

**NOTICE OF PUBLIC HEARING – PROPOSED BUDGET**  
**Fiscal Year July 1, 2026 - June 30, 2027**  
**County Name: WORTH COUNTY County Number: 98**

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

Meeting Date: 4/20/2026 Meeting Time: 09:00 AM Meeting Location: Board of Supervisors' Room, Worth County Courthouse, 1000 Central Ave, Northwood

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)  
 worthcountyiowa.gov

County Telephone Number  
 (641) 324-2316

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	6,913,099	6,878,367	7,146,763	-1.65
Less: Uncollected Delinquent Taxes - Levy Year	2	54,033	50,676	54,033	
Less: Credits to Taxpayers	3	514,684	445,610	514,684	
Net Current Property Taxes	4	6,344,382	6,382,081	6,578,046	
Delinquent Property Tax Revenue	5	6,327	1,322	6,327	
Penalties, Interest & Costs on Taxes	6	28,304	23,254	28,304	
Other County Taxes/TIF Tax Revenues	7	4,911,143	4,802,156	4,700,116	2.22
Intergovernmental	8	4,819,546	4,662,794	4,694,633	
Licenses & Permits	9	54,689	39,912	54,689	
Charges for Service	10	362,457	320,421	362,457	
Use of Money & Property	11	1,423,627	788,669	1,423,627	
Miscellaneous	12	0	0	920,534	
<b>Subtotal Revenues</b>	13	17,950,475	17,020,609	18,768,733	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	4,825,000	0	
Operating Transfers In	15	2,436,583	2,028,847	3,272,146	
Proceeds of Fixed Asset Sales	16	70,750	0	70,750	
<b>Total Revenues &amp; Other Sources</b>	17	20,457,808	23,874,456	22,111,629	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	3,223,643	3,005,106	2,777,249	7.74
Physical Health and Social Services	19	1,151,890	1,160,888	1,029,363	5.78
County Environment and Education	21	1,482,044	1,470,365	1,033,321	19.76
Roads & Transportation	22	5,525,171	5,574,573	4,569,178	9.96
Government Services to Residents	23	589,432	588,104	566,991	1.96
Administration	24	2,417,961	2,447,783	2,587,376	-3.33
Nonprogram Current	25	0	0	0	
Debt Service	26	3,352,650	860,450	862,500	97.16
Capital Projects	27	7,597,057	7,383,051	449,570	311.08
<b>Subtotal Expenditures</b>	28	25,339,848	22,490,320	13,875,548	
Other Financing Uses:					
Operating Transfers Out	29	2,436,583	2,028,847	3,272,146	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	27,776,431	24,519,167	17,147,694	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-7,318,623	-644,711	4,963,935	
Beginning Fund Balance - July 1,	33	21,588,681	22,233,392	17,269,457	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	10,531,623	13,257,870	17,211,326	
Fund Balance - Committed	37	2,087,787	1,469,025	757,308	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,650,648	6,861,786	4,264,758	
<b>Total Ending Fund Balance - June 30,</b>	40	14,270,058	21,588,681	22,233,392	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,101,996	Urban Areas:		6.25000	
Rural Only Levies*:	1,811,103	Rural Areas:		9.02594	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	3,064,099				
Utility Replacement Excise Tax:					

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