

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**  
**MONTGOMERY COUNTY**  
 Fiscal Year July 1, 2022 - June 30, 2023

The MONTGOMERY COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2023

**Meeting Date/Time:** 5/30/2023 08:45 AM

**Contact:** Jill Ozuna

**Phone:** (712) 623-5127

**Meeting Location:** Montgomery County Courthouse  
 Supervisors Meeting Room Basement  
 105 E. Coolbaugh St.  
 Red Oak, IA 51566

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	6,629,357	0	6,629,357
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	365,280	0	365,280
<b>Net Current Property Tax</b>	4	6,264,077	0	6,264,077
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	24,700	0	24,700
Other County Taxes/TIF Tax Revenues	7	646,136	0	646,136
Intergovernmental	8	4,939,234	0	4,939,234
Licenses & Permits	9	13,850	0	13,850
Charges for Service	10	325,915	0	325,915
Use of Money & Property	11	67,371	0	67,371
Miscellaneous	12	74,941	0	74,941
Subtotal Revenue	13	12,356,224	0	12,356,224
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,095,000	0	1,095,000
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	13,451,224	0	13,451,224
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	3,862,266	92,500	3,954,766
Physical Health and Social Services	19	616,146	11,670	627,816
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	451,849	1,810	453,659
Roads & Transportation	22	4,798,713	204,000	5,002,713
Government Services to Residents	23	515,204	7,800	523,004
Administration	24	1,401,039	1,021,174	2,422,213
Nonprogram Current	25	0	0	0
Debt Service	26	1,069,791	100,000	1,169,791
Capital Projects	27	600,000	0	600,000
Subtotal Expenditures	28	13,315,008	1,438,954	14,753,962
Other Financing Uses:				
Operating Transfers Out	29	1,095,000	0	1,095,000
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	14,410,008	1,438,954	15,848,962
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-958,784	-1,438,954	-2,397,738
Beginning Fund Balance - July 1, 2022	33	5,622,696	0	5,622,696
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	3,593,368	-1,350,006	2,243,362
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	1,070,544	-88,948	981,596
Total Ending Fund Balance - June 30, 2023	40	4,663,912	-1,438,954	3,224,958

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**Explanation of Changes:** American Rescue Plan expenditures (Rev. received FY22), Multiple department Salary, FICA, IPERS, Group Insurance additional expenses, Tort Liability expenditure due to higher rates, additional expenditures for higher than budgeted medical examiner fees, SWI Juv. increase, Sheriff purchase of K-9 not budgeted for, rise in fuel costs, repair services (parts & labor). Additional payment to the general obligation bond 2018 from Capital Prjts fund balance per state auditor recommendation. Secondary Roads had additional expenditures from higher rates for Workers Comp, tort liability insurance, increase of fuel, repairs, and unanticipated plumbing costs, increases in renovation of office, truck barn and 2 shed roofs.