

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: OSCEOLA COUNTY County Number: 72

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

Meeting Date: 5/16/2023 Meeting Time: 09:00 AM Meeting Location: Osceola County Courthouse-Boardroom, 300 7th St., Sibley, IA 51249

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)
osceolacountyia.gov

County Telephone Number
 (712) 754-2241

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,968,250	4,711,425	5,085,056	-1.16
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	196,004	251,098	271,940	
Net Current Property Taxes	4	4,772,246	4,460,327	4,813,116	
Delinquent Property Tax Revenue	5	1,200	1,250	1,134	
Penalties, Interest & Costs on Taxes	6	4,000	6,000	23,040	
Other County Taxes/TIF Tax Revenues	7	698,609	662,759	801,572	-6.64
Intergovernmental	8	3,436,226	3,473,590	4,889,730	
Licenses & Permits	9	25,750	32,800	85,688	
Charges for Service	10	350,693	345,480	417,340	
Use of Money & Property	11	111,860	99,744	108,512	
Miscellaneous	12	98,042	41,969	160,865	
Subtotal Revenues	13	9,498,626	9,123,919	11,300,997	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,206,196	1,616,769	1,838,623	
Proceeds of Fixed Asset Sales	16	0	152,370	0	
Total Revenues & Other Sources	17	11,704,822	10,893,058	13,139,620	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	1,890,810	2,020,508	1,792,652	2.70
Physical Health and Social Services	19	312,627	390,706	310,009	0.42
Mental Health, ID & DD	20	0	0	92,633	
County Environment and Education	21	727,423	858,041	733,695	-0.43
Roads & Transportation	22	4,451,804	4,295,148	3,873,636	7.20
Government Services to Residents	23	415,957	388,789	369,161	6.15
Administration	24	1,515,115	1,260,201	1,163,310	14.12
Nonprogram Current	25	140,065	142,937	290,190	-30.53
Debt Service	26	632,125	353,625	344,875	35.39
Capital Projects	27	916,000	286,000	797,963	7.14
Subtotal Expenditures	28	11,001,926	9,995,955	9,768,124	
Other Financing Uses:					
Operating Transfers Out	29	2,206,196	1,616,769	1,838,623	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	13,208,122	11,612,724	11,606,747	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-1,503,300	-719,666	1,532,873	
Beginning Fund Balance - July 1,	33	8,146,481	8,866,147	7,333,274	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,305,277	5,930,052	6,425,108	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,337,904	2,216,429	2,441,039	
Total Ending Fund Balance - June 30,	40	6,643,181	8,146,481	8,866,147	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,005,757	Urban Areas:		4.98245	
Rural Only Levies*:	1,962,493	Rural Areas:		8.96058	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	560,626				
Utility Replacement Excise Tax:	111,323				

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

Administration-due to work comp/liability insurance increases; Debt Service- paying off the 2019 bond needed to complete Tyler Avenue project