

RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT
IDA COUNTY

Fiscal Year July 1, 2023 - June 30, 2024

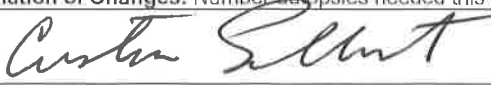

IDA COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2024

Meeting Date:	Meeting Time:	Meeting Location:
4/23/2024	09:00 AM	Magistrate Courtroom, 401 Moorehead St., Ida Grove, IA 51445

The governing body of the IDA COUNTY met with a quorum present and found that the notice of time and place of the hearing had been published as required by law and that the affidavit of publication is on file with the county auditor. After hearing public comment the governing body took up the amendment to the budget for final consideration and determined that said budgeted expenditures be amended as follows:

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	4,012,628	0	4,012,628
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	103,500	0	103,500
Net Current Property Tax	4	3,909,128	0	3,909,128
Delinquent Property Tax Revenue	5	75	0	75
Penalties, Interest & Costs on Taxes	6	7,000	0	7,000
Other County Taxes/TIF Tax Revenues	7	3,145,954	0	3,145,954
Intergovernmental	8	3,190,804	0	3,190,804
Licenses & Permits	9	12,000	0	12,000
Charges for Service	10	249,250	0	249,250
Use of Money & Property	11	94,065	141,700	235,765
Miscellaneous	12	301,189	0	301,189
Subtotal Revenue	13	10,909,465	141,700	11,051,165
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	3,616,322	0	3,616,322
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	14,525,787	141,700	14,667,487
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	1,696,989	10,000	1,706,989
Physical Health and Social Services	19	450,300	0	450,300
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,098,951	0	1,098,951
Roads & Transportation	22	5,136,045	0	5,136,045
Government Services to Residents	23	411,690	1,000	412,690
Administration	24	1,120,003	0	1,120,003
Nonprogram Current	25	0	0	0
Debt Service	26	2,155,505	0	2,155,505
Capital Projects	27	11,621,498	-2,400,000	9,221,498
Subtotal Expenditures	28	23,690,981	-2,389,000	21,301,981
Other Financing Uses:				
Operating Transfers Out	29	3,616,322	0	3,616,322
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	27,307,303	-2,389,000	24,918,303
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-12,781,516	2,530,700	-10,250,816
Beginning Fund Balance - July 1, 2023	33	18,057,924	-213,629	17,844,295
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	4,737,391	2,028,411	6,765,802
Fund Balance - Committed	37	275,025	61,841	336,866
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	263,992	226,819	490,811
Total Ending Fund Balance - June 30, 2024	40	5,276,408	2,317,071	7,593,479

Explanation of Changes: Number autopsies needed this year and moved the authority to spend on Capital projects to FY25.


04/23/2024

 Signature of Certification
 Adopted On
County Auditor Signature of Certification