



**FY 2025 - 2026**

# WOODBURY COUNTY, IOWA

## OPERATING BUDGET

### FISCAL YEAR 2025-26

JULY 1, 2025 - JUNE 30, 2026

#### *ELECTED OFFICIALS*

##### BOARD OF SUPERVISORS

DANIEL A. BITTINGER II, CHAIRMAN

KENT T. CARPER

MARK E. NELSON

DAVID L. DIETRICH

MATTHEW A. UNG

JAMES LOOMIS, COUNTY ATTORNEY

MICHELLE K. SKAFF, COUNTY AUDITOR/RECORDER

CHAD SHEEHAN, COUNTY SHERIFF

TINA BERTRAND, COUNTY TREASURER



## VISION STATEMENT

WOODBURY COUNTY DEDICATES ITSELF TO  
PROVIDING HIGH QUALITY SERVICES TO MEET THE  
EVER-CHANGING DEMANDS AND NEEDS OF ITS  
CITIZENS

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## **OPERATING BUDGETS BY DEPARTMENT**

### **BOARD OF SUPERVISORS:**

|               |                  |   |
|---------------|------------------|---|
| Board Expense | 0001-01-9000-000 | 2 |
|---------------|------------------|---|

### **BOARD ADMINISTRATION**

|                                       |                  |    |
|---------------------------------------|------------------|----|
| Medical Examination                   | 0001-28-1110-000 | 4  |
| District Health Administration        | 0001-01-3040-000 | 5  |
| Board Administrative Services         | 0001-01-9001-000 | 6  |
| Civil Service                         | 0001-01-9031-000 | 8  |
| Public Bidder                         | 0001-01-9032-000 | 9  |
| Mail Services                         | 0001-01-9033-000 | 10 |
| Emergency Management                  | 0002-01-1210-000 | 11 |
| Starcom Program                       | 0002-01-1231-000 | 12 |
| Court Appointed Juvenile Attorney     | 0002-30-1620-000 | 14 |
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| <b>COUNTY ATTORNEY:</b>                 |                  |                 |
| Administration                          | 0001-04-1100-000 | 25              |
| Juvenile Office                         | 0001-04-1610-000 | 27              |
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| Auditor Administration                  | 0001-02-9010-000 | 32              |
| Elections                               |                  |                 |
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| General Election                        | 0002-40-8002-000 | 35              |
| School Elections                        | 0002-40-8010-000 | 36              |
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| City Primary Elections                  | 0002-40-8013-000 | 38              |
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### COUNTY SHERIFF:

|                           |                  |    |
|---------------------------|------------------|----|
| Uniform Patrol Division   | 0001-05-1000-000 | 42 |
| Highway Safety Division   | 0001-05-1002-000 | 44 |
| Investigations Division   | 0001-05-1010-000 | 45 |
| Jail Facility Division    | 0001-05-1050-000 | 47 |
| Administration Division   | 0001-05-1060-000 | 49 |
| Crime Prevention Division | 0001-05-1061-000 | 51 |
| Civil Division            | 0001-05-1540-000 | 52 |
| Courthouse Security       | 0002-05-1430-000 | 53 |
| Transport                 | 0002-05-1520-000 | 54 |

### COUNTY TREASURER:

|                          |                  |    |
|--------------------------|------------------|----|
| Motor Vehicle Department | 0001-03-8100-000 | 56 |
| Tax Department           | 0001-03-9020-000 | 57 |

### COUNTY DEPARTMENTS

#### PLANNING/ZONING

|                  |    |
|------------------|----|
| 0011-12-6320-000 | 62 |
|------------------|----|

#### EMERGENCY SERVICES

|                           |                  |    |
|---------------------------|------------------|----|
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| Services                            | 0001-21-3210-000 | 75 |

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|                                |                  |    |
|--------------------------------|------------------|----|
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|--------------------------------|------------------|----|

#### **CONSERVATION DEPARTMENT**

|                      |                  |    |
|----------------------|------------------|----|
| Administration       | 0001-22-6100-000 | 79 |
| Parks & Conservation | 0001-22-6110-000 | 80 |
| Naturalist           | 0001-22-6120-000 | 83 |
| Nature Center        | 0001-22-6123-000 | 84 |

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|                         |                  |    |
|-------------------------|------------------|----|
| Administration & Safety | 0001-50-9030-000 | 86 |
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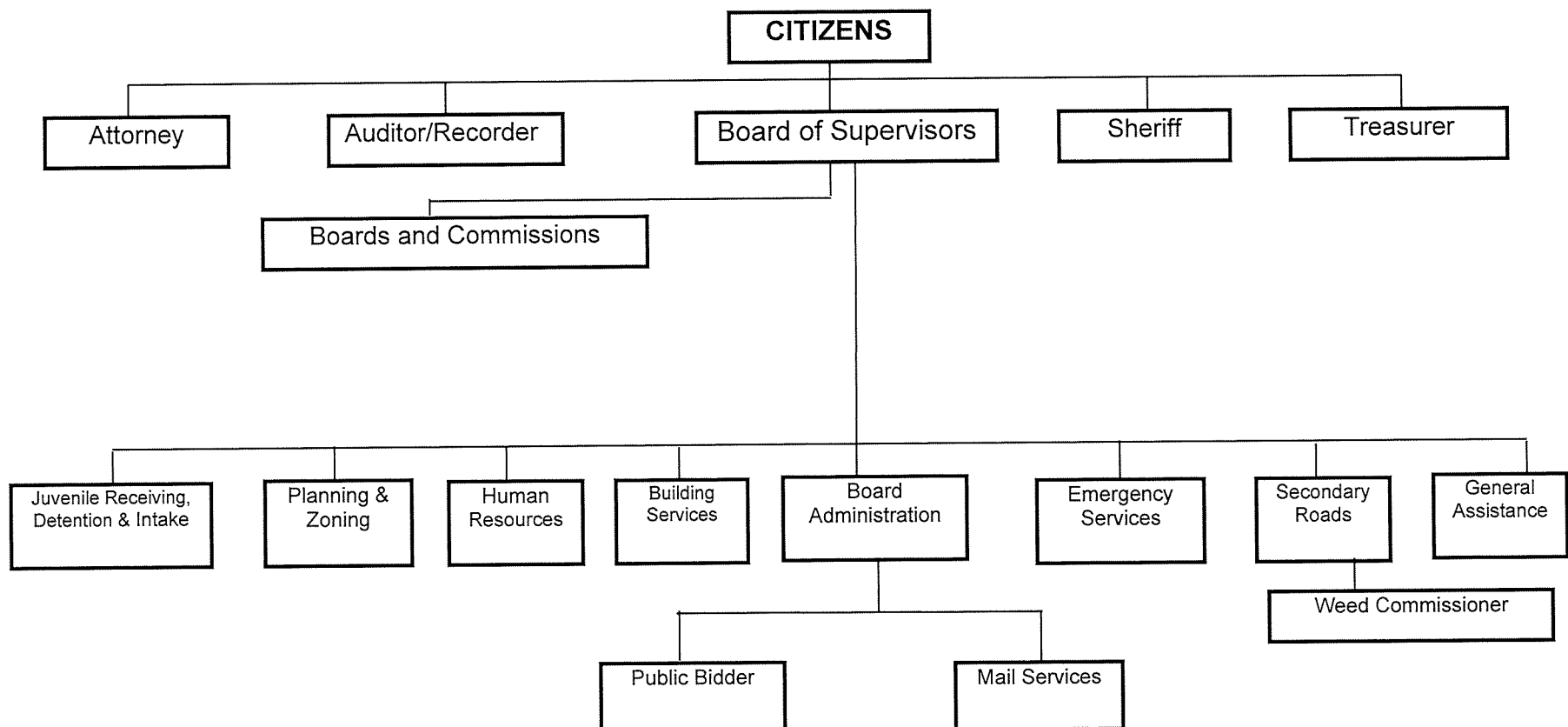
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| Anthon Courthouse                                                | 0001-16-9104-000 | 93   |
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| Culverts                           | 0020-20-7101-431 | 116  |
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# BUDGET SUMMARIES





# SCHEDULE OF COUNTY OFFICIALS

July 1, 2025

| Elected Officials       |                 |                   | Term Expires      |
|-------------------------|-----------------|-------------------|-------------------|
| Board Chairman          | 2 <sup>nd</sup> | District          | December 31, 2026 |
| Board Member            | 1 <sup>st</sup> | District          | December 31, 2028 |
| Board Member            | 3 <sup>rd</sup> | District          | December 31, 2028 |
| Board Member            | 4 <sup>th</sup> | District          | December 31, 2026 |
| Board Member            | 5 <sup>th</sup> | District          | December 31, 2028 |
| County Attorney         |                 | James Loomis      | December 31, 2026 |
| County Auditor/Recorder |                 | Michelle K. Skaff | December 31, 2028 |
| County Sheriff          |                 | Chad Sheehan      | December 31, 2028 |
| County Treasurer        |                 | Tina Bertrand     | December 31, 2026 |

| Appointed Officials                       | Date of Appointment |
|-------------------------------------------|---------------------|
| Board Administrative Assistant            | June 1, 2000        |
| Building Services Director                | July 14, 2015       |
| Emergency Services Director               | May 20, 2024        |
| Emergency Management Director             | July 25, 2022       |
| Engineer, County                          | September 16, 2024  |
| Human Resources Director                  | January 2, 2018     |
| Juvenile Detention Director               | October 30, 2017    |
| Veteran Affairs Director                  | January 11, 2021    |
| Community & Economic Development Director |                     |

## Other Departments & Satellite Group

|                           |                |
|---------------------------|----------------|
| Conservation              | Daniel Heissel |
| Assessor (County)         | Tyler Mogensen |
| Library (County)          | Donna Chapman  |
| Fair (County)             | Jason Ingram   |
| Siouxland District Health | Kevin Grieme   |

## PROPERTY TAX LEVIES

All Overlapping Governments

| <u>Fiscal Year</u> | <u>City</u> | <u>School</u> | <u>County</u> | <u>W.I.T.</u> | <u>Assessor</u> | <u>Ag. Ext.</u> | <u>State</u> | <u>Total</u> |
|--------------------|-------------|---------------|---------------|---------------|-----------------|-----------------|--------------|--------------|
| 2017               | 16.06708    | 15.48000      | 7.45423       | 0.74787       | 0.42001         | 0.13238         | 0.00330      | 40.30487     |
| 2018               | 15.77081    | 15.39000      | 7.40533       | 0.79732       | 0.34549         | 0.13327         | 0.00310      | 39.84532     |
| 2019               | 16.07070    | 15.35010      | 7.26169       | 0.96256       | 0.31049         | 0.12823         | 0.00290      | 40.08667     |
| 2020               | 15.68010    | 15.30404      | 7.22786       | 0.90221       | 0.42948         | 0.12727         | 0.00280      | 39.67376     |
| 2021               | 14.89952    | 13.52558      | 7.16414       | 0.88483       | 0.38660         | 0.12200         | 0.00270      | 36.98537     |
| 2022               | 14.44931    | 12.48122      | 7.16517       | 0.91833       | 0.38120         | 0.12382         | 0.00260      | 35.52165     |
| 2023               | 12.44847    | 15.41950      | 7.14857       | 0.91796       | 0.35920         | 0.11971         | 0.00240      | 36.41581     |
| 2024               | 15.76490    | 12.43831      | 7.13499       | 0.94381       | 0.29891         | 0.12019         | 0.00180      | 36.70291     |
| 2025               | 16.54079    | 12.37856      | 7.11118       | 0.99488       | 0.33286         | 0.11828         | 0.00180      | 37.47835     |
| 2026               | 17.12280    | 12.38141      | 7.11118       | 1.02627       | 0.34741         | 0.11902         | 0.00000      | 38.10809     |

## APPORTIONMENT OF PROPERTY TAXES

All Overlapping Governments

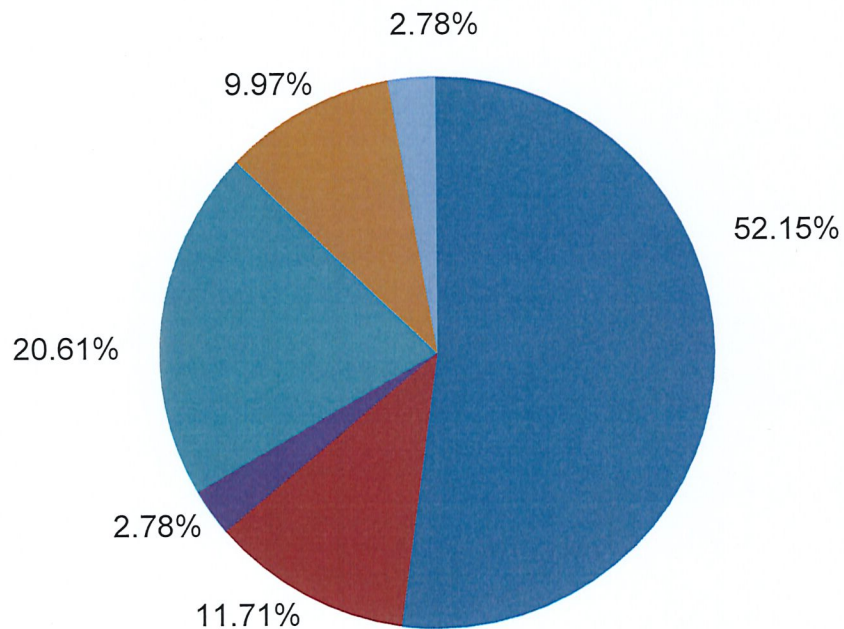
| <u>Fiscal Year</u> | <u>City</u> | <u>School</u> | <u>County</u> | <u>W.I.T.</u> | <u>Assessor</u> | <u>Ag. Ext.</u> | <u>State</u> | <u>Total</u> |
|--------------------|-------------|---------------|---------------|---------------|-----------------|-----------------|--------------|--------------|
| 2017               | 39.61%      | 38.41%        | 18.49%        | 1.86%         | 1.29%           | 0.33%           | 0.01%        | 100.00%      |
| 2018               | 39.58%      | 38.62%        | 18.59%        | 2.00%         | 0.87%           | 0.33%           | 0.01%        | 100.00%      |
| 2019               | 40.09%      | 38.29%        | 18.13%        | 2.40%         | 0.76%           | 0.32%           | 0.01%        | 100.00%      |
| 2020               | 39.52%      | 38.58%        | 18.22%        | 2.27%         | 1.08%           | 0.32%           | 0.01%        | 100.00%      |
| 2021               | 40.28%      | 36.57%        | 19.37%        | 2.39%         | 1.05%           | 0.33%           | 0.01%        | 100.00%      |
| 2022               | 40.65%      | 35.14%        | 20.20%        | 2.59%         | 1.07%           | 0.34%           | 0.01%        | 100.00%      |
| 2023               | 34.18%      | 42.34%        | 19.63%        | 2.52%         | 0.99%           | 0.33%           | 0.01%        | 100.00%      |
| 2024               | 42.95%      | 33.89%        | 19.44%        | 2.57%         | 0.81%           | 0.33%           | 0.01%        | 100.00%      |
| 2025               | 44.13%      | 33.03%        | 18.97%        | 2.65%         | 0.89%           | 0.32%           | 0.01%        | 100.00%      |
| 2026               | 44.93%      | 32.49%        | 18.66%        | 2.69%         | 0.91%           | 0.32%           | 0.00%        | 100.00%      |

# OPERATING EXPENDITURES

FY 2025-2026 APPROVED

By Funds

Total Expenditures \$73,934,433



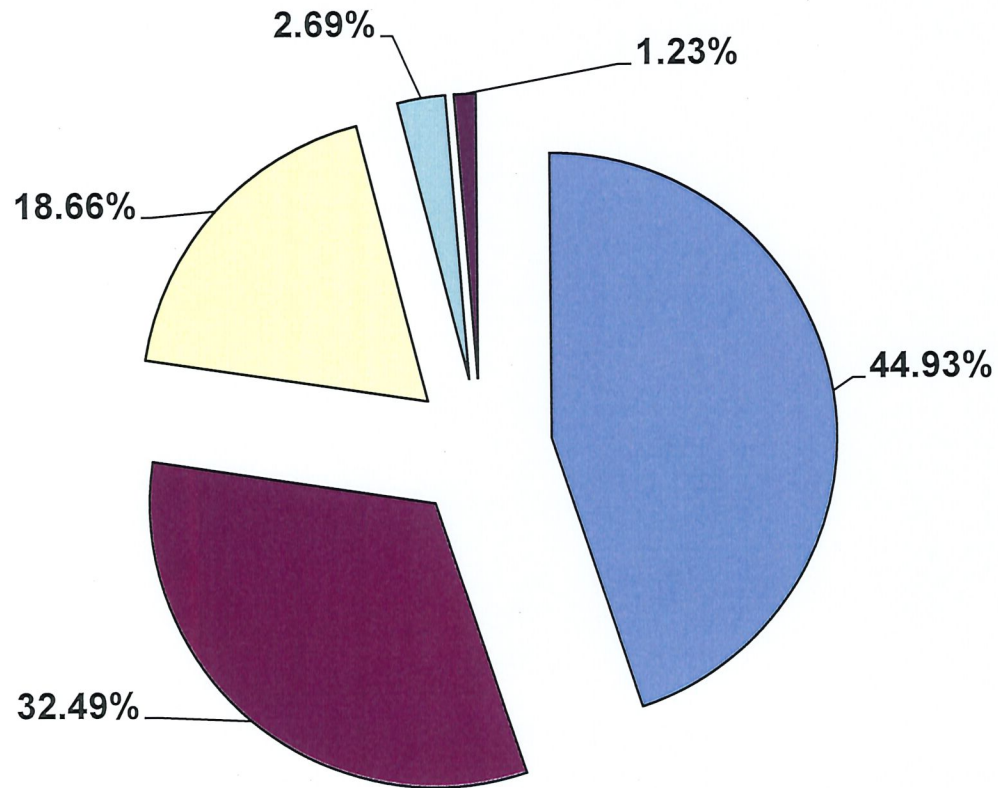
- General Basic (Fund 0001)
- General Supplemental (Fund 0002)
- Rural Services Basic (Fund 0011)
- Secondary Roads (Fund 0020)
- Debt Services (Fund 2000)
- Others

## Adopted FY 2024-2025

|                                  | Expenditures      | %            |
|----------------------------------|-------------------|--------------|
| General Basic (Fund 0001)        | 38,558,289        | 52.15        |
| General Supplemental (Fund 0002) | 8,657,752         | 11.71        |
| Rural Services Basic (Fund 0011) | 2,058,994         | 2.78         |
| Secondary Roads (Fund 0020)      | 15,236,116        | 20.61        |
| Debt Services (Fund 2000)        | 7,370,605         | 9.97         |
| Others                           | 2,052,677         | 2.78         |
| Total                            | <u>73,934,433</u> | <u>100.0</u> |

# PROPERTY TAX LEVIES

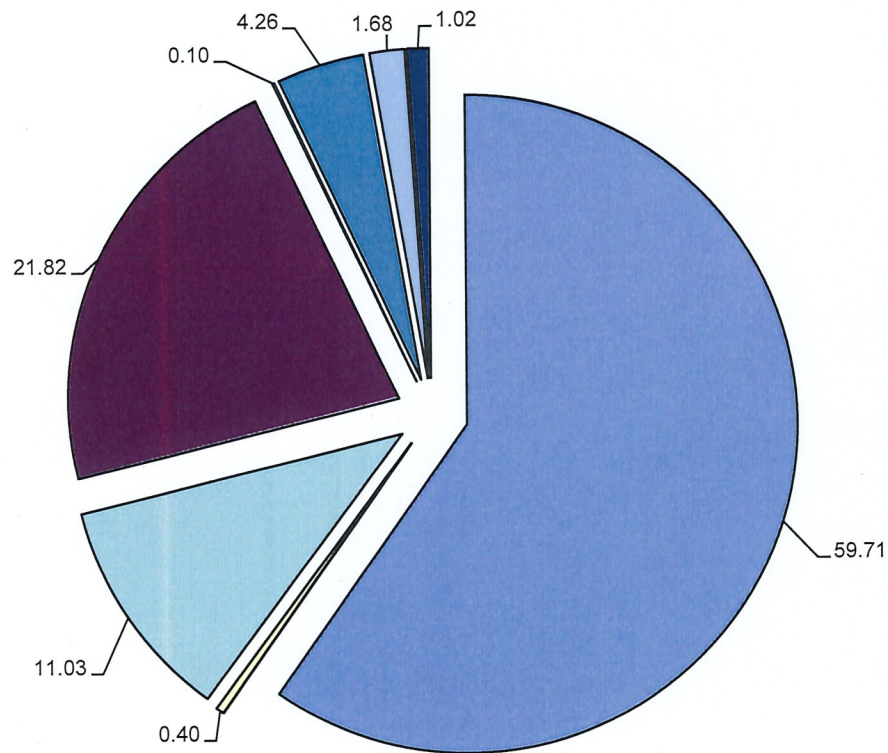
All Overlapping Governments  
FY 2026



■ City ■ School ■ County ■ WIT ■ Other

|        |          |
|--------|----------|
| City   | 17.12280 |
| School | 12.38141 |
| County | 7.11118  |
| WIT    | 1.02627  |
| Other  | 0.46643  |
| Total  | 38.10809 |

# REVENUES FOR FY 2025-2026



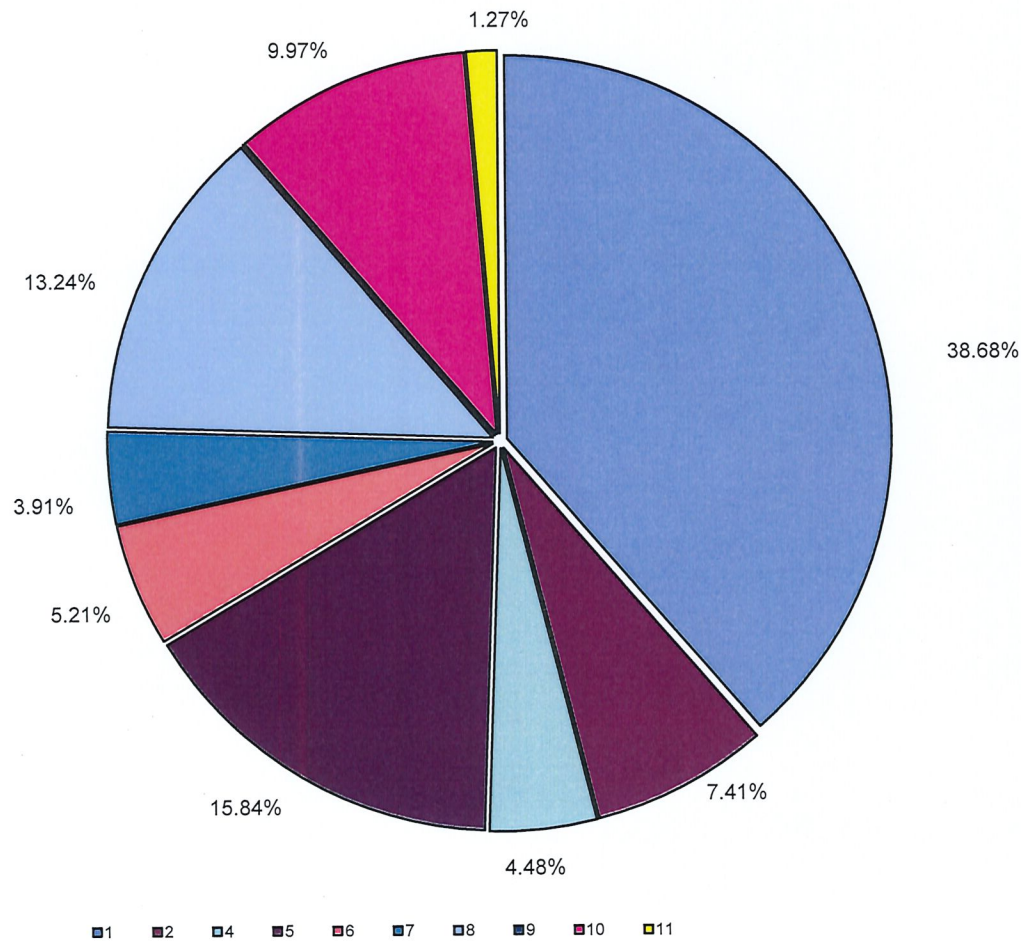
| ADOPTED                     | FY 2025-2026         |               |
|-----------------------------|----------------------|---------------|
| Net Current Property Taxes  | \$ 41,130,794        | 59.71         |
| Penalites, Interest & Costs | 272,200              | 0.40          |
| Other County Taxes          | 7,596,649            | 11.03         |
| Intergovernmental           | 15,028,680           | 21.82         |
| Licenses & Permits          | 66,050               | 0.10          |
| Charges for Services        | 2,934,930            | 4.26          |
| Use of Money & Property     | 1,156,800            | 1.68          |
| Miscellaneous               | 701,650              | 1.02          |
|                             | <u>\$ 68,887,753</u> | <u>100.00</u> |

■ Net Current Property Taxes 
 ■ Penalites, Interest & Costs 
 ■ Other County Taxes 
 ■ Intergovernmental  
■ Licenses & Permits 
 ■ Charges for Services 
 ■ Use of Money & Property 
 ■ Miscellaneous

## OPERATING EXPENDITURES

By Service Area

Adopted FY 2025 - 2026



|                                      |                   |               |
|--------------------------------------|-------------------|---------------|
| 1. Public Safety                     | 28,600,384        | 38.68         |
| 2. Physical Health Education         | 5,480,868         | 7.41          |
| 4. County Environment                | 3,309,121         | 4.48          |
| 5. Roads Transportation              | 11,711,116        | 15.84         |
| 6. Roads (Capital Improvements)      | 3,851,031         | 5.21          |
| 7. State & Local Government Services | 2,889,815         | 3.91          |
| 8. Administrative Services           | 9,785,404         | 13.24         |
| 9. Capital Improvements              | -                 | -             |
| 10. Debt Services                    | 7,370,605         | 9.97          |
| 11. Non-Program                      | 936,089           | 1.27          |
| <b>Total</b>                         | <b>73,934,433</b> | <b>100.00</b> |



## TRANSFERS OUT

FY 2025 – 2026

|                                     | <u>In</u> | <u>Out</u> |
|-------------------------------------|-----------|------------|
| <b><u>General Basic:</u></b>        |           |            |
| General Supplemental                | 6,462,354 |            |
| Conservation Reserve                | 132,600   |            |
| <b><u>General Supplemental:</u></b> |           |            |
| General Basic                       |           | 6,462,354  |
| Courthouse Maintenance              | 200,000   |            |
| PILT                                | 29,915    |            |
| <b><u>Gaming Revenues:</u></b>      |           |            |
| Debt Service                        |           | 300,000    |
| <b><u>Rural Basic:</u></b>          |           |            |
| Rural Supplemental                  | 76,500    |            |
| County Library – Townships          |           | 187,859    |
| Secondary Road Minimum Levy         |           | 1,800,000  |
| <b><u>Rural Supplemental:</u></b>   |           |            |
| Rural Basic                         |           | 76,500     |
| <b><u>Secondary Roads:</u></b>      |           |            |
| Rural Basic – Minimum Tax Asking    | 1,800,000 |            |
| Debt Service Fund – TIF Bond        |           | 300,000    |

|                                       | <u>In</u>             | <u>Out</u>            |
|---------------------------------------|-----------------------|-----------------------|
| <b><u>L.O.S.T. Funds:</u></b>         |                       |                       |
| Debt Services                         |                       | 300,000               |
| <b><u>Tax Increment:</u></b>          |                       |                       |
| Debt Service                          |                       | 786,850               |
| <b><u>Conservation Reserve:</u></b>   |                       |                       |
| General Basic                         |                       | 132,600               |
| <b><u>Debt Service:</u></b>           |                       |                       |
| Tax Increment                         | 786,850               |                       |
| Secondary Roads                       | 300,000               |                       |
| Gaming Revenues                       | 300,000               |                       |
| L.O.S.T                               | 300,000               |                       |
| <b><u>County Library:</u></b>         |                       |                       |
| Rural Basic Townships                 | 187,859               |                       |
| <b><u>PILT:</u></b>                   |                       |                       |
| General Supplemental                  |                       | 29,915                |
| <b><u>Courthouse Maintenance:</u></b> |                       |                       |
| General Supplemental                  |                       | 200,000               |
| <br>Grand Totals                      | <br><u>10,576,078</u> | <br><u>10,576,078</u> |



Debt Service Schedule  
FY 26

**Capital Loan Note - 2017**  
**1.99% Interest**  
**Initial Note - \$3,717,404**  
**Funding - Property Taxes**  
**Principal: 2000-01-0100-000-51008**  
**Interest: 2000-01-0110-000-52008**

| Fiscal<br>Year | Principal             | Interest             | Total                 |
|----------------|-----------------------|----------------------|-----------------------|
| 2026           | 371,740               | 14,795               | 386,535               |
| 2027           | 371,740               | 7,398                | 379,138               |
| <b>Totals</b>  | <u><u>743,480</u></u> | <u><u>22,193</u></u> | <u><u>765,673</u></u> |

**Capital Loan Note (Intake) - 2017**  
**1.99% Interest**  
**Initial Note - \$1,000,000**  
**Funding - Property Taxes**  
**Principal: 2000-01-0100-000-51009**  
**Interest: 2000-01-0110-000-52009**

| Fiscal<br>Year | Principal             | Interest            | Total                 |
|----------------|-----------------------|---------------------|-----------------------|
| 2026           | 100,000               | 3,980               | 103,980               |
| 2027           | 100,000               | 1,990               | 101,990               |
| <b>Totals</b>  | <u><u>200,000</u></u> | <u><u>5,970</u></u> | <u><u>205,970</u></u> |

Debt Service Schedule  
FY 26

**Capital Loan Note - 2021**  
**.84% Interest**  
**Initial Note - \$1,800,000**  
**Funding - Property Taxes**  
**Principal: 2000-01-0100-000-51010**  
**Interest: 2000-01-0110-000-52010**

| Fiscal<br>Year | Principal      | Interest     | Total          |
|----------------|----------------|--------------|----------------|
| 2026           | 360,000        | 3,024        | 363,024        |
| <b>Totals</b>  | <b>360,000</b> | <b>3,024</b> | <b>363,024</b> |

**Woodbury County Law Enforcement Center - Taxable Portion**  
**2.669% Interest**  
**Bond Issue - \$25,300,000**  
**Funding - Property Taxes**  
**Principal: 4757-01-0120-000-51011**  
**Interest: 4757-01-0110-000-5201**

| Fiscal<br>Year | Principal | Interest | Total     |
|----------------|-----------|----------|-----------|
| 2026           | 1,195,000 | 539,861  | 1,734,861 |
| 2027           | 1,210,000 | 520,812  | 1,730,812 |
| 2028           | 1,235,000 | 499,710  | 1,734,710 |
| 2029           | 1,260,000 | 475,195  | 1,735,195 |
| 2030           | 1,285,000 | 448,798  | 1,733,798 |
| 2031           | 1,315,000 | 419,950  | 1,734,950 |
| 2032           | 1,350,000 | 389,113  | 1,739,113 |
| 2033           | 1,375,000 | 356,241  | 1,731,241 |
| 2034           | 1,410,000 | 321,385  | 1,731,385 |
| 2035           | 1,450,000 | 284,231  | 1,734,231 |
| 2036           | 1,490,000 | 244,574  | 1,734,574 |

Debt Service Schedule  
FY 26

|               |                   |                  |                   |
|---------------|-------------------|------------------|-------------------|
| 2037          | 1,535,000         | 198,533          | 1,733,533         |
| 2038          | 1,585,000         | 151,101          | 1,736,101         |
| 2039          | 1,630,000         | 102,125          | 1,732,125         |
| 2040          | 1,675,000         | 51,758           | 1,726,758         |
| <b>Totals</b> | <u>21,000,000</u> | <u>5,003,387</u> | <u>26,003,387</u> |

**Woodbury County Law Enforcement Center - Tax Exempt Portion (New)**  
**2.479% Interest**  
**Bond Issue - \$25,000,000**  
**Funding - Property Taxes**  
**Principal: 4754-01-0120-000-51012**  
**Interest: 4754-01-0110-000-52012**

| <u>Fiscal<br/>Year</u> | <u>Principal</u>  | <u>Interest</u>  | <u>Total</u>      |
|------------------------|-------------------|------------------|-------------------|
| 2026                   | 970,000           | 913,000          | 1,883,000         |
| 2027                   | 1,010,000         | 874,200          | 1,884,200         |
| 2028                   | 1,050,000         | 833,800          | 1,883,800         |
| 2029                   | 1,090,000         | 791,800          | 1,881,800         |
| 2030                   | 1,135,000         | 748,200          | 1,883,200         |
| 2031                   | 1,180,000         | 702,800          | 1,882,800         |
| 2032                   | 1,225,000         | 655,600          | 1,880,600         |
| 2033                   | 1,275,000         | 606,600          | 1,881,600         |
| 2034                   | 1,330,000         | 555,600          | 1,885,600         |
| 2035                   | 1,380,000         | 502,400          | 1,882,400         |
| 2036                   | 1,435,000         | 447,200          | 1,882,200         |
| 2037                   | 1,495,000         | 389,800          | 1,884,800         |
| 2038                   | 1,555,000         | 330,000          | 1,885,000         |
| 2039                   | 1,615,000         | 267,800          | 1,882,800         |
| 2040                   | 1,680,000         | 203,200          | 1,883,200         |
| 2041                   | 3,400,000         | 136,000          | 3,536,000         |
| <b>Totals</b>          | <u>22,825,000</u> | <u>8,958,000</u> | <u>31,783,000</u> |

Debt Service Schedule  
FY 26

**TIF Secondary Gravel Road Project**  
**1.246% Interest**  
**Bond Issue - \$10,000,000**  
**Funding - Property Taxes**  
**Principal: 2000-01-0120-000-56001**  
**Interest: 2000-01-0110-000-52013**

| <u>Fiscal<br/>Year</u> | <u>Principal</u>        | <u>Interest</u>       | <u>Total</u>            |
|------------------------|-------------------------|-----------------------|-------------------------|
| 2026                   | 850,000                 | 236,850               | 1,086,850               |
| 2027                   | 885,000                 | 202,850               | 1,087,850               |
| 2028                   | 920,000                 | 167,450               | 1,087,450               |
| 2029                   | 960,000                 | 130,650               | 1,090,650               |
| 2030                   | 995,000                 | 92,250                | 1,087,250               |
| 2031                   | 1,025,000               | 62,400                | 1,087,400               |
| 2032                   | 1,055,000               | 31,650                | 1,086,650               |
| <b>Total</b>           | <u><u>6,690,000</u></u> | <u><u>924,100</u></u> | <u><u>7,614,100</u></u> |

**1 Capital Loan Note - FY 2022**  
**2.16% Interest**  
**Initial Note - \$2,416,000**  
**Funding - Property Taxes**  
**Principal: 2000-01-0100-000-51014**  
**Interest: 2000-01-0110-000-52014**

|              |                       |                      |                       |
|--------------|-----------------------|----------------------|-----------------------|
| Fiscal       |                       |                      |                       |
| 2026         | 483,200               | 20,874               | 504,074               |
| 2027         | <u>483,200</u>        | <u>10,437</u>        | <u>493,637</u>        |
| <b>Total</b> | <u><u>966,400</u></u> | <u><u>31,311</u></u> | <u><u>997,711</u></u> |

Debt Service Schedule  
FY 26

**Capital Loan Note - FY 2023**  
**3.57% Interest**  
**Initial Note - \$1,900,000**  
**Funding - Property Taxes**  
**Principal: 2000-01-0100-000-51017**  
**Interest: 2000-01-0110-000-52017**

| <u>Fiscal<br/>Year</u> | <u>Principal</u>        | <u>Interest</u>      | <u>Total</u>            |
|------------------------|-------------------------|----------------------|-------------------------|
| 2026                   | 380,000                 | 40,698               | 420,698                 |
| 2027                   | 380,000                 | 27,132               | 407,132                 |
| 2028                   | 380,000                 | 13,566               | 393,566                 |
| <b>Total</b>           | <b><u>1,140,000</u></b> | <b><u>81,396</u></b> | <b><u>1,221,396</u></b> |

**Capital Loan Note - FY 2024**  
**3.75% Interest**  
**Initial Note - \$800,000**  
**Funding - Property Taxes**  
**Principal: 2000-01-0100-000-51018**  
**Interest: 2000-01-0110-000-52018**

| <u>Fiscal<br/>Year</u> | <u>Principal</u>      | <u>Interest</u>      | <u>Total</u>          |
|------------------------|-----------------------|----------------------|-----------------------|
| 2026                   | 160,000               | 24,000               | 184,000               |
| 2027                   | 160,000               | 18,000               | 178,000               |
| 2028                   | 160,000               | 12,000               | 172,000               |
| 2029                   | 160,000               | 6,000                | 166,000               |
| <b>Total</b>           | <b><u>640,000</u></b> | <b><u>60,000</u></b> | <b><u>700,000</u></b> |

Debt Service Schedule  
FY 26

**Capital Loan Note - FY 2025**  
**5.45% Interest**  
**Initial Note - \$1,200,000**  
**Funding - Property Taxes**  
**Principal: 2000-01-0100-000-51019**  
**Interest: 2000-01-0110-000-52019**

| <u>Fiscal<br/>Year</u> | <u>Principal</u>         | <u>Interest</u>          | <u>Total</u>             |
|------------------------|--------------------------|--------------------------|--------------------------|
| 2026                   | 240,000                  | 63,583                   | 303,583                  |
| 2027                   | 240,000                  | 52,320                   | 292,320                  |
| 2028                   | 240,000                  | 39,240                   | 279,240                  |
| 2029                   | 240,000                  | 26,160                   | 266,160                  |
| 2030                   | 240,000                  | 13,080                   | 253,080                  |
| <b>Total</b>           | <u><u>1,200,000</u></u>  | <u><u>194,383</u></u>    | <u><u>1,394,383</u></u>  |
|                        |                          |                          |                          |
| <b>Grand Total</b>     | <u><u>55,764,880</u></u> | <u><u>15,283,765</u></u> | <u><u>71,048,645</u></u> |

**Gaming Revenues - Projected Fund 0003**  
**FY 26**

**Projected Income & Expense Report for FY 26**

|                                                          |            |
|----------------------------------------------------------|------------|
| Estimated Fund Cash Balance on July 1, 2025              | \$ 215,695 |
| Estimated Revenue for FY26 (425,000 or 35,400 per month) | \$ 425,000 |
| Gaming Revenue - MRHD FY26 (75,000)                      | \$ 75,000  |

**Less Board Approved Allocations:**

|                                           | <u>Date Approved</u> | <u>\$ Approved</u> |
|-------------------------------------------|----------------------|--------------------|
| Transfers:                                |                      |                    |
| Tax Reduction - General Supplemental Fund |                      | \$ -               |
| Debt Service                              | 3/4/2025             | \$ 300,000         |
| Meals on Wheels (12,760)                  | 2/25/2025            | \$ 12,760          |
| SRTS (35,948)                             | 2/25/2025            | \$ 35,948          |

|                                      |                          |
|--------------------------------------|--------------------------|
| <b>Total Approved Disbursements</b>  | <u>\$ 348,708</u>        |
| <b>Funds Unallocated for FY 2026</b> | <u><u>\$ 366,987</u></u> |

**Local Option Sales Tax (Infrastructure/Economic Funds) Fund 0031**

FY 26

**Projected Income & Expense Report for FY 26**

|                                                   |               |
|---------------------------------------------------|---------------|
| Estimated Fund Cash Balance on July 1, 2025       | \$ 250,236.56 |
| Estimated Revenue for FY 2025                     |               |
| L.O.S.T From State (625,000 est 52,083 per month) | \$ 625,000.00 |
| Total Revenue                                     | \$ 875,236.56 |

**Obligated Funds:**

**FY 26**

Transfers:

|                                                 |          |                      |
|-------------------------------------------------|----------|----------------------|
| Debt Service                                    | Approved | \$ 300,000.00        |
| Ag Center (8 of 10 Payments)                    | Approved | \$ 150,000.00        |
| Western Iowa Tourism (500)                      | Approved | \$ 500.00            |
| County Fair (35,000)                            | Approved | \$ 35,000.00         |
| Joint City/County SIMPCO Memberships (8,053.90) | Approved | \$ 8,053.90          |
| SIMPCO Improvement Regional Housing (23,322)    | Approved | \$ 23,322.00         |
| Loess Hills Alliance (2,000)                    | Approved | \$ 2,000.00          |
| Iowa's West Coast - (5,000)                     | Approved | \$ 5,000.00          |
|                                                 |          | <u>\$ 523,875.90</u> |

|                               |                             |
|-------------------------------|-----------------------------|
| Funds Unallocated for FY 2026 | <u><u>\$ 351,360.66</u></u> |
|-------------------------------|-----------------------------|



| Project Name                     | Total Estimated Cost | Estimated Date of Completion |
|----------------------------------|----------------------|------------------------------|
| LEC Demo                         | 600,000              | June 2026                    |
| Dorothy Pecaut Center Foundation | 32,000               | June 2026                    |
| Little Sioux Park Road           | 235,700              | August 2025                  |
| EMS Main Front Replacement       | 46,500               | August 2025                  |
| Security Utility/Keys            | 40,000               | January 2026                 |
| County PCs FY26                  | 40,000               | January 2026                 |
| Fiberoptics                      | 25,000               | January 2026                 |
| Fiber testing and tools          | 25,000               | January 2026                 |
| GIS Dashboard                    | 25,000               | January 2026                 |
| Switch Cleanup                   | 25,000               | January 2026                 |
| Loan Note Fees                   | 18,000               | June 2026                    |

1,112,200

# BOARD OF SUPERVISORS

## **BOARD OF SUPERVISORS**

### **FUNCTIONS/SERVICES:**

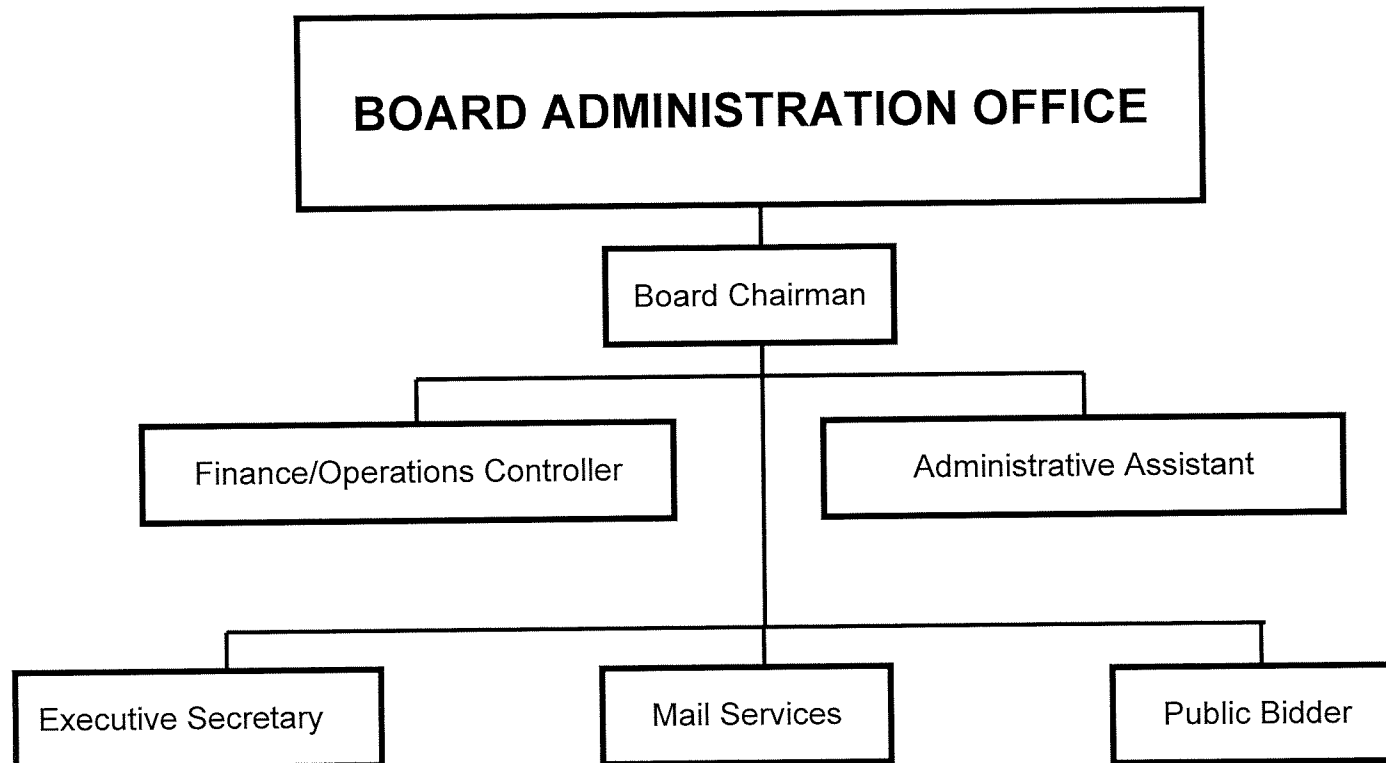
The Board of Supervisors is the legislative body of the county. The functions and records of the Board of Supervisors and the Auditor are interlocking to a marked extent. In a general sense, the Supervisors bear to the county's business the same relation that a private corporation's board of directors bears to the corporation's affairs while the Auditor is like that of the chief executive of the corporation. The Supervisors direct and the Auditor executes.

The Board of Supervisors and its administration office has the oversight of all budget programs except for those that are under the other elected officials: County Attorney, County Auditor/Recorder, County Sheriff and County Treasurer.

# Budget Comparison Report

|                                                                          |                                 |                             |                             |                             | Comparison 1<br>Budget                        |                              | Comparison 1<br>to Parent<br>Budget | %               |
|--------------------------------------------------------------------------|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------------|------------------------------|-------------------------------------|-----------------|
|                                                                          |                                 | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Parent Budget<br>2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |                 |
| <b>Account Number</b>                                                    |                                 |                             |                             |                             |                                               |                              |                                     |                 |
| <b>Function: 9000 - POLICY &amp; ADMINISTRATION/BOARD OF SUPERVISORS</b> |                                 |                             |                             |                             |                                               |                              |                                     |                 |
| <b>Revenue</b>                                                           |                                 |                             |                             |                             |                                               |                              |                                     |                 |
| <a href="#">0001-0-01-9000-91901</a>                                     | Lease Issuance Proceeds         | 74,864.15                   | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <a href="#">0001-3-01-9000-28901</a>                                     | Local Assistance and Tribal Cor | 0.00                        | 82,840.85                   | 17,159.15                   | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <a href="#">0001-4-01-9000-60901</a>                                     | Sale of County Property         | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <a href="#">0001-4-01-9000-84900</a>                                     | MISCELLANEOUS                   | 0.00                        | 0.00                        | 0.00                        | 900,000.00                                    | 0.00                         | -900,000.00                         | -100.00%        |
| <a href="#">0002-0-01-9000-91901</a>                                     | Lease Issuance Proceeds         | 41,058.35                   | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <a href="#">0002-4-01-9000-23014</a>                                     | COVID CARES                     | 0.00                        | 0.00                        | -277.50                     | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <a href="#">0031-1-01-9000-25930</a>                                     | REIMBURSE. - OTHER ENTITY       | 3,244.54                    | 34,552.76                   | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <b>Total Revenue:</b>                                                    |                                 | <b>119,167.04</b>           | <b>117,393.61</b>           | <b>16,881.65</b>            | <b>900,000.00</b>                             | <b>0.00</b>                  | <b>-900,000.00</b>                  | <b>-100.00%</b> |
| <b>Expense</b>                                                           |                                 |                             |                             |                             |                                               |                              |                                     |                 |
| <a href="#">0001-01-9000-000-10000</a>                                   | ELECTED OFFICIALS               | 190,341.98                  | 215,678.57                  | 218,655.86                  | 217,833.80                                    | 213,335.64                   | -4,498.16                           | -2.06%          |
| <a href="#">0001-01-9000-000-11000</a>                                   | FICA - CNTY CONTRIBUTION        | 13,607.43                   | 15,362.46                   | 15,652.96                   | 15,596.27                                     | 15,128.41                    | -467.86                             | -3.00%          |
| <a href="#">0001-01-9000-000-11100</a>                                   | IPERS - CNTY CONTRIBUTION       | 17,968.76                   | 20,360.61                   | 20,640.71                   | 20,563.53                                     | 20,138.90                    | -424.63                             | -2.06%          |
| <a href="#">0001-01-9000-000-11300</a>                                   | EMPLOYEE HOSPITALIZATION        | 78,108.89                   | 92,469.60                   | 83,199.00                   | 92,562.00                                     | 95,818.80                    | 3,256.80                            | 3.52%           |
| <a href="#">0001-01-9000-000-11701</a>                                   | LIFE INSURANCE                  | 182.40                      | 192.00                      | 185.60                      | 192.00                                        | 192.00                       | 0.00                                | 0.00%           |
| <a href="#">0001-01-9000-000-11702</a>                                   | DENTAL INSURANCE                | 1,674.09                    | 1,762.20                    | 1,556.61                    | 1,762.20                                      | 1,762.20                     | 0.00                                | 0.00%           |
| <a href="#">0001-01-9000-000-11703</a>                                   | LTD INSURANCE                   | 947.31                      | 1,099.86                    | 1,095.14                    | 1,110.94                                      | 1,088.00                     | -22.94                              | -2.06%          |
| <a href="#">0001-01-9000-000-26000</a>                                   | STATIONARY/FORMS/GENERA         | 316.68                      | 550.92                      | 349.12                      | 400.00                                        | 500.00                       | 100.00                              | 25.00%          |
| <a href="#">0001-01-9000-000-40200</a>                                   | TYPING, PRINTING & BINDING      | 90.00                       | 144.00                      | 98.50                       | 200.00                                        | 200.00                       | 0.00                                | 0.00%           |
| <a href="#">0001-01-9000-000-41300</a>                                   | EMPLOYEE MILEAGE                | 1,710.08                    | 2,542.89                    | 3,020.46                    | 3,000.00                                      | 3,000.00                     | 0.00                                | 0.00%           |
| <a href="#">0001-01-9000-000-41301</a>                                   | TRAVEL EXPENSES                 | 782.92                      | 1,987.53                    | 1,242.18                    | 3,000.00                                      | 3,000.00                     | 0.00                                | 0.00%           |
| <a href="#">0001-01-9000-000-41302</a>                                   | MEAL EXPENSES                   | 74.53                       | 331.92                      | 138.72                      | 700.00                                        | 800.00                       | 100.00                              | 14.29%          |
| <a href="#">0001-01-9000-000-41401</a>                                   | CELL PHONE EXPENSE              | 3,014.15                    | 2,778.35                    | 2,561.95                    | 3,000.00                                      | 3,000.00                     | 0.00                                | 0.00%           |
| <a href="#">0001-01-9000-000-42002</a>                                   | FISCAL AUDIT                    | 86,735.00                   | 133,490.00                  | 100,015.00                  | 85,000.00                                     | 80,000.00                    | -5,000.00                           | -5.88%          |
| <a href="#">0001-01-9000-000-42004</a>                                   | External Audit Assistance       | 0.00                        | 0.00                        | 3,675.00                    | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <a href="#">0001-01-9000-000-42200</a>                                   | SCHOOL OF INSTRUCTION           | 571.72                      | 1,120.00                    | 1,055.00                    | 2,000.00                                      | 2,000.00                     | 0.00                                | 0.00%           |
| <a href="#">0001-01-9000-000-42601</a>                                   | PROFESSIONAL SERVICES           | 16,632.66                   | 226,316.58                  | 212,670.37                  | 230,000.00                                    | 100,000.00                   | -130,000.00                         | -56.52%         |
| <a href="#">0001-01-9000-000-48000</a>                                   | DUES/MEMBERSHIPS                | 20,718.00                   | 21,848.00                   | 27,485.00                   | 21,453.00                                     | 22,579.00                    | 1,126.00                            | 5.25%           |
| <a href="#">0001-01-9000-000-53001</a>                                   | Lease Agreement Retirement      | 163,173.25                  | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <a href="#">0001-01-9000-000-54001</a>                                   | Interest Payments - Lease       | 2,101.09                    | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <a href="#">0002-01-9000-000-53001</a>                                   | Lease Agreement Retirement      | 17,107.29                   | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <a href="#">0002-01-9000-000-54001</a>                                   | Interest Payments - Lease       | 167.67                      | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <a href="#">0003-01-9000-000-49604</a>                                   | CONTRIBUTIONS/GOVERNMEI         | 109,741.65                  | 109,278.01                  | 144,698.93                  | 48,708.00                                     | 48,708.00                    | 0.00                                | 0.00%           |
| <b>Total Expense:</b>                                                    |                                 | <b>725,767.55</b>           | <b>847,313.50</b>           | <b>837,996.11</b>           | <b>747,081.74</b>                             | <b>611,250.95</b>            | <b>-135,830.79</b>                  | <b>-18.18%</b>  |
| <b>Total Function: 9000 - POLICY &amp; ADMINISTRATION/BOARD O</b>        |                                 | <b>-606,600.51</b>          | <b>-729,919.89</b>          | <b>-821,114.46</b>          | <b>152,918.26</b>                             | <b>-611,250.95</b>           | <b>-764,169.21</b>                  | <b>-499.72%</b> |

# BOARD ADMINISTRATION



### **FUNCTIONS/SERVICES:**

The Board Administration office assists the Board of Supervisors in matters relating to the overall management of the county operations pursuant to the Board of Supervisors' responsibilities as established by Iowa Code.

Budget Comparison Report

|                                                         |                       |             |             |             | Comparison 1<br>Budget       | Comparison 1<br>to Parent<br>Budget | %                        |
|---------------------------------------------------------|-----------------------|-------------|-------------|-------------|------------------------------|-------------------------------------|--------------------------|
|                                                         |                       |             |             |             | Parent Budget                |                                     |                          |
|                                                         |                       |             |             |             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director        | Increase /<br>(Decrease) |
| 2022-2023<br>Total Activity                             |                       |             |             |             | 2023-2024<br>Total Activity  | 2024-2025<br>Total Activity         |                          |
| Account Number                                          |                       |             |             |             |                              |                                     |                          |
| Function: 1110 - LEGAL SERVICE/MEDICAL EXAMINATIONS     |                       |             |             |             |                              |                                     |                          |
| Revenue                                                 |                       |             |             |             |                              |                                     |                          |
| <a href="#">0001-3-28-1110-25180</a>                    | AUTOPSY REIMBURSEMENT | 11,738.21   | 1,645.86    | 1,989.59    | 0.00                         | 5,000.00                            | 5,000.00 0.00%           |
|                                                         | Total Revenue:        | 11,738.21   | 1,645.86    | 1,989.59    | 0.00                         | 5,000.00                            | 5,000.00 0.00%           |
| Expense                                                 |                       |             |             |             |                              |                                     |                          |
| <a href="#">0001-28-1110-000-35200</a>                  | AMBULANCE ASSISTANCE  | 49,313.55   | 37,363.00   | 47,600.44   | 45,000.00                    | 40,000.00                           | -5,000.00 -11.11%        |
| <a href="#">0001-28-1110-000-42202</a>                  | TRAINING              | 0.00        | 0.00        | 0.00        | 0.00                         | 0.00                                | 0.00 0.00%               |
| <a href="#">0001-28-1110-000-42502</a>                  | INVESTIGATIONS        | 35,627.19   | 56,737.80   | 145,307.82  | 145,000.00                   | 140,000.00                          | -5,000.00 -3.45%         |
| <a href="#">0001-28-1110-000-42601</a>                  | PROFESSIONAL SERVICES | 17,875.00   | 7,524.58    | 6,800.00    | 15,000.00                    | 11,000.00                           | -4,000.00 -26.67%        |
| <a href="#">0001-28-1110-000-42801</a>                  | MEDICAL FEES          | 67,600.00   | 36,225.00   | 51,146.77   | 56,000.00                    | 52,000.00                           | -4,000.00 -7.14%         |
| <a href="#">0001-28-1110-000-42802</a>                  | MEDICAL SERVICES      | 99,700.00   | 100,544.06  | 116,098.26  | 90,000.00                    | 100,000.00                          | 10,000.00 11.11%         |
| <a href="#">0001-28-1110-000-42803</a>                  | Morgue Use Contract   | 0.00        | 0.00        | 10,661.85   | 10,000.00                    | 100,000.00                          | 90,000.00 900.00%        |
| <a href="#">0001-28-1110-000-45000</a>                  | RENTALS: BUILDINGS    | 0.00        | 0.00        | 0.00        | 0.00                         | 75,000.00                           | 75,000.00 0.00%          |
|                                                         | Total Expense:        | 270,115.74  | 238,394.44  | 377,615.14  | 361,000.00                   | 518,000.00                          | 157,000.00 43.49%        |
| Total Function: 1110 - LEGAL SERVICE/MEDICAL EXAMINATIO |                       | -258,377.53 | -236,748.58 | -375,625.55 | -361,000.00                  | -513,000.00                         | -152,000.00 42.11%       |

# Budget Comparison Report

|                                                                |                 |              |              | Comparison 1    | Comparison 1    |                  |                     |
|----------------------------------------------------------------|-----------------|--------------|--------------|-----------------|-----------------|------------------|---------------------|
|                                                                |                 |              |              | Parent Budget   | Budget          | to Parent Budget | %                   |
|                                                                |                 |              |              | 2024-2025       | 2025-2026       | Increase /       |                     |
|                                                                |                 |              |              | Budget Director | Budget Director | (Decrease)       |                     |
| Account Number                                                 |                 |              |              |                 |                 |                  |                     |
| Function: 3040 - PHYSICAL HEALTH SERVICES/D. H. ADMINISTRATION |                 |              |              |                 |                 |                  |                     |
| Expense                                                        |                 |              |              |                 |                 |                  |                     |
| <a href="#">0001-01-3040-000-48100</a>                         | TAX ALLOCATIONS | 1,303,778.04 | 2,351,315.00 | 3,021,352.00    | 3,021,352.00    | 2,578,408.00     | -442,944.00 -14.66% |
|                                                                | Total Expense:  | 1,303,778.04 | 2,351,315.00 | 3,021,352.00    | 3,021,352.00    | 2,578,408.00     | -442,944.00 -14.66% |
| Total Function: 3040 - PHYSICAL HEALTH SERVICES/D. H. ADM      |                 | 1,303,778.04 | 2,351,315.00 | 3,021,352.00    | 3,021,352.00    | 2,578,408.00     | -442,944.00 -14.66% |



# Budget Comparison Report

|                                                                          |                            |                      |                      |                      | Comparison 1         | Comparison 1         |                      |                |
|--------------------------------------------------------------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
|                                                                          |                            |                      |                      |                      | Parent Budget        | Budget               | to Parent            | %              |
|                                                                          |                            | 2022-2023            | 2023-2024            | 2024-2025            | 2024-2025            | 2025-2026            | Increase /           |                |
|                                                                          |                            | Total Activity       | Total Activity       | Total Activity       | Budget Director      | Budget Director      | (Decrease)           |                |
| <b>Account Number</b>                                                    |                            |                      |                      |                      |                      |                      |                      |                |
| <b>Function: 9001 - POLICY &amp; ADMINISTRATION/BOARD ADMINISTRATION</b> |                            |                      |                      |                      |                      |                      |                      |                |
| <b>Revenue</b>                                                           |                            |                      |                      |                      |                      |                      |                      |                |
| <a href="#">0001-0-01-9001-90000</a>                                     | AUDITORS TRANSFERS: GENER  | 7,005,285.00         | 8,291,602.00         | 7,751,779.00         | 7,716,779.00         | 6,594,954.00         | -1,121,825.00        | -14.54%        |
| <a href="#">0001-4-01-9001-61000</a>                                     | LAND RENT                  | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00%          |
| <a href="#">0002-0-01-9001-90400</a>                                     | AUDITORS TRANSFERS: OTHER  | 0.00                 | 0.00                 | 1,500,000.00         | 1,500,000.00         | 229,915.00           | -1,270,085.00        | -84.67%        |
| <a href="#">0003-1-01-9001-90400</a>                                     | AUDITORS TRANSFERS: OTHER  | 25,528.68            | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00%          |
| <a href="#">0003-4-01-9001-14200</a>                                     | CASINO GAMBLING TAX        | 512,761.14           | 574,147.00           | 494,781.43           | 525,000.00           | 500,000.00           | -25,000.00           | -4.76%         |
| <a href="#">0003-4-01-9001-84900</a>                                     | MISCELLANEOUS              | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00%          |
| <a href="#">0011-0-01-9001-90200</a>                                     | AUDITOR'S TRANSFERS: RURAL | 477,188.00           | 209,051.00           | 39,000.00            | 39,000.00            | 0.00                 | -39,000.00           | -100.00%       |
| <a href="#">0011-0-01-9001-90400</a>                                     | AUDITORS TRANSFERS: OTHER  | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 76,500.00            | 76,500.00            | 0.00%          |
| <a href="#">0020-0-20-9001-90400</a>                                     | AUDITORS TRANSFERS: OTHER  | 1,611,000.00         | 1,732,500.00         | 1,732,000.00         | 1,732,000.00         | 1,800,000.00         | 68,000.00            | 3.93%          |
| <a href="#">0029-0-01-9001-90400</a>                                     | AUDITORS TRANSFERS: OTHER  | 308,936.00           | 393,935.00           | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00%          |
| <a href="#">0031-4-01-9001-13200</a>                                     | LOCAL OPTION SALES AND SEF | 680,169.22           | 713,525.34           | 654,292.00           | 625,000.00           | 625,000.00           | 0.00                 | 0.00%          |
| <a href="#">1500-0-01-9001-90400</a>                                     | AUDITORS TRANSFERS: OTHER  | 1,200,000.00         | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00%          |
| <a href="#">2000-0-01-9001-90400</a>                                     | AUDITORS TRANSFERS: OTHER  | 1,405,577.23         | 2,341,250.00         | 2,461,960.00         | 2,461,960.00         | 1,686,850.00         | -775,110.00          | -31.48%        |
| <b>Total Revenue:</b>                                                    |                            | <b>13,226,445.27</b> | <b>14,256,010.34</b> | <b>14,633,812.43</b> | <b>14,599,739.00</b> | <b>11,513,219.00</b> | <b>-3,086,520.00</b> | <b>-21.14%</b> |
| <b>Expense</b>                                                           |                            |                      |                      |                      |                      |                      |                      |                |
| <a href="#">0001-01-9001-000-10003</a>                                   | WAGE PLAN EMPLOYEES        | 117,788.82           | 128,568.24           | 132,186.29           | 135,496.96           | 143,865.58           | 8,368.62             | 6.18%          |
| <a href="#">0001-01-9001-000-10004</a>                                   | SUPERVISORY                | 112,698.00           | 121,146.25           | 89,145.75            | 122,357.02           | 128,750.21           | 6,393.19             | 5.23%          |
| <a href="#">0001-01-9001-000-10400</a>                                   | OVERTIME                   | 2,567.82             | 3,213.67             | 2,760.03             | 2,000.00             | 3,500.00             | 1,500.00             | 75.00%         |
| <a href="#">0001-01-9001-000-11000</a>                                   | FICA - CNTY CONTRIBUTION   | 17,293.19            | 18,783.42            | 16,613.02            | 19,171.94            | 20,581.46            | 1,409.52             | 7.35%          |
| <a href="#">0001-01-9001-000-11100</a>                                   | IPERS - CNTY CONTRIBUTION  | 22,000.50            | 23,876.41            | 19,384.09            | 24,341.42            | 26,065.33            | 1,723.91             | 7.08%          |
| <a href="#">0001-01-9001-000-11300</a>                                   | EMPLOYEE HOSPITALIZATION   | 50,664.89            | 54,942.88            | 44,585.06            | 55,537.20            | 56,296.80            | 759.60               | 1.37%          |
| <a href="#">0001-01-9001-000-11701</a>                                   | LIFE INSURANCE             | 96.10                | 97.92                | 89.92                | 97.92                | 115.20               | 17.28                | 17.65%         |
| <a href="#">0001-01-9001-000-11702</a>                                   | DENTAL INSURANCE           | 1,040.54             | 1,057.32             | 851.73               | 1,057.32             | 1,057.32             | 0.00                 | 0.00%          |
| <a href="#">0001-01-9001-000-11703</a>                                   | LTD INSURANCE              | 1,188.63             | 1,289.96             | 958.25               | 826.20               | 826.20               | 0.00                 | 0.00%          |
| <a href="#">0001-01-9001-000-26000</a>                                   | STATIONARY/FORMS/GENERA    | 1,273.62             | 910.58               | 861.55               | 2,000.00             | 2,000.00             | 0.00                 | 0.00%          |
| <a href="#">0001-01-9001-000-26100</a>                                   | MAGAZINES & BOOKS          | 273.00               | 293.00               | 352.99               | 332.00               | 334.00               | 2.00                 | 0.60%          |
| <a href="#">0001-01-9001-000-40000</a>                                   | OFFICIAL PUBL. & LEGALS    | 61,787.68            | 60,630.38            | 62,129.65            | 64,000.00            | 62,000.00            | -2,000.00            | -3.13%         |
| <a href="#">0001-01-9001-000-40200</a>                                   | TYPING, PRINTING & BINDING | 0.00                 | 105.00               | 250.00               | 300.00               | 300.00               | 0.00                 | 0.00%          |
| <a href="#">0001-01-9001-000-41300</a>                                   | EMPLOYEE MILEAGE           | 714.04               | 127.30               | 326.45               | 200.00               | 850.00               | 650.00               | 325.00%        |
| <a href="#">0001-01-9001-000-41301</a>                                   | TRAVEL EXPENSES            | 286.39               | 0.00                 | 341.78               | 500.00               | 500.00               | 0.00                 | 0.00%          |
| <a href="#">0001-01-9001-000-41302</a>                                   | MEAL EXPENSES              | 184.07               | 83.36                | 22.34                | 400.00               | 300.00               | -100.00              | -25.00%        |
| <a href="#">0001-01-9001-000-41400</a>                                   | TELEPHONE EXPENSE          | 189.66               | 180.66               | 69.62                | 250.00               | 300.00               | 50.00                | 20.00%         |
| <a href="#">0001-01-9001-000-42200</a>                                   | SCHOOL OF INSTRUCTION      | 210.00               | 210.00               | 214.94               | 500.00               | 1,000.00             | 500.00               | 100.00%        |
| <a href="#">0001-01-9001-000-42601</a>                                   | PROFESSIONAL SERVICES      | 0.00                 | 0.00                 | 0.00                 | 200.00               | 0.00                 | -200.00              | -100.00%       |
| <a href="#">0001-01-9001-000-44400</a>                                   | REPAIR & MAINTENANCE: EQL  | 3,384.90             | 3,481.26             | 1,660.67             | 3,500.00             | 3,500.00             | 0.00                 | 0.00%          |
| <a href="#">0001-01-9001-000-48900</a>                                   | MISCELLANEOUS              | 0.00                 | 0.00                 | 294.86               | 0.00                 | 0.00                 | 0.00                 | 0.00%          |
| <a href="#">0001-01-9001-000-63600</a>                                   | MACHINERY & EQUIPMENT: O   | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 1,000.00             | 1,000.00             | 0.00%          |

Budget Comparison Report

|                                                        |                          |                             |                             | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget |               |         |
|--------------------------------------------------------|--------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|---------------|---------|
|                                                        |                          |                             |                             | Parent Budget                |                              |                                     | %             |         |
|                                                        |                          |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |               |         |
| Account Number                                         |                          | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity  |                              |                                     |               |         |
| <a href="#">0003-01-9001-000-23000</a>                 | FOOD & PROVISIONS        | 0.00                        | 0.00                        | 4,300.00                     | 0.00                         | 0.00                                | 0.00          | 0.00%   |
| <a href="#">0003-01-9001-000-48900</a>                 | MISCELLANEOUS            | 0.00                        | 0.00                        | 7,500.00                     | 0.00                         | 0.00                                | 0.00          | 0.00%   |
| <a href="#">0031-01-9001-000-49604</a>                 | CONTRIBUTIONS/GOVERNMENT | 232,913.83                  | 302,043.86                  | 243,081.38                   | 236,684.00                   | 223,875.90                          | -12,808.10    | -5.41%  |
|                                                        | Total Expense:           | 626,555.68                  | 721,041.47                  | 627,980.37                   | 669,751.98                   | 677,018.00                          | 7,266.02      | 1.08%   |
| Total Function: 9001 - POLICY & ADMINISTRATION/BOARD A |                          | 12,599,889.59               | 13,534,968.87               | 14,005,832.06                | 13,929,987.02                | 10,836,201.00                       | -3,093,786.02 | -22.21% |

Budget Comparison Report

|                                                          |  |                         |          |          | Comparison 1<br>Budget |                 | Comparison 1<br>to Parent<br>Budget |           |         |
|----------------------------------------------------------|--|-------------------------|----------|----------|------------------------|-----------------|-------------------------------------|-----------|---------|
|                                                          |  |                         |          |          | Parent Budget          |                 |                                     | %         |         |
|                                                          |  |                         |          |          | 2024-2025              | 2025-2026       | Increase /                          |           |         |
|                                                          |  |                         |          |          | Budget Director        | Budget Director | (Decrease)                          |           |         |
| 2022-2023                                                |  |                         |          |          |                        |                 |                                     |           |         |
| Total Activity                                           |  |                         |          |          |                        |                 |                                     |           |         |
| 2023-2024                                                |  |                         |          |          |                        |                 |                                     |           |         |
| Total Activity                                           |  |                         |          |          |                        |                 |                                     |           |         |
| 2024-2025                                                |  |                         |          |          |                        |                 |                                     |           |         |
| Total Activity                                           |  |                         |          |          |                        |                 |                                     |           |         |
| Account Number                                           |  |                         |          |          |                        |                 |                                     |           |         |
| Function: 9031 - POLICY & ADMINISTRATION/CIVIL SERVICE   |  |                         |          |          |                        |                 |                                     |           |         |
| Expense                                                  |  |                         |          |          |                        |                 |                                     |           |         |
| <a href="#">0001-01-9031-000-26000</a>                   |  | STATIONARY/FORMS/GENERA | 880.09   | 155.50   | 506.53                 | 4,735.00        | 4,365.00                            | -370.00   | -7.81%  |
| <a href="#">0001-01-9031-000-40000</a>                   |  | OFFICIAL PUBL. & LEGALS | 747.00   | 0.00     | 0.00                   | 0.00            | 0.00                                | 0.00      | 0.00%   |
| <a href="#">0001-01-9031-000-41200</a>                   |  | POSTAGE & MAILING       | 226.56   | 39.25    | 0.00                   | 0.00            | 0.00                                | 0.00      | 0.00%   |
| <a href="#">0001-01-9031-000-41400</a>                   |  | TELEPHONE EXPENSE       | 0.00     | 0.00     | 0.00                   | 0.00            | 0.00                                | 0.00      | 0.00%   |
| <a href="#">0001-01-9031-000-42601</a>                   |  | PROFESSIONAL SERVICES   | 312.65   | 400.00   | 352.18                 | 5,000.00        | 4,000.00                            | -1,000.00 | -20.00% |
| <a href="#">0001-01-9031-000-44901</a>                   |  | CONTRACTUAL SERVICES    | 4,950.00 | 6,230.64 | 5,754.72               | 5,000.00        | 7,000.00                            | 2,000.00  | 40.00%  |
| Total Expense:                                           |  |                         | 7,116.30 | 6,825.39 | 6,613.43               | 14,735.00       | 15,365.00                           | 630.00    | 4.28%   |
| Total Function: 9031 - POLICY & ADMINISTRATION/CIVIL SER |  |                         | 7,116.30 | 6,825.39 | 6,613.43               | 14,735.00       | 15,365.00                           | 630.00    | 4.28%   |

# Budget Comparison Report

|                                                          |                         | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1                 | Comparison 1                 | %                                  |           |
|----------------------------------------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------------|-----------|
|                                                          |                         |                             |                             |                             | Parent Budget                | Budget                       |                                    | to Parent |
| Account Number                                           |                         |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Budget<br>Increase /<br>(Decrease) |           |
| Function: 9032 - POLICY & ADMINISTRATION/PUBLIC BIDDER   |                         |                             |                             |                             |                              |                              |                                    |           |
| Revenue                                                  |                         |                             |                             |                             |                              |                              |                                    |           |
| <a href="#">0001-4-01-9032-84601</a>                     | PUBLIC BIDDER SALES     | 29,200.00                   | 7,534.00                    | 41,239.00                   | 6,000.00                     | 7,500.00                     | 1,500.00                           | 25.00%    |
|                                                          | Total Revenue:          | 29,200.00                   | 7,534.00                    | 41,239.00                   | 6,000.00                     | 7,500.00                     | 1,500.00                           | 25.00%    |
| Expense                                                  |                         |                             |                             |                             |                              |                              |                                    |           |
| <a href="#">0001-01-9032-000-40000</a>                   | OFFICIAL PUBL. & LEGALS | 658.69                      | 331.86                      | 802.11                      | 1,000.00                     | 1,000.00                     | 0.00                               | 0.00%     |
| <a href="#">0001-01-9032-000-42601</a>                   | PROFESSIONAL SERVICES   | 1,890.00                    | 1,000.00                    | 1,375.00                    | 3,000.00                     | 2,000.00                     | -1,000.00                          | -33.33%   |
|                                                          | Total Expense:          | 2,548.69                    | 1,331.86                    | 2,177.11                    | 4,000.00                     | 3,000.00                     | -1,000.00                          | -25.00%   |
| Total Function: 9032 - POLICY & ADMINISTRATION/PUBLIC BI |                         | 26,651.31                   | 6,202.14                    | 39,061.89                   | 2,000.00                     | 4,500.00                     | 2,500.00                           | 125.00%   |



Budget Comparison Report

|                                                         |                      |                |                |                | Comparison 1    | Comparison 1    |            |         |
|---------------------------------------------------------|----------------------|----------------|----------------|----------------|-----------------|-----------------|------------|---------|
|                                                         |                      |                |                |                | Parent Budget   | Budget          | to Parent  | %       |
|                                                         |                      | 2022-2023      | 2023-2024      | 2024-2025      | 2024-2025       | 2025-2026       | Increase / |         |
|                                                         |                      | Total Activity | Total Activity | Total Activity | Budget Director | Budget Director | (Decrease) |         |
| Account Number                                          |                      |                |                |                |                 |                 |            |         |
| Function: 9033 - POLICY & ADMINISTRATION/MAIL SERVICES  |                      |                |                |                |                 |                 |            |         |
| Expense                                                 |                      |                |                |                |                 |                 |            |         |
| <a href="#">0001-01-9033-000-41200</a>                  | POSTAGE & MAILING    | 53,890.28      | 43,900.55      | 47,066.46      | 65,000.00       | 57,500.00       | -7,500.00  | -11.54% |
| <a href="#">0001-01-9033-000-44901</a>                  | CONTRACTUAL SERVICES | 5,485.91       | 3,581.54       | 3,553.02       | 5,000.00        | 5,000.00        | 0.00       | 0.00%   |
| Total Expense:                                          |                      | 59,376.19      | 47,482.09      | 50,619.48      | 70,000.00       | 62,500.00       | -7,500.00  | -10.71% |
| Total Function: 9033 - POLICY & ADMINISTRATION/MAIL SER |                      | 59,376.19      | 47,482.09      | 50,619.48      | 70,000.00       | 62,500.00       | -7,500.00  | -10.71% |

# Budget Comparison Report

|                                                          |                 |            |            | Comparison 1    | Comparison 1    |            |            |        |
|----------------------------------------------------------|-----------------|------------|------------|-----------------|-----------------|------------|------------|--------|
|                                                          |                 |            |            | Parent Budget   | Budget          | to Parent  |            |        |
|                                                          |                 |            |            | 2024-2025       | 2025-2026       | Increase / |            |        |
|                                                          |                 |            |            | Budget Director | Budget Director | (Decrease) |            |        |
|                                                          |                 |            |            |                 |                 | %          |            |        |
| Account Number                                           |                 |            |            |                 |                 |            |            |        |
| Function: 1210 - EMERGENCY SERVICES/EMERGENCY MANAGEMENT |                 |            |            |                 |                 |            |            |        |
| Expense                                                  |                 |            |            |                 |                 |            |            |        |
| <a href="#">0002-01-1210-000-48100</a>                   | TAX ALLOCATIONS | 144,601.00 | 150,537.00 | 212,849.00      | 212,849.00      | 316,411.00 | 103,562.00 | 48.66% |
|                                                          | Total Expense:  | 144,601.00 | 150,537.00 | 212,849.00      | 212,849.00      | 316,411.00 | 103,562.00 | 48.66% |
| Total Function: 1210 - EMERGENCY SERVICES/EMERGENCY M    |                 | 144,601.00 | 150,537.00 | 212,849.00      | 212,849.00      | 316,411.00 | 103,562.00 | 48.66% |

Budget Comparison Report

|                                                        |                |                | Comparison 1    |                 | Comparison 1     | %                  |
|--------------------------------------------------------|----------------|----------------|-----------------|-----------------|------------------|--------------------|
|                                                        |                |                | Parent Budget   | Budget          | to Parent Budget |                    |
|                                                        |                |                | 2024-2025       | 2025-2026       | Increase /       |                    |
|                                                        |                |                | Budget Director | Budget Director | (Decrease)       |                    |
| Account Number                                         | 2022-2023      | 2023-2024      | 2024-2025       |                 |                  |                    |
| Function: 1231 - EMERGENCY SERVICES/STARCOM PROGRAM    | Total Activity | Total Activity | Total Activity  |                 |                  |                    |
| Expense                                                |                |                |                 |                 |                  |                    |
| <a href="#">0002-01-1231-000-48100</a> TAX ALLOCATIONS | 92,355.88      | 95,232.48      | 106,480.44      | 106,480.00      | 87,202.00        | -19,278.00 -18.10% |
| Total Expense:                                         | 92,355.88      | 95,232.48      | 106,480.44      | 106,480.00      | 87,202.00        | -19,278.00 -18.10% |
| Total Function: 1231 - EMERGENCY SERVICES/STARCOM PRO  | 92,355.88      | 95,232.48      | 106,480.44      | 106,480.00      | 87,202.00        | -19,278.00 -18.10% |

# Budget Comparison Report

|                                                                     |                           |           |           | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget |            |          |
|---------------------------------------------------------------------|---------------------------|-----------|-----------|------------------------------|------------------------------|-------------------------------------|------------|----------|
|                                                                     |                           |           |           | Parent Budget                |                              |                                     | %          |          |
|                                                                     |                           |           |           | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |            |          |
| Account Number                                                      |                           |           |           |                              |                              |                                     |            |          |
| Function: 1400 - PUBLIC SAFETY & LEGAL SER/DISTRICT COURT OPERATION |                           |           |           |                              |                              |                                     |            |          |
| Revenue                                                             |                           |           |           |                              |                              |                                     |            |          |
| <a href="#">0002-2-31-1400-25931</a>                                | TELEPHONE REIMB- OTHER EN | 21,258.90 | 4,560.06  | 1,084.44                     | 25,000.00                    | 660.00                              | -24,340.00 | -97.36%  |
| Total Revenue:                                                      |                           | 21,258.90 | 4,560.06  | 1,084.44                     | 25,000.00                    | 660.00                              | -24,340.00 | -97.36%  |
| Expense                                                             |                           |           |           |                              |                              |                                     |            |          |
| <a href="#">0002-31-1400-000-41303</a>                              | PARKING                   | 3,025.00  | 4,550.06  | 0.00                         | 4,750.00                     | 0.00                                | -4,750.00  | -100.00% |
| <a href="#">0002-31-1400-000-41400</a>                              | TELEPHONE EXPENSE         | 21,451.96 | 4,722.06  | 1,136.19                     | 25,000.00                    | 660.00                              | -24,340.00 | -97.36%  |
| Total Expense:                                                      |                           | 24,476.96 | 9,272.12  | 1,136.19                     | 29,750.00                    | 660.00                              | -29,090.00 | -97.78%  |
| Total Function: 1400 - PUBLIC SAFETY & LEGAL SER/DISTRICT           |                           | -3,218.06 | -4,712.06 | -51.75                       | -4,750.00                    | 0.00                                | 4,750.00   | -100.00% |



Budget Comparison Report

|                                                                     |                                |            |            | Comparison 1    | Comparison 1    |            |                   |
|---------------------------------------------------------------------|--------------------------------|------------|------------|-----------------|-----------------|------------|-------------------|
|                                                                     |                                |            |            | Parent Budget   | Budget          | to Parent  | %                 |
|                                                                     |                                |            |            | 2024-2025       | 2025-2026       | Increase / |                   |
|                                                                     |                                |            |            | Budget Director | Budget Director | (Decrease) |                   |
| Account Number                                                      |                                |            |            |                 |                 |            |                   |
| Function: 1620 - PUBLIC SAFETY & LEGAL SER/COURT APPOINTED JUV. ATT |                                |            |            |                 |                 |            |                   |
| Expense                                                             |                                |            |            |                 |                 |            |                   |
| <a href="#">0002-30-1620-000-40000</a>                              | Publications, Notices & Advert | 57.82      | 0.00       | 113.02          | 0.00            | 0.00       | 0.00%             |
| <a href="#">0002-30-1620-000-42503</a>                              | ATTORNEY FEES                  | 277,307.63 | 295,310.78 | 291,868.70      | 325,000.00      | 300,000.00 | -25,000.00 -7.69% |
| <a href="#">0002-30-1620-000-42507</a>                              | INTERPRETING FEES              | 0.00       | 0.00       | 0.00            | 0.00            | 0.00       | 0.00 0.00%        |
| <a href="#">0002-30-1620-000-42508</a>                              | MHI ATTORNEY FEES              | 48,974.91  | 52,052.95  | 54,441.60       | 50,000.00       | 56,000.00  | 6,000.00 12.00%   |
| <a href="#">0002-30-1620-000-42509</a>                              | MHI INTERPRETING FEES          | 0.00       | 0.00       | 720.00          | 0.00            | 0.00       | 0.00 0.00%        |
| Total Expense:                                                      |                                | 326,340.36 | 347,363.73 | 347,143.32      | 375,000.00      | 356,000.00 | -19,000.00 -5.07% |
| Total Function: 1620 - PUBLIC SAFETY & LEGAL SER/COURT A            |                                | 326,340.36 | 347,363.73 | 347,143.32      | 375,000.00      | 356,000.00 | -19,000.00 -5.07% |

# Budget Comparison Report

|                                                                     |                           |            |              |              | Comparison 1<br>Budget       | Comparison 1<br>to Parent<br>Budget |                          |
|---------------------------------------------------------------------|---------------------------|------------|--------------|--------------|------------------------------|-------------------------------------|--------------------------|
|                                                                     |                           |            |              |              | Parent Budget                |                                     | %                        |
|                                                                     |                           |            |              |              | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director        | Increase /<br>(Decrease) |
| Account Number                                                      |                           |            |              |              |                              |                                     |                          |
| Function: 9200 - RISK MANAGEMENT SERVICES/RESOURCE/PROT/REC - ADMIN |                           |            |              |              |                              |                                     |                          |
| Expense                                                             |                           |            |              |              |                              |                                     |                          |
| <a href="#">0002-01-9200-000-46000</a>                              | SELF LIABILITY ALLOCATION | 900,000.00 | 1,000,000.00 | 1,400,000.00 | 1,400,000.00                 | 1,660,000.00                        | 260,000.00 18.57%        |
|                                                                     | Total Expense:            | 900,000.00 | 1,000,000.00 | 1,400,000.00 | 1,400,000.00                 | 1,660,000.00                        | 260,000.00 18.57%        |
| Total Function: 9200 - RISK MANAGEMENT SERVICES/RESOU               |                           | 900,000.00 | 1,000,000.00 | 1,400,000.00 | 1,400,000.00                 | 1,660,000.00                        | 260,000.00 18.57%        |

# Budget Comparison Report

|                                                            |                 |           |           | Comparison 1    | Comparison 1    |                  |                  |
|------------------------------------------------------------|-----------------|-----------|-----------|-----------------|-----------------|------------------|------------------|
|                                                            |                 |           |           | Parent Budget   | Budget          | to Parent Budget | %                |
|                                                            |                 |           |           | 2024-2025       | 2025-2026       | Increase /       |                  |
|                                                            |                 |           |           | Budget Director | Budget Director | (Decrease)       |                  |
| Account Number                                             |                 |           |           |                 |                 |                  |                  |
| Function: 6000 - CONSERV. & RECREA. SER./SOIL CONSERVATION |                 |           |           |                 |                 |                  |                  |
| Expense                                                    |                 |           |           |                 |                 |                  |                  |
| <a href="#">0011-01-6000-000-48100</a>                     | TAX ALLOCATIONS | 39,000.00 | 39,000.00 | 39,000.00       | 39,000.00       | 50,000.00        | 11,000.00 28.21% |
| Total Expense:                                             |                 | 39,000.00 | 39,000.00 | 39,000.00       | 39,000.00       | 50,000.00        | 11,000.00 28.21% |
| Total Function: 6000 - CONSERV. & RECREA. SER./SOIL CONSE  |                 | 39,000.00 | 39,000.00 | 39,000.00       | 39,000.00       | 50,000.00        | 11,000.00 28.21% |

# Budget Comparison Report

|                                                                         |                         |            |            |            | Comparison 1    | Comparison 1    |            |       |
|-------------------------------------------------------------------------|-------------------------|------------|------------|------------|-----------------|-----------------|------------|-------|
|                                                                         |                         |            |            |            | Parent Budget   | Budget          | to Parent  | %     |
|                                                                         |                         |            |            |            | 2024-2025       | 2025-2026       | Budget     |       |
|                                                                         |                         |            |            |            | Budget Director | Budget Director | Increase / |       |
|                                                                         |                         |            |            |            |                 |                 | (Decrease) |       |
| Account Number                                                          |                         |            |            |            |                 |                 |            |       |
| Function: 6020 - ENVIRONMENTAL QUALITY/WDBRY CO AREA SOLID WASTE AGENCY |                         |            |            |            |                 |                 |            |       |
| Expense                                                                 |                         |            |            |            |                 |                 |            |       |
| 0011-01-6020-000-49604                                                  | CONTRIBUTIONS/GOVERNMEI | 202,091.61 | 209,149.34 | 205,276.26 | 205,277.00      | 209,788.00      | 4,511.00   | 2.20% |
| Total Expense:                                                          |                         | 202,091.61 | 209,149.34 | 205,276.26 | 205,277.00      | 209,788.00      | 4,511.00   | 2.20% |
| Total Function: 6020 - ENVIRONMENTAL QUALITY/WDBRY CO                   |                         | 202,091.61 | 209,149.34 | 205,276.26 | 205,277.00      | 209,788.00      | 4,511.00   | 2.20% |

# Budget Comparison Report

|                                                            |                   |          |          | Comparison 1    | Comparison 1    |                  |                 |
|------------------------------------------------------------|-------------------|----------|----------|-----------------|-----------------|------------------|-----------------|
|                                                            |                   |          |          | Parent Budget   | Budget          | to Parent Budget | %               |
|                                                            |                   |          |          | 2024-2025       | 2025-2026       | Increase /       |                 |
|                                                            |                   |          |          | Budget Director | Budget Director | (Decrease)       |                 |
| Account Number                                             |                   |          |          |                 |                 |                  |                 |
| Function: 8020 - REPRESENTATION SERVICES/TOWNSHIP TRUSTEES |                   |          |          |                 |                 |                  |                 |
| Expense                                                    |                   |          |          |                 |                 |                  |                 |
| <a href="#">0011-02-8020-000-12500</a>                     | TOWNSHIP OFFICERS | 4,110.78 | 8,622.82 | 6,060.00        | 6,560.00        | 8,000.00         | 1,440.00 21.95% |
|                                                            | Total Expense:    | 4,110.78 | 8,622.82 | 6,060.00        | 6,560.00        | 8,000.00         | 1,440.00 21.95% |
| Total Function: 8020 - REPRESENTATION SERVICES/TOWNSHI     |                   | 4,110.78 | 8,622.82 | 6,060.00        | 6,560.00        | 8,000.00         | 1,440.00 21.95% |

Budget Comparison Report

|                                             |                    | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget | %        |
|---------------------------------------------|--------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|----------|
|                                             |                    |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |          |
| Account Number                              |                    |                             |                             |                             |                              |                              |                                     |          |
| Function: 0300 - OPERATING TRANSFERS        |                    |                             |                             |                             |                              |                              |                                     |          |
| Expense                                     |                    |                             |                             |                             |                              |                              |                                     |          |
| <a href="#">0001-01-0300-000-81400</a>      | AUDITORS TRANSFERS | 1,434,471.99                | 1,816,093.00                | 2,072,310.00                | 2,072,310.00                 | 0.00                         | -2,072,310.00                       | -100.00% |
| <a href="#">0002-01-0300-000-81400</a>      | AUDITORS TRANSFERS | 6,867,285.00                | 7,805,485.00                | 8,182,379.00                | 7,582,379.00                 | 6,462,354.00                 | -1,120,025.00                       | -14.77%  |
| <a href="#">0003-01-0300-000-81400</a>      | AUDITORS TRANSFERS | 225,341.00                  | 499,345.00                  | 585,000.00                  | 550,000.00                   | 300,000.00                   | -250,000.00                         | -45.45%  |
| <a href="#">0011-01-0300-000-81400</a>      | AUDITORS TRANSFERS | 1,935,826.00                | 2,084,707.00                | 1,825,608.00                | 1,825,608.00                 | 1,987,859.00                 | 162,251.00                          | 8.89%    |
| <a href="#">0012-01-0300-000-81400</a>      | AUDITORS TRANSFERS | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 76,500.00                    | 76,500.00                           | 0.00%    |
| <a href="#">0020-01-0300-000-81400</a>      | AUDITORS TRANSFERS | 300,000.00                  | 300,000.00                  | 300,000.00                  | 300,000.00                   | 300,000.00                   | 0.00                                | 0.00%    |
| <a href="#">0030-01-0300-000-81400</a>      | AUDITORS TRANSFERS | 102,573.24                  | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%    |
| <a href="#">0031-01-0300-000-81400</a>      | AUDITORS TRANSFERS | 301,847.00                  | 721,372.00                  | 289,000.00                  | 289,000.00                   | 300,000.00                   | 11,000.00                           | 3.81%    |
| <a href="#">0067-01-0300-000-81400</a>      | AUDITORS TRANSFERS | 138,000.00                  | 136,200.00                  | 134,400.00                  | 134,400.00                   | 132,600.00                   | -1,800.00                           | -1.34%   |
| <a href="#">1500-01-0300-000-81400</a>      | AUDITORS TRANSFERS | 25,528.68                   | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%    |
| <a href="#">2000-01-0300-000-81400</a>      | AUDITORS TRANSFERS | 4,018,751.09                | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%    |
| Total Expense:                              |                    | 15,349,624.00               | 13,363,202.00               | 13,388,697.00               | 12,753,697.00                | 9,559,313.00                 | -3,194,384.00                       | -25.05%  |
| Total Function: 0300 - OPERATING TRANSFERS: |                    | 15,349,624.00               | 13,363,202.00               | 13,388,697.00               | 12,753,697.00                | 9,559,313.00                 | -3,194,384.00                       | -25.05%  |



Woodbury County

## Budget Comparison Report

### Account Detail

|                                                 |                           |            |              | Comparison 1    |                 | Comparison 1     |                    |
|-------------------------------------------------|---------------------------|------------|--------------|-----------------|-----------------|------------------|--------------------|
|                                                 |                           |            |              | Parent Budget   | Budget          | to Parent Budget | %                  |
|                                                 |                           |            |              | 2024-2025       | 2025-2026       | Increase /       |                    |
|                                                 |                           |            |              | Budget Director | Budget Director | (Decrease)       |                    |
| Account Number                                  |                           |            |              |                 |                 |                  |                    |
| Function: 0030 - REFUNDS & MISCELLANEOUS        |                           |            |              |                 |                 |                  |                    |
| Expense                                         |                           |            |              |                 |                 |                  |                    |
| <a href="#">0001-01-0030-000-48900</a>          | MISCELLANEOUS             | 11,647.92  | 70,449.14    | 10,264.96       | 25,000.00       | 15,000.00        | -10,000.00 -40.00% |
| <a href="#">0001-01-0030-000-49602</a>          | TAX REBATES PER AGREEMENT | 605,806.00 | 707,577.00   | 711,847.00      | 675,000.00      | 687,734.00       | 12,734.00 1.89%    |
| <a href="#">0001-01-0030-000-49603</a>          | REFUNDS                   | 0.00       | -468.00      | -1,612.00       | 0.00            | 0.00             | 0.00 0.00%         |
| <a href="#">0011-01-0030-000-49602</a>          | TAX REBATES PER AGREEMENT | 208,570.00 | 243,604.00   | 241,537.00      | 235,000.00      | 233,355.00       | -1,645.00 -0.70%   |
| Total Expense:                                  |                           | 826,023.92 | 1,021,162.14 | 962,036.96      | 935,000.00      | 936,089.00       | 1,089.00 0.12%     |
| Total Function: 0030 - REFUNDS & MISCELLANEOUS: |                           | 826,023.92 | 1,021,162.14 | 962,036.96      | 935,000.00      | 936,089.00       | 1,089.00 0.12%     |

# DEBT SERVICES



Budget Comparison Report

|                                                          |                                 | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget |          |  |  |
|----------------------------------------------------------|---------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|----------|--|--|
|                                                          |                                 |                             |                             |                             | Parent Budget                |                              | %                                   |          |  |  |
|                                                          |                                 |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |          |  |  |
| Account Number                                           |                                 |                             |                             |                             |                              |                              |                                     |          |  |  |
| Function: 0100 - LONG-TERM DEBT/WDBY CO. LEC - TAXABLE   |                                 |                             |                             |                             |                              |                              |                                     |          |  |  |
| Expense                                                  |                                 |                             |                             |                             |                              |                              |                                     |          |  |  |
| <a href="#">2000-01-0100-000-51005</a>                   | Principal FY17 TIF Loan         | 375,000.00                  | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%    |  |  |
| <a href="#">2000-01-0100-000-51006</a>                   | Principal FY19 Capital Loan No  | 157,511.80                  | 157,511.80                  | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%    |  |  |
| <a href="#">2000-01-0100-000-51007</a>                   | Principal FY20 Capital Loan No  | 180,000.00                  | 180,000.00                  | 180,000.00                  | 180,000.00                   | 0.00                         | -180,000.00                         | -100.00% |  |  |
| <a href="#">2000-01-0100-000-51008</a>                   | Principal FY17 Capital Loan No  | 371,740.40                  | 371,740.40                  | 371,740.40                  | 371,740.00                   | 371,740.00                   | 0.00                                | 0.00%    |  |  |
| <a href="#">2000-01-0100-000-51009</a>                   | Principal FY17 (Intake) Capital | 100,000.00                  | 100,000.00                  | 100,000.00                  | 100,000.00                   | 100,000.00                   | 0.00                                | 0.00%    |  |  |
| <a href="#">2000-01-0100-000-51010</a>                   | Principal FY21 Capital Loan No  | 360,000.00                  | 360,000.00                  | 360,000.00                  | 360,000.00                   | 360,000.00                   | 0.00                                | 0.00%    |  |  |
| <a href="#">2000-01-0100-000-51013</a>                   | Principal FY22 Sec Rds Gravel C | 520,000.00                  | 790,000.00                  | 820,000.00                  | 820,000.00                   | 850,000.00                   | 30,000.00                           | 3.66%    |  |  |
| <a href="#">2000-01-0100-000-51014</a>                   | Principal FY22 Capital Loan No  | 483,200.00                  | 483,200.00                  | 483,200.00                  | 483,200.00                   | 483,200.00                   | 0.00                                | 0.00%    |  |  |
| <a href="#">2000-01-0100-000-51015</a>                   | Principal FY18 Capital Loan No  | 272,852.00                  | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%    |  |  |
| <a href="#">2000-01-0100-000-51017</a>                   | Principal FY23 Capital Loan No  | 0.00                        | 380,000.00                  | 380,000.00                  | 380,000.00                   | 380,000.00                   | 0.00                                | 0.00%    |  |  |
| <a href="#">2000-01-0100-000-51018</a>                   | Principal FY24 Capital Loan No  | 0.00                        | 0.00                        | 160,000.00                  | 160,000.00                   | 160,000.00                   | 0.00                                | 0.00%    |  |  |
| <a href="#">2000-01-0100-000-51019</a>                   | Principal FY25 Capital Loan No  | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 240,000.00                   | 240,000.00                          | 0.00%    |  |  |
| Total Expense:                                           |                                 | 2,820,304.20                | 2,822,452.20                | 2,854,940.40                | 2,854,940.00                 | 2,944,940.00                 | 90,000.00                           | 3.15%    |  |  |
| Total Function: 0100 - LONG-TERM DEBT/WDBY CO. LEC - TAX |                                 | 2,820,304.20                | 2,822,452.20                | 2,854,940.40                | 2,854,940.00                 | 2,944,940.00                 | 90,000.00                           | 3.15%    |  |  |

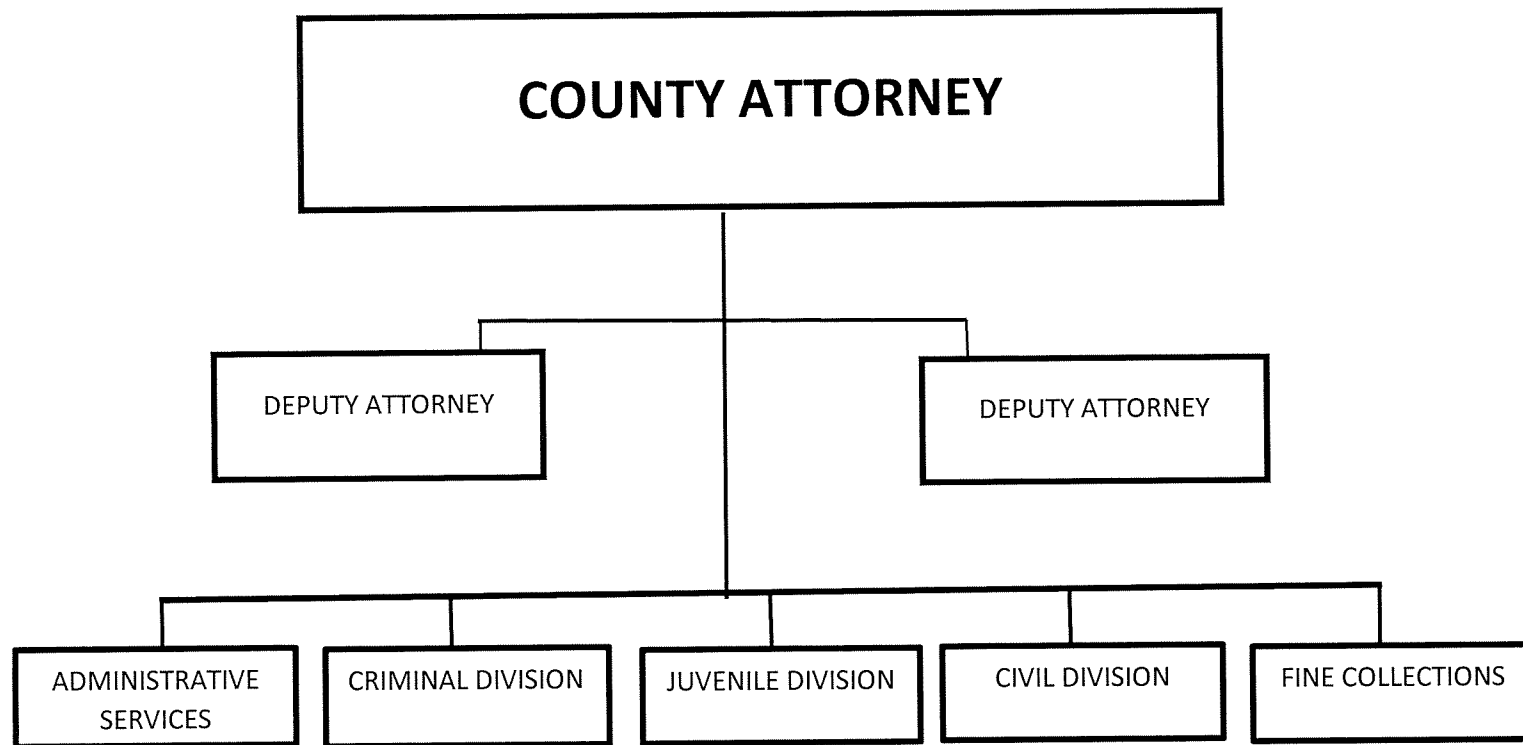
Budget Comparison Report

|                                                                         |                |                | Comparison 1    |                 | Comparison 1          |          | % |
|-------------------------------------------------------------------------|----------------|----------------|-----------------|-----------------|-----------------------|----------|---|
|                                                                         |                |                | Parent Budget   | Budget          | to Parent Budget      |          |   |
|                                                                         |                |                | 2024-2025       | 2025-2026       | Increase / (Decrease) |          |   |
| Account Number                                                          | 2022-2023      | 2023-2024      | 2024-2025       | 2025-2026       | Increase / (Decrease) |          |   |
| Function: 0110 - LONG-TERM DEBT/WDBY CNTY, LEC - TAXABLE                | Total Activity | Total Activity | Budget Director | Budget Director | (Decrease)            |          |   |
| Expense                                                                 |                |                |                 |                 |                       |          |   |
| <a href="#">2000-01-0110-000-52005</a> Interest FY17 TIF Loan           | 8,250.00       | 0.00           | 0.00            | 0.00            | 0.00                  | 0.00%    |   |
| <a href="#">2000-01-0110-000-52006</a> Interest FY19 Capital Loan Not   | 7,686.58       | 3,843.29       | 0.00            | 0.00            | 0.00                  | 0.00%    |   |
| <a href="#">2000-01-0110-000-52007</a> Interest FY20 Capital Loan Not   | 7,506.00       | 5,004.00       | 2,502.00        | 0.00            | -2,502.00             | -100.00% |   |
| <a href="#">2000-01-0110-000-52008</a> Interest FY17 Capital Loan Not   | 36,988.00      | 29,590.53      | 22,192.86       | 14,795.00       | -7,398.00             | -33.33%  |   |
| <a href="#">2000-01-0110-000-52009</a> Interest FY17 (Intake) Capital L | 9,950.17       | 7,960.00       | 5,970.04        | 3,980.00        | -1,990.00             | -33.33%  |   |
| <a href="#">2000-01-0110-000-52010</a> Interest FY21 Capital Loan Not   | 12,096.00      | 9,072.00       | 6,048.00        | 3,024.00        | -3,024.00             | -50.00%  |   |
| <a href="#">2000-01-0110-000-52013</a> Interest FY22 Sec Rds Gravel C   | 570,074.58     | 301,700.00     | 270,100.00      | 236,850.00      | -32,800.00            | -12.16%  |   |
| <a href="#">2000-01-0110-000-52014</a> Interest FY22 Capital Loan Not   | 55,954.56      | 41,748.48      | 31,485.31       | 20,874.00       | -10,437.00            | -33.33%  |   |
| <a href="#">2000-01-0110-000-52015</a> Interest FY18 Capital Loan Not   | 7,230.58       | 0.00           | 0.00            | 0.00            | 0.00                  | 0.00%    |   |
| <a href="#">2000-01-0110-000-52017</a> Interest FY23 Capital Loan Not   | 0.00           | 64,250.08      | 54,264.00       | 40,698.00       | -13,566.00            | -25.00%  |   |
| <a href="#">2000-01-0110-000-52018</a> Interest FY24 Capital Loan Not   | 0.00           | 0.00           | 30,666.67       | 24,000.00       | -10,533.00            | -30.50%  |   |
| <a href="#">2000-01-0110-000-52019</a> Interest FY25 Capital Loan Not   | 0.00           | 0.00           | 0.00            | 63,583.00       | 63,583.00             | 0.00%    |   |
| Total Expense:                                                          | 715,736.47     | 463,168.38     | 423,228.88      | 407,804.00      | -18,667.00            | -4.38%   |   |
| Total Function: 0110 - LONG-TERM DEBT/WDBY CNTY, LEC - T                | 715,736.47     | 463,168.38     | 423,228.88      | 407,804.00      | -18,667.00            | -4.38%   |   |

Budget Comparison Report

|                                        |                           |      |              | Comparison 1    |                 | Comparison 1 |                  |
|----------------------------------------|---------------------------|------|--------------|-----------------|-----------------|--------------|------------------|
|                                        |                           |      |              | Budget          |                 | to Parent    |                  |
|                                        |                           |      |              | Parent Budget   | Budget          | Budget       | %                |
|                                        |                           |      |              | 2024-2025       | 2025-2026       | Increase /   |                  |
|                                        |                           |      |              | Budget Director | Budget Director | (Decrease)   |                  |
| Account Number                         |                           |      |              |                 |                 |              |                  |
| Function: 0120 - LEASE PAYMENT         |                           |      |              |                 |                 |              |                  |
| Expense                                |                           |      |              |                 |                 |              |                  |
| <a href="#">2000-01-0120-000-56001</a> | LEASE PAYMENT TO LEC AUTH | 0.00 | 4,015,788.26 | 4,021,252.94    | 4,020,353.00    | 4,017,861.00 | -2,492.00 -0.06% |
| Total Expense:                         |                           | 0.00 | 4,015,788.26 | 4,021,252.94    | 4,020,353.00    | 4,017,861.00 | -2,492.00 -0.06% |
| Total Function: 0120 - LEASE PAYMENT:  |                           | 0.00 | 4,015,788.26 | 4,021,252.94    | 4,020,353.00    | 4,017,861.00 | -2,492.00 -0.06% |

**COUNTY ATTORNEY**



**FUNCTIONS/SERVICES:**

The County Attorney is the legal advisor and chief law enforcement officer for Woodbury County. The County Attorney prosecutes all violations of state criminal laws and county ordinances, provides legal advice to the Board of Supervisors and county officers concerning county matters, represents and defends the state, the county and county officers in officially related cases, represents the state in all juvenile court cases, and recovers monies (debts, fines, penalties, and child support) owing to the state or county.



Budget Comparison Report

|                                                |                            |                  |                  |                  | Comparison 1    | Comparison 1    |             |              |
|------------------------------------------------|----------------------------|------------------|------------------|------------------|-----------------|-----------------|-------------|--------------|
|                                                |                            |                  |                  |                  | Parent Budget   | Budget          | to Parent   | %            |
|                                                |                            | 2022-2023        | 2023-2024        | 2024-2025        | 2024-2025       | 2025-2026       | Increase /  |              |
|                                                |                            | Total Activity   | Total Activity   | Total Activity   | Budget Director | Budget Director | (Decrease)  |              |
| Account Number                                 |                            |                  |                  |                  |                 |                 |             |              |
| Function: 1100 - LEGAL SERVICE/COUNTY ATTORNEY |                            |                  |                  |                  |                 |                 |             |              |
| Revenue                                        |                            |                  |                  |                  |                 |                 |             |              |
| <a href="#">0074-1-04-1100-85200</a>           | SALE OF SEIZED PROPERTY    | 26,511.02        | 8,436.66         | 146.88           | 0.00            | 0.00            | 0.00        | 0.00%        |
| <a href="#">0083-1-04-1100-85900</a>           | OTHER FINES & FORFEITURES  | 28,491.07        | 34,757.03        | 46,160.59        | 0.00            | 0.00            | 0.00        | 0.00%        |
|                                                | <b>Total Revenue:</b>      | <b>55,002.09</b> | <b>43,193.69</b> | <b>46,307.47</b> | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b> | <b>0.00%</b> |
| Expense                                        |                            |                  |                  |                  |                 |                 |             |              |
| <a href="#">0001-04-1100-000-10000</a>         | ELECTED OFFICIALS          | 150,467.48       | 164,374.10       | 166,358.36       | 165,830.12      | 169,146.72      | 3,316.60    | 2.00%        |
| <a href="#">0001-04-1100-000-10001</a>         | APPOINTED DEPUTIES         | 153,277.52       | 237,613.42       | 193,356.71       | 281,911.20      | 287,549.42      | 5,638.22    | 2.00%        |
| <a href="#">0001-04-1100-000-10004</a>         | SUPERVISORY                | 74,922.83        | 76,703.92        | 77,734.45        | 77,470.52       | 79,794.76       | 2,324.24    | 3.00%        |
| <a href="#">0001-04-1100-000-10005</a>         | ASSISTANT CO. ATTORNEYS    | 113,141.21       | 118,359.31       | 127,978.23       | 126,596.71      | 131,401.00      | 4,804.29    | 3.79%        |
| <a href="#">0001-04-1100-000-10007</a>         | ORGANIZED EMPLOYEES        | 944,665.32       | 853,646.76       | 1,059,683.69     | 1,276,470.46    | 1,463,665.38    | 187,194.92  | 14.67%       |
| <a href="#">0001-04-1100-000-10101</a>         | TEMPORARY EMPLOYEES        | 0.00             | 4,738.50         | 7,351.02         | 9,668.61        | 9,668.61        | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-10202</a>         | Year On Bonus Pay          | 0.00             | 1,500.00         | 1,500.00         | 0.00            | 0.00            | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-11000</a>         | FICA - CNTY CONTRIBUTION   | 107,266.07       | 108,808.93       | 123,592.30       | 145,073.00      | 159,758.77      | 14,685.77   | 10.12%       |
| <a href="#">0001-04-1100-000-11100</a>         | IPERS - CNTY CONTRIBUTION  | 129,796.94       | 134,211.33       | 153,287.44       | 182,030.00      | 201,219.00      | 19,189.00   | 10.54%       |
| <a href="#">0001-04-1100-000-11300</a>         | EMPLOYEE HOSPITALIZATION   | 206,559.96       | 236,636.12       | 245,610.11       | 321,398.16      | 350,310.96      | 28,912.80   | 9.00%        |
| <a href="#">0001-04-1100-000-11401</a>         | Retention Pay              | 0.00             | 0.00             | 16,500.00        | 0.00            | 0.00            | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-11701</a>         | LIFE INSURANCE             | 556.36           | 568.00           | 579.20           | 768.00          | 768.00          | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-11702</a>         | DENTAL INSURANCE           | 5,106.25         | 5,213.18         | 5,315.97         | 7,048.80        | 7,048.80        | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-11703</a>         | LTD INSURANCE              | 7,196.70         | 7,307.31         | 6,816.68         | 5,508.00        | 5,508.00        | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-26000</a>         | STATIONARY/FORMS/GENERA    | 14,745.43        | 9,229.23         | 15,095.28        | 12,500.00       | 11,500.00       | -1,000.00   | -8.00%       |
| <a href="#">0001-04-1100-000-26100</a>         | MAGAZINES & BOOKS          | 3,479.63         | 1,408.00         | 1,641.78         | 3,000.00        | 3,000.00        | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-40200</a>         | TYPING, PRINTING & BINDING | 110.00           | 175.00           | 2,769.00         | 2,000.00        | 2,000.00        | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-41200</a>         | POSTAGE & MAILING          | 97.58            | 49.36            | 115.73           | 100.00          | 100.00          | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-41300</a>         | EMPLOYEE MILEAGE           | 4,184.93         | 2,884.48         | 2,626.42         | 3,000.00        | 3,000.00        | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-41301</a>         | TRAVEL EXPENSES            | 8,895.80         | 8,066.42         | 2,618.14         | 7,700.00        | 7,700.00        | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-41302</a>         | MEAL EXPENSES              | 954.77           | 846.99           | 782.32           | 900.00          | 900.00          | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-41303</a>         | PARKING                    | 4,959.00         | 5,101.00         | 2,184.00         | 10,852.00       | 1,400.00        | -9,452.00   | -87.10%      |
| <a href="#">0001-04-1100-000-41400</a>         | TELEPHONE EXPENSE          | 1,227.08         | 1,400.91         | 1,385.29         | 1,230.00        | 1,400.00        | 170.00      | 13.82%       |
| <a href="#">0001-04-1100-000-41401</a>         | CELL PHONE EXPENSE         | 291.13           | 2,375.92         | 0.00             | 350.00          | 0.00            | -350.00     | -100.00%     |
| <a href="#">0001-04-1100-000-42200</a>         | SCHOOL OF INSTRUCTION      | 6,165.00         | 4,023.27         | 3,821.14         | 6,000.00        | 4,000.00        | -2,000.00   | -33.33%      |
| <a href="#">0001-04-1100-000-42501</a>         | NOTICES/SUBPOENAS          | 380.81           | 264.01           | 601.70           | 700.00          | 800.00          | 100.00      | 14.29%       |
| <a href="#">0001-04-1100-000-42502</a>         | INVESTIGATIONS             | 0.00             | 3.45             | 0.00             | 300.00          | 300.00          | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-42601</a>         | PROFESSIONAL SERVICES      | 2,789.28         | 1,241.63         | 14,471.67        | 3,000.00        | 3,000.00        | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-44900</a>         | MAINTENANCE CONTRACTS      | 5,216.13         | 6,257.49         | 5,372.12         | 6,400.00        | 6,400.00        | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-48000</a>         | DUES/MEMBERSHIPS           | 5,021.00         | 3,911.00         | 4,661.00         | 5,930.00        | 5,930.00        | 0.00        | 0.00%        |
| <a href="#">0001-04-1100-000-63600</a>         | MACHINERY & EQUIPMENT: O   | 33,124.91        | 0.00             | 11,199.63        | 2,100.00        | 500.00          | -1,600.00   | -76.19%      |
| <a href="#">0001-04-1100-000-64600</a>         | MACHINERY & EQUIPMENT: C   | 95,248.57        | 42,783.92        | 48,246.86        | 48,600.00       | 50,090.00       | 1,490.00    | 3.07%        |
| <a href="#">0074-04-1100-000-42601</a>         | PROFESSIONAL SERVICES      | 2,198.73         | 1,365.30         | 5,031.50         | 175,405.00      | 0.00            | -175,405.00 | -100.00%     |

Budget Comparison Report

|                                                       |                          |               |               | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget |             |          |
|-------------------------------------------------------|--------------------------|---------------|---------------|------------------------------|------------------------------|-------------------------------------|-------------|----------|
|                                                       |                          |               |               | Parent Budget                |                              |                                     | %           |          |
|                                                       |                          |               |               | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |             |          |
| Account Number                                        |                          |               |               | 2022-2023<br>Total Activity  | 2023-2024<br>Total Activity  | 2024-2025<br>Total Activity         |             |          |
| <a href="#">0083-04-1100-000-42601</a>                | PROFESSIONAL SERVICES    | 29,620.78     | 4,292.04      | 4,532.45                     | 0.00                         | 0.00                                | 0.00        | 0.00%    |
| <a href="#">0083-04-1100-000-63600</a>                | MACHINERY & EQUIPMENT: O | 296.00        | 0.00          | 0.00                         | 171,810.00                   | 0.00                                | -171,810.00 | -100.00% |
| Total Expense:                                        |                          | 2,111,963.20  | 2,045,360.30  | 2,312,820.19                 | 3,061,650.58                 | 2,967,859.42                        | -93,791.16  | -3.06%   |
| Total Function: 1100 - LEGAL SERVICE/COUNTY ATTORNEY: |                          | -2,056,961.11 | -2,002,166.61 | -2,266,512.72                | -3,061,650.58                | -2,967,859.42                       | 93,791.16   | -3.06%   |

# Budget Comparison Report

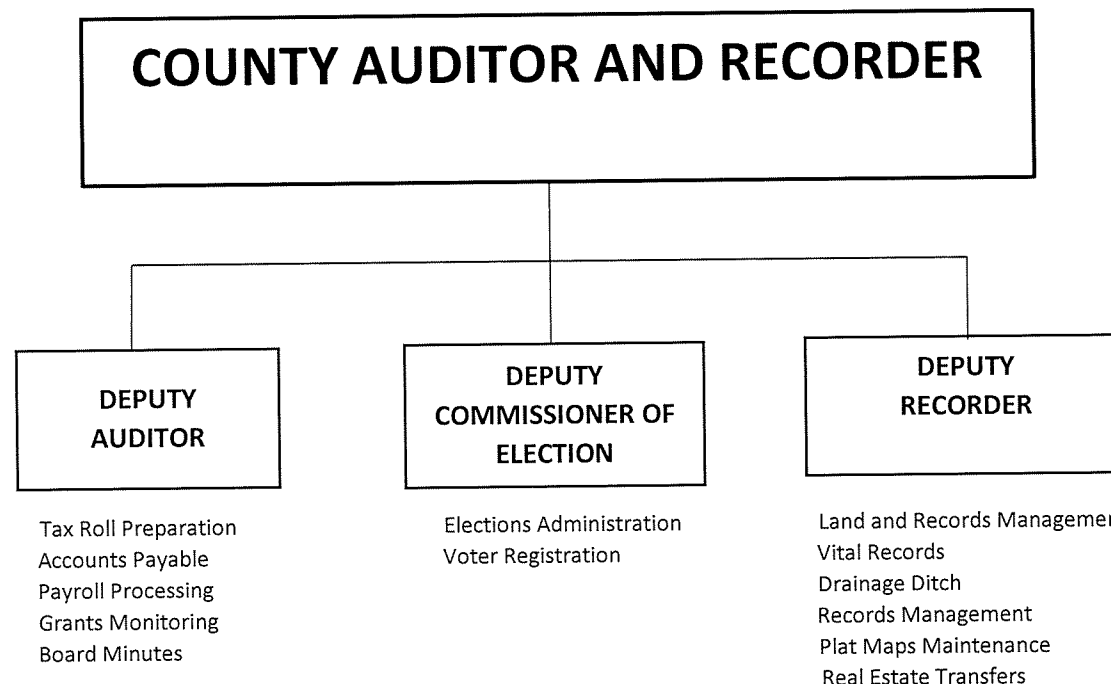
|                                                                   |                |                | Comparison 1    |                 | Comparison 1          |           | %       |
|-------------------------------------------------------------------|----------------|----------------|-----------------|-----------------|-----------------------|-----------|---------|
|                                                                   |                |                | Parent Budget   | Budget          | to Parent Budget      |           |         |
|                                                                   |                |                | 2024-2025       | 2025-2026       | Increase / (Decrease) |           |         |
| Account Number                                                    | 2022-2023      | 2023-2024      | 2024-2025       | 2025-2026       | Increase / (Decrease) |           |         |
| Function: 1610 - LEGAL SERVICE/JUVENILE ACTIVITY                  | Total Activity | Total Activity | Budget Director | Budget Director | (Decrease)            |           |         |
| Expense                                                           |                |                |                 |                 |                       |           |         |
| <a href="#">0001-04-1610-000-10007</a> ORGANIZED EMPLOYEES        | 395,103.10     | 345,393.62     | 388,064.39      | 453,857.90      | 469,283.24            | 15,425.34 | 3.40%   |
| <a href="#">0001-04-1610-000-11000</a> FICA - CNTY CONTRIBUTION   | 29,426.62      | 25,561.02      | 29,133.36       | 33,713.59       | 34,678.54             | 964.95    | 2.86%   |
| <a href="#">0001-04-1610-000-11100</a> IPERS - CNTY CONTRIBUTION  | 37,217.77      | 32,461.36      | 35,991.21       | 36,794.85       | 44,300.33             | 7,505.48  | 20.40%  |
| <a href="#">0001-04-1610-000-11300</a> EMPLOYEE HOSPITALIZATION   | 73,893.04      | 72,876.09      | 74,980.16       | 91,976.16       | 96,298.80             | 4,322.64  | 4.70%   |
| <a href="#">0001-04-1610-000-11401</a> Retention Pay              | 0.00           | 0.00           | 6,000.00        | 0.00            | 0.00                  | 0.00      | 0.00%   |
| <a href="#">0001-04-1610-000-11701</a> LIFE INSURANCE             | 174.18         | 150.40         | 153.60          | 192.00          | 192.00                | 0.00      | 0.00%   |
| <a href="#">0001-04-1610-000-11702</a> DENTAL INSURANCE           | 1,598.57       | 1,380.39       | 1,409.76        | 1,762.20        | 1,762.20              | 0.00      | 0.00%   |
| <a href="#">0001-04-1610-000-11703</a> LTD INSURANCE              | 2,033.36       | 1,808.59       | 1,810.43        | 1,377.00        | 1,377.00              | 0.00      | 0.00%   |
| <a href="#">0001-04-1610-000-26000</a> STATIONARY/FORMS/GENERA    | 1,979.39       | 1,733.77       | 1,519.64        | 3,500.00        | 2,000.00              | -1,500.00 | -42.86% |
| <a href="#">0001-04-1610-000-26100</a> MAGAZINES & BOOKS          | 0.00           | 107.63         | 0.00            | 330.00          | 300.00                | -30.00    | -9.09%  |
| <a href="#">0001-04-1610-000-40000</a> OFFICIAL PUBL. & LEGALS    | 3,302.15       | 3,635.80       | 3,548.43        | 5,000.00        | 3,800.00              | -1,200.00 | -24.00% |
| <a href="#">0001-04-1610-000-40200</a> TYPING, PRINTING & BINDING | 462.35         | 0.00           | 154.00          | 800.00          | 800.00                | 0.00      | 0.00%   |
| <a href="#">0001-04-1610-000-41300</a> EMPLOYEE MILEAGE           | 878.45         | 408.09         | 1,460.50        | 1,000.00        | 1,000.00              | 0.00      | 0.00%   |
| <a href="#">0001-04-1610-000-41301</a> TRAVEL EXPENSES            | 405.21         | 460.25         | 516.80          | 1,500.00        | 1,500.00              | 0.00      | 0.00%   |
| <a href="#">0001-04-1610-000-41400</a> TELEPHONE EXPENSE          | 55.15          | 73.30          | 176.61          | 200.00          | 200.00                | 0.00      | 0.00%   |
| <a href="#">0001-04-1610-000-42200</a> SCHOOL OF INSTRUCTION      | 840.00         | 740.00         | 740.00          | 1,500.00        | 1,500.00              | 0.00      | 0.00%   |
| <a href="#">0001-04-1610-000-42501</a> NOTICES/SUBPOENAS          | 419.24         | 104.70         | 303.10          | 700.00          | 400.00                | -300.00   | -42.86% |
| <a href="#">0001-04-1610-000-42601</a> PROFESSIONAL SERVICES      | 0.00           | 82.62          | 114.12          | 300.00          | 300.00                | 0.00      | 0.00%   |
| <a href="#">0001-04-1610-000-44900</a> MAINTENANCE CONTRACTS      | 2,139.58       | 1,886.31       | 1,642.02        | 2,500.00        | 2,500.00              | 0.00      | 0.00%   |
| <a href="#">0001-04-1610-000-63600</a> MACHINERY & EQUIPMENT: O   | 0.00           | 0.00           | 0.00            | 420.00          | 450.00                | 30.00     | 7.14%   |
| Total Expense:                                                    | 549,928.16     | 488,863.94     | 547,718.13      | 637,423.70      | 662,642.11            | 25,218.41 | 3.96%   |
| Total Function: 1610 - LEGAL SERVICE/JUVENILE ACTIVITY:           | 549,928.16     | 488,863.94     | 547,718.13      | 637,423.70      | 662,642.11            | 25,218.41 | 3.96%   |



# Budget Comparison Report

|                                                                |                           | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget | %     |  |  |
|----------------------------------------------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|-------|--|--|
|                                                                |                           |                             |                             |                             | Parent Budget                |                              |                                     |       |  |  |
|                                                                |                           |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director |                                     |       |  |  |
|                                                                |                           |                             |                             |                             | Increase /<br>(Decrease)     |                              |                                     |       |  |  |
| Account Number                                                 |                           |                             |                             |                             |                              |                              |                                     |       |  |  |
| Function: 1500 - PUBLIC SAFETY & LEGAL SER/JURY & WITNESS FEES |                           |                             |                             |                             |                              |                              |                                     |       |  |  |
| Expense                                                        |                           |                             |                             |                             |                              |                              |                                     |       |  |  |
| <a href="#">0002-04-1500-000-42504</a>                         | DEPOSITIONS & TRANSCRIPTS | 27,714.90                   | 23,389.60                   | 22,028.15                   | 28,500.00                    | 28,500.00                    | 0.00                                | 0.00% |  |  |
| <a href="#">0002-04-1500-000-42505</a>                         | GRAND JURY                | 0.00                        | 0.00                        | 8,791.00                    | 0.00                         | 0.00                         | 0.00                                | 0.00% |  |  |
| <a href="#">0002-04-1500-000-42506</a>                         | WITNESS FEES              | 28,866.82                   | 13,534.82                   | 20,297.76                   | 30,000.00                    | 30,000.00                    | 0.00                                | 0.00% |  |  |
| <a href="#">0002-04-1500-000-42507</a>                         | INTERPRETING FEES         | 174.00                      | 600.00                      | 0.00                        | 2,000.00                     | 2,000.00                     | 0.00                                | 0.00% |  |  |
| Total Expense:                                                 |                           | 56,755.72                   | 37,524.42                   | 51,116.91                   | 60,500.00                    | 60,500.00                    | 0.00                                | 0.00% |  |  |
| Total Function: 1500 - PUBLIC SAFETY & LEGAL SER/JURY & W      |                           | 56,755.72                   | 37,524.42                   | 51,116.91                   | 60,500.00                    | 60,500.00                    | 0.00                                | 0.00% |  |  |

# COUNTY AUDITOR



### **FUNCTIONS/SERVICES:**

The Office of the Auditor and Recorder in Woodbury County is the only one of its kind in the State of Iowa. These traditionally separate offices were combined by the voters of Woodbury County in 1992.

The auditor has the financial duties of preparing the tax rolls by applying taxes levied by the taxing bodies of Woodbury County to the valuation of each property as determined by the assessor. The office assists in the preparation of the county's budget with the Board Administration Office. The office manages the accounts payable process, processes the payroll for the county and monitors the grants the county receives for compliance.

The duties of the Commissioner of Elections include conducting all regular and special elections for federal, state, county, city and school districts. The commissioner maintains the county's voter registration files.

The Clerk to the Board keeps the minutes of the board meetings and all books required to be kept by the board by the State of Iowa.

The duties of the Recorder include the management of all documents filed with county that deal with real estate, UCC filings and military discharge.

The County Registrar is charged with maintaining the marriage, birth and death records occurring in the county.

The Auditor's real estate duties include maintaining the plat maps and transfer books for the county.

# Budget Comparison Report

|                                                             |                              |                   | Comparison 1      |                   | Comparison 1      |                       | %                      |
|-------------------------------------------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|------------------------|
|                                                             |                              |                   | Parent Budget     | Budget            | to Parent Budget  | Increase / (Decrease) |                        |
| Account Number                                              | 2022-2023                    | 2023-2024         | 2024-2025         | 2024-2025         | 2025-2026         |                       |                        |
| Function: 8110 - STATE ADMINISTRATIVE SERV/AUDITOR/RECORDER | Total Activity               | Total Activity    | Total Activity    | Budget Director   | Budget Director   |                       |                        |
| <b>Revenue</b>                                              |                              |                   |                   |                   |                   |                       |                        |
| <a href="#">0001-1-07-8110-25930</a>                        | REIMBURSE. - OTHER ENTITY    | 62,450.10         | 67,680.00         | 22,560.00         | 65,000.00         | 65,000.00             | 0.00 0.00%             |
| <a href="#">0001-1-07-8110-40001</a>                        | RECORDING OF INSTRUMENTS     | 302,240.00        | 292,620.00        | 309,585.00        | 309,500.00        | 350,000.00            | 40,500.00 13.09%       |
| <a href="#">0001-1-07-8110-40400</a>                        | REAL ESTATE TRANSFER TAX     | 152,121.68        | 130,405.87        | 143,073.39        | 141,000.00        | 125,000.00            | -16,000.00 -11.35%     |
| <a href="#">0001-1-07-8110-41000</a>                        | AUDITOR'S TRANSFER FEES      | 21,425.00         | 21,905.00         | 21,005.00         | 20,000.00         | 20,000.00             | 0.00 0.00%             |
| <a href="#">0001-1-07-8110-41202</a>                        | RECORDER OVER/SHORT          | 196.00            | 225.00            | 260.80            | 0.00              | 0.00                  | 0.00 0.00%             |
| <a href="#">0001-1-07-8110-41302</a>                        | VITAL STATISTIC FEES - DAILY | 35,108.00         | 33,572.00         | 35,176.00         | 30,000.00         | 30,000.00             | 0.00 0.00%             |
| <a href="#">0001-1-07-8110-41310</a>                        | MARRIAGE LICENSE FEES        | 1,417.00          | 2,172.00          | 2,260.00          | 1,000.00          | 2,000.00              | 1,000.00 100.00%       |
| <a href="#">0001-1-07-8110-41900</a>                        | OTHER RECORDER FEES (COPY    | 2,875.63          | 1,196.00          | 1,875.00          | 2,000.00          | 2,000.00              | 0.00 0.00%             |
| <a href="#">0001-4-07-8110-84800</a>                        | MISCELLANEOUS REFUNDS        | 253.00            | 168.40            | 91.00             | 0.00              | 0.00                  | 0.00 0.00%             |
|                                                             | <b>Total Revenue:</b>        | <b>578,086.41</b> | <b>549,944.27</b> | <b>535,886.19</b> | <b>568,500.00</b> | <b>594,000.00</b>     | <b>25,500.00 4.49%</b> |
| <b>Expense</b>                                              |                              |                   |                   |                   |                   |                       |                        |
| <a href="#">0001-07-8110-000-10001</a>                      | APPOINTED DEPUTIES           | 86,131.59         | 93,921.44         | 95,235.89         | 94,860.21         | 96,757.41             | 1,897.20 2.00%         |
| <a href="#">0001-07-8110-000-10007</a>                      | ORGANIZED EMPLOYEES          | 413,922.83        | 425,432.27        | 436,970.32        | 437,037.86        | 450,137.94            | 13,100.08 3.00%        |
| <a href="#">0001-07-8110-000-10200</a>                      | LONGEVITY COMPENSATION       | 2,600.00          | 2,700.00          | 2,800.00          | 2,800.00          | 2,900.00              | 100.00 3.57%           |
| <a href="#">0001-07-8110-000-10400</a>                      | OVERTIME                     | 148.36            | 136.09            | 72.37             | 0.00              | 0.00                  | 0.00 0.00%             |
| <a href="#">0001-07-8110-000-11000</a>                      | FICA - CNTY CONTRIBUTION     | 36,854.96         | 38,353.85         | 39,394.72         | 39,293.11         | 40,403.86             | 1,110.75 2.83%         |
| <a href="#">0001-07-8110-000-11100</a>                      | IPERS - CNTY CONTRIBUTION    | 47,458.55         | 49,294.62         | 50,504.57         | 50,475.52         | 51,900.71             | 1,425.19 2.82%         |
| <a href="#">0001-07-8110-000-11300</a>                      | EMPLOYEE HOSPITALIZATION     | 152,384.52        | 163,067.65        | 165,657.50        | 166,511.76        | 171,956.88            | 5,445.12 3.27%         |
| <a href="#">0001-07-8110-000-11701</a>                      | LIFE INSURANCE               | 337.88            | 345.27            | 345.14            | 345.60            | 345.60                | 0.00 0.00%             |
| <a href="#">0001-07-8110-000-11702</a>                      | DENTAL INSURANCE             | 3,100.57          | 3,168.75          | 3,167.68          | 3,171.96          | 3,171.96              | 0.00 0.00%             |
| <a href="#">0001-07-8110-000-11703</a>                      | LTD INSURANCE                | 2,550.76          | 2,649.69          | 2,715.04          | 2,413.85          | 2,453.25              | 39.40 1.63%            |
| <a href="#">0001-07-8110-000-26000</a>                      | STATIONARY/FORMS/GENERA      | 4,393.73          | 4,539.55          | 5,183.79          | 5,440.00          | 5,440.00              | 0.00 0.00%             |
| <a href="#">0001-07-8110-000-26100</a>                      | MAGAZINES & BOOKS            | 243.00            | 247.99            | 270.99            | 250.00            | 275.00                | 25.00 10.00%           |
| <a href="#">0001-07-8110-000-40200</a>                      | TYPING, PRINTING & BINDING   | 919.77            | 1,013.08          | 1,947.56          | 1,000.00          | 1,000.00              | 0.00 0.00%             |
| <a href="#">0001-07-8110-000-41300</a>                      | EMPLOYEE MILEAGE             | 664.18            | 821.12            | 567.53            | 1,000.00          | 460.00                | -540.00 -54.00%        |
| <a href="#">0001-07-8110-000-41301</a>                      | TRAVEL EXPENSES              | 2,845.50          | 3,122.53          | 1,420.25          | 3,800.00          | 2,150.00              | -1,650.00 -43.42%      |
| <a href="#">0001-07-8110-000-41302</a>                      | MEAL EXPENSES                | 240.49            | 295.79            | 94.07             | 500.00            | 250.00                | -250.00 -50.00%        |
| <a href="#">0001-07-8110-000-41303</a>                      | PARKING                      | 0.00              | 700.00            | 700.00            | 700.00            | 700.00                | 0.00 0.00%             |
| <a href="#">0001-07-8110-000-41400</a>                      | TELEPHONE EXPENSE            | 607.70            | 925.72            | 835.30            | 700.00            | 830.00                | 130.00 18.57%          |
| <a href="#">0001-07-8110-000-41401</a>                      | CELL PHONE EXPENSE           | 646.20            | 620.04            | 490.13            | 525.00            | 525.00                | 0.00 0.00%             |
| <a href="#">0001-07-8110-000-42200</a>                      | SCHOOL OF INSTRUCTION        | 695.00            | 1,495.00          | 750.00            | 1,150.00          | 1,150.00              | 0.00 0.00%             |
| <a href="#">0001-07-8110-000-42601</a>                      | PROFESSIONAL SERVICES        | 0.00              | 0.00              | 0.00              | 0.00              | 0.00                  | 0.00 0.00%             |
| <a href="#">0001-07-8110-000-44400</a>                      | REPAIR & MAINTENANCE: EQL    | 0.00              | 395.00            | 0.00              | 200.00            | 200.00                | 0.00 0.00%             |
| <a href="#">0001-07-8110-000-44900</a>                      | MAINTENANCE CONTRACTS        | 10,410.93         | 12,077.47         | 9,760.66          | 13,425.00         | 13,929.00             | 504.00 3.75%           |
| <a href="#">0001-07-8110-000-45300</a>                      | RENTALS: OFFICE EQUIPMENT    | 971.70            | 883.90            | 830.00            | 1,100.00          | 830.00                | -270.00 -24.55%        |
| <a href="#">0001-07-8110-000-48000</a>                      | DUES/MEMBERSHIPS             | 350.00            | 525.00            | 555.00            | 425.00            | 525.00                | 100.00 23.53%          |
| <a href="#">0001-07-8110-000-63200</a>                      | MACHINERY & EQUIPMENT: IN    | 0.00              | 0.00              | 159.00            | 0.00              | 0.00                  | 0.00 0.00%             |

# Budget Comparison Report

|                                                         |                          |                             |                             | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget |           |         |
|---------------------------------------------------------|--------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|-----------|---------|
|                                                         |                          |                             |                             | Parent Budget                |                              |                                     | %         |         |
|                                                         |                          |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |           |         |
| Account Number                                          |                          | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity  |                              |                                     |           |         |
| <a href="#">0001-07-8110-000-63600</a>                  | MACHINERY & EQUIPMENT: O | 6,104.10                    | 1,571.59                    | 1,335.53                     | 200.00                       | 200.00                              | 0.00      | 0.00%   |
| <a href="#">0001-07-8110-000-64600</a>                  | MACHINERY & EQUIPMENT: C | 2,588.29                    | 2,899.71                    | 145.00                       | 2,880.00                     | 155.00                              | -2,725.00 | -94.62% |
| <a href="#">0003-07-8110-000-63600</a>                  | MACHINERY & EQUIPMENT /C | 0.00                        | 0.00                        | 10,801.00                    | 0.00                         | 0.00                                | 0.00      | 0.00%   |
| Total Expense:                                          |                          | 777,170.61                  | 811,203.12                  | 832,709.04                   | 830,204.87                   | 848,646.61                          | 18,441.74 | 2.22%   |
| Total Function: 8110 - STATE ADMINISTRATIVE SERV/AUDITO |                          | -199,084.20                 | -261,258.85                 | -296,822.85                  | -261,704.87                  | -254,646.61                         | 7,058.26  | -2.70%  |



# Budget Comparison Report

|                                                         |                           |                |                | Comparison 1    |                 | Comparison 1     | %                  |
|---------------------------------------------------------|---------------------------|----------------|----------------|-----------------|-----------------|------------------|--------------------|
|                                                         |                           |                |                | Parent Budget   | Budget          | to Parent Budget |                    |
|                                                         |                           |                |                | 2024-2025       | 2025-2026       | Increase /       |                    |
|                                                         |                           |                |                | Budget Director | Budget Director | (Decrease)       |                    |
| Account Number                                          | 2022-2023                 | 2023-2024      | 2024-2025      |                 |                 |                  |                    |
| Function: 9010 - POLICY & ADMINISTRATION/AUDITOR OFFICE | Total Activity            | Total Activity | Total Activity |                 |                 |                  |                    |
| Revenue                                                 |                           |                |                |                 |                 |                  |                    |
| 0001-1-02-9010-30000                                    | LIQUOR LICENSES           | 1,447.50       | 3,379.69       | 4,177.82        | 2,537.00        | 3,000.00         | 463.00 18.25%      |
| 0001-1-02-9010-30400                                    | CIGARETTE PERMITS         | 50.00          | 0.00           | 100.00          | 50.00           | 50.00            | 0.00 0.00%         |
| 0001-4-01-9010-84900                                    | MISCELLANEOUS             | 58,058.87      | 154,313.73     | 22,899.98       | 0.00            | 25,000.00        | 25,000.00 0.00%    |
| 0001-4-31-9010-84901                                    | CLERK OF COURT FEES       | 147,208.35     | 140,404.50     | 211,086.76      | 110,000.00      | 140,000.00       | 30,000.00 27.27%   |
| 0002-4-01-9010-84900                                    | MISCELLANEOUS             | 2,327.22       | 16,483.17      | 1,446.22        | 0.00            | 0.00             | 0.00 0.00%         |
| 0029-4-01-9010-84900                                    | MISCELLANEOUS             | 192.44         | 0.00           | 0.00            | 0.00            | 0.00             | 0.00 0.00%         |
| 2000-4-01-9010-61100                                    | BUILDING RENT             | 0.01           | 80,004.00      | 80,004.00       | 80,000.00       | 80,000.00        | 0.00 0.00%         |
| 2000-4-01-9010-84800                                    | MISCELLANEOUS REFUNDS     | 5,802.00       | 0.00           | 0.00            | 0.00            | 0.00             | 0.00 0.00%         |
| Total Revenue:                                          | 215,086.39                | 394,585.09     | 319,714.78     | 192,587.00      | 248,050.00      | 55,463.00        | 28.80%             |
| Expense                                                 |                           |                |                |                 |                 |                  |                    |
| 0001-02-9010-000-10000                                  | ELECTED OFFICIALS         | 101,261.34     | 110,495.96     | 110,704.99      | 111,600.24      | 56,916.13        | -54,684.11 -49.00% |
| 0001-02-9010-000-10001                                  | APPOINTED DEPUTIES        | 86,072.21      | 93,921.45      | 98,432.34       | 94,860.21       | 96,757.41        | 1,897.20 2.00%     |
| 0001-02-9010-000-10007                                  | ORGANIZED EMPLOYEES       | 100,771.92     | 94,506.98      | 99,320.77       | 111,371.54      | 115,543.54       | 4,172.00 3.75%     |
| 0001-02-9010-000-10200                                  | LONGEVITY COMPENSATION    | 1,200.00       | 1,300.00       | 100.00          | 1,400.00        | 200.00           | -1,200.00 -85.71%  |
| 0001-02-9010-000-11000                                  | FICA - CNTY CONTRIBUTION  | 21,424.31      | 22,165.22      | 22,903.53       | 23,586.77       | 19,937.97        | -3,648.80 -15.47%  |
| 0001-02-9010-000-11100                                  | IPERS - CNTY CONTRIBUTION | 27,310.28      | 28,341.02      | 28,819.34       | 30,135.50       | 25,432.98        | -4,702.52 -15.60%  |
| 0001-02-9010-000-11300                                  | EMPLOYEE HOSPITALIZATION  | 57,799.79      | 54,364.92      | 55,443.40       | 62,292.24       | 65,710.68        | 3,418.44 5.49%     |
| 0001-02-9010-000-11701                                  | LIFE INSURANCE            | 151.66         | 140.33         | 142.28          | 153.60          | 134.40           | -19.20 -12.50%     |
| 0001-02-9010-000-11702                                  | DENTAL INSURANCE          | 1,391.91       | 1,288.02       | 1,305.88        | 1,409.76        | 1,233.54         | -176.22 -12.50%    |
| 0001-02-9010-000-11703                                  | LTD INSURANCE             | 1,469.60       | 1,499.84       | 1,543.75        | 1,088.65        | 963.08           | -125.57 -11.53%    |
| 0001-02-9010-000-26000                                  | STATIONARY/FORMS/GENERA   | 2,024.41       | 1,956.34       | 12,195.45       | 2,500.00        | 10,775.00        | 8,275.00 331.00%   |
| 0001-02-9010-000-41200                                  | ADMIN: OFFICE- POSTAGE    | 0.00           | 32,063.36      | 6,215.85        | 0.00            | 25,000.00        | 25,000.00 0.00%    |
| 0001-02-9010-000-41300                                  | EMPLOYEE MILEAGE          | 1,058.61       | 881.15         | 1,368.63        | 1,560.00        | 1,620.00         | 60.00 3.85%        |
| 0001-02-9010-000-41301                                  | TRAVEL EXPENSES           | 1,164.34       | 745.40         | 1,131.23        | 3,800.00        | 1,800.00         | -2,000.00 -52.63%  |
| 0001-02-9010-000-41302                                  | MEAL EXPENSES             | 306.92         | 130.27         | 95.17           | 400.00          | 400.00           | 0.00 0.00%         |
| 0001-02-9010-000-41303                                  | PARKING                   | 775.00         | 1,400.63       | 1,430.00        | 1,460.00        | 1,460.00         | 0.00 0.00%         |
| 0001-02-9010-000-41400                                  | TELEPHONE EXPENSE         | 166.50         | 483.65         | 347.35          | 300.00          | 300.00           | 0.00 0.00%         |
| 0001-02-9010-000-41401                                  | CELL PHONE EXPENSE        | 522.06         | 547.26         | 524.00          | 540.00          | 540.00           | 0.00 0.00%         |
| 0001-02-9010-000-42200                                  | SCHOOL OF INSTRUCTION     | 2,317.00       | 920.00         | 1,365.00        | 2,200.00        | 1,000.00         | -1,200.00 -54.55%  |
| 0001-02-9010-000-42601                                  | PROFESSIONAL SERVICES     | 0.00           | 30.00          | 0.00            | 0.00            | 0.00             | 0.00 0.00%         |
| 0001-02-9010-000-44900                                  | MAINTENANCE CONTRACTS     | 865.05         | 1,345.84       | 979.43          | 1,190.00        | 1,190.00         | 0.00 0.00%         |
| 0001-02-9010-000-48900                                  | MISCELLANEOUS             | 41.41          | 0.00           | 0.00            | 0.00            | 0.00             | 0.00 0.00%         |
| 0001-02-9010-000-63600                                  | MACHINERY & EQUIPMENT /C  | 0.00           | 944.37         | 151.03          | 1,050.00        | 0.00             | -1,050.00 -100.00% |
| 1500-02-9010-000-64600                                  | MACHINERY & EQUIPMENT: C  | 0.00           | 0.00           | 0.00            | 0.00            | 0.00             | 0.00 0.00%         |
| Total Expense:                                          | 408,094.32                | 449,472.01     | 444,519.42     | 452,898.51      | 426,914.73      | -25,983.78       | -5.74%             |
| Total Function: 9010 - POLICY & ADMINISTRATION/AUDITOR  | -193,007.93               | -54,886.92     | -124,804.64    | -260,311.51     | -178,864.73     | 81,446.78        | -31.29%            |

## Budget Comparison Report

|                                                                   |                                |                |                | Comparison 1    |                 | Comparison 2    |                   |  |
|-------------------------------------------------------------------|--------------------------------|----------------|----------------|-----------------|-----------------|-----------------|-------------------|--|
|                                                                   |                                |                |                | Budget          | Budget          | to Parent       |                   |  |
|                                                                   |                                |                |                | Parent Budget   |                 | Budget          | %                 |  |
|                                                                   |                                |                |                | 2024-2025       | 2025-2026       | Increase /      |                   |  |
|                                                                   |                                |                |                | Budget Director | Budget Director | (Decrease)      |                   |  |
| Account Number                                                    |                                | 2022-2023      | 2023-2024      | 2024-2025       |                 |                 |                   |  |
|                                                                   |                                | Total Activity | Total Activity | Total Activity  | Budget Director | Budget Director | Increase /        |  |
|                                                                   |                                |                |                |                 |                 |                 | (Decrease)        |  |
| Function: 8000 - REPRESENTATION SERVICES/ELECTIONS ADMINISTRATION |                                |                |                |                 |                 |                 |                   |  |
| Revenue                                                           |                                |                |                |                 |                 |                 |                   |  |
| 0002-2-40-8000-25711                                              | ELECTIONS (LISTS, ECT.)        | 82.76          | 149.29         | 147.25          | 142.00          | 100.00          | -42.00 -29.58%    |  |
|                                                                   | Total Revenue:                 | 82.76          | 149.29         | 147.25          | 142.00          | 100.00          | -42.00 -29.58%    |  |
| Expense                                                           |                                |                |                |                 |                 |                 |                   |  |
| 0002-40-8000-000-10000                                            | ELECTED OFFICIALS              | 0.00           | 0.00           | 1,250.84        | 0.00            | 56,916.12       | 56,916.12 0.00%   |  |
| 0002-40-8000-000-10001                                            | APPOINTED DEPUTIES             | 86,072.22      | 93,921.44      | 95,162.41       | 94,860.21       | 96,757.41       | 1,897.20 2.00%    |  |
| 0002-40-8000-000-10007                                            | ORGANIZED EMPLOYEES            | 100,414.13     | 104,434.70     | 111,361.31      | 111,371.54      | 114,709.14      | 3,337.60 3.00%    |  |
| 0002-40-8000-000-10200                                            | LONGEVITY COMPENSATION         | 1,100.00       | 1,200.00       | 1,300.00        | 1,300.00        | 1,400.00        | 100.00 7.69%      |  |
| 0002-40-8000-000-10400                                            | OVERTIME                       | 1,888.80       | 135.81         | 6.17            | 0.00            | 0.00            | 0.00 0.00%        |  |
| 0002-40-8000-000-11000                                            | FICA - CNTY CONTRIBUTION       | 14,012.69      | 14,764.13      | 15,503.52       | 15,378.30       | 19,990.82       | 4,612.52 29.99%   |  |
| 0002-40-8000-000-11100                                            | IPERS - CNTY CONTRIBUTION      | 17,886.28      | 18,850.81      | 19,737.28       | 19,591.00       | 25,467.49       | 5,876.49 30.00%   |  |
| 0002-40-8000-000-11300                                            | EMPLOYEE HOSPITALIZATION       | 50,391.49      | 53,581.47      | 53,910.97       | 54,465.36       | 65,950.68       | 11,485.32 21.09%  |  |
| 0002-40-8000-000-11701                                            | LIFE INSURANCE                 | 113.38         | 115.18         | 113.25          | 115.20          | 134.40          | 19.20 16.67%      |  |
| 0002-40-8000-000-11702                                            | DENTAL INSURANCE               | 1,040.54       | 1,057.14       | 1,039.46        | 1,057.32        | 1,233.54        | 176.22 16.67%     |  |
| 0002-40-8000-000-11703                                            | LTD INSURANCE                  | 960.88         | 1,012.65       | 1,060.18        | 813.25          | 958.83          | 145.58 17.90%     |  |
| 0002-40-8000-000-25000                                            | GAS & OIL                      | 191.09         | 190.34         | 199.03          | 350.00          | 350.00          | 0.00 0.00%        |  |
| 0002-40-8000-000-26000                                            | STATIONARY/FORMS/GENERA        | 9,420.38       | 4,864.83       | 10,416.23       | 16,500.00       | 9,000.00        | -7,500.00 -45.45% |  |
| 0002-40-8000-000-40000                                            | Publications, Notices & Advert | 1,833.27       | 0.00           | 0.00            | 0.00            | 0.00            | 0.00 0.00%        |  |
| 0002-40-8000-000-40200                                            | TYPING, PRINTING & BINDING     | 971.00         | 500.00         | 1,004.00        | 12,400.00       | 4,000.00        | -8,400.00 -67.74% |  |
| 0002-40-8000-000-41200                                            | POSTAGE & MAILING              | 5,748.16       | 6,852.64       | 10,585.08       | 3,550.00        | 3,550.00        | 0.00 0.00%        |  |
| 0002-40-8000-000-41300                                            | EMPLOYEE MILEAGE               | 1,227.52       | 1,465.02       | 941.50          | 1,000.00        | 1,000.00        | 0.00 0.00%        |  |
| 0002-40-8000-000-41301                                            | TRAVEL EXPENSES                | 1,145.36       | 1,346.89       | 788.48          | 4,000.00        | 1,600.00        | -2,400.00 -60.00% |  |
| 0002-40-8000-000-41302                                            | MEAL EXPENSES                  | 181.13         | 265.70         | 70.99           | 300.00          | 300.00          | 0.00 0.00%        |  |
| 0002-40-8000-000-41303                                            | PARKING                        | 1,400.00       | 1,505.94       | 1,400.00        | 1,400.00        | 1,400.00        | 0.00 0.00%        |  |
| 0002-40-8000-000-41400                                            | TELEPHONE EXPENSE              | 3,203.85       | 3,516.60       | 3,508.63        | 4,000.00        | 4,000.00        | 0.00 0.00%        |  |
| 0002-40-8000-000-41401                                            | CELL PHONE EXPENSE             | 2,561.87       | 3,289.40       | 1,444.75        | 3,500.00        | 3,500.00        | 0.00 0.00%        |  |
| 0002-40-8000-000-42200                                            | SCHOOL OF INSTRUCTION          | 215.00         | 3,704.06       | 285.00          | 2,450.00        | 1,350.00        | -1,100.00 -44.90% |  |
| 0002-40-8000-000-42601                                            | PROFESSIONAL SERVICES          | 2,577.00       | 0.00           | 0.00            | 4,615.00        | 4,615.00        | 0.00 0.00%        |  |
| 0002-40-8000-000-44000                                            | REPAIR & MAINTENANCE: VEH      | 198.45         | 0.00           | 0.00            | 1,000.00        | 1,000.00        | 0.00 0.00%        |  |
| 0002-40-8000-000-44400                                            | REPAIR & MAINTENANCE: EQL      | 0.00           | 351.39         | 16.04           | 500.00          | 500.00          | 0.00 0.00%        |  |
| 0002-40-8000-000-44900                                            | MAINTENANCE CONTRACTS          | 65,241.64      | 65,200.73      | 17,008.88       | 67,983.00       | 67,983.00       | 0.00 0.00%        |  |
| 0002-40-8000-000-48000                                            | DUES/MEMBERSHIPS               | 650.00         | 650.00         | 550.00          | 675.00          | 675.00          | 0.00 0.00%        |  |
| 0002-40-8000-000-63600                                            | MACHINERY & EQUIPMENT /C       | 0.00           | 0.00           | 0.00            | 0.00            | 1,500.00        | 1,500.00 0.00%    |  |
| 0002-40-8000-000-63601                                            | LEASE/PURCHASE AGREEMEN        | 482.85         | 2,283.95       | 2,312.24        | 1,887.00        | 2,000.00        | 113.00 5.99%      |  |
| 0002-40-8000-000-64600                                            | MACHINERY & EQUIPMENT: C       | 116.59         | 31,830.59      | 27,018.51       | 25,421.00       | 26,531.00       | 1,110.00 4.37%    |  |
|                                                                   | Total Expense:                 | 371,245.57     | 416,891.41     | 377,994.75      | 450,483.18      | 518,372.43      | 67,889.25 15.07%  |  |
| Total Function: 8000 - REPRESENTATION SERVICES/ELECTION           |                                | -371,162.81    | -416,742.12    | -377,847.50     | -450,341.18     | -518,272.43     | -67,931.25 15.08% |  |



Budget Comparison Report

|                                                                          |                            |                |                   |                | Comparison 1    |                   | Comparison 1<br>to Parent<br>Budget | %            |
|--------------------------------------------------------------------------|----------------------------|----------------|-------------------|----------------|-----------------|-------------------|-------------------------------------|--------------|
|                                                                          |                            |                |                   |                | Parent Budget   | Budget            |                                     |              |
|                                                                          |                            | 2022-2023      | 2023-2024         | 2024-2025      | 2024-2025       | 2025-2026         | Increase /                          |              |
|                                                                          |                            | Total Activity | Total Activity    | Total Activity | Budget Director | Budget Director   | (Decrease)                          |              |
| <b>Account Number</b>                                                    |                            |                |                   |                |                 |                   |                                     |              |
| <b>Function: 8001 - REPRESENTATION SERVICES/GENERAL PRIMARY ELECTION</b> |                            |                |                   |                |                 |                   |                                     |              |
| <b>Expense</b>                                                           |                            |                |                   |                |                 |                   |                                     |              |
| <a href="#">0002-40-8001-000-10400</a>                                   | OVERTIME                   | 0.00           | 1,779.41          | 0.00           | 0.00            | 1,800.00          | 1,800.00                            | 0.00%        |
| <a href="#">0002-40-8001-000-11000</a>                                   | FICA - CNTY CONTRIBUTION   | 0.00           | 131.98            | 0.00           | 0.00            | 137.70            | 137.70                              | 0.00%        |
| <a href="#">0002-40-8001-000-11100</a>                                   | IPERS - CNTY CONTRIBUTION  | 0.00           | 167.92            | 0.00           | 0.00            | 169.92            | 169.92                              | 0.00%        |
| <a href="#">0002-40-8001-000-11300</a>                                   | EMPLOYEE HOSPITALIZATION   | 0.00           | 538.96            | 0.00           | 0.00            | 0.00              | 0.00                                | 0.00%        |
| <a href="#">0002-40-8001-000-11703</a>                                   | LTD INSURANCE              | 0.00           | 9.07              | 0.00           | 0.00            | 0.00              | 0.00                                | 0.00%        |
| <a href="#">0002-40-8001-000-25000</a>                                   | GAS & OIL                  | 0.00           | 5.00              | 0.00           | 0.00            | 0.00              | 0.00                                | 0.00%        |
| <a href="#">0002-40-8001-000-26000</a>                                   | STATIONARY/FORMS/GENERA    | 0.00           | 2,620.35          | 0.00           | 0.00            | 2,600.00          | 2,600.00                            | 0.00%        |
| <a href="#">0002-40-8001-000-40000</a>                                   | OFFICIAL PUBL. & LEGALS    | 0.00           | 846.91            | 0.00           | 0.00            | 900.00            | 900.00                              | 0.00%        |
| <a href="#">0002-40-8001-000-40200</a>                                   | TYPING, PRINTING & BINDING | 0.00           | 11,005.05         | 0.00           | 0.00            | 11,000.00         | 11,000.00                           | 0.00%        |
| <a href="#">0002-40-8001-000-41200</a>                                   | POSTAGE & MAILING          | 0.00           | 12,028.32         | 0.00           | 0.00            | 12,100.00         | 12,100.00                           | 0.00%        |
| <a href="#">0002-40-8001-000-41300</a>                                   | EMPLOYEE MILEAGE           | 0.00           | 4,610.21          | 0.00           | 0.00            | 4,650.00          | 4,650.00                            | 0.00%        |
| <a href="#">0002-40-8001-000-41302</a>                                   | MEAL EXPENSES              | 0.00           | 49.50             | 0.00           | 0.00            | 100.00            | 100.00                              | 0.00%        |
| <a href="#">0002-40-8001-000-41303</a>                                   | PARKING                    | 0.00           | 366.82            | 0.00           | 0.00            | 375.00            | 375.00                              | 0.00%        |
| <a href="#">0002-40-8001-000-41400</a>                                   | TELEPHONE EXPENSE          | 0.00           | 1,569.51          | 0.00           | 0.00            | 1,600.00          | 1,600.00                            | 0.00%        |
| <a href="#">0002-40-8001-000-42001</a>                                   | NON BILLABLE TEMPS         | 0.00           | 20,213.08         | 0.00           | 0.00            | 20,500.00         | 20,500.00                           | 0.00%        |
| <a href="#">0002-40-8001-000-42200</a>                                   | SCHOOL OF INSTRUCTION      | 0.00           | 8,608.50          | -37.50         | 0.00            | 8,600.00          | 8,600.00                            | 0.00%        |
| <a href="#">0002-40-8001-000-42601</a>                                   | PROFESSIONAL SERVICES      | 0.00           | 706.00            | 0.00           | 0.00            | 700.00            | 700.00                              | 0.00%        |
| <a href="#">0002-40-8001-000-45600</a>                                   | RENTALS: POLLING PLACES    | 0.00           | 140.00            | 0.00           | 0.00            | 140.00            | 140.00                              | 0.00%        |
| <a href="#">0002-40-8001-000-48200</a>                                   | ELECTION OFFICIALS         | 0.00           | 45,121.28         | 0.00           | 0.00            | 46,000.00         | 46,000.00                           | 0.00%        |
| <b>Total Expense:</b>                                                    |                            | <b>0.00</b>    | <b>110,517.87</b> | <b>-37.50</b>  | <b>0.00</b>     | <b>111,372.62</b> | <b>111,372.62</b>                   | <b>0.00%</b> |
| <b>Total Function: 8001 - REPRESENTATION SERVICES/GENERAL</b>            |                            | <b>0.00</b>    | <b>110,517.87</b> | <b>-37.50</b>  | <b>0.00</b>     | <b>111,372.62</b> | <b>111,372.62</b>                   | <b>0.00%</b> |



# Budget Comparison Report

|                                                           |                            |                             |                             |            | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget |          | % |
|-----------------------------------------------------------|----------------------------|-----------------------------|-----------------------------|------------|------------------------------|------------------------------|-------------------------------------|----------|---|
|                                                           |                            |                             |                             |            | Parent Budget                |                              |                                     |          |   |
|                                                           |                            |                             |                             |            | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |          |   |
| 2022-2023<br>Total Activity                               |                            | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity |            |                              |                              |                                     |          |   |
| Account Number                                            |                            |                             |                             |            |                              |                              |                                     |          |   |
| Function: 8002 - REPRESENTATION SERVICES/GENERAL ELECTION |                            |                             |                             |            |                              |                              |                                     |          |   |
| Expense                                                   |                            |                             |                             |            |                              |                              |                                     |          |   |
| 0002-40-8002-000-10400                                    | OVERTIME                   | 385.02                      | 0.00                        | 5,894.81   | 3,499.88                     | 0.00                         | -3,499.88                           | -100.00% |   |
| 0002-40-8002-000-11000                                    | FICA - CNTY CONTRIBUTION   | 27.76                       | 0.00                        | 440.15     | 267.74                       | 0.00                         | -267.74                             | -100.00% |   |
| 0002-40-8002-000-11100                                    | IPERS - CNTY CONTRIBUTION  | 36.33                       | 0.00                        | 556.23     | 330.39                       | 0.00                         | -330.39                             | -100.00% |   |
| 0002-40-8002-000-11300                                    | EMPLOYEE HOSPITALIZATION   | 131.31                      | 0.00                        | 1,143.55   | 0.00                         | 0.00                         | 0.00                                | 0.00%    |   |
| 0002-40-8002-000-11701                                    | LIFE INSURANCE             | 0.56                        | 0.00                        | 2.59       | 0.00                         | 0.00                         | 0.00                                | 0.00%    |   |
| 0002-40-8002-000-11702                                    | DENTAL INSURANCE           | 5.34                        | 0.00                        | 23.71      | 0.00                         | 0.00                         | 0.00                                | 0.00%    |   |
| 0002-40-8002-000-11703                                    | LTD INSURANCE              | 1.95                        | 0.00                        | 30.02      | 0.00                         | 0.00                         | 0.00                                | 0.00%    |   |
| 0002-40-8002-000-25000                                    | GAS & OIL                  | 125.18                      | 0.00                        | 147.21     | 200.00                       | 0.00                         | -200.00                             | -100.00% |   |
| 0002-40-8002-000-26000                                    | STATIONARY/FORMS/GENERA    | 8,125.03                    | 2,495.00                    | 9,054.29   | 8,500.00                     | 0.00                         | -8,500.00                           | -100.00% |   |
| 0002-40-8002-000-40000                                    | OFFICIAL PUBL. & LEGALS    | 1,998.77                    | 0.00                        | 1,465.38   | 2,000.00                     | 0.00                         | -2,000.00                           | -100.00% |   |
| 0002-40-8002-000-40200                                    | TYPING, PRINTING & BINDING | 11,130.00                   | 0.00                        | 18,148.99  | 12,000.00                    | 0.00                         | -12,000.00                          | -100.00% |   |
| 0002-40-8002-000-41200                                    | POSTAGE & MAILING          | 23,632.00                   | 0.00                        | 57,027.33  | 55,000.00                    | 0.00                         | -55,000.00                          | -100.00% |   |
| 0002-40-8002-000-41300                                    | EMPLOYEE MILEAGE           | 4,703.95                    | 0.00                        | 5,507.38   | 5,000.00                     | 0.00                         | -5,000.00                           | -100.00% |   |
| 0002-40-8002-000-41302                                    | MEAL EXPENSES              | 410.87                      | 0.00                        | 574.66     | 500.00                       | 0.00                         | -500.00                             | -100.00% |   |
| 0002-40-8002-000-41303                                    | PARKING                    | 443.74                      | 0.00                        | 387.62     | 475.00                       | 0.00                         | -475.00                             | -100.00% |   |
| 0002-40-8002-000-41400                                    | TELEPHONE EXPENSE          | 1,003.80                    | 0.00                        | 2,097.76   | 1,000.00                     | 0.00                         | -1,000.00                           | -100.00% |   |
| 0002-40-8002-000-42001                                    | NON BILLABLE TEMPS         | 81,037.19                   | 0.00                        | 107,232.23 | 107,000.00                   | 0.00                         | -107,000.00                         | -100.00% |   |
| 0002-40-8002-000-42200                                    | SCHOOL OF INSTRUCTION      | 6,600.00                    | 0.00                        | 7,444.00   | 6,600.00                     | 0.00                         | -6,600.00                           | -100.00% |   |
| 0002-40-8002-000-45600                                    | RENTALS: POLLING PLACES    | 140.00                      | 0.00                        | 0.00       | 140.00                       | 0.00                         | -140.00                             | -100.00% |   |
| 0002-40-8002-000-48200                                    | ELECTION OFFICIALS         | 61,767.19                   | 0.00                        | 66,150.30  | 62,000.00                    | 0.00                         | -62,000.00                          | -100.00% |   |
| Total Expense:                                            |                            | 201,705.99                  | 2,495.00                    | 283,328.21 | 264,513.01                   | 0.00                         | -264,513.01                         | -100.00% |   |
| Total Function: 8002 - REPRESENTATION SERVICES/GENERAL    |                            | 201,705.99                  | 2,495.00                    | 283,328.21 | 264,513.01                   | 0.00                         | -264,513.01                         | -100.00% |   |

Budget Comparison Report

|                                                                        |                            |                | Comparison 1    |                 | Comparison 1     |                       | %                     |
|------------------------------------------------------------------------|----------------------------|----------------|-----------------|-----------------|------------------|-----------------------|-----------------------|
|                                                                        |                            |                | Parent Budget   | Budget          | to Parent Budget | Increase / (Decrease) |                       |
|                                                                        |                            |                | 2024-2025       | 2025-2026       |                  |                       |                       |
|                                                                        |                            |                | Budget Director | Budget Director |                  |                       |                       |
| Account Number                                                         | 2022-2023                  | 2023-2024      | 2024-2025       |                 |                  |                       |                       |
| Function: 8010 - REPRESENTATION SERVICES/REGULAR CITY/SCHOOL ELECTIONS | Total Activity             | Total Activity | Total Activity  |                 |                  |                       |                       |
| Revenue                                                                |                            |                |                 |                 |                  |                       |                       |
| <a href="#">0002-2-40-8010-25713</a>                                   | REGULAR CITY/SCHOOLS ELEC  | 0.00           | 58,247.60       | 5.00            | 5.00             | 55,000.00             | 54,995.00 99,900.00%  |
|                                                                        | Total Revenue:             | 0.00           | 58,247.60       | 5.00            | 5.00             | 55,000.00             | 54,995.00 99,900.00%  |
| Expense                                                                |                            |                |                 |                 |                  |                       |                       |
| <a href="#">0002-40-8010-000-10400</a>                                 | OVERTIME                   | 0.00           | 421.32          | 0.00            | 0.00             | 425.00                | 425.00 0.00%          |
| <a href="#">0002-40-8010-000-11000</a>                                 | FICA - CNTY CONTRIBUTION   | 0.00           | 30.51           | 0.00            | 0.00             | 32.51                 | 32.51 0.00%           |
| <a href="#">0002-40-8010-000-11100</a>                                 | IPERS - CNTY CONTRIBUTION  | 0.00           | 39.74           | 0.00            | 0.00             | 40.12                 | 40.12 0.00%           |
| <a href="#">0002-40-8010-000-11300</a>                                 | EMPLOYEE HOSPITALIZATION   | 0.00           | 145.57          | 0.00            | 0.00             | 0.00                  | 0.00 0.00%            |
| <a href="#">0002-40-8010-000-11701</a>                                 | LIFE INSURANCE             | 0.00           | 0.57            | 0.00            | 0.00             | 0.00                  | 0.00 0.00%            |
| <a href="#">0002-40-8010-000-11702</a>                                 | DENTAL INSURANCE           | 0.00           | 5.35            | 0.00            | 0.00             | 0.00                  | 0.00 0.00%            |
| <a href="#">0002-40-8010-000-11703</a>                                 | LTD INSURANCE              | 0.00           | 2.13            | 0.00            | 0.00             | 0.00                  | 0.00 0.00%            |
| <a href="#">0002-40-8010-000-25000</a>                                 | GAS & OIL                  | 0.00           | 0.00            | 0.00            | 0.00             | 0.00                  | 0.00 0.00%            |
| <a href="#">0002-40-8010-000-26000</a>                                 | STATIONARY/FORMS/GENERA    | 0.00           | 274.00          | 0.00            | 0.00             | 275.00                | 275.00 0.00%          |
| <a href="#">0002-40-8010-000-40000</a>                                 | OFFICIAL PUBL. & LEGALS    | 0.00           | 2,013.63        | 0.00            | 0.00             | 2,100.00              | 2,100.00 0.00%        |
| <a href="#">0002-40-8010-000-40200</a>                                 | TYPING, PRINTING & BINDING | 0.00           | 6,156.38        | 0.00            | 0.00             | 6,200.00              | 6,200.00 0.00%        |
| <a href="#">0002-40-8010-000-41200</a>                                 | POSTAGE & MAILING          | 0.00           | 10,638.22       | 0.00            | 0.00             | 10,750.00             | 10,750.00 0.00%       |
| <a href="#">0002-40-8010-000-41300</a>                                 | EMPLOYEE MILEAGE           | 0.00           | 3,141.01        | -1.31           | 0.00             | 3,200.00              | 3,200.00 0.00%        |
| <a href="#">0002-40-8010-000-41302</a>                                 | MEAL EXPENSES              | 0.00           | 69.00           | 0.00            | 0.00             | 100.00                | 100.00 0.00%          |
| <a href="#">0002-40-8010-000-41303</a>                                 | PARKING                    | 0.00           | 200.18          | 0.00            | 0.00             | 200.00                | 200.00 0.00%          |
| <a href="#">0002-40-8010-000-41400</a>                                 | TELEPHONE EXPENSE          | 0.00           | 2,490.66        | 0.00            | 0.00             | 2,500.00              | 2,500.00 0.00%        |
| <a href="#">0002-40-8010-000-42001</a>                                 | NON BILLABLE TEMPS         | 0.00           | 18,210.93       | 0.00            | 0.00             | 18,500.00             | 18,500.00 0.00%       |
| <a href="#">0002-40-8010-000-42200</a>                                 | SCHOOL OF INSTRUCTION      | 0.00           | 3,670.74        | 0.00            | 0.00             | 3,800.00              | 3,800.00 0.00%        |
| <a href="#">0002-40-8010-000-45600</a>                                 | RENTALS: POLLING PLACES    | 0.00           | 140.00          | 0.00            | 0.00             | 140.00                | 140.00 0.00%          |
| <a href="#">0002-40-8010-000-48200</a>                                 | ELECTION OFFICIALS         | 0.00           | 41,356.92       | -266.25         | 0.00             | 41,500.00             | 41,500.00 0.00%       |
|                                                                        | Total Expense:             | 0.00           | 89,006.86       | -267.56         | 0.00             | 89,762.63             | 89,762.63 0.00%       |
| Total Function: 8010 - REPRESENTATION SERVICES/REGULAR                 |                            | 0.00           | -30,759.26      | 272.56          | 5.00             | -34,762.63            | -34,767.63 95,352.60% |

Budget Comparison Report

|                                                            |                   |          |      |           | Comparison 1<br>Budget       | Comparison 1<br>to Parent<br>Budget | %                        |
|------------------------------------------------------------|-------------------|----------|------|-----------|------------------------------|-------------------------------------|--------------------------|
|                                                            |                   |          |      |           | Parent Budget                |                                     |                          |
|                                                            |                   |          |      |           | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director        | Increase /<br>(Decrease) |
| Account Number                                             |                   |          |      |           |                              |                                     |                          |
| Function: 8011 - REPRESENTATION SERVICES/SPECIAL ELECTIONS |                   |          |      |           |                              |                                     |                          |
| Revenue                                                    |                   |          |      |           |                              |                                     |                          |
| <a href="#">0002-2-40-8011-25717</a>                       | SPECIAL ELECTIONS | 2,030.43 | 0.00 | 28,026.13 | 28,026.00                    | 0.00                                | -28,026.00 -100.00%      |
| Total Revenue:                                             |                   | 2,030.43 | 0.00 | 28,026.13 | 28,026.00                    | 0.00                                | -28,026.00 -100.00%      |
| Total Function: 8011 - REPRESENTATION SERVICES/SPECIAL E   |                   | 2,030.43 | 0.00 | 28,026.13 | 28,026.00                    | 0.00                                | -28,026.00 -100.00%      |



# Budget Comparison Report

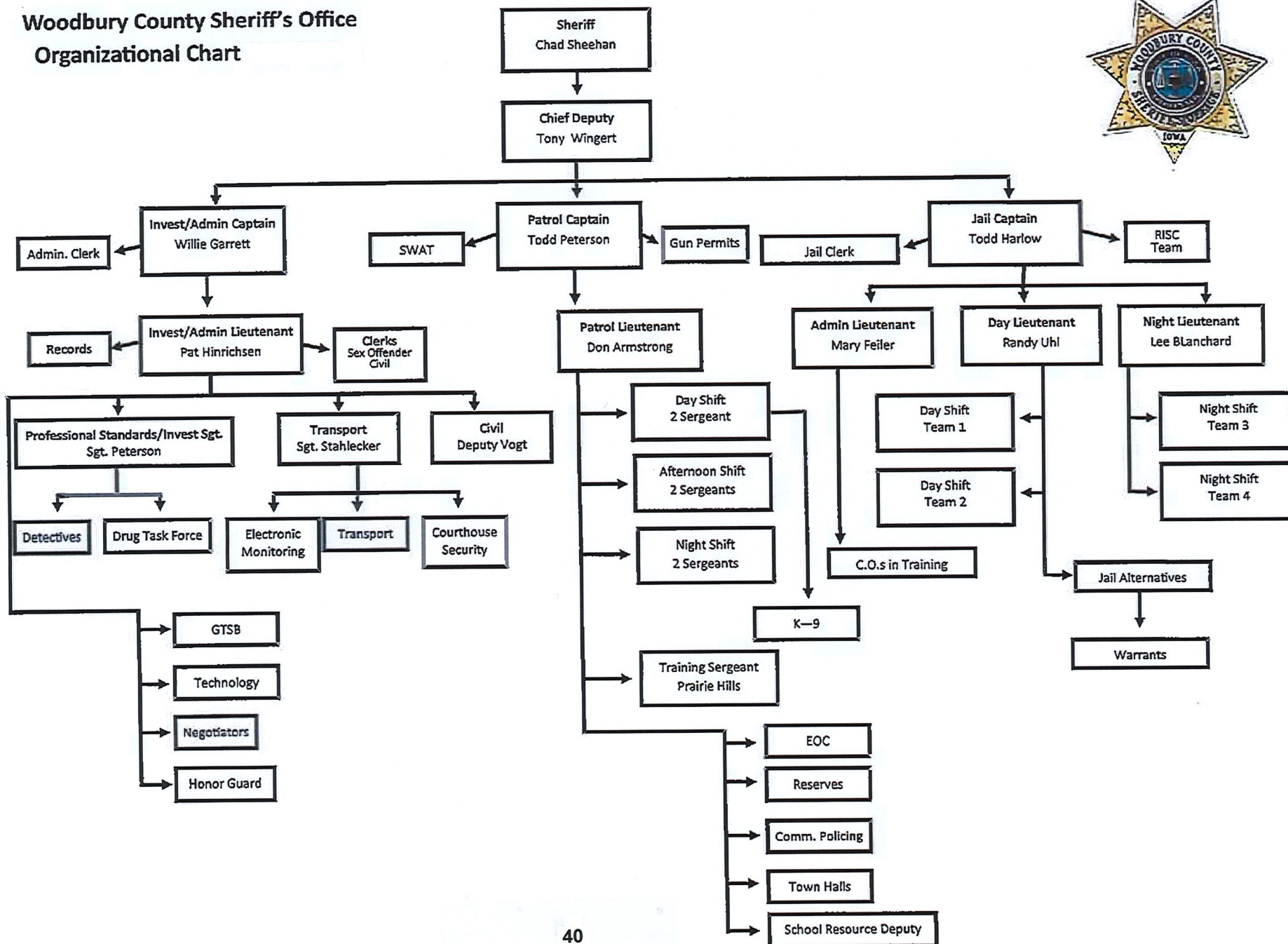
|                                                                |                            |      |            |      | Comparison 1    |                 | Comparison 1 |       |
|----------------------------------------------------------------|----------------------------|------|------------|------|-----------------|-----------------|--------------|-------|
|                                                                |                            |      |            |      | Budget          |                 | to Parent    |       |
|                                                                |                            |      |            |      | Parent Budget   | Budget          | Budget       | %     |
|                                                                |                            |      |            |      | 2024-2025       | 2025-2026       | Increase /   |       |
|                                                                |                            |      |            |      | Budget Director | Budget Director | (Decrease)   |       |
| Account Number                                                 |                            |      |            |      |                 |                 |              |       |
| Function: 8013 - REPRESENTATION SERVICES/CITY PRIMARY ELECTION |                            |      |            |      |                 |                 |              |       |
| Revenue                                                        |                            |      |            |      |                 |                 |              |       |
| 0002-2-40-8013-25712                                           | CITY PRIMARY ELECTIONS     | 0.00 | 28,283.03  | 0.00 | 0.00            | 25,000.00       | 25,000.00    | 0.00% |
| Total Revenue:                                                 |                            | 0.00 | 28,283.03  | 0.00 | 0.00            | 25,000.00       | 25,000.00    | 0.00% |
| Expense                                                        |                            |      |            |      |                 |                 |              |       |
| 0002-40-8013-000-10400                                         | OVERTIME                   | 0.00 | 159.42     | 0.00 | 0.00            | 0.00            | 0.00         | 0.00% |
| 0002-40-8013-000-11000                                         | FICA - CNTY CONTRIBUTION   | 0.00 | 11.47      | 0.00 | 0.00            | 0.00            | 0.00         | 0.00% |
| 0002-40-8013-000-11100                                         | IPERS - CNTY CONTRIBUTION  | 0.00 | 15.04      | 0.00 | 0.00            | 0.00            | 0.00         | 0.00% |
| 0002-40-8013-000-11300                                         | EMPLOYEE HOSPITALIZATION   | 0.00 | 57.63      | 0.00 | 0.00            | 0.00            | 0.00         | 0.00% |
| 0002-40-8013-000-11701                                         | LIFE INSURANCE             | 0.00 | 0.25       | 0.00 | 0.00            | 0.00            | 0.00         | 0.00% |
| 0002-40-8013-000-11702                                         | DENTAL INSURANCE           | 0.00 | 2.30       | 0.00 | 0.00            | 0.00            | 0.00         | 0.00% |
| 0002-40-8013-000-11703                                         | LTD INSURANCE              | 0.00 | 0.82       | 0.00 | 0.00            | 0.00            | 0.00         | 0.00% |
| 0002-40-8013-000-25000                                         | GAS & OIL                  | 0.00 | 0.00       | 0.00 | 0.00            | 0.00            | 0.00         | 0.00% |
| 0002-40-8013-000-26000                                         | STATIONARY/FORMS/GENERA    | 0.00 | 238.00     | 0.00 | 0.00            | 250.00          | 250.00       | 0.00% |
| 0002-40-8013-000-40000                                         | OFFICIAL PUBL. & LEGALS    | 0.00 | 0.00       | 0.00 | 0.00            | 500.00          | 500.00       | 0.00% |
| 0002-40-8013-000-40200                                         | TYPING, PRINTING & BINDING | 0.00 | 0.00       | 0.00 | 0.00            | 5,000.00        | 5,000.00     | 0.00% |
| 0002-40-8013-000-41200                                         | POSTAGE & MAILING          | 0.00 | 6,651.29   | 0.00 | 0.00            | 6,700.00        | 6,700.00     | 0.00% |
| 0002-40-8013-000-41300                                         | EMPLOYEE MILEAGE           | 0.00 | 981.50     | 0.00 | 0.00            | 1,000.00        | 1,000.00     | 0.00% |
| 0002-40-8013-000-41302                                         | MEAL EXPENSES              | 0.00 | 46.50      | 0.00 | 0.00            | 100.00          | 100.00       | 0.00% |
| 0002-40-8013-000-41303                                         | PARKING                    | 0.00 | 47.21      | 0.00 | 0.00            | 50.00           | 50.00        | 0.00% |
| 0002-40-8013-000-41400                                         | TELEPHONE EXPENSE          | 0.00 | 750.02     | 0.00 | 0.00            | 800.00          | 800.00       | 0.00% |
| 0002-40-8013-000-42001                                         | NON BILLABLE TEMPS         | 0.00 | 9,709.30   | 0.00 | 0.00            | 10,000.00       | 10,000.00    | 0.00% |
| 0002-40-8013-000-42200                                         | SCHOOL OF INSTRUCTION      | 0.00 | 1,589.85   | 0.00 | 0.00            | 1,600.00        | 1,600.00     | 0.00% |
| 0002-40-8013-000-48200                                         | ELECTION OFFICIALS         | 0.00 | 20,729.75  | 0.00 | 0.00            | 21,000.00       | 21,000.00    | 0.00% |
| Total Expense:                                                 |                            | 0.00 | 40,990.35  | 0.00 | 0.00            | 47,000.00       | 47,000.00    | 0.00% |
| Total Function: 8013 - REPRESENTATION SERVICES/CITY PRIM       |                            | 0.00 | -12,707.32 | 0.00 | 0.00            | -22,000.00      | -22,000.00   | 0.00% |

Budget Comparison Report

|                                                               |                              |            |           | Comparison 1<br>Budget |                 | Comparison 1<br>to Parent<br>Budget |             | %        |
|---------------------------------------------------------------|------------------------------|------------|-----------|------------------------|-----------------|-------------------------------------|-------------|----------|
|                                                               |                              |            |           | Parent Budget          |                 |                                     |             |          |
|                                                               |                              |            |           | 2024-2025              | 2025-2026       | Increase /                          |             |          |
|                                                               |                              |            |           | Budget Director        | Budget Director | (Decrease)                          |             |          |
| Account Number                                                |                              |            |           |                        |                 |                                     |             |          |
| Function: 8111 - STATE ADMINISTRATIVE SERV/RECORDS MANAGEMENT |                              |            |           |                        |                 |                                     |             |          |
| Revenue                                                       |                              |            |           |                        |                 |                                     |             |          |
| <a href="#">0001-1-07-8111-41301</a>                          | VITAL STATISTIC FEES - QUART | 0.00       | 0.00      | 0.00                   | 200.00          | 0.00                                | -200.00     | -100.00% |
| <a href="#">0024-1-07-8111-41400</a>                          | DOCUMENT MANAGEMENT FI       | 13,184.00  | 12,319.00 | 13,425.00              | 12,000.00       | 12,000.00                           | 0.00        | 0.00%    |
| Total Revenue:                                                |                              | 13,184.00  | 12,319.00 | 13,425.00              | 12,200.00       | 12,000.00                           | -200.00     | -1.64%   |
| Expense                                                       |                              |            |           |                        |                 |                                     |             |          |
| <a href="#">0024-07-8111-000-42601</a>                        | PROFESSIONAL SERVICES        | 0.00       | 0.00      | 0.00                   | 0.00            | 0.00                                | 0.00        | 0.00%    |
| <a href="#">0024-07-8111-000-64600</a>                        | MACHINERY & EQUIPMENT: C     | 27,975.00  | 0.00      | 27,975.00              | 203,155.00      | 0.00                                | -203,155.00 | -100.00% |
| Total Expense:                                                |                              | 27,975.00  | 0.00      | 27,975.00              | 203,155.00      | 0.00                                | -203,155.00 | -100.00% |
| Total Function: 8111 - STATE ADMINISTRATIVE SERV/RECORD       |                              | -14,791.00 | 12,319.00 | -14,550.00             | -190,955.00     | 12,000.00                           | 202,955.00  | -106.28% |

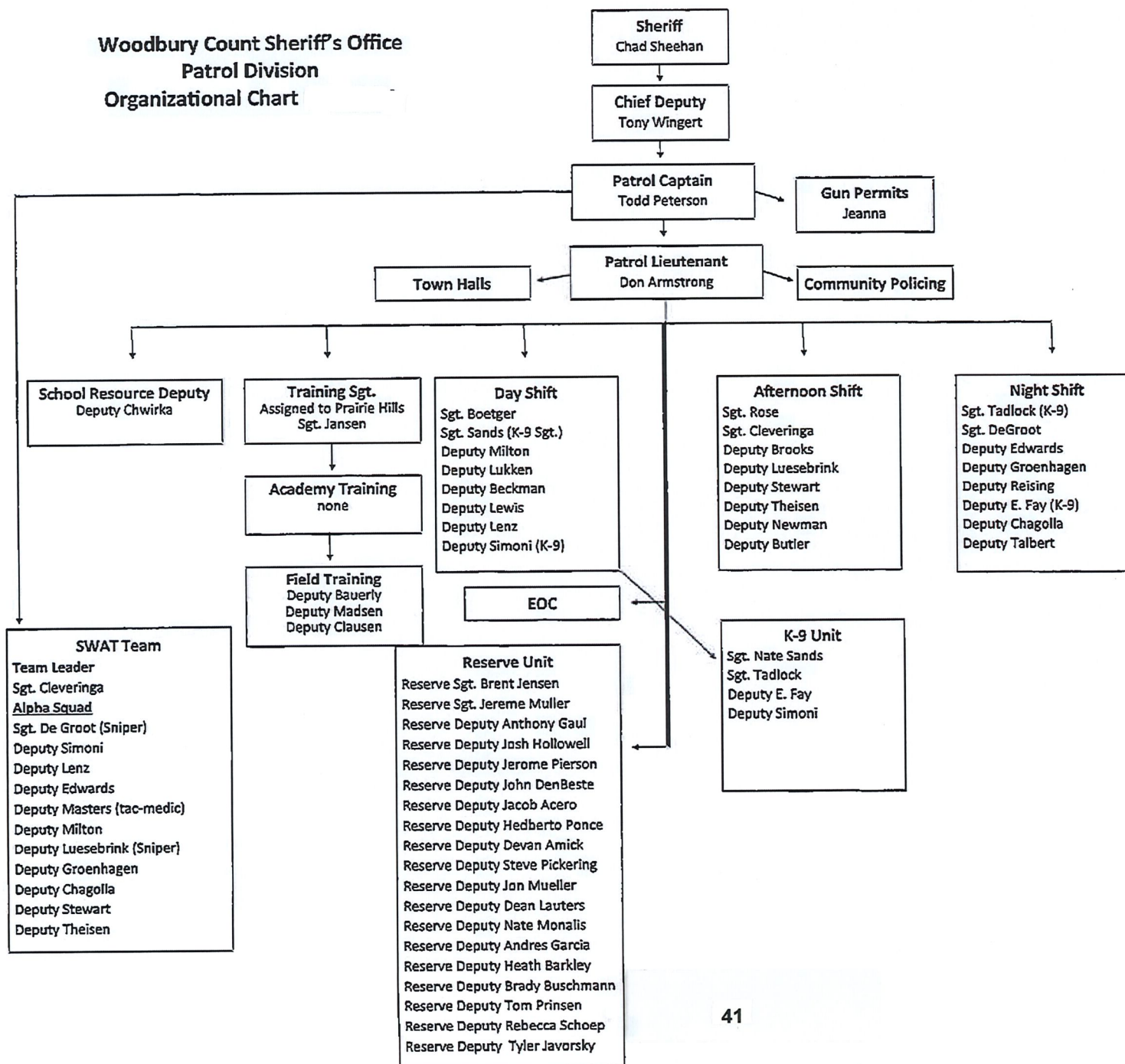
**COUNTY SHERIFF**

# Woodbury County Sheriff's Office Organizational Chart





**Woodbury County Sheriff's Office**  
**Patrol Division**  
**Organizational Chart**



# Budget Comparison Report

|                                                        |                           |                |                |                | Comparison 1    | Comparison 1    |                 |              |
|--------------------------------------------------------|---------------------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|--------------|
|                                                        |                           |                |                |                | Parent Budget   | Budget          | to Parent       | %            |
|                                                        |                           | 2022-2023      | 2023-2024      | 2024-2025      | 2024-2025       | 2025-2026       | Increase /      |              |
|                                                        |                           | Total Activity | Total Activity | Total Activity | Budget Director | Budget Director | (Decrease)      |              |
| <b>Account Number</b>                                  |                           |                |                |                |                 |                 |                 |              |
| <b>Function: 1000 - LAW ENFORCEMENT/UNIFORM PATROL</b> |                           |                |                |                |                 |                 |                 |              |
| <b>Revenue</b>                                         |                           |                |                |                |                 |                 |                 |              |
| <u>0001-4-05-1000-84900</u>                            | MISCELLANEOUS             | 0.00           | 0.00           | 0.00           | 0.00            | 5,000.00        | 5,000.00        | 0.00%        |
|                                                        | <b>Total Revenue:</b>     | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>     | <b>5,000.00</b> | <b>5,000.00</b> | <b>0.00%</b> |
| <b>Expense</b>                                         |                           |                |                |                |                 |                 |                 |              |
| <u>0001-05-1000-000-10007</u>                          | ORGANIZED EMPLOYEES       | 752,190.25     | 877,968.87     | 1,148,886.39   | 1,315,033.67    | 1,156,205.71    | -158,827.96     | -12.08%      |
| <u>0001-05-1000-000-10008</u>                          | SUPERVISORY - ORGANIZED   | 327,944.38     | 348,417.49     | 412,079.87     | 359,793.28      | 377,782.96      | 17,989.68       | 5.00%        |
| <u>0001-05-1000-000-10400</u>                          | OVERTIME                  | 86,862.10      | 83,222.97      | 123,008.40     | 99,215.88       | 123,984.00      | 24,768.12       | 24.96%       |
| <u>0001-05-1000-000-10402</u>                          | SHERIFF HOLIDAY OT        | 18,602.37      | 20,670.97      | 26,555.77      | 19,842.91       | 24,796.00       | 4,953.09        | 24.96%       |
| <u>0001-05-1000-000-10421</u>                          | SHIFT DIFFERENTIAL        | 7,802.47       | 6,734.85       | 9,803.82       | 6,500.04        | 7,800.00        | 1,299.96        | 20.00%       |
| <u>0001-05-1000-000-10423</u>                          | DEPUTY ACTING SERGEANTS   | 6,417.46       | 5,323.36       | 5,264.37       | 8,479.89        | 8,480.00        | 0.11            | 0.00%        |
| <u>0001-05-1000-000-10425</u>                          | STANDBY PAY               | 10,774.36      | 10,806.35      | 14,571.81      | 16,427.92       | 24,641.00       | 8,213.08        | 49.99%       |
| <u>0001-05-1000-000-10426</u>                          | FIELD TRAINING PAY        | 2,691.26       | 3,333.37       | 7,967.31       | 5,000.09        | 6,000.00        | 999.91          | 20.00%       |
| <u>0001-05-1000-000-10427</u>                          | INSTRUCTOR PAY            | 680.39         | 776.48         | 819.40         | 1,050.04        | 1,050.00        | -0.04           | 0.00%        |
| <u>0001-05-1000-000-11000</u>                          | FICA - CNTY CONTRIBUTION  | 90,647.36      | 100,497.68     | 130,260.78     | 106,020.48      | 128,993.21      | 22,972.73       | 21.67%       |
| <u>0001-05-1000-000-11100</u>                          | IPERS - CNTY CONTRIBUTION | 106,299.01     | 115,218.75     | 150,135.76     | 129,126.24      | 221,126.64      | 92,000.40       | 71.25%       |
| <u>0001-05-1000-000-11300</u>                          | EMPLOYEE HOSPITALIZATION  | 211,377.72     | 281,303.86     | 338,984.78     | 269,336.88      | 309,054.96      | 39,718.08       | 14.75%       |
| <u>0001-05-1000-000-11400</u>                          | ALLOWANCES - TAXABLE      | 6,800.00       | 6,800.00       | 8,925.00       | 6,799.98        | 7,650.00        | 850.02          | 12.50%       |
| <u>0001-05-1000-000-11701</u>                          | LIFE INSURANCE            | 587.75         | 625.82         | 802.21         | 614.40          | 729.60          | 115.20          | 18.75%       |
| <u>0001-05-1000-000-11702</u>                          | DENTAL INSURANCE          | 5,393.99       | 5,743.94       | 7,363.03       | 5,639.04        | 6,696.36        | 1,057.32        | 18.75%       |
| <u>0001-05-1000-000-11703</u>                          | LTD INSURANCE             | 6,048.29       | 6,601.31       | 8,273.12       | 4,406.40        | 5,232.60        | 826.20          | 18.75%       |
| <u>0011-05-1000-000-10007</u>                          | ORGANIZED EMPLOYEES       | 460,656.67     | 530,001.04     | 506,344.95     | 482,241.24      | 509,733.63      | 27,492.39       | 5.70%        |
| <u>0011-05-1000-000-10008</u>                          | SUPERVISORY - ORGANIZED   | 245,950.03     | 261,722.43     | 247,666.09     | 269,844.96      | 283,337.22      | 13,492.26       | 5.00%        |
| <u>0011-05-1000-000-10400</u>                          | OVERTIME                  | 36,921.86      | 60,804.04      | 87,653.84      | 50,985.91       | 60,000.00       | 9,014.09        | 17.68%       |
| <u>0011-05-1000-000-10402</u>                          | SHERIFF HOLIDAY OT        | 9,297.77       | 17,193.20      | 13,225.57      | 14,575.02       | 15,158.00       | 582.98          | 4.00%        |
| <u>0011-05-1000-000-10421</u>                          | SHIFT DIFFERENTIAL        | 5,051.13       | 5,829.73       | 5,459.28       | 3,989.95        | 6,000.00        | 2,010.05        | 50.38%       |
| <u>0011-05-1000-000-10423</u>                          | DEPUTY ACTING SERGEANTS   | 5,512.66       | 5,956.14       | 3,521.80       | 4,000.13        | 4,000.01        | -0.12           | 0.00%        |
| <u>0011-05-1000-000-10425</u>                          | STANDBY PAY               | 11,089.54      | 7,220.28       | 4,091.43       | 13,689.94       | 8,214.00        | -5,475.94       | -40.00%      |
| <u>0011-05-1000-000-10426</u>                          | FIELD TRAINING PAY        | 1,175.06       | 3,436.38       | 7,490.35       | 2,999.90        | 3,000.00        | 0.10            | 0.00%        |
| <u>0011-05-1000-000-10427</u>                          | INSTRUCTOR PAY            | 674.28         | 1,422.82       | 1,822.80       | 799.92          | 800.00          | 0.08            | 0.01%        |
| <u>0011-05-1000-000-11000</u>                          | FICA - CNTY CONTRIBUTION  | 57,584.00      | 66,427.02      | 65,218.97      | 67,405.08       | 66,233.69       | -1,171.39       | -1.74%       |
| <u>0011-05-1000-000-11100</u>                          | IPERS - CNTY CONTRIBUTION | 67,831.28      | 76,043.93      | 75,219.13      | 82,205.13       | 107,630.36      | 25,425.23       | 30.93%       |
| <u>0011-05-1000-000-11300</u>                          | EMPLOYEE HOSPITALIZATION  | 150,301.34     | 164,832.41     | 157,005.61     | 175,964.88      | 162,294.72      | -13,670.16      | -7.77%       |
| <u>0011-05-1000-000-11400</u>                          | ALLOWANCES - TAXABLE      | 4,250.00       | 4,250.00       | 4,250.00       | 4,249.99        | 4,250.00        | 0.01            | 0.00%        |
| <u>0011-05-1000-000-11701</u>                          | LIFE INSURANCE            | 354.11         | 372.05         | 340.74         | 384.00          | 345.60          | -38.40          | -10.00%      |
| <u>0011-05-1000-000-11702</u>                          | DENTAL INSURANCE          | 3,249.56       | 3,414.89       | 3,127.21       | 3,524.40        | 3,171.96        | -352.44         | -10.00%      |

Budget Comparison Report

| Account Number                         |                                                       | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget                        |                              | Comparison 1<br>to Parent<br>Budget<br>Increase /<br>(Decrease) | %       |
|----------------------------------------|-------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------------|------------------------------|-----------------------------------------------------------------|---------|
|                                        |                                                       |                             |                             |                             | Parent Budget<br>2024-2025<br>Budget Director | 2025-2026<br>Budget Director |                                                                 |         |
| <a href="#">0011-05-1000-000-11703</a> | LTD INSURANCE                                         | 3,820.94                    | 4,372.11                    | 3,887.75                    | 2,754.00                                      | 2,478.60                     | -275.40                                                         | -10.00% |
|                                        | Total Expense:                                        | 2,704,839.39                | 3,087,344.54                | 3,580,027.34                | 3,532,901.59                                  | 3,646,870.83                 | 113,969.24                                                      | 3.23%   |
|                                        | Total Function: 1000 - LAW ENFORCMENT/UNIFORM PATROL: | -2,704,839.39               | -3,087,344.54               | -3,580,027.34               | -3,532,901.59                                 | -3,641,870.83                | -108,969.24                                                     | 3.08%   |



Budget Comparison Report

|                                                           |                           | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Parent Budget                | Comparison 1<br>Budget       | Comparison 1<br>to Parent<br>Budget | %        |
|-----------------------------------------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|----------|
|                                                           |                           |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |          |
| Account Number                                            |                           |                             |                             |                             |                              |                              |                                     |          |
| Function: 1002 - LAW ENFORCEMENT/SHERIFF - HIGHWAY SAFETY |                           |                             |                             |                             |                              |                              |                                     |          |
| Revenue                                                   |                           |                             |                             |                             |                              |                              |                                     |          |
| <a href="#">0001-2-05-1002-23023</a>                      | HIGHWAY SAFETY GRANT      | 22,484.84                   | 34,706.09                   | 26,145.18                   | 44,200.00                    | 41,300.00                    | -2,900.00                           | -6.56%   |
|                                                           | Total Revenue:            | 22,484.84                   | 34,706.09                   | 26,145.18                   | 44,200.00                    | 41,300.00                    | -2,900.00                           | -6.56%   |
| Expense                                                   |                           |                             |                             |                             |                              |                              |                                     |          |
| <a href="#">0001-05-1002-000-10400</a>                    | OVERTIME                  | 22,219.05                   | 31,714.75                   | 27,224.69                   | 39,999.95                    | 36,000.00                    | -3,999.95                           | -10.00%  |
| <a href="#">0001-05-1002-000-11000</a>                    | FICA - CNTY CONTRIBUTION  | 1,650.20                    | 2,355.22                    | 2,028.34                    | 3,060.00                     | 2,754.00                     | -306.00                             | -10.00%  |
| <a href="#">0001-05-1002-000-11100</a>                    | IPERS - CNTY CONTRIBUTION | 1,944.63                    | 2,698.80                    | 2,337.59                    | 3,604.00                     | 4,352.40                     | 748.40                              | 20.77%   |
| <a href="#">0001-05-1002-000-11300</a>                    | EMPLOYEE HOSPITALIZATION  | 3,949.43                    | 5,584.13                    | 3,736.18                    | 0.00                         | 0.00                         | 0.00                                | 0.00%    |
| <a href="#">0001-05-1002-000-11701</a>                    | LIFE INSURANCE            | 8.05                        | 15.45                       | 9.44                        | 0.00                         | 0.00                         | 0.00                                | 0.00%    |
| <a href="#">0001-05-1002-000-11702</a>                    | DENTAL INSURANCE          | 74.27                       | 141.63                      | 86.42                       | 0.00                         | 0.00                         | 0.00                                | 0.00%    |
| <a href="#">0001-05-1002-000-11703</a>                    | LTD INSURANCE             | 112.70                      | 161.46                      | 106.99                      | 0.00                         | 0.00                         | 0.00                                | 0.00%    |
| <a href="#">0001-05-1002-000-42200</a>                    | SCHOOL OF INSTRUCTION     | 0.00                        | 0.00                        | 41.39                       | 2,200.00                     | 0.00                         | -2,200.00                           | -100.00% |
| <a href="#">0001-05-1002-000-63600</a>                    | MACHINERY & EQUIPMENT: O  | 1,500.00                    | 1,980.00                    | 4,000.00                    | 2,000.00                     | 5,300.00                     | 3,300.00                            | 165.00%  |
|                                                           | Total Expense:            | 31,458.33                   | 44,651.44                   | 39,571.04                   | 50,863.95                    | 48,406.40                    | -2,457.55                           | -4.83%   |
| Total Function: 1002 - LAW ENFORCEMENT/SHERIFF - HIGHWA   |                           | -8,973.49                   | -9,945.35                   | -13,425.86                  | -6,663.95                    | -7,106.40                    | -442.45                             | 6.64%    |

# Budget Comparison Report

|                                                           |                           |                             |                             |                             | Comparison 1<br>Budget                        |                              | Comparison 1<br>to Parent<br>Budget | %       |  |
|-----------------------------------------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------------|------------------------------|-------------------------------------|---------|--|
|                                                           |                           | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Parent Budget<br>2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |         |  |
| Account Number                                            |                           |                             |                             |                             |                                               |                              |                                     |         |  |
| Function: 1010 - LAW ENFORCEMENT/SHERIFF - INVESTIGATIONS |                           |                             |                             |                             |                                               |                              |                                     |         |  |
| Revenue                                                   |                           |                             |                             |                             |                                               |                              |                                     |         |  |
| <a href="#">0001-2-05-1010-23020</a>                      | GOVERNOR'S OFFICE OF DRUG | 23,250.00                   | 36,880.00                   | 0.00                        | 28,504.00                                     | 28,333.00                    | -171.00                             | -0.60%  |  |
|                                                           | Total Revenue:            | 23,250.00                   | 36,880.00                   | 0.00                        | 28,504.00                                     | 28,333.00                    | -171.00                             | -0.60%  |  |
| Expense                                                   |                           |                             |                             |                             |                                               |                              |                                     |         |  |
| <a href="#">0001-05-1010-000-10007</a>                    | ORGANIZED EMPLOYEES       | 294,662.98                  | 313,120.99                  | 274,275.80                  | 219,229.82                                    | 260,470.47                   | 41,240.65                           | 18.81%  |  |
| <a href="#">0001-05-1010-000-10008</a>                    | SUPERVISORY - ORGANIZED   | 81,975.88                   | 87,115.23                   | 89,946.18                   | 89,948.32                                     | 94,445.74                    | 4,497.42                            | 5.00%   |  |
| <a href="#">0001-05-1010-000-10400</a>                    | OVERTIME                  | 27,989.30                   | 29,987.15                   | 34,514.22                   | 41,890.88                                     | 43,567.00                    | 1,676.12                            | 4.00%   |  |
| <a href="#">0001-05-1010-000-10402</a>                    | SHERIFF HOLIDAY OT        | 147.92                      | 1,829.79                    | 239.84                      | 0.00                                          | 1,800.00                     | 1,800.00                            | 0.00%   |  |
| <a href="#">0001-05-1010-000-10421</a>                    | SHIFT DIFFERENTIAL        | 195.25                      | 224.20                      | 210.40                      | 200.05                                        | 200.01                       | -0.04                               | -0.02%  |  |
| <a href="#">0001-05-1010-000-10423</a>                    | DEPUTY ACTING SERGEANTS   | 0.00                        | 606.48                      | 723.84                      | 0.00                                          | 600.00                       | 600.00                              | 0.00%   |  |
| <a href="#">0001-05-1010-000-10425</a>                    | STANDBY PAY               | 10,199.66                   | 9,067.34                    | 8,478.21                    | 8,942.91                                      | 8,943.00                     | 0.09                                | 0.00%   |  |
| <a href="#">0001-05-1010-000-10426</a>                    | FIELD TRAINING PAY        | 0.00                        | 0.00                        | 7.93                        | 200.05                                        | 200.01                       | -0.04                               | -0.02%  |  |
| <a href="#">0001-05-1010-000-10427</a>                    | INSTRUCTOR PAY            | 119.26                      | 74.69                       | 305.01                      | 299.94                                        | 300.00                       | 0.06                                | 0.02%   |  |
| <a href="#">0001-05-1010-000-11000</a>                    | FICA - CNTY CONTRIBUTION  | 30,776.68                   | 32,955.42                   | 30,515.39                   | 40,378.92                                     | 30,655.27                    | -9,723.65                           | -24.08% |  |
| <a href="#">0001-05-1010-000-11100</a>                    | IPERS - CNTY CONTRIBUTION | 36,365.18                   | 37,615.23                   | 35,064.69                   | 48,909.59                                     | 49,632.62                    | 723.03                              | 1.48%   |  |
| <a href="#">0001-05-1010-000-11300</a>                    | EMPLOYEE HOSPITALIZATION  | 72,372.76                   | 78,650.78                   | 79,694.32                   | 100,735.68                                    | 76,915.20                    | -23,820.48                          | -23.65% |  |
| <a href="#">0001-05-1010-000-11400</a>                    | ALLOWANCES - TAXABLE      | 2,125.00                    | 2,125.00                    | 1,700.00                    | 2,124.99                                      | 1,700.00                     | -424.99                             | -20.00% |  |
| <a href="#">0001-05-1010-000-11701</a>                    | LIFE INSURANCE            | 181.74                      | 188.80                      | 164.32                      | 230.40                                        | 153.60                       | -76.80                              | -33.33% |  |
| <a href="#">0001-05-1010-000-11702</a>                    | DENTAL INSURANCE          | 1,668.06                    | 1,732.92                    | 1,508.17                    | 2,114.64                                      | 1,409.76                     | -704.88                             | -33.33% |  |
| <a href="#">0001-05-1010-000-11703</a>                    | LTD INSURANCE             | 2,118.03                    | 2,254.41                    | 1,895.46                    | 1,652.40                                      | 1,101.60                     | -550.80                             | -33.33% |  |
|                                                           | Total Expense:            | 560,897.70                  | 597,548.43                  | 559,243.78                  | 556,858.59                                    | 572,094.28                   | 15,235.69                           | 2.74%   |  |
| Total Function: 1010 - LAW ENFORCEMENT/SHERIFF - INVESTI  |                           | -537,647.70                 | -560,668.43                 | -559,243.78                 | -528,354.59                                   | -543,761.28                  | -15,406.69                          | 2.92%   |  |

Budget Comparison Report

|                                                            |                           |           |           |           | Comparison 1    | Comparison 1    |            |        |
|------------------------------------------------------------|---------------------------|-----------|-----------|-----------|-----------------|-----------------|------------|--------|
|                                                            |                           |           |           |           | Parent Budget   | Budget          | to Parent  | %      |
|                                                            |                           |           |           |           | 2024-2025       | 2025-2026       | Budget     |        |
|                                                            |                           |           |           |           | Budget Director | Budget Director | Increase / |        |
|                                                            |                           |           |           |           |                 |                 | (Decrease) |        |
| Account Number                                             |                           |           |           |           |                 |                 |            |        |
| Function: 1013 - LAW ENFORCEMENT/DRUG TASK FORCE - FED. RE |                           |           |           |           |                 |                 |            |        |
| Revenue                                                    |                           |           |           |           |                 |                 |            |        |
| 0001-2-05-1013-23025                                       | DRUG TASK FORCE GRANT     | 11,787.75 | 13,112.97 | 11,398.80 | 20,707.50       | 20,707.00       | -0.50      | 0.00%  |
| Total Revenue:                                             |                           | 11,787.75 | 13,112.97 | 11,398.80 | 20,707.50       | 20,707.00       | -0.50      | 0.00%  |
| Expense                                                    |                           |           |           |           |                 |                 |            |        |
| 0001-05-1013-000-10400                                     | OVERTIME                  | 12,130.76 | 13,326.74 | 11,814.00 | 20,707.37       | 20,707.00       | -0.37      | 0.00%  |
| 0001-05-1013-000-11000                                     | FICA - CNTY CONTRIBUTION  | 889.28    | 987.25    | 880.07    | 1,584.12        | 1,584.08        | -0.04      | 0.00%  |
| 0001-05-1013-000-11100                                     | IPERS - CNTY CONTRIBUTION | 1,062.57  | 1,134.10  | 1,019.41  | 1,865.73        | 2,503.48        | 637.75     | 34.18% |
| 0001-05-1013-000-11300                                     | EMPLOYEE HOSPITALIZATION  | 2,148.33  | 2,348.69  | 1,813.44  | 0.00            | 0.00            | 0.00       | 0.00%  |
| 0001-05-1013-000-11701                                     | LIFE INSURANCE            | 4.68      | 4.02      | 4.72      | 0.00            | 0.00            | 0.00       | 0.00%  |
| 0001-05-1013-000-11702                                     | DENTAL INSURANCE          | 42.79     | 36.80     | 43.23     | 0.00            | 0.00            | 0.00       | 0.00%  |
| 0001-05-1013-000-11703                                     | LTD INSURANCE             | 61.80     | 67.98     | 54.33     | 0.00            | 0.00            | 0.00       | 0.00%  |
| Total Expense:                                             |                           | 16,340.21 | 17,905.58 | 15,629.20 | 24,157.22       | 24,794.56       | 637.34     | 2.64%  |
| Total Function: 1013 - LAW ENFORCEMENT/DRUG TASK FORCE     |                           | -4,552.46 | -4,792.61 | -4,230.40 | -3,449.72       | -4,087.56       | -637.84    | 18.49% |



# Budget Comparison Report

|                                                          |                                 |              |              | Comparison 1    |                 | Comparison 1    |              | %        |
|----------------------------------------------------------|---------------------------------|--------------|--------------|-----------------|-----------------|-----------------|--------------|----------|
|                                                          |                                 |              |              | Budget          |                 | to Parent       |              |          |
|                                                          |                                 |              |              | Parent Budget   | Budget          | Budget          | Increase /   |          |
|                                                          |                                 |              |              | 2024-2025       | 2025-2026       | 2025-2026       | (Decrease)   |          |
|                                                          |                                 |              |              | Budget Director | Budget Director | Budget Director |              |          |
| Account Number                                           |                                 |              |              |                 |                 |                 |              |          |
| Function: 1050 - LAW ENFORCEMENT/SHERIFF - JAIL FACILITY |                                 |              |              |                 |                 |                 |              |          |
| Revenue                                                  |                                 |              |              |                 |                 |                 |              |          |
| <a href="#">0001-1-05-1050-00001</a>                     | MERGE TO 0001-01-05-1050-4      | 156,713.83   | -41,962.52   | 50,752.75       | 0.00            | 40,000.00       | 40,000.00    | 0.00%    |
| <a href="#">0001-1-05-1050-25021</a>                     | US Marshall - Care of Prisoners | 131,277.87   | 345,457.78   | 1,287,797.01    | 1,700,000.00    | 4,250,000.00    | 2,550,000.00 | 150.00%  |
| <a href="#">0001-1-05-1050-25024</a>                     | ICE - Care of Prisoners         | 1,125.00     | 800.00       | 96,555.00       | 3,000.00        | 3,000.00        | 0.00         | 0.00%    |
| <a href="#">0001-1-05-1050-25025</a>                     | Dept of Corrections - Care of P | 0.00         | 0.00         | 0.00            | 0.00            | 80,000.00       | 80,000.00    | 0.00%    |
| <a href="#">0001-1-05-1050-44400</a>                     | SEC 321.89 PRISONER ROOM &      | 75,150.00    | 83,200.00    | 89,200.00       | 75,000.00       | 75,000.00       | 0.00         | 0.00%    |
| <a href="#">0001-1-05-1050-44901</a>                     | TELEPHONE COMMISSIONS           | 8,423.03     | 27,813.27    | 24,162.26       | 11,000.00       | 15,000.00       | 4,000.00     | 36.36%   |
| <a href="#">0001-1-05-1050-44902</a>                     | ELECTRONIC MONITORING FEI       | 111,910.76   | 116,508.27   | 113,916.75      | 60,000.00       | 100,000.00      | 40,000.00    | 66.67%   |
| <a href="#">0001-1-05-1050-44908</a>                     | Medical Reimbursment from A     | 121,663.51   | 0.00         | 152,417.74      | 70,000.00       | 70,000.00       | 0.00         | 0.00%    |
| <a href="#">0001-1-05-1050-70000</a>                     | COMMISSARY MONIES               | 0.00         | 0.00         | 0.00            | 0.00            | 60,000.00       | 60,000.00    | 0.00%    |
| Total Revenue:                                           |                                 | 606,264.00   | 531,816.80   | 1,814,801.51    | 1,919,000.00    | 4,693,000.00    | 2,774,000.00 | 144.55%  |
| Expense                                                  |                                 |              |              |                 |                 |                 |              |          |
| <a href="#">0001-05-1050-000-10001</a>                   | APPOINTED DEPUTIES              | 118,116.63   | 146,956.74   | 148,898.25      | 148,425.43      | 151,393.94      | 2,968.51     | 2.00%    |
| <a href="#">0001-05-1050-000-10004</a>                   | SUPERVISORY                     | 219,558.74   | 294,918.87   | 298,379.70      | 299,906.00      | 309,743.48      | 9,837.48     | 3.28%    |
| <a href="#">0001-05-1050-000-10007</a>                   | ORGANIZED EMPLOYEES             | 2,806,762.38 | 3,698,224.69 | 3,712,725.46    | 3,712,992.88    | 4,006,996.73    | 294,003.85   | 7.92%    |
| <a href="#">0001-05-1050-000-10008</a>                   | SUPERVISORY - ORGANIZED         | 606,333.92   | 753,561.50   | 795,972.06      | 763,267.40      | 797,477.80      | 34,210.40    | 4.48%    |
| <a href="#">0001-05-1050-000-10101</a>                   | TEMPORARY EMPLOYEES             | 7,463.03     | 8,460.56     | 3,510.00        | 9,888.08        | 0.00            | -9,888.08    | -100.00% |
| <a href="#">0001-05-1050-000-10200</a>                   | LONGEVITY COMPENSATION          | 3,000.00     | 3,100.00     | 3,200.00        | 3,200.00        | 3,300.00        | 100.00       | 3.13%    |
| <a href="#">0001-05-1050-000-10400</a>                   | OVERTIME                        | 358,441.05   | 333,953.86   | 430,806.45      | 340,140.01      | 365,000.00      | 24,859.99    | 7.31%    |
| <a href="#">0001-05-1050-000-10402</a>                   | SHERIFF HOLIDAY OT              | 61,548.02    | 64,498.73    | 59,084.57       | 84,719.07       | 93,108.00       | 8,388.93     | 9.90%    |
| <a href="#">0001-05-1050-000-10421</a>                   | SHIFT DIFFERENTIAL              | 26,379.82    | 30,121.63    | 31,262.80       | 20,749.95       | 25,750.00       | 5,000.05     | 24.10%   |
| <a href="#">0001-05-1050-000-10422</a>                   | JAIL ACTING SERGEANTS           | 4,654.63     | 2,828.01     | 27,938.52       | 8,239.94        | 8,200.01        | -39.93       | -0.48%   |
| <a href="#">0001-05-1050-000-10425</a>                   | STANDBY PAY                     | 22,373.76    | 21,850.06    | 25,165.68       | 20,000.11       | 20,000.00       | -0.11        | 0.00%    |
| <a href="#">0001-05-1050-000-10426</a>                   | FIELD TRAINING PAY              | 20,195.71    | 25,721.35    | 16,387.82       | 20,000.11       | 20,000.00       | -0.11        | 0.00%    |
| <a href="#">0001-05-1050-000-10427</a>                   | INSTRUCTOR PAY                  | 755.24       | 1,054.06     | 1,213.23        | 999.97          | 1,000.00        | 0.03         | 0.00%    |
| <a href="#">0001-05-1050-000-11000</a>                   | FICA - CNTY CONTRIBUTION        | 318,498.00   | 404,070.16   | 416,901.84      | 411,267.49      | 423,782.88      | 12,515.39    | 3.04%    |
| <a href="#">0001-05-1050-000-11100</a>                   | IPERS - CNTY CONTRIBUTION       | 393,773.07   | 499,541.74   | 515,222.41      | 525,279.99      | 545,100.16      | 19,820.17    | 3.77%    |
| <a href="#">0001-05-1050-000-11300</a>                   | EMPLOYEE HOSPITALIZATION        | 776,945.40   | 960,371.19   | 961,280.46      | 1,059,741.84    | 991,553.76      | -68,188.08   | -6.43%   |
| <a href="#">0001-05-1050-000-11400</a>                   | ALLOWANCES - TAXABLE            | 25,925.00    | 33,575.00    | 35,275.00       | 42,925.13       | 42,925.00       | -0.13        | 0.00%    |
| <a href="#">0001-05-1050-000-11701</a>                   | LIFE INSURANCE                  | 2,367.92     | 3,017.60     | 3,007.24        | 3,187.20        | 3,148.80        | -38.40       | -1.20%   |
| <a href="#">0001-05-1050-000-11702</a>                   | DENTAL INSURANCE                | 21,386.32    | 27,578.43    | 27,042.88       | 29,252.52       | 28,195.20       | -1,057.32    | -3.61%   |
| <a href="#">0001-05-1050-000-11703</a>                   | LTD INSURANCE                   | 21,807.73    | 26,241.34    | 26,509.53       | 22,303.36       | 21,756.36       | -547.00      | -2.45%   |
| <a href="#">0001-05-1050-000-11900</a>                   | IMPROVEMENT REQUESTS            | 0.00         | 0.00         | 0.00            | 0.00            | 0.00            | 0.00         | 0.00%    |
| <a href="#">0001-05-1050-000-23000</a>                   | FOOD                            | 532,581.06   | 588,318.94   | 721,867.83      | 883,000.00      | 883,000.00      | 0.00         | 0.00%    |
| <a href="#">0001-05-1050-000-26000</a>                   | STATIONARY/FORMS/GENERA         | 26,595.00    | 34,159.01    | 41,112.98       | 35,000.00       | 40,000.00       | 5,000.00     | 14.29%   |
| <a href="#">0001-05-1050-000-26100</a>                   | MAGAZINES & BOOKS               | 2,921.00     | 2,742.00     | 3,214.25        | 7,000.00        | 5,000.00        | -2,000.00    | -28.57%  |
| <a href="#">0001-05-1050-000-29150</a>                   | HEALTH SERVICES ASSISTANCE      | 1,205,814.36 | 1,701,721.38 | 2,182,369.22    | 2,053,916.00    | 2,318,137.00    | 264,221.00   | 12.86%   |
| <a href="#">0001-05-1050-000-29250</a>                   | HOUSEHOLD & INST. SUPPLIES      | 106,969.84   | 88,630.68    | 108,887.31      | 100,000.00      | 100,000.00      | 0.00         | 0.00%    |

# Budget Comparison Report

| Account Number                                            |                            | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget | %       |
|-----------------------------------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|---------|
|                                                           |                            |                             |                             |                             | Parent Budget                |                              | Increase /                          |         |
|                                                           |                            |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | (Decrease)                          |         |
| <a href="#">0001-05-1050-000-29400</a>                    | WEARING/SAFETY APPAREL     | 45,909.65                   | 56,328.27                   | 38,870.86                   | 45,000.00                    | 60,000.00                    | 15,000.00                           | 33.33%  |
| <a href="#">0001-05-1050-000-40200</a>                    | TYPING, PRINTING & BINDING | 575.00                      | 459.00                      | 328.00                      | 2,000.00                     | 1,000.00                     | -1,000.00                           | -50.00% |
| <a href="#">0001-05-1050-000-41301</a>                    | TRAVEL EXPENSES            | 14,720.06                   | 18,269.65                   | 9,591.31                    | 9,000.00                     | 15,000.00                    | 6,000.00                            | 66.67%  |
| <a href="#">0001-05-1050-000-41302</a>                    | MEAL EXPENSES              | 4,147.60                    | 4,889.17                    | 1,359.90                    | 3,500.00                     | 4,500.00                     | 1,000.00                            | 28.57%  |
| <a href="#">0001-05-1050-000-42200</a>                    | SCHOOL OF INSTRUCTION      | 16,475.42                   | 27,289.63                   | 36,769.99                   | 14,000.00                    | 20,000.00                    | 6,000.00                            | 42.86%  |
| <a href="#">0001-05-1050-000-42601</a>                    | PROFESSIONAL SERVICES      | 20,670.76                   | 7,470.70                    | 4,012.30                    | 5,000.00                     | 5,000.00                     | 0.00                                | 0.00%   |
| <a href="#">0001-05-1050-000-44400</a>                    | REPAIR & MAINTENANCE: EQ   | 5,671.29                    | 6,209.04                    | 6,779.83                    | 6,000.00                     | 6,000.00                     | 0.00                                | 0.00%   |
| <a href="#">0001-05-1050-000-44600</a>                    | REPAIR & MAINTENANCE: RAC  | 31,255.08                   | 209,534.06                  | 26,702.95                   | 12,000.00                    | 30,000.00                    | 18,000.00                           | 150.00% |
| <a href="#">0001-05-1050-000-44900</a>                    | MAINTENANCE CONTRACTS      | 46,371.85                   | 79,806.33                   | 20,685.50                   | 44,000.00                    | 60,000.00                    | 16,000.00                           | 36.36%  |
| <a href="#">0001-05-1050-000-44901</a>                    | CONTRACTUAL SERVICES       | 59,343.35                   | 63,104.74                   | 78,024.86                   | 72,000.00                    | 72,000.00                    | 0.00                                | 0.00%   |
| <a href="#">0001-05-1050-000-48000</a>                    | DUES/MEMBERSHIPS           | 650.00                      | 470.00                      | 515.00                      | 300.00                       | 300.00                       | 0.00                                | 0.00%   |
| <a href="#">0001-05-1050-000-63600</a>                    | MACHINERY & EQUIPMENT: O   | 6,223.99                    | 0.00                        | 1,680.00                    | 2,251.00                     | 2,251.00                     | 0.00                                | 0.00%   |
| Total Expense:                                            |                            | 7,943,181.68                | 10,229,048.12               | 10,822,555.99               | 10,820,453.48                | 11,480,620.12                | 660,166.64                          | 6.10%   |
| Total Function: 1050 - LAW ENFORCMENT/SHERIFF - JAIL FACI |                            | -7,336,917.68               | -9,697,231.32               | -9,007,754.48               | -8,901,453.48                | -6,787,620.12                | 2,113,833.36                        | -23.75% |



# Budget Comparison Report

|  |  |  |  |  | Comparison 1    |  | Comparison 1    |  |
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|  |  |  |  |  | Budget          |  | Budget          |  |
|  |  |  |  |  | 2024-2025       |  | 2025-2026       |  |
|  |  |  |  |  | Budget Director |  | Budget Director |  |
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# Budget Comparison Report

| Account Number                                         |                               | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget<br>Increase /<br>(Decrease) | %       |
|--------------------------------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------------------------------------------|---------|
|                                                        |                               |                             |                             |                             | Parent Budget                |                              |                                                                 |         |
|                                                        |                               |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director |                                                                 |         |
| <a href="#">0001-05-1060-000-44000</a>                 | REPAIR & MAINTENANCE: VEH     | 118,576.75                  | 137,423.47                  | 112,334.19                  | 104,000.00                   | 104,000.00                   | 0.00                                                            | 0.00%   |
| <a href="#">0001-05-1060-000-44101</a>                 | Maintenance & Repairs: Traini | 0.00                        | 0.00                        | 3,460.10                    | 0.00                         | 3,000.00                     | 3,000.00                                                        | 0.00%   |
| <a href="#">0001-05-1060-000-44600</a>                 | REPAIR & MAINTENANCE: RAC     | 86,838.49                   | 34,202.13                   | 42,850.67                   | 38,000.00                    | 38,000.00                    | 0.00                                                            | 0.00%   |
| <a href="#">0001-05-1060-000-44901</a>                 | CONTRACTUAL SERVICES          | 74,585.92                   | 78,837.68                   | 65,573.20                   | 82,000.00                    | 82,000.00                    | 0.00                                                            | 0.00%   |
| <a href="#">0001-05-1060-000-48000</a>                 | DUES/MEMBERSHIPS              | 1,151.00                    | 944.00                      | 780.00                      | 1,200.00                     | 1,200.00                     | 0.00                                                            | 0.00%   |
| <a href="#">0001-05-1060-000-49500</a>                 | K-9 DOG COSTS                 | 9,411.28                    | 11,633.30                   | 8,740.66                    | 8,000.00                     | 8,000.00                     | 0.00                                                            | 0.00%   |
| <a href="#">0001-05-1060-000-63500</a>                 | MACHINERY & EQUIPMENT: N      | 268,551.90                  | 48,217.06                   | 275,000.00                  | 275,000.00                   | 300,000.00                   | 25,000.00                                                       | 9.09%   |
| <a href="#">0001-05-1060-000-63600</a>                 | MACHINERY & EQUIPMENT: O      | 2,257.69                    | 1,593.99                    | 1,352.86                    | 3,000.00                     | 3,000.00                     | 0.00                                                            | 0.00%   |
| <a href="#">0078-05-1060-000-48900</a>                 | MISCELLANEOUS                 | 19,609.90                   | 374.56                      | 19,886.00                   | 67,467.00                    | 50,000.00                    | -17,467.00                                                      | -25.89% |
| <a href="#">1500-05-1060-000-63500</a>                 | MACHINERY & EQUIPMENT: N      | 275,223.00                  | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">1500-05-1060-000-63600</a>                 | MACHINERY & EQUIPMENT: O      | 756,989.72                  | 34,962.40                   | 0.00                        | 0.00                         | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">1500-05-1060-000-63805</a>                 | Audio/Visual Equipment        | 214,846.90                  | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                                            | 0.00%   |
| Total Expense:                                         |                               | 3,157,976.01                | 1,789,363.68                | 2,057,068.61                | 2,120,382.53                 | 2,142,319.14                 | 21,936.61                                                       | 1.03%   |
| Total Function: 1060 - LAW ENFORCMENT/SHERIFF ADMINIST |                               | -2,705,200.26               | -1,491,018.41               | -1,868,929.08               | -1,851,882.53                | -1,963,819.14                | -111,936.61                                                     | 6.04%   |

Budget Comparison Report

|                                                            |                           |                | Comparison 1    |                 | Comparison 1          |            | %                 |
|------------------------------------------------------------|---------------------------|----------------|-----------------|-----------------|-----------------------|------------|-------------------|
|                                                            |                           |                | Parent Budget   | Budget          | to Parent Budget      |            |                   |
|                                                            |                           |                | 2024-2025       | 2025-2026       | Increase / (Decrease) |            |                   |
| Account Number                                             | 2022-2023                 | 2023-2024      | 2024-2025       | 2025-2026       | Increase / (Decrease) |            |                   |
| Function: 1061 - LAW ENFORCEMENT/SHERIFF -CRIME PREVENTION | Total Activity            | Total Activity | Budget Director | Budget Director | (Decrease)            |            |                   |
| Expense                                                    |                           |                |                 |                 |                       |            |                   |
| <a href="#">0001-05-1061-000-10007</a>                     | ORGANIZED EMPLOYEES       | 75,375.53      | 80,072.88       | 82,687.00       | 77,689.04             | 86,823.49  | 9,134.45 11.76%   |
| <a href="#">0001-05-1061-000-10400</a>                     | OVERTIME                  | 2,143.34       | 1,321.65        | 1,738.30        | 5,099.98              | 3,000.00   | -2,099.98 -41.18% |
| <a href="#">0001-05-1061-000-10402</a>                     | SHERIFF HOLIDAY OT        | 348.41         | 0.00            | 0.00            | 499.98                | 0.00       | -499.98 -100.00%  |
| <a href="#">0001-05-1061-000-10421</a>                     | SHIFT DIFFERENTIAL        | 21.40          | 21.37           | 27.80           | 0.00                  | 0.00       | 0.00 0.00%        |
| <a href="#">0001-05-1061-000-10425</a>                     | STANDBY PAY               | 1,785.04       | 0.00            | 558.27          | 2,737.99              | 2,738.00   | 0.01 0.00%        |
| <a href="#">0001-05-1061-000-11000</a>                     | FICA - CNTY CONTRIBUTION  | 5,927.36       | 6,052.56        | 6,329.09        | 6,789.03              | 6,896.08   | 107.05 1.58%      |
| <a href="#">0001-05-1061-000-11100</a>                     | IPERS - CNTY CONTRIBUTION | 6,976.80       | 6,928.54        | 7,300.28        | 8,239.82              | 11,190.68  | 2,950.86 35.81%   |
| <a href="#">0001-05-1061-000-11300</a>                     | EMPLOYEE HOSPITALIZATION  | 17,016.60      | 18,365.09       | 18,631.29       | 18,674.40             | 19,408.80  | 734.40 3.93%      |
| <a href="#">0001-05-1061-000-11400</a>                     | ALLOWANCES - TAXABLE      | 425.00         | 425.00          | 425.00          | 425.00                | 425.00     | 0.00 0.00%        |
| <a href="#">0001-05-1061-000-11701</a>                     | LIFE INSURANCE            | 37.49          | 38.40           | 37.88           | 38.40                 | 38.40      | 0.00 0.00%        |
| <a href="#">0001-05-1061-000-11702</a>                     | DENTAL INSURANCE          | 344.05         | 352.44          | 347.71          | 352.44                | 352.44     | 0.00 0.00%        |
| <a href="#">0001-05-1061-000-11703</a>                     | LTD INSURANCE             | 406.37         | 415.29          | 433.52          | 275.40                | 275.40     | 0.00 0.00%        |
| Total Expense:                                             |                           | 110,807.39     | 113,993.22      | 118,516.14      | 120,821.48            | 131,148.29 | 10,326.81 8.55%   |
| Total Function: 1061 - LAW ENFORCEMENT/SHERIFF -CRIME P    |                           | 110,807.39     | 113,993.22      | 118,516.14      | 120,821.48            | 131,148.29 | 10,326.81 8.55%   |



# Budget Comparison Report

|                                                          |                           |            |            | Comparison 1    |                 | Comparison 1 |           |         |
|----------------------------------------------------------|---------------------------|------------|------------|-----------------|-----------------|--------------|-----------|---------|
|                                                          |                           |            |            | Budget          |                 | to Parent    |           |         |
|                                                          |                           |            |            | Parent Budget   | Budget          | Budget       | %         |         |
|                                                          |                           |            |            | 2024-2025       | 2025-2026       | Increase /   |           |         |
|                                                          |                           |            |            | Budget Director | Budget Director | (Decrease)   |           |         |
| Account Number                                           |                           |            |            |                 |                 |              |           |         |
| Function: 1540 - LAW ENFORCMENT/SHERIFF - CIVIL DIVISION |                           |            |            |                 |                 |              |           |         |
| Expense                                                  |                           |            |            |                 |                 |              |           |         |
| <a href="#">0001-05-1540-000-10004</a>                   | SUPERVISORY               | 75,681.54  | 77,600.20  | 84,750.71       | 78,255.18       | 86,996.97    | 8,741.79  | 11.17%  |
| <a href="#">0001-05-1540-000-10007</a>                   | ORGANIZED EMPLOYEES       | 397,436.01 | 419,204.72 | 421,951.21      | 417,954.26      | 436,695.05   | 18,740.79 | 4.48%   |
| <a href="#">0001-05-1540-000-10400</a>                   | OVERTIME                  | 9,749.12   | 12,016.81  | 11,933.76       | 14,000.05       | 12,000.00    | -2,000.05 | -14.29% |
| <a href="#">0001-05-1540-000-10421</a>                   | SHIFT DIFFERENTIAL        | 332.07     | 186.16     | 22.73           | 200.05          | 200.01       | -0.04     | -0.02%  |
| <a href="#">0001-05-1540-000-10425</a>                   | STANDBY PAY               | 2,700.06   | 2,737.48   | 2,737.56        | 2,737.99        | 2,738.00     | 0.01      | 0.00%   |
| <a href="#">0001-05-1540-000-10426</a>                   | FIELD TRAINING PAY        | 168.20     | 122.56     | 245.75          | 499.98          | 500.00       | 0.02      | 0.00%   |
| <a href="#">0001-05-1540-000-10427</a>                   | INSTRUCTOR PAY            | 57.09      | 0.00       | 55.50           | 0.00            | 0.00         | 0.00      | 0.00%   |
| <a href="#">0001-05-1540-000-11000</a>                   | FICA - CNTY CONTRIBUTION  | 35,694.07  | 37,532.33  | 38,278.16       | 38,074.80       | 39,431.33    | 1,356.53  | 3.56%   |
| <a href="#">0001-05-1540-000-11100</a>                   | IPERS - CNTY CONTRIBUTION | 43,862.28  | 45,361.62  | 47,005.48       | 47,877.41       | 58,205.45    | 10,328.04 | 21.57%  |
| <a href="#">0001-05-1540-000-11300</a>                   | EMPLOYEE HOSPITALIZATION  | 109,790.77 | 115,223.38 | 118,637.41      | 118,383.84      | 122,410.08   | 4,026.24  | 3.40%   |
| <a href="#">0001-05-1540-000-11400</a>                   | ALLOWANCES - TAXABLE      | 1,700.00   | 1,275.00   | 1,275.00        | 1,699.99        | 1,275.01     | -424.98   | -25.00% |
| <a href="#">0001-05-1540-000-11701</a>                   | LIFE INSURANCE            | 263.34     | 265.60     | 267.87          | 268.80          | 268.80       | 0.00      | 0.00%   |
| <a href="#">0001-05-1540-000-11702</a>                   | DENTAL INSURANCE          | 2,416.74   | 2,437.71   | 2,458.49        | 2,467.08        | 2,467.08     | 0.00      | 0.00%   |
| <a href="#">0001-05-1540-000-11703</a>                   | LTD INSURANCE             | 2,479.39   | 2,576.17   | 2,660.75        | 1,927.80        | 1,921.77     | -6.03     | -0.31%  |
| Total Expense:                                           |                           | 682,330.68 | 716,539.74 | 732,280.38      | 724,347.23      | 765,109.55   | 40,762.32 | 5.63%   |
| Total Function: 1540 - LAW ENFORCMENT/SHERIFF - CIVIL DI |                           | 682,330.68 | 716,539.74 | 732,280.38      | 724,347.23      | 765,109.55   | 40,762.32 | 5.63%   |



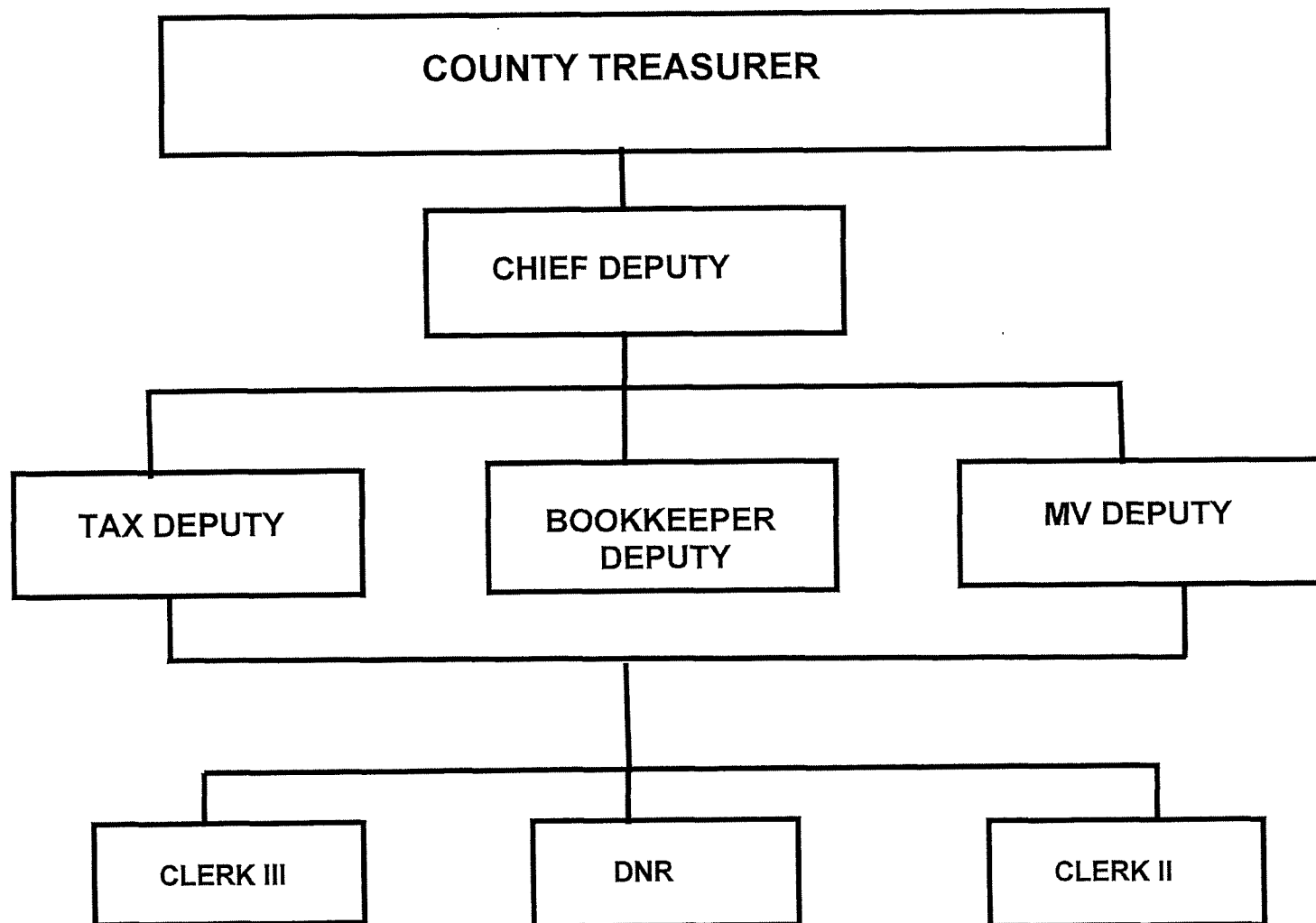
# Budget Comparison Report

|                                                                |                           |            |            |            | Comparison 1    |                 | Comparison 1 |         |
|----------------------------------------------------------------|---------------------------|------------|------------|------------|-----------------|-----------------|--------------|---------|
|                                                                |                           |            |            |            | Parent Budget   | Budget          | to Parent    |         |
|                                                                |                           |            |            |            | 2024-2025       | 2025-2026       | Budget       | %       |
|                                                                |                           |            |            |            | Budget Director | Budget Director | Increase /   |         |
|                                                                |                           |            |            |            |                 |                 | (Decrease)   |         |
| Account Number                                                 |                           |            |            |            |                 |                 |              |         |
| Function: 1430 - PUBLIC SAFETY & LEGAL SER/COURTHOUSE SECURITY |                           |            |            |            |                 |                 |              |         |
| Expense                                                        |                           |            |            |            |                 |                 |              |         |
| <a href="#">0002-05-1430-000-10001</a>                         | APPOINTED DEPUTIES        | 111,168.72 | 140,074.68 | 143,179.04 | 143,186.89      | 142,488.41      | -698.48      | -0.49%  |
| <a href="#">0002-05-1430-000-10007</a>                         | ORGANIZED EMPLOYEES       | 11,429.37  | 69,759.38  | 81,970.35  | 70,631.96       | 86,823.49       | 16,191.53    | 22.92%  |
| <a href="#">0002-05-1430-000-10100</a>                         | WAGE PLAN EMP. PART TIME  | 123,343.96 | 77,207.39  | 77,003.89  | 84,441.14       | 52,179.09       | -32,262.05   | -38.21% |
| <a href="#">0002-05-1430-000-10200</a>                         | LONGEVITY COMPENSATION    | 3,700.00   | 3,800.00   | 2,400.00   | 3,900.00        | 2,500.00        | -1,400.00    | -35.90% |
| <a href="#">0002-05-1430-000-10400</a>                         | OVERTIME                  | 494.35     | 2,151.53   | 4,138.59   | 1,400.06        | 2,400.00        | 999.94       | 71.42%  |
| <a href="#">0002-05-1430-000-10421</a>                         | SHIFT DIFFERENTIAL        | 11.45      | 894.32     | 120.05     | 599.87          | 600.01          | 0.14         | 0.02%   |
| <a href="#">0002-05-1430-000-10425</a>                         | STANDBY PAY               | 0.00       | 52.50      | 262.50     | 0.00            | 0.00            | 0.00         | 0.00%   |
| <a href="#">0002-05-1430-000-11000</a>                         | FICA - CNTY CONTRIBUTION  | 18,873.20  | 22,056.41  | 23,135.36  | 22,798.51       | 21,491.14       | -1,307.37    | -5.73%  |
| <a href="#">0002-05-1430-000-11100</a>                         | IPERS - CNTY CONTRIBUTION | 22,422.96  | 25,678.33  | 27,126.37  | 26,746.67       | 33,247.73       | 6,501.06     | 24.31%  |
| <a href="#">0002-05-1430-000-11300</a>                         | EMPLOYEE HOSPITALIZATION  | 19,311.97  | 36,504.62  | 37,300.08  | 37,186.80       | 38,236.56       | 1,049.76     | 2.82%   |
| <a href="#">0002-05-1430-000-11400</a>                         | ALLOWANCES - TAXABLE      | 425.00     | 850.00     | 850.00     | 850.00          | 850.00          | 0.00         | 0.00%   |
| <a href="#">0002-05-1430-000-11701</a>                         | LIFE INSURANCE            | 41.60      | 75.94      | 76.25      | 76.80           | 76.80           | 0.00         | 0.00%   |
| <a href="#">0002-05-1430-000-11702</a>                         | DENTAL INSURANCE          | 381.81     | 696.94     | 699.87     | 704.88          | 704.88          | 0.00         | 0.00%   |
| <a href="#">0002-05-1430-000-11703</a>                         | LTD INSURANCE             | 614.35     | 1,087.19   | 1,074.52   | 550.80          | 550.80          | 0.00         | 0.00%   |
| <a href="#">0002-05-1430-000-11900</a>                         | IMPROVEMENT REQUESTS      | 0.00       | 0.00       | 0.00       | 0.00            | 0.00            | 0.00         | 0.00%   |
| <a href="#">0002-05-1430-000-26000</a>                         | STATIONARY/FORMS/GENERA   | 0.00       | 304.36     | 316.21     | 400.00          | 400.00          | 0.00         | 0.00%   |
| <a href="#">0002-05-1430-000-29400</a>                         | WEARING/SAFETY APPAREL    | 914.85     | 265.55     | 624.70     | 2,000.00        | 2,000.00        | 0.00         | 0.00%   |
| <a href="#">0002-05-1430-000-41400</a>                         | TELEPHONE EXPENSE         | 0.00       | 0.00       | 0.15       | 0.00            | 0.00            | 0.00         | 0.00%   |
| <a href="#">0002-05-1430-000-44900</a>                         | MAINTENANCE CONTRACTS     | 4,693.00   | 0.00       | 0.00       | 4,257.00        | 4,257.00        | 0.00         | 0.00%   |
| Total Expense:                                                 |                           | 317,826.59 | 381,459.14 | 400,277.93 | 399,731.38      | 388,805.91      | -10,925.47   | -2.73%  |
| Total Function: 1430 - PUBLIC SAFETY & LEGAL SER/COURTH        |                           | 317,826.59 | 381,459.14 | 400,277.93 | 399,731.38      | 388,805.91      | -10,925.47   | -2.73%  |

# Budget Comparison Report

|                                                                |                             |                             |                             | Comparison 1<br>Budget       | Comparison 1<br>to Parent<br>Budget |                          |                    |
|----------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------------|--------------------------|--------------------|
|                                                                |                             |                             |                             | Parent Budget                | Budget                              | Increase /<br>(Decrease) | %                  |
|                                                                |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director        |                          |                    |
| Account Number                                                 |                             | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity  |                                     |                          |                    |
| Function: 1520 - PUBLIC SAFETY & LEGAL SER/SHERIFF - TRANSPORT |                             |                             |                             |                              |                                     |                          |                    |
| Revenue                                                        |                             |                             |                             |                              |                                     |                          |                    |
| <a href="#">0002-2-05-1520-28914</a>                           | Federal Transport Reimburse | 0.00                        | 0.00                        | 19,164.91                    | 0.00                                | 10,000.00                | 10,000.00 0.00%    |
| Total Revenue:                                                 |                             | 0.00                        | 0.00                        | 19,164.91                    | 0.00                                | 10,000.00                | 10,000.00 0.00%    |
| Expense                                                        |                             |                             |                             |                              |                                     |                          |                    |
| <a href="#">0002-05-1520-000-10004</a>                         | SUPERVISORY                 | 92,791.04                   | 95,333.36                   | 117,131.80                   | 98,452.65                           | 102,397.88               | 3,945.23 4.01%     |
| <a href="#">0002-05-1520-000-10007</a>                         | ORGANIZED EMPLOYEES         | 303,766.58                  | 391,306.11                  | 388,580.97                   | 386,832.58                          | 425,941.70               | 39,109.12 10.11%   |
| <a href="#">0002-05-1520-000-10008</a>                         | SUPERVISORY - ORGANIZED     | 67,289.85                   | 74,284.97                   | 70,831.67                    | 76,326.74                           | 79,747.78                | 3,421.04 4.48%     |
| <a href="#">0002-05-1520-000-10400</a>                         | OVERTIME                    | 56,725.37                   | 52,998.42                   | 55,543.28                    | 60,000.05                           | 67,000.00                | 6,999.95 11.67%    |
| <a href="#">0002-05-1520-000-10402</a>                         | SHERIFF HOLIDAY OT          | 46.47                       | 0.00                        | 0.00                         | 2,299.87                            | 1,000.00                 | -1,299.87 -56.52%  |
| <a href="#">0002-05-1520-000-10421</a>                         | SHIFT DIFFERENTIAL          | 248.83                      | 233.60                      | 173.36                       | 999.97                              | 500.00                   | -499.97 -50.00%    |
| <a href="#">0002-05-1520-000-10422</a>                         | JAIL ACTING SERGEANTS       | 718.52                      | 1,034.25                    | 1,004.52                     | 1,039.87                            | 1,040.00                 | 0.13 0.01%         |
| <a href="#">0002-05-1520-000-10425</a>                         | STANDBY PAY                 | 69.68                       | 0.00                        | 0.00                         | 2,737.99                            | 0.00                     | -2,737.99 -100.00% |
| <a href="#">0002-05-1520-000-10426</a>                         | FIELD TRAINING PAY          | 415.35                      | 49.38                       | 0.00                         | 999.97                              | 500.00                   | -499.97 -50.00%    |
| <a href="#">0002-05-1520-000-10427</a>                         | INSTRUCTOR PAY              | 0.00                        | 291.47                      | 14.96                        | 999.97                              | 500.00                   | -499.97 -50.00%    |
| <a href="#">0002-05-1520-000-11000</a>                         | FICA - CNTY CONTRIBUTION    | 39,465.72                   | 46,347.54                   | 47,601.75                    | 48,513.57                           | 50,567.74                | 2,054.17 4.23%     |
| <a href="#">0002-05-1520-000-11100</a>                         | IPERS - CNTY CONTRIBUTION   | 48,977.59                   | 57,789.65                   | 57,879.89                    | 60,856.16                           | 63,194.12                | 2,337.96 3.84%     |
| <a href="#">0002-05-1520-000-11300</a>                         | EMPLOYEE HOSPITALIZATION    | 96,803.48                   | 121,666.09                  | 119,531.19                   | 126,372.72                          | 129,143.76               | 2,771.04 2.19%     |
| <a href="#">0002-05-1520-000-11400</a>                         | ALLOWANCES - TAXABLE        | 2,975.00                    | 3,400.00                    | 3,400.00                     | 2,974.99                            | 3,400.00                 | 425.01 14.29%      |
| <a href="#">0002-05-1520-000-11701</a>                         | LIFE INSURANCE              | 259.24                      | 300.80                      | 295.76                       | 307.20                              | 307.20                   | 0.00 0.00%         |
| <a href="#">0002-05-1520-000-11702</a>                         | DENTAL INSURANCE            | 2,378.98                    | 2,760.78                    | 2,714.49                     | 2,819.52                            | 2,819.52                 | 0.00 0.00%         |
| <a href="#">0002-05-1520-000-11703</a>                         | LTD INSURANCE               | 2,780.86                    | 3,113.26                    | 3,160.14                     | 2,203.20                            | 2,203.20                 | 0.00 0.00%         |
| <a href="#">0002-05-1520-000-25000</a>                         | GAS & OIL                   | 25,047.86                   | 29,987.55                   | 17,950.97                    | 30,000.00                           | 35,000.00                | 5,000.00 16.67%    |
| <a href="#">0002-05-1520-000-29400</a>                         | WEARING/SAFETY APPAREL      | 23,921.04                   | 1,402.60                    | 5,871.80                     | 8,000.00                            | 8,000.00                 | 0.00 0.00%         |
| <a href="#">0002-05-1520-000-35300</a>                         | SHERIFF TRANSPORTATION      | 4,153.25                    | 1,059.65                    | 1,523.40                     | 7,000.00                            | 5,000.00                 | -2,000.00 -28.57%  |
| <a href="#">0002-05-1520-000-41301</a>                         | TRAVEL EXPENSES             | 220.02                      | 0.00                        | 0.00                         | 1,000.00                            | 500.00                   | -500.00 -50.00%    |
| <a href="#">0002-05-1520-000-41302</a>                         | MEAL EXPENSES               | 1,012.19                    | 1,420.19                    | 1,582.09                     | 1,000.00                            | 1,000.00                 | 0.00 0.00%         |
| <a href="#">0002-05-1520-000-42200</a>                         | SCHOOL OF INSTRUCTION       | 0.00                        | 625.00                      | 479.00                       | 700.00                              | 0.00                     | -700.00 -100.00%   |
| <a href="#">0002-05-1520-000-44000</a>                         | REPAIR & MAINTENANCE: VEH   | 21,842.65                   | 19,552.19                   | 28,762.61                    | 28,000.00                           | 30,000.00                | 2,000.00 7.14%     |
| <a href="#">0002-05-1520-000-44600</a>                         | REPAIR & MAINTENANCE: RAC   | 0.00                        | 0.00                        | 0.00                         | 1,000.00                            | 0.00                     | -1,000.00 -100.00% |
| <a href="#">0002-05-1520-000-63500</a>                         | MACHINERY & EQUIPMENT: IV   | 73,401.60                   | 139,139.36                  | 104,000.00                   | 104,000.00                          | 50,000.00                | -54,000.00 -51.92% |
| Total Expense:                                                 |                             | 865,311.17                  | 1,044,096.22                | 1,028,033.65                 | 1,055,437.02                        | 1,059,762.90             | 4,325.88 0.41%     |
| Total Function: 1520 - PUBLIC SAFETY & LEGAL SER/SHERIFF -     |                             | -865,311.17                 | -1,044,096.22               | -1,008,868.74                | -1,055,437.02                       | -1,049,762.90            | 5,674.12 -0.54%    |

**COUNTY TREASURER**



#### **FUNCTIONS/SERVICES:**

Most citizens who visit the courthouse do so to pay real estate and personal property taxes, secure automobile licenses, fishing licenses, boat licenses or to transact financial business. These people visit the treasurer's divisions, Motor Vehicle/DNR and Tax. The County Treasurer receives all tax money payable to the county and disburses it per Iowa State Code.



# Budget Comparison Report

|                                                                     |                            |              |              |              | Comparison 1    | Comparison 1    |            |         |
|---------------------------------------------------------------------|----------------------------|--------------|--------------|--------------|-----------------|-----------------|------------|---------|
|                                                                     |                            |              |              |              | Parent Budget   | Budget          | to Parent  | %       |
|                                                                     |                            |              |              |              | 2024-2025       | 2025-2026       | Budget     |         |
|                                                                     |                            |              |              |              | Budget Director | Budget Director | Increase / |         |
|                                                                     |                            |              |              |              |                 |                 | (Decrease) |         |
| Account Number                                                      |                            |              |              |              |                 |                 |            |         |
| Function: 8100 - STATE ADMINISTRATIVE SERV/TREASURER - MOTOR VEHICL |                            |              |              |              |                 |                 |            |         |
| Expense                                                             |                            |              |              |              |                 |                 |            |         |
| <a href="#">0001-03-8100-000-10001</a>                              | APPOINTED DEPUTIES         | 183,636.96   | 171,265.70   | 186,322.88   | 178,557.00      | 187,819.90      | 9,262.90   | 5.19%   |
| <a href="#">0001-03-8100-000-10007</a>                              | ORGANIZED EMPLOYEES        | 514,819.46   | 485,718.10   | 535,893.52   | 573,858.00      | 585,127.18      | 11,269.18  | 1.96%   |
| <a href="#">0001-03-8100-000-10200</a>                              | LONGEVITY COMPENSATION     | 5,100.00     | 3,000.00     | 1,400.00     | 3,200.00        | 1,600.00        | -1,600.00  | -50.00% |
| <a href="#">0001-03-8100-000-10400</a>                              | OVERTIME                   | 238.29       | 776.44       | 2,280.33     | 0.00            | 0.00            | 0.00       | 0.00%   |
| <a href="#">0001-03-8100-000-11000</a>                              | FICA - CNTY CONTRIBUTION   | 51,962.25    | 48,729.61    | 53,834.08    | 55,788.11       | 57,492.65       | 1,704.54   | 3.06%   |
| <a href="#">0001-03-8100-000-11100</a>                              | IPERS - CNTY CONTRIBUTION  | 64,629.36    | 62,282.45    | 67,524.50    | 71,405.88       | 73,117.26       | 1,711.38   | 2.40%   |
| <a href="#">0001-03-8100-000-11300</a>                              | EMPLOYEE HOSPITALIZATION   | 162,858.35   | 156,967.29   | 173,811.58   | 190,129.20      | 164,822.40      | -25,306.80 | -13.31% |
| <a href="#">0001-03-8100-000-11701</a>                              | LIFE INSURANCE             | 485.99       | 476.80       | 516.74       | 537.60          | 537.60          | 0.00       | 0.00%   |
| <a href="#">0001-03-8100-000-11702</a>                              | DENTAL INSURANCE           | 4,460.06     | 4,317.39     | 4,449.07     | 4,934.16        | 4,581.72        | -352.44    | -7.14%  |
| <a href="#">0001-03-8100-000-11703</a>                              | LTD INSURANCE              | 3,519.87     | 3,279.76     | 3,676.40     | 3,471.66        | 3,478.94        | 7.28       | 0.21%   |
| <a href="#">0001-03-8100-000-11900</a>                              | IMPROVEMENT REQUESTS       | 0.00         | 0.00         | 0.00         | 0.00            | 27,872.00       | 27,872.00  | 0.00%   |
| <a href="#">0001-03-8100-000-26000</a>                              | STATIONARY/FORMS/GENERA    | 6,274.73     | 5,468.74     | 4,330.53     | 9,300.00        | 9,300.00        | 0.00       | 0.00%   |
| <a href="#">0001-03-8100-000-26100</a>                              | MAGAZINES & BOOKS          | 238.00       | 250.00       | 250.00       | 300.00          | 330.00          | 30.00      | 10.00%  |
| <a href="#">0001-03-8100-000-40200</a>                              | TYPING, PRINTING & BINDING | 11,738.32    | 14,957.33    | 13,554.21    | 15,180.00       | 15,500.00       | 320.00     | 2.11%   |
| <a href="#">0001-03-8100-000-41200</a>                              | POSTAGE & MAILING          | 84,676.87    | 98,991.91    | 92,814.72    | 114,750.00      | 107,800.00      | -6,950.00  | -6.06%  |
| <a href="#">0001-03-8100-000-41300</a>                              | EMPLOYEE MILEAGE           | 600.00       | 754.69       | 839.89       | 750.00          | 750.00          | 0.00       | 0.00%   |
| <a href="#">0001-03-8100-000-41301</a>                              | TRAVEL EXPENSES            | 1,201.01     | 1,398.74     | 1,392.84     | 1,750.00        | 1,750.00        | 0.00       | 0.00%   |
| <a href="#">0001-03-8100-000-41302</a>                              | MEAL EXPENSES              | 8.89         | 155.63       | 181.00       | 200.00          | 200.00          | 0.00       | 0.00%   |
| <a href="#">0001-03-8100-000-41400</a>                              | TELEPHONE EXPENSE          | 3,970.52     | 4,319.33     | 4,452.96     | 4,290.00        | 4,290.00        | 0.00       | 0.00%   |
| <a href="#">0001-03-8100-000-42100</a>                              | DATA PROCESSING SERVICES   | 3,593.66     | 55.84        | 0.00         | 0.00            | 0.00            | 0.00       | 0.00%   |
| <a href="#">0001-03-8100-000-42200</a>                              | SCHOOL OF INSTRUCTION      | 705.06       | 885.00       | 721.00       | 1,200.00        | 1,200.00        | 0.00       | 0.00%   |
| <a href="#">0001-03-8100-000-43000</a>                              | NATURAL & LP GAS           | 1,027.65     | 530.40       | 657.20       | 1,400.00        | 1,200.00        | -200.00    | -14.29% |
| <a href="#">0001-03-8100-000-43100</a>                              | ELECTRIC LIGHT & POWER     | 1,365.77     | 1,332.67     | 1,402.88     | 1,600.00        | 1,600.00        | 0.00       | 0.00%   |
| <a href="#">0001-03-8100-000-44400</a>                              | REPAIR & MAINTENANCE: EQL  | 0.00         | 273.67       | 0.00         | 300.00          | 300.00          | 0.00       | 0.00%   |
| <a href="#">0001-03-8100-000-44900</a>                              | MAINTENANCE CONTRACTS      | 2,661.43     | 2,113.71     | 2,261.45     | 2,600.00        | 2,740.00        | 140.00     | 5.38%   |
| <a href="#">0001-03-8100-000-44901</a>                              | CONTRACTUAL SERVICES       | 7,070.07     | 7,284.93     | 6,539.78     | 10,625.00       | 9,950.00        | -675.00    | -6.35%  |
| <a href="#">0001-03-8100-000-48000</a>                              | DUES/MEMBERSHIPS           | 185.00       | 245.00       | 125.00       | 300.00          | 300.00          | 0.00       | 0.00%   |
| <a href="#">0001-03-8100-000-63600</a>                              | MACHINERY & EQUIPMENT: O   | 6,320.87     | 10,249.53    | 2,252.22     | 7,600.00        | 3,000.00        | -4,600.00  | -60.53% |
| Total Expense:                                                      |                            | 1,123,348.44 | 1,086,080.66 | 1,161,484.78 | 1,254,026.61    | 1,266,659.65    | 12,633.04  | 1.01%   |
| Total Function: 8100 - STATE ADMINISTRATIVE SERV/TREASU             |                            | 1,123,348.44 | 1,086,080.66 | 1,161,484.78 | 1,254,026.61    | 1,266,659.65    | 12,633.04  | 1.01%   |

# Budget Comparison Report

|                                                              |                                |                |                | Comparison 1    |                 | Comparison 1  |            | %       |
|--------------------------------------------------------------|--------------------------------|----------------|----------------|-----------------|-----------------|---------------|------------|---------|
|                                                              |                                |                |                | Budget          |                 | to Parent     |            |         |
|                                                              |                                |                |                | Parent Budget   | Budget          | Budget        | Increase / |         |
|                                                              |                                |                |                | 2024-2025       | 2025-2026       |               | (Decrease) |         |
|                                                              |                                |                |                | Budget Director | Budget Director |               |            |         |
| Account Number                                               | 2022-2023                      | 2023-2024      | 2024-2025      |                 |                 |               |            |         |
| Function: 9020 - POLICY & ADMINISTRATION/TREASURY MANAGEMENT | Total Activity                 | Total Activity | Total Activity |                 |                 |               |            |         |
| Revenue                                                      |                                |                |                |                 |                 |               |            |         |
| <a href="#">0001-1-03-9020-41202</a>                         | OVER/SHORT                     | 447.23         | -1.38          | 440.11          | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-1-03-9020-42000</a>                         | TAX SALE FEES                  | 60,700.00      | 64,472.00      | 64,575.00       | 5,000.00        | 5,000.00      | 0.00       | 0.00%   |
| <a href="#">0001-1-03-9020-42001</a>                         | CERTIFICATE FEE                | 14,800.00      | 16,880.00      | 17,000.00       | 0.00            | 5,000.00      | 5,000.00   | 0.00%   |
| <a href="#">0001-1-03-9020-42100</a>                         | AUTO REGISTRATION FEES         | 893,198.22     | 904,966.45     | 1,071,541.69    | 954,800.00      | 1,218,800.00  | 264,000.00 | 27.65%  |
| <a href="#">0001-1-03-9020-42200</a>                         | AUTO USE TAX FEES              | 20,549.95      | 21,474.29      | 96,320.29       | 26,280.00       | 188,280.00    | 162,000.00 | 616.44% |
| <a href="#">0001-1-03-9020-42201</a>                         | County Overage Refund          | 0.00           | 318.25         | 879.15          | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-1-03-9020-42202</a>                         | Escrow SI                      | 0.00           | -110.00        | 70.00           | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-1-03-9020-42500</a>                         | MOTOR VEHICLE MAIL FEES        | 62,717.50      | 66,216.98      | 69,859.25       | 65,000.00       | 62,000.00     | -3,000.00  | -4.62%  |
| <a href="#">0001-1-03-9020-42600</a>                         | SPCEIAL ASSESSMENT CHARGE      | 1,297.00       | 1,335.00       | 1,419.00        | 0.00            | 1,500.00      | 1,500.00   | 0.00%   |
| <a href="#">0001-1-03-9020-42601</a>                         | DRAINAGE CHARGE                | 19,290.00      | 20,185.00      | 19,830.00       | 0.00            | 19,000.00     | 19,000.00  | 0.00%   |
| <a href="#">0001-1-03-9020-42700</a>                         | NSF CHECK CHARGE               | 6,530.00       | 6,420.50       | 7,980.00        | 6,000.00        | 7,000.00      | 1,000.00   | 16.67%  |
| <a href="#">0001-1-03-9020-43901</a>                         | MOTOR VEHICLE ORGAN DON        | 611.87         | 42.58          | 351.22          | 700.00          | 100.00        | -600.00    | -85.71% |
| <a href="#">0001-1-03-9020-43902</a>                         | CITY PARKING FEES              | 2,749.00       | 3,532.00       | 2,237.00        | 2,500.00        | 2,500.00      | 0.00       | 0.00%   |
| <a href="#">0001-1-03-9020-43903</a>                         | LIEN SEARCHES                  | 671.00         | 695.00         | 1,502.00        | 650.00          | 1,200.00      | 550.00     | 84.62%  |
| <a href="#">0001-1-03-9020-43904</a>                         | DNR FEES                       | 11,666.50      | 13,377.25      | 16,941.00       | 15,000.00       | 13,000.00     | -2,000.00  | -13.33% |
| <a href="#">0001-1-03-9020-43908</a>                         | DNR POSTAGE                    | 295.00         | 454.00         | 536.00          | 250.00          | 400.00        | 150.00     | 60.00%  |
| <a href="#">0001-1-03-9020-43910</a>                         | SERVICE FEES                   | 0.00           | 0.00           | 0.00            | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-1-03-9020-43911</a>                         | PUBLICATION COST FEE           | 13,176.00      | 13,661.79      | 14,308.24       | 1,650.00        | 5,000.00      | 3,350.00   | 203.03% |
| <a href="#">0001-1-03-9020-50301</a>                         | Copy Charge                    | 6.50           | 4.00           | 83.00           | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-10000</a>                         | CURRENT NET PROPERTY TAX       | 17,407,372.83  | 18,608,876.11  | 19,225,910.19   | 21,274,420.00   | 21,615,700.00 | 341,280.00 | 1.60%   |
| <a href="#">0001-4-03-9020-10100</a>                         | DELINQUENT PROPERTY TAX        | 2,592.88       | -42,082.92     | 10,059.31       | 12,000.00       | 12,000.00     | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-11000</a>                         | PENALTIES & INTEREST - CURR    | 353,461.97     | 410,281.00     | 424,145.00      | 120,000.00      | 250,000.00    | 130,000.00 | 108.33% |
| <a href="#">0001-4-03-9020-11100</a>                         | PENALTIES & INTEREST - DELIN   | 25,235.00      | 4,609.00       | 18,008.00       | 80,000.00       | 5,000.00      | -75,000.00 | -93.75% |
| <a href="#">0001-4-03-9020-11200</a>                         | PENALTIES & INTEREST - MOBI    | 5,689.00       | 8,918.00       | 8,673.00        | 3,000.00        | 5,000.00      | 2,000.00   | 66.67%  |
| <a href="#">0001-4-03-9020-11300</a>                         | Penalties & Interest - Grain H | 24.00          | 23.00          | 0.00            | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-12000</a>                         | MOBILE HOME TAXES              | 23,375.53      | 23,744.27      | 22,674.36       | 15,000.00       | 22,000.00     | 7,000.00   | 46.67%  |
| <a href="#">0001-4-03-9020-12100</a>                         | Moneys and Credits - Co Share  | 7,483.38       | 7,455.29       | 5,991.50        | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-12400</a>                         | Grain Handled Taxes            | 3,639.32       | 3,893.76       | 3,721.56        | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-16000</a>                         | UTILITY REPLACEMENT EXCISE     | 1,256,176.86   | 1,348,013.79   | 1,390,451.62    | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-21000</a>                         | HOMESTEAD TAX CREDIT           | 393,618.78     | 411,996.77     | 420,284.84      | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-21100</a>                         | ELDERLY & DISABLED TAX CRE     | 16,485.56      | 18,316.44      | 15,134.02       | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-21300</a>                         | AGRICULTURAL LAND TAX CRE      | 71,667.32      | 80,705.84      | 81,558.50       | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-21400</a>                         | BUSINESS PROPERTY TAX CREI     | 225,192.62     | 0.00           | 0.00            | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-21700</a>                         | FAMILY FARM TAX CREDIT         | 21,929.70      | 24,713.84      | 24,987.49       | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-22100</a>                         | MOBILE HOME REPLACEMENT        | 0.00           | 0.00           | 75.99           | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-22200</a>                         | MILITARY SERVICE REPLACEMI     | 5,096.97       | 5,033.75       | 0.00            | 0.00            | 0.00          | 0.00       | 0.00%   |
| <a href="#">0001-4-03-9020-22400</a>                         | Business Proprty Tax Replacem  | 0.00           | 390,194.61     | 398,862.50      | 0.00            | 0.00          | 0.00       | 0.00%   |



# Budget Comparison Report

| Account Number                       |                                 | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget                        |                              | Comparison 1<br>to Parent<br>Budget<br>Increase /<br>(Decrease) | %       |
|--------------------------------------|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------------|------------------------------|-----------------------------------------------------------------|---------|
|                                      |                                 |                             |                             |                             | Parent Budget<br>2024-2025<br>Budget Director | 2025-2026<br>Budget Director |                                                                 |         |
| <a href="#">0001-4-03-9020-22700</a> | COMMERICAL & INDUSTRIAL F       | 426,180.06                  | 329,994.62                  | 216,904.80                  | 240,000.00                                    | 108,453.00                   | -131,547.00                                                     | -54.81% |
| <a href="#">0001-4-03-9020-60000</a> | INTEREST ON INVESTMENTS         | 1,017,873.17                | 2,331,460.09                | 1,535,117.63                | 1,000,000.00                                  | 1,038,000.00                 | 38,000.00                                                       | 3.80%   |
| <a href="#">0001-4-03-9020-84800</a> | MISCELLANEOUS REFUNDS           | 5,506.10                    | 11,625.00                   | 9,200.00                    | 5,000.00                                      | 7,500.00                     | 2,500.00                                                        | 50.00%  |
| <a href="#">0002-4-03-9020-10000</a> | CURRENT NET PROPERTY TAX        | 10,784,887.41               | 11,655,929.02               | 12,775,670.41               | 14,125,923.00                                 | 13,693,899.00                | -432,024.00                                                     | -3.06%  |
| <a href="#">0002-4-03-9020-10100</a> | DELINQUENT PROPERTY TAX         | 1,606.23                    | -26,359.34                  | 6,684.35                    | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0002-4-03-9020-12000</a> | MOBILE HOME TAXES               | 14,482.50                   | 14,872.54                   | 15,067.25                   | 0.00                                          | 12,000.00                    | 12,000.00                                                       | 0.00%   |
| <a href="#">0002-4-03-9020-12400</a> | Grain Handled Taxes             | 2,254.91                    | 2,438.86                    | 2,472.98                    | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0002-4-03-9020-16000</a> | UTILITY REPLACEMENT EXCISE      | 778,278.98                  | 844,342.69                  | 923,959.10                  | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0002-4-03-9020-21000</a> | HOMESTEAD TAX CREDIT            | 243,870.75                  | 258,058.13                  | 279,280.42                  | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0002-4-03-9020-21100</a> | ELDERLY & DISABLED TAX CRE      | 10,213.87                   | 11,472.66                   | 10,056.56                   | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0002-4-03-9020-21300</a> | AGRICULTURAL LAND TAX CRE       | 44,402.32                   | 50,550.92                   | 54,195.75                   | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0002-4-03-9020-21400</a> | BUSINESS PROPERTY TAX CREI      | 139,520.66                  | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0002-4-03-9020-21700</a> | FAMILY FARM TAX CREDIT          | 13,586.77                   | 15,479.84                   | 16,604.39                   | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0002-4-03-9020-22100</a> | MOBILE HOME REPLACEMENT         | 0.00                        | 0.00                        | 50.49                       | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0002-4-03-9020-22200</a> | MILITARY SERVICE REPLACEMI      | 3,157.86                    | 3,152.98                    | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0002-4-03-9020-22400</a> | Business Property Tax Replacerr | 0.00                        | 244,402.49                  | 265,045.39                  | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0002-4-03-9020-22700</a> | COMMERICAL & INDUSTRIAL F       | 264,044.36                  | 206,695.93                  | 144,133.91                  | 160,000.00                                    | 72,067.00                    | -87,933.00                                                      | -54.96% |
| <a href="#">0011-1-03-9020-42100</a> | ATV REGISTRATION FEES           | 11,015.00                   | 9,455.00                    | 8,155.00                    | 2,580.00                                      | 6,500.00                     | 3,920.00                                                        | 151.94% |
| <a href="#">0011-4-03-9020-10000</a> | CURRENT NET PROPERTY TAX        | 2,793,592.56                | 2,987,729.82                | 3,068,055.86                | 3,740,248.00                                  | 3,827,629.00                 | 87,381.00                                                       | 2.34%   |
| <a href="#">0011-4-03-9020-10100</a> | DELINQUENT PROPERTY TAX         | 82.36                       | 88.29                       | -161.54                     | 200.00                                        | 200.00                       | 0.00                                                            | 0.00%   |
| <a href="#">0011-4-03-9020-12000</a> | MOBILE HOME TAXES               | 511.58                      | 493.37                      | 496.33                      | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0011-4-03-9020-12400</a> | Grain Handled Taxes             | 1,153.66                    | 1,104.80                    | 1,189.88                    | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0011-4-03-9020-16000</a> | UTILITY REPLACEMENT EXCISE      | 537,481.89                  | 571,659.27                  | 579,476.29                  | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0011-4-03-9020-21000</a> | HOMESTEAD TAX CREDIT            | 30,314.66                   | 29,719.78                   | 30,607.13                   | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0011-4-03-9020-21100</a> | ELDERLY & DISABLED TAX CRE      | 927.49                      | 750.68                      | 747.40                      | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0011-4-03-9020-21300</a> | AGRICULTURAL LAND TAX CRE       | 45,782.58                   | 50,073.42                   | 50,639.29                   | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0011-4-03-9020-21400</a> | BUSINESS PROPERTY TAX CREI      | 9,556.27                    | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0011-4-03-9020-21700</a> | FAMILY FARM TAX CREDIT          | 14,189.39                   | 15,531.86                   | 15,708.75                   | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0011-4-03-9020-22200</a> | MILITARY SERVICE REPLACEMI      | 615.24                      | 631.05                      | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0011-4-03-9020-22400</a> | Business Property Tax Replace   | 0.00                        | 10,357.63                   | 10,860.77                   | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0011-4-03-9020-22700</a> | COMMERICAL & INDUSTRIAL F       | 75,339.60                   | 58,598.45                   | 38,145.80                   | 45,000.00                                     | 19,073.00                    | -25,927.00                                                      | -57.62% |
| <a href="#">0012-4-03-9020-10000</a> | CURRENT NET PROPERTY TAX        | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 76,500.00                    | 76,500.00                                                       | 0.00%   |
| <a href="#">0024-4-03-9020-60000</a> | INTEREST ON INVESTMENTS         | 1,015.06                    | 2,489.75                    | 3,641.54                    | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">2000-4-03-9020-10000</a> | CURRENT NET PROPERTY TAX        | 5,286,085.40                | 4,278,084.25                | 4,270,864.56                | 4,684,804.00                                  | 5,567,865.00                 | 883,061.00                                                      | 18.85%  |
| <a href="#">2000-4-03-9020-10100</a> | DELINQUENT PROPERTY TAX         | 863.77                      | -10,249.65                  | 2,133.90                    | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">2000-4-03-9020-12000</a> | MOBILE HOME TAXES               | 6,326.41                    | 4,895.16                    | 4,499.25                    | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">2000-4-03-9020-12400</a> | Grain Handled Taxes             | 985.01                      | 802.72                      | 738.48                      | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">2000-4-03-9020-16000</a> | UTILITY REPLACEMENT EXCISE      | 339,977.26                  | 277,905.74                  | 275,904.91                  | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">2000-4-03-9020-21000</a> | HOMESTEAD TAX CREDIT            | 107,560.45                  | 85,811.47                   | 84,517.24                   | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |



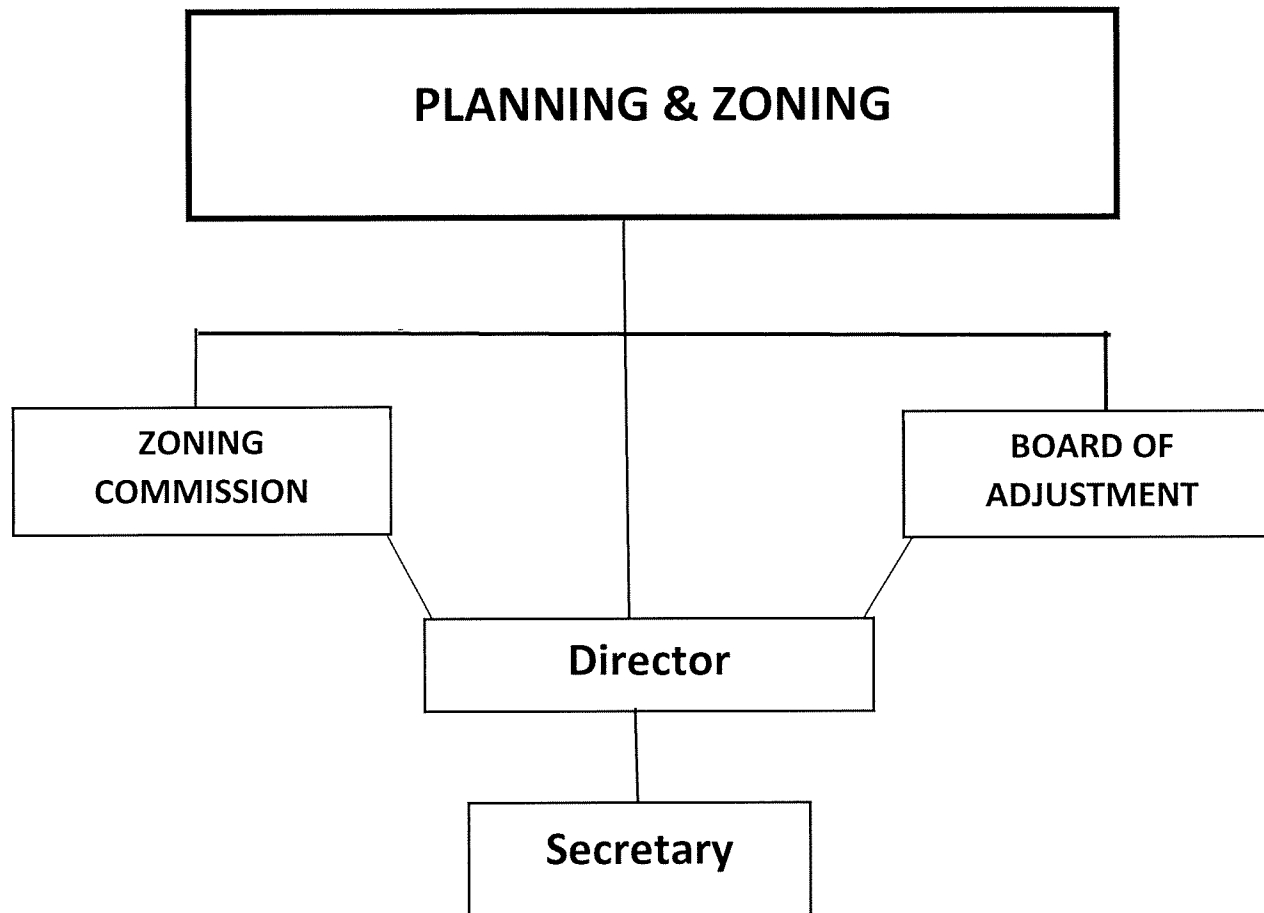
# Budget Comparison Report

|                                        |                               |                             |                             |                             | Comparison 1<br>Budget                        |                              | Comparison 1<br>to Parent<br>Budget | %            |
|----------------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------------|------------------------------|-------------------------------------|--------------|
|                                        |                               | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Parent Budget<br>2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |              |
| <b>Account Number</b>                  |                               |                             |                             |                             |                                               |                              |                                     |              |
| <a href="#">2000-4-03-9020-21100</a>   | ELDERLY & DISABLED TAX CRE    | 4,496.96                    | 3,814.75                    | 3,053.86                    | 0.00                                          | 0.00                         | 0.00                                | 0.00%        |
| <a href="#">2000-4-03-9020-21300</a>   | AGRICULTURAL LAND TAX CRE     | 19,405.07                   | 16,643.01                   | 16,190.50                   | 0.00                                          | 0.00                         | 0.00                                | 0.00%        |
| <a href="#">2000-4-03-9020-21400</a>   | BUSINESS PROPERTY TAX CREI    | 73,758.80                   | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%        |
| <a href="#">2000-4-03-9020-21700</a>   | FAMILY FARM TAX CREDIT        | 5,935.32                    | 5,095.24                    | 4,958.73                    | 0.00                                          | 0.00                         | 0.00                                | 0.00%        |
| <a href="#">2000-4-03-9020-22100</a>   | MOBILE HOME REPLACEMENT       | 0.00                        | 0.00                        | 15.08                       | 0.00                                          | 0.00                         | 0.00                                | 0.00%        |
| <a href="#">2000-4-03-9020-22200</a>   | MILITARY SERVICE REPLACEMI    | 1,379.44                    | 1,038.73                    | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%        |
| <a href="#">2000-4-03-9020-22400</a>   | Business Property Tax Replace | 0.00                        | 80,442.25                   | 79,145.59                   | 0.00                                          | 0.00                         | 0.00                                | 0.00%        |
| <a href="#">2000-4-03-9020-22700</a>   | COMMERICAL & INDUSTRIAL F     | 128,363.16                  | 75,156.39                   | 47,779.08                   | 65,000.00                                     | 23,890.00                    | -41,110.00                          | -63.25%      |
| <a href="#">2000-4-03-9020-60000</a>   | INTEREST ON INVESTMENTS       | 10,699.74                   | 27,730.48                   | 17,118.32                   | 10,000.00                                     | 12,000.00                    | 2,000.00                            | 20.00%       |
| <b>Total Revenue:</b>                  |                               | <b>44,185,027.57</b>        | <b>46,978,586.40</b>        | <b>48,305,336.26</b>        | <b>46,661,005.00</b>                          | <b>47,904,056.00</b>         | <b>1,243,051.00</b>                 | <b>2.66%</b> |
| <b>Expense</b>                         |                               |                             |                             |                             |                                               |                              |                                     |              |
| <a href="#">0001-03-9020-000-10000</a> | ELECTED OFFICIALS             | 101,259.72                  | 110,493.84                  | 111,953.76                  | 111,598.28                                    | 113,830.25                   | 2,231.97                            | 2.00%        |
| <a href="#">0001-03-9020-000-10001</a> | APPOINTED DEPUTIES            | 156,952.62                  | 176,790.36                  | 98,147.40                   | 178,557.24                                    | 170,745.38                   | -7,811.86                           | -4.37%       |
| <a href="#">0001-03-9020-000-10007</a> | ORGANIZED EMPLOYEES           | 118,957.01                  | 131,170.46                  | 114,297.87                  | 143,532.22                                    | 108,323.77                   | -35,208.45                          | -24.53%      |
| <a href="#">0001-03-9020-000-10200</a> | LONGEVITY COMPENSATION        | 3,000.00                    | 3,200.00                    | 2,800.00                    | 3,400.00                                      | 3,400.00                     | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-10400</a> | OVERTIME                      | 100.26                      | 103.41                      | 1,206.39                    | 0.00                                          | 0.00                         | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-11000</a> | FICA - CNTY CONTRIBUTION      | 28,224.33                   | 31,384.93                   | 24,339.54                   | 32,614.83                                     | 29,306.84                    | -3,307.99                           | -10.14%      |
| <a href="#">0001-03-9020-000-11100</a> | IPERS - CNTY CONTRIBUTION     | 35,776.53                   | 39,814.07                   | 31,001.49                   | 41,261.09                                     | 37,410.67                    | -3,850.42                           | -9.33%       |
| <a href="#">0001-03-9020-000-11300</a> | EMPLOYEE HOSPITALIZATION      | 72,408.14                   | 80,274.37                   | 66,421.78                   | 80,760.72                                     | 84,812.88                    | 4,052.16                            | 5.02%        |
| <a href="#">0001-03-9020-000-11701</a> | LIFE INSURANCE                | 200.69                      | 230.40                      | 176.00                      | 230.40                                        | 192.00                       | -38.40                              | -16.67%      |
| <a href="#">0001-03-9020-000-11702</a> | DENTAL INSURANCE              | 1,841.92                    | 2,114.64                    | 1,615.35                    | 2,114.64                                      | 1,762.20                     | -352.44                             | -16.67%      |
| <a href="#">0001-03-9020-000-11703</a> | LTD INSURANCE                 | 2,249.96                    | 1,873.29                    | 1,346.98                    | 1,528.07                                      | 1,339.36                     | -188.71                             | -12.35%      |
| <a href="#">0001-03-9020-000-11900</a> | IMPROVEMENT REQUESTS          | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 4,614.00                     | 4,614.00                            | 0.00%        |
| <a href="#">0001-03-9020-000-26000</a> | STATIONARY/FORMS/GENERA       | 10,960.26                   | 13,380.79                   | 9,035.77                    | 16,175.00                                     | 16,175.00                    | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-26100</a> | MAGAZINES & BOOKS             | 36.00                       | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-40000</a> | OFFICIAL PUBL. & LEGALS       | 3,051.75                    | 3,510.12                    | 3,708.97                    | 5,500.00                                      | 4,425.00                     | -1,075.00                           | -19.55%      |
| <a href="#">0001-03-9020-000-40200</a> | TYPING, PRINTING & BINDING    | 245.36                      | 436.39                      | 4,661.02                    | 750.00                                        | 4,200.00                     | 3,450.00                            | 460.00%      |
| <a href="#">0001-03-9020-000-41300</a> | EMPLOYEE MILEAGE              | 500.00                      | 635.90                      | 324.80                      | 750.00                                        | 750.00                       | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-41301</a> | TRAVEL EXPENSES               | 1,560.52                    | 1,353.99                    | 641.04                      | 2,000.00                                      | 2,000.00                     | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-41302</a> | MEAL EXPENSES                 | 78.83                       | 95.00                       | 96.00                       | 200.00                                        | 200.00                       | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-41303</a> | PARKING                       | 26.75                       | 2,400.00                    | 2,400.00                    | 2,400.00                                      | 2,400.00                     | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-41400</a> | TELEPHONE EXPENSE             | 639.13                      | 416.70                      | 864.75                      | 600.00                                        | 1,320.00                     | 720.00                              | 120.00%      |
| <a href="#">0001-03-9020-000-42100</a> | DATA PROCESSING SERVICES      | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-42200</a> | SCHOOL OF INSTRUCTION         | 725.06                      | 375.00                      | 751.00                      | 1,200.00                                      | 1,200.00                     | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-44400</a> | REPAIR & MAINTENANCE: EQL     | 0.00                        | 327.83                      | 0.00                        | 650.00                                        | 650.00                       | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-44900</a> | MAINTENANCE CONTRACTS         | 1,834.23                    | 2,054.24                    | 1,713.87                    | 1,900.00                                      | 2,040.00                     | 140.00                              | 7.37%        |
| <a href="#">0001-03-9020-000-44901</a> | CONTRACTUAL SERVICES          | 474.07                      | 3,725.00                    | 3,500.00                    | 4,580.00                                      | 4,580.00                     | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-48000</a> | DUES/MEMBERSHIPS              | 596.20                      | 255.00                      | 250.00                      | 600.00                                        | 600.00                       | 0.00                                | 0.00%        |
| <a href="#">0001-03-9020-000-49605</a> | Service Fees                  | 180.00                      | 120.00                      | 360.00                      | 360.00                                        | 360.00                       | 0.00                                | 0.00%        |

# Budget Comparison Report

|                                                        |                          |               |               |               | Comparison 1    | Comparison 1    |              |         |
|--------------------------------------------------------|--------------------------|---------------|---------------|---------------|-----------------|-----------------|--------------|---------|
|                                                        |                          |               |               |               | Parent Budget   | Budget          | to Parent    | %       |
|                                                        |                          |               |               |               | 2024-2025       | 2025-2026       | Budget       |         |
|                                                        |                          |               |               |               | Budget Director | Budget Director | Increase /   |         |
|                                                        |                          |               |               |               |                 |                 | (Decrease)   |         |
| Account Number                                         |                          |               |               |               |                 |                 |              |         |
| <a href="#">0001-03-9020-000-63600</a>                 | MACHINERY & EQUIPMENT: O | 1,940.29      | 6,410.14      | 0.00          | 5,300.00        | 2,300.00        | -3,000.00    | -56.60% |
| <a href="#">0001-03-9020-000-64600</a>                 | MACHINERY & EQUIPMENT: C | 289.29        | 435.00        | 435.00        | 700.00          | 700.00          | 0.00         | 0.00%   |
| Total Expense:                                         |                          | 544,108.92    | 613,380.87    | 482,048.78    | 639,262.49      | 599,637.35      | -39,625.14   | -6.20%  |
| Total Function: 9020 - POLICY & ADMINISTRATION/TREASUR |                          | 43,640,918.65 | 46,365,205.53 | 47,823,287.48 | 46,021,742.51   | 47,304,418.65   | 1,282,676.14 | 2.79%   |

# PLANNING & ZONING



#### **FUNCTIONS/SERVICES:**

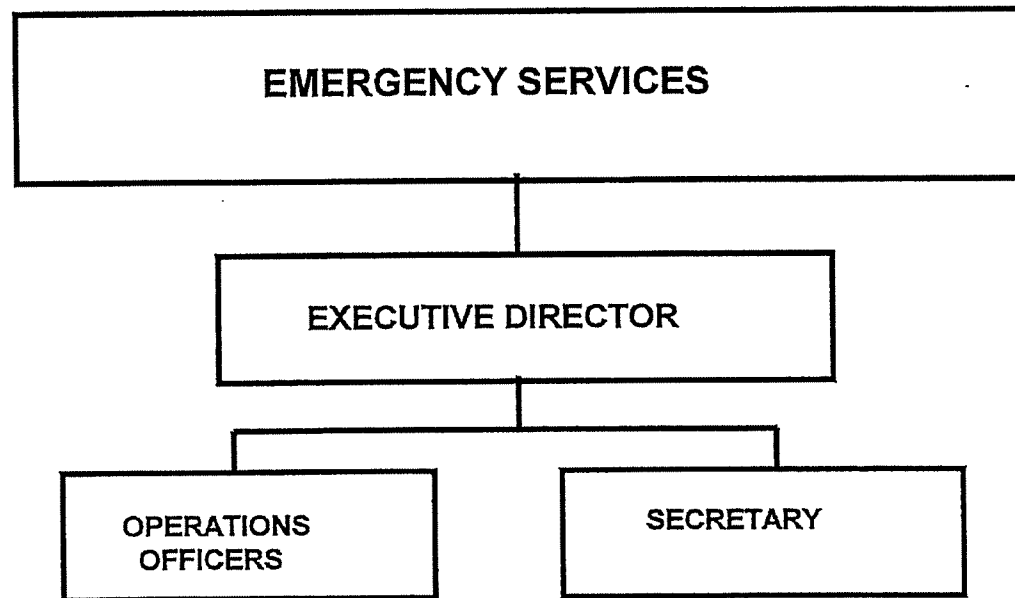
The Planning and Zoning Director is responsible and accountable for administration of Woodbury County Zoning and Subdivision Ordinances pursuant to Requirements of Iowa Code, including County Flood Plain Management Ordinances.



# Budget Comparison Report

|                                           |                            | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget                        |                              | Comparison 1<br>to Parent<br>Budget<br>Increase /<br>(Decrease) | %        |
|-------------------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------------|------------------------------|-----------------------------------------------------------------|----------|
|                                           |                            |                             |                             |                             | Parent Budget<br>2024-2025<br>Budget Director | 2025-2026<br>Budget Director |                                                                 |          |
| Account Number                            |                            |                             |                             |                             |                                               |                              |                                                                 |          |
| Function: 6320 - PLANNING & ZONING        |                            |                             |                             |                             |                                               |                              |                                                                 |          |
| Revenue                                   |                            |                             |                             |                             |                                               |                              |                                                                 |          |
| <a href="#">0011-1-12-6320-32000</a>      | BUILDING PERMITS           | 26,520.00                   | 30,960.46                   | 21,445.34                   | 18,000.00                                     | 18,000.00                    | 0.00                                                            | 0.00%    |
| <a href="#">0011-4-12-6320-84700</a>      | MISCELLANEOUS REIMBURSE    | 9.38                        | 0.00                        | 72.65                       | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%    |
| Total Revenue:                            |                            | 26,529.38                   | 30,960.46                   | 21,517.99                   | 18,000.00                                     | 18,000.00                    | 0.00                                                            | 0.00%    |
| Expense                                   |                            |                             |                             |                             |                                               |                              |                                                                 |          |
| <a href="#">0011-12-6320-000-10002</a>    | DEPARTMENT HEADS           | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-10003</a>    | WAGE PLAN EMPLOYEES        | 65,170.28                   | 71,228.62                   | 74,235.98                   | 73,984.03                                     | 76,203.56                    | 2,219.53                                                        | 3.00%    |
| <a href="#">0011-12-6320-000-10007</a>    | ORGANIZED EMPLOYEES        | 52,658.32                   | 54,177.44                   | 55,605.04                   | 55,612.76                                     | 57,281.56                    | 1,668.80                                                        | 3.00%    |
| <a href="#">0011-12-6320-000-10400</a>    | OVERTIME                   | 1,194.39                    | 1,389.40                    | 1,104.28                    | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-11000</a>    | FICA - CNTY CONTRIBUTION   | 8,892.79                    | 9,482.39                    | 9,798.94                    | 9,699.68                                      | 9,985.54                     | 285.86                                                          | 2.95%    |
| <a href="#">0011-12-6320-000-11100</a>    | IPERS - CNTY CONTRIBUTION  | 11,235.79                   | 11,969.58                   | 12,361.32                   | 12,233.93                                     | 12,601.00                    | 367.07                                                          | 3.00%    |
| <a href="#">0011-12-6320-000-11300</a>    | EMPLOYEE HOSPITALIZATION   | 14,627.50                   | 15,583.59                   | 15,789.91                   | 15,722.16                                     | 16,603.68                    | 881.52                                                          | 5.61%    |
| <a href="#">0011-12-6320-000-11701</a>    | LIFE INSURANCE             | 75.89                       | 76.80                       | 76.80                       | 76.80                                         | 76.80                        | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-11702</a>    | DENTAL INSURANCE           | 696.49                      | 704.88                      | 704.88                      | 704.88                                        | 704.88                       | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-11703</a>    | LTD INSURANCE              | 607.07                      | 646.70                      | 667.83                      | 550.80                                        | 550.80                       | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-23000</a>    | FOOD                       | 0.00                        | 0.00                        | 0.00                        | 500.00                                        | 0.00                         | -500.00                                                         | -100.00% |
| <a href="#">0011-12-6320-000-25000</a>    | GAS & OIL                  | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-26000</a>    | STATIONARY/FORMS/GENERA    | 381.01                      | 457.87                      | 516.78                      | 800.00                                        | 800.00                       | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-26100</a>    | MAGAZINES & BOOKS          | 296.00                      | 329.00                      | 319.00                      | 372.00                                        | 372.00                       | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-40000</a>    | OFFICIAL PUBL. & LEGALS    | 1,496.27                    | 3,908.59                    | 3,467.36                    | 2,200.00                                      | 3,500.00                     | 1,300.00                                                        | 59.09%   |
| <a href="#">0011-12-6320-000-40001</a>    | PROMOTIONAL ACTIVITIES     | 0.00                        | 0.00                        | 24.00                       | 500.00                                        | 0.00                         | -500.00                                                         | -100.00% |
| <a href="#">0011-12-6320-000-40200</a>    | TYPING, PRINTING & BINDING | 0.00                        | 0.00                        | 0.00                        | 750.00                                        | 500.00                       | -250.00                                                         | -33.33%  |
| <a href="#">0011-12-6320-000-41300</a>    | EMPLOYEE MILEAGE           | 1,952.68                    | 2,748.32                    | 2,668.65                    | 2,795.00                                      | 2,700.00                     | -95.00                                                          | -3.40%   |
| <a href="#">0011-12-6320-000-41301</a>    | TRAVEL EXPENSES            | 15.00                       | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-41302</a>    | MEAL EXPENSES              | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-41303</a>    | PARKING                    | 700.00                      | 712.00                      | 700.00                      | 800.00                                        | 800.00                       | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-41400</a>    | TELEPHONE EXPENSE          | 16.71                       | 19.43                       | 30.86                       | 100.00                                        | 75.00                        | -25.00                                                          | -25.00%  |
| <a href="#">0011-12-6320-000-41401</a>    | CELL PHONE EXPENSE         | 976.33                      | 977.14                      | 960.65                      | 1,100.00                                      | 1,100.00                     | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-42200</a>    | SCHOOL OF INSTRUCTION      | 330.00                      | 905.00                      | 390.00                      | 1,000.00                                      | 1,000.00                     | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-44900</a>    | MAINTENANCE CONTRACTS      | 3,301.32                    | 3,646.93                    | 4,252.92                    | 3,800.00                                      | 3,800.00                     | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-48000</a>    | DUES/MEMBERSHIPS           | 0.00                        | 183.47                      | 0.00                        | 840.00                                        | 350.00                       | -490.00                                                         | -58.33%  |
| <a href="#">0011-12-6320-000-49601</a>    | DRAINAGE TAXES             | 0.00                        | 10.00                       | 10.00                       | 0.00                                          | 10.00                        | 10.00                                                           | 0.00%    |
| <a href="#">0011-12-6320-000-49603</a>    | REFUNDS                    | 0.00                        | 300.00                      | 110.00                      | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-49604</a>    | CONTRIBUTIONS/GOVERNMEI    | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%    |
| <a href="#">0011-12-6320-000-64600</a>    | MACHINERY & EQUIPMENT: C   | 838.48                      | 636.24                      | 0.00                        | 390.00                                        | 390.00                       | 0.00                                                            | 0.00%    |
| Total Expense:                            |                            | 165,462.32                  | 180,093.39                  | 183,795.20                  | 184,532.04                                    | 189,404.82                   | 4,872.78                                                        | 2.64%    |
| Total Function: 6320 - PLANNING & ZONING: |                            | -138,932.94                 | -149,132.93                 | -162,277.21                 | -166,532.04                                   | -171,404.82                  | -4,872.78                                                       | 2.93%    |

# EMERGENCY SERVICES



### **FUNCTIONS/SERVICES:**

Emergency Services is responsible for the protection of life and property within the county following all legal and other departmental procedures relating to security and protection. The department provides a variety of service duties to the citizens of the county including administering of emergency first aid, public relations, and public information programs.

# Budget Comparison Report

|                                                        |                               |                             |                             |                             | Comparison 1<br>Budget                        |                              | Comparison 1<br>to Parent<br>Budget |          | % |
|--------------------------------------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------------|------------------------------|-------------------------------------|----------|---|
|                                                        |                               | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | 2024-2025<br>Parent Budget<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |          |   |
| Account Number                                         |                               |                             |                             |                             |                                               |                              |                                     |          |   |
| Function: 1200 - EMERGENCY SERVICES/EMERGENCY SERVICES |                               |                             |                             |                             |                                               |                              |                                     |          |   |
| Revenue                                                |                               |                             |                             |                             |                                               |                              |                                     |          |   |
| <a href="#">0002-1-41-1200-51001</a>                   | AMBULANCE ASSIST              | 36,079.55                   | 37,464.41                   | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%    |   |
| <a href="#">0002-1-41-1200-51200</a>                   | E911 SIGN SALES               | 440.00                      | 2,560.00                    | 960.00                      | 1,000.00                                      | 1,000.00                     | 0.00                                | 0.00%    |   |
| <a href="#">0002-4-41-1200-84800</a>                   | MISCELLANEOUS REFUNDS         | 1,627.92                    | 4,461.65                    | 64.63                       | 1,500.00                                      | 7,900.00                     | 6,400.00                            | 426.67%  |   |
| <a href="#">0030-1-41-1200-25122</a>                   | EMS LOAN REPAYMENT            | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%    |   |
| <a href="#">0059-2-41-1200-25111</a>                   | EMS TRAINING FUNDS            | 1,323.08                    | 9,399.98                    | 7,603.49                    | 0.00                                          | 5,000.00                     | 5,000.00                            | 0.00%    |   |
| Total Revenue:                                         |                               | 39,470.55                   | 53,886.04                   | 8,628.12                    | 2,500.00                                      | 13,900.00                    | 11,400.00                           | 456.00%  |   |
| Expense                                                |                               |                             |                             |                             |                                               |                              |                                     |          |   |
| <a href="#">0002-41-1200-000-10002</a>                 | DEPARTMENT HEADS              | 77,517.48                   | 82,896.59                   | 91,177.59                   | 82,720.47                                     | 94,921.71                    | 12,201.24                           | 14.75%   |   |
| <a href="#">0002-41-1200-000-10003</a>                 | WAGE PLAN EMPLOYEES           | 172,222.06                  | 195,897.81                  | 197,842.51                  | 210,995.77                                    | 216,704.42                   | 5,708.65                            | 2.71%    |   |
| <a href="#">0002-41-1200-000-10007</a>                 | ORGANIZED EMPLOYEES           | 44,100.66                   | 49,759.08                   | 51,453.68                   | 41,169.30                                     | 42,404.21                    | 1,234.91                            | 3.00%    |   |
| <a href="#">0002-41-1200-000-10100</a>                 | WAGE PLAN EMP. PART TIME      | 30,507.14                   | 23,730.44                   | 40,607.15                   | 49,536.42                                     | 51,031.05                    | 1,494.63                            | 3.02%    |   |
| <a href="#">0002-41-1200-000-10400</a>                 | OVERTIME                      | 19,809.67                   | 13,290.67                   | 16,285.55                   | 16,472.11                                     | 5,500.00                     | -10,972.11                          | -66.61%  |   |
| <a href="#">0002-41-1200-000-10402</a>                 | HOLIDAY OVERTIME              | 511.98                      | 5,336.73                    | 5,280.82                    | 8,000.00                                      | 8,000.00                     | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-10403</a>                 | Holiday Scheduled Off         | 0.00                        | 0.00                        | 5,544.33                    | 0.00                                          | 10,000.00                    | 10,000.00                           | 0.00%    |   |
| <a href="#">0002-41-1200-000-10428</a>                 | Training/Event Required Atten | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 12,000.00                    | 12,000.00                           | 0.00%    |   |
| <a href="#">0002-41-1200-000-11000</a>                 | FICA - CNTY CONTRIBUTION      | 25,389.30                   | 27,326.58                   | 29,758.46                   | 30,294.32                                     | 32,321.41                    | 2,027.09                            | 6.69%    |   |
| <a href="#">0002-41-1200-000-11100</a>                 | IPERS - CNTY CONTRIBUTION     | 31,855.45                   | 34,755.80                   | 38,173.13                   | 38,322.19                                     | 41,194.77                    | 2,872.58                            | 7.50%    |   |
| <a href="#">0002-41-1200-000-11300</a>                 | EMPLOYEE HOSPITALIZATION      | 74,405.66                   | 77,463.19                   | 93,067.80                   | 82,038.48                                     | 95,338.80                    | 13,300.32                           | 16.21%   |   |
| <a href="#">0002-41-1200-000-11701</a>                 | LIFE INSURANCE                | 186.54                      | 182.40                      | 192.00                      | 192.00                                        | 192.00                       | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-11702</a>                 | DENTAL INSURANCE              | 1,711.86                    | 1,674.09                    | 1,762.20                    | 1,762.20                                      | 1,762.20                     | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-11703</a>                 | LTD INSURANCE                 | 1,674.20                    | 1,545.21                    | 1,861.32                    | 1,311.56                                      | 1,317.86                     | 6.30                                | 0.48%    |   |
| <a href="#">0002-41-1200-000-23200</a>                 | CUSTODIAL SUPPLIES            | 583.56                      | 876.41                      | 188.67                      | 0.00                                          | 500.00                       | 500.00                              | 0.00%    |   |
| <a href="#">0002-41-1200-000-25000</a>                 | GAS & OIL                     | 21,448.63                   | 17,692.59                   | 14,201.28                   | 20,000.00                                     | 19,000.00                    | -1,000.00                           | -5.00%   |   |
| <a href="#">0002-41-1200-000-26000</a>                 | STATIONARY/FORMS/GENERA       | 646.62                      | 746.12                      | 307.46                      | 750.00                                        | 750.00                       | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-26100</a>                 | MAGAZINES & BOOKS             | 372.99                      | 370.99                      | 513.00                      | 335.00                                        | 335.00                       | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-29100</a>                 | MEDICAL & LAB SUPPLIES        | 5,901.28                    | 7,499.26                    | 5,091.32                    | 10,000.00                                     | 10,000.00                    | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-29400</a>                 | WEARING/SAFETY APPAREL        | 4,701.79                    | 4,744.27                    | 3,463.75                    | 5,000.00                                      | 5,000.00                     | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-40200</a>                 | TYPING, PRINTING & BINDING    | 306.87                      | 470.00                      | 0.00                        | 470.00                                        | 470.00                       | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-41200</a>                 | POSTAGE & MAILING             | 0.00                        | 190.40                      | 189.80                      | 200.00                                        | 200.00                       | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-41300</a>                 | EMPLOYEE MILEAGE              | 0.00                        | 0.00                        | 0.00                        | 100.00                                        | 100.00                       | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-41301</a>                 | TRAVEL EXPENSES               | 0.00                        | 107.25                      | 0.00                        | 1,326.00                                      | 0.00                         | -1,326.00                           | -100.00% |   |
| <a href="#">0002-41-1200-000-41400</a>                 | TELEPHONE EXPENSE             | 5,880.90                    | 6,284.56                    | 6,545.02                    | 5,890.00                                      | 5,890.00                     | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-41401</a>                 | CELL PHONE EXPENSE            | 946.33                      | 977.14                      | 959.38                      | 1,000.00                                      | 1,000.00                     | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-42200</a>                 | SCHOOL OF INSTRUCTION         | 2,450.75                    | 9,541.50                    | 7,282.00                    | 8,000.00                                      | 8,000.00                     | 0.00                                | 0.00%    |   |
| <a href="#">0002-41-1200-000-42601</a>                 | PROFESSIONAL SERVICE          | 45,352.45                   | 47,543.06                   | 48,251.67                   | 44,000.00                                     | 50,000.00                    | 6,000.00                            | 13.64%   |   |
| <a href="#">0002-41-1200-000-43000</a>                 | NATURAL & LP GAS              | 20,873.59                   | 10,701.60                   | 11,299.60                   | 14,000.00                                     | 13,100.00                    | -900.00                             | -6.43%   |   |
| <a href="#">0002-41-1200-000-43100</a>                 | ELECTRIC LIGHT & POWER        | 6,210.22                    | 5,844.54                    | 5,620.76                    | 6,160.00                                      | 6,160.00                     | 0.00                                | 0.00%    |   |



# Budget Comparison Report

| Account Number                                         |                             | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget | %      |
|--------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|--------|
|                                                        |                             |                             |                             |                             | Parent Budget                |                              |                                     |        |
|                                                        |                             |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |        |
| <a href="#">0002-41-1200-000-43200</a>                 | WATER & SEWER               | 1,144.00                    | 1,371.90                    | 1,460.40                    | 1,300.00                     | 1,700.00                     | 400.00                              | 30.77% |
| <a href="#">0002-41-1200-000-44000</a>                 | REPAIR & MAINTENANCE: VEH   | 9,407.32                    | 7,781.44                    | 16,986.63                   | 12,055.82                    | 13,000.00                    | 944.18                              | 7.83%  |
| <a href="#">0002-41-1200-000-44100</a>                 | REPAIRS & MAINTENANCE: BUIL | 11,207.73                   | 15,733.96                   | 8,447.81                    | 12,000.00                    | 12,000.00                    | 0.00                                | 0.00%  |
| <a href="#">0002-41-1200-000-44400</a>                 | REPAIR & MAINTENANCE: EQL   | 1,531.46                    | 1,918.57                    | 1,998.85                    | 2,000.00                     | 2,000.00                     | 0.00                                | 0.00%  |
| <a href="#">0002-41-1200-000-44600</a>                 | REPAIR & MAINTENANCE: RAC   | 3,695.87                    | 3,238.91                    | 1,961.54                    | 1,750.00                     | 1,750.00                     | 0.00                                | 0.00%  |
| <a href="#">0002-41-1200-000-44900</a>                 | MAINTENANCE CONTRACTS       | 3,081.89                    | 2,347.23                    | 1,781.17                    | 1,850.00                     | 2,000.00                     | 150.00                              | 8.11%  |
| <a href="#">0002-41-1200-000-48000</a>                 | DUES/MEMBERSHIPS            | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%  |
| <a href="#">0002-41-1200-000-63802</a>                 | MACHINERY & EQUIPMENT: S.   | 3,714.20                    | 8,041.16                    | 15,388.11                   | 7,125.00                     | 9,125.00                     | 2,000.00                            | 28.07% |
| <a href="#">0059-41-1200-000-42200</a>                 | SCHOOL OF INSTRUCTION       | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%  |
| <a href="#">0059-41-1200-000-63802</a>                 | MACHINERY & EQUIPMENT: S.   | 4,461.65                    | 0.00                        | 9,100.00                    | 0.00                         | 0.00                         | 0.00                                | 0.00%  |
| <a href="#">1500-16-1200-000-63500</a>                 | MACHINERY & EQUIPMENT: M    | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%  |
| <a href="#">1500-41-1200-000-11119</a>                 | IMPROVEMENT REQUESTS        | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%  |
| <a href="#">1500-41-1200-000-61000</a>                 | REAL ESTATE & BUILDINGS: BL | 0.00                        | 0.00                        | 9,007.95                    | 0.00                         | 0.00                         | 0.00                                | 0.00%  |
| <a href="#">1500-41-1200-000-63500</a>                 | MACHINERY & EQUIPMENT: M    | 0.00                        | 0.00                        | 2,147.30                    | 0.00                         | 0.00                         | 0.00                                | 0.00%  |
| <a href="#">1500-41-1200-000-63804</a>                 | MACHINERY & EQUIPMENT: C    | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%  |
| Total Expense:                                         |                             | 633,812.10                  | 667,881.45                  | 745,200.01                  | 718,126.64                   | 774,768.43                   | 56,641.79                           | 7.89%  |
| Total Function: 1200 - EMERGENCY SERVICES/EMERGENCY SE |                             | -594,341.55                 | -613,995.41                 | -736,571.89                 | -715,626.64                  | -760,868.43                  | -45,241.79                          | 6.32%  |



# Budget Comparison Report

|                                                       |                            | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget                         |                              | Comparison 1<br>to Parent<br>Budget | %     |  |  |  |
|-------------------------------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------------------------|------------------------------|-------------------------------------|-------|--|--|--|
|                                                       |                            |                             |                             |                             | 2024-2025<br>Budget Director                   | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |       |  |  |  |
| Account Number                                        |                            |                             |                             |                             | Function: 6200 - ANIMAL CONTROL/ANIMAL CONTROL |                              |                                     |       |  |  |  |
| Revenue                                               |                            |                             |                             |                             |                                                |                              |                                     |       |  |  |  |
| <a href="#">0011-4-41-6200-53400</a>                  | ANIMAL CONTROL FEES        | 50.00                       | 50.00                       | 0.00                        | 100.00                                         | 100.00                       | 0.00                                | 0.00% |  |  |  |
| Total Revenue:                                        |                            | 50.00                       | 50.00                       | 0.00                        | 100.00                                         | 100.00                       | 0.00                                | 0.00% |  |  |  |
| Expense                                               |                            |                             |                             |                             |                                                |                              |                                     |       |  |  |  |
| <a href="#">0011-41-6200-000-23000</a>                | FOOD                       | 40.99                       | 0.00                        | 53.92                       | 100.00                                         | 100.00                       | 0.00                                | 0.00% |  |  |  |
| <a href="#">0011-41-6200-000-25000</a>                | GAS & OIL                  | 1,921.70                    | 1,811.88                    | 1,696.73                    | 2,155.00                                       | 2,155.00                     | 0.00                                | 0.00% |  |  |  |
| <a href="#">0011-41-6200-000-42601</a>                | PROFESSIONAL SERVICES      | 1,530.00                    | 1,530.00                    | 1,185.00                    | 1,322.00                                       | 1,322.00                     | 0.00                                | 0.00% |  |  |  |
| <a href="#">0011-41-6200-000-44000</a>                | REPAIR & MAINTENANCE: VEH  | 4,750.00                    | 4,504.20                    | 5,072.09                    | 4,750.00                                       | 4,750.00                     | 0.00                                | 0.00% |  |  |  |
| <a href="#">0011-41-6200-000-44100</a>                | REPAIRS & MAINTENACE: BUIL | 1,241.35                    | 1,293.83                    | 1,116.97                    | 1,200.00                                       | 1,200.00                     | 0.00                                | 0.00% |  |  |  |
| Total Expense:                                        |                            | 9,484.04                    | 9,139.91                    | 9,124.71                    | 9,527.00                                       | 9,527.00                     | 0.00                                | 0.00% |  |  |  |
| Total Function: 6200 - ANIMAL CONTROL/ANIMAL CONTROL: |                            | -9,434.04                   | -9,089.91                   | -9,124.71                   | -9,427.00                                      | -9,427.00                    | 0.00                                | 0.00% |  |  |  |

# Budget Comparison Report

|                                                               |                               |             |             |             | Comparison 1<br>Budget |                 | Comparison 1<br>to Parent<br>Budget |         | % |
|---------------------------------------------------------------|-------------------------------|-------------|-------------|-------------|------------------------|-----------------|-------------------------------------|---------|---|
|                                                               |                               |             |             |             | Parent Budget          |                 |                                     |         |   |
|                                                               |                               |             |             |             | 2024-2025              | 2025-2026       | Increase /                          |         |   |
|                                                               |                               |             |             |             | Budget Director        | Budget Director | (Decrease)                          |         |   |
| Account Number                                                |                               |             |             |             |                        |                 |                                     |         |   |
| Function: 1201 - EMERGENCY SERVICES/EMERGENCY PARAMEDIC SERV. |                               |             |             |             |                        |                 |                                     |         |   |
| Revenue                                                       |                               |             |             |             |                        |                 |                                     |         |   |
| 0002-1-36-1201-51001                                          | AMBULANCE ASSIST              | 0.00        | 0.00        | 80,020.71   | 60,000.00              | 40,000.00       | -20,000.00                          | -33.33% |   |
|                                                               | Total Revenue:                | 0.00        | 0.00        | 80,020.71   | 60,000.00              | 40,000.00       | -20,000.00                          | -33.33% |   |
| Expense                                                       |                               |             |             |             |                        |                 |                                     |         |   |
| 0002-36-1201-000-10003                                        | WAGE PLAN EMPLOYEES           | 0.00        | 0.00        | 197,603.62  | 229,991.28             | 229,233.99      | -757.29                             | -0.33%  |   |
| 0002-36-1201-000-10100                                        | WAGE PLAN EMP. PART TIME      | 0.00        | 0.00        | 78,694.45   | 14,838.12              | 19,102.85       | 4,264.73                            | 28.74%  |   |
| 0002-36-1201-000-10400                                        | OVERTIME                      | 0.00        | 0.00        | 12,396.78   | 18,294.22              | 6,000.00        | -12,294.22                          | -67.20% |   |
| 0002-36-1201-000-10402                                        | HOLIDAY OVERTIME              | 0.00        | 0.00        | 5,600.65    | 8,999.95               | 8,000.00        | -999.95                             | -11.11% |   |
| 0002-36-1201-000-10403                                        | Holiday Scheduled Off         | 0.00        | 0.00        | 7,398.96    | 0.00                   | 15,000.00       | 15,000.00                           | 0.00%   |   |
| 0002-36-1201-000-10428                                        | Training/Event Required Atten | 0.00        | 0.00        | 0.00        | 0.00                   | 16,000.00       | 16,000.00                           | 0.00%   |   |
| 0002-36-1201-000-11000                                        | FICA - CNTY CONTRIBUTION      | 0.00        | 0.00        | 22,289.82   | 20,602.71              | 22,035.90       | 1,433.19                            | 6.96%   |   |
| 0002-36-1201-000-11100                                        | IPERS - CNTY CONTRIBUTION     | 0.00        | 0.00        | 27,318.31   | 25,334.73              | 27,309.67       | 1,974.94                            | 7.80%   |   |
| 0002-36-1201-000-11300                                        | EMPLOYEE HOSPITALIZATION      | 0.00        | 0.00        | 28,438.28   | 22,969.68              | 35,191.44       | 12,221.76                           | 53.21%  |   |
| 0002-36-1201-000-11701                                        | LIFE INSURANCE                | 0.00        | 0.00        | 102.40      | 115.20                 | 115.20          | 0.00                                | 0.00%   |   |
| 0002-36-1201-000-11702                                        | DENTAL INSURANCE              | 0.00        | 0.00        | 939.84      | 1,057.32               | 1,057.32        | 0.00                                | 0.00%   |   |
| 0002-36-1201-000-11703                                        | LTD INSURANCE                 | 0.00        | 0.00        | 1,047.85    | 826.20                 | 826.20          | 0.00                                | 0.00%   |   |
| 0002-36-1201-000-29100                                        | MEDICAL & LAB SUPPLIES        | 0.00        | 0.00        | 16,634.66   | 23,055.00              | 22,355.00       | -700.00                             | -3.04%  |   |
| 0029-36-1201-000-10003                                        | WAGE PLAN EMPLOYEES           | 141,584.22  | 184,085.43  | -6,195.46   | 0.00                   | 0.00            | 0.00                                | 0.00%   |   |
| 0029-36-1201-000-10100                                        | WAGE PLAN EMP. PART TIME      | 68,424.19   | 100,077.24  | 0.00        | 0.00                   | 0.00            | 0.00                                | 0.00%   |   |
| 0029-36-1201-000-10400                                        | OVERTIME                      | 26,784.02   | 13,894.06   | 0.00        | 0.00                   | 0.00            | 0.00                                | 0.00%   |   |
| 0029-36-1201-000-10402                                        | HOLIDAY OVERTIME              | 768.47      | 6,278.35    | 0.00        | 0.00                   | 0.00            | 0.00                                | 0.00%   |   |
| 0029-36-1201-000-11000                                        | FICA - CNTY CONTRIBUTION      | 17,998.17   | 23,112.29   | 0.00        | 0.00                   | 0.00            | 0.00                                | 0.00%   |   |
| 0029-36-1201-000-11100                                        | IPERS - CNTY CONTRIBUTION     | 21,973.45   | 28,262.10   | 0.00        | 0.00                   | 0.00            | 0.00                                | 0.00%   |   |
| 0029-36-1201-000-11300                                        | EMPLOYEE HOSPITALIZATION      | 14,628.58   | 18,738.96   | 0.00        | 0.00                   | 0.00            | 0.00                                | 0.00%   |   |
| 0029-36-1201-000-11701                                        | LIFE INSURANCE                | 78.18       | 96.00       | 0.00        | 0.00                   | 0.00            | 0.00                                | 0.00%   |   |
| 0029-36-1201-000-11702                                        | DENTAL INSURANCE              | 717.47      | 881.10      | 0.00        | 0.00                   | 0.00            | 0.00                                | 0.00%   |   |
| 0029-36-1201-000-11703                                        | LTD INSURANCE                 | 770.03      | 714.96      | 0.00        | 0.00                   | 0.00            | 0.00                                | 0.00%   |   |
| 0029-36-1201-000-29100                                        | MEDICAL & LAB SUPPLIES        | 22,331.65   | 18,255.84   | 0.00        | 0.00                   | 0.00            | 0.00                                | 0.00%   |   |
|                                                               | Total Expense:                | 316,058.43  | 394,396.33  | 392,270.16  | 366,084.41             | 402,227.57      | 36,143.16                           | 9.87%   |   |
| Total Function: 1201 - EMERGENCY SERVICES/EMERGENCY P         |                               | -316,058.43 | -394,396.33 | -312,249.45 | -306,084.41            | -362,227.57     | -56,143.16                          | 18.34%  |   |

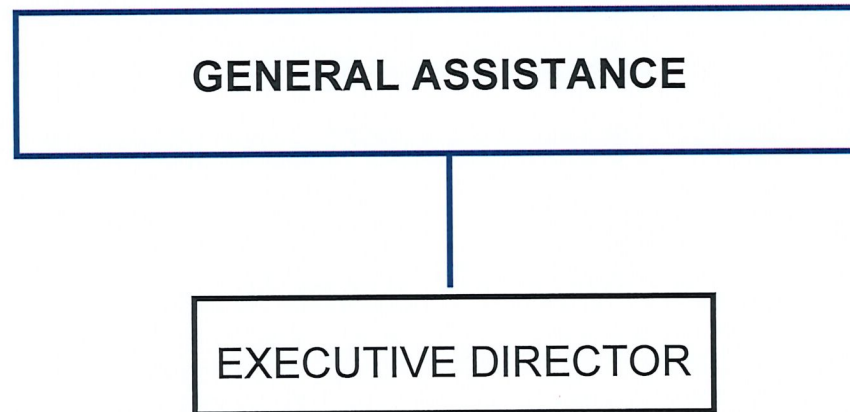
# HUMAN SERVICES

Budget Comparison Report

|                                                          |                            | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Parent Budget                | Comparison 1<br>Budget       | Comparison 1<br>to Parent<br>Budget | %     |
|----------------------------------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|-------|
|                                                          |                            |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |       |
| Account Number                                           |                            |                             |                             |                             |                              |                              |                                     |       |
| Function: 3100 - PHYSICAL HEALTH & SOCIAL/ADMINISTRATION |                            |                             |                             |                             |                              |                              |                                     |       |
| Revenue                                                  |                            |                             |                             |                             |                              |                              |                                     |       |
| <a href="#">0001-3-32-3100-23420</a>                     | DHS ADMINISTRATIVE REIMBL  | 293,621.46                  | 301,979.41                  | 172,574.04                  | 292,000.00                   | 300,000.00                   | 8,000.00                            | 2.74% |
|                                                          | Total Revenue:             | 293,621.46                  | 301,979.41                  | 172,574.04                  | 292,000.00                   | 300,000.00                   | 8,000.00                            | 2.74% |
| Expense                                                  |                            |                             |                             |                             |                              |                              |                                     |       |
| <a href="#">0001-32-3100-000-26000</a>                   | STATIONARY/FORMS/GENERA    | 24,260.26                   | 25,791.52                   | 15,266.73                   | 27,000.00                    | 27,000.00                    | 0.00                                | 0.00% |
| <a href="#">0001-32-3100-000-26100</a>                   | MAGAZINES & BOOKS          | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00% |
| <a href="#">0001-32-3100-000-40200</a>                   | TYPING, PRINTING & BINDING | 2,900.00                    | 1,328.00                    | 4,520.00                    | 3,000.00                     | 3,000.00                     | 0.00                                | 0.00% |
| <a href="#">0001-32-3100-000-41200</a>                   | POSTAGE & MAILING          | 18,140.39                   | 20,531.11                   | 21,477.35                   | 14,100.00                    | 14,100.00                    | 0.00                                | 0.00% |
| <a href="#">0001-32-3100-000-41400</a>                   | TELEPHONE EXPENSE          | 13,362.31                   | 16,480.29                   | 16,457.11                   | 15,000.00                    | 15,000.00                    | 0.00                                | 0.00% |
| <a href="#">0001-32-3100-000-41401</a>                   | CELL PHONE EXPENSE         | 27,013.69                   | 24,967.79                   | 24,675.93                   | 24,000.00                    | 24,000.00                    | 0.00                                | 0.00% |
| <a href="#">0001-32-3100-000-44400</a>                   | REPAIR & MAINTENANCE: EQL  | 0.00                        | 0.00                        | 0.00                        | 700.00                       | 700.00                       | 0.00                                | 0.00% |
| <a href="#">0001-32-3100-000-44901</a>                   | CONTRACTUAL SERVICES       | 13,456.90                   | 20,305.39                   | 11,972.47                   | 13,000.00                    | 13,000.00                    | 0.00                                | 0.00% |
| <a href="#">0001-32-3100-000-63600</a>                   | MACHINERY & EQUIPMENT: O   | 7,626.23                    | 3,415.63                    | 0.00                        | 11,200.00                    | 11,200.00                    | 0.00                                | 0.00% |
|                                                          | Total Expense:             | 106,759.78                  | 112,819.73                  | 94,369.59                   | 108,000.00                   | 108,000.00                   | 0.00                                | 0.00% |
| Total Function: 3100 - PHYSICAL HEALTH & SOCIAL/ADMINIST |                            | 186,861.68                  | 189,159.68                  | 78,204.45                   | 184,000.00                   | 192,000.00                   | 8,000.00                            | 4.35% |

# GENERAL ASSISTANCE





## **FUNCTIONS/SERVICES:**

- A. General Relief Assistance: The granting of assistance to eligible applicants. Assistance may include shelter, utilities, provisions, medical, counseling, case management and other life sustaining needs.
- B. Service Work: Provide information to the public regarding the General Relief program; aid in applying for and maintaining other private and federal benefits available; assist with Supplemental Social Security Income applications and reimbursements to Woodbury County; and liaison between local doctors and hospitals for clients.

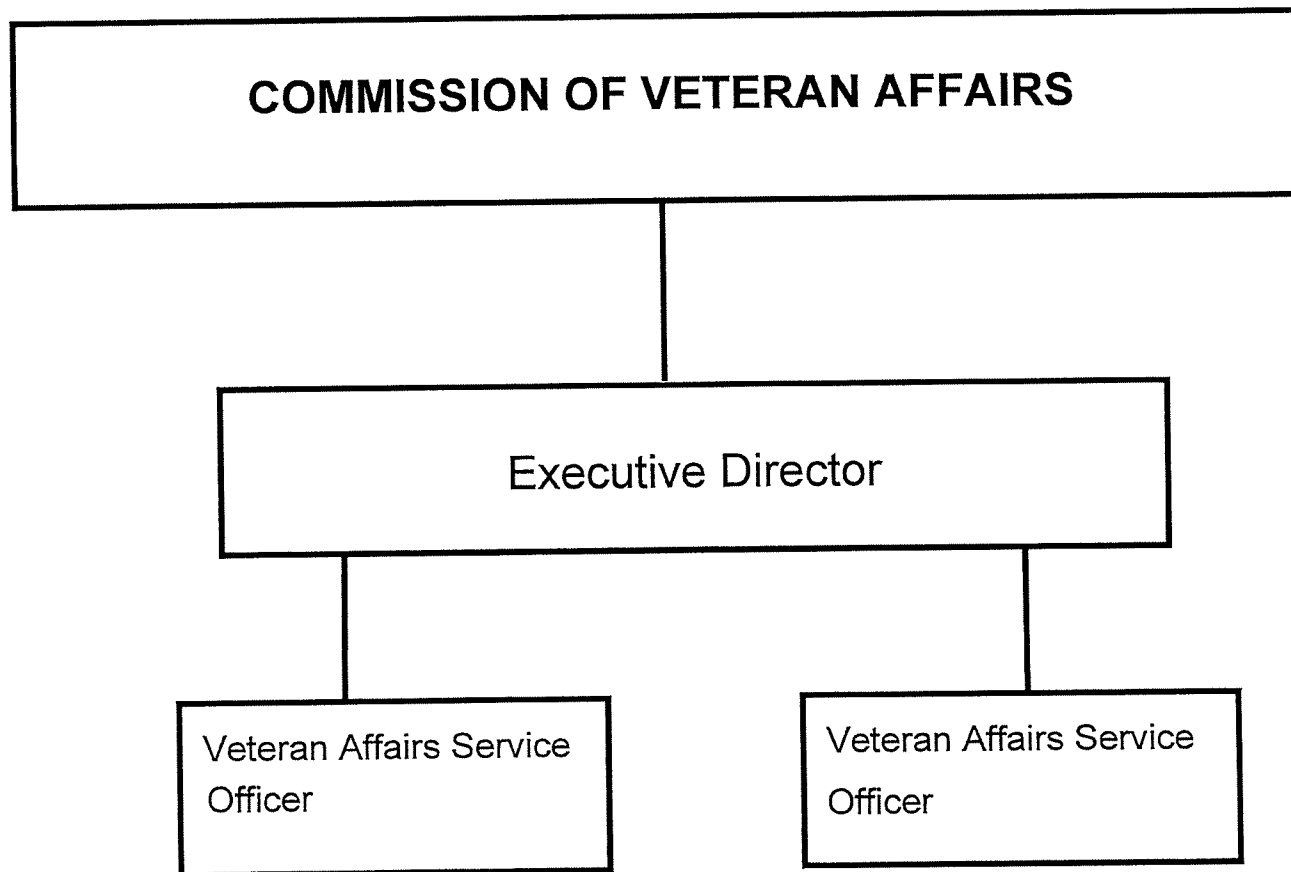
# Budget Comparison Report

|                                                                         |                      | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Parent Budget                | Comparison 1<br>Budget       | Comparison 1<br>to Parent<br>Budget | %     |
|-------------------------------------------------------------------------|----------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|-------|
|                                                                         |                      |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |       |
| Account Number                                                          |                      |                             |                             |                             |                              |                              |                                     |       |
| Function: 3101 - PHYSICAL HEALTH & SOCIAL/GENERAL RELIEF ADMINISTRATION |                      |                             |                             |                             |                              |                              |                                     |       |
| Expense                                                                 |                      |                             |                             |                             |                              |                              |                                     |       |
| <a href="#">0001-51-3101-000-48101</a>                                  | ADMINISTRATIVE COSTS | 26,950.00                   | 26,950.00                   | 26,950.00                   | 26,950.00                    | 26,950.00                    | 0.00                                | 0.00% |
|                                                                         | Total Expense:       | 26,950.00                   | 26,950.00                   | 26,950.00                   | 26,950.00                    | 26,950.00                    | 0.00                                | 0.00% |
| Total Function: 3101 - PHYSICAL HEALTH & SOCIAL/GENERAL                 |                      | 26,950.00                   | 26,950.00                   | 26,950.00                   | 26,950.00                    | 26,950.00                    | 0.00                                | 0.00% |

Budget Comparison Report

|                                                                    |                                   | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget | %       |  |  |
|--------------------------------------------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|---------|--|--|
|                                                                    |                                   |                             |                             |                             | Parent Budget                |                              |                                     |         |  |  |
|                                                                    |                                   |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director |                                     |         |  |  |
|                                                                    |                                   |                             |                             |                             | Increase /<br>(Decrease)     |                              |                                     |         |  |  |
| Account Number                                                     |                                   |                             |                             |                             |                              |                              |                                     |         |  |  |
| Function: 3110 - PHYSICAL HEALTH & SOCIAL/GENERAL WELFARE SERVICES |                                   |                             |                             |                             |                              |                              |                                     |         |  |  |
| Expense                                                            |                                   |                             |                             |                             |                              |                              |                                     |         |  |  |
| <a href="#">0001-51-3110-000-29150</a>                             | HEALTH SERVICES ASSISTANCE        | 0.00                        | 417.36                      | 0.00                        | 1,000.00                     | 1,000.00                     | 0.00                                | 0.00%   |  |  |
| <a href="#">0001-51-3110-000-33200</a>                             | FOOD & PROVISIONS ASSISTANCE      | 133.00                      | 122.00                      | 76.00                       | 500.00                       | 500.00                       | 0.00                                | 0.00%   |  |  |
| <a href="#">0001-51-3110-000-34000</a>                             | RENT PAYMENTS ASSISTANCE          | 38,036.73                   | 81,596.75                   | 44,187.16                   | 46,500.00                    | 46,500.00                    | 0.00                                | 0.00%   |  |  |
| <a href="#">0001-51-3110-000-34100</a>                             | UTILITIES ASSISTANCE              | 302.73                      | 2,562.51                    | 8,206.72                    | 9,500.00                     | 2,000.00                     | -7,500.00                           | -78.95% |  |  |
| <a href="#">0001-51-3110-000-35400</a>                             | GENERAL TRANSPORTATION ASSISTANCE | 6,708.18                    | 6,068.62                    | 4,728.73                    | 5,000.00                     | 5,000.00                     | 0.00                                | 0.00%   |  |  |
| <a href="#">0001-51-3110-000-39000</a>                             | FUNERAL SERVICES                  | 30,070.00                   | 31,660.00                   | 37,801.39                   | 32,500.00                    | 20,000.00                    | -12,500.00                          | -38.46% |  |  |
| <a href="#">0001-51-3110-000-39200</a>                             | CASH ALLOWANCES ASSISTANCE        | 0.00                        | 81.00                       | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%   |  |  |
| Total Expense:                                                     |                                   | 75,250.64                   | 122,508.24                  | 95,000.00                   | 95,000.00                    | 75,000.00                    | -20,000.00                          | -21.05% |  |  |
| Total Function: 3110 - PHYSICAL HEALTH & SOCIAL/GENERAL            |                                   | 75,250.64                   | 122,508.24                  | 95,000.00                   | 95,000.00                    | 75,000.00                    | -20,000.00                          | -21.05% |  |  |

# VETERAN AFFAIRS



**FUNCTIONS/SERVICES:**

- A. Service Work: Provide information to the public regarding Department of Veteran Affairs benefits available, aid in applying for and maintaining VA benefits, and assistance to apply for residency at the Iowa Veterans Home.
- B. Relief Assistance: The granting of assistance to eligible applicants. Assistance may include shelter, utilities, provisions, medical and other life sustaining needs.



Budget Comparison Report

|                                                                    |                              |             |             |             | Comparison 1    | Comparison 1    |            |        |
|--------------------------------------------------------------------|------------------------------|-------------|-------------|-------------|-----------------|-----------------|------------|--------|
|                                                                    |                              |             |             |             | Parent Budget   | Budget          | to Parent  | %      |
|                                                                    |                              |             |             |             | 2024-2025       | 2025-2026       | Increase / |        |
|                                                                    |                              |             |             |             | Budget Director | Budget Director | (Decrease) |        |
| Account Number                                                     |                              |             |             |             |                 |                 |            |        |
| Function: 3200 - PHYSICAL HEALTH & SOCIAL/VETS. AFFAIRS ADMINISTRA |                              |             |             |             |                 |                 |            |        |
| Revenue                                                            |                              |             |             |             |                 |                 |            |        |
| 0001-3-21-3200-26262                                               | IDVA Training Reimbursment / | 0.00        | 0.00        | 0.00        | 0.00            | 3,000.00        | 3,000.00   | 0.00%  |
| Total Revenue:                                                     |                              | 0.00        | 0.00        | 0.00        | 0.00            | 3,000.00        | 3,000.00   | 0.00%  |
| Expense                                                            |                              |             |             |             |                 |                 |            |        |
| 0001-21-3200-000-10002                                             | DEPARTMENT HEADS             | 67,064.93   | 69,773.00   | 71,965.23   | 69,993.55       | 74,977.31       | 4,983.76   | 7.12%  |
| 0001-21-3200-000-10003                                             | WAGE PLAN EMPLOYEES          | 55,464.74   | 103,289.83  | 102,272.37  | 114,855.16      | 118,297.06      | 3,441.90   | 3.00%  |
| 0001-21-3200-000-10007                                             | ORGANIZED EMPLOYEES          | 49,100.70   | 6,964.94    | 0.00        | 0.00            | 0.00            | 0.00       | 0.00%  |
| 0001-21-3200-000-10400                                             | OVERTIME                     | 14.57       | 387.99      | 260.67      | 0.00            | 0.00            | 0.00       | 0.00%  |
| 0001-21-3200-000-11000                                             | FICA - CNTY CONTRIBUTION     | 12,790.47   | 13,431.94   | 12,980.01   | 13,776.63       | 14,410.04       | 633.41     | 4.60%  |
| 0001-21-3200-000-11100                                             | IPERS - CNTY CONTRIBUTION    | 16,203.18   | 17,031.27   | 16,471.24   | 17,449.72       | 18,245.11       | 795.39     | 4.56%  |
| 0001-21-3200-000-11300                                             | EMPLOYEE HOSPITALIZATION     | 24,775.18   | 26,206.50   | 26,442.16   | 26,339.28       | 27,369.60       | 1,030.32   | 3.91%  |
| 0001-21-3200-000-11701                                             | LIFE INSURANCE               | 113.38      | 115.20      | 108.80      | 115.20          | 115.20          | 0.00       | 0.00%  |
| 0001-21-3200-000-11702                                             | DENTAL INSURANCE             | 1,040.54    | 1,057.32    | 998.58      | 1,057.32        | 1,057.32        | 0.00       | 0.00%  |
| 0001-21-3200-000-11703                                             | LTD INSURANCE                | 831.55      | 859.46      | 801.69      | 826.20          | 826.20          | 0.00       | 0.00%  |
| 0001-21-3200-000-12100                                             | VETERAN AFFAIRS COMMISSIC    | 1,170.00    | 1,375.00    | 3,164.41    | 2,500.00        | 3,000.00        | 500.00     | 20.00% |
| 0001-21-3200-000-26000                                             | STATIONARY/FORMS/GENERA      | 11,031.67   | 9,445.11    | 10,586.96   | 11,200.00       | 11,148.00       | -52.00     | -0.46% |
| 0001-21-3200-000-26100                                             | MAGAZINES & BOOKS            | 270.31      | 168.96      | 296.92      | 300.00          | 308.00          | 8.00       | 2.67%  |
| 0001-21-3200-000-40200                                             | TYPING, PRINTING & BINDING   | 493.78      | 281.39      | 318.15      | 600.00          | 615.00          | 15.00      | 2.50%  |
| 0001-21-3200-000-41300                                             | EMPLOYEE MILEAGE             | 1,543.59    | 3,180.78    | 2,671.08    | 2,700.00        | 2,768.00        | 68.00      | 2.52%  |
| 0001-21-3200-000-41301                                             | TRAVEL EXPENSES              | 4,178.43    | 4,331.27    | 4,018.58    | 4,500.00        | 4,613.00        | 113.00     | 2.51%  |
| 0001-21-3200-000-41302                                             | MEAL EXPENSES                | 707.64      | 1,661.10    | 874.03      | 865.00          | 887.00          | 22.00      | 2.54%  |
| 0001-21-3200-000-41400                                             | TELEPHONE EXPENSE            | 296.39      | 212.17      | 297.73      | 500.00          | 500.00          | 0.00       | 0.00%  |
| 0001-21-3200-000-41401                                             | CELL PHONE EXPENSE           | 1,456.45    | 1,457.26    | 1,431.18    | 1,500.00        | 1,500.00        | 0.00       | 0.00%  |
| 0001-21-3200-000-42200                                             | SCHOOL OF INSTRUCTION        | 2,104.35    | 1,500.00    | 1,121.00    | 1,160.00        | 1,190.00        | 30.00      | 2.59%  |
| 0001-21-3200-000-43100                                             | ELECTRIC LIGHT & POWER       | 3,088.32    | 2,907.31    | 2,757.94    | 3,570.00        | 3,660.00        | 90.00      | 2.52%  |
| 0001-21-3200-000-43200                                             | WATER & SEWER                | 387.02      | 465.72      | 418.68      | 765.00          | 785.00          | 20.00      | 2.61%  |
| 0001-21-3200-000-44100                                             | REPAIRS & MAINTENANCE: BUIL  | 0.00        | 1,470.66    | 0.00        | 0.00            | 0.00            | 0.00       | 0.00%  |
| 0001-21-3200-000-44400                                             | REPAIR & MAINTENANCE: EQL    | 3,630.71    | 3,784.24    | 4,678.50    | 3,225.00        | 3,306.00        | 81.00      | 2.51%  |
| 0001-21-3200-000-48000                                             | DUES/MEMBERSHIPS             | 663.61      | 450.00      | 480.00      | 450.00          | 522.00          | 72.00      | 16.00% |
| Total Expense:                                                     |                              | 258,421.51  | 271,808.42  | 265,415.91  | 278,248.06      | 290,099.84      | 11,851.78  | 4.26%  |
| Total Function: 3200 - PHYSICAL HEALTH & SOCIAL/VETS. AFF          |                              | -258,421.51 | -271,808.42 | -265,415.91 | -278,248.06     | -287,099.84     | -8,851.78  | 3.18%  |

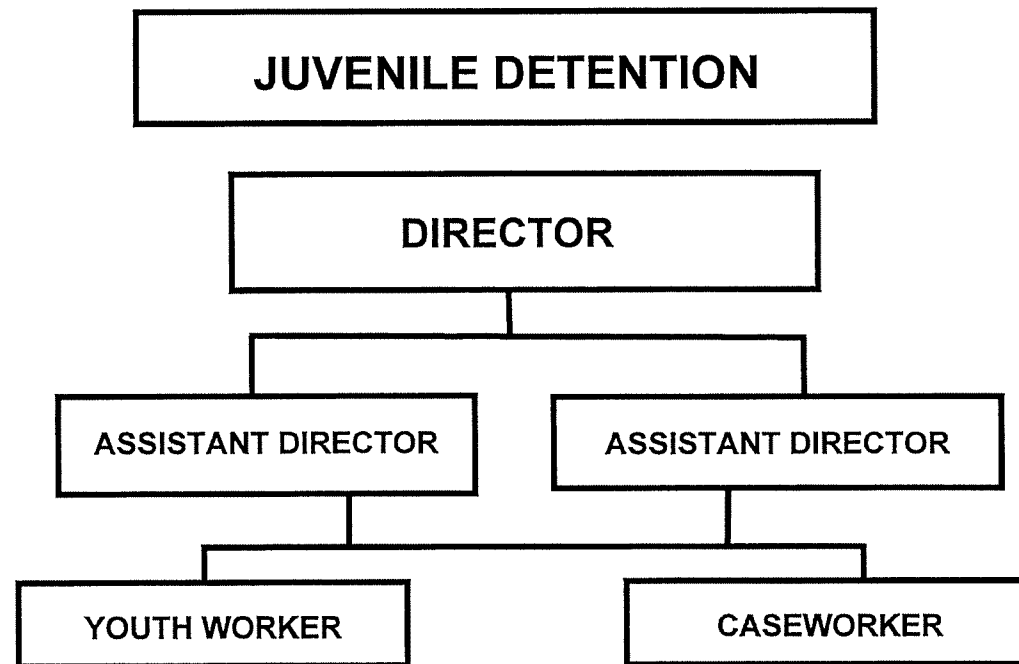
Budget Comparison Report

|                                                          |                        |           |           |           | Comparison 1    | Comparison 1    |            |       |
|----------------------------------------------------------|------------------------|-----------|-----------|-----------|-----------------|-----------------|------------|-------|
|                                                          |                        |           |           |           | Parent Budget   | Budget          | to Parent  | %     |
|                                                          |                        |           |           |           | 2024-2025       | 2025-2026       | Budget     |       |
|                                                          |                        |           |           |           | Budget Director | Budget Director | Increase / |       |
|                                                          |                        |           |           |           |                 |                 | (Decrease) |       |
| Account Number                                           |                        |           |           |           |                 |                 |            |       |
| Function: 3201 - PHYSICAL HEALTH & SOCIAL/IDVA GRANT     |                        |           |           |           |                 |                 |            |       |
| Revenue                                                  |                        |           |           |           |                 |                 |            |       |
| <a href="#">0001-3-21-3201-26261</a>                     | IDVA GRANT             | 10,000.00 | 10,000.00 | 10,700.69 | 10,000.00       | 10,000.00       | 0.00       | 0.00% |
| Total Revenue:                                           |                        | 10,000.00 | 10,000.00 | 10,700.69 | 10,000.00       | 10,000.00       | 0.00       | 0.00% |
| Expense                                                  |                        |           |           |           |                 |                 |            |       |
| <a href="#">0001-21-3201-000-40001</a>                   | PROMOTIONAL ACTIVITIES | 10,000.00 | 10,097.84 | 10,000.00 | 10,000.00       | 10,000.00       | 0.00       | 0.00% |
| <a href="#">0001-21-3201-000-42200</a>                   | SCHOOL OF INSTRUCTION  | 0.00      | 0.00      | 412.69    | 0.00            | 0.00            | 0.00       | 0.00% |
| Total Expense:                                           |                        | 10,000.00 | 10,097.84 | 10,412.69 | 10,000.00       | 10,000.00       | 0.00       | 0.00% |
| Total Function: 3201 - PHYSICAL HEALTH & SOCIAL/IDVA GRA |                        | 0.00      | -97.84    | 288.00    | 0.00            | 0.00            | 0.00       | 0.00% |

# Budget Comparison Report

|                                                                    |                               |                   | Comparison 1      |                   | Comparison 1      |                       | %                       |
|--------------------------------------------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------------|
|                                                                    |                               |                   | Parent Budget     | Budget            | to Parent Budget  | Increase / (Decrease) |                         |
| Account Number                                                     |                               | 2022-2023         | 2023-2024         | 2024-2025         | 2024-2025         | 2025-2026             |                         |
| Function: 3210 - PHYSICAL HEALTH & SOCIAL/GENERAL SERVICES TO VETS |                               | Total Activity    | Total Activity    | Total Activity    | Budget Director   | Budget Director       |                         |
| <b>Revenue</b>                                                     |                               |                   |                   |                   |                   |                       |                         |
| <a href="#">0001-2-21-3210-28913</a>                               | VA Federal Funds Care of Grav | 0.00              | 0.00              | 0.00              | 0.00              | 15,000.00             | 15,000.00 0.00%         |
|                                                                    | <b>Total Revenue:</b>         | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>15,000.00</b>      | <b>15,000.00 0.00%</b>  |
| <b>Expense</b>                                                     |                               |                   |                   |                   |                   |                       |                         |
| <a href="#">0001-21-3210-000-29150</a>                             | HEALTH SERVICES ASSISTANCE    | 1,786.23          | 1,000.00          | 843.92            | 1,000.00          | 1,000.00              | 0.00 0.00%              |
| <a href="#">0001-21-3210-000-33200</a>                             | FOOD & PROVISIONS ASSISTAI    | 5,059.47          | 4,445.62          | 4,694.11          | 5,000.00          | 5,000.00              | 0.00 0.00%              |
| <a href="#">0001-21-3210-000-34000</a>                             | RENT PAYMENTS ASSISTANCE      | 11,342.10         | 13,004.38         | 5,331.01          | 10,000.00         | 10,000.00             | 0.00 0.00%              |
| <a href="#">0001-21-3210-000-34100</a>                             | UTILITIES ASSISTANCE          | 137.00            | 0.00              | 0.00              | 1,000.00          | 1,000.00              | 0.00 0.00%              |
| <a href="#">0001-21-3210-000-35400</a>                             | GENERAL TRANSPORTATION A      | 796.42            | 697.93            | 750.00            | 800.00            | 800.00                | 0.00 0.00%              |
| <a href="#">0001-21-3210-000-39000</a>                             | FUNERAL SERVICES              | 15,022.50         | 17,571.07         | 10,640.00         | 15,000.00         | 15,000.00             | 0.00 0.00%              |
| <a href="#">0001-21-3210-000-39100</a>                             | Care of Graves                | 0.00              | 0.00              | 0.00              | 0.00              | 15,000.00             | 15,000.00 0.00%         |
|                                                                    | <b>Total Expense:</b>         | <b>34,143.72</b>  | <b>36,719.00</b>  | <b>22,259.04</b>  | <b>32,800.00</b>  | <b>47,800.00</b>      | <b>15,000.00 45.73%</b> |
| <b>Total Function: 3210 - PHYSICAL HEALTH &amp; SOCIAL/GENERAL</b> |                               | <b>-34,143.72</b> | <b>-36,719.00</b> | <b>-22,259.04</b> | <b>-32,800.00</b> | <b>-32,800.00</b>     | <b>0.00 0.00%</b>       |

# JUVENILE DETENTION



#### **FUNCTIONS/SERVICES:**

The **Juvenile Detention Center** provides a safe and secure environment for all juveniles ordered incarcerated by either Juvenile or Adult Court. Detention provides a processing service that allows both Juvenile Court Services and Centralized Intake to make thorough and informed decisions on all juveniles that are brought in after hours. This information is used to determine if the child should be held over-night or released immediately.

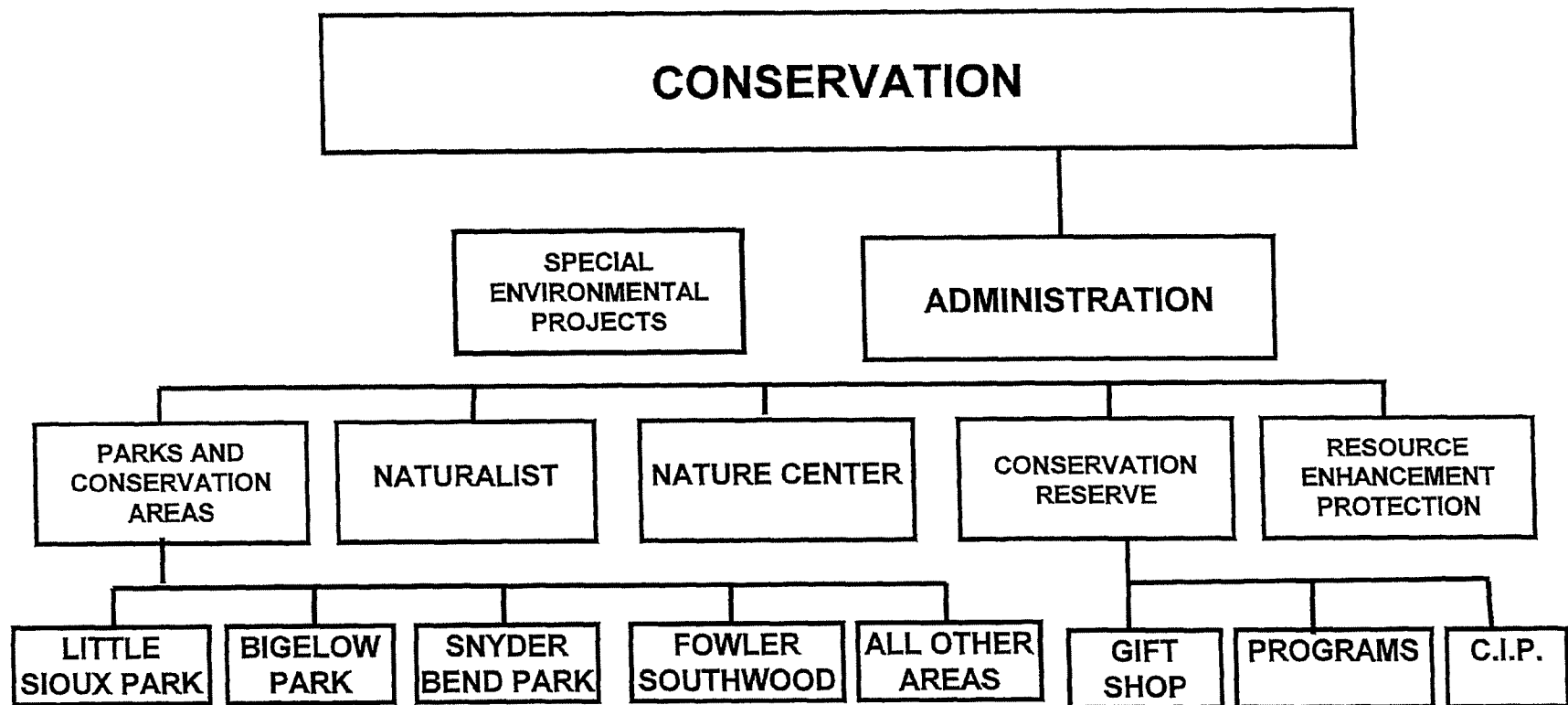
Juvenile Detention provides structure, recreation, counseling and medical assistance to all juveniles detained.



# Budget Comparison Report

|                                                                     |                            | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget<br>Increase /<br>(Decrease) | %       |
|---------------------------------------------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------------------------------------------|---------|
|                                                                     |                            |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director |                                                                 |         |
| Account Number                                                      |                            |                             |                             |                             |                              |                              |                                                                 |         |
| Function: 3300 - PHYSICAL HEALTH & SOCIAL/JUVENILE DETENTION & REC. |                            |                             |                             |                             |                              |                              |                                                                 |         |
| Revenue                                                             |                            |                             |                             |                             |                              |                              |                                                                 |         |
| 0002-1-17-3300-25023                                                | CARE OF JUVENILES          | 531,200.88                  | 251,982.16                  | 452,358.96                  | 450,000.00                   | 475,000.00                   | 25,000.00                                                       | 5.56%   |
| 0002-1-17-3300-44902                                                | ELECTRONIC MONITORING FEI  | 20,750.00                   | 24,350.00                   | 19,800.00                   | 23,100.00                    | 23,700.00                    | 600.00                                                          | 2.60%   |
| Total Revenue:                                                      |                            | 551,950.88                  | 276,332.16                  | 472,158.96                  | 473,100.00                   | 498,700.00                   | 25,600.00                                                       | 5.41%   |
| Expense                                                             |                            |                             |                             |                             |                              |                              |                                                                 |         |
| 0002-17-3300-000-10002                                              | DEPARTMENT HEADS           | 86,883.83                   | 88,949.35                   | 93,422.83                   | 89,838.33                    | 101,786.76                   | 11,948.43                                                       | 13.30%  |
| 0002-17-3300-000-10004                                              | SUPERVISORY                | 200,752.54                  | 152,193.73                  | 154,865.29                  | 154,275.56                   | 161,330.70                   | 7,055.14                                                        | 4.57%   |
| 0002-17-3300-000-10007                                              | ORGANIZED EMPLOYEES        | 897,172.25                  | 980,209.87                  | 1,034,059.66                | 1,005,445.75                 | 1,020,210.08                 | 14,764.33                                                       | 1.47%   |
| 0002-17-3300-000-10101                                              | TEMPORARY EMPLOYEES        | 0.00                        | 13,292.61                   | 7,641.85                    | 11,499.08                    | 11,843.26                    | 344.18                                                          | 2.99%   |
| 0002-17-3300-000-10102                                              | ORGANIZED EMPLOYEES P/T    | 184,159.38                  | 196,189.30                  | 184,840.08                  | 163,004.96                   | 164,805.03                   | 1,800.07                                                        | 1.10%   |
| 0002-17-3300-000-10400                                              | OVERTIME                   | 56,332.56                   | 68,584.04                   | 52,513.22                   | 39,999.95                    | 40,000.00                    | 0.05                                                            | 0.00%   |
| 0002-17-3300-000-10421                                              | SHIFT DIFFERENTIAL         | 12,457.30                   | 12,503.98                   | 24,710.97                   | 30,000.03                    | 30,000.00                    | -0.03                                                           | 0.00%   |
| 0002-17-3300-000-11000                                              | FICA - CNTY CONTRIBUTION   | 107,187.49                  | 112,545.20                  | 115,627.10                  | 111,296.83                   | 113,640.87                   | 2,344.04                                                        | 2.11%   |
| 0002-17-3300-000-11100                                              | IPERS - CNTY CONTRIBUTION  | 134,932.69                  | 141,073.01                  | 145,053.63                  | 130,114.56                   | 144,429.72                   | 14,315.16                                                       | 11.00%  |
| 0002-17-3300-000-11300                                              | EMPLOYEE HOSPITALIZATION   | 201,586.94                  | 227,170.11                  | 242,386.48                  | 230,933.04                   | 255,892.32                   | 24,959.28                                                       | 10.81%  |
| 0002-17-3300-000-11701                                              | LIFE INSURANCE             | 712.75                      | 723.20                      | 729.60                      | 729.60                       | 729.60                       | 0.00                                                            | 0.00%   |
| 0002-17-3300-000-11702                                              | DENTAL INSURANCE           | 6,541.14                    | 6,637.62                    | 6,696.36                    | 6,696.36                     | 6,696.36                     | 0.00                                                            | 0.00%   |
| 0002-17-3300-000-11703                                              | LTD INSURANCE              | 6,269.93                    | 6,288.06                    | 6,390.19                    | 5,232.60                     | 5,220.44                     | -12.16                                                          | -0.23%  |
| 0002-17-3300-000-23000                                              | FOOD                       | 53,284.55                   | 71,820.95                   | 59,288.48                   | 85,882.50                    | 96,405.75                    | 10,523.25                                                       | 12.25%  |
| 0002-17-3300-000-26000                                              | STATIONARY/FORMS/GENERA    | 1,516.18                    | 2,058.37                    | 785.34                      | 2,456.00                     | 2,480.00                     | 24.00                                                           | 0.98%   |
| 0002-17-3300-000-26100                                              | MAGAZINES & BOOKS          | 0.00                        | 0.00                        | 0.00                        | 100.00                       | 732.00                       | 632.00                                                          | 632.00% |
| 0002-17-3300-000-29150                                              | HEALTH SERVICES ASSISTANCE | 9,103.36                    | 11,531.27                   | 3,765.24                    | 13,568.00                    | 13,500.00                    | -68.00                                                          | -0.50%  |
| 0002-17-3300-000-29250                                              | HOUSEHOLD & INST. SUPPLIES | 7,673.34                    | 12,330.18                   | 16,881.68                   | 22,238.00                    | 26,918.00                    | 4,680.00                                                        | 21.05%  |
| 0002-17-3300-000-30600                                              | PRESCRIPTION MEDICATION/V  | 2,737.03                    | 2,086.64                    | 1,329.20                    | 3,500.00                     | 3,500.00                     | 0.00                                                            | 0.00%   |
| 0002-17-3300-000-32400                                              | PERSONAL ITEMS & CLOTHING  | 2,437.40                    | 2,430.27                    | 2,416.49                    | 2,700.00                     | 2,700.00                     | 0.00                                                            | 0.00%   |
| 0002-17-3300-000-35200                                              | AMBULANCE ASSISTANCE       | 0.00                        | 0.00                        | 0.00                        | 3,600.00                     | 3,600.00                     | 0.00                                                            | 0.00%   |
| 0002-17-3300-000-41300                                              | EMPLOYEE MILEAGE           | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 400.00                       | 400.00                                                          | 0.00%   |
| 0002-17-3300-000-41400                                              | TELEPHONE EXPENSE          | 3,180.24                    | 3,082.83                    | 2,733.37                    | 2,800.00                     | 2,400.00                     | -400.00                                                         | -14.29% |
| 0002-17-3300-000-41401                                              | CELL PHONE EXPENSE         | 0.00                        | 1,574.25                    | 1,398.46                    | 1,800.00                     | 2,400.00                     | 600.00                                                          | 33.33%  |
| 0002-17-3300-000-42200                                              | SCHOOL OF INSTRUCTION      | 2,927.00                    | 627.61                      | 4,611.26                    | 1,000.00                     | 3,000.00                     | 2,000.00                                                        | 200.00% |
| 0002-17-3300-000-42601                                              | PROFESSIONAL SERVICES      | 5,345.00                    | 7,275.00                    | 7,124.47                    | 5,000.00                     | 9,275.00                     | 4,275.00                                                        | 85.50%  |
| 0002-17-3300-000-44400                                              | REPAIR & MAINTENANCE: EQ   | 4,762.54                    | 12,222.17                   | 5,924.04                    | 6,157.85                     | 10,647.85                    | 4,490.00                                                        | 72.92%  |
| 0002-17-3300-000-45500                                              | GPS TRACKING               | 60,008.35                   | 25,300.00                   | 18,000.00                   | 23,100.00                    | 23,700.00                    | 600.00                                                          | 2.60%   |
| 0002-17-3300-000-48000                                              | DUES/MEMBERSHIPS           | 770.00                      | 1,270.00                    | 3,750.00                    | 2,225.00                     | 2,625.00                     | 400.00                                                          | 17.98%  |
| 0002-17-3300-000-63600                                              | MACHINERY & EQUIPMENT: O   | 2,687.54                    | 10,231.23                   | 1,197.22                    | 4,526.00                     | 8,741.00                     | 4,215.00                                                        | 93.13%  |
| Total Expense:                                                      |                            | 2,051,421.33                | 2,170,200.85                | 2,198,142.51                | 2,159,720.00                 | 2,269,609.74                 | 109,889.74                                                      | 5.09%   |
| Total Function: 3300 - PHYSICAL HEALTH & SOCIAL/JUVENILE            |                            | -1,499,470.45               | -1,893,868.69               | -1,725,983.55               | -1,686,620.00                | -1,770,909.74                | -84,289.74                                                      | 5.00%   |

# CONSERVATION



#### **FUNCTIONS/SERVICES:**

The Code of Iowa (Chapter 350) allows conservation boards to acquire, develop, and maintain parks, preserves, museums, county forests, wildlife and other conservation areas; to promote and preserve the health and general welfare of the people; to encourage the orderly development and conservation of natural resources; and to cultivate good citizenship by providing adequate programs of public recreation and education.

The Conservation Department in Woodbury County provides county parks and wildlife conservation areas, a nature center and environmental education programs and a capital improvements division.



# Budget Comparison Report

|                                                              |                                |                   | Comparison 1      |                   | Comparison 1          |                   | %                 |
|--------------------------------------------------------------|--------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|
|                                                              |                                |                   | Parent Budget     | Budget            | to Parent Budget      |                   |                   |
|                                                              |                                |                   | 2024-2025         | 2025-2026         | Increase / (Decrease) |                   |                   |
| Account Number                                               | 2022-2023                      | 2023-2024         | 2024-2025         | Budget Director   | Budget Director       |                   |                   |
| Function: 6100 - CONSERV. & RECREA. SER./CONSERVATION ADMIN. | Total Activity                 | Total Activity    | Total Activity    |                   |                       |                   |                   |
| <b>Revenue</b>                                               |                                |                   |                   |                   |                       |                   |                   |
| <a href="#">0001-4-22-6100-20100</a>                         | GAS TAX REFUND                 | 4,361.49          | 5,148.11          | 3,031.50          | 5,000.00              | 5,000.00          | 0.00 0.00%        |
| <a href="#">0001-4-22-6100-84800</a>                         | MISCELLANEOUS REFUNDS          | 0.00              | 0.00              | 1,468.00          | 0.00                  | 0.00              | 0.00 0.00%        |
| <a href="#">0023-2-22-6100-26510</a>                         | CO. REAP ALLOCATION            | 40,741.00         | 33,935.00         | 31,762.00         | 33,935.00             | 33,935.00         | 0.00 0.00%        |
| <a href="#">0023-4-22-6100-60000</a>                         | INTEREST ON INVESTMENTS        | 589.42            | 712.80            | 568.04            | 300.00                | 300.00            | 0.00 0.00%        |
| <a href="#">0067-1-22-6100-52000</a>                         | CAMPING FEES                   | 280,560.95        | 302,700.68        | 290,309.33        | 351,300.00            | 324,350.00        | -26,950.00 -7.67% |
| <a href="#">0067-1-22-6100-62200</a>                         | CONCESSIONS/COMMISSARY         | 0.00              | 6,313.35          | 3,842.89          | 6,000.00              | 10,000.00         | 4,000.00 66.67%   |
| <a href="#">0067-1-22-6100-83900</a>                         | SALE OF OTHER COMMODITIE       | 670.00            | 0.00              | 0.00              | 0.00                  | 0.00              | 0.00 0.00%        |
| <a href="#">0067-2-22-6100-81120</a>                         | Gilcrest                       | 5,000.00          | 80,000.00         | 5,000.00          | 0.00                  | 0.00              | 0.00 0.00%        |
| <a href="#">0067-2-22-6100-81121</a>                         | Local Grant Reimbursements     | 0.00              | 2,500.00          | 5,000.00          | 0.00                  | 0.00              | 0.00 0.00%        |
| <a href="#">0067-3-22-6100-26513</a>                         | Pheasants Forever              | 10,000.00         | 0.00              | 0.00              | 0.00                  | 0.00              | 0.00 0.00%        |
| <a href="#">0067-4-22-6100-60000</a>                         | INTEREST ON INVESTMENTS        | 1,396.34          | 2,379.90          | 2,873.48          | 0.00                  | 0.00              | 0.00 0.00%        |
| <a href="#">0067-4-22-6100-60003</a>                         | Interest on Investments - Endc | 0.00              | 0.00              | 4,261.09          | 0.00                  | 0.00              | 0.00 0.00%        |
| <a href="#">0067-4-22-6100-61000</a>                         | LAND RENT                      | 4,165.65          | 3,249.91          | 3,749.91          | 2,000.00              | 2,000.00          | 0.00 0.00%        |
| <a href="#">0067-4-22-6100-61200</a>                         | EQUIPMENT & MACHINERY RE       | 325.00            | 900.00            | 1,390.00          | 500.00                | 500.00            | 0.00 0.00%        |
| <a href="#">0067-4-22-6100-81000</a>                         | DONATIONS                      | 3,850.00          | 1,635.61          | 1,664.35          | 750.00                | 750.00            | 0.00 0.00%        |
| <a href="#">0067-4-22-6100-84900</a>                         | MISCELLANEOUS                  | 1,606.69          | 468.29            | 4,804.69          | 0.00                  | 0.00              | 0.00 0.00%        |
| <b>Total Revenue:</b>                                        | <b>353,266.54</b>              | <b>439,943.65</b> | <b>359,725.28</b> | <b>399,785.00</b> | <b>376,835.00</b>     | <b>-22,950.00</b> | <b>-5.74%</b>     |
| <b>Expense</b>                                               |                                |                   |                   |                   |                       |                   |                   |
| <a href="#">0001-22-6100-000-10002</a>                       | DEPARTMENT HEADS               | 130,153.16        | 134,195.34        | 135,998.00        | 135,536.53            | 139,602.53        | 4,066.00 3.00%    |
| <a href="#">0001-22-6100-000-10003</a>                       | WAGE PLAN EMPLOYEES            | 117,849.49        | 126,638.01        | 133,690.97        | 134,435.14            | 141,504.61        | 7,069.47 5.26%    |
| <a href="#">0001-22-6100-000-10004</a>                       | SUPERVISORY                    | 92,851.92         | 95,059.46         | 96,336.37         | 96,009.51             | 98,889.70         | 2,880.19 3.00%    |
| <a href="#">0001-22-6100-000-10100</a>                       | WAGE PLAN EMP. PART TIME       | 3,047.34          | 17,999.19         | 16,280.34         | 22,777.96             | 23,526.95         | 748.99 3.29%      |
| <a href="#">0001-22-6100-000-11000</a>                       | FICA - CNTY CONTRIBUTION       | 25,348.81         | 27,484.88         | 28,035.11         | 28,668.18             | 29,720.52         | 1,052.34 3.67%    |
| <a href="#">0001-22-6100-000-11100</a>                       | IPERS - CNTY CONTRIBUTION      | 32,155.35         | 34,997.10         | 35,781.12         | 36,397.86             | 37,782.61         | 1,384.75 3.80%    |
| <a href="#">0001-22-6100-000-11300</a>                       | EMPLOYEE HOSPITALIZATION       | 67,707.34         | 72,099.79         | 72,997.37         | 72,703.44             | 75,964.56         | 3,261.12 4.49%    |
| <a href="#">0001-22-6100-000-11701</a>                       | LIFE INSURANCE                 | 151.78            | 153.60            | 153.60            | 153.60                | 153.60            | 0.00 0.00%        |
| <a href="#">0001-22-6100-000-11702</a>                       | DENTAL INSURANCE               | 1,392.98          | 1,409.76          | 1,409.76          | 1,409.76              | 1,409.76          | 0.00 0.00%        |
| <a href="#">0001-22-6100-000-11703</a>                       | LTD INSURANCE                  | 1,738.60          | 1,814.92          | 1,781.28          | 1,101.60              | 1,101.60          | 0.00 0.00%        |
| <a href="#">0001-22-6100-000-23000</a>                       | FOOD & PROVISIONS              | 296.53            | 85.33             | 50.85             | 0.00                  | 0.00              | 0.00 0.00%        |
| <a href="#">0001-22-6100-000-25000</a>                       | GAS & OIL                      | 3,698.44          | 3,068.74          | 2,815.39          | 3,800.00              | 3,800.00          | 0.00 0.00%        |
| <a href="#">0001-22-6100-000-25100</a>                       | Lubricants                     | 421.55            | 135.89            | 162.75            | 0.00                  | 0.00              | 0.00 0.00%        |
| <a href="#">0001-22-6100-000-25300</a>                       | TIRES & TUBES                  | 246.95            | 772.40            | 766.13            | 0.00                  | 0.00              | 0.00 0.00%        |
| <a href="#">0001-22-6100-000-26000</a>                       | STATIONARY/FORMS/GENERA        | 1,349.46          | 1,114.84          | 865.21            | 2,500.00              | 2,000.00          | -500.00 -20.00%   |
| <a href="#">0001-22-6100-000-26100</a>                       | MAGAZINES & BOOKS              | 372.38            | 441.76            | 401.88            | 400.00                | 400.00            | 0.00 0.00%        |
| <a href="#">0001-22-6100-000-27500</a>                       | Motor Vehicle Equipment        | 81.41             | 0.00              | 2,645.88          | 0.00                  | 0.00              | 0.00 0.00%        |
| <a href="#">0001-22-6100-000-27801</a>                       | Law Enforcement Equipment      | 3,980.28          | 3,368.60          | 5,545.09          | 2,500.00              | 2,500.00          | 0.00 0.00%        |
| <a href="#">0001-22-6100-000-29300</a>                       | EQUIPMENT & EQUIPMENT OI       | 376.12            | 124.85            | 84.09             | 0.00                  | 0.00              | 0.00 0.00%        |

# Budget Comparison Report

| Account Number                                           |                             | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget                        |                              | Comparison 1<br>to Parent<br>Budget<br>Increase /<br>(Decrease) | %       |
|----------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------------|------------------------------|-----------------------------------------------------------------|---------|
|                                                          |                             |                             |                             |                             | Parent Budget<br>2024-2025<br>Budget Director | 2025-2026<br>Budget Director |                                                                 |         |
| <a href="#">0001-22-6100-000-29400</a>                   | WEARING/SAFETY APPAREL      | 908.97                      | 848.08                      | 862.93                      | 650.00                                        | 650.00                       | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-40000</a>                   | OFFICIAL PUBL. & LEGALS     | 559.68                      | 270.00                      | 368.00                      | 600.00                                        | 600.00                       | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-40200</a>                   | TYPING, PRINTING & BINDING  | 2,617.67                    | 3,095.00                    | 19.57                       | 1,500.00                                      | 2,000.00                     | 500.00                                                          | 33.33%  |
| <a href="#">0001-22-6100-000-41200</a>                   | POSTAGE & MAILING           | 844.65                      | 883.85                      | 1,205.25                    | 1,000.00                                      | 1,000.00                     | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-41301</a>                   | TRAVEL EXPENSES             | 2,715.73                    | 1,189.42                    | 1,584.32                    | 4,000.00                                      | 4,000.00                     | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-41402</a>                   | AirCard Expense             | 957.41                      | 1,485.72                    | 1,361.91                    | 960.00                                        | 960.00                       | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-42200</a>                   | SCHOOL OF INSTRUCTION       | 1,832.00                    | 560.00                      | 1,715.00                    | 2,500.00                                      | 2,500.00                     | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-42601</a>                   | PROFESSIONAL SERVICES       | 505.00                      | 374.41                      | 911.92                      | 700.00                                        | 700.00                       | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-42801</a>                   | MEDICAL FEES                | 200.00                      | 400.00                      | 200.00                      | 400.00                                        | 400.00                       | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-44000</a>                   | REPAIR & MAINTENANCE: VEH   | 125.94                      | 4,020.86                    | 148.81                      | 2,500.00                                      | 2,500.00                     | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-44600</a>                   | REPAIR & MAINTENANCE: RAC   | 0.00                        | 0.00                        | 857.00                      | 100.00                                        | 100.00                       | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-44901</a>                   | CONTRACTUAL SERVICES        | 798.00                      | 998.00                      | 708.00                      | 848.00                                        | 1,000.00                     | 152.00                                                          | 17.92%  |
| <a href="#">0001-22-6100-000-44905</a>                   | Copier Maintenance Contract | 1,807.49                    | 1,466.77                    | 960.73                      | 1,200.00                                      | 1,200.00                     | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-48000</a>                   | DUES/MEMBERSHIPS            | 4,014.90                    | 604.90                      | 6,794.90                    | 3,200.00                                      | 3,900.00                     | 700.00                                                          | 21.88%  |
| <a href="#">0001-22-6100-000-48700</a>                   | License & Permits           | 124.54                      | 27.16                       | 124.54                      | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-49601</a>                   | DRAINAGE TAXES              | 10,419.45                   | 10,732.10                   | 8,787.56                    | 7,500.00                                      | 10,500.00                    | 3,000.00                                                        | 40.00%  |
| <a href="#">0001-22-6100-000-63500</a>                   | MACHINERY & EQUIPMENT: N    | 183,226.66                  | 170,738.71                  | 138,245.00                  | 130,000.00                                    | 21,403.00                    | -108,597.00                                                     | -83.54% |
| <a href="#">0001-22-6100-000-63600</a>                   | MACHINERY & EQUIPMENT: O    | 1,199.00                    | 1,106.02                    | 90.00                       | 2,000.00                                      | 2,000.00                     | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-63601</a>                   | LEASE/PURCHASE AGREEMENT    | 2,429.40                    | 2,457.80                    | 2,472.00                    | 2,500.00                                      | 2,500.00                     | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6100-000-64600</a>                   | MACHINERY & EQUIPMENT: C    | 4,439.43                    | 3,024.68                    | 2,748.74                    | 1,200.00                                      | 2,000.00                     | 800.00                                                          | 66.67%  |
| <a href="#">0003-22-6100-000-61201</a>                   | Boiler System               | 0.00                        | 0.00                        | 12,849.00                   | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0003-22-6100-000-62501</a>                   | Septic System               | 0.00                        | 0.00                        | 18,342.00                   | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0023-22-6100-000-60000</a>                   | LAND AQUISITION             | 0.00                        | 0.00                        | 16,081.43                   | 50,000.00                                     | 50,000.00                    | 0.00                                                            | 0.00%   |
| <a href="#">0023-22-6100-000-61000</a>                   | BUILDINGS                   | 0.00                        | 0.00                        | 45,821.41                   | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0067-22-6100-000-23600</a>                   | Concession Inventory        | 895.62                      | 1,745.39                    | 2,055.83                    | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0067-22-6100-000-40001</a>                   | PROMOTIONAL ACTIVITIES      | 3,317.19                    | 3,648.50                    | 1,632.50                    | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">0067-22-6100-000-48901</a>                   | Taxes & Fees                | 3,166.05                    | 3,499.75                    | 3,875.25                    | 4,000.00                                      | 4,000.00                     | 0.00                                                            | 0.00%   |
| <a href="#">0067-22-6100-000-60000</a>                   | LAND AQUISITION             | 1,898.00                    | 78,869.13                   | 0.00                        | 100,000.00                                    | 100,000.00                   | 0.00                                                            | 0.00%   |
| <a href="#">0067-22-6100-000-61000</a>                   | BUILDINGS                   | 194,811.19                  | 35,796.62                   | 199,093.31                  | 100,000.00                                    | 100,000.00                   | 0.00                                                            | 0.00%   |
| <a href="#">1500-22-6100-000-61000</a>                   | BUILDINGS                   | 109,722.99                  | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">1500-22-6100-000-62100</a>                   | Roads                       | 1,350.11                    | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">1500-22-6100-000-63804</a>                   | MACHINERY & EQUIPMENT: C    | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| <a href="#">1500-22-6100-000-63806</a>                   | Playground Equipment        | 11,030.00                   | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                                            | 0.00%   |
| Total Expense:                                           |                             | 1,029,136.96                | 848,807.33                  | 1,005,718.10                | 955,751.58                                    | 872,269.44                   | -83,482.14                                                      | -8.73%  |
| Total Function: 6100 - CONSERV. & RECREA. SER./CONSERVAT |                             | -675,870.42                 | -408,863.68                 | -645,992.82                 | -555,966.58                                   | -495,434.44                  | 60,532.14                                                       | -10.89% |



# Budget Comparison Report

|                                                               |                            |                |                |                | Comparison 1    | Comparison 1    |            |          |
|---------------------------------------------------------------|----------------------------|----------------|----------------|----------------|-----------------|-----------------|------------|----------|
|                                                               |                            |                |                |                | Parent Budget   | Budget          | to Parent  | %        |
|                                                               |                            | 2022-2023      | 2023-2024      | 2024-2025      | 2024-2025       | 2025-2026       | Increase / |          |
|                                                               |                            | Total Activity | Total Activity | Total Activity | Budget Director | Budget Director | (Decrease) |          |
| Account Number                                                |                            |                |                |                |                 |                 |            |          |
| Function: 6110 - CONSERV. & RECREA. SER./PARKS & CONSERVATION |                            |                |                |                |                 |                 |            |          |
| Expense                                                       |                            |                |                |                |                 |                 |            |          |
| <a href="#">0001-22-6110-000-10003</a>                        | WAGE PLAN EMPLOYEES        | 301,243.12     | 344,491.12     | 349,388.74     | 358,542.55      | 366,353.74      | 7,811.19   | 2.18%    |
| <a href="#">0001-22-6110-000-10004</a>                        | SUPERVISORY                | 200,153.21     | 235,094.53     | 239,746.39     | 238,933.31      | 246,100.71      | 7,167.40   | 3.00%    |
| <a href="#">0001-22-6110-000-10101</a>                        | TEMPORARY EMPLOYEES        | 124,196.95     | 121,628.73     | 131,490.78     | 219,000.06      | 131,012.69      | -87,987.37 | -40.18%  |
| <a href="#">0001-22-6110-000-10400</a>                        | OVERTIME                   | 90.12          | 0.00           | 0.00           | 0.00            | 0.00            | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-11000</a>                        | FICA - CNTY CONTRIBUTION   | 46,765.85      | 52,408.20      | 53,819.70      | 61,241.01       | 55,447.27       | -5,793.74  | -9.46%   |
| <a href="#">0001-22-6110-000-11100</a>                        | IPERS - CNTY CONTRIBUTION  | 47,722.19      | 54,882.10      | 57,097.65      | 55,839.97       | 57,235.30       | 1,395.33   | 2.50%    |
| <a href="#">0001-22-6110-000-11300</a>                        | EMPLOYEE HOSPITALIZATION   | 99,585.58      | 114,744.37     | 128,238.32     | 114,696.48      | 135,920.16      | 21,223.68  | 18.50%   |
| <a href="#">0001-22-6110-000-11701</a>                        | LIFE INSURANCE             | 302.65         | 329.60         | 345.60         | 345.60          | 345.60          | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-11702</a>                        | DENTAL INSURANCE           | 2,777.57       | 3,025.11       | 3,171.96       | 3,171.96        | 3,171.96        | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-11703</a>                        | LTD INSURANCE              | 2,557.78       | 2,869.85       | 2,977.14       | 2,468.45        | 2,476.40        | 7.95       | 0.32%    |
| <a href="#">0001-22-6110-000-20101</a>                        | ANIMAL CARE                | 134.82         | 0.00           | 0.00           | 0.00            | 0.00            | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-20200</a>                        | CHEMICALS & GASES-HERBICII | 5,571.20       | 4,700.10       | 3,526.05       | 6,000.00        | 6,000.00        | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-20201</a>                        | Chemicals & Gases - Brush  | 177.50         | 189.35         | 0.00           | 0.00            | 0.00            | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-20300</a>                        | FERTILIZER & SEED          | 3,042.41       | 3,539.63       | 5,336.48       | 7,000.00        | 7,000.00        | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-23000</a>                        | FOOD & PROVISIONS          | 50.65          | 0.00           | 197.18         | 0.00            | 0.00            | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-23200</a>                        | CUSTODIAL SUPPLIES         | 8,871.98       | 7,205.78       | 8,019.22       | 9,000.00        | 9,000.00        | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-25000</a>                        | GAS & OIL                  | 53,973.49      | 39,827.87      | 42,525.50      | 45,000.00       | 45,000.00       | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-25100</a>                        | Lubricants                 | 4,859.30       | 5,222.26       | 4,388.07       | 2,500.00        | 5,000.00        | 2,500.00   | 100.00%  |
| <a href="#">0001-22-6110-000-25300</a>                        | TIRES & TUBES              | 3,242.74       | 4,146.43       | 7,760.10       | 4,000.00        | 4,000.00        | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-27500</a>                        | Motor Vehicle Equipment    | 1,929.05       | 910.84         | 2,227.43       | 0.00            | 0.00            | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-27801</a>                        | Law Enforcement Equipment  | 15,117.10      | 10,447.59      | 7,038.21       | 2,000.00        | 2,000.00        | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-29001</a>                        | Shop Equipment             | 309.99         | 159.76         | 0.00           | 0.00            | 0.00            | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-29200</a>                        | Recreational Supplies      | 297.63         | 0.00           | 4,551.42       | 0.00            | 0.00            | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-29300</a>                        | EQUIPMENT & EQUIPMENT OI   | 1,644.44       | 2,463.48       | 1,413.97       | 2,000.00        | 2,000.00        | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-29301</a>                        | ARMS/AMMUNITION            | 5,176.57       | 3,499.93       | 3,600.75       | 4,000.00        | 4,000.00        | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-29400</a>                        | WEARING/SAFETY APPAREL     | 4,646.50       | 5,485.06       | 4,353.76       | 8,000.00        | 7,500.00        | -500.00    | -6.25%   |
| <a href="#">0001-22-6110-000-41301</a>                        | TRAVEL EXPENSES            | 3,526.09       | 1,340.14       | 1,390.71       | 0.00            | 0.00            | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-41400</a>                        | TELEPHONE EXPENSE          | 5,513.76       | 8,289.53       | 7,775.98       | 5,500.00        | 5,500.00        | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-41401</a>                        | CELL PHONE EXPENSE         | 4,800.00       | 5,300.00       | 5,400.00       | 4,500.00        | 5,000.00        | 500.00     | 11.11%   |
| <a href="#">0001-22-6110-000-41402</a>                        | AirCard Expense            | 1,712.76       | 2,476.20       | 2,269.85       | 2,400.00        | 2,400.00        | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-42200</a>                        | SCHOOL OF INSTRUCTION      | 8,958.90       | 4,121.03       | 2,745.00       | 0.00            | 0.00            | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-43000</a>                        | NATURAL & LP GAS           | 4,558.56       | 3,849.70       | 3,091.57       | 4,500.00        | 4,500.00        | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-43100</a>                        | ELECTRIC LIGHT & POWER     | 72,319.41      | 67,035.96      | 62,833.46      | 70,000.00       | 70,000.00       | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-43200</a>                        | WATER & SEWER              | 0.00           | 0.00           | 0.00           | 3,000.00        | 0.00            | -3,000.00  | -100.00% |
| <a href="#">0001-22-6110-000-43201</a>                        | Water & Sewer              | 5,629.03       | 3,814.90       | 3,771.38       | 0.00            | 4,000.00        | 4,000.00   | 0.00%    |
| <a href="#">0001-22-6110-000-43202</a>                        | Garbage                    | 19,462.40      | 18,524.75      | 17,920.38      | 18,000.00       | 18,000.00       | 0.00       | 0.00%    |
| <a href="#">0001-22-6110-000-44000</a>                        | REPAIR & MAINTENANCE: VEH  | 2,081.24       | 2,077.64       | 5,386.08       | 10,000.00       | 10,000.00       | 0.00       | 0.00%    |

# Budget Comparison Report

| Account Number                                           |                             | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                 | Comparison 1<br>to Parent<br>Budget<br>Increase /<br>(Decrease) | %       |
|----------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|-----------------|-----------------------------------------------------------------|---------|
|                                                          |                             |                             |                             |                             | Parent Budget                | 2025-2026       |                                                                 |         |
|                                                          |                             |                             |                             |                             | 2024-2025<br>Budget Director | Budget Director |                                                                 |         |
| <a href="#">0001-22-6110-000-44100</a>                   | REPAIRS & MAINTENANCE: BUIL | 64,338.17                   | 41,424.33                   | 94,239.28                   | 75,789.00                    | 45,000.00       | -30,789.00                                                      | -40.62% |
| <a href="#">0001-22-6110-000-44400</a>                   | REPAIR & MAINTENANCE: EQL   | 29,132.62                   | 46,034.08                   | 37,529.09                   | 20,000.00                    | 20,000.00       | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6110-000-44600</a>                   | REPAIR & MAINTENANCE: RAC   | 1,010.37                    | 1,418.78                    | 3,951.95                    | 1,500.00                     | 1,500.00        | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6110-000-48700</a>                   | License & Permits           | 31.00                       | 533.23                      | 851.35                      | 0.00                         | 0.00            | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6110-000-63600</a>                   | MACHINERY & EQUIPMENT: O    | 3,660.19                    | 630.98                      | 1,039.01                    | 4,000.00                     | 4,000.00        | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6110-000-63700</a>                   | MINOR EQUIPMENT/HAND TC     | 8,560.54                    | 6,255.79                    | 9,275.38                    | 1,000.00                     | 1,000.00        | 0.00                                                            | 0.00%   |
| <a href="#">0001-22-6110-000-64600</a>                   | MACHINERY & EQUIPMENT: C    | 0.00                        | 0.00                        | 2,227.35                    | 0.00                         | 1,200.00        | 1,200.00                                                        | 0.00%   |
| <a href="#">0001-22-6110-000-70000</a>                   | Equipment Rental Charges    | 0.00                        | 0.00                        | 195.00                      | 0.00                         | 0.00            | 0.00                                                            | 0.00%   |
| <a href="#">1500-22-6110-000-11119</a>                   | IMPROVEMENT REQUESTS        | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 0.00            | 0.00                                                            | 0.00%   |
| Total Expense:                                           |                             | 1,169,735.43                | 1,230,398.73                | 1,323,107.24                | 1,363,928.39                 | 1,281,663.83    | -82,264.56                                                      | -6.03%  |
| Total Function: 6110 - CONSERV. & RECREA. SER./PARKS & C |                             | 1,169,735.43                | 1,230,398.73                | 1,323,107.24                | 1,363,928.39                 | 1,281,663.83    | -82,264.56                                                      | -6.03%  |



# Budget Comparison Report

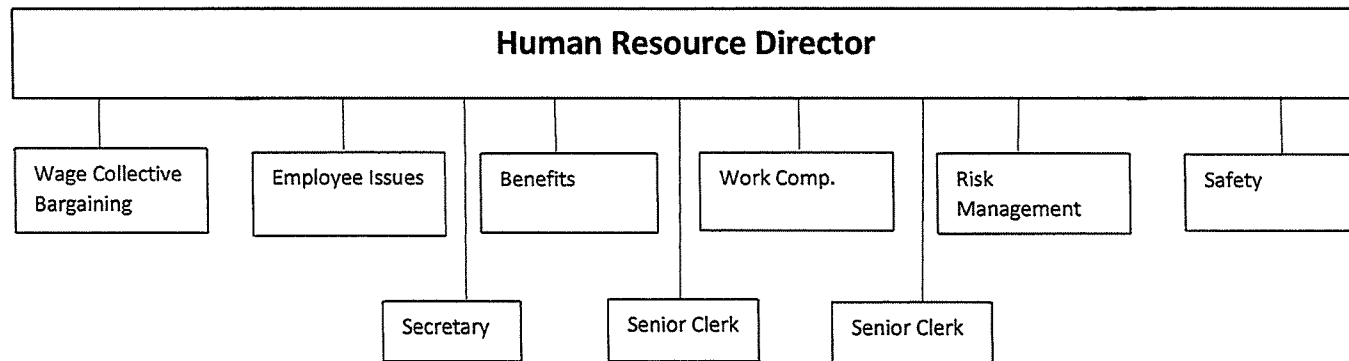
|                                                          |                            |            |            |            | Comparison 1    |                 | Comparison 1 |         |
|----------------------------------------------------------|----------------------------|------------|------------|------------|-----------------|-----------------|--------------|---------|
|                                                          |                            |            |            |            | Budget          |                 | to Parent    |         |
|                                                          |                            |            |            |            | Parent Budget   |                 | Budget       | %       |
|                                                          |                            |            |            |            | 2024-2025       | 2025-2026       | Increase /   |         |
|                                                          |                            |            |            |            | Budget Director | Budget Director | (Decrease)   |         |
| Account Number                                           |                            |            |            |            |                 |                 |              |         |
| Function: 6120 - CONSERV. & RECREA. SER./NATURALIST      |                            |            |            |            |                 |                 |              |         |
| Expense                                                  |                            |            |            |            |                 |                 |              |         |
| <a href="#">0001-22-6120-000-10003</a>                   | WAGE PLAN EMPLOYEES        | 86,527.55  | 115,452.75 | 124,255.76 | 124,940.14      | 131,512.00      | 6,571.86     | 5.26%   |
| <a href="#">0001-22-6120-000-10004</a>                   | SUPERVISORY                | 89,776.98  | 73,726.39  | 76,411.87  | 76,125.10       | 80,076.39       | 3,951.29     | 5.19%   |
| <a href="#">0001-22-6120-000-10100</a>                   | WAGE PLAN EMP. PART TIME   | 68,194.10  | 72,488.27  | 80,591.75  | 78,997.84       | 82,755.82       | 3,757.98     | 4.76%   |
| <a href="#">0001-22-6120-000-11000</a>                   | FICA - CNTY CONTRIBUTION   | 18,097.31  | 19,552.10  | 21,013.64  | 20,954.80       | 22,008.58       | 1,053.78     | 5.03%   |
| <a href="#">0001-22-6120-000-11100</a>                   | IPERS - CNTY CONTRIBUTION  | 22,777.91  | 24,607.74  | 26,550.84  | 26,437.96       | 27,786.09       | 1,348.13     | 5.10%   |
| <a href="#">0001-22-6120-000-11300</a>                   | EMPLOYEE HOSPITALIZATION   | 34,775.62  | 32,742.13  | 34,303.64  | 34,166.16       | 35,671.44       | 1,505.28     | 4.41%   |
| <a href="#">0001-22-6120-000-11701</a>                   | LIFE INSURANCE             | 97.38      | 108.80     | 115.20     | 115.20          | 115.20          | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-11702</a>                   | DENTAL INSURANCE           | 893.69     | 998.58     | 1,057.32   | 1,057.32        | 1,057.32        | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-11703</a>                   | LTD INSURANCE              | 899.35     | 906.56     | 960.86     | 826.20          | 826.20          | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-23000</a>                   | FOOD & PROVISIONS          | 42.17      | 9.48       | 0.00       | 0.00            | 0.00            | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-25000</a>                   | GAS & OIL                  | 1,386.82   | 1,501.89   | 1,221.84   | 1,500.00        | 1,500.00        | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-25100</a>                   | Lubricants                 | 62.38      | 79.96      | 0.00       | 0.00            | 0.00            | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-26000</a>                   | STATIONARY/FORMS/GENERA    | 251.09     | 66.11      | 236.80     | 500.00          | 500.00          | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-26100</a>                   | MAGAZINES & BOOKS          | 0.00       | 0.00       | 0.00       | 0.00            | 0.00            | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-29200</a>                   | Recreational Supplies      | 412.97     | 0.00       | 0.00       | 0.00            | 0.00            | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-29300</a>                   | EQUIPMENT & EQUIPMENT OI   | 56.15      | 185.83     | 0.00       | 0.00            | 0.00            | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-29400</a>                   | WEARING/SAFETY APPAREL     | 627.43     | 609.56     | 622.98     | 1,055.00        | 1,000.00        | -55.00       | -5.21%  |
| <a href="#">0001-22-6120-000-40200</a>                   | TYPING, PRINTING & BINDING | 2,077.00   | 0.00       | 0.00       | 3,200.00        | 2,000.00        | -1,200.00    | -37.50% |
| <a href="#">0001-22-6120-000-41200</a>                   | POSTAGE & MAILING          | 40.25      | 60.20      | 75.00      | 1,000.00        | 1,000.00        | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-41300</a>                   | EMPLOYEE MILEAGE           | 0.00       | 0.00       | 107.80     | 0.00            | 0.00            | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-41301</a>                   | TRAVEL EXPENSES            | 482.10     | 945.37     | 885.83     | 400.00          | 1,100.00        | 700.00       | 175.00% |
| <a href="#">0001-22-6120-000-42200</a>                   | SCHOOL OF INSTRUCTION      | 253.00     | 899.00     | 760.00     | 400.00          | 1,000.00        | 600.00       | 150.00% |
| <a href="#">0001-22-6120-000-44000</a>                   | REPAIR & MAINTENANCE: VEH  | 20.00      | 68.93      | 149.93     | 1,000.00        | 800.00          | -200.00      | -20.00% |
| <a href="#">0001-22-6120-000-48000</a>                   | DUES/MEMBERSHIPS           | 313.24     | 598.54     | 308.55     | 300.00          | 500.00          | 200.00       | 66.67%  |
| <a href="#">0001-22-6120-000-48700</a>                   | License & Permits          | 0.00       | 0.00       | 234.97     | 0.00            | 0.00            | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-63600</a>                   | MACHINERY & EQUIPMENT: O   | 54.99      | 0.00       | 0.00       | 500.00          | 500.00          | 0.00         | 0.00%   |
| <a href="#">0001-22-6120-000-64600</a>                   | MACHINERY & EQUIPMENT: C   | 1,148.79   | 95.23      | 95.23      | 0.00            | 0.00            | 0.00         | 0.00%   |
| Total Expense:                                           |                            | 329,268.27 | 345,703.42 | 369,959.81 | 373,475.72      | 391,709.04      | 18,233.32    | 4.88%   |
| Total Function: 6120 - CONSERV. & RECREA. SER./NATURALIS |                            | 329,268.27 | 345,703.42 | 369,959.81 | 373,475.72      | 391,709.04      | 18,233.32    | 4.88%   |

# Budget Comparison Report

|                                                          |                            |           |            |            | Comparison 1    | Comparison 1    |            |        |
|----------------------------------------------------------|----------------------------|-----------|------------|------------|-----------------|-----------------|------------|--------|
|                                                          |                            |           |            |            | Parent Budget   | Budget          | to Parent  | %      |
|                                                          |                            |           |            |            | 2024-2025       | 2025-2026       | Increase / |        |
|                                                          |                            |           |            |            | Budget Director | Budget Director | (Decrease) |        |
| Account Number                                           |                            |           |            |            |                 |                 |            |        |
| Function: 6123 - CONSERV. & RECREA. SER./NATURE CENTER   |                            |           |            |            |                 |                 |            |        |
| Revenue                                                  |                            |           |            |            |                 |                 |            |        |
| <a href="#">0001-4-22-6123-61100</a>                     | BUILDING RENT              | 80,499.86 | 3,657.15   | 3,585.86   | 3,000.00        | 3,000.00        | 0.00       | 0.00%  |
|                                                          | Total Revenue:             | 80,499.86 | 3,657.15   | 3,585.86   | 3,000.00        | 3,000.00        | 0.00       | 0.00%  |
| Expense                                                  |                            |           |            |            |                 |                 |            |        |
| <a href="#">0001-22-6123-000-23200</a>                   | CUSTODIAL SUPPLIES         | 1,104.82  | 1,311.22   | 2,234.85   | 1,000.00        | 1,000.00        | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-25000</a>                   | GAS & OIL                  | 438.93    | 564.66     | 818.94     | 700.00          | 700.00          | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-25100</a>                   | Lubricants                 | 233.24    | 220.54     | 168.91     | 0.00            | 0.00            | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-25300</a>                   | TIRES & TUBES              | 0.00      | 861.99     | 0.00       | 0.00            | 0.00            | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-29400</a>                   | WEARING/SAFETY APPAREL     | 0.00      | 0.00       | 0.00       | 200.00          | 200.00          | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-29500</a>                   | Audio Visual Supplies      | 0.00      | 99.00      | 210.90     | 0.00            | 0.00            | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-41400</a>                   | TELEPHONE EXPENSE          | 615.80    | 341.09     | 337.77     | 700.00          | 700.00          | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-41401</a>                   | CELL PHONE EXPENSE         | 3,671.24  | 4,590.13   | 4,270.65   | 3,600.00        | 3,600.00        | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-43100</a>                   | ELECTRIC LIGHT & POWER     | 19,414.65 | 18,050.78  | 17,138.14  | 19,000.00       | 19,000.00       | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-43201</a>                   | Water & Sewer              | 107.87    | 156.98     | 295.71     | 150.00          | 150.00          | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-43202</a>                   | Garbage                    | 799.00    | 841.01     | 908.04     | 750.00          | 908.00          | 158.00     | 21.07% |
| <a href="#">0001-22-6123-000-44100</a>                   | REPAIRS & MAINTENACE: BUII | 5,010.98  | 5,688.03   | 11,940.28  | 9,000.00        | 9,000.00        | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-44400</a>                   | REPAIR & MAINTENANCE: EQL  | 220.93    | 147.18     | 0.00       | 1,000.00        | 1,000.00        | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-44901</a>                   | CONTRACTUAL SERVICES       | 23,071.58 | 23,729.70  | 21,800.54  | 27,000.00       | 27,000.00       | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-48700</a>                   | License & Permits          | 0.00      | 15.00      | 30.00      | 0.00            | 0.00            | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-63700</a>                   | MINOR EQUIPMENT/HAND TC    | 1,046.12  | 1,337.75   | 485.03     | 500.00          | 500.00          | 0.00       | 0.00%  |
| <a href="#">0001-22-6123-000-70000</a>                   | Equipment Rental Charges   | 65.00     | 0.00       | 0.00       | 0.00            | 0.00            | 0.00       | 0.00%  |
|                                                          | Total Expense:             | 55,800.16 | 57,955.06  | 60,639.76  | 63,600.00       | 63,758.00       | 158.00     | 0.25%  |
| Total Function: 6123 - CONSERV. & RECREA. SER./NATURE CE |                            | 24,699.70 | -54,297.91 | -57,053.90 | -60,600.00      | -60,758.00      | -158.00    | 0.26%  |

# HUMAN RESOURCES





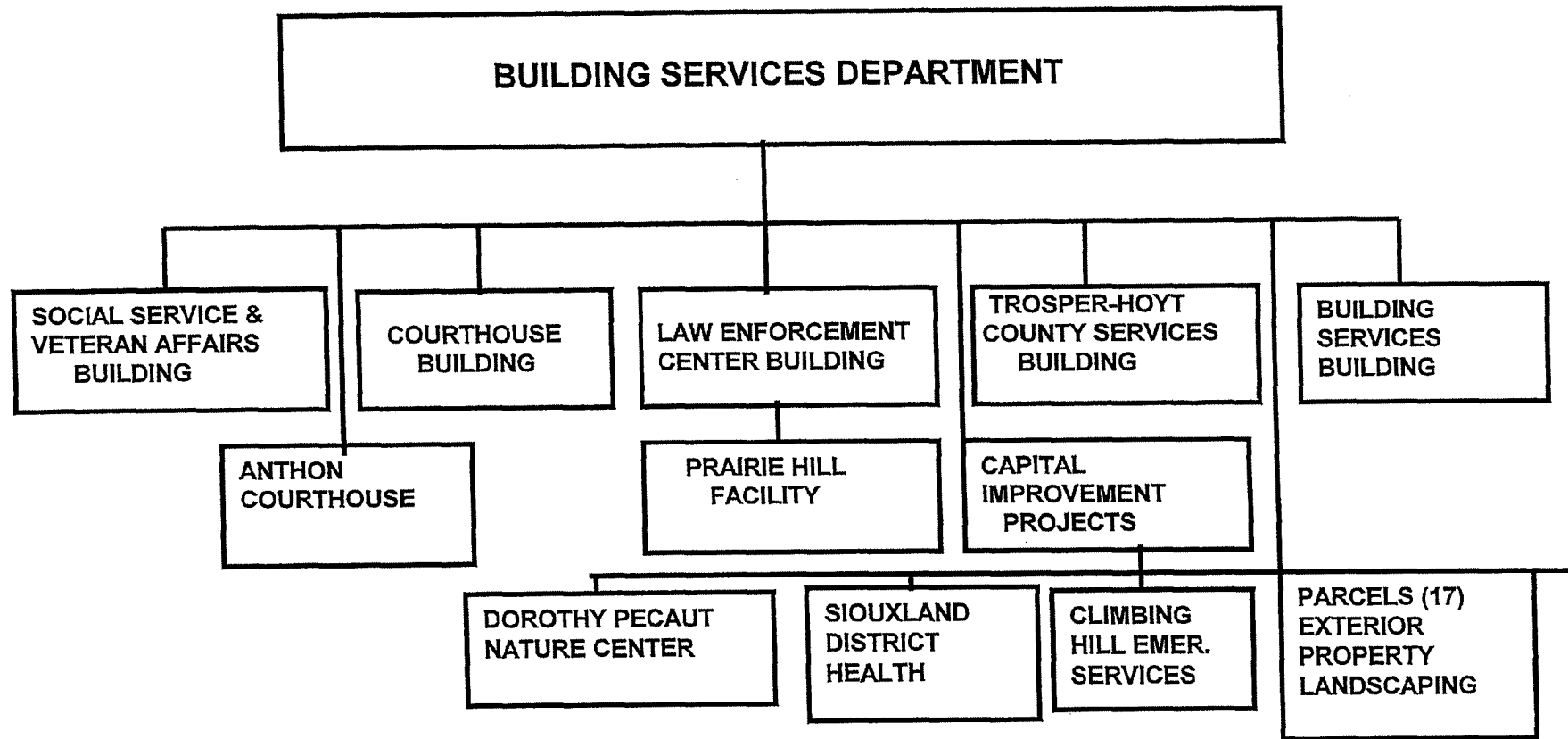
#### **FUNCTIONS/SERVICES:**

The Human Resources Department is responsible and accountable for the development, coordination and effective administration of all county personnel policies, programs and procedures. The department is responsible and accountable for personnel administrative duties and responsibilities, including the development, coordination and implementation of personnel policies and procedures on a county-wide basis.

# Budget Comparison Report

|                                                          |                            |            |            |            | Comparison 1    |                 | Comparison 1 |          |
|----------------------------------------------------------|----------------------------|------------|------------|------------|-----------------|-----------------|--------------|----------|
|                                                          |                            |            |            |            | Budget          |                 | to Parent    |          |
|                                                          |                            |            |            |            | Parent Budget   |                 | Budget       | %        |
|                                                          |                            |            |            |            | 2024-2025       | 2025-2026       | Increase /   |          |
|                                                          |                            |            |            |            | Budget Director | Budget Director | (Decrease)   |          |
| Account Number                                           |                            |            |            |            |                 |                 |              |          |
| Function: 9030 - POLICY & ADMINISTRATION/HUMAN RESOURCES |                            |            |            |            |                 |                 |              |          |
| Expense                                                  |                            |            |            |            |                 |                 |              |          |
| <a href="#">0001-50-9030-000-10002</a>                   | DEPARTMENT HEADS           | 98,722.10  | 104,188.58 | 105,588.14 | 105,229.87      | 108,386.69      | 3,156.82     | 3.00%    |
| <a href="#">0001-50-9030-000-10003</a>                   | WAGE PLAN EMPLOYEES        | 151,981.72 | 144,043.65 | 133,699.07 | 171,135.44      | 150,309.65      | -20,825.79   | -12.17%  |
| <a href="#">0001-50-9030-000-10400</a>                   | OVERTIME                   | 0.00       | 54.46      | 21.58      | 0.00            | 0.00            | 0.00         | 0.00%    |
| <a href="#">0001-50-9030-000-11000</a>                   | FICA - CNTY CONTRIBUTION   | 18,364.61  | 18,171.80  | 17,437.86  | 20,197.41       | 18,902.05       | -1,295.36    | -6.41%   |
| <a href="#">0001-50-9030-000-11100</a>                   | IPERS - CNTY CONTRIBUTION  | 23,666.46  | 23,180.66  | 21,742.93  | 26,088.88       | 24,420.93       | -1,667.95    | -6.39%   |
| <a href="#">0001-50-9030-000-11300</a>                   | EMPLOYEE HOSPITALIZATION   | 62,084.27  | 63,155.41  | 52,698.73  | 74,049.60       | 57,683.28       | -16,366.32   | -22.10%  |
| <a href="#">0001-50-9030-000-11701</a>                   | LIFE INSURANCE             | 150.87     | 137.60     | 112.00     | 153.60          | 115.20          | -38.40       | -25.00%  |
| <a href="#">0001-50-9030-000-11702</a>                   | DENTAL INSURANCE           | 1,384.59   | 1,262.91   | 1,027.95   | 1,409.76        | 1,057.32        | -352.44      | -25.00%  |
| <a href="#">0001-50-9030-000-11703</a>                   | LTD INSURANCE              | 1,278.75   | 1,255.52   | 1,060.60   | 1,101.60        | 812.47          | -289.13      | -26.25%  |
| <a href="#">0001-50-9030-000-26000</a>                   | STATIONARY/FORMS/GENERA    | 5,289.93   | 5,081.97   | 6,363.09   | 6,000.00        | 6,000.00        | 0.00         | 0.00%    |
| <a href="#">0001-50-9030-000-40000</a>                   | OFFICIAL PUBL. & LEGALS    | 8,872.06   | 6,893.13   | 6,881.32   | 10,100.00       | 10,100.00       | 0.00         | 0.00%    |
| <a href="#">0001-50-9030-000-40200</a>                   | TYPING, PRINTING & BINDING | 573.01     | 59.00      | 588.67     | 500.00          | 500.00          | 0.00         | 0.00%    |
| <a href="#">0001-50-9030-000-41300</a>                   | EMPLOYEE MILEAGE           | 1,141.33   | 926.23     | 1,226.24   | 1,200.00        | 1,400.00        | 200.00       | 16.67%   |
| <a href="#">0001-50-9030-000-41301</a>                   | TRAVEL EXPENSES            | 1,811.20   | 1,074.78   | 1,004.10   | 1,400.00        | 2,500.00        | 1,100.00     | 78.57%   |
| <a href="#">0001-50-9030-000-41302</a>                   | MEAL EXPENSES              | 165.25     | 95.35      | 106.27     | 300.00          | 450.00          | 150.00       | 50.00%   |
| <a href="#">0001-50-9030-000-41303</a>                   | PARKING                    | 700.00     | 700.00     | 700.00     | 700.00          | 700.00          | 0.00         | 0.00%    |
| <a href="#">0001-50-9030-000-41400</a>                   | TELEPHONE EXPENSE          | 136.73     | 116.21     | 136.27     | 0.00            | 0.00            | 0.00         | 0.00%    |
| <a href="#">0001-50-9030-000-41401</a>                   | CELL PHONE EXPENSE         | 0.00       | 127.29     | 0.00       | 600.00          | 600.00          | 0.00         | 0.00%    |
| <a href="#">0001-50-9030-000-42200</a>                   | SCHOOL OF INSTRUCTION      | 300.00     | 618.12     | 50.00      | 750.00          | 2,000.00        | 1,250.00     | 166.67%  |
| <a href="#">0001-50-9030-000-42202</a>                   | TRAINING                   | 7,503.96   | 4,095.20   | 2,933.69   | 7,000.00        | 7,000.00        | 0.00         | 0.00%    |
| <a href="#">0001-50-9030-000-42601</a>                   | PROFESSIONAL SERVICES      | 15,826.70  | 29,419.23  | 5,740.82   | 12,605.00       | 12,600.00       | -5.00        | -0.04%   |
| <a href="#">0001-50-9030-000-42801</a>                   | MEDICAL FEES               | 25,573.00  | 33,338.50  | 25,700.89  | 18,000.00       | 22,000.00       | 4,000.00     | 22.22%   |
| <a href="#">0001-50-9030-000-44400</a>                   | REPAIR & MAINTENANCE: EQL  | 0.00       | 0.00       | 0.00       | 250.00          | 0.00            | -250.00      | -100.00% |
| <a href="#">0001-50-9030-000-44900</a>                   | MAINTENANCE CONTRACTS      | 2,344.64   | 3,777.45   | 1,818.12   | 1,036.00        | 0.00            | -1,036.00    | -100.00% |
| <a href="#">0001-50-9030-000-48000</a>                   | DUES/MEMBERSHIPS           | 1,325.75   | 459.00     | 514.00     | 1,036.00        | 1,036.00        | 0.00         | 0.00%    |
| <a href="#">0001-50-9030-000-48900</a>                   | MISCELLANEOUS              | 0.00       | 22.84      | 64.97      | 0.00            | 0.00            | 0.00         | 0.00%    |
| <a href="#">0001-50-9030-000-63600</a>                   | MACHINERY & EQUIPMENT: O   | 0.00       | 0.00       | 293.17     | 1,702.00        | 3,505.20        | 1,803.20     | 105.95%  |
| <a href="#">0001-50-9030-000-64600</a>                   | MACHINERY & EQUIPMENT: C   | 0.00       | 0.00       | 0.00       | 0.00            | 610.00          | 610.00       | 0.00%    |
| Total Expense:                                           |                            | 429,196.93 | 442,254.89 | 387,510.48 | 462,545.16      | 432,688.79      | -29,856.37   | -6.45%   |
| Total Function: 9030 - POLICY & ADMINISTRATION/HUMAN R   |                            | 429,196.93 | 442,254.89 | 387,510.48 | 462,545.16      | 432,688.79      | -29,856.37   | -6.45%   |

# BUILDING SERVICES



### **FUNCTIONS/SERVICES:**

Department is responsible and accountable for the efficient and effective operation and maintenance of all County buildings for the benefit of Woodbury County citizens and employees.

# Budget Comparison Report

|                                              |                            |            |            |            | Comparison 1    |                 | Comparison 1 |         |
|----------------------------------------------|----------------------------|------------|------------|------------|-----------------|-----------------|--------------|---------|
|                                              |                            |            |            |            | Budget          |                 | to Parent    |         |
|                                              |                            |            |            |            | Parent Budget   |                 | Budget       | %       |
|                                              |                            |            |            |            | 2024-2025       | 2025-2026       | Increase /   |         |
|                                              |                            |            |            |            | Budget Director | Budget Director | (Decrease)   |         |
| Account Number                               |                            |            |            |            |                 |                 |              |         |
| Function: 9101 - CENTRAL SERVICES/COURTHOUSE |                            |            |            |            |                 |                 |              |         |
| Expense                                      |                            |            |            |            |                 |                 |              |         |
| <a href="#">0001-16-9101-000-10007</a>       | ORGANIZED EMPLOYEES        | 224,155.34 | 236,109.93 | 248,593.41 | 248,166.80      | 246,459.52      | -1,707.28    | -0.69%  |
| <a href="#">0001-16-9101-000-10400</a>       | OVERTIME                   | 2,343.00   | 3,879.66   | 5,038.13   | 4,115.01        | 4,115.00        | -0.01        | 0.00%   |
| <a href="#">0001-16-9101-000-10421</a>       | SHIFT DIFFERENTIAL         | 2,491.14   | 2,422.03   | 4,558.78   | 3,890.87        | 3,890.87        | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-10425</a>       | STANDBY PAY                | 2,181.96   | 2,090.44   | 2,111.20   | 1,930.03        | 1,930.02        | -0.01        | 0.00%   |
| <a href="#">0001-16-9101-000-11000</a>       | FICA - CNTY CONTRIBUTION   | 16,974.01  | 17,965.70  | 19,160.74  | 19,011.61       | 18,822.83       | -188.78      | -0.99%  |
| <a href="#">0001-16-9101-000-11100</a>       | IPERS - CNTY CONTRIBUTION  | 21,822.53  | 23,081.10  | 24,572.42  | 24,364.88       | 24,203.73       | -161.15      | -0.66%  |
| <a href="#">0001-16-9101-000-11300</a>       | EMPLOYEE HOSPITALIZATION   | 57,244.94  | 61,726.08  | 62,788.36  | 62,522.64       | 63,878.64       | 1,356.00     | 2.17%   |
| <a href="#">0001-16-9101-000-11701</a>       | LIFE INSURANCE             | 187.87     | 192.28     | 195.65     | 192.00          | 192.00          | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-11702</a>       | DENTAL INSURANCE           | 1,724.20   | 1,764.78   | 1,795.89   | 1,762.20        | 1,762.20        | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-11703</a>       | LTD INSURANCE              | 1,178.93   | 1,247.15   | 1,290.37   | 1,249.77        | 1,223.47        | -26.30       | -2.10%  |
| <a href="#">0001-16-9101-000-21201</a>       | SALT                       | 0.00       | 0.00       | 500.00     | 200.00          | 250.00          | 50.00        | 25.00%  |
| <a href="#">0001-16-9101-000-21600</a>       | ELECTRICAL SUPPLIES        | 1,494.07   | 623.17     | 87.52      | 1,000.00        | 1,000.00        | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-21801</a>       | PAINT                      | 62.48      | 208.43     | 493.03     | 500.00          | 500.00          | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-23200</a>       | CUSTODIAL SUPPLIES         | 13,346.08  | 18,844.64  | 11,314.78  | 19,022.00       | 19,022.00       | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-29000</a>       | TOOLS, MATERIALS & SUPPLIE | 299.96     | 264.33     | 1,084.10   | 500.00          | 750.00          | 250.00       | 50.00%  |
| <a href="#">0001-16-9101-000-29400</a>       | WEARING/SAFETY APPAREL     | 146.17     | 0.00       | 0.00       | 0.00            | 0.00            | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-41300</a>       | EMPLOYEE MILEAGE           | 83.17      | 17.03      | 6.03       | 100.00          | 100.00          | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-41400</a>       | TELEPHONE EXPENSE          | 824.81     | 1,254.39   | 1,358.62   | 800.00          | 800.00          | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-42601</a>       | PROFESSIONAL SERVICES      | 3,381.97   | 3,996.21   | 14,179.94  | 15,308.00       | 15,582.00       | 274.00       | 1.79%   |
| <a href="#">0001-16-9101-000-43000</a>       | NATURAL & LP GAS           | 71,744.29  | 45,794.62  | 50,691.56  | 71,744.00       | 57,243.28       | -14,500.72   | -20.21% |
| <a href="#">0001-16-9101-000-43100</a>       | ELECTRIC LIGHT & POWER     | 77,010.02  | 73,700.58  | 70,072.15  | 71,382.00       | 77,615.96       | 6,233.96     | 8.73%   |
| <a href="#">0001-16-9101-000-43200</a>       | WATER & SEWER              | 13,963.30  | 16,046.63  | 26,126.31  | 14,447.00       | 15,455.11       | 1,008.11     | 6.98%   |
| <a href="#">0001-16-9101-000-44100</a>       | REPAIRS & MAINTENANCE: BUI | 10,783.89  | 39,969.55  | 38,720.20  | 38,850.00       | 38,850.00       | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-44400</a>       | REPAIR & MAINTENANCE: EQL  | 785.74     | 1,281.61   | 933.00     | 5,000.00        | 5,000.00        | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-44500</a>       | REPAIR & MAINTENANCE: PLU  | 17,436.74  | 5,876.93   | 18,382.18  | 20,000.00       | 20,000.00       | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-44701</a>       | ELECTRICAL REPAIRS         | 0.00       | 1,403.26   | 6,989.17   | 4,000.00        | 4,000.00        | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-44900</a>       | MAINTENANCE CONTRACTS      | 27,068.34  | 27,997.77  | 28,949.73  | 28,837.46       | 29,591.02       | 753.56       | 2.61%   |
| <a href="#">0001-16-9101-000-44901</a>       | CONTRACTUAL SERVICES       | 7,665.00   | 6,810.00   | 5,001.00   | 10,098.00       | 10,098.00       | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-44902</a>       | REPAIR & MAINTENANCE: HV/  | 43,235.90  | 57,853.78  | 21,410.08  | 55,000.00       | 55,000.00       | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-47500</a>       | SANITATION & DISPOSAL SERV | 3,171.39   | 3,675.28   | 3,858.00   | 4,072.00        | 4,491.00        | 419.00       | 10.29%  |
| <a href="#">0001-16-9101-000-48702</a>       | ELEVATOR PERMITS           | 1,365.00   | 1,065.00   | 1,965.00   | 2,280.00        | 2,280.00        | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-48703</a>       | BOILER PERMITS             | 80.00      | 0.00       | 80.00      | 160.00          | 160.00          | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-48704</a>       | FIRE SAFETY PERMITS        | 500.00     | 500.00     | 500.00     | 500.00          | 500.00          | 0.00         | 0.00%   |
| <a href="#">0001-16-9101-000-61000</a>       | BUILDINGS                  | 0.00       | 0.00       | 21,500.89  | 0.00            | 0.00            | 0.00         | 0.00%   |
| <a href="#">1500-16-9101-000-42601</a>       | PROFESSIONAL SERVICES      | 11,650.00  | 11,950.00  | 4,156.00   | 0.00            | 0.00            | 0.00         | 0.00%   |



Budget Comparison Report

| Account Number                         |                                                     | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Parent Budget                | Comparison 1<br>Budget       | Comparison 1<br>to Parent<br>Budget | %        |
|----------------------------------------|-----------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|----------|
|                                        |                                                     |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |          |
| <a href="#">1500-16-9101-000-61000</a> | BUILDINGS                                           | 82,093.56                   | 839.47                      | 194,941.44                  | 2,200,000.00                 | 0.00                         | -2,200,000.00                       | -100.00% |
|                                        | Total Expense:                                      | 718,495.80                  | 670,451.83                  | 893,405.68                  | 2,931,006.27                 | 724,766.65                   | -2,206,239.62                       | -75.27%  |
|                                        | Total Function: 9101 - CENTRAL SERVICES/COURTHOUSE: | 718,495.80                  | 670,451.83                  | 893,405.68                  | 2,931,006.27                 | 724,766.65                   | -2,206,239.62                       | -75.27%  |

# Budget Comparison Report

|  |  |  |  |  |  | Comparison 1    |  | Comparison 1    |  |
|--|--|--|--|--|--|-----------------|--|-----------------|--|
|  |  |  |  |  |  | Budget          |  | to Parent       |  |
|  |  |  |  |  |  | Budget          |  | Budget          |  |
|  |  |  |  |  |  | 2024-2025       |  | 2025-2026       |  |
|  |  |  |  |  |  | Budget Director |  | Budget Director |  |
|  |  |  |  |  |  |                 |  | Increase /      |  |
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Budget Comparison Report

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|  |  |  |  | Budget          | to Parent       |            |   |
|  |  |  |  | Budget          | Budget          |            |   |
|  |  |  |  | 2024-2025       | 2025-2026       |            |   |
|  |  |  |  | Budget Director | Budget Director |            |   |
|  |  |  |  |                 |                 | Increase / | % |
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# Budget Comparison Report

|                                                             |                             |                |                |                | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget |         | % |
|-------------------------------------------------------------|-----------------------------|----------------|----------------|----------------|------------------------------|------------------------------|-------------------------------------|---------|---|
|                                                             |                             | 2022-2023      | 2023-2024      | 2024-2025      | Parent Budget                |                              | Increase /<br>(Decrease)            |         |   |
|                                                             |                             | Total Activity | Total Activity | Total Activity | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director |                                     |         |   |
| Account Number                                              |                             |                |                |                |                              |                              |                                     |         |   |
| Function: 9103 - CENTRAL SERVICES/TROSPER/HOYT BLDG SERVICE |                             |                |                |                |                              |                              |                                     |         |   |
| Expense                                                     |                             |                |                |                |                              |                              |                                     |         |   |
| <a href="#">0001-16-9103-000-10007</a>                      | ORGANIZED EMPLOYEES         | 175,647.35     | 184,246.15     | 185,416.62     | 189,179.34                   | 244,497.13                   | 55,317.79                           | 29.24%  |   |
| <a href="#">0001-16-9103-000-10400</a>                      | OVERTIME                    | 1,653.94       | 1,070.75       | 1,558.24       | 2,682.02                     | 2,682.02                     | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-10421</a>                      | SHIFT DIFFERENTIAL          | 2,450.54       | 2,431.64       | 3,526.07       | 2,917.95                     | 2,917.95                     | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-10425</a>                      | STANDBY PAY                 | 0.00           | 0.00           | 580.89         | 731.90                       | 731.90                       | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-11000</a>                      | FICA - CNTY CONTRIBUTION    | 12,956.01      | 13,540.07      | 13,825.86      | 14,146.18                    | 18,173.09                    | 4,026.91                            | 28.47%  |   |
| <a href="#">0001-16-9103-000-11100</a>                      | IPERS - CNTY CONTRIBUTION   | 16,968.56      | 17,723.46      | 17,938.20      | 18,456.24                    | 23,678.25                    | 5,222.01                            | 28.29%  |   |
| <a href="#">0001-16-9103-000-11300</a>                      | EMPLOYEE HOSPITALIZATION    | 67,843.29      | 73,252.24      | 70,058.69      | 74,697.60                    | 94,192.32                    | 19,494.72                           | 26.10%  |   |
| <a href="#">0001-16-9103-000-11701</a>                      | LIFE INSURANCE              | 149.54         | 153.32         | 143.55         | 153.60                       | 192.00                       | 38.40                               | 25.00%  |   |
| <a href="#">0001-16-9103-000-11702</a>                      | DENTAL INSURANCE            | 1,372.25       | 1,407.18       | 1,317.33       | 1,409.76                     | 1,762.20                     | 352.44                              | 25.00%  |   |
| <a href="#">0001-16-9103-000-11703</a>                      | LTD INSURANCE               | 916.65         | 957.46         | 974.52         | 956.60                       | 1,213.46                     | 256.86                              | 26.85%  |   |
| <a href="#">0001-16-9103-000-21201</a>                      | SALT                        | 0.00           | 1,321.25       | 500.00         | 800.00                       | 800.00                       | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-21600</a>                      | ELECTRICAL SUPPLIES         | 1,635.43       | 0.00           | 738.58         | 1,000.00                     | 1,000.00                     | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-21801</a>                      | PAINT                       | 1,376.61       | 39.74          | 427.91         | 500.00                       | 500.00                       | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-23200</a>                      | CUSTODIAL SUPPLIES          | 12,985.87      | 14,447.01      | 7,703.77       | 19,022.00                    | 19,022.00                    | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-29000</a>                      | TOOLS, MATERIALS & SUPPLIE  | 1,667.44       | 94.69          | 340.03         | 500.00                       | 500.00                       | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-29400</a>                      | WEARING/SAFETY APPAREL      | 568.15         | 0.00           | 0.00           | 0.00                         | 0.00                         | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-41300</a>                      | EMPLOYEE MILEAGE            | 17.12          | 27.87          | 11.39          | 10.00                        | 10.00                        | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-41400</a>                      | TELEPHONE EXPENSE           | 524.46         | 968.08         | 1,213.08       | 533.00                       | 1,000.00                     | 467.00                              | 87.62%  |   |
| <a href="#">0001-16-9103-000-42601</a>                      | PROFESSIONAL SERVICES       | 4,334.61       | 3,283.16       | 7,233.25       | 5,874.00                     | 6,174.00                     | 300.00                              | 5.11%   |   |
| <a href="#">0001-16-9103-000-43000</a>                      | NATURAL & LP GAS            | 31,481.35      | 18,980.28      | 20,289.66      | 31,481.00                    | 23,725.35                    | -7,755.65                           | -24.64% |   |
| <a href="#">0001-16-9103-000-43100</a>                      | ELECTRIC LIGHT & POWER      | 72,192.43      | 71,936.57      | 68,351.36      | 69,757.00                    | 74,226.44                    | 4,469.44                            | 6.41%   |   |
| <a href="#">0001-16-9103-000-43200</a>                      | WATER & SEWER               | 8,809.39       | 10,387.10      | 9,118.58       | 8,516.00                     | 9,886.19                     | 1,370.19                            | 16.09%  |   |
| <a href="#">0001-16-9103-000-44100</a>                      | REPAIRS & MAINTENANCE: BUIL | 37,004.25      | 23,512.31      | 11,921.15      | 10,000.00                    | 10,000.00                    | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-44400</a>                      | REPAIR & MAINTENANCE: EQL   | 1,081.40       | 902.03         | 1,500.00       | 2,000.00                     | 2,000.00                     | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-44500</a>                      | REPAIR & MAINTENANCE: PLU   | 3,120.64       | 2,576.14       | 11,040.97      | 5,000.00                     | 5,000.00                     | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-44701</a>                      | ELECTRICAL REPAIRS          | 0.00           | 120.00         | 0.00           | 2,000.00                     | 2,000.00                     | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-44900</a>                      | MAINTENANCE CONTRACTS       | 19,372.77      | 20,717.60      | 21,166.01      | 21,163.14                    | 21,510.63                    | 347.49                              | 1.64%   |   |
| <a href="#">0001-16-9103-000-44901</a>                      | CONTRACTUAL SERVICES        | 2,049.00       | 2,136.00       | 1,755.00       | 2,933.00                     | 2,933.00                     | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-44902</a>                      | REPAIR & MAINTENANCE: HV/A  | 17,396.80      | 21,390.70      | 43,019.59      | 25,000.00                    | 25,000.00                    | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-47500</a>                      | SANITATION & DISPOSAL SERV  | 3,607.39       | 4,180.59       | 4,913.64       | 4,631.00                     | 5,108.00                     | 477.00                              | 10.30%  |   |
| <a href="#">0001-16-9103-000-48702</a>                      | ELEVATOR PERMITS            | 450.00         | 1,050.00       | 450.00         | 450.00                       | 450.00                       | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-48703</a>                      | BOILER PERMITS              | 40.00          | 0.00           | 40.00          | 80.00                        | 80.00                        | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-48704</a>                      | FIRE SAFETY PERMITS         | 310.00         | 310.00         | 310.00         | 310.00                       | 310.00                       | 0.00                                | 0.00%   |   |
| <a href="#">0001-16-9103-000-48705</a>                      | DNR PERMIT                  | 415.00         | 415.00         | 415.00         | 500.00                       | 500.00                       | 0.00                                | 0.00%   |   |
| <a href="#">1500-16-9103-000-61000</a>                      | BUILDINGS                   | -250.00        | 0.00           | 0.00           | 0.00                         | 0.00                         | 0.00                                | 0.00%   |   |
| Total Expense:                                              |                             | 500,148.24     | 493,578.39     | 507,798.94     | 517,391.33                   | 601,775.93                   | 84,384.60                           | 16.31%  |   |
| Total Function: 9103 - CENTRAL SERVICES/TROSPER/HOYT BL     |                             | 500,148.24     | 493,578.39     | 507,798.94     | 517,391.33                   | 601,775.93                   | 84,384.60                           | 16.31%  |   |

Budget Comparison Report

|                                                                   |                |                | Comparison 1   |                 | Comparison 1    |            | %          |
|-------------------------------------------------------------------|----------------|----------------|----------------|-----------------|-----------------|------------|------------|
|                                                                   |                |                | Parent Budget  | Budget          | to Parent       | Budget     |            |
|                                                                   |                |                | 2024-2025      | 2025-2026       | Increase /      | (Decrease) |            |
| Account Number                                                    | 2022-2023      | 2023-2024      | 2024-2025      | 2024-2025       | 2025-2026       | Increase / | (Decrease) |
| Function: 9104 - CENTRAL SERVICES/ANTHON COURTHOUSE               | Total Activity | Total Activity | Total Activity | Budget Director | Budget Director | (Decrease) |            |
| Expense                                                           |                |                |                |                 |                 |            |            |
| <a href="#">0001-16-9104-000-44100</a> REPAIRS & MAINTENACE: BUIL | 0.00           | 1,064.12       | 182.42         | 2,500.00        | 2,500.00        | 0.00       | 0.00%      |
| <a href="#">1500-16-9104-000-61000</a> BUILDINGS                  | 0.00           | 0.00           | 0.00           | 0.00            | 0.00            | 0.00       | 0.00%      |
| Total Expense:                                                    | 0.00           | 1,064.12       | 182.42         | 2,500.00        | 2,500.00        | 0.00       | 0.00%      |
| Total Function: 9104 - CENTRAL SERVICES/ANTHON COURTH             | 0.00           | 1,064.12       | 182.42         | 2,500.00        | 2,500.00        | 0.00       | 0.00%      |



# Budget Comparison Report

|                                                                   |                             |                   |                  |                  | Comparison 1     | Comparison 1     |                |               |
|-------------------------------------------------------------------|-----------------------------|-------------------|------------------|------------------|------------------|------------------|----------------|---------------|
|                                                                   |                             |                   |                  |                  | Parent Budget    | Budget           | to Parent      | %             |
|                                                                   |                             | 2022-2023         | 2023-2024        | 2024-2025        | 2024-2025        | 2025-2026        | Increase /     |               |
|                                                                   |                             | Total Activity    | Total Activity   | Total Activity   | Budget Director  | Budget Director  | (Decrease)     |               |
| <b>Account Number</b>                                             |                             |                   |                  |                  |                  |                  |                |               |
| <b>Function: 9105 - CENTRAL SERVICES/PRAIRIE HILL FACILITY</b>    |                             |                   |                  |                  |                  |                  |                |               |
| <b>Expense</b>                                                    |                             |                   |                  |                  |                  |                  |                |               |
| <a href="#">0001-16-9105-000-20200</a>                            | CHEMICALS & GASES-HERBICII  | 133.63            | 0.00             | 0.00             | 200.00           | 200.00           | 0.00           | 0.00%         |
| <a href="#">0001-16-9105-000-21600</a>                            | ELECTRICAL SUPPLIES         | 0.00              | 44.56            | 0.00             | 150.00           | 150.00           | 0.00           | 0.00%         |
| <a href="#">0001-16-9105-000-23200</a>                            | CUSTODIAL SUPPLIES          | 391.56            | 426.97           | 194.19           | 705.00           | 705.00           | 0.00           | 0.00%         |
| <a href="#">0001-16-9105-000-42601</a>                            | PROFESSIONAL SERVICES       | 3,478.00          | 5,306.75         | 1,108.89         | 4,415.00         | 1,400.00         | -3,015.00      | -68.29%       |
| <a href="#">0001-16-9105-000-43000</a>                            | NATURAL & LP GAS            | 0.00              | 0.00             | 287.44           | 0.00             | 0.00             | 0.00           | 0.00%         |
| <a href="#">0001-16-9105-000-43100</a>                            | ELECTRIC LIGHT & POWER      | 4,238.01          | 3,568.97         | 2,928.64         | 3,965.00         | 4,020.59         | 55.59          | 1.40%         |
| <a href="#">0001-16-9105-000-44100</a>                            | REPAIRS & MAINTENANCE: BUIL | 1,569.74          | 359.27           | 464.87           | 2,500.00         | 2,500.00         | 0.00           | 0.00%         |
| <a href="#">0001-16-9105-000-44400</a>                            | REPAIR & MAINTENANCE: EQL   | 0.00              | 289.90           | 0.00             | 0.00             | 0.00             | 0.00           | 0.00%         |
| <a href="#">0001-16-9105-000-44500</a>                            | REPAIR & MAINTENANCE: PLU   | 817.03            | 524.71           | 116.86           | 2,500.00         | 2,500.00         | 0.00           | 0.00%         |
| <a href="#">0001-16-9105-000-44901</a>                            | CONTRACTUAL SERVICES        | 0.00              | 0.00             | 2,150.00         | 0.00             | 1,750.00         | 1,750.00       | 0.00%         |
| <a href="#">0001-16-9105-000-44902</a>                            | REPAIR & MAINTENANCE: HV/   | 0.00              | 0.00             | 600.00           | 1,000.00         | 1,000.00         | 0.00           | 0.00%         |
| <a href="#">0001-16-9105-000-47500</a>                            | SANITATION & DISPOSAL SERV  | 2,552.73          | 2,871.38         | 3,457.05         | 3,181.00         | 3,508.00         | 327.00         | 10.28%        |
| <a href="#">1500-01-9105-000-61050</a>                            | Demolition                  | 275,500.50        | 0.00             | 0.00             | 0.00             | 0.00             | 0.00           | 0.00%         |
| <a href="#">1500-01-9105-000-61051</a>                            | Demo:HAZMAT Inspection/Te   | 18,770.00         | 0.00             | 0.00             | 0.00             | 0.00             | 0.00           | 0.00%         |
| <b>Total Expense:</b>                                             |                             | <b>307,451.20</b> | <b>13,392.51</b> | <b>11,307.94</b> | <b>18,616.00</b> | <b>17,733.59</b> | <b>-882.41</b> | <b>-4.74%</b> |
| <b>Total Function: 9105 - CENTRAL SERVICES/PRAIRIE HILL FACIL</b> |                             | <b>307,451.20</b> | <b>13,392.51</b> | <b>11,307.94</b> | <b>18,616.00</b> | <b>17,733.59</b> | <b>-882.41</b> | <b>-4.74%</b> |

# Budget Comparison Report

|                                                           |                           |           |           |           | Comparison 1    | Comparison 1    |                  |         |
|-----------------------------------------------------------|---------------------------|-----------|-----------|-----------|-----------------|-----------------|------------------|---------|
|                                                           |                           |           |           |           | Parent Budget   | Budget          | to Parent Budget | %       |
|                                                           |                           |           |           |           | 2024-2025       | 2025-2026       | Increase /       |         |
|                                                           |                           |           |           |           | Budget Director | Budget Director | (Decrease)       |         |
| Account Number                                            |                           |           |           |           |                 |                 |                  |         |
| Function: 9106 - CENTRAL SERVICES/DISTRICT HEALTH BLDG.   |                           |           |           |           |                 |                 |                  |         |
| Expense                                                   |                           |           |           |           |                 |                 |                  |         |
| <a href="#">0001-16-9106-000-44902</a>                    | REPAIR & MAINTENANCE: HV/ | 9,151.00  | 29,390.53 | 28,124.32 | 10,000.00       | 20,000.00       | 10,000.00        | 100.00% |
| <a href="#">1500-16-9106-000-61000</a>                    | BUILDINGS                 | 37,117.50 | 37,117.50 | 27,245.00 | 0.00            | 0.00            | 0.00             | 0.00%   |
| Total Expense:                                            |                           | 46,268.50 | 66,508.03 | 55,369.32 | 10,000.00       | 20,000.00       | 10,000.00        | 100.00% |
| Total Function: 9106 - CENTRAL SERVICES/DISTRICT HEALTH B |                           | 46,268.50 | 66,508.03 | 55,369.32 | 10,000.00       | 20,000.00       | 10,000.00        | 100.00% |

# Budget Comparison Report

|                                                            |                             |                |                |                | Comparison 1    |                 | Comparison 1 | %      |
|------------------------------------------------------------|-----------------------------|----------------|----------------|----------------|-----------------|-----------------|--------------|--------|
|                                                            |                             |                |                |                | Budget          |                 | to Parent    |        |
|                                                            |                             |                |                |                | Parent Budget   |                 | Budget       |        |
|                                                            |                             | 2022-2023      | 2023-2024      | 2024-2025      | 2024-2025       | 2025-2026       | Increase /   |        |
|                                                            |                             | Total Activity | Total Activity | Total Activity | Budget Director | Budget Director | (Decrease)   |        |
| <b>Account Number</b>                                      |                             |                |                |                |                 |                 |              |        |
| <b>Function: 9108 - CENTRAL SERVICES/BUILDING SERVICES</b> |                             |                |                |                |                 |                 |              |        |
| <b>Expense</b>                                             |                             |                |                |                |                 |                 |              |        |
| <a href="#">0001-16-9108-000-10002</a>                     | DEPARTMENT HEADS            | 108,253.92     | 114,102.27     | 121,485.17     | 115,242.64      | 128,749.94      | 13,507.30    | 11.72% |
| <a href="#">0001-16-9108-000-10004</a>                     | SUPERVISORY                 | 158,485.14     | 163,813.26     | 170,011.68     | 169,434.65      | 174,517.77      | 5,083.12     | 3.00%  |
| <a href="#">0001-16-9108-000-10007</a>                     | ORGANIZED EMPLOYEES         | 88,433.00      | 91,810.41      | 127,039.13     | 93,160.76       | 95,956.00       | 2,795.24     | 3.00%  |
| <a href="#">0001-16-9108-000-10100</a>                     | WAGE PLAN EMP. PART TIME    | 12,474.95      | 12,993.84      | 12,998.46      | 13,355.58       | 13,355.58       | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-10400</a>                     | OVERTIME                    | 102.58         | 41.36          | 1,598.98       | 499.98          | 499.98          | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-10421</a>                     | SHIFT DIFFERENTIAL          | 830.78         | 805.13         | 1,437.80       | 975.06          | 975.06          | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-11000</a>                     | FICA - CNTY CONTRIBUTION    | 27,324.42      | 28,408.70      | 32,206.55      | 29,049.63       | 30,637.50       | 1,587.87     | 5.47%  |
| <a href="#">0001-16-9108-000-11100</a>                     | IPERS - CNTY CONTRIBUTION   | 34,862.22      | 36,274.04      | 41,089.77      | 37,067.93       | 39,086.74       | 2,018.81     | 5.45%  |
| <a href="#">0001-16-9108-000-11300</a>                     | EMPLOYEE HOSPITALIZATION    | 75,682.42      | 80,274.37      | 93,195.63      | 80,760.72       | 83,426.40       | 2,665.68     | 3.30%  |
| <a href="#">0001-16-9108-000-11701</a>                     | LIFE INSURANCE              | 190.18         | 192.00         | 217.60         | 192.00          | 192.00          | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-11702</a>                     | DENTAL INSURANCE            | 1,745.42       | 1,762.20       | 1,997.16       | 1,762.20        | 1,762.20        | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-11703</a>                     | LTD INSURANCE               | 1,819.92       | 1,893.53       | 2,094.07       | 1,301.32        | 1,315.58        | 14.26        | 1.10%  |
| <a href="#">0001-16-9108-000-20200</a>                     | CHEMICALS & GASES-HERBICII  | 69.97          | 107.92         | 59.98          | 150.00          | 150.00          | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-21600</a>                     | ELECTRICAL SUPPLIES         | 0.00           | 0.00           | 332.68         | 500.00          | 500.00          | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-21801</a>                     | PAINT                       | 17.98          | 0.00           | 0.00           | 500.00          | 500.00          | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-23200</a>                     | CUSTODIAL SUPPLIES          | 1,032.82       | 428.70         | 364.67         | 705.00          | 705.00          | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-25000</a>                     | GAS & OIL                   | 3,495.80       | 4,464.08       | 3,752.54       | 3,906.00        | 4,500.00        | 594.00       | 15.21% |
| <a href="#">0001-16-9108-000-26000</a>                     | STATIONARY/FORMS/GENERA     | 3,374.96       | 4,587.02       | 4,087.96       | 3,500.00        | 3,500.00        | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-29000</a>                     | TOOLS, MATERIALS & SUPPLIE  | 7,589.65       | 5,281.72       | 3,947.28       | 3,000.00        | 3,500.00        | 500.00       | 16.67% |
| <a href="#">0001-16-9108-000-29400</a>                     | WEARING/SAFETY APPAREL      | 2,466.21       | 6,900.11       | 5,820.54       | 5,000.00        | 5,000.00        | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-41301</a>                     | TRAVEL EXPENSES             | 702.00         | 0.00           | 0.00           | 5,000.00        | 5,000.00        | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-41302</a>                     | MEAL EXPENSES               | 122.73         | 796.00         | 1,117.75       | 250.00          | 250.00          | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-41400</a>                     | TELEPHONE EXPENSE           | 264.03         | 264.21         | 30.59          | 300.00          | 300.00          | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-41401</a>                     | CELL PHONE EXPENSE          | 6,301.84       | 6,105.13       | 9,340.25       | 8,000.00        | 8,000.00        | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-42200</a>                     | SCHOOL OF INSTRUCTION       | 2,577.07       | 185.00         | 305.00         | 2,500.00        | 2,500.00        | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-42601</a>                     | PROFESSIONAL SERVICES       | 718.52         | 943.37         | 846.30         | 757.00          | 934.00          | 177.00       | 23.38% |
| <a href="#">0001-16-9108-000-43000</a>                     | NATURAL & LP GAS            | 2,307.90       | 1,737.18       | 1,748.58       | 2,308.00        | 2,171.48        | -136.52      | -5.92% |
| <a href="#">0001-16-9108-000-43100</a>                     | ELECTRIC LIGHT & POWER      | 4,142.09       | 3,655.69       | 3,721.26       | 4,004.00        | 4,015.86        | 11.86        | 0.30%  |
| <a href="#">0001-16-9108-000-43200</a>                     | WATER & SEWER               | 605.30         | 668.29         | 595.60         | 661.00          | 655.90          | -5.10        | -0.77% |
| <a href="#">0001-16-9108-000-44000</a>                     | REPAIR & MAINTENANCE: VEH   | 1,065.68       | 4,700.76       | 5,797.84       | 3,000.00        | 3,000.00        | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-44100</a>                     | REPAIRS & MAINTENANCE: BUIL | 477.99         | 408.61         | 419.73         | 1,500.00        | 1,500.00        | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-44400</a>                     | REPAIR & MAINTENANCE: EQL   | 2,524.81       | 687.65         | 779.59         | 5,000.00        | 5,000.00        | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-44500</a>                     | REPAIR & MAINTENANCE: PLU   | 17.90          | 169.47         | 90.57          | 250.00          | 250.00          | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-44900</a>                     | MAINTENANCE CONTRACTS       | 419.35         | 576.77         | 691.62         | 500.00          | 700.00          | 200.00       | 40.00% |
| <a href="#">0001-16-9108-000-44901</a>                     | CONTRACTUAL SERVICES        | 0.00           | 0.00           | 0.00           | 100.00          | 100.00          | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-44902</a>                     | REPAIR & MAINTENANCE: HV/   | 1,276.43       | 240.00         | 16,145.50      | 2,000.00        | 2,000.00        | 0.00         | 0.00%  |
| <a href="#">0001-16-9108-000-47500</a>                     | SANITATION & DISPOSAL SERV  | 0.00           | 131.76         | 0.00           | 0.00            | 0.00            | 0.00         | 0.00%  |

Budget Comparison Report

|                                                          |                              |            |            | Comparison 1    |                 | Comparison 1     |           |       |
|----------------------------------------------------------|------------------------------|------------|------------|-----------------|-----------------|------------------|-----------|-------|
|                                                          |                              |            |            | Budget          |                 | to Parent Budget |           |       |
|                                                          |                              |            |            | Parent Budget   |                 |                  | %         |       |
|                                                          |                              |            |            | 2024-2025       | 2025-2026       | Increase /       |           |       |
|                                                          |                              |            |            | Budget Director | Budget Director | (Decrease)       |           |       |
| Account Number                                           |                              |            |            |                 |                 |                  |           |       |
| <a href="#">0001-16-9108-000-48704</a>                   | FIRE SAFETY PERMITS          | 70.00      | 70.00      | 70.00           | 70.00           | 70.00            | 0.00      | 0.00% |
| <a href="#">0001-16-9108-000-63100</a>                   | Constuction & Maintenance Ec | 25,720.00  | 0.00       | 0.00            | 0.00            | 0.00             | 0.00      | 0.00% |
| <a href="#">0001-16-9108-000-63500</a>                   | MACHINERY & EQUIPMENT: M     | 0.00       | 50,000.00  | 0.00            | 0.00            | 0.00             | 0.00      | 0.00% |
| <a href="#">0001-16-9108-000-63600</a>                   | MACHINERY & EQUIPMENT: O     | 0.00       | 0.00       | 2,769.05        | 0.00            | 0.00             | 0.00      | 0.00% |
| Total Expense:                                           |                              | 577,565.98 | 625,480.55 | 668,206.88      | 596,263.47      | 625,276.99       | 29,013.52 | 4.87% |
| Total Function: 9108 - CENTRAL SERVICES/BUILDING SERVICE |                              | 577,565.98 | 625,480.55 | 668,206.88      | 596,263.47      | 625,276.99       | 29,013.52 | 4.87% |



Budget Comparison Report

|                                                            |                            |           |           |           | Comparison 1    | Comparison 1    |            |         |
|------------------------------------------------------------|----------------------------|-----------|-----------|-----------|-----------------|-----------------|------------|---------|
|                                                            |                            |           |           |           | Parent Budget   | Budget          | to Parent  | %       |
|                                                            |                            |           |           |           | 2024-2025       | 2025-2026       | Budget     |         |
|                                                            |                            |           |           |           | Budget Director | Budget Director | Increase / |         |
|                                                            |                            |           |           |           |                 |                 | (Decrease) |         |
| Account Number                                             |                            |           |           |           |                 |                 |            |         |
| Function: 9109 - CENTRAL SERVICES/TRI-VIEW FACILITY        |                            |           |           |           |                 |                 |            |         |
| Expense                                                    |                            |           |           |           |                 |                 |            |         |
| <a href="#">0001-16-9109-000-23200</a>                     | CUSTODIAL SUPPLIES         | 379.30    | 437.80    | 191.65    | 705.00          | 705.00          | 0.00       | 0.00%   |
| <a href="#">0001-16-9109-000-42601</a>                     | PROFESSIONAL SERVICES      | 3,416.05  | 3,834.90  | 45.00     | 3,159.00        | 286.00          | -2,873.00  | -90.95% |
| <a href="#">0001-16-9109-000-43100</a>                     | ELECTRIC LIGHT & POWER     | 3,153.94  | 2,096.79  | 3,613.38  | 3,268.00        | 2,704.13        | -563.87    | -17.25% |
| <a href="#">0001-16-9109-000-43200</a>                     | WATER & SEWER              | 184.14    | 145.85    | 190.52    | 192.00          | 169.94          | -22.06     | -11.49% |
| <a href="#">0001-16-9109-000-44100</a>                     | REPAIRS & MAINTENACE: BUIL | 3,052.14  | 9,405.62  | 2,163.74  | 3,535.00        | 3,535.00        | 0.00       | 0.00%   |
| <a href="#">0001-16-9109-000-44901</a>                     | CONTRACTUAL SERVICES       | 0.00      | 0.00      | 1,926.00  | 0.00            | 1,750.00        | 1,750.00   | 0.00%   |
| <a href="#">0001-16-9109-000-47500</a>                     | SANITATION & DISPOSAL SERV | 448.45    | 531.48    | 780.45    | 450.00          | 550.00          | 100.00     | 22.22%  |
| <a href="#">0001-16-9109-000-48704</a>                     | FIRE SAFETY PERMITS        | 20.00     | 20.00     | 20.00     | 20.00           | 20.00           | 0.00       | 0.00%   |
| <a href="#">1500-16-9109-000-61000</a>                     | BUILDINGS                  | 0.00      | 742.00    | 29,258.00 | 0.00            | 0.00            | 0.00       | 0.00%   |
| Total Expense:                                             |                            | 10,654.02 | 17,214.44 | 38,188.74 | 11,329.00       | 9,720.07        | -1,608.93  | -14.20% |
| Total Function: 9109 - CENTRAL SERVICES/TRI-VIEW FACILITY: |                            | 10,654.02 | 17,214.44 | 38,188.74 | 11,329.00       | 9,720.07        | -1,608.93  | -14.20% |



# Budget Comparison Report

| Account Number                                                   | Expense                     | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget |           | % |
|------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|-----------|---|
|                                                                  |                             |                             |                             |                             | Parent Budget                |                              |                                     |           |   |
|                                                                  |                             |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |           |   |
| Function: 9113 - CENTRAL SERVICES/WOODBURY COUNTY JUSTICE CENTER |                             |                             |                             |                             |                              |                              |                                     |           |   |
| 0001-16-9113-000-10007                                           | ORGANIZED EMPLOYEES         | 0.00                        | 60,616.22                   | 157,217.93                  | 121,887.98                   | 281,969.72                   | 160,081.74                          | 131.34%   |   |
| 0001-16-9113-000-10400                                           | OVERTIME                    | 0.00                        | 352.55                      | 1,524.94                    | 3,420.07                     | 3,420.00                     | -0.07                               | 0.00%     |   |
| 0001-16-9113-000-10421                                           | SHIFT DIFFERENTIAL          | 0.00                        | 816.05                      | 2,491.80                    | 1,994.04                     | 1,994.00                     | -0.04                               | 0.00%     |   |
| 0001-16-9113-000-10425                                           | STANDBY PAY                 | 0.00                        | 268.40                      | 744.32                      | 1,774.98                     | 1,775.00                     | 0.02                                | 0.00%     |   |
| 0001-16-9113-000-11000                                           | FICA - CNTY CONTRIBUTION    | 0.00                        | 4,689.55                    | 12,167.62                   | 9,685.82                     | 21,597.28                    | 11,911.46                           | 122.98%   |   |
| 0001-16-9113-000-11100                                           | IPERS - CNTY CONTRIBUTION   | 0.00                        | 5,770.98                    | 15,143.33                   | 12,184.85                    | 27,296.59                    | 15,111.74                           | 124.02%   |   |
| 0001-16-9113-000-11300                                           | EMPLOYEE HOSPITALIZATION    | 0.00                        | 1,501.90                    | 17,999.19                   | 26,038.08                    | 54,499.20                    | 28,461.12                           | 109.31%   |   |
| 0001-16-9113-000-11701                                           | LIFE INSURANCE              | 0.00                        | 44.80                       | 128.00                      | 115.20                       | 230.40                       | 115.20                              | 100.00%   |   |
| 0001-16-9113-000-11702                                           | DENTAL INSURANCE            | 0.00                        | 234.96                      | 822.36                      | 704.88                       | 1,762.20                     | 1,057.32                            | 150.00%   |   |
| 0001-16-9113-000-11703                                           | LTD INSURANCE               | 0.00                        | 249.83                      | 747.33                      | 621.63                       | 1,421.31                     | 799.68                              | 128.64%   |   |
| 0001-16-9113-000-21201                                           | SALT                        | 0.00                        | 0.00                        | 500.00                      | 2,000.00                     | 2,000.00                     | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-21600                                           | ELECTRICAL SUPPLIES         | 0.00                        | 0.00                        | 386.87                      | 4,800.00                     | 4,800.00                     | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-21801                                           | PAINT                       | 0.00                        | 82.80                       | 204.59                      | 9,000.00                     | 9,000.00                     | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-23200                                           | CUSTODIAL SUPPLIES          | 0.00                        | 9,836.81                    | 58,430.19                   | 64,400.00                    | 64,400.00                    | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-29000                                           | TOOLS, MATERIALS & SUPPLIE  | 0.00                        | 9,574.67                    | 11,839.70                   | 11,275.00                    | 11,275.00                    | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-29400                                           | WEARING/SAFETY APPAREL      | 0.00                        | 0.00                        | 934.19                      | 1,000.00                     | 1,000.00                     | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-41300                                           | EMPLOYEE MILEAGE            | 0.00                        | 0.00                        | 130.34                      | 250.00                       | 250.00                       | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-41400                                           | TELEPHONE EXPENSE           | 0.00                        | 1,640.80                    | 2,904.74                    | 0.00                         | 1,500.00                     | 1,500.00                            | 0.00%     |   |
| 0001-16-9113-000-42601                                           | PROFESSIONAL SERVICES       | 0.00                        | 340.85                      | 16,286.19                   | 63,000.00                    | 14,868.00                    | -48,132.00                          | -76.40%   |   |
| 0001-16-9113-000-43000                                           | NATURAL & LP GAS            | 0.00                        | 0.00                        | 75,455.33                   | 102,019.00                   | 102,019.00                   | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-43100                                           | ELECTRIC LIGHT & POWER      | 0.00                        | 0.00                        | 92,368.95                   | 330,715.00                   | 330,715.00                   | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-43200                                           | WATER & SEWER               | 0.00                        | 0.00                        | 45,858.21                   | 49,886.00                    | 49,886.00                    | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-44000                                           | REPAIR & MAINTENANCE: VEH   | 0.00                        | 0.00                        | 3,626.97                    | 1,000.00                     | 1,000.00                     | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-44100                                           | REPAIRS & MAINTENANCE: BUIL | 0.00                        | 8,960.68                    | 57,490.52                   | 53,900.00                    | 53,900.00                    | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-44400                                           | REPAIR & MAINTENANCE: EQL   | 0.00                        | 1,167.85                    | 16,215.67                   | 31,300.00                    | 31,300.00                    | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-44500                                           | REPAIR & MAINTENANCE: PLU   | 0.00                        | 0.00                        | 8,430.10                    | 3,600.00                     | 3,600.00                     | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-44701                                           | ELECTRICAL REPAIRS          | 0.00                        | 0.00                        | 7,915.50                    | 4,800.00                     | 4,800.00                     | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-44900                                           | MAINTENANCE CONTRACTS       | 0.00                        | 0.00                        | 46,977.26                   | 40,850.00                    | 55,125.00                    | 14,275.00                           | 34.94%    |   |
| 0001-16-9113-000-44901                                           | CONTRACTUAL SERVICES        | 0.00                        | 0.00                        | 47,360.00                   | 3,600.00                     | 45,000.00                    | 41,400.00                           | 1,150.00% |   |
| 0001-16-9113-000-44902                                           | REPAIR & MAINTENANCE: HVAC  | 0.00                        | 0.00                        | 8,210.34                    | 60,000.00                    | 60,000.00                    | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-47500                                           | SANITATION & DISPOSAL SERV  | 0.00                        | 0.00                        | 10,358.39                   | 36,000.00                    | 36,000.00                    | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-48702                                           | ELEVATOR PERMITS            | 0.00                        | 0.00                        | 2,850.00                    | 2,500.00                     | 2,500.00                     | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-48703                                           | BOILER PERMITS              | 0.00                        | 0.00                        | 0.00                        | 1,000.00                     | 1,000.00                     | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-48704                                           | FIRE SAFETY PERMITS         | 0.00                        | 0.00                        | 0.00                        | 750.00                       | 750.00                       | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-61000                                           | BUILDINGS                   | 0.00                        | 0.00                        | 660.00                      | 0.00                         | 0.00                         | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-63500                                           | MACHINERY & EQUIPMENT: M    | 0.00                        | 121,554.38                  | 15,662.84                   | 0.00                         | 0.00                         | 0.00                                | 0.00%     |   |
| 0001-16-9113-000-63801                                           | MACHINERY & EQUIPMENT: SI   | 0.00                        | 0.00                        | 0.00                        | 5,800.00                     | 0.00                         | -5,800.00                           | -100.00%  |   |

Budget Comparison Report

|                                                       |                          |      |            | Comparison 1    |                 | Comparison 1     |                    |
|-------------------------------------------------------|--------------------------|------|------------|-----------------|-----------------|------------------|--------------------|
|                                                       |                          |      |            | Parent Budget   | Budget          | to Parent Budget | %                  |
|                                                       |                          |      |            | 2024-2025       | 2025-2026       | Increase /       |                    |
|                                                       |                          |      |            | Budget Director | Budget Director | (Decrease)       |                    |
| Account Number                                        |                          |      |            |                 |                 |                  |                    |
| 0001-16-9113-000-64600                                | MACHINERY & EQUIPMENT: C | 0.00 | 0.00       | 0.00            | 6,550.00        | 0.00             | -6,550.00 -100.00% |
| Total Expense:                                        |                          | 0.00 | 227,704.08 | 740,043.71      | 1,068,422.53    | 1,282,653.70     | 214,231.17 20.05%  |
| Total Function: 9113 - CENTRAL SERVICES/WOODBURY COUN |                          | 0.00 | 227,704.08 | 740,043.71      | 1,068,422.53    | 1,282,653.70     | 214,231.17 20.05%  |

WCICC

Budget Comparison Report

|                                                        |                 |            |            | Comparison 1    | Comparison 1    |            |                 |
|--------------------------------------------------------|-----------------|------------|------------|-----------------|-----------------|------------|-----------------|
|                                                        |                 |            |            | Parent Budget   | Budget          | to Parent  | %               |
|                                                        |                 |            |            | 2024-2025       | 2025-2026       | Budget     |                 |
|                                                        |                 |            |            | Budget Director | Budget Director | Increase / |                 |
|                                                        |                 |            |            |                 |                 | (Decrease) |                 |
| Account Number                                         |                 |            |            |                 |                 |            |                 |
| Function: 1040 - CENTRAL SERVICES/WCICC COMMUNICATIONS |                 |            |            |                 |                 |            |                 |
| Expense                                                |                 |            |            |                 |                 |            |                 |
| 0001-01-1040-000-48100                                 | TAX ALLOCATIONS | 676,269.75 | 656,916.00 | 676,320.96      | 676,321.00      | 705,921.00 | 29,600.00 4.38% |
| Total Expense:                                         |                 | 676,269.75 | 656,916.00 | 676,320.96      | 676,321.00      | 705,921.00 | 29,600.00 4.38% |
| Total Function: 1040 - CENTRAL SERVICES/WCICC COMMUNI  |                 | 676,269.75 | 656,916.00 | 676,320.96      | 676,321.00      | 705,921.00 | 29,600.00 4.38% |

# Budget Comparison Report

|  |  |  |  |  | Comparison 1    |  | Comparison 1    |  |
|--|--|--|--|--|-----------------|--|-----------------|--|
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|  |  |  |  |  | Budget          |  | Budget          |  |
|  |  |  |  |  | Parent Budget   |  | Increase /      |  |
|  |  |  |  |  | 2024-2025       |  | 2025-2026       |  |
|  |  |  |  |  | Budget Director |  | Budget Director |  |
|  |  |  |  |  |                 |  | Increase /      |  |
|  |  |  |  |  |                 |  | (Decrease)      |  |
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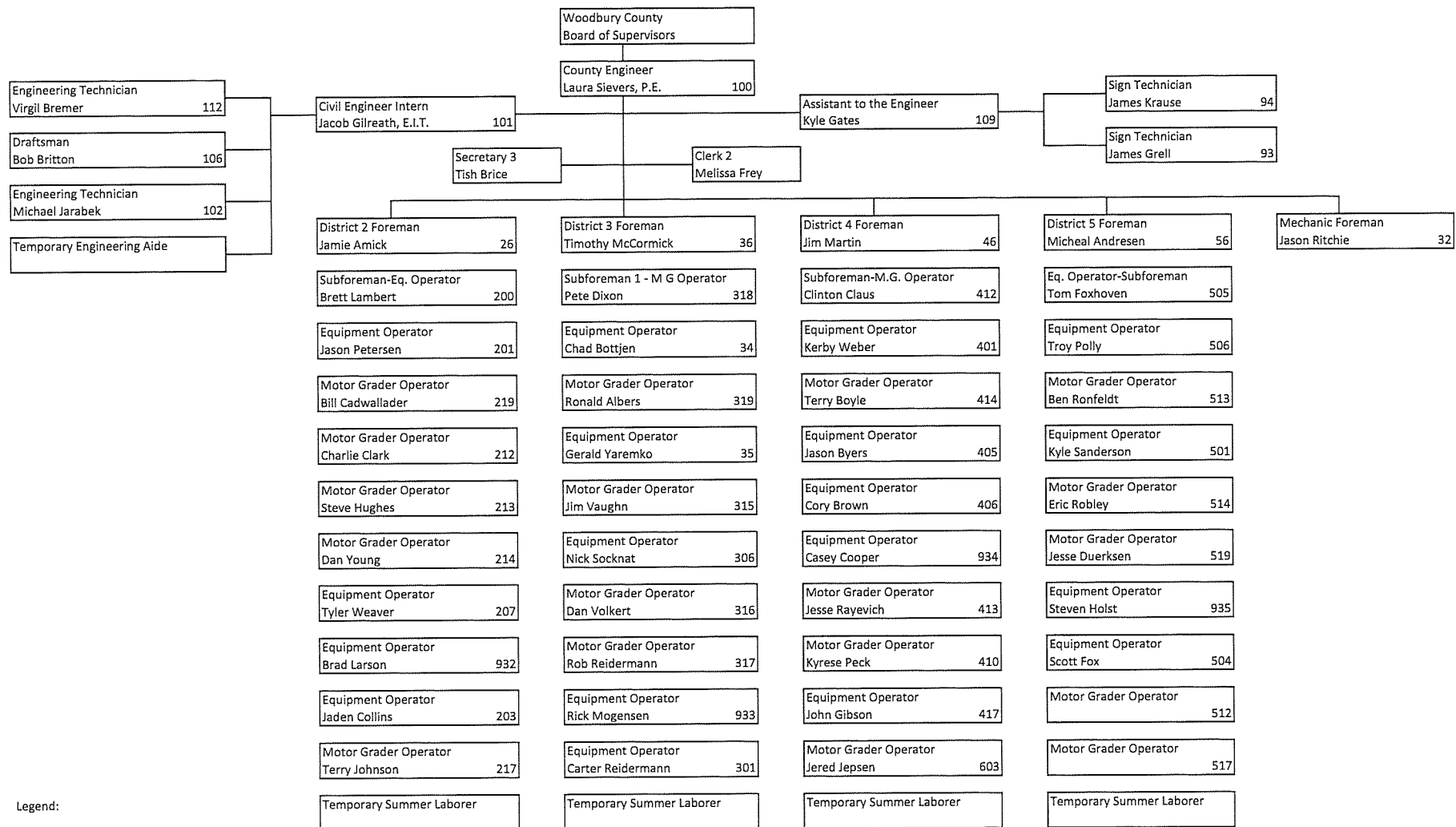


# MENTAL HEALTH SERVICES

# Budget Comparison Report

|                                                                  |                             |                             |                             |                             | Comparison 1<br>Budget                        |                              | Comparison 1<br>to Parent<br>Budget | %               |
|------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------------|------------------------------|-------------------------------------|-----------------|
|                                                                  |                             | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Parent Budget<br>2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |                 |
| <b>Account Number</b>                                            |                             |                             |                             |                             |                                               |                              |                                     |                 |
| <b>Function: 9040 - Reimbursable MHDS Direct Expenses</b>        |                             |                             |                             |                             |                                               |                              |                                     |                 |
| <b>Revenue</b>                                                   |                             |                             |                             |                             |                                               |                              |                                     |                 |
| <a href="#">0001-2-60-9040-25450</a>                             | MHDS Fiscal Agent to MHDS R | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 205,345.39                   | 205,345.39                          | 0.00%           |
| <a href="#">0006-2-60-9040-25450</a>                             | MHDS Fiscal Agent to MHDS R | 302,708.00                  | 297,856.00                  | 229,401.00                  | 304,747.00                                    | 0.00                         | -304,747.00                         | -100.00%        |
| <a href="#">0006-4-60-9040-84900</a>                             | MISCELLANEOUS               | 64.93                       | 8.89                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <b>Total Revenue:</b>                                            |                             | <b>302,772.93</b>           | <b>297,864.89</b>           | <b>229,401.00</b>           | <b>304,747.00</b>                             | <b>205,345.39</b>            | <b>-99,401.61</b>                   | <b>-32.62%</b>  |
| <b>Expense</b>                                                   |                             |                             |                             |                             |                                               |                              |                                     |                 |
| <a href="#">0001-60-9040-000-10003</a>                           | WAGE PLAN EMPLOYEES         | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 136,993.46                   | 136,993.46                          | 0.00%           |
| <a href="#">0001-60-9040-000-11000</a>                           | FICA - CNTY CONTRIBUTION    | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 10,053.75                    | 10,053.75                           | 0.00%           |
| <a href="#">0001-60-9040-000-11100</a>                           | IPERS - CNTY CONTRIBUTION   | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 12,932.18                    | 12,932.18                           | 0.00%           |
| <a href="#">0001-60-9040-000-11300</a>                           | EMPLOYEE HOSPITALIZATION    | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 38,735.52                    | 38,735.52                           | 0.00%           |
| <a href="#">0001-60-9040-000-11701</a>                           | LIFE INSURANCE              | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 76.80                        | 76.80                               | 0.00%           |
| <a href="#">0001-60-9040-000-11702</a>                           | DENTAL INSURANCE            | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 704.88                       | 704.88                              | 0.00%           |
| <a href="#">0001-60-9040-000-11703</a>                           | LTD INSURANCE               | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 550.80                       | 550.80                              | 0.00%           |
| <a href="#">0001-60-9040-000-41200</a>                           | ADMIN: OFFICE- POSTAGE      | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 560.00                       | 560.00                              | 0.00%           |
| <a href="#">0001-60-9040-000-41300</a>                           | EMPLOYEE MILEAGE            | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 650.00                       | 650.00                              | 0.00%           |
| <a href="#">0001-60-9040-000-41401</a>                           | CELL PHONE EXPENSE          | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 1,008.00                     | 1,008.00                            | 0.00%           |
| <a href="#">0001-60-9040-000-44900</a>                           | MAINTENANCE CONTRACTS       | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 3,080.00                     | 3,080.00                            | 0.00%           |
| <a href="#">0006-60-9040-000-10003</a>                           | WAGE PLAN EMPLOYEES         | 175,361.07                  | 194,275.33                  | 194,873.61                  | 211,592.16                                    | 0.00                         | -211,592.16                         | -100.00%        |
| <a href="#">0006-60-9040-000-11000</a>                           | FICA - CNTY CONTRIBUTION    | 12,971.62                   | 14,309.60                   | 14,381.72                   | 15,644.64                                     | 0.00                         | -15,644.64                          | -100.00%        |
| <a href="#">0006-60-9040-000-11100</a>                           | IPERS - CNTY CONTRIBUTION   | 16,191.84                   | 18,339.66                   | 17,849.51                   | 19,974.30                                     | 0.00                         | -19,974.30                          | -100.00%        |
| <a href="#">0006-60-9040-000-11300</a>                           | EMPLOYEE HOSPITALIZATION    | 45,388.06                   | 54,673.44                   | 52,837.46                   | 55,537.20                                     | 0.00                         | -55,537.20                          | -100.00%        |
| <a href="#">0006-60-9040-000-11701</a>                           | LIFE INSURANCE              | 67.67                       | 76.80                       | 73.60                       | 115.20                                        | 0.00                         | -115.20                             | -100.00%        |
| <a href="#">0006-60-9040-000-11702</a>                           | DENTAL INSURANCE            | 965.02                      | 1,057.32                    | 1,027.95                    | 1,057.32                                      | 0.00                         | -1,057.32                           | -100.00%        |
| <a href="#">0006-60-9040-000-11703</a>                           | LTD INSURANCE               | 887.41                      | 977.43                      | 992.24                      | 826.20                                        | 0.00                         | -826.20                             | -100.00%        |
| <a href="#">0006-60-9040-000-41400</a>                           | TELEPHONE EXPENSE           | 65.13                       | 8.89                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <a href="#">0006-60-9040-000-43100</a>                           | ELECTRIC LIGHT & POWER      | 0.00                        | 0.00                        | 432.59                      | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <a href="#">0006-60-9040-000-43200</a>                           | WATER & SEWER               | 0.00                        | 0.00                        | 34.09                       | 0.00                                          | 0.00                         | 0.00                                | 0.00%           |
| <b>Total Expense:</b>                                            |                             | <b>251,897.82</b>           | <b>283,718.47</b>           | <b>282,502.77</b>           | <b>304,747.02</b>                             | <b>205,345.39</b>            | <b>-99,401.63</b>                   | <b>-32.62%</b>  |
| <b>Total Function: 9040 - Reimbursable MHDS Direct Expenses:</b> |                             | <b>50,875.11</b>            | <b>14,146.42</b>            | <b>-53,101.77</b>           | <b>-0.02</b>                                  | <b>0.00</b>                  | <b>0.02</b>                         | <b>-100.00%</b> |

# SECONDARY ROADS



Legend:

|               |              |
|---------------|--------------|
| Position name |              |
| Employee name | Radio Number |

Updated: 8/25/2025

# Budget Comparison Report

|                                                 |                             |                    | Comparison 1        |                      | Comparison 1         |                      | %                          |
|-------------------------------------------------|-----------------------------|--------------------|---------------------|----------------------|----------------------|----------------------|----------------------------|
|                                                 |                             |                    | Parent Budget       | Budget               | to Parent Budget     |                      |                            |
|                                                 |                             |                    | 2024-2025           | 2025-2026            | Increase /           |                      |                            |
| Account Number                                  |                             | 2022-2023          | 2023-2024           | 2024-2025            | Budget Director      | Budget Director      | (Decrease)                 |
| Function: 0200 - CAPITAL PROJECTS               |                             | Total Activity     | Total Activity      | Total Activity       | Budget Director      | Budget Director      |                            |
| <b>Revenue</b>                                  |                             |                    |                     |                      |                      |                      |                            |
| 0020-2-20-0200-26710                            | TRANSFER OF JURISDICTIONAL  | 59,763.46          | 56,195.84           | 61,384.81            | 57,486.00            | 60,729.00            | 3,243.00 5.64%             |
|                                                 | <b>Total Revenue:</b>       | <b>59,763.46</b>   | <b>56,195.84</b>    | <b>61,384.81</b>     | <b>57,486.00</b>     | <b>60,729.00</b>     | <b>3,243.00 5.64%</b>      |
| <b>Expense</b>                                  |                             |                    |                     |                      |                      |                      |                            |
| 0020-20-0200-311-60000                          | CONSTRUCTION: RIGHT-OF-WA   | 924.00             | 214,631.16          | 15,974.82            | 0.00                 | 10,000.00            | 10,000.00 0.00%            |
| 0020-20-0200-312-60012                          | CONSTRUCTION: RIGHT-OF-WA   | 0.00               | 300.00              | 0.00                 | 0.00                 | 5,000.00             | 5,000.00 0.00%             |
| 0020-20-0200-313-60013                          | CONSTRUCTION: RIGHT-OF-WA   | 969.00             | 0.00                | 0.00                 | 25,000.00            | 10,000.00            | -15,000.00 -60.00%         |
| 0020-20-0200-318-60018                          | CONSTRUCTION: RIGHT-OF-WA   | 0.00               | 0.00                | 420.00               | 0.00                 | 0.00                 | 0.00 0.00%                 |
| 0020-20-0200-320-62000                          | CONSTRUCTION: BRIDGES       | 746,641.38         | 786,979.04          | 1,179,368.39         | 2,400,000.00         | 2,400,000.00         | 0.00 0.00%                 |
| 0020-20-0200-331-44800                          | CONSTRUCTION: CULVERTS- PIF | 0.00               | 0.00                | 0.00                 | 0.00                 | 0.00                 | 0.00 0.00%                 |
| 0020-20-0200-332-44800                          | CONSTRUCTION: CULVERTS- BO  | 9,256.00           | 3,500.00            | 14,963.60            | 0.00                 | 0.00                 | 0.00 0.00%                 |
| 0020-20-0200-352-44800                          | CONST: ROADWAY CONSTRUCT    | 0.00               | 0.00                | 0.00                 | 500,000.00           | 0.00                 | -500,000.00 -100.00%       |
| 0020-20-0200-367-44800                          | CONSTRUCTION: SURFACES- PC  | 0.00               | 0.00                | 72,257.53            | 0.00                 | 0.00                 | 0.00 0.00%                 |
|                                                 | <b>Total Expense:</b>       | <b>757,790.38</b>  | <b>1,005,410.20</b> | <b>1,282,984.34</b>  | <b>2,925,000.00</b>  | <b>2,425,000.00</b>  | <b>-500,000.00 -17.09%</b> |
| <b>Total Function: 0200 - CAPITAL PROJECTS:</b> |                             | <b>-698,026.92</b> | <b>-949,214.36</b>  | <b>-1,221,599.53</b> | <b>-2,867,514.00</b> | <b>-2,364,271.00</b> | <b>503,243.00 -17.55%</b>  |



Budget Comparison Report

|                                                            |                            |                             |                             |                             | Comparison 1<br>Budget                        | Comparison 1<br>to Parent<br>Budget | %               |
|------------------------------------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------------|-------------------------------------|-----------------|
|                                                            |                            |                             |                             |                             | Parent Budget<br>2024-2025<br>Budget Director | 2025-2026<br>Budget Director        |                 |
| Account Number                                             |                            | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity |                                               |                                     |                 |
| Function: 6010 - ENVIRONMENTAL QUALITY/ROADSIDE MANAGEMENT |                            |                             |                             |                             |                                               |                                     |                 |
| Expense                                                    |                            |                             |                             |                             |                                               |                                     |                 |
| <a href="#">0011-24-6010-000-10004</a>                     | SUPERVISORY                | 47,720.59                   | 50,476.87                   | 51,438.70                   | 51,259.75                                     | 52,790.61                           | 1,530.86 2.99%  |
| <a href="#">0011-24-6010-000-10400</a>                     | OVERTIME                   | 1,550.34                    | 647.16                      | 135.14                      | 0.00                                          | 0.00                                | 0.00 0.00%      |
| <a href="#">0011-24-6010-000-11000</a>                     | FICA - CNTY CONTRIBUTION   | 3,622.90                    | 3,756.87                    | 3,789.01                    | 3,768.98                                      | 3,878.99                            | 110.01 2.92%    |
| <a href="#">0011-24-6010-000-11100</a>                     | IPERS - CNTY CONTRIBUTION  | 4,651.23                    | 4,826.45                    | 4,869.00                    | 4,838.92                                      | 4,983.44                            | 144.52 2.99%    |
| <a href="#">0011-24-6010-000-11300</a>                     | EMPLOYEE HOSPITALIZATION   | 12,681.52                   | 13,668.78                   | 13,940.12                   | 13,884.30                                     | 14,480.82                           | 596.52 4.30%    |
| <a href="#">0011-24-6010-000-11701</a>                     | LIFE INSURANCE             | 28.36                       | 29.08                       | 29.09                       | 28.80                                         | 28.80                               | 0.00 0.00%      |
| <a href="#">0011-24-6010-000-11702</a>                     | DENTAL INSURANCE           | 258.18                      | 264.58                      | 264.47                      | 264.33                                        | 264.33                              | 0.00 0.00%      |
| <a href="#">0011-24-6010-000-11703</a>                     | LTD INSURANCE              | 251.59                      | 261.82                      | 263.87                      | 206.55                                        | 206.55                              | 0.00 0.00%      |
| <a href="#">0011-24-6010-000-20200</a>                     | CHEMICALS & GASES-HERBICII | 24,185.60                   | 25,000.21                   | 25,031.40                   | 25,000.00                                     | 28,000.00                           | 3,000.00 12.00% |
| <a href="#">0011-24-6010-000-40000</a>                     | OFFICIAL PUBL. & LEGALS    | 115.56                      | 158.22                      | 197.60                      | 200.00                                        | 200.00                              | 0.00 0.00%      |
| <a href="#">0011-24-6010-000-41300</a>                     | EMPLOYEE MILEAGE           | 0.00                        | 253.26                      | 0.00                        | 200.00                                        | 200.00                              | 0.00 0.00%      |
| <a href="#">0011-24-6010-000-41301</a>                     | TRAVEL EXPENSES            | 212.13                      | 369.58                      | 394.95                      | 200.00                                        | 300.00                              | 100.00 50.00%   |
| <a href="#">0011-24-6010-000-41400</a>                     | TELEPHONE EXPENSE          | 0.00                        | 0.00                        | 0.00                        | 100.00                                        | 100.00                              | 0.00 0.00%      |
| <a href="#">0011-24-6010-000-42200</a>                     | SCHOOL OF INSTRUCTION      | 200.00                      | 227.00                      | 227.00                      | 200.00                                        | 250.00                              | 50.00 25.00%    |
| <a href="#">0011-24-6010-000-42601</a>                     | PROFESSIONAL SERVICES      | 0.00                        | 0.00                        | 0.00                        | 100.00                                        | 100.00                              | 0.00 0.00%      |
| <a href="#">0011-24-6010-000-44000</a>                     | REPAIR & MAINTENANCE: VEH  | 3,391.39                    | 2,414.74                    | 4,150.14                    | 7,500.00                                      | 7,500.00                            | 0.00 0.00%      |
| <a href="#">0011-24-6010-000-44400</a>                     | REPAIR & MAINTENANCE: EQL  | 3,644.92                    | 344.06                      | 0.00                        | 3,000.00                                      | 3,000.00                            | 0.00 0.00%      |
| Total Expense:                                             |                            | 102,514.31                  | 102,698.68                  | 104,730.49                  | 110,751.63                                    | 116,283.54                          | 5,531.91 4.99%  |
| Total Function: 6010 - ENVIRONMENTAL QUALITY/ROADSIDE      |                            | 102,514.31                  | 102,698.68                  | 104,730.49                  | 110,751.63                                    | 116,283.54                          | 5,531.91 4.99%  |

# Budget Comparison Report

|                                                           |                             |          |           |          | Comparison 1<br>Budget |                 | Comparison 1<br>to Parent<br>Budget |         |  |
|-----------------------------------------------------------|-----------------------------|----------|-----------|----------|------------------------|-----------------|-------------------------------------|---------|--|
|                                                           |                             |          |           |          | Parent Budget          |                 |                                     | %       |  |
|                                                           |                             |          |           |          | 2024-2025              | 2025-2026       | Increase /                          |         |  |
|                                                           |                             |          |           |          | Budget Director        | Budget Director | (Decrease)                          |         |  |
| Account Number                                            |                             |          |           |          |                        |                 |                                     |         |  |
| Function: 7000 - SEC. ROADS ADMIN - OFFICE EXPENSE        |                             |          |           |          |                        |                 |                                     |         |  |
| Expense                                                   |                             |          |           |          |                        |                 |                                     |         |  |
| <a href="#">0020-20-7000-122-44400</a>                    | ADMIN: OFFICE- MACHINES &   | 1,505.27 | 1,692.21  | 2,585.97 | 5,000.00               | 7,500.00        | 2,500.00                            | 50.00%  |  |
| <a href="#">0020-20-7000-123-41200</a>                    | ADMIN: OFFICE- POSTAGE      | 622.88   | 645.26    | 732.60   | 1,200.00               | 1,200.00        | 0.00                                | 0.00%   |  |
| <a href="#">0020-20-7000-124-26000</a>                    | ADMIN: OFFICE - SUPPLIES    | 2,748.13 | 8,420.82  | 5,637.05 | 3,000.00               | 4,000.00        | 1,000.00                            | 33.33%  |  |
| <a href="#">0020-20-7000-125-40000</a>                    | ADMIN: OFFICE - PUBLICATION | 539.67   | 374.26    | 410.27   | 1,000.00               | 1,000.00        | 0.00                                | 0.00%   |  |
| <a href="#">0020-20-7000-127-42100</a>                    | ADMIN: OFFICE- COMPUTER S   | 0.00     | 0.00      | 0.00     | 7,500.00               | 5,000.00        | -2,500.00                           | -33.33% |  |
| Total Expense:                                            |                             | 5,415.95 | 11,132.55 | 9,365.89 | 17,700.00              | 18,700.00       | 1,000.00                            | 5.65%   |  |
| Total Function: 7000 - SEC. ROADS ADMIN - OFFICE EXPENSE: |                             | 5,415.95 | 11,132.55 | 9,365.89 | 17,700.00              | 18,700.00       | 1,000.00                            | 5.65%   |  |

Budget Comparison Report

|                                                        |                           |          |          | Comparison 1    |                 | Comparison 1     |            |  |
|--------------------------------------------------------|---------------------------|----------|----------|-----------------|-----------------|------------------|------------|--|
|                                                        |                           |          |          | Parent Budget   | Budget          | to Parent Budget | %          |  |
|                                                        |                           |          |          | 2024-2025       | 2025-2026       | Increase /       |            |  |
|                                                        |                           |          |          | Budget Director | Budget Director | (Decrease)       |            |  |
| Account Number                                         |                           |          |          |                 |                 |                  |            |  |
| Function: 7001 - SEC. ROADS ADMIN - SUBSISTENCE        |                           |          |          |                 |                 |                  |            |  |
| Expense                                                |                           |          |          |                 |                 |                  |            |  |
| <a href="#">0020-20-7001-132-42200</a>                 | ADMIN: SUBSISTENCE- SCHOO | 2,185.00 | 725.00   | 2,195.00        | 2,000.00        | 2,000.00         | 0.00 0.00% |  |
| <a href="#">0020-20-7001-133-41300</a>                 | ADMIN: SUBSISTENCE- MEALS | 2,221.97 | 2,767.37 | 2,583.42        | 2,500.00        | 2,500.00         | 0.00 0.00% |  |
| Total Expense:                                         |                           | 4,406.97 | 3,492.37 | 4,778.42        | 4,500.00        | 4,500.00         | 0.00 0.00% |  |
| Total Function: 7001 - SEC. ROADS ADMIN - SUBSISTENCE: |                           | 4,406.97 | 3,492.37 | 4,778.42        | 4,500.00        | 4,500.00         | 0.00 0.00% |  |



# Budget Comparison Report

|                                                                |                              |                             |                             |                             | Comparison 1<br>Budget                        |                              | Comparison 1<br>to Parent<br>Budget | %            |
|----------------------------------------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------------|------------------------------|-------------------------------------|--------------|
|                                                                |                              | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Parent Budget<br>2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |              |
| <b>Account Number</b>                                          |                              |                             |                             |                             |                                               |                              |                                     |              |
| <b>Function: 7010 - SEC. ROADS ADMIN &amp; ENGIN./SALARIES</b> |                              |                             |                             |                             |                                               |                              |                                     |              |
| <b>Revenue</b>                                                 |                              |                             |                             |                             |                                               |                              |                                     |              |
| <a href="#">0020-1-20-7010-35000</a>                           | TRIP PERMITS                 | 35,906.98                   | 45,833.40                   | 51,573.28                   | 50,000.00                                     | 45,000.00                    | -5,000.00                           | -10.00%      |
| <a href="#">0020-1-20-7010-83300</a>                           | SECONDARY ROAD MATERIALS     | 79,222.41                   | 46,642.33                   | 75,751.87                   | 70,000.00                                     | 20,000.00                    | -50,000.00                          | -71.43%      |
| <a href="#">0020-2-20-7010-20000</a>                           | ROAD USE TAX                 | 6,856,399.87                | 6,928,484.81                | 6,497,950.13                | 5,864,852.00                                  | 6,244,797.00                 | 379,945.00                          | 6.48%        |
| <a href="#">0020-3-20-7010-23070</a>                           | State Pass Thru - SWAP or BR | 0.00                        | 0.00                        | 0.00                        | 1,400,000.00                                  | 1,400,000.00                 | 0.00                                | 0.00%        |
| <a href="#">0020-3-20-7010-26740</a>                           | S.R. TIME 21                 | 0.00                        | 0.00                        | 0.00                        | 696,006.00                                    | 697,068.00                   | 1,062.00                            | 0.15%        |
| <a href="#">0020-4-20-7010-13200</a>                           | LOCAL OPTION SALES AND SEF   | 2,720,676.95                | 2,854,101.41                | 2,617,167.92                | 2,780,000.00                                  | 2,600,000.00                 | -180,000.00                         | -6.47%       |
| <a href="#">0020-4-20-7010-84600</a>                           | STATE SALES & USE TAX REFUI  | 0.00                        | 0.00                        | 0.00                        | 0.00                                          | 5,000.00                     | 5,000.00                            | 0.00%        |
| <a href="#">0020-4-20-7010-84900</a>                           | MISCELLANEOUS                | 30,810.86                   | 78,767.12                   | 200,878.88                  | 100,000.00                                    | 21,000.00                    | -79,000.00                          | -79.00%      |
| <b>Total Revenue:</b>                                          |                              | <b>9,723,017.07</b>         | <b>9,953,829.07</b>         | <b>9,443,322.08</b>         | <b>10,960,858.00</b>                          | <b>11,032,865.00</b>         | <b>72,007.00</b>                    | <b>0.66%</b> |
| <b>Expense</b>                                                 |                              |                             |                             |                             |                                               |                              |                                     |              |
| <a href="#">0020-20-7010-000-10004</a>                         | SUPERVISORY                  | 30,467.21                   | 78,187.04                   | 85,813.81                   | 80,621.73                                     | 202,119.60                   | 121,497.87                          | 150.70%      |
| <a href="#">0020-20-7010-000-10101</a>                         | TEMPORARY EMPLOYEES          | 13,559.98                   | 12,328.65                   | 19,681.44                   | 37,127.46                                     | 56,360.28                    | 19,232.82                           | 51.80%       |
| <a href="#">0020-20-7010-000-10400</a>                         | OVERTIME                     | 117.38                      | 99.38                       | 90.19                       | 499.98                                        | 500.00                       | 0.02                                | 0.00%        |
| <a href="#">0020-20-7010-000-11000</a>                         | FICA - CNTY CONTRIBUTION     | 3,315.65                    | 6,863.08                    | 8,016.82                    | 8,969.89                                      | 19,425.37                    | 10,455.48                           | 116.56%      |
| <a href="#">0020-20-7010-000-11100</a>                         | IPERS - CNTY CONTRIBUTION    | 2,591.53                    | 7,380.80                    | 8,100.79                    | 7,657.89                                      | 19,127.29                    | 11,469.40                           | 149.77%      |
| <a href="#">0020-20-7010-000-11300</a>                         | EMPLOYEE HOSPITALIZATION     | 3,549.54                    | 7,819.06                    | 7,861.47                    | 7,826.88                                      | 27,369.60                    | 19,542.72                           | 249.69%      |
| <a href="#">0020-20-7010-000-11701</a>                         | LIFE INSURANCE               | 9.60                        | 38.40                       | 38.40                       | 38.40                                         | 76.80                        | 38.40                               | 100.00%      |
| <a href="#">0020-20-7010-000-11702</a>                         | DENTAL INSURANCE             | 88.11                       | 352.44                      | 352.44                      | 352.44                                        | 704.88                       | 352.44                              | 100.00%      |
| <a href="#">0020-20-7010-000-11703</a>                         | LTD INSURANCE                | 155.38                      | 398.71                      | 301.12                      | 275.40                                        | 550.80                       | 275.40                              | 100.00%      |
| <a href="#">0020-20-7010-111-10002</a>                         | DEPARTMENT HEADS             | 162,094.23                  | 165,947.84                  | 234,030.19                  | 282,606.37                                    | 171,865.80                   | -110,740.57                         | -39.19%      |
| <a href="#">0020-20-7010-111-11000</a>                         | FICA - CNTY CONTRIBUTION     | 11,937.73                   | 12,309.62                   | 17,543.43                   | 20,980.58                                     | 12,911.14                    | -8,069.44                           | -38.46%      |
| <a href="#">0020-20-7010-111-11100</a>                         | IPERS - CNTY CONTRIBUTION    | 15,302.27                   | 15,665.59                   | 22,027.84                   | 26,528.54                                     | 16,224.13                    | -10,304.41                          | -38.84%      |
| <a href="#">0020-20-7010-111-11300</a>                         | EMPLOYEE HOSPITALIZATION     | 17,580.72                   | 18,493.92                   | 24,760.06                   | 35,790.96                                     | 19,067.76                    | -16,723.20                          | -46.72%      |
| <a href="#">0020-20-7010-111-11701</a>                         | LIFE INSURANCE               | 38.40                       | 38.40                       | 51.20                       | 76.80                                         | 38.40                        | -38.40                              | -50.00%      |
| <a href="#">0020-20-7010-111-11702</a>                         | DENTAL INSURANCE             | 352.44                      | 352.44                      | 469.92                      | 704.88                                        | 352.44                       | -352.44                             | -50.00%      |
| <a href="#">0020-20-7010-111-11703</a>                         | LTD INSURANCE                | 826.76                      | 846.36                      | 981.17                      | 550.80                                        | 275.40                       | -275.40                             | -50.00%      |
| <a href="#">0020-20-7010-113-10003</a>                         | WAGE PLAN EMPLOYEES          | 56,725.98                   | 58,348.44                   | 64,033.09                   | 59,909.92                                     | 66,001.04                    | 6,091.12                            | 10.17%       |
| <a href="#">0020-20-7010-113-10400</a>                         | OVERTIME                     | 20.40                       | 52.28                       | 0.00                        | 0.00                                          | 200.01                       | 200.01                              | 0.00%        |
| <a href="#">0020-20-7010-113-11000</a>                         | FICA - CNTY CONTRIBUTION     | 4,114.34                    | 4,228.04                    | 4,656.34                    | 4,347.31                                      | 4,819.13                     | 471.82                              | 10.85%       |
| <a href="#">0020-20-7010-113-11100</a>                         | IPERS - CNTY CONTRIBUTION    | 5,356.75                    | 5,513.03                    | 6,044.78                    | 5,655.50                                      | 6,249.38                     | 593.88                              | 10.50%       |
| <a href="#">0020-20-7010-113-11300</a>                         | EMPLOYEE HOSPITALIZATION     | 16,908.35                   | 18,224.48                   | 18,586.41                   | 18,512.40                                     | 19,307.76                    | 795.36                              | 4.30%        |
| <a href="#">0020-20-7010-113-11701</a>                         | LIFE INSURANCE               | 37.49                       | 38.40                       | 38.40                       | 38.40                                         | 38.40                        | 0.00                                | 0.00%        |
| <a href="#">0020-20-7010-113-11702</a>                         | DENTAL INSURANCE             | 344.05                      | 352.44                      | 352.44                      | 352.44                                        | 352.44                       | 0.00                                | 0.00%        |
| <a href="#">0020-20-7010-113-11703</a>                         | LTD INSURANCE                | 289.46                      | 297.97                      | 326.47                      | 275.40                                        | 275.40                       | 0.00                                | 0.00%        |
| <a href="#">0020-20-7010-212-10004</a>                         | SUPERVISORY                  | 183,024.15                  | 165,049.78                  | 105,336.07                  | 105,460.93                                    | 108,624.77                   | 3,163.84                            | 3.00%        |
| <a href="#">0020-20-7010-212-10007</a>                         | ORGANIZED EMPLOYEES          | 232,699.96                  | 247,600.13                  | 248,823.85                  | 254,325.12                                    | 265,026.30                   | 10,701.18                           | 4.21%        |
| <a href="#">0020-20-7010-212-10100</a>                         | WAGE PLAN EMP. PART TIME     | 1,382.80                    | 0.00                        | 0.00                        | 0.00                                          | 0.00                         | 0.00                                | 0.00%        |

Budget Comparison Report

| Account Number                                           |                           | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget | %      |
|----------------------------------------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|--------|
|                                                          |                           |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |        |
| <a href="#">0020-20-7010-212-10200</a>                   | LONGEVITY COMPENSATION    | 2,617.78                    | 2,654.02                    | 2,646.76                    | 2,639.52                     | 2,639.52                     | 0.00                                | 0.00%  |
| <a href="#">0020-20-7010-212-10400</a>                   | OVERTIME                  | 6,895.23                    | 8,126.46                    | 14,545.06                   | 10,999.89                    | 10,000.00                    | -999.89                             | -9.09% |
| <a href="#">0020-20-7010-212-10401</a>                   | GUARANTEED OVERTIME       | 7,476.14                    | 8,027.45                    | 8,354.64                    | 6,300.00                     | 9,000.00                     | 2,700.00                            | 42.86% |
| <a href="#">0020-20-7010-212-11000</a>                   | FICA - CNTY CONTRIBUTION  | 31,527.53                   | 31,182.50                   | 27,402.55                   | 27,559.07                    | 28,474.36                    | 915.29                              | 3.32%  |
| <a href="#">0020-20-7010-212-11100</a>                   | IPERS - CNTY CONTRIBUTION | 40,970.45                   | 40,004.20                   | 35,670.70                   | 35,846.09                    | 37,315.44                    | 1,469.35                            | 4.10%  |
| <a href="#">0020-20-7010-212-11300</a>                   | EMPLOYEE HOSPITALIZATION  | 101,330.24                  | 100,586.57                  | 85,468.10                   | 92,724.00                    | 96,898.80                    | 4,174.80                            | 4.50%  |
| <a href="#">0020-20-7010-212-11701</a>                   | LIFE INSURANCE            | 223.12                      | 211.20                      | 182.40                      | 192.00                       | 192.00                       | 0.00                                | 0.00%  |
| <a href="#">0020-20-7010-212-11702</a>                   | DENTAL INSURANCE          | 2,047.32                    | 1,938.42                    | 1,674.09                    | 1,762.20                     | 1,762.20                     | 0.00                                | 0.00%  |
| <a href="#">0020-20-7010-212-11703</a>                   | LTD INSURANCE             | 2,248.39                    | 2,200.35                    | 1,910.32                    | 1,364.05                     | 1,371.93                     | 7.88                                | 0.58%  |
| <a href="#">0020-20-7010-213-10400</a>                   | OVERTIME                  | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%  |
| <a href="#">0020-20-7010-213-10401</a>                   | GUARANTEED OVERTIME       | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%  |
| <a href="#">0020-20-7010-213-11000</a>                   | FICA - CNTY CONTRIBUTION  | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%  |
| <a href="#">0020-20-7010-213-11100</a>                   | IPERS - CNTY CONTRIBUTION | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%  |
| Total Expense:                                           |                           | 958,226.86                  | 1,021,757.89                | 1,056,172.76                | 1,138,873.24                 | 1,205,518.57                 | 66,645.33                           | 5.85%  |
| Total Function: 7010 - SEC. ROADS ADMIN & ENGIN./SALARIE |                           | 8,764,790.21                | 8,932,071.18                | 8,387,149.32                | 9,821,984.76                 | 9,827,346.43                 | 5,361.67                            | 0.05%  |



Budget Comparison Report

|  |  |  |  |  | Comparison 1<br>Budget       | Comparison 1<br>to Parent<br>Budget | %                        |
|--|--|--|--|--|------------------------------|-------------------------------------|--------------------------|
|  |  |  |  |  | Parent Budget                |                                     |                          |
|  |  |  |  |  | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director        | Increase /<br>(Decrease) |
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# Budget Comparison Report

|                                                           |                            | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget                        |                              | Comparison 1<br>to Parent<br>Budget | %       |
|-----------------------------------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------------|------------------------------|-------------------------------------|---------|
|                                                           |                            |                             |                             |                             | Parent Budget<br>2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |         |
| Account Number                                            |                            |                             |                             |                             |                                               |                              |                                     |         |
| Function: 7012 - SEC. ROADS ENGINEERING - SUBSISTENCE     |                            |                             |                             |                             |                                               |                              |                                     |         |
| Expense                                                   |                            |                             |                             |                             |                                               |                              |                                     |         |
| <a href="#">0020-20-7012-231-41300</a>                    | ENGINEERING: SUBSISTENCE - | 1,982.60                    | 2,444.40                    | 2,071.64                    | 1,500.00                                      | 2,500.00                     | 1,000.00                            | 66.67%  |
| <a href="#">0020-20-7012-232-42200</a>                    | ENGINEERING: SUBSISTENCE - | 5,915.00                    | 8,296.00                    | 6,078.32                    | 7,000.00                                      | 8,500.00                     | 1,500.00                            | 21.43%  |
| <a href="#">0020-20-7012-233-41300</a>                    | ENGINEERING: SUBSISTENCE - | 5,976.63                    | 7,687.50                    | 5,568.47                    | 0.00                                          | 8,000.00                     | 8,000.00                            | 0.00%   |
| <a href="#">0020-20-7012-234-49900</a>                    | ENGINEERING: SUBSISTENCE - | 81.00                       | 585.52                      | 4,267.28                    | 5,000.00                                      | 1,000.00                     | -4,000.00                           | -80.00% |
| Total Expense:                                            |                            | 13,955.23                   | 19,013.42                   | 17,985.71                   | 13,500.00                                     | 20,000.00                    | 6,500.00                            | 48.15%  |
| Total Function: 7012 - SEC. ROADS ENGINEERING - SUBSISTEN |                            | 13,955.23                   | 19,013.42                   | 17,985.71                   | 13,500.00                                     | 20,000.00                    | 6,500.00                            | 48.15%  |

Budget Comparison Report

|                                                              |                           |           |            |           | Comparison 1    | Comparison 1    |                  |         |
|--------------------------------------------------------------|---------------------------|-----------|------------|-----------|-----------------|-----------------|------------------|---------|
|                                                              |                           |           |            |           | Parent Budget   | Budget          | to Parent Budget | %       |
|                                                              |                           |           |            |           | 2024-2025       | 2025-2026       | Increase /       |         |
|                                                              |                           |           |            |           | Budget Director | Budget Director | (Decrease)       |         |
| Account Number                                               |                           |           |            |           |                 |                 |                  |         |
| Function: 7013 - SEC. ROADS ENGINEERING -OUTSIDE ENGINEERING |                           |           |            |           |                 |                 |                  |         |
| Expense                                                      |                           |           |            |           |                 |                 |                  |         |
| <a href="#">0020-20-7013-241-42300</a>                       | ENGINEERING: OUTSIDE ENGI | 70,178.92 | 140,787.24 | 38,710.99 | 90,000.00       | 75,000.00       | -15,000.00       | -16.67% |
| <a href="#">0020-20-7013-242-42300</a>                       | ENGINEERING: OUTSIDE ENGI | 11,915.84 | 12,975.12  | 4,656.17  | 10,000.00       | 14,000.00       | 4,000.00         | 40.00%  |
| <a href="#">0020-20-7013-243-42300</a>                       | OUTSIDE ENGINEERING -MATE | 0.00      | 1,500.00   | 0.00      | 3,000.00        | 3,000.00        | 0.00             | 0.00%   |
| <a href="#">0020-20-7013-244-42300</a>                       | ENGINEERING: OUTSIDE ENGI | 3,140.00  | 16,613.00  | 6,350.00  | 9,000.00        | 9,000.00        | 0.00             | 0.00%   |
| <a href="#">0020-20-7013-246-42300</a>                       | ENGINEERING: OUTSIDE ENGI | 271.00    | 130.00     | 287.00    | 500.00          | 500.00          | 0.00             | 0.00%   |
| <a href="#">0020-20-7013-247-42300</a>                       | ENGINEERING: OUTSIDE ENGI | 6,351.00  | 0.00       | 0.00      | 500.00          | 500.00          | 0.00             | 0.00%   |
| Total Expense:                                               |                           | 91,856.76 | 172,005.36 | 50,004.16 | 113,000.00      | 102,000.00      | -11,000.00       | -9.73%  |
| Total Function: 7013 - SEC. ROADS ENGINEERING -OUTSIDE E     |                           | 91,856.76 | 172,005.36 | 50,004.16 | 113,000.00      | 102,000.00      | -11,000.00       | -9.73%  |

Budget Comparison Report

|                                                             |                            |                             |                             | Parent Budget               | Comparison 1<br>Budget | Comparison 1<br>to Parent<br>Budget | %                  |
|-------------------------------------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|-------------------------------------|--------------------|
|                                                             |                            |                             |                             | 2024-2025                   | 2025-2026              | Increase /<br>(Decrease)            |                    |
| Account Number                                              |                            | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Budget Director        | Budget Director                     |                    |
| Function: 7014 - SEC. ROADS ENGINEERING - BRIDGE INSPECTION |                            |                             |                             |                             |                        |                                     |                    |
| Expense                                                     |                            |                             |                             |                             |                        |                                     |                    |
| <a href="#">0020-20-7014-241-42300</a>                      | ENGINEERING: OUTSIDE ENGI  | 33,294.82                   | 76,909.71                   | 49,151.80                   | 0.00                   | 20,000.00                           | 20,000.00 0.00%    |
| <a href="#">0020-20-7014-254-42300</a>                      | ENGINEERING: BRIDGE INSPEC | 63,474.88                   | 49,349.06                   | 91,127.14                   | 90,000.00              | 70,000.00                           | -20,000.00 -22.22% |
| Total Expense:                                              |                            | 96,769.70                   | 126,258.77                  | 140,278.94                  | 90,000.00              | 90,000.00                           | 0.00 0.00%         |
| Total Function: 7014 - SEC. ROADS ENGINEERING - BRIDGE IN   |                            | 96,769.70                   | 126,258.77                  | 140,278.94                  | 90,000.00              | 90,000.00                           | 0.00 0.00%         |

Budget Comparison Report

|                                                     |  |                      |          | Comparison 1    |                 | Comparison 1 |            |            |       |
|-----------------------------------------------------|--|----------------------|----------|-----------------|-----------------|--------------|------------|------------|-------|
|                                                     |  |                      |          | Parent Budget   | Budget          | to Parent    | %          |            |       |
|                                                     |  |                      |          | 2024-2025       | 2025-2026       | Increase /   |            |            |       |
|                                                     |  |                      |          | Budget Director | Budget Director | (Decrease)   |            |            |       |
| Account Number                                      |  |                      |          |                 |                 |              |            |            |       |
| Function: 7100 - ROADWAY MAINTENANCE/BRIDGES        |  |                      |          |                 |                 |              |            |            |       |
| Expense                                             |  |                      |          |                 |                 |              |            |            |       |
| 0020-20-7100-420-62000                              |  | CONSTRUCTION:BRIDGES | 3,604.32 | 103,780.24      | 65,720.80       | 0.00         | 100,000.00 | 100,000.00 | 0.00% |
| Total Expense:                                      |  |                      | 3,604.32 | 103,780.24      | 65,720.80       | 0.00         | 100,000.00 | 100,000.00 | 0.00% |
| Total Function: 7100 - ROADWAY MAINTENANCE/BRIDGES: |  |                      | 3,604.32 | 103,780.24      | 65,720.80       | 0.00         | 100,000.00 | 100,000.00 | 0.00% |



Budget Comparison Report

|                                                      |                        |            |            |            | Comparison 1    | Comparison 1    |                  |         |
|------------------------------------------------------|------------------------|------------|------------|------------|-----------------|-----------------|------------------|---------|
|                                                      |                        |            |            |            | Parent Budget   | Budget          | to Parent Budget | %       |
|                                                      |                        |            |            |            | 2024-2025       | 2025-2026       | Increase /       |         |
|                                                      |                        |            |            |            | Budget Director | Budget Director | (Decrease)       |         |
| Account Number                                       |                        |            |            |            |                 |                 |                  |         |
| Function: 7101 - ROADWAY MAINTENANCE/CULVERTS        |                        |            |            |            |                 |                 |                  |         |
| Expense                                              |                        |            |            |            |                 |                 |                  |         |
| <a href="#">0020-20-7101-431-62002</a>               | Pipe Culverts: Bridges | 152,262.69 | 269,063.72 | 387,648.03 | 375,000.00      | 200,000.00      | -175,000.00      | -46.67% |
| <a href="#">0020-20-7101-432-62001</a>               | Box Culverts: Bridges  | 11,379.20  | 8,970.40   | 0.00       | 10,000.00       | 15,000.00       | 5,000.00         | 50.00%  |
| Total Expense:                                       |                        | 163,641.89 | 278,034.12 | 387,648.03 | 385,000.00      | 215,000.00      | -170,000.00      | -44.16% |
| Total Function: 7101 - ROADWAY MAINTENANCE/CULVERTS: |                        | 163,641.89 | 278,034.12 | 387,648.03 | 385,000.00      | 215,000.00      | -170,000.00      | -44.16% |

Budget Comparison Report

|                                                          |                         |           | Comparison 1    |                 | Comparison 1   |           | %          |
|----------------------------------------------------------|-------------------------|-----------|-----------------|-----------------|----------------|-----------|------------|
|                                                          |                         |           | Parent Budget   | Budget          | to Parent      | Budget    |            |
|                                                          |                         |           | 2024-2025       | 2025-2026       | Increase /     |           |            |
|                                                          |                         |           | Budget Director | Budget Director | (Decrease)     |           |            |
| Account Number                                           |                         |           | 2022-2023       | 2023-2024       | 2024-2025      |           |            |
|                                                          |                         |           | Total Activity  | Total Activity  | Total Activity |           |            |
| Function: 7110 - ROADWAY MAINTENANCE/ROADWAY MAINTENANCE |                         |           |                 |                 |                |           |            |
| Expense                                                  |                         |           |                 |                 |                |           |            |
| <a href="#">0020-20-7110-458-21000</a>                   | ROADWAY MAINT: MAINT OF | 24,912.03 | 25,481.40       | 25,903.69       | 30,000.00      | 30,000.00 | 0.00 0.00% |
| <a href="#">1500-20-7110-000-62103</a>                   | ROADS:Construction      | 0.00      | 583,978.20      | 0.00            | 0.00           | 0.00      | 0.00 0.00% |
| Total Expense:                                           |                         | 24,912.03 | 609,459.60      | 25,903.69       | 30,000.00      | 30,000.00 | 0.00 0.00% |
| Total Function: 7110 - ROADWAY MAINTENANCE/ROADWAY       |                         | 24,912.03 | 609,459.60      | 25,903.69       | 30,000.00      | 30,000.00 | 0.00 0.00% |

Budget Comparison Report

|                                                      |                           | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget | %      |  |  |
|------------------------------------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|--------|--|--|
|                                                      |                           |                             |                             |                             | Parent Budget                |                              |                                     |        |  |  |
|                                                      |                           |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director |                                     |        |  |  |
|                                                      |                           |                             |                             |                             | Increase /<br>(Decrease)     |                              |                                     |        |  |  |
|                                                      |                           |                             |                             |                             |                              |                              |                                     |        |  |  |
| Account Number                                       |                           |                             |                             |                             |                              |                              |                                     |        |  |  |
| Function: 7111 - ROADWAY MAINTENANCE/SALARIES        |                           |                             |                             |                             |                              |                              |                                     |        |  |  |
| Expense                                              |                           |                             |                             |                             |                              |                              |                                     |        |  |  |
| <a href="#">0020-20-7111-000-10003</a>               | WAGE PLAN EMPLOYEES       | 15,906.14                   | 16,825.49                   | 17,145.23                   | 17,086.58                    | 17,596.87                    | 510.29                              | 2.99%  |  |  |
| <a href="#">0020-20-7111-000-10004</a>               | SUPERVISORY               | 330,194.87                  | 343,672.17                  | 348,868.89                  | 343,310.24                   | 351,962.58                   | 8,652.34                            | 2.52%  |  |  |
| <a href="#">0020-20-7111-000-10007</a>               | ORGANIZED EMPLOYEES       | 2,186,655.53                | 2,284,182.62                | 2,298,944.19                | 2,433,777.92                 | 2,517,716.29                 | 83,938.37                           | 3.45%  |  |  |
| <a href="#">0020-20-7111-000-10100</a>               | WAGE PLAN EMP. PART TIME  | 0.00                        | 0.00                        | 0.00                        | 0.00                         | 26,964.68                    | 26,964.68                           | 0.00%  |  |  |
| <a href="#">0020-20-7111-000-10101</a>               | TEMPORARY EMPLOYEES       | 7,066.06                    | 3,060.00                    | 24,396.00                   | 95,061.54                    | 115,734.86                   | 20,673.32                           | 21.75% |  |  |
| <a href="#">0020-20-7111-000-10200</a>               | LONGEVITY COMPENSATION    | 2,356.05                    | 2,388.68                    | 2,382.13                    | 2,375.62                     | 2,375.62                     | 0.00                                | 0.00%  |  |  |
| <a href="#">0020-20-7111-000-10400</a>               | OVERTIME                  | 78,349.00                   | 104,380.51                  | 96,221.59                   | 100,000.00                   | 115,000.00                   | 15,000.00                           | 15.00% |  |  |
| <a href="#">0020-20-7111-000-10401</a>               | GUARANTEED OVERTIME       | 107,236.37                  | 119,948.99                  | 107,071.83                  | 120,000.11                   | 130,000.00                   | 9,999.89                            | 8.33%  |  |  |
| <a href="#">0020-20-7111-000-11000</a>               | FICA - CNTY CONTRIBUTION  | 201,354.85                  | 211,862.20                  | 213,230.23                  | 229,856.65                   | 241,558.91                   | 11,702.26                           | 5.09%  |  |  |
| <a href="#">0020-20-7111-000-11100</a>               | IPERS - CNTY CONTRIBUTION | 256,758.39                  | 269,865.62                  | 270,360.99                  | 279,193.54                   | 298,456.61                   | 19,263.07                           | 6.90%  |  |  |
| <a href="#">0020-20-7111-000-11300</a>               | EMPLOYEE HOSPITALIZATION  | 620,855.28                  | 661,953.04                  | 662,025.39                  | 693,461.46                   | 739,383.42                   | 45,921.96                           | 6.62%  |  |  |
| <a href="#">0020-20-7111-000-11701</a>               | LIFE INSURANCE            | 1,647.86                    | 1,660.54                    | 1,647.71                    | 1,737.60                     | 1,737.60                     | 0.00                                | 0.00%  |  |  |
| <a href="#">0020-20-7111-000-11702</a>               | DENTAL INSURANCE          | 15,102.64                   | 15,242.99                   | 15,007.93                   | 15,947.91                    | 15,947.91                    | 0.00                                | 0.00%  |  |  |
| <a href="#">0020-20-7111-000-11703</a>               | LTD INSURANCE             | 14,159.91                   | 14,020.01                   | 13,953.01                   | 12,461.85                    | 12,461.85                    | 0.00                                | 0.00%  |  |  |
| Total Expense:                                       |                           | 3,837,642.95                | 4,049,062.86                | 4,071,255.12                | 4,344,271.02                 | 4,586,897.20                 | 242,626.18                          | 5.58%  |  |  |
| Total Function: 7111 - ROADWAY MAINTENANCE/SALARIES: |                           | 3,837,642.95                | 4,049,062.86                | 4,071,255.12                | 4,344,271.02                 | 4,586,897.20                 | 242,626.18                          | 5.58%  |  |  |

Budget Comparison Report

|                                                           |                         | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget |         |  |  |  |
|-----------------------------------------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|---------|--|--|--|
|                                                           |                         |                             |                             |                             | Parent Budget                |                              | %                                   |         |  |  |  |
|                                                           |                         |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |         |  |  |  |
| Account Number                                            |                         |                             |                             |                             |                              |                              |                                     |         |  |  |  |
| Function: 7112 - ROADWAY MAINTENANCE/ROADSIDE MAINTENANCE |                         |                             |                             |                             |                              |                              |                                     |         |  |  |  |
| Expense                                                   |                         |                             |                             |                             |                              |                              |                                     |         |  |  |  |
| <a href="#">0020-20-7112-481-44800</a>                    | ROADWAY MAINT: ROADSIDE | 2,084.72                    | 5,834.74                    | 8,227.90                    | 8,000.00                     | 8,000.00                     | 0.00                                | 0.00%   |  |  |  |
| <a href="#">0020-20-7112-483-44800</a>                    | ROADWAY MAINT: ROADSIDE | 0.00                        | 5,897.73                    | 923.29                      | 10,000.00                    | 10,000.00                    | 0.00                                | 0.00%   |  |  |  |
| <a href="#">0020-20-7112-484-44800</a>                    | ROADWAY MAINT: ROADSIDE | 0.00                        | 0.00                        | 0.00                        | 5,000.00                     | 2,000.00                     | -3,000.00                           | -60.00% |  |  |  |
| <a href="#">0020-20-7112-485-44800</a>                    | ROADWAY MAINT: ROADSIDE | 8,386.20                    | 0.00                        | 0.00                        | 5,000.00                     | 5,000.00                     | 0.00                                | 0.00%   |  |  |  |
| <a href="#">0020-20-7112-489-44900</a>                    | ROADWAY MAINT: ROADSIDE | 8,345.00                    | 0.00                        | 0.00                        | 5,000.00                     | 5,000.00                     | 0.00                                | 0.00%   |  |  |  |
| Total Expense:                                            |                         | 18,815.92                   | 11,732.47                   | 9,151.19                    | 33,000.00                    | 30,000.00                    | -3,000.00                           | -9.09%  |  |  |  |
| Total Function: 7112 - ROADWAY MAINTENANCE/ROADSIDE       |                         | 18,815.92                   | 11,732.47                   | 9,151.19                    | 33,000.00                    | 30,000.00                    | -3,000.00                           | -9.09%  |  |  |  |

Budget Comparison Report

|                                                          |                          |              |            |              | Comparison 1    | Comparison 1    |                  |        |
|----------------------------------------------------------|--------------------------|--------------|------------|--------------|-----------------|-----------------|------------------|--------|
|                                                          |                          |              |            |              | Parent Budget   | Budget          | to Parent Budget | %      |
|                                                          |                          |              |            |              | 2024-2025       | 2025-2026       | Increase /       |        |
|                                                          |                          |              |            |              | Budget Director | Budget Director | (Decrease)       |        |
| Account Number                                           |                          |              |            |              |                 |                 |                  |        |
| Function: 7113 - ROADWAY MAINTENANCE/SURFACE MAINTENANCE |                          |              |            |              |                 |                 |                  |        |
| Expense                                                  |                          |              |            |              |                 |                 |                  |        |
| <a href="#">0020-20-7113-461-21200</a>                   | ROADWAY MAINT: SURFACE M | 350,529.18   | 231,945.35 | 1,149,703.02 | 750,000.00      | 750,000.00      | 0.00             | 0.00%  |
| <a href="#">0020-20-7113-463-21200</a>                   | ROADWAY MAINT: SURFACE M | 255,862.19   | 163,433.57 | 116,553.89   | 114,000.00      | 150,000.00      | 36,000.00        | 31.58% |
| <a href="#">0020-20-7113-466-21000</a>                   | ROADWAY MAINT: SURFACE M | 46,463.29    | 343,932.65 | 152,752.28   | 150,000.00      | 150,000.00      | 0.00             | 0.00%  |
| <a href="#">0020-20-7113-467-21100</a>                   | ROADWAY MAINT: SURFACE M | 398,134.34   | 92,522.92  | 128,442.52   | 100,000.00      | 100,000.00      | 0.00             | 0.00%  |
| Total Expense:                                           |                          | 1,050,989.00 | 831,834.49 | 1,547,451.71 | 1,114,000.00    | 1,150,000.00    | 36,000.00        | 3.23%  |
| Total Function: 7113 - ROADWAY MAINTENANCE/SURFACE M     |                          | 1,050,989.00 | 831,834.49 | 1,547,451.71 | 1,114,000.00    | 1,150,000.00    | 36,000.00        | 3.23%  |



Budget Comparison Report

|                                                         |                           |  | Comparison 1    |                 | Comparison 1   |        | %     |
|---------------------------------------------------------|---------------------------|--|-----------------|-----------------|----------------|--------|-------|
|                                                         |                           |  | Parent Budget   | Budget          | to Parent      | Budget |       |
|                                                         |                           |  | 2024-2025       | 2025-2026       | Increase /     |        |       |
|                                                         |                           |  | Budget Director | Budget Director | (Decrease)     |        |       |
| Account Number                                          |                           |  | 2022-2023       | 2023-2024       | 2024-2025      |        |       |
|                                                         |                           |  | Total Activity  | Total Activity  | Total Activity |        |       |
| Function: 7120 - ROADWAY MAINTENANCE/SNOW & ICE REMOVAL |                           |  |                 |                 |                |        |       |
| Expense                                                 |                           |  |                 |                 |                |        |       |
| <a href="#">0020-20-7120-524-44800</a>                  | TRAVEL SRV & CONTROL: SNO |  | 0.00            | 0.00            | 0.00           | 0.00   | 0.00% |
| <a href="#">0020-20-7120-525-21802</a>                  | Snow Fence                |  | 0.00            | 0.00            | 565.55         | 0.00   | 0.00% |
| Total Expense:                                          |                           |  | 0.00            | 0.00            | 565.55         | 0.00   | 0.00% |
| Total Function: 7120 - ROADWAY MAINTENANCE/SNOW & IC    |                           |  | 0.00            | 0.00            | 565.55         | 0.00   | 0.00% |

Budget Comparison Report

|                                                       |                           |            | Comparison 1    |                 | Comparison 1     |            | %                     |
|-------------------------------------------------------|---------------------------|------------|-----------------|-----------------|------------------|------------|-----------------------|
|                                                       |                           |            | Parent Budget   | Budget          | to Parent Budget |            |                       |
|                                                       |                           |            | 2024-2025       | 2025-2026       | Increase /       |            |                       |
|                                                       |                           |            | Budget Director | Budget Director | (Decrease)       |            |                       |
| Account Number                                        |                           |            | 2022-2023       | 2023-2024       | 2024-2025        |            |                       |
|                                                       |                           |            | Total Activity  | Total Activity  | Total Activity   |            |                       |
| Function: 7130 - ROADWAY MAINTENANCE/TRAFFIC CONTROL  |                           |            |                 |                 |                  |            |                       |
| Expense                                               |                           |            |                 |                 |                  |            |                       |
| <a href="#">0020-20-7130-591-44800</a>                | TRAVEL SERVICES & CONTROL | 69,407.71  | 94,803.80       | 101,976.55      | 145,000.00       | 145,000.00 | 0.00 0.00%            |
| <a href="#">0020-20-7130-593-44800</a>                | TRAVEL SERVICES & CONTROL | 117,357.50 | 119,758.50      | 108,746.60      | 150,000.00       | 150,000.00 | 0.00 0.00%            |
| Total Expense:                                        |                           | 186,765.21 | 214,562.30      | 210,723.15      | 295,000.00       | 295,000.00 | 0.00 0.00%            |
| Total Function: 7130 - ROADWAY MAINTENANCE/TRAFFIC CO |                           |            | 186,765.21      | 214,562.30      | 210,723.15       | 295,000.00 | 295,000.00 0.00 0.00% |

Budget Comparison Report

|                                                         |                          |                | Comparison 1   |                | Comparison 1    |                 | %                |
|---------------------------------------------------------|--------------------------|----------------|----------------|----------------|-----------------|-----------------|------------------|
|                                                         |                          |                | Parent Budget  | Budget         | to Parent       | Budget          |                  |
|                                                         |                          |                | 2024-2025      | 2025-2026      | Increase /      | (Decrease)      |                  |
| Account Number                                          |                          | 2022-2023      | 2023-2024      | 2024-2025      | Budget Director | Budget Director |                  |
| Function: 7200 - GENERAL ROADWAY EXPENSES/NEW EQUIPMENT |                          | Total Activity | Total Activity | Total Activity |                 |                 |                  |
| Expense                                                 |                          |                |                |                |                 |                 |                  |
| <a href="#">0020-20-7200-610-63000</a>                  | EQUIPMENT & EQUIPMENT OI | 1,478,267.00   | 1,193,052.67   | 1,209,997.70   | 1,442,805.00    | 1,584,000.00    | 141,195.00 9.79% |
|                                                         | Total Expense:           | 1,478,267.00   | 1,193,052.67   | 1,209,997.70   | 1,442,805.00    | 1,584,000.00    | 141,195.00 9.79% |
| Total Function: 7200 - GENERAL ROADWAY EXPENSES/NEW E   |                          | 1,478,267.00   | 1,193,052.67   | 1,209,997.70   | 1,442,805.00    | 1,584,000.00    | 141,195.00 9.79% |

Budget Comparison Report

|                                                             |                          |            |            |            | Comparison 1    | Comparison 1    |                  |        |
|-------------------------------------------------------------|--------------------------|------------|------------|------------|-----------------|-----------------|------------------|--------|
|                                                             |                          |            |            |            | Parent Budget   | Budget          | to Parent Budget | %      |
|                                                             |                          |            |            |            | 2024-2025       | 2025-2026       | Increase /       |        |
|                                                             |                          |            |            |            | Budget Director | Budget Director | (Decrease)       |        |
| Account Number                                              |                          |            |            |            |                 |                 |                  |        |
| Function: 7210 - GENERAL ROADWAY EXPENSES/EQUIPMENT REPAIRS |                          |            |            |            |                 |                 |                  |        |
| Expense                                                     |                          |            |            |            |                 |                 |                  |        |
| <a href="#">0020-20-7210-621-24100</a>                      | EQUIPMENT & EQUIPMENT OI | 347,407.24 | 354,035.87 | 352,454.75 | 250,000.00      | 350,000.00      | 100,000.00       | 40.00% |
| <a href="#">0020-20-7210-623-44300</a>                      | EQUIPMENT & EQUIPMENT OI | 221,283.53 | 222,600.70 | 206,829.25 | 170,000.00      | 190,000.00      | 20,000.00        | 11.76% |
| <a href="#">0020-20-7210-625-29300</a>                      | EQUIPMENT & EQUIPMENT OI | 17,664.08  | 17,625.07  | 23,893.04  | 20,000.00       | 20,000.00       | 0.00             | 0.00%  |
| <a href="#">0020-20-7210-627-44600</a>                      | EQUIPMENT & EQUIPMENT OI | 18,652.07  | 17,093.51  | 19,047.70  | 20,000.00       | 20,000.00       | 0.00             | 0.00%  |
| Total Expense:                                              |                          | 605,006.92 | 611,355.15 | 602,224.74 | 460,000.00      | 580,000.00      | 120,000.00       | 26.09% |
| Total Function: 7210 - GENERAL ROADWAY EXPENSES/EQUIP       |                          | 605,006.92 | 611,355.15 | 602,224.74 | 460,000.00      | 580,000.00      | 120,000.00       | 26.09% |

Budget Comparison Report

|                                                              |                            |              |              | Comparison 1    | Comparison 1    |              |        |
|--------------------------------------------------------------|----------------------------|--------------|--------------|-----------------|-----------------|--------------|--------|
|                                                              |                            |              |              | Parent Budget   | Budget          | to Parent    | %      |
|                                                              |                            |              |              | 2024-2025       | 2025-2026       | Increase /   |        |
|                                                              |                            |              |              | Budget Director | Budget Director | (Decrease)   |        |
| Account Number                                               |                            |              |              |                 |                 |              |        |
| Function: 7211 - GENERAL ROADWAY EXPENSES/EQUIPMENT SUPPLIES |                            |              |              |                 |                 |              |        |
| Expense                                                      |                            |              |              |                 |                 |              |        |
| 0020-20-7211-000-70024                                       | TOOLS, MATERIALS & SUPPLIE | 0.00         | 0.00         | 0.00            | 0.00            | 0.00         | 0.00%  |
| 0020-20-7211-631-25000                                       | EQUIPMENT & EQUIPMENT OI   | 71,208.67    | 65,368.48    | 60,117.03       | 65,000.00       | 65,000.00    | 0.00%  |
| 0020-20-7211-632-25001                                       | EQUIPMENT & EQUIPMENT OI   | 1,052,546.79 | 804,026.93   | 655,157.89      | 700,000.00      | 850,000.00   | 21.43% |
| 0020-20-7211-633-25100                                       | EQUIPMENT & EQUIPMENT OI   | 55,660.95    | 54,610.33    | 56,163.48       | 40,000.00       | 50,000.00    | 25.00% |
| 0020-20-7211-634-25100                                       | EQUIPMENT & EQUIPMENT OI   | 2,217.42     | 5,004.88     | 9,562.66        | 1,500.00        | 2,000.00     | 33.33% |
| 0020-20-7211-635-25300                                       | EQUIPMENT & EQUIPMENT OI   | 134,456.83   | 210,262.76   | 155,092.15      | 150,000.00      | 160,000.00   | 6.67%  |
| 0020-20-7211-636-25400                                       | EQUIPMENT & EQUIPMENT OI   | 127,509.42   | 128,849.52   | 102,815.19      | 80,000.00       | 100,000.00   | 25.00% |
| 0020-20-7211-637-25400                                       | EQUIPMENT & EQUIPMENT OI   | 47,264.32    | 56,067.08    | 56,896.80       | 48,000.00       | 48,000.00    | 0.00%  |
| 0020-20-7211-638-25400                                       | EQUIPMENT & EQUIPMENT OI   | 5,236.56     | 7,203.85     | 8,980.55        | 6,000.00        | 8,000.00     | 33.33% |
| 0020-20-7211-642-25301                                       | EQUIPMENT & EQUIPMENT OI   | 0.00         | 0.00         | 205.87          | 7,000.00        | 7,000.00     | 0.00%  |
| 0020-20-7211-643-25400                                       | EQUIPMENT & EQUIPMENT OI   | 1,801.96     | 2,031.83     | 7,455.66        | 2,500.00        | 2,500.00     | 0.00%  |
| 0020-20-7211-649-25400                                       | EQUIPMENT & EQUIPMENT OI   | 751.88       | 1,799.06     | 2,807.73        | 1,500.00        | 1,500.00     | 0.00%  |
| Total Expense:                                               |                            | 1,498,654.80 | 1,335,224.72 | 1,115,255.01    | 1,101,500.00    | 1,294,000.00 | 17.48% |
| Total Function: 7211 - GENERAL ROADWAY EXPENSES/EQUIP        |                            | 1,498,654.80 | 1,335,224.72 | 1,115,255.01    | 1,101,500.00    | 1,294,000.00 | 17.48% |



Budget Comparison Report

|                                                       |                            | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Parent Budget                | Comparison 1<br>Budget       | Comparison 1<br>to Parent<br>Budget | %     |
|-------------------------------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|-------|
| Account Number                                        |                            |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |       |
| Function: 7212 - GENERAL ROADWAY EXPENSES/SUNDRY      |                            |                             |                             |                             |                              |                              |                                     |       |
| Expense                                               |                            |                             |                             |                             |                              |                              |                                     |       |
| <a href="#">0020-20-7212-650-47000</a>                | EQUIPMENT & EQUIPMENT OI   | 14,152.84                   | 14,050.34                   | 14,237.96                   | 14,000.00                    | 14,000.00                    | 0.00                                | 0.00% |
| <a href="#">0020-20-7212-652-41400</a>                | TELEPHONE EXPENSE          | 9,667.11                    | 9,264.64                    | 11,573.80                   | 11,000.00                    | 11,000.00                    | 0.00                                | 0.00% |
| <a href="#">0020-20-7212-653-43200</a>                | WATER & SEWER: TOOLS, MA   | 9,918.77                    | 11,861.33                   | 11,174.42                   | 11,000.00                    | 11,000.00                    | 0.00                                | 0.00% |
| <a href="#">0020-20-7212-654-43100</a>                | TOOLS, MATERIALS & SUPPLIE | 24,413.46                   | 21,974.18                   | 19,893.00                   | 25,000.00                    | 25,000.00                    | 0.00                                | 0.00% |
| <a href="#">0020-20-7212-655-43000</a>                | TOOLS, MATERIALS & SUPPLIE | 37,653.36                   | 18,901.55                   | 23,468.71                   | 35,000.00                    | 35,000.00                    | 0.00                                | 0.00% |
| <a href="#">0020-20-7212-660-41401</a>                | TOOLS, MATERIALS & SUPPLIE | 10,561.32                   | 11,521.56                   | 10,091.61                   | 11,000.00                    | 11,000.00                    | 0.00                                | 0.00% |
| Total Expense:                                        |                            | 106,366.86                  | 87,573.60                   | 90,439.50                   | 107,000.00                   | 107,000.00                   | 0.00                                | 0.00% |
| Total Function: 7212 - GENERAL ROADWAY EXPENSES/SUNDR |                            | 106,366.86                  | 87,573.60                   | 90,439.50                   | 107,000.00                   | 107,000.00                   | 0.00                                | 0.00% |

Budget Comparison Report

|                                                       |                            |          | Comparison 1    |                 | Comparison 1     |          | %          |
|-------------------------------------------------------|----------------------------|----------|-----------------|-----------------|------------------|----------|------------|
|                                                       |                            |          | Parent Budget   | Budget          | to Parent Budget |          |            |
|                                                       |                            |          | 2024-2025       | 2025-2026       | Increase /       |          |            |
|                                                       |                            |          | Budget Director | Budget Director | (Decrease)       |          |            |
| Account Number                                        |                            |          | 2022-2023       | 2023-2024       | 2024-2025        |          |            |
|                                                       |                            |          | Total Activity  | Total Activity  | Total Activity   |          |            |
| Function: 7220 - GENERAL ROADWAY EXPENSES/TOOLS       |                            |          |                 |                 |                  |          |            |
| Expense                                               |                            |          |                 |                 |                  |          |            |
| <a href="#">0020-20-7220-656-29000</a>                | TOOLS, MATERIALS & SUPPLIE | 254.65   | 0.00            | 889.51          | 2,000.00         | 2,000.00 | 0.00 0.00% |
| <a href="#">0020-20-7220-657-29000</a>                | TOOLS, MATERIALS & SUPPLIE | 4,016.34 | 6,741.78        | 13,719.55       | 5,000.00         | 5,000.00 | 0.00 0.00% |
| <a href="#">0020-20-7220-658-44000</a>                | TOOLS, MATERIALS & SUPPLIE | 0.00     | 0.00            | 0.00            | 1,000.00         | 1,000.00 | 0.00 0.00% |
| Total Expense:                                        |                            | 4,270.99 | 6,741.78        | 14,609.06       | 8,000.00         | 8,000.00 | 0.00 0.00% |
| Total Function: 7220 - GENERAL ROADWAY EXPENSES/TOOLS |                            | 4,270.99 | 6,741.78        | 14,609.06       | 8,000.00         | 8,000.00 | 0.00 0.00% |

Budget Comparison Report

|                                                             |                            |        |        |          | Comparison 1    | Comparison 1    |                  |       |
|-------------------------------------------------------------|----------------------------|--------|--------|----------|-----------------|-----------------|------------------|-------|
|                                                             |                            |        |        |          | Parent Budget   | Budget          | to Parent Budget | %     |
|                                                             |                            |        |        |          | 2024-2025       | 2025-2026       | Increase /       |       |
|                                                             |                            |        |        |          | Budget Director | Budget Director | (Decrease)       |       |
| Account Number                                              |                            |        |        |          |                 |                 |                  |       |
| Function: 7221 - GENERAL ROADWAY EXPENSES/MATERIALS PLD STK |                            |        |        |          |                 |                 |                  |       |
| Expense                                                     |                            |        |        |          |                 |                 |                  |       |
| <a href="#">0020-20-7221-661-21500</a>                      | TOOLS, MATERIALS & SUPPLIE | 441.26 | 398.42 | 7,331.59 | 1,000.00        | 1,000.00        | 0.00             | 0.00% |
| <a href="#">0020-20-7221-662-21300</a>                      | TOOLS, MATERIALS & SUPPLIE | 0.00   | 0.00   | 0.00     | 0.00            | 0.00            | 0.00             | 0.00% |
| <a href="#">0020-20-7221-663-21300</a>                      | TOOLS, MATERIALS & SUPPLIE | 0.00   | 0.00   | 0.00     | 0.00            | 0.00            | 0.00             | 0.00% |
| <a href="#">0020-20-7221-664-21300</a>                      | TOOLS, MATERIALS & SUPPLIE | 0.00   | 0.00   | 0.00     | 0.00            | 0.00            | 0.00             | 0.00% |
| <a href="#">0020-20-7221-666-21300</a>                      | TOOLS, MATERIALS & SUPPLIE | 0.00   | 0.00   | 0.00     | 0.00            | 0.00            | 0.00             | 0.00% |
| <a href="#">0020-20-7221-668-21400</a>                      | TOOLS, MATERIALS & SUPPLIE | 0.00   | 0.00   | 0.00     | 0.00            | 0.00            | 0.00             | 0.00% |
| Total Expense:                                              |                            | 441.26 | 398.42 | 7,331.59 | 1,000.00        | 1,000.00        | 0.00             | 0.00% |
| Total Function: 7221 - GENERAL ROADWAY EXPENSES/MATER       |                            | 441.26 | 398.42 | 7,331.59 | 1,000.00        | 1,000.00        | 0.00             | 0.00% |

# Budget Comparison Report

|                                                            |                            |                |                |                | Comparison 1    | Comparison 1    |            |          |
|------------------------------------------------------------|----------------------------|----------------|----------------|----------------|-----------------|-----------------|------------|----------|
|                                                            |                            |                |                |                | Parent Budget   | Budget          | to Parent  | %        |
|                                                            |                            | 2022-2023      | 2023-2024      | 2024-2025      | 2024-2025       | 2025-2026       | Increase / |          |
|                                                            |                            | Total Activity | Total Activity | Total Activity | Budget Director | Budget Director | (Decrease) |          |
| Account Number                                             |                            |                |                |                |                 |                 |            |          |
| Function: 7222 - GENERAL ROADWAY EXPENSES/SUPPLIES PLD STK |                            |                |                |                |                 |                 |            |          |
| Expense                                                    |                            |                |                |                |                 |                 |            |          |
| <a href="#">0020-20-7222-681-21800</a>                     | TOOLS, MATERIALS & SUPPLIE | 32,868.00      | 53,325.00      | 43,920.00      | 44,000.00       | 75,000.00       | 31,000.00  | 70.45%   |
| <a href="#">0020-20-7222-682-21800</a>                     | TOOLS, MATERIALS & SUPPLIE | 870.00         | 891.25         | 1,962.37       | 3,000.00        | 0.00            | -3,000.00  | -100.00% |
| <a href="#">0020-20-7222-683-21300</a>                     | TOOLS, MATERIALS & SUPPLIE | 3,879.91       | 3,073.23       | 4,374.28       | 5,000.00        | 0.00            | -5,000.00  | -100.00% |
| <a href="#">0020-20-7222-685-20200</a>                     | TOOLS, MATERIALS & SUPPLIE | 11,082.98      | 9,970.19       | 10,092.13      | 15,000.00       | 15,000.00       | 0.00       | 0.00%    |
| <a href="#">0020-20-7222-686-21300</a>                     | TOOLS, MATERIALS & SUPPLIE | 2,734.27       | 2,636.87       | 2,216.22       | 2,000.00        | 2,000.00        | 0.00       | 0.00%    |
| <a href="#">0020-20-7222-689-21200</a>                     | TOOLS, MATERIALS & SUPPLIE | 32,666.58      | 19,099.74      | 23,563.85      | 35,000.00       | 35,000.00       | 0.00       | 0.00%    |
| <a href="#">0020-20-7222-691-20300</a>                     | TOOLS, MATERIALS & SUPPLIE | 4,502.57       | 26,473.30      | 179.79         | 15,000.00       | 15,000.00       | 0.00       | 0.00%    |
| Total Expense:                                             |                            | 88,604.31      | 115,469.58     | 86,308.64      | 119,000.00      | 142,000.00      | 23,000.00  | 19.33%   |
| Total Function: 7222 - GENERAL ROADWAY EXPENSES/SUPPLI     |                            | 88,604.31      | 115,469.58     | 86,308.64      | 119,000.00      | 142,000.00      | 23,000.00  | 19.33%   |

Budget Comparison Report

|                                                                |                             |          |          |          | Comparison 1    | Comparison 1    |            |       |
|----------------------------------------------------------------|-----------------------------|----------|----------|----------|-----------------|-----------------|------------|-------|
|                                                                |                             |          |          |          | Parent Budget   | Budget          | to Parent  | %     |
|                                                                |                             |          |          |          | 2024-2025       | 2025-2026       | Budget     |       |
|                                                                |                             |          |          |          | Budget Director | Budget Director | Increase / |       |
|                                                                |                             |          |          |          |                 |                 | (Decrease) |       |
| Account Number                                                 |                             |          |          |          |                 |                 |            |       |
| Function: 7230 - GENERAL ROADWAY EXPENSES/DRAINAGE ASSESSMENTS |                             |          |          |          |                 |                 |            |       |
| Expense                                                        |                             |          |          |          |                 |                 |            |       |
| <a href="#">0020-20-7230-810-60100</a>                         | REAL ESTATE & BUILDINGS: DF | 5,461.29 | 5,782.84 | 7,714.65 | 6,000.00        | 6,000.00        | 0.00       | 0.00% |
|                                                                | Total Expense:              | 5,461.29 | 5,782.84 | 7,714.65 | 6,000.00        | 6,000.00        | 0.00       | 0.00% |
| Total Function: 7230 - GENERAL ROADWAY EXPENSES/DRAIN          |                             | 5,461.29 | 5,782.84 | 7,714.65 | 6,000.00        | 6,000.00        | 0.00       | 0.00% |



Budget Comparison Report

|                                                          |                             |           |           |           | Comparison 1    | Comparison 1    |                  |         |
|----------------------------------------------------------|-----------------------------|-----------|-----------|-----------|-----------------|-----------------|------------------|---------|
|                                                          |                             |           |           |           | Parent Budget   | Budget          | to Parent Budget | %       |
|                                                          |                             |           |           |           | 2024-2025       | 2025-2026       | Increase /       |         |
|                                                          |                             |           |           |           | Budget Director | Budget Director | (Decrease)       |         |
| Account Number                                           |                             |           |           |           |                 |                 |                  |         |
| Function: 7231 - GENERAL ROADWAY EXPENSES/BUILDING       |                             |           |           |           |                 |                 |                  |         |
| Expense                                                  |                             |           |           |           |                 |                 |                  |         |
| <a href="#">0020-20-7231-820-61000</a>                   | REAL ESTATE & BUILDINGS: BL | 57,619.26 | 25,967.49 | 47,361.23 | 30,000.00       | 80,000.00       | 50,000.00        | 166.67% |
| <a href="#">0020-20-7231-830-60000</a>                   | REAL ESTATE & BUILDINGS: GF | 3,508.75  | 15,228.00 | 34,941.68 | 20,000.00       | 20,000.00       | 0.00             | 0.00%   |
| Total Expense:                                           |                             | 61,128.01 | 41,195.49 | 82,302.91 | 50,000.00       | 100,000.00      | 50,000.00        | 100.00% |
| Total Function: 7231 - GENERAL ROADWAY EXPENSES/BUILDING |                             | 61,128.01 | 41,195.49 | 82,302.91 | 50,000.00       | 100,000.00      | 50,000.00        | 100.00% |

Budget Comparison Report

|                                                      |                             |           |           | Comparison 1    | Comparison 1    |                  |            |
|------------------------------------------------------|-----------------------------|-----------|-----------|-----------------|-----------------|------------------|------------|
|                                                      |                             |           |           | Parent Budget   | Budget          | to Parent Budget | %          |
|                                                      |                             |           |           | 2024-2025       | 2025-2026       | Increase /       |            |
|                                                      |                             |           |           | Budget Director | Budget Director | (Decrease)       |            |
| Account Number                                       |                             |           |           |                 |                 |                  |            |
| Function: 7232 - GENERAL ROADWAY EXPENSES/GROUNDS    |                             |           |           |                 |                 |                  |            |
| Expense                                              |                             |           |           |                 |                 |                  |            |
| 0020-20-7232-830-60000                               | REAL ESTATE & BUILDINGS: GF | 17,942.13 | 15,653.20 | 17,978.09       | 20,000.00       | 20,000.00        | 0.00 0.00% |
| Total Expense:                                       |                             | 17,942.13 | 15,653.20 | 17,978.09       | 20,000.00       | 20,000.00        | 0.00 0.00% |
| Total Function: 7232 - GENERAL ROADWAY EXPENSES/GROU |                             | 17,942.13 | 15,653.20 | 17,978.09       | 20,000.00       | 20,000.00        | 0.00 0.00% |

# COUNTY LIBRARY



Woodbury County

# Budget Comparison Report

## Account Detail

|                                        |                                |                             |                             |                             | Comparison 1<br>Budget       |                              | Comparison 1<br>to Parent<br>Budget |          |
|----------------------------------------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|----------|
|                                        |                                |                             |                             |                             | Parent Budget                |                              |                                     | %        |
|                                        |                                | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |          |
| Account Number                         |                                |                             |                             |                             |                              |                              |                                     |          |
| Fund: 0061 - COUNTY LIBRARY            |                                |                             |                             |                             |                              |                              |                                     |          |
| Revenue                                |                                |                             |                             |                             |                              |                              |                                     |          |
| <a href="#">0061-1-33-6400-25930</a>   | REIMBURSE. - OTHER ENTITY      | 81,822.52                   | 87,688.46                   | 47,516.62                   | 43,962.00                    | 88,223.00                    | 44,261.00                           | 100.68%  |
| <a href="#">0061-4-33-6400-81000</a>   | DONATIONS                      | 200.00                      | 4,500.00                    | 545.00                      | 0.00                         | 0.00                         | 0.00                                | 0.00%    |
| <a href="#">0061-4-33-6400-84900</a>   | MISCELLANEOUS                  | 0.00                        | 0.00                        | 5,843.07                    | 0.00                         | 0.00                         | 0.00                                | 0.00%    |
| Total Revenue:                         |                                | 82,022.52                   | 92,188.46                   | 53,904.69                   | 43,962.00                    | 88,223.00                    | 44,261.00                           | 100.68%  |
| Expense                                |                                |                             |                             |                             |                              |                              |                                     |          |
| <a href="#">0061-33-6400-000-10002</a> | DEPARTMENT HEADS               | 45,374.40                   | 48,162.80                   | 50,486.74                   | 48,464.00                    | 55,347.00                    | 6,883.00                            | 14.20%   |
| <a href="#">0061-33-6400-000-10003</a> | WAGE PLAN EMPLOYEES            | 44,834.34                   | 61,829.09                   | 60,752.83                   | 50,472.00                    | 74,910.00                    | 24,438.00                           | 48.42%   |
| <a href="#">0061-33-6400-000-10100</a> | WAGE PLAN EMP. PART TIME       | 43,998.19                   | 32,900.76                   | 43,997.44                   | 51,074.00                    | 57,964.00                    | 6,890.00                            | 13.49%   |
| <a href="#">0061-33-6400-000-11000</a> | FICA - CNTY CONTRIBUTION       | 9,206.44                    | 9,811.78                    | 11,579.26                   | 12,600.00                    | 13,991.00                    | 1,391.00                            | 11.04%   |
| <a href="#">0061-33-6400-000-11100</a> | IPERS - CNTY CONTRIBUTION      | 12,669.07                   | 13,443.19                   | 14,244.07                   | 13,000.00                    | 17,399.00                    | 4,399.00                            | 33.84%   |
| <a href="#">0061-33-6400-000-11300</a> | EMPLOYEE HOSPITALIZATION       | 18,164.01                   | 22,730.02                   | 23,065.85                   | 19,000.00                    | 25,265.00                    | 6,265.00                            | 32.97%   |
| <a href="#">0061-33-6400-000-11701</a> | LIFE INSURANCE                 | 95.09                       | 115.20                      | 115.20                      | 100.00                       | 115.00                       | 15.00                               | 15.00%   |
| <a href="#">0061-33-6400-000-11702</a> | DENTAL INSURANCE               | 872.71                      | 1,057.32                    | 1,057.32                    | 900.00                       | 1,057.00                     | 157.00                              | 17.44%   |
| <a href="#">0061-33-6400-000-11703</a> | LTD INSURANCE                  | 406.40                      | 561.03                      | 568.61                      | 450.00                       | 528.00                       | 78.00                               | 17.33%   |
| <a href="#">0061-33-6400-000-25000</a> | GAS & OIL                      | 1,792.05                    | 1,322.89                    | 1,382.87                    | 2,250.00                     | 2,280.00                     | 30.00                               | 1.33%    |
| <a href="#">0061-33-6400-000-26000</a> | STATIONARY/FORMS/GENERA        | 2,265.23                    | 2,159.44                    | 1,985.59                    | 2,300.00                     | 2,369.00                     | 69.00                               | 3.00%    |
| <a href="#">0061-33-6400-000-26100</a> | MAGAZINES & BOOKS              | 35,231.71                   | 36,128.65                   | 35,080.45                   | 36,000.00                    | 36,000.00                    | 0.00                                | 0.00%    |
| <a href="#">0061-33-6400-000-40000</a> | Publications, Notices & Advert | 45.00                       | 561.00                      | 595.87                      | 300.00                       | 180.00                       | -120.00                             | -40.00%  |
| <a href="#">0061-33-6400-000-41200</a> | POSTAGE & MAILING              | 443.19                      | 582.71                      | 533.07                      | 750.00                       | 720.00                       | -30.00                              | -4.00%   |
| <a href="#">0061-33-6400-000-41300</a> | EMPLOYEE MILEAGE               | 1,341.50                    | 1,037.95                    | 1,211.49                    | 2,000.00                     | 1,200.00                     | -800.00                             | -40.00%  |
| <a href="#">0061-33-6400-000-41400</a> | TELEPHONE EXPENSE              | 3,613.91                    | 3,074.54                    | 3,453.24                    | 4,000.00                     | 4,020.00                     | 20.00                               | 0.50%    |
| <a href="#">0061-33-6400-000-42200</a> | SCHOOL OF INSTRUCTION          | 0.00                        | 0.00                        | 0.00                        | 1,500.00                     | 1,500.00                     | 0.00                                | 0.00%    |
| <a href="#">0061-33-6400-000-43000</a> | NATURAL & LP GAS               | 1,547.87                    | 671.74                      | 648.88                      | 2,000.00                     | 720.00                       | -1,280.00                           | -64.00%  |
| <a href="#">0061-33-6400-000-43100</a> | ELECTRIC LIGHT & POWER         | 9,558.48                    | 9,634.41                    | 9,618.45                    | 9,800.00                     | 10,260.00                    | 460.00                              | 4.69%    |
| <a href="#">0061-33-6400-000-43200</a> | WATER & SEWER                  | 348.47                      | 389.63                      | 396.05                      | 380.00                       | 552.00                       | 172.00                              | 45.26%   |
| <a href="#">0061-33-6400-000-44000</a> | REPAIR & MAINTENANCE: VEH      | 225.78                      | 92.50                       | 0.00                        | 1,500.00                     | 1,020.00                     | -480.00                             | -32.00%  |
| <a href="#">0061-33-6400-000-44400</a> | REPAIR & MAINTENANCE: EQL      | 77.10                       | 863.00                      | 64.20                       | 400.00                       | 600.00                       | 200.00                              | 50.00%   |
| <a href="#">0061-33-6400-000-45000</a> | RENTALS: BUILDINGS             | 2,400.00                    | 14,400.00                   | 14,400.00                   | 14,400.00                    | 19,220.00                    | 4,820.00                            | 33.47%   |
| <a href="#">0061-33-6400-000-46200</a> | LIABILITY/PROPERTY INSUR.      | 33.89                       | 0.00                        | 0.00                        | 0.00                         | 0.00                         | 0.00                                | 0.00%    |
| <a href="#">0061-33-6400-000-62400</a> | Permanent Landscaping          | 0.00                        | 0.00                        | 6,377.40                    | 5,960.00                     | 0.00                         | -5,960.00                           | -100.00% |

Budget Comparison Report

| Account Number                         |                                    | 2022-2023<br>Total Activity | 2023-2024<br>Total Activity | 2024-2025<br>Total Activity | Parent Budget                | Comparison 1<br>Budget       | Comparison 1<br>to Parent<br>Budget | %      |
|----------------------------------------|------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|--------|
|                                        |                                    |                             |                             |                             | 2024-2025<br>Budget Director | 2025-2026<br>Budget Director | Increase /<br>(Decrease)            |        |
| <a href="#">0061-33-6400-000-63600</a> | MACHINERY & EQUIPMENT: O           | 870.20                      | 28,384.06                   | 1,296.20                    | 1,500.00                     | 1,500.00                     | 0.00                                | 0.00%  |
|                                        | Total Expense:                     | 235,415.03                  | 289,913.71                  | 282,911.08                  | 281,100.00                   | 328,717.00                   | 47,617.00                           | 16.94% |
|                                        | Total Fund: 0061 - COUNTY LIBRARY: | -153,392.51                 | -197,725.25                 | -229,006.39                 | -237,138.00                  | -240,494.00                  | -3,356.00                           | 1.42%  |
|                                        | Report Total:                      | -153,392.51                 | -197,725.25                 | -229,006.39                 | -237,138.00                  | -240,494.00                  | -3,356.00                           | 1.42%  |