

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: 5/23/2024 09:00 AM

Contact: Dana Aschenbrenner/Finance Director

Phone: (319) 688-8095

Meeting Location: Johnson County Boardroom
HHS Building, 2nd Floor
855 S. Dubuque Street
Iowa City, IA 52240

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
Net Current Property Tax	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	21,930,977	2,325,266	24,256,243
Licenses & Permits	9	858,200	107,500	965,700
Charges for Service	10	5,474,010	330,000	5,804,010
Use of Money & Property	11	4,386,576	2,272,500	6,659,076
Miscellaneous	12	4,189,606	1,051,000	5,240,606
Subtotal Revenue	13	101,883,914	6,086,266	107,970,180
Other Financing Sources:				
General Long-Term Debt Proceeds	14	17,075,399	0	17,075,399
Operating Transfers In	15	19,422,213	11,884,930	31,307,143
Proceeds of Fixed Asset Sales	16	17,500	0	17,500
Total Revenues & Other Sources	17	138,399,026	17,971,196	156,370,222
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	34,892,111	70,049	34,962,160
Physical Health and Social Services	19	27,105,942	210,215	27,316,157
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	8,811,897	112,617	8,924,514
Roads & Transportation	22	13,426,547	9,801	13,436,348
Government Services to Residents	23	3,632,888	11,954	3,644,842
Administration	24	18,249,418	-186,155	18,063,263
Nonprogram Current	25	73,100	0	73,100
Debt Service	26	20,849,166	0	20,849,166
Capital Projects	27	42,242,285	453,105	42,695,390
Subtotal Expenditures	28	169,283,354	681,586	169,964,940
Other Financing Uses:				
Operating Transfers Out	29	19,422,213	0	19,422,213
Refunded Debt/Payments to Escrow	30	0	11,884,930	11,884,930
Total Expenditures & Other Uses	31	188,705,567	12,566,516	201,272,083
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-50,306,541	5,404,680	-44,901,861
Beginning Fund Balance - July 1, 2023	33	93,502,050	0	93,502,050
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	18,547,129	0	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	20,463,910	5,404,680	25,868,590
Total Ending Fund Balance - June 30, 2024	40	43,195,509	5,404,680	48,600,189

Explanation of Changes: Merit and other pay adjustments, previously unbudgeted revenues & upgrades, previously unbudgeted programs & capital costs