NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
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: 4/28/2026 Meeting Time: 09:00 AM Meeting Location: Osceola County Courthouse Boardroom- 300 7th St., Sibley, IA 51249
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.osceolacountyia.gov

County Telephone Number
(712) 754-2241

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	6,012,123	5,726,271	5,125,539	8.30
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	196,241	196,241	187,816	
Net Current Property Taxes	4	5,815,882	5,530,030	4,937,723	
Delinquent Property Tax Revenue	5	0	0	59	
Penalties, Interest & Costs on Taxes	6	11,000	11,000	22,123	
Other County Taxes/TIF Tax Revenues	7	407,960	555,344	677,317	-22.39
Intergovernmental	8	3,750,619	4,924,738	4,620,418	
Licenses & Permits	9	54,500	34,500	61,883	
Charges for Service	10	500,445	450,585	456,898	
Use of Money & Property	11	214,215	206,705	331,634	
Miscellaneous	12	211,297	61,297	151,694	
Subtotal Revenues	13	10,965,918	11,774,199	11,259,749	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	5,416,701	
Operating Transfers In	15	1,793,318	1,725,121	2,034,208	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	12,759,236	13,499,320	18,710,658	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,264,883	2,286,390	2,004,920	6.29
Physical Health and Social Services	19	338,952	323,621	256,896	14.87
County Environment and Education	21	747,500	745,868	709,468	2.65
Roads & Transportation	22	4,817,050	4,577,258	7,003,448	-17.07
Government Services to Residents	23	389,808	448,165	383,517	0.82
Administration	24	2,090,640	2,724,641	1,699,744	10.90
Nonprogram Current	25	48,753	51,636	127,020	-38.05
Debt Service	26	622,725	620,825	480,256	13.87
Capital Projects	27	2,641,000	4,631,907	831,073	78.26
Subtotal Expenditures	28	13,961,311	16,410,311	13,496,342	
Other Financing Uses:					
Operating Transfers Out	29	1,793,318	1,725,121	2,034,208	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	15,754,629	18,135,432	15,530,550	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-2,995,393	-4,636,112	3,180,108	
Beginning Fund Balance - July 1,	33	8,651,808	13,287,920	10,107,812	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,077,986	6,533,758	10,117,933	
Fund Balance - Committed	37	20,000	20,000	884,311	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,558,429	2,098,050	2,285,676	
Total Ending Fund Balance - June 30,	40	5,656,415	8,651,808	13,287,920	

Proposed property taxation by type:	Proposed tax rates per $1,000 taxable valuation:
Countywide Levies*: 3,889,765	
Rural Only Levies*: 2,122,358	Urban Areas: 5.58323
Special District Levies*: 0	Rural Areas: 9.26081
TIF Tax Revenues: 297,921	Any special district tax rates not included.
Utility Replacement Excise Tax: 82,785	

Explanation of any significant items in the budget or additional virtual meeting information:
Due to increased liability insurance premiums, unfunded state mandates, jail remodel finalization, and splitting the PCC revenues between the general basic fund and medical emergency services fund.