

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

Date: 5-22-25 Weekly Agenda Date: 5-27-25

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Finance/Budget Director - Ryan Ericson

WORDING FOR AGENDA ITEM:

- a. Public Hearing on Amendment #1 to the Woodbury County FY 2024 Budget
- b. Approval of resolution for the FY 2024-2025 Budget Amendment #1
- c. Discussion and approval of transfer of appropriation in the Sheriff's FY 25 budget Organized Employees and Appointed Deputies

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☒

Public Hearing ☐

Other: Informational ☐

Attachments ☒

EXECUTIVE SUMMARY:

Public Hearing and approval of FY25 Amendment #1

BACKGROUND:

The budget amendment hearing meeting date was discussed during the budget discussions of the 4-29-25 board meeting and set for May 27th. The notice was published in accordance within the required publishing timeline.

FINANCIAL IMPACT:

N/A

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 motion

ACTION REQUIRED / PROPOSED MOTION:

Item b: Motion by second by to approve and authorize the Chairperson to sign a resolution Approval of the FY2024/2025 Budget Amendment #1
Item c: Motion by second by to approve the transfer of appropriation in the Sheriff's FY 25 budget

Woodbury County
FY 2025 Budget Amendment #1
May 27, 2025

County Fund

<u>Item#</u>	<u>Dept./Div. Name</u>	<u>Budget</u>	<u>Impact on</u>	<u>Account</u>
	<u>Dept./Div. Appropriation Change</u>	<u>Increase</u>	<u>Cash Reserves</u>	<u>Type</u>

General Basic Fund:

#1	Auditor - Finance (Increase in actual activity)			
	0001-1-02-9010-30000 = Liquor Licenses	(537)		Rev
	Cash Reserves		537	
#2	Auditor - Recorder			
	(Decrease in recorded documents and real estate transfers due to fewer residences being purchased)			
	0001-1-07-8110-40001 = Recording of Instruments	46,000		Rev
	0001-1-07-8110-40400 = Real Estate Transfer Tax	9,000		Rev
	0001-1-07-8110-40001 = Recording of Instruments	(1,000)		Rev
	0001-1-07-8110-40001 = Recording of Instruments	(4,500)		Rev
	Cash Reserves		(49,500)	
#3	Conservation - County Parks (Unexpected repairs mainly due to flood damage)			
	0001-22-6110-000-44100 = Repairs & Maint: Buildings	30,789		Exp
	Cash Reserves		(30,789)	
#4	General Services - Relief (Increase need of services)			
	0001-51-3110-000-34100 = Utilities Assistance	7,500		Exp
	0001-51-3110-000-39000 = Funeral Services	12,500		Exp
	Cash Reserves		(20,000)	
#5	General Services - Relief (Increase in actual activity)			
	0002-1-36-1201-51001 = Ambulance Assist	(20,000)		Rev
	Cash Reserves		20,000	
#6	Medical Examiner (To be more reflective of actual YTD costs)			
	0001-28-1110-000-42502 = Investigations	100,000		Exp
	0001-28-1110-000-42803 = Morgue Use Contract	10,000		Exp
	Cash Reserves		(110,000)	
#7	Board of Supervisors (Increase need of legal and accounting consultations)			
	0001-01-9000-000-42601 = Professional Services	215,000		Exp
	0001-01-9000-000-42002 = Fiscal Audit	25,000		Exp
	Cash Reserves		(240,000)	
#8	Sheriff			
	0001-1-05-1050-25021 = US Marshall - Care of Prisoners	1,500,000		Rev
	Cash Reserves		(1,500,000)	

General Supplemental

#9 Auditor - Elections

(Mailing and temps during general election. Revenue increase due to special elections not budgeted)

0002-40-8002-000-41200 = Postage & Mailings	30,000	Exp
0002-40-8002-000-42001 = Non Billable Temps	26,000	Exp
0002-2-40-8000-25711 = Election Lists	(142)	Rev
0002-2-40-8010-25713 = Reg City/School Elections	(5)	Rev
0002-2-40-8011-25717 = Special Elections	(28,026)	Rev
Cash Reserves		(27,827)

Rural Basic

#10 Auditor - Finance (Increase in reimbursement requests for township officers)

0011-02-8020-000-12500 = Township Officers	1,560	Exp
Cash Reserves		(1,560)

Secondary Roads

#11 Secondary Roads (Changes in expected revenues and construction after review of upcoming season)

0020-20-0200-320-62000 = Construction: Bridges	1,300,000	Exp
0020-20-7100-420-62000 = Construction: Bridges	(100,000)	Exp
0020-20-7100-431-62002 = Pipe Culverts: Bridges	175,000	Exp
0020-20-7211-632-25001 = Equip & Equip Ops: Diesel	(250,000)	Exp
0020-20-7200-610-63000 = Equip & Equip Ops: New	190,805	Exp
0020-20-7231-820-61000 = Real Estate: Building	(50,000)	Exp
0020-20-7113-463-21200 = Roadway Maint: Dust Palliative	(36,000)	Exp
0020-20-7222-682-21800 = Tools & Supplies: Paint	(31,000)	Exp
0020-20-7013-241-42300 = Equip & Equip Ops: Consult Fees	15,000	Exp
0020-3-20-7010-23070 = State Pass Thru - SWAP or BR	(600,000)	Exp
0020-1-20-7010-35000 = Trip Permits	(15,000)	Rev
0020-1-20-7010-83300 = Secondary Road Materials	(50,000)	Rev
0020-4-20-7010-13200 = L.O.S.T.	(255,000)	Rev
0020-4-20-7010-84900 = Miscellaneous	(100,000)	Rev
Cash Reserve & Carryover Reserves		(193,805)

Capital Projects

#12 County Bldgs. & Prop. CIP

1500-0-01-9102-91001 = Capital Loan Notes	(1,200,000)	Rev
1500-16-9101-000-61000 = Buildings	2,200,000	Exp
Cash Reserves		(1,000,000)

CIP not part of original budget. Revenue is current year borrow. Expense is current and prior year projects

Appropriation Transfer Adjustments for FY 25 Amendment #1

#1	Sheriff - Investigations to Uniformed Patrol		
	From: 0001-05-1010-000-10007 = Organized Employees	180,000	
	To: 0001-05-1000-000-10007 = Organized Employees		180,000
#2	Sheriff - Rural Patrol to Uniformed Patrol		
	From: 0011-05-1000-000-10007 = Organized Employees	65,000	
	To: 0001-05-1000-000-10007 = Organized Employees		65,000
#3	Sheriff - Jail to Uniformed Patrol		
	From: 0001-05-1050-000-10007 = Organized Employees	160,000	
	To: 0001-05-1000-000-10007 = Organized Employees		160,000
#4	Sheriff - Crime Prevention to Admin Appointed Deputies		
	From: 0001-05-1061-000-10007 = Organized Employees	5,000	
	To: 0001-05-1060-000-10001 = Appointed Deputies		5,000
#5	Sheriff - Transport to Admin Appointed Deputies		
	From: 0002-05-1520-000-10007 = Organized Employees	20,000	
	To: 0001-05-1060-000-10001 = Appointed Deputies		20,000
#6	Sheriff - Civil Organized to Admin Appointed Deputies		
	From: 0001-05-1540-000-10007 = Organized Employees	4,000	
	To: 0001-05-1060-000-10001 = Appointed Deputies		4,000
#7	Sheriff - Jail to Admin Appointed Deputies		
	From: 0001-05-1050-000-10007 = Organized Employees	20,000	
	To: 0001-05-1060-000-10001 = Appointed Deputies		20,000