

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**

JOHNSON COUNTY

Fiscal Year July 1, 2023 - June 30, 2024

The JOHNSON COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024

**Meeting Date/Time:** 8/24/2023 09:00 AM

**Contact:** Dana Aschenbrenner, Finance Director

**Phone:** (319) 688-8095

**Meeting Location:** Johnson County Administration Building-Boardroom  
913 S. Dubuque Street  
Iowa City, IA

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	65,393,820	0	65,393,820
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	1,913,209	0	1,913,209
<b>Net Current Property Tax</b>	4	63,480,611	0	63,480,611
Delinquent Property Tax Revenue	5	7,500	0	7,500
Penalties, Interest & Costs on Taxes	6	344,000	0	344,000
Other County Taxes/TIF Tax Revenues	7	1,212,434	0	1,212,434
Intergovernmental	8	23,930,977	-2,000,000	21,930,977
Licenses & Permits	9	858,200	0	858,200
Charges for Service	10	5,474,010	0	5,474,010
Use of Money & Property	11	2,936,576	1,450,000	4,386,576
Miscellaneous	12	4,189,606	0	4,189,606
Subtotal Revenue	13	102,433,914	-550,000	101,883,914
Other Financing Sources:				
General Long-Term Debt Proceeds	14	17,075,399	0	17,075,399
Operating Transfers In	15	16,957,406	2,464,807	19,422,213
Proceeds of Fixed Asset Sales	16	17,500	0	17,500
Total Revenues & Other Sources	17	136,484,219	1,914,807	138,399,026
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	34,217,093	675,018	34,892,111
Physical Health and Social Services	19	21,361,995	5,743,947	27,105,942
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	8,789,443	22,454	8,811,897
Roads & Transportation	22	13,369,339	57,208	13,426,547
Government Services to Residents	23	3,618,966	13,922	3,632,888
Administration	24	17,210,083	1,039,335	18,249,418
Nonprogram Current	25	63,100	10,000	73,100
Debt Service	26	20,849,166	0	20,849,166
Capital Projects	27	27,374,074	14,868,211	42,242,285
Subtotal Expenditures	28	146,853,259	22,430,095	169,283,354
Other Financing Uses:				
Operating Transfers Out	29	16,957,406	2,464,807	19,422,213
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	163,810,665	24,894,902	188,705,567
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-27,326,446	-22,980,095	-50,306,541
Beginning Fund Balance - July 1, 2023	33	67,931,925	25,570,125	93,502,050
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	21,137,159	-2,590,030	18,547,129
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	4,184,470	0	4,184,470
Fund Balance - Unassigned	39	15,283,850	5,180,060	20,463,910
Total Ending Fund Balance - June 30, 2024	40	40,605,479	2,590,030	43,195,509

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**Explanation of Changes:** Upgrade in expected interest revenues  
Removal of watershed activity in Capital Projects fund  
Changes in employee compensation after budget was approved  
Changes to social services and economic development grants  
Changes to Conservation department operating budget  
Establish budget for Board Office's local foods positions approved after budget was approved  
Increases to ARPA fund budget across many programs and projects  
Establish budget for ongoing, carried over and other planned capital projects countywide  
Adjustments to planned inter-fund transfers for the year