

AUDITOR OFFICE SUMMARY

Office/Dept	(Multiple Items)
Type	Revenue
Fund	(Multiple Items)

Rev Func Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget (Inc)/Dec
2300 - State\Federal Pass-Thru Revenues	-	-	-	-	-
2500 - Contributions from other Intergov Units	(50,738)	(98,985)	(145,100)	(67,780)	77,320
3000 - Licenses & Permits	(4,278)	(719)	(3,050)	(3,050)	-
4000 - Charge for Service	(513,235)	(311,287)	(529,000)	(478,200)	50,800
8000 - Miscellaneous	(91)	-	-	-	-
Grand Total	(568,342)	(410,991)	(677,150)	(549,030)	128,120

Office/Dept Name	(Multiple Items)
Type	Expense

Fund	Function Group	Actual FY 2024	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)	% Variance
0001	8110 - Recording of Publi	809,448	821,908	473,529	848,647	729,320	(119,326)	-14.1%
	9010 - Administrative Ma	445,857	445,118	222,020	426,915	442,294	15,379	3.6%
	9011 - Real Estate	-	-	-	-	268,483	268,483	#DIV/0!
0002	8000 - Elections Administ	398,315	428,067	277,886	518,372	623,256	104,884	20.2%
	8001 - Elections Primary	110,518	(38)	-	111,373	-	(111,373)	-100.0%
	8002 - Elections General	2,495	283,328	-	-	277,095	277,095	#DIV/0!
	8010 - School Elections	89,007	(268)	88,670	89,763	-	(89,763)	-100.0%
	8011 - Special Elections	-	-	38,012	-	-	-	#DIV/0!
0011	8013 - City Elections	40,990	-	32,028	47,000	-	(47,000)	-100.0%
	8020 - Township Officials	8,623	6,060	5,100	8,000	8,000	-	0.0%
Grand Total		1,905,253	1,984,176	1,137,245	2,050,069	2,348,448	298,379	14.6%

Office/Dept Name	(Multiple Items)
Type	Expense
Fund	(Multiple Items)

Name	Actual YTD		Budget FY	Budget FY	YOY Budget	Inc/(Dec)	% Variance
	Actual FY 2024	Actual FY 2025	2026	2026	2027		
ORGANIZED EMPLOYEES	624,374	647,652	377,823	680,391	707,611	27,220	4.0%
EMPLOYEE HOSPITALIZATION	271,756	276,155	180,184	303,618	343,254	39,636	13.1%
APPOINTED DEPUTIES	278,254	288,831	161,086	290,272	296,078	5,805	2.0%
IMPROVEMENT REQUESTS	-	-	-	-	153,128	153,128	#DIV/0!
ELECTED OFFICIALS	106,881	111,956	63,171	113,832	116,109	2,277	2.0%
IPERS - CNTY CONTRIBUTION	96,709	99,617	57,060	103,011	106,625	3,613	3.5%
NON BILLABLE TEMPS	48,133	107,232	18,743	49,000	100,000	51,000	104.1%
MAINTENANCE CONTRACTS	63,389	76,163	21,716	83,102	97,974	14,872	17.9%
FICA - CNTY CONTRIBUTION	75,457	78,242	44,266	80,503	82,901	2,398	3.0%
POSTAGE & MAILING	36,170	67,612	25,167	33,100	67,000	33,900	102.4%
ELECTION OFFICIALS	107,208	65,884	82,928	108,500	66,200	(42,300)	-39.0%
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	34,730	27,164	25,348	26,686	25,358	(1,328)	-5.0%
ADMIN: OFFICE- POSTAGE	32,063	6,216	26	25,000	25,000	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	16,988	36,877	11,501	28,340	24,665	(3,675)	-13.0%
TYPING, PRINTING & BINDING	18,675	21,101	18,070	27,200	22,400	(4,800)	-17.6%
SCHOOL OF INSTRUCTION	19,988	9,807	9,909	17,500	14,850	(2,650)	-15.1%
TRAVEL EXPENSES	5,215	4,929	2,871	5,550	11,000	5,450	98.2%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	1,572	1,336	-	200	10,446	10,246	5123.0%
EMPLOYEE MILEAGE	11,900	8,384	6,162	11,930	8,830	(3,100)	-26.0%
TELEPHONE EXPENSE	9,736	6,789	5,171	10,030	8,270	(1,760)	-17.5%
Publications, Notices & Advertisements	-	-	-	-	8,000	8,000	#DIV/0!
TOWNSHIP OFFICERS	8,623	6,060	5,100	8,000	8,000	-	0.0%
MACHINERY & EQUIPMENT /OFFICE EQUIPMENT & FURN.	944	151	-	1,500	6,270	4,770	318.0%
DENTAL INSURANCE	5,522	5,537	3,289	5,639	5,639	-	0.0%
LONGEVITY COMPENSATION	5,200	4,200	1,400	4,500	4,700	200	4.4%
LTD INSURANCE	5,174	5,349	1,990	4,375	4,406	31	0.7%
MEAL EXPENSES	857	968	527	1,250	1,750	500	40.0%
DUES/MEMBERSHIPS	1,175	1,105	595	1,200	1,075	(125)	-10.4%
REPAIR & MAINTENANCE: VEHICLE	-	488	-	1,000	1,000	-	0.0%
RENTALS: OFFICE EQUIPMENT	884	830	530	830	830	-	0.0%
REPAIR & MAINTENANCE: EQUIPMENT	746	16	354	700	700	-	0.0%
LIFE INSURANCE	602	603	358	614	614	-	0.0%
GAS & OIL	195	364	87	350	375	25	7.1%
MAGAZINES & BOOKS	248	271	274	275	300	25	9.1%
PROFESSIONAL SERVICES	736	-	-	5,315	-	(5,315)	-100.0%
RENTALS: POLLING PLACES	280	-	-	280	-	(280)	-100.0%
BILLABLE TEMPS	-	-	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: INFO TECHNOLOGY HARDWARE	-	159	-	-	-	-	#DIV/0!
RENTALS: MOTOR VEHICLE	-	-	-	-	-	-	#DIV/0!
Grand Total	1,905,253	1,984,176	1,137,245	2,050,069	2,348,448	298,379	14.6%

Woodbury County, Iowa
 FY 2026-2027
 Authorized Positions - Auditor

Office/Dept	AUD	
Row Labels	Authorized Positions	Current FTE
FIN	4.0	4.0
Aud- Finance Clerk III	2.0	2.0
Deputy-Auditor	1.0	1.0
County Auditor	1.0	1.0
ELEC	3.0	3.0
Aud- Elections Clerk III/Secretary III/Bookkeeper	1.0	1.0
Elections Clerk II - Grade 3	1.0	1.0
Deputy-Commissioner of Elections	1.0	1.0
REC	9.0	9.0
Records Clerk II - Grade 3	5.0	5.0
Aud-Recorder-Clerk III/Secretary III/ Bookkeeper	2.0	2.0
Records- GIS Analyst	1.0	1.0
Deputy-Real Estate/Recorder	1.0	1.0
Grand Total	16.0	16.0

Woodbury County, Iowa
FY 2026-2027
Auditor - Union Members

Office/Dept AUD

Row Labels	Authorized Positions	Current FTE
AFSCME Courthouse	12.0	12.0
Records Clerk II - Grade 3	5.0	5.0
Aud- Finance Clerk III	2.0	2.0
Aud-Recorder-Clerk III/Secretary III/ Bookkeeper	2.0	2.0
Elections Clerk II - Grade 3	1.0	1.0
Records- GIS Analyst	1.0	1.0
Aud- Elections Clerk III/Secretary III/Bookeeper	1.0	1.0
Grand Total	12.0	12.0

Fund	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
0001 - GENERAL BASIC	-702,025.22	-726,861.78	-314,350.80	-678,511.34	-891,167.25	-212,655.91	31.34%
0002 - GENERAL SUPPLEMENTAL	-554,644.91	-682,911.53	-406,803.49	-686,407.68	-900,250.64	-213,842.96	31.15%
0011 - RURAL BASIC	8,622.82	6,060.00	5,100.00	8,000.00	8,000.00	0.00	0.00%
Report Total:	-1,265,292.95	-1,415,833.31	-726,254.29	-1,372,919.02	-1,799,417.89	-426,498.87	31.07%