

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET

Fiscal Year July 1, 2022 - June 30, 2023

County Name: IDA COUNTY County Number: 47

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

Meeting Date: 3/29/2022 Meeting Time: 10:30 AM Meeting Location: Supervisor's Meeting Room, 401 Moorehead St., Ida Grove, IA 51445

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-gov-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)
idacounty.iowa.gov

County Telephone Number
(712) 364-2626

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	3,421,841	3,040,356	2,929,030	8.09
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	102,500	122,679	184,722	
Net Current Property Taxes	4	3,319,341	2,917,677	2,744,308	
Delinquent Property Tax Revenue	5	75	50	15,378	
Penalties, Interest & Costs on Taxes	6	7,000	7,000	23,123	
Other County Taxes/TIF Tax Revenues	7	2,505,890	1,994,750	1,621,854	24.30
Intergovernmental	8	3,309,903	4,474,969	5,271,192	
Licenses & Permits	9	11,200	9,150	9,315	
Charges for Service	10	272,400	234,590	301,140	
Use of Money & Property	11	17,650	34,462	67,956	
Miscellaneous	12	265,818	250,490	294,648	
Subtotal Revenues	13	9,709,277	9,923,138	10,348,914	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	10,000,000	8,257,900	
Operating Transfers In	15	2,998,142	2,261,026	1,723,891	
Proceeds of Fixed Asset Sales	16	0	0	21	
Total Revenues & Other Sources	17	12,707,419	22,184,164	20,330,726	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	1,428,561	1,171,142	1,010,922	18.88
Physical Health and Social Services	19	329,798	285,438	235,894	18.24
Mental Health, ID & DD	20	0	179,964	246,276	
County Environment and Education	21	1,050,329	973,940	828,768	12.58
Roads & Transportation	22	4,572,310	4,266,660	3,153,710	20.41
Government Services to Residents	23	395,433	347,794	316,191	11.83
Administration	24	1,016,286	953,730	819,078	11.39
Nonprogram Current	25	0	0	0	
Debt Service	26	1,736,082	1,065,536	544,135	78.62
Capital Projects	27	15,232,804	7,130,030	1,445,073	224.67
Subtotal Expenditures	28	25,761,603	16,374,234	8,600,047	
Other Financing Uses:					
Operating Transfers Out	29	2,998,142	2,261,026	1,723,891	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	28,759,745	18,635,260	10,323,938	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-16,052,326	3,548,904	10,006,788	
Beginning Fund Balance - July 1,	33	20,740,992	17,192,088	7,185,300	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,265,646	20,132,436	16,460,216	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	290,948	301,048	196,537	
Fund Balance - Unassigned	39	132,072	307,508	535,335	
Total Ending Fund Balance - June 30,	40	4,688,666	20,740,992	17,192,088	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	2,797,381				
Rural Only Levies*:	624,460	Urban Areas:	4.30000		
Special District Levies*:	0	Rural Areas:	5.57000		
TIF Tax Revenues:	2,067,377	Any special district tax rates not included.			
Utility Replacement Excise Tax:	84,513				

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

Public Safety/Jail Increase \$253, 961; Staff Increase Auditor's Office, Increase of Salaries, Worker's Comp and Tort Liability Insurance Increases; Public Health & Secondary Road contribution increases-Rural Basic Levy-Increase Contribution to Libraries and Secondary Roads.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate: