

**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](http://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
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	12,617,171	10,855,014	9,428,692	15.68
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	12,265,035	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	1,974,132	1,909,738	1,844,056	3.47
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	172,452	273,926	
Miscellaneous	12	144,641	150,000	435,385	
<b>Subtotal Revenues</b>	13	24,421,456	22,083,475	20,872,395	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	35,842	32,517	43,813	
Operating Transfers In	15	3,107,826	2,899,910	3,069,032	
Proceeds of Fixed Asset Sales	16	30,000	30,000	23,665	
<b>Total Revenues &amp; Other Sources</b>	17	27,595,124	25,045,902	24,008,905	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	6,544,836	6,951,895	5,028,637	14.08
Physical Health and Social Services	19	348,126	344,786	277,427	12.02
County Environment and Education	21	1,120,419	1,316,882	1,325,777	-8.07
Roads & Transportation	22	10,369,100	12,902,762	10,766,217	-1.86
Government Services to Residents	23	1,087,907	1,137,146	952,555	6.87
Administration	24	3,817,444	3,711,789	3,064,886	11.60
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
<b>Subtotal Expenditures</b>	28	25,588,864	29,444,974	25,926,328	
Other Financing Uses:					
Operating Transfers Out	29	3,107,826	2,899,910	3,069,032	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	28,696,690	32,344,884	28,995,360	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>					
	32	-1,101,566	-7,298,982	-4,986,455	
Beginning Fund Balance - July 1,	33	8,604,495	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	5,496,091	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	1,973,480	1,548,238	3,468,672	
<b>Total Ending Fund Balance - June 30,</b>	40	7,502,929	8,604,495	15,903,477	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:					
	10,670,744				
Rural Only Levies*:		Urban Areas:			
	1,946,427	6.50000			
Special District Levies*:		Rural Areas:			
	0	8.04902			
TIF Tax Revenues:		Any special district tax rates not included.			
	143,368				
Utility Replacement Excise Tax:					
	652,247				

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

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