

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2025 - June 30, 2026

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: 4/22/2025 Meeting Time: 11:00 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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	11,066,115	10,667,083	8,789,002	12.21
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	1,209	
Less: Credits to Taxpayers	3	386,819	294,250	331,074	
Net Current Property Taxes	4	10,679,296	10,372,833	8,456,719	
Delinquent Property Tax Revenue	5	850	175	4,632	
Penalties, Interest & Costs on Taxes	6	45,700	10,700	52,481	
Other County Taxes/TIF Tax Revenues	7	1,379,341	1,481,232	1,582,295	-6.63
Intergovernmental	8	7,211,902	6,835,108	6,878,059	
Licenses & Permits	9	308,643	308,643	330,417	
Charges for Service	10	946,236	934,467	964,935	
Use of Money & Property	11	386,373	801,728	1,226,613	
Miscellaneous	12	605,721	524,595	860,975	
Subtotal Revenues	13	21,564,062	21,269,481	20,357,126	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	6,300,000	107,287	5,025,086	
Operating Transfers In	15	3,652,743	3,590,852	3,433,576	
Proceeds of Fixed Asset Sales	16	75,000	45,000	36,400	
Total Revenues & Other Sources	17	31,591,805	25,012,620	28,852,188	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	6,163,214	5,879,476	5,575,810	5.14
Physical Health and Social Services	19	771,408	703,223	602,174	13.18
County Environment and Education	21	1,901,339	1,987,796	1,771,432	3.60
Roads & Transportation	22	6,360,911	6,890,657	6,466,536	-0.82
Government Services to Residents	23	1,045,278	1,099,101	825,616	12.52
Administration	24	2,573,436	2,495,247	2,263,447	6.63
Nonprogram Current	25	50,200	59,950	50,000	0.20
Debt Service	26	1,695,900	1,786,314	106,906	298.29
Capital Projects	27	10,826,805	9,060,061	3,272,130	81.90
Subtotal Expenditures	28	31,388,491	29,961,825	20,934,051	
Other Financing Uses:					
Operating Transfers Out	29	3,652,743	3,590,852	3,433,576	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	35,041,234	33,552,677	24,367,627	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-3,449,429	-8,540,057	4,484,561	
Beginning Fund Balance - July 1,	33	18,480,293	27,020,350	22,535,789	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	8,230,143	10,353,939	19,669,514	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	6,800,721	8,126,354	7,350,836	
Total Ending Fund Balance - June 30,	40	15,030,864	18,480,293	27,020,350	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	8,263,772	Urban Areas:		5.23465	
Rural Only Levies*:	2,802,343	Rural Areas:		9.10720	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	173,751				

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

