

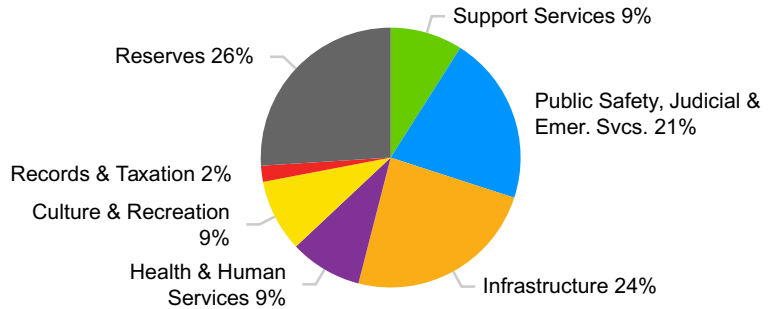
FY 2021 Budget at a Glance

- General Facts:

Estimated Mill Levy	26.030
Change from 2020	0.000
Property Tax Revenue	290.9
General Fund Reserve 12/31/21 (excludes intrafund transfers, General Fund cost allocation, and grant revenues)	28.8%
Expenditures (includes transfers of \$86.7 million)	\$931.5 million
Projected Ending Fund Balances	\$321.5 million
Total Published Budget	\$1.25 Billion
Maximum FTEs for 2021 Budget	4,107.69
Salary Merit Increase	2.0%

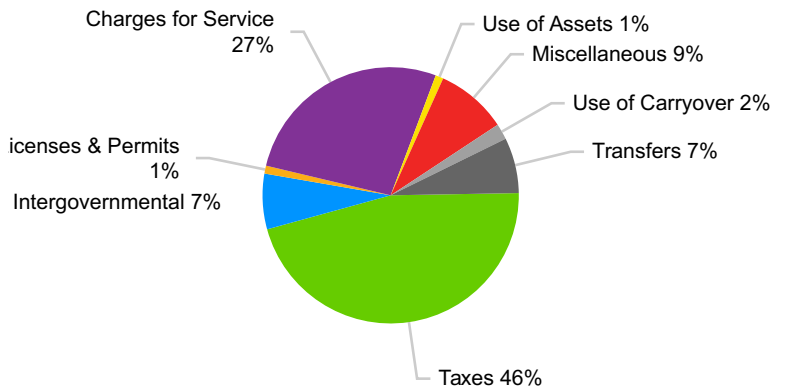
- FY 2021 Budgeted Expenditures

Expenditures by Strategic Program	
Support Services	\$ 115,369,607
Public Safety, Judicial & Emergency Services	\$ 258,057,097
Infrastructure	\$ 302,914,082
Health & Human Services	\$ 113,465,936
Culture & Recreation	\$ 119,110,164
Records & Taxation	\$ 20,618,580
Debt Service	\$ 1,967,915
Total Expenditures	\$ 931,503,381
Reserves	\$ 321,501,545
Total Published Budget	\$ 1,253,004,926



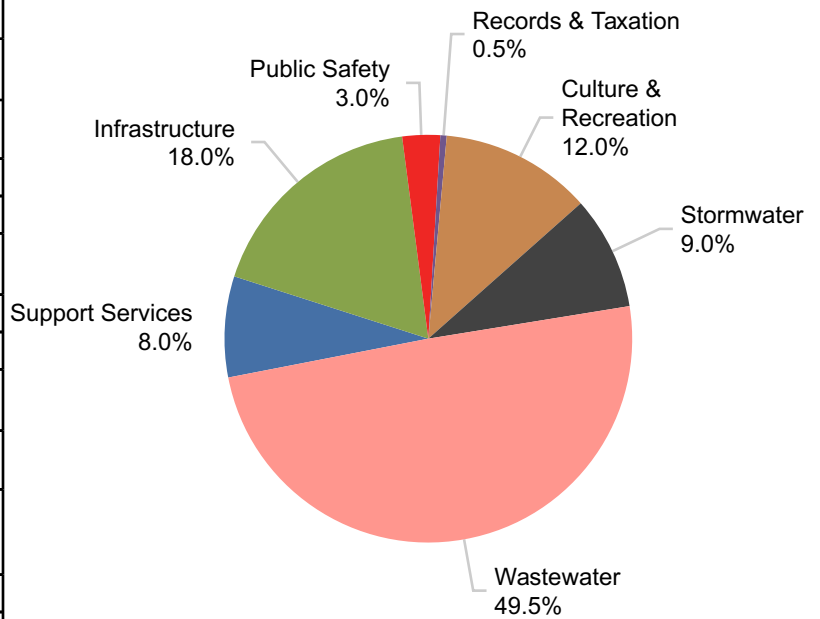
- FY 2021 Budgeted Revenues

Revenue Sources by Category	
Taxes	\$ 428,917,547
Intergovernmental	\$ 63,542,203
Licenses & Permits	\$ 3,675,318
Charges for Service	\$ 254,055,876
Use of Assets	\$ 6,523,889
Miscellaneous	\$ 86,920,100
Subtotal of Revenues	\$ 843,634,933
Use of Carryover	\$ 16,576,669
Transfers	\$ 71,291,779
All Revenue Sources	\$ 931,503,381



FY 2021 CIP Projects

COR - Corrections JSC Security & Control System	\$	752,250
DTI - Infrastructure Maintenance	\$	358,250
DTI - Fiber Expansion & Maint.	\$	200,000
DTI - Phone Replacement	\$	100,000
ELC - Poll Pad Fleet Replacement and Cradlepoint	\$	354,720
ELC - JoCoElection Website Rebuild	\$	212,400
EMC - Countywide Radio Inf.	\$	139,000
EMS - Med-Act Mobile/Portable Radio Replacement	\$	1,030,000
FAC - Capital Replacement Program (CRP)	\$	2,000,000
FAC - Security CRP & Improvements	\$	330,000
FAC - Med-Act New Shawnee Fac.	\$	3,120,000
FAC - Med-Act New Roe Facility	\$	3,350,000
FAC - Major Asset Replacement (MARP)	\$	2,730,000
JIMS - Infrastructure Maintenance	\$	522,990
PWK - Bridge, Road and Culvert Safety Program	\$	2,000,000
PWK - County Assistance Road System (CARS) Program	\$	14,540,644
SHR - Camera & Security Systems Upgrades	\$	2,526,694
TRN - Bus Replacement	\$	4,105,000
TRN - Vehicle Replacement	\$	454,850
TRN - Basic Passenger Infrastructure	\$	250,000
TRN - Regional Farebox Initiative	\$	750,000
AIR - JCAC Water Infrastructure	\$	150,000
AIR - JCAC Administration Building Water Mitigation	\$	167,000
AIR - IXD - NE T-Hangar Taxilane Mill and Overlay: North Section	\$	24,000
AIR - IXD - Reconstruct Northeast T-hangar Taxilanes (East of TX L) Design, Construction & Services	\$	790,387
AIR - OJC - Replace Hangars (M,N)	\$	2,600,000
AIR - OJC - Reconstruct Taxiway A (4, 100'x35')	\$	411,750
AIR - Lenexa Parkway Resurface	\$	250,000
AIR - Legacy Rail Incremental Replacement Program	\$	100,000
Library Capital Replacement Program (CRP)	\$	1,409,500
Comprehensive Library Master Plan Future Projects	\$	1,368,096
Wastewater Capital Improvement Program	\$	75,266,000
Park and Recreation Capital Projects	\$	17,388,366
Stormwater Capital Projects	\$	13,779,960
Total	\$	153,531,857



- Miscellaneous Information

2021 Population (Projected)	615,727
Estimated Assessed Valuation for 2021 Budget	\$11.7 billion
Average Residential Property Appraised Value	\$346,000
Amount Generated by One Mill of Ad Valorem Tax	\$11.5 million
Approximate Amount of County Tax on a 346,000 Residential Property	\$1,036
Approximate Amount of County Tax on a 2,330,390 Commercial Property	\$15,165

Classification of Funds by Fund Type

Governmental Funds

General Fund

Special Revenue Funds

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

Capital Project Funds

County Building Fund
Public Works Fund
Stormwater Fund

Debt Service Fund

Debt Service
Library Special Use

Proprietary Funds

Enterprise Funds

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

Internal Service Funds

Fleet Management Fund
Risk Management Fund

* Operations and Maintenance (O & M)

**Sewer Repair and Construction Finance Plan (SRCFP)

Classification of Agencies and Departments by Fund

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

*Sewer Repair and Construction Finance Plan (SRCFP)

** Operations and Maintenance (O & M)

Fund Balance

Fund	Total Ending Fund Balance 12/31/19	Estimated Ending Fund Balance 12/31/20	Projected Ending Fund Balance 12/31/21	Proposed Expenditure FY 2021 Budget	Fund Balance Percent of FY 2021 Budget	Over Maximum	Over/ (Under) Minimum	Estimated Use of Reserves in 2020	Proposed Use of Reserves in 2021
General Fund	\$115,928,349	\$110,808,690	\$104,035,628					\$ 5,119,659	\$ 6,773,062
<i>General Fund Reserve Percentage</i>	34.0%	32.0%	28.9%						
911 Fund	7,061,361	6,356,457	5,651,553	\$ 6,633,668	85.2%	\$ 4,988,186	\$ 5,319,870	704,904	704,940
911 Wireless Telephone	—	—	—	—	0.0%			0	0
Alcohol Tax	219,418	219,418	219,418	140,667	156.0%			0	0
Controlled Substance	174,356	96,102	17,848	88,776	20.1%			78,254	78,254
Developer Fees	180,699	180,699	180,699	9,800	1,843.9%			0	0
Developmental Supports	1,959,458	1,844,357	1,844,357	27,827,279	6.6%	0	(381,825)	115,101	0
District Attorney Forfeited Property	116,093	116,093	116,093	25,403	457.0%			0	0
Library Operating	9,557,491	9,557,491	9,557,491	38,436,493	24.9%	5,713,842	7,635,666	0	0
Mental Health	1,386,920	638,787	542,198	38,200,396	1.4%	0	(2,513,834)	748,133	96,589
Park & Recreation	13,935,486	13,036,086	13,036,086	45,876,459	28.4%			899,400	0
Prosecutor Training & Assistance	17,713	17,713	17,713	29,000	61.1%			0	0
Public Health	2,552,212	2,675,165	2,126,165	20,780,123	10.2%	48,153	1,087,159	0	549,000
Sheriff Forfeited Property	56,306	56,306	56,306	284,629	19.8%			0	0
Stream Maintenance	6,851	6,851	6,851	5,000	137.0%			0	0
Weapons Licensure	43,777	43,777	43,777	26,010	168.3%			0	0
County Building	199,143	156,483	156,483	1,850,534	8.5%	0	63,956	42,660	0
Public Works	4,769,003	6,661,142	3,561,142	30,350,706	11.7%	526,071	2,043,607	1,892,139	3,100,000
Stormwater	3,138,748	3,138,748	3,138,748	14,481,186	21.7%			0	0
Debt Service	2,841,915	2,797,704	2,787,704	1,967,915	141.7%			44,211	10,000
Library Special Use	1,572,106	1,562,106	1,552,106	3,479,831	44.6%	1,204,123	1,378,114	10,000	10,000
Airport	6,760,787	5,690,087	4,899,179	8,274,021	59.2%	4,071,777	4,485,478	1,070,700	790,908
Park & Recreation Enterprise	5,713,245	5,713,245	5,713,245	29,199,366	19.6%			0	0
Transportation	3,924,477	2,745,728	1,625,102	18,413,289	8.8%	0	704,438	1,178,749	1,120,626
Wastewater Operations & Maintenance	48,272,913	47,487,057	47,487,057	77,743,611	61.1%			785,856	0
Wastewater SRCFP	118,043,912	118,043,912	114,624,093	150,324,239	76.3%			0	3,419,819
Fleet Management	1,798,435	1,671,899	1,671,899	3,538,466	41.7%			126,536	0
Risk Management	1,852,242	1,802,733	1,327,287	6,818,334	34.3%			49,509	475,446

FY 2021 Johnson County Budget by Fund

The total Johnson County Proposed Budget is \$1.25 billion for FY 2021. This amount includes \$931.5 million in proposed expenditures (including transfers) and \$321.5 million in reserves. The proposed budgeted expenditures of \$931.5 million are allocated among twenty-eight (28) budgeted funds, which are presented on the following pages. For each budgeted fund, revenues and expenditures are listed for fiscal year 2019 (actual), fiscal year 2020 (estimated), and fiscal year 2021 (budget). A classification of budgeted County funds by fund type can be found immediately following the Budget at a Glance pages within this section.

Each of the twenty-eight 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

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

Detail information for each County agency and department will be presented in the "Agency Budget Information, Volume II" of the County Manager's Proposed FY 2021 Budget. The relationship of each agency and department to the twenty-eight (28) budgeted funds is listed immediately after the classification of budgeted County Funds by fund type earlier within the Budget Summary section.

FY 2021 Budget for All Budgeted Funds

The first two pages following this narrative summarize the FY 2021 Budget for Johnson County. The first page reflects the expenditure budget by category, and the following page reflects the expenditure budget by individual County fund.

For FY 2021, the total County mill levy has remained flat at 26.030 mills. The total expenditure budget is \$931,503,381 for FY 2021, and the total budget is \$1,253,004,926 including budgeted reserves of \$321,501,545.

FY 2021 Budget for Each County Fund

FY 2021 Budget information for each budgeted County fund immediately following the FY Budget for All Budgeted Funds pages. A brief summary of each fund is presented below.

General Fund

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 2021, the General Fund mill levy is estimated to be 13.574 mills. The General Fund expenditure budget is \$406.7 million for FY 2021, and the total General Fund budget is \$510.3 million (including reserves of \$103.6 million). The primary increase in the General Fund expenditure budget is due to increased personal service costs and expenditures for Public Safety and Health and Human Services.

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

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

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

The ending fund balance for FY 2019 was \$115.9 million, which is 34% of the General Fund net revenues. During FY 2021, the estimated General Fund balance (reserves) is expected to decrease by \$7.2 million for one-time capital or operating expenditures. The estimated reserves for FY 2021 is \$103.4 million or 28.8%.

911 Funds

A fee of \$0.53 is imposed on all service capable of contacting a public safety answering point (PSAP), applying to all modes of service, including telephone, cell phone, Voice over Internet Protocol (VoIP) and prepaid wireless. The 2011 Kansas Legislature passed Senate Bill 50 which essentially replaced existing 911 statutes with a new 911 fee structure. Effective January 1, 2012, the existing authority for assessing wireline 911 taxes as well as wireless and VoIP 911 fees expired and the new uniform fee of \$.53 per month was established. Effective October 1, 2015, the uniform fee of \$.53 per month was increased to \$.60 per month. Effective October 1, 2019, the uniform fee was increased from \$.60 to \$.90 per subscriber account. Of the \$.30 increase, an additional \$.06 will go to the PSAP's (\$.60 to \$.66). PSAP's should be seeing the increased revenue from this change in December 2019. Under Interlocal Cooperation Agreements between the County and the cities operating PSAPS, such 911 fees will be received by the County and administered in separate accounts for each jurisdiction. Expenditures are for costs of the 911 system, for equipment used to receive, process and distribute 911 calls to emergency responders, and for maintenance and operation of the Countywide Radio System.

The new 911 fund expenditure budget is \$6.6 million for FY 2021. There is no mill levy for these funds.

Alcohol Tax Fund

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 \$140,667 for FY 2021. The total budget is \$360,085 for FY 2021, including a reserve of \$219,418. There is no mill levy for this fund.

Controlled Substance Fund

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 published budget for the Controlled Substance Fund is approximately \$107,000 for FY 2021. There is no mill levy for this fund.

Developer Fees for Parks Fund

The Developer Fees for Parks Fund is a special revenue fund that accounts for developer fees paid in lieu of parkland dedication in accordance with the Johnson County Zoning and Subdivision Regulations. The proceeds can only be used for park purposes. The total FY 2021 expenditure budget for the Developer Fees Fund is \$9,800. There is no mill levy for this fund.

Developmental Supports Fund

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

For FY 2021, the Developmental Supports Fund mill levy is 1.257 mills and the expenditure budget is \$27.8 million. The total published Developmental Supports Fund budget is \$29.6 million, including a reserve of \$1.8 million, or 6.6% of budgeted annual expenditures.

District Attorney Forfeited Property Fund

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 expenditure budget for the District Attorney Forfeited Property Fund is approximately \$25,000 for FY 2021. The total budget is approximately \$141,000, including a reserve of approximately \$116,000. There is no mill levy for this fund.

Library Operating Fund

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 2021, the Library Operating Fund mill levy is 3.569 mills and the expenditure budget is \$38.4 million. The total published Library Fund budget is \$48.0 million, including a reserve of \$9.6 million, or 24.9% of budgeted annual expenditures. The policy for this fund is to maintain a reserve between 5% and 10%. Funding for the Library Operating Fund has been increased by additional ad valorem support to fund the 20 year Comprehensive Library Master Plan beginning in FY 2016. The additional funds and reserves will be used to renovate, replace, expand and build as indicated by the plan.

Mental Health Fund

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 2021, the Mental Health Fund mill levy is 1.713 mills and the expenditure budget is \$38.2 million. The total published Mental Health Fund budget is \$38.7 million. Mental Health's estimated reserves as of the end of FY 2021 are expected to be approximately \$0.6 million, or 1.4% of the annual budgeted expenditures. County policy for the Mental Health fund is to maintain reserves between 8% and 12%. The COVID-19 pandemic impacted Mental Health's estimated reserves, and the County is developing a plan to replenish their reserves to the minimum policy level.

Park and Recreation Fund

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

For FY 2021, the estimated Park and Recreation Fund mill levy is 3.090 mills and the expenditure budget is \$45.9 million. The total published Park and Recreation Fund budget is \$58.9 million, including a reserve of approximately \$13.0 million. Funding for the Park & Recreation Fund has been increased by additional ad valorem support to fund the Park Legacy Plan, which will allow the Park & Recreation District to open undeveloped parkland, invest in existing parks and develop streamway trails for future generations.

Prosecutor Training and Assistance Fund

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 \$29,000 for FY 2021. The total budget is approximately \$47,000, including a reserve of approximately \$18,000. There is no mill levy for this fund.

Public Health Fund

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

The total expenditure budget for the Public Health Fund is \$20.8 million and the mill levy is 0.952 mills for FY 2021. The total budget of \$22.9 million includes a reserve of \$2.1 million or 10.2% of the annual budgeted expenditures. County policy is to maintain reserves for the Public Health Fund between 5% and 10%. During FY 2021, the fund balance is estimated to decrease by \$549,000 for one-time expenditures for an electronic medical records request and a medical examiner vehicle.

Sheriff Forfeited Property Fund

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

The total published budget for the Sheriff Forfeited Property Fund is approximately \$341,000, including reserves of \$56,000 for FY 2021. There is no mill levy for this fund.

Stream Maintenance Fund

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 \$5,000 for FY 2021. The estimated ending Stream Maintenance fund balance as of December 31, 2021 is \$6,851. There is no mill levy for this fund.

Weapons Licensure Fund

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 2021, the total published budget for the Weapons Licensure Fund is approximately \$70,000. There is no mill levy for this fund.

County Building Fund

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

The total expenditure budget for the County Building Fund is \$1.9 million and the estimated mill levy is 0.146 mills for FY 2021. The total budget is \$2.0 million for FY 2021, including a reserve of approximately \$200,000 or 9.9%. County policy requires a reserve between 5% and 10% of the annual budgeted expenditures.

Public Works Fund

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

For FY 2021, the Public Works Fund mill levy is 1.250 mills. The expenditure budget for FY 2021 is \$30.3 million, which includes the County Assistance Road System (CARS) program. The total Public Works Fund budget is \$33.9 million, including a reserve of \$3.6 million or 11.7% of annual budgeted expenditures. County policy is to maintain a reserve between 5% and 10%. The estimated Public Works Fund balance (reserve) is above the maximum due to project expenditure reductions in 2020 due to the COVID-19 pandemic. Public Works reserve is expected to decrease due to one-time capital expenditures.

Stormwater Fund

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

For FY 2021, the Stormwater Fund expenditure budget is \$14.5 million. The total Stormwater Fund budget is \$17.6 million, including a reserve of \$3.1 million. The estimated Stormwater Fund balance (reserve) is expected to remain flat. There is no mill levy for this fund.

Debt Service Fund

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, and Wastewater is paid directly from those funds. Within the Debt Service Fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, and transfers from other funds.

For FY 2021, the Debt Service Fund mill levy is 0.144 mills and the expenditure budget is \$2.0 million. The total published Debt Service Fund budget is \$4.8 million. County policy requires that the County maintain a reserve between 5% and 10% of the annual principal and interest amounts due on outstanding bonds, plus 100% of the amounts due on outstanding temporary notes. The projected ending fund balance is approximately \$2.8 million or 142% of budgeted FY 2021 expenditures.

Library Special Use Fund

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

For FY 2021, the Library Special Use Fund mill levy is 0.335 mills and the expenditure budget is \$3.5 million. The total published Library Special Use Fund budget is \$5.0 million, including a reserve of approximately \$1.5 million or 45%. The policy for this fund is to maintain a reserve between 5% and 10%. For 2021, the estimated Library Special Use Fund balance is expected to decrease by approximately \$10,000 for one time expenditures related to debt issuance.

Airport Fund

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 2021, the Airport Fund expenditure budget is \$8.3 million. The total published Airport Fund budget is \$13.2 million, including a reserve of \$4.9 million. There is a budgeted use of reserves of \$790,000 planned for FY 2021. This is due to the impact of the Airport taking responsibility for the CenturyLink building.

Park and Recreation Enterprise Fund

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 2021, the Park and Recreation Enterprise Fund expenditure budget is \$29.2 million. The total published Park and Recreation Enterprise Fund budget is \$34.9 million, including a reserve of \$5.7 million.

Transportation Fund

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 and State aid and a \$6.8 million transfer from the General Fund.

For FY 2021, the Transportation Fund expenditure budget is \$18.4 million. The total published Transportation Fund budget is \$20.1 million, including a reserve of \$1.6 million or 8.8% of the annual budgeted expenditures. There is no mill levy for this fund. During FY 2021, the estimated Transportation Fund balance (reserve) is expected to decrease due to one-time expenses.

Wastewater O & M Fund

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 2021, the Wastewater O & M Fund expenditure budget is \$77.7 million and the total published budget is \$125.2 million (including reserves of approximately \$47.5 million). Reserves are anticipated to be used within the next five years to partially stabilize rates related to future infrastructure costs and other inflationary pressures on operations.

Wastewater SRCFP Fund

The Wastewater SRCFP (Sewer Repair and Construction Finance Plan) Fund is an enterprise fund that accounts for the revenues and expenditures of activities related to the construction and expansion of plants and other infrastructure in the Unified Wastewater District. Within this fund, the primary sources of revenue are the capital finance charges and the Wastewater Connection Fees. Beginning in 2014, the capital charges have been included on the O&M customer billing.

For FY 2021, the Wastewater SRCFP Fund expenditure budget is \$150.3 million. The total published Wastewater SRCFP Fund budget is \$264.9 million, including reserves of \$114.6 million. There is a plan to use reserves to partially fund the costs associated with major infrastructure projects scheduled to be completed within the next decade, including the expanded Tomahawk and Nelson Treatment Facilities.

Fleet Management Fund

The Fleet Management Fund was established in July, 2012 with an effective start date of January 1, 2013. It is an internal service fund, which will coordinate fleet service operations for County departments. The FY 2021 expenditure budget is \$3.5 million. The total published budget is approximately \$5.2 million, including a reserve of approximately \$1.7 million. There is no mill levy directly associated with this particular fund; funding will result from charges to other county departments for the cost of providing fleet management services.

Risk Management Fund

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 2021, the Risk Management Fund expenditure budget is \$6.8 million. The total published Risk Management Fund budget is approximately \$8.1 million, including a reserve of \$1.3 million or 19.5% of the annual budgeted expenditures. The reserve policy for the Risk Management fund requires funding up to 80% confidence level of expected ultimate limited losses. The actuarial analysis began with the FY 2014 activity. There is no mill levy for this fund as the property tax funding used in previous years has been replaced with internal charges to departments.

Non-budgeted Funds

There are several funds that are not budgeted in accordance with state statutes. The Library Gift Fund had \$109,555 at the end of 2019. These funds represent gifts given to the Library Board. The Register of Deeds Technology fund balance was \$4.4 million as of the end of 2019. The ending balance for the County Clerk Technology fund was \$1.1 million as of December 31, 2019. The Treasurer Technology Fund had \$247,000 as of the end of 2019. The Equipment Reserve fund had approximately \$3.3 million as of the end of 2019.

The Capital Projects fund had approximately \$110.5 million set aside for various County capital projects, such as CARS, Stormwater, infrastructure maintenance, etc. More information regarding the capital budget for FY 2021 is located in the Capital Improvement Program section. The Public Building Commission had net cash reserves of approximately \$117 million as of the end of 2019, primarily from bond proceeds. These funds are restricted for the specific capital projects for which the bonds were issued.

The Self-Insured Health Care Fund had reserves of approximately \$23.9 million as of the end of 2019 and a projected ending cash balance of \$35.1 million of the end of 2021. More information on this fund can be found in the Personnel and Compensation section. The Workers' Compensation fund had cash reserves of \$7.5 million at the end of 2019.

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

Total Budget by Category	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 334,816,960	\$ 347,036,793	\$ 338,078,214
REVENUES:			
Ad Valorem Taxes	260,996,524	276,386,640	290,939,572
Other Taxes	141,797,817	133,305,211	137,977,975
Intergovernmental	55,593,623	62,183,248	63,542,203
Licenses & Permits	3,752,397	3,560,935	3,675,318
Charges for Service	218,612,946	236,089,844	254,055,876
Use of Assets	24,185,670	11,876,568	6,523,889
Miscellaneous	4,791,041	115,066,570	85,296,600
Transfers	72,390,673	72,891,316	72,915,279
Total Revenues	\$ 782,120,691	\$ 911,360,332	\$ 914,926,712
Total Revenues & Beginning Balance	\$ 1,116,937,651	\$ 1,258,397,125	\$ 1,253,004,926
EXPENDITURES:			
Personal Services	316,689,316	331,956,225	342,424,640
Contractual Services	107,860,249	126,870,714	130,965,171
Commodities	28,997,246	33,427,375	33,368,453
Capital Outlay	12,192,081	12,281,575	13,295,979
Miscellaneous	7,818,326	11,295,668	17,091,912
Purchase Order Rollovers	0	0	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	45,554,365	47,180,076	47,400,206
Lease Payments to the PBC	29,171,115	21,917,004	22,116,665
Interfund Transfers	13,259,507	14,256,743	17,849,047
Intrafund Transfers	46,668,921	45,469,364	45,845,698
Transfers to Equipment Reserve Fund	2,160,156	2,091,005	2,980,167
Transfers to Capital Projects	87,376,078	187,231,972	166,249,158
Cost Allocation Expenditures	17,039,962	21,343,982	23,001,013
Fee-based Expenditures	11,556,107	14,357,817	15,003,852
Grant Expenditures	43,557,429	50,639,391	53,911,420
Total Expenditures	\$ 769,900,858	\$ 920,318,911	\$ 931,503,381
Ending Balance, December 31	\$ 347,036,793	\$ 338,078,214	\$ 321,501,545
Annual Change in Balance	\$ 12,219,833	\$ (8,958,579)	\$ (16,576,669)
Mill Levy Information:			
County Taxing District	19.024	19.036	19.036
Park & Recreation Taxing District	3.088	3.090	3.090
Library Taxing District	3.901	3.904	3.904
Total Mill Levy	26.013	26.030	26.030

Total Budget by Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 334,816,960	\$ 347,036,793	\$ 338,078,215
REVENUES:			
Ad Valorem Taxes	260,996,524	276,386,640	290,939,572
Other Taxes	141,797,817	133,305,211	137,977,975
Intergovernmental	55,593,623	62,183,248	63,542,203
Licenses & Permits	3,752,397	3,560,935	3,675,318
Charges for Service	218,612,946	236,089,844	254,055,876
Use of Assets	24,185,670	11,876,568	6,523,889
Miscellaneous	4,791,041	115,066,570	85,296,600
Transfers	72,390,673	72,891,316	72,915,279
Total Revenues	\$ 782,120,691	\$ 911,360,332	\$ 914,926,712
Total Revenues & Beginning Balance	\$ 1,116,937,651	\$ 1,258,397,125	\$ 1,253,004,927
EXPENDITURES:			
General Fund	363,672,194	391,704,828	406,698,180
Public Works Fund	30,453,866	30,128,970	30,350,706
Stormwater Fund	16,346,269	14,383,470	14,481,186
Transportation Fund	13,123,424	16,115,806	18,413,289
County Building Fund	1,840,034	1,855,634	1,850,534
Fleet Services Fund	2,905,221	3,287,893	3,538,466
Risk Management Fund	0	0	0
Stream Maintenance Fund	4,346,643	4,818,305	6,818,334
911 Fund	0	5,000	5,000
9-1-1 Wireless Fund	2,886,749	4,519,759	4,895,668
Alcohol Tax Fund	1,738,000	1,738,000	1,738,000
Prosecutor Training & Assistance Fund	138,852	141,748	140,667
Developmental Supports Fund	24,639	29,000	29,000
Mental Health Fund	26,210,285	27,069,803	27,827,279
Airport Fund	34,141,862	36,870,908	38,200,396
Park & Recreation Fund	6,589,347	7,848,905	8,274,021
Park & Recreation Enterprise Fund	38,304,721	42,627,316	45,876,459
Public Health Fund	24,646,621	28,749,780	29,199,366
Library Operating Fund	17,266,742	19,237,448	20,780,123
Library Special Use Fund	33,468,105	36,291,494	38,436,493
Developer Fees for Parks Fund	3,830,344	3,358,115	3,479,831
Sheriff Forfeited Property Fund	0	9,800	9,800
Controlled Substance Fund	704,720	289,884	284,629
Weapon Licensure Fund	774	115,122	114,786
District Attorney Forfeited Property Fund	23,168	26,055	25,403
Debt Service Fund	2,469,600	2,297,201	1,967,915
Wastewater SRCFP Fund	77,176,724	171,649,810	150,324,239
Wastewater O & M Fund	67,591,954	75,148,856	77,743,611
Total Expenditures	\$ 769,900,858	\$ 920,318,910	\$ 931,503,381
Ending Balance, December 31	\$ 347,036,793	\$ 338,078,215	\$ 321,501,546
Annual Change in Balance	\$ 12,219,833	\$ (8,958,578)	\$ (16,576,669)

General Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 98,393,344	\$ 115,928,349	\$ 110,808,690
REVENUES:			
Ad Valorem Taxes	141,271,426	147,823,612	156,400,398
Other Taxes	107,010,134	100,953,914	103,758,301
Intergovernmental	23,998,371	28,579,919	29,443,597
Licenses & Permits	2,028,307	1,860,711	1,951,075
Charges for Service	40,979,741	42,346,555	45,010,965
Use of Assets	8,647,303	3,339,710	1,274,984
Miscellaneous	2,721,224	3,156,386	3,106,833
Transfers	54,550,693	58,524,363	58,978,966
Total Revenues	\$ 381,207,199	\$ 386,585,170	\$ 399,925,119
Total Revenues & Beginning Balance	\$ 479,600,543	\$ 502,513,519	\$ 510,733,809
EXPENDITURES:			
Personal Services	192,372,689	198,517,835	204,189,485
Contractual Services	35,769,039	43,821,169	45,343,536
Commodities	6,248,059	8,108,390	8,199,112
Capital Outlay	649,031	(582,419)	584,668
Miscellaneous	17,701	(2,847,619)	273,684
Purchase Order Rollovers	0	0	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC - Jail Facility	0	0	0
Lease Payments to the PBC - Other Facilities	24,437,593	17,342,994	17,137,605
Interfund Transfers	7,823,006	7,035,710	8,644,920
Intrafund Transfers	44,085,553	43,084,469	42,772,098
Transfers to Equipment Reserve Fund	2,063,676	1,963,731	2,872,893
Transfers to Capital Projects	13,900,087	28,852,798	28,383,437
Cost Allocation Expenditures	1,963,763	3,043,682	3,402,941
Fee-based Expenditures	11,556,107	14,357,817	15,003,852
Grant Expenditures	22,785,890	29,006,272	29,889,950
Total Expenditures	\$ 363,672,194	\$ 391,704,829	\$ 406,698,181
Ending Balance, December 31	\$ 115,928,349	\$ 110,808,690	\$ 104,035,628
Annual Change in Balance	\$ 17,535,005	\$ (5,119,659)	\$ (6,773,062)
Mill Levy (County Taxing District)	13.698	13.542	13.613
*Target for Ending Balance Per Policy	\$ 68,243,403	\$ 69,288,967	\$ 71,834,397
Amount Over (Under) Policy Target	\$ 47,684,946	\$ 41,519,723	\$ 32,201,231
Net Revenues for Policy Target	\$ 341,217,016	\$ 346,444,834	\$ 359,171,986

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

9-1-1 Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 6,489,482	\$ 7,061,361	\$ 6,356,457
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	5,011,185	5,497,784	5,907,740
Use of Assets	141,888	55,071	21,024
Miscellaneous	1,759	0	0
Transfers	0	0	0
Total Revenues	\$ 5,154,832	\$ 5,552,855	\$ 5,928,764
Total Revenues & Beginning Balance	\$ 11,644,314	\$ 12,614,216	\$ 12,285,221
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	3,629,957	4,510,814	4,944,213
Commodities	265,096	945,017	822,300
Capital Outlay	36,058	578,928	602,179
Miscellaneous	387,842	0	125,976
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	264,000	223,000	139,000
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 4,582,953	\$ 6,257,759	\$ 6,633,668
Ending Balance, December 31	\$ 7,061,361	\$ 6,356,457	\$ 5,651,553
Annual Change in Balance	\$ 571,879	\$ (704,904)	\$ (704,904)

9-1-1 Wireless Telephone Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 41,026	\$ —	\$ 0
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	770	0	0
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 770	\$ —	\$ 0
Total Revenues & Beginning Balance	\$ 41,796	\$ —	\$ 0
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	139	0	0
Commodities	484	0	0
Capital Outlay	41,173	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	\$ 41,796	\$ 0	\$ 0
Ending Balance, December 31	\$ 0	\$ 0	\$ 0
Annual Change in Balance	\$ (41,026)	\$ 0	\$ 0

Alcohol Tax Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 223,953	\$ 219,418	\$ 219,418
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	129,814	140,000	140,000
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	4,503	1,748	667
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 134,317	\$ 141,748	\$ 140,667
Total Revenues & Beginning Balance	\$ 358,270	\$ 361,166	\$ 360,085
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	86,253	107,628	106,547
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	52,599	34,120	34,120
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 138,852	\$ 141,748	\$ 140,667
Ending Balance, December 31	\$ 219,418	\$ 219,418	\$ 219,418
Annual Change in Balance	\$ (4,535)	\$ 0	\$ 0

Controlled Substance Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 167,891	\$ 174,356	\$ 96,102
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	3,491	10,000	10,000
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	3,524	1,368	522
Miscellaneous	224	0	0
Transfers	0	0	0
Total Revenues	\$ 7,239	\$ 11,368	\$ 10,522
Total Revenues & Beginning Balance	\$ 175,130	\$ 185,724	\$ 106,624
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	89,622	88,776
Commodities	774	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	\$ 774	\$ 89,622	\$ 88,776
Ending Balance, December 31	\$ 174,356	\$ 96,102	\$ 17,848
Annual Change in Balance	\$ 6,465	(78,254)	(78,254)

Developer Fees Fund for Parks	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 128,023	\$ 180,699	\$ 180,699
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	52,676	9,800	9,800
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 52,676	\$ 9,800	\$ 9,800
Total Revenues & Beginning Balance	\$ 180,699	\$ 190,499	\$ 190,499
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	\$ 180,699	\$ 180,699	\$ 180,699
Annual Change in Balance	\$ 52,676	\$ 0	\$ 0

Developmental Supports	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 2,306,358	\$ 1,959,458	\$ 1,844,357
REVENUES:			
Ad Valorem Taxes	12,829,735	13,238,717	14,441,081
Other Taxes	1,434,313	1,309,149	1,372,870
Intergovernmental	1,910,214	2,064,064	1,718,382
Licenses & Permits	0	0	0
Charges for Service	9,492,766	10,124,509	10,102,400
Use of Assets	107,173	41,597	15,880
Miscellaneous	27,192	92,971	92,971
Transfers	61,992	83,695	83,695
Total Revenues	\$ 25,863,385	\$ 26,954,702	\$ 27,827,279
Total Revenues & Beginning Balance	\$ 28,169,743	\$ 28,914,160	\$ 29,671,636
EXPENDITURES:			
Personal Services	20,171,621	20,739,519	21,487,089
Contractual Services	800,123	653,851	653,851
Commodities	608,088	713,573	653,573
Capital Outlay	1,434	11,213	11,213
Miscellaneous	10,121	(134,500)	0
Purchase Order Rollovers	0	0	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	46,927	148,654	148,654
Intrafund Transfers	0	0	0
Transfers to Equipment Reserve Fund	0	0	0
Transfers to Capital Projects	0	0	0
Fee-based Expenditures	0	0	0
Cost Allocation Expenditures	2,722,672	3,012,959	3,298,233
Grant Expenditures	1,849,299	1,924,534	1,574,666
Total Expenditures	\$ 26,210,285	\$ 27,069,803	\$ 27,827,279
Ending Balance, December 31	\$ 1,959,458	\$ 1,844,357	\$ 1,844,357
Annual Change in Balance	\$ (346,900)	\$ (115,101)	\$ 0
Mill Levy (County Taxing District)	1.244	1.213	1.257

District Attorney Forfeited Property Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 136,787	\$ 116,093	\$ 116,093
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	25,000	25,000
Charges for Service	0	0	0
Use of Assets	2,718	1,055	403
Miscellaneous	(244)	0	0
Transfers	0	0	0
Total Revenues	\$ 2,474	\$ 26,055	\$ 25,403
Total Revenues & Beginning Balance	\$ 139,261	\$ 142,148	\$ 141,496
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	23,045	26,055	25,403
Commodities	123	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	\$ 23,168	\$ 26,055	\$ 25,403
Ending Balance, December 31	\$ 116,093	\$ 116,093	\$ 116,093
Annual Change in Balance	\$ (20,694)	\$ 0	\$ 0

Library Operating Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 8,636,457	\$ 9,557,491	\$ 9,557,491
REVENUES:			
Ad Valorem Taxes	29,448,085	31,873,315	33,574,661
Other Taxes	3,254,188	2,958,934	3,264,463
Intergovernmental	126,722	257,901	265,638
Licenses & Permits	0	0	0
Charges for Service	502,493	155,882	159,000
Use of Assets	394,161	152,985	58,404
Miscellaneous	663,490	892,477	1,114,327
Transfers	0	0	0
Total Revenues	\$ 34,389,139	\$ 36,291,494	\$ 38,436,493
Total Revenues & Beginning Balance	\$ 43,025,596	\$ 45,848,985	\$ 47,993,984
EXPENDITURES:			
Personal Services	20,756,908	19,462,033	20,797,261
Contractual Services	4,280,045	5,797,258	7,156,707
Commodities	4,121,387	3,936,413	4,019,766
Capital Outlay	66,226	100,000	200,000
Miscellaneous	3,505	(65,000)	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	500,621	2,782,643	3,025,301
Intrafund Transfers	0	0	0
Transfers to Capital Projects	3,487,289	3,877,509	2,777,596
Cost Allocation Expenditures	125,402	142,737	194,224
Grant Expenditures	126,722	257,901	265,638
Total Expenditures	\$ 33,468,105	\$ 36,291,494	\$ 38,436,493
Ending Balance, December 31	\$ 9,557,491	\$ 9,557,491	\$ 9,557,491
Annual Change in Balance	\$ 921,034	\$ 0	\$ 0
Mill Levy (Library Taxing District)	3.493	3.57	3.569

Mental Health Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 2,132,780	\$ 1,386,920	\$ 638,787
REVENUES:			
Ad Valorem Taxes	16,408,438	18,666,785	19,685,782
Other Taxes	1,953,610	1,693,127	1,937,590
Intergovernmental	6,938,237	6,767,782	7,515,284
Licenses & Permits	0	0	0
Charges for Service	7,602,010	8,519,612	8,520,239
Use of Assets	262,796	49,426	18,869
Miscellaneous	0	51,043	51,043
Transfers	230,911	375,000	375,000
Total Revenues	\$ 33,396,002	\$ 36,122,775	\$ 38,103,807
Total Revenues & Beginning Balance	\$ 35,528,782	\$ 37,509,695	\$ 38,742,594
EXPENDITURES:			
Personal Services	20,668,808	22,043,580	22,816,959
Contractual Services	1,620,348	2,213,879	2,172,758
Commodities	444,842	739,467	627,867
Capital Outlay	0	5,000	5,000
Miscellaneous	37,800	136,375	136,375
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	179,039	234,993	237,893
Intrafund Transfers	99,000	0	0
Transfer to Equipment Reserve	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	4,163,484	4,729,832	4,688,260
Fee-based Expenditures	0	0	0
Grant Expenditures	6,928,541	6,767,782	7,515,284
Total Expenditures	\$ 34,141,862	\$ 36,870,908	\$ 38,200,396
Ending Balance, December 31	\$ 1,386,920	\$ 638,787	\$ 542,198
Annual Change in Balance	\$ (745,860)	\$ (748,133)	\$ (96,589)
Mill Levy (County Taxing District)	1.591	1.71	1.713

Park & Recreation Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 11,470,213	\$ 13,935,486	\$ 13,036,086
REVENUES:			
Ad Valorem Taxes	31,847,426	33,729,508	35,505,338
Other Taxes	3,670,670	3,248,207	3,505,847
Intergovernmental	0	0	0
Licenses & Permits	175,706	0	0
Charges for Service	2,179,396	4,324,054	6,702,586
Use of Assets	1,097,954	426,147	162,688
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 38,971,152	\$ 41,727,916	\$ 45,876,459
Total Revenues & Beginning Balance	\$ 50,441,365	\$ 55,663,402	\$ 58,912,545
EXPENDITURES:			
Personal Services	15,029,965	17,303,189	18,355,724
Contractual Services	2,925,997	4,246,560	5,174,746
Commodities	1,574,622	1,752,595	1,836,041
Capital Outlay	9,163,241	10,692,078	10,149,088
Miscellaneous	7,375,254	8,632,894	10,360,860
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	436,800	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	\$ 36,505,879	\$ 42,627,316	\$ 45,876,459
Ending Balance, December 31	\$ 13,935,486	\$ 13,036,086	\$ 13,036,086
Annual Change in Balance	\$ 2,465,273	\$ (899,400)	\$ 0
Mill Levy (Park & Rec. Taxing District)	3.088	3.090	3.090

Prosecutor Training & Assistance Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 13,381	\$ 17,713	\$ 17,713
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	29,000	29,000
Use of Assets	0	0	0
Miscellaneous	28,971	0	0
Transfers	0	0	0
Total Revenues	\$ 28,971	\$ 29,000	\$ 29,000
Total Revenues & Beginning Balance	\$ 42,352	\$ 46,713	\$ 46,713
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	24,639	29,000	29,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 24,639	\$ 29,000	\$ 29,000
Ending Balance, December 31	\$ 17,713	\$ 17,713	\$ 17,713
Annual Change in Balance	\$ 4,332	\$ 0	\$ 0

Public Health Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 2,632,625	\$ 2,552,212	\$ 2,675,165
REVENUES:			
Ad Valorem Taxes	8,683,795	10,504,677	10,932,406
Other Taxes	986,354	891,386	1,076,053
Intergovernmental	5,197,897	5,493,281	5,656,448
Licenses & Permits	776,269	820,770	827,700
Charges for Service	1,371,282	1,529,315	1,611,555
Use of Assets	0	0	0
Miscellaneous	89,238	116,794	126,961
Transfers	81,494	4,178	0
Total Revenues	\$ 17,186,329	\$ 19,360,401	\$ 20,231,123
Total Revenues & Beginning Balance	\$ 19,818,954	\$ 21,912,613	\$ 22,906,288
EXPENDITURES:			
Personal Services	7,109,787	8,630,804	9,253,137
Contractual Services	1,323,260	1,156,513	935,798
Commodities	638,292	837,693	1,300,653
Capital Outlay	0	0	0
Miscellaneous	2,536	(103,442)	1,100
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	48,700	50,632	74,632
Intrafund Transfers	645,126	484,123	484,123
Transfers to Equipment Reserve Fund	77,274	127,274	107,274
Transfers to Capital Projects	382,140	0	0
Cost Allocation Expenditures	1,874,403	2,560,570	2,966,958
Grant Expenditures	5,165,224	5,493,281	5,656,448
Total Expenditures	\$ 17,266,742	\$ 19,237,448	\$ 20,780,123
Ending Balance, December 31	\$ 2,552,212	\$ 2,675,165	\$ 2,126,165
Annual Change in Balance	\$ (80,413)	\$ 122,953	\$ (549,000)
Mill Levy (County Taxing District)	0.842	0.962	1.000

Sheriff Forfeited Property Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 134,372	\$ 56,306	\$ 56,306
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	38,421	8,500	3,245
Miscellaneous	588,233	281,384	281,384
Transfers	0	0	0
Total Revenues	\$ 626,654	\$ 289,884	\$ 284,629
Total Revenues & Beginning Balance	\$ 761,026	\$ 346,190	\$ 340,935
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	6,866	0	0
Commodities	474,960	289,884	284,629
Capital Outlay	222,894	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	\$ 704,720	\$ 289,884	\$ 284,629
Ending Balance, December 31	\$ 56,306	\$ 56,306	\$ 56,306
Annual Change in Balance	\$ (78,066)	\$ 0	\$ 0

Stream Maintenance Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 6,383	\$ 6,851	\$ 6,851
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	468	5,000	5,000
Transfers	0	0	0
Total Revenues	\$ 468	\$ 5,000	\$ 5,000
Total Revenues & Beginning Balance	\$ 6,851	\$ 11,851	\$ 11,851
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	\$ 6,851	\$ 6,851	\$ 6,851
Annual Change in Balance	\$ 468	\$ 0	\$ 0

Weapons Licensure Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 22,620	\$ 43,777	\$ 43,777
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	21,157	25,500	26,010
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 21,157	\$ 25,500	\$ 26,010
Total Revenues & Beginning Balance	\$ 43,777	\$ 69,277	\$ 69,787
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	25,500	26,010
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	\$ 25,500	\$ 26,010
Ending Balance, December 31	\$ 43,777	\$ 43,777	\$ 43,777
Annual Change in Balance	\$ 21,157	\$ 0	\$ 0

County Building Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 178,773	\$ 199,143	\$ 156,483
REVENUES:			
Ad Valorem Taxes	1,629,498	1,636,247	1,673,335
Other Taxes	214,312	170,286	174,740
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	16,594	6,441	2,459
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 1,860,404	\$ 1,812,974	\$ 1,850,534
Total Revenues & Beginning Balance	\$ 2,039,177	\$ 2,012,117	\$ 2,007,017
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	10,000	10,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	1,840,034	1,845,634	1,840,534
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	\$ 1,840,034	\$ 1,855,634	\$ 1,850,534
Ending Balance, December 31	\$ 199,143	\$ 156,483	\$ 156,483
Annual Change in Balance	\$ 20,370	\$ (42,660)	\$ 0
Mill Levy (County Taxing District)	0.158	0.15	0.146

Public Works Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 5,794,133	\$ 4,769,003	\$ 6,661,142
REVENUES:			
Ad Valorem Taxes	13,840,437	14,242,373	13,363,674
Other Taxes	1,761,806	1,459,478	1,537,888
Intergovernmental	12,550,511	12,000,000	10,600,000
Licenses & Permits	14,275	10,710	10,924
Charges for Service	82,759	42,012	42,852
Use of Assets	27,994	0	0
Miscellaneous	24,430	63,658	64,931
Transfers	1,126,524	4,202,878	1,630,436
Total Revenues	\$ 29,428,736	\$ 32,021,109	\$ 27,250,705
Total Revenues & Beginning Balance	\$ 35,222,869	\$ 36,790,112	\$ 33,911,847
EXPENDITURES:			
Personal Services	5,165,549	5,415,786	5,545,115
Contractual Services	2,291,397	2,070,083	2,542,083
Commodities	1,469,517	1,702,674	1,703,674
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	1,860,238	1,048,716	1,998,716
Intrafund Transfers	0	0	0
Transfers to Equipment Reserve Fund	19,206	0	0
Transfers to Capital Projects	18,056,716	17,744,244	16,366,002
Cost Allocation Expenditures	1,591,243	2,147,467	2,195,116
Grant Expenditures	0	0	0
Total Expenditures	\$ 30,453,866	\$ 30,128,970	\$ 30,350,706
Ending Balance, December 31	\$ 4,769,003	\$ 6,661,142	\$ 3,561,141
Annual Change in Balance	\$ (1,025,130)	\$ 1,892,139	\$ (3,100,001)
Mill Levy (County Taxing District)	1.342	1.305	1.163

Stormwater Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 3,868,762	\$ 3,138,748	\$ 3,138,748
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	14,732,551	14,039,079	14,349,710
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	882,994	344,391	131,476
Miscellaneous	710	0	0
Transfers	0	0	0
Total Revenues	\$ 15,616,255	\$ 14,383,470	\$ 14,481,186
Total Revenues & Beginning Balance	\$ 19,485,017	\$ 17,522,218	\$ 17,619,934
EXPENDITURES:			
Personal Services	394,035	529,247	527,472
Contractual Services	16,708	21,500	21,500
Commodities	954	2,500	2,500
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	125,371	127,878	130,436
Intrafund Transfers	0	0	0
Transfers to Capital Projects	15,791,950	13,684,621	13,779,960
Cost Allocation Expenditures	17,251	17,724	19,318
Grant Expenditures	0	0	0
Total Expenditures	\$ 16,346,269	\$ 14,383,470	\$ 14,481,186
Ending Balance, December 31	\$ 3,138,748	\$ 3,138,748	\$ 3,138,748
Annual Change in Balance	\$ (730,014)	\$ 0	\$ 0

Debt Service Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 2,427,277	\$ 2,841,915	\$ 2,797,704
REVENUES:			
Ad Valorem Taxes	1,536,673	1,684,840	1,658,931
Other Taxes	78,216	150,007	202,659
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	366,608	0	0
Miscellaneous	0	0	0
Transfers	902,741	418,143	96,325
Total Revenues	\$ 2,884,238	\$ 2,252,990	\$ 1,957,915
Total Revenues & Beginning Balance	\$ 5,311,515	\$ 5,094,905	\$ 4,755,619
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	12,647	20,000	20,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	2,456,953	2,277,201	1,947,915
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	\$ 2,469,600	\$ 2,297,201	\$ 1,967,915
Ending Balance, December 31	\$ 2,841,915	\$ 2,797,704	\$ 2,787,704
Annual Change in Balance	\$ 414,638	\$ (44,211)	\$ (10,000)
Mill Levy (County Taxing District)	0.149	0.154	0.144

Library Special Use Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 1,494,983	\$ 1,572,106	\$ 1,562,106
REVENUES:			
Ad Valorem Taxes	3,439,681	2,986,565	3,152,027
Other Taxes	467,786	358,860	315,114
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	0	2,690	2,690
Transfers	0	0	0
Total Revenues	\$ 3,907,467	\$ 3,348,115	\$ 3,469,831
Total Revenues & Beginning Balance	\$ 5,402,450	\$ 4,920,221	\$ 5,031,937
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	202,654	16,305	16,305
Commodities	66,941	278,716	315,000
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	2,742,833	2,728,376	3,138,526
Interfund Transfers	817,916	334,718	10,000
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 3,830,344	\$ 3,358,115	\$ 3,479,831
Ending Balance, December 31	\$ 1,572,106	\$ 1,562,106	\$ 1,552,106
Annual Change in Balance	\$ 77,123	\$(10,000)	\$(10,000)
Mill Levy (Library Taxing District)	0.408	0.334	0.335

Airport Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 6,131,874	\$ 6,760,787	\$ 5,690,087
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	(1)	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	2,022,919	1,948,639	2,346,311
Use of Assets	5,120,485	4,790,566	4,097,802
Miscellaneous	4,721	0	39,000
Transfers	70,136	39,000	1,000,000
Total Revenues	\$ 7,218,260	\$ 6,778,205	\$ 7,483,113
Total Revenues & Beginning Balance	\$ 13,350,134	\$ 13,538,992	\$ 13,173,200
EXPENDITURES:			
Personal Services	1,560,317	1,670,032	1,701,307
Contractual Services	1,138,781	1,986,948	1,184,948
Commodities	1,426,360	1,621,874	1,690,296
Capital Outlay	(507)	0	0
Miscellaneous	1,500	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	286,589	277,875	269,375
Lease Payments to the PBC	0	0	0
Interfund Transfers	73,253	1,674,414	2,760,110
Intrafund Transfers	0	0	0
Transfers to Capital Projects	1,610,629	99,000	99,000
Cost Allocation Expenditures	492,425	518,762	568,985
Grant Expenditures	0	0	0
Total Expenditures	\$ 6,589,347	\$ 7,848,905	\$ 8,274,021
Ending Balance, December 31	\$ 6,760,787	\$ 5,690,087	\$ 4,899,179
Annual Change in Balance	\$ 628,913	\$ (1,070,700)	\$ (790,908)

Park & Recreation Enterprise Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 4,915,638	\$ 5,713,245	\$ 5,713,245
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	21,836,652	28,749,780	29,199,366
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	9,158	0	0
Total Revenues	\$ 21,845,810	\$ 28,749,780	\$ 29,199,366
Total Revenues & Beginning Balance	\$ 26,761,448	\$ 34,463,025	\$ 34,912,611
EXPENDITURES:			
Personal Services	12,170,829	15,584,906	14,206,871
Contractual Services	5,871,689	8,901,953	11,135,075
Commodities	2,426,499	4,173,047	3,190,184
Capital Outlay	134,285	8,150	592,981
Miscellaneous	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	74,255	74,255
Intrafund Transfers	444,901	7,469	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 21,048,203	\$ 28,749,780	\$ 29,199,366
Ending Balance, December 31	\$ 5,713,245	\$ 5,713,245	\$ 5,713,245
Annual Change in Balance	\$ 797,607	\$ 0	\$ 0

Transportation Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 3,969,179	\$ 3,924,477	\$ 2,745,728
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	4,548,508	6,696,801	8,238,434
Licenses & Permits	121,216	0	0
Charges for Service	977,904	1,094,500	1,139,390
Use of Assets	0	0	0
Miscellaneous	170,000	120,000	120,000
Transfers	7,261,094	7,025,756	7,794,839
Total Revenues	\$ 13,078,722	\$ 14,937,057	\$ 17,292,663
Total Revenues & Beginning Balance	\$ 17,047,901	\$ 18,861,534	\$ 20,038,391
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	3,910,285	1,072,107	739,952
Commodities	1,319,425	1,191,872	1,258,132
Capital Outlay	340,044	588,957	200,000
Miscellaneous	103,259	5,676,960	6,319,893
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	150,655	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	250,000	0	454,850
Cost Allocation Expenditures	348,003	396,289	431,028
Grant Expenditures	6,701,753	7,189,621	9,009,434
Total Expenditures	\$ 13,123,424	\$ 16,115,806	\$ 18,413,289
Ending Balance, December 31	\$ 3,924,477	\$ 2,745,728	\$ 1,625,102
Annual Change in Balance	\$ (44,702)	\$ (1,178,749)	\$ (1,120,626)

Wastewater O&M Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 41,551,609	\$ 48,272,913	\$ 47,487,057
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	41,439	0	0
Intergovernmental	0	0	0
Licenses & Permits	791,173	818,244	834,609
Charges for Service	72,289,165	72,728,539	76,245,812
Use of Assets	828,506	542,653	384,155
Miscellaneous	360,474	273,564	279,035
Transfers	2,501	0	0
Total Revenues	\$ 74,313,258	\$ 74,363,000	\$ 77,743,611
Total Revenues & Beginning Balance	\$ 115,864,867	\$ 122,635,913	\$ 125,230,668
EXPENDITURES:			
Personal Services	18,046,729	20,546,334	22,003,247
Contractual Services	38,767,816	43,617,456	44,295,434
Commodities	5,395,008	5,380,389	5,380,389
Capital Outlay	743,227	845,050	845,050
Miscellaneous	5,096	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	904,978	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	3,729,100	4,759,627	5,219,491
Grant Expenditures	0	0	0
Total Expenditures	\$ 67,591,954	\$ 75,148,856	\$ 77,743,611
Ending Balance, December 31	\$ 48,272,913	\$ 47,487,057	\$ 47,487,057
Annual Change in Balance	\$ 6,721,304	\$ (785,856)	\$ 0

Wastewater SRCFP Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 128,060,058	\$ 118,043,912	\$ 118,043,912
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	1,133,366	425,000	425,000
Intergovernmental	323,163	323,500	104,420
Licenses & Permits	0	0	0
Charges for Service	54,287,195	58,799,003	66,028,500
Use of Assets	6,319,475	2,102,307	346,500
Miscellaneous	250,201	110,000,000	80,000,000
Transfers	4,847,178	0	0
Total Revenues	\$ 67,160,578	\$ 171,649,810	\$ 146,904,420
Total Revenues & Beginning Balance	\$ 195,220,636	\$ 289,693,722	\$ 264,948,332
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	457,140	3,582,000	200,000
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	42,374,023	44,625,000	45,182,916
Lease Payments to the PBC	0	0	0
Interfund Transfers	712,294	706,810	706,810
Intrafund Transfers	0	0	0
Transfers to Capital Projects	33,633,267	122,736,000	104,234,513
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 77,176,724	\$ 171,649,810	\$ 150,324,239
Ending Balance, December 31	\$ 118,043,912	\$ 118,043,912	\$ 114,624,093
Annual Change in Balance	\$ (10,016,146)	\$ 0	\$ (3,419,819)

Fleet Management	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 1,689,554	\$ 1,798,435	\$ 1,671,899
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	1,599,022	2,836,357	3,171,925
Use of Assets	0	0	0
Miscellaneous	0	0	0
Interfund Transfers	1,415,080	325,000	366,541
Total Revenues	\$ 3,014,102	\$ 3,161,357	\$ 3,538,466
Total Revenues & Beginning Balance	\$ 4,703,656	\$ 4,959,792	\$ 5,210,365
EXPENDITURES:			
Personal Services	1,013,094	1,043,391	1,062,341
Contractual Services	329,958	485,756	317,419
Commodities	1,551,130	1,716,949	2,044,155
Capital Outlay	0	28,818	100,000
Miscellaneous	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	11,039	12,979	14,551
Grant Expenditures	0	0	0
Total Expenditures	\$ 2,905,221	\$ 3,287,893	\$ 3,538,466
Ending Balance, December 31	\$ 1,798,435	\$ 1,671,899	\$ 1,671,899
Annual Change in Balance	\$ 108,881	\$(126,536)	0

Risk Management Fund	Actual 2019	Estimated 2020	Budget 2021
Beginning Balance, January 1	\$ 1,799,424	\$ 1,852,242	\$ 1,802,733
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	2,675,869	2,852,287	3,736,175
Use of Assets	32,471	12,603	4,811
Miscellaneous	(140,050)	10,603	12,425
Transfers	1,831,171	1,893,303	2,589,477
Total Revenues	\$ 4,399,461	\$ 4,768,796	\$ 6,342,888
Total Revenues & Beginning Balance	\$ 6,198,885	\$ 6,621,038	\$ 8,145,621
EXPENDITURES:			
Personal Services	461,023	469,569	478,633
Contractual Services	2,047,855	2,434,257	3,725,144
Commodities	2,138	10,822	14,172
Capital Outlay	0	5,800	5,800
Miscellaneous	40	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	3,240	3,200	3,200
Intrafund Transfers	1,831,170	1,893,303	2,589,477
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	1,177	1,354	1,908
Grant Expenditures	0	0	0
Total Expenditures	\$ 4,346,643	\$ 4,818,305	\$ 6,818,334
Ending Balance, December 31	\$ 1,852,242	\$ 1,802,733	\$ 1,327,287
Annual Change in Balance	\$ 52,818	\$(49,509)	\$(475,446)

FY 2021 Assessed Valuation and Mill Levy Information

The County's largest source of revenue is the ad valorem tax (or property tax), which generates \$290.9 million for the FY 2021 Budget (approximately 34% of FY 2021 budgeted revenues). Ad Valorem taxes are generated from the County's assessed valuation, which is estimated at \$11.7 billion for the FY 2021 Budget. The increase in assessed valuation by taxing district is reflected in the following table:

Taxing District:	2020 Assessed Valuation	2021 Assessed Valuation	Change	% Change
County	\$11,150,320,050	\$11,735,195,992	\$584,875,942	5.25%
Park & Recreation	\$11,150,320,050	\$11,735,195,992	\$584,875,942	5.25%
Library	\$9,120,558,467	\$9,608,793,442	\$488,234,975	5.35%

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

The County taxing district covers the entire geographic area of Johnson County. The County taxing district has seen positive growth since coming out of the recession in FY 2014. In 2021, the County is experiencing growth, but at a lower rate than in the prior four years. The change in assessed valuation since 2016 is illustrated in the following table:

Fiscal Year:	Total Assessed Valuation	Change	% Change
2016	\$8,596,593,490	\$512,302,884	6.34%
2017	\$9,229,880,308	\$633,286,818	7.37%
2018	\$9,858,473,397	\$628,593,089	6.81%
2019	\$10,558,374,635	\$699,901,238	7.10%
2020	\$11,150,320,050	\$591,945,415	5.61%
2021*	\$11,735,195,992	\$584,875,942	5.25%

*The assessed valuation for FY 2021 is an estimate. Records & Tax Administration will publish the final assessed valuation for FY 2020 in mid-October.

Estimated mill levy information by taxing district and fund is presented on the following page. The estimated mill levy for the FY 2021 Budget is 26.030 mills. This estimated mill levy rate remains flat compared to the FY 2020 Budget. The County Clerk will publish the final mill levy for FY 2021 in mid-October.

Mill Levies by Taxing District and Fund

COUNTY TAXING DISTRICT						
Fund	2017	2018	2019	2020	2021	Change 2020-2021
General	14.085	13.928	13.698	13.542	13.613	0.071
Public Works	1.475	1.442	1.342	1.305	1.163	(0.142)
Public Health	0.768	0.869	0.842	0.962	1.000	0.038
Developmental Supports	1.198	1.238	1.244	1.213	1.257	0.044
Mental Health	1.753	1.647	1.591	1.710	1.713	0.003
County Building	0.238	0.167	0.158	0.150	0.146	(0.004)
Debt Service	0.073	0.027	0.149	0.154	0.144	(0.010)
County Total	19.590	19.318	19.024	19.036	19.036	0.000
JOHNSON COUNTY LIBRARY						
Library Operating	3.325	3.445	3.493	3.570	3.569	(0.001)
Library Special Use	0.590	0.476	0.408	0.334	0.335	0.001
Library Total	3.915	3.921	3.901	3.904	3.904	0.000
JOHNSON COUNTY PARK & RECREATION						
General	2.464	2.423	2.491	2.572	2.644	0.072
Employee Benefits	0.593	0.649	0.570	0.518	0.446	(0.072)
Debt Service	0.045	0.040	0.027	0.000	0.000	0.000
Park & Rec Total	3.102	3.112	3.088	3.090	3.090	0.000
ALL TAXING DISTRICTS						
District	2017	2018	2019	2020	2021	Change 2020-2021
County	19.590	19.318	19.024	19.036	19.036	0.000
Library	3.915	3.921	3.901	3.904	3.904	0.000
Park & Recreation	3.102	3.112	3.088	3.090	3.090	0.000
Countywide Total	26.607	26.351	26.013	26.030	26.030	0.000

* The mill levy for FY 2021 is preliminary and will change due to final estimates of assessed valuation from the Director of Records and Tax Administration acting as County Clerk and final budget decisions made by the Board of County Commissioners.