

BOS

Debt Service

Fund 2000

Principal -0100-

Interest -0110-

Woodbury County
 Debt Service Schedule
 For the year Ending June 30, 2027

Note	Original Issue	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36	FY37	FY38	FY39	FY40	FY41	Total Remaining
Capital Loan Note FY17-1	800,000	371,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	371,740
Capital Loan Note FY17-2	1,000,000	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000
Capital Loan Note FY22	2,416,000	483,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	483,200
Capital Loan Note FY23	1,900,000	380,000	380,000	-	-	-	-	-	-	-	-	-	-	-	-	-	760,000
Capital Loan Note FY24	800,000	160,000	160,000	160,000	-	-	-	-	-	-	-	-	-	-	-	-	480,000
Capital Loan Note FY25	1,200,000	240,000	240,000	240,000	240,000	-	-	-	-	-	-	-	-	-	-	-	960,000
Capital Loan Note FY26	1,200,000	300,000	300,000	300,000	300,000	-	-	-	-	-	-	-	-	-	-	-	1,200,000
TIF Secondary Gravel Road	10,000,000	885,000	920,000	960,000	995,000	1,025,000	1,055,000	-	-	-	-	-	-	-	-	-	5,840,000
LEC Taxable Portion	25,000,000	1,210,000	1,235,000	1,260,000	1,285,000	1,315,000	1,350,000	1,375,000	1,410,000	1,450,000	1,490,000	1,535,000	1,585,000	1,630,000	1,675,000	-	19,805,000
LEC Tax Exempt	25,000,000	1,010,000	1,050,000	1,090,000	1,135,000	1,180,000	1,225,000	1,275,000	1,330,000	1,380,000	1,435,000	1,495,000	1,555,000	1,615,000	1,680,000	3,400,000	21,855,000
		<u>5,139,940</u>	<u>4,285,000</u>	<u>4,010,000</u>	<u>3,955,000</u>	<u>3,520,000</u>	<u>3,630,000</u>	<u>2,650,000</u>	<u>2,740,000</u>	<u>2,830,000</u>	<u>2,925,000</u>	<u>3,030,000</u>	<u>3,140,000</u>	<u>3,245,000</u>	<u>3,355,000</u>	<u>3,400,000</u>	<u>51,854,940</u>
General Obligation		2,919,940	2,000,000	1,660,000	1,535,000	1,025,000	1,055,000	-	-	-	-	-	-	-	-	-	
Revenue Bonds		2,220,000	2,285,000	2,350,000	2,420,000	2,495,000	2,575,000	2,650,000	2,740,000	2,830,000	2,925,000	3,030,000	3,140,000	3,245,000	3,355,000	3,400,000	

Debt Service Schedule
FY 27

Capital Loan Note - FY 2017
1.99% Interest
Initial Note - \$ 3,717,404
Funding - Property Taxes
Principal : 2000-01-0100-000-51008
Interest: 2000-01-0110-000-52008

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	371,740	7,398	379,138
Totals	<u>371,740</u>	<u>7,398</u>	<u>379,138</u>

Capital Loan Note (Intake) - FY 2017
1.99% Interest
Initial Note - \$ 1,000,000
Funding - Property Taxes
Principal : 2000-01-0100-000-51009
Interest: 2000-01-0110-000-52009

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	100,000	1,990	101,990
Totals	<u>100,000</u>	<u>1,990</u>	<u>101,990</u>

Debt Service Schedule
FY 27

Woodbury County Law Enforcement Center - Taxable Portion

2.669% Interest
 Bond Issue - \$25,000,000
 Funding - Property Taxes
 Principal : 4754-01-0120-000-51011
 Interest: 4754-01-0110-000-52011

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	1,210,000	520,812	1,730,812
2028	1,235,000	499,710	1,734,710
2029	1,260,000	475,195	1,735,195
2030	1,285,000	448,798	1,733,798
2031	1,315,000	419,950	1,734,950
2032	1,350,000	389,113	1,739,113
2033	1,375,000	356,241	1,731,241
2034	1,410,000	321,385	1,731,385
2035	1,450,000	284,231	1,734,231
2036	1,490,000	244,574	1,734,574
2037	1,535,000	198,533	1,733,533
2038	1,585,000	151,101	1,736,101
2039	1,630,000	102,125	1,732,125
2040	1,675,000	51,758	1,726,758
	<u>19,805,000</u>	<u>4,463,526</u>	<u>24,268,526</u>

Note: Debt Service Lease Payment to Fund 4754 to cover bond costs. 2000-01-0120-000-56001

Woodbury County Law Enforcement Center - Tax Exempt Portion (New)

2.479% Interest
 Bond Issue - \$25,000,000
 Funding - Property Taxes
 Principal : 4754-01-0120-000-51012
 Interest: 4754-01-0110-000-52012

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	1,010,000	874,200	1,884,200
2028	1,050,000	833,800	1,883,800
2029	1,090,000	791,800	1,881,800
2030	1,135,000	748,200	1,883,200
2031	1,180,000	702,800	1,882,800
2032	1,225,000	655,600	1,880,600
2033	1,275,000	606,600	1,881,600
2034	1,330,000	555,600	1,885,600
2035	1,380,000	502,400	1,882,400
2036	1,435,000	447,200	1,882,200
2037	1,495,000	389,800	1,884,800
2038	1,555,000	330,000	1,885,000
2039	1,615,000	267,800	1,882,800
2040	1,680,000	203,200	1,883,200
2041	3,400,000	136,000	3,536,000
	<u>21,855,000</u>	<u>8,045,000</u>	<u>29,900,000</u>

**Debt Service Schedule
FY 27**

TIF Secondary Gravel Road Project

1.246% Interest
Bond Issue - \$10,000,000
Funding - Property Taxes
Principal : 2000-01-0100-000-51013
Interest: 2000-01-0110-000-52013

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	885,000	202,850	1,087,850
2028	920,000	167,450	1,087,450
2029	960,000	130,650	1,090,650
2030	995,000	92,250	1,087,250
2031	1,025,000	62,400	1,087,400
2032	1,055,000	31,650	1,086,650
	<u>5,840,000</u>	<u>687,250</u>	<u>6,527,250</u>

Capital Loan Note - FY 2022

2.16% Interest
Initial Note - \$ 2,416,000
Funding - Property Taxes
Principal : 2000-01-0100-000-51014
Interest: 2000-01-0110-000-52014

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	483,200	10,437	493,637
	<u>483,200</u>	<u>10,437</u>	<u>493,637</u>

Capital Loan Note - FY 2023

3.57% Interest
Initial Note - \$ 1,900,000
Funding - Property Taxes
Principal : 2000-01-0100-000-51017
Interest: 2000-01-0110-000-52017

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	380,000	27,132	407,132
2028	380,000	13,566	393,566
	<u>760,000</u>	<u>40,698</u>	<u>800,698</u>

Debt Service Schedule
FY 27

Capital Loan Note - FY 2024

3.75% Interest

Initial Note - \$ 800,000

Funding - Property Taxes

Principal : 2000-01-0100-000-51018

Interest: 2000-01-0110-000-52018

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	160,000	18,000	178,000
2028	160,000	12,000	172,000
2029	160,000	6,000	166,000
	<u>480,000</u>	<u>36,000</u>	<u>516,000</u>

Capital Loan Note - FY 2025

5.45% Interest

Initial Note - \$1,200,000

Funding - Property Taxes

Principal : 2000-01-0100-000-51019

Interest: 2000-01-0110-000-52019

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	240,000	52,320	292,320
2028	240,000	39,240	279,240
2029	240,000	26,160	266,160
2030	240,000	13,080	253,080
	<u>960,000</u>	<u>130,800</u>	<u>1,090,800</u>

Capital Loan Note - FY 2026

4.45% Interest

Initial Note - \$1,200,000

Funding - Property Taxes

Principal : 2000-01-0100-000-51020

Interest: 2000-01-0110-000-52020

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	300,000	49,618	349,618
2028	300,000	36,712	336,712
2029	300,000	23,363	323,363
2030	300,000	10,012	310,012
	<u>1,200,000</u>	<u>119,705</u>	<u>1,319,705</u>
Grand Total	<u>51,854,940</u>	<u>13,542,804</u>	<u>65,397,744</u>



Woodbury County

Budget Comparison Report

Account Detail

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	
				Parent Budget 2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	%
Fund: 2000 - DEBT SERVICE							
Function: 0120 - LEASE PAYMENT							
Expense							
2000-01-0120-000-56001 LEASE PAYMENT TO LEC AUTH	0.00	4,021,252.94	926,880.37	4,017,861.00	4,015,012.00	-2,849.00	-0.07%
Budget Detail							
Budget Code		Units	Price	Amount			
Budget Director LEC Additional Rent		2.00	200,000.00	400,000.00			
Budget Director Tax Exempt Bond Interest		0.00	0.00	874,200.00			
Budget Director Tax Exempt Bond Principal		0.00	0.00	1,010,000.00			
Budget Director Taxable Bond Interest		0.00	0.00	520,812.00			
Budget Director Taxable Bond Principal		0.00	0.00	1,210,000.00			
Total Expense:	0.00	4,021,252.94	926,880.37	4,017,861.00	4,015,012.00	-2,849.00	-0.07%
Total Function: 0120 - LEASE PAYMENT:	0.00	4,021,252.94	926,880.37	4,017,861.00	4,015,012.00	-2,849.00	-0.07%
Total Fund: 2000 - DEBT SERVICE:	0.00	4,021,252.94	926,880.37	4,017,861.00	4,015,012.00	-2,849.00	-0.07%
Report Total:	0.00	4,021,252.94	926,880.37	4,017,861.00	4,015,012.00	-2,849.00	-0.07%



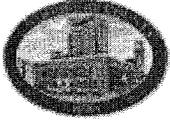
Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1	Comparison 1	Increase / (Decrease)	%
				Parent Budget 2025-2026 Budget Director	Budget 2026-2027 Budget Director		
Fund: 2000 - DEBT SERVICE							
Function: 0110 - LONG-TERM DEBT/WDBY CNTY, LEC - TAXABLE							
Expense							
<u>2000-01-0110-000-52006</u> Interest FY19 Capital Loan Not	3,843.29	0.00	0.00	0.00	0.00	0.00	0.00%
<u>2000-01-0110-000-52007</u> Interest FY20 Capital Loan Not	5,004.00	2,502.00	0.00	0.00	0.00	0.00	0.00%
<u>2000-01-0110-000-52008</u> Interest FY17 Capital Loan Not	29,590.53	22,192.86	7,397.60	14,795.00	7,398.00	-7,397.00	-50.00%
<u>2000-01-0110-000-52009</u> Interest FY17 (Intake) Capital L	7,960.00	5,970.04	1,990.03	3,980.00	1,990.00	-1,990.00	-50.00%
<u>2000-01-0110-000-52010</u> Interest FY21 Capital Loan Not	9,072.00	6,048.00	1,512.00	3,024.00	0.00	-3,024.00	-100.00%
<u>2000-01-0110-000-52013</u> Interest FY22 Sec Rds Gravel C	301,700.00	270,100.00	118,425.00	236,850.00	202,850.00	-34,000.00	-14.36%
<u>2000-01-0110-000-52014</u> Interest FY22 Capital Loan Not	41,748.48	31,485.31	10,609.16	20,874.00	10,437.00	-10,437.00	-50.00%
<u>2000-01-0110-000-52017</u> Interest FY23 Capital Loan Not	64,250.08	54,264.00	20,349.00	40,698.00	27,132.00	-13,566.00	-33.33%
<u>2000-01-0110-000-52018</u> Interest FY24 Capital Loan Not	0.00	30,666.67	12,000.00	24,000.00	18,000.00	-6,000.00	-25.00%
<u>2000-01-0110-000-52019</u> Interest FY25 Capital Loan Not	0.00	0.00	30,883.33	63,583.00	52,320.00	-11,263.00	-17.71%
<u>2000-01-0110-000-52020</u> Interest FY26 Capital Loan Not	0.00	0.00	0.00	0.00	49,618.00	49,618.00	0.00%
Total Expense:	463,168.38	423,228.88	203,166.12	407,804.00	369,745.00	-38,059.00	-9.33%
Total Function: 0110 - LONG-TERM DEBT/WDBY CNTY, LEC - T	463,168.38	423,228.88	203,166.12	407,804.00	369,745.00	-38,059.00	-9.33%
Total Fund: 2000 - DEBT SERVICE:	463,168.38	423,228.88	203,166.12	407,804.00	369,745.00	-38,059.00	-9.33%
Report Total:	463,168.38	423,228.88	203,166.12	407,804.00	369,745.00	-38,059.00	-9.33%



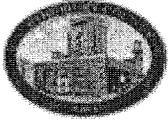
Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		%
				Parent Budget 2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)		
Fund: 2000 - DEBT SERVICE								
Function: 0100 - LONG-TERM DEBT/WDBY CO. LEC - TAXABLE								
Expense								
<u>2000-01-0100-000-51006</u> Principal FY19 Capital Loan No	157,511.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>2000-01-0100-000-51007</u> Principal FY20 Capital Loan No	180,000.00	180,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>2000-01-0100-000-51008</u> Principal FY17 Capital Loan No	371,740.40	371,740.40	0.00	371,740.00	371,740.00	0.00	0.00	0.00%
<u>2000-01-0100-000-51009</u> Principal FY17 (Intake) Capital	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00	0.00%
<u>2000-01-0100-000-51010</u> Principal FY21 Capital Loan No	360,000.00	360,000.00	0.00	360,000.00	0.00	-360,000.00	-100.00%	
<u>2000-01-0100-000-51013</u> Principal FY22 Sec Rds Gravel C	790,000.00	820,000.00	0.00	850,000.00	885,000.00	35,000.00	4.12%	
<u>2000-01-0100-000-51014</u> Principal FY22 Capital Loan No	483,200.00	483,200.00	0.00	483,200.00	483,200.00	0.00	0.00%	
<u>2000-01-0100-000-51017</u> Principal FY23 Capital Loan No	380,000.00	380,000.00	0.00	380,000.00	380,000.00	0.00	0.00%	
<u>2000-01-0100-000-51018</u> Principal FY24 Capital Loan No	0.00	160,000.00	0.00	160,000.00	160,000.00	0.00	0.00%	
<u>2000-01-0100-000-51019</u> Principal FY25 Capital Loan No	0.00	0.00	0.00	240,000.00	240,000.00	0.00	0.00%	
<u>2000-01-0100-000-51020</u> Principal FY26 Capital Loans N	0.00	0.00	0.00	0.00	300,000.00	300,000.00	0.00%	
Total Expense:	2,822,452.20	2,854,940.40	0.00	2,944,940.00	2,919,940.00	-25,000.00	-0.85%	
Total Function: 0100 - LONG-TERM DEBT/WDBY CO. LEC - TAX	2,822,452.20	2,854,940.40	0.00	2,944,940.00	2,919,940.00	-25,000.00	-0.85%	
Total Fund: 2000 - DEBT SERVICE:	2,822,452.20	2,854,940.40	0.00	2,944,940.00	2,919,940.00	-25,000.00	-0.85%	
Report Total:	2,822,452.20	2,854,940.40	0.00	2,944,940.00	2,919,940.00	-25,000.00	-0.85%	



Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1	Comparison 1	%
				Parent Budget 2025-2026 Budget Director	Budget 2026-2027 Budget Director	
Fund: 2000 - DEBT SERVICE						
Function: 9010 - POLICY & ADMINISTRATION/AUDITOR OFFICE						
Revenue						
2000-4-01-9010-61100 BUILDING RENT	0.00	80,004.00	46,669.00	80,000.00	80,000.00	0.00 0.00%
Budget Detail						
Budget Code		Units	Price	Amount		
Budget Director		0.00	0.00	-80,000.00		
2000-4-01-9010-84800 MISCELLANEOUS REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total Revenue:	0.00	80,004.00	46,669.00	80,000.00	80,000.00	0.00 0.00%
Total Function: 9010 - POLICY & ADMINISTRATION/AUDITOR	0.00	80,004.00	46,669.00	80,000.00	80,000.00	0.00 0.00%
Total Fund: 2000 - DEBT SERVICE:	0.00	80,004.00	46,669.00	80,000.00	80,000.00	0.00 0.00%
Report Total:	0.00	80,004.00	46,669.00	80,000.00	80,000.00	0.00 0.00%



Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget	Budget		
					2025-2026 Budget Director	2026-2027 Budget Director		
Fund: 2000 - DEBT SERVICE								
Function: 9020 - POLICY & ADMINISTRATION/TREASURY MANAGEMENT								
Revenue								
<u>2000-4-03-9020-10000</u>	CURRENT NET PROPERTY TAX	4,278,084.25	4,272,557.29	2,875,944.57	5,567,865.00	5,424,847.00	-143,018.00	-2.57%
<u>2000-4-03-9020-10100</u>	DELINQUENT PROPERTY TAX	-10,249.65	2,133.90	3,872.34	0.00	0.00	0.00	0.00%
<u>2000-4-03-9020-12000</u>	MOBILE HOME TAXES	4,895.16	4,499.25	3,917.50	0.00	0.00	0.00	0.00%
<u>2000-4-03-9020-12400</u>	Grain Handled Taxes	802.72	738.48	412.40	0.00	0.00	0.00	0.00%
<u>2000-4-03-9020-16000</u>	UTILITY REPLACEMENT EXCISE	277,905.74	275,904.91	157,164.45	0.00	0.00	0.00	0.00%
<u>2000-4-03-9020-21000</u>	HOMESTEAD TAX CREDIT	85,811.47	84,517.24	49,474.06	0.00	0.00	0.00	0.00%
<u>2000-4-03-9020-21100</u>	ELDERLY & DISABLED TAX CREI	3,814.75	3,053.86	0.00	0.00	0.00	0.00	0.00%
<u>2000-4-03-9020-21300</u>	AGRICULTURAL LAND TAX CRE	16,643.01	16,190.50	17,191.65	0.00	0.00	0.00	0.00%
<u>2000-4-03-9020-21700</u>	FAMILY FARM TAX CREDIT	5,095.24	4,958.73	0.00	0.00	0.00	0.00	0.00%
<u>2000-4-03-9020-22100</u>	MOBILE HOME REPLACEMENT	0.00	15.08	0.00	0.00	0.00	0.00	0.00%
<u>2000-4-03-9020-22200</u>	MILITARY SERVICE REPLACEMI	1,038.73	0.00	0.00	0.00	0.00	0.00	0.00%
<u>2000-4-03-9020-22400</u>	Business Property Tax Replace	80,442.25	79,145.59	43,727.14	0.00	0.00	0.00	0.00%
<u>2000-4-03-9020-22700</u>	COMMERICAL & INDUSTRIAL F	75,156.39	47,779.08	13,893.16	23,890.00	0.00	-23,890.00	-100.00%
<u>2000-4-03-9020-60000</u>	INTEREST ON INVESTMENTS	27,730.48	24,694.34	7,345.28	12,000.00	12,000.00	0.00	0.00%
Total Revenue:		4,847,170.54	4,816,188.25	3,172,942.55	5,603,755.00	5,436,847.00	-166,908.00	-2.98%
Total Function: 9020 - POLICY & ADMINISTRATION/TREASUR		4,847,170.54	4,816,188.25	3,172,942.55	5,603,755.00	5,436,847.00	-166,908.00	-2.98%
Total Fund: 2000 - DEBT SERVICE:		4,847,170.54	4,816,188.25	3,172,942.55	5,603,755.00	5,436,847.00	-166,908.00	-2.98%
Report Total:		4,847,170.54	4,816,188.25	3,172,942.55	5,603,755.00	5,436,847.00	-166,908.00	-2.98%



Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%	
				Parent Budget 2025-2026 Budget Director	2026-2027 Budget Director			
Fund: 2000 - DEBT SERVICE								
Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION								
Revenue								
2000-0-01-9001-90400	AUDITORS TRANSFERS: OTHER	2,421,254.00	2,461,960.00	843,425.00	1,686,850.00	1,787,850.00	101,000.00	5.99%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	From Sec Roads	0.00	0.00	-300,000.00				
Budget Director	Transfer from Gaming	0.00	0.00	-400,000.00				
Budget Director	Transfer from L.O.S.T.	0.00	0.00	-300,000.00				
Budget Director	Transfer from TIF	0.00	0.00	-787,850.00				
Total Revenue:		2,421,254.00	2,461,960.00	843,425.00	1,686,850.00	1,787,850.00	101,000.00	5.99%
Total Function: 9001 - POLICY & ADMINISTRATION/BOARD A		2,421,254.00	2,461,960.00	843,425.00	1,686,850.00	1,787,850.00	101,000.00	5.99%
Total Fund: 2000 - DEBT SERVICE:		2,421,254.00	2,461,960.00	843,425.00	1,686,850.00	1,787,850.00	101,000.00	5.99%
Report Total:		2,421,254.00	2,461,960.00	843,425.00	1,686,850.00	1,787,850.00	101,000.00	5.99%