

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
 Fiscal Year July 1, 2024 - June 30, 2025
 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: 4/30/2024 Meeting Time: 04:45 PM Meeting Location: Woodbury County Courthouse, Supervisor's Meeting Room, Lower Level.

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)
Woodburycountyia.gov

County Telephone Number
 (712) 234-2910

		Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	40,746,607	38,769,995	37,764,354	3.87
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,010,000	1,439,124	1,492,416	
Net Current Property Taxes	4	39,736,607	37,330,871	36,271,938	
Delinquent Property Tax Revenue	5	12,200	16,000	5,145	
Penalties, Interest & Costs on Taxes	6	203,000	203,000	376,113	
Other County Taxes/TIF Tax Revenues	7	7,323,638	7,353,555	8,081,312	-4.80
Intergovernmental	8	13,606,399	11,786,326	25,757,489	
Licenses & Permits	9	55,050	369,230	74,990	
Charges for Service	10	2,125,310	2,169,000	2,964,547	
Use of Money & Property	11	1,083,300	1,483,000	1,369,799	
Miscellaneous	12	551,000	756,250	1,530,369	
Subtotal Revenues	13	64,696,504	61,467,232	76,431,702	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	2,194,000	1,900,000	
Operating Transfers In	15	13,543,347	12,956,380	16,139,720	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	78,239,851	76,617,612	94,471,422	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	29,672,174	24,596,043	20,416,561	20.55
Physical Health and Social Services	19	3,642,250	5,104,585	4,026,418	-4.89
County Environment and Education	21	3,647,723	3,588,626	3,032,644	9.67
Roads & Transportation	22	11,153,344	10,942,855	10,456,334	3.28
Government Services to Residents	23	2,951,383	3,004,699	2,534,535	7.91
Administration	24	9,121,618	8,385,627	9,097,308	0.13
Nonprogram Current	25	1,290,392	1,130,000	1,502,294	-7.32
Debt Service	26	7,301,764	7,320,950	7,154,791	1.02
Capital Projects	27	7,625,000	11,219,000	35,163,120	-53.43
Subtotal Expenditures	28	76,405,648	75,292,385	93,384,005	
Other Financing Uses:					
Operating Transfers Out	29	13,543,347	12,956,380	16,139,720	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	89,948,995	88,248,765	109,523,725	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-11,709,144	-11,631,153	-15,052,303	
Beginning Fund Balance - July 1,	33	26,403,118	38,034,271	53,086,574	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,632,712	5,394,684	25,033,110	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	6,176,612	3,312,946	
Fund Balance - Unassigned	39	10,061,262	14,831,822	9,688,215	
Total Ending Fund Balance - June 30,	40	14,693,974	26,403,118	38,034,271	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	37,565,929	Urban Areas: 7.11119 Rural Areas: 9.52409			
Rural Only Levies*:	3,180,678				
Special District Levies*:	0				
TIF Tax Revenues:	829,850	Any special district tax rates not included.			
Utility Replacement Excise Tax:	3,078,788				

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

Increases in expenses for new LEC, increase property insurance, increase in county wages and benefits, increase in attorney fees and inflation factor on all expenses.