

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

Date: 3-4-26 Weekly Agenda Date: 3-10-26

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Ryan Ericson

WORDING FOR AGENDA ITEM:

Secondary Roads FY26 Budget Reallocation

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Secondary Roads has examined its FY26 budget and would like to reallocate its budget as in the backup material.

BACKGROUND:

Increases or decreases in departmental appropriations do not require a budget amendment, as long as none of the 10 major classes of expenditures are to be increased. This request does not increase any expenditures, it reallocates amongst the expense line items.

FINANCIAL IMPACT:

No net increase or decrease

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 reallocation of Secondary Roads FY26 Budget

ACTION REQUIRED / PROPOSED MOTION:

Approve the reallocation of Secondary Roads FY26 Budget

Woodbury County
 Current Proposed Budget - No Change in Levy Rate
 For the Year Ending June 30, 2027
 As of 3-10-2026

	General Basic Fund 0001	General Supp Fund 0002	Rural Basic Fund 0011	Rural Supp Fund 0012	Debt Service Fund 2000
Current Revenue Budget	\$ 41,183,394	\$ 16,362,966	\$ 3,978,752	\$ -	\$ 7,304,697
Current Expenditures Budget	\$ (41,825,125)	\$ (17,538,746)	\$ (4,093,184)	\$ -	\$ (7,304,697)
Increase/Decrease in Cash Balance	\$ (641,730)	\$ (1,175,780)	\$ (114,432)	\$ -	\$ -
Projected Cash Balance 6-30-2026	\$ 10,656,132	\$ 835,403	\$ 605,507	\$ -	\$ 298,301
Increase/(Decrease) in Fund Balance	\$ (641,730)	\$ (1,175,780)	\$ (114,432)	\$ -	\$ -
Estimated Cash Balance 6-30-2027	\$ 10,014,401	\$ (340,378)	\$ 491,075	\$ -	\$ 298,301
Estimated Reserve % to FY27 Budget	23.9%	-1.9%	12.0%	#DIV/0!	4.1%

	FY 2026	FY 2027 SAME	Change	% Change
General Basic	3.81720	3.70602	(0.11118)	-2.9%
General Supplemental	2.41826	2.59945	0.18119	7.5%
Debt Service	0.87572	0.80571	(0.07001)	-8.0%
Total Countywide	7.11118	7.11118	(0.00000)	0.0%
Rural Basic	2.36559	2.41287	0.04728	2.0%
Rural Supplemental	0.04728	-	(0.04728)	-100.0%
Total Rural	9.52405	9.52405	(0.00000)	0.0%