

Appropriations Resolution RESOLUTION 24-07

WHEREAS, it is desired to make appropriations for each of the different officers and departments for the fiscal year beginning July 1, 2023, in accordance with Section 331.434, subsection 6, Code of Iowa.

NOW, Therefore be it resolved by the Board of Supervisors of Ida County; Iowa as follows:

Section 1. The amounts itemized by Fund then department, and listed below are hereby appropriated from the resources of each fund so itemized, to the department of offices listed:

Departments	TOTAL BUDGET AS CERTIFIED OR LAST AMENDED	PROPOSED CURRENT AMENDMENT	TOTAL BUDGET AFTER CURRENT AMENDMENT
28 Medical Examiner	24,000.00	10,000.00	34,000
38 Township Officials	2,600.00	1,000.00	3,600
1500 Capital Projects	2,000,000	(1,400,000.00)	600,000

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38 Township Officials	2,600.00	1,000.00	3,600
1500 Capital Projects	2,000,000	(1,400,000.00)	600,000
1501 Capital Projects - Courthouse	1,508,223	(1,000,000.00)	508,223
Totals	4,8347,341	(2,389,000.00)	4,473,691

Section 2. Subject to provisions of other county procedures and regulations, and applicable state law, the appropriations authorized under Section 1 shall constitute authorization for the department or officer listed to make expenditures or incur obligations from the itemized fund, effective July 1, 2023.

Section 3. In accordance with 331.437, Code of Iowa, no department or officer shall expend or contract to expend and money or incur any liability or enter into any contract which by its terms involves the expenditure of money for any purpose in excess of the amounts appropriated pursuant to this resolution.

Section 4. If at any time during the 2023-2024 available resources of a department for that year will be less than said department total appropriations, she shall immediately so inform the Board and recommend appropriate corrective action.

Section 5. The Auditor shall establish separate accounts for the appropriations authorized in Section 1, each of which account shall indicate the amount of the appropriations, the amounts charged thereto, and the unencumbered balance. The Auditor shall report the status of such accounts to the applicable departments and officers monthly during the 2023-2024 budget year.

Section 6. All Appropriations authorized pursuant to this resolution lapse at close of business June 30, 2024.

PASSED, APPROVED AND ADOPTED this 23rd day of April 2024 by the Ida County Board of Supervisors with the following vote.

YES: Justin Elliott NAYS: _____
Devon Wilkins _____
Raymond Gray _____
 Attest: Charlynn A. Folk

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET

IDA COUNTY
Fiscal Year July 1, 2023 - June 30, 2024

The IDA COUNTY will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2024

Meeting Date/Time: 4/23/2024 09:00 AM

Contact: Charlys Folk

Phone: (712) 364-2626

Meeting Location: Magistrate Courtroom, 401 Moorehead St., Ida Grove, IA 51445

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

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.

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AFFIDAVIT OF PUBLICATION

State of Pennsylvania, County of Lancaster, ss:

Nichole Seitz, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Holstein Advance, a newspaper printed and published in the City of Holstein, County of Ida, State of Iowa, and that this affidavit is Page 1 of 3 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

PUBLICATION DATES:

Apr. 17, 2024

NOTICE ID: aie5o7jN7xh9AILBUzKy

NOTICE NAME: Ida County Proposed Budget

Publication Fee: 212.67

The annexed Ida County Proposed Budget notice was published in said paper once each week for 1 consecutive weeks.

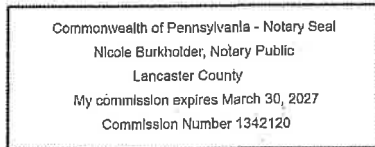
I certify under penalty of perjury and pursuant to the laws of the state of Iowa that the preceding is true and correct.

Nichole Seitz

(Signed)

VERIFICATION

State of Pennsylvania
County of Lancaster



Subscribed in my presence and sworn to before me on this: 04/17/2024

Nicole Burkholder

Notary Public

Notarized remotely online using communication technology via Proof.

Original

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
 Fiscal Year July 1, 2024 – June 30, 2025
 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: 4/23/2024 Meeting Time: 09:15 AM Meeting Location: Magistrate office, 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)
<https://idacounty.iowa.gov/>

County Telephone Number
 (712) 364-2626

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,219,251	4,012,628	3,659,983	19.42
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	132,000	103,500	426,535	
Net Current Property Taxes	4	5,087,251	3,909,128	3,233,448	
Delinquent Property Tax Revenue	5	50	75	4	
Penalties, Interest & Costs on Taxes	6	7,000	7,000	19,769	
Other County Taxes/TIF Tax Revenues	7	3,867,216	3,145,954	2,619,139	21.51
Intergovernmental	8	3,315,777	3,190,804	4,088,104	
Licenses & Permits	9	7,200	12,000	14,886	
Charges for Service	10	276,325	249,250	290,538	
Use of Money & Property	11	100,090	235,765	498,157	
Miscellaneous	12	235,514	301,189	282,746	
Subtotal Revenues	13	12,896,423	11,051,165	11,046,791	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,853,985	3,616,322	3,687,894	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	16,750,408	14,667,487	14,734,685	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	2,533,793	1,696,989	1,372,794	35.86
Physical Health and Social Services	19	451,794	450,300	310,082	20.71
County Environment and Education	21	1,061,074	1,098,951	942,767	6.09
Roads & Transportation	22	6,029,410	5,136,045	3,757,282	26.68
Government Services to Residents	23	451,966	411,690	399,991	6.30
Administration	24	1,155,271	1,120,003	992,556	7.89
Nonprogram Current	25	0	0	0	
Debt Service	26	2,533,605	2,155,505	1,736,082	20.80
Capital Projects	27	2,035,000	9,221,498	5,875,598	-41.15
Subtotal Expenditures	28	16,251,913	21,290,981	15,387,152	
Other Financing Uses:					
Operating Transfers Out	29	3,853,985	3,616,322	3,687,894	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	20,105,898	24,907,303	19,075,046	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-3,355,490	-10,239,816	-4,340,361	
Beginning Fund Balance - July 1,	33	7,604,479	17,844,295	22,184,656	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,137,216	0	0	
Fund Balance - Committed	37	625,075	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	486,698	7,604,479	17,844,295	
Total Ending Fund Balance - June 30,	40	4,248,989	7,604,479	17,844,295	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	3,778,484	Urban Areas: 5.45000			
Rural Only Levies*:	1,440,767				
Special District Levies*:	0				
TIF Tax Revenues:	3,400,197	Any special district tax rates not included.			
Utility Replacement Excise Tax:	163,219				

Explanation of any significant items in the budget or additional virtual meeting information:
 County Unified Law from .41963 to .60000. Due to increases in insurance of 30% and wage increases. Cities in the County have a tax asking of the maximum amount, \$1.50 and they

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Unity Replacement Excise Tax: 163,219	

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