

Resolution Approving the Annual Budget for Fiscal Year 2023-2024

For Ida County, Iowa

WHEREAS, after the public hearing, the Board of Supervisors must adopt a budget and certificate of taxes for Fiscal Year 2023-2024.

WHEREAS, THE Notice of Public Hearing Budget Estimate was published on March 22, 2023 and the County did hold a public hearing concerning the budget for the FY 2023-2024 on April 11, 2023.

NOW, THEREFORE BE IT RESOLVED, that the Ida County Board of Supervisors hereby approves the adoption of budget and certification of taxes for FY 2023-2024 as attached.

PASSED, APPROVED AND ADOPTED this 11th day of April, 2023 by the Ida County Board of Supervisors with the following vote.

AYES: Raymond Drey NAYS: _____
Justin S. Light _____
Del Will _____

Attest: Lorna Steenbock

Resolution 23-12

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2023 - June 30, 2024

County Number: 47 County Name: IDA COUNTY Date Adopted: 4/11/2023

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 listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. There is long-Term Debt Schedule (Form 703) for the debt service needs, if any.
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 as the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		711,717,576		695,890,576	
General Basic	2	2,491,012		3.50000		2,435,617
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	2,491,012				2,435,617
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	687,000		0.96527		671,722
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	36,087				35,282
Debt Service (from Form 703 col. I Countywide total)	9	0	897,180,983	0.00000	881,353,983	0
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	3,178,012		4.46527		3,107,339
B. All Rural Services Only Levies:	13		538,571,464		526,523,872	
Rural Services Basic	14	700,003		1.29974		684,344
Rural Services Supplemental	16					0
Unified Law Enforcement	17	226,001		0.41963		220,945
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	926,004		1.71937		905,289
Subtotal Countywide/All Rural Services (A + B)	21	4,104,016		6.18464		4,012,628
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	4,104,016				4,012,628

Compensation Schedule for FY 2023/2024

Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	65,940		
Auditor	62,538	1	Ida County Courier
Recorder	62,478	2	The Advance
Treasurer	62,538	3	
Sheriff	87,477	4	
Supervisors	32,045	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different			

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

Curtis Selt
(Board Chairperson)

4/11/23
(Date)

Lorna Steenbock 4/11/23
(County Auditor) (Date)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

Lorna Steenbock
(County Auditor Signature of Certification)

4/14/23
(Date)

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2023/2024 Capital Projects	Debt Service	Permanent	TOTALS Budget 2023/2024	TOTALS Re-Est 2022/2023	TOTALS Actual 2021/2022	
Taxes Levied on Property	1	3,107,339	905,289		0		4,012,628	3,732,691	3,221,248	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	86,000	17,500		0		103,500	413,350	345,085	3
Net Current Property Taxes	4	3,021,339	887,789		0		3,909,128	3,319,341	2,876,163	4
Delinquent Property Tax Revenue	5	50	25		0		75	52	-569	5
Penalties, Interest & Costs on Taxes	6	7,000					7,000	12,000	17,014	6
Other County Taxes/TIF Tax Revenues	7	74,563	3,071,391	0	0	0	3,145,954	2,514,691	2,099,733	7
Intergovernmental	8	322,229	2,868,575	0	0	0	3,190,804	3,454,005	4,414,886	8
Licenses & Permits	9	6,000	6,000	0	0	0	12,000	9,072	7,740	9
Charges for Service	10	247,350	1,900	0	0	0	249,250	260,093	273,904	10
Use of Money & Property	11	87,065	1,000	6,000	0	0	94,065	150,119	45,500	11
Miscellaneous	12	89,846	211,343	0	0	0	301,189	280,378	233,352	12
Subtotal Revenues	13	3,855,442	7,048,023	6,000	0	0	10,909,465	9,999,751	9,967,723	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	9,870,116	14
Operating Transfers In	15	74,460	1,338,757	0	2,203,105	0	3,616,322	3,061,602	2,298,524	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	0	16
Total Revenues & Other Sources	17	3,929,902	8,386,780	6,000	2,203,105	0	14,525,787	13,061,353	22,136,363	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	1,465,889	231,100			0	1,696,989	1,481,734	1,135,427	18
Physical Health and Social Services	19	400,300	50,000			0	450,300	379,848	294,297	19
Mental Health, ID & DD	20	0	0			0	0	0	159,628	20
County Environment and Education	21	385,323	713,628			0	1,098,951	998,672	915,396	21
Roads & Transportation	22	0	5,136,045			0	5,136,045	3,785,150	3,133,514	22
Government Services to Residents	23	406,690	5,000			0	411,690	418,723	331,931	23
Administration	24	1,057,353	62,650			0	1,120,003	1,037,891	927,177	24
Nonprogram Current	25	0	0			0	0	0	0	25
Debt Service	26	0	0		2,155,505	0	2,155,505	1,736,082	1,065,537	26
Capital Projects	27	50,000	2,525,772	9,045,726		0	11,621,498	4,288,380	6,882,367	27
Subtotal Expenditures	28	3,765,555	8,724,195	9,045,726	2,155,505	0	23,690,981	14,126,480	14,845,274	28
Other Financing Uses:										
Operating Transfers Out	29	194,563	3,421,759	0	0	0	3,616,322	3,061,602	2,298,524	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	3,960,118	12,145,954	9,045,726	2,155,505	0	27,307,303	17,188,082	17,143,798	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-30,216	-3,759,174	-9,039,726	47,600	0	-12,781,516	-4,126,729	4,992,565	32
Beginning Fund Balance - July 1, 2023	33	709,888	8,305,328	9,042,056	652	0	18,057,924	22,184,653	17,192,088	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	140,655	4,546,154	2,330	48,252	0	4,737,391	0	0	36
Fund Balance - Committed	37	275,025	0	0	0	0	275,025	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	263,992	0	0	0	0	263,992	18,057,924	22,184,653	39
Total Ending Fund Balance - June 30,	40	679,672	4,546,154	2,330	48,252	0	5,276,408	18,057,924	22,184,653	40

Proposed tax rate per \$1,000 valuation for County purposes: 4.46527 urban areas; 6.18464 rural areas; Any special district rates excluded.