

Budget Summary

This Section Includes:

- FY 2008 Johnson County Budget at a Glance (Page D.2)
- FY 2008 Johnson County Budget by Fund (Page D.6)
- FY 2008 Assessed Valuation and Mill Levy Information
(Page D.43)

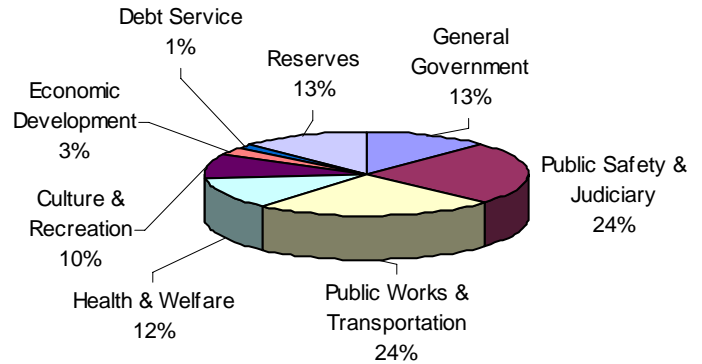
FY 2008 Budget at a Glance

- General Facts:

Estimated Mill Levy	23.199
Change from 2007	0.000
Property Tax Revenue	\$181.4 million
General Fund Reserve 12/31/08 (excludes intrafund transfers and General Fund cost allocation)	23.5%
Expenditures (includes transfers of \$61.2 million)	\$637.0 million
Projected Ending Fund Balances	\$98.3 million
Total Published Budget	\$735.3 million
Maximum FTEs for 2008 Proposed Budget	4,099.93
Budgeted Salary Merit Increase	3.0%

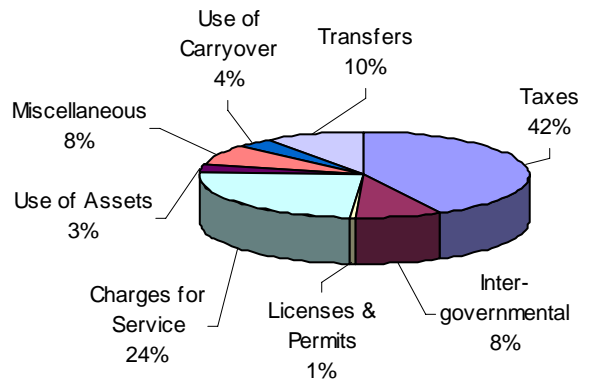
- FY 2008 Budgeted Expenditures

Expenditures by Strategic Program	
General Government	\$91,837,814
Public Safety & Judiciary	\$177,635,415
Public Works & Transportation	\$175,806,137
Health & Human Services	\$87,363,684
Culture & Recreation	\$71,614,893
Economic Development	\$23,434,613
Debt Service	\$9,298,380
Total Expenditures	\$636,990,936
Reserves	\$98,319,735
Total Published Budget	\$735,310,671



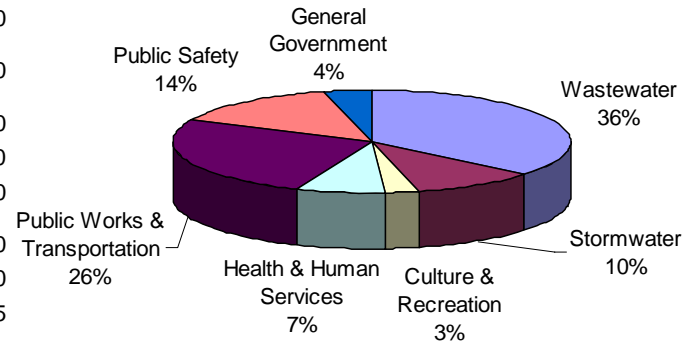
- FY 2008 Budgeted Revenues

Revenue Sources by Category	
Taxes	\$272,475,608
Intergovernmental	\$51,840,123
Licenses & Permits	\$3,612,997
Charges for Service	\$155,799,952
Use of Assets	\$18,479,602
Miscellaneous	\$50,020,350
Subtotal of Revenues	\$552,228,632
Use of Carryover	\$23,392,660
Transfers	\$61,369,644
All Revenue Sources	\$636,990,936



- FY 2008 Proposed Capital Improvements (CIP) Program

FY 2008 CIP Projects	
ITS Infrastructure Maintenance	\$500,000
ITS Voice Over Internet Protocol	\$367,000
Facilities Building Security	\$483,000
Facilities Capital Replacement Plan	\$1,211,913
Facilities Northeast Offices Remodel – Phase I	\$320,000
Facilities Northeast Offices Stormwater Repair – Phase II	\$815,000
Airport Self-Sufficiency Plan	\$360,000
Med-Act Advanced Communications	\$116,680
Appraiser Personal Property Appraisal System (PPAS)	\$500,000
ECC Public Safety Communications	\$152,000
ECC Countywide Communications	\$60,000
Elections Voting Computers/Equipment Replacement	\$411,635
Wastewater SRCFP Projects	\$46,525,000
Bridge, Road, and Culvert Program	\$2,300,000
CARS Program	\$15,400,000
Public Works Office Building	\$14,100,000
Stormwater Management Program	\$12,700,000
Park and Recreation Capital Improvements (MAP 2020)	\$3,744,050
Transportation Bus Replacement	\$1,875,000
Transportation Facility Improvements	\$125,000
Corrections Juvenile Services Complex	\$17,750,000
Library Leawood Pioneer Expansion	\$5,070,000
JCDS Building Improvements	\$4,555,000
Sheriff Olathe Adult Detention Center Expansion	\$253,000
Total FY 2008 CIP Costs	\$129,694,278



- Miscellaneous Information

2008 Population (Projected)	537,607
Estimated Assessed Valuation for 2008 Budget	\$8.185 billion
Average Residential Property Appraised Value	\$249,000
FY 2008 Wastewater Equivalent Dwelling Unit (EDU) Charge	\$101 per EDU
FY 2008 Wastewater Connection Fee	\$2,456 per EDU
Amount Generated by One Mill of Ad Valorem Tax	\$7.99 million
Approximate Amount of County Tax on a \$249,000 Residential Property	\$664
Approximate Amount of County Tax on a \$1,545,250 Commercial Property	\$8,962

Classification of Funds by Fund Type

Governmental Funds

General Fund

Special Revenue Funds

911 Telephone Fund
911 Wireless
 Telephone Fund
Alcohol Tax Fund
Controlled Substance Fund
County Building Fund
Developer Fees Fund
Developmental Supports Fund
District Attorney
 Forfeited Property Fund
Library Operating Fund
Library Special Use Fund
Mental Health Fund
Park & Recreation Fund
Prosecutor Training &
 Assistance Fund
Public Health Fund
Public Works Fund
Sheriff Forfeited
 Property Fund
Stormwater Fund
Stream Maintenance Fund
Weapons Licensure

Debt Service Fund

Debt Service

Proprietary Funds

Enterprise Funds

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

Internal Service Funds

Central Stores 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>Park & Recreation Fund</u>
Airport	District Court Trustee	Park General
<u>Alcohol Tax Fund</u>	District Courts	Park Employee Benefits
Alcohol Tax	Economic Development Programs	Park Bond & Interest
<u>Central Stores Fund</u>	Economic Development Sales Tax	<u>Park & Recreation Enterprise Fund</u>
Central Stores	Elections/Registration	Park Enterprise
<u>Controlled Substance Fund</u>	Emergency Communications	<u>Prosecutor Training & Assistance Fund</u>
Controlled Substance	Emergency Management & Homeland Security	Prosecutor Training & Assistance
<u>County Building Fund</u>	Environmental Extension Council	<u>Public Health Fund</u>
County Building Fund	Facilities	Public Health
<u>Debt Service Fund</u>	Fair	<u>Public Works Fund</u>
Debt Service	Financial Management	Infrastructure/Public Works
<u>Developer Fees Fund</u>	Heritage Trust	<u>Risk Management Fund</u>
Developer Fees	Human Resources	Risk Management
<u>Developmental Supports Fund</u>	Human Services & Aging	<u>Sheriff Forfeited Property Fund</u>
Developmental Supports	Information Technology Services (ITS)	Sheriff Forfeited Property
<u>District Attorney Forfeited Property Fund</u>	Justice Information Management System (JIMS)	<u>Stormwater Fund</u>
District Attorney Forfeited Property	Law Library	Stormwater
<u>General Fund</u>	Legal	<u>Stream Maintenance Fund</u>
Appraiser	Med-Act	Stream Maintenance
Archives & Records Management	Motor Vehicle	<u>Transportation Fund</u>
Auto Postage	Museums	Transportation
Automated Information Mapping System (AIMS)	Oracle Customer Service	<u>Wastewater O&M Fund**</u>
Board of County Commissioners	Planning, Development & Codes	Wastewater O&M**
Budget & Financial Planning	Print Shop	<u>Wastewater SRCFP Fund*</u>
Community Development Block Grant (CDBG)	Public Safety Sales Tax	Wastewater SRCFP
Contractor Licensing	Records and Tax Administration	<u>Weapons Licensure Fund</u>
Corrections	Sheriff	Weapons Licensure
County Manager's Office	Treasurer	
Countywide Support	<u>Library Operating Fund</u>	
District Attorney	Library Operating	
	<u>Library Special Use Fund</u>	
	Library Special Use	
	<u>Mental Health Fund</u>	
	Mental Health	
	<u>911 Telephone Fund</u>	
	911 Telephone	
	<u>911 Wireless Telephone Fund</u>	
	911 Wireless Telephone	

*Sewer Repair and Construction Finance Plan (SRCFP)

** Operations and Maintenance (O & M)

FY 2008 Johnson County Budget by Fund

The total Johnson County Budget is \$735.3 million for FY 2008. This amount includes a total of \$637.0 million in budgeted expenditures (including transfers) and \$98.3 million in budgeted reserves. The budgeted expenditures of \$637.0 million are allocated among 28 budgeted funds, which are presented on pages D.15 through D.42. For each budgeted fund, revenues and expenditures are listed for fiscal year 2006 (actual), fiscal year 2007 (estimated), and fiscal year 2008 (adopted budget). A classification of budgeted County funds by fund type can be found on page D.4.

Each of the 28 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>Internal Service Funds</u>	<u>Enterprise Fund</u>
Library Gift Fund	Workers Compensation Fund	Public Building Commission
Register of Deeds Technology Fund	Self-Insured Health Care Fund	<u>Agency Funds</u>
Equipment Reserve Fund	<u>Trust Funds</u>	Medical Reimbursement Fund
<u>Capital Projects</u>	Supplemental Pension Trust – Employees Fund	Jail Prisoners' Welfare Fund
Capital Projects Fund	Supplemental Pension Trust – Executive Fund	Fire District Fund
	Supplemental Pension Trust – Elected Officials Fund	Tax Collection 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 28 budgeted funds can be found on page D.5.

FY 2008 Budget for All Budgeted Funds

Pages D.13 and D.14 summarize the FY 2008 Budget for Johnson County. The first page (D.13) reflects the expenditure budget by category, and the following page (D.14) reflects the expenditure budget by individual County fund.

For FY 2008, the estimated County mill levy is 23.199 mills. This is the same mill levy as FY 2007. The total expenditure budget is approximately \$637.0 million for FY 2008, and the total published budget is \$735.3 million (including budgeted reserves of \$98.3 million).

FY 2008 Budget for Each County Fund

FY 2008 Budget information for each budgeted County fund is provided on pages D.15 through D.42. A brief summary of each fund is presented below.

General Fund (page D.15)

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 2008, the General Fund mill levy is 12.830 mills. The General Fund expenditure budget is \$311.0 million for FY 2008, and the total published General Fund budget is \$371.9 million (including a reserve of \$60.9 million). The primary increase in the General Fund expenditure budget is personnel costs. Other significant increases are related to CIP projects such as the Countywide Communications project and the Adult Detention Phase II Jail Expansion project.

During FY 2007 and FY 2008, the estimated General Fund fund balance (reserve) is expected to decrease due to one-time capital expenditures for the FY 2007 and FY 2008 Capital Improvement Program (CIP), one-time operating expenditures, and the use of reserves to balance the FY 2007 operating budget. The use of reserves to balance the operating budget for FY 2007 is a temporary measure that is available due to the significant fund balance in the General Fund. Even with the use of reserves, the projected fund balance at the end of FY 2008 is \$60.9 million, or 23.50% of General Fund revenues (excluding intrafund transfers and General Fund cost allocation). The projected fund balance exceeds the County policy target of 10% to 15% of General Fund revenues.

9-1-1 Telephone Fund (page D.16)

The 9-1-1 Telephone Fund is a special revenue fund that accounts for the 2% tax collected by service suppliers providing exchange telephone services. The proceeds from the tax are used to provide a 9-1-1 system throughout Johnson County.

The total expenditure budget for the 9-1-1 Telephone Fund is \$3.4 million for FY 2008. The total published budget is \$4.8 million for FY 2008 (including a reserve of approximately \$1.4 million). There is no mill levy for this fund. The 9-1-1 Telephone Fund balance will decrease \$2.0 million due to expenditures for grant matches related to the Countywide Communications CIP project.

9-1-1 Wireless Telephone Fund (page D.17)

The 9-1-1 Wireless Telephone Fund is a special revenue fund that accounts for the 25 cents per month fee assessed on each wireless phone in Johnson County, which was implemented on July 1, 2005. The proceeds from the fee are used to provide wireless 9-1-1 service and for equipment directly related to the reception and processing of the wireless 9-1-1 calls by public safety dispatch centers.

The total expenditure budget for the 9-1-1 Wireless Telephone Fund is \$1.3 million for FY 2008. The total published budget is \$2.3 million (including a reserve of approximately \$1.0 million). There is no mill levy for this fund. No change is expected in the estimated 9-1-1 Wireless Telephone Fund balance for FY 2008.

Alcohol Tax Fund (page D.18)

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 \$91,000 for FY 2008. The total published budget is approximately \$130,000 for FY 2008 (including a reserve of approximately \$39,000). There is no mill levy for this fund.

Controlled Substance Fund (page D.19)

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 \$29,000 for FY 2008. There is no mill levy for this fund.

County Building Fund (page D.20)

The County Building Fund is a special revenue fund that accounts for revenues and expenditures associated with the acquisition, construction, and renovation of County buildings. The fund was reestablished in 2004 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 \$2.4 million and the mill levy is 0.240 mills for FY 2008. The total published budget is \$2.6 million for FY 2008 (including a reserve of approximately \$200,000). No change is expected in the estimated County Building Fund balance for FY 2008.

Developer Fees Fund (page D.21)

The Developer Fees 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 expenditure budget for the Developer Fees Fund is approximately \$10,000 for FY 2008. There is no mill levy for this fund.

Developmental Supports Fund (page D.22)

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 mental retardation 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.

For FY 2008, the Developmental Supports Fund mill levy is 0.844 mills and the expenditure budget is \$20.9 million. The total published Developmental Supports Fund budget is \$23.1 million (including a reserve of \$2.2 million). New services approved for Developmental Supports in 2008 include nine FTEs to address the waiting list capacity and a CIP project for building improvements. The estimated Developmental Supports Fund balance for FY 2008 decreases \$500,000 for the building improvements CIP.

District Attorney Forfeited Property Fund (page D.23)

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 \$20,000 for FY 2008. The total published budget is approximately \$55,000 (including a reserve of approximately \$35,000). There is no mill levy for this fund.

Library Operating Fund (page D.24)

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 2008, the Library Operating Fund mill levy is 2.628 mills and the expenditure budget is \$21.8 million. The total published Library Fund budget is \$23.0 million (including a reserve of \$1.2 million). During FY 2008, the estimated Library Operating Fund balance is expected to decrease due to one-time capital expenditures.

Library Special Use Fund (page D.25)

The Library Special Use Fund is a special revenue 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 2008, the Library Special Use Fund mill levy is 0.332 mills and the expenditure budget is \$3.1 million. The total published Library Special Use Fund budget is \$3.4 million (including a reserve of approximately \$300,000). During FY 2008, the estimated Library Special Use Fund balance is expected to decrease due to one-time capital expenditures.

Mental Health Fund (page D.26)

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 2008, the Mental Health Fund mill levy is 1.345 mills and the expenditure budget is \$30.2 million. The total published Mental Health Fund budget is \$32.6 million (including a reserve of \$2.4 million). The primary expenditure change other than personnel increases is funding approval for 10 FTE's for a Family Focus program. The estimated Mental Health Fund balance is expected to decrease in FY 2007 and FY 2008 due to the use of reserves to balance the operating budget.

Park and Recreation Fund (page D.27)

The Park and Recreation Fund accounts for tax-supported programs provided by the Johnson County Park and Recreation District. Within this fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, and various charges for service.

For FY 2008, the Park and Recreation Fund mill levy is 2.290 mills and the expenditure budget is \$24.1 million. The total published Park and Recreation Fund budget is \$25.2 million (including a reserve of approximately \$1,100,000). The Park and Recreation Fund balance is expected to decrease in FY 2008 due to one-time operating expenditures.

Prosecutor Training and Assistance Fund (page D.28)

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 \$30,000 for FY 2008. The total published budget is approximately \$44,000 (including a reserve of approximately \$14,000). There is no mill levy for this fund.

Public Health Fund (page D.29)

The Public Health Fund is a special revenue fund that accounts for the revenues and expenditures of programs dedicated to the prevention of disease and promotion of wellness for

the community. 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 \$9.7 million and the mill levy is 0.559 mills for FY 2008. The total published budget is \$11.6 million for FY 2008 (including a reserve of \$1.9 million). The primary increase in the Public Health Fund's expenditures is due to personnel costs. During FY 2008, the estimated Public Health Fund balance is expected to remain relatively constant.

Public Works Fund (page D.30)

The Public Works Fund is a special revenue 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 2008, the Public Works Fund mill levy is 1.845 mills. The expenditure budget for FY 2008 is \$30.8 million, which includes the County Assistance Road System (CARS) program. The total published Public Works Fund budget is \$33.3 million (including a reserve of \$2.5 million). Expenditure increases are due to personnel costs and funding for a new Public Works Building CIP project.

During FY 2007 and FY 2008, the estimated Public Works Fund balance (reserve) is expected to decrease due to one-time capital expenditures for FY 2007 and FY 2008.

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 expenditure budget for the Sheriff Forfeited Property Fund is approximately \$69,000 for FY 2008. There is no mill levy for this fund.

Stormwater Fund (page D.32)

The Stormwater Fund is a special revenue 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 2008, the Stormwater Fund expenditure budget is \$15.1 million. The total published Stormwater Fund budget is \$15.2 million (including a reserve of \$0.1 million). There is no mill levy for this fund. The estimated Stormwater Fund balance is expected to decrease due to one-time capital projects in FY 2007 and FY 2008.

Stream Maintenance Fund (page D.33)

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 2008. The total published budget is approximately \$59,000 (including a reserve of approximately \$54,000). There is no mill levy for this fund.

Weapons Licensure Fund (page D.34)

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.

For FY 2008, the Weapons Licensure Fund expenditure budget is \$60,000. The total published Weapons Licensure Fund budget is also \$60,000 with no reserve. For FY 2008, there is no mill levy for this fund.

Debt Service Fund (page D.35)

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 Fund, Transportation Fund, and the Unified Wastewater District is paid directly out of 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 2008, the Debt Service Fund mill levy is 0.286 mills and the expenditure budget is \$9.3 million. The total published Debt Service Fund budget is \$10.1 million (including a reserve of \$0.8 million). The estimated Debt Service Fund balance for FY 2008 is expected to decrease.

Airport Fund (page D.36)

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 2008, the Airport Fund expenditure budget is \$4.6 million. The total published Airport Fund budget is \$5.9 million (including a reserve of \$1.3 million). The estimated Airport Fund balance (reserve) is expected to remain constant in FY 2008.

Park and Recreation Enterprise Fund (page D.37)

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 2008, the Park and Recreation Enterprise Fund expenditure budget is \$20.5 million. The total published Park and Recreation Enterprise Fund budget is \$22.9 million (including a reserve of \$2.4 million). There is no mill levy for this fund since the programs are supported by user fees.

Transportation Fund (page D.38)

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 a \$4.6 million transfer from the General Fund.

For FY 2008, the Transportation Fund expenditure budget is \$10.9 million. The total published Transportation Fund budget is \$11.6 million (including a reserve of \$700,000). There is no mill levy for this fund.

During FY 2008, the estimated Transportation Fund balance (reserve) is expected to decrease due to one-time capital project expenses.

Wastewater O & M Fund (page D.39)

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 2008, the Wastewater O & M Fund expenditure budget is \$34.9 million and the total published budget is \$48.3 million (including a reserve of approximately \$13.4 million). During FY 2008, the estimated Wastewater O & M Fund balance is expected to decrease by approximately \$1 million due to the use of reserves to balance the operating budget.

Wastewater SRCFP Fund (page D.40)

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 Equivalent Dwelling Unit (EDU) charges and the Wastewater Connection Fees.

For FY 2008, the Wastewater SRCFP Fund expenditure budget is \$79.6 million and the annual EDU charge is \$101 (there is no mill levy for this fund). The total published Wastewater SRCFP Fund budget is \$80.8 million (including a reserve of approximately \$1.2 million). Wastewater SRCFP expenditures decreased in FY 2008 due to an accounting change and moving certain transfers off-budget. No change is expected in the estimated Wastewater SRCFP Fund balance for FY 2008.

Central Stores Fund (page D.41)

The Central Stores Fund is an internal service fund which is responsible for the purchase, inventory, and resale of office, janitorial, and other supplies commonly used by County agencies.

For FY 2008, the Central Stores Fund has been phased out and does not have an expenditure budget. In FY 2006, the actual expenditures were approximately \$300,000. There is no mill levy for this fund.

Risk Management Fund (page D.42)

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 2008, the Risk Management Fund expenditure budget is \$3.1 million. The total published Risk Management Fund budget is \$6.1 million (including a reserve of \$3.0 million). For FY 2008, there is no mill levy for this fund - the property tax funding used in previous years has been replaced with internal charges to departments. No change is expected in the estimated Risk Management Fund balance for FY 2008.

**FY 2008 Johnson County Budget
All Budgeted Funds (by Category)**

Total Budget by Category	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$157,822,729	\$132,685,552	\$121,712,395
REVENUES:			
Ad Valorem Taxes	160,042,631	171,412,707	181,385,170
Other Taxes	90,005,308	89,345,998	91,090,438
Intergovernmental	50,683,692	49,362,209	51,840,123
Licenses & Permits	3,470,962	3,426,677	3,612,997
Charges for Service	134,083,989	151,382,687	156,075,022
Use of Assets	18,851,210	18,912,259	18,479,602
Miscellaneous	9,067,007	62,061,229	49,896,850
Transfers	58,096,905	56,004,541	61,218,074
Total Revenues	\$524,301,704	\$601,908,307	\$613,598,276
Total Revenues & Beginning Balance	\$682,124,433	\$734,593,859	\$735,310,671
EXPENDITURES:			
Personal Services	203,153,302	223,011,402	237,801,418
Contractual Services	91,870,807	98,212,464	102,224,730
Commodities	21,941,117	23,560,704	26,049,717
Capital Outlay	7,055,041	16,032,556	16,190,124
Miscellaneous	1,767,671	745,020	1,121,923
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	2,531,682
Requests for Additional Resources	148	0	0
Debt Service Payments	27,858,552	34,594,955	35,927,202
Lease Payments to the PBC	9,555,761	10,114,294	12,491,165
Interfund Transfers	7,851,149	7,493,762	8,009,799
Intrafund Transfers	76,693,357	23,591,112	29,088,344
Transfers to Equipment Reserve Fund	1,555,597	1,330,689	2,786,252
Transfers to Capital Projects	43,535,435	113,849,632	98,479,711
Cost Allocation Expenditures	23,119,916	24,462,362	25,491,314
Fee-based Expenditures	2,218,790	2,686,792	2,941,594
Grant Expenditures	31,262,239	33,195,720	35,855,961
Total Expenditures	\$549,438,882	\$612,881,464	\$636,990,936
Ending Balance, December 31	\$132,685,552	\$121,712,395	\$98,319,735
Annual Change in Balance	-\$25,137,178	-\$10,973,157	-\$23,392,660
Mill Levy Information:			
County Taxing District	17.922	17.949	17.949
Park & Recreation Taxing District	2.286	2.290	2.290
Library Taxing District	2.955	2.960	2.960
Wastewater Taxing District	0.000	0.000	0.000
Total Mill Levy	23.163	23.199	23.199

**FY 2008 Johnson County Budget
All Budgeted Funds (by Fund)**

Total Budget by Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$157,822,729	\$132,685,552	\$121,712,395
REVENUES:			
Ad Valorem Taxes	160,042,631	171,412,707	181,385,170
Other Taxes	90,005,308	89,345,998	91,090,438
Intergovernmental	50,683,692	49,362,209	51,840,123
Licenses & Permits	3,470,962	3,426,677	3,612,997
Charges for Service	134,083,989	151,382,687	156,075,022
Use of Assets	18,851,210	18,912,259	18,479,602
Miscellaneous	9,067,007	62,061,229	49,896,850
Transfers	58,096,905	56,004,541	61,218,074
Total Revenues	\$524,301,704	\$601,908,307	\$613,598,276
Total Revenues & Beginning Balance	\$682,124,433	\$734,593,859	\$735,310,671
EXPENDITURES:			
General Fund	267,414,238	289,161,202	310,954,563
Public Works Fund	28,015,080	29,116,691	30,755,915
Stormwater Fund	11,649,273	16,403,488	15,069,676
Transportation Fund	8,803,697	10,155,332	10,915,791
County Building Fund	2,565,741	2,373,433	2,405,254
Central Stores Fund	295,379	0	0
Risk Management Fund	2,517,892	3,059,318	3,128,582
Stream Maintenance Fund	0	5,000	5,000
9-1-1 Telephone Fund	609,730	1,775,984	3,749,115
9-1-1 Wireless Telephone Fund	982,315	1,002,298	1,022,691
Alcohol Tax Fund	78,696	91,190	91,116
Prosecutor Training & Assistance Fund	41,866	50,000	30,000
Developmental Supports Fund	20,258,393	21,126,140	20,919,248
Mental Health Fund	26,670,484	28,748,561	30,161,945
Airport Fund	4,024,558	4,884,903	4,590,240
Park & Recreation Fund	18,082,560	22,915,064	24,122,758
Park & Recreation Enterprise Fund	17,144,883	19,883,785	20,521,847
Public Health Fund	8,340,447	9,406,591	9,667,870
Library Operating Fund	18,516,181	19,479,703	21,770,112
Library Special Use Fund	3,316,822	3,140,842	3,149,151
Developer Fees for Parks Fund	0	9,800	9,800
Sheriff Forfeited Property Fund	109,645	180,835	68,707
Controlled Substance Fund	57,140	329,610	88,660
District Attorney Forfeited Property Fund	1,500	35,815	20,000
Debt Service Fund	5,307,070	5,085,947	9,298,380
Wastewater SRCFP Fund	76,296,721	91,483,083	79,553,132
Wastewater O & M Fund	28,338,571	32,976,849	34,921,383
Total Expenditures	\$549,438,882	\$612,881,464	\$636,990,936
Ending Balance, December 31	\$132,685,552	\$121,712,395	\$98,319,735
Annual Change in Balance	-\$25,137,178	-\$10,973,157	-\$23,392,660

FY 2008 Johnson County Budget

General Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$70,335,929	\$75,281,587	\$70,524,863
REVENUES:			
Ad Valorem Taxes	89,229,803	96,554,744	102,496,111
Other Taxes	64,591,439	65,711,329	67,230,184
Intergovernmental	21,373,448	24,421,863	26,466,808
Licenses & Permits	2,546,033	2,494,403	2,587,323
Charges for Service	36,120,757	35,815,874	36,460,094
Use of Assets	11,347,180	12,096,638	11,371,267
Miscellaneous	4,530,738	4,427,584	5,539,434
Transfers	42,620,498	42,882,043	49,199,338
Total Revenues	\$272,359,896	\$284,404,478	\$301,350,559
Total Revenues & Beginning Balance	\$342,695,825	\$359,686,065	\$371,875,422
EXPENDITURES:			
Personal Services	118,777,500	131,358,338	142,283,243
Contractual Services	51,176,931	55,076,444	59,796,219
Commodities	7,590,003	7,628,576	8,664,736
Capital Outlay	682,604	1,225,743	966,403
Miscellaneous	1,681,972	0	1,500
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	2,531,682
Requests for Additional Resources	148	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC - Jail Facility	0	0	0
Lease Payments to the PBC - Other Facilities	6,830,870	7,580,761	9,925,131
Interfund Transfers	4,231,787	4,622,209	4,599,512
Intrafund Transfers	19,225,468	19,692,126	25,079,407
Transfers to Equipment Reserve Fund	1,505,597	1,280,689	2,736,252
Transfers to Capital Projects	14,714,380	16,637,433	7,728,281
Cost Allocation Expenditures	16,178,522	16,787,708	17,121,275
Fee-based Expenditures	2,218,790	2,686,792	2,941,594
Grant Expenditures	22,599,666	24,584,383	26,579,328
Total Expenditures	\$267,414,238	\$289,161,202	\$310,954,563
Ending Balance, December 31	\$75,281,587	\$70,524,863	\$60,920,859
Annual Change in Balance	\$4,945,658	-\$4,756,724	-\$9,604,004
*Maximum Policy Target for Ending Balance	\$35,416,273	\$37,182,697	\$38,873,982
Amount Over (Under) Policy Target	\$39,865,314	\$33,342,166	\$22,046,877
Total Expenditure Budget (a+b+c)	302,830,511	326,343,899	349,828,545

*The policy target for the General Fund ending balance is: 10% to 15% of total revenues, excluding intrafund transfers and General Fund cost allocation.

FY 2008 Johnson County Budget

9-1-1 Telephone Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$2,528,984	\$3,433,843	\$3,433,843
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	1,459,784	1,300,000	1,304,618
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	114,579	138,765	130,130
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$1,574,363	\$1,438,765	\$1,434,748
Total Revenues & Beginning Balance	\$4,103,347	\$4,872,608	\$4,868,591
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	669,504	830,320	830,320
Commodities	0	0	0
Capital Outlay	0	400,000	604,428
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	208,445	2,000,000
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$669,504	\$1,438,765	\$3,434,748
Ending Balance, December 31	\$3,433,843	\$3,433,843	\$1,433,843
Annual Change in Balance	\$904,859	\$0	-\$2,000,000

FY 2008 Johnson County Budget

9-1-1 Wireless Telephone Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$515,499	\$959,260	\$959,260
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	1,333,673	1,300,000	1,300,000
Use of Assets	32,629	39,517	37,058
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$1,366,302	\$1,339,517	\$1,337,058
Total Revenues & Beginning Balance	\$1,881,801	\$2,298,777	\$2,296,318
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	922,541	775,200	855,768
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	564,317	481,290
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$922,541	\$1,339,517	\$1,337,058
CASH BALANCE, DECEMBER 31:			
Ending Balance, December 31	\$959,260	\$959,260	\$959,260
Annual Change in Balance	\$443,761	\$0	\$0

FY 2008 Johnson County Budget

Alcohol Tax Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$21,530	\$39,237	\$39,237
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	95,420	90,000	90,000
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	983	1,190	1,116
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$96,403	\$91,190	\$91,116
Total Revenues & Beginning Balance	\$117,933	\$130,427	\$130,353
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	52,053	68,192	71,319
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	26,643	22,998	19,797
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	\$78,696	\$91,190	\$91,116
Ending Balance, December 31	\$39,237	\$39,237	\$39,237
Annual Change in Balance	\$17,707	\$0	\$0

FY 2008 Johnson County Budget

Controlled Substance Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$265,185	\$220,548	\$0
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	3,997	19,000	19,000
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	8,506	10,302	9,660
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$12,503	\$29,302	\$28,660
Total Revenues & Beginning Balance	\$277,688	\$249,850	\$28,660
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	249,850	28,660
Commodities	57,140	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	\$57,140	\$249,850	\$28,660
Ending Balance, December 31	\$220,548	\$0	\$0
Annual Change in Balance	-\$44,637	-\$220,548	\$0

FY 2008 Johnson County Budget

County Building Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$170,249	\$159,797	\$243,033
REVENUES:			
Ad Valorem Taxes	2,033,272	1,928,755	1,919,547
Other Taxes	257,569	263,946	234,402
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	34,712	42,039	39,423
Miscellaneous	0	0	0
Transfers	229,736	221,929	211,882
Total Revenues	\$2,555,289	\$2,456,669	\$2,405,254
Total Revenues & Beginning Balance	\$2,725,538	\$2,616,466	\$2,648,287
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	2,565,741	2,373,433	2,405,254
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	\$2,565,741	\$2,373,433	\$2,405,254
ENDING BALANCE, DECEMBER 31	\$159,797	\$243,033	\$243,033
Annual Change in Balance	-\$10,452	\$83,236	\$0
Mill Levy (County Taxing District)	0.288	0.256	0.240

FY 2008 Johnson County Budget

Developer Fees Fund for Parks	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$201,742	\$201,742	\$201,742
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	\$201,742	\$211,542	\$211,542
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	\$201,742	\$201,742	\$201,742
Annual Change in Balance	\$0	\$0	\$0

FY 2008 Johnson County Budget

Developmental Supports Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$3,157,714	\$2,460,961	\$2,675,902
REVENUES:			
Ad Valorem Taxes	5,753,053	6,248,176	6,741,980
Other Taxes	697,634	707,744	727,186
Intergovernmental	2,011,333	2,459,676	2,373,604
Licenses & Permits	0	0	0
Charges for Service	10,877,267	11,586,879	10,251,448
Use of Assets	204,327	247,458	232,059
Miscellaneous	18,026	91,148	92,971
Transfers	0	0	0
Total Revenues	\$19,561,640	\$21,341,081	\$20,419,248
Total Revenues & Beginning Balance	\$22,719,354	\$23,802,042	\$23,095,150
EXPENDITURES:			
Personal Services	14,291,760	15,321,589	15,916,694
Contractual Services	3,927,908	3,596,574	2,189,576
Commodities	817,343	650,004	731,044
Capital Outlay	56,898	247,224	283,224
Miscellaneous	50,271	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 Equipment Reserve Fund	0	0	0
Transfers to Capital Projects	0	0	698,563
Fee-based Expenditures	0	0	0
Cost Allocation Expenditures	1,051,624	1,178,136	1,100,147
Grant Expenditures	62,589	132,613	0
Total Expenditures	\$20,258,393	\$21,126,140	\$20,919,248
Ending Balance, December 31	\$2,460,961	\$2,675,902	\$2,175,902
Annual Change in Balance	-\$696,753	\$214,941	-\$500,000
Mill Levy (County Taxing District)	0.815	0.828	0.844

FY 2008 Johnson County Budget

	Actual 2006	Estimated 2007	Budget 2008
District Attorney Forfeited Property Fund			
CASH BALANCE, JANUARY 1:			
Beginning Balance, January 1	\$31,941	\$35,311	\$35,311
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	35,000	19,236
Charges for Service	0	0	0
Use of Assets	1,052	815	764
Miscellaneous	3,818	0	0
Transfers	0	0	0
Total Revenues	\$4,870	\$35,815	\$20,000
Total Revenues & Beginning Balance	\$36,811	\$71,126	\$55,311
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	1,500	35,815	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	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	\$1,500	\$35,815	\$20,000
Ending Balance, December 31	\$35,311	\$35,311	\$35,311
Annual Change in Balance	\$3,370	\$0	\$0

FY 2008 Johnson County Budget

Library Operating Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$1,759,069	\$1,702,776	\$1,715,016
REVENUES:			
Ad Valorem Taxes	15,048,779	15,925,318	17,494,339
Other Taxes	1,835,331	1,806,355	1,848,109
Intergovernmental	389,039	494,057	508,879
Licenses & Permits	0	0	0
Charges for Service	660,385	695,000	699,499
Use of Assets	275,389	324,455	304,265
Miscellaneous	250,722	246,758	395,021
Transfers	243	0	0
Total Revenues	\$18,459,888	\$19,491,943	\$21,250,112
Total Revenues & Beginning Balance	\$20,218,957	\$21,194,719	\$22,965,128
EXPENDITURES:			
Personal Services	12,140,177	12,658,210	13,045,382
Contractual Services	2,798,205	2,955,093	3,501,869
Commodities	2,679,008	3,161,240	3,484,800
Capital Outlay	0	132,443	145,616
Miscellaneous	0	0	477,787
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	448,852	0	520,000
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	68,427	78,660	85,779
Grant Expenditures	381,512	494,057	508,879
Total Expenditures	\$18,516,181	\$19,479,703	\$21,770,112
Ending Balance, December 31	\$1,702,776	\$1,715,016	\$1,195,016
Annual Change in Balance	-\$56,293	\$12,240	-\$520,000
Mill Levy (Library Taxing District)	2.539	2.514	2.628

FY 2008 Johnson County Budget

Library Special Use Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$426,409	\$387,509	\$390,509
REVENUES:			
Ad Valorem Taxes	2,466,189	2,827,346	2,210,609
Other Taxes	362,881	316,496	332,408
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	448,852	0	520,000
Total Revenues	\$3,277,922	\$3,143,842	\$3,063,017
Total Revenues & Beginning Balance	\$3,704,331	\$3,531,351	\$3,453,526
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	318,137	151,562	24,877
Commodities	682,571	537,068	282,564
Capital Outlay	0	251,614	100,000
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	2,316,114	2,200,598	2,221,710
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	520,000
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$3,316,822	\$3,140,842	\$3,149,151
Ending Balance, December 31	\$387,509	\$390,509	\$304,375
Annual Change in Balance	-\$38,900	\$3,000	-\$86,134
Mill Levy (Library Taxing District)	0.416	0.446	0.332

FY 2008 Johnson County Budget

Mental Health Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$3,225,030	\$2,895,720	\$2,650,054
REVENUES:			
Ad Valorem Taxes	9,324,203	10,195,066	10,747,139
Other Taxes	1,075,552	1,133,085	1,176,841
Intergovernmental	7,737,085	2,536,512	1,953,520
Licenses & Permits	0	0	0
Charges for Service	7,899,968	14,119,457	15,652,917
Use of Assets	216,935	260,495	244,285
Miscellaneous	63,222	135,282	137,988
Transfers	24,209	122,998	19,797
Total Revenues	\$26,341,174	\$28,502,895	\$29,932,487
Total Revenues & Beginning Balance	\$29,566,204	\$31,398,615	\$32,582,541
EXPENDITURES:			
Personal Services	20,243,983	22,193,926	23,317,908
Contractual Services	2,594,549	2,765,974	2,788,973
Commodities	821,187	852,805	923,646
Capital Outlay	70,995	83,200	83,200
Miscellaneous	12,753	24,760	30,940
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	322,169	318,342	306,495
Intrafund Transfers	0	0	0
Transfers to Equipment Reserve Fund	0	0	0
Transfers to Capital Projects	0	0	219,384
Cost Allocation Expenditures	2,014,886	2,081,051	2,117,391
Fee-based Expenditures	0	0	0
Grant Expenditures	589,962	428,503	374,008
Total Expenditures	\$26,670,484	\$28,748,561	\$30,161,945
Ending Balance, December 31	\$2,895,720	\$2,650,054	\$2,420,596
Annual Change in Balance	-\$329,310	-\$245,666	-\$229,458
Mill Levy (County Taxing District)	1.321	1.352	1.345

FY 2008 Johnson County Budget

Park & Recreation Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$924,058	\$3,108,797	\$2,756,301
REVENUES:			
Ad Valorem Taxes	16,023,672	17,266,934	18,291,678
Other Taxes	2,122,030	1,996,966	2,009,984
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	1,087,427	1,178,798	1,460,385
Use of Assets	514,555	200,000	468,248
Miscellaneous	0	0	0
Transfers	519,615	1,919,870	200,000
Total Revenues	\$20,267,299	\$22,562,568	\$22,430,295
Total Revenues & Beginning Balance	\$21,191,357	\$25,671,365	\$25,186,596
EXPENDITURES:			
Personal Services	7,335,118	8,235,555	8,710,112
Contractual Services	4,347,463	2,180,684	2,288,834
Commodities	791,165	793,260	877,110
Capital Outlay	5,151,579	11,240,425	11,782,690
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	457,235	465,140	464,012
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	\$18,082,560	\$22,915,064	\$24,122,758
Ending Balance, December 31	\$3,108,797	\$2,756,301	\$1,063,838
Annual Change in Balance	\$2,184,739	-\$352,496	-\$1,692,463
Mill Levy (Park & Rec Taxing District)	2.286	2.290	2.290

FY 2008 Johnson County Budget

Prosecutor Training & Assistance Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$7,793	\$14,475	\$14,475
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	80	50,000	30,000
Use of Assets	0	0	0
Miscellaneous	20,996	0	0
Transfers	27,472	0	0
Total Revenues	\$48,548	\$50,000	\$30,000
Total Revenues & Beginning Balance	\$56,341	\$64,475	\$44,475
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	41,866	50,000	30,000
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	\$41,866	\$50,000	\$30,000
Ending Balance, December 31	\$14,475	\$14,475	\$14,475
Annual Change in Balance	\$6,682	\$0	\$0

FY 2008 Johnson County Budget

Public Health Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$1,965,104	\$2,300,869	\$1,966,834
REVENUES:			
Ad Valorem Taxes	3,945,897	4,185,903	4,467,569
Other Taxes	485,706	483,934	486,066
Intergovernmental	3,062,500	3,296,000	3,394,880
Licenses & Permits	210,732	216,105	290,119
Charges for Service	957,571	883,479	958,274
Use of Assets	0	0	0
Miscellaneous	10,495	7,135	8,700
Transfers	3,311	0	0
Total Revenues	\$8,676,212	\$9,072,556	\$9,605,608
Total Revenues & Beginning Balance	\$10,641,316	\$11,373,425	\$11,572,442
EXPENDITURES:			
Personal Services	3,832,929	4,149,339	4,359,253
Contractual Services	261,298	377,013	423,876
Commodities	311,572	307,158	317,558
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 Equipment Reserve Fund	50,000	50,000	50,000
Transfers to Capital Projects	0	198,112	0
Cost Allocation Expenditures	557,257	1,028,969	1,122,303
Grant Expenditures	3,327,391	3,296,000	3,394,880
Total Expenditures	\$8,340,447	\$9,406,591	\$9,667,870
Ending Balance, December 31	\$2,300,869	\$1,966,834	\$1,904,572
Annual Change in Balance	\$335,765	-\$334,035	-\$62,262
Mill Levy (County Taxing District)	0.559	0.555	0.559

FY 2008 Johnson County Budget

Public Works Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$4,054,982	\$4,354,309	\$3,775,869
REVENUES:			
Ad Valorem Taxes	13,837,512	13,965,790	14,735,313
Other Taxes	1,855,495	1,763,542	1,683,446
Intergovernmental	12,236,703	12,481,437	12,731,066
Licenses & Permits	18,800	18,360	18,727
Charges for Service	196,106	149,986	152,786
Use of Assets	0	0	0
Miscellaneous	32,342	19,641	14,400
Transfers	137,449	139,495	142,285
Total Revenues	\$28,314,407	\$28,538,251	\$29,478,023
Total Revenues & Beginning Balance	\$32,369,389	\$32,892,560	\$33,253,892
EXPENDITURES:			
Personal Services	5,036,180	5,510,393	5,637,744
Contractual Services	1,764,110	1,752,004	1,649,959
Commodities	1,652,870	2,384,675	2,634,675
Capital Outlay	697,981	633,716	933,716
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 Equipment Reserve Fund	0	0	0
Transfers to Capital Projects	17,700,000	17,700,000	18,553,985
Cost Allocation Expenditures	1,163,939	1,135,903	1,345,836
Grant Expenditures	0	0	0
Total Expenditures	\$28,015,080	\$29,116,691	\$30,755,915
Ending Balance, December 31	\$4,354,309	\$3,775,869	\$2,497,977
Annual Change in Balance	\$299,327	-\$578,440	-\$1,277,892
Mill Levy (County Taxing District)	1.960	1.851	1.845

FY 2008 Johnson County Budget

Sheriff Forfeited Property Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$226,764	\$209,372	\$87,608
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	50,000	60,200
Charges for Service	0	0	0
Use of Assets	7,490	9,071	8,507
Miscellaneous	83,357	0	0
Transfers	1,406	0	0
Total Revenues	\$92,253	\$59,071	\$68,707
Total Revenues & Beginning Balance	\$319,017	\$268,443	\$156,315
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	70,797	0	0
Commodities	21,687	180,835	68,707
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	17,161	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	\$109,645	\$180,835	\$68,707
Ending Balance, December 31	\$209,372	\$87,608	\$87,608
Annual Change in Balance	-\$17,392	-\$121,764	\$0

FY 2008 Johnson County Budget

Stormwater Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$4,684,398	\$5,648,974	\$2,148,974
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	11,673,002	11,786,095	12,021,817
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	940,847	1,117,393	1,047,859
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$12,613,849	\$12,903,488	\$13,069,676
Total Revenues & Beginning Balance	\$17,298,247	\$18,552,462	\$15,218,650
EXPENDITURES:			
Personal Services	226,449	343,570	352,237
Contractual Services	21,295	33,152	35,634
Commodities	7,478	76,500	75,000
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	136,760	139,495	142,285
Intrafund Transfers	0	0	0
Transfers to Capital Projects	11,121,055	15,686,864	14,349,742
Cost Allocation Expenditures	136,236	123,907	114,778
Grant Expenditures	0	0	0
Total Expenditures	\$11,649,273	\$16,403,488	\$15,069,676
Ending Balance, December 31	\$5,648,974	\$2,148,974	\$148,974
Annual Change in Balance	\$964,576	-\$3,500,000	-\$2,000,000

FY 2008 Johnson County Budget

Stream Maintenance Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$50,517	\$53,850	\$53,850
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	3,333	5,000	5,000
Transfers	0	0	0
Total Revenues	\$3,333	\$5,000	\$5,000
Total Revenues & Beginning Balance	\$53,850	\$58,850	\$58,850
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	\$53,850	\$53,850	\$53,850
Annual Change in Balance	\$3,333	\$0	\$0

FY 2008 Johnson County Budget

Weapons Licensure Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$0	\$31,760	\$0
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	31,760	48,000	60,000
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$31,760	\$48,000	\$60,000
Total Revenues & Beginning Balance	\$31,760	\$79,760	\$60,000
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	79,760	60,000
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	\$79,760	\$60,000
Ending Balance, December 31	\$31,760	\$0	\$0
Annual Change in Balance	\$31,760	-\$31,760	\$0

FY 2008 Johnson County Budget

Debt Service Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$5,059,579	\$5,013,455	\$5,016,163
REVENUES:			
Ad Valorem Taxes	2,379,521	2,314,675	2,280,885
Other Taxes	335,226	313,731	287,934
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	133,499	163,238	163,238
Transfers	2,412,700	2,297,011	2,316,323
Total Revenues	\$5,260,946	\$5,088,655	\$5,048,380
Total Revenues & Beginning Balance	\$10,320,525	\$10,102,110	\$10,064,543
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	101	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	22,675	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	5,284,294	5,085,947	9,298,380
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	\$5,307,070	\$5,085,947	\$9,298,380
Ending Balance, December 31	\$5,013,455	\$5,016,163	\$766,163
Annual Change in Balance	-\$46,124	\$2,708	-\$4,250,000
Mill Levy (County Taxing District)	0.337	0.307	0.286

FY 2008 Johnson County Budget

Airport Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$1,476,796	\$1,788,888	\$1,278,829
REVENUES:			
Ad Valorem Taxes	259	0	0
Other Taxes	5,695	2,373	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	1,247,854	1,188,460	1,188,060
Use of Assets	3,044,134	3,162,930	3,402,180
Miscellaneous	37,468	21,081	0
Transfers	1,240	0	0
Total Revenues	\$4,336,650	\$4,374,844	\$4,590,240
Total Revenues & Beginning Balance	\$5,813,446	\$6,163,732	\$5,869,069
EXPENDITURES:			
Personal Services	976,011	1,103,505	1,135,662
Contractual Services	1,142,357	1,227,882	1,180,890
Commodities	654,412	656,539	682,000
Capital Outlay	70,575	656,759	226,168
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	954,023	926,159	1,022,489
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	28,829	0	0
Transfers to Capital Projects	0	125,697	154,448
Cost Allocation Expenditures	198,351	188,362	188,583
Grant Expenditures	0	0	0
Total Expenditures	\$4,024,558	\$4,884,903	\$4,590,240
Ending Balance, December 31	\$1,788,888	\$1,278,829	\$1,278,829
Annual Change in Balance	\$312,092	-\$510,059	\$0
Mill Levy (County Taxing District)	0.000	0.000	0.000

FY 2008 Johnson County Budget

Park & Recreation Enterprise Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$1,105,641	\$1,181,884	\$1,904,350
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	15,319,885	18,502,786	18,732,137
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	1,901,241	2,103,465	2,222,536
Total Revenues	\$17,221,126	\$20,606,251	\$20,954,673
Total Revenues & Beginning Balance	\$18,326,767	\$21,788,135	\$22,859,023
EXPENDITURES:			
Personal Services	7,625,214	8,214,830	8,421,135
Contractual Services	4,881,281	5,870,770	6,047,776
Commodities	2,454,091	3,073,600	3,263,400
Capital Outlay	116,757	431,000	367,000
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	169,420	190,120	200,000
Intrafund Transfers	1,898,120	2,103,465	2,222,536
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$17,144,883	\$19,883,785	\$20,521,847
Ending Balance, December 31	\$1,181,884	\$1,904,350	\$2,337,176
Annual Change in Balance	\$76,243	\$722,466	\$432,826

FY 2008 Johnson County Budget

Transportation Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$1,854,503	\$1,733,686	\$1,104,676
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	3,873,584	3,672,664	4,411,366
Licenses & Permits	0	0	0
Charges for Service	521,296	547,847	630,000
Use of Assets	0	0	0
Miscellaneous	218,496	196,102	287,413
Transfers	4,069,504	5,109,709	5,187,012
Total Revenues	\$8,682,880	\$9,526,322	\$10,515,791
Total Revenues & Beginning Balance	\$10,537,383	\$11,260,008	\$11,620,467
EXPENDITURES:			
Personal Services	388,146	738,573	762,417
Contractual Services	2,510,261	3,107,555	2,423,618
Commodities	616,992	455,700	1,141,343
Capital Outlay	340	220,507	50,000
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	159,150	160,100	160,780
Interfund Transfers	0	0	0
Intrafund Transfers	469,788	587,500	587,500
Transfers to Capital Projects	0	300,000	400,000
Cost Allocation Expenditures	357,901	325,233	391,267
Grant Expenditures	4,301,119	4,260,164	4,998,866
Total Expenditures	\$8,803,697	\$10,155,332	\$10,915,791
Ending Balance, December 31	\$1,733,686	\$1,104,676	\$704,676
Annual Change in Balance	-\$120,817	-\$629,010	-\$400,000

FY 2008 Johnson County Budget

Wastewater O & M Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$14,005,263	\$15,146,002	\$14,455,222
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	53,753	5,627	0
Intergovernmental	0	0	0
Licenses & Permits	663,637	564,809	577,392
Charges for Service	28,066,752	30,865,836	32,440,756
Use of Assets	574,067	621,797	583,175
Miscellaneous	121,101	228,000	232,560
Transfers	0	0	0
Total Revenues	\$29,479,310	\$32,286,069	\$33,833,883
Total Revenues & Beginning Balance	\$43,484,573	\$47,432,071	\$48,289,105
EXPENDITURES:			
Personal Services	11,990,294	12,883,140	13,488,265
Contractual Services	12,283,500	14,823,655	15,744,870
Commodities	2,565,405	2,715,249	2,834,749
Capital Outlay	207,312	500,925	638,679
Miscellaneous (Uncollectible Bad Debt Expense)	0	720,260	611,696
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	1,292,060	1,333,620	1,603,124
Grant Expenditures	0	0	0
Total Expenditures	\$28,338,571	\$32,976,849	\$34,921,383
Ending Balance, December 31	\$15,146,002	\$14,455,222	\$13,367,722
Annual Change in Balance	\$1,140,739	-\$690,780	-\$1,087,500
Mill Levy (Wastewater Taxing District)	0.000	0.000	0.000

FY 2008 Johnson County Budget

Wastewater SRCFP Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$36,884,420	\$1,367,370	\$1,326,904
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	1,735,450	341,209	337,343
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	29,434,260	34,120,977	35,649,481
Use of Assets	1,402,569	480,431	450,535
Miscellaneous	3,527,126	56,500,000	43,000,000
Transfers	4,680,266	0	0
Total Revenues	\$40,779,671	\$91,442,617	\$79,437,359
Total Revenues & Beginning Balance	\$77,664,091	\$92,809,987	\$80,764,263
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	799,300	751,410	751,593
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	21,163,000	28,117,709	25,142,321
Lease Payments to the PBC	0	0	0
Interfund Transfers	182,243	0	0
Intrafund Transfers	54,052,178	0	0
Transfers to Capital Projects	0	62,413,964	53,359,218
Cost Allocation Expenditures	100,000	200,000	300,000
Grant Expenditures	0	0	0
Total Expenditures	\$76,296,721	\$91,483,083	\$79,553,132
Ending Balance, December 31	\$1,367,370	\$1,326,904	\$1,211,131
Annual Change in Balance	-\$35,517,050	-\$40,466	-\$115,773
EDU Capital Charge	89.00	96.00	101.00

FY 2008 Johnson County Budget

Central Stores Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$52,057	\$0	\$0
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	243,322	0	0
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$243,322	\$0	\$0
Total Revenues & Beginning Balance	\$295,379	\$0	\$0
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	84,838	0	0
Commodities	210,541	0	0
Capital Outlay	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	\$295,379	\$0	\$0
Ending Balance, December 31	\$0	\$0	\$0
Annual Change in Balance	-\$52,057	\$0	\$0

FY 2008 Johnson County Budget

Risk Management Fund	Actual 2006	Estimated 2007	Budget 2008
Beginning Balance, January 1	\$2,831,574	\$2,953,569	\$2,953,569
REVENUES:			
Ad Valorem Taxes	471	0	0
Other Taxes	25,670	4,566	1,100
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	1,451,059	1,667,508	1,759,385
Use of Assets	131,256	158,963	149,071
Miscellaneous	12,268	20,260	20,125
Transfers	1,019,163	1,208,021	1,198,901
Total Revenues	\$2,639,887	\$3,059,318	\$3,128,582
Total Revenues & Beginning Balance	\$5,471,461	\$6,012,887	\$6,082,151
EXPENDITURES:			
Personal Services	289,541	300,434	371,366
Contractual Services	1,201,012	1,533,315	1,540,099
Commodities	7,652	7,735	8,385
Capital Outlay	0	9,000	9,000
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	1,018,974	1,208,021	1,198,901
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	713	813	831
Grant Expenditures	0	0	0
Total Expenditures	\$2,517,892	\$3,059,318	\$3,128,582
Ending Balance, December 31	\$2,953,569	\$2,953,569	\$2,953,569
Annual Change in Balance	\$121,995	\$0	\$0
Mill Levy (County Taxing District)	0.000	0.000	0.000

FY 2008 Assessed Valuation and Mill Levy Information

The County's largest source of revenue is the ad valorem tax (or property tax), which generates \$181.4 million for the FY 2008 Budget (approximately 28% of FY 2008 budgeted revenues). Ad Valorem taxes are generated from the County's assessed valuation, which is estimated at \$8.18 billion for the FY 2008 Budget. The growth in assessed valuation by taxing district is reflected in the following table:

Taxing District:	2007 Assessed Valuation	2008 Assessed Valuation	\$ Increase	% Increase
County	\$7,733,096,457	\$8,185,225,278	\$452,128,821	5.8%
Park & Recreation	\$7,733,096,457	\$8,185,225,278	\$452,128,821	5.8%
Library	\$6,494,511,026	\$6,819,610,026	\$325,099,000	5.0%

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. From 2004 to 2007, this taxing district experienced growth in assessed valuation due to a recovering economy. The average increase over these years was 5.8%. However, in 2008, the County taxing district's growth is estimated to decline from 7.7% in 2007 to 5.8% in 2008. This is due to the machinery and equipment State legislation reducing the personal property portion of assessed valuation and the slowing housing market. The growth in assessed valuation since 2003 is illustrated in the following table:

Fiscal Year:	Total Assessed Valuation	\$ Increase	% Increase
2003	\$6,169,844,607	\$218,778,188	3.7%
2004	\$6,481,292,971	\$311,448,364	5.0%
2005	\$6,803,214,025	\$321,921,054	5.0%
2006	\$7,178,491,041	\$375,277,016	5.5%
2007	\$7,733,096,457	\$554,605,416	7.7%
2008	\$8,185,225,278	\$452,128,821	5.8%

*The assessed valuation for FY 2008 is an estimate. Records & Tax Administration will publish the final assessed valuation for FY 2008 in mid-December.

Estimated mill levy information by taxing district and fund is presented on the following page. The estimated mill levy for the FY 2008 Budget is 23.199 mills. This represents a flat mill levy when compared to the final FY 2007 mill levy of 23.199 mills. The County Clerk will publish the final mill levy for FY 2008 in mid-October.

Mill Levies by Taxing District and Fund

COUNTY TAXING DISTRICT						
Fund	2004	2005	2006	2007	2008*	Change 2007-2008
General	11.289	10.786	12.642	12.800	12.83	0.030
Public Works	2.021	2.052	1.960	1.851	1.845	(0.006)
Public Health	0.544	0.541	0.559	0.555	0.559	0.004
Risk Management	0.122	0.000	0.000	0.000	0.000	0.000
Developmental Supports	0.763	0.778	0.815	0.828	0.844	0.016
Mental Health	1.131	1.213	1.321	1.352	1.345	(0.007)
Airport	0.013	0.000	0.000	0.000	0.000	0.000
County Building	0.155	0.315	0.288	0.256	0.240	(0.016)
Debt Service	0.343	0.356	0.337	0.307	0.286	(0.021)
County Total	16.381	16.041	17.922	17.949	17.949	(0.000)
JOHNSON COUNTY LIBRARY						
Library Operating	2.552	2.445	2.539	2.514	2.628	0.114
Library Special Use	0.402	0.511	0.416	0.446	0.332	(0.114)
Library Total	2.954	2.956	2.955	2.960	2.960	(0.000)
JOHNSON COUNTY PARK & RECREATION						
General	1.937	1.887	1.861	1.877	1.904	0.027
Employee Benefits	0.364	0.364	0.372	0.359	0.334	(0.025)
Debt Service	0.064	0.116	0.053	0.054	0.052	(0.002)
Park & Rec Total	2.365	2.367	2.286	2.290	2.290	(0.000)
ALL TAXING DISTRICTS						
District	2004	2005	2006	2007	2008	Change 2007-2008
County	16.381	16.041	17.922	17.949	17.949	0.000
Library	2.954	2.956	2.955	2.960	2.960	0.000
Park & Recreation	2.365	2.367	2.286	2.290	2.290	0.000
Countywide Total	21.700	21.364	23.163	23.199	23.199	0.000

*The mill levy for FY 2008 is an estimate. Records & Tax Administration will publish the final FY 2008 mill levy in mid-October, 2007