

BOS

Miscellaneous

Review

All Funds

Woodbury County
 Current Proposed Budget - Max Levy Rate
 For the Year Ending June 30, 2027
 As of 2/24/2026

	General Basic Fund 0001	General Supp Fund 0002	Rural Basic Fund 0011	Rural Supp Fund 0012	Debt Service Fund 2000
Current Revenue Budget	\$ 41,183,394	\$ 17,526,415	\$ 6,491,264	\$ -	\$ 7,304,697
Current Expenditures Budget	\$ (41,799,444)	\$ (17,526,415)	\$ (4,091,674)	\$ -	\$ (7,304,697)
Increase/(Decrease) in Cash Balance	\$ (616,050)	\$ 0	\$ 2,399,590	\$ -	\$ -
Projected Cash Balance 6-30-2026	\$ 10,665,981	\$ 822,053	\$ 605,862	\$ -	\$ 298,301
Increase/(Decrease) in Cash Balance	\$ (616,050)	\$ 0	\$ 2,399,590	\$ -	\$ -
Estimated Cash Balance 6-30-2027	\$ 10,049,931	\$ 822,053	\$ 3,005,452	\$ -	\$ 298,301
Estimated Reserve % to FY27 Budget	24.0%	4.7%	73.5%	0.0%	4.1%

	FY 2026	FY 2027 Max	Change	% Change
General Basic	3.81720	3.70602	(0.11118)	-2.9%
General Supplemental	2.41826	2.79184	0.37358	15.4%
Debt Service	0.87572	0.80571	(0.07001)	-8.0%
Total Countywide	7.11118	7.30357	0.19239	2.7%
Rural Basic	2.36559	3.95000	1.58441	67.0%
Rural Supplemental	0.04728	-	(0.04728)	-100.0%
Total Rural	9.52405	11.25357	1.72952	18.2%

Woodbury County
 Current Proposed Budget - No Change in Levy Rate
 For the Year Ending June 30, 2027
 As of 2/24/2026

	General Basic Fund 0001	General Supp Fund 0002	Rural Basic Fund 0011	Rural Supp Fund 0012	Debt Service Fund 2000
Current Revenue Budget	\$ 41,183,394	\$ 16,362,966	\$ 3,978,752	\$ -	\$ 7,304,697
Current Expenditures Budget	\$ (41,799,444)	\$ (17,526,415)	\$ (4,091,674)	\$ -	\$ (7,304,697)
Increase/Decrease in Cash Balance	\$ (616,050)	\$ (1,163,449)	\$ (112,922)	\$ -	\$ -
Projected Cash Balance 6-30-2026	\$ 10,665,981	\$ 822,053	\$ 605,862	\$ -	\$ 298,301
Increase/(Decrease) in Fund Balance	\$ (616,050)	\$ (1,163,449)	\$ (112,922)	\$ -	\$ -
Estimated Cash Balance 6-30-2027	\$ 10,049,931	\$ (341,396)	\$ 492,940	\$ -	\$ 298,301
Estimated Reserve % to FY27 Budget	24.0%	-1.9%	12.0%	#DIV/0!	4.1%

	FY 2026	FY 2027 SAME	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%
Total Countywide	7.11118	7.11118	(0.00000)	0.0%
Rural Basic	2.36559	2.41287	0.04728	2.0%
Rural Supplemental	0.04728	-	(0.04728)	-100.0%
Total Rural	9.52405	9.52405	(0.00000)	0.0%

FY 27 Tax Rates & Askings to Maintain same tax rates

219301	<u>FY 26</u>	<u>FY 27 Max In Notice</u>	<u>Budget Publication</u>	<u>Current as of last meeting</u>	<u>Keeping Levy same</u>
General Basic	\$ 21,615,700	\$ 22,412,155	22,412,155	22,412,155	22,412,155
General Supplemental	\$ 13,693,899	\$ 16,883,625	16,895,596	16,895,596	15,720,176
Debt Service	\$ 5,567,865	\$ 5,424,847	5,424,847	6,125,229	5,424,847
Rural Basic	\$ 3,827,629	\$ 6,456,464	4,115,908	4,115,908	3,943,952
Rural Supp	\$ 76,500	\$ -	_____	_____	_____
Total Tax Asking	\$ 44,781,593	\$ 51,177,091	48,848,506	49,548,888	47,501,130

Tax Rate

	<u>FY 26</u>	<u>FY 27 maximum</u>	<u>Budget Publication</u>	<u>Current as of last meeting</u>	<u>Keeping Levy same</u>
General Basic	3.8172	3.70602	3.70602	3.70602	3.70602
General Supplemental	2.41826	2.79184	2.79382	2.79382	2.59945
Debt Service	0.87572	0.80571	0.80571	0.90973	0.80571
Total County Wide	7.11118	7.30357	7.30555	7.40957	7.11118
Rural Basic	2.36559	3.95000	2.51807	2.51807	2.41287
Rural Supp	0.04728	0.00000	0.00000	0.00000	0.00000
Total Rural	9.52405	11.25357	9.82362	9.92764	9.52405