

96
4/28/26

RESOLUTION 14,029

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

WHEREAS, the Woodbury County Compensation Board met on February 12, 2026, and made the following salary recommendations for the following elected officials for the fiscal year beginning July 1, 2026:

<u>Elected Official</u>	<u>Current Salary</u>	<u>Proposed Increase</u>	<u>Recommended Salary</u>
Auditor	\$113,832.25	4.5%	\$118,954.70
County Attorney	\$169,146.72	6.5%	\$180,141.26
Recorder	na	na	
Sheriff	\$178,110.51	7.0%	\$190,578.25
Supervisors	\$41,967.12	4.0%	\$43,645.80
Chair Stipend	\$3,500.00	\$3,500	\$7,000
Treasurer	\$113,830.25	4.5%	\$118,952.61

OPTION 1:

THEREFORE, BE IT RESOLVED that the Woodbury County Board of Supervisors adopts the salary recommendations for elected officials for the fiscal year beginning July 1, 2026 as recommended by the Woodbury County Compensation Board.


OPTION 2: (if different than compensation board recommendation)

THEREFORE, BE IT RESOLVED that the Woodbury County Board of Supervisors approves the following salary adjustments for the following elected officials for the fiscal year beginning July 1, 2026:

<u>Elected Official</u>	<u>Approved Salary</u>	<u>Approved Increase</u>
Auditor	\$117,247.22	3.0%
County Attorney	\$174,221.12	3.0%
Recorder	na	na
Sheriff	\$190,578.25	7.0%
Supervisors	\$42,386.79	1.0%
Chair stipend	\$7,000.00	\$3,500.00
Treasurer	\$117,245.16	3.0%

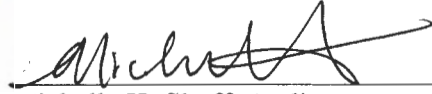
Approved this 28th day of April 2026.

WOODBURY COUNTY BOARD OF SUPERVISORS



Mark Nelson, Chairperson

ATTEST:

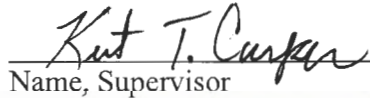


Michelle K. Skaff, Auditor

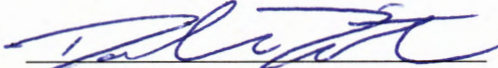
AYE:



Name, Supervisor



Name, Supervisor

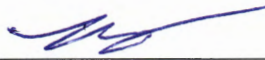


Name, Supervisor

Name, Supervisor

Name, Supervisor

NAY:



Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

Name, Supervisor

WOODBURY COUNTY AGENDA ITEM(S) REQUEST FORM

Date: 4/23/2026 Weekly Agenda Date: 4/28/2026

Elected Official / Department Head / Citizen: Ryan Ericson

Wording for Agenda Item:

a) Public Hearing on proposed Fiscal Year 2027 budget b) Approval of resolution setting elected officials' wages c) Building Services step increase to FY27 budget d) HR Director compensation increase e) Miscellaneous Review f) Adoption of Fiscal Year 2027 budget and resolution

Action Required:

Approve Ordinance

Approve Resolution

Approve Motion

Hold Public Hearing

Informational

Attachments

Set Time: 4:50

Reviewed by County Attorney's Office:

Background & Financial Impact:

The resolution sets the operation budget for the County's FY 2027

Recommendation:

Approve adoption of FY 2027 budget

Attachments:

[Attachment 1](#)

[Attachment 2](#)

[Attachment 3](#)

[Attachment 4](#)

[Attachment 5](#)

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2026 - June 30, 2027
County Name: WOODBURY COUNTY County Number: 97

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:
Meeting Date: 4/28/2026 Meeting Time: 04:50 PM Meeting Location: 620 Douglas St Board Room (Courthouse Basement)

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

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

County Website (if available)
woodburycountyiowa.gov

County Telephone Number
 (712) 279-6525

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	44,431,579	41,180,554	40,186,886	5.15
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	44,431,579	41,180,554	40,186,886	
Delinquent Property Tax Revenue	5	24,680	12,200	18,716	
Penalties, Interest & Costs on Taxes	6	267,500	260,000	445,001	
Other County Taxes/TIF Tax Revenues	7	7,964,398	7,253,139	7,395,872	3.77
Intergovernmental	8	15,754,645	17,430,023	13,251,649	
Licenses & Permits	9	73,050	66,050	85,766	
Charges for Service	10	2,974,077	2,994,930	2,900,715	
Use of Money & Property	11	631,050	1,156,800	1,950,418	
Miscellaneous	12	753,250	641,650	1,705,130	
Subtotal Revenues	13	72,874,229	70,995,346	67,940,153	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	1,200,000	1,200,000	1,200,000	
Operating Transfers In	15	11,321,499	11,290,078	13,578,347	
Proceeds of Fixed Asset Sales	16	0	0	0	
Total Revenues & Other Sources	17	85,395,728	83,485,424	82,718,500	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	30,507,944	29,121,601	25,969,426	8.39
Physical Health and Social Services	19	5,557,455	5,515,882	6,182,188	-5.19
County Environment and Education	21	4,010,965	3,590,224	3,645,834	4.89
Roads & Transportation	22	12,751,477	11,439,057	10,852,461	8.40
Government Services to Residents	23	3,099,657	2,845,313	2,741,473	6.33
Administration	24	10,576,560	9,592,405	9,484,861	5.60
Nonprogram Current	25	930,000	936,089	962,045	-1.68
Debt Service	26	7,304,697	7,370,605	7,299,422	0.04
Capital Projects	27	4,389,762	4,510,369	4,167,041	2.64
Subtotal Expenditures	28	79,128,517	74,921,545	71,304,751	
Other Financing Uses:					
Operating Transfers Out	29	11,321,499	11,290,078	14,303,347	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	90,450,016	86,211,623	85,608,098	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-5,054,288	-2,726,199	-2,889,598	
Beginning Fund Balance - July 1,	33	21,504,922	24,231,121	27,120,719	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,699,153	8,560,475	15,130,822	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	1,351,394	2,177,194	977,194	
Fund Balance - Unassigned	39	10,400,087	10,767,253	8,123,105	
Total Ending Fund Balance - June 30,	40	16,450,634	21,504,922	24,231,121	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*: 41,030,166	Urban Areas: 7.11118
Rural Only Levies*: 3,401,413	Rural Areas: 9.52405
Special District Levies*: 0	Any special district tax rates not included.
TIF Tax Revenues: 787,850	
Utility Replacement Excise Tax:	

BUDGET SUMMARY

REVENUES & OTHER FINANCING SOURCES		General	Special Revenue	TOTALS Budget 2026/2027 Capital Projects	Debt Service	Permanent	TOTALS Budget 2026/2027	TOTALS Re-Est 2025/2026	TOTALS Actual 2024/2025
1	Taxes Levied on Property	35,891,632	3,401,413		5,138,534		44,431,579	41,180,554	40,186,886
2	Less: Uncollected Delinquent Taxes - Levy Year	0	0		0		0	0	0
3	Less: Credits to Taxpayers	0	0		0		0	0	0
4	Net Current Property Taxes	35,891,632	3,401,413		5,138,534		44,431,579	41,180,554	40,186,886
5	Delinquent Property Tax Revenue	24,480	200		0		24,680	12,200	18,716
6	Penalties, Interest & Costs on Taxes	267,500					267,500	260,000	445,001
7	Other County Taxes/TIF Tax Revenues	2,799,696	4,878,389	0	286,313	0	7,964,398	7,253,139	7,395,872
8	Intergovernmental	7,700,955	8,053,690	0	0	0	15,754,645	17,430,023	13,251,649
9	Licenses & Permits	3,050	70,000	0	0	0	73,050	66,050	85,766
10	Charges for Service	2,611,005	363,072	0	0	0	2,974,077	2,900,715	2,900,715
11	Use of Money & Property	503,500	35,550	0	92,000	0	631,050	1,156,800	1,950,418
12	Miscellaneous	591,500	161,750	0	0	0	753,250	641,650	1,705,130
13	Subtotal Revenues	50,393,318	16,964,064	0	5,516,847	0	72,874,229	70,995,346	67,940,153
	Other Financing Sources:								
14	General Long-Term Debt Proceeds	0	1,200,000	0	0	0	1,200,000	1,200,000	1,200,000
15	Operating Transfers In	7,554,592	1,979,057	0	1,787,850	0	11,321,499	11,290,078	13,578,347
16	Proceeds of Fixed Asset Sales	0	0	0	0	0	0	0	0
17	Total Revenues & Other Sources	57,947,910	20,143,121	0	7,304,697	0	85,395,728	83,485,424	82,718,500
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
18	Public Safety and Legal Services	29,130,278	1,377,666			0	30,507,944	29,121,601	25,969,426
19	Physical Health and Social Services	5,557,455	0			0	5,557,455	5,515,882	6,182,188
21	County Environment and Education	2,737,377	1,273,588			0	4,010,965	3,590,224	3,645,834
22	Roads & Transportation	0	12,751,477			0	12,751,477	11,439,057	10,852,461
23	Government Services to Residents	3,091,657	8,000			0	3,099,657	2,845,313	2,741,473
24	Administration	10,347,759	228,801			0	10,576,560	9,592,405	9,484,861
25	Nonprogram Current	694,000	236,000			0	930,000	936,089	962,045
26	Debt Service	0	0		7,304,697	0	7,304,697	7,370,605	7,299,422
27	Capital Projects	0	3,189,762	1,200,000		0	4,389,762	4,510,369	4,167,041
28	Subtotal Expenditures	51,558,526	19,065,294	1,200,000	7,304,697	0	79,128,517	74,921,545	71,304,751
	Other Financing Uses:								
29	Operating Transfers Out	7,823,792	3,497,707	0	0	0	11,321,499	11,290,078	14,303,347
30	Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0	0
31	Total Expenditures & Other Uses	59,382,318	22,563,001	1,200,000	7,304,697	0	90,450,016	86,211,623	85,608,098
32	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	-1,434,408	-2,419,880	-1,200,000	0	0	-5,054,288	-2,726,199	-2,889,598
33	Beginning Fund Balance - July 1, 2026	12,024,531	6,630,696	2,551,394	298,301	0	21,504,922	24,231,121	27,120,719
34	Increase (Decrease) in Reserves (GAAP Budgeting)	0	0	0	0	0	0	0	0
35	Fund Balance - Nonspendable	0	0	0	0	0	0	0	0
36	Fund Balance - Restricted	190,036	4,210,816	0	298,301	0	4,699,153	8,560,475	15,130,822
37	Fund Balance - Committed	0	0	0	0	0	0	0	0
38	Fund Balance - Assigned	0	0	1,351,394	0	0	1,351,394	2,177,194	977,194
39	Fund Balance - Unassigned	10,400,087	0	0	0	0	10,400,087	10,767,253	8,123,105
40	Total Ending Fund Balance - June 30,	10,590,123	4,210,816	1,351,394	298,301	0	16,450,634	21,504,922	24,231,121

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

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2026 - June 30, 2027

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

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

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

Budget Basis
GAAP

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	3.81720	21,615,700	5,662,710,855	6.80
	Limitation Percentage			
	3			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2027	3.70602	22,412,155	3.69	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2026 Budget Data	2.36559	3,827,629	1,618,044,251	1.02
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2027	3.95000	6,456,464	68.68	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		6,047,499,852		5,692,142,285	
General Basic	2	22,412,155		3.70602		21,095,193
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	22,412,155				21,095,193
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	15,720,173		2.59945		14,796,439
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7					0
Debt Service (from Form 703 col. 1 Countywide total)	9	5,424,847	6,733,004,990	0.80571	6,377,647,423	5,138,534
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	43,557,175		7.11118		41,030,166
B. All Rural Services Only Levies:	13		1,634,547,888		1,409,695,953	
Rural Services Basic	14	3,943,952		2.41287		3,401,413
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	3,943,952		2.41287		3,401,413
Subtotal Countywide/All Rural Services (A + B)	21	47,501,127		9.52405		44,431,579
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	47,501,127				44,431,579

Compensation Schedule for FY 2026/2027			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	174,221		
Auditor	117,247	1	Sioux City Journal
Recorder	0	2	Sergeant Bluff Advocate
Treasurer	117,245	3	Moville Record
Sheriff	190,578	4	
Supervisors	42,387	5	
Supervisor Vice Chair, if different	0	6	
Supervisor Chair, if different	49,387		

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

[Redacted Signature]

(Board Chairperson)

[Redacted Date]

(Date)

[Redacted Signature]

(County Auditor or Budget Preparer)

[Redacted Date]

(Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

[Redacted Signature]

(County Auditor Signature of Certification)

[Redacted Date]

(Date)

REVENUES DETAIL

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025
TAXED LEVIED ON PROPERTY	1	21,095,193	14,796,439		3,401,413	0		0		5,138,534		44,431,579	41,180,554	40,186,886
Less: Uncoll: Del. Taxes Levy Year	2											0	0	0
Less: Credits to Taxpayers	3											0	0	0
1000 Net Current Property Taxes	4	21,095,193	14,796,439		3,401,413	0		0		5,138,534		44,431,579	41,180,554	40,186,886
1010 Delinq. Property Tax Revenue	5	12,240	12,240		200							24,680	12,200	18,716
11XX Penalties, Int, & Costs on Taxes	6	267,500										267,500	260,000	445,001
OTHER COUNTY TAXES/TIF REVENUES														
12XX Other County Taxes	7	22,000	12,000									34,000	34,000	56,852
13XX Voter Approved Local Option Taxes	8											3,548,000	3,225,000	3,638,831
14XX Gambling Taxes	9			525,000								525,000	500,000	530,397
15XX TIF Tax Revenues	10						787,850					787,850	786,850	0
16XX Utility Tax Replacement Excise Taxes	11	1,316,962	923,734		542,539	0		0		286,313		3,069,548	2,707,289	3,169,792
17XX Taxes Collected for Other Governments	11B											0	0	0
Subtotal	12	1,338,962	935,734	525,000	542,539	0	2,828,000	1,507,850	0	286,313	0	7,964,398	7,253,139	7,395,872
INTERGOVERNMENTAL REVENUE														
20XX State Shared Revenues	13	5,000						6,977,541				6,982,541	6,272,797	7,058,191
21XX State Replacements Against Levied Taxes	14											0	893,751	1,108,667
22XX Other State Tax Replacements	15											0	223,483	1,201,019
23XX, 24XX State/Federal Pass-Thru Revenues	16	360,407			5,000			896,762				1,262,169	1,795,340	305,133
25XX Contributions from Other Intergovernmental Units	17	6,758,198	477,350					79,092				7,314,640	7,414,920	2,874,992
26XX, 27XX State Grants and Entitlements	18	10,000						63,533	31,762			105,295	804,732	103,651
28XX Federal Grants and Entitlements	19	15,000	75,000									90,000	25,000	599,996
29XX Payments in Lieu of Taxes	20											0	0	0
Subtotal (lines 13 - 20)	21	7,148,605	552,350	0	5,000	0	7,937,836	110,854	0	0	0	15,754,645	17,430,023	13,251,649
3XXX Licenses & Permits	22	3,050			25,000			45,000				73,050	66,050	85,766
4XXX, 5XXX Charges for Service	23	2,496,305	64,700	50,000	4,600			358,472				2,974,077	2,994,930	2,900,715
6XXX Use of Money & Property	24	503,500						35,550		92,000		631,050	1,156,800	1,950,418
8XXX Miscellaneous	25	590,000	1,500					76,000	85,750			753,250	641,650	1,705,130
Total Revenues	26	33,455,355	16,362,963	575,000	3,978,752	0	10,886,836	2,098,476	0	5,516,847	0	72,874,229	70,995,346	67,940,153
OTHER FINANCING SOURCES														
OPERATING TRANSFERS IN														
9000 From General Basic	27											0	6,594,954	7,751,779
9020 From Rural Services Basic	28											0	0	39,000
90xx From Other Budgetary Funds	29	7,554,592						1,800,000	179,057	1,787,850		11,321,499	4,695,124	5,787,568
Subtotal (lines 27- 29)	30	7,554,592	0	0	0	0	1,800,000	179,057	0	1,787,850	0	11,321,499	11,290,078	13,578,347
91XX Proceeds\Gen Long-Term Debt	31							1,200,000				1,200,000	1,200,000	1,200,000
92XX Proceeds\Gen Capital Asset Sales	32											0	0	0
Total Revenues and Other Sources	33	41,009,947	16,362,963	575,000	3,978,752	0	12,686,836	3,477,533	0	7,304,697	0	85,395,728	83,485,424	82,718,500
Beginning Fund Balance - July 1, NaN	34	10,286,950	928,322	809,259	639,057	0	3,821,290	2,170,349	2,551,394	298,301	0	21,504,922	24,231,121	27,120,719
Total Resources	35	51,296,897	17,291,285	1,384,259	4,617,809	0	16,508,126	5,647,882	2,551,394	7,602,998	0	106,900,650	107,716,545	109,839,219
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0		0		0		0	893,751	1,108,667

SERVICE AREA 1

PUBLIC SAFETY AND LEGAL SERVICES

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS				TOTALS					
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
LAW ENFORCEMENT PROGRAM													
1000 - Uniformed Patrol Services	1	2,683,086	0	0	1,342,166	0	0	0	0	4,025,252	4,040,044	3,646,983	1
1010 - Investigations	2	736,738	0	0	0	0	0	0	0	736,738	524,108	574,873	2
1020 - Unified Law Enforcement	3	0	0	0	0	0	0	0	0	0	0	0	3
1030 - Contract Law Enforcement	4	0	0	0	0	0	0	0	0	0	0	0	4
1040 - Law Enforcement Communications	5	730,922	0	0	0	0	0	0	0	730,922	705,921	676,321	5
1050 - Adult Correctional Services	6	12,156,145	0	102,000	0	0	0	0	0	12,258,145	12,613,437	11,130,009	6
1060 - Administration	7	2,502,532	0	0	0	0	0	30,500	0	2,533,032	2,282,863	2,239,596	7
Subtotal	8	18,809,423	0	102,000	1,342,166	0	0	30,500	0	20,284,089	20,166,373	18,267,782	8
LEGAL SERVICES PROGRAM													
1100 - Criminal Prosecution	9	3,507,532	0	0	0	0	0	0	0	3,507,532	3,038,399	2,493,335	9
1110 - Medical Examiner	10	422,500	0	0	0	0	0	0	0	422,500	518,000	385,953	10
1120 - Child Support Recovery	11	0	0	0	0	0	0	0	0	0	0	0	11
Subtotal	12	3,930,032	0	0	0	0	0	0	0	3,930,032	3,556,399	2,879,288	12
EMERGENCY SERVICES													
1200 - Ambulance Services	13	0	1,635,058	0	0	0	0	5,000	0	1,640,058	1,176,996	1,167,610	13
1210 - Emergency Management	14	0	305,397	0	0	0	0	0	0	305,397	316,411	212,849	14
1220 - Fire Protection & Rescue Services	15	0	0	0	0	0	0	0	0	0	0	0	15
1230 - E911 Service Board	16	0	91,053	0	0	0	0	0	0	91,053	87,202	106,480	16
Subtotal	17	0	2,031,508	0	0	0	0	5,000	0	2,036,508	1,580,609	1,486,939	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM													
1400 - Physical Operations	18	0	1,250	0	0	0	0	0	0	1,250	660	1,136	18
1410 - Research & Other Assistance	19	0	0	0	0	0	0	0	0	0	0	0	19
1420 - Bailiff Services	20	0	918,909	0	0	0	0	0	0	918,909	829,102	624,767	20
Subtotal	21	0	920,159	0	0	0	0	0	0	920,159	829,762	625,903	21
COURT PROCEEDINGS PROGRAM													
1500 - Juries & Witnesses	22	0	60,500	0	0	0	0	0	0	60,500	60,500	51,252	22
1510 - (Reserved)	23												23
1520 - Detention Services	24	0	1,313,963	0	0	0	0	0	0	1,313,963	1,059,763	1,028,178	24
1530 - Court Costs	25	0	0	0	0	0	0	0	0	0	0	0	25
1540 - Service of Civil Papers	26	817,147	0	0	0	0	0	0	0	817,147	807,606	732,280	26
Subtotal	27	817,147	1,374,463	0	0	0	0	0	0	2,191,610	1,927,869	1,811,710	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM													
1600 - Juvenile Victim Restitution	28	0	0	0	0	0	0	0	0	0	0	0	28
1610 - Juvenile Representation Services	29	784,546	0	0	0	0	0	0	0	784,546	704,589	547,993	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30	0	361,000	0	0	0	0	0	0	361,000	356,000	349,811	30
Subtotal	31	784,546	361,000	0	0	0	0	0	0	1,145,546	1,060,589	897,804	31
Total - Public Safety & Legal Services	32	24,341,148	4,687,130	102,000	1,342,166	0	0	35,500	0	30,507,944	29,121,601	25,969,426	32

SERVICE AREA 3

PHYSICAL HEALTH & SOCIAL SERVICES

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
PHYSICAL HEALTH SERVICES PROGRAM													
3000 - Personal & Family Health Services	1	0	0	0	0	0	0	0	0	0	0	0	1
3010 - Communicable Disease Prevention & Control Services	2	0	0	0	0	0	0	0	0	0	0	0	2
3020 - Environmental Health	3	0	0	0	0	0	0	0	0	0	0	0	3
3040 - Health Administration	4	2,515,143	0	0	0	0	0	0	0	2,515,143	2,578,408	3,021,352	4
3050 - Support of Hospitals	5	0	0	0	0	0	0	0	0	0	0	0	5
Subtotal	6	2,515,143	0	0	0	0	0	0	0	2,515,143	2,578,408	3,021,352	6
SERVICES TO POOR PROGRAM													
3100 - Administration	7	134,950	0	0	0	0	0	0	0	134,950	134,950	122,015	7
3110 - General Welfare Services	8	98,050	0	0	0	0	0	0	0	98,050	75,000	95,000	8
3120 - Care in County Care Facility	9	0	0	0	0	0	0	0	0	0	0	0	9
Subtotal	10	233,000	0	0	0	0	0	0	0	233,000	209,950	217,015	10
SERVICES TO MILITARY VETERANS PROGRAM													
3200 - Administration	11	318,093	0	0	0	0	0	0	0	318,093	261,572	276,561	11
3210 - General Services to Veterans	12	47,800	0	0	0	0	0	0	0	47,800	47,800	25,901	12
Subtotal	13	365,893	0	0	0	0	0	0	0	365,893	309,372	302,462	13
CHILDREN'S & FAMILY SERVICES PROGRAM													
3300 - Youth Guidance	14	0	2,368,419	0	0	0	0	0	0	2,368,419	2,269,610	2,217,084	14
3310 - Family Protective Services	15	0	75,000	0	0	0	0	0	0	75,000	75,000	78,464	15
3320 - Services for Disabled Children	16	0	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	0	2,443,419	0	0	0	0	0	0	2,443,419	2,344,610	2,295,548	17
SERVICES TO OTHER ADULTS PROGRAM													
3400 - Services to the Elderly	18	0	0	0	0	0	0	0	0	0	0	0	18
3410 - Other Social Services	19	0	0	0	0	0	0	0	0	0	0	0	19
3420 - Social Services Business Operations	20	0	0	0	0	0	0	0	0	0	0	0	20
Subtotal	21	0	0	0	0	0	0	0	0	0	0	0	21
CHEMICAL DEPENDENCY PROGRAM													
3500 - Treatment Services	22	0	0	0	0	0	0	0	0	0	0	0	22
3510 - Preventive Services	23	0	0	0	0	0	0	0	0	0	0	0	23
3520 - Opioid Litigation Settlement	24	0	0	0	0	0	0	0	0	0	73,542	345,811	24
Subtotal	25	0	0	0	0	0	0	0	0	0	73,542	345,811	25
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	26	3,114,036	2,443,419	0	0	0	0	0	0	5,557,455	5,515,882	6,182,188	26

SERVICE AREA 6

COUNTY ENVIRONMENT AND EDUCATION

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS				TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025
ENVIRONMENTAL QUALITY PROGRAM												
6000 - Natural Resources Conservation	1	0	0	0	50,000	0	0	0	0	50,000	50,000	39,000
6010 - Weed Eradication	2	0	0	0	113,349	0	0	0	0	113,349	116,284	104,730
6020 - Solid Waste Disposal	3	0	0	0	209,000	0	0	0	0	209,000	209,788	205,276
6030 - Environmental Restoration	4	0	0	0	0	0	0	0	0	0	0	0
Subtotal	5	0	0	0	372,349	0	0	0	0	372,349	376,072	349,006
CONSERVATION & RECREATION SERVICES PROGRAM												
6100 - Administration	6	787,082	0	0	0	0	0	259,000	0	1,046,082	907,194	986,787
6110 - Maintenance & Operations	7	1,448,520	0	0	0	0	0	0	0	1,448,520	1,214,589	1,319,042
6120 - Recreation & Environmental Educ.	8	501,775	0	0	0	0	0	97,937	0	599,712	564,720	514,660
Subtotal	9	2,737,377	0	0	0	0	0	356,937	0	3,094,314	2,686,503	2,820,489
ANIMAL CONTROL PROGRAM												
6200 - Animal Shelter	10	0	0	0	9,527	0	0	0	0	9,527	9,527	9,511
6210 - Animal Bounties & State Apiarist Expenses	11	0	0	0	0	0	0	0	0	0	0	0
Subtotal	12	0	0	0	9,527	0	0	0	0	9,527	9,527	9,511
COUNTY DEVELOPMENT PROGRAM												
6300 - Land Use & Building Controls	13	0	0	0	0	0	0	0	0	0	0	0
6310 - Housing Rehabilitation & Develop.	14	0	0	0	0	0	0	0	0	0	0	0
6320 - Community Economic Development	15	0	0	0	197,510	0	0	0	0	197,510	189,405	183,917
Subtotal	16	0	0	0	197,510	0	0	0	0	197,510	189,405	183,917
EDUCATIONAL SERVICES PROGRAM												
6400 - Libraries	17	0	0	0	0	0	0	337,265	0	337,265	328,717	282,911
6410 - Historic Preservation	18	0	0	0	0	0	0	0	0	0	0	0
6420 - Fair & 4-H Clubs	19	0	0	0	0	0	0	0	0	0	0	0
6430 - Fairgrounds	20	0	0	0	0	0	0	0	0	0	0	0
6440 - Memorial Halls	21	0	0	0	0	0	0	0	0	0	0	0
6450 - Other Educational Services	22	0	0	0	0	0	0	0	0	0	0	0
Subtotal	23	0	0	0	0	0	0	337,265	0	337,265	328,717	282,911
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM												
6500 - Property	24	0	0	0	0	0	0	0	0	0	0	0
6510 - Buildings	25	0	0	0	0	0	0	0	0	0	0	0
6520 - Equipment	26	0	0	0	0	0	0	0	0	0	0	0
6530 - Public Facilities	27	0	0	0	0	0	0	0	0	0	0	0
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0
Total - County Environment and Education	29	2,737,377	0	0	579,386	0	0	694,202	0	4,010,965	3,590,224	3,645,834

SERVICE AREA 7

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

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration	1	0	0	0	0	0	24,800	0	0	24,800	23,200	14,239	1
7010 - Engineering	2	0	0	0	0	0	1,382,711	0	0	1,382,711	1,324,433	1,280,534	2
Subtotal	3	0	0	0	0	0	1,407,511	0	0	1,407,511	1,347,633	1,294,773	3
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts	4	0	0	0	0	0	265,000	0	0	265,000	225,000	453,369	4
7110 - Roads	5	0	0	0	0	0	5,434,665	0	0	5,434,665	5,213,475	5,653,762	5
7120 - Snow & Ice Control	6	0	0	0	0	0	500	0	0	500	0	566	6
7130 - Traffic Controls	7	0	0	0	0	0	280,000	0	0	280,000	281,646	210,723	7
7140 - Road Clearing	8	0	0	0	0	0	0	0	0	0	0	0	8
Subtotal	9	0	0	0	0	0	5,980,165	0	0	5,980,165	5,720,121	6,318,420	9
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment	10	0	0	0	0	0	3,115,041	0	0	3,115,041	2,207,602	1,209,998	10
7210 - Equipment Operations	11	0	0	0	0	0	1,842,000	0	0	1,842,000	1,755,000	1,813,516	11
7220 - Tools, Materials & Supplies	12	0	0	0	0	0	199,000	0	0	199,000	177,000	107,758	12
7230 - Real Estate & Buildings	13	0	0	0	0	0	207,760	0	0	207,760	231,701	107,996	13
Subtotal	14	0	0	0	0	0	5,363,801	0	0	5,363,801	4,371,303	3,239,268	14
MASS TRANSIT PROGRAM													
7300 - Air Transportation	15	0	0	0	0	0	0	0	0	0	0	0	15
7310 - Ground Transportation	16	0	0	0	0	0	0	0	0	0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
Total - Roads & Transportation	18	0	0	0	0	0	12,751,477	0	0	12,751,477	11,439,057	10,852,461	18

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND			SPECIAL REVENUE FUNDS					TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration	1	0	846,908	0	0	0	0	0	0	846,908	626,745	711,357	1
8010 - Local Elections	2	0	0	0	0	0	0	0	0	0	136,763	-268	2
8020 - Township Officials	3	0	0	0	8,000	0	0	0	0	8,000	8,000	6,060	3
Subtotal	4	0	846,908	0	8,000	0	0	0	0	854,908	771,508	717,149	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations& Licensing	5	1,369,058	0	0	0	0	0	0	0	1,369,058	1,199,214	1,163,640	5
8101 - Driver Licenses Services	6	0	0	0	0	0	0	0	0	0	0	0	6
8110 - Recording of Public Documents	7	875,691	0	0	0	0	0	0	0	875,691	874,591	860,684	7
Subtotal	8	2,244,749	0	0	0	0	0	0	0	2,244,749	2,073,805	2,024,324	8
Total - Government Services to Residents	9	2,244,749	846,908	0	8,000	0	0	0	0	3,099,657	2,845,313	2,741,473	9

SERVICE AREA 9

ADMINISTRATION
 County Name: **WOODBURY COUNTY**
 County No: **97**

	GENERAL FUND			SPECIAL REVENUE FUNDS				TOTALS				
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025
POLICY & ADMINISTRATION PROGRAM												
9000 - General County Management	1	1,228,707	0	48,708	0	0	0	228,801	0	1,506,216	1,298,843	1,531,307
9010 - Administrative Management Services	2	430,043	0	0	0	0	0	0	0	430,043	434,812	445,118
9020 - Treasury Management Services	3	783,597	0	0	0	0	0	0	0	783,597	596,754	482,982
9030 - Other Policy & Administration	4	598,031	0	0	0	0	0	0	0	598,031	513,276	461,397
9040 - Reimbursable Administrative Service Organization Direct Expenses	5	145,518	0	0	0	0	0	0	0	145,518	145,375	289,073
Subtotal	6	3,185,896	0	48,708	0	0	0	228,801	0	3,463,405	2,989,060	3,209,877
CENTRAL SERVICES PROGRAM												
9100 - General Services	7	3,681,113	0	0	0	0	0	0	0	3,681,113	3,313,717	2,929,768
9110 - Information Tech Services	8	1,732,042	0	0	0	0	0	0	0	1,732,042	1,629,628	1,945,216
9120 - GIS Systems	9									0	0	0
Subtotal	10	5,413,155	0	0	0	0	0	0	0	5,413,155	4,943,345	4,874,984
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	11	0	1,700,000	0	0	0	0	0	0	1,700,000	1,660,000	1,400,000
9210 - Safety of Workplace	12	0	0	0	0	0	0	0	0	0	0	0
9220 - Fidelity of Public Officers	13	0	0	0	0	0	0	0	0	0	0	0
9230 - Unemployment Compensation	14	0	0	0	0	0	0	0	0	0	0	0
Subtotal	15	0	1,700,000	0	0	0	0	0	0	1,700,000	1,660,000	1,400,000
Total - Administration	16	8,599,051	1,700,000	48,708	0	0	0	228,801	0	10,576,560	9,592,405	9,484,861

SERVICE AREA 0

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

County Name: WOODBURY COUNTY

County No: 97

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2026/2027	Re-estimated 2025/2026	Actual 2024/2025	
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	1	0	0	0	0	0	0	0		0	0	0	0	1	
0020 - Interest on Short-Term Debt	2	0	0	0	0	0	0	0		0	0	0	0	2	
0030 - Other Nonprogram Current	3	694,000	0	0	236,000	0	0	0		0	930,000	936,089	962,037	3	
0040 - Other County Enterprises	4	0	0	0	0	0	0	0		0	0	0	8	4	
Total - Nonprogram Current	5	694,000	0	0	236,000	0	0	0		0	930,000	936,089	962,045	5	
LONG-TERM DEBT SERVICE															
0100 - Principal	6	0	0	0	0	0	0	0		6,934,952	0	6,934,952	6,962,801	6,876,193	6
0110 - Interest and Fiscal Charges	7	0	0	0	0	0	0	0		369,745	0	369,745	407,804	423,229	7
Total Long-term Debt Service	8	0	0	0	0	0	0	0		7,304,697	0	7,304,697	7,370,605	7,299,422	8
CAPITAL PROJECTS															
0200 - Roadway Construction	9	0	0	0	0	0	3,189,762	0	0	0	0	3,189,762	4,510,369	3,067,621	9
0210 - Conservation Land Acquisition & Dev.	10	0	0	0	0	0	0	0	0	0	0	0	0	10	
0220 - Other Capital Projects	11	0	0	0	0	0	0	0	1,200,000	0	1,200,000	0	1,099,420	11	
Total Capital Projects	12	0	0	0	0	0	3,189,762	0	1,200,000	0	4,389,762	4,510,369	4,167,041	12	
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	13	24,341,148	4,687,130	102,000	1,342,166	0	0	35,500		0	30,507,944	29,121,601	25,969,426	13	
Total Physical Health and Social Services	14	3,114,036	2,443,419	0	0	0	0	0		0	5,557,455	5,515,882	6,182,188	14	
Total County Environment and Education	16	2,737,377	0	0	579,386	0	0	694,202		0	4,010,965	3,590,224	3,645,834	16	
Total Roads & Transportation	17	0	0	0	0	0	12,751,477	0		0	12,751,477	11,439,057	10,852,461	17	
Total Government Services to Residents	18	2,244,749	846,908	0	8,000	0	0	0		0	3,099,657	2,845,313	2,741,473	18	
Total Administration	19	8,599,051	1,700,000	48,708	0	0	0	228,801		0	10,576,560	9,592,405	9,484,861	19	
Total Nonprogram Current	20	694,000	0	0	236,000	0	0	0		0	930,000	936,089	962,045	20	
Total Long-Term Debt Service	21	0	0	0	0	0	0	0		7,304,697	0	7,304,697	7,370,605	7,299,422	21
Total Capital Projects	22	0	0	0	0	0	3,189,762	0	1,200,000	0	4,389,762	4,510,369	4,167,041	22	
Total - All Expenditures	23	41,730,361	9,677,457	150,708	2,165,552	0	15,941,239	958,503	1,200,000	7,304,697	0	79,128,517	74,921,545	71,304,751	23
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental	24	0						0	0	0	0	0	0	24	
To Rural Services Supplemental	25				0			0	0	0	0	0	0	25	
To Secondary Roads	26	0	0		1,800,000	0		0	0	0	1,800,000	2,514,000	1,800,000	26	
To Other Budgetary Funds	27	0	7,423,792	400,000	179,057	0	300,000	1,218,650	0	0	9,521,499	8,776,078	12,503,347	27	
Total Operating Transfers Out	28	0	7,423,792	400,000	1,979,057	0	300,000	1,218,650	0	0	11,321,499	11,290,078	14,303,347	28	
REFUNDED DEBT/PAYMENTS TO ESCROW															
Increase (Decrease) In Reserves	30										0	0	0	30	
Fund Balance - Nonspendable	31										0	0	0	31	
Fund Balance - Restricted	32		190,036		473,200		266,887	3,470,729		298,301	4,699,153	8,560,475	15,130,822	32	
Fund Balance - Committed	33										0	0	0	33	
Fund Balance - Assigned	34								1,351,394		1,351,394	2,177,194	977,194	34	
Fund Balance - Unassigned	35	9,566,536	0	833,551	0	0	0	0	0	0	10,400,087	10,767,253	8,123,105	35	
Total Ending Fund Balance - June 30,	36	9,566,536	190,036	833,551	473,200	0	266,887	3,470,729	1,351,394	298,301	16,450,634	21,504,922	24,231,121	36	
Total Requirements	37	51,296,897	17,291,285	1,384,259	4,617,809	0	16,508,126	5,647,882	2,551,394	7,602,998	0	106,900,650	107,716,545	109,839,219	37

Exceed General and Rural

**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.70602
General Basic Tax Dollars to be Generated in Excess of Maximum:	

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

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**FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION
FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC
PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM**

Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly.

Comparison of the proposed general basic rate with the statutory maximum Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

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

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