

A Sustainable County

An Engaged County

A Livable County



ONE

JOHNSON COUNTY



A Welcoming County

A Caring County

Message from the Board

STAY INFORMED

Check out these online tools to stay informed about Johnson County programs, services and events.

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Sign up for meeting notifications

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View livestream Board of Supervisors meetings, access agendas, minutes and packets



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<http://twitter.com/jcauditor>

Johnson County Conservation

<http://twitter.com/JCConservation>

Emergency Management

<http://twitter.com/JohnsonCoEMA>

Johnson County Public Health

http://twitter.com/jcph_iowa

Johnson County Secondary Roads

<http://twitter.com/JCSecondaryRoad>



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We are pleased to present Johnson County’s annual report for fiscal year 2015 (July 1, 2014 to June 30, 2015). This report gives us an opportunity to share with you some of Johnson County’s accomplishments and how the services we provide are making a difference in your life and lives of your family, friends and neighbors.

Johnson County is more than simply a collection of cities, villages and farms. We are **One County**. In line with our strategic plan, we strive to be welcoming, sustainable, engaged, livable and caring, and on these pages we highlight some of the ways in which we meet those goals.

County government impacts us, one and all, whether you drive on a road, vote in an election, need an ambulance or enjoy a park. We invite you to learn more about Johnson County services and issues in whichever way suits you: social media, attending our meetings in person or through our live-streaming function, signing up for our electronic communications, visiting our website, serving on County boards or commissions, or simply calling or emailing about topics important to you.

We are One County—and as your Board of Supervisors, it is our pleasure to serve you.



Left to right: Rod Sullivan, Terrence Neuzil, Mike Carberry, Janelle Rettig, Pat Harney

A Welcoming County



*Above and right:
Supporters celebrate
passage of the
Community ID
resolution*

In April 2015, the Board of Supervisors passed a resolution supporting the creation of a **Community Identification Card** for Johnson County residents, to ensure that all members of our diverse community are welcomed and can participate fully in the economic and social life of our county.

Creation of the program was a collaboration among the Board, the Auditor, the County Attorney and the Recorder, and each office worked to ensure its success, pledging staff, training and materials to support its implementation. In the first month, more than 500 people applied for a card.

The County Attorney's Office provided translations for the Community ID documents while an extensive network of community volunteers was on hand to assist and translate at the initial program launch. The County also maintains a database of our employees who speak additional languages—including Spanish, Romanian, Swahili and Hindi—allowing offices to work together to accommodate the needs of residents.

Because improving workforce **diversity and cultural competency** in customer service is one of the Board of Supervisors' strategic priorities, all County staff members are provided training opportunities on these topics.

A Sustainable County

Johnson County’s strategic goals include a commitment to reducing energy use, not only for environmental reasons, but to minimize property taxes through sound fiscal policies and management.

When the County began to **rebuild its Secondary Roads facility**, which suffered serious structural damage during a 2013 fire, sustainability was front and center in the plans. Construction was completed in the spring of 2015, and two **ground-mounted solar arrays** now stand at the site. Combined, the systems will provide 113,775 kWh of electricity each year, equal to approximately 23% of the electrical energy used annually at the campus. Wall, roof and door insulation; dimming controls and light harvesting; and sensor-controlled vent fans also contribute to energy savings.

Johnson County entered into a power-purchase agreement (PPA) with Moxie Solar of North Liberty for the installation of the arrays. PPAs allow a company providing a solar system to claim federal and state renewable energy tax credits then pass the savings on to a local government. Governments cannot directly receive these credits; however, they can indirectly benefit by entering into a PPA. This project will not only provide the county with “clean” energy, but is also estimated to **save \$152,000 over 25 years**.



In July 2014 the County adopted internal **Sustainability Minimum Standards** to be incorporated into new construction or renovation of County buildings, to ensure its facilities are constructed in sustainable, cost-effective ways. The new measures allow easier management of the process to determine if a County building project should follow the Leadership in Energy and Environmental Design (LEED) program or if it should instead follow the County’s new standards. LEED, as well as the new standards, addresses collaboration, transportation, site sustainability, water use and quality, energy efficiency, materials used, and indoor environmental quality.

County construction projects involving 2,000 or more square feet of heated or air-conditioned space will be considered for the LEED program. If the project is found to not be LEED-feasible, or if the project is less than 2,000 square feet, it will be handled under the Sustainability Minimum Standards track.

The County also created an **internal energy fund**, which will help cover the incremental cost of energy-efficient, cost-effective construction, retrofits or equipment, including those that use renewable energy.

Sustainability efforts in the County Attorney’s Office coincided with the State-mandated Electronic Document Management System, which requires all **court documents to be filed electronically**. E-filing has significantly decreased the use of paper files.

A Livable County



Clear Creek Trail

Trails and recreational opportunities are important for creating a livable community, but so is quality infrastructure and services. Johnson County works to ensure our roads and bridges, social services, soil and water quality, and much more support the needs of residents.

In Fiscal Year 2015, work continued on **Mehaffey Bridge**, which spans the Iowa River/Coralville Reservoir

between North Liberty and Solon. Despite delays caused by flooding during construction, the dedicated bike/pedestrian trail opened in March 2015 and progress continued through the summer.

Johnson County Conservation invested in many projects, including completion of a **bird blind** at Kent Park, a 174-acre addition to the **Cedar River Crossing Area**, and development of concept plans for improved **Sutliff Bridge access** and Kent Park upgrades.

Soil and water quality was also addressed and recognized, including **streambank bio-restoration** to protect the Clear Creek Trail and development of a **Watershed Assessment and Management Plan** to improve water quality at Kent Park Lake. Kate Giannini, Soil and Water Conservation Specialist, earned a **Watershed Protection and Water Quality award** from the Iowa Stormwater Conference.



Mehaffey Bridge construction

An Engaged County

In Fiscal Year 2015, the Board of Supervisors continued to invest in technologies that improve government efficiency and transparency.

One of the most exciting accomplishments was the transition to **live-streaming all Board of Supervisors meetings**. This means anyone can conveniently listen to (or watch, for those meetings video-recorded) Board meetings by clicking the link on our website at www.johnson-county.com. Archived recordings and minutes are also available, as well as a schedule of upcoming meetings and agendas.



2014 High Resolution Aerial Photography Countywide

The public can also make use of another technology upgrade, **new aerial photography integrated into our Geographic Information System (GIS) mapping**. A GIS is a computer system that allows users to map, model, query, and analyze large amounts of data within a single database. The County’s Property Information Viewer (PIV), also available on our website, is utilized by engineers, attorneys, real estate professionals and other governmental agencies. Aerial photos dating to the 1930s are included in the PIV.



L-r: Rep Mary Mascher, Supervisor Rod Sullivan, Rep Sally Stutsman, Board Executive Assistant Andy Johnson, Supervisor Mike Carberry, Rep Vicki Lensing, Supervisor Pat Harney and Rep Dave Jacoby

The County continued its involvement in the **Urban County Coalition (UCC)**, a group of Eastern Iowa’s most populous counties (Johnson, Black Hawk, Dubuque, Linn and Scott) The UCC represents the counties’ interests before the Iowa General Assembly, executive branch and other relevant agencies, departments and organizations and maintains regular contact with area legislators.

A Caring County



Each year, the Johnson County Board of Supervisors allocates funding to more than three dozen community partners, including social services organizations, libraries and economic development groups.

Through various grant and fund allocation processes, in Fiscal Year 2015 the Board distributed **\$2,144,246 to community partners.**

Food insecurity of our community's most vulnerable residents is a serious concern for the Board of Supervisors. A new project at the **Johnson County Poor Farm**, a historic property and farmland located across from our Secondary Roads and Fleet Maintenance Facility, will help address those concerns by growing local foods at

Johnson County Board of Supervisors, left to right: Pat Harney, Mike Carberry, Terrence Neuzil, Janelle Rettig, Rod Sullivan

the farm. The initiative, called **Grow: Johnson County**, is a collaboration among Table to Table Food Distribution Network, the Coralville Ecumenical Food Pantry and New Pioneer Soilmates.

Our Social Services General Assistance Program also helps our community's citizens in need. In fiscal year 2015, the program assisted 556 households in **maintaining stable housing**. The Social Services department also hosted several community events to **raise awareness** on issues such as child abuse prevention, mental health, early childhood programming and diversity.

Social Services and the County Attorney's outreach efforts helped make "Sealing Day" a success, increasing the number of hearings to **seal juvenile court records** more than 300% over the previous year.

Johnson County **Veterans Affairs' outreach** efforts and extended Saturday morning office hours reached significantly more of those who honorably served our country. These efforts resulted in increased federal revenue into Johnson County of 19% from the previous year, totaling more than \$14 million in Compensation and Education benefits.

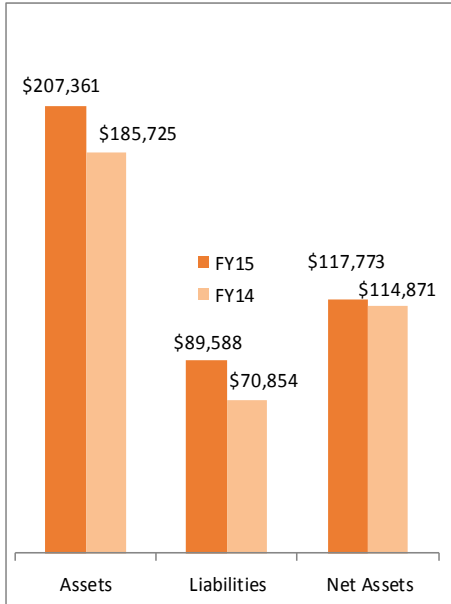


Financial Highlights FY 2015 through June 30, 2015

Statement of Net Position

Statement of Net Position

For year ended June 30, 2015
(Thousands of dollars)

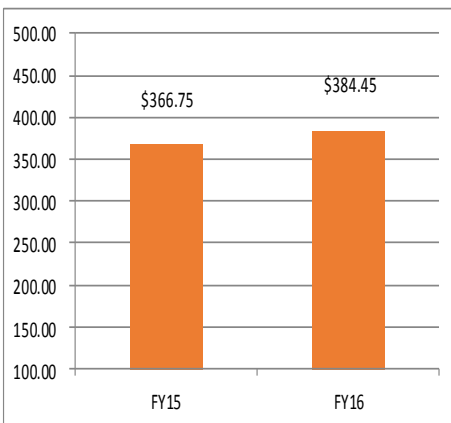


Net Position may serve as an indicator of government's financial position. The total net position of governmental activities increased by 11.6% compared to fiscal year 2014. The increase in total liabilities for FY15 is primarily due to the addition of the new pension liability from GASB Statement No. 68.

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

Restricted net position represents resources that are subject to external restrictions, constitutional provisions, or enabling legislation on how they can be used. Unrestricted net position decreased from \$7,923,601 in fiscal year 2014 to (\$3,691,292) in fiscal year 2015, a decrease of 146.59%, due primarily to the effect of the net pension liability on the County's unrestricted fund balance.

County taxes paid by homeowner



The increase in property tax from fiscal year 2015 to fiscal year 2016 is due to the change in the State rollback and an increase in the countywide levy from 6.742 in fiscal year 2015 to 6.903 in fiscal year 2016.

Statement of Activities

The County increased property taxes levied for 2015 by 5.1%. This increase raised the County's property tax revenue by approximately \$2,308,000. Based on increases in the tax levies and total assessed valuation, property tax revenue is budgeted to increase by an additional \$2.3 million for fiscal year 2016.

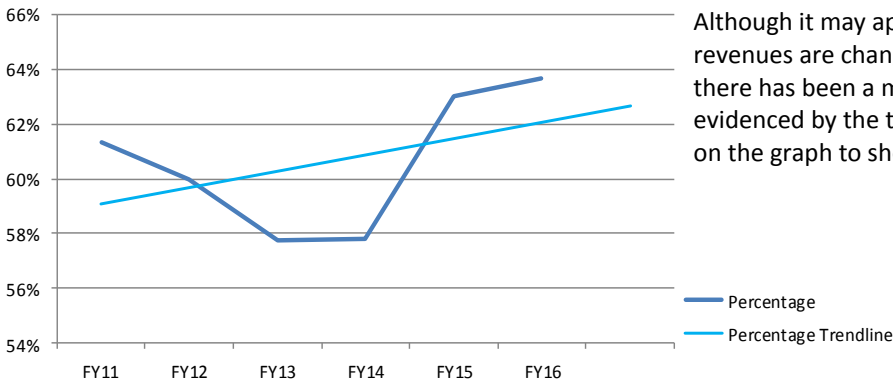
The cost of all government services this year was approximately \$63,241,000 compared to \$64,072,000 last year.

The amount financed by taxpayers was \$32,815,511 (See Statement of Activities). Some of the cost was paid for by those who benefited from programs or other government grants and contributions.

The County's program revenues increased from \$26,299,220 to \$30,427,248 from fiscal year 2014 to 2015, due to a substantial increase in capital grants and contributions, and charges for service, but that increase was offset by a decline in operating grants and contributions.

Financial Highlights FY 2015 through June 30, 2015

Taxes as a percentage of total budgeted revenues

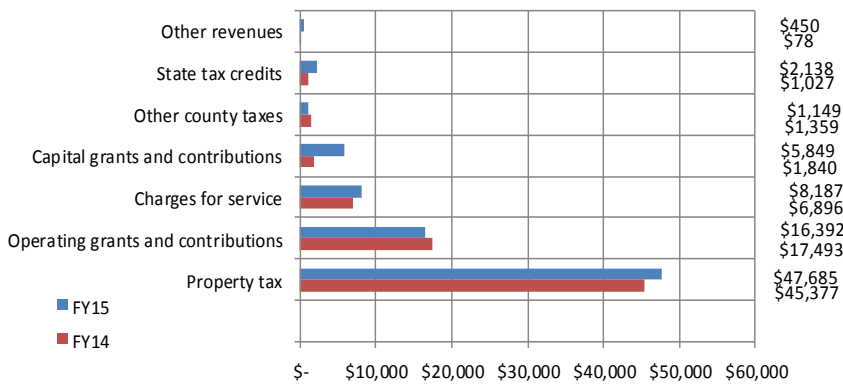


Although it may appear that taxes as a percentage of total budgeted revenues are changing drastically as you look at the graph, in reality, there has been a modest increase over the last five years as evidenced by the trend line. The trend line averages the five points on the graph to show the general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

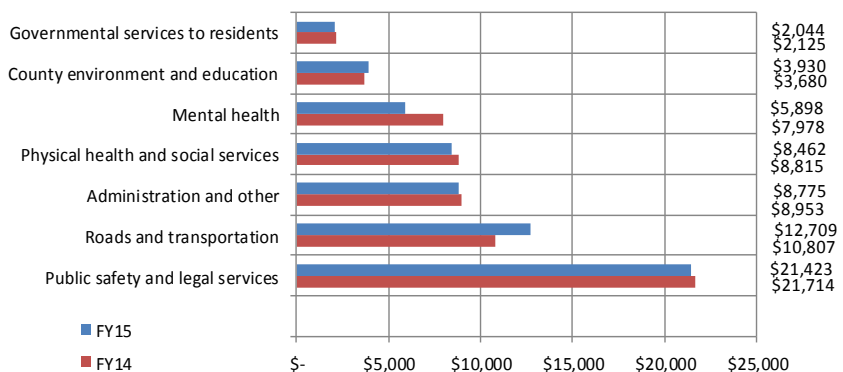
Statement of Activities

For year ended June 30, 2015
(Thousands of dollars)

GOVERNMENT-WIDE REVENUES (Expressed in thousands)



GOVERNMENT-WIDE EXPENSES (Expressed in thousands)



Glossary of terms

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

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

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

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

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

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

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

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

NET INVESTMENT IN CAPITAL ASSETS: Equals capital assets net of accumulated depreciation and any outstanding borrowings used for their acquisition.

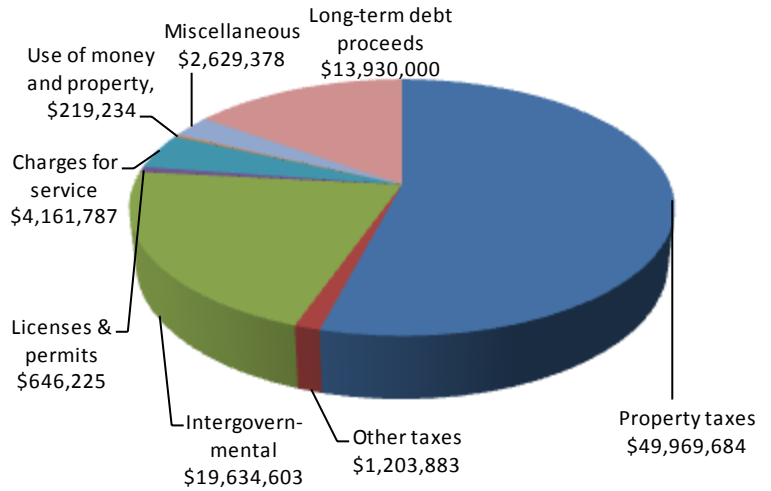
RESTRICTED NET POSITION: Assets are reported as restricted when there are limitations imposed on their use by legislation, creditors, grantors or laws or regulations of other governments.

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

Financial Review

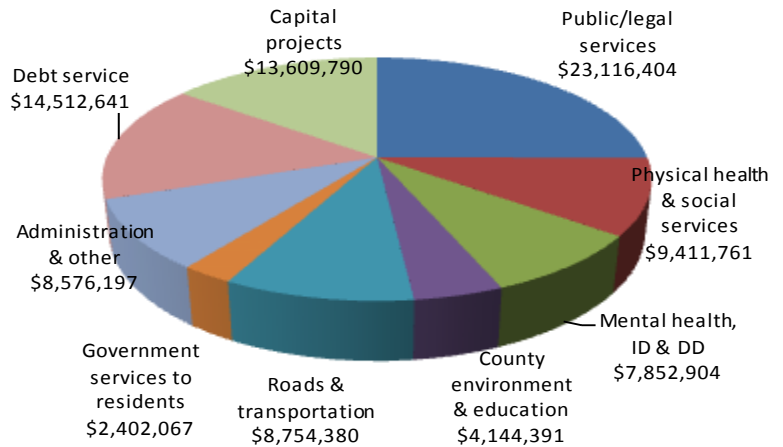
Fiscal Year 2016 Budgeted Revenue

Property taxes	\$ 49,969,684
Other taxes	\$ 1,203,883
Intergovernmental	\$ 19,634,603
Licenses and permits	\$ 646,225
Charges for service	\$ 4,161,787
Use of money and property	\$ 219,234
Miscellaneous	\$ 2,629,378
<u>Long-term debt proceeds</u>	<u>\$ 13,930,000</u>
Total Revenues	\$ 92,394,794



Fiscal Year 2016 Budgeted Expenditures

Public services and legal services	\$ 23,116,404
Physical Health and social services	\$ 9,411,761
Mental health, ID & DD	\$ 7,852,904
County environment and education	\$ 4,144,391
Roads & transportation	\$ 8,754,380
Government services to residents	\$ 2,402,067
Administration and other	\$ 8,576,197
Debt service	\$ 14,512,641
<u>Capital projects</u>	<u>\$ 13,609,790</u>
Total Expenditures	\$ 92,380,535



Report Disclosure

The Statement of Activities and Statement of Net Position are prepared on the accrual basis for the year ended June 30, 2015. Information summarized on these pages is from the Financial Section of the County's Comprehensive Annual Financial Report (CAFR). The CAFR is prepared in accordance with generally accepted accounting principles (GAAP). Information is presented in greater detail in the CAFR, which is available from the Johnson County Finance Department and at the Johnson County website under Departments/Finance/Audit Reports. The budgeted revenue and expenditures summaries included governmental funds only.

Financial/Budget Award

Johnson County was awarded a Certificate of Achievement for Excellence in Financial Reporting for its Fiscal Year 2014 Comprehensive Annual Financial Report (CAFR) by the Government Finance Officers Association.

A County Moving Ahead



It's important to look back and celebrate our accomplishments each year, and allow the momentum to propel us into the future.

Whether we are protecting and repurposing our historical resources or envisioning ways to use technology to better serve today's citizens, Johnson County's various offices and departments have one goal: 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 has exciting plans for Fiscal Year 2016 and beyond. The **Johnson County Poor Farm and Asylum Historic District**

(photo above left), which was officially added to the National Register of Historic Places in September 2014, will continue to be a focus. Efforts to stabilize the buildings continue while a long-term plan is developed.

Construction will begin on a long-overdue replacement facility for Johnson County's **Ambulance Service and its Medical Examiner** administrative offices (concept drawing pictured right).

A temporary, secure entrance for the **Johnson County Courthouse** will be installed, offering safety and security for everyone who enters the building, while respecting its historic value.

We look forward to all the exciting challenges and opportunities that the future will bring. As we move ahead, in partnership as **One County**, we hope you will join us.



Elected Officials

SHERIFF Lonny Pulkrabek

The Sheriff's Office is made up of:

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

ATTORNEY Janet Lyness

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

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

AUDITOR Travis Weipert

The Auditor serves as:

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

RECORDER Kim Painter

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

The Office also:

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

TREASURER Tom Kriz

The County Treasurer collects and distributes property taxes and prepares reports for the State Treasurer, maintains bank accounts for the various County funds and conducts tax sales on property for which the taxes have not been paid. The Treasurer's Office is also home to the Motor Vehicle department, which handles registration of cars, trucks and other motorized vehicles.

JOHNSON COUNTY DEPARTMENT PHONE NUMBERS

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