

NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY

Fiscal Year July 1, 2023 - June 30, 2024

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: 3/7/2023 Meeting Time: 04:45 PM Meeting Location: Woodbury County Courthouse Board of Supervisors Meeting Room Lower Level of
Courthous 620 Douglas Street Sioux City, Iowa 51101

Contact Person: Dennis D. Butler, Finance/Budget Director Contact Phone Number: (712) 234-2910

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)

County Telephone Number
(712) 234-2910

		Current Year Certified Property Tax FY 2022/2023	Budget Year Effective Property Tax FY 2023/2024	Budget Year Proposed Maximum Property Tax FY 2023/2024	Proposed Percentage Change
Taxable Valuations-General Services	1	5,137,390,222	5,411,803,588	5,411,803,588	
Requested Tax Dollars-General Basic	2	19,429,100		21,043,632	
Requested Tax Dollars-General Supplemental	3	12,037,504		13,198,107	
Requested Tax Dollars-General Services Total	4	31,466,604	31,466,604	34,241,739	8.82
Estimated Tax Rate-General Services	5	6.12502	5.81444	6.32723	
Taxable Valuations-Rural Services	6	1,395,538,786	1,516,903,573	1,516,903,573	
Requested Tax Dollars-Rural Basic	7	3,434,653		3,806,583	
Requested Tax Dollars-Rural Supplemental	8				
Requested Tax Dollars-Rural Services Total	9	3,434,653	3,434,653	3,806,583	10.83
Estimated Tax Rate-Rural Services	10	2.46117	2.26425	2.50944	

Explanation of increases in the budget:

The increase in taxes is due to the opening of the new Law Enforcement Center in the fall of 2023. The increases will be staffing and operating costs as the center will be twice as big as the old Law Enforcement Center.

If applicable, the above notice is also available online at:

The above tax rates do not include county voted levies, mental health and disabilities services levy, debt service levy and the rates of other local jurisdictions.

Regarding proposed maximum dollars, the Board of Supervisors cannot adopt a higher tax asking for these levies following the public hearing.

Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming year.

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2023 - June 30, 2024

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: 3/28/2023 Meeting Time: 04:50 PM Meeting Location: Board of Supervisor's Meeting Room, Woodbury County Courthouse, 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)

County Telephone Number
(712) 234-2910

	Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG	
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	38,789,658	37,831,351	35,255,268	4.89
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	1,439,124	1,504,648	1,479,704	
Net Current Property Taxes	4	37,350,534	36,326,703	33,775,564	
Delinquent Property Tax Revenue	5	16,000	18,500	28,963	
Penalties, Interest & Costs on Taxes	6	203,000	283,000	352,749	
Other County Taxes/TIF Tax Revenues	7	7,354,784	7,693,350	8,191,738	-5.25
Intergovernmental	8	10,336,596	9,950,547	12,105,868	
Licenses & Permits	9	369,230	34,650	51,211	
Charges for Service	10	3,419,000	2,475,231	2,990,658	
Use of Money & Property	11	783,000	271,050	3,611,758	
Miscellaneous	12	756,250	647,311	1,495,550	
Subtotal Revenues	13	60,588,394	57,700,342	62,604,059	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	2,194,000	2,676,430	12,545,448	
Operating Transfers In	15	11,706,380	11,273,666	10,094,700	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	74,488,774	71,650,438	85,244,207	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	25,950,581	20,627,905	19,575,324	15.14
Physical Health and Social Services	19	5,104,585	4,045,447	4,732,290	3.86
Mental Health, ID & DD	20	0	0	2,949,615	
County Environment and Education	21	3,588,626	3,857,763	4,405,031	-9.74
Roads & Transportation	22	10,942,855	10,586,610	8,637,899	12.55
Government Services to Residents	23	3,004,699	2,800,103	2,422,492	11.37
Administration	24	9,285,627	8,567,870	7,271,769	13.00
Nonprogram Current	25	1,130,000	333,000	2,030,467	-25.40
Debt Service	26	7,320,950	7,540,015	3,794,669	38.90
Capital Projects	27	11,219,000	4,412,999	6,115,483	35.44
Subtotal Expenditures	28	77,546,923	62,771,712	61,935,039	
Other Financing Uses:					
Operating Transfers Out	29	11,706,380	11,273,666	10,094,700	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	89,253,303	74,045,378	72,029,739	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-14,764,529	-2,394,940	13,214,468	
Beginning Fund Balance - July 1,	33	27,402,179	29,797,119	16,582,651	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,394,684	14,303,036	19,293,023	
Fund Balance - Committed	37	0	2,519,591	2,835,628	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	7,242,966	10,579,552	7,668,468	
Total Ending Fund Balance - June 30,	40	12,637,650	27,402,179	29,797,119	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	35,705,334	Urban Areas: 7.13857			
Rural Only Levies*:	3,084,324	Rural Areas: 9.59974			
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	686,250				
Utility Replacement Excise Tax:	3,022,828				

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

new Justice Center budgeted cost increased as size of facility doubled and at a different location than the previous Correctional facility.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	3.88154
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	2,015,709

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

The new Justice Center is opening in FY 24. There will be new operating costs and staffing in regards to this opening.

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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