

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**  
**FREMONT COUNTY**  
 Fiscal Year July 1, 2023 - June 30, 2024

The FREMONT COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024

**Meeting Date/Time:** 5/29/2024 09:15 AM

**Contact:** Dee Owen

**Phone:** (712) 374-2031

**Meeting Location:** Fremont County Courthouse Boardroom

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>.

<b>REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>Total Budget as Certified or Last Amended</b>	<b>Current Amendment</b>	<b>Total Budget After Current Amendment</b>
Taxes Levied on Property	1	6,110,021	0	6,110,021
Less: Uncollected Delinquent Taxes - Levy Year	2	2,100	0	2,100
Less: Credits to Taxpayers	3	225,140	0	225,140
<b>Net Current Property Tax</b>	4	5,882,781	0	5,882,781
Delinquent Property Tax Revenue	5	3,000	0	3,000
Penalties, Interest & Costs on Taxes	6	24,045	0	24,045
Other County Taxes/TIF Tax Revenues	7	700,794	0	700,794
Intergovernmental	8	11,711,973	0	11,711,973
Licenses & Permits	9	27,000	0	27,000
Charges for Service	10	353,915	2,812	356,727
Use of Money & Property	11	92,227	0	92,227
Miscellaneous	12	130,958	25,270	156,228
Subtotal Revenue	13	18,926,693	28,082	18,954,775
Other Financing Sources:				
General Long-Term Debt Proceeds	14	95,673	0	95,673
Operating Transfers In	15	2,328,190	0	2,328,190
Proceeds of Fixed Asset Sales	16	100,000	0	100,000
<b>Total Revenues &amp; Other Sources</b>	17	21,450,556	28,082	21,478,638
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	3,747,011	28,082	3,775,093
Physical Health and Social Services	19	352,399	0	352,399
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	510,506	1,000	511,506
Roads & Transportation	22	5,685,000	0	5,685,000
Government Services to Residents	23	599,094	320	599,414
Administration	24	2,339,798	530	2,340,328
Nonprogram Current	25	10,000	0	10,000
Debt Service	26	704,738	0	704,738
Capital Projects	27	7,245,000	0	7,245,000
Subtotal Expenditures	28	21,193,546	29,932	21,223,478
Other Financing Uses:				
Operating Transfers Out	29	2,328,190	0	2,328,190
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31	23,521,736	29,932	23,551,668
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-2,071,180	-1,850	-2,073,030
Beginning Fund Balance - July 1, 2023	33	5,784,391	0	5,784,391
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	2,154,681	-1,850	2,152,831
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	1,573	0	1,573
Fund Balance - Unassigned	39	1,556,957	0	1,556,957
<b>Total Ending Fund Balance - June 30, 2024</b>	40	3,713,211	-1,850	3,711,361

**Explanation of Changes:** Insurance funds to replace patrol vehicle; grant funds; Township trustee, health, & landfill shortfall