

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
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: 4/21/2026 Meeting Time: 08:30 AM Meeting Location: Kossuth County Board of Supervisors Meeting 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-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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	12,807,111	12,064,066	11,545,113	5.32
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	358,284	459,845	344,272	
Net Current Property Taxes	4	12,448,827	11,604,221	11,200,841	
Delinquent Property Tax Revenue	5	0	0	41	
Penalties, Interest & Costs on Taxes	6	20,500	19,000	59,398	
Other County Taxes/TIF Tax Revenues	7	2,971,517	2,511,728	1,989,594	22.21
Intergovernmental	8	8,578,313	8,670,472	8,905,460	
Licenses & Permits	9	53,550	53,500	45,301	
Charges for Service	10	1,539,240	1,502,100	1,463,961	
Use of Money & Property	11	538,955	566,164	888,124	
Miscellaneous	12	601,766	169,351	483,312	
Subtotal Revenues	13	26,752,668	25,096,536	25,036,032	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	6,015,941	536,788	146,701	
Operating Transfers In	15	3,923,136	3,886,937	4,355,416	
Proceeds of Fixed Asset Sales	16	30,000	15,000	1,543	
Total Revenues & Other Sources	17	36,721,745	29,535,261	29,539,692	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	7,452,392	7,139,830	5,759,017	13.76
Physical Health and Social Services	19	389,575	381,945	284,028	17.12
County Environment and Education	21	2,260,975	1,766,490	1,197,749	37.39
Roads & Transportation	22	11,071,500	11,214,405	9,084,761	10.39
Government Services to Residents	23	1,138,911	1,109,726	940,144	10.06
Administration	24	4,089,451	3,909,174	3,451,474	8.85
Nonprogram Current	25	82,260	74,597	69,582	8.73
Debt Service	26	0	0	0	
Capital Projects	27	9,182,294	1,314,000	1,469,551	149.97
Subtotal Expenditures	28	35,667,358	26,910,167	22,256,306	
Other Financing Uses:					
Operating Transfers Out	29	3,923,136	3,886,937	4,355,416	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	39,590,494	30,797,104	26,611,722	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-2,868,749	-1,261,843	2,927,970	
Beginning Fund Balance - July 1,	33	17,212,498	18,474,341	15,546,371	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	10,300,739	12,954,782	14,043,463	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	37,969	42,969	47,969	
Fund Balance - Unassigned	39	4,005,041	4,214,747	4,382,909	
Total Ending Fund Balance - June 30,	40	14,343,749	17,212,498	18,474,341	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	10,706,922	Urban Areas:		5.81442	
Rural Only Levies*:	2,100,189	Rural Areas:		7.30343	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	1,015,941				
Utility Replacement Excise Tax:					

695,542

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