



NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS (APRIL 29, 2025) (WEEK 18 OF 2025)

Live streaming at:

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

Agenda and Minutes available at:

www.woodburycountyiowa.gov

Daniel A. Bittinger II
389-4405

dbittinger@woodburycountyiowa.gov

Kent T. Carper
570-7681

kcarper@woodburycountyiowa.gov

David L. Dietrich
870-9224

ddietrich@woodburycountyiowa.gov

Mark E. Nelson
540-1259

mnelson@woodburycountyiowa.gov

Matthew A. Ung
490-7852

matthewung@woodburycountyiowa.gov

You are hereby notified a meeting of the Woodbury County Board of Supervisors will be held April 29, 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 April 22, 2025, meeting

3. Approval of claims

4. Human Resources – Melissa Thomas
Approval of Memorandum of Personnel Transactions

5. County Auditor – Michelle Skaff
a. Receive County Recorder's Report of Fees Collected
b. Receive the appointment of Jessica Slemp to the Hornick City Council

6. County Treasurer – Tina Bertrand
 - a. Approve property tax refund request for parcel #884731201010 in the amount of \$223.55
 - b. Approve property tax refund request for parcel #894709304007 in the amount of \$2,028.00
7. Board Administration – Ryan Ericson
Set the public hearing for the FY25 Budget Amendment #1 for May 27, 2025, at 4:45 p.m.

End of Consent Agenda

- | | | |
|--------------------------------|---|--------|
| | 8. Budget Miscellaneous Review for FY26 – All Funds | Action |
| | a. Approval to correct budget line item in General Basic for Veteran Affairs | Action |
| | 9. County Auditor – Michelle Skaff | |
| | a. Set the public hearing for the FY 26 proposed budget for April 29, 2025, at 4:45 p.m. and acknowledge publication of notice as required by Iowa Code | Action |
| 4:45 p.m.
(Set time) | b. Public hearing on proposed Fiscal Year 2026 budget | Action |
| | c. Approval of resolution setting elected officials' wages | Action |
| | d. Adoption of Fiscal Year 2026 budget and resolution | Action |

**Recess Board of Supervisors Meeting
Convene Orton Slough Drainage District Trustees Meeting**

- | | |
|--|--------|
| 10. Approval of the minutes of the April 15, 2025, meeting | Action |
|--|--------|

**Adjourn Orton Slough Drainage District Trustees Meeting
Continue Board of Supervisors Meeting**

- | | |
|--|-------------|
| 11. County Treasurer – Tina Bertrand
Treasurer's office closing Tuesday, May 6, 2025, for an all-staff training meeting | Information |
| 12. Community Action Agency – Jean Logan
Approval of Letters of Support for Community Action Agency programs | Action |
| 13. Secondary Roads – Laura Sievers <ol style="list-style-type: none"> a. Approve the FY 2026 Woodbury County Secondary Roads Five Year Construction Program b. Approval of new mechanic foreman position and direct Secondary Roads initiate the advertising for this position | Action |
| 14. Board of Supervisors – Mark Nelson
Consideration of an amendment to the Woodbury County Zoning Ordinance, specifically to revise the Land Use Summary Table of Allowed Uses (Section 3.03.4), to classify "Borrow pits for earth materials" as a conditional use within the Agricultural Estates (AE) Zoning District | Action |
| 15. Reports on Committee Meetings | Information |

16. Citizen Concerns

Information

17. Board Concerns

Information

ADJOURNMENT

Subject to Additions/Deletions

CALENDAR OF EVENTS

- MON., MAY 5** **5:00 p.m.** Board of Adjustment meeting, Courthouse Basement Boardroom
- WED., MAY 7** **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.
- THU., MAY 8** **12:00 p.m.** SIMPCO Board of Directors, 6401 Gordon Drive.
- 4:00 p.m.** Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park
- WED., MAY 14** **7:30 a.m.** SIMPCO Executive Finance Committee Meeting, 6401 Gordon Dr.
- 8:05 a.m.** Woodbury County Information Communication Commission, First Floor Boardroom
- 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., MAY 15** **12:00 p.m.** SIMPCO Regional Policy and Legislative Committee Meeting, 6401 Gordon Dr.
- 4:30 p.m.** Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue
- FRI., MAY 16** **11:00 p.m.** Siouxland Human Investment Partnership Board Meeting, 2540 Glenn Ave.
- WED., MAY 21** **12:00 p.m.** Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
- THU., MAY 22** **10:00 a.m.** Siouxland Regional Transit System Board of Directors Meeting, 6401 Gordon Dr.
- 11:15 a.m.** Western Iowa Community Improvement Regional Housing Trust Fund, 6401 Gordon Dr.
- WED., MAY 28** **2:30 p.m.** Rolling Hills Community Services Region Governance Board Meeting
- 5:00 p.m.** Zoning Commission Meeting, Courthouse Basement Boardroom
- MON., JUN 2** **5:00 p.m.** Board of Adjustment meeting, Courthouse Basement Boardroom
- WED., JUN 4** **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.

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.

APRIL 22, 2025, SEVENTEENTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, April 22, 2025, at 3:00 p.m. Board members present were Carper, Nelson, Bittinger II, Ung, and Dietrich. Staff members present were Joshua Widman, Assistant County Attorney, Karen James, Board Administrative Assistant, Melissa Thomas, Human Resources Director, Ryan Ericson, Budget and Finance Director, and Michelle Skaff, Auditor/Clerk to the Board.

Motion by Bittinger second by Nelson to go into closed session per Iowa Code Section 21.5(1)(c). Carried 5-0 on roll-call vote.

Motion by Bittinger second by Nelson to go out of closed session per Iowa Code Section 21.5(1)(c). Carried 5-0 on roll-call vote.

Carper was absent from the regular meeting.

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

1. Motion by Bittinger second by Nelson to approve the agenda for April 22, 2025. Carried 4-0. Copy filed.

Motion by Bittinger second by Dietrich to approve the following items by consent:

2. To approve minutes of the April 15 2025 meeting. Copy filed.
3. To approve the claims totaling \$576,880.84. Copy filed.
4. To approve the separation of Courtney Sherriff, Clerk II, County Attorney Dept., effective 04-03-2025. Resigned; the appointment of Leticia Hernandez, Clerk II - Tax, County Treasurer Dept., effective 04-23-2025, \$19.24/hour. Job Vacancy Posted on 11/27/2024. Entry Level Salary: \$19.24/hr.; the reclassification of Katrina Cox, Clerk II - MV, County Treasurer Dept., effective 04-28-2025, \$20.14/hour, 5%=\$0.90/hr. Per AFSCME-Move from Step 1 to Step 2. Anniversary Date: 5/1/2025.; the appointment of Shelley Peters, Custodian, Building Services Dept., effective 04-28-2025, \$17.29/hour. Job Vacancy Posted on 3/19/2025. Entry Level Salary: \$17.29/hr.; the appointment of Nathan Gotto, Summer Laborer - Temp, Secondary Roads Dept., effective 05-05-2025, \$17.00/hour. Job Vacancy Poste 2/12/25. Entry Level Salary \$17.00/hr.; the appointment of Collin Dunnington, Summer Laborer – Temp, Secondary Roads Dept., effective 05-05-2025, \$17.00/hour. Job Vacancy Posted on 2/12/25. Entry Level Salary \$17.00/hr.; and the appointment of Keondre Williams, Summer Laborer - Temp, Secondary Roads Dept., effective 05-12-2025, \$17.00/hour. Job Vacancy Posted on 2/12/25. Entry Level Salary: \$17.00/hr. Copy filed.

Carried 4-0.

- 5a. Bid letting was held for Pavement Markings - 2025. The bids are as follows:

Iowa Plains Signing, Slater IA	\$270,005.00
Vogel Traffic Services, Orange City IA	\$205,393.50
Sir Lines-A-Lot, Lawton IA	\$192,393.50

Motion by Bittinger second by Carper to receive the bids and return them to County Engineer for recommendation. Carried 4-0. Copy filed.

- 5b. Motion by Nelson second by Bittinger to award the bid for Pavement Markings - 2025 to Sir Lines-A-Lot for \$192,393.50. Carried 4-0. Copy filed.
6. Motion by Nelson second by Dietrich to have the Treasurer's Office refund the County portion of Transfer Tax in the amount of \$487.55 to the Buchanan, Bibler, Gabor & Meis Law Firm. Carried 4-0. Copy filed.
8. Motion by Nelson second by Bittinger to approve an amendment to development agreement for AGP, Inc. Carried 4-0. Copy filed.

7. Motion by Nelson second by Bittinger to approve consent for the LEC Authority's use of \$717,863.12 provided by the County under the 5/17/2022 Board of Supervisors board action item for the additional Project-related purposes of legal fees and costs, expert/consultant fees, project engineering/design fees, and owner fees. Carried 4-0. Copy filed.
9. The board conducted a miscellaneous review of the budget.

Motion by Bittinger second by Dietrich to reduce the General Supplemental tax revenue by \$474,481. Carried 4-0.

Motion by Bittinger second by Nelson to increase the Worker's Comp expense by \$10,000.00. Carried 4-0.

Motion by Bittinger second by Nelson to reduce the Auditor's Transfer expense from Rural Basic by \$129,800. Carried 4-0.

Motion by Bittinger second by Nelson to decrease Auditor's Transfer revenue in Rural Supplemental by \$129,800. Carried 4-0.

Motion by Bittinger second by Nelson to reduce the Rural Supplemental tax revenue by \$129,800. Carried 4-0.
11. Bruce Sorensen, NW of Lawton, Expressed concerns in reference to dirt work on his property.
10. Reports on committee meetings were heard.
12. Board Concerns were heard.

The Board adjourned the regular meeting until April 29, 2025.

Meeting sign in sheet. Copy filed.

HUMAN RESOURCES DEPARTMENT

MEMORANDUM OF PERSONNEL TRANSACTIONS

DATE: April 29th, 2025

*** PERSONNEL ACTION CODE:**

A - Appointment

T - Transfer

P - Promotion

D - Demotion

R-Reclassification

E- End of Probation

S - Separation

O – Other

TO: WOODBURY COUNTY BOARD OF SUPERVISORS

NAME	DEPARTMENT	EFFECTIVE DATE	JOB TITLE	SALARY REQUESTED	% INCREASE	*	REMARKS
Bailey, Destini	Sheriff's Office	04-28-2025	Jail Sergeant	\$36.76/hour	50%=\$12.19/hr	P	Promoted to Sergeant.
Johnson, Terry	Secondary Roads	04-30-2025	Motor Grader Equipment Operator	\$27.33/hour		A	Job Vacancy Posted on 3/11/25. Entry Level Salary \$27.33/hr.
Reitsma, Gavin	Juvenile Detention	05-12-2025	Youth Worker	\$22.93/hour	4%=\$0.88/hr	R	Per AFSCME Juvenile: Move from Step 1 to Step 2. Anniversary Date 5/20/25.
Matney, Nicholas	Attorney's Office	05-12-2025	Assistant County Attorney	\$120,352.00/year	3%=\$4,049.00/year	R	Per AFSCME Attorney: Move from Step 8 to Step 9. Anniversary Date: 5/14/25.

APPROVED BY BOARD DATE: _____

MELISSA THOMAS, HR DIRECTOR: _____

COUNTY RECORDER'S REPORT OF FEES COLLECTED
(See Chapter 342, Code)

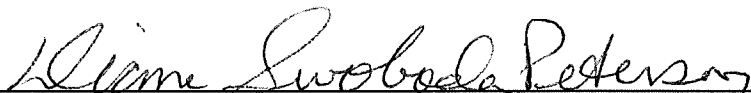
State of IOWA) SS:
County of WOODBURY)

To the Board of Supervisors of WOODBURY County:

I, DIANE SWOBODA PETERSON, Real Estate/Recorder Deputy of the above-named County and State, do hereby certify that the following is a true and correct statement of the fees collected by me in my office for the period of 1/01/2025 through 3/31/2025 and the same has been paid to the County Treasurer.

	Fees Collected
R.E. Transfer Tax State-Monthly	42,788.37
County Share R.E. Transfer Tax—Quarterly	39,017.29
Recording of Instruments—Quarterly	63,575.00
Auditor's Transfer Fee—Quarterly	4,490.00
Records Management Fees—Quarterly	2,985.00
Elec Tran Fee State Untransferred (Quarterly)	2,985.00
Copy Money-Quarterly	356.50
Vitals Stats State-Monthly	9,210.00
Vitals Stats County-Quarterly	9,300.00
Accts. Receivable Payment-Quarterly	2,059.00
Transfer to Checking Account	0
Previous Qtr. Acct. Receivable Balance	(2,163.00)
Bad Check Adjustment—Quarterly	0
Recorder Over/Short—Quarterly	70.00
Vitals Over/Short—Quarterly	2.00
Refunds--Quarterly	19.00
Adjustment—Quarterly	34.00
 Total	 174,728.16

All of which is respectfully submitted.



DIANE SWOBODA PETERSON Real Estate/Recorder Deputy

Subscribed and sworn to before me by DIANE SWOBODA PETERSON, Woodbury County Real Estate/Recorder Deputy this 4 day of April, 2025



MICHELLE K. SKAFF County Auditor

NOTICE OF APPOINTMENT TO FILL A VACANCY

TO: Michelle Skaff, Woodbury County Auditor/Recorder & Commissioner of Elections

From: City of Hornick School/City/Township/
Lori Teel Extension/Soil & Water
April 17, 2025 Secretary/Clerk
Date

This is to notify you and the Board of Supervisors of Woodbury County that the following person has been appointed until the next regular/general election:

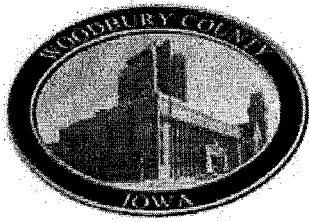
For the office of Council
Name Jessica Slempe
Address 303 5th Avenue
City/Zip Hornick, IA 51026
Date of appointment April 14, 1025

This appointment is to fill the office previously held by:

Dustin Johnston
(Name of previous official)

RETURN TO: Michelle Skaff
Woodbury County Commissioner of Elections
620 Douglas St, Rm 103
Sioux City, IA 51101

2025 APR 21 AM 8:09
MICHELLE A. SKAFF
WOODBURY COUNTY
AUDITOR RECORDER
COM OF ELECTIONS



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

April 22, 2025

RE: Request for Refund

Dear Board of Supervisors,

The following property owner has requested this refund:

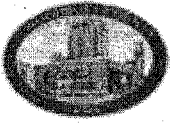
Bonnie Parsley 8847 31 201 010 (133 Airview—Sergeant Bluff, IA) \$223.55

Please approve this customer to be issued a refund check in the amount listed above. The customer forgot to cancel her scheduled payments on-line after selling the property. The refund will be processed upon confirmation the payment is not returned as non-sufficient. If you have any questions or problems with this request, please feel free to contact me.

Thank you for your time,

A handwritten signature in cursive script, reading "Janet L. Trimpe".

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



Woodbury County Treasurer
822 Douglas St. Suite 102
Sioux City, IA 51101

Receipt Number: R00560014

Cashier Name: Janet Trimpe

Terminal Number: 99

Receipt Date: 4/7/2025 7:40:59 AM

Trans Code: 100 - Tax Collections

Account: 884731201010 Bonnie Parsley

\$223.55

Parcel: 884731201010 Full Payment

Owner: VALENZUELA GERARDO ALAN & RAMIREZ AILEEN KEELY

Prepayment: 223.55

Total Balance Due: \$223.55

Payment Method: 7-Internet f Payor: Bonnie Parsley

Reference: Import Payment

Amount: \$223.55

Total Payment Received: \$223.55

Change: \$0.00

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

Date: 4/18/25 Weekly Agenda Date: 04/29/25

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

WORDING FOR AGENDA ITEM:

Refund request for parcel 894709304007

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☒

Give Direction ☐

Other: Informational ☐

Attachments ☐

EXECUTIVE SUMMARY:

Refund overpayment on parcel #894709304007 in the amount of \$2,028.00

BACKGROUND:

The customer has been making monthly scheduled payment and has over paid taxes by \$2,028 and is requesting a refund for this amount. Since there are no taxes owed on this parcels the prepayment has not been applied to taxes, nor have they been apportioned to any of the taxing authorities.

FINANCIAL IMPACT:

\$2,028 for advanced payments. T

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 refund payment in the amount of \$2,028.00 for parcel #894709304007 pending verification that the payment is not returned as NSF.

ACTION REQUIRED / PROPOSED MOTION:

Refund payment in the amount of \$2,028.00 for parcel #894709304007 pending verification that the payment is not returned as NSF.



TINA M. BERTRAND
Treasurer of Woodbury County
Property Tax
822 Douglas St Ste 102
Sioux City IA 51101
712-279-6495

April 18, 2025

Re: Property Tax Refund Requests

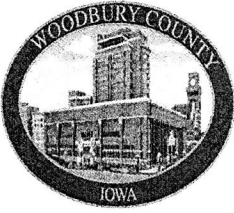
Dear Board of Supervisors,

Please accept this correspondence as a request to approve the following refunds for overpayment of property taxes. The customer has been making monthly scheduled payments and has pre-paid property taxes in excess of the amount owed. The refund will be processed upon confirmation that funds were not returned as non-sufficient.

Name	Parcel #	Amount to Refund
Charles R and Carol C Hardy	894709304007	\$2,028.00

Sincerely,

Tina M. Bertrand
Woodbury County Treasurer



WOODBURY COUNTY TREASURER

www.woodburycountyiowa.gov
822 Douglas St. Room 102
Sioux City, IA 51101

Mail to:
Woodbury County Treasurer
822 Douglas St., Room 102
Sioux City, Iowa 51101

Request for Property Tax Refund

We hereby request a refund of property tax paid for the following parcels:

PARCEL #	<u>894709304007</u>	Amount	<u>\$ 2,028.00</u>
PARCEL #	_____	Amount	_____
PARCEL #	_____	Amount	_____
PARCEL #	_____	Amount	_____

REASON FOR REFUND:

☐ Over Payment made on _____ ☐ Sold Property on _____

☐ Duplicate Payment made on _____

☒ Other: Over payment made on: 8-8-24, 8-30-24, 10-30-24,
11-4-24, 12-3-24, 12-30-24, 2-4-25,
3-3-25, 4-3-25.

REFUND REQUESTED BY:

Name(s): Charles R. and Carol C. Hardy
(Refund to be issued to name above, Please Print Clearly)

Mailing Address: 401 39th Street

City: Sioux City State: Iowa Zip: 51104

Phone Number: 712-259-9350 Email: carolhardy26@msn.com

Printed Name: Carol C. Hardy Date: April 10, 2025

Signature: Carol C. Hardy

Office use Only:

Notes: _____

Clerk: _____ Date: _____

Refund issued on: _____ Check #: _____

[illegible]

894709304007	HARDY CHARLES R HARDY CAROL C	06/28/2023	Real Estate	252.00	-	Prepayment	Applied to taxes	98
894709304007	HARDY CHARLES R HARDY CAROL C	08/02/2023	Real Estate	252.00	-	Prepayment	Applied to taxes	4
894709304007	HARDY CHARLES R HARDY CAROL C	09/01/2023	Real Estate	120.00	-	Prepayment	Applied to taxes	4
894709304007	HARDY CHARLES R HARDY CAROL C	09/29/2023	Real Estate	252.00	-	Prepayment	Applied to taxes	4
894709304007	HARDY CHARLES R HARDY CAROL C	10/31/2023	Real Estate	252.00	-	Prepayment	Applied to taxes	25
894709304007	HARDY CHARLES R HARDY CAROL C	12/01/2023	Real Estate	252.00	-	Prepayment	Applied to taxes	98
894709304007	HARDY CHARLES R HARDY CAROL C	12/12/2023	Real Estate	56.00	-	Prepayment	Applied to taxes	10
894709304007	HARDY CHARLES R HARDY CAROL C	12/28/2023	Real Estate	252.00	-	Prepayment	Applied to taxes	10
894709304007	HARDY CHARLES R HARDY CAROL C	02/05/2024	Real Estate	252.00	-	Prepayment	Applied to taxes	25
894709304007	HARDY CHARLES R HARDY CAROL C	03/05/2024	Real Estate	252.00	-	Prepayment	Applied to taxes	4
894709304007	HARDY CHARLES R HARDY CAROL C	04/01/2024	Real Estate	252.00	-	Prepayment	Applied to taxes	4
894709304007	HARDY CHARLES R HARDY CAROL C	05/07/2024	Real Estate	252.00	-	Prepayment	Applied to taxes	25
894709304007	HARDY CHARLES R HARDY CAROL C	05/29/2024	Real Estate	252.00	-	Prepayment	Applied to taxes	25
894709304007	HARDY CHARLES R HARDY CAROL C	07/01/2024	Real Estate	252.00	-	Prepayment	Applied to taxes	10
894709304007	HARDY CHARLES R HARDY CAROL C	08/08/2024	Real Estate	12.00	12.00	Prepayment		10
894709304007	HARDY CHARLES R HARDY CAROL C	08/30/2024	Real Estate	252.00	252.00	Prepayment		98
894709304007	HARDY CHARLES R HARDY CAROL C	10/03/2024	Real Estate	252.00	252.00	Prepayment		10
894709304007	HARDY CHARLES R HARDY CAROL C	11/04/2024	Real Estate	252.00	252.00	Prepayment		10
894709304007	HARDY CHARLES R HARDY CAROL C	12/03/2024	Real Estate	252.00	252.00	Prepayment		10
894709304007	HARDY CHARLES R HARDY CAROL C	12/30/2024	Real Estate	252.00	252.00	Prepayment		34
894709304007	HARDY CHARLES R HARDY CAROL C	02/04/2025	Real Estate	252.00	252.00	Prepayment		33
894709304007	HARDY CHARLES R HARDY CAROL C	03/03/2025	Real Estate	252.00	252.00	Prepayment		11
894709304007	HARDY CHARLES R HARDY CAROL C	04/03/2025	Real Estate	252.00	252.00	Prepayment		10
				\$14,266.00	\$2,028.00			

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

Date: 04/25/2025 Weekly Agenda Date: 04/29/2025

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Loni Kuhlmann

WORDING FOR AGENDA ITEM:

Budget Line Item in General Basic Line number 0001-21-3200-000-26000 Correction

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☒

Give Direction ☐

Other: Informational ☐

Attachments ☒

EXECUTIVE SUMMARY:

Budget information was inputed incorrectly at \$1,148.00 instead of \$11,480.00.

BACKGROUND:

The line was originally at \$11,031.67 and was then requested as an increase due to COLA for the year was requested to be \$11,480.00 for the FY26 budget year.

FINANCIAL IMPACT:

This has effected our office outreach and is currently showing we are -89.75% for that line.

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:

Motion to correct the line amount for the FY26 Budget.

ACTION REQUIRED / PROPOSED MOTION:

Motion to correct the line amount for the FY26 Budget.



Woodbury County

Budget Comparison Report

Account Detail

0001-21-3200-
000-26000

Amt should be
11480.00

Account Number

Fund: 0001 - GENERAL

Function: 3200 - PH
Expense

0001 21 3200 000 10	69,773.00	26,597.62	69,993.55	0.00	-69,993.55	-100.00%		
0001 21 3200 000 10	103,289.83	41,813.42	114,855.16	0.00	-114,855.16	-100.00%		
0001 21 3200 000 10	6,964.94	0.00	0.00	0.00	0.00	0.00%		
0001 21 3200 000 10	387.99	0.00	0.00	0.00	0.00	0.00%		
0001 21 3200 000 11	13,431.94	5,085.31	13,776.63	0.00	-13,776.63	-100.00%		
0001 21 3200 000 11	17,031.27	6,458.00	17,449.72	0.00	-17,449.72	-100.00%		
0001 21 3200 000 11	26,206.50	10,425.96	26,339.28	0.00	-26,339.28	-100.00%		
0001 21 3200 000 11	115.20	48.00	115.20	0.00	-115.20	-100.00%		
0001 21 3200 000 11	1,057.32	440.55	1,057.32	0.00	-1,057.32	-100.00%		
0001 21 3200 000 117	LTD INSURANCE	831.55	859.46	303.49	826.20	0.00	-826.20	-100.00%
0001 21 3200 000 12100	VETERAN AFFAIRS COMMISSIC	1,170.00	1,375.00	1,264.41	2,500.00	3,000.00	500.00	20.00%

Budget Detail

Budget Code	Description	Units	Price	Amount				
DEPT OPERATING	Commissioner Monthly Meetings	0.00	0.00	3,000.00				
0001 21 3200 000 26000	STATIONARY/FORMS/GENERA	11,031.67	9,445.11	5,175.06	11,200.00	1,148.00	-10,052.00	-89.75%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
DEPT OPERATING	Daily Operating & Office Supplies	0.00	0.00	1,148.00				
0001 21 3200 000 31100	MAGAZINES & BOOKS	270.31	168.96	156.98	300.00	308.00	8.00	2.67%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
DEPT OPERATING	Yearly Subscriptions	0.00	0.00	308.00				
0001 21 3200 000 40200	TYPING, PRINTING & BINDING	493.78	281.39	37.52	600.00	615.00	15.00	2.50%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
DEPT OPERATING	Outreach & Claim Paperwork	0.00	0.00	615.00				
0001 21 3200 000 41300	EMPLOYEE MILEAGE	1,543.59	3,180.78	1,588.99	2,700.00	2,768.00	68.00	2.52%

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

Date: 1/23/25 Weekly Agenda Date: 1/28/25

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: BOS

WORDING FOR AGENDA ITEM:

Set the public hearing for the FY 26 proposed budget for Apr 29, 2025 at 4:45 p.m and acknowledge publication of notice as required by Iowa Code

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☒

Public Hearing ☐

Other: Informational ☐

Attachments ☐

EXECUTIVE SUMMARY:

Agenda item to establish set time for public hearing

BACKGROUND:

The budget hearing meeting date was discussed during the budget discussions of the 04-01-2025 and 04-08-2025 board meeting, was set for April 29th, and 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:

Motion by second by to set the public hearing for the FY 26 proposed budget for Apr 29, 2025 at 4:45 p.m and acknowledge publication of notice was published in a timeline as required by Iowa Code.

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
County Name: WOODBURY COUNTY County Number: 97

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/29/2025 Meeting Time: 04:45 PM Meeting Location: 620 Douglas St Board Room (Courthouse Basement)

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
<https://www.woodburycountyiowa.gov/>

County Telephone Number
(712) 224-1460

		Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	41,730,794	40,746,554	38,497,990	4.11
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	600,000	1,010,000	967,371	
Net Current Property Taxes	4	41,130,794	39,736,554	37,530,619	
Delinquent Property Tax Revenue	5	12,200	12,200	-78,604	
Penalties, Interest & Costs on Taxes	6	260,000	203,000	430,116	
Other County Taxes/TIF Tax Revenues	7	7,596,649	7,610,691	7,814,531	-1.40
Intergovernmental	8	15,028,680	12,136,400	11,637,541	
Licenses & Permits	9	66,050	55,050	80,173	
Charges for Service	10	2,934,930	2,592,915	2,780,202	
Use of Money & Property	11	1,156,800	1,306,330	2,750,438	
Miscellaneous	12	701,650	1,554,031	1,864,239	
Subtotal Revenues	13	68,887,753	65,207,171	64,809,255	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	800,000	
Operating Transfers In	15	10,576,078	13,543,347	17,850,244	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	79,463,831	78,750,518	83,459,499	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	28,666,670	26,538,781	24,316,762	8.58
Physical Health and Social Services	19	5,470,868	5,812,070	5,196,973	2.60
County Environment and Education	21	3,309,121	3,603,682	4,275,340	-12.02
Roads & Transportation	22	11,711,116	10,994,344	10,024,884	8.08
Government Services to Residents	23	2,899,876	2,899,393	2,559,608	6.44
Administration	24	9,801,320	9,693,026	16,274,421	-22.40
Nonprogram Current	25	936,089	935,000	1,021,162	-4.26
Debt Service	26	7,370,605	7,301,764	6,901,408	3.34
Capital Projects	27	3,851,031	7,625,000	4,994,724	-12.19
Subtotal Expenditures	28	74,016,696	75,403,060	75,565,282	
Other Financing Uses:					
Operating Transfers Out	29	10,576,078	13,543,347	18,250,244	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	84,592,774	88,946,407	93,815,526	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,128,943	-10,195,889	-10,356,027	
Beginning Fund Balance - July 1,	33	17,464,574	27,660,463	38,016,490	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	3,550,750	
Fund Balance - Restricted	36	1,777,711	6,065,942	16,699,940	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,146,807	895,403	405,490	
Fund Balance - Unassigned	39	9,411,113	10,503,229	7,004,283	
Total Ending Fund Balance - June 30,	40	12,335,631	17,464,574	27,660,463	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	38,381,920				
Rural Only Levies*:	3,348,874	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	786,850	Any special district tax rates not included.			
Utility Replacement Excise Tax:	3,050,799				

Explanation of any significant items in the budget or additional virtual meeting information:

COUNTY NAME: WOODBURY COUNTY	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 97
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 4/1/2025 Meeting Time: 04:00 PM Meeting Location: 620 Douglas St, Board Meeting Room (Courthouse Basement)

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

County Website (if available)
<https://www.woodburycountyiowa.gov/>

County Telephone Number
(712) 224-1460

Iowa Department of Management	Current Year Certified Property Tax FY 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	5,217,306,644	5,311,778,515	5,311,778,515
Requested Tax Dollars-Countywide Rates Except Debt Service	33,149,410	33,149,410	33,121,383
Taxable Valuations-Debt Service	5,830,780,383	6,007,099,594	6,007,099,594
Requested Tax Dollars-Debt Service	4,416,466	4,416,466	5,260,537
Requested Tax Dollars-Countywide Rates	37,565,876	37,565,876	38,381,920
Tax Rate-Countywide	7.11118	6.97595	7.11118
Taxable Valuations-Rural Services	1,318,197,122	1,387,921,529	1,387,921,529
Requested Tax Dollars-Additional Rural Levies	3,180,678	3,180,678	3,348,874
Tax Rate-Rural Additional	2.41290	2.29168	2.41287
Rural Total	9.52408	9.26763	9.52405
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	330	371	12.42
Rural Taxpayer	441	497	12.70
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	1,454	1,658	14.03
Rural Taxpayer	1,948	2,221	14.01

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

Payroll for General Basic increased from \$23,648,632 to \$24,968,695 (5.58%). Payroll for General Supp increased from \$4,845,707 to \$5,208,428 (7.49%). Rural Basic decreased due to HF718 limitations on growth. Rural Supp will be used to fund FICA & IPERS for those paid from rural basic.

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024	
Taxes Levied on Property	1	33,121,383	3,348,874		5,260,537		41,730,794	40,746,554	38,497,990	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0		0		0	0	0	2
Less: Credits to Taxpayers	3	600,000	0		0		600,000	1,010,000	967,371	3
Net Current Property Taxes	4	32,521,383	3,348,874		5,260,537		41,130,794	39,736,554	37,530,619	4
Delinquent Property Tax Revenue	5	12,000	200		0		12,200	12,200	-78,604	5
Penalties, Interest & Costs on Taxes	6	260,000					260,000	203,000	430,116	6
Other County Taxes/TIF Tax Revenues	7	2,722,216	4,567,105	0	307,328	0	7,596,649	7,610,691	7,814,531	7
Intergovernmental	8	6,455,965	8,548,825	0	23,890	0	15,028,680	12,136,400	11,637,541	8
Licenses & Permits	9	3,050	63,000	0	0	0	66,050	55,050	80,173	9
Charges for Service	10	2,570,980	18,600	345,350	0	0	2,934,930	2,592,915	2,780,202	10
Use of Money & Property	11	1,041,000	11,300	12,500	92,000	0	1,156,800	1,306,330	2,750,438	11
Miscellaneous	12	604,900	46,000	50,750	0	0	701,650	1,554,031	1,864,239	12
Subtotal Revenues	13	46,191,494	16,603,904	408,600	5,683,755	0	68,887,753	65,207,171	64,809,255	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0	0	0	0	0	0	800,000	14
Operating Transfers In	15	6,824,869	2,064,359	0	1,686,850	0	10,576,078	13,543,347	17,850,244	15
Proceeds of Fixed Asset Sales	16	0	0	0	0	0	0	0	0	16
Total Revenues & Other Sources	17	53,016,363	18,668,263	408,600	7,370,605	0	79,463,831	78,750,518	83,459,499	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	27,354,035	1,312,635			0	28,666,670	26,538,781	24,316,762	18
Physical Health and Social Services	19	5,470,868	0			0	5,470,868	5,812,070	5,196,973	19
County Environment and Education	21	2,355,400	953,721			0	3,309,121	3,603,682	4,275,340	21
Roads & Transportation	22	0	11,711,116			0	11,711,116	10,994,344	10,024,884	22
Government Services to Residents	23	2,891,876	8,000			0	2,899,876	2,899,393	2,559,608	23
Administration	24	9,577,444	223,876			0	9,801,320	9,693,026	16,274,421	24
Nonprogram Current	25	702,734	233,355			0	936,089	935,000	1,021,162	25
Debt Service	26	0	0		7,370,605	0	7,370,605	7,301,764	6,901,408	26
Capital Projects	27	0	3,525,000	326,031		0	3,851,031	7,625,000	4,994,724	27
Subtotal Expenditures	28	48,352,357	17,967,703	326,031	7,370,605	0	74,016,696	75,403,060	75,565,282	28
Other Financing Uses:										
Operating Transfers Out	29	6,992,269	3,451,209	132,600	0	0	10,576,078	13,543,347	18,250,244	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	55,344,626	21,418,912	458,631	7,370,605	0	84,592,774	88,946,407	93,815,526	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-2,328,263	-2,750,649	-50,031	0	0	-5,128,943	-10,195,889	-10,356,027	32
Beginning Fund Balance - July 1, 2025	33	12,274,576	3,768,020	1,196,838	225,140	0	17,464,574	27,660,463	38,016,490	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	0	0	0	0	0	34
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	3,550,750	35
Fund Balance - Restricted	36	535,200	1,017,371	0	225,140	0	1,777,711	6,065,942	16,699,940	36
Fund Balance - Committed	37	0	0	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	1,146,807	0	0	1,146,807	895,403	405,490	38
Fund Balance - Unassigned	39	9,411,113	0	0	0	0	9,411,113	10,503,229	7,004,283	39
Total Ending Fund Balance - June 30,	40	9,946,313	1,017,371	1,146,807	225,140	0	12,335,631	17,464,574	27,660,463	40

Proposed tax rate per \$1,000 valuation for County purposes: 7.11118 urban areas; 9.52405 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 97 County Name: WOODBURY COUNTY Date Adopted: (entered upon adoption)

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
GAAP

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.81720	21,267,815	5,571,574,739	1.64
Limitation Percentage				
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	3.81720	21,615,700	1.64	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	2.41290	3,740,248	1,550,102,923	4.38
Limitation Percentage				
	2			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	2.36559	3,827,629	2.34	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		5,662,710,855		5,311,778,515	
General Basic	2	21,615,700		3.81720		20,276,121
+ Cemetery (Pioneer - 331.424B)	3	0		0.00000		0
= Total for General Basic	4	21,615,700				20,276,121
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5	0				0
General Supplemental	6	13,693,899		2.41826		12,845,262
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	316,411				296,822
Debt Service (from Form 703 col. I Countywide total)	9	5,567,865	6,358,031,934	0.87572	6,007,099,594	5,260,537
Voted Emergency Medical Services (Countywide)	10	0		0.00000		0
Other	11	0		0.00000		0
Subtotal Countywide (A)	12	40,877,464		7.11118		38,381,920
B. All Rural Services Only Levies:	13		1,618,044,251		1,387,921,529	
Rural Services Basic	14	3,827,629		2.36559		3,283,253
Rural Services Supplemental	16	76,500		0.04728		65,621
Unified Law Enforcement	17	0		0.00000		0
Other	18	0		0.00000		0
Other	19	0		0.00000		0
Subtotal All Rural Services Only (B)	20	3,904,129		2.41287		3,348,874
Subtotal Countywide/All Rural Services (A + B)	21	44,781,593		9.52405		41,730,794
C. Special District Levies:						
Flood & Erosion	22	0		0.00000		0
Voted Emergency Medical Services (partial county)	23	0		0.00000		0
Other	24	0		0.00000		0
Other	25	0		0.00000		0
Other	26	0		0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	44,781,593				41,730,794

Compensation Schedule for FY 2025/2026			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	179,926		
Auditor	116,064	1	Sioux City Journal
Recorder	0	2	Moville Record
Treasurer	116,062	3	Sergeant Bluff Advocate
Sheriff	183,349	4	
Supervisors	41,967	5	
Supervisor Vice Chair, if different		6	
Supervisor Chair, if different	45,467		

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated,the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

(Board Chairperson)(Date)(County Auditor or Budget Preparer)(Date)

COUNTY AUDITOR'S CERTIFICATION
By Electronically Certifying, I certify the budget meets all statutory obligations.

(County Auditor Signature of Certification)(Date)

REVENUES DETAIL

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2025/2026	Re-Est 2024/2025	Actual 2023/2024	
TAXED LEVIED ON PROPERTY	1	20,276,121	12,845,262		3,283,253	65,621		0		5,260,537		41,730,794	40,746,554	38,497,990	1
Less: Uncoll: Del. Taxes Levy Year	2											0	0		2
Less: Credits to Taxpayers	3	600,000										600,000	1,010,000	967,371	3
1000 Net Current Property Taxes	4	19,676,121	12,845,262		3,283,253	65,621		0		5,260,537		41,130,794	39,736,554	37,530,619	4
1010 Delinq. Property Tax Revenue	5	12,000			200							12,200	12,200	-78,604	5
11XX Penalties, Int, & Costs on Taxes	6	260,000										260,000	203,000	430,116	6
OTHER COUNTY TAXES/TIF REVENUES															
12XX Other County Taxes	7	22,000	12,000									34,000	27,000	59,700	7
13XX Voter Approved Local Option Taxes	8						2,600,000	625,000				3,225,000	3,150,000	3,567,626	8
14XX Gambling Taxes	9			500,000								500,000	525,000	574,147	9
15XX TIF Tax Revenues	10							786,850				786,850	829,850	571,136	10
16XX Utility Tax Replacement Excise Taxes	11	1,339,579	848,637		544,376	10,879		0		307,328		3,050,799	3,078,841	3,041,922	11
17XX Taxes Collected for Other Governments	11B											0		0	11B
Subtotal	12	1,361,579	860,637	500,000	544,376	10,879	2,600,000	1,411,850	0	307,328	0	7,596,649	7,610,691	7,814,531	12
INTERGOVERNMENTAL REVENUE															
20XX State Shared Revenues	13	28,000					6,244,797					6,272,797	5,892,852	6,933,633	13
21XX State Replacements Against Levied Taxes	14	600,000										600,000	1,010,000	1,078,813	14
22XX Other State Tax Replacements	15	108,453	72,067		19,073					23,890		223,483	510,000	1,405,698	15
23XX, 24XX State/Federal Pass-Thru Revenues	16	390,340			5,000		1,400,000					1,795,340	1,190,412	406,844	16
25XX Contributions from Other Intergovernmental Units	17	4,458,000	555,760	205,345				88,223				5,307,328	2,646,709	1,606,241	17
26XX, 27XX State Grants and Entitlements	18	13,000					757,797	33,935				804,732	886,427	110,128	18
28XX Federal Grants and Entitlements	19	15,000	10,000									25,000		96,184	19
29XX Payments in Lieu of Taxes	20											0		0	20
Subtotal (lines 13 - 20)	21	5,612,793	637,827	205,345	24,073	0	8,402,594	122,158	0	23,890	0	15,028,680	12,136,400	11,637,541	21
3XXX Licenses & Permits	22	3,050			18,000		45,000					66,050	55,050	80,173	22
4XXX, 5XXX Charges for Service	23	2,456,280	64,700	50,000	6,600			12,000	345,350			2,934,930	2,592,915	2,780,202	23
6XXX Use of Money & Property	24	1,041,000						11,300	12,500	92,000		1,156,800	1,306,330	2,750,438	24
8XXX Miscellaneous	25	597,000	7,900				46,000		50,750			701,650	1,554,031	1,864,239	25
Total Revenues	26	31,019,823	14,416,326	755,345	3,876,502	76,500	11,093,594	1,557,308	408,600	5,683,755	0	68,887,753	65,207,171	64,809,255	26
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
9000 From General Basic	27											0	7,716,779	8,500,653	27
9020 From Rural Services Basic	28						1,800,000					1,800,000	39,000	400,000	28
90xx From Other Budgetary Funds	29	6,594,954	229,915		76,500			187,859		1,686,850		8,776,078	5,787,568	8,949,591	29
Subtotal (lines 27- 29)	30	6,594,954	229,915	0	76,500	0	1,800,000	187,859	0	1,686,850	0	10,576,078	13,543,347	17,850,244	30
91XX Proceeds\Gen Long-Term Debt	31											0		800,000	31
92XX Proceeds\Gen Capital Asset Sales	32											0		0	32
Total Revenues and Other Sources	33	37,614,777	14,646,241	755,345	3,953,002	76,500	12,893,594	1,745,167	408,600	7,370,605	0	79,463,831	78,750,518	83,459,499	33
Beginning Fund Balance - July 1, NaN	34	9,870,233	1,017,611	1,386,732	715,791	0	1,519,745	1,532,484	1,196,838	225,140		17,464,574	27,660,463	38,016,490	34
Total Resources	35	47,485,010	15,663,852	2,142,077	4,668,793	76,500	14,413,339	3,277,651	1,605,438	7,595,745	0	96,928,405	106,410,981	121,475,989	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	0	111,442	36

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	2,458,629	0		1,242,635					3,701,264	3,224,599	3,716,718	1
1010 - Investigations	2	596,889	0		0					596,889	761,016	615,454	2
1020 - Unified Law Enforcement	3	0	0		0					0			3
1030 - Contract Law Enforcement	4	0	0		0					0			4
1040 - Law Enforcement Communications	5	705,921	0		0					705,921	676,321	656,916	5
1050 - Adult Correctional Services	6	11,485,952	0	800,000	0					12,285,952	11,781,366	10,432,612	6
1060 - Administration	7	2,245,393	0		0			70,000		2,315,393	2,198,269	1,969,404	7
Subtotal	8	17,492,784	0	800,000	1,242,635	0	0	70,000	0	19,605,419	18,641,571	17,391,104	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	3,223,847	0		0					3,223,847	2,911,546	2,193,583	9
1110 - Medical Examiner	10	518,000	0		0					518,000	251,000	238,394	10
1120 - Child Support Recovery	11	0	0		0					0			11
Subtotal	12	3,741,847	0	0	0	0	0	0	0	3,741,847	3,162,546	2,431,977	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13	0	1,176,996		0					1,176,996	1,084,211	1,221,717	13
1210 - Emergency Management	14	0	316,411		0					316,411	212,849	150,537	14
1220 - Fire Protection & Rescue Services	15	0	0		0					0			15
1230 - E911 Service Board	16	0	87,202		0					87,202	106,480	95,232	16
Subtotal	17	0	1,580,609	0	0	0	0	0	0	1,580,609	1,403,540	1,467,486	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18	0	660		0					660	29,750	9,272	18
1410 - Research & Other Assistance	19	0	0		0					0			19
1420 - Bailiff Services	20	0	834,120		0					834,120	654,666	379,019	20
Subtotal	21	0	834,780	0	0	0	0	0	0	834,780	684,416	388,291	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22	0	60,500		0					60,500	60,500	37,524	22
1510 - (Reserved)	23												23
1520 - Detention Services	24	0	1,059,763		0					1,059,763	965,437	1,042,475	24
1530 - Court Costs	25	0	0							0			25
1540 - Service of Civil Papers	26	765,110	0							765,110	728,347	715,045	26
Subtotal	27	765,110	1,120,263	0	0	0	0	0	0	1,885,373	1,754,284	1,795,044	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28	0	0							0			28
1610 - Juvenile Representation Services	29	662,642	0							662,642	517,424	495,496	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	356,000							356,000	375,000	347,364	30
Subtotal	31	662,642	356,000	0	0	0	0	0	0	1,018,642	892,424	842,860	31
Total - Public Safety & Legal Services	32	22,662,383	3,891,652	800,000	1,242,635	0	0	70,000	0	28,666,670	26,538,781	24,316,762	32

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent		Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1	0	0		0						0	0	0	1
3010 - Communicable Disease Prevention & Control Services	2	0	0		0						0	0	0	2
3020 - Environmental Health	3	0	0		0						0	0	0	3
3040 - Health Administration	4	2,578,408	0		0						2,578,408	3,021,352	2,351,315	4
3050 - Support of Hospitals	5	0	0		0						0	0	0	5
Subtotal	6	2,578,408	0	0	0	0	0	0	0		2,578,408	3,021,352	2,351,315	6
SERVICES TO POOR PROGRAM														
3100 - Administration	7	134,950	0		0						134,950	134,950	139,770	7
3110 - General Welfare Services	8	75,000	0		0						75,000	75,000	122,508	8
3120 - Care in County Care Facility	9	0	0		0						0	0	0	9
Subtotal	10	209,950	0	0	0	0	0	0	0		209,950	209,950	262,278	10
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	290,100	0		0						290,100	288,248	280,542	11
3210 - General Services to Veterans	12	47,800	0		0						47,800	32,800	36,719	12
Subtotal	13	337,900	0	0	0	0	0	0	0		337,900	321,048	317,261	13
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14		2,269,610		0						2,269,610	2,159,720	2,167,244	14
3310 - Family Protective Services	15		75,000		0						75,000	100,000	98,875	15
3320 - Services for Disabled Children	16	0	0		0						0	0	0	16
Subtotal	17	0	2,344,610	0	0	0	0	0	0		2,344,610	2,259,720	2,266,119	17
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18	0	0		0						0	0	0	18
3410 - Other Social Services	19	0	0		0						0	0	0	19
3420 - Social Services Business Operations	20	0	0		0						0	0	0	20
Subtotal	21	0	0	0	0	0	0	0	0		0	0	0	21
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22	0	0		0						0	0	0	22
3510 - Preventive Services	23	0	0		0						0	0	0	23
3520 - Opioid Litigation Settlement	24	0	0		0						0	0	0	24
Subtotal	25	0	0	0	0	0	0	0	0		0	0	0	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	3,126,258	2,344,610	0	0	0	0	0	0		5,470,868	5,812,070	5,196,973	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent		Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1	0	0		50,000						50,000	39,000	39,000	1
6010 - Weed Eradication	2	0	0		116,284						116,284	110,752	102,699	2
6020 - Solid Waste Disposal	3	0	0		209,788						209,788	205,277	209,149	3
6030 - Environmental Restoration	4	0	0		0						0	0	0	4
Subtotal	5	0	0	0	376,072	0	0	0	0		376,072	355,029	350,848	5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	618,269	0		0			50,000			668,269	960,752	1,819,274	6
6110 - Maintenance & Operations	7	1,281,664	0		0						1,281,664	1,283,139	1,225,911	7
6120 - Recreation & Environmental Educ.	8	455,467	0		0						455,467	529,603	402,238	8
Subtotal	9	2,355,400	0	0	0	0	0	50,000	0		2,405,400	2,773,494	3,447,423	9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10	0	0		9,527						9,527	9,527	9,140	10
6210 - Animal Bounties & State Apiarist Expenses	11	0	0		0						0	0	0	11
Subtotal	12	0	0	0	9,527	0	0	0	0		9,527	9,527	9,140	12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13	0	0		189,405						189,405	0	0	13
6310 - Housing Rehabilitation & Develop.	14	0	0		0						0	0	0	14
6320 - Community Economic Development	15	0	0		0						0	184,532	178,891	15
Subtotal	16	0	0	0	189,405	0	0	0	0		189,405	184,532	178,891	16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17	0	0		0			328,717			328,717	281,100	289,038	17
6410 - Historic Preservation	18	0	0		0						0	0	0	18
6420 - Fair & 4-H Clubs	19	0	0		0						0	0	0	19
6430 - Fairgrounds	20	0	0		0						0	0	0	20
6440 - Memorial Halls	21	0	0		0						0	0	0	21
6450 - Other Educational Services	22	0	0		0						0	0	0	22
Subtotal	23	0	0	0	0	0	0	328,717	0		328,717	281,100	289,038	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property	24	0	0		0						0	0	0	24
6510 - Buildings	25	0	0		0						0	0	0	25
6520 - Equipment	26	0	0		0						0	0	0	26
6530 - Public Facilities	27	0	0		0						0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0		0	0	0	28
Total - County Environment and Education	29	2,355,400	0	0	575,004	0	0	378,717	0		3,309,121	3,603,682	4,275,340	29

SERVICE AREA 7

ROADS & TRANSPORTATION
County Name: WOODBURY COUNTY
County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent		Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1	0	0		0	0	23,200				23,200	22,200	14,625
7010 - Engineering	2	0	0		0	0	1,439,019				1,439,019	1,354,373	1,346,592
Subtotal	3	0	0	0	0	0	1,462,219	0	0		1,462,219	1,376,573	1,361,217
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4	0	0		0	0	315,000				315,000	310,000	381,814
7110 - Roads	5	0	0		0	0	5,796,897				5,796,897	5,557,271	4,654,843
7120 - Snow & Ice Control	6	0	0		0	0	0				0	0	0
7130 - Traffic Controls	7	0	0		0	0	295,000				295,000	295,000	214,562
7140 - Road Clearing	8	0	0		0	0	0				0	0	0
Subtotal	9	0	0	0	0	0	6,406,897	0	0		6,406,897	6,162,271	5,251,219
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10	0	0		0	0	1,584,000				1,584,000	1,252,000	1,193,053
7210 - Equipment Operations	11	0	0		0	0	1,981,000				1,981,000	1,918,500	2,034,153
7220 - Tools, Materials & Supplies	12	0	0		0	0	151,000				151,000	159,000	122,610
7230 - Real Estate & Buildings	13	0	0		0	0	126,000				126,000	126,000	62,632
Subtotal	14	0	0	0	0	0	3,842,000	0	0		3,842,000	3,455,500	3,412,448
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15	0	0		0		0				0	0	0
7310 - Ground Transportation	16	0	0		0		0				0	0	0
Subtotal	17	0	0	0	0	0	0	0	0		0	0	0
Total - Roads & Transportation	18	0	0	0	0	0	11,711,116	0	0		11,711,116	10,994,344	10,024,884

GOVERNMENT SERVICES TO RESIDENTS
County Name: WOODBURY COUNTY
County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024
REPRESENTATION SERVICES PROGRAM												
8000 - Elections Administration	1	0	633,273		0					633,273	658,996	528,112
8010 - Local Elections	2	0	136,763		0					136,763	0	129,997
8020 - Township Officials	3	0	0		8,000					8,000	5,000	8,623
Subtotal	4	0	770,036	0	8,000	0	0	0	0	778,036	663,996	666,732
STATE ADMINISTRATIVE SERVICES												
8100 - Motor Vehicle Registrations& Licensing	5	1,270,972	0		0					1,270,972	1,202,037	1,082,987
8101 - Driver Licenses Services	6	0	0		0					0	0	0
8110 - Recording of Public Documents	7	850,868	0		0					850,868	1,033,360	809,889
Subtotal	8	2,121,840	0	0	0	0	0	0	0	2,121,840	2,235,397	1,892,876
Total - Government Services to Residents	9	2,121,840	770,036	0	8,000	0	0	0	0	2,899,876	2,899,393	2,559,608

SERVICE AREA 9

ADMINISTRATION
County Name: WOODBURY COUNTY
County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS							TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent		Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	1	1,015,685	0	48,708	0			223,876			1,288,269	1,126,834	1,998,164
9010 - Administrative Management Services	2	436,297			0						436,297	452,899	445,857
9020 - Treasury Management Services	3	606,171	0		0						606,171	505,277	608,048
9030 - Other Policy & Administration	4	513,554	0		0						513,554	501,280	481,989
9040 - Reimbursable Administrative Service Organization Direct Expenses	5	0	0	205,345	0						205,345	304,747	283,718
Subtotal	6	2,571,707	0	254,053	0	0	0	223,876	0		3,049,636	2,891,037	3,817,776
CENTRAL SERVICES PROGRAM													
9100 - General Services	7	2,179,402			0						2,179,402	2,115,464	2,517,670
9110 - Information Tech Services	8	2,912,282			0						2,912,282	2,686,525	8,938,975
9120 - GIS Systems	9	0	0		0						0	0	0
Subtotal	10	5,091,684	0	0	0	0	0	0	0		5,091,684	4,801,989	11,456,645
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability	11	0	1,660,000		0						1,660,000	2,000,000	1,000,000
9210 - Safety of Workplace	12	0	0		0						0	0	0
9220 - Fidelity of Public Officers	13	0	0		0						0	0	0
9230 - Unemployment Compensation	14	0	0		0						0	0	0
Subtotal	15	0	1,660,000	0	0	0	0	0	0		1,660,000	2,000,000	1,000,000
Total - Administration	16	7,663,391	1,660,000	254,053	0	0	0	223,876	0		9,801,320	9,693,026	16,274,421

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS								TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1	0	0		0							0	0	0	1
0020 - Interest on Short-Term Debt	2	0	0		0							0	0	0	2
0030 - Other Nonprogram Current	3	702,734	0		233,355							936,089	935,000	1,021,162	3
0040 - Other County Enterprises	4	0	0		0							0	0	0	4
Total - Nonprogram Current	5	702,734	0	0	233,355	0	0	0			0	936,089	935,000	1,021,162	5
LONG-TERM DEBT SERVICE															
0100 - Principal	6	0	0		0					6,962,801		6,962,801	6,875,293	4,882,452	6
0110 - Interest and Fiscal Charges	7	0	0		0					407,804		407,804	426,471	2,018,956	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		7,370,605	0	7,370,605	7,301,764	6,901,408	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9	0	0		0		3,525,000					3,525,000	7,625,000	3,450,954	9
0210 - Conservation Land Acquisition & Dev.	10	0	0		0				326,031			326,031	0	0	10
0220 - Other Capital Projects	11	0	0		0							0	0	1,543,770	11
Total Capital Projects	12	0	0	0	0	0	3,525,000	0	326,031		0	3,851,031	7,625,000	4,994,724	12
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	22,662,383	3,891,652	800,000	1,242,635	0	0	70,000			0	28,666,670	26,538,781	24,316,762	13
Total Physical Health and Social Services	14	3,126,258	2,344,610	0	0	0	0	0			0	5,470,868	5,812,070	5,196,973	14
Total County Environment and Education	16	2,355,400	0	0	575,004	0	0	378,717			0	3,309,121	3,603,682	4,275,340	16
Total Roads & Transportation	17	0	0	0	0	0	11,711,116	0			0	11,711,116	10,994,344	10,024,884	17
Total Government Services to Residents	18	2,121,840	770,036	0	8,000	0	0	0			0	2,899,876	2,899,393	2,559,608	18
Total Administration	19	7,663,391	1,660,000	254,053	0	0	0	223,876			0	9,801,320	9,693,026	16,274,421	19
Total Nonprogram Current	20	702,734	0	0	233,355	0	0	0			0	936,089	935,000	1,021,162	20
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		7,370,605	0	7,370,605	7,301,764	6,901,408	21
Total Capital Projects	22	0	0	0	0	0	3,525,000	0	326,031		0	3,851,031	7,625,000	4,994,724	22
Total - All Expenditures	23	38,632,006	8,666,298	1,054,053	2,058,994	0	15,236,116	672,593	326,031	7,370,605	0	74,016,696	75,403,060	75,565,282	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24	0						0	0	0	0	0	0	0	24
To Rural Services Supplemental	25				0			0	0	0	0	0	0	0	25
To Secondary Roads	26	0	0		1,800,000	0		0	0	0	0	1,800,000	0	0	26
To Other Budgetary Funds	27	0	6,462,354	529,915	187,859	76,500	300,000	1,086,850	132,600	0	0	8,776,078	13,543,347	18,250,244	27
Total Operating Transfers Out	28	0	6,462,354	529,915	1,987,859	76,500	300,000	1,086,850	132,600	0	0	10,576,078	13,543,347	18,250,244	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29	0	0	0	0	0	0	0	0	0	0	0	0	0	29
Increase (Decrease) In Reserves	30											0		0	30
Fund Balance - Nonspendable	31											0		3,550,750	31
Fund Balance - Restricted	32		535,200		621,940		-1,122,777	1,518,208		225,140		1,777,711	6,065,942	16,699,940	32
Fund Balance - Committed	33											0	0	0	33
Fund Balance - Assigned	34								1,146,807			1,146,807	895,403	405,490	34
Fund Balance - Unassigned	35	8,853,004	0	558,109	0	0	0	0	0	0	0	9,411,113	10,503,229	7,004,283	35
Total Ending Fund Balance - June 30,	36	8,853,004	535,200	558,109	621,940	0	-1,122,777	1,518,208	1,146,807	225,140	0	12,335,631	17,464,574	27,660,463	36
Total Requirements	37	47,485,010	15,663,852	2,142,077	4,668,793	76,500	14,413,339	3,277,651	1,605,438	7,595,745	0	96,928,405	106,410,981	121,475,989	37

LONG TERM DEBT SCHEDULE										
This area, lines 1 through 20, is for Countywide Debt Service										
Project Name		Amount of Issue	Debt Resolution Number	Principal Due 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes	
Capital Loan Note - CIP 2017	1	3,717,404	#12581	371,740	14,795		386,535	80,000	306,535	
Capital Loan Note - CIP 2017	2	1,000,000	#12581	100,000	3,980		103,980		103,980	
Capital Loan Note - CIP 2021	3	1,800,000	#13190	360,000	3,024		363,024		363,024	
Capital Loan Note - CIP 2022	4	2,416,000	#13416	483,200	20,874		504,074		504,074	
Wdby. County Gravel Project	5	10,000,000	#13220	850,000	236,850		1,086,850	1,086,850	0	
Capital Loan Note - CIP 2023	6	1,900,000		380,000	40,698		420,698		420,698	
FY23 Lease Agreement	7		#13070	2,565,000	1,452,861		4,017,861	600,000	3,417,861	
FY24 Capital Loan Note	8	800,000	#13726	160,000	24,000		184,000	35,890	148,110	
FY25 Capital Loan Note	9	1,200,000		240,000	63,583		303,583		303,583	
	10						0		0	
	11						0		0	
	12						0		0	
	13						0		0	
	14						0		0	
	15						0		0	
	16						0		0	
	17						0		0	
	18						0		0	
	19						0		0	
	20						0		0	
TOTALS FOR COUNTYWIDE DEBT SERVICE:				5,509,940	1,860,665	0	7,370,605	1,802,740	5,567,865	
This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service										
							21		0	0
							22		0	0
							23		0	0
							24		0	0
							25		0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:								0	0	0

Exceed General and Rural

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.81720
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

-

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	2.36559
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

-

Memo To: Dan Bittinger II, Chairperson
Woodbury County Board of Supervisors
From: Woodbury County Compensation Board
Date: February 7, 2025
Re: Recommended Compensation Schedule for Elected Officials

The Woodbury County Compensation Board met at 5:30 p.m. on February 6, 2025, to discuss the compensation schedule for elected officials in FY 25-26.

The Compensation Board unanimously recommends that the salary of each elected official be increased as follows:

Treasurer:	4%
Sheriff:	5%
Auditor:	4%, plus a \$5,000.00 stipend
County Attorney:	8.5%
Supervisors:	4%

Iowa Code § 331.907(1) was amended, effective July 1, 2024, to add the requirement that Compensation Boards provide information explaining the rationale for their recommendations. At the meeting last night, the Board reviewed salary data provided by ISAC (Iowa State Association of Counties), which includes the current salary for every elected official in each of Iowa's 99 counties, and discussed appropriate comparators, as it relates to each elected official in Woodbury County. Members provided information from the Bureau of Labor Statistics regarding inflation and cost of living adjustments.

As it relates to specific individual recommendations, the Auditor's representative shared data, not only from Iowa, but also from the neighboring states of Nebraska and South Dakota. In addition, the Board discussed the fact that Woodbury County, like several other

counties in Iowa, does not have a Budget Director. Most, if not all similarly situated counties provide a stipend to Auditors who assume this additional responsibility. Those stipends range in value from \$500.00 - \$7,500.00.

Woodbury County ranks 7th in population, but our County Attorney's salary is 10th. The Board of Supervisors are well aware of the staffing issues in that office, most (if not all) of which relate to pay and the ability to recruit and keep attorneys. These staff shortages have resulted in doubling what, historically, has been considered a normal workload. There is also a direct impact on the County Attorney and his First Assistant in terms of allocating time between case assignments and office management. The recommended increase is intended to help address this situation.

The salaries paid to members of the Board of Supervisors have been a concern to the Compensation Board for many years. Woodbury County is the 7th largest county in Iowa, but the Board member salaries rank 37th. In addition to the factors considered above, the 4% recommendation is intended as a first step in addressing this issue.

Finally, as it relates to the Sheriff, the legislative criteria for determining a salary for that office differs from the criteria evaluated for other elected county officials. The primary focus is on the salary of city police chiefs in cities with populations similar to the population of the county in which they are located. Polk (Des Moines), Linn (Cedar Rapids), Johnson (Iowa City), Scott (Davenport) and Woodbury (Sioux City) are examples of counties/cities where the salaries of sheriffs and police chiefs are nearly identical. The current recommendation is intended to preserve the status quo.

RESOLUTION _____

WHEREAS, the Woodbury County Compensation Board meets annually to recommend a compensation schedule for elected officials for the fiscal year immediately following, in accordance with Iowa Code Chapters 331.905 and 331.907, and

WHEREAS, the Woodbury County Compensation Board met on February 6, 2025, and made the following salary recommendations for the following elected officials for the fiscal year beginning July 1, 2025:

<u>Elected Official</u>	<u>Current Salary</u>	<u>Proposed Increase</u>	<u>Recommended Salary</u>
Auditor	\$111,600.24	4 % + \$5,000 stipend	\$116,064.26 + \$5,000
County Attorney	\$165,830.12	8.5 %	\$179,925.68
Recorder	na	na	
Sheriff	\$174,618.16	5 %	\$183,349.06
Supervisors	\$41,967.12	4 %	\$43,645.81
Chair Stipend	\$7,998.20	4% (past practice)	\$8,318.13
Treasurer	\$111,598.28	4 %	\$116,062.21

OPTION 1:

THEREFORE, BE IT RESOLVED that the Woodbury County Board of Supervisors adopts the salary recommendations for elected officials for the fiscal year beginning July 1, 2025 as recommended by the Woodbury County Compensation Board.

OPTION 2: (if different than compensation board recommendation)

THEREFORE, BE IT RESOLVED that the Woodbury County Board of Supervisors approves the following salary adjustments for the following elected officials for the fiscal year beginning July 1, 2025:

<u>Elected Official</u>	<u>Approved Salary</u>	<u>Approved Increase</u>
Auditor	\$	%
County Attorney	\$	%
Recorder	\$	%
Sheriff	\$	%
Supervisors	\$41,967.12	0 %
Chair stipend	\$3,500.00	
Treasurer	\$	%

Approved this 29th day of April 2025.

WOODBURY COUNTY BOARD OF SUPERVISORS

ATTEST:

Dan Bittinger, Chairperson

Michelle K. Skaff, Auditor

AYE:

NAY:

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

APPROVAL OF FY 2025/2026 BUDGET AND CERTIFICATION OF TAXES

RESOLUTION # _____

WHEREAS, the Woodbury County Board of Supervisors has considered the proposed FY 2025/2026 county budget and certification of taxes, and

WHEREAS, a public hearing concerning the proposed county budget was held on April 29, 2025,

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Woodbury County that the county budget and certificate of taxes for FY 2025/2026 as set forth in the budget summary, is hereby adopted and that the Woodbury County Auditor is directed to file said budget and to establish accounting records in accordance with the attached schedules.

BE IT FURTHER RESOLVED that the Chairperson and the County Auditor be and are hereby authorized to sign the approved FY 2025/2026 county budget.

Signed and dated this 29th day of April, 2025.

Daniel A. Bittinger II, Chairman
Woodbury County Board of Supervisors

ATTEST: _____
Michelle K. Skaff
Woodbury County Auditor

APRIL 15, 2025 — MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS AS TRUSTEES FOR THE ORTON SLOUGH DRAINAGE DISTRICT IN WOODBURY COUNTY

The Board of Supervisors met on Tuesday, April 15, 2025, as Trustees for Orton Slough Drainage District in Woodbury County. Board members present were Carper, Bittinger II, and Nelson, Dietrich and Ung were absent. Staff members present were Karen James, Board Administrative Assistant, Melissa Thomas, Human Resources Director, and Michelle Skaff, Auditor/Clerk to the Board.

The Chair called to order the Orton Slough Drainage District Trustee meeting.

Motion by Bittinger second by Nelson to approve the Iowa DOT Drainage District Consent Agreement to install and extend culverts. Carried 3.0. Copy filed.

The Orton Slough Drainage District Trustee meeting was adjourned.

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

Date: 4/18/25

Weekly Agenda Date: 4/29/25

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

WORDING FOR AGENDA ITEM:

Staff Training / Office Closure

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☐

Public Hearing ☐

Other: Informational ☒

Attachments ☐

EXECUTIVE SUMMARY:

Annually the DOT meets with county staff on a regional basis to offer training and updates for services that are provided on a County level. This years training is scheduled for Tuesday, May 6, 2025 This training is important to providing essential services to our community. The Treasurer's office will be closed for staff training session.

BACKGROUND:

On Tuesday, May 6th the Treasurer's office will be closed for an all staff training meeting that will be held in Lakeside IA. The DOT will be offering a privacy training and tool kit workshop along with training associated with the finalized changes to the State Ag Guide and other vehicle services updates. This training is important to providing essential services to our community.

The privacy training is both a State and Federal requirement related to the handling of personal information. Both the Iowa DOT and Iowa counties are custodians of an enormous amount of data and receives hundreds of requests daily from individuals, companies and other government agencies seeking access to records and data. Much of this data is protected by federal and state law, known as Driver Privacy Protection Act (the DPPA)(18 U.S.C. 2721-25) and state law (Iowa Code 321.11). These laws prohibit the release or use of personal information contained in an individual's driver's license, identification card, or motor vehicle record and provides limited exceptions under which that data can be shared. The DPPA also sets penalties for violations and make violators liable in a civil action to the individual whose information was improperly released. As an organization responsible for the PII of millions, efforts must be made to mitigate the risk of improper release of PII (Personally Identifiable Information). Operation of law transfers requires the knowledge of many legal documents related to death transfers including pour over wills and trust owners, bankruptcy transfers, divorce transfers, etc. These situations can be increasing complicated when related to out of state ownerships.

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:

Information only, not action required

ACTION REQUIRED / PROPOSED MOTION:

Information only, not action required

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

Date: 4/18/2025

Weekly Agenda Date: 4/22/2025

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Jean Logan, Executive Director of the Community Action Agency of Siouxland

SUBJECT: **Letters of Support for Community Action Agency Federal Programs**

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☒

Give Direction ☐

Other: Informational ☐

Attachments ☐

WORDING FOR AGENDA ITEM: Letters of Support for Community Action Agency Programs

EXECUTIVE SUMMARY: I have recently learned that the administration's budget will zero out funding for Head Start, the Low Income Home Energy Assistance Program, Weatherization and the Community Services Block Grant. Our state association is promulgating a letter of support for these programs that we hope to have signed by supervisors in all 99 counties. I am asking for you to sign on to the letters to show support for these vital services in Woodbury County.

BACKGROUND: The Community Action Agency of Siouxland operates many federally funded programs, including those mentioned above. The agency normally receives between 80-90% in federal funding last year. Our total budget was \$12,749,739 and of that, \$10,059,805 was from federal government sources. The services would be unavailable for the 500+ children and families we serve in Head Start, and 3,400+ Woodbury County households would go without energy assistance.

FINANCIAL IMPACT:

None

RECOMMENDATION: To sign on to the statewide Community Action letters supporting the work of Community Action.

ACTION REQUIRED / PROPOSED MOTION: Sign on to the Letters of support for Community Action Agencies.

Senator Charles Grassley
Senator Joni Ernst
Congressman Randy Feenstra
Congresswoman Mariannette Miller-Meeks
Congresswoman Ashley Hinson
Congressman Zach Nunn

April 30, 2025

Dear Honorable Members of the Iowa Congressional Delegation,

We, the Board of Supervisors from _____ counties in Iowa who sit on the boards of 14 Community Action Agencies that host Head Start Programs, are writing to you today to ask for your assistance in ensuring that Congress continues its longstanding and welcome bipartisan support for Head Start.

When a Community Action Agency (CAA) runs a Head Start program, families receive needed assistance that addresses the stability and future economic prospects of the household, helping not just the hardworking family and the child, but also contributing to the long-term community and school stability.

Access to high-quality early childhood education is critical for working families, providing children with a strong educational foundation while enabling parents to pursue employment and career growth

Through workforce development programs and household stabilizing programs, CAAs assist parents in gaining financial independence, ultimately leading to stronger, more self-sufficient communities.

Based on a regular Community Needs Assessment, Community Action Agencies have the ability to develop social enterprises such as nutrition programs, affordable housing initiatives, and workforce development opportunities that help families of Head Start students achieve their economic goals.

Because of Community Action Agencies' ability to address family stability, career potential of parents, and early childhood education, Head Start children have the absolute best chance of achieving the American dream.

In Iowa, Head Start's impact is wide-reaching:

- Over \$89 million in federal Head Start funding flowed into Iowa's economy in FY2024 – straight to local community programs
- Nearly 7,500 children and 6,650 families received services statewide in FY24.
- More than 2,300 Iowans are employed by Head Start and Early Head Start programs.

Senator Charles Grassley
Senator Joni Ernst
Congressman Randy Feenstra
Congresswoman Mariannette Miller-Meeks
Congresswoman Ashley Hinson
Congressman Zach Nunn

April 30, 2025

Dear Honorable Members of the Iowa Congressional Delegation,

We, the Board of Supervisors from _____ counties in Iowa who sit on the boards of 15 Community Action Agencies, are writing to you today to ask for your assistance in ensuring that Congress continues its longstanding and welcome bipartisan support for the Weatherization Assistance Program (WAP) administered by the Department of Energy (DOE)

- WAP efficiently retrofits below-standard low-income homes, greatly improving residents' utility costs and health outcomes.
- Many Iowa Weatherization Programs utilize local contractors to do the work on the homes, creating a positive economic impact for small businesses
 - WAP offers good local jobs and the training needed to secure stable private sector work.
 - All materials – materials, trucks, appliances – are purchased locally.
- By updating low-income homes, WAP helps preserve the local stock of affordable housing.
- Because WAP ensures low-income homes have reasonable energy use, more utility customers are able to keep up with their bills.

In Iowa, 850 homes were weatherized with this program in 2024. Many rural Iowa communities have an aging housing stock, with much of the housing built before 1950. Overall, Iowa has the 10th oldest housing stock in the U.S. The Weatherization Assistance Program helps families stay in their homes safely.

As the FY2025 and FY2026 budget and appropriations process unfolds, I urge you to prioritize continued and sufficient funding for the Weatherization Assistance Program (WAP). For many Iowa families, WAP is not just a benefit—it's a necessity. It helps reduce energy costs, improves safety and health at home, and offers long-term stability for households that need it most.

This program has a proven track record of making a real difference in people's lives. It strengthens communities, supports local jobs, and ensures our most vulnerable neighbors aren't left behind.

On behalf of local leaders, business partners, and the 3.24 million lowans you represent, thank you for recognizing the value of WAP and for your leadership in protecting programs that help lowans live with dignity, safety, and opportunity.

Sincerely,

Board of Supervisors Representatives from 16 Community Action Agencies

[illegible]

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

Date: 04/24/2025 Weekly Agenda Date: 04/29/2025

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

WORDING FOR AGENDA ITEM:

Consider approval of FY 2026 Woodbury County Five Year Construction Program and Budget

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☒

Public Hearing ☐

Other: Informational ☐

Attachments ☐

EXECUTIVE SUMMARY:

Annually the Board of Supervisors, in consultation with the county engineer, is required to file a five year construction program and budget.

BACKGROUND:

The county construction program lays out projects for fiscal years 2026 through 2030. The projects include federal aid, farm to market and locally funded road construction, paving, bridge and culvert projects. The budget is a reflection of the County budget for Secondary Roads in the Iowa DOT format.

FINANCIAL IMPACT:

This program reports to the Iowa DOT planned projects for the secondary road department and County budget for Secondary Roads.

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 approval of the FY 2026 Woodbury County Secondary Road Department Five Year Construction Program and Program to be submitted to the Iowa DOT.

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the FY 2026 Woodbury County Secondary Road Department Five Year Construction Program and Budget.

SECONDARY ROADS FIVE YEAR PROGRAM

Iowa Department of Transportation
SECONDARY ROADS FIVE YEAR PROGRAM

County: **Woodbury County**
Fiscal Year: **2026**
Version: **Original**

COUNTY CERTIFICATION	
The detailed construction program for the secondary road system was adopted by the Board of Supervisors on	<div></div> <div>Date</div>
ATTESTED	
<div></div> <div>County Auditor</div>	<div></div> <div>Date</div>
<div></div> <div>County Engineer</div>	<div></div> <div>Date</div>
<div></div> <div>Chairperson, Board of Supervisors</div>	<div></div> <div>Date</div>
IOWA DOT PROGRAM APPROVALS	
Recommended Approval: <div></div> <div>OLS Reviewer</div>	<div></div> <div>Date</div>
Approval: <div></div> <div>Director of Local Systems</div>	<div></div> <div>Date</div>

SECONDARY ROADS FIVE YEAR PROGRAM

						Accomp Year	Priority Years				Total
Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	FY 2026	1st FY 2027	2nd FY 2028	3rd FY 2029	4th FY 2030	
L-B(N191)--73-97 Mason Avenue Bridge 37716	On MASON AVE, Over MILLER CREEK, from 270th Street South 0.25 Miles on N LINE S34 T87 R43 Bridge Replacement of N-191 120' CCS estimated 34 / 87 / 43	15 miles 351840	Previous	\$0 320 Bridges Local	Local	500					\$500
					FM						
					Special						
					FA						
					SWAP						
L-B(U155)--73-97 U155 Bridge Replacement 38731	On 325TH ST, Over STREAM, from County Route K67 E 0.1 miles in Section 25 T86N R45W Bridge replacement project - locally funded 25 / 86 / 45	47 miles 351030	Previous	\$0 320 Bridges Local	Local	500					\$500
					FM						
					Special						
					FA						
					SWAP						
BROS-C097(177)--8J-97 120th St D42 Bridge Replacement 32653	On 120TH ST, Over MUDDY CREEK, from Eastland Ave east 0.8 Miles on NLINE S17 T89 R45 Replace existing Bridge D42 17 / 89 / 45	60 miles 355137	Previous	\$0 320 Bridges FA	Local						\$800
					FM						
					Special						
					FA	800					
					SWAP						
STP-S-C097(IMN-029- 6(170)139)--5E-97 Southbridge/235th Street Interchange Project 53393	On 235th Street, Over I-29, from K25 E 1.4 miles to K45 Road is not yet constructed. Functional classification will be updated upon completion of ROW acquisition. 7 / 87 / 47	35 1.400 miles	Previous	\$0 2057 Bridge and Approaches- Other FA	Local						\$25,030
					FM						
					Special	23,000					
					FA	2,030					
					SWAP						

SECONDARY ROADS FIVE YEAR PROGRAM

						Accomp Year	Priority Years				Total
Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	FY 2026	1st FY 2027	2nd FY 2028	3rd FY 2029	4th FY 2030	
L-B(K20)--73-97 Bridge K20 Replacement 25004	On 180TH ST, Over STREAM, from IA Hwy 31 0.1 miles in Section 11 T88N R43W 11 / 88 / 43	30 miles 353240	Previous	\$0 320 Bridges Local	Local		480				\$480
					FM						
					Special						
					FA						
					SWAP						
FM-C097(D38)--55-97 D38 HMA resurfacing project 52212	On 2200th Street, from East City limits of Anthon E 6 miles to Safford Avenue 32 / 88 / 42	5 6.000 miles	Previous	\$0 366 HMA Paving FM	Local						\$1,800
					FM		1,800				
					Special						
					FA						
					SWAP						
BROS-C097(B110)--8J-97 Bridge B110 replacement 35164	On 150TH ST, Over STREAM, from Jewell Ave E 0.3 miles in section 31 T89N R43W 31 / 89 / 43	20 miles 354900	Previous	\$0 320 Bridges FA	Local						\$700
					FM						
					Special						
					FA		700				
					SWAP						
BRS-C097(P280)--60-97 Bridge P280 replacement 47210	On K 64, Over WEST FORK LITTLE SIOUX, from D54 N 0.8 miles S16 T87 R45 16 / 87 / 45	550 miles 352394	Previous	\$0 320 Bridges FA	Local						\$1,800
					FM						
					Special						
					FA		1,440				
					SWAP		360				

SECONDARY ROADS FIVE YEAR PROGRAM

						Accomp Year	Priority Years				Total
Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	FY 2026	1st FY 2027	2nd FY 2028	3rd FY 2029	4th FY 2030	
L-B(A225)--73-97 Mason Ave Bridge A225 35166	On MASON AVE, Over STREAM, from 120th St N 0.4 miles in Section 8 T89N R42W 8 / 89 / 42	10 miles 354570	Previous	\$0 320 Bridges Local	Local			550			\$550
					FM						
					Special						
					FA						
					SWAP						
BROS-C097(P276)--5F-97 Bridge P276 Replacement 52209	On D 54, Over WEST FORK LITTLE SIOUX, from Grundy Avenue E 0.2 miles S16 T87 R45 16 / 87 / 45	409 miles 352396	Previous	\$0 320 Bridges FA	Local						\$1,800
					FM						
					Special						
					FA			1,800			
					SWAP						
STP-S-C097(D25)--5E-97 Old Hwy 141 Resurfacing 35161	On D 25, from K64 Intersection to Hwy 141 intersection 10 / 86 / 45	5 11.500 miles	Previous	\$0 366 HMA Paving FA	Local						\$3,000
					FM			1,389			
					Special						
					FA			1,611			
					SWAP						
L-B(A208)--73-97 Bridge A208 Replacement 52215	On MICHIGAN AVE, Over STREAM, from 130th Street SE 1.9 miles S28 T89 R42 28 / 89 / 42	24 miles 354681	Previous	\$0 320 Bridges Local	Local				600		\$600
					FM						
					Special						
					FA						
					SWAP						

SECONDARY ROADS FIVE YEAR PROGRAM

						Accomp Year	Priority Years				Total
Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	FY 2026	1st FY 2027	2nd FY 2028	3rd FY 2029	4th FY 2030	
FM-C097(K-14-10)--55-97 K-14-10 Bridge replacement 38732	On D 22, Over ROCK CREEK, from Lucas Ave E 0.2 miles Section 35 T89 R43 35 / 89 / 43	240 miles 353155	Previous	\$0 320 Bridges FM	Local						\$350
					FM				350		
					Special						
					FA						
					SWAP						
FM-C097(K42)--55-97 Dallas Avenue - K42 PCC Rehabilitation 45042	On K 42, from K45 N 5 miles to east D53-K42 intersection 19 / 86 / 46	5 5.160 miles	Previous	\$0 367 PCC Paving FM	Local						\$3,000
					FM				3,000		
					Special						
					FA						
					SWAP						
L-C(X116)--73-97 Culvert X116 replacement 35167	On 335TH ST, Over Unnamed stream, from Osceola Ave E 0.5 miles in Section 31 T86N R42W 31 / 86 / 42	10 miles	Previous	\$0 332 Box Culverts Local	Local					300	\$300
					FM						
					Special						
					FA						
					SWAP						
L-B(B213)--73-97 Bridge B213 Replacement 36086	On LENOX AVE, Over STREAM, from 120th Street South 0.8 Miles, in SW S13 T89 R43 Replace bridge with RCB culvert 13 / 89 / 43	15 miles 354770	Previous	\$0 332 Box Culverts Local	Local					220	\$220
					FM						
					Special						
					FA						
					SWAP						

SECONDARY ROADS FIVE YEAR PROGRAM

						Accomp Year	Priority Years				Total
Project Number Project Name Project ID	Location Description of Work Section / Township / Range	AADT Length Federal ID	Status FM Transfer	Day Labor Type of Work Project Type	Fund	FY 2026	1st FY 2027	2nd FY 2028	3rd FY 2029	4th FY 2030	
LFM-(X237)--7X-97 X-237 Bridge Replacement 45059	Bridge X-237 on Taylor Avenue 0.7 miles north of 290th Street 2 / 86 / 42	25 0.100 miles 349960	Previous	\$0 320 Bridges Local	Local					600	\$600
					FM						
					Special						
					FA						
					SWAP						
L-C(M184)--73-97 Bridge M184 Replacement 52211	On POCAHONTAS AVE, Over STREAM, from 220th Street S 0.1 miles S5 T87 R42 5 / 87 / 42	14 miles 351270	Previous	\$0 320 Bridges Local	Local					500	\$500
					FM						
					Special						
					FA						
					SWAP						
BROS-C097(Q18)--8J-97 Bridge Q18 Replacement 52210	On 220TH ST, Over FARMERS DITCH, from Carroll Avenue E 1.4 miles 6 / 87 / 46	29 miles 352520	Previous	\$0 320 Bridges FA	Local						\$1,100
					FM						
					Special						
					FA					1,100	
					SWAP						

SECONDARY ROADS FIVE YEAR PROGRAM

Fund	2026	2027	2028	2029	2030
SWAP	\$0	\$360,000	\$0	\$0	\$0
FM	\$0	\$1,800,000	\$1,388,643	\$3,350,000	\$0
Local	\$1,000,000	\$480,000	\$550,000	\$600,000	\$1,620,000
FA	\$2,830,000	\$2,140,000	\$3,411,357	\$0	\$1,100,000
Special	\$23,000,000	\$0	\$0	\$0	\$0

Iowa Department of Transportation

SECONDARY ROADS BUDGET

County: **Woodbury County**
Fiscal Year: **2026**
Version: **Original**

COUNTY CERTIFICATION	
This Secondary Road Budget was adopted by the Board of Supervisors on	<div></div> <div>Date</div>
ATTESTED	
<div></div> <div>County Auditor</div>	<div></div> <div>Date</div>
<div></div> <div>County Engineer</div>	<div></div> <div>Date</div>
<div></div> <div>Chairperson, Board of Supervisors</div>	<div></div> <div>Date</div>
IOWA DOT BUDGET APPROVALS	
Recommended Approval: <div></div> <div>OLS Reviewer</div>	<div></div> <div>Date</div>
Approval: <div></div> <div>Director of Local Systems</div>	<div></div> <div>Date</div>

SECONDARY ROADS BUDGET

		Actual Receipts Prior Years		Estimated Receipts	
		2 nd Prior	1 st Prior	Current	Next
		FY 2023	FY 2024	FY 2025	FY 2026
1. County Auditor's Beginning Balance		\$2,401,254.88	\$2,379,933.70	\$833,823.65	\$390,508.65
Receipts from Property Tax Levies	1.11245 Dollars on all taxable property in county except on property within cities and towns. (Max. \$3.00375)	\$1,611,000.00	\$1,732,500.00	\$1,732,500.00	\$1,800,000.00
	0.00000 Dollars on all taxable property in the county. (Max. \$0.16875)				
2A. Local Option Sales Tax		\$2,724,266.02	\$2,779,287.63	\$2,525,000.00	\$2,600,000.00
3. Regular Road Use Tax Received	(Doesn't include transfer of local R.U.T. to FM account for const. on FM routes)	\$6,111,448.54	\$6,218,524.01	\$5,864,852.00	\$6,244,797.00
3b. Amount for 306.4(a3)	(Senate File 451 - FM Ext. in City <=500)	\$59,486.30	\$61,053.42	\$57,486.00	\$60,728.15
3c. Time 21		\$708,823.98	\$703,586.05	\$696,006.00	\$697,068.00
4. RISE Funds		\$0.00	\$0.00	\$0.00	\$0.00
5. FA Bridge Replacement Funds		\$0.00	\$0.00	\$1,200,000.00	\$1,400,000.00
5a. SWAP Bridge Replacement Funds		\$267,642.27	\$0.00	\$0.00	\$0.00
6. Proposed transfer of FM funds to Local Secondary Fund.(Section 309.10)		\$0.00	\$0.00	\$0.00	\$0.00
7.Tax Refunds (-) and/or Credits (+).(Section 309.10 - Code of Iowa)		\$0.00	\$5,964.30	\$0.00	\$5,000.00
8. Miscellaneous Receipts <i>Donations, sale of used materials, Special Assessments, etc</i> <i>Itemized for 2026</i>	Donations				\$100,000.00
	gravelPits	\$14,350.00	\$14,350.00	\$15,000.00	\$14,000.00
	licensesAndPermits	\$35,906.98	\$45,833.40	\$36,000.00	\$45,000.00
	Reimbursements				\$7,000.00
	usedMaterial	\$14,485.20	\$13,300.19	\$20,000.00	\$20,000.00
	All Other	\$125,837.07	\$31,277.59	\$5,031.00	
9. Total Miscellaneous Receipts		\$190,579.25	\$104,761.18	\$76,031.00	\$186,000.00
10. TOTAL RECEIPTS		\$14,074,501.24	\$13,985,610.29	\$12,985,698.65	\$13,384,101.80

11. Road Use Tax Funds or other local funds not transferred to Secondary Roads to be transferred to FM fund for construction.	0	0	\$0.00	\$0.00
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SECONDARY ROADS BUDGET

	Actual Expenditures Prior Years		Estimated Expenditures	
	Prior 2	Prior 1	Current	Next
	FY 2023	FY 2024	FY 2025	FY 2026
70X * Administration and Engineering				
700 Administration Expenditures	\$283,907.26	\$289,648.95	\$425,000.00	\$343,355.76
701 Engineering Expenditures	\$938,312.14	\$1,071,951.12	\$1,040,300.00	\$1,089,732.14
TOTAL ADMINISTRATION AND ENGINEERING	\$1,222,219.40	\$1,361,600.07	\$1,465,300.00	\$1,433,087.90
020* Construction				
Adjusted Construction Program Expenditures (300) on FM and Local Sec. Roads <i>(With other than FM funds ---See Accomplishment Year projects)</i>	\$767,910.74	\$1,025,022.01	\$1,725,000.00	\$2,425,000.00
71X* Roadway Maintenance				
710 Bridges and Culverts (420, 430)	\$244,560.07	\$506,258.55	\$455,500.00	\$459,946.72
711 Roads (4250, 460, 480)	\$3,863,767.78	\$3,797,103.68	\$3,524,600.00	\$3,601,212.34
712 Snow and Ice Control (520)	\$652,010.80	\$552,608.23	\$556,450.00	\$574,849.44
713 Traffic Controls (590)	\$328,609.20	\$369,512.89	\$449,600.00	\$454,678.16
714 Road Clearing (490)	\$263,955.36	\$365,718.93	\$324,500.00	\$335,072.73
TOTAL ROADWAY MAINTENANCE	\$5,352,903.21	\$5,591,202.28	\$5,310,650.00	\$5,425,759.39
72X * General Roadway				
720 New Equipment (610)	\$1,478,267.00	\$1,193,052.67	\$1,252,000.00	\$1,584,000.00
721 Equipment Operations (620, 630, 650)	\$2,741,168.50	\$2,754,362.00	\$2,557,740.00	\$2,645,309.60
722 Tools, Materials and Supplies (655, 660, 670, 680, 690)	\$47,567.26	\$90,171.95	\$159,000.00	\$159,000.00
723 Real Estate and Buildings (800)	\$84,531.43	\$62,631.53	\$125,500.00	\$126,000.00
TOTAL GENERAL ROADWAY	\$4,351,534.19	\$4,100,218.15	\$4,094,240.00	\$4,514,309.60
TOTAL EXPENDITURES (70X + 020 + 71X + 72X)	\$11,694,567.54	\$12,078,042.51	\$12,595,190.00	\$13,798,156.89
County Auditor's balance at end of fiscal year	\$2,379,933.70	\$1,907,567.78	\$390,508.65	(\$414,055.09)
TOTAL (Must equal receipts) [Does not include transfer of Road Use Tax to FM Fund]	\$14,074,501.24	\$13,985,610.29	\$12,985,698.65	\$13,384,101.80

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

Date: 03/27/2025 Weekly Agenda Date: 04/29/2025

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

WORDING FOR AGENDA ITEM:

Consideration to add a Mechanic Foreman to the Secondary Road Staff

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☒

Public Hearing ☐

Other: Informational ☐

Attachments ☒

EXECUTIVE SUMMARY:

Secondary Roads needs a mechanic to get its outside labor and parts costs to a reasonable costs.

BACKGROUND:

As of the end of February, Secondary Roads has spent \$158,743.85 on outside labor to repair the Departments essential equipment. The parts in those repairs as of the end of February are at \$247,276.25. That puts those items 198% and 124% over budget in this fiscal year. In the last fiscal year, outside labor totaled was \$222,600.70 and parts totaled \$354,035.87.

FINANCIAL IMPACT:

None. Currently, Secondary Roads has an engineering technician position available. This position would be delayed and the Mechanic Foreman position would be in replacement.

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 to approve the Mechanic Foreman position and pay range

ACTION REQUIRED / PROPOSED MOTION:

Motion for the Board Chair to approve the new Mechanic Foreman position and direct Secondary Roads to initiate the advertising for this position

**WOODBURY COUNTY
JOB DESCRIPTION**

Name: _____
Title: Secondary Roads Mechanic Foreman
Effective Date: March 2025

Department:
FLSA Designation:
Reports to:

County Secondary Roads
Exempt
County Engineer

Purpose:

Responsible and accountable for the safe, efficient and effective use, general maintenance, and significant repair of County Secondary Roads Equipment under the direct authority of the County Engineer and/or Assistant to the County Engineer/Engineering and Operations.

Essential Functions and Responsibilities:

The following duties are typical for this position. These are not to be construed as exclusive or all inclusive. Other duties may be required and assigned.

- Responsible for the direction, control, and organization of all road equipment within the Department
- Coordinates equipment maintenance workflow and assigns all work within scope of responsibility
- Coordinates with District Foremen the utilization of personnel and equipment for equipment repairs
- Responsible for training of new employees on equipment maintenance and repairs
- Responsible for keeping accurate records of repair of equipment, tools, and buildings to provide input for improving services, specifications, and purchasing of supplies
- Employee is required to be in attendance and prepared to begin work at their assigned work location on the specified days and hours
- Supervise and coordinate the activities of Secondary Road equipment to ensure efficient workflow; monitor work quality and ensure adherence to maintain a healthy equipment fleet
- Manage equipment repair timelines, ensuring that all tasks are completed on schedule and within quality expectations
- Lead regular equipment fleet meetings to discuss progress, address challenges, and promote open communication among staff; implement process improvement initiatives to enhance productivity
- Collaborate with County Engineer and District Foreman to align equipment operations with Secondary Road goals
- Diagnose equipment malfunctions to determine if parts or systems are worn, broken, improperly adjusted and need to be repaired or replaced; uses technical manuals to determine tolerances, assemblies and related standards
- Uses shop tools and equipment including but not exclusive of drills, grinders, micrometers, reamers, realignment, and grinding machines to make necessary repairs to valves, gears, inserts, pistons, pumps, generators, alternators, injectors, brakes, steering, suspension, radiators, tires, transmissions and related parts and systems
- Uses welder and cutting torch to modify equipment and fabricate parts; work on truck bodies; installs lights, radios, mirrors and related parts; repairs and replaces jacks, pumps, cylinders, chainsaws and related power-driven equipment owned and operated by Woodbury County
- Supervises the Secondary Road employees to ensure the proper servicing and repair of County vehicles and equipment, including the use of hand and mechanical tools
- Provides technical assistance to motor grader and equipment operators on operating, servicing, repairing, and preventative maintenance on their assigned equipment
- Using GPS program to maintain GPS sensors and modems installed on County equipment, coordinating any GPS issues with County's GPS vendor
- Maintains County equipment records; maintaining supplies and inventory for the Secondary Road Department; maintaining purchase orders, job materials supplies, parts pickup and delivery, SDS sheets for each shop
- Assists the County Engineer and District Foreman in preparing specifications for new equipment
- Responsible for ensuring all staff are using appropriate personal protective equipment, following proper procedures, and performing equipment repairs and maintenance tasks in a safe manner
- Operates all equipment and vehicles and hauls equipment including, but not limited to automobiles, pickups, single and tandem axle dump trucks, bulldozers, end loaders, excavators, motor graders, tractors, skid steers and mowers; some of which may be equipped with snow removal equipment
- Responsible for employee training and supervision of safety activities and operation of equipment
- Responsible for evaluations of equipment operators/employees for that district equipment operations
- Responsible for safety training and films for all Secondary Road equipment
- Under the direction of the County Engineer or designee, performs a variety of duties involving public relation and information duties with the public especially the traveling public, vendor mechanics and vendors

Non- Essential Functions and Responsibilities:

- Performs various other duties relating to scope of responsibility as assigned by County Engineer, Assistant to the County Engineer, and District Foreman

Minimum Education and Experience Required to Perform Essential Functions:

- Knowledge of heavy construction and maintenance equipment
- The ability to maintain effective working relationships with fellow employees, department staff and the public
- Ability to read and follow oral and written instructions both in repair work
- Able to work independently and supervise Secondary Roads employees with general equipment maintenance

County Secondary Roads Mechanic Foreman Position Description 2025

- Basic mathematics (addition, subtraction, multiplication, and division) in making cost estimates, keeping inventory, ordering parts and tracking maintenance costs
- Ability to understand and follow oral and written instructions to communicate these instructions to foremen and other county employees; ability to establish and maintain effective working relationships with employees
- Ideal candidate will possess a blend of technical expertise and leadership skills to drive operational success and foster a collaborative work atmosphere
- Possess effective leadership skills to effectively plan, assign, supervise and direct the work of others
- Ability to effectively utilize basic computer functions such as (Microsoft Office, web-based applications) and other programs as needed
- Must possess basic computer and general office equipment knowledge
- Ability to determine priorities and schedule and assign work to meet departmental objectives
- Knowledge and ability to interpret and enforce OSHA requirements and internal safety policies and procedures
- Knowledge of appropriate uses of various light and heavy equipment including, but not limited to motor grader, heavy truck, back-hoe, end-loader, scraper, snow removal equipment, skid steer, and bulldozer
- Ability to maintain accurate records for personnel functions, inventory and equipment
- Ability to meet stressful project deadlines and make abrupt changes in priorities
- Ability to establish and maintain effective work relationships using tact and courtesy with all levels of elected officials, employees, agencies, members of the public, outside contractors, Department of Transportation, and vendors
- Must possess effective communication skills including written, verbal and listening skills
- Must have the ability to use independent judgment and work under pressure, to work independently without direct supervision and must be capable of taking initiative in resolving problems and completing projects
- Must have the ability to follow oral and written instructions in detail, with accuracy
- Knowledge of State and County requirements for the maintenance, repair and upkeep of Secondary Roads equipment
- Knowledge of all types of heavy equipment and tools used in roads maintenance and applications to specific problems
- Knowledge of all safety practices and regulations relative to scope of responsibility
- Knowledge of the principles of supervision and effective human relations
- Ability to effectively communicate with others
- Ability to compute and effectively prepare a variety of equipment operating reports and forecasts
- Knowledge of computer applications for communication, inventory, and cost reporting
- Ability and knowledge in interpretation of blueprints, cross-sections, and various road or road structure specifications
- Candidate for hire must successfully pass a background check, a physical examination, vision, back screen and drug screen prior to employment
- High school diploma or equivalent with a Technical Degree in diesel mechanics and five years supervisory or management experience or equivalent experience in mechanics in lieu of a technical degree
- Must maintain an Iowa Commercial Driver's License (CDL Class A), with air brakes and tractor trailer certification

Mental and Physical Competencies Required to Perform Essential Functions:

Language Ability

Ability to read and interpret documents such as safety rules, operating, and maintenance instructions, equipment manuals, and procedure manuals and/or Iowa or County systems. Ability to write routine reports and correspondence. Ability to speak effectively before groups of customers or employees of the County in clearly spoken English. Ability to communicate Woodbury County policies to managerial and non-managerial groups in person and in writing. Ability to read and understand legal descriptions, policies, and procedures. Able by voice communications to express or exchange ideas by means of the spoken word in clearly spoken English.

Mathematical Skills

Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw or interpret graphs. Knowledge of basic bookkeeping principles. Knowledge of legislative requirements related to County systems. Knowledge of County principles and procedures.

Behavior Skills

Ability to begin work at the starting time without tardiness, absenteeism, or leaving work early without authorization or for good reason. Conduct or appearance in good keeping with a professional image and/or position of the County. Ability to read and understand the Work Rules of the County such as bullying will not be tolerated, theft and dishonesty will not be tolerated, and disobedience, insubordination, or refusal to comply with reasonable instructions of authorized supervision will not be tolerated. Ability to cope with numerous time sensitive requests from County offices. Attendance is required.

Cognitive Demands

Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form. Ability to deal with problems involving several variables in standardized situations. Ability to set priorities regarding assignments and follow through to completion; ability to establish and maintain effective working relationships with associates and the public by means of clearly spoken English.

Equipment Used

Computer for data entry, spreadsheets and word processing, calculator, copier/scanner, possess knowledge of general office equipment and procedures. Possess knowledge of anything relating to County Systems such as time entry. Use of programs for equipment diagnostics.

Physical Demands

Typical environment involving crouching, crawling, stooping, pushing, pulling, sitting, walking, bending, lifting and carrying objects and negligible amount of force frequently or constantly to move objects 50-100 pounds. Extensions use of hands, fingers, legs, arms, in grasping objects and driving equipment. Climbs ladders and equipment to do necessary operations and repair work. Climbs into cabs of various equipment (trucks, motor graders, excavators, dozers, end loaders, tractors, mowers, etc.). Adequate eye, hand and foot coordination to safely perform the job functions. Ability to work outside and subject to temperature and climatic extremes. Field repair work is also subject to a variety of potentially dangerous conditions during the construction season, snow and ice removal during the winter, working around moving traffic, and construction equipment. Preparing and analyzing written data and to determining the accuracy and thoroughness of work. Hearing and observing general surrounds and activities of the equipment and exchanging ideas by means of the spoken word in clearly spoken English. Attendance required.

Environmental Adaptability

Work is performed in all environments and has exposure to all environmental issues. The employee is subject to adverse environmental conditions.

Special Requirements

Reasonable accommodations may be made to enable individuals with disabilities to perform the essential tasks. Possession of an appropriate valid driver's license and insurance. Candidate for hire must successfully pass a background check, a physical examination, vision, back screen and drug screen prior to employment. The use of clearly spoken English for the skills and purposes of this job. Mechanic Foreman needs to live within 30 minutes of a shed. This position is subject to random drug and alcohol testing.

I have carefully read and understand the contents of this job description. I understand the responsibilities, requirements, and duties expected of me. I understand that this is not necessarily an exhaustive list of responsibilities, skills, duties, requirements, efforts or working conditions associated with the job. While this list is intended to be an accurate reflection of the current job, the Employer reserves the right to revise the performed as directed by the Employer. I understand that I may be required to work overtime, different shifts or hours outside the normally defined workday or workweek. I understand my attendance is required. I also understand that this job description does not constitute a contract of employment nor alter my status as an at-will employee. I have the right to terminate my employment at any time and for any reason, and the Employer has a similar right.

Employee's Signature

Date

Department Head

Date

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.

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

Date: 4/24/25

Weekly Agenda Date: 4/29/25

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Supervisor Mark Nelson

WORDING FOR AGENDA ITEM:

Motion to initiate consideration of an amendment to the Woodbury County Zoning Ordinance, specifically to revise the Land Use Summary Table of Allowed Uses (Section 3.03.4), to classify "Borrow pits for earth materials" as a conditional use within the Agricultural Estates (AE) Zoning District

ACTION REQUIRED:

Approve Ordinance ☐

Approve Resolution ☐

Approve Motion ☒

Public Hearing ☐

Other: Informational ☐

Attachments ☐

EXECUTIVE SUMMARY:

Section 3.03.4 of the Woodbury County Zoning Ordinance prohibits borrow pits in the Agricultural Estates (AE) Zoning District, limiting property owners' ability to excavate earth materials for construction, improve land usability, or enhance road safety through strategic grading. We propose amending the ordinance to allow conditional use permit applications for borrow pits in AE zones, per Section 2.02.9, enabling case-by-case reviews by the Zoning Commission and Board of Adjustment. This change ensures community input and evaluates impacts on environment, traffic, and neighborhood compatibility, aligning with county goals. The amendment promotes equity, as borrow pits are permitted in adjacent Agricultural Preservation zones, and supports agricultural, safety, and infrastructure objectives while maintaining oversight. Under Section 2.02.3 A of the Woodbury County Zoning Ordinance, the Board of Supervisors has the authority to initiate amendments to the text. This directive tasks the Zoning Commission to conduct a public hearing to perform their function of reviewing the amendment and any supporting information prior to considering and providing their recommendation to either approve or disapprove the proposed amendment. Draft Zoning Ordinance Text Amendment attached for consideration.

BACKGROUND:

The Woodbury County Zoning Ordinance, specifically Section 3.03.4, prohibits borrow pits for extracting earth materials in the Agricultural Estates (AE) Zoning District. This restriction prevents property owners, including farmers, from excavating and transferring significant volumes of earthen material to support local construction projects. However, strategic grading and dirt removal in certain county locations could benefit farmers by improving land usability and support regional development by providing materials for infrastructure. Additionally, excavation in and around right-of-way areas could enhance sight distances and mitigate snow accumulation along roads, improving safety and maintenance.

The outright prohibition of borrow pits in AE zones may hinder these maintenance and development objectives. Amending the ordinance to allow conditional use permits application consideration for borrow pits in AE districts would provide a balanced solution. This change would enable property owners, not limited to farmers, to propose borrow pit projects, subject to review by the Zoning Commission and Board of Adjustment. The conditional use permit process, outlined in Section 2.02.9, offers community input opportunities and evaluation based on criteria such as environmental impact, traffic, and compatibility with the surrounding area.

Allowing conditional use permit application consideration does not guarantee widespread borrow pit development in AE zones. Instead, it removes the blanket prohibition, enabling case-by-case assessments to determine if a proposed borrow pit aligns with neighborhood character and county goals. Notably, the current ordinance already permits borrow pit consideration in Agricultural Preservation (AP) zones, which are often adjacent to AE parcels. This adjacency creates inconsistencies, as borrow pits may be approved near AE properties but not within them. Amending the ordinance to extend conditional use permit opportunities to AE zones would create a more equitable and flexible framework.

Under Section 2.02.3 A of the Woodbury County Zoning Ordinance, the Board of Supervisors has the authority to initiate amendments to the text. This directive tasks the Zoning Commission to conduct a public hearing to perform their function of reviewing the amendment and any supporting information prior to considering and providing their recommendation to either approve or disapprove the proposed amendment. Draft Zoning Ordinance Text Amendment attached for consideration.

FINANCIAL IMPACT:

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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:

Motion to initiate consideration of an amendment to the Woodbury County Zoning Ordinance, specifically to revise the Land Use Summary Table of Allowed Uses (Section 3.03.4), to classify "Borrow pits for earth materials" as a conditional use within the Agricultural Estates (AE) Zoning District.

ACTION REQUIRED / PROPOSED MOTION:

Motion to initiate consideration of an amendment to the Woodbury County Zoning Ordinance, specifically to revise the Land Use Summary Table of Allowed Uses (Section 3.03.4), to classify "Borrow pits for earth materials" as a conditional use within the Agricultural Estates (AE) Zoning District.

ORDINANCE NO. _____

WOODBURY COUNTY, IOWA

AN ORDINANCE AMENDING THE TEXT OF THE WOODBURY COUNTY ZONING ORDINANCE TO AMEND PORTIONS OF ARTICLE 3, SECTION 3.03.4 ENTITLED: *LAND USE SUMMARY TABLE OF ALLOWED USES IN EACH ZONING DISTRICT.*

NOW, THEREFORE, BE IT ENACTED BY THE BOARD OF SUPERVISORS OF WOODBURY COUNTY, IOWA THAT THE BELOW ZONING ORDINANCE TEXT AMENDMENTS BE MADE:

Amendment #1:

The Woodbury County Zoning Ordinance, Article 3, Section 3.03.4, Land Use Summary Table of Allowed Uses in each Zoning District, is hereby amended to revise the classification of “Borrow pits for earth materials” from a prohibited use to a conditional use in the following zoning district:

- AE – Agricultural Estates Zoning District

The Land Use Summary Table (Section 3.03.4) shall be updated to reflect the following:

- In the row for “Borrow pits for earth materials,” replace the designation “--” (Prohibited use) with “C” (Conditional use) in the column for the AE zoning district.

Explanation: this Zoning Ordinance Text Amendment establishes the use of “Borrow pits for earth materials” as a Conditional Use in the Agricultural Estates (AE) Zoning District.

THE WOODBURY COUNTY BOARD OF SUPERVISORS

Daniel Bittinger II, Chairman

Mark Nelson, Vice-Chairman

Kent Carper

Attest:

David Dietrich

Michelle K. Skaff, Woodbury County Auditor

Matthew Ung

Adoption Timeline:

Date of Public Hearing and First Reading _____

Date of Public Hearing and Second Reading _____

Date of Public Hearing and Third Reading _____

Date of Adoption _____

Published/Effective Date _____