



**Woodbury County Board of Supervisors
Budget Hearing Work Session - Afternoon
February 6, 2026, 1:00 p.m.
Basement Board of Supervisors Meeting Room**

Agenda

Call Meeting to Order

1. Emergency Services
 - a. Improvement Requests Action
 - b. 1200 – Emergency Services (G.S.) Action
 - c. 1201 – Paramedics (G.S.) Action
 - d. 6200 – Animal Control (R.B.) Action
2. Planning & Zoning
 - a. 6320 – Planning & Zoning (R.B.) Action
3. Human Resources
 - a. 9030 – Human Resources (G.B.) Action
4. Juvenile Detention
 - a. 3300 – JD Facility Action
5. Veteran's Affairs
 - a. 3200 – Administration (G.B.) Action
 - b. 3201 – IDVA Grant (G.B.) Action
 - c. 3210 – General Services (G.B.) Action
6. Attorney's Office
 - a. 1100 - Administration (G.B.) Action
 - b. 1104 – Collections (G.B.) Action
 - c. 1610 – Juvenile Division (G.B.) Action
 - d. 1500 – Jury & Witness Fess (G.S.) Action

7. WCICC

a. 9110 – Information & Technology (G.B.)	Action
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8. Board of Supervisors

a. 9000 – Board of Supervisors (G.B.)	Action
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b. 9001 – Administration	Action
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c. 9032 – Public Bidder	Action
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d. 9033 – Mail Services	Action
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ADJOURNMENT

Subject to Additions/Deletions

EMERGENCY SERVICES

Improvement Requests

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Emergency Services, Drew Baier, Director

Request: Full reinstatement of the full time paramedic position

Justification: Last year as part of the FY26 budgeting process, it was decided to freeze that position for a year after being left unfilled. Woodbury County Emergency Services is requesting full reinstatement of the FTE position and authorizing hiring within the FY27 budget year.

Financial Impact: \$119871.09 for wages and benefits

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0002-36-1201-000-10003	WAGE PLAN EMPLOYEES	77,953.09	
0002-36-1201-000-11703	LTD INSURANCE	275.40	
0002-36-1201-000-11701	LIFE INSURANCE	38.40	
0002-36-1201-000-11100	IPERS-CNTY CONTRIBUTION	7,159.99	
0002-36-1201-000-11000	FICA-CNTY CONTRIBUTION	4,621.05	
0002-36-1201-000-11000	FICA-CNTY CONTRIBUTION	1,080.73	
0002-36-1201-000-11300	EMPLOYEE HOSPITALIZATION	28,390.08	
0002-36-1201-000-11702	DENTAL INSURANCE	352.44	
Total:		\$119,871.18	

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Emergency Services, Drew Baier, Director

Request: Woodbury County Emergency Services is requesting a 1.5% wage increase for staff to include both full-time and part-time employees.

Justification: As Director, I am requesting a 1.5% wage increase **above any cost of living that the Board of Supervisors** may approve within the FY27 budget cycle year. The increase would close the gap that other professional EMS/Fire services are compensating their respective employees.

Financial Impact: \$8,961.72 TOTAL

Regular budget funding: Wage Plan Employees \$224,454.16

Full time EMT and AEMT \$3,300.80 increase

Regular budget funding: Wage Plan Employees Part Time \$49,172.48

Part time EMT and AEMT \$732.12 increase projected (varied hours)

\$4,032.92 COMBINED increase FY27 Regular Budget Wage Plan Employees & Part time

Paramedic budget funding: Wage Plan Employees \$315,710.01

Full time paramedic \$4642.80 increase

Paramedic budget funding: Wage Plan Employees Part time \$19,488.25

Part time paramedic \$286.60 increase projected (varied hours)

\$4,928.80 COMBINED increased FY27 Paramedic Budget Wage Plan Employees & Part time

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0002-41-1200-000-10003	WAGE PLAN EMPLOYEES	+ \$3,300.80	1.5% INCREASE
0002-41-1200-000-10100	WAGE PLAN EMP. PART TIME	+ \$732.12	1.5% INCREASE
0002-36-1201-000-10003	WAGE PLAN EMPLOYEES	+ \$4642.80	1.5% INCREASE
0002-36-1201-00010100	WAGE PLAN EMP. PART TIME	+ \$286.60	1.5% INCREASE
Total:		+ \$8,961.72	

IMPROVEMENT REQUEST

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Department/Division Title: Woodbury County Emergency Services, Drew Baier, Director

Request: To add 3 FTE EMS operation officer positions. The positions requested would be three (3) paramedics. This request and the re-established paramedic would provide additional staffing to handle increased need for EMS response.

Justification: There is a need to add staff for EMS coverage. Stats show that highest call volume and need for assistance is during the daytime when volunteer members are unavailable. The funding would provide 3 additional paramedics.

Financial Impact: \$359,613.54

Paramedic budget funding: Wage Plan Employees

One (1) Paramedic Operations Officer FTE \$119,871.18 per paramedic

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
	Wage Plan Paramedic		
0002-36-1201-000-10003	WAGE PLAN EMPLOYEES	233,859.27	
0002-36-1201-000-11703	LTD INSURANCE	826.20	
0002-36-1201-000-11701	LIFE INSURANCE	115.20	
0002-36-1201-000-11100	IPERS-CNTY CONTRIBUTION	21,479.97	
0002-36-1201-000-11000	FICA-CNTY CONTRIBUTION	13,863.15	
0002-36-1201-000-11000	FICA-CNTY CONTRIBUTION	3,242.19	
0002-36-1201-000-11300	EMPLOYEE HOSPITALIZATION	85,170.24	
0002-36-1201-000-11702	DENTAL INSURANCE	1,057.32	
	Total:	\$359,613.54	

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Emergency Services, Drew Baier, Director

Request: Adjust the Wage Plan EMP Part Time from FTE .20 back to FTE .25

Justification: This request will transition all the Wage Plan EMT Part Time FTE set at .25. Now with one of the EMTs advanced to Paramedic they moved .05 FTEs to the Paramedic Budget to create that FTE. We are asking to have all Wage Plan Part Time all levels be .25 FTE positions.

Financial Impact:

With 2% COLA the financial impact would be \$3,470.53

With 2% COLA and 1.5% proposed increase the financial impact would be \$3,521.56

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0002-41-1200-000-10100	Wage Plan Emp. PT (2% COLA)	\$17,352.67	
0002-41-1200-000-11000	FICA-CNTY Contribution	\$ 1,075.87	
0002-41-1200-000-11000	FICA-CNTY Contribution	\$ 251.61	
0002-41-1200-000-11100	IPERS	\$ 1,593.84	
	Total:	\$20,273.99	
0002-41-1200-000-10100	Wage Plan Emp. PT (3.5%=2% COLA + 1.5%)	\$17,607.85	
0002-41-1200-000-11000	FICA-CNTY Contribution	\$ 1,091.69	
0002-41-1200-000-11000	FICA-CNTY Contribution	\$ 255.31	
0002-41-1200-000-11100	IPERS	\$ 1,617.28	
	Total:	\$20,572.13	

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Emergency Services, Drew Baier, Director

Request: Adjust the Paramedic Budget Wage Plan Employees Part time from .05 FTEs to .25 FTEs

Justification: The part time Paramedic FTE hours .05 need to be adjusted to reflect the correct hours for time budgeted. The current calculation used to determine hours and wages for part time paramedics creates a deficiency from the start. This change would create a realistic budget number that anticipates use of benefits earned by employees.

Currently there are three part time EMT/AEMTs calculated at .25 FTEs which are fiscally realistic.

There are six part time Paramedics calculated at .05 FTEs, which is not an accurate representation of the schedule we operate.

Financial Impact:

With 2% Board of Supervisors suggested COLA the financial impact would be \$97,826.77

With 3.5% (2% COLA plus 1.5% requested) the financial impact would be \$99,835.87

Budget Account Detail

Account Number:	Description:	Amount:	Explanation: <u>6 PT PM @ .25 FTE</u>
0002-36-1200-000-10100	PM Wage Plan Emp. PT	19,488.27	116,929.62
0002-36-1201-000-11100	IPERS-CNTY CONTRIBUTION	1,790.00	10,740.00
0002-36-1201-000-11000	FICA-CNTY CONTRIBUTION	282.58	1,695.48
0002-36-1201-000-11000	FICA-CNTY CONTRIBUTION	1,208.27	7,249.62
EACH PART TIME PARAMEDIC AT THE 2% BOARD ADJUST.		\$22,769.12	\$136,614.72
0002-36-1201-000-10100	WAGE PLAN EMP. PART TIME	19,774.87	118,649.22
0002-36-1201-000-11100	IPERS-CNTY CONTRIBUTION	1816.32	10,897.92
0002-36-1201-000-11000	FICA-CNTY CONTRIBUTION	286.74	1,720.44
0002-36-1201-000-11000	FICA-CNTY CONTRIBUTION	1226.04	7,356.24
EACH PART TIME PARAMEDIC AT THE 1.5% REQUESTED BEYOND		\$23,103.97	\$138,623.82
Total:			

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Emergency Services, Drew Baier, Director

Request: Emergency Services request to reclassify Dawn Zahnley from a Clerk II Grade 5/Step 5 to a Clerk III Grade 5/Step 5.

Justification: The Clerk II position with Emergency Services has expanded from a Clerk II position to include additional administrative duties and responsibilities to support the Director.

A vast majority of duties and responsibilities she handles daily are above Clerk II level in my opinion as director. Dawn maintains her Iowa EMT Certification and has for nearly 25 years, 21 as an employee with Emergency Services and can respond as needed to assist on calls. Her education, certifications in multiple modalities, and years of experience make her an asset to the department. The experience and knowledge skill set helps to maintain required documents such as state EMS inspections and licensing and communication with the following entities: Iowa Department of Public Health, Bureau of Emergency and Trauma Service, Iowa Board of Pharmacy, service Medical Director, Iowa Donor Network, and Iowa Medical Examiner. An additional task assigned is oversight of scheduling training, monitoring patient care documentation and assisting the director with budgets. She ensures deadlines are met for reports, she manages personnel work schedules. At the local level, she serves as the point of contact for the rural fire and EMS services and serves as the secretary of the County EMS association.

Financial Impact:

FY27 Clerk II \$26.17/hr. for FTE .80 (2086 hrs.=1668.8 hrs.) **\$43,672.50** (Wages ONLY)
(the remaining .20 wages are for FTE (EMT) .20 (of 2764 hrs.) at the hourly rate of \$25.11 2% COLA or \$25.48 3.5%)

FY27 Clerk III \$30.47/hr. for FTE .80 (2086 hrs.-1668.8 hrs.) **\$50,484.34** (Wages ONLY)

The financial impact would be \$6,811.84

FYI..

If moved to FY27 Clerk III \$30.47/hr. for FTE 1.0 (2086 hrs.) \$63,560.42 (Wages Only)

FY27 Clerk II \$26.17/hrs. for FTE .80 (1668.8 hrs) with EMT FTE .20 (2764 hrs.= 552.8 hrs.) 2% COLA \$64,734.14 (Wages Only)

Which is total of 2,221,60 hours per year

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0002-41-41-1200-000-10007	Organized Employees	\$50,484.34	.80 FTE from Clerk II to Clerk III .20 FTE from EMT PT
	Total:	\$50,484.34	

EMERGENCY SERVICES

Fund 0002

-1200-

Includes personnel improvement request

Office/Dept	Emergency Services
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 Reve	-	-	-	-	-
2500 - Contributions from other Int	-	(2,469)	-	(7,000)	(7,000)
2600 - State Grants	-	-	-	-	-
4000 - Charge for Service	(920)	(558)	(1,100)	(1,100)	-
8000 - Miscellaneous	(65)	(9,100)	(7,900)	(1,500)	6,400
Grand Total	(985)	(12,127)	(9,000)	(9,600)	(600)

Office/Dept Name	Emergency Services
Type	Expense

Function Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)	% Variance
1200 - Ambulance Services	759,658	547,492	774,768	869,920	95,152	12.3%
6200 - Animal Shelter	9,511	7,227	9,527	9,527	-	0.0%
Grand Total	769,169	554,719	784,295	879,447	95,152	12.1%

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

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)	% Variance
WAGE PLAN EMPLOYEES	197,843	110,246	216,704	224,454	7,750	3.6%
EMPLOYEE HOSPITALIZATION	93,068	59,777	95,339	121,698	26,360	27.6%
DEPARTMENT HEADS	91,178	54,257	94,922	99,725	4,803	5.1%
PROFESSIONAL SERVICE	48,252	36,008	50,000	55,000	5,000	10.0%
WAGE PLAN EMP. PART TIME	40,607	18,611	51,031	49,172	(1,859)	-3.6%
IPERS - CNTY CONTRIBUTION	38,173	21,721	41,195	48,216	7,021	17.0%
ORGANIZED EMPLOYEES	51,454	29,315	42,404	43,673	1,268	3.0%
FICA - CNTY CONTRIBUTION	29,758	16,902	32,321	33,512	1,191	3.7%
GAS & OIL	15,898	8,323	21,155	21,155	-	0.0%
IMPROVEMENT REQUESTS	-	-	-	20,058	20,058	#DIV/0!
REPAIR & MAINTENANCE: VEHICLE	22,145	7,705	17,750	19,750	2,000	11.3%
REPAIRS & MAINTENANCE: BUILDING	9,705	9,372	13,200	16,200	3,000	22.7%
OVERTIME	16,286	9,544	5,500	16,000	10,500	190.9%
NATURAL & LP GAS	11,300	6,550	13,100	13,100	-	0.0%
MACHINERY & EQUIPMENT: SAFETY	15,388	3,675	9,125	12,125	3,000	32.9%
Training/Event Required Attendance	-	2,828	12,000	12,000	-	0.0%
Holiday Scheduled Off	5,544	4,887	10,000	10,000	-	0.0%
MEDICAL & LAB SUPPLIES	5,091	3,595	10,000	10,000	-	0.0%
HOLIDAY OVERTIME	5,281	4,477	8,000	8,000	-	0.0%
SCHOOL OF INSTRUCTION	7,282	5,556	8,000	8,000	-	0.0%
ELECTRIC LIGHT & POWER	5,621	2,985	6,160	6,160	-	0.0%
TELEPHONE EXPENSE	6,545	3,791	5,890	5,890	-	0.0%
WEARING/SAFETY APPAREL	3,464	1,976	5,000	5,000	-	0.0%
MAINTENANCE CONTRACTS	1,781	1,033	2,000	2,000	-	0.0%
DENTAL INSURANCE	1,762	1,028	1,762	1,762	-	0.0%
REPAIR & MAINTENANCE: RADIO &	1,962	-	1,750	1,750	-	0.0%
STATIONARY/FORMS/GENERAL OFF	307	479	750	750	-	0.0%
CUSTODIAL SUPPLIES	189	-	500	500	-	0.0%
TYPING, PRINTING & BINDING	-	76	470	470	-	0.0%
MAGAZINES & BOOKS	513	529	335	335	-	0.0%
POSTAGE & MAILING	190	-	200	200	-	0.0%
LIFE INSURANCE	192	112	192	192	-	0.0%
FOOD	54	50	100	100	-	0.0%
EMPLOYEE MILEAGE	-	-	100	100	-	0.0%
Grand Total	734,596	428,866	784,295	874,447	90,152	11.5%

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Fund	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun				
0002 - GENERAL SUPPLEMENTAL	-621,832.53	-724,099.86	-409,711.14	-765,868.43	-855,420.12	-89,551.69	11.69%
0011 - RURAL BASIC	-9,089.91	-9,511.29	-7,028.77	-9,427.00	-9,427.00	0.00	0.00%
Report Total:	-630,922.44	-733,611.15	-416,739.91	-775,295.43	-864,847.12	-89,551.69	11.55%



Budget Comparison Report

Account Detail

					Comparison 1	Comparison 1		
					Budget	to Parent		
					2025-2026	2026-2027	Increase /	%
					Budget Director	Budget Director	(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026				
		Total Activity	Total Activity	YTD Activity				
				Through Jun				
Fund: 0002 - GENERAL SUPPLEMENTAL								
Function: 1200 - EMERGENCY SERVICES/EMERGENCY SERVICES								
Revenue								
0002-1-41-1200-51001	AMBULANCE ASSIST	37,464.41	0.00	0.00	0.00	0.00	0.00	0.00%
0002-1-41-1200-51200	E911 SIGN SALES	2,560.00	920.00	360.00	1,000.00	1,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	E911 Sign Sales	Revenue for 911 Addressing						
0002-4-41-1200-25111	EMS TRAINING FUNDS	0.00	0.00	2,468.52	0.00	7,000.00	7,000.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Regular Budget EMS Training Funds	Revenue from EMT/AEMT students instructed at Climbing Hill.						
0002-4-41-1200-84800	MISCELLANEOUS REFUNDS	4,461.65	64.63	9,100.00	7,900.00	1,500.00	-6,400.00	-81.01%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Regular Budget Miscellaneous Refunds	No Changes						
Total Revenue:		44,486.06	984.63	11,928.52	8,900.00	9,500.00	600.00	6.74%
Expense								
0002-41-1200-000-10002	DEPARTMENT HEADS	81,333.73	91,177.59	54,256.87	94,921.71	99,725.01	4,803.30	5.06%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	99,725.01				
0002-41-1200-000-10003	WAGE PLAN EMPLOYEES	195,897.81	197,842.51	110,245.77	216,704.42	224,454.16	7,749.74	3.58%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	224,454.16				
0002-41-1200-000-10007	ORGANIZED EMPLOYEES	49,759.08	51,453.68	29,315.29	42,404.21	43,672.50	1,268.29	2.99%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026					
Budget Detail	Total Activity	Total Activity	YTD Activity	Through Jun				
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	43,672.50				
0002-41-1200-000-10100	WAGE PLAN EMP. PART TIME	23,730.44	40,607.15	18,611.20	51,031.05	49,172.48	-1,858.57	-3.64%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	49,172.48				
Budget Director								
0002-41-1200-000-10400	OVERTIME	13,290.67	16,285.55	9,544.18	5,500.00	16,000.00	10,500.00	190.91%
Budget Notes	Subject	Description						
Budget Code	Regular Budget Overtime	Request to increase \$10,500.00 from \$5,500.00 to \$16,000 to cover overtime for the regular schedule for EMTs/AEMTs.						
Budget Director								
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	16,000.00				
Budget Director								
0002-41-1200-000-10402	HOLIDAY OVERTIME	5,336.73	5,280.82	4,476.98	8,000.00	8,000.00	0.00	0.00%
Budget Notes	Subject	Description						
Budget Code	Regular Budget Holiday Overtime	No Changes						
Budget Director								
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	8,000.00				
Budget Director								
0002-41-1200-000-10403	Holiday Scheduled Off	0.00	5,544.33	4,886.55	10,000.00	10,000.00	0.00	0.00%
Budget Notes	Subject	Description						
Budget Code	Regular Budget Holiday Scheduled Off	No Changes						
Budget Director								
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	10,000.00				
Budget Director								
0002-41-1200-000-10428	Training/Event Required Atten	0.00	0.00	2,828.08	12,000.00	12,000.00	0.00	0.00%
Budget Notes	Subject	Description						
Budget Code	Regular Budget Training/Event Required Att	No Changes						
Budget Director								

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 Budget Director	2026-2027 Budget Director	
Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun				
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	12,000.00			
0002-41-1200-000-11000	FICA - CNTY CONTRIBUTION	27,326.58	29,758.46	16,901.98	32,321.41	33,511.93	1,190.52 3.68%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	33,511.93			
0002-41-1200-000-11100	IPERS - CNTY CONTRIBUTION	34,755.80	38,173.13	21,721.21	41,194.77	48,216.21	7,021.44 17.04%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	48,216.21			
0002-41-1200-000-11300	EMPLOYEE HOSPITALIZATION	77,463.19	93,067.80	59,776.53	95,338.80	121,698.48	26,359.68 27.65%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	121,698.48			
0002-41-1200-000-11701	LIFE INSURANCE	182.40	192.00	112.00	192.00	192.00	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	192.00			
0002-41-1200-000-11702	DENTAL INSURANCE	1,674.09	1,762.20	1,027.95	1,762.20	1,762.20	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	1,762.20			
0002-41-1200-000-11703	LTD INSURANCE	1,545.21	1,861.32	553.53	1,317.86	1,377.00	59.14 4.49%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	1,377.00			
0002-41-1200-000-11900	IMPROVEMENT REQUESTS	0.00	0.00	0.00	0.00	20,058.15	20,058.15 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	2% to 3.5%	0.00	0.00	7,228.18			
Budget Director	Clerk II to Clerk III	0.00	0.00	9,061.30			
Budget Director	EMT Part if 3.5% Raise	0.00	0.00	298.14			
Budget Director	EMT Part Time from 0.20 to 0.25	0.00	0.00	3,470.53			

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026				
		Total Activity	Total Activity	YTD Activity				
				Through Jun				
0002-41-1200-000-23200	CUSTODIAL SUPPLIES	876.41	188.67	0.00	500.00	500.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Regular Budget Custodial Supplies		No Changes					
0002-41-1200-000-25000	GAS & OIL	17,692.59	14,201.28	7,240.60	19,000.00	19,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Regular Budget Gas & Oil		No Changes					
0002-41-1200-000-26000	STATIONARY/FORMS/GENERA	746.12	307.46	479.15	750.00	750.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Regular Budget Office Supplies		No Changes					
0002-41-1200-000-26100	MAGAZINES & BOOKS	370.99	513.00	528.99	335.00	335.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Regular Budget Magazines & Books		No Changes					
0002-41-1200-000-29100	MEDICAL & LAB SUPPLIES	7,499.26	5,091.32	3,594.97	10,000.00	10,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Regular Budget Medical & Lab Supplies		No Changes					
0002-41-1200-000-29400	WEARING/SAFETY APPAREL	4,744.27	3,463.75	1,975.50	5,000.00	5,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Regular Budget Wearing/Safety Apparel		No Changes					
0002-41-1200-000-40200	TYPING, PRINTING & BINDING	470.00	0.00	76.31	470.00	470.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Regular Budget Typing, Printing & Binding		No Changes					
0002-41-1200-000-41200	POSTAGE & MAILING	190.40	189.80	0.00	200.00	200.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Regular Budget Postage & Mailing		No Changes					
0002-41-1200-000-41300	EMPLOYEE MILEAGE	0.00	0.00	0.00	100.00	100.00	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	Comparison 1	Comparison 1	%	
								Budget	to Parent Budget		
Budget Director								2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
0002-41-1200-000-41301			TRAVEL EXPENSES		107.25	0.00	0.00	0.00	0.00	0.00	0.00%
0002-41-1200-000-41400			TELEPHONE EXPENSE		6,284.56	6,545.02	3,791.19	5,890.00	5,890.00	0.00	0.00%
0002-41-1200-000-41401			CELL PHONE EXPENSE		977.14	959.38	548.33	1,000.00	1,000.00	0.00	0.00%
0002-41-1200-000-42200			SCHOOL OF INSTRUCTION		9,541.50	7,282.00	5,555.75	8,000.00	8,000.00	0.00	0.00%
0002-41-1200-000-42601			PROFESSIONAL SERVICE		47,543.06	48,251.67	36,007.70	50,000.00	55,000.00	5,000.00	10.00%
0002-41-1200-000-43000			NATURAL & LP GAS		10,701.60	11,299.60	6,550.02	13,100.00	13,100.00	0.00	0.00%
0002-41-1200-000-43100			ELECTRIC LIGHT & POWER		5,844.54	5,620.76	2,984.77	6,160.00	6,160.00	0.00	0.00%
0002-41-1200-000-43200			WATER & SEWER		1,371.90	1,460.40	730.20	1,700.00	1,700.00	0.00	0.00%
0002-41-1200-000-44000			REPAIR & MAINTENANCE: VEH		7,781.44	16,986.63	2,954.94	13,000.00	15,000.00	2,000.00	15.38%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 Budget Director	2026-2027 Budget Director	
					2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun
Account Number	Budget Notes	Budget Code	Subject	Description			
	Budget Director		Regular Budget Repair & Maintenance; Vehi	Request to increase by \$2,000.00 from \$13,000.00 to \$15,000.00 due to the number of vehicles increasing and cost of regular repairs and			
0002-41-1200-000-44100			REPAIRS & MAINTENANCE: BUIL		15,733.96	8,587.54	8,178.00
	Budget Notes				12,000.00	15,000.00	3,000.00
	Budget Code						25.00%
	Budget Director		Regular Budget Repairs & Maintenance; Bui	Request to increase \$3,000.00 from \$12,000.00 to \$15,000.00 due cost increases and expenses above regular operations for example boiler, and			
0002-41-1200-000-44400			REPAIR & MAINTENANCE: EQL		1,918.57	1,998.85	1,477.36
	Budget Notes				2,000.00	2,000.00	0.00
	Budget Code						0.00%
	Budget Director		Regular Budget Repair & Maintenance; Equi	No Changes			
0002-41-1200-000-44600			REPAIR & MAINTENANCE: RAC		3,238.91	1,961.54	0.00
	Budget Notes				1,750.00	1,750.00	0.00
	Budget Code						0.00%
	Budget Director		Regular Budget Repair & Maint; Radio & Rel	No Changes			
0002-41-1200-000-44900			MAINTENANCE CONTRACTS		2,347.23	1,781.17	1,032.96
	Budget Notes				2,000.00	2,000.00	0.00
	Budget Code						0.00%
	Budget Director		Regular Budget Maintenance Contracts	No Changes			
0002-41-1200-000-48000			DUES/MEMBERSHIPS		0.00	0.00	0.00
	Budget Notes				0.00	0.00	0.00
	Budget Code						0.00%
	Budget Director		Regular Budget Machinery & Equipment: Sa	Request to increase \$3,000.00 from \$9,125.00 to \$12,125.00 due to projected cost of maintenance & repairs and replacement of out dated equipment. Example; turnout gear & helmets.			
0002-41-1200-000-63802			MACHINERY & EQUIPMENT: S		8,041.16	15,388.11	3,674.80
	Budget Notes				9,125.00	12,125.00	3,000.00
	Budget Code						32.88%
	Budget Director		Regular Budget Machinery & Equipment: Sa	Request to increase \$3,000.00 from \$9,125.00 to \$12,125.00 due to projected cost of maintenance & repairs and replacement of out dated equipment. Example; turnout gear & helmets.			
Total Expense:					666,318.59	725,084.49	421,639.66
					774,768.43	864,920.12	90,151.69
							11.64%
Total Function: 1200 - EMERGENCY SERVICES/EMERGENCY SE					-621,832.53	-724,099.86	-409,711.14
					-765,868.43	-855,420.12	-89,551.69
							11.69%
Total Fund: 0002 - GENERAL SUPPLEMENTAL:					-621,832.53	-724,099.86	-409,711.14
					-765,868.43	-855,420.12	-89,551.69
							11.69%

EMERGENCY SERVICES

Paramedics

Fund 0002

(was Fund 0029 for FY23 and FY24)

-1201-

(Includes personnel improvement request)

Office/Dept	Ambulance
Type	Revenue
Fund	(Multiple Items)

Rev Func Group	Actual YTD				YOY Budget (Inc)/Dec
	Actual FY 2025	2026	Budget FY 2026	Budget FY 2027	
4000 - Charge for Service	(85,380)	(22,587)	(40,000)	(40,000)	-
Grand Total	(85,380)	(22,587)	(40,000)	(40,000)	-

Office/Dept Name	Ambulance
Type	Expense

Function Group	Actual YTD				YOY Budget Inc/(Dec)	% Variance
	Actual FY 2025	2026	Budget FY 2026	Budget FY 2027		
1200 - Ambulance Services	407,952	224,553	402,228	1,030,999	628,771	156.3%
Grand Total	407,952	224,553	402,228	1,030,999	628,771	156.3%

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

Name	Actual YTD				YOY Budget Inc/(Dec)	% Variance
	Actual FY 2025	2026	Budget FY 2026	Budget FY 2027		
IMPROVEMENT REQUESTS	-	-	-	508,891	508,891	#DIV/0!
WAGE PLAN EMPLOYEES	197,604	121,769	229,234	315,710	86,476	37.7%
EMPLOYEE HOSPITALIZATION	28,438	21,952	35,191	47,057	11,866	33.7%
IPERS - CNTY CONTRIBUTION	27,318	14,941	27,310	35,472	8,163	29.9%
FICA - CNTY CONTRIBUTION	22,290	12,182	22,036	29,026	6,991	31.7%
MEDICAL & LAB SUPPLIES	16,635	11,844	22,355	22,355	-	0.0%
WAGE PLAN EMP. PART TIME	78,694	14,672	19,103	19,488	385	2.0%
Training/Event Required Attendance	-	3,261	16,000	16,000	-	0.0%
Holiday Scheduled Off	7,399	7,335	15,000	15,000	-	0.0%
OVERTIME	12,397	10,670	6,000	12,000	6,000	100.0%
HOLIDAY OVERTIME	5,601	4,957	8,000	8,000	-	0.0%
DENTAL INSURANCE	940	617	1,057	1,057	-	0.0%
LTD INSURANCE	1,048	285	826	826	-	0.0%
LIFE INSURANCE	102	67	115	115	-	0.0%
Grand Total	398,466	224,553	402,228	1,030,999	628,771	156.3%



Budget Comparison Report

Account Detail

					Comparison 1 Budget	Comparison 1 to Parent Budget		
					Parent Budget			
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	%
Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun					
Fund: 0002 - GENERAL SUPPLEMENTAL								
Function: 1201 - EMERGENCY SERVICES/EMERGENCY PARAMEDIC SERV.								
Revenue								
0002-1-36-1201-51001	AMBULANCE ASSIST	0.00	85,379.83	22,586.52	40,000.00	40,000.00	0.00	0.00%
Budget Notes								
Budget Code								
Budget Director								
Subject								
Description								
Paramedic Budget-Ambulance Assist								
Revenue from ALS Assists								
Total Revenue:								
	0.00	85,379.83	22,586.52		40,000.00	40,000.00	0.00	0.00%
Expense								
0002-36-1201-000-10003	WAGE PLAN EMPLOYEES	0.00	197,603.62	121,768.89	229,233.99	315,710.01	86,476.02	37.72%
Budget Detail								
Budget Code								
Budget Director								
Description								
Imported from PB Budget Code: 2% Project								
Units								
Price								
Amount								
0.00 0.00 315,710.01								
0002-36-1201-000-10100	WAGE PLAN EMP. PART TIME	0.00	78,694.45	14,672.20	19,102.85	19,488.25	385.40	2.02%
Budget Detail								
Budget Code								
Budget Director								
Description								
Imported from PB Budget Code: 2% Project								
Units								
Price								
Amount								
0.00 0.00 19,488.25								
0002-36-1201-000-10400	OVERTIME	0.00	12,396.78	10,670.42	6,000.00	12,000.00	6,000.00	100.00%
Budget Notes								
Budget Code								
Budget Director								
Subject								
Paramedic Budget Overtime								
Description								
Request to increase by \$6,000.00 from \$6,000.00 to \$12,000.00 to cover the regular schedule that includes overtime of officers.								
Budget Detail								
Budget Code								
Budget Director								
Description								
Imported from PB Budget Code: 2% Project								
Units								
Price								
Amount								
0.00 0.00 12,000.00								
0002-36-1201-000-10402	HOLIDAY OVERTIME	0.00	5,600.65	4,957.27	8,000.00	8,000.00	0.00	0.00%
Budget Notes								
Budget Code								
Budget Director								
Subject								
Paramedic Budget Holiday Overtime								
Description								
No Changes								

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026					
Budget Detail	Total Activity	Total Activity	YTD Activity					
Budget Code			Through Jun					
Budget Director								
					Amount			
Imported from PB Budget Code: 2% Project					8,000.00			
0002-36-1201-000-10403								
Budget Notes								
Budget Code								
Budget Director								
Subject								
Paramedic Budget Holiday Scheduled Off								
Description								
No Changes								
Budget Detail								
Budget Code								
Budget Director								
Description								
Imported from PB Budget Code: 2% Project					15,000.00			
0002-36-1201-000-10428								
Budget Notes								
Budget Code								
Budget Director								
Subject								
Paramedic Budget Training/Event Required								
Description								
No Changes								
Budget Detail								
Budget Code								
Budget Director								
Description								
Imported from PB Budget Code: 2% Project					16,000.00			
0002-36-1201-000-11000								
Budget Detail								
Budget Code								
Budget Director								
Description								
FICA - CNTY CONTRIBUTION					22,035.90	29,026.43	6,990.53	31.72%
0002-36-1201-000-11100								
Budget Detail								
Budget Code								
Budget Director								
Description								
Imported from PB Budget Code: 2% Project					29,026.43			
0002-36-1201-000-11100								
Budget Detail								
Budget Code								
Budget Director								
Description								
Imported from PB Budget Code: 2% Project					35,472.31			
0002-36-1201-000-11300								
Budget Detail								
Budget Code								
Budget Director								
Description								
EMPLOYEE HOSPITALIZATION					35,191.44	47,057.28	11,865.84	33.72%
0002-36-1201-000-11701								
Budget Detail								
Budget Code								
Budget Director								
Description								
Imported from PB Budget Code: 2% Project					47,057.28			
0002-36-1201-000-11701								
Budget Detail								
Budget Code								
Budget Director								
Description								
LIFE INSURANCE					115.20	115.20	0.00	0.00%
Budget Detail								
Budget Code								
Budget Director								
Description								
Imported from PB Budget Code: 2% Project					115.20			

Budget Comparison Report

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)
0002-36-1201-000-11702	DENTAL INSURANCE	0.00	939.84	616.77	1,057.32	1,057.32	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	1,057.32			
0002-36-1201-000-11703	LTD INSURANCE	0.00	1,047.85	284.56	826.20	826.20	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	826.20			
0002-36-1201-000-11900	IMPROVEMENT REQUESTS	0.00	0.00	0.00	0.00	508,891.03	508,891.03	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	2% to 3.5% on existing positions		0.00	0.00	6,635.56			
Budget Director	3 FTE Positions additional 1.5%		3.00	1,339.37	4,018.11			
Budget Director	6 part time additional 1.5%		6.00	334.85	2,009.10			
Budget Director	Add 3 FTE EMS Positions		3.00	119,871.18	359,613.54			
Budget Director	Shift 6 part time Paramedic from .05 to .25		6.00	22,769.12	136,614.72			
0002-36-1201-000-29100	MEDICAL & LAB SUPPLIES	0.00	16,634.66	11,844.19	22,355.00	22,355.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Paramedic Budget Medical Supplies	No Changes						
Total Expense:		0.00	398,465.62	224,553.18	402,227.57	1,030,999.03	628,771.46	156.32%
Total Function: 1201 - EMERGENCY SERVICES/EMERGENCY P		0.00	-313,085.79	-201,966.66	-362,227.57	-990,999.03	-628,771.46	173.58%
Total Fund: 0002 - GENERAL SUPPLEMENTAL:		0.00	-313,085.79	-201,966.66	-362,227.57	-990,999.03	-628,771.46	173.58%
Report Total:		0.00	-313,085.79	-201,966.66	-362,227.57	-990,999.03	-628,771.46	173.58%

	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							
0002 - GENERAL SUPPLEMENTAL	0.00	-313,085.79	-201,966.66	-362,227.57	-990,999.03	-628,771.46	173.58%
Report Total:	0.00	-313,085.79	-201,966.66	-362,227.57	-990,999.03	-628,771.46	173.58%

EMERGENCY SERVICES

Animal Control

Fund 0011

-6200-

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Budget	
					Budget Director	Budget Director	Increase /	
							(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026					
Fund: 0011 - RURAL BASIC	Total Activity	Total Activity	YTD Activity	Through Jun				
Function: 6200 - ANIMAL CONTROL/ANIMAL CONTROL								
Revenue								
0011-4-41-6200-53400	ANIMAL CONTROL FEES	50.00	0.00	198.00	100.00	100.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Animal Control Budget Animal Control Fees		Revenue from dogs taken into custody and held at Climbing Hill.					
			No Changes					
Total Revenue:	50.00	0.00	198.00		100.00	100.00	0.00	0.00%
Expense								
0011-41-6200-000-23000	FOOD	0.00	53.92	49.98	100.00	100.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Animal Control Food		No Changes					
0011-41-6200-000-25000	GAS & OIL	1,811.88	1,696.73	1,082.89	2,155.00	2,155.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Animal Control Gas & Oil		No Changes					
0011-41-6200-000-42601	PROFESSIONAL SERVICES	1,530.00	1,485.00	150.00	1,322.00	1,322.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Animal Control Professional Services		Fees paid to Animal Control.					
			No Changes					
0011-41-6200-000-44000	REPAIR & MAINTENANCE: VEH	4,504.20	5,158.67	4,750.00	4,750.00	4,750.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Animal Control Repair & Maintenance; Vehi		No Changes					
0011-41-6200-000-44100	REPAIRS & MAINTENANCE: BUIL	1,293.83	1,116.97	1,193.90	1,200.00	1,200.00	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	Comparison 1	Comparison 1	%	
								Parent Budget	Budget		to Parent Budget
								2025-2026 Budget Director	2026-2027 Budget Director		Increase / (Decrease)
			Animal Control Repairs & Maintenance Buil	No Changes							
Total Expense:					9,139.91	9,511.29	7,226.77	9,527.00	9,527.00	0.00	0.00%
Total Function: 6200 - ANIMAL CONTROL/ANIMAL CONTROL:					-9,089.91	-9,511.29	-7,028.77	-9,427.00	-9,427.00	0.00	0.00%
Total Fund: 0011 - RURAL BASIC:					-9,089.91	-9,511.29	-7,028.77	-9,427.00	-9,427.00	0.00	0.00%
Report Total:					-630,922.44	-733,611.15	-416,739.91	-775,295.43	-864,847.12	-89,551.69	11.55%

PLANNING & ZONING

Fund 0011

-6320-

Office/Dept	Econ Development
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
3000 - Licenses & Permits	(29,565)	(14,506)	(18,000)	-	18,000	-100.0%
8000 - Miscellaneous	(73)	-	-	-	-	#DIV/0!
Grand Total	(29,638)	(14,506)	(18,000)	-	18,000	-100.0%

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

Function Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY	
					Budget Inc/(Dec)	% of Budget FY26
6320 - Community Economic Development	183,917	106,653	189,405	196,618	7,213	3.8%
Grand Total	183,917	106,653	189,405	196,618	7,213	3.8%

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

Name	YOY					% of Budget FY26
	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	Budget Inc/(Dec)	
WAGE PLAN EMPLOYEES	74,236	42,289	76,204	77,728	1,524	2.0%
ORGANIZED EMPLOYEES	55,605	31,681	57,282	58,992	1,711	3.0%
EMPLOYEE HOSPITALIZATION	15,790	9,977	16,604	18,907	2,304	13.9%
IPERS - CNTY CONTRIBUTION	12,361	7,065	12,601	13,000	399	3.2%
FICA - CNTY CONTRIBUTION	9,799	5,568	9,986	10,274	288	2.9%
MAINTENANCE CONTRACTS	4,253	1,879	3,800	3,800	-	0.0%
OFFICIAL PUBL. & LEGALS	3,589	3,288	3,500	3,500	-	0.0%
EMPLOYEE MILEAGE	2,669	1,459	2,700	2,700	-	0.0%
CELL PHONE EXPENSE	961	548	1,100	1,100	-	0.0%
SCHOOL OF INSTRUCTION	390	-	1,000	1,000	-	0.0%
OVERTIME	1,104	868	-	988	988	#DIV/0!
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	517	262	800	800	-	0.0%
PARKING	700	700	800	800	-	0.0%
DENTAL INSURANCE	705	411	705	705	-	0.0%
LTD INSURANCE	668	257	551	551	-	0.0%
TYPING, PRINTING & BINDING	-	-	500	500	-	0.0%
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	-	-	390	390	-	0.0%
MAGAZINES & BOOKS	319	340	372	372	-	0.0%
DUES/MEMBERSHIPS	-	-	350	350	-	0.0%
LIFE INSURANCE	77	45	77	77	-	0.0%
TELEPHONE EXPENSE	31	6	75	75	-	0.0%
DRAINAGE TAXES	10	10	10	10	-	0.0%
MEAL EXPENSES	-	-	-	-	-	#DIV/0!
REFUNDS	110	-	-	-	-	#DIV/0!
FOOD	-	-	-	-	-	#DIV/0!
IMPROVEMENT REQUESTS	-	-	-	-	-	#DIV/0!
REPAIR & MAINTENANCE: VEHICLE	-	-	-	-	-	#DIV/0!
DEPARTMENT HEADS	-	-	-	-	-	#DIV/0!
CONTRIBUTIONS/GOVERNMENT AND OTHER	-	-	-	-	-	#DIV/0!
TRAVEL EXPENSES	-	-	-	-	-	#DIV/0!
GAS & OIL	-	-	-	-	-	#DIV/0!
REDUCTION IN STAFF	-	-	-	-	-	#DIV/0!
BOARD OF ADJUSTMENTS	-	-	-	-	-	#DIV/0!
PROMOTIONAL ACTIVITIES	24	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	-	-	-	-	-	#DIV/0!
Grand Total	183,917	106,653	189,405	196,618	7,213	3.8%

Woodbury County, Iowa
FY 2026-2027
Authorized Positions - Planning & Zoning

Office/Dept	CED
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Row Labels	Authorized Positions	Current FTE
(blank)	2.0	2.0
Comm & Econ Dev - Senior Clerk	1.0	1.0
Community & Economic Developmer	1.0	1.0
Community & Economic Developmer	0.0	0.0
Grand Total	2.0	2.0

Woodbury County, Iowa
FY 2026-2027
Planning & Zoning - Union Members

Office/Dept	CED
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Row Labels	Authorized Positions	Current FTE
AFSCME Courthouse	1.0	1.0
Comm & Econ Dev - Senior Clerk	1.0	1.0
Grand Total	1.0	1.0



Budget Comparison Report
Account Detail

					Comparison 1 Budget	Comparison 1 to Parent Budget		
					Parent Budget			
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	%
					2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	
Account Number								
Fund: 0011 - RURAL BASIC								
Function: 6320 - PLANNING & ZONING								
Revenue								
0011-1-12-6320-32000	BUILDING PERMITS	30,960.46	29,565.34	14,506.33	18,000.00	0.00	-18,000.00	-100.00%
0011-4-12-6320-84700	MISCELLANEOUS REIMBURSEMENT	0.00	72.65	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		30,960.46	29,637.99	14,506.33	18,000.00	0.00	-18,000.00	-100.00%
Expense								
0011-12-6320-000-10003	WAGE PLAN EMPLOYEES	70,026.04	74,235.98	42,288.93	76,203.56	77,727.73	1,524.17	2.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	77,727.73			
0011-12-6320-000-10007	ORGANIZED EMPLOYEES	54,177.44	55,605.04	31,680.97	57,281.56	58,992.08	1,710.52	2.99%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	58,992.08			
0011-12-6320-000-10400	OVERTIME	1,389.40	1,104.28	868.38	0.00	988.08	988.08	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Board of Adjustment and Zoning Commission	Board of Adjustment and Zoning Commission Meetings. (Dawn) One meeting for each Board a month if agenda items, meeting cancelled if no agenda items. Averaging 12 meetings per year total between both Boards.. \$988.08 year = \$82.34/hour overtime average.						
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	988.08			
0011-12-6320-000-11000	FICA - CNTY CONTRIBUTION	9,482.39	9,798.94	5,568.47	9,985.54	10,273.60	288.06	2.88%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	10,273.60			
0011-12-6320-000-11100	IPERS - CNTY CONTRIBUTION	11,969.58	12,361.32	7,064.79	12,601.00	12,999.62	398.62	3.16%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Budget	
					Budget Director	Budget Director	Increase /	
							(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026					
Budget Detail	Total Activity	Total Activity	YTD Activity					
Budget Code			Through Jun					
Budget Director								
					Amount			
	Description	Units	Price					
	Imported from PB Budget Code: 2% Project	0.00	0.00		12,999.62			
0011-12-6320-000-11300	EMPLOYEE HOSPITALIZATION	15,583.59	15,789.91	9,976.58	16,603.68	18,907.20	2,303.52	13.87%
Budget Detail								
Budget Code	Description	Units	Price		Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00		18,907.20			
0011-12-6320-000-11701	LIFE INSURANCE	76.80	76.80	44.80	76.80	76.80	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		76.80			
0011-12-6320-000-11702	DENTAL INSURANCE	704.88	704.88	411.18	704.88	704.88	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		704.88			
0011-12-6320-000-11703	LTD INSURANCE	646.70	667.83	256.85	550.80	550.80	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		550.80			
0011-12-6320-000-23000	FOOD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0011-12-6320-000-26000	STATIONARY/FORMS/GENERA	457.87	516.78	262.32	800.00	800.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Office Supplies	Pens, markers, staples, stampers, post-its, general office supplies						
0011-12-6320-000-26100	MAGAZINES & BOOKS	329.00	319.00	340.00	372.00	372.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Magazines & Books	Subscriptions to following: Sioux City Journal Sergeant Bluff Advocate Danbury Review Menville Record						
0011-12-6320-000-40000	OFFICIAL PUBL. & LEGALS	3,908.59	3,588.78	3,287.70	3,500.00	3,500.00	0.00	0.00%

Budget Comparison Report

					Comparison 1		Comparison 1	%			
			2023-2024	2024-2025	2025-2026	Parent Budget	Budget				
			Total Activity	Total Activity	YTD Activity Through Jun	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)			
Account Number	Budget Notes	Budget Code	Subject	Description							
	Budget Director		Publications & Legals	Legal Notices - Public Hearings, Special Meeting Notices, Subdivision Notices, Conditional Use Notices, Rezones							
				Advertising - Openings for Board of Adjustment/Zoning Commission positions							
0011-12-6320-000-40001			PROMOTIONAL ACTIVITIES		0.00	24.00	0.00	0.00	0.00%		
0011-12-6320-000-40200			TYPING, PRINTING & BINDING		0.00	0.00	0.00	500.00	500.00	0.00	0.00%
	Budget Notes	Budget Code	Subject	Description							
	Budget Director		Typing, Printing, Binding	Outside Printing Services - maps, large handouts, booklets							
0011-12-6320-000-41300			EMPLOYEE MILEAGE		2,748.32	2,668.65	1,458.87	2,700.00	2,700.00	0.00	0.00%
	Budget Notes	Budget Code	Subject	Description							
	Budget Director		Employee Mileage	Board of Ajustment & Zoning Commission member mileage to meetings and site visits. Delivery of meeting packets. Mileage to training conferences.							
0011-12-6320-000-41303			PARKING		712.00	700.00	700.00	800.00	800.00	0.00	0.00%
	Budget Notes	Budget Code	Subject	Description							
	Budget Director		Parking	Parking Ramp parking							
0011-12-6320-000-41400			TELEPHONE EXPENSE		19.43	30.86	5.92	75.00	75.00	0.00	0.00%
	Budget Notes	Budget Code	Subject	Description							
	Budget Director		Telephone Expense	Office Phones							
0011-12-6320-000-41401			CELL PHONE EXPENSE		977.14	960.65	548.33	1,100.00	1,100.00	0.00	0.00%
	Budget Notes	Budget Code	Subject	Description							
	Budget Director		Cell Phone Expense	Cell Phone & Internet Data							
0011-12-6320-000-42200			SCHOOL OF INSTRUCTION		905.00	390.00	0.00	1,000.00	1,000.00	0.00	0.00%
	Budget Notes	Budget Code	Subject	Description							
	Budget Director		School of Instruction	Seminars, Conference Fees							
0011-12-6320-000-44900			MAINTENANCE CONTRACTS		3,646.93	4,252.92	1,878.66	3,800.00	3,800.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Budget	
					Budget Director	Budget Director	Increase /	
							(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026				
Budget Notes		Total Activity	Total Activity	YTD Activity				
Budget Code	Subject			Through Jun				
Budget Director	Description							
	Maintenance Contracts							
	Copier/Printer Contract, Service							
0011-12-6320-000-48000	DUES/MEMBERSHIPS	183.47	0.00	0.00	350.00	350.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Description							
	COZO							
	American Planning Association							
0011-12-6320-000-49601	DRAINAGE TAXES	10.00	10.00	10.00	10.00	10.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Description							
	Drainage Taxes							
	Parcel #884721377006							
0011-12-6320-000-49603	REFUNDS	300.00	110.00	0.00	0.00	0.00	0.00	0.00%
0011-12-6320-000-49604	CONTRIBUTIONS/GOVERNMEI	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0011-12-6320-000-64600	MACHINERY & EQUIPMENT: C	636.24	0.00	0.00	390.00	390.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Description							
	Machinery & Equipment							
	Arc Software							
Total Expense:		178,890.81	183,916.62	106,652.75	189,404.82	196,617.79	7,212.97	3.81%
Total Function: 6320 - PLANNING & ZONING:		-147,930.35	-154,278.63	-92,146.42	-171,404.82	-196,617.79	-25,212.97	14.71%
Total Fund: 0011 - RURAL BASIC:		-147,930.35	-154,278.63	-92,146.42	-171,404.82	-196,617.79	-25,212.97	14.71%
Report Total:		-147,930.35	-154,278.63	-92,146.42	-171,404.82	-196,617.79	-25,212.97	14.71%

	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							
0011 - RURAL BASIC	-147,930.35	-154,278.63	-92,146.42	-171,404.82	-196,617.79	-25,212.97	14.71%
Report Total:	-147,930.35	-154,278.63	-92,146.42	-171,404.82	-196,617.79	-25,212.97	14.71%

HUMAN RESOURCES

Fund 0001

-9030-

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

Function Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY	
					Budget Inc/(Dec)	% of Budget FY26
9030 - Other Policy & Administration	401,532	230,484	432,689	531,410	98,721	22.8%
Grand Total	401,532	230,484	432,689	531,410	98,721	22.8%

Office/Dept Name	HR
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
WAGE PLAN EMPLOYEES	133,699	75,008	150,310	148,742	(1,567)	-1.0%
DEPARTMENT HEADS	105,588	60,149	108,387	110,554	2,168	2.0%
EMPLOYEE HOSPITALIZATION	52,699	34,596	57,683	90,888	33,205	57.6%
ORGANIZED EMPLOYEES	-	-	-	55,048	55,048	#DIV/0!
IPERS - CNTY CONTRIBUTION	21,743	12,759	24,421	29,674	5,253	21.5%
FICA - CNTY CONTRIBUTION	17,438	9,760	18,902	22,873	3,971	21.0%
MEDICAL FEES	25,701	11,227	22,000	22,000	-	0.0%
PROFESSIONAL SERVICES	17,899	15,496	12,600	17,650	5,050	40.1%
TRAINING	2,934	2,095	7,000	7,000	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	6,395	2,290	6,000	6,000	-	0.0%
OFFICIAL PUBL. & LEGALS	8,713	1,981	10,100	5,050	(5,050)	-50.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	293	958	3,505	3,505	-	0.0%
TRAVEL EXPENSES	1,004	549	2,500	2,500	-	0.0%
SCHOOL OF INSTRUCTION	50	-	2,000	2,000	-	0.0%
DENTAL INSURANCE	1,028	617	1,057	1,410	352	33.3%
EMPLOYEE MILEAGE	1,226	612	1,400	1,400	-	0.0%
LTD INSURANCE	1,061	576	812	1,065	252	31.0%
DUES/MEMBERSHIPS	514	-	1,036	1,036	-	0.0%
PARKING	700	-	700	700	-	0.0%
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	-	-	610	610	-	0.0%
CELL PHONE EXPENSE	-	-	600	600	-	0.0%
TYPING, PRINTING & BINDING	589	-	500	500	-	0.0%
MEAL EXPENSES	106	96	450	450	-	0.0%
LIFE INSURANCE	112	67	115	154	38	33.3%
TELEPHONE EXPENSE	136	86	-	-	-	#DIV/0!
MAINTENANCE CONTRACTS	1,818	1,565	-	-	-	#DIV/0!
OVERTIME	22	-	-	-	-	#DIV/0!
MISCELLANEOUS	65	(1)	-	-	-	#DIV/0!
Grand Total	401,532	230,484	432,689	531,410	98,721	22.8%

Woodbury County, Iowa
FY 2026-2027
Authorized Positions - Human Resources

Office/Dept	HR
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Row Labels	Authorized Positions	Current FTE
HR	4.5	3.5
HR Secretary III	1.5	1.5
HR Clerk II	1.0	0.0
Human Resources Director	1.0	1.0
HR Senior Clerk	1.0	1.0
Grand Total	4.5	3.5



Budget Comparison Report

Account Detail

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Fund: 0001 - GENERAL BASIC								
Function: 9030 - POLICY & ADMINISTRATION/HUMAN RESOURCES								
Expense								
0001-50-9030-000-10002	DEPARTMENT HEADS	102,272.38	105,588.14	60,148.80	108,386.69	110,554.45	2,167.76	2.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	110,554.45			
0001-50-9030-000-10003	WAGE PLAN EMPLOYEES	144,043.65	133,699.07	75,008.11	150,309.65	203,790.34	53,480.69	35.58%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	148,742.23			
Budget Director	Reclass from Organized		0.00	0.00	55,048.11			
0001-50-9030-000-10400	OVERTIME	54.46	21.58	0.00	0.00	0.00	0.00	0.00%
0001-50-9030-000-11000	FICA - CNTY CONTRIBUTION	18,171.80	17,437.86	9,760.47	18,902.05	22,873.30	3,971.25	21.01%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	22,873.30			
0001-50-9030-000-11100	IPERS - CNTY CONTRIBUTION	23,180.66	21,742.93	12,758.82	24,420.93	29,674.15	5,253.22	21.51%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	29,674.15			
0001-50-9030-000-11300	EMPLOYEE HOSPITALIZATION	63,155.41	52,698.73	34,596.49	57,683.28	90,888.00	33,204.72	57.56%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	90,888.00			
0001-50-9030-000-11701	LIFE INSURANCE	137.60	112.00	67.20	115.20	153.60	38.40	33.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	153.60			

Budget Comparison Report

					Comparison 1	Comparison 1	%
		2023-2024	2024-2025	2025-2026	Parent Budget	Budget	
		Total Activity	Total Activity	YTD Activity Through Jun	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)
Account Number							
0001-50-9030-000-11702	DENTAL INSURANCE	1,262.91	1,027.95	616.77	1,057.32	1,409.76	352.44 33.33%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	1,409.76			
0001-50-9030-000-11703	LTD INSURANCE	1,255.52	1,060.60	575.68	812.47	1,064.72	252.25 31.05%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	1,064.72			
0001-50-9030-000-26000	STATIONARY/FORMS/GENERA	5,081.97	6,395.07	2,511.68	6,000.00	6,000.00	0.00 0.00%
0001-50-9030-000-40000	OFFICIAL PUBL. & LEGALS	5,061.81	8,712.64	1,981.18	10,100.00	5,050.00	-5,050.00 -50.00%
Budget Notes							
Budget Code	Subject	Description					
Budget Director	Official Publication	Moving \$5050.00 to the professional services line.					
0001-50-9030-000-40200	TYPING, PRINTING & BINDING	59.00	588.67	0.00	500.00	500.00	0.00 0.00%
0001-50-9030-000-41300	EMPLOYEE MILEAGE	926.23	1,226.24	611.80	1,400.00	1,400.00	0.00 0.00%
0001-50-9030-000-41301	TRAVEL EXPENSES	1,074.78	1,004.10	548.62	2,500.00	2,500.00	0.00 0.00%
0001-50-9030-000-41302	MEAL EXPENSES	95.35	106.27	95.64	450.00	450.00	0.00 0.00%
0001-50-9030-000-41303	PARKING	700.00	700.00	0.00	700.00	700.00	0.00 0.00%
0001-50-9030-000-41400	TELEPHONE EXPENSE	116.21	136.27	86.39	0.00	0.00	0.00 0.00%
0001-50-9030-000-41401	CELL PHONE EXPENSE	127.29	0.00	0.00	600.00	600.00	0.00 0.00%
0001-50-9030-000-42200	SCHOOL OF INSTRUCTION	618.12	50.00	0.00	2,000.00	2,000.00	0.00 0.00%
Budget Notes							
Budget Code	Subject	Description					
Budget Director	Training	Iowa Employment Conference NPFLRA IA PELRA					
0001-50-9030-000-42202	TRAINING	4,095.20	2,933.69	2,094.50	7,000.00	7,000.00	0.00 0.00%
Budget Notes							
Budget Code	Subject	Description					
Budget Director	Training	Safety Training CPR/AED					
0001-50-9030-000-42601	PROFESSIONAL SERVICES	17,261.27	17,898.78	15,786.61	12,600.00	17,650.00	5,050.00 40.08%

Budget Comparison Report

					Comparison 1	Comparison 1	%
			2023-2024	2024-2025	Parent Budget	Budget	
			Total Activity	Total Activity	2025-2026	2026-2027	
Account Number		2025-2026			Budget Director	Budget Director	Increase /
Budget Notes		YTD Activity					(Decrease)
Budget Code	Subject	Through Jun					
Budget Director	Description						
	Professional Services						
	Neo Gov						
	Cj Cooper						
	Background Checks						
0001-50-9030-000-42801	MEDICAL FEES	33,338.50	25,700.89	11,227.01	22,000.00	22,000.00	0.00 0.00%
Budget Notes							
Budget Code	Subject	Description					
Budget Director	Medical	Pre employment Physicals					
		Drug Screens					
0001-50-9030-000-44400	REPAIR & MAINTENANCE: EQL	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
0001-50-9030-000-44900	MAINTENANCE CONTRACTS	3,777.45	1,818.12	1,564.83	0.00	0.00	0.00 0.00%
0001-50-9030-000-48000	DUES/MEMBERSHIPS	459.00	514.00	0.00	1,036.00	1,036.00	0.00 0.00%
Budget Notes							
Budget Code	Subject	Description					
Budget Director	Memberships	SHRM					
		IAPELRA					
0001-50-9030-000-48900	MISCELLANEOUS	22.84	64.97	-1.30	0.00	0.00	0.00 0.00%
0001-50-9030-000-63600	MACHINERY & EQUIPMENT: O	0.00	293.17	957.60	3,505.20	3,505.20	0.00 0.00%
Budget Notes							
Budget Code	Subject	Description					
Budget Director	Office Equipment	Sharp Copier Printer Lease					
0001-50-9030-000-64600	MACHINERY & EQUIPMENT: C	0.00	0.00	0.00	610.00	610.00	0.00 0.00%
	Total Expense:	426,349.41	401,531.74	230,996.90	432,688.79	531,409.52	98,720.73 22.82%
Total Function: 9030 - POLICY & ADMINISTRATION/HUMAN R		426,349.41	401,531.74	230,996.90	432,688.79	531,409.52	98,720.73 22.82%
Total Fund: 0001 - GENERAL BASIC:		426,349.41	401,531.74	230,996.90	432,688.79	531,409.52	98,720.73 22.82%
Report Total:		426,349.41	401,531.74	230,996.90	432,688.79	531,409.52	98,720.73 22.82%

Fund Summary

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent Budget	%
Fund	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
0001 - GENERAL BASIC	426,349.41	401,531.74	230,996.90	432,688.79	531,409.52	98,720.73	22.82%
Report Total:	426,349.41	401,531.74	230,996.90	432,688.79	531,409.52	98,720.73	22.82%

JUVENILE DETENTION

JD Facility

Fund 0002

-3300-

Office/Dept	Juvenile Detention
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
2500 - Contributions from other Intergov Units	(563,506)	(60,899)	(475,000)	(469,000)	6,000	-1.3%
2600 - State Grants	-	-	-	-	-	#DIV/0!
2800 - Federal Grants	-	-	-	-	-	#DIV/0!
4000 - Charge for Service	(21,600)	(9,950)	(23,700)	(23,700)	-	0.0%
Grand Total	(585,106)	(70,849)	(498,700)	(492,700)	6,000	-1.2%

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

Function Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)	% of Budget FY26
3300 - Youth Guidance	2,217,084	1,269,266	2,269,610	2,365,338	95,729	4.2%
Grand Total	2,217,084	1,269,266	2,269,610	2,365,338	95,729	4.2%

Office/Dept Name	Juvenile Detention
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	1,034,060	580,432	1,020,210	1,088,194	67,984	6.7%
EMPLOYEE HOSPITALIZATION	242,386	146,889	255,892	264,723	8,831	3.5%
SUPERVISORY	154,865	89,530	161,331	164,557	3,227	2.0%
IPERS - CNTY CONTRIBUTION	145,054	85,017	144,430	148,381	3,952	2.7%
ORGANIZED EMPLOYEES P/T	184,840	124,333	164,805	145,261	(19,544)	-11.9%
FICA - CNTY CONTRIBUTION	115,627	67,152	113,641	117,604	3,963	3.5%
DEPARTMENT HEADS	93,423	56,486	101,787	103,823	2,036	2.0%
FOOD	73,371	21,937	96,406	100,798	4,393	4.6%
OVERTIME	52,513	36,353	40,000	40,000	-	0.0%
SHIFT DIFFERENTIAL	24,711	15,002	30,000	30,000	-	0.0%
HOUSEHOLD & INST. SUPPLIES	17,707	9,791	26,918	28,720	1,802	6.7%
GPS TRACKING	19,800	9,950	23,700	23,700	-	0.0%
REPAIR & MAINTENANCE: EQUIPMENT	6,030	527	10,648	16,602	5,954	55.9%
HEALTH SERVICES ASSISTANCE	4,971	1,529	13,500	13,500	-	0.0%
TEMPORARY EMPLOYEES	7,642	3,140	11,843	12,203	360	3.0%
PROFESSIONAL SERVICES	7,124	-	9,275	12,000	2,725	29.4%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	1,376	3,970	8,741	11,216	2,475	28.3%
SCHOOL OF INSTRUCTION	4,611	-	3,000	9,200	6,200	206.7%
DENTAL INSURANCE	6,696	3,906	6,696	6,696	-	0.0%
LTD INSURANCE	6,390	2,334	5,220	5,233	12	0.2%
AMBULANCE ASSISTANCE	-	918	3,600	3,600	-	0.0%
PRESCRIPTION MEDICATION/VACCINES	2,073	1,606	3,500	3,500	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	785	1,219	2,480	3,440	960	38.7%
PERSONAL ITEMS & CLOTHING	2,416	2,922	2,700	2,900	200	7.4%
DUES/MEMBERSHIPS	3,750	1,820	2,625	2,825	200	7.6%
CELL PHONE EXPENSE	1,398	901	2,400	2,400	-	0.0%
TELEPHONE EXPENSE	2,733	1,176	2,400	2,400	-	0.0%
MAGAZINES & BOOKS	-	-	732	732	-	0.0%
LIFE INSURANCE	730	426	730	730	-	0.0%
EMPLOYEE MILEAGE	-	-	400	400	-	0.0%
Grand Total	2,217,084	1,269,266	2,269,610	2,365,338	95,729	4.2%

Woodbury County, Iowa
FY 2026-2027
Authorized Positions - Juvenile Detention

Office/Dept	JD
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Row Labels	Authorized Positions	Current FTE
JD	22.5	22.2
Juvenile Detention Youth Worker	18.2	18.2
Juvenile Detention Assistant Director	2.0	2.0
Juvenile Detention Case Manager	1.0	1.0
Juvenile Detention Director	1.0	1.0
Juvenile Detention PT Temp Youth Wor	0.3	0.0
Grand Total	22.5	22.2

Woodbury County, Iowa
FY 2026-2027
Juvenile Detention - Union Members

Office/Dept	JD
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Row Labels	Authorized Positions	Current FTE
AFSCME JD	19.2	19.2
Juvenile Detention Youth Worker	18.2	18.2
Juvenile Detention Case Manager	1.0	1.0
Grand Total	19.2	19.2



Budget Comparison Report

Account Detail

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 Budget Director	2026-2027 Budget Director	
Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget 2025-2026 Budget Director	2026-2027 Budget Director	
Fund: 0002 - GENERAL SUPPLEMENTAL							
Function: 3300 - PHYSICAL HEALTH & SOCIAL/JUVENILE DETENTION & REC.							
Revenue							
0002-1-17-3300-25023	CARE OF JUVENILES	577,340.32	563,506.42	60,898.78	475,000.00	469,000.00	-6,000.00 -1.26%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	out of county/state bed use		0.00	0.00	-150,000.00		
Budget Director	state rehimbersement		0.00	0.00	-319,000.00		
0002-1-17-3300-44902	ELECTRONIC MONITORING FEI	24,350.00	21,600.00	9,950.00	23,700.00	23,700.00	0.00 0.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Bracelet rental		12.00	-1,800.00	-21,600.00		
Budget Director	replacement		3.00	-700.00	-2,100.00		
Total Revenue:		601,690.32	585,106.42	70,848.78	498,700.00	492,700.00	-6,000.00 -1.20%
Expense							
0002-17-3300-000-10002	DEPARTMENT HEADS	88,949.35	93,422.83	56,486.23	101,786.76	103,822.62	2,035.86 2.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	103,822.62		
0002-17-3300-000-10004	SUPERVISORY	146,726.47	154,865.29	89,529.90	161,330.70	164,557.40	3,226.70 2.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	164,557.40		
0002-17-3300-000-10007	ORGANIZED EMPLOYEES	980,209.87	1,034,059.66	580,431.81	1,020,210.08	1,088,194.18	67,984.10 6.66%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	1,088,194.18		
0002-17-3300-000-10101	TEMPORARY EMPLOYEES	13,292.61	7,641.85	3,139.67	11,843.26	12,203.10	359.84 3.04%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Budget	
					Budget Director	Budget Director	Increase /	
							(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026				
Budget Detail		Total Activity	Total Activity	YTD Activity				
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	12,203.10			
0002-17-3300-000-10102	ORGANIZED EMPLOYEES P/T	196,189.30	184,840.08	124,333.38	164,805.03	145,260.78	-19,544.25	-11.86%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	145,260.78			
0002-17-3300-000-10400	OVERTIME	68,584.04	52,513.22	36,352.51	40,000.00	40,000.00	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	40,000.00			
0002-17-3300-000-10421	SHIFT DIFFERENTIAL	12,503.98	24,710.97	15,002.25	30,000.00	30,000.00	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	30,000.00			
0002-17-3300-000-11000	FICA - CNTY CONTRIBUTION	112,545.20	115,627.10	67,151.85	113,640.87	117,603.86	3,962.99	3.49%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	117,603.86			
0002-17-3300-000-11100	IPERS - CNTY CONTRIBUTION	141,073.01	145,053.63	85,017.34	144,429.72	148,381.25	3,951.53	2.74%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	148,381.25			
0002-17-3300-000-11300	EMPLOYEE HOSPITALIZATION	227,170.11	242,386.48	146,889.02	255,892.32	264,723.36	8,831.04	3.45%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	264,723.36			
0002-17-3300-000-11701	LIFE INSURANCE	723.20	729.60	425.60	729.60	729.60	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	729.60			
0002-17-3300-000-11702	DENTAL INSURANCE	6,637.62	6,696.36	3,906.21	6,696.36	6,696.36	0.00	0.00%

Budget Comparison Report

Account Number	Budget Detail	Description	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		
	Budget Code								
	Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	6,696.36			
0002-17-3300-000-11703		LTD INSURANCE	6,288.06	6,390.19	2,333.83	5,220.44	5,232.60	12.16	0.23%
	Budget Detail								
	Budget Code								
	Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	5,232.60			
0002-17-3300-000-23000		FOOD	71,820.95	73,371.03	21,937.15	96,405.75	100,798.35	4,392.60	4.56%
	Budget Detail								
	Budget Code								
	Budget Director	additional billed not icluded in meal price		12.00	566.00	6,792.00			
	Budget Director	h204u water		12.00	123.50	1,482.00			
	Budget Director	resident breakfast		7,665.00	3.00	22,995.00			
	Budget Director	resident lunch		7,665.00	4.00	30,660.00			
	Budget Director	resident snacks		12.00	435.00	5,220.00			
	Budget Director	resident supper		7,665.00	4.39	33,649.35			
0002-17-3300-000-26000		STATIONARY/FORMS/GENERA	2,058.37	785.34	1,219.22	2,480.00	3,440.00	960.00	38.71%
	Budget Detail								
	Budget Code								
	Budget Director	copy paper		16.00	40.00	640.00			
	Budget Director	misc office supplies		0.00	0.00	2,800.00			
0002-17-3300-000-26100		MAGAZINES & BOOKS	0.00	0.00	0.00	732.00	732.00	0.00	0.00%
	Budget Detail								
	Budget Code								
	Budget Director	books		0.00	0.00	300.00			
	Budget Director	streaming		12.00	36.00	432.00			
0002-17-3300-000-29150		HEALTH SERVICES ASSISTANCE	11,531.27	4,970.74	1,529.25	13,500.00	13,500.00	0.00	0.00%
	Budget Detail								
	Budget Code								
	Budget Director	ER care		0.00	0.00	6,000.00			
	Budget Director	medecation checks		8.00	250.00	2,000.00			
	Budget Director	misc doctor appointments/nurse visit		0.00	0.00	1,000.00			
	Budget Director	resident weekly physicals		12.00	375.00	4,500.00			
0002-17-3300-000-29250		HOUSEHOLD & INST. SUPPLIES	12,330.18	17,707.00	9,790.64	26,918.00	28,720.00	1,802.00	6.69%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Budget		to Parent	
					Budget		Budget	
					2025-2026		Increase /	
					2026-2027		(Decrease)	
					Budget Director		%	
					Budget Director			
</								

Budget Comparison Report

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		
0002-17-3300-000-41401	CELL PHONE EXPENSE	1,574.25	1,398.46	901.36	2,400.00	2,400.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	management phones\4 lines		12.00	200.00	2,400.00			
0002-17-3300-000-42200	SCHOOL OF INSTRUCTION	627.61	4,611.26	0.00	3,000.00	9,200.00	6,200.00	206.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	misc training		0.00	0.00	1,000.00			
Budget Director	supplies for training		0.00	0.00	700.00			
Budget Director	Trauma 1&2 training with de-escalation		30.00	250.00	7,500.00			
0002-17-3300-000-42601	PROFESSIONAL SERVICES	7,275.00	7,124.47	0.00	9,275.00	12,000.00	2,725.00	29.38%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Audit		0.00	0.00	12,000.00			
0002-17-3300-000-44400	REPAIR & MAINTENANCE: EQL	12,222.17	6,029.97	526.56	10,647.85	16,602.09	5,954.24	55.92%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Accurate controls tech support		0.00	0.00	1,130.00			
Budget Director	Battery backups for CPU's		3.00	219.00	657.00			
Budget Director	Camera cpu and hard drive replacent		1.00	7,000.00	7,000.00			
Budget Director	Camera replacement repair		4.00	406.56	1,626.24			
Budget Director	Cooler/freeer maintinance repair		0.00	0.00	1,000.00			
Budget Director	Dryer		0.00	0.00	1,499.00			
Budget Director	resident phones and repair		6.00	75.00	450.00			
Budget Director	vertiv batter backup warranty		0.00	0.00	1,740.85			
Budget Director	Washer		0.00	0.00	1,499.00			
0002-17-3300-000-45500	GPS TRACKING	3,700.00	19,800.00	9,950.00	23,700.00	23,700.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Bracelet rental		12.00	1,800.00	21,600.00			
Budget Director	Bracelet replacement		3.00	700.00	2,100.00			
0002-17-3300-000-48000	DUES/MEMBERSHIPS	1,270.00	3,750.00	1,820.00	2,625.00	2,825.00	200.00	7.62%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	City internet fee		0.00	0.00	250.00			
Budget Director	Fire inspection		0.00	0.00	25.00			

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2025-2026	2026-2027	Increase /	%
					Budget Director	Budget Director	(Decrease)	
Account Number								
Budget Director	Juvenile Detention Coalition fees		0.00	0.00	750.00			
Budget Director	Warnock parking passes		36.00	50.00	1,800.00			
0002-17-3300-000-63600		MACHINERY & EQUIPMENT: O	10,231.23	1,375.70	3,970.07	8,741.00	11,215.86	2,474.86 28.31%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	2 seat prison table	3.00	906.26	2,718.78				
Budget Director	Observation room bed	1.00	1,600.00	1,600.00				
Budget Director	Office chairs	9.00	399.00	3,591.00				
Budget Director	Printer usage lease	12.00	144.59	1,735.08				
Budget Director	Printer/scanner	0.00	0.00	539.00				
Budget Director	radios	8.00	129.00	1,032.00				
Total Expense:			2,143,133.59	2,217,084.40	1,269,265.65	2,269,609.74	2,365,338.41	95,728.67 4.22%
Total Function: 3300 - PHYSICAL HEALTH & SOCIAL/JUVENILE			-1,541,443.27	-1,631,977.98	-1,198,416.87	-1,770,909.74	-1,872,638.41	-101,728.67 5.74%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget			%
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Account Number								
Function: 3301 - JD Federal Food Program								
Revenue								
0002-2-17-3301-26451	School Lunch Program (State)	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0002-4-17-3301-28906	School Lunch Program (Federa	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense								
0002-17-3301-000-23000	FOOD	2,075.03	0.00	0.00	0.00	0.00	0.00	0.00%
0002-17-3301-000-29250	HOUSEHOLD & INST. SUPPLIES	435.80	0.00	0.00	0.00	0.00	0.00	0.00%
0002-17-3301-000-42200	SCHOOL OF INSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0002-17-3301-000-63600	MACHINERY & EQUIPMENT /C	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		2,510.83	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 3301 - JD Federal Food Program:		-2,510.83	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 0002 - GENERAL SUPPLEMENTAL:		-1,543,954.10	-1,631,977.98	-1,198,416.87	-1,770,909.74	-1,872,638.41	-101,728.67	5.74%
Report Total:		-1,543,954.10	-1,631,977.98	-1,198,416.87	-1,770,909.74	-1,872,638.41	-101,728.67	5.74%

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)	
0002 - GENERAL SUPPLEMENTAL	-1,543,954.10	-1,631,977.98	-1,198,416.87	-1,770,909.74	-1,872,638.41	-101,728.67	5.74%
Report Total:	-1,543,954.10	-1,631,977.98	-1,198,416.87	-1,770,909.74	-1,872,638.41	-101,728.67	5.74%

VETERAN AFFAIRS

SUMMARY

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

Rev Func Group	Actual FY 2025	YOY				
		Actual YTD 2026	Budget FY 2026	Budget FY 2027	Budget (Inc)/(Dec)	% of Budget FY26
2600 - State Grants	(10,701)	(10,000)	(13,000)	(10,000)	3,000	-23.1%
2800 - Federal Grants	-	-	(15,000)	(15,000)	-	0.0%
Grand Total	(10,701)	(10,000)	(28,000)	(25,000)	3,000	-10.7%

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

Function Group	Actual FY 2025	YOY				
		Actual YTD 2026	Budget FY 2026	Budget FY 2027	Budget Inc/(Dec)	% of Budget FY26
3200 - Administration	266,148	146,107	290,100	304,215	14,115	4.9%
3201 - IDVA Grant	10,413	9,433	10,000	13,000	3,000	30.0%
3210 - General Services to \	25,901	17,042	47,800	47,800	-	0.0%
Grand Total	302,461	172,581	347,900	365,015	17,115	4.9%

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

Name	Actual FY 2025	YOY				
		Actual YTD 2026	Budget FY 2026	Budget FY 2027	Budget Inc/(Dec)	% of Budget FY26
WAGE PLAN EMPLOYEES	102,272	38,289	118,297	127,121	8,824	7.5%
DEPARTMENT HEADS	71,965	41,608	74,977	76,477	1,499	2.0%
EMPLOYEE HOSPITALIZATIO	26,442	16,191	27,370	28,341	972	3.5%
IPERS - CNTY CONTRIBUTIO	16,471	8,858	18,245	19,220	975	5.3%
FICA - CNTY CONTRIBUTION	12,980	6,943	14,410	15,159	749	5.2%
Care of Graves	-	756	15,000	15,000	-	0.0%
FUNERAL SERVICES	11,940	11,940	15,000	15,000	-	0.0%
STATIONARY/FORMS/GENE	10,626	8,042	11,148	11,427	279	2.5%
PROMOTIONAL ACTIVITIES	10,000	9,433	10,000	10,000	-	0.0%
RENT PAYMENTS ASSISTAN	6,419	-	10,000	10,000	-	0.0%
FOOD & PROVISIONS ASSIS'	5,088	2,546	5,000	5,000	-	0.0%
TRAVEL EXPENSES	4,019	2,864	4,613	4,729	116	2.5%
SCHOOL OF INSTRUCTION	1,534	264	1,190	4,500	3,310	278.2%
ELECTRIC LIGHT & POWER	2,840	1,122	3,660	3,752	92	2.5%
REPAIR & MAINTENANCE: E	4,876	1,663	3,306	3,389	83	2.5%
VETERAN AFFAIRS COMMIS	3,464	1,055	3,000	3,000	-	0.0%
EMPLOYEE MILEAGE	2,740	1,686	2,768	2,837	69	2.5%
CELL PHONE EXPENSE	1,431	828	1,500	1,500	-	0.0%
DENTAL INSURANCE	999	470	1,057	1,057	-	0.0%
HEALTH SERVICES ASSISTAN	844	1,000	1,000	1,000	-	0.0%
UTILITIES ASSISTANCE	860	-	1,000	1,000	-	0.0%
MEAL EXPENSES	874	1,220	887	1,000	113	12.7%
LTD INSURANCE	802	280	826	826	-	0.0%
WATER & SEWER	451	198	785	805	20	2.5%
GENERAL TRANSPORTATIO	750	800	800	800	-	0.0%
TYPING, PRINTING & BINDII	331	40	615	630	15	2.4%
DUES/MEMBERSHIPS	480	-	522	522	-	0.0%
TELEPHONE EXPENSE	298	176	500	500	-	0.0%
MAGAZINES & BOOKS	297	320	308	308	-	0.0%
LIFE INSURANCE	109	51	115	115	-	0.0%
WAGE PLAN EMP. PART TIM	-	13,805	-	-	-	#DIV/0!
OVERTIME	261	133	-	-	-	#DIV/0!
Grand Total	302,461	172,581	347,900	365,015	17,115	4.9%

Woodbury County, Iowa
FY 2026-2027
Authorized Positions - Veteran's Affairs

Office/Dept	VA
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Row Labels	Authorized Positions	Current FTE
(blank)	3.6	3.6
Veterans Services Officer	2.0	2.0
Veterans Affairs Director	1.0	1.0
Veterans Part-time Clerk II	0.6	0.6
Grand Total	3.6	3.6

Woodbury County, Iowa
FY 2026-2027
Verteran's Affairs - Union Members

Office/Dept	VA
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Row Labels	Authorized Positions	Current FTE
AFSCME Courthouse	0.6	0.6
Veterans Part-time Clerk II	0.6	0.6
Grand Total	0.6	0.6

VETERAN AFFAIRS ADMINISTRATION

Fund 0001

-3200-



Budget Comparison Report

Account Detail

					Comparison 1 Budget		Comparison 1 to Parent Budget		
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	%	
Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun					
Fund: 0001 - GENERAL BASIC									
Function: 3200 - PHYSICAL HEALTH & SOCIAL/VETS. AFFAIRS ADMINISTRA									
Revenue									
0001-3-21-3200-26262	IDVA Training Reimbursement /	0.00	0.00	0.00	3,000.00	0.00	-3,000.00	-100.00%	
	Total Revenue:	0.00	0.00	0.00	3,000.00	0.00	-3,000.00	-100.00%	
Expense									
0001-21-3200-000-10002	DEPARTMENT HEADS	68,408.27	71,965.23	41,608.32	74,977.31	76,476.78	1,499.47	2.00%	
Budget Detail									
Budget Code	Description		Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	76,476.78				
0001-21-3200-000-10003	WAGE PLAN EMPLOYEES	103,289.83	102,272.37	38,289.37	118,297.06	127,120.84	8,823.78	7.46%	
Budget Detail									
Budget Code	Description		Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	127,120.84				
0001-21-3200-000-10007	ORGANIZED EMPLOYEES	6,964.94	0.00	0.00	0.00	0.00	0.00	0.00%	
0001-21-3200-000-10100	WAGE PLAN EMP. PART TIME	0.00	0.00	13,804.69	0.00	0.00	0.00	0.00%	
0001-21-3200-000-10400	OVERTIME	387.99	260.67	133.12	0.00	0.00	0.00	0.00%	
0001-21-3200-000-11000	FICA - CNTY CONTRIBUTION	13,431.94	12,980.01	6,942.98	14,410.04	15,159.01	748.97	5.20%	
Budget Detail									
Budget Code	Description		Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	15,159.01				
0001-21-3200-000-11100	IPERS - CNTY CONTRIBUTION	17,031.27	16,471.24	8,858.14	18,245.11	19,219.61	974.50	5.34%	
Budget Detail									
Budget Code	Description		Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	19,219.61				
0001-21-3200-000-11300	EMPLOYEE HOSPITALIZATION	26,206.50	26,442.16	16,191.06	27,369.60	28,341.12	971.52	3.55%	
Budget Detail									
Budget Code	Description		Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	28,341.12				
0001-21-3200-000-11701	LIFE INSURANCE	115.20	108.80	51.20	115.20	115.20	0.00	0.00%	

Budget Comparison Report

					Comparison 1		Comparison 1	
					Budget			
					Parent Budget		to Parent	%
					2025-2026	2026-2027	Budget	
					Budget Director	Budget Director	Increase /	
							(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026				
Budget Detail		Total Activity	Total Activity	YTD Activity				
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	115.20			
0001-21-3200-000-11702	DENTAL INSURANCE	1,057.32	998.58	469.92	1,057.32	1,057.32	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	1,057.32			
0001-21-3200-000-11703	LTD INSURANCE	859.46	801.69	279.54	826.20	826.20	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	826.20			
0001-21-3200-000-12100	VETERAN AFFAIRS COMMISSIC	1,375.00	3,464.41	1,054.80	3,000.00	3,000.00	0.00	0.00%
0001-21-3200-000-26000	STATIONARY/FORMS/GENERA	9,445.11	10,625.76	8,042.22	11,148.00	11,427.00	279.00	2.50%
0001-21-3200-000-26100	MAGAZINES & BOOKS	168.96	296.92	319.92	308.00	308.00	0.00	0.00%
0001-21-3200-000-40200	TYPING, PRINTING & BINDING	281.39	331.18	40.23	615.00	630.00	15.00	2.44%
0001-21-3200-000-41300	EMPLOYEE MILEAGE	3,180.78	2,739.68	1,685.95	2,768.00	2,837.00	69.00	2.49%
0001-21-3200-000-41301	TRAVEL EXPENSES	4,331.27	4,018.58	2,863.69	4,613.00	4,729.00	116.00	2.51%
0001-21-3200-000-41302	MEAL EXPENSES	1,661.10	874.03	1,220.11	887.00	1,000.00	113.00	12.74%
0001-21-3200-000-41400	TELEPHONE EXPENSE	212.17	297.73	175.90	500.00	500.00	0.00	0.00%
0001-21-3200-000-41401	CELL PHONE EXPENSE	1,457.26	1,431.18	828.40	1,500.00	1,500.00	0.00	0.00%
0001-21-3200-000-42200	SCHOOL OF INSTRUCTION	1,500.00	1,121.00	264.00	1,190.00	1,500.00	310.00	26.05%
0001-21-3200-000-43100	ELECTRIC LIGHT & POWER	2,907.31	2,840.00	1,122.18	3,660.00	3,752.00	92.00	2.51%
0001-21-3200-000-43200	WATER & SEWER	465.72	451.15	198.02	785.00	805.00	20.00	2.55%
0001-21-3200-000-44100	REPAIRS & MAINTENACE: BUIL	1,470.66	0.00	0.00	0.00	0.00	0.00	0.00%
0001-21-3200-000-44400	REPAIR & MAINTENANCE: EQL	3,784.24	4,875.50	1,663.00	3,306.00	3,389.00	83.00	2.51%
0001-21-3200-000-48000	DUES/MEMBERSHIPS	450.00	480.00	0.00	522.00	522.00	0.00	0.00%
Total Expense:		270,443.69	266,147.87	146,106.76	290,099.84	304,215.08	14,115.24	4.87%
Total Function: 3200 - PHYSICAL HEALTH & SOCIAL/VETS. AFF		-270,443.69	-266,147.87	-146,106.76	-287,099.84	-304,215.08	-17,115.24	5.96%

VETERAN AFFAIRS

IDVA GRANT

Fund 0001

-3201-

Budget Comparison Report

				Comparison 1		Comparison 1	%
				Parent Budget	Budget	to Parent	
				2025-2026	2026-2027	Budget	
				Budget Director	Budget Director	Increase /	
						(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026			
		Total Activity	Total Activity	YTD Activity			
				Through Jun			
Function: 3201 - PHYSICAL HEALTH & SOCIAL/IDVA GRANT							
Revenue							
0001-3-21-3201-26261	IDVA GRANT	10,000.00	10,700.69	10,000.00	10,000.00	10,000.00	0.00 0.00%
	Total Revenue:	10,000.00	10,700.69	10,000.00	10,000.00	10,000.00	0.00 0.00%
Expense							
0001-21-3201-000-40001	PROMOTIONAL ACTIVITIES	10,097.84	10,000.00	9,432.87	10,000.00	10,000.00	0.00 0.00%
0001-21-3201-000-42200	SCHOOL OF INSTRUCTION	0.00	412.69	0.00	0.00	3,000.00	3,000.00 0.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	New IDVA grant to help offset school requir		0.00	0.00	3,000.00		
	Total Expense:	10,097.84	10,412.69	9,432.87	10,000.00	13,000.00	3,000.00 30.00%
Total Function: 3201 - PHYSICAL HEALTH & SOCIAL/IDVA GRA		-97.84	288.00	567.13	0.00	-3,000.00	-3,000.00 0.00%

**VETERAN AFFAIRS
ASSISTANCE
GENERAL SERVICES**

Fund 0001

-3210-

Budget Comparison Report

		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	%		
					Parent Budget					
					2025-2026 Budget Director	2026-2027 Budget Director				
Account Number					Increase / (Decrease)					
Function: 3210 - PHYSICAL HEALTH & SOCIAL/GENERAL SERVICES TO VETS										
Revenue										
0001-2-21-3210-28913	VA Federal Funds Care of Grav	0.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00%		
Total Revenue:		0.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00%		
Expense										
0001-21-3210-000-29150	HEALTH SERVICES ASSISTANCE	1,000.00	843.92	1,000.00	1,000.00	1,000.00	0.00	0.00%		
0001-21-3210-000-33200	FOOD & PROVISIONS ASSISTAI	4,445.62	5,088.23	2,545.82	5,000.00	5,000.00	0.00	0.00%		
0001-21-3210-000-34000	RENT PAYMENTS ASSISTANCE	13,004.38	6,419.01	0.00	10,000.00	10,000.00	0.00	0.00%		
0001-21-3210-000-34100	UTILITIES ASSISTANCE	0.00	859.68	0.00	1,000.00	1,000.00	0.00	0.00%		
0001-21-3210-000-35400	GENERAL TRANSPORTATION A	697.93	750.00	800.00	800.00	800.00	0.00	0.00%		
0001-21-3210-000-39000	FUNERAL SERVICES	17,571.07	11,940.00	11,940.00	15,000.00	15,000.00	0.00	0.00%		
0001-21-3210-000-39100	Care of Graves	0.00	0.00	755.82	15,000.00	15,000.00	0.00	0.00%		
Total Expense:		36,719.00	25,900.84	17,041.64	47,800.00	47,800.00	0.00	0.00%		
Total Function: 3210 - PHYSICAL HEALTH & SOCIAL/GENERAL		-36,719.00	-25,900.84	-17,041.64	-32,800.00	-32,800.00	0.00	0.00%		
Total Fund: 0001 - GENERAL BASIC:		-307,260.53	-291,760.71	-162,581.27	-319,899.84	-340,015.08	-20,115.24	6.29%		
Report Total:		-307,260.53	-291,760.71	-162,581.27	-319,899.84	-340,015.08	-20,115.24	6.29%		

	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	-307,260.53	-291,760.71	-162,581.27	-319,899.84	-340,015.08	-20,115.24	6.29%
Report Total:	-307,260.53	-291,760.71	-162,581.27	-319,899.84	-340,015.08	-20,115.24	6.29%

WCICC

Fund 0001

-9110-

WCICC-IT Estimated Budget 2026-2027

	FY26	FY27
Operating Budget		
Operating Expenses	522,695	563,479
Admin Split	746,849	794,767
Lease for Offsite Computer & Storage (IMON Invoice)	50,352	29,146
IT Enterprise Specialist Share - SDH	36,364	37,793
IT Enterprise Specialist Share - Public Safety	52,262	43,397
1/4 GIS Cost	70,371	76,710
Proposed Improvement Requests	22,739	0
	<u>\$ 1,501,631</u>	<u>\$ 1,545,292</u>

CIP Budget

Hyper-Converged Infrastructure Refresh (Nutanix)	325,000
Motorola FLEX Refresh	135,000
County Multifunctional Printers & PCs	100,000
	<u>\$560,000</u>

City of Sioux City, Iowa
FY 2027 – 2031 Capital Improvement Program

Project Name: WCICC Information Services Upgrade

Project Number: 859-006
Project Manager: John Malloy
TIF District: None

CIP Score: 9
Current CIP Cost: Annual
Start Date of Project: Annual

	FY 2026 Approved Budget	FY 2027 Requested Budget	FY 2028 Requested	FY 2029 Requested	FY 2030 Requested	FY 2031 Requested	Unprogrammed
Woodbury County	280,000	550,000	305,000	410,000	290,000	270,000	-
General Obligation Bonds	260,000	500,000	215,000	220,000	275,000	390,000	-
Total Revenues	540,000	1,050,000	520,000	630,000	565,000	660,000	-
Other Capital Improvement	540,000	1,050,000	520,000	630,000	565,000	660,000	-
Total Expenditures	540,000	1,050,000	520,000	630,000	565,000	660,000	-

Description/Justification: This project represents a strategic investment in Information Technology infrastructure, strengthening the foundation that supports essential Public Safety and Public Administration systems while positioning the organization for future demands.

Relationship to Other Projects: None.

Additional Financial Information: CIP 859-006 is split between projects 859-041 (City), 859-042 (County) and 852-005 (County PC Replacement) at the beginning of the fiscal year.

Effect on Operating Budget: None.

Relationship to Strategic Plan: This project is directly supported by the Internal Goals Strategic Focus Area "Pursue new technology platforms to increase efficiency," and the Health and Safety Municipal Responsibility, "We will enhance public health and safety by maximizing the utilization of technology, improved community engagement, and improved communications and facilities."

Cash Balance: \$0

Year End Expected Balance: \$0

City of Sioux City, Iowa

FY 2027 – 2031 Capital Improvement Program

Work Plan:

FY 2026

	City Share	County Share	Total
Enterprise/Edge Firewall Upgrade	\$100,000	\$100,000	\$200,000
Security Utilities/Keys	60,000	40,000	100,000
County PCs	-	40,000	40,000
Fiber Optics	25,000	25,000	50,000
Fiber Testing & Diag Tools	25,000	25,000	50,000
GIS Dashboard	25,000	25,000	50,000
Extreme Edge Switch Cleanup	25,000	25,000	50,000
Total	\$260,000	\$280,000	\$540,000

FY 2027

	City Share	County Share	Total
Hyper-Converged Infrastructure Refresh	\$325,000	\$325,000	\$650,000
Motorola FLEX Refresh	135,000	135,000	270,000
County Multifunctional Printers & PCs	-	100,000	100,000
Fiber Remediation	25,000	-	25,000
CCAT/Orpheum/Longlines Wireless	25,000	-	25,000
Total	\$510,000	\$560,000	\$1,070,000

FY 2028

	City Share	County Share	Total
VMWare Infrastructure Refresh	\$100,000	\$100,000	\$200,000
AI	50,000	50,000	100,000
Fiber Optics	25,000	25,000	50,000
EVMS Refresh	40,000	40,000	80,000
PC's & Laptops	-	90,000	90,000
Total	\$215,000	\$305,000	\$520,000

FY 2029

	City Share	County Share	Total
Access Point Replacement	\$110,000	\$100,000	\$210,000
iSeries Upgrade	60,000	60,000	120,000
Backups	50,000	50,000	100,000
PC's Laptops	-	200,000	200,000
Total	\$220,000	\$410,000	\$630,000

FY 2030

	City Share	County Share	Total
Core Switches	\$175,000	\$175,000	\$350,000
Fiber Ring Upgrade	40,000	40,000	80,000
O365 Backup	30,000	30,000	60,000
Scanners	30,000	45,000	75,000
Total	\$275,000	\$290,000	\$565,000

FY 2031

	City Share	County Share	Total
Edge Switches	\$250,000	\$170,000	\$420,000
iSeries	60,000	60,000	120,000
Telco	80,000	40,000	120,000
Total	\$390,000	\$270,000	\$660,000

Scoring Matrix:

Strategic Plan	2	Public Benefit/ Demand	1	Economic Development	0
Mandates/Obligations	0	Coordination	1	Feasibility	2
Services	1	Efficiency/ Budget Impact	1	Opportunity Cost	1
Total					9

LEVEL	TEXT	TEXT	AMT
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		FY 2023	FY 2024	FY 2025	3 YEAR	FY 2026	FY 2026 ADJ	FY 2026 YTD	FY 2027	\$ CHANGE	% CHANGE
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AVERAGE	BUDGET	BUDGET	ACTUAL	OPER BUDGET		
Employee Compensation											
OPE1	FOR HELPDESK TECHS WHO ARE ON CALL.			4,508							
	UPDATED TO REFLECT 3 YEAR AVERAGE										
	MB 10/1/25			4,508							
722-8601-481.10-23	Severance Pay	0	0	42,351	14,117	0	0	0	0	0	0
722-8601-481.10-29	Holiday Earned and Used	44,900	47,267	50,157	47,441	0	0	14,935	0	0	0
722-8601-481.10-34	HRA Sick Leave Cash Out	0	0	19,412	6,471	0	0	0	0	0	0
722-8601-481.10-40	Wellness Incentive	3,850	7,150	7,700	6,233	7,700	7,700	6,050	7,700	0	0
LEVEL	TEXT			TEXT AMT							
OPE1	\$550 X 17 EMPLOYEES			9,350							
	10/6/23										
	PER DEPT REVIEW: ADJUST ACCOUNT LINE. SS 11/16/23			1,100-							
	PER DEPT REVIEW 11/22/24: ADJUST ACCOUNT LINE. SS			550-							
				7,700							
722-8601-481.12-01	Regular Salaries	1,792	10,264	15,836	9,297	0	0	10,476	0	0	0
722-8601-481.16-01	Retirement - FICA	73,363	79,720	86,996	80,026	84,350	84,350	35,315	88,426	4,076	5
722-8601-481.16-02	Retirement - Medicare	17,379	18,744	20,425	18,849	20,054	20,054	8,259	21,062	1,008	5
722-8601-481.16-03	Retirement - IPERS	113,342	122,593	127,770	121,235	132,366	132,366	53,672	138,015	5,649	4
722-8601-481.16-08	Worker's Comp Ins Premium	8,259	30,099	21,538	19,965	29,301	29,301	29,301	29,301	0	0
722-8601-481.16-15	Education and Training	16,343	10,802	8,551	11,899	9,800	9,800	1,390	12,192	2,392	24
LEVEL	TEXT			TEXT AMT							
OPE1	TO KEEP EMPLOYEES CURRENT ON SOFTWARE & EQUIPMENT										
	O'REILLY ONLINE TRAINING MATERIALS			800							
	EXTREME CONTROL TRAINING			2,500							
	VEEAM TRAINING & CERTIFICATION			4,000							
	MOTOROLA FLEX CERTIFCATION			1,000							
	MOTROLA RADIO TRAINING			800							
	N10-009 COMPTIA NETWORK + CERTIFICATATION EXAM			390							
	SY0-701 COMPTIA SECURITY + CERTIFICATION EXAM			425							
	INFOSEC CYBER SECURITY TRAINING FOR 3 USERS			2,277							
	MB 10/1/25			12,192							
722-8601-481.16-17	Group Health Insurance	195,625	245,997	242,989	228,204	300,224	300,224	93,153	258,593	41,631-	14-
722-8601-481.16-18	Employer Life Insurance	1,348	1,385	1,434	1,389	1,496	1,496	648	1,755	259	17
722-8601-481.16-19	Group Disability Ins	3,744	4,130	4,053	3,976	4,491	4,491	1,727	4,894	403	9
722-8601-481.16-34	Optout Cash Back	0	0	5,400	1,800	0	0	4,500	13,106	13,106	0
722-8601-481.16-37	Dept Comp Dental Premiums	13,606	14,167	14,392	14,055	15,924	15,924	5,577	15,168	756-	5-
722-8601-481.16-41	Deferred Comp-City Match	22,446	24,622	27,236	24,768	28,002	28,002	5,040	31,374	3,372	12
722-8601-481.16-42	Cell Phone Allowance	3,000	3,000	2,600	2,867	3,000	3,000	1,000	2,400	600-	20-
722-8601-481.19-01	Business Expense Reimburs	0	0	3,545	1,182	0	0	0	0	0	0
722-8601-481.19-02	Safety Boot Reimbursement	0	166	0	55	0	0	0	0	0	0

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	3 YEAR AVERAGE	FY 2026 BUDGET	FY 2026 ADJ BUDGET	FY 2026 YTD ACTUAL	FY 2027 OPER BUDGET	\$ CHANGE	% CHANGE
Employee Compensation												
* Employee Compensation			1,675,209	1,861,236	2,001,969	1,846,138	2,067,425	2,067,425	814,191	2,114,532	47,107	2
General Services												
722-8601-481.21-01 Worker's Comp Medical Pmt			0	0	328	109	0	0	0	0	0	0
722-8601-482.21-05 Printing City Print Shop			835	768	481	695	682	682	109	682	0	0
LEVEL TEXT					TEXT AMT							
OPE1 COPY PAPER, LEXMARK PRINTING, LETTER HEAD PAPER					682							
LEXMARK PRINTER CHARGES												
MB 9/18/25												
					682							
722-8601-482.21-07 Postage & Shipng -Outside			82	0	0	27	0	0	0	0	0	0
722-8601-482.21-14 Advertising			429	761	95	428	500	500	0	500	0	0
LEVEL TEXT					TEXT AMT							
OPE1 PUBLISH COMMISSION MINUTES IN JOURNAL					500							
ONLINE JOB POSTINGS												
MB 9/18/25												
					500							
722-8601-482.21-21 Property/Bldg Content Ins			0	5,195	5,291	3,495	0	0	0	0	0	0
722-8601-482.21-24 General Liability Ins			0	16,204	22,099	12,768	19,137	19,137	19,137	27,494	8,357	44
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* General Services			1,346	22,928	28,294	17,523	20,319	20,319	19,246	28,676	8,357	41
Serv Related to Property												
722-8601-483.22-02 CMG Lease Charges			2,951	135	0	1,029	10,000	10,000	0	10,000	0	0
LEVEL TEXT					TEXT AMT							
OPE1 FY 2025 IMPROVEMENT REQUEST: FIBER VEHICLE					10,000							
					10,000							
722-8601-483.22-10 Software Maintenance			826	1,173	667	889	0	0	653	0	0	0
722-8601-483.22-12 Equip Repair & Maint CMG			0	1,240	3,360	1,533	500	500	2,870	500	0	0
LEVEL TEXT					TEXT AMT							
OPE1 FY 2025 IMPROVEMENT REQUEST: FIBER VEHICLE					500							
					500							
722-8601-483.22-22 Computer Lease Charges			7,998	9,310	7,714	8,341	8,635	8,635	3,071	8,635	0	0
LEVEL TEXT					TEXT AMT							
OPE1 MONTHLY AMORT \$95.14 X 12MO					8,635							
MB 9/18/25												
					8,635							
-----			-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
* Serv Related to Property			11,775	11,858	11,741	11,791	19,135	19,135	6,594	19,135	0	0

									\$		%
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	3 YEAR AVERAGE	FY 2026 BUDGET	FY 2026 ADJ BUDGET	FY 2026 YTD ACTUAL	FY 2027 OPER BUDGET	CHANGE	CHANGE
Utilities											
Utilities											
722-8601-483.32-03	Fuel and Oil (CMG billed)	0	0	42	14	1,420	1,420	0	1,420	0	0
LEVEL	TEXT	TEXT AMT									
OPE1	FY 2025 IMPROVEMENT REQUEST: FIBER VEHICLE	1,420									
	LEAVE AS FUEL REPORT ONLY FOR FY 2024. SS	1,420									
*	Utilities	0	0	42	14	1,420	1,420	0	1,420	0	0
**	Information Center	1,688,330	1,896,022	2,042,046	1,875,466	2,108,299	2,108,299	840,031	2,163,763	55,464	3
Employee Compensation											
722-8603-481.19-01	Business Expense Reimburs	698	2,449	1,754	1,634	1,125	1,125	446	1,125	0	0
LEVEL	TEXT	TEXT AMT									
OPE1	EMPLOYEE MILEAGE FOR TRAVELING TO CITY OFF SITE	1,125									
	LOCATIONS AND MEETINGS										
	MB 9/18/25	1,125									
* General Services	Employee Compensation	698	2,449	1,754	1,634	1,125	1,125	446	1,125	0	0
722-8603-482.20-02	Professional Services	37,873	129,753	137,804	101,810	146,904	150,744	11,265	120,063	26,841-	18-
LEVEL	TEXT	TEXT AMT									
OPE1	SERVICE RENEWALS	120,063									
	CATALYST SOLUTIONS NETWORKING/INTERNET										
	NETSYS + NETWORKING/INTERNET										
	ELECTRIC INNOVATION POWER										
	PENETRATION TEST										
	THIRD PARTY RISK ASSESSMENT AND NETWORK										
	PENETRATION TEST										
	SOPHOS MDR & NDR -										
	END POINT SECURITY & NETWORK SECURITY										
	REDSTONE AS/400										
	REMOVED MOTOROLA SOLUTIONS II RENEWAL, TO BE PAID BY PD THEN BILLED TO RESPECTIVE ENTITIES.										
	MB 10/2/25	120,063									
LEVEL	TEXT	TEXT AMT									
IME2	FY27 IMP REQ: SIEM(SEcurity INFORMATION AND EVENT MANAGEMENT) CITY PORTION	21,900									

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	3 YEAR AVERAGE	FY 2026 BUDGET	FY 2026 ADJ BUDGET	FY 2026 YTD ACTUAL	FY 2027 OPER BUDGET	\$ CHANGE	% CHANGE
General Services				21,900								
722-8603-482.21-05		Printing City Print Shop	0	448	0	149	0	0	0	0	0	0
722-8603-482.21-07		Postage & Shipng -Outside	42	62	63	56	50	50	0	50	0	0
LEVEL	TEXT			TEXT	AMT							
OPE1	FEDEX & UPS SHIPPING				50							
	09/18/25				50							
722-8603-482.21-11		City Business	350	350	369	356	400	400	350	400	0	0
LEVEL	TEXT			TEXT	AMT							
OPE1	PARKING RAMP/KEY				350							
	MTG & MISC EXPENSES				50							
	MB 9/18/25				400							
722-8603-482.21-12		Conventions	50	75	0	42	75	75	0	75	0	0
LEVEL	TEXT			TEXT	AMT							
OPE1	SIouxLAND IT SYMPOSIUM, IBM AS/400, NETWARE CONV,				75							
	HTE USERS GROUP											
	MB 9/18/25				75							
722-8603-484.21-17		Communication-Line Charge	700	707	698	702	689	689	761	689	0	0
LEVEL	TEXT			TEXT	AMT							
OPE1	COMMUNICATION - LINE				689							
	FIBERCOMM BILLING AND PAGERS											
	MB 9/18/25				689							
722-8603-484.21-18		Communication-Cellular	488	489	362	446	500	500	171	500	0	0
LEVEL	TEXT			TEXT	AMT							
OPE1	ON CALL PHONE AND PAGER				500							
	MB 9/18/25				500							
722-8603-482.21-21		Property/Bldg Content Ins	8,197	0	0	2,732	0	0	0	0	0	0
722-8603-482.21-24		General Liability Ins	4,570	0	0	1,523	0	0	0	0	0	0
722-8603-484.21-32		Internet Access Charge	11,579	18,697	12,636	14,304	12,158	12,158	6,724	12,158	0	0
LEVEL	TEXT			TEXT	AMT							
OPE1	FIBERCOMM 50/50 SPLIT BETWEEN CITY & COUNTY				6,079							

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	3 YEAR AVERAGE	FY 2026 BUDGET	FY 2026 ADJ BUDGET	FY 2026 YTD ACTUAL	FY 2027 OPER BUDGET	\$ CHANGE	% CHANGE
General Services												
		REDUNDANT INTERNET			6,079							
		MB 9/18/25			12,158							
			-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
*	General Services		63,849	150,581	151,932	122,121	160,776	164,616	19,271	133,935	26,841-	17-
Serv Related to Property												
722-8603-483.22-09		Maintenance Mach & Equi	45,882	35,444	26,573	35,966	43,588	45,335	10,055	43,588	0	0
LEVEL		TEXT	TEXT AMT									
OPE1		ANNUAL EQUIPMENT MAINTENANCE RENEWALS	43,588									
		HMC VIIRTUAL & TAPE DRIVE										
		3CX PHONE SYSTEM RENEWAL										
		LT07 TAPES										
		POWER S814 8286-41A										
		RASMUSSEN PREVENTATIVE MAINT & REPAIRS										
		HWSE STORAGE TS3200 TAPE										
		TYSON CENTER WIFI										
		NPC CABLING										
		ST9830 MICR MAINT										
		MB 9/18/25	43,588									
722-8603-483.22-10		Software Maintenance	355,208	292,196	348,618	332,007	349,847	367,440	229,206	355,566	5,719	2
LEVEL		TEXT	TEXT AMT									
OPE1		ANNUAL SOFTWARE RENEWALS										
		HELP JUICE	1,200									
		POSTMARK	155									
		SMTP	120									
		DAMEWARE	4,249									
		MIMIX	11,715									
		ASNA RPG	3,788									
		APC/SCHNEIDER	347									
		AXWAY	144									
		QUERY & REPORT WRITER/WAREHOUSE MANAGER	10,847									
		AD AUDIT	6,069									
		VMWARE	22,374									
		IVANTI NEURONS	9,228									
		3-GIS	11,960									
		KNOWBE4	6,379									
		MIMECAST	16,729									
		VEEAM	12,298									
		COMMSYS/CLIPS	6,196									
		NETMOTION	1,209									
		MILLENNIUM DOOR	1,550									
		HTE	158,203									

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	3 YEAR AVERAGE	FY 2026 BUDGET	FY 2026 ADJ BUDGET	FY 2026 YTD ACTUAL	FY 2027 OPER BUDGET	\$ CHANGE	% CHANGE
Serv Related to Property												
		ADOBE PRO/PHOTOSHOP			808							
		LVL2 SYSTEMS OPERATION SUITE			1,142							
		PDQ			7,795							
		MICROSOFT			14,100							
		FAX FINDER			3,000							
		NEOGOV - CITY HR			24,585							
		RVI			7,100							
		MANAGE ENGINE AD SELF SERVICE			1,770							
		CREATEFORM			2,103							
		WASABI			8,403							
		MB 10/1/25										
				355,566								
LEVEL	TEXT			TEXT	AMT							
IME2	MICROSOFT ENHANCED LICENSING/MICROSOFT 365 G5				50,608							
		INFORMATION PROTECTION AND GOVERNANCE LICENSES										
		CITY PORTIONS										
		TOTAL IMPROVEMENT WILL BE SPLIT BETWEEN CITY,										
		COUNTY AND THE REVOLVING FUND. CITY DEPARTMENTS										
		WILL PAY THEIR SHARE OF THE LICENSE COST BASED OFF										
		NUMBER OF USERS.										
		MB 9/30/25										
				50,608								
* Serv Related to Property			401,090	327,640	375,191	367,974	393,435	412,775	239,261	399,154	5,719	1
General Supplies												
722-8603-482.30-03 Office Supplies - Outside			2,037	3,969	2,721	2,909	2,236	2,236	520	2,236	0	0
LEVEL	TEXT			TEXT	AMT							
OPE1	MISC OFFICE SUPPLIES				2,236							
		MB 9/18/25										
				2,236								
722-8603-482.30-04 Memberships			0	175	0	58	175	175	0	175	0	0
LEVEL	TEXT			TEXT	AMT							
OPE1	SUNGARD USERS MEMBERSHIP				175							
		MB 9/18/25										
				175								
722-8603-482.30-05 Publications			148	149	171	156	143	143	0	143	0	0
LEVEL	TEXT			TEXT	AMT							
OPE1	PC MAGAZINE				25							
		EXPERTS EXCHANGE			78							

ACCOUNT NUMBER		ACCOUNT DESCRIPTION		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	3 YEAR AVERAGE	FY 2026 BUDGET	FY 2026 ADJ BUDGET	FY 2026 YTD ACTUAL	FY 2027 OPER BUDGET	\$ CHANGE	% CHANGE
General Supplies		IT PUBLICATIONS				40							
		MB 9/18/25				143							
722-8603-482.30-06 Data Processing Supplies				3,325	4,903	4,378	4,202	4,837	4,837	1,468	4,837	0	0
LEVEL	TEXT	TEXT				AMT							
OPE1	PAPER, CHECKS					1,620							
	AS/400 TAPE CARTRIDGES					1,440							
	PRINTER SUPPLIES & USAGE KITS FOR ALL PRINTERS					1,777							
	MB 9/18/25					4,837							
722-8603-482.31-01 Office Furniture & Equip				440	383	0	274	0	0	0	0	0	0
* General Supplies				5,950	9,579	7,270	7,600	7,391	7,391	1,988	7,391	0	0
Inventory													
722-8603-482.37-01 Network Monitoring Suppli				20,255	22,166	13,310	18,577	16,500	16,983	8,867	0	16,500-	100-
LEVEL	TEXT	TEXT				AMT							
OPE1	MOVED ALL FUNDS IN THIS LINE TO NEW SYSTEM INFRASTRUCTURE MB 10/1/25												
722-8603-482.37-02 System/Peripheral Upgrade				11,437	11,946	7,248	10,210	12,500	12,139	934	0	12,500-	100-
LEVEL	TEXT	TEXT				AMT							
OPE1	MOVED ALL FUNDS IN THIS LINE TO NEW SYSTEM INFRASTRUCTURE 10/1/25												
722-8603-482.37-03 Development Tools				721	589	828	713	936	936	526	0	936-	100-
LEVEL	TEXT	TEXT				AMT							
OPE1	MOVED ALL FUNDS IN THIS LINE TO NEW SYSTEM INFRASTRUCTURE 10/1/25												
722-8603-482.37-05 Fiber Facilities				7,132	6,720	17,237	10,363	10,200	13,250	4,943	10,200	0	0
LEVEL	TEXT	TEXT				AMT							
OPE1	CITY FIBER PROJECTS & SUPPLIES MB 9/18/25					10,200							
						10,200							
722-8603-482.37-08 New System Infrastructure				26,234	15,405	19,691	20,443	22,715	27,880	5,767	52,651	29,936	132
LEVEL	TEXT	TEXT				AMT							
OPE1	CABLING EXTREME APS AND MOUNTS					52,651							

[illegible]

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	3 YEAR AVERAGE	FY 2026 BUDGET	FY 2026 ADJ BUDGET	FY 2026 YTD ACTUAL	FY 2027 OPER BUDGET	\$ CHANGE	% CHANGE
General Services												
		REDSTONE AS/400 REMOVED MOTOROLA SOLUTIONS II RENEWAL, TO BE PAID BY PD THEN BILLED TO RESPECTIVE ENTITIES. MB 10/2/25										
				116,659								
LEVEL	TEXT				TEXT	AMT						
IME2	FY27 IMP REQ: SIEM (SECURITY INFORMATION AND EVENT MANAGEMENT) COUNTY PORTION					21,900						
						21,900						
722-8604-482.21-05 Printing City Print Shop			0	69	19	29	0	0	0	0	0	0
722-8604-482.21-07 Postage & Shipng -Outside			1,494	137	65	565	50	50	0	50	0	0
LEVEL	TEXT				TEXT	AMT						
OPE1	FEDEX & UPS SHIPPING MB 9/18/25					50						
						50						
722-8604-482.21-11 City Business			350	350	350	350	400	400	350	400	0	0
LEVEL	TEXT				TEXT	AMT						
OPE1	PARKING RAMP/KEY MTGS & MISC EXPENSES MB 9/18/25					350						
						50						
						400						
722-8604-482.21-12 Conventions			50	75	0	42	75	75	0	75	0	0
LEVEL	TEXT				TEXT	AMT						
OPE1	SIOUXLAND IT SYMPOSIUM, IBM AS/400, NETWARE CONV HTE USERS GROUP MB 9/18/25					75						
						75						
722-8604-484.21-17 Communication-Line Charge			700	707	698	702	689	689	761	689	0	0
LEVEL	TEXT				TEXT	AMT						
OPE1	COMMUNICATION - LINE FIBERCOMM BILLING AND PAGERS MB 9/18/25					689						
						689						
722-8604-484.21-18 Communication-Cellular			488	489	395	457	500	500	171	500	0	0
LEVEL	TEXT				TEXT	AMT						

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	3 YEAR AVERAGE	FY 2026 BUDGET	FY 2026 ADJ BUDGET	FY 2026 YTD ACTUAL	FY 2027 OPER BUDGET	\$ CHANGE	% CHANGE
General Services											
OPE1	ON CALL PHONE AND PAGEER MB 9/18/25			500							
				500							
722-8604-482.21-21	Property/Bldg Content Ins	8,197	0	0	2,732	0	0	0	0	0	0
722-8604-482.21-24	General Liability Ins	4,569	0	0	1,523	0	0	0	0	0	0
722-8604-484.21-32	Internet Access Charge	10,653	18,697	12,635	13,995	12,158	12,158	6,723	12,158	0	0
LEVEL	TEXT			TEXT AMT							
OPE1	FIBERCOMM SPLIT 50/50 BETWEEN CITY & COUNTY			6,079							
	REDUNDANT INTERNET			6,079							
	MB 9/18/25										
				12,158							

* General Services		62,117	147,313	148,846	119,425	157,372	157,372	19,270	130,531	26,841-	17-
Serv Related to Property											
722-8604-483.22-09	Maintenance Mach & Equi	54,130	21,286	25,852	33,756	48,717	52,349	12,117	48,717	0	0
LEVEL	TEXT			TEXT AMT							
OPE1	ANNUAL EQUIPMENT MAINTENANCE RENEWALS			48,717							
	HMC VIRTUAL & TAPE DRIVE										
	POWER S814 8286-41A										
	3CX PHONE SYSTEM MAINTANCE										
	LT07 TAPES										
	RASMUSSEN PREVENTATIVE MAINT & REPAIRS										
	HWSE STORAGE TS3200 TAPE										
	NCP CABLING										
	ST9830 MICR MAINT										
	BOS AUDIO & VISUAL MAITENANCE										
	MB 9/18/25										
				48,717							
722-8604-483.22-10	Software Maintenance	274,828	237,472	228,111	246,804	249,528	360,650	161,676	254,653	5,125	2
LEVEL	TEXT			TEXT AMT							
OPE1	ANNUAL SOFTWARE RENEWALS										
	HELP JUICE			1,200							
	DAMEWARE			4,249							
	MIMIX			11,715							
	ASNA VISUAL RPG.NET			3,766							
	APC/SCHNEIDER			347							
	AXWAY			144							
	AD AUDIT			6,069							
	VMWARE			22,374							
	IVANTI NEURONS			9,228							
	KNOWBE4			6,379							

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	3 YEAR AVERAGE	FY 2026 BUDGET	FY 2026 ADJ BUDGET	FY 2026 YTD ACTUAL	FY 2027 OPER BUDGET	\$ CHANGE	% CHANGE
Serv Related to Property												
		MIMECAST			16,729							
		VEEAM			12,298							
		NETMOTION			1,209							
		MILLENNIUM DOOR SOFTWARE			1,550							
		ADOBE PRO/PHOTOSHOP			808							
		LVL2 SYSTEMS OPERATION SUITE			1,142							
		PDQ			7,795							
		MICROSOFT			115,774							
		HTE			8,281							
		FAX FINDER			4,220							
		RVI			7,100							
		MANAGE ENGINE AD SELF SERVICE			1,770							
		CREATEFORM			2,103							
		WASABI			8,403							
		MB 10/1/25										
					254,653							
LEVEL	TEXT			TEXT	AMT							
IME2	MICROSOFT ENHANCED LICENSING/MICROSOFT 365 G5				24,359							
	INFORMATION PROTECTION AND GOVERNANCE LICENSES											
	COUNTY PORTION											
	TOTAL IMPROVEMENT WILL BE SPLIT BETWEEN CITY,											
	COUNTY AND THE REVOLVING FUND.											
					24,359							
* Serv Related to Property			328,958	258,758	253,963	280,560	298,245	412,999	173,793	303,370	5,125	2
General Supplies												
722-8604-482.30-03 Office Supplies - Outside			3,247	3,457	4,686	3,797	3,044	3,044	520	3,044	0	0
LEVEL	TEXT			TEXT	AMT							
OPE1	MISC OFFICE SUPPLIES				3,044							
	MB 9/18/25											
					3,044							
722-8604-482.30-04 Memberships			50	175	50	92	175	175	0	175	0	0
LEVEL	TEXT			TEXT	AMT							
OPE1	SUNGARD USERS MEMBERSHIP				175							
	MB 9/18/25											
					175							
722-8604-482.30-05 Publications			132	149	171	151	143	143	0	143	0	0
LEVEL	TEXT			TEXT	AMT							
OPE1	PC MAGAZINE				25							

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	3 YEAR AVERAGE	FY 2026 BUDGET	FY 2026 ADJ BUDGET	FY 2026 YTD ACTUAL	FY 2027 OPER BUDGET	\$ CHANGE	% CHANGE
General Supplies												
		EXPERTS EXCHANGE			78							
		IT PUBLICATION			40							
		MB 9/18/25										
					143							
722-8604-482.30-06 Data Processing Supplies			2,355	4,272	6,334	4,320	4,196	4,196	2,065	4,196	0	0
LEVEL	TEXT				TEXT AMT							
OPE1	PAPER, CHECKS				1,643							
	AS/400 TAPE CARTRIDGES				1,440							
	PRINTER SUPPLIES & USAGE KITS FOR ALL PRINTERS				1,113							
	MB 9/18/25											
					4,196							
722-8604-482.31-01 Office Furniture & Equip			440	383	3,621	1,481	0	201	201	0	0	0
722-8604-482.31-07 Computer & Related Equip			0	0	0	0	0	12,057	0	0	0	0
* General Supplies			6,224	8,436	14,862	9,841	7,558	19,816	2,786	7,558	0	0
Inventory												
722-8604-482.37-01 Network Monitoring Suppli			15,401	23,869	12,046	17,105	16,500	16,500	6,614	0	16,500-	100-
LEVEL	TEXT				TEXT AMT							
OPE1	MOVED ALL FUNDS IN THIS LINE TO NEW SYSTEM INFRASTRUCTURE											
	MB 10/1/25											
722-8604-482.37-02 System/Peripheral Upgrade			13,921	11,349	7,248	10,839	12,500	12,624	8,954	0	12,500-	100-
LEVEL	TEXT				TEXT AMT							
OPE1	MOVED ALL FUNDS IN THIS LINE TO NEW SYSTEM INFRASTRUCTURE											
	MB 10/1/25											
722-8604-482.37-03 Development Tools			694	589	817	700	999	999	526	0	999-	100-
LEVEL	TEXT				TEXT AMT							
OPE1	MOVED ALL FUNDS IN THIS LINE TO NEW SYSTEM INFRASTRUCTURE											
	MB 10/1/25											
722-8604-482.37-05 Fiber Facilities			7,132	5,098	6,961	6,397	6,700	6,700	243	6,700	0	0
LEVEL	TEXT				TEXT AMT							
OPE1	COUNTY FIBER PROJECTS & SUPPLIES				6,700							
	MB 9/18/25											
					6,700							
722-8604-482.37-08 New System Infrastructure			26,209	10,036	21,916	19,387	21,805	29,056	8,676	51,804	29,999	138
LEVEL	TEXT				TEXT AMT							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	3 YEAR AVERAGE	FY 2026 BUDGET	FY 2026 ADJ BUDGET	FY 2026 YTD ACTUAL	FY 2027 OPER BUDGET	\$ CHANGE	% CHANGE
Inventory											
OPE1	CABLING			51,804							
	EXTREME APS AND MOUNTS										
	EXTREME FABRIC SWITCHES										
	PATCH CABLES										
	CABLE ACCESSORIES										
	EMPLOYEE PORTAL MAINTENANCE										
	YUBIKEYS										
	EXTREME SWITCHES										
	3CX MISC.										
	ETHERNET SWITCHES										
	UPS'S										
	EXTREME OPTICS										
	ASNA										
	VISUAL STUDIO										
	SQL MANAGEMENT										
	MOVED FUNDS FROM NETWORK MONITORING,										
	SYSTEM/PERIPHERAL UPGRADE AND DEVELOPMENT TOOLS										
	TO THIS LINE.										
	MB 10/1/25										
				51,804							
*	Inventory	63,357	50,941	48,988	54,429	58,504	65,879	25,013	58,504	0	0
*	WCICC - County Operations	461,354	467,571	468,413	465,779	522,695	657,082	221,308	500,979	21,716-	4-
Employee Compensation											
722-8606-481.10-01	Regular Salaries	76,462	80,091	70,855	75,803	98,186	98,186	40,190	112,529	14,343	15
722-8606-481.10-07	Sick Leave	1,728	0	74	601	0	0	0	0	0	0
722-8606-481.10-11	Vacation Leave	6,739	8,187	8,433	7,786	0	0	5,092	0	0	0
722-8606-481.10-16	Fltng Holiday/Persnl/Bday	1,469	712	906	1,029	0	0	0	0	0	0
722-8606-481.10-29	Holiday Earned and Used	3,456	3,560	3,595	3,537	0	0	1,273	0	0	0
722-8606-481.10-40	Wellness Incentive	0	0	550	183	0	0	550	0	0	0
722-8606-481.16-01	Retirement - FICA	5,711	5,847	5,300	5,619	6,255	6,255	2,937	7,048	793	13
722-8606-481.16-02	Retirement - Medicare	1,336	1,367	1,240	1,314	1,463	1,463	687	1,648	185	13
722-8606-481.16-03	Retirement - IPERS	8,482	8,737	7,917	8,379	9,269	9,269	4,395	10,623	1,354	15
722-8606-481.16-08	Worker's Comp Ins Premium	523	0	0	174	0	0	0	0	0	0
722-8606-481.16-17	Group Health Insurance	0	0	3,824	1,275	0	0	4,032	9,742	9,742	0
722-8606-481.16-18	Employer Life Insurance	49	49	45	48	49	49	21	49	0	0
722-8606-481.16-19	Group Disability Ins	301	310	287	299	329	329	152	377	48	15
722-8606-481.16-37	Dept Comp Dental Premiums	0	0	219	73	0	0	220	528	528	0
722-8606-481.16-41	Deferred Comp-City Match	1,756	1,756	1,576	1,696	2,700	2,700	743	3,095	395	15
*	Employee Compensation	108,012	110,616	104,821	107,816	118,251	118,251	60,292	145,639	27,388	23
General Services											
722-8606-482.21-24	General Liability Ins	689	0	0	230	0	0	0	0	0	0

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	3 YEAR AVERAGE	FY 2026 BUDGET	FY 2026 ADJ BUDGET	FY 2026 YTD ACTUAL	FY 2027 OPER BUDGET	\$ CHANGE	% CHANGE
General Services												
*	General Services		689	0	0	230	0	0	0	0	0	0
Serv Related to Property												
722-8606-483.22-10 Software Maintenance			53,064	24,049	116,150	64,421	123,200	123,200	113,000	123,200	0	0
LEVEL	TEXT		TEXT AMT									
OPE1	WINDOW SERVER O/S SOFTWARE MAINTENANCE		600									
	SQL SERVER DB SOFTWARE MAINTENANCE		500									
	CONTINGENCY		2,000									
	ANNUAL ESRI ENTERPRISE AGREEMENT		114,000									
	TO BE SPLIT BY CITY, COUNTY & CITY AND COUNTY ASSR											
	CITY AND COUNTY ASSESSORS: 19,000 EACH											
	CITY: 38,000											
	COUNTY: 38,000											
	PRO-WEST SUPPORT TO BE SPLIT BY THE 4 GIS ENTITIES		6,100									
	CITY & COUNTY ASSESSORS: 1,017 EACH											
	CITY: 2,033											
	COUNTY: 2,033											
	MB 10/1/25											
			123,200									
*	Serv Related to Property		53,064	24,049	116,150	64,421	123,200	123,200	113,000	123,200	0	0
**	WCICC - Assessor's Costs		161,765	134,665	220,971	172,467	241,451	241,451	173,292	268,839	27,388	11
			2,737,425	2,835,178	3,326,901	2,966,501	3,498,023	3,663,927	1,517,362	3,538,037	40,014	1



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: 9110 - CENTRAL SERVICES/WCICC INFORMATION								
Expense								
0001-52-9110-000-41400	TELEPHONE EXPENSE	318.91	670.15	355.65	0.00	0.00	0.00	0.00%
0001-52-9110-000-42100	DATA PROCESSING SERVICES	1,196,634.22	1,725,919.60	767,734.77	1,629,628.00	1,732,042.00	102,414.00	6.28%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	County 40%		0.00	0.00	1,545,292.00			
Budget Director	Eagle Recorder		0.00	0.00	5,250.00			
Budget Director	ImOn Communications		0.00	0.00	26,500.00			
Budget Director	Tyler		0.00	0.00	155,000.00			
Total Expense:		1,196,953.13	1,726,589.75	768,090.42	1,629,628.00	1,732,042.00	102,414.00	6.28%
Total Function: 9110 - CENTRAL SERVICES/WCICC INFORMATI...		1,196,953.13	1,726,589.75	768,090.42	1,629,628.00	1,732,042.00	102,414.00	6.28%
Total Fund: 0001 - GENERAL BASIC:		1,196,953.13	1,726,589.75	768,090.42	1,629,628.00	1,732,042.00	102,414.00	6.28%
Report Total:		1,196,953.13	1,726,589.75	768,090.42	1,629,628.00	1,732,042.00	102,414.00	6.28%

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	1,196,953.13	1,726,589.75	768,090.42	1,629,628.00	1,732,042.00	102,414.00	6.28%
Report Total:	1,196,953.13	1,726,589.75	768,090.42	1,629,628.00	1,732,042.00	102,414.00	6.28%

COUNTY ATTORNEY OFFICE SUMMARY

Office/Dept	Attorney
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	-	-	-	-	-
8000 - Miscellaneous	(388,069)	(231,273)	(350,000)	(350,000)	-
Grand Total	(388,069)	(231,273)	(350,000)	(350,000)	-

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

Function Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)	% Variance
1100 - Criminal Prosecution	2,306,908	1,605,772	2,967,859	3,284,687	316,827	10.7%
1104 - Collections	176,883	70,249	221,978	180,086	(41,892)	-18.9%
1500 - Juries & Witnesses	51,252	15,562	60,500	60,500	-	0.0%
1610 - Juvenile Representation Services	547,993	344,243	662,642	781,316	118,674	17.9%
Grand Total	3,083,036	2,035,826	3,912,979	4,306,589	393,609	10.1%

Office/Dept Name	Attorney
Type	Expense

Name	YOY Budget					% Variance
	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	Inc/(Dec)	
ORGANIZED EMPLOYEES	1,575,436	1,066,821	2,097,764	2,267,610	169,845	8.1%
EMPLOYEE HOSPITALIZATION	346,765	243,361	473,979	645,800	171,821	36.3%
APPOINTED DEPUTIES	193,357	159,575	287,549	293,300	5,751	2.0%
IPERS - CNTY CONTRIBUTION	201,311	134,426	261,078	278,404	17,326	6.6%
FICA - CNTY CONTRIBUTION	162,230	108,565	206,727	219,327	12,600	6.1%
ELECTED OFFICIALS	166,358	93,867	169,147	172,530	3,383	2.0%
ASSISTANT CO. ATTORNEYS	127,978	72,528	131,401	134,366	2,965	2.3%
SUPERVISORY	77,734	44,282	79,795	81,391	1,596	2.0%
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	48,247	36,948	50,090	56,000	5,910	11.8%
WITNESS FEES	20,298	3,904	30,000	30,000	-	0.0%
DEPOSITIONS & TRANSCRIPTS	22,163	11,658	28,500	28,500	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	16,734	7,173	13,500	13,500	-	0.0%
DENTAL INSURANCE	7,489	4,993	9,868	9,868	-	0.0%
WAGE PLAN EMP. PART TIME	-	-	-	9,575	9,575	#DIV/0!
TRAVEL EXPENSES	6,786	3,021	9,200	9,200	-	0.0%
MAINTENANCE CONTRACTS	7,014	4,030	8,900	8,900	-	0.0%
LTD INSURANCE	9,244	2,380	7,656	7,663	7	0.1%
SCHOOL OF INSTRUCTION	4,561	2,390	5,500	7,500	2,000	36.4%
DUES/MEMBERSHIPS	4,661	1,325	5,930	5,930	-	0.0%
EMPLOYEE MILEAGE	4,087	2,292	4,000	4,000	-	0.0%
OFFICIAL PUBL. & LEGALS	3,548	780	3,800	3,800	-	0.0%
MAGAZINES & BOOKS	1,642	751	3,300	3,300	-	0.0%
PROFESSIONAL SERVICES	24,165	3,440	3,300	3,300	-	0.0%
TYPING, PRINTING & BINDING	2,923	165	2,800	2,800	-	0.0%
INTERPRETING FEES	-	-	2,000	2,000	-	0.0%
TELEPHONE EXPENSE	1,562	766	1,600	1,600	-	0.0%
PARKING	2,184	777	1,400	1,400	-	0.0%
NOTICES/SUBPOENAS	1,046	456	1,200	1,200	-	0.0%
LIFE INSURANCE	816	544	1,075	1,075	-	0.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	11,200	2,018	950	950	-	0.0%
MEAL EXPENSES	782	458	900	900	-	0.0%
CELL PHONE EXPENSE	-	73	-	500	500	#DIV/0!
INVESTIGATIONS	-	163	300	300	-	0.0%
POSTAGE & MAILING	116	20	100	100	-	0.0%
IMPROVEMENT REQUESTS	-	-	-	-	-	#DIV/0!
WAGE PLAN EMPLOYEES	-	-	-	-	-	#DIV/0!
WAGE PLAN EMP. PART-TIME	-	-	-	-	-	#DIV/0!
Retention Pay	22,500	21,000	-	-	-	#DIV/0!
TEMPORARY EMPLOYEES	7,351	3,147	9,669	-	(9,669)	-100.0%
GRAND JURY	8,791	-	-	-	-	#DIV/0!
Year On Bonus Pay	1,500	-	-	-	-	#DIV/0!
OVERTIME	-	-	-	-	-	#DIV/0!
Grand Total	3,092,581	2,038,098	3,912,979	4,306,589	393,609	10.1%

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	-2,242,094.74	-2,643,715.02	-1,934,707.13	-3,502,479.32	-3,896,088.74	-393,609.42	11.24%
0002 - GENERAL SUPPLEMENTAL	37,524.42	51,251.91	15,562.11	60,500.00	60,500.00	0.00	0.00%
Report Total:	-2,279,619.16	-2,694,966.93	-1,950,269.24	-3,562,979.32	-3,956,588.74	-393,609.42	11.05%

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

Office/Dept	ATT
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Row Labels	Authorized Positions	Current FTE
OFFICE	28.3	25.0
Assistant County Attorney	14.0	13.0
Attorney - Clerk III/Secretary III/ Bookkeeper	8.0	7.0
Deputy-Attorney	2.0	2.0
Manager of Administrative Services	1.0	1.0
Assistant County Attorney I	1.0	1.0
Attorney- Clerk II	1.0	0.0
County Attorney	1.0	1.0
Attorney-Temp Intern	0.3	0.0
Assistant Co Atty Domestic Violence Grant	0.0	0.0
HIDTA Grant Attorney	0.0	0.0
Grand Total	28.3	25.0

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

Office/Dept	ATT
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Row Labels	Authorized Positions	Current FTE
AFSCME Attorney	14.0	13.0
Assistant County Attorney	14.0	13.0
AFSCME Courthouse	9.0	7.0
Attorney - Clerk III/Secretary III/ Bookkeeper	8.0	7.0
Attorney- Clerk II	1.0	0.0
Grand Total	23.0	20.0

COUNTY ATTORNEY ADMINISTRATION

Fund 0001

-1100-

Office/Dept Name	Attorney
Type	Expense
Function Group	1100 - Criminal Prosecution

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% Variance
ORGANIZED EMPLOYEES	1,059,667	773,934	1,463,665	1,616,007	152,341	10.4%
EMPLOYEE HOSPITALIZATION	245,610	178,420	350,311	464,514	114,204	32.6%
APPOINTED DEPUTIES	193,357	159,575	287,549	293,300	5,751	2.0%
IPERS - CNTY CONTRIBUTION	153,286	107,892	201,219	216,893	15,674	7.8%
ELECTED OFFICIALS	166,358	93,867	169,147	172,530	3,383	2.0%
FICA - CNTY CONTRIBUTION	123,591	86,932	159,759	171,690	11,931	7.5%
ASSISTANT CO. ATTORNEYS	127,978	72,528	131,401	134,366	2,965	2.3%
SUPERVISORY	77,734	44,282	79,795	81,391	1,596	2.0%
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	48,247	36,948	50,090	56,000	5,910	11.8%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	15,095	6,721	11,500	11,500	-	0.0%
WAGE PLAN EMP. PART TIME	-	-	-	9,575	9,575	#DIV/0!
TRAVEL EXPENSES	6,270	2,615	7,700	7,700	-	0.0%
DENTAL INSURANCE	5,316	3,818	7,049	7,401	352	5.0%
MAINTENANCE CONTRACTS	5,372	3,035	6,400	6,400	-	0.0%
SCHOOL OF INSTRUCTION	3,821	2,020	4,000	6,000	2,000	50.0%
DUES/MEMBERSHIPS	4,661	1,325	5,930	5,930	-	0.0%
LTD INSURANCE	6,817	1,751	5,508	5,783	275	5.0%
MAGAZINES & BOOKS	1,642	751	3,000	3,000	-	0.0%
PROFESSIONAL SERVICES	24,036	3,372	3,000	3,000	-	0.0%
EMPLOYEE MILEAGE	2,626	2,014	3,000	3,000	-	0.0%
TYPING, PRINTING & BINDING	2,769	165	2,000	2,000	-	0.0%
TELEPHONE EXPENSE	1,385	631	1,400	1,400	-	0.0%
PARKING	2,184	777	1,400	1,400	-	0.0%
MEAL EXPENSES	782	458	900	900	-	0.0%
LIFE INSURANCE	579	416	768	806	38	5.0%
NOTICES/SUBPOENAS	602	375	800	800	-	0.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	11,200	2,018	500	500	-	0.0%
CELL PHONE EXPENSE	-	73	-	500	500	#DIV/0!
INVESTIGATIONS	-	163	300	300	-	0.0%
POSTAGE & MAILING	116	20	100	100	-	0.0%
WAGE PLAN EMP. PART-TIME	-	-	-	-	-	#DIV/0!
Year On Bonus Pay	1,500	-	-	-	-	#DIV/0!
IMPROVEMENT REQUESTS	-	-	-	-	-	#DIV/0!
WAGE PLAN EMPLOYEES	-	-	-	-	-	#DIV/0!
TEMPORARY EMPLOYEES	7,351	3,147	9,669	-	(9,669)	-100.0%
Retention Pay	16,500	18,000	-	-	-	#DIV/0!
Grand Total	2,316,452	1,608,044	2,967,859	3,284,687	316,827	10.7%



Woodbury County

Budget Comparison Report

Account Detail

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1	Comparison 1		
					Parent Budget	Budget		
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	%
Fund: 0001 - GENERAL BASIC								
Function: 1100 - LEGAL SERVICE/COUNTY ATTORNEY								
Expense								
0001-04-1100-000-10000	ELECTED OFFICIALS	164,374.10	166,358.36	100,372.92	169,146.72	172,529.65	3,382.93	2.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	172,529.65			
0001-04-1100-000-10001	APPOINTED DEPUTIES	237,613.42	193,356.71	170,634.15	287,549.42	293,300.40	5,750.98	2.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	293,300.40			
0001-04-1100-000-10004	SUPERVISORY	76,703.92	77,734.45	47,350.85	79,794.76	81,390.68	1,595.92	2.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	81,390.68			
0001-04-1100-000-10005	ASSISTANT CO. ATTORNEYS	118,359.31	127,978.23	77,619.72	131,401.00	134,366.00	2,965.00	2.26%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	134,366.00			
0001-04-1100-000-10007	ORGANIZED EMPLOYEES	833,702.30	1,059,683.69	828,888.39	1,463,665.38	1,616,006.53	152,341.15	10.41%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	1,616,006.53			
0001-04-1100-000-10100	WAGE PLAN EMP. PART TIME	0.00	0.00	0.00	0.00	9,574.74	9,574.74	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	9,574.74			
0001-04-1100-000-10101	TEMPORARY EMPLOYEES	4,738.50	7,351.02	3,147.48	9,668.61	0.00	-9,668.61	-100.00%
0001-04-1100-000-10202	Year On Bonus Pay	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
<u>0001-04-1100-000-11000</u>	FICA - CNTY CONTRIBUTION	108,808.93	123,592.30	92,955.31	159,758.77	171,690.26	11,931.49	7.47%
	Budget Detail							
	Budget Code							
	Budget Director							
	Description		Units	Price	Amount			
	Imported from PB Budget Code: 2% Project		0.00	0.00	171,690.26			
<u>0001-04-1100-000-11100</u>	IPERS - CNTY CONTRIBUTION	134,211.33	153,287.44	115,508.59	201,219.00	216,892.80	15,673.80	7.79%
	Budget Detail							
	Budget Code							
	Budget Director							
	Budget Director							
	Description		Units	Price	Amount			
	Correction prior to Budget Hearing		0.00	0.00	64,341.79			
	Imported from PB Budget Code: 2% Project		0.00	0.00	152,551.01			
<u>0001-04-1100-000-11300</u>	EMPLOYEE HOSPITALIZATION	236,636.12	245,610.11	195,308.26	350,310.96	464,514.48	114,203.52	32.60%
	Budget Detail							
	Budget Code							
	Budget Director							
	Budget Director							
	Description		Units	Price	Amount			
	Imported from PB Budget Code: 2% Project		0.00	0.00	464,514.48			
<u>0001-04-1100-000-11401</u>	Retention Pay	0.00	16,500.00	18,000.00	0.00	0.00	0.00	0.00%
<u>0001-04-1100-000-11701</u>	LIFE INSURANCE	568.00	579.20	416.00	768.00	806.40	38.40	5.00%
	Budget Detail							
	Budget Code							
	Budget Director							
	Budget Director							
	Description		Units	Price	Amount			
	Imported from PB Budget Code: 2% Project		0.00	0.00	806.40			
<u>0001-04-1100-000-11702</u>	DENTAL INSURANCE	5,213.18	5,315.97	3,818.10	7,048.80	7,401.24	352.44	5.00%
	Budget Detail							
	Budget Code							
	Budget Director							
	Budget Director							
	Description		Units	Price	Amount			
	Imported from PB Budget Code: 2% Project		0.00	0.00	7,401.24			
<u>0001-04-1100-000-11703</u>	LTD INSURANCE	7,307.31	6,816.68	2,141.37	5,508.00	5,783.40	275.40	5.00%
	Budget Detail							
	Budget Code							
	Budget Director							
	Budget Director							
	Description		Units	Price	Amount			
	Imported from PB Budget Code: 2% Project		0.00	0.00	5,783.40			
<u>0001-04-1100-000-26000</u>	STATIONARY/FORMS/GENERA	9,229.23	15,095.28	6,721.49	11,500.00	11,500.00	0.00	0.00%
<u>0001-04-1100-000-26100</u>	MAGAZINES & BOOKS	1,408.00	1,641.78	751.01	3,000.00	3,000.00	0.00	0.00%
<u>0001-04-1100-000-40200</u>	TYPING, PRINTING & BINDING	175.00	2,769.00	165.00	2,000.00	2,000.00	0.00	0.00%
<u>0001-04-1100-000-41200</u>	POSTAGE & MAILING	49.36	115.73	19.65	100.00	100.00	0.00	0.00%
<u>0001-04-1100-000-41300</u>	EMPLOYEE MILEAGE	2,884.48	2,626.42	2,013.80	3,000.00	3,000.00	0.00	0.00%
	Budget Detail							
	Budget Code							
	Budget Director							
	Budget Director							
	Description		Units	Price	Amount			
	Fall/Spring Conf. Training directed by Cnty A		0.00	0.00	3,000.00			
<u>0001-04-1100-000-41301</u>	TRAVEL EXPENSES	8,066.42	6,269.62	2,614.52	7,700.00	7,700.00	0.00	0.00%

Budget Comparison Report

						Comparison 1	Comparison 1	
						Budget	to Parent	%
						Parent Budget	Budget	
						2025-2026	2026-2027	Increase /
						Budget Director	Budget Director	(Decrease)
Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun				
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Fall/Spring Conf. Training directed by Cnty A		0.00	0.00	7,700.00			
0001-04-1100-000-41302	MEAL EXPENSES	846.99	782.32	458.13	900.00	900.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Fall/Spring Conf. Training directed by Cty At		0.00	0.00	900.00			
0001-04-1100-000-41303	PARKING	5,101.00	2,184.00	777.00	1,400.00	1,400.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Attorney Parking		0.00	0.00	1,400.00			
0001-04-1100-000-41400	TELEPHONE EXPENSE	1,400.91	1,385.29	630.81	1,400.00	1,400.00	0.00	0.00%
0001-04-1100-000-41401	CELL PHONE EXPENSE	2,375.92		72.53	0.00	500.00	500.00	0.00%
0001-04-1100-000-42200	SCHOOL OF INSTRUCTION	4,023.27	3,821.14	2,020.00	4,000.00	6,000.00	2,000.00	50.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Fall/Spring Conf & Training		0.00	0.00	6,000.00			
0001-04-1100-000-42501	NOTICES/SUBPOENAS	264.01	601.70	374.57	800.00	800.00	0.00	0.00%
0001-04-1100-000-42502	INVESTIGATIONS	3.45	0.00	163.45	300.00	300.00	0.00	0.00%
0001-04-1100-000-42601	PROFESSIONAL SERVICES	1,241.63	14,471.67	1,100.99	3,000.00	3,000.00	0.00	0.00%
0001-04-1100-000-44900	MAINTENANCE CONTRACTS	6,257.49	5,372.12	3,034.90	6,400.00	6,400.00	0.00	0.00%
0001-04-1100-000-48000	DUES/MEMBERSHIPS	3,911.00	4,661.00	1,325.00	5,930.00	5,930.00	0.00	0.00%
0001-04-1100-000-63600	MACHINERY & EQUIPMENT: O	0.00	11,199.63	2,018.41	500.00	500.00	0.00	0.00%
0001-04-1100-000-64600	MACHINERY & EQUIPMENT: C	16,486.12	48,246.86	36,948.42	50,000.00	55,000.00	5,910.00	11.80%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Adobe License Renewal		0.00	0.00	3,800.00			
Budget Director	Judicial Dialog Maint.		0.00	0.00	14,200.00			
Budget Director	NCIC		0.00	0.00	2,500.00			
Budget Director	Volano - Fine Collection Software Maint.		0.00	0.00	2,000.00			
Budget Director	West Law		0.00	0.00	33,500.00			
Total Expense:		1,993,460.70	2,306,907.72	1,717,370.82	2,967,859.42	3,284,686.58	316,827.16	10.68%
Total Function: 1100 - LEGAL SERVICE/COUNTY ATTORNEY:		1,993,460.70	2,306,907.72	1,717,370.82	2,967,859.42	3,284,686.58	316,827.16	10.68%

COUNTY ATTORNEY COLLECTIONS

Fund 0001

-1104-

Office/Dept Name	Attorney
Type	Expense
Function Group	1104 - Collections

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% Variance
ORGANIZED EMPLOYEES	127,705	48,550	164,816	112,540	(52,276)	-31.7%
EMPLOYEE HOSPITALIZATION	26,174	13,161	27,370	47,518	20,148	73.6%
IPERS - CNTY CONTRIBUTION	12,034	4,513	15,559	10,624	(4,935)	-31.7%
FICA - CNTY CONTRIBUTION	9,506	3,511	12,290	8,120	(4,169)	-33.9%
DENTAL INSURANCE	764	294	1,057	705	(352)	-33.3%
LTD INSURANCE	617	189	771	503	(269)	-34.8%
LIFE INSURANCE	83	32	115	77	(38)	-33.3%
Retention Pay	-	-	-	-	-	#DIV/0!
Grand Total	176,883	70,249	221,978	180,086	(41,892)	-18.9%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026				
		Total Activity	Total Activity	YTD Activity				
				Through Jun				
Function: 1104 - LEGAL SERVICE/CO. ATTORNEY - COLLECTION								
Revenue								
<u>0001-4-04-1104-84701</u>	IPERS 6 Mo Reimbursement	0.00	0.00	1,852.50	0.00	0.00	0.00	0.00%
<u>0001-4-04-1104-85020</u>	COUNTY ATTORNEY RECOVER	368,375.20	388,069.08	229,420.35	350,000.00	350,000.00	0.00	0.00%
	Total Revenue:	368,375.20	388,069.08	231,272.85	350,000.00	350,000.00	0.00	0.00%
Expense								
<u>0001-04-1104-000-10007</u>	ORGANIZED EMPLOYEES	92,044.11	127,704.77	51,081.09	164,815.78	112,539.70	-52,276.08	-31.72%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	112,539.70			
<u>0001-04-1104-000-11000</u>	FICA - CNTY CONTRIBUTION	6,837.03	9,505.63	3,697.88	12,289.84	8,120.35	-4,169.49	-33.93%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	8,120.35			
<u>0001-04-1104-000-11100</u>	IPERS - CNTY CONTRIBUTION	8,668.95	12,033.94	4,752.20	15,558.61	10,623.75	-4,934.86	-31.72%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	10,623.75			
<u>0001-04-1104-000-11300</u>	EMPLOYEE HOSPITALIZATION	23,594.34	26,174.32	14,073.10	27,369.60	47,517.60	20,148.00	73.61%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	47,517.60			
<u>0001-04-1104-000-11701</u>	LIFE INSURANCE	56.00	83.20	32.00	115.20	76.80	-38.40	-33.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	76.80			
<u>0001-04-1104-000-11702</u>	DENTAL INSURANCE	513.97	763.62	293.70	1,057.32	704.88	-352.44	-33.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	704.88			
<u>0001-04-1104-000-11703</u>	LTD INSURANCE	441.78	617.47	201.67	771.44	502.64	-268.80	-34.84%

COUNTY ATTORNEY
JUVENILE DIVISION

Fund 0001

-1610-

Office/Dept Name	Attorney
Type	Expense
Function Group	1610 - Juvenile Representation Services

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% Variance
ORGANIZED EMPLOYEES	388,064	244,337	469,283	539,063	69,780	14.9%
EMPLOYEE HOSPITALIZATION	74,980	51,780	96,299	133,768	37,469	38.9%
IPERS - CNTY CONTRIBUTION	35,991	22,020	44,300	50,888	6,587	14.9%
FICA - CNTY CONTRIBUTION	29,133	18,122	34,679	39,516	4,838	14.0%
OFFICIAL PUBL. & LEGALS	3,548	780	3,800	3,800	-	0.0%
MAINTENANCE CONTRACTS	1,642	995	2,500	2,500	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	1,639	452	2,000	2,000	-	0.0%
DENTAL INSURANCE	1,410	881	1,762	1,762	-	0.0%
TRAVEL EXPENSES	517	407	1,500	1,500	-	0.0%
SCHOOL OF INSTRUCTION	740	370	1,500	1,500	-	0.0%
LTD INSURANCE	1,810	441	1,377	1,377	-	0.0%
EMPLOYEE MILEAGE	1,461	279	1,000	1,000	-	0.0%
TYPING, PRINTING & BINDING	154	-	800	800	-	0.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	-	-	450	450	-	0.0%
NOTICES/SUBPOENAS	444	81	400	400	-	0.0%
MAGAZINES & BOOKS	-	-	300	300	-	0.0%
PROFESSIONAL SERVICES	129	68	300	300	-	0.0%
TELEPHONE EXPENSE	177	135	200	200	-	0.0%
LIFE INSURANCE	154	96	192	192	-	0.0%
WAGE PLAN EMPLOYEES	-	-	-	-	-	#DIV/0!
OVERTIME	-	-	-	-	-	#DIV/0!
ASSISTANT CO. ATTORNEYS	-	-	-	-	-	#DIV/0!
Retention Pay	6,000	3,000	-	-	-	#DIV/0!
TEMPORARY EMPLOYEES	-	-	-	-	-	#DIV/0!
Grand Total	547,993	344,243	662,642	781,316	118,674	17.9%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	%
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget 2025-2026 Budget Director			
Function: 1610 - LEGAL SERVICE/JUVENILE ACTIVITY								
Expense								
<u>0001-04-1610-000-10007</u>	ORGANIZED EMPLOYEES	341,382.74	388,064.39	264,673.75	469,283.24	539,063.48	69,780.24	14.87%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	539,063.48			
<u>0001-04-1610-000-11000</u>	FICA - CNTY CONTRIBUTION	25,561.02	29,133.36	19,614.40	34,678.54	39,516.33	4,837.79	13.95%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	39,516.33			
<u>0001-04-1610-000-11100</u>	IPERS - CNTY CONTRIBUTION	32,461.36	35,991.21	23,939.94	44,300.33	50,887.59	6,587.26	14.87%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	50,887.59			
<u>0001-04-1610-000-11300</u>	EMPLOYEE HOSPITALIZATION	72,876.09	74,980.16	58,161.90	96,298.80	133,767.84	37,469.04	38.91%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	133,767.84			
<u>0001-04-1610-000-11401</u>	Retention Pay	0.00	6,000.00	3,000.00	0.00	0.00	0.00	0.00%
<u>0001-04-1610-000-11701</u>	LIFE INSURANCE	150.40	153.60	96.00	192.00	192.00	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	192.00			
<u>0001-04-1610-000-11702</u>	DENTAL INSURANCE	1,380.39	1,409.76	881.10	1,762.20	1,762.20	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	1,762.20			
<u>0001-04-1610-000-11703</u>	LTD INSURANCE	1,808.59	1,810.43	544.34	1,377.00	1,377.00	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	1,377.00			
<u>0001-04-1610-000-26000</u>	STATIONARY/FORMS/GENERA	1,733.77	1,638.74	451.65	2,000.00	2,000.00	0.00	0.00%
<u>0001-04-1610-000-26100</u>	MAGAZINES & BOOKS	107.63	0.00	0.00	300.00	300.00	0.00	0.00%
<u>0001-04-1610-000-40000</u>	OFFICIAL PUBL. & LEGALS	3,635.80	3,548.43	780.07	3,800.00	3,800.00	0.00	0.00%
<u>0001-04-1610-000-40200</u>	TYPING, PRINTING & BINDING	0.00	154.00	0.00	800.00	800.00	0.00	0.00%

Budget Comparison Report

		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		
Account Number								
<u>0001-04-1610-000-41300</u>	EMPLOYEE MILEAGE	408.09	1,460.50	278.60	1,000.00	1,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Fall/Spring Conf, Training directed by Cnty A		0.00	0.00	1,000.00			
<u>0001-04-1610-000-41301</u>	TRAVEL EXPENSES	460.25	516.80	406.58	1,500.00	1,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Fall/Spring Conf, Training directed by Cnty A		0.00	0.00	1,500.00			
<u>0001-04-1610-000-41400</u>	TELEPHONE EXPENSE	73.30	176.61	134.80	200.00	200.00	0.00	0.00%
<u>0001-04-1610-000-42200</u>	SCHOOL OF INSTRUCTION	740.00	740.00	370.00	1,500.00	1,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Fall/Spring Conf, Training directed by Cnty A		0.00	0.00	1,500.00			
<u>0001-04-1610-000-42501</u>	NOTICES/SUBPOENAS	104.70	444.30	81.00	400.00	400.00	0.00	0.00%
<u>0001-04-1610-000-42601</u>	PROFESSIONAL SERVICES	82.62	129.12	68.00	300.00	300.00	0.00	0.00%
<u>0001-04-1610-000-44900</u>	MAINTENANCE CONTRACTS	1,886.31	1,642.02	995.39	2,500.00	2,500.00	0.00	0.00%
<u>0001-04-1610-000-63600</u>	MACHINERY & EQUIPMENT: O	0.00	0.00	0.00	450.00	450.00	0.00	0.00%
	Total Expense:	484,853.06	547,993.43	374,477.52	662,642.11	781,316.44	118,674.33	17.91%
Total Function: 1610 - LEGAL SERVICE/JUVENILE ACTIVITY:		484,853.06	547,993.43	374,477.52	662,642.11	781,316.44	118,674.33	17.91%
Total Fund: 0001 - GENERAL BASIC:		-2,242,094.74	-2,643,715.02	-1,934,707.13	-3,502,479.32	-3,896,088.74	-393,609.42	11.24%

**COUNTY ATTORNEY
JURY & WITNESS FEES**

Fund 0002

-1500-

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	Increase /	
		Total Activity	Total Activity	YTD Activity	Budget Director	Budget Director	(Decrease)	
					Through Jun			
Account Number								
Fund: 0002 - GENERAL SUPPLEMENTAL								
Function: 1500 - PUBLIC SAFETY & LEGAL SER/JURY & WITNESS FEES								
Expense								
0002-04-1500-000-42504	DEPOSITIONS & TRANSCRIPTS	23,389.60	22,163.15	11,657.75	28,500.00	28,500.00	0.00	0.00%
0002-04-1500-000-42505	GRAND JURY	0.00	8,791.00	0.00	0.00	0.00	0.00	0.00%
0002-04-1500-000-42506	WITNESS FEES	13,534.82	20,297.76	3,904.36	30,000.00	30,000.00	0.00	0.00%
0002-04-1500-000-42507	INTERPRETING FEES	600.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
Total Expense:		37,524.42	51,251.91	15,562.11	60,500.00	60,500.00	0.00	0.00%
Total Function: 1500 - PUBLIC SAFETY & LEGAL SER/JURY & W		37,524.42	51,251.91	15,562.11	60,500.00	60,500.00	0.00	0.00%
Total Fund: 0002 - GENERAL SUPPLEMENTAL:		37,524.42	51,251.91	15,562.11	60,500.00	60,500.00	0.00	0.00%
Report Total:		-2,279,619.16	-2,694,966.93	-1,950,269.24	-3,562,979.32	-3,956,588.74	-393,609.42	11.05%

Office/Dept Name	Attorney
Type	Expense
Function Group	1500 - Juries & Witnesses

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% Variance
WITNESS FEES	20,298	3,904	30,000	30,000	-	0.0%
DEPOSITIONS & TRANSCRIPTS	22,163	11,658	28,500	28,500	-	0.0%
INTERPRETING FEES	-	-	2,000	2,000	-	0.0%
GRAND JURY	8,791	-	-	-	-	#DIV/0!
Grand Total	51,252	15,562	60,500	60,500	-	0.0%

Board of Supervisors Summary

Office/Dept	BOS
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	278	-	-	-	-
2800 - Federal Grants	(17,159)	-	-	-	-
4000 - Charge for Service	-	-	-	-	-
6000 - Use of Money & Property	-	-	-	-	-
8000 - Miscellaneous	(68,377)	(103,428)	(32,500)	(35,000)	(2,500)
9000 - From Basic	(7,751,779)	(3,231,177)	(6,594,954)	(7,597,240)	(1,002,286)
9020 - From Rural Services Basic	(39,000)	-	-	-	-
9040 - From Other Budgetary Funds	(1,500,000)	(153,208)	(306,415)	-	306,415
9100 - Proceeds from Long-Term Debt	-	-	-	-	-
Grand Total	(9,376,038)	(3,487,813)	(6,933,869)	(7,632,240)	(698,371)

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

Function Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)	% Variance
0030 - Other Nonprogram Current	962,037	465,126	936,089	930,000	(6,089)	-0.7% CF Tax Rebate
0300 - Transfers	12,205,297	4,263,357	8,526,713	9,635,331	1,108,618	13.0% Transfer from GS to GB; RB to SR
1040 - Law Enforcement Communications	676,321	352,961	705,921	730,922	25,001	3.5% Tax Allocation-Comm Center
1210 - Emergency Management	212,849	142,003	316,411	305,397	(11,014)	-3.5% Tax Allocation-Emergency Managememt
1230 - E911 Service Board	106,480	65,401	87,202	91,053	3,851	4.4% Tax Allocation-E911
3040 - Health Administration	3,021,352	1,504,071	2,578,408	3,515,143	936,735	36.3% Tax Allocation-SDHD
6000 - Natural Resources Conservation	39,000	34,000	50,000	50,000	-	0.0% Tax Allocation; Water & Soil
6020 - Solid Waste Disposal	205,276	163,553	209,788	209,000	(788)	-0.4% Landfill Fees
9000 - Boad of Supervisors	736,080	397,672	562,543	752,584	190,041	33.8%
9001 - Board Administration	373,118	247,048	453,142	464,664	11,522	2.5%
9031 - Civil Service	6,613	4,287	15,365	18,352	2,987	19.4% % of Deputies-Per Code
9032 - Public Bidder	2,377	452	3,000	3,000	-	0.0%
9033 - Mail Services	50,874	36,338	62,500	44,000	(18,500)	-29.6%
9200 - Tort Liability	1,400,000	830,000	1,660,000	1,700,000	40,000	2.4% Transfer to Self Insurance Fund
Grand Total	19,997,675	8,506,269	16,167,082	18,449,446	2,282,364	14.1%

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

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% Variance
PROFESSIONAL SERVICES	236,223	109,816	102,000	232,000	130,000	127.5%
ELECTED OFFICIALS	218,656	118,390	213,336	217,602	4,267	2.0%
EMPLOYEE HOSPITALIZATION	127,784	82,055	152,116	172,768	20,652	13.6%
WAGE PLAN EMPLOYEES	132,186	78,283	143,866	147,411	3,545	2.5%
SUPERVISORY	89,146	71,449	128,750	131,325	2,575	2.0%
FISCAL AUDIT	120,820	78,005	80,000	120,000	40,000	50.0%
OFFICIAL PUBL. & LEGALS	62,932	33,118	63,000	64,000	1,000	1.6%
IPERS - CNTY CONTRIBUTION	40,025	25,417	46,204	47,137	933	2.0%
POSTAGE & MAILING	47,321	33,365	57,500	40,000	(17,500)	-30.4%
FICA - CNTY CONTRIBUTION	32,266	19,430	35,710	36,009	299	0.8%
DUES/MEMBERSHIPS	27,485	16,873	22,579	22,286	(293)	-1.3%
EMPLOYEE MILEAGE	3,347	1,932	3,850	4,500	650	16.9%
REPAIR & MAINTENANCE: EQUIPMENT	1,661	1,388	3,500	4,000	500	14.3%
TRAVEL EXPENSES	1,584	1,942	3,500	4,000	500	14.3%
CONTRACTUAL SERVICES	3,553	2,973	5,000	4,000	(1,000)	-20.0%
CELL PHONE EXPENSE	2,562	1,510	3,000	3,000	-	0.0%
OVERTIME	2,760	1,132	3,500	3,000	(500)	-14.3%
SCHOOL OF INSTRUCTION	1,270	680	3,000	2,500	(500)	-16.7%
DENTAL INSURANCE	2,408	1,439	2,820	2,467	(352)	-12.5%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	1,229	676	2,500	2,000	(500)	-20.0%
LTD INSURANCE	2,053	994	1,914	1,936	22	1.1%
MEAL EXPENSES	161	120	1,100	900	(200)	-18.2%
TYPING, PRINTING & BINDING	349	-	500	500	-	0.0%
MAGAZINES & BOOKS	353	289	334	350	16	4.8%
LIFE INSURANCE	276	179	307	307	-	0.0%
TELEPHONE EXPENSE	70	54	300	250	(50)	-16.7%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FUI	-	-	1,000	-	(1,000)	-100.0%
MISCELLANEOUS	295	-	-	-	-	#DIV/0!
External Audit Assistance	3,675	-	-	-	-	#DIV/0!
Grand Total	1,162,449	681,510	1,081,185	1,264,248	183,063	16.9%

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%



Woodbury County

Budget Comparison Report

Account Detail

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1	%
					2025-2026 Budget Director	2026-2027 Budget Director	to Parent Budget Increase / (Decrease)	
Fund: 0001 - GENERAL BASIC								
Function: 9000 - POLICY & ADMINISTRATION/BOARD OF SUPERVISORS								
Revenue								
0001-3-01-9000-28901	Local Assistance and Tribal Cor	82,840.85	17,159.15	0.00	0.00	0.00	0.00	0.00%
0001-4-01-9000-60901	Sale of County Property	26,430.61	0.00	0.00	0.00	0.00	0.00	0.00%
0001-4-01-9000-84900	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								
0001-01-9000-000-10000	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	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	217,602.30			
0001-01-9000-000-11000	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	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	15,342.61			
0001-01-9000-000-11100	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	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	20,541.66			
0001-01-9000-000-11300	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	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	110,899.92			
0001-01-9000-000-11701	LIFE INSURANCE	192.00	185.60	112.00	192.00	192.00	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	192.00			
0001-01-9000-000-11702	DENTAL INSURANCE	1,762.20	1,556.61	822.36	1,762.20	1,409.76	-352.44	-20.00%

Budget Comparison Report

					Comparison 1		Comparison 1	%
					Parent Budget	Budget	to Parent	
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026					
Budget Detail	Total Activity	Total Activity	YTD Activity					
Budget Code			Through Jun					
Budget Director								
					Amount			
Budget Code	Description	Units	Price					
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00		1,409.76			
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%
Budget Detail								
Budget Code	Description	Units	Price					
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00		1,109.76			
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%

Board of Supervisors

Administration

Fund 0001

-9001-

Office/Dept Name	BOS
Type	Expense
Function Group	9001 - Board Administration
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% Variance
WAGE PLAN EMPLOYEES	132,186	78,283	143,866	147,411	3,545	2.5%
SUPERVISORY	89,146	71,449	128,750	131,325	2,575	2.0%
OFFICIAL PUBL. & LEGALS	62,130	32,866	62,000	63,000	1,000	1.6%
EMPLOYEE HOSPITALIZATION	44,585	33,662	56,297	61,868	5,571	9.9%
IPERS - CNTY CONTRIBUTION	19,384	14,242	26,065	26,596	531	2.0%
FICA - CNTY CONTRIBUTION	16,613	11,050	20,581	20,667	85	0.4%
REPAIR & MAINTENANCE: EQUIPMENT	1,661	1,388	3,500	4,000	500	14.3%
OVERTIME	2,760	1,132	3,500	3,000	(500)	-14.3%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	880	636	2,000	1,500	(500)	-25.0%
DENTAL INSURANCE	852	617	1,057	1,057	-	0.0%
TRAVEL EXPENSES	342	449	500	1,000	500	100.0%
LTD INSURANCE	958	390	826	826	-	0.0%
EMPLOYEE MILEAGE	326	342	850	500	(350)	-41.2%
SCHOOL OF INSTRUCTION	215	50	1,000	500	(500)	-50.0%
MEAL EXPENSES	22	83	300	400	100	33.3%
MAGAZINES & BOOKS	353	289	334	350	16	4.8%
TYPING, PRINTING & BINDING	250	-	300	300	-	0.0%
TELEPHONE EXPENSE	70	54	300	250	(50)	-16.7%
LIFE INSURANCE	90	67	115	115	-	0.0%
PROFESSIONAL SERVICES	-	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	-	-	1,000	-	(1,000)	-100.0%
TEMPORARY EMPLOYEES	-	-	-	-	-	#DIV/0!
MISCELLANEOUS	295	-	-	-	-	#DIV/0!
Grand Total	373,118	247,048	453,142	464,664	11,522	2.5%

Gen Supp Levy?	Y
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Row Labels	Sum of FY27 Budget	Sum of FY26 Budget
DENTAL INSURANCE	81,589.86	80,532.54
EMPLOYEE HOSPITALIZATION	4,257,371.76	3,415,448.28
FICA - CNTY CONTRIBUTION	1,399,361.49	1,324,084.01
IPERS - CNTY CONTRIBUTION	1,785,614.52	1,773,732.27
LIFE INSURANCE	9,120.00	8,928.00
LTD INSURANCE	64,180.83	61,788.29
Grand Total	7,597,238.46	6,664,513.39

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 Budget Director	2026-2027 Budget Director	
					Parent Budget 2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)
Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun			
Function: 9001 - POLICY & ADMINISTRATION/BOARD ADMINISTRATION							
Revenue							
0001-01-9001-90000	AUDITORS TRANSFERS: GENER	8,291,602.00	7,751,779.00	3,231,177.00	6,594,954.00	7,597,240.00	1,002,286.00 15.20%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	General County Benefits		0.00	0.00	-7,597,240.00		
Total Revenue:		8,291,602.00	7,751,779.00	3,231,177.00	6,594,954.00	7,597,240.00	1,002,286.00 15.20%
Expense							
0001-01-9001-000-10003	WAGE PLAN EMPLOYEES	128,568.24	132,186.29	78,282.84	143,865.58	147,410.53	3,544.95 2.46%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	147,410.53		
0001-01-9001-000-10004	SUPERVISORY	118,960.11	89,145.75	71,449.28	128,750.21	131,325.01	2,574.80 2.00%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	131,325.01		
0001-01-9001-000-10400	OVERTIME	3,213.67	2,760.03	1,131.98	3,500.00	3,000.00	-500.00 -14.29%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	3,000.00		
0001-01-9001-000-11000	FICA - CNTY CONTRIBUTION	18,783.42	16,613.02	11,050.40	20,581.46	20,666.70	85.24 0.41%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	20,666.70		
0001-01-9001-000-11100	IPERS - CNTY CONTRIBUTION	23,876.41	19,384.09	14,241.61	26,065.33	26,595.83	530.50 2.04%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	26,595.83		
0001-01-9001-000-11300	EMPLOYEE HOSPITALIZATION	54,942.88	44,585.06	33,661.84	56,296.80	61,867.68	5,570.88 9.90%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	61,867.68		
0001-01-9001-000-11701	LIFE INSURANCE	97.92	89.92	67.20	115.20	115.20	0.00 0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026				
Budget Detail		Total Activity	Total Activity	YTD Activity				
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	115.20			
0001-01-9001-000-11702	DENTAL INSURANCE	1,057.32	851.73	616.77	1,057.32	1,057.32	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	1,057.32			
0001-01-9001-000-11703	LTD INSURANCE	1,289.96	958.25	390.17	826.20	826.20	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	826.20			
0001-01-9001-000-26000	STATIONARY/FORMS/GENERA	910.58	880.06	635.96	2,000.00	1,500.00	-500.00	-25.00%
0001-01-9001-000-26100	MAGAZINES & BOOKS	293.00	352.99	289.00	334.00	350.00	16.00	4.79%
0001-01-9001-000-40000	OFFICIAL PUBL. & LEGALS	60,630.38	62,129.65	32,865.64	62,000.00	63,000.00	1,000.00	1.61%
0001-01-9001-000-40200	TYPING, PRINTING & BINDING	105.00	250.00	0.00	300.00	300.00	0.00	0.00%
0001-01-9001-000-41300	EMPLOYEE MILEAGE	127.30	326.45	342.30	850.00	500.00	-350.00	-41.18%
0001-01-9001-000-41301	TRAVEL EXPENSES	0.00	341.78	448.52	500.00	1,000.00	500.00	100.00%
0001-01-9001-000-41302	MEAL EXPENSES	83.36	22.34	82.59	300.00	400.00	100.00	33.33%
0001-01-9001-000-41400	TELEPHONE EXPENSE	180.66	69.62	54.11	300.00	250.00	-50.00	-16.67%
0001-01-9001-000-42200	SCHOOL OF INSTRUCTION	210.00	214.94	50.00	1,000.00	500.00	-500.00	-50.00%
0001-01-9001-000-42601	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-01-9001-000-44400	REPAIR & MAINTENANCE: EQU	3,481.26	1,660.67	1,387.93	3,500.00	4,000.00	500.00	14.29%
0001-01-9001-000-48900	MISCELLANEOUS	0.00	294.86	0.00	0.00	0.00	0.00	0.00%
0001-01-9001-000-63600	MACHINERY & EQUIPMENT: O	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
Total Expense:		416,811.47	373,117.50	247,048.14	453,142.10	464,664.47	11,522.37	2.54%
Total Function: 9001 - POLICY & ADMINISTRATION/BOARD A		7,874,790.53	7,378,661.50	2,984,128.86	6,141,811.90	7,132,575.53	990,763.63	16.13%

Board of Supervisors

Public Bidder

Fund 0001

-9032-

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget		%	
Account Number					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Function: 9032 - POLICY & ADMINISTRATION/PUBLIC BIDDER								
Revenue								
0001-4-01-9032-84601	PUBLIC BIDDER SALES	7,534.00	41,239.00	62,702.00	7,500.00	10,000.00	2,500.00	33.33%
Total Revenue:		7,534.00	41,239.00	62,702.00	7,500.00	10,000.00	2,500.00	33.33%
Expense								
0001-01-9032-000-40000	OFFICIAL PUBL. & LEGALS	331.86	802.11	252.25	1,000.00	1,000.00	0.00	0.00%
0001-01-9032-000-42601	PROFESSIONAL SERVICES	1,000.00	1,575.00	200.00	2,000.00	2,000.00	0.00	0.00%
Total Expense:		1,331.86	2,377.11	452.25	3,000.00	3,000.00	0.00	0.00%
Total Function: 9032 - POLICY & ADMINISTRATION/PUBLIC BI		6,202.14	38,861.89	62,249.75	4,500.00	7,000.00	2,500.00	55.56%

Board of Supervisors

Mail Services

Fund 0001

-9033-

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number								
Function: 9033 - POLICY & ADMINISTRATION/MAIL SERVICES								
Expense								
0001-01-9033-000-41200	POSTAGE & MAILING	43,900.55	47,321.35	33,365.17	57,500.00	40,000.00	-17,500.00	-30.43%
0001-01-9033-000-44901	CONTRACTUAL SERVICES	3,581.54	3,553.02	2,972.99	5,000.00	4,000.00	-1,000.00	-20.00%
Total Expense:		47,482.09	50,874.37	36,338.16	62,500.00	44,000.00	-18,500.00	-29.60%
Total Function: 9033 - POLICY & ADMINISTRATION/MAIL SER		47,482.09	50,874.37	36,338.16	62,500.00	44,000.00	-18,500.00	-29.60%
Total Fund: 0001 - GENERAL BASIC:		7,209,497.54	6,647,728.49	2,630,054.69	5,521,268.95	6,342,991.52	821,722.57	14.88%