

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
 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: 4/29/2025 Meeting Time: 04:45 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

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)
<https://www.woodburycountyiowa.gov/>

County Telephone Number
 (712) 224-1460

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	42,287,206	40,746,554	38,497,990	4.81
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	600,000	1,010,000	967,371	
Net Current Property Taxes	4	41,687,206	39,736,554	37,530,619	
Delinquent Property Tax Revenue	5	12,200	12,200	-78,604	
Penalties, Interest & Costs on Taxes	6	260,000	203,000	430,116	
Other County Taxes/TIF Tax Revenues	7	7,644,518	7,610,691	7,814,531	-1.09
Intergovernmental	8	14,423,382	11,636,400	11,637,541	
Licenses & Permits	9	66,050	55,050	80,173	
Charges for Service	10	2,934,930	2,592,915	2,780,202	
Use of Money & Property	11	1,216,800	1,306,330	2,750,438	
Miscellaneous	12	641,650	1,468,250	1,864,239	
Subtotal Revenues	13	68,886,736	64,621,390	64,809,255	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	800,000	
Operating Transfers In	15	10,475,963	13,543,347	17,850,244	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	79,362,699	78,164,737	83,459,499	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	28,666,670	27,248,780	24,316,762	8.58
Physical Health and Social Services	19	5,470,868	5,812,070	5,196,973	2.60
County Environment and Education	21	3,414,220	3,653,682	4,275,340	-10.64
Roads & Transportation	22	11,711,116	10,994,344	10,024,884	8.08
Government Services to Residents	23	2,822,031	2,899,393	2,559,608	5.00
Administration	24	9,800,390	9,269,285	16,274,421	-22.40
Nonprogram Current	25	936,089	935,000	1,021,162	-4.26
Debt Service	26	7,370,605	7,301,764	6,901,408	3.34
Capital Projects	27	3,851,031	7,625,000	4,994,724	-12.19
Subtotal Expenditures	28	74,043,020	75,739,318	75,565,282	
Other Financing Uses:					
Operating Transfers Out	29	10,475,963	13,543,347	18,250,244	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	84,518,983	89,282,665	93,815,526	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,156,284	-11,117,928	-10,356,027	
Beginning Fund Balance - July 1,	33	16,542,535	27,660,463	38,016,490	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	3,550,750	
Fund Balance - Restricted	36	2,284,748	6,065,942	16,699,940	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,190,423	935,671	405,490	
Fund Balance - Unassigned	39	7,911,080	9,540,922	7,004,283	
Total Ending Fund Balance - June 30,	40	11,386,251	16,542,535	27,660,463	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	38,826,993	Urban Areas: 7.19497 Rural Areas: 9.68806			
Rural Only Levies*:	3,460,213				
Special District Levies*:	0				
TIF Tax Revenues:	786,850	Any special district tax rates not included.			
Utility Replacement Excise Tax:	3,098,668				

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