

Date - 7/14/25  
Time - 10:25:18

Kossuth County Treasurer - Accounting  
Annual Report

Nicholas P. Rahm, Treasurer-Kossuth County Treasurer, Algona, IA  
For the period from July - June, Inclusive  
Statement of Account By Fund

Fund	Balance July	Revenues	Total to be Accounted for	Disbursements	Fund Balance June	Auditor's Warrants Outstanding
01 General Basic	3,271,195.92	7,995,112.10	11,266,308.02	6,804,576.82	4,461,731.20	78,821.87
02 General Supplemental	1,705,099.03	2,832,176.95	4,537,275.98	2,782,751.86	1,754,524.12	36,886.28
03 Rural Services Basic	3,349,288.03	3,485,678.79	6,834,966.82	4,598,821.82	2,236,145.00	40,616.30
05 Secondary Road	5,656,871.07	11,414,624.10	17,071,495.17	10,355,850.79	6,715,644.38	432,049.29
07 County Attorney Collections	45,041.69	5,759.53	50,801.22	2,658.02	48,143.20	174.16
08 Transfer Station	885,524.32	1,282,380.45	2,167,904.77	1,291,252.23	876,652.54	1,713.99
10 Mental Health	.00	.00	.00	.00	.00	.00
11 MHDS	9,679.12	109,293.03	118,972.15	111,757.27	7,214.88	759.85
12 Capital Projects	393,007.19	1,000,000.00	1,393,007.19	.00	1,393,007.19	.00
13 Debt Service	.00	.00	.00	.00	.00	.00
14 Drainage Control	800,663.84	3,999,894.50	4,800,558.34	4,003,246.15	797,312.19	7,066,927.86
15 TB Eradication	26.97	3,189.56	3,216.53	3,187.22	29.31	.00
16 Civil Defense	308,304.41	201,313.39	509,617.80	201,443.76	308,174.04	17,211.96
18 NOAT II Settlement	2,328.81	44.83	2,373.64	.00	2,373.64	.00
	.00	.00	.00	.00	.00	.00
20 Township Control	5,368.98	566,704.09	572,073.07	566,757.56	5,315.51	.00
21 Corporation Control	49,159.18	7,742,544.71	7,791,703.89	7,698,540.27	93,163.62	.00
22 School Control	145,295.33	17,081,668.31	17,226,963.64	17,068,088.11	158,875.53	.00
23 Area School Control	16,995.68	2,133,189.42	2,150,185.10	2,130,206.38	19,978.72	.00
26 EMS Levy	653,726.77	2,113,200.00	2,766,926.77	1,596,877.10	1,170,049.67	62,512.56
29 Ag. Extension	2,273.04	291,448.48	293,721.52	291,024.64	2,696.88	.00
30 Conservation Reserve	808,260.17	427,127.88	1,235,388.05	147,860.30	1,087,527.75	321.20
31 County Assessor	659,611.05	480,766.32	1,140,377.37	390,851.36	749,526.01	4,324.39
32 Motor Vehicle Trust	288,695.85	4,709,861.03	4,998,556.88	4,631,043.78	367,513.10	.00
33 Use Tax Trust	186,167.88	2,992,767.51	3,178,935.39	2,918,864.35	260,071.04	.00
34 City Special Assessments	2,495.16	17,711.62	20,206.78	15,099.12	5,107.66	.00
35 Tax Redemption	.00	159,740.40	159,740.40	159,740.40	.00	.00
38 T.I.F. Reimb	48,606.96	146,701.20	195,308.16	194,965.12	343.04	.00
40 Reap-Resource Enhancement Acc	48,804.24	11,484.24	60,288.48	3,288.30	57,000.18	.00
41 E-911 Surcharge	743,661.96	317,507.65	1,061,169.61	208,262.22	852,907.39	69,743.12
42 Self Insurance	2,890,601.71	2,588,086.39	5,478,688.10	2,993,863.38	2,484,824.72	.00
43 Future Property Tax	75,078.38	95,326.85	170,405.23	82,291.22	88,114.01	.00
	.00	.00	.00	.00	.00	.00
45 Recorders Record Mgmt	20,914.76	3,582.48	24,497.24	633.60	23,863.64	.00
50 Pass Thru	.00	108,060.87	108,060.87	108,060.87	.00	.00
	.00	.00	.00	.00	.00	.00
53 Recorder's Fee To State	603.00	3,365.00	3,968.00	3,315.00	653.00	.00
54 Flex Plan	63.92	51,534.16	51,598.08	51,534.16	63.92	.00
55 Sheriff-Special Response	.00	.00	.00	.00	.00	.00
56 Sheriff-Dare	.00	.00	.00	.00	.00	.00
57 Sheriff-Drug Forfeiture	4,978.60	3,964.68	8,942.94	.00	8,942.94	.00
60 Kossuth Regional Hospital	16,230.60	1,906,240.17	1,922,470.77	1,904,796.77	17,674.00	.00
65 Drivers License	.00	89,195.50	89,195.50	89,195.50	.00	.00
70 FEDERAL OPIOID SETTLEMENT	123,127.64	36,842.89	159,970.53	.00	159,970.53	.00
	23,217,750.92	76,408,089.08	99,625,840.00	73,410,705.45	26,215,134.55	7,812,062.83

Receipts and Disbursements

Revenue			
1000 Current Net Property Taxes	38,414,644.40	8470 Miscellaneous Reimbursements	2,076.00
1010 Delinquent Property Taxes	162.00	8490 Misc. (Use Sparingly)	513,935.65
1100 Pen & Int - Current Taxes	59,379.00	9000 General Basic Fund	290,276.65
1110 Pen & Int - Delinquent Taxes	19.00	9020 Rural Service Basic Fund	4,065,139.07
1200 Mobile Home Taxes	110.00	9045 Non-Budgetary Funds	1,073,202.15
1240 Grain Handled Taxes	17,542.00	9130 Non Current Interfund Loans	146,701.20
1310 E911 Surcharge	309,040.65	9200 Sales-Gen. Fixed Assets	4,251.75
1320 Local Option Sales/Service Tax	1,241,670.09	16100 Motor Vehicle Lic. Issued	4,709,049.10
1500 Gold-Eagle TIF	146,596.60	16110 Anatomical Gift Fund	811.93
1600 Utility Replacement Excise Tax	1,678,885.50	16200 Use Tax Collected	2,992,767.51
2000 Road Use Taxes	6,863,659.07	16260 Drivers License Fees	89,195.50
2005 Farm to Market Extension Funds	63,249.49	16300 Sp. Assessments Collected	17,735.62
2020 Liquor Licenses/Beer Permits	1,880.62	16500 Drainage Tax Collected	2,820,486.83
2100 Homestead Tax Credit	644,728.50	16600 Tax Redemption	159,740.40
2110 Elderly/Disabled Tax Credit	21,552.00	16900 Future R E Property Tax	95,326.85
2120 Disabled/Veterans Hm Tax Cred.	50,457.96	18540 Flex Plan	51,534.16
2130 Agri. Land Tax Credit	371,005.82	18550 Self Insurance	2,473,975.00
2170 Family Farm Credit	149,351.24	Total Revenue	76,408,089.08
2240 Chapter 405A.4/ 2 Tier Replace	1,054,298.17		
2270 Comm & Ind. Replacement	217,501.93	Other Financing Sources In	5,428,617.87
2301 Fed Emerg Mgmt Assistance FEMA	63,745.98	Other Financing Sources Out	.00
2304 Emergency Management	43,231.47		
2342 DHS Administration Reimburse.	34,058.62	Expense	
2501 Contract Law Enforcement	54,817.12	10300 Operating Transfers	5,428,617.87
2511 EMA Agency Funding	7,046.25	20000 Auditors Warrants Paid	29,828,330.31
2517 District Court Fees/Revenues	60,422.77	General Basic Fund	6,574,300.17
2522 Rural Recycling Transportation	25,000.00	General Supplemental	2,782,751.86
2545 Reimbursement from Region	109,043.03	MHDS	111,757.27
2571 Elections	966.24	Rural Services Basic Fund	533,682.75
2591 Drainage Dist. Services	146,089.90	Buffalo Township Urban Renewal	194,965.12
2593 INTRA Co Reimb. (Unique Codes)	126,084.00	County Attorney Collection Pd	2,658.02
2594 Misc. Contrib/Reimb Other Gov.	190,515.15	Secondary Road Fund	10,355,850.79
2605 Investigations	3,964.68	R E A P	3,288.30
2623 Public Health Nurses Grants	69,917.37	Recorders Record Mgmt.	633.60
2624 Well Testing/Abandonment	44,001.78	EMS	1,596,877.10
2626 Grant for Veterans Services	10,959.80	Civil Defense	201,443.76
2651 Resource Enhance/Prot. (REAP)	10,972.00	Pass Thru	108,060.87
2674 Time 21 Funding	756,707.60	Kossuth County Self Insur	2,993,863.38
2740 Misc. State Grants/Reimbursemt	8,609.07	Assessor	390,851.36
2920 Local Government	25,363.00	Conservation Reserve	147,860.30
3040 Cigarette Permits	50.00	Transfer Station	1,234,867.33
3200 Building Permits	455.00	Landfill Post Closure Fund	26,384.90
3310 Sewage Dispos/Septic Tank Perm	1,200.00	911 Surcharge Fund	208,262.22
3320 Water Well Permits	1,425.00	Drainage Funds	2,419,971.21
3390 Other Health/Environ Lic./Perm	1,578.00		
3505 Oversize Vehicle Permits	25,929.18	20800 M.V. Fees Paid To State	4,358,989.92
3590 Other Misc. Licenses/Permits	14,664.00	20810 M.V. Fees Paid To Gen'L Basic	220,748.86
4000 Recording of Instruments	154,964.99	20820 M.V. Surcharge To State	22,780.00
4100 Auditor Transfer Fees+ C.O.T.	8,000.00	20830 D.L. Fees Paid to State	89,195.50
4120 Boat Cert. Title Fees-Conserv.	305.00	20840 D.L. Fees Paid to Gen'L Basic	28,525.00
4140 Document Management Fees	3,365.00	20850 E. Comm Fees Paid to State	3,315.00
4160 Electronic Transfer Fee	3,365.00	20860 Flex claims paid to Wellmark	51,534.16
4200 Tax Sale Fees	7,035.00	20900 Use Tax Paid To State	2,901,776.50
4210 Auto Registration Fees	220,748.86	20910 Use Tax Paid To Gen'L Basic	17,087.85
4220 Auto Use Tax Fees	17,087.85	21000 Paid By Treas. Ck.	245,218.84
4250 Motor Vehicle Postage	17,051.31	21200 Treas. Orders - By Computer	29,674,512.85
4270 NSF Check Charge	60.00	21400 Int. Paid On D.D. Warrants	540,072.79
4280 Driver's License Fees	28,525.00	Total Expense	73,410,705.45
4300 Civil Penalty Processing Fees	155.00		
4400 Sheriff Fees	31,946.27		
4440 Prisoner Room & Board 60%	17,317.75		
5010 Plat Book Fees	486.00		
5020 Bd. of Adjust. Appeals	1,300.00		
5090 Other Government Fees	378.37		
5100 Ambulance Service	757,165.43		
5190 Other Public Safety Fees	9,179.77		
5200 Camping Fees	77,114.50		
5230 Recreational Facility Rentals	9,855.00		
5400 Transfer Station Fees	1,191,430.29		
5500 Photocopy/Fax Fees	335.08		
5510 Transportation Fee (Eld/Disab)	130.00		
5590 Other Miscellaneous Fees	101,552.94		
6000 Interest On Investments	911,573.33		
6100 Land	128,184.16		
6110 Buildings	2,070.00		
6120 Equipment & Machinery	180.00		
8100 Donations/Local Grants	14,606.29		
8110 Reimburse from Private sources	4,097.07		
8120 Opioid Settlement	34,296.95		
8200 Unclaimed Voided Warr/checks	1,245.64		
8330 Secondary Road Materials	4,225.40		

Algona, IA 50511  
July 22, 2025 Balance on Hand \$26,215,134.55

I, Nicholas P. Rahm, Treasurer of Kossuth County Treasurer,  
do hereby certify that the report given is a correct summary of the  
business transacted by me as said during the period therein specified.



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Herald Press • 515-885-2531

# Burt Presbyterian to hold Vacation Bible School

Burt Presbyterian church will host a community Vacation Bible School the evenings of August 4, 5, and 6 from 5:00 - 8:00 p.m. for children four years old through 6th grade. Lessons and activities are based on the theme "Breaker Rock Beach". God's Rock-Solid Truth In A World Of Shifting Sands Roman 12:2". There is no fee to attend.

On August 4, the fun begins at 4:15 p.m. with a Coin Carnival of games and prizes. All funds will go toward the mission project. August 5 and 6 begin at 5:00 with supper followed by lessons from the Bible, music, crafts and games.

Each year, the VBS supports a mission project. This year our offerings will be given to the Kossuth County Food Pantry and C.A.R.E. Team. Located in Algona, we are excited to support a local organization helping kids and families close to home. We will present the monetary gift from the carnival and evenings offerings. As well as food items collected.

Contact Mary Behrends 515-341-0517 with questions. We would appreciate a call if you plan to bring your children to Vacation Bible School but is not necessary. All are welcome.

## PUBLIC NOTICE

ORDINANCE NO. 05.02.2025  
AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF BANCROFT, IOWA, BY AMENDING Existing 6-5-10 SEWER RATES NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BANCROFT, IOWA:

SECTION 1.  
6-5-10 RATE OF SEWER RENT AND MANNER OF PAYMENT. The rate of sewer rent shall be as follows:  
Effective for JULY 2024 BILLING,

| SEWER                              | Usage Rate                                   |
|------------------------------------|----------------------------------------------|
| Base Rate-                         |                                              |
| Base Rate- \$21.53 for Residential | \$4.68 per 1000 gallons of water consumption |
| Base Rate- \$26.00 for Commercial  | \$4.68 per 1000 gallons of water consumption |
| Base Rate- \$34.08 for Industrial  | \$4.68 per 1000 gallons of water consumption |

Shall be amended to the following  
SECTION 1.  
6-5-10RATE OF SEWER RENT AND MANNER OF PAYMENT. The rate of sewer rent shall be as follows:  
Effective for the July, 2025 Billing,

| SEWER                              | Usage Rate                                   |
|------------------------------------|----------------------------------------------|
| Base Rate-                         |                                              |
| Base Rate- \$22.07 for Residential | \$4.80 per 1000 gallons of water consumption |
| Base Rate- \$26.65 for Commercial  | \$4.80 per 1000 gallons of water consumption |
| Base Rate- \$34.93 for Industrial  | \$4.80 per 1000 gallons of water consumption |

First reading- .  
Second reading-  
Third reading-  
PASSED AND APPROVED this\_\_\_\_ day of \_\_\_\_\_, 2025

Thomas Johnson – Mayor  
ATTEST: Crysti Neuman  
City Director/Clerk  
(Published July 30, 2025)

## PUBLIC NOTICE

ORDINANCE NO. 05.12.01  
AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF BANCROFT, IOWA, BY AMENDING Existing 6-5-8 WATER RATES NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BANCROFT, IOWA:

SECTION 1.  
6-5-8 WATER RATES. Water shall be furnished at the following monthly rates per property serviced within the City limits:  
Effective for JULY 2024 BILLING,

| WATER                                                      | Usage Rate                              |
|------------------------------------------------------------|-----------------------------------------|
| Base Rate-                                                 |                                         |
| \$21.53per month for ¾” meter (most residential customers) | \$4.15 per 1000 up to 5000 gallons      |
| \$26.60 per month for 1” meter                             | \$3.61 per 5001 to 20,000 gallons       |
| \$35.03 per month for 1.5” meter                           | \$3.06 per 20,001 up to 150,000 gallons |
| \$53.68 per month for 2” meter                             | \$2.58 per 1000 over 150,000            |
|                                                            | \$91.09 per month for 3” meter          |

Shall be amended to the following  
SECTION 1.  
6-5-8 WATER RATES. Water shall be furnished at the following monthly rates per property serviced within the City limits:  
Effective for the July, 2025 Billing,

| WATER                                                       | Usage Rate                             |
|-------------------------------------------------------------|----------------------------------------|
| Base Rate-                                                  |                                        |
| \$22.07 per month for ¾” meter (most residential customers) | \$4.25 per 1000 up to 5000 gallons     |
| \$27.27 per month for 1” meter                              | \$3.70 per 5001 to 20,000 gallons      |
| \$35.91 per month for 1.5” meter                            | \$3.14per 20,001 up to 150,000 gallons |
| \$55.02 per month for 2” meter                              | \$2.64 per 1000 over 150,000 gallons   |
|                                                             | \$93.37 per month for 3” meter         |

First reading- .  
Second reading-  
Third reading-  
PASSED AND APPROVED this\_\_\_\_ day of \_\_\_\_\_, 2025

Thomas Johnson – Mayor  
ATTEST: Crysti Neuman  
City Director/Clerk  
(Published July 30, 2025)

## PUBLIC NOTICE

ORDINANCE NO. 630  
AN ORDINANCE AMENDING THE CODE OF ORDINANCE OF THE CITY OF SWEA CITY, IOWA, 6-7-11 RATE OF SEWER RENT AND MANNER OF PAYMENT, BY INCREASING THE MONTHLY SEWER RATE PROVIDED THEREIN.

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SWEA CITY, IOWA:

Section 1. That 6-7-11 of the Code of Ordinances of the City of Swea City, Iowa, be amended to read as follows:

6-7-11 RATE OF SEWER RENT AND MANNER OF PAYMENT. The rate of sewer rent shall be paid with the water bill at the same time and under the same condition as to penalty for late payment, at the office of the City Clerk/Treasurer, beginning with the next payment after the enactment of this Ordinance, or, if connection has not been made, after the connection to

the sewer system is made and shall be the same for all users of the sanitary sewer system.

The rates shall be as follows:  
First 1,000 gallons per month: \$26.00.

All over 1,000 gallons used per month: \$9.00 per 1,000 gallons.

Debt Service Fee \$55.00 per month, per connection.

(Code oflaw, Sec. 384.84(1))  
Section 2. This Ordinance shall take effect upon publication.

PASSED, APPROVED, AND ADOPTED BY The City Council of Swea City, Iowa on the 16th day of July, 2025.

Wendy Zielske,  
Mayor

Alycia Woltermann  
City Clerk  
(Published July 30, 2025)

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BOARD PROCEEDINGS  
July 15, 2025  
SPECIAL JULY SESSION