

**AUDITOR
IMPROVEMENT
REQUESTS**

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Function: 9011 - AUDITOR REAL ESTATE							
Expense							
0001-06-9011-000-11900	IMPROVEMENT REQUESTS	0.00	0.00	0.00	268,482.69	268,482.69	0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	GIS Analyst Reclass	0.00	0.00	92,188.62			
Budget Director	New 70% Deputy - Real Estate	0.00	0.00	127,359.81			
Budget Director	Replace RE Clerk II with Senior Clerk	0.00	0.00	48,934.26			
	Total Expense:	0.00	0.00	0.00	268,482.69	268,482.69	0.00%
Total Function: 9011 - AUDITOR REAL ESTATE:		0.00	0.00	0.00	268,482.69	268,482.69	0.00%

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Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)		
Function: 8110 - STATE ADMINISTRATIVE SERV/AUDITOR/RECORDER								
Expense								
0001-07-8110-000-11900	IMPROVEMENT REQUESTS	0.00	0.00	0.00	0.00	-164,288.74	-164,288.74	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Clerk II to Senior Clerks	0.00	0.00	20,614.72				
Budget Director	GIS Analyst Reclass	0.00	0.00	-92,188.62				
Budget Director	Replace RE Clerk II with Senior Clerk	0.00	0.00	-92,714.84				
Total Expense:		0.00	0.00	0.00	0.00	-164,288.74	-164,288.74	0.00%
Total Function: 8110 - STATE ADMINISTRATIVE SERV/AUDITO		0.00	0.00	0.00	0.00	-164,288.74	-164,288.74	0.00%

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Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)		
Function: 8000 - REPRESENTATION SERVICES/ELECTIONS ADMINISTRATION								
Expense								
0002-40-8000-000-11900	IMPROVEMENT REQUESTS	0.00	0.00	0.00	0.00	48,934.26	48,934.26	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Replace RE Clerk II with Senior Clerk	0.00	0.00	48,934.26				
Total Expense:		0.00	0.00	0.00	0.00	48,934.26	48,934.26	0.00%
Total Function: 8000 - REPRESENTATION SERVICES/ELECTION		0.00	0.00	0.00	0.00	48,934.26	48,934.26	0.00%
Total Fund: 0002 - GENERAL SUPPLEMENTAL:		0.00	0.00	0.00	0.00	577,883.44	577,883.44	0.00%
Report Total:		0.00	0.00	0.00	32,486.00	801,077.39	768,591.39	2,365.92%

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Auditor/Real Estate (new division)

Request:

1) This request is to fund a new Auditor Appointed Deputy to be paid at 70% of the Auditor's salary with an increase to 75% after 6 months.

2) The deputy would oversee the positions that currently exist: the GIS Analyst and a clerk II. Currently, these 2 individuals are on the Recorder's side of the office.

Justification:

The new position will help to distribute the real estate workload more evenly and help to create an environment that supports continuity of operations of a crucial county responsibility. Today, the real estate portion of the Auditor's Office is shared between the Deputy Auditor and the Deputy Recorder. The Deputy Recorder plans to retire July 2027. She is the sole person that has crucial duties in the real estate cycle, such as splitting and combining parcels, reviewing subdivisions, maintaining drainage ditches, and writing legals for taxation. The new position will allow the county to maintain a seamless transition so she can share her extensive amount of knowledge and experience with the new deputy. Additionally, the Deputy Auditor has the role of creating the tax valuation files and the tax roll as well as maintaining parcels in our software. With increasing legislation on payroll reporting and auditor requirements, the workload for the Deputy Auditor is steadily increasing, making it difficult to efficiently carry on the real estate responsibilities.

Financial Impact: \$127,359.81

Recap	Gross	Deductions	Taxes	Net Pay
Employee	84,178.95	8,714.86	6,178.05	69,286.04
Employer		37,002.81	6,178.05	
Budget Amount	84,178.95	37,002.81	6,178.05	127,359.81

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0001-06-9011-000-11900	Improvement Request	\$127,359.81	Real Estate Deputy
***Upon approval, GL lines will be redistributed to payroll			
Total:			

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Auditor/Real Estate (new division) and Elections

Request:

1) This request is to replace the Real Estate Clerk II with a Senior Clerk to be funded 50% from real estate and 50% from elections

Justification:

The position and pay grade change is requested based on my analysis of the workload of both elections and real estate. Since this individual will have an increase in job responsibilities and training, the grade change is warranted. By splitting the funding source, they would be able to perform the key job duties during the peak times in real estate and elections.

Financial Impact: \$5,153.68

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0001-07-8110-000-11900	Improvement Request	-\$92,714.84	Clerk II to Senior Clerk
0002-40-8000-000-11900	Improvement Request	\$48,934.26	50% Elections Senior clk
0001-06-9011-000-11900	Improvement Request	\$48,934.26	50% Real Estate Senior clk
(50% real estate/50%elections)			
***Upon approval, GL lines will be redistributed to payroll			
Total:		\$5,153.68	

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Auditor/Real Estate GL line redistribution

Request:

1) This request is expense line change only

Justification:

This request is contingent on the approval of a real estate deputy. If approved, the GIS Analyst would be funded by the real estate division.

Financial Impact: \$0

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0001-07-8110-000-11900	Improvement Request	-\$92,188.62	GIS Analyst
0002-06-9011-000-11900	Improvement Request	\$92,188.62	GIS Analyst
***Upon approval, GL lines will be redistributed to payroll			
Total:		\$0	

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Auditor/Recorder

Request:

1) This request is to replace two recorder Clerk II Recorders and two vitals Clerk II with four Senior Clerks

Justification:

The position and pay grade change is requested based on my analysis of creating an efficient workflow and maintaining staff that can efficiently serve the public while allowing for time off as needed for vacation, personal days, etc. Since these individuals will have an increase in job responsibilities and training as they will be cross trained on two positions, the grade change is warranted.

Financial Impact: \$5,153.68 each (\$20,614.72)

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0001-07-8110-000-11900	Improvement Request	\$20,614.72	Clerk II to Senior Clerk
***Upon approval, GL lines will be redistributed to payroll			
Total:		\$20,614.72	