

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year 2009/2010 County budget as follows:

Meeting Date: March 2, 2009	Meeting Time: 1:00 P.M.	Meeting Location: Kossuth County Assembly Room
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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.

Average annual percentage changes between FY2007/2008 Actual and FY2009/2010 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 FY2009/2010 Budget amounts, but having no FY2007/2008 Actual amounts, are designated "NEW".

County Web Site (if available): <a href="http://www.co.kossuth.ia.us">www.co.kossuth.ia.us</a>	County Telephone Number: 515-295-2718
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Iowa Department of Management Form 630 (Publish) (01/24/2009)	Budget 2009/2010	Re-estimated 2008/2009	Actual 2007/2008	Average Annual % Change	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property*	1	7,688,567	7,200,562	6,875,467	5.75%
Less: Uncollected Delinquent Taxes - Levy Year	2	3,000	3,000	2,100	
Less: Credits to Taxpayers	3	407,900	412,700	436,037	
Net Current Property Taxes	4	7,277,667	6,784,862	6,437,330	
Delinquent Property Tax Revenue	5	0	0	649	
Penalties, Interest & Costs on Taxes	6	32,100	32,100	40,210	
Other County Taxes/TIF Tax Revenues	7	997,232	1,035,686	1,061,497	-3.07%
Intergovernmental	8	6,845,477	6,480,286	6,084,959	
Licenses & Permits	9	8,550	6,650	29,922	
Charges for Service	10	607,942	597,031	650,553	
Use of Money & Property	11	287,734	263,790	516,934	
Miscellaneous	12	177,605	189,755	276,929	
<b>Subtotal Revenues</b>	<b>13</b>	<b>16,234,307</b>	<b>15,390,160</b>	<b>15,098,983</b>	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	2,855,975	2,170,048	2,185,932	
Proceeds of Fixed Asset Sales	16	10,000	10,000	11,410	
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>19,100,282</b>	<b>17,570,208</b>	<b>17,296,325</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	2,664,902	2,554,030	2,354,592	6.39%
Physical Health and Social Services	19	452,598	464,750	343,274	14.82%
Mental Health, MR & DD	20	2,351,496	2,307,145	2,085,341	6.19%
County Environment and Education	21	842,347	791,594	771,162	4.51%
Roads & Transportation	22	6,125,000	6,035,000	5,816,924	2.61%
Government Services to Residents	23	721,080	673,395	625,133	7.40%
Administration	24	1,865,973	1,639,578	1,461,627	12.99%
Nonprogram Current	25	68,376	67,689	67,539	0.62%
Debt Service	26	107,030	107,024	106,883	0.07%
Capital Projects	27	1,585,000	1,460,000	1,691,444	-3.20%
<b>Subtotal Expenditures</b>	<b>28</b>	<b>16,783,802</b>	<b>16,100,205</b>	<b>15,323,919</b>	
Other Financing Uses:					
Operating Transfers Out	29	2,855,975	2,170,048	2,185,932	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	<b>31</b>	<b>19,639,777</b>	<b>18,270,253</b>	<b>17,509,851</b>	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	<b>32</b>	<b>(539,495)</b>	<b>(700,045)</b>	<b>(213,526)</b>	
Beginning Fund Balance - July 1,	33	6,055,479	6,755,524	6,969,050	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Reserved	35	0	0	0	
Fund Balance - Unreserved/Designated	36	30,000	60,000	90,000	
Fund Balance - Unreserved/Undesignated	37	5,485,984	5,995,479	6,665,524	
<b>Total Ending Fund Balance - June 30,</b>	<b>38</b>	<b>5,515,984</b>	<b>6,055,479</b>	<b>6,755,524</b>	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	5,690,761	Urban Areas:	6.17377
Rural Only Levies*:	1,997,806	Rural Areas:	9.07377
Special District Levies*:	0	Additional for Special District:	0.00000
TIF Tax Revenues:	0		
Utility Replacmnt. Excise Tax:	241,332	Date:	02/09/09

Explanation of any significant items in the budget:

Expenditures:

- Physical Health & Social Services: Relief to the Poor, Veteran Affairs, Substance Abuse Treatment, Home Health Grant
- Administration: Data Processing: (Geographic Information System & Information Technician Expenses),  
Union Arbitration, Audit Costs, Courthouse Expenses & Liability Insurance

**PROPOSED KOSSUTH COUNTY BUDGET SUMMARY**

		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS			
							Budget 2009/2010 (F)	Re-estimated 2008/2009 (G)	Actual 2007/2008 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>										
Taxes Levied on Property	1	4,583,722	3,104,845		0		7,688,567	7,200,562	6,875,467	1
Less: Uncollected Delinquent Taxes - Levy Year	2	3,000	0		0		3,000	3,000	2,100	2
Less: Credits to Taxpayers	3	243,600	164,300		0		407,900	412,700	436,037	3
Net Current Property Taxes	4	4,337,122	2,940,545		0		7,277,667	6,784,862	6,437,330	4
Delinquent Property Tax Revenue	5	0	0		0		0	0	649	5
Penalties, Interest & Costs on Taxes	6	32,100					32,100	32,100	40,210	6
Other County Taxes/TIF Tax Revenues	7	143,511	853,721	0	0	0	997,232	1,035,686	1,061,497	7
Intergovernmental	8	530,500	6,314,977	0	0	0	6,845,477	6,480,286	6,084,959	8
Licenses & Permits	9	7,050	1,500	0	0	0	8,550	6,650	29,922	9
Charges for Service	10	542,419	65,523	0	0	0	607,942	597,031	650,553	10
Use of Money & Property	11	262,734	25,000	0	0	0	287,734	263,790	516,934	11
Miscellaneous	12	19,555	158,050	0	0	0	177,605	189,755	276,929	12
<b>Subtotal Revenues</b>	13	5,874,991	10,359,316	0	0	0	16,234,307	15,390,160	15,098,983	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	0	14
Operating Transfers In	15	0	2,855,975	0	0	0	2,855,975	2,170,048	2,185,932	15
Proceeds of Fixed Asset Sales	16	0	10,000	0	0	0	10,000	10,000	11,410	16
<b>Total Revenues &amp; Other Sources</b>	17	5,874,991	13,225,291	0	0	0	19,100,282	17,570,208	17,296,325	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>										
Operating:										
Public Safety and Legal Services	18	2,655,102	9,800			0	2,664,902	2,554,030	2,354,592	18
Physical Health and Social Services	19	452,598	0			0	452,598	464,750	343,274	19
Mental Health, MR & DD	20	0	2,351,496			0	2,351,496	2,307,145	2,085,341	20
County Environment and Education	21	629,337	213,010			0	842,347	791,594	771,162	21
Roads & Transportation	22	0	6,125,000			0	6,125,000	6,035,000	5,816,924	22
Government Services to Residents	23	718,080	3,000			0	721,080	673,395	625,133	23
Administration	24	1,865,973	0			0	1,865,973	1,639,578	1,461,627	24
Nonprogram Current	25	68,376	0			0	68,376	67,689	67,539	25
Debt Service	26	0	107,030		0	0	107,030	107,024	106,883	26
Capital Projects	27	0	1,585,000	0		0	1,585,000	1,460,000	1,691,444	27
<b>Subtotal Expenditures</b>	28	6,389,466	10,394,336	0	0	0	16,783,802	16,100,205	15,323,919	28
Other Financing Uses:										
Operating Transfers Out	29	190,289	2,665,686	0	0	0	2,855,975	2,170,048	2,185,932	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
<b>Total Expenditures &amp; Other Uses</b>	31	6,579,755	13,060,022	0	0	0	19,639,777	18,270,253	17,509,851	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	(704,764)	165,269	0	0	0	(539,495)	(700,045)	(213,526)	32
Beginning Fund Balance - July 1,	33	2,448,003	3,607,476	0	0	0	6,055,479	6,755,524	6,969,050	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Reserved	35	0	0	0	0	0	0	0	0	35
Fund Balance - Unreserved/Designated	36	30,000	0	0	0	0	30,000	60,000	90,000	36
Fund Balance - Unreserved/Undesignated	37	1,713,239	3,772,745	0	0	0	5,485,984	5,995,479	6,665,524	37
<b>Total Ending Fund Balance - June 30,</b>	38	1,743,239	3,772,745	0	0	0	5,515,984	6,055,479	6,755,524	38

Proposed tax rate per \$1,000 valuation for County purposes: 6.17377 urban areas; 9.07377 rural areas; 0.00000 additional for special district, if any.  
 This line and the next line reserved for notes: \_\_\_\_\_

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**  
Fiscal Year July 1, 2009 - June 30, 2010

Budget Basis: CASH

County Name : KOSSUTH  
County Number: 55  
Date Budget Adopted: 03/02/09  
(format: XX/XX/09)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for July 1, 2009 through June 30, 2010 was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County.

There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Maximum MH-DD Services Fund Levy Dollars (Information Only):

1M MH-DD Services Fund Base Year Net Expenditures	<u>1,882,530</u>
2M Less Mental Health Property Tax Relief Allocation	<u>741,750</u>
3M Equal Maximum MH-DD Services Fund Levy Dollars	<u>1,140,780</u>

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Certification of MH-DD Services Fund Levy Dollars Before and After Application of Property Tax Relief Allocation:

4M MH-DD Services Fund Levy Dollars Before Application of Property Tax Relief Allocation	<u>1,882,530</u>
5M Less Mental Health Property Tax Relief Allocation	<u>741,750</u>
6M Equals Actual MH-DD Services Fund Levy Dollars	<u>1,140,780</u>

	(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
<b>A. Countywide Levies:</b>	1	949,859,530		921,764,332	
General Basic	2	3,324,508	3.50000		3,226,175
+ Cemetery (Pioneer - 331.424B)	3		0.00000		0
= Total for General Basic	4	3,324,508			3,226,175
General Supplemental	5	1,398,925	1.47277		1,357,547
MH-DD Services Fund (from '6M' certification above)	6	1,140,780	1.20100		1,107,039
Debt Service (from Form 703 col. I Countywide total)	7	0	0.00000	9,457,716	0
Voted Emergency Medical Services (Countywide)	8		0.00000		0
Other (specify)	9		0.00000		0
<b>Subtotal Countywide (A)</b>	10	5,864,213	6.17377		5,690,761
<b>B. All Rural Services Only Levies:</b>	11	712,305,384		688,898,472	
Rural Services Basic	12	2,065,686	2.90000		1,997,806
Rural Services Supplemental	13		0.00000		0
Unified Law Enforcement	14		0.00000		0
Other (specify)	15		0.00000		0
Other (specify)	16		0.00000		0
<b>Subtotal All Rural Services Only (B)</b>	17	2,065,686	2.90000		1,997,806
Subtotal Countywide/All Rural Services (A + B)	18	7,929,899	9.07377		7,688,567
<b>C. Special District Levies:</b>					
Flood & Erosion	19		0.00000		0
Voted Emergency Medical Services (partial county)	20		0.00000		0
Other (specify)	21	0	0.00000		0
Other (specify)	22		0.00000		0
Other (specify)	23		0.00000		0
Township ES Levies (Summary from Form 638-RE)	24	0		0	0
<b>Subtotal Special Districts (C)</b>	25	0			0
<b>GRAND TOTAL (A + B + C)</b>	26	7,929,899			7,688,567

Compensation Schedule for July 1, 2009 -- June 30, 2010:

Elected Official:	Annual Salary:
Attorney	<u>86,974</u>
Auditor	<u>46,282</u>
Recorder	<u>46,282</u>
Treasurer	<u>46,282</u>
Sheriff	<u>59,732</u>
Supervisors	<u>27,002</u>
Supervisor Chair, if different	

Number of Official County Newspapers: 3

- Names of Official County Newspapers:
- 1 Algona Upper Des Moines
  - 2 Bancroft Register
  - 3 Swea City Register
  - 4 \_\_\_\_\_
  - 5 \_\_\_\_\_
  - 6 \_\_\_\_\_

**At the beginning of the following statements certify "Yes" if true or "No" if false. Yes = statutory Compliance, No = Non-compliance.**

- \_\_\_\_ The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication.
- \_\_\_\_ All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- \_\_\_\_ Adopted property taxes do not exceed published amounts.
- \_\_\_\_ Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.
- \_\_\_\_ This budget was certified on or before March 16, 2009.

\_\_\_\_\_  
Board Chairperson (signature)

\_\_\_\_\_  
County Auditor (signature)

REVENUES DETAIL

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)	
TAXES LEVIED ON PROPERTY	1	3,226,175	1,357,547	1,107,039	1,997,806	0		0			7,688,567	7,200,562	6,875,467	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2	2,000	1,000								3,000	3,000	2,100	2
LESS: CREDITS TO TAXPAYERS	3	180,100	63,500	56,000	108,300						407,900	412,700	436,037	3
=1000 NET CURRENT PROPERTY TAXES	*4	3,044,075	1,293,047	1,051,039	1,889,506	0		0			7,277,667	6,784,862	6,437,330	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5										0		649	*5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	32,100									32,100	32,100	40,210	*6
OTHER COUNTY TAXES/TIF REVENUES:														
12xx Other County Taxes	7	2,500	1,300	600	1,500						5,900	5,450	6,809	7
13xx Local Option Taxes	8				750,000						750,000	775,000	825,294	8
14xx Gambling Taxes	9										0			9
15xx TIF Tax Revenues	10										0			10
16xx Utility Replacement Excise Taxes	11	98,333	41,378	33,741	67,880	0		0			241,332	255,236	229,394	11
Subtotal (lines 7 - 11)	*12	100,833	42,678	34,341	819,380	0	0	0	0	0	997,232	1,035,686	1,061,497	*12
INTERGOVERNMENTAL REVENUE:														
20xx State Shared Revenues	13	3,000					4,193,384				4,196,384	4,115,870	4,089,167	13
21xx State Replacements Against Levied Taxes	14	180,100	63,500	56,000	108,300						407,900	412,700	436,037	14
22xx Other State Tax Replacements	15	2,000	1,000	731,324	750						735,074	739,702	746,203	15
23xx, 24xx State/Federal Pass-thru Revenues	16	36,400		254,264			240,000				530,664	282,764	445,821	16
25xx Contributions From Other														
Intergovernmental Units	17	45,000	15,000				100,500				160,500	126,900	167,786	17
26xx, 27xx State Grants and Entitlements	18	177,000		402,000			202,955	18,000			799,955	781,350	185,947	18
28xx Federal Grants and Entitlements	19										0			19
29xx Payments in Lieu of Taxes	20	5,000	2,500	1,500	6,000						15,000	21,000	13,998	20
Subtotal (lines 13 - 20)	*21	448,500	82,000	1,445,088	115,050	0	4,736,839	18,000	0	0	6,845,477	6,480,286	6,084,959	*21
3xxx LICENSES & PERMITS	*22	7,050					1,500				8,550	6,650	29,922	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	542,419		36,000			25,500	4,023			607,942	597,031	650,553	*23
6xxx USE OF MONEY & PROPERTY	*24	262,734					22,500	2,500			287,734	263,790	516,934	*24
8xxx MISCELLANEOUS	*25	2,555	17,000	1,000			5,000	152,050			177,605	189,755	276,929	*25
Total Revenues*	26	4,440,266	1,434,725	2,567,468	2,823,936	0	4,791,339	176,573	0	0	16,234,307	15,390,160	15,098,983	26
OTHER FINANCING SOURCES:														
OPERATING TRANSFERS IN:														
9000 From General Basic	27						160,289	30,000			190,289	188,933	176,865	27
9020 From Rural Services Basic	28						2,665,686				2,665,686	1,981,115	1,894,026	28
90xx From Other Budgetary Funds	29										0		115,041	29
Subtotal (lines 27 - 29)	30	0	0	0	0	0	2,825,975	30,000	0	0	2,855,975	2,170,048	2,185,932	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31										0			31
92xx PROCEEDS/GEN FIXED ASSET SALES	32						10,000				10,000	10,000	11,410	32
Total Revenues and Other Sources	33	4,440,266	1,434,725	2,567,468	2,823,936	0	7,627,314	206,573	0	0	19,100,282	17,570,208	17,296,325	33
BEGINNING FUND BALANCE JULY 1,	34	1,687,871	760,132	686,213	834,276		1,877,551	209,436			6,055,479	6,755,524	6,969,050	34
TOTAL RESOURCES	35	6,128,137	2,194,857	3,253,681	3,658,212	0	9,504,865	416,009	0	0	25,155,761	24,325,732	24,265,375	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0	0	0	0		0			0	0	0	36

**SERVICE AREA 1  
 PUBLIC SAFETY AND LEGAL SERVICES**

County Name:           KOSSUTH          

County No: 55  
 02/09/09 0

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)	
<b>LAW ENFORCEMENT PROGRAM</b>												
1000 - Uniformed Patrol Services	1	603,800	160,800				3,800		768,400	734,850	730,743	1
1010 - Investigations	2	3,000					3,000		6,000	6,000		2
1020 - Unified Law Enforcement	3								0			3
1030 - Contract Law Enforcement	4								0			4
1040 - Law Enforcement Communications	5	105,400							105,400	104,100	110,295	5
1050 - Adult Correctional Services	6	645,200	252,500						897,700	844,900	708,508	6
1060 - Administration	7	224,432	79,235						303,667	300,137	295,996	7
Subtotal	8	1,581,832	492,535	0	0	0	6,800	0	2,081,167	1,989,987	1,845,542	8
<b>LEGAL SERVICES PROGRAM</b>												
1100 - Criminal Prosecution	9	267,960	80,871					3,000	351,831	340,145	326,471	9
1110 - Medical Examinations	10	27,000							27,000	27,500	12,435	10
1120 - Child Support Recovery	11								0			11
Subtotal	12	294,960	80,871	0	0	0	3,000	0	378,831	367,645	338,906	12
<b>EMERGENCY SERVICES</b>												
1200 - Ambulance Services	13	111,471							111,471	109,025	89,298	13
1210 - Emergency Management	14	30,298							30,298	30,298	30,298	14
1220 - Fire Protection and Rescue Services	15								0			15
1230 - E911 Service Board	16								0			16
Subtotal	17	141,769	0	0	0	0	0	0	141,769	139,323	119,596	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>												
1400 - Physical Operations	18	2,000							2,000	1,500	867	18
1410 - Research & Other Assistance	19	12,000							12,000	12,000	12,000	19
1420 - Bailiff Services	20								0			20
Subtotal	21	14,000	0	0	0	0	0	0	14,000	13,500	12,867	21
<b>COURT PROCEEDINGS PROGRAM</b>												
1500 - Juries & Witnesses	22	7,000							7,000	7,000	3,186	22
1510 - (Reserved)	23											23
1520 - Detention Services	24								0			24
1530 - Court Costs	25	14,275	1,860						16,135	10,575	12,837	25
1540 - Service of Civil Papers	26	5,000							5,000	5,000	5,698	26
Subtotal	27	26,275	1,860	0	0	0	0	0	28,135	22,575	21,721	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>												
1600 - Juvenile Victim Restitution	28								0			28
1610 - Juvenile Representation Services	29								0			29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	21,000							21,000	21,000	15,960	30
Subtotal	31	21,000	0	0	0	0	0	0	21,000	21,000	15,960	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICE</b>	32	<b>2,079,836</b>	<b>575,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,800</b>	<b>0</b>	<b>2,664,902</b>	<b>2,554,030</b>	<b>2,354,592</b>	<b>33</b>

**SERVICE AREA 3  
 PHYSICAL HEALTH & SOCIAL SERVICES**

County Name: KOSSUTH

County No: 55  
 02/09/09 0

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS		
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>											
3000 - Personal & Family Health Services	1								0		1
3010 - Communicable Disease Prevention & Control Services	2								0		2
3020 - Sanitation	3	60,230	19,194						79,424	78,782	71,217
3040 - Health Administration	4	120,000							120,000	120,000	75,106
3050 - Support of Hospitals	5								0		5
Subtotal	6	180,230	19,194	0	0	0	0	0	199,424	198,782	146,323
<b>SERVICES TO POOR PROGRAM</b>											
3100 - Administration	7	36,400							36,400	41,000	25,131
3110 - General Welfare Services	8	70,471	9,342						79,813	84,326	60,657
3120 - Care in County Care Facility	9								0		9
Subtotal	10	106,871	9,342	0	0	0	0	0	116,213	125,326	85,788
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>											
3200 - Administration	11	40,257	4,742						44,999	45,866	37,677
3210 - General Services to Veterans	12	26,600							26,600	29,850	18,976
Subtotal	13	66,857	4,742	0	0	0	0	0	71,599	75,716	56,653
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>											
3300 - Youth Guidance	14	18,000							18,000	18,000	11,923
3310 - Family Protective Services	15								0		15
3320 - Services for Disabled Children	16								0		16
Subtotal	17	18,000	0	0	0	0	0	0	18,000	18,000	11,923
<b>SERVICES TO OTHER ADULTS PROGRAM</b>											
3400 - Services to the Elderly	18								0		18
3410 - Other Social Services	19	10,462							10,462	10,026	9,808
Subtotal	20	10,462	0	0	0	0	0	0	10,462	10,026	9,808
<b>CHEMICAL DEPENDENCY PROGRAM</b>											
3500 - Treatment Services	21	36,900							36,900	36,900	32,779
3510 - Preventive Services	22								0		22
Subtotal	23	36,900	0	0	0	0	0	0	36,900	36,900	32,779
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SER</b>	24	419,320	33,278	0	0	0	0	0	452,598	464,750	343,274

**SERVICE AREA 4**  
**MENTAL HEALTH, MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES**

County Name:           KOSSUTH          

County No: 55  
02/09/09 0

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)	
<b>SERVICES TO PERSONS WITH:</b>												
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>	1		279,055						279,055	313,112	341,477	1
<b>41XX - CHRONIC MENTAL ILLNESS</b>	2		139,999						139,999	248,650	203,426	2
<b>42XX - MENTAL RETARDATION</b>	3		1,895,492						1,895,492	1,701,183	1,499,047	3
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>	4		36,950						36,950	44,200	41,391	4
<b>TOTAL - MENTAL HEALTH, MR &amp; DD</b>	5	0	2,351,496	0	0	0	0	0	2,351,496	2,307,145	2,085,341	5

**SERVICE AREA 6  
 COUNTY ENVIRONMENT AND EDUCATION**

County Name:           KOSSUTH          

County No: 55  
 02/09/09 0

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>												
6000 - Natural Resources Conservation	1								0			1
6010 - Weed Eradication	2			6,172					6,172	9,414	9,032	2
6020 - Solid Waste Disposal	3			25,000					25,000	25,000	10,000	3
6030 - Environmental Restoration	4								0			4
Subtotal	5	0	0	31,172	0	0	0	0	31,172	34,414	19,032	5
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>												
6100 - Administration	6	62,500	21,095						83,595	80,790	77,913	6
6110 - Maintenance & Operations	7	173,085	41,025						214,110	205,121	213,094	7
6120 - Recreation & Environmental Educ.	8	96,331	41,085						137,416	127,860	122,098	8
Subtotal	9	331,916	103,205	0	0	0	0	0	435,121	413,771	413,105	9
<b>ANIMAL CONTROL PROGRAM</b>												
6200 - Animal Shelter	10								0			10
6210 - Animal Bounties & State Apiarist Expenses	11								0			11
Subtotal	12	0	0	0	0	0	0	0	0	0	0	12
<b>COUNTY DEVELOPMENT PROGRAM</b>												
6300 - Land Use & Building Controls	13	10,000	716						10,716			13
6310 - Housing Rehabilitation & Develop.	14								0			14
6320 - Economic Development	15	132,500							132,500	127,000	124,000	15
Subtotal	16	142,500	716	0	0	0	0	0	143,216	127,000	124,000	16
<b>EDUCATIONAL SERVICES PROGRAM</b>												
6400 - Libraries	17			181,838					181,838	170,409	161,525	17
6410 - Historic Preservation	18	1,000							1,000	1,000	1,000	18
6420 - Fair & 4-H Clubs	19	30,000							30,000	25,000	52,500	19
6430 - Fairgrounds	20								0			20
6440 - Memorial Halls	21								0			21
6450 - Other Educational Services	22	20,000							20,000	20,000		22
Subtotal	23	51,000	0	181,838	0	0	0	0	232,838	216,409	215,025	23
<b>TOTAL - COUNTY ENVIRONMENT &amp; EDUC</b>	24	525,416	103,921	0	213,010	0	0	0	842,347	791,594	771,162	24

**SERVICE AREA 7  
 ROADS & TRANSPORTATION**

County Name:           KOSSUTH          

County No: 55  
 02/09/09 0

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1					140,000			140,000	135,000	122,654	1
7010 - Engineering	2					490,000			490,000	480,000	449,900	2
Subtotal	3	0	0	0	0	630,000	0	0	630,000	615,000	572,554	3
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts	4					240,000			240,000	250,000	226,597	4
7110 - Roads	5					2,235,000			2,235,000	2,200,000	2,023,918	5
7120 - Snow & Ice Control	6					380,000			380,000	350,000	305,438	6
7130 - Traffic Controls	7					250,000			250,000	250,000	201,709	7
7140 - Road Clearing	8					210,000			210,000	210,000	180,379	8
Subtotal	9	0	0	0	0	3,315,000	0	0	3,315,000	3,260,000	2,938,041	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment	10					600,000			600,000	600,000	670,248	10
7210 - Equipment Operations	11					1,400,000			1,400,000	1,350,000	1,439,326	11
7220 - Tools, Materials & Supplies	12					20,000			20,000	10,000	17,589	12
7230 - Real Estate & Buildings	13					160,000			160,000	200,000	179,166	13
Subtotal	14	0	0	0	0	2,180,000	0	0	2,180,000	2,160,000	2,306,329	14
<b>MASS TRANSIT PROGRAM</b>												
7300 - Air Transportation	15								0			15
7310 - Ground Transportation	16								0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	0	6,125,000	0	0	6,125,000	6,035,000	5,816,924	18

**SERVICE AREA 8  
 GOVERNMENT SERVICES TO RESIDENTS**

County Name: KOSSUTH

County No: 55  
 02/09/09 0

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS				
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)		
<b>REPRESENTATION SERVICES PROGRAM</b>													
8000 - Elections Administration	1	58,800							58,800	54,500	56,228	1	
8010 - Local Elections	2	49,500							49,500	18,100	19,099	2	
8020 - Township Officials	3	4,000	310						4,310	2,810	2,518	3	
Subtotal	4	4,000	108,610	0	0	0	0	0	112,610	75,410	77,845	4	
<b>STATE ADMINISTRATIVE SERVICES</b>													
8100 - Motor Vehicle Registrations & Licensing	5	239,236	102,438						341,674	331,591	309,856	5	
8110 - Recording of Public Documents	6	188,286	75,510				3,000		266,796	266,394	237,432	6	
Subtotal	7	427,522	177,948	0	0	0	3,000	0	608,470	597,985	547,288	7	
<b>TOTAL - GOVERNMENT SERVICES TO RESIDENTS</b>	8	431,522	286,558	0	0	0	3,000	0	721,080	673,395	625,133	8	

**SERVICE AREA 9  
 ADMINISTRATION**

County Name:           KOSSUTH          

County No: 55  
02/09/09 0

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Svcs Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)		Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)	
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>												
9000 - General County Management	1	213,803	85,908						299,711	288,388	265,251	1
9010 - Administrative Management Services	2	191,926	94,442						286,368	284,832	261,613	2
9020 - Treasury Management Services	3	181,655	75,349						257,004	252,316	238,408	3
9030 - Other Policy & Administration	4	47,300							47,300	36,700	26,626	4
Subtotal	5	634,684	255,699	0	0	0	0	0	890,383	862,236	791,898	5
<b>CENTRAL SERVICES PROGRAM</b>												
9100 - General Services	6	344,418	36,970						381,388	307,161	238,128	6
9110 - Data Processing Services	7	178,960	31,942						210,902	129,081	105,299	7
Subtotal	8	523,378	68,912	0	0	0	0	0	592,290	436,242	343,427	8
<b>RISK MANAGEMENT SERVICES PROGRAM</b>												
9200 - Tort Liability	9	3,500	370,000						373,500	333,500	324,729	9
9210 - Safety of Workplace	10	3,800							3,800			10
9220 - Fidelity of Public Officers	11								0			11
9230 - Unemployment Compensation	12	6,000							6,000	7,600	1,573	12
Subtotal	13	13,300	370,000	0	0	0	0	0	383,300	341,100	326,302	13
<b>TOTAL - ADMINISTRATION</b>	14	1,171,362	694,611	0	0	0	0	0	1,865,973	1,639,578	1,461,627	14

**SERVICE AREA 0**

County Name: KOSSUTH

County No: 55

**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

02/09/09 0

	GENERAL FUND		SPECIAL REVENUE FUNDS					All Capital Projects (H)	All Debt Service (I)	All Permanent (J)	TOTALS			
	General Basic (A)	General Supplemental (B)	MH-DD Srvc Fund (C)	Rural Services Basic (D)	Rural Services Supplemental (E)	Secondary Roads (F)	Other (G)				Budget 2009/2010 (K)	Re-estimated 2008/2009 (L)	Actual 2007/2008 (M)	
<b>NONPROGRAM CURRENT EXPENDITURES</b>														
0010 - County Farm Operations	1										0			1
0020 - Interest on Short-Term Debt	2										0			2
0030 - Other Nonprogram Current	3	68,376									68,376	67,689	67,539	3
0040 - Other County Enterprises	4										0			4
TOTAL - NONPROGRAM CURRENT	5	68,376	0	0	0	0	0	0	0	0	68,376	67,689	67,539	5
<b>LONG-TERM DEBT SERVICE</b>														
0100 - Principal	6							103,035			103,035	101,780	100,734	6
0110 - Interest	7							3,995			3,995	5,244	6,149	7
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	107,030	0	0	107,030	107,024	106,883	8
<b>CAPITAL PROJECTS</b>														
0200 - Roadway Construction	9					1,500,000					1,500,000	1,400,000	1,296,635	9
0210 - Conservation Land Acquisition/Development	10							85,000			85,000	60,000	59,933	10
0220 - Other Capital Projects	11										0		334,876	11
TOTAL - CAPITAL PROJECTS	12	0	0	0	0	1,500,000	85,000	0	0	0	1,585,000	1,460,000	1,691,444	12
<b>EXPENDITURES SUMMARY</b>														
- Total Public Safety and Legal Services	13	2,079,836	575,266	0	0	0	9,800			0	2,664,902	2,554,030	2,354,592	13
- Total Physical Health and Social Services	14	419,320	33,278	0	0	0	0			0	452,598	464,750	343,274	14
- Total Mental Health, MR & DD	15	0	0	2,351,496	0	0	0			0	2,351,496	2,307,145	2,085,341	15
- Total County Environment and Education	16	525,416	103,921	0	213,010	0	0			0	842,347	791,594	771,162	16
- Total Roads & Transportation	17	0	0	0	0	6,125,000	0			0	6,125,000	6,035,000	5,816,924	17
- Total Governmental Services to Residents	18	431,522	286,558	0	0	0	3,000			0	721,080	673,395	625,133	18
- Total Administration	19	1,171,362	694,611	0	0	0	0			0	1,865,973	1,639,578	1,461,627	19
- Total Nonprogram Current Expenditures	20	68,376	0	0	0	0	0			0	68,376	67,689	67,539	20
- Total Long-Term Debt Service	21	0	0	0	0	0	107,030		0	0	107,030	107,024	106,883	21
- Total Capital Projects	22	0	0	0	0	1,500,000	85,000	0		0	1,585,000	1,460,000	1,691,444	22
TOTAL - ALL EXPENDITURES (lines13-24)	23	4,695,832	1,693,634	2,351,496	213,010	7,625,000	204,830	0	0	0	16,783,802	16,100,205	15,323,919	23
<b>OTHER BUDGETARY FINANCING USES</b>														
<b>OPERATING TRANSFERS OUT</b>														
- To General Supplemental	24										0			24
- To Rural Services Supplemental	25										0			25
- To Secondary Roads	26	160,289			2,665,686						2,825,975	2,134,962	2,040,891	26
- To Other Budgetary Funds	27	30,000									30,000	35,086	145,041	27
TOTAL OPERATING TRANSFERS OUT	28	190,289	0	0	2,665,686	0	0	0	0	0	2,855,975	2,170,048	2,185,932	28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29										0			29
Increase (Decrease) In Reserves (GAAP Budgets)	30										0			30
Fund Balance - Reserved	31										0			31
Fund Balance - Unreserved/Designated	32	30,000									30,000	60,000	90,000	32
Fund Balance - Unreserved/Undesignated	33	1,212,016	501,223	902,185	779,516	0	1,879,865	211,179	0	0	5,485,984	5,995,479	6,665,524	33
TOTAL ENDING FUND BALANCE - JUNE 30,	34	1,242,016	501,223	902,185	779,516	0	1,879,865	211,179	0	0	5,515,984	6,055,479	6,755,524	34
<b>TOTAL REQUIREMENTS (23+28+29-30+34)</b>	35	6,128,137	2,194,857	3,253,681	3,658,212	0	9,504,865	416,009	0	0	25,155,761	24,325,732	24,265,375	35