

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 ☐

Give Direction ☐

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:



SEMI-ANNUAL REPORT OF TINA M. BERTRAND, TREASURER OF WOODBURY COUNTY, IOWA

FOR THE PERIOD JULY 1, 2025 THROUGH DECEMBER 31, 2025

	Beginning Treasurer's Balance	Total Revenues	Total Expenses	Change in Outstanding	CALCULATED ENDING FUND BALANCE	Outstanding Bank Items	Outstanding Stamped Warrants	Ending Treasurer's Balance
0001 - GENERAL BASIC	10,423,752.64	19,759,686.46	18,070,982.71	461,682.50	12,574,138.89	599,568.43	0.00	12,326,627.79
0002 - GENERAL SUPPLEMENTAL	1,184,062.96	7,865,073.95	7,469,721.39	23,569.93	1,602,985.45	28,812.60	0.00	1,826,352.23
0003 - GAMING REVENUES	314,557.25	218,923.37	292,736.61	0.00	240,744.01	0.00	0.00	183,612.70
0004 - STATE TAX CREDITS	31,425.80	0.00	14,958.00	0.00	16,467.80	0.00	0.00	16,467.80
0005 - America Rescue Plan Act	140,159.29	0.00	135,914.63	0.00	4,244.66	0.00	0.00	4,244.66
0006 - Mental Health	4,178.99	0.00	0.00	0.00	4,178.99	100.00	0.00	(517.93)
0007 - Courthouse Maintenance Fund	200,000.00	0.00	100,000.00	0.00	100,000.00	0.00	0.00	100,000.00
0008 - SHERIFF'S COMMISSARY FUND	97,747.97	37,581.76	53,826.17	940.00	82,443.56	940.00	0.00	101,014.09
0009 - SHERIFF'S ROOM & BOARD	382,088.98	18,732.04	17,101.55	0.00	383,719.47	0.00	0.00	394,047.35
0010 - COUNTY HEALTH SERVICES MH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0011 - RURAL BASIC	769,079.80	2,232,057.10	1,967,621.75	(4.08)	1,033,511.07	2,168.97	0.00	999,511.43
0012 - RURAL SERVICES SUPPLEMENTAL	0.00	43,470.97	38,250.00	0.00	5,220.97	0.00	0.00	5,220.97
0020 - SECONDARY ROADS	1,261,144.27	5,858,717.63	7,232,329.25	32,374.90	(80,092.45)	49,714.86	0.00	269,020.91
0021 - S.R. SPECIAL BRIDGE PROJ.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0022 - FEMA 4421	618,882.93	0.00	0.00	0.00	618,882.93	0.00	0.00	618,882.93
0023 - RESOURCE ENHANCEMENT REAP	47,025.56	30,772.50	0.00	0.00	77,798.06	0.00	0.00	80,108.17
0024 - RECORDER RECORD MANAGE.	200,775.22	9,767.48	0.00	0.00	210,542.70	0.00	0.00	210,542.70
0025 - Secondary roads Gravel Project	4,251,320.17	0.00	631,994.05	0.00	3,619,326.12	0.00	0.00	3,619,326.12
0028 - RECORDERS ELECTRONIC FEES	280.24	3.25	0.00	0.00	283.49	0.00	0.00	283.49
0029 - EMERGENCY PARAMEDIC SERV.	(11,605.22)	0.00	0.00	0.00	(11,605.22)	0.00	0.00	(11,605.22)
0030 - EMS LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0031 - INFRASTRUCTURE/ECON. DEV.	345,544.54	290,929.92	432,970.34	0.00	203,504.12	0.00	0.00	273,479.68
0032 - Local Government Opioid Abatement F	892,930.90	15,316.25	44,123.89	(2,067.45)	862,055.81	0.00	0.00	1,049,698.41
0040 - TAX INCREMENT ACCOUNT	166,045.01	404,765.34	393,425.00	0.00	177,385.35	0.00	0.00	177,385.35
0057 - NATURE CENTER DEVELOPMENT	191,105.24	35,321.88	50,566.45	0.00	175,860.67	0.00	0.00	173,549.23
0058 - ANDERSON TRUST	2,630.50	30.49	0.00	0.00	2,660.99	0.00	0.00	2,660.99
0059 - EMS TRAINING	76,680.61	2,192.00	0.00	0.00	78,872.61	0.00	0.00	78,872.61
0061 - COUNTY LIBRARY	119,184.48	103,134.85	138,776.63	396.38	83,939.08	469.34	0.00	77,628.07
0067 - CONSERVATION RESERVE	174,126.58	224,875.61	208,550.23	0.00	190,451.96	0.00	0.00	251,762.53
0074 - CO. ATTORNEY FORFEITURE	177,157.32	0.00	160.00	0.00	176,997.32	0.00	0.00	176,997.32
0078 - SHERIFFS FORFEITURE	51,654.36	4,649.81	0.00	0.00	56,304.17	0.00	0.00	56,304.17
0080 - DARE/DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0081 - SHERIFF'S RESERVE	16,500.10	3,690.00	2,475.93	0.00	17,714.17	0.00	0.00	17,714.17
0082 - SHERIFF'S RESTRICTED DON.	45,179.41	5,423.44	12,520.23	560.96	38,643.58	560.96	0.00	33,375.00
0083 - 5% CO. FINE COLLECTIONS	239,302.61	5,473.56	1,704.89	0.00	243,071.28	0.00	0.00	242,787.11
0086 - SCAAP FY 13-14	(772.10)	0.00	0.00	0.00	(772.10)	0.00	0.00	(772.10)



SEMI-ANNUAL REPORT OF TINA M. BERTRAND, TREASURER OF WOODBURY COUNTY, IOWA

FOR THE PERIOD JULY 1, 2025 THROUGH DECEMBER 31, 2025

	Beginning Treasurer's Balance	Total Revenues	Total Expenses	Change in Outstanding	CALCULATED ENDING FUND BALANCE	Outstanding Bank Items	Outstanding Stamped Warrants	Ending Treasurer's Balance
0090 - OLD FUND 290	(0.50)	0.00	0.00	0.00	(0.50)	0.00	0.00	(0.50)
0091 - JAG 2015-DJ-BX-0680	(24,188.00)	0.00	0.00	0.00	(24,188.00)	0.00	0.00	(24,188.00)
0092 - 2018 SCAAP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0093 - 2019 SCAPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0094 - 2017 JAG GRANT	(16,125.00)	0.00	0.00	0.00	(16,125.00)	0.00	0.00	(16,125.00)
0095 - COVID DOJ Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0096 - 2018 JAG GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0097 - SCAAP - 2016-AP-BX-0523	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0098 - JAG PROGRAM 2012-2016	40,313.00	0.00	0.00	0.00	40,313.00	0.00	0.00	40,313.00
0100 - DRAINAGE DIST. - SUPERV.	28,580.26	53,504.30	12,562.91	12,568.91	82,090.56	32,638.61	124,401.60	81,758.52
1500 - COUNTY BLDGS. & PROP. CIP	1,400,284.67	0.00	698,746.48	(364,770.63)	336,767.56	0.00	0.00	304,313.77
1501 - LEC - CIP	(24,861.55)	13,450.20	0.00	0.00	(11,411.35)	0.00	0.00	(12,416.35)
2000 - DEBT SERVICE	289,032.53	3,957,913.06	1,130,046.49	0.00	3,116,899.10	0.00	0.00	3,126,167.85
4000 - EMERGENCY MANAGEMENT	47,378.05	120,049.84	142,002.98	662.00	26,086.91	1,237.00	0.00	43,781.96
4010 - E-911 SURCHARGE	1,767,916.48	184,816.06	336,342.82	1,160.95	1,617,550.67	1,497.24	0.00	1,752,739.90
4100 - COUNTY ASSESSOR	476,884.71	459,363.24	444,931.76	50,858.00	542,174.19	50,863.00	0.00	529,596.62
4101 - 4101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4102 - COUNTY ASSESSOR-UNEMP. CO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110 - CITY ASSESSOR	634,667.26	671,057.94	742,182.84	87,024.42	650,566.78	129,826.49	0.00	568,912.44
4111 - CITY ASSESS.-FICA & IPERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4112 - CITY ASSESSOR-UNEMP. CO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4113 - CITY ASSESSOR-TORT LIAB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4140 - AGRICULTURAL EXTENSION	5,420.68	372,795.72	383,198.36	0.00	(4,981.96)	0.00	0.00	0.00
4150 - 4150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4200 - SCHOOL DISTRICTS	547,198.92	36,848,408.28	37,915,023.78	0.00	(519,416.58)	0.00	0.00	0.00
4273 - DISTRICT HEALTH	1,857,942.80	2,818,111.20	3,358,359.69	(32,077.62)	1,285,616.69	(7,843.09)	0.00	1,650,137.93
4300 - COMMUNITY COLLEGE AREA 12	45,594.32	3,227,319.56	3,314,816.39	0.00	(41,902.51)	0.00	0.00	0.00
4400 - CORPORATIONS	734,348.37	48,331,734.57	49,873,095.45	0.00	(807,012.51)	0.00	0.00	7,116.08
4450 - SPECIAL ASSESSMENTS	15,682.39	89,410.86	105,093.25	0.00	0.00	0.00	0.00	0.00
4700 - TOWNSHIPS	6,718.11	558,760.04	555,464.62	0.00	10,013.53	0.00	0.00	10,230.66
4750 - Justice Center Taxable Bonds	3,263,092.76	(7,733.84)	363,877.31	0.00	2,891,481.61	0.00	0.00	2,921,228.52
4751 - Justice Center Exempt Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4752 - Justice Center COVID Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4753 - Justice Center Miscellaneous Revenue	734,380.62	0.00	145,182.35	0.00	589,198.27	0.00	0.00	554,998.70
4754 - Justice Center Debt Service	0.00	726,880.37	726,880.37	0.00	0.00	0.00	0.00	0.00
4755 - Justice Center Maintenance -County Ad	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



SEMI-ANNUAL REPORT OF TINA M. BERTRAND, TREASURER OF WOODBURY COUNTY, IOWA
FOR THE PERIOD JULY 1, 2025 THROUGH DECEMBER 31, 2025

	Beginning Treasurer's Balance	Total Revenues	Total Expenses	Change in Outstanding	CALCULATED ENDING FUND BALANCE	Outstanding Bank Items	Outstanding Stamped Warrants	Ending Treasurer's Balance
4756 - Justice Center Maintenance-20% Prison	1,626,732.28	208,559.19	0.00	0.00	1,835,291.47	0.00	0.00	1,835,291.47
4763 - STARCOMM PROGRAM	289,395.21	231,127.99	188,717.29	480.09	332,286.00	4,892.73	0.00	329,747.52
4787 - COURTHOUSE FOUNDATION	12,107.58	0.00	0.00	0.00	12,107.58	0.00	0.00	12,107.58
4800 - BRUCELLOSIS & TUBERCULOSIS ERADIC	716.05	(75.66)	82.50	0.00	557.89	0.00	0.00	633.55
5010 - MOTOR VEHICLE	1,939,944.52	10,196,709.30	8,435,572.33	(1,318,076.60)	2,383,004.89	(2,831,046.20)	0.00	737,347.50
5020 - USE TAX	(1,497,872.32)	7,080,020.92	5,982,454.15	(486,675.74)	(886,981.29)	(1,581,411.35)	0.00	(2,246,627.31)
5040 - 5040	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5060 - BANKRUPTCY MONIES	6,017.90	0.00	0.00	0.00	6,017.90	0.00	0.00	6,017.90
5070 - SHERIFF'S CONDEMNATION	8,921.70	0.00	0.00	0.00	8,921.70	0.00	0.00	8,921.70
5080 - UNCLAIMED PROPERTY	3,747.19	0.00	0.00	0.00	3,747.19	0.00	0.00	3,747.19
5090 - TAX IN ADVANCE - ACH	1,142,869.66	502,411.33	1,524,027.61	0.00	121,253.38	0.00	0.00	121,253.38
5100 - UNAPPORTIONED TAX - HOLDING FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,842,676.85
5110 - MONEYS AND CREDITS	12,168.00	0.00	0.00	0.00	12,168.00	0.00	0.00	12,168.00
5130 - TREASURERS TAX REDEMPTION	140,488.22	801,499.45	843,045.73	(26,378.66)	72,563.28	87,819.68	0.00	72,563.28
6000 - TRUSTEE DRAINAGE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6776 - TRUSTEE DRAINAGE CONTROL FUND 67	738,500.57	164,426.88	392,686.64	307,482.10	817,722.91	21,302.60	356,647.10	771,523.62
6777 - TRUSTEE DRAINAGE CONTROL FUND 67	634,114.10	131,765.91	26,107.69	1,623.22	741,395.54	24,943.49	91,311.43	719,665.49
6778 - TRUSTEE DRAINAGE CONTROL FUND 67	7,489.09	73,816.04	66,340.64	0.00	14,964.49	0.00	0.00	16,177.37
7500 - RECORDER'S FEES FUND	74,474.57	375,622.49	338,495.32	7,711.00	119,312.74	7,711.00	0.00	116,828.74
7501 - RECORDERS ELECTRONIC FEE	2,403.00	7,422.00	5,997.00	0.00	3,828.00	0.00	0.00	3,828.00
7550 - DNR LICENSING	17,748.12	148,074.88	227,545.62	12,252.68	(49,469.94)	(22,911.04)	0.00	(54,512.54)
7600 - 7600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8792 - FLEX BENEFIT FUND	(27,384.08)	74,302.92	54,399.73	3,522.16	(3,958.73)	3,522.16	0.00	(6,295.43)
8926 - SELF INSURANCE LIAB./PROP	(306,477.53)	845,870.79	545,979.40	255.07	(6,331.07)	510.14	0.00	(26,690.57)
8927 - OTHER EMPLOYEE SELF INSUR	332,459.80	102,589.30	112,344.32	0.00	322,704.78	0.00	0.00	320,467.97
8928 - SELF HEALTH COUNTY INSUR	816,845.85	3,432,295.57	3,738,381.67	109,745.44	620,505.19	109,745.44	0.00	604,661.53
8930 - OFFICE SUPPLIES - I.S.	(9,512.39)	6,956.34	7,607.35	0.00	(10,163.40)	0.00	0.00	(10,163.40)
Report Totals:	40,208,304.38	159,979,826.70	160,048,302.54	(1,115,180.07)	39,024,648.47	(3,284,366.94)	572,360.13	40,084,488.22

Iowa County Treasurer's Semi-Annual Report for Period July 1, 2025 to December 31, 2025

Beginning Treasurer' s Balance		40,208,304.38
Expenses:		160,048,302.54
Total Expenses:		160,048,302.54
Change in Outstanding:		(1,115,180.07)
Revenues		159,979,826.70
Total Revenues		159,979,826.70
Calculated Ending Treasurer' s Balance	\$	39,024,648.47
Plus Deferred / accrued revenue, less Outstanding Liabilities (taxes to be apportioned, nsf mv pymts, Qtrly payroll taxes, etc), Outstanding bank items, Stamped warrants	\$	1,059,839.75
Total Calculated Ending Treasurer's Balance	\$	40,084,488.22
Actual Ending Treasurer' s Balance	\$	40,084,488.22

I hereby certify the above report to be a true and Accurate account of transactions during the Period(s) specified.



Tina M. Bertrand, Woodbury County Treasurer