

**CONSERVATION
ADMINISTRATION**

Fund 0001

-6100-

Office/Dept Name	Conservation
Type	Expense
Function Group	6100 - Administration
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
MACHINERY & EQUIPMENT: MOTOR VEHICLE	138,245	15,970	21,403	150,000	128,597	600.8%
WAGE PLAN EMPLOYEES	133,691	77,903	141,505	147,048	5,543	3.9%
DEPARTMENT HEADS	135,998	77,472	139,603	142,395	2,792	2.0%
SUPERVISORY	96,336	54,878	98,890	100,867	1,978	2.0%
EMPLOYEE HOSPITALIZATION	72,997	47,093	75,965	99,337	23,372	30.8%
IPERS - CNTY CONTRIBUTION	35,781	20,238	37,783	38,484	701	1.9%
FICA - CNTY CONTRIBUTION	28,035	15,854	29,721	30,245	525	1.8%
WAGE PLAN EMP. PART TIME	16,280	7,710	23,527	23,932	405	1.7%
DRAINAGE TAXES	8,788	7,314	10,500	10,500	-	0.0%
GAS & OIL	2,815	1,395	3,800	3,800	-	0.0%
DUES/MEMBERSHIPS	6,795	360	3,900	3,700	(200)	-5.1%
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	2,749	886	2,000	3,000	1,000	50.0%
TRAVEL EXPENSES	1,584	1,062	4,000	3,000	(1,000)	-25.0%
Law Enforcement Equipment	5,545	316	2,500	2,500	-	0.0%
CONTRACTUAL SERVICES	708	541	1,000	2,500	1,500	150.0%
REPAIR & MAINTENANCE: VEHICLE	149	268	2,500	2,500	-	0.0%
LEASE/PURCHASE AGREEMENT	2,472	1,236	2,500	2,500	-	0.0%
SCHOOL OF INSTRUCTION	1,715	700	2,500	2,000	(500)	-20.0%
TYPING, PRINTING & BINDING	20	525	2,000	2,000	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	865	552	2,000	2,000	-	0.0%
DENTAL INSURANCE	1,410	822	1,410	1,410	-	0.0%
Copier Maintenance Contract	961	521	1,200	1,200	-	0.0%
LTD INSURANCE	1,781	362	1,102	1,102	-	0.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	90	-	2,000	1,000	(1,000)	-50.0%
POSTAGE & MAILING	1,205	393	1,000	1,000	-	0.0%
AirCard Expense	1,486	744	960	960	-	0.0%
WEARING/SAFETY APPAREL	863	418	650	900	250	38.5%
PROFESSIONAL SERVICES	912	199	700	700	-	0.0%
OFFICIAL PUBL. & LEGALS	431	-	600	600	-	0.0%
MEDICAL FEES	200	-	400	400	-	0.0%
MAGAZINES & BOOKS	402	197	400	400	-	0.0%
LIFE INSURANCE	154	90	154	154	-	0.0%
REPAIR & MAINTENANCE: RADIO & RELATED EQUIPMENT	857	-	100	100	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: SAFETY	84	53	-	100	100	#DIV/0!
Motor Vehicle Equipment	2,646	-	-	-	-	#DIV/0!
License & Permits	125	-	-	-	-	#DIV/0!
Equipment Rental Charges	-	-	-	-	-	#DIV/0!
FOOD & PROVISIONS	51	-	-	-	-	#DIV/0!
Major Heating Systems	-	-	-	-	-	#DIV/0!
TIRES & TUBES	766	-	-	-	-	#DIV/0!
LAW ENFORCEMENT GUN PROGRAM	-	-	-	-	-	#DIV/0!
Lubricants	163	238	-	-	-	#DIV/0!
Grand Total	706,154	336,311	618,269	782,333	164,063	26.5%



Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1	Comparison 1	%		
				Parent Budget 2025-2026 Budget Director	Budget 2026-2027 Budget Director		to Parent Budget Increase / (Decrease)	
Fund: 0001 - GENERAL BASIC								
Function: 6100 - CONSERV. & RECREA. SER./CONSERVATION ADMIN.								
Revenue								
0001-4-22-6100-20100	GAS TAX REFUND	5,148.11	3,031.50	0.00	5,000.00	5,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Gas Tax Refund	Federal and state gas tax refund						
0001-4-22-6100-84800	MISCELLANEOUS REFUNDS	0.00	1,468.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		5,148.11	4,499.50	0.00	5,000.00	5,000.00	0.00	0.00%
Expense								
0001-22-6100-000-10002	DEPARTMENT HEADS	130,058.50	135,998.00	77,471.91	139,602.53	142,394.63	2,792.10	2.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	142,394.63				
0001-22-6100-000-10003	WAGE PLAN EMPLOYEES	126,638.01	133,690.97	77,903.22	141,504.61	147,047.56	5,542.95	3.92%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	147,047.56				
0001-22-6100-000-10004	SUPERVISORY	95,059.46	96,336.37	54,878.46	98,889.70	100,867.49	1,977.79	2.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	100,867.49				
0001-22-6100-000-10100	WAGE PLAN EMP. PART TIME	17,999.19	16,280.34	7,709.82	23,526.95	23,931.65	404.70	1.72%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	23,931.65				
0001-22-6100-000-11000	FICA - CNTY CONTRIBUTION	27,484.88	28,035.11	15,854.05	29,720.52	30,245.24	524.72	1.77%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget	Comparison 1	Comparison 1	%
				2025-2026 Budget Director	Budget	to Parent Budget	
Budget Code	Description	Units	Price	Amount	2026-2027 Budget Director	Increase / (Decrease)	
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	30,245.24			
0001-22-6100-000-11100	IPERS - CNTY CONTRIBUTION	34,997.10	35,781.12	20,238.19	37,782.61	38,484.07	701.46 1.86%
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	38,484.07			
0001-22-6100-000-11300	EMPLOYEE HOSPITALIZATION	72,099.79	72,997.37	47,092.54	75,964.56	99,336.96	23,372.40 30.77%
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	99,336.96			
0001-22-6100-000-11701	LIFE INSURANCE	153.60	153.60	89.60	153.60	153.60	0.00 0.00%
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	153.60			
0001-22-6100-000-11702	DENTAL INSURANCE	1,409.76	1,409.76	822.36	1,409.76	1,409.76	0.00 0.00%
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	1,409.76			
0001-22-6100-000-11703	LTD INSURANCE	1,814.92	1,781.28	362.04	1,101.60	1,101.60	0.00 0.00%
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	1,101.60			
0001-22-6100-000-23000	FOOD & PROVISIONS	85.33	50.85	0.00	0.00	0.00	0.00 0.00%
0001-22-6100-000-25000	GAS & OIL	3,068.74	2,815.39	1,599.08	3,800.00	3,800.00	0.00 0.00%
Budget Director	Fuel						
Budget Director	Fuel for 3 administrative vehicles for 8 employees at Nature Center,						
Budget Director	Fuel	0.00	0.00	3,800.00			
0001-22-6100-000-25100	Lubricants	135.89	162.75	238.35	0.00	0.00	0.00 0.00%
0001-22-6100-000-25300	TIRES & TUBES	772.40	766.13	0.00	0.00	0.00	0.00 0.00%
0001-22-6100-000-26000	STATIONARY/FORMS/GENERA	1,114.84	865.21	583.21	2,000.00	2,000.00	0.00 0.00%

Budget Comparison Report

Account Number	Budget Notes	Budget Code	Subject	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget	Comparison 1	Comparison 1	%
								2025-2026 Budget Director	Budget	to Parent Budget	
Budget Director	Budget Code	Budget Director	Description	Units	Price	Amount	2026-2027 Budget Director	Increase / (Decrease)			
			Stationary Forms - Supplies	Office supplies							
			Stationary - Forms & Supplies			0.00	0.00	2,000.00			
0001-22-6100-000-26100			MAGAZINES & BOOKS		441.76	401.88	228.92	400.00	400.00	0.00	0.00%
			Magazines & Books	Subscriptions and Sioux Cty Journal							
			Magazine& Books			0.00	0.00	400.00			
0001-22-6100-000-27500			Motor Vehicle Equipment		0.00	2,645.88	0.00	0.00	0.00	0.00	0.00%
0001-22-6100-000-27801			Law Enforcement Equipment		3,368.60	5,545.09	316.44	2,500.00	2,500.00	0.00	0.00%
			Law Enforcement equipment	Law enforcement equipment for officers and vehicles							
			Law Enforcement Equipment			0.00	0.00	2,500.00			
0001-22-6100-000-29300			EQUIPMENT & EQUIPMENT OI		124.85	84.09	52.80	0.00	100.00	100.00	0.00%
			Safety Protective	Incidental safety supplies							
0001-22-6100-000-29400			WEARING/SAFETY APPAREL		848.08	862.93	417.68	650.00	900.00	250.00	38.46%
			Uniform Allowances	Uniform allowances 3 employees							
			Uniform Allowances			0.00	0.00	900.00			
0001-22-6100-000-40000			OFFICIAL PUBL. & LEGALS		270.00	431.00	0.00	600.00	600.00	0.00	0.00%

Budget Comparison Report

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Account Number								
Budget Notes								
Budget Code	Subject							
Budget Director	Official Publications & Legals							
	Description							
	Official Publications & Legals							
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Official Publications & legals		0.00	0.00	600.00			
0001-22-6100-000-40200	TYPING, PRINTING & BINDING	3,095.00	19.57	525.00	2,000.00	2,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Typing Printing and Binding							
	Description							
	Stationary forms, newsletter supplies, printing camping coupon books and camping envelopes							
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Typing Printing & Binding		0.00	0.00	2,000.00			
0001-22-6100-000-41200	POSTAGE & MAILING	883.85	1,205.25	392.94	1,000.00	1,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Postage & Mailing							
	Description							
	Funds for postage machine lease and postage for daily mail & newsletters							
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Postage & Mailing		0.00	0.00	1,000.00			
0001-22-6100-000-41301	TRAVEL EXPENSES	1,189.42	1,584.32	1,062.38	4,000.00	3,000.00	-1,000.00	-25.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Travel Expenses							
	Description							
	Covers lodging & meals for 5 board members & 2 administrative staff for Annual Conference, ISAC, CCPOA & Winterfest							
0001-22-6100-000-41402	AirCard Expense	1,485.72	1,485.72	744.36	960.00	960.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Air Cards							
	Description							
	2 air cards for Dan & Brians law enforcement computers in vehicles and one for our GIS department							
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Air Cards		0.00	0.00	960.00			
0001-22-6100-000-42200	SCHOOL OF INSTRUCTION	560.00	1,715.00	925.17	2,500.00	2,000.00	-500.00	-20.00%

Budget Comparison Report

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Account Number								
Budget Notes								
Budget Code	Subject							
Budget Director	School of Instruction							
	Description							
	School of Instruction							
	Registration fees for training for employees							
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Conservation Board State Conference		0.00	0.00	500.00			
Budget Director	ISAC School of Instruction		0.00	0.00	500.00			
Budget Director	Peace Officers CEU's - 8 officers		0.00	0.00	500.00			
Budget Director	Pesticide CEU's		0.00	0.00	500.00			
0001-22-6100-000-42601	PROFESSIONAL SERVICES	374.41	911.92	199.41	700.00	700.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Professional Services							
	Description							
	Professional Services							
	Services such as appraisals or title opinions, fire permits & annual water user fees							
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Professional services		0.00	0.00	700.00			
0001-22-6100-000-42801	MEDICAL FEES	400.00	200.00	0.00	400.00	400.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Medical Fees							
	Description							
	Medical Fees							
	Physicals & drug testing, SING background checks							
0001-22-6100-000-44000	REPAIR & MAINTENANCE: VEH	4,020.86	148.81	267.67	2,500.00	2,500.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Repair & Maintenance							
	Description							
	Repair & Maintenance							
	Repair and maintenance for 3 administrative vehicles							
0001-22-6100-000-44600	REPAIR & MAINTENANCE: RAC	0.00	857.00	0.00	100.00	100.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Repair & Maintenance Radios							
	Description							
	Repair & Maintenance Radios							
	Radio reprogramming or repair							
0001-22-6100-000-44901	CONTRACTUAL SERVICES	998.00	708.00	540.50	1,000.00	2,500.00	1,500.00	150.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Annual maintenance & hosting fees for web		0.00	0.00	1,000.00			
Budget Director	Maintenance contract Little Sioux Septic sys		0.00	0.00	1,500.00			
0001-22-6100-000-44905	Copier Maintenance Contract	1,466.77	960.73	521.08	1,200.00	1,200.00	0.00	0.00%

Budget Comparison Report

Account Number	Budget Notes	Budget Code	Subject	Description	2023-2024	2024-2025	2025-2026	Parent Budget	Comparison 1	Comparison 1	%
					Total Activity	Total Activity	YTD Activity Through Jun	2025-2026 Budget Director	Budget	to Parent Budget	
Budget Director								2026-2027 Budget Director	Increase / (Decrease)		
0001-22-6100-000-48000			DUES/MEMBERSHIPS	Fees for copier maintenance	604.90	6,794.90	559.90	3,900.00	3,700.00	-200.00	-5.13%
	Budget Detail										
	Budget Code		Description		Units	Price	Amount				
	Budget Director		District III Dues		0.00	0.00	200.00				
	Budget Director		Iowa Assoc of Co. Cons Bds		0.00	0.00	2,500.00				
	Budget Director		Iowa Natural Heritage Foundation		0.00	0.00	1,000.00				
0001-22-6100-000-48700			License & Permits		27.16	124.54	0.00	0.00	0.00	0.00	0.00%
0001-22-6100-000-49601			DRAINAGE TAXES		10,732.10	8,787.56	7,314.08	10,500.00	10,500.00	0.00	0.00%
	Budget Notes										
	Budget Code		Subject	Description							
	Budget Director		Drainage Taxes	County's share of drainage taxes for Owego Wetland Complex							
0001-22-6100-000-63500			MACHINERY & EQUIPMENT: M		170,738.71	138,245.00	15,970.06	21,403.00	150,000.00	128,597.00	600.84%
	Budget Notes										
	Budget Code		Subject	Description							
	Budget Director		Motor Vehicle Equipment Breakdown	Breakdown of equipment off of our 5 year replacement plan							
	Budget Detail										
	Budget Code		Description		Units	Price	Amount				
	Budget Director		Trade 2015 Toro Mower 72" - Snyder Bend		0.00	0.00	23,000.00				
	Budget Director		Trade 2016 3/4T 4x4 Pickup ext Cab		0.00	0.00	45,000.00				
	Budget Director		Trade 2016 3/4T Pickup Double Cab		0.00	0.00	44,000.00				
	Budget Director		Trade XMark Zero Turn Mower - Little Sioux		0.00	0.00	38,000.00				
0001-22-6100-000-63600			MACHINERY & EQUIPMENT: O		1,106.02	90.00	0.00	2,000.00	1,000.00	-1,000.00	-50.00%
	Budget Notes										
	Budget Code		Subject	Description							
	Budget Director		Office Equipment & Furniture	Office equipment purchase repair at Nature Center							
0001-22-6100-000-63601			LEASE/PURCHASE AGREEMEN		2,457.80	2,472.00	1,442.00	2,500.00	2,500.00	0.00	0.00%
	Budget Notes										
	Budget Code		Subject	Description							
	Budget Director		Copier Lease Agreement	Lease for copy machine at the Nature Center							
0001-22-6100-000-64600			MACHINERY & EQUIPMENT: C		3,024.68	2,748.74	885.97	2,000.00	3,000.00	1,000.00	50.00%

Budget Comparison Report

Account Number	Budget Notes	Budget Code	Subject	Description	2023-2024	2024-2025	2025-2026	Parent Budget	Comparison 1	Comparison 1	%
					Total Activity	Total Activity	YTD Activity Through Jun	2025-2026 Budget Director	Budget	to Parent Budget	
			Computer Software	Software costs on 3 adobe licenses, other licenses at NC, Quick Books, GIS Avenza & Catalyst						Increase / (Decrease)	
			Total Expense:		721,111.10	706,154.18	337,209.19	618,269.44	782,332.56	164,063.12	26.54%
Total Function: 6100 - CONSERV. & RECREA. SER./CONSERVAT					-715,962.99	-701,654.68	-337,209.19	-613,269.44	-777,332.56	-164,063.12	26.75%

4a
2-6-24.

	Budget FY26	Budget FY27	YOY Budget Inc/(Dec)	Budget FY26
6100 Admin	\$ 618,269	\$ 782,333	\$ 164,064	26.5%
6110 Parks	\$ 1,281,664	\$ 1,441,416	\$ 159,752	12.5%
6120 Naturalist	\$ 391,709	\$ 418,340	\$ 26,631	6.8%
6123 Nature Center	\$ 63,758	\$ 79,908	\$ 16,150	25.3%
	\$ 2,355,400	\$ 2,721,997	\$ 366,597	15.6%
6100 Admin				
Motor Vehicle	\$ 128,597			
Salaries/FICA/IPERS	\$ 11,944			
Emp. Hospitalization	\$ 23,372			
Contractual Serv.	\$ 1,500	LS septic maintenance		
Misc. Changes	\$ (1,350)			
	\$ 164,063			
6110 Parks				
Salaries/FICA/IPERS	\$ 122,271	* Temporary Employees up \$106,393 (See below)		
Emp. Hospitalization	\$ 38,981			
Misc. Changes	\$ (1,499)			
	\$ 159,753			
6120 Naturalist				
Salaries/FICA/IPERS	\$ 15,005			
Emp. Hospitalization	\$ 11,626			
	\$ 26,631			
6123 Nature Center				
Prof. Services	\$ 20,000	Nature Ctr. foundation monitoring		
Misc. Changes	\$ (3,850)			
	\$ 16,150			
Total YOY Budget Inc/(Dec)	\$ 366,597			

3 Summer Ranger positions added back	59,903.58
3 Summer Maintenance positions added back	26,207.37
2 additional Concession positions for Little Sioux	11,959.94
\$0.25/hour increase on all seasonal positions	8,322.42
Increase from FY26 to FY27	106,393.31