

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2024 - June 30, 2025**  
**County Name: FREMONT COUNTY County Number: 36**

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/23/2024 Meeting Time: 09:30 AM Meeting Location: Fremont County Courthouse Boardroom, 506 Filmore ST, Sidney, IA

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)  
[www.fremontcountya.gov](http://www.fremontcountya.gov)

County Telephone Number  
 (712) 374-2031

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	7,039,652	6,110,021	5,897,482	9.26
Less: Uncollected Delinquent Taxes - Levy Year	2	0	2,100	0	
Less: Credits to Taxpayers	3	218,940	225,140	283,652	
Net Current Property Taxes	4	6,820,712	5,882,781	5,613,830	
Delinquent Property Tax Revenue	5	3,000	3,000	4,380	
Penalties, Interest & Costs on Taxes	6	24,045	24,045	42,486	
Other County Taxes/TIF Tax Revenues	7	729,408	700,794	751,139	-1.46
Intergovernmental	8	7,814,735	11,711,973	6,103,986	
Licenses & Permits	9	34,280	27,000	23,568	
Charges for Service	10	374,465	353,915	438,998	
Use of Money & Property	11	182,227	92,227	304,861	
Miscellaneous	12	104,233	130,958	215,772	
<b>Subtotal Revenues</b>	13	16,087,105	18,926,693	13,499,020	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	93,985	95,673	91,648	
Operating Transfers In	15	1,663,354	2,328,190	1,469,730	
Proceeds of Fixed Asset Sales	16	100,000	100,000	327,695	
<b>Total Revenues &amp; Other Sources</b>	17	17,944,444	21,450,556	15,388,093	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	3,886,094	3,747,011	3,426,503	6.50
Physical Health and Social Services	19	354,869	352,399	213,586	28.90
County Environment and Education	21	507,456	510,506	591,689	-7.39
Roads & Transportation	22	5,595,000	5,685,000	5,494,502	0.91
Government Services to Residents	23	644,918	599,094	446,933	20.12
Administration	24	1,964,217	2,339,798	2,259,989	-6.77
Nonprogram Current	25	10,000	10,000	0	
Debt Service	26	695,768	704,738	685,203	0.77
Capital Projects	27	3,855,000	7,245,000	4,106	2,964.10
<b>Subtotal Expenditures</b>	28	17,513,322	21,193,546	13,122,511	
Other Financing Uses:					
Operating Transfers Out	29	1,663,354	2,328,190	1,469,730	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	19,176,676	23,521,736	14,592,241	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-1,232,232	-2,071,180	795,852	
Beginning Fund Balance - July 1,	33	6,093,653	8,164,833	7,368,981	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,083,304	3,921,259	6,225,495	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,573	1,573	1,573	
Fund Balance - Unassigned	39	1,776,544	2,170,821	1,937,765	
Total Ending Fund Balance - June 30,	40	4,861,421	6,093,653	8,164,833	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	5,137,405	Urban Areas:	6.96890
Rural Only Levies*:	1,902,247		
Special District Levies*:	0	Rural Areas:	10.26878
TIF Tax Revenues:	0	Any special district tax rates not included.	
Utility Replacement Excise Tax:	135,504		

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

Additional monies to permit the continuance of programs providing benefits to county residents & to avoid a reduction in force. Increased cost of property & workman's comp insurance. Increased price of goods & services.