

**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:** 2/14/2024 09:20 AM

**Contact:** Dee Owen

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

**Meeting Location:** Fremont 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	11,661,973	50,000	11,711,973
Licenses & Permits	9	27,000	0	27,000
Charges for Service	10	353,915	0	353,915
Use of Money & Property	11	92,227	0	92,227
Miscellaneous	12	130,958	0	130,958
Subtotal Revenue	13	18,876,693	50,000	18,926,693
Other Financing Sources:				
General Long-Term Debt Proceeds	14	95,673	0	95,673
Operating Transfers In	15	2,278,190	50,000	2,328,190
Proceeds of Fixed Asset Sales	16	100,000	0	100,000
<b>Total Revenues &amp; Other Sources</b>	17	21,350,556	100,000	21,450,556
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	3,681,511	65,500	3,747,011
Physical Health and Social Services	19	344,620	7,779	352,399
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	491,006	19,500	510,506
Roads & Transportation	22	5,685,000	0	5,685,000
Government Services to Residents	23	587,094	12,000	599,094
Administration	24	1,807,711	532,087	2,339,798
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	20,556,680	636,866	21,193,546
Other Financing Uses:				
Operating Transfers Out	29	2,278,190	50,000	2,328,190
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31	22,834,870	686,866	23,521,736
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-1,484,314	-586,866	-2,071,180
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	2,700,229	-545,548	2,154,681
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	1,573	0	1,573
Fund Balance - Unassigned	39	1,598,275	-41,318	1,556,957
<b>Total Ending Fund Balance - June 30, 2024</b>	40	4,300,077	-586,866	3,713,211

**Explanation of Changes:** ARPA/LATCF Expenses, Insurance Costs, Repairs to County Property, K9 Purchase