

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**Fiscal Year July 1, 2022 - June 30, 2023****County Name: KOSSUTH COUNTY County Number: 55**

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 3/15/2022 Meeting Time: 08:30 AM Meeting Location: Kossuth County Board Room 114 W. State Street Algona, Iowa 50511

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-gov-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)

<https://kossuthcounty.iowa.gov>

County Telephone Number

(515) 295-2718

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	9,443,995	9,483,629	9,563,915	-0.63
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	482,850	518,214	520,539	
Net Current Property Taxes	4	8,961,145	8,965,415	9,043,376	
Delinquent Property Tax Revenue	5	0	1,700	90,041	
Penalties, Interest & Costs on Taxes	6	22,000	22,500	79,996	
Other County Taxes/TIF Tax Revenues	7	1,826,178	1,735,142	1,989,602	-4.19
Intergovernmental	8	7,764,128	7,539,295	10,957,608	
Licenses & Permits	9	26,150	26,150	23,747	
Charges for Service	10	664,850	631,750	763,560	
Use of Money & Property	11	172,452	177,552	215,945	
Miscellaneous	12	70,020	126,250	244,741	
Subtotal Revenues	13	19,506,923	19,225,754	23,408,616	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	33,250	32,250	30,481	
Operating Transfers In	15	2,988,591	2,990,572	2,783,537	
Proceeds of Fixed Asset Sales	16	15,000	15,000	11,986	
Total Revenues & Other Sources	17	22,543,764	22,263,576	26,234,620	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	5,328,500	4,398,240	3,781,089	18.71
Physical Health and Social Services	19	346,174	394,504	323,419	3.46
Mental Health, ID & DD	20	0	605,202	543,549	
County Environment and Education	21	1,316,756	1,251,244	1,201,876	4.67
Roads & Transportation	22	11,375,778	9,317,400	7,115,900	26.44
Government Services to Residents	23	1,006,269	1,013,178	921,231	4.51
Administration	24	3,084,749	3,858,693	2,666,153	7.56
Nonprogram Current	25	64,394	57,446	66,535	-1.62
Debt Service	26	0	0	0	
Capital Projects	27	4,497,295	3,335,500	1,957,298	51.58
Subtotal Expenditures	28	27,019,915	24,231,407	18,577,050	
Other Financing Uses:					
Operating Transfers Out	29	2,988,591	2,990,572	2,783,537	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	30,008,506	27,221,979	21,360,587	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-7,464,742	-4,958,403	4,874,033	
Beginning Fund Balance - July 1,	33	13,944,363	18,902,766	14,028,733	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,673,204	11,130,433	13,882,118	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	27,322	32,322	37,322	
Fund Balance - Unassigned	39	779,095	2,781,608	4,983,326	
Total Ending Fund Balance - June 30,	40	6,479,621	13,944,363	18,902,766	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,466,859				
Rural Only Levies*:	1,977,136	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	133,000	Any special district tax rates not included.			
Utility Replacement Excise Tax:	536,942				

Explanation of any significant items in the budget or additional virtual meeting information:

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Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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