

**RECORD OF HEARING AND ADOPTION OF BUDGET AMENDMENT
IDA COUNTY**

Fiscal Year July 1, 2024 - June 30, 2025

IDA COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2025

Meeting Date:	Meeting Time:	Meeting Location:
4/22/2025	09:00 AM	Board of Supervisors Room 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	5,219,251	0	5,219,251
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	132,000	0	132,000
Net Current Property Tax	4	5,087,251	0	5,087,251
Delinquent Property Tax Revenue	5	50	0	50
Penalties, Interest & Costs on Taxes	6	7,000	0	7,000
Other County Taxes/TIF Tax Revenues	7	3,867,216	0	3,867,216
Intergovernmental	8	3,315,777	0	3,315,777
Licenses & Permits	9	7,200	0	7,200
Charges for Service	10	276,325	0	276,325
Use of Money & Property	11	100,090	0	100,090
Miscellaneous	12	1,005,340	0	1,005,340
Subtotal Revenue	13	13,666,249	0	13,666,249
Other Financing Sources:				
General Long-Term Debt Proceeds	14	769,826	0	769,826
Operating Transfers In	15	4,623,811	834,000	5,457,811
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	19,059,886	834,000	19,893,886
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	3,303,619	0	3,303,619
Physical Health and Social Services	19	451,794	0	451,794
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,165,596	0	1,165,596
Roads & Transportation	22	6,029,410	0	6,029,410
Government Services to Residents	23	451,966	2,500	454,466
Administration	24	1,155,271	290,000	1,445,271
Nonprogram Current	25	0	0	0
Debt Service	26	2,533,605	0	2,533,605
Capital Projects	27	2,804,826	1,138,229	3,943,055
Subtotal Expenditures	28	17,896,087	1,430,729	19,326,816
Other Financing Uses:				
Operating Transfers Out	29	4,623,811	834,000	5,457,811
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	22,519,898	2,264,729	24,784,627
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-3,460,012	-1,430,729	-4,890,741
Beginning Fund Balance - July 1, 2024	33	7,604,479	0	7,604,479
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	3,074,194	-1,140,729	1,933,465
Fund Balance - Committed	37	625,075	0	625,075
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	445,198	-290,000	155,198
Total Ending Fund Balance - June 30, 2025	40	4,144,467	-1,430,729	2,713,738

Explanation of Changes: Capital project expenditures
Unbudgeted expenses in building and equipment repair, custodial supplies, audit expenditures, insurance and township