

**Johnson County Budget Amendment FY24 #1
August, 2023**

STATE FORM SUMMARY:

Expenditures	
Service Area 1 Public Safety & Legal Services	675,018
Service Area 3 Physical Health & Social Services	5,743,947
Service Area 4 Mental Health, MR & DD	0
Service Area 6 County Environment & Education	22,454
Service Area 7 Roads & Transportation	57,208
Service Area 8 Government Services to Residents	13,922
Service Area 9 Administration	1,039,335
Service Area 0 Capital Projects	14,868,211
Service Area 0 Nonprogram Current	10,000
Service Area 0 Debt Service	0
Service Area 0 Operating Transfer Out	2,464,807
Total	24,894,902
Revenues	
Taxes levied on property	0
Credits to Taxpayers	0
Net Current Property Tax	0
Delinquent Real Estate Taxes	0
Penalties & Interest on Taxes	0
Other County Taxes	0
Intergovernmental	(2,000,000)
Licenses & Permits	0
Charges for Service	0
Use of Money & Property	1,450,000
Miscellaneous	0
LT Debt Proceeds	0
Operating Transfers In	2,464,807
Total	1,914,807
NET CHANGE (REVENUES-EXPENDITURES):	(22,980,095)

REVENUES

Account Number

Description

Revenue Type 2XXX

INTERGOVERNMENTAL REVENUE:

30-85-0228590-23473
30-85-0228591-23473

CC WATERSHED MANAGEMENT GRANT
EPA-GULF WATERSHED GRANT

(1,500,000)
(500,000)

WATERSHED PROJECTS HAVE WRAPPED UP
WATERSHED PROJECTS HAVE WRAPPED UP

TOTAL 2XXX

(2,000,000)

Revenue Type 3XXX

LICENSES & PERMITS

TOTAL 3XXX

0

Revenue Type 4XXX, 5XXX		CHARGES FOR SERVICE	
TOTAL 4XXX, 5XXX			0

Revenue Type 6XXX		USE OF MONEY & PROPERTY	
01-18-910000-60004	GENERAL INTEREST	600,000	INTEREST REVENUE UPGRADE
06-40-0220000-60004	INTEREST REVENUE - TECHNOLOGY	100,000	INTEREST REVENUE UPGRADE
07-44-0220000-60004	INTEREST REVENUE - CAPITAL EXPENDITURES	200,000	INTEREST REVENUE UPGRADE
30-85-0220000-60004	INTEREST REVENUE - CAPITAL PROJECTS	150,000	INTEREST REVENUE UPGRADE
35-35-9100000-60004	INTEREST REVENUE - ARPA	400,000	INTEREST REVENUE UPGRADE
TOTAL 6XXX			1,450,000

Revenue Type 8XXX		MISCELLANEOUS REVENUES	
TOTAL 8XXX			0

REVENUE TYPE 91XXX		BOND PROCEEDS	
TOTAL 91XXX			0

Revenue Type 92XX		OPERATING TRANSFERS IN & OTHER FINANCING SOURCES	
21-00-0300121-90400	TRANSFER IN FROM GEN BASIC TO CONSERVATION TRUST	(35,193)	TRUE UP OF TRANSFER AMOUNT
35-00-0303035-90400	TRANSFER IN FROM CAPITAL PROJECTS TO ARPA/CAP PROJ	2,500,000	REVERSAL OF PRIOR YEAR ARPA INTENDED USE
TOTAL 92XXX			2,464,807

TOTAL REVENUES & OTHER SOURCES INCREASE/(DECREASE): 1,914,807

EXPENDITURES

Account Number

Description

Service Area 1XXXXXX

Public Safety & Legal Services

01-01-1200000-10025	SALARIES/AMBULANCE	10,397	COLA 4%
01-01-1200000-10035	FULL-TIME WAGES/AMBULANCE	44,347	COLA 4%
01-02-1100000-10025	SALARIES/CRIMINAL PROSECUTION	19,556	COLA 4%
01-02-1100000-10015	OFFICER SALARY/CO ATTY PROSECUTION	1,212	Elected Pay
01-02-1100000-10025	SALARIES/CRIMINAL PROSECUTION	469	Elected Pay
01-08-1000000-10035	FULL-TIME WAGES/PATROL	77,225	COLA 4%
01-08-1060000-10035	SALARIES/LEA	46,120	COLA 4%
01-08-1000000-10025	SALARIES/SHERIFF PATROL	1,143	Elected Pay
01-08-1060000-10015	OFFICER SALARY/LAW ENF ADM	2,211	Elected Pay
01-08-1060000-10025	SALARIES/LEA	1,184	Elected Pay
01-10-1110000-10105	PT NB WAGES	28,003	Missed at budget time
01-10-1110000-10035	SALARIES/ME	8,092	COLA 4%
35-35-1000000-29005	ARPA PUBLIC SAFETY & LEGAL SERVICES COSTS	435,059	Added programs

TOTAL SA 1:

675,018

Service Area 3XXXXXX

Physical Health & Social Services

01-05-3413000-10035	FULL-TIME WAGES/LOCAL FOODS	104,344	Foods Asst & Events Coord after budget closed
01-05-3413000-11005	EMPLOYER FICA/LOCAL FOODS	7,982	Foods Asst & Events Coord after budget closed
01-05-3413000-11105	EMPLOYER IPERS/LOCAL FOODS	9,850	Foods Asst & Events Coord after budget closed
01-05-3413000-11315	HEALTH INSURANCE/LOCAL FOODS	25,000	Foods Asst & Events Coord after budget closed
01-05-3413000-11325	LIFE INSURANCE/LOCAL FOODS	500	Foods Asst & Events Coord after budget closed
01-20-3412001-48115	KIRKWOOD WORKPLACE LEARN - GRANT	172	Changed after budget closed
01-20-3402001-48115	IC SENIOR CENTER - SERVICE AGREEMENT	62,430	Changed after budget closed
01-20-3412007-48115	MULTICULTURAL DEVELOPMENT CENTER	(50,000)	Changed after budget closed
01-20-3112018-48115	IC BIKE LIBRARY	40,000	Changed after budget closed
01-20-3112011-48115	FIELD TO FAMILY	90,000	Changed after budget closed
01-20-3330000-31105	Social Services Flex/Block Grant	1,050,000	Youth Crisis Stabilization and Emergency Shelter project
01-12-3411000-10015	SALARIES/SEATS	7,562	COLA 4%
01-12-3411100-10035	FT WAGES/DRIVING/SEATS	23,339	COLA 4%
01-45-3101000-10025	SALARIES/ADMIN/SOC SERVICES	8,218	COLA 4%
01-45-3111000-10035	FULL-TIME WAGES/SERVICES/SS	8,689	COLA 4%
01-50-3200000-10015	DIRECTOR SALARY/ADMIN/VA	1,539	COLA 4%
35-35-3000000-29005	ARPA SOCIAL SERVICES/PHYSICAL HEALTH COSTS	4,179,322	Added programs
35-35-3112012-42505	EVICTON DIVERSION PROGRAM	100,000	Agreements with Iowa Legal Aid and Shelter House
35-35-3112022-48115	FOOD SECURITY PROGRAM/CV FOOD PANTRY	75,000	Agreement with Coralville Community Pantry

TOTAL SA 3:

5,743,947

Service Area 6XXXXX

County Environment & Education

01-19-6303000-10035	SALARIES/BUILDING INSPECTOR	15,784	COLA 4%
01-20-6400002-48115	ANTELOPE LENDING LIBRARY	32,156	Changed after budget closed
01-20-6400001-48115	UNESCO CITY OF LITURATURE	10,000	Changed after budget closed
01-20-6002002-48115	LOWER CEDAR WATER MANAGEMENT AREA (LCWMA)	(5,000)	Changed after budget closed
01-20-6402301-48115	CITY OF NORTH LIBERTY	1,500	Changed after budget closed
01-20-6412003-48115	ENGLERT THEATRE	15,000	Changed after budget closed
01-20-6450008-48115	FILM SCENE	5,000	Changed after budget closed
01-20-6450004-48115	JOHNSON CLEAN ENERGY DISTRICT	20,000	Changed after budget closed
01-20-6450005-48115	PUBLIC SPACE ONE	5,000	Changed after budget closed
01-20-6450007-48115	KALONA REGENERATIVE NETWORK	10,000	Changed after budget closed
01-20-6322007-48115	SOUTH 6 BUSINESS DISTRICT	84,050	Changed after budget closed
01-20-6450006-48115	WRIGHT HOUSE OF FASHION	24,450	Changed after budget closed
01-20-6322200-48115	ED & QL GRANTS	(300,000)	Changed after budget closed
01-20-6122001-48115	CITY GRANT MATCH	50,000	Changed after budget closed
01-24-6121000-29405	UNIFORM PURCHASE/NATURALIST & INTERN	(2,340)	Move to other GL accounts
01-24-6110000-29405	UNIFORMS/PARK MAINTENANCE	900	For 3X Natural Resource Technician
01-24-6100000-41475	CELLULAR PHONE SERVICE	1,440	For 3X Natural Resource Technician
01-24-6121000-10025	SALARIES/ENVIRONMENT	(131,415)	Move to other GL accounts
01-24-6110000-10025	SALARIES/MAINT	131,415	Move to other GL accounts
01-24-6121000-11005	EMP FICA/ENVIRON	(10,053)	Move to other GL accounts
01-24-6121000-11105	EMP IPERS/ENVIRON	(12,405)	Move to other GL accounts
01-24-6121000-11315	HEALTH INS/ENVIRON	(93,015)	Move to other GL accounts
01-24-6121000-11325	LIFE INS/ENVIRON	(525)	Move to other GL accounts
01-24-6110000-11005	EMP FICA/MAINT	10,053	Move from other GL accounts
01-24-6110000-11105	EMP IPERS/MAINT	12,405	Move from other GL accounts
01-24-6110000-11315	HEALTH INS/MAINT	93,015	Move from other GL accounts
01-24-6110000-11325	LIFE INS/MAINT	525	Move from other GL accounts
01-24-6110000-10035	FT WAGES/MAINT/CONSERVATION	31,113	COLA 4%
03-23-6402301-48115	IOWA CITY LIBRARY	8,507	IC did not turn in their funding formula by deadline
03-23-6402304-48115	SOLOM LIBRARY	(5,607)	Solon changed calculation in April
03-23-6402306-48115	SPRINGMIER LIBRARY	3,000	Removed from ED& QL grants and added to service agreement
03-23-6402308-48115	LONE TREE LIBRARY	1,000	Removed from ED& QL grants and added to service agreement
03-23-6302301-48115	MPOJC-ECICOG RURAL ASSESSMENT	16,501	Changed after budget closed

TOTAL SA 6: 22,454

Service Area 7XXXXX

Roads & Transportation

05-49-7012120-10025	SALARIES/ENGINEERING/ROADS	16,285	COLA 4%
05-49-7114660-10035	FT WAGES/ASM/ROADS	40,923	COLA 4%

TOTAL SA 7: 57,208

Service Area 8XXXXX**Government Services**

01-11-8110000-10035	SALARIES/RECORDER	3,707	COLA 4%
01-11-8110000-10015	OFFICER SALARY/RECORDER	606	Elected pay
01-11-8110000-10025	SALARIES/RECORDER	1,183	Elected pay
01-14-8100000-10015	OFFICER SALARY/TREASURER MV	303	Elected pay
01-14-8100000-10025	SALARIES/MOTOR VEHICLES	971	Elected pay
02-33-8000000-10035	FT WAGES/ADMIN/ELECTIONS	3,905	COLA 4%
02-33-8000000-10015	OFFICER SALARY/ELECTIONS ADMIN	303	Elected pay
02-33-8000000-10025	SALARIES/ADMIN	2,944	Elected pay

TOTAL SA 8: 13,922**Service Area 9XXXXX****Administration**

01-42-9041000-10025	SALARIES	2,082	COLA 4%
01-42-9041000-10035	FULL-TIME WAGES	1,682	COLA 4%
01-42-9041000-10115	PART-TIME REGULAR WAGES	100	COLA 4%
01-42-9041000-11005	EMPLOYER FICA	418	COLA 4%
01-42-9041000-11105	EMPLOYER IPERS	513	COLA 4%
01-42-9041000-11325	LIFE & LTD INSURANCE	23	COLA 4%
01-43-9040000-10015	DIRECTOR SALARY	2,370	COLA 4%
01-43-9040000-10025	SALARIES	2,241	COLA 4%
01-43-9040000-10035	FULL-TIME WAGES	2,999	COLA 4%
01-43-9040000-10115	PART-TIME REGULAR WAGES	(1,873)	COLA 4%
01-43-9040000-11005	EMPLOYER FICA	439	COLA 4%
01-43-9040000-11105	EMPLOYER IPERS	542	COLA 4%
01-43-9040000-11325	LIFE & LTD INSURANCE	31	COLA 4%
01-43-9040100-10035	FT Wages/MH Advocate	1,595	COLA 4%
01-43-9040100-11005	Employer FICA/MH Advocate	352	COLA 4%
01-43-9040100-11105	Employer IPERS/MH Advocate	434	COLA 4%
01-43-9040100-11325	Life & LTD Insurance/MH Advocate	19	COLA 4%
01-43-9040100-41345	STAFF TRANSPORTATION/MH ADVOCATE	1,000	COLA 4%
01-02-9000100-10025	SALARIES/LEGAL SVCS ADMIN	22,372	COLA 4%
01-02-9000000-10015	OFFICER SALARY/GENERAL MGMT	2,426	Elected pay
01-02-9000000-10025	SALARIES/GM	1,401	Elected pay
01-02-9000100-10015	OFFICER SALARY/LEGAL SVCS ADMIN	1,212	Elected pay
01-02-9000100-10025	SALARIES/LSA	1,401	Elected pay
01-03-9010000-10035	SALARIES/AUDITOR	10,115	COLA 4%
01-03-9010000-10015	OFFICER SALARY/AUDITOR	303	Elected pay
01-03-9010000-10025	SALARIES	7,555	Elected pay
01-05-9000000-10025	SALARIES/BOS	15,848	COLA 4%
01-05-9000000-10015	OFFICERS SALARIES/BOARD OFFICE	85	Elected pay
01-06-9000000-10025	SALARIES/HR	7,000	COLA 4%
01-07-9110000-10025	SALARIES/IT	21,458	COLA 4%
01-14-9020000-10015	OFFICER SALARY/TREASURY	303	Elected pay
01-14-9020000-10025	SALARIES/TREASURY	455	Elected pay
01-15-9000000-10025	SALARIES/FINANCE	4,739	COLA 4%
01-17-9101720-10035	SALARIES/ADMIN BLDG	11,119	COLA 4%
01-18-9030000-42005	AUDIT/INDEPENDENT AUDITING/AUD	35,000	FY22 AUDIT SERVICES BILLINGS
35-35-9000000-29005	ARPA ADMINSTRATIVE COSTS	881,576	Added programs

TOTAL SA 9: 1,039,335

Service Area 02XXXXX

Capital Projects

01-25-0010000-27005	Agricultural & Horticultural Equipment	10,000
01-25-0222500-60105	Land Improvements	402,705
01-25-0222500-61005	Building Construction	400,000
06-40-0220500-44425	Board / Software Maintenance	3,840
06-40-0220800-63215	Software Purchase/Sheriff	83,880
07-44-0221700-63805	FUEL ISLAND PAVING	140,000
07-44-0224410-61005	COURTHOUSE REMODEL	1,300,000
07-44-0220900-63805	EMER. COMM. EQUIPMENT/JECC-EMA	1,202,588
30-85-0228521-61005	HHS & AB SPACE REORGANIZATION	3,350,000
30-85-0200110-62105	ROAD PROJECTS/BOND ELIGIBLE	4,755,198
30-85-0228590-42305	DESIGN FEES/CC WATERSHED MNGMT GRANT	(483,768)
30-85-0228590-48115	IOWA PARTNERS FOR CONSRVTN MATCH/CCW	(16,232)
30-85-0228590-62205	CONSTRUCTION/CC WATERSHED MNGMT GRANT	(1,000,000)
30-85-0228591-42305	DESIGN FEES/EPA-GULF WATERSHED GRANT	(500,000)
35-35-0220000-61005	ARPA CAPITAL PROJECTS/DEMOLITION OF HOUSES	130,000
35-35-0220000-61005	ARPA CAPITAL PROJECTS/HCPF - COMMERCIAL KITCHEN PROJECT	800,000
35-35-0220000-61005	ARPA CAPITAL PROJECTS/HHS-AB REMODEL PROJECT	4,300,000

Irrigation and well equipment (NONPROGRAM-NOT CAPITAL)
Healing trail ~\$390,000 OF BOND MONIES FROM FY23
Commercial Kitchen delay

Poor Farm scheduling software
Jail control software

SEATS/SR Fuel Island Paving (carryover)
Courthouse 2nd & 3rd Floor projects (mostly carryover)
UNSPENT BOND MONEY EOY JECC EQUIPMENT

\$2.5 M PROJECT + \$750 K FURNISH + \$100 K MOVING
Encumbers unspent bond monies within the fund
WATERSHED PROJECTS HAVE WRAPPED UP
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ARPA - DEMO OF COUNTY PROPERTIES
ARPA - COMMERCIAL KITCHEN/HCPF
ARPA - HHS/AB REMODEL ELIGIBLE USES

Total CAP PROJECTS 02XXXXX: 14,878,211

Service Area 0300XXX

INTERFUND TRANSFERS OUT:

01-00-0300121-81405	GEN BASIC TRANSFER OUT TO CONSERVATION TRUST	(35,193)
30-00-0303035-81405	CAPITAL PROJECTS TRANSFER OUT TO ARPA/CAP PROJ	2,500,000

TRUE UP OF TRANSFER AMOUNT
REVERSAL OF PRIOR YEAR ARPA INTENDED USE

Total OPERATING TRANSFERS OUT: 2,464,807

TOTAL EXPENDITURES & OTHER USES INCREASE/(DECREASE): 24,894,902