JACOBSON-WESTERGARD
& ASSOCIATES, INC.

105 South 6th Street
Estherville IA 51334
PHONE 712-362-2647 • FAX 712-362-2668
EMAIL jwa@jacobson-westergard.com

www.jacobson-westergard.com

Scott A Brunsvold, PE
Patrick N Boggess, PLS
Collin J Klingbeil, PE
Chris Towell, PLS

Dale D Jacobson, PE (1922—1995)
Kenneth D Westergard, PE, PLS (1930—2020)
Robert V Bendixen, PLS (1947—2022)
Richard A Hopper, PE (Retired)

"Bettering Iowa since 1970"

July 28, 2025

RE: Pre-classification Report (Preliminary Cost Distributions) **Revision**
Drainage District No. 69 Proposed Drainage Improvements
Palo Alto County, Iowa
JWA Project No: E24108

Dear Board Members and Landowners:

Explanation of Revisions:
This preliminary classification is a revision of the report previously filed (dated July 9, 2025). In the original preliminary classification report we removed approximately 60 acres from the benefited lands on the west side of the proposed Main Tile re-route / improvement in the SE ¼ of Section 4 of Emmetsburg Township (T-97-N, R-33-W). Upon prior discussions with the owner of these lands, it was agreed that the new district tile would be located on the east side of existing private tile following the same route to the Drainage District No. 5 Main Open Ditch. Additionally, that lands west of the new district tile would not be tiled into it. However, during installation of the new district tile any private tile encountered (draining from east to west) would be connected into the new district tile. This would relieve the private tile and be a benefit for the lands west of the new Main in the SE ¼ of Section 4 of Emmetsburg Township. This benefit was not accounted for in the original preliminary classification. Additionally, if the proposed improvement project proceeds, we will work on an agreement with the landowner that the lands west of the new district tile will not be able to be tiled into it. The agreement will be recorded and go with the land.

Preliminary Classification Report (unchanged):
As directed, we have prepared a preliminary classification showing the approximate distribution of costs associated with the recommended drainage improvements presented in the amended engineer's report for Drainage District No. 69 (Alternative 2A). Improvements include a short open ditch, a re-routed and improved Main Tile, as well as tile improvements to Lateral D and Lateral E tile. The project cost estimate is **$2.276 million**, as presented in Amendment No. 1 to the engineer's report, which is the cost basis used in this preliminary classification. The enclosed schedule includes parcel-by-parcel amounts for the Main improvement, Main relief, Lateral D improvement, and Lateral E improvement. The relief is for the 379 acres of land below the proposed re-route that will continue to be served by the existing Main Tile (with 1,389 fewer acres draining through it).

The existing schedule for this district is of no value in distributing costs of the proposed improvements. This preliminary classification has been done to provide landowners approximate dollar estimates associated with the project.

Although the preliminary classification is similar to what the Board would consider at the end of the project, it is an estimate and is to be used **for informational purposes only**. The final values will be based on actual project costs, and parcel-by-parcel relative benefits determined by an appointed

classification commission and as such almost certainly will differ from the values shown in this report. With that being said, the preliminary classification is certainly of more benefit than the existing assessment schedule in estimating parcel-by-parcel costs, can be a useful planning tool for landowners, and much of the work completed can be reused as part of the final re-classification.

Factors Considered in this Preliminary Classification:
By Iowa Code, drainage district classification is required to be spread equitably, based on benefit received. Several factors were considered in assigning benefits including land area, facility use, distance to the facility, runoff, soil type, and an adjustment factor. The factors are combined for each individual parcel to determine relative benefit, which in turn is used to determine the parcel specific cost.

- **Soil Factor:** looks at the need for drainage based on the soil type of the land and its corresponding characteristics in relation to drainage. The soils that would benefit the most from drainage in an agricultural setting are generally those that are frequently flooded/ponded, are poorly drained, and would be prime farmland if drained. Conversely, soils that are naturally well drained have less of a need for supplemental drainage and thus have a lower benefit from drainage district facilities.

- **Distance from the Facility:** looks at how far the land is away from the district facility. The distance is determined by the natural flow path from the parcel to the district facility, based on topography. Lands closest to the district facility have the advantage of ease of access, whereas lands further from the facility must utilize a much more substantial system (private or district) to access and utilize the facility.

- **Use of the Facility:** looks at how much of a district facility is used in draining the land. In other words, for a district tile 1 mile in length, lands whose drainage water flows through the entire length of tile should pay more than lands near the downstream end of the tile whose water only flows through a fraction of the length of the system.

- **Generation of Runoff:** looks at how much surface runoff is generated on the land from a rainstorm. The more runoff generated, the higher the runoff factor. Cropland generates less runoff than paved surfaces such as roads, and thus has a lower runoff factor than gravel or paved roads.

- **Adjustment Factor:** We applied an adjustment factor to significantly reduce the benefit to lands we are aware that are tiled out of the district, but surface runoff remains in the district.

Sincerely,

JACOBSON-WESTERGARD & ASSOCIATES, INC.

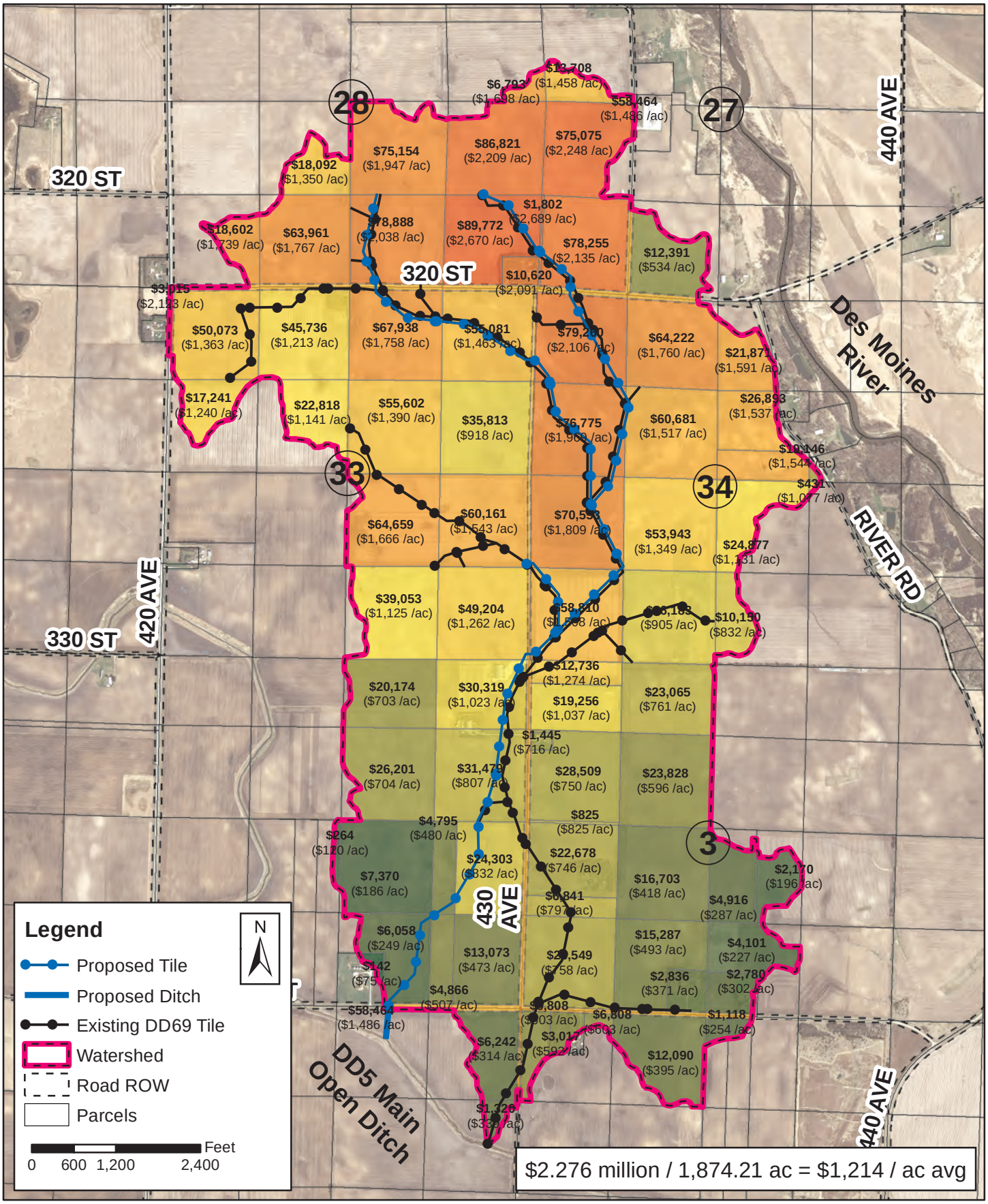
Collin J. Klingbeil, P.E.

Encl. Map and Schedule

Drainage District No. 69
Proposed Improvements Dollars Map
$2,276,000 Project

Palo Alto County, Iowa

JACOBSON-WESTERGARD & ASSOCIATES, INC.
Consulting Engineers & Land Surveyors
www.jacobson-westergard.com



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MAIN TILE RE-ROUTE, LATERAL D, AND LATERAL E IMPROVEMENTS

DRAINAGE DISTRICT NO. 69

PRELIMINARY COMBINED BENEFITS SCHEDULE FOR PROPOSED IMPROVEMENTS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	NEW MAIN TILE	EXISTING LOWER MAIN RELIEF	LATERAL D	LATERAL E	TOTAL ASSESSMENT	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)					(DOLLARS)	(% OF MAX)	(%)
090003004031	Allen, Patrick M & Brandi L, Jt Ten	3-96-33	PT. SW SE	9.20	0.00	2,780.09	0.00	0.00	2,780.09	3.10%	0.12%
090004004031	Amato, Daniel P & Terry L, Jt Ten	4-96-33	PT. SW SE	1.90	142.48	0.00	0.00	0.00	142.48	0.16%	0.01%
490033002010	Bennett, William E & Johnson, Elizabeth Linsmayer, Trust	33-97-33	NE NW	37.70	45,735.95	0.00	0.00	0.00	45,735.95	50.95%	2.01%
490033002030	Bennett, William E & Johnson, Elizabeth Linsmayer, Trust	33-97-33	SW NW	13.90	17,241.07	0.00	0.00	0.00	17,241.07	19.21%	0.76%
490033002040	Bennett, William E & Johnson, Elizabeth Linsmayer, Trust	33-97-33	SE NW	20.00	19,451.13	0.00	3,366.63	0.00	22,817.76	25.42%	1.00%
490028003030	Brennan, Martin R & Barbara E	28-97-33	SW SW	10.70	18,602.38	0.00	0.00	0.00	18,602.38	20.72%	0.82%
490028004020	Brown, Daniel F & Sandy K	28-97-33	NW SE	38.60	73,403.95	0.00	0.00	1,750.32	75,154.27	83.72%	3.30%
490028004030	Brown, Daniel F & Sandy K	28-97-33	SW SE	38.70	73,159.36	0.00	0.00	5,728.15	78,887.51	87.88%	3.47%
490027003031	Brown, William S, Jr & Diane S	27-97-33	PT SW SW	0.67	754.41	0.00	0.00	1,047.45	1,801.86	2.01%	0.08%
490028004010	Brown, William S, Jr & Diane S	28-97-33	NE SE	39.30	38,111.02	0.00	0.00	48,709.96	86,820.98	96.71%	3.81%
490028004040	Brown, William S, Jr & Diane S	28-97-33	SE SE EXC TRACT IN SE SE	33.62	38,645.73	0.00	0.00	51,126.17	89,771.90	100.00%	3.94%
480034003010	Brown, William S, Jr & Diane S, Jt Ten	34-97-33	NE SW	40.00	51,554.10	0.00	0.00	2,389.07	53,943.17	60.09%	2.37%
480034003020	Brown, William S, Jr & Diane S, Jt Ten	34-97-33	NW SW	39.00	69,358.06	0.00	107.12	1,087.65	70,552.83	78.59%	3.10%
480034003040	Brown, William S, Jr & Diane S, Jt Ten	34-97-33	SE SW	40.00	36,182.74	0.00	0.00	0.00	36,182.74	40.31%	1.59%
490027003040	Brown, William S, Jr & Diane S, Jt Ten	27-97-33	SE SW	23.20	6,226.44	0.00	0.00	6,164.65	12,391.09	13.80%	0.54%
490033004030	Brown, William S, Jr & Diane S, Jt Ten	33-97-33	SW SE	34.70	28,014.56	0.00	11,038.49	0.00	39,053.05	43.50%	1.72%
490033004040	Brown, William S, Jr & Diane S, Jt Ten	33-97-33	SE SE	39.00	44,219.46	0.00	4,984.44	0.00	49,203.90	54.81%	2.16%
090003002020	Crippen Corner Farms, LP	3-96-33	PT. NW NW	18.57	19,255.67	0.00	0.00	0.00	19,255.67	21.45%	0.85%
090003002030	Crippen Corner Farms, LP	3-96-33	PT. SW NW	38.00	8,026.40	20,482.67	0.00	0.00	28,509.07	31.76%	1.25%
090009001010	Curtis, Mary Rittgers, Curtis, Collin & Erin & Ariel, 1/4 int ea.	9-96-33	NE NE	19.90	0.00	6,242.29	0.00	0.00	6,242.29	6.95%	0.27%
090009001040	Curtis, Mary Rittgers, Curtis, Collin & Erin & Ariel, 1/4 int ea.	9-96-33	SE NE	3.90	0.00	1,320.49	0.00	0.00	1,320.49	1.47%	0.06%
490033002020	Dobbins, Craig Lee	33-97-33	NW NW	36.74	50,072.86	0.00	0.00	0.00	50,072.86	55.78%	2.20%
090003002021	Elm Point Investment Co. LLC	3-96-33	PT. NW NW	10.00	12,736.11	0.00	0.00	0.00	12,736.11	14.19%	0.56%
480034003030	Elm Point Investment Co. LLC	34-97-33	SW SW	39.00	55,887.77	0.00	2,922.72	0.00	58,810.49	65.51%	2.58%
490033004010	Elm Point Investment Co. LLC	33-97-33	NE SE	39.00	41,895.80	0.00	18,265.39	0.00	60,161.19	67.02%	2.64%
490033004020	Elm Point Investment Co. LLC	33-97-33	NW SE	38.80	43,185.99	0.00	21,472.72	0.00	64,658.71	72.03%	2.84%
100004001010	Girres, David J	4-96-33	NE NE	29.64	30,318.67	0.00	0.00	0.00	30,318.67	33.77%	1.33%
100004001020	Girres, David J	4-96-33	NW NE	28.70	20,174.29	0.00	0.00	0.00	20,174.29	22.47%	0.89%
100004001030	Girres, David J	4-96-33	SW NE	37.20	26,200.52	0.00	0.00	0.00	26,200.52	29.19%	1.15%
100004001040	Girres, David J	4-96-33	SE NE	39.00	24,810.00	6,668.88	0.00	0.00	31,478.88	35.07%	1.38%
490027003032	Goeders, Wayne & Lynne R, Jt Ten	27-97-33	S PT TR W SIDE SWSW	0.33	335.22	0.00	0.00	405.73	740.95	0.83%	0.03%
490028004041	Goeders, Wayne & Lynne R, Jt Ten	28-97-33	TRACT IN SE CORNER SE SE	5.08	4,721.47	0.00	0.00	5,898.29	10,619.76	11.83%	0.47%

DOLLARS SHOWN ARE APPROXIMATE AND ARE TO BE USED FOR INFORMATIONAL PURPOSES ONLY

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	NEW MAIN TILE	EXISTING LOWER MAIN RELIEF	LATERAL D	LATERAL E	TOTAL ASSESSMENT	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)					(DOLLARS)	(% OF MAX)	(%)
090003002022	Heisler, Brian & Tonya, Jt Ten	3-96-33	2.02 A TRACT NW NW	2.02	1,021.42	423.99	0.00	0.00	1,445.41	1.61%	0.06%
480034004011	Herke, Richard K, Rev Trust	34-97-33	PT NE SE	0.40	353.44	0.00	0.00	77.27	430.71	0.48%	0.02%
480034004020	Herke, Richard K, Rev Trust	34-97-33	NW SE	22.00	20,474.39	0.00	0.00	4,402.33	24,876.72	27.71%	1.09%
480034004030	Herke, Richard K, Rev Trust	34-97-33	SW SE	12.20	10,149.62	0.00	0.00	0.00	10,149.62	11.31%	0.45%
490033001020	J C & E M Farms, Ltd	33-97-33	NW NE	38.64	67,937.51	0.00	0.00	0.00	67,937.51	75.68%	2.985%
490033001030	J C & E M Farms, Ltd	33-97-33	SW NE	40.00	46,918.87	0.00	8,682.67	0.00	55,601.54	61.94%	2.443%
090003004020	Kunz, C Richard & Carol J, Irrevocable Trust	3-96-33	E 1/2 NW SE	11.10	0.00	2,170.25	0.00	0.00	2,170.25	2.42%	0.095%
090003003041	Lammers, Vincent William	3-96-33	TR IN SE CORNER SE SW	7.65	0.00	2,835.85	0.00	0.00	2,835.85	3.16%	0.125%
090003002010	Loring, Lawrence L & Jeanne L	3-96-33	NE NW	30.30	23,065.43	0.00	0.00	0.00	23,065.43	25.69%	1.013%
090003002031	Loring, Lawrence L & Jeanne L	3-96-33	PT. SW NW	1.00	0.00	825.01	0.00	0.00	825.01	0.92%	0.036%
090003002040	Loring, Lawrence L & Jeanne L	3-96-33	SE NW	40.00	8,006.28	15,821.43	0.00	0.00	23,827.71	26.54%	1.047%
090003003021	Loring, Lawrence L & Jeanne L	3-96-33	PT. NW SW	8.58	0.00	6,840.55	0.00	0.00	6,840.55	7.62%	0.301%
090003003030	Loring, Lawrence L & Jeanne L	3-96-33	SW SW	37.65	0.00	28,548.66	0.00	0.00	28,548.66	31.80%	1.254%
090003003010	Loring, Lawrence L & Jeanne L, Jts	3-96-33	NE SW	40.00	0.00	16,703.22	0.00	0.00	16,703.22	18.61%	0.734%
090003003040	Loring, Lawrence L & Jeanne L, Jts	3-96-33	SE SW EXC TR IN SE COR	30.99	0.00	15,286.57	0.00	0.00	15,286.57	17.03%	0.672%
090003004021	Loring, Lawrence L & Jeanne L, Jts	3-96-33	W 1/2 NW SE	17.10	0.00	4,915.72	0.00	0.00	4,915.72	5.48%	0.22%
490027002030	Mahan, Joseph & Meridee, Irrev Tr	27-97-33	SW NW	9.40	5,386.36	0.00	0.00	8,321.86	13,708.22	15.27%	0.60%
490028001041	Mahan, Joseph & Meridee, Irrev Tr	28-97-33	PT. SE NE	4.00	2,639.04	0.00	0.00	4,154.13	6,793.17	7.57%	0.30%
480034001020	Nelson, Bruce E & Jana	34-97-33	PT NW NE	13.75	15,148.66	0.00	0.00	6,722.37	21,871.03	24.36%	0.96%
480034001032	Nelson, Bruce E & Jana	34-97-33	PT SW NE	17.50	21,530.16	0.00	0.00	5,362.47	26,892.63	29.96%	1.18%
480034002010	Nelson, Bruce E & Jana	34-97-33	NE NW	36.50	40,793.99	0.00	0.00	23,427.85	64,221.84	71.54%	2.82%
480034002020	Nelson, Bruce E & Jana	34-97-33	NW NW	37.64	48,035.25	0.00	0.00	31,224.56	79,259.81	88.29%	3.48%
480034002030	Nelson, Bruce E & Jana	34-97-33	SW NW	39.00	66,121.53	0.00	0.00	10,653.90	76,775.43	85.52%	3.37%
480034002040	Nelson, Bruce E & Jana	34-97-33	SE NW	40.00	44,207.68	0.00	0.00	16,473.17	60,680.85	67.59%	2.67%
480034001031	Nelson, Bruce Edward & Jana Lynn, Jt Ten	34-97-33	PT SW NE	12.40	15,446.35	0.00	0.00	3,699.82	19,146.17	21.33%	0.84%
090010002010	Orsborn, Krisanne M & Allen C	10-96-33	NE NW	30.60	0.00	12,089.96	0.00	0.00	12,089.96	13.47%	0.53%
090010002020	Orsborn, Maxwell & Maureen	10-96-33	PT NW NW	11.30	0.00	6,808.31	0.00	0.00	6,808.31	7.58%	0.30%
090010001020	Radick, Kathleen B, Rev Living Trust	10-96-33	NW NE	4.40	0.00	1,117.63	0.00	0.00	1,117.63	1.24%	0.05%
090010002021	Soenen, Ronald	10-96-33	PT NW NW	5.10	0.00	3,017.24	0.00	0.00	3,017.24	3.36%	0.13%
090004003012	Stillman, Richard A	4-96-33	E 10AC E1/2 NE SW	2.20	263.57	0.00	0.00	0.00	263.57	0.29%	0.01%
090004004010	Stillman, Richard A	4-96-33	E 30 AC NE SE	29.20	19,516.64	4,786.28	0.00	0.00	24,302.92	27.07%	1.07%
090004004040	Stillman, Richard A	4-96-33	E 30 AC SE SE	27.65	9,260.29	3,813.16	0.00	0.00	13,073.45	14.56%	0.57%
090004004011	Stillman, Richard A & Pamela	4-96-33	NE SE EXC E 30 AC	10.00	4,795.22	0.00	0.00	0.00	4,795.22	5.34%	0.21%
090004004020	Stillman, Richard A & Pamela	4-96-33	NW SE	39.70	7,369.83	0.00	0.00	0.00	7,369.83	8.21%	0.32%
090004004030	Stillman, Richard A & Pamela	4-96-33	PT. SW SE	24.30	6,058.21	0.00	0.00	0.00	6,058.21	6.75%	0.27%

MAIN TILE RE-ROUTE, LATERAL D, AND LATERAL E IMPROVEMENTS

DRAINAGE DISTRICT NO. 69

PRELIMINARY COMBINED BENEFITS SCHEDULE FOR PROPOSED IMPROVEMENTS

PARCEL NO.	NAME OF OWNER	LOCATION		AREA BENEFITED	NEW MAIN TILE	EXISTING LOWER MAIN RELIEF	LATERAL D	LATERAL E	TOTAL ASSESSMENT	CLASS	PERCENT OF TOTAL
		SECTION	LEGAL DESC.	(ACRES)					(DOLLARS)	(% OF MAX)	(%)
090004004041	Stillman, Richard A & Pamela	4-96-33	SE SE EXC E 30 AC	9.60	4,866.26	0.00	0.00	0.00	4,866.26	5.42%	0.21%
090003004030	Stillman, Thomas F, Rev Tr	3-96-33	PT. SW SE	18.10	0.00	4,100.99	0.00	0.00	4,100.99	4.57%	0.18%
490033001010	Thompson, Hugh & Virginia, Revoc Trust, Trustees	33-97-33	NE NE	37.64	53,120.60	0.00	0.00	1,960.63	55,081.23	61.36%	2.42%
490033001040	Thompson, Hugh & Virginia, Revoc Trust, Trustees	33-97-33	SE NE	39.00	34,496.11	0.00	1,317.12	0.00	35,813.23	39.89%	1.57%
490027003020	Thorbrogger, Robert W	27-97-33	NW SW	33.40	29,903.17	0.00	0.00	45,171.81	75,074.98	83.63%	3.30%
490027003030	Thorbrogger, Robert W	27-97-33	PT. SW SW	36.66	36,446.05	0.00	0.00	41,808.55	78,254.60	87.17%	3.44%
490028003010	Vandervelde, Kermit L	28-97-33	NE SW	13.40	18,092.44	0.00	0.00	0.00	18,092.44	20.15%	0.79%
490028003040	Vandervelde, Kermit L	28-97-33	SE SW	36.20	63,960.70	0.00	0.00	0.00	63,960.70	71.25%	2.81%
090003003020	Voster, Cynthia	3-96-33	PT. NW SW	30.42	0.00	22,678.41	0.00	0.00	22,678.41	25.26%	1.00%
480034001041	Whitney, William J & Bonnie K, Jts	34-97-33	PT SE NE	0.70	417.85	0.00	0.00	91.65	509.50	0.57%	0.02%
000000000001	Iowa DOT			1.42	3,014.63	0.00	0.00	0.00	3,014.63		0.13%
000000000002	Palo Alto County Secondary Roads			39.35	37,758.84	9,722.35	342.70	10,640.19	58,464.08		2.57%
			TOTAL	1,874.21	1,665,000.00	200,000.00	72,500.00	338,500.00	2,276,000.00		100.00%

DOLLARS SHOWN ARE APPROXIMATE AND ARE TO BE USED FOR INFORMATIONAL PURPOSES ONLY