

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
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: 4/19/2023 Meeting Time: 05:30 PM Meeting Location: Johnson County Boardroom 913 S. Dubuque Street Iowa City, IA 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

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

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	65,393,820	64,656,960	64,631,265	0.59
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,913,209	1,907,098	1,920,418	
Net Current Property Taxes	4	63,480,611	62,749,862	62,710,847	
Delinquent Property Tax Revenue	5	7,500	0	14,694	
Penalties, Interest & Costs on Taxes	6	344,000	344,000	483,365	
Other County Taxes/TIF Tax Revenues	7	1,212,434	1,067,012	1,072,072	6.35
Intergovernmental	8	23,930,977	29,770,809	38,600,162	
Licenses & Permits	9	858,200	997,550	980,756	
Charges for Service	10	5,474,010	5,863,080	5,714,292	
Use of Money & Property	11	2,936,576	2,613,883	996,135	
Miscellaneous	12	4,189,606	2,348,127	2,256,200	
Subtotal Revenues	13	102,433,914	105,754,323	112,828,523	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	17,075,399	20,293,000	21,683,300	
Operating Transfers In	15	16,957,406	24,040,432	31,585,863	
Proceeds of Fixed Asset Sales	16	17,500	32,000	148,543	
Total Revenues & Other Sources	17	136,484,219	150,119,755	166,246,229	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	34,217,093	32,136,005	28,600,869	9.38
Physical Health and Social Services	19	21,361,995	18,720,969	14,333,619	22.08
Mental Health, ID & DD	20	0	0	5,982,176	
County Environment and Education	21	8,789,443	8,728,620	6,630,610	15.13
Roads & Transportation	22	13,369,339	13,700,743	10,138,487	14.83
Government Services to Residents	23	3,618,966	3,406,126	2,859,215	12.50
Administration	24	17,210,083	16,197,968	10,694,567	26.86
Nonprogram Current	25	63,100	170,800	82,318	-12.45
Debt Service	26	20,849,166	21,672,100	21,787,626	-2.18
Capital Projects	27	27,374,074	36,916,117	13,115,961	44.47
Subtotal Expenditures	28	146,853,259	151,649,448	114,225,448	
Other Financing Uses:					
Operating Transfers Out	29	16,957,406	24,040,432	31,585,863	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	163,810,665	175,689,880	145,811,311	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-27,326,446	-25,570,125	20,434,918	
Beginning Fund Balance - July 1,	33	67,931,925	93,502,050	73,067,132	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	21,137,159	42,655,868	55,941,707	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	4,184,470	5,719,660	9,731,616	
Fund Balance - Unassigned	39	15,283,850	19,556,397	27,828,727	
Total Ending Fund Balance - June 30,	40	40,605,479	67,931,925	93,502,050	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	58,461,530	Urban Areas: 6.06180			
Rural Only Levies*:	6,932,290				
Special District Levies*:	0	Rural Areas: 9.74573			
TIF Tax Revenues:	0	Any special district tax rates not included.			
Utility Replacement Excise Tax:	835,763				

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