

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/16/2025 Meeting Time: 09:15 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

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.fremontcountyiowa.gov

County Telephone Number
 (712) 374-2031

	Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES				
Taxes Levied on Property	1 7,157,601	7,039,652	6,108,308	8.25
Less: Uncollected Delinquent Taxes - Levy Year	2 0	0	0	
Less: Credits to Taxpayers	3 221,075	218,940	233,568	
Net Current Property Taxes	4 6,936,526	6,820,712	5,874,740	
Delinquent Property Tax Revenue	5 3,000	3,000	1,000	
Penalties, Interest & Costs on Taxes	6 24,045	24,045	35,024	
Other County Taxes/TIF Tax Revenues	7 764,079	729,408	754,372	0.64
Intergovernmental	8 7,541,448	7,814,735	4,714,432	
Licenses & Permits	9 34,530	34,280	26,240	
Charges for Service	10 383,670	374,465	402,734	
Use of Money & Property	11 232,227	182,244	590,429	
Miscellaneous	12 110,133	122,623	141,258	
Subtotal Revenues	13 16,029,658	16,105,512	12,540,229	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 93,985	93,985	95,373	
Operating Transfers In	15 1,831,471	1,663,354	2,328,200	
Proceeds of Fixed Asset Sales	16 70,000	100,000	79,910	
Total Revenues & Other Sources	17 18,025,114	17,962,851	15,043,712	
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18 4,133,020	3,886,094	3,640,791	6.55
Physical Health and Social Services	19 418,362	354,869	236,914	32.89
County Environment and Education	21 513,777	507,456	491,808	2.21
Roads & Transportation	22 5,801,000	5,595,000	5,179,278	5.83
Government Services to Residents	23 674,077	644,918	430,148	25.18
Administration	24 2,033,957	1,964,217	1,448,915	18.48
Nonprogram Current	25 10,000	10,000	0	
Debt Service	26 693,696	695,768	704,438	-0.77
Capital Projects	27 2,565,000	3,855,000	1,185,281	47.11
Subtotal Expenditures	28 16,842,889	17,513,322	13,317,573	
Other Financing Uses:				
Operating Transfers Out	29 1,831,471	1,663,354	2,328,200	
Refunded Debt/Payments to Escrow	30 0	0	0	
Total Expenditures & Other Uses	31 18,674,360	19,176,676	15,645,773	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses				
Beginning Fund Balance - July 1,	33 6,348,949	7,562,774	8,164,835	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	
Fund Balance - Nonspendable	35 0	0	0	
Fund Balance - Restricted	36 3,680,168	3,767,114	4,586,662	
Fund Balance - Committed	37 0	0	0	
Fund Balance - Assigned	38 1,573	1,573	0	
Fund Balance - Unassigned	39 2,017,962	2,580,262	2,976,112	
Total Ending Fund Balance - June 30,	40 5,699,703	6,348,949	7,562,774	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:	5,266,868	Urban Areas: 6.90521		
Rural Only Levies*:	1,890,733	Rural Areas: 10.10909		
Special District Levies*:	0	Any special district tax rates not included.		
TIF Tax Revenues:	0			
Utility Replacement Excise Tax:	132,977			

Explanation of any significant items in the budget or additional virtual meeting information:
 Increased cost of property insurance & workman's compensation insurance; increased prices of goods & services