- Increase in budgeted capital expenses of \$79,240 or 54.1% compared to FY23 due to the county's portion of replacing 2 buses

SEATS PARATRANSIT & FLEET DEPARTMENT (continued)

SEATS Paratransit & Fleet Department Financial Summary Table:

SEATS/Fleet	Department 12					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,672,331	2,389,872	2,220,725	2,482,890	262,165	11.8%
Licenses & Permits	-	-	-	-	-	
Charges for Services	49,805	135,848	202,000	188,200	(13,800)	-6.8%
Uses of Money & Property	406	792	1,000	1,400	400	40.0%
Miscellaneous	155,375	167,507	357,100	365,500	8,400	2.4%
Other Financing Sources	18,756	4,032	12,000	5,000	(7,000)	-58.3%
Total	\$1,896,673	\$2,698,050	\$2,792,825	\$3,042,990	\$250,165	9.0%
Expenses:						
Personnel	2,800,422	2,894,074	3,472,805	3,552,154	79,349	2.3%
Operating	536,642	752,198	1,006,360	1,306,235	299,875	29.8%
Capital/Technology	185,177	103,466	146,350	225,590	79,240	54.1%
Total	\$3,522,241	\$3,749,738	\$4,625,515	\$5,083,979	\$458,464	9.9%

SEATS Paratransit & Fleet Department Performance Measures:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
SEATS/Fleet:						
# of trips	110,000	90,000	71,000	33,000	95,711	130,238
# of fleet workorders	650	650	660	662	766	815

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. See Secondary Roads Fund page [115](#).

FY24 Budgetary Goals:

- Goal:** Hire an Assistant to the County Engineer
Measurable outcome: Reduced outside service costs
- Goal:** Hire Engineering Tech I
Measurable outcome: Reduced workload seamless transition from pending retirements
- Goal:** Develop on-line permitting process
Measurable outcome: Electronic on-line permitting process

SECONDARY ROADS DEPARTMENT (continued)

Budget Highlights for FY24:

- Decrease in budgeted revenues of \$1,152,310 or 14.6% compared to FY23 mainly due to a decrease in road use taxes
- Decrease in budgeted personnel expenditures of \$22,746 or 0.4% compared to FY23 due to lower PT wages
- Decrease in budgeted operations expenses of \$2,102,749 or 21.6% compared to FY23 due reduced amount of road maintenance materials
- Increase in budgeted capital expenses of \$6,302,500 or 313% compared to FY23 due to an increase in road and bridge construction projects for FY24

Secondary Roads Department Financial Summary Table:

Secondary Roads	Department 49					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	8,768,949	7,224,121	7,785,129	6,687,512	(1,097,617)	-14.1%
Licenses & Permits	6,650	27,175	73,000	39,000	(34,000)	-46.6%
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	43,966	55,798	44,700	31,507	(13,193)	-29.5%
Other Financing Sources	16,770	126,105	15,000	7,500	(7,500)	-50.0%
Total	\$8,836,335	\$7,433,198	\$7,917,829	\$6,765,519	-\$1,152,310	-14.6%
Expenses:						
Personnel	5,016,940	5,225,811	5,737,989	5,715,243	(22,746)	-0.4%
Operating	5,213,765	5,587,648	9,756,845	7,654,096	(2,102,749)	-21.6%
Capital/Technology	2,701,330	91,115	2,015,155	8,317,655	6,302,500	312.8%
Total	\$12,932,035	\$10,904,574	\$17,509,989	\$21,686,994	\$4,177,005	23.9%

Secondary Roads Department Performance Measures:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Secondary Roads:						
# miles of roads plowed	25,000	25,246	31,337	61,359	32,615	80,041
# of structures repaired	70	60	67	65	83	60

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.

FY24 Budgetary Goals:

- Goal:** Hire additional patrol deputies
Measurable outcome: Increased personnel costs, reduced workload for all deputies
- Goal:** Long-term solution for outdated jail and Sheriff's Office building
Measurable outcome: Study of future building and location for jail and Sheriff's Office

COUNTY SHERIFF'S OFFICE (continued)

Budget Highlights for FY24:

- Decrease in budgeted revenues of \$103,145 or 8.4% compared to FY23 due to jail alternatives operational changes and less prisoner fees
- Decrease in budgeted personnel expenses of \$136,081 or 1.1% compared to FY23 due to reduction of jail alternatives staff
- Increase in budgeted operations expenses of \$100,350 or 4.4% compared to FY23 due to new patrol deputy equipments
- Decrease in budgeted capital expenses of \$156,232 or 16.7% compared to FY23 due to no camera replacement in FY24

County Sheriff's Office Financial Summary Table:

Sheriff	Department 08					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	764,927	727,237	915,311	837,166	(78,145)	-8.5%
Licenses & Permits	-	-	-	-	-	-
Charges for Services	340,054	285,686	303,350	278,350	(25,000)	-8.2%
Use of Money & Property	6,239	32,299	6,900	6,900	-	0.0%
Miscellaneous	4,975	19,648	8,500	8,500	-	0.0%
Other Financing Sources	-	-	-	-	-	-
Total	\$1,116,195	\$1,064,869	\$1,234,061	\$1,130,916	-\$103,145	-8.4%
Expenses:						
Personnel	10,383,820	10,819,794	12,750,931	12,614,850	(136,081)	-1.1%
Operating	1,231,590	1,482,198	2,296,339	2,396,689	100,350	4.4%
Capital/Technology	451,777	474,529	935,968	779,736	(156,232)	-16.7%
Total		\$12,776,521	\$15,983,238	\$15,791,275	-\$191,963	-1.2%

County Sheriff's Office Performance Measures:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
County Sheriff:						
# of jail bookings	5,000	4,875	4,671	3,447	4,355	5,298
# of service calls	38,000	36,750	35,224	28,905	32,749	37,551

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.

FY24 Budgetary Goals:

- Goal:** Increase wages of child care professionals in the county
Measurable outcome: Staff workload for processing wage increase reimbursements and increased ARPA expenses
- Goal:** Develop income based affordable housing program
Measurable outcome: Allocate funds from poverty grant to affordable housing initiative

Budget Highlights for FY24:

- Increase in budgeted revenues of \$9,204 or 3.3% compared to FY23 due to increased grant revenue and additional reimbursement revenue
- Increase in budgeted personnel expenses of \$143,847 or 10.8% compared to FY23 due to the addition of 2.0 FTE personnel
- Decrease in budgeted operating expenses of \$355,250 or 20.3% compared to FY23 due to an reduction in general assistance expense to ARPA

SOCIAL SERVICES DEPARTMENT (continued)

Social Services Department Financial Summary Table:

Social Services	Department 45					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	203,292	238,964	251,092	263,296	12,204	4.9%
Licenses & Permits	-	-	-	-	-	
Charges for Services	9,307	8,910	12,000	12,000	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	7,720	13,132	16,500	13,500	(3,000)	-18.2%
Other Financing Sources	-	-	-	-	-	
Total	\$220,319	\$261,006	\$279,592	\$288,796	\$9,204	3.3%
Expenses:						
Personnel	1,071,228	1,159,978	1,330,936	1,474,783	143,847	10.8%
Operating	338,285	1,078,476	1,748,016	1,392,766	(355,250)	-20.3%
Capital/Technology	-	-	-	-	-	
Total	\$1,409,513	\$2,238,454	\$3,078,952	\$2,867,549	-\$211,403	-6.9%

Social Services Department Performance Measure:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Social Services:						
# of households receiving general assistance	1,000	1,000	800	326	536	601

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.

FY24 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.

Budget Highlights for FY24:

- No significant change in budgeted revenues compared to FY23
- Decrease in budgeted personnel expenses of \$10,236 or 2.1% compared to FY23 due to reduced costs
- Decrease in budgeted operating expenses of \$900 or 20.1% compared to FY23 due to reduced expenses in several areas

TARGETED CASE MANAGEMENT DEPARTMENT (continued)

Targeted Case Management Department Financial Summary Table:

Targeted Case Management	Department 42					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	450,516	476,650	491,584	490,830	(754)	-0.2%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	\$450,516	\$476,650	\$491,584	\$490,830	-\$754	-0.2%
Expenses:						
Personnel	458,215	450,483	497,491	487,255	(10,236)	-2.1%
Operating	1,677	2,334	4,475	3,575	(900)	-20.1%
Capital/Technology	-	-	-	-	-	
Total	\$459,892	\$452,817	\$501,966	\$490,830	-\$11,136	-2.2%

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.

FY24 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

Budget Highlights for FY24:

- Increase in budgeted revenues of \$38,000 or 2.8% compared to FY23 due to increased motor vehicle registrations
- Increase in budgeted operating expenses of \$18,100 or 10.5% compared to FY23 due to an increase in postage costs related to increased motor vehicle registrations
- Increase in budgeted technology expenses of \$20,000 or 68.3% compared to FY23 due to an increase in document imaging volume

COUNTY TREASURER'S OFFICE (continued)

County Treasurer's Office Financial Summary Table:

Treasurer	Department 14					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	1,612,505	1,597,451	1,373,245	1,411,245	38,000	2.8%
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	516	348	375	375	-	0.0%
Other Financing Sources	-	-	-	-	-	-
Total	\$1,613,021	\$1,597,799	\$1,373,620	\$1,411,620	\$38,000	2.8%
Expenses:						
Personnel	1,289,139	1,403,139	1,680,854	1,672,003	(8,851)	-0.5%
Operating	137,260	138,222	172,940	191,040	18,100	10.5%
Capital/Technology	27,754	24,724	29,300	49,300	20,000	68.3%
Total	\$1,454,153	\$1,566,086	\$1,883,094	\$1,912,343	\$29,249	1.6%

County Treasurer's Office Performance Measures:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Treasurer:						
# of titles issued	65,015	62,030	59,130	41,838	32,456	34,074
# of registrations issued	185,446	176,646	168,246	176,984	168,554	164,801

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.

FY24 Budgetary Goals:

- Goal:** Hire a Veteran Service Officer
Measurable outcome: Increase outreach, more veterans receiving federal assistance
- Goal:** Connect veterans to federal, state, and county assistance
Measurable outcome: Increased veterans receiving assistance

VETERANS AFFAIRS DEPARTMENT (continued)

Budget Highlights for FY24:

- No change in budgeted revenues compared to FY23
- Increase in budgeted personnel expenditures of \$74,094 or 52.2% compared to FY23 due to additional 1.0 FTE Veterans Service Officer
- No change in operating expenses compared to FY23

Veterans Affairs Department Financial Summary Table:

Veterans Affairs	Department 50					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	10,000	10,869	10,000	10,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	300	700	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	\$10,300	\$11,569	\$10,000	\$10,000	\$0	0.0%
Expenses:						
Personnel	123,164	121,730	142,043	216,137	74,094	52.2%
Operating	36,680	69,875	86,427	86,427	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	\$159,844	\$191,606	\$228,470	\$302,564	\$74,094	32.4%

Veterans Affairs Department Performance Measure:

	Projected FY2024	Estimated FY2023	Actual FY2022	Actual FY2021	Actual FY2020	Actual FY2019
Veteran Affairs:						
# of veteran assistance applications	531	530	495	565	514	475

OTHER COUNTY DEPARTMENTS

AMERICAN RESCUE PLAN ACT (ARPA) DEPARTMENT

[The American Rescue Plan Act \(ARPA\) Department](#) was established in fiscal year 2021 when the federal government awarded the county \$14.9 million for Covid-19 recovery. A year later the county was awarded another \$14.9 million. The department has [several projects](#) outlined for the funding and covers most of the 10 service areas. There are approximately 9.0 FTE paid from ARPA funding but they work in Sheriff's Office, Public Health, Social Services, SEATS/Fleet, and the Board of Supervisor's Office. See more details on the ARPA Fund page [118](#).

Budget Highlights for FY24:

- Decrease in budgeted revenues compared to FY23 due to no city contributions in FY24, however, there is an increase of interest earned on deposits
- Increase in budgeted personnel costs because there was no personnel budgeted in previous years
- Overall decrease in total budgeted expenses of \$120,435 or -1.2% compared to FY23 due to fewer projects in FY24.

ARPA Department Financial Summary Table:

ARPA	Department 35					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	14,678,587	1,193,942	-	(1,193,942)	-100.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	66,104	825,000	600,000	(225,000)	100.0%
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	\$0	\$14,744,691	\$2,018,942	\$600,000	-\$1,418,942	100.0%
Expenses:						
Personnel	-	128,845	45,000	1,069,606	1,024,606	100.0%
Operating	-	61,305	8,115,800	4,073,223	(4,042,577)	-49.8%
Capital/Technology	-	185,776	1,223,000	4,470,000	3,247,000	265.5%
Total	\$0	\$375,926	\$9,383,800	\$9,612,829	\$229,029	2.4%

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 FY24:

- No change in the budgeted revenues compared to FY23
- No change in budgeted expenses compared to FY23

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

Court Services - County Attorney		Department 28				
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	8,404	8,400	4,000	4,000	-	0.0%
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	394	82	500	500	-	0.0%
Other Financing Sources	-	-	-	-	-	-
Total	\$8,798	\$8,482	\$4,500	\$4,500	\$0	0.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	56,740	129,298	239,850	239,850	-	0.0%
Capital/Technology	-	-	-	-	-	-
Total	\$56,740	\$129,298	\$239,850	\$239,850	\$0	0.0%

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 FY24:

- No change in budgeted revenues from FY23
- No change in budgeted expenditures from FY23

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

Court Services - Sheriff	Department 47					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	423	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
Total	\$423	\$0	\$0	\$0	\$0	0.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	9,572	6,100	44,200	44,200	-	0.0%
Capital/Technology	-	-	-	-	-	-
Total	\$9,572	\$6,100	\$44,200	\$44,200	\$0	0.0%

GENERAL SUPPLEMENTAL DEPARTMENT

The General Supplemental 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 FY24:

- Increase in budgeted revenues of \$832,734 or 12.9% compared to FY23 due to increased taxes
- No change in budgeted expenses compared to FY22 because the JECC bonds have matured

General Supplemental Department Financial Summary Table:

General Supplemental	Department 21					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	2,341,082	1,381,349	4,932,762	5,700,512	767,750	15.6%
Intergovernmental	122,322	70,916	235,325	239,309	3,984	1.7%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	1,150,000	1,230,000	1,299,000	1,360,000	61,000	4.7%
Total	\$3,613,404	\$2,682,265	\$6,467,087	\$7,299,821	\$832,734	12.9%
Expenses:						
Personnel	-	-	-	-	-	
Operating	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total	\$0	\$0	\$0	\$0	\$0	0.0%

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 FY24:

- Increase in budgeted revenues of \$25,000 or 33.3% compared to FY23 due to more in loss recovery
- Decrease in budgeted personnel expenditures of \$25,000 or 83.3% compared to FY23 due to less in employment compensation
- Increase in budgeted operating expenditures of \$86,000 or 6.8% compared to FY23 due to higher premiums

Insurance Department Financial Summary Table:

Insurance	Department 22					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Miscellaneous	262,139	140,783	75,000	100,000	25,000	33.3%
Other Financing Sources	-	-	-	-	-	-
Total	\$262,139	\$140,783	\$75,000	\$100,000	\$25,000	33.3%
Expenses:						
Personnel	2,365	(2,143)	30,000	5,000	(25,000)	-83.3%
Operating	1,066,141	1,085,462	1,269,000	1,355,000	86,000	6.8%
Capital/Technology	-	-	-	-	-	-
Total	\$1,068,506	\$1,083,319	\$1,299,000	\$1,360,000	\$61,000	4.7%

JUVENILE CRIME PREVENTION DEPARTMENT

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

Budget Highlights for FY24:

- No change in budgeted revenues compared to FY23
- No change in budgeted expenses compared to FY23

Juvenile Crime Prevention Department Financial Summary Table:

Juvenile Crime Prevention	Department 54					
	FY2021	FY2022	FY2023	FY2024	\$	%
	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	\$0	\$0	0.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	237,178	316,273	356,500	356,500	-	0.0%
Capital/Technology	-	-	-	-	-	-
Total	\$237,178	\$316,273	\$356,500	\$356,500	\$0	0.0%

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 FY24:

- Decrease in budgeted revenues of \$1,039 or 67.5% compared to FY23 due to an expected decrease in reimbursements
- Decrease in budgeted operating expenses of \$85,660 or 10.9% compared to FY23 due to less expected juvenile detention

Juvenile Justice Department Financial Summary Table:

Juvenile Justice-Court Services	Department 27					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	755	220	-	500	500	100.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	1,539	-	(1,539)	-100.0%
Other Financing Sources	-	-	-	-	-	
Total	\$755	\$220	\$1,539	\$500	-\$1,039	-67.5%
Expenses:						
Personnel	-	-	-	-	-	
Operating	510,828	521,518	787,635	701,975	(85,660)	-10.9%
Capital/Technology	-	-	-	-	-	
Total	\$510,828	\$521,518	\$787,635	\$701,975	-\$85,660	-10.9%

LG OPIOID ABATEMENT DEPARTMENT

The LG (Local Government) Opioid Abatement Department was established with the Johnson County portion of Iowa’s opioid settlement proceeds. The state lawsuit was settled on December 27, 2021. These opioid settlement funds must be used for anti-opioid activities.

Budget Highlights for FY23:

- Decrease in budgeted revenues of \$544,7891 or 83% compared to FY23 due to less in lawsuit settlement proceeds
- Increase in budgeted expenses of \$622,433 or 100% compared to FY23 due to no operating expenses in FY23.

LG Opioid Abatement Department Financial Summary Table:

LG Opioid Abatement	Department 34					
	FY2021	FY2022	FY2023	FY2024	\$	%
	Actual	Actual	Amended	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	14,000	-	(14,000)	-100.0%
Miscellaneous	-	-	642,258	111,469	(530,789)	-82.6%
Other Financing Sources	-	-	-	-	-	
Total	\$0	\$0	\$656,258	\$111,469	-\$544,789	-83.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	-	-	20,000	622,433	602,433	100.0%
Capital/Technology	-	-	-	-	-	
Total	\$0	\$0	\$20,000	\$622,433	\$602,433	100.0%

SUBSTANCE ABUSE DEPARTMENT

The Substance Abuse Department (previously named Behavioral Services Department and also Institutional Accounts), now expends resources for court related substance abuse services. The substance abuse inpatient residential treatment portion is now included in Department 26, GuideLink Center.

Budget Highlights for FY24:

- No budgeted revenues in FY24
- No change in budgeted expenses in FY24 of \$60,200

Substance Abuse Department Financial Summary Table:

Substance Abuse	Department 41					
	FY2021	FY2022	FY2023	FY2024	\$	%
	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	\$0	\$0	0.0%
Expenses:						
Personnel	-	-	-	-	-	-
Operating	37,436	274,779	60,200	60,200	-	0.0%
Capital/Technology	-	-	-	-	-	-
Total	\$37,436	\$274,779	\$60,200	\$60,200	\$0	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 Capital Projects 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 Maintenance and 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 the Finance Department that a cardholder is ending employment so the credit card can be

FINANCIAL POLICIES (continued)

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.

All invested assets of Johnson County eligible for physical delivery shall be secured by having

FINANCIAL POLICIES (continued)

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, non-financial 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-movable) structures. The amount reported should include any costs incurred to increase the service utility of a building or to extend its total estimated useful life (improvements or betterments). The amount should

FINANCIAL POLICIES (continued)

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-movable) 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 movable 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, contributors, or laws/regulations of other governments. Can also be imposed by law through consti-

FINANCIAL POLICIES (continued)

tutional 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, 2023 - June 30, 2024
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: 4/19/2023 Meeting Time: 05:30 PM Meeting Location: Johnson County 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-budget-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)

<https://www.johnsoncountyiowa.gov>

County Telephone Number

(319) 356-6000

	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property	1 65,393,820	64,656,960	64,631,265	0.59
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0	0	
Less: Credits to Taxpayers	3 1,913,209	1,907,098	1,920,418	
Net Current Property Taxes	4 63,480,611	62,749,862	62,710,847	
Delinquent Property Tax Revenue	5 7,500	0	14,694	
Penalties, Interest & Costs on Taxes	6 344,000	344,000	483,365	
Other County Taxes/TIF Tax Revenues	7 1,212,434	1,067,012	1,072,072	6.35
Intergovernmental	8 23,930,977	29,770,809	38,600,162	
Licenses & Permits	9 858,200	997,550	980,756	
Charges for Service	10 5,474,010	5,863,080	5,714,292	
Use of Money & Property	11 2,936,576	2,613,883	996,135	
Miscellaneous	12 4,189,606	2,348,127	2,256,200	
Subtotal Revenues	13 102,433,914	105,754,323	112,828,523	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 17,075,399	20,293,000	21,683,300	
Operating Transfers In	15 16,957,406	24,040,432	31,585,863	
Proceeds of Fixed Asset Sales	16 17,500	32,000	148,543	
Total Revenues & Other Sources	17 136,484,219	150,119,755	166,246,229	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 34,217,093	32,136,005	28,600,869	9.38
Physical Health and Social Services	19 21,361,995	18,720,969	14,333,619	22.08
Mental Health, ID & DD	20 0	0	5,982,176	
County Environment and Education	21 8,789,443	8,728,620	6,630,610	15.13
Roads & Transportation	22 13,369,339	13,700,743	10,138,487	14.83
Government Services to Residents	23 3,618,966	3,406,126	2,859,215	12.50
Administration	24 17,210,083	16,197,968	10,694,567	26.86
Nonprogram Current	25 63,100	170,800	82,318	-12.45
Debt Service	26 20,849,166	21,672,100	21,787,626	-2.18
Capital Projects	27 27,374,074	36,916,117	13,115,961	44.47
Subtotal Expenditures	28 146,853,259	151,649,448	114,225,448	
Other Financing Uses:				
Operating Transfers Out	29 16,957,406	24,040,432	31,585,863	
Refunded Debt/Payments to Escrow	30 0	0	0	
Total Expenditures & Other Uses	31 163,810,665	175,689,880	145,811,311	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -27,326,446	-25,570,125	20,434,918	
Beginning Fund Balance - July 1,	33 67,931,925	93,502,050	73,067,132	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	
Fund Balance - Nonspendable	35 0	0	0	
Fund Balance - Restricted	36 21,137,159	42,655,868	55,941,707	
Fund Balance - Committed	37 0	0	0	
Fund Balance - Assigned	38 4,184,470	5,719,660	9,731,616	
Fund Balance - Unassigned	39 15,283,850	19,556,397	27,828,727	
Total Ending Fund Balance - June 30,	40 40,605,479	67,931,925	93,502,050	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	58,461,530	Urban Areas:	6.06180
Rural Only Levies*:	6,932,290	Rural Areas:	9.74573
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	0		
Utility Replacement Excise Tax:	835,763		

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

STATE BUDGET FORM (continued)

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2023 - June 30, 2024

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: 3/29/2023 Meeting Time: 05:30 PM Meeting Location: JOHNSON COUNTY BOARDROOM 913 S. DUBUQUE STREET IOWA CITY, IA 52240

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

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

County Website (if available)

<https://www.johnsoncountyiowa.gov>

County Telephone Number

(319) 356-6000

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	9,355,856,056	9,447,346,515	9,447,346,515	
Requested Tax Dollars-General Basic	2	32,745,537		33,065,712	
Requested Tax Dollars-General Supplemental	3	5,083,583		5,871,868	
Requested Tax Dollars-General Services Total	4	37,829,120	37,829,120	38,937,580	2.93
Estimated Tax Rate-General Services	5	4.04336	4.00421	4.12154	
Taxable Valuations-Rural Services	6	1,906,441,669	1,923,126,782	1,923,126,782	
Requested Tax Dollars-Rural Basic	7	7,036,630		7,084,656	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	7,036,630	7,036,630	7,084,656	0.68
Estimated Tax Rate-Rural Services	10	3.69098	3.65895	3.68393	

Explanation of increases in the budget:

General Basic & General Supplemental-Providing for seventeen approved new employees salaries, wages and benefits, salary and benefit increases for existing employees, land and building improvements at the County Farm, for equipment, vehicles and technology purchases, replacement of tasers for Sheriff's office, planned construction improvements to county buildings and facilities and a small land purchase. 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:

<https://www.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 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022	
Taxes Levied on Property	1	38,472,955	6,932,290		19,988,575		65,393,820	64,656,960	64,631,265	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	1,118,668	222,209		572,332		1,913,209	1,907,098	1,920,418	3
Net Current Property Taxes	4	37,354,287	6,710,081		19,416,243		63,480,611	62,749,862	62,710,847	4
Delinquent Property Tax Revenue	5	0	5,000		2,500		7,500	0	14,694	5
Penalties, Interest & Costs on Taxes	6	344,000					344,000	344,000	483,365	6
Other County Taxes/TIF Tax Revenues	7	776,977	183,163	0	252,294	0	1,212,434	1,067,012	1,072,072	7
Intergovernmental	8	13,141,049	7,983,911	2,000,000	806,017	0	23,930,977	29,770,809	38,600,162	8
Licenses & Permits	9	819,200	39,000	0	0	0	858,200	997,550	980,756	9
Charges for Service	10	5,452,010	22,000	0	0	0	5,474,010	5,863,080	5,714,292	10
Use of Money & Property	11	1,640,288	1,035,223	248,500	0	12,565	2,936,576	2,613,883	996,135	11
Miscellaneous	12	3,988,130	161,476	40,000	0	0	4,189,606	2,348,127	2,256,200	12
Subtotal Revenues	13	63,515,941	16,139,854	2,288,500	20,477,054	12,565	102,433,914	105,754,323	112,828,523	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	16,929,399	146,000	0	0	0	17,075,399	20,293,000	21,683,300	14
Operating Transfers In	15	4,776,600	7,628,832	4,551,974	0	0	16,957,406	24,040,432	31,585,863	15
Proceeds of Fixed Asset Sales	16	10,000	7,500	0	0	0	17,500	32,000	148,543	16
Total Revenues & Other Sources	17	85,231,940	23,922,186	6,840,474	20,477,054	12,565	136,484,219	150,119,755	166,246,229	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	33,376,586	840,507			0	34,217,093	32,136,005	28,600,869	18
Physical Health and Social Services	19	16,886,652	4,475,343			0	21,361,995	18,720,969	14,333,619	19
Mental Health, ID & DD	20	0	0			0	0	0	5,982,176	20
County Environment and Education	21	7,223,112	1,566,331			0	8,789,443	8,728,620	6,630,610	21
Roads & Transportation	22	0	13,369,339			0	13,369,339	13,700,743	10,138,487	22
Government Services to Residents	23	3,570,466	48,500			0	3,618,966	3,406,126	2,859,215	23
Administration	24	16,580,865	629,218			0	17,210,083	16,197,968	10,694,567	24
Nonprogram Current	25	63,100	0			0	63,100	170,800	82,318	25
Debt Service	26	0	0		20,849,166	0	20,849,166	21,672,100	21,787,626	26
Capital Projects	27	1,348,000	14,250,810	11,775,264		0	27,374,074	36,916,117	13,115,961	27
Subtotal Expenditures	28	79,048,781	35,180,048	11,775,264	20,849,166	0	146,853,259	151,649,448	114,225,448	28
Other Financing Uses:										
Operating Transfers Out	29	11,180,814	5,776,592	0	0	0	16,957,406	24,040,432	31,585,863	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	90,229,595	40,956,640	11,775,264	20,849,166	0	163,810,665	175,689,880	145,811,311	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-4,997,655	-17,034,454	-4,934,790	-372,112	12,565	-27,326,446	-25,570,125	20,434,918	32
Beginning Fund Balance - July 1, 2023	33	21,017,495	35,879,964	10,386,233	622,112	26,121	67,931,925	93,502,050	73,067,132	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	19,029,160	1,266,973	250,000	38,686	21,137,159	42,655,868	55,941,707	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	4,184,470	0	0	4,184,470	5,719,660	9,731,616	38
Fund Balance - Unassigned	39	15,467,500	-183,650	0	0	0	15,283,850	19,556,397	27,828,727	39
Total Ending Fund Balance - June 30,	40	16,019,840	18,845,510	5,451,443	250,000	38,686	40,605,479	67,931,925	93,502,050	40

Proposed tax rate per \$1,000 valuation for County purposes: 6.0618 urban areas; 9.74573 rural areas; Any special district rates excluded.

STATE BUDGET FORM (continued)

ADOPTION OF BUDGET & CERTIFICATION OF TAXES Fiscal Year July 1, 2023 - June 30, 2024

County Number: 52 County Name: JOHNSON COUNTY Date Adopted: (entered upon adoption)

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.

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

		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		9,447,346,515		9,334,606,720	
General Basic	2	33,065,712		3.50000		32,671,124
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	33,065,712				32,671,124
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	4,772,945				4,716,030
General Supplemental	6	5,871,868		0.62154		5,801,831
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	0				0
Debt Service (from Form 703 col. I Countywide total)	9	20,207,347	10,414,748,439	1.94026	10,302,008,644	19,988,575
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	59,144,927		6.06180		58,461,530
B. All Rural Services Only Levies:	13		1,923,126,782		1,881,764,827	
Rural Services Basic	14	7,084,656		3.68393		6,932,290
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	7,084,656		3.68393		6,932,290
Subtotal Countywide/All Rural Services (A + B)	21	66,229,583		9.74573		65,393,820
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	66,229,583				65,393,820

Compensation Schedule for FY 2023/2024			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	177,979		
Auditor	126,216	1	Iowa City Press Citizen
Recorder	126,216	2	Solon Economist
Treasurer	126,216	3	The News
Sheriff	178,278	4	
Supervisors	92,695	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.

(County Auditor Signature of Certification)	(Date)

STATE BUDGET FORM (continued)

TOWNSHIP EMERGENCY SERVICES LEVIES

TOWNSHIP NAME	RECORD KEY	1	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	
TAXED LEVIED ON PROPERTY	1	32,671,124	5,801,831		6,932,290	0		0		19,988,575		65,393,820	64,656,960	64,631,265	1
Less: Uncoll: Del. Taxes Levy Year	2	0	0		0	0		0		0		0	0	0	2
Less: Credits to Taxpayers	3	947,292	171,376		222,209	0		0		572,332		1,913,209	1,907,098	1,920,418	3
1000 Net Current Property Taxes	4	31,723,832	5,630,455		6,710,081	0		0		19,416,243		63,480,611	62,749,862	62,710,847	4
1010 Delinq. Property Tax Revenue	5	0	0		5,000	0		0		2,500		7,500	0	14,694	5
11XX Penalties, Int. & Costs on Taxes	6	344,000										344,000	344,000	483,365	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	312,332	20	0	30,797	0		0		33,522		376,671	245,922	367,763	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	394,588	70,037		152,366	0		0		218,772		835,763	821,090	704,309	11
17XX Taxes Collected for Other Governments	11B	0	0		0	0		0		0		0	0	0	11B
Subtotal	12	706,920	70,057	0	183,163	0	0	0	0	252,294	0	1,212,434	1,067,012	1,072,072	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	0	0	0	0	0	6,629,512	0	0	0	0	6,629,512	8,010,629	7,032,135	13
21XX State Replacements Against Levied Taxes	14	947,292	171,376		222,209	0		0		572,332		1,913,209	1,907,098	1,920,418	14
22XX Other State Tax Replacements	15	382,538	67,933	0	82,454	0	0	0	0	233,685	0	766,610	1,019,677	1,275,592	15
23XX, 24XX State\Federal Pass-Thru Revenues	16	1,965,806	0	0	0	0	0	195,000	2,000,000	0	0	4,160,806	5,902,452	18,614,732	16
25XX Contributions from Other Intergovernmental Units	17	8,168,414	189,045	0	0	0	35,000	0	0	0	0	8,392,459	9,428,797	8,313,713	17
26XX, 27XX State Grants and Entitlements	18	1,180,145	500	0	0	0	8,000	31,476	0	0	0	1,220,121	1,526,224	1,181,935	18
28XX Federal Grants and Entitlements	19	3,000	0	0	0	0	0	765,260	0	0	0	768,260	1,881,432	174,322	19
29XX Payments in Lieu of Taxes	20	65,000	0	0	0	0	15,000	0	0	0	0	80,000	94,500	87,315	20
Subtotal (lines 13 - 20)	21	12,712,195	428,854	0	304,663	0	6,687,512	991,736	2,000,000	806,017	0	23,930,977	29,770,809	38,600,162	21
3XXX Licenses & Permits	22	819,200	0	0	0	0	39,000	0	0	0	0	858,200	997,550	980,756	22
4XXX, 5XXX Charges for Service	23	5,447,460	4,550	0	0	0	0	22,000	0	0	0	5,474,010	5,863,080	5,714,292	23
6XXX Use of Money & Property	24	1,640,288	0	0	0	0	0	1,035,223	248,500	0	12,565	2,936,576	2,613,883	996,135	24
8XXX Miscellaneous	25	3,887,630	100,500	0	10,000	0	31,507	119,969	40,000	0	0	4,189,606	2,348,127	2,256,200	25
Total Revenues	26	57,281,525	6,234,416	0	7,212,907	0	6,758,019	2,168,928	2,288,500	20,477,054	12,565	102,433,914	105,754,323	112,828,523	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27		0	0			1,594,240	258,000	4,551,974	0	0	6,404,214	12,189,148	25,727,822	27
9020 From Rural Services Basic	28					0	5,776,592	0	0	0	0	5,776,592	5,726,474	5,484,541	28
90xx From Other Budgetary Funds	29	4,776,600	0	0	0	0	0	0	0	0	0	4,776,600	6,124,810	373,500	29
Subtotal (lines 27 - 29)	30	4,776,600	0	0	0	0	7,370,832	258,000	4,551,974	0	0	16,957,406	24,040,432	31,585,863	30
91XX Proceeds\Gen Long-Term Debt	31	15,569,399	1,360,000	0	0	0	0	146,000	0	0	0	17,075,399	20,293,000	21,683,300	31
92XX Proceeds\Gen Capital Asset Sales	32	10,000	0	0	0	0	7,500	0	0	0	0	17,500	32,000	148,543	32
Total Revenues and Other Sources	33	77,637,524	7,594,416	0	7,212,907	0	14,136,351	2,572,928	6,840,474	20,477,054	12,565	136,484,219	150,119,755	166,246,229	33
Beginning Fund Balance - July 1, NaN	34	19,556,397	1,461,098	0	502,323	0	12,309,004	23,068,637	10,386,233	622,112	26,121	67,931,925	93,502,050	73,067,132	34
Total Resources	35	97,193,921	9,055,514	0	7,715,230	0	26,445,355	25,641,565	17,226,707	21,099,166	38,686	204,416,144	243,621,805	239,313,361	35
Loss on Nonreplaced Credits Against Levied Taxes	36	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	4,508,588	0	0	111,415	0	0	323,975	0	4,943,978	5,311,015	3,902,444	1
1010 - Investigations	2	1,190,945	13,950	0	0	0	0	35,000	0	1,239,895	1,246,781	915,728	2
1020 - Unified Law Enforcement	3	0	0	0	0	0	0	0	0	0	0	0	3
1030 - Contract Law Enforcement	4	181,767	0	0	0	0	0	0	0	181,767	176,425	44,983	4
1040 - Law Enforcement Communications	5	56,000	0	0	0	0	0	0	0	56,000	101,588	54,515	5
1050 - Adult Correctional Services	6	6,382,053	0	0	0	0	0	351,725	0	6,733,778	5,845,222	5,159,449	6
1060 - Administration	7	1,396,563	30,000	0	0	0	0	0	0	1,426,563	1,450,212	1,240,853	7
Subtotal	8	13,715,916	43,950	0	111,415	0	0	710,700	0	14,581,981	14,131,243	11,317,972	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	2,997,434	84,500	0	0	0	0	7,500	0	3,089,434	2,779,442	3,598,312	9
1110 - Medical Examiner	10	1,217,427	600	0	0	0	0	0	0	1,218,027	1,263,268	1,049,720	10
1120 - Child Support Recovery	11	0	250	0	0	0	0	0	0	250	250	0	11
Subtotal	12	4,214,861	85,350	0	0	0	0	7,500	0	4,307,711	4,042,960	4,648,032	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13	8,395,316	0	0	0	0	0	0	0	8,395,316	7,165,370	6,033,941	13
1210 - Emergency Management	14	4,772,945	0	0	10,892	0	0	0	0	4,783,837	4,550,795	4,817,874	14
1220 - Fire Protection & Rescue Services	15	0	0	0	0	0	0	0	0	0	25,000	25,000	15
1230 - E911 Service Board	16	0	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	13,168,261	0	0	10,892	0	0	0	0	13,179,153	11,741,165	10,876,815	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18	0	3,000	0	0	0	0	0	0	3,000	3,000	1,598	18
1410 - Research & Other Assistance	19	0	18,700	0	0	0	0	0	0	18,700	18,700	11,760	19
1420 - Bailiff Services	20	543,397	0	0	0	0	0	0	0	543,397	547,430	503,663	20
Subtotal	21	543,397	21,700	0	0	0	0	0	0	565,097	569,130	517,021	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22	0	20,400	0	0	0	0	0	0	20,400	20,400	18,510	22
1510 - (Reserved)	23												23
1520 - Detention Services	24	0	44,200	0	0	0	0	0	0	44,200	44,200	6,100	24
1530 - Court Costs	25	0	4,350	0	0	0	0	0	0	4,350	4,350	646	25
1540 - Service of Civil Papers	26	752,226	35,000	0	0	0	0	0	0	787,226	769,922	672,309	26
Subtotal	27	752,226	103,950	0	0	0	0	0	0	856,176	838,872	697,565	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0	0	0	0	0	28
1610 - Juvenile Representation Services	29	0	599,500	0	0	0	0	0	0	599,500	695,000	433,664	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	127,475	0	0	0	0	0	0	127,475	117,635	109,800	30
Subtotal	31	0	726,975	0	0	0	0	0	0	726,975	812,635	543,464	31
Total - Public Safety & Legal Services	32	32,394,661	981,925	0	122,307	0	0	718,200	0	34,217,093	32,136,005	28,600,869	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1	2,987,811	0	0	0	0	3,652,929	0	0	6,640,740	5,871,098	2,502,935
3010 - Communicable Disease Prevention & Control Services	2	749,929	0	0	0	0	0	0	0	749,929	658,682	710,121
3020 - Environmental Health	3	992,274	0	0	0	0	0	0	0	992,274	920,044	896,681
3040 - Health Administration	4	1,548,413	0	0	0	0	0	0	0	1,548,413	1,465,427	1,315,016
3050 - Support of Hospitals	5	0	0	0	0	0	0	0	0	0	0	269,081
Subtotal	6	6,278,427	0	0	0	0	3,652,929	0	0	9,931,356	8,915,251	5,693,834
SERVICES TO POOR PROGRAM												
3100 - Administration	7	600,701	0	0	0	0	0	0	0	600,701	590,729	531,728
3110 - General Welfare Services	8	2,843,108	0	0	0	0	106,325	0	0	2,949,433	2,938,485	2,385,257
3120 - Care in County Care Facility	9	0	0	0	0	0	0	0	0	0	0	0
Subtotal	10	3,443,809	0	0	0	0	106,325	0	0	3,550,134	3,529,214	2,916,985
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	229,564	0	0	0	0	0	0	0	229,564	152,827	135,441
3210 - General Services to Veterans	12	74,600	0	0	0	0	0	0	0	74,600	74,600	56,599
Subtotal	13	304,164	0	0	0	0	0	0	0	304,164	227,427	192,040
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14	203,921	0	0	0	0	0	0	0	203,921	271,921	249,687
3310 - Family Protective Services	15	270,112	0	0	0	0	0	0	0	270,112	270,112	231,486
3320 - Services for Disabled Children	16	0	0	0	0	0	0	0	0	0	0	0
Subtotal	17	474,033	0	0	0	0	0	0	0	474,033	542,033	481,173
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18	42,189	0	0	0	0	0	0	0	42,189	42,189	103,390
3410 - Other Social Services	19	6,123,656	0	0	0	0	93,656	0	0	6,217,312	5,114,710	4,588,458
3420 - Social Services Business Operations	20	0	0	0	0	0	0	0	0	0	0	0
Subtotal	21	6,165,845	0	0	0	0	93,656	0	0	6,259,501	5,156,899	4,691,848
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22	155,374	0	0	0	0	0	0	0	155,374	265,511	274,779
3510 - Preventive Services	23	65,000	0	0	0	0	0	0	0	65,000	84,634	82,960
3520 - Opioid Litigation Settlement	24	0	0	0	0	0	622,433	0	0	622,433	0	0
Subtotal	25	220,374	0	0	0	0	622,433	0	0	842,807	350,145	357,739
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	16,886,652	0	0	0	0	4,475,343	0	0	21,361,995	18,720,969	14,333,619

STATE BUDGET FORM (continued)

SERVICE AREA 4

MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: JOHNSON COUNTY

County No: 52

	TOTALS		
		Actual 2021/2022	
SERVICES TO PERSONS WITH:			
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS			
400X - Information & Education Services	1	0	1
402X - Coordination Services	2	183,570	2
403X- Personal & Environ. Sprt	3	0	3
404X-Treatment Services	4	0	4
405X-Vocational & Day Services	5	0	5
406X-Lic/Cert. Living Arrangements	6	0	6
407X - Inst/Hospital & Commit Services	7	77,642	7
Subtotal	8	261,212	8
42XX - INTELLECTUAL DISABILITY			
420X - Information & Education Services	9	0	9
422X - Coordination Services	10	57,291	10
423X- Personal & Environ. Sprt	11	0	11
424X-Treatment Services	12	0	12
425X-Vocational & Day Services	13	0	13
426X-Lic/Cert. Living Arrangements	14	0	14
427X - Inst/Hospital & Commit Services	15	0	15
Subtotal	16	57,291	16
43XX - OTHER DEVELOPMENTAL DISABILITIES			
430X - Information & Education Services	17	0	17
432X - Coordination Services	18	79,048	18
433X- Personal & Environ. Sprt	19	0	19
434X-Treatment Services	20	0	20
435X-Vocational & Day Services	21	0	21
436X-Lic/Cert. Living Arrangements	22	0	22
437X - Inst/Hospital & Commit Services	23	0	23
Subtotal	24	79,048	24
44XX - GENERAL ADMINISTRATION			
4411-Direct Administration	25	555,892	25
4412-Purchased Administration	26	0	26
4413-Distrib to Regional Fiscal Agent	27	4,709,281	27
Subtotal	28	5,265,173	28
45XX - COUNTY PRVD CASE MGMT			
Subtotal	29	319,452	29
46XX - COUNTY PRVD SERVICES			
Subtotal	30	0	30
47XX - BRAIN INJURY			
470X - Information & Education Services	31	0	31
472X - Coordination Services	32	0	32
473X- Personal & Environ. Sprt	33	0	33
474X-Treatment Services	34	0	34
475X-Vocational & Day Services	35	0	35
476X-Lic/Cert. Living Arrangements	36	0	36
477X - Inst/Hospital & Commit Services	37	0	37
Subtotal	38	0	38
Total - Mental Health, ID & DD	39	5,982,176	39

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1	10,000	0	0	130,029	0	0	150,000	0	290,029	1,206,112	144,932	1
6010 - Weed Eradication	2	0	0	0	0	0	0	0	0	0	0	0	2
6020 - Solid Waste Disposal	3	0	0	0	50,800	0	0	0	0	50,800	40,800	42,760	3
6030 - Environmental Restoration	4	0	0	0	0	0	0	0	0	0	0	0	4
Subtotal	5	10,000	0	0	180,829	0	0	150,000	0	340,829	1,246,912	187,692	5
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	873,240	0	0	0	0	0	0	0	873,240	877,939	785,693	6
6110 - Maintenance & Operations	7	2,422,654	0	0	0	0	0	0	0	2,422,654	2,411,449	2,037,165	7
6120 - Recreation & Environmental Educ.	8	601,395	0	0	15,000	0	0	0	0	616,395	363,486	321,846	8
Subtotal	9	3,897,289	0	0	15,000	0	0	0	0	3,912,289	3,652,874	3,144,704	9
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10	0	0	0	158,009	0	0	0	0	158,009	161,818	161,818	10
6210 - Animal Bounties & State Apiarist Expenses	11	300	0	0	0	0	0	0	0	300	300	0	11
Subtotal	12	300	0	0	158,009	0	0	0	0	158,309	162,118	161,818	12
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13	1,987,723	0	0	15,019	0	0	0	0	2,002,742	1,658,845	1,342,618	13
6310 - Housing Rehabilitation & Develop.	14	700,400	0	0	0	0	0	0	0	700,400	700,400	680,000	14
6320 - Community Economic Development	15	491,000	0	0	0	0	0	0	0	491,000	191,000	71,530	15
Subtotal	16	3,179,123	0	0	15,019	0	0	0	0	3,194,142	2,550,245	2,094,148	16
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17	0	0	0	1,047,474	0	0	0	0	1,047,474	971,071	932,848	17
6410 - Historic Preservation	18	22,000	0	0	0	0	0	0	0	22,000	22,000	20,000	18
6420 - Fair & 4-H Clubs	19	114,400	0	0	0	0	0	0	0	114,400	114,400	89,400	19
6430 - Fairgrounds	20	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	21
6450 - Other Educational Services	22	0	0	0	0	0	0	0	0	0	9,000	0	22
Subtotal	23	136,400	0	0	1,047,474	0	0	0	0	1,183,874	1,116,471	1,042,248	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24	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	25
6520 - Equipment	26	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	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28
Total - County Environment and Education	29	7,223,112	0	0	1,416,331	0	0	150,000	0	8,789,443	8,728,620	6,630,610	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1	0	0	0	0	0	346,684	0	0	346,684	340,267	310,432	1
7010 - Engineering	2	0	0	0	0	0	2,161,608	0	0	2,161,608	2,016,482	1,698,969	2
Subtotal	3	0	0	0	0	0	2,508,292	0	0	2,508,292	2,356,749	2,009,401	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4	0	0	0	0	0	242,170	0	0	242,170	357,155	167,128	4
7110 - Roads	5	0	0	0	0	0	6,543,553	0	0	6,543,553	7,557,526	4,370,807	5
7120 - Snow & Ice Control	6	0	0	0	0	0	448,155	0	0	448,155	424,290	690,661	6
7130 - Traffic Controls	7	0	0	0	0	0	274,308	0	0	274,308	375,131	285,188	7
7140 - Road Clearing	8	0	0	0	0	0	290,585	0	0	290,585	280,822	512,431	8
Subtotal	9	0	0	0	0	0	7,798,771	0	0	7,798,771	8,994,924	6,026,215	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10	0	0	0	0	0	1,025,000	0	0	1,025,000	958,000	476,142	10
7210 - Equipment Operations	11	0	0	0	0	0	1,451,876	0	0	1,451,876	1,339,170	1,584,917	11
7220 - Tools, Materials & Supplies	12	0	0	0	0	0	85,400	0	0	85,400	51,900	41,812	12
7230 - Real Estate & Buildings	13	0	0	0	0	0	500,000	0	0	500,000	0	0	13
Subtotal	14	0	0	0	0	0	3,062,276	0	0	3,062,276	2,349,070	2,102,871	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15	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	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	13,369,339	0	0	13,369,339	13,700,743	10,138,487	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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	0	1,191,504	0	0	0	0	0	0	1,191,504	1,184,928	886,062
8010 - Local Elections	2	0	189,045	0	0	0	0	0	0	189,045	0	123,329
8020 - Township Officials	3	6,600	0	0	0	0	0	0	0	6,600	6,600	4,655
Subtotal	4	6,600	1,380,549	0	0	0	0	0	0	1,387,149	1,191,528	1,014,046
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations& Licensing	5	1,307,939	0	0	0	0	0	0	0	1,307,939	1,219,783	1,054,011
8101 - Driver Licenses Services	6	0	0	0	0	0	0	0	0	0	0	0
8110 - Recording of Public Documents	7	875,378	0	0	0	0	48,500	0	0	923,878	994,815	791,158
Subtotal	8	2,183,317	0	0	0	0	48,500	0	0	2,231,817	2,214,598	1,845,169
Total - Government Services to Residents	9	2,189,917	1,380,549	0	0	0	48,500	0	0	3,618,966	3,406,126	2,859,215

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022	
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	6,595,320	1,350	0	0	0	629,218	0	0	7,225,888	6,606,231	3,862,277	1
9010 - Administrative Management Services	2	1,557,461	0	0	0	0	0	0	0	1,557,461	1,544,254	1,472,710	2
9020 - Treasury Management Services	3	555,104	0	0	0	0	0	0	0	555,104	615,565	487,351	3
9030 - Other Policy & Administration	4	139,175	0	0	0	0	0	0	0	139,175	139,075	62,900	4
9040 - Reimbursable MHDS Direct Expenses	5	1,403,632	0	0	0	0	0	0	0	1,403,632	1,404,078	0	5
Subtotal	6	10,250,692	1,350	0	0	0	629,218	0	0	10,881,260	10,309,203	5,885,238	6
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	2,665,839	0	0	0	0	0	0	0	2,665,839	2,321,790	2,037,530	7
9110 - Information Tech Services	8	2,300,234	0	0	0	0	0	0	0	2,300,234	2,265,225	1,688,480	8
9120 - GIS Systems	9	0	0	0	0	0	0	0	0	0	0	0	9
Subtotal	10	4,966,073	0	0	0	0	0	0	0	4,966,073	4,587,015	3,726,010	10
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11	0	552,750	0	0	0	0	0	0	552,750	486,750	419,238	11
9210 - Safety of Workplace	12	0	795,000	0	0	0	0	0	0	795,000	775,000	658,445	12
9220 - Fidelity of Public Officers	13	0	10,000	0	0	0	0	0	0	10,000	10,000	7,779	13
9230 - Unemployment Compensation	14	0	5,000	0	0	0	0	0	0	5,000	30,000	-2,143	14
Subtotal	15	0	1,362,750	0	0	0	0	0	0	1,362,750	1,301,750	1,083,319	15
Total - Administration	16	15,216,765	1,364,100	0	0	0	629,218	0	0	17,210,083	16,197,968	10,694,567	16

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	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2023/2024	Re-estimated 2022/2023	Actual 2021/2022
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1	63,100	0	0	0	0	0	0	0	0	0	63,100	170,800	82,318
0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0	0	0	0	0	0	0	0
0030 - Other Nonprogram Current	3	0	0	0	0	0	0	0	0	0	0	0	0	0
0040 - Other County Enterprises	4	0	0	0	0	0	0	0	0	0	0	0	0	0
Total - Nonprogram Current	5	63,100	0	0	0	0	0	0	0	0	0	63,100	170,800	82,318
LONG-TERM DEBT SERVICE														
0100 - Principal	6	0	0	0	0	0	0	0	0	20,204,300	0	20,204,300	21,322,400	21,658,300
0110 - Interest and Fiscal Charges	7	0	0	0	0	0	0	0	0	644,866	0	644,866	349,700	129,326
Total Long-term Debt Service	8	0	0	0	0	0	0	0	0	20,849,166	0	20,849,166	21,672,100	21,787,626
CAPITAL PROJECTS														
0200 - Roadway Construction	9	0	0	0	0	8,299,500	0	0	0	0	0	8,299,500	9,226,089	1,018,009
0210 - Conservation Land Acquisition & Dev.	10	0	0	0	0	0	4,481,310	3,399,600	0	0	0	7,880,910	5,527,208	2,436,626
0220 - Other Capital Projects	11	1,348,000	0	0	0	0	1,470,000	8,375,664	0	0	0	11,193,664	22,162,820	9,661,326
Total Capital Projects	12	1,348,000	0	0	0	8,299,500	5,951,310	11,775,264	0	0	0	27,374,074	36,916,117	13,115,961
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	13	32,394,661	981,925	0	122,307	0	0	718,200	0	0	0	34,217,093	32,136,005	28,600,869
Total Physical Health and Social Services	14	16,886,652	0	0	0	0	0	4,475,343	0	0	0	21,361,995	18,720,969	14,333,619
Total Mental Health, ID & DD	15	0	0	0	0	0	0	0	0	0	0	0	0	5,982,176
Total County Environment and Education	16	7,223,112	0	0	1,416,331	0	0	150,000	0	0	0	8,789,443	8,728,620	6,630,610
Total Roads & Transportation	17	0	0	0	0	13,369,339	0	0	0	0	0	13,369,339	13,700,743	10,138,487
Total Government Services to Residents	18	2,189,917	1,380,549	0	0	0	0	48,500	0	0	0	3,618,966	3,406,126	2,859,215
Total Administration	19	15,216,765	1,364,100	0	0	0	0	629,218	0	0	0	17,210,083	16,197,968	10,694,567
Total Nonprogram Current	20	63,100	0	0	0	0	0	0	0	0	0	63,100	170,800	82,318
Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0	20,849,166	0	20,849,166	21,672,100	21,787,626
Total Capital Projects	22	1,348,000	0	0	0	8,299,500	5,951,310	11,775,264	0	0	0	27,374,074	36,916,117	13,115,961
Total - All Expenditures	23	75,322,207	3,726,574	0	1,538,638	0	21,668,839	11,972,571	11,775,264	20,849,166	0	146,853,259	151,649,448	114,225,448
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental	24	0	0	0	0	0	0	0	0	0	0	0	0	0
To Rural Services Supplemental	25	0	0	0	0	0	0	0	0	0	0	0	0	0
To Secondary Roads	26	1,594,240	0	0	5,776,592	0	0	0	0	0	0	7,370,832	7,305,275	7,031,034
To Other Budgetary Funds	27	4,809,974	4,776,600	0	0	0	0	0	0	0	0	9,586,574	16,735,157	24,554,829
Total Operating Transfers Out	28	6,404,214	4,776,600	0	5,776,592	0	0	0	0	0	0	16,957,406	24,040,432	31,585,863
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	400,000	0	4,960,166	13,668,994	1,266,973	250,000	38,686	21,137,159	42,655,868	55,941,707
Fund Balance - Committed	33	0	0	0	0	0	0	0	0	0	0	0	0	0
Fund Balance - Assigned	34	0	0	0	0	0	0	0	4,184,470	0	0	4,184,470	5,719,660	9,731,616
Fund Balance - Unassigned	35	15,467,500	0	0	0	0	-183,650	0	0	0	0	15,283,850	19,556,397	27,828,727
Total Ending Fund Balance - June 30,	36	15,467,500	552,340	0	400,000	0	4,776,516	13,668,994	5,451,443	250,000	38,686	40,605,479	67,931,925	93,502,050
Total Requirements	37	97,193,921	9,055,514	0	7,715,230	0	26,445,355	25,641,565	17,226,707	21,099,166	38,686	204,416,144	243,621,805	239,313,361

STATE BUDGET FORM (continued)

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service									
Project Name	Line	Amount of Issue	Debt Resolution Number	Principal Due 2023/2024	Interest Due 2023/2024	Bond Registration Due 2023/2024	TOTAL OBLIGATION Due 2023/2024	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
GO COUNTY PURPOSE BOND 2021B	1	9,600,000	12-09-21-12	3,200,000	27,200	0	3,227,200	641,819	2,585,381
GO COUNTY PURPOSE BOND 2022B	2	8,073,000	12-15-22-03	2,686,500	225,666	0	2,912,166	0	2,912,166
GO COUNTY PURPOSE BOND 2023A	3	12,981,400		12,981,400	299,000	0	13,280,400	0	13,280,400
GO COUNTY PURPOSE BOND 2023B	4	4,009,000		1,336,400	93,000	0	1,429,400	0	1,429,400
	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
TOTALS FOR COUNTYWIDE DEBT SERVICE:				20,204,300	644,866	0	20,849,166	641,819	20,207,347
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service									
							21		0
							22		0
							23		0
							24		0
							25		0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0

TAX LEVY RATE FOR CITIES AND TOWNSHIPS

Fiscal Year 2024 Property Tax Levy for Cities and Townships

Your Property Tax bill is affected by 3 things:

1. Property Valuation

The Assessor's Office determines your property value. The higher the value of your property, the more property tax you will pay

2. Property rollback rate

The State Legislature determines your rollback rate. The higher the rollback rate the more of your property value is taxable

3. The property tax levy rate of several entities

The following pages show what portion of your tax bill is affected by the county, city, school district, township, and other taxes.

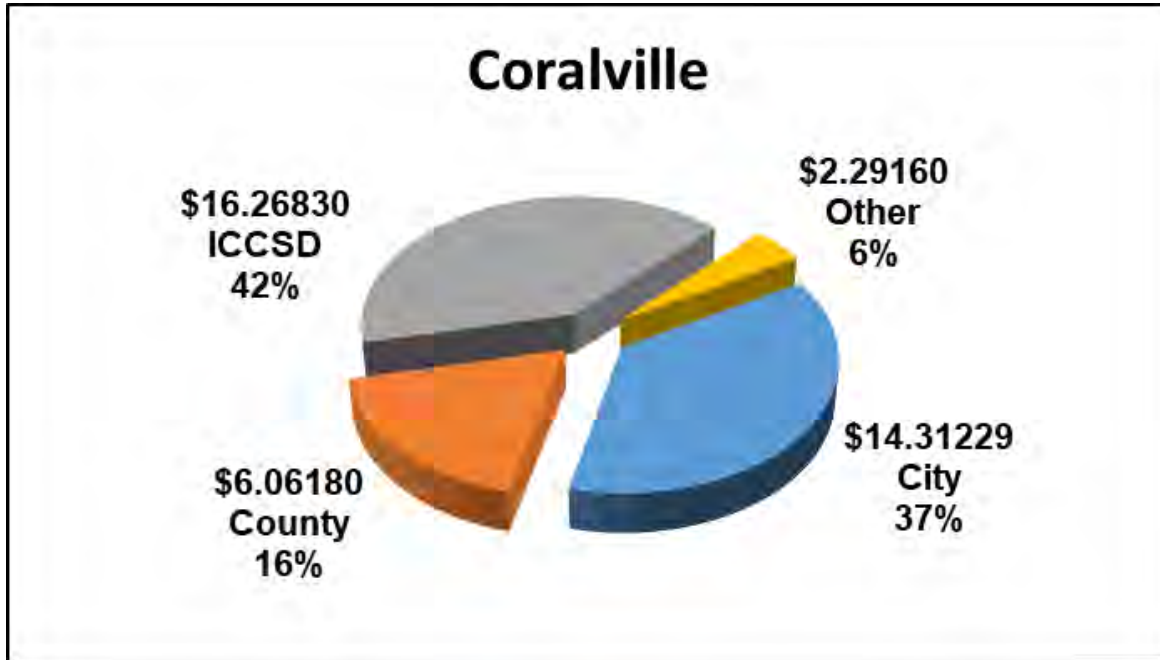
Charts below show the amount of the property tax levy that each entity will receive and the portion that each entity is responsible for.

A video showing how to read your property tax statement is here:

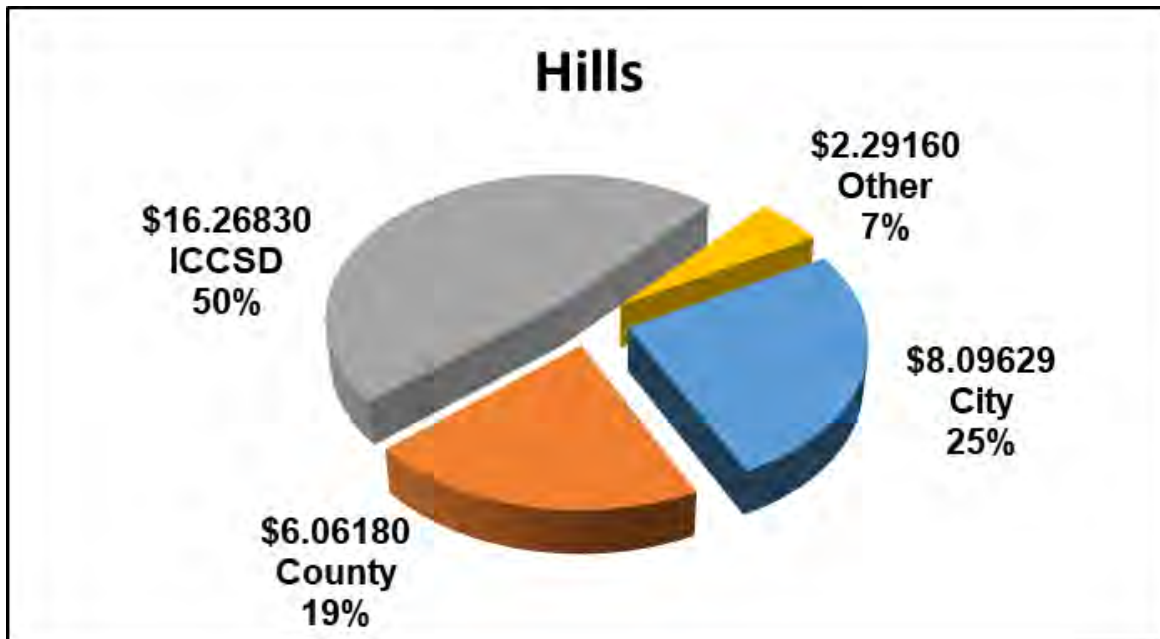
<https://fb.watch/cHMoggRhOw/>

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

CITIES: (In alphabetical order)

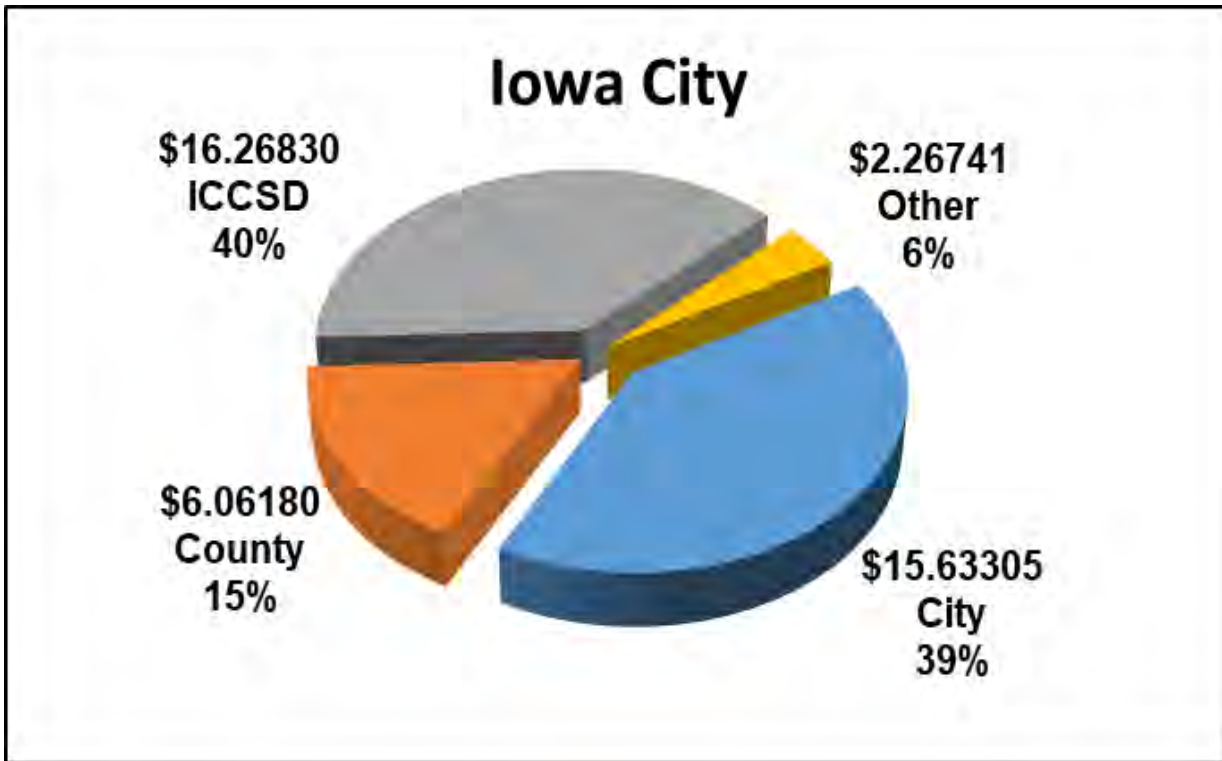


(Coralville property tax levy rate breakdown: Iowa City School District at \$16.26830 is 42%, County at \$6.06180 is 16%, City of Coralville at \$14.31229 is 37%, Other at \$2.29160 is 6%)

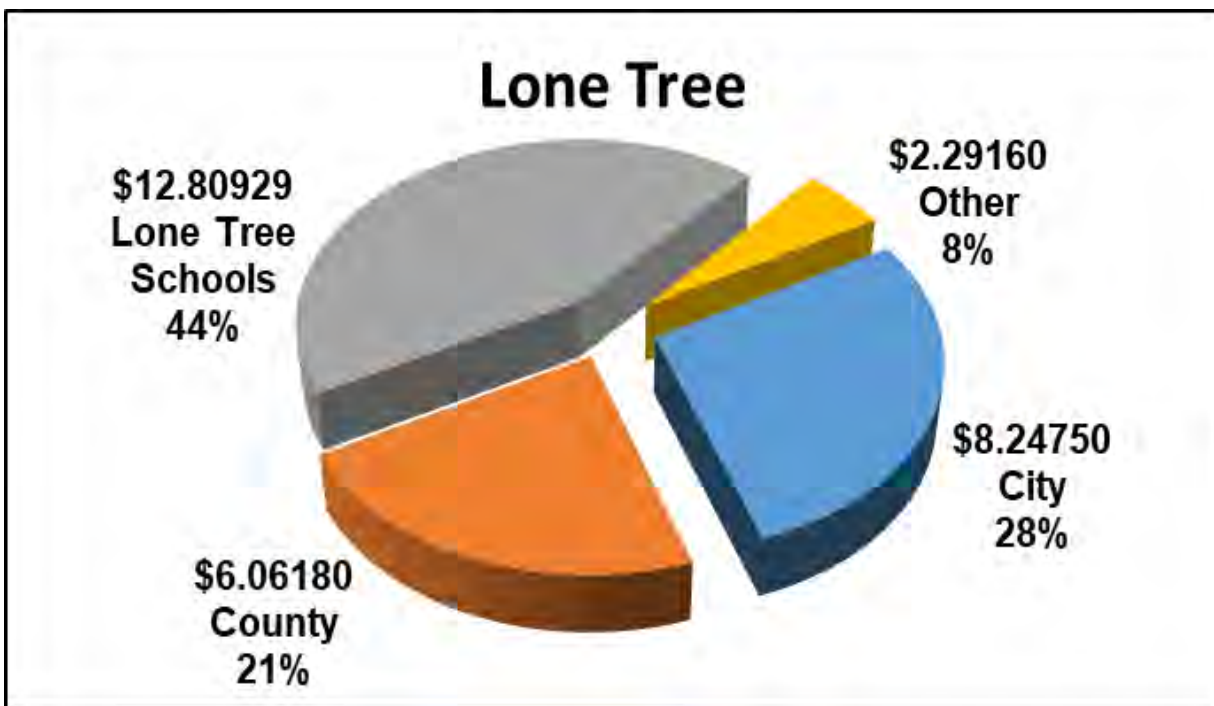


(Hills property tax levy rate breakdown: Iowa City School District at \$16.26830 is 50%, County at \$6.06180 is 19%, City of Hills at \$8.09629 is 25%, Other at \$2.29160 is 7%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

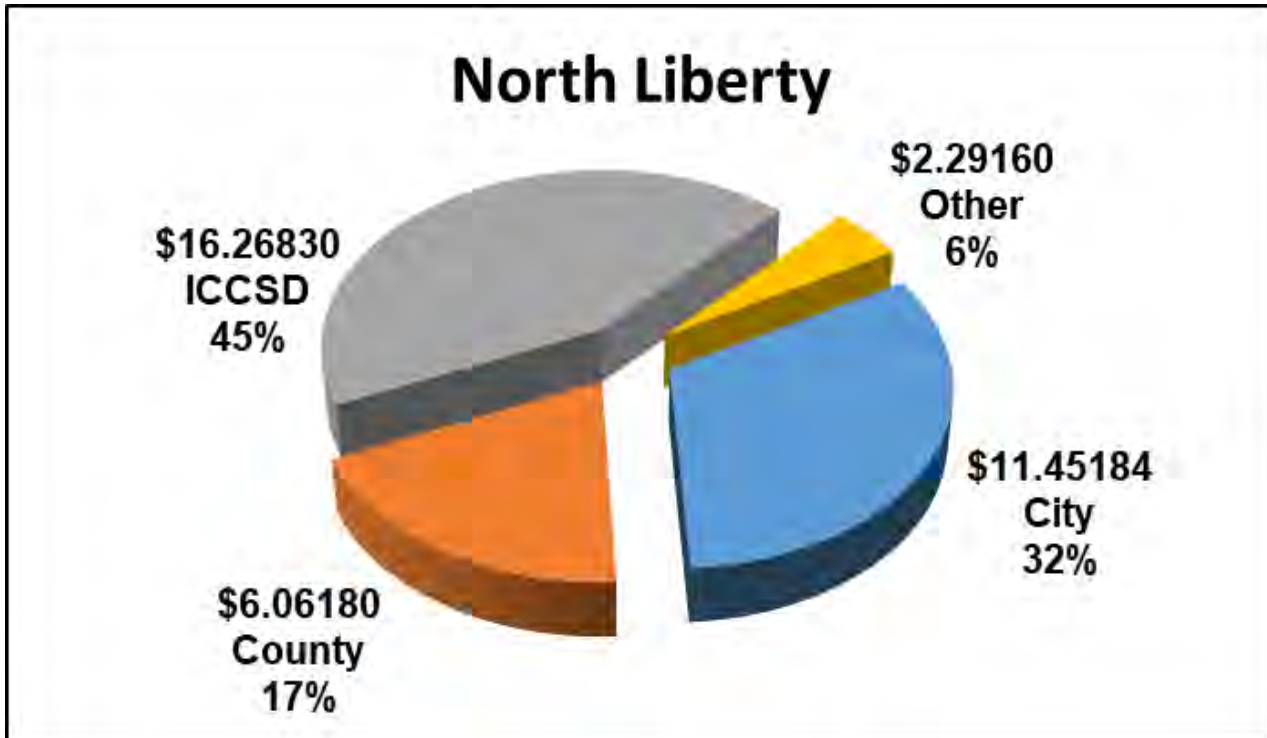


(Iowa City property tax levy rate breakdown: Iowa City School District at \$16.26830 is 40%, County at \$6.06180 is 15%, City of Iowa City at \$15.63305 is 39%, Other at \$2.26741 is 6%)

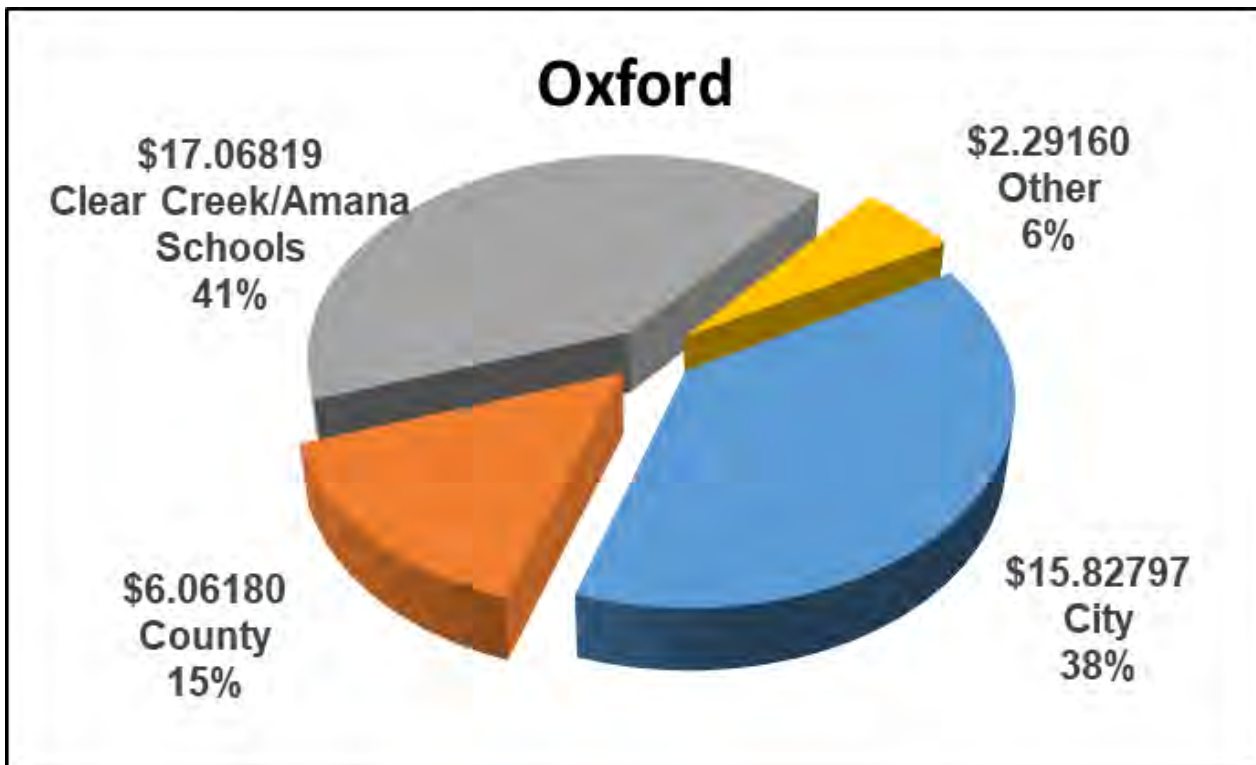


(Lone Tree property tax levy rate breakdown: Lone Tree School District at \$12.80929 is 44%, County at \$6.06180 is 21%, City of Lone Tree at \$8.24750 is 28%, Other at \$2.29160 is 8%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

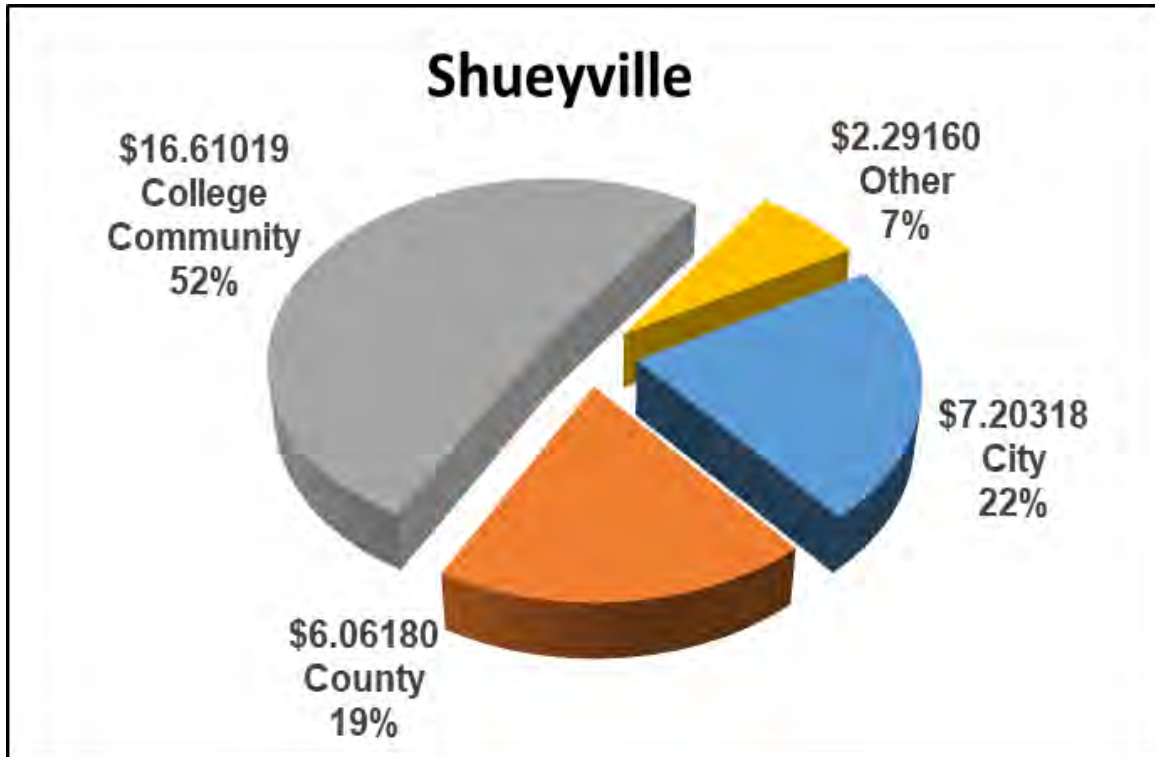


(North Liberty property tax levy rate breakdown: Iowa City School District at \$16.26830 is 45%, County at \$6.06180 is 17%, City of North Liberty at \$11.45184 is 32%, Other at \$2.29160 is 6%)

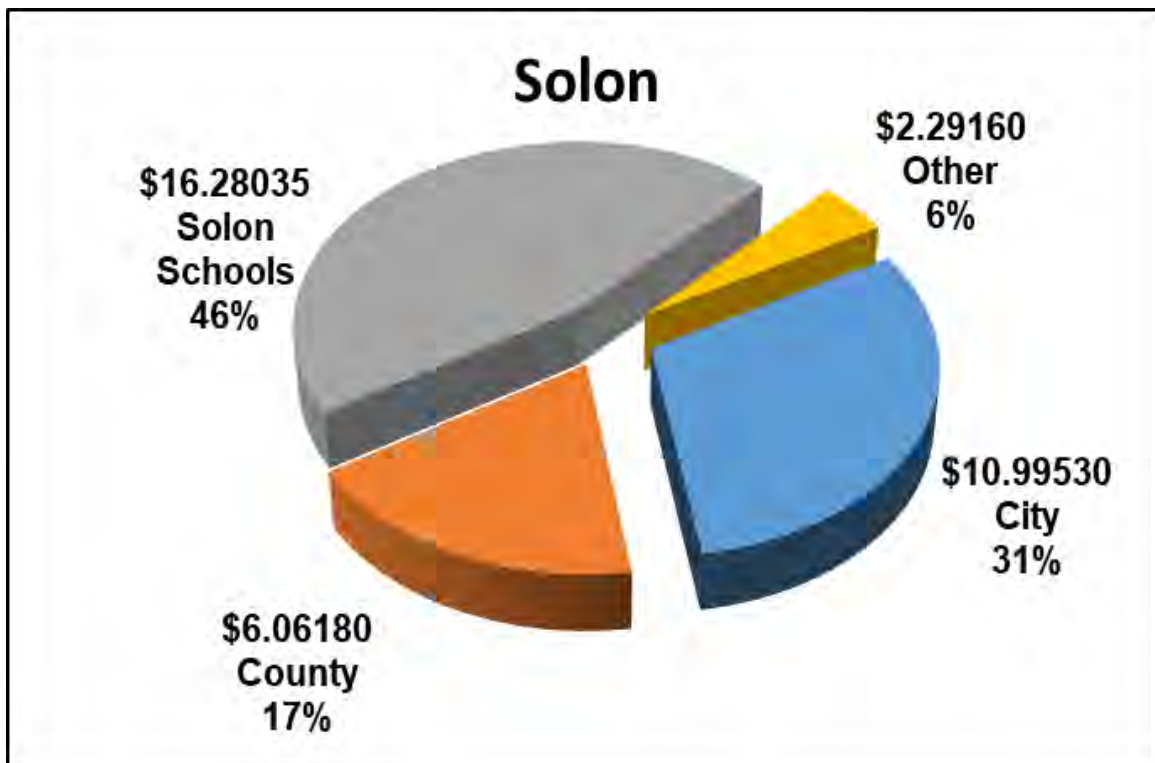


(Oxford property tax levy rate breakdown: Clear Creek/Amana School District at \$17.06819 is 41%, County at \$6.06180 is 15%, City of Oxford at \$15.82797 is 38%, Other at \$2.29160 is 6%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

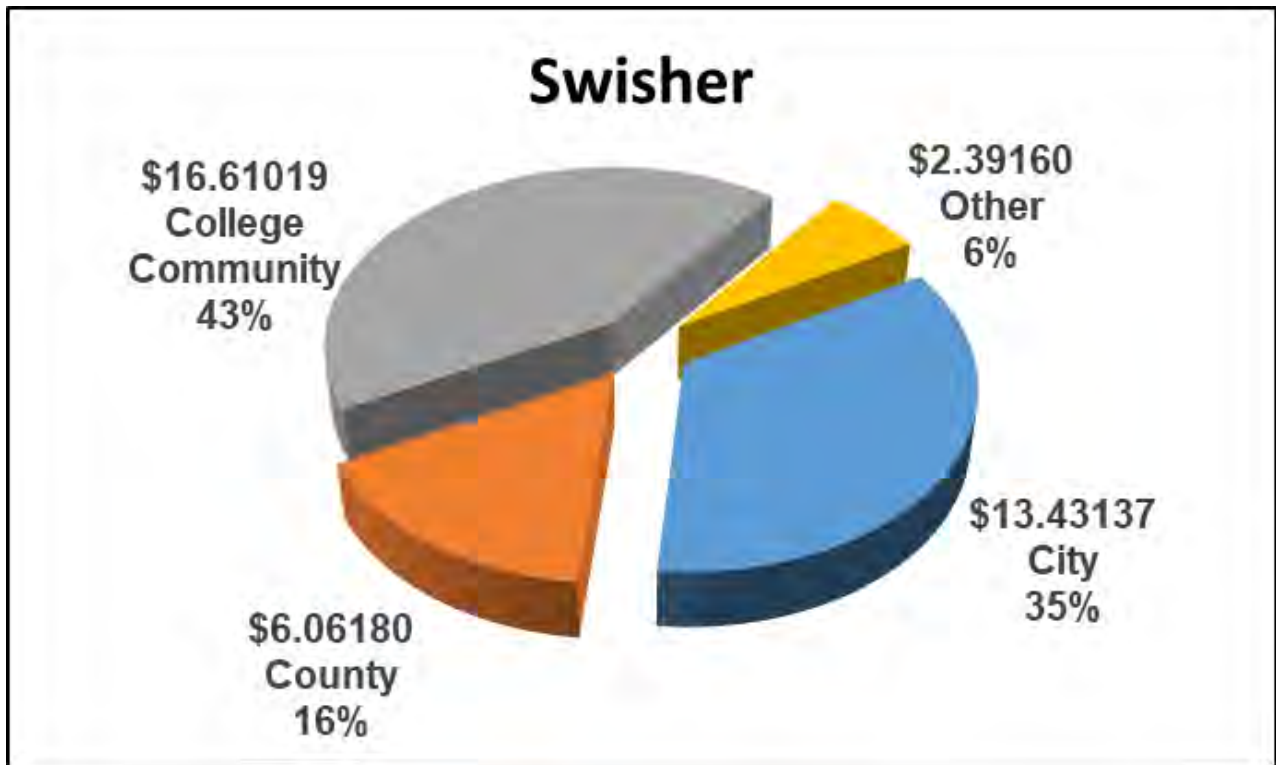


(Shueyville property tax levy rate breakdown: College Community School District at \$16.61019 is 52%, County at \$6.06180 is 19%, City of Shueyville at \$7.20318 is 22%, Other at \$2.29160 is 7%)

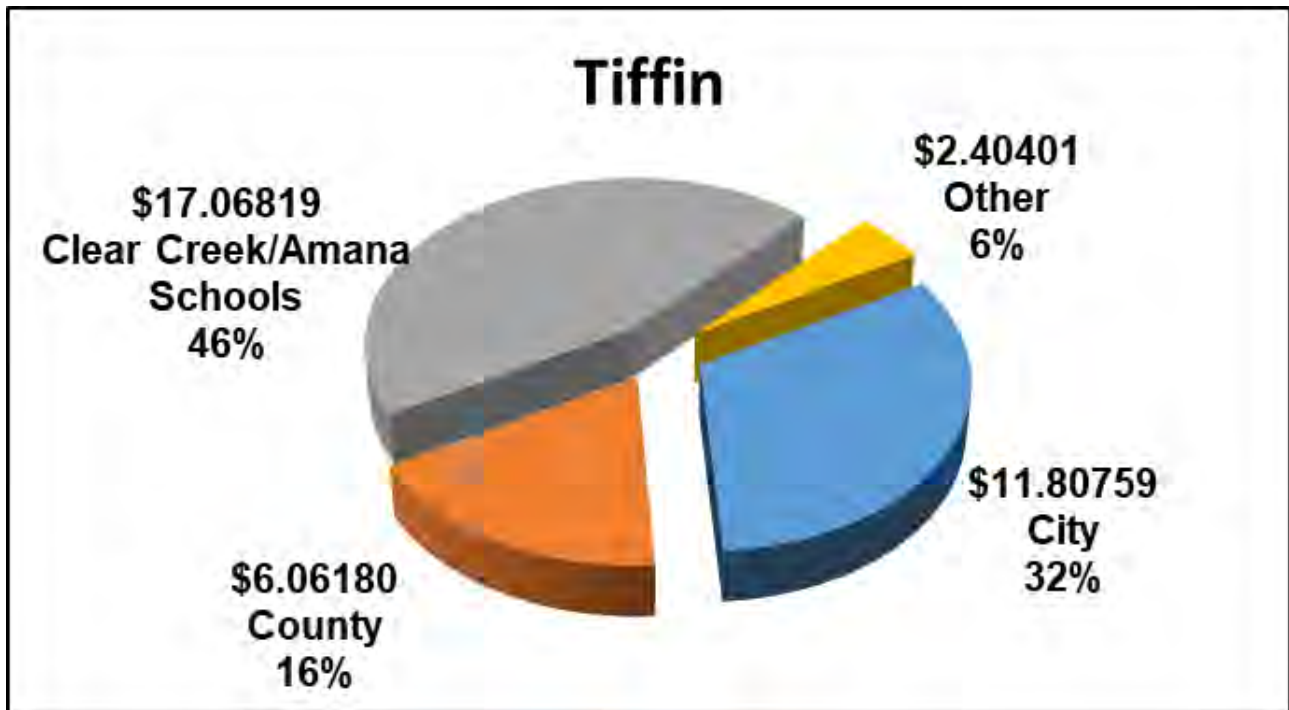


(Solon property tax levy rate breakdown: Solon School District at \$16.28035 is 46%, County at \$6.06180 is 17%, City of Solon at \$10.99530 is 31%, Other at \$2.29160 is 6%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

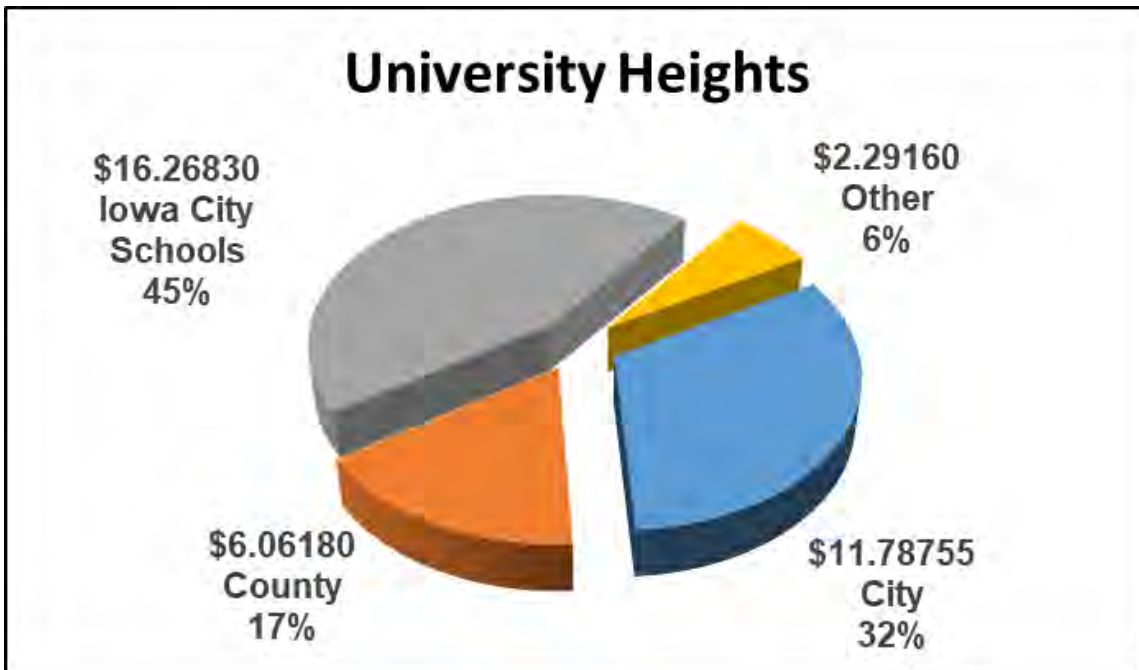


(Swisher property tax levy rate breakdown: College Community School District at \$16.61019 is 43%, County at \$6.06180 is 16%, City of Swisher at \$13.43137 is 35%, Other at \$2.39160 is 6%)



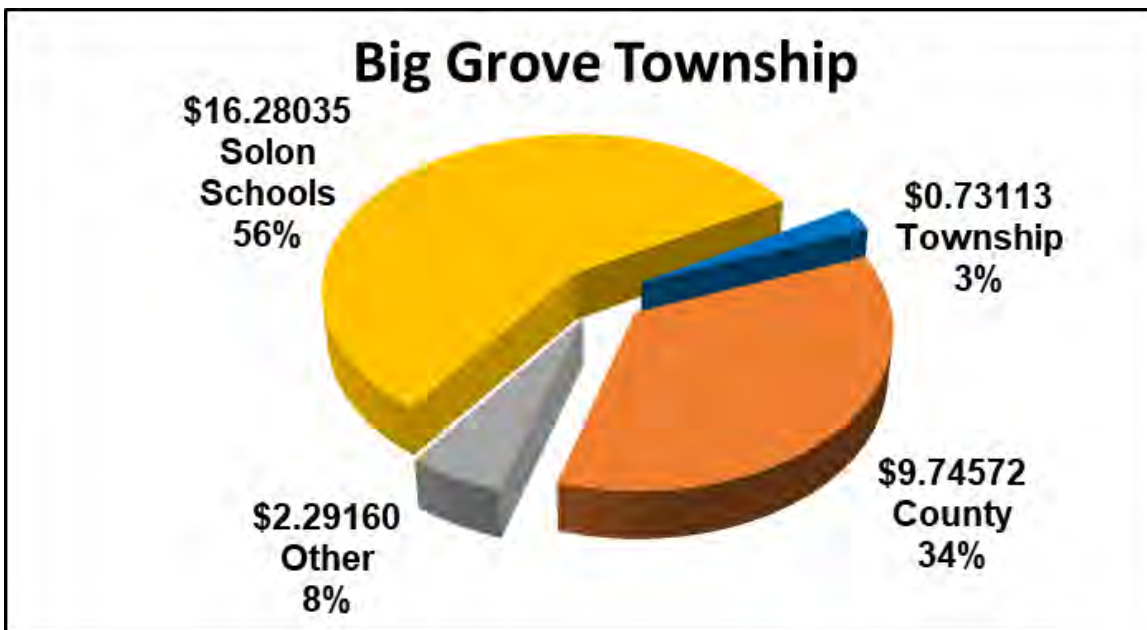
(Tiffin property tax levy rate breakdown: Clear Creek/Amana School District at \$17.06819 is 46%, County at \$6.06180 is 17%, City of Tiffin at \$11.80759 is 32%, Other at \$2.40401 is 6%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)



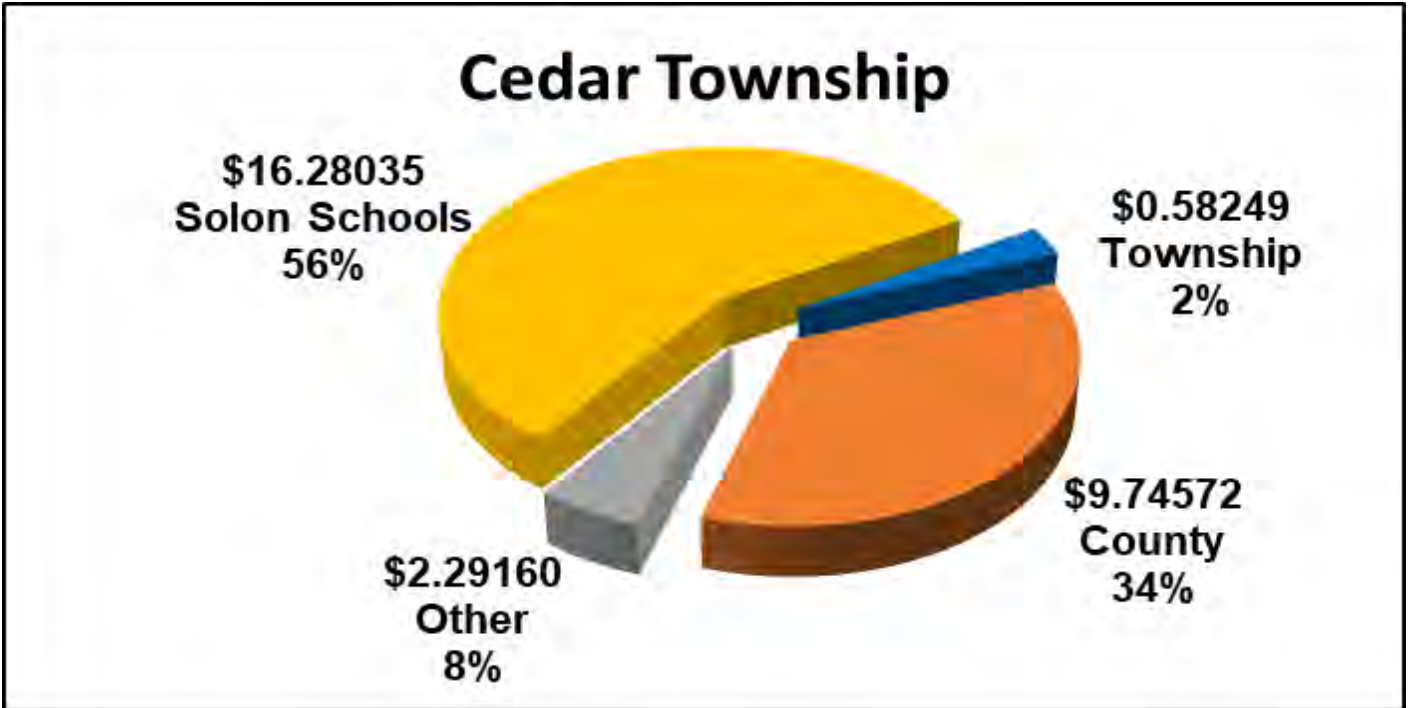
(University Heights property tax levy rate breakdown: Iowa City School District at \$16.26830 is 45%, County at \$6.06180 is 17%, City of University Heights at \$11.78755 is 32%, Other at \$2.29160 is 6%)

TOWNSHIPS: (In alphabetical order)

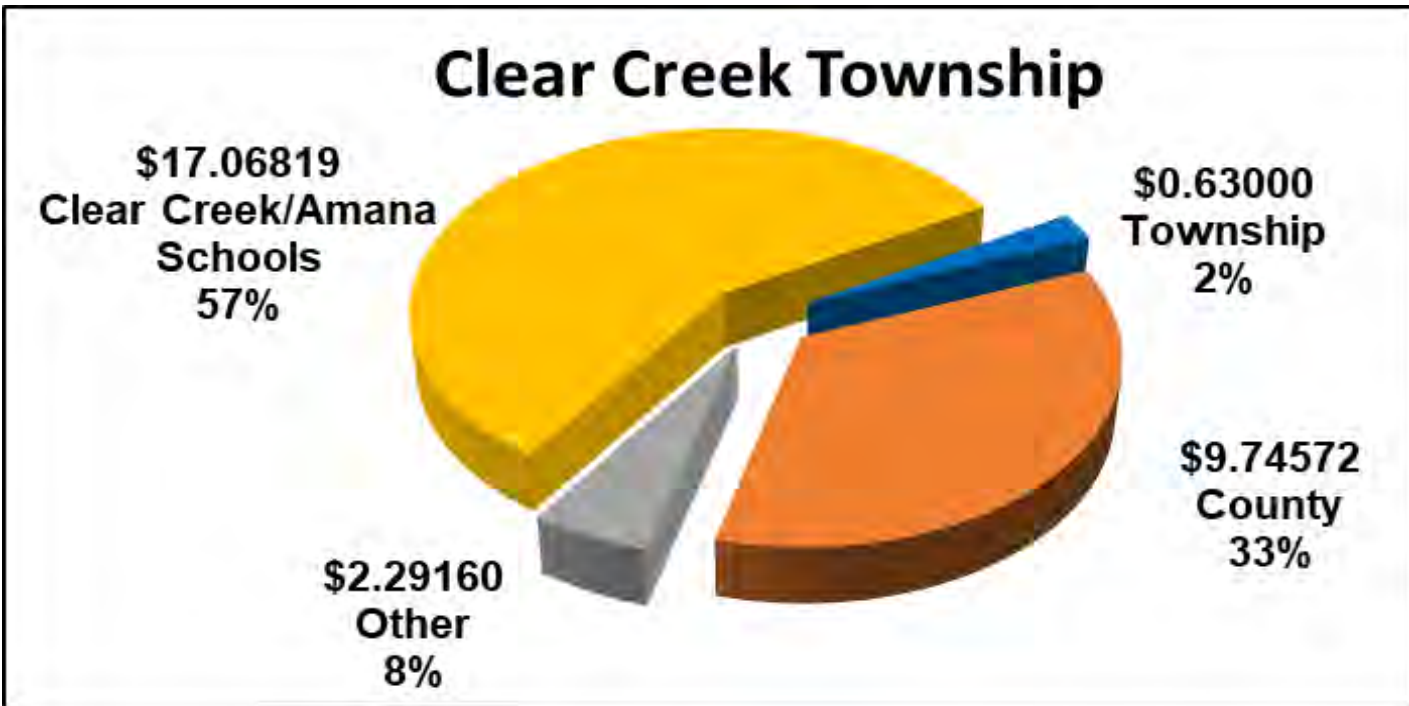


(Big Grove Township property tax levy rate breakdown: Solon School District at \$16.28035 is 56%, Other at \$2.29160 is 8%, County at \$9.74572 is 34%, Big Grove at \$0.73113 is 3%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

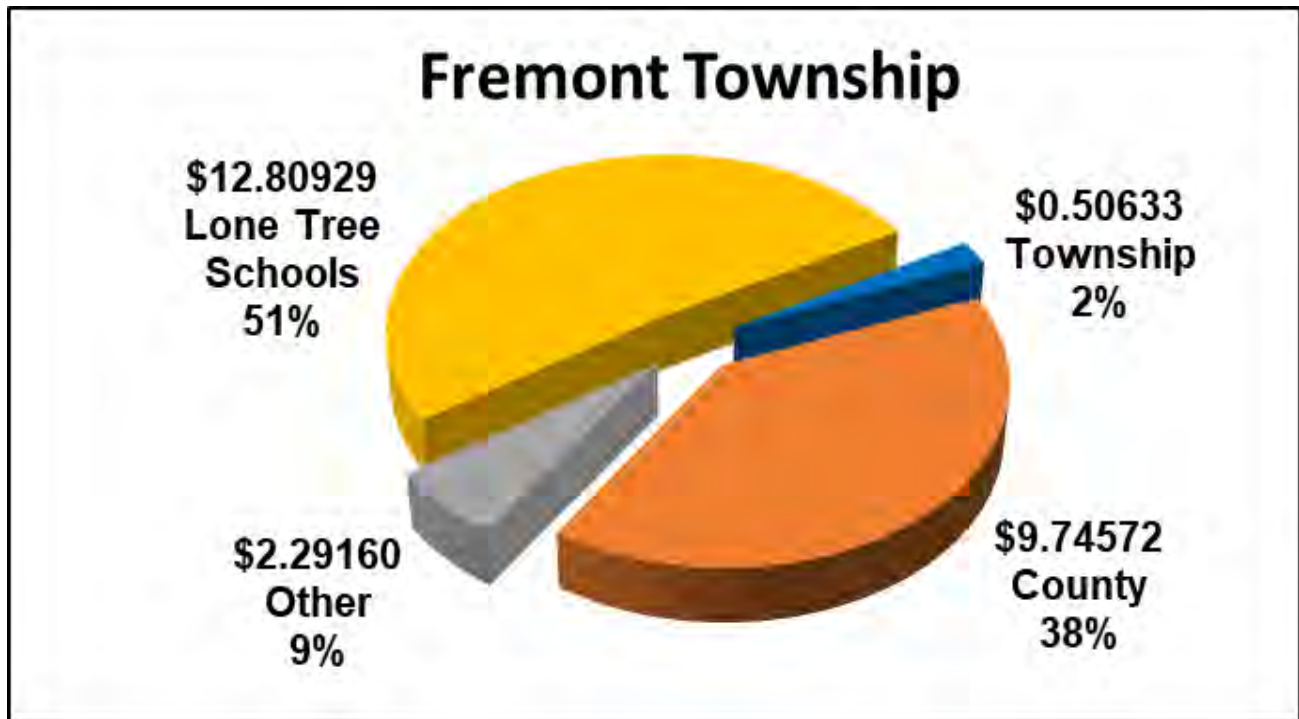


(Cedar Township property tax levy rate breakdown: Solon School District at \$16.28035 is 56%, Other at \$2.29160 is 8%, County at \$9.74572 is 34%, Cedar at \$0.58249 is 2%)

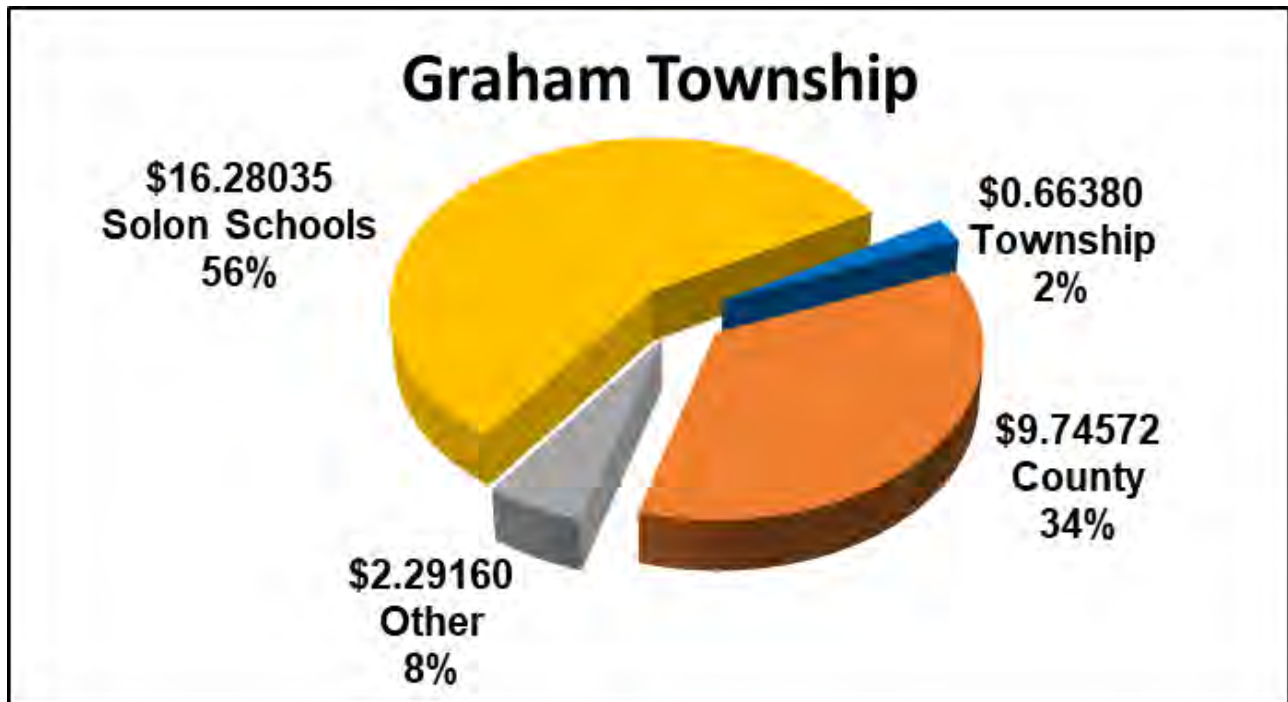


(Clear Creek Township property tax levy rate breakdown: Clear Creek/Amana School District at \$17.06819 is 57%, Other at \$2.29160 is 8%, County at \$9.74572 is 33%, Clear Creek at \$0.63000 is 2%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

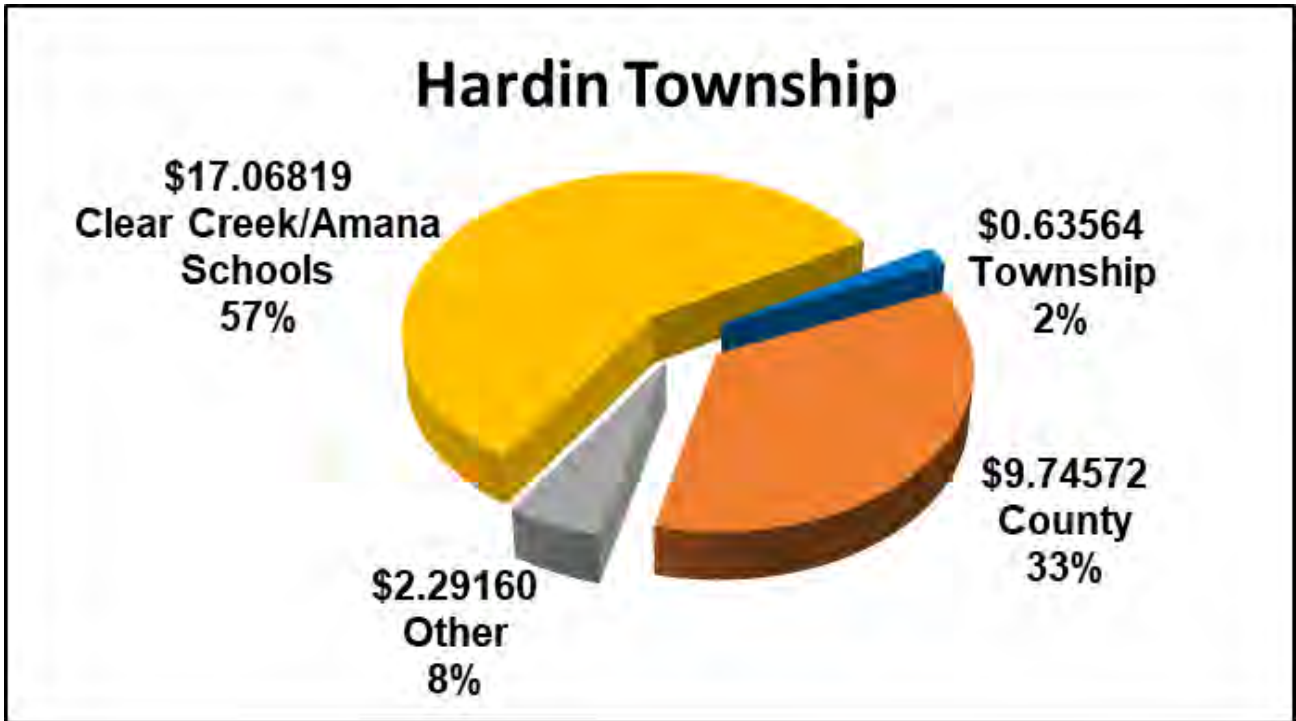


(Fremont Township property tax levy rate breakdown: Lone Tree School District at \$12.80929 is 51%, Other at \$2.29160 is 9%, County at \$9.74572 is 38%, Fremont at \$0.50633 is 2%)

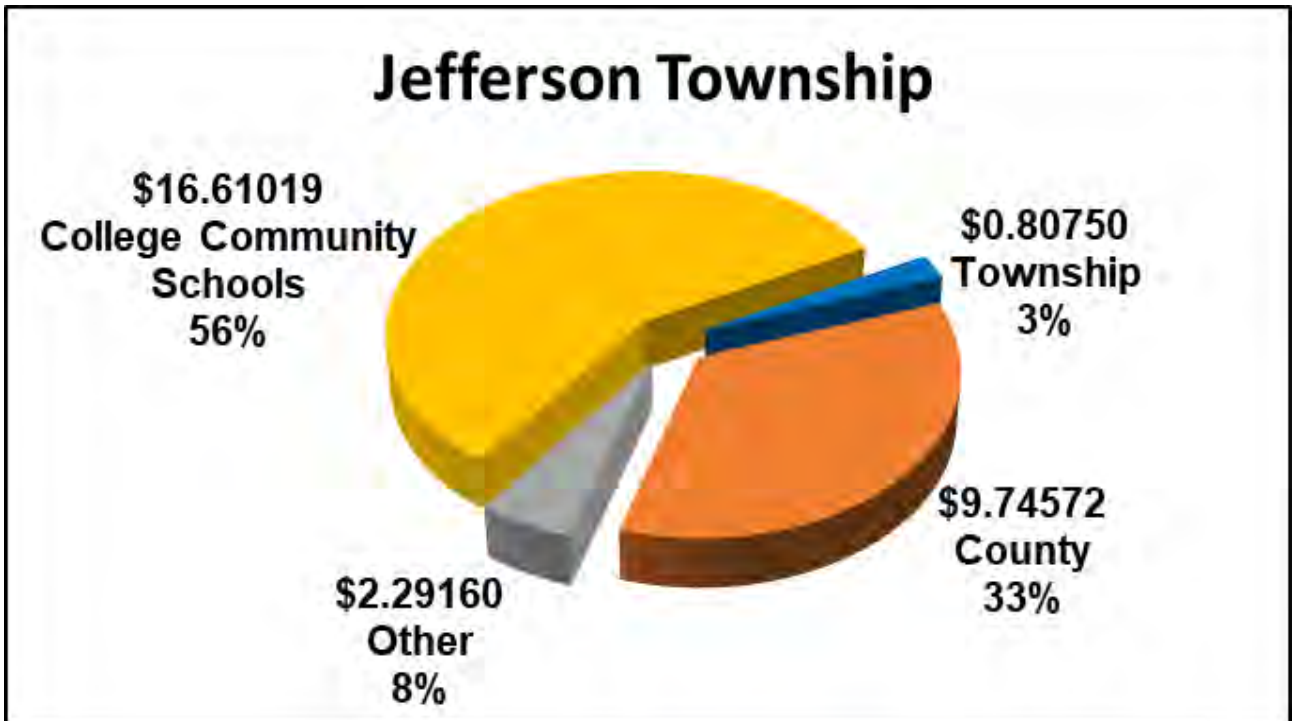


(Graham Township property tax levy rate breakdown: Solon School District at \$16.28035 is 56%, Other at \$2.29160 is 8%, County at \$9.74572 is 34%, Graham at \$0.66380 is 2%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

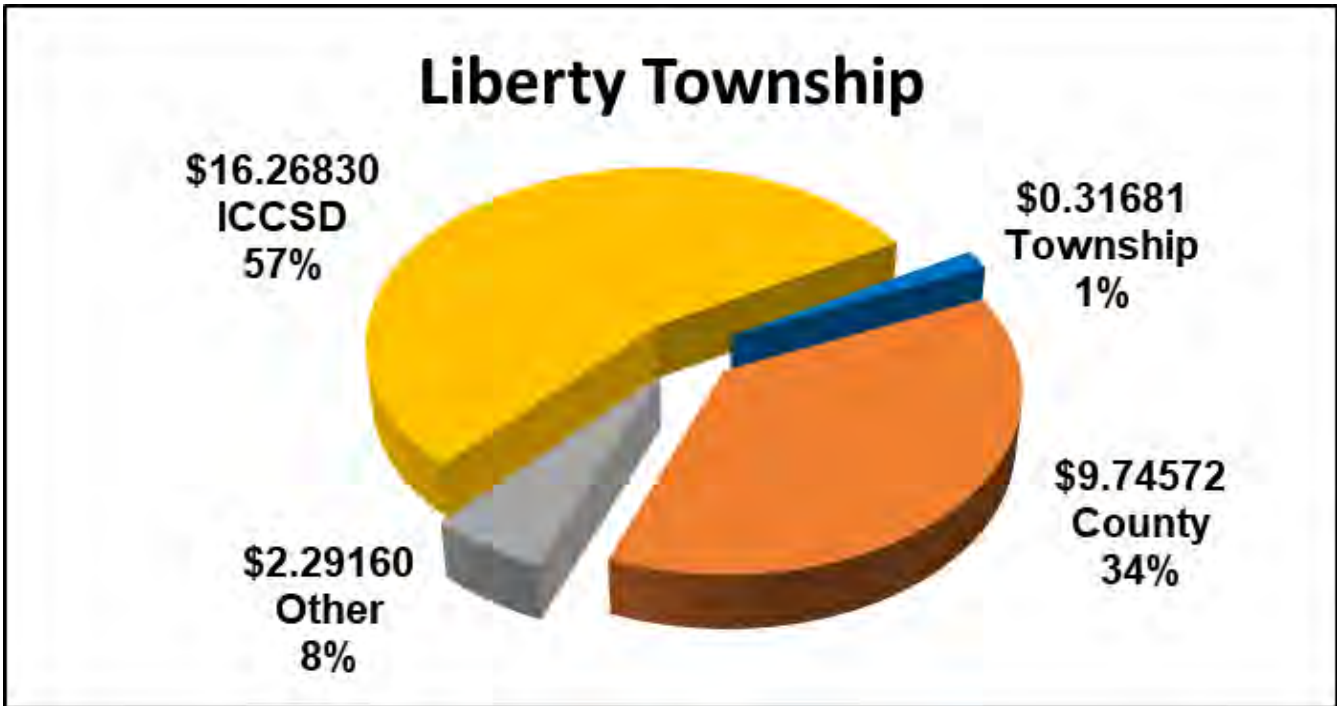


(Hardin Township property tax levy rate breakdown: Clear Creek/Amana School District at \$17.06819 is 57%, Other at \$2.29160 is 8%, County at \$9.74572 is 33%, Hardin at \$0.63564 is 2%)

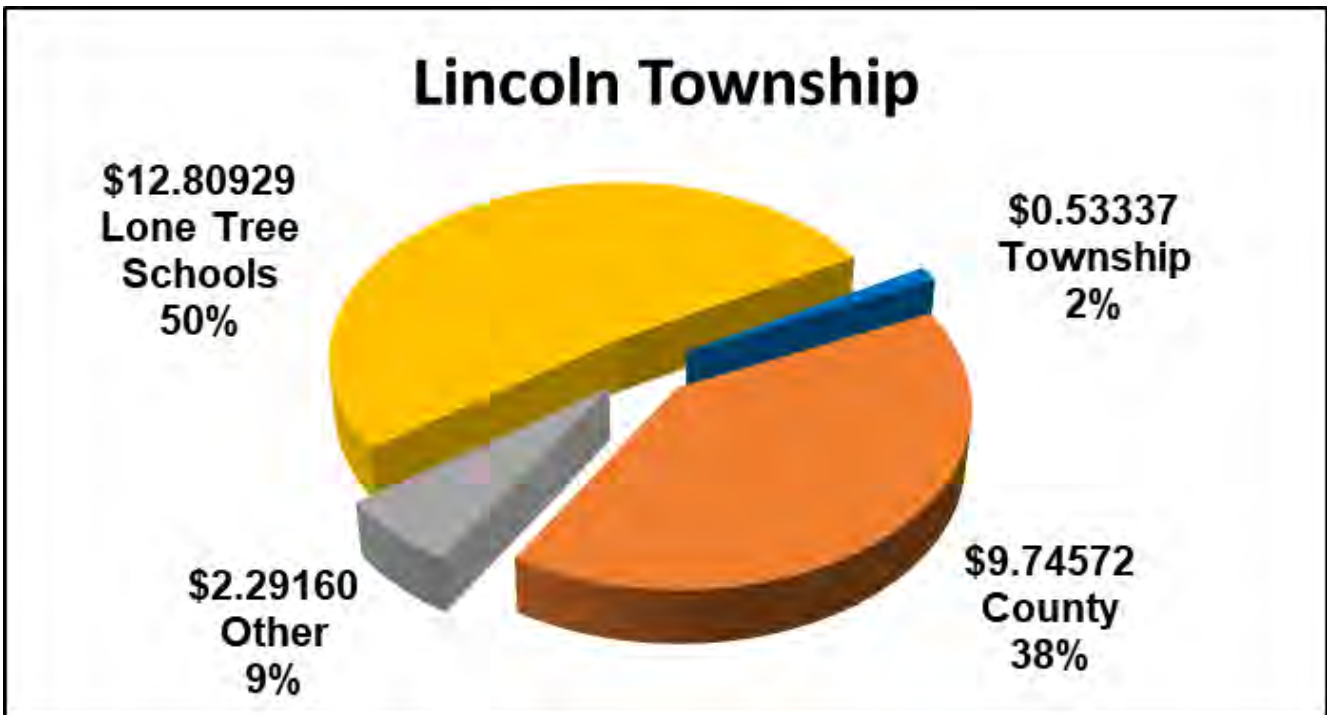


(Jefferson Township property tax levy rate breakdown: College Community School District at \$16.61019 is 56%, Other at \$2.29160 is 8%, County at \$9.74572 is 33%, Jefferson at \$0.80750 is 3%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)



(Liberty Township property tax levy rate breakdown: Iowa City Community School District at \$16.26830 is 57%, Other at \$2.29160 is 8%, County at \$9.74572 is 34%, Liberty at \$0.31681 is 1%)



(Lincoln Township property tax levy rate breakdown: Lone Tree Community School District at \$12.80929 is 50%, Other at \$2.29160 is 9%, County at \$9.74572 is 38%, Lincoln at \$0.53337 is 2%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

East Lucas, North Township



(East Lucas, North Township property tax levy rate breakdown: Iowa City Community School District at \$16.26830 is 57%, Other at \$2.29160 is 8%, County at \$9.74572 is 34%, East Lucas North at \$0.60750 is 2%)

East Lucas, South Township



(East Lucas, South Township property tax levy rate breakdown: Iowa City Community School District at \$16.26830 is 57%, Other at \$2.29160 is 8%, County at \$9.74572 is 34%, East Lucas South at \$0.46722 is 2%)

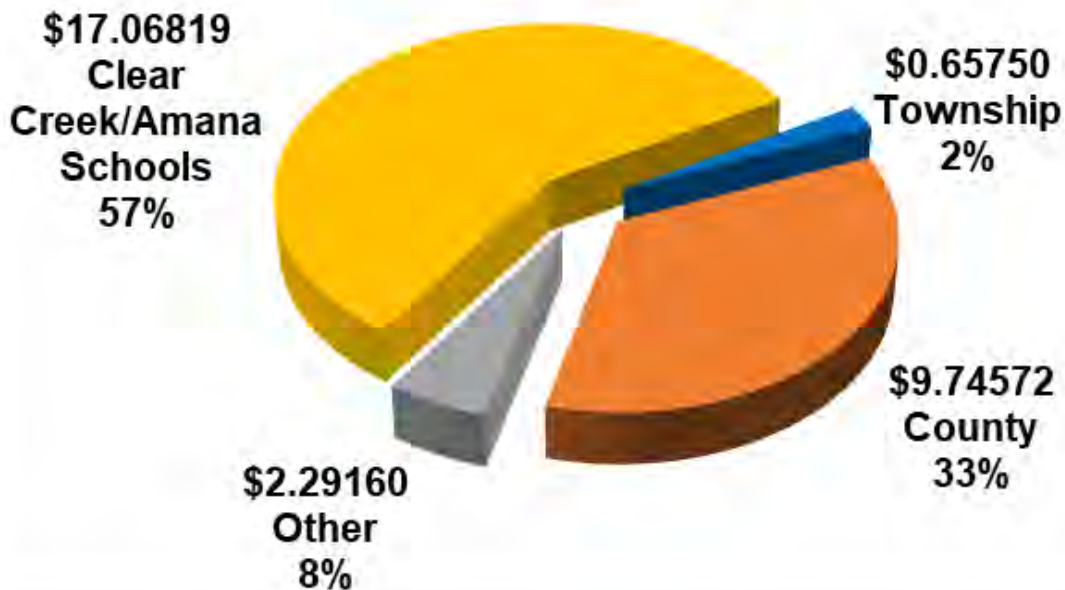
TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

West Lucas Township



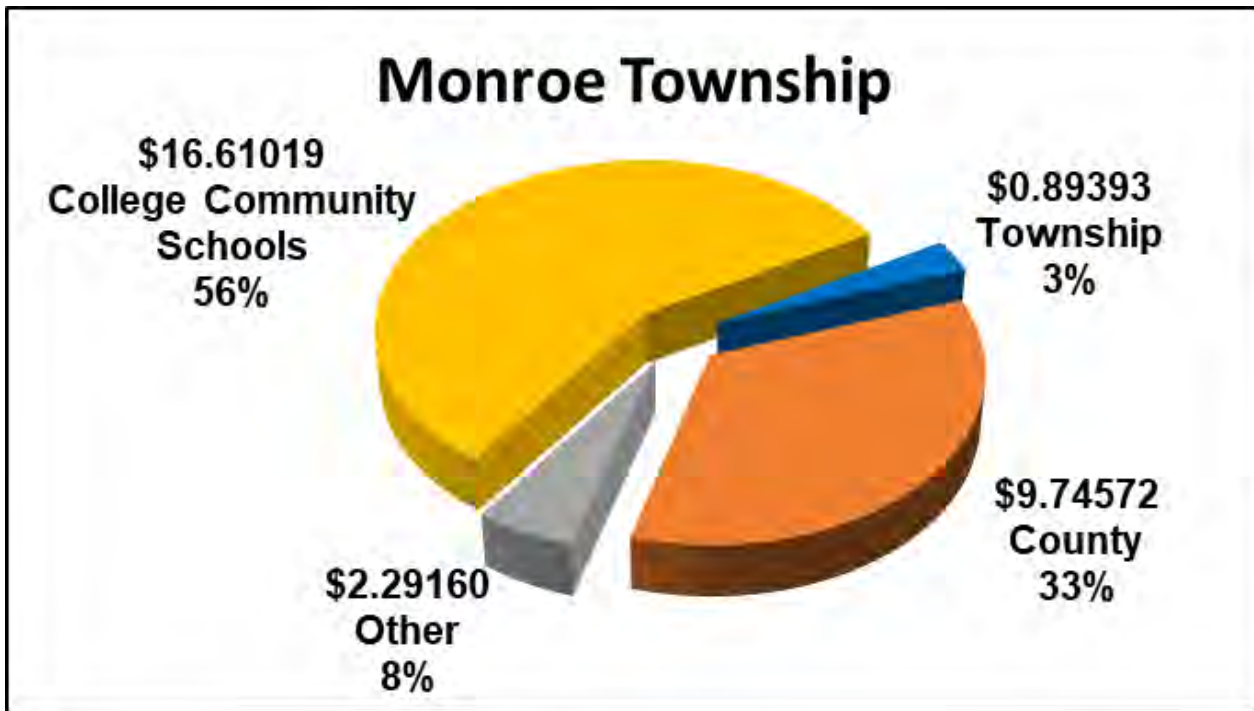
(West Lucas Township property tax levy rate breakdown: Iowa City Community School District at \$16.26830 is 57%, Other at \$2.29160 is 8%, County at \$9.74572 is 34%, West Lucas at \$0.41913 is 1%)

Madison Township

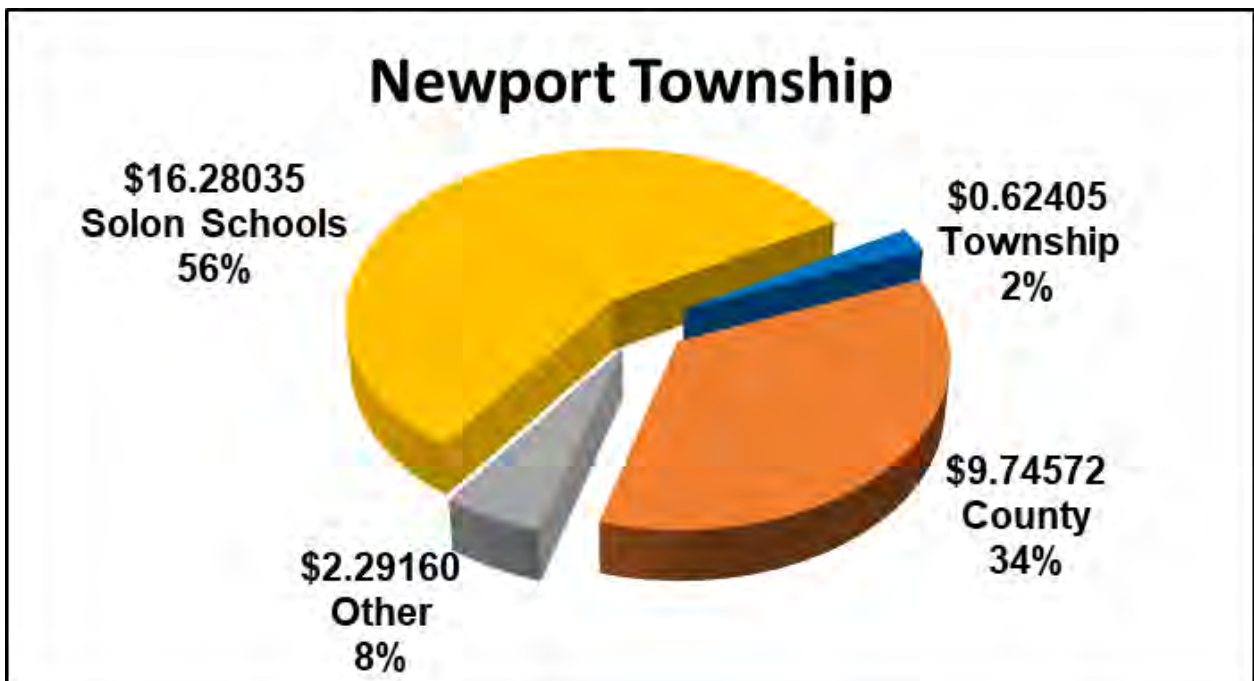


(Madison Township property tax levy rate breakdown: Clear Creek/Amana Community School District at \$17.06819 is 57%, Other at \$2.29160 is 8%, County at \$9.74572 is 33%, Madison at \$0.65750 is 2%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

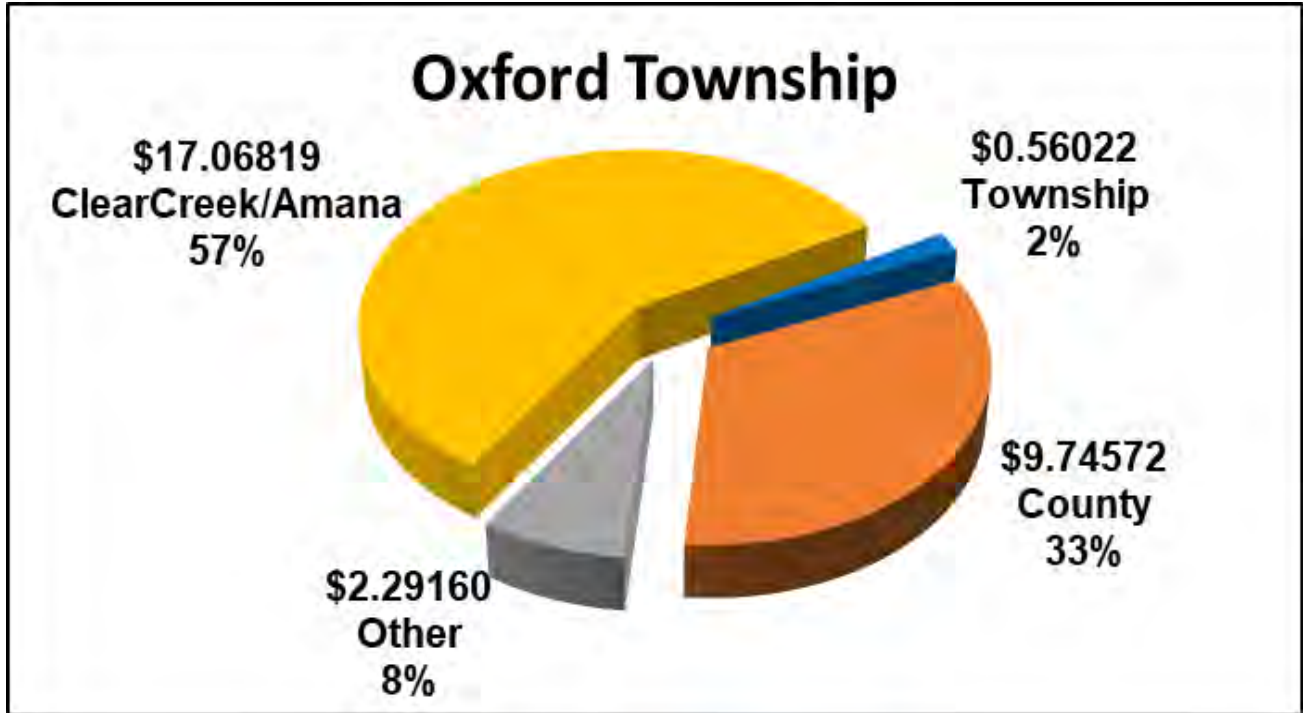


(Monroe Township property tax levy rate breakdown: College Community School District at \$16.61019 is 56%, Other at \$2.29160 is 8%, County at \$9.74572 is 33%, Monroe at \$0.89393 is 3%)

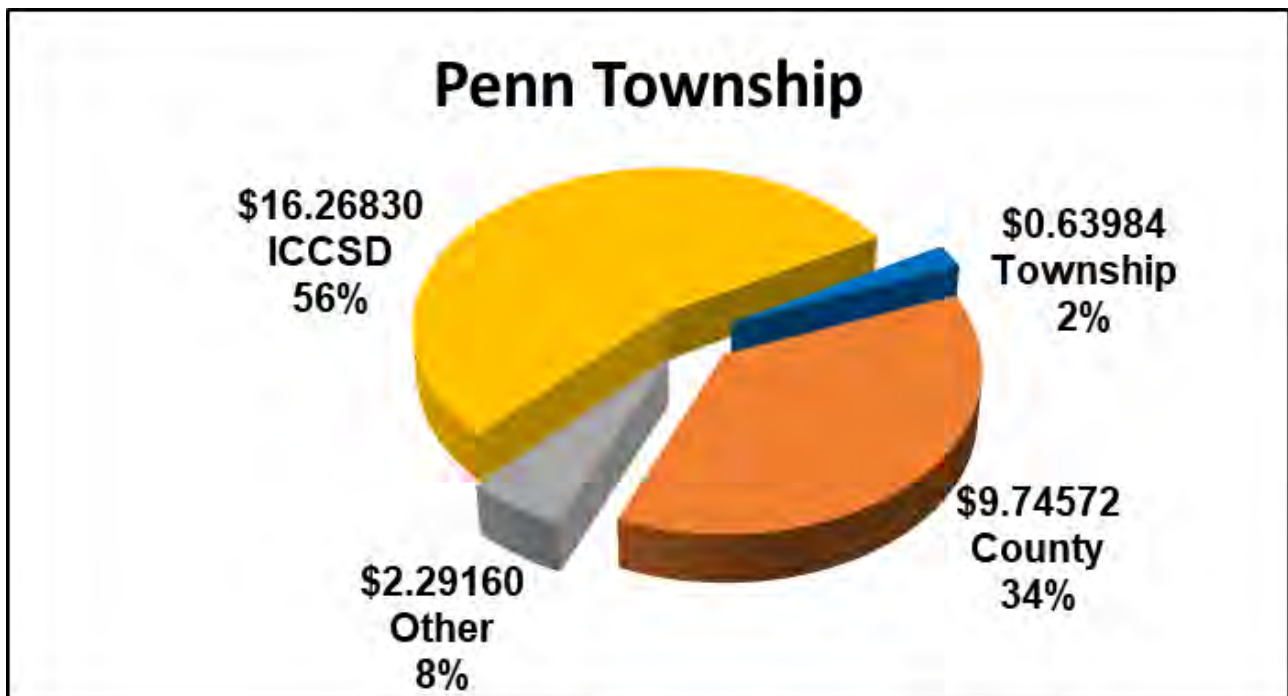


(Newport Township property tax levy rate breakdown: Solon Community School District at \$16.28035 is 56%, Other at \$2.29160 is 8%, County at \$9.74572 is 34%, Newport at \$0.62405 is 2%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)



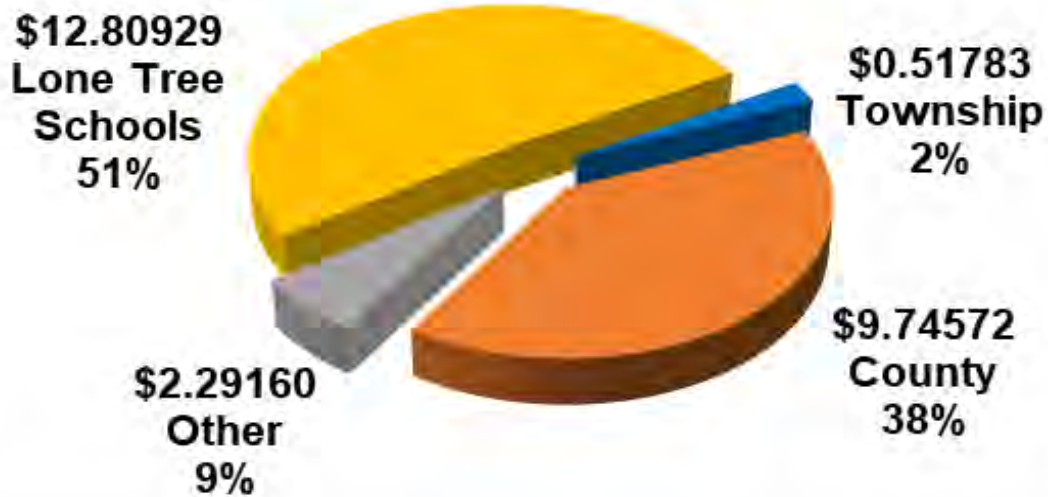
(Oxford Township property tax levy rate breakdown: Clear Creek/Amana Community School District at \$17.06819 is 57%, Other at \$2.29160 is 8%, County at \$9.74572 is 33%, Oxford at \$0.56022 is 2%)



(Penn Township property tax levy rate breakdown: Iowa City Community School District at \$16.26830 is 56%, Other at \$2.29160 is 8%, County at \$9.74572 is 34%, Penn at \$0.63984 is 2%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

Pleasant Valley Township



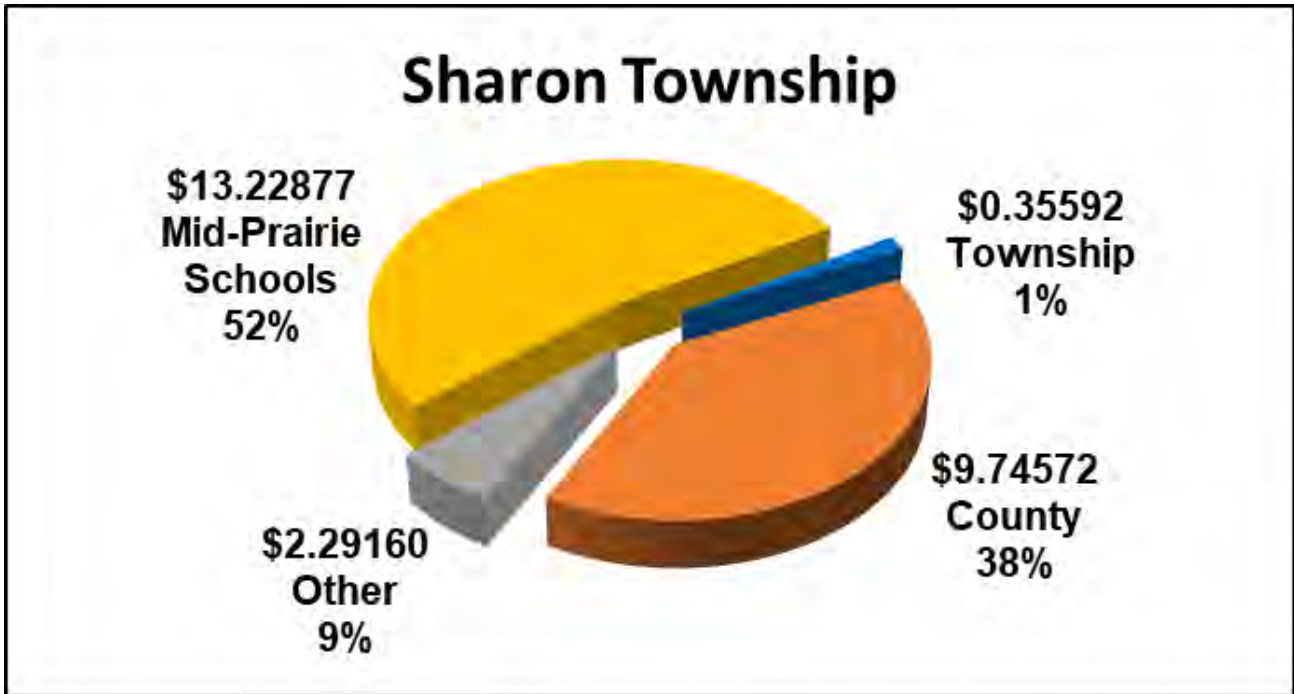
(Pleasant Valley Township property tax levy rate breakdown: Lone Tree Community School District at \$12.80929 is 51%, Other at \$2.29160 is 9%, County at \$9.74572 is 38%, Pleasant Valley at \$0.51783 is 2%)

Scott Township

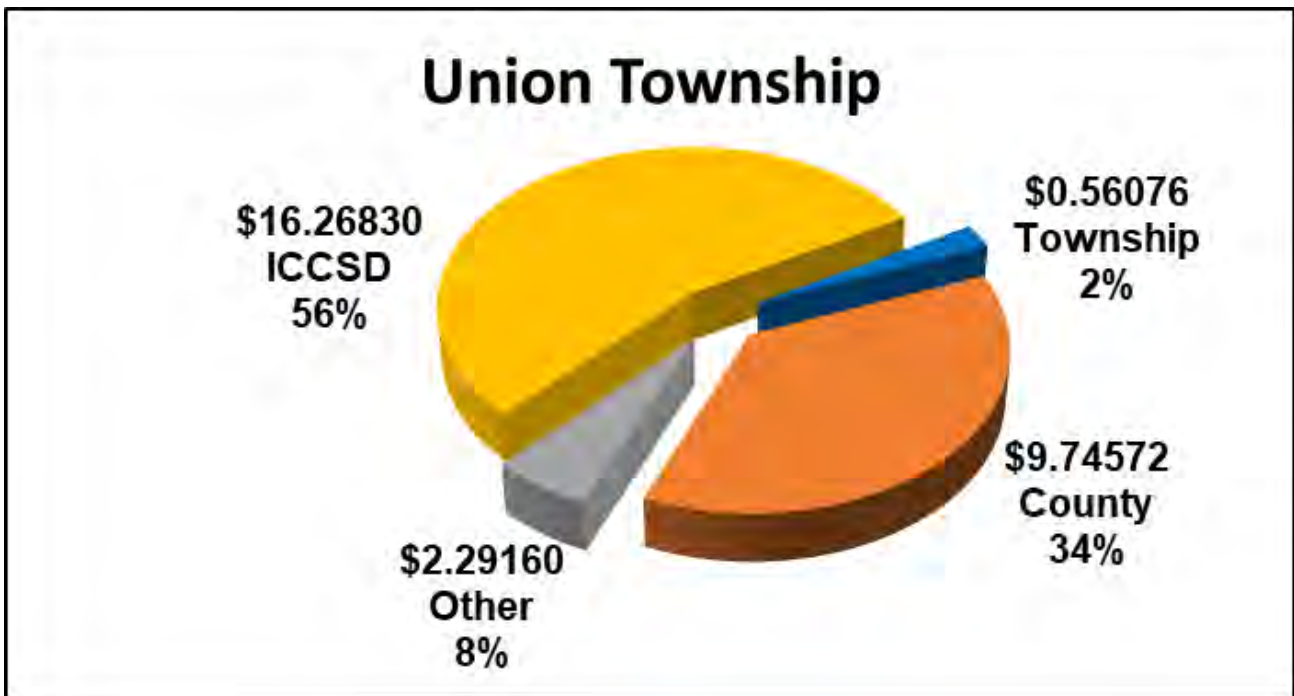


(Scott Township property tax levy rate breakdown: West Branch School District at \$15.20787 is 55%, Other at \$2.29160 is 8%, County at \$9.74572 is 35%, Scott at \$0.61381 is 2%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)

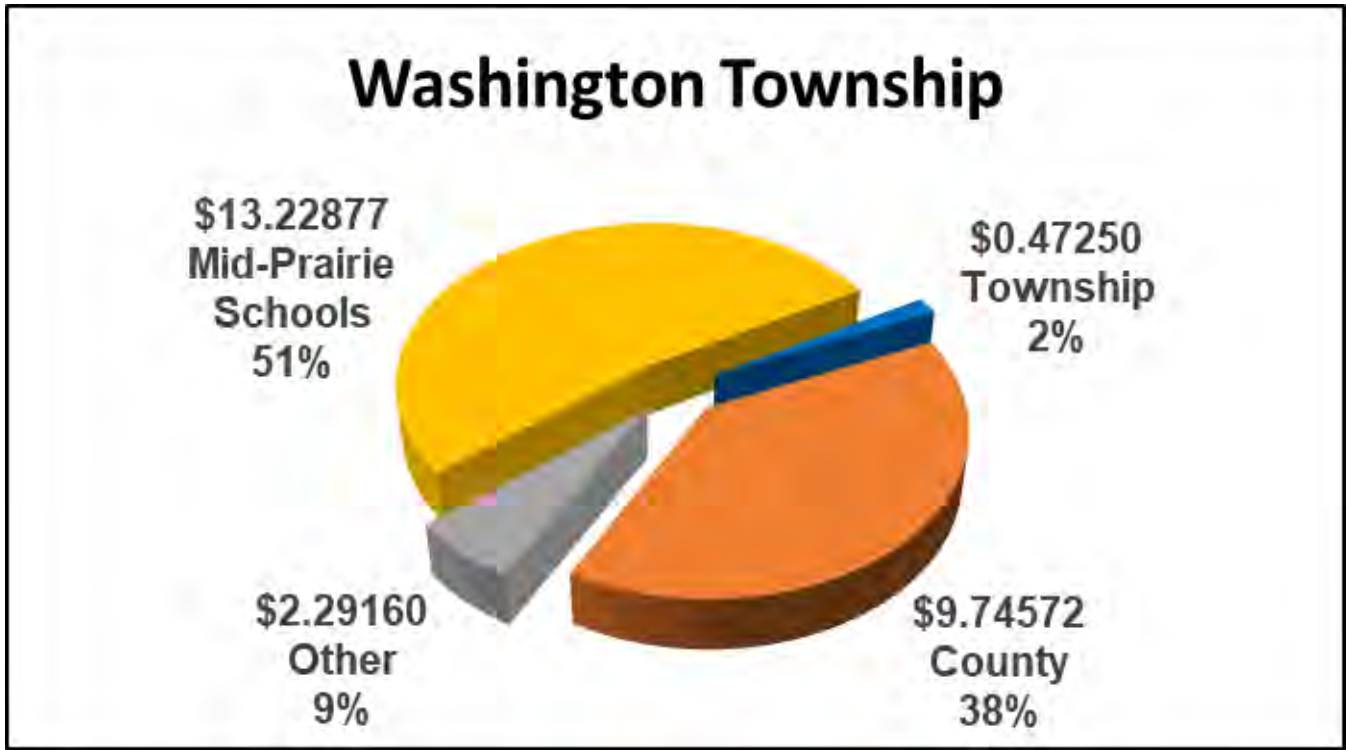


(Sharon Township property tax levy rate breakdown: Mid Prairie School District at \$13.22877 is 52%, Other at \$2.29160 is 9%, County at \$9.74572 is 38%, Sharon at \$0.35592 is 1%)



(Union Township property tax levy rate breakdown: Iowa City Community School District at \$16.26830 is 56%, Other at \$2.29160 is 8%, County at \$9.74572 is 34%, Union at \$0.56076 is 2%)

TAX LEVY RATE FOR CITIES AND TOWNSHIPS (continued)



(Washington Township property tax levy rate breakdown: Mid Prairie School District at \$13.22877 is 51%, Other at \$2.29160 is 9%, County at \$9.74572 is 38%, Washington at \$0.47250 is 2%)

DEPARTMENT & ELECTED OFFICE LIST

Dept #	Department & Elected 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
34	LG Abatement	34	LG Abatement
35	American Resue Plan Act (ARPA)	35	ARPA

DEPARTMENT & ELECTED OFFICE LIST (continued)

Dept #	Department & Elected Office Name	Fund #	Fund Name
40	Technology	6	Technology
41	Substance Abuse	1	General Basic
42	Targeted Case Management (TCM)	1	General Basic
43	MH/DS Administrative Services	1	General Basic
44	Capital Expenditures	7	Capital Expenditures
45	Human Services	1	General Basic
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.

AB: County Administration Building

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.

AME: County Ambulance and Medical Examiner Building

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.

◇

ECR (East Central Region): 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.

GLOSSARY OF TERMINOLOGY (continued)

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

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 Fund: The largest fund within the county, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenues. This fund usually includes most of the basic operating services, such as law enforcement, mental health services, finances, data processing, conservation, physical health services, services to the poor, county development services, and general administration. The General Fund is divided into two parts: the General Basic Fund and the General Supplemental Fund.

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.



HHS: County Health and Human Services Building

GLOSSARY OF TERMINOLOGY (continued)



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 Information Technology Department, responsible for county data processing functions.



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

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



MH-DS: Mental Health and Disability Services is a department 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 Measure: 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.

GLOSSARY OF TERMINOLOGY (continued)

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.

◇

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.

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GLOSSARY OF TERMINOLOGY (continued)

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.

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.

GLOSSARY OF TERMINOLOGY (continued)

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

*The following county departments have appropriated budget authority in more than one service area:
 * County Attorney (SA1 & SA9); Treasurer (SA8 & SA9); (Central Services (SA3, SA6, SA8 & SA9); General Basic Grants (SA1, SA3 & SA6); Court Services/Attorney (SA1 & SA9); Rural Basic Grants (SA1 & SA6); Secondary Roads (SA7 & SA0). They appear in the table below only once under the service area that contains the largest portion of their departmental budget.

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 Grants
	27	Juvenile Justice Admin – Court Services
	28	Court Services – Clerk of Court, County Atty
	31	EMS
	35	ARPA
	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
	34	LG Abatement (opioid settlement)
	35	ARPA
	41	Substance Abuse
	45	Social Services
6. County Environment & Education	19	Planning, Development, & Sustainability
	24	Conservation
	35	ARPA
	23	Rural Basic Grants
7. Roads and Transportation	48	Road Construction Escrow
	49	Secondary Roads
8. Government Services	11	County Recorder
	14	Treasurer
	33	Auditor/Elections
	35	ARPA
	87	Recorder's Record Management
9. Administration	03	Auditor/Accounting
	05	Board of Supervisors
	06	Human Resources
	07	Information Technology
	15	Finance
	17	Physical Plant
	18	Central Services
	22	Insurance
	35	ARPA
	42	Targeted Case Management (TCM)
	43	MH/DS Administrative Services
0. Capital Projects/Non-Program/Other	21	General Supplemental
	25	County Historic Poor Farm
	32	Special Resource Enhancement - Conservation
	35	ARPA
	40	Technology
	44	Capital Expenditures
	65	Debt Service
	81	Energy Reinvestment Fund
	82	Conservation Trust
	83	Conservation Bond
85	Capital Projects	

GLOSSARY OF TERMINOLOGY (continued)

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

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.

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.

Licenses and Permits: Includes Alcoholic Beverage & Tobacco control, Building Structure & Equipment Permits, Health & Environmental Licenses and Permits, and a few other licenses and permits.

Charges for Service, Statutory: Includes certain fees of Recorder, Treasurer, and Sheriff.

Charges for Service, Non-Statutory: Includes certain fees for General Government, Public Safety, Recreation, Education, Health, Sanitation, Transportation and Miscellaneous.

Use of Money and Property: Includes Earnings from Investments, Rents, Vending, Commissions and Miscellaneous.

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.

Other Financing Sources: Includes Operating Transfers, Proceeds from General Long-Term & Other Debt, and Proceeds of General Fixed Asset Sales.



**END OF
FISCAL YEAR 2024 ANNUAL BUDGET**