



NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS (FEBRUARY 11, 2025) (WEEK 7 OF 2025)

Live streaming at:

<https://www.youtube.com/user/woodburycountyiowa>

Agenda and Minutes available at:

www.woodburycountyiowa.gov

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You are hereby notified a meeting of the Woodbury County Board of Supervisors will be held February 11, 2025, at **4:30 p.m.** in the Basement of the Courthouse, 620 Douglas Street, Sioux City, Iowa for the purpose of taking official action on the agenda items shown hereinafter and for such other business that may properly come before the Board.

This is a formal meeting during which the Board may take official action on various items of business. Members of the public wishing to speak on an item must follow the participation rules adopted by the Board of Supervisors.

1. Please silence cell phones and other devices while in the Boardroom.
2. The Chair may recognize speakers on agenda items after initial discussion by the Board.
3. Speakers will approach the microphone one at a time and give their name and address before their statement.
4. Speakers will limit their remarks to three minutes on any one item and address their remarks to the Board.
5. At the beginning of discussion on any item, the Chair may request statements in favor of an action be heard first followed by statements in opposition to the action. The Chair may also request delegates provide statements on behalf of multiple speakers.
6. Any concerns or questions which do not relate to a scheduled item on the agenda will be heard under the item "Citizen Concerns." Please note the Board is legally prohibited from taking action on or engaging in deliberation on concerns not listed on the agenda, and in such cases the Chair will request further discussion take place after properly noticed.
7. Public comment by electronic or telephonic means is prohibited except for a particular agenda item when approved by the Chair 24 hours before a meeting or by a majority of the board during a meeting for a subsequent meeting.

AGENDA

4:30 p.m. Call Meeting to Order – Pledge of Allegiance to the Flag – Moment of Silence

1. Approval of the agenda

Action

Consent Agenda

Items 2 through 7 constitute a Consent Agenda of routine action items to be considered by one motion. Items pass unanimously unless a separate vote is requested by a Board Member.

2. Approval of the minutes of the February 4, 2025, meeting
3. Approval of claims
4. Board Administration – Karen James
 - a. Approval of resolution thanking and commending Douglas Boetger for his years of service with Woodbury County
 - b. Approval of lifting tax suspensions for petitioners who failed to re-certify their income or income does not qualify for continued tax suspension

5. Human Resources – Melissa Thomas
 - a. Approval of Memorandum of Personnel Transactions
 - b. Authorization to Initiate Hiring Process
 - c. Approval of retiree request to remain on the health and dental insurance for himself and spouse.

6. Planning/Zoning – Daniel Priestley
 - a. Approve Rules of Procedure amendment for the Woodbury County Board of Adjustment to amend Section 2, Regular Meetings to reflect the meeting time and location as "...5 PM in the Board of Supervisors meeting room in the basement at the Woodbury County Courthouse..."
 - b. Approve Rules of Procedure amendment for the Woodbury County Zoning Commission to amend Section 2, Regular Meetings to reflect the meeting time and location as "...5 PM in the Board of Supervisors meeting room in the basement at the Woodbury County Courthouse..."

7. County Treasurer – Tina Bertrand
 - a. Approval of request for property tax refund on parcel #894729285016 in the amount of \$125.00
 - b. Approval of resolution for a tax abatement for W. & A. M.
 - c. Approval of resolution for a tax abatement for J.T.
 - d. Approval of resolution for a tax abatement for N.P.
 - e. Approval of resolution for a tax abatement for Lake Forest MHC LLC
 - f. Approval of resolution for a tax abatement for A.R.
 - g. Approval of resolution for a tax abatement for Yes Communities
 - h. Approval of resolution for a tax abatement for Evergreen Village

End of Consent Agenda

- | | |
|---|---|
| <p>4:35 p.m. (Set time)</p> <p>4:37 p.m. (Set time)</p> | <ol style="list-style-type: none"> 8. Board Administration – Heather VanSickle <ol style="list-style-type: none"> a. Public hearing and sale of property parcel #894721355016 (aka 410 – 18th St.) Action b. Public hearing and sale of property parcel #894726105001 (aka 2910 – 13th St.) Action 9. County Auditor – Michelle Skaff Approval of resolution of Auditor Deputy Appointment Action 10. Secondary Roads – Laura Sievers <ol style="list-style-type: none"> a. Approval of plans for Lateral H on the Farmers Drainage District Action b. Approval of resolution to vacate excess county right of way on Buchanan Avenue south of US 20 Action 11. Budget Review Discussion for FY 26 <ol style="list-style-type: none"> a. Supervisor – Daniel Bittinger <ol style="list-style-type: none"> 1. Amend the motion from 2-4-25 to state that the Correctional facility-LEC budget is received "with an expense increase of \$452,581.27 due to IPERS calculation clerical error" Action 2. Amend the motion from 2-4-25 to state that the General Basic Uniform budget is received with an expense increase of \$11,652.40 due to IPERS calculation clerical error Action b. County Supervisors <ol style="list-style-type: none"> 1. Starcomm Program – G.S. 2. Communication Center – G.B. 3. Soil Conservation – Currently Funded thru L.O.S.T. – N.T. 4. Youth Guidance Services – G.S. c. Human Resources – G.B. |
|---|---|

- d. **District Health** – G.B.
- e. **Secondary Roads Fund**
 - 1. Roadside Management – R.B.
 - 2. Secondary Roads – S.R. & R.B.
 - 3. Gravel Project
- f. **Conservation**
 - 1. Administration – G.B.
 - 2. Parks – G.B.
 - 3. Naturalist – G.B.
 - 4. Nature Center – G.B.
 - 5. REAP
 - 6. Nature Center – N.T.
 - 7. Conservation Reserve N.T.

- | | |
|-----------------------------------|-------------|
| 12. Reports on Committee Meetings | Information |
| 13. Citizen Concerns | Information |
| 14. Board Concerns | Information |

ADJOURNMENT

Subject to Additions/Deletions

CALENDAR OF EVENTS

| | | |
|---------------------|-------------------|--|
| WED., FEB 12 | 7:30 a.m. | SIMPCO Executive Finance Committee Meeting, 6401 Gordon Dr. |
| | 8:05 a.m. | Woodbury County Information Communication Commission, Dennis Butler Meeting Room |
| | 12:00 p.m. | District Board of Health Meeting, 1014 Nebraska St. |
| | 12:00 p.m. | Sioux City Conference Board Meeting, City Hall, 5 th Floor Council Chambers |
| THU., FEB 13 | 4:00 p.m. | Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park |
| WED., FEB 19 | 12:00 p.m. | Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202 |
| THU., FEB 20 | 4:30 p.m. | Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue |
| FRI., FEB 21 | 12:00 p.m. | Siouxland Human Investment Partnership Board Meeting, 607 – 4 TH Street |
| MON., FEB 24 | 5:00 p.m. | Zoning Commission Meeting, Courthouse Basement Meeting Room |
| FRI., FEB 28 | 9:00 a.m. | Hungry Canyons Alliance Spring Quarterly Meeting, Atlantic, Iowa |
| MON., MAR 3 | 6:00 p.m. | Board of Adjustment meeting, Courthouse Basement Boardroom |
| WED., MAR 5 | 7:30 a.m. | SIMPCO Executive/Finance Committee, 6401 Gordon Drive |
| | 4:45 p.m. | Veteran Affairs Meeting, Veteran Affairs Office, 1211 Tri-View Ave. |
| WED., MAR 12 | 7:30 a.m. | SIMPCO Executive Finance Committee, 6401 Gordon Dr. |
| | 8:05 a.m. | Woodbury County Information Communication Commission, Dennis Butler Meeting Room |
| | 12:00 p.m. | District Board of Health Meeting, 1014 Nebraska St. |
| | 6:30 p.m. | 911 Service Board Meeting, Public Safety Center, Climbing Hill |
| THU., MAR 13 | 12:00 p.m. | SIMPCO Board of Directors, 6401 Gordon Drive. |
| | 4:00 p.m. | Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park |

Woodbury County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will consider reasonable accommodations for qualified individuals with disabilities and encourages prospective employees and incumbents to discuss potential accommodations with the Employer.

Federal and state laws prohibit employment and/or public accommodation discrimination on the basis of age, color, creed, disability, gender identity, national origin, pregnancy, race, religion, sex, sexual orientation or veteran's status. If you believe you have been discriminated against, please contact the Iowa Civil Rights Commission at 800-457-4416 or Iowa Department of Transportation's civil rights coordinator. If you need accommodations because of a disability to access the Iowa Department of Transportation's services, contact the agency's affirmative action officer at 800-262-0003.

FEBRUARY 4, 2025, SIXTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, February 4, 2025, at 1:00 p.m. Board members present were Ung, Carper (by phone), Nelson, Dietrich, and Bittinger II. Staff members present were Joshua Widman, Assistant County Attorney, Karen James, Board Administrative Assistant, Melissa Thomas, Human Resources Director, and Michelle Skaff, Auditor/Clerk to the Board.

- 1a1. Motion by Nelson second by Dietrich to receive the Veteran Affairs Administration budget as submitted. Carried 5-0. Copy filed.
- 1a2. Motion by Nelson second by Dietrich to receive the Veteran Affairs IDVA Grant budget as submitted. Carried 5-0. Copy filed.
- 1a3. Motion by Nelson second by Dietrich to receive the Veteran Affairs Assistance budget as submitted. Carried 5-0. Copy filed.
- 1b. Motion by Bittinger second by Nelson to receive the County Library budget as submitted. Carried 5-0. Copy filed.
- 1c1. Motion by Bittinger second by Nelson to receive the County Treasurer Motor Vehicle budget as submitted. Carried 5-0. Copy filed.

Connection with Carper was lost.

- 1c2a/b. Motion by Bittinger second by Nelson to receive documents from Treasurer Betrand. Carried 4-0. Copy filed.
- 1c2c. Motion by Nelson second by Bittinger to receive documents from Treasurer Betrand. Carried 4-0. Copy filed.
- 1c2. Motion by Nelson second by Dietrich to receive the County Treasurer Tax Department budget with \$26,280 increase in auto use revenue. Carried 4-0. Copy filed.
- 1d1. Motion by Nelson second by Dietrich to receive the County Attorney Administration budget with an improvement request of \$5,441.45 to provide the Administrative Assistance a 9% increase in salary. Carried 4-0. Copy filed.

Carper was reconnected by phone.

- 1d2. Motion by Nelson second by Bittinger to receive the County Attorney Collections budget as submitted. Carried 5-0. Copy filed.
- 1d3. Motion by Nelson second by Dietrich to receive the County Attorney Juvenile Division budget as submitted. Carried 5-0. Copy filed.
- 1d4. Motion by Bittinger second by Nelson to receive the County Attorney Jury & Witness Fees budget as submitted. Carried 5-0. Copy filed.
- 1d5. Motion by Nelson second by Dietrich to receive the County Attorney Forfeiture budget as submitted. Carried 5-0. Copy filed.
- 1d6. Motion by Nelson second by Dietrich to receive the County Attorney Fine Collections budget as submitted. Carried 5-0. Copy filed.
- 1e1. Motion by Bittinger second by Nelson to receive the County Sheriff Uniform Patrol budget as submitted. Carried 5-0. Copy filed.
- 1e2. Motion by Nelson second by Dietrich to receive the County Sheriff Highway Safety Grant budget as submitted. Carried 5-0. Copy filed.

- 1e3. Motion by Nelson second by Dietrich to receive the County Sheriff Investigations budget as submitted. Carried 5-0. Copy filed.
- 1e4. Motion by Bittinger second by Nelson to receive the County Sheriff Drug Task Force – Federal Reimbursement budget as submitted. Carried 5-0. Copy filed.
- 1e5. Motion by Bittinger second by Nelson to receive the County Sheriff Correctional Facility – LEC budget as submitted. Carried 5-0. Copy filed.
- 1e6. Motion by Bittinger second by Dietrich to receive the County Sheriff Administration budget with an increase of \$40,000.00. Carried 5-0. Copy filed.
- 1e7. Motion by Nelson second by Bittinger to receive the County Sheriff Crime Prevention budget as submitted. Carried 5-0. Copy filed.
- 1e8. Motion by Bittinger second by Nelson to receive the County Sheriff Civil Division budget as submitted. Carried 5-0. Copy filed.
- 1e9. Motion by Nelson second by Bittinger to receive the County Sheriff Courthouse Security budget as submitted. Carried 5-0. Copy filed.
- 1e10. Motion by Nelson second by Bittinger to receive the County Sheriff New LEC Security budget with an increase of \$26,598.52 in IPERS due to a clerical error. Carried 5-0. Copy filed.

Connection with Carper was lost.

- 1e11. Motion by Nelson second by Bittinger to receive the County Sheriff Courtroom Security & Transport budget with an increase of \$10,000 in revenue for transports and increase of the IPERS expense of \$56,133.25 due to a clerical error. Carried 4-0. Copy filed.

Carper was reconnected by phone.

- 1e12. Motion by Nelson second by Bittinger to receive the County Sheriff Commissary budget with an increase of \$50,000 in revenue. Carried 5-0. Copy filed.
- 1e13. Motion by Nelson second by Dietrich to receive the County Sheriff Prisoner Room & Board budget as submitted. Carried 5-0. Copy filed.
- 1e14. Motion by Bittinger second by Nelson to receive the County Sheriff Rural Uniform Patrol budget with amendment to IPERS (research showed no IPERS amendment needed). Carried 5-0. Copy filed.
- 1e15. Motion by Bittinger second by Nelson to receive the Rural Basic Highway Safety Grant budget as submitted. Carried 5-0. Copy filed.
- 1e16. Motion by Nelson second by Bittinger to receive the County Sheriff Forfeiture budget as submitted. Carried 5-0. Copy filed.
- 1e17. Motion by Nelson second by Dietrich to receive the County Sheriff Dare Donations budget as submitted. Carried 5-0. Copy filed.
- 1f. Motion by Nelson second by Bittinger to receive the Department of Human Services budget as submitted. Carried 5-0. Copy filed.
- 1g. Motion by Bittinger second by Nelson to receive the Civil Service budget as submitted. Carried 5-0. Copy filed.

Connection with Carper was lost.

The regular meeting was called to order with the Pledge of Allegiance to the Flag and a Moment of Silence.

- 2. Motion by Bittering second by Nelson to approve the agenda for February 4, 2025 with an edit to the minutes to add "copy filed" on items 10c1 thru 10c7 to attach backup material included. Carried 4-0. Copy filed.

Carper was reconnected by phone.

Motion by Bittering second by Nelson to approve the following items by consent:

- 3. To approve minutes of the January 28, 2025 meeting. Copy filed.
- 4. To approve the claims totaling \$2,598,838.18. Copy filed.
- 5a. To approve and authorize the Chairperson to sign a revised Resolution approving petition for suspension of taxes for Lori Morehead Conley, parcel #884706161008, 3307 7th Ave.

**WOODBURY COUNTY, IOWA
RESOLUTION #13,831
RESOLUTION APPROVING PETITION FOR SUSPENSION OF TAXES**

WHEREAS, Lori Morehead Conley, as titleholder of a property located 3307 – 7th Ave., Sioux City, Woodbury County, Iowa, and legally described as follows:

Parcel #884706161008

ST AUBIN PLACE 3RD LOT 18 BLOCK 15

WHEREAS, Lori Morehead Conley of the aforementioned property has petitioned the Board of Supervisors for a suspension of taxes pursuant to the 2017 Iowa Code section 427.9, and

WHEREAS, the Board of Supervisors recognizes from documents provided that the petitioner is unable to provide to the public revenue; and

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby grants the request for a suspension of taxes, and hereby directs the Woodbury County Treasurer to so record the approval of this tax suspension for this property.

SO RESOLVED this 4th day of February 2025.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 5b. To receive for signatures a Resolution Thanking and Commending John Bainbridge for his years for service with Woodbury County.

**WOODBURY COUNTY, IOWA
RESOLUTION #13,832
A RESOLUTION THANKING AND COMMENDING
JOHN BAINBRIDGE
FOR HIS SERVICE TO WOODBURY COUNTY**

WHEREAS, John Bainbridge has capably served Woodbury County as an employee of the Secondary Roads Department for 21 years from July 21, 2004, to February 28, 2025.

WHEREAS, the service given by John Bainbridge as a Woodbury County employee, has been characterized by his dedication to the best interests of the citizens of Woodbury County; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, IOWA that the undersigned members of this Board thanks and commends John Bainbridge for his years of service to Woodbury County; and

BE IT FURTHER RESOLVED that it is the wish of all those signing below that the future hold only the best for this very deserving person, John Bainbridge

BE IT SO RESOLVED this 4th day of February 2025.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 5c. To receive for signatures a Resolution Thanking and Commending Mary Feiler for her years for service with Woodbury County.

**WOODBURY COUNTY, IOWA
RESOLUTION #13,833
A RESOLUTION THANKING AND COMMENDING
MARY FEILER
FOR HER SERVICE TO WOODBURY COUNTY**

WHEREAS, Mary Feiler has capably served Woodbury County as an employee of the County Sheriff's Department for 41 years from August 6, 1984 to April 7, 2025.

WHEREAS, the service given by Mary Feiler as a Woodbury County employee, has been characterized by her dedication to the best interests of the citizens of Woodbury County; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, IOWA that the undersigned members of this Board thanks and commends Mary Feiler for her years of service to Woodbury County; and

BE IT FURTHER RESOLVED that it is the wish of all those signing below that the future hold only the best for this very deserving person, Mary Feiler

BE IT SO RESOLVED this 4th day of February 2025.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 5d. To receive for signatures a Resolution Thanking and Commending Randy Uhl for his years for service with Woodbury County.

**WOODBURY COUNTY, IOWA
RESOLUTION #13,834
A RESOLUTION THANKING AND COMMENDING
RANDY UHL
FOR HIS SERVICE TO WOODBURY COUNTY**

WHEREAS, Randy Uhl has capably served Woodbury County as an employee of the County Sheriff's Department for 38 years from August 3, 1987 to April 30, 2025.

WHEREAS, the service given by Randy Uhl as a Woodbury County employee, has been characterized by his dedication to the best interests of the citizens of Woodbury County; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, IOWA that the undersigned members of this Board thanks and commends Randy Uhl for his years of service to Woodbury County; and

BE IT FURTHER RESOLVED that it is the wish of all those signing below that the future hold only the best for this very deserving person, Randy Uhl

BE IT SO RESOLVED this 4th day of February 2025.

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

- 6a. To approve the separation of Tayea Kilbride, PT Youth Worker - Temp, Juvenile Detention Dept., effective 01-26-2025. Resignation.; the reclassification of Nicholas Socknat, Equipment Operator, Secondary Roads Dept., effective 02-17-25, \$28.48/hour, 1%=\$0.30/hr. Per CWA – Move from Step 2 to Step 3. Anniversary Date: 2/21/25.; and the reclassification of Adam Alfredson, Youth Worker, Juvenile Detention Dept., effective 02-17-2025, \$22.93/hour, 4%=\$0.88/hr. Per County Attorney. Per AFSCME – Moves from Step 1 to Step 2. Anniversary Date: 2/22/25. Copy filed.
- 6b. To approve and authorize the Chairperson to sign the Authorization to initiate the hiring process for Youth Worker - PT, Juvenile Detention Dept. AFSCME Juvenile: \$22.05/hour. Copy filed.
- 7a. To approve the property tax refund request for Holy Spirit Retirement Home, parcel #894719226016, in the amount of \$13,655.00 Copy filed.
- 7b. To approve the property tax refund request for Judy Manchester, parcel #894723379016, in the amount of \$425.00. Copy filed.

Carried 5-0.

- 9. Motion by Bittinger second by Nelson to receive for signatures the Garretson Drainage District for Sub-District #1, the Garetson Drainage District for Sub-District #3 – To Fill Vacancy, and the Farmers Drainage District for Sub-District #1. Carried 5-0.

For the office of Garretson Drainage District Trustee for Sub-District #1 there were thirty thousand, two hundred and fifty-one (30,251) ballots cast as follows:

| | |
|---------------------|--|
| Shane Williams | Received Thirty thousand, two hundred and fifty-one (30,251) votes |
| Scattered write-ins | Received Zero (0) votes |

We therefore declare Shane Williams duly elected to the office of Garretson Drainage District Trustee for Sub-District #1 for a term of three years (2025, 2026, 2027).

For the office of Garretson Drainage District Trustee for Sub-District #3 – To Fill Vacancy there were twenty-nine thousand, one hundred and fourteen (29,114) ballots cast as follows:

| | |
|---------------------|--|
| Randy Hunt | Received Twenty-nine thousand, one hundred and fourteen (29,114) votes |
| Scattered write-ins | Received Zero (0) votes |

We therefore declare Danry Hunt duly elected to the office of Garretson Drainage District Trustee for Sub-District #3 for a term of one year (2025).

For the office of Farmers Drainage District Trustee for Sub-District #1 there were thirty-eight thousand, seven hundred and seventeen (38,717) ballots cast as follows:

| | |
|---------------------|--|
| Gary Walters | Received Thirty-eight thousand, seven hundred and seventeen (38,717) votes |
| Scattered write-ins | Received Zero (0) votes |

We therefore declare Gary Walters duly elected to the office of Farmers Drainage District Trustee for Sub-District #1 for a term of three years (2025, 2026, 2027).

Copy filed.

8a. A public hearing was held at 4:35 p.m. for the sale of# 894728236005, 1010 Court St. The Chairperson called on anyone wishing to be heard.

Motion by Bittinger second by Nelson to close the public hearing. Carried 5-0.

Motion by Nelson second by Bittinger to approve and authorize the Chairperson to sign a Resolution for the sale of parcel #894728236005, 1010 Court St., to Tristate Ventures LLC, 1200 5th St., Sioux City, for \$336.00 plus recording fees. Carried 5-0.

**RESOLUTION OF THE BOARD OF SUPERVISORS
OF WOODBURY COUNTY, IOWA
RESOLUTION #13,835**

BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa, that the offer at public auction of:

By TRISTATE VENTURES LLC in the sum of **Three Hundred Thirty-Six and 00/100 (\$336.00)**-----dollars.

For the following described real estate, To Wit:

Parcel #894728236005
The North Three-Quarters (N ¾) of the West Half (W ½) of Lot Four (4), Block 117, Sioux City East Addition to Sioux City in the County of Woodbury and State of Iowa (1010 Court Street)

Now and included in and forming a part of the City of Sioux City, Iowa, the same is hereby accepted: said Amount being a sum LESS than the amount of the general taxes, interests, costs and penalties against the said Real Estate.

BE IT RESOLVED that payment is due by close of business on the day of passage of this resolution or this sale is null and void and this resolution shall be rescinded.

BE IT RESOLVED that per Code of Iowa Section 569.8(3 & 4), a parcel the County holds by tax deed shall not be assessed or taxed until transferred and upon transfer of a parcel so acquired gives the purchaser free title as to previously levied or set taxes. Therefore, the County Treasurer is requested to abate any taxes previously levied or set on this parcel(s).

BE IT FURTHER RESOLVED that the Chairman of this Board be and he is hereby authorized to execute a Quit Claim Deed for the said premises to the said purchaser.

SO DATED this 4th Day of February, 2025.
 WOODBURY COUNTY BOARD OF SUPERVISORS
 Copy filed.

8b. A public hearing was held at 4:35p.m. for the sale of #894728107013, 1205 Douglas St. The Chairperson called on anyone wishing to be heard.

Motion by Nelson second by Bittinger to close the public hearing. Carried 5-0.

Motion by Nelson second by Bittinger to approve and authorize the Chairperson to sign a Resolution for the sale of parcel #894728107013, 1205 Douglas St., to Tri-State Properties, LLC, 2510 B St., South Sioux City, for \$1,249.00 plus recording fees. Carried 5-0.

**RESOLUTION OF THE BOARD OF SUPERVISORS
OF WOODBURY COUNTY, IOWA
RESOLUTION #13,836**

BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa, that the offer at public auction of:

By Tri-State Properties, L.L.C. in the sum of **One Thousand Two Hundred Forty-Nine and 00/100 (\$1,249.00)**-----dollars.

For the following described real estate, To Wit:

Parcel #894728107013

**The East One Hundred Ten Feet (E 110') of Lot Seven (7), the East One Hundred Ten Feet (E 110') of the South One-Half (S ½) of Lot Eight (8), and the South Six Feet (S 6') of the West Sixty Feet (W 60') of the North One-Half (N ½) of Lot Eight (8), all in Block Seventy-two(72) Sioux City East Addition, City of Sioux City, in the County of Woodbury County and State of Iowa
(1205 Douglas Street)**

Now and included in and forming a part of the City of Sioux City, Iowa, the same is hereby accepted: said Amount being a sum LESS than the amount of the general taxes, interests, costs and penalties against the said Real Estate.

BE IT RESOLVED that payment is due by close of business on the day of passage of this resolution or this sale is null and void and this resolution shall be rescinded.

BE IT RESOLVED that per Code of Iowa Section 569.8(3 & 4), a parcel the County holds by tax deed shall not be assessed or taxed until transferred and upon transfer of a parcel so acquired gives the purchaser free title as to previously levied or set taxes. Therefore, the County Treasurer is requested to abate any taxes previously levied or set on this parcel(s).

BE IT FURTHER RESOLVED that the Chairman of this Board be and he is hereby authorized to execute a Quit Claim Deed for the said premises to the said purchaser.

SO DATED this 4th Day of February, 2025.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

10. Motion by Bittinger second by Nelson to designate Dean Stevens as the Citizen Representative on the Woodbury County Information and Communication Commission for an additional three-year term expiring December 31, 2027. Carried 5-0. Copy filed.

11. Motion by Ung second by Bittinger to approve to add one maintenance tech position in Building Services. Carried 5-0. Copy filed.

- 12a. Motion by Nelson second by Dietrich to award the bid for project #BROS-C097(150)—8J-97 and to approve and authorize the Chairperson to sign a Resolution bid award and designation and authorization of County Engineer to electronic signature of contract and bond. Carried 5-0.

**BID AWARD AND DESIGNATION AND AUTHORIZATION OF
COUNTY ENGINEER FOR ELECTRONIC SIGNATURE OF CONTRACT AND
BOND
RESOLUTION #13,837**

WHEREAS, the Board of Supervisors has received bids for the project captioned herein, and,

WHEREAS, the board has considered the bids and concurs with the Iowa DOT and the County Engineer’s recommendation to award the contract to the lowest responsible bidder, and:

WHEREAS, time is of the essence in locking in material prices in a rapidly changing cost environment currently being experienced by contractors and road agencies across the state, the Board is directing the County Engineer to electronically sign the contracts and bonds for the following project upon presentation of completed documents meeting contract requirements for the following project:

**BROS-C097(150)—8J-97
Bridge Replacement on K-67, over Wolf Creek**

NOW, THEREFORE, BE IT RESOLVED by the Woodbury County Board of Supervisors hereby awards the bid and directs the County Engineer is directed to electronically sign the contracts and bonds for the above captioned project upon presentation of final contract documents.

Passed and approved this 4th day of February, 2025.
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

- 12b. Motion by Nelson second by Dietrich to award the bid for project #STP-S-C097(153)—5E-97 and to approve and authorize the Chairperson to sign a Resolution bid award and designation and authorization of County Engineer to electronic signature of contract and bond. Carried 5-0.

**BID AWARD AND DESIGNATION AND AUTHORIZATION OF
COUNTY ENGINEER FOR ELECTRONIC SIGNATURE OF CONTRACT AND
BOND
RESOLUTION #13,838**

WHEREAS, the Board of Supervisors has received bids for the project captioned herein, and,

WHEREAS, the board has considered the bids and concurs with the Iowa DOT and the County Engineer’s recommendation to award the contract to the lowest responsible bidder, and:

WHEREAS, time is of the essence in locking in material prices in a rapidly changing cost environment currently being experienced by contractors and road agencies across the state, the Board is directing the County Engineer to electronically sign the contracts and bonds for the following project upon presentation of completed documents meeting contract requirements for the following project:

**STP-S-C097(153)—5E-97
PCC Overlay on K-45, Old Hwy 75**

NOW, THEREFORE, BE IT RESOLVED by the Woodbury County Board of Supervisors hereby awards the bid and directs the County Engineer is directed to electronically sign the contracts and bonds for the above captioned project upon presentation of final contract documents.

Passed and approved this 4th day of February, 2025.

WOODBURY COUNTY BOARD OF SUPERVISORS

Copy filed.

12c. Information was presented by Laura Sievers, County Engineer, for the Bennett McDonald & Smithland Drainage District. Copy filed.

12d. Motion by Nelson second by Bittinger to receive application from County Engineer Sievers. Carried 5-0. Copy filed.

Motion by Bittinger second by Nelson to receive for signatures a Resolution in support of and authorizing the filing of an application for the RISE project funding with the Iowa Department of Transportation. Carried 5-0.

**WOODBURY COUNTY, IOWA
RESOLUTION #13,839
A RESOLUTION IN SUPPORT OF AND AUTHORIZING THE FILING OF
AN APPLICATION FOR RISE PROJECT FUNDING
WITH THE IOWA DEPARTMENT OF TRANSPORTATION**

WHEREAS, Woodbury County, the City of Sergeant Bluff, Iowa, the City of Sioux City, Iowa and the Iowa Department of Transportation have agreed to add a new I-29 interchange to enhance safety, economic impact, freight movement, and job creation; and

WHEREAS, Woodbury County has determined it necessary to extend a new public road to the new I-29 interchange that will connect the Southbridge Business Park in Sioux City, Iowa and the Sergeant Bluff Industrial Park in Sergeant Bluff, Iowa; and

WHEREAS, the new I-29 interchange will generate new traffic and new economic growth for existing businesses to expand and the new business parks in both Sioux City and Sergeant Bluff direct access to the interstate system; and

WHEREAS, the Iowa Department of Transportation administers the RISE program, which is designed to fund transportation improvements related to job creation; and

WHEREAS, RISE funding is essential in order for the county to make necessary transportation improvements and connections in the area; and

WHEREAS, Woodbury County is a duly recognized political subdivision of the State of Iowa acting under the laws of the State of Iowa; and

WHEREAS, the Board of Supervisors is the duly elected governing body of Woodbury County, Iowa; and

IT IS HEREBY RESOLVED by the Board of Supervisors of Woodbury County, Iowa as follows:

1. The Woodbury County Board of Supervisors is in full support of the opportunity to promote permanent job creation in Woodbury County and the related RISE program application.
2. The new road serving the new I-29 interchange will be dedicated to serve the public use.
3. Improvements to existing highways will not only serve the business parks but assist in creating a safer multimodal transportation system.

4. Woodbury County will assure that the RISE funded improvements will be adequately maintained according to the RISE program administrative rules.
5. Woodbury County will guarantee at least 20% of the funds for the Project from funds other than the RISE program.
6. County staff is authorized to prepare and file a RISE program application, and any materials deemed necessary.

SO RESOLVED on this 4th day of February 2025
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

13. Motion by Bitteringer second by Nelson to proceed with The Crittenton Center gathering necessary information to potentially submit an application for a Community Facilities and Services Grant at a later time with Woodbury County as the local government partner. Carried 5-0. Copy filed.
14. Reports on committee meetings were heard.
15. Doyle Turner, Merville, expressed concerns about House File 718.
16. Board Concerns were heard.

The Board adjourned the regular meeting until February 11, 2025.

Meeting sign in sheet. Copy filed.

WOODBURY COUNTY, IOWA

RESOLUTION NO. _____

A RESOLUTION THANKING AND COMMENDING

Douglas Boetger

FOR HIS SERVICE TO WOODBURY COUNTY

WHEREAS, Douglas Boetger has capably served Woodbury County as an employee of the Woodbury County Sheriff's Office for 38 years from September 1, 1987 to March 30, 2025.

WHEREAS, the service given by Douglas Boetger as a Woodbury County employee, has been characterized by his dedication to the best interests of the citizens of Woodbury County; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, IOWA that the undersigned members of this Board thanks and commends Douglas Boetger for his years of service to Woodbury County; and

BE IT FURTHER RESOLVED that it is the wish of all those signing below that the future hold only the best for this very deserving person, Douglas Boetger

BE IT SO RESOLVED this 11th day of February 2025.

WOODBURY COUNTY BOARD OF SUPERVISORS

Daniel A. Bittinger II, Chairman

Kent T. Carper, Member

David L. Dietrich, Member

Mark E. Nelson, Member

Matthew A. Ung, Member

Attest:

Michelle K. Skaff, Woodbury County Auditor

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: _____ Weekly Agenda Date: _____

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: _____

WORDING FOR AGENDA ITEM:

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

BACKGROUND:

FINANCIAL IMPACT:

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

ACTION REQUIRED / PROPOSED MOTION:

HUMAN RESOURCES DEPARTMENT

MEMORANDUM OF PERSONNEL TRANSACTIONS

DATE: February 11th, 2025

*** PERSONNEL ACTION CODE:**

| | |
|-----------------|----------------------|
| A - Appointment | R - Reclassification |
| T - Transfer | E - End of Probation |
| P - Promotion | S - Separation |
| D - Demotion | O - Other |

TO: WOODBURY COUNTY BOARD OF SUPERVISORS

| NAME | DEPARTMENT | EFFECTIVE DATE | JOB TITLE | SALARY REQUESTED | % INCREASE | * | REMARKS |
|------------------|----------------------|----------------|------------------------------|------------------|--------------|---|--|
| Salberg, Suzanne | Treasurer | 02-03-2025 | Clerk II | \$20.14/hour | 5%=\$0.90/hr | R | Per AFSCME: Move from Step 1 to Step 2. Anniversary Date: 2/9/25 |
| Frey, Melissa | Secondary Roads | 02-12-2025 | Clerk II | \$19.24/hour | | A | Job Vacancy Posted 12/4/24. Entry Level Salary \$19.24/hour |
| Ericson, Ryan | Board Administration | 02-17-2025 | Budget & Finance Director | \$125,000/year | | A | Job Vacancy Posted 8/28/24. Entry Level Salary \$100,000-\$130,000/year. |
| Pollema, Brandon | Emergency Services | 03-03-2025 | Operations Officer-Paramedic | \$26.84/hour | 6%=\$1.61/hr | E | End of Probation Increase. 6 month Anniversary Date: 3/9/25. |
| Boetger, Douglas | Sheriff's Office | 3-30-2025 | Deputy Sergeant | | | S | Retirement. |
| | | | | | | | |

APPROVED BY BOARD DATE: _____

MELISSA THOMAS, HR DIRECTOR: Melissa Thomas, HR Director

HUMAN RESOURCES DEPARTMENT

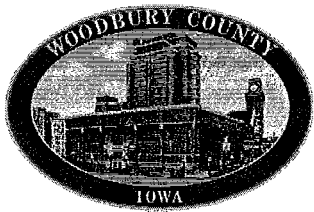
WOODBURY COUNTY, IOWA

DATE: February 11, 2025

AUTHORIZATION TO INITIATE HIRING PROCESS

| DEPARTMENT | POSITION | ENTRY LEVEL | APPROVED | DISAPPROVED |
|-------------------|-----------------------------------|--|-----------------|--------------------|
| Secondary Roads | Temporary Summer Laborers - (5) | Wage Plan: \$17.00- \$19.00/hour | | |
| Secondary Roads | Temporary Engineering Aides - (3) | Wage Plan: \$17.00- \$20.00/hour | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Chairman, Board of Supervisors



Woodbury County Secondary Roads Department

759 E. Frontage Road • Merville, Iowa 51039

Telephone (712) 279-6484 • (712) 873-3215 • Fax (712) 873-3235

To: Human Resources Department

From: Laura Sievers, PE, Woodbury County Engineer

Date: February 4, 2025

Subject: Request for Approval to Hire Temporary Summer Staff

I am writing to request approval to hire up to five temporary maintenance staff for summer positions and three summer engineering aides. These positions are included in the annual budget for temporary staff and are necessary to support our seasonal workload.

The temporary maintenance staff will assist our full-time employees with traffic control flagging and support our AMZ pavement patching crew. This arrangement provides college students with valuable summer employment while allowing our full-time staff to focus on equipment operation and other specialized tasks. By reallocating traffic control responsibilities, we can increase our overall productivity and complete more work each day.

The engineering aides will assist our full-time engineering team with surveying and project inspection duties. This summer construction will consist of a HMA project, a PCC overlay project, a Drainage District project, and bridge replacements. Due to the heavy project workload this year, we require three summer engineering aides to support these efforts.

The proposed pay rates for these positions would be based on experience and are as follows:

- Summer Maintenance Laborers: \$17.00 - \$19.00 per hour
- Summer Engineering Aides: \$17.00 - \$20.00 per hour

Thank you for your consideration of this request.

To: Woodbury County Board of Supervisors and Woodbury County Human Resources.

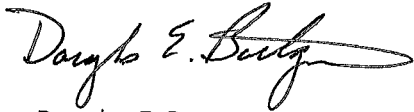
After serving Woodbury County for 37 years please accept this letter as my notice of retirement.

I will exhaust my accrued vacation time and my last day of employment will be March 30, 2025.

My wife and I would like to continue family insurance coverage through the county's carrier.

Thank you for the honor of serving the citizens of Woodbury County.

Respectfully,

A handwritten signature in cursive script that reads "Douglas E. Boetger". The signature is fluid and includes a long, sweeping underline that extends to the right.

Douglas E. Boetger

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 2/5/25 Weekly Agenda Date: 2/11/25

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Daniel Priestley

WORDING FOR AGENDA ITEM:

Motion to approve Rules of Procedure amendment for the Woodbury County Board of Adjustment to amend Section 2. Regular Meetings to reflect the meeting time and location as "...5 PM in the Board of Supervisors meeting room in the basement at the Woodbury County Courthouse..."

ACTION REQUIRED:

- | | | |
|--|---|--|
| Approve Ordinance <input type="checkbox"/> | Approve Resolution <input type="checkbox"/> | Approve Motion <input checked="" type="checkbox"/> |
| Public Hearing <input type="checkbox"/> | Other: Informational <input type="checkbox"/> | Attachments <input checked="" type="checkbox"/> |

EXECUTIVE SUMMARY:

The Supervisors will consider approving the proposed amended Rules of Procedure for the Board of Adjustment as required under Section 2.01.5(C) of the of the Woodbury County Zoning Ordinance. The Board of Adjustment voted to move the time/day for their regular meetings to 5:00 PM on the First Monday of the Month in the Board of Supervisors meeting room in the basement of the Woodbury County Courthouse.

BACKGROUND:

The Supervisors will consider approving the proposed amended Rules of Procedure for the Board of Adjustment as required under Section 2.01.5(C) of the of the Woodbury County Zoning Ordinance. The Board of Adjustment voted (5-0) to move the time/day for their regular meetings to 5:00 PM on the First Monday of the Month in the Board of Supervisors meeting room.

At their February 3, 2025 meeting, the Woodbury County Board of Adjustment approved the request to amend Section 2. Regular Meetings to read: "The Board of Adjustment is on-call for its regular meeting scheduled on the first Monday of every month beginning at 5 PM in the Board of Supervisors meeting room in the basement at the Woodbury County Courthouse, subject to formal business to be considered. Notice of the regular meeting shall typically be sent by the Secretary to the members at least 2-days prior to such meeting and shall state the purpose and time of the meeting."

FINANCIAL IMPACT:

0

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

Approve the amended Rules of Procedure for the Woodbury County Board of Adjustment.

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve Rules of Procedure amendment for the Woodbury County Board of Adjustment to amend Section 2. Regular Meetings to reflect a meeting time and location as "...5 PM in the Board of Supervisors meeting room in the basement at the Woodbury County Courthouse..."

**RULES OF PROCEDURE
FOR THE
WOODBURY COUNTY BOARD OF ADJUSTMENT**

ARTICLE I: PURPOSE

The Woodbury County Board of Adjustment created the foregoing rules with the intent of making its procedures clear, clean, and easy to follow, both for the Board members and for members of the public.

The following rules of procedure have been approved by the Board of Supervisors on **February 11, 2025** and are hereby adopted by the Woodbury County Board of Adjustment.

ARTICLE II: MEMBERS

There are 5 members of the Woodbury County Board of Adjustment. They shall be residents of unincorporated Woodbury County, Iowa and are appointed by the Woodbury County Board of Supervisors.

ARTICLE III: OFFICERS

Section 1. Officers

The Board shall select from its membership a Chair and a Vice-Chair who will perform the usual duties pertaining to such office. Per Section 2.01: B of the County Zoning Ordinance, the Zoning Director or his/her appointee, will serve as Secretary.

Section 2. Selection

At the first regular meeting of the calendar year the Board will pick its officers from its membership. All officers are eligible for re-election.

Section 3. Tenure

The Chair shall take office immediately following their selection and shall hold office for a term of 1 year or until their successor is selected and assumes office.

The Vice-Chair shall take office immediately following their selection and shall hold office for a term of 1 year or until their successor is selected and assumes office.

Section 4. Duties

The Chair will preside at all regular meetings and hearings, appoint committees, and perform such other duties as may be ordered by the Board. The Vice-Chair shall act in the capacity of the Chair in their absence. If the Chair and Vice-Chair are both absent from a meeting and there is a quorum, the most-senior Board member shall serve as Chair of that meeting. The Secretary will record and maintain minutes of the meetings, maintain all records, and perform such other duties as the Board of Adjustment may determine.

Section 5. Vacancy

If office of the Chair becomes vacant, the Vice-Chair shall succeed to this office for the unexpired term and the Board shall select a successor to the office of Vice-Chair for the unexpired term. If only the office of the Vice-Chair becomes vacant, the Board shall select a successor to the office of Vice-Chair for the unexpired term.

ARTICLE IV. MEETINGS

Section 1. Compliance with the Open Meetings Law

All meetings of the Board shall be conducted in compliance with Chapter 21 of the Code of Iowa and other applicable law.

Section 2. Regular Meetings

The Board of Adjustment is on-call for its regular meeting scheduled on the first Monday of every month beginning at 5 PM in the Board of Supervisors meeting room in the basement at the Woodbury County Courthouse, subject to formal business to be considered. Notice of the regular meeting shall typically be sent by the Secretary to the members at least 2-days prior to such meeting and shall state the purpose and time of the meeting.

Section 3. Special Meetings

Special meetings may be called at the request of the Chair from time to time as required to conduct the business of the County, provided that at least 24-hours notice of such meeting is given to each member.

Section 4. Quorum and Consensus

The presence of three members shall constitute a quorum. Without a quorum, no business will be transacted and no official action on any matter will take place.

Section 5. Majority Required

A majority of the quorum present is required for the adoption of any matter to come before the Board.

Section 6. Manner of Acting

Any question to come before the Board shall be in the form of a motion by a Board member and shall require a second for consideration. Remarks made by a Board member shall be limited to 10-minutes unless an extension is granted by a majority of the Board. Board members shall address the Chairperson and confine their remarks to the question before the Board and shall be respectful of other Board members and avoid referencing or questioning the motives of another Board member.

Section 7. Roll Call Votes.

The Chair shall order a roll call vote when requested by a member. The roll shall be called alphabetically, except the Chair shall be called last.

Section 8. Effects of Abstention.

When a Board member abstains due to a conflict of interest, the vote of the Board shall be computed on the basis of the number of Board members not disqualified by reason of conflict of interest. However, at least 3 Board members eligible to vote are required for a quorum on any matter. Abstentions that are not due to a conflict of interest shall be counted as a "no" vote.

Section 9. Electronic Participation

Members of the Board may participate in a meeting by electronic means only in circumstances where participation in person is impossible or impractical. Any member participating electronically shall be connected by a speaker phone, video conference, or other device or software, so that the public can hear any discussion by that member. The vote of any member participating electronically must be made public at the meeting and the minutes of the meeting shall include sufficient information to indicate the vote of each member participating.

ARTICLE V: ADMINISTRATION

Section 1.

Board meetings are administered by the Chair. The Chair has the right to:

1. Call the meeting to order
2. Recognize speakers
3. Call for motions on agenda items, and facilitate debate
4. Preserve order and decorum
5. Determine points of order

ARTICLE VI. ORDER OF BUSINESS

Section 2.

The Secretary will prepare an agenda for each meeting and send it to each member typically at least 2-days before the meeting. The order of business shall typically be as follows:

1. Call to order and opening statement by Chair
2. Roll call
3. Public comments on matters not on the established agenda (3-minute limit)
4. Approval of minutes
5. Item of business
6. Public comments on matters not on the established agenda (3-minute limit)
7. Board member comments
8. Adjournment

Section 3.

As to an item of business, the order shall typically be as follows:

1. Staff report
2. Petitioner comments
3. Board member comments and questions for staff/petitioner
4. Staff/petitioner rebuttal opportunity
4. Public comments
5. Staff/petitioner rebuttal opportunity
6. Vote

ARTICLE VII. MOTIONS AND VOTING

Section 1.

Motions may be made by anyone on the Board. The Chair will restate the motion before a vote is taken. The Board typically recognizes three kinds of motions:

- A. Main Motion – request for action on an item; can be made by any member, including the Chair.
- B. Motion to Amend a Motion – which the Board must vote on first, then the Board votes on the underlying motion.
- C. Motion to Postpone discussion of a matter until a future meeting.

Section 2.

Another Board member may then second a motion. The motion dies if no member seconds it.

Section 3.

The Board may then debate the motion further.

1. Members should keep their discussion concise and limited to the motion on the table.
2. A member may withdraw his/her own motion at any time during debate.

Section 4.

The Chair may then conclude debate by calling for a vote. Each member must respond:

1. Yes (“aye”)
2. No (“nay”)
3. Abstain

Section 5.

The Chair shall then state whether the motion passes or fails, and the final vote tally.

ARTICLE VIII. PUBLIC PARTICIPATION

Section 1.

Any member of the public wishing to address the Board may do so during the appropriate “public comments” section of the Order of Business.

Section 2.

Comments by any one member of the public shall be limited to 3 minutes.

Section 3.

Any person so addressing the Board shall step up to the microphone and give their name and address for the record.

Section 4.

Should a person engage in slanderous remarks, personal attacks, or boisterous behavior, the Chair may refuse to recognize the speaker, may ask the speaker to leave, or may have the speaker removed.

ARTICLE IX. AMENDMENTS

Section 1.

The Board may suspend or amend these rules at any regular or special meeting by a majority vote of the members present.

DATE ADOPTED

CHAIRPERSON

ATTESTOR

Minutes - Woodbury County Board of Adjustment – February 3, 2025

The Board of Adjustment meeting convened on the 3rd day of February, 2025 at 6:00 PM in the Board of Supervisors' meeting room in the Basement of the Woodbury County Courthouse. The meeting was also made available for public access via teleconference.

Meeting Audio:

For specific content of this meeting, refer to the recorded video on the Woodbury County Board of Adjustment "Committee Page" on the Woodbury County website:

- County Website Link:
 - o https://www.woodburycountyiowa.gov/committees/board_of_adjustment/
- YouTube Direct Link:
 - o <https://www.youtube.com/watch?v=pHNIZISO1tl>

| | |
|-----------------------|--|
| BA Members Present: | Daniel Hair, Doyle Turner, Pam Clark, Tom Thiesen, Larry Fillipi |
| County Staff Present: | Dan Priestley |
| Public Present: | David Peterson |

CALL TO ORDER

Chair Daniel Hair formally called the meeting to order at 6:00 PM and welcomed new board member, Larry Fillipi to the Board of Adjustment who was recently appointed to the Board of Adjustment by the Board of Supervisors for a five-year term.

ELECTION OF CHAIR FOR 2025

Motion by Clark to nominate Daniel Hair. Second by Turner. Motion carried 5-0.

ELECTION OF VICE CHAIR FOR 2025

Motion by Turner to nominate Pamela Clark. Second by Thiesen. Motion carried 5-0.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA

None

APPROVAL OF MINUTES

The minutes of the November 4, 2024, meeting were approved. Motion by Clark, second by Thiesen. Motion carried unanimously (5-0).

PUBLIC HEARING: VARIANCE REQUEST FOR ACCESSORY BUILDING CONSTRUCTION WITHOUT PRINCIPAL STRUCTURE AND REDUCED REAR YARD SETBACK ON PARCEL #894631300010; 5602 STONE AVENUE, SIOUX CITY, IA (AGRICULTURAL ESTATES ZONING DISTRICT). (ACTION ITEM).

Chair Hair opened the public hearing. The hearing concerned the variance application submitted by David W. Peterson and Patricia J. Peterson. The applicants seek approval to construct an accessory building on a 0.72-acre lot that currently lacks a principal structure or single-family dwelling, as required under Section 4.12.2 of the Woodbury County Zoning Ordinance. Additionally, they request a reduction of the required 10-foot rear yard setback for accessory structures in the Agricultural Estates (AE) Zoning District, per Section 3.04, from 10 feet to 3 feet or less. The proposed accessory structure is planned, while subject to changes, to be approximately 18 feet by 52.5 feet with a height of around 10 feet. The property is located at 5602 Stone Avenue, Sioux City, IA 51106, on Parcel #894631300010 in T89N R46W (Concord Township), Section 31, Auditor's Subdivision of the W ½ of SW Fractional ¼ of Section 31. The parcel, situated in the AE Zoning District and outside the floodplain, directly abuts Sioux City's jurisdiction. Owner/Applicants: David W. Peterson and Patricia J. Peterson, Trustees of the Joint Revocable Trust of David W. Peterson and Patricia J. Peterson, dated November 15, 2023, 5600 Stone Avenue, Sioux City, IA 51106. Parcel Address: 5602 Stone Avenue, Sioux City, IA 51106.

Priestley read the staff report into the record. He outlined the criteria for granting a variance, focusing on practical difficulty and economic hardship. He highlighted that the hardship must be directly related to the property's use and not merely a preference. He noted that Sioux City's zoning could potentially allow the construction without a variance due to more lenient setback requirements, presenting this as an alternative route for Peterson, which complicates the county's decision-making process. Priestley referenced the evolution of variance standards since

1998, discussing how court interpretations have become stricter, emphasizing the need for clear demonstrations of hardship. He described the property's unique situation, abutting Sioux City, with two lots already within city limits, suggesting that annexation could be a simpler solution but acknowledging Peterson's reluctance. Priestley advised the board to invite Peterson to elaborate on the practical difficulties and economic implications if the variance were not granted, while also suggesting that the city's route should be considered.

David Peterson explained that he wanted to construct a three-sided storage shed to clean up his property, particularly to remove an unsightly semi-trailer and to store contractor attachments and other items currently lying around. He clarified that the proposed structure would be placed at the furthest east border of his property, directly behind an existing machine shed. He emphasized the need for the structure to be close to the south lot line due to the narrow space available when maneuvering with trucks and trailers, caused by a significant change in grade behind the existing slab. Peterson expressed a strong personal and familial opposition to annexing his property into Sioux City. He mentioned that his wife was against the idea, to the extent that she would cry over the thought of annexation, stating it would complicate selling the property in the future. Peterson firmly stated he would not pursue this route. He argued that not having the shed would not allow him to maintain his property effectively, suggesting that the structure would improve the aesthetics and functionality of his land without adversely affecting neighbors or traffic. When questioned about exploring city annexation, he reiterated his and his wife's stance against it, emphasizing that it was not just about economics but also about personal choice and quality of life.

Clark stated that she understands Peterson's desire to build a shed to enhance his property's aesthetics and functionality. She acknowledged that the structure would likely improve the neighborhood's appearance and wouldn't adversely affect surrounding properties, and most criteria could be met. Clark questioned the definition of the hardship. Priestley referenced the court's interpretation of economic hardship concerning yielding reasonable returns.

Turner indicated that variances should be granted only when there's no other feasible option. He felt that Peterson hadn't fully explored all avenues, particularly the annexation to Sioux City, which could potentially allow the construction without needing a variance. Turner discussed the necessity of demonstrating economic hardship or practical difficulty to justify a variance, suggesting that without this demonstration, the variance could not be granted.

Fillipi stated his appreciate for the practical reasons for wanting to build the shed, recognizing the property's unique situation and the applicant's desire to clean up and utilize the land effectively. He highlighted the constraints imposed by zoning laws and judicial interpretations on variance applications. He noted that the guidance they follow prevents them from granting variances based solely on practical benefits unless there's clear economic hardship.

Hair noted that while the application presented practical difficulties, it didn't align well with the legal definition of hardship, particularly due to the unexhausted annexation option.

Motion to close the public hearing by Turner. Second by Clark. Carried 5-0.

The board weighed the criteria for granting a variance, focusing on economic hardship and practical difficulty, thus citing insufficient demonstration of economic hardship and practical difficulty. Concerns were raised about the availability of alternative zoning options through annexation, which could negate the need for a variance.

Motion by Turner to deny the variance request due to insufficient economic hardship and practical difficulty, with the option to revisit if annexation with Sioux City fails. Second by Fillipi. Carried 4-1 (Clark voted "No").

Priestley suggested that Mr. Peterson visit with the city to receive assurances on his building permit plans prior to pursuing annexation.

REVIEW OF THE BOARD OF ADJUSTMENT RULES OF PROCEDURES FOR ANY POTENTIAL CHANGES NOT LIMITED TO MEETING LOCATION AND MEETING TIME (ACTION ITEM).

Priestley read the staff report into the record. A discuss was conducted on changing the meeting time from 6:00 p.m. to 5:00 p.m. and permanently moving the meeting location to the basement Board of Supervisors meeting room for better capacity and audio recording.

Clark motioned to amend the rules to reflect these changes including amending the Board of Adjustment's Rules of Procedure, Section 2. Regular Meetings to read "The Board of Adjustment is on-call for its regular meeting scheduled on the first Monday of every month beginning at 5 PM in the Board of Supervisors' meeting room in the basement at the Woodbury County Courthouse, subject to formal business to be considered..." Second by Mr. Turner. Carried 5-0.

UPDATE ON NUCLEAR ENERGY FACILITIES PROPOSALS TO AMEND THE WOODBURY COUNTY ZONING ORDINANCE. (INFORMATION ITEM).

An update was given by Priestley on potential amendments to the zoning ordinance to allow nuclear energy facilities as a conditional use. No specific projects were discussed, but the board was informed of ongoing considerations and public hearings.

PUBLIC COMMENTS ON MATTERS NOT ON THE AGENDA.

None.

STAFF UPDATE

Priestley briefed the Board of Adjustment on recent actions of the Zoning Commission including a public hearing concerning a proposal to possibly remove or reduce the minimum dimension of 23 FT for single family dwellings.

BOARD MEMBER COMMENT OR INQUIRY

None.

MOTION TO ADJOURN

Clark motioned. Second by Tuner. Carried 5-0. Meeting adjourned at 8:05 PM

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 2/5/25 Weekly Agenda Date: 2/11/25

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Daniel Priestley

WORDING FOR AGENDA ITEM:

Motion to approve Rules of Procedure amendment for the Woodbury County Zoning Commission to amend Section 2. Regular Meetings to reflect the meeting time and location as "...5 PM in the Board of Supervisors meeting room in the basement at the Woodbury County Courthouse..."

ACTION REQUIRED:

- | | | |
|--|---|--|
| Approve Ordinance <input type="checkbox"/> | Approve Resolution <input type="checkbox"/> | Approve Motion <input checked="" type="checkbox"/> |
| Public Hearing <input type="checkbox"/> | Other: Informational <input type="checkbox"/> | Attachments <input checked="" type="checkbox"/> |

EXECUTIVE SUMMARY:

The Supervisors will consider approving the proposed amended Rules of Procedure for the Zoning Commission as required under Section 2.01.4(C) of the of the Woodbury County Zoning Ordinance. The Zoning Commission voted to move the time/day for their regular meetings to 5:00 PM on the First Monday of the Month in the Board of Supervisors meeting room in the basement of the Woodbury County Courthouse.

BACKGROUND:

The Supervisors will consider approving the proposed amended Rules of Procedure for the Board of Adjustment as required under Section 2.01.4(C) of the of the Woodbury County Zoning Ordinance. The Zoning Commission voted (5-0) to move the time/day for their regular meetings to 5:00 PM on the First Monday of the Month in the Board of Supervisors meeting room.

At their January 27, 2025 meeting, the Woodbury County Zoning Commission approved the request to amend Section 2. Regular Meetings to read: "The Zoning Commission is on-call for its regular meeting scheduled on the fourth Monday of every month beginning at 5:00 PM in the Board of Supervisors meeting room in the basement at the Woodbury County Courthouse, subject to formal business to be considered. Notice of the regular meeting shall typically be sent by the Secretary to the members at least 2-days prior to such meeting and shall state the purpose and time of the meeting."

FINANCIAL IMPACT:

0

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

Approve the amended Rules of Procedure for the Woodbury County Zoning Commission.

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve Rules of Procedure amendment for the Woodbury County Zoning Commission to amend Section 2. Regular Meetings to reflect a meeting time and location as "...5 PM in the Board of Supervisors meeting room in the basement at the Woodbury County Courthouse..."

**RULES OF PROCEDURE
FOR THE
WOODBURY COUNTY ZONING COMMISSION**

ARTICLE I: PURPOSE

The Woodbury County Zoning Commission created the foregoing rules with the intent of making its procedures clear, clean, and easy to follow, both for the Commission members and for members of the public.

The following rules of procedure have been approved by the Board of Supervisors on **February 11, 2025** and are hereby adopted by the Woodbury County Zoning Commission.

ARTICLE II: MEMBERS

There are 5 members of the Woodbury County Zoning Commission. They shall be residents of unincorporated Woodbury County, Iowa and are appointed by the Woodbury County Board of Supervisors.

ARTICLE III: OFFICERS

Section 1. Officers

The Commission shall select from its membership a Chair and a Vice-Chair who will perform the usual duties pertaining to such office. Per Section 2.01: B of the County Zoning Ordinance, the Zoning Director or his/her appointee, will serve as Secretary.

Section 2. Selection

At the first regular meeting of the calendar year the Commission will pick its officers from its membership. All officers are eligible for re-election.

Section 3. Tenure

The Chair shall take office immediately following their selection and shall hold office for a term of 1 year or until their successor is selected and assumes office.

The Vice-Chair shall take office immediately following their selection and shall hold office for a term of 1 year or until their successor is selected and assumes office.

Section 4. Duties

The Chair will preside at all regular meetings and hearings, appoint committees, and perform such other duties as may be ordered by the Commission. The Vice-Chair shall act in the capacity of the Chair in their absence. If the Chair and Vice-Chair are both absent from a meeting and there is a quorum, the most-senior Commissioner shall serve as Chair of that meeting. The Secretary will record and maintain minutes of the meetings, maintain all records, and perform such other duties as the Zoning Commission may determine.

Section 5. Vacancy

If office of the Chair becomes vacant, the Vice-Chair shall succeed to this office for the unexpired term and the Commission shall select a successor to the office of Vice-Chair for the unexpired term. If only the office of the Vice-Chair becomes vacant, the Commission shall select a successor to the office of Vice-Chair for the unexpired term.

ARTICLE IV. MEETINGS

Section 1. Compliance with the Open Meetings Law

All meetings of the Commission shall be conducted in compliance with Chapter 21 of the Code of Iowa and other applicable law.

Section 2. Regular Meetings

The Zoning Commission is on-call for its regular meeting scheduled on the fourth Monday of every month beginning at 5:00 PM in the Board of Supervisors meeting room in the basement at the Woodbury County Courthouse, subject to formal business to be considered. Notice of the regular meeting shall typically be sent by the Secretary to the members at least 2-days prior to such meeting and shall state the purpose and time of the meeting.

Section 3. Special Meetings

Special meetings may be called at the request of the Chair from time to time as required to conduct the business of the County, provided that at least 24-hours notice of such meeting is given to each member.

Section 4. Quorum and Consensus

The presence of three members shall constitute a quorum. Without a quorum, no business will be transacted and no official action on any matter will take place.

Section 5. Majority Required

A majority of the quorum present is required for the adoption of any matter to come before the Commission.

Section 6. Manner of Acting

Any question to come before the Commission shall be in the form of a motion by a commissioner and shall require a second for consideration. Remarks made by a Commissioner shall be limited to 10-minutes unless an extension is granted by a majority of the Commission. Commissioners shall address the Chair and confine their remarks to the question before the Commission and shall be respectful of other Commissioners and avoid referencing or questioning the motives of another Commissioner.

Section 7. Roll Call Votes.

The Chair shall order a roll call vote when requested by a member. The roll shall be called alphabetically, except the Chair shall be called last.

Section 8. Effects of Abstention.

When a Commissioner abstains due to a conflict of interest, the vote of the Commission shall be computed on the basis of the number of Commissioners not disqualified by reason of conflict of interest. However, at least 3 Commissioners eligible to vote are required for a quorum on any matter. Abstentions that are not due to a conflict of interest shall be counted as a "no" vote.

Section 9. Electronic Participation

Members of the Commission may participate in a meeting by electronic means only in circumstances where participation in person is impossible or impractical. Any member participating electronically shall be connected by a speaker phone, video conference, or other device or software, so that the public can hear any discussion by that member. The vote of any

member participating electronically must be made public at the meeting and the minutes of the meeting shall include sufficient information to indicate the vote of each member participating.

ARTICLE V: ADMINISTRATION

Section 1.

Commission meetings are administered by the Chair. The Chair has the right to:

1. Call the meeting to order
2. Recognize speakers
3. Call for motions on agenda items, and facilitate debate
4. Preserve order and decorum
5. Determine points of order

ARTICLE VI. ORDER OF BUSINESS

Section 2.

The Secretary will prepare an agenda for each meeting and send it to each member typically at least 2-days before the meeting. The order of business shall typically be as follows:

1. Call to order and opening statement by Chair
2. Roll call
3. Public comments on matters not on the established agenda (3-minute limit)
4. Approval of minutes
5. Item of business
6. Public comments on matters not on the established agenda (3-minute limit)
7. Commissioner comments
8. Adjournment

Section 3.

As to an item of business, the order shall typically be as follows:

1. Staff report
2. Petitioner comments
3. Commissioner comments and questions for staff/petitioner
4. Staff/petitioner rebuttal opportunity
4. Public comments
5. Staff/petitioner rebuttal opportunity
6. Vote

ARTICLE VII. MOTIONS AND VOTING

Section 1.

Motions may be made by anyone on the Commission. The Chair will restate the motion before a vote is taken. The Commission typically recognizes three kinds of motions:

- A. Main Motion — request for action on an item; can be made by any member, including the Chair.
- B. Motion to Amend a Motion — which the Commission must vote on first, then the Commission votes on the underlying motion.
- C. Motion to Postpone discussion of a matter until a future meeting.

Section 2.

Another Commissioner may then second a motion. The motion dies if no member seconds it.

Section 3.

The Commission may then debate the motion further.

1. Members should keep their discussion concise and limited to the motion on the table.
2. A member may withdraw his/her own motion at any time during debate.

Section 4.

The Chair may then conclude debate by calling for a vote. Each member must respond:

1. Yes ("aye")
2. No ("nay")
3. Abstain

Section 5.

The Chair shall then state whether the motion passes or fails, and the final vote tally

ARTICLE VIII. PUBLIC PARTICIPATION

Section 1.

Any member of the public wishing to address the Commission may do so during the appropriate "public comments" section of the Order of Business.

Section 2.

Comments by any one member of the public shall be limited to 3 minutes.

Section 3.

Any person so addressing the Commission shall step up to the microphone and give their name and address for the record.

Section 4.

Should a person engage in slanderous remarks, personal attacks, or boisterous behavior, the Chair may refuse to recognize the speaker, may ask the speaker to leave, or may have the speaker removed.

ARTICLE IX. AMENDMENTS

Section 1.

The Commission may suspend or amend these rules at any regular or special meeting by a majority vote of the members present.

DATE ADOPTED

CHAIRPERSON

ATTESTOR

Minutes - Woodbury County Zoning Commission – January 27, 2025

The Zoning Commission (ZC) meeting convened on the 27th Day of January, 2025 at 5:00 PM in the Board of Supervisors' meeting room in the Basement of the Woodbury County Courthouse, 620 Douglas Street, Sioux City, IA. The meeting was also made available via teleconference.

MEETING AUDIO:

For specific content of this meeting, refer to the recorded video on the Woodbury County Zoning Commission "Committee Page" on the Woodbury County website:

- County Website Link:
 - o https://www.woodburycountyiowa.gov/committees/zoning_commission/
- YouTube Direct Link:
 - o <https://www.youtube.com/watch?v=PRQLWaCt2P0>

ATTENDANCE

| | |
|------------------------|--|
| ZC Members Present: | Chris Zellmer Zant, Tom Bride, Corey Meister, Jeff Hanson, Steve Corey |
| County Staff Present: | Dan Priestley, Michael Montino |
| Supervisor(s) Present: | Kent Carper |
| Public Present: | Jeannie Krueger, Ronnie Krueger |

CALL TO ORDER

The meeting of the Woodbury County Zoning Commission was called to order at 5:00 PM by Chris Zellmer Zant.

All commissioners were present, including new member Steve Corey, appointed by the Board of Supervisors for a five-year term beginning in 2025.

ELECTION OF CHAIR OF THE ZONING COMMISSION FOR 2025 (ACTION ITEM)

Bride nominated through motion Chris Zellmer Zant to be Chair. Second by Steve Corey. Carried 5-0.

ELECTION OF VICE-CHAIR OF THE ZONING COMMISSION FOR 2025 (ACTION ITEM)

Meister nominated through motion Tom Bride to be Vice-Chair. Second by Jeff Hanson. Carried 4-0. Bride Abstained.

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA (INFORMATION ITEM)

None.

APPROVAL OF MINUTES FROM PREVIOUS MEETINGS: 8/26/24 & 11/25/24 (ACTION ITEM)

Bride motioned to approve the 8/26/24 minutes. Second by Corey. Carried 5-0. Hanson motioned to approve the 11/25/24 minutes. Second by Corey. Carried 5-0.

PUBLIC HEARING (ACTION ITEM): FOR THE CONSIDERATION OF NUCLEAR ENERGY FACILITIES TO BE INCLUDED AS PART OF THE WOODBURY COUNTY ZONING ORDINANCE

This public hearing was held to discuss adding nuclear energy facilities to its ordinance, continuing from previous sessions to assess public interest. Priestley offered comments on the potential inclusion of nuclear facilities in zoning, discussing aspects like generation, modular systems, and public engagement. Currently, nuclear plants can be permitted under industrial zoning with conditional use permits, but the debate is on clarifying or expanding this. Turnout was lower than for renewable energy discussions, suggesting less community engagement. The complexity of nuclear regulations was highlighted, involving federal, state, and local bodies, with safety, environmental impact, and emergency planning zones discussed. Commissioners and staff including Woodbury County Emergency Management Coordinator Michael Montino discussed the implications, safety, and community benefits of nuclear energy. Concerns about water use for cooling were referenced, noting advancements like helium-cooled reactors. Montino offered questions about local benefits versus grid support. The meeting touched on smaller, modular reactors potentially reducing traditional concerns. No public comments were received, but a letter from Chris Madson, City of Sioux City's Senior Planner, was entered into the record supporting conditional use permits for nuclear facilities in industrial zones. Hansen moved to accept the letter into record. Second by Bride. Carried 5-0 (Available in Appendix). No decisions were made; the issue remains open for further public

input. Priestley suggested to continue this discussion in subsequent public hearings due to lack of public turnout. Motion to close public hearing by Hanson. Second by Corey. Carried 4-0.

PUBLIC HEARING (ACTION ITEM) – PROPOSED ZONING ORDINANCE TEXT AMENDMENT (DIMENSIONAL SIZE FOR SINGLE-FAMILY DWELLINGS)

A public hearing was conducted to consider potential changes to Section 4.11: Single-Family Detached Dwellings in the Woodbury County Zoning Ordinance. The hearing considered whether to amend or remove Section 4.11.1, which currently states: "The main body shall have a minimum dimension of not less than 23 feet." Potential revisions may involve eliminating, reducing, modifying, or adding to the minimum dimension requirement, as well as other changes to the contents of Section 4.11 and its subsections. Amendments could include the addition of new sections pertaining to single-family dwellings, definitions, the renumbering, and reorganization of content within the Woodbury County Zoning Ordinance. The hearing was to discuss potential changes to Section 4.11 of the Woodbury County Zoning Ordinance, which mandates a minimum dimension of 23 feet for single-family detached dwellings. Priestley presented the existing regulation and the implications of any changes, including the balance between housing standards and affordable housing needs.

Jeanie and Ronnie Krueger: They expressed their desire to install a single-wide mobile home on their property for their grandson, arguing that the current 23-foot dimension requirement prohibits this due to the narrower width of single-wides. They emphasized the need for affordable housing options in the area.

Existing Regulation: The 23-foot minimum was discussed as a standard set to maintain uniformity across different types of housing, including mobile homes, without discrimination, as per federal regulations from HUD.

Issues Raised:

Affordability vs. Standards: Commissioners discussed the issue between maintaining community standards and providing affordable housing options.

Structure Expansion:

The Krueger's discussed expansion. Given that there are no building codes specifically addressing this scenario, the Commission questioned whether a mobile home could be brought to a site, expanded on the same foundation, and still be considered as having a single, continuous main body with a complete perimeter foundation? Priestley offered concerns about the main structure being on a continuous perimeter.

Potential Solutions:

Meister discussed potential solutions including a conditional use for a relative. Priestley discussed both the conditional use and variance scenarios.

Variance: Discussed the possibility of a variance, but noted the challenges in proving a practical difficulty or hardship as required by law.

Conditional Use Permit: Suggested for scenarios where the mobile home could be on the same lot as another structure, but this still wouldn't bypass the size requirement.

Public Demand: There was a concern over the lack of significant public demand for changing the ordinance, suggesting that broader community support would be needed for any amendment.

Decision Making:

The commission did not make an immediate decision to change the ordinance but decided to keep the issue open for further public input. They acknowledged the need for more research, particularly on how adding to the structure might satisfy the current requirements.

Hanson suggested that legal interpretation on the addition to structures might be sought from the county attorney to clarify if such additions would comply with the ordinance.

The issue is to remain on the agenda for future meetings to gather more community feedback.

Motion by Bride to close the public hearing. Second by Corey. Carried 5-0.

REVIEW OF THE ZONING COMMISSION’S RULES OF PROCEDURES FOR ANY POTENTIAL CHANGES NOT LIMITED TO MEETING LOCATION (ACTION ITEM)

Priestley discuss the purpose of the Rules of Procedure and recommended that they be updated to reflect the basement meeting location that has been authorized by the Board of Supervisors Chair. Hanson made a motion to amend Section 2 of the Rules of Procedure for the Woodbury County Zoning Commission regarding the regular meeting location to state “in the Board of Supervisors meeting room in the basement.” Second by Bride. Carried 5-0

PUBLIC COMMENT ON MATTERS NOT ON THE AGENDA (INFORMATION ITEM)

None

STAFF UPDATE (INFORMATION ITEM)

Priestley discussed upcoming training from Iowa State University Extension concerning planning and zoning. Staff will be in touch with more information in the weeks ahead as this is scheduled for April 22, 2025 at the Woodbury County Iowa State Extension location.

COMMISSIONER COMMENT OR INQUIRY (INFORMATION ITEM)

None

ADJOURNMENT

The meeting adjourned at 6:56 PM following a motion by Meister, seconded by Corey. The motion carried 5-0.

APPENDIX

Daniel Priestley

From: Christopher Madsen
Sent: Wednesday, January 22, 2025 9:25 AM
To: Daniel Priestley
Cc: Marty Dougherty; Mike Collett
Subject: RE: Comments Requested - Dwelling Minimum Dimension and Nuclear Energy

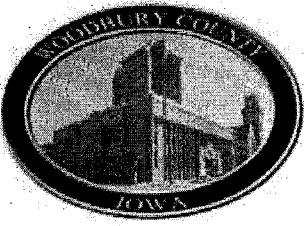
Follow Up Flag: Follow up
Flag Status: Flagged

Good morning Dan,
City Zoning would support a County Zoning Ordinance amendment to allow/clarify that nuclear energy facilities are allowed in the GI zoning district. We would like to see the following, as the Gi zone is predominantly in close proximity to Sioux City:

1. A conditional use permit or similar process that would require a public hearing and review of the proposed location.
2. As noted in your background documents; submittal of a site plan, safety evaluation, and environmental impact statement.
3. Due to the location, FAA review of the proposal if the site is within the airport conical zone.

Thank you!

Chris R. Madsen, AICP, CFM
Senior Planner
City of Sioux City
Phone: 712.279.6341
Email: cmadsen@sioux-city.org
405 6th Street, Box 447
Sioux City IA 51102



Tina M. Bertrand
Woodbury County Treasurer
822 Douglas St Ste 102
Sioux City IA 51101
712-279-6495

February 3, 2025

RE: Request for refund

Dear Board of Supervisors,

The following customer has requested a refund be issued on the tax payment made on 1-28-25 for \$125.00.

Rob Valdovinos (CC Properties) 8947 29 285 016-505 Bluff Street \$125.00
The tax payment was made by mistake. All payments are escrowed thru Primebank. Customer requested a refund be issued since they made an error paying on this parcel.

If you have any questions regarding this request, please feel free to contact me at the number below. Thank you for your assistance & time with this request.

Thank you,

Janet L. Trimpe
Woodbury County Tax Deputy
jtrimpe@woodburycountyiowa.gov
712-224-6024

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 2/3/2025 Weekly Agenda Date: 2/11/2025

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Tina Bertrand, County Treasurer

WORDING FOR AGENDA ITEM:

Request for abatement of taxes on mobile homes.

ACTION REQUIRED:

- | | | |
|--|---|--|
| Approve Ordinance <input type="checkbox"/> | Approve Resolution <input type="checkbox"/> | Approve Motion <input checked="" type="checkbox"/> |
| Give Direction <input type="checkbox"/> | Other: Informational <input type="checkbox"/> | Attachments <input checked="" type="checkbox"/> |

EXECUTIVE SUMMARY:

Request for abatement of taxes on mobile homes.

BACKGROUND:

| | |
|--|---------------------------------------|
| 09A18006S (1990 Shar-lo) \$288.00 | 0580014924 (1978 Champion) \$69.00 |
| J1094 (1973 Rollohome) \$300.00 | BU4030E (1971 Bud) \$68.00 |
| 8847 30 326 965 (B/LL with Rollohome) \$234.00 | 06520165ZAB (1990 Oak Manor) \$134.00 |
| 88A15962 (1988 Bellavista) \$74.00 | 28177345 (1982 Bellavista) \$152.00 |

FINANCIAL IMPACT:

None

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

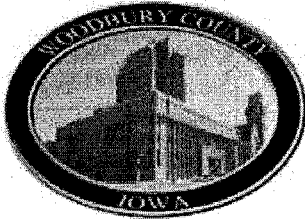
Yes No

RECOMMENDATION:

Board of Supervisors to abate taxes since they are deemed uncollectable or impractical to pursue collection through personal judgment or tax sale.

ACTION REQUIRED / PROPOSED MOTION:

Board of Supervisors to approve abatement of these taxes.



Tina M. Bertrand
Woodbury County Treasurer
822 Douglas St Ste 102
Sioux City IA 51101
712-279-6495

February 3, 2025

RE: Abatement of Taxes

Dear Board of Supervisors,

Please give permission to abate the following taxes for the following mobile homes.

| | | | | |
|---|-----------------------|-----------------|-------------------------------|----------|
| William/Audrey Massey | 1990 Shar-lo | vin-09A18006s | 5309 Hwy 75 N #482 | \$288.00 |
| Moved to South Dakota in March 2024---should not have been taxed for 2023 | | | | |
| Julie Torres | 1973 Rollohome | vin-J1094 | 501 B St #37 | \$300.00 |
| 8847 30 326 965 | B/LL with mobile home | | 501 B St #37 | \$234.00 |
| Caught on fire and was destroyed as of 7-9-24 | | | | |
| Neal Porsch | 1988 Bellavista | vin-88A15962 | 5309 Hwy 75 N #321 | \$74.00 |
| Moved to Plymouth County on 9-9-24 | | | | |
| Lake Forest MHC LLC | 1978 Champion | vin-0580014924 | 3700 28 th St #154 | \$69.00 |
| Junking Certificate issued 9-12-24 | | | | |
| Amy Rychtarik | 1971 Bud | vin-BU4030E | 3700 28 th St #193 | \$68.00 |
| Junking Certificate issued 9-18-24 | | | | |
| Yes Communities | 1990 Oak Manor | vin-06520165ZAB | 3290 N Martha #27 | \$134.00 |
| Junking Certificate issued 11-4-24 | | | | |
| Evergreen Village | 1982 Bellavista | vin-28H7345 | 5309 Hwy 75 N #150 | \$152.00 |
| Junking Certificate issued 1-24-25 | | | | |

These taxes are deemed uncollectable or impractical to pursue collection through personal judgment or tax sale.

Thank you for your time,

Janet L. Trimpe
Woodbury County Tax Deputy
jtrimpe@woodburycountyiowa.gov
712-279-6495 (option #2 for tax)

WOODBURY COUNTY, IOWA

RESOLUTION #

RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, William Massey is the titleholder of a mobile home

VIN # 09A18006S located in Woodbury County, Iowa and legally described as follows:

VIN # 09A18006S **Year/Model** 1990 Shar-lo

WHEREAS, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by William Massey.

WHEREAS, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

WHEREAS, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

SO RESOLVED this 11 day of February, 2025.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle Skaff
Woodbury County Auditor/Recorder

Daniel Bittinger II
Chairman

WOODBURY COUNTY, IOWA

RESOLUTION #

RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, Julie Torres is the titleholder of a mobile home

VIN # J1094 located in Woodbury County, Iowa and legally described as follows:

VIN # J1094 Year/Model 1973 Rollohome

WHEREAS, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Julie Torres.

WHEREAS, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

WHEREAS, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

SO RESOLVED this 11 day of February, 2025.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle Skaff
Woodbury County Auditor/Recorder

Daniel Bittinger II
Chairman

WOODBURY COUNTY, IOWA

RESOLUTION #

RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, Julie Torres is the titleholder of a mobile home

VIN # 884730326965 (B/LL) located in Woodbury County, Iowa and legally described as follows:

VIN # 884730326965 Year/Model B/LL for J1094 (MH)

WHEREAS, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Julie Torres.

WHEREAS, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

WHEREAS, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

SO RESOLVED this 11 day of February, 2025.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle Skaff

Woodbury County Auditor/Recorder

Daniel Bittinger II

Chairman

WOODBURY COUNTY, IOWA

RESOLUTION #

RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, Neal Porsch is the titleholder of a mobile home

VIN # 88A15962 located in Woodbury County, Iowa and legally described as follows:

VIN # 88A15962 Year/Model 1988 Bellavista

WHEREAS, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Neal Porsch.

WHEREAS, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

WHEREAS, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

SO RESOLVED this 11 day of February, 2025.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle Skaff
Woodbury County Auditor/Recorder

Daniel Bittinger II
Chairman

WOODBURY COUNTY, IOWA

RESOLUTION #

RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, Lake Forest MHC LLC is the titleholder of a mobile home

VIN # 0580014924 located in Woodbury County, Iowa and legally described as follows:

VIN # 0580014924 Year/Model 1978 Champion

WHEREAS, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Lake Forest MHC LLC.

WHEREAS, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

WHEREAS, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

SO RESOLVED this 11 day of February, 2025.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle Skaff
Woodbury County Auditor/Recorder

Daniel Bittinger II
Chairman

WOODBURY COUNTY, IOWA

RESOLUTION #

RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, Amy Rychtarik is the titleholder of a mobile home

VIN # BU4030E located in Woodbury County, Iowa and legally described as follows:

VIN # BU4030E Year/Model 1971 Bud

WHEREAS, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Amy Rychtarik.

WHEREAS, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

WHEREAS, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

SO RESOLVED this 11 day of February, 2025.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle Skaff
Woodbury County Auditor/Recorder

Daniel Bittinger II
Chairman

WOODBURY COUNTY, IOWA

RESOLUTION #

RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, Yes Communities is the titleholder of a mobile home

VIN # 06520165ZAB located in Woodbury County, Iowa and legally described as follows:

VIN # 06520165ZAB Year/Model 1990 Oak Manor

WHEREAS, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Yes Communities.

WHEREAS, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

WHEREAS, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

SO RESOLVED this 11 day of February, 2025.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle Skaff

Woodbury County Auditor/Recorder

Daniel Bittinger II

Chairman

WOODBURY COUNTY, IOWA

RESOLUTION #

RESOLUTION APPROVING ABATEMENT OF TAXES

WHEREAS, Evergreen Village is the titleholder of a mobile home

VIN # 28H7345 located in Woodbury County, Iowa and legally described as follows:

VIN # 28H7345 Year/Model 1982 Bellavista

WHEREAS, the above-stated mobile home has taxes payable including special assessments and the mobile home is owned by Evergreen Village.

WHEREAS, these taxes are uncollectable or impractical to pursue collection through personal judgment or tax sale.

WHEREAS, the Board of Supervisors sees that good cause exists for the abatement of these taxes and;

NOW, THEREFORE, BE IT RESOLVED, that the Woodbury County Board of Supervisors hereby abates the taxes owing on the above mobile home according to Code of Iowa, 445.16 for the taxes owed and hereby directs the Woodbury County Treasurer to abate these aforementioned taxes from the tax records.

SO RESOLVED this 11 day of February, 2025.

ATTEST:

WOODBURY COUNTY BOARD OF SUPERVISORS

Michelle Skaff
Woodbury County Auditor/Recorder

Daniel Bittinger II
Chairman

RESOLUTION #13 829

NOTICE OF PROPERTY SALE

Parcels #894721355016

WHEREAS Woodbury County, Iowa was the owner under a tax deed of a certain parcel of real estate described as:

**East 54 Feet Lot One (1), East 54 Feet North One (1) Foot, Lot Two (2) Block Seven (7) of Rose Hill Addition, City of Sioux City, Woodbury County, Iowa
(410 18th Street)**

NOW THEREFORE,

BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa as follows:

1. That a public hearing on the aforesaid proposal shall be held on the **11th Day of February, 2025 at 4:35 o'clock p.m.** in the basement of the Woodbury County Courthouse.
2. That said Board proposes to sell the said parcel of real estate at a public auction to be held on the **11th Day of February, 2025**, immediately following the closing of the public hearing.
3. That said Board proposes to sell the said real estate to the highest bidder at or above a **total minimum bid of \$1.00** plus recording fees.

Dated this 28th Day of January, 2025.

ATTEST:



Michelle K. Skaff
Woodbury County Auditor
and Recorder

WOODBURY COUNTY BOARD OF SUPERVISORS



Daniel A. Bittinger II, Chairman

REQUEST FOR MINIMUM BID

Name: Mike Anderson

Date: 7/23/21

Address: Battlerock, NE

Phone: 402-841-9727

Address or approximate address/location of property interested in:

410 18th St.

GIS PIN # 894721355016

This portion to be completed by Board Administration

Legal Description:

East 84 feet Lot 1, East 84 ft.

N 1 ft. Lot 2. Block 7 Rose Hill

Addition, City of Sioux City, Woodbury

County, Iowa

Tax Sale #/Date: # 126 6/17/1991

Parcel # 445635

Tax Deeded to Woodbury County on: 12/02/1993

Current Assessed Value: Land \$ 3800 Building 0 Total \$ 3800

Approximate Delinquent Real Estate Taxes: N/A

Approximate Delinquent Special Assessment Taxes: N/A

*Cost of Services:

Inspection to: Rocky De Witt

Date: 7/23/21

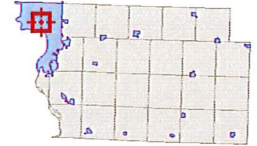
Minimum Bid Set by Supervisor: \$ 100 (ONE DOLLAR) PLUS FEES IF ANY

Date and Time Set for Auction:

* Includes: Abstractors costs; Sheriff's costs; publishing costs; and mailing costs.



Overview



Legend

- Roads
- ▭ Corp Boundaries
- ▭ Townships
- ▭ Parcels

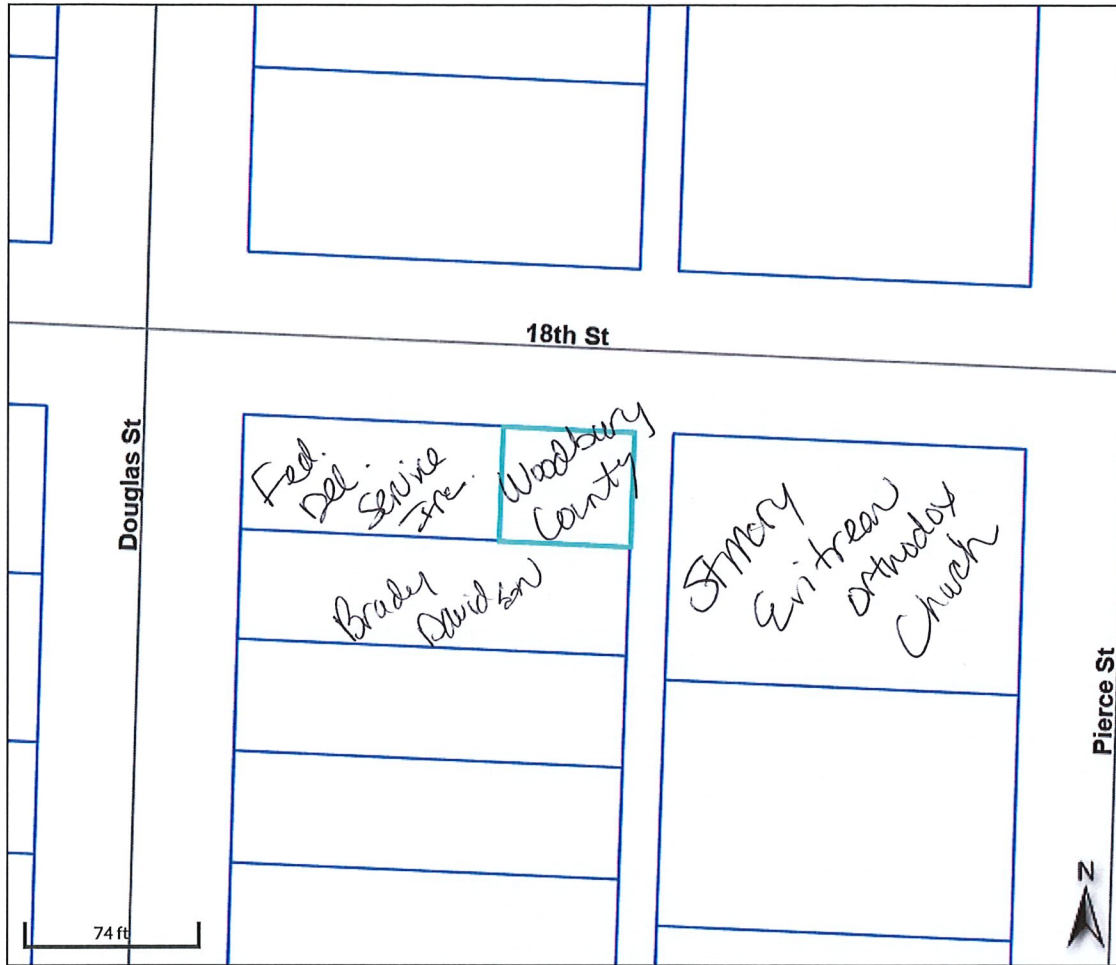
| | | | | | |
|-----------------------|---|--------------|--------|---------------|----------------------|
| Parcel ID | 894721355016 | Alternate ID | 445635 | Owner Address | WOODBURY COUNTY |
| Sec/Twp/Rng | n/a | Class | R | | 620 DOUGLAS ST |
| Property Address | 410 18TH ST | Acreage | n/a | | SIOUX CITY, IA 51101 |
| | SIOUX CITY | | | | |
| District | 0087 | | | | |
| Brief Tax Description | ROSE HILLE 54 FT LOT 1 E 54 FT N 1 FT LOT 2 BLK 7 | | | | |
| | (Note: Not to be used on legal documents) | | | | |

Date created: 1/23/2025
 Last Data Uploaded: 1/22/2025 10:07:59 PM

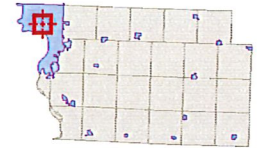
Developed by  **SCHNEIDER**
 GEOSPATIAL



Beacon™ Woodbury County, IA / Sioux City



Overview



Legend

- Roads
- ▭ Corp Boundaries
- ▭ Townships
- ▭ Parcels

| | | | | | |
|------------------|--------------|--------------|--------|---------------|----------------------|
| Parcel ID | 894721355016 | Alternate ID | 445635 | Owner Address | WOODBURY COUNTY |
| Sec/Twp/Rng | n/a | Class | R | | 620 DOUGLAS ST |
| Property Address | 410 18TH ST | Acreage | n/a | | SIOUX CITY, IA 51101 |
| | SIOUX CITY | | | | |

District 0087
 Brief Tax Description ROSE HILL E 54 FT LOT 1 E 54 FT N 1 FT LOT 2 BLK 7
 (Note: Not to be used on legal documents)

Date created: 1/23/2025
 Last Data Uploaded: 1/22/2025 10:07:59 PM

Developed by SCHNEIDER
 GEOSPATIAL

RESOLUTION # 13,830

NOTICE OF PROPERTY SALE

Parcels #894726105001

WHEREAS Woodbury County, Iowa was the owner under a tax deed of a certain parcel of real estate described as:

Lots Seven (7) through Twelve (12), both inclusive, in Block Nine (9) of Booge and Taylor's Addition to Sioux City in the County of Woodbury and State of Iowa (2910 13th Street)

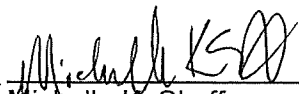
NOW THEREFORE,

BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa as follows:

1. That a public hearing on the aforesaid proposal shall be held on The **11th Day of February, 2025 at 4:37 o'clock p.m.** in the basement of the Woodbury County Courthouse.
2. That said Board proposes to sell the said parcel of real estate at a public auction to be held on the **11th Day of February, 2025**, immediately following the closing of the public hearing.
3. That said Board proposes to sell the said real estate to the highest bidder at or above a **total minimum bid of \$426.00** plus recording fees.
4. That this resolution, preceded by the caption "Notice of Property Sale" and except for this subparagraph 4 be published as notice of the aforesaid proposal, hearing and sale.

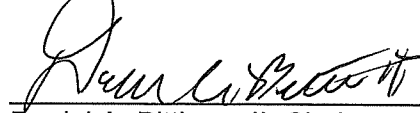
Dated this 28th Day of January, 2025.

ATTEST:



Michelle K. Skaff
Woodbury County Auditor
and Recorder

WOODBURY COUNTY BOARD OF SUPERVISORS



Daniel A. Bittinger II, Chairman

REQUEST FOR MINIMUM BID

Name: Carol Goulette Date: 4/10/24
Address: 1117 Helen St. Phone: 712-898-3673

Address or approximate address/location of property interested in:
2910 13th St.

GIS PIN # 894726105001

*This portion to be completed by Board Administration *

Legal Description:

Lots 7 through 12, both inclusive
in Block 9 of Booge and Taylor's
Addition to Sioux City, Woodbury
County, Iowa

Tax Sale #/Date: #760 6/20/22 Parcel # 73321

Tax Deeded to Woodbury County on: 10/31/24

Current Assessed Value: Land \$12,900 Building 0 Total \$12,900

Approximate Delinquent Real Estate Taxes: \$25,661

Approximate Delinquent Special Assessment Taxes: \$156

*Cost of Services: \$126

Inspection to: Matthew Ong Date: 4/12/24

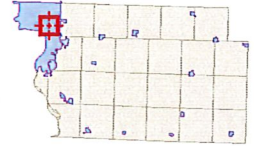
Minimum Bid Set by Supervisor: \$300

Date and Time Set for Auction:

* Includes: Abstractors costs; Sheriff's costs; publishing costs; and mailing costs.



Overview



Legend

- Roads
- ▭ Corp Boundaries
- ▭ Townships
- ▭ Parcels

| | | | | | |
|------------------|--------------|--------------|-------|---------------|--|
| Parcel ID | 894726105001 | Alternate ID | 73321 | Owner Address | TERRONES JACQUELINE & TERRONES JUVENTINO |
| Sec/Twp/Rng | n/a | Class | R | | 4501 3RD AVE |
| Property Address | 2910 13TH ST | Acreage | n/a | | SIOUX CITY, IA 51106 |
| | SIOUX CITY | | | | |

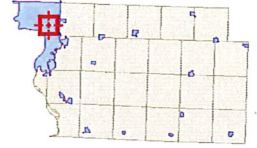
District 0087
 Brief Tax Description BOOGES & TAYLOR LOTS 7-12 INCL BLK 9
 (Note: Not to be used on legal documents)

Date created: 4/12/2024
 Last Data Uploaded: 4/12/2024 1:13:41 AM

Developed by  Schneider
 GEOSPATIAL



Overview



Legend

-  Roads
-  Corp Boundaries
-  Townships
-  Parcels

| | | | | | |
|------------------|--------------|--------------|-------|---------------|--|
| Parcel ID | 894726105001 | Alternate ID | 73321 | Owner Address | TERRONES JACQUELINE & TERRONES JUVENTINO |
| Sec/Twp/Rng | n/a | Class | R | | 4501 3RD AVE |
| Property Address | 2910 13TH ST | Acreage | n/a | | SIoux CITY, IA 51106 |
| | SIoux CITY | | | | |

District 0087
 Brief Tax Description BOOGES & TAYLOR LOTS 7-12 INCL BLK 9

(Note: Not to be used on legal documents)

Date created: 4/12/2024
 Last Data Uploaded: 4/12/2024 1:13:41 AM

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 02/05/2025

Weekly Agenda Date: 02/11/2025

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Auditor Michelle K. Skaff

WORDING FOR AGENDA ITEM:

Approval of Resolution of Auditor Deputy Appointment

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Iowa Code 331.903(1) states that auditor deputies "shall be adopted by a resolution recorded in the minutes of the board"

BACKGROUND:

Pursuant to Iowa Code 331.903(1), the Auditor, Treasurer, Recorder, Sheriff, and County Attorney may each appoint, with approval of the Board of Supervisors, one or more deputies, assistants, or clerks for whose acts the principal officer is responsible; and approval of each appointment shall be adopted by a resolution recorded in the minutes of the Board of Supervisors.

FINANCIAL IMPACT:

na

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

Approve and receive for signature the Appointment of Deputy Auditors Resolution

ACTION REQUIRED / PROPOSED MOTION:

Motion by second by to approve and receive for signature the Appointment of Deputy Auditors Resolution

Appointment of Deputy Auditors

RESOLUTION

WHEREAS, the Woodbury County Auditor, Michelle Skaff, was duly elected on November 5, 2024 and sworn into office on December 31, 2024; and

WHEREAS, pursuant to Iowa Code 331.903(1), the Auditor, Treasurer, Recorder, Sheriff, and County Attorney may each appoint, with approval of the Board of Supervisors, one or more deputies, assistants, or clerks for whose acts the principal officer is responsible; and

WHEREAS, approval of each appointment shall be adopted by a resolution recorded in the minutes of the Board of Supervisors;

NOW THEREFORE BE IT RESOLVED by the Woodbury County Board of Supervisors that the following appointments by the Auditor is approved: Shona Campbell, Deputy Auditor; Steve Hofmeyer, Deputy Commissioner of Elections; and Diane Swoboda Peterson, Deputy Recorder,

APPROVED THIS 11TH DAY OF FEBRUARY 2025

By: Woodbury County Board of Supervisors

Dan Bittinger II, Chairman

Mark Nelson, member

Matthew Ung, member

Kent Carper, member

Dave Dietrich, member

ATTEST: _____
Michelle K. Skaff, County Auditor

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 2/6/2025 Weekly Agenda Date: 2/11/2025

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Laura Sievers, PE, Woodbury County Engineer

WORDING FOR AGENDA ITEM:

Consider approval of plans for Lateral H on the Farmers Drainage District

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Plans have been completed for the Farmers Drainage District on Lateral H reconstruction

BACKGROUND:

The Board of Supervisors entered into an agreement in May 2024 to have 280th repaired with the Farmers Drainage District Lateral H reconstruction

FINANCIAL IMPACT:

The project will be paid for with Secondary Road funds.

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

I recommend that the Board approve the plans for Lateral H Reconstruction Farmers Drainage District Woodbury County.

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the plans for Lateral H Reconstruction Farmers Drainage District Woodbury County.

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: 02/06/2025 Weekly Agenda Date: 02/11/2025

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Laura Sievers, PE, Woodbury County Engineer

WORDING FOR AGENDA ITEM:

Consideration of resolution to vacate excess County right of way on Buchanan Avenue south of US 20

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

An agreement was made with the landowner to vacate excess right of way in exchange for additional easement to better serve the County for maintenance and the landowner for future development.

BACKGROUND:

During the regrading of US 20, additional right of way on Buchanan Avenue was acquired for the County by IDOT. Post construction it was determined that additional right of way would benefit the County for improved roadway drainage and a portion of excess, newly acquired right of way would no longer serve the County. Therefore an agreement was reached.

FINANCIAL IMPACT:

None

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

Recommend the Board vacate the designated excess road right of way.

ACTION REQUIRED / PROPOSED MOTION:

Motion to vacate excess right of way on Buchanan Avenue.

RESOLUTION NO. _____

WOODBURY COUNTY, IOWA

VACATION OF EXCESS RIGHT OF WAY

WHEREAS the Code of Iowa, section 306.10 gives the Board of Supervisors the power on its own motion to alter or vacate and close any highway or road under its jurisdiction, and

WHEREAS the Code of Iowa, section 306.11 allows the Board to vacate a road right of way held by easement that will not change the traveled portion of the road or deny access to adjoining landowners, and

WHEREAS a road vacation under the circumstances outlined in section 306.11 does not require a hearing, and

WHEREAS there is excess right of way on Buchanan Avenue south of US 20 and

WHEREAS vacation of the excess right of way does not affect access or highway use, and

WHEREAS the Board of Supervisors no longer believes the County needs to maintain its easement on the following County right of way,

NOW THEREFORE BE IT RESOLVED that the Woodbury County Board of Supervisors, enters the following order in regard to the aforementioned right of way vacation.

The Board of Supervisors order the following described right of way be vacated.

A parcel of land located in a part of Gov't Lot 2 of Section 2, Township 88 North, Range 47 West of the Fifth Principal Meridian, Woodbury County, Iowa, as shown on the Abandonment Plat Exhibit "A" attached hereto and by reference made a part hereof and more particularly described as follows:

Commencing at the Northwest Corner of said Section 2; thence South 01°17'00" West, 403.09 feet along the West line of said Gov't Lot 2; thence South 88°43'00" East, 50.00 feet to a point on the existing East Right of Way line of Buchanan Avenue and the Point of Beginning; thence along said East Right of Way line for the following 2 courses; North 40°50'35" East, 62.81 feet; thence North 17°20'15" East, 162.72 feet to a point on the existing South Right of Way line of Primary Road US20; thence South 81°40'06" West, 72.01 feet along said South Right of Way line; thence South 05°26'14" West, 193.28 feet to the Point of Beginning, containing 0.20 acre.

NOW THEREFORE BE IT RESOLVED by the Woodbury County Board of Supervisors that all interest in the subject section of road right-of-way be vacated, subject to utility easements of record for ingress and egress.

SO ORDERED this 11th day of February, 2025.

WOODBURY COUNTY BOARD OF SUPERVISORS

Daniel Bittinger II, Board Chair

ATTEST:

Mark Nelson, Member

Michelle K. Staff
Woodbury County Auditor

Matthew Ung, Member

Kent Carper, Member

David Dietrich, Member

WOODBURY COUNTY BOARD OF SUPERVISORS AGENDA ITEM(S) REQUEST FORM

Date: _____ Weekly Agenda Date: _____

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: _____

WORDING FOR AGENDA ITEM:

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

BACKGROUND:

FINANCIAL IMPACT:

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

ACTION REQUIRED / PROPOSED MOTION:

**COUNTY
SUPERVISORS
STARCOMM
Fund 0002**

Woodbury Pays
23% of Starcomm Budget

FY26 Starcomm Budget
July 1, 2025 thru June 30, 2026

| STARCOMM Budget 7-1-25 thru 6-30-26 | | Percentage of Population | By Percentage |
|--|--|---------------------------------|---|
| | Dakota County Law Enforcement Center | 15% | \$56,870.78 |
| | Union County | 4% | \$15,165.54 |
| | North Sioux City | 2% | \$7,582.77 |
| | Woodbury County | 23% | \$87,201.86 |
| | Sioux City | 53% | \$200,943.41 |
| | Sgt. Bluff | 3% | \$11,374.16 |
| | Total Population | 100% | |
| | User Agency Revenue TOTAL | | \$379,138.50 |
| | AT&T Tower Rent | | \$77,103.00 |
| | Iowa Communication Network | | \$3,630.00 |
| | Siouxlan Communications | | \$2,400.00 |
| | Sioux City Schools WIT Tower Rent | | \$5,280.00 |
| | Long Lines Fiber 6th & Lewis to WIT | | \$12,000.00 |
| | Carryover funds | | \$75,000.00 |
| | Other Revenue Total | | \$175,413.00 |
| 4763-43-1231-0000-##### | | | |
| 10002 | Department Heads (Salary) | \$39,001.50 | 50% of salary |
| 11000 | FICA | \$2,207.00 | 50% of benefits |
| 11100 | IPERS | \$3,507.50 | 50% of benefits |
| 11300 | Employee Hospitalization | \$9,714.00 | 50% of benefits |
| 11701 | Life Insurance | \$74.50 | 50% of benefits |
| 11702 | Dental Insurance | \$510.00 | 50% of benefits |
| 11703 | LTD Insurance | \$125.00 | 50% of benefits |
| 21601 | Tower Light Repair/Inspection | \$10,000.00 | Tower Lights, Tower & Grounding Inspections,etc |
| 25000 | Gas & Oil | \$1,500.00 | Pickup Fuel & Lubricant |
| 43000 | Natural & LP Gas | \$1,500.00 | Tower Site Propane |
| 43100 | Electric Light & Power | \$26,000.00 | Tower Site Electric |
| 44000 | Repairs & Maintenance: Vehicle | \$4,800.00 | Pickup charges (vehicle repairs & fleet) |
| 44100 | Repairs & Maintenance: Buildings | \$18,200.00 | Tower Site AC / Generator, Gravel, Misc, UPS |
| | | | Rodent & pest \$3,180- \$53 @ 5 sites per month |
| | | | Weed control- \$2,500-Spring & fall-5 tower sites |
| 44400 | Repairs & Maintenance: Equipment | \$25,000.00 | Generator Maintenance, fiber repairs |
| 44600 | Repairs & Maintenance: Radio & Related Equipment | \$280,912.00 | Year 9 of 12 year Radio Maintenance Contract |
| 44900 | Maintenance Contracts | \$4,500.00 | Alarm Monitoring, service contract Suter |
| | | \$68,000.00 | Year 2 Jumbo Switch Maintenance of 5 year contract, microwave inspection, repairs |
| 44903 | Repairs & Maintenance: Microwave | | |
| 46201 | Liability/Property/Vehicle Insurance | \$53,000.00 | Tower Site Radio Equipment |
| 63804 | Machinery & Equipment : Communications | \$5,000.00 | Misc. Communications/ Camera/ Security Repair |
| 63601 | Lease/Purchase Equipment | \$1,000.00 | Internet Services |
| | TOTAL | \$554,551.50 | |
| | Expenditures | \$554,551.50 | |
| | Revenue | \$175,413.00 | |
| | Total Expenditures offset by revenue | \$379,138.50 | |
| | TOTAL Budget | \$379,138.50 | |

| | Annual | Quarterly billing |
|----------------|---------------|--------------------------|
| 15% Dakota | \$ 56,870.78 | \$ 14,217.69 |
| 4% Union | \$ 15,165.54 | \$ 3,791.39 |
| 2% North Sioux | \$ 7,582.77 | \$ 1,895.69 |
| 23% Woodbury | \$ 87,201.86 | \$ 21,800.46 |
| 53% Sioux City | \$ 200,943.41 | \$ 50,235.85 |
| 3% Sgt Bluff | \$ 11,374.16 | \$ 2,843.54 |
| | \$ 379,138.50 | |



Woodbury County

Budget Comparison Report

Account Detail

| 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) | |
| Fund: 0002 - GENERAL SUPPLEMENTAL | | | | | | | | |
| Function: 1231 - EMERGENCY SERVICES/STARCOM PROGRAM | | | | | | | | |
| Expense | | | | | | | | |
| 0002-01-1231-000-48100 | TAX ALLOCATIONS | 92,355.88 | 95,232.48 | 79,860.33 | 106,480.00 | 87,202.00 | -19,278.00 | -18.10% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | 23% of Starcomm budget per Starcomm agr | | 0.00 | 0.00 | 104,452.00 | | | |
| Budget Director | reduction of \$75,000 split across user agenci | | 0.00 | 0.00 | -17,250.00 | | | |
| | Total Expense: | 92,355.88 | 95,232.48 | 79,860.33 | 106,480.00 | 87,202.00 | -19,278.00 | -18.10% |
| Total Function: 1231 - EMERGENCY SERVICES/STARCOM PRO... | | 92,355.88 | 95,232.48 | 79,860.33 | 106,480.00 | 87,202.00 | -19,278.00 | -18.10% |
| Total Fund: 0002 - GENERAL SUPPLEMENTAL: | | 92,355.88 | 95,232.48 | 79,860.33 | 106,480.00 | 87,202.00 | -19,278.00 | -18.10% |
| | Report Total: | 92,355.88 | 95,232.48 | 79,860.33 | 106,480.00 | 87,202.00 | -19,278.00 | -18.10% |

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) | |
| 0002 - GENERAL SUPPLEMENTAL | 92,355.88 | 95,232.48 | 79,860.33 | 106,480.00 | 87,202.00 | -19,278.00 | -18.10% |
| Report Total: | 92,355.88 | 95,232.48 | 79,860.33 | 106,480.00 | 87,202.00 | -19,278.00 | -18.10% |

**COUNTY
SUPERVISORS
COMMUNICATION
CENTER
Fund 0001**

Woodbury Pays 30.20 % of Communications
Center Budget

COMMUNICATION CENTER BUDGET

**Sgt Bluff
FY 2026**

**North Sioux City
FY 2026**

| | | | |
|-------------|----------------|------------|--|
| Population: | | % of Total | |
| Sgt. Bluff | 5,007 | 4.74% | |
| Sioux City | 85,469 | | |
| Woodbury | 15,195 | | |
| Total | <u>105,671</u> | | |

| | | | |
|-------------|---------|------------|--|
| Population: | | % of Total | |
| No.Sioux | 2,984 | 2.82% | |
| Woodbury | 105,671 | | |

| | | | |
|-------------------|-----------|-----------|------------------|
| Expenses: | | | |
| FY 2026 Budget | | \$ | 2,914,659 |
| Less: | | | |
| STARCOMM | (240,694) | | |
| Add: | | | |
| County TSI | 44,000 | (196,694) | |
| Adjusted Expenses | | | <u>2,717,965</u> |

| | | | |
|-------------------|-----------|-----------|------------------|
| Expenses: | | | |
| FY 2026 Budget | | \$ | 2,914,659 |
| Less: | | | |
| STARCOMM | (240,694) | | |
| Add: | | | |
| County TSI | 44,000 | (196,694) | |
| Adjusted Expenses | | | <u>2,717,965</u> |

| | | | |
|---------------|--------|--|----------------|
| Revenues: | | | |
| Alarm Charges | - | | |
| N.Sioux City | 78,561 | | |
| Tower Lease | 27,951 | | |
| Miscellaneous | 40,446 | | |
| Revenues | | | <u>146,958</u> |

| | | | |
|---------------|--------|--|---------------|
| Revenues: | | | |
| Alarm Charges | - | | |
| Tower Lease | 27,951 | | |
| Miscellaneous | 40,446 | | |
| Revenues | | | <u>68,397</u> |

Net WCICC Budget \$ 2,571,007

Net WCICC Budget \$ 2,649,568

| | | | |
|-------------------------|-------|----|---------|
| Sgt. Bluff's Allocation | 4.74% | \$ | 121,822 |
| Administrative Fee | 5% | \$ | 6,091 |

| | | | |
|--------------------|-------|----|--------|
| North Sioux | 2.82% | \$ | 74,820 |
| Administrative Fee | 5% | \$ | 3,741 |

Total Charge to Sgt Bluff \$ 127,913
723-8602-333.21-07

Total Charge to North Sioux \$ 78,561
723-8602-333.21-05

**Woodbury
FY 2026**

**City of Sioux City
FY 2026**

| | | | |
|-------------------|-----------|-----------|------------------|
| Expenses: | | | |
| FY 2026 Budget | | \$ | 2,914,659 |
| Less: | | | |
| STARCOMM | (240,694) | | |
| TSI | (44,000) | (284,694) | |
| Adjusted Expenses | | | <u>2,629,965</u> |

| | | | |
|----------------|--|----|-----------|
| Expenses: | | | |
| FY 2026 Budget | | \$ | 2,914,659 |

| | | | |
|---------------|---------|--|----------------|
| Revenues: | | | |
| Alarm Charges | - | | |
| N.Sioux City | 78,561 | | |
| Tower Lease | 27,951 | | |
| Sgt Bluff Fee | 127,913 | | |
| Miscellaneous | 40,446 | | |
| Revenues | | | <u>274,871</u> |

| | | | |
|---------------|---------|--|----------------|
| Revenues: | | | |
| Alarm Charges | - | | |
| N.Sioux City | 78,561 | | |
| Tower Lease | 27,951 | | |
| Sgt Bluff | 127,913 | | |
| Woodbury Co | 711,238 | | |
| Miscellaneous | 40,446 | | |
| Revenues | | | <u>986,109</u> |

Net WCICC Budget \$ 2,355,094

Net WCICC Budget \$ 1,928,550

Woodbury Co 30.20% \$ 711,238
723-8602-333.21-06



Woodbury County

Budget Comparison Report

Account Detail

| 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) | | |
| Fund: 0001 - GENERAL BASIC | | | | | | | | |
| Function: 1040 - CENTRAL SERVICES/WCICC COMMUNICATIONS | | | | | | | | |
| Expense | | | | | | | | |
| 0001-01-1040-000-48100 | TAX ALLOCATIONS | 676,269.75 | 656,916.00 | 394,520.56 | 676,321.00 | 711,238.00 | 34,917.00 | 5.16% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | from Wendi 12-17-24 | from Wendi emailed 12-17-24 | | | | | | |
| Total Expense: | | 676,269.75 | 656,916.00 | 394,520.56 | 676,321.00 | 711,238.00 | 34,917.00 | 5.16% |
| Total Function: 1040 - CENTRAL SERVICES/WCICC COMMUNIC... | | 676,269.75 | 656,916.00 | 394,520.56 | 676,321.00 | 711,238.00 | 34,917.00 | 5.16% |
| Total Fund: 0001 - GENERAL BASIC: | | 676,269.75 | 656,916.00 | 394,520.56 | 676,321.00 | 711,238.00 | 34,917.00 | 5.16% |
| Report Total: | | 676,269.75 | 656,916.00 | 394,520.56 | 676,321.00 | 711,238.00 | 34,917.00 | 5.16% |

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 | 676,269.75 | 656,916.00 | 394,520.56 | 676,321.00 | 711,238.00 | 34,917.00 | 5.16% |
| Report Total: | 676,269.75 | 656,916.00 | 394,520.56 | 676,321.00 | 711,238.00 | 34,917.00 | 5.16% |

**COUNTY
SUPERVISORS
SOIL CONSERVATION**

Rural Basic

Fund 0011



Woodbury County

Budget Comparison Report

Account Detail

| 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) | |
| Fund: 0011 - RURAL BASIC | | | | | | | |
| Function: 6000 - CONSERV. & RECREA. SER./SOIL CONSERVATION | | | | | | | |
| Expense | | | | | | | |
| 0011-01-6000-000-48100 TAX ALLOCATIONS | 39,000.00 | 39,000.00 | 26,000.00 | 39,000.00 | 50,000.00 | 11,000.00 | 28.21% |
| Total Expense: | 39,000.00 | 39,000.00 | 26,000.00 | 39,000.00 | 50,000.00 | 11,000.00 | 28.21% |
| Total Function: 6000 - CONSERV. & RECREA. SER./SOIL CONSE... | 39,000.00 | 39,000.00 | 26,000.00 | 39,000.00 | 50,000.00 | 11,000.00 | 28.21% |
| Total Fund: 0011 - RURAL BASIC: | 39,000.00 | 39,000.00 | 26,000.00 | 39,000.00 | 50,000.00 | 11,000.00 | 28.21% |
| Report Total: | 39,000.00 | 39,000.00 | 26,000.00 | 39,000.00 | 50,000.00 | 11,000.00 | 28.21% |

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) | |
| 0011 - RURAL BASIC | 39,000.00 | 39,000.00 | 26,000.00 | 39,000.00 | 50,000.00 | 11,000.00 | 28.21% |
| Report Total: | 39,000.00 | 39,000.00 | 26,000.00 | 39,000.00 | 50,000.00 | 11,000.00 | 28.21% |



*Woodbury County Soil & Water Conservation
District*

204 1st St Ste 225
Phone (712)-943-6727
Sergeant Bluff, IA 51054

NOV 25 2024 149:42

November 14, 2024

Woodbury County Board of Supervisors
Woodbury County Courthouse
620 Douglas St Room 104
Sioux City, IA 51101

Dear Board of Supervisors,

We really appreciate your past assistance and support for Woodbury County's Little Sioux maintenance program. These funds are even more crucial since the traditional Little Sioux federal funding was eliminated several years ago. Maintenance is now the sole responsibility of the Supervisors and the Soil and Water Conservation District as sponsors.

As of the end of the fiscal year, we have spent \$63,306.53 on payroll related expenses for the Watershed Technician. Please note that we hired a new Watershed Technician in October of 2024 and still waiting for paperwork process to finish up before he can start. We have spent \$46,246.85 on repairs spent on Little Sioux expenses. Common issues include unplugging beaver dams, tree removal and overgrazing. As the structure's age, siltation is also becoming more of an issue every year.

We are requesting \$50,000.00 for the 2025-2026 fiscal year and again, we appreciate the assistance and support of the County in maintaining the watershed program providing invaluable protection to our infrastructure. With proper maintenance, these structures will continue to provide flood control and grade stabilization benefits to Woodbury County for many years to come.

Best Regards,

A handwritten signature in black ink, appearing to read 'J. Yockey', written in a cursive style.

Jason Yockey
Chairperson

COUNTY SUPERVISORS

Youth Guidance Services

Fund 0002

-3310-

Submitted by DHS for payment



Woodbury County

Budget Comparison Report

Account Detail

| 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) | |
| Fund: 0002 - GENERAL SUPPLEMENTAL | | | | | | | | |
| Function: 3310 - PHYSICAL HEALTH & SOCIAL/YOUTH GUIDANCE SERVICES | | | | | | | | |
| Expense | | | | | | | | |
| 0002-96-3310-000-31200 | DAY CARE/CHILD CARE ASSIST/ | 105,375.91 | 98,875.05 | 35,034.15 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| | Total Expense: | 105,375.91 | 98,875.05 | 35,034.15 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| Total Function: 3310 - PHYSICAL HEALTH & SOCIAL/YOUTH GU.. | | 105,375.91 | 98,875.05 | 35,034.15 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| Total Fund: 0002 - GENERAL SUPPLEMENTAL: | | 105,375.91 | 98,875.05 | 35,034.15 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| Report Total: | | 105,375.91 | 98,875.05 | 35,034.15 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |

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) | |
| 0002 - GENERAL SUPPLEMENTAL | 105,375.91 | 98,875.05 | 35,034.15 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| Report Total: | 105,375.91 | 98,875.05 | 35,034.15 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |

Woodbury County, Iowa

FY 2025-2026

Authorized Positions by Department/Positions

Human Resources

| <u>Division</u> | <u>Position</u> | <u>Authorized # of Positions</u> | <u># of Employees in Positions</u> |
|-----------------|-----------------|--------------------------------------|--|
| Human Resources | Director | 1 Exempt | 1 |
| | Secretary | 1 Wage Plan | 1 |
| | Senior Clerk | 2 Wage Plan | 1 |
| | Clerk II | 0 Wage Plan | 0 |

Total Authorized Positions = 4 FTE full-time

HUMAN RESOURCES

Fund 0001

-9030-



Woodbury County

Budget Comparison Report

Account Detail

| 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) | |
| Fund: 0001 - GENERAL BASIC | | | | | | | | |
| Function: 9030 - POLICY & ADMINISTRATION/HUMAN RESOURCES | | | | | | | | |
| Expense | | | | | | | | |
| 0001-50-9030-000-10002 | DEPARTMENT HEADS | 98,722.10 | 104,188.58 | 62,733.14 | 105,229.87 | 108,386.69 | 3,156.82 | 3.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 108,386.69 | | | |
| 0001-50-9030-000-10003 | WAGE PLAN EMPLOYEES | 151,981.72 | 144,043.65 | 76,123.78 | 171,135.44 | 191,654.17 | 20,518.73 | 11.99% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 191,654.17 | | | |
| 0001-50-9030-000-10400 | OVERTIME | 0.00 | 54.46 | 21.58 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-50-9030-000-11000 | FICA - CNTY CONTRIBUTION | 18,364.61 | 18,171.80 | 10,109.69 | 20,197.41 | 21,842.56 | 1,645.15 | 8.15% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 21,842.56 | | | |
| 0001-50-9030-000-11100 | IPERS - CNTY CONTRIBUTION | 23,666.46 | 23,180.66 | 12,262.24 | 26,088.88 | 28,323.85 | 2,234.97 | 8.57% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 28,323.85 | | | |
| 0001-50-9030-000-11300 | EMPLOYEE HOSPITALIZATION | 62,084.27 | 63,155.41 | 30,493.21 | 74,049.60 | 96,058.80 | 22,009.20 | 29.72% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 96,058.80 | | | |
| 0001-50-9030-000-11701 | LIFE INSURANCE | 150.87 | 137.60 | 64.00 | 153.60 | 153.60 | 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 | 153.60 | | | |
| 0001-50-9030-000-11702 | DENTAL INSURANCE | 1,384.59 | 1,262.91 | 587.40 | 1,409.76 | 1,409.76 | 0.00 | 0.00% |

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 | 1,409.76 | | | |
| 0001-50-9030-000-11703 | LTD INSURANCE | 1,278.75 | 1,255.52 | 611.51 | 1,101.60 | 1,023.33 | -78.27 -7.11% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 1,023.33 | | | |
| 0001-50-9030-000-26000 | STATIONARY/FORMS/GENERAL | 5,289.93 | 5,081.97 | 4,915.55 | 6,000.00 | 6,000.00 | 0.00 0.00% |
| 0001-50-9030-000-40000 | OFFICIAL PUBL. & LEGALS | 8,872.06 | 6,893.13 | 6,826.32 | 10,100.00 | 10,100.00 | 0.00 0.00% |
| 0001-50-9030-000-40200 | TYPING, PRINTING & BINDING | 573.01 | 59.00 | 0.00 | 500.00 | 500.00 | 0.00 0.00% |
| 0001-50-9030-000-41300 | EMPLOYEE MILEAGE | 1,141.33 | 926.23 | 316.24 | 1,200.00 | 1,400.00 | 200.00 16.67% |
| 0001-50-9030-000-41301 | TRAVEL EXPENSES | 1,811.20 | 1,074.78 | 250.68 | 1,400.00 | 2,500.00 | 1,100.00 78.57% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Air Fare | 0.00 | 0.00 | 450.00 | | | |
| Budget Director | Hotel for NeoGov Conference | 0.00 | 0.00 | 750.00 | | | |
| Budget Director | Work Comp, Iowa Employment Conference | 0.00 | 0.00 | 1,300.00 | | | |
| 0001-50-9030-000-41302 | MEAL EXPENSES | 165.25 | 95.35 | 19.52 | 300.00 | 450.00 | 150.00 50.00% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Increase due to extra conference | 0.00 | 0.00 | 450.00 | | | |
| 0001-50-9030-000-41303 | PARKING | 700.00 | 700.00 | 0.00 | 700.00 | 700.00 | 0.00 0.00% |
| 0001-50-9030-000-41400 | TELEPHONE EXPENSE | 136.73 | 116.21 | 90.19 | 0.00 | 0.00 | 0.00 0.00% |
| 0001-50-9030-000-41401 | CELL PHONE EXPENSE | 0.00 | 127.29 | 0.00 | 600.00 | 600.00 | 0.00 0.00% |
| 0001-50-9030-000-42200 | SCHOOL OF INSTRUCTION | 300.00 | 618.12 | 0.00 | 750.00 | 2,000.00 | 1,250.00 166.67% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | NeoGov Conference, WC Symposium, IA Em | 0.00 | 0.00 | 2,000.00 | | | |
| 0001-50-9030-000-42202 | TRAINING | 7,503.96 | 4,095.20 | 2,342.55 | 7,000.00 | 7,000.00 | 0.00 0.00% |
| 0001-50-9030-000-42601 | PROFESSIONAL SERVICES | 15,826.70 | 29,419.23 | 3,697.01 | 12,605.00 | 12,600.00 | -5.00 -0.04% |
| 0001-50-9030-000-42801 | MEDICAL FEES | 25,573.00 | 33,338.50 | 12,634.00 | 18,000.00 | 22,000.00 | 4,000.00 22.22% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Medical Fee 10% Increase | 0.00 | 0.00 | 22,000.00 | | | |
| 0001-50-9030-000-44400 | REPAIR & MAINTENANCE: EQU | 0.00 | 0.00 | 0.00 | 250.00 | 0.00 | -250.00 -100.00% |

Budget Comparison Report

| | | 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 | | |
| Account Number | | | | | | | | |
| 0001-50-9030-000-44900 | MAINTENANCE CONTRACTS | 2,344.64 | 3,777.45 | 283.64 | 1,036.00 | 0.00 | -1,036.00 | -100.00% |
| 0001-50-9030-000-48000 | DUES/MEMBERSHIPS | 1,325.75 | 459.00 | 215.00 | 1,036.00 | 1,036.00 | 0.00 | 0.00% |
| 0001-50-9030-000-48900 | MISCELLANEOUS | 0.00 | 22.84 | 63.97 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-50-9030-000-63600 | MACHINERY & EQUIPMENT: OI | 0.00 | 0.00 | 293.17 | 1,702.00 | 3,505.20 | 1,803.20 | 105.95% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Copier Contract Includes Maintenance | | 0.00 | 0.00 | 3,505.20 | | | |
| 0001-50-9030-000-64600 | MACHINERY & EQUIPMENT: CC | 0.00 | 0.00 | 0.00 | 0.00 | 610.00 | 610.00 | 0.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | ADOBE | | 0.00 | 0.00 | 610.00 | | | |
| Total Expense: | | 429,196.93 | 442,254.89 | 224,954.39 | 462,545.16 | 519,853.96 | 57,308.80 | 12.39% |
| Total Function: 9030 - POLICY & ADMINISTRATION/HUMAN R... | | 429,196.93 | 442,254.89 | 224,954.39 | 462,545.16 | 519,853.96 | 57,308.80 | 12.39% |
| Total Fund: 0001 - GENERAL BASIC: | | 429,196.93 | 442,254.89 | 224,954.39 | 462,545.16 | 519,853.96 | 57,308.80 | 12.39% |

DISTRICT HEALTH

Allocation

Fund 0001



Woodbury County

Budget Comparison Report

Account Detail

| 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) | | |
| Fund: 0001 - GENERAL BASIC | | | | | | | | |
| Function: 3040 - PHYSICAL HEALTH SERVICES/D. H. ADMINISTRATION | | | | | | | | |
| Expense | | | | | | | | |
| 0001-01-3040-000-48100 | TAX ALLOCATIONS | 1,303,778.04 | 2,351,315.00 | 2,014,234.64 | 3,021,352.00 | 3,227,119.00 | 205,767.00 | 6.81% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | DH tax asking | Per Kevin 12-5-2024 email | | | | | | |
| Total Expense: | | 1,303,778.04 | 2,351,315.00 | 2,014,234.64 | 3,021,352.00 | 3,227,119.00 | 205,767.00 | 6.81% |
| Total Function: 3040 - PHYSICAL HEALTH SERVICES/D. H. ADM.. | | 1,303,778.04 | 2,351,315.00 | 2,014,234.64 | 3,021,352.00 | 3,227,119.00 | 205,767.00 | 6.81% |
| Total Fund: 0001 - GENERAL BASIC: | | 1,303,778.04 | 2,351,315.00 | 2,014,234.64 | 3,021,352.00 | 3,227,119.00 | 205,767.00 | 6.81% |

From: [Kevin Grieme](#)
To: [Michelle Skaff](#)
Cc: [Deb Lemmon](#)
Subject: SDHD Tax Asking
Date: Thursday, December 5, 2024 9:15:03 AM
Attachments: [image001.png](#)

Michelle,

We have finalized the budget that we will be taking to the Siouxland District Board of Health meeting next week for review and potential approval. This is our current tax asking: \$3,227,119.

Thanks,

Kevin

Kevin Grieme
Director, Siouxland District Health Department
1014 Nebraska St. Sioux City, IA 51105
Ph: 712-279-6119 | Fax: 712-255-2601
kgrieme@siouxlanddistricthealth.org
Visit us at: www.siouxlanddistricthealth.org



Woodbury County, Iowa

FY 2025-2026

Authorized Positions by Department/Positions

| <u>Division</u> | <u>Position</u> | <u>Authorized # of Positions</u> | <u># of Employees in Positions</u> |
|-----------------|--------------------------------------|--------------------------------------|--|
| Secondary Roads | County Engineer | 2 Exempt | 2 |
| | Assistant County Engineer | 1 Exempt | 0 |
| | Civil Engineer Intern | 1 Exempt | 1 |
| | Assistant to County Engineer | 1 Exempt | 1 |
| | District Road Maintenance Foreman | 4 Exempt | 4 |
| | Secretary | 1 Wage Plan | 1 |
| | Clerk II | 1 ASFCME | 1 |
| | Equipment Operators | 19 CWA | 19 |
| | Motor Grader Operator | 20 CWA | 20 |
| | Sign Tech – Equipment Operator | 2 CWA | 2 |
| | Engineering Draftsman | 1 CWA | 1 |
| | Certified Engineering Tech II | 2 CWA | 2 |
| | Equipment Operator/Weed Commissioner | 1 Wage Plan | 1 |

Total Authorized Positions = 56 FTE

| | | |
|----------------------|-------------------------------|-------------------|
| CWA Union: | Equipment Operators | 19 |
| | Motor Grader Operator | 20 |
| | Sign Tech_ Equipment Operator | 2 |
| | Engineering Draftsman | 1 |
| | Certified Engineering Tech II | <u>2</u> |
| | Total | 44 members |
| AFSCME Union: | Clerk II | <u>1</u> |
| | Total | 1 member |

SECONDARY ROADS

Roadside Management

Fund 0011

-6010-



Woodbury County

Budget Comparison Report

Account Detail

| 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) | |
| Fund: 0011 - RURAL BASIC | | | | | | | | |
| Function: 6010 - ENVIRONMENTAL QUALITY/ROADSIDE MANAGEMENT | | | | | | | | |
| Expense | | | | | | | | |
| 0011-24-6010-000-10004 | SUPERVISORY | 47,720.59 | 50,476.87 | 28,680.20 | 51,259.75 | 52,790.61 | 1,530.86 | 2.99% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 52,790.61 | | | |
| 0011-24-6010-000-10400 | OVERTIME | 1,550.34 | 647.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0011-24-6010-000-11000 | FICA - CNTY CONTRIBUTION | 3,622.90 | 3,756.87 | 2,105.63 | 3,768.98 | 3,878.99 | 110.01 | 2.92% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 3,878.99 | | | |
| 0011-24-6010-000-11100 | IPERS - CNTY CONTRIBUTION | 4,651.23 | 4,826.45 | 2,707.64 | 4,838.92 | 4,983.44 | 144.52 | 2.99% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 4,983.44 | | | |
| 0011-24-6010-000-11300 | EMPLOYEE HOSPITALIZATION | 12,681.52 | 13,668.78 | 7,810.12 | 13,884.30 | 14,480.82 | 596.52 | 4.30% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 14,480.82 | | | |
| 0011-24-6010-000-11701 | LIFE INSURANCE | 28.36 | 29.08 | 16.95 | 28.80 | 28.80 | 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 | 28.80 | | | |
| 0011-24-6010-000-11702 | DENTAL INSURANCE | 258.18 | 264.58 | 154.26 | 264.33 | 264.33 | 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 | 264.33 | | | |
| 0011-24-6010-000-11703 | LTD INSURANCE | 251.59 | 261.82 | 146.74 | 206.55 | 206.55 | 0.00 | 0.00% |

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 Detail | | | | | | | |
| Budget Code | | | | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 206.55 | | | |
| 0011-24-6010-000-20200 | CHEMICALS & GASES-HERBICID | 24,185.60 | 25,000.21 | 0.00 | 25,000.00 | 28,000.00 | 3,000.00 12.00% |
| 0011-24-6010-000-40000 | OFFICIAL PUBL. & LEGALS | 115.56 | 158.22 | 0.00 | 200.00 | 200.00 | 0.00 0.00% |
| 0011-24-6010-000-41300 | EMPLOYEE MILEAGE | 0.00 | 253.26 | 0.00 | 200.00 | 200.00 | 0.00 0.00% |
| 0011-24-6010-000-41301 | TRAVEL EXPENSES | 212.13 | 369.58 | 0.00 | 200.00 | 300.00 | 100.00 50.00% |
| 0011-24-6010-000-41400 | TELEPHONE EXPENSE | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 0.00% |
| 0011-24-6010-000-42200 | SCHOOL OF INSTRUCTION | 200.00 | 227.00 | 227.00 | 200.00 | 250.00 | 50.00 25.00% |
| 0011-24-6010-000-42601 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 0.00% |
| 0011-24-6010-000-44000 | REPAIR & MAINTENANCE: VEH | 3,391.39 | 2,414.74 | 2,833.54 | 7,500.00 | 7,500.00 | 0.00 0.00% |
| 0011-24-6010-000-44400 | REPAIR & MAINTENANCE: EQU | 3,644.92 | 344.06 | 0.00 | 3,000.00 | 3,000.00 | 0.00 0.00% |
| | Total Expense: | 102,514.31 | 102,698.68 | 44,682.08 | 110,751.63 | 116,283.54 | 5,531.91 4.99% |
| Total Function: 6010 - ENVIRONMENTAL QUALITY/ROADSIDE.. | | 102,514.31 | 102,698.68 | 44,682.08 | 110,751.63 | 116,283.54 | 5,531.91 4.99% |
| Total Fund: 0011 - RURAL BASIC: | | 102,514.31 | 102,698.68 | 44,682.08 | 110,751.63 | 116,283.54 | 5,531.91 4.99% |
| Report Total: | | 102,514.31 | 102,698.68 | 44,682.08 | 110,751.63 | 116,283.54 | 5,531.91 4.99% |

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) | |
| 0011 - RURAL BASIC | 102,514.31 | 102,698.68 | 44,682.08 | 110,751.63 | 116,283.54 | 5,531.91 | 4.99% |
| Report Total: | 102,514.31 | 102,698.68 | 44,682.08 | 110,751.63 | 116,283.54 | 5,531.91 | 4.99% |

SECONDARY ROADS

Fund 0020



Woodbury County

Budget Comparison Report

Account Detail

| 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) | |
| Fund: 0020 - SECONDARY ROADS | | | | | | | | |
| Function: 0200 - CAPITAL PROJECTS | | | | | | | | |
| Revenue | | | | | | | | |
| 0020-2-20-0200-26710 | TRANSFER OF JURISDICTIONAL | 59,763.46 | 56,195.84 | 36,414.17 | 57,486.00 | 60,729.00 | 3,243.00 | 5.64% |
| | Total Revenue: | 59,763.46 | 56,195.84 | 36,414.17 | 57,486.00 | 60,729.00 | 3,243.00 | 5.64% |
| Expense | | | | | | | | |
| 0020-20-0200-311-60000 | CONSTRUCTION: RIGHT-OF-WAY | 924.00 | 214,631.16 | 11,396.37 | 0.00 | 10,000.00 | 10,000.00 | 0.00% |
| 0020-20-0200-312-60012 | CONSTRUCTION: RIGHT-OF-WAY | 0.00 | 300.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00% |
| 0020-20-0200-313-60013 | CONSTRUCTION: RIGHT-OF-WAY | 969.00 | 0.00 | 0.00 | 25,000.00 | 10,000.00 | -15,000.00 | -60.00% |
| 0020-20-0200-318-60018 | CONSTRUCTION: RIGHT-OF-WAY | 0.00 | 0.00 | 420.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0020-20-0200-320-62000 | CONSTRUCTION: BRIDGES | 746,641.38 | 786,979.04 | 411,974.45 | 1,100,000.00 | 2,400,000.00 | 1,300,000.00 | 118.18% |
| 0020-20-0200-331-44800 | CONSTRUCTION: CULVERTS- PIP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0020-20-0200-332-44800 | CONSTRUCTION: CULVERTS- BO: | 9,256.00 | 3,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0020-20-0200-352-44800 | CONST: ROADWAY CONSTRUCT | 0.00 | 0.00 | 0.00 | 500,000.00 | 0.00 | -500,000.00 | -100.00% |
| 0020-20-0200-367-44800 | CONSTRUCTION: SURFACES- PC | 0.00 | 0.00 | 72,257.53 | 0.00 | 0.00 | 0.00 | 0.00% |
| | Total Expense: | 757,790.38 | 1,005,410.20 | 496,048.35 | 1,625,000.00 | 2,425,000.00 | 800,000.00 | 49.23% |
| Total Function: 0200 - CAPITAL PROJECTS: | | -698,026.92 | -949,214.36 | -459,634.18 | -1,567,514.00 | -2,364,271.00 | -796,757.00 | 50.83% |

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 | | | |
| Function: 0300 - OPERATING TRANSFERS | | | | | | | | |
| Expense | | | | | | | | |
| 0020-01-0300-000-81400 | AUDITORS TRANSFERS | 300,000.00 | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 0.00 | 0.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | For gravel projects to debt service | 0.00 | 0.00 | 300,000.00 | | | | |
| Total Expense: | | 300,000.00 | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 0.00 | 0.00% |
| Total Function: 0300 - OPERATING TRANSFERS: | | 300,000.00 | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 0.00 | 0.00% |

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 | | |
| Function: 7000 - SEC. ROADS ADMIN - OFFICE EXPENSE | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7000-122-44400 | ADMIN: OFFICE- MACHINES & I | 1,505.27 | 1,692.21 | 1,561.63 | 5,000.00 | 7,500.00 | 2,500.00 | 50.00% |
| 0020-20-7000-123-41200 | ADMIN: OFFICE- POSTAGE | 622.88 | 645.26 | 218.02 | 1,200.00 | 1,200.00 | 0.00 | 0.00% |
| 0020-20-7000-124-26000 | ADMIN: OFFICE - SUPPLIES | 2,748.13 | 8,420.82 | 3,530.22 | 3,000.00 | 4,000.00 | 1,000.00 | 33.33% |
| 0020-20-7000-125-40000 | ADMIN: OFFICE - PUBLICATION | 539.67 | 374.26 | 159.04 | 1,000.00 | 1,000.00 | 0.00 | 0.00% |
| 0020-20-7000-127-42100 | ADMIN: OFFICE- COMPUTER SE | 0.00 | 0.00 | 0.00 | 7,500.00 | 5,000.00 | -2,500.00 | -33.33% |
| | Total Expense: | 5,415.95 | 11,132.55 | 5,468.91 | 17,700.00 | 18,700.00 | 1,000.00 | 5.65% |
| Total Function: 7000 - SEC. ROADS ADMIN - OFFICE EXPENSE: | | 5,415.95 | 11,132.55 | 5,468.91 | 17,700.00 | 18,700.00 | 1,000.00 | 5.65% |

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) | |
| Function: 7001 - SEC. ROADS ADMIN - SUBSISTENCE | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7001-132-42200 | ADMIN: SUBSISTENCE- SCHOOI | 2,185.00 | 725.00 | 2,070.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00% |
| 0020-20-7001-133-41300 | ADMIN: SUBSISTENCE- MEALS | 2,221.97 | 2,767.37 | 1,946.01 | 2,500.00 | 2,500.00 | 0.00 | 0.00% |
| | Total Expense: | 4,406.97 | 3,492.37 | 4,016.01 | 4,500.00 | 4,500.00 | 0.00 | 0.00% |
| | Total Function: 7001 - SEC. ROADS ADMIN - SUBSISTENCE: | 4,406.97 | 3,492.37 | 4,016.01 | 4,500.00 | 4,500.00 | 0.00 | 0.00% |

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 | | |
| Function: 7010 - SEC. ROADS ADMIN & ENGIN./SALARIES | | | | | | | | |
| Revenue | | | | | | | | |
| 0020-1-20-7010-35000 | TRIP PERMITS | 35,906.98 | 45,833.40 | 29,407.80 | 35,000.00 | 45,000.00 | 10,000.00 | 28.57% |
| 0020-1-20-7010-83300 | SECONDARY ROAD MATERIALS | 79,222.41 | 46,642.33 | 52,794.09 | 20,000.00 | 20,000.00 | 0.00 | 0.00% |
| 0020-2-20-7010-20000 | ROAD USE TAX | 6,856,399.87 | 6,928,484.81 | 3,750,824.08 | 5,864,852.00 | 6,244,797.00 | 379,945.00 | 6.48% |
| 0020-3-20-7010-23070 | State Pass Thru - SWAP or BR | 0.00 | 0.00 | 0.00 | 800,000.00 | 1,400,000.00 | 600,000.00 | 75.00% |
| 0020-3-20-7010-26740 | S.R. TIME 21 | 0.00 | 0.00 | 0.00 | 696,006.00 | 697,068.00 | 1,062.00 | 0.15% |
| 0020-4-20-7010-13200 | LOCAL OPTION SALES AND SER | 2,720,676.95 | 2,854,101.41 | 1,514,091.53 | 2,525,000.00 | 2,600,000.00 | 75,000.00 | 2.97% |
| 0020-4-20-7010-84600 | STATE SALES & USE TAX REFUN | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00% |
| 0020-4-20-7010-84900 | MISCELLANEOUS | 30,810.86 | 78,767.12 | 162,462.31 | 0.00 | 21,000.00 | 21,000.00 | 0.00% |
| | Total Revenue: | 9,723,017.07 | 9,953,829.07 | 5,509,579.81 | 9,940,858.00 | 11,032,865.00 | 1,092,007.00 | 10.99% |
| Expense | | | | | | | | |
| 0020-20-7010-000-10004 | SUPERVISORY | 30,467.21 | 78,187.04 | 50,179.34 | 80,621.73 | 202,119.60 | 121,497.87 | 150.70% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 202,119.60 | | | |
| 0020-20-7010-000-10101 | TEMPORARY EMPLOYEES | 13,559.98 | 12,328.65 | 10,725.60 | 37,127.46 | 56,360.28 | 19,232.82 | 51.80% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 56,360.28 | | | |
| 0020-20-7010-000-10400 | OVERTIME | 117.38 | 99.38 | 90.19 | 499.98 | 500.00 | 0.02 | 0.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 500.00 | | | |
| 0020-20-7010-000-11000 | FICA - CNTY CONTRIBUTION | 3,315.65 | 6,863.08 | 4,630.20 | 8,969.89 | 19,425.37 | 10,455.48 | 116.56% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 19,425.37 | | | |
| 0020-20-7010-000-11100 | IPERS - CNTY CONTRIBUTION | 2,591.53 | 7,380.80 | 4,736.92 | 7,657.89 | 19,127.29 | 11,469.40 | 149.77% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 19,127.29 | | | |
| 0020-20-7010-000-11300 | EMPLOYEE HOSPITALIZATION | 3,549.54 | 7,819.06 | 4,728.74 | 7,826.88 | 27,369.60 | 19,542.72 | 249.69% |

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 Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 27,369.60 | | | |
| 0020-20-7010-000-11701 | LIFE INSURANCE | 9.60 | 38.40 | 22.40 | 38.40 | 76.80 | 38.40 100.00% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 76.80 | | | |
| 0020-20-7010-000-11702 | DENTAL INSURANCE | 88.11 | 352.44 | 205.59 | 352.44 | 704.88 | 352.44 100.00% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 704.88 | | | |
| 0020-20-7010-000-11703 | LTD INSURANCE | 155.38 | 398.71 | 119.42 | 275.40 | 550.80 | 275.40 100.00% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 550.80 | | | |
| 0020-20-7010-111-10002 | DEPARTMENT HEADS | 162,094.23 | 165,947.84 | 161,729.69 | 282,606.37 | 171,865.80 | -110,740.57 -39.19% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 171,865.80 | | | |
| 0020-20-7010-111-11000 | FICA - CNTY CONTRIBUTION | 11,937.73 | 12,309.62 | 12,105.12 | 20,980.58 | 12,911.14 | -8,069.44 -38.46% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 12,911.14 | | | |
| 0020-20-7010-111-11100 | IPERS - CNTY CONTRIBUTION | 15,302.27 | 15,665.59 | 15,267.42 | 26,528.54 | 16,224.13 | -10,304.41 -38.84% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 16,224.13 | | | |
| 0020-20-7010-111-11300 | EMPLOYEE HOSPITALIZATION | 17,580.72 | 18,493.92 | 16,584.02 | 35,790.96 | 19,067.76 | -16,723.20 -46.72% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 19,067.76 | | | |
| 0020-20-7010-111-11701 | LIFE INSURANCE | 38.40 | 38.40 | 32.00 | 76.80 | 38.40 | -38.40 -50.00% |

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 | 38.40 | | | |
| 0020-20-7010-111-11702 | DENTAL INSURANCE | 352.44 | 352.44 | 293.70 | 704.88 | 352.44 | -352.44 -50.00% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 352.44 | | | |
| 0020-20-7010-111-11703 | LTD INSURANCE | 826.76 | 846.36 | 759.40 | 550.80 | 275.40 | -275.40 -50.00% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 275.40 | | | |
| 0020-20-7010-113-10003 | WAGE PLAN EMPLOYEES | 56,725.98 | 58,348.44 | 38,036.00 | 59,909.92 | 66,001.04 | 6,091.12 10.17% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 66,001.04 | | | |
| 0020-20-7010-113-10400 | OVERTIME | 20.40 | 52.28 | 0.00 | 0.00 | 200.01 | 200.01 0.00% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 200.01 | | | |
| 0020-20-7010-113-11000 | FICA - CNTY CONTRIBUTION | 4,114.34 | 4,228.04 | 2,764.59 | 4,347.31 | 4,819.13 | 471.82 10.85% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 4,819.13 | | | |
| 0020-20-7010-113-11100 | IPERS - CNTY CONTRIBUTION | 5,356.75 | 5,513.03 | 3,590.63 | 5,655.50 | 6,249.38 | 593.88 10.50% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 6,249.38 | | | |
| 0020-20-7010-113-11300 | EMPLOYEE HOSPITALIZATION | 16,908.35 | 18,224.48 | 11,184.57 | 18,512.40 | 19,307.76 | 795.36 4.30% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 19,307.76 | | | |
| 0020-20-7010-113-11701 | LIFE INSURANCE | 37.49 | 38.40 | 22.40 | 38.40 | 38.40 | 0.00 0.00% |

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 | 38.40 | | | |
| 0020-20-7010-113-11702 | DENTAL INSURANCE | 344.05 | 352.44 | 205.59 | 352.44 | 352.44 | 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 | 352.44 | | | |
| 0020-20-7010-113-11703 | LTD INSURANCE | 289.46 | 297.97 | 193.92 | 275.40 | 275.40 | 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 | 275.40 | | | |
| 0020-20-7010-212-10004 | SUPERVISORY | 183,024.15 | 165,049.78 | 62,386.92 | 105,460.93 | 108,624.77 | 3,163.84 3.00% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 108,624.77 | | | |
| 0020-20-7010-212-10007 | ORGANIZED EMPLOYEES | 232,699.96 | 247,600.13 | 150,139.82 | 254,325.12 | 265,026.30 | 10,701.18 4.21% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 265,026.30 | | | |
| 0020-20-7010-212-10100 | WAGE PLAN EMP. PART TIME | 1,382.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 0.00% |
| 0020-20-7010-212-10200 | LONGEVITY COMPENSATION | 2,617.78 | 2,654.02 | 1,573.56 | 2,639.52 | 2,639.52 | 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 | 2,639.52 | | | |
| 0020-20-7010-212-10400 | OVERTIME | 6,895.23 | 8,126.46 | 3,362.85 | 10,999.89 | 10,000.00 | -999.89 -9.09% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 10,000.00 | | | |
| 0020-20-7010-212-10401 | GUARANTEED OVERTIME | 7,476.14 | 8,027.45 | 4,964.30 | 6,300.00 | 9,000.00 | 2,700.00 42.86% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 9,000.00 | | | |
| 0020-20-7010-212-11000 | FICA - CNTY CONTRIBUTION | 31,527.53 | 31,182.50 | 16,000.55 | 27,559.07 | 28,474.36 | 915.29 3.32% |

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 Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 28,474.36 | | | |
| 0020-20-7010-212-11100 | IPERS - CNTY CONTRIBUTION | 40,970.45 | 40,004.20 | 20,823.65 | 35,846.09 | 37,315.44 | 1,469.35 4.10% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 37,315.44 | | | |
| 0020-20-7010-212-11300 | EMPLOYEE HOSPITALIZATION | 101,330.24 | 100,586.57 | 53,686.43 | 92,724.00 | 96,898.80 | 4,174.80 4.50% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 96,898.80 | | | |
| 0020-20-7010-212-11701 | LIFE INSURANCE | 223.12 | 211.20 | 108.80 | 192.00 | 192.00 | 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 | 192.00 | | | |
| 0020-20-7010-212-11702 | DENTAL INSURANCE | 2,047.32 | 1,938.42 | 998.58 | 1,762.20 | 1,762.20 | 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 | 1,762.20 | | | |
| 0020-20-7010-212-11703 | LTD INSURANCE | 2,248.39 | 2,200.35 | 1,134.53 | 1,364.05 | 1,371.93 | 7.88 0.58% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 1,371.93 | | | |
| 0020-20-7010-213-10400 | OVERTIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 0.00% |
| 0020-20-7010-213-10401 | GUARANTEED OVERTIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 0.00% |
| 0020-20-7010-213-11000 | FICA - CNTY CONTRIBUTION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 0.00% |
| 0020-20-7010-213-11100 | IPERS - CNTY CONTRIBUTION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 0.00% |
| | Total Expense: | 958,226.86 | 1,021,757.89 | 653,387.44 | 1,138,873.24 | 1,205,518.57 | 66,645.33 5.85% |
| Total Function: 7010 - SEC. ROADS ADMIN & ENGIN./SALARIES: | | 8,764,790.21 | 8,932,071.18 | 4,856,192.37 | 8,801,984.76 | 9,827,346.43 | 1,025,361.67 11.65% |

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) | |
| Function: 7011 - SEC. ROADS ENGINEERING-EQUIPMENT & SUPPLIES | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7011-221-22000 | ENGINEERING: EQUIPMENT | 14,483.97 | 12,096.80 | 201.00 | 9,000.00 | 12,000.00 | 3,000.00 | 33.33% |
| 0020-20-7011-222-22200 | ENGINEERING: SUPPLIES | 1,562.38 | 110.90 | 157.50 | 5,000.00 | 5,000.00 | 0.00 | 0.00% |
| 0020-20-7011-231-41300 | ENGINEERING: SUBSISTENCE - I | 1,862.08 | 1,157.76 | 946.21 | 0.00 | 2,000.00 | 2,000.00 | 0.00% |
| 0020-20-7011-232-42200 | ENGINEERING: SUBSISTENCE- S | 625.00 | 2,265.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00% |
| | Total Expense: | 18,533.43 | 15,630.46 | 1,304.71 | 14,000.00 | 21,500.00 | 7,500.00 | 53.57% |
| Total Function: 7011 - SEC. ROADS ENGINEERING-EQUIPMENT.. | | 18,533.43 | 15,630.46 | 1,304.71 | 14,000.00 | 21,500.00 | 7,500.00 | 53.57% |

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 | | |
| Function: 7012 - SEC. ROADS ENGINEERING - SUBSISTENCE | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7012-231-41300 | ENGINEERING: SUBSISTENCE - I | 1,982.60 | 2,444.40 | 1,332.44 | 1,500.00 | 2,500.00 | 1,000.00 | 66.67% |
| 0020-20-7012-232-42200 | ENGINEERING: SUBSISTENCE- S | 5,915.00 | 8,296.00 | 4,808.32 | 7,000.00 | 8,500.00 | 1,500.00 | 21.43% |
| 0020-20-7012-233-41300 | ENGINEERING: SUBSISTENCE -M | 5,976.63 | 7,687.50 | 4,386.48 | 0.00 | 8,000.00 | 8,000.00 | 0.00% |
| 0020-20-7012-234-49900 | ENGINEERING: SUBSISTENCE-M | 81.00 | 585.52 | 4,208.60 | 5,000.00 | 1,000.00 | -4,000.00 | -80.00% |
| | Total Expense: | 13,955.23 | 19,013.42 | 14,735.84 | 13,500.00 | 20,000.00 | 6,500.00 | 48.15% |
| Total Function: 7012 - SEC. ROADS ENGINEERING - SUBSISTEN... | | 13,955.23 | 19,013.42 | 14,735.84 | 13,500.00 | 20,000.00 | 6,500.00 | 48.15% |

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 | | |
| Function: 7013 - SEC. ROADS ENGINEERING -OUTSIDE ENGINEERING | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7013-241-42300 | ENGINEERING: OUTSIDE ENGIN | 70,178.92 | 140,787.24 | 38,710.99 | 75,000.00 | 75,000.00 | 0.00 | 0.00% |
| 0020-20-7013-242-42300 | ENGINEERING: OUTSIDE ENGIN | 11,915.84 | 12,975.12 | 4,503.59 | 10,000.00 | 14,000.00 | 4,000.00 | 40.00% |
| 0020-20-7013-243-42300 | OUTSIDE ENGINEERING -MATE | 0.00 | 1,500.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 | 0.00% |
| 0020-20-7013-244-42300 | ENGINEERING: OUTSIDE ENGIN | 3,140.00 | 16,613.00 | 6,350.00 | 9,000.00 | 9,000.00 | 0.00 | 0.00% |
| 0020-20-7013-246-42300 | ENGINEERING: OUTSIDE ENGIN | 271.00 | 130.00 | 287.00 | 500.00 | 500.00 | 0.00 | 0.00% |
| 0020-20-7013-247-42300 | ENGINEERING: OUTSIDE ENGIN | 6,351.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 | 0.00% |
| | Total Expense: | 91,856.76 | 172,005.36 | 49,851.58 | 98,000.00 | 102,000.00 | 4,000.00 | 4.08% |
| Total Function: 7013 - SEC. ROADS ENGINEERING -OUTSIDE E... | | 91,856.76 | 172,005.36 | 49,851.58 | 98,000.00 | 102,000.00 | 4,000.00 | 4.08% |

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) | |
| Function: 7014 - SEC. ROADS ENGINEERING - BRIDGE INSPECTION | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7014-241-42300 | ENGINEERING: OUTSIDE ENGIN | 33,294.82 | 76,909.71 | 46,802.07 | 0.00 | 20,000.00 | 20,000.00 | 0.00% |
| 0020-20-7014-254-42300 | ENGINEERING: BRIDGE INSPEC | 63,474.88 | 49,349.06 | 48,578.54 | 90,000.00 | 70,000.00 | -20,000.00 | -22.22% |
| | Total Expense: | 96,769.70 | 126,258.77 | 95,380.61 | 90,000.00 | 90,000.00 | 0.00 | 0.00% |
| Total Function: 7014 - SEC. ROADS ENGINEERING - BRIDGE INS... | | 96,769.70 | 126,258.77 | 95,380.61 | 90,000.00 | 90,000.00 | 0.00 | 0.00% |

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 | | |
| Function: 7100 - ROADWAY MAINTENANCE/BRIDGES | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7100-420-62000 | CONSTRUCTION:BRIDGES | 3,604.32 | 103,780.24 | 961.00 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| | Total Expense: | 3,604.32 | 103,780.24 | 961.00 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| | Total Function: 7100 - ROADWAY MAINTENANCE/BRIDGES: | 3,604.32 | 103,780.24 | 961.00 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |

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) | |
| Function: 7101 - ROADWAY MAINTENANCE/CULVERTS | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7101-431-62002 | Pipe Culverts: Bridges | 152,262.69 | 269,063.72 | 374,933.15 | 200,000.00 | 200,000.00 | 0.00 | 0.00% |
| 0020-20-7101-432-62001 | Box Culverts: Bridges | 11,379.20 | 8,970.40 | 0.00 | 10,000.00 | 15,000.00 | 5,000.00 | 50.00% |
| | Total Expense: | 163,641.89 | 278,034.12 | 374,933.15 | 210,000.00 | 215,000.00 | 5,000.00 | 2.38% |
| | Total Function: 7101 - ROADWAY MAINTENANCE/CULVERTS: | 163,641.89 | 278,034.12 | 374,933.15 | 210,000.00 | 215,000.00 | 5,000.00 | 2.38% |

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) | |
| Function: 7110 - ROADWAY MAINTENANCE/ROADWAY MAINTENANCE | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7110-458-21000 | ROADWAY MAINT: MAINT OF C | 24,912.03 | 25,481.40 | 13,645.29 | 30,000.00 | 30,000.00 | 0.00 | 0.00% |
| | Total Expense: | 24,912.03 | 25,481.40 | 13,645.29 | 30,000.00 | 30,000.00 | 0.00 | 0.00% |
| Total Function: 7110 - ROADWAY MAINTENANCE/ROADWAY.. | | 24,912.03 | 25,481.40 | 13,645.29 | 30,000.00 | 30,000.00 | 0.00 | 0.00% |

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 | | | |
| Function: 7111 - ROADWAY MAINTENANCE/SALARIES | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7111-000-10003 | WAGE PLAN EMPLOYEES | 15,906.14 | 16,825.49 | 10,214.65 | 17,086.58 | 17,596.87 | 510.29 | 2.99% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 17,596.87 | | | | |
| 0020-20-7111-000-10004 | SUPERVISORY | 330,194.87 | 343,672.17 | 210,995.53 | 343,310.24 | 351,962.58 | 8,652.34 | 2.52% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 351,962.58 | | | | |
| 0020-20-7111-000-10007 | ORGANIZED EMPLOYEES | 2,186,655.53 | 2,284,182.62 | 1,412,728.15 | 2,433,777.92 | 2,517,716.29 | 83,938.37 | 3.45% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 2,517,716.29 | | | | |
| 0020-20-7111-000-10100 | WAGE PLAN EMP. PART TIME | 0.00 | 0.00 | 0.00 | 0.00 | 26,964.68 | 26,964.68 | 0.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 26,964.68 | | | | |
| 0020-20-7111-000-10101 | TEMPORARY EMPLOYEES | 7,066.06 | 3,060.00 | 4,148.00 | 95,061.54 | 115,734.86 | 20,673.32 | 21.75% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 115,734.86 | | | | |
| 0020-20-7111-000-10200 | LONGEVITY COMPENSATION | 2,356.05 | 2,388.68 | 1,416.23 | 2,375.62 | 2,375.62 | 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 | 2,375.62 | | | | |
| 0020-20-7111-000-10400 | OVERTIME | 78,349.00 | 104,380.51 | 48,129.56 | 100,000.00 | 115,000.00 | 15,000.00 | 15.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 115,000.00 | | | | |
| 0020-20-7111-000-10401 | GUARANTEED OVERTIME | 107,236.37 | 119,948.99 | 58,613.21 | 120,000.11 | 130,000.00 | 9,999.89 | 8.33% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 130,000.00 | | | | |

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) | % |
|---|---|-----------------------------|-----------------------------|--|------------------------------|------------------------------|---|--------------|
| | | | | | 2024-2025 Budget Director | 2025-2026 Budget Director | | |
| 0020-20-7111-000-11000 | FICA - CNTY CONTRIBUTION | 201,354.85 | 211,862.20 | 128,415.73 | 229,856.65 | 241,558.91 | 11,702.26 | 5.09% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 241,558.91 | | | |
| 0020-20-7111-000-11100 | IPERS - CNTY CONTRIBUTION | 256,758.39 | 269,865.62 | 163,930.92 | 279,193.54 | 298,456.61 | 19,263.07 | 6.90% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Add missing IPERS for PT Equip Operator | | 0.00 | 0.00 | 2,545.47 | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 295,911.14 | | | |
| 0020-20-7111-000-11300 | EMPLOYEE HOSPITALIZATION | 620,855.28 | 661,953.04 | 414,738.26 | 693,461.46 | 739,383.42 | 45,921.96 | 6.62% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 739,383.42 | | | |
| 0020-20-7111-000-11701 | LIFE INSURANCE | 1,647.86 | 1,660.54 | 991.05 | 1,737.60 | 1,737.60 | 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 | 1,737.60 | | | |
| 0020-20-7111-000-11702 | DENTAL INSURANCE | 15,102.64 | 15,242.99 | 9,067.92 | 15,947.91 | 15,947.91 | 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 | 15,947.91 | | | |
| 0020-20-7111-000-11703 | LTD INSURANCE | 14,159.91 | 14,020.01 | 8,269.38 | 12,461.85 | 12,461.85 | 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 | 12,461.85 | | | |
| Total Expense: | | 3,837,642.95 | 4,049,062.86 | 2,471,658.59 | 4,344,271.02 | 4,586,897.20 | 242,626.18 | 5.58% |
| Total Function: 7111 - ROADWAY MAINTENANCE/SALARIES: | | 3,837,642.95 | 4,049,062.86 | 2,471,658.59 | 4,344,271.02 | 4,586,897.20 | 242,626.18 | 5.58% |

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) | |
| Function: 7112 - ROADWAY MAINTENANCE/ROADSIDE MAINTENANCE | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7112-481-44800 | ROADWAY MAINT: ROADSIDE I | 2,084.72 | 5,834.74 | 7,972.55 | 8,000.00 | 8,000.00 | 0.00 | 0.00% |
| 0020-20-7112-483-44800 | ROADWAY MAINT: ROADSIDE I | 0.00 | 5,897.73 | 709.29 | 10,000.00 | 10,000.00 | 0.00 | 0.00% |
| 0020-20-7112-484-44800 | ROADWAY MAINT: ROADSIDE I | 0.00 | 0.00 | 0.00 | 5,000.00 | 2,000.00 | -3,000.00 | -60.00% |
| 0020-20-7112-485-44800 | ROADWAY MAINT: ROADSIDE I | 8,386.20 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00% |
| 0020-20-7112-489-44900 | ROADWAY MAINT: ROADSIDE I | 8,345.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00% |
| | Total Expense: | 18,815.92 | 11,732.47 | 8,681.84 | 33,000.00 | 30,000.00 | -3,000.00 | -9.09% |
| Total Function: 7112 - ROADWAY MAINTENANCE/ROADSIDE ... | | 18,815.92 | 11,732.47 | 8,681.84 | 33,000.00 | 30,000.00 | -3,000.00 | -9.09% |

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) | |
| Function: 7113 - ROADWAY MAINTENANCE/SURFACE MAINTENANCE | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7113-461-21200 | ROADWAY MAINT: SURFACE M | 350,529.18 | 231,945.35 | 713,208.42 | 750,000.00 | 750,000.00 | 0.00 | 0.00% |
| 0020-20-7113-463-21200 | ROADWAY MAINT: SURFACE M | 255,862.19 | 163,433.57 | 113,253.89 | 150,000.00 | 150,000.00 | 0.00 | 0.00% |
| 0020-20-7113-466-21000 | ROADWAY MAINT: SURFACE M | 46,463.29 | 343,932.65 | 126,483.88 | 150,000.00 | 150,000.00 | 0.00 | 0.00% |
| 0020-20-7113-467-21100 | ROADWAY MAINT: SURFACE M | 398,134.34 | 92,522.92 | 62,306.82 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| Total Expense: | | 1,050,989.00 | 831,834.49 | 1,015,253.01 | 1,150,000.00 | 1,150,000.00 | 0.00 | 0.00% |
| Total Function: 7113 - ROADWAY MAINTENANCE/SURFACE M... | | 1,050,989.00 | 831,834.49 | 1,015,253.01 | 1,150,000.00 | 1,150,000.00 | 0.00 | 0.00% |

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) | |
| Function: 7120 - ROADWAY MAINTENANCE/SNOW & ICE REMOVAL | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7120-524-44800 | TRAVEL SRV & CONTROL: SNO\ | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0020-20-7120-525-21802 | Snow Fence | 0.00 | 0.00 | 565.55 | 0.00 | 0.00 | 0.00 | 0.00% |
| | Total Expense: | 0.00 | 0.00 | 565.55 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Function: 7120 - ROADWAY MAINTENANCE/SNOW & ICE.. | | 0.00 | 0.00 | 565.55 | 0.00 | 0.00 | 0.00 | 0.00% |

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 | | |
| Function: 7130 - ROADWAY MAINTENANCE/TRAFFIC CONTROL | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7130-591-44800 | TRAVEL SERVICES & CONTROL: | 69,407.71 | 94,803.80 | 55,754.00 | 145,000.00 | 145,000.00 | 0.00 | 0.00% |
| 0020-20-7130-593-44800 | TRAVEL SERVICES & CONTROL: | 117,357.50 | 119,758.50 | 108,746.60 | 150,000.00 | 150,000.00 | 0.00 | 0.00% |
| | Total Expense: | 186,765.21 | 214,562.30 | 164,500.60 | 295,000.00 | 295,000.00 | 0.00 | 0.00% |
| Total Function: 7130 - ROADWAY MAINTENANCE/TRAFFIC CO... | | 186,765.21 | 214,562.30 | 164,500.60 | 295,000.00 | 295,000.00 | 0.00 | 0.00% |

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) | |
| Function: 7200 - GENERAL ROADWAY EXPENSES/NEW EQUIPMENT | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7200-610-63000 | EQUIPMENT & EQUIPMENT OP | 1,478,267.00 | 1,193,052.67 | 1,019,574.35 | 1,252,000.00 | 1,584,000.00 | 332,000.00 | 26.52% |
| | Total Expense: | 1,478,267.00 | 1,193,052.67 | 1,019,574.35 | 1,252,000.00 | 1,584,000.00 | 332,000.00 | 26.52% |
| Total Function: 7200 - GENERAL ROADWAY EXPENSES/NEW E... | | 1,478,267.00 | 1,193,052.67 | 1,019,574.35 | 1,252,000.00 | 1,584,000.00 | 332,000.00 | 26.52% |

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) | |
| Function: 7210 - GENERAL ROADWAY EXPENSES/EQUIPMENT REPAIRS | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7210-621-24100 | EQUIPMENT & EQUIPMENT OP | 347,407.24 | 354,035.87 | 231,384.25 | 250,000.00 | 350,000.00 | 100,000.00 | 40.00% |
| 0020-20-7210-623-44300 | EQUIPMENT & EQUIPMENT OP | 221,283.53 | 222,600.70 | 146,896.00 | 170,000.00 | 190,000.00 | 20,000.00 | 11.76% |
| 0020-20-7210-625-29300 | EQUIPMENT & EQUIPMENT OP | 17,664.08 | 17,625.07 | 11,967.01 | 20,000.00 | 20,000.00 | 0.00 | 0.00% |
| 0020-20-7210-627-44600 | EQUIPMENT & EQUIPMENT OP | 18,652.07 | 17,093.51 | 11,747.96 | 20,000.00 | 20,000.00 | 0.00 | 0.00% |
| | Total Expense: | 605,006.92 | 611,355.15 | 401,995.22 | 460,000.00 | 580,000.00 | 120,000.00 | 26.09% |
| Total Function: 7210 - GENERAL ROADWAY EXPENSES/EQUIP... | | 605,006.92 | 611,355.15 | 401,995.22 | 460,000.00 | 580,000.00 | 120,000.00 | 26.09% |

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) | |
| Function: 7211 - GENERAL ROADWAY EXPENSES/EQUIPMENT SUPPLIES | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7211-000-70024 | TOOLS, MATERIALS & SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0020-20-7211-631-25000 | EQUIPMENT & EQUIPMENT OP | 71,208.67 | 65,368.48 | 34,993.32 | 65,000.00 | 65,000.00 | 0.00 | 0.00% |
| 0020-20-7211-632-25001 | EQUIPMENT & EQUIPMENT OP | 1,052,546.79 | 804,026.93 | 337,344.76 | 950,000.00 | 850,000.00 | -100,000.00 | -10.53% |
| 0020-20-7211-633-25100 | EQUIPMENT & EQUIPMENT OP | 55,660.95 | 54,610.33 | 43,034.92 | 40,000.00 | 50,000.00 | 10,000.00 | 25.00% |
| 0020-20-7211-634-25100 | EQUIPMENT & EQUIPMENT OP | 2,217.42 | 5,004.88 | 8,646.99 | 1,500.00 | 2,000.00 | 500.00 | 33.33% |
| 0020-20-7211-635-25300 | EQUIPMENT & EQUIPMENT OP | 134,456.83 | 210,262.76 | 142,743.11 | 150,000.00 | 160,000.00 | 10,000.00 | 6.67% |
| 0020-20-7211-636-25400 | EQUIPMENT & EQUIPMENT OP | 127,509.42 | 128,849.52 | 71,255.19 | 80,000.00 | 100,000.00 | 20,000.00 | 25.00% |
| 0020-20-7211-637-25400 | EQUIPMENT & EQUIPMENT OP | 47,264.32 | 56,067.08 | 39,327.61 | 48,000.00 | 48,000.00 | 0.00 | 0.00% |
| 0020-20-7211-638-25400 | EQUIPMENT & EQUIPMENT OP | 5,236.56 | 7,203.85 | 5,043.52 | 6,000.00 | 8,000.00 | 2,000.00 | 33.33% |
| 0020-20-7211-642-25301 | EQUIPMENT & EQUIPMENT OP | 0.00 | 0.00 | 177.31 | 7,000.00 | 7,000.00 | 0.00 | 0.00% |
| 0020-20-7211-643-25400 | EQUIPMENT & EQUIPMENT OP | 1,801.96 | 2,031.83 | 5,606.60 | 2,500.00 | 2,500.00 | 0.00 | 0.00% |
| 0020-20-7211-649-25400 | EQUIPMENT & EQUIPMENT OP | 751.88 | 1,799.06 | 1,917.11 | 1,500.00 | 1,500.00 | 0.00 | 0.00% |
| | Total Expense: | 1,498,654.80 | 1,335,224.72 | 690,090.44 | 1,351,500.00 | 1,294,000.00 | -57,500.00 | -4.25% |
| Total Function: 7211 - GENERAL ROADWAY EXPENSES/EQUIP... | | 1,498,654.80 | 1,335,224.72 | 690,090.44 | 1,351,500.00 | 1,294,000.00 | -57,500.00 | -4.25% |

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) | |
| Function: 7212 - GENERAL ROADWAY EXPENSES/SUNDRY | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7212-650-47000 | EQUIPMENT & EQUIPMENT OP | 14,152.84 | 14,050.34 | 8,866.15 | 14,000.00 | 14,000.00 | 0.00 | 0.00% |
| 0020-20-7212-652-41400 | TELEPHONE EXPENSE | 9,667.11 | 9,264.64 | 6,770.54 | 11,000.00 | 11,000.00 | 0.00 | 0.00% |
| 0020-20-7212-653-43200 | WATER & SEWER: TOOLS, MAT | 9,918.77 | 11,861.33 | 6,582.86 | 11,000.00 | 11,000.00 | 0.00 | 0.00% |
| 0020-20-7212-654-43100 | TOOLS, MATERIALS & SUPPLIES | 24,413.46 | 21,974.18 | 9,723.09 | 25,000.00 | 25,000.00 | 0.00 | 0.00% |
| 0020-20-7212-655-43000 | TOOLS, MATERIALS & SUPPLIES | 37,653.36 | 18,901.55 | 6,852.00 | 35,000.00 | 35,000.00 | 0.00 | 0.00% |
| 0020-20-7212-660-41401 | TOOLS, MATERIALS & SUPPLIES | 10,561.32 | 11,521.56 | 6,534.98 | 11,000.00 | 11,000.00 | 0.00 | 0.00% |
| | Total Expense: | 106,366.86 | 87,573.60 | 45,329.62 | 107,000.00 | 107,000.00 | 0.00 | 0.00% |
| Total Function: 7212 - GENERAL ROADWAY EXPENSES/SUNDR... | | 106,366.86 | 87,573.60 | 45,329.62 | 107,000.00 | 107,000.00 | 0.00 | 0.00% |

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) | |
| Function: 7220 - GENERAL ROADWAY EXPENSES/TOOLS | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7220-656-29000 | TOOLS, MATERIALS & SUPPLIES | 254.65 | 0.00 | 879.52 | 2,000.00 | 2,000.00 | 0.00 | 0.00% |
| 0020-20-7220-657-29000 | TOOLS, MATERIALS & SUPPLIES | 4,016.34 | 6,741.78 | 9,345.58 | 5,000.00 | 5,000.00 | 0.00 | 0.00% |
| 0020-20-7220-658-44000 | TOOLS, MATERIALS & SUPPLIES | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00% |
| Total Expense: | | 4,270.99 | 6,741.78 | 10,225.10 | 8,000.00 | 8,000.00 | 0.00 | 0.00% |
| Total Function: 7220 - GENERAL ROADWAY EXPENSES/TOOLS: | | 4,270.99 | 6,741.78 | 10,225.10 | 8,000.00 | 8,000.00 | 0.00 | 0.00% |

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) | |
| Function: 7221 - GENERAL ROADWAY EXPENSES/MATERIALS PLD STK | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7221-661-21500 | TOOLS, MATERIALS & SUPPLIES | 441.26 | 398.42 | 7,331.59 | 1,000.00 | 1,000.00 | 0.00 | 0.00% |
| 0020-20-7221-662-21300 | TOOLS, MATERIALS & SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0020-20-7221-663-21300 | TOOLS, MATERIALS & SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0020-20-7221-664-21300 | TOOLS, MATERIALS & SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0020-20-7221-666-21300 | TOOLS, MATERIALS & SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0020-20-7221-668-21400 | TOOLS, MATERIALS & SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | Total Expense: | 441.26 | 398.42 | 7,331.59 | 1,000.00 | 1,000.00 | 0.00 | 0.00% |
| Total Function: 7221 - GENERAL ROADWAY EXPENSES/MATER.. | | 441.26 | 398.42 | 7,331.59 | 1,000.00 | 1,000.00 | 0.00 | 0.00% |

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 | | |
| Function: 7222 - GENERAL ROADWAY EXPENSES/SUPPLIES PLD STK | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7222-681-21800 | TOOLS, MATERIALS & SUPPLIES | 32,868.00 | 53,325.00 | 43,920.00 | 75,000.00 | 75,000.00 | 0.00 | 0.00% |
| 0020-20-7222-682-21800 | TOOLS, MATERIALS & SUPPLIES | 870.00 | 891.25 | 1,653.58 | 3,000.00 | 0.00 | -3,000.00 | -100.00% |
| 0020-20-7222-683-21300 | TOOLS, MATERIALS & SUPPLIES | 3,879.91 | 3,073.23 | 1,256.26 | 5,000.00 | 0.00 | -5,000.00 | -100.00% |
| 0020-20-7222-685-20200 | TOOLS, MATERIALS & SUPPLIES | 11,082.98 | 9,970.19 | 10,003.20 | 15,000.00 | 15,000.00 | 0.00 | 0.00% |
| 0020-20-7222-686-21300 | TOOLS, MATERIALS & SUPPLIES | 2,734.27 | 2,636.87 | 1,319.18 | 2,000.00 | 2,000.00 | 0.00 | 0.00% |
| 0020-20-7222-689-21200 | TOOLS, MATERIALS & SUPPLIES | 32,666.58 | 19,099.74 | 21,185.23 | 35,000.00 | 35,000.00 | 0.00 | 0.00% |
| 0020-20-7222-691-20300 | TOOLS, MATERIALS & SUPPLIES | 4,502.57 | 26,473.30 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 0.00% |
| | Total Expense: | 88,604.31 | 115,469.58 | 79,337.45 | 150,000.00 | 142,000.00 | -8,000.00 | -5.33% |
| Total Function: 7222 - GENERAL ROADWAY EXPENSES/SUPPLI... | | 88,604.31 | 115,469.58 | 79,337.45 | 150,000.00 | 142,000.00 | -8,000.00 | -5.33% |

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) | |
| Function: 7230 - GENERAL ROADWAY EXPENSES/DRAINAGE ASSESSMENTS | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7230-810-60100 | REAL ESTATE & BUILDINGS: DR | 5,461.29 | 5,782.84 | 7,714.65 | 6,000.00 | 6,000.00 | 0.00 | 0.00% |
| | Total Expense: | 5,461.29 | 5,782.84 | 7,714.65 | 6,000.00 | 6,000.00 | 0.00 | 0.00% |
| Total Function: 7230 - GENERAL ROADWAY EXPENSES/DRAIN... | | 5,461.29 | 5,782.84 | 7,714.65 | 6,000.00 | 6,000.00 | 0.00 | 0.00% |

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) | |
| Function: 7231 - GENERAL ROADWAY EXPENSES/BUILDING | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7231-820-61000 | REAL ESTATE & BUILDINGS: BU | 57,619.26 | 25,967.49 | 17,371.16 | 80,000.00 | 80,000.00 | 0.00 | 0.00% |
| 0020-20-7231-830-60000 | REAL ESTATE & BUILDINGS: GR | 3,508.75 | 15,228.00 | 34,941.68 | 20,000.00 | 20,000.00 | 0.00 | 0.00% |
| | Total Expense: | 61,128.01 | 41,195.49 | 52,312.84 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| Total Function: 7231 - GENERAL ROADWAY EXPENSES/BUILDING... | | 61,128.01 | 41,195.49 | 52,312.84 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |

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) | |
| Function: 7232 - GENERAL ROADWAY EXPENSES/GROUNDS | | | | | | | | |
| Expense | | | | | | | | |
| 0020-20-7232-830-60000 | REAL ESTATE & BUILDINGS: GR | 17,942.13 | 15,653.20 | 14,129.20 | 20,000.00 | 20,000.00 | 0.00 | 0.00% |
| | Total Expense: | 17,942.13 | 15,653.20 | 14,129.20 | 20,000.00 | 20,000.00 | 0.00 | 0.00% |
| Total Function: 7232 - GENERAL ROADWAY EXPENSES/GROU... | | 17,942.13 | 15,653.20 | 14,129.20 | 20,000.00 | 20,000.00 | 0.00 | 0.00% |

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) | |
| Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION | | | | | | | | |
| Revenue | | | | | | | | |
| 0020-0-20-9001-90400 | AUDITORS TRANSFERS: OTHER | 1,611,000.00 | 1,732,500.00 | 866,000.00 | 1,732,000.00 | 1,800,000.00 | 68,000.00 | 3.93% |
| | Total Revenue: | 1,611,000.00 | 1,732,500.00 | 866,000.00 | 1,732,000.00 | 1,800,000.00 | 68,000.00 | 3.93% |
| Total Function: 9001 - POLICY & ADMINISTRATION/BOARD A... | | 1,611,000.00 | 1,732,500.00 | 866,000.00 | 1,732,000.00 | 1,800,000.00 | 68,000.00 | 3.93% |
| Total Fund: 0020 - SECONDARY ROADS: | | -5,689.64 | 140,888.56 | -1,286,438.96 | -1,189,000.26 | -1,542,521.77 | -353,521.51 | 29.73% |
| Report Total: | | -5,689.64 | 140,888.56 | -1,286,438.96 | -1,189,000.26 | -1,542,521.77 | -353,521.51 | 29.73% |

Budget Comparison Report

Fund Summary

| Fund | 2022-2023 | 2023-2024 | 2024-2025 | Parent Budget | Comparison 1 | Comparison 1 | % |
|------------------------|------------------|-------------------|--------------------------|---------------------------|----------------------|--|---------------|
| | Total Activity | Total Activity | YTD Activity Through Jun | 2024-2025 Budget Director | Budget | to Parent Budget Increase / (Decrease) | |
| 0020 - SECONDARY ROADS | -5,689.64 | 140,888.56 | -1,286,438.96 | -1,189,000.26 | -1,542,521.77 | -353,521.51 | 29.73% |
| Report Total: | -5,689.64 | 140,888.56 | -1,286,438.96 | -1,189,000.26 | -1,542,521.77 | -353,521.51 | 29.73% |

SECONDARY ROADS GRAVEL PROJECT FUND 0025



Woodbury County

Budget Comparison Report

Account Detail

| 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) | |
| Fund: 0025 - Secondary roads Gravel Project | | | | | | | |
| Function: 0200 - CAPITAL PROJECTS | | | | | | | |
| Expense | | | | | | | |
| 0025-20-0200-352-44800 | | | | | | | |
| CONSTRUCTION: ROADWAY COI | 1,275,735.49 | 2,445,544.01 | 1,695,306.25 | 6,000,000.00 | 1,100,000.00 | -4,900,000.00 | -81.67% |
| Total Expense: | 1,275,735.49 | 2,445,544.01 | 1,695,306.25 | 6,000,000.00 | 1,100,000.00 | -4,900,000.00 | -81.67% |
| Total Function: 0200 - CAPITAL PROJECTS: | 1,275,735.49 | 2,445,544.01 | 1,695,306.25 | 6,000,000.00 | 1,100,000.00 | -4,900,000.00 | -81.67% |
| Total Fund: 0025 - Secondary roads Gravel Project: | 1,275,735.49 | 2,445,544.01 | 1,695,306.25 | 6,000,000.00 | 1,100,000.00 | -4,900,000.00 | -81.67% |
| Report Total: | 1,275,735.49 | 2,445,544.01 | 1,695,306.25 | 6,000,000.00 | 1,100,000.00 | -4,900,000.00 | -81.67% |

Budget Comparison Report

Fund Summary

| Fund | 2022-2023 | 2023-2024 | 2024-2025 | Parent Budget | Comparison 1 | Comparison 1 | % |
|---------------------------------------|---------------------|---------------------|--------------------------|---------------------------|---------------------|--|----------------|
| | Total Activity | Total Activity | YTD Activity Through Jun | 2024-2025 Budget Director | Budget | to Parent Budget Increase / (Decrease) | |
| 0025 - Secondary roads Gravel Project | 1,275,735.49 | 2,445,544.01 | 1,695,306.25 | 6,000,000.00 | 1,100,000.00 | -4,900,000.00 | -81.67% |
| Report Total: | 1,275,735.49 | 2,445,544.01 | 1,695,306.25 | 6,000,000.00 | 1,100,000.00 | -4,900,000.00 | -81.67% |

Woodbury County, Iowa

FY 2025-2026

Authorized Positions by Department/Positions

Conservation

| <u>Division</u> | <u>Position</u> | <u>Authorized # of Positions</u> | <u># of Employees in Positions</u> |
|-----------------|---|----------------------------------|------------------------------------|
| Administration | Executive Director | 1 Exempt | 1 |
| | Field Operations Director | 1 Exempt | 1 |
| | Administration Secretary | 1 hourly | 1 |
| | P/T Clerk (.40) | .60 | 1 |
| Parks | Assistant Resource Manager | 3 hourly | 3 |
| | Resource Manager | 3 Exempt | 3 |
| | Resource Technician | 3 hourly | 3 |
| | GIS/Resource Technician | 1 hourly | 1 |
| Naturalist | Education Director | 1 Exempt | 1 |
| | Naturalist | 2 hourly | 2 |
| | Volunteer Coordinator/Receptionist – PT (.60 FTE) | 1 hourly | 1 |
| | Receptionist – PT (.60 FTE) | 2 hourly | 2 |

Total Authorized Positions = 16 FTE and 4 part-time

Non – Union Department

CONSERVATION ADMINISTRATION

Fund 0001

-6100-



Woodbury County

Budget Comparison Report

Account Detail

| 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) | |
| Fund: 0001 - GENERAL BASIC | | | | | | | | |
| Function: 6100 - CONSERV. & RECREA. SER./CONSERVATION ADMIN. | | | | | | | | |
| Revenue | | | | | | | | |
| 0001-4-22-6100-20100 | GAS TAX REFUND | 4,361.49 | 5,148.11 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00% |
| 0001-4-22-6100-84800 | MISCELLANEOUS REFUNDS | 0.00 | 0.00 | 1,468.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | Total Revenue: | 4,361.49 | 5,148.11 | 1,468.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00% |
| Expense | | | | | | | | |
| 0001-22-6100-000-10002 | DEPARTMENT HEADS | 130,153.16 | 134,195.34 | 80,800.56 | 135,536.53 | 139,602.53 | 4,066.00 | 3.00% |
| | Budget Detail | | | | | | | |
| | Budget Code | | | | | | | |
| | Budget Director | | | | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 139,602.53 |
| 0001-22-6100-000-10003 | WAGE PLAN EMPLOYEES | 117,849.49 | 126,638.01 | 79,125.42 | 134,435.14 | 141,504.61 | 7,069.47 | 5.26% |
| | Budget Detail | | | | | | | |
| | Budget Code | | | | | | | |
| | Budget Director | | | | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 141,504.61 |
| 0001-22-6100-000-10004 | SUPERVISORY | 92,851.92 | 95,059.46 | 57,236.38 | 96,009.51 | 98,889.70 | 2,880.19 | 3.00% |
| | Budget Detail | | | | | | | |
| | Budget Code | | | | | | | |
| | Budget Director | | | | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 98,889.70 |
| 0001-22-6100-000-10100 | WAGE PLAN EMP. PART TIME | 3,047.34 | 17,999.19 | 10,653.95 | 22,777.96 | 23,526.95 | 748.99 | 3.29% |
| | Budget Detail | | | | | | | |
| | Budget Code | | | | | | | |
| | Budget Director | | | | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 23,526.95 |
| 0001-22-6100-000-11000 | FICA - CNTY CONTRIBUTION | 25,348.81 | 27,484.88 | 16,729.89 | 28,668.18 | 29,720.52 | 1,052.34 | 3.67% |
| | Budget Detail | | | | | | | |
| | Budget Code | | | | | | | |
| | Budget Director | | | | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 29,720.52 |
| 0001-22-6100-000-11100 | IPERS - CNTY CONTRIBUTION | 32,155.35 | 34,997.10 | 21,326.43 | 36,397.86 | 37,782.61 | 1,384.75 | 3.80% |

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 | 37,782.61 | | | |
| 0001-22-6100-000-11300 | EMPLOYEE HOSPITALIZATION | 67,707.34 | 72,099.79 | 43,924.98 | 72,703.44 | 75,964.56 | 3,261.12 4.49% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 75,964.56 | | | |
| 0001-22-6100-000-11701 | LIFE INSURANCE | 151.78 | 153.60 | 89.60 | 153.60 | 153.60 | 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 | 153.60 | | | |
| 0001-22-6100-000-11702 | DENTAL INSURANCE | 1,392.98 | 1,409.76 | 822.36 | 1,409.76 | 1,409.76 | 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 | 1,409.76 | | | |
| 0001-22-6100-000-11703 | LTD INSURANCE | 1,738.60 | 1,814.92 | 1,107.63 | 1,101.60 | 1,101.60 | 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 | 1,101.60 | | | |
| 0001-22-6100-000-23000 | FOOD & PROVISIONS | 296.53 | 85.33 | 50.85 | 0.00 | 0.00 | 0.00 0.00% |
| 0001-22-6100-000-25000 | GAS & OIL | 3,698.44 | 3,068.74 | 1,946.41 | 3,800.00 | 3,800.00 | 0.00 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Fuel | Fuel for 5 administrativ vehicles for 8 employees at the Nature Center. Fuel for mowers, skidloaders, tractors, chainsaws and weed eaters used to maintain the gorunds and trails at the Nature Center. | | | | | |
| 0001-22-6100-000-25100 | Lubricants | 421.55 | 135.89 | 122.77 | 0.00 | 0.00 | 0.00 0.00% |
| 0001-22-6100-000-25300 | TIRES & TUBES | 246.95 | 772.40 | 738.32 | 0.00 | 0.00 | 0.00 0.00% |
| 0001-22-6100-000-26000 | STATIONARY/FORMS/GENERA | 1,349.46 | 1,114.84 | 518.12 | 2,500.00 | 2,000.00 | -500.00 -20.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Stationary Forms - Supplies | Printing for camping coupon books, camping reciepts etc. | | | | | |
| 0001-22-6100-000-26100 | MAGAZINES & BOOKS | 372.38 | 441.76 | 244.93 | 400.00 | 400.00 | 0.00 0.00% |

Budget Comparison Report

| Account Number | Budget Notes Budget Code Budget Director | Subject | Description | 2022-2023 Total Activity | 2023-2024 Total Activity | 2024-2025 YTD Activity Through Jun | Parent Budget | Comparison 1 | Comparison 1 | % | |
|--|--|--------------------------------|--|-----------------------------|-----------------------------|--|------------------------------|-----------------|---------------------|--------|--|
| | | | | | | | 2024-2025 Budget Director | Budget | to Parent Budget | | |
| | | | | | | | 2025-2026 | Increase / | (Decrease) | | |
| | | | | | | | Budget Director | Budget Director | | | |
| | | Magazines& Books | Subscriptions and purchasing books for Environmental ED Program | | | | | | | | |
| 0001-22-6100-000-27500 | | Motor Vehicle Equipment | | 81.41 | 0.00 | 2,645.88 | 0.00 | 0.00 | 0.00 | 0.00% | |
| 0001-22-6100-000-27801 | | Law Enforcement Equipment | | 3,980.28 | 3,368.60 | 1,509.32 | 2,500.00 | 2,500.00 | 0.00 | 0.00% | |
| | | Law Enf Equipment | Law enforcement equipment for officers and vehicles. | | | | | | | | |
| 0001-22-6100-000-29300 | | EQUIPMENT & EQUIPMENT OP | | 376.12 | 124.85 | 84.09 | 0.00 | 0.00 | 0.00 | 0.00% | |
| 0001-22-6100-000-29400 | | WEARING/SAFETY APPAREL | | 908.97 | 848.08 | 805.75 | 650.00 | 650.00 | 0.00 | 0.00% | |
| | | Wearing/Safety Apparel | Uniform allowances, protective chainsaw pants, helmets & shields, gloves,ear plugs, first aid kits resupply | | | | | | | | |
| 0001-22-6100-000-40000 | | OFFICIAL PUBL. & LEGALS | | 559.68 | 270.00 | 72.00 | 600.00 | 600.00 | 0.00 | 0.00% | |
| | | Official Publications & Legals | Job ads, public notices | | | | | | | | |
| 0001-22-6100-000-40200 | | TYPING, PRINTING & BINDING | | 2,617.67 | 3,095.00 | 0.00 | 1,500.00 | 2,000.00 | 500.00 | 33.33% | |
| | | Typing, Printing & Binding | Stationary forms, newsletter supplies | | | | | | | | |
| 0001-22-6100-000-41200 | | POSTAGE & MAILING | | 844.65 | 883.85 | 809.31 | 1,000.00 | 1,000.00 | 0.00 | 0.00% | |
| | | Postage & Mailings | Funds for postage machine lease and psotage for daily mail and newsletters | | | | | | | | |
| 0001-22-6100-000-41301 | | TRAVEL EXPENSES | | 2,715.73 | 1,189.42 | 1,125.09 | 4,000.00 | 4,000.00 | 0.00 | 0.00% | |
| | | Travel Expense | Covers registration fees for 5 board members & 2 administrative staff for Annual Conference, ISAC,CCPOA & Winterfest | | | | | | | | |
| 0001-22-6100-000-41402 | | AirCard Expense | | 957.41 | 1,485.72 | 742.86 | 960.00 | 960.00 | 0.00 | 0.00% | |
| | | Air Card | 2 air cards for Dan & Brians law enforcement vehicles for computers. | | | | | | | | |
| 0001-22-6100-000-42200 | | SCHOOL OF INSTRUCTION | | 1,832.00 | 560.00 | 1,330.00 | 2,500.00 | 2,500.00 | 0.00 | 0.00% | |

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 Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Conservation Board State Conference | 0.00 | 0.00 | 500.00 | | | |
| Budget Director | ISAC School of Instruction | 0.00 | 0.00 | 500.00 | | | |
| Budget Director | Peace Officers CEU's 8 officers | 0.00 | 0.00 | 800.00 | | | |
| Budget Director | Pesticide CEU's | 0.00 | 0.00 | 500.00 | | | |
| Budget Director | Staff Annual Traing | 0.00 | 0.00 | 200.00 | | | |
| 0001-22-6100-000-42601 | PROFESSIONAL SERVICES | 505.00 | 374.41 | 741.50 | 700.00 | 700.00 | 0.00 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Professional Services | Services such as appraisals or title opinions | | | | | |
| 0001-22-6100-000-42801 | MEDICAL FEES | 200.00 | 400.00 | 0.00 | 400.00 | 400.00 | 0.00 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Medical Fees | Physicals & drug testing | | | | | |
| 0001-22-6100-000-44000 | REPAIR & MAINTENANCE: VEHI | 125.94 | 4,020.86 | 23.82 | 2,500.00 | 2,500.00 | 0.00 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Repair & Maintenance | Repair and maintenance on 5 administartive vehicle at Nature Center | | | | | |
| 0001-22-6100-000-44600 | REPAIR & MAINTENANCE: RAD | 0.00 | 0.00 | 857.00 | 100.00 | 100.00 | 0.00 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Repair & Maintenance radios | Radio repair or reprogramming | | | | | |
| 0001-22-6100-000-44901 | CONTRACTUAL SERVICES | 798.00 | 998.00 | 413.00 | 848.00 | 1,000.00 | 152.00 17.92% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Conrtactual Services | Annual maintenance & hosting fees on Woodburycountyparks website | | | | | |
| 0001-22-6100-000-44905 | Copier Maintenance Contract | 1,807.49 | 1,466.77 | 685.42 | 1,200.00 | 1,200.00 | 0.00 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Copier Maint Contract | Fees for copier maintenance | | | | | |
| 0001-22-6100-000-48000 | DUES/MEMBERSHIPS | 4,014.90 | 604.90 | 3,889.90 | 3,200.00 | 3,900.00 | 700.00 21.88% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | District III Dues | 0.00 | 0.00 | 200.00 | | | |

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 Director | Iowa Assoc Of County Conservation Boards | | 0.00 | 0.00 | 2,500.00 | | | |
| Budget Director | Iowa Natural Heritage Foundation | | 0.00 | 0.00 | 1,000.00 | | | |
| Budget Director | NRPA Dues | | 0.00 | 0.00 | 200.00 | | | |
| 0001-22-6100-000-48700 | License & Permits | 124.54 | 27.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6100-000-49601 | DRAINAGE TAXES | 10,419.45 | 10,732.10 | 8,787.56 | 7,500.00 | 10,500.00 | 3,000.00 | 40.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Drainage Taxes | | | | | | | |
| | | | | | | | | |
| 0001-22-6100-000-63500 | MACHINERY & EQUIPMENT: M | 183,226.66 | 170,738.71 | 136,495.00 | 130,000.00 | 150,000.00 | 20,000.00 | 15.38% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Machinery & Equipment - Motor Vehicle | | | | | | | |
| | | | | | | | | |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Trade 2015 Toro 72 inch Mower | | 0.00 | 0.00 | 23,000.00 | | | |
| Budget Director | Trade 2016 Chevy Colorado | | 0.00 | 0.00 | 29,000.00 | | | |
| Budget Director | Trade 2016 Dodge Caravan - Naturalist vehic | | 0.00 | 0.00 | 35,000.00 | | | |
| Budget Director | Trade 2020 Xmark Zero Turn Mower | | 0.00 | 0.00 | 25,000.00 | | | |
| Budget Director | Trade 3/4 4x4 pickup ext cab | | 0.00 | 0.00 | 38,000.00 | | | |
| 0001-22-6100-000-63600 | MACHINERY & EQUIPMENT: OI | 1,199.00 | 1,106.02 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Mach & Equip- Office Equip & Furniture | | | | | | | |
| | | | | | | | | |
| 0001-22-6100-000-63601 | LEASE/PURCHASE AGREEMENT | 2,429.40 | 2,457.80 | 1,442.00 | 2,500.00 | 2,500.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Copier Lease agreement | | | | | | | |
| | | | | | | | | |
| 0001-22-6100-000-64600 | MACHINERY & EQUIPMENT: CC | 4,439.43 | 3,024.68 | 2,668.74 | 1,200.00 | 2,000.00 | 800.00 | 66.67% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Computer Software | | | | | | | |
| | | | | | | | | |
| | Total Expense: | 702,945.81 | 725,247.94 | 480,566.84 | 701,751.58 | 746,866.44 | 45,114.86 | 6.43% |
| Total Function: 6100 - CONSERV. & RECREA. SER./CONSERVAT.. | | -698,584.32 | -720,099.83 | -479,098.84 | -696,751.58 | -741,866.44 | -45,114.86 | 6.48% |

CONSERVATION PARKS

Fund 0001

-6110-

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 | | | |
| Function: 6110 - CONSERV. & RECREA. SER./PARKS & CONSERVATION | | | | | | | | |
| Expense | | | | | | | | |
| 0001-22-6110-000-10003 | WAGE PLAN EMPLOYEES | 301,243.12 | 344,491.12 | 206,098.25 | 358,542.55 | 366,353.74 | 7,811.19 | 2.18% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 366,353.74 | | | |
| 0001-22-6110-000-10004 | SUPERVISORY | 200,153.21 | 235,094.53 | 142,440.65 | 238,933.31 | 246,100.71 | 7,167.40 | 3.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 246,100.71 | | | |
| 0001-22-6110-000-10101 | TEMPORARY EMPLOYEES | 124,196.95 | 121,628.73 | 85,381.36 | 219,000.06 | 228,643.34 | 9,643.28 | 4.40% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 228,643.34 | | | |
| 0001-22-6110-000-10400 | OVERTIME | 90.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6110-000-11000 | FICA - CNTY CONTRIBUTION | 46,765.85 | 52,408.20 | 32,390.24 | 61,241.01 | 53,750.80 | -7,490.21 | -12.23% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 53,750.80 | | | |
| 0001-22-6110-000-11100 | IPERS - CNTY CONTRIBUTION | 47,722.19 | 54,882.10 | 34,625.93 | 55,839.97 | 57,235.30 | 1,395.33 | 2.50% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 57,235.30 | | | |
| 0001-22-6110-000-11300 | EMPLOYEE HOSPITALIZATION | 99,585.58 | 114,744.37 | 78,740.91 | 114,696.48 | 135,920.16 | 21,223.68 | 18.50% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | | 0.00 | 0.00 | 135,920.16 | | | |
| 0001-22-6110-000-11701 | LIFE INSURANCE | 302.65 | 329.60 | 201.60 | 345.60 | 345.60 | 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 | 345.60 | | | |
| 0001-22-6110-000-11702 | DENTAL INSURANCE | 2,777.57 | 3,025.11 | 1,850.31 | 3,171.96 | 3,171.96 | 0.00 | 0.00% |

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 | 3,171.96 | | | |
| 0001-22-6110-000-11703 | LTD INSURANCE | 2,557.78 | 2,869.85 | 1,750.12 | 2,468.45 | 2,476.40 | 7.95 0.32% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 2,476.40 | | | |
| 0001-22-6110-000-20101 | ANIMAL CARE | 134.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 0.00% |
| 0001-22-6110-000-20200 | CHEMICALS & GASES-HERBICID | 5,571.20 | 4,700.10 | 0.00 | 6,000.00 | 6,000.00 | 0.00 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Chemicals | Chemicals used in parks and wildlife areas for weed control | | | | | |
| 0001-22-6110-000-20201 | Chemicals & Gases - Brush | 177.50 | 189.35 | 0.00 | 0.00 | 0.00 | 0.00 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Chemicals, gasses & herbicides | These are chemicals we use for weed control in our areas we manage from parks to wildlife areas. | | | | | |
| 0001-22-6110-000-20300 | FERTILIZER & SEED | 3,042.41 | 3,539.63 | 1,766.86 | 7,000.00 | 7,000.00 | 0.00 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Fertilizer & seed | Grass seed and native grass and forb seed mixes, trees & fertilizer for parks and wildlife areas. | | | | | |
| 0001-22-6110-000-23000 | FOOD & PROVISIONS | 50.65 | 0.00 | 171.20 | 0.00 | 0.00 | 0.00 0.00% |
| 0001-22-6110-000-23200 | CUSTODIAL SUPPLIES | 8,871.98 | 7,205.78 | 0.00 | 9,000.00 | 9,000.00 | 0.00 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Custodial Supplies | This line item we buy toilet paper, hand towels, soap, disinfectants etc for the parks. | | | | | |
| 0001-22-6110-000-25000 | GAS & OIL | 53,973.49 | 39,827.87 | 26,245.87 | 45,000.00 | 45,000.00 | 0.00 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Gas & Oil | Fuel for all vehicles, tractors, mowers, chainsaws, weed eaters, etc. in our parks system. | | | | | |
| 0001-22-6110-000-25100 | Lubricants | 4,859.30 | 5,222.26 | 3,061.58 | 2,500.00 | 5,000.00 | 2,500.00 100.00% |
| Budget Notes | | | | | | | |
| Budget Code | Subject | Description | | | | | |
| Budget Director | Lubricants | Oil, filters, transmission fluid, hydro oil, antifreeze, grease etc. for all of our park equipment. | | | | | |
| 0001-22-6110-000-25300 | TIRES & TUBES | 3,242.74 | 4,146.43 | 6,907.42 | 4,000.00 | 4,000.00 | 0.00 0.00% |

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 Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Tires & Tubes | | | | | | | |
| | Description | | | | | | | |
| | This is supposed to cover all tires and tubes repair and replacements for all the equipment in our parks, it doesn't as it is hard to look in that crystal ball on tires etc. | | | | | | | |
| 0001-22-6110-000-27500 | Motor Vehicle Equipment | 1,929.05 | 910.84 | 2,227.43 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6110-000-27801 | Law Enforcement Equipment | 15,117.10 | 10,447.59 | 330.84 | 2,000.00 | 2,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Law Enforcement Equipment | | | | | | | |
| | Description | | | | | | | |
| | Every year we have bullet proof vests that come up for replacemnt that have expired or gear that wears out or breaks and other equipment that needs to be replaced | | | | | | | |
| 0001-22-6110-000-29001 | Shop Equipment | 309.99 | 159.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6110-000-29200 | Recreational Supplies | 297.63 | 0.00 | 4,393.96 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6110-000-29300 | EQUIPMENT & EQUIPMENT OP | 1,644.44 | 2,463.48 | 890.18 | 2,000.00 | 2,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Safety & Protective Supplies | | | | | | | |
| | Description | | | | | | | |
| | Safety gear in the parks, rubber gloves, chainsaw chaps, helmets,leather gloves, fire retardant gear, chaps get torn or hit and need to be replaced immediately. | | | | | | | |
| 0001-22-6110-000-29301 | ARMS/AMMUNITION | 5,176.57 | 3,499.93 | 3,318.77 | 4,000.00 | 4,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Firearms & Ammunition | | | | | | | |
| | Description | | | | | | | |
| | This covers all duty ammo, practice ammo and equipment for 8 officers firearms. Officers are required to quaiify yearly with handguns and rifles. This covers practice ammo as well as duty ammo. | | | | | | | |
| 0001-22-6110-000-29400 | WEARING/SAFETY APPAREL | 4,646.50 | 5,485.06 | 2,517.72 | 8,000.00 | 7,500.00 | -500.00 | -6.25% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Personnel & protective equipment - seasona | 0.00 | 0.00 | 2,800.00 | | | | |
| Budget Director | Seasonal staff shirts & hats | 0.00 | 0.00 | 1,800.00 | | | | |
| Budget Director | Summer ranger & security gaurd uniforms | 0.00 | 0.00 | 500.00 | | | | |
| Budget Director | Uniform allowance for 8 park employees @ | 0.00 | 0.00 | 2,400.00 | | | | |
| 0001-22-6110-000-41301 | TRAVEL EXPENSES | 3,526.09 | 1,340.14 | 1,024.47 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6110-000-41400 | TELEPHONE EXPENSE | 5,513.76 | 8,289.53 | 4,853.44 | 5,500.00 | 5,500.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Telephone & Internet | | | | | | | |
| | Description | | | | | | | |
| | Telephone & internet expenses for all parks and park offices. | | | | | | | |
| 0001-22-6110-000-41401 | CELL PHONE EXPENSE | 4,800.00 | 5,300.00 | 2,700.00 | 4,500.00 | 5,000.00 | 500.00 | 11.11% |

Budget Comparison Report

| Account Number | Budget Notes Budget Code Budget Director | Subject | 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) | % |
|--|--|---------------------------------------|---|-----------------------------|-----------------------------|--|------------------------------|------------------------------|---|----------|
| | | | | | | | 2024-2025 Budget Director | 2025-2026 Budget Director | | |
| 0001-22-6110-000-41402 | Budget Notes Budget Code Budget Director | Subject Cell Expenses | Description Cell phone reimbursements for 10 employees | | | | 2,400.00 | 2,400.00 | 0.00 | 0.00% |
| | | AirCard Expense | | 1,712.76 | 2,476.20 | 1,238.10 | | | | |
| 0001-22-6110-000-42200 | Budget Notes Budget Code Budget Director | Subject Air Card Expense | Description Air card expense for 6 law enforcement officers for computers in trucks | | | | 0.00 | 0.00 | 0.00 | 0.00% |
| | | SCHOOL OF INSTRUCTION | | 8,958.90 | 4,121.03 | 1,365.00 | | | | |
| 0001-22-6110-000-43000 | Budget Notes Budget Code Budget Director | Subject Natural Gas & LP | Description Natural gas and LP costs for all offices, shops and residences in the parks. Priced off bids recieved through secondary roads. | | | | 4,500.00 | 4,500.00 | 0.00 | 0.00% |
| | | NATURAL & LP GAS | | 4,558.56 | 3,849.70 | 1,861.97 | | | | |
| 0001-22-6110-000-43100 | Budget Notes Budget Code Budget Director | Subject ELECTRIC LIGHT & POWER | Description Electric service for all parks, campgrounds, cabins, shelters, concession stands and residences in our park system. | | | | 70,000.00 | 70,000.00 | 0.00 | 0.00% |
| | | ELECTRIC LIGHT & POWER | | 72,319.41 | 67,035.96 | 34,666.70 | | | | |
| 0001-22-6110-000-43200 | Budget Notes Budget Code Budget Director | Subject WATER & SEWER | Description Costs for water in the parks, chemicals for treatment, quarterly testing etc. | | | | 3,000.00 | 0.00 | -3,000.00 | -100.00% |
| | | WATER & SEWER | | 0.00 | 0.00 | 0.00 | | | | |
| 0001-22-6110-000-43201 | Budget Notes Budget Code Budget Director | Subject Water | Description Costs for water in the parks, chemicals for treatment, quarterly testing etc. | | | | 0.00 | 4,000.00 | 4,000.00 | 0.00% |
| | | Water & Sewer | | 5,629.03 | 3,814.90 | 2,835.01 | | | | |
| 0001-22-6110-000-43202 | Budget Notes Budget Code Budget Director | Subject Garbage | Description This is for contracts for garbage costs we have at the parks and Nature Center. Bids are done every two years for removal contracts. | | | | 18,000.00 | 18,000.00 | 0.00 | 0.00% |
| | | Garbage | | 19,462.40 | 18,524.75 | 9,500.75 | | | | |
| 0001-22-6110-000-44000 | Budget Notes Budget Code Budget Director | Subject REPAIR & MAINTENANCE: VEH | Description Repair & maintenance for over 10 vehicles, 2 dump trucks, mowers & UTV's in the parks system. | | | | 10,000.00 | 10,000.00 | 0.00 | 0.00% |
| | | REPAIR & MAINTENANCE: VEH | | 2,081.24 | 2,077.64 | 3,233.79 | | | | |
| 0001-22-6110-000-44100 | Budget Notes Budget Code Budget Director | Subject REPAIRS & MAINTENACE: BUIL | Description Costs for all materials, labor etc. for all buildings and structures in the parks. | | | | 45,000.00 | 45,000.00 | 0.00 | 0.00% |
| | | REPAIRS & MAINTENACE: BUIL | | 64,338.17 | 41,424.33 | 35,993.60 | | | | |
| 0001-22-6110-000-44400 | Budget Notes Budget Code Budget Director | Subject REPAIR & MAINTENANCE: EQU | Description Costs for all materials, labor etc. for all buildings and structures in the parks. | | | | 20,000.00 | 20,000.00 | 0.00 | 0.00% |
| | | REPAIR & MAINTENANCE: EQU | | 29,132.62 | 46,034.08 | 29,278.96 | | | | |

Budget Comparison Report

| Account Number | Budget Notes Budget Code Budget Director | Subject | Description | 2022-2023 | 2023-2024 | 2024-2025 | Parent Budget | Comparison 1 | Comparison 1 | % |
|--|--|---------------------------|--|---------------------|---------------------|-----------------------------|------------------------------|---------------------|---------------------|--------------|
| | | | | Total Activity | Total Activity | YTD Activity Through Jun | 2024-2025 Budget Director | Budget | to Parent Budget | |
| 0001-22-6110-000-44600 | | REPAIR & MAINTENANCE: RAD | Repair and maintenance of all park equipment. Playgrounds, wells, etc | 1,010.37 | 1,418.78 | 3,482.95 | 1,500.00 | 1,500.00 | 0.00 | 0.00% |
| 0001-22-6110-000-48700 | | License & Permits | | 31.00 | 533.23 | 190.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6110-000-63600 | | MACHINERY & EQUIPMENT: OI | Repair and maintenance of all law enforcement radios in our system. 9 radios and 13 portables. | 3,660.19 | 630.98 | 458.93 | 4,000.00 | 4,000.00 | 0.00 | 0.00% |
| 0001-22-6110-000-63700 | | MINOR EQUIPMENT/HAND TO | Replace chainsaws, weed eaters, brush saws, blades, chains etc. | 8,560.54 | 6,255.79 | 8,538.81 | 1,000.00 | 1,000.00 | 0.00 | 0.00% |
| 0001-22-6110-000-64600 | | MACHINERY & EQUIPMENT: CC | Replace hand tools such as wrenches, hammers etc. | 0.00 | 0.00 | 600.00 | 0.00 | 1,200.00 | 1,200.00 | 0.00% |
| Total Expense: | | | | 1,169,735.43 | 1,230,398.73 | 777,133.68 | 1,333,139.39 | 1,377,598.01 | 44,458.62 | 3.33% |
| Total Function: 6110 - CONSERV. & RECREA. SER./PARKS & C... | | | | 1,169,735.43 | 1,230,398.73 | 777,133.68 | 1,333,139.39 | 1,377,598.01 | 44,458.62 | 3.33% |

CONSERVATION

Naturalist

Fund 0001

-6120

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 | | | |
| Function: 6120 - CONSERV. & RECREA. SER./NATURALIST | | | | | | | | |
| Expense | | | | | | | | |
| 0001-22-6120-000-10003 | WAGE PLAN EMPLOYEES | 86,527.55 | 115,452.75 | 73,431.14 | 124,940.14 | 131,512.00 | 6,571.86 | 5.26% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 131,512.00 | | | | |
| 0001-22-6120-000-10004 | SUPERVISORY | 89,776.98 | 73,726.39 | 45,076.67 | 76,125.10 | 80,076.39 | 3,951.29 | 5.19% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 80,076.39 | | | | |
| 0001-22-6120-000-10100 | WAGE PLAN EMP. PART TIME | 68,194.10 | 72,488.27 | 47,649.04 | 78,997.84 | 82,755.82 | 3,757.98 | 4.76% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 82,755.82 | | | | |
| 0001-22-6120-000-11000 | FICA - CNTY CONTRIBUTION | 18,097.31 | 19,552.10 | 12,412.20 | 20,954.80 | 22,008.58 | 1,053.78 | 5.03% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 22,008.58 | | | | |
| 0001-22-6120-000-11100 | IPERS - CNTY CONTRIBUTION | 22,777.91 | 24,607.74 | 15,685.18 | 26,437.96 | 27,786.09 | 1,348.13 | 5.10% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 27,786.09 | | | | |
| 0001-22-6120-000-11300 | EMPLOYEE HOSPITALIZATION | 34,775.62 | 32,742.13 | 20,642.05 | 34,166.16 | 35,671.44 | 1,505.28 | 4.41% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 35,671.44 | | | | |
| 0001-22-6120-000-11701 | LIFE INSURANCE | 97.38 | 108.80 | 67.20 | 115.20 | 115.20 | 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 | 115.20 | | | | |
| 0001-22-6120-000-11702 | DENTAL INSURANCE | 893.69 | 998.58 | 616.77 | 1,057.32 | 1,057.32 | 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 | 1,057.32 | | | | |

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 | | |
| 0001-22-6120-000-11703 | LTD INSURANCE | 899.35 | 906.56 | 541.68 | 826.20 | 826.20 | 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 | 826.20 | | | |
| 0001-22-6120-000-23000 | FOOD & PROVISIONS | 42.17 | 9.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6120-000-25000 | GAS & OIL | 1,386.82 | 1,501.89 | 673.65 | 1,500.00 | 1,500.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | Description | | | | | |
| Budget Director | Gas and Oil | | Fuel needs for two naturalist vehicles | | | | | |
| 0001-22-6120-000-25100 | Lubricants | 62.38 | 79.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6120-000-26000 | STATIONARY/FORMS/GENERAL | 251.09 | 66.11 | 68.94 | 500.00 | 500.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | Description | | | | | |
| Budget Director | Office Supplies | | Office supplies for Naturalist, paper. | | | | | |
| 0001-22-6120-000-26100 | MAGAZINES & BOOKS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6120-000-29200 | Recreational Supplies | 412.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6120-000-29300 | EQUIPMENT & EQUIPMENT OP | 56.15 | 185.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6120-000-29400 | WEARING/SAFETY APPAREL | 627.43 | 609.56 | 317.00 | 1,055.00 | 1,000.00 | -55.00 | -5.21% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | Description | | | | | |
| Budget Director | Wearing and Safety apparel | | Uniforms, 3 Naturalists & NC Staff | | | | | |
| 0001-22-6120-000-40200 | TYPING, PRINTING & BINDING | 2,077.00 | 0.00 | 0.00 | 3,200.00 | 2,000.00 | -1,200.00 | -37.50% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | Description | | | | | |
| Budget Director | Typing Printing & Binding | | Brochures, Newsletters printed | | | | | |
| 0001-22-6120-000-41200 | POSTAGE & MAILING | 40.25 | 60.20 | 75.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | Description | | | | | |
| Budget Director | Postage and Mailing | | Bulk mailings of newsletters, flyers etc. | | | | | |
| 0001-22-6120-000-41300 | EMPLOYEE MILEAGE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6120-000-41301 | TRAVEL EXPENSES | 482.10 | 945.37 | 249.31 | 400.00 | 1,100.00 | 700.00 | 175.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | Description | | | | | |
| Budget Director | Travel Expenses | | Travel Expense for attending IAN events | | | | | |
| 0001-22-6120-000-42200 | SCHOOL OF INSTRUCTION | 253.00 | 899.00 | 760.00 | 400.00 | 1,000.00 | 600.00 | 150.00% |

Budget Comparison Report

| Account Number | Budget Notes Budget Code Budget Director | Subject | 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) | |
| 0001-22-6120-000-44000 | Budget Notes Budget Code Budget Director | School of Instruction | IAN workshops, district & state schools, | | | | | | | |
| | | REPAIR & MAINTENANCE: VEHI | | 20.00 | 68.93 | 84.99 | 1,000.00 | 800.00 | -200.00 | -20.00% |
| 0001-22-6120-000-48000 | Budget Notes Budget Code Budget Director | Repair and Maintenance | Annual maintenance & repair - 2 Naturalist vehicles | | | | | | | |
| | | DUES/MEMBERSHIPS | | 313.24 | 598.54 | 308.55 | 300.00 | 500.00 | 200.00 | 66.67% |
| 0001-22-6120-000-63600 | Budget Notes Budget Code Budget Director | Dues/Memberships | Iowa Association of Naturalist (IAN) Iowa Conservation Coalition Membership National Association of Naturalist | | | | | | | |
| | | MACHINERY & EQUIPMENT: OI | | 54.99 | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 | 0.00% |
| 0001-22-6120-000-64600 | Budget Notes Budget Code Budget Director | Machinery and Equipment | Furniture & Equipment for Nature Center | | | | | | | |
| | | MACHINERY & EQUIPMENT: CC | | 1,148.79 | 95.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| | | Total Expense: | | 329,268.27 | 345,703.42 | 218,659.37 | 373,475.72 | 391,709.04 | 18,233.32 | 4.88% |
| Total Function: 6120 - CONSERV. & RECREA. SER./NATURALIST: | | | | 329,268.27 | 345,703.42 | 218,659.37 | 373,475.72 | 391,709.04 | 18,233.32 | 4.88% |

CONSERVATION

Nature Center

Fund 0001

-6123-

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) | |
| Function: 6123 - CONSERV. & RECREA. SER./NATURE CENTER | | | | | | | | |
| Revenue | | | | | | | | |
| 0001-4-22-6123-61100 | BUILDING RENT | 80,499.86 | 3,657.15 | 1,356.40 | 3,000.00 | 3,000.00 | 0.00 | 0.00% |
| | Total Revenue: | 80,499.86 | 3,657.15 | 1,356.40 | 3,000.00 | 3,000.00 | 0.00 | 0.00% |
| Expense | | | | | | | | |
| 0001-22-6123-000-23200 | CUSTODIAL SUPPLIES | 1,104.82 | 1,311.22 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00% |
| | Budget Notes | | | | | | | |
| | Budget Code | Subject | Description | | | | | |
| | Budget Director | Custodial Supplies | Paper products, soaps, disinfectants etc. | | | | | |
| 0001-22-6123-000-25000 | GAS & OIL | 438.93 | 564.66 | 365.42 | 700.00 | 700.00 | 0.00 | 0.00% |
| | Budget Notes | | | | | | | |
| | Budget Code | Subject | Description | | | | | |
| | Budget Director | Gas & Oil | Fuel for lawn mowers, snowplows, weed eaters. | | | | | |
| 0001-22-6123-000-25100 | Lubricants | 233.24 | 220.54 | 89.95 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6123-000-25300 | TIRES & TUBES | 0.00 | 861.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6123-000-29400 | WEARING/SAFETY APPAREL | 0.00 | 0.00 | 0.00 | 200.00 | 200.00 | 0.00 | 0.00% |
| | Budget Notes | | | | | | | |
| | Budget Code | Subject | Description | | | | | |
| | Budget Director | Wearing/ Safety Apparel | Safety & protective equipment - Seasonals | | | | | |
| 0001-22-6123-000-29500 | Audio Visual Supplies | 0.00 | 99.00 | 210.90 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0001-22-6123-000-41400 | TELEPHONE EXPENSE | 615.80 | 341.09 | 224.99 | 700.00 | 700.00 | 0.00 | 0.00% |
| | Budget Notes | | | | | | | |
| | Budget Code | Subject | Description | | | | | |
| | Budget Director | Telephone Expense | Nature Center phone bill | | | | | |
| 0001-22-6123-000-41401 | CELL PHONE EXPENSE | 3,671.24 | 4,590.13 | 2,129.24 | 3,600.00 | 3,600.00 | 0.00 | 0.00% |
| | Budget Notes | | | | | | | |
| | Budget Code | Subject | Description | | | | | |
| | Budget Director | Cell Phone Expense | Cell phone expense for 6 employees | | | | | |
| 0001-22-6123-000-43100 | ELECTRIC LIGHT & POWER | 19,414.65 | 18,050.78 | 9,695.67 | 19,000.00 | 19,000.00 | 0.00 | 0.00% |
| | Budget Notes | | | | | | | |
| | Budget Code | Subject | Description | | | | | |
| | Budget Director | Electric Light & Power | Electric cost for Nature Center and shop | | | | | |
| 0001-22-6123-000-43201 | Water & Sewer | 107.87 | 156.98 | 113.46 | 150.00 | 150.00 | 0.00 | 0.00% |

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 Notes | | | | | | | |
| Budget Code | | | | | | | |
| Budget Director | | | | | | | |
| Subject | | | | | | | |
| Water & Sewer | | | | | | | |
| Description | | | | | | | |
| Water cost - testing | | | | | | | |
| 0001-22-6123-000-43202 | 799.00 | 841.01 | 529.69 | 750.00 | 908.00 | 158.00 | 21.07% |
| Budget Notes | | | | | | | |
| Budget Code | | | | | | | |
| Budget Director | | | | | | | |
| Subject | | | | | | | |
| Garbage | | | | | | | |
| Description | | | | | | | |
| Garbage contract for Nature Center | | | | | | | |
| 0001-22-6123-000-44100 | 5,010.98 | 5,688.03 | 8,143.74 | 9,000.00 | 9,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | | | | | | | |
| Budget Director | | | | | | | |
| Subject | | | | | | | |
| REPAIRS & MAINTENANCE: BUIL | | | | | | | |
| Description | | | | | | | |
| Maintenance Costs on Nature Center & Shop | | | | | | | |
| 0001-22-6123-000-44400 | 220.93 | 147.18 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | | | | | | | |
| Budget Director | | | | | | | |
| Subject | | | | | | | |
| REPAIR & MAINTENANCE: EQU | | | | | | | |
| Description | | | | | | | |
| Maintenance on chainsaws, power tools, weed eaters. | | | | | | | |
| 0001-22-6123-000-44901 | 23,071.58 | 23,729.70 | 11,540.14 | 27,000.00 | 27,000.00 | 0.00 | 0.00% |
| Budget Detail | | | | | | | |
| Budget Code | | | | | | | |
| Budget Director | | | | | | | |
| Description | | | | | | | |
| Carpent Cleaning | | | | | | | |
| Units | | | | | | | |
| 0.00 | | | | | | | |
| Price | | | | | | | |
| 0.00 | | | | | | | |
| Amount | | | | | | | |
| 580.00 | | | | | | | |
| Budget Director | | | | | | | |
| Description | | | | | | | |
| Custodial Cleaning - 3 times/ week | | | | | | | |
| Units | | | | | | | |
| 0.00 | | | | | | | |
| Price | | | | | | | |
| 0.00 | | | | | | | |
| Amount | | | | | | | |
| 21,410.00 | | | | | | | |
| Budget Director | | | | | | | |
| Description | | | | | | | |
| HVAC Maintenance Contract | | | | | | | |
| Units | | | | | | | |
| 0.00 | | | | | | | |
| Price | | | | | | | |
| 0.00 | | | | | | | |
| Amount | | | | | | | |
| 3,250.00 | | | | | | | |
| Budget Director | | | | | | | |
| Description | | | | | | | |
| Midwest Alarm | | | | | | | |
| Units | | | | | | | |
| 0.00 | | | | | | | |
| Price | | | | | | | |
| 0.00 | | | | | | | |
| Amount | | | | | | | |
| 240.00 | | | | | | | |
| Budget Director | | | | | | | |
| Description | | | | | | | |
| Schumacher Elevator | | | | | | | |
| Units | | | | | | | |
| 0.00 | | | | | | | |
| Price | | | | | | | |
| 0.00 | | | | | | | |
| Amount | | | | | | | |
| 920.00 | | | | | | | |
| Budget Director | | | | | | | |
| Description | | | | | | | |
| Window Cleaning Contract | | | | | | | |
| Units | | | | | | | |
| 0.00 | | | | | | | |
| Price | | | | | | | |
| 0.00 | | | | | | | |
| Amount | | | | | | | |
| 600.00 | | | | | | | |
| 0001-22-6123-000-48700 | 0.00 | 15.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | | | | | | | |
| Budget Director | | | | | | | |
| Subject | | | | | | | |
| License & Permits | | | | | | | |
| Description | | | | | | | |
| | | | | | | | |
| 0001-22-6123-000-63700 | 1,046.12 | 1,337.75 | 218.66 | 500.00 | 500.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | |
| Budget Code | | | | | | | |
| Budget Director | | | | | | | |
| Subject | | | | | | | |
| MINOR EQUIPMENT/HAND TO | | | | | | | |
| Description | | | | | | | |
| Tools & Equipment for Nature Center Shop | | | | | | | |
| 0001-22-6123-000-70000 | 65.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Expense: | 55,800.16 | 57,955.06 | 33,261.86 | 63,600.00 | 63,758.00 | 158.00 | 0.25% |
| Total Function: 6123 - CONSERV. & RECREA. SER./NATURE CE... | 24,699.70 | -54,297.91 | -31,905.46 | -60,600.00 | -60,758.00 | -158.00 | 0.26% |
| Total Fund: 0001 - GENERAL BASIC: | -2,172,888.32 | -2,350,499.89 | -1,506,797.35 | -2,463,966.69 | -2,571,931.49 | -107,964.80 | 4.38% |

CONSERVATION

REAP

Fund 0023

Non Tax

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) | |
| Fund: 0023 - RESOURCE ENHANCEMENT REAP | | | | | | | | |
| Function: 6100 - CONSERV. & RECREA. SER./CONSERVATION ADMIN. | | | | | | | | |
| Revenue | | | | | | | | |
| 0023-2-22-6100-26510 | CO. REAP ALLOCATION | 40,741.00 | 33,935.00 | 31,762.00 | 33,935.00 | 33,935.00 | 0.00 | 0.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Equal Allocation | | 0.00 | 0.00 | -7,776.00 | | | |
| Budget Director | Per Capita Allocation | | 0.00 | 0.00 | -26,159.00 | | | |
| 0023-4-22-6100-60000 | INTEREST ON INVESTMENTS | 589.42 | 712.80 | 0.00 | 300.00 | 300.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | Description | | | | | |
| Budget Director | REAP Interest | | Interest off of REAP CD | | | | | |
| Total Revenue: | | 41,330.42 | 34,647.80 | 31,762.00 | 34,235.00 | 34,235.00 | 0.00 | 0.00% |
| Expense | | | | | | | | |
| 0023-22-6100-000-60000 | LAND AQUISITION | 0.00 | 0.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | Description | | | | | |
| Budget Director | REAP Land Acquisition | | Possible Land Acquisitions that may arise | | | | | |
| 0023-22-6100-000-61000 | BUILDINGS | 0.00 | 0.00 | 27,587.41 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Expense: | | 0.00 | 0.00 | 27,587.41 | 50,000.00 | 50,000.00 | 0.00 | 0.00% |
| Total Function: 6100 - CONSERV. & RECREA. SER./CONSERVAT.. | | 41,330.42 | 34,647.80 | 4,174.59 | -15,765.00 | -15,765.00 | 0.00 | 0.00% |
| Total Fund: 0023 - RESOURCE ENHANCEMENT REAP: | | 41,330.42 | 34,647.80 | 4,174.59 | -15,765.00 | -15,765.00 | 0.00 | 0.00% |

CONSERVATION

Nature Center

Fund 0057

Non Tax

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) | |
| Fund: 0057 - NATURE CENTER DEVELOPMENT | | | | | | | | |
| Function: 6100 - CONSERV. & RECREA. SER./CONSERVATION ADMIN. | | | | | | | | |
| Revenue | | | | | | | | |
| 0057-2-22-6100-81120 | Gilcrest | 0.00 | 18,426.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0057-4-22-6100-81000 | DONATIONS | 139,819.79 | 75,926.47 | 26,697.94 | 50,000.00 | 50,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Donations | Misc donations to EE department & Conservation Board | | | | | | |
| Total Revenue: | | 139,819.79 | 94,352.47 | 76,697.94 | 50,000.00 | 50,000.00 | 0.00 | 0.00% |
| Expense | | | | | | | | |
| 0057-22-6100-000-55100 | REPAIR & MAINTENANE SER. / | 73,663.43 | 59,926.92 | 0.00 | 5,000.00 | 25,000.00 | 20,000.00 | 400.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Building Repair & Maint | Building repair | | | | | | |
| 0057-22-6100-000-63600 | MACHINERY & EQUIPMENT /O | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Expense: | | 73,663.43 | 60,026.92 | 0.00 | 5,000.00 | 25,000.00 | 20,000.00 | 400.00% |
| Total Function: 6100 - CONSERV. & RECREA. SER./CONSERVAT.. | | 66,156.36 | 34,325.55 | 76,697.94 | 45,000.00 | 25,000.00 | -20,000.00 | -44.44% |

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) | |
| Function: 6121 - CONSERV. & RECREA. SER./NATURE CENTER GIFT SHOP | | | | | | | | |
| Revenue | | | | | | | | |
| 0057-1-22-6121-52903 | Gift Shop Sales | 5,331.57 | 6,986.47 | 4,221.92 | 6,000.00 | 6,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Nature Center Gift Shop | Gift shop sales | | | | | | |
| Total Revenue: | | 5,331.57 | 6,986.47 | 4,221.92 | 6,000.00 | 6,000.00 | 0.00 | 0.00% |
| Expense | | | | | | | | |
| 0057-22-6121-000-40001 | PROMOTIONAL ACTIVITIES | 1,993.67 | 2,336.20 | 1,473.39 | 3,500.00 | 3,500.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Gift Shop Inventory | Gift shop sales | | | | | | |
| Total Expense: | | 1,993.67 | 2,336.20 | 1,473.39 | 3,500.00 | 3,500.00 | 0.00 | 0.00% |
| Total Function: 6121 - CONSERV. & RECREA. SER./NATURE CE... | | 3,337.90 | 4,650.27 | 2,748.53 | 2,500.00 | 2,500.00 | 0.00 | 0.00% |

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 | | |
| Function: 6122 - CONSERV. & RECREA. SER./NATURE CENTER PROGRAMS | | | | | | | | |
| Revenue | | | | | | | | |
| 0057-1-22-6122-52902 | Nature Center Program Fees | 14,632.17 | 16,784.95 | 4,270.49 | 14,000.00 | 15,000.00 | 1,000.00 | 7.14% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Nature Center Program Fees | Revenue from Camps etc. | | | | | | |
| Total Revenue: | | 14,632.17 | 16,784.95 | 4,270.49 | 14,000.00 | 15,000.00 | 1,000.00 | 7.14% |
| Expense | | | | | | | | |
| 0057-22-6122-000-10101 | TEMPORARY EMPLOYEES | 18,549.36 | 22,311.52 | 11,304.20 | 61,799.99 | 65,518.75 | 3,718.76 | 6.02% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 65,518.75 | | | | |
| 0057-22-6122-000-11000 | FICA - CNTY CONTRIBUTION | 1,419.01 | 1,706.84 | 864.74 | 4,727.70 | 5,012.20 | 284.50 | 6.02% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Imported from PB Budget Code: 3% Projecte | 0.00 | 0.00 | 5,012.20 | | | | |
| 0057-22-6122-000-20101 | ANIMAL CARE | 4,497.48 | 4,165.04 | 1,939.79 | 4,000.00 | 4,500.00 | 500.00 | 12.50% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Animal Care | Exhibit animal care, vet bills, bedding, food | | | | | | |
| 0057-22-6122-000-23000 | FOOD & PROVISIONS | 647.41 | 1,204.81 | 36.13 | 800.00 | 800.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Food & Provisions | Food & provisions for Naturalists programs | | | | | | |
| 0057-22-6122-000-26000 | STATIONARY/FORMS/GENERAL | 161.13 | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Stationary | Paper | | | | | | |
| 0057-22-6122-000-29302 | PROGRAM SUPPLIES | 7,020.98 | 3,709.12 | 2,222.34 | 8,000.00 | 8,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Program Supplies | Programming supplies for Naturalists and programs | | | | | | |
| 0057-22-6122-000-40001 | PROMOTIONAL ACTIVITIES | 28,051.38 | 14,971.45 | 24,369.54 | 9,600.00 | 9,600.00 | 0.00 | 0.00% |

Budget Comparison Report

| Account Number | Budget Notes | Budget Code | Subject | Description | 2022-2023 | 2023-2024 | 2024-2025 | Comparison 1 | Comparison 1 | % | |
|--|--------------|-------------|--------------------------|-------------------------------------|-------------------|-------------------|--------------------------|---|--|-------------------|---|
| | | | | | Total Activity | Total Activity | YTD Activity Through Jun | Parent Budget 2024-2025 Budget Director | Budget 2025-2026 Budget Director | | to Parent Budget Increase / (Decrease) |
| | | | Promotional | Nature Center Gift Shop merchandise | | | | | | | |
| 0057-22-6122-000-49603 | | | REFUNDS | | 0.00 | 0.00 | 2,185.00 | 0.00 | 0.00 | 0.00% | |
| 0057-22-6122-000-63600 | | | MACHINERY & EQUIPMENT /O | | 696.32 | 1,370.67 | 0.00 | 0.00 | 0.00 | 0.00% | |
| | | | Total Expense: | | 61,043.07 | 49,439.45 | 42,921.74 | 89,027.69 | 93,530.95 | 4,503.26 | 5.06% |
| Total Function: 6122 - CONSERV. & RECREA. SER./NATURE CE... | | | | | -46,410.90 | -32,654.50 | -38,651.25 | -75,027.69 | -78,530.95 | -3,503.26 | 4.67% |
| Total Fund: 0057 - NATURE CENTER DEVELOPMENT: | | | | | 23,083.36 | 6,321.32 | 40,795.22 | -27,527.69 | -51,030.95 | -23,503.26 | 85.38% |

CONSERVATION
Conservation Reserve
Fund 0067
Non Tax



Woodbury County

Budget Comparison Report

Account Detail

| 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) | |
| Fund: 0067 - CONSERVATION RESERVE | | | | | | | | |
| Function: 0300 - OPERATING TRANSFERS | | | | | | | | |
| Expense | | | | | | | | |
| 0067-01-0300-000-81400 | AUDITORS TRANSFERS | 138,000.00 | 136,200.00 | 0.00 | 134,400.00 | 132,600.00 | -1,800.00 | -1.34% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Budget Director | Conservation Brown's Lake Loan | | 0.00 | 0.00 | 132,600.00 | | | |
| Total Expense: | | 138,000.00 | 136,200.00 | 0.00 | 134,400.00 | 132,600.00 | -1,800.00 | -1.34% |
| Total Function: 0300 - OPERATING TRANSFERS: | | 138,000.00 | 136,200.00 | 0.00 | 134,400.00 | 132,600.00 | -1,800.00 | -1.34% |
| Total Fund: 0067 - CONSERVATION RESERVE: | | 138,000.00 | 136,200.00 | 0.00 | 134,400.00 | 132,600.00 | -1,800.00 | -1.34% |
| Report Total: | | 138,000.00 | 136,200.00 | 0.00 | 134,400.00 | 132,600.00 | -1,800.00 | -1.34% |

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) | |
| 0067 - CONSERVATION RESERVE | 138,000.00 | 136,200.00 | 0.00 | 134,400.00 | 132,600.00 | -1,800.00 | -1.34% |
| Report Total: | 138,000.00 | 136,200.00 | 0.00 | 134,400.00 | 132,600.00 | -1,800.00 | -1.34% |

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 | | | |
| Fund: 0067 - CONSERVATION RESERVE | | | | | | | | |
| Function: 6100 - CONSERV. & RECREA. SER./CONSERVATION ADMIN. | | | | | | | | |
| Revenue | | | | | | | | |
| 0067-1-22-6100-52000 | CAMPING FEES | 280,560.95 | 302,700.68 | 205,929.07 | 351,300.00 | 324,350.00 | -26,950.00 | -7.67% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Budget Director | Cabin Rentals | 0.00 | 0.00 | -72,000.00 | | | | |
| Budget Director | Camping Reciepts & Coupon Books | 0.00 | 0.00 | -225,000.00 | | | | |
| Budget Director | Firewood Sales | 0.00 | 0.00 | -7,500.00 | | | | |
| Budget Director | Shelter Rentals | 0.00 | 0.00 | -10,000.00 | | | | |
| Budget Director | Shooting Range Fees | 0.00 | 0.00 | -9,850.00 | | | | |
| 0067-1-22-6100-62200 | CONCESSIONS/COMMISSARY | 0.00 | 6,313.35 | 3,842.89 | 6,000.00 | 10,000.00 | 4,000.00 | 66.67% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Browns Lake Concessions | Concessions sales, paddle boats, kayak rentals etc. | | | | | | |
| 0067-1-22-6100-83900 | SALE OF OTHER COMMODITIES | 670.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0067-2-22-6100-81120 | Gilcrest | 5,000.00 | 80,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0067-2-22-6100-81121 | Local Grant Reimbursements | 0.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0067-3-22-6100-26513 | Pheasants Forever | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0067-4-22-6100-60000 | INTEREST ON INVESTMENTS | 1,396.34 | 2,379.90 | 2,305.08 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0067-4-22-6100-61000 | LAND RENT | 4,165.65 | 3,249.91 | 3,499.91 | 2,000.00 | 2,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Land Rent | Hay ground rental | | | | | | |
| 0067-4-22-6100-61200 | EQUIPMENT & MACHINERY RE | 325.00 | 900.00 | 740.00 | 500.00 | 500.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Equipment Rentals | Truax drills rental | | | | | | |
| 0067-4-22-6100-81000 | DONATIONS | 3,850.00 | 1,635.61 | 100.00 | 750.00 | 750.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | Description | | | | | | |
| Budget Director | Misc Donations | Misc Donations | | | | | | |
| 0067-4-22-6100-84900 | MISCELLANEOUS | 1,606.69 | 468.29 | 3,604.69 | 0.00 | 0.00 | 0.00 | 0.00% |
| | Total Revenue: | 307,574.63 | 400,147.74 | 220,021.64 | 360,550.00 | 337,600.00 | -22,950.00 | -6.37% |
| Expense | | | | | | | | |
| 0067-22-6100-000-23600 | Concession Inventory | 895.62 | 1,745.39 | 1,086.21 | 0.00 | 0.00 | 0.00 | 0.00% |

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 | | |
| 0067-22-6100-000-40001 | PROMOTIONAL ACTIVITIES | 3,317.19 | 3,648.50 | 600.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 0067-22-6100-000-48901 | Taxes & Fees | 3,166.05 | 3,499.75 | 1,383.10 | 4,000.00 | 4,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Taxes & Fees | | | | | | | |
| | Description | | | | | | | |
| | Hote Motel taxes from State of Iowa | | | | | | | |
| 0067-22-6100-000-60000 | LAND AQUISION | 1,898.00 | 78,869.13 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Land Acquisition | | | | | | | |
| | Description | | | | | | | |
| | Possible land acquisition that may arise | | | | | | | |
| 0067-22-6100-000-61000 | BUILDINGS | 194,811.19 | 35,796.62 | 108,591.54 | 100,000.00 | 100,000.00 | 0.00 | 0.00% |
| Budget Notes | | | | | | | | |
| Budget Code | Subject | | | | | | | |
| Budget Director | Buildings | | | | | | | |
| | Description | | | | | | | |
| | Possible Construction | | | | | | | |
| Total Expense: | | 204,088.05 | 123,559.39 | 111,660.85 | 204,000.00 | 204,000.00 | 0.00 | 0.00% |
| Total Function: 6100 - CONSERV. & RECREA. SER./CONSERVAT.. | | 103,486.58 | 276,588.35 | 108,360.79 | 156,550.00 | 133,600.00 | -22,950.00 | -14.66% |

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) | |
| Function: 6122 - CONSERV. & RECREA. SER./NATURE CENTER PROGRAMS | | | | | | | |
| Expense | | | | | | | |
| 0067-22-6122-000-40001 PROMOTIONAL ACTIVITIES | 0.00 | 0.00 | 382.50 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Expense: | 0.00 | 0.00 | 382.50 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Function: 6122 - CONSERV. & RECREA. SER./NATURE CE... | 0.00 | 0.00 | 382.50 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Fund: 0067 - CONSERVATION RESERVE: | 103,486.58 | 276,588.35 | 107,978.29 | 156,550.00 | 133,600.00 | -22,950.00 | -14.66% |