NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
Board of Supervisors of OSCEOLA COUNTY
Fiscal Year July 1, 2025 - June 30, 2026

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, 2026

Meeting Date/Time: 12/23/2025 09:00 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	5,726,271	0	5,726,271
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	190,322	0	190,322
Net Current Property Tax	4	5,535,949	0	5,535,949
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	11,000	0	11,000
Other County Taxes/TIF Tax Revenues	7	555,344	0	555,344
Intergovernmental	8	4,918,819	0	4,918,819
Licenses & Permits	9	34,500	0	34,500
Charges for Service	10	450,585	0	450,585
Use of Money & Property	11	206,705	0	206,705
Miscellaneous	12	61,297	0	61,297
Subtotal Revenue	13	11,774,199	0	11,774,199
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,725,121	0	1,725,121
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	13,499,320	0	13,499,320
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,286,390	13,680	2,300,070
Physical Health and Social Services	19	323,621	61,000	384,621
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	745,868	0	745,868
Roads & Transportation	22	4,577,258	300,000	4,877,258
Government Services to Residents	23	448,165	9,100	457,265
Administration	24	2,657,672	18,000	2,675,672
Nonprogram Current	25	51,636	0	51,636
Debt Service	26	620,825	0	620,825
Capital Projects	27	6,096,000	0	6,096,000
Subtotal Expenditures	28	17,807,435	401,780	18,209,215
Other Financing Uses:				
Operating Transfers Out	29	1,725,121	0	1,725,121
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	19,532,556	401,780	19,934,336
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-6,033,236	-401,780	-6,435,016
Beginning Fund Balance - July 1, 2025	33	12,160,760	0	12,160,760
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	4,299,775	0	4,299,775
Fund Balance - Committed	37	107,417	0	107,417
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	1,720,332	-401,780	1,318,552
Total Ending Fund Balance - June 30, 2026	40	6,127,524	-401,780	5,725,744

Explanation of Changes: Office Supplies/Training/Software License (General Basic Fund, Service Area 1, Dept. 04 - $7,680); Training (County Attorney Incentive Fund, Service Area 1, Dept. 04 - $ 6,000); Adult Conservatorship (General Basic Fund, Service Area 3, Dept.99 - $ 5,000); Substance Abuse Services (General Supplemental Fund, Service Area 3, Dept. 99 - $2,000); LifePak/Lucas(Local Government Opioid Abatement Fund, Service Area 3, Dept. 36- $50,000); Medical Supplies (Local Government Opioid Abatement Fund, Service Area 3, Dept. 99 - $ 4,000); Bridge Repair carry over from 2024 Flood Erosion(Secondary Road Fund, Service Area 7, Dept. 20 - $300,000); Special Election Expenses (General Supplemental Fund, Service Area 8, Dept. 2 - $9,100); Tort Liability (General Supplemental Fund, Service Area 9, Dept. 99 -$ 18,000)