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: 5/22/2026 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	2,300,070	46,508	2,346,578
Physical Health and Social Services	19	384,621	0	384,621
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	745,868	0	745,868
Roads & Transportation	22	4,877,258	0	4,877,258
Government Services to Residents	23	457,265	2,120	459,385
Administration	24	2,675,672	85,760	2,761,432
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	18,209,215	134,388	18,343,603
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	19,934,336	134,388	20,068,724
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-6,435,016	-134,388	-6,569,404
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	1,318,552	-134,388	1,184,164
Total Ending Fund Balance - June 30, 2026	40	5,725,744	-134,388	5,591,356

Explanation of Changes: Attorney Service with Lyon County/Phone Service/Subscription Invoices (General Basic Fund, Service Area 1, Dept. 04 -$5,008); Autopsy Expenses (General Basic Fund, Service Area 1, Dept. 28 - $5,000); PCC Billing (General Basic Fund, Service Area 1, Dept. 36 - $14,000); Fuel Cost/Wages/Medical Supplies (EMS Levy Fund, Service Area 1, Dept. 36 - $22,500); SO Special Election (General Supplemental Fund, Service Area 8, Dept. 02 - $1,790); Insurance Premium(General Supplemental Fund, Service Area 8, Dept. 07 - $330); Office Supplies/Amicus Brief/Legal Service (General Basic Fund, Service Area 9, Dept. 01-$3,700); Passport Envelopes/Postage/Code Books/Office Assistance (General Basic Fund, Service Area 9, Dept. 02 -$ 4,060); Jail Remodel (Rescue America Fund, Service Area 9, Dept. 51-$67,000); Firewall (General Basic Fund, Service Area 9, Dept. 52 - $11,000)