

Budget Summary

This Section Includes:

- FY 2017 Johnson County Budget at a Glance (Page D-2)
- FY 2017 Johnson County Budget by Fund (Page D-7)
- FY 2017 Assessed Valuation and Mill Levy Information (Page D-46)
- Equipment Reserve Fund (Page D-48)

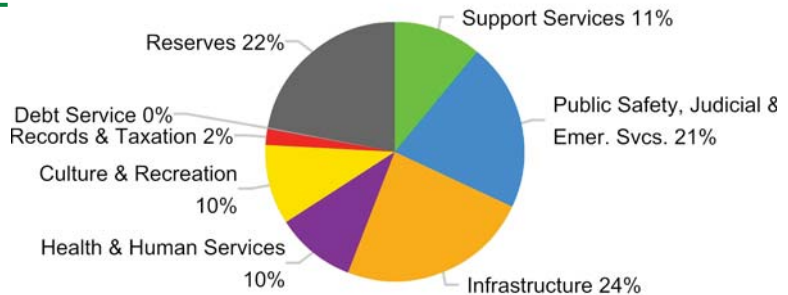
FY 2017 Budget at a Glance

- General Facts:

Estimated Mill Levy	26.595
Change from 2016	0.000
Property Tax Revenue	234.3
General Fund Reserve 12/31/16 (excludes intrafund transfers, General Fund cost allocation, and grant revenues)	23.6%
Expenditures (includes transfers of \$69.6 million)	\$734.9 million
Projected Ending Fund Balances	\$209.2 million
Total Published Budget	\$944.1 million
Maximum FTEs for 2017 Budget	3,886.99
Salary Merit Increase	3.0%

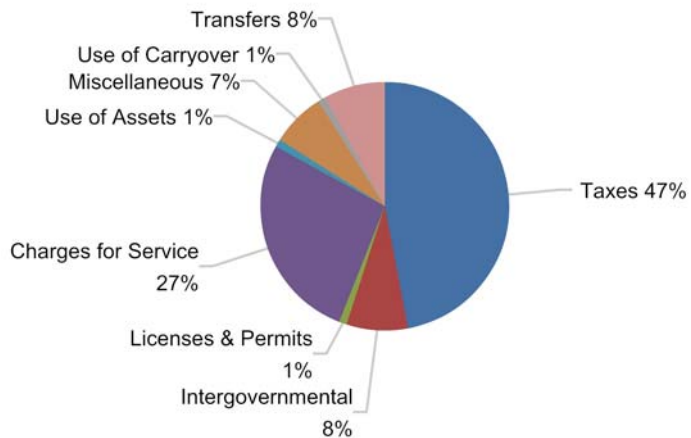
- FY 2017 Budgeted Expenditures

Expenditures by Strategic Program	
Support Services	\$ 103,391,619
Public Safety, Judicial & Emergency Services	\$ 200,504,323
Infrastructure	\$ 222,683,618
Health & Human Services	\$ 95,091,252
Culture & Recreation	\$ 92,268,785
Records & Taxation	\$ 19,161,043
Debt Service	\$ 1,764,883
Total Expenditures	\$ 734,865,523
Reserves	\$ 209,216,312
Total Published Budget	\$ 944,081,835

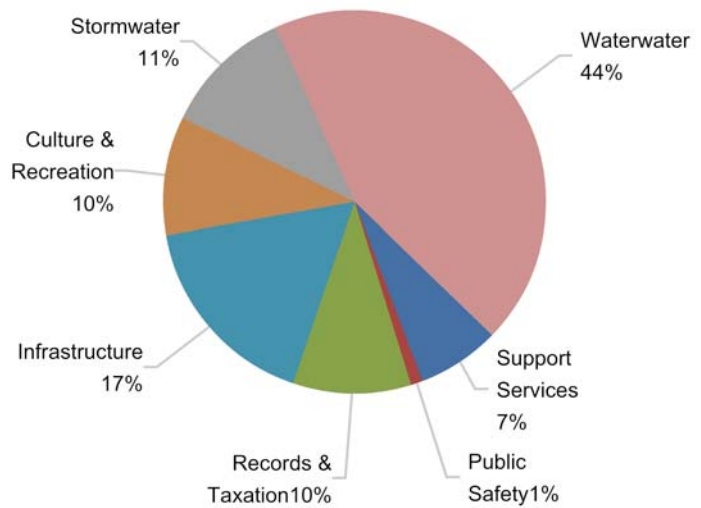


- FY 2017 Budgeted Revenues

Revenue Sources by Category	
Taxes	\$ 342,739,937
Intergovernmental	\$ 59,396,950
Licenses & Permits	\$ 3,414,365
Charges for Service	\$ 203,432,042
Use of Assets	\$ 8,160,364
Miscellaneous	\$ 50,640,345
Subtotal of Revenues	\$ 667,784,003
Use of Carryover	\$ 4,924,033
Transfers	\$ 62,157,487
All Revenue Sources	\$ 734,865,523



FY 2017 CIP Projects	
DTI - Fiber Master Plan	\$ 200,000
DTI - Infrastructure Maintenance	\$ 1,700,000
Elections - Next Generation Voting Machine Replace.	\$ 13,115,000
EMC - County Communications Center Technology	\$ 178,820
EMC - Countywide Radio System Infrastructure	\$ 234,000
EMS - Advanced Communications	\$ 116,400
Facilities - Capital Replacement Program (CRP)	\$ 2,000,000
Facilities - Mental Health CRP	\$ 573,644
Facilities - Courthouse Capital Replacement Program	\$ 500,000
Facilities - ADA Compliance	\$ 100,000
Facilities - Major Asset Replacement Projects	\$ 3,005,000
Facilities - Health Partnership NE Offices Remodel	\$ 1,220,000
Facilities - Mental Health Oper. & Space Study	\$ 100,000
JIMS - Security Camera Replacement	\$ 115,000
Airport - Capital Projects	\$ 1,218,127
Library - Capital Replacement Plan	\$ 1,130,250
Library - Comprehensive Library Master Plan	\$ 2,962,243
Park & Rec - Capital Improvement Plan	\$ 9,184,262
Public Works - Bridge, Culvert, Road Program	\$ 2,000,000
Public Works - County Assisted Road System - CARS	\$ 14,080,654
Stormwater - Management Program	\$ 13,799,533
Transit - Bus Replacement	\$ 3,146,271
Transit - Basic Passenger Infrastructure	\$ 235,000
Transit - Passenger Vehicle Replacement	\$ 750,000
Wastewater - Capital Improvement Plan	\$ 56,960,000
Total FY 2017 CIP Cost	\$128,624,204



- Miscellaneous Information

2017 Population (Projected)	593,863
Estimated Assessed Valuation for 2017 Budget	\$9.23 billion
Average Residential Property Appraised Value	\$273,000
Amount Generated by One Mill of Ad Valorem Tax	\$9.04 million
Approximate Amount of County Tax on a 273,000 Residential Property	\$835
Approximate Amount of County Tax on a 1,923,408 Commercial Property	\$12,788

Classification of Funds by Fund Type

Governmental Funds

General Fund

Special Revenue Funds

911 Fund
911 Telephone Fund
911 Wireless
Telephone Fund
Controlled Substance Fund
Developer Fees Fund
Developmental Supports Fund
District Attorney
Forfeited Property Fund
Library Operating Fund
Mental Health Fund
Park & Recreation Fund
Prosecutor Training & Assistance Fund
Public Health Fund
Sheriff Forfeited
Property Fund
Stream Maintenance Fund
Weapons Licensure

Capital Project Funds

County Building Fund
Public Works Fund
Stormwater Fund

Debt Service Fund

Debt Service
Library Special Use

Proprietary Funds

Enterprise Funds

Airport Fund
Park & Recreation Enterprise Fund
Transportation Fund
Wastewater O & M Fund*
Wastewater SRCFP Fund**

Internal Service Funds

Fleet Management Fund
Risk Management Fund

* Operations and Maintenance (O & M)

**Sewer Repair and Construction Finance Plan (SRCFP)

Classification of Agencies and Departments by Fund

<u>Airport Fund</u>	<u>General Fund (Con't)</u>	<u>Prosecutor Training & Assistance Fund</u>
Airport	Heritage Trust	Prosecutor Training & Assistance
	Human Resources	
	Human Services	<u>Public Health Fund</u>
<u>Alcohol Tax Fund</u>	Justice Information Management System (JIMS)	
Alcohol Tax	Law Library	Health & Environment
	Legal	
	Med-Act	<u>Public Works Fund</u>
<u>Controlled Substance Fund</u>	Motor Vehicle	
Controlled Substance	Museums	Infrastructure/Public Works
	Planning, Development & Codes	
	Public Safety Sales Tax	<u>Risk Management Fund</u>
<u>County Building Fund</u>	Public Safety Sales Tax II	
County Building Fund	Records and Tax Administration/ Archives	Risk Management
	Sheriff	
	Technology and Innovation	<u>Sheriff Forfeited Property Fund</u>
<u>Debt Service Fund</u>	Treasury and Financial Management	
Debt Service		
		<u>Stormwater Fund</u>
<u>Developer Fees Fund</u>	<u>Library Operating Fund</u>	
Developer Fees	Library Operating	Stormwater
	<u>Library Special Use Fund</u>	<u>Stream Maintenance Fund</u>
<u>Developmental Supports Fund</u>	Library Special Use	Stream Maintenance
Developmental Supports		
		<u>Transportation Fund</u>
<u>District Attorney Forfeited Property Fund</u>	<u>Mental Health Fund</u>	
District Attorney Forfeited Property	Mental Health	Transportation
	<u>911 Telephone Fund</u>	<u>Wastewater O&M Fund**</u>
<u>Fleet Management Fund</u>	911 Telephone	Wastewater O&M**
Fleet Management		
	<u>911 Wireless Telephone Fund</u>	<u>Wastewater SRCFP Fund*</u>
<u>General Fund</u>	911 Wireless Telephone	Wastewater SRCFP
Appraiser		
Board of County Commissioners		<u>Weapons Licensure Fund</u>
Budget & Financial Planning	<u>911 Fund</u>	
Contractor Licensing	911 Fund	Weapons Licensure
Corrections		
County Manager's Office	<u>Park & Recreation Fund</u>	
Countywide Support	Park General	
District Attorney	Park Employee Benefits	
District Court Trustee	Park Bond & Interest	
District Courts		
Economic Development Programs	<u>Park & Recreation Enterprise Fund</u>	
Elections Office	Park Enterprise	
Emergency Management & Communications		
Extension Council		
Facilities		
Fair		

*Sewer Repair and Construction Finance Plan (SRCFP)

** Operations and Maintenance (O & M)

Fund Balance

Fund	Total Ending Fund Balance 12/31/15	Estimated Ending Fund Balance 12/31/16	Projected Ending Fund Balance 12/31/17	Budgeted Expenditure FY 2017 Budget	Fund Balance Percent of FY 2017 Budget	Over Maximum	Over/ (Under) Minimum	Estimated Use of Reserves in 2016	Budgeted Use of Reserves in 2017
General Fund	70,406,138	71,488,071	71,188,071					0	300,000
<i>General Fund Reserve Percentage</i>	26.6%	24.5%	23.7%						
General Fund (excluding Public Safety Sales Tax 2 Surplus)	70,288,062	71,369,995	71,188,071					118,076	0
<i>General Fund Reserve Percentage</i>	26.5%	24.5%	23.7%						
911 Fund	6,781,043	6,321,729	5,659,142	5,300,000	106.8 %	5,129,142	5,394,142	459,314	662,587
911 Telephone	69,812	69,812	0	70,218	0.0 %			0	69,812
911 Wireless Telephone	281,706	283,396	0	285,146	0.0 %			0	283,396
Alcohol Tax	171,272	171,272	171,272	121,113	141.4 %			0	0
Controlled Substance	213,359	69,045	10,001	65,491	15.3 %			144,314	59,044
Developer Fees	112,222	112,222	112,222	9,800	1,145.1 %			0	0
Developmental Supports	3,207,310	3,363,393	3,321,123	23,529,567	14.1 %	497,575	1,438,758	0	42,270
District Attorney Forfeited Property	134,960	134,960	134,960	26,051	518.1 %			0	0
Library Operating	4,669,329	2,969,329	2,969,329	29,474,292	10.1 %	21,900	1,495,614	1,700,000	0
Mental Health	1,030,798	1,211,300	1,211,300	30,047,965	4.0 %	0	(1,192,537)	0	0
Park & Recreation	5,989,325	6,229,716	6,229,716	34,698,222	18.0 %			0	0
Prosecutor Training & Assistance	43,320	43,320	43,320	29,000	149.4 %			0	0
Public Health	1,113,013	1,435,188	1,392,351	15,556,177	9.0 %	0	614,542	0	42,837
Sheriff Forfeited Property	1,299,417	440,042	20,000	494,408	4.0 %			859,375	420,042
Stream Maintenance	5,383	5,383	5,383	5,000	107.7 %			0	0
Weapons Licensure	56,075	56,075	0	101,075	0.0 %			0	56,075
County Building	49,429	115,373	115,373	2,235,782	5.2 %	0	3,584	0	0
Public Works	3,912,681	3,554,725	2,929,725	27,879,315	10.5 %	141,794	1,535,759	357,956	625,000
Stormwater	4,462,033	3,570,185	3,202,316	14,372,813	22.3 %			891,848	367,869
Debt Service	393,782	396,834	386,834	1,764,883	21.9 %			0	10,000
Library Special Use	811,559	801,559	791,559	4,768,466	16.6 %	314,712	553,136	10,000	10,000
Airport	5,441,449	3,061,218	3,061,218	6,623,735	46.2 %	2,398,845	2,730,031	2,380,231	0
Park & Recreation Enterprise	9,784,109	9,784,109	9,784,109	21,608,456	45.3 %			0	0
Transportation	5,223,553	4,313,510	3,563,510	16,583,832	21.5 %	1,905,127	2,734,318	910,043	750,000
Wastewater Operations & Maintenance	22,614,462	22,447,497	22,447,497	58,405,485	38.4 %			166,965	0
Wastewater SRCFP	67,550,313	67,550,313	67,550,313	96,156,901	70.3 %			0	0
Fleet Management	934,496	469,952	469,952	3,831,572	12.3 %			464,544	0
Risk Management	3,667,839	3,670,816	2,445,715	4,012,569	61 %			0	1,225,101

FY 2017 Johnson County Budget by Fund

The total Johnson County Budget is \$944.1 million for FY 2017. This amount includes \$734.9 million in budgeted expenditures (including transfers) and \$209.2 million in budgeted reserves. The budgeted expenditures of \$734.9 million are allocated among 31 budgeted funds, which are presented on pages D.17 through D.45. For each budgeted fund, revenues and expenditures are listed for fiscal year 2015 (actual), fiscal year 2016 (estimated), and fiscal year 2017 (adopted budget). A classification of budgeted County funds by fund type can be found on page D.4.

Each of the 31 funds discussed in this section are appropriated as part of the County's overall budget. Additional funds are included in the audited financial statements for the County; these funds are not budgeted per state statute. A listing of these funds is provided below.

Funds Not Budgeted Per State Statute

<u>Special Revenue Funds</u>	<u>Capital Projects</u>	<u>Agency Funds</u>
County Clerk Technology Fund	Capital Projects Fund	Medical Reimbursement Fund
Treasurer Technology Fund	Equipment Reserve Fund	Jail Prisoners' Welfare Fund
Library Gift Fund	Register of Deeds Technology Fund	Fire District Fund
<u>Internal Service Funds</u>	<u>Enterprise Funds</u>	Tax Collection Fund
Workers Compensation Fund	Public Building Commission Fund	Research Triangle Sales Tax Fund
Self-Insured Health Care Fund		

Detail information for each County agency and department is presented in Sections K through P of this document. The relationship of each agency and department to the 31 budgeted funds can be found on page D.5.

FY 2017 Budget for All Budgeted Funds

Pages D.15 and D.16 summarize the FY 2017 Budget for Johnson County. The first page (D.15) reflects the expenditure budget by category, and the following page (D.16) reflects the expenditure budget by individual County fund.

For FY 2017, the total County mill levy was maintained at 26.595 mills. The total expenditure budget is \$734,865,523 for FY 2017, and the total published budget is \$944,081,835, including budgeted reserves of \$209,216,312.

FY 2017 Budget for Each County Fund

FY 2017 Budget information for each budgeted County fund is provided on pages D.17 through D.45. A brief summary of each fund is presented below.

General Fund (page D.17)

The General Fund accounts for the cost of general County government, and includes financial transactions that are not required to be accounted for in other County funds. Within the General Fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, sales taxes, Federal/State aid, and various charges for service. Additional information about the County's revenue sources is located in Section G (Revenue Summary).

For FY 2017, the General Fund mill levy is 14.078 mills. The General Fund expenditure budget is \$336.8 million for FY 2017, and the total published General Fund budget is \$408 million (including reserves of \$71.2 million). The primary increase in the General Fund expenditure budget is due to increased personal service costs and expenditures for Countywide expenditures related to state funding cuts or other needs. Public Safety Sales Tax 2 will be used to partially fund operations in the Sheriff's Office, Corrections, and Facilities, and will fund the debt service for the Adult Detention Phase II Jail Expansion, the Juvenile Services complex building project, the Criminalistic Laboratory, and the Olathe Adult Detention Center remodel and expansion project.

On February 28, 2013, the County adopted a revised General Fund reserve policy. The reserve calculation in the policy is based on the following goals:

1. Maintaining working capital to meet cash flow requirements and provide contingencies for unpredictable revenue sources and emergencies or other unanticipated expenditures.
2. Funding capital asset replacement and debt retirement.

According to the policy, the annual calculation is expected to generate a reserve amount that ranges between 20% and 25% of estimated annual General Fund net revenues (total General Fund revenues, excluding intrafund transfers and General Fund cost allocation). The County's General Fund has gradually increased over time as a result of unanticipated revenues above estimates and conservative departmental spending. In keeping with past Board direction, the multi-year budget projection gradually draws down the General Fund balance reserve.

The ending fund balance for FY 2015 was \$70.4 million, which is 26.6% of the General Fund net revenues. Approximately \$1 million of reserves were used during 2015 primarily to fund one-time Capital Improvement Projects included in the FY 2015 CIP. The estimated reserves for FY 2017 is \$71.2 million or 23.6% for FY 2017. The reserves associated with Public Safety Sales Tax 2 revenues are projected to be fully expended by the end of FY 2016.

During FY 2017, the estimated General Fund balance (reserves) is expected to decrease by \$300,000 for one-time capital expenditures.

911 Funds (page D.18 - D.20)

During 2011, Kansas Legislature passed Senate Bill 50 which replaced the existing 911 statutes with a new fee structure and other changes. This bill established a new uniform fee of \$0.53 per month for any device that can access 911 and will increase to \$0.60 effective October 1, 2015. The County created a new 911 Fund that will account for these new revenues and budgeted expenditures. These fees will be used to provide a 911 system throughout Johnson County and to pay for the equipment directly related to the reception and processing of 911 calls from any device. The County plans to spend down the balances in the existing 911 Telephone and 911 Wireless Telephone funds by the end of FY 2017 as no revenues other than interest earnings on the unspent reserves have been received since the end of 2011.

The total expenditure budget for the 911 funds is \$5.7 million. The new 911 fund expenditure budget is \$5.3 million for FY 2017. The existing 911 Telephone and 911 Wireless Telephone reserves are budgeted to be expended by the end of FY 2017 as well as approximately \$660,000 of the new 911 Fund. There is no mill levy for these funds.

Alcohol Tax Fund (page D.21)

The Alcohol Tax Fund is a special revenue fund that accounts for the local alcohol liquor tax authorized by the Kansas Legislature. By statute, funds must be expended for alcoholism prevention and drug abuse prevention programs.

The total expenditure budget for the Alcohol Tax Fund is approximately \$121,000 for FY 2017. The total published budget is approximately \$292,000 for FY 2017, including a reserve of approximately \$171,000. There is no mill levy for this fund.

Controlled Substance Fund (page D.22)

The Controlled Substance Fund is a special revenue fund that accounts for tax assessments and penalties from persons who manufacture, produce, ship, transport, import, or possess certain quantities of controlled substances. The funds can only be used for law enforcement and criminal prosecution purposes. The total expenditure budget for the Controlled Substance Fund is approximately \$75,000 for FY 2017. There is no mill levy for this fund.

Developer Fees for Parks Fund (page D.23)

The Developer Fees for Parks Fund is a special revenue fund that accounts for developer fees paid in lieu of parkland dedication in accordance with the Johnson County Zoning and Subdivision Regulations. The proceeds can only be used for park purposes. The total FY 2017 expenditure budget for the Developer Fees Fund is approximately \$10,000. There is no mill levy for this fund.

Developmental Supports Fund (page D.24)

The Developmental Supports Fund is a special revenue fund that accounts for the revenues and expenditures of programs designed to develop social and work skills for persons with intellectual and developmental disabilities. Within this fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, Federal/State aid, and various charges for service. County policy is to maintain a reserve between 8% and 12% of budgeted annual expenditures for the Developmental Supports Fund.

For FY 2017, the Developmental Supports Fund mill levy is 1.198 mills and the expenditure budget is \$23.5 million. The total published Developmental Supports Fund budget is \$26.9 million, including a reserve of \$3.3 million, or 14.1% of budgeted annual expenditures.

District Attorney Forfeited Property Fund (page D.25)

The District Attorney Forfeited Property Fund is a special revenue fund that accounts for funds received from the forfeiture of assets in drug-related cases. The funds can only be used for training purposes and contributions to non-profit agencies which deal in public safety and crime prevention issues.

The total expenditure budget for the District Attorney Forfeited Property Fund is approximately \$26,000 for FY 2017. The total published budget is approximately \$161,000, including a reserve of approximately \$135,000. There is no mill levy for this fund.

Library Operating Fund (page D.26)

The Library Operating Fund is a special revenue fund that accounts for the revenues and expenditures of operating an urban library system. Within this fund, the primary sources of revenue are ad valorem taxes and motor vehicle taxes.

For FY 2017, the Library Operating Fund mill levy is 3.323 mills and the expenditure budget is \$29.5 million. The total published Library Fund budget is \$32.4 million, including a reserve of \$2.9 million, or 10.1% of budgeted annual expenditures. The policy for this fund is to maintain a reserve between 5% and 10%. Funding for the Library Operating Fund has been increased by additional ad valorem support to fund the 20 year Comprehensive Library Master Plan beginning in FY 2017. The additional funds will be used to renovate, replace, expand and build as indicated by the plan.

Mental Health Fund (page D.27)

The Mental Health Fund is a special revenue fund that accounts for the revenues and expenditures of programs designed to provide clinical and residential counseling, clinical treatment, and outpatient services to citizens suffering from mental health disorders. Within this fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, Federal/State aid, and various charges for service.

For FY 2017, the Mental Health Fund mill levy is 1.753 mills and the expenditure budget is \$30.1 million. The total published Mental Health Fund budget is \$31.3 million. Mental Health's estimated reserves as of the end

of FY 2017 are expected to be approximately \$1.2 million, or 4% of the annual budgeted expenditures. County policy for the Mental Health fund is to maintain reserves between 8% and 12%. Ad valorem tax support has increased from \$11.4 million for FY 2016 to \$15.8 million for FY 2017 to address the loss of revenues from the State of Kansas and other sources.

Park and Recreation Fund (page D.28)

The Park and Recreation Fund accounts for tax-supported programs provided by the Johnson County Park and Recreation District. This fund page summarizes the budgets for the Park & Recreation's General, Employee Benefits and Debt Service funds. Within these funds, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, and various charges for service.

For FY 2017, the estimated Park and Recreation Fund mill levy is 3.101 mills and the expenditure budget is \$34.7 million. The total published Park and Recreation Fund budget is \$40.9 million, including a reserve of approximately \$6.2 million. Funding for the Park & Recreation Fund has been increased by additional ad valorem support to fund the Park Legacy Plan, which will allow the Park & Recreation District to open undeveloped parkland, invest in existing parks and develop streamway trails for future generations.

Prosecutor Training and Assistance Fund (page D.29)

The Prosecutor Training and Assistance Fund is a special revenue fund that accounts for a portion of the court costs assessed in every court case. The proceeds must be used for expenditures related to the District Attorney's Office.

The total expenditure budget for the Prosecutor Training and Assistance Fund is approximately \$29,000 for FY 2017. The total published budget is approximately \$72,000, including a reserve of approximately \$43,000. There is no mill levy for this fund.

Public Health Fund (page D.30)

The Public Health Fund is a special revenue fund that accounts for the revenues and expenditures of programs dedicated to protect and promote the health, welfare and environment of the community, and to prevent disease. Within this fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, Federal/State aid, and various charges for service.

The total expenditure budget for the Public Health Fund is \$15.6 million and the mill levy is 0.768 mills for FY 2017. The total published budget is \$15.6 million for FY 2017, including a reserve of \$1.4 million or 9% of the annual budgeted expenditures. County policy is to maintain reserves for the Public Health Fund between 5% and 10%. During FY 2017, the fund balance is estimated to decrease by approximately \$43,000 for one-time expenditures associated with the nurse-family partnership program.

Sheriff Forfeited Property Fund (page D.31)

The Sheriff Forfeited Property Fund is a special revenue fund that accounts for funds received from the forfeiture of assets in drug-related cases. The funds can only be used for law enforcement and prosecutorial purposes and cannot be used for normal operating expenditures.

The total published budget for the Sheriff Forfeited Property Fund is approximately \$494,000, including reserves of \$20,000 for FY 2017. There is no mill levy for this fund.

Stream Maintenance Fund (page D.32)

The Stream Maintenance Fund is a special revenue fund that accounts for royalty payments from sand removed from the Kansas River as it flows through Johnson County. The proceeds can be used for the cleaning and maintenance of the Kansas River (upon approval of the Kansas Division of Water Resources) and for the development of parklands along tributaries of and along the Kansas River.

The total expenditure budget for the Stream Maintenance Fund is approximately \$5,000 for FY 2017. The estimated ending Stream Maintenance fund balance as of December 31, 2017 is \$5,300. There is no mill levy for this fund.

Weapons Licensure Fund (page D.33)

The Weapons Licensure Fund is a special revenue fund that provides for the purchase of new law enforcement and criminal prosecution services. Revenues from this fund can only be used for public safety purposes; however, based on changes in state statutes, no additional revenues are currently anticipated for this fund as of January 1, 2016. For FY 2017, the total Weapons Licensure Fund budget is \$101,000. There is no mill levy for this fund.

County Building Fund (page D.34)

The County Building Fund is a capital fund that accounts for revenues and expenditures associated with the acquisition, construction, and renovation of County buildings. The fund was reestablished in 2015 by the Board of County Commissioners in accordance with State statute, which allows an annual tax levy not to exceed one (1) mill for a period not to exceed ten (10) years.

The total expenditure budget for the County Building Fund is \$2.2 million and the estimated mill levy is 0.238 mills for FY 2017. The total published budget is \$2.3 for FY 2017, including a reserve of approximately \$115,000 or 5.2%. County policy requires a reserve between 5% and 10% of the annual budgeted expenditures.

Public Works Fund (page D.35)

The Public Works Fund is a capital fund that accounts for all revenues and expenditures of the Public Works department. Within the Public Works Fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, and the special highway (gas tax) fund.

For FY 2017, the Public Works Fund mill levy is 1.474 mills. The expenditure budget for FY 2017 is \$27.9 million, which includes the County Assistance Road System (CARS) program. The total published Public Works Fund budget is \$30.8 million, including a reserve of \$2.9 million or 10.5% of annual budgeted expenditures. County policy is to maintain a reserve between 5% and 10%. The estimated Public Works Fund balance (reserve) is expected to decrease due to one-time capital expenditures.

Stormwater Fund (page D.36)

The Stormwater Fund is a capital fund that accounts for all revenues and expenditures of the Stormwater Management Program. Within the Stormwater Fund, the primary sources of revenue are the Stormwater sales tax and investment income.

For FY 2017, the Stormwater Fund expenditure budget is \$14.4 million. The total published Stormwater Fund budget is \$17.6 million, including a reserve of \$3.2 million. There is no mill levy for this fund.

Debt Service Fund (page D.37)

The Debt Service Fund accounts for revenues and expenditures related to various County debt issues, including Library debt. Debt service for the Park and Recreation District, Airport, Transportation, and Wastewater is paid directly from those funds. Within the Debt Service Fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, and transfers from other funds.

For FY 2017, the Debt Service Fund mill levy is 0.073 mills and the expenditure budget is \$1.8 million. The total published Debt Service Fund budget is \$2.2 million. County policy requires that the County maintain a reserve between 5% and 10% of the annual principal and interest amounts due on outstanding bonds, plus 100% of the amounts due on outstanding temporary notes. The projected ending fund balance is approximately \$387,000 or 21.9% of budgeted FY 2017 expenditures.

Library Special Use Fund (page D.38)

The Library Special Use Fund is a debt service fund that accounts for the revenues and expenditures of financing capital improvement projects for the Johnson County Library System, including the costs of planning, outfitting, and stocking new libraries.

For FY 2017, the Library Special Use Fund mill levy is 0.589 mills and the expenditure budget is \$4.8 million. The total published Library Special Use Fund budget is \$5.6 million, including a reserve of approximately \$800,000 or 16.6%. The policy for this fund is to maintain a reserve between 5% and 10%. For 2017, the estimated Library Special Use Fund balance is expected to decrease by approximately \$10,000 for one time expenditures related to debt issuance.

Airport Fund (page D.39)

The Airport Fund is an enterprise fund which accounts for the revenues and expenditures associated with constructing, renovating, and operating two airports and an industrial park. Within this fund, the primary sources of revenue are lease income (use of assets) and various charges for service.

For FY 2017, the Airport Fund expenditure budget is \$6.6 million. The total published Airport Fund budget is \$9.7 million, including a reserve of \$3.1 million. While \$2.4 million of reserves is anticipated to be spent during FY 2016 for one-time capital expenditures, there is no budgeted use of reserves for FY 2017.

Park and Recreation Enterprise Fund (page D.40)

The Park and Recreation Enterprise Fund accounts for revenues and expenditures associated with user fee-supported recreational programs, including golf, soccer, senior travel, competitive swimming, and gymnastics.

For FY 2017, the Park and Recreation Enterprise Fund expenditure budget is \$21.6 million. The total published Park and Recreation Enterprise Fund budget is \$31.4 million, including a reserve of \$9.8 million. There is no mill levy for this fund since the programs are supported by user fees.

Transportation Fund (page D.41)

The Transportation Fund is an enterprise fund that accounts for all revenues and expenditures of the transit and commuter rail programs. Within the Transportation Fund, the primary sources of revenue are Federal/State aid and \$6.3 million transfer from the General Fund.

For FY 2017, the Transportation Fund expenditure budget is \$16.6 million. The total published Transportation Fund budget is \$20.1 million, including a reserve of \$3.6 million or 21.5% of the annual budgeted expenditures. There is no mill levy for this fund. During FY 2017, the estimated Transportation Fund balance (reserve) is expected to decrease due to one-time capital expenses for new and replacement vehicles.

Wastewater O & M Fund (page D.42)

The Wastewater O & M (Operations and Maintenance) Fund is an enterprise fund that accounts for the revenues and expenditures associated with operations and maintenance activities of the Unified Wastewater District. Within this fund, the primary sources of revenue are various charges for service.

For FY 2017, the Wastewater O & M Fund expenditure budget is \$58.5 million and the total published budget is \$80.9 million (including reserves of approximately \$22.4 million). Reserves are anticipated to be used within the next five years to partially stabilize rates related to future infrastructure costs and other inflationary pressures on operations.

Wastewater SRCFP Fund (page D.43)

The Wastewater SRCFP (Sewer Repair and Construction Finance Plan) Fund is an enterprise fund that accounts for the revenues and expenditures of activities related to the construction and expansion of plants and other infrastructure in the Unified Wastewater District. Within this fund, the primary sources of revenue

are the capital finance charges and the Wastewater Connection Fees. Beginning in 2014, the capital charges have been included on the O&M customer billing.

For FY 2017, the Wastewater SRCFP Fund expenditure budget is \$96.2 million. The total published Wastewater SRCFP Fund budget is \$163.7 million, including reserves of \$67.6 million. There is a plan to use reserves to partially fund the costs associated with major infrastructure projects scheduled to be completed within the next decade.

Fleet Management Fund (page D.44)

The Fleet Management Fund was established in July, 2012 with an effective start date of January 1, 2013. It is an internal service fund, which will coordinate fleet service operations for County departments. The FY 2017 expenditure budget is \$3.8 million. The total published budget is approximately \$4.3 million, including a reserve of approximately \$470,000. There is no mill levy directly associated with this particular fund; funding will result from charges to other county departments for the cost of providing fleet management services, and transfers of funds for start-up costs and capital outlay from the Equipment Reserve fund and from Public Works.

Risk Management Fund (page D.45)

The Risk Management Fund is an internal service fund which handles liability and workers compensation activities. By law, only tort and non-tort liability activities are budgeted (workers compensation transactions are off-budget).

For FY 2017, the Risk Management Fund expenditure budget is \$4.0 million. The total published Risk Management Fund budget is approximately \$6.5 million, including a reserve of \$2.4 million or 61.0% of the annual budgeted expenditures. The County also recently adopted a new reserve policy for the Risk Management fund and this policy requires funding up to 80% confidence level of expected ultimate limited losses. The actuarial analysis began with the FY 2014 activity. Planned use of \$1.2 million in reserves was estimated for FY 2017. There is no mill levy for this fund as the property tax funding used in previous years has been replaced with internal charges to departments.

Non-budgeted Funds

There are several funds that are not budgeted in accordance with state statutes. The Library Gift Fund had \$207,000 at the end of 2015. These funds represent gifts given to the Library Board. The Register of Deeds Technology fund balance was \$4.8 million as of the end of 2015. The County Clerk and Treasurer Technology funds were established effective January 1, 2015. The ending balance for the County Clerk Technology fund was \$249,000 as of December 31, 2015. The Treasurer Technology Fund had \$85,000 as of the end of 2015. The Equipment Reserve fund had approximately \$5.2 million as of the end of 2015.

The Capital Projects fund had approximately \$86.5 million set aside for various County capital projects, such as CARS, Stormwater, infrastructure maintenance, etc. More information regarding the capital budget for FY 2017 is located in the Capital Improvement Program section. The Public Building Commission had net cash reserves of approximately \$21 million as of the end of 2015, primarily from bond proceeds. These funds are restricted for the specific capital projects for which the bonds were issued.

The Self-Insured Health Care Fund had reserves of approximately \$9.4 million as of the end of 2015 and a projected ending cash balance of \$3.1 million as of the end of 2017. More information on this fund can be found in the Personnel and Compensation section. The Workers' Compensation fund had cash reserves of \$5.6 million at the end of 2015.

The County also maintains an agency fund for the Research Triangle Sales Tax. The Research Triangle Sales tax of 0.125% is a pass through sales tax with the total being immediately distributed to the Johnson County Education Research Triangle Authority. An election was held in November 2008 to pass this 1/8th cent sales tax for the purpose of supporting education and research projects at locations within Johnson County, Kansas for University of Kansas, Kansas State University, and University of Kansas Medical Center. There is no sunset for this tax.

**FY 2017 Johnson County Budget
All Budgeted Funds (by Category)**

Total Budget by Category	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 214,335,509	\$ 220,430,187	\$ 214,140,345
REVENUES:			
Ad Valorem Taxes	180,141,184	218,245,729	234,342,975
Other Taxes	101,697,167	105,366,495	108,396,962
Intergovernmental	48,550,140	59,421,180	59,396,950
Licenses & Permits	3,437,790	3,224,709	3,414,365
Charges for Service	184,374,508	199,980,711	203,432,042
Use of Assets	7,201,760	6,696,886	8,160,364
Miscellaneous	39,361,626	47,749,808	48,935,926
Transfers	91,611,876	59,810,714	63,861,906
Total Revenues	\$ 656,376,051	\$ 700,496,232	\$ 729,941,490
Total Revenues & Beginning Balance	\$ 870,711,560	\$ 920,926,419	\$ 944,081,835
EXPENDITURES:			
Personal Services	253,826,223	267,949,385	280,278,979
Contractual Services	86,164,590	100,247,433	102,416,348
Commodities	26,390,824	30,066,493	31,502,056
Capital Outlay	13,202,552	20,556,090	17,974,391
Miscellaneous	104,524	516,480	2,091,195
Purchase Order Rollovers	2,134	1,250	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	(2,000,000)	4,905,985
Debt Service Payments	31,155,734	36,059,099	39,131,321
Lease Payments to the PBC	19,278,837	20,648,922	23,527,192
Interfund Transfers	15,389,743	9,403,120	12,365,160
Intrafund Transfers	43,521,092	41,918,260	42,111,742
Transfers to Equipment Reserve Fund	1,332,112	1,780,951	1,782,951
Transfers to Capital Projects	75,106,344	104,708,627	99,496,350
Cost Allocation Expenditures	37,015,552	13,766,561	15,144,224
Fee-based Expenditures	7,409,412	11,426,899	12,228,639
Grant Expenditures	40,381,700	49,736,504	49,908,990
Total Expenditures	\$ 650,281,373	\$ 706,786,074	\$ 734,865,523
Ending Balance, December 31	\$ 220,430,187	\$ 214,140,345	\$ 209,216,312
Annual Change in Balance	\$ 6,094,678	\$ (6,289,842)	\$ (4,924,033)
Mill Levy Information:			
County Taxing District	17.764	19.582	19.582
Park & Recreation Taxing District	2.349	3.101	3.101
Library Taxing District	3.157	3.912	3.912
Wastewater Taxing District	0.000	0.000	0.000
Total Mill Levy	23.270	26.595	26.595

**FY 2017 Johnson County Budget
All Budgeted Funds (by Category)**

Total Budget by Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 214,335,509	\$ 220,430,187	\$ 214,140,345
REVENUES:			
Ad Valorem Taxes	180,141,184	218,245,729	234,342,975
Other Taxes	101,697,167	105,366,495	108,396,962
Intergovernmental	48,550,140	59,421,180	59,396,950
Licenses & Permits	3,437,790	3,224,709	3,414,365
Charges for Service	184,374,508	199,980,711	203,432,042
Use of Assets	7,201,760	6,696,886	8,160,364
Miscellaneous	39,361,626	47,749,808	48,935,926
Transfers	91,611,876	59,810,714	63,861,906
Total Revenues	\$ 656,376,051	\$ 700,496,232	\$ 729,941,490
Total Revenues & Beginning Balance	\$ 870,711,560	\$ 920,926,419	\$ 944,081,835
EXPENDITURES:			
General Fund	325,936,943	326,919,490	336,808,189
Public Works Fund	26,050,330	27,306,972	27,879,315
Stormwater Fund	13,671,440	14,516,568	14,372,813
Transportation Fund	11,809,195	14,861,759	16,583,832
County Building Fund	435,804	601,325	2,235,782
Fleet Services Fund	3,424,605	4,488,849	3,831,572
Risk Management Fund	3,609,144	3,780,506	4,012,569
Stream Maintenance Fund	0	5,000	5,000
9-1-1 Telephone Fund	1,102,694	419	70,218
9-1-1 Wireless Telephone Fund	(3,731)	0	285,146
9-1-1 Fund	2,699,599	5,000,000	5,300,000
Alcohol Tax Fund	111,342	111,450	121,113
Prosecutor Training & Assistance Fund	28,950	29,000	29,000
Developmental Supports Fund	21,046,667	22,578,909	23,529,567
Mental Health Fund	28,171,751	27,107,567	30,047,965
Airport Fund	7,981,740	7,940,227	6,623,735
Park & Recreation Fund	26,923,237	30,621,554	34,698,222
Park & Recreation Enterprise Fund	15,759,026	20,512,542	21,608,456
Public Health Fund	13,419,476	14,926,449	15,556,177
Library Operating Fund	22,193,679	30,414,717	29,474,292
Library Special Use Fund	1,988,528	3,111,486	4,768,466
Developer Fees for Parks Fund	0	9,800	9,800
Sheriff Forfeited Property Fund	0	925,988	494,408
Controlled Substance Fund	0	150,472	65,491
Weapon Licensure Fund	171,125	0	101,075
District Attorney Forfeited Property Fund	31,913	25,841	26,051
Debt Service Fund	1,088,739	1,087,450	1,764,883
Wastewater SRCFP Fund	71,216,133	94,159,580	96,156,901
Wastewater O & M Fund	51,413,044	55,592,154	58,405,485
Total Expenditures	\$ 650,281,373	\$ 706,786,074	\$ 734,865,523
Ending Balance, December 31	\$ 220,430,187	\$ 214,140,345	\$ 209,216,312
Annual Change in Balance	\$ 6,094,678	\$ (6,289,842)	\$ (4,924,033)

FY 2017 Johnson County Budget

General Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 71,409,290	\$ 70,406,138	\$ 71,488,071
REVENUES:			
Ad Valorem Taxes	101,619,490	122,644,314	127,291,752
Other Taxes	72,736,672	75,955,522	77,781,702
Intergovernmental	23,970,944	30,879,553	29,554,999
Licenses & Permits	1,926,027	1,789,385	1,810,782
Charges for Service	44,480,207	43,658,979	44,010,155
Use of Assets	1,826,343	1,664,040	2,080,050
Miscellaneous	5,810,082	3,967,574	4,044,713
Transfers	72,564,026	47,442,056	49,934,037
Total Revenues	\$ 324,933,791	\$ 328,001,423	\$ 336,508,190
Total Revenues & Beginning Balance	\$ 396,343,081	\$ 398,407,561	\$ 407,996,261
EXPENDITURES:			
Personal Services	158,089,213	165,715,237	171,159,471
Contractual Services	31,739,620	36,000,642	36,085,494
Commodities	6,845,144	8,770,194	8,058,608
Capital Outlay	3,384,185	562,203	840,703
Miscellaneous	47,756	516,480	2,091,195
Purchase Order Rollovers	0	0	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	(2,000,000)	4,905,986
Debt Service Payments	0	0	0
Lease Payments to the PBC - Other Facilities	17,796,705	19,007,573	17,566,542
Interfund Transfers	5,264,482	6,569,361	6,526,279
Intrafund Transfers	39,769,298	39,060,974	39,237,232
Transfers to Equipment Reserve Fund	1,332,112	1,710,951	1,712,951
Transfers to Capital Projects	4,761,698	5,984,342	5,583,864
Cost Allocation Expenditures	25,049,566	2,138,728	869,874
Fee-based Expenditures	7,409,412	11,426,899	12,228,639
Grant Expenditures	24,447,752	31,455,906	29,941,352
Total Expenditures	\$ 325,936,943	\$ 326,919,490	\$ 336,808,190
Ending Balance, December 31	\$ 70,406,138	\$ 71,488,071	\$ 71,188,071
Annual Change in Balance	\$ (1,003,152)	\$ 1,081,933	\$ (300,000)
*Target for Ending Balance Per Policy	\$ 50,993,855	\$ 53,095,004	\$ 53,841,120
Amount Over (Under) Policy Target	\$ 19,412,283	\$ 18,393,067	\$ 17,346,951
Net Revenues for Policy Target	\$ 264,773,368	\$ 291,252,075	\$ 301,289,520

* The policy target for the General Fund ending balance is: 20% to 25% of total revenues, excluding intrafund transfers and General Fund cost allocation.

FY 2017 Johnson County Budget

9-1-1 Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 5,308,107	\$ 6,781,043	\$ 6,321,729
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	4,142,882	4,500,000	4,590,000
Use of Assets	29,653	40,686	47,413
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 4,172,535	\$ 4,540,686	\$ 4,637,413
Total Revenues & Beginning Balance	\$ 9,480,642	\$ 11,321,729	\$ 10,959,142
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	2,593,734	3,800,000	4,000,000
Commodities	105,865	0	0
Capital Outlay	0	1,200,000	1,066,000
Miscellaneous	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	234,000
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 2,699,599	\$ 5,000,000	\$ 5,300,000
Ending Balance, December 31	\$ 6,781,043	\$ 6,321,729	\$ 5,659,142
Annual Change in Balance	\$ 1,472,936	\$ (459,314)	\$ (662,587)

FY 2017 Johnson County Budget

9-1-1 Telephone Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 1,059,444	\$ 69,812	\$ 69,812
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	109,083	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	3,979	419	406
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 113,062	\$ 419	\$ 406
Total Revenues & Beginning Balance	\$ 1,172,506	\$ 70,231	\$ 70,218
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	741,186	419	70,218
Commodities	163,202	0	0
Capital Outlay	926	0	0
Miscellaneous	0	0	0
Debt Service Payments	0	0	0
PBC Lease Payments	0	0	0
Interfund Transfers	197,380	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 1,102,694	\$ 419	\$ 70,218
Ending Balance, December 31	\$ 69,812	\$ 69,812	\$ 0
Annual Change in Balance	\$ (989,632)	\$ 0	\$ (69,812)

FY 2017 Johnson County Budget

9-1-1 Wireless Telephone Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 276,405	\$ 281,706	\$ 283,396
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	1,570	1,690	1,750
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 1,570	\$ 1,690	\$ 1,750
Total Revenues & Beginning Balance	\$ 277,975	\$ 283,396	\$ 285,146
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	(3,731)	0	285,146
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ (3,731)	\$ 0	\$ 285,146
Ending Balance, December 31	\$ 281,706	\$ 283,396	\$ 0
Annual Change in Balance	\$ 5,301	\$ 1,690	\$ (283,396)

FY 2017 Johnson County Budget

Alcohol Tax Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 156,469	\$ 171,272	\$ 171,272
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	125,359	110,560	120,000
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	786	890	1,113
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 126,145	\$ 111,450	\$ 121,113
Total Revenues & Beginning Balance	\$ 282,614	\$ 282,722	\$ 292,385
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	71,439	89,830	86,993
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	39,903	21,620	34,120
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 111,342	\$ 111,450	\$ 121,113
Ending Balance, December 31	\$ 171,272	\$ 171,272	\$ 171,272
Annual Change in Balance	\$ 14,803	\$ 0	\$ 0

FY 2017 Johnson County Budget

Controlled Substance Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 206,917	\$ 213,359	\$ 69,045
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	5,419	5,000	5,000
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	1,023	1,158	1,447
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 6,442	\$ 6,158	\$ 6,447
Total Revenues & Beginning Balance	\$ 213,359	\$ 219,517	\$ 75,492
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	150,472	65,491
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 0	\$ 150,472	\$ 65,491
Ending Balance, December 31	\$ 213,359	\$ 69,045	\$ 10,001
Annual Change in Balance	\$ 6,442	\$ (144,314)	\$ (59,044)

FY 2017 Johnson County Budget

Developer Fees Fund for Parks	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 112,222	\$ 112,222	\$ 112,222
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	9,800	9,800
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 0	\$ 9,800	\$ 9,800
Total Revenues & Beginning Balance	\$ 112,222	\$ 122,022	\$ 122,022
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	9,800	9,800
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 0	\$ 9,800	\$ 9,800
Ending Balance, December 31	\$ 112,222	\$ 112,222	\$ 112,222
Annual Change in Balance	\$ 0	\$ 0	\$ 0

FY 2017 Johnson County Budget

Developmental Supports	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 3,144,353	\$ 3,207,310	\$ 3,363,393
REVENUES:			
Ad Valorem Taxes	9,303,868	10,055,987	10,831,365
Other Taxes	1,228,605	1,320,666	1,286,200
Intergovernmental	1,667,287	1,657,706	1,660,284
Licenses & Permits	0	0	0
Charges for Service	8,818,848	9,572,404	9,572,404
Use of Assets	31,145	35,258	44,073
Miscellaneous	59,871	92,971	92,971
Transfers	0	0	0
Total Revenues	\$ 21,109,624	\$ 22,734,992	\$ 23,487,297
Total Revenues & Beginning Balance	\$ 24,253,977	\$ 25,942,302	\$ 26,850,690
EXPENDITURES:			
Personal Services	16,105,387	16,806,930	17,789,338
Contractual Services	728,238	815,281	815,656
Commodities	629,955	712,598	715,843
Capital Outlay	0	393,094	199,867
Miscellaneous	13,134	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Equipment Reserve Fund	0	0	0
Transfers to Capital Projects	0	0	0
Fee-based Expenditures	0	0	0
Cost Allocation Expenditures	1,963,823	2,322,204	2,480,061
Grant Expenditures	1,606,130	1,528,802	1,528,802
Total Expenditures	\$ 21,046,667	\$ 22,578,909	\$ 23,529,567
Ending Balance, December 31	\$ 3,207,310	\$ 3,363,393	\$ 3,321,123
Annual Change in Balance	\$ 62,957	\$ 156,083	\$ (42,270)
Mill Levy (County Taxing District)	1.174	1.195	1.198

FY 2017 Johnson County Budget

District Attorney Forfeited Property Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 153,154	\$ 134,960	\$ 134,960
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	25,000	25,000
Charges for Service	0	0	0
Use of Assets	743	841	1,051
Miscellaneous	12,976	0	0
Transfers	0	0	0
Total Revenues	\$ 13,719	\$ 25,841	\$ 26,051
Total Revenues & Beginning Balance	\$ 166,873	\$ 160,801	\$ 161,011
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	25,841	26,051
Commodities	12,724	0	0
Capital Outlay	18,189	0	0
Miscellaneous	1,000	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 31,913	\$ 25,841	\$ 26,051
Ending Balance, December 31	\$ 134,960	\$ 134,960	\$ 134,960
Annual Change in Balance	\$ (18,194)	\$ 0	\$ 0

FY 2017 Johnson County Budget

Library Operating Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 4,311,042	\$ 4,669,329	\$ 2,969,329
REVENUES:			
Ad Valorem Taxes	18,853,500	24,499,587	24,852,783
Other Taxes	2,304,604	2,664,483	3,023,319
Intergovernmental	150,090	240,058	247,260
Licenses & Permits	0	0	0
Charges for Service	149,880	846,457	863,386
Use of Assets	58,979	61,433	76,791
Miscellaneous	1,034,913	402,699	410,753
Transfers	0	0	0
Total Revenues	\$ 22,551,966	\$ 28,714,717	\$ 29,474,292
Total Revenues & Beginning Balance	\$ 26,863,008	\$ 33,384,046	\$ 32,443,621
EXPENDITURES:			
Personal Services	14,045,799	15,245,427	15,918,347
Contractual Services	3,769,894	4,348,544	5,019,491
Commodities	3,343,577	3,924,153	3,981,386
Capital Outlay	0	8,412	8,412
Miscellaneous	3,496	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	80,057	115,259
Intrafund Transfers	0	0	0
Transfers to Capital Projects	798,996	6,484,000	4,092,493
Cost Allocation Expenditures	79,926	84,066	91,644
Grant Expenditures	151,991	240,058	247,260
Total Expenditures	\$ 22,193,679	\$ 30,414,717	\$ 29,474,292
Ending Balance, December 31	\$ 4,669,329	\$ 2,969,329	\$ 2,969,329
Annual Change in Balance	\$ 358,287	\$ (1,700,000)	\$ 0
Mill Levy (Library Taxing District)	2.871	3.509	3.323

FY 2017 Johnson County Budget

Mental Health Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 1,339,219	\$ 1,030,798	\$ 1,211,300
REVENUES:			
Ad Valorem Taxes	12,173,467	11,422,675	15,846,669
Other Taxes	1,641,283	1,746,719	1,489,381
Intergovernmental	4,906,621	5,301,541	4,799,798
Licenses & Permits	0	0	0
Charges for Service	8,644,681	8,448,477	7,492,680
Use of Assets	25,499	28,867	36,084
Miscellaneous	166,175	65,004	51,043
Transfers	305,604	274,786	332,310
Total Revenues	\$ 27,863,330	\$ 27,288,069	\$ 30,047,965
Total Revenues & Beginning Balance	\$ 29,202,549	\$ 28,318,867	\$ 31,259,265
EXPENDITURES:			
Personal Services	17,030,694	17,286,229	17,943,262
Contractual Services	2,130,764	2,027,109	2,062,932
Commodities	422,261	590,055	556,952
Capital Outlay	0	100,000	100,000
Miscellaneous	27,075	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	617,695	85,825	88,875
Intrafund Transfers	6,000	0	0
Transfer to Equipment Reserve	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	3,026,432	1,716,808	4,496,146
Fee-based Expenditures	0	0	0
Grant Expenditures	4,910,830	5,301,541	4,799,798
Total Expenditures	\$ 28,171,751	\$ 27,107,567	\$ 30,047,965
Ending Balance, December 31	\$ 1,030,798	\$ 1,211,300	\$ 1,211,300
Annual Change in Balance	\$ (308,421)	\$ 180,502	\$ 0
Mill Levy. (County Taxing District)	1.651	1.536	1.356

FY 2017 Johnson County Budget

Park & Recreation Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 7,608,682	\$ 5,989,325	\$ 6,229,716
REVENUES:			
Ad Valorem Taxes	18,617,628	26,108,179	28,039,492
Other Taxes	2,390,601	2,713,612	3,318,041
Intergovernmental	0	0	0
Licenses & Permits	44,082	0	153,510
Charges for Service	1,752,371	1,970,874	2,174,579
Use of Assets	8,904	10,080	12,600
Miscellaneous	0	0	0
Transfers	2,490,294	59,200	1,000,000
Total Revenues	\$ 25,303,880	\$ 30,861,945	\$ 34,698,222
Total Revenues & Beginning Balance	\$ 32,912,562	\$ 36,851,270	\$ 40,927,938
EXPENDITURES:			
Personal Services	10,781,825	11,728,072	13,265,642
Contractual Services	2,137,446	2,679,088	2,863,755
Commodities	1,000,941	1,223,933	2,215,989
Capital Outlay	5,826,672	14,524,564	13,174,727
Miscellaneous	2,134	1,250	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	435,950	464,647	463,600
Lease Payments to the PBC	0	0	0
Interfund Transfers	6,738,269	0	2,714,509
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 26,923,237	\$ 30,621,554	\$ 34,698,222
Ending Balance, December 31	\$ 5,989,325	\$ 6,229,716	\$ 6,229,716
Annual Change in Balance	\$ (1,619,357)	\$ 240,391	\$ 0
Mill Levy (Park & Rec. Taxing District)	2.349	3.101	3.101

FY 2017 Johnson County Budget

Prosecutor Training & Assistance Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 49,601	\$ 43,320	\$ 43,320
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	29,000	29,000
Use of Assets	0	0	0
Miscellaneous	22,669	0	0
Transfers	0	0	0
Total Revenues	\$ 22,669	\$ 29,000	\$ 29,000
Total Revenues & Beginning Balance	\$ 72,270	\$ 72,320	\$ 72,320
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	28,950	29,000	29,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 28,950	\$ 29,000	\$ 29,000
Ending Balance, December 31	\$ 43,320	\$ 43,320	\$ 43,320
Annual Change in Balance	\$ (6,281)	\$ 0	\$ 0

FY 2017 Johnson County Budget

Public Health Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 1,130,454	\$ 1,113,013	\$ 1,435,188
REVENUES:			
Ad Valorem Taxes	6,086,081	7,001,680	6,944,785
Other Taxes	710,755	860,315	889,031
Intergovernmental	4,542,673	5,284,774	5,464,692
Licenses & Permits	553,633	598,210	567,781
Charges for Service	1,433,446	1,421,997	1,557,970
Use of Assets	0	0	0
Miscellaneous	75,447	81,648	89,081
Transfers	0	0	0
Total Revenues	\$ 13,402,035	\$ 15,248,624	\$ 15,513,340
Total Revenues & Beginning Balance	\$ 14,532,489	\$ 16,361,637	\$ 16,948,528
EXPENDITURES:			
Personal Services	5,807,267	6,361,163	6,639,683
Contractual Services	475,922	681,116	794,951
Commodities	516,093	414,215	571,921
Capital Outlay	3,088	0	0
Miscellaneous	2,555	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	1,800	0	0
Intrafund Transfers	211,783	222,243	222,243
Transfers to Equipment Reserve Fund	0	70,000	70,000
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	1,708,474	1,892,938	1,792,687
Grant Expenditures	4,692,494	5,284,774	5,464,692
Total Expenditures	\$ 13,419,476	\$ 14,926,449	\$ 15,556,177
Ending Balance, December 31	\$ 1,113,013	\$ 1,435,188	\$ 1,392,351
Annual Change in Balance	\$ (17,441)	\$ 322,175	\$ (42,837)
Mill Levy (County Taxing District)	0.768	0.832	0.768

FY 2017 Johnson County Budget

Sheriff Forfeited Property Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 1,123,221	\$ 1,299,417	\$ 440,042
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	5,842	6,613	8,266
Miscellaneous	170,354	60,000	66,100
Transfers	0	0	0
Total Revenues	\$ 176,196	\$ 66,613	\$ 74,366
Total Revenues & Beginning Balance	\$ 1,299,417	\$ 1,366,030	\$ 514,408
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	925,988	494,408
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 0	\$ 925,988	\$ 494,408
Ending Balance, December 31	\$ 1,299,417	\$ 440,042	\$ 20,000
Annual Change in Balance	\$ 176,196	\$ (859,375)	\$ (420,042)

FY 2017 Johnson County Budget

Stream Maintenance Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 4,524	\$ 5,383	\$ 5,383
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	859	5,000	5,000
Transfers	0	0	0
Total Revenues	\$ 859	\$ 5,000	\$ 5,000
Total Revenues & Beginning Balance	\$ 5,383	\$ 10,383	\$ 10,383
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	5,000	5,000
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 0	\$ 5,000	\$ 5,000
Ending Balance, December 31	\$ 5,383	\$ 5,383	\$ 5,383
Annual Change in Balance	\$ 859	\$ 0	\$ 0

FY 2017 Johnson County Budget

Weapons Licensure Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 171,722	\$ 56,075	\$ 56,075
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	55,478	0	45,000
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 55,478	\$ 0	\$ 45,000
Total Revenues & Beginning Balance	\$ 227,200	\$ 56,075	\$ 101,075
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	171,125	0	101,075
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 171,125	\$ 0	\$ 101,075
Ending Balance, December 31	\$ 56,075	\$ 56,075	\$ 0
Annual Change in Balance	\$ (115,647)	\$ 0	\$ (56,075)

FY 2017 Johnson County Budget

County Building Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 137,023	\$ 49,429	\$ 115,373
REVENUES:			
Ad Valorem Taxes	262,501	607,605	2,147,914
Other Taxes	84,119	57,864	85,618
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	1,590	1,800	2,250
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 348,210	\$ 667,269	\$ 2,235,782
Total Revenues & Beginning Balance	\$ 485,233	\$ 716,698	\$ 2,351,155
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	10,000	10,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	435,804	591,325	2,225,782
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 435,804	\$ 601,325	\$ 2,235,782
Ending Balance, December 31	\$ 49,429	\$ 115,373	\$ 115,373
Annual Change in Balance	\$ (87,594)	\$ 65,944	\$ 0
Mill Levy (County Taxing District)	0.033	0.0725	0.238

FY 2017 Johnson County Budget

Public Works Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 5,076,841	\$ 3,912,681	\$ 3,554,725
REVENUES:			
Ad Valorem Taxes	11,344,537	13,089,204	13,327,668
Other Taxes	1,689,584	1,703,569	1,717,104
Intergovernmental	10,504,611	10,830,585	10,979,373
Licenses & Permits	13,375	9,914	10,092
Charges for Service	78,615	38,813	39,588
Use of Assets	24,296	0	0
Miscellaneous	113,012	58,791	59,987
Transfers	1,118,140	1,218,140	1,120,503
Total Revenues	\$ 24,886,170	\$ 26,949,016	\$ 27,254,315
Total Revenues & Beginning Balance	\$ 29,963,011	\$ 30,861,697	\$ 30,809,040
EXPENDITURES:			
Personal Services	4,431,619	4,770,600	4,994,651
Contractual Services	1,767,524	2,241,684	1,836,782
Commodities	2,689,315	2,457,595	2,762,497
Capital Outlay	19,281	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	723,400	773,716	873,716
Intrafund Transfers	0	0	0
Transfers to Equipment Reserve Fund	0	0	0
Transfers to Capital Projects	15,283,678	15,717,295	16,080,654
Cost Allocation Expenditures	1,135,513	1,346,082	1,331,015
Grant Expenditures	0	0	0
Total Expenditures	\$ 26,050,330	\$ 27,306,972	\$ 27,879,315
Ending Balance, December 31	\$ 3,912,681	\$ 3,554,725	\$ 2,929,725
Annual Change in Balance	\$ (1,164,160)	\$ (357,956)	\$ (625,000)
Mill Levy (County Taxing District)	1.431	1.555	1.474

FY 2017 Johnson County Budget

Stormwater Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 4,553,543	\$ 4,462,033	\$ 3,570,185
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	13,369,406	13,391,042	13,680,716
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	207,730	233,678	292,097
Miscellaneous	2,794	0	0
Transfers	0	0	32,131
Total Revenues	\$ 13,579,930	\$ 13,624,720	\$ 14,004,944
Total Revenues & Beginning Balance	\$ 18,133,473	\$ 18,086,753	\$ 17,575,129
EXPENDITURES:			
Personal Services	377,874	314,242	327,064
Contractual Services	4,635	10,101	9,201
Commodities	1,133	4,000	4,900
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	118,140	118,140	120,503
Intrafund Transfers	0	0	0
Transfers to Capital Projects	13,073,741	13,970,076	13,799,533
Cost Allocation Expenditures	95,917	100,009	111,612
Grant Expenditures	0	0	0
Total Expenditures	\$ 13,671,440	\$ 14,516,568	\$ 14,372,813
Ending Balance, December 31	\$ 4,462,033	\$ 3,570,185	\$ 3,202,316
Annual Change in Balance	\$ (91,510)	\$ (891,848)	\$ (367,869)

FY 2017 Johnson County Budget

Debt Service Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 399,608	\$ 393,782	\$ 396,834
REVENUES:			
Ad Valorem Taxes	1,139	0	657,604
Other Taxes	10,618	25,242	32,557
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	1,071,156	1,065,260	1,064,722
Total Revenues	\$ 1,082,913	\$ 1,090,502	\$ 1,754,883
Total Revenues & Beginning Balance	\$ 1,482,521	\$ 1,484,284	\$ 2,151,717
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	20,000	20,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	1,088,739	1,067,450	1,744,883
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 1,088,739	\$ 1,087,450	\$ 1,764,883
Ending Balance, December 31	\$ 393,782	\$ 396,834	\$ 386,834
Annual Change in Balance	\$ (5,826)	\$ 3,052	\$ (10,000)
Mill Levy (County Taxing District)	0.000	0.000	0.073

FY 2017 Johnson County Budget

Library Special Use Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 658,925	\$ 811,559	\$ 801,559
REVENUES:			
Ad Valorem Taxes	1,878,889	2,816,498	4,402,943
Other Taxes	262,273	282,298	352,833
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	0	2,690	2,690
Transfers	0	0	0
Total Revenues	\$ 2,141,162	\$ 3,101,486	\$ 4,758,466
Total Revenues & Beginning Balance	\$ 2,800,087	\$ 3,913,045	\$ 5,560,025
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	(34,486)	35,331	16,305
Commodities	141,392	192,564	192,564
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	905,879	904,156	3,583,750
Interfund Transfers	975,743	979,435	975,847
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	1,000,000	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 1,988,528	\$ 3,111,486	\$ 4,768,466
Ending Balance, December 31	\$ 811,559	\$ 801,559	\$ 791,559
Annual Change in Balance	\$ 152,634	\$ (10,000)	\$ (10,000)
Mill Levy (Library Taxing District)	0.286	0.403	0.589

FY 2017 Johnson County Budget

Airport Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 7,377,956	\$ 5,441,449	\$ 3,061,218
REVENUES:			
Ad Valorem Taxes	9	0	0
Other Taxes	660	828	460
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	1,605,147	1,397,503	1,631,473
Use of Assets	4,420,940	4,146,665	4,976,802
Miscellaneous	18,477	15,000	15,000
Transfers	0	0	0
Total Revenues	\$ 6,045,233	\$ 5,559,996	\$ 6,623,735
Total Revenues & Beginning Balance	\$ 13,423,189	\$ 11,001,445	\$ 9,684,953
EXPENDITURES:			
Personal Services	1,162,729	1,369,818	1,434,820
Contractual Services	1,789,099	1,931,496	1,407,043
Commodities	1,674,026	1,213,107	1,637,500
Capital Outlay	2,527,928	1,350,000	600,000
Miscellaneous	1,990	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	521,885	637,788	603,937
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	14,537	0	0
Transfers to Capital Projects	0	1,174,614	621,202
Cost Allocation Expenditures	289,546	263,404	319,233
Grant Expenditures	0	0	0
Total Expenditures	\$ 7,981,740	\$ 7,940,227	\$ 6,623,735
Ending Balance, December 31	\$ 5,441,449	\$ 3,061,218	\$ 3,061,218
Annual Change in Balance	\$ (1,936,507)	\$ (2,380,231)	\$ 0

FY 2017 Johnson County Budget

Park & Recreation Enterprise Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 9,088,417	\$ 9,784,109	\$ 9,784,109
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	16,421,801	20,512,542	21,580,456
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	32,917	0	28,000
Total Revenues	\$ 16,454,718	\$ 20,512,542	\$ 21,608,456
Total Revenues & Beginning Balance	\$ 25,543,135	\$ 30,296,651	\$ 31,392,565
EXPENDITURES:			
Personal Services	8,448,138	10,183,625	11,625,479
Contractual Services	4,971,956	7,919,070	6,779,111
Commodities	1,971,908	2,264,347	2,555,177
Capital Outlay	193,272	86,300	418,664
Miscellaneous	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	59,200	202,025
Intrafund Transfers	173,752	0	28,000
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 15,759,026	\$ 20,512,542	\$ 21,608,456
Ending Balance, December 31	\$ 9,784,109	\$ 9,784,109	\$ 9,784,109
Annual Change in Balance	\$ 695,692	\$ 0	\$ 0

FY 2017 Johnson County Budget

Transportation Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 6,529,823	\$ 5,223,553	\$ 4,313,510
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	2,431,226	4,867,119	6,346,438
Licenses & Permits	0	0	0
Charges for Service	1,310,583	1,592,598	1,592,598
Use of Assets	0	0	0
Miscellaneous	122,363	120,000	120,000
Transfers	6,638,753	7,371,999	7,774,796
Total Revenues	\$ 10,502,925	\$ 13,951,716	\$ 15,833,832
Total Revenues & Beginning Balance	\$ 17,032,748	\$ 19,175,269	\$ 20,147,342
EXPENDITURES:			
Personal Services	181,845	0	0
Contractual Services	3,658,638	4,527,382	5,027,730
Commodities	893,375	1,375,630	1,416,899
Capital Outlay	(2,536)	0	0
Miscellaneous	(5)	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	140,449	145,868	151,118
Interfund Transfers	0	0	0
Intrafund Transfers	1,920,559	1,058,304	951,394
Transfers to Capital Projects	0	1,350,000	750,000
Cost Allocation Expenditures	444,367	479,152	359,605
Grant Expenditures	4,572,503	5,925,423	7,927,086
Total Expenditures	\$ 11,809,195	\$ 14,861,759	\$ 16,583,832
Ending Balance, December 31	\$ 5,223,553	\$ 4,313,510	\$ 3,563,510
Annual Change in Balance	\$ (1,306,270)	\$ (910,043)	\$ (750,000)

FY 2017 Johnson County Budget

Wastewater O&M Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 22,253,456	\$ 22,614,462	\$ 22,447,497
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	845,195	802,200	802,200
Charges for Service	50,641,822	54,232,226	57,182,227
Use of Assets	123,813	122,518	152,858
Miscellaneous	154,100	268,245	268,200
Transfers	9,120	0	0
Total Revenues	\$ 51,774,050	\$ 55,425,189	\$ 58,405,485
Total Revenues & Beginning Balance	\$ 74,027,506	\$ 78,039,651	\$ 80,852,982
EXPENDITURES:			
Personal Services	16,026,735	16,676,689	17,625,805
Contractual Services	27,125,693	30,220,589	32,017,184
Commodities	4,646,238	4,437,157	4,636,527
Capital Outlay	393,886	845,050	845,050
Miscellaneous	7,523	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	3,212,969	3,412,669	3,280,919
Grant Expenditures	0	0	0
Total Expenditures	\$ 51,413,044	\$ 55,592,154	\$ 58,405,485
Ending Balance, December 31	\$ 22,614,462	\$ 22,447,497	\$ 22,447,497
Annual Change in Balance	\$ 361,006	\$ (166,965)	\$ 0

FY 2017 Johnson County Budget

Wastewater SRCFP Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 55,488,350	\$ 67,550,313	\$ 67,550,313
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	883,207	25,000	25,000
Intergovernmental	376,688	359,844	344,106
Licenses & Permits	0	0	0
Charges for Service	44,891,424	50,852,500	51,685,000
Use of Assets	413,012	322,236	402,795
Miscellaneous	31,512,897	42,600,000	43,700,000
Transfers	5,200,868	0	0
Total Revenues	\$ 83,278,096	\$ 94,159,580	\$ 96,156,901
Total Revenues & Beginning Balance	\$ 138,766,446	\$ 161,709,893	\$ 163,707,214
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	205,811	541,100	804,169
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	29,109,160	33,889,214	36,318,900
Lease Payments to the PBC	0	0	0
Interfund Transfers	712,931	715,766	714,027
Intrafund Transfers	0	0	0
Transfers to Capital Projects	41,188,231	59,013,500	58,319,805
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 71,216,133	\$ 94,159,580	\$ 96,156,901
Ending Balance, December 31	\$ 67,550,313	\$ 67,550,313	\$ 67,550,313
Annual Change in Balance	\$ 12,061,963	\$ 0	\$ 0

FY 2017 Johnson County Budget

Fleet Management	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 1,034,654	\$ 934,496	\$ 469,952
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	2,568,612	3,221,771	2,929,038
Use of Assets	0	0	0
Miscellaneous	0	0	0
Interfund Transfers	755,835	802,534	902,534
Total Revenues	\$ 3,324,447	\$ 4,024,305	\$ 3,831,572
Total Revenues & Beginning Balance	\$ 4,359,101	\$ 4,958,801	\$ 4,301,524
EXPENDITURES:			
Personal Services	963,015	1,089,156	1,138,190
Contractual Services	457,468	360,180	379,511
Commodities	1,158,457	1,552,512	1,591,365
Capital Outlay	837,661	1,477,467	711,968
Miscellaneous	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	8,004	9,534	10,538
Grant Expenditures	0	0	0
Total Expenditures	\$ 3,424,605	\$ 4,488,849	\$ 3,831,572
Ending Balance, December 31	\$ 934,496	\$ 469,952	\$ 469,952
Annual Change in Balance	\$ (100,158)	\$ (464,544)	\$ 0

FY 2017 Johnson County Budget

Risk Management Fund	Actual 2015	Estimated 2016	Budget 2017
Beginning Balance, January 1	\$ 4,172,087	\$ 3,667,839	\$ 3,670,816
REVENUES:			
Ad Valorem Taxes	75	0	0
Other Taxes	2,037	3,775	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	1,577,071	2,174,770	1,081,688
Use of Assets	15,913	18,014	22,518
Miscellaneous	84,637	10,185	10,389
Transfers	1,425,163	1,576,739	1,672,873
Total Revenues	\$ 3,104,896	\$ 3,783,483	\$ 2,787,468
Total Revenues & Beginning Balance	\$ 7,276,983	\$ 7,451,322	\$ 6,458,284
EXPENDITURES:			
Personal Services	374,083	402,197	417,227
Contractual Services	1,804,790	1,783,158	1,904,134
Commodities	4,093	8,445	8,445
Capital Outlay	0	9,000	9,000
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	1,425,163	1,576,739	1,672,873
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	1,015	967	890
Grant Expenditures	0	0	0
Total Expenditures	\$ 3,609,144	\$ 3,780,506	\$ 4,012,569
Ending Balance, December 31	\$ 3,667,839	\$ 3,670,816	\$ 2,445,715
Annual Change in Balance	\$ (504,248)	\$ 2,977	\$ (1,225,101)

FY 2017 Assessed Valuation and Mill Levy Information

The County's largest source of revenue is the ad valorem tax (or property tax), which generates \$234.3 million for the FY 2017 Budget (approximately 32.1% of FY 2017 budgeted revenues). Ad Valorem taxes are generated from the County's assessed valuation, which is estimated at \$9.2 billion for the FY 2017 Budget. The increase in assessed valuation by taxing district is reflected in the following table:

Taxing District:	2016 Assessed Valuation	2017 Assessed Valuation	Change	% Change
County	\$8,596,593,490	\$9,235,581,762	\$638,988,272	7.43%
Park & Recreation	\$8,596,593,490	\$9,235,581,762	\$638,988,272	7.43%
Library	\$7,131,422,885	\$7,639,138,673	\$507,715,788	7.12%

The dynamics of change in the taxing districts are different since each consists of a distinct geographic area. For example, the Library taxing district does not include the cities of Bonner Springs and Olathe.

The County taxing district covers the entire geographic area of Johnson County. The assessed valuation remained relatively flat from 2012 and 2013. The County taxing district began to recover from the recession with an increase of 1.47% in 2014, 5.94% in 2015, and 6.34% in 2016. The negative change in assessed valuation from 2009 to 2013 was a distinct difference to what growth had historically been. The reduction was due to the machinery and equipment State legislation which decreased the personal property portion of assessed valuation, and countywide declines in value in the residential and commercial real estate market due to the recession. In 2017, the County is continuing to see positive growth in valuation at an estimated 7.43% that resembles historical growth prior to the recession. The change in assessed valuation since 2012 is illustrated in the following table:

Fiscal Year:	Total Assessed Valuation	Change	% Change
2012	\$7,551,985,565	\$16,267,624	0.22%
2013	\$7,520,503,387	\$(31,482,178)	(0.42)%
2014	\$7,630,978,170	\$110,474,783	1.47%
2015	\$8,084,290,606	\$453,312,436	5.94%
2016	\$8,596,593,490	\$512,302,884	6.34%
2017*	\$9,235,581,762	\$638,988,272	7.43%

*The assessed valuation for FY 2017 is an estimate. Records & Tax Administration will publish the final assessed valuation for FY 2017 in mid-October.

Estimated mill levy information by taxing district and fund is presented on the following page. The estimated mill levy for the FY 2017 Budget is 26.595 mills. This mill levy rate is flat from the FY 2016 Budget. The County Clerk will publish the final mill levy for FY 2017 in mid-October.

Mill Levies by Taxing District and Fund

COUNTY TAXING DISTRICT						
Fund	2013	2014	2015	2016	2017	Change 2016-2017
General	12.478	12.411	12.822	14.571	14.078	(0.493)
Public Works	1.741	1.641	1.431	1.555	1.474	(0.081)
Public Health	0.652	0.723	0.768	0.832	0.768	(0.064)
Developmental Supports	1.174	1.245	1.174	1.195	1.198	0.003
Mental Health	1.579	1.651	1.536	1.357	1.753	0.396
County Building	0.093	0.074	0.033	0.072	0.238	0.166
Debt Service	0.000	0.000	0.000	0.000	0.073	0.073
County Total	17.717	17.745	17.764	19.582	19.582	0.000
JOHNSON COUNTY LIBRARY						
Library Operating	2.843	2.835	2.871	3.509	3.323	(0.186)
Library Special Use	0.306	0.320	0.286	0.403	0.589	0.186
Library Total	3.149	3.155	3.157	3.912	3.912	0.000
JOHNSON COUNTY PARK & RECREATION						
General	1.745	1.739	1.770	2.523	2.463	(0.060)
Employee Benefits	0.544	0.556	0.530	0.529	0.593	0.064
Debt Service	0.055	0.052	0.049	0.049	0.045	(0.004)
Park & Rec Total	2.344	2.347	2.349	3.101	3.101	0.000
ALL TAXING DISTRICTS						
District	2013	2014	2015	2016	2017	Change 2016-2017
County	17.717	17.745	17.764	19.582	19.582	0.000
Library	3.149	3.155	3.157	3.912	3.912	0.000
Park & Recreation	2.344	2.347	2.349	3.101	3.101	0.000
Countywide Total	23.210	23.247	23.270	26.595	26.595	0.000

* The mill levy for FY 2017 is preliminary and will change due to final estimates of assessed valuation from the Director of Records and Tax Administration acting as County Clerk and final budget decisions made by the Board of County Commissioners.

Equipment Reserve Fund - FY 2017 Proposed Budget

As directed by the Board, staff has worked with various departments to prepare equipment replacement schedules. The Budget and Financial Planning Department has used a phased approach of implementing equipment replacement schedules each year, beginning in FY 2002, to avoid a large “spike”, or increase, in equipment expenditures and property tax levies. The equipment replacement schedules generally include computer hardware and various types of business equipment.

For FY 2005, the equipment replacement process was formalized with the creation of the County’s Equipment Reserve Fund (as described in K.S.A. 19-119). The statute states that the Board of County Commissioners of any county may provide, by adoption of a resolution, for a county equipment reserve fund to finance the acquisition of equipment. Equipment is defined as machinery, vehicles and any other equipment or personal property including, but not limited to, computer hardware and software.

Staff continues to work with departments on updating existing schedules, and implementing new schedules when appropriate. In 2017, the Equipment Reserve transfers increase by \$2,000. The Equipment Reserve Fund is carrying a fund balance of \$5,307,956 as of December 31, 2016. The table below shows the proposed amount of funding for each existing department’s schedule.

Funding for Equipment Replacement Schedules in the FY 2017 Budget

Department	FY 2016 Budget	FY 2017 Budget	% Change 2016-2017
Appraiser	\$ 51,623	\$ 51,623	0%
Board of County Commissioners	\$ 12,908	\$ 12,908	0%
Budget & Financial Planning	\$ 9,228	\$ 9,228	0%
Corrections	\$ 326,450	\$ 326,450	0%
County Manager’s Office	\$ 25,130	\$ 25,130	0%
Department of Health & Environment	\$ 70,000	\$ 70,000	0%
Department of Technology & Innovation	\$ 43,000	\$ 43,000	0%
District Attorney	\$ 47,000	\$ 47,000	0%
District Courts	\$ 60,000	\$ 60,000	0%
Elections	\$ 25,000	\$ 25,000	0%
Emergency Mgmt. and Communications	\$ 50,000	\$ 50,000	0%
Facilities	\$ 77,000	\$ 77,000	0%
Human Resources	\$ 11,080	\$ 13,080	18%
Human Services Department	\$ 65,000	\$ 65,000	0%
Legal	\$ 9,954	\$ 9,954	0%
Med-Act	\$ 821,497	\$ 821,497	0%
Motor Vehicle	\$ 25,000	\$ 25,000	0%
Museum	\$ 8,825	\$ 8,825	0%
Planning	\$ 31,935	\$ 31,935	0%
Records & Tax Administration/Archives	\$ 5,321	\$ 5,321	0%
Treasury and Financial Management	\$ 5,000	\$ 5,000	0%
Total:	\$ 1,780,951	\$ 1,782,951	0%