

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

Board of Supervisors of KOSSUTH COUNTY
Fiscal Year July 1, 2025 - June 30, 2026

The Board of Supervisors of KOSSUTH COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2026

Meeting Date/Time: 5/19/2026 08:30 AM

Contact: Tammy Eden

Phone: (515) 295-2718

Meeting Location: Board of Supervisors Meeting Room
Kossuth County Courthouse
114 W. State St., Algona, IA 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	12,064,066	0	12,064,066
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	459,845	0	459,845
Net Current Property Tax	4	11,604,221	0	11,604,221
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	19,000	0	19,000
Other County Taxes/TIF Tax Revenues	7	2,511,728	0	2,511,728
Intergovernmental	8	8,670,472	0	8,670,472
Licenses & Permits	9	53,500	0	53,500
Charges for Service	10	1,502,100	0	1,502,100
Use of Money & Property	11	466,164	0	466,164
Miscellaneous	12	169,351	0	169,351
Subtotal Revenue	13	24,996,536	0	24,996,536
Other Financing Sources:				
General Long-Term Debt Proceeds	14	536,788	0	536,788
Operating Transfers In	15	3,886,937	0	3,886,937
Proceeds of Fixed Asset Sales	16	15,000	0	15,000
Total Revenues & Other Sources	17	29,435,261	0	29,435,261
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	7,139,830	40,000	7,179,830
Physical Health and Social Services	19	347,754	33,452	381,206
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,741,490	25,000	1,766,490
Roads & Transportation	22	11,214,405	0	11,214,405
Government Services to Residents	23	1,109,726	0	1,109,726
Administration	24	3,909,174	40,000	3,949,174
Nonprogram Current	25	74,597	0	74,597
Debt Service	26	0	0	0
Capital Projects	27	2,614,000	12,000	2,626,000
Subtotal Expenditures	28	28,150,976	150,452	28,301,428
Other Financing Uses:				
Operating Transfers Out	29	3,886,937	0	3,886,937
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	32,037,913	150,452	32,188,365
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,602,652	-150,452	-2,753,104
Beginning Fund Balance - July 1, 2025	33	13,923,649	0	13,923,649
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	8,037,957	-51,452	7,986,505
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	35,042	0	35,042
Fund Balance - Unassigned	39	3,247,998	-99,000	3,148,998
Total Ending Fund Balance - June 30, 2026	40	11,320,997	-150,452	11,170,545

Explanation of Changes: Use of Opioid Settlement Funds, Carry-over of Fair Ground Allocation Funds, Pipeline & Solar Ordinances, Conservation Reserve, Autopsy, Ambulance Equipment/Supplies/Training, and Audit Fees