NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

JOHNSON COUNTY
Fiscal Year July 1, 2022 - June 30, 2023

The JOHNSON COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2023 Meeting Date/Time: 10/27/2022 09:00 AM Contact: Dana Aschenbrenner Phone: (319) 356-8093

Meeting Location: JOHNSON COUNTY BOARDROOM 913 S. DUBUQUE ST. 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.

Taxes Levied on Property 1 Less: Uncollected Delinquent Taxes - Levy Year 2 Less: Credits to Taxpayers 3 Net Current Property Tax 4 Delinquent Property Tax Revenue 5 Penalties, Interest & Costs on Taxes 6 Other County Taxes/TIF Tax Revenues 7 Intergovernmental 8 Licenses & Permits 9 Charges for Service 10 Use of Money & Property 11 Miscellaneous 12 Subtotal Revenue 13 Other Financing Sources: 2 General Long-Term Debt Proceeds 14 Operating Transfers In 15 Proceeds of Fixed Asset Sales 16 Total Revenues & Other Sources 17 EXPENDITURES & OTHER FINANCING USES 0 Operating: 0 Public Safety and Legal Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23	64,656,960 0 1,907,098 62,749,862 0 344,000 1,067,012 23,976,946 827,550 5,165,580 1,075,883 1,525,930 96,732,763 20,439,000 18,462,818 32,000 135,666,581	0 0 0 0 0 0 0 0 3,430,961 0 -2,500 1,038,000 222,197 4,688,658 -146,000 5,077,614 0 9,620,272	64,656,960 1,907,098 62,749,862 0 344,000 1,067,012 27,407,907 827,550 5,163,080 2,113,883 1,748,127 101,421,421 20,293,000 23,540,432 32,000 145,286,853
Less: Credits to Taxpayers 3 Net Current Property Tax 4 Delinquent Property Tax Revenue 5 Penalties, Interest & Costs on Taxes 6 Other County Taxes/TIF Tax Revenues 7 Intergovernmental 8 Licenses & Permits 9 Charges for Service 10 Use of Money & Property 11 Miscellaneous 12 Subtotal Revenue 13 Other Financing Sources: 2 General Long-Term Debt Proceeds 14 Operating Transfers In 15 Proceeds of Fixed Asset Sales 16 Total Revenues & Other Sources 17 EXPENDITURES & OTHER FINANCING USES 0 Operating: 0 Public Safety and Legal Services 18 Physical Health and Social Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24	1,907,098 62,749,862 0 344,000 1,067,012 23,976,946 827,550 5,165,580 1,075,883 1,525,930 96,732,763 20,439,000 18,462,818 32,000 135,666,581	0 0 0 0 0 0 3,430,961 0 -2,500 1,038,000 222,197 4,688,658 -146,000 5,077,614	62,749,862 0 344,000 1,067,012 27,407,907 827,550 5,163,080 2,113,883 1,748,127 101,421,421 20,293,000 23,540,432 32,000
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Intergovernmental	23,976,946 827,550 5,165,580 1,075,883 1,525,930 96,732,763 20,439,000 18,462,818 32,000 135,666,581	3,430,961 0 -2,500 1,038,000 222,197 4,688,658 -146,000 5,077,614	27,407,907 827,550 5,163,080 2,113,883 1,748,127 101,421,421 20,293,000 23,540,432 32,000
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Use of Money & Property 11 Miscellaneous 12 Subtotal Revenue 13 Other Financing Sources: 14 General Long-Term Debt Proceeds 14 Operating Transfers In 15 Proceeds of Fixed Asset Sales 16 Total Revenues & Other Sources 17 EXPENDITURES & OTHER FINANCING USES 0 Operating: 2 Public Safety and Legal Services 18 Physical Health and Social Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 0 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	1,075,883 1,525,930 96,732,763 20,439,000 18,462,818 32,000 135,666,581	1,038,000 222,197 4,688,658 -146,000 5,077,614	2,113,883 1,748,127 101,421,421 20,293,000 23,540,432 32,000
Miscellaneous 12 Subtotal Revenue 13 Other Financing Sources: 14 General Long-Term Debt Proceeds 14 Operating Transfers In 15 Proceeds of Fixed Asset Sales 16 Total Revenues & Other Sources 17 EXPENDITURES & OTHER FINANCING USES 0 Operating: 18 Public Safety and Legal Services 18 Physical Health and Social Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 0 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	1,525,930 96,732,763 20,439,000 18,462,818 32,000 135,666,581	222,197 4,688,658 -146,000 5,077,614 0	1,748,127 101,421,421 20,293,000 23,540,432 32,000
Subtotal Revenue 13 Other Financing Sources: 14 General Long-Term Debt Proceeds 14 Operating Transfers In 15 Proceeds of Fixed Asset Sales 16 Total Revenues & Other Sources 17 EXPENDITURES & OTHER FINANCING USES 0 Operating: 18 Public Safety and Legal Services 18 Physical Health and Social Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 0 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	96,732,763 20,439,000 18,462,818 32,000 135,666,581	4,688,658 -146,000 5,077,614 0	20,293,000 23,540,432 32,000
Other Financing Sources: General Long-Term Debt Proceeds 14 Operating Transfers In Proceeds of Fixed Asset Sales Total Revenues & Other Sources 17 EXPENDITURES & OTHER FINANCING USES Operating: Public Safety and Legal Services 18 Physical Health and Social Services 19 Mental Health, ID & DD County Environment & Education 21 Roads & Transportation 22 Government Services to Residents Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures Operating Tranfers Out Refunded Debt/Payments to Escrow Total Expenditures & Other Uses 31	20,439,000 18,462,818 32,000 135,666,581	-146,000 5,077,614 0	20,293,000 23,540,432 32,000
General Long-Term Debt Proceeds 14 Operating Transfers In 15 Proceeds of Fixed Asset Sales 16 Total Revenues & Other Sources 17 EXPENDITURES & OTHER FINANCING USES 0 Operating: 18 Public Safety and Legal Services 18 Physical Health and Social Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 0 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	18,462,818 32,000 135,666,581	5,077,614 0	23,540,432 32,000
Operating Transfers In 15 Proceeds of Fixed Asset Sales 16 Total Revenues & Other Sources 17 EXPENDITURES & OTHER FINANCING USES 0 Operating: 18 Public Safety and Legal Services 18 Physical Health and Social Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 0 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	18,462,818 32,000 135,666,581	5,077,614 0	23,540,432 32,000
Proceeds of Fixed Asset Sales 16 Total Revenues & Other Sources 17 EXPENDITURES & OTHER FINANCING USES 0 Operating: 18 Public Safety and Legal Services 18 Physical Health and Social Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 0 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	32,000 135,666,581	0	32,000
Total Revenues & Other Sources 17 EXPENDITURES & OTHER FINANCING USES 0 Operating: 18 Public Safety and Legal Services 18 Physical Health and Social Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 29 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	135,666,581	Ŭ	
EXPENDITURES & OTHER FINANCING USES Operating: Public Safety and Legal Services 18 Physical Health and Social Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 29 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31		9,620,272	
Operating: 18 Public Safety and Legal Services 19 Physical Health and Social Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 29 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31			
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Physical Health and Social Services 19 Mental Health, ID & DD 20 County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	32,836,005	13,274	32,849,279
County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 0 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	18,720,969	4,033,862	22,754,831
County Environment & Education 21 Roads & Transportation 22 Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 0 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	0	0	0
Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	8,728,620	227,895	8,956,515
Government Services to Residents 23 Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	13,700,743	0	13,700,743
Administration 24 Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	3,406,126	152,645	3,558,771
Nonprogram Current 25 Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 29 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	16,710,972	37,021	16,747,993
Debt Service 26 Capital Projects 27 Subtotal Expenditures 28 Other Financing Uses: 29 Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	170,800	0	170,800
Subtotal Expenditures 28 Other Financing Uses: Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	21,463,210	0	21,463,210
Other Financing Uses: Operating Tranfers Out Refunded Debt/Payments to Escrow Total Expenditures & Other Uses 30	22,694,911	14,221,206	36,916,117
Operating Tranfers Out 29 Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31	138,432,356	18,685,903	157,118,259
Refunded Debt/Payments to Escrow 30 Total Expenditures & Other Uses 31			
Total Expenditures & Other Uses 31	18,462,818	5,077,614	23,540,432
Total Expenditures & Other Uses 31	0	0	0
Francis of December 9, Other Commen	156,895,174	23,763,517	180,658,691
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-21,228,593	-14,143,245	-35,371,838
Beginning Fund Balance - July 1, 2022 33	64 466 047	28,973,761	93,439,808
Increase (Decrease) in Reserves (GAAP Budgeting) 34	64,466,047	0	0
Fund Balance - Nonspendable 35	04,466,047	0	0
Fund Balance - Restricted 36	0	11,860,000	35,902,180
Fund Balance - Committed 37	0 0 0 24,042,180	0	C
Fund Balance - Assigned 38	0	0	5,880,004
Fund Balance - Unassigned 39	0	320,420	0,000,000
Total Ending Fund Balance - June 30, 2023 40	0 0 24,042,180 0	320,420 2,650,096	16,285,786

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NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

JOHNSON COUNTY

Fiscal Year July 1, 2022 - June 30, 2023

The JOHNSON COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2023

Meeting Date/Time: 10/27/2022 09:00 AM Contact: Dana Aschenbrenner Phone: (319) 356-8093

Meeting Location: JOHNSON COUNTY BOARDROOM

913 S. DUBUQUE ST. 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.

Explanation of Changes: Public Health department programming changes-revenues and expenditures

Other increases in countywide intergovernmental revenues Increases in expected interest revenues-various funds

Recognition of receipt of Opioid Abatement Settlement funds.

Increases of interfund transfers (in & out) for capital project costs

Increases for elected official & deputies salaries not previously budgeted Increases for Guidelink substance abuse and sobering programs

Increases for ARPA-Direct Assistance program budgeted in previous year Increases to Planning, Development & Sustainability expenditure budget

Changes to grant award amounts

Increases to various capital fund expenditure budgets in REAP, Technology, Capital Expenditures, Capital Projects, Conservation Trust and Conservation Bond

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