

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024	
Taxes Levied on Property	1	23,281,188	4,284,067		1,151,768		28,717,023	29,973,942	28,670,149	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	28,826	2
Less: Credits to Taxpayers	3	494,625	107,336		11,565		613,526	605,701	600,574	3
Net Current Property Taxes	4	22,786,563	4,176,731		1,140,203		28,103,497	29,368,241	28,040,749	4
Delinquent Property Tax Revenue	5	1,500	0		0		1,500	1,500	-20,468	5
Penalties, Interest & Costs on Taxes	6	75,000					75,000	75,000	128,051	6
Other County Taxes/TIF Tax Revenues	7	205,915	4,116,341	0	8,237	0	4,330,493	3,884,210	4,548,512	7
Intergovernmental	8	2,384,049	6,240,691	0	21,887	0	8,646,627	10,982,747	8,795,070	8
Licenses & Permits	9	16,750	60,000	0	0	0	76,750	86,750	99,553	9
Charges for Service	10	2,371,970	67,860	0	0	0	2,439,830	2,230,760	1,835,834	10
Use of Money & Property	11	1,927,030	63,300	0	7,400	0	1,997,730	2,636,700	3,243,936	11
Miscellaneous	12	298,150	537,134	0	0	0	835,284	815,006	1,045,806	12
Subtotal Revenues	13	30,066,927	15,262,057	0	1,177,727	0	46,506,711	50,080,914	47,717,043	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	5,000,000	0	0	5,000,000	0	0	14
Operating Transfers In	15	4,000,000	4,596,250	0	0	0	8,596,250	5,920,600	5,140,000	15
Proceeds of Fixed Asset Sales	16	108,500	50,400	0	0	0	158,900	104,800	194,464	16
Total Revenues & Other Sources	17	34,175,427	19,908,707	5,000,000	1,177,727	0	60,261,861	56,106,314	53,051,507	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	14,827,335	2,901,274			0	17,728,609	17,711,616	15,825,221	18
Physical Health and Social Services	19	5,008,881	251,939			0	5,260,820	4,768,786	3,797,723	19
County Environment and Education	21	4,246,649	3,199,975			0	7,446,624	6,898,339	6,898,602	21
Roads & Transportation	22	0	10,164,260			0	10,164,260	9,284,140	11,343,602	22
Government Services to Residents	23	2,074,951	10,200			0	2,085,151	1,888,271	1,668,017	23
Administration	24	9,659,447	0			0	9,659,447	8,945,086	8,484,994	24
Nonprogram Current	25	861,338	0			0	861,338	1,521,035	1,457,710	25
Debt Service	26	0	0		1,159,019	0	1,159,019	902,930	1,546,301	26
Capital Projects	27	838,725	1,718,000	714,000		0	3,270,725	10,389,258	3,727,055	27
Subtotal Expenditures	28	37,517,326	18,245,648	714,000	1,159,019	0	57,635,993	62,309,461	54,749,225	28
Other Financing Uses:										
Operating Transfers Out	29	4,770,500	3,825,750	0	0	0	8,596,250	5,920,600	5,140,000	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	42,287,826	22,071,398	714,000	1,159,019	0	66,232,243	68,230,061	59,889,225	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-8,112,399	-2,162,691	4,286,000	18,708	0	-5,970,382	-12,123,747	-6,837,718	32
Beginning Fund Balance - July 1, 2025	33	20,248,837	8,823,660	631,567	113,890	0	29,817,954	41,941,701	48,779,419	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	0	35
Fund Balance - Restricted	36	1,414,307	6,660,969	4,917,567	132,598	0	13,125,441	13,604,680	24,632,845	36
Fund Balance - Committed	37	365,450	0	0	0	0	365,450	460,050	619,900	37
Fund Balance - Assigned	38	3,308,009	0	0	0	0	3,308,009	3,150,233	4,280,855	38
Fund Balance - Unassigned	39	7,048,672	0	0	0	0	7,048,672	12,602,991	12,408,101	39
Total Ending Fund Balance - June 30,	40	12,136,438	6,660,969	4,917,567	132,598	0	23,847,572	29,817,954	41,941,701	40

Proposed tax rate per \$1,000 valuation for County purposes: 4.03184 urban areas; 7.21184 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 85 County Name: STORY COUNTY Date Adopted: 4/29/2025

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
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.39806	20,220,548	5,950,618,629	2.29
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	3.50000	21,303,679	5.36	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	2.87925	3,919,929	1,361,441,004	0.65
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.95000	5,412,604	38.08	

		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		6,086,765,431		6,047,061,692	
General Basic	2	21,303,679		3.50000		21,164,716
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	21,303,679				21,164,716
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,130,368		0.35000		2,116,472
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	329,809				327,630
Debt Service (from Form 703 col. I Countywide total)	9	1,159,019	6,373,667,959	0.18184	6,333,964,220	1,151,768
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	24,593,066		4.03184		24,432,956
B. All Rural Services Only Levies:	13		1,370,279,389		1,347,191,022	
Rural Services Basic	14	4,357,488		3.18000		4,284,067
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	4,357,488		3.18000		4,284,067
Subtotal Countywide/All Rural Services (A + B)	21	28,950,554		7.21184		28,717,023
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	28,950,554				28,717,023

Compensation Schedule for FY 2025/2026			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	182,847		
Auditor	118,367	1	Ames Tribune
Recorder	118,367	2	Nevada Journal
Treasurer	118,367	3	Tri-County Times
Sheriff	186,512	4	
Supervisors	99,854	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

[Redacted Signature]

(Board Chairperson)

[Redacted Date]

(Date)

[Redacted Signature]

(County Auditor or Budget Preparer)

[Redacted Date]

(Date)

COUNTY AUDITOR'S CERTIFICATION

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

[Redacted Signature]

(County Auditor Signature of Certification)

[Redacted Date]

(Date)

REVENUES DETAIL

County Name: STORY COUNTY

County No: 85

	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 2025/2026	Re-Est 2024/2025	Actual 2023/2024
TAXED LEVIED ON PROPERTY	1	21,164,716	2,116,472		4,284,067	0		0		1,151,768		28,717,023	29,973,942	28,670,149
Less: Uncoll: Del. Taxes Levy Year	2											0		28,826
Less: Credits to Taxpayers	3	389,501	105,124		107,336					11,565		613,526	605,701	600,574
1000 Net Current Property Taxes	4	20,775,215	2,011,348		4,176,731	0		0		1,140,203		28,103,497	29,368,241	28,040,749
1010 Delinq. Property Tax Revenue	5	1,500										1,500	1,500	-20,468
11XX Penalties, Int, & Costs on Taxes	6	75,000										75,000	75,000	128,051
OTHER COUNTY TAXES/TIF REVENUES														
12XX Other County Taxes	7	45,343	7,713		4,170					986		58,212	58,212	69,817
13XX Voter Approved Local Option Taxes	8				3,300,000							3,300,000	3,300,000	3,262,455
14XX Gambling Taxes	9											0		0
15XX TIF Tax Revenues	10							738,750				738,750	282,891	970,473
16XX Utility Tax Replacement Excise Taxes	11	138,963	13,896		73,421	0		0		7,251		233,531	243,107	245,767
17XX Taxes Collected for Other Governments	11B											0		0
Subtotal	12	184,306	21,609	0	3,377,591	0	0	738,750	0	8,237	0	4,330,493	3,884,210	4,548,512
INTERGOVERNMENTAL REVENUE														
20XX State Shared Revenues	13	4,500						5,109,659				5,114,159	4,870,420	5,139,547
21XX State Replacements Against Levied Taxes	14	389,501	105,124		107,336					11,565		613,526	605,701	600,574
22XX Other State Tax Replacements	15	356,439	96,263		41,206					10,322		504,230	636,703	758,940
23XX, 24XX State\Federal Pass-Thru Revenues	16	365,022						169,000				534,022	399,371	471,016
25XX Contributions from Other Intergovernmental Units	17	378,510	23,000		558,190			40,500				1,000,200	870,110	905,235
26XX, 27XX State Grants and Entitlements	18	652,490	1,200		48,800			102,200	30,000			834,690	3,554,142	876,563
28XX Federal Grants and Entitlements	19	11,500			33,800							45,300	45,800	42,599
29XX Payments in Lieu of Taxes	20	500										500	500	596
Subtotal (lines 13 - 20)	21	2,158,462	225,587	0	789,332	0	5,421,359	30,000	0	21,887	0	8,646,627	10,982,747	8,795,070
3XXX Licenses & Permits	22	16,750			25,000			35,000				76,750	86,750	99,553
4XXX, 5XXX Charges for Service	23	2,177,970		194,000	49,160			7,500	11,200			2,439,830	2,230,760	1,835,834
6XXX Use of Money & Property	24	1,874,030		53,000				63,300		7,400		1,997,730	2,636,700	3,243,936
8XXX Miscellaneous	25	263,150		35,000	7,100			33,500	496,534			835,284	815,006	1,045,806
Total Revenues	26	27,526,383	2,258,544	282,000	8,424,914	0	5,497,359	1,339,784	0	1,177,727	0	46,506,711	50,080,914	47,717,043
OTHER FINANCING SOURCES OPERATING TRANSFERS IN														
9000 From General Basic	27		4,000,000					770,500				4,770,500	2,853,500	2,040,000
9020 From Rural Services Basic	28							3,087,000				3,087,000	3,067,100	2,800,000
90xx From Other Budgetary Funds	29							738,750				738,750		300,000
Subtotal (lines 27- 29)	30	0	4,000,000	0	0	0	3,857,500	738,750	0	0	0	8,596,250	5,920,600	5,140,000
91XX Proceeds\Gen Long-Term Debt	31								5,000,000			5,000,000		
92XX Proceeds\Gen Capital Asset Sales	32	108,500			400			50,000				158,900	104,800	194,464
Total Revenues and Other Sources	33	27,634,883	6,258,544	282,000	8,425,314	0	9,404,859	2,078,534	5,000,000	1,177,727	0	60,261,861	56,106,314	53,051,507
Beginning Fund Balance - July 1, NaN	34	16,585,094	2,206,495	1,457,248	1,349,100		4,596,071	2,878,489	631,567	113,890		29,817,954	41,941,701	48,779,419
Total Resources	35	44,219,977	8,465,039	1,739,248	9,774,414	0	14,000,930	4,957,023	5,631,567	1,291,617	0	90,079,815	98,048,015	101,830,926
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	0

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: STORY COUNTY

County No: 85

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	509,520			2,381,627			12,000		2,903,147	3,032,662	2,887,871	1
1010 - Investigations	2	202,664	41,932		468,139					712,735	778,684	793,375	2
1020 - Unified Law Enforcement	3									0		0	3
1030 - Contract Law Enforcement	4	83,023	20,966		26,008					129,997	135,609	115,102	4
1040 - Law Enforcement Communications	5	1,387,049	419,320					13,500		1,819,869	1,768,812	1,484,392	5
1050 - Adult Correctional Services	6	4,855,460	1,278,926	60,000						6,194,386	6,298,700	5,187,570	6
1060 - Administration	7	1,299,562	335,456							1,635,018	1,625,062	1,495,893	7
Subtotal	8	8,337,278	2,096,600	60,000	2,875,774	0	0	25,500	0	13,395,152	13,639,529	11,964,203	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	2,745,969	959,050	5,100						3,710,119	3,465,813	3,301,433	9
1110 - Medical Examiner	10	200,000								200,000	200,000	212,301	10
1120 - Child Support Recovery	11									0		0	11
Subtotal	12	2,945,969	959,050	5,100	0	0	0	0	0	3,910,119	3,665,813	3,513,734	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13									0		0	13
1210 - Emergency Management	14		329,809							329,809	312,745	254,914	14
1220 - Fire Protection & Rescue Services	15									0		0	15
1230 - E911 Service Board	16									0		0	16
Subtotal	17	0	329,809	0	0	0	0	0	0	329,809	312,745	254,914	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18		7,029							7,029	7,029	7,027	18
1410 - Research & Other Assistance	19									0			19
1420 - Bailiff Services	20									0			20
Subtotal	21	0	7,029	0	0	0	0	0	0	7,029	7,029	7,027	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22									0			22
1510 - (Reserved)	23												23
1520 - Detention Services	24									0			24
1530 - Court Costs	25		15,000							15,000	15,000	25,776	25
1540 - Service of Civil Papers	26									0			26
Subtotal	27	0	15,000	0	0	0	0	0	0	15,000	15,000	25,776	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28									0			28
1610 - Juvenile Representation Services	29	20,000								20,000	20,000	8,301	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	51,500								51,500	51,500	51,266	30
Subtotal	31	71,500	0	0	0	0	0	0	0	71,500	71,500	59,567	31
Total - Public Safety & Legal Services	32	11,354,747	3,407,488	65,100	2,875,774	0	0	25,500	0	17,728,609	17,711,616	15,825,221	32

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: STORY COUNTY

County No: 85

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
PHYSICAL HEALTH SERVICES PROGRAM												
3000 - Personal & Family Health Services	1	977,310							977,310	1,002,562	974,044	1
3010 - Communicable Disease Prevention & Control Services	2	18,895							18,895	19,000	17,872	2
3020 - Environmental Health	3	356,270	94,700						450,970	451,045	374,716	3
3040 - Health Administration	4								0		0	4
3050 - Support of Hospitals	5								0		0	5
Subtotal	6	1,352,475	94,700	0	0	0	0	0	1,447,175	1,472,607	1,366,632	6
SERVICES TO POOR PROGRAM												
3100 - Administration	7	399,547	103,960						503,507	450,305	428,082	7
3110 - General Welfare Services	8	845,934			22,502				868,436	649,550	475,643	8
3120 - Care in County Care Facility	9								0		0	9
Subtotal	10	1,245,481	103,960	0	22,502	0	0	0	1,371,943	1,099,855	903,725	10
SERVICES TO MILITARY VETERANS PROGRAM												
3200 - Administration	11	121,916	30,410						152,326	116,414	123,949	11
3210 - General Services to Veterans	12	24,200							24,200	22,500	18,647	12
Subtotal	13	146,116	30,410	0	0	0	0	0	176,526	138,914	142,596	13
CHILDREN'S & FAMILY SERVICES PROGRAM												
3300 - Youth Guidance	14	972,420							972,420	885,199	598,331	14
3310 - Family Protective Services	15	660,473							660,473	499,083	279,642	15
3320 - Services for Disabled Children	16								0		0	16
Subtotal	17	1,632,893	0	0	0	0	0	0	1,632,893	1,384,282	877,973	17
SERVICES TO OTHER ADULTS PROGRAM												
3400 - Services to the Elderly	18	280,892							280,892	279,395	270,146	18
3410 - Other Social Services	19	103,454							103,454	261,533	220,461	19
3420 - Social Services Business Operations	20								0			20
Subtotal	21	384,346	0	0	0	0	0	0	384,346	540,928	490,607	21
CHEMICAL DEPENDENCY PROGRAM												
3500 - Treatment Services	22		8,500						8,500	7,000	6,490	22
3510 - Preventive Services	23	10,000							10,000	10,000	9,700	23
3520 - Opioid Litigation Settlement	24							229,437	229,437	115,200		24
Subtotal	25	10,000	8,500	0	0	0	0	229,437	247,937	132,200	16,190	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	4,771,311	237,570	0	22,502	0	0	229,437	5,260,820	4,768,786	3,797,723	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: STORY COUNTY

County No: 85

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation	1	32,000		15,000					47,000	47,000	44,333	1	
6010 - Weed Eradication	2			458,495					458,495	342,505	325,016	2	
6020 - Solid Waste Disposal	3			94,133					94,133	94,133	94,133	3	
6030 - Environmental Restoration	4	1,500		75,720					77,220	19,550	224,263	4	
Subtotal	5	33,500	0	643,348	0	0	0	0	676,848	503,188	687,745	5	
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	6	398,723	78,631						477,354	471,574	424,703	6	
6110 - Maintenance & Operations	7	1,594,891	314,524						1,909,415	1,886,296	1,698,813	7	
6120 - Recreation & Environmental Educ.	8	854,406	168,495	1,000			37,000		1,060,901	1,132,765	946,228	8	
Subtotal	9	2,848,020	561,650	1,000	0	0	37,000	0	3,447,670	3,490,635	3,069,744	9	
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter	10			660,430			40,000		700,430	671,930	657,862	10	
6210 - Animal Bounties & State Apiarist Expenses	11	200							200		200	11	
Subtotal	12	200	0	660,430	0	0	40,000	0	700,630	671,930	658,062	12	
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls	13			485,810					485,810	444,030	372,903	13	
6310 - Housing Rehabilitation & Develop.	14	404,409							404,409	399,669	828,118	14	
6320 - Community Economic Development	15	291,370		160,700			738,750		1,190,820	819,114	785,937	15	
Subtotal	16	695,779	0	646,510	0	0	738,750	0	2,081,039	1,662,813	1,986,958	16	
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries	17			433,937					433,937	463,273	393,593	17	
6410 - Historic Preservation	18	45,000							45,000	45,000	45,000	18	
6420 - Fair & 4-H Clubs	19	61,500							61,500	61,500	57,500	19	
6430 - Fairgrounds	20								0			20	
6440 - Memorial Halls	21								0			21	
6450 - Other Educational Services	22								0			22	
Subtotal	23	106,500	0	433,937	0	0	0	0	540,437	569,773	496,093	23	
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property	24								0			24	
6510 - Buildings	25								0			25	
6520 - Equipment	26								0			26	
6530 - Public Facilities	27								0			27	
Subtotal	28	0	0	0	0	0	0	0	0	0	0	28	
Total - County Environment and Education	29	3,683,999	561,650	1,000	2,384,225	0	0	815,750	0	7,446,624	6,898,339	6,898,602	29

ROADS & TRANSPORTATION
 County Name: STORY COUNTY
 County No: 85

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1						351,425			351,425	339,888	319,735	1
7010 - Engineering	2						615,737			615,737	772,031	602,034	2
Subtotal	3	0	0	0	0	0	967,162	0	0	967,162	1,111,919	921,769	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4						357,726			357,726	600,983	490,041	4
7110 - Roads	5						3,400,305			3,400,305	3,129,624	3,021,407	5
7120 - Snow & Ice Control	6						357,107			357,107	348,589	286,758	6
7130 - Traffic Controls	7						430,888			430,888	348,852	334,136	7
7140 - Road Clearing	8						439,271			439,271	423,761	404,539	8
Subtotal	9	0	0	0	0	0	4,985,297	0	0	4,985,297	4,851,809	4,536,881	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10				325,000		859,489			1,184,489	1,305,808	4,367,890	10
7210 - Equipment Operations	11						1,724,673			1,724,673	1,719,998	1,478,152	11
7220 - Tools, Materials & Supplies	12						242,639			242,639	234,606	24,482	12
7230 - Real Estate & Buildings	13						1,060,000			1,060,000	60,000	14,428	13
Subtotal	14	0	0	0	325,000	0	3,886,801	0	0	4,211,801	3,320,412	5,884,952	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	325,000	0	9,839,260	0	0	10,164,260	9,284,140	11,343,602	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: STORY COUNTY

County No: 85

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	573,165	219,600							792,765	706,376	484,319
8010 - Local Elections	2	100,000								100,000	15,000	93,558
8020 - Township Officials	3				3,200					3,200	3,200	2,789
Subtotal	4	673,165	219,600	0	3,200	0	0	0	0	895,965	724,576	580,666
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations& Licensing	5	452,593	170,850							623,443	584,050	524,204
8101 - Driver Licenses Services	6									0		
8110 - Recording of Public Documents	7	410,328	148,415					7,000		565,743	579,645	563,147
Subtotal	8	862,921	319,265	0	0	0	0	7,000	0	1,189,186	1,163,695	1,087,351
Total - Government Services to Residents	9	1,536,086	538,865	0	3,200	0	0	7,000	0	2,085,151	1,888,271	1,668,017

SERVICE AREA 9

ADMINISTRATION
 County Name: STORY COUNTY
 County No: 85

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	1,326,650	292,235							1,618,885	1,450,326	1,252,317
9010 - Administrative Management Services	2	684,258	205,250							889,508	842,245	802,298
9020 - Treasury Management Services	3	489,920	182,450							672,370	629,200	580,865
9030 - Other Policy & Administration	4	213,705								213,705	143,085	211,847
9040 - Reimbursable Administrative Service Organization Direct Expenses	5									0	700	2,777
Subtotal	6	2,714,533	679,935	0	0	0	0	0	0	3,394,468	3,065,556	2,850,104
CENTRAL SERVICES PROGRAM												
9100 - General Services	7	2,914,874	518,100							3,432,974	2,851,173	3,355,603
9110 - Information Tech Services	8	1,640,595	189,900							1,830,495	2,030,792	1,484,298
9120 - GIS Systems	9	79,715	23,765							103,480	99,285	86,141
Subtotal	10	4,635,184	731,765	0	0	0	0	0	0	5,366,949	4,981,250	4,926,042
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	11		888,030							888,030	888,280	701,048
9210 - Safety of Workplace	12									0		
9220 - Fidelity of Public Officers	13									0		
9230 - Unemployment Compensation	14		10,000							10,000	10,000	7,800
Subtotal	15	0	898,030	0	0	0	0	0	0	898,030	898,280	708,848
Total - Administration	16	7,349,717	2,309,730	0	0	0	0	0	0	9,659,447	8,945,086	8,484,994

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: STORY COUNTY

County No: 85

	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
NONPROGRAM CURRENT EXPENDITURES														
0010 - County Farm Operations	1										0		1	
0020 - Interest on Short-Term Debt	2										0		2	
0030 - Other Nonprogram Current	3	861,338									861,338	1,521,035	1,457,710	
0040 - Other County Enterprises	4										0		4	
Total - Nonprogram Current	5	861,338	0	0	0	0	0	0	0	0	861,338	1,521,035	1,457,710	
LONG-TERM DEBT SERVICE														
0100 - Principal	6								816,819		816,819	803,410	1,408,835	
0110 - Interest and Fiscal Charges	7								342,200		342,200	99,520	137,466	
Total Long-term Debt Service	8	0	0	0	0	0	0	0	1,159,019	0	1,159,019	902,930	1,546,301	
CAPITAL PROJECTS														
0200 - Roadway Construction	9					875,000					875,000	910,000	1,290,090	
0210 - Conservation Land Acquisition & Dev.	10	117,125					343,000				460,125	31,125	292,835	
0220 - Other Capital Projects	11	421,600		300,000			500,000	714,000			1,935,600	9,448,133	2,144,130	
Total Capital Projects	12	538,725	0	300,000	0	875,000	843,000	714,000		0	3,270,725	10,389,258	3,727,055	
EXPENDITURES SUMMARY														
Total Public Safety and Legal Services	13	11,354,747	3,407,488	65,100	2,875,774	0	25,500			0	17,728,609	17,711,616	15,825,221	
Total Physical Health and Social Services	14	4,771,311	237,570	0	22,502	0	229,437			0	5,260,820	4,768,786	3,797,723	
Total County Environment and Education	16	3,683,999	561,650	1,000	2,384,225	0	815,750			0	7,446,624	6,898,339	6,898,602	
Total Roads & Transportation	17	0	0	0	325,000	9,839,260	0			0	10,164,260	9,284,140	11,343,602	
Total Government Services to Residents	18	1,536,086	538,865	0	3,200	0	7,000			0	2,085,151	1,888,271	1,668,017	
Total Administration	19	7,349,717	2,309,730	0	0	0	0			0	9,659,447	8,945,086	8,484,994	
Total Nonprogram Current	20	861,338	0	0	0	0	0			0	861,338	1,521,035	1,457,710	
Total Long-Term Debt Service	21	0	0	0	0	0	0		1,159,019		1,159,019	902,930	1,546,301	
Total Capital Projects	22	538,725	0	300,000	0	875,000	843,000	714,000		0	3,270,725	10,389,258	3,727,055	
Total - All Expenditures	23	30,095,923	7,055,303	366,100	5,610,701	10,714,260	1,920,687	714,000	1,159,019	0	57,635,993	62,309,461	54,749,225	
OTHER BUDGETARY FINANCING USES														
OPERATING TRANSFERS OUT														
To General Supplemental	24	4,000,000									4,000,000	850,000	750,000	
To Rural Services Supplemental	25										0		25	
To Secondary Roads	26	770,500			3,087,000						3,857,500	3,820,600	3,723,000	
To Other Budgetary Funds	27						738,750				738,750	1,250,000	667,000	
Total Operating Transfers Out	28	4,770,500	0	0	3,087,000	0	738,750	0	0	0	8,596,250	5,920,600	5,140,000	
REFUNDED DEBT/PAYMENTS TO ESCROW	29										0		29	
Increase (Decrease) In Reserves	30										0		30	
Fund Balance - Nonspendable	31										0		31	
Fund Balance - Restricted	32	4,571	1,409,736		1,076,713	3,286,670	2,297,586	4,917,567	132,598		13,125,441	13,604,680	24,632,845	
Fund Balance - Committed	33	365,450									365,450	460,050	619,900	
Fund Balance - Assigned	34	1,934,861		1,373,148							3,308,009	3,150,233	4,280,855	
Fund Balance - Unassigned	35	7,048,672	0	0	0	0	0	0	0	0	7,048,672	12,602,991	12,408,101	
Total Ending Fund Balance - June 30,	36	9,353,554	1,409,736	1,373,148	1,076,713	3,286,670	2,297,586	4,917,567	132,598	0	23,847,572	29,817,954	41,941,701	
Total Requirements	37	44,219,977	8,465,039	1,739,248	9,774,414	14,000,930	4,957,023	5,631,567	1,291,617	0	90,079,815	98,048,015	101,830,926	

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
StoryComm	1	3,000,000	19-86	191,119	51,500		242,619		242,619
Secondary Road Projects	2	3,000,000	20-93	375,000	17,600	600	393,200		393,200
Conservation Bond	3	5,000,000	25-72	250,700	197,500	75,000	523,200		523,200
	4						0		0
	5						0		0
	6						0		0
	7						0		0
	8						0		0
	9						0		0
	10						0		0
	11						0		0
	12						0		0
	13						0		0
	14						0		0
	15						0		0
	16						0		0
	17						0		0
	18						0		0
	19						0		0
	20						0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:				816,819	266,600	75,600	1,159,019	0	1,159,019

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

									0	0
									0	0
									0	0
									0	0
									0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0	0