

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
GREENE COUNTY
 Fiscal Year July 1, 2023 - June 30, 2024

The GREENE COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024

Meeting Date/Time: 5/28/2024 09:00 AM

Contact: Billie Jo Hoskins, Auditor

Phone: (515) 386-5680

Meeting Location: 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>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	7,322,674	0	7,322,674
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	242,825	0	242,825
Net Current Property Tax	4	7,079,849	0	7,079,849
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	15,000	0	15,000
Other County Taxes/TIF Tax Revenues	7	1,825,005	0	1,825,005
Intergovernmental	8	5,554,124	352,415	5,906,539
Licenses & Permits	9	139,375	0	139,375
Charges for Service	10	762,875	0	762,875
Use of Money & Property	11	114,772	300,000	414,772
Miscellaneous	12	879,210	0	879,210
Subtotal Revenue	13	16,370,210	652,415	17,022,625
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	2,319,962	400,000	2,719,962
Proceeds of Fixed Asset Sales	16	285,000	0	285,000
Total Revenues & Other Sources	17	18,975,172	1,052,415	20,027,587
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,439,679	61,766	3,501,445
Physical Health and Social Services	19	797,650	20,681	818,331
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	817,546	3,100	820,646
Roads & Transportation	22	7,173,606	120,000	7,293,606
Government Services to Residents	23	452,066	135	452,201
Administration	24	4,062,394	-1,398,836	2,663,558
Nonprogram Current	25	210,000	0	210,000
Debt Service	26	1,087,715	0	1,087,715
Capital Projects	27	3,535,000	400,000	3,935,000
Subtotal Expenditures	28	21,575,656	-793,154	20,782,502
Other Financing Uses:				
Operating Transfers Out	29	2,319,962	400,000	2,719,962
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	23,895,618	-393,154	23,502,464
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-4,920,446	1,445,569	-3,474,877
Beginning Fund Balance - July 1, 2023	33	10,655,517	0	10,655,517
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	4,204,591	179,675	4,384,266
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	752,587	1,135,000	1,887,587
Fund Balance - Unassigned	39	777,893	130,894	908,787
Total Ending Fund Balance - June 30, 2024	40	5,735,071	1,445,569	7,180,640

Explanation of Changes: Additional revenues in Secondary Roads for Road Use Tax, TM Transfer of Jurisdiction and Time 21 Funds. Conservation Reserved received a grant from Greene County Community Foundation. County had additional interest on investments. Expenditures additional cost for out of county prisoner housing and transportation costs. Additional cost in FICA, IPERS and Dental for new hires and coverage changes for current employees. Increased cost in water testing , juvenile detention, quarterly increase in Boone/Greene County Probation due to new agreement. Increase in cost for animal shelter due to new 28E agreement. Increases cost for consultant fees, design work and engineering services for Secondary Roads projects. Decreased HVAC project line by 1,400,000 project won't start until FY25. Amend transfer from General Basic to Capital Projects to cover new jail expenses until bond proceeds are received.