

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
County Name: JOHNSON COUNTY County Number: 52

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/15/2026 Meeting Time: 05:30 PM Meeting Location: Johnson County HHS Building - 3rd Floor 855 S. Dubuque Street Johnson County Boardroom Room #301

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available) <https://www.johnsoncountyiowa.gov>

County Telephone Number (319) 688-8095

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	75,768,314	77,222,411	72,031,621	2.56
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,300,556	1,388,794	2,153,417	
Net Current Property Taxes	4	74,467,758	75,833,617	69,878,204	
Delinquent Property Tax Revenue	5	7,500	7,500	27,480	
Penalties, Interest & Costs on Taxes	6	494,000	444,000	617,328	
Other County Taxes/TIF Tax Revenues	7	1,605,516	1,578,907	1,544,133	1.97
Intergovernmental	8	24,979,759	27,578,755	26,826,139	
Licenses & Permits	9	943,455	852,425	1,009,337	
Charges for Service	10	5,744,920	5,827,596	5,852,857	
Use of Money & Property	11	3,017,229	4,826,804	4,934,039	
Miscellaneous	12	6,417,936	6,448,613	1,792,164	
Subtotal Revenues	13	117,678,073	123,398,217	112,481,681	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	21,793,150	20,840,000	17,800,000	
Operating Transfers In	15	24,420,861	37,056,730	33,824,509	
Proceeds of Fixed Asset Sales	16	32,000	24,500	76,295	
Total Revenues & Other Sources	17	163,924,084	181,319,447	164,182,485	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	44,418,883	41,121,881	36,471,153	10.36
Physical Health and Social Services	19	21,837,581	24,117,756	21,678,327	0.37
County Environment and Education	21	8,764,424	9,146,975	9,028,855	-1.48
Roads & Transportation	22	12,745,675	12,870,694	11,701,714	4.37
Government Services to Residents	23	4,279,966	4,077,761	3,779,860	6.41
Administration	24	19,345,709	20,980,808	17,124,587	6.29
Nonprogram Current	25	353,303	78,000	27,955	255.50
Debt Service	26	22,740,071	21,247,890	17,098,800	15.32
Capital Projects	27	30,373,663	33,861,885	17,082,999	33.34
Subtotal Expenditures	28	164,859,275	167,503,650	133,994,250	
Other Financing Uses:					
Operating Transfers Out	29	24,420,861	37,056,730	33,824,509	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	189,280,136	204,560,380	167,818,759	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-25,356,052	-23,240,933	-3,636,274	
Beginning Fund Balance - July 1,	33	60,957,222	84,198,155	87,834,429	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	11,112,126	22,475,765	40,537,470	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	4,514,044	11,757,424	15,812,422	
Fund Balance - Unassigned	39	19,975,000	26,724,033	27,848,263	
Total Ending Fund Balance - June 30,	40	35,601,170	60,957,222	84,198,155	
Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:				
Countywide Levies*:	67,808,453	Urban Areas:		6.24320	
Rural Only Levies*:	7,959,861	Rural Areas:		10.19320	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	1,065,250				

Explanation of any significant items in the budget or additional virtual meeting information: The Rural Basic Tax Asking increase is to fund the maximum transfer to Secondary Roads for road projects and maintenance, increased funding support to city libraries for rural residents' usage, increased costs for solid waste management and rural area animal control and pay and benefit increases for the county's soil and water manager and a Sheriff's office patrol deputy.