NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
Board of Supervisors of OSCEOLA COUNTY
Fiscal Year July 1, 2024 - June 30, 2025

The Board of Supervisors of OSCEOLA COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2025

Meeting Date/Time: 4/29/2025 08:50 AM	**Contact:** Rochelle Van Tilburg	**Phone:** (712) 754-2241

Meeting Location: Osceola County Courthouse Boardroom- 300 7th St, Sibley, IA 51249

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. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-gov-appeals.

REVENUES & OTHER FINANCING SOURCES		**Total Budget as Certified or Last Amended**	**Current Amendment**	**Total Budget After Current Amendment**
Taxes Levied on Property	1	5,109,306	0	5,109,306
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	187,380	0	187,380
Net Current Property Tax	4	4,921,926	0	4,921,926
Delinquent Property Tax Revenue	5	575	0	575
Penalties, Interest & Costs on Taxes	6	4,000	0	4,000
Other County Taxes/TIF Tax Revenues	7	687,157	0	687,157
Intergovernmental	8	4,131,060	1,951,000	6,082,060
Licenses & Permits	9	34,500	0	34,500
Charges for Service	10	401,990	0	401,990
Use of Money & Property	11	165,675	0	165,675
Miscellaneous	12	116,207	5,000	121,207
Subtotal Revenue	13	10,463,090	1,956,000	12,419,090
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	5,376,701	5,376,701
Operating Transfers In	15	2,012,058	150,600	2,162,658
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	12,475,148	7,483,301	19,958,449
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,139,775	56,100	2,195,875
Physical Health and Social Services	19	343,691	5,000	348,691
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	742,328	10,000	752,328
Roads & Transportation	22	6,140,052	2,167,366	8,307,418
Government Services to Residents	23	417,443	0	417,443
Administration	24	2,657,960	21,400	2,679,360
Nonprogram Current	25	138,521	0	138,521
Debt Service	26	213,975	150,600	364,575
Capital Projects	27	426,000	1,000,000	1,426,000
Subtotal Expenditures	28	13,219,745	3,410,466	16,630,211
Other Financing Uses:				
Operating Transfers Out	29	2,012,058	150,600	2,162,658
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	15,231,803	3,561,066	18,792,869
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,756,655	3,922,235	1,165,580
Beginning Fund Balance - July 1, 2024	33	8,505,799	0	8,505,799
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	5,918,968	-621,790	5,297,178
Fund Balance - Committed	37	0	4,376,701	4,376,701
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	-169,824	167,324	-2,500
Total Ending Fund Balance - June 30, 2025	40	5,749,144	3,922,235	9,671,379

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Explanation of Changes: Juvenile Services (General Supplemental Fund, Service Area 1, Dept. 61- $7,500); Salaries/Medical Supplies/Radio (EMS Fund, Service Area 1, Dept. 36 - $48,600); Avian Flu Grant(General Basic Fund, Service Area 3, Dept 23 - $5,000); Hawkeye Point Camping Fees/ Chemical & Grass/ Electric(General Basic Fund, Service Area 6, Dept 22. $10,000); Bridge Inspection/Bridges/Granular/Erosion Control/Equipment/New Bridge Construction/New Culvert Construction (Secondary Road Fund, Service Area 7, Dept. 20 $2,167,366) Legal Services/Publication Cost/Training (General Basic Fund, Service Area 9, Dept. 1-$10,500); Health Insurance Premium (General Supplemental Fund, Service Area 9, Dept. 1 - $5,900); Computer Upgrade(General Basic Fund, Service Area 9, Dept. 52 - $5,000); Jail Remodel Project (Jail Remodel Fund, Service Area 10, Dept. 51 - $1,000,000); Jail Remodel Bond Principal and Interest Payment(Jail Remodel P & I Fund, Service Area 10, Dept. 99 - $150,600); Transfer from General Basic Fund to Jail Remodel P & I Fund, Service Area 10, Dept. 98 - $150,600)