

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2026 - June 30, 2027

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: 4/28/2026 Meeting Time: 09:15 AM Meeting Location: Supervisor 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 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	5,083,733	5,295,693	5,381,389	-2.80
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	208,250	297,358	339,374	
Net Current Property Taxes	4	4,875,483	4,998,335	5,042,015	
Delinquent Property Tax Revenue	5	0	532	292	
Penalties, Interest & Costs on Taxes	6	10,000	12,500	30,088	
Other County Taxes/TIF Tax Revenues	7	4,237,339	3,757,403	4,494,553	-2.90
Intergovernmental	8	3,628,704	3,596,312	3,703,308	
Licenses & Permits	9	26,000	30,591	39,333	
Charges for Service	10	301,825	303,412	319,660	
Use of Money & Property	11	102,310	420,300	661,881	
Miscellaneous	12	324,843	360,044	263,333	
Subtotal Revenues	13	13,506,504	13,479,429	14,554,463	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	769,825	
Operating Transfers In	15	4,438,450	4,248,207	5,720,750	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	17,944,954	17,727,636	21,045,038	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,135,642	2,917,679	2,328,484	16.05
Physical Health and Social Services	19	514,707	405,984	349,038	21.43
County Environment and Education	21	691,045	898,896	1,107,564	-21.01
Roads & Transportation	22	4,674,595	5,198,721	5,417,334	-7.11
Government Services to Residents	23	510,574	474,683	445,482	7.06
Administration	24	1,372,970	1,381,757	1,430,068	-2.02
Nonprogram Current	25	0	0	0	
Debt Service	26	2,744,905	2,748,430	2,554,339	3.66
Capital Projects	27	1,400,000	3,390,328	2,153,284	-19.37
Subtotal Expenditures	28	15,044,438	17,416,478	15,785,593	
Other Financing Uses:					
Operating Transfers Out	29	4,438,450	4,248,207	5,720,750	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	19,482,888	21,664,685	21,506,343	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-1,537,934	-3,937,049	-461,305	
Beginning Fund Balance - July 1,	33	7,851,327	11,788,376	12,249,681	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,556,550	5,962,081	8,345,798	
Fund Balance - Committed	37	111,477	386,477	1,606,297	
Fund Balance - Assigned	38	270,735	303,536	373,536	
Fund Balance - Unassigned	39	374,631	1,199,233	1,462,745	
Total Ending Fund Balance - June 30,	40	6,313,393	7,851,327	11,788,376	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 3,673,113	Urban Areas: 5.00515
Rural Only Levies*: 1,410,620	Rural Areas: 7.58043
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 3,674,783	
Utility Replacement Excise Tax:	

COUNTY NAME: IDA COUNTY	NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY 157.201 Explanation of any significant items in the budget or additional virtual meeting information: Lines 18-24 increase due to wages, insurance and changes to public health Fiscal Year July 1, 2026 - June 30, 2027	COUNTY NUMBER: 47
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 3/31/2026 Meeting Time: 09:00 AM Meeting Location: 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 2025/2026	Budget Year Effective Tax FY 2026/2027	Budget Year Proposed Tax FY 2026/2027
Taxable Valuations-General Services	706,677,589	733,866,742	733,866,742
Requested Tax Dollars-Countywide Rates Except Debt Service	3,674,724	3,674,724	3,673,113
Taxable Valuations-Debt Service	943,991,710	977,910,485	977,910,485
Requested Tax Dollars-Debt Service	0	0	0
Requested Tax Dollars-Countywide Rates	3,674,724	3,674,724	3,673,113
Tax Rate-Countywide	5.20000	5.00735	5.00515
Taxable Valuations-Rural Services	535,450,158	547,753,910	547,753,910
Requested Tax Dollars-Additional Rural Levies	1,439,911	1,439,911	1,410,620
Tax Rate-Rural Additional	2.68916	2.62876	2.57528
Rural Total	7.88916	7.63611	7.58043
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	247	245	-0.81
Rural Taxpayer	374	371	-0.80
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2025/2026	Budget Year Proposed Tax FY 2026/2027	Percent Change
Urban Taxpayer	1,072	1,145	6.81
Rural Taxpayer	1,626	1,734	6.64

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 is no increase for Ida County.

BUDGET SUMMARY									
REVENUES & OTHER FINANCING SOURCES									
	General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025	
Taxes Levied on Property	3,122,713	1,961,020		0	0	5,083,733	5,295,693	5,381,389	1
Less: Uncollected Delinquent Taxes - Levy Year	0	0		0	0	0	0	0	2
Less: Credits to Taxpayers	146,250	62,000		0	0	208,250	297,358	339,374	3
Net Current Property Taxes	2,976,463	1,899,020		0	0	4,875,483	4,998,335	5,042,015	4
Delinquent Property Tax Revenue	0	0		0	0	0	532	292	5
Penalties, Interest & Costs on Taxes	10,000					10,000	12,500	30,088	6
Other County Taxes/TIF Tax Revenues	97,729	4,139,610	0	0	0	4,237,339	3,757,403	4,494,553	7
Intergovernmental	331,804	3,296,900	0	0	0	3,628,704	3,596,312	3,703,308	8
Licenses & Permits	6,000	20,000	0	0	0	26,000	30,591	39,333	9
Charges for Service	284,825	17,000	0	0	0	301,825	303,412	319,660	10
Use of Money & Property	100,310	2,000	0	0	0	102,310	420,300	661,881	11
Miscellaneous	85,370	239,473	0	0	0	324,843	360,044	263,333	12
Subtotal Revenues	3,892,501	9,614,003	0	0	0	13,506,504	13,479,429	14,554,463	13
Other Financing Sources:									
General Long-Term Debt Proceeds	0	0	0	0	0	0	0	769,825	14
Operating Transfers In	0	1,439,400	125,000	2,874,050	0	4,438,450	4,248,207	5,720,750	15
Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	0	16
Total Revenues & Other Sources	3,892,501	11,053,403	125,000	2,874,050	0	17,944,954	17,727,636	21,045,038	17
EXPENDITURES & OTHER FINANCING USES									
Operating:									
Public Safety and Legal Services	2,057,396	1,078,246				3,135,642	2,917,679	2,328,484	18
Physical Health and Social Services	514,707	0				514,707	405,984	349,038	19
County Environment and Education	437,009	254,036				691,045	898,896	1,107,564	21
Roads & Transportation	0	4,674,595				4,674,595	5,198,721	5,417,334	22
Government Services to Residents	505,574	5,000				510,574	474,683	445,482	23
Administration	1,279,970	93,000				1,372,970	1,381,757	1,430,068	24
Nonprogram Current	0	0				0	0	0	25
Debt Service	0	0		2,744,905	0	2,744,905	2,748,430	2,554,339	26
Capital Projects	0	1,000,000	400,000			1,400,000	3,390,328	2,133,284	27
Subtotal Expenditures	4,794,656	7,104,877	400,000	2,744,905	0	15,044,438	17,416,478	15,785,593	28
Other Financing Uses:									
Operating Transfers Out	252,563	4,185,887	0	0	0	4,438,450	4,248,207	5,720,750	29
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	5,047,219	11,290,764	400,000	2,744,905	0	19,482,888	21,664,685	21,506,343	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-1,154,718	-237,361	-275,000	129,145	0	-1,537,934	-3,937,049	-461,305	32
Beginning Fund Balance - July 1, 2026	1,926,964	5,411,785	386,477	126,101	0	7,851,327	11,788,376	12,249,681	33
Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	126,880	5,174,424	0	255,246	0	5,556,550	5,962,081	8,345,798	36
Fund Balance - Committed	0	0	111,477	0	0	111,477	386,477	1,606,297	37
Fund Balance - Assigned	270,735	0	0	0	0	270,735	303,536	373,536	38
Fund Balance - Unassigned	374,631	0	0	0	0	374,631	1,199,233	1,462,745	39
Total Ending Fund Balance - June 30,	772,246	5,174,424	111,477	255,246	0	6,313,393	7,851,327	11,788,376	40

Proposed tax rate per \$1,000 valuation for County purposes: 5.00515 urban areas; 7.58043 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2026 - June 30, 2027

County Number: 47 County Name: IDA COUNTY Date Adopted: 4/28/2026

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

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.50000	2,549,744	728,498,169	3.76
	Limitation Percentage			
	1			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	3.46535	2,619,559	2.74	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	1.72310	954,033	553,673,073	2.21
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.95000	2,235,372	134.31	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		755,929,123		733,866,742	
General Basic	2	2,619,559		3.46535		2,543,105
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	2,619,559				2,543,105
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	597,033		0.78980		579,608
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	39,804				38,645
Debt Service (from Form 703 col. I Countywide total)	9	0	999,972,866	0.00000	977,910,485	0
Voted Emergency Medical Services (Countywide)	10	566,947		0.75000		550,400
Other	11					0
Subtotal Countywide (A)	12	3,783,539		5.00515		3,673,113
B. All Rural Services Only Levies:	13		565,917,021		547,753,910	
Rural Services Basic	14	891,478		1.57528		862,866
Rural Services Supplemental	16					0
Unified Law Enforcement	17	565,917		1.00000		547,754
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	1,457,395		2.57528		1,410,620
Subtotal Countywide/All Rural Services (A + B)	21	5,240,934		7.58043		5,083,733
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	5,240,934				5,083,733

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	91,175		
Auditor	72,696	1	Ida County Courier
Recorder	72,627	2	Holstein Advance
Treasurer	72,696	3	
Sheriff	110,046	4	
Supervisors	34,104	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

Dan Whites

(Board Chairperson)

4-28-26

(Date)

Kristy Willett

(County Auditor or Budget Preparer)

4-28-2026

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

Kristy Willett

(County Auditor Signature of Certification)

4-28-2026

(Date)

County Name: **IDA COUNTY**
County No: **47**

REVENUES DETAIL

	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 2026/2027	Re-Est 2025/2026	Actual 2024/2025										
TAXED LEVIED ON PROPERTY																							
1 Less: Uncoll. Del. Taxes Levy Year	2,543,105	579,608		862,866	0		1,098,154		0		5,083,733	5,295,693	5,381,389										
2 Less: Credits to Taxpayers											0	0	2										
3 Less: Credits to Taxpayers	118,000	28,250		32,500			29,500				208,250	297,358	339,374										
4 1000 Net Current Property Taxes	2,425,105	551,358		830,366	0		1,068,654		0		4,875,483	4,998,335	5,042,015										
5 1010 Delinq. Property Tax Revenue											0	532	292										
6 11XX Penalties, Int. & Costs on Taxes	10,000										10,000	12,500	30,088										
OTHER COUNTY TAXES/TIF REVENUES																							
7 12XX Other County Taxes	2,700	550		750			755				4,755	4,952	6,078										
8 13XX Voter Approved Local Option Taxes				400,000							400,000	450,000	484,036										
9 14XX Gambling Taxes											0	0	8										
10 15XX TIF Tax Revenues							3,674,783				3,674,783	3,139,379	3,830,525										
11 16XX Utility Tax Replacement Excise Taxes	76,454	17,425		28,612	0		34,710		0		157,201	162,472	173,914										
11B 17XX Taxes Collected for Other Governments	600										600	600	0										
12 Subtotal	79,754	17,975	0	429,362	0		3,710,248	0	0	0	4,237,339	3,757,403	4,494,553										
INTERGOVERNMENTAL REVENUE																							
13 20XX State Shared Revenues	400						2,880,000				2,880,400	2,800,950	2,756,877										
14 21XX State Replacements Against Levied Taxes	118,000	28,250		32,500			29,500				208,250	297,358	339,374										
15 22XX Other State Tax Replacements	10,000	2,000		5,000			5,000				22,000	31,844	69,313										
16 23XX, 24XX State/Federal Pass-Thru Revenues	25,000						20,000				45,000	45,251	46,122										
17 25XX Contributions from Other Intergovernmental Units	9,349	5,000									14,349	23,818	8,348										
18 26XX, 27XX State Grants and Entitlements	95,505	15,300	23,000				304,900				458,705	397,091	483,274										
19 28XX Federal Grants and Entitlements											0	0	0										
20 29XX Payments in Lieu of Taxes											0	0	0										
21 Subtotal (lines 13 - 20)	258,254	50,550	23,000	37,500	0		3,204,900	54,500	0	0	3,628,704	3,596,312	3,703,308										
22 3XXX Licenses & Permits	6,000						20,000				26,000	30,591	39,333										
23 4XXX, 5XXX Charges for Service	249,825		35,000	1,000			16,000				301,825	303,412	319,660										
24 6XXX Use of Money & Property	100,310	0		1,000			1,000				102,310	420,300	661,881										
25 8XXX Miscellaneous	10,870	1,500	73,000				117,360	122,113			324,843	360,044	263,333										
26 Total Revenues	3,140,118	621,383	131,000	1,299,228	0		3,342,260	4,972,515	0	0	13,506,504	13,479,429	14,554,463										
OTHER FINANCING SOURCES																							
OPERATING-TRANSFERS IN																							
27 9000 From General Basic								125,000			252,563	122,934	120,558										
28 9020 From Rural Services Basic											1,297,837	1,234,448	1,207,027										
29 90xx From Other Budgetary Funds											2,888,050	2,890,825	4,393,165										
30 Subtotal (lines 27 - 29)	0	0	0	14,000	0		1,425,400	0	0	0	4,438,450	4,248,207	5,720,750										
31 91XX Proceeds/Gen Long-Term Debt											0	0	769,825										
32 92XX Proceeds/Gen Capital Asset Sales											0	0	0										
33 Total Revenues and Other Sources	3,140,118	621,383	131,000	1,313,228	0		4,767,660	4,972,515	0	0	17,944,954	17,727,636	21,045,038										
34 Beginning Fund Balance - July 1, NaN	1,199,233	424,195	303,536	1,168,537			1,569,657	2,673,591	126,101		7,851,327	11,788,376	12,249,681										
35 Total Resources	4,339,351	1,045,578	434,536	2,481,765	0		6,337,317	7,646,106	0	0	25,796,281	29,516,012	33,294,719										
36 Loss on Nonreplaced Credits Against Levied Taxes	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025					
LAW ENFORCEMENT PROGRAM																
1000 - Uniformed Patrol Services									0			1				
1010 - Investigations	13,500		1,801						15,301	13,500	10,429	2				
1020 - Unified Law Enforcement	1,534,785						565,917		2,100,702	1,978,984	1,477,643	3				
1030 - Contract Law Enforcement									0			4				
1040 - Law Enforcement Communications									0			5				
1050 - Adult Correctional Services									0			6				
1060 - Administration		264							264	290	0	7				
Subtotal	1,548,285	264	1,801	0		0	565,917	0	2,116,267	1,992,774	1,488,072	8				
LEGAL SERVICES PROGRAM																
1100 - Criminal Prosecution	221,200	74,226	20,000						345,426	290,252	259,996	9				
1110 - Medical Examiner	37,000	2,143							39,143	39,143	14,191	10				
1120 - Child Support Recovery									0			11				
Subtotal	258,200	76,369	20,000	0		0	30,000	0	384,569	329,395	274,187	12				
EMERGENCY SERVICES																
1200 - Ambulance Services	50,440	15,633							548,402	511,106	505,962	13				
1210 - Emergency Management		39,804					482,329		39,804	39,804	39,812	14				
1220 - Fire Protection & Rescue Services		2,000							2,000	0	4,130	15				
1230 - E911 Service Board									0	0	16	16				
Subtotal	50,440	57,437	0	0		0	482,329	0	590,206	550,910	549,904	17				
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM																
1400 - Physical Operations		14,900							14,900	14,900	2,226	18				
1410 - Research & Other Assistance	500								500	500	168	19				
1420 - Bailiff Services									0	0	20	20				
Subtotal	500	14,900	0	0		0	0	0	15,400	15,400	2,394	21				
COURT PROCEEDINGS PROGRAM																
1500 - Juries & Witnesses									0			22				
1510 - (Reserved)									0			23				
1520 - Detention Services		1,000							1,000	1,000	712	24				
1530 - Court Costs		18,200							18,200	18,200	9,054	25				
1540 - Service of Civil Papers									0	0	26	26				
Subtotal	0	19,200	0	0		0	0	0	19,200	19,200	9,766	27				
JUVENILE JUSTICE ADMINISTRATION PROGRAM																
1600 - Juvenile Victim Restitution									0			28				
1610 - Juvenile Representation Services									0			29				
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		10,000							10,000	10,000	4,161	30				
Subtotal	0	10,000	0	0		0	0	0	10,000	10,000	4,161	31				
Total - Public Safety & Legal Services	1,857,425	178,170	21,801	0		0	1,078,246	0	3,135,642	2,917,679	2,328,484	32				

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
PHYSICAL HEALTH SERVICES PROGRAM														
1	40,000								40,000	80,000	38,804	1		
2									0			2		
3	65,858	45,733							111,591	70,811	59,180	3		
4	225,000								225,000	136,316	132,912	4		
5									0			5		
6	330,858	45,733	0	0	0	0	0	0	376,591	287,127	230,896	6		
SERVICES TO POOR PROGRAM														
7	4,393	685							5,078	4,906	4,340	7		
8	48,836								48,836	36,996	26,323	8		
9									0			9		
10	53,229	685	0	0	0	0	0	0	53,914	41,902	30,663	10		
SERVICES TO MILITARY VETERANS PROGRAM														
11	35,887	4,465							40,352	34,105	32,029	11		
12	9,850								9,850	8,850	3,687	12		
13	45,737	4,465	0	0	0	0	0	0	50,202	42,955	35,716	13		
CHILDREN'S & FAMILY SERVICES PROGRAM														
14		23,000							23,000	23,000	8,050	14		
15		11,000							11,000	11,000	2,478	15		
16									0	0		16		
17	0	34,000	0	0	0	0	0	0	34,000	34,000	10,528	17		
SERVICES TO OTHER ADULTS PROGRAM														
18									0	0		18		
19									0	0		19		
20									0	0		20		
21	0	0	0	0	0	0	0	0	0	0	0	21		
CHEMICAL DEPENDENCY PROGRAM														
22									0	0	41,235	22		
23									0	0		23		
24									0	0		24		
25	0	0	0	0	0	0	0	0	0	0	41,235	25		
26	429,824	84,883	0	0	0	0	0	0	514,707	405,984	349,038	26		
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES														

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025				
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation				50,000			11,400		61,400	11,400	3,243	1			
6010 - Weed Eradication				31,936					31,936	59,936	30,843	2			
6020 - Solid Waste Disposal				29,600					29,600	32,500	26,207	3			
6030 - Environmental Restoration									0			4			
Subtotal	0	0	0	111,536	0	0	11,400	0	122,936	103,836	60,293	5			
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	178,240	58,603							236,843	225,698	221,390	6			
6110 - Maintenance & Operations	110,065	24,639	15,000						149,704	148,566	157,709	7			
6120 - Recreation & Environmental Educ.	200						5,000		5,200	4,700	784	8			
Subtotal	288,505	83,242	15,000	0	0	0	5,000	0	391,747	378,964	379,883	9			
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter									0			10			
6210 - Animal Bounties & State Apiarist Expenses	150								150	150	150	11			
Subtotal	150	0	0	0	0	0	0	0	150	150	150	12			
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls	5,922	940							6,862	6,669	5,868	13			
6310 - Housing Rehabilitation & Develop.									0			14			
6320 - Community Economic Development	26,250	940					85,000		111,250	354,177	606,270	15			
Subtotal	32,172	940	0	0	0	0	85,000	0	118,112	360,846	612,138	16			
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries				41,100					41,100	40,100	40,100	17			
6410 - Historic Preservation									0			18			
6420 - Fair & 4-H Clubs	17,000								17,000	15,000	15,000	19			
6430 - Fairgrounds									0	0	0	20			
6440 - Memorial Halls									0	0	0	21			
6450 - Other Educational Services				41,100					41,100	55,100	55,100	22			
Subtotal	17,000	0	0	41,100	0	0	0	0	58,100	55,100	55,100	23			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property									0			24			
6510 - Buildings									0			25			
6520 - Equipment									0			26			
6530 - Public Facilities									0			27			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28			
Total - County Environment and Education	337,827	84,182	15,000	152,636	0	0	101,400	0	691,045	898,896	1,107,564	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
1 7000 - Administration						329,233			329,233	394,573	472,148	1	
2 7010 - Engineering						298,889			298,889	286,963	318,537	2	
Subtotal	0	0	0	0	0	628,122	0	0	628,122	681,536	790,685	3	
ROADWAY MAINTENANCE PROGRAM													
4 7100 - Bridges & Culverts						92,836			92,836	215,730	145,597	4	
5 7110 - Roads						1,323,817			1,323,817	1,289,510	1,443,317	5	
6 7120 - Snow & Ice Control						198,528			198,528	195,270	114,281	6	
7 7130 - Traffic Controls						84,941			84,941	87,390	118,356	7	
8 7140 - Road Clearing						116,890			116,890	60,715	67,118	8	
Subtotal	0	0	0	0	0	1,817,012	0	0	1,817,012	1,848,615	1,888,649	9	
GENERAL ROADWAY EXPENDITURES PROGRAM													
10 7200 - New Equipment						1,004,098			1,004,098	1,006,910	1,654,246	10	
11 7210 - Equipment Operations						1,137,483			1,137,483	1,127,610	1,043,348	11	
12 7220 - Tools, Materials & Supplies						74,120			74,120	120,160	38,681	12	
13 7230 - Real Estate & Buildings						13,760			13,760	413,890	1,725	13	
Subtotal	0	0	0	0	0	2,229,461	0	0	2,229,461	2,668,570	2,738,000	14	
MASS TRANSIT PROGRAM													
15 7300 - Air Transportation										0		15	
16 7310 - Ground Transportation										0		16	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	17	
Total - Roads & Transportation	0	0	0	0	0	4,674,595	0	0	4,674,595	5,198,721	5,417,334	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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration		143,413							143,413	119,621	143,540	1		
8010 - Local Elections		5,500							5,500	19,725	3,416	3		
8020 - Township Officials	3,000	220							3,220	3,940	3,416	3		
Subtotal	3,000	149,133	0	0	0	0	0	0	152,133	143,286	146,956	4		
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations & Licensing	101,889	25,428							127,317	122,266	117,126	5		
8101 - Driver Licenses Services	26,776	15,069							41,845	39,488	38,519	6		
8110 - Recording of Public Documents	137,090	47,189					5,000		189,279	169,643	142,881	7		
Subtotal	265,755	87,686	0	0	0	0	5,000	0	358,441	331,397	298,526	8		
Total - Government Services to Residents	268,755	236,819	0	0	0	0	5,000	0	510,574	474,683	445,482	9		

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025			
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	118,545	39,190	100,000						257,735	267,491	154,338			
9010 - Administrative Management Services	143,433	55,318							198,751	195,796	151,193			
9020 - Treasury Management Services	87,696	35,511							123,207	120,215	113,865			
9030 - Other Policy & Administration	100,355								100,355	90,685	101,394			
9040 - Reimbursable Administrative Service Organization Direct Expenses									0		5			
Subtotal	450,029	130,019	100,000	0	0	0	0	0	680,048	674,187	520,790			
CENTRAL SERVICES PROGRAM														
9100 - General Services	186,780	22,175	7,000						308,955	316,139	548,188			
9110 - Information Tech Services	161,950		20,000				93,000		181,950	185,650	209,282			
9120 - GIS Systems											0			
Subtotal	348,730	22,175	27,000	0	0	0	93,000	0	490,905	501,789	757,470			
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability		130,000							130,000	130,000	85,412			
9210 - Safety of Workplace	14,567	52,450							67,017	65,781	61,887			
9220 - Fidelity of Public Officers											0			
9230 - Unemployment Compensation	5,000								5,000	10,000	4,509			
Subtotal	19,567	182,450	0	0	0	0	0	0	202,017	205,781	151,808			
Total - Administration	818,326	334,644	127,000	0	0	0	93,000	0	1,372,970	1,381,757	1,430,068			

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 2026/2027	Re-estimated 2025/2026	Actual 2024/2025
NONPROGRAM CURRENT EXPENDITURES													
0010 - County Farm Operations											0		1
0020 - Interest on Short-Term Debt											0		2
0030 - Other Nonprogram Current											0		3
0040 - Other County Enterprises											0		4
Total - Nonprogram Current	0	0	0	0	0	0	0	0	0	0	0	0	5
LONG-TERM DEBT SERVICE													
0100 - Principal									1,900,000		1,900,000	1,850,000	1,625,000
0110 - Interest and Fiscal Charges									844,905		844,905	898,430	929,339
Total Long-term Debt Service	0	0	0	0	0	0	0	0	2,744,905	0	2,744,905	2,748,430	2,554,339
CAPITAL PROJECTS													
0200 - Roadway Construction											1,000,000	2,160,000	2,000
0210 - Conservation Land Acquisition & Dev.								400,000			400,000	1,230,328	2,151,284
0220 - Other Capital Projects								400,000			1,400,000	3,390,328	2,153,284
Total Capital Projects	0	0	0	0	0	0	0	800,000			1,400,000	3,390,328	2,153,284
EXPENDITURES SUMMARY													
Total Public Safety and Legal Services	1,857,425	178,170	21,801	0	0	0	1,078,246			0	3,135,642	2,917,679	2,328,484
Total Physical Health and Social Services	429,824	84,883	0	0	0	0	0			0	514,707	405,984	349,038
Total County Environment and Education	337,827	84,182	15,000	152,636	0	0	101,400			0	691,045	898,896	1,107,564
Total Roads & Transportation	0	0	0	0	0	0	4,674,595			0	4,674,595	5,198,721	5,417,334
Total Government Services to Residents	268,755	236,819	0	0	0	0	5,000			0	510,574	474,683	445,482
Total Administration	818,326	334,644	127,000	0	0	0	93,000			0	1,372,970	1,381,757	1,430,068
Total Nonprogram Current	0	0	0	0	0	0	0			0	0	0	0
Total Long-Term Debt Service	0	0	0	0	0	0	0		2,744,905	0	2,744,905	2,748,430	2,554,339
Total Capital Projects	0	0	0	0	0	0	0	400,000	400,000	0	1,400,000	3,390,328	2,153,284
Total - All Expenditures	3,712,157	918,698	163,801	152,636	0	5,674,595	1,277,646	400,000	2,744,905	0	15,044,438	17,416,478	15,785,593
OTHER BUDGETARY FINANCING USES													
OPERATING TRANSFERS OUT													
To General Supplemental											0		24
To Rural Services Supplemental											0		25
To Secondary Roads	252,563			1,297,837			2,873,450				4,423,850	4,233,607	5,703,696
To Other Budgetary Funds							14,600				14,600	14,600	17,054
Total Operating Transfers Out	252,563	0	0	1,297,837	0	0	2,888,050	0	0	0	4,438,450	4,248,207	5,720,750
REFUNDED DEBT/PAYMENTS TO ESCROW													
Increase (Decrease) In Reserves											0		29
Fund Balance - Nonspendable											0		30
Fund Balance - Restricted											0		31
Fund Balance - Committed											0		32
Fund Balance - Assigned											0		33
Fund Balance - Unassigned	374,631	0	0	0	0	0	0	0	0	0	374,631	1,199,233	1,462,745
Total Ending Fund Balance - June 30,	374,631	126,880	270,735	1,031,292	0	662,722	3,480,410	111,477	255,246	0	6,313,393	7,851,327	11,788,376
Total Requirements	4,339,351	1,045,578	434,536	2,481,765	0	6,337,317	7,646,106	511,477	3,000,151	0	25,796,281	29,516,012	33,294,719

**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:	3.46535
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: