

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/23/2024 Meeting Time: 08:30 AM Meeting Location: Board of Supervisors Meeting Room, Kossuth County Courthouse, 114 W. State Street, Algona, IA 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-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)
<https://kossuthcounty.iowa.gov>

County Telephone Number
 (515) 295-2718

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	11,550,097	10,855,014	9,428,692	10.68
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	352,136	362,149	483,689	
Net Current Property Taxes	4	11,197,961	10,492,865	8,945,003	
Delinquent Property Tax Revenue	5	0	0	2,608	
Penalties, Interest & Costs on Taxes	6	24,000	22,000	48,821	
Other County Taxes/TIF Tax Revenues	7	1,921,086	1,909,738	1,844,056	2.07
Intergovernmental	8	8,212,691	7,942,120	8,540,799	
Licenses & Permits	9	41,000	21,100	65,613	
Charges for Service	10	1,315,822	1,373,200	716,184	
Use of Money & Property	11	444,135	572,452	273,926	
Miscellaneous	12	144,641	150,000	435,385	
Subtotal Revenues	13	23,301,336	22,483,475	20,872,395	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	35,842	32,517	43,813	
Operating Transfers In	15	3,781,126	2,899,910	3,069,032	
Proceeds of Fixed Asset Sales	16	30,000	30,000	23,665	
Total Revenues & Other Sources	17	27,148,304	25,445,902	24,008,905	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	6,460,836	6,951,895	5,028,637	13.35
Physical Health and Social Services	19	340,626	344,786	277,427	10.81
County Environment and Education	21	1,093,419	1,316,882	1,325,777	-9.18
Roads & Transportation	22	10,059,450	12,902,762	10,766,217	-3.34
Government Services to Residents	23	1,063,907	1,137,146	952,555	5.68
Administration	24	3,725,112	3,711,789	3,064,886	10.25
Nonprogram Current	25	71,032	67,419	63,544	5.73
Debt Service	26	0	0	0	
Capital Projects	27	2,230,000	3,012,295	4,447,285	-29.19
Subtotal Expenditures	28	25,044,382	29,444,974	25,926,328	
Other Financing Uses:					
Operating Transfers Out	29	3,781,126	2,899,910	3,069,032	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	28,825,508	32,344,884	28,995,360	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-1,677,204	-6,898,982	-4,986,455	
Beginning Fund Balance - July 1,	33	9,004,495	15,903,477	20,889,932	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,393,210	7,017,899	12,391,447	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	33,358	38,358	43,358	
Fund Balance - Unassigned	39	1,900,723	1,948,238	3,468,672	
Total Ending Fund Balance - June 30,	40	7,327,291	9,004,495	15,903,477	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:					
	9,603,670				
Rural Only Levies*:		Urban Areas:			
	1,946,427	5.85000			
Special District Levies*:		Rural Areas:			
	0	7.39902			
TIF Tax Revenues:		Any special district tax rates not included.			
	143,368				
Utility Replacement Excise Tax:					
	599,201				

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

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