

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2021 - June 30, 2022
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: 3/26/2021 Meeting Time: 09:00 AM Meeting Location: Osceola County Courthouse Courtroom

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-gov-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 2021/2022	Re-Est 2020/2021	Actual 2019/2020	AVG Annual % CHG	
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	4,984,202	4,942,809	4,773,241	2.19
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	257,269	257,269	276,863	
Net Current Property Taxes	4	4,726,933	4,685,540	4,496,378	
Delinquent Property Tax Revenue	5	1,026	1,026	1,026	
Penalties, Interest & Costs on Taxes	6	8,000	17,581	9,636	
Other County Taxes/TIF Tax Revenues	7	832,495	857,063	446,155	36.60
Intergovernmental	8	3,362,978	3,550,748	3,557,582	
Licenses & Permits	9	22,100	29,550	37,625	
Charges for Service	10	342,048	347,148	385,899	
Use of Money & Property	11	110,204	143,355	184,177	
Miscellaneous	12	62,388	83,390	101,364	
Subtotal Revenues	13	9,468,172	9,715,401	9,219,842	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	759,165	
Operating Transfers In	15	1,802,430	1,717,162	1,472,768	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	11,270,602	11,432,563	11,451,775	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	1,837,545	1,962,056	1,714,774	3.52
Physical Health and Social Services	19	290,471	255,225	212,218	16.99
Mental Health, ID & DD	20	76,791	132,880	90,676	-7.97
County Environment and Education	21	719,785	1,020,747	2,530,049	-46.66
Roads & Transportation	22	3,955,148	4,219,766	5,082,804	-11.79
Government Services to Residents	23	339,782	318,740	315,976	3.70
Administration	24	1,291,937	1,516,866	959,439	16.04
Nonprogram Current	25	153,537	169,195	155,658	-0.68
Debt Service	26	344,975	353,725	1,330,381	-49.08
Capital Projects	27	566,000	56,000	16,112	492.70
Subtotal Expenditures	28	9,575,971	10,005,200	12,408,087	
Other Financing Uses:					
Operating Transfers Out	29	1,802,430	1,717,162	1,472,768	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	11,378,401	11,722,362	13,880,855	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
Beginning Fund Balance - July 1,	32	-107,799	-289,799	-2,429,080	
Increase (Decrease) in Reserves (GAAP Budgeting)	33	4,990,858	5,280,657	7,709,737	
Fund Balance - Nonspendable	34	0	0	0	
Fund Balance - Restricted	35	0	0	0	
Fund Balance - Committed	36	3,207,087	3,396,385	3,320,672	
Fund Balance - Assigned	37	0	0	0	
Fund Balance - Unassigned	38	0	0	20,000	
Fund Balance - Unassigned	39	1,675,972	1,594,473	1,939,985	
Total Ending Fund Balance - June 30,	40	4,883,059	4,990,858	5,280,657	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,010,967				
Rural Only Levies*:	1,973,235	Urban Areas:	5.06077		
Special District Levies*:	0	Rural Areas:	9.08200		
TIF Tax Revenues:	691,603	Any special district tax rates not included.			
Utility Replacement Excise Tax:	115,880				

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

Physical Health - Increase allocation to home health for additional Covid expenses; Administration-Increase in property and liability insurance; Capital Projects-Secondary road using local monies for bridge project