

SHERIFF OFFICE SUMMARY

Office/Dept	Sheriff
Type	Revenue
Fund	(Multiple Items)

Rev Func Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget (Inc)/Dec	% of Budget FY26
2000 - State Shared Revenues	-	-	(23,000)	-	23,000	-100.0%
2300 - State\Federal PassThru Revenues	(58,354)	(25,089)	(95,340)	(65,407)	29,933	-31.4%
2500 - Contributions from other Intergov Units	(1,966,859)	(1,964,260)	(4,388,000)	(4,740,000)	(352,000)	8.0%
2600 - State Grants	-	-	-	-	-	#DIV/0!
2800 - Federal Grants	(24,627)	(32,032)	(10,000)	(75,000)	(65,000)	650.0%
4000 - Charge for Service	(383,865)	(161,945)	(398,500)	(358,500)	40,000	-10.0%
7000 - ?	-	(60,490)	(60,000)	-	60,000	-100.0%
8000 - Miscellaneous	(1,677)	(8,323)	(7,000)	(2,000)	5,000	-71.4%
Grand Total	(2,435,383)	(2,252,140)	(4,981,840)	(5,240,907)	(259,067)	5.2%

Office/Dept Name	Sheriff
Type	Expense

Fund	Function Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)	% of Budget FY26
0001	1000 - Uniformed Patrol Services	2,397,892	1,527,606	2,410,223	2,805,071	394,848	16.4%
	1002 - Highway Safety Grant	39,571	31,418	48,406	46,745	(1,661)	-3.4%
	1003 - Sex Offender Registry	-	3,187	-	-	-	#DIV/0!
	1010 - Investigations	559,244	289,851	572,094	451,401	(120,693)	-21.1%
	1013 - Drug Task Force	15,629	7,865	24,795	24,794	(1)	0.0%
	1050 - Adult Correctional Services	10,842,869	6,850,005	11,480,620	12,145,753	665,133	5.8%
	1060 - Administration	2,038,006	1,158,464	2,092,319	2,318,246	225,927	10.8%
	1061 - Crime Prevention	118,516	71,984	131,148	142,448	11,300	8.6%
	1540 - Service of Civil Papers	732,280	434,173	765,110	801,422	36,313	4.7%
	0002	1430 - Courthouse Security	400,278	236,382	388,806	411,421	22,615
1431 - LEC Security		224,489	251,151	440,296	460,943	20,647	4.7%
1520 - Transport		1,028,178	538,521	1,059,763	1,162,844	103,081	9.7%
0011	1000 - Uniformed Patrol Services	1,186,326	643,005	1,236,648	1,284,754	48,107	3.9%
	1005 - Highway Safety Grant	4,728	7,850	5,987	5,987	(0)	0.0%
Grand Total		19,588,006	12,051,463	20,656,215	22,061,830	1,405,615	6.8%

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

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)	% of Budget FY26
ORGANIZED EMPLOYEES	6,938,852	4,084,594	7,438,574	7,833,786	395,212	5.3%
EMPLOYEE HOSPITALIZATION	1,992,228	1,204,610	2,040,655	2,448,435	407,779	20.0%
HEALTH SERVICES ASSISTANCE	2,182,369	1,545,425	2,318,137	2,318,137	-	0.0%
SUPERVISORY - ORGANIZED	1,616,496	877,652	1,632,792	1,746,816	114,025	7.0%
IPERS - CNTY CONTRIBUTION	1,007,063	670,348	1,219,291	1,261,156	41,865	3.4%
FOOD	739,259	505,812	883,000	928,000	45,000	5.1%
FICA - CNTY CONTRIBUTION	837,500	490,631	856,173	899,646	43,474	5.1%
OVERTIME	806,587	464,794	760,658	793,007	32,349	4.3%
APPOINTED DEPUTIES	793,208	484,348	739,159	746,675	7,516	1.0%
SUPERVISORY	500,262	270,169	499,138	505,158	6,020	1.2%
MACHINERY & EQUIPMENT: MOTOR VEHICLE	379,000	266,709	350,000	400,000	50,000	14.3%
CONTRACTUAL SERVICES	143,636	81,400	154,000	320,332	166,332	108.0%
GAS & OIL	224,759	113,636	255,000	260,000	5,000	2.0%
ELECTED OFFICIALS	175,174	98,842	178,111	181,673	3,562	2.0%
SHERIFF HOLIDAY OT	99,106	96,820	135,862	140,250	4,388	3.2%
REPAIR & MAINTENANCE: VEHICLE	141,157	84,349	134,000	136,500	2,500	1.9%
WEARING/SAFETY APPAREL	80,368	155,335	125,000	126,000	1,000	0.8%
HOUSEHOLD & INST. SUPPLIES	109,528	57,852	100,000	100,000	-	0.0%
MAINTENANCE CONTRACTS	20,686	70,557	64,257	74,257	10,000	15.6%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	73,470	31,247	70,400	70,400	-	0.0%
REPAIR & MAINTENANCE: RADIO & RELATED EQU	69,554	15,930	68,000	70,000	2,000	2.9%
STANDBY PAY	55,865	36,600	67,274	69,274	2,000	3.0%
WAGE PLAN EMP. PART TIME	77,004	44,264	52,179	66,929	14,750	28.3%
ALLOWANCES - TAXABLE	57,800	57,800	65,450	65,450	(0)	0.0%
ARMS/AMMUNITION	39,980	21,548	43,000	50,000	7,000	16.3%
DENTAL INSURANCE	48,666	28,078	49,694	49,694	-	0.0%
FIELD TRAINING PAY	32,099	17,139	30,200	33,200	3,000	9.9%
CELL PHONE EXPENSE	20,800	10,524	28,000	28,000	-	0.0%
MEAL EXPENSES	14,929	4,586	15,500	15,500	-	0.0%
DEPUTY ACTING SERGEANTS	9,510	12,727	13,080	15,080	2,000	15.3%
PROFESSIONAL SERVICES	4,379	1,022	15,000	15,000	-	0.0%
LONGEVITY COMPENSATION	16,900	5,900	15,700	12,400	(3,300)	-21.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT	7,033	-	10,551	9,251	(1,300)	-12.3%
K-9 DOG COSTS	8,848	1,428	8,000	8,000	-	0.0%
HOLIDAY OVERTIME	-	1,899	-	5,000	5,000	#DIV/0!
MAGAZINES & BOOKS	3,214	1,816	5,000	5,000	-	0.0%
SHERIFF TRANSPORTATION	1,523	5,939	5,000	5,000	-	0.0%
INSTRUCTOR PAY	4,231	2,835	3,650	4,850	1,200	32.9%
Maintenance & Repairs: Training Center	3,460	2,143	3,000	3,000	-	0.0%
DUES/MEMBERSHIPS	1,295	690	1,500	1,500	-	0.0%
TYPING, PRINTING & BINDING	328	-	1,000	1,000	-	0.0%
TEMPORARY EMPLOYEES	3,527	17	-	20	20	#DIV/0!
Grand Total	19,588,006	12,051,463	20,656,215	22,061,830	1,405,615	6.8%

Fund	2023-2024	2024-2025	2025-2026	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	Total Activity	Total Activity	YTD Activity Through Jun	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
0001 - GENERAL BASIC	-14,152,884.63	-14,335,066.11	-7,693,679.33	-12,557,875.38	-13,574,974.32	-1,017,098.94	8.10%
0002 - GENERAL SUPPLEMENTAL	-1,421,493.23	-1,628,318.46	-980,284.41	-1,878,865.14	-1,960,207.94	-81,342.80	4.33%
0011 - RURAL BASIC	-1,216,110.86	-1,189,238.55	-647,347.47	-1,237,634.79	-1,285,741.19	-48,106.40	3.89%
Report Total:	-16,790,488.72	-17,152,623.12	-9,321,311.21	-15,674,375.31	-16,820,923.45	-1,146,548.14	7.31%

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

Office/Dept	SHR	
Row Labels	Authorized Positions	Current FTE
Sheriff- Corrections Officers	74.0	72.0
Sheriff- Deputy	33.0	30.0
Sheriff Reserve	27.0	20.0
Sheriff-Jail Sgts	12.0	12.0
Sheriff- Sergeant	9.0	8.0
Sheriff - Clerk III/Secretary III/ Bookkeeper	7.0	7.0
Sheriff- Court Security Officers	6.0	6.0
Sheriff Civilian Lieutenant	4.0	3.0
Sheriff % Deputy Captain	2.0	2.0
Sheriff % Deputy Lieutenant	2.0	2.0
Courthouse Safety & Security	1.0	1.0
Sheriff % Deputy Chief	1.0	1.0
Sheriff- Lieutenant/Office Manager	1.0	1.0
County Sheriff	1.0	1.0
Sheriff Civilian Captain	1.0	1.0
Sheriff-Temporary Intern	0.0	0.0
Grand Total	181.0	167.0

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

Office/Dept	SHR
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Row Labels	Authorized Positions	Current FTE
AFSCME Courthouse	7.0	7.0
Sheriff - Clerk III/Secretary III/ Bookkeeper	7.0	7.0
CWA Civilian Officer	92.0	90.0
Sheriff- Corrections Officers	74.0	72.0
Sheriff-Jail Sgts	12.0	12.0
Sheriff- Court Security Officers	6.0	6.0
CWA Deputies	42.0	38.0
Sheriff- Deputy	33.0	30.0
Sheriff- Sergeant	9.0	8.0