

**JOHNSON COUNTY
AUDITOR'S
FISCAL YEAR 2009**

BUDGET

ANALYSIS

PART ONE

**FY 2009 REVENUES :
SOURCES OF FUNDING**

FY 2009 REVENUES

The sources of revenue for the county provide the means by which the county can perform its functions. For purposes of this report we will view them in three categories:

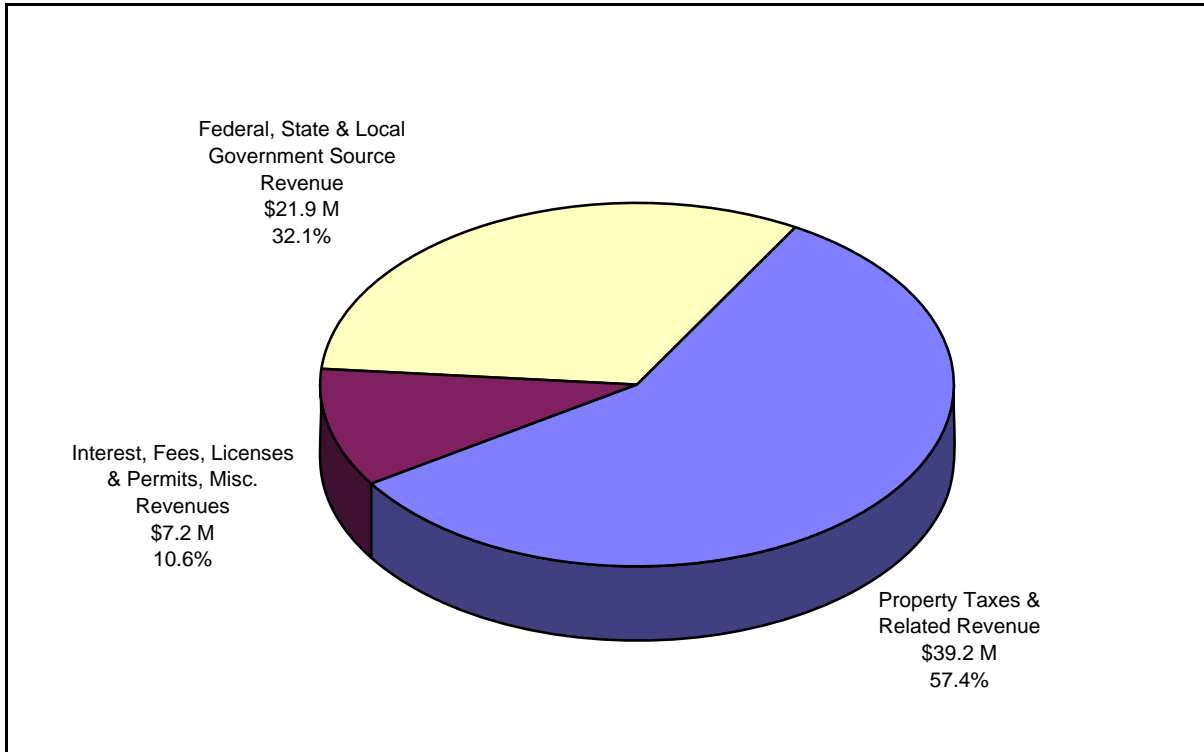
A. Net Current Property Taxes. This is the county's estimate of the amount of property taxes that will actually be received by the county.

B. Interest, Charges, Licenses & Permits. This category includes revenue received by the county for other county taxes, delinquent property taxes and penalties and interest on taxes as well as locally derived revenue from licenses and permits, charges for services, interest on invested funds and miscellaneous sources.

C. From Federal, State, and Local Governments. Funds from other governments for property tax relief, programs, grants, or the provision of goods and services are accounted for in this category.

The graph and table on the following page indicate the relative proportions and amounts of the above categories for the proposed budget year.

FY09 JOHNSON COUNTY REVENUES



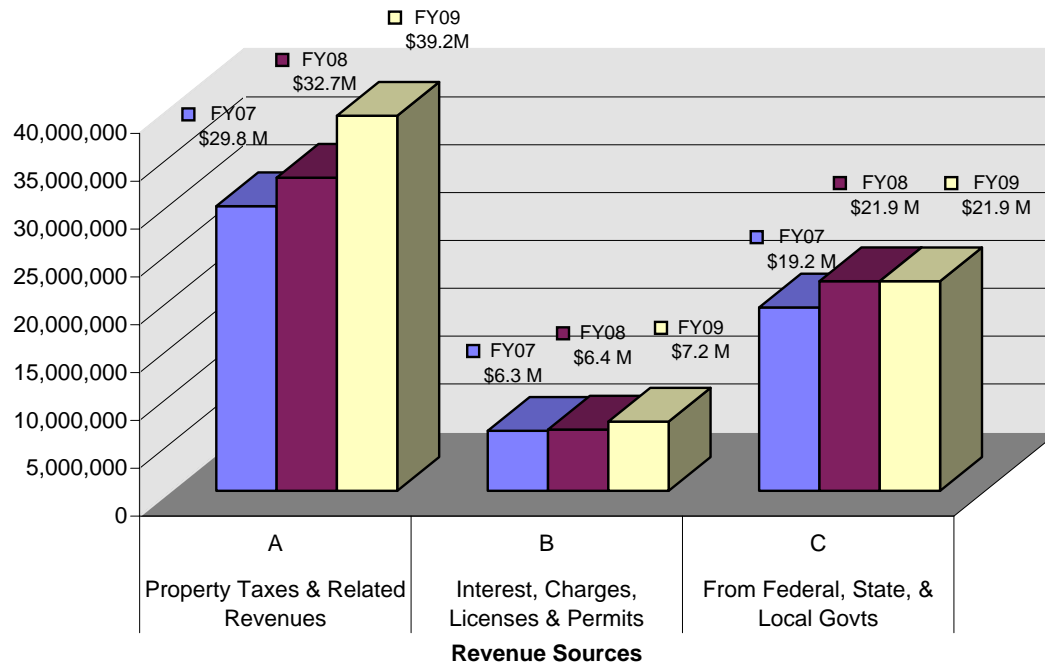
<u>REVENUE SOURCES</u>	FY09	
	<u>AMOUNT</u>	%
Property Taxes & Related Revenues	39,203,375	57.36%
Interest, Fees, Licenses & Permits, Misc.	7,235,292	10.59%
From Federal, State, & Local Governments	21,906,142	32.05%
Subtotal	68,344,809	100.00%
Rev/Exp Adjustment	1,550,000	
Total	69,894,809	

CHANGES IN REVENUES

Now that we have examined the amounts and proportions of the sources of revenue for the new budget we will examine the ways in which the proposed budget differs from the year that preceded it. We will do that by examining the same three categories discussed on the previous two pages from the perspective of change. The changes in those categories are also graphically depicted on the next page.

- A. Property Taxes and Related Revenues increased by \$6,478,077 to \$39,203,375.
- B. Interest, Charges, Licenses & Permits increased by \$835,782 to \$7,235,292.
- C. Federal, State, and Local Governments decreased by \$4,800 to \$21,906,142.

FY07 - FY09 CHANGE IN COUNTY REVENUES



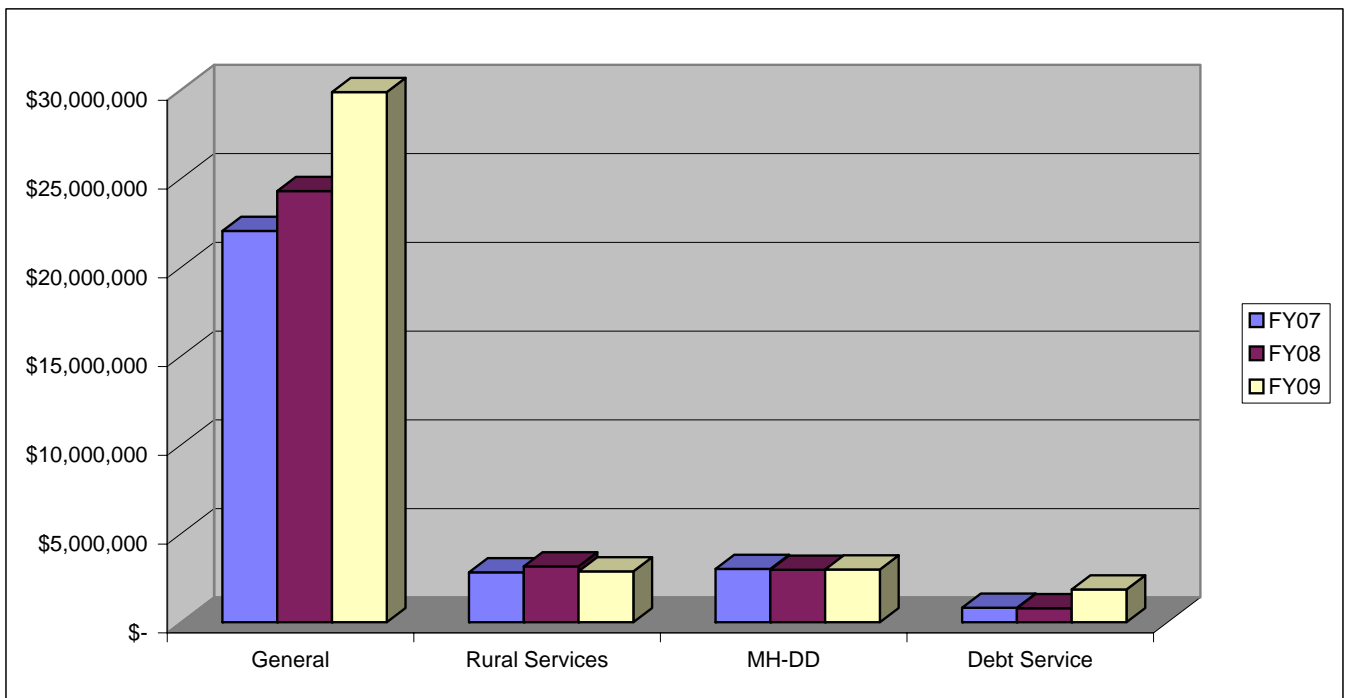
REVENUE SOURCES	FY07	FY08	FY09	1 Year	1 Year	2 Year	2 Year
	Actual	Budgeted	Budgeted	\$ Increase	% Increase	\$ Increase	% Increase
A Property Taxes & Related Revenues	29,753,600	32,725,298	39,203,375	6,478,077	19.80%	9,449,775	31.76%
B Interest, Charges, Licenses & Permits	6,272,299	6,399,510	7,235,292	835,782	13.06%	962,993	15.35%
C From Federal, State, & Local Govts	19,165,271	21,910,942	21,906,142	-4,800	-0.02%	2,740,871	14.30%
Total	55,191,170	61,035,750	68,344,809	7,309,059	11.98%	13,153,639	23.83%

PROPERTY TAX

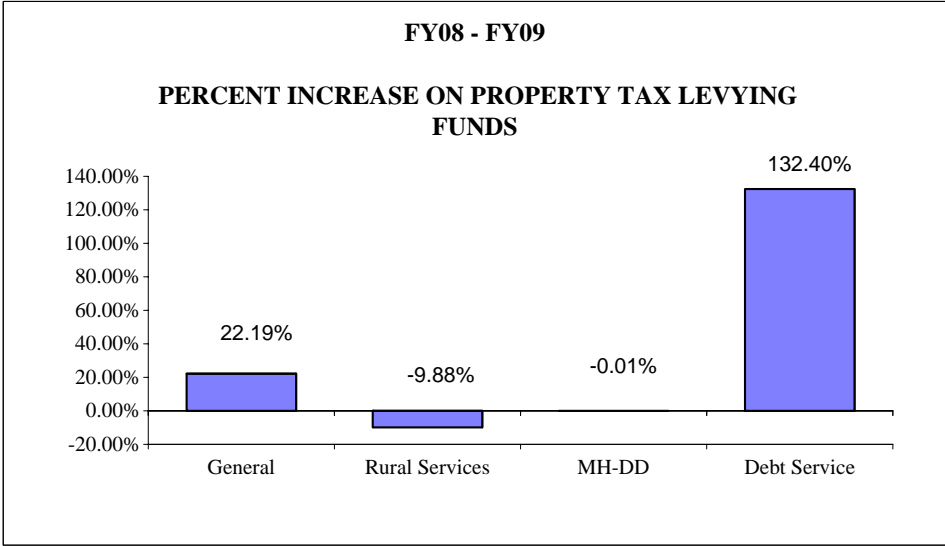
Property tax is the source of income that most interests those who own or utilize part of Johnson County's 58,502 parcels of property. We will take a closer look at property taxes, the types of funds in which they are collected, and how they relate to the many other resources of the county.

As the illustrations below and on the next page indicate, the new budget produces a increase in taxation for the general fund, which is levied county wide, and a decrease in the rural services fund, which provides services to and is levied from unincorporated areas of the county.

FY07-FY09 COUNTY DOLLAR CHANGE IN NET CURRENT PROPERTY TAXES



Fund Type	Actual FY07	Budgeted FY08	Budgeted FY09	\$ Change 07-08	% Change 07-08	\$ Change 08-09	% Change 08-09
General	22,042,104	24,288,243	29,863,650	2,246,139	10.19%	5,575,407	22.96%
Rural Services	2,810,504	3,145,370	2,862,981	334,866	11.91%	-282,389	-8.98%
MH-DD	3,001,331	2,954,419	2,971,071	-46,912	-1.56%	16,652	0.56%
Debt Service	814,910	788,101	1,844,624	-26,809	-3.29%	1,056,523	134.06%
Total	28,668,849	31,176,133	37,542,326	2,507,284	8.75%	6,366,193	20.42%

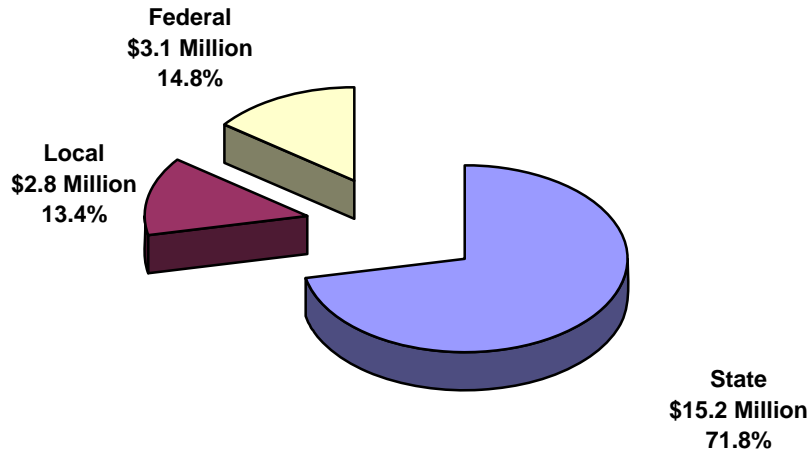


The General, MH-DD and Debt Service funds are levied across the board in the County. They have a large tax base and affect all county taxpayers. The Rural Services fund is much smaller and is derived from rural or unincorporated areas.

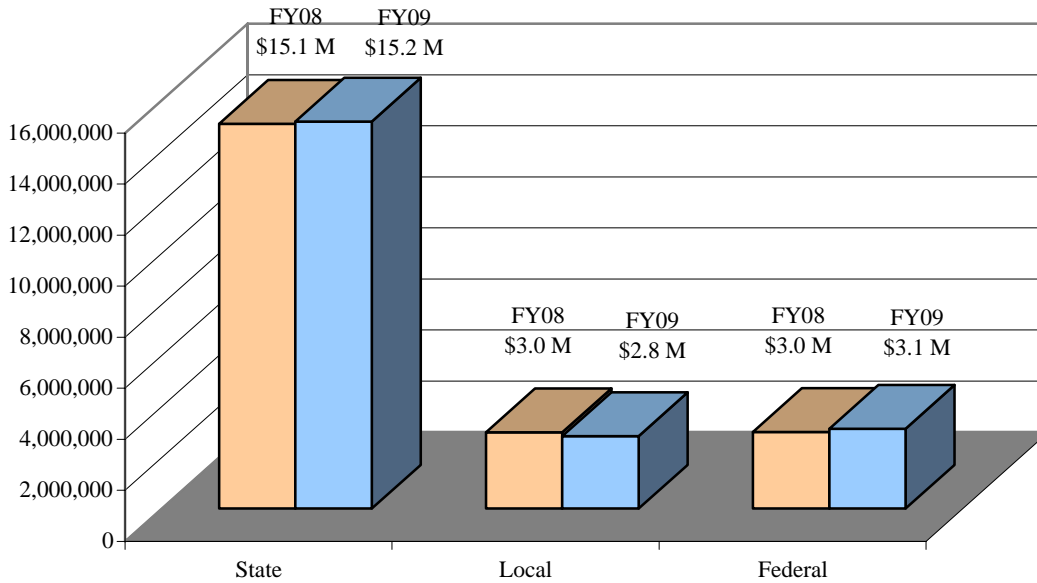
PROPERTY TAXES LEVIED

		% Change		
		08-09	FY08	FY09
General	G	22.19%	25,291,121	30,902,472
Rural Services	RS	-9.88%	3,405,106	3,068,639
MH-DD	MH	-0.01%	3,076,544	3,076,254
Debt Service	DS	132.40%	816,800	1,898,274
Total		19.50%	32,589,571	38,945,639

**FY09
Funding from Federal, State & Local Governments**

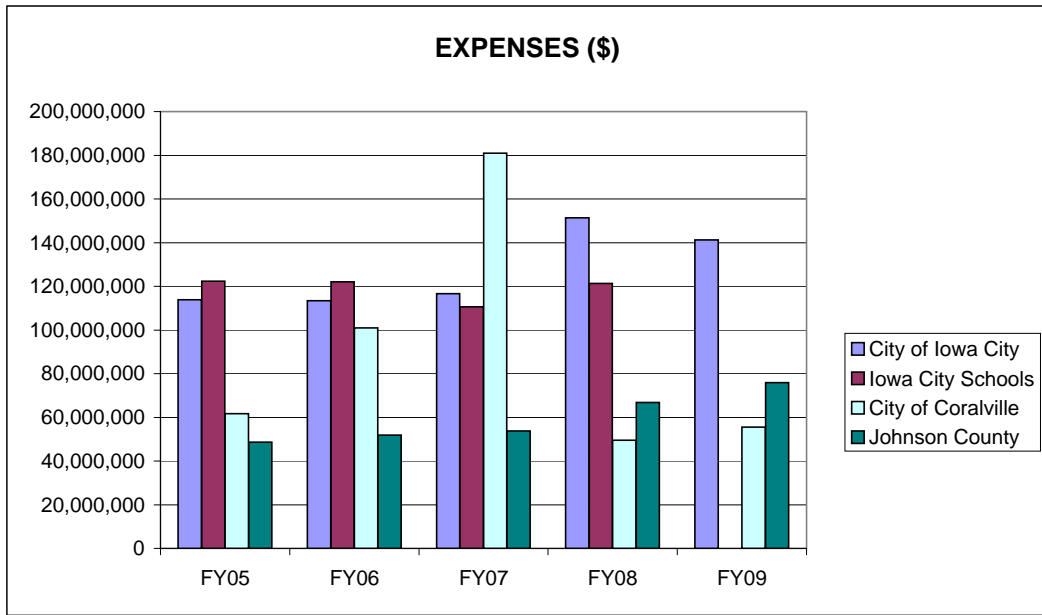
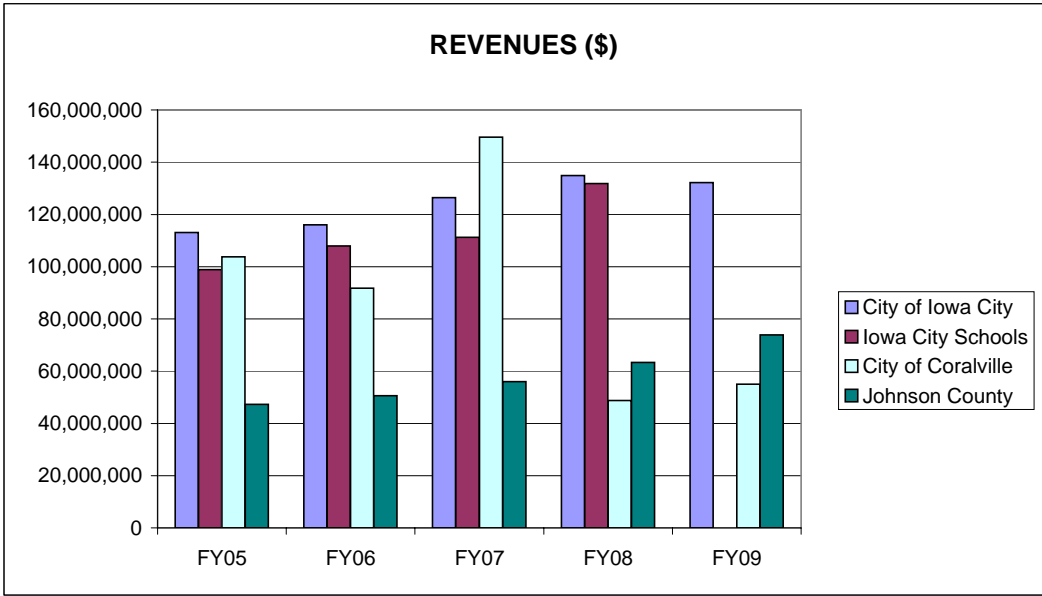


Change in funding from federal, state & local governments



	FY08 Budget	FY09 Budget	FY09 % TOTAL
State	15,076,884	15,163,139	71.8%
Local	2,988,293	2,841,315	13.4%
Federal	3,002,048	3,128,434	14.8%
Total	21,067,225	21,132,888	100.0%

COMPARISON WITH OTHER GOVERNMENTS



REVENUES*	FY05	FY06	FY07	FY08	FY09
Iowa City Schools	98,819,127	107,918,541	111,298,848	131,874,451 ^a	
City of Iowa City	113,059,385	116,036,409	126,462,090	134,859,909	132,240,895
City of Coralville	103,737,102	91,802,185	149,568,515	48,750,059	55,055,610
Johnson County	47,279,657	50,624,450	56,006,439	63,279,273	73,844,029

EXPENDITURES*	FY05	FY06	FY07	FY08	FY09
Iowa City Schools	122,393,800	122,006,546	110,631,128	121,250,748 ^a	
City of Iowa City	113,886,886	113,433,559	116,627,824	151,308,908	141,212,832
City of Coralville	61,744,884	100,943,610	180,938,793	49,455,498	55,537,601
Johnson County	48,600,243	51,915,214	53,799,018	66,841,935	75,860,064

re-estimated
budgeted

^aICCSD FY09 BUDGET INFORMATION WAS UNAVAILABLE WHEN THIS DOCUMENT WAS CREATED

*ALL REVENUE & EXPENDITURE TOTALS EXCLUDE INTERFUND TRANSFERS IN/OUT,
BUT DO NOT INCLUDE DEBT PROCEEDS/PAYMENTS.

PART TWO

FY 2009 EXPENDITURES :

USES OF FUNDING

FY 2009 EXPENDITURES

The county's expenditures are represented by five categories, which we will examine in this second part of the report. We will look at the makeup for the FY09 amounts. The five categories are:

A. Health, Human Services & MHDD: Services for physical health and education, mental health, and social services make up this category.

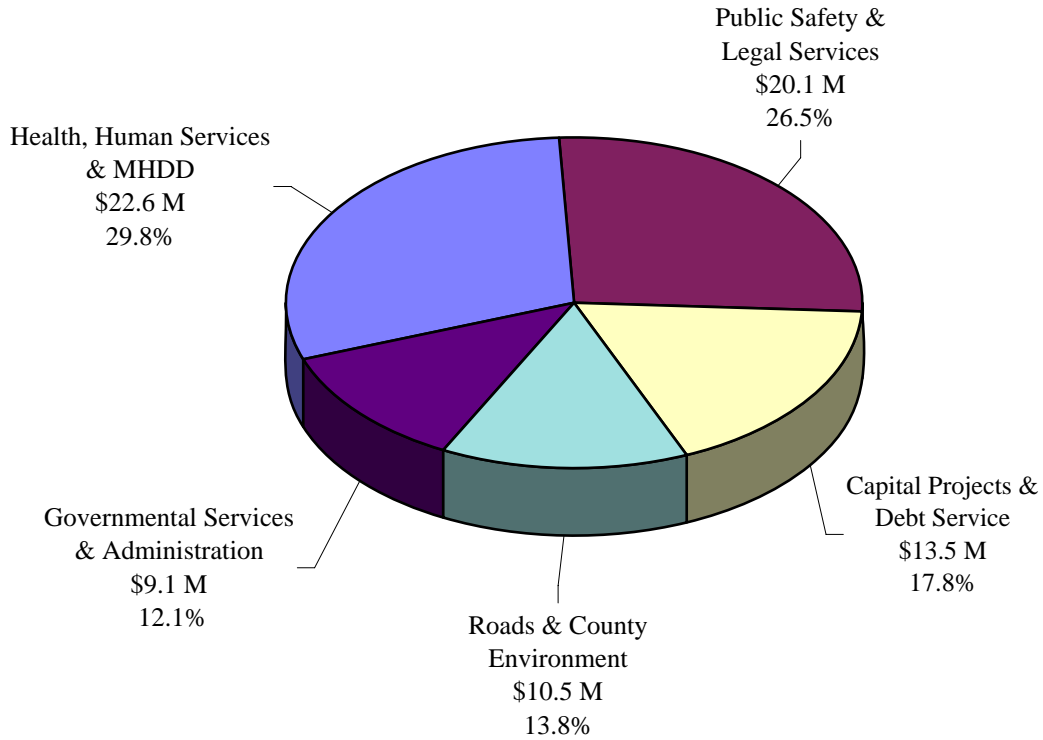
B. Roads & County Environment: This group of expenditures includes the maintenance of the county's bridges and roads, environmental quality, conservation and recreational services, animal control, and county development programs.

C. Public Safety & Legal Services: This group of expenditures includes law enforcement, legal services, emergency services and juvenile justice administration.

D. Governmental Services & Administration: Interprogram services consist of policy and administration, central services and risk management. State and local government services consist of programs for representational services such as elections and state administrative services.

E. Capital Projects, Debt Service and Nonprogram Current Expenditures: Capital projects are those projects for the construction of infrastructure, such as culverts, bridges, roads and buildings. Nonprogram current includes expenditures for the county farm. Debt service accumulates funds used to retire capital loans and other debt that are intended to be repaid during the fiscal year.

FY09 JOHNSON COUNTY EXPENDITURES



	FY09	
	Amount	Percent
Health, Human Services & MHDD	22,588,377	29.78%
Public Safety & Legal Services	20,132,203	26.54%
Capital Projects, Debt Service & NCE	13,507,883	17.81%
Roads & County Environment	10,483,014	13.82%
Governmental Services & Administration	9,148,587	12.06%
Total	75,860,064	100.00%

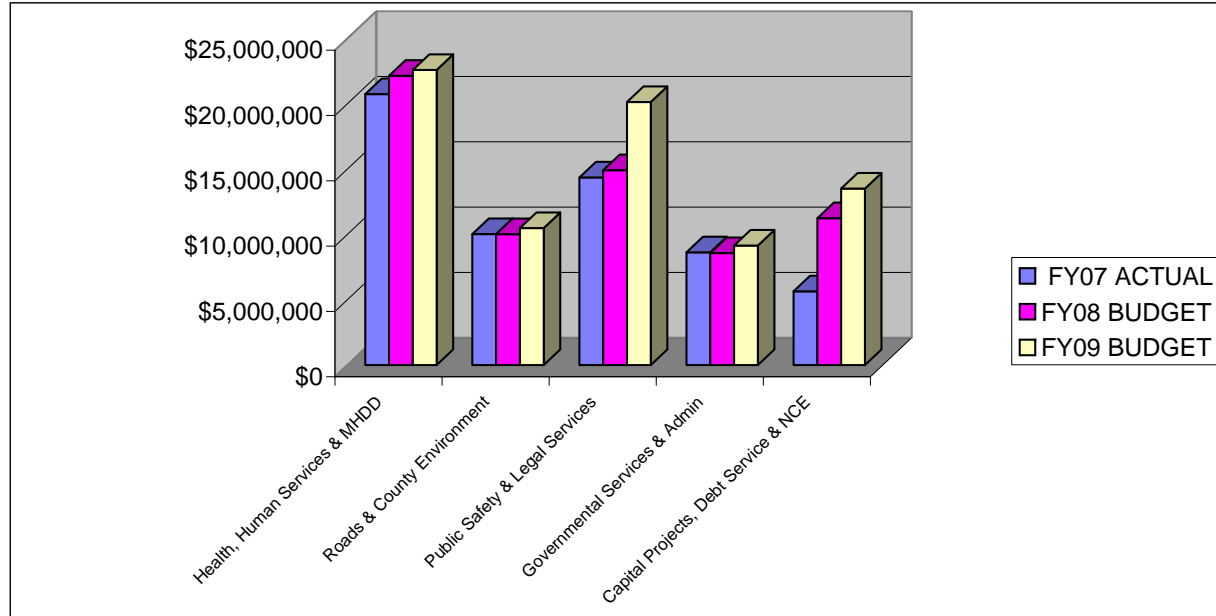
CHANGE IN EXPENDITURES FY 2009

Just as we examined the sources of revenue and their change over time, we have now examined the main categories of uses of county resources and their proportions in relation to expenditures as a whole. Now we will look at the change in these expenditures from FY08 to FY09.

- A. Health, Human Services & MHDD increased \$445,690 from \$22,142,687 to \$22,588,377.
- B. Roads & County Environment increased \$463,290 from \$10,019,724 to \$10,483,014.
- C. Public Safety & Legal Services increased \$5,216,648 from \$14,915,555 to \$20,132,203.
- D. Governmental Services & Administration increased \$576,675 from \$8,571,912 to \$9,148,587.
- E. Capital Projects, Debt Service & Nonprogram Current Expenditures increased \$2,264,826 from \$11,243,057 to \$13,507,883.

The above changes in uses are shown in the graph and table on the following page.

FY07-FY09 CHANGE IN COUNTY EXPENDITURES

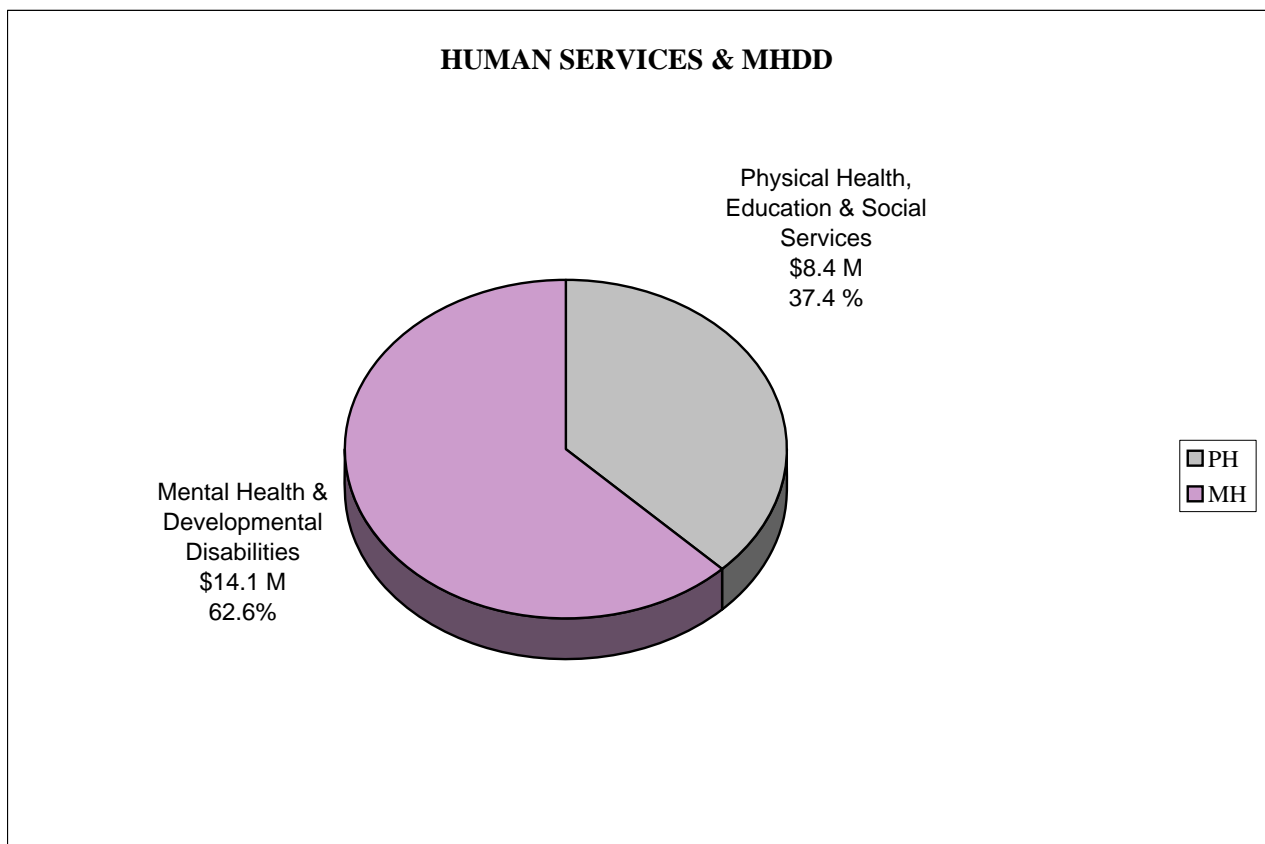


	FY07 ACTUAL	FY08 BUDGET	FY09 BUDGET	FY08 \$ Increase	FY08 % Increase	FY09 \$ Increase	FY09 % Increase	2 Year \$ Increase	2 Year % Increase
Health, Human Services & MHDD	20,740,009	22,142,687	22,588,377	1,402,678	6.76%	445,690	2.01%	1,848,368	8.91%
Roads & County Environment	10,025,212	10,019,724	10,483,014	-5,488	-0.05%	463,290	4.62%	457,802	4.57%
Public Safety & Legal Services	14,361,068	14,915,555	20,132,203	554,487	3.86%	5,216,648	34.97%	5,771,135	40.19%
Governmental Services & Admin	8,628,717	8,571,912	9,148,587	-56,805	-0.66%	576,675	6.73%	519,870	6.02%
Capital Projects, Debt Service & NCE	5,640,886	11,243,057	13,507,883	5,602,171	99.31%	2,264,826	20.14%	7,866,997	139.46%
TOTALS	59,395,892	66,892,935	75,860,064	7,497,043	12.62%	8,967,129	13.41%	16,464,172	27.72%

Departmental Detail	FY07	FY08	FY09	FY08	FY08	FY09	FY09	2 Year	2 Year
	ACTUAL	BUDGET	BUDGET	\$ Increase	% Increase	\$ Increase	% Increase	\$ Increase	% Increase
Ambulance	2,198,676	2,480,532	2,697,587	281,856	12.82%	217,055	8.75%	498,911	22.69%
Attorney	2,165,753	2,434,273	2,636,011	268,520	12.40%	201,738	8.29%	470,258	21.71%
Auditor (Accounting)	929,582	1,034,493	1,119,574	104,911	11.29%	85,081	8.22%	189,992	20.44%
Public Health	2,838,009	3,214,769	3,411,408	376,760	13.28%	196,639	6.12%	573,399	20.20%
Board of Supervisors	545,333	587,303	624,036	41,970	7.70%	36,733	6.25%	78,703	14.43%
Human Resources	172,161	250,489	267,146	78,328	45.50%	16,657	6.65%	94,985	55.17%
Information Services	840,443	933,828	997,262	93,385	11.11%	63,434	6.79%	156,819	18.66%
Sheriff	7,720,170	8,139,943	9,270,967	419,773	5.44%	1,131,024	13.89%	1,550,797	20.09%
Medical Examiner	458,394	588,252	586,111	129,858	28.33%	-2,141	-0.36%	127,717	27.86%
Recorder	533,592	564,588	611,819	30,996	5.81%	47,231	8.37%	78,227	14.66%
SEATS	1,539,706	1,685,178	1,844,588	145,472	9.45%	159,410	9.46%	304,882	19.80%
Treasurer	841,166	1,009,890	1,096,695	168,724	20.06%	86,805	8.60%	255,529	30.38%
Physical Plant	744,713	941,139	937,358	196,426	26.38%	-3,781	-0.40%	192,645	25.87%
Central Services	967,471	849,933	822,422	-117,538	-12.15%	-27,511	-3.24%	-145,049	-14.99%
Planning and Zoning	646,553	717,666	761,607	71,113	11.00%	43,941	6.12%	115,054	17.79%
Gen Basic Block Grants	1,466,024	1,448,245	5,308,693	-17,779	-1.21%	3,860,448	266.56%	3,842,669	262.12%
Insurance	1,230,880	906,300	891,300	-324,580	-26.37%	-15,000	-1.66%	-339,580	-27.59%
Rural Services	590,726	616,444	667,532	25,718	4.35%	51,088	8.29%	76,806	13.00%
Conservation	1,184,437	1,243,696	1,352,161	59,259	5.00%	108,465	8.72%	167,724	14.16%
Juvenile Justice	914,120	965,753	965,753	51,633	5.65%	0	0.00%	51,633	5.65%
Court Services/Attorney	130,904	147,250	145,550	16,346	12.49%	-1,700	-1.15%	14,646	11.19%
Court Services/Sheriff	44,200	44,200	44,200	0	0.00%	0	0.00%	0	0.00%
Emergency Medical Services	0	15,928	9,886	15,928	N/A	-6,042	-37.93%	9,886	N/A
Resource Enhancement	0	50,000	85,000	50,000	N/A	35,000	70.00%	85,000	N/A
Auditor (Elections)	714,423	778,200	978,528	63,777	8.93%	200,328	25.74%	264,105	36.97%
Technology	866,807	890,295	1,142,690	23,488	2.71%	252,395	28.35%	275,883	31.83%
Institutional Accounts	88,551	125,500	125,500	36,949	41.73%	0	0.00%	36,949	41.73%
Capital Expenditures	230,223	930,451	641,470	700,228	304.15%	-288,981	-31.06%	411,247	178.63%
Human Services	1,418,447	1,650,218	1,725,664	231,771	16.34%	75,446	4.57%	307,217	21.66%
MH/DD	11,969,379	14,221,785	14,144,169	2,252,406	18.82%	-77,616	-0.55%	2,174,790	18.17%
Secondary Roads	7,038,181	8,757,408	8,969,499	1,719,227	24.43%	212,091	2.42%	1,931,318	27.44%
Veterans Affairs	78,381	99,414	97,930	21,033	26.83%	-1,484	-1.49%	19,549	24.94%
Ambulance Special Revenue	140	1,000	1,000	860	614.29%	0	0.00%	860	614.29%
Juvenile Crime Prevention	452,315	606,794	614,556	154,479	34.15%	7,762	1.28%	162,241	35.87%
Debt Service	811,802	831,084	1,969,950	19,282	2.38%	1,138,866	137.03%	1,158,148	142.66%
Courthouse Centenary	1,542	1,000	3,000	-542	-35.15%	2,000	200.00%	1,458	94.55%
Law Enforcement Proceeds	37,073	200,000	200,000	162,927	439.48%	0	0.00%	162,927	439.48%
Prosecutor Forfeiture	0	12,500	7,500	12,500	N/A	-5,000	-40.00%	7,500	N/A
Conservation Trust	109,708	225,000	330,000	115,292	105.09%	105,000	46.67%	220,292	200.80%
Recorder Records Mgmt.	7,978	35,000	45,200	27,022	338.71%	10,200	29.14%	37,222	466.56%
Capital Projects	1,271,030	6,657,194	7,708,742	5,386,164	423.76%	1,051,548	15.80%	6,437,712	506.50%
TOTALS:	53,798,993	66,892,935	75,860,064	13,093,942	24.34%	8,967,129	13.41%	22,061,071	41.01%

HUMAN SERVICES & MHDD

Human Services is composed of services for physical health and education, mental health, and social services. The graph and table below indicate the expenditure amounts and proportions of these components in the human services breakdown. Together, the components of human services comprise 30% of the overall proposed County budget.



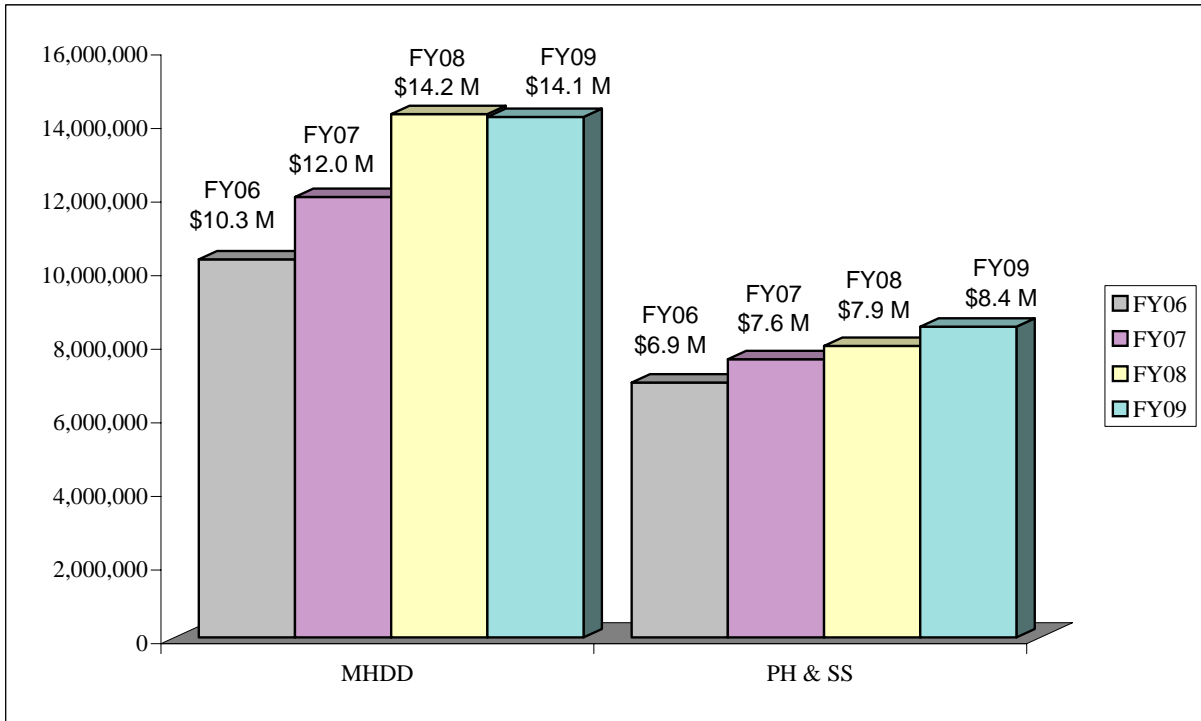
	FY09	%
PH Physical Health, Education and Social Services	8,444,208	37.38%
MH Mental Health, MR DD	14,144,169	62.62%
	<u>22,588,377</u>	<u>100.00%</u>

CHANGE IN HUMAN SERVICES & MHDD

Human services have grown over the period from an actual expenditure in FY06 of \$17.2 million to \$19.5 million in FY07. Fiscal year 2008 budgeted expenditures are \$22.1 million. The mental health expenditure component is the largest, as indicated by the graph and table below.

Mental health care is comprised of four programs: care of persons with mental health problems/mental illness, care of persons with chronic mental illness, care of persons with mental retardation, and care of persons with other developmental disabilities.

Social services are provided through five programs: services to the poor, services to military veterans, children's and family services, services to other adults, and chemical dependency program.



	Actual FY06	Actual FY07	Budget FY08	Budget FY09	% Increase FY07	% Increase FY08	% Increase FY09
MHDD	10,274,254	11,969,379	14,221,785	14,144,169	16.50%	18.82%	-0.55%
PH & SS	6,925,849	7,559,967	7,920,902	8,444,208	9.16%	4.77%	6.61%
TOTALS	17,200,103	19,529,346	22,142,687	22,588,377	13.54%	13.38%	2.01%

Breakdown of the FY 2009 budgeted expenditures for the Physical Health & Social Services and the Mental Health & Developmental Disabilities service areas:

MENTAL HEALTH, RETARDATION & DEV. DISABILITIES (\$14,144,169)

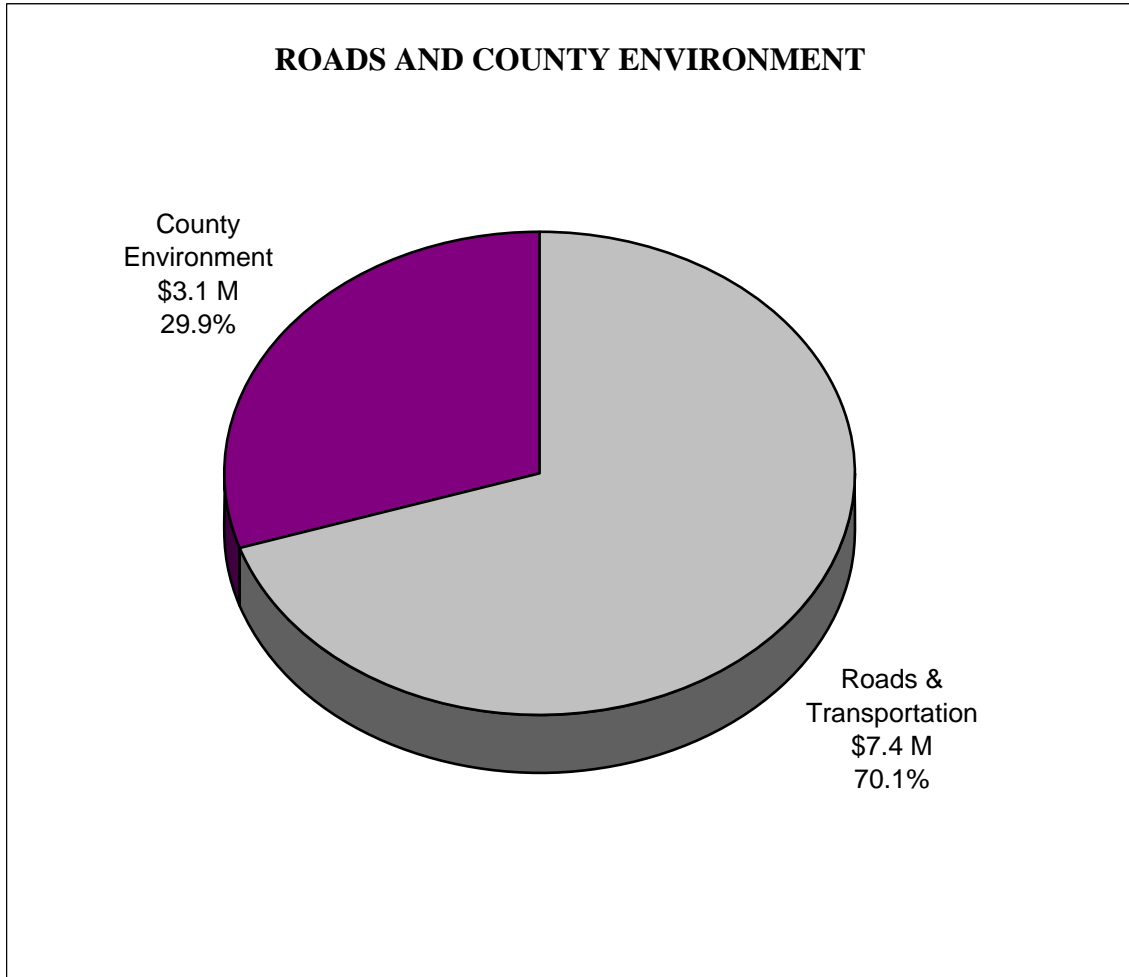
Mental Retardation	\$6,292,002
Chronic Mental Illness	\$5,303,292
Mental Health Problems/Mental Illness	\$1,560,428
Other Developmental Disabilities	\$ 988,447

PHYSICAL HEALTH & SOCIAL SERVICES (\$8,444,208)

Other Adult Social Services	\$2,002,988
Personal & Family Health Services	\$1,460,476
General Welfare Services	\$1,204,753
Health Administration	\$ 853,023
Communicable Disease Prevention & Control Services	\$ 780,766
Sanitation	\$ 546,741
Services to the Poor Administration	\$ 522,411
Chemical Dependency Treatment Services	\$ 290,500
Youth Guidance Services	\$ 231,000
Family Protective Services	\$ 204,620
Chemical Dependency Preventive Services	\$ 127,240
Services to the Elderly	\$ 120,660
General Services to Military Veterans	\$ 67,533
Services to Military Veterans Administration	\$ 31,497

ROADS AND COUNTY ENVIRONMENT

The roads and county environment breakdown is illustrated below. As implied by this categorization, this field is divided into two service areas, roads and transportation, and county environment. Together roads and county environment require 13.8% of the county's proposed FY 2009 budget.



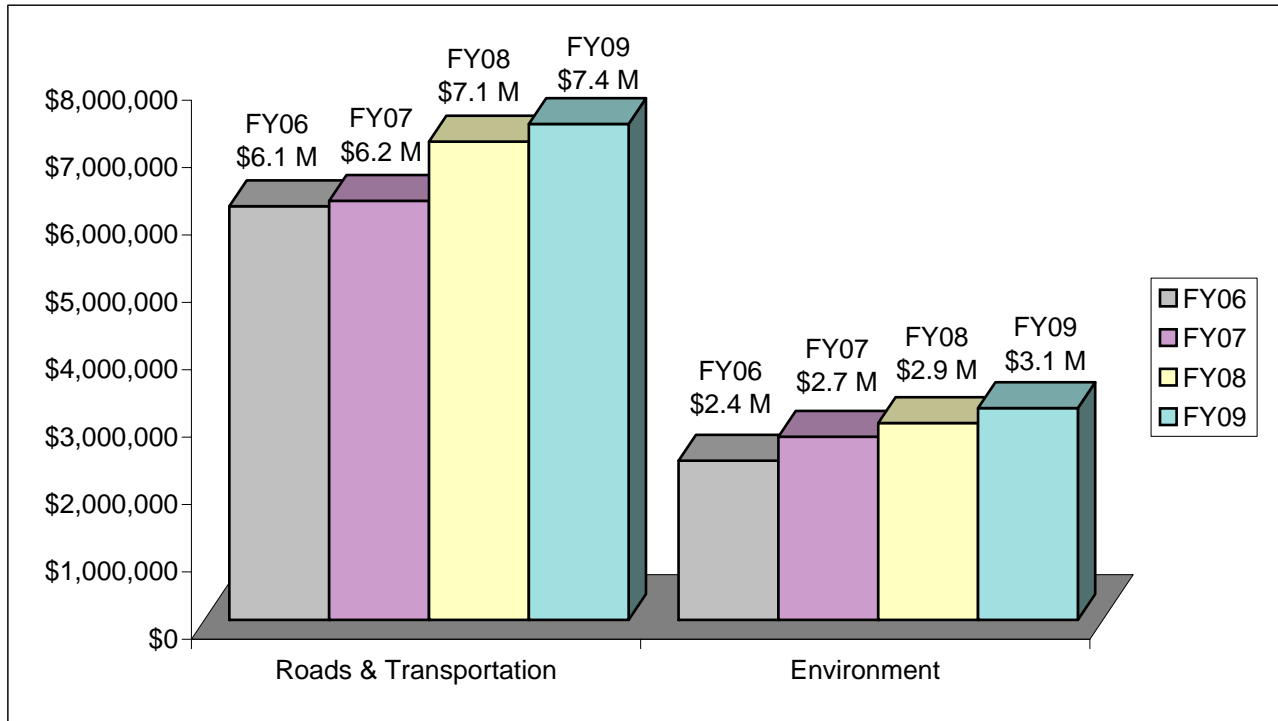
	<u>FY09 Budget</u>	<u>%</u>
Roads and Transportation	7,359,449	70.07%
County Environment	3,143,546	29.93%
	<u>10,502,995</u>	<u>100.00%</u>

CHANGE IN ROADS AND ENVIRONMENT

The roads and transportation service area in Johnson County consists of four programs: secondary roads administration and engineering program, roadway maintenance program, general roadway expenditures program, and mass transit program. This service area includes expenditures in the Secondary Roads department.

The county environment service area consists of four programs: environmental quality, conservation and recreation services program, animal control, and county development. This service area includes expenditures in the following county departments: Central Services, Planning & Zoning, Block Grants and Conservation.

Roads and Environment has increased from \$8.5 million in actual expenditures in FY06 to \$8.9 million in the FY07. Fiscal year 2008 budgeted expenditures are \$10.0 million. Secondary roads is the largest portion of this category.



	Actual FY06	Actual FY07	Budget FY08	Budget FY09	% Increase FY07	% Increase FY08	% Increase FY09
Roads & Transportation	6,139,505	6,218,898	7,098,375	7,359,449	1.29%	14.14%	3.68%
Environment	2,363,055	2,717,572	2,921,349	3,143,546	15.00%	7.50%	7.61%
	8,502,560	8,936,470	10,019,724	10,502,995	5.10%	12.12%	4.82%

Breakdown of the FY 2009 budgeted expenditures for the Roads & Transportation and the County Environment & Education service areas:

ROADS & TRANSPORTATION (\$7,359,449)

Snow & Ice Control/Maintenance	\$2,200,430
Roads Maintenance	\$2,033,635
Equipment Operations/General Roadway	\$ 964,821
Engineering	\$ 660,638
New Equipment Purchases	\$ 476,000
Real Estate & Buildings	\$ 250,000
Administration	\$ 237,714
Traffic Controls/Maintenance	\$ 230,455
Road Clearing/Maintenance	\$ 176,156
Tools, Materials & Supplies	\$ 76,000
Bridges & Culverts/Maintenance	\$ 53,600

COUNTY ENVIRONMENT & EDUCATION (\$3,143,196)

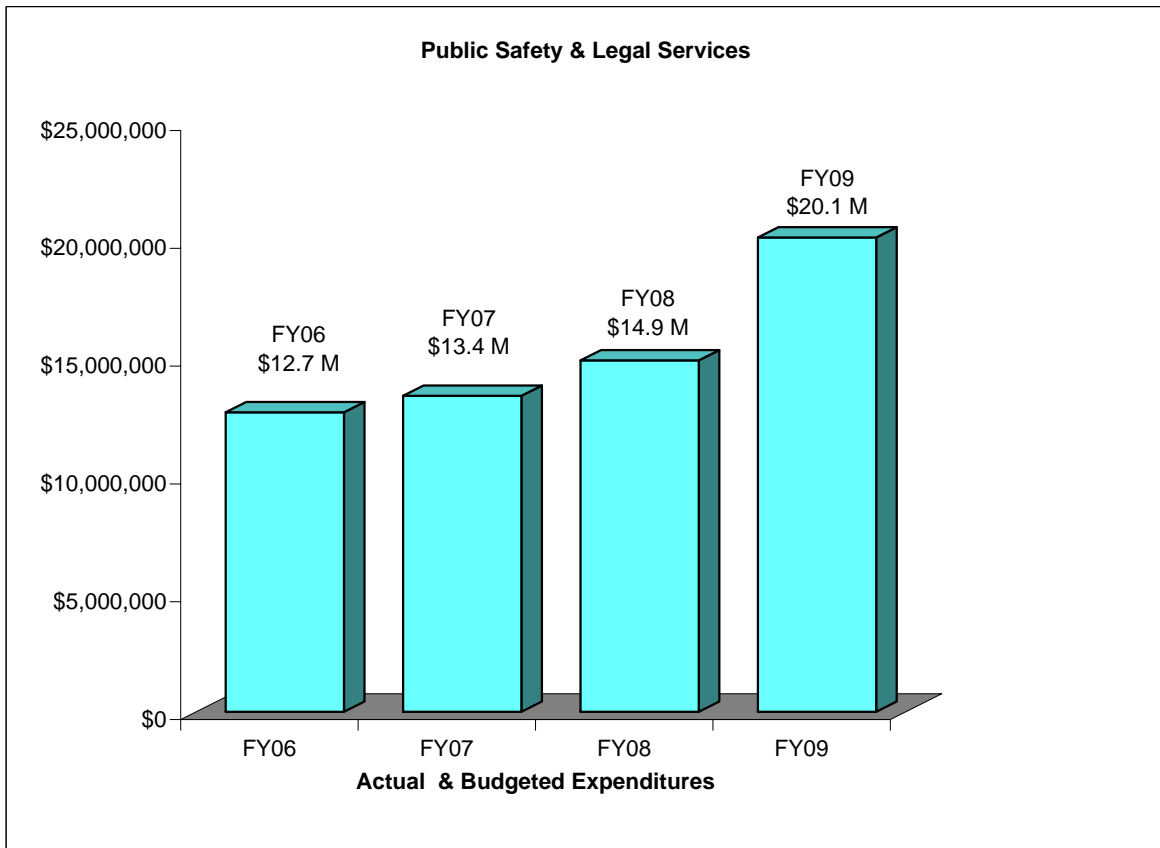
Maintenance & Operations/Conservation & Rec Services	\$881,686
County Development Land Use & Building Controls	\$788,355
Educational Services/Libraries	\$575,123
Administration/Conservation & Rec Services	\$377,917
Animal Shelter Fees	\$110,000
Recreation & Environmental Education	\$105,208
County Fair & 4-H Clubs	\$ 93,765
Historic Preservation	\$ 68,299
Natural Resources Conservation	\$ 45,661
Economic Development	\$ 45,000
Solid Waste Disposal	\$ 27,382
Housing Rehabilitation/Development	\$ 24,000
All Other County Environment & Education	\$ 800

CHANGE IN PUBLIC SAFETY AND LEGAL SERVICES

Public safety and legal services have grown from \$12.7 million in FY06 to \$13.4 million in actual expenditures in FY07. FY08 budgeted expenditures are \$14.9 million. The proposed budgeted expenditures for FY09 are \$20.1 million which comprises 26.5% of the overall proposed FY09 county budget.

The public safety service area consists of three programs: law enforcement, legal services, and emergency services.

Legal services continues to be administered in four program areas: assistance to judges and magistrates, court proceedings, records of court proceedings, and juvenile justice administration.



	Actual FY06	Actual FY07	Budget FY08	Budget FY09	% Increase FY07	% Increase FY08	% Increase FY09
Public Safety & Legal Services	12,712,297	13,412,198	14,915,555	20,132,203	5.5%	11.2%	35.0%

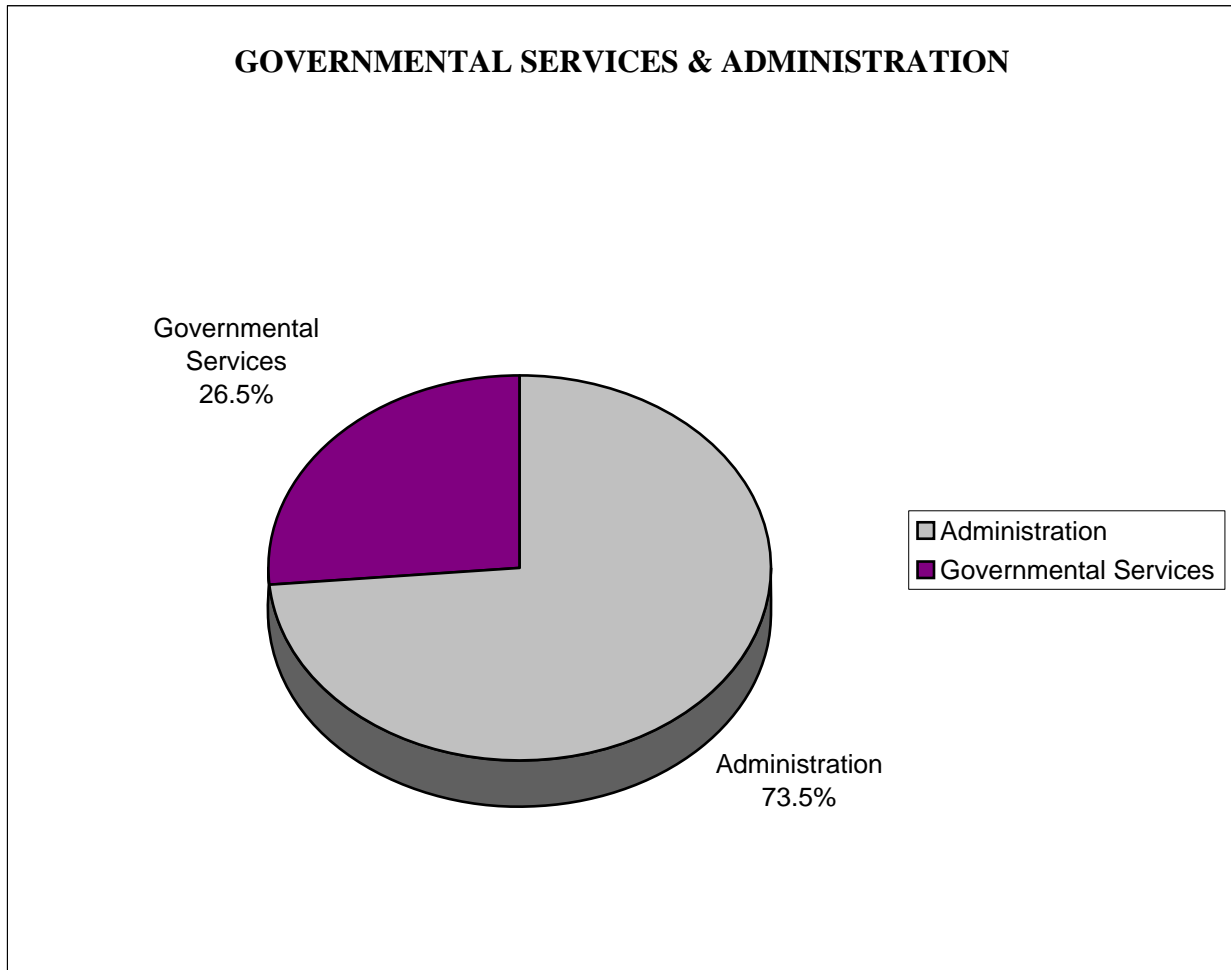
Breakdown of the FY 2009 budgeted expenditures for the Public Safety & Legal Services service areas:

PUBLIC SAFETY & LEGAL SERVICES (\$20,132,203)

Adult Correctional Services	\$3,868,478
Joint Emergency Communication Center	\$3,734,569
Ambulance Services	\$2,708,473
Uniformed Patrol Services	\$2,555,354
Criminal Prosecution	\$2,065,302
Law Enforcement Communications	\$ 893,309
Juvenile Representation Services	\$ 778,387
Investigations	\$ 775,093
Law Enforcement Administration	\$ 647,600
Medical Examinations	\$ 586,711
Service of Civil Papers	\$ 582,516
Child Support Recovery	\$ 378,186
Court-Appointed Attorneys & Court Costs/Juvenile	\$ 189,766
Bailiff Services	\$ 156,237
Emergency Management	\$ 104,542
All Other Public Safety & Legal Services	\$ 107,680

GOVERNMENTAL SERVICES & ADMINISTRATION

The proposed budgeted expenditures for Governmental Services & Administration for FY09 is \$9.1 million. The Governmental Services & Administration service areas comprise 12.1% of the total county's FY09 proposed budgeted expenditures. A graph and table illustrate the breakdown below.



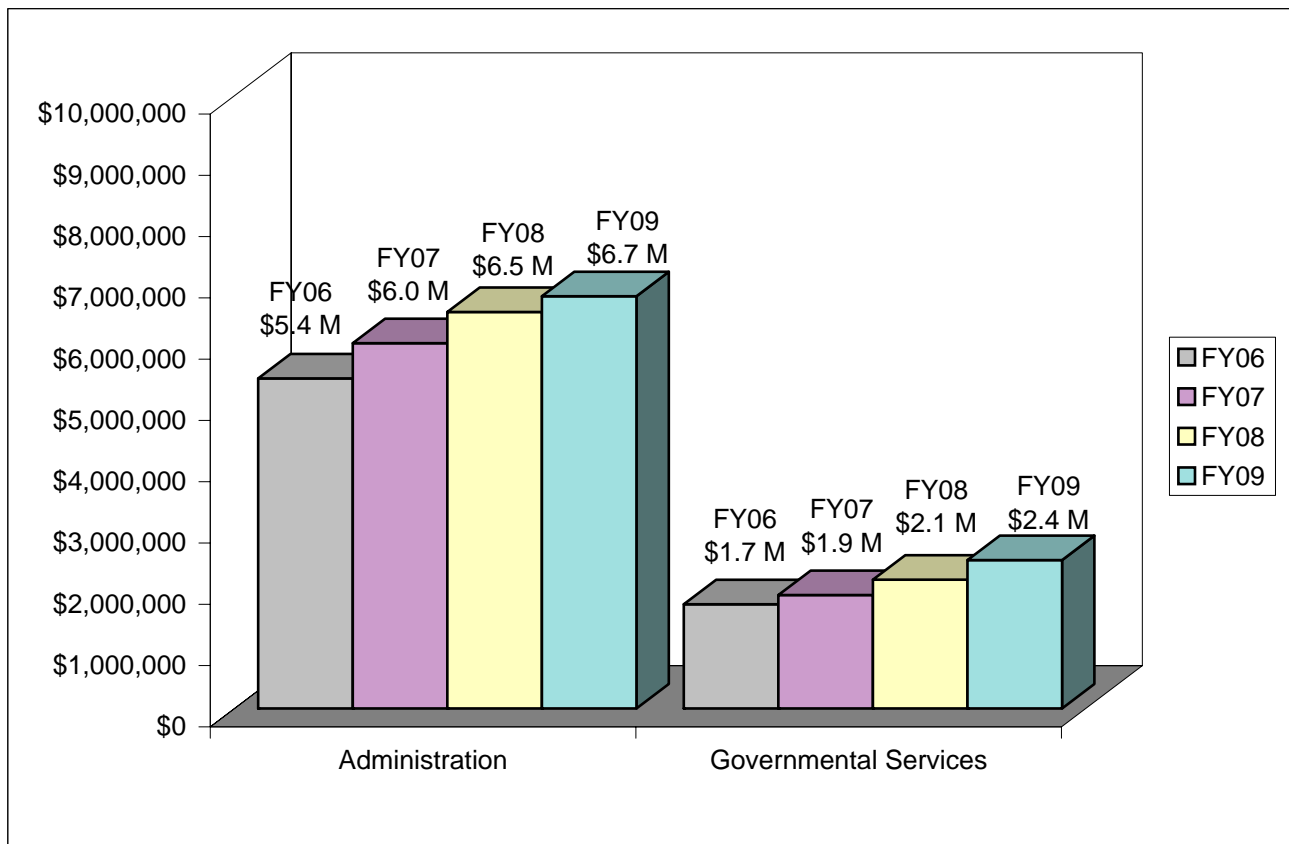
	<u>FY09 Budget</u>	<u>%</u>
Administration	6,726,988	73.53%
Governmental Services	2,421,949	26.47%
	<u>9,148,937</u>	<u>100.00%</u>

CHANGE IN GOVERNMENTAL SERVICES & ADMINISTRATION

Governmental services and Administration have grown from actual expenditures of \$7.1 million in FY06 to a proposed \$9.1 million in FY09.

Administrative services consists of three program areas: policy and administration, central services, and risk management services.

Governmental services consists of two program areas. They are representation services and state administrative services.



	Actual FY06	Actual FY07	Budget FY08	Budget FY09	% Increase FY07	% Increase FY08	% Increase FY09
Administration	5,386,192	5,960,998	6,470,239	6,726,988	10.67%	8.54%	3.97%
Governmental Services	1,700,521	1,851,155	2,101,673	2,421,949	8.86%	13.53%	15.24%
	7,086,713	7,812,153	8,571,912	9,148,937	10.24%	9.73%	6.73%

Breakdown of the FY 2009 budgeted expenditures for the Governmental Services & Administration service areas:

ADMINISTRATION (\$6,726,988)

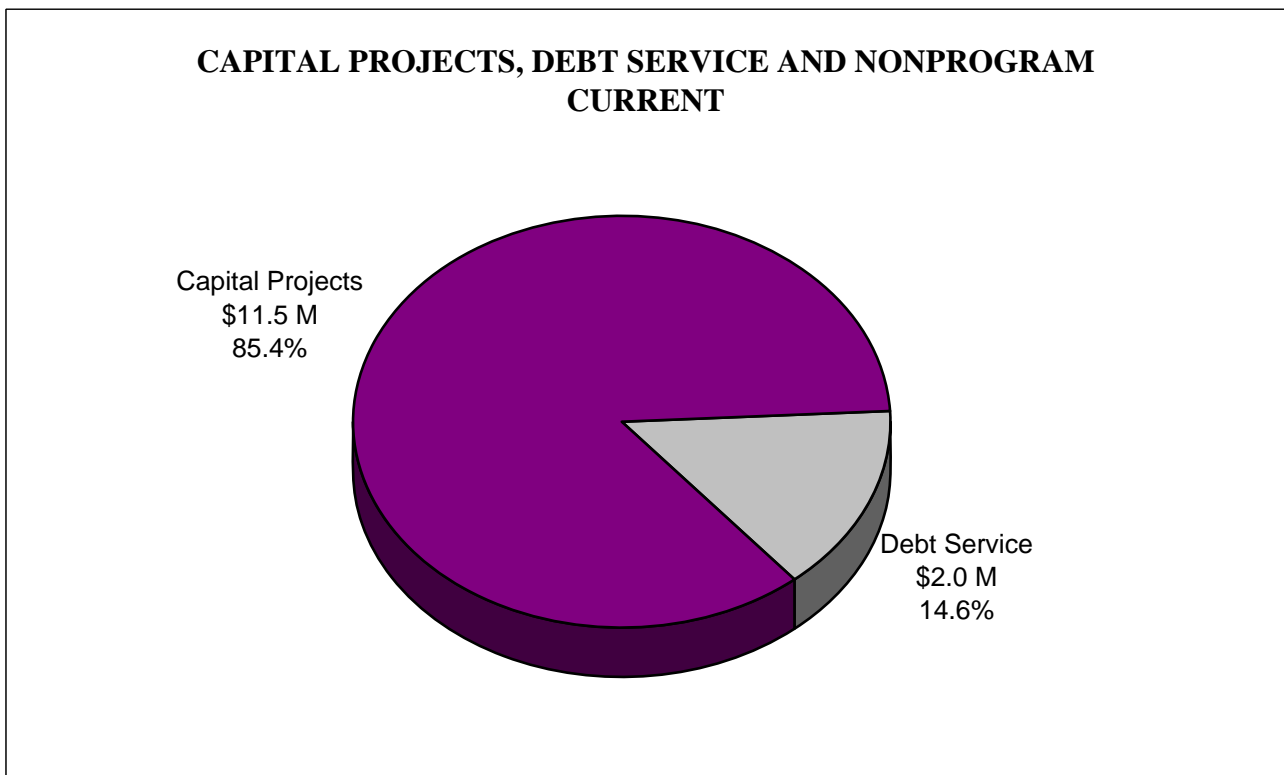
General County Management	\$2,277,211
Administrative Management Services	\$1,147,574
General Services/Central Services	\$1,025,793
Data Processing Services	\$ 997,262
Insurance/Safety of Workplace	\$ 656,000
Treasury Management Services	\$ 314,748
Insurance/Tort Liability	\$ 207,550
All Other Administration	\$ 100,850

GOVERNMENT SERVICES TO RESIDENTS (\$2,421,949)

Elections Administration	\$945,323
Motor Vehicle Registrations & Licensing	\$781,947
Recording of Public Documents	\$657,019
Local Elections	\$ 33,205
Township Officials	\$ 4,455

CAPITAL PROJECTS, DEBT SERVICE AND NONPROGRAM EXPENDITURES

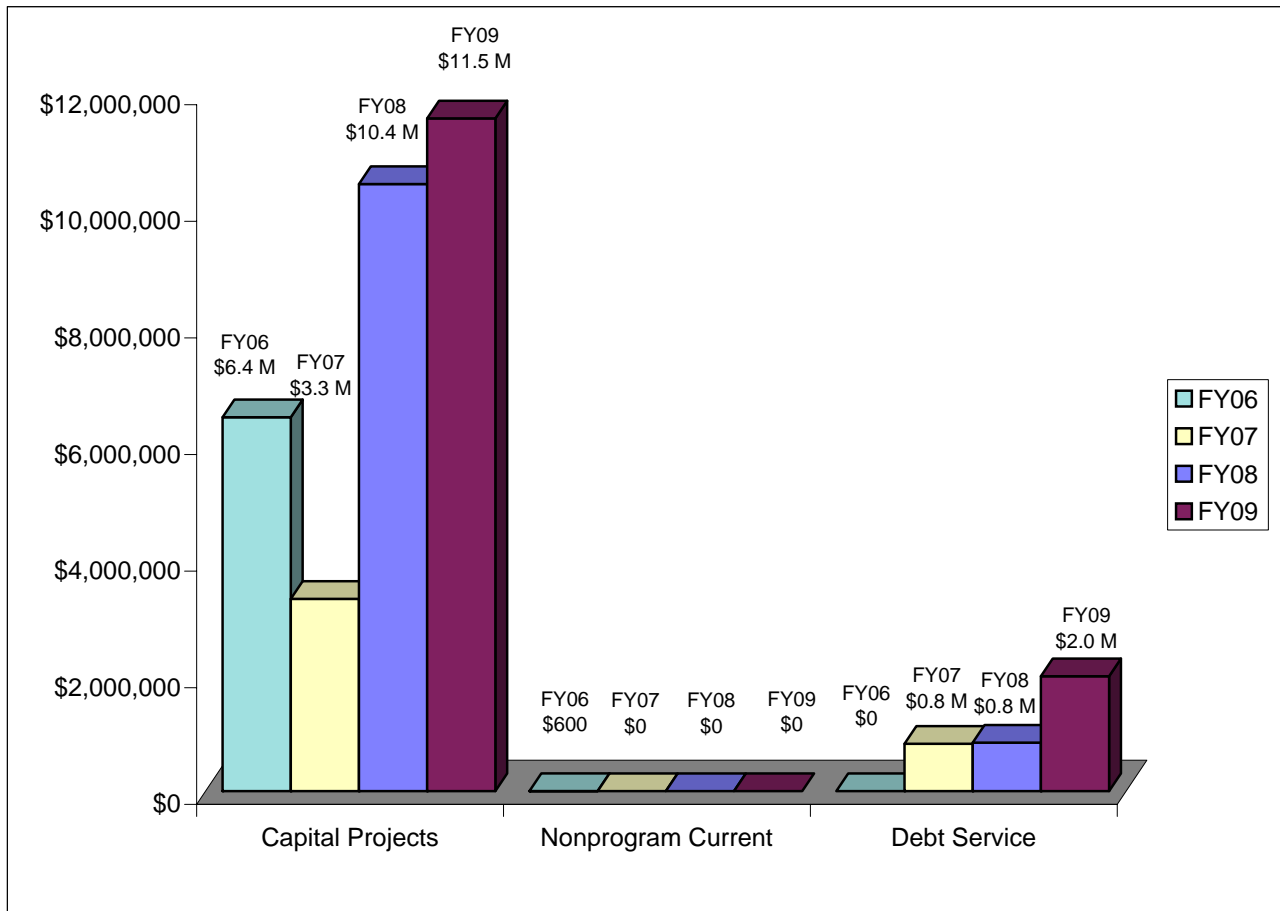
Capital projects is the funding mechanism for the creation of buildings and infrastructure such as roads, bridges, and culverts. Nonprogram current expenditures are for the County Farm. Debt service accumulates funds used to retire capital loans and other debt that are intended to be repaid within the year. Capital projects, nonprogram current expenditures, and debt service comprise 17.8% of the total proposed FY09 County expenditures.



	FY09	%
C Capital Projects	11,517,952	85.39%
N Nonprogram Current	0	0.00%
D Debt Service	1,969,950	14.61%
	13,487,902	100.00%

CHANGE IN CAPITAL PROJECTS, NONPROGRAM EXPENDITURES AND DEBT SERVICE

Capital projects, nonprogram current expenditures, and debt services have changed from \$6.4 million actual in FY06 to proposed budgeted expenditures of \$13.5 million in FY09. Proposed budgeted expenditures for FY09 are \$13.5 million which is 17.8% of the total proposed FY09 County budget.



	Actual FY06	Actual FY07	Budget FY08	Budget FY09	% Increase FY07	% Increase FY08	% Increase FY09
C Capital Projects	6,412,945	3,297,049	10,411,973	11,537,933	-48.59%	215.80%	10.81%
N Nonprogram Current	600	0	0	0	-100.00%	0.00%	0.00%
D Debt Service	0	811,802	831,084	1,969,950	N/A	2.38%	137.03%
	6,413,545	4,108,851	11,243,057	13,507,883	-35.93%	7,134,206	173.63%

Breakdown of the FY 2009 budgeted expenditures for the Debt Service & Capital Projects service areas:

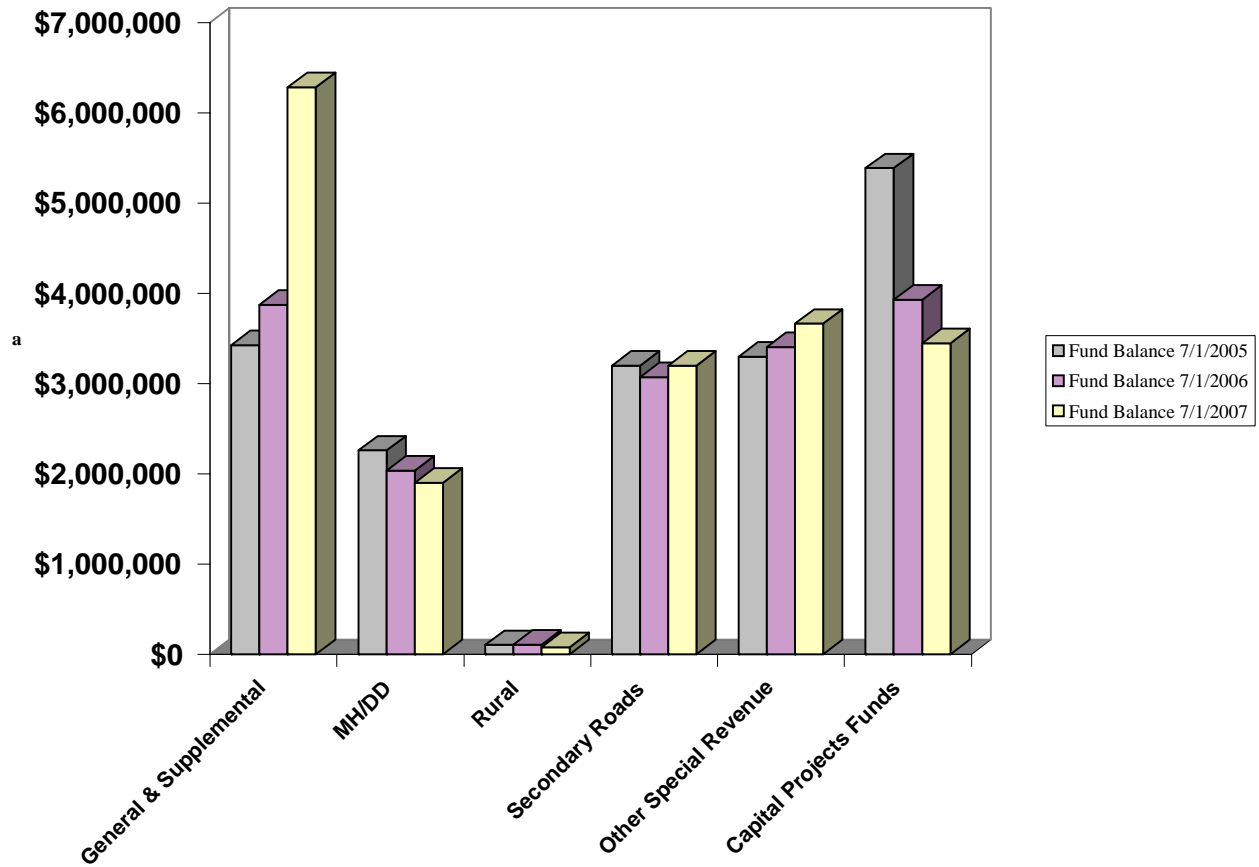
CAPITAL PROJECTS (\$11,517,952)

New Health & Human Services Building Construction	\$2,708,742
New Conservation Building Construction	\$2,000,000
Secondary Roads/Capital Projects	\$1,610,050
New SEATS Building Construction	\$1,600,000
County Administration Bldg. Remodel	\$1,200,000
Elections/Hardware Purchase	\$ 335,000
Conservation/Construction Materials & Supplies	\$ 330,000
Information Services/Hardware Purchase	\$ 185,260
General County Building Maintenance & Remodel	\$ 162,000
Sheriff/Vehicle Purchases	\$ 150,470
Ambulance/Vehicle Purchases	\$ 121,000
Trail Construction	\$ 100,000
Aerial Photos/GIS	\$ 95,000
Construction Material/Conservation	\$ 85,000
SEATS/Vehicle Purchase	\$ 75,000
Software Maintenance/GEMS	\$ 55,000
Sheriff/Hardware Purchase	\$ 50,140
Sheriff/Software Maintenance	\$ 42,553
Attorney/Document Imaging	\$ 38,000
Employee Computer Purchase Program	\$ 33,000
Tax Software/Real Estate	\$ 33,000
Software Maintenance/GIS	\$ 30,000
Elections/Software Maintenance	\$ 27,200
Information Services/Software Maintenance	\$ 25,712
Hardware Purchase/Document Imaging	\$ 23,000
Recorder/Software Maintenance	\$ 18,636
Attorney/Software Maintenance	\$ 18,350
Planning & Zoning/Vehicle Purchase	\$ 18,000
Treasurer/Document Imaging	\$ 18,000
Information Services/Connection Fees	\$ 16,800
Ambulance/Document Imaging	\$ 12,000
Hardware Purchase/GIS	\$ 10,000
Ambulance/Software Maintenance	\$ 9,955
SEATS/Hardware Maintenance	\$ 8,900
All Other Capital Projects	\$ 72,184

DEBT SERVICE (\$1,969,950)

Payment of Bond Principal	\$1,694,042
Payment of Bond Interest	\$ 275,908

FY06-FY08 BEGINNING FUND BALANCES

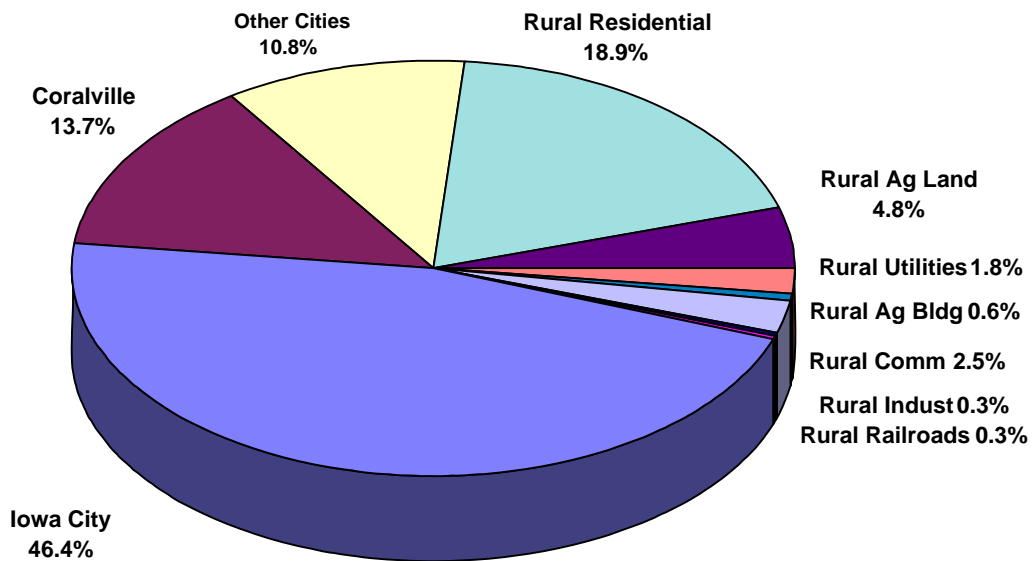


	Fund Balance 7/1/2005	Fund Balance 7/1/2006	Fund Balance 7/1/2007
General & Supplemental	3,428,421	3,871,430	6,285,779
MH/DD	2,259,354	2,033,918	1,903,490
Rural	103,101	107,034	80,423
Secondary Roads	3,196,292	3,073,107	3,196,412
Other Special Revenue	3,297,273	3,407,136	3,662,929
Capital Projects Funds	5,386,700	3,927,158	3,447,276
Total	17,671,141	16,419,783	18,576,309

PART THREE

IMPACT ON THE TAXPAYERS

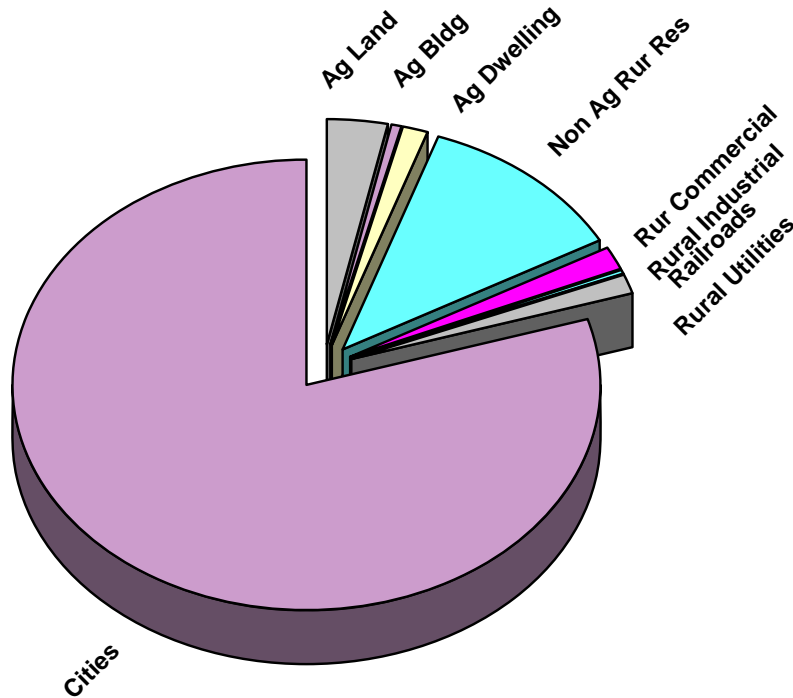
FY09 JOHNSON COUNTY TAXES LEVIED



	FY09		Taxes	
	Taxable Value	Levy	Levied	%
Iowa City (Regular)	2,453,820,284	7.14654	17,536,325	44.14%
Iowa City (Debt Service)	2,565,360,329	0.34493	884,870	2.23%
<i>Total Iowa City</i>		<i>7.49147</i>	<i>18,421,195</i>	<i>46.36%</i>
Coralville (Regular)	704,297,190	7.14654	5,033,288	12.67%
Coralville (Debt Service)	1,178,449,433	0.34493	406,483	1.02%
<i>Total Coralville</i>		<i>7.49147</i>	<i>5,439,771</i>	<i>13.69%</i>
Other Cities (Regular) incl CV & IC Ag.	565,920,794	7.14654	4,044,376	10.18%
Other Cities (Debt Service)	722,117,405	0.34493	249,080	0.63%
<i>Total Other Cities</i>		<i>7.49147</i>	<i>4,293,456</i>	<i>10.81%</i>
Rural Residential	729,449,761	10.28416	7,501,778	18.88%
Rural Ag Land	186,913,794	10.28416	1,922,251	4.84%
Rural Utilities	69,394,778	10.28416	713,667	1.80%
Rural Ag Bldg	21,439,881	10.28416	220,491	0.55%
Rural Comm	97,158,626	10.28416	999,195	2.51%
Rural Industrial	10,889,260	10.28416	111,987	0.28%
Rural Railroads	10,650,417	10.28416	109,531	0.28%
<i>Total Rural</i>			<i>11,578,900</i>	<i>29.14%</i>
GRAND TOTAL JOHNSON COUNTY:			39,733,321	100.00%

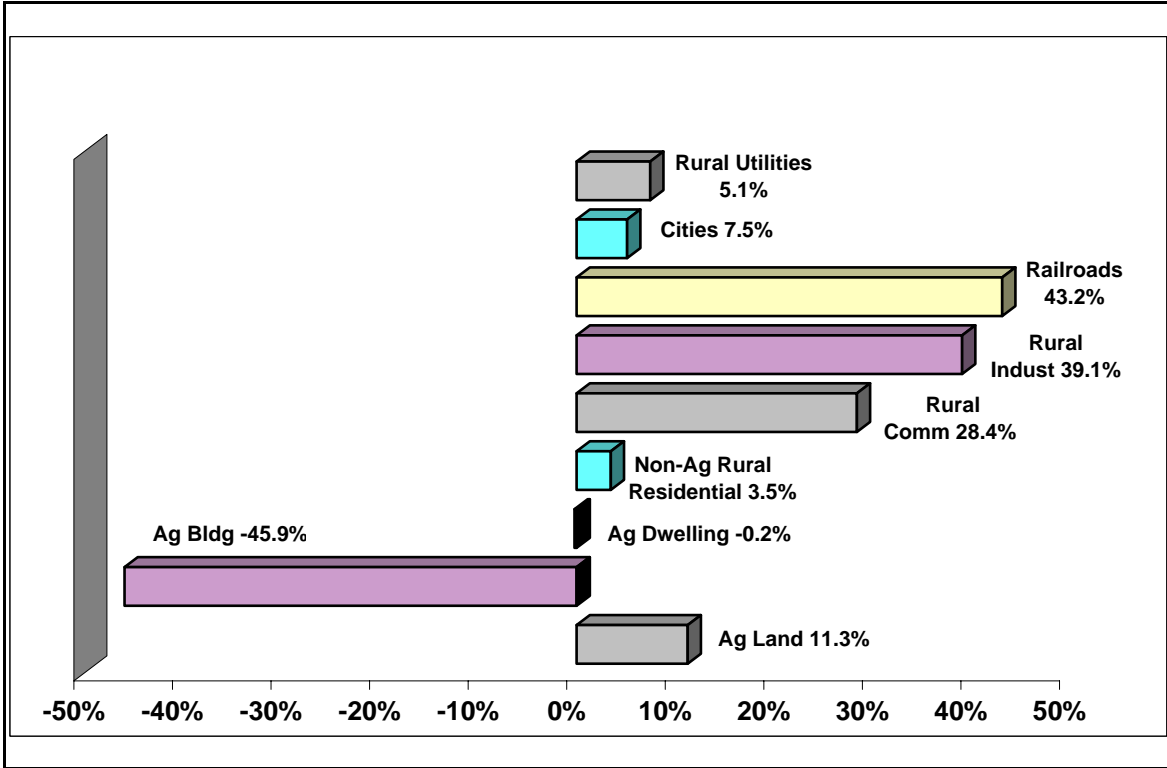
DISTRIBUTION OF ALL PROPERTY VALUATION IN JOHNSON COUNTY

The pie chart and table below indicate the relative sizes of various classifications of property in Johnson County which are being used for the FY2009 budget year. The large offset piece shows the taxable value of all property within the incorporated cities of Johnson County. The collection of smaller pieces represents a collection of the various types of rural taxable valuation.



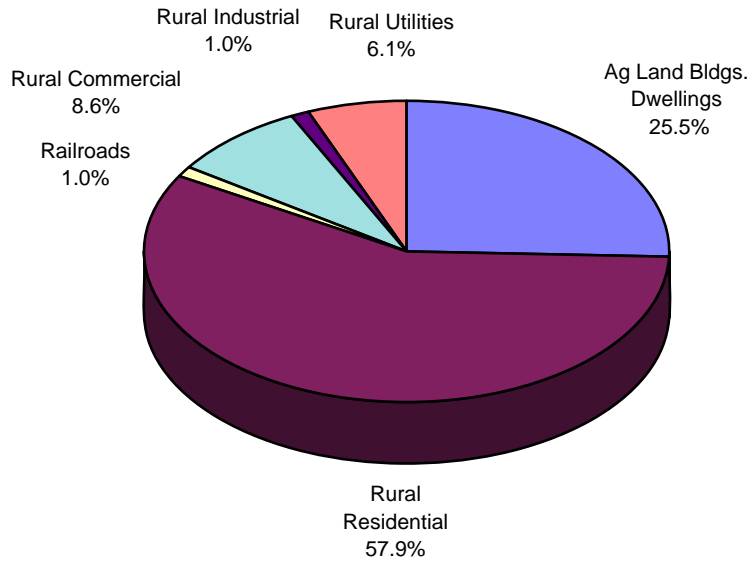
		Distribution 2007		Distribution 2006		Change	% Change
		-----Assessment-----		-----Assessment-----			
Ag Land	AL	193,390,588	3.45%	173,798,195	3.32%	19,592,393	11.27%
Ag Building	AB	21,896,720	0.39%	40,453,255	0.77%	-18,556,535	-45.87%
Ag Dwelling	AD	73,661,081	1.32%	73,821,227	1.41%	-160,146	-0.22%
Non Ag Rural Res	NARR	655,602,612	11.71%	633,611,553	12.10%	21,991,059	3.47%
Rural Commercial	RC	97,154,922	1.74%	75,642,065	1.44%	21,512,857	28.44%
Rural Industrial	RI	10,889,260	0.19%	7,827,350	0.15%	3,061,910	39.12%
Railroads	RO	10,650,417	0.19%	7,438,491	0.14%	3,211,926	43.18%
Rural Utilities	RU	69,394,778	1.24%	66,008,203	1.26%	3,386,575	5.13%
City	C	4,466,761,745	79.77%	4,156,257,506	79.40%	310,504,239	7.47%
Subtotal Ag		288,948,389	5.16%	288,072,677	5.50%	875,712	0.30%
Total		5,599,402,123	100.00%	5,234,857,845	100.00%	364,544,278	6.96%

CHANGE IN VALUATION IN JOHNSON COUNTY



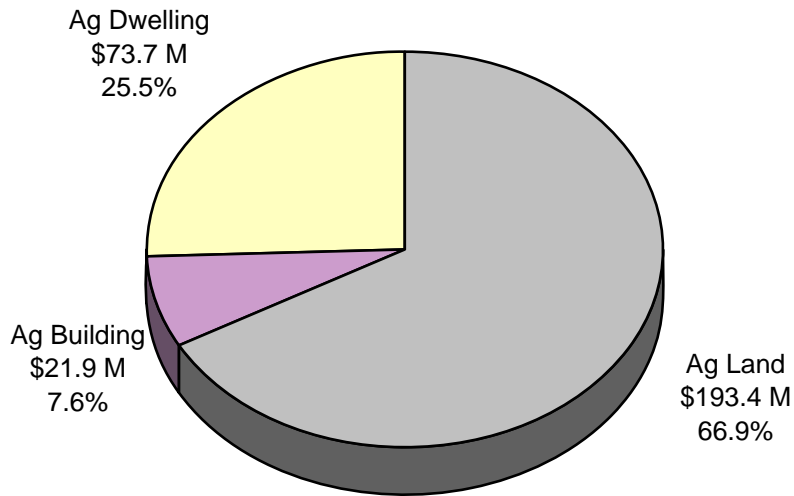
	Distribution 2007		Distribution 2006		Change	% Change
	Assessment	%	Assessment	%		
Ag Land	193,390,588	3.45%	173,798,195	3.32%	19,592,393	11.27%
Ag Building	21,896,720	0.39%	40,453,255	0.77%	-18,556,535	-45.87%
Ag Dwelling	73,661,081	1.32%	73,821,227	1.41%	-160,146	-0.22%
Non Ag Rural Res	655,602,612	11.71%	633,611,553	12.10%	21,991,059	3.47%
Rural Commercial	97,154,922	1.74%	75,642,065	1.44%	21,512,857	28.44%
Rural Industrial	10,889,260	0.19%	7,827,350	0.15%	3,061,910	39.12%
Railroads	10,650,417	0.19%	7,438,491	0.14%	3,211,926	43.18%
Rural Utilities	69,394,778	1.24%	66,008,203	1.26%	3,386,575	5.13%
Cities	4,466,761,745	79.77%	4,156,257,506	79.40%	310,504,239	7.47%
Subtotal Ag	288,948,389	5.16%	288,072,677	5.50%	875,712	0.30%
Total	5,599,402,123	100.00%	5,234,857,845	100.00%	364,544,278	6.96%

RURAL PROPERTY VALUATION IN JOHNSON COUNTY



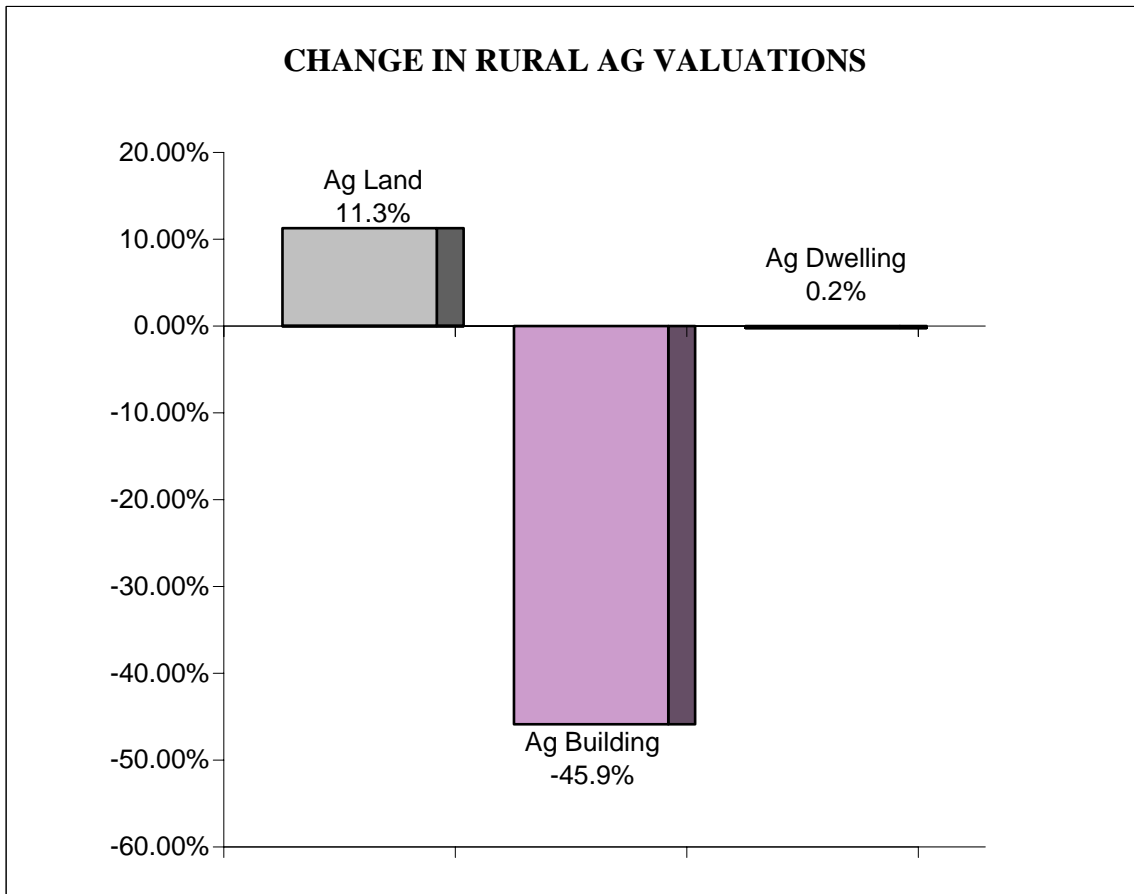
	Distribution 2007		Distribution 2006		Change	% Change
	Assessment		Assessment			
Ag Land	193,390,588	3.45%	173,798,195	3.32%	19,592,393	11.27%
Ag Building	21,896,720	0.39%	40,453,255	0.77%	-18,556,535	-45.87%
Ag Dwelling	73,661,081	1.32%	73,821,227	1.41%	-160,146	-0.22%
Subtotal Ag	288,948,389	5.16%	288,072,677	5.50%	875,712	0.30%
Non-Ag Rural Res	655,602,612	11.71%	633,611,553	12.10%	21,991,059	3.47%
Rural Commercial	97,154,922	1.74%	75,642,065	1.44%	21,512,857	28.44%
Rural Industrial	10,889,260	0.19%	7,827,350	0.15%	3,061,910	39.12%
Railroads	10,650,417	0.19%	7,438,491	0.14%	3,211,926	43.18%
Rural Utilities	69,394,778	1.24%	66,008,203	1.26%	3,386,575	5.13%
City	4,466,761,745	79.77%	4,156,257,506	79.40%	310,504,239	7.47%
Total	5,599,402,123	100.00%	5,234,857,845	100.00%	364,544,278	6.96%
Subtotal Ag	288,948,389	25.51%				
Non Ag Rural Res	655,602,612	57.88%				
Railroads	10,650,417	0.94%				
Rural Commercial	97,154,922	8.58%				
Rural Industrial	10,889,260	0.96%				
Rural Utilities	69,394,778	6.13%				
	1,132,640,378	100.00%				

AGRICULTURAL PROPERTY IN JOHNSON COUNTY



	Distribution 2007		Distribution 2006		Change	% Change
	-----Assessment-----		-----Assessment-----			
Ag Land	193,390,588	3.45%	173,798,195	3.32%	19,592,393	11.27%
Ag Building	21,896,720	0.39%	40,453,255	0.77%	-18,556,535	-45.87%
Ag Dwelling	73,661,081	1.32%	73,821,227	1.41%	-160,146	-0.22%
Subtotal Ag	288,948,389	5.16%	288,072,677	5.50%	875,712	0.30%
Non Ag Rural Res	655,602,612	11.71%	633,611,553	12.10%	21,991,059	3.47%
Rural Commercial	97,154,922	1.74%	75,642,065	1.44%	21,512,857	28.44%
Rural Industrial	10,889,260	0.19%	7,827,350	0.15%	3,061,910	39.12%
Railroads	10,650,417	0.19%	7,438,491	0.14%	3,211,926	43.18%
Rural Utilities	69,394,778	1.24%	66,008,203	1.26%	3,386,575	5.13%
City	4,466,761,745	79.77%	4,156,257,506	79.40%	310,504,239	7.47%
Total	5,599,402,123	100.00%	5,234,857,845	100.00%	364,544,278	6.96%
Ag Land	193,390,588	66.93%				
Ag Building	21,896,720	7.58%				
Ag Dwelling	73,661,081	25.49%				
	288,948,389	100.00%				

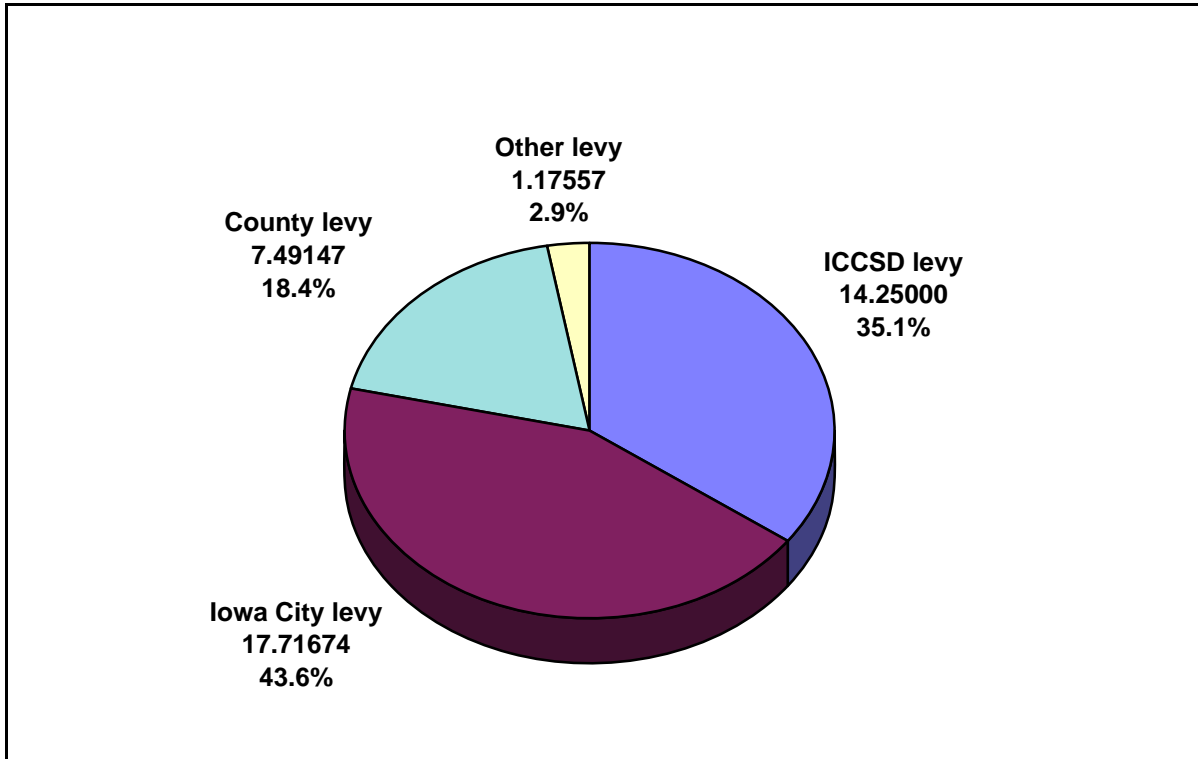
CHANGE IN RURAL AG VALUATIONS IN JOHNSON COUNTY



	Distribution 2007		Distribution 2006		Change	% Change
	-----Assessment-----		-----Assessment-----			
Ag Land	193,390,588	3.45%	173,798,195	3.32%	19,592,393	11.27%
Ag Building	21,896,720	0.39%	40,453,255	0.77%	-18,556,535	-45.87%
Ag Dwelling	73,661,081	1.32%	73,821,227	1.41%	-160,146	-0.22%
Subtotal Ag	288,948,389	5.16%	288,072,677	5.50%	875,712	0.30%
Non Ag Rural Res	655,602,612	11.71%	633,611,553	12.10%	21,991,059	3.47%
Rural Commercial	97,154,922	1.74%	75,642,065	1.44%	21,512,857	28.44%
Rural Industrial	10,889,260	0.19%	7,827,350	0.15%	3,061,910	39.12%
Rural Other	10,650,417	0.19%	7,438,491	0.14%	3,211,926	43.18%
Rural Utilities	69,394,778	1.24%	66,008,203	1.26%	3,386,575	5.13%
City	4,466,761,745	79.77%	4,156,257,506	79.40%	310,504,239	7.47%
Total	5,599,402,123	100.00%	5,234,857,845	100.00%	364,544,278	6.96%

WHERE YOUR PROPERTY TAX DOLLAR GOES
CITY OF IOWA CITY / IOWA CITY SCHOOL DISTRICT

This page shows estimated levies and percentages for where the property tax dollar goes for a taxpayer residing in the city of Iowa City. Forty-four cents of each dollar goes to the city. Thirty-five cents goes to ICCSD. Eighteen cents goes to the county, and three cents goes to other taxing bodies.



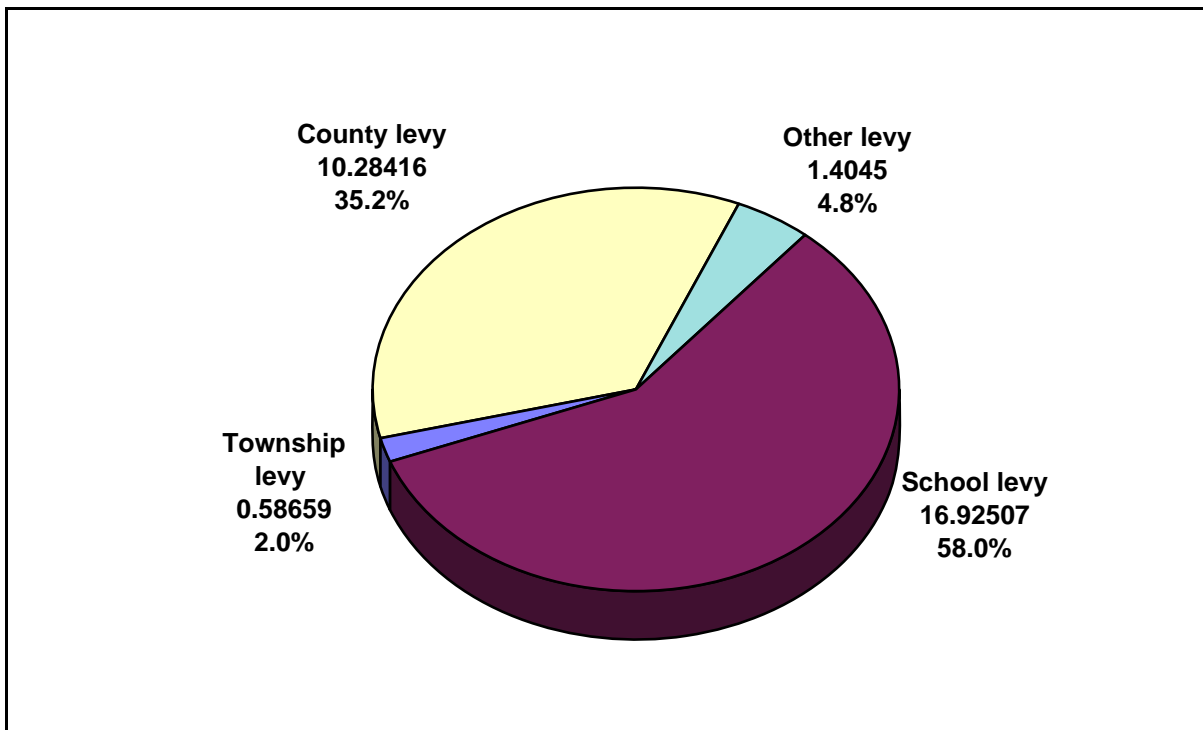
	FY09*	
GOVERNMENT	LEVY	%
School	14.25000	35.07%
City	17.71674	43.60%
County	7.49147	18.44%
Other ^a	1.17557	2.89%
TOTAL	40.63378	100.00%

*Note: FY09 levy numbers used above are not yet certified by the state. FY08 levies are being used for Area Schools and State levies because FY09 figures are not yet available.

^aOther levies include City Assessor, Ag Extension, Area Schools & State levies.

WHERE YOUR PROPERTY TAX DOLLAR GOES
NEWPORT TOWNSHIP / SOLON SCHOOL DISTRICT

This page shows estimated levies and percentages for where the property tax dollar goes for a taxpayer residing in rural Johnson County (in this example, Newport Township). Fifty-eight cents of each dollar go to the Solon school district. Thirty-five cents go to the County. Two cents go to the township, and five cents go to other taxing bodies.



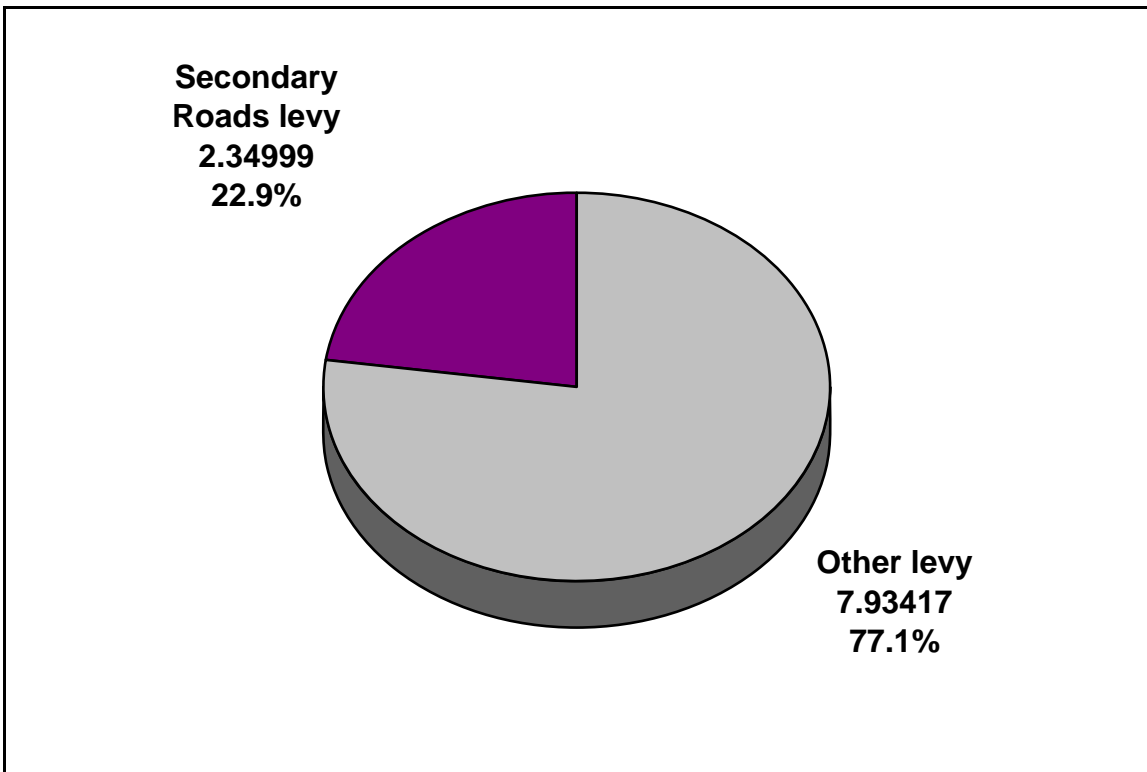
	FY09*	
GOVERNMENT	LEVY	%
School	16.92507	58.0%
Township	0.58659	2.0%
County	10.28416	35.2%
Other ^a	1.40450	4.8%
TOTAL	29.20032	100.0%

*Note: FY09 levies had not yet been certified by the state. FY08 levies are being used for Solon schools, Area schools and State levies because FY09 figures are not available.

^aOther levies include County Assessor, Area Schools, Ag. Extension, & State levies.

SECONDARY ROADS PORTION OF RURAL JOHNSON COUNTY TAX DOLLARS

The graph and table below indicate the portion of a rural taxpayer's county tax that goes to Secondary Roads.



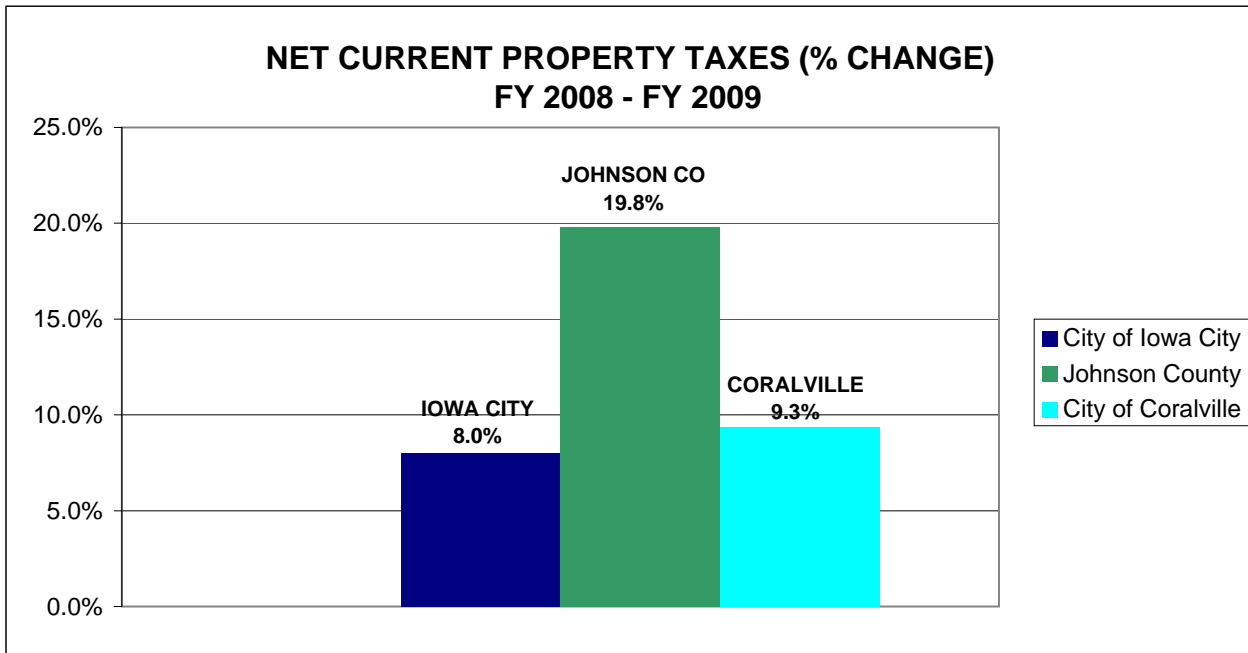
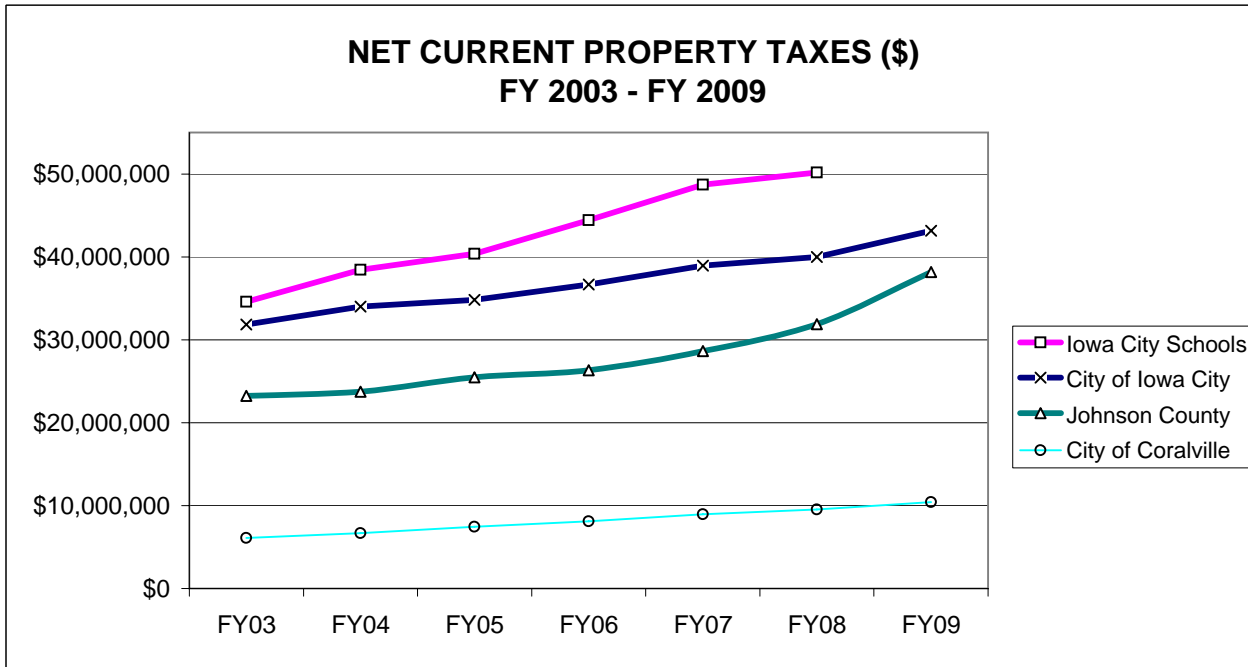
	FY09	
	LEVY	%
Non Secondary Roads	7.93417	77.15%
Secondary Roads	2.34999	22.85%
TOTAL	10.28416	100.00%

This page shows current year taxes and projects this budget's comparable tax bill for all types of property on the tax rolls in Johnson County. The right column indicates the percentage increase and decrease which will result from adoption of the proposed budget.

<u>Classification</u>	<u>Assessor Revaluation</u>	<u>Equalization</u>	<u>Rollback</u>	<u>Tax Increase</u>
Agland				
Rural	0.07%	24%	90.1%	17.8%
Iowa City	-9.21%	12%	90.1%	6.8%
All other cities	0.35%	24%	90.1%	29.2%
Agbuilding				
Rural	0.00%	24%	90.1%	17.8%
Iowa City	0.00%	12%	90.1%	16.4%
All other cities	0.00%	24%	90.1%	28.9%
AgDwelling				
Rural	0.06%	0%	44.1%	2.0%
Iowa City	-6.26%	0%	44.1%	4.6%
All other cities	7.86%	0%	44.1%	20.4%
Residential				
Rural	0.04%	0%	44.1%	2.0%
Iowa City	10.00%	0%	44.1%	22.8%
All other cities	0.17%	0%	44.1%	11.8%
Commercial				
Rural	0.00%	0%	99.7%	6.0%
Iowa City	4.68%	0%	99.7%	21.5%
All other cities	0.39%	0%	99.7%	16.5%
Industrial				
Rural	0.00%	0%	100.0%	5.4%
Iowa City	3.49%	0%	100.0%	19.4%
All other cities	0.00%	0%	100.0%	15.4%
Utilities				
Rural	0.00%	0%	100.0%	6.3%
Iowa City	0.00%	0%	100.0%	15.4%
Other cities	0.00%	0%	100.0%	16.3%

Classification	FY09 Actual Valuation	FY09 Taxable Valuation	FY2008 Tax Bill	FY2009 Tax Bill	Prop. Tax \$ Increase	Percent Change
AG LAND						
Rural	100,000	90,102	786.37	926.63	140.26	17.8%
Iowa City	100,000	90,102	631.82	675.00	43.18	6.8%
Other Cities	100,000	90,102	522.27	675.00	152.73	29.2%
AG BUILDING						
Rural	100,000	90,102	786.82	926.63	139.81	17.8%
Iowa City	100,000	90,102	579.86	675.00	95.14	16.4%
Other Cities	100,000	90,102	523.75	675.00	151.25	28.9%
AG DWELLING						
Rural	100,000	44,080	444.24	453.33	9.09	2.0%
Iowa City	100,000	44,080	315.64	330.23	14.59	4.6%
Other Cities	100,000	44,080	274.32	330.23	55.91	20.4%
RESIDENTIAL						
Rural	100,000	44,080	444.33	453.33	9.00	2.0%
Iowa City	100,000	44,080	268.99	330.23	61.24	22.8%
Other Cities	100,000	44,080	295.38	330.23	34.85	11.8%
COMMERCIAL						
Rural	100,000	99,731	967.37	1,025.65	58.28	6.0%
Iowa City	100,000	99,731	615.14	747.13	131.99	21.5%
Other Cities	100,000	99,731	641.43	747.13	105.70	16.5%
INDUSTRIAL						
Rural	100,000	100,000	975.65	1,028.42	52.77	5.4%
Iowa City	100,000	100,000	627.55	749.15	121.60	19.4%
Other Cities	100,000	100,000	649.45	749.15	99.70	15.4%
UTILITIES						
Rural	100,000	100,000	967.37	1,028.42	61.05	6.3%
Iowa City	100,000	100,000	649.45	749.15	99.70	15.4%
Other Cities	100,000	100,000	643.93	749.15	105.22	16.3%

COMPARISON WITH OTHER GOVERNMENTS

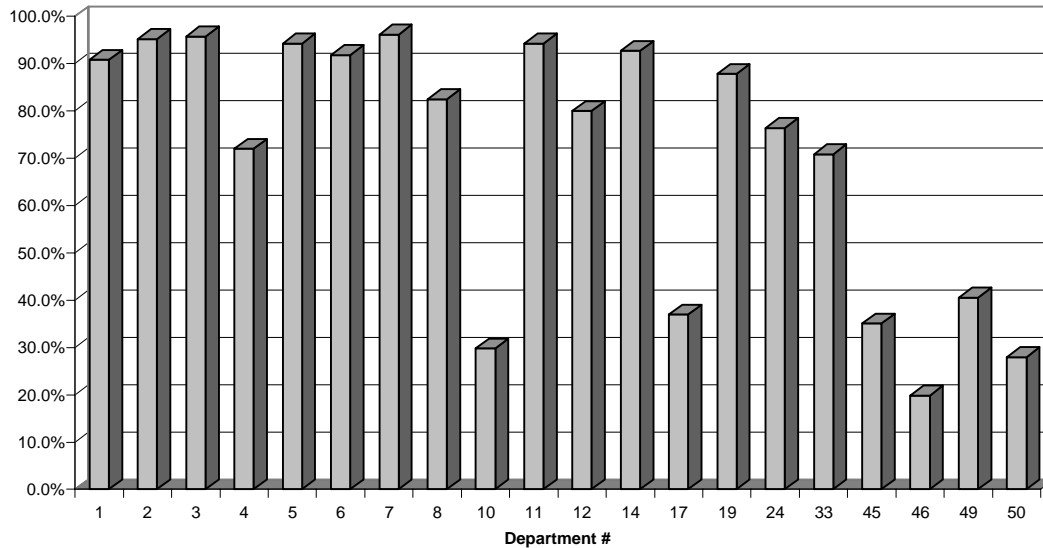


ICCSF FY09 PROPERTY TAX INFORMATION IS NOT YET AVAILABLE

Property Taxes	FY03	FY04	FY05	FY06	FY07	FY08	FY09
Iowa City Schools	34,578,276	38,424,653	40,377,807	44,413,858	48,720,076	50,182,082	NA
City of Iowa City	31,856,718	34,008,845	34,813,572	36,654,040	38,946,764	39,973,488	43,167,738
Johnson County	23,237,251	23,755,079	25,469,030	26,311,187	28,650,512	31,862,169	38,171,789
City of Coralville	6,093,548	6,686,641	7,445,719	8,091,361	8,969,892	9,523,191	10,411,558

Tax Increase		FY04	FY05	FY06	FY07	FY08	FY09	FY03-FY09
Iowa City Schools		11%	5%	10%	10%	3%	NA	45.1%
City of Iowa City		7%	2%	5%	6%	3%	8.0%	35.5%
Johnson County		2%	7%	3%	9%	11%	19.8%	64.3%
City of Coralville		10%	11%	9%	11%	6%	9.3%	70.9%

**Percentage of Budget Attributable to Payroll
By Department**



Dept. #	Department	FY 2008 Budget	FY 2009 Budget	FY 2008 P/R BUDGET	FY 2009 P/R BUDGET	% BUDGET ATTRIBUTABLE TO P/R FY09
1	Ambulance	2,480,532	2,697,587	2,248,276	2,449,402	90.8%
2	Attorney	2,434,273	2,636,011	2,313,230	2,508,668	95.2%
3	Auditor/Accounting	1,034,493	1,119,574	979,222	1,071,803	95.7%
4	Dept of Public Health	3,214,769	3,411,408	2,292,726	2,454,988	72.0%
5	Board of Supervisors	587,303	624,036	558,053	588,136	94.2%
6	Human Resources	250,489	267,146	229,314	245,196	91.8%
7	Information Services	933,828	997,262	901,148	958,772	96.1%
8	Sheriff	8,139,943	9,270,967	6,824,714	7,642,888	82.4%
10	Medical Examiner	588,252	586,111	134,127	174,595	29.8%
11	Recorder	564,588	611,819	529,498	576,729	94.3%
12	Seats	1,685,178	1,844,588	1,339,443	1,475,363	80.0%
14	Treasurer	1,009,890	1,096,695	929,485	1,016,590	92.7%
17	Physical Plant	941,139	937,358	329,002	346,369	37.0%
19	Zoning	717,666	761,607	625,871	668,595	87.8%
24	Conservation	1,243,696	1,352,161	942,586	1,033,151	76.4%
33	Auditor/Elections	778,200	978,528	576,431	693,193	70.8%
45	Human Services	1,650,218	1,725,664	588,021	605,295	35.1%
46	MH-DD	14,221,785	14,144,169	2,345,614	2,810,664	19.9%
49	Secondary Roads	8,757,408	8,969,499	3,353,945	3,636,264	40.5%
50	Veterans Affairs	99,414	97,930	26,016	27,382	28.0%

ANALYSIS OF BALANCE NEEDED FOR JULY/AUG OF FY09

Recommended Carryover.xls

	01	02	46	03	05
	General Basic	General Supp	Mental Health	Rural Basic	Second Roads
July, 1998	1,364,494	38,427	270,510	65,101	246,543
Aug, 1998	475,188	51,530	769,977	-38,822	463,606
Total Need, 1998	1,839,682	89,957	1,040,487	26,279	710,149
July, 1999	933,095	134,927	237,737	75,059	247,426
Aug, 1999	983,790	-4,374	690,450	-4,306	520,453
Total Need, 1999	1,916,885	130,553	928,187	70,753	767,879
July, 2000	1,054,003	20,303	348,946	83,027	29,159
Aug, 2000	563,054	32,660	1,158,450	-35,321	823,722
Total Need, 2000	1,617,057	52,963	1,507,396	47,706	852,881
July, 2001	1,148,655	85,131	213,997	87,735	151,970
Aug, 2001	621,212	24,300	-688,694	-158,513	746,107
Total Need, 2001	1,769,867	109,430	-474,696	-70,778	898,076
July, 2002	500,529	169,381	360,173	41,902	124,423
Aug, 2002	996,447	83,222	-894,159	-140,534	389,104
Total Need, 2002	1,496,975	252,603	-533,986	-98,632	513,527
July, 2003	1,395,092	161,148	-1,099,114	33,490	352,200
Aug, 2003	-110,279	53,144	322,470	-224,353	364,944
Total Need, 2003	1,284,813	214,292	-776,644	-190,863	717,144
July, 2004	1,445,535	124,186	93,979	72,206	59,619
Aug, 2004	252,165	153,444	-1,356,874	-150,625	449,522
Total Need, 2004	1,697,700	277,630	-1,262,895	-78,419	509,141
July, 2005	1,074,252	190,725	556,247	79,942	248,735
Aug, 2005	857,249	-210,006	-832,714	-131,403	224,295
Total Need, 2005	1,931,501	-19,281	-276,467	-51,461	473,030
July, 2006	1,372,378	132,731	401,055	92,675	51,365
Aug, 2006	200,819	-359,821	-529,943	-228,018	428,148
Total Need, 2006	1,573,197	-227,090	-128,887	-135,343	479,513
July, 2007	1,434,622	50,395	937,984	-23,236	144,874
Aug, 2007	823,771	-448,836	-767,077	-197,061	448,631
Total Need, 2007	2,258,393	-398,441	170,907	-220,297	593,505
Average Total Need (01-05)	1,749,121	173,155	462,347	51,015	554,466
Weighted Avg Total Need (01-05) *	1,870,631	141,642	564,887	44,817	536,006
Recommended Balance Savings for 5th Payroll in July & August FY08-12 and 27th Payroll in FY12 (See Note A below)	1,850,000	200,000	940,000	100,000	800,000
	700,000	0	60,000	0	110,000
Recommended Balance Total	2,550,000	200,000	1,000,000	100,000	910,000
Last year recommended	2,600,000	250,000	660,000	75,000	1,010,000

* 2005 weighted 5; 2004 weighted 4; 2003 weighted 3; 2002 weighted 2; 2001 weighted 1

Note: interfund transfers are not included, since they do not increase or decrease total County balances.

Note A: Saving additional amount for added expense of a 5th pay period in July & August of FY08 through FY12, and 27th pay period in Savings will gradually increase between FY07 and FY12 (see Payroll tab in this worksheet.)

3/20/2008

Ending Fund Balance Analysis

	FY07 July 1, 2007			FY08 July 1, 2008		FY09 July 1, 2009
	Budget	Re-estimated	Actual	Budget	Re-estimated	Budget
General Basic	2,550,000	4,599,851	5,728,104	2,500,000	3,529,830	2,550,000
General Supplemental	250,000	720,935	626,124	250,000	250,000	200,000
General Total	2,800,000	5,320,786	6,354,228	2,750,000	3,779,830	2,750,000
Rural Basic	75,000	93,453	80,423	575,000	618,664	600,000
Secondary Roads	1,482,872	1,836,174	3,198,634	999,532	1,961,992	736,393
MH/DD	1,317,381	1,577,701	1,903,490	823,794	2,065,028	2,065,528