

**AUDITOR
RECORDER**

Fund 0001

-8110-

(Includes personnel improvement request)

Office/Dept Name	Auditor Record
Type	Expense
Function Group	8110 - Recording of Public Documents
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget
					Inc/(Dec)
ORGANIZED EMPLOYEES	436,970	248,955	450,138	463,634	13,496
EMPLOYEE HOSPITALIZATION	165,658	102,570	171,957	188,290	16,333
APPOINTED DEPUTIES	95,236	53,695	96,757	98,693	1,935
IPERS - CNTY CONTRIBUTION	50,505	28,573	51,901	53,367	1,466
FICA - CNTY CONTRIBUTION	39,395	22,045	40,404	41,305	901
MAINTENANCE CONTRACTS	9,761	6,846	13,929	13,509	(420)
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	1,336	-	200	10,446	10,246
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	5,183	2,572	5,440	4,840	(600)
DENTAL INSURANCE	3,168	1,850	3,172	3,172	-
LONGEVITY COMPENSATION	2,800	-	2,900	3,000	100
TRAVEL EXPENSES	1,420	1,177	2,150	2,500	350
LTD INSURANCE	2,715	1,229	2,453	2,479	25
TYPING, PRINTING & BINDING	1,948	298	1,000	1,200	200
SCHOOL OF INSTRUCTION	750	475	1,150	1,150	-
TELEPHONE EXPENSE	835	272	830	830	-
RENTALS: OFFICE EQUIPMENT	830	530	830	830	-
EMPLOYEE MILEAGE	568	-	460	710	250
PARKING	700	700	700	700	-
LEASE/PURCHASE AGREEMENT	-	37	-	600	600
DUES/MEMBERSHIPS	555	595	525	525	-
CELL PHONE EXPENSE	490	268	525	480	(45)
MEAL EXPENSES	94	190	250	350	100
LIFE INSURANCE	345	202	346	346	-
MAGAZINES & BOOKS	271	274	275	300	25
REPAIR & MAINTENANCE: EQUIPMENT	-	-	200	200	-
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	145	145	155	155	-
OVERTIME	72	31	-	-	-
MACHINERY & EQUIPMENT: INFO TECHNOLOGY HARDWARE	159	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
IMPROVEMENT REQUESTS	-	-	-	(164,289)	(164,289)
Grand Total	821,908	473,529	848,647	729,320	(119,326)



Account Number	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)		
Fund: 0001 - GENERAL BASIC								
Function: 8110 - STATE ADMINISTRATIVE SERV/AUDITOR/RECORDER								
Revenue								
0001-1-07-8110-25930	REIMBURSE. - OTHER ENTITY	67,680.00	22,560.00	69,192.00	65,000.00	67,680.00	2,680.00	4.12%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	from SC/City Assr/Cnty Assr for GIS analyst	3.00	-22,560.00	-67,680.00				
0001-1-07-8110-40001	RECORDING OF INSTRUMENTS	292,620.00	309,585.00	198,425.00	350,000.00	300,000.00	-50,000.00	-14.29%
0001-1-07-8110-40400	REAL ESTATE TRANSFER TAX	130,405.87	143,073.39	77,760.53	125,000.00	125,000.00	0.00	0.00%
0001-1-07-8110-41000	AUDITOR'S TRANSFER FEES	21,905.00	21,005.00	13,315.00	20,000.00	20,000.00	0.00	0.00%
0001-1-07-8110-41202	RECORDER OVER/SHORT	225.00	260.80	126.80	0.00	200.00	200.00	0.00%
0001-1-07-8110-41302	VITAL STATISTIC FEES - DAILY	33,572.00	35,176.00	19,616.00	30,000.00	30,000.00	0.00	0.00%
0001-1-07-8110-41310	MARRIAGE LICENSE FEES	2,128.00	2,260.00	1,208.00	2,000.00	2,000.00	0.00	0.00%
0001-1-07-8110-41900	OTHER RECORDER FEES (COPY	1,196.00	1,875.00	835.50	2,000.00	1,000.00	-1,000.00	-50.00%
0001-4-07-8110-84800	MISCELLANEOUS REFUNDS	168.40	91.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	549,900.27	535,886.19	380,478.83	594,000.00	545,880.00	-48,120.00	-8.10%
Expense								
0001-07-8110-000-10001	APPOINTED DEPUTIES	92,166.36	95,235.89	53,695.16	96,757.41	98,692.56	1,935.15	2.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	98,692.56				
0001-07-8110-000-10007	ORGANIZED EMPLOYEES	425,432.27	436,970.32	248,955.31	450,137.94	463,634.36	13,496.42	3.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	463,634.36				
0001-07-8110-000-10200	LONGEVITY COMPENSATION	2,700.00	2,800.00	0.00	2,900.00	3,000.00	100.00	3.45%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	3,000.00				
0001-07-8110-000-10400	OVERTIME	136.09	72.37	31.08	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	Description	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)	
0001-07-8110-000-11000	FICA - CNTY CONTRIBUTION	38,353.85	39,394.72	22,045.08	40,403.86	41,304.62	900.76	2.23%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	41,304.62			
0001-07-8110-000-11100	I PERS - CNTY CONTRIBUTION	49,294.62	50,504.57	28,573.38	51,900.71	53,366.83	1,466.12	2.82%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	53,366.83			
0001-07-8110-000-11300	EMPLOYEE HOSPITALIZATION	163,067.65	165,657.50	102,570.42	171,956.88	188,289.60	16,332.72	9.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	188,289.60			
0001-07-8110-000-11701	LIFE INSURANCE	345.27	345.14	201.60	345.60	345.60	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	345.60			
0001-07-8110-000-11702	DENTAL INSURANCE	3,168.75	3,167.68	1,850.31	3,171.96	3,171.96	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	3,171.96			
0001-07-8110-000-11703	LTD INSURANCE	2,649.69	2,715.04	1,228.69	2,453.25	2,478.60	25.35	1.03%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	2,478.60			
0001-07-8110-000-11900	IMPROVEMENT REQUESTS	0.00	0.00	0.00	0.00	-164,288.74	-164,288.74	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Clerk II to Senior Clerks		0.00	0.00	20,614.72			
Budget Director	GIS Analyst Reclass		0.00	0.00	-92,188.62			
Budget Director	Replace RE Clerk II with Senior Clerk		0.00	0.00	-92,714.84			
0001-07-8110-000-26000	STATIONARY/FORMS/GENERA	4,539.55	5,183.49	2,571.83	5,440.00	4,840.00	-600.00	-11.03%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Copy & Plotter Paper		0.00	0.00	1,050.00			
Budget Director	Misc supplies including recording labels		0.00	0.00	1,040.00			

Budget Comparison Report

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					2025-2026 Budget Director	Budget	to Parent Budget	
					2026-2027	Budget Director	Increase / (Decrease)	
Budget Director	Toner & ink cartridges for 6 printers & 1 plo		0.00	0.00	2,750.00			
0001-07-8110-000-26100	MAGAZINES & BOOKS	247.99	270.99	273.99	275.00	300.00	25.00	9.09%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Sioiux City Journal--one year subscription		0.00	0.00	300.00			
0001-07-8110-000-40200	TYPING, PRINTING & BINDING	1,013.08	1,947.56	297.72	1,000.00	1,200.00	200.00	20.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Envelopes--Recorder & Vitals		0.00	0.00	900.00			
Budget Director	Vitals Security Paper		0.00	0.00	300.00			
0001-07-8110-000-41300	EMPLOYEE MILEAGE	821.12	567.53	0.00	460.00	710.00	250.00	54.35%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	To/from ICUBE meeting--Recorder Staff		0.00	0.00	210.00			
Budget Director	To/From ITAG Conference--Ron Koch		0.00	0.00	250.00			
Budget Director	To/from Omaha Airport--PRIA Diane Swobo		0.00	0.00	250.00			
0001-07-8110-000-41301	TRAVEL EXPENSES	3,122.53	1,420.25	1,176.96	2,150.00	2,500.00	350.00	16.28%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Airfare to/from 2 PRIA Conferences		0.00	0.00	900.00			
Budget Director	Hotel--PRIA, ITAG, ICUBE		0.00	0.00	1,600.00			
0001-07-8110-000-41302	MEAL EXPENSES	295.79	94.07	189.51	250.00	350.00	100.00	40.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Meals--PRIA, ICUBE, ITAG		0.00	0.00	350.00			
0001-07-8110-000-41303	PARKING	700.00	700.00	700.00	700.00	700.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Parking spot for Real Estate/Recorder Deput		0.00	0.00	700.00			
0001-07-8110-000-41400	TELEPHONE EXPENSE	925.72	835.30	272.05	830.00	830.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Telephone--Recorder, Vitals, Real Estate, GI		0.00	0.00	830.00			
0001-07-8110-000-41401	CELL PHONE EXPENSE	620.04	490.13	268.26	525.00	480.00	-45.00	-8.57%

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					2026-2027 Budget Director	Increase / (Decrease)		
		Cell Phone for Real Estate/Recorder Deputy		0.00	0.00	480.00			
0001-07-8110-000-42200		SCHOOL OF INSTRUCTION	1,495.00	750.00	475.00	1,150.00	1,150.00	0.00	0.00%
		Registration--2 PRIA Conferences, ITAG		0.00	0.00	1,150.00			
0001-07-8110-000-42601		PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-07-8110-000-44400		REPAIR & MAINTENANCE: EQL	395.00	0.00	0.00	200.00	200.00	0.00	0.00%
		Possible equipment repair		0.00	0.00	200.00			
0001-07-8110-000-44900		MAINTENANCE CONTRACTS	12,077.47	9,760.66	6,846.00	13,929.00	13,509.00	-420.00	-3.02%
		Cott online hosting-index,transfer,survey,mi		0.00	0.00	4,500.00			
		Microfilm Readers		0.00	0.00	4,400.00			
		Real Estate Canon Copier (includes toner)		0.00	0.00	350.00			
		Recorder Lexmark Printer (includes toner)		0.00	0.00	700.00			
		Recorder Ricoh Copier (includes toner)		0.00	0.00	330.00			
		Tyler Interface with Iowa Land Records		0.00	0.00	3,229.00			
0001-07-8110-000-45300		RENTALS: OFFICE EQUIPMENT	883.90	830.00	530.00	830.00	830.00	0.00	0.00%
		6 Safe Deposit Boxes--microfilm storage		0.00	0.00	830.00			
0001-07-8110-000-48000		DUES/MEMBERSHIPS	525.00	555.00	595.00	525.00	525.00	0.00	0.00%
		District 3 Recorder's Assn		0.00	0.00	50.00			
		ICUBE--Auditor/Recorder portion		0.00	0.00	100.00			
		Notary Renewal--Christine Murphy		0.00	0.00	30.00			
		PRIA--Diane Swoboda Peterson		0.00	0.00	145.00			
		Recorder's Assn Yearly Dues		0.00	0.00	200.00			
0001-07-8110-000-63200		MACHINERY & EQUIPMENT: I	0.00	159.00	0.00	0.00	0.00	0.00	0.00%
0001-07-8110-000-63600		MACHINERY & EQUIPMENT: O	1,571.59	1,335.53	0.00	200.00	10,446.00	10,246.00	5,123.00%