

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2025 - June 30, 2026

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: 4/14/2025 Meeting Time: 10:00 AM Meeting Location: Board of Supervisors 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-budget-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)
www.idacountyia.gov

County Telephone Number
(712) 364-2626

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,114,635	5,350,219	4,135,618	11.21
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	116,300	262,968	274,408	
Net Current Property Taxes	4	4,998,335	5,087,251	3,861,210	
Delinquent Property Tax Revenue	5	90	137	-68	
Penalties, Interest & Costs on Taxes	6	10,000	6,500	20,778	
Other County Taxes/TIF Tax Revenues	7	4,577,927	4,257,603	3,416,768	15.75
Intergovernmental	8	3,472,073	3,386,796	3,708,710	
Licenses & Permits	9	27,200	26,764	33,554	
Charges for Service	10	310,475	256,843	283,889	
Use of Money & Property	11	122,320	566,504	825,737	
Miscellaneous	12	242,101	216,475	280,239	
Subtotal Revenues	13	13,760,521	13,804,873	12,430,817	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	769,825	0	
Operating Transfers In	15	5,607,007	4,791,281	3,553,810	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	19,367,528	19,365,979	15,984,627	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,917,679	2,506,695	1,656,600	32.71
Physical Health and Social Services	19	445,984	413,794	316,357	18.73
County Environment and Education	21	1,210,969	1,124,096	994,456	10.35
Roads & Transportation	22	5,198,721	5,758,461	4,463,061	7.93
Government Services to Residents	23	472,676	448,370	383,039	11.09
Administration	24	1,432,309	1,152,473	1,151,489	11.53
Nonprogram Current	25	0	0	0	
Debt Service	26	2,748,430	2,554,639	2,155,505	12.92
Capital Projects	27	3,505,000	1,932,000	6,913,093	-28.80
Subtotal Expenditures	28	17,931,768	15,890,528	18,033,600	
Other Financing Uses:					
Operating Transfers Out	29	5,607,007	4,791,281	3,553,810	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	23,538,775	20,681,809	21,587,410	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-4,171,247	-1,315,830	-5,602,783	
Beginning Fund Balance - July 1,	33	10,933,851	12,249,681	17,852,464	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,080,049	7,267,615	7,738,685	
Fund Balance - Committed	37	501,646	1,826,646	2,914,515	
Fund Balance - Assigned	38	259,258	370,258	354,076	
Fund Balance - Unassigned	39	921,651	1,469,332	1,242,405	
Total Ending Fund Balance - June 30,	40	6,762,604	10,933,851	12,249,681	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,674,724				
Rural Only Levies*:	1,439,911	Urban Areas:	5.20000		
Special District Levies*:	0	Rural Areas:	7.88916		
TIF Tax Revenues:	4,110,000	Any special district tax rates not included.			
Utility Replacement Excise Tax:	162,472				

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

Line 1, increase in values; Line 7 , increase in TIF amounts; Lines 18-24, increases due to insurance and wage increases.