

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: SIOUX COUNTY County Number: 84

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

Meeting Date: 4/4/2023 Meeting Time: 09:00 AM Meeting Location: Sioux County Courthouse

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)
www.sioxcountyia.gov

County Telephone Number
 (712) 737-2216

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,751,864	9,521,227	10,565,876	0.88
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	1,627	
Less: Credits to Taxpayers	3	434,885	496,190	584,796	
Net Current Property Taxes	4	10,316,979	9,025,037	9,979,453	
Delinquent Property Tax Revenue	5	295	550	3,003	
Penalties, Interest & Costs on Taxes	6	57,300	59,800	69,685	
Other County Taxes/TIF Tax Revenues	7	2,600,036	2,360,944	2,313,844	6.00
Intergovernmental	8	8,064,762	8,602,330	12,914,697	
Licenses & Permits	9	36,750	19,500	22,340	
Charges for Service	10	1,023,755	1,019,985	1,263,832	
Use of Money & Property	11	442,299	227,399	265,783	
Miscellaneous	12	1,315,213	1,368,679	1,438,244	
Subtotal Revenues	13	23,857,389	22,684,224	28,270,881	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	4,238,744	5,073,086	4,435,366	
Proceeds of Fixed Asset Sales	16	4,250	4,250	7,145	
Total Revenues & Other Sources	17	28,100,383	27,761,560	32,713,392	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	6,193,272	5,495,818	5,060,778	10.62
Physical Health and Social Services	19	1,297,015	1,639,772	1,125,439	7.35
Mental Health, ID & DD	20	0	0	1,254,582	
County Environment and Education	21	2,573,510	2,568,508	1,900,799	16.36
Roads & Transportation	22	12,072,700	9,191,700	7,382,360	27.88
Government Services to Residents	23	1,485,210	1,477,034	1,269,848	8.15
Administration	24	3,648,015	3,413,565	2,771,488	14.73
Nonprogram Current	25	57,100	56,600	30,733	36.31
Debt Service	26	937,150	1,040,490	1,257,175	-13.66
Capital Projects	27	13,709,125	11,269,250	2,311,493	143.53
Subtotal Expenditures	28	41,973,097	36,152,737	24,364,695	
Other Financing Uses:					
Operating Transfers Out	29	4,238,744	5,073,086	4,435,366	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	46,211,841	41,225,823	28,800,061	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-18,111,458	-13,464,263	3,913,331	
Beginning Fund Balance - July 1,	33	23,635,077	37,099,340	33,186,009	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	5,523,619	23,635,077	37,099,340	
Total Ending Fund Balance - June 30,	40	5,523,619	23,635,077	37,099,340	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	9,272,945	
Rural Only Levies*:	1,478,919	Urban Areas: 4.13424
Special District Levies*:	0	Rural Areas: 5.40007
TIF Tax Revenues:	385,000	Any special district tax rates not included.
Utility Replacement Excise Tax:	114,406	

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