

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET				
KOSSUTH COUNTY				
Fiscal Year July 1, 2023 - June 30, 2024				
The KOSSUTH COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024				
Meeting Date/Time: 5/21/2024 08:30 AM		Contact: Tammy Eden	Phone: (515) 295-2718	
Meeting Location: Kossuth County Board of Supervisors Meeting Room, 114 W. State Street, Algona, Iowa 50511				
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	10,855,014	0	10,855,014
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	362,149	0	362,149
Net Current Property Tax	4	10,492,865	0	10,492,865
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	22,000	0	22,000
Other County Taxes/TIF Tax Revenues	7	1,909,738	0	1,909,738
Intergovernmental	8	7,952,120	0	7,952,120
Licenses & Permits	9	21,100	0	21,100
Charges for Service	10	1,373,200	0	1,373,200
Use of Money & Property	11	172,452	400,000	572,452
Miscellaneous	12	140,000	0	140,000
Subtotal Revenue	13	22,083,475	400,000	22,483,475
Other Financing Sources:				
General Long-Term Debt Proceeds	14	32,517	0	32,517
Operating Transfers In	15	2,899,910	0	2,899,910
Proceeds of Fixed Asset Sales	16	30,000	0	30,000
Total Revenues & Other Sources	17	25,045,902	400,000	25,445,902
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	6,952,472	12,300	6,964,772
Physical Health and Social Services	19	344,786	0	344,786
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,316,882	1	1,316,883
Roads & Transportation	22	12,902,762	0	12,902,762
Government Services to Residents	23	1,137,146	45,125	1,182,271
Administration	24	3,711,789	25,840	3,737,629
Nonprogram Current	25	67,419	0	67,419
Debt Service	26	0	0	0
Capital Projects	27	3,012,295	0	3,012,295
Subtotal Expenditures	28	29,445,551	83,266	29,528,817
Other Financing Uses:				
Operating Transfers Out	29	2,899,910	150,000	3,049,910
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	32,345,461	233,266	32,578,727
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-7,299,559	166,734	-7,132,825
Beginning Fund Balance - July 1, 2023	33	13,187,669	0	13,187,669
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	5,157,788	-195,126	4,962,662
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	30,444	0	30,444
Fund Balance - Unassigned	39	699,878	361,860	1,061,738
Total Ending Fund Balance - June 30, 2024	40	5,888,110	166,734	6,054,844
Explanation of Changes: Revenue: Increase in Interest Earned on Investments. Expense: Postage Increase for HF 718, LATCF Funds used for Election Equipment, Increase in Court Expenses, ARPA Funds used for Courthouse Chiller, and an Increase in LOST Funds to be transferred,				