

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

OSCEOLA COUNTY
Fiscal Year July 1, 2022 - June 30, 2023

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

Meeting Date/Time: 10/11/2022 09:00 AM

Contact: Rochelle Van Tilburg

Phone: (712) 754-2241

Meeting Location: Osceola County Courthouse Board Room, 300 7th St. Sibley, IA 5124

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.

| REVENUES & OTHER FINANCING SOURCES | | Total Budget as Certified or Last Amended | Current Amendment | Total Budget After Current Amendment |
|--|----|---|-------------------|--------------------------------------|
| Taxes Levied on Property | 1 | 4,711,424 | 0 | 4,711,424 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | 0 |
| Less: Credits to Taxpayers | 3 | 246,142 | 0 | 246,142 |
| Net Current Property Tax | 4 | 4,465,282 | 0 | 4,465,282 |
| Delinquent Property Tax Revenue | 5 | 1,650 | 0 | 1,650 |
| Penalties, Interest & Costs on Taxes | 6 | 6,000 | 0 | 6,000 |
| Other County Taxes/TIF Tax Revenues | 7 | 658,760 | 0 | 658,760 |
| Intergovernmental | 8 | 3,487,884 | 0 | 3,487,884 |
| Licenses & Permits | 9 | 32,800 | 0 | 32,800 |
| Charges for Service | 10 | 345,480 | 0 | 345,480 |
| Use of Money & Property | 11 | 99,744 | 0 | 99,744 |
| Miscellaneous | 12 | 38,090 | 3,879 | 41,969 |
| Subtotal Revenue | 13 | 9,135,690 | 3,879 | 9,139,569 |
| Other Financing Sources: | | | | |
| General Long-Term Debt Proceeds | 14 | 0 | 0 | 0 |
| Operating Transfers In | 15 | 1,640,528 | 0 | 1,640,528 |
| Proceeds of Fixed Asset Sales | 16 | 0 | 152,370 | 152,370 |
| Total Revenues & Other Sources | 17 | 10,776,218 | 156,249 | 10,932,467 |
| EXPENDITURES & OTHER FINANCING USES | | | | |
| Operating: | | | | |
| Public Safety and Legal Services | 18 | 2,015,808 | 4,700 | 2,020,508 |
| Physical Health and Social Services | 19 | 386,827 | 3,879 | 390,706 |
| Mental Health, ID & DD | 20 | 0 | 0 | 0 |
| County Environment & Education | 21 | 699,921 | 158,120 | 858,041 |
| Roads & Transportation | 22 | 4,295,148 | 0 | 4,295,148 |
| Government Services to Residents | 23 | 340,933 | 47,856 | 388,789 |
| Administration | 24 | 1,198,490 | 58,481 | 1,256,971 |
| Nonprogram Current | 25 | 145,193 | 0 | 145,193 |
| Debt Service | 26 | 353,625 | 0 | 353,625 |
| Capital Projects | 27 | 286,000 | 0 | 286,000 |
| Subtotal Expenditures | 28 | 9,721,945 | 273,036 | 9,994,981 |
| Other Financing Uses: | | | | |
| Operating Transfers Out | 29 | 1,640,528 | 0 | 1,640,528 |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 |
| Total Expenditures & Other Uses | 31 | 11,362,473 | 273,036 | 11,635,509 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | -586,255 | -116,787 | -703,042 |
| Beginning Fund Balance - July 1, 2022 | 33 | 6,704,668 | 0 | 6,704,668 |
| Increase (Decrease) in Reserves (GAAP Budgeting) | 34 | 0 | 0 | 0 |
| Fund Balance - Nonspendable | 35 | 0 | 0 | 0 |
| Fund Balance - Restricted | 36 | 4,159,257 | 0 | 4,159,257 |
| Fund Balance - Committed | 37 | 0 | 0 | 0 |
| Fund Balance - Assigned | 38 | 0 | 0 | 0 |
| Fund Balance - Unassigned | 39 | 1,959,156 | -116,787 | 1,842,369 |
| Total Ending Fund Balance - June 30, 2023 | 40 | 6,118,413 | -116,787 | 6,001,626 |

Explanation of Changes: Deposition/Transcript/Membership Expenses (General Basic Fund, Service Area 1, Dept. 4 \$4,700); Opioid Lawsuit Proceeds (Local Government Opioid Abatement Fund, Service Area 3, Dept. 99 \$3,879); Economic Development Grant (General Basic Fund, Service Area 6, Dept. 99 \$152,370); Child Care Initiative (General Basic Fund, Service Area 6, Dept. 99 \$5,000); Trail Repairs (General Basic Fund, Service Area 6, Dept. 99 \$750); Salary Expense (General Basic Fund, Service Area 8, Dept. 3 \$18,750); Salary Expense (General Basic Fund, Service Area 8, Dept. 7 \$18,000); FICA/IPERS/Health Insurance Expenses (General Supplemental Fund, Service Area 8, Dept. 3 \$4,631); FICA/IPERS/Health Insurance Expenses (General Supplemental Fund, Service Area 8, Dept. 7 \$6,475); Educational/Training Expenses (General Basic Fund, Service Area 9, Dept. 1 - \$100) Salary Expense (General Basic Fund, Service Area 9, Dept. 2 \$18,750); Cement Work at Ambulance Garage (General Basic Fund, Service Area 9, Dept. 51 \$35,000); FICA/IPERS/Health Insurance Expenses (General Supplement Fund, Service Area 9, Dept. 2 \$4,631)