



NOTICE OF MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS (JANUARY 27, 2026) (WEEK 5 OF 2026)

Live streaming at:

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

Agenda and Minutes available at:

www.woodburycountyiowa.gov

Daniel A. Bittinger II
389-4405

Kent T. Carper
570-7681

dbittinger@woodburycountyiowa.gov

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 January 27, 2026 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 will recognize the agenda item presenter before asking for public comments or board discussion.
3. Members of the public will approach the microphone one at a time and give their name and city of residence before their statement.
4. Members of the public who comment 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

3:30 p.m. Exempt session pursuant to Iowa Code 20.17(3)

Dennis Butler Meeting Room

4:30 p.m. Call Meeting to Order – Pledge of Allegiance to the Flag – Moment of Silence

1. Approval of the agenda	Action
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Consent Agenda

Items 2 through 6 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 January 20, 2026

3. Approval of claims

4. County Auditor – Michelle Skaff

Receive County Recorder's Report of Fees Collected

5. Human Resources – Melissa Thomas
 - a. Approval of Memorandum of Personnel Transactions
 - b. Authorization to Initiate Hiring Process
6. Secondary Roads – Laura Sievers

Approval of permit to work in the county right of way for Lindsey Washburn

End Consent Agenda

4:35 p.m. **7. Board Administration – Heather VanSickle** Public hearing and sale of property Parcel #894730413004 (aka 312 S. Judd St.) Action
 (Set time)

8. Civil Service Commission – Lloyd Trout

Civil Service annual statistics
9. Human Resources – Melissa Thomas

Discussion of exceptions to the Mobile Device Management Policy
10. County Auditor – Michelle Skaff
 1. Canvass the Farmers and Garretson Drainage Districts Elections held on Saturday, January 17th
 2. Canvass the McCandless, Sandhill-Lakeport and Little Sioux Drainage Districts Elections held on Tuesday, January 20th
11. Budget Review Discussion for FY 27
 - a. County Library – R.B.
 - b. Civil Service – G.B.
 - c. Secondary Roads Fund
 1. Improvement Request
 2. Roadside Management – R.B.
 3. Secondary Roads – S.R. & R.B.
 4. Gravel Project
12. Reports on Committee Meetings
13. Citizen Concerns
14. Board Concerns

ADJOURNMENT

Subject to Additions/Deletions

CALENDAR OF EVENTS

MON., JAN 26	5:00 p.m.	Zoning Commission Meeting, Courthouse Basement Boardroom
MON., FEB 2	5:00 p.m.	Board of Adjustment meeting, Courthouse Basement Boardroom
WED., FEB 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.
WED., FEB 11	8:05 a.m.	Woodbury County Information Communication Commission, First Floor Boardroom
	12:00 p.m.	District Board of Health Meeting, 1014 Nebraska St.
THU., FEB 12	4:00 p.m.	Conservation Board Meeting, Dorothy Pecaut Nature Center, Stone Park
	12:00 p.m.	SIMPCO Board of Directors, 6401 Gordon Drive.
WED., FEB 18	12:00 p.m.	Siouxland Economic Development Corporation Meeting, 617 Pierce St., Ste. 202
THU., FEB 19	4:30 p.m.	Community Action Agency of Siouxland Board Meeting, 2700 Leech Avenue
FRI., FEB 20	12:00 p.m.	Siouxland Human Investment Partnership Board Meeting, 607- 4 th St.
MON., FEB 23	5:00 p.m.	Zoning Commission Meeting, Courthouse Basement Boardroom

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.

JANUARY 20, 2026, FOURTH MEETING OF THE WOODBURY COUNTY BOARD OF SUPERVISORS

The Board of Supervisors met on Tuesday, January 20, 2026, at 4:00 p.m. Board members present were Carper, Dietrich, Nelson, Bittinger II, and Ung. Staff members present were Karen James, Board Administrative Assistant, Ryan Ericson, Budget and Finance Director, Melissa Thomas, HR Director, Joshua Widman, Assistant County Attorney, and Michelle Skaff, Auditor/Clerk to the Board.

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

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

Motion by Ung second by Dietrich to provide \$500.00 in assistance pending a valid police report from the applicant. Carried 5-0.

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

1. Motion by Nelson second by Dietrich to approve the January 20, 2026 agenda. Carried 5-0. Copy filed.

Motion by Nelson second by Bittinger to approve the following items by consent (removing item 6a to be voted separately from the consent agenda):

2. To approve minutes of the January 13, 2026 meeting. Copy filed.
3. To approve the claims totaling \$658,526.67. Copy filed.
4. To approve the separation of Jeana Davis, Clerk III, County Sheriff Dept., effective 01-05-2026. Resignation.; the promotion of Nicholas Bauerly, Deputy Sergeant, County Sheriff Dept., effective 01-19-2026, \$45.28/hour, 8.7%=\$3.66/hour. Promotion to Deputy Sergeant.; the reclassification of Samuel Briese, Assistant County Attorney, County Attorney Dept., effective 01-19-2026, \$95,190.00/year, 4.5%=\$4,166.00/yr. Per AFSCME Attorney-Move from Step 2 to Step 3. Anniversary Date: 1/22/26.; the reclassification of Brent Belding, Civilian Jailer, County Sheriff Dept., effective 01-19-2026, \$26.98/hour, 3.6%=\$.94/hr. Per CWA Civilian-Move from Class 3 to Class 2. Anniversary Date: 1/30/26.; the reclassification of Luis Hamman, Civilian Jailer, County Sheriff Dept., effective 01-19-2026, \$26.98/hour, 3.6%=\$.94/hr. Per CWA Civilian-Move from Class 3 to Class 2. Anniversary Date: 1/30/26.; and the reclassification of Landon Smith, Civilian Jailer, County Sheriff Dept., effective 01-19-2026, \$26.98/hour, 3.6%=\$.94/hr. Per CWA Civilian-Move from Class 3 to Class 2. Anniversary Date: 1/30/26. Copy filed.
5. To receive the County Auditor's Quarterly report for the period of 10/01/25 through 12/31/25. Copy filed.
- 6b. To approve the appointment of Eric Nelson, 1514 Jasper, Moville, Blake Flewelling, 7462 Correctionville Rd., Sioux City, Tony Ashley, 3356 170th, Correctionville, Mike Willer, 2314 150th St., Lawton, and Bradley Hopp, 2475 Hwy20, Lawton, to the Commission to Assess Damages Catergory A Owner/Operators of Agricultural; David Brown, 726 Stable Path, Sergeant Bluff, to the Commission to Assess Damages Category B Owners of City Property; Kurt Paulsen, 2438 Hancock Ave., Anthon, and Ryan Akerberg, 52 McDonald Dr., Sioux City, to the Commission to Assess Damages Catergory C Licensed Real Estate Salesman or Real Estate Broker; and Doyle Turner, 2738 200th St., Moville, and Cody Griffin 2751 140th St., Moville to the Commission to Assess Damages Category D Persons Having Knowledge of Property Values in the County by Reason of Their Occupation. Copy filed.

Carried 5-0.

- 6a. Motion by Ung second by Bittinger to deny the appointment of William Burrows to the Siouxland District Board of Health. Carried 4-1, Nelson opposed. Copy filed.
7. Motion by Ung second by Bittinger to adopt the proposed changes to the rules of public participation in the Board of Supervisor Meetings. Carried 5-0. Copy filed.
8. Motion by Nelson second by Bittinger to approve the appropriate paperwork for the renewal of Woodbury County's property insurance with ICAP. Carried 5-0. Copy filed.

9a. A public hearing was held at 4:40 p.m. for the proposed Zoning Ordinance Amendment (rezone) from AP to AE on parcel #874732400009 for Robert B. Ankerstjeme. The Chairperson called on anyone wishing to be heard.

Motion by Bittinger second by Nelson to close the public hearing. Carried 5-0.

9b. Motion by Nelson second by Dietrich to approve the second reading of the proposed Zoning Ordinance Map Amendment (rezone) from AP To AE on parcel #874732400009. Carried 5-0. Copy filed.

9c. Motion by Nelson second by Dietrich to waive the third reading of the ordinance. Carried 5-0. Copy filed.

9d. Motion by Nelson second by Dietrich to adopt Ordinance #88, Zoning Ordinance Map Amendment (rezone) from AP to AE on parcel #874732400009. Carried 5-0.

9e. Motion by Dietrich second by Nelson to receive the final report and the Zoning Commission's recommendation from their 12/22/25 meeting to approve the final plat of Snyder's Bend Addition, a minor subdivision to Woodbury County, Iowa. Carried 5-0. Copy filed.

9f. Motion by Nelson second by Bittinger to approve and authorize the Chairperson to sign a Resolution accepting Snyder's Bend Addition, a minor subdivision to Woodbury County, Iowa, with the expectation that the property owner work with the county engineer to establish appropriate driveway entrances for the lots. Carried 5-0.

**BOARD OF SUPERVISORS
RESOLUTION #13,988
ACCEPTING AND APPROVING SNYDER'S BEND ADDITION
A MINOR SUBDIVISION
WOODBURY COUNTY, IOWA**

Whereas, the owners and proprietors did on this 22nd day of December, 2025, file with the Woodbury County Zoning Commission a certain plat designated as Snyder's Bend Addition, Woodbury County, Iowa; and

Whereas, it appears that said plat conforms with all of the provisions of the code of the state of Iowa and ordinances of Woodbury County, Iowa with reference to the filing of same; and

Whereas, the Zoning commission of Woodbury County, Iowa, has recommended the acceptance and approval of said plat; and

Whereas, the county engineer of Woodbury County, Iowa has recommended the acceptance and approval of said plat.

Now, therefore, be, and it is, resolved by the Woodbury County Board of Supervisors, Woodbury County, State of Iowa that said plat of Snyder's Bend Addition, a Minor Sub-Division, Woodbury County, Iowa, as hereto attached and forming part of the resolution be, and the same hereby is, accepted and approved and the chairman and secretary of the Woodbury County Board of Supervisors, Woodbury County, State of Iowa, are hereby directed to furnish to the owners and proprietors a certified copy of the resolution as required by law.

Passed and Approved this 20th day of January, 2026
WOODBURY COUNTY BOARD OF SUPERVISORS
Copy filed.

10. Information was presented by Darren Tooley, Sergeant Bluff Fire Rescue, Drew Baier, Woodbury County Emergency Services, Kevin Handke, Emergency Management for Unity Point, and Jim Haden, Sioux City Fire Department, on Lifepak 35 monitors for countywide EMS agencies request. Copy filed.

Motion by Nelson second by Ung to receive documents regarding the Lifepak 35 monitors and Opioid funding use from Mr. Tooley. Carried 5-0. Copy filed.

11. Information was presented by Tina Bertrand, County Treasurer, on Capital Loan term sheet. Copy filed.

Motion by Nelson second by Dietrich to receive final version of Capital Loan sheet from Treasurer Bertrand. Carried 5-0. Copy filed.

- 12a1. Motion by Nelson second by Carper to receive the Board of Supervisors Starcomm budget as submitted. Carried 5-0. Copy filed.
- 12a2. Motion by Nelson second by Ung to receive the Board of Supervisors Communication Center budget as submitted. Carried 5-0. Copy filed.
- 12a3. Motion by Nelson second by Carper to receive the Board of Supervisors Soil Conservation budget as submitted. Carried 5-0. Copy filed.
- 12a4. Motion by Ung second by Nelson to receive the Board of Supervisors Emergency Management budget with a \$30,000 reduction. Carried 5-0. Copy filed.
14. Reports on committee meetings were heard.
15. There were no citizen concerns.
16. Board concerns were heard.

The Board adjourned the regular meeting until January 27, 2026.

Meeting sign in sheet. Copy filed.

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 10/01/2025 through 12/31/2025 and the same has been paid to the County Treasurer.

	Fees Collected
R.E. Transfer Tax State-Monthly	72,028.25
County Share R.E. Transfer Tax—Quarterly	35,385.13
Recording of Instruments—Quarterly	91,540.00
Auditor's Transfer Fee—Quarterly	5,955.00
Records Management Fees—Quarterly	3,992.00
Elec Tran Fee State Untransferred (Quarterly)	3,992.00
Copy Money-Quarterly	307.00
Vitals Stats State-Monthly	8,682.00
Vitals Stats County-Quarterly	8,592.00
Accts. Receivable Payment-Quarterly	5,157.00
Transfer to Checking Account	0
Previous Qtr. Acct. Receivable Balance	(3,768.00)
Bad Check Adjustment—Quarterly	0
Recorder Over/Short—Quarterly	51.00
Refunds—Quarterly	0
Adjustment—Quarterly	75.00
 Total	 231,988.38

All of which is respectfully submitted.

Diane Swoboda Peterson, Deputy
DIANE SWOBODA PETERSON Real Estate/Recorder Deputy

Subscribed and sworn to before me by DIANE SWOBODA PETERSON, Woodbury County Real Estate/Recorder Deputy this 20th day of January, 2026.

Michelle K. Skaff

MICHELLE K. SKAFF

County Auditor

HUMAN RESOURCES DEPARTMENT

MEMORANDUM OF PERSONNEL TRANSACTIONS

* PERSONNEL ACTION CODE:

DATE: January 27, 2026

A- Appointment	R-Reclassification
T - Transfer	E- End of Probation
P - Promotion	S - Separation
D - Demotion	O – Other

TO: WOODBURY COUNTY BOARD OF SUPERVISORS

NAME	DEPARTMENT	EFFECTIVE DATE	JOB TITLE	SALARY REQUESTED	% INCREASE	*	REMARKS
Jarabek, Michael	Secondary Roads	01-19-2026	Engineering Technician II	\$33.17/hour	1%=\$0.31/hr	R	Per CWA Roads – Move from Step 4 to Step 5. Anniversary Date: 2/1/26
Wenger, Jeffrey	Secondary Roads	02-02-2026	Equipment Operator	\$27.86/hour		A	Job Vacancy Posted on 12/23/2025. Entry Level Salary: \$27.86/hr
Alavez, Cynthia	Sheriff's Office	02-02-2026	Deputy	\$35.55/hour		A	Authorization to Hire Included on the 01/27/2026 Agenda

APPROVED BY BOARD DATE: _____

MELISSA THOMAS, HR DIRECTOR:

Melissa Thomas, HR Director

HUMAN RESOURCES DEPARTMENT

WOODBURY COUNTY, IOWA

DATE: January 27, 2026

AUTHORIZATION TO INITIATE HIRING PROCESS

DEPARTMENT	POSITION	ENTRY LEVEL	APPROVED	DISAPPROVED
Sheriff's Office	Deputy	CWA Deputies: \$35.55/hour		

Chairman, Board of Supervisors

(AUTHFORM.doc/FORMS)



Woodbury County Sheriff's Office

LAW ENFORCEMENT CENTER
P. O. BOX 3715 SIOUX CITY, IOWA 51102

DAVID A. DREW, SHERIFF

PHONE: 712.279.6010
E-MAIL: ddrew@woodburycountyiowa.gov
FAX: 712.279.6522

January 21, 2026

To the Woodbury County Board of Supervisors & Human Resources Department,

The Woodbury County Sheriff's Office respectfully requests discussion and action on the authorization to hire Cynthia Alavez for a Lateral Transfer Deputy Sheriff position, with a starting wage of \$35.55 per hour, and an effective date of 2-2-2026. This hiring will bring total deputies up to the currently allowed levels. We request this be placed on the agenda for the Woodbury County Board of Supervisors meeting on January 27, 2026. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Chad Sheehan".

Chad Sheehan, Sheriff

Cc: file

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

Date: 01/22/2026 Weekly Agenda Date: 01/28/2026

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

WORDING FOR AGENDA ITEM:

Consideration of permit to work in the county right of way for Lindsey Washburn

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Lindsay Washburn has asked to do filming at night within Woodbury County right-of-way

BACKGROUND:

Work in county ROW requires permit by Board of Supervisors per section 318.8 of the Code of Iowa. I have reviewed the site and the use requested. It will not affect traffic during filming.

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:

Recommend approve the permit to work in the right of way for filming by Lindsey Washburn

ACTION REQUIRED / PROPOSED MOTION:

Motion to approve the permit to work in the right of way for filming by Lindsey Washburn



Woodbury County Secondary Roads Department

759 E. Frontage Road • Moville, Iowa 51039
Telephone (712) 279-6481 • (712) 873-3215 • Fax (712) 873-3235

WOODBURY COUNTY SECONDARY ROAD DEPARTMENT PERMIT & AGREEMENT TO PERFORM WORK WITHIN WOODBURY COUNTY RIGHT OF WAY

Name of Permittee: Lindsay Washburn Phone No.: 712-898-5779

Mailing Address: 3646 Jackson St., Sioux City, IA 51104

Township: T87N R46W Section: 7,8

Woodbury County, State of Iowa, and Lindsay Washburn (hereinafter referred to as property owner, organization or authorized representative) do hereby enter into the following permit and agreement:

1. Woodbury County hereby consents to and grants permission to the property owner, organization or authorized representative, to conduct the following described construction or activities within the right-of-way:

Night filming on Dallas Are between 240th St. & 220 St, 2 picture vehicles & minimal portable camera lighting along road edge/right-of-way, no excavation or alteration, Staging & parking in adjacent public lot. Temporary pin flags off roadway for continuity, removal after final evening.

2. In consideration of Woodbury County granting said permission and consent, the property owner, organization or authorized representative hereby promises and agrees to the following:

- A. The applicant shall carry on the construction, repair and maintenance with serious regard to the safety of the traveling public and adjacent property owners.
- B. The property owner, organization or authorized representative, at his/her own expense, shall provide all safety measures and warning devices necessary to protect the traveling public such as but not limited to, signs, lights, and barricades during the day and at night if the roadway will be obstructed. Traffic protection shall be in accordance with Part VI of the current Manual on Uniform Traffic Control Devices for Streets and Highways. The Department will loan the required signs to the applicant who shall be responsible for placing the signs and covering or removing when not in use, removal after the work has been completed, and return of the Department owned signs to the Department maintenance facility from which obtained. The applicant shall be responsible for correctly using signs as needed while work is in progress. Flagging operations are the responsibility of the applicant.
- C. In placing any drainage structure, no natural drainage course will be altered or blocked.
- D. The finished project shall be left in a satisfactory condition subject to the approval of the County Engineer. The traveled portion of the roadway shall not be damaged or disturbed. The property owner, organization or authorized representative assumes all liability and agrees to reimburse Woodbury County for any damage to the roadway or ditch caused by placement of this structure. Permittee is to call County Engineer for upon completion for final inspection.
- E. The property owner, organization or authorized representative shall notify all appropriate telephone and utility companies in advance of any excavation and shall check for underground electric or telephone lines.
- F. Woodbury County will not assume any of the cost of the construction of the said improvement or structure nor will Woodbury County assume any future costs for maintenance or replacement of said improvement or structure. If in the best interest of Woodbury County, the said improvement or structure may be removed by the County, or may be caused to be removed, without any obligation by Woodbury County to pay damages or cost of replacement.
- G. Property owner, organization or authorized representative will reseed and mulch the disturbed areas. Property owner, organization or authorized representative will be responsible for seed, mulch, and labor unless otherwise provided in section L.

H. The property owner, organization, or authorized representative hereby agrees to hold Woodbury County and the Woodbury County Secondary Road Department, its employees and agents harmless against any and all claims for damages and personal injury arising out of work performed or actions taken by the applicant related to the construction or maintenance of the facility. The applicant further agrees to reimburse the County or the Department for any expenditures that the County or Department may have to make on said highway rights of way on account of said applicant's construction or maintenance activity or other activities or lack thereof. The applicant shall also save Woodbury County and the Woodbury County Secondary Road Department harmless of any damage or losses that may be sustained by the traveling public on account of such construction, repair or maintenance operations, or other activities.

I. FAILURE TO CONFORM TO OR TO ACQUIRE A PERMIT IS A VIOLATION OF SECTION 318.8, 2009 CODE OF IOWA. This permit is subject to any laws now in effect or any laws that may be hereafter enacted and all applicable rules and regulations of local, state and federal agencies. This permit is subject to all the rules and regulations of Woodbury County and the Woodbury County Secondary Road Department.

J. This permit is subject to revocation by the Department at any time and at no cost to the Department, when in the judgment of the Department it is necessary in the improvement or maintenance of the highway or for other reasonable cause.

K. All proposed work covered by this permit shall be at the applicant's expense. The applicant shall reimburse the Woodbury County Secondary Road Department for any materials removed from the highway right of way described as follows:

None. No materials will be removed from the highway right-of-way.

L. Woodbury County agrees to provide the following contribution toward completion of this project:

M. All work done by property owner, organization or authorized representative pursuant to this agreement shall be completed prior to the 17th day of February ~~2024~~ 2026

Entered into this 13th day of January ~~2024~~ 2026

Lindsey Washburn
Signature of Property Owner or Authorized Representative

Woodbury County Engineer

Chair, Woodbury County Board of Supervisors

RESOLUTION # 13,983

NOTICE OF PROPERTY SALE

Parcels #894730413004

WHEREAS Woodbury County, Iowa was the owner under a tax deed of a certain parcel of real estate described as:

**Lot Twelve (12) Block Twenty-Six (26) Riverview 2nd Addition to Sioux City, in the County of Woodbury and State of Iowa
(312 S. Judd Street)**

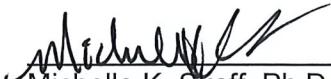
NOW THEREFORE,

BE IT RESOLVED by the Board of Supervisors of Woodbury County, Iowa as follows:

1. That a public hearing on the aforesaid proposal shall be held on the **27th Day of January, 2026 at 4:35 o'clock p.m.** in the basement of the Woodbury County Courthouse.
2. That said Board proposes to sell the said parcel of real estate at a public auction to be held on the **27th Day of January, 2026**, immediately following the closing of the public hearing.
3. That said Board proposes to sell the said real estate to the highest bidder at or above a **total minimum bid of \$716.00** plus recording fees.

Dated this 13th Day of January, 2026.

ATTEST:

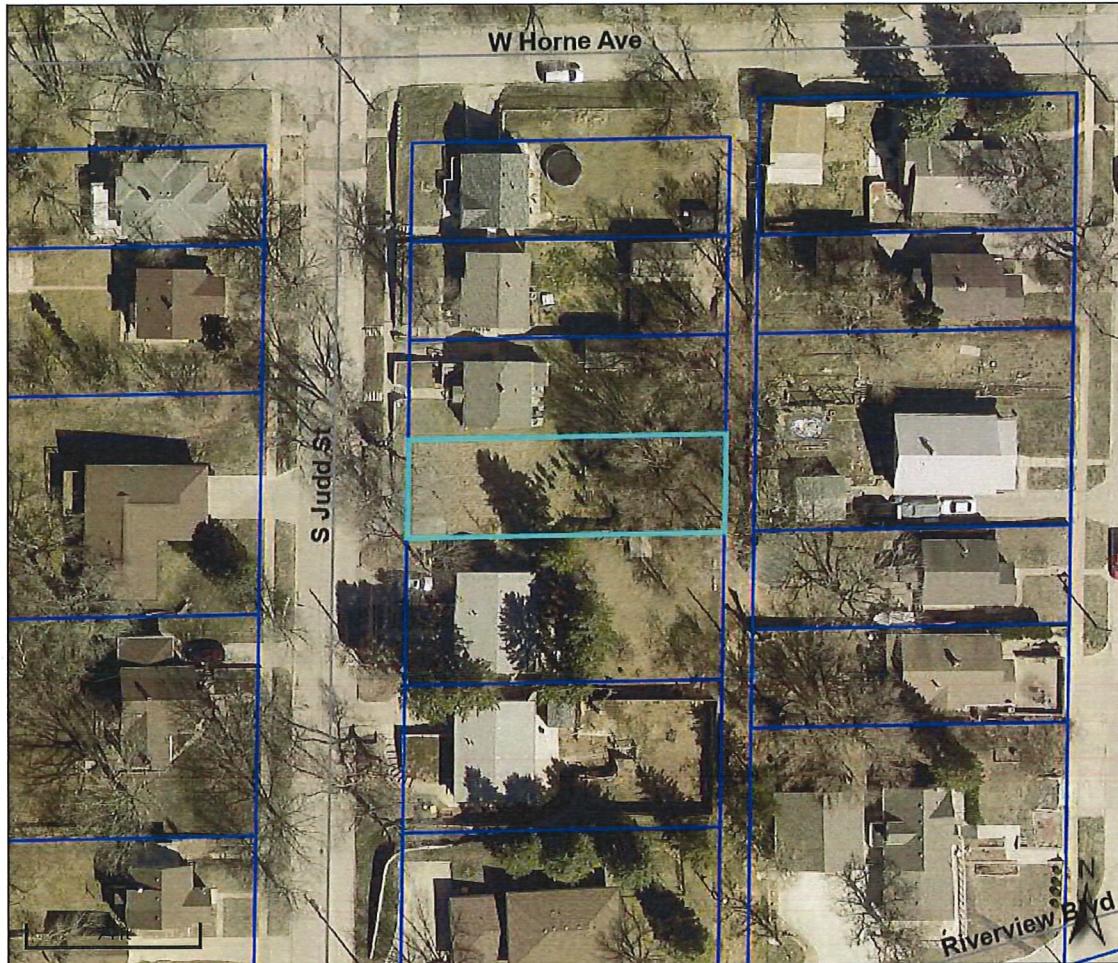
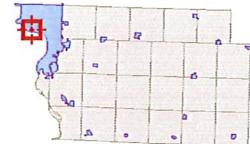


Michelle K. Skaff, Ph.D.
Woodbury County Auditor
and Recorder

WOODBURY COUNTY BOARD OF SUPERVISORS



Mark E. Nelson, Chairman


Overview

Legend

- Roads
- Corp Boundaries
- ▨ Townships
- Parcels

Parcel ID 894730413004
 Sec/Twp/Rng n/a
 Property Address 312 S JUDD ST
 SIOUX CITY

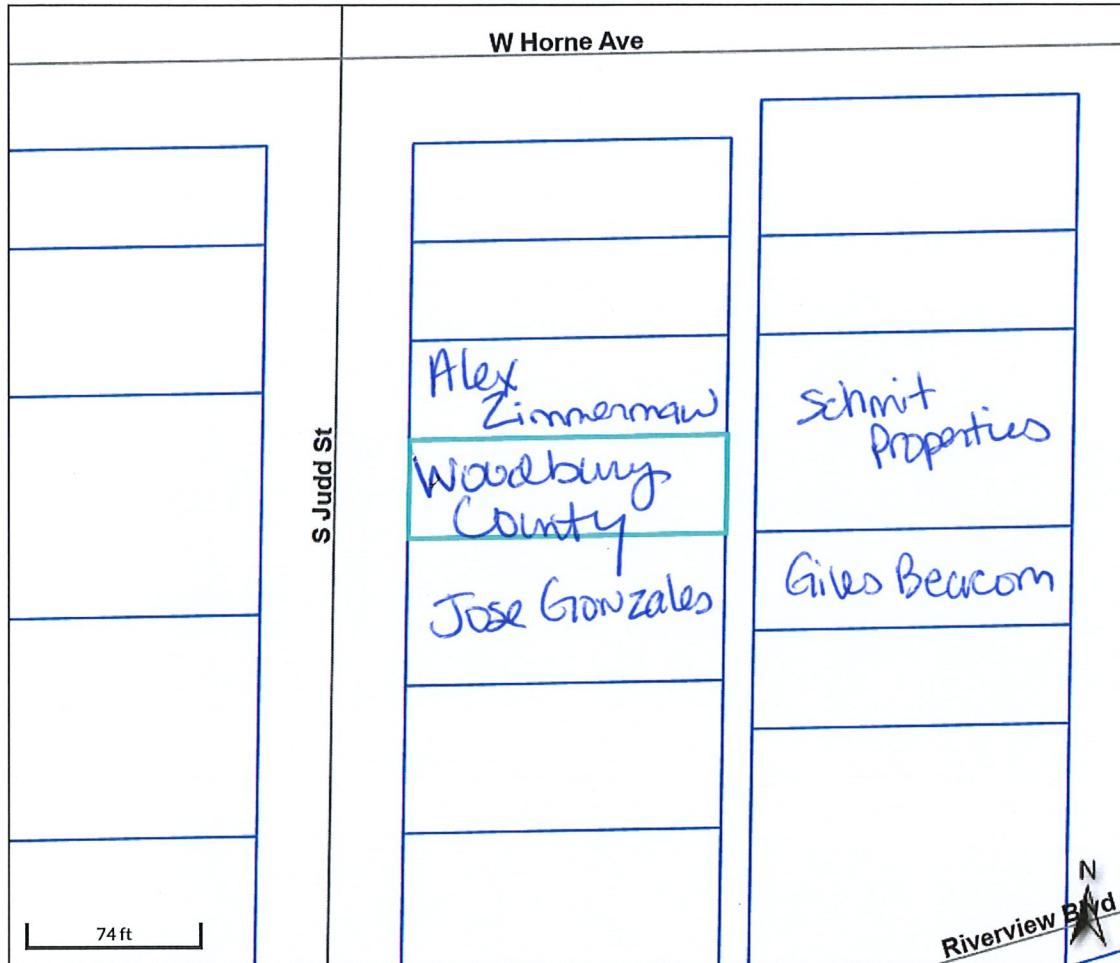
Alternate ID 439800
 Class R
 Acreage n/a

Owner Address WOODBURY COUNTY IOWA
 620 DOUGLAS ST
 SIOUX CITY, IA 51101

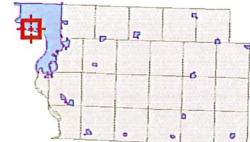
District 0087
 Brief Tax Description RIVERVIEW 2ND LOT 12 BLK 26
 (Note: Not to be used on legal documents)

Date created: 1/7/2026
 Last Data Uploaded: 1/6/2026 10:02:17 PM

Developed by  SCHNEIDER GEOSPATIAL



Overview



Legend

- Roads
- Corp Boundaries
- Townships
- Parcels

Parcel ID 894730413004
 Sec/Twp/Rng n/a
 Property Address 312 S JUDD ST
 SIOUX CITY

Alternate ID 439800
 Class R
 Acreage n/a

Owner Address WOODBURY COUNTY IOWA
 620 DOUGLAS ST
 SIOUX CITY, IA 51101

District 0087

Brief Tax Description RIVERVIEW 2ND LOT 12 BLK 26
 (Note: Not to be used on legal documents)

Date created: 1/7/2026
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 GEOSPATIAL

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

Date: _____ Weekly Agenda Date: Jan. 27, 2026

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: Lloyd Trout - Civil Service Commission

WORDING FOR AGENDA ITEM:

Civil Service Annual Statistics

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

Statistics for the Civil Service Commission, Calendar year 1/1/25 - 12/31/25.

BACKGROUND:

Statistics for the Civil Service Commission, Calendar year 1/1/25 - 12/31/25.

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:

Information

ACTION REQUIRED / PROPOSED MOTION:

Information



Woodbury County Civil Service Commission

620 Douglas, BOS Room

Sioux City, IA 51101

712-251-9302 (Personnel Director, Lisa Wilson's number)

Per Civil Service Rules and Regulations: The Commission is pleased to present the: 2025 Annual Report

Commission Members: Charlie Hertz Commission chair, Lloyd Trout, Glenn Parrett

a. The number of applicants for new hire.

12

b. The number of tests administered for new hire.

5 – actual tests

7 – laterals

1 – tested elsewhere and provided certs to scores/pt & POST

5 – number of applicants on New Hire Listing

c. The number of promotional tests requested for each civil service rank.

Lieutenant 6

Sergeant 9

d. The number of tests administered for each civil service rank.

Lieutenant 6

Sergeant 9

e. The number of lateral transfers from other agencies requested.

7

f. The number of grievances filed for alleged violations of civil service protections, type and resolution.

0

g. The number of informal queries conducted of personnel to assure compliance with the rules, regulations of the Commission and Sheriff's Office Policy. Woodbury County Civil Service Commission –

0

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

Date: _____ Weekly Agenda Date: _____

ELECTED OFFICIAL / DEPARTMENT HEAD / CITIZEN: _____

WORDING FOR AGENDA ITEM:

ACTION REQUIRED:

Approve Ordinance

Approve Resolution

Approve Motion

Public Hearing

Other: Informational

Attachments

EXECUTIVE SUMMARY:

BACKGROUND:

FINANCIAL IMPACT:

IF THERE IS A CONTRACT INVOLVED IN THE AGENDA ITEM, HAS THE CONTRACT BEEN SUBMITTED AT LEAST ONE WEEK PRIOR AND ANSWERED WITH A REVIEW BY THE COUNTY ATTORNEY'S OFFICE?

Yes No

RECOMMENDATION:

ACTION REQUIRED / PROPOSED MOTION:

Mobile Device Management Policy

Purpose

The Mobile Device Management Policy is to ensure the secure use of mobile devices within the organization. As well as provide guidance on employees eligible to access organization data outside of business hours. This policy provides guidelines for managing mobile devices that access Woodbury County resources and defines employees eligible to access those resources.

Scope

This policy applies to all employees who use mobile devices to access Woodbury County systems, networks and data. Mobile devices include, but are not limited to:

- Organization-issued mobile devices.
- Personally owned devices authorized to access County resources.

Policy

All organization-issued mobile devices accessing County organizational data must be enrolled in the Mobile Application Management (MAM) solution.

All employees approved to use their personal use mobile device and accessing County organizational data must be enrolled in the Mobile Application Management (MAM) solution.

If an eligible Employee requests to access organizational data from their personal-use smartphone, they must sign the Personal Smartphone Usage Waiver. Eligible employees are exempt employees as defined by the Fair Labor Standards Act. Hourly employees are not eligible to use their personal phone for accessing organizational data. The waiver can be found on the Employee Portal or by contacting IT. Only after completing the Personal Smartphone Usage Waiver may an employee request IT to setup MAM on their smartphone device.

If an Employee has not been issued a business smartphone or has not been given permission by their department supervisor, organizational data is not allowed to be accessed from their device.

The Employee is responsible for notifying IT when they are replacing their personal use smart device that has access to organizational data.

If a smartphone device with organizational data access is lost or stolen, it is the user's responsibility to promptly report this event to their direct supervisor and the IT Security Team.

If an Employee leaves employment, and the Employee had access to organizational data on their personal smartphone the employee's direct supervisor is responsible for reporting to IT.

Mobile devices must be configured to enforce strong passcodes and inactivity timeouts.

Jailbroken or rooted devices are prohibited from accessing organizational systems.

Personal data on MAM devices will remain private, while organizational data and apps will be managed separately through containerization.

Policy Compliance

When an end-user is found in violation of this policy, access to organizational resources is revoked and the end-user's supervisor is notified.

Exceptions

Any exception to the policy must be approved by the IT Security Coordinator or designee in advance.

Definitions and Terms

Mobile App Management – MAM

A platform that secures and enables IT control for enterprise applications on end users' personal mobile devices. MAM allows IT administrators to apply and enforce corporate policies on enterprise applications only, leaving the users personal apps and data untouched.

IT Security Team

The IT Security Team consists of the IT Security Coordinator and other IT employees. Members of the IT Security Team collaborate to manage security for the IT aspects of network resources. Contact the IT Helpdesk for a member of the IT Security Team.

Organizational Data

Includes but is not limited to; Microsoft 365 data, Outlook items, OneDrive and SharePoint files, Teams data, GIS maps, images, any data that is used for County business.

Eligible Employees

Includes exempt employees as defined by the Fair Labor Standards Act.

Revision History

Date of Change	Responsible	Summary of Change
1/21/2025	Chandra Chase	Creation
4/9/2025	Chandra Chase	Revision

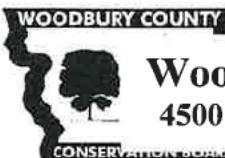
Secondary Roads

The secretary serves on several statewide committees and regularly attends meetings as part of her role, which helps keep both her and our office informed of new state and national requirements. When she is away from her desk, some of this communication can be time-sensitive especially during payroll weeks. Is there an office that will take over her role of payroll when she is on work hours but away from her desk as I don't have staff that can do that.

Also, the tech II's are out in the field probably more than 50% of their work hours. They are required to answer emails from me throughout this time as they are time and construction requirements that require email communication like shop drawings. They will need this access on their work phones.

Sheriff's Office

Captain Harlow has requested the civilian jailer Sergeants be allowed access to their emails for safety concerns when preparing for their upcoming shifts.



Woodbury County Conservation Board

4500 Sioux River Road, Sioux City, IA 51109-1657

Phone: 712/258-0838
Fax: 712/258-1261

Board Members:

Cindy Bennett
Aaron Gehling
Tom Limoges
Neil Stockfleth
Christine Zellmer-Zant

Daniel J. Heissel, Director
Brian Stehr, Deputy Director
Theresa Kruid, Education Director

01-21-26

Dear Melissa,

Staff listed below are non-exempt and have been determined to need access to emails on their phones for work at the Conservation Board. All of these employees are subject to working non standard work weeks, with nights and weekends involved and are not always in the office in front of their computers to check emails or most importantly the calendar we utilize for work in Outlook. I could get into reservations and confirmations through email, but I think you can get the picture.

[REDACTED] Office Manager
[REDACTED] Naturalist
[REDACTED] Naturalist
[REDACTED] GIS/Resource Tech
[REDACTED] Asst. Resource Manager, Southwood
[REDACTED] Technician, Southwood
[REDACTED] Asst. Resource Manager, Snyder Bend
[REDACTED] Technician, Snyder Bend
[REDACTED] Asst Resource Manager, Little Sioux
[REDACTED], Technician, Little Sioux

The two open positions are in the process of being filled and names can be supplied when those employees are hired.

Yours In Conservation!

Sincerely,

Dan Heissel, Director
Woodbury County Conservation Board

MINUTES OF THE FARMERS DRAINAGE DISTRICT ELECTION
SUB-DISTRICT NO. 3
JANUARY 17, 2026

The Board of Trustees of the Farmers Drainage District held an election from 10:00 a.m. to 2:00 p.m. at the Sloan Library, Sloan, Iowa on Saturday, January 17, 2026 to elect one (1) Trustee for a term of three (3) years (2026, 2027, 2028) for Sub-District No. 3.

Report of the Clerk and all the ballots cast in this election are attached hereto. There were no absentee ballot.

45,610 votes were cast. Randy Hunt received 45,610 votes. There were no write-in votes. Randy Hunt was voted Trustee for the Farmers Drainage District, Sub-District No. 3.



Attorney for the Farmers Drainage District

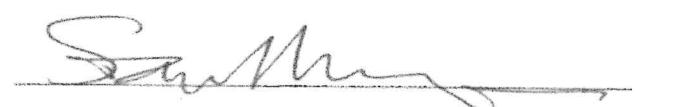
January 17, 2026

MINUTES OF THE GARRETSON DRAINAGE DISTRICT ELECTION
SUB-DISTRICT NO. 3
JANUARY 17, 2026

The Board of Trustees of the Garretson Drainage District held an election from 10:00 a.m. to 2:00 p.m. at the Sloan Library, Sloan, Iowa on Saturday, January 17, 2026 to elect one (1) Trustee for a term of three (3) years (2026, 2027, 2028) for Sub-District No. 3.

Report of the Clerk and all the ballots cast in this election are attached hereto. There were no absentee ballot.

23,051 votes were cast. Randy Hunt received 23,051 votes. There were no write-in votes. Randy Hunt was voted Trustee for the Garretson Drainage District, Sub-District No. 3.



Attorney for the Garretson Drainage District

January 17, 2026

F&g/election info/minutes of election-garretson sub 3-2026

1/14/2020 2026 AM8:25
PERRY COUNTY AUDITOR

Diane Swoboda Peterson

From: Amy Borchardt-Sick <mocodr1@mononacountyiowa.gov>
Sent: Tuesday, January 20, 2026 2:35 PM
To: Diane Swoboda Peterson
Subject: Canvass of Election
Attachments: CANVASS OF ELECTOIN 2026 SENT TO WOODBURY.pdf

CAUTION: This email originated from **OUTSIDE** of the organization. Please verify the sender and use caution if the message contains any attachments, links, or requests for information as this person may NOT be who they claim. **If you are asked for your username and password, please call WCICC and DO NOT ENTER any data.**

Good afternoon Diane,

We had the canvas of election for the drainage districts today, 01/20/2026. Can you please have your Board of Supervisors sign these? You can scan and email a copy back to me. McCandless, Sandhill-Lakeport and Little Sioux.

We may need help with the signatures since they sign and don't print.

I appreciate your help. Thank you.

Have a great day!

Amy Borchardt-Sick
Monona County Drainage Deputy
610 Iowa Ave
Onawa, IA 51040
712-433-2630
mocodr1@mononacountyiowa.gov



MCCANDLESS INTERCOUNTY
DRAINAGE DISTRICT TRUSTEE ELECTION
JANUARY 17, 2026

In testimony whereof, we have hereunto set our hands and caused this to be
attested to and sealed by the County Auditor of Monona County this 20th day of January,
2026.

Board of Supervisors,
Woodbury County, Iowa and
Ex-Officio Board of County
Canvassers

ATTEST: _____
Clerk, Board of Supervisors
Woodbury, County

Bo Toy
Tom Bawuliette
Jeff Dilley

Board of Supervisors,
Monona County, Iowa and
Ex-Officio Board of County
Canvassers

ATTEST: Reagan M. Relyea
Clerk, Board of Supervisors
Monona, County

ABSTRACT OF ELECTION

(Section 50.24, Code of Iowa, 1973, as amended)

IT IS HEREBY CERTIFIED THAT, on the 20th day of January, 2026,

2026
COPY

The undersigned Tom Brouillette, Bo Fox and Vince Phillips.

Monona County Board of Supervisors

(NAMES AND TITLE OF OFFICE OF THE CANVASSERS)

met as a Board of Canvassers, as provided by law, in the Board Room of the Monona County Courthouse in Onawa, Monona County, Iowa, and canvassed the election returns from the McCandless Inter-County Drainage District, for votes cast at the election held therein on the

17th day of January, 2026, for each office on the ballot submitted by said Drainage District, the result of said canvass being as follows:

FOR THE OFFICE OF TRUSTEE, DIV.I, McCANDLESS INTER-COUNTY DD ONE (1) to be elected)
(Number)

There were _____ ballots cast, of which

LYLE ERNST had Ten (10) votes
had _____ votes

and LYLE ERNST was elected.

FOR THE OFFICE OF _____ to be elected)
(Number)
There were _____ ballots cast, of which

had _____ votes
had _____ votes
and _____ was/were elected.

FOR THE OFFICE OF _____ to be elected)
(Number)
There were _____ ballots cast, of which

had _____ votes
had _____ votes
and _____ was/were elected.

FOR THE OFFICE OF _____ to be elected)
(Number)

There were _____ ballots cast, of which

had _____ votes

had _____ votes

and _____ was/were elected.

FOR THE OFFICE OF _____ to be elected)
(Number)

There were _____ ballots cast, of which

had _____ votes

had _____ votes

and _____ was/were elected.

FOR THE SPECIAL
PROPOSITION:

There were _____ ballots cast, of which

votes were for the proposition, and

votes were against the proposition.

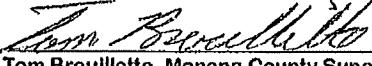
FOR THE SPECIAL
PROPOSITION:

There were _____ ballots cast, of which

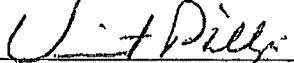
votes were for the proposition, and

votes were against the proposition.

WITNESS our signatures, this 20TH day of January, 2026.


Tom Brouillette, Monona County Supervisor


Bo Fox, Monona County Supervisor


Vince Phillips, Monona County Supervisor
(Canvassers)

ABSTRACT OF VOTES

For _____ Trustees _____ Offices

and _____ Questions

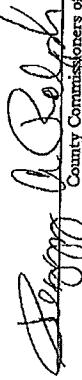
of _____ McCandless Intercounty Drainage District
COUNTY/SCHOOL/CITY

cast in the several voting precincts thereof at
the Drainage District Election held therein

January 17, 2026.

Filed in my office on this 20TH day of

January, 2026.


Jeff Rehfeld
County Commissioners of Elections

Section 5024. CANVASS BY BOARD OF
SUPERVISORS. The county board of supervisors shall
meet at nine o' clock on the morning of the first Monday
after the day of each election to which this chapter is
applicable, unless the law authorizing the election specifies
another date for the canvass, and shall open and canvass the
tally lists. The board shall prepare abstracts stating, in
words written at length, the number of votes cast in the
county, or in that portion of the county in which the
election was held, for each office or on each question on the
ballot for the election. The abstract shall further indicate
the name of each person, who received votes for each office
on the ballot, and the number of votes each person
named received for that office, and the number of
votes for and against each question submitted to
the voters at the election.

The County Board of Supervisors shall
canvass the vote for County Board of Education and
Area Vocational Schools or Area Community
Colleges on the last Monday in September. (See
Sections 273.7 and 280A.15.)

CERTIFICATE OF ELECTION

JAN 20 2026

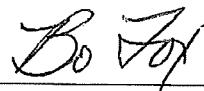
Section 50.29, Code of Iowa

COPY

STATE OF IOWA, MONONA COUNTY, ss.

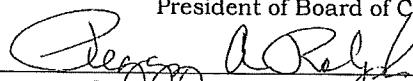
At an election holden in said County on the 17TH of January, A.D., 2026, **LYLE ERNST**
was elected to the office of **Trustee, Division I, McCandless Inter-County Drainage District**,
for the term of Three (3) years from the 24th day of January, A.D., 2026, *

and until his successor is elected and qualified.



President of Board of Canvassers

Witness



County Commissioner of Elections (Clerk)

*If elected to fill a vacancy, modify above and insert: "for the residue of
the term ending on the 26 day of JANUARY, A.D., 2029,"

LITTLE SIOUX INTERCOUNTY
DRAINAGE DISTRICT TRUSTEE ELECTION
JANUARY 17, 2026

In testimony whereof, we have hereunto set our hands and caused this to be
attested to and sealed by the County Auditor of Monona County this 20th day of January,
2026.

Board of Supervisors,
Woodbury County, Iowa and
Ex-Officio Board of County
Canvassers

Bob J.
Tom Boenellette
U. J. Dilley

Board of Supervisors,
Monona County, Iowa and
Ex-Officio Board of County
Canvassers

ATTEST: *Peggy A. Ralph*
Clerk, Board of Supervisors
Monona County

ATTEST: _____
Clerk, Board of Supervisors
Woodbury County

Board of Supervisors,
Harrison County, Iowa and
Ex-Officio Board of County
Canvassers

ATTEST: _____
Clerk, Board of Supervisors
Harrison County

ABSTRACT OF ELECTION

COPY

JAN 20 2020

DEPUTY CLERK
MONONA COUNTY, IOWA

(Section 50.24, Code of Iowa, 1973, as amended)

IT IS HEREBY CERTIFIED THAT, on the 20TH day of January, 2026,

The undersigned Tom Brouillette, Bo Fox and Vince Phillips,

Monona County Board of Supervisors

(NAMES AND TITLE OF OFFICE OF THE CANVASSERS)

met as a Board of Canvassers, as provided by law, in the Board Room of the Monona County Courthouse in Onawa, Monona County, Iowa, and canvassed the election returns from the Little Sioux Inter-County Drainage District, for votes cast at the election held therein on the 17TH day of January, 2026, for each office on the ballot submitted by said Drainage District, the result of said canvass being as follows:

FOR THE OFFICE OF TRUSTEE, DIV. I, LITTLE SIOUX INTERCOUNTY DD ONE (1) to be elected)
(Number)

There were _____ ballots cast, of which

TIM HODGSON had Thirty Four (34) votes

had _____ votes

and TIM HODGSON was elected.

FOR THE OFFICE OF _____ to be elected)
(Number)

There were _____ ballots cast, of which

had _____ votes

had _____ votes

and _____ was/were elected.

FOR THE OFFICE OF _____ to be elected)
(Number)

There were _____ ballots cast, of which

had _____ votes

had _____ votes

and _____ was/were elected.

FOR THE OFFICE OF _____ to be elected)
(Number)

There were _____ ballots cast, of which

had _____ votes

had _____ votes

and _____ was/were elected.

FOR THE OFFICE OF _____ to be elected)

(Number) _____ ballots cast, of which

There were _____ had _____ votes
had _____ votes
and _____ was/were elected.

FOR THE OFFICE OF _____ to be elected)

(Number) _____ ballots cast, of which

There were _____ had _____ votes
had _____ votes
and _____ was/were elected.

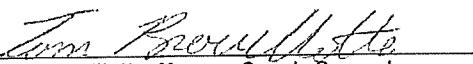
FOR THE SPECIAL PROPOSITION: _____

There were _____ ballots cast, of which
_____ votes were for the proposition, and
_____ votes were against the proposition.

FOR THE SPECIAL PROPOSITION: _____

There were _____ ballots cast, of which
_____ votes were for the proposition, and
_____ votes were against the proposition.

WITNESS our signatures, this 20TH day of January, 2026.


Tom Brouillette, Monona County Supervisor



Bo Fox, Monona County Supervisor


Vince Phillips, Monona County Supervisor
(Canvassers)

ABSTRACT OF VOTES

For _____ Trustee _____ Offices

and _____ Questions

of _____ Little Sioux Drainage District _____

cast in the several voting precincts there-of at

the Drainage District _____ Election held therein

January 17, 2026.

Filed in my office on this 20th day of
January, 2026.


County Commissioners of Elections

Section 50.24. CANVASS BY BOARD OF
SUPERVISORS. The county board of supervisors shall
meet at nine o' clock on the morning of the first Monday
after the day of each election to which this chapter is
applicable, unless the law authorizing the election specifies
another date for the canvass, and shall open and canvass the
tally lists. The board shall prepare abstracts stating, in
words written at length, the number of votes cast in the
county, or in that portion of the county in which the
election was held, for each office or on each question on the
ballot for the election. The abstract shall further indicate
the name of each person who received votes for each office
on the ballot, and the number of votes each person
named received for that office, and the number of
votes for and against each question submitted to
the voters at the election.

The County Board of Supervisors shall
canvas the vote for County Board of Education and
Area Vocational Schools or Area Community
Colleges on the last Monday in September. (See
Sections 973.7 and 980A.15.)

CERTIFICATE OF ELECTION

Section 50.29, Code of Iowa

COPY

JAN 20 2026

STATE OF IOWA, MONONA COUNTY, ss.

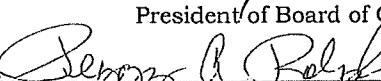
At an election held in said County on the 17th day of January, A.D., 2026, **TIM HODGSON** was elected to the office of **Trustee, Division I, Little Sioux Inter-County Drainage District**, for the term of Three (3) years from the 24th day of January, A.D., 2026*

and until his successor is elected and qualified.



President of Board of Canvassers

Witness



County Commissioner of Elections (Clerk)

*If elected to fill a vacancy, modify above and insert: "for the residue of the term ending on the 26 day of JANUARY, A.D., 2029,"

SANDHILL-LAKEPORT
DRAINAGE DISTRICT TRUSTEE ELECTION
JANUARY 17, 2026

In testimony whereof, we have hereunto set our hands and caused this to be
attested to and sealed by the County Auditor of Monona County this 20th day of January,
2026.

Board of Supervisors,
Woodbury County, Iowa and
Ex-Officio Board of County
Canvassers

ATTEST: _____

Clerk, Board of Supervisors
Woodbury County

Bo Fox
Tom Bremmelt
U + Dilly

Board of Supervisors,
Monona County, Iowa and
Ex-Officio Board of County
Canvassers

ATTEST:

Denny A. Reily
Clerk, Board of Supervisors
Monona County

ABSTRACT OF ELECTION**COPY**

(Section 50.24, Code of Iowa, 1973, as amended)

IT IS HEREBY CERTIFIED THAT, on the 20TH day of January, 2026,
The undersigned Tom Brouillette, Bo Fox and Vince Phillips

Monona County Board of Supervisors Jan 20 2026

(NAMES AND TITLE OF OFFICE OF THE CANVASSERS)

met as a Board of Canvassers, as provided by law, in the Board Room of the Monona County Courthouse in Onawa, Monona County, Iowa, and canvassed the election returns from the Sandhill-Lakeport Drainage District, for votes cast at the election held therein on the 17TH day of January, 2026, for each office on the ballot submitted by said Drainage District, the result of said canvass being as follows:

FOR THE OFFICE OF TRUSTEE, DIV .I, SANDHILL-LAKEPORT D.D. ONE (1) to be elected)

There were _____ (Number) ballots cast, of which

CLINT SMALL had Nine (9) votes

had _____ votes

CLINT SMALL was elected.

FOR THE OFFICE OF _____ to be elected)

There were _____ (Number) ballots cast, of which

had _____ votes

had _____ votes

and _____ was/were elected.

FOR THE OFFICE OF _____ to be elected)

There were _____ (Number) ballots cast, of which

had _____ votes

had _____ votes

and _____ was/were elected.

FOR THE OFFICE OF _____ to be elected)

There were _____ (Number) ballots cast, of which

had _____ votes

had _____ votes

and _____ was/were elected.

FOR THE OFFICE OF _____ to be elected)
(Number)

There were _____ ballots cast, of which

_____ had _____ votes

_____ had _____ votes

and _____ was/were elected.

FOR THE OFFICE OF _____ to be elected)
(Number)

There were _____ ballots cast, of which

_____ had _____ votes

_____ had _____ votes

and _____ was/were elected.

FOR THE SPECIAL PROPOSITION:

There were _____ ballots cast, of which

_____ votes were for the proposition, and

_____ votes were against the proposition.

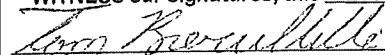
FOR THE SPECIAL PROPOSITION:

There were _____ ballots cast, of which

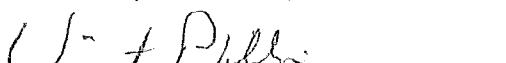
_____ votes were for the proposition, and

_____ votes were against the proposition.

WITNESS our signatures, this 20TH day of January, 2026.


Tom Brouillette, Monona County Supervisor


Bo Fox, Monona County Supervisor


Vince Phillips, Monona County Supervisor
(Canvassers)

ABSTRACT OF VOTES

For _____ Trustee _____ Offices

and _____ Questions

of Sandhill-Lakeport Drainage District
COUNTY/SCHOOL/CITY

cast in the several voting precincts there-of at
the Drainage District Election held therein
January 17, 2026.

Filed in my office on this 20th day of

January, 2026.


County Commissioners of Elections

Section 50.94. CANVASS BY BOARD OF
SUPERVISORS. The county board of supervisors shall
meet at nine o' clock on the morning of the first Monday
after the day of each election to which this chapter is
applicable, unless the law authorizing the election specifies
another date for the canvass, and shall open and canvass the
tally lists. The board shall prepare abstracts stating, in
words written at length, the number of votes cast in the
county, or in that portion of the county in which the
election was held, for each office or on each question on the
ballot for the election. The abstract shall further indicate
the name of each person who received votes for each office
on the ballot, and the number of votes each person
named received for that office, and the number of
votes for and against each question submitted to
the voters at the election.

The County Board of Supervisors shall
canvass the vote for County Board of Education and
Area Vocational Schools or Area Community
Colleges on the last Monday in September. (See
Sections 273.7 and 280A.15.)

CERTIFICATE OF ELECTION

COPY

Section 50.29, Code of Iowa

JAN 20 2026

STATE OF IOWA, MONONA COUNTY, ss.

At an election held in said County on the 17th day of January, A.D., 2026, **CLINT SMALL** was elected to the office of **Trustee, Division I, Sandhill-Lakeport Drainage District**, for the term of Three (3) years from the 24th day of January, A.D., 2026, * _____

and until his successor is elected and qualified.

Bo Fox

President of Board of Canvassers

Witness *Bo Fox*

County Commissioner of Elections (Clerk)

*If elected to fill a vacancy, modify above and insert: "for the residue of the term ending on the 26TH day of JANUARY, A.D., 2029,"

COUNTY LIBRARY

6 Cities and Woodbury County (Rural Services Basic Levy) provide allocation for the County Library Budget based on population of cities and townships.

Fund 0061

County allocation from Fund 0011

From: Ryan R. Ericson, Finance/Budget Director, Board of Supervisor's Office

RE: FY 2027 Budget Allocation

Date : January 5, 2026

**County Library Allocation
FY 2027**

<u>Cities & Townships</u>	<u>2020 Population</u>	<u>Per Cent</u>	<u>FY 2027 Allocations</u>
Bronson	294	2.45	8,570
Danbury	320	2.67	9,328
Hornick	255	2.12	7,433
Lawton	943	7.86	27,488
Moville	1,687	14.05	49,175
Pierson	<u>337</u>	<u>2.81</u>	<u>9,823</u>
Subtotal	3,836	31.96	111,817
Woodbury Townships	<u>8,168</u>	<u>68.04</u>	<u>238,091</u>
Total to be allocated	<u><u>12,004</u></u>	<u><u>100.00</u></u>	<u><u>349,908</u></u>
Total Budget Request	349,908		

Woodbury County Library



825 Main Street – Box 625

Moville, IA 51039

712-873-3322

January 5, 2026

Michelle Skaff
Woodbury County Auditor
Woodbury County Courthouse
620 Douglas St. – Room 103
Sioux City, IA, 51101

The following are figures that were finalized by the Woodbury County Library Board of Trustees at the November 19, 2025 Woodbury County Library Board Public Budget Hearing meeting. These figures represent the budget for the Woodbury County Library's Fiscal Year 2027.

Fund	10002	Department Head	54,448
0061	10003	Wage Plan Emp. Full-time	79,036
	10100	Wage Plan Emp. Part-time	66,225
Account	11000	FICA County Contribution	14,846
33	11100	IPERS County Contribution	23,664
	11300	Employee Hospitalization	26,907
	11701	Life Insurance	115
	11702	Dental	1,126
	11703	LTD Insurance	560
Dept.	1220*	Temporary Non Tax	0
6400	25000	Gas and Oil	2,280
	26000	Stationary/Forms/General Office Supplies	2,369
	26100	Books and Magazines	32,400
	39901	Program Service	0
	40000	Advertisement	180
	41200	Postage and Mailing	720
	41300	Mileage	1,200
	41400	Telephone Expense	4,020
	42200	School of Instruction	1,500
	43000	Natural and LP Gas	720
	43100	Electric Light and Power	14,700
	43200	Water /Sewer/Garbage	552
	44000	Motor Vehicle Maintenance/Repairs	1,020
	44400	Equipment Maintenance/Repairs	600
	44100	Building Maintenance/Repairs	0
	45000	Building Rent	19,220
	46200	Bookmobile/Liability/Property Insurance	0
	6105*	Buildings (Cap. Improvement)	0
	63500	Motor Vehicle Purchase	0
	63600	Office Equipment & Furniture	<u>1,500</u>

\$349,908 Total Asking for FY2027

Thank you for your service to the Woodbury County Library. We appreciate your continued assistance. Please call if you have questions (721-873-3322). Polly Meissner, Library Board President (605-670-0572). Carol Nelson, Library Board Financial Secretary (712-540-2836).

Sincerely,
Donna Chapman
Donna M. Chapman
Library Director

Cc: Karen James
Ryan Ericson

Woodbury County Library	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Department Head (Director)	38,800	39,300	40,300	42,718	48,464	58,657	54,448
Wage Plan Employee (F.T.)	26,000	26,000	29,000	57,540	51,074	74,910	79,036
Wage Plan Employee (P.T.)	77,500	77,500	67,000	50,000	50,472	57,964	66,225
FICA County Contribution	7,939	8,600	10,222	12,600	12,600	14,237	14,846
IPERS County Contribution	9,267	10,700	12,812	15,812	13,000	17,428	23,664
Employee Hospitalization	7,000	14,000	16,000	18,000	19,000	25,265	26,907
Life Ins.	190	100	100	120	100	115	115
Dental	800	800	800	800	900	1,057	1,126
LTD	400	400	400	400	450	528	560
Temporary Non Tax	-	-	-	-	-	-	-
Gas and Oil	1,800	1,800	1,800	2,250	2,250	2,280	2,280
Office Supplies	2,000	2,300	2,300	2,000	2,300	2,369	2,369
Books and Magazines	36,000	36,000	36,000	36,000	36,000	37,800	32,400
Program Service Fee	-	-	-	-	-	-	-
Publications, Notices, Advertising	-	-	-	300	300	180	180
Postage and Mailing	750	750	750	750	750	720	720
Mileage	1,350	1,350	1,350	1,350	2,000	1,200	1,200
Telephone Expense	3,300	3,300	3,600	4,000	4,000	4,020	4,020
Employee Training/Staff Expenses	-	-	-	-	1,500	1,500	1,500
Natural and LP Gas	700	750	750	900	2,000	720	720
Electric Light and Power	7,250	7,250	9,500	9,800	9,800	10,260	14,700
Water and Garbage	380	380	380	380	380	300	552
Repair & Maint. - Vehicle	500	600	1,000	1,500	1,500	1,020	1,020
Equipment Maintenance	300	400	400	400	400	600	600
Building Maintenance	-	-	-	-	-	-	-
Buildings Rent	12,000	12,000	14,400	14,400	14,400	14,420	19,220
Bookmobile Insurance	2,500	-	-	-	-	-	-
Buildings (Cap. Improvement)	-	-	-	-	-	-	-
Motor Vehicle Purchase	-	-	-	-	-	-	-
Office Equipment & Furniture	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Total	238,226	245,780	250,364	273,520	275,140	329,050	349,908

Budget Comparison Report

Account Number	Function: 0113 - LONG-TERM DEBT/CAPITAL LOAN FY 2017 CIP Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		% (Decrease)
					Parent Budget	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
					2025-2026 Budget Director	2026-2027 Budget Director	0.00	0.00	
<u>0061-01-0113-000-52000</u>	INTEREST PAYMENTS - GENER.	431.04	0.00	0.00	0.00	0.00	0.00	0.00%	
	Total Expense:	431.04	0.00	0.00	0.00	0.00	0.00	0.00%	
	Total Function: 0113 - LONG-TERM DEBT/CAPITAL LOAN FY 2	431.04	0.00	0.00	0.00	0.00	0.00	0.00%	

Budget Comparison Report

Account Number	Function: 6400 - COUNTY ENVIRONMENT & EDUC/COUNTY LIBRARY	Revenue	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1		Comparison 1 to Parent Budget %	
						Parent Budget			
						2025-2026 Budget Director	2026-2027 Budget Director		
<u>0061-1-33-6400-25930</u>	REIMBURSE. - OTHER ENTITY	87,688.46	47,516.62	49,658.01	88,223.00	111,817.00	23,594.00	26.74%	
<u>0061-4-33-6400-81000</u>	DONATIONS	4,500.00	545.00	5,110.00	0.00	0.00	0.00	0.00%	
<u>0061-4-33-6400-84900</u>	MISCELLANEOUS	0.00	5,843.07	0.00	0.00	0.00	0.00	0.00%	
	Total Revenue:	92,188.46	53,904.69	54,768.01	88,223.00	111,817.00	23,594.00	26.74%	
	Expense								
<u>0061-33-6400-000-10002</u>	DEPARTMENT HEADS	47,287.29	50,486.74	28,764.86	55,347.00	54,448.00	-899.00	-1.62%	
<u>0061-33-6400-000-10003</u>	WAGE PLAN EMPLOYEES	61,829.09	60,752.83	25,782.80	74,910.00	79,036.00	4,126.00	5.51%	
<u>0061-33-6400-000-10100</u>	WAGE PLAN EMP. PART TIME	32,900.76	43,997.44	25,232.43	57,964.00	66,225.00	8,261.00	14.25%	
<u>0061-33-6400-000-10400</u>	OVERTIME	0.00	0.00	78.80	0.00	0.00	0.00	0.00%	
<u>0061-33-6400-000-11000</u>	FICA - CNTY CONTRIBUTION	9,811.78	11,579.26	5,950.12	13,991.00	14,846.00	855.00	6.11%	
<u>0061-33-6400-000-11100</u>	IPERS - CNTY CONTRIBUTION	13,443.19	14,244.07	7,469.36	17,399.00	23,664.00	6,265.00	36.01%	
<u>0061-33-6400-000-11300</u>	EMPLOYEE HOSPITALIZATION	22,730.02	23,065.85	10,788.89	25,265.00	26,907.00	1,642.00	6.50%	
<u>0061-33-6400-000-11701</u>	LIFE INSURANCE	115.20	115.20	57.60	115.00	115.00	0.00	0.00%	
<u>0061-33-6400-000-11702</u>	DENTAL INSURANCE	1,057.32	1,057.32	499.29	1,057.00	1,126.00	69.00	6.53%	
<u>0061-33-6400-000-11703</u>	LTD INSURANCE	561.03	568.61	279.06	528.00	560.00	32.00	6.06%	
<u>0061-33-6400-000-25000</u>	GAS & OIL	1,322.89	1,382.87	760.87	2,280.00	2,280.00	0.00	0.00%	
<u>0061-33-6400-000-26000</u>	STATIONARY/FORMS/GENERA	2,159.44	1,985.59	2,073.45	2,369.00	2,369.00	0.00	0.00%	
<u>0061-33-6400-000-26100</u>	MAGAZINES & BOOKS	36,128.65	35,080.45	19,365.74	36,000.00	32,400.00	-3,600.00	-10.00%	
<u>0061-33-6400-000-40000</u>	Publications, Notices & Advert	561.00	595.87	31.20	180.00	180.00	0.00	0.00%	
<u>0061-33-6400-000-41200</u>	POSTAGE & MAILING	582.71	533.07	389.60	720.00	720.00	0.00	0.00%	
<u>0061-33-6400-000-41300</u>	EMPLOYEE MILEAGE	1,037.95	1,211.49	542.50	1,200.00	1,200.00	0.00	0.00%	
<u>0061-33-6400-000-41400</u>	TELEPHONE EXPENSE	3,074.54	3,453.24	2,019.10	4,020.00	4,020.00	0.00	0.00%	
<u>0061-33-6400-000-42200</u>	SCHOOL OF INSTRUCTION	0.00	0.00	760.00	1,500.00	1,500.00	0.00	0.00%	
<u>0061-33-6400-000-43000</u>	NATURAL & LP GAS	671.74	648.88	676.85	720.00	720.00	0.00	0.00%	
<u>0061-33-6400-000-43100</u>	ELECTRIC LIGHT & POWER	9,634.41	9,618.45	9,517.60	10,260.00	14,700.00	4,440.00	43.27%	
<u>0061-33-6400-000-43200</u>	WATER & SEWER	389.63	396.05	206.94	552.00	552.00	0.00	0.00%	
<u>0061-33-6400-000-44000</u>	REPAIR & MAINTENANCE: VEH	92.50	0.00	235.05	1,020.00	1,020.00	0.00	0.00%	
<u>0061-33-6400-000-44400</u>	REPAIR & MAINTENANCE: EQL	863.00	64.20	0.00	600.00	600.00	0.00	0.00%	
<u>0061-33-6400-000-45000</u>	RENTALS: BUILDINGS	2,400.00	14,400.00	14,400.00	19,220.00	19,220.00	0.00	0.00%	
<u>0061-33-6400-000-62400</u>	Permanent Landscaping	0.00	6,377.40	0.00	0.00	0.00	0.00	0.00%	
<u>0061-33-6400-000-63600</u>	MACHINERY & EQUIPMENT: O	28,384.06	1,296.20	0.00	1,500.00	1,500.00	0.00	0.00%	
	Total Expense:	277,038.20	282,911.08	155,882.11	328,717.00	349,908.00	21,191.00	6.45%	
	Total Function: 6400 - COUNTY ENVIRONMENT & EDUC/COU	-184,849.74	-229,006.39	-101,114.10	-240,494.00	-238,091.00	2,403.00	-1.00%	

Budget Comparison Report

Account Number	Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION	Revenue	AUDITORS TRANSFERS: OTHER	Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity	Comparison 1		Comparison 1 to Parent Budget %
							2023-2024	2025-2026	
							Total Activity	Budget	
<u>0061-0-01-9001-90400</u>	AUDITORS TRANSFERS: OTHER		186,114.00	93,608.00	93,930.00	187,859.00	238,091.00	50,232.00	26.74%
Total Revenue:									
			186,114.00	93,608.00	93,930.00	187,859.00	238,091.00	50,232.00	26.74%
Total Function: 9001 - POLICY & ADMINISTRATION/BOARD A									
Total Fund: 0061 - COUNTY LIBRARY:			-10,735.74	-135,398.39	-7,184.10	-52,635.00	0.00	52,635.00	-100.00%
Report Total:			-10,735.74	-135,398.39	-7,184.10	-52,635.00	0.00	52,635.00	-100.00%

Budget Comparison Report**Fund Summary**

Fund	0061 - COUNTY LIBRARY	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Parent Budget		Comparison 1 to Parent Budget	% Increase / (Decrease)
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
					0.00	0.00	52,635.00	
		-10,735.74	-135,398.39	-7,184.10	-52,635.00	0.00	52,635.00	-100.00%
	Report Total:	-10,735.74	-135,398.39	-7,184.10	-52,635.00	0.00	52,635.00	-100.00%

CIVIL SERVICE

FUND 0001

-9031-

½ of 1% of the Sworn Deputy

Wages for FY 24/25

Mandated by IA Code



Account Number

Fund: 0001 - GENERAL BASIC

Function: 9031 - POLICY & ADMINISTRATION/CIVIL SERVICE

Expense

[0001-01-9031-000-26000](#)

STATIONARY/FORMS/GENERA

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget		Comparison 1 Budget	Comparison 1 to Parent Budget	% (Decrease)
				2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)		

Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Per email from Lisa Wilson	0.00	0.00	5,176.00				
<u>0001-01-9031-000-41200</u>	POSTAGE & MAILING	39.25	0.00	32.46	0.00	0.00	0.00	0.00%
<u>0001-01-9031-000-42601</u>	PROFESSIONAL SERVICES	400.00	352.18	226.39	4,000.00	8,000.00	4,000.00	100.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Per email from Lisa Wilson	0.00	0.00	8,000.00				
<u>0001-01-9031-000-44901</u>	CONTRACTUAL SERVICES	6,230.64	5,754.72	3,524.78	7,000.00	5,176.00	-1,824.00	-26.06%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Per email from Lisa Wilson	0.00	0.00	5,176.00				
Total Expense:	6,825.39	6,613.43	3,783.63	15,365.00	18,352.00	2,987.00	19.44%	
Total Function: 9031 - POLICY & ADMINISTRATION/CIVIL SER	6,825.39	6,613.43	3,783.63	15,365.00	18,352.00	2,987.00	19.44%	
Total Fund: 0001 - GENERAL BASIC:	6,825.39	6,613.43	3,783.63	15,365.00	18,352.00	2,987.00	19.44%	
Report Total:	6,825.39	6,613.43	3,783.63	15,365.00	18,352.00	2,987.00	19.44%	

Budget Comparison Report**Fund Summary**

Fund	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1		Comparison 1 to Parent Budget %
				Parent Budget	Budget	
				2025-2026 Budget Director	2026-2027 Budget Director	
0001 - GENERAL BASIC	6,825.39	6,613.43	3,783.63	15,365.00	18,352.00	2,987.00 19.44%
Report Total:	6,825.39	6,613.43	3,783.63	15,365.00	18,352.00	2,987.00 19.44%

Budget Worksheet**For Fiscal: 2025-2026 Period Ending: 06/30/2026****Defined Budgets**

	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity
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Function: 9031 - POLICY & ADMINISTRATION/CIVIL SERVICE

<u>0001-01-9031-000-26000</u>	STATIONARY/FORMS/GENERAL	200.00	155.50	4,735.00	506.53	4,365.00	0.00
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5176.

<u>0001-01-9031-000-41200</u>	POSTAGE & MAILING	200.00	39.25	0.00	0.00	0.00	0.00
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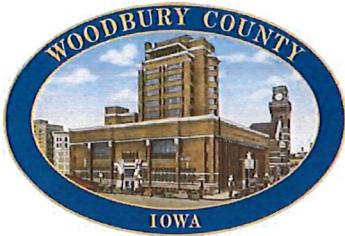
<u>0001-01-9031-000-42601</u>	PROFESSIONAL SERVICES	300.00	400.00	5,000.00	352.18	4,000.00	126.39
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8000.

<u>0001-01-9031-000-44901</u>	CONTRACTUAL SERVICES	14,525.00	6,230.64	5,000.00	5,754.72	7,000.00	2,517.70
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5176.

Function: 9031 - POLICY & ADMINISTRATION/CIVIL SERVICE Total:	15,225.00	6,825.39	14,735.00	6,613.43	15,365.00	2,644.09
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IMPROVEMENT REQUEST

Secondary Roads Clerk II reclassified to Clerk III

Department/Division Title:

Woodbury County Secondary Roads

Request:

Approve the reclassification of the existing Clerk II position to a Clerk III within the Woodbury County Secondary Roads Department to provide advanced clerical, administrative, and financial support necessary to manage increased workload, complexity, and compliance requirements. Simultaneously, the vacated Clerk II position will not be refilled.

Justification:

The Secondary Roads Department has experienced sustained growth in administrative and financial responsibilities per State and Federal requirements, including payroll processing support, equipment and inventory tracking, budget preparation, reporting, equipment warranty tracking, and coordination with multiple county offices, vendors, and the public. These duties require a higher level of independent judgment, accuracy, and accountability than a Clerk II classification provides.

The Clerk III position is also essential to lead the department's transition to an electronic timecard and equipment lifecycle tracking system. Responsibilities will include vendor/program selection, implementation, and staff training. Until a suitable system is in place, this position will convert existing paper records into Excel for accurate recordkeeping and analysis. This ensures continuity, accuracy, and improved operational efficiency for a department responsible for significant infrastructure assets and expenditures.

Duty / Responsibility	Clerk II	Clerk III
Phone & public inquiries	Answers calls and directs as needed	Serves as primary point of contact; interprets policies, resolves issues independently, refers complex matters
Payroll support	Assists with processing payroll and reviewing accruals	Independently processes payroll, verifies data, resolves discrepancies, and coordinates with other offices
File & record maintenance	Maintains files and periodic reports	Maintains, audits, and organizes complex files and financial records; ensures accuracy and compliance
Equipment tracking	Prepares annual hours/speedometer readings	Collects, analyzes, and maintains detailed equipment records, including costs, maintenance, and lifecycle tracking
Budget & expenditure reporting	Collects data for reports and budgets	Prepares, analyzes, and compiles financial data for budget planning and reporting
Special projects	Performs assigned tasks	Leads projects, including implementation of electronic timecard and equipment tracking system; trains staff on new processes
Compliance & policies	Performs duties as assigned	Exercises independent judgment to ensure compliance with county policies, procurement regulations, and financial procedures
Attendance & accountability	Required	Required; accountable for accuracy, timely completion, and continuity of departmental operations

Financial Impact:

The estimated annual financial impact of reclassifying the Clerk II position to a Clerk III is approximately \$9,814 per year, including salary and benefits. Funding will be supported through existing Secondary Roads revenues and efficiencies associated with improved administrative oversight and financial accuracy.

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0020-20-7010-212-10007	Full Time Salary	\$45,583.00	New Position
0020-20-7010-212-11000	FICA	\$5,365.00	Benefit
0020-20-7010-212-11100	IPERS	\$7,031.00	Benefit
0020-20-7010-212-11300	Group Health Insurance	\$18,259.00	Benefit
0020-20-7010-212-11701	Life Insurance	\$36.00	Benefit
0020-20-7010-212-11702	Dental Insurance	\$332.00	Benefit
0020-20-7010-212-11703	LTD Insurance	\$258.00	Benefit
Total		\$76,864.00	

Submitted by: Laura Sievers, P.E., Woodbury County Engineer



IMPROVEMENT REQUEST

Secondary Roads Senior Engineering Technician

Department/Division Title:

Woodbury County Secondary Roads

Request:

Approve the creation of a Senior Engineering Technician position within the Woodbury County Secondary Roads Department to provide leadership, mentorship, and advanced project oversight. This position would be filled by promoting one of the existing Certified Engineering Technician II staff, while the other position remains at the current level.

Justification: The Secondary Roads Department currently has two Certified Engineering Technician II staff performing inspections, testing, and project documentation. With increasing project complexity, workload, and compliance requirements, there is a need for a designated leadership role to: provide technical guidance and mentorship to staff, ensuring consistent adherence to Federal, State, and local regulations. Oversee quality control and review of project inspections and documentation. Serve as the lead point of contact for contractor compliance and project coordination. Assist the County Engineer in managing multiple concurrent construction projects efficiently. Establishing this leadership position will enhance efficiency, accuracy, and oversight on critical infrastructure projects, reduce risk of non-compliance, and support succession planning within the department.

Category	Certified Engineering Technician II	Senior Engineering Technician
Project Oversight	Performs inspections and tests under direction of County Engineer or designee	Leads and coordinates inspections, ensures compliance across multiple projects, reviews work of other technicians
Decision-Making	Follows established plans and specifications	Makes independent judgments on complex field issues, recommends solutions to the County Engineer
Technical Knowledge	Knowledge of Iowa DOT I.M.'s, construction materials, survey methods	Advanced knowledge of project specifications, materials testing, and compliance requirements; stays current on evolving regulations and standards
Mentorship & Training	N/A	Provides training, guidance, and mentorship to other technicians
Documentation & Reporting	Prepares daily reports, field books, and Iowa DOT forms	Reviews and validates reports, ensures accuracy, and manages project documentation quality
Contractor Interaction	Observes and reports contractor compliance	Serves as lead contact for contractors, addresses non-compliance, and provides direction in the field
Leadership & Communication	Communicates effectively with team	Facilitates communication across the department between engineering and maintenance, provides leadership on projects, and supports County Engineer in strategic decisions
Problem Solving	Solves routine technical issues	Identifies and resolves complex issues, anticipates potential problems, and develops solutions proactively

Financial Impact:

The estimated annual financial impact of reclassifying one of the Certified Engineering Technician II positions to a Senior Engineering Technician is approximately \$13,956 per year, including salary and benefits. Funding will be supported through existing Secondary Roads revenues and efficiencies associated with improved administrative oversight and financial accuracy.

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0020-20-7010-212-10007	Full Time Salary	\$80,932.00	New Position
0020-20-7010-212-11000	FICA	\$8,695.00	Benefit
0020-20-7010-212-11100	IPERS	\$11,395.00	Benefit
0020-20-7010-212-11300	Group Health Insurance	\$29,590.00	Benefit
0020-20-7010-212-11701	Life Insurance	\$58.00	Benefit
0020-20-7010-212-11702	Dental Insurance	\$538.00	Benefit
0020-20-7010-212-11703	LTD Insurance	\$418.00	Benefit
	Total	\$131,628.00	

Submitted by: Laura Sievers, P.E., Woodbury County Engineer

SECONDARY ROADS

Roadside

Management

Fund 0011

-6010-



Budget Comparison Report

Account Detail

Account Number	Fund: 0011 - RURAL BASIC Function: 6010 - ENVIRONMENTAL QUALITY/ROADSIDE MANAGEMENT Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		% Increase / (Decrease)					
					Parent Budget		2025-2026 Budget Director	2026-2027 Budget Director						
					2025-2026 Budget Director	2026-2027 Budget Director								
Account Number														
<u>0011-24-6010-000-10004</u>														
Budget Detail														
Budget Code														
Budget Director														
Imported from PB Budget Code: 2% Projected														
50,476.87														
51,438.70														
29,203.93														
52,790.61														
53,841.95														
1,051.34														
1.99%														
<u>0011-24-6010-000-10400</u>														
Budget Detail														
Budget Code														
Imported from PB Budget Code: 2% Projected														
647.16														
135.14														
873.04														
0.00														
0.00														
0.00														
76.75														
0.00%														
<u>0011-24-6010-000-11000</u>														
Budget Detail														
Budget Code														
Imported from PB Budget Code: 2% Projected														
3,756.87														
3,789.01														
2,197.53														
3,878.99														
3,955.74														
76.75														
1.98%														
<u>0011-24-6010-000-11100</u>														
Budget Detail														
Budget Code														
Imported from PB Budget Code: 2% Projected														
4,826.45														
4,869.00														
2,839.27														
4,983.44														
5,082.68														
99.24														
1.99%														
<u>0011-24-6010-000-11300</u>														
Budget Detail														
Budget Code														
Imported from PB Budget Code: 2% Projected														
0.00														
0.00														
5,082.68														
<u>0011-24-6010-000-11701</u>														
Budget Detail														
Budget Code														
Imported from PB Budget Code: 2% Projected														
29.08														
29.09														
16.97														
28.80														
28.80														
0.00														
0.00%														
<u>0011-24-6010-000-11702</u>														
Budget Detail														
Budget Code														
Imported from PB Budget Code: 2% Projected														
264.58														
264.47														
154.28														
264.33														
264.33														
0.00														
0.00%														
<u>0011-24-6010-000-11703</u>														
Budget Detail														
Budget Code														
Imported from PB Budget Code: 2% Projected														
261.82														
263.87														
90.58														
206.55														
206.55														
0.00														
0.00%														

Budget Comparison Report

Account Number	Budget Detail	Budget Code	Budget Director	Description	Units	Price	Amount	Comparison 1		Comparison 1	
								Parent Budget		to Parent Budget	
					2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	%
				Imported from PB Budget Code: 2% Projects	0.00	0.00	206.55				
<u>0011-24-6010-000-20200</u>	CHEMICALS & GASES-HERBICII			25,000.21	25,031.40	8,983.80	28,000.00	30,000.00	2,000.00	7.14%	
<u>0011-24-6010-000-40000</u>	OFFICIAL PUBL. & LEGALS			158.22	197.60	0.00	200.00	200.00	0.00	0.00%	
<u>0011-24-6010-000-41300</u>	EMPLOYEE MILEAGE			253.26	0.00	0.00	200.00	200.00	0.00	0.00%	
<u>0011-24-6010-000-41301</u>	TRAVEL EXPENSES			369.58	394.95	0.00	300.00	300.00	0.00	0.00%	
<u>0011-24-6010-000-41400</u>	TELEPHONE EXPENSE			0.00	0.00	0.00	100.00	20.00	-80.00	-80.00%	
<u>0011-24-6010-000-42200</u>	SCHOOL OF INSTRUCTION			227.00	227.00	227.00	250.00	300.00	50.00	20.00%	
<u>0011-24-6010-000-42601</u>	PROFESSIONAL SERVICES			0.00	0.00	0.00	100.00	100.00	0.00	0.00%	
<u>0011-24-6010-000-44000</u>	REPAIR & MAINTENANCE: VEH			2,414.74	4,150.14	8,189.60	7,500.00	2,500.00	-5,000.00	-66.67%	
<u>0011-24-6010-000-44400</u>	REPAIR & MAINTENANCE: EQL			344.06	0.00	153.00	3,000.00	2,500.00	-500.00	-16.67%	
	Total Expense:			102,698.68	104,730.49	61,325.98	116,283.54	112,730.59	-3,552.95	-3.06%	
	Total Function: 6010 - ENVIRONMENTAL QUALITY/ROADSIDE			102,698.68	104,730.49	61,325.98	116,283.54	112,730.59	-3,552.95	-3.06%	
	Total Fund: 0011 - RURAL BASIC:			102,698.68	104,730.49	61,325.98	116,283.54	112,730.59	-3,552.95	-3.06%	
Fund: 1500 - COUNTY BLDGS. & PROP. CIP											
Function: 6010 - ENVIRONMENTAL QUALITY/ROADSIDE MANAGEMENT											
	Expense										
<u>1500-24-6010-000-63000</u>	EQUIPMENT & EQUIPMENT OI			0.00	0.00	0.00	0.00	84,415.00	84,415.00	0.00%	
	Budget Detail										
	Budget Code										
	Budget Director			2026 Work Truck Chassis 4x4	0.00	0.00	76,420.00				
	Budget Director			Crysteel Flatbed and equipment hook up	0.00	0.00	7,995.00				
	Total Expense:			0.00	0.00	0.00	0.00	84,415.00	84,415.00	0.00%	
	Total Function: 6010 - ENVIRONMENTAL QUALITY/ROADSIDE			0.00	0.00	0.00	0.00	84,415.00	84,415.00	0.00%	
	Total Fund: 1500 - COUNTY BLDGS. & PROP. CIP:			0.00	0.00	0.00	0.00	84,415.00	84,415.00	0.00%	
	Report Total:			102,698.68	104,730.49	61,325.98	116,283.54	197,145.59	80,862.05	69.54%	

Budget Comparison Report

Fund Summary

Fund	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget		Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)		
0011 - RURAL BASIC	102,698.68	104,730.49	61,325.98	116,283.54	112,730.59	-3,552.95	-3.06%	
1500 - COUNTY BLDGS. & PROP. CIP	0.00	0.00	0.00	0.00	84,415.00	84,415.00	0.00%	
Report Total:	102,698.68	104,730.49	61,325.98	116,283.54	197,145.59	80,862.05	69.54%	

SECONDARY ROADS

Fund 0020

Row Labels	FY 2027	FY 2026	Diff	% of FY26
Revenue	(11,790,074)	(12,893,594)	1,103,520	-8.6%
Expense	14,216,371	14,436,116	(219,745)	-1.5%
Grand Total	2,426,297	1,542,522	883,775	57.3%

Type	Revenue			
Rev Func Group	FY 2027	FY 2026	Diff	% of FY26
1300 - Voter Approved Local Option Taxes	(2,828,000)	(2,600,000)	(228,000)	8.8%
2000 - State Shared Revenues	(6,977,541)	(6,244,797)	(732,744)	11.7%
2300 - State\Federal Pass-Thru Revenues	-	(1,400,000)	1,400,000	-100.0%
2600 - State Grants	(63,533)	(757,797)	694,264	-91.6%
3000 - Licenses & Permits	(45,000)	(45,000)	-	0.0%
8000 - Miscellaneous	(76,000)	(46,000)	(30,000)	65.2%
9040 - From Other Budgetary Funds	(1,800,000)	(1,800,000)	-	0.0%
Grand Total	(11,790,074)	(12,893,594)	1,103,520	-8.6%

Type	Expense			
Function Group	FY 2027	FY 2026	Diff	% of FY26
0200 - Roadway Construction	1,193,000	2,425,000	(1,232,000)	-50.8%
0300 - Transfers	300,000	300,000	-	0.0%
7000 - Administration	24,800	23,200	1,600	6.9%
7010 - Engineering	1,359,021	1,439,019	(79,998)	-5.6%
7100 - Bridges & Culverts	265,000	315,000	(50,000)	-15.9%
7110 - Roads	5,430,249	5,796,897	(366,648)	-6.3%
7120 - Snow & Ice Control	500	-	500	#DIV/0!
7130 - Traffic Controls	280,000	295,000	(15,000)	-5.1%
7140 - Road Clearing	-	-	-	#DIV/0!
7200 - New Equipment	3,115,041	1,584,000	1,531,041	96.7%
7210 - Equipment Operations	1,842,000	1,981,000	(139,000)	-7.0%
7220 - Tools, Materials & Supplies	199,000	151,000	48,000	31.8%
7230 - Real Estate & Buildings	207,760	126,000	81,760	64.9%
9030 - Other Policy & Administration	-	-	-	#DIV/0!
Grand Total	14,216,371	14,436,116	(219,745)	-1.5%

Type	Expense
Fund Group	Secondary Roads
Object1	1
Fund	0020

Object	Name	FY 2027	FY 2026	Diff	% of FY26
10002	DEPARTMENT HEADS	178,602.12	171,865.80	6,736.32	3.9%
10003	WAGE PLAN EMPLOYEES	85,930.06	83,597.91	2,332.15	2.8%
10004	SUPERVISORY	670,857.97	662,706.95	8,151.02	1.2%
10007	ORGANIZED EMPLOYEES	2,828,915.54	2,782,742.59	46,172.95	1.7%
10100	WAGE PLAN EMP. PART TIME	-	26,964.68	(26,964.68)	-100.0%
10101	TEMPORARY EMPLOYEES	168,470.34	172,095.14	(3,624.80)	-2.1%
10200	LONGEVITY COMPENSATION	5,279.04	5,015.14	263.90	5.3%
10400	OVERTIME	136,050.00	125,700.01	10,349.99	8.2%
10401	GUARANTEED OVERTIME	139,000.00	139,000.00	-	0.0%
11000	FICA - CNTY CONTRIBUTION	308,317.46	307,188.91	1,128.55	0.4%
11100	IPERS - CNTY CONTRIBUTION	381,813.57	377,372.85	4,440.72	1.2%
11300	EMPLOYEE HOSPITALIZATION	1,135,039.62	902,027.34	233,012.28	25.8%
11701	LIFE INSURANCE	2,083.20	2,083.20	0.00	0.0%
11702	DENTAL INSURANCE	19,119.87	19,119.87	0.00	0.0%
11703	LTD INSURANCE	14,891.35	14,935.38	(44.03)	-0.3%
Grand Total		6,074,370.14	5,792,415.77	281,954.37	4.9%

Type	Expense
Fund Group	Secondary Roads
Object1	(Multiple Items)
Fund	0020

Name	FY 2027	FY 2026	Diff	% of FY26
EQUIPMENT & EQUIPMENT OPERATIONS: NEW EQUIPMENT	3,115,040.60	1,584,000.00	1,531,040.60	96.7%
CONSTRUCTION: BRIDGES	1,221,000.00	2,500,000.00	(1,279,000.00)	-51.2%
EQUIPMENT & EQUIPMENT OPERATIONS: DIESEL	850,000.00	850,000.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: PARTS	300,000.00	350,000.00	(50,000.00)	-14.3%
AUDITORS TRANSFERS	300,000.00	300,000.00	-	0.0%
ROADWAY MAINT: SURFACE MAINT - GRANULAR	225,000.00	750,000.00	(525,000.00)	-70.0%
Pipe Culverts: Bridges	200,000.00	200,000.00	-	0.0%
TRAVEL SERVICES & CONTROL: PAVEMENT MARKINGS	180,000.00	150,000.00	30,000.00	20.0%
EQUIPMENT & EQUIPMENT OPERATIONS: TIRES & TUBES	160,000.00	160,000.00	-	0.0%
REAL ESTATE & BUILDINGS: BUILDING	150,560.00	80,000.00	70,560.00	88.2%
ROADWAY MAINT: SURFACE MAINT - HOT MIX ASPHALT	150,000.00	150,000.00	-	0.0%
ENGINEERING: OUTSIDE ENGINEERING- CONSULTANT FEES	120,000.00	95,000.00	25,000.00	26.3%
EQUIPMENT & EQUIPMENT OPERATIONS: BLADES	100,000.00	100,000.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: OUTSIDE SERVICES	100,000.00	190,000.00	(90,000.00)	-47.4%
TRAVEL SERVICES & CONTROL: TRAFFIC CONTROL- SIGNS	100,000.00	145,000.00	(45,000.00)	-31.0%
TOOLS, MATERIALS & SUPPLIES: CALCIUM CHLORIDE	75,000.00	75,000.00	-	0.0%
ENGINEERING: BRIDGE INSPECTION : OUTSIDE ENGINEER	65,000.00	70,000.00	(5,000.00)	-7.1%
EQUIPMENT & EQUIPMENT OPERATIONS: GASOLINE	65,000.00	65,000.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: FILTERS	50,000.00	48,000.00	2,000.00	4.2%
EQUIPMENT & EQUIPMENT OPERATIONS: OIL	50,000.00	50,000.00	-	0.0%
ROADWAY MAINT: SURFACE MAINT - PORTLAND CEMENT	50,000.00	100,000.00	(50,000.00)	-50.0%
REAL ESTATE & BUILDINGS: GROUNDS	48,000.00	40,000.00	8,000.00	20.0%
TOOLS, MATERIALS & SUPPLIES: SHOP TOOLS	40,000.00	5,000.00	35,000.00	700.0%
ROADWAY MAINT: MAINT OF CITY FARM TO MARKET	26,000.00	30,000.00	(4,000.00)	-13.3%
TOOLS, MATERIALS & SUPPLIES: FUEL/HEATING	25,000.00	35,000.00	(10,000.00)	-28.6%
TOOLS, MATERIALS & SUPPLIES: SALT	25,000.00	35,000.00	(10,000.00)	-28.6%
TOOLS, MATERIALS & SUPPLIES: ELECTRICITY	25,000.00	25,000.00	-	0.0%
TOOLS, MATERIALS & SUPPLIES: LUMBER	22,000.00	1,000.00	21,000.00	2100.0%
CONSTRUCTION: RIGHT-OF-WAY- LAND	20,000.00	10,000.00	10,000.00	100.0%
EQUIPMENT & EQUIPMENT OPERATIONS: RADIOS	20,000.00	20,000.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: SAFETY	20,000.00	20,000.00	-	0.0%
Box Culverts: Bridges	15,000.00	15,000.00	-	0.0%
TOOLS, MATERIALS & SUPPLIES: SEED/FERTILIZER	15,000.00	15,000.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: SUNDRY	14,000.00	14,000.00	-	0.0%
ENGINEERING: EQUIPMENT	12,000.00	12,000.00	-	0.0%
TOOLS, MATERIALS & SUPPLIES: CELLPHONE EXPENSE	12,000.00	11,000.00	1,000.00	9.1%
TELEPHONE EXPENSE	12,000.00	11,000.00	1,000.00	9.1%
WATER & SEWER: TOOLS, MATERIALS & SUPPLIES	12,000.00	11,000.00	1,000.00	9.1%
TOOLS, MATERIALS & SUPPLIES: HERBICIDES	10,000.00	15,000.00	(5,000.00)	-33.3%
ENGINEERING: OUTSIDE ENGINEERING - COMPUTER FEES	10,000.00	14,000.00	(4,000.00)	-28.6%
ENGINEERING: SUBSISTENCE- SCHOOLS & FEES	9,500.00	11,000.00	(1,500.00)	-13.6%
REAL ESTATE & BUILDINGS: DRAINAGE ASSESSMENTS	9,200.00	6,000.00	3,200.00	53.3%
ENGINEERING: OUTSIDE ENGINEERING - BRIDGE SOUNDING	9,000.00	9,000.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: BATTERIES	8,000.00	8,000.00	-	0.0%
ROADWAY MAINT: ROADSIDE MAINT- DITCH CLEANING	8,000.00	8,000.00	-	0.0%
ADMIN: OFFICE- MACHINES & FIXTURES	7,500.00	7,500.00	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: TIRE CHAINS	7,000.00	7,000.00	-	0.0%
ENGINEERING: SUBSISTENCE -MEALS & LODGING	6,000.00	8,000.00	(2,000.00)	-25.0%
ADMIN: OFFICE - SUPPLIES	5,500.00	4,000.00	1,500.00	37.5%
ENGINEERING: SUBSISTENCE - MILEAGE	5,400.00	4,500.00	900.00	20.0%
ROADWAY MAINT: SURFACE MAINT - DUST PALLIATIVE	5,000.00	150,000.00	(145,000.00)	-96.7%
EQUIPMENT & EQUIPMENT OPERATIONS: GREASE	5,000.00	2,000.00	3,000.00	150.0%
EQUIPMENT & EQUIPMENT OPERATIONS: ANTI-FREEZE	5,000.00	2,500.00	2,500.00	100.0%
ADMIN: OFFICE- COMPUTER SERVICES	5,000.00	5,000.00	-	0.0%
TOOLS, MATERIALS & SUPPLIES: BOLTS	4,000.00	-	4,000.00	#DIV/0!
ENGINEERING: SUBSISTENCE-MISCELLANEOUS	4,000.00	1,000.00	3,000.00	300.0%
TOOLS, MATERIALS & SUPPLIES: WELDING SUPPLIES	3,000.00	2,000.00	1,000.00	50.0%
OUTSIDE ENGINEERING - MATERIAL TESTING & INSPECTION	3,000.00	3,000.00	-	0.0%
ADMIN: SUBSISTENCE- MEALS & LODGING	2,500.00	2,500.00	-	0.0%
ROADWAY MAINT: ROADSIDE MAINT- TILE LINES	2,500.00	5,000.00	(2,500.00)	-50.0%
ADMIN: SUBSISTENCE- SCHOOLS & FEES	2,500.00	2,000.00	500.00	25.0%
EQUIPMENT & EQUIPMENT OPERATIONS: OTHER	2,000.00	1,500.00	500.00	33.3%
TOOLS, MATERIALS & SUPPLIES: PAINT	2,000.00	-	2,000.00	#DIV/0!
TOOLS, MATERIALS & SUPPLIES: HAND TOOLS	2,000.00	2,000.00	-	0.0%
ADMIN: OFFICE - PUBLICATIONS	1,000.00	1,000.00	-	0.0%
ENGINEERING: SUPPLIES	1,000.00	5,000.00	(4,000.00)	-80.0%
ROADWAY MAINT: ROADSIDE MAINT- EROSION CONTROL	1,000.00	10,000.00	(9,000.00)	-90.0%
TOOLS, MATERIALS & SUPPLIES: OUTSIDE TOOL REPAIR	1,000.00	1,000.00	-	0.0%
CONSTRUCTION: RIGHT-OF-WAY- DAMAGES	1,000.00	10,000.00	(9,000.00)	-90.0%
CONSTRUCTION: RIGHT-OF-WAY- FENCE	1,000.00	5,000.00	(4,000.00)	-80.0%
ROADWAY MAINT: ROADSIDE MAINT- ENTRANCES	1,000.00	2,000.00	(1,000.00)	-50.0%
ADMIN: OFFICE- POSTAGE	800.00	1,200.00	(400.00)	-33.3%
ENGINEERING: OUTSIDE ENGINEERING - OUTSIDE PRINT	500.00	500.00	-	0.0%
ENGINEERING: OUTSIDE ENGINEERING - OTHER	500.00	500.00	-	0.0%
Snow Fence	500.00	-	500.00	#DIV/0!
ROADWAY MAINT: ROADSIDE MAINT- MISCELLANEOUS	500.00	5,000.00	(4,500.00)	-90.0%
Grand Total	8,142,000.60	8,643,700.00	(501,699.40)	-5.8%



Account Number

Fund: 0020 - SECONDARY ROADS

Function: 0200 - CAPITAL PROJECTS

Revenue

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		% (Decrease)
					Parent Budget		2025-2026 Budget Director	2026-2027 Budget Director	
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)		
Revenue									
<u>0020-2-20-0200-26710</u>	TRANSFER OF JURISDICTIONAL	61,113.92	61,188.58	32,331.09	60,729.00	63,533.00	2,804.00	4.62%	
	Total Revenue:	61,113.92	61,188.58	32,331.09	60,729.00	63,533.00	2,804.00	4.62%	
Expense									
<u>0020-20-0200-311-60000</u>	CONSTRUCTION: RIGHT-OF-WA	214,631.16	15,974.82	6,163.80	10,000.00	20,000.00	10,000.00	100.00%	
<u>0020-20-0200-312-60012</u>	CONSTRUCTION: RIGHT-OF-WA	300.00	0.00	500.00	5,000.00	1,000.00	-4,000.00	-80.00%	
<u>0020-20-0200-313-60013</u>	CONSTRUCTION: RIGHT-OF-WA	0.00	0.00	180.91	10,000.00	1,000.00	-9,000.00	-90.00%	
<u>0020-20-0200-318-60018</u>	CONSTRUCTION: RIGHT-OF-WA	0.00	420.00	0.00	0.00	0.00	0.00	0.00%	
<u>0020-20-0200-320-62000</u>	CONSTRUCTION: BRIDGES	786,979.04	1,179,368.39	991,439.52	2,400,000.00	1,171,000.00	-1,229,000.00	-51.21%	
<u>0020-20-0200-331-44800</u>	CONSTRUCTION: CULVERTS- PIF	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
<u>0020-20-0200-332-44800</u>	CONSTRUCTION: CULVERTS- BO	3,500.00	14,963.60	371,328.56	0.00	0.00	0.00	0.00%	
<u>0020-20-0200-352-44800</u>	CONST: ROADWAY CONSTRUC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
<u>0020-20-0200-367-44800</u>	CONSTRUCTION: SURFACES- PC	0.00	72,257.53	0.00	0.00	0.00	0.00	0.00%	
	Total Expense:	1,005,410.20	1,282,984.34	1,369,612.79	2,425,000.00	1,193,000.00	-1,232,000.00	-50.80%	
Total Function: 0200 - CAPITAL PROJECTS:									
		-944,296.28	-1,221,795.76	-1,337,281.70	-2,364,271.00	-1,129,467.00	1,234,804.00	-52.23%	

Budget Comparison Report

Account Number	Function: 0300 - OPERATING TRANSFERS Expense	AUDITORS TRANSFERS	Total Activity	2023-2024	2024-2025	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		%
							Parent Budget		2025-2026	2026-2027	
							Budget	Director	Budget	Director	
<u>0020-01-0300-000-81400</u>				300,000.00	300,000.00	150,000.00	300,000.00	300,000.00	0.00	0.00%	
			Total Expense:	300,000.00	300,000.00	150,000.00	300,000.00	300,000.00	0.00	0.00%	
			Total Function: 0300 - OPERATING TRANSFERS:	300,000.00	300,000.00	150,000.00	300,000.00	300,000.00	0.00	0.00%	

Budget Comparison Report

Account Number	Function: 7000 - SEC. ROADS ADMIN - OFFICE EXPENSE Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		%
					Parent Budget		2025-2026 Budget Director	2026-2027 Budget Director	
					2025-2026 Budget Director	2026-2027 Budget Director			
0020-20-7000-122-44400	ADMIN: OFFICE- MACHINES &	1,692.21	2,585.97	6,162.13	7,500.00	7,500.00	0.00	0.00%	
0020-20-7000-123-41200	ADMIN: OFFICE- POSTAGE	645.26	732.60	193.61	1,200.00	800.00	-400.00	-33.33%	
0020-20-7000-124-26000	ADMIN: OFFICE - SUPPLIES	8,420.82	5,732.05	3,537.70	4,000.00	5,500.00	1,500.00	37.50%	
0020-20-7000-125-40000	ADMIN: OFFICE - PUBLICATION	374.26	410.27	185.24	1,000.00	1,000.00	0.00	0.00%	
0020-20-7000-127-42100	ADMIN: OFFICE- COMPUTERS	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%	
Total Expense:		11,132.55	9,460.89	10,078.68	18,700.00	19,800.00	1,100.00	5.88%	
Total Function: 7000 - SEC. ROADS ADMIN - OFFICE EXPENSE:									

Budget Comparison Report

Account Number	Function: 7001 - SEC. ROADS ADMIN - SUBSISTENCE Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget		2025-2026 Budget Director	2026-2027 Budget Director
					2025-2026 Budget Director	2026-2027 Budget Director	2025-2026 Budget Director	2026-2027 Budget Director
<u>0020-20-7001-132-42200</u>	ADMIN: SUBSISTENCE- SCHOO	725.00	2,195.00	800.00	2,000.00	2,500.00	500.00	25.00%
<u>0020-20-7001-133-41300</u>	ADMIN: SUBSISTENCE- MEALS	2,767.37	2,583.42	568.81	2,500.00	2,500.00	0.00	0.00%
	Total Expense:	3,492.37	4,778.42	1,368.81	4,500.00	5,000.00	500.00	11.11%
	Total Function: 7001 - SEC. ROADS ADMIN - SUBSISTENCE:	3,492.37	4,778.42	1,368.81	4,500.00	5,000.00	500.00	11.11%

Budget Comparison Report

Account Number	Function: 7010 - SEC. ROADS ADMIN & ENGIN./SALARIES							Comparison 1	Comparison 1
		2023-2024		2024-2025		2025-2026		Parent Budget	to Parent Budget
		Total Activity	Total Activity	YTD Activity	Through Jun	2025-2026	2026-2027	Budget Director	%
Revenue									
0020-1-20-7010-35000	TRIP PERMITS	45,833.40	51,923.28	24,198.57		45,000.00	45,000.00	0.00	0.00%
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Oversized Load	0.00	0.00	-45,000.00					
0020-1-20-7010-83300	SECONDARY ROAD MATERIALS	46,642.33	75,884.37	23,927.94		20,000.00	55,000.00	35,000.00	175.00%
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Used Materials	0.00	0.00	-55,000.00					
0020-2-20-7010-20000	ROAD USE TAX	6,928,484.81	7,055,159.77	3,832,147.86		6,244,797.00	6,977,541.00	732,744.00	11.73%
0020-3-20-7010-23070	State Pass Thru - SWAP or BR	0.00	0.00	0.00		1,400,000.00	0.00	-1,400,000.00	-100.00%
0020-3-20-7010-26740	S.R. TIME 21	0.00	0.00	0.00		697,068.00	0.00	-697,068.00	-100.00%
0020-4-20-7010-13200	LOCAL OPTION SALES AND SEF	2,854,101.41	2,911,065.06	1,163,719.75		2,600,000.00	2,828,000.00	228,000.00	8.77%
0020-4-20-7010-84600	STATE SALES & USE TAX REFUI	0.00	0.00	0.00		5,000.00	0.00	-5,000.00	-100.00%
0020-4-20-7010-84701	IPERS 6 Mo Reimbursement	0.00	0.00	1.17		0.00	0.00	0.00	0.00%
0020-4-20-7010-84900	MISCELLANEOUS	78,767.12	213,940.77	475,753.01		21,000.00	21,000.00	0.00	0.00%
Total Revenue:		9,953,829.07	10,307,973.25	5,519,748.30		11,032,865.00	9,926,541.00	-1,106,324.00	-10.03%
Expense									
0020-20-7010-000-10004	SUPERVISORY	78,187.04	85,813.81	50,014.43		202,119.60	96,398.91	-105,720.69	-52.31%
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Imported from PB Budget Code: 2% Projected	0.00	0.00	96,398.91					
0020-20-7010-000-10101	TEMPORARY EMPLOYEES	12,328.65	19,681.44	10,038.04		56,360.28	54,720.00	-1,640.28	-2.91%
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Imported from PB Budget Code: 2% Projected	0.00	0.00	54,720.00					
0020-20-7010-000-10400	OVERTIME	99.38	90.19	730.14		500.00	1,000.00	500.00	100.00%
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Imported from PB Budget Code: 2% Projected	0.00	0.00	1,000.00					
0020-20-7010-000-11000	FICA - CNTY CONTRIBUTION	6,863.08	8,016.82	4,604.82		19,425.37	11,557.80	-7,867.57	-40.50%
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Imported from PB Budget Code: 2% Projected	0.00	0.00	11,557.80					

Budget Comparison Report

Account Number	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget		2025-2026 Budget Director	2026-2027 Budget Director
					Units	Price		
<u>0020-20-7010-000-11100</u>	IPERS - CNTY CONTRIBUTION	7,380.80	8,100.79	4,721.33	19,127.29	9,194.46	-9,932.83	-51.93%
Budget Detail								
Budget Code	Description							
Budget Director	Imported from PB Budget Code: 2% Projected	0.00	0.00		9,194.46			
<u>0020-20-7010-000-11300</u>	EMPLOYEE HOSPITALIZATION	7,819.06	7,861.47	4,988.29	27,369.60	9,453.60	-17,916.00	-65.46%
Budget Detail								
Budget Code	Description							
Budget Director	Imported from PB Budget Code: 2% Projected	0.00	0.00		9,453.60			
<u>0020-20-7010-000-11701</u>	LIFE INSURANCE	38.40	38.40	22.40	76.80	38.40	-38.40	-50.00%
Budget Detail								
Budget Code	Description							
Budget Director	Imported from PB Budget Code: 2% Projected	0.00	0.00		38.40			
<u>0020-20-7010-000-11702</u>	DENTAL INSURANCE	352.44	352.44	205.59	704.88	352.44	-352.44	-50.00%
Budget Detail								
Budget Code	Description							
Budget Director	Imported from PB Budget Code: 2% Projected	0.00	0.00		352.44			
<u>0020-20-7010-000-11703</u>	LTD INSURANCE	398.71	301.12	77.58	550.80	275.40	-275.40	-50.00%
Budget Detail								
Budget Code	Description							
Budget Director	Imported from PB Budget Code: 2% Projected	0.00	0.00		275.40			
<u>0020-20-7010-111-10002</u>	DEPARTMENT HEADS	165,947.84	234,030.19	108,361.00	171,865.80	178,602.12	6,736.32	3.92%
Budget Detail								
Budget Code	Description							
Budget Director	Imported from PB Budget Code: 2% Projected	0.00	0.00		178,602.12			
<u>0020-20-7010-111-11000</u>	FICA - CNTY CONTRIBUTION	12,309.62	17,543.43	8,145.41	12,911.14	13,357.31	446.17	3.46%
Budget Detail								
Budget Code	Description							
Budget Director	Imported from PB Budget Code: 2% Projected	0.00	0.00		13,357.31			
<u>0020-20-7010-111-11100</u>	IPERS - CNTY CONTRIBUTION	15,665.59	22,027.84	9,757.26	16,224.13	16,860.04	635.91	3.92%
Budget Detail								
Budget Code	Description							
Budget Director	Imported from PB Budget Code: 2% Projected	0.00	0.00		16,860.04			
<u>0020-20-7010-111-11300</u>	EMPLOYEE HOSPITALIZATION	18,493.92	24,760.06	12,311.30	19,067.76	28,750.08	9,682.32	50.78%

Budget Comparison Report

Account Number	Budget Detail	Budget Code	Budget Director	Description	Units	Price	Amount	Comparison 1		Comparison 1 to Parent Budget %
								Budget		
					2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)
				Imported from PB Budget Code: 2% Projected	0.00	0.00	28,750.08			
<u>0020-20-7010-111-11701</u>	LIFE INSURANCE				38.40	51.20	22.40	38.40	38.40	0.00 0.00%
				Imported from PB Budget Code: 2% Projected	0.00	0.00	38.40			
<u>0020-20-7010-111-11702</u>	DENTAL INSURANCE				352.44	469.92	205.59	352.44	352.44	0.00 0.00%
				Imported from PB Budget Code: 2% Projected	0.00	0.00	352.44			
<u>0020-20-7010-111-11703</u>	LTD INSURANCE				846.36	981.17	68.70	275.40	275.40	0.00 0.00%
				Imported from PB Budget Code: 2% Projected	0.00	0.00	275.40			
<u>0020-20-7010-113-10003</u>	WAGE PLAN EMPLOYEES				58,348.44	64,033.09	36,502.75	66,001.04	67,982.74	1,981.70 3.00%
				Imported from PB Budget Code: 2% Projected	0.00	0.00	67,982.74			
<u>0020-20-7010-113-10400</u>	OVERTIME				52.28	0.00	0.00	200.01	50.00	-150.01 -75.00%
				Imported from PB Budget Code: 2% Projected	0.00	0.00	50.00			
<u>0020-20-7010-113-11000</u>	FICA - CNTY CONTRIBUTION				4,228.04	4,656.34	2,634.60	4,819.13	4,954.35	135.22 2.81%
				Imported from PB Budget Code: 2% Projected	0.00	0.00	4,954.35			
<u>0020-20-7010-113-11100</u>	IPERS - CNTY CONTRIBUTION				5,513.03	6,044.78	3,445.93	6,249.38	6,422.29	172.91 2.77%
				Imported from PB Budget Code: 2% Projected	0.00	0.00	6,422.29			
<u>0020-20-7010-113-11300</u>	EMPLOYEE HOSPITALIZATION				18,224.48	18,586.41	11,195.67	19,307.76	17,640.72	-1,667.04 -8.63%
				Imported from PB Budget Code: 2% Projected	0.00	0.00	17,640.72			

Budget Comparison Report

Account Number	Budget Detail	Budget Code	Budget Director	Description	Imported from PB Budget Code: 2% Projected	Units	Price	Amount	Comparison 1		Comparison 1	
									Parent Budget		to Parent Budget	
									2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	%
<u>0020-20-7010-113-11701</u>	LIFE INSURANCE			38.40		38.40		22.40	38.40	38.40	0.00	0.00%
	Budget Detail											
	Budget Code											
	Budget Director											
<u>0020-20-7010-113-11702</u>	DENTAL INSURANCE			352.44		352.44		205.59	352.44	352.44	0.00	0.00%
	Budget Detail											
	Budget Code											
	Budget Director											
<u>0020-20-7010-113-11703</u>	LTD INSURANCE			297.97		326.47		131.08	275.40	275.40	0.00	0.00%
	Budget Detail											
	Budget Code											
	Budget Director											
<u>0020-20-7010-212-10004</u>	SUPERVISORY			156,975.42		105,336.07		60,280.95	108,624.77	116,186.72	7,561.95	6.96%
	Budget Detail											
	Budget Code											
	Budget Director											
<u>0020-20-7010-212-10007</u>	ORGANIZED EMPLOYEES			247,600.13		248,823.85		137,649.71	265,026.30	260,242.14	-4,784.16	-1.81%
	Budget Detail											
	Budget Code											
	Budget Director											
<u>0020-20-7010-212-10200</u>	LONGEVITY COMPENSATION			2,654.02		2,646.76		1,464.80	2,639.52	2,639.52	0.00	0.00%
	Budget Detail											
	Budget Code											
	Budget Director											
<u>0020-20-7010-212-10400</u>	OVERTIME			8,126.46		14,545.06		15,086.73	10,000.00	20,000.00	10,000.00	100.00%
	Budget Detail											
	Budget Code											
	Budget Director											
<u>0020-20-7010-212-10401</u>	GUARANTEED OVERTIME			8,027.45		8,354.64		4,761.84	9,000.00	9,000.00	0.00	0.00%

Budget Comparison Report

Account Number	Budget Detail	Budget Code	Budget Director	Description	Units	Price	Amount	Comparison 1		Comparison 1	
								Parent Budget		to Parent Budget	
					2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	%
Account Number											
<u>0020-20-7010-212-11000</u>	FICA - CNTY CONTRIBUTION	31,182.50	27,402.55	15,676.29	28,474.36	29,182.81	708.45	2.49%			
<u>0020-20-7010-212-11100</u>	IPERS - CNTY CONTRIBUTION	40,004.20	35,670.70	20,700.42	37,315.44	38,521.66	1,206.22	3.23%			
<u>0020-20-7010-212-11300</u>	EMPLOYEE HOSPITALIZATION	100,586.57	85,468.10	56,107.17	96,898.80	115,122.72	18,223.92	18.81%			
<u>0020-20-7010-212-11701</u>	LIFE INSURANCE	211.20	182.40	112.00	192.00	192.00	0.00	0.00%			
<u>0020-20-7010-212-11702</u>	DENTAL INSURANCE	1,938.42	1,674.09	1,027.95	1,762.20	1,762.20	0.00	0.00%			
<u>0020-20-7010-212-11703</u>	LTD INSURANCE	2,200.35	1,910.32	429.28	1,371.93	1,327.90	-44.03	-3.21%			
<u>0020-20-7010-213-10400</u>	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
<u>0020-20-7010-213-10401</u>	GUARANTEED OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
<u>0020-20-7010-213-11000</u>	FICA - CNTY CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
<u>0020-20-7010-213-11100</u>	IPERS - CNTY CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
Total Expense:		1,013,683.53	1,056,172.76	581,709.44	1,205,518.57	1,113,120.81	-92,397.76	-7.66%			
Total Function: 7010 - SEC. ROADS ADMIN & ENGIN./SALARIE											
		8,940,145.54	9,251,800.49	4,938,038.86	9,827,346.43	8,813,420.19	-1,013,926.24	-10.32%			

Budget Comparison Report

Account Number	Function: 7011 - SEC. ROADS ENGINEERING-EQUIPMENT & SUPPLIES	Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		%
						Parent Budget		2025-2026 Budget Director	2026-2027 Budget Director	
						2025-2026	2026-2027			
<u>0020-20-7011-221-22000</u>	ENGINEERING: EQUIPMENT		12,096.80	13,877.46	270.99	12,000.00	12,000.00	0.00	0.00%	
<u>0020-20-7011-222-22200</u>	ENGINEERING: SUPPLIES		110.90	157.50	21.16	5,000.00	1,000.00	-4,000.00	-80.00%	
<u>0020-20-7011-231-41300</u>	ENGINEERING: SUBSISTENCE -		1,157.76	1,307.41	259.00	2,000.00	2,000.00	0.00	0.00%	
<u>0020-20-7011-232-42200</u>	ENGINEERING: SUBSISTENCE -		2,265.00	750.00	0.00	2,500.00	2,500.00	0.00	0.00%	
	Total Expense:		15,630.46	16,092.37	551.15	21,500.00	17,500.00	-4,000.00	-18.60%	
	Total Function: 7011 - SEC. ROADS ENGINEERING-EQUIPMEN		15,630.46	16,092.37	551.15	21,500.00	17,500.00	-4,000.00	-18.60%	

Budget Comparison Report

Account Number	Function: 7012 - SEC. ROADS ENGINEERING - SUBSISTENCE Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		%
					Parent Budget		2025-2026 Budget Director	2026-2027 Budget Director	
					2025-2026 Budget Director	2026-2027 Budget Director			
Account Number									
<u>0020-20-7012-231-41300</u>	ENGINEERING: SUBSISTENCE -	2,444.40	2,071.64	562.80	2,500.00	3,400.00	900.00	36.00%	
<u>0020-20-7012-232-42200</u>	ENGINEERING: SUBSISTENCE -	8,296.00	6,078.32	4,655.00	8,500.00	7,000.00	-1,500.00	-17.65%	
<u>0020-20-7012-233-41300</u>	ENGINEERING: SUBSISTENCE -	7,687.50	5,568.47	4,497.06	8,000.00	6,000.00	-2,000.00	-25.00%	
<u>0020-20-7012-234-49900</u>	ENGINEERING: SUBSISTENCE -	585.52	4,267.28	2,852.45	1,000.00	4,000.00	3,000.00	300.00%	
	Total Expense:	19,013.42	17,985.71	12,567.31	20,000.00	20,400.00	400.00	2.00%	
Total Function: 7012 - SEC. ROADS ENGINEERING - SUBSISTEN									
		19,013.42	17,985.71	12,567.31	20,000.00	20,400.00	400.00	2.00%	

Budget Comparison Report

Account Number	Function: 7013 - SEC. ROADS ENGINEERING -OUTSIDE ENGINEERING	Expense	2023-2024		2024-2025		2025-2026		Comparison 1 Budget		Comparison 1 to Parent Budget	
			Total Activity	2023-2024	Total Activity	2024-2025	YTD Activity	2025-2026	Budget Director	2026-2027	Budget Director	Increase / (Decrease)
							Through Jun					
0020-20-7013-241-42300 ENGINEERING: OUTSIDE ENGI												
<u>0020-20-7013-242-42300</u>	ENGINEERING: OUTSIDE ENGI	140,787.24	38,710.99	3,739.72		75,000.00	25,000.00		-50,000.00	-66.67%		
<u>0020-20-7013-243-42300</u>	OUTSIDE ENGINEERING -MATE	12,975.12	4,656.17	3,906.08		14,000.00	10,000.00		-4,000.00	-28.57%		
<u>0020-20-7013-244-42300</u>	ENGINEERING: OUTSIDE ENGI	1,500.00	0.00	3,850.00		3,000.00	3,000.00		0.00	0.00%		
<u>0020-20-7013-246-42300</u>	ENGINEERING: OUTSIDE ENGI	16,613.00	6,350.00	11,100.00		9,000.00	9,000.00		0.00	0.00%		
<u>0020-20-7013-247-42300</u>	ENGINEERING: OUTSIDE ENGI	130.00	287.00	0.00		500.00	500.00		0.00	0.00%		
	Total Expense:	172,005.36	50,004.16	22,595.80		102,000.00	48,000.00		-54,000.00	-52.94%		
Total Function: 7013 - SEC. ROADS ENGINEERING -OUTSIDE E												
		172,005.36	50,004.16	22,595.80		102,000.00	48,000.00		-54,000.00	-52.94%		

Budget Comparison Report

Account Number	Function: 7014 - SEC. ROADS ENGINEERING - BRIDGE INSPECTION Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		%
					Parent Budget		2025-2026 Budget Director	2026-2027 Budget Director	
					2025-2026	2026-2027			
0020-20-7014-241-42300 ENGINEERING: OUTSIDE ENGI									
	ENGINEERING: OUTSIDE ENGI	76,909.71	49,151.80	65,917.83	20,000.00	95,000.00	75,000.00	375.00%	
0020-20-7014-254-42300 ENGINEERING: BRIDGE INSPEC									
	ENGINEERING: BRIDGE INSPEC	49,349.06	91,127.14	48,112.53	70,000.00	65,000.00	-5,000.00	-7.14%	
	Total Expense:	126,258.77	140,278.94	114,030.36	90,000.00	160,000.00	70,000.00	77.78%	
Total Function: 7014 - SEC. ROADS ENGINEERING - BRIDGE IN									
		126,258.77	140,278.94	114,030.36	90,000.00	160,000.00	70,000.00	77.78%	

Budget Comparison Report

Account Number	Function: 7100 - ROADWAY MAINTENANCE/BRIDGES	Expense	CONSTUCTION:BRIDGES	Total Activity	2023-2024	2024-2025	2025-2026	Comparison 1		Comparison 1 to Parent Budget %
								Parent Budget	Budget	
							YTD Activity	2025-2026 Budget	2026-2027 Director	Increase / (Decrease)
							Through Jun	Budget	Director	%
<u>0020-20-7100-420-62000</u>					103,780.24	65,720.80	0.00	100,000.00	50,000.00	-50,000.00 -50.00%
			Total Expense:		103,780.24	65,720.80	0.00	100,000.00	50,000.00	-50,000.00 -50.00%
			Total Function: 7100 - ROADWAY MAINTENANCE/BRIDGES:		103,780.24	65,720.80	0.00	100,000.00	50,000.00	-50,000.00 -50.00%

Budget Comparison Report

Account Number	Function: 7101 - ROADWAY MAINTENANCE/CULVERTS Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	%		
					Parent Budget					
					2025-2026 Budget Director	2026-2027 Budget Director				
0020-20-7101-431-62002	Pipe Culverts: Bridges	269,063.72	387,648.03	145,255.10	200,000.00	200,000.00	0.00	0.00%		
0020-20-7101-432-62001	Box Culverts: Bridges	8,970.40	0.00	0.00	15,000.00	15,000.00	0.00	0.00%		
	Total Expense:	278,034.12	387,648.03	145,255.10	215,000.00	215,000.00	0.00	0.00%		
	Total Function: 7101 - ROADWAY MAINTENANCE/CULVERTS:	278,034.12	387,648.03	145,255.10	215,000.00	215,000.00	0.00	0.00%		

Budget Comparison Report

Budget Comparison Report

Account Number	Function: 7111 - ROADWAY MAINTENANCE/SALARIES Expense	WAGE PLAN EMPLOYEES	16,825.49	17,145.23	9,734.51	Comparison 1		Comparison 1 to Parent Budget	%	
						Budget				
						2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	2025-2026 Budget Director	2026-2027 Budget Director
0020-20-7111-000-10003										
Budget Detail										
Budget Code	Description			Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Projected			0.00	0.00	17,947.32				
0020-20-7111-000-10004										
Budget Detail										
Budget Code	Description			Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Projected			0.00	0.00	458,272.34				
0020-20-7111-000-10007										
Budget Detail										
Budget Code	Description			Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Projected			0.00	0.00	2,568,673.40				
0020-20-7111-000-10100										
WAGE PLAN EMP. PART TIME		0.00	0.00	0.00	26,964.68	0.00	-26,964.68	-100.00%		
0020-20-7111-000-10101										
Budget Detail										
Budget Code	Description			Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Projected			0.00	0.00	113,750.34				
0020-20-7111-000-10200										
Budget Detail										
Budget Code	Description			Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Projected			0.00	0.00	2,639.52				
0020-20-7111-000-10400										
Budget Detail										
Budget Code	Description			Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Projected			0.00	0.00	115,000.00		0.00	0.00%	
0020-20-7111-000-10401										
Budget Detail										
Budget Code	Description			Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Projected			0.00	0.00	130,000.00		0.00	0.00%	
0020-20-7111-000-11000										
FICA - CNTY CONTRIBUTION		211,862.20	213,230.23	124,746.91	241,558.91	249,265.19	7,706.28	3.19%		

Budget Comparison Report

Account Number	Budget Detail	Budget Code	Budget Director	Description	Units	Price	Amount	Comparison 1		Comparison 1 to Parent Budget %
								Budget		
					2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)
Account Number										
<u>0020-20-7111-000-11100</u>	IPERS - CNTY CONTRIBUTION	269,865.62	270,360.99	158,780.24	298,456.61	310,815.12	12,358.51	4.14%		
Budget Detail										
<u>0020-20-7111-000-11300</u>	EMPLOYEE HOSPITALIZATION	661,953.04	662,025.39	432,297.95	739,383.42	964,072.50	224,689.08	30.39%		
Budget Detail										
<u>0020-20-7111-000-11701</u>	LIFE INSURANCE	1,660.54	1,647.71	978.23	1,737.60	1,776.00	38.40	2.21%		
Budget Detail										
<u>0020-20-7111-000-11702</u>	DENTAL INSURANCE	15,242.99	15,007.93	8,979.79	15,947.91	16,300.35	352.44	2.21%		
Budget Detail										
<u>0020-20-7111-000-11703</u>	LTD INSURANCE	14,020.01	13,953.01	5,848.51	12,461.85	12,737.25	275.40	2.21%		
Budget Detail										
Total Function: 7111 - ROADWAY MAINTENANCE/SALARIES:	Total Expense:	4,040,415.04	4,071,255.12	2,435,416.63	4,586,897.20	4,961,249.33	374,352.13	8.16%		
Total Function: 7111 - ROADWAY MAINTENANCE/SALARIES:		4,040,415.04	4,071,255.12	2,435,416.63	4,586,897.20	4,961,249.33	374,352.13	8.16%		

Budget Comparison Report

Account Number	Function: 7112 - ROADWAY MAINTENANCE/ROADSIDE MAINTENANCE Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		%
					Parent Budget		2025-2026 Budget Director	2026-2027 Budget Director	
					2025-2026	2026-2027			
Account Number									
0020-20-7112-481-44800	ROADWAY MAINT: ROADSIDE	5,834.74	8,227.90	136.49	8,000.00	8,000.00	0.00	0.00%	
0020-20-7112-483-44800	ROADWAY MAINT: ROADSIDE	5,897.73	923.29	763.66	10,000.00	1,000.00	-9,000.00	-90.00%	
0020-20-7112-484-44800	ROADWAY MAINT: ROADSIDE	0.00	0.00	0.00	2,000.00	1,000.00	-1,000.00	-50.00%	
0020-20-7112-485-44800	ROADWAY MAINT: ROADSIDE	0.00	0.00	0.00	5,000.00	2,500.00	-2,500.00	-50.00%	
0020-20-7112-489-44900	ROADWAY MAINT: ROADSIDE	0.00	0.00	0.00	5,000.00	500.00	-4,500.00	-90.00%	
Total Expense:		11,732.47	9,151.19	900.15	30,000.00	13,000.00	-17,000.00	-56.67%	
Total Function: 7112 - ROADWAY MAINTENANCE/ROADSIDE									
		11,732.47	9,151.19	900.15	30,000.00	13,000.00	-17,000.00	-56.67%	

Budget Comparison Report

Account Number	Function: 7113 - ROADWAY MAINTENANCE/SURFACE MAINTENANCE Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		% Increase / (Decrease)					
					Parent Budget	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)						
0020-20-7113-461-21200 ROADWAY MAINT: SURFACE N -22,672.64 1,149,703.02 66,297.05 750,000.00 225,000.00 -525,000.00 -70.00%														
0020-20-7113-463-21200 ROADWAY MAINT: SURFACE N 163,433.57 116,553.89 1,190.00 150,000.00 5,000.00 -145,000.00 -96.67%														
0020-20-7113-466-21000 ROADWAY MAINT: SURFACE N 343,932.65 152,752.28 37,119.30 150,000.00 150,000.00 0.00 0.00%														
0020-20-7113-467-21100 ROADWAY MAINT: SURFACE N 92,522.92 128,442.52 28,836.05 100,000.00 50,000.00 -50,000.00 -50.00%														
Total Expense:		577,216.50	1,547,451.71	133,442.40	1,150,000.00	430,000.00	-720,000.00	-62.61%						
Total Function: 7113 - ROADWAY MAINTENANCE/SURFACE M 577,216.50 1,547,451.71 133,442.40 1,150,000.00 430,000.00 -720,000.00 -62.61%														

Budget Comparison Report

Account Number	Function: 7120 - ROADWAY MAINTENANCE/SNOW & ICE REMOVAL Expense	0020-20-7120-525-21802	Snow Fence	Comparison 1		Comparison 1		%			
				Budget		to Parent Budget					
				2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)		
				0.00	565.55	0.00	0.00	500.00	500.00 0.00%		
				Total Expense:	0.00	565.55	0.00	0.00	500.00	500.00 0.00%	
				Total Function: 7120 - ROADWAY MAINTENANCE/SNOW & IC	0.00	565.55	0.00	0.00	500.00	500.00 0.00%	

Budget Comparison Report

Account Number	Function: 7130 - ROADWAY MAINTENANCE/TRAFFIC CONTROL Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		% Increase / (Decrease)
					Parent Budget	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
0020-20-7130-591-44800 TRAVEL SERVICES & CONTROL									
0020-20-7130-593-44800	TRAVEL SERVICES & CONTROL	94,803.80	101,976.55	79,383.92	145,000.00	100,000.00	-45,000.00	-31.03%	
		119,758.50	108,746.60	181,645.50	150,000.00	180,000.00	30,000.00	20.00%	
	Total Expense:	214,562.30	210,723.15	261,029.42	295,000.00	280,000.00	-15,000.00	-5.08%	
Total Function: 7130 - ROADWAY MAINTENANCE/TRAFFIC CO									
		214,562.30	210,723.15	261,029.42	295,000.00	280,000.00	-15,000.00	-5.08%	

Budget Comparison Report

Account Number	Function: 7200 - GENERAL ROADWAY EXPENSES/NEW EQUIPMENT Expense	0020-20-7200-610-63000	EQUIPMENT & EQUIPMENT OI	Total Activity	2023-2024	2024-2025	2025-2026 YTD Activity	Comparison 1 Budget		Comparison 1 to Parent Budget		%								
								2025-2026 Budget	2026-2027 Budget	Increase / (Decrease)										
								Budget Director	Budget Director											
Account Number																				
Function: 7200 - GENERAL ROADWAY EXPENSES/NEW EQUIPMENT Expense																				
0020-20-7200-610-63000	EQUIPMENT & EQUIPMENT OI				1,193,052.67	1,209,997.70	1,928,250.10	1,584,000.00	3,115,040.60	1,531,040.60	96.66%									
	Total Expense:				1,193,052.67	1,209,997.70	1,928,250.10	1,584,000.00	3,115,040.60	1,531,040.60	96.66%									
Total Function: 7200 - GENERAL ROADWAY EXPENSES/NEW E																				
					1,193,052.67	1,209,997.70	1,928,250.10	1,584,000.00	3,115,040.60	1,531,040.60	96.66%									

Budget Comparison Report

Account Number	Function: 7210 - GENERAL ROADWAY EXPENSES/EQUIPMENT REPAIRS Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		% Increase / (Decrease)
					Parent Budget		2025-2026 Budget Director	2026-2027 Budget Director	
					2025-2026 Budget Director	2026-2027 Budget Director			
Account Number									
<u>0020-20-7210-621-24100</u>	EQUIPMENT & EQUIPMENT OI	354,035.87	354,212.33	148,434.86	350,000.00	300,000.00	-50,000.00	-14.29%	
<u>0020-20-7210-623-44300</u>	EQUIPMENT & EQUIPMENT OI	222,600.70	207,996.75	69,794.35	190,000.00	100,000.00	-90,000.00	-47.37%	
<u>0020-20-7210-625-29300</u>	EQUIPMENT & EQUIPMENT OI	17,625.07	23,893.04	7,608.01	20,000.00	20,000.00	0.00	0.00%	
<u>0020-20-7210-627-44600</u>	EQUIPMENT & EQUIPMENT OI	17,093.51	19,047.70	14,791.69	20,000.00	20,000.00	0.00	0.00%	
Total Expense:		611,355.15	605,149.82	240,628.91	580,000.00	440,000.00	-140,000.00	-24.14%	
Total Function: 7210 - GENERAL ROADWAY EXPENSES/EQUIP									
		611,355.15	605,149.82	240,628.91	580,000.00	440,000.00	-140,000.00	-24.14%	

Budget Comparison Report

Account Number	Function: 7211 - GENERAL ROADWAY EXPENSES/EQUIPMENT SUPPLIES	Expense	2023-2024		2024-2025		2025-2026		Comparison 1 Budget		Comparison 1 to Parent Budget	
			Total Activity	2024-2025	Total Activity	YTD Activity	2025-2026	2026-2027	Budget Director	Budget Director	Increase / (Decrease)	%
			Through Jun									
0020-20-7211-000-70024 TOOLS, MATERIALS & SUPPLIE												
<u>0020-20-7211-631-25000</u>	EQUIPMENT & EQUIPMENT OI	65,368.48	61,127.79	31,310.90	65,000.00	65,000.00	0.00	0.00	0.00	0.00%		
<u>0020-20-7211-632-25001</u>	EQUIPMENT & EQUIPMENT OI	804,026.93	656,197.02	333,385.72	850,000.00	850,000.00	0.00	0.00	0.00	0.00%		
<u>0020-20-7211-633-25100</u>	EQUIPMENT & EQUIPMENT OI	54,610.33	56,163.48	11,987.90	50,000.00	50,000.00	0.00	0.00	0.00	0.00%		
<u>0020-20-7211-634-25100</u>	EQUIPMENT & EQUIPMENT OI	5,004.88	9,562.66	646.75	2,000.00	5,000.00	3,000.00	150.00%				
<u>0020-20-7211-635-25300</u>	EQUIPMENT & EQUIPMENT OI	210,262.76	155,092.15	83,753.75	160,000.00	160,000.00	0.00	0.00	0.00	0.00%		
<u>0020-20-7211-636-25400</u>	EQUIPMENT & EQUIPMENT OI	128,849.52	102,815.19	0.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00%		
<u>0020-20-7211-637-25400</u>	EQUIPMENT & EQUIPMENT OI	56,067.08	56,896.80	43,436.12	48,000.00	50,000.00	2,000.00	4.17%				
<u>0020-20-7211-638-25400</u>	EQUIPMENT & EQUIPMENT OI	7,203.85	8,980.55	3,497.33	8,000.00	8,000.00	0.00	0.00	0.00	0.00%		
<u>0020-20-7211-642-25301</u>	EQUIPMENT & EQUIPMENT OI	0.00	205.87	8,250.13	7,000.00	7,000.00	0.00	0.00	0.00	0.00%		
<u>0020-20-7211-643-25400</u>	EQUIPMENT & EQUIPMENT OI	2,031.83	7,455.66	111.18	2,500.00	5,000.00	2,500.00	100.00%				
<u>0020-20-7211-649-25400</u>	EQUIPMENT & EQUIPMENT OI	1,799.06	2,807.73	976.78	1,500.00	2,000.00	500.00	33.33%				
Total Expense:			1,335,224.72	1,117,304.90	517,356.56	1,294,000.00	1,302,000.00	8,000.00	0.62%			
Total Function: 7211 - GENERAL ROADWAY EXPENSES/EQUIP												
			1,335,224.72	1,117,304.90	517,356.56	1,294,000.00	1,302,000.00	8,000.00	0.62%			

Budget Comparison Report

Account Number	Function: 7212 - GENERAL ROADWAY EXPENSES/SUNDRY Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		% Increase / (Decrease)
					Parent Budget		2025-2026 Budget Director	2026-2027 Budget Director	
					2025-2026 Budget Director	2026-2027 Budget Director			
<u>0020-20-7212-650-47000</u>	EQUIPMENT & EQUIPMENT OI	14,050.34	14,237.96	10,569.42	14,000.00	14,000.00	0.00	0.00%	
<u>0020-20-7212-652-41400</u>	TELEPHONE EXPENSE	9,264.64	11,573.80	5,608.81	11,000.00	12,000.00	1,000.00	9.09%	
<u>0020-20-7212-653-43200</u>	WATER & SEWER: TOOLS, MA	11,861.33	11,174.42	6,805.75	11,000.00	12,000.00	1,000.00	9.09%	
<u>0020-20-7212-654-43100</u>	TOOLS, MATERIALS & SUPPLIE	21,974.18	20,515.07	9,623.39	25,000.00	25,000.00	0.00	0.00%	
<u>0020-20-7212-655-43000</u>	TOOLS, MATERIALS & SUPPLIE	18,901.55	23,468.71	7,982.84	35,000.00	25,000.00	-10,000.00	-28.57%	
<u>0020-20-7212-660-41401</u>	TOOLS, MATERIALS & SUPPLIE	11,521.56	10,091.61	4,184.82	11,000.00	12,000.00	1,000.00	9.09%	
Total Expense:		87,573.60	91,061.57	44,775.03	107,000.00	100,000.00	-7,000.00	-6.54%	
Total Function: 7212 - GENERAL ROADWAY EXPENSES/SUNDR		87,573.60	91,061.57	44,775.03	107,000.00	100,000.00	-7,000.00	-6.54%	

Budget Comparison Report

Account Number	Function: 7220 - GENERAL ROADWAY EXPENSES/TOOLS Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		%
					Parent Budget	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
0020-20-7220-656-29000 TOOLS, MATERIALS & SUPPLIES									
		0.00	889.51	1,586.02	2,000.00	2,000.00	0.00	0.00%	
0020-20-7220-657-29000 TOOLS, MATERIALS & SUPPLIES									
		6,741.78	13,719.55	15,315.47	5,000.00	40,000.00	35,000.00	700.00%	
0020-20-7220-658-44000 TOOLS, MATERIALS & SUPPLIES									
		0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	
Total Expense:		6,741.78	14,609.06	16,901.49	8,000.00	43,000.00	35,000.00	437.50%	
Total Function: 7220 - GENERAL ROADWAY EXPENSES/TOOLS									
		6,741.78	14,609.06	16,901.49	8,000.00	43,000.00	35,000.00	437.50%	

Budget Comparison Report

Account Number	Function: 7221 - GENERAL ROADWAY EXPENSES/MATERIALS PLD STK Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		% (Decrease)
					Parent Budget	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
0020-20-7221-661-21500	TOOLS, MATERIALS & SUPPLIES	398.42	7,331.59	0.00	1,000.00	22,000.00	21,000.00	2,100.00%	
0020-20-7221-662-21300	TOOLS, MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
	Total Expense:	398.42	7,331.59	0.00	1,000.00	22,000.00	21,000.00	2,100.00%	
	Total Function: 7221 - GENERAL ROADWAY EXPENSES/MATER	398.42	7,331.59	0.00	1,000.00	22,000.00	21,000.00	2,100.00%	

Budget Comparison Report

Account Number	Function: 7222 - GENERAL ROADWAY EXPENSES/SUPPLIES PLD STK Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		% (Decrease)
					Parent Budget	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
<u>0020-20-7222-681-21800</u>	TOOLS, MATERIALS & SUPPLIE	53,325.00	43,920.00	44,460.00	75,000.00	75,000.00	0.00	0.00%	
<u>0020-20-7222-682-21800</u>	TOOLS, MATERIALS & SUPPLIE	891.25	1,962.37	1,074.31	0.00	2,000.00	2,000.00	0.00%	
<u>0020-20-7222-683-21300</u>	TOOLS, MATERIALS & SUPPLIE	3,073.23	3,883.48	1,208.75	0.00	4,000.00	4,000.00	0.00%	
<u>0020-20-7222-685-20200</u>	TOOLS, MATERIALS & SUPPLIE	9,970.19	10,092.13	10,067.64	15,000.00	10,000.00	-5,000.00	-33.33%	
<u>0020-20-7222-686-21300</u>	TOOLS, MATERIALS & SUPPLIE	2,636.87	2,216.22	2,307.53	2,000.00	3,000.00	1,000.00	50.00%	
<u>0020-20-7222-689-21200</u>	TOOLS, MATERIALS & SUPPLIE	19,099.74	23,563.85	8,743.96	35,000.00	25,000.00	-10,000.00	-28.57%	
<u>0020-20-7222-691-20300</u>	TOOLS, MATERIALS & SUPPLIE	26,473.30	179.79	13,318.99	15,000.00	15,000.00	0.00	0.00%	
Total Expense:		115,469.58	85,817.84	81,181.18	142,000.00	134,000.00	-8,000.00	-5.63%	
Total Function: 7222 - GENERAL ROADWAY EXPENSES/SUPPLI		115,469.58	85,817.84	81,181.18	142,000.00	134,000.00	-8,000.00	-5.63%	

Budget Comparison Report

Account Number	Function: 7230 - GENERAL ROADWAY EXPENSES/DRAINAGE ASSESSMENTS	Expense	Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget		%
							Parent Budget		2025-2026 Budget Director	2026-2027 Budget Director	
							2025-2026	2026-2027			
<u>0020-20-7230-810-60100</u>	REAL ESTATE & BUILDINGS: DF			5,782.84	7,714.65	9,171.64	6,000.00	9,200.00	3,200.00	53.33%	
		Total Expense:		5,782.84	7,714.65	9,171.64	6,000.00	9,200.00	3,200.00	53.33%	
		Total Function:	7230 - GENERAL ROADWAY EXPENSES/DRAIN	5,782.84	7,714.65	9,171.64	6,000.00	9,200.00	3,200.00	53.33%	

Budget Comparison Report

Account Number	Function: 7231 - GENERAL ROADWAY EXPENSES/BUILDING Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1		Comparison 1 to Parent Budget % Increase / (Decrease)	
					Parent Budget			
					2025-2026 Budget Director	2026-2027 Budget Director		
0020-20-7231-820-61000	REAL ESTATE & BUILDINGS: BL	25,967.49	47,361.23	111,312.14	80,000.00	150,560.00	70,560.00 88.20%	
0020-20-7231-830-60000	REAL ESTATE & BUILDINGS: GF	15,228.00	34,941.68	0.00	20,000.00	36,000.00	16,000.00 80.00%	
	Total Expense:	41,195.49	82,302.91	111,312.14	100,000.00	186,560.00	86,560.00 86.56%	
Total Function: 7231 - GENERAL ROADWAY EXPENSES/BUILDING		41,195.49	82,302.91	111,312.14	100,000.00	186,560.00	86,560.00 86.56%	

Budget Comparison Report

Account Number	Function: 7232 - GENERAL ROADWAY EXPENSES/GROUNDS Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					2025-2026 Budget Director	2026-2027 Budget Director		
					Parent Budget			
<u>0020-20-7232-830-60000</u>	REAL ESTATE & BUILDINGS: GF	15,653.20	17,978.09	44,778.00	20,000.00	12,000.00	-8,000.00	-40.00%
	Total Expense:	15,653.20	17,978.09	44,778.00	20,000.00	12,000.00	-8,000.00	-40.00%
Total Function: 7232 - GENERAL ROADWAY EXPENSES/GROU		15,653.20	17,978.09	44,778.00	20,000.00	12,000.00	-8,000.00	-40.00%

Budget Comparison Report

Account Number	Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION	Revenue	0020-0-20-9001-90400	AUDITORS TRANSFERS: OTHER	1,732,500.00	1,732,000.00	900,000.00	Comparison 1		Comparison 1 to Parent Budget	%							
								2023-2024	2024-2025	2025-2026								
								Total Activity	Total Activity	YTD Activity	Budget Director							
Budget Detail																		
Budget Code																		
Budget Director																		

Budget Comparison Report

Fund Summary

Fund	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1		Comparison 1		%
				Parent Budget		Budget		
				2025-2026 Budget	2026-2027 Budget	2025-2026 Director	2026-2027 Director	Increase / (Decrease)
0020 - SECONDARY ROADS	417,146.81	-334,283.13	-1,794,027.42	-1,542,521.77	-2,426,296.74	-883,774.97	57.29%	
Report Total:	417,146.81	-334,283.13	-1,794,027.42	-1,542,521.77	-2,426,296.74	-883,774.97	57.29%	

SECONDARY ROADS

GRAVEL PROJECT

FUND 0025

Row Labels	FY 2027	FY 2026	Diff	% of FY26
Revenue	-	-	-	#DIV/0!
Expense	1,100,000	1,100,000	-	0.0%
Grand Total	1,100,000	1,100,000	-	0.0%

Type	Revenue
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Rev Func Group	FY 2027	FY 2026	Diff	% of FY26
9040 - From Other Budgetary Funds	-	-	-	#DIV/0!
9100 - Proceeds from Long-Term Debt	-	-	-	#DIV/0!
Grand Total	-	-	-	#DIV/0!

Type	Expense
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Function Group	FY 2027	FY 2026	Diff	% of FY26
0200 - Roadway Construction	1,100,000	1,100,000	-	0.0%
0300 - Transfers	-	-	-	#DIV/0!
Grand Total	1,100,000	1,100,000	-	0.0%

Type	Expense
Fund Group	Secondary Roads
Object1	(Multiple Items)
Fund	0025

Name	FY 2027	FY 2026	Diff	% of FY26
CONSTRUCTION: ROADWAY CONST- EXCAVATION & ENTRANCES	1,100,000.00	1,100,000.00	-	0.0%
CONSTRUCTION:BRIDGES	-	-	-	#DIV/0!
CONSTRUCTION: CULVERTS- PIPE CULVERTS	-	-	-	#DIV/0!
Bond Issue Costs	-	-	-	#DIV/0!
AUDITORS TRANSFERS	-	-	-	#DIV/0!
CONSTRUCTION: CULVERTS- BOX CULVERTS	-	-	-	#DIV/0!
Grand Total	1,100,000.00	1,100,000.00	-	0.0%



Woodbury County

Budget Comparison Report

Account Detail

Account Number

Fund: 0025 - Secondary roads Gravel Project

Function: 0200 - CAPITAL PROJECTS
Expense

[0025-20-0200-352-44800](#)

	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget		Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)		
CONSTRUCTION: ROADWAY CO	2,445,544.01	1,784,636.65	1,282,063.45	1,100,000.00	1,100,000.00	0.00	0.00%	
Total Expense:	2,445,544.01	1,784,636.65	1,282,063.45	1,100,000.00	1,100,000.00	0.00	0.00%	
Total Function: 0200 - CAPITAL PROJECTS:	2,445,544.01	1,784,636.65	1,282,063.45	1,100,000.00	1,100,000.00	0.00	0.00%	
Total Fund: 0025 - Secondary roads Gravel Project:	2,445,544.01	1,784,636.65	1,282,063.45	1,100,000.00	1,100,000.00	0.00	0.00%	
Report Total:	2,445,544.01	1,784,636.65	1,282,063.45	1,100,000.00	1,100,000.00	0.00	0.00%	

Fund Summary

Fund	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1		Comparison 1 to Parent Budget	%
				Parent Budget	Budget		
				2025-2026 Budget Director	2026-2027 Budget Director		
0025 - Secondary roads Gravel Project	2,445,544.01	1,784,636.65	1,282,063.45	1,100,000.00	1,100,000.00	0.00	0.00%
Report Total:	2,445,544.01	1,784,636.65	1,282,063.45	1,100,000.00	1,100,000.00	0.00	0.00%