

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
County Name: O'BRIEN COUNTY County Number: 71

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: O'Brien County Board of Supervisors' Room

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://obriencounty.iowa.gov>

County Telephone Number
 (712) 957-3225

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	8,721,014	8,117,646	7,633,270	6.89
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	181,600	201,807	337,885	
Net Current Property Taxes	4	8,539,414	7,915,839	7,295,385	
Delinquent Property Tax Revenue	5	105	113	634	
Penalties, Interest & Costs on Taxes	6	12,000	17,503	40,025	
Other County Taxes/TIF Tax Revenues	7	979,309	1,012,102	1,087,255	-5.09
Intergovernmental	8	5,862,503	5,952,515	6,358,403	
Licenses & Permits	9	114,500	114,500	161,171	
Charges for Service	10	654,400	642,500	729,901	
Use of Money & Property	11	433,740	672,963	767,754	
Miscellaneous	12	167,100	170,338	260,505	
Subtotal Revenues	13	16,763,071	16,498,373	16,701,033	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	5,282,905	5,310,869	4,955,127	
Proceeds of Fixed Asset Sales	16	10,000	35,000	41,922	
Total Revenues & Other Sources	17	22,055,976	21,844,242	21,698,082	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	5,169,141	5,071,586	4,384,285	8.58
Physical Health and Social Services	19	760,700	771,475	617,565	10.99
County Environment and Education	21	1,248,681	1,233,169	1,067,461	8.16
Roads & Transportation	22	8,995,384	7,019,859	5,910,282	23.37
Government Services to Residents	23	859,607	811,423	707,490	10.23
Administration	24	2,078,399	3,785,657	2,587,649	-10.38
Nonprogram Current	25	39,000	38,724	7,564	127.07
Debt Service	26	0	0	0	
Capital Projects	27	3,059,000	2,609,000	1,065,968	69.40
Subtotal Expenditures	28	22,209,912	21,340,893	16,348,264	
Other Financing Uses:					
Operating Transfers Out	29	5,282,905	5,310,869	4,955,127	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	27,492,817	26,651,762	21,303,391	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-5,436,841	-4,807,520	394,691	
Beginning Fund Balance - July 1,	33	11,475,383	16,282,903	15,888,212	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,335,371	9,002,292	12,950,348	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,703,171	2,473,091	3,332,555	
Total Ending Fund Balance - June 30,	40	6,038,542	11,475,383	16,282,903	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,427,925	Urban Areas: 3.70000			
Rural Only Levies*:	3,293,089				
Special District Levies*:	0				
TIF Tax Revenues:	0	Rural Areas: 6.57899			
Utility Replacement Excise Tax:	222,219	Any special district tax rates not included.			

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

Loss of revenue on Federal inmates due to required housing of the State inmates with no reimbursement and increased operating costs due to inflation