

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/23/2024 Meeting Time: 09:30 AM Meeting Location: Bremer County Courthouse - Supervisors' Office

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 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,667,083	8,780,425	8,705,974	10.69
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	14,527	
Less: Credits to Taxpayers	3	294,250	313,546	449,276	
Net Current Property Taxes	4	10,372,833	8,466,879	8,242,171	
Delinquent Property Tax Revenue	5	175	350	183	
Penalties, Interest & Costs on Taxes	6	10,700	50,500	47,112	
Other County Taxes/TIF Tax Revenues	7	1,477,531	1,527,310	1,655,803	-5.54
Intergovernmental	8	6,766,982	7,358,312	10,467,908	
Licenses & Permits	9	308,643	307,428	362,777	
Charges for Service	10	941,286	934,104	1,009,712	
Use of Money & Property	11	801,728	285,296	786,095	
Miscellaneous	12	521,421	729,256	693,679	
Subtotal Revenues	13	21,201,299	19,659,435	23,265,440	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	5,588,989	4,713,202	0	
Operating Transfers In	15	3,557,625	3,517,759	3,272,803	
Proceeds of Fixed Asset Sales	16	45,000	57,000	77,745	
Total Revenues & Other Sources	17	30,392,913	27,947,396	26,615,988	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	5,868,642	5,814,789	5,013,020	8.20
Physical Health and Social Services	19	692,271	745,690	773,121	-5.37
County Environment and Education	21	1,830,437	1,936,088	1,791,051	1.09
Roads & Transportation	22	6,268,540	6,324,695	5,679,249	5.06
Government Services to Residents	23	868,834	842,639	773,251	6.00
Administration	24	2,454,661	2,348,607	2,451,226	0.07
Nonprogram Current	25	59,950	59,950	68,543	-6.48
Debt Service	26	1,782,016	105,202	166,885	226.77
Capital Projects	27	14,528,095	4,538,302	2,134,804	160.87
Subtotal Expenditures	28	34,353,446	22,715,962	18,851,150	
Other Financing Uses:					
Operating Transfers Out	29	3,557,625	3,517,759	3,272,803	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	37,911,071	26,233,721	22,123,953	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-7,518,158	1,713,675	4,492,035	
Beginning Fund Balance - July 1,	33	24,249,177	22,535,502	18,043,467	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	10,353,939	17,848,702	16,097,093	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	6,377,080	6,400,475	6,438,409	
Total Ending Fund Balance - June 30,	40	16,731,019	24,249,177	22,535,502	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	7,970,465	Urban Areas:	5.54862
Rural Only Levies*:	2,696,618	Rural Areas:	9.49862
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	88,989		
Utility Replacement Excise Tax:	183,752		

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