

Resolution 25-16

WHEREAS, after the public hearing, The Board of Supervisors must adopt a budget and certificate of taxes for the Fiscal Year 2025-2026.

WHEREAS, THE Notice of Public Hearing Budget/Tax Estimate was published on 03/19/2025 and 04/9/2025 the County did hold a public hearing concerning the budget/tax for the FY 2025-2026 on March 25th and the final Public Hearing on April 14th, 2025.

NOW, THEREFORE BE IT RESOLVED, that the Ida County Board of Supervisors hereby approves the adoption of budget and certification of taxes for the FY 2025-2026 as attached.

PASSED, APPROVED this 14th day of April, 2025 by the County Board of Supervisors with the following vote:

AYES: Devon Whiteing NAYS: _____
Cristin Schubert _____

Kyle Beck _____
Kristy Gilbert _____

ATTEST: _____ CHAIR: Devon Whiteing
Kristy Gilbert, Auditor Devlun Whiteing, Chair

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 | Urban Areas: | | 5.20000 | |
| Rural Only Levies*: | 1,439,911 | Rural Areas: | | 7.88916 | |
| Special District Levies*: | 0 | Any special district tax rates not included. | | | |
| TIF Tax Revenues: | 4,110,000 | | | | |
| 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. COUNTY NAME: IDA COUNTY | NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026 | COUNTY NUMBER: 47 |
|---|---|-----------------------------|

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

Meeting Date: 3/25/2025 Meeting Time: 09:30 AM Meeting Location: 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 the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
www.idacountyia.gov

County Telephone Number
(712) 364-2626

| Iowa Department of Management | Current Year Certified Property Tax FY 2024/2025 | Budget Year Effective Tax FY 2025/2026 | Budget Year Proposed Tax FY 2025/2026 |
|---|---|--|--|
| Taxable Valuations-General Services | 693,299,843 | 706,677,589 | 706,677,589 |
| Requested Tax Dollars-Countywide Rates Except Debt Service | 3,778,484 | 3,778,484 | 3,674,724 |
| Taxable Valuations-Debt Service | 916,348,008 | 943,991,710 | 943,991,710 |
| Requested Tax Dollars-Debt Service | 0 | 0 | 0 |
| Requested Tax Dollars-Countywide Rates | 3,778,484 | 3,778,484 | 3,674,724 |
| Tax Rate-Countywide | 5.45000 | 5.34683 | 5.20000 |
| Taxable Valuations-Rural Services | 523,915,438 | 535,450,158 | 535,450,158 |
| Requested Tax Dollars-Additional Rural Levies | 1,440,767 | 1,440,767 | 1,439,911 |
| Tax Rate-Rural Additional | 2.75000 | 2.69076 | 2.68916 |
| Rural Total | 8.20000 | 8.03759 | 7.88916 |
| Tax Rate Comparison-Current VS. Proposed | | | |
| Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000 | Current Year Certified Property Tax FY 2024/2025 | Budget Year Proposed Tax FY 2025/2026 | Percent Change |
| Urban Taxpayer | 253 | 271 | 7.11 |
| Rural Taxpayer | 380 | 412 | 8.42 |
| Tax Rate Comparison-Current VS. Proposed | | | |
| Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000 | Current Year Certified Property Tax FY 2024/2025 | Budget Year Proposed Tax FY 2025/2026 | Percent Change |
| Urban Taxpayer | 1,115 | 1,212 | 8.70 |
| Rural Taxpayer | 1,677 | 1,839 | 9.66 |

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

There was no tax increase for Ida County. The above tax rate comparisons are generated by the state and does not reflect current values for Ida County

BUDGET SUMMARY

| REVENUES & OTHER FINANCING SOURCES | | General | Special Revenue | TOTALS Budget 2025/2026 Capital Projects | Debt Service | Permanent | TOTALS Budget 2025/2026 | TOTALS Re-Est 2024/2025 | TOTALS Actual 2023/2024 | |
|--|----|-----------|-----------------|---|--------------|-----------|-------------------------|-------------------------|-------------------------|----|
| Taxes Levied on Property | 1 | 3,144,716 | 1,969,919 | | 0 | | 5,114,635 | 5,350,219 | 4,135,618 | 1 |
| Less: Uncollected Delinquent Taxes - Levy Year | 2 | 0 | 0 | | 0 | | 0 | 0 | 0 | 2 |
| Less: Credits to Taxpayers | 3 | 81,250 | 35,050 | | 0 | | 116,300 | 262,968 | 274,408 | 3 |
| Net Current Property Taxes | 4 | 3,063,466 | 1,934,869 | | 0 | | 4,998,335 | 5,087,251 | 3,861,210 | 4 |
| Delinquent Property Tax Revenue | 5 | 50 | 40 | | 0 | | 90 | 137 | -68 | 5 |
| Penalties, Interest & Costs on Taxes | 6 | 10,000 | | | | | 10,000 | 6,500 | 20,778 | 6 |
| Other County Taxes/TIF Tax Revenues | 7 | 101,051 | 4,476,876 | 0 | 0 | 0 | 4,577,927 | 4,257,603 | 3,416,768 | 7 |
| Intergovernmental | 8 | 352,554 | 3,119,519 | 0 | 0 | 0 | 3,472,073 | 3,386,796 | 3,708,710 | 8 |
| Licenses & Permits | 9 | 7,200 | 20,000 | 0 | 0 | 0 | 27,200 | 26,764 | 33,554 | 9 |
| Charges for Service | 10 | 293,475 | 17,000 | 0 | 0 | 0 | 310,475 | 256,843 | 283,889 | 10 |
| Use of Money & Property | 11 | 100,320 | 2,000 | 20,000 | 0 | 0 | 122,320 | 566,504 | 825,737 | 11 |
| Miscellaneous | 12 | 86,370 | 155,731 | 0 | 0 | 0 | 242,101 | 216,475 | 280,239 | 12 |
| Subtotal Revenues | 13 | 4,014,486 | 9,726,035 | 20,000 | 0 | 0 | 13,760,521 | 13,804,873 | 12,430,817 | 13 |
| Other Financing Sources: | | | | | | | | | | |
| General Long-Term Debt Proceeds | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 769,825 | 0 | 14 |
| Operating Transfers In | 15 | 0 | 1,371,382 | 1,000,000 | 3,235,625 | 0 | 5,607,007 | 4,791,281 | 3,553,810 | 15 |
| Proceeds of Fixed Asset Sales | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| Total Revenues & Other Sources | 17 | 4,014,486 | 11,097,417 | 1,020,000 | 3,235,625 | 0 | 19,367,528 | 19,365,979 | 15,984,627 | 17 |
| EXPENDITURES & OTHER FINANCING USES | | | | | | | | | | |
| Operating: | | | | | | | | | | |
| Public Safety and Legal Services | 18 | 2,041,080 | 876,599 | | | 0 | 2,917,679 | 2,506,695 | 1,656,600 | 18 |
| Physical Health and Social Services | 19 | 405,984 | 40,000 | | | 0 | 445,984 | 413,794 | 316,357 | 19 |
| County Environment and Education | 21 | 422,533 | 788,436 | | | 0 | 1,210,969 | 1,124,096 | 994,456 | 21 |
| Roads & Transportation | 22 | 0 | 5,198,721 | | | 0 | 5,198,721 | 5,758,461 | 4,463,061 | 22 |
| Government Services to Residents | 23 | 464,676 | 8,000 | | | 0 | 472,676 | 448,370 | 383,039 | 23 |
| Administration | 24 | 1,325,109 | 107,200 | | | 0 | 1,432,309 | 1,152,473 | 1,151,489 | 24 |
| Nonprogram Current | 25 | 0 | 0 | | | 0 | 0 | 0 | 0 | 25 |
| Debt Service | 26 | 0 | 0 | | 2,748,430 | 0 | 2,748,430 | 2,554,639 | 2,155,505 | 26 |
| Capital Projects | 27 | 0 | 2,160,000 | 1,345,000 | | 0 | 3,505,000 | 1,932,000 | 6,913,093 | 27 |
| Subtotal Expenditures | 28 | 4,659,382 | 9,178,956 | 1,345,000 | 2,748,430 | 0 | 17,931,768 | 15,890,528 | 18,033,600 | 28 |
| Other Financing Uses: | | | | | | | | | | |
| Operating Transfers Out | 29 | 122,934 | 4,484,073 | 1,000,000 | 0 | 0 | 5,607,007 | 4,791,281 | 3,553,810 | 29 |
| Refunded Debt/Payments to Escrow | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| Total Expenditures & Other Uses | 31 | 4,782,316 | 13,663,029 | 2,345,000 | 2,748,430 | 0 | 23,538,775 | 20,681,809 | 21,587,410 | 31 |
| Excess of Revenues & Other Sources over (under) Expenditures & Other Uses | 32 | -767,830 | -2,565,612 | -1,325,000 | 487,195 | 0 | -4,171,247 | -1,315,830 | -5,602,783 | 32 |
| Beginning Fund Balance - July 1, 2025 | 33 | 2,241,750 | 6,860,554 | 1,826,646 | 4,901 | 0 | 10,933,851 | 12,249,681 | 17,852,464 | 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 | 293,011 | 4,294,942 | 0 | 492,096 | 0 | 5,080,049 | 7,267,615 | 7,738,685 | 36 |
| Fund Balance - Committed | 37 | 0 | 0 | 501,646 | 0 | 0 | 501,646 | 1,826,646 | 2,914,515 | 37 |
| Fund Balance - Assigned | 38 | 259,258 | 0 | 0 | 0 | 0 | 259,258 | 370,258 | 354,076 | 38 |
| Fund Balance - Unassigned | 39 | 921,651 | 0 | 0 | 0 | 0 | 921,651 | 1,469,332 | 1,242,405 | 39 |
| Total Ending Fund Balance - June 30, | 40 | 1,473,920 | 4,294,942 | 501,646 | 492,096 | 0 | 6,762,604 | 10,933,851 | 12,249,681 | 40 |

Proposed tax rate per \$1,000 valuation for County purposes: 5.2 urban areas; 7.88916 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 47 County Name: IDA COUNTY Date Adopted: 4/14/2025

At the meeting 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 the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: 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 and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

| | GBFL Max Rate | GBFL Max Dollars | Non-TIF Taxable w/ G&E | Taxable Growth % |
|-------------------------------------|------------------------------|------------------|------------------------|------------------|
| FY 2025 Budget Data | 3.50000 | 2,500,470 | 714,420,085 | 1.97 |
| | Limitation Percentage | | | |
| | 0 | | | |
| | GBFL Max Rate | GBFL Max Dollars | Revenue Growth % | |
| Max Allowed GBFL for FY 2026 | 3.50000 | 2,549,744 | 1.97 | |

RURAL BASIC FUND LEVY CALCULATION

| | RBFL Max Rate | RBFL Max Dollars | Non-TIF Taxable w/ G&E | Taxable Growth % |
|-------------------------------------|------------------------------|------------------|------------------------|------------------|
| FY 2025 Budget Data | 2.15000 | 1,164,034 | 541,411,222 | 2.27 |
| | Limitation Percentage | | | |
| | 0 | | | |
| | RBFL Max Rate | RBFL Max Dollars | Revenue Growth % | |
| Max Allowed RBFL for FY 2026 | 3.95000 | 2,187,009 | 87.88 | |

| | | UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS | VALUATION WITH GAS & ELEC UTILITIES | LEVY RATE | VALUATION WITHOUT GAS & ELEC UTILITIES | PROPERTY TAXES LEVIED |
|--|----|--|-------------------------------------|-----------|--|-----------------------|
| A. Countywide Levies: | | | 728,498,169 | | 706,677,589 | |
| General Basic | 1 | | | | | |
| + Cemetery (Pioneer - 331.424B) | 2 | 2,549,744 | | 3.50000 | | 2,473,372 |
| = Total for General Basic | 3 | | | | | 0 |
| | 4 | 2,549,744 | | | | 2,473,372 |
| Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement | 5 | | | | | 0 |
| General Supplemental | 6 | 692,073 | | 0.95000 | | 671,344 |
| Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement | 7 | 39,804 | | | | 38,613 |
| Debt Service (from Form 703 col. I Countywide total) | 9 | 0 | 965,812,290 | 0.00000 | 943,991,710 | 0 |
| Voted Emergency Medical Services (Countywide) | 10 | 546,373 | | 0.75000 | | 530,008 |
| Other | 11 | | | | | 0 |
| Subtotal Countywide (A) | 12 | 3,788,190 | | 5.20000 | | 3,674,724 |
| B. All Rural Services Only Levies: | | | 553,673,073 | | 535,450,158 | |
| Rural Services Basic | 13 | | | | | |
| Rural Services Supplemental | 14 | 954,033 | | 1.72310 | | 922,634 |
| Unified Law Enforcement | 16 | | | | | 0 |
| | 17 | 534,884 | | 0.96606 | | 517,277 |
| Other | 18 | | | | | 0 |
| Other | 19 | | | | | 0 |
| Subtotal All Rural Services Only (B) | 20 | 1,488,917 | | 2.68916 | | 1,439,911 |
| Subtotal Countywide/All Rural Services (A + B) | 21 | 5,277,107 | | 7.88916 | | 5,114,635 |
| 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 | 5,277,107 | | | | 5,114,635 |

| Compensation Schedule for FY 2025/2026 | | | |
|--|---------------|--------------------------------------|--------------------------------------|
| Elected Official | Annual Salary | Number of Official County Newspapers | Names of Official County Newspapers: |
| Attorney | 77,980 | | |
| Auditor | 70,579 | 1 | Ida County Courier |
| Recorder | 70,512 | 2 | The Holstein Advance |
| Treasurer | 70,579 | 3 | |
| Sheriff | 105,813 | 4 | |
| Supervisors | 33,600 | 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

Derek Whiteman
 (Board Chairperson)

4-14-25
 (Date)

Kristy Gilbert
 (County Auditor or Budget Preparer)

4-14-2025
 (Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

Kristy Gilbert
 (County Auditor Signature of Certification)

4-15-2025
 (Date)

REVENUES DETAIL

County Name: IDA COUNTY
County No: 47

| | GENERAL FUND | | | | SPECIAL REVENUE FUNDS | | | | | | TOTALS | | | |
|---|--------------|---------------|----------------------|---------------|-----------------------|-----------------------------|-----------------|-----------|----------------------|------------------|---------------|------------------|------------------|------------------|
| | | General Basic | General Supplemental | General Other | Rural Services Basic | Rural Services Supplemental | Secondary Roads | Other | All Capital Projects | All Debt Service | All Permanent | Budget 2025/2026 | Re-Est 2024/2025 | Actual 2023/2024 |
| TAXED LEVIED ON PROPERTY | 1 | 2,473,372 | 671,344 | | 922,634 | 0 | | 1,047,285 | | 0 | | 5,114,635 | 5,350,219 | 4,135,618 |
| Less: Uncoll: Del. Taxes Levy Year | 2 | | | | | | | | | | | 0 | | |
| Less: Credits to Taxpayers | 3 | 68,000 | 13,250 | | 17,550 | | | 17,500 | | | | 116,300 | 262,968 | 274,408 |
| 1000 Net Current Property Taxes | 4 | 2,405,372 | 658,094 | | 905,084 | 0 | | 1,029,785 | | 0 | | 4,998,335 | 5,087,251 | 3,861,210 |
| 1010 Delinq. Property Tax Revenue | 5 | 50 | | | 5 | | | 35 | | | | 90 | 137 | -68 |
| 11XX Penalties, Int, & Costs on Taxes | 6 | 10,000 | | | | | | | | | | 10,000 | 6,500 | 20,778 |
| OTHER COUNTY TAXES/TIF REVENUES | | | | | | | | | | | | | | |
| 12XX Other County Taxes | 7 | 2,800 | 550 | | 750 | | | 755 | | | | 4,855 | 4,910 | 4,674 |
| 13XX Voter Approved Local Option Taxes | 8 | | | | 300,000 | | | | | | | 300,000 | 486,124 | 453,404 |
| 14XX Gambling Taxes | 9 | | | | | | | | | | | 0 | | |
| 15XX TIF Tax Revenues | 10 | | | | | | | 4,110,000 | | | | 4,110,000 | 3,602,850 | 2,860,135 |
| 16XX Utility Tax Replacement Excise Taxes | 11 | 76,372 | 20,729 | | 31,399 | 0 | | 33,972 | | 0 | | 162,472 | 163,219 | 97,964 |
| 17XX Taxes Collected for Other Governments | 11B | 600 | | | | | | | | | | 600 | 500 | 591 |
| Subtotal | 12 | 79,772 | 21,279 | 0 | 332,149 | 0 | 0 | 4,144,727 | 0 | 0 | 0 | 4,577,927 | 4,257,603 | 3,416,768 |
| INTERGOVERNMENTAL REVENUE | | | | | | | | | | | | | | |
| 20XX State Shared Revenues | 13 | 550 | | | | | 2,705,248 | | | | | 2,705,798 | 2,538,618 | 2,693,204 |
| 21XX State Replacements Against Levied Taxes | 14 | 68,000 | 13,250 | | 17,550 | | | 17,500 | | | | 116,300 | 262,968 | 274,408 |
| 22XX Other State Tax Replacements | 15 | 50,500 | 12,100 | | 19,000 | | | 21,000 | | | | 102,600 | 69,954 | 104,873 |
| 23XX, 24XX State/Federal Pass-Thru Revenues | 16 | 25,000 | | | | | 20,251 | | | | | 45,251 | 43,170 | 153,604 |
| 25XX Contributions from Other Intergovernmental Units | 17 | 9,349 | 10,000 | | | | | | | | | 19,349 | 9,349 | 22,416 |
| 26XX, 27XX State Grants and Entitlements | 18 | 140,505 | 15,300 | 8,000 | | | 301,970 | 17,000 | | | | 482,775 | 462,737 | 460,205 |
| 28XX Federal Grants and Entitlements | 19 | | | | | | | | | | | 0 | | |
| 29XX Payments in Lieu of Taxes | 20 | | | | | | | | | | | 0 | | |
| Subtotal (lines 13 - 20) | 21 | 293,904 | 50,650 | 8,000 | 36,550 | 0 | 3,027,469 | 55,500 | 0 | 0 | 0 | 3,472,073 | 3,386,796 | 3,708,710 |
| 3XXX Licenses & Permits | 22 | 7,200 | | | | | 20,000 | | | | | 27,200 | 26,764 | 33,554 |
| 4XXX, 5XXX Charges for Service | 23 | 278,475 | | 15,000 | 1,000 | | | 16,000 | | | | 310,475 | 256,843 | 283,889 |
| 6XXX Use of Money & Property | 24 | 100,320 | | | 1,000 | | | 1,000 | 20,000 | | | 122,320 | 566,504 | 825,737 |
| 8XXX Miscellaneous | 25 | 11,870 | 1,500 | 73,000 | | | 42,360 | 113,371 | | | | 242,101 | 216,475 | 280,239 |
| Total Revenues | 26 | 3,186,963 | 731,523 | 96,000 | 1,275,788 | 0 | 3,089,829 | 5,360,418 | 20,000 | 0 | 0 | 13,760,521 | 13,804,873 | 12,430,817 |
| OTHER FINANCING SOURCES OPERATING TRANSFERS IN | | | | | | | | | | | | | | |
| 9000 From General Basic | 27 | | | | | | 122,934 | | | | | 122,934 | 120,558 | 171,349 |
| 9020 From Rural Services Basic | 28 | | | | | | 1,234,448 | | | | | 1,234,448 | 1,327,464 | 1,200,653 |
| 90xx From Other Budgetary Funds | 29 | | | | 14,000 | | | | 1,000,000 | 3,235,625 | | 4,249,625 | 3,343,259 | 2,181,808 |
| Subtotal (lines 27- 29) | 30 | 0 | 0 | 0 | 14,000 | 0 | 1,357,382 | 0 | 1,000,000 | 3,235,625 | 0 | 5,607,007 | 4,791,281 | 3,553,810 |
| 91XX Proceeds/Gen Long-Term Debt | 31 | | | | | | | | | | | 0 | 769,825 | 0 |
| 92XX Proceeds/Gen Capital Asset Sales | 32 | | | | | | | | | | | 0 | | |
| Total Revenues and Other Sources | 33 | 3,186,963 | 731,523 | 96,000 | 1,289,788 | 0 | 4,447,211 | 5,360,418 | 1,020,000 | 3,235,625 | 0 | 19,367,528 | 19,365,979 | 15,984,627 |
| Beginning Fund Balance - July 1, NaN | 34 | 1,469,331 | 402,161 | 370,258 | 963,934 | | 3,622,983 | 2,273,637 | 1,826,646 | 4,901 | | 10,933,851 | 12,249,681 | 17,852,464 |
| Total Resources | 35 | 4,656,294 | 1,133,684 | 466,258 | 2,253,722 | 0 | 8,070,194 | 7,634,055 | 2,846,646 | 3,240,526 | 0 | 30,301,379 | 31,615,660 | 33,837,091 |
| Loss on Nonreplaced Credits Against Levied Taxes | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: IDA COUNTY

County No: 47

| | GENERAL FUND | | | SPECIAL REVENUE FUNDS | | | | | | TOTALS | | |
|--|--------------|------------------|----------------------|-----------------------|----------------------|-----------------------------|-----------------|----------------|---------------|------------------|------------------------|------------------|
| | | General Basic | General Supplemental | General Other | Rural Services Basic | Rural Services Supplemental | Secondary Roads | Other | All Permanent | Budget 2025/2026 | Re-estimated 2024/2025 | Actual 2023/2024 |
| LAW ENFORCEMENT PROGRAM | | | | | | | | | | | | |
| 1000 - Uniformed Patrol Services | 1 | | | | | | | | | 0 | | 1 |
| 1010 - Investigations | 2 | 13,500 | | | | | | | | 13,500 | 17,000 | 12,606 |
| 1020 - Unified Law Enforcement | 3 | 1,553,984 | | | | | | 425,000 | | 1,978,984 | 1,477,643 | 1,235,983 |
| 1030 - Contract Law Enforcement | 4 | | | | | | | | | 0 | | 4 |
| 1040 - Law Enforcement Communications | 5 | | | | | | | | | 0 | | 5 |
| 1050 - Adult Correctional Services | 6 | | | | | | | | | 0 | | 6 |
| 1060 - Administration | 7 | | 290 | | | | | | | 290 | 277 | 0 |
| Subtotal | 8 | 1,567,484 | 290 | 0 | 0 | 0 | 0 | 425,000 | 0 | 1,992,774 | 1,494,920 | 1,248,589 |
| LEGAL SERVICES PROGRAM | | | | | | | | | | | | |
| 1100 - Criminal Prosecution | 9 | 205,122 | 66,030 | 15,000 | | | | | | 290,252 | 284,607 | 251,844 |
| 1110 - Medical Examiner | 10 | 37,000 | 2,143 | | | | | 4,100 | | 39,143 | 30,143 | 29,563 |
| 1120 - Child Support Recovery | 11 | | | | | | | | | 0 | | 11 |
| Subtotal | 12 | 242,122 | 68,173 | 15,000 | 0 | 0 | 0 | 4,100 | 0 | 329,395 | 314,750 | 281,407 |
| EMERGENCY SERVICES | | | | | | | | | | | | |
| 1200 - Ambulance Services | 13 | 48,500 | 15,107 | | | | | | | 511,106 | 607,113 | 74,671 |
| 1210 - Emergency Management | 14 | | 39,804 | | | | | | | 39,804 | 39,812 | 36,087 |
| 1220 - Fire Protection & Rescue Services | 15 | | | | | | | | | 0 | 5,000 | 15 |
| 1230 - E911 Service Board | 16 | | | | | | | | | 0 | | 16 |
| Subtotal | 17 | 48,500 | 54,911 | 0 | 0 | 0 | 0 | 447,499 | 0 | 550,910 | 651,925 | 110,758 |
| ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM | | | | | | | | | | | | |
| 1400 - Physical Operations | 18 | | 14,900 | | | | | | | 14,900 | 14,900 | 1,397 |
| 1410 - Research & Other Assistance | 19 | 500 | | | | | | | | 500 | 1,000 | 56 |
| 1420 - Bailiff Services | 20 | | | | | | | | | 0 | | 20 |
| Subtotal | 21 | 500 | 14,900 | 0 | 0 | 0 | 0 | 0 | 0 | 15,400 | 15,900 | 1,453 |
| COURT PROCEEDINGS PROGRAM | | | | | | | | | | | | |
| 1500 - Juries & Witnesses | 22 | | | | | | | | | 0 | | 22 |
| 1510 - (Reserved) | 23 | | | | | | | | | | | 23 |
| 1520 - Detention Services | 24 | | 1,000 | | | | | | | 1,000 | 1,000 | 705 |
| 1530 - Court Costs | 25 | | 18,200 | | | | | | | 18,200 | 18,200 | 11,740 |
| 1540 - Service of Civil Papers | 26 | | | | | | | | | 0 | | 26 |
| Subtotal | 27 | 0 | 19,200 | 0 | 0 | 0 | 0 | 0 | 0 | 19,200 | 19,200 | 12,445 |
| JUVENILE JUSTICE ADMINISTRATION PROGRAM | | | | | | | | | | | | |
| 1600 - Juvenile Victim Restitution | 28 | | | | | | | | | 0 | | 28 |
| 1610 - Juvenile Representation Services | 29 | | | | | | | | | 0 | | 29 |
| 1620 - Court-Appointed Attorneys & Court Costs for Juveniles | 30 | | 10,000 | | | | | | | 10,000 | 10,000 | 1,948 |
| Subtotal | 31 | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 1,948 |
| Total - Public Safety & Legal Services | 32 | 1,858,606 | 167,474 | 15,000 | 0 | 0 | 0 | 876,599 | 0 | 2,917,679 | 2,506,695 | 1,656,600 |

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: IDA COUNTY
 County No: 47

| | GENERAL FUND | | | SPECIAL REVENUE FUNDS | | | | | | TOTALS | | | |
|---|---------------|----------------------|---------------|-----------------------|-----------------------------|-----------------|-------|---------------|------------------|------------------------|------------------|---------|----|
| | General Basic | General Supplemental | General Other | Rural Services Basic | Rural Services Supplemental | Secondary Roads | Other | All Permanent | Budget 2025/2026 | Re-estimated 2024/2025 | Actual 2023/2024 | | |
| PHYSICAL HEALTH SERVICES PROGRAM | | | | | | | | | | | | | |
| 3000 - Personal & Family Health Services | 1 | 80,000 | | | | | | | | 80,000 | 92,500 | 72,341 | 1 |
| 3010 - Communicable Disease Prevention & Control Services | 2 | | | | | | | | | 0 | | | 2 |
| 3020 - Environmental Health | 3 | 65,780 | 5,031 | | | | | | | 70,811 | 69,964 | 50,113 | 3 |
| 3040 - Health Administration | 4 | 136,316 | | | | | | | | 136,316 | 132,912 | 128,790 | 4 |
| 3050 - Support of Hospitals | 5 | | | | | | | | | 0 | | | 5 |
| Subtotal | 6 | 282,096 | 5,031 | 0 | 0 | 0 | 0 | 0 | 0 | 287,127 | 295,376 | 251,244 | 6 |
| SERVICES TO POOR PROGRAM | | | | | | | | | | | | | |
| 3100 - Administration | 7 | 4,247 | 659 | | | | | | | 4,906 | 5,212 | 4,017 | 7 |
| 3110 - General Welfare Services | 8 | 36,996 | | | | | | | | 36,996 | 35,496 | 22,653 | 8 |
| 3120 - Care in County Care Facility | 9 | | | | | | | | | 0 | | | 9 |
| Subtotal | 10 | 41,243 | 659 | 0 | 0 | 0 | 0 | 0 | 0 | 41,902 | 40,708 | 26,670 | 10 |
| SERVICES TO MILITARY VETERANS PROGRAM | | | | | | | | | | | | | |
| 3200 - Administration | 11 | 30,242 | 3,863 | | | | | | | 34,105 | 32,660 | 28,840 | 11 |
| 3210 - General Services to Veterans | 12 | 8,850 | | | | | | | | 8,850 | 8,550 | 5,458 | 12 |
| Subtotal | 13 | 39,092 | 3,863 | 0 | 0 | 0 | 0 | 0 | 0 | 42,955 | 41,210 | 34,298 | 13 |
| CHILDREN'S & FAMILY SERVICES PROGRAM | | | | | | | | | | | | | |
| 3300 - Youth Guidance | 14 | | 23,000 | | | | | | | 23,000 | 23,000 | 2,625 | 14 |
| 3310 - Family Protective Services | 15 | | 11,000 | | | | | | | 11,000 | 13,500 | 1,000 | 15 |
| 3320 - Services for Disabled Children | 16 | | | | | | | | | 0 | | | 16 |
| Subtotal | 17 | 0 | 34,000 | 0 | 0 | 0 | 0 | 0 | 0 | 34,000 | 36,500 | 3,625 | 17 |
| SERVICES TO OTHER ADULTS PROGRAM | | | | | | | | | | | | | |
| 3400 - Services to the Elderly | 18 | | | | | | | | | 0 | | | 18 |
| 3410 - Other Social Services | 19 | | | | | | | | | 0 | | | 19 |
| 3420 - Social Services Business Operations | 20 | | | | | | | | | 0 | | | 20 |
| Subtotal | 21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| CHEMICAL DEPENDENCY PROGRAM | | | | | | | | | | | | | |
| 3500 - Treatment Services | 22 | | | | | | | | | 40,000 | 0 | 520 | 22 |
| 3510 - Preventive Services | 23 | | | | | | | | | 0 | | | 23 |
| 3520 - Opioid Litigation Settlement | 24 | | | | | | | | | 0 | | | 24 |
| Subtotal | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 40,000 | 0 | 40,000 | 0 | 520 | 25 |
| TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES | 26 | 362,431 | 43,553 | 0 | 0 | 0 | 0 | 40,000 | 0 | 445,984 | 413,794 | 316,357 | 26 |

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: IDA COUNTY

County No: 47

| | GENERAL FUND | | | SPECIAL REVENUE FUNDS | | | | | | TOTALS | | | |
|---|---------------|----------------------|---------------|-----------------------|-----------------------------|-----------------|----------------|---------------|------------------|------------------------|------------------|-----------|--|
| | General Basic | General Supplemental | General Other | Rural Services Basic | Rural Services Supplemental | Secondary Roads | Other | All Permanent | Budget 2025/2026 | Re-estimated 2024/2025 | Actual 2023/2024 | | |
| ENVIRONMENTAL QUALITY PROGRAM | | | | | | | | | | | | | |
| 6000 - Natural Resources Conservation | 1 | | | | | | 11,400 | | 11,400 | 31,587 | 28,950 | 1 | |
| 6010 - Weed Eradication | 2 | | | 59,936 | | | | | 59,936 | 20,836 | 8,087 | 2 | |
| 6020 - Solid Waste Disposal | 3 | | | 32,500 | | | | | 32,500 | 31,900 | 22,684 | 3 | |
| 6030 - Environmental Restoration | 4 | | | | | | | | 0 | | | 4 | |
| Subtotal | 5 | 0 | 0 | 92,436 | 0 | 0 | 11,400 | 0 | 103,836 | 84,323 | 59,721 | 5 | |
| CONSERVATION & RECREATION SERVICES PROGRAM | | | | | | | | | | | | | |
| 6100 - Administration | 6 | 173,571 | 52,127 | | | | | | 225,698 | 253,668 | 231,352 | 6 | |
| 6110 - Maintenance & Operations | 7 | 105,565 | 28,001 | 15,000 | | | | | 148,566 | 113,088 | 102,600 | 7 | |
| 6120 - Recreation & Environmental Educ. | 8 | 200 | | | | | 4,500 | | 4,700 | 4,700 | 2,818 | 8 | |
| Subtotal | 9 | 279,336 | 80,128 | 15,000 | 0 | 0 | 4,500 | 0 | 378,964 | 371,456 | 336,770 | 9 | |
| ANIMAL CONTROL PROGRAM | | | | | | | | | | | | | |
| 6200 - Animal Shelter | 10 | | | | | | | | 0 | | | 10 | |
| 6210 - Animal Bounties & State Apiarist Expenses | 11 | 150 | | | | | | | 150 | 150 | 0 | 11 | |
| Subtotal | 12 | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 150 | 150 | 0 | 12 | |
| COUNTY DEVELOPMENT PROGRAM | | | | | | | | | | | | | |
| 6300 - Land Use & Building Controls | 13 | 5,764 | 905 | | | | | | 6,669 | 6,795 | 5,461 | 13 | |
| 6310 - Housing Rehabilitation & Develop. | 14 | | | | | | | | 0 | | | 14 | |
| 6320 - Community Economic Development | 15 | 26,250 | | | | | 640,000 | | 666,250 | 606,272 | 541,004 | 15 | |
| Subtotal | 16 | 32,014 | 905 | 0 | 0 | 0 | 640,000 | 0 | 672,919 | 613,067 | 546,465 | 16 | |
| EDUCATIONAL SERVICES PROGRAM | | | | | | | | | | | | | |
| 6400 - Libraries | 17 | | | 40,100 | | | | | 40,100 | 40,100 | 36,500 | 17 | |
| 6410 - Historic Preservation | 18 | | | | | | | | 0 | | | 18 | |
| 6420 - Fair & 4-H Clubs | 19 | 15,000 | | | | | | | 15,000 | 15,000 | 15,000 | 19 | |
| 6430 - Fairgrounds | 20 | | | | | | | | 0 | | | 20 | |
| 6440 - Memorial Halls | 21 | | | | | | | | 0 | | | 21 | |
| 6450 - Other Educational Services | 22 | | | | | | | | 0 | | | 22 | |
| Subtotal | 23 | 15,000 | 0 | 0 | 40,100 | 0 | 0 | 0 | 55,100 | 55,100 | 51,500 | 23 | |
| PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM | | | | | | | | | | | | | |
| 6500 - Property | 24 | | | | | | | | 0 | | | 24 | |
| 6510 - Buildings | 25 | | | | | | | | 0 | | | 25 | |
| 6520 - Equipment | 26 | | | | | | | | 0 | | | 26 | |
| 6530 - Public Facilities | 27 | | | | | | | | 0 | | | 27 | |
| Subtotal | 28 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 | |
| Total - County Environment and Education | 29 | 326,500 | 81,033 | 15,000 | 132,536 | 0 | 655,900 | 0 | 1,210,969 | 1,124,096 | 994,456 | 29 | |

SERVICE AREA 7

ROADS & TRANSPORTATION
 County Name: IDA COUNTY
 County No: 47

| | GENERAL FUND | | | SPECIAL REVENUE FUNDS | | | | | | TOTALS | | |
|---|---------------|----------------------|---------------|-----------------------|-----------------------------|------------------|----------|---------------|------------------|------------------------|------------------|-----------|
| | General Basic | General Supplemental | General Other | Rural Services Basic | Rural Services Supplemental | Secondary Roads | Other | All Permanent | Budget 2025/2026 | Re-estimated 2024/2025 | Actual 2023/2024 | |
| SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM | | | | | | | | | | | | |
| 7000 - Administration | 1 | | | | | 394,573 | | | 394,573 | 488,564 | 435,792 | 1 |
| 7010 - Engineering | 2 | | | | | 286,963 | | | 286,963 | 311,037 | 288,051 | 2 |
| Subtotal | 3 | 0 | 0 | 0 | 0 | 681,536 | 0 | 0 | 681,536 | 799,601 | 723,843 | 3 |
| ROADWAY MAINTENANCE PROGRAM | | | | | | | | | | | | |
| 7100 - Bridges & Culverts | 4 | | | | | 215,730 | | | 215,730 | 156,430 | 293,729 | 4 |
| 7110 - Roads | 5 | | | | | 1,289,510 | | | 1,289,510 | 1,341,670 | 1,062,498 | 5 |
| 7120 - Snow & Ice Control | 6 | | | | | 195,270 | | | 195,270 | 124,970 | 143,707 | 6 |
| 7130 - Traffic Controls | 7 | | | | | 87,390 | | | 87,390 | 174,870 | 143,420 | 7 |
| 7140 - Road Clearing | 8 | | | | | 60,715 | | | 60,715 | 72,495 | 29,476 | 8 |
| Subtotal | 9 | 0 | 0 | 0 | 0 | 1,848,615 | 0 | 0 | 1,848,615 | 1,870,435 | 1,672,830 | 9 |
| GENERAL ROADWAY EXPENDITURES PROGRAM | | | | | | | | | | | | |
| 7200 - New Equipment | 10 | | | | | 1,006,910 | | | 1,006,910 | 1,571,710 | 847,703 | 10 |
| 7210 - Equipment Operations | 11 | | | | | 1,127,610 | | | 1,127,610 | 1,091,280 | 1,126,414 | 11 |
| 7220 - Tools, Materials & Supplies | 12 | | | | | 120,160 | | | 120,160 | 118,645 | 88,022 | 12 |
| 7230 - Real Estate & Buildings | 13 | | | | | 413,890 | | | 413,890 | 306,790 | 4,249 | 13 |
| Subtotal | 14 | 0 | 0 | 0 | 0 | 2,668,570 | 0 | 0 | 2,668,570 | 3,088,425 | 2,066,388 | 14 |
| MASS TRANSIT PROGRAM | | | | | | | | | | | | |
| 7300 - Air Transportation | 15 | | | | | | | | 0 | | | 15 |
| 7310 - Ground Transportation | 16 | | | | | | | | 0 | | | 16 |
| Subtotal | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| Total - Roads & Transportation | 18 | 0 | 0 | 0 | 0 | 5,198,721 | 0 | 0 | 5,198,721 | 5,758,461 | 4,463,061 | 18 |

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: IDA COUNTY

County No: 47

| | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | | TOTALS | | |
|---|---------------|----------------------|-----------------------|----------------------|-----------------------------|-----------------|-------|---------------|------------------|------------------------|------------------|
| | General Basic | General Supplemental | General Other | Rural Services Basic | Rural Services Supplemental | Secondary Roads | Other | All Permanent | Budget 2025/2026 | Re-estimated 2024/2025 | Actual 2023/2024 |
| REPRESENTATION SERVICES PROGRAM | | | | | | | | | | | |
| 8000 - Elections Administration | 1 | 119,789 | | | | | | | 119,789 | 134,752 | 112,559 |
| 8010 - Local Elections | 2 | 20,050 | | | | | | | 20,050 | 8,000 | 14,124 |
| 8020 - Township Officials | 3 | 3,720 | 220 | | | | | | 3,940 | 1,190 | 2,852 |
| Subtotal | 4 | 3,720 | 140,059 | 0 | 0 | 0 | 0 | 0 | 143,779 | 143,942 | 129,535 |
| STATE ADMINISTRATIVE SERVICES | | | | | | | | | | | |
| 8100 - Motor Vehicle Registrations& Licensing | 5 | 95,682 | 24,084 | | | | | | 119,766 | 120,518 | 100,602 |
| 8101 - Driver Licenses Services | 6 | 25,034 | 14,454 | | | | | | 39,488 | 39,271 | 30,084 |
| 8110 - Recording of Public Documents | 7 | 130,362 | 31,281 | | | | 8,000 | | 169,643 | 144,639 | 122,818 |
| Subtotal | 8 | 251,078 | 69,819 | 0 | 0 | 0 | 8,000 | 0 | 328,897 | 304,428 | 253,504 |
| Total - Government Services to Residents | 9 | 254,798 | 209,878 | 0 | 0 | 0 | 8,000 | 0 | 472,676 | 448,370 | 383,039 |

SERVICE AREA 9

ADMINISTRATION
 County Name: IDA COUNTY
 County No: 47

| | GENERAL FUND | | | SPECIAL REVENUE FUNDS | | | | | TOTALS | | | |
|---|---------------|----------------------|---------------|-----------------------|-----------------------------|-----------------|-------|---------------|------------------|------------------------|------------------|----|
| | General Basic | General Supplemental | General Other | Rural Services Basic | Rural Services Supplemental | Secondary Roads | Other | All Permanent | Budget 2025/2026 | Re-estimated 2024/2025 | Actual 2023/2024 | |
| POLICY & ADMINISTRATION PROGRAM | | | | | | | | | | | | |
| 9000 - General County Management | 1 | 119,380 | 48,111 | 150,000 | | | | | 317,491 | 156,390 | 263,884 | 1 |
| 9010 - Administrative Management Services | 2 | 142,579 | 53,769 | | | | | | 196,348 | 167,334 | 141,680 | 2 |
| 9020 - Treasury Management Services | 3 | 85,579 | 34,636 | | | | | | 120,215 | 115,519 | 106,807 | 3 |
| 9030 - Other Policy & Administration | 4 | 90,685 | | | | | | | 90,685 | 78,185 | 80,472 | 4 |
| 9040 - Reimbursable Administrative Service Organization Direct Expenses | 5 | | | | | | | | 0 | | | 5 |
| Subtotal | 6 | 438,223 | 136,516 | 150,000 | 0 | 0 | 0 | 0 | 724,739 | 517,428 | 592,843 | 6 |
| CENTRAL SERVICES PROGRAM | | | | | | | | | | | | |
| 9100 - General Services | 7 | 181,350 | 20,589 | 7,000 | | | | 100,700 | 309,639 | 246,200 | 254,159 | 7 |
| 9110 - Information Tech Services | 8 | 165,650 | | 20,000 | | | | | 185,650 | 210,775 | 168,268 | 8 |
| 9120 - GIS Systems | 9 | | | | | | | | 0 | | | 9 |
| Subtotal | 10 | 347,000 | 20,589 | 27,000 | 0 | 0 | 0 | 100,700 | 495,289 | 456,975 | 422,427 | 10 |
| RISK MANAGEMENT SERVICES PROGRAM | | | | | | | | | | | | |
| 9200 - Tort Liability | 11 | | 130,000 | | | | | | 130,000 | 120,000 | 73,812 | 11 |
| 9210 - Safety of Workplace | 12 | 14,151 | 51,630 | | | | | 6,500 | 72,281 | 58,070 | 62,407 | 12 |
| 9220 - Fidelity of Public Officers | 13 | | | | | | | | 0 | | | 13 |
| 9230 - Unemployment Compensation | 14 | 10,000 | | | | | | | 10,000 | 0 | 0 | 14 |
| Subtotal | 15 | 24,151 | 181,630 | 0 | 0 | 0 | 0 | 6,500 | 212,281 | 178,070 | 136,219 | 15 |
| Total - Administration | 16 | 809,374 | 338,735 | 177,000 | 0 | 0 | 0 | 107,200 | 1,432,309 | 1,152,473 | 1,151,489 | 16 |

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: IDA COUNTY

County No: 47

| | GENERAL FUND | | SPECIAL REVENUE FUNDS | | | | | | | | | TOTALS | | |
|---|--------------|---------------|-----------------------|---------------|----------------------|-----------------------------|-----------------|-----------|----------------------|------------------|---------------|------------------|------------------------|------------------|
| | | General Basic | General Supplemental | General Other | Rural Services Basic | Rural Services Supplemental | Secondary Roads | Other | All Capital Projects | All Debt Service | All Permanent | Budget 2025/2026 | Re-estimated 2024/2025 | Actual 2023/2024 |
| NONPROGRAM CURRENT EXPENDITURES | | | | | | | | | | | | | | |
| 0010 - County Farm Operations | 1 | | | | | | | | | | | 0 | | 1 |
| 0020 - Interest on Short-Term Debt | 2 | | | | | | | | | | | 0 | | 2 |
| 0030 - Other Nonprogram Current | 3 | | | | | | | | | | | 0 | | 3 |
| 0040 - Other County Enterprises | 4 | | | | | | | | | | | 0 | | 4 |
| Total - Nonprogram Current | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | 5 |
| LONG-TERM DEBT SERVICE | | | | | | | | | | | | | | |
| 0100 - Principal | 6 | | | | | | | | | 1,850,000 | | 1,850,000 | 1,645,434 | 1,215,000 |
| 0110 - Interest and Fiscal Charges | 7 | | | | | | | | | 898,430 | | 898,430 | 909,205 | 940,505 |
| Total Long-term Debt Service | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,748,430 | 0 | 2,748,430 | 2,554,639 | 2,155,505 | |
| CAPITAL PROJECTS | | | | | | | | | | | | | | |
| 0200 - Roadway Construction | 9 | | | | | 2,160,000 | | | | | | 2,160,000 | 2,000 | 543,901 |
| 0210 - Conservation Land Acquisition & Dev. | 10 | | | | | | | | | | | 0 | | 50,000 |
| 0220 - Other Capital Projects | 11 | | | | | | | 1,345,000 | | | | 1,345,000 | 1,930,000 | 6,319,192 |
| Total Capital Projects | 12 | 0 | 0 | 0 | 0 | 2,160,000 | 0 | 1,345,000 | | 0 | 3,505,000 | 1,932,000 | 6,913,093 | |
| EXPENDITURES SUMMARY | | | | | | | | | | | | | | |
| Total Public Safety and Legal Services | 13 | 1,858,606 | 167,474 | 15,000 | 0 | 0 | 876,599 | | | 0 | 2,917,679 | 2,506,695 | 1,656,600 | |
| Total Physical Health and Social Services | 14 | 362,431 | 43,553 | 0 | 0 | 0 | 40,000 | | | 0 | 445,984 | 413,794 | 316,357 | |
| Total County Environment and Education | 16 | 326,500 | 81,033 | 15,000 | 132,536 | 0 | 655,900 | | | 0 | 1,210,969 | 1,124,096 | 994,456 | |
| Total Roads & Transportation | 17 | 0 | 0 | 0 | 0 | 5,198,721 | 0 | | | 0 | 5,198,721 | 5,758,461 | 4,463,061 | |
| Total Government Services to Residents | 18 | 254,798 | 209,878 | 0 | 0 | 0 | 8,000 | | | 0 | 472,676 | 448,370 | 383,039 | |
| Total Administration | 19 | 809,374 | 338,735 | 177,000 | 0 | 0 | 107,200 | | | 0 | 1,432,309 | 1,152,473 | 1,151,489 | |
| Total Nonprogram Current | 20 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | |
| Total Long-Term Debt Service | 21 | 0 | 0 | 0 | 0 | 0 | 0 | | 2,748,430 | 0 | 2,748,430 | 2,554,639 | 2,155,505 | |
| Total Capital Projects | 22 | 0 | 0 | 0 | 0 | 2,160,000 | 0 | 1,345,000 | | 0 | 3,505,000 | 1,932,000 | 6,913,093 | |
| Total - All Expenditures | 23 | 3,611,709 | 840,673 | 207,000 | 132,536 | 7,358,721 | 1,687,699 | 1,345,000 | 2,748,430 | 0 | 17,931,768 | 15,890,528 | 18,033,600 | |
| OTHER BUDGETARY FINANCING USES | | | | | | | | | | | | | | |
| OPERATING TRANSFERS OUT | | | | | | | | | | | | | | |
| To General Supplemental | 24 | | | | | | | | | | | 0 | | 24 |
| To Rural Services Supplemental | 25 | | | | | | | | | | | 0 | | 25 |
| To Secondary Roads | 26 | 122,934 | | | 1,234,448 | | | | | | 1,357,382 | 4,007,456 | 3,474,761 | |
| To Other Budgetary Funds | 27 | | | | | | | 3,249,625 | 1,000,000 | | 4,249,625 | 783,825 | 79,049 | |
| Total Operating Transfers Out | 28 | 122,934 | 0 | 0 | 1,234,448 | 0 | 0 | 3,249,625 | 1,000,000 | 0 | 5,607,007 | 4,791,281 | 3,553,810 | |
| REFUNDED DEBT/PAYMENTS TO ESCROW | | | | | | | | | | | | | | |
| Increase (Decrease) In Reserves | 30 | | | | | | | | | | | 0 | | 30 |
| Fund Balance - Nonspendable | 31 | | | | | | | | | | | 0 | | 31 |
| Fund Balance - Restricted | 32 | | 293,011 | | 886,738 | | 711,473 | 2,696,731 | | 492,096 | 5,080,049 | 7,267,615 | 7,738,685 | |
| Fund Balance - Committed | 33 | | | | | | | | 501,646 | | 501,646 | 1,826,646 | 2,914,515 | |
| Fund Balance - Assigned | 34 | | | 259,258 | | | | | | | 259,258 | 370,258 | 354,076 | |
| Fund Balance - Unassigned | 35 | 921,651 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 921,651 | 1,469,332 | 1,242,405 | |
| Total Ending Fund Balance - June 30, | 36 | 921,651 | 293,011 | 259,258 | 886,738 | 0 | 711,473 | 2,696,731 | 501,646 | 492,096 | 6,762,604 | 10,933,851 | 12,249,681 | |
| Total Requirements | 37 | 4,656,294 | 1,133,684 | 466,258 | 2,253,722 | 0 | 8,070,194 | 7,634,055 | 2,846,646 | 3,240,526 | 30,301,379 | 31,615,660 | 33,837,091 | |

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

| Project Name | | Amount of Issue | Debt Resolution Number | Principal Due 2025/2026 | Interest Due 2025/2026 | Bond Registration Due 2025/2026 | TOTAL OBLIGATION Due 2025/2026 | Amount Paid by Other Funds & Debt Service Fund Balance | Current Year Utility Replacement & Debt Service Taxes |
|--|----|-----------------|------------------------|-------------------------|------------------------|---------------------------------|--------------------------------|--|---|
| GO Bond 2018A | 1 | 9,000,000 | 18-15 | 515,000 | 236,585 | 600 | 752,185 | 752,185 | 0 |
| GO Bond 2019A | 2 | 8,630,000 | 19-18 | 615,000 | 227,750 | 600 | 843,350 | 843,350 | 0 |
| GO Bond 2021A | 3 | 8,100,000 | 21-5 | 220,000 | 146,405 | 600 | 367,005 | 367,005 | 0 |
| Go Bond 2022A | 4 | 9,680,000 | 22-8 | 455,000 | 254,665 | 600 | 710,265 | 710,265 | 0 |
| Go Bond 2024A | 5 | 780,000 | 24-27 | 45,000 | 30,025 | 600 | 75,625 | 75,625 | 0 |
| | 6 | | | | | | 0 | | 0 |
| | 7 | | | | | | 0 | | 0 |
| | 8 | | | | | | 0 | | 0 |
| | 9 | | | | | | 0 | | 0 |
| | 10 | | | | | | 0 | | 0 |
| | 11 | | | | | | 0 | | 0 |
| | 12 | | | | | | 0 | | 0 |
| | 13 | | | | | | 0 | | 0 |
| | 14 | | | | | | 0 | | 0 |
| | 15 | | | | | | 0 | | 0 |
| | 16 | | | | | | 0 | | 0 |
| | 17 | | | | | | 0 | | 0 |
| | 18 | | | | | | 0 | | 0 |
| | 19 | | | | | | 0 | | 0 |
| | 20 | | | | | | 0 | | 0 |
| TOTALS FOR COUNTYWIDE DEBT SERVICE: | | | | 1,850,000 | 895,430 | 3,000 | 2,748,430 | 2,748,430 | 0 |

This area, lines 21 through 25, is for Partial County Debt Service Only – Such as for Special Assessment District Debt Service

| | | | | | | | | | |
|--|----|--|--|--|--|--|--|---|---|
| | 21 | | | | | | | 0 | 0 |
| | 22 | | | | | | | 0 | 0 |
| | 23 | | | | | | | 0 | 0 |
| | 24 | | | | | | | 0 | 0 |
| | 25 | | | | | | | 0 | 0 |
| TOTALS FOR PARTIAL COUNTY DEBT SERVICE: | | | | | | | | 0 | 0 |

Exceed General and Rural

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural 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:

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

| | |
|---|---------|
| Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value: | |
| Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value: | 3.95000 |
| Rural Basic Tax Dollars to be Generated in Excess of Maximum: | |

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