

COUNTY TREASURER TAX DEPARTMENT

Fund 0001

-9020-

Budget Comparison Report

Account Number		2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget 2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	%
Function: 9020 - POLICY & ADMINISTRATION/TREASURY MANAGEMENT								
Revenue								
<u>0001-1-03-9020-41202</u>	OVER/SHORT	447.23	-1.38	-100.86	0.00	0.00	0.00	0.00%
<u>0001-1-03-9020-42000</u>	TAX SALE FEES	60,700.00	64,472.00	0.00	5,000.00	5,000.00	0.00	0.00%
<u>0001-1-03-9020-42001</u>	CERTIFICATE FEE	14,800.00	16,880.00	200.00	0.00	5,000.00	5,000.00	0.00%
<u>0001-1-03-9020-42100</u>	AUTO REGISTRATION FEES	893,198.22	904,966.45	553,238.51	954,800.00	1,204,800.00	250,000.00	26.18%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Registration Fees - County portion	Increase fees effective 1/1/25. Passed in FY24 legislative session. Title fee increase by \$10 per title and \$10 per lien						
<u>0001-1-03-9020-42200</u>	AUTO USE TAX FEES	20,549.95	21,474.29	12,892.33	26,280.00	148,280.00	122,000.00	464.23%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Use tax fees - County Portion	Increase fees effective 1/1/25. Passed in FY24 legislative session. Fee increase by \$10 for each fee for new registration collection.						
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	2-4-25 budget eharing increase	0.00	0.00	-26,280.00				
Budget Director	Auto Use Tax Fees	0.00	0.00	-122,000.00				
<u>0001-1-03-9020-42201</u>	County Overage Refund	0.00	318.25	6.17	0.00	0.00	0.00	0.00%
<u>0001-1-03-9020-42202</u>	Escrow SI	0.00	-110.00	40.00	0.00	0.00	0.00	0.00%
<u>0001-1-03-9020-42500</u>	MOTOR VEHICLE MAIL FEES	62,717.50	66,216.98	41,411.25	65,000.00	62,000.00	-3,000.00	-4.62%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Mail Fees	Postage fees collected on registration and plates						
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Mail Fees	0.00	0.00	-62,000.00				
<u>0001-1-03-9020-42600</u>	SPCEIAL ASSESSMENT CHARGE	1,297.00	1,335.00	1,074.00	0.00	1,500.00	1,500.00	0.00%
<u>0001-1-03-9020-42601</u>	DRAINAGE CHARGE	19,290.00	20,185.00	19,540.00	0.00	0.00	0.00	0.00%
<u>0001-1-03-9020-42700</u>	NSF CHECK CHARGE	6,530.00	6,420.50	4,500.00	6,000.00	7,000.00	1,000.00	16.67%
<u>0001-1-03-9020-43901</u>	MOTOR VEHICLE ORGAN DONC	611.87	42.58	281.07	700.00	100.00	-600.00	-85.71%
<u>0001-1-03-9020-43902</u>	CITY PARKING FEES	2,749.00	3,532.00	2,244.00	2,500.00	2,500.00	0.00	0.00%
<u>0001-1-03-9020-43903</u>	LIEN SEARCHES	671.00	695.00	1,091.00	650.00	1,200.00	550.00	84.62%
<u>0001-1-03-9020-43904</u>	DNR FEES	11,666.50	13,377.25	8,754.50	15,000.00	13,000.00	-2,000.00	-13.33%

Budget Comparison Report

Account Number	Budget Notes	Budget Code	Subject	Description	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Comparison 1		%	
								Parent Budget 2024-2025 Budget Director	Budget 2025-2026 Budget Director		Comparison 1 to Parent Budget Increase / (Decrease)
			DNR Fee	Amount sent to State							
0001-1-03-9020-43908			DNR POSTAGE		295.00	454.00	360.00	250.00	400.00	150.00	60.00%
0001-1-03-9020-43910			SERVICE FEES		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-1-03-9020-43911			PUBLICATION COST FEE		13,176.00	13,661.79	478.63	1,650.00	5,000.00	3,350.00	203.03%
			Publication Cost Fee	Fee charged for publication for tax sale							
0001-1-03-9020-50301			Copy Charge		6.50	4.00	29.00	0.00	0.00	0.00	0.00%
0001-4-03-9020-10000			CURRENT NET PROPERTY TAX		17,407,372.83	18,608,876.11	10,846,623.17	21,274,420.00	21,615,700.00	341,280.00	1.60%
0001-4-03-9020-10100			DELINQUENT PROPERTY TAX		2,592.88	-42,082.92	3,491.91	12,000.00	12,000.00	0.00	0.00%
0001-4-03-9020-11000			PENALTIES & INTEREST - CURRI		353,461.97	410,281.00	108,306.00	120,000.00	250,000.00	130,000.00	108.33%
0001-4-03-9020-11100			PENALTIES & INTEREST - DELIN		25,235.00	4,609.00	2,348.00	80,000.00	5,000.00	-75,000.00	-93.75%
0001-4-03-9020-11200			PENALTIES & INTEREST - MOBII		5,689.00	8,918.00	6,405.00	3,000.00	5,000.00	2,000.00	66.67%
0001-4-03-9020-11300			Penalties & Interest - Grain Ha		24.00	23.00	0.00	0.00	0.00	0.00	0.00%
0001-4-03-9020-12000			MOBILE HOME TAXES		23,375.53	23,744.27	15,729.25	15,000.00	22,000.00	7,000.00	46.67%
0001-4-03-9020-12100			Moneys and Credits - Co Share		7,483.38	7,455.29	5,991.50	0.00	0.00	0.00	0.00%
0001-4-03-9020-12400			Grain Handled Taxes		3,639.32	3,893.76	1,862.53	0.00	0.00	0.00	0.00%
0001-4-03-9020-16000			UTILITY REPLACEMENT EXCISE		1,256,176.86	1,348,013.79	666,850.11	0.00	0.00	0.00	0.00%
0001-4-03-9020-21000			HOMESTEAD TAX CREDIT		393,618.78	411,996.77	210,142.38	0.00	0.00	0.00	0.00%
0001-4-03-9020-21100			ELDERLY & DISABLED TAX CREI		16,485.56	18,316.44	0.00	0.00	0.00	0.00	0.00%
0001-4-03-9020-21300			AGRICULTURAL LAND TAX CREI		71,667.32	80,705.84	81,558.50	0.00	0.00	0.00	0.00%
0001-4-03-9020-21400			BUSINESS PROPERTY TAX CRED		225,192.62	0.00	0.00	0.00	0.00	0.00	0.00%
0001-4-03-9020-21700			FAMILY FARM TAX CREDIT		21,929.70	24,713.84	0.00	0.00	0.00	0.00	0.00%
0001-4-03-9020-22200			MILITARY SERVICE REPLACEME		5,096.97	5,033.75	0.00	0.00	0.00	0.00	0.00%
0001-4-03-9020-22400			Business Property Tax Replacem		0.00	390,194.61	199,431.20	0.00	0.00	0.00	0.00%
0001-4-03-9020-22700			COMMERICAL & INDUSTRIAL R		426,180.06	329,994.62	108,452.37	240,000.00	108,453.00	-131,547.00	-54.81%
			FY27 no replacement expected	FY27 no replacement expected							
			source	https://dom.iowa.gov/local-government/property-tax-tax-replacement							
				commerical & Industrial Replacement Allocations FY26 Woodbury County							
				and then Local Gov C&I Replacement Allocation Tool							
0001-4-03-9020-60000			INTEREST ON INVESTMENTS		1,017,873.17	2,331,460.09	753,368.28	1,000,000.00	933,000.00	-67,000.00	-6.70%

Budget Comparison Report

Account Number	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
				Parent Budget 2024-2025 Budget Director	2025-2026 Budget Director		
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	41,576.96			
<u>0001-03-9020-000-11300</u>	EMPLOYEE HOSPITALIZATION	72,408.14	80,274.37	40,209.80	80,760.72	103,880.64	23,119.92 28.63%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	103,880.64			
<u>0001-03-9020-000-11701</u>	LIFE INSURANCE	200.69	230.40	108.80	230.40	230.40	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	230.40			
<u>0001-03-9020-000-11702</u>	DENTAL INSURANCE	1,841.92	2,114.64	998.58	2,114.64	2,114.64	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	2,114.64			
<u>0001-03-9020-000-11703</u>	LTD INSURANCE	2,249.96	1,873.29	711.79	1,528.07	1,550.22	22.15 1.45%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	1,550.22			
<u>0001-03-9020-000-11900</u>	IMPROVEMENT REQUESTS	0.00	0.00	0.00	0.00	4,614.00	4,614.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Clerk II step 3	1.00	4,614.00	4,614.00			
<u>0001-03-9020-000-26000</u>	STATIONARY/FORMS/GENERAL	10,960.26	13,380.79	7,450.02	16,175.00	17,750.00	1,575.00 9.74%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Envelopes	0.00	0.00	2,000.00			
Budget Director	Office Supplies	0.00	0.00	4,500.00			
Budget Director	Paper & forms	0.00	0.00	750.00			
Budget Director	Tax Statements	0.00	0.00	10,500.00			
<u>0001-03-9020-000-26100</u>	MAGAZINES & BOOKS	36.00	0.00	0.00	0.00	0.00	0.00 0.00%
<u>0001-03-9020-000-40000</u>	OFFICIAL PUBL. & LEGALS	3,051.75	3,510.12	186.39	5,500.00	4,425.00	-1,075.00 -19.55%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Newspaper subscriptions	0.00	0.00	125.00			

Budget Comparison Report

Account Number	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Budget Director							
Budget Director							
<u>0001-03-9020-000-40200</u>							
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Budget Code							
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Budget Comparison Report

Account Number	Description	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget 2024-2025 Budget Director	2025-2026 Budget Director		
Budget Director	Fibercomm		0.00	0.00	800.00			
<u>0001-03-9020-000-42100</u>	DATA PROCESSING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>0001-03-9020-000-42200</u>	SCHOOL OF INSTRUCTION	725.06	375.00	260.00	1,200.00	1,200.00	0.00	0.00%
Budget Detail	Description		Units	Price	Amount			
Budget Director	School of Instruction / Conference Fees		0.00	0.00	1,200.00			
<u>0001-03-9020-000-44400</u>	REPAIR & MAINTENANCE: EQU	0.00	327.83	0.00	650.00	650.00	0.00	0.00%
<u>0001-03-9020-000-44900</u>	MAINTENANCE CONTRACTS	1,834.23	2,054.24	944.13	1,900.00	2,040.00	140.00	7.37%
Budget Notes	Subject		Description					
Budget Director	Gordon Flesch		Large photo copier - price per print					
Budget Director	Loeffler		Printer/scanner/copier - annual contract - based on FY 25 rate increase of 10%					
Budget Detail	Description		Units	Price	Amount			
Budget Director	Gordon Flesch		0.00	0.00	1,600.00			
Budget Director	Loeffler		0.00	0.00	440.00			
<u>0001-03-9020-000-44901</u>	CONTRACTUAL SERVICES	474.07	3,725.00	3,500.00	4,580.00	4,580.00	0.00	0.00%
Budget Detail	Description		Units	Price	Amount			
Budget Director	Snow / Mow		0.00	0.00	660.00			
Budget Director	Virtual Lobby		0.00	0.00	3,920.00			
<u>0001-03-9020-000-48000</u>	DUES/MEMBERSHIPS	596.20	255.00	65.00	600.00	600.00	0.00	0.00%
Budget Detail	Description		Units	Price	Amount			
Budget Director	ISAC membership		0.00	0.00	125.00			
Budget Director	Notary		0.00	0.00	475.00			
<u>0001-03-9020-000-49605</u>	Service Fees	180.00	120.00	210.00	360.00	360.00	0.00	0.00%
Budget Detail	Description		Units	Price	Amount			
Budget Director	PrimeBank Service Fees		0.00	0.00	360.00			
<u>0001-03-9020-000-63600</u>	MACHINERY & EQUIPMENT: OI	1,940.29	6,410.14	0.00	5,300.00	2,300.00	-3,000.00	-56.60%
<u>0001-03-9020-000-64600</u>	MACHINERY & EQUIPMENT: CC	289.29	435.00	435.00	700.00	700.00	0.00	0.00%

Budget Comparison Report

Account Number	Description	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
Budget Detail								
Budget Code								
Budget Director	Adobe Subscription		0.00	0.00	700.00			
	Total Expense:	544,108.92	613,380.87	289,043.28	639,262.49	672,815.36	33,552.87	5.25%
Total Function: 9020 - POLICY & ADMINISTRATION/TREASURY..		21,833,197.90	24,498,315.10	13,372,031.52	23,187,987.51	23,741,617.64	553,630.13	2.39%
Total Fund: 0001 - GENERAL BASIC:		20,709,849.46	23,412,234.44	12,683,269.98	21,933,960.90	22,457,101.90	523,141.00	2.39%
	Report Total:	20,709,849.46	23,412,234.44	12,683,269.98	21,933,960.90	22,457,101.90	523,141.00	2.39%

Budget Comparison Report

Fund Summary

Fund	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
0001 - GENERAL BASIC	20,709,849.46	23,412,234.44	12,683,269.98	21,933,960.90	22,457,101.90	523,141.00	2.39%
Report Total:	20,709,849.46	23,412,234.44	12,683,269.98	21,933,960.90	22,457,101.90	523,141.00	2.39%