

**Local Option Sales Tax (Infrastructure/Economic Funds) Fund 0031**

FY 27

**Projected Income & Expense Report for FY 27**

Estimated Fund Cash Balance on July 1, 2026	\$ 189,683.10
Estimated Revenue for FY 2026	
L.O.S.T From State (625,000 est 60,000 per month)	\$ 720,000.00
Total Revenue	\$ 909,683.10

**Obligated Funds:**

<u>FY 27</u>	<u>Date Approved</u>	<u>\$ Approved</u>
Transfers:		
Debt Service	2/10/2026	\$ 300,000.00
Board Approved Projects:		
Expo Center (9 of 10 Payments)	2/10/2026	\$ 150,000.00
The Siouxland Initiative		\$ 25,000.00
Western Iowa Tourism		\$ -
County Fair	2/10/2026	\$ 40,000.00
Joint City/County SIMPCO Memberships	2/10/2026	\$ 8,227.22
SIMPCO Improvement Regional Housing	2/10/2026	\$ 23,574.00
Loess Hills Alliance	2/10/2026	\$ 2,000.00
Iowa's West Coast	2/10/2026	\$ 5,000.00
Conservation - Union Bridge Trail		\$ -
Conservation - Little Sioux Park Boat Ramp		\$ -
		<u>\$ 553,801.22</u>
<b>Funds Unallocated for FY 2026</b>		<b><u>\$ 355,881.88</u></b>

Woodbury County  
 Current Proposed Budget  
 For the Year Ending June 30, 2027  
 As of 4-14-2026

	General Basic Fund 0001	General Supp Fund 0002	Rural Basic Fund 0011	Rural Supp Fund 0012	Debt Service Fund 2000
Current Revenue Budget	\$ 41,009,946	\$ 16,362,963	\$ 3,978,752	\$ -	\$ 7,304,697
Current Expenditures Budget	\$ (41,809,226)	\$ (17,101,249)	\$ (4,144,608)	\$ -	\$ (7,304,697)
Increase/Decrease in Cash Balance	\$ (799,280)	\$ (738,286)	\$ (165,856)	\$ -	\$ -
Projected Cash Balance 6-30-2026	\$ 9,953,285	\$ 830,250	\$ 600,128	\$ -	\$ 298,301
Increase/(Decrease) in Fund Balance	\$ (799,280)	\$ (738,286)	\$ (165,856)	\$ -	\$ -
Estimated Cash Balance 6-30-2027	\$ 9,154,006	\$ 91,964	\$ 434,271	\$ -	\$ 298,301
Estimated Reserve % to FY27 Budget	21.9%	0.5%	10.5%	#DIV/0!	4.1%
20% Reserve Level	8,361,845	3,420,250	828,922	-	1,460,939

	FY 2026	Proposed FY 2027	Change	% Change
General Basic	3.81720	3.70602	(0.11118)	-2.9%
General Supplemental	2.41826	2.59945	0.18119	7.5%
Debt Service	0.87572	0.80571	(0.07001)	-8.0%
<b>Total Countywide</b>	<b>7.11118</b>	<b>7.11118</b>	<b>(0.00000)</b>	<b>0.0%</b>
Rural Basic	2.36559	2.41287	0.04728	2.0%
Rural Supplemental	0.04728	-	(0.04728)	-100.0%
<b>Total Rural</b>	<b>9.52405</b>	<b>9.52405</b>	<b>(0.00000)</b>	<b>0.0%</b>

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET**  
**Fiscal Year July 1, 2026 - June 30, 2027**  
**County Name: WOODBURY COUNTY County Number: 97**

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: 04:50 PM Meeting Location: 620 Douglas St Board Room (Courthouse Basement)**

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](http://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)  
[woodburycountyiowa.gov](http://woodburycountyiowa.gov)

County Telephone Number  
 (712) 279-6525

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	44,431,579	41,180,554	40,186,886	5.15
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	44,431,579	41,180,554	40,186,886	
Delinquent Property Tax Revenue	5	24,680	12,200	18,716	
Penalties, Interest & Costs on Taxes	6	267,500	260,000	445,001	
Other County Taxes/TIF Tax Revenues	7	7,964,398	7,253,139	7,395,872	3.77
Intergovernmental	8	15,754,645	17,430,023	13,251,649	
Licenses & Permits	9	73,050	66,050	85,766	
Charges for Service	10	2,974,077	2,994,930	2,900,715	
Use of Money & Property	11	631,050	1,156,800	1,950,418	
Miscellaneous	12	753,250	641,650	1,705,130	
<b>Subtotal Revenues</b>	13	72,874,229	70,995,346	67,940,153	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	1,200,000	1,200,000	1,200,000	
Operating Transfers In	15	11,321,499	11,290,078	13,578,347	
Proceeds of Fixed Asset Sales	16	0	0	0	
<b>Total Revenues &amp; Other Sources</b>	17	85,395,728	83,485,424	82,718,500	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	30,507,944	29,121,601	25,969,426	8.39
Physical Health and Social Services	19	5,557,455	5,515,882	6,182,188	-5.19
County Environment and Education	21	4,010,965	3,590,224	3,645,834	4.89
Roads & Transportation	22	12,732,277	11,439,057	10,852,461	8.32
Government Services to Residents	23	3,099,657	2,845,313	2,741,473	6.33
Administration	24	10,655,426	9,592,405	9,484,861	5.99
Nonprogram Current	25	930,000	936,089	962,045	-1.68
Debt Service	26	7,304,697	7,370,605	7,299,422	0.04
Capital Projects	27	4,389,762	4,510,369	4,167,041	2.64
<b>Subtotal Expenditures</b>	28	79,188,183	74,921,545	71,304,751	
Other Financing Uses:					
Operating Transfers Out	29	11,321,499	11,290,078	14,303,347	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	90,509,682	86,211,623	85,608,098	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-5,113,954	-2,726,199	-2,889,598	
Beginning Fund Balance - July 1,	33	21,504,922	24,231,121	27,120,719	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,718,353	8,560,475	15,130,822	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,351,394	2,177,194	977,194	
Fund Balance - Unassigned	39	10,321,221	10,767,253	8,123,105	
<b>Total Ending Fund Balance - June 30,</b>	40	16,390,968	21,504,922	24,231,121	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 41,030,166	Urban Areas: 7.11118
Rural Only Levies*: 3,401,413	Rural Areas: 9.52405
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 787,850	
Utility Replacement Excise Tax:	

Explanation of any significant items in the budget or additional virtual meeting information:

One cause of the increase in expenditures for Public Safety and Legal Services is the staffing shortage in the Attorney's Office in prior years. Those positions are now filled. A 2nd cause is fully staffing the new LEC once it became operational. A 3rd reason staffing levels in the Ambulance Services. The reason for the decrease in Physical Health and Social Services expenditures is the use of excess cash reserves at Siouxland District Health. Purchases of new equipment is the main reason for the increase in expenditures in Roads & Transportation. Main cause of the increase in Administration expenditures is the building maintenance of the new larger LEC now that it is operational.