

Board of Supervisors

Fund 0001

-9000-

Office/Dept Name	BOS
Type	Expense
Function Group	9000 - Boad of Supervisors

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% Variance
PROFESSIONAL SERVICES	237,548	109,716	100,000	230,000	130,000	130.0%
ELECTED OFFICIALS	218,656	118,390	213,336	217,602	4,267	2.0%
FISCAL AUDIT	120,820	78,005	80,000	120,000	40,000	50.0%
EMPLOYEE HOSPITALIZATION	83,199	48,393	95,819	110,900	15,081	15.7%
CONTRIBUTIONS/GOVERNMENT AND OTHER	144,699	110,686	48,708	35,948	(12,760)	-26.2%
DUES/MEMBERSHIPS	27,485	16,873	22,579	22,286	(293)	-1.3%
IPERS - CNTY CONTRIBUTION	20,641	11,176	20,139	20,542	403	2.0%
FICA - CNTY CONTRIBUTION	15,653	8,380	15,128	15,343	214	1.4%
EMPLOYEE MILEAGE	3,020	1,590	3,000	4,000	1,000	33.3%
TRAVEL EXPENSES	1,242	1,493	3,000	3,000	-	0.0%
CELL PHONE EXPENSE	2,562	1,510	3,000	3,000	-	0.0%
SCHOOL OF INSTRUCTION	1,055	630	2,000	2,000	-	0.0%
DENTAL INSURANCE	1,557	822	1,762	1,410	(352)	-20.0%
LTD INSURANCE	1,095	604	1,088	1,110	22	2.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	349	40	500	500	-	0.0%
MEAL EXPENSES	139	38	800	500	(300)	-37.5%
TYPING, PRINTING & BINDING	99	-	200	200	-	0.0%
LIFE INSURANCE	186	112	192	192	-	0.0%
ADMIN: OFFICE- POSTAGE	-	-	-	-	-	#DIV/0!
Audit FY End Adjusting Entry	-	-	-	-	-	#DIV/0!
External Audit Assistance	3,675	-	-	-	-	#DIV/0!
Lease Agreement Retirement	-	-	-	-	-	#DIV/0!
ALLOWANCES - TAXABLE	-	-	-	-	-	#DIV/0!
MISCELLANEOUS	946,334	487,083	-	-	-	#DIV/0!
FOOD	-	-	-	-	-	#DIV/0!
Interest Payments - Lease	-	-	-	-	-	#DIV/0!
Grand Total	1,830,013	995,541	611,251	788,532	177,281	29.0%



Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget 2025-2026 Budget Director	2026-2027 Budget Director		
Fund: 0001 - GENERAL BASIC								
Function: 9000 - POLICY & ADMINISTRATION/BOARD OF SUPERVISORS								
Revenue								
<u>0001-3-01-9000-28901</u>	Local Assistance and Tribal Cor	82,840.85	17,159.15	0.00	0.00	0.00	0.00	0.00%
<u>0001-4-01-9000-60901</u>	Sale of County Property	26,430.61	0.00	0.00	0.00	0.00	0.00	0.00%
<u>0001-4-01-9000-84900</u>	MISCELLANEOUS	0.00	0.00	17,686.00	0.00	0.00	0.00	0.00%
	Total Revenue:	109,271.46	17,159.15	17,686.00	0.00	0.00	0.00	0.00%
Expense								
<u>0001-01-9000-000-10000</u>	ELECTED OFFICIALS	210,927.58	218,655.86	118,390.17	213,335.64	217,602.30	4,266.66	2.00%
	Budget Detail							
	Budget Code							
	Budget Director							
	Description		Units	Price	Amount			
	Imported from PB Budget Code: 2% Project		0.00	0.00	217,602.30			
<u>0001-01-9000-000-11000</u>	FICA - CNTY CONTRIBUTION	15,362.46	15,652.96	8,379.84	15,128.41	15,342.61	214.20	1.42%
	Budget Detail							
	Budget Code							
	Budget Director							
	Description		Units	Price	Amount			
	Imported from PB Budget Code: 2% Project		0.00	0.00	15,342.61			
<u>0001-01-9000-000-11100</u>	IPERS - CNTY CONTRIBUTION	20,360.61	20,640.71	11,175.87	20,138.90	20,541.66	402.76	2.00%
	Budget Detail							
	Budget Code							
	Budget Director							
	Description		Units	Price	Amount			
	Imported from PB Budget Code: 2% Project		0.00	0.00	20,541.66			
<u>0001-01-9000-000-11300</u>	EMPLOYEE HOSPITALIZATION	92,469.60	83,199.00	48,393.38	95,818.80	110,899.92	15,081.12	15.74%
	Budget Detail							
	Budget Code							
	Budget Director							
	Description		Units	Price	Amount			
	Imported from PB Budget Code: 2% Project		0.00	0.00	110,899.92			
<u>0001-01-9000-000-11701</u>	LIFE INSURANCE	192.00	185.60	112.00	192.00	192.00	0.00	0.00%
	Budget Detail							
	Budget Code							
	Budget Director							
	Description		Units	Price	Amount			
	Imported from PB Budget Code: 2% Project		0.00	0.00	192.00			
<u>0001-01-9000-000-11702</u>	DENTAL INSURANCE	1,762.20	1,556.61	822.36	1,762.20	1,409.76	-352.44	-20.00%

Budget Comparison Report

Account Number	Budget Detail	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 Code	Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	1,409.76			Increase / (Decrease)	
0001-01-9000-000-11703	LTD INSURANCE		1,099.86	1,095.14	603.70	1,088.00	1,109.76	21.76	2.00%
0001-01-9000-000-26000	STATIONARY/FORMS/GENERA		550.92	349.12	40.00	500.00	500.00	0.00	0.00%
0001-01-9000-000-40200	TYPING, PRINTING & BINDING		144.00	98.50	0.00	200.00	200.00	0.00	0.00%
0001-01-9000-000-41300	EMPLOYEE MILEAGE		2,542.89	3,020.46	1,589.63	3,000.00	4,000.00	1,000.00	33.33%
0001-01-9000-000-41301	TRAVEL EXPENSES		1,987.53	1,242.18	1,493.09	3,000.00	3,000.00	0.00	0.00%
0001-01-9000-000-41302	MEAL EXPENSES		331.92	138.72	37.59	800.00	500.00	-300.00	-37.50%
0001-01-9000-000-41401	CELL PHONE EXPENSE		2,778.35	2,561.95	1,510.46	3,000.00	3,000.00	0.00	0.00%
0001-01-9000-000-42002	FISCAL AUDIT		133,490.00	120,820.00	78,005.00	80,000.00	120,000.00	40,000.00	50.00%
0001-01-9000-000-42004	External Audit Assistance		0.00	3,675.00	0.00	0.00	0.00	0.00	0.00%
0001-01-9000-000-42200	SCHOOL OF INSTRUCTION		1,120.00	1,055.00	630.00	2,000.00	2,000.00	0.00	0.00%
0001-01-9000-000-42601	PROFESSIONAL SERVICES		226,316.58	234,647.87	109,615.77	100,000.00	230,000.00	130,000.00	130.00%
0001-01-9000-000-48000	DUES/MEMBERSHIPS		21,848.00	27,485.00	16,872.90	22,579.00	22,286.00	-293.00	-1.30%
Budget Detail									
Budget Code	Description		Units	Price	Amount				
Budget Director	Hungry Canyons Dues		0.00	0.00	5,000.00				
Budget Director	ISAC Membership		0.00	0.00	6,300.00				
Budget Director	ISAC Supervisors Membership Dues		0.00	0.00	400.00				
Budget Director	NACO Membership Dues		0.00	0.00	2,119.00				
Budget Director	SIMPCO Membership		0.00	0.00	8,056.00				
Budget Director	Siouxland Chamber Dues		0.00	0.00	411.00				
Total Expense:			733,284.50	736,079.68	397,671.76	562,542.95	752,584.01	190,041.06	33.78%
Total Function: 9000 - POLICY & ADMINISTRATION/BOARD O			-624,013.04	-718,920.53	-379,985.76	-562,542.95	-752,584.01	-190,041.06	33.78%