

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2024 - June 30, 2025**  
**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: 4/17/2024 Meeting Time: 05:30 PM Meeting Location: Johnson County Boardroom 2nd Floor HHS Building 855 S. Dubuque Street Iowa City, Iowa 52240**

**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](http://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) 356-6000

		<b>Budget 2024/2025</b>	<b>Re-Est 2023/2024</b>	<b>Actual 2022/2023</b>	<b>AVG Annual % CHG</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	71,382,136	65,393,820	64,756,890	4.99
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,298,505	1,913,209	1,902,541	
Net Current Property Taxes	4	70,083,631	63,480,611	62,854,349	
Delinquent Property Tax Revenue	5	7,500	7,500	8,474	
Penalties, Interest & Costs on Taxes	6	444,000	344,000	520,995	
Other County Taxes/TIF Tax Revenues	7	1,386,226	1,212,434	1,208,500	7.10
Intergovernmental	8	24,886,301	21,916,977	28,138,629	
Licenses & Permits	9	851,400	858,200	933,407	
Charges for Service	10	5,451,735	5,474,010	5,570,419	
Use of Money & Property	11	4,192,773	6,013,734	4,685,073	
Miscellaneous	12	5,854,570	8,189,606	1,804,366	
<b>Subtotal Revenues</b>	13	113,158,136	107,497,072	105,724,212	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	16,756,000	17,075,399	20,293,000	
Operating Transfers In	15	27,111,381	19,427,874	23,890,432	
Proceeds of Fixed Asset Sales	16	19,500	17,500	35,233	
<b>Total Revenues &amp; Other Sources</b>	17	157,045,017	144,017,845	149,942,877	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	38,977,902	34,217,093	30,593,379	12.87
Physical Health and Social Services	19	30,807,472	21,361,995	18,896,815	27.68
County Environment and Education	21	9,067,801	8,789,443	7,562,545	9.50
Roads & Transportation	22	12,905,342	13,369,339	11,062,716	8.01
Government Services to Residents	23	4,049,923	3,618,966	3,273,582	11.23
Administration	24	20,237,499	17,210,083	14,495,586	18.16
Nonprogram Current	25	66,500	63,100	115,634	-24.17
Debt Service	26	17,361,380	20,735,435	21,672,089	-10.50
Capital Projects	27	36,338,857	33,364,310	14,008,476	61.06
<b>Subtotal Expenditures</b>	28	169,812,676	152,729,764	121,680,822	
Other Financing Uses:					
Operating Transfers Out	29	27,111,381	19,427,874	23,890,432	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	196,924,057	172,157,638	145,571,254	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-39,879,040	-28,139,793	4,371,623	
Beginning Fund Balance - July 1,	33	69,733,880	97,873,673	93,502,050	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	21,137,159	55,171,511	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	4,184,470	14,838,763	
Fund Balance - Unassigned	39	29,854,840	44,412,251	27,863,399	
<b>Total Ending Fund Balance - June 30,</b>	40	<b>29,854,840</b>	<b>69,733,880</b>	<b>97,873,673</b>	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	
64,317,160	
Rural Only Levies*:	Urban Areas:
7,064,976	6.43080
Special District Levies*:	Rural Areas:
0	10.04249
TIF Tax Revenues:	Any special district tax rates not included.
0	
Utility Replacement Excise Tax:	
987,379	

Explanation of any significant items in the budget or additional virtual meeting information: