Resolution#29-25/26
FY'26/27 Budget Appropriations

WHEREAS, it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2026, in accordance with Chapter 331.434(6), Code of Iowa,

NOW, THEREFORE, be it resolved by the Board of Supervisors of Osceola County, Iowa, as follows:

Section 1. The amount itemized by fund and by department of office on the attached Exhibit "A" are hereby appropriated from the resources of each fund so itemized, to the department or officer listed in the first column of the same line.

Section 2. The amount itemized by fund and by service area on the attached Exhibit "B" are hereby appropriated from the resources of each fund so itemized, to the service area listed on the first column of the same line.

Section 3. Subject to the provisions of other county procedures and regulations and applicable state law, the appropriations authorized in Sections 1 & 2 shall constitute authorization for the department or officer listed to make expenditures or incur obligations from the itemized fund, effective July 1, 2026.

Section 4. In accordance with Section 331.437 of the Code of Iowa, no department or officer shall expend or contract to expend any money or incur any liability or enter into any contract which by its terms involves the expenditures of money for any purpose in excess of the amount appropriated pursuant to the resolution.

Section 5. If at any time during the 2026/2027 budget year the Auditor shall ascertain that the available resources of a fund for that year will be less than said fund's total appropriations, he/she shall immediately inform the Board and recommend appropriate corrective action.

Section 6. The Auditor shall establish separate accounts for the appropriations authorized in Sections 1 and 2, each of which account shall indicate the amount of the appropriation, the amounts charged thereto, and the unencumbered balance. The Auditor shall report the status of such accounts to the applicable departments monthly during the 2026/2027 budget year.

Section 7. All appropriations authorized pursuant to the resolution lapse at the close of business June 30, 2027.

Exhibit "A"

Department Name & #	Gen.Basic & GenSupp	Rural Basic	Sec. Roads	Other
Board of Superv.-01	287,027			
Auditor-02	360,676			
Treasurer-03	247,139			2,000
Co. Atty.-04	324,393			
Sheriff-05	356,070	205,121		4,000
Court-06	16,550			
Recorder-07	181,995			3,500
Co.Engineer-20			5,417,050	
Veteran Affairs-21	51,285			
Conservation-22	529,995			20,000
Health Board-23	189,490			
Weed Comm.-24		6,155		
Social Serv-25	13,544			
Med.Examiner-28	22,172			
Co.Libraries-33		64,000		
Ambulance-36	56,050			385,775
Sanitarian		47,392		
Courthouse-51	1,014,450			2,000,000
Data Proc.-52	139,500			
Juvenile Prob-61	49,000			

Operating Trans.-98	136,948	1,407,202		249,168
Non-Dept.-99	758,147	5,492		1,203,343
Total	**4,734,431**	**1,735,362**	**5,417,050**	**3,867,786**

Total of all Departments: $15,754,629

Exhibit "B"

# Name of Service Area	General	Special Revenue	Debt Service	Budget Total
#1-Public Safety	1,146,622	1,118,261		2,264,883
#3-Ph.Hlth/Soc.Ser	281,060	57,892		338,952
#6-Co.Environ/Educ.	674,845	72,655		747,500
#7-Roads & Transportation		4,817,050		4,817,050
#8-Govt. Serv. to Residents	383,316	6,492		389,808
#9-Administration	2,090,640			2,090,640
#10-Non Program		48,753		48,753
Debt Service			622,725	622,725
Capital Projects	21,000	2,620,000		2,641,000
Operating Transfer	136,948	1,656,370		1,793,318
Total	**4,734,431**	**10,397,473**	**622,725**	**15,754,629**

WHEREUPON, the motion to adopt the foregoing resolution was put to a roll call vote as follows:

Aye- Schulte, Loring, VandeHuf, Deber, Helmers

Nay- None

Resolution#29 -25/26 is approved and adopted this 23rd June, 2026.

Chairman, Osceola County Board of Supervisors

Rochelle VanDellen

County Auditor

(Form 701B-R; 638R)

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025	
Taxes Levied on Property	1	3,175,508	2,434,269		402,346		6,012,123	5,726,271	5,125,539	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	105,861	76,690		13,690		196,241	196,241	187,816	3
Net Current Property Taxes	4	3,069,647	2,357,579		388,656		5,815,882	5,530,030	4,937,723	4
Delinquent Property Tax Revenue	5	0	0		0		0	0	59	5
Penalties, Interest & Costs on Taxes	6	11,000					11,000	11,000	22,123	6
Other County Taxes/TIF Tax Revenues	7	69,512	332,952	0	5,496	0	407,960	555,344	677,317	7
Intergovernmental	8	270,136	3,466,793	0	13,690	0	3,750,619	4,924,738	4,620,418	8
Licenses & Permits	9	0	54,500	0	0	0	54,500	34,500	61,883	9
Charges for Service	10	349,345	151,100	0	0	0	500,445	450,585	456,898	10
Use of Money & Property	11	200,575	13,640	0	0	0	214,215	206,705	331,634	11
Miscellaneous	12	47,797	163,500	0	0	0	211,297	61,297	151,694	12
Subtotal Revenues	13	4,018,012	6,540,064	0	407,842	0	10,965,918	11,774,199	11,259,749	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	5,416,701	14
Operating Transfers In	15	136,948	1,407,202	0	249,168	0	1,793,318	1,725,121	2,034,208	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	0	16
Total Revenues & Other Sources	17	4,154,960	7,947,266	0	657,010	0	12,759,236	13,499,320	18,710,658	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	1,146,622	1,118,261			0	2,264,883	2,286,390	2,004,920	18
Physical Health and Social Services	19	281,060	57,892			0	338,952	323,621	256,896	19
County Environment and Education	21	674,845	72,655			0	747,500	745,868	709,468	21
Roads & Transportation	22	0	4,817,050			0	4,817,050	4,577,258	7,003,448	22
Government Services to Residents	23	383,316	6,492			0	389,808	448,165	383,517	23
Administration	24	2,090,640	0			0	2,090,640	2,724,641	1,699,744	24
Nonprogram Current	25	0	48,753			0	48,753	51,636	127,020	25
Debt Service	26	0	0		622,725	0	622,725	620,825	480,256	26
Capital Projects	27	21,000	2,620,000	0		0	2,641,000	4,631,907	831,073	27
Subtotal Expenditures	28	4,597,483	8,741,103	0	622,725	0	13,961,311	16,410,311	13,496,342	28
Other Financing Uses:										
Operating Transfers Out	29	136,948	1,656,370	0	0	0	1,793,318	1,725,121	2,034,208	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	4,734,431	10,397,473	0	622,725	0	15,754,629	18,135,432	15,530,550	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-579,471	-2,450,207	0	34,285	0	-2,995,393	-4,636,112	3,180,108	32
Beginning Fund Balance - July 1, 2026	33	2,577,287	6,051,586	0	22,935	0	8,651,808	13,287,920	10,107,812	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	419,387	3,601,379	0	57,220	0	4,077,986	6,533,758	10,117,933	36
Fund Balance - Committed	37	20,000	0	0	0	0	20,000	20,000	884,311	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	1,558,429	0	0	0	0	1,558,429	2,098,050	2,285,676	39
Total Ending Fund Balance - June 30,	40	1,997,816	3,601,379	0	57,220	0	5,656,415	8,651,808	13,287,920	40

Proposed tax rate per $1,000 valuation for County purposes: 5.58323 urban areas; 9.26081 rural areas; Any special district rates excluded.

Date: 06/15/26
Time: 02:48 PM
Form 701B-R

Osceola County - Accounting
Proposed Expenditures - Summary by Department and Fund

Program: AA28040

		General Fund			Special Revenue Funds						Totals		
		GENERAL BASIC (A)	GENERAL SUPPLEMNTL (B)	MH-DD SERVICES FUND (C)	RURAL SERVICES BASIC (D)	RURAL SERVICES SUPPLEMNTL (E)	SECONDARY ROADS (F)	OTHER (G)	ALL CAPITAL PROJECTS (H)	ALL DEBT SERVICE (I)	ALL EXPENDABLE TRUSTS (J)	Budget 2026/2027	Re-Estimated 2025/2026	Actual 2024/2025
01	Board of Supervisors	186,670	100,357									287,027	261,012	252,504
02	Auditor	111,914	248,762									360,676	359,512	313,592
03	Treasurer	192,061	55,078									247,139	280,528	264,061
04	County Attorney	249,057	75,336					2,000				326,393	312,775	206,689
05	Sheriff	259,270	96,800		205,121			4,000				565,191	554,665	426,739
06	Court Fund	2,500	14,050									16,550	14,098	10,533
07	Recorder	139,029	42,966					3,500				185,495	182,847	169,446
20	County Engineer						5,417,050					5,417,050	6,432,258	7,009,231
21	Veterans Affairs	47,003	4,282									51,285	50,431	42,710
22	Conservation Board	435,861	94,134					20,000				549,995	551,630	697,045
23	Health Board	189,490										189,490	193,860	168,191
24	Weed Commission				6,155							6,155	6,155	5,931
25	Social Services	12,836	708									13,544	13,404	7,957
28	Medical Examiner	22,000	172									22,172	21,379	21,427
33	County Library				64,000							64,000	62,000	62,000
36	Ambulance	56,050						385,775				441,825	530,221	458,530
38	Sanitarian				47,392							47,392	46,794	27,468
51	Courthouse	993,146	21,304					2,000,000				3,014,450	4,424,193	1,461,620
52	Data Processing	139,500										139,500	169,450	103,437
61	Juvenile Probations	5,000	44,000									49,000	29,000	47,458
98	Operating Transfer	136,948			1,407,202			249,168				1,793,318	1,725,121	2,058,170
99	Nondepartmental	570,027	188,120		5,492			1,203,343				1,966,982	1,914,099	1,699,757
	Report Total *******	3,748,362	986,069		1,735,362		5,417,050	3,867,786				15,754,629	18,135,432	15,514,496