

PUBLIC NOTICE:  
IDA COUNTY • BUDGET

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				
Rural Only Levies*:	1,439,911	Urban Areas:		5.20000	
Special District Levies*:	0	Rural Areas:		7.88916	
TIF Tax Revenues:	4,110,000	Any special district tax rates not included.			
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.					
Published in The Holstein Advance on April 2, 2025					

PROCEEDINGS:  
HOLSTEIN CITY COUNCIL • MARCH 25 MINUTES / CLAIMS

**Tuesday, March 25, 2025**  
A regular meeting of the Holstein City Council was held on Tuesday March 25, 2025 in City Hall. Mayor Kathy Breyfogle called the meeting to order at 5 p.m. with the pledge of allegiance and a roll as follows: Bonnie Stevenson, Jamison Voss, Terri Schimmer, Christine Wiese, and Marcus Prell. A motion was made by Councilperson Schimmer and seconded by Councilperson Wiese approving the consent agenda including agenda, minutes of March 11, 2025, Regular Council Meeting, and claims. The motion was duly put to a vote of the City Council. Ayes: Wiese, Voss, Stevenson, Prell, and Schimmer. Nays: none. Motion carried. The City Council heard a presentation from Julie Susie on behalf of Ida County K-9 and Cats regarding their mission to help manage the feral cat population and support residents with the costs of spaying and neutering their pets. A motion was made by Councilperson Voss and seconded by Councilperson Prell setting a public hearing for proposed FY26 budget on April 22 at 5 p.m. The motion was duly put

to a vote of the City Council. Ayes: Stevenson, Voss, Prell, Schimmer, and Wiese. Nays: none. The City Administrator reported the following receipts and bills that were approved for payment on the consent agenda:  
Bound Tree Medical LLC .....  
Ambulance Supplies.....3,742.09  
Christina Kjar Hanson.....  
Catalyst Grant Final Payment.....50,000.00  
Conover Derek .....76.01  
Medical Reimbursement.....76.01  
Crary Huff Law Firm .....2,713.94  
Foundation Analytical Lab .....  
Legal Fees.....2,713.94  
Drinking Water Coliforms.....33  
Gordon Flesch Co Inc.....257.82  
Hickey Aedan.....  
Medical Reimbursement.....118.85  
Iowa Dept Revenue.....  
State Taxes.....961.3  
IPERS.....IPERS.....6,993.82  
IRS - Fed/Fica Taxes.....  
Fed/Fica Tax .....4,734.48  
Josh Jensen .....  
Medical Reimbursement.....197.77  
Kenkel Ashley .....  
Ball Reg Mileage .....24.5  
MidAmerican Energy Co.....

Utilities .....107.06  
Nuckolls Tamara .....  
Iowa Regulatory Lic Aquatic Ce..35  
Plunkett's Pest Control .....  
Pest Control Comm Ctr .....56.57  
Riddell/All American Sports .....  
Helmet Decal .....298.05  
VC3 Inc.....  
Technology Services.....169.66  
Vision Service Plan.....  
Vision.....240.74  
Wellmark.... Health Ins.....9,998.32  
Accounts Payable Total ..80,758.98  
General.....62,429.33  
Road Use Tax .....58.76  
Employee Benefits.....5,867.17  
Technology Capital Fund .....169.66  
Water Utility .....3,920.00  
Sewer Utility .....8,314.06  
**Total Funds .....80,758.98**  
A motion was made by Councilperson Prell and seconded by Councilperson Schimmer to adjourn the meeting. The motion was duly put to a vote of the City Council. Ayes: Stevenson, Wiese, Prell, Schimmer, and Voss. Nays: none. Motion carried. The meeting adjourned at 5:30 pm.  
Kathryn Breyfogle, Mayor  
Attest: Tamara Nuckolls, City Administrator

PROCEEDINGS:  
HOLSTEIN CITY COUNCIL  
MARCH 24 MINUTES

A special meeting of the Holstein City Council was held on Monday March 24, 2025 in City Hall. Mayor Kathy Breyfogle called the meeting to order at 5 p.m. with the pledge of allegiance and a roll as follows: Bonnie Stevenson, Jamison Voss, Terri Schimmer, Christine Wiese, and Marcus Prell.  
A public hearing on the FY26 Proposed Property Tax Levy as Published in the Holstein Advance on March 12, 2025, was open at 5 p.m. No residents or taxpayers' objections to, or arguments in favor of the FY26 Proposed Property Tax Levy. The public hearing was closed at 5:01 p.m.  
A motion was made by Councilperson Prell and seconded by Councilperson Schimmer to adjourn the meeting. The motion was duly put to a vote of the City Council. Ayes: Stevenson, Wiese, Prell, Schimmer, and Voss. Nays: none. Motion carried. The meeting adjourned at 5:04 pm.  
Kathryn Breyfogle, Mayor  
Attest: Tamara Nuckolls, City Administrator  
Published in The Holstein Advance on April 2, 2025

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PUBLIC NOTICE:  
CITY OF HOLSTEIN • BUDGET

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET  
Fiscal Year July 1, 2025 - June 30, 2026

City of: HOLSTEIN

The City Council will conduct a public hearing on the proposed Budget at: Holstein City Hall 119 S Main St Holstein IA 51025 Meeting Date: 4/22/2025 Meeting Time: 05:00 PM

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 City Clerk and County Auditor.

City budgets 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-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property				15.50275
The estimated tax levy rate per \$1000 valuation on Agricultural property is				3.00375
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (712) 368-4898		City Clerk/Finance Officer's NAME Tammy Nuckolls		
		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	982,976	985,841	889,002
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	982,976	985,841	889,002
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	146,798	0	245,013
Other City Taxes	6	302,348	315,308	286,743
Licenses & Permits	7	23,950	18,650	0
Use of Money and Property	8	102,000	61,500	121,736
Intergovernmental	9	753,014	2,039,009	313,454
Charges for Fees & Service	10	1,312,003	1,189,054	1,302,208
Special Assessments	11	0	350	0
Miscellaneous	12	137,300	323,487	184,137
Other Financing Sources	13	6,500,000	430,000	407,500
Transfers In	14	1,230,951	1,900,196	135,242
Total Revenues and Other Sources	15	11,491,340	7,263,395	3,885,035
Expenditures & Other Financing Uses				
Public Safety	16	442,187	435,126	401,048
Public Works	17	328,050	639,350	343,318
Health and Social Services	18	74,104	68,159	29,604
Culture and Recreation	19	541,298	534,418	530,124
Community and Economic Development	20	441,300	461,500	280,717
General Government	21	337,260	520,773	354,186
Debt Service	22	232,200	717,200	303,057
Capital Projects	23	568,014	1,181,270	37,551
Total Government Activities Expenditures	24	2,964,413	4,557,796	2,279,605
Business Type / Enterprises	25	7,639,123	1,432,780	892,005
Total ALL Expenditures	26	10,603,536	5,990,576	3,171,610
Transfers Out	27	1,230,951	1,900,196	135,242
Total ALL Expenditures/Transfers Out	28	11,834,487	7,890,772	3,306,852
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-343,147	-627,377	578,183
Beginning Fund Balance July 1	30	4,009,742	4,637,119	4,137,874
Ending Fund Balance June 30	31	3,666,595	4,009,742	4,716,057

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