

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: BREMER COUNTY County Number: 09

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

Meeting Date: 4/10/2023 Meeting Time: 10:30 AM Meeting Location: Bremer County Courthouse - Board Room

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)
<https://www.bremercounty.iowa.gov>

County Telephone Number
 (319) 352-0635

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,780,425	8,693,879	8,829,646	-0.28
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	5,784	
Less: Credits to Taxpayers	3	313,546	434,173	457,280	
Net Current Property Taxes	4	8,466,879	8,259,706	8,366,582	
Delinquent Property Tax Revenue	5	350	365	280	
Penalties, Interest & Costs on Taxes	6	50,500	25,500	50,669	
Other County Taxes/TIF Tax Revenues	7	1,527,310	1,520,029	1,549,408	-0.72
Intergovernmental	8	6,821,208	9,415,936	6,309,098	
Licenses & Permits	9	307,428	308,418	368,383	
Charges for Service	10	934,104	892,050	981,201	
Use of Money & Property	11	285,296	261,416	283,903	
Miscellaneous	12	720,256	565,099	595,424	
Subtotal Revenues	13	19,113,331	21,248,519	18,504,948	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	103,202	0	0	
Operating Transfers In	15	3,517,759	3,407,949	3,230,560	
Proceeds of Fixed Asset Sales	16	57,000	81,609	35,410	
Total Revenues & Other Sources	17	22,791,292	24,738,077	21,770,918	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	5,790,289	5,393,731	4,683,090	11.19
Physical Health and Social Services	19	715,690	994,066	836,040	-7.48
Mental Health, ID & DD	20	0	0	998,389	
County Environment and Education	21	1,846,870	1,803,951	1,761,303	2.40
Roads & Transportation	22	6,324,695	5,860,782	5,899,551	3.54
Government Services to Residents	23	842,639	786,936	869,019	-1.53
Administration	24	2,338,607	2,745,339	2,116,251	5.12
Nonprogram Current	25	59,950	67,700	61,482	-1.25
Debt Service	26	105,202	167,460	171,745	-21.73
Capital Projects	27	3,745,000	5,782,823	3,272,516	6.98
Subtotal Expenditures	28	21,768,942	23,602,788	20,669,386	
Other Financing Uses:					
Operating Transfers Out	29	3,517,759	3,407,949	3,230,560	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	25,286,701	27,010,737	23,899,946	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-2,495,409	-2,272,660	-2,129,028	
Beginning Fund Balance - July 1,	33	15,770,806	18,043,466	20,172,494	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	8,215,793	9,761,435	12,236,705	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	5,059,604	6,009,371	5,806,761	
Total Ending Fund Balance - June 30,	40	13,275,397	15,770,806	18,043,466	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	6,072,750	Urban Areas:		4.30000	
Rural Only Levies*:	2,707,675	Rural Areas:		8.25000	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	103,202				
Utility Replacement Excise Tax:	169,254				

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