

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

Fiscal Year July 1, 2025 - June 30, 2026

IDA COUNTY conducted a public hearing for the propose of amending the current budget for the fiscal year ending June 30, 2026

Meeting Date:	Meeting Time:	Meeting Location:
12/30/2025	09:15 AM	Board of Supervisors Meeting 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	5,114,635	0	5,114,635
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	116,300	0	116,300
Net Current Property Tax	4	4,998,335	0	4,998,335
Delinquent Property Tax Revenue	5	90	0	90
Penalties, Interest & Costs on Taxes	6	10,000	0	10,000
Other County Taxes/TIF Tax Revenues	7	4,577,927	0	4,577,927
Intergovernmental	8	3,472,073	0	3,472,073
Licenses & Permits	9	27,200	0	27,200
Charges for Service	10	310,475	0	310,475
Use of Money & Property	11	122,320	0	122,320
Miscellaneous	12	242,101	0	242,101
Subtotal Revenue	13	13,760,521	0	13,760,521
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	5,607,007	0	5,607,007
Proceeds of Fixed Asset Sales	16	0	0	0
Total Revenues & Other Sources	17	19,367,528	0	19,367,528
EXPENDITURES & OTHER FINANCING USES				
Operating:				
Public Safety and Legal Services	18	2,917,679	0	2,917,679
Physical Health and Social Services	19	445,984	0	445,984
Mental Health, ID & DD	20	0	0	0
County Environment & Education	21	1,210,969	0	1,210,969
Roads & Transportation	22	5,198,721	0	5,198,721
Government Services to Residents	23	472,676	0	472,676
Administration	24	1,432,309	0	1,432,309
Nonprogram Current	25	0	0	0
Debt Service	26	2,748,430	0	2,748,430
Capital Projects	27	3,505,000	285,328	3,790,328
Subtotal Expenditures	28	17,931,768	285,328	18,217,096
Other Financing Uses:				
Operating Transfers Out	29	5,607,007	0	5,607,007
Refunded Debt/Payments to Escrow	30	0	0	0
Total Expenditures & Other Uses	31	23,538,775	285,328	23,824,103
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-4,171,247	-285,328	-4,456,575
Beginning Fund Balance - July 1, 2025	33	10,933,851	0	10,933,851
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	5,080,049	0	5,080,049
Fund Balance - Committed	37	501,646	0	501,646
Fund Balance - Assigned	38	259,258	0	259,258
Fund Balance - Unassigned	39	921,651	-285,328	636,323
Total Ending Fund Balance - June 30, 2026	40	6,762,604	-285,328	6,477,276

Explanation of Changes: Budgeted expenses for EMS building

12/30/2025

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Signature of Certification

Adopted On

(County Auditor or Budget Preparer) Signature of Certification



12-30-2025

