

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**  
**Fiscal Year July 1, 2025 - June 30, 2026**  
**County Name: WINNEBAGO COUNTY County Number: 95**

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/15/2025 Meeting Time: 09:00 AM Meeting Location: Winnebago County Courthouse 126 S. Clark St Forest City, IA 50436

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](http://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)  
[www.winnebagocountyia.gov](http://www.winnebagocountyia.gov)

County Telephone Number  
 (641) 585-3412

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	9,500,991	9,559,265	8,838,498	3.68
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	9,500,991	9,559,265	8,838,498	
Delinquent Property Tax Revenue	5	43	34	13	
Penalties, Interest & Costs on Taxes	6	5,120	5,010	29,631	
Other County Taxes/TIF Tax Revenues	7	4,011,724	2,504,621	3,034,441	14.98
Intergovernmental	8	4,313,627	4,580,959	4,480,717	
Licenses & Permits	9	56,100	44,100	42,328	
Charges for Service	10	1,106,242	1,182,136	1,056,635	
Use of Money & Property	11	899,720	700,496	886,904	
Miscellaneous	12	228,755	320,585	568,624	
<b>Subtotal Revenues</b>	13	20,122,322	18,897,206	18,937,791	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	50,000	
Operating Transfers In	15	2,520,685	2,533,527	2,489,754	
Proceeds of Fixed Asset Sales	16	700,000	0	31,000	
<b>Total Revenues &amp; Other Sources</b>	17	23,343,007	21,430,733	21,508,545	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	4,441,005	4,517,667	3,750,746	8.81
Physical Health and Social Services	19	1,720,816	2,258,925	2,539,435	-17.68
County Environment and Education	21	1,131,488	1,207,567	1,458,177	-11.91
Roads & Transportation	22	5,635,300	6,688,800	5,182,252	4.28
Government Services to Residents	23	1,003,980	1,029,410	814,324	11.04
Administration	24	2,147,418	2,173,762	1,723,672	11.62
Nonprogram Current	25	10,000	20,000	9,435	2.95
Debt Service	26	5,249,932	2,544,647	2,523,404	44.24
Capital Projects	27	5,253,100	745,000	614,132	192.47
<b>Subtotal Expenditures</b>	28	26,593,039	21,185,778	18,615,577	
Other Financing Uses:					
Operating Transfers Out	29	2,520,685	2,533,527	2,489,754	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	29,113,724	23,719,305	21,105,331	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-5,770,717	-2,288,572	403,214	
Beginning Fund Balance - July 1,	33	12,730,052	15,018,624	14,615,410	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	6,959,335	12,730,052	15,018,624	
<b>Total Ending Fund Balance - June 30,</b>	40	6,959,335	12,730,052	15,018,624	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,023,105	Urban Areas:		9.88652	
Rural Only Levies*:	2,477,886	Rural Areas:		14.96889	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	3,254,168				
Utility Replacement Excise Tax:	118,336				

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

The Urban Renewal fund has a carryover balance and approximately \$5,000,000 will be spent on roads this year that will be paid back with Tax Increment Financing dollars. The overall taxes for Winnebago County were lowered by \$58,274.