

Johnson County, Iowa

FISCAL YEAR 2021

ANNUAL BUDGET



For the period 7/1/2020 - 6/30/2021

**Adopted by the
Johnson County Board of Supervisors
on March 19, 2020**



Prepared by the
[Johnson County Finance Department](#)

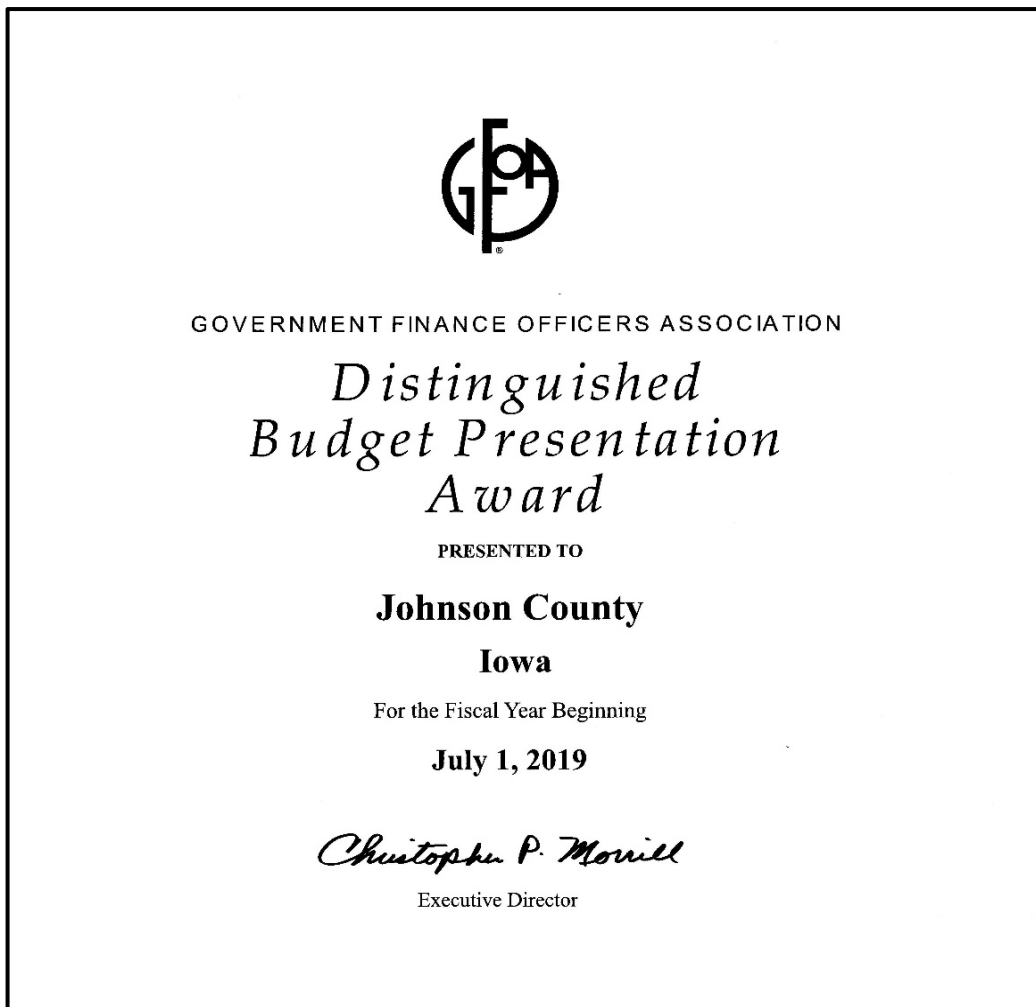
Cover: Johnson County Government complex
Above: Johnson County Health & Human Services Building with skywalk to the Administration Building

How to navigate this document

Pages 8-10 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 click your mouse on that button, you will return to the Table of Contents.

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

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



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, 2019 (fiscal year 2020 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 fifth 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.

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.

Introduction

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

Budget Summary

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

Major Governmental Funds

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

- General Fund
- Rural Fund
- Mental Health & Disability Services (MH/DS) Fund
- Secondary Roads Fund
- Debt Service Fund
- Capital Projects Fund

Non-Major Governmental Funds

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

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

County Department and Elected Office Information

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

Other County Departments

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

Supplemental Information

The Supplemental Information section includes financial policies, Iowa Department of Management county budget form (state budget form) include notices of public hearings, property tax levy rates for cities and townships in the county, and a glossary of terms used in this document.

INTRODUCTION SECTION



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.

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BUDGET PROCESS

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

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

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.

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

Appropriations

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

Budget Revisions & Amendments

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

BUDGET PROCESS (continued)

Johnson County has adopted the cash basis of accounting for budgetary reporting purposes and all funds are budgeted on a cash basis. This means that revenues are recorded when cash is received and expenditures are recorded when cash is disbursed. The reporting basis is not 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 Comprehensive Annual Financial Report (CAFR).

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

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

Budget Structure

The basics to budgeting are:

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

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

Balanced Budget: For each fund in the county's budget, fund resources will match fund requirements every year; this is considered a balanced budget.

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.

BUDGET PROCESS (continued)

Calculating the Tax Levy Rate

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

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

OR

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

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

JOHNSON COUNTY BUDGET CALENDAR

September

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

October

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

November

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

December, January

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

February

16. A notice of public hearing is published in local newspapers and posted on County website at least 10 days, but no more than 20 days prior to the date of the scheduled public hearing.
17. A public hearing on the proposed maximum property tax asking and levy rate for General Services and Rural Services is scheduled and held. A resolution adopting the proposed maximum property tax asking and levy rate is approved.

JOHNSON COUNTY BUDGET CALENDAR (continued)

February (cont)

18. A notice of public hearing is published in local newspapers and posted on County website at least 10 days, but no more than 20 days prior to the date of the scheduled public hearing. This notice is for the proposed county budget. Additionally, the proper notices are published for the purposes of establishing the intent of the Board of Supervisors to authorize the County to enter into certain loan agreements and/or issue general obligation bonds for essential county purposes and general county purposes, and the appropriate associated resolutions are drafted and approved by the Board of Supervisors.
19. A public hearing on the proposed budget is scheduled and held with the bonding public hearing held immediately afterward.
20. After the budget is approved by the Board of Supervisors, load department/elected office data and tax calculation data into the financial system.
21. Send updated department/elected office budget sheets back to them to verify final budget. Include decision package items approved.

March

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



JOHNSON COUNTY

Finance Department

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

August 24, 2020

Dear Citizens of Johnson County,

I am pleased to present you with the fiscal year 2021 (FY21) annual budget that is for the period July 1, 2020 to June 30, 2021. 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 18, 2019 and over the following three months held meetings with fifteen department heads and five county elected officials to review their particular budget proposals. Special meetings were held to discuss road projects, other capital projects, and community block grants. All of these meetings were open to the public. The budget was adopted by the Board of Supervisors on March 19, 2020 and certified to the State of Iowa Department of Management on March 27, 2020.

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: 1) the county elected officials and 2) appointed department heads.

Capital Project budget priorities for FY21 are:

- Continued road construction on Herbert Hoover Highway (\$5,000,000)
- Road construction on the last segment of IWW Road (\$3,700,000)
- Continued trail construction on the Clear Creek Trail (\$902,260)
- Construction of the Conservation North Operations Shop (\$700,000)
- Construction of the GuideLink Center for mental health and substance use assessment and stabilization – formerly Behavior Health Urgent Care Center (BHUCC) (\$3,250,000)
- Historic Poor Farm renovations (\$626,700)
- Continued renovation of the County Courthouse (\$1,200,000)

Capital Projects funded

The Herbert Hoover Highway road construction project, phase 3 of 3 is 2.1 miles from near Wapsi Road to the Johnson-Cedar Road (county line). The roadwork includes reconstruction of the road. In addition, phase 2 of the Herbert Hoover Highway road

construction was not completed in FY20, so it will be finished in FY21. The road construction on IWW Road is from Hebl Avenue to Highway 218. This work entails road reconstruction for 1.5 miles and is in partnership with the City of Iowa City. The Conservation Department will continue construction on the Clear Creek Trail from Half Moon Avenue to Kent Park. Construction of phase 2 of 2 on the Conservation Northern Operations Shop will include more shop area, bathrooms, and a parking area. Construction will continue from FY20 on the GuideLink Center. The center provides access to mental health and substance abuse care, diverting people from jails to treatment. Continued work on the Historic Poor Farm will include parking areas and building renovations. Renovation of space in the County Courthouse will be for the clerk of court offices and for updated courtrooms. The county also intends to spend approximately \$2,561,904 in FY21 for various department/office vehicles and equipment and \$1,050,000 for county building maintenance. In addition, the county will spend \$1,799,160 for technology related expenditures such as software, hardware, licensing and maintenance.

Short-Term Factors in Budgeting

Every year the Board of Supervisors considers short term factors that may affect the budget (State unfunded mandates, negotiated increases in wages, higher benefit costs, etc.) as well as opportunities for savings (efficiencies through technology, green investments, operational efficiencies, lower fuel prices, etc.). Of Iowa's 99 counties, Johnson County is the second fastest growing county and fourth largest county overall serving an estimated 151,260 residents. Because of our size and growth, the Board has to meet the growing demand for services and prioritize infrastructure projects.

One short-term factor in budgeting for FY21 was the Board of Supervisor's desire to increase the amount of county grant funding available for local non-profit organizations. In FY20 the amount budgeted for quality of life grants, economic development grants, and social services grants was \$3,569,426. For FY21 the amount budgeted is \$3,659,970 an increase of \$90,544 or 2.5%. There was additional funding for five of the eight county libraries, local food and affordable housing, and for several local social service agencies.

A short-term factor in budgeting for FY21 is the change in countywide property tax values. The total taxable valuation increased by \$473,984,937 or 5.1% in FY21, about 14% more than FY20. For the last ten fiscal years, the value of taxable property has increased by an average of 4.65%. In FY21, the resulting tax growth of \$2,775,400 (i.e. the FY21 increase in taxable value multiplied by the tax levy rate in effect for FY20) allowed Johnson County to offset the anticipated increases in the county's payroll and benefit costs of about \$1.9 million.

Another short-term factor in budgeting for FY21 is whether the state will honor their commitment to fund the county for the commercial and industrial property rollback replacement credit. The amount budgeted for this credit in FY21 is \$1,046,823, in FY20 the amount was \$1,426,626. In FY19, the county was not sure if this revenue would be appropriated so a contingency of \$1,271,483 was budgeted. In FY20, the Board of Supervisors felt that the FY19 contingency listed above, and their reserve policy ([page 211](#)), would cover the short fall if the state legislature decided not to pay the full commercial and industrial rollback replacement amount. In FY21 the same strategy as FY20 is being used.

A final short-term factor in budgeting for FY21 is state legislation and regional administration that will effect Mental Health/Disability Services (MH/DS) operations, as well as participating entities as it relates to the construction of the GuideLink Center. In FY21, there is a budget shortfall for the construction. It was unclear whether partner entities, the East Central Region, or the county would make up that shortfall. In the end, the county agreed to budget for their share of construction at \$1,750,000 plus the shortfall of \$1,500,000 for a total of \$3,250,000

Budget Initiatives Compared to the Strategic Plan

This budget meets the county needs as laid out in its mission and the Strategic Plan starting on [page 21](#). In FY21, the Board of Supervisors developed a new two-year strategic plan. There is a continued focus on local affordable housing. In FY19 and FY20, \$654,800 was pledged to address the need and in FY21, the Board budgeted another \$650,000 in total. This funding will go to the Johnson County Housing Trust Fund that will use the money to leverage the creation of more subsidized rental and housing units for low-income residents of the county. This investment in affordable housing may provide up to 56 residential units and is **strategic priority section titled “Improve opportunities for people to be able to live affordably in our community”**.

In FY21 there is continued funding of \$676,700 for the Historic Poor Farm, an increase of \$189,410 over FY20. 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. Long term, the Historic Poor farm plan, when completed, will also provide affordable housing, and help to alleviate certain aspects of poverty in the county.

A priority in the new strategic plan is the **priority section titled “Strengthen the human resource of Johnson County government”**. For FY21 the Board of Supervisors approved a budget of \$203,028 for implementation of a new pay plan for non-bargaining unit employees. This is to make county job more desirable and in line with the labor market pay. There is also spending of \$250,000 for reorganizing the workspace of employees in the Administration building and the Health and Human Services building. The goal is to make the workspace more efficient for employees and to utilize available space more efficiently. In addition, there is \$150,000 budgeted for implementing an Americans with Disabilities Act (ADA) study of the county buildings. Making those ADA changes will make the work environment more accessible for the employees and the public.

Lastly, a priority in FY21 was making the county communications more accessible for the citizens with disabilities. A budget of \$150,000 for implementation of the ADA plan addresses communications accessibility in **strategic plan priority section titled “Improve communications strategies and methods with Johnson County government employees and the public”**.

Budget Highlights

The FY21 budget has about 7 additional fulltime equivalent (FTE) personnel to support the following departments/offices: Ambulance, Board of Supervisors, IT, Sheriff, Medical

Examiner, Conservation, and Secondary Roads. 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. The County Treasurer and Public Health are each filling 1 FTE in vacancies. Personnel costs account for about 59% of the total FY21 budget. Staffing charts and tables are shown later in this document on [page 41](#). Johnson County population has increased a total of 16.5% over the last 10 years while the county FTE has increased only 5.4% over the same period.

The rural tax levy is a part of the county's budgeted tax revenue, but is only paid by the owners of unincorporated property within Johnson County. The Rural Basic fund largely helps pay for secondary roads upgrades and maintenance as well as library and animal control services for our 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 FY21 include improvements to a portion of IWW Road, Amana Road, and 500th Street as well as maintenance of various roads and bridges throughout the county. In FY21, the transfer amount from the Rural Basic fund to the Secondary Roads fund has increased from \$5,213,349 to \$5,278,950, an increase of \$65,601 or 1.3% over the prior fiscal year. In addition, the expenses of one Sheriff's deputy and a Soil and Water Conservation person, plus the increased block grant amounts has resulted in an expenditure increase in the Rural Basic fund of \$101,275 or 7.8%.

Detailed budget information was presented at a public hearing on March 9, 2020. At the hearing, information was presented about how the county property tax levy rate is impacted by a number of factors including property assessment values and the State of Iowa's determination of the annual rollback percentage, factors over which local elected officials have no control. Another factor that affects the county is that much of the growth in assessed property values is located in Tax Increment Financing (TIF) districts where the incremental value growth, now totaling just over \$889 million dollars in the county, and that incremental value is limited in its availability for county taxation. The majority of the associated property tax revenue in these TIF areas are captured by the respective cities who originally created the TIF areas.

Along with the impact of TIF areas, Johnson County is unique in that county taxes also support the funding needed to operate the Joint Emergency Communications Center (JECC) as well as the debt service costs for conservation projects approved by voters in the 2008 \$20,000,000 Conservation Bond referendum. In FY21 there is \$1,448,000 budgeted to replace JECC equipment. Plans for recreational trail construction and other conservation projects totaling \$1,200,000 dollars is budgeted in the upcoming fiscal year.

The Board of Supervisors has approved expenditures of \$125,622,433 in the FY21 budget. The revenue from taxes levied on property totals \$62,970,852, which will fund approximately 50% of budgeted expenditures. The remaining funding comes from various sources including fees and other charges for services, grants, other inter-governmental revenues, short-term borrowing and existing cash reserves.

What does all of this mean for taxpayers?

Rural residential property owners will pay \$2.97 (+0.5%) more, Iowa City and other city residential property owners will pay \$10.98 (+3.2%) more annually per \$100,000 of assessed value when compared to FY20. Agricultural land property owners in rural areas will pay \$13.85 (+1.7%) more per \$100,000 of assessed value than they did in FY20. Owners of commercial property in Iowa City and other cities will pay \$36.25 (+6.8%) more annually per \$100,000 of assessed value than in FY20. Multi-residential property owners in Iowa City will pay \$61.07 (+15.6%) more while those in other cities will pay \$11.15 (-2.4%) less than in FY20.

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

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



Dana Aschenbrenner
Finance Administrator



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

Approved December 26, 2019

Objectives/priorities

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

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

Strategy	Tactics	Performance indicator	By when	Responsible internal stakeholders	Affected parties	Estimated costs
Develop employee committees that are relevant and current.	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	All departments and offices	\$0
	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	All departments and offices	\$0
	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 Finance Department	All departments and offices	\$0
Ensure that the employee benefits package is competitive to continue to attract and retain outstanding employees and increase employee satisfaction.	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.	Sept. 30, 2020	Human Resources Department	All departments and offices (depending on bargaining agreements)	\$0
	Explore options for providing more family-friendly employee policies and benefits and initiate a review of best practices.	Documentation of findings created and report provided to the Board of Supervisors.	Oct. 15, 2020	Human Resources Department	All departments and offices	\$0
	Evaluate family care policies.	Documentation of findings created and report provided to the Board of Supervisors.	Oct. 15, 2020	Human Resources Department	All departments and offices	\$0
	Provide direction to Human Resources Director before negotiations begin to work for an equitable contract for bargaining unit employees.	Contracts negotiated successfully.	Dec. 1, 2020	Human Resources Unions	All departments and offices	\$0
	Explore an option to purchase short-term disability at a reduced group rate as well					

	<p>as additional life insurance at a discounted group rate.</p> <p>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.</p> <p>Utilize a professional entity to conduct an employee survey every two years.</p>	<p>Documentation of options provided to the Board of Supervisors.</p> <p>Approval of new pay plan by the Board of Supervisors.</p> <p>Goals of survey established by the Board of Supervisors. Survey conducted and results presented.</p>	<p>Dec. 31, 2020</p> <p>Jan. 30, 2020</p> <p>June 1, 2021</p>	<p>Human Resources Department Finance Department</p> <p>Human Resources Department Finance Department</p> <p>Board of Supervisors Human Resources</p>	<p>All departments and offices</p> <p>All departments and offices</p> <p>All departments and offices</p>	<p>\$0</p> <p>To be determined</p> <p>To be determined</p>
<p>Provide an employee physical work environment that increases employee collaboration, satisfaction and ability to provide excellent service to the public.</p>	<p>Evaluate employee workspace access to natural light.</p> <p>Implement space needs analysis.</p> <p>Provide welcoming environment to the public.</p> <p>Provide dedicated lactation spaces in all County buildings.</p> <p>Provide gender neutral restrooms in all County buildings.</p>	<p>Findings and recommendations from space needs analysis provided to the Space Needs Committee and Board of Supervisors.</p> <p>Findings and recommendations from space needs analysis provided to the Space Needs Committee and Board of Supervisors.</p> <p>Findings and recommendations from space needs analysis provided to the Space Needs Committee and Board of Supervisors.</p> <p>Lactation spaces created in each County building.</p> <p>Gender neutral restrooms created in each County building.</p>	<p>July 1, 2020</p> <p>June 30, 2022</p> <p>June 30, 2022</p> <p>June 30, 2022</p> <p>June 30, 2022</p>	<p>Physical Plant Space Needs Committee</p> <p>Physical Plant Space Needs Committee</p> <p>Physical Plant Space Needs Committee Board of Supervisors</p> <p>Physical Plant Public Health Department</p> <p>Physical Plant</p>	<p>All departments and offices</p> <p>All departments and offices</p> <p>All departments and offices</p> <p>Employees</p> <p>Employees</p>	<p>\$0</p> <p>To be determined</p> <p>To be determined</p> <p>\$0/To be determined</p> <p>\$0/To be determined</p>
<p>Create a culture of mental, emotional, social and physical well-being.</p>	<p>Evaluate current hiring process to reduce downtime when employees leave.</p> <p>Explore internal promotion process. Allow current employees to be promoted within their department without having to re-interview for their job.</p> <p>Strengthen payroll and time and attendance reporting processes using technology to transition from a paper-based legacy system.</p>	<p>Determination of which jobs require external advertising. Determination of departmental budget impact to accommodate hiring overlaps.</p> <p>Determination of which jobs require external advertising. Determination of departmental budget impact to accommodate hiring overlaps.</p> <p>Paperless time and attendance reporting system produced by the Information Technology Department.</p>	<p>March 1, 2020</p> <p>March 1, 2020</p> <p>Nov. 1, 2020</p>	<p>Human Resources Department Finance Department</p> <p>Human Resources Department Finance Department</p> <p>Information Technology Department Human Resources Department Auditor's Office</p>	<p>All departments and offices</p> <p>All departments and offices</p> <p>All departments and offices</p>	<p>\$0</p> <p>\$0</p> <p>To be determined</p>

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	Affected parties	Estimated cost
Improve and increase County's outreach and engagement efforts.	Conduct a county-wide communications audit.	Worked with all departments and offices to generate audit reports.	June 30, 2020	Communications	All county	\$0
	Develop a monthly electronic newsletter.	Content schedule developed. Materials curated from departments and offices.	June 30, 2020	Communications Information Technology Department All departments	All county	\$0
	Investigate the development of a print newsletter to be mailed to rural residents.	Content schedule developed. Materials curated from departments and offices.	June 30, 2020	Communications	Depends	\$0
	Investigate the creation of an outreach and engagement position to focus on both the public and employees.	Printing options researched and budget created.	Dec. 31, 2020	Board of Supervisors Office Human Resources	Board of Supervisors Office Human Resources	\$0
	Conduct surveys and focus groups and create metrics to assess the effectiveness of communications efforts to County internal and external audiences.	Job description developed and approved.	June 1, 2021	Communications Board of Supervisors	Communications Board of Supervisors	To be determined
	Develop an education program for employees regarding basic County information to enhance customer service.	Professional entity hired to conduct surveys and focus groups.	June 30, 2022	Communications Human Resources Board of Supervisors	All county	\$0
		Implementation of program.				
Develop interpretation and translation services access.	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	Communications Lisa Green-Douglass	All county	\$0
Implement assistive technologies to accommodate persons experiencing disabilities.	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	All county	To be determined

Improve opportunities for people to be able to live affordably in our community. *(Supporting Supervisor: Janelle Rettig)*

Strategy	Tactics	Performance indicator	By when	Responsible internal stakeholders	Affected parties	Estimated cost
Strengthen partnerships with affordable housing stakeholders.	Evaluate options to create affordable housing on County-owned property.	Documentation of findings created and report provided to the Board of Supervisors.	Jan. 1, 2021	Board of Supervisors Office Social Services Department Finance Department County Attorney's Office Planning, Development and Sustainability Department Public Health Department	Cities JCHT Tenants JCHF	To be determined
	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 County Attorney's Office Planning, Development and Sustainability Department Public Health Department	Elected officials	\$0
	Lobby state agencies for more affordable housing opportunities.	Included in lobbying priorities.	June 30, 2022	Board of Supervisors Office Social Services Department Finance Department County Attorney's Office Planning, Development and Sustainability Department Public Health Department	JCHT ECICOG Cities MPOJC	\$0
Strengthen partnerships with affordable childcare stakeholders.	Evaluate creating affordable childcare on County-owned property.	Documentation of findings created and report provided to the Board of Supervisors.	June 30, 2020	Board of Supervisors Office Social Services Department	Iowa City Providers Consumers Affordable Housing Coalition	\$0
	Survey childcare providers regarding expansion of state childcare assistance slots.	Documentation of findings created and report provided to the Board of Supervisors.	June 30, 2020	Board of Supervisors Office Social Services Department Planning, Development and Sustainability Department	Providers	To be determined
	Explore opportunities to expand childcare entrepreneurial opportunities, especially with immigrant and refugee populations.	Documentation of findings created and report provided to the Board of Supervisors.	Jan. 1, 2021	Board of Supervisors Office Social Services Department Planning, Development and Sustainability Department	ICAD Chamber MPOJC Cities	\$0
	Explore opportunities to increase the number of employers investing in employee childcare options.	Documentation of findings created and report provided to the Board of Supervisors.	Jan. 1, 2021	Board of Supervisors Office Social Services Department Planning, Development and Sustainability Department	ICAD Chamber Cities Businesses	\$0
	Consider an incentive program to expand the number of childcare slots in the community.	Documentation of findings created and report provided to the Board of Supervisors.	June 30, 2022	Board of Supervisors Office Social Services Department Planning, Development and Sustainability Department Finance Department	ICAD Chamber Cities Businesses Providers	\$0
Strengthen economic development opportunities.	Promote small businesses and local food production as an economic driver in the County.	Communications and marketing plan created and implemented.	Jan. 1, 2021	Board of Supervisors Office Grants Coordinator Planning, Development and Sustainability Department	Farmers Consumers ICAD	To be determined

	Pursue economic development-related grant opportunities.	Opportunities regularly researched opportunities and communicated to appropriate departments and offices.	June 30, 2022	Board of Supervisors Office Local Foods Coordinator Communications Coordinator Food Policy Council	Departments Cities ECICOG ICAD Chamber MPOJC	\$0
	Work to increase hourly wages and household income in Johnson County.	Documentation of findings created and report provided to the Board of Supervisors.	June 30, 2022	Board of Supervisors Office Planning, Development and Sustainability Department Finance Department	ICAD Chamber Workforce Development Cities Iowa Policy Project	\$0

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	Affected parties	Estimated cost
Increase and retain diverse applicants and employees.	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, 2020	Human Resources Department	All departments Future employees	\$0
	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 diverse candidates, and provided to the Board of Supervisors.	Jan. 1, 2021	Human Resources Department Communications	All departments Future employees	To be determined
	Evaluate reimbursing travel expenses for applicants who travel here for final interviews.	Report generated by Human Resources regarding best practices for recruiting diverse applicants and provided to the Board of Supervisors.	Jan. 1, 2021	Human Resources Department Board of Supervisors Finance Department	Potential and future employees	\$0
	Evaluate and strengthen the employee diversity training program.	Recommendations developed based on participant surveys. Options researched based on best practices and trainings offered by other entities.	Jan. 1, 2022	Inclusion and Equity Specialist Diversity and Inclusion Committee	All departments	\$0 To be determined
	Research mentorship programs and best practices.	Report created on best practices and programs and provided to the Board of Supervisors.	June 30, 2022	Inclusion and Equity Specialist Human Resources Department	All departments Potential and future employees	\$0
	Research internship and training programs to increase Johnson County employment opportunities for diverse populations.	Report created on best practices and programs and provided to the Board of Supervisors.	June 30, 2022	Inclusion and Equity Specialist Human Resources Department	All departments Potential and future employees	\$0
Increase diversity of membership of Johnson County boards and commissions.	Develop and implement a survey regarding board and commission member demographics.	Report generated and provided to the Board of Supervisors annually.	Aug. 1, 2020	Communications	Board and commission members Potential board and commission members Staff liaisons	\$0

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

Strategy	Tactics	Performance indicator	By when	Responsible internal stakeholders	Affected parties	Estimated cost
Increase financial analysis of capital projects.	Create a special projects coordinator position to oversee vertical infrastructure capital projects.	Plan for project management developed and approved.	March 2020	Board of Supervisors Finance Department Human Resources	All departments	\$96,000
	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	All departments	\$0
Create and implement an organizational procurement, purchasing, and equipment disposal policies.	Encourage competitive quotes and bidding for purchases over \$10,000.	Policies developed that encourage competitive quotes and bidding.	July 2020	Finance Department Board of Supervisors	All departments	\$0
	Make sustainable procurement a policy.	Policies updated to include sustainable procurement.	July 2020	Finance Department Board of Supervisors Planning, Development and Sustainability Department	All departments	\$0
	Evaluate bulk purchasing options.	Bulk purchasing programs researched and documentation of findings provided to the Board of Supervisors.	September 2020	Finance Department Board of Supervisors	All departments	To be determined
Review annual budget process and research alternative budgeting practices.	Increase budget process communication and transparency with departments and offices.	Alternative budgeting practices researched.	November 2020	Finance Department Board of Supervisors	All departments	To be determined
		Internal communication plan developed and documentation of findings provided to the Board of Supervisors.	November 2020	Finance Department Department heads Communications Board of Supervisors	All departments	\$0
Enhance transparency of annual budget process.	Evaluate communications efforts and strategy to engage public in budget process.	Evaluation completed and report presented to the Board of Supervisors.	March 2020	Finance Department Communications Board of Supervisors	All departments	\$0
	Evaluate effectiveness of current annual budget presentation.	Annual budget presentation prepared and presented by the Finance department. Effectiveness of presentation evaluated.	July 2020	Finance Department Department heads Board of Supervisors	All departments Consumers	\$0

JOHNSON COUNTY HISTORY

Johnson County is named in honor of Colonel Richard Mentor Johnson and not Andrew Johnson, former President of the United States, as some may believe. 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 Martin Van Buren.

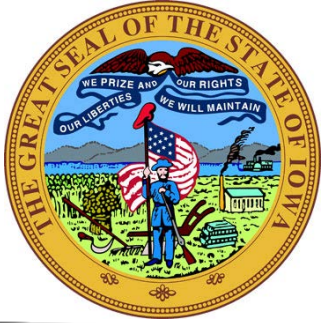
Until the late 1830s, the area known today as Johnson County was nothing more than wilderness and a hunting ground for the Fox and Sac Indian tribes. Between 1832 and 1837, the tribes were stripped of their lands by governmental treaty. Soon after, settlers began to move into the area. The county was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

When the First Legislative Assembly of the Territory of Iowa met in Burlington, a bill was approved to relocate the seat of government for the Territory of Iowa. The site was to be within the boundaries of Johnson County, and it was to be named Iowa City. Three commissioners met and selected a site two miles north of Napoleon on May 1, 1839.

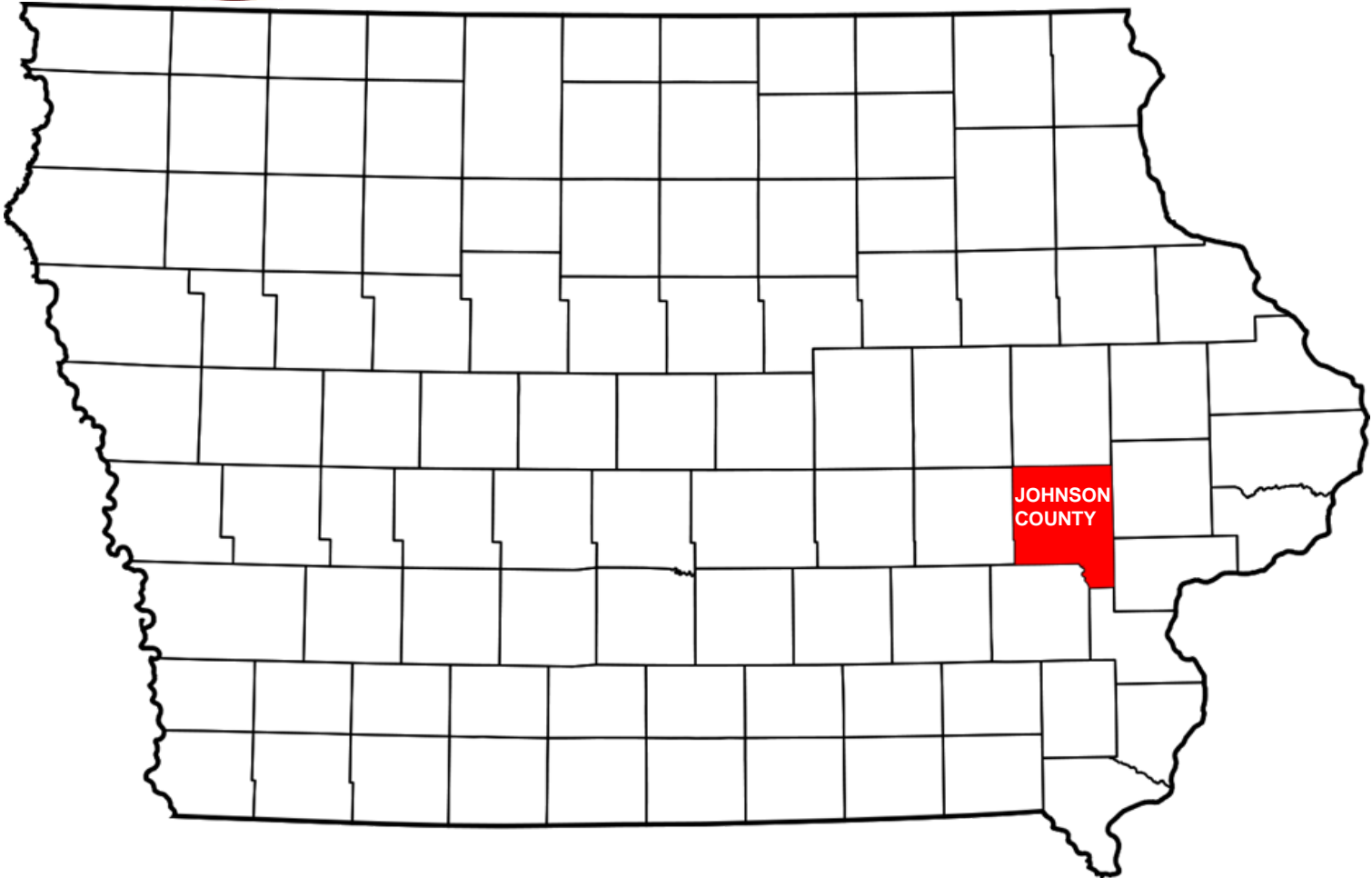
On December 31, 1846, the State of Iowa was admitted into the union. In January 1855, the Fifth General Assembly voted to move the Iowa state capital from Iowa City to Des Moines. The state capital was moved to Des Moines in December of 1857.

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

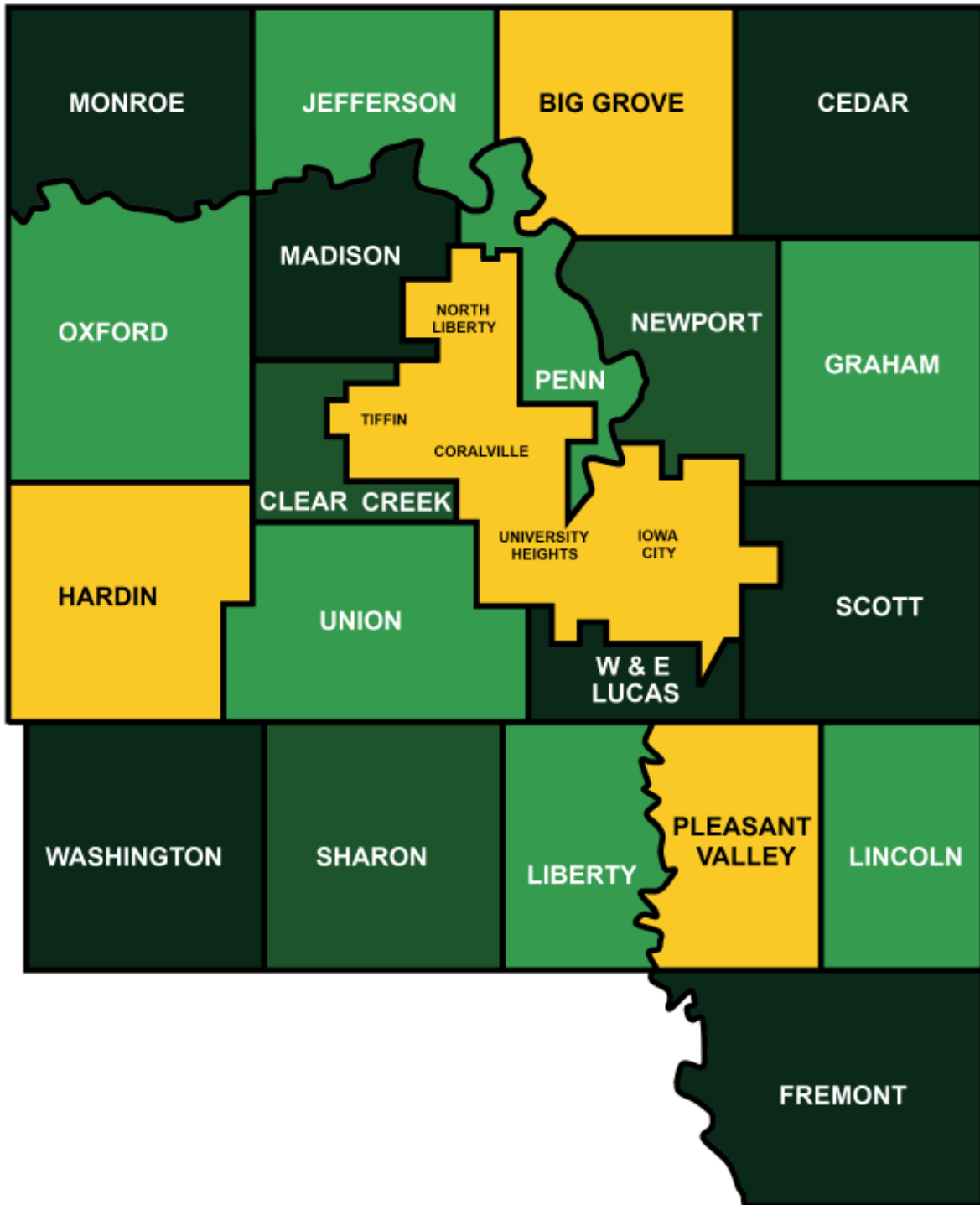
Today, Johnson County has 46 departments or elected offices and over 500 employees. County employees provide a variety of services including law enforcement and legal services, maintaining records and vital statistics, elections, managing the court and jail systems, building and maintaining the county's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



IOWA



JOHNSON COUNTY TOWNSHIPS AND CITIES



CITIES:

Coralville, Hills, Iowa City, Lone Tree, North Liberty, Oxford, Shueyville, Solon, Swisher, Tiffin, and University Heights

COUNTY DEMOGRAPHICS AND ECONOMIC INDICATORS

POPULATION	Johnson County	Iowa	United States
Population estimates, July 1, 2018, (V2018)	151,260	3,156,145	327,167,434
Population estimates base, April 1, 2010, (V2018)	130,882	3,046,872	308,758,105
Population, percent change - April 1, 2010 (estimates base) to July 1, 2018, (V2018)	15.60%	3.60%	6.00%
AGE AND SEX			
Persons under 5 years	5.80%	6.30%	6.10%
Persons under 18 years	20.00%	23.20%	22.40%
Persons 65 years and over	11.70%	17.10%	16.00%
Female persons	50.40%	50.20%	50.80%
RACE AND HISPANIC ORIGIN			
White alone	83.00%	90.70%	76.50%
Black or African American alone	7.30%	4.00%	13.40%
American Indian and Alaska Native alone	0.40%	0.50%	1.30%
Asian alone	6.80%	2.70%	5.90%
Native Hawaiian and Other Pacific Islander alone	0.10%	0.10%	0.20%
Two or More Races	2.50%	1.90%	2.70%
Hispanic or Latino	5.80%	6.20%	18.30%
White alone, not Hispanic or Latino	78.00%	85.30%	60.40%
FAMILIES AND LIVING ARRANGEMENTS			
Households, 2014-2018	58,163	1,256,855	119,730,128
Persons per household, 2014-2018	2.39	2.41	2.63
Living in same house 1 year ago, percent of persons age 1 year+, 2014-2018	75.30%	84.80%	85.50%
Language other than English spoken at home, percent of persons age 5 years+, 2014-2018	14.10%	8.00%	21.50%
EDUCATION			
High school graduate or higher, age 25 years+, 2014-2018	95.30%	92.00%	87.70%
Bachelor's degree or higher, age 25 years+, 2014-2018	53.00%	28.20%	31.50%
INCOME AND POVERTY			
Median household income (in 2018 dollars), 2014-2018	\$61,640	\$58,580	\$60,293
Per capita income in past 12 months (in 2018 dollars), 2014-2018	\$34,310	\$31,085	\$32,621
Persons in poverty, percent	15.80%	11.20%	11.80%

Source: U.S. Census Bureau, QuickFacts

Household Income for the Last 12 Months (In 2018 Inflation-Adjusted Dollars)

	Total Number of Households:	Percent of Total	White	Black or African American	American Indian and Alaska Native	Asian	Native Hawaiian and Other Pacific	Some Other Race	Two or More Races	*Hispanic or Latino (any race)
Total:	58,163		49,609	3,173	72	3,519	9	929	852	2,349
Less than \$10,000	5,807	10.0%	3,881	626	0	1,078	0	86	136	133
\$10,000 to \$14,999	2,496	4.3%	2,069	188	0	56	0	48	135	175
\$15,000 to \$24,999	5,074	8.7%	4,033	472	16	281	6	113	153	422
\$25,000 to \$34,999	4,395	7.6%	3,467	518	0	215	3	44	148	161
\$35,000 to \$49,999	6,555	11.3%	5,444	523	21	282	0	231	54	373
\$50,000 to \$74,999	9,369	16.1%	7,957	516	2	604	0	223	67	413
\$75,000 to \$99,000	7,256	12.5%	6,694	179	14	216	0	85	68	272
\$100,000 to \$149,999	9,247	15.9%	8,656	69	9	417	6	35	61	221
\$150,000 to \$199,999	3,702	6.4%	3,490	69	7	113	0	15	8	62
\$200,000 or more	4,262	7.3%	3,918	13	3	257	0	49	22	117

Source: U.S. Census Bureau, 2018: American Community Survey 5-Year Estimates (B19001)

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

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

Education Attainment by Gender/Race For the Population 25 Years and Over

	Total Individuals:	Percent of Total	White	Black or African American	American Indian and Alaska Native	Asian	Native Hawaiian and Other Pacific Islander	Some Other Race	Two or More Races	*Hispanic or Latino (any race)
Total:	86,316		73,474	4,834	230	4,813	57	1,694	1,214	3,948
Male:	42,849	49.6%	36,137	2,649	170	2,238	40	1,051	564	2,039
Less than high school diploma	2,326	2.7%								
High school graduate, GED, or alternative	7,343	8.5%								
Some college or associate's degree	11,652	13.5%	17,600	2,059	68	520	40	878	156	1,525
Bachelor's degree or higher	21,528	24.9%	18,537	590	102	1,718	0	173	408	514
Female:	43,467	50.4%	37,337	2,185	60	2,575	17	643	650	1,909
Less than high school diploma	1,774	2.1%								
High school graduate, GED, or alternative	6,642	7.7%								
Some college or associate's degree	10,849	12.6%	16,176	1,639	25	689	17	512	207	1,340
Bachelor's degree or higher	24,202	28.0%	21,161	546	35	1,886	0	131	443	569

Population By Gender & Age

	Estimate	Percent
GENDER AND AGE		
Total population	151,260	
Male	75,678	50.0%
Female	75,582	50.0%
Under 5 years	8,614	5.7%
5 to 9 years	8,456	5.6%
10 to 14 years	8,739	5.8%
15 to 19 years	12,115	8.0%
20 to 24 years	24,998	16.5%
25 to 34 years	21,987	14.5%
35 to 44 years	19,291	12.8%
45 to 54 years	14,530	9.6%
55 to 59 years	6,887	4.6%
60 to 64 years	8,072	5.3%
65 to 74 years	10,545	7.0%
75 to 84 years	4,933	3.3%
85 years and over	2,093	1.4%
Median age (years)	30.3	
16 years and over	123,730	81.8%
21 years and over	108,399	71.7%
60 years and over	25,643	17.0%
65 years and over	17,571	11.6%
18 years and over	121,078	
Male	59,229	48.9%
Female	61,849	51.1%
65 years and over	17,571	
Male	7,578	43.1%
Female	9,993	56.9%

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

Population By Race

	Estimate	Percent
RACE		
Total population	151,260	
One race	147,776	97.7%
Two or more races	3,484	2.3%
One race	147,776	
White	122,765	83.1%
Black or African American	10,576	7.2%
American Indian and Alaska Native	341	0.2%
Asian	9,222	6.2%
Native Hawaiian and Other Pacific Islander	423	0.3%
Some Other Race	4449	42.1%
Hispanic or Latino		
Any race	8,772	
White	7,625	86.9%
Black or African American	369	4.2%
American Indian and Alaska Native	274	3.1%
Asian	104	1.2%
Native Hawaiian and Other Pacific Islander	16	0.2%
Some Other Race	61	0.7%
Two or More Races	323	4.2%
Not Hispanic or Latino		
Any race	142,488	
White alone	116,811	82.0%
Black or African American alone	10,576	7.4%
American Indian and Alaska Native alone	292	0.2%
Asian alone	9,222	6.5%
Native Hawaiian and Other Pacific Islander alone	423	0.4%
Some Other Race	1916	1.3%
Two or More Races	3,248	2.28%

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

Johnson 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 (\$)
2010	41	14.12	16.26	344,307	396,494
2011	39	13.09	14.61	335,616	374,659
2012	65	21.83	23.87	335,818	367,284
2013	72	25.69	27.69	356,783	384,581
2014	50	18.59	19.71	371,702	394,267
2015	74	26.47	28.04	357,709	378,974
2016	81	24.76	25.90	305,665	319,801
2017	48	15.05	15.42	313,630	321,291
2018	62	23.45	23.94	378,310	386,255
2019	41	19.82	20.18	483,423	492,125

¹Includes both detached and attached single family homes

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

BOARD OF SUPERVISORS



Lisa Green-Douglas
County Supervisor - Chairperson
Term expiration: 12/31/2020



Janelle Rettig
County Supervisor
Term Expiration: 12/31/2022



Pat Heiden
County Supervisor
Term Expiration: 12/31/2022



Rod Sullivan
County Supervisor
Term expiration: 12/31/2020



Royceann Porter
County Supervisor
Term Expiration: 12/31/2020

ELECTED OFFICIALS



Tom Kriz
County Treasurer
Term expiration: 12/31/2022



Lonny Pulkrabek
County Sheriff
Term expiration: 12/31/2020



Janet Lyness
County Attorney
Term expiration: 12/31/2022



Travis Weipert
County Auditor
Term expiration: 12/31/2020



Kim Painter
County Recorder
Term expiration: 12/31/2022

DEPARTMENT HEADS

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

BOARDS AND COMMISSIONS

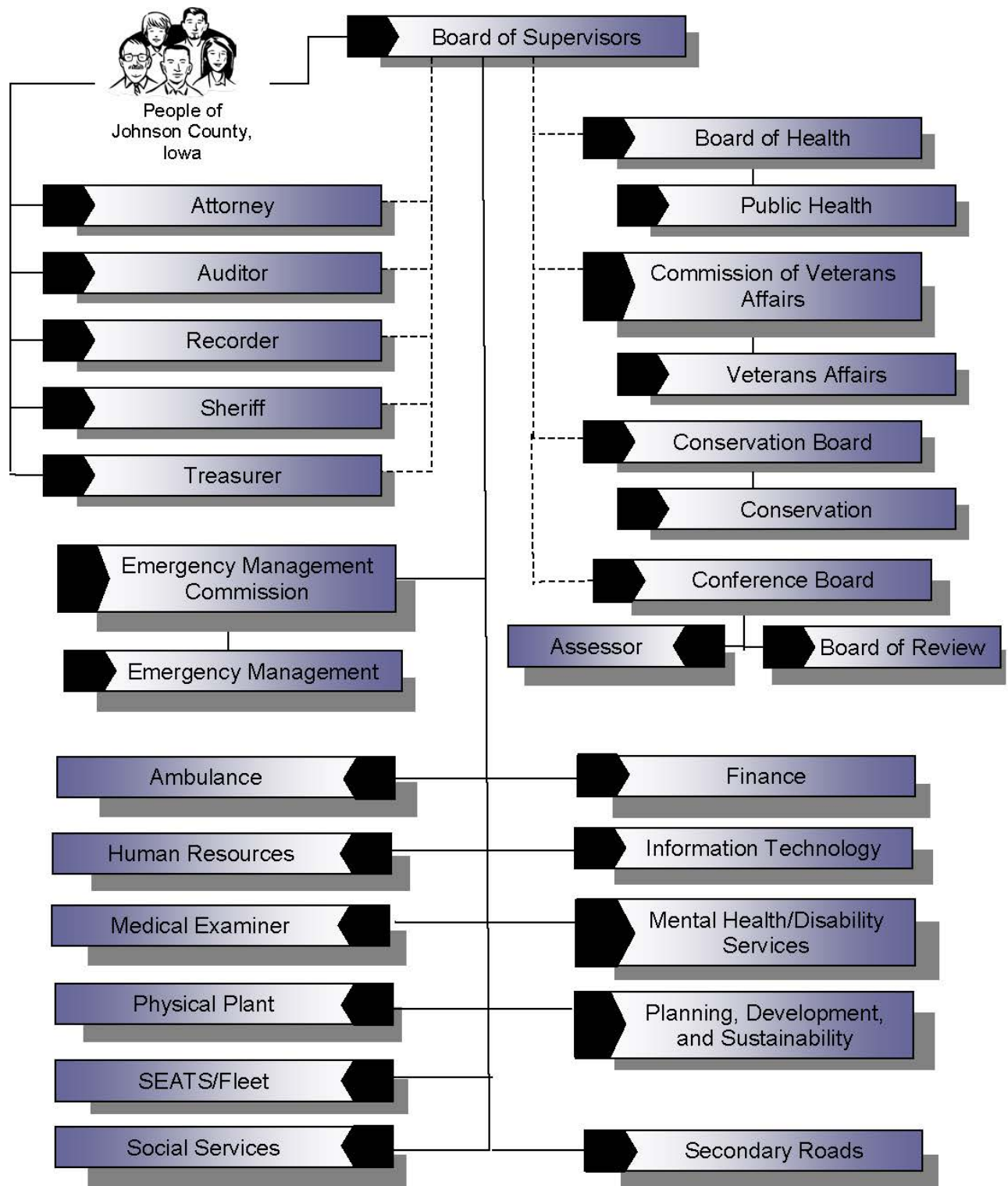
<p style="text-align: center;">ADMINISTRATIVE BOARDS & COMMISSIONS</p>

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

<p style="text-align: center;">ADVISORY BOARDS & COMMISSIONS</p>

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

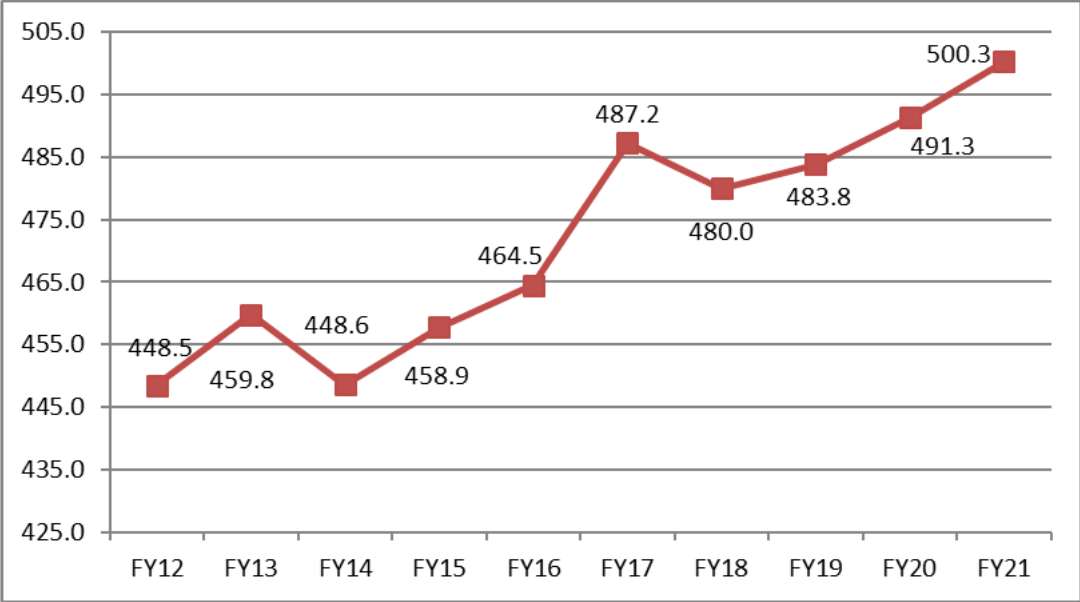
Johnson County Organizational Chart



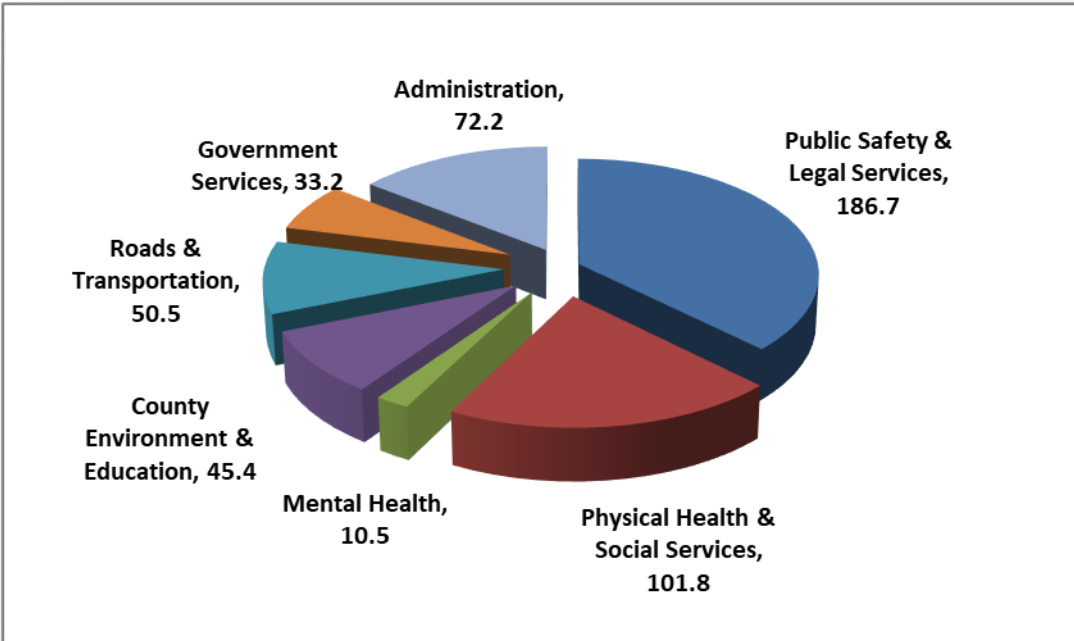
COUNTY EMPLOYEES BY SERVICE AREA/DEPARTMENT FOR THE LAST TEN FISCAL YEARS

Service Area/Department	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	Change
Public Safety & Legal Services											
Ambulance	40.0	39.9	40.3	40.3	42.4	43.4	48.0	50.0	51.4	52.4	1.0
County Attorney	21.5	21.3	18.3	19.3	20.1	21.4	22.4	24.4	27.9	27.9	0.0
Medical Examiner	4.6	4.6	5.0	5.2	5.7	6.1	5.5	6.4	6.4	7.4	1.0
Sheriff	91.2	92.1	92.1	93.2	97.8	98.6	97.6	97.6	98.0	99.0	1.0
Physical Health & Social Services											
Public Health	36.5	37.5	37.5	36.4	36.9	37.5	37.5	42.0	45.0	46.0	1.0
SEATS/Fleet	32.3	34.9	34.8	36.1	36.7	39.7	40.4	43.3	44.5	44.5	0.0
Social Services	9.6	8.5	8.5	8.5	8.5	9.5	9.3	9.9	10.3	10.3	0.0
Veterans Affairs	0.8	0.8	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0
Mental Health											
MH/DS	35.5	37.0	36.0	11.0	11.0	9.0	8.9	10.0	6.5	6.5	0.0
Targeted Case Management	0.0	0.0	0.0	26.0	26.0	25.0	25.1	8.0	4.0	4.0	0.0
County Environment & Education											
Conservation	17.7	18.8	18.8	20.8	24.1	25.0	25.6	29.1	30.1	31.1	1.0
Planning, Development & Sustainability	10.0	11.5	11.5	11.5	11.5	13.0	12.0	12.0	14.3	14.3	0.0
Roads & Transportation											
Secondary Roads	48.8	48.8	48.8	49.8	49.8	50.5	50.5	49.5	49.5	50.5	1.0
Government Services											
Auditor/Elections	13.9	18.9	12.9	13.7	9.7	19.8	9.8	11.7	12.2	12.2	0.0
Recorder	9.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	0.0
Treasurer	11.0	11.0	11.1	11.1	11.0	12.0	12.0	12.0	12.0	13.0	1.0
Administration											
Auditor/Accounting	19.0	19.1	17.6	17.1	16.5	16.1	14.6	14.8	14.8	14.8	0.0
Board of Supervisors	7.3	7.3	6.8	6.8	6.8	6.8	6.8	9.8	10.8	11.8	1.0
County Attorney	12.6	12.5	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	0.0
Human Resources	3.6	3.7	3.7	3.7	3.7	5.0	5.2	5.2	5.2	5.2	0.0
Information Services	11.6	11.6	11.1	11.5	11.5	13.0	13.0	13.0	13.3	14.3	1.0
Treasurer	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0
Finance	0.0	0.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0
Physical Plant	8.0	8.0	8.0	10.0	9.0	10.0	10.0	9.3	9.3	9.3	0.0
TOTAL FTE	448.5	459.8	448.6	457.8	464.5	487.2	480.0	483.8	491.3	500.3	9.0

FULL TIME EQUIVALENT TREND



FY21 FULL TIME EQUIVALENT BY SERVICE AREA



TAX INCREMENT FINANCING (TIF) IN JOHNSON COUNTY

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

An Urban Renewal Area must have a designated purpose:

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

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

Johnson County could potentially lose \$3,767,300 in tax revenues during FY21 due to TIF. Johnson County has the third highest TIF increment value per capita in the state of Iowa and the second largest in overall value, and as a result is one of the most impacted counties by TIF financing use. Historically, TIF use in Johnson County has increased in the past 8 years an average of 3.3%.

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 \$19,890,000 of qualified bonding opportunities in FY21 and other existing debt issuances, the TIF areas within Johnson County will contribute approximately \$1,802,436 in additional property taxes. The additional property taxes from the TIF areas will reduce the cost of the typical residential property's tax bill for the qualified expenditures by 4.4% or \$15.53 per \$100,000 of taxable valuation.

Total TIF increment increased 3.7% or \$32,000,601 from \$857,924,064 in FY20 to \$889,924,655 in FY21. Even with the increase, the TIF increment is below the FY16-FY18 time-period and now close to the FY14 increment level.

**FY21 PROPERTY TAX DOLLARS DIVERTED
BY CITY TIF PROJECTS**

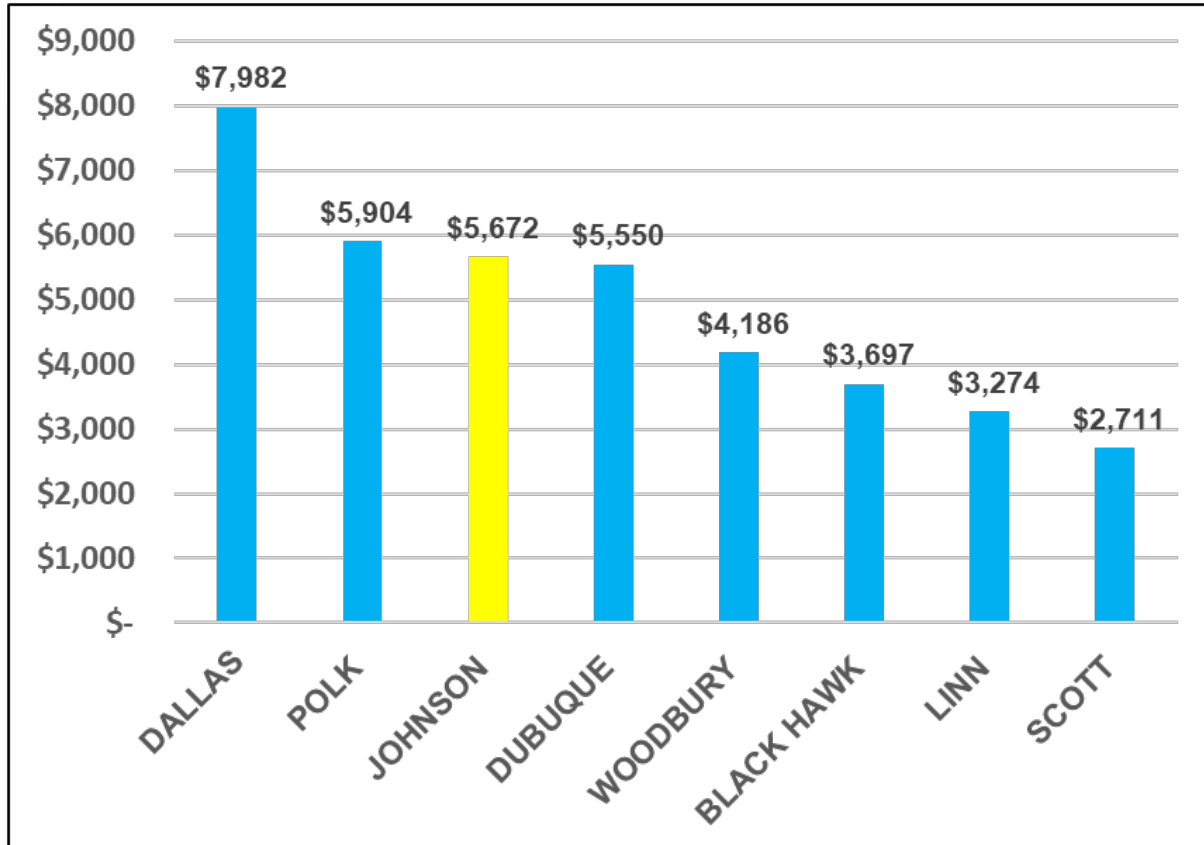
Receiving City	TIF Tax Dollars Gained
Coralville	13,093,127
North Liberty	5,632,284
Iowa City	2,573,842
Tiffin	1,447,991
Solon	703,911
University Heights	713,424
Shueyville	484,086
Lone Tree	62,656
Swisher	77,283
Oxford	122,051
All Cities	24,910,655

Authorities Losing Tax Revenue	TIF Tax Dollars Lost
All Schools	10,217,351
All Cities	9,752,003
Johnson County	3,767,300
Area School	857,273
County & City Assessors	243,159
Ag Extension	62,642
2 Townships (cemetery)	8,435
State of Iowa	2,492
All Jurisdictions	24,910,655

TOP 8 COUNTIES BY TOTAL TAXABLE TIF VALUE

TIF Increment Taxable Valuation			
County	Rural	Urban	Total
POLK	51,375,477	2,824,839,699	2,876,215,176
JOHNSON	0	857,924,064	857,924,064
LINN	1,181,388	738,333,534	739,514,922
DALLAS	45,280	719,794,586	719,839,866
DUBUQUE	827,730	536,686,775	537,514,505
BLACK HAWK	0	489,534,565	489,534,565
SCOTT	0	469,701,411	469,701,411
WOODBURY	34,857,918	394,419,083	429,277,001

TIF INCREMENT TAXABLE VALUE PER CAPITA TOP 8 COUNTIES USING 2018 CENSUS (estimated)



BUDGET SUMMARY



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REVENUE SUMMARY

Revenues (excluding operating transfers in, debt proceeds, and fixed asset sales) for FY21 are \$97,107,844, an increase of \$3,013,984 or 3.2% compared to FY20 originally budgeted revenues. The following revenue sources (listed on [page 264](#) of the glossary) make up the revenues for the county.

Property taxes are the largest source of revenue for Johnson County. In FY21, Net Current Property Taxes of \$62,084,464 will be 63.9% of total county revenues. Net current property taxes increased by \$1,669,703 or 2.8% from FY20. Net current property tax revenue has increased an average of 4.0% over the last 10 years.

The countywide levy rate decreased by \$0.14697 making the total FY21 countywide levy rate \$6.34581 per thousand dollars of taxable value. The countywide levy rate includes the general basic (\$3.50), general supplemental (\$0.26790), MD/DS (\$0.55253), and debt service (\$2.02538) levy rates. Rural residents will pay \$10.12090 per thousand dollars of taxable value including the additional rural levy rate of \$3.77509 per thousand dollars of taxable value. Residential property taxpayers in Iowa City will pay about \$10.98 or 3.2% more than in FY20 per \$100,000 of assessed property value. Ag land taxpayers in unincorporated (rural) areas will pay about \$13.85 or 1.7% more than in FY20 per \$100,000 of assessed property value. Commercial taxpayers in Iowa City will pay about \$36.25 or 6.8% more than in FY20. Multiresidential taxpayers in Iowa City will pay about \$61.07 or 15.6% more than in FY20 per \$100,000 of assessed property value.

The residential property rollback rate is 55.0743% in FY21, down from 56.9180% in FY20, meaning that homeowners were taxed on slightly lower (~3.2%) portion of their assessed property value in FY21 compared to FY20. With the rollback rate, even if the assessed value of property goes down, the taxable value can go up if the rollback rate goes up.

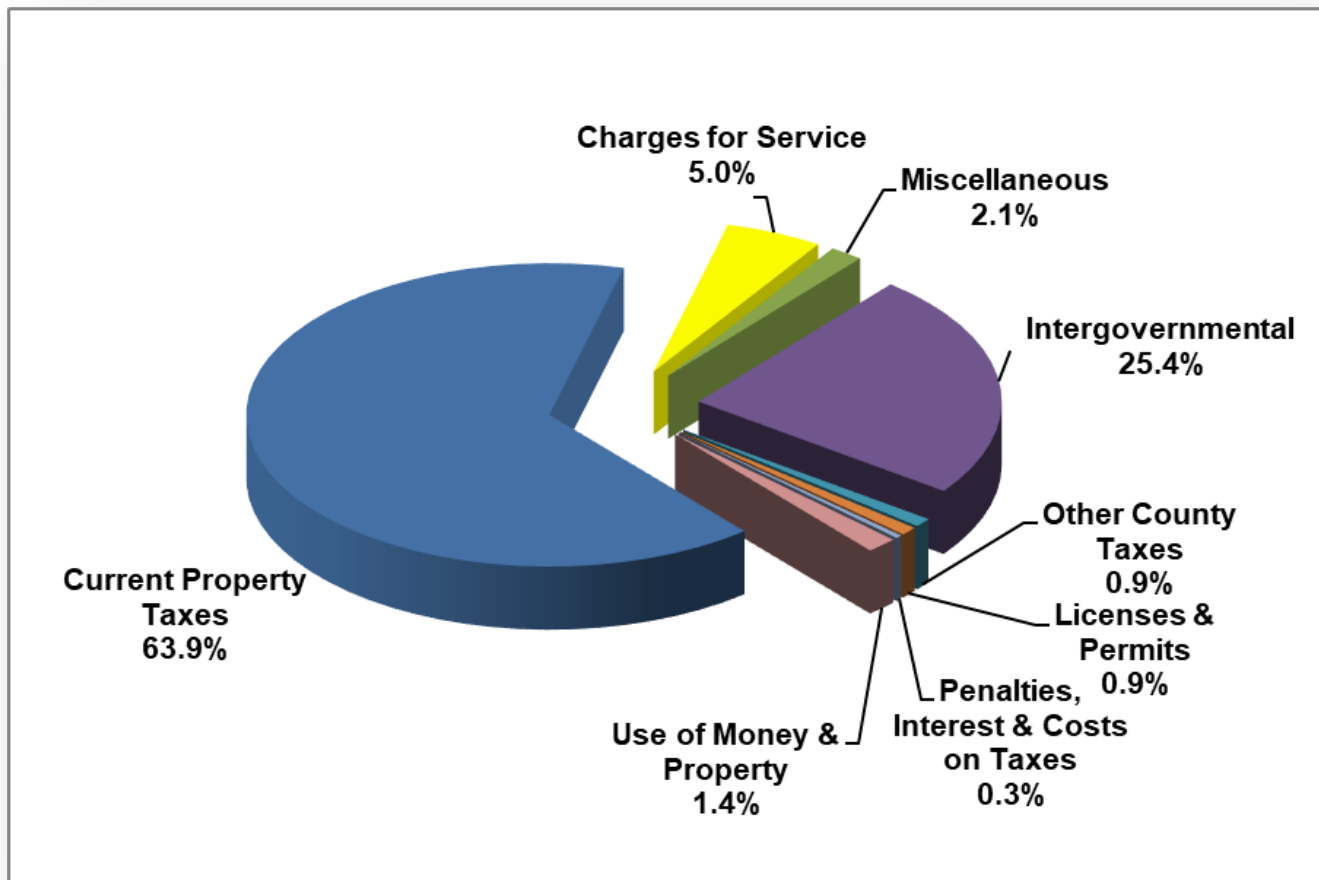
The factors that increased property taxes in FY21 are the increased assessed value of property and the increase of tax asking (due to more expenses in FY21).

Intergovernmental revenue is the second highest portion of total revenues at \$24,541,015 or 25.3% of the total, an increase of \$2,072,479 or 9.3% compared to the FY20 original budget. Of the Intergovernmental revenue, the largest amount is the \$6.1 million in road use taxes for the Secondary Roads fund. In addition, the county expects to receive two watershed management grants with total reimbursements of \$2,000,000, expects to receive \$815,855 in reimbursements from East Central Region MH/DS (ECR), and expects to receive \$1,750,000 from various cities as a contribution for the GuideLink Center construction. The county is budgeted to receive \$1,261,151 in state and federal grants in FY21, a drop of \$152,472 from the FY20 original budget. Intergovernmental revenue will fluctuate each year based on the amount of state and federal grants received. Road use taxes will stay about the same.

The remaining 10.8% or \$10,482,365 of total budgeted revenues is made up of several other sources that include: **Charges for Service** \$4,895,667 (5.0% of total) with an increase of \$81,969 or 1.7% over FY20; **Miscellaneous Revenues** \$2,131,943 (2.1% of total) with an increase of \$466,559 or 28% over FY20; **Other County Taxes** \$886,388 (0.9% of total) with an increase of \$10,288 or 1.1% over FY20 (mobile home taxes and utility excise taxes); **Licenses and Permit Fees** \$852,679 (0.9% of total) with an increase of \$9,680 or 1.1% over FY20; **Penalties, Interest & Costs on Taxes** \$329,000 (0.3% of total) with the same amount as FY20 (interest charged on delinquent taxes); and the **Use of Money and Property** \$1,386,688 (1.4% of total) with a decrease of \$153,525 or 9.9% under FY20 (depository interest earned).

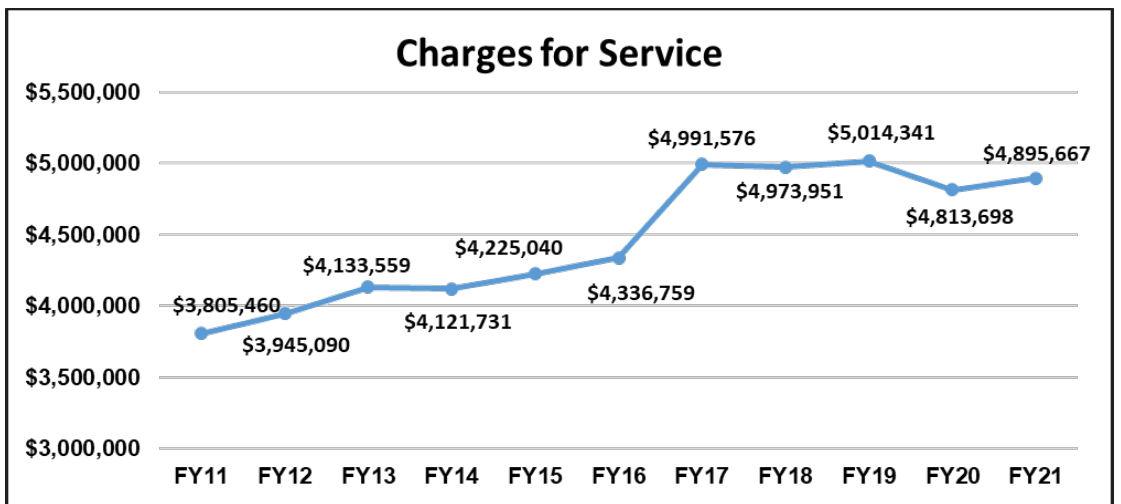
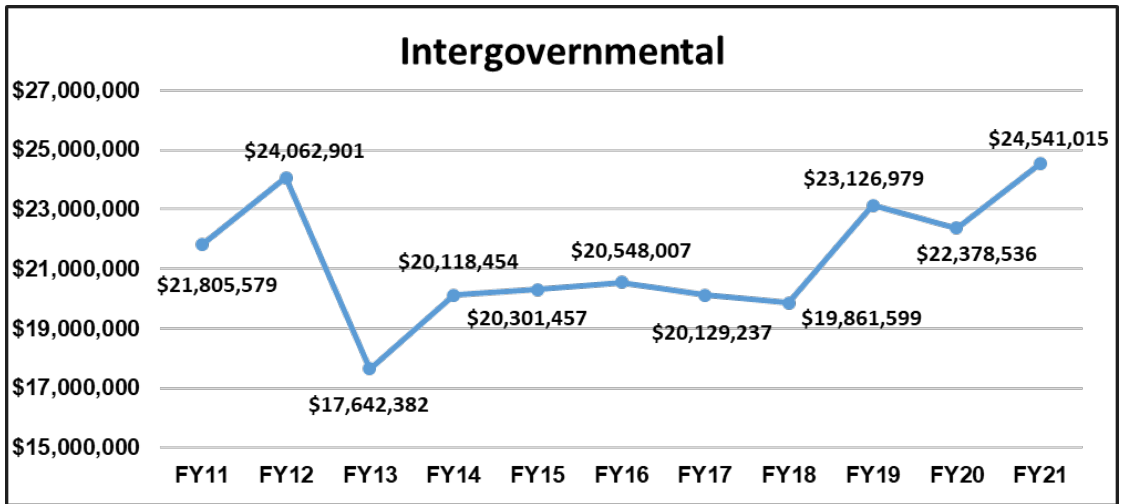
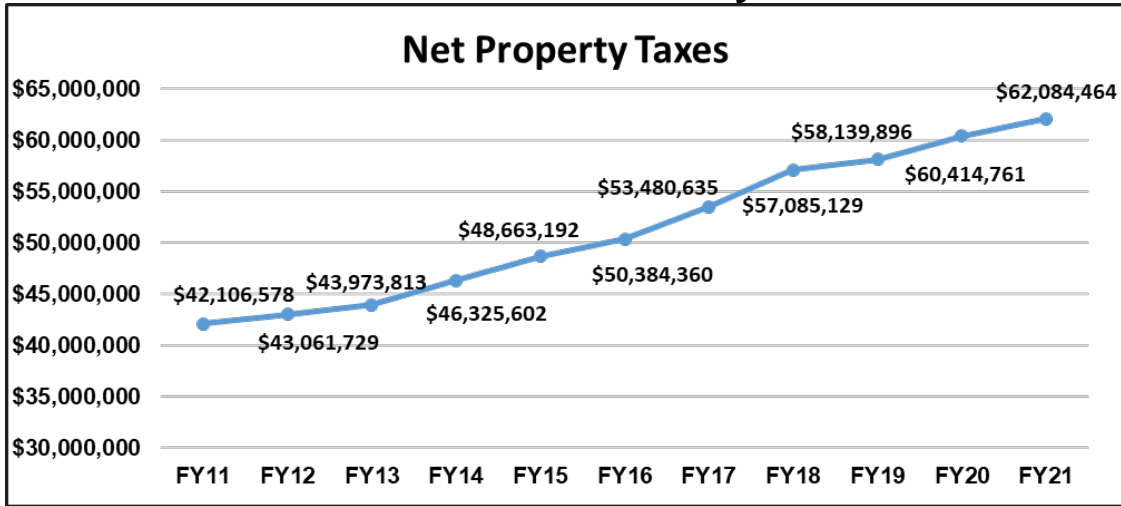
Other Financing Sources are inflows of current financial resources that are not reported as revenues by the county. The total is \$38,246,354. Long Term Debt Proceeds is the largest portion of Other Financing Sources. At \$19,889,719 or 52.0% of the total Other Financing Sources, it has a decrease of \$1,492,281 or 6.9% compared to the FY20 budgeted debt proceeds. Long Term Debt Proceeds will change each year based on the amount of bonding done. It will net to zero because the amount borrowed is equal to the amount of bondable expenses. Operating Transfers In (transfers of monies between county funds) is the second largest portion of Other Financing Sources. At \$18,332,635 or 47.9% of the total Other Financing Sources, it is an increase of \$1,078,500 or 6.3% compared to the original FY20 budgeted amount. Proceeds of Fixed Asset Sales are the remaining component of Other Financing Sources. They comprise 0.06% of the total budgeted Other Financing Sources in the FY21 budget. Proceeds of Fixed Asset Sales are budgeted at \$24,000 in FY21, only 11.5% of the total budgeted in FY20.

REVENUES & OTHER FINANCING SOURCES by TYPE

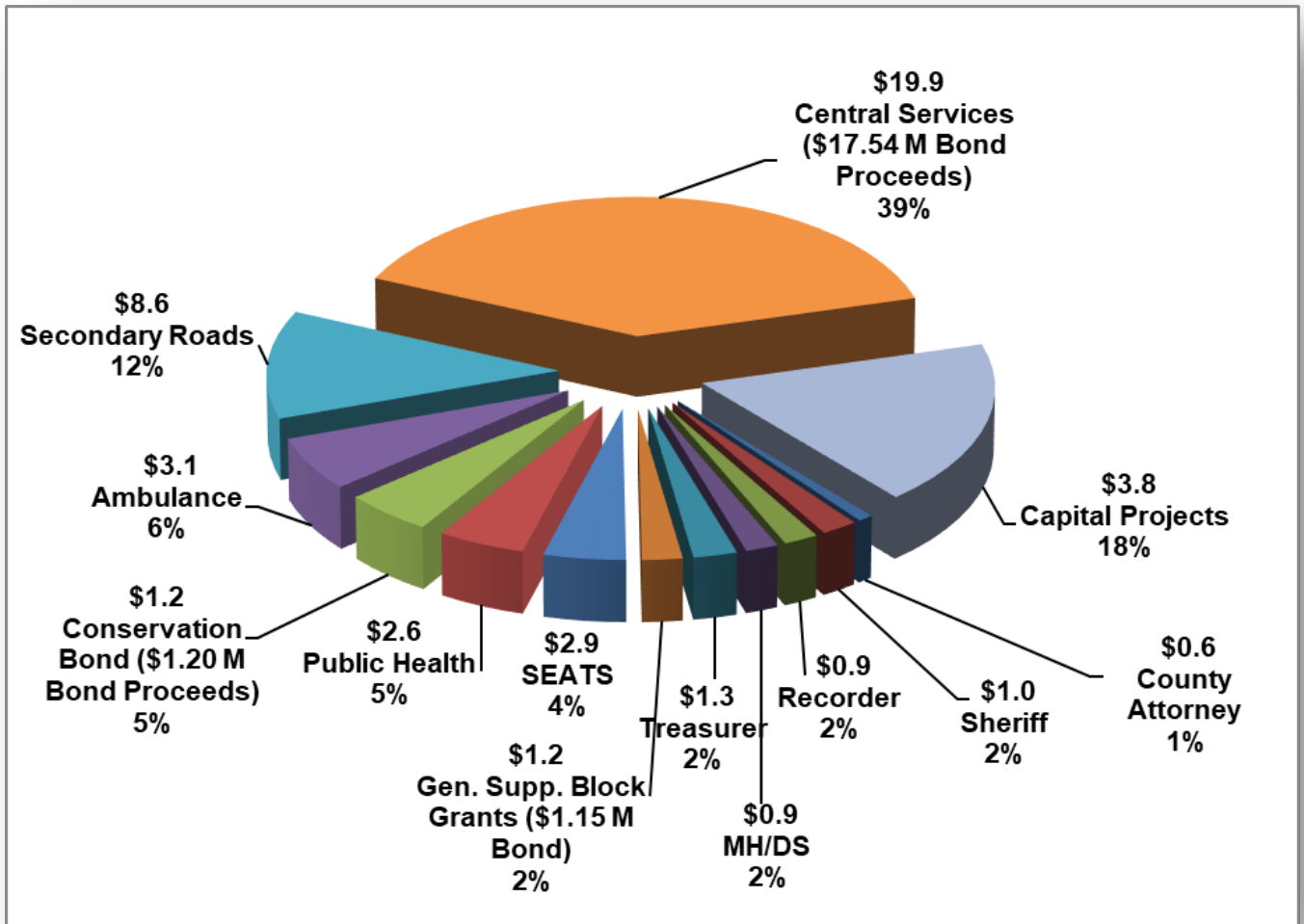


REVENUE TYPE	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Original	FY21 Adopted
Property and other County tax	\$ 53,485,400	\$ 57,098,813	\$ 59,120,697	\$ 61,290,861	\$ 62,970,852
Interest and penalty on property tax	\$ 324,004	\$ 365,396	\$ 411,188	\$ 329,000	\$ 329,000
Intergovernmental	\$ 20,129,237	\$ 19,861,599	\$ 23,126,979	\$ 22,378,536	\$ 24,541,015
Licenses and permits	\$ 692,860	\$ 717,857	\$ 739,473	\$ 842,999	\$ 852,679
Charges for service	\$ 4,991,576	\$ 4,973,951	\$ 5,014,341	\$ 4,813,698	\$ 4,895,667
Use of money and property	\$ 415,919	\$ 1,184,484	\$ 1,869,972	\$ 1,540,213	\$ 1,386,688
Miscellaneous	\$ 998,782	\$ 1,410,588	\$ 639,744	\$ 1,665,384	\$ 2,131,943
TOTAL COUNTY REVENUES	\$ 81,037,778	\$ 85,612,688	\$ 90,922,394	\$ 92,860,691	\$ 97,107,844

REVENUE HISTORY by TYPE



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



DEPARTMENT REVENUES

REVENUES	FY18	FY19		FY20				FY21		
			%	CERTIFIED	%	\$	RE-ESTIMATE	TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE		BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC FUND										
01 Ambulance	2,952,025	3,211,242	99%	3,051,842	-5%	-159,400	3,051,842	3,137,316	85,474	3%
02 Attorney	442,392	460,707	107%	513,405	11%	52,698	513,405	567,405	54,000	11%
03 Auditor/Accounting	11,331	55,988	125%	62,950	12%	6,962	72,050	71,050	-1,000	-1%
04 Public Health	2,612,617	2,124,384	99%	2,418,569	14%	294,185	2,604,107	2,574,280	-29,827	-1%
05 Board of Supervisors	795	760	353%	620	-18%	-140	620	800	180	29%
06 Human Resources	3,000	0	100%	3,000	0%	3,000	3,000	3,000	0	0%
07 Information Services	48,305	124,849	56%	45,200	-64%	-79,649	45,200	84,200	39,000	86%
08 Sheriff	1,049,319	1,099,271	99%	1,002,879	-9%	-96,392	1,002,879	1,002,879	0	0%
10 Medical Examiner	267,405	249,441	110%	262,950	5%	13,509	262,950	274,950	12,000	5%
11 Recorder	963,524	962,472	96%	955,550	-1%	-6,922	955,550	936,800	-18,750	-2%
12 SEATS/Fleet	2,370,387	2,564,681	111%	2,269,442	-12%	-295,239	2,742,942	2,860,342	117,400	4%
14 Treasurer	1,364,456	1,405,083	118%	1,210,270	-14%	-194,813	1,210,270	1,295,120	84,850	7%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	96,087	102,437	89%	108,900	6%	6,463	68,900	35,700	-33,200	-48%
18 Central Services	16,190,126	18,353,664	102%	20,015,166	9%	1,661,502	20,342,166	19,937,004	-405,162	-2%
19 Planning, Development, & Sustainability	368,286	322,715	98%	345,560	7%	22,845	345,560	345,560	0	0%
20 Block Grants	2,500	7,000	0%	10,000	43%	3,000	10,000	10,000	0	0%
24 Conservation	106,030	110,654	77%	173,003	56%	62,349	173,003	183,003	10,000	6%
25 County Historic Poor Farm	38,725	23,664	64%	22,000	-7%	-1,664	43,250	22,500	-20,750	-48%
26 GuideLink Center	0	37,478	0%	50,000	0%	12,522	0	0	0	0%
41 Behavioral Services	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	1,209,971	386,083	53%	420,650	9%	34,567	431,396	442,893	11,497	3%
45 Social Services	303,894	317,295	96%	283,940	-11%	-33,355	283,940	249,440	-34,500	-12%
50 Veterans Affairs	18,550	22,900	186%	16,500	-28%	-6,400	21,550	10,000	-11,550	-54%
54 Juvenile Crime Prevention	25,857	35,390	95%	15,000	-58%	-20,390	15,000	10,000	-5,000	-33%
98 Revenue/Expense Adjustment	1,000,000	1,000,000	0%	1,000,000	0%	0	1,000,000	1,000,000	0	0%
TOTAL	31,445,582	32,978,156		34,257,396		1,279,240	35,199,580	35,054,242	-145,338	
GENERAL SUPPLEMENTAL FUND										
21 General Supplemental Block Grants	1,515,708	847,713	100%	1,115,365	32%	267,652	1,115,353	1,191,919	76,566	7%
22 Insurance	142,801	38,246	101%	105,000	175%	66,754	140,000	110,000	-30,000	-21%
27 Juvenile Justice	200	336	100%	2,500	0%	2,164	2,500	6,000	3,500	140%
28 Court Services/Attorney	6,662	6,180	148%	4,500	-27%	-1,680	4,350	4,500	150	3%
33 Auditor/Elections	108,104	54,978	84%	131,575	139%	76,597	96,275	1,275	-95,000	-99%
47 Court Services/Sheriff	0	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	35,000	35,000	0%	35,000	0%	0	35,000	35,000	0	0%
TOTAL	1,808,475	982,454		1,393,940		411,486	1,393,478	1,348,694	-44,784	
46 MH-DS FUND	856,061	835,970	100%	902,124	8%	66,154	902,124	912,436	10,312	1%
RURAL BASIC FUND										
23 Rural Basic Block Grants	79,189	75,775	100%	44,555	-41%	-31,220	44,555	35,043	-9,512	-21%
98 Revenue/Expense Adjustment	10,000	10,000	0%	10,000	0%	0	10,000	10,000	0	0%
TOTAL	89,189	85,775		54,555		-31,220	54,555	45,043	-9,512	

DEPARTMENT REVENUES (continued)

REVENUES	FY18	FY19		FY20				FY21		
			%	CERTIFIED	%	\$		TENTATIVE		
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	\$	%
									DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	6,698,588	6,759,400	100%	6,189,946	-8%	-569,454	6,189,946	8,622,020	2,432,074	39%
TOTAL	6,698,588	6,759,400		6,189,946		-569,454	6,189,946	8,622,020	2,432,074	
SPECIAL REVENUE FUNDS										
32 REAP	42,165	39,222	83%	31,976	-18%	-7,246	31,976	31,976	0	0%
68 Law Enforcement Proceeds	557	789	0%	200,000	25242%	199,211	200,000	200,000	0	0%
69 Prosecutor Forfeiture	996	1,129	24%	3,200	183%	2,071	6,319	2,500	-3,819	-60%
82 Conservation Trust	750,883	2,990,667	19%	1,267,591	-58%	-1,723,076	1,870,698	577,383	-1,293,315	-69%
87 Recorder's Records Management	29,006	25,326	93%	30,350	20%	5,024	31,250	28,800	-2,450	-8%
TOTAL	823,607	3,057,133		1,533,117		-1,524,016	2,140,243	840,659	-1,299,584	
CAPITAL PROJECTS FUNDS										
40 Technology	38,755	52,715	85%	43,000	-18%	-9,715	68,000	68,000	0	0%
44 Capital Expenditures	17,465	40,779	113%	15,500	-62%	-25,279	88,500	45,500	-43,000	-49%
81 Energy Reinvestment Fund	300,389	41,343	100%	0	-100%	-41,343	40	0	-40	-100%
83 Conservation Bond	3,604,457	4,189,372	103%	2,473,000	-41%	-1,716,372	2,473,000	1,200,000	-1,273,000	-51%
85 Capital Projects	247,819	1,331,361	25%	4,016,000	202%	2,684,639	3,516,000	3,810,000	294,000	8%
TOTAL	4,208,885	5,655,570		6,547,500		891,930	6,145,540	5,123,500	-1,022,040	
65 DEBT SERVICE FUND										
	523,162	545,693	100%	508,089	-7%	-37,604	508,089	345,328	-162,761	-32%
86 CRC-WMB PERMANENT TRUST										
	6,210	2,091	100%	0	-7%	-2,091	4,207	12,565	8,358	199%
FUND TOTALS										
GENERAL BASIC	31,445,582	32,978,156		34,257,396	4%	1,279,240	35,199,580	35,054,242	-145,338	0%
GEN SUPPLEMENTAL	1,808,475	982,454		1,393,940	42%	411,486	1,393,478	1,348,694	-44,784	-3%
MH-DS	856,061	835,970		902,124	8%	66,154	902,124	912,436	10,312	1%
RURAL BASIC	89,189	85,775		54,555	-36%	-31,220	54,555	45,043	-9,512	-17%
SECONDARY ROADS	6,698,588	6,759,400		6,189,946	-8%	-569,454	6,189,946	8,622,020	2,432,074	39%
SPECIAL REVENUE	823,607	3,057,133		1,533,117	-50%	-1,524,016	2,140,243	840,659	-1,299,584	-61%
CAPITAL PROJECTS	4,208,885	5,655,570		6,547,500	16%	891,930	6,145,540	5,123,500	-1,022,040	-17%
DEBT SERVICE	523,162	545,693		508,089	-7%	-37,604	508,089	345,328	-162,761	-32%
PERMANENT TRUST	6,210	2,091		0	-100%	-2,091	4,207	12,565	8,358	199%
TOTAL	46,459,759	50,902,243		51,386,667		484,424	52,537,762	52,304,487	-233,275	

PROPERTY TAX LEVY RATES

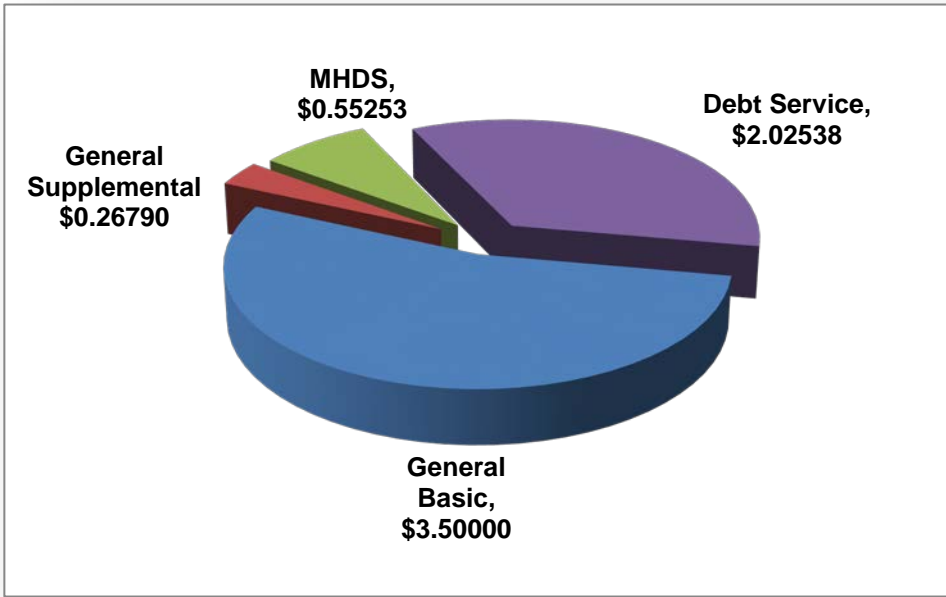
	FY20 Tax Levy*	FY21 Tax Levy*	\$ Change
General Basic	\$ 3.50000	\$ 3.50000	\$0.00000
General Supplemental	\$ 0.21732	\$ 0.26790	\$0.05058
MD/DS	\$ 0.51596	\$ 0.55253	\$0.03657
Debt Service	\$ 2.25950	\$ 2.02538	-\$0.23412
Total Countywide	\$ 6.49278	\$ 6.34581	-\$0.14697
Rural Basic	\$ 3.68226	\$ 3.77509	\$0.09283
Total Rural	\$ 10.17504	\$ 10.12090	-\$0.05414

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

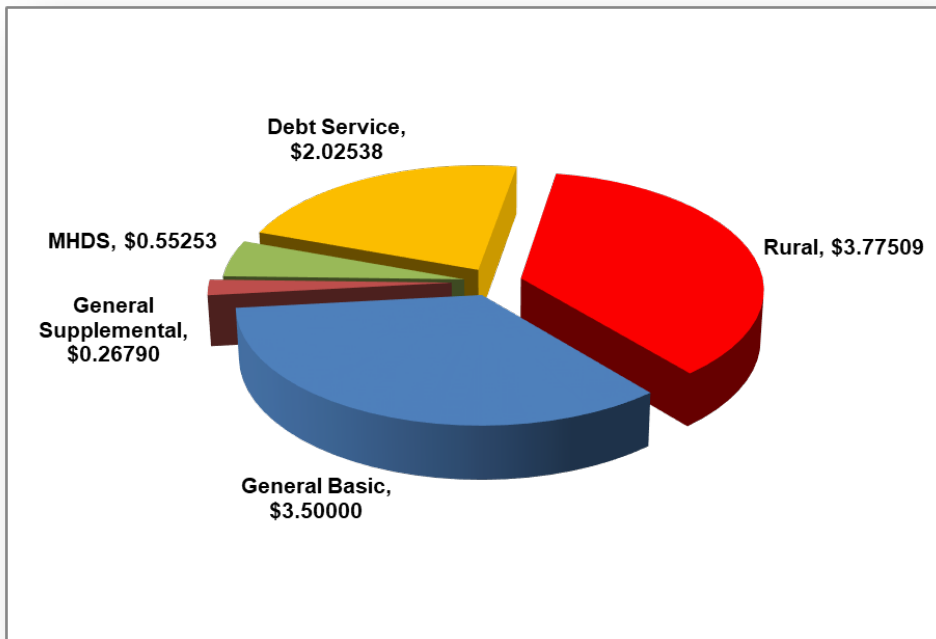
PROPERTY TAX ASKINGS

	FY20 Tax Levy*	FY21 Tax Levy*	\$ Change	% Change
General Basic	\$ 29,511,954	\$ 31,041,006	\$1,529,052	5.2%
General Supplemental	\$ 1,832,461	\$ 2,375,930	\$543,469	29.7%
MD/DS	\$ 4,350,587	\$ 4,900,305	\$549,718	12.6%
Debt Service	\$ 20,979,087	\$ 19,765,287	-\$1,213,800	-5.8%
Total Countywide	\$ 56,674,089	\$ 58,082,528	\$1,408,439	2.5%
Rural Basic	\$ 6,390,985	\$ 6,634,548	\$243,563	3.8%
Total Rural	\$ 63,065,074	\$ 64,717,076	\$1,652,002	2.6%

**COUNTYWIDE PROPERTY TAX LEVY
COMPOSITION OF \$6.34581
(per \$1,000 of Taxable Property Valuation)**



**UNINCORPORATED PROPERTY TAX LEVY
COMPOSITION OF \$10.12090
(per \$1,000 of Taxable Property Valuation)**



EXPENDITURE SUMMARY

Expenditures (excluding transfers out) for FY21 totaled \$125,622,433 and increased by \$4,608,773 or 3.8% compared to the FY20 originally budgeted expenditures. Personnel costs total \$47,679,815 and are the largest portion of county expenses. They account for 59% of total expenses if Debt Service and Capital Projects are not included or 38% if those areas are included. In FY21, an increase in budgeted personnel costs of \$1,958,668 are due to a 2.25% annual cost of living wage increase, an increase in wages for non-bargaining unit staff, a 6% health insurance premium increase, 7.0 FTE of additional staff, an increase in part time staff hours, and a part time staff hourly wage increase from \$15 per hour to \$16 per hour.

The following service areas (defined on [pages 261-263](#) of the glossary) make up the expenditures for the county:

Public Safety and Legal Services (SA01) expenditures total \$28,642,613 an increase of \$1,307,404 and a 4.8% increase compared to FY20. This service area added 2.0 FTE, one for Sheriff's Office and one for Medical Examiner, increasing expenditures by \$183,026. Other personnel expenses increased \$572,483 and non-personnel expenses increased by \$184,246. The Emergency Management block grant increased by \$193,805 in FY21. This service area is the largest portion of overall expenditures in the county budget, accounting for 22.8% of the FY21 budgeted expenditure total.

Physical Health and Social Services (SA03) expenditures total \$14,258,969 an increase of \$1,901,841 and a 15.4% increase compared to FY20. The main reason for the increase is that the GuideLink Center operation expenses went from \$128,496 last year to \$928,496 in expenses in FY21 when the facility is scheduled to open. Public Health had expenses increase by \$185,129 for normal personnel cost increases. SEATS had expenses increase by \$522,160, mainly due to moving fuel expenses from departments to fleet. Social Services and Veterans Affairs had small expense increases. The Physical Health and Social Services service area expenditures comprise 11.4% of the county's total expenditure budget in FY21.

Mental Health and Disability Services (MH/DS) (SA04) expenditures total \$6,401,588 a decrease of \$1,467,398 and an 18.7% decrease compared to FY20. Targeted Case Management (TCM) department's expenses increased by \$22,243 but MH/DS expenditures decreased by about \$1,489,641. The MH/DS decrease was due to a reduction in financial support from the MH/DS-ECR towards the GuideLink Center facility and operations. The MH/DS service area comprises 5.1% of the county's total expenditure budget in FY21.

County Environment and Education (SA06) expenditures total \$6,447,248 an increase of \$414,746 and a 6.9% increase compared to FY20. Conservation had 1.0 FTE in new personnel totaling \$92,590 and a total expense increase of \$259,458. Planning, Development, and Sustainability (PDS) had a total expense increase of \$69,647. Rural Basic Block Grants are also part of this service area and had an expense increase of

\$85,641 mainly due to an increase for the Animal Shelter and Iowa City Library. County Environment and Education service area expenditures comprise 5.1% of the county's total expenditure budget in FY21.

Roads and Transportation (SA07) expenditures total \$10,775,271 an increase of \$122,259 and a 1.1% increase compared to FY20. The majority of the increase is road construction costs scheduled in FY21. Secondary Roads department added 1.0 FTE in new personnel. This service is made up entirely by the Secondary Roads department. Roads and Transportation service area expenditures comprise 8.6% of the county's total expenditure budget in FY21.

Government Services to Residents (SA08) expenditures total \$3,348,987 an increase of \$494,113 and a 17.3% increase compared to FY20. The increase in expenditures is due to increased personnel costs including an added 1.0 FTE for the Treasurer's Office. In addition, part time elections workers will receive a one-dollar pay increase. Government Services to Residents service area expenditures comprise 2.7% of the county's total expenditure budget in FY21.

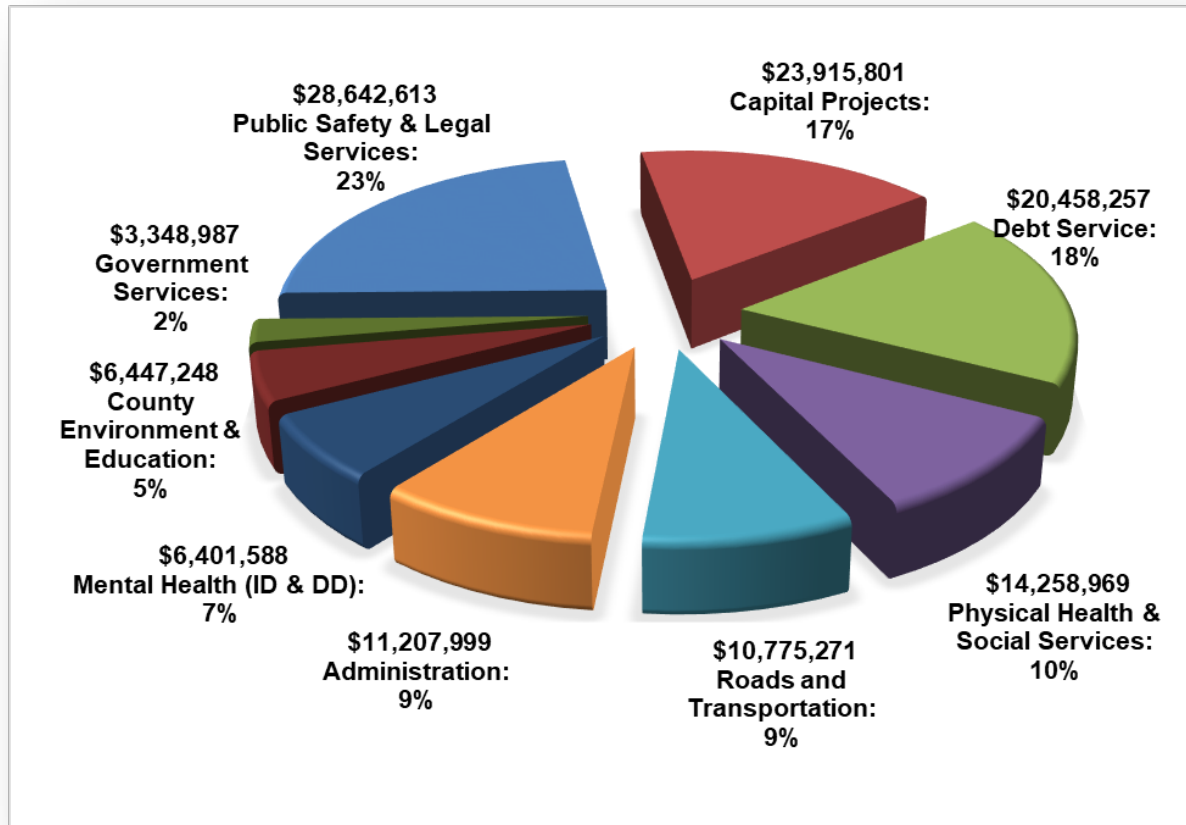
Administration (SA09) expenditures total \$11,207,999 a decrease of \$34,177 and a 0.3 % decrease compared to FY20. Each department in this service area has an expense increase except Central Services that has a large expense decrease since a city loan has been paid in full. The Board of Supervisor's Office and Information Technology each added 1.0 FTE in new personnel. The Administration service area expenditures comprise 8.9% of the county's total expenditure budget in FY21.

Debt Service (SA00) expenditures total \$20,458,257 a decrease of \$1,545,468 and a 7.0% decrease compared to FY20. The majority of the expenditure decrease is due to lower borrowing in FY21 and the JECC building bond expiring in FY20. Debt Service expenditures comprise 16.3% of the county's total expenditure budget in FY21.

Capital Projects (SA00) expenditures total \$23,915,801 an increase of \$3,302,543 or 16.0% compared to FY20. Changes include: increase for Technology (increase \$410,292 for GuideLink Center technology), increase for Capital Expenditures (increase \$1,481,351 mainly for JECC equipment replacement), decrease for Conservation Bond (decrease \$2,615,322 in land acquisition and construction costs), decrease for Capital Projects (decrease \$1,538,000 for road construction and other projects), increase for Secondary Roads (increase \$4,435,000 in road construction and maintenance), increase for Historical Poor Farm by \$76,500 for building and grounds renovations. Capital Projects expenditures comprise 19.0% of the county's total expenditure budget in FY21.

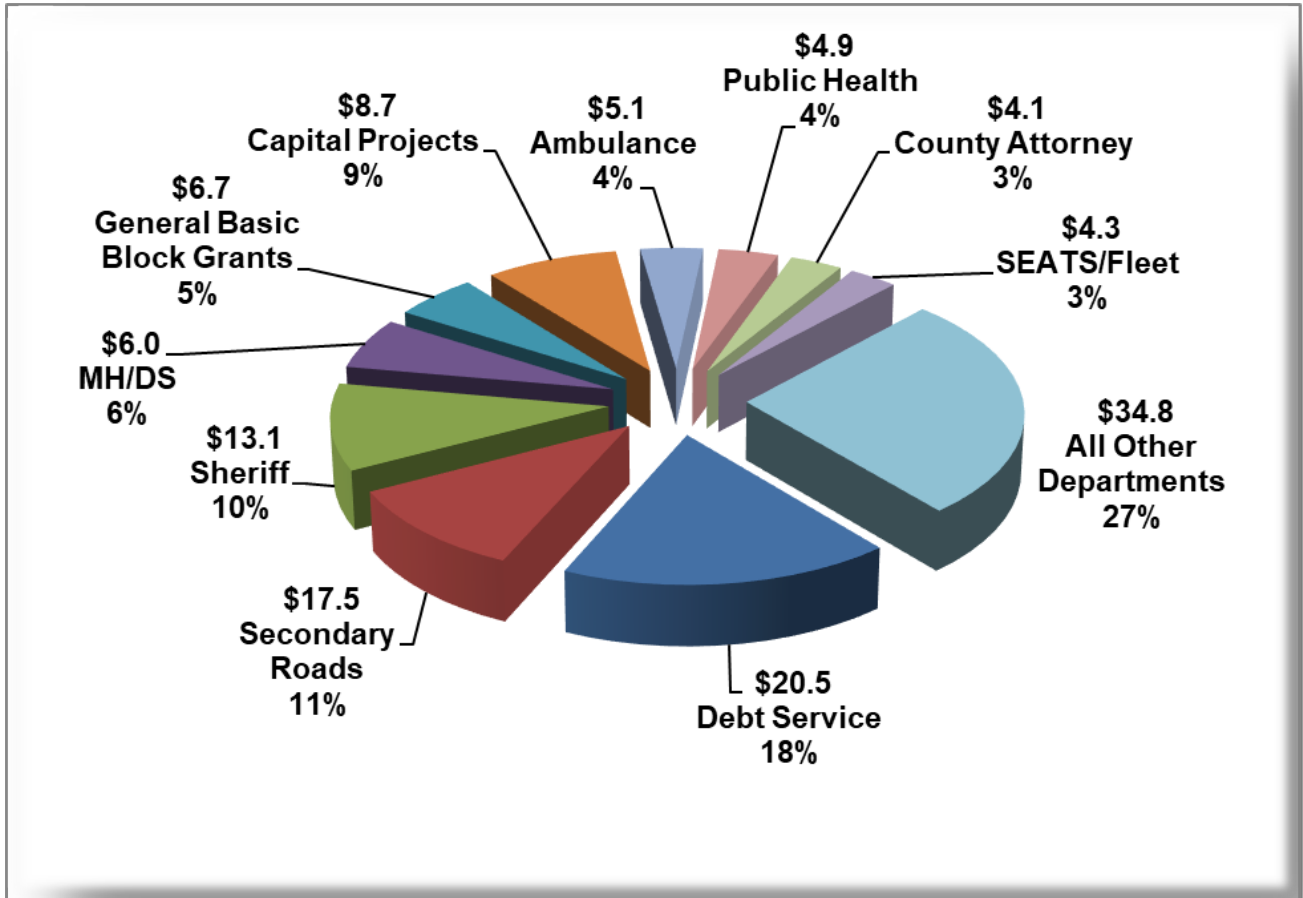
Nonprogram Current (SA00) expenditures total \$165,700 an increase of \$112,910 and a 213% increase compared to FY20. These expenditures are budgeted solely for the Historic Poor Farm operations expenses for the year. Nonprogram Current expenditures comprise less than 0.13% of the county's total expenditure budget in FY21.

EXPENDITURES BY SERVICE AREA



SERVICE AREA	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Original	FY21 Adopted
Public Safety and Legal Services	\$ 21,661,805	\$ 23,331,585	\$ 34,310,814	\$ 27,335,209	\$ 28,642,613
Physical Health and Social Services	\$ 9,483,296	\$ 10,217,611	\$ 11,229,588	\$ 12,357,128	\$ 14,258,969
Mental Health & Disability Services	\$ 7,355,898	\$ 5,755,285	\$ 5,503,710	\$ 7,868,986	\$ 6,401,588
County Environment and Education	\$ 4,829,270	\$ 4,991,514	\$ 5,486,791	\$ 6,032,502	\$ 6,447,248
Roads and Transportation	\$ 9,598,853	\$ 9,640,461	\$ 9,617,854	\$ 10,653,012	\$ 10,775,271
Governmental Services to Residents	\$ 2,432,236	\$ 2,395,908	\$ 2,843,179	\$ 2,854,874	\$ 3,348,987
Administration	\$ 7,806,882	\$ 8,286,907	\$ 8,530,194	\$ 11,242,176	\$ 11,207,999
Non-program	\$ 2,869	\$ 3,342	\$ 5,487	\$ 52,790	\$ 165,700
SUBTOTAL OPERATING BUDGET	\$ 63,171,109	\$ 64,622,613	\$ 77,527,617	\$ 78,396,677	\$ 81,248,375
Debt Service	\$ 17,063,236	\$ 18,860,457	\$ 20,760,427	\$ 22,003,725	\$ 20,458,257
Capital Projects	\$ 15,526,960	\$ 16,571,659	\$ 16,340,695	\$ 20,613,258	\$ 23,915,801
TOTAL COUNTY BUDGET	\$ 95,761,305	\$ 100,054,729	\$ 114,628,739	\$ 121,013,660	\$ 125,622,433

EXPENDITURE BUDGETS BY DEPARTMENT (in \$ millions)



DEPARTMENT EXPENSES

EXPENDITURES	FY18	FY19		FY20				FY21			
			%	CERTIFIED	%	\$		REQUESTED	TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC FUND											
01 Ambulance	4,177,058	4,457,046	95%	4,804,916	8%	347,870	4,806,365	5,117,218	5,117,218	310,853	6%
02 Attorney	3,141,547	3,189,981	92%	4,036,287	27%	846,306	4,039,590	4,093,301	4,093,301	53,711	1%
03 Auditor/Accounting	1,116,431	1,212,150	96%	1,317,592	9%	105,442	1,317,862	1,336,871	1,336,871	19,009	1%
04 Public Health	4,073,759	4,080,283	89%	4,605,407	13%	525,124	4,820,288	4,938,073	4,938,073	117,785	2%
05 Board of Supervisors	769,110	918,597	96%	1,115,169	21%	196,572	1,116,249	1,351,454	1,351,454	235,205	21%
06 Human Resources	505,520	489,329	98%	568,137	16%	78,808	569,941	591,146	591,146	21,205	4%
07 Information Services	1,387,318	1,340,986	99%	1,518,454	13%	177,468	1,520,123	1,808,452	1,808,452	288,329	19%
08 Sheriff	11,179,056	11,717,682	95%	12,589,069	7%	871,387	12,588,779	13,056,142	13,056,142	467,363	4%
10 Medical Examiner	918,512	800,542	91%	1,134,153	42%	333,611	1,149,493	1,199,149	1,199,149	49,656	4%
11 Recorder	720,776	763,858	97%	806,800	6%	42,942	806,800	846,062	846,062	39,262	5%
12 SEATS/Fleet	3,203,726	3,511,484	97%	3,772,416	7%	260,932	4,076,678	4,294,576	4,294,576	217,898	5%
14 Treasurer	1,229,188	1,311,153	91%	1,493,697	14%	182,544	1,493,697	1,603,659	1,603,659	109,962	7%
15 Finance	321,913	333,899	97%	354,148	6%	20,249	355,633	367,252	367,252	11,619	3%
17 Physical Plant	1,298,756	1,438,840	78%	1,724,600	20%	285,760	1,730,608	1,852,160	1,852,160	121,552	7%
18 Central Services	560,740	697,286	83%	2,235,855	221%	1,538,569	2,308,305	1,647,609	1,647,609	-660,696	-29%
19 Planning, Development, & Sustainability	948,510	1,026,925	91%	1,155,199	12%	128,274	1,215,571	1,224,846	1,224,846	9,275	1%
20 Block Grants	5,954,478	6,428,585	98%	6,518,298	1%	89,713	6,618,298	6,739,727	6,739,727	121,429	2%
24 Conservation	2,160,983	2,450,531	97%	2,741,600	12%	291,069	2,752,554	3,001,058	3,001,058	248,504	9%
25 County Historic Poor Farm	218,009	604,288	56%	487,290	-19%	-116,998	805,068	676,700	676,700	-128,368	-16%
26 GuideLink Center	2,136	173,001	0%	128,496	-26%	-44,505	78,496	928,496	928,496	850,000	1083%
41 Behavioral Services	35,454	36,959	22%	136,100	268%	99,141	71,100	296,700	296,700	225,600	317%
42 Targeted Case Management	1,111,856	409,744	47%	420,650	3%	10,906	431,396	442,893	442,893	11,497	3%
45 Social Services	1,365,095	1,434,350	84%	1,844,652	29%	410,302	1,845,112	1,864,551	1,864,551	19,439	1%
50 Veterans Affairs	159,065	168,039	73%	207,483	23%	39,444	207,901	213,722	213,722	5,821	3%
54 Juvenile Crime Prevention	333,694	307,346	91%	357,500	16%	50,154	357,500	354,500	354,500	-3,000	-1%
TOTAL	46,892,690	49,302,886		56,073,968		6,771,082	57,083,407	59,846,317	59,846,317	2,762,910	
GENERAL SUPPLEMENTAL FUND											
21 General Supplemental Block Grants	468,933	451,847	100%	468,740	4%	16,893	468,740	0	0	-468,740	-100%
22 Insurance	951,706	905,149	68%	1,130,000	25%	224,851	1,130,000	1,150,000	1,150,000	20,000	2%
27 Juvenile Justice	578,912	663,744	83%	784,215	18%	120,471	784,215	819,635	819,635	35,420	5%
28 Court Services/Attorney	159,032	176,910	60%	223,850	27%	46,940	223,850	223,850	223,850	0	0%
33 Auditor/Elections	777,132	1,014,664	87%	948,804	-6%	-65,860	906,711	1,254,008	1,254,008	347,297	38%
47 Court Services/Sheriff	27,505	12,416	62%	44,200	256%	31,784	44,200	44,200	44,200	0	0%
TOTAL	2,963,220	3,224,730		3,599,809		375,079	3,557,716	3,491,693	3,491,693	-66,023	
46 MH-DS FUND	4,643,430	5,093,967	75%	7,448,336	46%	2,354,369	7,450,585	5,958,695	5,958,695	-1,491,890	-20%
RURAL BASIC FUND											
23 Rural Basic Block Grants	1,127,035	1,215,746	97%	1,295,792	7%	80,046	1,306,464	1,407,739	1,407,739	101,275	8%
TOTAL	1,127,035	1,215,746		1,295,792		80,046	1,306,464	1,407,739	1,407,739	101,275	

DEPARTMENT EXPENSES (continued)

EXPENDITURES	FY18	FY19		FY20				FY21		\$	%
			%	CERTIFIED	%	\$		REQUESTED	TENTATIVE		
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
49 SECONDARY ROADS FUND	13,379,396	11,323,208	93%	12,911,012	14%	1,587,804	12,913,823	17,468,271	17,468,271	4,554,448	35%
SPECIAL REVENUE FUNDS											
32 REAP	13,434	82,965	6%	45,000	-46%	-37,965	45,000	50,000	50,000	5,000	11%
68 Law Enforcement Proceeds	18,173	0	9%	200,000	0%	200,000	200,000	200,000	200,000	0	0%
69 Prosecutor Forfeiture	4,082	617	54%	7,500	1116%	6,883	7,500	7,500	7,500	0	0%
82 Conservation Trust	2,098,748	2,439,730	38%	1,469,360	-40%	-970,370	2,265,677	1,124,737	1,124,737	-1,140,940	-50%
87 Recorder's Records Management	17,125	122,487	24%	21,500	-82%	-100,987	21,500	72,160	72,160	50,660	236%
TOTAL	2,151,562	2,645,798		1,743,360		-902,438	2,539,677	1,454,397	1,454,397	-1,085,280	
CAPITAL PROJECTS FUNDS											
40 Technology	2,038,705	1,296,719	86%	1,388,868	7%	92,149	1,541,768	1,799,160	1,799,160	257,392	17%
44 Capital Expenditures	1,075,914	948,561	86%	2,130,553	125%	1,181,992	4,053,553	3,611,904	3,611,904	-441,649	-11%
81 Energy Reinvestment Fund	165,424	25,357	54%	214,000	744%	188,643	92,000	264,000	264,000	172,000	187%
83 Conservation Bond	2,680,460	4,848,384	55%	2,472,977	-49%	-2,375,407	3,815,322	1,200,000	1,200,000	-2,615,322	-69%
85 Capital Projects	5,045,372	4,394,824	41%	10,200,000	132%	5,805,176	16,227,931	8,662,000	8,662,000	-7,565,931	-47%
TOTAL	11,005,875	11,513,845		16,406,398		4,892,553	25,730,574	15,537,064	15,537,064	-10,193,510	
65 DEBT SERVICE FUND	18,391,524	20,308,581	100%	21,534,985	6%	1,226,404	21,283,122	20,458,257	20,458,257	-824,865	-4%
86 CRC-WMB PERMANENT TRUST	0	0	100%	0	0%	0	0	0	0	0	0%
FUND TOTALS											
GENERAL BASIC	46,892,690	49,302,886		56,073,968	14%	6,771,082	57,083,407	59,846,317	59,846,317	2,762,910	5%
GENERAL SUPPLEMENTAL	2,963,220	3,224,730		3,599,809	12%	375,079	3,557,716	3,491,693	3,491,693	-66,023	-2%
MH-DS	4,643,430	5,093,967		7,448,336	46%	2,354,369	7,450,585	5,958,695	5,958,695	-1,491,890	-20%
RURAL BASIC	1,127,035	1,215,746		1,295,792	7%	80,046	1,306,464	1,407,739	1,407,739	101,275	8%
SECONDARY ROADS	13,379,396	11,323,208		12,911,012	14%	1,587,804	12,913,823	17,468,271	17,468,271	4,554,448	35%
SPECIAL REVENUE	2,151,562	2,645,798		1,743,360	-34%	-902,438	2,539,677	1,454,397	1,454,397	-1,085,280	-43%
CAPITAL PROJECTS	11,005,875	11,513,845		16,406,398	42%	4,892,553	25,730,574	15,537,064	15,537,064	-10,193,510	-40%
DEBT SERVICE	18,391,524	20,308,581		21,534,985	6%	1,226,404	21,283,122	20,458,257	20,458,257	-824,865	-4%
PERMANENT TRUST	0	0		0	0%	0	0	0	0	0	0%
TOTAL	100,554,732	104,628,762		121,013,660	16%	16,384,898	131,865,368	125,622,433	125,622,433	-6,242,935	-5%

SUMMARY MATRIX OF FY21 BUDGET APPROPRIATIONS

Appropriations By Fund and Department/Office	Public Safety & Legal Services	Physical Health & Social Services	Mental Health MH/DS	County Environment & Education	Roads & Transportation	Government Services to Residents	Administration	Debt Service	Capital Projects	Non-Program Current	TOTAL
General Fund:											
Ambulance	\$ 5,117,218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,117,218
County Attorney	3,329,146	-	-	-	-	-	764,155	-	-	-	4,093,301
County Auditor	-	-	-	-	-	-	1,336,871	-	-	-	1,336,871
Public Health	-	4,938,073	-	-	-	-	-	-	-	-	4,938,073
Board of Supervisors	-	88,302	-	-	-	-	1,263,152	-	-	-	1,351,454
Human Resources	-	-	-	-	-	-	591,146	-	-	-	591,146
Information Technology	-	-	-	-	-	-	1,808,452	-	-	-	1,808,452
County Sheriff	13,056,142	-	-	-	-	-	-	-	-	-	13,056,142
Medical Examiner	1,199,149	-	-	-	-	-	-	-	-	-	1,199,149
County Recorder	-	-	-	-	-	846,062	-	-	-	-	846,062
SEATS/Fleet	-	4,294,576	-	-	-	-	-	-	-	-	4,294,576
County Treasurer	-	-	-	-	-	1,170,157	433,502	-	-	-	1,603,659
Finance	-	-	-	-	-	-	367,252	-	-	-	367,252
Physical Plant	-	-	-	-	-	-	1,852,160	-	-	-	1,852,160
Central Services	-	1,500	-	2,300	-	6,600	1,637,209	-	-	-	1,647,609
Planning, Development, Sustainability	-	-	-	1,224,846	-	-	-	-	-	-	1,224,846
General Basic Block Grants	4,169,772	1,633,049	-	936,906	-	-	-	-	-	-	6,739,727
General Supplemental Block Grants	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	1,150,000	-	-	-	1,150,000
Conservation	-	-	-	3,001,058	-	-	-	-	-	-	3,001,058
Historic County Poor Farm	-	-	-	-	-	-	-	-	511,000	165,700	676,700
GuideLink Center	-	928,496	-	-	-	-	-	-	-	-	928,496
Juvenile Justice	819,635	-	-	-	-	-	-	-	-	-	819,635
Court Services - County Attorney	219,750	-	-	-	-	-	4,100	-	-	-	223,850
Emergency Medical Services	-	-	-	-	-	-	-	-	-	-	-
Elections	-	-	-	-	-	1,254,008	-	-	-	-	1,254,008
Behavioral Services	-	296,700	-	-	-	-	-	-	-	-	296,700
Targeted Case Management	-	-	442,893	-	-	-	-	-	-	-	442,893
Social Services	-	1,864,551	-	-	-	-	-	-	-	-	1,864,551
Court Services - County Sheriff	44,200	-	-	-	-	-	-	-	-	-	44,200
Veterans Affairs	-	213,722	-	-	-	-	-	-	-	-	213,722
Juvenile Crime Prevention	354,500	-	-	-	-	-	-	-	-	-	354,500
General Fund TOTAL	28,309,512	14,258,969	442,893	5,165,110	-	3,276,827	11,207,999	-	511,000	165,700	63,338,010

SUMMARY MATRIX OF FY21 BUDGET APPROPRIATIONS (continued)

Appropriations By Fund and Department/Office	Public Safety & Legal Services	Physical Health & Social Services	Mental Health MH/DS	County Environment & Education	Roads & Transportation	Government Services to Residents	Administration	Debt Service	Capital Projects	Non-Program Current	TOTAL
Special Revenues Funds:											
Rural Services Fund											
Rural Basic Block Grants	125,601	-	-	1,282,138	-	-	-	-	-	-	1,407,739
MH/DS Fund											
Mental Health/Disability Services	-	-	5,958,695	-	-	-	-	-	-	-	5,958,695
Secondary Roads Fund											
Secondary Roads	-	-	-	-	10,775,271	-	-	-	6,693,000	-	17,468,271
Debt Service Fund:											
Debt Service	-	-	-	-	-	-	-	20,458,257	-	-	20,458,257
Capital Projects Funds:											
Technology Fund	-	-	-	-	-	-	-	-	1,799,160	-	1,799,160
Capital Expenditures Fund	-	-	-	-	-	-	-	-	3,611,904	-	3,611,904
Energy Reinvestment Fund	-	-	-	-	-	-	-	-	264,000	-	264,000
Conservation Bond Fund	-	-	-	-	-	-	-	-	1,200,000	-	1,200,000
Capital Projects Fund	-	-	-	-	-	-	-	-	8,662,000	-	8,662,000
Capital Projects Funds TOTAL	-	-	-	-	-	-	-	-	15,537,064	-	15,537,064
Permanent Fund:											
Cedar River Crossing Wetland Mitigation Bank Fund	-	-	-	-	-	-	-	-	-	-	-
Other Non-Major Funds:											
Law Enforcement Proceeds Fund	200,000	-	-	-	-	-	-	-	-	-	200,000
Prosecutor Forfeiture Fund	7,500	-	-	-	-	-	-	-	-	-	7,500
Special Resource Enhancement Fund	-	-	-	-	-	-	-	-	50,000	-	50,000
Recorder's Records Management Fund	-	-	-	-	-	72,160	-	-	-	-	72,160
Conservation Trust Fund	-	-	-	-	-	-	-	-	1,124,737	-	1,124,737
Other Non-Major Funds TOTAL	207,500	-	-	-	-	72,160	-	-	1,174,737	-	1,454,397
TOTAL APPROPRIATIONS	\$ 28,642,613	\$ 14,258,969	\$ 6,401,588	\$ 6,447,248	\$ 10,775,271	\$ 3,348,987	\$ 11,207,999	\$ 20,458,257	\$ 23,915,801	\$ 165,700	\$ 125,622,433
Appropriations Percent	23%	11%	5%	5%	9%	3%	9%	16%	19%	0.1%	100%

STATEMENT OF ALL FUNDS

	FY18	FY19	FY20	FY20	FY21	%
	Actual	Actual	Original	Amended	Budgeted	Change
Revenues						
Property and other County tax	57,098,813	59,120,697	61,290,861	61,290,861	62,970,852	2.7%
Interest and penalty on property tax	365,396	411,188	329,000	329,000	329,000	0.0%
Intergovernmental	19,861,599	23,126,979	22,378,536	24,956,706	24,541,015	-1.7%
Licenses and permits	717,857	739,473	842,999	842,999	852,679	1.1%
Charges for service	4,973,951	5,014,341	4,813,698	4,831,363	4,895,667	1.3%
Use of money and property	1,184,484	1,869,972	1,540,213	2,180,338	1,386,688	-36.4%
Miscellaneous	1,410,588	639,744	1,665,384	2,297,993	2,131,943	-7.2%
Total revenues	85,612,688	90,922,394	92,860,691	96,729,260	97,107,844	0.4%
Expenditures						
Operating						
Public Safety and Legal Services	23,331,585	24,310,814	27,335,209	28,433,657	28,642,613	0.7%
Physical Health and Social Services	10,217,611	11,229,588	12,357,128	13,139,055	14,258,969	8.5%
Mental Health & Disability Services	5,755,285	5,503,710	7,868,986	7,897,848	6,401,588	-18.9%
County Environment and Education	4,991,514	5,486,791	6,032,502	6,252,488	6,447,248	3.1%
Roads and Transportation	9,640,461	9,617,854	10,653,012	10,663,166	12,315,271	15.5%
Governmental Services to Residents	2,395,908	2,843,179	2,854,874	2,854,874	3,348,987	17.3%
Administration	8,286,907	8,530,194	11,242,176	10,999,971	11,207,999	1.9%
Non-program	3,342	5,487	52,790	52,790	-	-100.0%
Debt Service						
Principal	18,492,000	20,427,000	21,407,000	21,407,000	20,034,719	-6.4%
Interest	368,457	333,427	596,725	596,725	423,538	-29.0%
Capital Projects	16,571,659	16,340,695	20,613,258	33,220,025	22,541,501	-32.1%
Total expenditures	100,054,729	104,628,739	121,013,660	135,517,599	125,622,433	-7.3%
Excess (deficiency) of revenues over (under) expenditures	(14,442,041)	(13,706,345)	(28,152,969)	(38,788,339)	(28,514,589)	-26.5%
Other financing sources (uses)						
Proceeds of General Long-term debt	18,162,000	19,732,000	21,382,000	21,382,000	19,889,719	-7.0%
Sale of Capital Assets	37,349	18,461	209,000	222,000	24,000	-89.2%
Transfers in	19,097,465	15,267,738	17,254,135	17,254,135	18,332,635	6.3%
Transfers out	(19,097,465)	(15,267,738)	(17,254,135)	(17,254,135)	(18,332,635)	6.3%
Total other financing sources (uses)	18,199,349	19,750,461	21,591,000	21,604,000	19,913,719	-7.8%
Net Change in Fund Balances	3,757,308	6,044,116	(6,561,969)	(17,184,339)	(8,600,870)	-49.9%
Fund balances, beginning of year	40,411,336	44,168,644	30,239,073	50,212,760	33,950,229	-32.4%
Fund balances, end of year	44,168,644	50,212,760	23,677,104	33,028,421	25,349,359	-23.2%

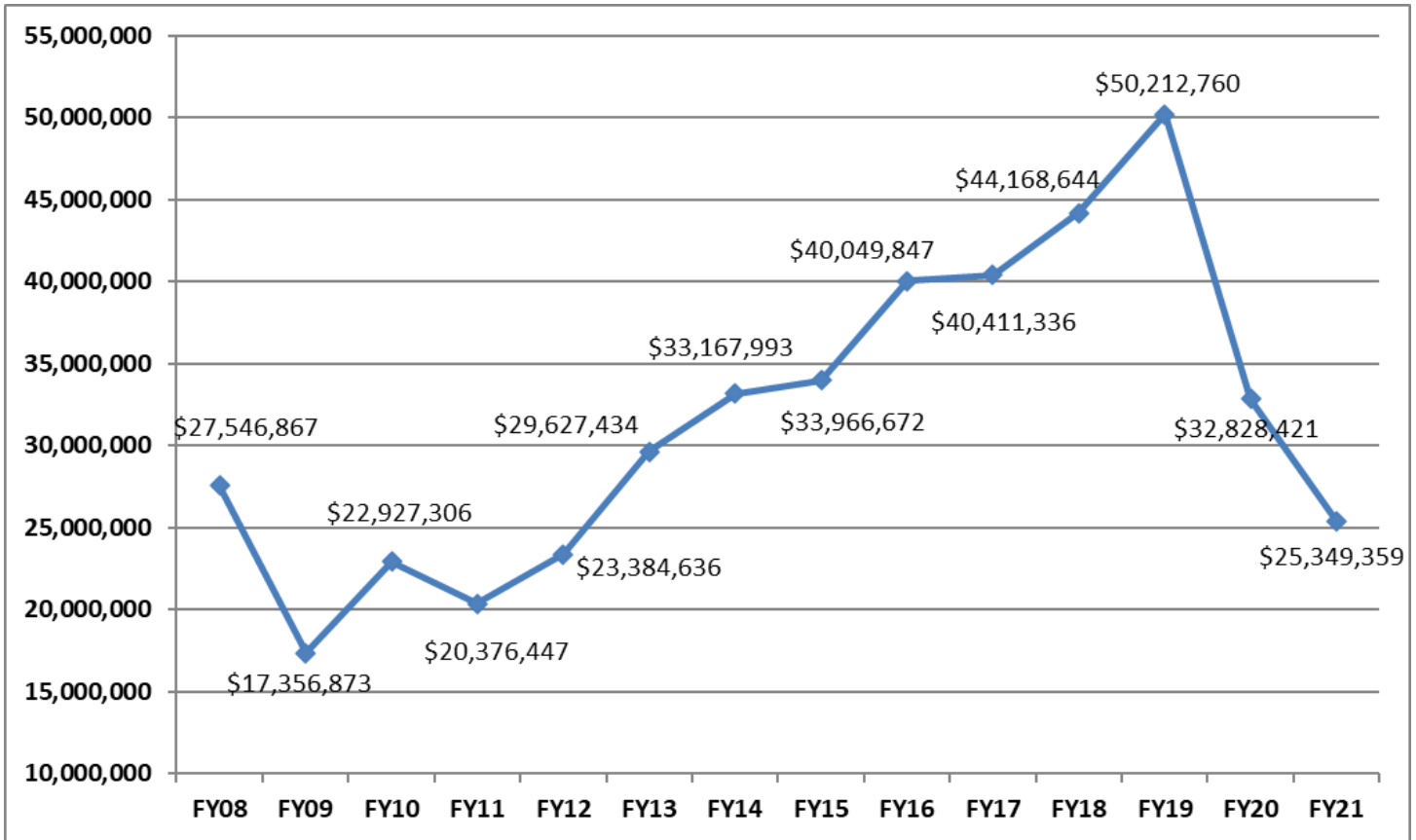
This statement, presented on a cash basis, includes all budgetary governmental funds including the general funds, special revenue funds, capital projects funds, and the debt service fund. Individual fund summaries can be found in corresponding sections of this budget document (pages [79-132](#)).

STATEMENT OF ALL FUNDS – FORECAST

	FY20	FY21	FY22	FY23	FY24	FY25
	Admended	Budgeted	Projected	Projected	Projected	Projected
Revenues						
Property and other County tax	61,290,861	62,970,852	65,993,453	69,161,139	72,480,873	75,959,955
Interest and penalty on property tax	329,000	329,000	329,000	329,000	329,000	329,000
Intergovernmental	24,956,706	24,541,015	24,541,015	24,541,015	24,541,015	24,541,015
Licenses and permits	842,999	852,679	881,670	911,647	942,643	974,693
Charges for service	4,831,363	4,895,667	5,032,746	5,173,663	5,318,525	5,467,444
Use of money and property	2,180,338	1,386,688	1,428,289	1,471,137	1,515,271	1,560,730
Miscellaneous	2,297,993	2,131,943	2,131,943	2,131,943	2,131,943	2,131,943
Total revenues	96,729,260	97,107,844	100,338,115	103,719,543	107,259,271	110,964,779
Expenditures						
Operating						
Public Safety and Legal Services	28,433,657	28,642,613	29,530,534	30,445,981	31,389,806	32,362,890
Physical Health and Social Services	13,139,055	14,258,969	14,700,997	15,156,728	15,626,587	16,111,011
Mental Health & Disability Services	7,897,848	6,401,588	6,600,037	6,804,638	7,015,582	7,233,065
County Environment and Education	6,252,488	6,447,248	6,647,113	6,853,173	7,065,622	7,284,656
Roads and Transportation	10,663,166	12,315,271	12,697,044	13,090,653	13,496,463	13,914,853
Governmental Services to Residents	2,854,874	3,348,987	3,452,806	3,559,843	3,670,198	3,783,974
Administration	10,999,971	11,207,999	11,555,447	11,913,666	12,282,989	12,663,762
Non-program	52,790	0	0	0	0	0
Debt Service						
Principal	21,407,000	20,034,719	19,993,448	22,085,396	20,250,344	19,914,692
Interest	596,725	423,538	399,869	441,708	405,007	398,294
Capital Projects	33,420,025	22,541,501	15,860,220	13,480,000	10,780,000	10,780,000
Total expenditures	135,717,599	125,622,433	121,437,515	123,831,785	121,982,597	124,447,197
Excess (deficiency) of revenues over (under) expenditures	(38,988,339)	(28,514,589)	(21,099,399)	(20,112,242)	(14,723,326)	(13,482,417)
Other financing sources (uses)						
Proceeds of General Long-term debt	21,382,000	19,889,719	19,601,419	21,652,349	19,853,278	19,524,208
Sale of Capital Assets	222,000	24,000	24,000	24,000	24,000	24,000
Transfers in	17,191,786	18,332,635	18,699,288	19,073,273	19,454,739	19,843,834
Transfers out	(17,191,786)	(18,332,635)	(18,699,288)	(19,073,273)	(19,454,739)	(19,843,834)
Total other financing sources (uses)	21,604,000	19,913,719	19,625,419	21,676,349	19,877,278	19,548,208
Net Change in Fund Balances	(17,384,339)	(8,600,870)	(1,473,980)	1,564,107	5,153,952	6,065,790
Fund balances, beginning of year	50,212,760	33,950,229	25,349,359	23,875,379	25,439,486	30,593,438
Fund balances, end of year	32,828,421	25,349,359	23,875,379	25,439,486	30,593,438	36,659,228

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

FUND BALANCE TREND



Note: The budgeted ending fund balance in FY20 and FY21 is based on what is expected if all of the capital projects are completed and all other budgeted expenditures and revenues are realized. The actual ending fund balance (FY08-FY19) may be higher because projects are often delayed and continue into the next fiscal year and as a result those dedicated monetary resources add to the ending fund balance.

TRENDS AND LONG-TERM FINANCIAL PLANS

Property Value Trend

Over the last 10 fiscal years, taxable property valuations have increased steadily. Historically the total assessed value has increased at an average rate of 4.8% annually, while the taxable value has increased at an average rate of 5.2% annually over the last 10 fiscal years. The difference between the assessed value and the taxable value is the rollback rate. The countywide taxable valuation increased 5.2% or \$436,877,226 from \$8,431,982,633 in FY20 to \$8,868,859,859 in FY21, while the countywide total assessed valuation increased by 7.3%. Rural taxable values increased 3.4% or \$21,839,536 from \$1,735,613,576 in FY20 to \$1,757,453,112 in FY21. 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 FY21 residential property rollback rate of 55.0743% is a decrease of \$1.84 or 3.2% from FY20 when it was set at 56.9180%. Even though the residential rollback rate decreased in FY21, the trend has been several years of rollback rate increases. For instance, the residential rollback rate increased 2.33% in FY20, increased 2.36% in FY18, increased 2.37% in FY16, increased 3.00% in FY15, increased 4.07% in FY14, and increased 4.58% in FY13. As the rollback rate increases, the taxable percentage of a property's assessed value increases accordingly. The rollback rate on residential property in Iowa has increased in seven of the last ten fiscal years from 48.5299% in FY12 to 55.0743% in FY21. During the same time-period, the rollback rate applied to agricultural property has had a decreasing trend, decreasing from 69.0152% to 47.4996% in FY18, resulting in a much smaller percentage of the land's assessed value being subject to property taxation. However, from FY19-FY21 the agricultural rollback rate has been increasing and is 81.4832% in FY21.

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 75.00% in FY20 to a rollback rate of 71.25% in FY21 and no additional rollback replacement payments will be received from the state for that resulting loss in taxable property value. The rollback rate for multi-residential will continue to drop until FY23 when it will reach the same rollback rate as residential property (currently 55.0743% in FY21). The overall reduction in taxable property value for this newest classification over those seven years (FY17-FY23) is estimated to be ~\$744,000,000. As a result, all other property taxpayers will shoulder an even larger share of the overall tax burden to make up for this loss of taxable property value in the multi-residential classification.

Levy Rate Trend

Over the last ten fiscal years (FY12-FY21), the countywide levy rate has decreased on average 1.7% annually. During the same period, the rural levy rate has increased on average 1.7% annually. The FY21 countywide levy rate has decreased 2.91% compared to FY20 and the rural levy rate increased 2.96% compared to FY20. The countywide levy rate

in FY21 is 17.03% less than in FY12, while the FY21 rural levy rate is up 17.66% from the FY12 rate.

Long-Term Financial Plans

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

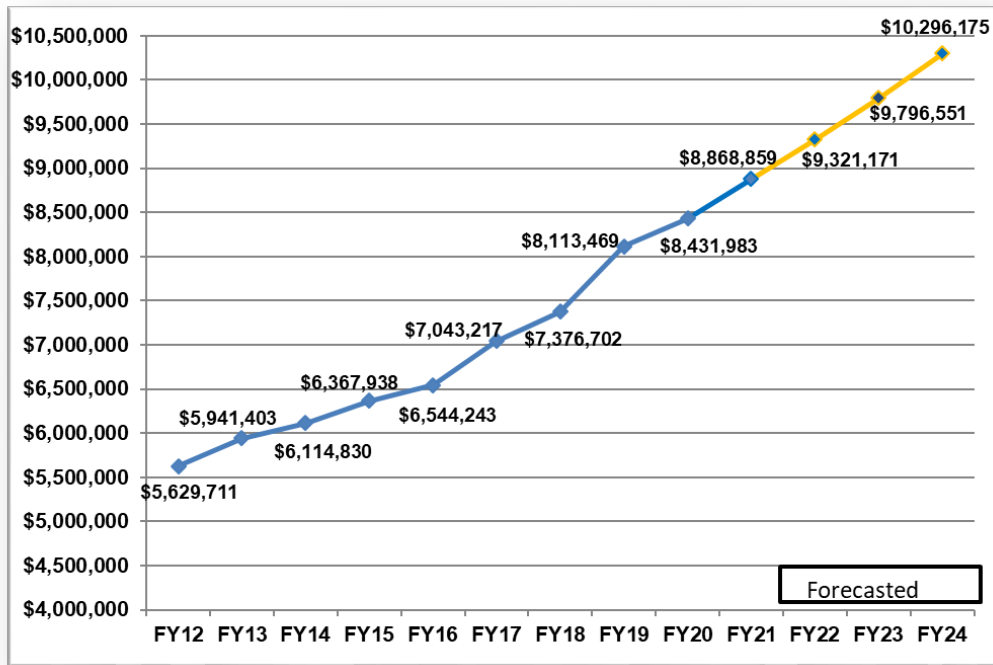
There is a long-term financial plan for operations of the GuideLink Center. There is a shortfall between what each local entity will contribute and the contracted cost of the operations for the center. The mental health region will cover the mental health part of the operations, the substance abuse part of the operations falls to the county and local cities. The shortfall amount is around \$800,000 per year. For the first several years, the county will make up that difference. Long term the county expects the operations and/or the local city contributions will adjust to reduce the shortfall to zero. Since the center will benefit the public with mental health and substance abuse problems, the county believes it fits into its core mission and will support it as needed.

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

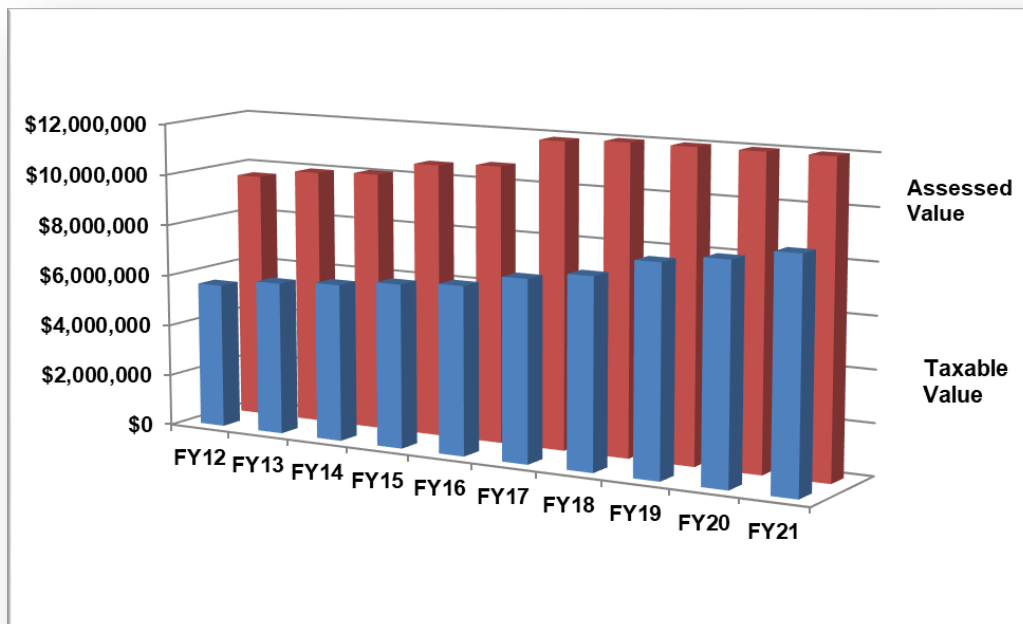
Long-term financial plans for the maintenance of county buildings including the courthouse renovations, improved building security, and rehabilitation of the historic poor farm are all tied to capital needs planning and financial planning. The long-term Maintenance and Capital Improvement Plan is detailed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

There is a long-term financial plan to use tax growth to offset some inflationary operating cost increases. With the trend of assessed property values increasing each year and the rollback rate increasing each year, the county can generate additional tax revenues to offset the increase in county personnel expenditures each year without necessarily having to increase the tax levy rate. The resulting growth in tax revenues for FY21 was \$2,775,400 compared to FY20 if the tax levy rate had remained unchanged. If the growth rate of taxable property valuations increases by the historical average of 5.2%, as noted above, the tax growth would be \$2,919,721 in FY22, \$3,071,546 in FY23, and \$3,231,267 in FY24 if the FY21 levy rates remain unchanged. See the taxable values chart below that has the tax growth forecasted.

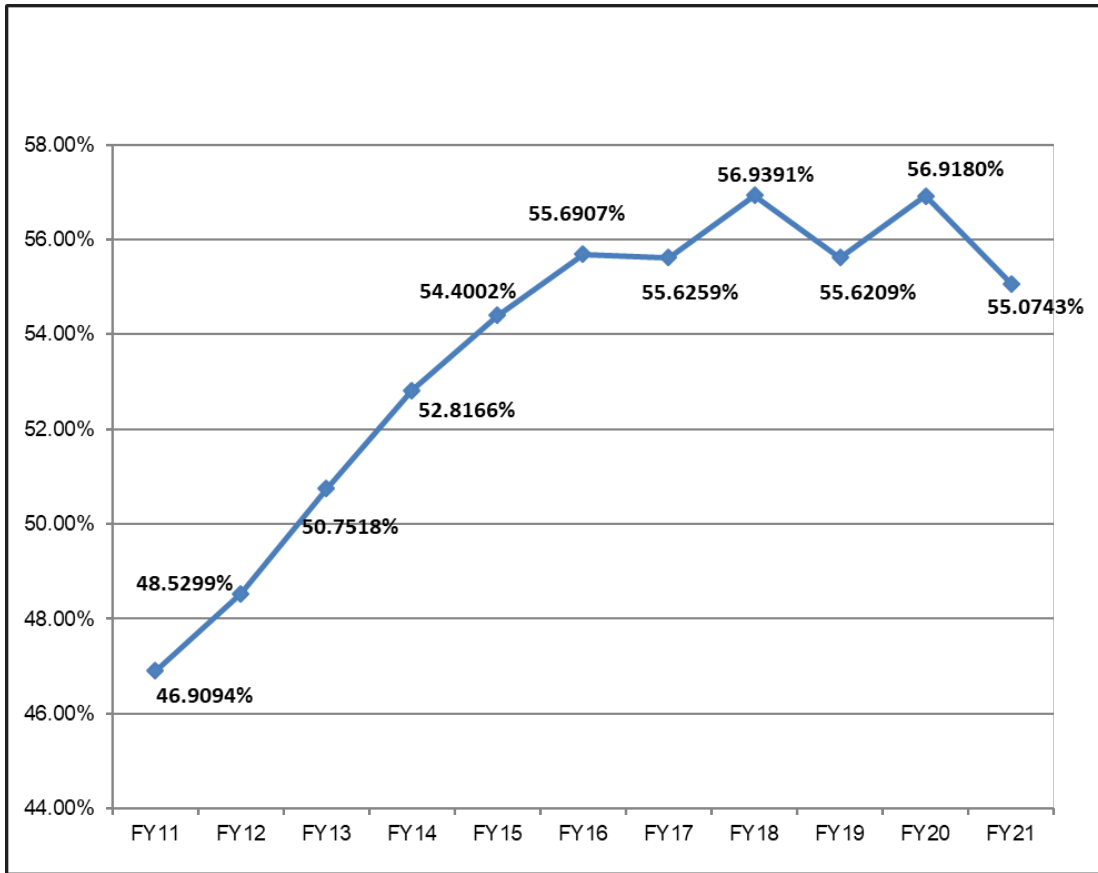
COUNTYWIDE TAXABLE PROPERTY VALUATION TREND (in thousands)



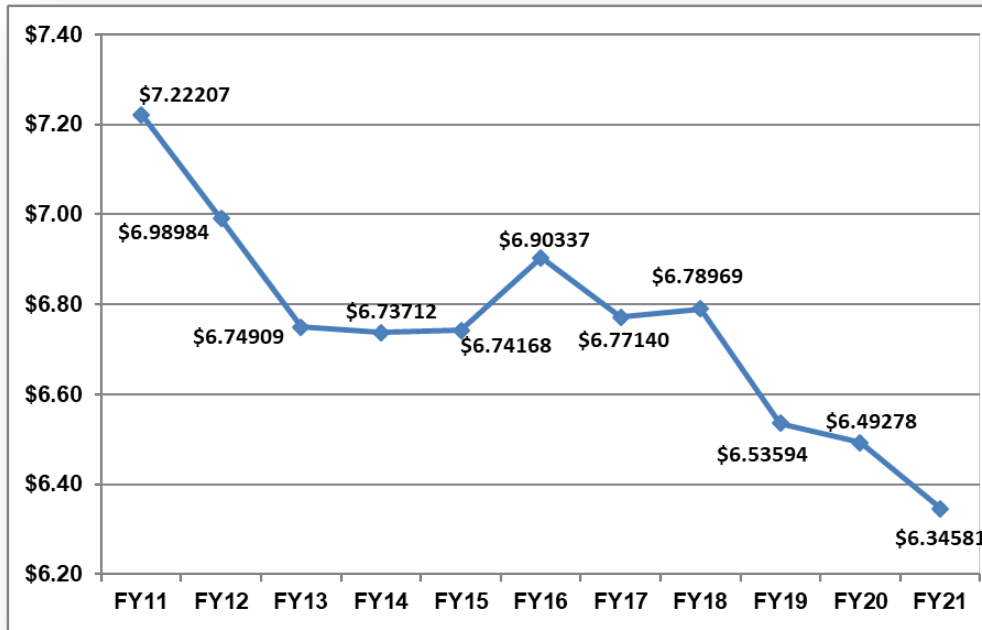
ASSESSED VS TAXABLE PROPERTY VALUATION TREND (in thousands)



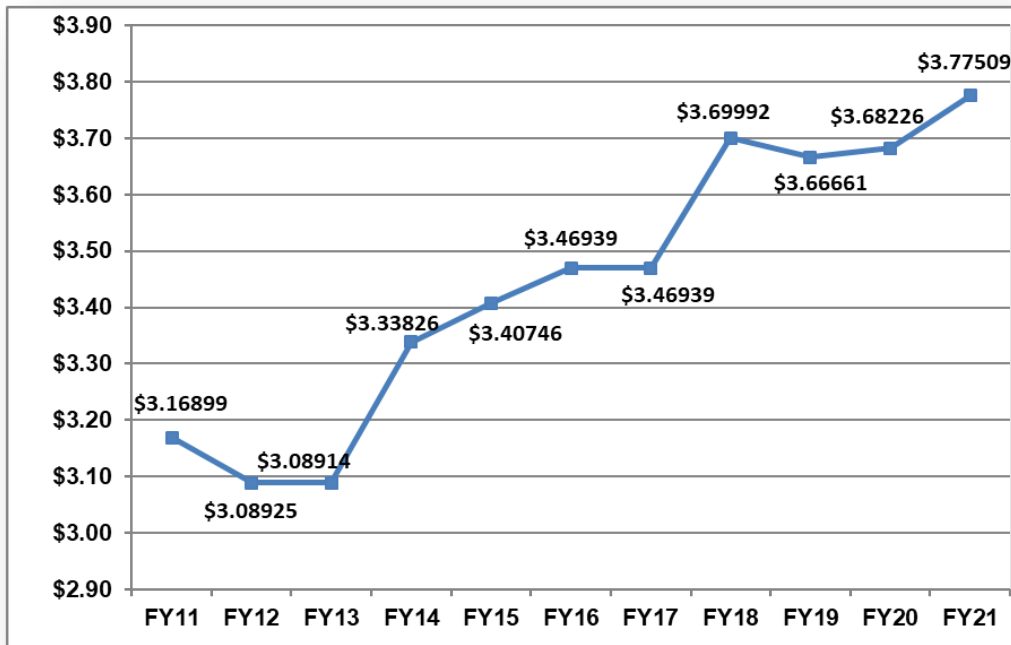
ROLLBACK RATE TREND (CITIES, RESIDENTIAL)



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



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



TAX BILL CALCULATION AND COMPARISON FY21 TO FY20

TAX BILL COMPARISON CLASSIFICATION	FY21							FY20	FY20-FY21	
	ACTUAL VALUATION	x ROLLBACK	= TAXABLE VALUATION	x LEVY/1000	TAX = BILL	\$ CHANGE	% CHANGE	ACTUAL TAX BILL	CHANGE IN TAX BILL	% CHANGE
AGLAND										
RURAL	100,000	81.4832%	81,483	10.12090	824.68	13.85	1.7%	571.15	253.53	30.7%
IOWA CITY	100,000	81.4832%	81,483	6.34581	517.08	-0.47	-0.1%	364.46	152.62	29.5%
OTHER CITIES	100,000	81.4832%	81,483	6.34581	517.08	-0.32	-0.1%	364.46	152.62	29.5%
AGBUILDING										
RURAL	100,000	81.4832%	81,483	10.12090	824.68	13.85	1.7%	571.15	253.53	30.7%
IOWA CITY	100,000	81.4832%	81,483	6.34581	517.08	-0.47	-0.1%	364.46	152.62	29.5%
OTHER CITIES	100,000	81.4832%	81,483	6.34581	517.08	-0.32	-0.1%	364.46	152.62	29.5%
AG DWELLING										
RURAL	100,000	55.0743%	55,074	10.12090	557.40	4.47	0.8%	579.14	-21.74	-3.9%
IOWA CITY	100,000	55.0743%	55,074	6.34581	349.49	-1.20	-0.3%	369.56	-20.07	-5.7%
OTHER CITIES	100,000	55.0743%	55,074	6.34581	349.49	4.47	1.3%	369.56	-20.07	-5.7%
RESIDENTIAL										
RURAL	100,000	55.0743%	55,074	10.12090	557.40	-2.97	-0.5%	579.14	-21.74	-3.9%
IOWA CITY	100,000	55.0743%	55,074	6.34581	349.49	10.98	3.2%	369.56	-20.07	-5.7%
OTHER CITIES	100,000	55.0743%	55,074	6.34581	349.49	-0.33	-0.1%	369.56	-20.07	-5.7%
COMMERCIAL										
RURAL	100,000	90.0000%	90,000	10.12090	910.88	55.36	6.5%	915.75	-4.87	-0.5%
IOWA CITY	100,000	90.0000%	90,000	6.34581	571.12	36.25	6.8%	584.35	-13.23	-2.3%
OTHER CITIES	100,000	90.0000%	90,000	6.34581	571.12	25.21	4.6%	584.35	-13.23	-2.3%
INDUSTRIAL										
RURAL	100,000	90.0000%	90,000	10.12090	910.88	16.15	1.8%	915.75	-4.87	-0.5%
IOWA CITY	100,000	90.0000%	90,000	6.34581	571.12	-3.69	-0.6%	584.35	-13.23	-2.3%
OTHER CITIES	100,000	90.0000%	90,000	6.34581	571.12	0.19	0.0%	584.35	-13.23	-2.3%
UTILITIES										
RURAL	100,000	100.0000%	100,000	10.12090	1,012.09	-5.41	-0.5%	1,017.51	-5.42	-0.5%
IOWA CITY	100,000	100.0000%	100,000	6.34581	634.58	-14.70	-2.3%	649.28	-14.70	-2.3%
OTHER CITIES	100,000	100.0000%	100,000	6.34581	634.58	-14.70	-2.3%	649.28	-14.70	-2.3%
MULTIRESIDENTIAL										
RURAL	100,000	71.2500%	71,250	10.12090	721.11	-4.91	-0.7%	763.13	-42.01	-5.8%
IOWA CITY	100,000	71.2500%	71,250	6.34581	452.14	61.07	15.6%	486.96	-34.82	-7.7%
OTHER CITIES	100,000	71.2500%	71,250	6.34581	452.14	-11.15	-2.4%	486.96	-34.82	-7.7%

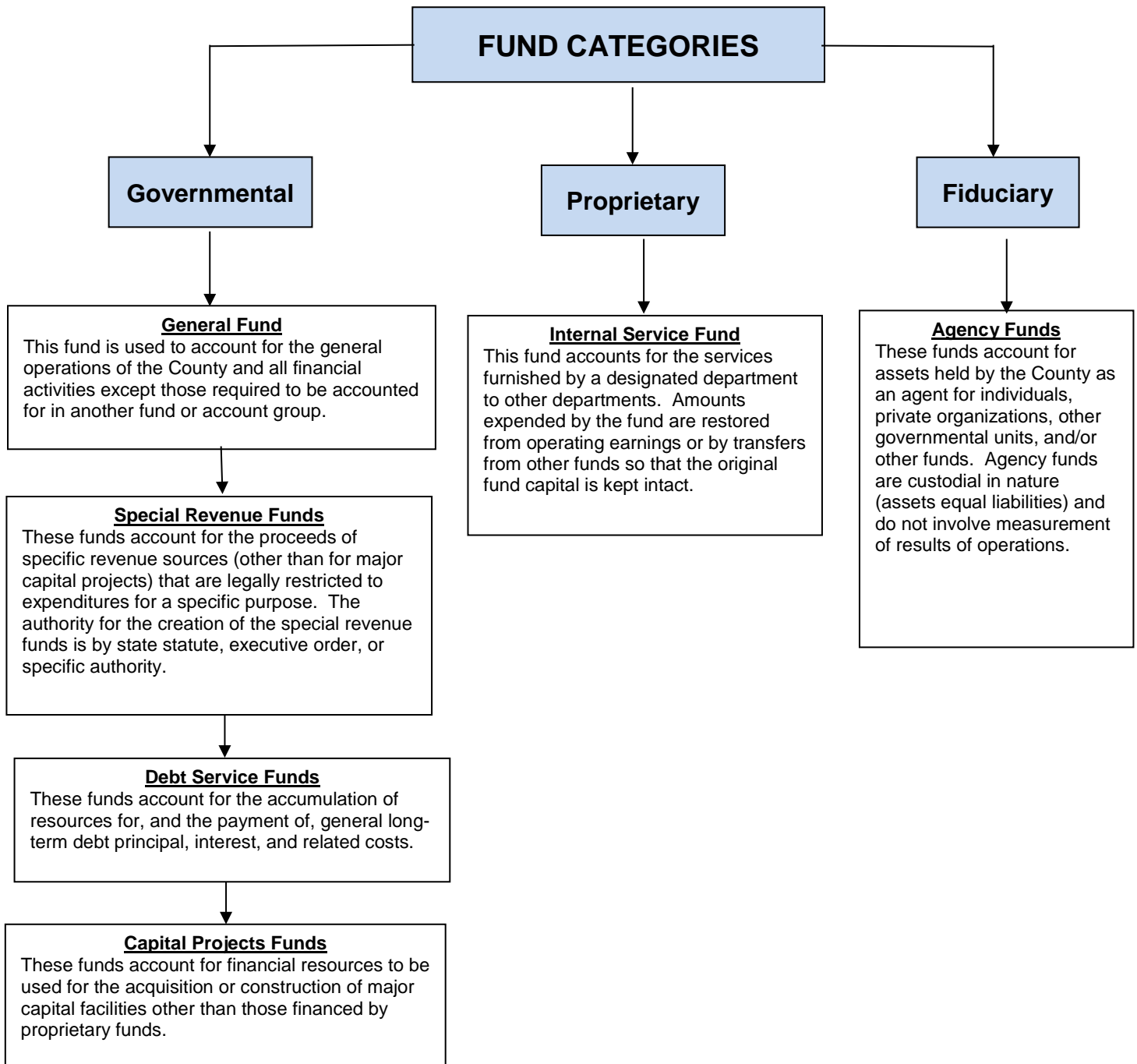
MAJOR GOVERNMENTAL FUNDS



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FUND ACCOUNTING

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



MAJOR GOVERNMENTAL FUND STRUCTURE

GENERAL FUND (Fund 01 & 02)

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

SPECIAL REVENUE FUNDS

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

DEBT SERVICE FUND

Debt Service
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
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.**

GENERAL FUND NARRATIVE

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

The General Fund is comprised of two separate funds: the General Basic Fund (fund 01) and the General Supplemental Fund (fund 02). The General Basic has a maximum levy rate of \$3.50 per \$1,000 of taxable valuation. Johnson County typically reaches the maximum levy rate of \$3.50 and in FY21 that remains the rate. The combined General Fund taxes levied on property total \$33,416,936 in FY21. The countywide tax valuation base is \$8,868,859,859. The General Supplemental Fund is for specific uses as defined in Section 331.424 of the *Code of Iowa*. These uses include substance abuse care and treatment, foster care for a child under jurisdiction of the juvenile court, elections administration and voter registration, employee benefits, tort liability and property insurance, operation of the courts, and local emergency management agency funding. The General Supplemental levy rate per \$1,000 of taxable valuation is \$0.26790 in FY21. The General Supplemental levy rate in FY21 represents a \$0.05058 increase from the prior year's levy rate.

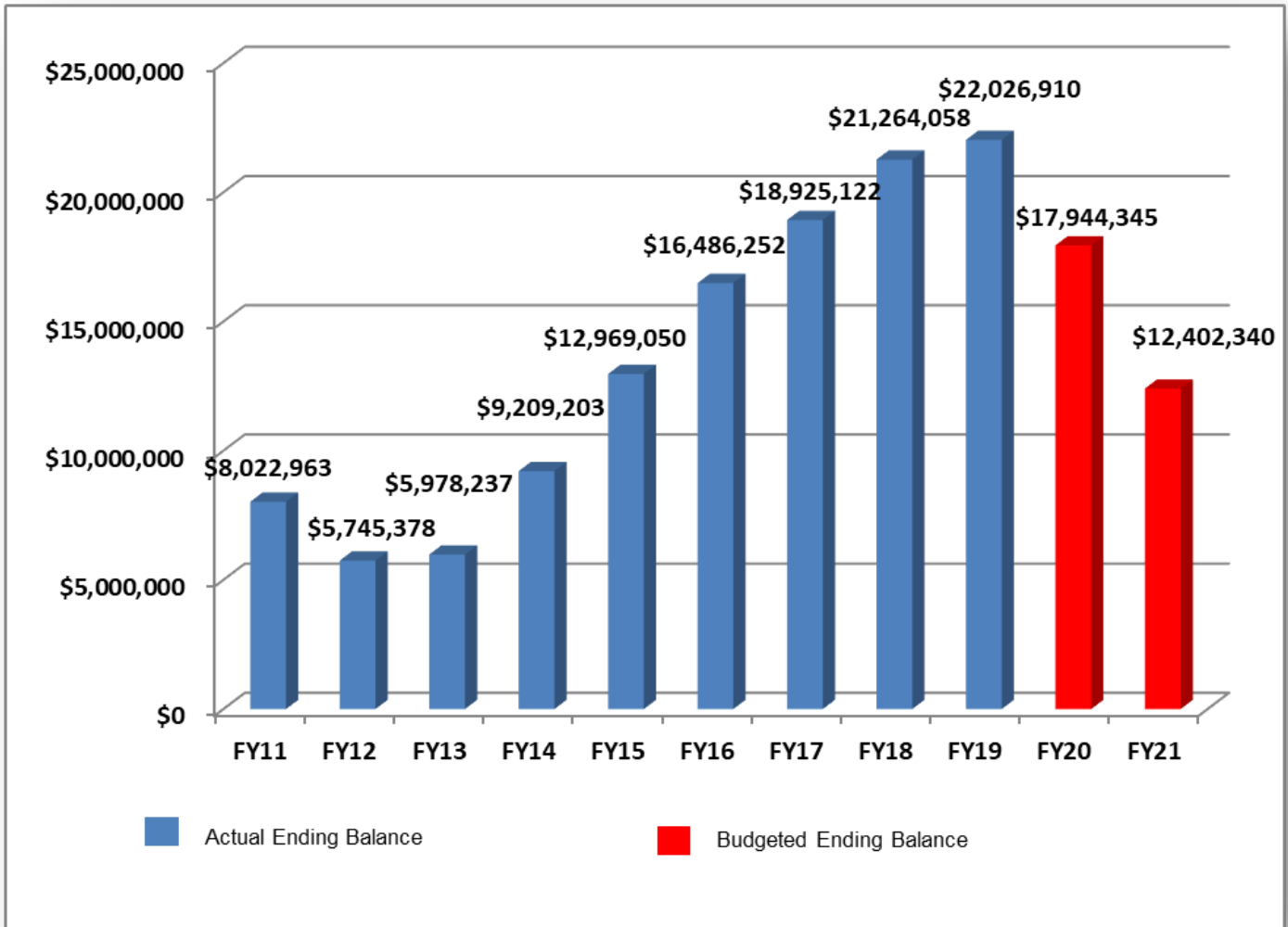
One objective of the General Fund is to be a self-funding entity where revenues and/or available balances must be provided to support expenditure levels during the entire fiscal year. The fund balance is estimated and budgeted so that a sufficient amount of cash is available to fund the first few months 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 (refer to the [Financial Policies section](#)). The General Fund unassigned balance of \$12,402,340 projected for June 30, 2021 is 36% of the \$33,416,936 in General Fund taxes levied. The combined General Funds FY21 ending balance of \$12,402,340 is budgeted to increase by \$363,661, an increase of 3.0% compared to the FY20 projected ending balance (FY21 re-estimated beginning balance) used in our budgeting estimates. This increase is due to desire to budget for a combined year-end fund balance (General Funds, Capital Expenditures Fund, Technology Fund and Capital Projects Fund) equal to 30% of the County's total tax askings as described in the Financial Reserve Policy.

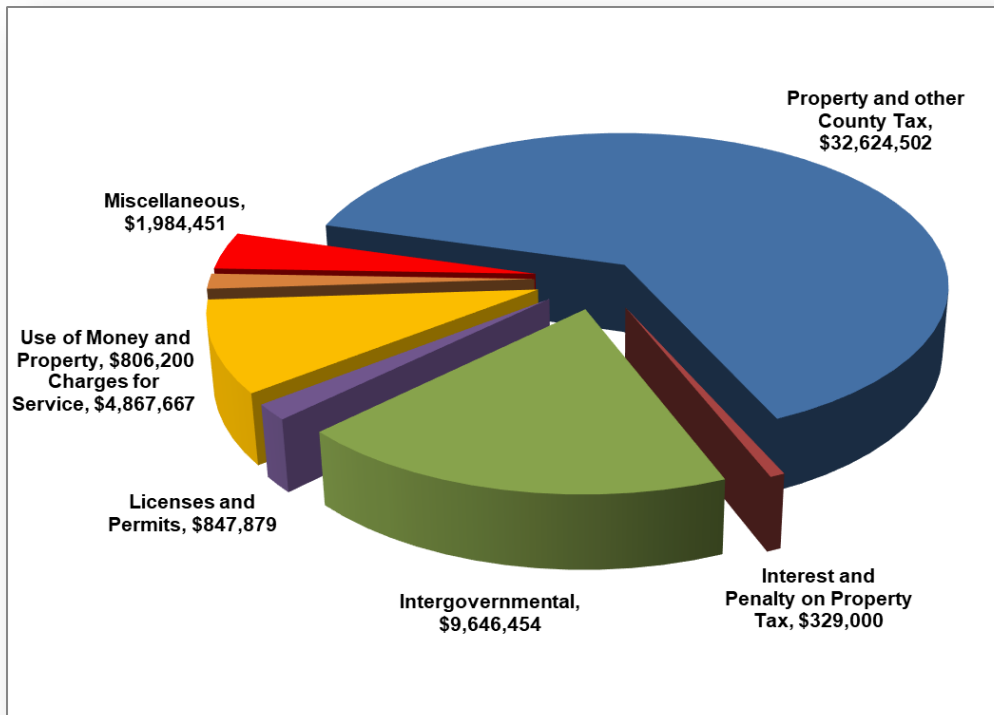
GENERAL FUND CASH STATEMENT

	FY18 Actual	FY19 Actual	FY20 Original	FY20 Amended	FY21 Budgeted
Revenues					
Property and other County tax	28,933,157	29,321,850	30,541,824	30,541,824	32,624,502
Interest and penalty on property tax	365,396	411,188	329,000	329,000	329,000
Intergovernmental	10,541,517	9,642,179	9,503,996	10,759,969	9,646,454
Licenses and permits	712,107	735,069	836,899	836,899	847,879
Charges for service	4,946,864	4,990,640	4,783,698	4,801,363	4,867,667
Use of money and property	840,785	1,564,418	551,650	1,101,650	806,200
Miscellaneous	1,002,755	491,543	1,530,684	2,047,934	1,984,451
Total revenues	47,342,581	47,156,887	48,077,751	50,418,639	51,106,153
Expenditures					
Operating					
Public Safety and Legal Services	23,209,454	24,202,909	27,016,789	28,115,237	28,309,512
Physical Health and Social Services	10,217,611	11,229,588	12,357,128	13,139,054	14,258,969
Mental Health	1,111,856	409,744	420,650	443,648	442,893
County Environment and Education	3,964,355	4,378,333	4,847,630	5,058,916	5,165,110
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	2,378,783	2,720,692	2,833,374	2,833,374	3,276,827
Administration	8,286,907	8,530,194	11,242,176	10,999,971	11,207,999
Non-program	3,342	5,487	52,790	52,790	165,700
Debt service					
Principal	420,000	435,000	460,000	460,000	-
Interest	48,933	16,846	8,740	8,740	-
Capital projects	214,667	598,801	434,500	752,278	511,000
Total expenditures	49,855,908	52,527,594	59,673,777	61,864,008	63,338,010
Excess (deficiency) of revenues over (under) expenditures	(2,513,327)	(5,370,707)	(11,596,026)	(11,445,369)	(12,231,857)
Other financing sources (uses)					
Proceeds of General Long-term debt	14,676,000	15,840,500	18,909,000	18,909,000	18,689,719
Sale of capital assets	19,479	18,461	9,000	9,000	24,000
Transfers in	3,605,500	500,000	485,590	485,590	1,143,750
Transfers out	(13,448,716)	(10,225,402)	(12,040,786)	(12,040,786)	(13,053,685)
Total other financing sources (uses)	4,852,263	6,133,559	7,362,804	7,362,804	6,803,784
Net Change in Fund Balances	2,338,936	762,852	(4,233,222)	(4,082,565)	(5,428,073)
Fund balances, beginning of year	18,925,122	21,264,058	16,275,901	22,026,910	17,830,413
Fund balances, end of year	21,264,058	22,026,910	12,042,679	17,944,345	12,402,340

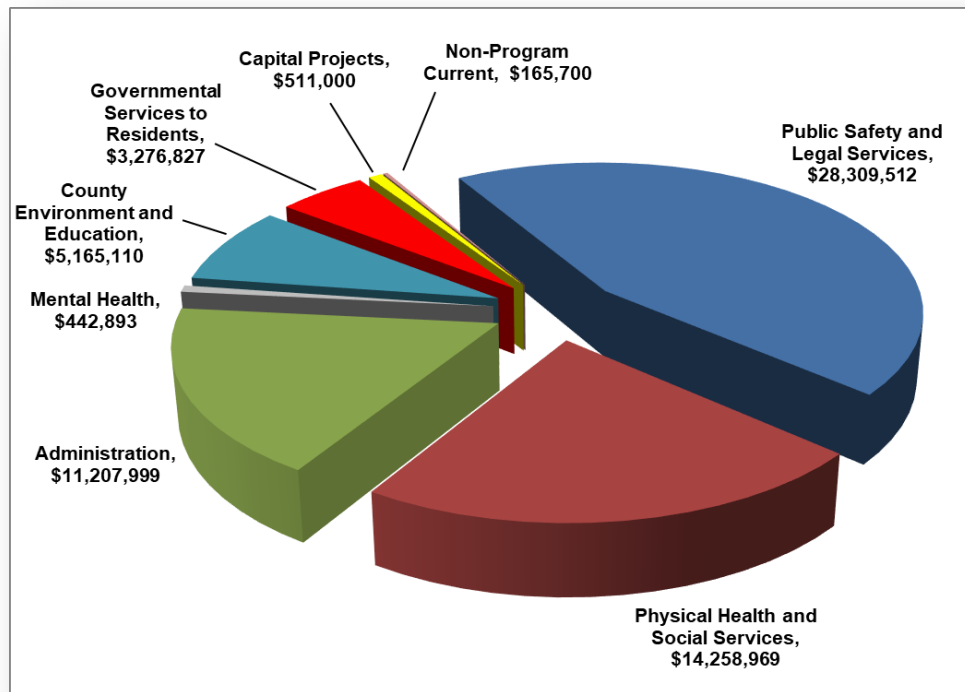
GENERAL FUND ENDING CASH BALANCE



GENERAL FUND FY21 BUDGETED REVENUES BY SOURCE



GENERAL FUND FY21 BUDGETED EXPENDITURES BY SERVICE AREA



RURAL BASIC FUND NARRATIVE

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

The rural basic levy rate is limited to \$3.95 per \$1,000 of taxable value in the unincorporated areas of the county (rural valuation). See Iowa Code §§331.421–331.424. The rural supplemental levy, like its general fund counterpart, is not limited by dollar or rate, but by use. For FY21, Johnson County’s Rural Basic fund levy rate per \$1,000 of taxable value is \$3.77509, an increase of \$0.092 or 2.5% over the FY20 levy rate.

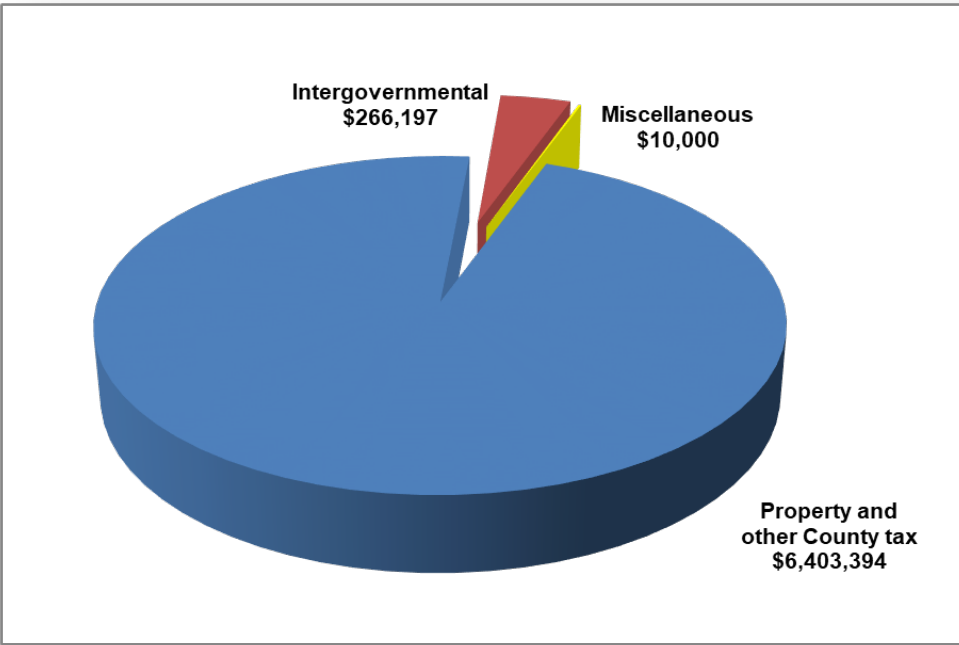
The amount of transfer from the Rural Basic fund to the Secondary Roads fund has at the maximum the last several years. With the General fund transfer to the Secondary Roads fund at the maximum amount, the Board of Supervisors also wanted to have the Rural Basic fund’s transfer to reach the maximum transfer amount. With a rural valuation base of \$1,757,453,112 in FY21, that resulted in a maximum transfer of \$5,278,950 for FY21. The FY21 transfer amount is \$65,601 more than in FY20 due to the higher valuation in FY21. This means that rural taxpayers and urban taxpayers are both contributing the maximum amount allowed toward the maintenance of the county’s rural roads system. Since FY18, a Sheriff Deputy’s salary and benefit costs were moved from the General fund to the Rural Basic fund so that rural residents would contribute to the cost of law enforcement patrols in the county’s rural areas.

The Rural Basic fund’s FY21 ending balance is budgeted to be \$400,000, slightly more than originally budgeted in FY20. This budgeted amount is a deliberate strategy to have a higher level of cash to begin the new fiscal year as many of the expenditures in the Rural Basic fund, including some personnel expenditures, are realized early in the budget year before tax revenues are received.

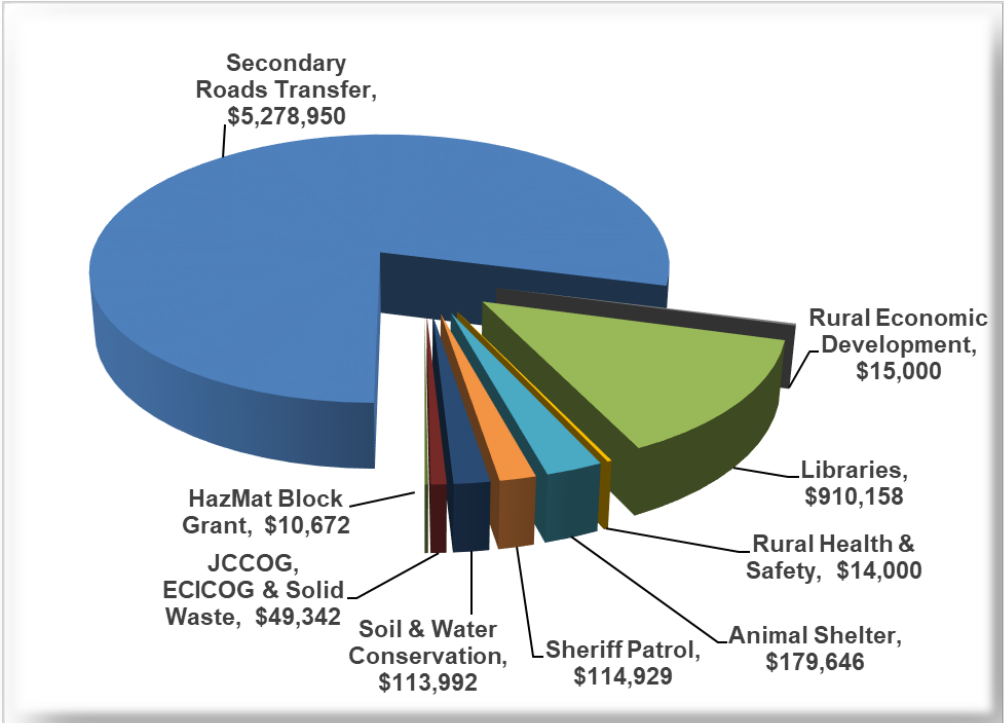
RURAL FUND CASH STATEMENT

	FY18 Actual	FY19 Actual	FY20 Original	FY20 Amended	FY21 Budgeted
Revenues					
Property and other County tax	5,915,216	5,969,425	6,177,862	6,177,862	6,403,394
Interest and penalty on property tax	1,947	-	-	-	-
Intergovernmental	256,398	256,080	257,678	257,678	266,197
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	10,000	10,000	10,000
Total revenues	6,173,561	6,225,505	6,445,540	6,445,540	6,679,591
Expenditures					
Operating					
Public Safety and Legal Services	99,876	107,288	121,592	110,920	125,601
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	1,027,159	1,108,458	1,184,872	1,193,572	1,282,138
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects					
Total expenditures	1,127,035	1,215,746	1,306,464	1,304,492	1,407,739
Excess (deficiency) of revenues over (under) expenditures	5,046,526	5,009,759	5,139,076	5,141,048	5,271,852
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(4,948,749)	(5,042,336)	(5,213,349)	(5,213,349)	(5,278,950)
Total other financing sources (uses)	(4,948,749)	(5,042,336)	(5,213,349)	(5,213,349)	(5,278,950)
Net Change in Fund Balances	97,777	(32,577)	(74,273)	(72,301)	(7,098)
Fund balances, beginning of year	416,171	513,948	463,601	481,371	407,098
Fund balances, end of year	513,948	481,371	389,328	409,070	400,000

RURAL BASIC FUND FY21 BUDGETED REVENUES BY SOURCE



RURAL BASIC FUND FY21 BUDGETED EXPENDITURES BY PROGRAM



MH/DS FUND NARRATIVE

The Mental Health and Disability Services (MH/DS) fund (fund 46) is used to provide mental health, intellectual disability, and developmental disability services to East Central Region (ECR) residents as defined in Section 331.424A of the *Code of Iowa*. With the establishment of the East Central Region on July 1, 2014, applicants complete an ECR application with MH/DS intake personnel for an eligibility determination based on the criteria established in the approved ECR Management Plan.

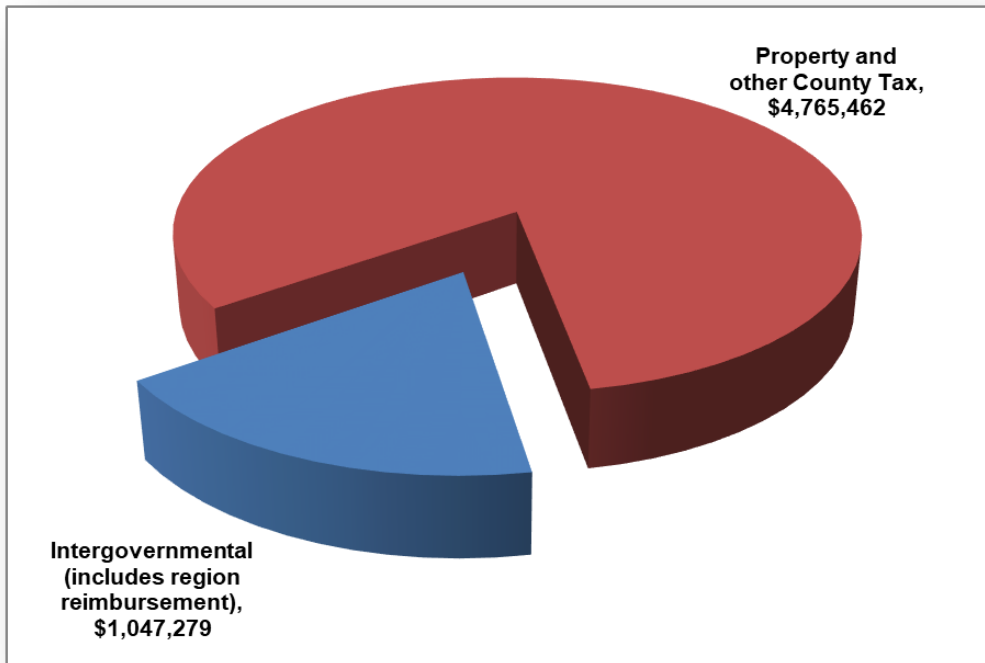
In many previous budget years, the MH/DS property tax levy in Johnson County had been capped to generate a maximum dollar amount of \$3,138,395 per the *Code of Iowa*. The result was a levy rate decrease each year that the county valuation increased since Johnson County levied the maximum amount allowed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

The property tax levy rate for MH/DS in FY21 is \$0.55253, an increase of 4 cents compared to the FY20 MH/DS fund's levy rate of \$0.51596. The FY21 tax asking is \$4,350,587 and is \$549,718 more than FY20. The MH/DS FY21 ending fund balance of \$1,489,674 will decrease by \$119,341 during the course of the FY21 budget year. That is an 7.4% decrease in the ending fund balance when compared to the re-estimated FY20 ending fund balance. This decrease is due to state legislation that requires the ECR and its member counties to maintain no more than 25% of their annual budgeted expenditures in their respective ending fund balances for cash flow purposes to meet the obligations of the fund and the region in the early portion of the following fiscal year. In FY20 the ECR was contributing \$2,050,000 toward the GuideLink Center operations and that contribution is not present in the FY21 budget.

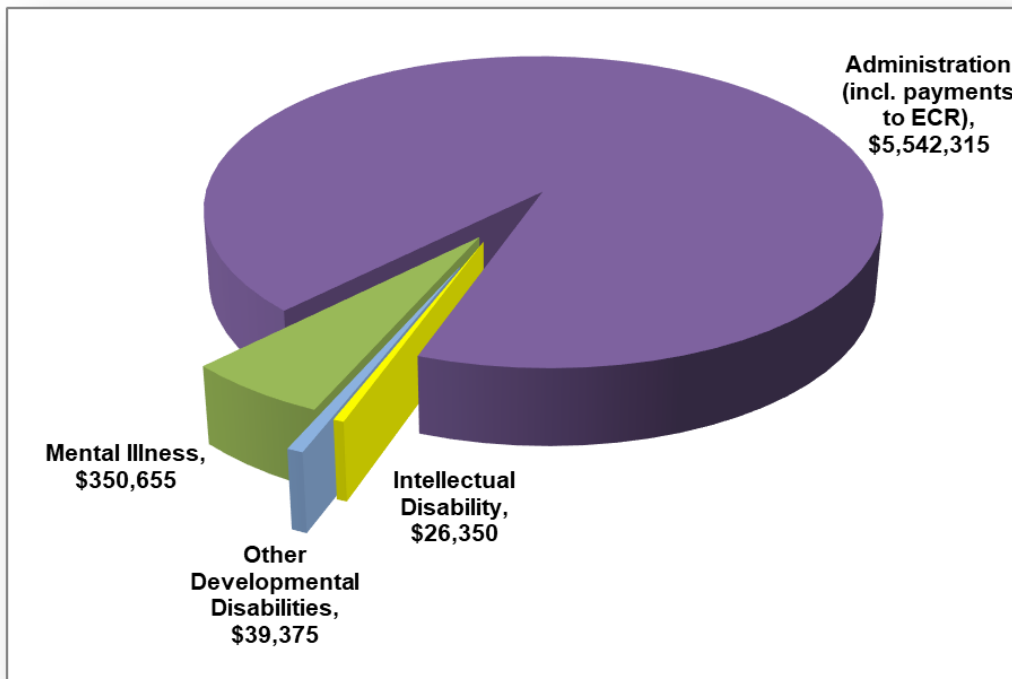
MH/DS FUND CASH STATEMENT

	FY18	FY19	FY20	FY20	FY21
	Actual	Actual	Original	Amended	Budgeted
Revenues					
Property and other County tax	\$4,825,420	\$4,576,237	\$4,226,991	\$4,226,991	\$4,765,462
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	1,012,514	976,228	1,025,720	1,025,720	1,047,279
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	5,837,934	5,552,465	5,252,711	5,252,711	5,812,741
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	4,643,429	5,093,966	7,448,336	7,477,198	5,958,695
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	4,643,429	5,093,966	7,448,336	7,477,198	5,958,695
Excess (deficiency) of revenues over (under) expenditures	1,194,505	458,499	(2,195,625)	(2,224,487)	(145,954)
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	1,194,505	458,499	(2,195,625)	(2,224,487)	(145,954)
Fund balances, beginning of year	2,328,301	3,375,003	3,685,292	3,833,502	1,635,628
Fund balances, end of year	\$3,522,806	\$3,833,502	\$1,489,667	\$1,609,015	\$1,489,674

MH/DS FUND FY21 BUDGETED REVENUES BY SOURCE



MH/DS FUND FY21 BUDGETED EXPENDITURES BY PROGRAM



SECONDARY ROADS FUND NARRATIVE

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

The Secondary Roads fund (fund 05) is established to provide secondary roads services as defined in Section 331.429 of the *Code of Iowa*. Construction and reconstruction of secondary roads and bridges are the principal services provided from the fund. The primary sources of funding include proceeds from the state's road use tax fund (RUTF) and transfers of levied property taxes from both the General Basic and Rural Basic funds. The maximum levy amount from the General fund cannot exceed the equivalent of a property tax of approximately sixteen cents (\$.16875) per thousand dollars of taxable assessed value on all taxable property in the County. The FY21 amount budgeted to be transferred in from the General Basic fund is \$1,496,620 and is 100% of the maximum allowable transfer and an increase of \$73,723 up 5.2% from the previous year.

The maximum levy amount from the Rural Basic fund cannot exceed the equivalent of a property tax of approximately three dollars (\$3.00375) per thousand dollars of taxable assessed value on property located in the unincorporated areas of the County. In fiscal year 2021, the budgeted transfer from the Rural Basic fund totals \$5,278,950, and is 100% of the maximum allowable transfer. In FY21, the total transfer from Rural Basic fund and General fund is \$6,775,570, an increase of \$139,324 up 2.1% over the previous year. In FY16, an increase in the State's gas tax was approved by legislation with those additional funds being distributed to the various local and State governments responsible for road maintenance and construction. Johnson County is estimated to receive a total of \$6,123,365 in these road use funds in FY21, an increase of \$309,010 or 5.3% over FY20. These road use funds must go towards road maintenance expenditures.

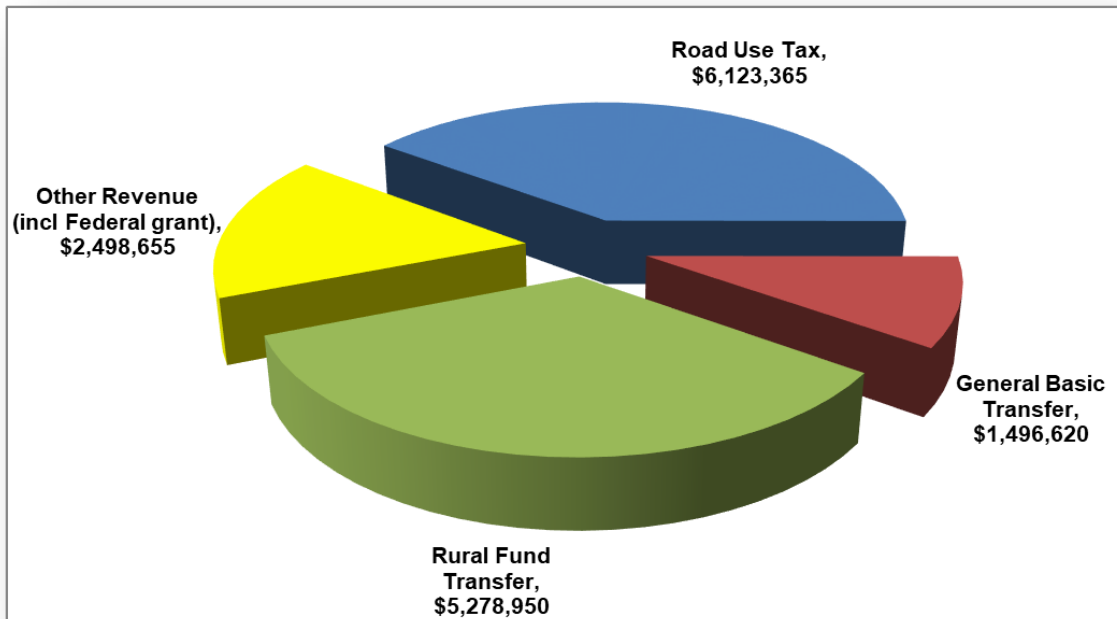
The 5 Year Road Construction Plan is developed by the Secondary Roads Department with the Board of Supervisors and formally approved at a Board meeting. The plan is the basis for the road construction budget each fiscal year paid from the Federal Highway Funds, State Road Use Taxes, Farm to Market Funds,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

The Secondary Roads fund balance is expected to be \$2,874,629 during the FY21 budget year. The fund balance is planned to be about \$2,000,000 each year for cash flow needs. The FY20 fund balance will be unusually high due to road projects being delayed and those monies not being expended.

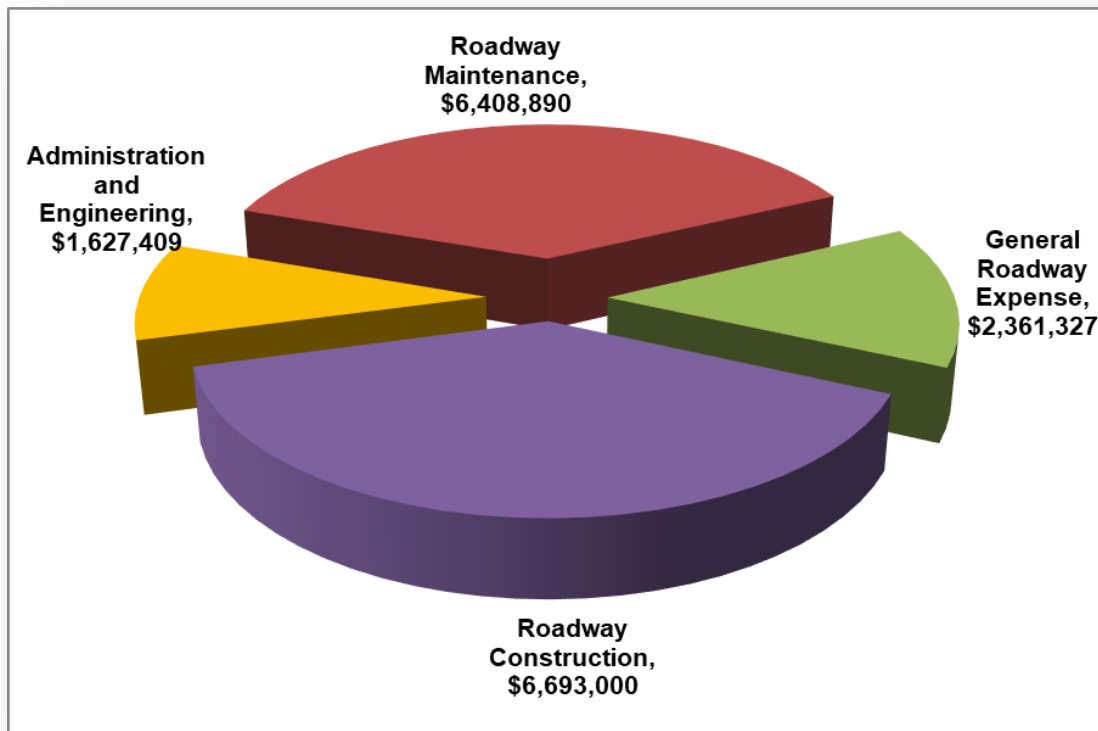
SECONDARY ROADS FUND CASH STATEMENT

	FY18 Actual	FY19 Actual	FY20 Original	FY20 Amended	FY21 Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	6,107,743	6,686,908	5,908,346	6,608,346	8,549,228
Licenses and permits	5,750	4,404	6,100	6,100	4,800
Charges for service				-	
Use of money and property			1,000	1,000	-
Miscellaneous	67,225	68,088	74,500	74,500	67,992
Total revenues	6,180,718	6,759,400	5,989,946	6,689,946	8,622,020
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads and Transportation	9,640,461	9,617,854	10,653,012	10,663,166	10,775,271
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	3,738,935	1,705,354	2,258,000	3,998,000	6,693,000
Total expenditures	13,379,396	11,323,208	12,911,012	14,661,166	17,468,271
Excess (deficiency) of revenues over (under) expenditures	(7,198,678)	(4,563,808)	(6,921,066)	(7,971,220)	(8,846,251)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	17,870	-	200,000	200,000	-
Transfers in	6,693,567	6,411,484	6,636,246	6,636,246	6,775,570
Transfers out	-	-	-	-	-
Total other financing sources (uses)	6,711,437	6,411,484	6,836,246	6,836,246	6,775,570
Net Change in Fund Balances	(487,241)	1,847,676	(84,820)	(1,134,974)	(2,070,681)
Fund balances, beginning of year	3,672,506	3,185,265	1,922,268	5,032,941	4,945,310
Fund balances, end of year	\$3,185,265	\$ 5,032,941	\$1,837,448	\$ 3,897,967	\$ 2,874,629

SECONDARY ROADS FUND FY21 BUDGETED REVENUES BY SOURCE



SECONDARY ROADS FUND FY21 BUDGETED EXPENDITURES BY AREA



Johnson County Secondary Roads Department 5-Year Construction Program

ADOPTED Johnson County Secondary Roads Department 5-Year Construction Program

with the Maintenance Rehabilitation Program (MRP) shaded in purple

Adopted March 19, 2020 Board of Supervisors Formal Meeting

Created: October 7, 2019 Last Revised: February 27, 2020

	5YR ID	Construction	Project Name and Number	Cost Est.	AADT	Length	
FY20/21	20A	2020	Hwy 965 Phase 2 of 2 - NL to Croy Road STBG-SWAP-C052(106)--FG-52 Pavement Rehabilitation	\$4,375,000 \$3.5M FM-S \$875k FM	5300 - 4440	3.5 mi.	\$16.2 M = '20 Construction \$440 k = '20 MRP
	20B	2020	Ely Road NE Phase 5 of 5 - 140th to Ely Rd Phase 2 FM-C052(112)--55-52 Reconstruction with Flood Mitigation	\$4,200,000 FM	4610 / 4160	2.07 mi.	
	20C	2020	Melrose Ave / F46 (I WV Rd) - Hebl to Hwy 218 STP-U-3715(668)--70-52 Utility Relocations	\$100,000 Local	2020	1.5 mi.	
	20D	2020	540th Street SW - Highway 1 to Gable FM-C052(122)--55-52 Reconstruction	\$815,000 \$780k FM, \$35k Dev. Escrow	1220	0.35 mi.	
	20E	2020	O-32-1, W38 (Black Hawk Ave SW) over Old Man's Creek BRM-SWAP-C052(115)--SD-52 Bridge Replacement	\$1,400,000 FM-S	90	0.2 mi.	
	20F	2020	I-33-1, Utah Avenue NE over Branch of Rapid Creek L-I-33-1--73-52 Bridge Replacement	\$350,000 Local	50	0.2 mi.	
	20G	2020	F44 (Herbert Hoover Hwy NE) Phase 1 & 2 of 3 - 180 to 0.9 mi east of Wapsi LFM-HHH-1--7X-52 & LFM-HHH-2--7X-52 Reconstruction	\$5,000,000 \$2.5M '19 Bond \$2.5M '20 Bond	3390	1.7 mi.	
	M20-1	2020	F28 (Jordan Creek Rd NE) - Sugar Bottom to 940' north Regrade and Rock Surface	\$40,000	130	0.18 mi.	
	M20-2	2020	Hickory Hollow Road NE - Mohawk to 120th Grade, Macadam Stone Base, Choke Surface	\$300,000	300	1.6 mi.	
	M20-3	2020	James Avenue NE (Arcadian View) - 140th to Tranquil Grade, Choke Surface, and Otta Seal	\$100,000	710	0.5 mi.	
FY21/22	21A	2021	Melrose Ave / F46 (I WV Rd) - Hebl to Hwy 218 STP-U-3715(668)--70-52 Reconstruction	\$3,700,000 \$1.56M FM, \$1.21M IA City \$930k Fed	2020	1.5 mi.	\$11.65 M = '21 Construction \$580 k = '21 MRP
	21B	2021	F20 (Amana Road NW) - Highway 965 to Greencastle LFM-Amana--7X-52 Grade, Macadam Stone Base, Choke Surface	\$1,500,000 \$1M Fuel Tax \$500k Local	260 / 200	2.6 mi.	
	21C	2021	F62 (500th Street SW) - Angle Rd to Highway 1 LFM-500th--7X-52 Pavement Rehabilitation	\$1,000,000 \$650k Local \$350k Fuel Tax	2010	1.3 mi.	
	21D	2021	I-9-1, F36 (Putnam St NE) over East Fork Rapid Creek FM-C052(121)--55-52 Bridge Replacement	\$400,000 FM	180	0.2 mi.	
	21E	2021	Local Bridge Maintenance 2021 (Multiple Locations) LFM-Bridges-2021--7X-52 (C-21-5, O-25-1, P-2-3)	\$480,000 Local	-	-	
	21F	2021	E-20-2, Black Hawk Avenue NW over Branch of Clear Creek BROSCHBP-C052(123)--NC-52 Bridge Replacement	\$775,000 \$273.1k Fed Grant \$501.9k FM-S	270	0.2 mi.	
	21G	2021	F44 (Herbert Hoover Hwy NE) Ph 3 of 3 - 0.9mi E. of Wapsi to Johnson Ceda STBG-SWAP-C052(120)--FG-52 Reconstruction	\$5,000,000 \$2.262M '21 Bond \$2.738M FM-S	3390	2.1 mi.	
	M21-1	2021	Taft Avenue SE - American Legion Rd to 420th Grade, Macadam Stone Base, Choke Surface	\$240,000	260	1.3 mi.	
	M21-2	2021	180th Street NE - Utah to Cedar Co. Line Otta Seal	\$300,000	260 - 160	3.8 mi.	
	M21-3	2021	River Junction Road SE - Otter Creek Rd to 1200' W of Otter Creek Rd Regrade and Rock Surface	\$40,000	50	0.23 mi.	

Johnson County Secondary Roads Department 5-Year Construction Program (continued)

	5YR ID	Construction	Project Name and Number	Cost Est.	AADT	Length	
FY22/23	22A	2022	O-30-2, Rohret Rd SW over Mooney Creek FM-C052(148)--55-52 Bridge Replacement	\$460,000 FM	90	0.2 mi.	\$6.44 M = '22 Construction
	22B	2022	F46 (American Legion Road SE) - Taft Ave to Hwy 6 FM-C052()--55-52 Pavement Rehabilitation	\$3,100,000 \$1.46M FM, \$640k Local \$1M Fuel Tax	1480 - 820	4.3 mi.	
	22C	2022	Q-22-2, James Avenue SW over unnamed stream L-Q-22-2--73-52 Bridge Replacement	\$380,000 Local	40	0.2 mi.	
	22D	2022	F12 (120th St NE) Ph 1 of 2 - Shueyville to Hickory Hollow & Club Rd NE - Shueyville to Linn County LFM-120th-E--7X-52 Pavement Rehabilitation	\$2,500,000 2022 Bond	2210 / 1240	2.0 mi.	
	M22-1	2022	W42 (Derby Avenue NW) - 120th St to Linn Johnson Rd Double Seal Coat Surface/Otta Seal	\$75,000	140	1.0 mi.	
	M22-2	2022	Taft Avenue SE - American Legion Rd to 420th Double Seal Coat Surface/Otta Seal	\$175,000	260	1.3 mi.	
	M22-3	2022	2022 Crack Seal - Multiple Locations Pavement Crack Sealing	\$200,000	-	-	
FY23/24	23A	2023	P-20-1, 520th Street SW over Deer Creek BHS-SWAP-C052()--FC-52 Bridge Replacement	\$700,000 FM-S	35	0.2 mi.	\$8.65 M = '23 Construction
	23B	2023	F67 (540th Street SW) Ph 1 of 2 - Calkins Ave to Highway 1 FM-C052()--55-52 Pavement Rehabilitation	\$4,100,000 \$2.08M FM, \$820k Local \$1.2M Fuel Tax	990 / 830	4.0 mi.	
	23C	2023	I-20-2, Dingleberry Road NE over Rapid Creek L-I-20-2--73-52 Bridge Replacement	\$750,000 Local	390	0.2 mi.	
	23D	2023	F12 (120th Street NE) Ph 2 of 2 - Hickory Hollow Rd to Ely Rd LFM-120th-E2--7X-52 Pavement Rehabilitation	\$3,100,000 2023 Bond	1890	2.5 mi.	
FY24/25	24A	2024	F67 (540th Street SW) Ph 2 of 2 - County Line to Calkins Ave FM-C052()--55-52 Pavement Rehabilitation	\$2,000,000 \$1.45M FM, \$550k FM-S	990	2.0 mi.	\$7.88 M = '24 Construction
	24B	2024	T-33-1, Utah Avenue SE over Buck Creek L-T-33-1--73-52 Bridge Replacement	\$520,000 Local	45	0.2 mi.	
	24C	2024	A-9-2, 120th Street NE over unnamed stream L-A-9-2--73-52 Bridge Replacement	\$560,000 Local	80	0.2 mi.	
	24D	2024	F46 (IWW Road SW) - Greencastle Ave to Ivy Ave FM-C052()--55-52 Reconstruction	\$4,800,000 \$3M '23 Bond, \$800k FM \$1M Fuel Tax	1050	2.1 mi.	

White is for locally funded and/or Farm to Market projects

Green is for projects that will use general obligation bonding

Orange is for projects that will be using Fuel Tax.

Purple is for Maintenance & Rehabilitation Program (MRP) projects

Entire Secondary Roads 5 year plan with presentation here: https://www.johnson-county.com/dept_sec_roads.aspx?id=1469

DEBT SERVICE FUND NARRATIVE

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

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

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

General obligation bonds 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, 2020 (the beginning of FY21) will total \$9,920,000. Borrowing will be \$1,492,000 less in FY21 compared to FY20, a 7% decrease. The outstanding general obligation debt at the end of FY21 will be \$9,775,000, a decrease of \$145,000 or 0.2%, from the beginning of the fiscal year. This will be the 9th consecutive year of reductions in outstanding debt for Johnson County. The county intends to borrow \$19,890,000 during FY21.

Interest and principal payments on all general obligation bonds are levied through the Debt Service fund, with the exception of Series 2009A General Obligation Emergency Communication Building Bond, which is paid from the General Supplemental fund tax levy. Budgeted Debt Service fund tax asking for FY21 totals \$19,765,287, a decrease of \$1,213,750 or 5.8% less than the prior fiscal year. The tax levy rate for debt service decreased by about 23 cents to \$2.02538 per \$1,000 of taxable value in FY21.

The Constitution of the State of Iowa, limits the amount of general obligation debt that counties can issue, to 5% of the 100% assessed value of all taxable property within the County's corporate limits (\$14,489,121,715).

Johnson County's outstanding projected general obligation debt at the end of fiscal year 2021 totaling \$9,775,000 is significantly below the constitutional limit of all debt totaling \$724,153,469, leaving a remaining debt margin of \$714,378,469.

<u>Legal Debt Margin Calculation for Fiscal Year 2021</u>	
\$ 14,489,121,715	FY2020 100% property valuation
\$ 6,052,336	Less: Military Exemption
<u>\$ 14,483,069,379</u>	Valuation for Debt Limit calculation
5%	Multiply by 5% (0.05)
<u>\$ 724,153,469</u>	Debt Limit
<u>\$ (9,775,000)</u>	Less: Outstanding GO Debt at 6/30/21
\$ 714,378,469	Legal Debt Margin

The Debt Service fund balance is budgeted to be \$250,000 at the end of FY21, the same as FY20.

DEBT SERVICE FUND CASH STATEMENT

	FY18 Actual	FY19 Actual	FY20 Original	FY20 Amended	FY21 Budgeted
Revenues					
Property and other County taxes	\$ 17,423,073	\$ 19,253,185	\$ 20,344,184	20,344,184	\$ 18,991,688
Intergovernmental	1,091,117	1,140,245	1,142,942	1,142,942	1,118,927
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	18,514,190	20,393,430	21,487,126	21,487,126	20,110,615
Expenditures					
Public safety and legal services	-	-	-	-	-
Operating					
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	18,072,000	19,992,000	20,947,000	20,947,000	20,034,719
Interest	319,524	316,581	587,985	587,985	423,538
Capital projects	-	-	-	-	-
Total expenditures	18,391,524	20,308,581	21,534,985	21,534,985	20,458,257
Excess (deficiency) of revenues over (under) expenditures	122,666	84,849	(47,859)	(47,859)	(347,642)
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	122,666	84,849	(47,859)	(47,859)	(347,642)
FUND BALANCES - Beginning of year	186,073	308,739	297,859	393,588	597,642
FUND BALANCES - End of year	\$ 308,739	\$ 393,588	\$ 250,000	\$ 345,729	\$ 250,000

GENERAL OBLIGATION BOND PAYMENT SCHEDULE

BOND NAME OR NUMBER	FY21		FY22		FY23	
	Principal	Interest	Principal	Interest	Principal	Interest
GO REFUNDING BOND 2018B (JECC Equipment)	1,170,000	23,400				
GO FY19 LONG-TERM BOND	2,400,000	60,000				
GO FY20 LONG-TERM BOND	3,175,000	115,888	3,175,000	58,738		
GO FY21 LONG-TERM BOND	3,300,000	111,500	3,300,000	165,000	3,300,000	90,750
GO FY21 SHORT-TERM BOND	100,000	1,250				
GO FY21 SHORT-TERM BOND (NON-BANK QUALIFIED)	9,889,719	111,500				
TOTALS	20,034,719	423,538	6,475,000	223,738	3,300,000	90,750

For fiscal year 2021, the County is budgeting to bond an amount of \$19,890,000, 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 BONDS PAYABLE as of FY21 Year End

BOND NAME OR NUMBER	AMT OF ISSUE	DATE CERT TO AUDITOR	INTEREST RATE	REMAINING PRINCIPAL
GO FY20 LONG-TERM BOND	9,525,000	3/30/2019	1.85%	3,175,000
GO FY21 LONG-TERM BOND	9,900,000	3/30/2020	2.50%	6,600,000
				\$ 9,775,000 TOTAL

CAPITAL PROJECTS FUND NARRATIVE

The Capital Projects funds are comprised of the Technology fund, the Capital Expenditures fund, the Energy Reinvestment fund, the Conservation Bond fund, and the Capital Projects fund. The county also has a Maintenance and Capital Improvement Plan with projects in many a few of those funds listed. The total of all capital expenses in the county for FY21 is \$15,537,064, and is \$1,130,666 less than the original FY20 budget for a 6.9% decrease. The decrease is mainly due to less conservation bond projects. Details of each fund are listed below.

In FY21, **the Technology Fund (Department 40, Fund 06)** has budgeted expenditures of \$123,500 for document management, \$99,302 for GIS, \$611,003 for central technology infrastructure, \$174,300 for initial technology of the GuideLink Center under construction and \$791,055 for organizational software. For document management, \$55,000 more is being budgeted for the County attorney's office to do more document imaging than in FY20. GIS budget is about \$58,952 more than FY20 due to having orthophotography in FY21. Technology Fund expenses are about \$410,292 more than in FY20 due to \$153,000 needed for network storage, and the initial purchase of the GuideLink Center technology.

Capital Expenditures Fund (Department 44, Fund 7) has budgeted expenditures of \$875,184 for County vehicles, \$1,686,720 for equipment, and \$1,050,000 for county building maintenance. The building maintenance budget has decreased by \$1,937,500 compared to FY20 mainly due to completing the renovations at MidWestOne Bank for the County Attorney offices, and completing the majority of the window replacement at the Health and Human Services (HHS) building.

The scheduled building maintenance projects in this departmental budget for FY21 include:

- (1) Renovation of vacant courthouse space for \$200,000
- (2) Administration Building south driveway repairs for \$40,000
- (3) HHS parking ramp sealing for \$125,000
- (4) Replacing the fan coil units at the court house for \$215,000
- (5) Adding a new sidewalk at the court house for \$65,000
- (6) Sidewalk repairs at the courthouse for \$45,000
- (7) Lights at the HHS building for \$40,000
- (8) Safety improvements for \$30,000
- (9) Finish replacement of windows at the HHS building
- (10) Building changes for ADA compliance for \$150,000

Energy Reinvestment Fund (Department 81, Fund 20) has no expected revenues and expenditures of \$264,000 budgeted in FY21. The revenue budget amount is the same as FY20 since there are no expected energy rebates. The budgeted expenditure amount has increased by \$50,000 compared to FY20 due to more green projects. Proposed projects include hybrid electric bus kits for the SEATS department, solar lighting for Conservation areas, greenhouse gas inventory project, the maintenance of the bio-retention landscape, additional sustainable landscaping, and continued sustainability initiatives.

Conservation Bond Fund (Department 83, Fund 22) has revenues of \$1,200,000 and expenditures of \$1,200,000 budgeted in FY21. Overall this is a decrease of \$1,272,977 in the FY21 budgeted expenditures compared to FY20 expenses due to less in land acquisition and construction projects. The largest projects are a land acquisition of 90 acres of a sand prairie for \$650,000 and construction on the Clear Creek Trail for \$500,000. The Conservation Bond fund receives county general obligation bond proceeds under the authority of the \$20 million Conservation Bond Referendum approved by Johnson County voters in 2008. As of June 30, 2019, \$12,948,500 of the \$20,000,000 bond referendum has been spent.

Capital Projects Fund (Department 85, Fund 30) has budgeted expenditures of \$8,662,000. This fund had decreased expenses in FY21 by \$1,583,000 due to less funding for road construction projects. Projects in this fund include:

- Secondary Roads construction project of \$2,262,000;
- Secondary Roads cold storage area construction of \$200,000;
- HHS building reorganization of \$250,000;
- Conservation Northern Operations Shop, phase 2 of 2 construction, of \$700,000;
- GuideLink Center construction of \$3,250,000;
- Clear Creek watershed management grant of \$1,500,000;
- EPA-Gulf watershed grant of \$500,000

The Capital Projects, Capital Expenditures, Technology, and Energy Reinvestment funds are supported largely by **General Fund transfers**, including \$4,852,000 for Capital Projects (a \$1,248,000 decrease from FY20), \$3,611,904 for Capital Expenditures (a \$1,481,351 increase from FY20), \$1,751,408 for Technology expenditures (a \$128,040 increase from FY20), 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 \$7,341,177. The balances are projected to increase by \$398,058 or 5.7% compared to the FY20 combined ending balances. The fund balance increase is mainly due to increased expenses in Capital Expenditures. The capital fund balances are starting about where they were in FY20.

For FY21, 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 \$1,448,000 to purchase replacement equipment for the Joint Emergency Communication Center (JECC). Although the debt payment for the JECC building bond has ended in FY20, the addition of this equipment far exceeds that debt payment amount. There will be a second expense in FY22 for JECC equipment for approximately \$1,100,000. These expenses, although expected, still influence the county budget.
2. The GuideLink Center will have a significant impact on the FY21 budget year due to a shortfall in construction funding of \$1,500,000. This shortfall will be made up by the county so there are other county budget items that will not receive funding. The county had already pledged \$2,600,000 for construction in FY20. In addition, there will be a significant cost to keep the completed facility operating and the county has pledged about \$800,000 per year for operations. This pledge reduces spending in other areas. The County

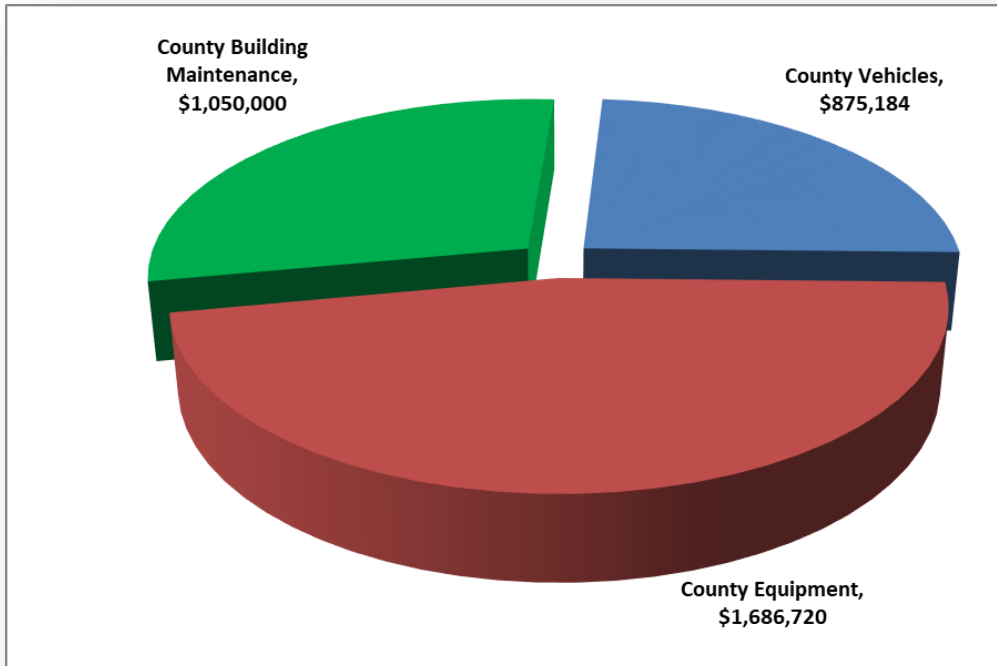
continues to seek support for this initiative from other entities for the future operations. With this facility, there will be a reduction in emergency room visits, arrests, and incarcerations, thus reducing costs to cities and hospitals.

3. Non-recurring capital expenditures for the Secondary Roads construction are \$5,782,000 in FY21 an increase of \$2,392,000 compared to FY20. Most of the increase is due to the IWW Road project with Iowa City. There are several bridge construction projects that do not typically happen and that is an increase from FY20. Again, these capital projects although one-time expenses, do detract from spending in other areas such as social services.
4. Lastly, in FY21 there is expected courthouse renovations of approximately \$1,200,000. This renovation has been delayed for a couple of years while the County Attorney found new office space. The courthouse renovation will be multiple years and several different projects. When completed the renovations will bring the 121 year-old Johnson County Court House up to ADA compliance and create a more efficient use of space with modern amenities for the public.

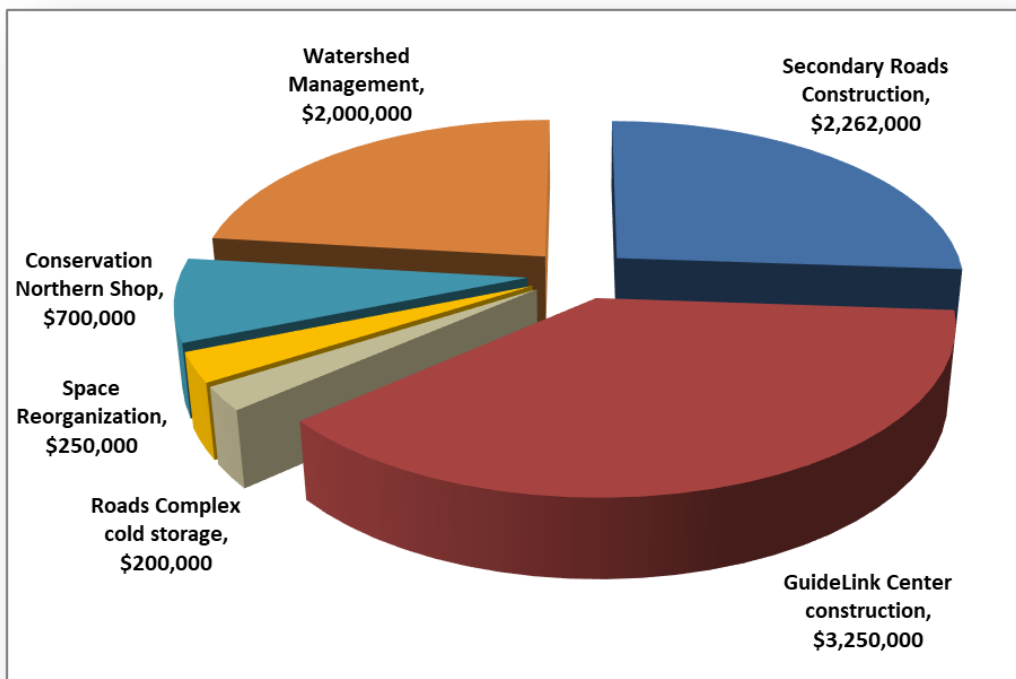
CAPITAL PROJECTS FUND CASH STATEMENT

	FY18 Actual	FY19 Actual	FY20 Original	FY20 Amended	FY21 Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	202,472	1,211,308	4,000,000	3,500,000	3,750,000
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	52,086	124,837	16,000	16,000	60,000
Miscellaneous	-	-	-	-	-
Total revenues	254,558	1,336,145	4,016,000	3,516,000	3,810,000
Expenditures					
Operating					
Public Safety and Legal Services	-	-	-	-	-
Physical Health and Social Services	-	-	-	-	-
Mental Health	-	-	-	-	-
County Environment and Education	-	-	-	-	-
Roads and Transportation	-	-	-	-	-
Governmental Services to Residents	-	-	-	-	-
Administration	-	-	-	-	-
Non-program	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	4,545,372	4,394,824	10,200,000	16,258,992	8,662,000
Total expenditures	4,545,372	4,394,824	10,200,000	16,258,992	8,662,000
Excess (deficiency) of revenues over (under) expenditures	(4,290,814)	(3,058,679)	(6,184,000)	(12,742,992)	(4,852,000)
Other financing sources (uses)					
Proceeds of General Long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	5,200,000	4,000,000	6,100,000	6,100,000	4,852,000
Transfers out	(700,000)	-	-	-	-
Total other financing sources (uses)	4,500,000	4,000,000	6,100,000	6,100,000	4,852,000
Net Change in Fund Balances	209,186	941,321	(84,000)	(6,642,992)	-
Fund balances, beginning of year	7,511,772	7,720,958	1,871,580	8,662,279	2,050,348
Fund balances, end of year	\$ 7,720,958	\$ 8,662,279	\$ 1,787,580	\$ 2,019,287	\$ 2,050,348

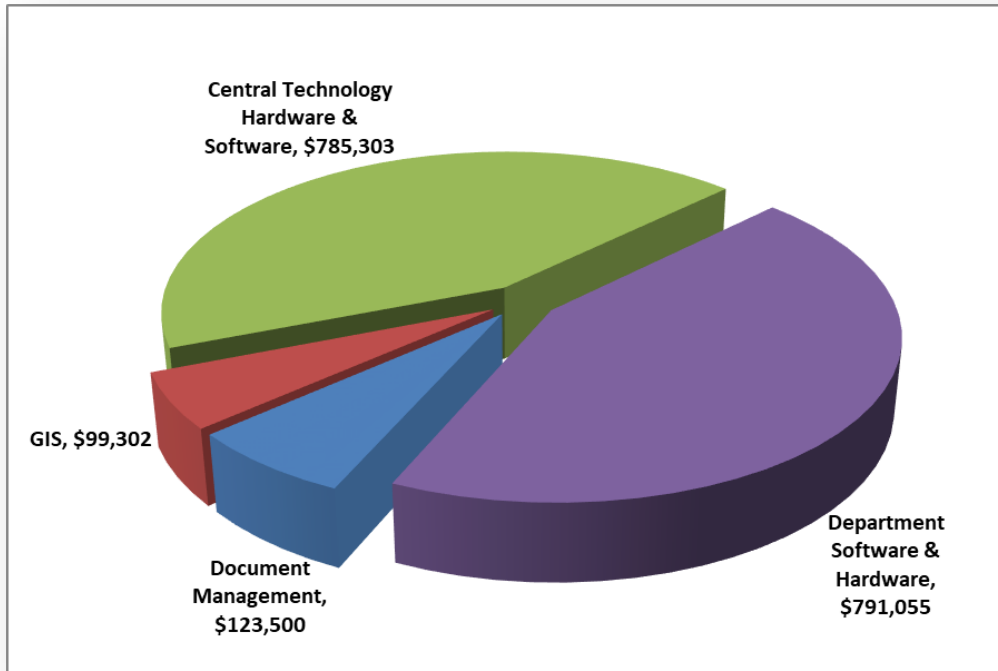
CAPITAL EXPENDITURES FUND FY21 BUDGETED EXPENDITURES



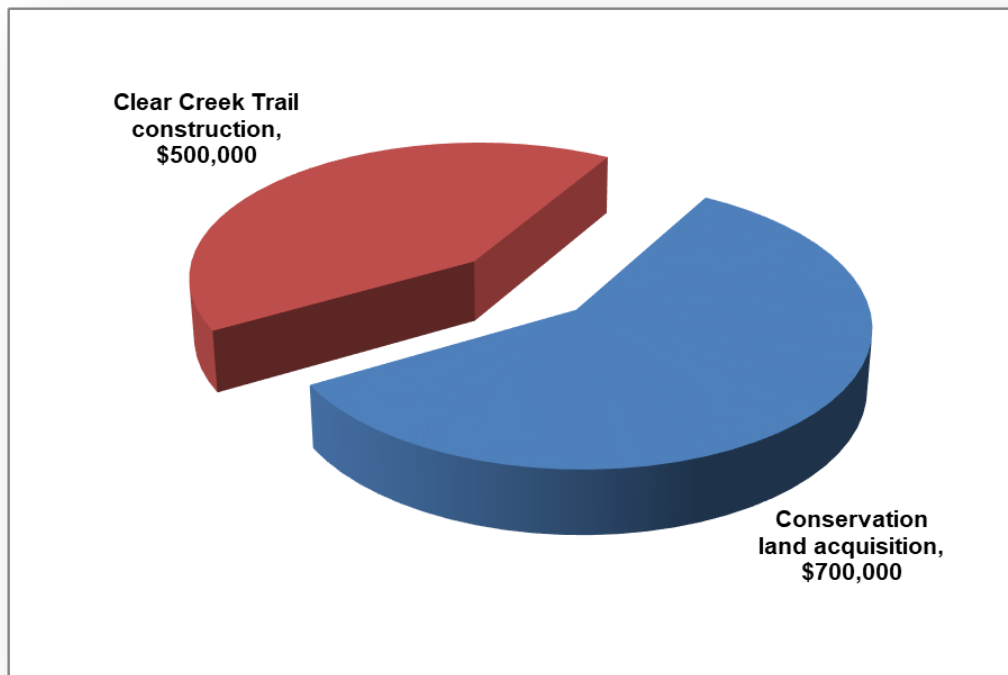
CAPITAL PROJECTS FUND FY21 BUDGETED EXPENDITURES



TECHNOLOGY FUND FY21 BUDGETED EXPENDITURES



CONSERVATION BOND FUND FY21 BUDGETED EXPENDITURES



FY20-FY24 MAINTENANCE AND CAPITAL IMPROVEMENT PLAN SUMMARY

Project Areas	FY20	FY21	FY22	FY23	FY24	TOTAL FY20-FY24
Capital Expenditures Fund (Department 44)	\$ 1,207,500	\$ 3,368,000	\$ 3,225,000	\$ 430,000	\$ 415,000	\$ 8,645,500
Capital Projects Fund (Department 85)	\$ 5,687,290	\$ 5,026,700	\$ 750,000	\$ 550,000	\$ 450,000	\$ 12,463,990
Conservation Projects (Departments 24, 32, 82, 83)	\$ 4,733,119	\$ 2,843,570	\$ 8,869,220	\$ 5,525,600	\$ 3,475,000	\$ 25,446,509
Secondary Roads Projects (Departments 49, 85)	\$ 3,390,000	\$ 7,027,000	\$ 4,970,000	\$ 5,870,000	\$ 5,080,000	\$ 26,337,000
Total Budgeted	\$15,017,909	\$18,265,270	\$17,814,220	\$12,375,600	\$ 9,420,000	\$ 72,892,999
Financing						
General Obligation Bond	\$ 5,872,500	\$ 6,837,000	\$ 8,414,220	\$ 6,775,600	\$ 4,225,000	\$ 32,124,320
Conservation Bond	\$ 2,907,519	\$ 1,480,000	\$ 3,640,000	\$ 2,100,000	\$ 2,600,000	\$ 12,727,519
Debt Service Fund	\$ 8,780,019	\$ 8,317,000	\$12,054,220	\$ 8,875,600	\$ 6,825,000	\$ 44,851,839
General Fund	\$ 4,924,272	\$ 6,516,700	\$ 2,670,000	\$ 2,300,000	\$ 1,595,000	\$ 18,005,972
Wetland Credit Sales	\$ 497,823	\$ 404,310	\$ -	\$ -	\$ -	\$ 902,133
Fuel Tax	\$ -	\$ 1,350,000	\$ 1,000,000	\$ 1,200,000	\$ 1,000,000	\$ 4,550,000
Total County Funding	\$14,202,114	\$16,588,010	\$15,724,220	\$12,375,600	\$ 9,420,000	\$ 68,309,944
Federal or State Grants	\$ 815,795	\$ 1,677,260	\$ 2,090,000	\$ -	\$ -	\$ 4,583,055
Cities or Other Entities	\$ 335,000	\$ 1,210,000	\$ 500,000	\$ -	\$ -	\$ 2,045,000
Farm to Market Funds	\$10,755,000	\$ 5,198,000	\$ 1,920,000	\$ 2,780,000	\$ 2,800,000	\$ 23,453,000
Total Project Funding	\$26,107,909	\$24,673,270	\$20,234,220	\$15,155,600	\$12,220,000	\$ 98,390,999

Maintenance and Capital Improvements for FY21

FY21 SUMMARY

Maintenance projects (Total \$3,368,000)

Project	Expected cost
Security upgrades for various buildings	\$ 50,000
County Courthouse renovations	\$1,200,000
ADA compliance renovations	\$ 150,000
Administration building south drive repairs	\$ 40,000
HHS building parking ramp sealing	\$ 125,000
Fan coil units for Courthouse HVAC	\$ 215,000
Courthouse south sidewalk	\$ 65,000
Clinton Street sidewalk repair	\$ 45,000
Safety Improvements	\$ 30,000
Joint Emergency Communications Center (JECC) radio replacement	\$1,300,000
Joint Emergency Communications Center (JECC) net clocks	\$ 148,000

Capital Building projects (Total \$5,026,700)

Project	Expected Cost
Historic Poor Farm	\$ 626,700
Cold storage building for Secondary Roads	\$ 200,000
Space reorganization	\$ 250,000
Conservation North Shop	\$ 700,000
GuideLink Center construction	\$3,250,000

Conservation projects (Total \$2,843,570)

Project	Expected Cost
Clear Creek Trail design and engineering	\$ 402,260
Pechman Creek Delta design and engineering	\$ 112,505
Trail maintenance	\$ 25,000
Emerald Ash Borer remediation	\$ 112,000
Cedar River Crossing Wetland Bank construction	\$ 291,805
Land acquisition for Kent Park area & Reilly Prairie	\$1,050,000
Clear Creek Trail construction to Kent Park	\$ 500,000
Solar at Kent Park & Pechman Creek Delta	\$ 350,000

Secondary Roads projects (Total \$7,027,000)

Project

Expected cost

IWV Road, Phase 6 of 6, Hebl Avenue to Highway 218	\$1,560,000 Farm to Market \$1,210,000 Iowa City \$ 930,000 Federal
Amana Road, Highway 965 to Greencastle Avenue	\$1,000,000 Fuel tax \$ 500,000 County
500 th Street, Angle Road to Highway 1	\$ 650,000 County \$ 350,000 Fuel tax
Putnam Street NE over East Fork Rapid Creek, bridge replacement	\$ 400,000 Farm to Market
Local bridge maintenance	\$ 480,000 County
Black Hawk Avenue over Clear Creek, bridge replacement	\$ 275,000 Federal
Herbert Hoover Highway, Phase 3 of 3, Wapsi Avenue to Johnson-Cedar Road	\$ 500,000 Farm to Market \$2,262,000 FY21 bond \$2,738,000 Farm to Market
Taft Avenue (MRP), American Legion Road to 420 th Street	\$ 240,000 County
180 th Street NE (MRP), Utah Avenue to Cedar County line	\$ 300,000 County
River Junction Road (MRP), Otter Creek Road to 120 feet west	\$ 40,000 County

FY21 total: \$18,265,270 Operations/bonding
\$ 5,198,000 Farm to Market funds
\$ 1,210,000 Cities/Other Entities
\$ 1,677,000 Grants

FY21 DETAILS

Maintenance projects

Security upgrades for various buildings

Need	Identified by Board of Supervisors as strategic goal
Timeline	FY21
Estimated cost	\$50,000
Funding source/plan	FY21 budget, Department 44

County Courthouse renovations

Need	Add additional courtroom and judges' offices to vacant area
Timeline	FY21
Estimated cost	\$1,200,000
Funding source/plan	FY21 budget, Department 44
Sustainability	Consider using low-emitting or recycled materials

ADA compliance renovations

Need	Renovation of various buildings for ADA compliance per plan
Timeline	FY21
Estimated cost	\$150,000
Funding source/plan	FY21 budget, Department 44

Administration building south driveway repairs

Need	Repair ongoing issues
Timeline	FY21
Estimated cost	\$40,000
Funding source/plan	FY21 budget, Department 44

HHS building parking ramp sealing

Need	Seal HHS parking ramp surface (second half)
Timeline	FY21
Estimated cost	\$125,000
Funding source/plan	FY21 budget, Department 44

Fan coil units for Courthouse HVAC

Need	Replace worn out fan coil units for the courthouse HVAC system
Timeline	FY21
Estimated cost	\$215,000
Funding source/plan	FY21 budget, Department 44

Court house south sidewalk construction

Need	Add sidewalk to south side of courthouse
Timeline	FY21
Estimated cost	\$65,000
Funding source/plan	FY21 budget, Department 44

Court house Clinton Street sidewalk repair

Need	Replace broken sidewalk along Clinton Street in front of Court house
Timeline	FY21
Estimated cost	\$45,000
Funding source/plan	FY21 budget, Department 44

Safety Improvements

Need	Address safety needs as they arise
Timeline	FY21
Estimated cost	\$30,000
Funding source/plan	FY21 budget, Department 44

Joint Emergency Communications Center (JECC) radio replacement

Need	Current radios at the end of their life cycle (641 radios)
Timeline	FY21
Estimated cost	\$1,300,000
Funding source/plan	FY21 budget, Department 44

Joint Emergency Communications Center (JECC) tower upgrade

Need	Internal clocks for radio towers are at the end of their life.
Timeline	FY21
Estimated cost	\$148,000
Funding source/plan	FY21 budget, Department 44

Capital Building projects

Historic Poor Farm

Need	Implementation of developed plan
Timeline	FY21
Estimated cost	\$626,700
Funding source/plan	FY21 budget, Department 25

Cold storage building at Secondary Roads

Need	Cold storage building for Secondary Roads equipment
Timeline	FY21
Estimated cost	\$200,000
Funding source/plan	FY21 budget, Department 85
Sustainability	Check on rebates

Space reorganization

Need	Renovation of current space to implement space use plan
Timeline	FY21
Estimated cost	\$250,000
Funding source/plan	FY21 budget, Department 85

Conservation North Shop

Need	Phase 2 of north operations shop for Conservation
Timeline	FY21
Estimated cost	\$700,000
Funding source/plan	FY21 budget, Department 85

GuideLink Center construction

Need	Construction of GuideLink building
Timeline	Fall 2020 completion
Estimated cost	\$3,250,000 = \$1,750,000 + \$1,500,000 shortfall in funding
Funding source/plan	FY21 budget, Department 85

Conservation projects

Clear Creek Trail design and engineering

Need	Clear Creek Trail engineering, Half Moon Ave to Kent Park
Timeline	FY21
Estimated cost	\$122,260 TAP grant + \$280,000 conservation bond = \$402,260
Funding source/plan	FY21 budget, Department 82 & 83

Pechman Creek Delta design and engineering

Need	Design and engineering for Pechman Creek Delta area
Timeline	FY21
Estimated cost	\$112,505 wetland bank credit sales
Funding source/plan	FY21 budget, Department 82

Trails Maintenance Fund

Need	Maintenance/Construction at 4 trails.
Timeline	FY21
Estimated cost	\$25,000
Funding source/plan	FY21 budget, Dept 82 (from county bonding)

Emerald Ash Borer remediation

Need	Remediation of damage caused by Emerald Ash Borer
Timeline	FY21
Estimated cost	\$112,000
Funding source/plan	FY21 Budget, County Bond

Cedar River Crossing Wetland Bank construction

Need	Conservation and administration of wetland bank area
Timeline	FY21
Estimated cost	\$291,805
Funding source/plan	FY21 Budget, Wetland Bank Credit Sales – Dept. 82 & Dept. 83

Land Acquisition

Need	Acquire land around Kent Park & Reilly Prairie area to improve water quality
Timeline	FY21
Estimated cost	\$1,050,000 conservation bond
Funding source/plan	\$700,000 Dept 83, Conservation bond & \$350,000 grants

Clear Creek Trail construction to Kent Park

Need	Construction of Clear Creek Trail to Kent Park. Half Moon Ave to Kent Park
Timeline	FY21
Estimated cost	\$500,000
Funding source/plan	Dept 83, Conservation bond

Solar arrays at Kent Park & Pechman Creek Delta

Need	Design and install solar arrays at Kent Park & Pechman Creek Delta.
Timeline	FY21
Estimated cost	\$350,000
Funding source/plan	\$200,000 County Bonding Dept. 82 and Dept. 81 SERF \$150,000
Sustainability	Check on rebates

Secondary Roads

IWV Road, Phase 6 of 6, Hebl Avenue to Highway 218

Need	Reconstruction, 2020 AADT, 1.5 miles, 21A
Timeline	2021 construction season
Estimated cost	\$3,700,000
Funding source/plan	\$1,560,000 Farm to Market, 1,210,000 Iowa City, \$930,000 Federal

Amana Road, Highway 965 to Greencastle Avenue

Need	Grade, Macadam base, choke surface, 260 AADT, 2.6 miles, 21B
Timeline	2021 construction season
Estimated cost	\$1,500,000
Funding source/plan	\$500,000 County (Department 49), \$1,000,000 Fuel tax

500th Street, Angle Road to Highway 1

Need	Pavement rehabilitation, 2010 AADT, 1.3 miles, 21C
Timeline	2021 construction season
Estimated cost	\$1,000,000
Funding source/plan	\$650,000 County (Department 49), \$350,000 Fuel tax

Putnam Street over East Fork Rapid Creek

Need	Bridge replacement, 180 AADT, 0.2 miles, 21D
Timeline	2021 construction season
Estimated cost	\$400,000
Funding source/plan	\$400,000 Farm to Market

Local bridge maintenance

Need	Various location bridge maintenance, 21E
Timeline	2021 construction season
Estimated cost	\$480,000
Funding source/plan	\$480,000 local (Department 49)

Black Hawk Avenue NW over Clear Creek

Need	Bridge replacement, 270 AADT, 0.2 miles, 21F
Timeline	2021 construction season
Estimated cost	\$775,000
Funding source/plan	\$275,000 Federal CHBP Grant, \$500,000 Farm to Market-S

Herbert Hoover Highway, Phase 3 of 3, Wapsi Avenue to Johnson-Cedar Road

Need	Reconstruction, 3390 AADT, 2.1 miles, 21G
Timeline	2021 construction season
Estimated cost	\$5,000,000
Funding source/plan	\$2,262,000 FY21 bond (Department 85), \$2,738,000 Farm to Market-S

Taft Avenue (MRP), American Legion Road to 420th Street

Need	MRP, Grade, Macadam stone base, Choke surface, 260 AADT, 1.3 miles, M21-1
Timeline	2021 construction season
Estimated cost	\$240,000
Funding source/plan	\$240,000 County (Department 49)

180th Street NE (MRP), Utah Avenue to Cedar County line

Need	MRP, Otta seal, 270/160 AADT, 3.8 miles, M21-2
Timeline	2021 construction season
Estimated cost	\$300,000
Funding source/plan	\$300,000 County (Department 49)

River Junction Road (MRP), Otter Creek Road to 120 feet west

Need	MRP, regrade, rock surface, 50 AADT, 0.23 miles, M21-3
Timeline	2021 construction season
Estimated cost	\$40,000
Funding source/plan	\$40,000 County (Department 49)

Total FY21 cost estimate:

Maintenance:	\$ 3,368,000
Capital:	\$ 5,026,700
Conservation	\$ 2,843,570
<u>Secondary Roads</u>	<u>\$ 7,027,000</u>
Total:	\$18,265,270

The entire Johnson County Maintenance and Capital Improvement Plan (MCIP) for County facilities, properties, and roads, FY20-FY24, was adopted May 21, 2020. [Click this link to see the plan.](#)

NON-MAJOR GOVERNMENTAL FUNDS



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CEDAR RIVER CROSSING WETLAND MITIGATION BANK (CRCWMB) FUND NARRATIVE

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

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

CEDAR RIVER CROSSING WETLAND MITIGATION BANK FUND CASH STATEMENT

	FY18 Actual	FY19 Actual	FY20 Original	FY20 Amended	FY21 Budgeted
Revenues					
Property and other County tax	\$ -	\$ -	\$ -	\$ -	\$ -
Interest and penalty on property tax	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	6,210	2,109	-	4,225	12,565
Miscellaneous	-	-	-	-	-
Total revenues	6,210	2,109	-	4,225	12,565
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					
	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	6,210	2,109	-	4,225	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	6,210	2,109	-	4,225	12,565
Fund balances, beginning of year	-	6,210	-	8,319	12,526
Fund balances, end of year	\$ 6,210	\$ 8,319	\$ -	\$ 12,544	\$ 25,091

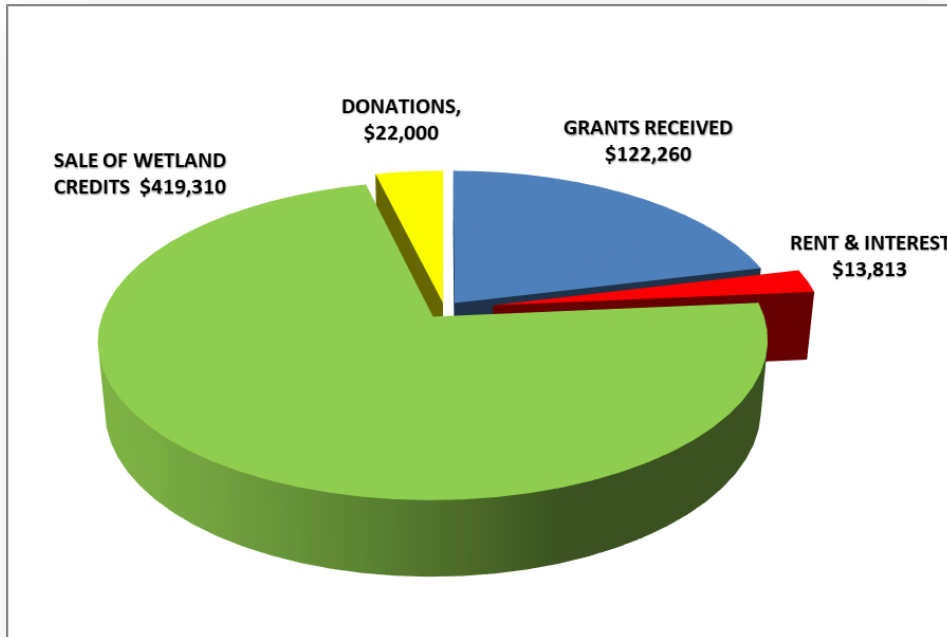
CONSERVATION TRUST FUND NARRATIVE

The Code of Iowa Section 350.6 authorizes the Board of Supervisors to establish a Trust Account to receive all revenues generated by the Conservation Board. This includes all revenues from a variety of sources, including donations, bequests, camping and shelter reservation receipts, firewood sales, permits, grant income, boat license fees and interest on balance in accounts. The Supervisors may also credit funds directly to the Conservation Trust Account. The fund is used primarily for capital improvement projects, county conservation land acquisition and for conservation related purposes as specified by trusts, bequests and granting sources of those funds.

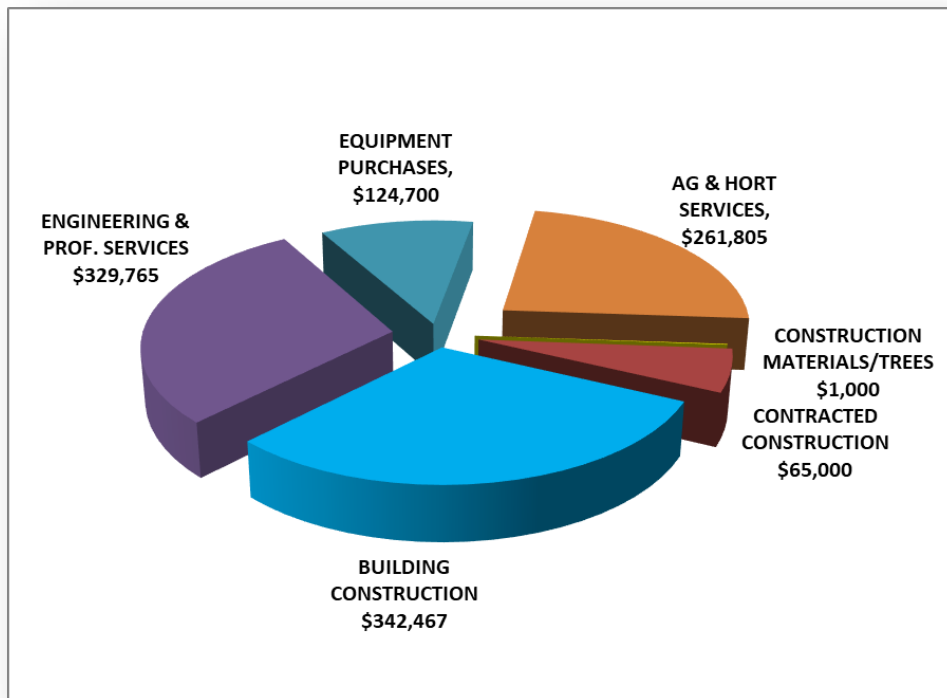
CONSERVATION TRUST FUND CASH STATEMENT

	FY18 Actual	FY19 Actual	FY20 Original	FY20 Amended	FY21 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	492,605	2,855,253	313,378	1,435,575	122,260
Charges for service	-	-	-	-	-
Use of money and property	243,833	100,021	952,213	952,213	433,123
Miscellaneous	14,542	7,848	2,000	112,654	22,000
Total revenues	750,980	2,963,122	1,267,591	2,500,442	577,383
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	2,098,748	2,439,730	1,469,360	2,500,442	1,124,737
Total expenditures	2,098,748	2,439,730	1,469,360	2,500,442	1,124,737
Excess (deficiency) of revenues over (under) expenditures	(1,347,768)	523,392	(201,769)	-	(547,354)
Other financing sources (uses):					
Proceeds of General Long-term debt	-	29,000	-	-	-
Transfers in	337,320	106,030	253,378	-	173,003
Transfers out	-	-	-	-	-
Total other financing sources (uses)	337,320	135,030	253,378	-	173,003
Net Change in Fund Balances	(1,010,448)	658,422	51,609	-	(374,351)
FUND BALANCES - Beginning of year	1,082,006	71,558	-	729,980	526,030
FUND BALANCES - End of year	\$ 71,558	\$ 729,980	\$ 51,609	\$ 729,980	\$ 151,679

CONSERVATION TRUST FUND FY21 BUDGETED REVENUES



CONSERVATION TRUST FUND FY21 BUDGETED EXPENDITURES



LAW ENFORCEMENT PROCEEDS FUND NARRATIVE

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

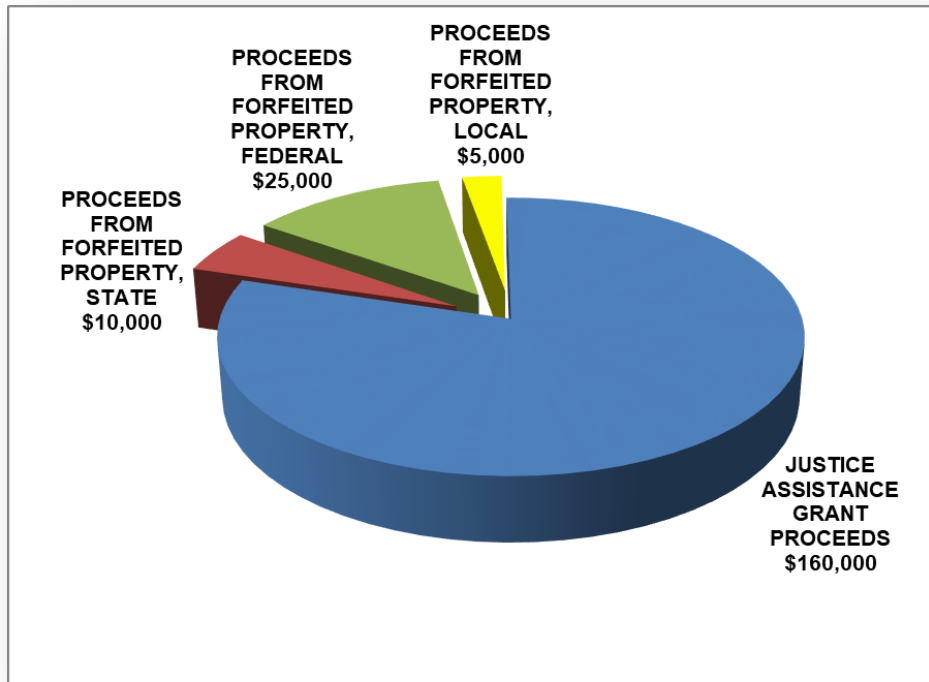
When the forfeiture proceedings are completed, a portion of the funds goes either to the State of Iowa or to the United States, depending on the jurisdiction of the forfeiture. The remaining funds are distributed to local law enforcement entities including the Johnson County Sheriff's Office and the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

In addition to forfeiture funds, the Law Enforcement Proceeds fund occasionally receives revenue from the federal government in the form of grants. The grant funds are typically used to purchase drug and gang awareness literature and law enforcement equipment. In FY21 there is revenue of \$160,000 budgeted from a Justice Assistance Grant (JAG) and \$40,000 from forfeiture proceeds.

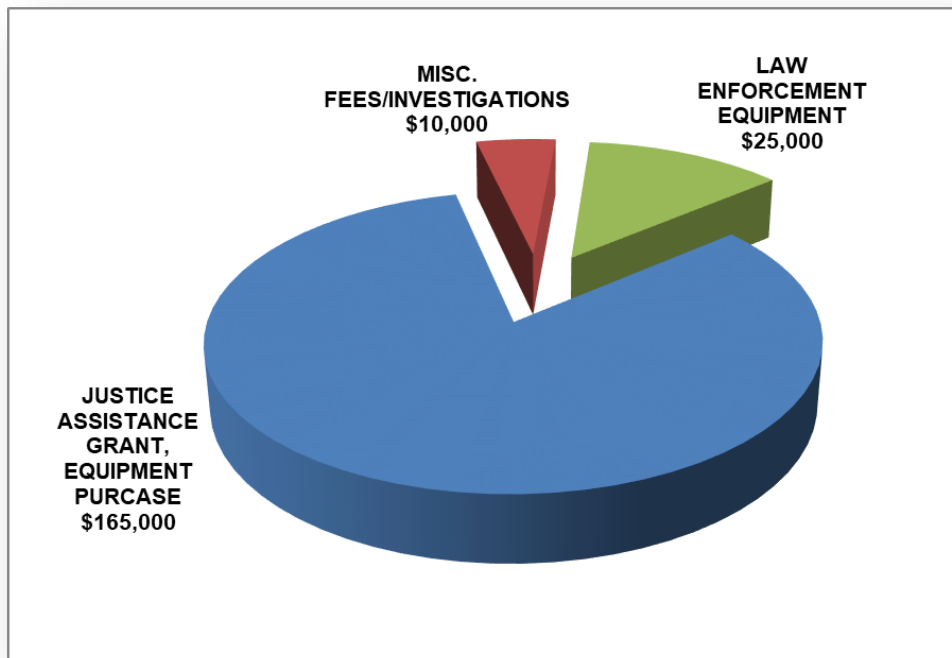
LAW ENFORCEMENT PROCEEDS FUND CASH STATEMENT

	FY18 Actual	FY19 Actual	FY20 Original	FY20 Amended	FY21 Budgeted
Revenues					
Property and other County taxes					
Intergovernmental	85		195,000	195,000	195,000
Charges for service			-	-	-
Use of money and property	509	793	-	-	-
Miscellaneous	-	-	5,000	5,000	5,000
Total revenues	594	793	200,000	200,000	200,000
Expenditures					
Operating					
Public safety and legal services	18,173	-	200,000	200,000	200,000
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	18,173	-	200,000	200,000	200,000
Excess (deficiency) of revenues over (under) expenditures	(17,579)	793	-	-	-
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	(17,579)	793	-	-	-
FUND BALANCES - Beginning of year	57,622	40,043	40,836	40,836	40,836
FUND BALANCES - End of year	\$ 40,043	\$ 40,836	\$ 40,836	\$ 40,836	\$ 40,836

LAW ENFORCEMENT PROCEEDS FY21 BUDGETED REVENUES



LAW ENFORCEMENT PROCEEDS FY21 BUDGETED EXPENDITURES



PROSECUTOR FORFEITURE PROCEEDS FUND NARRATIVE

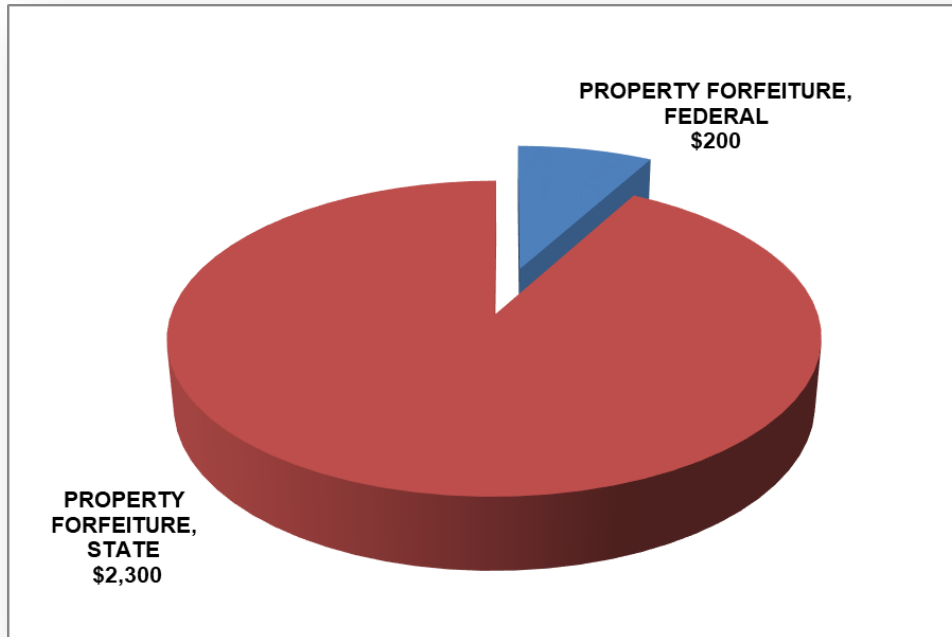
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When the forfeiture proceedings are completed, a portion of the funds goes either to the State of Iowa or to the United States, depending on the jurisdiction of the forfeiture. The remaining funds are distributed to local law enforcement entities including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

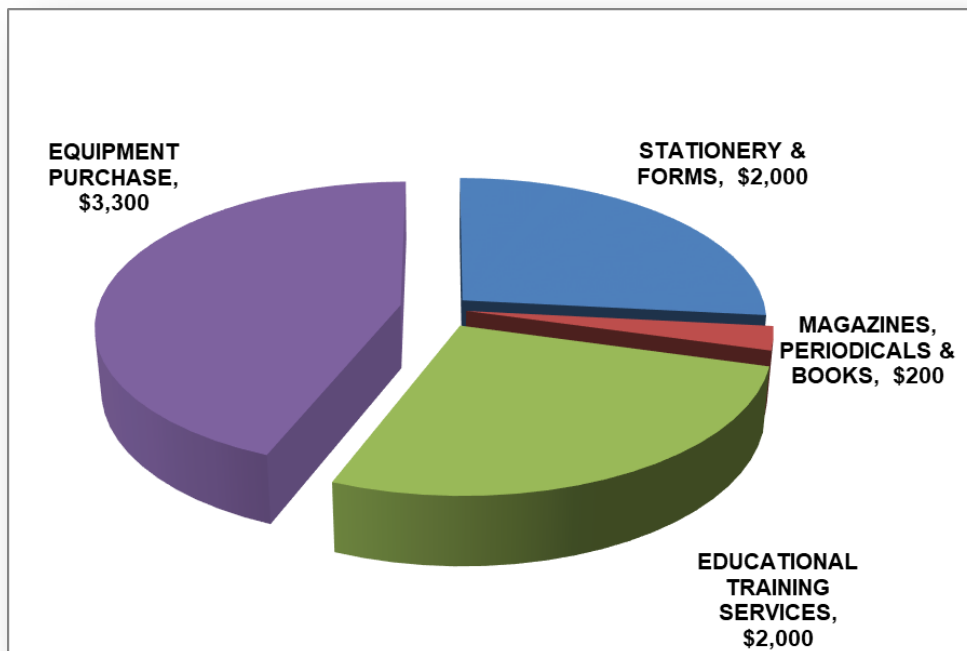
PROSECUTOR FORFEITURE PROCEEDS FUND CASH STATEMENT

	FY18 Actual	FY19 Actual	FY20 Original	FY20 Amended	FY21 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	-	-	-	-	-
Use of money and property	-	-	-	-	-
Miscellaneous	996	1,130	3,200	4,250	2,500
Total revenues	996	1,130	3,200	4,250	2,500
Expenditures					
Operating					
Public safety and legal services	4,082	617	7,500	7,500	7,500
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	4,082	617	7,500	7,500	7,500
Excess (deficiency) of revenues over (under) expenditures	(3,086)	513	(4,300)	(3,250)	(5,000)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	(3,086)	513	(4,300)	(3,250)	(5,000)
FUND BALANCES - Beginning of year	47,497	44,411	44,924	44,924	43,743
FUND BALANCES - End of year	\$ 44,411	\$ 44,924	\$ 40,624	\$ 41,674	\$ 38,743

PROSECUTOR FORFEITURE PROCEEDS FY21 BUDGETED REVENUES



PROSECUTOR FORFEITURE PROCEEDS FY21 BUDGETED EXPENDITURES



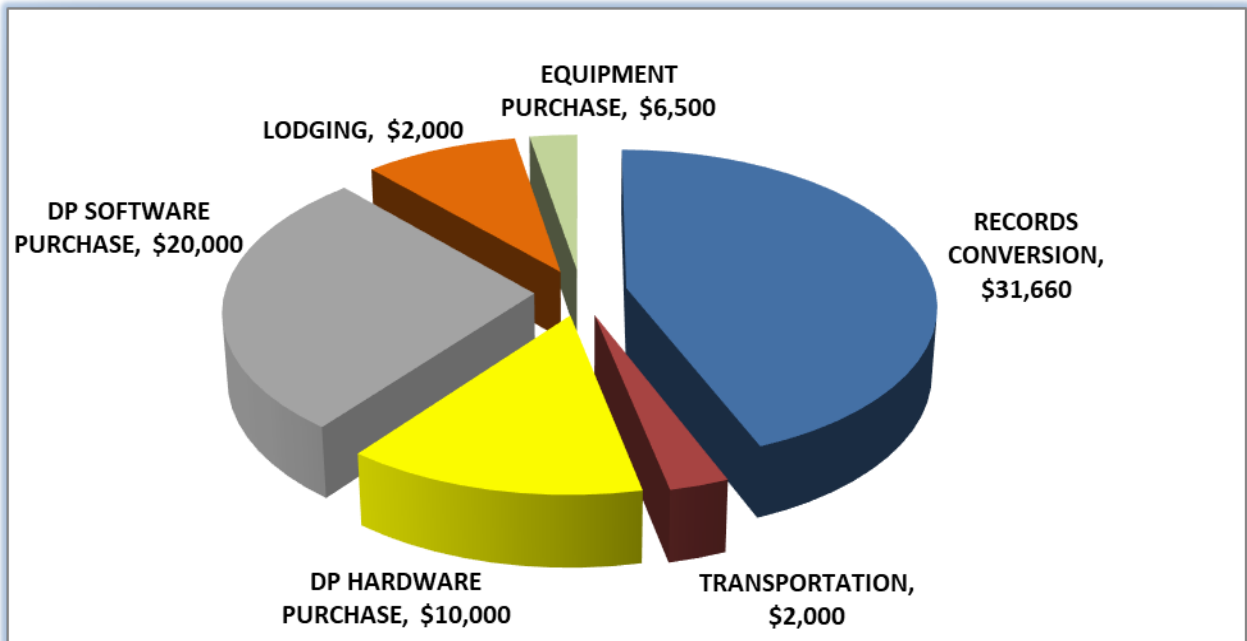
RECORDER'S RECORD MANAGEMENT FUND NARRATIVE

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

RECORDER'S RECORD MANAGEMENT FUND CASH STATEMENT

	FY18 Actual	FY19 Actual	FY20 Original	FY20 Amended	FY21 Budgeted
Revenues					
Property and other County taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for service	27,087	23,701	30,000	30,000	28,000
Use of money and property	2,161	1,407	350	1,250	800
Miscellaneous	-	-	-	-	-
Total revenues	29,248	25,108	30,350	31,250	28,800
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	17,125	122,487	21,500	21,500	72,160
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	-	-	-	-	-
Total expenditures	17,125	122,487	21,500	21,500	72,160
Excess (deficiency) of revenues over (under) expenditures	12,123	(97,379)	8,850	9,750	(43,360)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	12,123	(97,379)	8,850	9,750	(43,360)
FUND BALANCES - Beginning of year	139,470	151,593	17,536	54,214	63,964
FUND BALANCES - End of year	\$ 151,593	\$ 54,214	\$ 26,386	\$ 63,964	\$ 20,604

RECORDER'S RECORD MANAGEMENT FY21 BUDGETED EXPENDITURES



SPECIAL RESOURCE ENHANCEMENT FUND NARRATIVE

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

The REAP program was established by the Iowa Legislature and the Governor in 1989. REAP is funded from the state's Environment First Fund (Iowa gaming receipts) and from the sale of the 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 FY20, REAP was appropriated \$1,005,276, down from \$16 million in FY17.

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

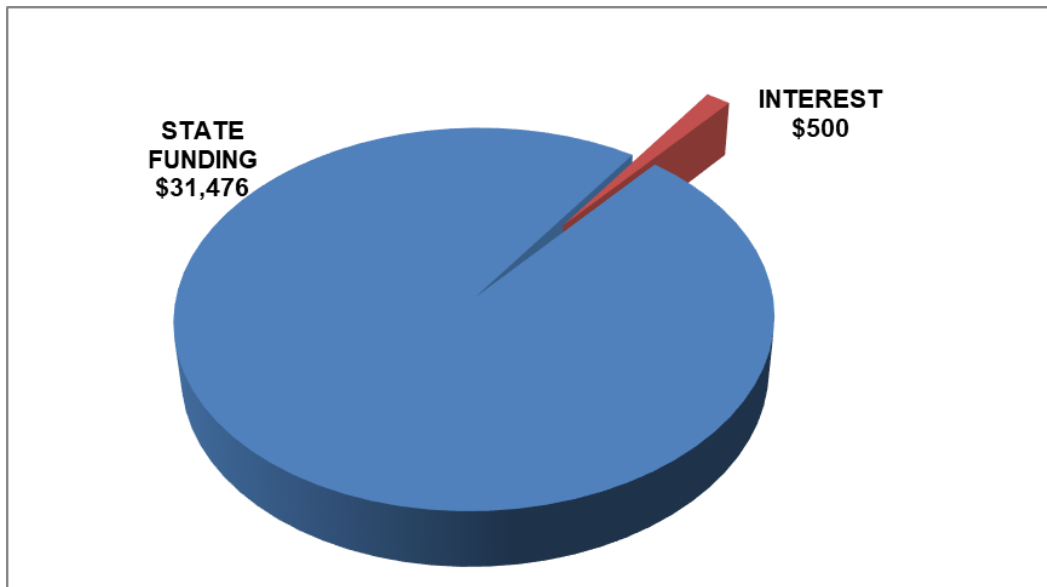
1. Department of Natural Resources
2. Department of Agriculture and Land Stewardship, Division of Soil Conservation
3. Department of Cultural Affairs, State Historical Society
4. Department of Transportation

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

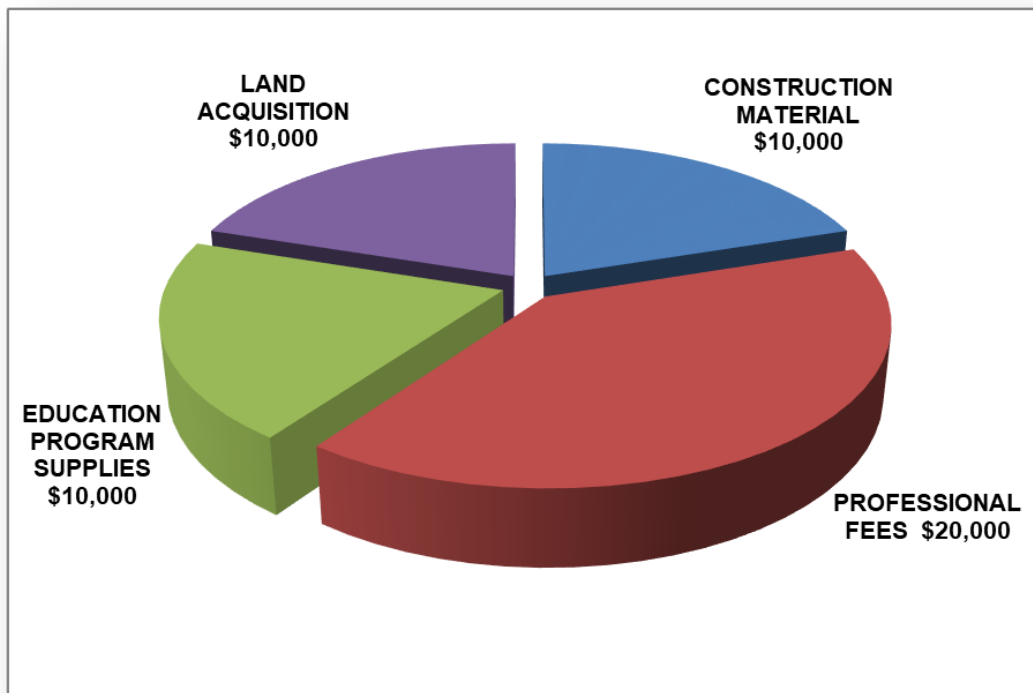
SPECIAL RESOURCES ENHANCEMENT FUND CASH STATEMENT

	FY18 Actual	FY19 Actual	FY20 Original	FY20 Amended	FY21 Budgeted
Revenues					
Property and other County taxes					
Intergovernmental	38,691	31,906	31,476	31,476	31,476
Charges for service	-	-	-	-	-
Use of money and property	3,804	7,420	500	500	500
Miscellaneous	-	-	-	-	-
Total revenues	42,495	39,326	31,976	31,976	31,976
Expenditures					
Operating					
Public safety and legal services	-	-	-	-	-
Governmental services to residents	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital projects	13,434	82,965	45,000	50,000	50,000
Total expenditures	13,434	82,965	45,000	50,000	50,000
Excess (deficiency) of revenues over (under) expenditures	29,061	(43,639)	(13,024)	(18,024)	(18,024)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net Change in Fund Balances	29,061	(43,639)	(13,024)	(18,024)	(18,024)
FUND BALANCES - Beginning of year	354,551	383,612	240,876	339,973	326,949
FUND BALANCES - End of year	\$ 383,612	\$ 339,973	\$ 227,852	\$ 321,949	\$ 308,925

SPECIAL RESOURCE ENHANCEMENT FY21 BUDGETED REVENUES



SPECIAL RESOURCE ENHANCEMENT FY21 BUDGETED EXPENDITURES



COUNTY DEPARTMENT & ELECTED OFFICE INFORMATION



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Ambulance Department

Department Description:

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

Services are provided to over 151,000 residents in a response area of close to 623 square miles. Johnson County Ambulance maintains a fleet of eight ambulances. JCAS staffs three ambulances 24 hours a day, a fourth ambulance staffed 16 hours a day Sunday – Thursday and 20 hours a day Friday and Saturday, and a fifth ambulance staffed 8 hours a day. Two trucks are located in downtown Iowa City, one in Coralville at Coralville Fire Department #2, one on the east side of Iowa City at Iowa City Fire Department #4 and one at Johnson County Secondary Roads on the west side of Iowa City. The remaining three trucks are used as backup or for special events.

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

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

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

The service is active in providing public education regarding EMS. Along with the Johnson County EMS Association and Johnson County Safe Kids, the service participates in an annual

EMS Awareness Fair. Staff also meets with a variety of groups and organizations throughout the year providing information about the EMS system, safety and injury prevention.

FY21 Budgetary Goals:

1. **Goal:** Pursue accreditation from Commission on the Accreditation of Ambulance Services (CAAS)
Measurable outcome: Service level meets highest national standards
2. **Goal:** Increase staffing 2.45 FTE that will be used to expand the staffing on ambulances
Measurable outcome: The additional staffed hours will allow us to keep up with the increase in demand for service and allow supervisors to perform other duties
3. **Goal:** Increase education funds for specialized trainings
Measurable outcome: Ensures higher quality training and staff certifications

Accomplishments in FY20:

- Added 1.4 FTE of paramedics to staff ambulance four extra hours per day
- Added PowerLoad system for 8 ambulances for cot loading
- Added medication pumps for 3 ambulances
- Service calls are estimated to increase 4.5% to 12,390 calls

Budget Highlights for FY21:

- Increase in budgeted revenues of \$85,474 or 2.8% compared to FY20 due to more service calls and related reimbursements
- Increase in budgeted personnel expenditures of \$219,105 or 4.9% compared to FY20 due to converting part time hours to full time and an expected increase in wages and benefits
- Increase in budgeted operations expenses of \$93,197 or 28.0% compared to FY20 due to new medical maintenance contract of \$28,000, training budget increase of \$15,000 and accreditation costs of \$15,000
- Decrease in capital expenses of \$180,717 or 33.6% compared to FY20 due to additional medical equipment purchased in FY20.

Ambulance Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,318,360	1,451,252	1,318,849	1,329,504	10,655	0.8%
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,633,665	1,759,991	1,732,993	1,807,812	74,819	4.3%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	2,952,025	3,211,243	3,051,842	3,137,316	85,474	2.8%
Expenses:						
Personnel	3,858,252	3,887,994	4,471,478	4,690,583	219,105	4.9%
Operating	280,728	289,064	333,438	426,635	93,197	28.0%
Capital /Technology	288,275	229,853	537,506	356,789	(180,717)	-33.6%
Total	4,427,255	4,406,911	5,342,422	5,474,007	131,585	2.5%



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.

FY21 Budgetary Goals:

1. **Goal:** Increase by 5-10% collections of restitution and court costs
Measurable outcome: Increasing actual yearly collections
2. **Goal:** Improve notification to victims and witnesses
Measurable outcome: Increase the number of victims contacted
3. **Goal:** Convert existing paper case files to electronic format
Measurable outcome: Decrease use of paper and move to a paperless system.

Accomplishments in FY20:

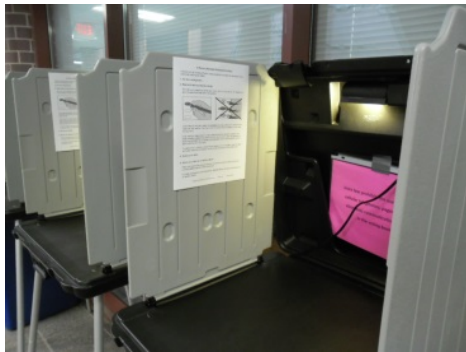
- Received a grant to add an additional Victim Witness Coordinator which allowed us to increase our personal contact with victims, especially in domestic violence cases
- Learned to work remotely due to Covid-19 and still maintain contact with victims, witnesses, the court, defense attorneys and each other
- Worked with hundreds of people to help them get their driver's license reinstated through our Rocket Docket and Driving While Barred diversion programs, and our County Attorney Payment Plan (CAPP), while helping to collect over \$1,000,000 in delinquent court debt
- Imaged over 500,000 criminal, juvenile and civil filed documents, making the cases more accessible and drastically decreasing the storage space we need
- Moved to our new office

Budget Highlights for FY21:

- Increase in budgeted revenues of \$55,000 or 10.7% compared to FY20 due to projected increase in collections.
- Increase budgeted expenditures of \$62,965 or 1.6% compared to FY20 mainly due to annual salary and benefit increases

County Attorney's Office Financial Summary Table:

	FY2018	FY2019	FY2020	FY2021	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	439,122	459,381	511,405	566,405	55,000	10.8%
Licenses & Permits	-	-	-	-	-	
Charges for Services	2,586	847	2,000	1,000	(1,000)	-50.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	684	479	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	442,392	460,707	513,405	567,405	54,000	10.5%
Expenses:						
Personnel	3,046,359	3,110,716	3,917,455	3,975,619	58,164	1.5%
Operating	91,888	75,898	283,832	282,682	(1,150)	-0.4%
Capital/Technology	102,796	87,532	77,970	79,880	1,910	2.4%
Total	3,241,043	3,274,146	4,279,257	4,338,181	58,924	1.4%



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.

FY21 Budgetary Goals:

- Goal:** Conduct the 2021 General Election with expected record early voting during the continuing COVID-19 pandemic
Measurable outcome: Successfully conduct the election without major problems, and provide convenient and safe voting options for every citizen who wishes to vote
- Goal:** Provide online public access to real estate transfer books
Measurable outcome: Improved customer service and transparency
- Goal:** Create an online portal for the public to access archived County contracts, ordinances, resolutions, bids, minutes, and public notices
Measurable Outcome: Improved transparency, customer service, and workflow efficiency. Reduced paper use.
- Goal:** Integrate document management software with our financial and payroll systems to improve workflows and reduce paper use
Measurable Outcome: More efficient workflows and reduced paper use

Accomplishments in FY20:

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

Budget Highlights for FY21:

- Decreased budgeted revenues by \$122,200 or 62.8% from the FY20 budget. The decrease is due to no city elections in FY21 to bill to those entities.
- Increased budgeted personnel expenditures by \$281,428 or 13.7% compared to FY20 due to annual salary and benefit increases and elections workers will receive a pay increase from \$15 per hour to \$16.
- Increase in budgeted operations expenses of \$43,055 or 20.4% compared to FY20 due to elections in FY21
- Increase in budgeted capital expenses of \$30,140 or 41.9% compared to FY20 due to replacement of elections van

County Auditor’s Office Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	106,004	99,718	180,000	60,000	(120,000)	-66.7%
Licenses & Permits	9,510	9,578	9,150	9,450	300	3.3%
Charges for Services	2,847	1,671	5,175	2,675	(2,500)	-48.3%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	10		200	200	-	0.0%
Other Financing Sources	1,065		-	-	-	
Total	119,436	110,967	194,525	72,325	(122,200)	-62.8%
Expenses:						
Personnel	1,746,924	2,015,744	2,054,836	2,336,264	281,428	13.7%
Operating	146,640	211,064	211,560	254,615	43,055	20.4%
Capital/Technology	855,060	80,081	71,865	102,005	30,140	41.9%
Total	2,748,624	2,306,889	2,338,261	2,692,884	354,623	15.2%



Board of Supervisors

Department Description:

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

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

FY21 Budgetary Goals:

1. **Goal:** Hire a Special Projects Coordinator
Measurable outcome: Management of major capital and operational projects
2. **Goal:** Continue with Johnson County Historic Poor Farm Master Plan
Measurable outcome: Complete items on the Master Plan
3. **Goal:** Funding and completion of closed captioning of streaming video
Measurable outcome: Closed captioning in all county videos

Accomplishments in FY20:

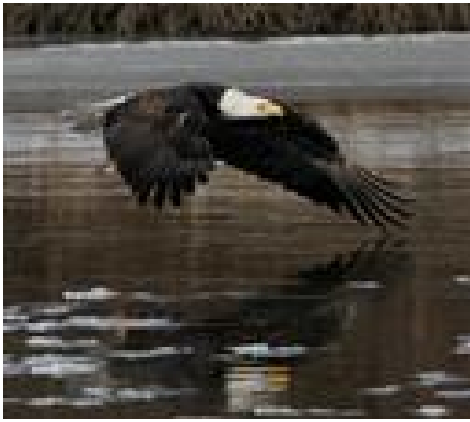
- Added 1.0 FTE Diversity and Inclusion Specialist starting in January 2020
- Added 1.0 FTE Communications Assistant starting in January 2020
- Implemented part of the Historic Poor Farm plan.
- Implemented Board Room upgrades of equipment and technology

Budget Highlights for FY21:

- Increase in budgeted revenues of \$180 or 29% compared to FY20 for fireworks permits.
- Increased budgeted personnel expenses of \$233,085 or 22.7% compared to FY20 due to a 1.0 FTE new Special Projects Coordinator position and annual salary and benefit increases
- Increase of budgeted technology expenses of \$49,954 or 213% compared to FY20 due to adding closed captioning to the meeting streaming software

Board of Supervisors Office Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	620	760	620	800	180	29.0%
Charges for Services	30	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	145	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	795	760	620	800	180	29.0%
Expenses:						
Personnel	737,494	879,404	1,025,529	1,258,614	233,085	22.7%
Operating	34,732	33,713	89,640	92,840	3,200	3.6%
Capital/Technology	21,523	24,897	23,456	73,410	49,954	213.0%
Total	793,749	938,014	1,138,625	1,424,864	286,239	25.1%



Conservation Department

Department Description:

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

FY21 Budgetary Goals:

- Goal:** Leverage conservation bond and other budgets with funding from grants and donations
Measureable Outcome: Amount of funding secured through grants and donations
- Goal:** Remove and replace all incandescent lights, where possible, in conservation areas with energy efficient LED lights
Measureable Outcome: Reduced utility bills
- Goal:** Continue to acquire electric vehicles and equipment to reduce dependence on fossil fuels and annual fuel costs
Measureable Outcome: Amount of decrease in CO₂ emissions and cost savings in the fossil fuel budget due to purchase of the equipment

Accomplishments in FY20:

- Hired a Natural Resource Specialist
- Reduced the amount of excessive nutrients flowing into Kent Park Lake
- Began construction of Cedar Crossing Wetland Bank area
- Increased the number of volunteer hours helping the Conservation Department

Budget Highlights for FY21:

- Increased budgeted revenues by \$10,000 or 5.8% compared to FY20 due to increased number of camping fees
- Increased budgeted expenditures by \$260,888 or 9.5% compared to FY20 primarily from the addition of a new staff member and annual salary and benefit increases
- Added 1.0 FTE Education Specialist

Conservation Department Financial Summary Table:

	FY2018	FY2019	FY2020	FY2021	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	100,550	160,440	160,440	170,440	10,000	6.2%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	3,555	8,563	8,563	8,563	-	0.0%
Other Financing Sources	1,925	4,000	4,000	4,000	-	0.0%
Total	106,030	173,003	173,003	183,003	10,000	5.8%
Expenses:						
Personnel	1,834,462	2,107,343	2,400,762	2,601,350	200,588	8.4%
Operating	326,521	343,188	340,838	399,708	58,870	17.3%
Capital/Technology	126,213	12,705	11,064	12,494	1,430	12.9%
Total	2,287,196	2,463,236	2,752,664	3,013,552	260,888	9.5%

[Finance Department](#)



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Department Description:

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

The Finance Department provides these services to the County:

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

FY21 Budgetary Goals:

1. **Goal:** Encourage streamlining of purchasing activity at the County
Measurable outcome: Overall savings and greater transparency of transaction details
2. **Goal:** Use new CAFR software to streamline preparation
Measurable outcome: Less staff time to prepare CAFR
3. **Goal:** Consolidate grant management
Measurable outcome: Gain efficiency in managing state and federal grants

Accomplishments in FY20:

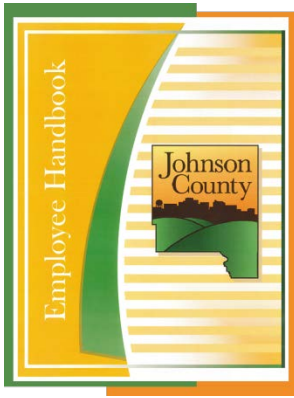
- Received fifth Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA)
- Received fifth Certificate of Achievement for Excellence in Financial Reporting from GFOA
- Instituted Amazon Business consolidated purchasing

Budget Highlights for FY21:

- No revenues are budgeted, which is unchanged from FY20
- Increase in budgeted personnel expenses of \$13,104 or 3.8% compared to FY20 due to annual salary and benefit increases
- Decrease in budgeted technology expenses of \$66,233 or 82.4% compared to FY20, due to paying for service of reporting software and not the initial purchase as in FY20

Finance Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	-	-	-	-	0	0%
Expenses:						
Personnel	318,770	332,023	343,338	356,442	13,104	3.8%
Operating	3,143	1,876	10,810	10,810	-	0.0%
Capital/Technology	6,000	15,024	80,383	14,150	(66,233)	-82.4%
Total	327,913	348,923	434,531	381,402	(53,129)	-12.2%



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

FY21 Budgetary Goals:

1. **Goal:** Implement new non-bargaining pay plan to better position Johnson County to attract and retain top talent
Measurable outcome: Size of qualified applicant pools for vacancies and amount of employee turnover due to compensation
2. **Goal:** Negotiate six collective bargaining agreements effective July 1, 2021 that regain our relative position and support the Board of Supervisor's strategic goal to strengthen the Human Resource of Johnson County government
Measurable outcome: Rank in comparability group, employee satisfaction, and employee turnover

Accomplishments in FY20:

- Human Resources coordinated training featuring Kirstin Ross “Defeat the Drama” and Leading Edge “Service from the Inside Out” along with assigning several IMWCA Online University trainings during the COVID-19 pandemic (780 completed since March 17).
- Johnson County continues to be #1 of Iowa counties for workplace safety per IMWCA.
- Computed implementation options for new non-bargaining pay plan effective December 29, 2019. Rolled out plan and held first appeals process.

Budget Highlights for FY21:

- Budgeted revenues remain unchanged from FY20
- Increased budgeted expenditures by \$23,009 or 4.0% compared to FY20 due to annual salary and benefit increases
- Added \$4,000 for harassment training

Human Resources Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	3,000	3,000	3,000	3,000	-	
Licenses & Permits	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	3,000	3,000	3,000	3,000	0	0%
Expenses:						
Personnel	473,694	461,686	518,444	536,453	18,009	3.5%
Operating	31,826	27,643	49,693	54,693	5,000	10.1%
Capital/Technology	8,635	9,445	9,917	9,917	-	0.0%
Total	514,155	498,774	578,054	601,063	23,009	4.0%



Information Technology Department

Department Description:

Johnson County Information Technology (IT) provides computer service and support to all county departments with the goal of enabling increased productivity and better service to the public by:

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

FY21 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 County & City Assessor in Ortho-photography.
Measurable outcome: Cost savings due to County not having to purchase Ortho-photography as often.

Accomplishments in FY20:

- Provide technology guidance and planning for new Access Center building
- 90% complete of new ADA compliant website
- Deployed new GIS aerial images
- Deployed windows 10 to all machines on network
- Provide many technology needs for covid-19 management

Budget Highlights for FY21:

- Increase in budgeted revenues of \$39,000 or 86.3% compared to FY20 due to GIS revenue added this fiscal year. GIS revenue received every other year.
- Increase in budgeted personnel expenditures of 289,998 or 19.4% compared to FY20 due to addition of 1.0 FTE Cyber Security Analyst and annual salary and benefit increases
- Increase in general software/hardware expenses of \$450,243 or 60.7% compared to FY20 mainly due to the initial technology purchase for the GuideLink Center

Information Technology Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	78,000	39,000	39,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	73	36	200	200	-	0.0%
Use of Money & Property	14,074	-	-	-	-	
Miscellaneous	68,073	36,763	1,000	40,000	39,000	3900.0%
Other Financing Sources	4,840	10,050	5,000	5,000	-	0.0%
Total	87,060	124,849	45,200	84,200	39,000	86.3%
Expenses:						
Personnel	1,374,404	1,295,040	1,496,199	1,786,197	289,998	19.4%
Operating	12,913	45,947	22,255	22,255	-	0.0%
Capital/Technology	784,891	776,961	741,362	1,191,605	450,243	60.7%
Total	2,172,208	2,117,948	2,259,816	3,000,057	740,241	32.8%



Medical Examiner Department

Department Description:

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

The department consists of a medical examiner, deputy medical examiners, a medical examiner 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.

FY21 Budgetary Goals:

1. **Goal:** Maintain NAME accreditation
Measurable outcome: Re-accreditation awarded
2. **Goal:** Hire and train 1 full-time medical examiner investigator in order to reduce overtime expenses
Measurable outcome: New staff member hired and independent on schedule by 12/1/2020
3. **Goal:** Purchase additional transport vehicle in order to reduce response time and facilitate transport of multiple decedents at the same time
Measurable outcome: Purchase and deployment of additional vehicle

Accomplishments in FY20:

- Hired a full time Medical Examiner Investigator
- All eligible staff were certified by the American Board of Medicolegal Death Investigators
- Received full accreditation by the National Association of Medical Examiners
- Record department activity: From 7/1/2019 – 5/8/2020, 541 deaths were accepted as cases and were investigated and certified, 555 deaths were reviewed and jurisdiction was declined, and 958 cremation permits were issued.

Budget Highlights for FY21:

- Increased budgeted revenues by \$12,000 or 4.6% compared to FY20 due to an increase in reimbursement revenue from expected cremation permits
- Increased budgeted personnel expenditures by \$67,302 or 9.7% compared to FY20 due to addition of 1.0 FTE Medical Examiner Investigator and annual salary and benefit increases
- Increased budgeted capital expenses by \$106,000 or 100% compared to FY20 due to purchasing an additional truck, with cots, and PowerLoad system

Medical Examiner Department Financial Summary Table:

	FY2018 Actual	FY201 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	195,619	160,337	193,800	193,800	-	0.0%
Licenses & Permits	71,646	82,494	68,850	80,850	12,000	17.4%
Charges for Services	140	100	300	300	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	6,580	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	267,405	249,511	262,950	274,950	12,000	4.6%
Expenses:						
Personnel	478,300	494,414	686,447	753,749	67,302	9.8%
Operating	440,212	306,110	447,706	445,400	(2,306)	-0.5%
Capital/Technology	29,908	-	-	106,000	106,000	100.0%
Total	948,420	800,524	1,134,153	1,305,149	170,996	15.1%



Mental Health & Disability Services (MH/DS) Department

Department Description:

In 2014, the following nine counties came together to form the Mental Health/Disability Services of the East Central Region (ECR): Benton, Bremer, Buchanan, Delaware, Dubuque, Iowa, Johnson, Jones, and Linn. The ECR was formed under Iowa Code Chapter 28E to create a mental health and disability service region in compliance with Iowa Code 331.390. Within this region, the ECR created a regional management plan designed to improve health, hope, and successful outcomes for the adults in our region who have mental health and/or intellectual/developmental disabilities, including those with recurring substance abuse issues, health issues, physical disabilities, brain injuries, and other complex human service needs.

Mental Health and Disability Services (MH/DS) provides funding for needed support and services to individuals with qualifying diagnoses or disabilities in an effort to provide quality of life in the least restrictive environment. MH/DS is the Johnson County department responsible for coordinating the funding for services to people with intellectual disability, mental illness, or developmental disabilities. Applicants complete an ECR application with MH/DS intake personnel for an eligibility determination based on the criteria established in the approved ECR Management Plan.

In accordance with Iowa Administrative Code (IAC) 441-25, the region submitted a management plan for approval by the Iowa Department of Human Services. The management plan consists of three parts: Annual Service and Budget Plan, Annual Report, and Policies and Procedures Manual. The Annual Service and Budget Plan includes the services to be provided and the cost of those services, local access points, designated Targeted Case Management agencies, a plan for ensuring effective crisis prevention and a description of the scope of services, projection of need and cost to meet the need, and service provider reimbursement provisions. The Annual Service and Budget Plan has been approved by the East Central Region's governing board and is subject to approval by the Director of the Iowa Department of Human Services (DHS) each year.

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

The Johnson County Case Management program must comply with the Iowa Administrative Code, Chapters 24 & 90. It's accredited every three years by the Department of Human Services Division of Mental Health and Disability Services. A budget is submitted yearly to the Department of Human Services Iowa Medicaid Enterprise. The Johnson County Case Management program is cost settled yearly and is a self-sustaining program. Services are billed to Medicaid and those funds pay for costs of running the program.

FY21 Budgetary Goals:

1. **Goal:** Continue to advocate for financial support for GuideLink Center
Measurable Outcome: Obtain continuing/additional funding in the FY22 budget cycle
2. **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
3. **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
4. **Goal:** Promote advanced computer training for staff and expanded use of electronic business processes
Measurable Outcome: Staff will receive additional training in the use of Sharepoint and Teams and explore continued use of new electronic payroll and claims practices

Accomplishments in FY20:

- MHDS provided \$4,612,081 in funding to the East Central Region.
- The East Central Region served approximately 941 unduplicated Johnson County resident clients from 7/1/19-04/30/20 at a cost of approximately \$2.6 million.
- Secured \$400,000 in East Central Region supported funding for GuideLink Center in the FY21 budget.
- An estimated \$1,825,566 in MHDS fund balance dollars will be expended on behalf of GuideLink Center by June 30, 2020.

Budget Highlights for FY21:

- Increase in budgeted revenues by \$560,030 or 10.7% compared to FY20 due to an increase in taxes levied and reimbursement from the region
- Decrease in budgeted expenditures by \$1,489,641 or 20.0% compared to FY20 due to subtracting the cost of the GuideLink Center operations added in FY20
- Budgeted payments to the ECR is increasing by \$530,759

Mental Health & Disability Services Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	4,825,419	4,576,237	4,226,991	4,765,462	538,471	12.7%
Intergovernmental	1,012,515	976,228	1,025,720	1,047,279	21,559	2.1%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	5,837,934	5,552,465	5,252,711	5,812,741	560,030	10.7%
Expenses:						
Personnel	680,797	692,099	740,210	763,680	23,470	3.2%
Operating	3,962,633	4,401,868	6,708,126	5,195,015	(1,513,111)	-22.6%
Capital/Technology	-	-	-	-	-	0.0%
Total	4,643,430	5,093,967	7,448,336	5,958,695	(1,489,641)	-20.0%



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.

FY21 Budgetary Goals:

1. **Goal:** Finish HHS window replacement and repairs
Measurable outcome: Water tight windows and building structure
2. **Goal:** Complete a courtroom renovation
Measurable outcome: Updated and ADA compliant courtroom

Accomplishments in FY20:

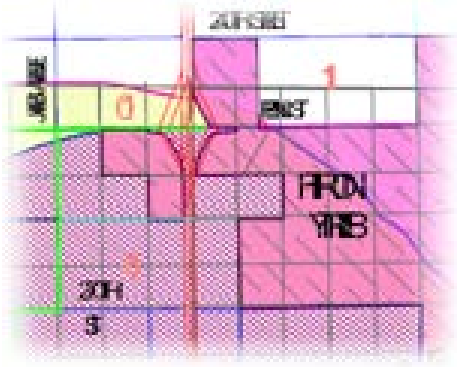
- Installed new climate controls at county courthouse
- Installed LED lights in HHS building
- Completed first half of parking ramp sealing
- Completed Courtroom 3C remodel
- Resurfaced Jail parking lot

Budget Highlights for FY21:

- Decrease in budgeted revenues by \$73,200 or 67.2% compared to FY20 due to parking fees no longer being collected from employees
- Increase in budgeted expenditures by \$127,560 or 15.3% compared to FY20 due to annual salary and benefit increases and expected maintenance of new GuideLink Center
- Decrease in budgeted capital expenditures of \$32,987 or 95.7% compared to FY20 due to no vehicle or equipment purchases this year

Physical Plant Department Financial Summary Table:

	FY2018	FY2019	FY2020	FY2021	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	76,831	75,946	78,600	5,000	(73,600)	-93.6%
Use of Money & Property	9,075	9,900	10,000	10,100	100	1.0%
Miscellaneous	10,181	16,592	20,300	20,600	300	1.5%
Other Financing Sources	-	-	-	-	-	
Total	96,087	102,438	108,900	35,700	(73,200)	-67.2%
Expenses:						
Personnel	661,146	675,921	729,198	794,502	65,304	9.0%
Operating	637,630	762,919	995,402	1,057,658	62,256	6.3%
Capital/Technology	17,100	36,100	34,487	1,500	(32,987)	-95.7%
Total	1,315,876	1,474,940	1,759,087	1,853,660	94,573	5.4%



Planning, Development, & Sustainability Department

Department Description:

Johnson County 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.

FY21 Budgetary Goals:

1. **Goal:** Increase training of staff members
Measurable outcome: Increased training dollars for staff
2. **Goal:** Continue to encourage usage of credit cards to pay for permits and application fees.
Measurable outcome: Increase funding for credit card usage
3. **Goal:** Purchase a new vehicle to allow Code Enforcement Inspector to make best use of his time
Measurable outcome: Increase funding for fuel and automobiles.

Accomplishments in FY20:

- Hired Code Enforcement Inspector
- Passed the new UDO
- Adopted the River Junction Village plan
- Planned and began Solarize 20

Budget Highlights for FY21:

- Budgeted revenues stayed the same as FY20
- Increased budgeted expenditures by \$69,647 or 15.4% compared to FY20 mainly due to annual salary and benefit increases
- Increase in budgeted capital expenses of \$59,904 compared to FY20 mainly due to the purchase of a replacement vehicle and a new vehicle for the Code Enforcement Inspector

Planning, Development, & Sustainability Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	5,500	5,500	5,500	5,500	-	0.0%
Licenses & Permits	329,096	291,502	311,000	311,000	-	0.0%
Charges for Services	32,787	24,913	28,360	28,360	-	0.0%
Use of Money & Property	-	-	-	-	-	0.0%
Miscellaneous	903	800	700	700	-	0.0%
Other Financing Sources	-	-	-	-	-	0.0%
Total	368,286	322,715	345,560	345,560	0	0.0%
Expenses:						
Personnel	870,680	977,801	1,022,956	1,079,469	56,513	5.5%
Operating	74,714	49,124	132,243	145,377	13,134	9.9%
Capital/Technology	29,522	84,887	8,800	68,704	59,904	680.7%
Total	974,916	1,111,812	1,163,999	1,293,550	129,551	11.1%



Public Health Department

Department Description:

Johnson County Public Health works to assure a healthy community through community assessment and health planning, policy development and enforcement, health education, access to quality services, preventing epidemics, protecting the environment, and responding to disasters.

Programs of the Public Health Department include: Local Public Health Services; Public Health Preparedness; Employee Wellness; Tobacco Use Prevention; Communicable Disease Follow-Up; HIV Counseling, Testing and 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.

FY21 Budgetary Goals:

1. **Goal:** Onboard a cohort of 20 plus individuals in anticipation of a rapid influx of COVID-19 cases to be able to locally manage disease mitigation efforts for Johnson County.
Measurable outcome: Baseline is two full time Disease Prevention Specialists; indicator is 20+ contact tracing individuals
2. **Goal:** Provide 50 radionuclide water samples to Johnson County private water well owners at no cost.
Measureable Outcome: Results may help convince the state to make radionuclide testing available to other counties or the rest of the state.
3. **Goal:** To accurately track types and number of client requests to insure Admin staff training is appropriate and Admin staffing is proportionate to the client need.
Measurable outcome: Create a tracking mechanism for client request data collection and have a 6 month and 12 month assessment period. Taking a look for at least 1 area of interest to further explore for division/department process improvement and/or efficiency.

4. **Goal:** Clinical Services will work to ensure that every client is counseled on the importance of a medical home, is given the information needed to utilize the health system appropriately, and is referred to a local provider when needed.

Measurable Outcome: 100% of clients will receive counseling and education, and 65% of clients will have a medical home or be referred to a provider for primary care (Baseline – 45% of clients have a medical home).

Accomplishments in FY20:

- Johnson County Public Health staff, representing every division, have been assigned to specific roles within our Incident Command Structure to respond to the COVID-19 pandemic. This is public health's work, prepare for and respond to these types of emergencies. The hundreds of hours in planning and training, pay dividends in times like these when our capacity is tested. We are grateful to have a full-time Emergency Preparedness Planner, the investment in this position is invaluable.
- Community Health Division staff have been tremendously flexible and adaptable to the dramatic shift of day to day work to respond to the COVID-19 disease pandemic.
- Clinical Services used an evidence-based approach to research, pilot, and then implement a new provider model for WIC. The change took several months of research, preparation, and training by the entire team, and was successfully launched in December. Providers are now cross-trained to provide both parts of the WIC visit – nutrition and health-related screening and education – so that families meet with a single provider during their visit and are no longer required to move from provider to provider.
- Environmental Health staff completed a Food Risk Factor Study this past year.

Budget Highlights for FY21:

- Increase in budgeted revenues of \$59,425 or 2.5% compared to FY20 mainly due to an increase in grants
- Decreased in budgeted expenditures of \$332,666 or 13.4% compared to FY20 due to part time to full time employee changes and annual salary and benefit increases
- Decrease in budgeted capital expenses of \$27,100 or 45.2% compared to FY20 due to a replacement of two vehicles in FY20 and only one replacement in FY21

Public Health Department Financial Summary Table:

	FY2018	FY2019	FY2020	FY2021	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	2,294,773	1,708,968	1,906,409	1,970,039	63,630	3.3%
Licenses & Permits	301,234	351,146	447,279	445,779	(1,500)	-0.3%
Charges for Services	10,898	6,666	11,950	5,950	(6,000)	-50.2%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	5,711	57,604	52,931	56,226	3,295	6.2%
Other Financing Sources	-	-	-	-	-	
Total	2,612,616	2,124,384	2,418,569	2,477,994	59,425	2.5%
Expenses:						
Personnel	3,152,017	3,399,103	3,838,970	4,126,193	287,223	7.5%
Operating	921,742	680,546	766,437	811,880	45,443	5.9%
Capital/Technology	49,535	15,569	60,000	32,900	(27,100)	-45.2%
Total	4,123,294	4,095,218	4,665,407	4,970,973	305,566	6.5%



County Recorder's Office

Department Description:

The Johnson 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.

FY21 Budgetary Goals:

1. **Goal:** Present Historic Poor Farm contract for digitization to the established historical resources group within the overall Poor Farm planning project.
Measurable outcome: Project will become part of the restoration process for the Johnson County Historic Poor Farm and move forward in that context
2. **Goal:** Work with indexing vendor (COTT Systems, Inc) to refine procedures for data extraction and transfer for use by researchers in the academic community and elsewhere
Measurable outcome: Research projects will have ready access to document image data for use with optical character recognition and other programs that aid in these efforts

Accomplishments in FY20:

- Assisted UI History Professor Colin Gordon to extract 50 years of document image data for an investigation into the history of racially restrictive covenants in Johnson County between 1900-1950.
- Successfully imported Parcel ID #s into the Recorder online search site. Documents can now be searched by parcel ID#. Thanks to Johnson County IT, and the Assessors' and Auditor's offices for their help in coordinating this effort!

Budget Highlights for FY21:

- Decrease in budgeted revenues of \$18,750 or 2.0% compared to FY20 due to a reduction in the number of documents being recorded and document stamps being completed
- Increase in budgeted expenses of \$39,262 or 5.1% compared to FY20 due to annual salary and benefits increases

County Recorder's Office Financial Summary Table:

	FY2018	FY2019	FY2020	FY2021	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	961,589	939,778	953,635	933,335	(20,300)	-2.1%
Uses of Money & Property	1,935	4,384	1,850	3,400	1,550	83.8%
Miscellaneous	-	-	65	65	-	
Other Financing Sources	-	-	-	-	-	
Total	963,524	944,162	955,550	936,800	(18,750)	-2.0%
Expenses:						
Personnel	701,927	744,191	772,361	811,623	39,262	5.1%
Operating	18,849	19,667	34,439	34,439	-	0.0%
Capital/Technology	26,712	44,648	26,712	28,500	1,788	6.7%
Total	747,488	808,506	833,512	874,562	41,050	4.9%



SEATS Paratransit & Fleet Department

Department Description:

The SEATS 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 $\frac{3}{4}$ 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.

FY21 Budgetary Goals:

1. **Goal:** More billing by SEATS and less handling of money from riders to drivers
Measurable outcome: Save on down-time to collect fares at the point of pick-up
2. **Goal:** Increase pooled vehicle hybrid availability
Measurable outcome: Decreased total pool vehicle miles per gallon used
3. **Goal:** Purchase an Alignment machine for Fleet so more repairs can be done in house
Measurable outcome: Less down time lowering labor expenditures
4. **Goal:** Improve timesheets with technology
Measurable outcome: Lower payroll expenditures

Accomplishments in FY20:

- Johnson County Transportation/Fleet is now conducting bi-weekly Safety Committee meetings with staff.
- In FY20 SEATS has three vehicles scheduled to have XL Hybrid installed.
- SEATS now has the Amble system which allows approved eligible SEATS riders to schedule and cancel their own trips. They are also able to see where their vehicle is at in route.
- SEATS is now on the Cloud for RouteMatch Scheduling which has enabled us to have staff work at home during the COVID-19 pandemic and has improved service issues and getting updates done sooner.
- During the COVID-19 pandemic SEATS staff is helping other departments with extra cleaning, helping the public outside Administration building, seasonal work at Conservation, and working at food pantry deliveries.
- Fleet has averaged over 175 work orders a month so far this fiscal year (July – April).

Budget Highlights for FY21:

- Increase in budgeted revenues by \$590,900 or 26.0% compared to FY20 due an increase contract with Iowa City for service and moving funding for fuel from individual departments/offices to fleet
- Increase in budgeted personnel expenditures of \$179,825 or 5.5% compared to FY20 due to annual salary and benefits increases
- Increase in budgeted operations expenses of \$342,335 or 65.6% compared to FY20 mainly due to fleet paying for individual department/office fuel
- Increase in capital expenses of \$51,560 or 36.4% compared to FY20 due to few replacement buses but addition of fleet shop equipment
- Decrease in technology expenses of \$64,531 or 57.3% compared to FY20 due to new hardware and software was purchased in FY20

SEATS & Fleet Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,982,631	2,244,515	2,002,342	2,344,842	342,500	17.1%
Licenses & Permits	-	-	-	-	-	
Charges for Services	374,929	311,298	266,500	283,500	17,000	6.4%
Uses of Money & Property	1,070	2,577	600	3,000	2,400	400.0%
Miscellaneous	158	95	-	214,000	214,000	0.0%
Other Financing Sources	11,599	6,196	-	15,000	15,000	0.0%
Total	2,370,387	2,564,681	2,269,442	2,860,342	590,900	26.0%
Expenses:						
Personnel	2,728,688	2,977,902	3,250,606	3,430,431	179,825	5.5%
Operating	475,038	533,582	521,810	864,145	342,335	65.6%
Capital/Technology	50,921	32,708	241,350	228,379	(12,971)	-5.4%
Total	3,254,647	3,544,192	4,013,766	4,522,955	509,189	12.7%



Secondary Roads Department

Department Description:

The Johnson County 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.

FY21 Budgetary Goals:

- Goal:** Streamline Internal workloads by re-evaluating Consultant Contract expenditures
Measurable outcome: Hire an "Assistant to the Engineer" position, estimated 2nd year savings of \$50-60K annually
- Goal:** Utilize UAS/UAV technology to streamline fieldwork
Measurable outcome: Quicker turnaround for design and construction inspection activities
- Goal:** Utilize Green Technologies for on-site construction
Measurable outcome: Minimize greenhouse gases by minimizing truck trips and recycling on-site materials
- Goal:** Explore introduction of exposing diverse applicants by holding outreach during the school year.
Measurable outcome: Increase Diverse applications to open positions with the department

Accomplishments in FY20:

- Completed Strawbridge Road Bridge Replacement
- Completed 120th Street Pavement Project (6 miles)
- Completed Riverside Drive Pavement Rehabilitation Project (.8 miles)
- Completed 140th Street Pavement Project (2.8 miles)
- Completed Johnson/Iowa Road Bridge Replacement

Budget Highlights for FY21:

- Increase in budgeted revenues of \$2,432,074 or 39.3% compared to FY20 due to \$1,335,000 in federal bridge replacement funding and \$1,000,000 loan repayment from the City of Swisher as their part of a project
- Increase in budgeted personnel expenditures of \$269,419 or 5.4% compared to FY20 due to the addition of 1.0 FTE Assistant or County Engineer and annual salary and benefits increases
- Decrease in operations expenses of \$147,160 or 2.6% due to a change in road maintenance for FY21
- Increase in budgeted capital expenses of \$4,204,500 or 88.3% compared to FY20 due to an increase in road and bridge construction projects for FY21

Secondary Roads Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	6,607,743	6,686,908	5,908,346	8,549,228	2,640,882	44.7%
Licenses & Permits	5,750	4,404	6,100	4,800	(1,300)	-21.3%
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	1,000	-	(1,000)	-100.0%
Miscellaneous	67,225	68,088	74,500	67,992	(6,508)	-8.7%
Other Financing Sources	17,870		200,000	-	(200,000)	-100.0%
Total	6,698,588	6,759,400	6,189,946	8,622,020	2,432,074	39.3%
Expenses:						
Personnel	4,605,266	4,783,931	4,969,212	5,238,631	269,419	5.4%
Operating	5,044,841	4,833,922	5,683,800	5,536,640	(147,160)	-2.6%
Capital/Technology	7,235,954	3,213,089	4,764,000	8,968,500	4,204,500	88.3%
Total	16,886,061	12,830,942	15,417,012	19,743,771	4,326,759	28.1%



County Sheriff's Office

Office Description:

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

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

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

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

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

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

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

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

FY21 Budgetary Goals:

1. **Goal:** Add additional patrol deputy
Measurable outcome: Increased patrol hours
2. **Goal:** Replace old firearms
Measurable outcome: New firearms

Accomplishments in FY20:

None provided

Budget Highlights for FY21:

- Budgeted revenues stay the same as FY20
- Increase in budgeted personnel expenses of \$406,138 or 3.8% compared to FY20 mainly due to additional of 1.0 FTE Patrol Deputy and annual salary and benefits increases
- Increase in operations expenses of \$60,935 or 3.0% compared to FY20 mainly due to firearms replacement
- Increase in budgeted capital expenses of \$91,332 or 21.5% compared to FY20 due to more vehicles being replaced and 1 new patrol vehicle for the new patrol deputy

County Sheriff’s Office Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	648,299	734,606	666,629	666,629	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	345,772	339,224	318,350	318,350	-	0.0%
Use of Money & Property	4,465	11,408	6,900	6,900	-	0.0%
Miscellaneous	50,733	13,893	11,000	11,000	-	0.0%
Other Financing Sources	50	140	-	-	-	
Total	1,049,319	1,099,271	1,002,879	1,002,879	0	0.0%
Expenses:						
Personnel	9,504,871	10,006,899	10,552,333	10,958,471	406,138	3.8%
Operating	1,689,460	1,710,783	2,036,736	2,097,671	60,935	3.0%
Capital/Technology	275,874	292,404	424,699	516,031	91,332	21.5%
Total	11,470,205	12,010,086	13,013,768	13,572,173	558,405	4.3%



Social Services Department

Department Description:

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

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

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

FY21 Budgetary Goals:

1. **Goal:** Move the Johnson County Livable Community website to the new County platform
Measurable outcome: Lower cost by nearly \$1,000 annually
2. **Goal:** Seek outside grant sources to help support increased demand for direct services such as mobility coordination, aging services and others
Measurable outcome: Apply for a minimum of at least one new grant opportunity in order to increase department revenue
3. **Goal:** Implement a uniform departmental data tacking system
Measurable outcome: Improve efficiency by reducing staff time spent on data management by 50% and ensure more accurate data collection and reporting

Accomplishments in FY20:

- Helped prevent over 500 households from eviction and homelessness by providing one-time or short-term rental and utility assistance
- Aging Services hosted 7 educational/informational events with more than 450 participants
- Hired a Social Services Navigator to provide supportive services to county residents
- One of five counties selected nationally to participate in the National Association of Counties Housing and Health Action Learning Cohort
- Assisted in responding to the emergency needs of County residents as a result of the COVID -19 pandemic

Budget Highlights for FY21:

- Decrease in budgeted revenues of \$34,500 or 12.2% compared to FY20 mainly due to reduced reimbursement for the Empowerment area
- Increase in budgeted expenses of \$19,899 or 1.1% compared to FY20 mainly due to annual salary and benefits increases

Social Services Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	220,315	280,172	257,440	220,940	(36,500)	-14.2%
Licenses & Permits	-	-	-	-	-	
Charges for Services	34,002	13,514	12,000	12,000	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	49,577	23,609	14,500	16,500	2,000	13.8%
Other Financing Sources	-	-	-	-	-	
Total	303,894	317,295	283,940	249,440	(34,500)	-12.2%
Expenses:						
Personnel	806,375	839,941	1,050,171	1,063,770	13,599	1.3%
Operating	558,720	594,409	794,481	800,781	6,300	0.8%
Capital/Technology	-	-	-	-	-	0.0%
Total	1,365,095	1,434,350	1,844,652	1,864,551	19,899	1.1%



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.

FY21 Budgetary Goals:

1. **Goal:** Remain self-sustaining without county funding
Measurable outcome: Case Management will demonstrate that the program's revenues will equal or outpace expenditures
2. **Goal:** Transition from the County Services Network (CSN) to a new electronic documentation system
Measurable outcome: Due to ISAC eliminating the use of the case management module of CSN, Johnson County Case Management will choose new software and transition its operations to a new management system by the end of FY21

Accomplishments in FY20:

- Awarded a 3 year Certificate of Accreditation, the highest level of accreditation, by the Iowa Department of Human Services Division of Mental Health and Disability Services.
- Remains fiscally self-sustaining without any county funding.
- Anticipates a small profit of an estimated \$5,000.

Budget Highlights for FY21:

- Increase in budgeted revenues of \$22,243 or 5.3% compared to FY20 due to increased case reimbursement
- Increase in budgeted expenses of \$22,243 or 5.3% compared to FY20 due to annual salary and benefits increases

Targeted Case Management Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	1,186,808	384,318	420,650	442,893	22,243	5.3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	23,164	-	-	-	-	
Other Financing Sources	-	1,768	-	-	-	
Total	1,209,972	386,086	420,650	442,893	22,243	5.3%
Expenses:						
Personnel	1,105,830	407,171	409,900	437,018	27,118	6.6%
Operating	6,026	2,573	10,750	5,875	(4,875)	-45.3%
Capital/Technology	-	-	-	-	-	
Total	1,111,856	409,744	420,650	442,893	22,243	5.3%



County Treasurer's Office

Office Description:

The County Treasurer collects and distributes the property taxes and prepares reports for the State Treasurer, maintains bank accounts for the various county funds and conducts tax sales on property for which the taxes have not been paid. The Treasurer's office is also home to the Motor Vehicle department where you can register your car or other motorized vehicles.

FY21 Budgetary Goals:

1. **Goal:** Increase Revenue
Measurable outcome: Process more Motor Vehicle documents
2. **Goal:** Minimize wait time in line
Measurable outcome: Reduced wait time
3. **Goal:** Cross train all staff
Measurable outcome: 100% staff trained

Accomplishments in FY20:

- Processed 29,319 motor vehicle titles in 11 months
- Processed 152,810 motor vehicle registrations in 11 months
- Accomplished transactions with 14 FTE employees. (11 Clerk II's, 2 Deputies and the Treasurer).

Budget Highlights for FY21:

- Increase in budgeted revenues of \$84,850 or 7.0% compared to FY20 due to increased motor vehicle registration fees
- Increase in budgeted expenses of \$109,962 or 7.2% compared to FY20 mainly due to annual salary and benefits increases

County Treasurer's Office Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	1,363,665	1,404,590	1,209,195	1,294,745	85,550	7.1%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	791	493	1,075	375	(700)	-65.1%
Other Financing Sources	-	-	-	-	-	
Total	1,364,456	1,405,083	1,210,270	1,295,120	84,850	7.0%
Expenses:						
Personnel	1,111,114	1,118,400	1,337,682	1,446,289	108,607	8.1%
Operating	118,074	192,693	156,015	157,370	1,355	0.9%
Capital/Technology	23,442	22,841	27,300	27,300	-	0.0%
Total	1,252,630	1,333,934	1,520,997	1,630,959	109,962	7.2%



Veterans Affairs Department

Department Description:

The department assists all Johnson County residents who served in the armed forces of the United States and their relatives, beneficiaries, and dependents in receiving from the United States and Iowa, 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 Program

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

FY21 Budgetary Goals:

1. **Goal:** Replace worn out bricks at memorial site
Measurable outcome: Customer satisfaction
2. **Goal:** connect Veterans to long-term federal & state programs while reducing dependency on temporary county relief
Measurable outcome: Continued revenue from federal and state dollars into the county reduced county expenditures.

Accomplishments in FY20:

- Presented “Let’s Talk: Today’s Veteran” to Veterans and county staff
- Coordinated the largest Veterans event in the area: “Veterans Appreciation Tailgate” at Kinnick Stadium for Veterans and family members
- Appointed as Iowa Association of County Veteran Service District 1 Director and Resolutions Chairperson
- Completed over 500 Federal, State, & County Veteran Affairs related applications
- Attributed to \$24,178,000 in Federal VA Benefit Revenue to Johnson County as a result in filing for various VA benefits, \$21,000.00 in State Grants, \$7950.00 in Contributions from other government agencies, and \$3600.00 in private donations

Budget Highlights for FY21:

- Decrease in budgeted revenues of \$6,500 or 39.4% compared to FY20 due to fewer donations and reduced reimbursement from other governments
- Increase in budgeted expenditures of \$6,239 or 3.0% compared to FY20 due to annual salary and benefits increases

Veterans Affairs Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	12,475	15,750	14,000	10,000	(4,000)	-28.6%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	6,075	7,150	2,500	-	(2,500)	
Other Financing Sources	-	-	-	-	-	
Total	18,550	22,900	16,500	10,000	(6,500)	-39.4%
Expenses:						
Personnel	101,646	107,367	111,458	116,447	4,989	4.5%
Operating	57,419	60,672	96,025	97,275	1,250	1.3%
Capital/Technology	-	-	-	-	-	
Total	159,065	168,039	207,483	213,722	6,239	3.0%

OTHER COUNTY DEPARTMENTS



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Central Services Department

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

Budget Highlights for FY21:

- Increase in budgeted revenues of \$1,450,890 or 2.9% compared to FY20 due to increased property tax revenues
- Increase in budgeted personnel expenses of \$41,628 or 68.8% compared to FY20 mainly due to new non-bargaining pay plan and increase for payout of sick leave
- Decrease in budgeted operations expenses of \$829,874 or 44.0% compared to FY20 mainly due to payoff off of City of Shueyville road construction loan in FY20

Central Services Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	25,466,106	28,068,610	29,095,111	30,649,614	1,554,503	5.3%
Intergovernmental	1,841,006	1,840,737	1,805,359	1,653,941	(151,418)	-8.4%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	761,868	1,479,642	510,300	760,300	250,000	49.0%
Miscellaneous	664,714	280,310	277,350	374,436	97,086	35.0%
Other Financing Sources	13,276,000	15,040,605	17,839,000	17,539,719	(299,281)	-1.7%
Total	42,009,694	46,709,904	49,527,120	50,978,010	1,450,890	2.9%
Expenses:						
Personnel	419,209	440,102	351,200	592,828	241,628	68.8%
Operating	544,287	681,887	1,884,655	1,054,781	(829,874)	-44.0%
Capital/Technology	-	-	-	-	-	
Total	963,496	1,121,989	2,235,855	1,647,609	(588,246)	-26.3%

Historic Poor Farm Department

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

The plan can be found here: https://www.johnson-county.com/dept_poorfarm.aspx?id=21099

Budget Highlights for FY21:

- Increase in budgeted revenues of \$500 or 2.3% compared to FY20 due to new budget item for rental of Historic Poor Farm buildings
- Increase in budgeted capital expenditures of \$189,410 or 38.9% compared to FY20 due to increased project costs

Historic Poor Farm Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	17,000	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	21,725	19,640	22,000	22,500	500	2.3%
Miscellaneous	-	4,024	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	38,725	23,664	22,000	22,500	500	2.3%
Expenses:						
Personnel	-	-	-	-	-	
Operating	-	-	-	-	-	
Capital/Technology	218,009	604,288	487,290	676,700	189,410	38.9%
Total	218,009	604,288	487,290	676,700	189,410	38.9%

Court Services – County Attorney

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

Budget Highlights for FY21:

- No change in the budgeted revenues from FY20
- No change in the budgeted expenditures from FY20

Court Services-County Attorney Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY20230 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	6,500	5,662	4,000	4,000	-	0.0%
Use of Money & Property	-	-	-	-	-	
Miscellaneous	162	518	500	500	-	0.0%
Other Financing Sources	-	-	-	-	-	
Total	6,662	6,180	4,500	4,500	0	0.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	159,032	176,910	223,850	223,850	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	159,032	176,910	223,850	223,850	-	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 FY21:

- No change in budgeted revenues from FY20
- No change in budgeted expenditures from FY20

Court Services-County Sheriff Department Financial Summary Table:

	FY2018	FY2019	FY2020	FY2021	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	-	-	-	-	0	
Expenses:						
Personnel	-	-	-	-	-	
Operating	27,505	12,415	44,200	44,200	-	0.0%
Capital/Technology	-	-	-	-	-	
Total	27,505	12,415	44,200	44,200	-	0.0%

General Basic Block Grants Department

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

Social Services block grants: http://www.johnson-county.com/dept_soc_ser.aspx?id=17552

Economic Development & Quality of Life block grants:
http://www.johnson-county.com/dept_finance.aspx?id=8926

Budget Highlights for FY21:

- No change in budgeted revenues from FY20
- Increase in budgeted expenses of \$221,429 or 3.4% compared to FY20 mainly due to increased cost of Joint Emergency Communication Center (JECC)

General Basic Block Grants Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	2,500	7,000	10,000	10,000	-	0.0%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	2,500	7,000	10,000	10,000	0	0.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	5,952,110	6,428,585	6,518,298	6,739,727	221,429	3.4%
Capital/Technology	-	-	-	-	-	
Total	5,952,110	6,428,585	6,518,298	6,739,727	221,429	3.4%

General Supplemental Block Grants Department

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

Budget Highlights for FY21:

- Increase in budgeted revenues by \$620,023 or 21.0% compared to FY20 due to higher tax revenues
- Decrease in budgeted expenses of \$468,740 or 100% compared to FY20 due to end of Joint Emergency Communications Center building bond debt service payment

General Supplemental Block Grants Department Financial Summary Table:

	FY2017	FY2018	FY2019	FY2020	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	3,832,446	1,664,429	1,775,713	2,303,888	528,175	29.7%
Intergovernmental	239,966	98,726	102,113	113,961	11,848	11.6%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	1,400,000	800,000	1,070,000	1,150,000	80,000	7.5%
Total	5,472,412	2,563,155	2,947,826	3,567,849	620,023	21.0%
Expenses:						
Personnel	-	-	-	-	-	
Operating	-	-	-	-	-	
Debt Service	468,933	451,846	468,740	-	(468,740)	0.0%
Total	468,933	451,846	468,740	-	(468,740)	-100.0%

Behavioral Services Department

The Behavioral Services Department (previously named Institutional Accounts) expends resources for dual diagnosis and substance abuse inpatient residential treatment and court related services.

Budget Highlights for FY21:

- No budgeted revenues in FY21
- Increase in budgeted expenditures of \$161,600 or 119% compared to FY20 due to the addition of treatment expenses moved from General; Basic Block Grants department

Behavioral Services Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	-	-	-	-	0	
Expenses:						
Personnel	-	-	-	-	-	
Operating	35,454	36,928	135,100	296,700	161,600	119.6%
Capital/Technology	-	-	-	-	-	
Total	35,454	36,928	135,100	296,700	161,600	119.6%

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 FY21:

- Increase in budgeted revenues by \$5,000 or 4.8% compared to FY20 due to more premium credits
- Increase in budgeted expenditures of \$20,000 or 1.8% compared to FY20 due to higher premiums

Insurance Department Financial Summary Table:

	FY2018	FY2019	FY2020	FY2021	\$	%
	Actual	Actual	Budget	Adopted Budget	Change	Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	142,124	84,643	105,000	110,000	5,000	4.8%
Other Financing Sources	-	-	-	-	-	
Total	142,124	84,643	105,000	110,000	5,000	4.8%
Expenses:						
Personnel	-	-	-	-	-	
Operating	951,706	905,148	1,130,000	1,150,000	20,000	1.8%
Capital/Technology	-	-	-	-	-	
Total	951,706	905,148	1,130,000	1,150,000	20,000	1.8%

Juvenile Justice Court Services Department

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

Budget Highlights for FY21:

- Increase in budgeted revenues of \$3,500 or 1.8% compared to FY20 due to an expected increase in court reimbursements
- Increase in budgeted expenses of \$35,420 or 4.5% compared to FY20 due to more expected detention expenses

Juvenile Justice Court Services Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	200	336	2,500	6,000	3,500	1.8%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	200	336	2,500	6,000	3,500	
Expenses:						
Personnel	-	-	-	-	-	
Operating	578,912	663,743	784,215	819,635	35,420	4.5%
Capital/Technology	-	-	-	-	-	
Total	578,912	663,743	784,215	819,635	35,420	4.5%

Juvenile Crime Prevention Department

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

Budget Highlights for FY21:

- Decrease in budgeted revenues of \$5,000 or 33.3% compared to FY20 due to reduced decategorization funding
- Decrease in budgeted expenses of \$3,000 or 0.8% compared to FY20 due to reduced funding to Juvenile Justice Youth Development program

Juvenile Crime Prevention Department Financial Summary Table:

	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Adopted Budget	\$ Change	% Change
Revenues:						
Property Tax	-	-	-	-	-	
Intergovernmental	25,857	35,390	15,000	10,000	(5,000)	-33.3%
Licenses & Permits	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Use of Money & Property	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	
Total	25,857	35,390	15,000	10,000	(5,000)	-33.3%
Expenses:						
Personnel	-	-	-	-	-	
Operating	333,694	307,346	357,500	354,500	(3,000)	-0.8%
Capital/Technology	-	-	-	-	-	
Total	333,694	307,346	357,500	354,500	(3,000)	-0.8%

SUPPLEMENTAL INFORMATION



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FINANCIAL POLICIES

The Johnson County Board of Supervisors approved the financial policies shown below. Policies are reviewed and approved annually. The following policies were reviewed and adopted on June 19, 2019.

Johnson County Capital Improvement Budget Policy

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

Johnson County Accounting, Auditing, and Financial Reporting Policy

1. The County will maintain an accounting system that will enable the presentation of financial statements in conformity with accounting principles generally accepted in the United States of America.
2. The County will obtain an annual audit of its financial statements in accordance with auditing standards generally accepted in the United States of America, Chapter 11.6 of the Code of Iowa, and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. The County will utilize an independent auditor (either the State Auditor or a private auditing firm), that will be evaluated at a minimum of every five years and selected on a competitive basis. The financial results will be published annually in the Comprehensive Annual Financial Report (CAFR).
3. The independent audit will be reviewed annually by the Finance Committee and be placed on the Board of Supervisors agenda for discussion/action.
4. Effective internal control procedures will be maintained by County elected officials and department heads and annually reviewed by the County's independent auditor.
5. At least once every five years, the Finance Committee and Board of Supervisors will review capitalization threshold policies.
6. Annually, County elected officials and department heads will perform a physical inventory of all capital assets and forward the results to the County Auditor for compilation.
7. The Finance Administrator will review monthly budget reports and make monthly reports to the Board of Supervisors.

Johnson County Budget & Financial Management Policy

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

Johnson County Cash Handling Policy

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

Johnson County Cash Management Policy

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

Johnson County Debt Policy

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

Johnson County Investment Policy

Scope of Investment Policy

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

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

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

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

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

Delegation of Authority

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

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

Johnson County Investment Policy (continued)

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

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

Objectives of the Investment Policy

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

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

Prudence

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

Instruments Eligible for Investment

Assets of Johnson County may be deposited in the following:
Interest bearing savings, money market, and checking accounts at any bank, savings and loan association, or credit union in the State of Iowa

Johnson County Investment Policy (continued)

Each financial institution shall be properly declared as a depository by the governing body of Johnson County. Deposits in any financial institution shall not exceed the amount approved by the governing body of Johnson County.

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

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

Investment Maturity Limitations

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

All investments are further subject to following investment maturity limitations:

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

Johnson County Investment Policy (continued)

Diversification

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

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

Custody and Safekeeping

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

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

Investment Policy Review and Amendment

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

Johnson County Capital Asset Capitalization and Threshold Policy

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

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

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

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

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

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

Johnson County Capital Asset Capitalization and Threshold Policy (continued)

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

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

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

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

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

Johnson County **Capital Asset Capitalization and Threshold Policy (continued)**

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

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

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

Depreciation Method for Capital Assets

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

Formula = Historical cost/Estimated Useful Life

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

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

Estimated Useful Lives of Capital Assets

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

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

Johnson County Capital Asset Capitalization and Threshold Policy (continued)

Retroactive Reporting

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

Johnson County will not retroactively report the following intangible assets:

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

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

Johnson County Fund Balance Policy

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

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

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

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

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

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

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

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

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

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

Fund Balance Classification:

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

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

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

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

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

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

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

Assigned fund balance includes all remaining amounts (except for negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed and amounts in the general fund that are

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

intended to be used for a specific purpose. However, governments should not report an assignment for an amount to a specific purpose if the assignment would result in a deficit in unassigned fund balance.

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

Fund Type Definitions:

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

Johnson County Financial Reserve Policy

1. Unassigned General Fund balances will be maintained at a level to ensure sufficient cash flow throughout the fiscal year. Unassigned General Fund balances will not dip below 15% of taxes levied. Unassigned General 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
Financial Reserve Policy (continued)

Johnson County Terms:

General Fund = General Basic + General Supplemental funds

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

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 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.

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.
- 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.

- 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.

- 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.

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.

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.
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.
- 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 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.

STATE BUDGET FORM

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2020 - June 30, 2021

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: 3/9/2020 Meeting Time: 05:30 PM Meeting Location: Boardroom, Johnson County Administration Building

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

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

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

County Website (if available)
johnson-county.com

County Telephone Number
(319) 356-6000

		Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	64,038,533	62,344,725	60,092,118	3.23
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,954,069	1,929,964	1,952,222	
Net Current Property Taxes	4	62,084,464	60,414,761	58,139,896	
Delinquent Property Tax Revenue	5	0	0	11,568	
Penalties, Interest & Costs on Taxes	6	329,000	329,000	411,188	
Other County Taxes/TIF Tax Revenues	7	886,388	876,100	969,233	-4.37
Intergovernmental	8	24,541,015	23,195,921	23,126,979	
Licenses & Permits	9	852,679	842,999	739,473	
Charges for Service	10	4,895,667	4,813,698	5,014,341	
Use of Money & Property	11	1,386,688	1,930,338	1,869,972	
Miscellaneous	12	2,131,943	1,691,043	639,744	
Subtotal Revenues	13	97,107,844	94,093,860	90,922,394	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	19,889,719	21,832,000	19,732,000	
Operating Transfers In	15	18,332,635	17,191,786	15,267,738	
Proceeds of Fixed Asset Sales	16	24,000	222,000	18,461	
Total Revenues & Other Sources	17	135,354,198	133,339,646	125,940,593	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	28,642,613	27,312,317	24,310,814	8.54
Physical Health and Social Services	19	14,258,969	12,795,366	11,229,588	12.68
Mental Health, ID & DD	20	6,401,588	7,868,986	5,503,710	7.85
County Environment and Education	21	6,447,248	6,192,152	5,486,791	8.40
Roads & Transportation	22	10,775,271	10,653,012	9,617,854	5.85
Government Services to Residents	23	3,348,987	2,854,874	2,843,179	8.53
Administration	24	11,207,999	11,268,875	8,530,194	14.63
Nonprogram Current	25	165,700	52,790	5,487	449.53
Debt Service	26	20,458,257	22,003,725	20,760,427	-0.73
Capital Projects	27	23,915,801	31,408,294	16,340,695	20.98
Subtotal Expenditures	28	125,622,433	132,410,391	104,628,739	
Other Financing Uses:					
Operating Transfers Out	29	18,332,635	17,191,786	15,267,738	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	143,955,068	149,602,177	119,896,477	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
Beginning Fund Balance - July 1,	33	33,950,229	50,212,760	44,168,644	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,410,740	10,346,195	22,256,268	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	7,063,528	7,236,780	8,210,108	
Fund Balance - Unassigned	39	11,875,091	16,367,254	19,746,384	
Total Ending Fund Balance - June 30,	40	25,349,359	33,950,229	50,212,760	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	57,500,504	Urban Areas: 6.34581 Rural Areas: 10.12090 Any special district tax rates not included.			
Rural Only Levies*:	6,538,029				
Special District Levies*:	0				
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	678,543				

Explanation of any significant items in the budget:

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY
Fiscal Year July 1, 2020 - June 30, 2021

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: 2/20/2020 Meeting Time: 09:00 AM Meeting Location: Boardroom, Johnson County Admin. Building, 913 S. Dubuque St., Iowa City, IA
Contact Person: Dana Aschenbrenner, Finance Administrator 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) County Telephone Number
johnson-county.com (319) 356-6000

		Current Year Certified Property Tax FY 2019/2020	Budget Year Effective Property Tax FY 2020/2021	Budget Year Proposed Maximum Property Tax FY 2020/2021	Proposed Percentage Change
Taxable Valuations-General Services	1	8,431,982,633	8,868,859,859	8,868,859,859	
Requested Tax Dollars-General Basic	2	29,511,954		31,041,006	
Requested Tax Dollars-General Supplemental	3	1,832,461		2,375,930	
Requested Tax Dollars-General Services Total	4	31,344,415	31,344,415	33,416,936	6.61
Estimated Tax Rate-General Services	5	3.71732	3.53421	3.76790	
Taxable Valuations-Rural Services	6	1,735,613,576	1,757,453,112	1,757,453,112	
Requested Tax Dollars-Rural Basic	7	6,390,985		6,634,548	
Requested Tax Dollars-Rural Supplemental	8	0		0	
Requested Tax Dollars-Rural Services Total	9	6,390,985	6,390,985	6,634,548	3.81
Estimated Tax Rate-Rural Services	10	3.68226	3.63650	3.77509	

Explanation of significant increases in the budget (explanation required if Proposed Percentage Change is greater than 2%):

General Basic-Providing for the operational support of the county's Access Center, increases for employees cost of living increases, merit increases, increases for employee health insurance, and increases for an additional 7 full-time new employee positions. General Supplemental-Providing for increased elections activity and a higher inter-fund transfer out to the General Basic fund. Rural Basic-Providing for increases in rural residents local library usage, increased monies transferred to Secondary Roads for rural roads maintenance, animal shelter billings, and payroll and benefit increases for Soil & Water Coordinator and a Patrol Deputy.

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

www.facebook.com/johnsoncountyiowa www.twitter.com/johnsoncountyiowa

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.

PROPOSED BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2020/2021 Capital Projects	Debt Service	Permanent	TOTALS Budget 2020/2021	TOTALS Re-Est 2019/2020	TOTALS Actual 2018/2019	
Taxes Levied on Property	1	33,071,389	11,387,663		19,579,481		64,038,533	62,344,725	60,092,118	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	990,035	376,202		587,832		1,954,069	1,929,964	1,952,222	3
Net Current Property Taxes	4	32,081,354	11,011,461		18,991,649		62,084,464	60,414,761	58,139,896	4
Delinquent Property Tax Revenue	5	0	0		0		0	0	11,568	5
Penalties, Interest & Costs on Taxes	6	329,000					329,000	329,000	411,188	6
Other County Taxes/TIF Tax Revenues	7	543,148	157,395	0	185,845	0	886,388	876,100	969,233	7
Intergovernmental	8	9,646,454	10,211,440	3,750,000	933,121	0	24,541,015	23,195,921	23,126,979	8
Licenses & Permits	9	847,879	4,800	0	0	0	852,679	842,999	739,473	9
Charges for Service	10	4,867,667	28,000	0	0	0	4,895,667	4,813,698	5,014,341	10
Use of Money & Property	11	806,200	434,423	133,500	0	12,565	1,386,688	1,930,338	1,869,972	11
Miscellaneous	12	1,984,451	107,492	40,000	0	0	2,131,943	1,691,043	639,744	12
Subtotal Revenues	13	51,106,153	21,955,011	3,923,500	20,110,615	12,565	97,107,844	94,093,860	90,922,394	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	18,689,719	0	1,200,000	0	0	19,889,719	21,832,000	19,732,000	14
Operating Transfers In	15	1,143,750	6,948,573	10,240,312	0	0	18,332,635	17,191,786	15,267,738	15
Proceeds of Fixed Asset Sales	16	24,000	0	0	0	0	24,000	222,000	18,461	16
Total Revenues & Other Sources	17	70,963,622	28,903,584	15,363,812	20,110,615	12,565	135,354,198	133,339,646	125,940,593	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	28,309,512	333,101			0	28,642,613	27,312,317	24,310,814	18
Physical Health and Social Services	19	14,258,969	0			0	14,258,969	12,795,366	11,229,588	19
Mental Health, ID & DD	20	442,893	5,958,695			0	6,401,588	7,868,986	5,503,710	20
County Environment and Education	21	5,165,110	1,282,138			0	6,447,248	6,192,152	5,486,791	21
Roads & Transportation	22	0	10,775,271			0	10,775,271	10,653,012	9,617,854	22
Government Services to Residents	23	3,276,827	72,160			0	3,348,987	2,854,874	2,843,179	23
Administration	24	11,207,999	0			0	11,207,999	11,268,875	8,530,194	24
Nonprogram Current	25	165,700	0			0	165,700	52,790	5,487	25
Debt Service	26	0	0		20,458,257	0	20,458,257	22,003,725	20,760,427	26
Capital Projects	27	511,000	7,867,737	15,537,064		0	23,915,801	31,408,294	16,340,695	27
Subtotal Expenditures	28	63,338,010	26,289,102	15,537,064	20,458,257	0	125,622,433	132,410,391	104,628,739	28
Other Financing Uses:										
Operating Transfers Out	29	13,053,685	5,278,950	0	0	0	18,332,635	17,191,786	15,267,738	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	76,391,695	31,568,052	15,537,064	20,458,257	0	143,955,068	149,602,177	119,896,477	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,428,073	-2,664,468	-173,252	-347,642	12,565	-8,600,870	-16,262,531	6,044,116	32
Beginning Fund Balance - July 1, 2020	33	17,830,413	7,995,219	7,514,429	597,642	12,526	33,950,229	50,212,760	44,168,644	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	5,330,751	277,649	250,000	0	6,410,740	10,346,195	22,256,268	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	7,063,528	0	0	7,063,528	7,236,780	8,210,108	38
Fund Balance - Unassigned	39	11,850,000	0	0	0	25,091	11,875,091	16,367,254	19,746,384	39
Total Ending Fund Balance - June 30,	40	12,402,340	5,330,751	7,341,177	250,000	25,091	25,349,359	33,950,229	50,212,760	40

Proposed tax rate per \$1,000 valuation for County purposes: 6.34581 urban areas; 10.1209 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2020 - June 30, 2021

County Number: 52 County Name: JOHNSON COUNTY Date Adopted: 3/19/2020

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any. For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.
Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis

CASH

County MHDS Fund Levy Dollars (cannot exceed statutory max)

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
						4,900,305
A. Countywide Levies:	1		8,868,859,859		8,777,140,884	
General Basic	2	31,041,006		3.50000		30,719,993
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	31,041,006				30,719,993
Emerg Mgmt Dollars Included Above in Gen Basic-info Only for Tax Statement	5	4,169,772				4,126,661
General Supplemental	6	2,375,930		0.26790		2,351,398
Emerg Mgmt Dollars Included Above in Gen Supp-info Only for Tax Statement	7	0				0
County MHDS Fund (from certification above)	8	4,900,305		0.55253		4,849,634
Debt Service (from Form 703 col. T Countywide total)	9	19,765,287	9,758,784,514	2.02538	9,667,065,539	19,579,481
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	58,082,528		6.34581		57,500,504
B. All Rural Services Only Levies:	13		1,757,453,112		1,731,887,029	
Rural Services Basic	14	6,634,548		3.77509		6,538,029
Rural Services Supplemental	16	0		0.00000		0
Unified Law Enforcement	17	0		0.00000		0
Other	18	0		0.00000		0
Other	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	6,634,548		3.77509		6,538,029
Subtotal Countywide/All Rural Services (A + B)	21	64,717,076		10.12080		64,038,533
C. Special District Levies:						
Flood & Erosion	22	0		0.00000		0
Voted Emergency Medical Services (partial county)	23	0		0.00000		0
Other	24	0		0.00000		0
Other	25	0		0.00000		0
Other	26	0		0.00000		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	64,717,076				64,038,533

Compensation Schedule for FY 2020/2021

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	155,905		
Auditor	113,114	1	Iowa City Press Citizen
Recorder	113,114	2	Solon Economist
Treasurer	113,114	3	North Liberty Leader
Sheriff	158,552	4	The News
Supervisors	84,836	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)

(County Auditor)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification)

TOWNSHIP EMERGENCY SERVICES LEVIES

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

REVENUES DETAIL

County Name: JOHNSON COUNTY

County No: 52

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	County MHD&S Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2020/2021	Re-Est 2019/2020	Actual 2018/2019
TAXED LEVIED ON PROPERTY	1	30,719,993	2,351,396		4,849,634	6,538,029	0		0				64,038,533	62,344,725	60,092,118
Less: Uncoll. Del. Taxes Levy Year	2	0	0		0	0	0		0				0	0	0
Less: Credits to Taxpayers	3	917,978	72,057		144,918	231,284	0		0				1,954,069	1,929,964	1,952,222
1000 Net Current Property Taxes	4	29,802,015	2,279,339		4,704,716	6,306,745	0		0				62,084,464	60,414,761	58,139,896
1010 Delinq. Property Tax Revenue	5	0	0		0	0	0		0				0	0	11,568
11XX Penalties, Int, & Costs on Taxes	6	329,000											329,000	329,000	411,188
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	197,586	15	0	10,075	130	0		0				207,845	155,801	278,801
13XX Voter Approved Local Option Taxes	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14XX Gambling Taxes	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15XX TIF Tax Revenues	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16XX Utility Tax Replacement Excise Taxes	11	321,013	24,534		50,671	96,519	0		0				678,543	720,299	690,432
17XX Taxes Collected for Other Governments	11B	0	0		0	0	0		0				0	0	0
Subtotal	12	518,599	24,549	0	60,746	96,649	0	0	0	185,845	0	0	886,388	876,100	969,233
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	0	0	0	0	0	6,168,297	0	0	0	0	0	6,168,297	5,857,076	6,221,693
21XX State Replacements Against Levied Taxes	14	917,978	72,057		144,918	231,284	0		0				1,954,069	1,929,964	1,952,222
22XX Other State Tax Replacements	15	547,463	41,904	0	86,506	34,913	0	0	0	345,289	0	0	1,056,075	1,436,093	1,446,026
23XX, 24XX State/Federal Pass-Thru Revenues	16	2,061,591	0	0	0	0	1,335,000	195,000	2,000,000	0	0	0	5,591,591	4,145,722	2,634,430
25XX Contributions from Other Intergovernmental Units	17	4,856,646	0	0	815,855	0	1,003,406	0	1,750,000	0	0	0	8,425,907	7,187,196	6,500,533
26XX, 27XX State Grants and Entitlements	18	1,071,815	6,000	0	0	0	23,600	31,476	0	0	0	0	1,132,891	1,120,295	1,417,505
28XX Federal Grants and Entitlements	19	6,000	0	0	0	0	0	122,260	0	0	0	0	128,260	1,441,575	2,858,273
29XX Payments in Lieu of Taxes	20	65,000	0	0	0	0	18,925	0	0	0	0	0	83,925	78,000	96,293
Subtotal (lines 13 - 20)	21	9,526,493	119,961	0	1,047,279	266,197	8,549,228	348,736	3,750,000	933,121	0	0	24,541,015	23,195,921	23,126,975
30XX Licenses & Permits	22	847,879	0	0	0	0	4,800	0	0	0	0	0	852,679	842,999	739,473
40XX, 50XX Charges for Service	23	4,862,592	5,075	0	0	0	0	28,000	0	0	0	0	4,895,667	4,813,698	5,014,341
60XX Use of Money & Property	24	806,200	0	0	0	0	0	434,423	133,500	0	12,565	1,386,688	1,930,338	1,869,972	
80XX Miscellaneous	25	1,838,751	145,700	0	0	10,000	67,992	29,500	40,000	0	0	0	2,131,943	1,691,043	639,744
Total Revenues	26	48,531,529	2,574,624	0	5,812,741	6,679,591	8,622,020	840,659	3,923,500	20,110,615	12,565	0	97,107,844	94,093,860	90,922,394
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27		0	0			1,496,620	173,003	10,240,312	0	0	0	11,909,935	11,492,847	9,725,402
9020 From Rural Services Basic	28						5,278,950	0	0	0	0	0	5,278,950	5,213,349	5,042,336
90xx From Other Budgetary Funds	29	1,143,750	0	0	0	0	0	0	0	0	0	0	1,143,750	485,590	500,000
Subtotal (lines 27- 29)	30	1,143,750	0	0	0	0	6,775,570	173,003	10,240,312	0	0	0	18,332,635	17,191,786	15,267,738
91XX Proceeds/Gen Long-Term Debt	31	17,539,719	1,150,000	0	0	0	0	0	1,200,000	0	0	0	19,889,719	21,832,000	19,732,000
92XX Proceeds/Gen Capital Asset Sales	32	24,000	0	0	0	0	0	0	0	0	0	0	24,000	222,000	18,461
Total Revenues and Other Sources	33	67,238,998	3,724,624	0	5,812,741	6,679,591	15,397,590	1,013,662	15,363,812	20,110,615	12,565	0	135,354,198	133,339,646	125,940,593
Beginning Fund Balance - July 1, N/A	34	16,367,254	1,463,159	0	1,635,628	407,098	4,945,310	1,007,183	7,514,429	597,642	12,526	0	33,950,229	50,212,760	44,168,644
Total Resources	35	83,606,252	5,187,783	0	7,448,369	7,086,689	20,342,900	2,020,845	22,878,241	20,708,257	25,091	0	169,304,427	183,552,406	170,109,237

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
County Name: JOHNSON COUNTY
County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
LAW ENFORCEMENT PROGRAM												
1000 - Uniformed Patrol Services	1	3,970,557	0	0	114,929	0	0	165,000	0	4,250,486	3,975,634	3,644,219
1010 - Investigations	2	885,347	13,950	0	0	0	0	35,000	0	934,297	923,818	801,364
1020 - Unified Law Enforcement	3	0	0	0	0	0	0	0	0	0	0	0
1030 - Contract Law Enforcement	4	168,237	0	0	0	0	0	0	0	168,237	164,887	49,486
1040 - Law Enforcement Communications	5	100,338	0	0	0	0	0	0	0	100,338	100,338	88,739
1050 - Adult Correctional Services	6	5,655,502	0	0	0	0	0	0	0	5,655,502	5,504,630	5,069,343
1060 - Administration	7	1,151,128	30,000	0	0	0	0	0	0	1,181,128	1,191,714	1,222,223
Subtotal	8	11,931,109	43,950	0	114,929	0	0	200,000	0	12,289,988	11,861,021	10,875,374
LEGAL SERVICES PROGRAM												
1100 - Criminal Prosecution	9	3,683,646	84,500	0	0	0	0	7,500	0	3,775,646	3,546,647	2,649,523
1110 - Medical Examiner	10	1,199,149	600	0	0	0	0	0	0	1,199,749	1,134,753	800,524
1120 - Child Support Recovery	11	0	250	0	0	0	0	0	0	250	250	0
Subtotal	12	4,882,795	85,350	0	0	0	0	7,500	0	4,975,645	4,681,650	3,450,047
EMERGENCY SERVICES												
1200 - Ambulance Services	13	5,117,218	0	0	0	0	0	0	0	5,117,218	4,804,916	4,457,046
1210 - Emergency Management	14	4,169,772	0	0	10,672	0	0	0	0	4,180,444	3,986,639	3,775,301
1220 - Fire Protection & Rescue Services	15	0	0	0	0	0	0	0	0	0	0	0
1230 - E911 Service Board	16	0	0	0	0	0	0	0	0	0	0	0
Subtotal	17	9,286,990	0	0	10,672	0	0	0	0	9,297,662	8,791,555	8,232,347
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM												
1400 - Physical Operations	18	0	3,000	0	0	0	0	0	0	3,000	3,000	2,259
1410 - Research & Other Assistance	19	0	18,700	0	0	0	0	0	0	18,700	18,700	11,873
1420 - Bailiff Services	20	477,395	0	0	0	0	0	0	0	477,395	466,490	443,348
Subtotal	21	477,395	21,700	0	0	0	0	0	0	499,095	488,190	457,480
COURT PROCEEDINGS PROGRAM												
1500 - Juries & Witnesses	22	0	20,400	0	0	0	0	0	0	20,400	20,400	18,013
1510 - (Reserved)	23											
1520 - Detention Services	24	0	44,200	0	0	0	0	0	0	44,200	44,200	12,415
1530 - Court Costs	25	0	4,350	0	0	0	0	0	0	4,350	4,350	572
1540 - Service of Civil Papers	26	647,638	29,000	0	0	0	0	0	0	676,638	621,736	592,703
Subtotal	27	647,638	97,950	0	0	0	0	0	0	745,588	690,686	623,703
JUVENILE JUSTICE ADMINISTRATION PROGRAM												
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0	0	0	0	0
1610 - Juvenile Representation Services	29	0	734,000	0	0	0	0	0	0	734,000	700,236	582,365
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	100,635	0	0	0	0	0	0	100,635	98,979	89,498
Subtotal	31	0	834,635	0	0	0	0	0	0	834,635	799,215	671,863
Total - Public Safety & Legal Services	32	27,225,927	1,083,585	0	125,601	0	0	207,500	0	28,642,613	27,312,317	24,310,814

SERVICE AREA 3
 PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: JOHNSON COUNTY
 County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1	2,361,621	0	0	0	0	0	0	0	2,361,621	2,317,769	2,032,845
3010 - Communicable Disease Prevention & Control Services	2	659,347	0	0	0	0	0	0	0	659,347	670,067	562,038
3020 - Sanitation	3	893,126	0	0	0	0	0	0	0	893,126	841,552	724,824
3040 - Health Administration	4	1,233,875	0	0	0	0	0	0	0	1,233,875	1,166,757	965,777
3050 - Support of Hospitals	5	0	0	0	0	0	0	0	0	0	0	0
Subtotal	6	5,147,969	0	0	0	0	0	0	0	5,147,969	4,996,145	4,285,484
SERVICES TO POOR PROGRAM												
3100 - Administration	7	536,186	0	0	0	0	0	0	0	536,186	504,766	248,852
3110 - General Welfare Services	8	1,860,511	0	0	0	0	0	0	0	1,860,511	1,805,369	1,735,100
3120 - Care in County Care Facility	9	0	0	0	0	0	0	0	0	0	0	0
Subtotal	10	2,396,697	0	0	0	0	0	0	0	2,396,697	2,310,135	1,983,952
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	139,722	0	0	0	0	0	0	0	139,722	133,483	130,209
3210 - General Services to Veterans	12	75,500	0	0	0	0	0	0	0	75,500	75,500	38,868
Subtotal	13	215,222	0	0	0	0	0	0	0	215,222	208,983	169,077
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14	271,429	0	0	0	0	0	0	0	271,429	245,020	235,950
3310 - Family Protective Services	15	231,486	0	0	0	0	0	0	0	231,486	227,900	227,900
3320 - Services for Disabled Children	16	0	0	0	0	0	0	0	0	0	0	0
Subtotal	17	502,915	0	0	0	0	0	0	0	502,915	472,920	463,850
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18	101,260	0	0	0	0	0	0	0	101,260	101,600	101,600
3410 - Other Social Services	19	5,515,746	0	0	0	0	0	0	0	5,515,746	4,385,483	3,972,751
3420 - Social Services Business Operations	20	0	0	0	0	0	0	0	0	0	0	0
Subtotal	21	5,617,006	0	0	0	0	0	0	0	5,617,006	4,487,083	4,074,351
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22	296,700	0	0	0	0	0	0	0	296,700	240,100	175,874
3510 - Preventive Services	23	82,460	0	0	0	0	0	0	0	82,460	80,000	77,000
Subtotal	24	379,160	0	0	0	0	0	0	0	379,160	320,100	252,874
TOTAL - PHYSICAL HEALTH & SOCIAL SERVICES	25	14,258,969	0	0	0	0	0	0	0	14,258,969	12,795,366	11,229,588

SERVICE AREA 4
 MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: JOHNSON COUNTY
 County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
SERVICES TO PERSONS WITH:												
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS												
400X - Information & Education Services	1	0	0	0	0	0	0	0	0	0	0	16,062
402X - Coordination Services	2	0	0	255,780	0	0	0	0	0	255,780	238,425	222,255
403X - Personal & Environ. Sprt	3	0	0	0	0	0	0	0	0	0	0	-430
404X - Treatment Services	4	0	0	0	0	0	0	0	0	0	0	0
405X - Vocational & Day Services	5	0	0	0	0	0	0	0	0	0	0	0
406X - Lic/Cert. Living Arrangements	6	0	0	0	0	0	0	0	0	0	0	0
407X - Inst/Hospital & Commit Services	7	0	0	94,875	0	0	0	0	0	94,875	93,185	85,813
Subtotal	8	0	0	350,655	0	0	0	0	0	350,655	331,610	323,700
42XX - INTELLECTUAL DISABILITY												
420X - Information & Education Services	9	0	0	0	0	0	0	0	0	0	0	0
422X - Coordination Services	10	0	0	26,350	0	0	0	0	0	26,350	32,250	29,053
423X - Personal & Environ. Sprt	11	0	0	0	0	0	0	0	0	0	0	0
424X - Treatment Services	12	0	0	0	0	0	0	0	0	0	0	0
425X - Vocational & Day Services	13	0	0	0	0	0	0	0	0	0	0	0
426X - Lic/Cert. Living Arrangements	14	0	0	0	0	0	0	0	0	0	0	0
427X - Inst/Hospital & Commit Services	15	0	0	0	0	0	0	0	0	0	0	0
Subtotal	16	0	0	26,350	0	0	0	0	0	26,350	32,250	29,053
43XX - OTHER DEVELOPMENTAL DISABILITIES												
430X - Information & Education Services	17	0	0	0	0	0	0	0	0	0	0	0
432X - Coordination Services	18	0	0	39,375	0	0	0	0	0	39,375	47,870	47,357
433X - Personal & Environ. Sprt	19	0	0	0	0	0	0	0	0	0	0	0
434X - Treatment Services	20	0	0	0	0	0	0	0	0	0	0	0
435X - Vocational & Day Services	21	0	0	0	0	0	0	0	0	0	0	0
436X - Lic/Cert. Living Arrangements	22	0	0	0	0	0	0	0	0	0	0	0
437X - Inst/Hospital & Commit Services	23	0	0	0	0	0	0	0	0	0	0	0
Subtotal	24	0	0	39,375	0	0	0	0	0	39,375	47,870	47,357
44XX - GENERAL ADMINISTRATION												
4411 - Direct Administration	25	132,294	0	399,475	0	0	0	0	0	531,769	499,525	467,361
4412 - Purchased Administration	26	0	0	0	0	0	0	0	0	0	0	0
4413 - Distrib to Regional Fiscal Agent	27	0	0	5,142,840	0	0	0	0	0	5,142,840	6,662,081	4,360,296
Subtotal	28	132,294	0	5,542,315	0	0	0	0	0	5,674,609	7,161,606	4,827,657
45XX - COUNTY PRVD CASE MGMT												
Subtotal	29	310,599	0	0	0	0	0	0	0	310,599	295,650	275,943
46XX - COUNTY PRVD SERVICES												
Subtotal	30	0	0	0	0	0	0	0	0	0	0	0
47XX - BRAIN INJURY												
470X - Information & Education Services	31	0	0	0	0	0	0	0	0	0	0	0
472X - Coordination Services	32	0	0	0	0	0	0	0	0	0	0	0
473X - Personal & Environ. Sprt	33	0	0	0	0	0	0	0	0	0	0	0
474X - Treatment Services	34	0	0	0	0	0	0	0	0	0	0	0
475X - Vocational & Day Services	35	0	0	0	0	0	0	0	0	0	0	0
476X - Lic/Cert. Living Arrangements	36	0	0	0	0	0	0	0	0	0	0	0
477X - Inst/Hospital & Commit Services	37	0	0	0	0	0	0	0	0	0	0	0
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0
Total - Mental Health, ID & DD	39	442,893	0	5,958,695	0	0	0	0	0	6,401,588	7,868,986	5,503,710

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
County Name: JOHNSON COUNTY
County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1	26,500	0	0	113,992	0	0	0	0	140,492	140,774	129,741
6010 - Weed Eradication	2	0	0	0	0	0	0	0	0	0	0	0
6020 - Solid Waste Disposal	3	0	0	0	40,800	0	0	0	0	40,800	25,800	34,050
6030 - Environmental Restoration	4	0	0	0	0	0	0	0	0	0	0	0
Subtotal	5	26,500	0	0	154,792	0	0	0	0	181,292	166,574	163,791
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	867,258	0	0	0	0	0	0	0	867,258	745,249	664,554
6110 - Maintenance & Operations	7	1,925,214	0	0	0	0	0	0	0	1,925,214	1,800,375	1,598,148
6120 - Recreation & Environmental Educ.	8	208,886	0	0	15,000	0	0	0	0	223,886	215,440	189,469
Subtotal	9	3,001,358	0	0	15,000	0	0	0	0	3,016,358	2,761,064	2,452,171
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10	0	0	0	179,646	0	0	0	0	179,646	152,016	139,116
6210 - Animal Bounties & State Apiarist Expenses	11	0	0	0	0	0	0	0	0	0	200	192
Subtotal	12	0	0	0	179,646	0	0	0	0	179,646	152,216	139,308
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13	1,262,177	0	0	8,542	0	0	0	0	1,270,719	1,256,058	1,068,641
6310 - Housing Rehabilitation & Develop.	14	680,000	0	0	0	0	0	0	0	680,000	654,800	654,800
6320 - Community Economic Development	15	65,000	0	0	0	0	0	0	0	65,000	135,000	56,000
Subtotal	16	2,007,177	0	0	8,542	0	0	0	0	2,015,719	2,045,858	1,779,441
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17	15,075	0	0	910,158	0	0	0	0	925,233	866,440	818,166
6410 - Historic Preservation	18	22,000	0	0	0	0	0	0	0	22,000	82,000	15,914
6420 - Fair & 4-H Clubs	19	93,000	0	0	0	0	0	0	0	93,000	103,000	103,000
6430 - Fairgrounds	20	0	0	0	0	0	0	0	0	0	0	0
6440 - Memorial Halls	21	0	0	0	0	0	0	0	0	0	0	0
6450 - Other Educational Services	22	0	0	0	14,000	0	0	0	0	14,000	15,000	15,000
Subtotal	23	130,075	0	0	924,158	0	0	0	0	1,054,233	1,066,440	952,080
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property	24	0	0	0	0	0	0	0	0	0	0	0
6510 - Buildings	25	0	0	0	0	0	0	0	0	0	0	0
6520 - Equipment	26	0	0	0	0	0	0	0	0	0	0	0
6530 - Public Facilities	27	0	0	0	0	0	0	0	0	0	0	0
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	5,165,110	0	0	1,282,138	0	0	0	0	6,447,248	6,192,152	5,486,791

SERVICE AREA 7
ROADS & TRANSPORTATION
County Name: JOHNSON COUNTY
County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM												
7000 - Administration	1	0	0	0	0	0	302,122	0	0	302,122	320,380	297,099
7010 - Engineering	2	0	0	0	0	0	1,627,409	0	0	1,627,409	1,562,415	1,188,672
Subtotal	3	0	0	0	0	0	1,929,531	0	0	1,929,531	1,882,795	1,485,771
ROADWAY MAINTENANCE PROGRAM												
7100 - Bridges & Culverts	4	0	0	0	0	0	367,999	0	0	367,999	393,464	58,476
7110 - Roads	5	0	0	0	0	0	4,990,323	0	0	4,990,323	5,124,362	4,054,712
7120 - Snow & Ice Control	6	0	0	0	0	0	431,079	0	0	431,079	350,527	784,223
7130 - Traffic Controls	7	0	0	0	0	0	318,591	0	0	318,591	387,217	264,953
7140 - Road Clearing	8	0	0	0	0	0	130,498	0	0	130,498	153,320	354,647
Subtotal	9	0	0	0	0	0	6,238,490	0	0	6,238,490	6,408,890	5,517,011
GENERAL ROADWAY EXPENDITURES PROGRAM												
7200 - New Equipment	10	0	0	0	0	0	990,000	0	0	990,000	990,000	923,394
7210 - Equipment Operations	11	0	0	0	0	0	1,526,750	0	0	1,526,750	1,280,827	1,596,351
7220 - Tools, Materials & Supplies	12	0	0	0	0	0	90,500	0	0	90,500	90,500	56,128
7230 - Real Estate & Buildings	13	0	0	0	0	0	0	0	0	0	0	39,199
Subtotal	14	0	0	0	0	0	2,607,250	0	0	2,607,250	2,361,327	2,615,072
MASS TRANSIT PROGRAM												
7300 - Air Transportation	15	0	0	0	0	0	0	0	0	0	0	0
7310 - Ground Transportation	16	0	0	0	0	0	0	0	0	0	0	0
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0
Total - Roads & Transportation	18	0	0	0	0	0	10,775,271	0	0	10,775,271	10,653,012	9,617,854

SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS
 County Name: JOHNSON COUNTY
 County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	0	1,254,008	0	0	0	0	0	0	1,254,008	802,428	918,459
8010 - Local Elections	2	0	0	0	0	0	0	0	0	0	146,376	96,204
8020 - Township Officials	3	6,600	0	0	0	0	0	0	0	6,600	7,600	4,105
Subtotal	4	6,600	1,254,008	0	0	0	0	0	0	1,260,608	956,404	1,018,768
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations & Licensing	5	1,170,157	0	0	0	0	0	0	0	1,170,157	1,070,170	938,066
8101 - Driver Licenses Services	6	0	0	0	0	0	0	0	0	0	0	0
8110 - Recording of Public Documents	7	846,062	0	0	0	0	0	72,160	0	918,222	828,300	886,345
Subtotal	8	2,016,219	0	0	0	0	0	72,160	0	2,088,379	1,898,470	1,824,411
Total - Government Services to Residents	9	2,022,819	1,254,008	0	0	0	0	72,160	0	3,348,987	2,854,874	2,843,179

SERVICE AREA 9
ADMINISTRATION
County Name: JOHNSON COUNTY
County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	4,332,953	1,350	0	0	0	0	0	0	4,334,303	3,946,317	3,032,024
9010 - Administrative Management Services	2	1,336,871	0	0	0	0	0	0	0	1,336,871	1,317,592	1,212,150
9020 - Treasury Management Services	3	433,502	0	0	0	0	0	0	0	433,502	423,527	373,087
9030 - Other Policy & Administration	4	92,075	0	0	0	0	0	0	0	92,075	82,075	90,410
Subtotal	5	6,195,401	1,350	0	0	0	0	0	0	6,196,751	5,769,511	4,707,671
CENTRAL SERVICES PROGRAM												
9100 - General Services	6	2,050,046	0	0	0	0	0	0	0	2,050,046	2,848,160	1,576,386
9110 - Information Tech Services	7	1,808,452	0	0	0	0	0	0	0	1,808,452	1,518,454	1,340,986
9120 - GIS Systems	8	0	0	0	0	0	0	0	0	0	0	0
Subtotal	9	3,858,498	0	0	0	0	0	0	0	3,858,498	4,366,614	2,917,372
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10	0	402,750	0	0	0	0	0	0	402,750	372,750	329,254
9210 - Safety of Workplace	11	0	710,000	0	0	0	0	0	0	710,000	690,000	512,434
9220 - Fidelity of Public Officers	12	0	10,000	0	0	0	0	0	0	10,000	10,000	6,747
9230 - Unemployment Compensation	13	0	30,000	0	0	0	0	0	0	30,000	60,000	56,716
Subtotal	14	0	1,152,750	0	0	0	0	0	0	1,152,750	1,132,750	905,151
Total - Administration	15	10,053,899	1,154,100	0	0	0	0	0	0	11,207,999	11,268,875	8,530,194

SERVICE AREA 0
 NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: JOHNSON COUNTY
 County No: 52

	GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	County MHDS Fund	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2020/2021	Re-estimated 2019/2020	Actual 2018/2019
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1	165,700	0	0	0	0	0	0			0	165,700	52,790	5,487
0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0	0			0	0	0	0
0030 - Other Nonprogram Current	3	0	0	0	0	0	0	0			0	0	0	0
0040 - Other County Enterprises	4	0	0	0	0	0	0	0			0	0	0	0
Total - Nonprogram Current	5	165,700	0	0	0	0	0	0			0	165,700	52,790	5,487
LONG-TERM DEBT SERVICE														
0100 - Principal	6	0	0	0	0	0	0	0		20,034,719	0	20,034,719	21,407,000	20,427,000
0110 - Interest and Fiscal Charges	7	0	0	0	0	0	0	0		423,538	0	423,538	596,725	333,427
Total Long-term Debt Service	8	0	0	0	0	0	0	0		20,458,257	0	20,458,257	22,003,725	20,760,427
CAPITAL PROJECTS														
0200 - Roadway Construction	9	0	0	0	0	0	6,693,000	0	2,262,000		0	8,955,000	11,445,931	3,193,563
0210 - Conservation Land Acquisition & Dev	10	0	0	0	0	0	0	1,174,737	1,200,000		0	2,374,737	6,360,764	7,371,079
0220 - Other Capital Projects	11	511,000	0	0	0	0	0	0	12,075,064		0	12,586,064	13,601,599	5,776,053
Total Capital Projects	12	511,000	0	0	0	0	6,693,000	1,174,737	15,537,064		0	23,915,801	31,408,294	16,340,695
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	13	27,225,927	1,083,585	0	0	125,601	0	207,500			0	28,642,613	27,312,317	24,310,814
Total Physical Health and Social Services	14	14,258,969	0	0	0	0	0	0			0	14,258,969	12,795,366	11,229,588
Total Mental Health, ID & DD	15	442,893	0	0	5,958,695	0	0	0			0	6,401,588	7,868,986	5,503,710
Total County Environment and Education	16	5,165,110	0	0	0	1,282,138	0	0			0	6,447,248	6,192,152	5,486,791
Total Roads & Transportation	17	0	0	0	0	0	10,775,271	0			0	10,775,271	10,653,012	9,617,854
Total Government Services to Residents	18	2,022,819	1,254,008	0	0	0	0	72,160			0	3,348,987	2,854,874	2,843,179
Total Administration	19	10,053,899	1,154,100	0	0	0	0	0			0	11,207,999	11,268,875	8,530,194
Total Nonprogram Current	20	165,700	0	0	0	0	0	0			0	165,700	52,790	5,487
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		20,458,257	0	20,458,257	22,003,725	20,760,427
Total Capital Projects	22	511,000	0	0	0	0	6,693,000	1,174,737	15,537,064		0	23,915,801	31,408,294	16,340,695
Total - All Expenditures	23	59,846,317	3,491,693	0	5,958,695	1,407,739	17,468,271	1,454,397	15,537,064	20,458,257	0	125,622,433	132,410,391	104,628,739
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental	24	0							0	0	0	0	0	0
To Rural Services Supplemental	25					0			0	0	0	0	0	0
To Secondary Roads	26	1,496,620	0			5,278,950	0		0	0	0	6,775,570	6,636,246	6,411,484
To Other Budgetary Funds	27	10,413,315	1,143,750	0		0	0	0	0	0	0	11,557,065	10,555,540	8,856,254

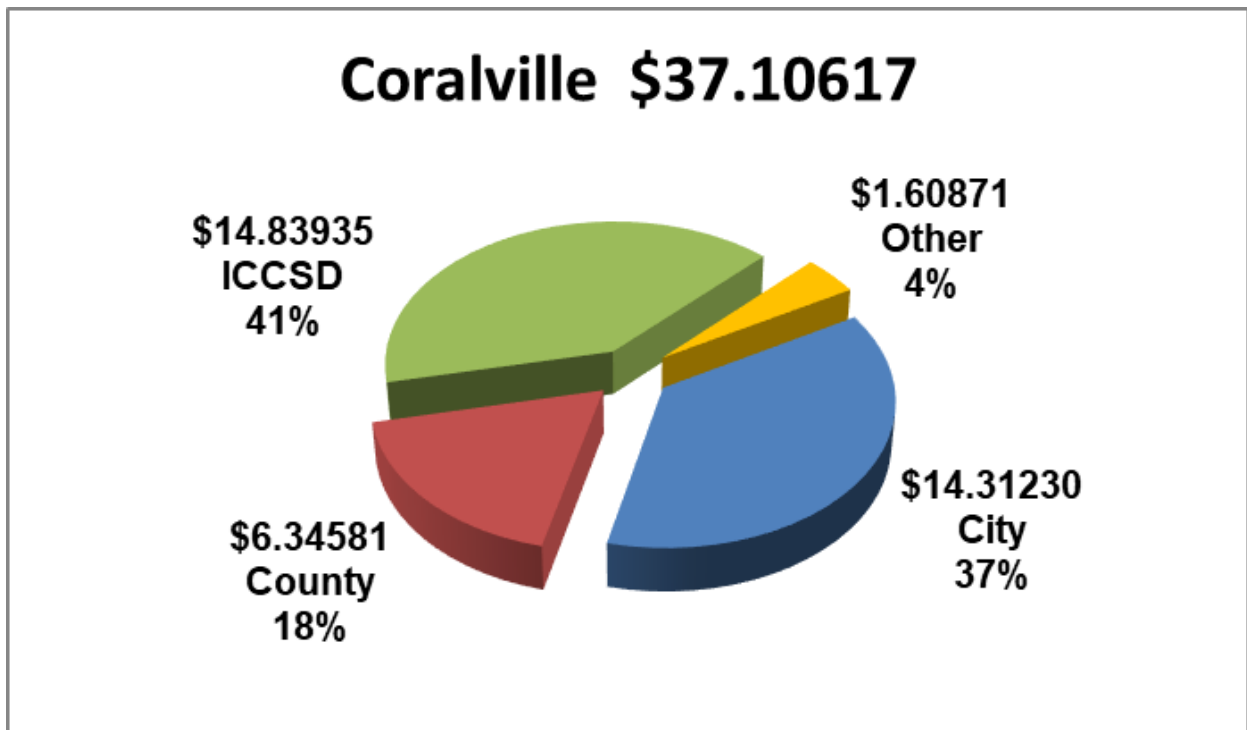
LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service									
Project Name	Amount of Issue	Date Certified To County Auditor (format: XX/XX/XXXX)	Principal Due 2020/2021	Interest Due 2020/2021	Bond Registration Due 2020/2021	TOTAL OBLIGATION Due 2020/2021	Amount Paid by Other Funds & Debt Service	Fund Balance	Current Year Utility Replacement & Debt Service Taxes
GO REFUNDING BOND 2018B	1 3,345,000	06/01/18	1,170,000	23,400	0	1,193,400	0		1,193,400
GO COUNTY PURPOSE BOND 2018E	2 7,200,000	03/15/18	2,400,000	60,000	0	2,460,000	0		2,460,000
GO COUNTY PURPOSE BOND 2019C	3 9,525,000	03/15/19	3,175,000	115,888	0	3,290,888	0		3,290,888
GO COUNTY PURPOSE BOND 2020A	4 100,000	03/15/20	100,000	1,250	0	101,250	0		101,250
GO COUNTY PURPOSE BOND 2020E	5 9,889,719	03/15/20	9,889,719	111,500	0	10,001,219	692,970		9,308,249
GO COUNTY PURPOSE BOND 2020C	6 9,900,000	03/15/20	3,300,000	111,500	0	3,411,500	0		3,411,500
	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:			20,034,719	423,538	0	20,458,257	692,970		19,765,287
This area, lines 21 through 25, is for Partial County Debt Service Only – Such as for Special Assessment District Debt Service									
									0
									0
									0
									0
									0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							0	0	0

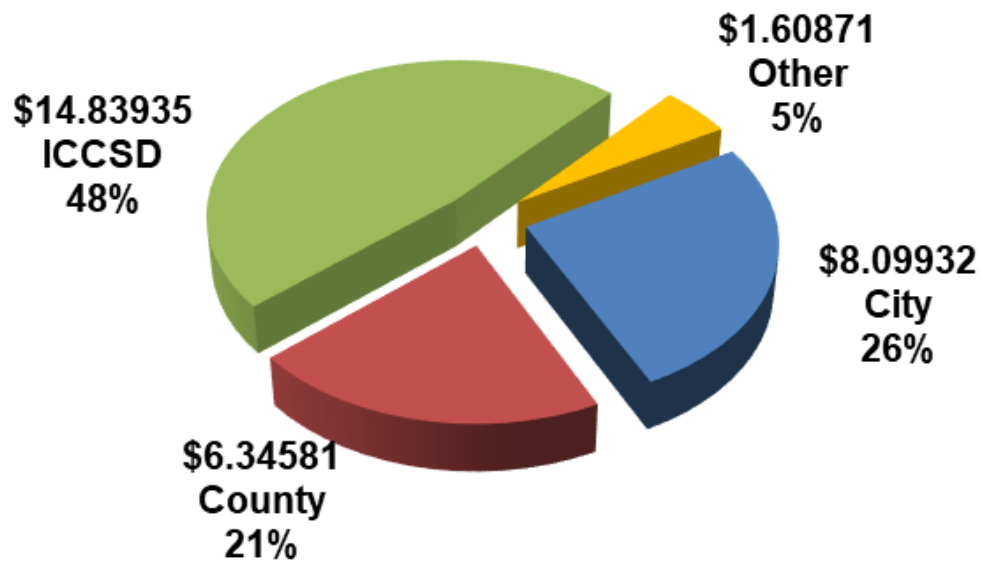
TAX LEVY RATE FOR CITIES AND TOWNSHIPS

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

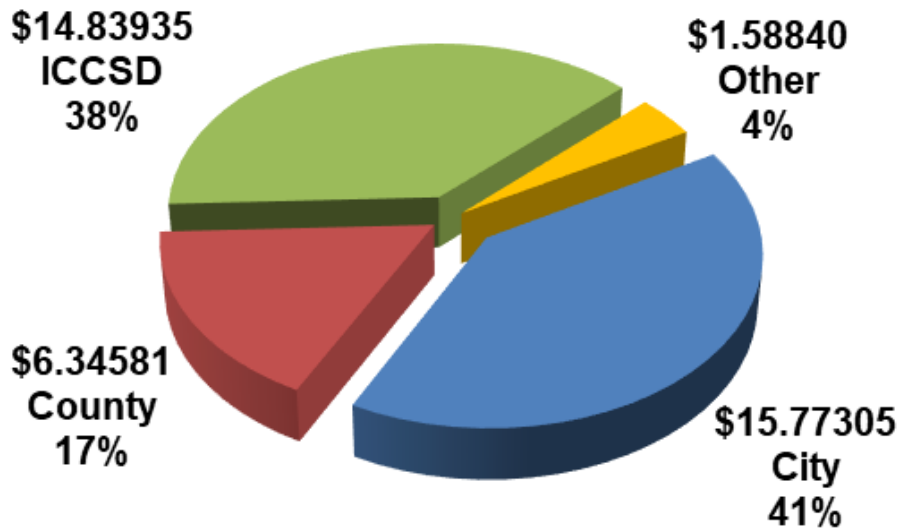
CITIES:



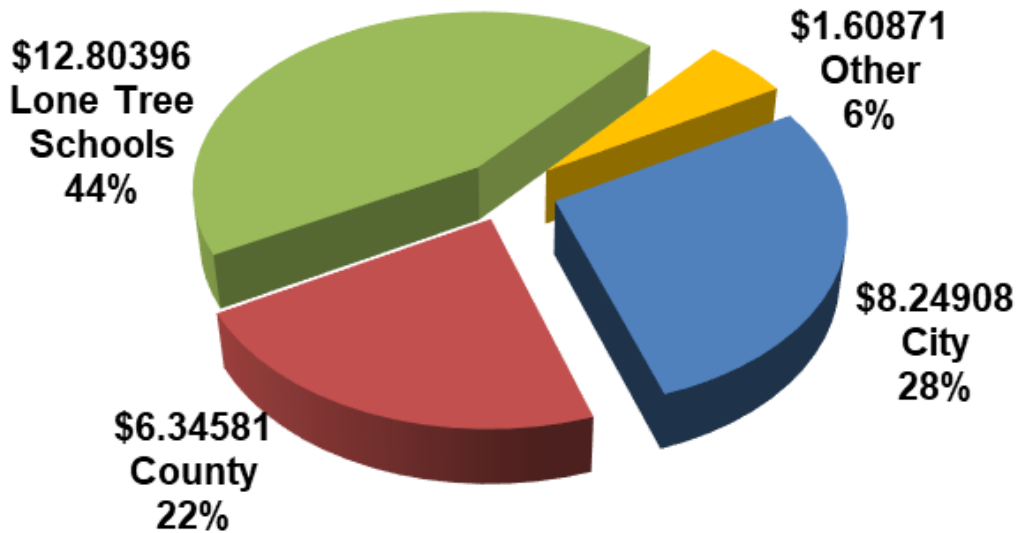
Hills \$30.89319



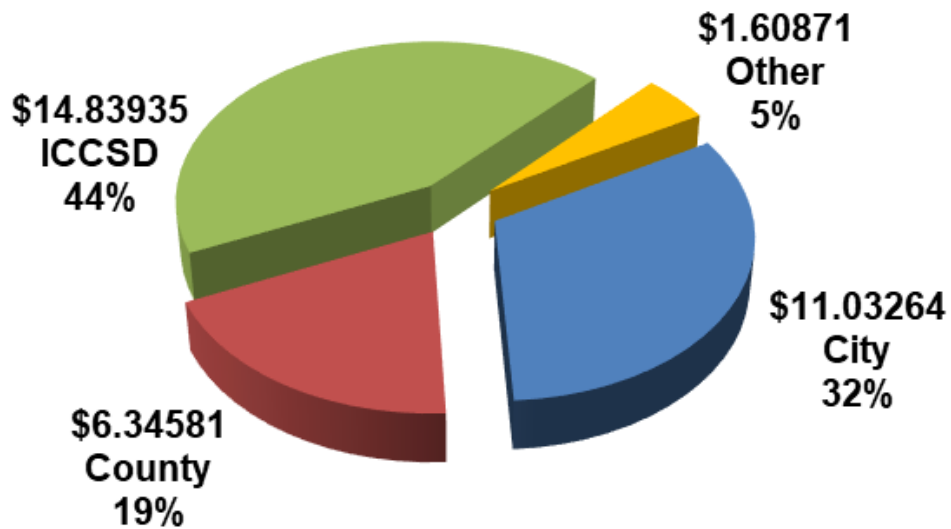
Iowa City \$38.54661



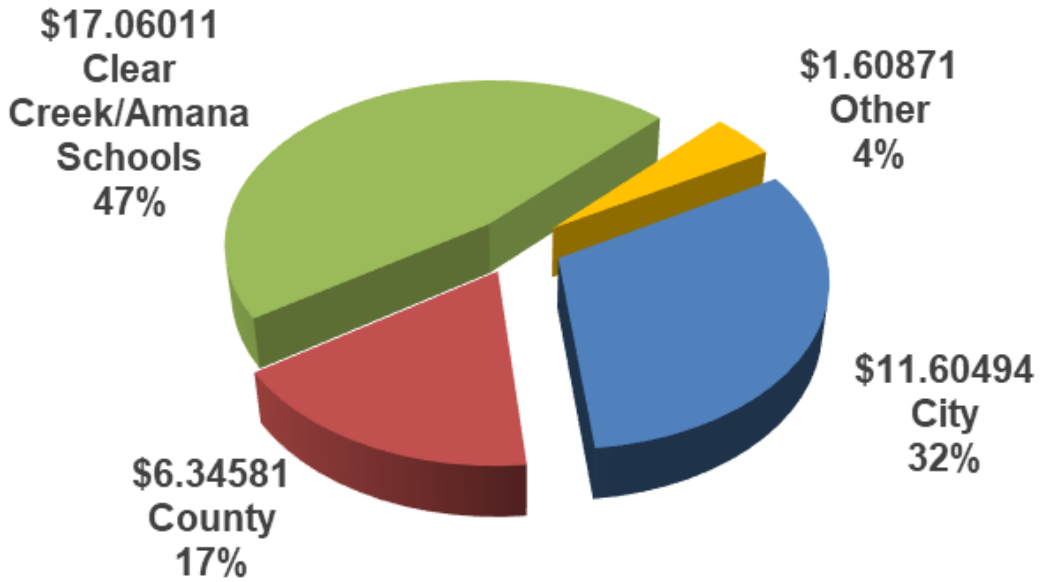
Lone Tree \$29.00756



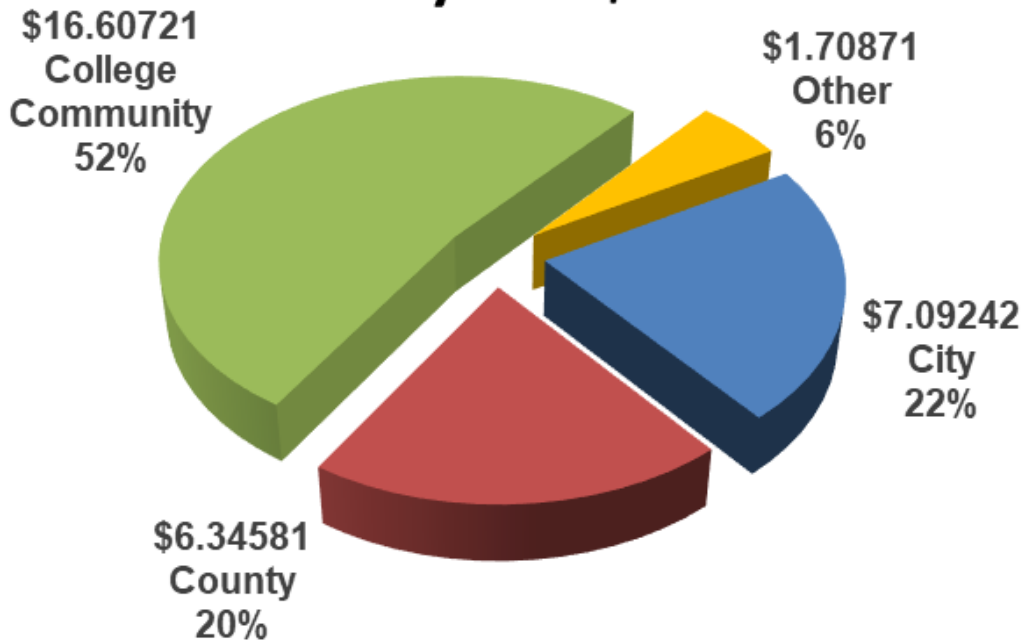
North Liberty \$33.82651



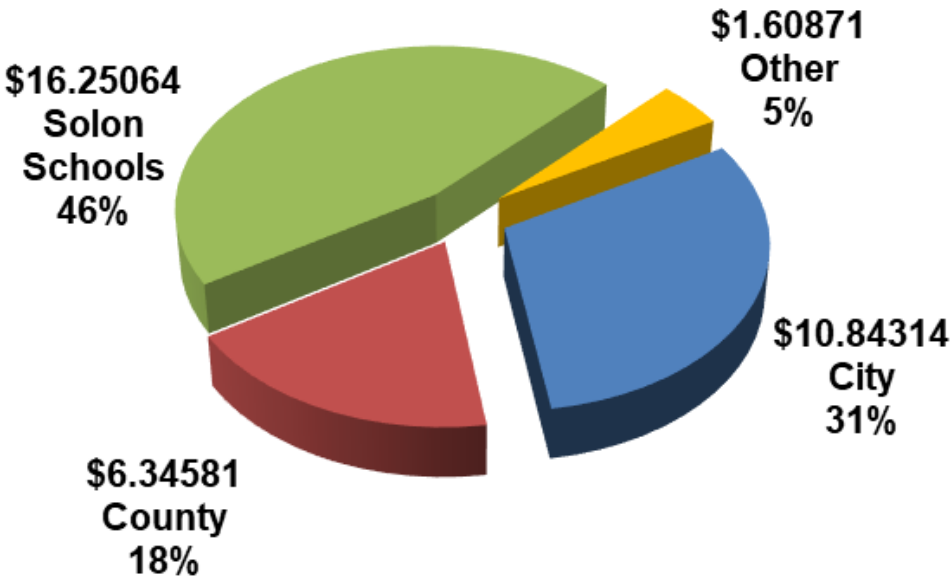
Oxford \$36.61957



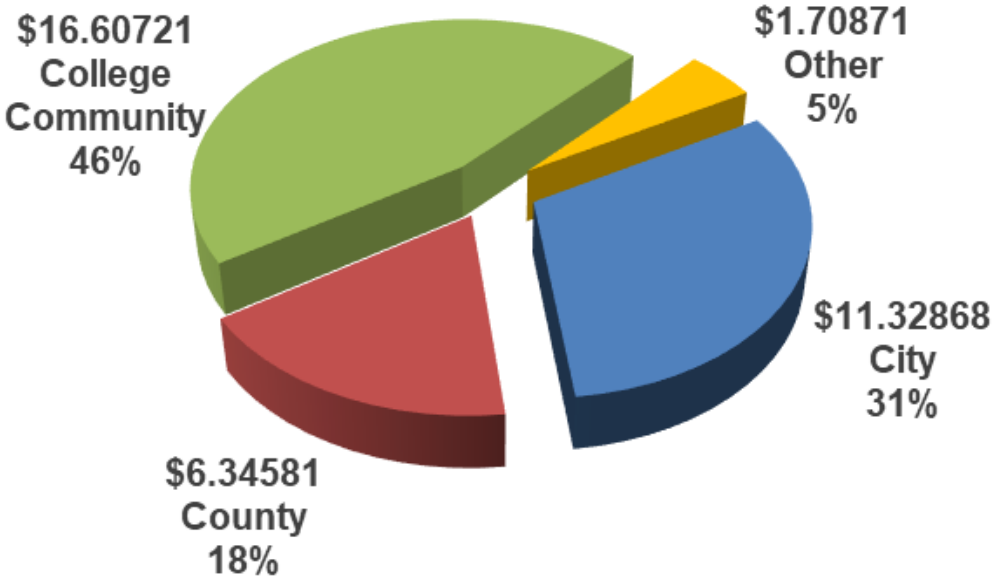
Shueyville \$31.75415



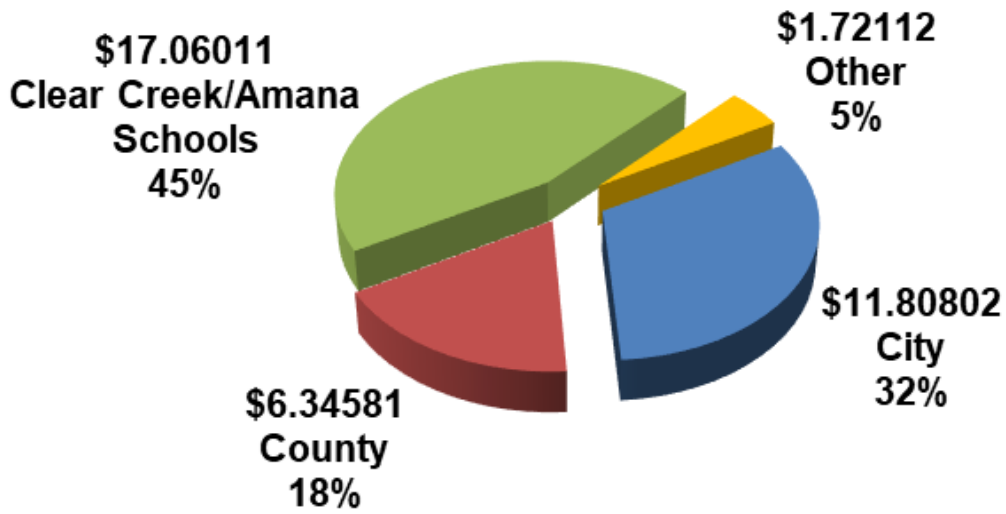
Solon \$35.04830



Swisher \$35.99041

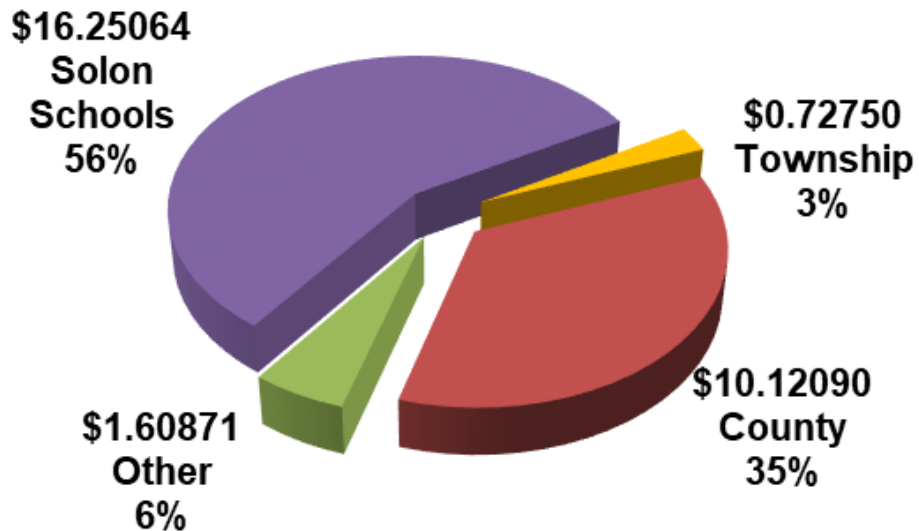


Tiffin \$36.93506

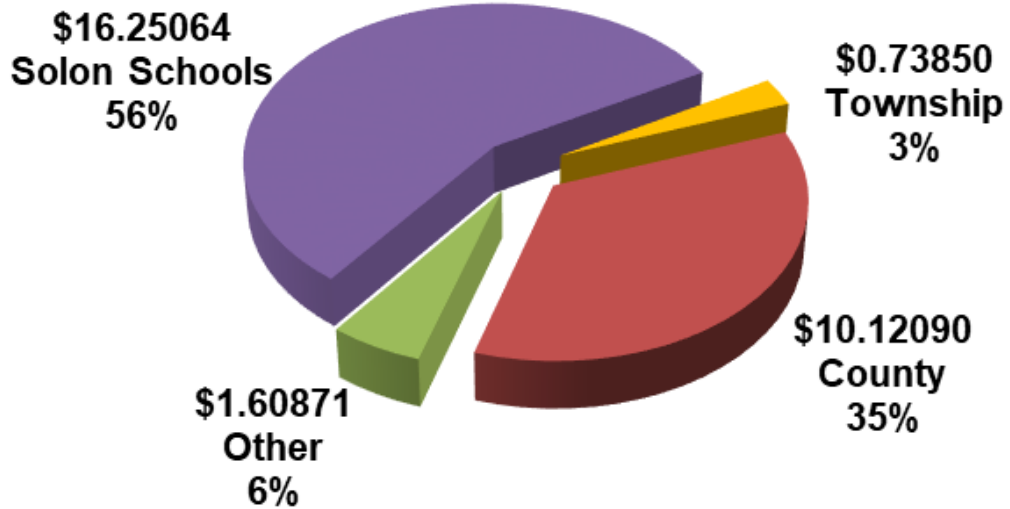


TOWNSHIPS:

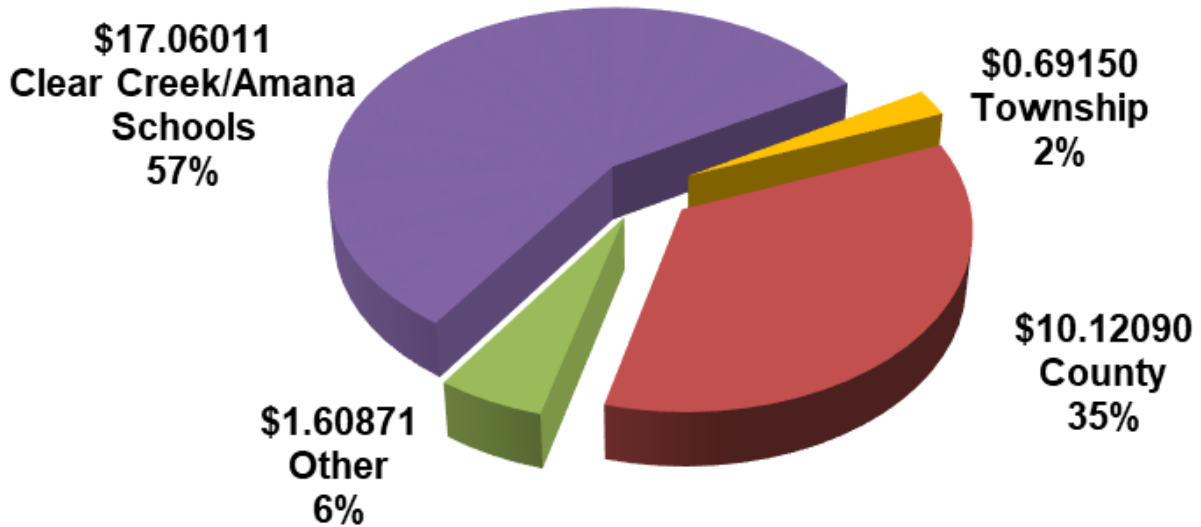
Big Grove Township \$28.70775



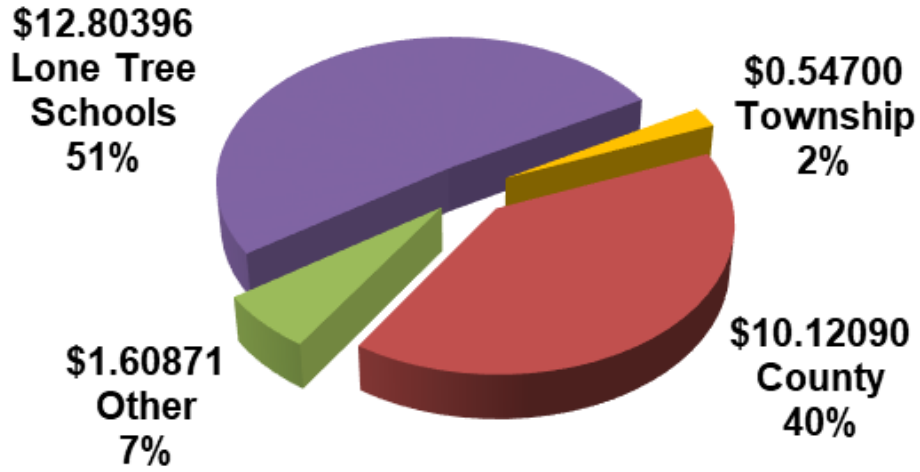
Cedar Township \$28.71875



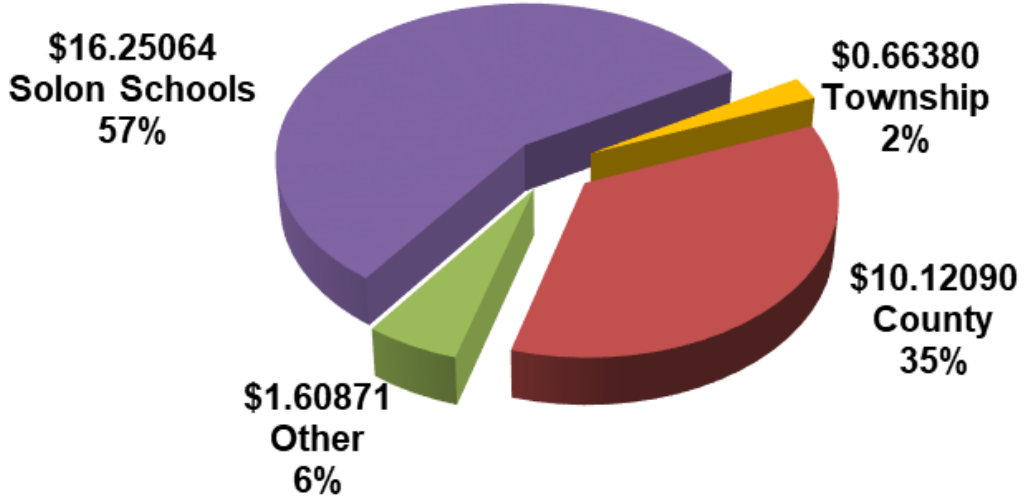
Clear Creek Township \$29.48122



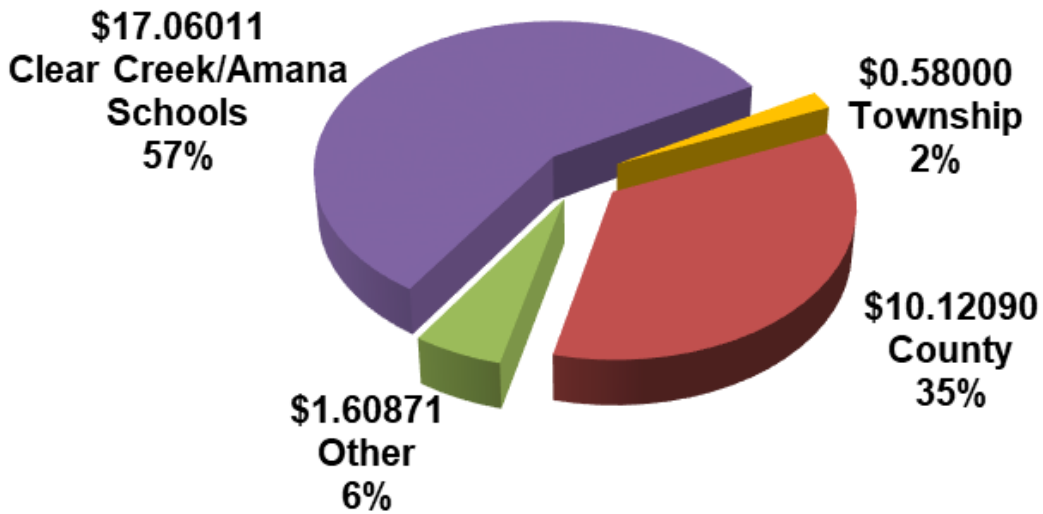
Fremont Township \$25.08057



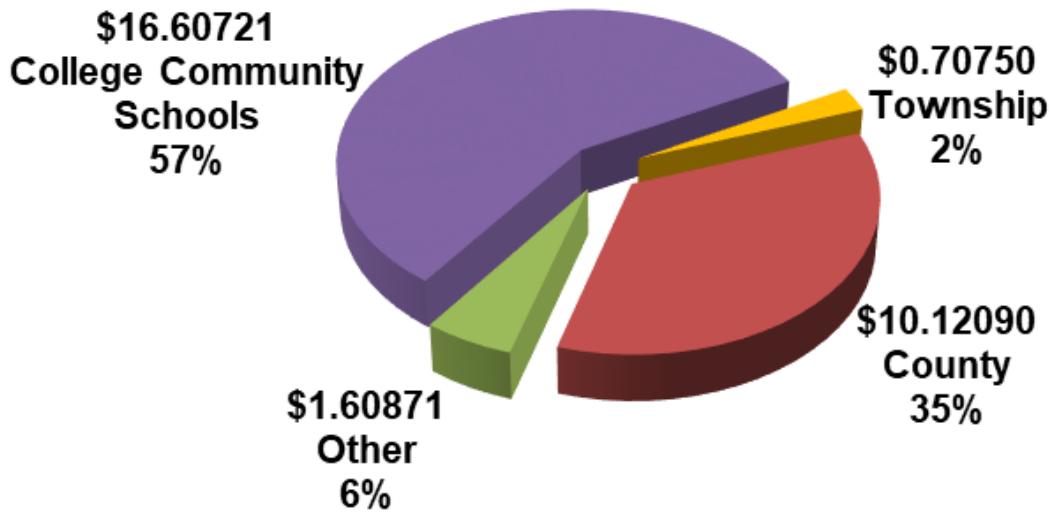
Graham Township \$28.64405



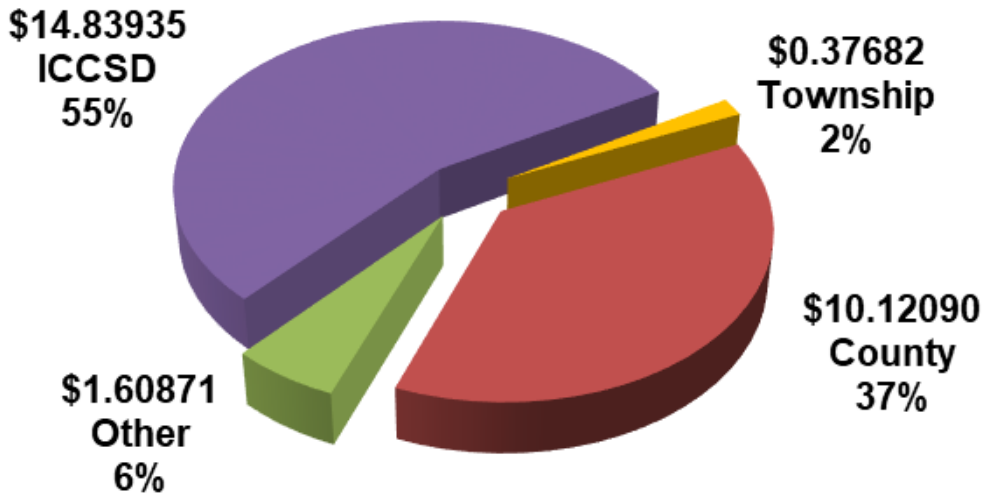
Hardin Township \$29.36972



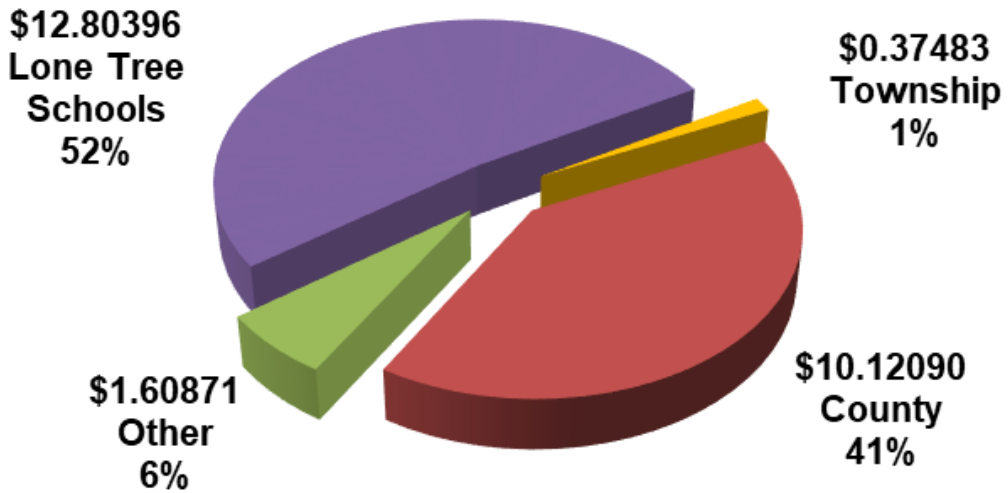
Jefferson Township \$29.04432



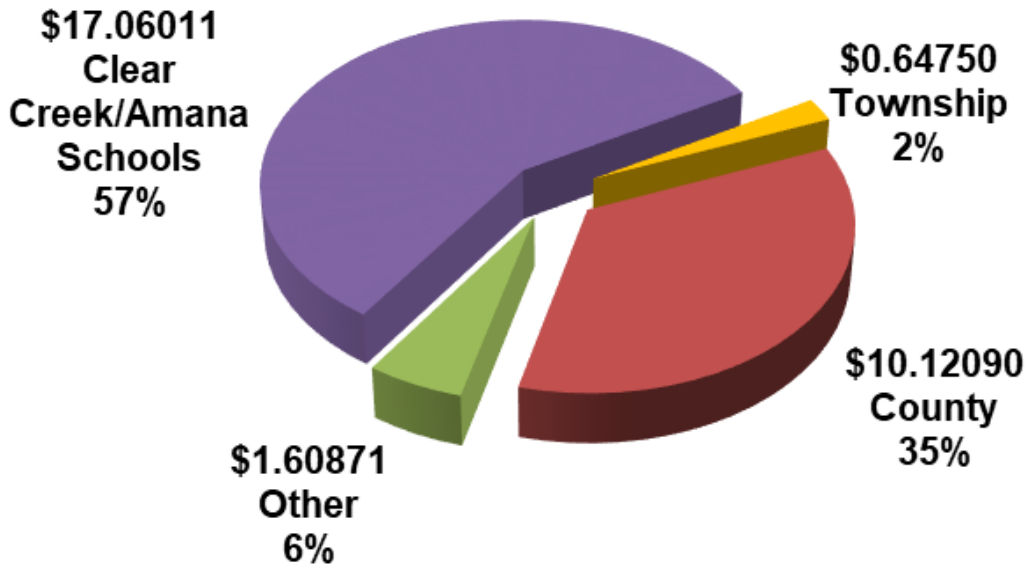
Liberty Township \$26.94578



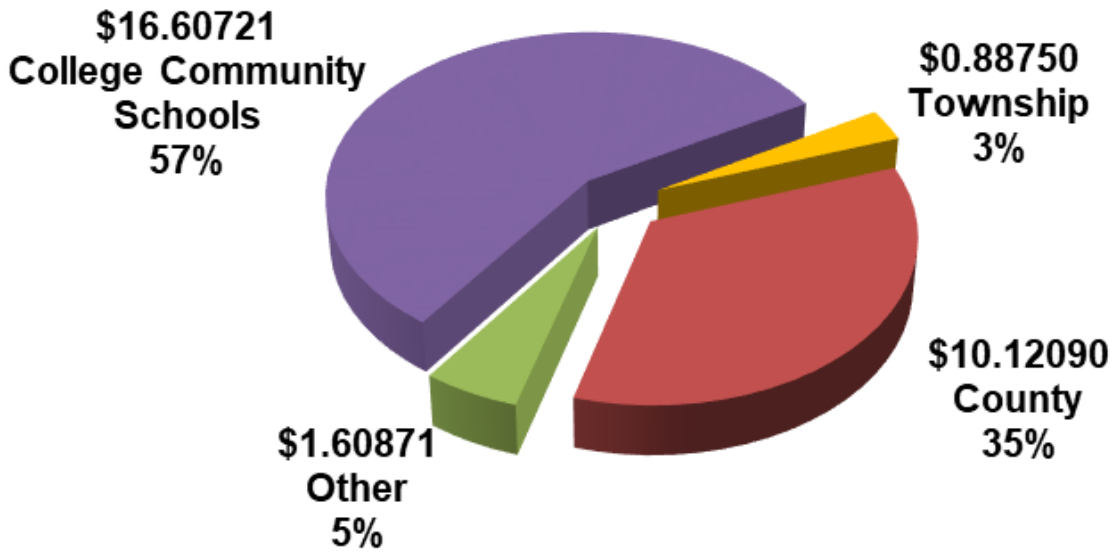
Lincoln Township \$24.90840



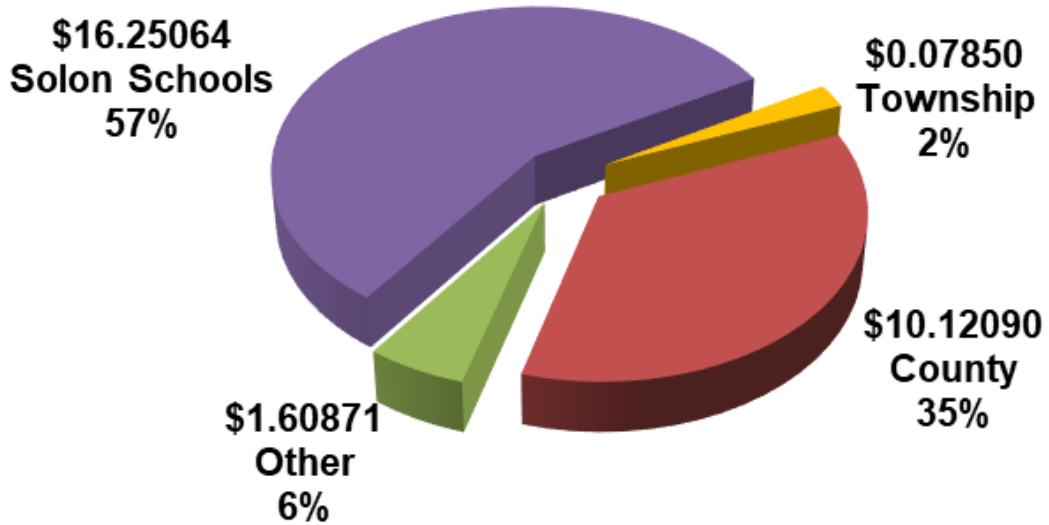
Madison Township \$29.43722



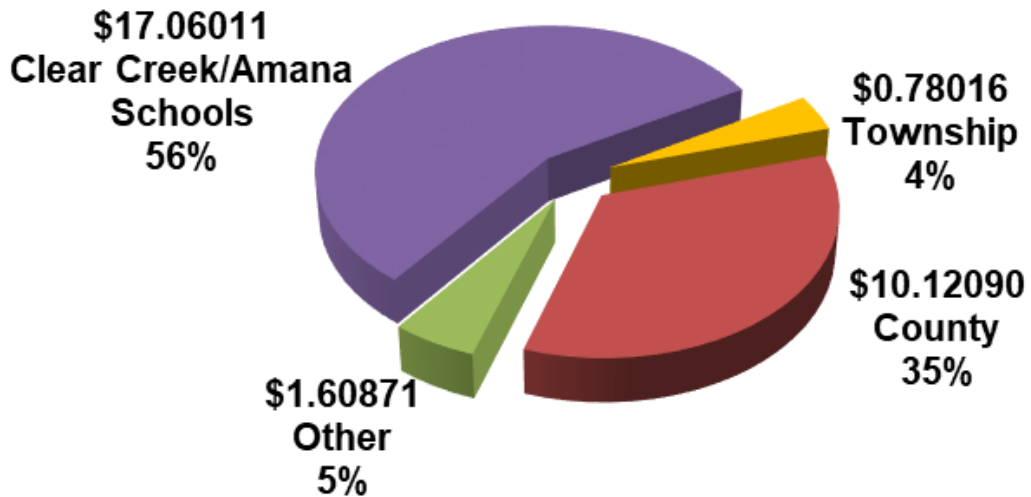
Monroe Township \$29.22432



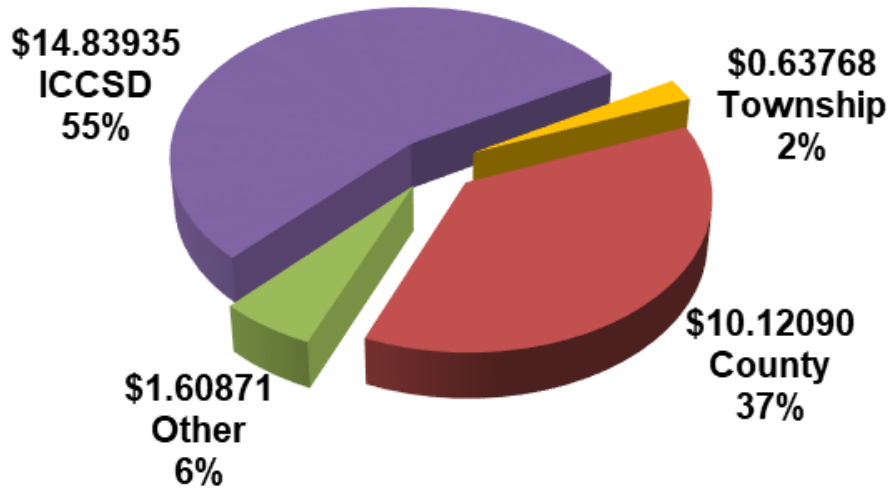
Newport Township \$28.05875



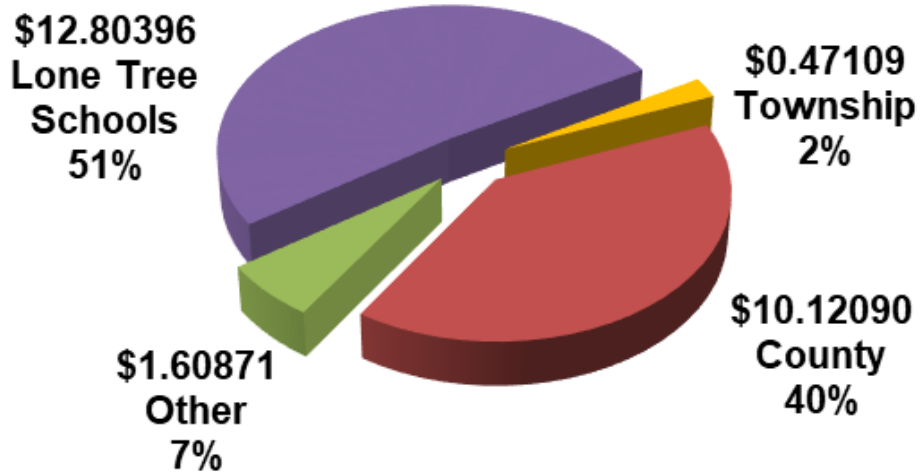
Oxford Township \$29.56988



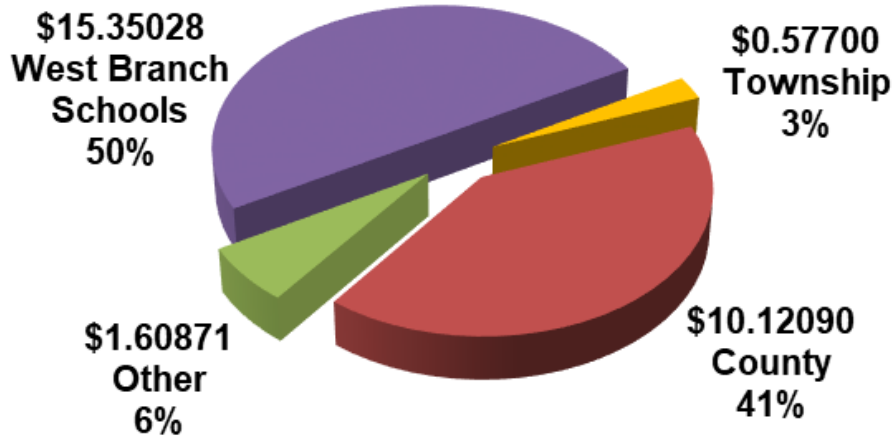
Penn Township \$27.20664



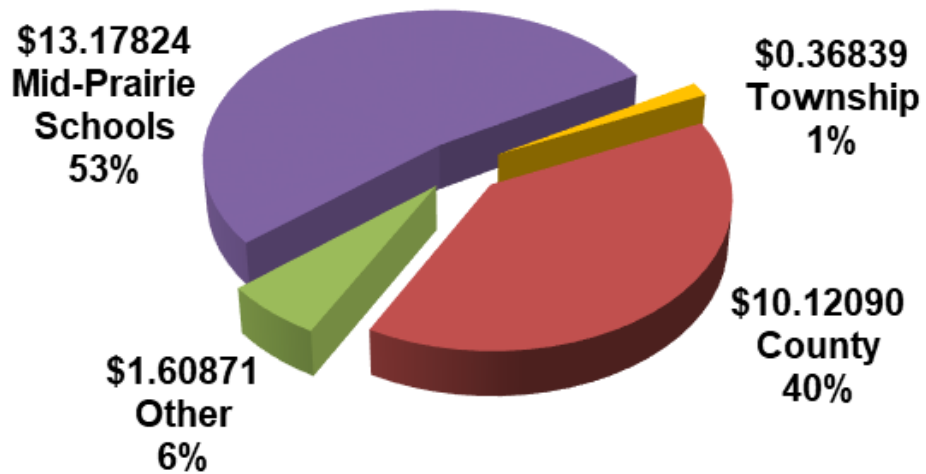
Pleasant Valley Township \$25.00466



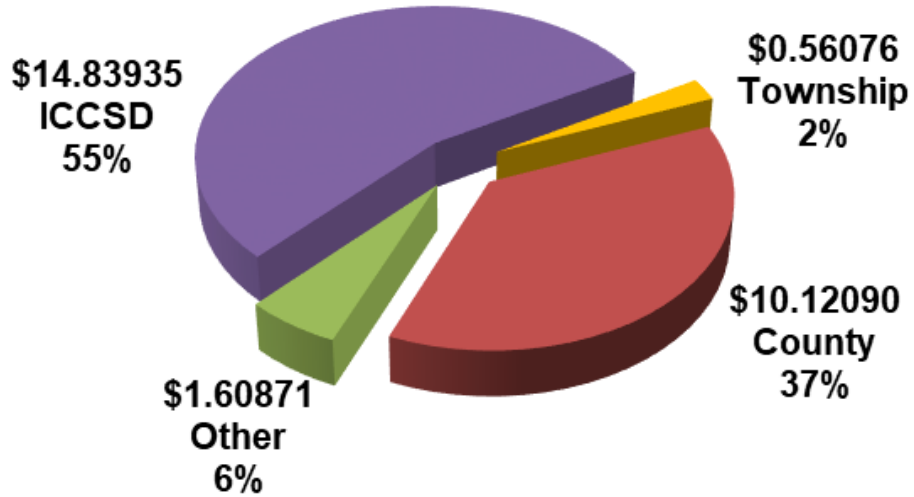
Scott Township \$27.65689



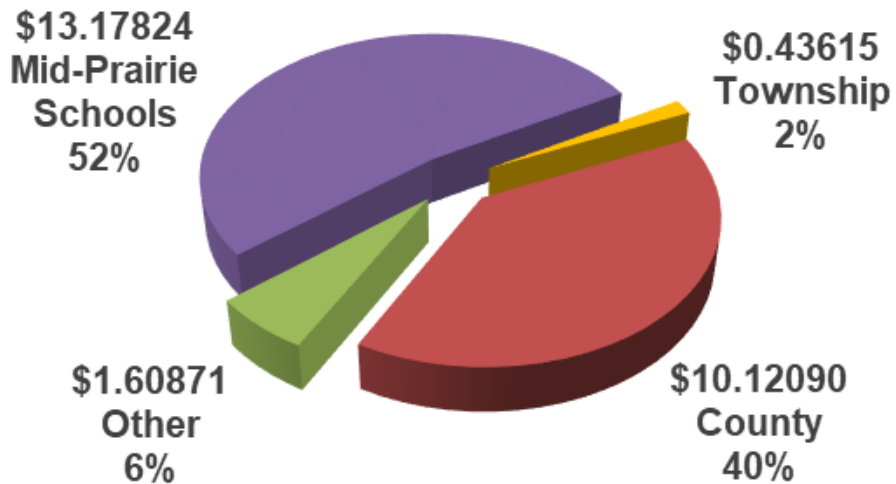
Sharon Township \$25.27624



Union Township \$27.12972



Washington Township \$25.3440



Data source is Johnson County Auditor's Office [Real Estate Levy Rates](#).

DEPARTMENT/ELECTED OFFICE LIST

Dept #	Department Name
01	Ambulance
02	County Attorney Office
03	County Auditor Office/Accounting
04	Health
05	Board of Supervisors
06	Human Resources
07	Information Services
08	County Sheriff Office
10	Medical Examiner
11	County Recorder Office
12	SEATS/Fleet
14	County Treasurer Office
15	Finance
17	Physical Plant
18	Central Services
19	Planning, Development, and Sustainability
20	General Basic Block Grants
21	General Supplemental Block Grant
22	Insurance
23	Rural Basic Block Grant
24	Conservation
25	County Farm
26	GuideLink Center
27	Juvenile Justice Admin – Court Services
28	Court Services – Clerk of Court, County Atty
32	Special Resource Enhancement - Conservation
33	County Auditor Office/Elections
39	Abandoned Storage
40	Technology
41	Behavioral Services
42	Targeted Case Management (TCM)
44	Capital Expenditures
45	Human Services
46	MH/DD
47	Court Services – Sheriff
48	Road Construction Escrow
49	Secondary Roads
50	Veterans Affairs
54	Juvenile Crime Prevention Grant
56	Ambulance Special Revenue
61	Courthouse Centenary
64	Historical Preservation
65	Debt Service
68	Law Enforcement Proceeds
69	Prosecutor Forfeiture Proceeds
81	Energy Reinvestment Fund
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86	Cedar River Crossing Wetland Mitigation Bank Permanent Trust
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Glossary of Terminology

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

Accrual Basis: The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and other circumstances occur rather than only in the periods in which cash is received or paid by the government.

Agent: individual authorized by another person, called the principal, to act in the latter's behalf in transactions involving a third party.

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.

Glossary of Terminology (continued)

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.

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.

Glossary of Terminology (continued)

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.

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.

Glossary of Terminology (continued)

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terminology (continued)

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

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

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

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

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

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

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

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

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

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

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

Glossary of Terminology (continued)

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

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

Program Performance Budget: A budget that focuses upon activities rather than line items. Demand, workload, productivity, and effectiveness indicator data are collected in order to assess the efficiency of service provision. Typical data collected might include miles of road 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.

Glossary of Terminology (continued)

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

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

Taxable Valuation: Property values established by the City or County Assessor. The value on which real estate taxes are calculated and budgets of the various levy authorities are based. The taxable value equals the assessed property value minus the value of military tax exemption, multiplied by the rollback rate.

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

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

Additional Definitions

Expenditure Service Area: Classification of expenditures that provide additional detail about the purpose of the expenditures.

Service Area Number:

1. **Public Safety and Legal Services:** Expenditures for Law Enforcement, Legal Services, Emergency Services, Assistance to District Court System, Court Proceedings, and Juvenile Justice Administration.

3. **Physical Health and Social Services:** Expenditures for Physical Health Services, Services to the Poor, Services to Military Veterans, Children's and Family Services, Services to Other Adults, and the Chemical Dependency Program.

4. **Mental Health, Intellectual Disability, and Developmental Disabilities:** Expenditures for Services to Persons with Mental Health Problems/Mental Illness, Persons with Intellectual Disabilities, and Persons with Other Developmental Disabilities, General Administration, County Provided Case Management, County Provided Services and Persons with Brain Injury.

6. **County Environment and Education:** Expenditures for Environmental Quality, Conservation and Recreation Services, Animal Control, County Development, Educational Services and President or Governor Declared Disasters.
7. **Roads and Transportation:** Expenditures for Secondary Roads Administration and Engineering, Roadway Maintenance, General Roadway Expenditures and Mass Transit.
8. **Government Services to Residents:** Expenditures for Representation Services and State Administrative Services.
9. **Administration:** Expenditures for Policy & Administration, Central Services, and Risk Management Services.
0. **Non-program Expenditures, Disbursements and Other Budgetary Financing Uses:** Used to account for three independently budgeted expenditure classes: 1) Non-program Current Expenditures, 2) Long-Term Debt Service Expenditures, and 3) Capital Project Expenditures

Glossary of Terminology (continued)

SERVICE AREA AND DEPARTMENT/ELECTED OFFICE LIST*

1. Public Safety & Legal Services	01	Ambulance
	02	County Attorney
	08	Sheriff
	10	Medical Examiner
	20	General Basic Block Grants
	27	Juvenile Justice Admin – Court Services
	28	Court Services – Clerk of Court, County Atty
	31	EMS
	47	Court Services – Sheriff
	54	Juvenile Crime Prevention Grant
	68	Law Enforcement Proceeds
	69	Prosecutor Forfeiture Proceeds
	3. Physical Health & Social Services	04
12		SEATS/Fleet
26		GuideLink Center
41		Institutional Accounts
45		Social Services
50		Veterans Affairs
4. MHDD	42	Targeted Case Management (TCM)
	46	Mental Health/Developmental Disabilities (MH/DD)
6. County Environment & Education	19	Planning, Development, & Sustainability
	24	Conservation
	23	Rural Basic Block Grant
	64	Historical Preservation
7. Roads and Transportation	48	Road Construction Escrow
	49	Secondary Roads
8. Government Services	11	Recorder
	14	Treasurer
	33	Auditor/Elections
	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
0. Capital Projects/Non-Program/Other	21	General Supplemental Block Grant
	25	County Farm
	32	Special Resource Enhancement - Conservation
	40	Technology
	44	Capital Expenditures
	65	Debt Service
	81	Energy Reinvestment Fund
	82	Conservation Trust
	83	Conservation Bond
	85	Capital Projects

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

Glossary of Terminology (continued)

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

1. **Taxes:** Includes Current & Delinquent Property Taxes, Penalties, Interest & Costs on Property Taxes. Also includes Other County Taxes, Local Option Taxes, Gambling Taxes, Tax Increment Financing Taxes and Utility Replacement Taxes.
2. **Intergovernmental:** Includes State Shared Revenues, State Replacements Against Levied Taxes, Other State Tax Replacements, State/Federal Pass-Through Revenues, Contributions from Other Intergovernmental Units, State Grants and Entitlements, Federal Grants and Entitlements and Payments in Lieu of Taxes.
3. **Licenses and Permits:** Includes Alcoholic Beverage & Tobacco control, Building Structure & Equipment Permits, Health & Environmental Licenses and Permits, and a few other licenses and permits.
4. **Charges for Service, Statutory:** Includes certain fees of Recorder, Treasurer, and Sheriff.
5. **Charges for Service, Non-Statutory:** Includes certain fees for General Government, Public Safety, Recreation, Education, Health, Sanitation, Transportation and Miscellaneous.
6. **Use of Money and Property:** Includes Earnings from Investments, Rents, Vending, Commissions and Miscellaneous.
7. **Miscellaneous Revenues:** Includes Special Assessments, Contributions and Donations, Unclaimed Property, Sale of Commodities, Recoveries & Restitution, Fines for Violations of County Ordinances, Reimbursements, Forfeitures and Defaults.
8. **Other Financing Sources:** Includes Operating Transfers, Proceeds from General Long-Term & Other Debt, and Proceeds of General Fixed Asset Sales.



**END OF
FISCAL YEAR 2021 ANNUAL BUDGET**