



Woodbury County Board of Supervisors
Budget Hearing Work Session - Morning
February 6, 2026, 8:30 a.m.
Basement Board of Supervisors Meeting Room

Agenda

Call Meeting to Order

1. Auditor's Office

- | | |
|---|--------|
| a. Improvement Requests | Action |
| b. 8110 – Recorder (G.B.) | Action |
| c. 9010 – Auditor Administration (G.B.) | Action |
| d. 9011 – Real Estate *NEW* (G.B.) | Action |
| e. 8000 – Elections Administration (G.S.) | Action |
| f. 8001 – Elections Primary (G.S.) | Action |
| g. 8002 – Elections General (G.S.) | Action |
| h. 8010 – Elections City/School (G.S.) | Action |
| i. 8011 – Elections Special (G.S.) | Action |
| j. 8013 – Elections Primary City (G.S.) | Action |
| k. 8020 – Township Officers (R.B.) | Action |

2. Sheriff's Office

- | | |
|---------------------------------------|--------|
| a. 1000 – Uniform Patrol – (G.B.) | Action |
| b. 1002 – Highway Safety Grant (G.B.) | Action |
| c. 1010 – Investigations (G.B.) | Action |
| d. 1013 – Drug Task Force (G.B.) | Action |
| e. 1050 – Corrections/Jail (G.B.) | Action |
| f. 1060 – Administration (G.B.) | Action |
| g. 1061 – Crime Prevention (G.B.) | Action |
| h. 1540 – Civil Fund (G.B.) | Action |
| i. 1430 – Courthouse Security (G.S.) | Action |
| j. 1431 – LEC Security (G.S.) | Action |

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|---|--------|
| k. 1520 – Transport (G.S.) | Action |
| l. 1000 – Uniform Patrol (R.B.) | Action |
| m. 1105 – Highway Safety Grant (R.B.) | Action |
| | |
| 3. Treasurer’s Office | |
| a. 8100 – Motor Vehicle (G.B.) | Action |
| b. 9020 – Treasury Management (G.B.) | Action |
| | |
| 4. Conservation | |
| a. 6100 - Administration (G.B.) | Action |
| b. 6110 - Parks (G.B.) | Action |
| c. 6120 – Naturalist (G.B.) | Action |
| d. 6123 – Nature Center (G.B.) | Action |
| | |
| 5. Building Services | |
| a. 9101 – Courthouse (G.B.) | Action |
| b. 9102 – Old LEC (G.B.) | Action |
| c. 9103 – Trooper Hoyt (G.B.) | Action |
| d. 9104 – Anthon Courthouse (G.B.) | Action |
| e. 9105 – Prairie Hills Facility (G.B.) | Action |
| f. 9106 – District Health Building (G.B.) | Action |
| g. 9108 – Administration (G.B.) | Action |
| h. 9109 – Tri View Facility (G.B.) | Action |
| i. 9113 – LEC Justice Center (G.B.) | Action |

Break for Lunch

AUDITOR OFFICE SUMMARY

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

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

Office/Dept Name	(Multiple Items)
Type	Expense

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

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

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

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

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

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

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

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

AUDITOR IMPROVEMENT REQUESTS

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Auditor/Real Estate (new division)

Request:

1) This request is to fund a new Auditor Appointed Deputy to be paid at 70% of the Auditor's salary with an increase to 75% after 6 months.

2) The deputy would oversee the positions that currently exist: the GIS Analyst and a clerk II. Currently, these 2 individuals are on the Recorder's side of the office.

Justification:

The new position will help to distribute the real estate workload more evenly and help to create an environment that supports continuity of operations of a crucial county responsibility. Today, the real estate portion of the Auditor's Office is shared between the Deputy Auditor and the Deputy Recorder. The Deputy Recorder plans to retire July 2027. She is the sole person that has crucial duties in the real estate cycle, such as splitting and combining parcels, reviewing subdivisions, maintaining drainage ditches, and writing legals for taxation. The new position will allow the county to maintain a seamless transition so she can share her extensive amount of knowledge and experience with the new deputy. Additionally, the Deputy Auditor has the role of creating the tax valuation files and the tax roll as well as maintaining parcels in our software. With increasing legislation on payroll reporting and auditor requirements, the workload for the Deputy Auditor is steadily increasing, making it difficult to efficiently carry on the real estate responsibilities.

Financial Impact: \$127,359.81

Recap

	Gross	Deductions	Taxes	Net Pay
Employee	84,178.95	8,714.86	6,178.05	69,286.04
Employer		37,002.81	6,178.05	
Budget Amount	84,178.95	37,002.81	6,178.05	127,359.81

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0001-06-9011-000-11900	Improvement Request	\$127,359.81	Real Estate Deputy
***Upon approval, GL lines will be redistributed to payroll			
Total: \$127,359.81			

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Auditor/Real Estate (new division) and Elections

Request:

1) This request is to replace the Real Estate Clerk II with a Senior Clerk to be funded 50% from real estate and 50% from elections

Justification:

The position and pay grade change is requested based on my analysis of the workload of both elections and real estate. Since this individual will have an increase in job responsibilities and training, the grade change is warranted. By splitting the funding source, they would be able to perform the key job duties during the peak times in real estate and elections.

Financial Impact: \$5,153.68

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0001-07-8110-000-11900	Improvement Request	-\$92,714.84	Clerk II to Senior Clerk
0002-40-8000-000-11900	Improvement Request	\$48,934.26	50% Elections Senior clk
0001-06-9011-000-11900	Improvement Request	\$48,934.26	50% Real Estate Senior clk
(50% real estate/50%elections)			
***Upon approval, GL lines will be redistributed to payroll			
Total:		\$5,153.68	

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Auditor/Real Estate GL line redistribution

Request:

1)This request is expense line change only

Justification:

This request is contingent on the approval of a real estate deputy. If approved, the GIS Analyst would be funded by the real estate division.

Financial Impact: \$0

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0001-07-8110-000-11900	Improvement Request	-\$92,188.62	GIS Analyst
0001-06-9011-000-11900	Improvement Request	\$92,188.62	GIS Analyst
***Upon approval, GL lines will be redistributed to payroll			
Total: \$0			

IMPROVEMENT REQUEST

Department/Division Title: Woodbury County Auditor/Recorder

Request:

1) This request is to replace two recorder Clerk II Records and two vitals Clerk II with four Senior Clerks

Justification:

The position and pay grade change is requested based on my analysis of creating an efficient workflow and maintaining staff that can efficiently serve the public while allowing for time off as needed for vacation, personal days, etc. Since these individuals will have an increase in job responsibilities and training as they will be cross trained on two positions, the grade change is warranted.

Financial Impact: \$5,153.68 each (\$20,614.72)

Budget Account Detail

Account Number:	Description:	Amount:	Explanation:
0001-07-8110-000-11900	Improvement Request	\$20,614.72	Clerk II to Senior Clerk
***Upon approval, GL lines will be redistributed to payroll			
Total: \$20,614.72			

AUDITOR RECORDER

Fund 0001

-8110-

(Includes personnel improvement request)

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

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



Woodbury County

Budget Comparison Report

Account Detail

					Comparison 1		Comparison 1	
		2023-2024	2024-2025	2025-2026	Parent Budget	Budget	to Parent	%
		Total Activity	Total Activity	YTD Activity	2025-2026	2026-2027	Increase /	
Account Number				Through Jun	Budget Director	Budget Director	(Decrease)	
Fund: 0001 - GENERAL BASIC								
Function: 8110 - STATE ADMINISTRATIVE SERV/AUDITOR/RECORDER								
Revenue								
0001-1-07-8110-25930	REIMBURSE. - OTHER ENTITY	67,680.00	22,560.00	69,192.00	65,000.00	67,680.00	2,680.00	4.12%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	from SC/City Assr/Cnty Assr for GIS analyst		3.00	-22,560.00	-67,680.00			
0001-1-07-8110-40001	RECORDING OF INSTRUMENTS	292,620.00	309,585.00	198,425.00	350,000.00	300,000.00	-50,000.00	-14.29%
0001-1-07-8110-40400	REAL ESTATE TRANSFER TAX	130,405.87	143,073.39	77,760.53	125,000.00	125,000.00	0.00	0.00%
0001-1-07-8110-41000	AUDITOR'S TRANSFER FEES	21,905.00	21,005.00	13,315.00	20,000.00	20,000.00	0.00	0.00%
0001-1-07-8110-41202	RECORDER OVER/SHORT	225.00	260.80	126.80	0.00	200.00	200.00	0.00%
0001-1-07-8110-41302	VITAL STATISTIC FEES - DAILY	33,572.00	35,176.00	19,616.00	30,000.00	30,000.00	0.00	0.00%
0001-1-07-8110-41310	MARRIAGE LICENSE FEES	2,128.00	2,260.00	1,208.00	2,000.00	2,000.00	0.00	0.00%
0001-1-07-8110-41900	OTHER RECORDER FEES (COPY	1,196.00	1,875.00	835.50	2,000.00	1,000.00	-1,000.00	-50.00%
0001-4-07-8110-84800	MISCELLANEOUS REFUNDS	168.40	91.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		549,900.27	535,886.19	380,478.83	594,000.00	545,880.00	-48,120.00	-8.10%
Expense								
0001-07-8110-000-10001	APPOINTED DEPUTIES	92,166.36	95,235.89	53,695.16	96,757.41	98,692.56	1,935.15	2.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	98,692.56			
0001-07-8110-000-10007	ORGANIZED EMPLOYEES	425,432.27	436,970.32	248,955.31	450,137.94	463,634.36	13,496.42	3.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	463,634.36			
0001-07-8110-000-10200	LONGEVITY COMPENSATION	2,700.00	2,800.00	0.00	2,900.00	3,000.00	100.00	3.45%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	3,000.00			
0001-07-8110-000-10400	OVERTIME	136.09	72.37	31.08	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1	%	
					Budget	to Parent		
					Budget	Budget		
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026	Parent Budget			
		Total Activity	Total Activity	YTD Activity				
				Through Jun				
0001-07-8110-000-11000	FICA - CNTY CONTRIBUTION	38,353.85	39,394.72	22,045.08	40,403.86	41,304.62	900.76	2.23%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	41,304.62			
0001-07-8110-000-11100	IPERS - CNTY CONTRIBUTION	49,294.62	50,504.57	28,573.38	51,900.71	53,366.83	1,466.12	2.82%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	53,366.83			
0001-07-8110-000-11300	EMPLOYEE HOSPITALIZATION	163,067.65	165,657.50	102,570.42	171,956.88	188,289.60	16,332.72	9.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	188,289.60			
0001-07-8110-000-11701	LIFE INSURANCE	345.27	345.14	201.60	345.60	345.60	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	345.60			
0001-07-8110-000-11702	DENTAL INSURANCE	3,168.75	3,167.68	1,850.31	3,171.96	3,171.96	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	3,171.96			
0001-07-8110-000-11703	LTD INSURANCE	2,649.69	2,715.04	1,228.69	2,453.25	2,478.60	25.35	1.03%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	2,478.60			
0001-07-8110-000-11900	IMPROVEMENT REQUESTS	0.00	0.00	0.00	0.00	-164,288.74	-164,288.74	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Clerk II to Senior Clerks		0.00	0.00	20,614.72			
Budget Director	GIS Analyst Reclass		0.00	0.00	-92,188.62			
Budget Director	Replace RE Clerk II with Senior Clerk		0.00	0.00	-92,714.84			
0001-07-8110-000-26000	STATIONARY/FORMS/GENERA	4,539.55	5,183.49	2,571.83	5,440.00	4,840.00	-600.00	-11.03%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Copy & Plotter Paper		0.00	0.00	1,050.00			
Budget Director	Misc supplies including recording labels		0.00	0.00	1,040.00			

Budget Comparison Report

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

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Increase /	
Account Number	Total Activity	Total Activity	YTD Activity	Through Jun	Budget Director	Budget Director	(Decrease)	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Cell Phone for Real Estate/Recorder Deputy	0.00	0.00	480.00				
0001-07-8110-000-42200	SCHOOL OF INSTRUCTION	1,495.00	750.00	475.00	1,150.00	1,150.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Registration--2 PRIA Conferences, ITAG	0.00	0.00	1,150.00				
0001-07-8110-000-42601	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-07-8110-000-44400	REPAIR & MAINTENANCE: EQL	395.00	0.00	0.00	200.00	200.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Possible equipment repair	0.00	0.00	200.00				
0001-07-8110-000-44900	MAINTENANCE CONTRACTS	12,077.47	9,760.66	6,846.00	13,929.00	13,509.00	-420.00	-3.02%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Cott online hosting-index,transfer,survey,mi	0.00	0.00	4,500.00				
Budget Director	Microfilm Readers	0.00	0.00	4,400.00				
Budget Director	Real Estate Canon Copier (includes toner)	0.00	0.00	350.00				
Budget Director	Recorder Lexmark Printer (includes toner)	0.00	0.00	700.00				
Budget Director	Recorder Ricoh Copier (includes toner)	0.00	0.00	330.00				
Budget Director	Tyler Interface with Iowa Land Records	0.00	0.00	3,229.00				
0001-07-8110-000-45300	RENTALS: OFFICE EQUIPMENT	883.90	830.00	530.00	830.00	830.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	6 Safe Deposit Boxes--microfilm storage	0.00	0.00	830.00				
0001-07-8110-000-48000	DUES/MEMBERSHIPS	525.00	555.00	595.00	525.00	525.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	District 3 Recorder's Assn	0.00	0.00	50.00				
Budget Director	ICUBE--Auditor/Recorder portion	0.00	0.00	100.00				
Budget Director	Notary Renewal--Christine Murphy	0.00	0.00	30.00				
Budget Director	PRIA--Diane Swoboda Peterson	0.00	0.00	145.00				
Budget Director	Recorder's Assn Yearly Dues	0.00	0.00	200.00				
0001-07-8110-000-63200	MACHINERY & EQUIPMENT: IN	0.00	159.00	0.00	0.00	0.00	0.00	0.00%
0001-07-8110-000-63600	MACHINERY & EQUIPMENT: O	1,571.59	1,335.53	0.00	200.00	10,446.00	10,246.00	5,123.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget Director	Budget Director		
					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								
Budget Director								
Budget Director								
Budget Director								
0001-07-8110-000-63601	0.00	0.00	36.60	0.00	600.00	600.00	0.00%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Calculator	0.00	0.00	200.00				
Budget Director	Ceiling Fans for vault area of office	0.00	0.00	460.00				
Budget Director	Copier	0.00	0.00	7,600.00				
Budget Director	Rugs for entry and Anti-fatigue Mats for offi	0.00	0.00	2,186.00				
0001-07-8110-000-64600	2,899.71	145.00	145.00	155.00	155.00	0.00	0.00%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Monthly water service	0.00	0.00	600.00				
0001-07-8110-000-64600	2,899.71	145.00	145.00	155.00	155.00	0.00	0.00%	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Adobe Pro Software	0.00	0.00	155.00				
Total Expense:	809,448.04	821,907.74	473,528.95	848,646.61	729,320.39	-119,326.22	-14.06%	
Total Function: 8110 - STATE ADMINISTRATIVE SERV/AUDITO	-259,547.77	-286,021.55	-93,050.12	-254,646.61	-183,440.39	71,206.22	-27.96%	

AUDITOR

Fund 0001

-9010-

Office/Dept Name	Auditor
Type	Expense
Function Group	9010 - Administrative Management Services
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)
ORGANIZED EMPLOYEES	99,321	65,426	115,544	125,825	10,282
APPOINTED DEPUTIES	98,432	53,695	96,757	98,693	1,935
EMPLOYEE HOSPITALIZATION	55,443	38,482	65,711	62,229	(3,482)
ELECTED OFFICIALS	110,705	31,585	56,916	58,054	1,138
IPERS - CNTY CONTRIBUTION	28,819	14,227	25,433	26,694	1,261
ADMIN: OFFICE- POSTAGE	6,216	26	25,000	25,000	-
FICA - CNTY CONTRIBUTION	22,904	11,074	19,938	20,887	949
Publications, Notices & Advertisements	-	-	-	8,000	8,000
TRAVEL EXPENSES	1,632	880	1,800	4,500	2,700
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	12,223	1,587	10,775	3,325	(7,450)
EMPLOYEE MILEAGE	1,369	556	1,620	1,620	-
PARKING	1,430	1,400	1,460	1,460	-
SCHOOL OF INSTRUCTION	1,365	755	1,000	1,250	250
DENTAL INSURANCE	1,306	719	1,234	1,234	-
MAINTENANCE CONTRACTS	1,011	772	1,190	1,005	(185)
LTD INSURANCE	1,544	385	963	964	1
MEAL EXPENSES	134	59	400	500	100
CELL PHONE EXPENSE	524	268	540	480	(60)
TELEPHONE EXPENSE	347	39	300	240	(60)
LONGEVITY COMPENSATION	100	-	200	200	-
LIFE INSURANCE	142	78	134	134	-
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	-	-	-	-	-
DUES/MEMBERSHIPS	-	-	-	-	-
MISCELLANEOUS	-	-	-	-	-
PROFESSIONAL SERVICES	-	-	-	-	-
MAGAZINES & BOOKS	-	-	-	-	-
OVERTIME	-	7	-	-	-
MACHINERY & EQUIPMENT /OFFICE EQUIPMENT & FURN.	151	-	-	-	-
Grand Total	445,118	222,020	426,915	442,294	15,379

Budget Comparison Report

					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				
Function: 9010 - POLICY & ADMINISTRATION/AUDITOR OFFICE								
Revenue								
0001-1-02-9010-30000	LIQUOR LICENSES	3,379.69	4,177.82	719.07	3,000.00	3,000.00	0.00	0.00%
0001-1-02-9010-30400	CIGARETTE PERMITS	0.00	100.00	0.00	50.00	50.00	0.00	0.00%
	Total Revenue:	3,379.69	4,277.82	719.07	3,050.00	3,050.00	0.00	0.00%
Expense								
0001-02-9010-000-10000	ELECTED OFFICIALS	106,881.09	110,704.99	31,585.36	56,916.13	58,054.45	1,138.32	2.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	58,054.45			
0001-02-9010-000-10001	APPOINTED DEPUTIES	93,921.45	98,432.34	53,695.17	96,757.41	98,692.56	1,935.15	2.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	98,692.56			
0001-02-9010-000-10007	ORGANIZED EMPLOYEES	94,506.98	99,320.77	65,425.77	115,543.54	125,825.32	10,281.78	8.90%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	125,825.32			
0001-02-9010-000-10200	LONGEVITY COMPENSATION	1,300.00	100.00	0.00	200.00	200.00	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	200.00			
0001-02-9010-000-10400	OVERTIME	0.00	0.00	6.78	0.00	0.00	0.00	0.00%
0001-02-9010-000-11000	FICA - CNTY CONTRIBUTION	22,165.22	22,903.53	11,073.82	19,937.97	20,887.41	949.44	4.76%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	20,887.41			
0001-02-9010-000-11100	IPERS - CNTY CONTRIBUTION	28,341.02	28,819.34	14,227.37	25,432.98	26,693.71	1,260.73	4.96%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	26,693.71			
0001-02-9010-000-11300	EMPLOYEE HOSPITALIZATION	54,364.92	55,443.40	38,481.64	65,710.68	62,228.88	-3,481.80	-5.30%

Budget Comparison Report

Account Number	Budget Detail	Description	Units	Price	Amount	Comparison 1		%
						Budget	to Parent Budget	
	Budget Code					2025-2026	2026-2027	
	Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	62,228.88	Budget Director	Budget Director	Increase / (Decrease)
0001-02-9010-000-11701	LIFE INSURANCE	140.33	142.28	78.28	134.40	134.40	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	134.40			
0001-02-9010-000-11702	DENTAL INSURANCE	1,288.02	1,305.88	718.53	1,233.54	1,233.54	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	1,233.54			
0001-02-9010-000-11703	LTD INSURANCE	1,499.84	1,543.75	385.37	963.08	963.90	0.82	0.09%
	Budget Detail							
	Budget Code	Description	Units	Price	Amount			
	Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	963.90			
0001-02-9010-000-26000	STATIONARY/FORMS/GENERA	1,956.34	12,223.02	1,586.78	10,775.00	3,325.00	-7,450.00	-69.14%
	Budget Detail							
	Budget Code	Description	Units	Price	Amount			
	Budget Director	End of Year	1.00	1,100.00	1,100.00			
	Budget Director	Internet	1.00	175.00	175.00			
	Budget Director	Minute Book and Paper	1.00	800.00	800.00			
	Budget Director	Misc Office	1.00	750.00	750.00			
	Budget Director	Paper	1.00	500.00	500.00			
0001-02-9010-000-40000	Publications, Notices & Advert	0.00	0.00	0.00	0.00	8,000.00	8,000.00	0.00%
	Budget Detail							
	Budget Code	Description	Units	Price	Amount			
	Budget Director	HF718 Notice	1.00	8,000.00	8,000.00			
0001-02-9010-000-41200	ADMIN: OFFICE- POSTAGE	32,063.36	6,215.85	26.37	25,000.00	25,000.00	0.00	0.00%
	Budget Detail							
	Budget Code	Description	Units	Price	Amount			
	Budget Director	HF718 Notice	1.00	25,000.00	25,000.00			
0001-02-9010-000-41300	EMPLOYEE MILEAGE	881.15	1,368.63	555.70	1,620.00	1,620.00	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	%
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Account Number								
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	RT to DSM = 396 mi, 2025 Rate = \$.70, RT \$:	6.00	270.00		1,620.00			
0001-02-9010-000-41301	TRAVEL EXPENSES	745.40	1,631.87	879.74	1,800.00	4,500.00	2,700.00	150.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Michelle ISAC Lodging	3.00	450.00		1,350.00			
Budget Director	Shona ISAC Lodging	2.00	450.00		900.00			
Budget Director	Tyler Connect	1.00	2,250.00		2,250.00			
0001-02-9010-000-41302	MEAL EXPENSES	130.27	133.84	58.66	400.00	500.00	100.00	25.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Michelle - Conferences	3.00	100.00		300.00			
Budget Director	Shona - Conferences	2.00	100.00		200.00			
0001-02-9010-000-41303	PARKING	1,400.63	1,430.00	1,400.00	1,460.00	1,460.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	ISAC Parking	2.00	30.00		60.00			
Budget Director	Michelle Parking	1.00	700.00		700.00			
Budget Director	Shona Parking	1.00	700.00		700.00			
0001-02-9010-000-41400	TELEPHONE EXPENSE	483.65	347.35	39.25	300.00	240.00	-60.00	-20.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Monthly Phone Service	12.00	20.00		240.00			
0001-02-9010-000-41401	CELL PHONE EXPENSE	547.26	524.00	268.26	540.00	480.00	-60.00	-11.11%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Cell Phone Service	12.00	40.00		480.00			
0001-02-9010-000-42200	SCHOOL OF INSTRUCTION	920.00	1,365.00	755.00	1,000.00	1,250.00	250.00	25.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Michelle - ISAC Conferences	3.00	250.00		750.00			
Budget Director	Shona - ISAC Conferences	2.00	250.00		500.00			
0001-02-9010-000-42601	PROFESSIONAL SERVICES	30.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-02-9010-000-44900	MAINTENANCE CONTRACTS	1,345.84	1,011.18	771.90	1,190.00	1,005.00	-185.00	-15.55%

Budget Comparison Report

					Comparison 1	Comparison 1	
					Budget	to Parent	%
					Parent Budget		
					2025-2026	2026-2027	
					Budget Director	Budget Director	Increase /
							(Decrease)
Account Number							
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Adobe	3.00	155.00	465.00			
Budget Director	Lexmark Printing	12.00	45.00	540.00			
0001-02-9010-000-63600	MACHINERY & EQUIPMENT /C	944.37	151.03	0.00	0.00	0.00	0.00%
	Total Expense:	445,857.14	445,118.05	222,019.75	426,914.73	442,294.17	15,379.44 3.60%
Total Function: 9010 - POLICY & ADMINISTRATION/AUDITOR		-442,477.45	-440,840.23	-221,300.68	-423,864.73	-439,244.17	-15,379.44 3.63%

AUDITOR
REAL ESTATE

Fund 0001

-9011-

(New Department)

(Includes personnel improvement request)

Budget Comparison Report

					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	
Function: 9011 - AUDITOR REAL ESTATE								
Expense								
0001-06-9011-000-11900	IMPROVEMENT REQUESTS	0.00	0.00	0.00	0.00	268,482.69	268,482.69	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	GIS Analyst Reclass	0.00	0.00	92,188.62				
Budget Director	New 70% Deputy - Real Estate	0.00	0.00	127,359.81				
Budget Director	Replace RE Clerk II with Senior Clerk	0.00	0.00	48,934.26				
Total Expense:		0.00	0.00	0.00	0.00	268,482.69	268,482.69	0.00%
Total Function: 9011 - AUDITOR REAL ESTATE:		0.00	0.00	0.00	0.00	268,482.69	268,482.69	0.00%
Total Fund: 0001 - GENERAL BASIC:		-702,025.22	-726,861.78	-314,350.80	-678,511.34	-891,167.25	-212,655.91	31.34%

**AUDITOR
ELECTIONS ADMIN
Fund 0002
-8000-**

(Includes personnel improvement request)

Office/Dept Name	Elections
Type	Expense
Function Group	8000 - Elections Administration
Fund	0002

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)
ORGANIZED EMPLOYEES	111,361	63,442	114,709	118,151	3,442
APPOINTED DEPUTIES	95,162	53,695	96,757	98,693	1,935
EMPLOYEE HOSPITALIZATION	53,911	38,829	65,951	92,736	26,785
MAINTENANCE CONTRACTS	65,391	14,098	67,983	83,460	15,477
ELECTED OFFICIALS	1,251	31,585	56,916	58,054	1,138
IMPROVEMENT REQUESTS	-	-	-	48,934	48,934
IPERS - CNTY CONTRIBUTION	19,737	14,172	25,467	26,092	624
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	27,019	25,203	26,531	25,203	(1,328)
FICA - CNTY CONTRIBUTION	15,504	11,079	19,991	20,326	335
POSTAGE & MAILING	10,585	3,557	3,550	10,000	6,450
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	10,416	7,085	9,000	7,500	(1,500)
MACHINERY & EQUIPMENT /OFFICE EQUIPMENT & FURN.	-	-	1,500	6,270	4,770
TELEPHONE EXPENSE	3,509	3,290	4,000	5,000	1,000
TRAVEL EXPENSES	1,877	814	1,600	4,000	2,400
LEASE/PURCHASE AGREEMENT	2,312	2,175	2,000	3,500	1,500
TYPING, PRINTING & BINDING	1,004	1,280	4,000	3,000	(1,000)
SCHOOL OF INSTRUCTION	285	500	1,350	2,450	1,100
LONGEVITY COMPENSATION	1,300	1,400	1,400	1,500	100
PARKING	1,400	1,400	1,400	1,400	-
DENTAL INSURANCE	1,039	719	1,234	1,234	-
CELL PHONE EXPENSE	1,445	781	3,500	1,080	(2,420)
REPAIR & MAINTENANCE: VEHICLE	488	-	1,000	1,000	-
EMPLOYEE MILEAGE	942	525	1,000	1,000	-
LTD INSURANCE	1,060	372	959	964	5
DUES/MEMBERSHIPS	550	-	675	550	(125)
REPAIR & MAINTENANCE: EQUIPMENT	16	354	500	500	-
MEAL EXPENSES	166	133	300	300	-
GAS & OIL	217	87	350	225	(125)
LIFE INSURANCE	113	78	134	134	-
PROFESSIONAL SERVICES	-	-	4,615	-	(4,615)
Election Supplies	-	1,234	-	-	-
OVERTIME	6	-	-	-	-
NON BILLABLE TEMPS	-	-	-	-	-
ADMIN: OFFICE- POSTAGE	-	-	-	-	-
Publications, Notices & Advertisements	-	-	-	-	-
ELECTION OFFICIALS	-	-	-	-	-
Grand Total	428,067	277,886	518,372	623,256	104,884

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 Budget Director	2026-2027 Budget Director	
					2025-2026 YTD Activity Through Jun	Increase / (Decrease)	
					2023-2024 Total Activity	2024-2025 Total Activity	
Account Number							
Fund: 0002 - GENERAL SUPPLEMENTAL							
Function: 8000 - REPRESENTATION SERVICES/ELECTIONS ADMINISTRATION							
Revenue							
0002-2-40-8000-25711	ELECTIONS (LISTS, ECT.)	149.29	147.25	77.21	100.00	100.00	0.00 0.00%
Total Revenue:		149.29	147.25	77.21	100.00	100.00	0.00 0.00%
Expense							
0002-40-8000-000-10000	ELECTED OFFICIALS	0.00	1,250.84	31,585.36	56,916.12	58,054.45	1,138.33 2.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	58,054.45			
0002-40-8000-000-10001	APPOINTED DEPUTIES	92,166.50	95,162.41	53,695.17	96,757.41	98,692.56	1,935.15 2.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	98,692.56			
0002-40-8000-000-10007	ORGANIZED EMPLOYEES	104,434.70	111,361.31	63,441.58	114,709.14	118,151.04	3,441.90 3.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	118,151.04			
0002-40-8000-000-10007	LONGEVITY COMPENSATION	1,200.00	1,300.00	1,400.00	1,400.00	1,500.00	100.00 7.14%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	1,500.00			
0002-40-8000-000-10400	OVERTIME	135.81	6.17	0.00	0.00	0.00	0.00 0.00%
0002-40-8000-000-11000	FICA - CNTY CONTRIBUTION	14,764.13	15,503.52	11,079.12	19,990.82	20,326.02	335.20 1.68%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	20,326.02			
0002-40-8000-000-11100	IPERS - CNTY CONTRIBUTION	18,850.81	19,737.28	14,171.53	25,467.49	26,091.97	624.48 2.45%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	26,091.97			
0002-40-8000-000-11300	EMPLOYEE HOSPITALIZATION	53,581.47	53,910.97	38,829.19	65,950.68	92,736.00	26,785.32 40.61%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					2025-2026	Budget	Increase /	%
					Budget Director	Director	(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026	Parent Budget				
Budget Detail	Total Activity	Total Activity	YTD Activity	2025-2026	2026-2027			
Budget Code			Through Jun	Budget Director	Budget Director			
Budget Director								
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	92,736.00				
Budget Director								
0002-40-8000-000-11701	LIFE INSURANCE	115.18	113.25	78.38	134.40	134.40	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	134.40				
0002-40-8000-000-11702	DENTAL INSURANCE	1,057.14	1,039.46	719.35	1,233.54	1,233.54	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	1,233.54				
0002-40-8000-000-11703	LTD INSURANCE	1,012.65	1,060.18	371.67	958.83	963.90	5.07	0.53%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	963.90				
0002-40-8000-000-11900	IMPROVEMENT REQUESTS	0.00	0.00	0.00	0.00	48,934.26	48,934.26	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Replace RE Clerk II with Senior Clerk	0.00	0.00	48,934.26				
0002-40-8000-000-25000	GAS & OIL	190.34	217.22	86.67	350.00	225.00	-125.00	-35.71%
0002-40-8000-000-26000	STATIONARY/FORMS/GENERA	4,864.83	10,416.23	7,084.60	9,000.00	7,500.00	-1,500.00	-16.67%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Absentee request forms	0.00	0.00	2,000.00				
Budget Director	Affidavit envelopes	0.00	0.00	2,000.00				
Budget Director	Ballot mailing envelopes	0.00	0.00	2,000.00				
Budget Director	Registration forms	0.00	0.00	1,500.00				
0002-40-8000-000-26400	Election Supplies	0.00	0.00	1,234.00	0.00	0.00	0.00	0.00%
0002-40-8000-000-40200	TYPING, PRINTING & BINDING	500.00	1,004.00	1,280.00	4,000.00	3,000.00	-1,000.00	-25.00%
0002-40-8000-000-41200	POSTAGE & MAILING	6,852.64	10,585.08	3,557.49	3,550.00	10,000.00	6,450.00	181.69%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Business Reply Mail Annual Maintenance Fe	0.00	0.00	1,020.00				
Budget Director	Business Reply Mail Permit	0.00	0.00	350.00				
Budget Director	Business Reply Mail postage	0.00	0.00	6,500.00				

Budget Comparison Report

		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)	
Account Number								
Budget Director	Office Postage meter		0.00	0.00	2,130.00			
0002-40-8000-000-41300	EMPLOYEE MILEAGE	1,465.02	941.50	525.00	1,000.00	1,000.00	0.00	0.00%
0002-40-8000-000-41301	TRAVEL EXPENSES	1,346.89	1,876.99	814.24	1,600.00	4,000.00	2,400.00	150.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Election Conference		0.00	0.00	1,200.00			
Budget Director	ISAC		0.00	0.00	400.00			
Budget Director	Joint Election Officials Conference (JEOLC)		0.00	0.00	1,200.00			
Budget Director	NACO		0.00	0.00	1,200.00			
0002-40-8000-000-41302	MEAL EXPENSES	265.70	165.79	132.67	300.00	300.00	0.00	0.00%
0002-40-8000-000-41303	PARKING	1,505.94	1,400.00	1,400.00	1,400.00	1,400.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Space 125		0.00	0.00	700.00			
Budget Director	Space 341		0.00	0.00	700.00			
0002-40-8000-000-41400	TELEPHONE EXPENSE	3,516.60	3,508.63	3,289.67	4,000.00	5,000.00	1,000.00	25.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Offifce phones		0.00	0.00	380.00			
Budget Director	Polling Place cell phones and hot spots		0.00	0.00	4,620.00			
0002-40-8000-000-41401	CELL PHONE EXPENSE	3,289.40	1,444.75	780.71	3,500.00	1,080.00	-2,420.00	-69.14%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Cell phone - Deputy Commissioner of Electic		12.00	40.00	480.00			
Budget Director	Cell phones - Verizon Hot spots		3.00	40.00	120.00			
Budget Director	Celll Phone - Auditor		12.00	40.00	480.00			
0002-40-8000-000-42200	SCHOOL OF INSTRUCTION	3,704.06	285.00	500.00	1,350.00	2,450.00	1,100.00	81.48%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Election Conference		0.00	0.00	550.00			
Budget Director	ISAC		0.00	0.00	500.00			
Budget Director	Joint Election Officials Conference (JEOLC)		0.00	0.00	525.00			
Budget Director	NACO		0.00	0.00	575.00			
Budget Director	SEAT Cont-Ed		0.00	0.00	300.00			
0002-40-8000-000-42601	PROFESSIONAL SERVICES	0.00	0.00	0.00	4,615.00	0.00	-4,615.00	-100.00%

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	
Account Number							Increase / (Decrease)
0002-40-8000-000-44000	REPAIR & MAINTENANCE: VEH	0.00	488.39	0.00	1,000.00	1,000.00	0.00 0.00%
0002-40-8000-000-44400	REPAIR & MAINTENANCE: EQL	351.39	16.04	353.66	500.00	500.00	0.00 0.00%
0002-40-8000-000-44900	MAINTENANCE CONTRACTS	49,966.01	65,391.00	14,097.69	67,983.00	83,460.00	15,477.00 22.77%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Ballot on Demand Annual Maintenace	0.00	0.00	1,400.00			
Budget Director	ES&S Maint Contract	0.00	0.00	63,975.00			
Budget Director	Ivoters maint fee	0.00	0.00	11,485.00			
Budget Director	Lexmark maint fee	0.00	0.00	200.00			
Budget Director	National Change of Address fee (SOS)	0.00	0.00	900.00			
Budget Director	Neopolitan Labs (Election website)	0.00	0.00	2,500.00			
Budget Director	No Activity Cards (SOS)	0.00	0.00	1,200.00			
Budget Director	Pitney Bowes postage machine	0.00	0.00	1,800.00			
0002-40-8000-000-48000	DUES/MEMBERSHIPS	650.00	550.00	0.00	675.00	550.00	-125.00 -18.52%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Dist III Auditor's ISACA Dues	0.00	0.00	100.00			
Budget Director	ISACA Dues	0.00	0.00	250.00			
Budget Director	Seat Dues	0.00	0.00	200.00			
0002-40-8000-000-63600	MACHINERY & EQUIPMENT /C	0.00	0.00	0.00	1,500.00	6,270.00	4,770.00 318.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	6 Ricoh scanners	6.00	1,045.00	6,270.00			
0002-40-8000-000-63601	LEASE/PURCHASE AGREEMEN	696.95	2,312.24	2,175.29	2,000.00	3,500.00	1,500.00 75.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Chesterman water	0.00	0.00	428.00			
Budget Director	Kyocera copier lease	12.00	256.00	3,072.00			
0002-40-8000-000-64600	MACHINERY & EQUIPMENT: C	31,830.59	27,018.51	25,203.00	26,531.00	25,203.00	-1,328.00 -5.01%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Modus software	0.00	0.00	10,218.00			
Budget Director	Tenex software (iPads)	0.00	0.00	14,985.00			
Total Expense:		398,314.75	428,066.76	277,886.04	518,372.43	623,256.14	104,883.71 20.23%
Total Function: 8000 - REPRESENTATION SERVICES/ELECTION		-398,165.46	-427,919.51	-277,808.83	-518,272.43	-623,156.14	-104,883.71 20.24%

AUDITOR
ELECTIONS
PRIMARY GENERAL
FUND 0002
-8001-

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent Budget	%
					2024-2025	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number								
Function: 8001 - REPRESENTATION SERVICES/GENERAL PRIMARY ELECTION								
Expense								
0002-40-8001-000-42200	SCHOOL OF INSTRUCTION	0.00	0.00	-37.50	0.00	0.00	0.00	0.00%
Total Expense:		0.00	0.00	-37.50	0.00	0.00	0.00	0.00%
Total Function: 8001 - REPRESENTATION SERVICES/GENERAL		0.00	0.00	-37.50	0.00	0.00	0.00	0.00%

AUDITOR
ELECTIONS
FUND 0002
-8002-

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2024-2025	2026-2027	Increase /	%
					Budget Director	Budget Director	(Decrease)	
Account Number								
Function: 8002 - REPRESENTATION SERVICES/GENERAL ELECTION								
Expense								
0002-40-8002-000-10400	OVERTIME	5,154.26	385.02	5,894.81	3,499.88	5,000.00	1,500.12	42.86%
0002-40-8002-000-11000	FICA - CNTY CONTRIBUTION	378.73	27.76	440.15	267.74	382.50	114.76	42.86%
0002-40-8002-000-11100	IPERS - CNTY CONTRIBUTION	486.42	36.33	556.23	330.39	472.00	141.61	42.86%
0002-40-8002-000-11300	EMPLOYEE HOSPITALIZATION	1,360.53	131.31	1,143.55	0.00	0.00	0.00	0.00%
0002-40-8002-000-11701	LIFE INSURANCE	3.07	0.56	2.59	0.00	0.00	0.00	0.00%
0002-40-8002-000-11702	DENTAL INSURANCE	28.47	5.34	23.71	0.00	0.00	0.00	0.00%
0002-40-8002-000-11703	LTD INSURANCE	25.93	1.95	30.02	0.00	0.00	0.00	0.00%
0002-40-8002-000-25000	GAS & OIL	147.66	125.18	147.21	200.00	150.00	-50.00	-25.00%
0002-40-8002-000-26000	STATIONARY/FORMS/GENERA	8,409.64	8,125.03	9,054.29	8,500.00	9,000.00	500.00	5.88%
0002-40-8002-000-40000	OFFICIAL PUBL. & LEGALS	3,272.10	1,998.77	1,465.38	2,000.00	2,000.00	0.00	0.00%
0002-40-8002-000-40200	TYPING, PRINTING & BINDING	36,285.90	11,130.00	18,148.99	12,000.00	18,200.00	6,200.00	51.67%
0002-40-8002-000-41200	POSTAGE & MAILING	48,014.83	23,632.00	57,027.33	55,000.00	57,000.00	2,000.00	3.64%
0002-40-8002-000-41300	EMPLOYEE MILEAGE	5,222.64	4,703.95	5,507.38	5,000.00	5,500.00	500.00	10.00%
0002-40-8002-000-41302	MEAL EXPENSES	811.31	410.87	574.66	500.00	600.00	100.00	20.00%
0002-40-8002-000-41303	PARKING	465.86	443.74	387.62	475.00	390.00	-85.00	-17.89%
0002-40-8002-000-41400	TELEPHONE EXPENSE	420.00	1,003.80	2,097.76	1,000.00	2,200.00	1,200.00	120.00%
0002-40-8002-000-42001	NON BILLABLE TEMPS	24,580.65	81,037.19	107,232.23	107,000.00	100,000.00	-7,000.00	-6.54%
0002-40-8002-000-42200	SCHOOL OF INSTRUCTION	4,781.50	6,600.00	7,444.00	6,600.00	10,000.00	3,400.00	51.52%
0002-40-8002-000-45600	RENTALS: POLLING PLACES	140.00	140.00	0.00	140.00	0.00	-140.00	-100.00%
0002-40-8002-000-48200	ELECTION OFFICIALS	55,422.50	61,767.19	66,150.30	62,000.00	66,200.00	4,200.00	6.77%
Total Expense:		195,412.00	201,705.99	283,328.21	264,513.01	277,094.50	12,581.49	4.76%
Total Function: 8002 - REPRESENTATION SERVICES/GENERAL		195,412.00	201,705.99	283,328.21	264,513.01	277,094.50	12,581.49	4.76%

AUDITOR
ELECTIONS
CITY/SCHOOL
FUND 0002
-8010-

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2024-2025	2026-2027	Budget	
					Budget Director	Budget Director	Increase /	
							(Decrease)	
Account Number		2020-2021	2022-2023	2024-2025				
		Total Activity	Total Activity	YTD Activity				
				Through Jun				
Function: 8010 - REPRESENTATION SERVICES/REGULAR CITY/SCHOOL ELECTIONS								
Revenue								
0002-2-40-8010-25713	REGULAR CITY/SCHOOLS ELEC	0.00	0.00	5.00	5.00	0.00	-5.00	-100.00%
	Total Revenue:	0.00	0.00	5.00	5.00	0.00	-5.00	-100.00%
Expense								
0002-40-8010-000-41300	EMPLOYEE MILEAGE	0.00	0.00	-1.31	0.00	0.00	0.00	0.00%
0002-40-8010-000-48200	ELECTION OFFICIALS	0.00	0.00	-266.25	0.00	0.00	0.00	0.00%
	Total Expense:	0.00	0.00	-267.56	0.00	0.00	0.00	0.00%
Total Function: 8010 - REPRESENTATION SERVICES/REGULAR		0.00	0.00	272.56	5.00	0.00	-5.00	-100.00%

AUDITOR
SPECIAL ELECTIONS
FUND 0002

-8011-

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					2024-2025	2026-2027		
					Budget Director	Budget Director	Increase /	%
							(Decrease)	
Account Number		2020-2021	2022-2023	2024-2025	Parent Budget			
		Total Activity	Total Activity	YTD Activity	2024-2025	2026-2027	Increase /	%
				Through Jun	Budget Director	Budget Director	(Decrease)	
Function: 8011 - REPRESENTATION SERVICES/SPECIAL ELECTIONS								
Revenue								
0002-2-40-8011-25717	SPECIAL ELECTIONS	0.00	2,030.43	28,026.13	28,026.00	0.00	-28,026.00	-100.00%
	Total Revenue:	0.00	2,030.43	28,026.13	28,026.00	0.00	-28,026.00	-100.00%
Expense								
0002-40-8011-000-10400	OVERTIME	162.44	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-11000	FICA - CNTY CONTRIBUTION	11.86	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-11100	IPERS - CNTY CONTRIBUTION	15.34	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-11300	EMPLOYEE HOSPITALIZATION	102.47	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-11701	LIFE INSURANCE	0.24	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-11702	DENTAL INSURANCE	2.20	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-11703	LTD INSURANCE	0.83	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-25000	GAS & OIL	84.03	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-40200	TYPING, PRINTING & BINDING	71.70	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-41300	EMPLOYEE MILEAGE	837.19	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-41302	MEAL EXPENSES	114.25	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-41303	PARKING	71.91	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-41400	TELEPHONE EXPENSE	100.00	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-42000	BILLABLE TEMPS	3,833.95	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-42200	SCHOOL OF INSTRUCTION	792.00	0.00	0.00	0.00	0.00	0.00	0.00%
0002-40-8011-000-48200	ELECTION OFFICIALS	9,078.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	15,278.41	0.00	0.00	0.00	0.00	0.00	0.00%
Total Function: 8011 - REPRESENTATION SERVICES/SPECIAL E		-15,278.41	2,030.43	28,026.13	28,026.00	0.00	-28,026.00	-100.00%
Total Fund: 0002 - GENERAL SUPPLEMENTAL:		-606,804.91	-570,838.37	-682,911.53	-686,823.19	-900,250.64	-213,427.45	31.07%
Fund: 0005 - America Rescue Plan Act								
Function: 8000 - REPRESENTATION SERVICES/ELECTIONS ADMINISTRATION								
Expense								
0005-40-8000-000-10001	APPOINTED DEPUTIES	0.00	2,447.10	0.00	0.00	0.00	0.00	0.00%
0005-40-8000-000-11000	FICA - CNTY CONTRIBUTION	0.00	187.20	0.00	0.00	0.00	0.00	0.00%
0005-40-8000-000-11100	IPERS - CNTY CONTRIBUTION	0.00	231.01	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	0.00	2,865.31	0.00	0.00	0.00	0.00	0.00%
Total Function: 8000 - REPRESENTATION SERVICES/ELECTION		0.00	2,865.31	0.00	0.00	0.00	0.00	0.00%
Total Fund: 0005 - America Rescue Plan Act:		0.00	2,865.31	0.00	0.00	0.00	0.00	0.00%
Report Total:		-606,804.91	-573,703.68	-682,911.53	-686,823.19	-900,250.64	-213,427.45	31.07%

AUDITOR
ELECTIONS
PRIMARY CITY
FUND 0002

-8013-

Office/Dept Name	Elections
Type	Expense
Function Group	8013 - City Elections
Fund	0002

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% Variance
PARKING	-	43	50	-	(50)	-100.0%
TYPING, PRINTING & BINDING	-	1,246	5,000	-	(5,000)	-100.0%
SCHOOL OF INSTRUCTION	-	2,219	1,600	-	(1,600)	-100.0%
DENTAL INSURANCE	-	1	-	-	-	#DIV/0!
ORGANIZED EMPLOYEES	-	-	-	-	-	#DIV/0!
ELECTION OFFICIALS	-	22,581	21,000	-	(21,000)	-100.0%
RENTALS: MOTOR VEHICLE	-	-	-	-	-	#DIV/0!
EMPLOYEE HOSPITALIZATION	-	27	-	-	-	#DIV/0!
TELEPHONE EXPENSE	-	842	800	-	(800)	-100.0%
EMPLOYEE MILEAGE	-	1,131	1,000	-	(1,000)	-100.0%
OFFICIAL PUBL. & LEGALS	-	191	500	-	(500)	-100.0%
FICA - CNTY CONTRIBUTION	-	6	-	-	-	#DIV/0!
OVERTIME	-	89	-	-	-	#DIV/0!
GAS & OIL	-	-	-	-	-	#DIV/0!
POSTAGE & MAILING	-	75	6,700	-	(6,700)	-100.0%
IPERS - CNTY CONTRIBUTION	-	8	-	-	-	#DIV/0!
RENTALS: POLLING PLACES	-	-	-	-	-	#DIV/0!
LIFE INSURANCE	-	0	-	-	-	#DIV/0!
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	-	183	250	-	(250)	-100.0%
LTD INSURANCE	-	0	-	-	-	#DIV/0!
TEMPORARY EMPLOYEES	-	-	-	-	-	#DIV/0!
MEAL EXPENSES	-	-	100	-	(100)	-100.0%
BILLABLE TEMPS	-	-	-	-	-	#DIV/0!
NON BILLABLE TEMPS	-	3,386	10,000	-	(10,000)	-100.0%
Grand Total	-	32,028	47,000	-	(47,000)	-100.0%

AUDITOR
TOWNSHIP OFFICERS

FUND 0011

-8020-

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		
					2025-2026	2026-2027	Increase / (Decrease)	%
					Budget Director	Budget Director		
Account Number					2025-2026	2026-2027		
Fund: 0011 - RURAL BASIC					Budget Director	Budget Director		
Function: 8020 - REPRESENTATION SERVICES/TOWNSHIP TRUSTEES								
Expense								
0011-02-8020-000-12500	TOWNSHIP OFFICERS	8,622.82	6,060.00	5,100.00	8,000.00	8,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Trustee Meetings & Bookkeeping		1.00	8,000.00	8,000.00			
Total Expense:		8,622.82	6,060.00	5,100.00	8,000.00	8,000.00	0.00	0.00%
Total Function: 8020 - REPRESENTATION SERVICES/TOWNSHI		8,622.82	6,060.00	5,100.00	8,000.00	8,000.00	0.00	0.00%
Total Fund: 0011 - RURAL BASIC:		8,622.82	6,060.00	5,100.00	8,000.00	8,000.00	0.00	0.00%
Report Total:		-1,265,292.95	-1,415,833.31	-726,254.29	-1,372,919.02	-1,799,417.89	-426,498.87	31.07%

SHERIFF OFFICE SUMMARY

Office/Dept	Sheriff
Type	Revenue
Fund	(Multiple Items)

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

Office/Dept Name	Sheriff
Type	Expense

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

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

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

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

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

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

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

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

SHERIFF
UNIFORM PATROL

Fund 0001

-1000-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1000 - Uniformed Patrol Services
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
ORGANIZED EMPLOYEES	1,148,886	685,727	1,156,206	1,301,014	144,808	12.5%
SUPERVISORY - ORGANIZED	412,080	264,642	377,783	481,762	103,979	27.5%
EMPLOYEE HOSPITALIZATION	339,253	218,559	309,055	411,653	102,598	33.2%
IPERS - CNTY CONTRIBUTION	150,421	128,534	221,127	239,790	18,664	8.4%
FICA - CNTY CONTRIBUTION	130,515	81,005	128,993	147,345	18,352	14.2%
OVERTIME	126,354	80,786	123,984	127,700	3,716	3.0%
SHERIFF HOLIDAY OT	26,556	24,951	24,796	25,550	754	3.0%
STANDBY PAY	14,572	10,696	24,641	24,641	-	0.0%
DEPUTY ACTING SERGEANTS	5,264	7,699	8,480	8,480	-	0.0%
ALLOWANCES - TAXABLE	8,925	8,925	7,650	8,075	425	5.6%
SHIFT DIFFERENTIAL	9,804	5,639	7,800	8,000	200	2.6%
DENTAL INSURANCE	7,365	4,360	6,696	7,401	705	10.5%
FIELD TRAINING PAY	7,967	3,230	6,000	6,000	-	0.0%
LTD INSURANCE	8,290	1,885	5,233	5,783	551	10.5%
INSTRUCTOR PAY	819	476	1,050	1,050	-	0.0%
LIFE INSURANCE	802	475	730	806	77	10.5%
TEMPORARY EMPLOYEES	17	17	-	20	20	#DIV/0!
IMPROVEMENT REQUESTS	-	-	-	-	-	#DIV/0!
APPOINTED DEPUTIES	-	-	-	-	-	#DIV/0!
LONGEVITY COMPENSATION	-	-	-	-	-	#DIV/0!
Grand Total	2,397,892	1,527,606	2,410,223	2,805,071	394,848	16.4%



Budget Comparison Report

Account Detail

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2025-2026	2026-2027	Increase /	%
					Budget Director	Budget Director	(Decrease)	
Account Number								
Fund: 0001 - GENERAL BASIC								
Function: 1000 - LAW ENFORCEMENT/UNIFORM PATROL								
Revenue								
0001-4-05-1000-84900	MISCELLANEOUS	0.00	0.00	0.00	5,000.00	2,000.00	-3,000.00	-60.00%
Total Revenue:		0.00	0.00	0.00	5,000.00	2,000.00	-3,000.00	-60.00%
Expense								
0001-05-1000-000-10007	ORGANIZED EMPLOYEES	877,968.87	1,148,886.39	685,727.08	1,156,205.71	1,301,014.19	144,808.48	12.52%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	1,301,014.19			
0001-05-1000-000-10008	SUPERVISORY - ORGANIZED	348,417.49	412,079.87	264,642.07	377,782.96	481,761.70	103,978.74	27.52%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	481,761.70			
0001-05-1000-000-10400	OVERTIME	83,222.97	123,008.40	80,785.80	123,984.00	127,700.00	3,716.00	3.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	127,700.00			
0001-05-1000-000-10402	SHERIFF HOLIDAY OT	20,670.97	26,555.77	24,950.66	24,796.00	25,550.00	754.00	3.04%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	25,550.00			
0001-05-1000-000-10421	SHIFT DIFFERENTIAL	6,734.85	9,803.82	5,638.52	7,800.00	8,000.00	200.00	2.56%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	8,000.00			
0001-05-1000-000-10423	DEPUTY ACTING SERGEANTS	5,323.36	5,264.37	7,699.46	8,480.00	8,480.00	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	Through Jun				
Budget Code								
Budget Director								
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	8,480.00				
0001-05-1000-000-10425	STANDBY PAY	10,806.35	14,571.81	10,695.69	24,641.00	24,641.00	0.00	0.00%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	24,641.00				
0001-05-1000-000-10426	FIELD TRAINING PAY	3,333.37	7,967.31	3,230.35	6,000.00	6,000.00	0.00	0.00%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	6,000.00				
0001-05-1000-000-10427	INSTRUCTOR PAY	776.48	819.40	475.86	1,050.00	1,050.00	0.00	0.00%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	1,050.00				
0001-05-1000-000-11000	FICA - CNTY CONTRIBUTION	100,497.68	130,260.78	81,004.09	128,993.21	147,345.08	18,351.87	14.23%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	147,345.08				
0001-05-1000-000-11100	IPERS - CNTY CONTRIBUTION	115,218.75	150,135.76	128,533.95	221,126.64	239,790.20	18,663.56	8.44%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	239,790.20				
0001-05-1000-000-11300	EMPLOYEE HOSPITALIZATION	281,303.86	338,984.78	218,559.14	309,054.96	411,653.04	102,598.08	33.20%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	411,653.04				
0001-05-1000-000-11400	ALLOWANCES - TAXABLE	6,800.00	8,925.00	8,925.00	7,650.00	8,075.00	425.00	5.56%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	8,075.00				
0001-05-1000-000-11701	LIFE INSURANCE	625.82	802.21	475.06	729.60	806.40	76.80	10.53%

Account Number		Through Jun						
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	806.40				
0001-05-1000-000-11702	DENTAL INSURANCE	5,743.94	7,363.03	4,360.27	6,696.36	7,401.24	704.88	10.53%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	7,401.24				
0001-05-1000-000-11703	LTD INSURANCE	6,601.31	8,273.12	1,885.05	5,232.60	5,783.40	550.80	10.53%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	5,783.40				
Total Expense:		1,874,046.07	2,393,701.82	1,527,588.05	2,410,223.04	2,805,051.25	394,828.21	16.38%
Total Function: 1000 - LAW ENFORCEMENT/UNIFORM PATROL:		-1,874,046.07	-2,393,701.82	-1,527,588.05	-2,405,223.04	-2,803,051.25	-397,828.21	16.54%

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: 1001 - LAW ENFORCMENT/SHERIFF'S RESERVE								
Expense								
0001-05-1001-000-10101	TEMPORARY EMPLOYEES	15.00	17.00	17.00	0.00	20.00	20.00	0.00%
0001-05-1001-000-11000	FICA - CNTY CONTRIBUTION	1.05	1.19	1.19	0.00	0.00	0.00	0.00%
Total Expense:		16.05	18.19	18.19	0.00	20.00	20.00	0.00%
Total Function: 1001 - LAW ENFORCMENT/SHERIFF'S RESERV		16.05	18.19	18.19	0.00	20.00	20.00	0.00%

SHERIFF
HIGHWAY SAFETY
GRANT

Fund 0001

-1002-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1002 - Highway Safety Grant
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
OVERTIME	27,225	24,034	36,000	35,700	(300)	-0.8%
IPERS - CNTY CONTRIBUTION	2,338	2,876	4,352	4,314	(38)	-0.9%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	4,000	-	5,300	4,000	(1,300)	-24.5%
FICA - CNTY CONTRIBUTION	2,028	1,806	2,754	2,731	(23)	-0.8%
EMPLOYEE HOSPITALIZATION	3,736	2,623	-	-	-	#DIV/0!
SCHOOL OF INSTRUCTION	41	-	-	-	-	#DIV/0!
LTD INSURANCE	107	14	-	-	-	#DIV/0!
DENTAL INSURANCE	86	59	-	-	-	#DIV/0!
LIFE INSURANCE	9	6	-	-	-	#DIV/0!
Grand Total	39,571	31,418	48,406	46,745	(1,661)	-3.4%

Budget Comparison Report

					Comparison 1	Comparison 1	%
					Budget	to Parent	
					2025-2026	2026-2027	
					Budget Director	Budget Director	Increase / (Decrease)
Account Number		2023-2024	2024-2025	2025-2026			
Function: 1002 - LAW ENFORCMENT/SHERIFF - HIGHWAY SAFETY		Total Activity	Total Activity	YTD Activity Through Jun			
Revenue							
0001-2-05-1002-23023	HIGHWAY SAFETY GRANT	34,706.09	31,986.36	16,045.90	41,300.00	39,700.00	-1,600.00 -3.87%
	Total Revenue:	34,706.09	31,986.36	16,045.90	41,300.00	39,700.00	-1,600.00 -3.87%
Expense							
0001-05-1002-000-10400	OVERTIME	31,714.75	27,224.69	24,033.56	36,000.00	35,700.00	-300.00 -0.83%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	35,700.00		
0001-05-1002-000-11000	FICA - CNTY CONTRIBUTION	2,355.22	2,028.34	1,806.02	2,754.00	2,731.05	-22.95 -0.83%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	2,731.05		
0001-05-1002-000-11100	IPERS - CNTY CONTRIBUTION	2,698.80	2,337.59	2,875.61	4,352.40	4,314.35	-38.05 -0.87%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	4,314.35		
0001-05-1002-000-11300	EMPLOYEE HOSPITALIZATION	5,584.13	3,736.18	2,623.33	0.00	0.00	0.00 0.00%
0001-05-1002-000-11701	LIFE INSURANCE	15.45	9.44	6.40	0.00	0.00	0.00 0.00%
0001-05-1002-000-11702	DENTAL INSURANCE	141.63	86.42	58.66	0.00	0.00	0.00 0.00%
0001-05-1002-000-11703	LTD INSURANCE	161.46	106.99	14.36	0.00	0.00	0.00 0.00%
0001-05-1002-000-42200	SCHOOL OF INSTRUCTION	0.00	41.39	0.00	0.00	0.00	0.00 0.00%
0001-05-1002-000-63600	MACHINERY & EQUIPMENT: O	1,980.00	4,000.00	0.00	5,300.00	4,000.00	-1,300.00 -24.53%
	Total Expense:	44,651.44	39,571.04	31,417.94	48,406.40	46,745.40	-1,661.00 -3.43%
Total Function: 1002 - LAW ENFORCMENT/SHERIFF - HIGHWA		-9,945.35	-7,584.68	-15,372.04	-7,106.40	-7,045.40	61.00 -0.86%

**SHERIFF
INVESTIGATIONS**

FUND 0001

-1010-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1010 - Investigations
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
ORGANIZED EMPLOYEES	274,276	130,684	260,470	177,101	(83,369)	-32.0%
SUPERVISORY - ORGANIZED	89,946	55,844	94,446	96,352	1,907	2.0%
EMPLOYEE HOSPITALIZATION	79,694	42,154	76,915	52,573	(24,342)	-31.6%
OVERTIME	34,514	13,347	43,567	44,900	1,333	3.1%
IPERS - CNTY CONTRIBUTION	35,065	24,582	49,633	39,928	(9,704)	-19.6%
FICA - CNTY CONTRIBUTION	30,515	15,357	30,655	24,804	(5,851)	-19.1%
STANDBY PAY	8,478	3,547	8,943	8,943	-	0.0%
SHERIFF HOLIDAY OT	240	1,213	1,800	1,800	-	0.0%
ALLOWANCES - TAXABLE	1,700	1,275	1,700	1,700	-	0.0%
DENTAL INSURANCE	1,508	731	1,410	1,057	(352)	-25.0%
LTD INSURANCE	1,895	219	1,102	826	(275)	-25.0%
DEPUTY ACTING SERGEANTS	724	622	600	600	-	0.0%
INSTRUCTOR PAY	305	105	300	300	-	0.0%
SHIFT DIFFERENTIAL	210	53	200	200	(0)	0.0%
FIELD TRAINING PAY	8	37	200	200	(0)	0.0%
LIFE INSURANCE	164	80	154	115	(38)	-25.0%
REPAIR & MAINTENANCE: RADIO & RELATED EQUIPMENT	-	-	-	-	-	#DIV/0!
Jag 2020 Radio & related Equipment	-	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: MOTOR VEHICLE	-	-	-	-	-	#DIV/0!
JAG2021 Repair and Mainenance: Equipment	-	-	-	-	-	#DIV/0!
Grand Total	559,244	289,851	572,094	451,401	(120,693)	-21.1%

Budget Comparison Report

					Comparison 1	Comparison 1	%
					Budget	to Parent	
					2025-2026	2026-2027	
					Budget Director	Budget Director	
						Increase /	
						(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026	Parent Budget			
Function: 1010 - LAW ENFORCMENT/SHERIFF - INVESTIGATIONS	Total Activity	Total Activity	YTD Activity	2025-2026	2026-2027	Increase /	
Revenue			Through Jun	Budget Director	Budget Director	(Decrease)	
0001-2-05-1010-23020	GOVERNOR'S OFFICE OF DRUG	28,333.00	8,547.00	0.00	28,333.00	0.00	-28,333.00 -100.00%
	Total Revenue:	28,333.00	8,547.00	0.00	28,333.00	0.00	-28,333.00 -100.00%
Expense							
0001-05-1010-000-10007	ORGANIZED EMPLOYEES	313,120.99	274,275.80	130,683.89	260,470.47	177,101.40	-83,369.07 -32.01%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	177,101.40			
0001-05-1010-000-10008	SUPERVISORY - ORGANIZED	87,115.23	89,946.18	55,844.14	94,445.74	96,352.34	1,906.60 2.02%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	96,352.34			
0001-05-1010-000-10400	OVERTIME	29,987.15	34,514.22	13,347.47	43,567.00	44,900.00	1,333.00 3.06%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	44,900.00			
0001-05-1010-000-10402	SHERIFF HOLIDAY OT	1,829.79	239.84	1,212.81	1,800.00	1,800.00	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	1,800.00			
0001-05-1010-000-10421	SHIFT DIFFERENTIAL	224.20	210.40	52.61	200.01	200.00	-0.01 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	200.00			
0001-05-1010-000-10423	DEPUTY ACTING SERGEANTS	606.48	723.84	622.20	600.00	600.00	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	600.00			
0001-05-1010-000-10425	STANDBY PAY	9,067.34	8,478.21	3,547.29	8,943.00	8,943.00	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	8,943.00			
0001-05-1010-000-10426	FIELD TRAINING PAY	0.00	7.93	37.46	200.01	200.00	-0.01 0.00%

Budget Comparison Report

					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	Parent Budget				
Budget Detail	Total Activity	Total Activity	YTD Activity	2025-2026	2026-2027			
Budget Code			Through Jun	Budget Director	Budget Director			
Budget Director								
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	200.00				
Budget Director								
0001-05-1010-000-10427	INSTRUCTOR PAY	74.69	305.01	104.91	300.00	300.00	0.00	0.00%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	300.00				
Budget Director								
0001-05-1010-000-11000	FICA - CNTY CONTRIBUTION	32,955.42	30,515.39	15,356.98	30,655.27	24,804.12	-5,851.15	-19.09%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	24,804.12				
Budget Director								
0001-05-1010-000-11100	IPERS - CNTY CONTRIBUTION	37,615.23	35,064.69	24,582.45	49,632.62	39,928.45	-9,704.17	-19.55%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	39,928.45				
Budget Director								
0001-05-1010-000-11300	EMPLOYEE HOSPITALIZATION	78,650.78	79,694.32	42,154.23	76,915.20	52,573.44	-24,341.76	-31.65%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	52,573.44				
Budget Director								
0001-05-1010-000-11400	ALLOWANCES - TAXABLE	2,125.00	1,700.00	1,275.00	1,700.00	1,700.00	0.00	0.00%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	1,700.00				
Budget Director								
0001-05-1010-000-11701	LIFE INSURANCE	188.80	164.32	79.67	153.60	115.20	-38.40	-25.00%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	115.20				
Budget Director								
0001-05-1010-000-11702	DENTAL INSURANCE	1,732.92	1,508.17	731.22	1,409.76	1,057.32	-352.44	-25.00%
Budget Detail	Description	Units	Price	Amount				
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	1,057.32				
Budget Director								
0001-05-1010-000-11703	LTD INSURANCE	2,254.41	1,895.46	219.11	1,101.60	826.20	-275.40	-25.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	
					2025-2026	2026-2027	%
					Budget Director	Budget Director	Increase / (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	Imported from PB Budget Code: 2% Project		0.00	0.00	826.20		
Total Expense:		597,548.43	559,243.78	289,851.44	572,094.28	451,401.47	-120,692.81 -21.10%
Total Function: 1010 - LAW ENFORCMENT/SHERIFF - INVESTI		-569,215.43	-550,696.78	-289,851.44	-543,761.28	-451,401.47	92,359.81 -16.99%

**SHERIFF
DRUG TASK FORCE
FUND 0001
-1013-
FEDERAL
REIMBURSEMENT**

Office/Dept Name	Sheriff
Type	Expense
Function Group	1013 - Drug Task Force
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
OVERTIME	11,814	5,840	20,707	20,707	-	0.0%
IPERS - CNTY CONTRIBUTION	1,019	699	2,503	2,502	(1)	0.0%
FICA - CNTY CONTRIBUTION	880	436	1,584	1,584	-	0.0%
LTD INSURANCE	54	-	-	-	-	#DIV/0!
EMPLOYEE HOSPITALIZATION	1,813	879	-	-	-	#DIV/0!
DENTAL INSURANCE	43	10	-	-	-	#DIV/0!
LIFE INSURANCE	5	1	-	-	-	#DIV/0!
Grand Total	15,629	7,865	24,795	24,794	(1)	0.0%

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								
Function: 1013 - LAW ENFORCEMENT/DRUG TASK FORCE - FED. RE								
Revenue								
0001-2-05-1013-23025	DRUG TASK FORCE GRANT	13,112.97	14,568.12	5,535.48	20,707.00	20,707.00	0.00	0.00%
Total Revenue:		13,112.97	14,568.12	5,535.48	20,707.00	20,707.00	0.00	0.00%
Expense								
0001-05-1013-000-10400	OVERTIME	13,326.74	11,814.00	5,840.42	20,707.00	20,707.00	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	20,707.00			
0001-05-1013-000-11000	FICA - CNTY CONTRIBUTION	987.25	880.07	436.14	1,584.08	1,584.08	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	1,584.08			
0001-05-1013-000-11100	IPERS - CNTY CONTRIBUTION	1,134.10	1,019.41	698.80	2,503.48	2,502.44	-1.04	-0.04%
Budget Detail								
Budget Code	Description	Units		Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00		0.00	2,502.44			
0001-05-1013-000-11300	EMPLOYEE HOSPITALIZATION	2,348.69	1,813.44	879.22	0.00	0.00	0.00	0.00%
0001-05-1013-000-11701	LIFE INSURANCE	4.02	4.72	1.05	0.00	0.00	0.00	0.00%
0001-05-1013-000-11702	DENTAL INSURANCE	36.80	43.23	9.59	0.00	0.00	0.00	0.00%
0001-05-1013-000-11703	LTD INSURANCE	67.98	54.33	0.00	0.00	0.00	0.00	0.00%
Total Expense:		17,905.58	15,629.20	7,865.22	24,794.56	24,793.52	-1.04	0.00%
Total Function: 1013 - LAW ENFORCEMENT/DRUG TASK FORCE		-4,792.61	-1,061.08	-2,329.74	-4,087.56	-4,086.52	1.04	-0.03%

SHERIFF
CORRECTIONS

FUND 0001

-1050-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1050 - Adult Correctional Services
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
ORGANIZED EMPLOYEES	3,712,725	2,209,843	4,006,997	4,210,636	203,639	5.1%
HEALTH SERVICES ASSISTANCE	2,182,369	1,545,425	2,318,137	2,318,137	-	0.0%
EMPLOYEE HOSPITALIZATION	961,280	564,775	991,554	1,181,011	189,458	19.1%
FOOD	739,259	505,812	883,000	928,000	45,000	5.1%
SUPERVISORY - ORGANIZED	795,972	414,594	797,478	894,665	97,187	12.2%
IPERS - CNTY CONTRIBUTION	515,222	303,075	545,100	570,836	25,735	4.7%
FICA - CNTY CONTRIBUTION	416,902	247,982	423,783	449,571	25,788	6.1%
OVERTIME	430,806	231,807	365,000	376,000	11,000	3.0%
SUPERVISORY	298,380	169,182	309,743	318,685	8,941	2.9%
APPOINTED DEPUTIES	148,898	136,278	151,394	154,422	3,028	2.0%
HOUSEHOLD & INST. SUPPLIES	109,528	57,852	100,000	100,000	-	0.0%
SHERIFF HOLIDAY OT	59,085	59,241	93,108	95,900	2,792	3.0%
CONTRACTUAL SERVICES	78,025	25,455	72,000	78,110	6,110	8.5%
MAINTENANCE CONTRACTS	20,686	64,007	60,000	70,000	10,000	16.7%
WEARING/SAFETY APPAREL	41,080	130,930	60,000	60,000	-	0.0%
ALLOWANCES - TAXABLE	35,275	35,275	42,925	42,925	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	41,185	16,033	40,000	40,000	-	0.0%
JAIL ACTING SERGEANTS	27,939	33,560	8,200	40,000	31,800	387.8%
REPAIR & MAINTENANCE: RADIO & RELATED EQUIPMENT	26,703	4,745	30,000	30,000	-	0.0%
DENTAL INSURANCE	27,043	15,625	28,195	28,195	-	0.0%
SHIFT DIFFERENTIAL	31,263	17,752	25,750	25,750	-	0.0%
LTD INSURANCE	26,510	10,413	21,756	23,134	1,377	6.3%
STANDBY PAY	25,166	14,656	20,000	22,000	2,000	10.0%
FIELD TRAINING PAY	16,388	11,301	20,000	22,000	2,000	10.0%
SCHOOL OF INSTRUCTION	36,770	8,699	20,000	20,000	-	0.0%
TRAVEL EXPENSES	9,591	5,510	15,000	15,000	-	0.0%
REPAIR & MAINTENANCE: EQUIPMENT	6,780	2,730	6,000	6,000	-	0.0%
MAGAZINES & BOOKS	3,214	1,816	5,000	5,000	-	0.0%
PROFESSIONAL SERVICES	4,012	792	5,000	5,000	-	0.0%
MEAL EXPENSES	1,360	1,845	4,500	4,500	-	0.0%
LIFE INSURANCE	3,007	1,754	3,149	3,226	77	2.4%
LONGEVITY COMPENSATION	3,200	-	3,300	2,500	(800)	-24.2%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	1,680	-	2,251	2,251	-	0.0%
INSTRUCTOR PAY	1,213	1,105	1,000	1,000	-	0.0%
TYPING, PRINTING & BINDING	328	-	1,000	1,000	-	0.0%
DUES/MEMBERSHIPS	515	140	300	300	-	0.0%
Supplemental Pay	-	-	-	-	-	#DIV/0!
TEMPORARY EMPLOYEES	3,510	-	-	-	-	#DIV/0!
TELEPHONE EXPENSE	-	-	-	-	-	#DIV/0!
Grand Total	10,842,869	6,850,005	11,480,620	12,145,753	665,133	5.8%

Budget Comparison Report

					Comparison 1		Comparison 1	%
					Parent Budget	Budget	to Parent	
					2025-2026	2026-2027	Increase /	
Account Number		2023-2024	2024-2025	2025-2026	Budget Director	Budget Director	(Decrease)	
Function: 1050 - LAW ENFORCEMENT/SHERIFF - JAIL FACILITY								
Revenue								
0001-1-05-1050-00001	MERGE TO 0001-01-05-1050-4	82,308.61	-60,895.42	27,723.74	40,000.00	0.00	-40,000.00	-100.00%
0001-1-05-1050-25021	US Marshall - Care of Prisoners	345,457.78	1,508,997.01	1,534,368.00	4,250,000.00	4,200,000.00	-50,000.00	-1.18%
0001-1-05-1050-25024	ICE - Care of Prisoners	800.00	417,228.60	918,021.74	3,000.00	500,000.00	497,000.00	16,566.67%
0001-1-05-1050-25025	Dept of Corrections - Care of P	0.00	0.00	0.00	80,000.00	0.00	-80,000.00	-100.00%
0001-1-05-1050-44400	SEC 321.89 PRISONER ROOM &	87,750.00	91,250.00	0.00	75,000.00	70,000.00	-5,000.00	-6.67%
0001-1-05-1050-44901	TELEPHONE COMMISSIONS	27,813.27	30,280.04	22,072.46	15,000.00	30,000.00	15,000.00	100.00%
0001-1-05-1050-44902	ELECTRONIC MONITORING FEI	147,893.75	91,624.27	29,100.50	100,000.00	90,000.00	-10,000.00	-10.00%
0001-1-05-1050-44908	Medical Reimbursement from A	82,945.04	69,472.70	0.00	70,000.00	70,000.00	0.00	0.00%
0001-1-05-1050-70000	COMMISSARY MONIES	0.00	0.00	0.00	60,000.00	0.00	-60,000.00	-100.00%
0001-4-05-1050-84701	IPERS 6 Mo Reimbursement	0.00	0.00	5,627.48	0.00	0.00	0.00	0.00%
Total Revenue:		774,968.45	2,147,957.20	2,536,913.92	4,693,000.00	4,960,000.00	267,000.00	5.69%
Expense								
0001-05-1050-000-10001	APPOINTED DEPUTIES	146,956.74	148,898.25	136,277.62	151,393.94	154,421.81	3,027.87	2.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	154,421.81			
0001-05-1050-000-10004	SUPERVISORY	286,934.03	298,379.70	169,182.44	309,743.48	318,684.87	8,941.39	2.89%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	318,684.87			
0001-05-1050-000-10007	ORGANIZED EMPLOYEES	3,698,224.69	3,712,725.46	2,209,842.61	4,006,996.73	4,210,636.20	203,639.47	5.08%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	4,210,636.20			
0001-05-1050-000-10008	SUPERVISORY - ORGANIZED	753,561.50	795,972.06	414,593.63	797,477.80	894,664.54	97,186.74	12.19%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	894,664.54			
0001-05-1050-000-10101	TEMPORARY EMPLOYEES	8,460.56	3,510.00	0.00	0.00	0.00	0.00	0.00%
0001-05-1050-000-10200	LONGEVITY COMPENSATION	3,100.00	3,200.00	0.00	3,300.00	2,500.00	-800.00	-24.24%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	2,500.00			
0001-05-1050-000-10400	OVERTIME	333,953.86	430,806.45	232,029.24	365,000.00	376,000.00	11,000.00	3.01%

Budget Comparison Report

					Comparison 1	Comparison 1	%
					Budget	to Parent	
					2025-2026	2026-2027	Increase /
					Budget Director	Budget Director	(Decrease)
					2023-2024	2024-2025	2025-2026
					Total Activity	Total Activity	YTD Activity
							Through Jun
Account Number	Budget Detail	Description	Units	Price	Amount		
	Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	376,000.00		
	Budget Director						
0001-05-1050-000-10402		SHERIFF HOLIDAY OT	64,498.73	59,084.57	59,240.57	93,108.00	95,900.00
	Budget Detail						
	Budget Code	Description	Units	Price	Amount		
	Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	95,900.00		
0001-05-1050-000-10421		SHIFT DIFFERENTIAL	30,121.63	31,262.80	17,752.38	25,750.00	25,750.00
	Budget Detail						
	Budget Code	Description	Units	Price	Amount		
	Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	25,750.00		
0001-05-1050-000-10422		JAIL ACTING SERGEANTS	2,828.01	27,938.52	33,560.20	8,200.01	40,000.00
	Budget Detail						
	Budget Code	Description	Units	Price	Amount		
	Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	40,000.00		
0001-05-1050-000-10425		STANDBY PAY	21,850.06	25,165.68	14,655.57	20,000.00	22,000.00
	Budget Detail						
	Budget Code	Description	Units	Price	Amount		
	Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	22,000.00		
0001-05-1050-000-10426		FIELD TRAINING PAY	25,721.35	16,387.82	11,300.96	20,000.00	22,000.00
	Budget Detail						
	Budget Code	Description	Units	Price	Amount		
	Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	22,000.00		
0001-05-1050-000-10427		INSTRUCTOR PAY	1,054.06	1,213.23	1,104.82	1,000.00	1,000.00
	Budget Detail						
	Budget Code	Description	Units	Price	Amount		
	Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	1,000.00		
0001-05-1050-000-11000		FICA - CNTY CONTRIBUTION	404,070.16	416,901.84	247,998.80	423,782.88	449,571.20
	Budget Detail						
	Budget Code	Description	Units	Price	Amount		
	Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	449,571.20		
0001-05-1050-000-11100		IPERS - CNTY CONTRIBUTION	499,541.74	515,222.41	303,094.90	545,100.16	570,835.60

Budget Comparison Report

					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	Parent Budget				
Budget Detail	Total Activity	Total Activity	YTD Activity	2025-2026				
Budget Code			Through Jun	Budget Director				
Budget Director								
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	570,835.60	
0001-05-1050-000-11300	EMPLOYEE HOSPITALIZATION	960,371.19	961,280.46	564,774.54	991,553.76	1,181,011.44	189,457.68	19.11%
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	1,181,011.44	
0001-05-1050-000-11400	ALLOWANCES - TAXABLE	33,575.00	35,275.00	35,275.00	42,925.00	42,925.00	0.00	0.00%
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	42,925.00	
0001-05-1050-000-11701	LIFE INSURANCE	3,017.60	3,007.24	1,753.60	3,148.80	3,225.60	76.80	2.44%
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	3,225.60	
0001-05-1050-000-11702	DENTAL INSURANCE	27,578.43	27,042.88	15,624.84	28,195.20	28,195.20	0.00	0.00%
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	28,195.20	
0001-05-1050-000-11703	LTD INSURANCE	26,241.34	26,509.53	10,414.32	21,756.36	23,133.60	1,377.24	6.33%
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	23,133.60	
0001-05-1050-000-23000	FOOD	588,318.94	739,258.91	541,644.81	883,000.00	928,000.00	45,000.00	5.10%
0001-05-1050-000-26000	STATIONARY/FORMS/GENERA	34,159.01	41,185.48	16,334.16	40,000.00	40,000.00	0.00	0.00%
0001-05-1050-000-26100	MAGAZINES & BOOKS	2,742.00	3,214.25	1,816.00	5,000.00	5,000.00	0.00	0.00%
0001-05-1050-000-29150	HEALTH SERVICES ASSISTANCE	1,701,721.38	2,182,369.22	1,545,424.64	2,318,137.00	2,318,137.00	0.00	0.00%
0001-05-1050-000-29250	HOUSEHOLD & INST. SUPPLIES	88,630.68	109,527.58	66,576.91	100,000.00	100,000.00	0.00	0.00%
0001-05-1050-000-29400	WEARING/SAFETY APPAREL	56,328.27	41,080.16	131,456.88	60,000.00	60,000.00	0.00	0.00%
0001-05-1050-000-40200	TYPING, PRINTING & BINDING	459.00	328.00	0.00	1,000.00	1,000.00	0.00	0.00%
0001-05-1050-000-41301	TRAVEL EXPENSES	18,269.65	9,591.31	5,509.98	15,000.00	15,000.00	0.00	0.00%
0001-05-1050-000-41302	MEAL EXPENSES	4,889.17	1,359.90	1,844.59	4,500.00	4,500.00	0.00	0.00%
0001-05-1050-000-42200	SCHOOL OF INSTRUCTION	27,289.63	36,769.99	9,248.62	20,000.00	20,000.00	0.00	0.00%
0001-05-1050-000-42601	PROFESSIONAL SERVICES	7,470.70	4,012.30	792.20	5,000.00	5,000.00	0.00	0.00%
0001-05-1050-000-44400	REPAIR & MAINTENANCE: EQL	6,209.04	6,779.83	2,729.56	6,000.00	6,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	
		2023-2024	2024-2025	2025-2026	Parent Budget			%
		Total Activity	Total Activity	YTD Activity Through Jun	2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Account Number								
0001-05-1050-000-44600	REPAIR & MAINTENANCE: RAC	209,534.06	26,702.95	4,744.96	30,000.00	30,000.00	0.00	0.00%
0001-05-1050-000-44900	MAINTENANCE CONTRACTS	79,806.33	20,685.50	64,006.75	60,000.00	70,000.00	10,000.00	16.67%
0001-05-1050-000-44901	CONTRACTUAL SERVICES	63,104.74	78,024.86	25,455.36	72,000.00	78,110.00	6,110.00	8.49%
0001-05-1050-000-48000	DUES/MEMBERSHIPS	470.00	515.00	140.00	300.00	300.00	0.00	0.00%
0001-05-1050-000-63600	MACHINERY & EQUIPMENT: O	0.00	1,680.00	0.00	2,251.00	2,251.00	0.00	0.00%
Total Expense:		10,221,063.28	10,842,869.14	6,896,201.46	11,480,620.12	12,145,753.06	665,132.94	5.79%
Total Function: 1050 - LAW ENFORCMENT/SHERIFF - JAIL FACI		-9,446,094.83	-8,694,911.94	-4,359,287.54	-6,787,620.12	-7,185,753.06	-398,132.94	5.87%

SHERIFF

ADMIN

FUND 0001

-1060-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1060 - Administration
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
APPOINTED DEPUTIES	501,131	268,997	445,276	446,915	1,639	0.4%
MACHINERY & EQUIPMENT: MOTOR VEHICLE	275,000	216,709	300,000	300,000	-	0.0%
CONTRACTUAL SERVICES	65,611	55,944	82,000	242,222	160,222	195.4%
GAS & OIL	206,808	94,889	220,000	220,000	-	0.0%
ORGANIZED EMPLOYEES	174,856	77,084	180,682	190,681	10,000	5.5%
ELECTED OFFICIALS	175,174	98,842	178,111	181,673	3,562	2.0%
EMPLOYEE HOSPITALIZATION	115,681	66,972	115,367	152,175	36,809	31.9%
REPAIR & MAINTENANCE: VEHICLE	112,394	72,163	104,000	106,500	2,500	2.4%
IPERS - CNTY CONTRIBUTION	73,505	51,306	93,810	95,060	1,251	1.3%
FICA - CNTY CONTRIBUTION	64,233	33,476	60,636	60,956	320	0.5%
WEARING/SAFETY APPAREL	32,791	19,983	55,000	55,000	-	0.0%
ARMS/AMMUNITION	39,980	21,548	43,000	50,000	7,000	16.3%
REPAIR & MAINTENANCE: RADIO & RELATED EQUIPMENT	42,851	11,185	38,000	40,000	2,000	5.3%
SCHOOL OF INSTRUCTION	37,626	15,208	38,000	38,000	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	31,968	15,215	30,000	30,000	-	0.0%
CELL PHONE EXPENSE	20,800	10,524	28,000	28,000	-	0.0%
TRAVEL EXPENSES	17,312	10,110	25,000	25,000	-	0.0%
PROFESSIONAL SERVICES	367	230	10,000	10,000	-	0.0%
MEAL EXPENSES	11,842	2,029	10,000	10,000	-	0.0%
K-9 DOG COSTS	8,848	1,428	8,000	8,000	-	0.0%
LONGEVITY COMPENSATION	11,300	5,900	9,900	7,500	(2,400)	-24.2%
TELEPHONE EXPENSE	3,984	2,192	2,400	5,000	2,600	108.3%
Maintenance & Repairs: Training Center	3,460	2,143	3,000	3,000	-	0.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	1,353	-	3,000	3,000	-	0.0%
DENTAL INSURANCE	2,555	1,351	2,467	2,467	-	0.0%
OVERTIME	385	-	2,000	2,000	-	0.0%
LTD INSURANCE	3,385	639	1,928	1,928	-	0.0%
ALLOWANCES - TAXABLE	1,700	1,700	1,275	1,700	425	33.3%
DUES/MEMBERSHIPS	780	550	1,200	1,200	-	0.0%
LIFE INSURANCE	278	147	269	269	-	0.0%
REPAIR & MAINTENANCE: EQUIPMENT	46	-	-	-	-	#DIV/0!
Grand Total	2,038,006	1,158,464	2,092,319	2,318,246	225,927	10.8%

Budget Comparison Report

					Comparison 1	Comparison 1	%
					Budget	to Parent	
					2025-2026	Increase /	
Account Number	2023-2024	2024-2025	2025-2026	Parent Budget	2026-2027	(Decrease)	
Function: 1060 - LAW ENFORCMENT/SHERIFF ADMINISTRATION	Total Activity	Total Activity	YTD Activity Through Jun	Budget Director	Budget Director		
Revenue							
0001-1-05-1060-44000	SHERIFF FEES	190,448.00	120,479.50	61,330.00	75,000.00	75,000.00	0.00 0.00%
0001-1-05-1060-44100	WEAPON PERMITS	25,225.00	20,600.00	12,000.00	12,000.00	12,000.00	0.00 0.00%
0001-1-05-1060-44500	SEX OFFENDER REGISTRATION	1,100.00	1,300.00	475.00	500.00	500.00	0.00 0.00%
0001-1-05-1060-44903	FINGER PRINT/RECORD CHECK	11,436.00	10,854.40	3,693.50	6,000.00	6,000.00	0.00 0.00%
0001-1-05-1060-51901	Sheriff Training Center Revenue	4,100.00	8,900.00	7,050.00	5,000.00	5,000.00	0.00 0.00%
0001-2-05-1060-25121	MENTAL HEALTH TRANSPORT	62,742.70	40,633.69	22,742.36	55,000.00	40,000.00	-15,000.00 -27.27%
0001-4-05-1060-20100	GAS TAX REFUND	0.00	0.00	0.00	23,000.00	0.00	-23,000.00 -100.00%
0001-4-05-1060-70001	REIMBURSEMENT GUN PROGF	0.00	0.00	64,596.83	0.00	0.00	0.00 0.00%
0001-4-05-1060-84900	MISCELLANEOUS	1,691.62	1,677.23	1,366.09	2,000.00	0.00	-2,000.00 -100.00%
Total Revenue:		296,743.32	204,444.82	173,253.78	178,500.00	138,500.00	-40,000.00 -22.41%
Expense							
0001-05-1060-000-10000	ELECTED OFFICIALS	172,890.27	175,174.35	98,841.68	178,110.51	181,672.72	3,562.21 2.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	181,672.72			
0001-05-1060-000-10001	APPOINTED DEPUTIES	417,623.71	501,131.12	268,996.90	445,276.34	446,914.88	1,638.54 0.37%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	446,914.88			
0001-05-1060-000-10007	ORGANIZED EMPLOYEES	169,148.67	174,856.24	77,083.73	180,681.60	190,681.26	9,999.66 5.53%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	190,681.26			
0001-05-1060-000-10200	LONGEVITY COMPENSATION	7,100.00	11,300.00	5,900.00	9,900.01	7,500.00	-2,400.01 -24.24%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	7,500.00			
0001-05-1060-000-10400	OVERTIME	190.29	385.23	0.00	2,000.00	2,000.00	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	2,000.00			
0001-05-1060-000-11000	FICA - CNTY CONTRIBUTION	57,779.02	64,233.48	33,476.24	60,635.91	60,955.92	320.01 0.53%

Budget Comparison Report

					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				
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	60,955.92			
0001-05-1060-000-11100	IPERS - CNTY CONTRIBUTION	67,727.22	73,505.27	51,306.46	93,809.52	95,060.29	1,250.77	1.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	95,060.29			
0001-05-1060-000-11300	EMPLOYEE HOSPITALIZATION	110,705.86	115,681.01	66,971.92	115,366.56	152,175.36	36,808.80	31.91%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	152,175.36			
0001-05-1060-000-11400	ALLOWANCES - TAXABLE	1,275.00	1,700.00	1,700.00	1,275.01	1,700.00	424.99	33.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	1,700.00			
0001-05-1060-000-11701	LIFE INSURANCE	268.80	278.40	147.20	268.80	268.80	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	268.80			
0001-05-1060-000-11702	DENTAL INSURANCE	2,467.08	2,555.19	1,351.02	2,467.08	2,467.08	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	2,467.08			
0001-05-1060-000-11703	LTD INSURANCE	3,323.60	3,384.82	638.50	1,927.80	1,927.80	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	1,927.80			
0001-05-1060-000-25000	GAS & OIL	220,683.33	206,807.55	94,938.24	220,000.00	220,000.00	0.00	0.00%
0001-05-1060-000-26000	STATIONARY/FORMS/GENERA	26,596.05	31,968.00	15,699.11	30,000.00	30,000.00	0.00	0.00%
0001-05-1060-000-26100	MAGAZINES & BOOKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-05-1060-000-29301	ARMS/AMMUNITION	40,124.45	39,980.35	21,547.53	43,000.00	50,000.00	7,000.00	16.28%
0001-05-1060-000-29400	WEARING/SAFETY APPAREL	46,886.53	32,791.07	21,042.53	55,000.00	55,000.00	0.00	0.00%
0001-05-1060-000-41301	TRAVEL EXPENSES	14,976.10	17,311.55	11,246.32	25,000.00	25,000.00	0.00	0.00%
0001-05-1060-000-41302	MEAL EXPENSES	7,668.61	11,842.40	2,063.86	10,000.00	10,000.00	0.00	0.00%
0001-05-1060-000-41400	TELEPHONE EXPENSE	4,292.20	3,984.21	2,192.36	2,400.00	5,000.00	2,600.00	108.33%

Budget Comparison Report

					Comparison 1	Comparison 1	%
					Budget	to Parent	
		2023-2024	2024-2025	2025-2026	Parent Budget	Budget	
		Total Activity	Total Activity	YTD Activity	2025-2026	2026-2027	
				Through Jun	Budget Director	Budget Director	
						Increase /	
						(Decrease)	
Account Number							
0001-05-1060-000-41401	CELL PHONE EXPENSE	20,800.08	20,800.08	10,524.20	28,000.00	28,000.00	0.00%
0001-05-1060-000-42200	SCHOOL OF INSTRUCTION	37,626.20	37,625.90	15,398.00	38,000.00	38,000.00	0.00%
0001-05-1060-000-42601	PROFESSIONAL SERVICES	625.00	367.00	460.00	10,000.00	10,000.00	0.00%
0001-05-1060-000-44000	REPAIR & MAINTENANCE: VEH	137,423.47	112,394.36	75,128.78	104,000.00	106,500.00	2.40%
0001-05-1060-000-44101	Maintenance & Repairs: Traini	0.00	3,460.10	2,142.79	3,000.00	3,000.00	0.00%
0001-05-1060-000-44400	REPAIR & MAINTENANCE: EQL	0.00	45.96	0.00	0.00	0.00	0.00%
0001-05-1060-000-44600	REPAIR & MAINTENANCE: RAC	34,202.13	42,850.67	11,185.27	38,000.00	40,000.00	5.26%
0001-05-1060-000-44901	CONTRACTUAL SERVICES	78,837.68	65,611.13	56,604.75	82,000.00	242,222.00	195.39%
Budget Notes							
Budget Code	Subject						
Budget Director	increase reason						
	Description						
	Flex and Motorola Solutions bills						
0001-05-1060-000-48000	DUES/MEMBERSHIPS	944.00	780.00	650.00	1,200.00	1,200.00	0.00%
0001-05-1060-000-49500	K-9 DOG COSTS	11,633.30	8,847.65	1,427.54	8,000.00	8,000.00	0.00%
0001-05-1060-000-63500	MACHINERY & EQUIPMENT: M	48,217.06	275,000.00	216,709.00	300,000.00	300,000.00	0.00%
0001-05-1060-000-63600	MACHINERY & EQUIPMENT: O	1,593.99	1,352.86	0.00	3,000.00	3,000.00	0.00%
Total Expense:		1,743,629.70	2,038,005.95	1,165,373.93	2,092,319.14	2,318,246.11	10.80%
Total Function: 1060 - LAW ENFORCMENT/SHERIFF ADMINIST		-1,446,886.38	-1,833,561.13	-992,120.15	-1,913,819.14	-2,179,746.11	13.90%

SHERIFF
CRIME PREVENTION

FUND 0001

-1061-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1061 - Crime Prevention
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
ORGANIZED EMPLOYEES	82,687	48,001	86,823	88,551	1,727	2.0%
EMPLOYEE HOSPITALIZATION	18,631	12,483	19,409	28,630	9,221	47.5%
IPERS - CNTY CONTRIBUTION	7,300	5,888	11,191	11,407	216	1.9%
FICA - CNTY CONTRIBUTION	6,329	3,662	6,896	6,931	35	0.5%
OVERTIME	1,738	628	3,000	3,100	100	3.3%
STANDBY PAY	558	574	2,738	2,738	-	0.0%
ALLOWANCES - TAXABLE	425	425	425	425	-	0.0%
DENTAL INSURANCE	348	206	352	352	-	0.0%
LTD INSURANCE	434	85	275	275	-	0.0%
LIFE INSURANCE	38	22	38	38	-	0.0%
SUPERVISORY	-	-	-	-	-	#DIV/0!
SHIFT DIFFERENTIAL	28	10	-	-	-	#DIV/0!
LONGEVITY COMPENSATION	-	-	-	-	-	#DIV/0!
FIELD TRAINING PAY	-	-	-	-	-	#DIV/0!
DEPUTY ACTING SERGEANTS	-	-	-	-	-	#DIV/0!
INSTRUCTOR PAY	-	-	-	-	-	#DIV/0!
SUPERVISORY - ORGANIZED	-	-	-	-	-	#DIV/0!
APPOINTED DEPUTIES	-	-	-	-	-	#DIV/0!
SHERIFF HOLIDAY OT	-	-	-	-	-	#DIV/0!
Grand Total	118,516	71,984	131,148	142,448	11,300	8.6%

Budget Comparison Report

					Comparison 1		Comparison 1	%
					Budget		to Parent	
					2025-2026	2026-2027	Increase /	
Account Number	2023-2024	2024-2025	2025-2026	Parent Budget	Budget Director	Budget Director	Budget	
Function: 1061 - LAW ENFORCEMENT/SHERIFF -CRIME PREVENTION	Total Activity	Total Activity	YTD Activity Through Jun				to Parent Budget	
Expense							Increase / (Decrease)	
0001-05-1061-000-10007	ORGANIZED EMPLOYEES	80,072.88	82,687.00	48,000.80	86,823.49	88,550.70	1,727.21	1.99%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	88,550.70				
0001-05-1061-000-10400	OVERTIME	1,321.65	1,738.30	627.92	3,000.00	3,100.00	100.00	3.33%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	3,100.00				
0001-05-1061-000-10402	SHERIFF HOLIDAY OT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-05-1061-000-10421	SHIFT DIFFERENTIAL	21.37	27.80	9.88	0.00	0.00	0.00	0.00%
0001-05-1061-000-10425	STANDBY PAY	0.00	558.27	574.23	2,738.00	2,738.00	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	2,738.00				
0001-05-1061-000-11000	FICA - CNTY CONTRIBUTION	6,052.56	6,329.09	3,661.56	6,896.08	6,931.43	35.35	0.51%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	6,931.43				
0001-05-1061-000-11100	IPERS - CNTY CONTRIBUTION	6,928.54	7,300.28	5,888.32	11,190.68	11,406.88	216.20	1.93%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	11,406.88				
0001-05-1061-000-11300	EMPLOYEE HOSPITALIZATION	18,365.09	18,631.29	12,483.21	19,408.80	28,630.08	9,221.28	47.51%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	28,630.08				
0001-05-1061-000-11400	ALLOWANCES - TAXABLE	425.00	425.00	425.00	425.00	425.00	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	425.00				
0001-05-1061-000-11701	LIFE INSURANCE	38.40	37.88	22.40	38.40	38.40	0.00	0.00%

Account Number
Budget Detail
Budget Code
Budget Director

0001-05-1061-000-11702

Budget Detail
Budget Code
Budget Director

0001-05-1061-000-11703

Budget Detail
Budget Code
Budget Director

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SHERIFF

CIVIL

FUND 0001

-1540-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1540 - Service of Civil Papers
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
ORGANIZED EMPLOYEES	421,951	243,554	436,695	456,333	19,638	4.5%
EMPLOYEE HOSPITALIZATION	118,637	76,809	122,410	132,734	10,324	8.4%
SUPERVISORY	84,751	48,279	86,997	88,737	1,740	2.0%
IPERS - CNTY CONTRIBUTION	47,005	32,119	58,205	60,407	2,202	3.8%
FICA - CNTY CONTRIBUTION	38,278	21,980	39,431	41,334	1,903	4.8%
OVERTIME	11,934	6,237	12,000	12,500	500	4.2%
STANDBY PAY	2,738	1,500	2,738	2,738	-	0.0%
DENTAL INSURANCE	2,458	1,434	2,467	2,467	-	0.0%
LTD INSURANCE	2,661	750	1,922	1,928	6	0.3%
ALLOWANCES - TAXABLE	1,275	1,275	1,275	1,275	(0)	0.0%
FIELD TRAINING PAY	246	67	500	500	-	0.0%
LIFE INSURANCE	268	156	269	269	-	0.0%
SHIFT DIFFERENTIAL	23	9	200	200	(0)	0.0%
DEPUTY ACTING SERGEANTS	-	-	-	-	-	#DIV/0!
INSTRUCTOR PAY	56	3	-	-	-	#DIV/0!
SHERIFF HOLIDAY OT	-	-	-	-	-	#DIV/0!
PROFESSIONAL SERVICES	-	-	-	-	-	#DIV/0!
Grand Total	732,280	434,173	765,110	801,422	36,313	4.7%

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								
Function: 1540 - LAW ENFORCEMENT/SHERIFF - CIVIL DIVISION								
Expense								
0001-05-1540-000-10004	SUPERVISORY	76,105.65	84,750.71	48,278.67	86,996.97	88,736.98	1,740.01	2.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	88,736.98			
0001-05-1540-000-10007	ORGANIZED EMPLOYEES	419,204.72	421,951.21	243,554.48	436,695.05	456,333.36	19,638.31	4.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	456,333.36			
0001-05-1540-000-10400	OVERTIME	12,016.81	11,933.76	6,237.45	12,000.00	12,500.00	500.00	4.17%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	12,500.00			
0001-05-1540-000-10421	SHIFT DIFFERENTIAL	186.16	22.73	8.75	200.01	200.00	-0.01	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	200.00			
0001-05-1540-000-10425	STANDBY PAY	2,737.48	2,737.56	1,499.94	2,738.00	2,738.00	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	2,738.00			
0001-05-1540-000-10426	FIELD TRAINING PAY	122.56	245.75	66.60	500.00	500.00	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	500.00			
0001-05-1540-000-10427	INSTRUCTOR PAY	0.00	55.50	2.97	0.00	0.00	0.00	0.00%
0001-05-1540-000-11000	FICA - CNTY CONTRIBUTION	37,532.33	38,278.16	21,980.18	39,431.33	41,334.00	1,902.67	4.83%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	41,334.00			
0001-05-1540-000-11100	IPERS - CNTY CONTRIBUTION	45,361.62	47,005.48	32,119.49	58,205.45	60,407.24	2,201.79	3.78%

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				
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	60,407.24			
0001-05-1540-000-11300	EMPLOYEE HOSPITALIZATION	115,223.38	118,637.41	76,808.64	122,410.08	132,733.92	10,323.84	8.43%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	132,733.92			
0001-05-1540-000-11400	ALLOWANCES - TAXABLE	1,275.00	1,275.00	1,275.00	1,275.01	1,275.00	-0.01	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	1,275.00			
0001-05-1540-000-11701	LIFE INSURANCE	265.60	267.87	156.30	268.80	268.80	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	268.80			
0001-05-1540-000-11702	DENTAL INSURANCE	2,437.71	2,458.49	1,434.48	2,467.08	2,467.08	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	2,467.08			
0001-05-1540-000-11703	LTD INSURANCE	2,576.17	2,660.75	750.43	1,921.77	1,927.80	6.03	0.31%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	1,927.80			
Total Expense:		715,045.19	732,280.38	434,173.38	765,109.55	801,422.18	36,312.63	4.75%
Total Function: 1540 - LAW ENFORCEMENT/SHERIFF - CIVIL DI		715,045.19	732,280.38	434,173.38	765,109.55	801,422.18	36,312.63	4.75%
Total Fund: 0001 - GENERAL BASIC:		-14,152,884.63	-14,335,066.11	-7,693,679.33	-12,557,875.38	-13,574,974.32	-1,017,098.94	8.10%

SHERIFF
COURTHOUSE
SECURITY
FUND 0002

-1430-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1430 - Courthouse Security
Fund	0002

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
APPOINTED DEPUTIES	143,179	79,073	142,488	145,338	2,850	2.0%
ORGANIZED EMPLOYEES	81,970	48,001	86,823	88,551	1,727	2.0%
WAGE PLAN EMP. PART TIME	77,004	44,264	52,179	66,929	14,750	28.3%
EMPLOYEE HOSPITALIZATION	37,300	22,188	38,237	38,135	(102)	-0.3%
IPERS - CNTY CONTRIBUTION	27,126	19,361	33,248	35,219	1,971	5.9%
FICA - CNTY CONTRIBUTION	23,135	12,966	21,491	23,010	1,519	7.1%
MAINTENANCE CONTRACTS	-	6,550	4,257	4,257	-	0.0%
OVERTIME	4,139	1,215	2,400	2,400	-	0.0%
LONGEVITY COMPENSATION	2,400	-	2,500	2,400	(100)	-4.0%
WEARING/SAFETY APPAREL	625	1,311	2,000	2,000	-	0.0%
SHIFT DIFFERENTIAL	120	13	600	1,450	850	141.7%
DENTAL INSURANCE	700	411	705	705	-	0.0%
LTD INSURANCE	1,075	133	551	551	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	316	-	400	400	-	0.0%
LIFE INSURANCE	76	45	77	77	-	0.0%
Supplemental Pay	-	-	-	-	-	#DIV/0!
ORGANIZED EMPLOYEES P/T	-	-	-	-	-	#DIV/0!
TELEPHONE EXPENSE	0	-	-	-	-	#DIV/0!
IMPROVEMENT REQUESTS	-	-	-	-	-	#DIV/0!
STANDBY PAY	263	-	-	-	-	#DIV/0!
ALLOWANCES - TAXABLE	850	850	850	-	(850)	-100.0%
SUPERVISORY - ORGANIZED	-	-	-	-	-	#DIV/0!
Grand Total	400,278	236,382	388,806	411,421	22,615	5.8%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					2025-2026	2026-2027		
					Budget Director	Budget Director		

Budget Comparison Report

					Comparison 1		Comparison 1	
					Budget		to Parent	
					Budget		Budget	
					2025-2026		2026-2027	
					Budget Director		Budget Director	
					Increase /		(Decrease)	
					%			
Account Number								
Budget Detail								
Budget Code		Description			Units	Price	Amount	
Budget Director		Imported from PB Budget Code: 2% Project			0.00	0.00	35,218.79	
0002-05-1430-000-11300		EMPLOYEE HOSPITALIZATION	36,504.62	37,300.08	22,187.95	38,236.56	38,135.04	-101.52 -0.27%
Budget Detail								
Budget Code		Description			Units	Price	Amount	
Budget Director		Imported from PB Budget Code: 2% Project			0.00	0.00	38,135.04	
0002-05-1430-000-11400		ALLOWANCES - TAXABLE	850.00	850.00	850.00	850.00	0.00	-850.00 -100.00%
0002-05-1430-000-11701		LIFE INSURANCE	75.94	76.25	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	
0002-05-1430-000-11702		DENTAL INSURANCE	696.94	699.87	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	
0002-05-1430-000-11703		LTD INSURANCE	1,087.19	1,074.52	133.19	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	
0002-05-1430-000-26000		STATIONARY/FORMS/GENERA	304.36	316.21	0.00	400.00	400.00	0.00 0.00%
0002-05-1430-000-29400		WEARING/SAFETY APPAREL	265.55	624.70	1,311.15	2,000.00	2,000.00	0.00 0.00%
0002-05-1430-000-41400		TELEPHONE EXPENSE	0.00	0.15	0.00	0.00	0.00	0.00 0.00%
0002-05-1430-000-44900		MAINTENANCE CONTRACTS	0.00	0.00	6,550.00	4,257.00	4,257.00	0.00 0.00%
Total Expense:			379,018.72	400,277.93	236,381.50	388,805.91	411,421.21	22,615.30 5.82%
Total Function: 1430 - PUBLIC SAFETY & LEGAL SER/COURTH			379,018.72	400,277.93	236,381.50	388,805.91	411,421.21	22,615.30 5.82%

SHERIFF
LEC SECURITY
FUND 0002
-1431-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1431 - LEC Security
Fund	0002

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
ORGANIZED EMPLOYEES	146,573	162,223	288,202	294,209	6,008	2.1%
EMPLOYEE HOSPITALIZATION	39,165	45,560	76,271	83,394	7,123	9.3%
IPERS - CNTY CONTRIBUTION	14,654	15,961	28,694	29,411	718	2.5%
FICA - CNTY CONTRIBUTION	11,592	12,810	22,765	23,563	798	3.5%
OVERTIME	10,861	9,644	20,000	21,000	1,000	5.0%
HOLIDAY OVERTIME	-	1,899	-	5,000	5,000	#DIV/0!
ALLOWANCES - TAXABLE	-	1,700	1,700	1,700	-	0.0%
DENTAL INSURANCE	705	822	1,410	1,410	-	0.0%
LTD INSURANCE	803	431	1,102	1,102	-	0.0%
LIFE INSURANCE	77	90	154	154	-	0.0%
SHIFT DIFFERENTIAL	60	12	-	-	-	#DIV/0!
WEARING/SAFETY APPAREL	-	-	-	-	-	#DIV/0!
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	-	-	-	-	-	#DIV/0!
Grand Total	224,489	251,151	440,296	460,943	20,647	4.7%

Budget Comparison Report

					Comparison 1	Comparison 1	%	
					Budget	to Parent		
					2025-2026	Increase /		
Account Number	2023-2024	2024-2025	2025-2026	Parent Budget	2026-2027	Budget		
Function: 1431 - PUBLIC SAFETY & LEGAL SVS/LEC SECURITY	Total Activity	Total Activity	YTD Activity	Budget Director	Budget Director	(Decrease)		
Expense			Through Jun					
0002-05-1431-000-10007	ORGANIZED EMPLOYEES	0.00	146,573.41	162,223.11	288,201.76	294,209.44	6,007.68	2.08%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	294,209.44				
0002-05-1431-000-10400	OVERTIME	0.00	10,860.75	9,644.14	20,000.00	21,000.00	1,000.00	5.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	21,000.00				
0002-05-1431-000-10402	HOLIDAY OVERTIME	0.00	0.00	1,898.58	0.00	5,000.00	5,000.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	5,000.00				
0002-05-1431-000-10421	SHIFT DIFFERENTIAL	0.00	59.54	11.91	0.00	0.00	0.00	0.00%
0002-05-1431-000-11000	FICA - CNTY CONTRIBUTION	0.00	11,592.15	12,809.97	22,764.97	23,562.95	797.98	3.51%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	23,562.95				
0002-05-1431-000-11100	IPERS - CNTY CONTRIBUTION	0.00	14,653.92	15,961.45	28,693.60	29,411.22	717.62	2.50%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	29,411.22				
0002-05-1431-000-11300	EMPLOYEE HOSPITALIZATION	0.00	39,164.68	45,559.50	76,271.04	83,394.48	7,123.44	9.34%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	83,394.48				
0002-05-1431-000-11400	ALLOWANCES - TAXABLE	0.00	0.00	1,700.00	1,700.00	1,700.00	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	1,700.00				
0002-05-1431-000-11701	LIFE INSURANCE	0.00	76.80	89.60	153.60	153.60	0.00	0.00%

Budget Comparison Report

					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	Parent Budget				
Budget Detail	Total Activity	Total Activity	YTD Activity	2025-2026				
Budget Code			Through Jun	Budget Director				
Budget Director								
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	153.60				
0002-05-1431-000-11702	DENTAL INSURANCE	0.00	704.88	822.36	1,409.76	1,409.76	0.00	0.00%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	1,409.76				
0002-05-1431-000-11703	LTD INSURANCE	0.00	803.21	430.55	1,101.60	1,101.60	0.00	0.00%
	Description	Units	Price	Amount				
	Imported from PB Budget Code: 2% Project	0.00	0.00	1,101.60				
Total Expense:					0.00	224,489.34	251,151.17	440,296.33
								460,943.05
							20,646.72	4.69%
Total Function: 1431 - PUBLIC SAFETY & LEGAL SVS/LEC SECU					0.00	224,489.34	251,151.17	440,296.33
								460,943.05
							20,646.72	4.69%

SHERIFF
TRANSPORT
FUND 0002

-1520-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1520 - Transport
Fund	0002

Name	YOY Budget					
	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	Inc/(Dec)	% of Budget FY26
ORGANIZED EMPLOYEES	388,581	195,750	425,942	427,755	1,813	0.4%
EMPLOYEE HOSPITALIZATION	119,531	63,227	129,144	164,030	34,887	27.0%
MACHINERY & EQUIPMENT: MOTOR VEHICLE	104,000	50,000	50,000	100,000	50,000	100.0%
SUPERVISORY	117,132	52,708	102,398	97,736	(4,662)	-4.6%
SUPERVISORY - ORGANIZED	70,832	44,097	79,748	81,333	1,585	2.0%
OVERTIME	55,543	31,322	67,000	80,000	13,000	19.4%
IPERS - CNTY CONTRIBUTION	57,880	29,793	63,194	63,410	216	0.3%
FICA - CNTY CONTRIBUTION	47,602	24,323	50,568	51,162	594	1.2%
GAS & OIL	17,951	18,747	35,000	40,000	5,000	14.3%
REPAIR & MAINTENANCE: VEHICLE	28,763	12,186	30,000	30,000	-	0.0%
WEARING/SAFETY APPAREL	5,872	3,111	8,000	9,000	1,000	12.5%
SHERIFF TRANSPORTATION	1,523	5,939	5,000	5,000	-	0.0%
ALLOWANCES - TAXABLE	3,400	3,400	3,400	3,400	-	0.0%
DENTAL INSURANCE	2,714	1,469	2,820	2,467	(352)	-12.5%
LTD INSURANCE	3,160	697	2,203	2,203	-	0.0%
JAIL ACTING SERGEANTS	1,005	703	1,040	1,040	-	0.0%
SHERIFF HOLIDAY OT	-	-	1,000	1,000	-	0.0%
MEAL EXPENSES	1,727	712	1,000	1,000	-	0.0%
TRAVEL EXPENSES	-	-	500	500	-	0.0%
INSTRUCTOR PAY	15	88	500	500	-	0.0%
FIELD TRAINING PAY	-	-	500	500	-	0.0%
SHIFT DIFFERENTIAL	173	88	500	500	-	0.0%
LIFE INSURANCE	296	163	307	307	-	0.0%
SCHOOL OF INSTRUCTION	479	-	-	-	-	#DIV/0!
DEPUTY ACTING SERGEANTS	-	-	-	-	-	#DIV/0!
REPAIR & MAINTENANCE: RADIO & RELATED EQUIPMENT	-	-	-	-	-	#DIV/0!
STANDBY PAY	-	-	-	-	-	#DIV/0!
Grand Total	1,028,178	538,521	1,059,763	1,162,844	103,081	9.7%

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: 1520 - PUBLIC SAFETY & LEGAL SER/SHERIFF - TRANSPORT								
Revenue								
0002-2-05-1520-28914	Federal Transport Reimburse	0.00	24,626.91	45,093.95	10,000.00	75,000.00	65,000.00	650.00%
0002-4-05-1520-84701	IPERS 6 Mo Reimbursement	0.00	0.00	1,329.52	0.00	0.00	0.00	0.00%
	Total Revenue:	0.00	24,626.91	46,423.47	10,000.00	75,000.00	65,000.00	650.00%
Expense								
0002-05-1520-000-10004	SUPERVISORY	93,711.65	117,131.80	52,708.17	102,397.88	97,736.01	-4,661.87	-4.55%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	97,736.01			
0002-05-1520-000-10007	ORGANIZED EMPLOYEES	391,306.11	388,580.97	195,749.59	425,941.70	427,755.16	1,813.46	0.43%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	427,755.16			
0002-05-1520-000-10008	SUPERVISORY - ORGANIZED	74,284.97	70,831.67	44,097.01	79,747.78	81,333.14	1,585.36	1.99%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	81,333.14			
0002-05-1520-000-10400	OVERTIME	52,998.42	55,543.28	31,321.68	67,000.00	80,000.00	13,000.00	19.40%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	80,000.00			
0002-05-1520-000-10402	SHERIFF HOLIDAY OT	0.00	0.00	0.00	1,000.00	1,000.00	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	1,000.00			
0002-05-1520-000-10421	SHIFT DIFFERENTIAL	233.60	173.36	87.82	500.00	500.00	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	500.00			
0002-05-1520-000-10422	JAIL ACTING SERGEANTS	1,034.25	1,004.52	702.78	1,040.00	1,040.00	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	1,040.00			

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)	
Account Number					Through Jun			
0002-05-1520-000-10425		STANDBY PAY	0.00	0.00	0.00	0.00	0.00	0.00%
0002-05-1520-000-10426		FIELD TRAINING PAY	49.38	0.00	0.00	500.00	500.00	0.00%
Budget Detail								
Budget Code		Description	Units	Price	Amount			
Budget Director		Imported from PB Budget Code: 2% Project	0.00	0.00	500.00			
0002-05-1520-000-10427		INSTRUCTOR PAY	291.47	14.96	87.67	500.00	500.00	0.00%
Budget Detail								
Budget Code		Description	Units	Price	Amount			
Budget Director		Imported from PB Budget Code: 2% Project	0.00	0.00	500.00			
0002-05-1520-000-11000		FICA - CNTY CONTRIBUTION	46,347.54	47,601.75	24,322.74	50,567.74	51,161.54	593.80 1.17%
Budget Detail								
Budget Code		Description	Units	Price	Amount			
Budget Director		Imported from PB Budget Code: 2% Project	0.00	0.00	51,161.54			
0002-05-1520-000-11100		IPERS - CNTY CONTRIBUTION	57,789.65	57,879.89	29,793.47	63,194.12	63,409.95	215.83 0.34%
Budget Detail								
Budget Code		Description	Units	Price	Amount			
Budget Director		Imported from PB Budget Code: 2% Project	0.00	0.00	63,409.95			
0002-05-1520-000-11300		EMPLOYEE HOSPITALIZATION	121,666.09	119,531.19	63,226.67	129,143.76	164,030.40	34,886.64 27.01%
Budget Detail								
Budget Code		Description	Units	Price	Amount			
Budget Director		Imported from PB Budget Code: 2% Project	0.00	0.00	164,030.40			
0002-05-1520-000-11400		ALLOWANCES - TAXABLE	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	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	3,400.00			
0002-05-1520-000-11701		LIFE INSURANCE	300.80	295.76	163.20	307.20	307.20	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	307.20			
0002-05-1520-000-11702		DENTAL INSURANCE	2,760.78	2,714.49	1,468.50	2,819.52	2,467.08	-352.44 -12.50%
Budget Detail								
Budget Code		Description	Units	Price	Amount			
Budget Director		Imported from PB Budget Code: 2% Project	0.00	0.00	2,467.08			
0002-05-1520-000-11703		LTD INSURANCE	3,113.26	3,160.14	697.07	2,203.20	2,203.20	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			Through Jun				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00					
			Units	Price	Amount			
0002-05-1520-000-25000	GAS & OIL	29,987.55	17,950.97	18,747.06	35,000.00	40,000.00	5,000.00	14.29%
0002-05-1520-000-29400	WEARING/SAFETY APPAREL	1,402.60	5,871.80	3,110.90	8,000.00	9,000.00	1,000.00	12.50%
0002-05-1520-000-35300	SHERIFF TRANSPORTATION	1,059.65	1,523.40	5,938.55	5,000.00	5,000.00	0.00	0.00%
0002-05-1520-000-41301	TRAVEL EXPENSES	0.00	0.00	123.20	500.00	500.00	0.00	0.00%
0002-05-1520-000-41302	MEAL EXPENSES	1,420.19	1,726.54	834.88	1,000.00	1,000.00	0.00	0.00%
0002-05-1520-000-42200	SCHOOL OF INSTRUCTION	625.00	479.00	0.00	0.00	0.00	0.00	0.00%
0002-05-1520-000-44000	REPAIR & MAINTENANCE: VEH	19,552.19	28,762.61	12,594.25	30,000.00	30,000.00	0.00	0.00%
0002-05-1520-000-44600	REPAIR & MAINTENANCE: RAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0002-05-1520-000-63500	MACHINERY & EQUIPMENT: M	139,139.36	104,000.00	50,000.00	50,000.00	100,000.00	50,000.00	100.00%
Total Expense:		1,042,474.51	1,028,178.10	539,175.21	1,059,762.90	1,162,843.68	103,080.78	9.73%
Total Function: 1520 - PUBLIC SAFETY & LEGAL SER/SHERIFF -		-1,042,474.51	-1,003,551.19	-492,751.74	-1,049,762.90	-1,087,843.68	-38,080.78	3.63%
Total Fund: 0002 - GENERAL SUPPLEMENTAL:		-1,421,493.23	-1,628,318.46	-980,284.41	-1,878,865.14	-1,960,207.94	-81,342.80	4.33%

SHERIFF
UNIFORM PATROL
RURAL BASIC
FUND 0011
-1000-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1000 - Uniformed Patrol Services
Fund	0011

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
ORGANIZED EMPLOYEES	506,345	283,727	509,734	598,953	89,220	17.5%
EMPLOYEE HOSPITALIZATION	157,006	87,247	162,295	204,097	41,803	25.8%
SUPERVISORY - ORGANIZED	247,666	98,475	283,337	192,705	(90,633)	-32.0%
IPERS - CNTY CONTRIBUTION	75,219	55,173	107,630	108,266	636	0.6%
FICA - CNTY CONTRIBUTION	65,219	34,216	66,234	66,273	39	0.1%
OVERTIME	87,654	51,655	60,000	62,000	2,000	3.3%
SHERIFF HOLIDAY OT	13,226	11,415	15,158	16,000	842	5.6%
STANDBY PAY	4,091	5,627	8,214	8,214	-	0.0%
SHIFT DIFFERENTIAL	5,459	2,255	6,000	6,000	-	0.0%
DEPUTY ACTING SERGEANTS	3,522	4,405	4,000	6,000	2,000	50.0%
ALLOWANCES - TAXABLE	4,250	2,975	4,250	4,250	-	0.0%
FIELD TRAINING PAY	7,490	2,503	3,000	4,000	1,000	33.3%
DENTAL INSURANCE	3,127	1,576	3,172	3,172	-	0.0%
LTD INSURANCE	3,888	524	2,479	2,479	-	0.0%
INSTRUCTOR PAY	1,823	1,059	800	2,000	1,200	150.0%
LIFE INSURANCE	341	172	346	346	-	0.0%
MEAL EXPENSES	-	-	-	-	-	#DIV/0!
IMPROVEMENT REQUESTS	-	-	-	-	-	#DIV/0!
APPOINTED DEPUTIES	-	-	-	-	-	#DIV/0!
LONGEVITY COMPENSATION	-	-	-	-	-	#DIV/0!
Grand Total	1,186,326	643,005	1,236,648	1,284,754	48,107	3.9%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Increase /	
Account Number		2023-2024	2024-2025	2025-2026	Budget Director	Budget Director	(Decrease)	
Fund: 0011 - RURAL BASIC		Total Activity	Total Activity	YTD Activity				
Function: 1000 - LAW ENFORCEMENT/UNIFORM PATROL				Through Jun				
Expense								
0011-05-1000-000-10007	ORGANIZED EMPLOYEES	530,001.04	506,344.95	283,727.43	509,733.63	598,953.18	89,219.55	17.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	598,953.18			
0011-05-1000-000-10008	SUPERVISORY - ORGANIZED	261,722.43	247,666.09	98,474.99	283,337.22	192,704.68	-90,632.54	-31.99%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	192,704.68			
0011-05-1000-000-10400	OVERTIME	60,804.04	87,653.84	51,655.13	60,000.00	62,000.00	2,000.00	3.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	62,000.00			
0011-05-1000-000-10402	SHERIFF HOLIDAY OT	17,193.20	13,225.57	11,415.49	15,158.00	16,000.00	842.00	5.55%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	16,000.00			
0011-05-1000-000-10421	SHIFT DIFFERENTIAL	5,829.73	5,459.28	2,255.20	6,000.00	6,000.00	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	6,000.00			
0011-05-1000-000-10423	DEPUTY ACTING SERGEANTS	5,956.14	3,521.80	4,404.84	4,000.01	6,000.00	1,999.99	50.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	6,000.00			
0011-05-1000-000-10425	STANDBY PAY	7,220.28	4,091.43	5,626.82	8,214.00	8,214.00	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	8,214.00			
0011-05-1000-000-10426	FIELD TRAINING PAY	3,436.38	7,490.35	2,503.21	3,000.00	4,000.00	1,000.00	33.33%

Budget Comparison Report

					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	Parent Budget			
Budget Detail	Total Activity	Total Activity	YTD Activity	2025-2026	2026-2027		
Budget Code			Through Jun	Budget Director	Budget Director		
Budget Director							
Budget Detail	Description	Units	Price	Amount			
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	4,000.00			
Budget Director							
0011-05-1000-000-10427	INSTRUCTOR PAY	1,422.82	1,822.80	1,058.72	800.00	2,000.00	1,200.00 150.00%
Budget Detail	Description	Units	Price	Amount			
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	2,000.00			
Budget Director							
0011-05-1000-000-11000	FICA - CNTY CONTRIBUTION	66,427.02	65,218.97	34,216.40	66,233.69	66,272.87	39.18 0.06%
Budget Detail	Description	Units	Price	Amount			
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	66,272.87			
Budget Director							
0011-05-1000-000-11100	IPERS - CNTY CONTRIBUTION	76,043.93	75,219.13	55,173.19	107,630.36	108,266.11	635.75 0.59%
Budget Detail	Description	Units	Price	Amount			
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	108,266.11			
Budget Director							
0011-05-1000-000-11300	EMPLOYEE HOSPITALIZATION	164,832.41	157,005.61	87,246.65	162,294.72	204,097.44	41,802.72 25.76%
Budget Detail	Description	Units	Price	Amount			
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	204,097.44			
Budget Director							
0011-05-1000-000-11400	ALLOWANCES - TAXABLE	4,250.00	4,250.00	2,975.00	4,250.00	4,250.00	0.00 0.00%
Budget Detail	Description	Units	Price	Amount			
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	4,250.00			
Budget Director							
0011-05-1000-000-11701	LIFE INSURANCE	372.05	340.74	171.73	345.60	345.60	0.00 0.00%
Budget Detail	Description	Units	Price	Amount			
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	345.60			
Budget Director							
0011-05-1000-000-11702	DENTAL INSURANCE	3,414.89	3,127.21	1,576.18	3,171.96	3,171.96	0.00 0.00%
Budget Detail	Description	Units	Price	Amount			
Budget Code	Imported from PB Budget Code: 2% Project	0.00	0.00	3,171.96			
Budget Director							
0011-05-1000-000-11703	LTD INSURANCE	4,372.11	3,887.75	524.03	2,478.60	2,478.60	0.00 0.00%

Account Number		Through Jun						
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	2,478.60				
Total Expense:		1,213,298.47	1,186,325.52	643,005.01	1,236,647.79	1,284,754.44	48,106.65	3.89%
Total Function: 1000 - LAW ENFORCMET/UNIFORM PATROL:		1,213,298.47	1,186,325.52	643,005.01	1,236,647.79	1,284,754.44	48,106.65	3.89%

SHERIFF
HIGHWAY SAFETY
GRANT
RURAL

Fund 0011

-1105-

Office/Dept Name	Sheriff
Type	Expense
Function Group	1005 - Highway Safety Grant
Fund	0011

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
OVERTIME	3,619	5,943	5,000	5,000	-	0.0%
IPERS - CNTY CONTRIBUTION	308	711	605	604	(0)	0.0%
FICA - CNTY CONTRIBUTION	270	440	383	383	-	0.0%
LTD INSURANCE	18	1	-	-	-	#DIV/0!
EMPLOYEE HOSPITALIZATION	499	747	-	-	-	#DIV/0!
DENTAL INSURANCE	12	7	-	-	-	#DIV/0!
LIFE INSURANCE	1	1	-	-	-	#DIV/0!
Grand Total	4,728	7,850	5,987	5,987	(0)	0.0%

Budget Comparison Report

				Parent Budget	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			
Function: 1005 - GTSB Highway 20 Corridor Project							
Revenue							
0011-2-05-1005-23023	HIGHWAY SAFETY GRANT	1,562.25	1,815.39	3,508.01	5,000.00	5,000.00	0.00 0.00%
	Total Revenue:	1,562.25	1,815.39	3,508.01	5,000.00	5,000.00	0.00 0.00%
Expense							
0011-05-1005-000-10400	OVERTIME	3,353.07	3,619.49	5,943.01	5,000.00	5,000.00	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	5,000.00		
0011-05-1005-000-11000	FICA - CNTY CONTRIBUTION	252.68	269.68	440.00	382.50	382.50	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	382.50		
0011-05-1005-000-11100	IPERS - CNTY CONTRIBUTION	285.36	308.00	711.07	604.50	604.25	-0.25 -0.04%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	604.25		
0011-05-1005-000-11300	EMPLOYEE HOSPITALIZATION	455.06	499.18	746.93	0.00	0.00	0.00 0.00%
0011-05-1005-000-11701	LIFE INSURANCE	1.12	1.33	0.78	0.00	0.00	0.00 0.00%
0011-05-1005-000-11702	DENTAL INSURANCE	10.25	12.28	7.19	0.00	0.00	0.00 0.00%
0011-05-1005-000-11703	LTD INSURANCE	17.10	18.46	1.49	0.00	0.00	0.00 0.00%
	Total Expense:	4,374.64	4,728.42	7,850.47	5,987.00	5,986.75	-0.25 0.00%
Total Function: 1005 - GTSB Highway 20 Corridor Project:		-2,812.39	-2,913.03	-4,342.46	-987.00	-986.75	0.25 -0.03%
Total Fund: 0011 - RURAL BASIC:		-1,216,110.86	-1,189,238.55	-647,347.47	-1,237,634.79	-1,285,741.19	-48,106.40 3.89%
Report Total:		-16,790,488.72	-17,152,623.12	-9,321,311.21	-15,674,375.31	-16,820,923.45	-1,146,548.14 7.31%

COUNTY TREASURER OFFICE SUMMARY

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

Office/Dept		TREAS	
Row Labels	Authorized Positions	Current FTE	
MV	12.0	12.0	
Treasurer MV - Senior Clerk	5.0	5.0	
Treasurer MV Clerk II- Grade 3	4.0	4.0	
Treasurer MV Clerk III/SecretaryIII/Bkper III	2.0	2.0	
Deputy-Treasurer Motor Vehicle	1.0	1.0	
Treasurer MV - Cashier	0.0	0.0	
TAX	8.0	6.0	
Treasurer Tax- Clerk III/Secretary III/ Bookkeeper	2.0	2.0	
Treasurer Tax Clerk II - Grade 3	2.0	1.0	
Treasurer Chief Deputy	1.0	1.0	
Deputy-Treasurer Bookkeeper	1.0	0.0	
County Treasurer	1.0	1.0	
Deputy-Treasurer Tax	1.0	1.0	
Grand Total	20.0	18.0	

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

Office/Dept	TREAS
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Row Labels	Authorized Positions	Current FTE
AFSCME Courthouse	15.0	14.0
Treasurer MV - Senior Clerk	5.0	5.0
Treasurer MV Clerk II- Grade 3	4.0	4.0
Treasurer Tax Clerk II - Grade 3	2.0	1.0
Treasurer Tax- Clerk III/Secretary III/ Bookkeeper	2.0	2.0
Treasurer MV Clerk III/SecretaryIII/Bkper III	2.0	2.0
Treasurer MV - Cashier	0.0	0.0
Grand Total	15.0	14.0

Office/Dept	Treasurer
Type	Revenue
Fund	0001

Rev Func Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	Y Budget Increa	% of Budget FY26
1000 - Net Current Property Taxes	(19,233,289)	(10,958,754)	(21,615,700)	(22,412,155)	(796,455)	3.7%
1010 - Delinq. Property Tax Revenue	(10,059)	(16,744)	(12,000)	(12,240)	(240)	2.0%
1100 - Penalties, Int & Cost on Taxes	(445,001)	(124,123)	(260,000)	(267,500)	(7,500)	2.9%
1200 - Other County Taxes	(32,387)	(26,324)	(22,000)	(22,000)	-	0.0%
1600 - Utility Tax Replacement Excise Taxes	(1,390,452)	(685,068)	-	-	-	#DIV/0!
2100 - State Replacement Against Levied Taxes	(541,965)	(287,079)	-	-	-	#DIV/0!
2200 - Other State Replacements	(615,843)	(244,540)	(108,453)	-	108,453	-100.0%
4000 - Charge for Service	(1,385,873)	(1,015,402)	(1,528,780)	(1,619,605)	(90,825)	5.9%
6000 - Use of Money & Property	(1,774,122)	(585,521)	(1,038,000)	(500,000)	538,000	-51.8%
8000 - Miscellaneous	(9,200)	(8,754)	(7,500)	(3,000)	4,500	-60.0%
Grand Total	(25,438,191)	(13,952,310)	(24,592,433)	(24,836,500)	(244,067)	1.0%

Office/Dept Name	Treasurer
Type	Expense

Function Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	Y Budget Increa	% of Budget FY26
8100 - Motor Vehicle Reg & Licensing	1,163,640	646,514	1,266,660	1,364,160	97,500	7.7%
9020 - Treasury Management Services	482,982	290,630	599,637	774,767	175,130	29.2%
Grand Total	1,646,621	937,144	1,866,297	2,138,927	272,630	14.6%

COUNTY TREASURER

MOTOR VEHICLE

Fund 0001

-8100-

Office/Dept Name	Treasurer
Type	Expense
Function Group	8100 - Motor Vehicle Reg & Licensing

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)	% of Budget FY26
ORGANIZED EMPLOYEES	535,894	291,446	585,127	626,474	41,346	7.1%
EMPLOYEE HOSPITALIZATION	173,812	101,364	164,822	256,187	91,365	55.4%
APPOINTED DEPUTIES	186,323	104,230	187,820	170,677	(17,143)	-9.1%
POSTAGE & MAILING	93,322	57,793	107,800	111,000	3,200	3.0%
IPERS - CNTY CONTRIBUTION	67,525	37,246	73,117	75,629	2,511	3.4%
FICA - CNTY CONTRIBUTION	53,834	29,189	57,493	58,748	1,256	2.2%
TYPING, PRINTING & BINDING	13,554	7,562	15,500	15,500	-	0.0%
CONTRACTUAL SERVICES	6,640	5,792	9,950	9,950	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	5,496	1,852	9,300	9,580	280	3.0%
DENTAL INSURANCE	4,449	2,408	4,582	4,582	-	0.0%
TELEPHONE EXPENSE	4,453	1,961	4,290	4,290	-	0.0%
LTD INSURANCE	3,676	1,623	3,479	3,636	157	4.5%
OVERTIME	2,280	275	-	3,000	3,000	#DIV/0!
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	2,252	-	3,000	3,000	-	0.0%
MAINTENANCE CONTRACTS	2,579	1,088	2,740	2,740	-	0.0%
TRAVEL EXPENSES	1,393	643	1,750	1,750	-	0.0%
ELECTRIC LIGHT & POWER	1,403	646	1,600	1,600	-	0.0%
SCHOOL OF INSTRUCTION	756	90	1,200	1,200	-	0.0%
NATURAL & LP GAS	657	142	1,200	1,200	-	0.0%
LONGEVITY COMPENSATION	1,400	-	1,600	1,000	(600)	-37.5%
EMPLOYEE MILEAGE	840	650	750	750	-	0.0%
LIFE INSURANCE	517	282	538	538	-	0.0%
MAGAZINES & BOOKS	250	-	330	330	-	0.0%
REPAIR & MAINTENANCE: EQUIPMENT	-	-	300	300	-	0.0%
DUES/MEMBERSHIPS	155	160	300	300	-	0.0%
MEAL EXPENSES	181	72	200	200	-	0.0%
DATA PROCESSING SERVICES	-	-	-	-	-	#DIV/0!
ORGANIZED EMPLOYEES P/T	-	-	-	-	-	#DIV/0!
TEMPORARY EMPLOYEES	-	-	-	-	-	#DIV/0!
IMPROVEMENT REQUESTS	-	-	27,872	-	(27,872)	-100.0%
Grand Total	1,163,640	646,514	1,266,660	1,364,160	97,500	7.7%



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			Increase / (Decrease)
Fund: 0001 - GENERAL BASIC							
Function: 8100 - STATE ADMINISTRATIVE SERV/TREASURER - MOTOR VEHICLE							
Expense							
0001-03-8100-000-10001	APPOINTED DEPUTIES	168,172.43	186,322.88	104,229.90	187,819.90	170,677.08	-17,142.82 -9.13%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	170,677.08		
0001-03-8100-000-10007	ORGANIZED EMPLOYEES	485,718.10	535,893.52	291,446.29	585,127.18	626,473.64	41,346.46 7.07%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	626,473.64		
0001-03-8100-000-10200	LONGEVITY COMPENSATION	3,000.00	1,400.00	0.00	1,600.00	1,000.00	-600.00 -37.50%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	1,000.00		
0001-03-8100-000-10400	OVERTIME	776.44	2,280.33	275.25	0.00	3,000.00	3,000.00 0.00%
Budget Notes							
Budget Code	Subject	Description					
Budget Director	Overtime	Overtime necessary if keeping 1 position frozen					
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	3,000.00		
0001-03-8100-000-11000	FICA - CNTY CONTRIBUTION	48,729.61	53,834.08	29,188.63	57,492.65	58,748.19	1,255.54 2.18%
Budget Detail							
Budget Code	Description		Units	Price	Amount		
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	58,748.19		
0001-03-8100-000-11100	IPERS - CNTY CONTRIBUTION	62,282.45	67,524.50	37,245.88	73,117.26	75,628.63	2,511.37 3.43%

Budget Comparison Report

					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	Parent Budget				
Budget Detail	Total Activity	Total Activity	YTD Activity	2025-2026				
Budget Code			Through Jun	Budget Director				
Budget Director								
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	75,628.63	
0001-03-8100-000-11300	EMPLOYEE HOSPITALIZATION	156,967.29	173,811.58	101,364.43	164,822.40	256,187.28	91,364.88	55.43%
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	256,187.28	
0001-03-8100-000-11701	LIFE INSURANCE	476.80	516.74	281.60	537.60	537.60	0.00	0.00%
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	537.60	
0001-03-8100-000-11702	DENTAL INSURANCE	4,317.39	4,449.07	2,408.34	4,581.72	4,581.72	0.00	0.00%
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	4,581.72	
0001-03-8100-000-11703	LTD INSURANCE	3,279.76	3,676.40	1,623.14	3,478.94	3,635.63	156.69	4.50%
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	3,635.63	
0001-03-8100-000-11900	IMPROVEMENT REQUESTS	0.00	0.00	0.00	27,872.00	0.00	-27,872.00	-100.00%
0001-03-8100-000-26000	STATIONARY/FORMS/GENERA	5,468.74	5,495.79	1,851.95	9,300.00	9,580.00	280.00	3.01%
0001-03-8100-000-26100	MAGAZINES & BOOKS	250.00	250.00	0.00	330.00	330.00	0.00	0.00%
					Units	Price	Amount	
Peck Books					0.00	0.00	330.00	
0001-03-8100-000-40200	TYPING, PRINTING & BINDING	14,957.33	13,554.21	7,561.97	15,500.00	15,500.00	0.00	0.00%
					Units	Price	Amount	
ATV decals					0.00	0.00	1,100.00	
Mail Services - Registration renewal notices					0.00	0.00	12,150.00	
misc office signage/stamps/license plate en					0.00	0.00	2,250.00	
0001-03-8100-000-41200	POSTAGE & MAILING	98,991.91	93,321.86	57,792.60	107,800.00	111,000.00	3,200.00	2.97%

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						
Budget Notes										
Budget Code		Subject		Description						
Budget Director		Postage		Postage increased by \$0.05 in April 2025						
0001-03-8100-000-41300		EMPLOYEE MILEAGE	754.69	839.89	650.30	750.00	750.00	0.00	0.00%	
Budget Notes										
Budget Code		Subject		Description						
Budget Director		Employee Mileage		Conferences, training & Anthon						
0001-03-8100-000-41301		TRAVEL EXPENSES	1,398.74	1,392.84	643.14	1,750.00	1,750.00	0.00	0.00%	
Budget Detail										
Budget Code		Description		Units	Price	Amount				
Budget Director		Conferences		0.00	0.00	1,750.00				
0001-03-8100-000-41302		MEAL EXPENSES	155.63	181.00	72.02	200.00	200.00	0.00	0.00%	
Budget Detail										
Budget Code		Description		Units	Price	Amount				
Budget Director		Conferences & Training		0.00	0.00	200.00				
0001-03-8100-000-41400		TELEPHONE EXPENSE	4,319.33	4,452.96	1,960.98	4,290.00	4,290.00	0.00	0.00%	
Budget Detail										
Budget Code		Description		Units	Price	Amount				
Budget Director		Anthon		0.00	0.00	3,490.00				
Budget Director		Fibercomm		0.00	0.00	800.00				
0001-03-8100-000-42100		DATA PROCESSING SERVICES	55.84	0.00	0.00	0.00	0.00	0.00	0.00%	
0001-03-8100-000-42200		SCHOOL OF INSTRUCTION	885.00	756.00	90.00	1,200.00	1,200.00	0.00	0.00%	
Budget Detail										
Budget Code		Description		Units	Price	Amount				
Budget Director		Conference and training fees		0.00	0.00	1,200.00				
0001-03-8100-000-43000		NATURAL & LP GAS	530.40	657.20	141.81	1,200.00	1,200.00	0.00	0.00%	
Budget Detail										
Budget Code		Description		Units	Price	Amount				
Budget Director		Anthon Office Heat		0.00	0.00	1,200.00				
0001-03-8100-000-43100		ELECTRIC LIGHT & POWER	1,332.67	1,402.88	645.76	1,600.00	1,600.00	0.00	0.00%	
Budget Detail										
Budget Code		Description		Units	Price	Amount				
Budget Director		Anthon Office Electric		0.00	0.00	1,600.00				
0001-03-8100-000-44400		REPAIR & MAINTENANCE: EQL	273.67	0.00	0.00	300.00	300.00	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	%	
Account Number					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)		
0001-03-8100-000-44900		MAINTENANCE CONTRACTS	2,113.71	2,578.86	1,087.60	2,740.00	2,740.00	0.00	0.00%
Budget Notes									
Budget Code	Subject	Description							
Budget Director	Gordon Flesch	WCICC Printer/Scanner/Copiers - annual contract rate up to max images.							
Budget Director	Loffler	2 large photo copiers - per print costs - includes contract increase of 10% for FY 27							
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Gordon Flesch	0.00	0.00	1,900.00					
Budget Director	Loffler	0.00	0.00	840.00					
0001-03-8100-000-44901		CONTRACTUAL SERVICES	7,284.93	6,639.78	5,792.00	9,950.00	9,950.00	0.00	0.00%
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	Anthon Office - Snow and mow services	0.00	0.00	1,000.00					
Budget Director	Misc Contract Svcs	0.00	0.00	2,450.00					
Budget Director	Virtual Lobby	0.00	0.00	6,500.00					
0001-03-8100-000-48000		DUES/MEMBERSHIPS	245.00	155.00	160.00	300.00	300.00	0.00	0.00%
Budget Detail									
Budget Code	Description	Units	Price	Amount					
Budget Director	ISAC	0.00	0.00	150.00					
Budget Director	Notary	0.00	0.00	150.00					
0001-03-8100-000-63600		MACHINERY & EQUIPMENT: O	10,249.53	2,252.22	0.00	3,000.00	3,000.00	0.00	0.00%
Budget Notes									
Budget Code	Subject	Description							
Budget Director	Copier / Folding Machine	Costs split between 8100 (MV) and 9020 (Tax)							
Total Expense:		1,082,987.39	1,163,639.59	646,513.59	1,266,659.65	1,364,159.77	97,500.12	7.70%	
Total Function: 8100 - STATE ADMINISTRATIVE SERV/TREASU		1,082,987.39	1,163,639.59	646,513.59	1,266,659.65	1,364,159.77	97,500.12	7.70%	

COUNTY TREASURER
TAX DEPARTMENT

Fund 0001

-9020-

Office/Dept Name	Treasurer
Type	Expense
Function Group	9020 - Treasury Management Services

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)	% of Budget FY26
APPOINTED DEPUTIES	98,147	50,536	170,745	191,576	20,831	12.2%
ORGANIZED EMPLOYEES	114,298	76,058	108,324	161,602	53,279	49.2%
EMPLOYEE HOSPITALIZATION	66,422	42,992	84,813	148,984	64,171	75.7%
ELECTED OFFICIALS	111,954	63,170	113,830	116,107	2,277	2.0%
IPERS - CNTY CONTRIBUTION	31,001	18,107	37,411	44,942	7,532	20.1%
FICA - CNTY CONTRIBUTION	24,340	14,153	29,307	34,916	5,609	19.1%
ADMIN: OFFICE- POSTAGE	-	2,595	-	26,900	26,900	#DIV/0!
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	9,939	8,951	16,175	16,175	-	0.0%
CONTRACTUAL SERVICES	3,500	3,448	4,580	4,580	-	0.0%
OFFICIAL PUBL. & LEGALS	3,709	281	4,425	4,425	-	0.0%
LONGEVITY COMPENSATION	2,800	2,900	3,400	3,800	400	11.8%
OVERTIME	1,206	675	-	3,000	3,000	#DIV/0!
PARKING	2,400	2,400	2,400	2,400	-	0.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	-	-	2,300	2,300	-	0.0%
DENTAL INSURANCE	1,615	940	1,762	2,115	352	20.0%
MAINTENANCE CONTRACTS	1,714	946	2,040	2,040	-	0.0%
TRAVEL EXPENSES	641	704	2,000	2,000	-	0.0%
LTD INSURANCE	1,347	462	1,339	1,594	255	19.0%
TELEPHONE EXPENSE	865	187	1,320	1,320	-	0.0%
SCHOOL OF INSTRUCTION	751	50	1,200	1,200	-	0.0%
EMPLOYEE MILEAGE	325	343	750	750	-	0.0%
REPAIR & MAINTENANCE: EQUIPMENT	-	-	650	650	-	0.0%
DUES/MEMBERSHIPS	280	-	600	600	-	0.0%
Service Fees	360	180	360	360	-	0.0%
LIFE INSURANCE	176	102	192	230	38	20.0%
MEAL EXPENSES	96	16	200	200	-	0.0%
DATA PROCESSING SERVICES	-	-	-	-	-	#DIV/0!
TYPING, PRINTING & BINDING	4,661	-	4,200	-	(4,200)	-100.0%
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	435	435	700	-	(700)	-100.0%
PROFESSIONAL SERVICES	-	-	-	-	-	#DIV/0!
MAGAZINES & BOOKS	-	-	-	-	-	#DIV/0!
REAL ESTATE & BUILDINGS: BUILDING	-	-	-	-	-	#DIV/0!
IMPROVEMENT REQUESTS	-	-	4,614	-	(4,614)	-100.0%
Grand Total	482,982	290,630	599,637	774,767	175,130	29.2%

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					
Function: 9020 - POLICY & ADMINISTRATION/TREASURY MANAGEMENT	Total Activity	Total Activity	YTD Activity	Through Jun				
Revenue								
0001-1-03-9020-41202	OVER/SHORT	-1.38	440.11	-346.33	0.00	0.00	0.00	0.00%
0001-1-03-9020-42000	TAX SALE FEES	64,472.00	64,575.00	1,100.00	5,000.00	5,000.00	0.00	0.00%
0001-1-03-9020-42001	CERTIFICATE FEE	16,880.00	17,000.00	60.00	5,000.00	5,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Certificate Fees	Tax Sale Certificate fees						
0001-1-03-9020-42100	AUTO REGISTRATION FEES	904,966.45	1,071,541.69	802,099.72	1,218,800.00	1,291,928.00	73,128.00	6.00%
0001-1-03-9020-42200	AUTO USE TAX FEES	21,474.29	96,320.29	137,907.90	188,280.00	199,576.80	11,296.80	6.00%
0001-1-03-9020-42201	County Overage Refund	318.25	879.15	-734.91	0.00	0.00	0.00	0.00%
0001-1-03-9020-42202	Escrow SI	-110.00	70.00	-80.00	0.00	0.00	0.00	0.00%
0001-1-03-9020-42500	MOTOR VEHICLE MAIL FEES	66,216.98	69,859.25	40,805.00	62,000.00	65,500.00	3,500.00	5.65%
0001-1-03-9020-42600	SPCEIAL ASSESSMENT CHARGE	1,335.00	1,419.00	1,125.00	1,500.00	1,500.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Special Assessment Fees	\$5 fee for special assessment collections due September						
0001-1-03-9020-42601	DRAINAGE CHARGE	20,185.00	19,830.00	19,580.00	19,000.00	19,500.00	500.00	2.63%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Drainage Charge	\$5 fee for drainage levy collections						
0001-1-03-9020-42700	NSF CHECK CHARGE	6,420.50	7,980.00	3,960.00	7,000.00	7,000.00	0.00	0.00%
0001-1-03-9020-43901	MOTOR VEHICLE ORGAN DON	42.58	351.22	41.94	100.00	700.00	600.00	600.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Organ donor	County portion of organ donation fees collected (1%)						
0001-1-03-9020-43902	CITY PARKING FEES	3,532.00	2,237.00	728.00	2,500.00	2,500.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	City Parking Fees	County portion of city parking fees collected - \$5 for each customer collected						
0001-1-03-9020-43903	LIEN SEARCHES	695.00	1,502.00	609.00	1,200.00	1,000.00	-200.00	-16.67%
0001-1-03-9020-43904	DNR FEES	13,377.25	16,941.00	9,308.00	13,000.00	10,000.00	-3,000.00	-23.08%
0001-1-03-9020-43908	DNR POSTAGE	454.00	536.00	256.00	400.00	400.00	0.00	0.00%
0001-1-03-9020-43910	SERVICE FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-1-03-9020-43911	PUBLICATION COST FEE	13,661.79	14,308.24	406.28	5,000.00	10,000.00	5,000.00	100.00%

Budget Comparison Report

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

Account Number

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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								
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	230.40	
0001-03-9020-000-11702	DENTAL INSURANCE	2,114.64	1,615.35	939.84	1,762.20	2,114.64	352.44	20.00%
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	2,114.64	
0001-03-9020-000-11703	LTD INSURANCE	1,873.29	1,346.98	461.70	1,339.36	1,594.13	254.77	19.02%
					Units	Price	Amount	
Imported from PB Budget Code: 2% Project					0.00	0.00	1,594.13	
0001-03-9020-000-11900	IMPROVEMENT REQUESTS	0.00	0.00	0.00	4,614.00	0.00	-4,614.00	-100.00%
0001-03-9020-000-26000	STATIONARY/FORMS/GENERA	13,380.79	9,938.87	8,950.72	16,175.00	16,175.00	0.00	0.00%
					Units	Price	Amount	
Envelopes					0.00	0.00	2,250.00	
Misc Office Supplies					0.00	0.00	5,500.00	
Paper/forms					0.00	0.00	925.00	
Tax Statements					0.00	0.00	7,500.00	
0001-03-9020-000-26100	MAGAZINES & BOOKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-03-9020-000-40000	OFFICIAL PUBL. & LEGALS	3,510.12	3,708.97	280.76	4,425.00	4,425.00	0.00	0.00%
					Units	Price	Amount	
Newspaper subscription					0.00	0.00	125.00	
Semi-annual report					0.00	0.00	800.00	
Tax Sale Publication					0.00	0.00	3,500.00	
0001-03-9020-000-40200	TYPING, PRINTING & BINDING	436.39	4,661.02	0.00	4,200.00	0.00	-4,200.00	-100.00%
0001-03-9020-000-41200	ADMIN: OFFICE- POSTAGE	0.00	0.00	2,595.41	0.00	26,900.00	26,900.00	0.00%
					Subject	Description		
Delinquent Notice Mailing						For FY26 we included this in the tax department budget since the costs were associated with the duties and tasks for the tax department.		
Other tax mailings						Includes postage costs for special assessment mailings, mobile home tax statements, DSC credit application mailings and misc tax correspondence.		
Tax Statement Postage						This has been paid through the board of supervisors budget and could be paid for through the tax department budget.		
						This cost has been paid out of the Board of Supervisor budget and could be part of the tax department budget		

Budget Comparison Report

						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				
Budget Detail		Total Activity	Total Activity	YTD Activity				
Budget Code	Description		Units	Price	Amount			
Budget Director	Delinquent Notice Mailing		0.00	0.00	4,900.00			
Budget Director	Misc Tax Mailing		0.00	0.00	3,000.00			
Budget Director	Tax Statement Postage		0.00	0.00	19,000.00			
0001-03-9020-000-41300	EMPLOYEE MILEAGE	635.90	324.80	343.18	750.00	750.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Employee Mileage		Conferences, training & Anthon					
0001-03-9020-000-41301	TRAVEL EXPENSES	1,353.99	641.04	703.83	2,000.00	2,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Travel for conference and training sessions		0.00	0.00	2,000.00			
0001-03-9020-000-41302	MEAL EXPENSES	95.00	96.00	16.00	200.00	200.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Meals for conferences and training		0.00	0.00	200.00			
0001-03-9020-000-41303	PARKING	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Deputy Parking		0.00	0.00	2,400.00			
0001-03-9020-000-41400	TELEPHONE EXPENSE	416.70	864.75	187.02	1,320.00	1,320.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Anthon Office		0.00	0.00	520.00			
Budget Director	Fibercomm		0.00	0.00	800.00			
0001-03-9020-000-42100	DATA PROCESSING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-03-9020-000-42200	SCHOOL OF INSTRUCTION	375.00	751.00	50.00	1,200.00	1,200.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Conference & training fees		0.00	0.00	1,200.00			
0001-03-9020-000-44400	REPAIR & MAINTENANCE: EQL	327.83	0.00	0.00	650.00	650.00	0.00	0.00%
0001-03-9020-000-44900	MAINTENANCE CONTRACTS	2,054.24	1,713.87	945.51	2,040.00	2,040.00	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	%
					2025-2026 Budget Director	2026-2027 Budget Director	to Parent Budget Increase / (Decrease)	
Account Number								
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Gordon Flesch	WCICC Printer/Scanner/Copiers - annual contract rate up to max images						
Budget Director	Loffler	2 large photo copiers - per print costs.						
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Gordon Flesch		0.00	0.00	1,600.00			
Budget Director	Loffler		0.00	0.00	440.00			
0001-03-9020-000-44901	CONTRACTUAL SERVICES	3,725.00	3,500.00	3,448.00	4,580.00	4,580.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Anthon office snow and mow service		0.00	0.00	680.00			
Budget Director	Virtual Lobby		0.00	0.00	3,900.00			
0001-03-9020-000-48000	DUES/MEMBERSHIPS	255.00	280.00	0.00	600.00	600.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	ISAC		0.00	0.00	150.00			
Budget Director	Notary		0.00	0.00	450.00			
0001-03-9020-000-49605	Service Fees	120.00	360.00	180.00	360.00	360.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	PrimeBank	ACH transfer fees for MM acct						
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	PrimeBank		0.00	0.00	360.00			
0001-03-9020-000-63600	MACHINERY & EQUIPMENT: O	6,410.14	0.00	0.00	2,300.00	2,300.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Copier/Folding Machine	Costs split between 8100 (MV) and 9020 (Tax)						
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	New Copier/folding machine		0.00	0.00	2,300.00			

Budget Comparison Report

					Comparison 1		Comparison 1	%
					Parent Budget	Budget	to Parent Budget	
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	Increase /	
Account Number		Total Activity	Total Activity	YTD Activity	Budget Director	Budget Director	(Decrease)	
				Through Jun				
0001-03-9020-000-64600	MACHINERY & EQUIPMENT: C	435.00	435.00	435.00	700.00	0.00	-700.00	-100.00%
	Total Expense:	608,048.10	482,981.88	290,630.08	599,637.35	774,767.10	175,129.75	29.21%
Total Function: 9020 - POLICY & ADMINISTRATION/TREASUR		24,465,758.13	24,955,208.86	13,663,139.14	23,992,795.65	24,061,732.70	68,937.05	0.29%
Total Fund: 0001 - GENERAL BASIC:		23,382,770.74	23,791,569.27	13,016,625.55	22,726,136.00	22,697,572.93	-28,563.07	-0.13%
Report Total:		23,382,770.74	23,791,569.27	13,016,625.55	22,726,136.00	22,697,572.93	-28,563.07	-0.13%

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent	%
						Budget	
				2025-2026	2026-2027	Increase /	
Fund	2023-2024	2024-2025	2025-2026	Budget Director	Budget Director	(Decrease)	
	Total Activity	Total Activity	YTD Activity				
			Through Jun				
0001 - GENERAL BASIC	23,382,770.74	23,791,569.27	13,016,625.55	22,726,136.00	22,697,572.93	-28,563.07	-0.13%
Report Total:	23,382,770.74	23,791,569.27	13,016,625.55	22,726,136.00	22,697,572.93	-28,563.07	-0.13%

CONSERVATION SUMMARY

Office/Dept	Conservation
Type	Revenue
Fund	(Multiple Items)

Rev Func Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY	
					Budget (Inc)/Dec	% of Budget FY26
2000 - State Shared Revenues	(3,032)	-	(5,000)	(5,000)	-	0.0%
2300 - State\Federal Pass-Thru Revenues	-	(8,930)	-	-	-	#DIV/0!
2600 - State Grants	-	-	-	-	-	#DIV/0!
4000 - Charge for Service	-	-	-	-	-	#DIV/0!
6000 - Use of Money & Property	(3,770)	(2,220)	(3,000)	(3,500)	(500)	16.7%
8000 - Miscellaneous	(1,468)	(1,112)	-	-	-	#DIV/0!
Grand Total	(8,270)	(12,262)	(8,000)	(8,500)	(500)	6.3%

Office/Dept Name	Conservation
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
6100 - Administration	706,154	336,311	618,269	782,333	164,063	26.5%
6110 - Parks	1,319,042	707,127	1,281,664	1,441,416	159,753	12.5%
6120 - Naturalist	369,994	218,081	391,709	418,340	26,631	6.8%
6123 - Nature Center	60,640	26,758	63,758	79,908	16,150	25.3%
Grand Total	2,455,829	1,288,277	2,355,400	2,721,997	366,597	15.6%

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

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY	% of Budget FY26
					Budget Inc/(Dec)	
WAGE PLAN EMPLOYEES	607,335	346,090	639,370	663,456	24,086	3.8%
SUPERVISORY	412,495	238,790	425,067	425,465	398	0.1%
EMPLOYEE HOSPITALIZATION	235,539	146,630	247,556	321,535	73,979	29.9%
TEMPORARY EMPLOYEES	131,491	60,624	131,013	237,406	106,393	81.2%
MACHINERY & EQUIPMENT: MOTOR VEHICLE	138,245	15,970	21,403	150,000	128,597	600.8%
DEPARTMENT HEADS	135,998	77,472	139,603	142,395	2,792	2.0%
IPERS - CNTY CONTRIBUTION	119,430	67,509	122,804	124,863	2,059	1.7%
FICA - CNTY CONTRIBUTION	102,868	57,404	107,176	116,936	9,760	9.1%
WAGE PLAN EMP. PART TIME	96,872	54,817	106,283	110,013	3,731	3.5%
ELECTRIC LIGHT & POWER	79,972	56,549	89,000	89,000	-	0.0%
REPAIRS & MAINTENANCE: BUILDINGS	99,485	43,906	54,000	54,000	-	0.0%
GAS & OIL	47,416	23,090	51,000	51,000	-	0.0%
CONTRACTUAL SERVICES	22,509	7,484	28,000	24,748	(3,252)	-11.6%
REPAIR & MAINTENANCE: EQUIPMENT	39,490	10,191	21,000	21,000	-	0.0%
PROFESSIONAL SERVICES	912	199	700	20,700	20,000	2857.1%
Garbage	18,828	8,598	18,908	18,910	2	0.0%
REPAIR & MAINTENANCE: VEHICLE	5,685	4,333	13,300	13,300	-	0.0%
CUSTODIAL SUPPLIES	10,254	970	10,000	10,500	500	5.0%
DRAINAGE TAXES	8,788	7,314	10,500	10,500	-	0.0%
CELL PHONE EXPENSE	9,671	4,760	8,600	9,600	1,000	11.6%
WEARING/SAFETY APPAREL	5,840	4,272	9,350	7,700	(1,650)	-17.6%
TELEPHONE EXPENSE	8,227	4,114	6,200	6,200	-	0.0%
DENTAL INSURANCE	5,639	3,260	5,639	5,639	-	0.0%
TRAVEL EXPENSES	3,861	2,214	5,100	5,600	500	9.8%
TIRES & TUBES	8,526	3,987	4,000	5,000	1,000	25.0%
FERTILIZER & SEED	5,336	510	7,000	5,000	(2,000)	-28.6%
LTD INSURANCE	5,719	1,849	4,404	4,406	2	0.0%
DUES/MEMBERSHIPS	7,103	587	4,400	4,200	(200)	-4.5%
EQUIPMENT & EQUIPMENT OPERATIONS: SAFETY	1,518	4,609	2,000	4,100	2,100	105.0%
ARMS/AMMUNITION	3,601	3,800	4,000	4,000	-	0.0%
CHEMICALS & GASES-HERBICIDES	3,526	1,538	6,000	4,000	(2,000)	-33.3%
TYPING, PRINTING & BINDING	20	525	4,000	4,000	-	0.0%
AirCard Expense	3,962	1,985	3,360	3,360	-	0.0%
WATER & SEWER	4,196	1,918	4,150	3,150	(1,000)	-24.1%
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	5,071	1,486	3,200	3,000	(200)	-6.3%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	1,102	761	2,500	2,500	-	0.0%
LEASE/PURCHASE AGREEMENT	2,472	1,236	2,500	2,500	-	0.0%
POSTAGE & MAILING	1,280	425	2,000	2,000	-	0.0%
REPAIR & MAINTENANCE: RADIO & RELATED EQUIPM	4,809	-	1,600	1,600	-	0.0%
MINOR EQUIPMENT/HAND TOOL	9,960	4,575	1,500	1,500	-	0.0%
Copier Maintenance Contract	961	521	1,200	1,200	-	0.0%
LIFE INSURANCE	614	355	614	614	-	0.0%
OFFICIAL PUBL. & LEGALS	431	-	600	600	-	0.0%
MAGAZINES & BOOKS	402	197	400	400	-	0.0%
MEDICAL FEES	200	-	400	400	-	0.0%
Recreational Supplies	4,551	242	-	-	-	#DIV/0!
Audio Visual Supplies	211	-	-	-	-	#DIV/0!
FOOD & PROVISIONS	248	-	-	-	-	#DIV/0!
Motor Vehicle Equipment	4,873	-	-	-	-	#DIV/0!
License & Permits	1,241	254	-	-	-	#DIV/0!
Equipment Rental Charges	195	-	-	-	-	#DIV/0!
EMPLOYEE MILEAGE	108	-	-	-	-	#DIV/0!
Grand Total	2,455,829	1,288,277	2,355,400	2,721,997	366,597	15.6%

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

Office/Dept		CON	
Row Labels	Authorized Positions	Current FTE	
ADMIN	3.6	3.6	
Conservation Administrative Secretary	1.0	1.0	
Conservation Field Operation Director	1.0	1.0	
Conservation Executive Director	1.0	1.0	
Conservation Part Time Office Assistant	0.6	0.6	
PARKS	19.3	12.5	
Conservation Summer Ranger	3.6	1.8	
Conservation Resource Technician	3.0	3.0	
Conservation Salary Resource Mgt & Asst Mgr	3.0	3.0	
Conservation Hourly Resource Mgr & Asst Mgr	3.0	3.0	
Conservation Maintenance	2.4	0.0	
Conservation Concession Staff	1.5	0.7	
Conservation Summer Intern	1.4	0.0	
Conservation GIS/Resource Tech	1.0	1.0	
Conservation Habitat Stewardship Intern	0.2	0.0	
Conservation Security Guard	0.2	0.0	
NAT	5.4	4.8	
Conservation Naturalist	2.0	2.0	
Conservation Receptionist	1.2	1.2	
Conservation Education Director	1.0	1.0	
Conservation Volunteer Coord/Reception	0.6	0.6	
Conservation Summer Asst Naturalist	0.6	0.0	
Grand Total	28.3	20.9	

CONSERVATION ADMINISTRATION

Fund 0001

-6100-

Office/Dept Name	Conservation
Type	Expense
Function Group	6100 - Administration
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
MACHINERY & EQUIPMENT: MOTOR VEHICLE	138,245	15,970	21,403	150,000	128,597	600.8%
WAGE PLAN EMPLOYEES	133,691	77,903	141,505	147,048	5,543	3.9%
DEPARTMENT HEADS	135,998	77,472	139,603	142,395	2,792	2.0%
SUPERVISORY	96,336	54,878	98,890	100,867	1,978	2.0%
EMPLOYEE HOSPITALIZATION	72,997	47,093	75,965	99,337	23,372	30.8%
IPERS - CNTY CONTRIBUTION	35,781	20,238	37,783	38,484	701	1.9%
FICA - CNTY CONTRIBUTION	28,035	15,854	29,721	30,245	525	1.8%
WAGE PLAN EMP. PART TIME	16,280	7,710	23,527	23,932	405	1.7%
DRAINAGE TAXES	8,788	7,314	10,500	10,500	-	0.0%
GAS & OIL	2,815	1,395	3,800	3,800	-	0.0%
DUES/MEMBERSHIPS	6,795	360	3,900	3,700	(200)	-5.1%
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	2,749	886	2,000	3,000	1,000	50.0%
TRAVEL EXPENSES	1,584	1,062	4,000	3,000	(1,000)	-25.0%
Law Enforcement Equipment	5,545	316	2,500	2,500	-	0.0%
CONTRACTUAL SERVICES	708	541	1,000	2,500	1,500	150.0%
REPAIR & MAINTENANCE: VEHICLE	149	268	2,500	2,500	-	0.0%
LEASE/PURCHASE AGREEMENT	2,472	1,236	2,500	2,500	-	0.0%
SCHOOL OF INSTRUCTION	1,715	700	2,500	2,000	(500)	-20.0%
TYPING, PRINTING & BINDING	20	525	2,000	2,000	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	865	552	2,000	2,000	-	0.0%
DENTAL INSURANCE	1,410	822	1,410	1,410	-	0.0%
Copier Maintenance Contract	961	521	1,200	1,200	-	0.0%
LTD INSURANCE	1,781	362	1,102	1,102	-	0.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	90	-	2,000	1,000	(1,000)	-50.0%
POSTAGE & MAILING	1,205	393	1,000	1,000	-	0.0%
AirCard Expense	1,486	744	960	960	-	0.0%
WEARING/SAFETY APPAREL	863	418	650	900	250	38.5%
PROFESSIONAL SERVICES	912	199	700	700	-	0.0%
OFFICIAL PUBL. & LEGALS	431	-	600	600	-	0.0%
MEDICAL FEES	200	-	400	400	-	0.0%
MAGAZINES & BOOKS	402	197	400	400	-	0.0%
LIFE INSURANCE	154	90	154	154	-	0.0%
REPAIR & MAINTENANCE: RADIO & RELATED EQUIPMENT	857	-	100	100	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: SAFETY	84	53	-	100	100	#DIV/0!
Motor Vehicle Equipment	2,646	-	-	-	-	#DIV/0!
License & Permits	125	-	-	-	-	#DIV/0!
Equipment Rental Charges	-	-	-	-	-	#DIV/0!
FOOD & PROVISIONS	51	-	-	-	-	#DIV/0!
Major Heating Systems	-	-	-	-	-	#DIV/0!
TIRES & TUBES	766	-	-	-	-	#DIV/0!
LAW ENFORCEMENT GUN PROGRAM	-	-	-	-	-	#DIV/0!
Lubricants	163	238	-	-	-	#DIV/0!
Grand Total	706,154	336,311	618,269	782,333	164,063	26.5%



Budget Comparison Report

Account Detail

					Comparison 1 Budget	Comparison 1 to Parent Budget		
					Parent Budget			
					2025-2026	2026-2027		
					Budget Director	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: 6100 - CONSERV. & RECREA. SER./CONSERVATION ADMIN.								
Revenue								
0001-4-22-6100-20100	GAS TAX REFUND	5,148.11	3,031.50	0.00	5,000.00	5,000.00	0.00	0.00%
Budget Notes								
Budget Code Subject Description								
Budget Director Gas Tax Refund Federal and state gas tax refund								
0001-4-22-6100-84800	MISCELLANEOUS REFUNDS	0.00	1,468.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		5,148.11	4,499.50	0.00	5,000.00	5,000.00	0.00	0.00%
Expense								
0001-22-6100-000-10002	DEPARTMENT HEADS	130,058.50	135,998.00	77,471.91	139,602.53	142,394.63	2,792.10	2.00%
Budget Detail								
Budget Code Description Units Price Amount								
Budget Director Imported from PB Budget Code: 2% Project 0.00 0.00 142,394.63								
0001-22-6100-000-10003	WAGE PLAN EMPLOYEES	126,638.01	133,690.97	77,903.22	141,504.61	147,047.56	5,542.95	3.92%
Budget Detail								
Budget Code Description Units Price Amount								
Budget Director Imported from PB Budget Code: 2% Project 0.00 0.00 147,047.56								
0001-22-6100-000-10004	SUPERVISORY	95,059.46	96,336.37	54,878.46	98,889.70	100,867.49	1,977.79	2.00%
Budget Detail								
Budget Code Description Units Price Amount								
Budget Director Imported from PB Budget Code: 2% Project 0.00 0.00 100,867.49								
0001-22-6100-000-10100	WAGE PLAN EMP. PART TIME	17,999.19	16,280.34	7,709.82	23,526.95	23,931.65	404.70	1.72%
Budget Detail								
Budget Code Description Units Price Amount								
Budget Director Imported from PB Budget Code: 2% Project 0.00 0.00 23,931.65								
0001-22-6100-000-11000	FICA - CNTY CONTRIBUTION	27,484.88	28,035.11	15,854.05	29,720.52	30,245.24	524.72	1.77%

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	Through Jun				
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	30,245.24				
0001-22-6100-000-11100	IPERS - CNTY CONTRIBUTION	34,997.10	35,781.12	20,238.19	37,782.61	38,484.07	701.46	1.86%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	38,484.07				
0001-22-6100-000-11300	EMPLOYEE HOSPITALIZATION	72,099.79	72,997.37	47,092.54	75,964.56	99,336.96	23,372.40	30.77%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	99,336.96				
0001-22-6100-000-11701	LIFE INSURANCE	153.60	153.60	89.60	153.60	153.60	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	153.60				
0001-22-6100-000-11702	DENTAL INSURANCE	1,409.76	1,409.76	822.36	1,409.76	1,409.76	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	1,409.76				
0001-22-6100-000-11703	LTD INSURANCE	1,814.92	1,781.28	362.04	1,101.60	1,101.60	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	1,101.60				
0001-22-6100-000-23000	FOOD & PROVISIONS	85.33	50.85	0.00	0.00	0.00	0.00	0.00%
0001-22-6100-000-25000	GAS & OIL	3,068.74	2,815.39	1,599.08	3,800.00	3,800.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Fuel	Fuel for 3 administrative vehicles for 8 employees at Nature Center,						
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Fuel	0.00	0.00	3,800.00				
0001-22-6100-000-25100	Lubricants	135.89	162.75	238.35	0.00	0.00	0.00	0.00%
0001-22-6100-000-25300	TIRES & TUBES	772.40	766.13	0.00	0.00	0.00	0.00	0.00%
0001-22-6100-000-26000	STATIONARY/FORMS/GENERA	1,114.84	865.21	583.21	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

					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										
Budget Notes	Total Activity	Total Activity	YTD Activity										
Budget Code			Through Jun										
Budget Director													
Budget Detail													
Budget Code	Description	Units	Price	Amount									
Budget Director	Stationary - Forms & Supplies	0.00	0.00	2,000.00									
0001-22-6100-000-26100	MAGAZINES & BOOKS	441.76	401.88	228.92	400.00	400.00	0.00	0.00%					
Budget Notes													
Budget Code	Subject	Description											
Budget Director	Magazines & Books	Subscriptions and Sioux Clty Journal											
Budget Detail													
Budget Code	Description	Units	Price	Amount									
Budget Director	Magazine& Books	0.00	0.00	400.00									
0001-22-6100-000-27500	Motor Vehicle Equipment	0.00	2,645.88	0.00	0.00	0.00	0.00	0.00%					
0001-22-6100-000-27801	Law Enforcement Equipment	3,368.60	5,545.09	316.44	2,500.00	2,500.00	0.00	0.00%					
Budget Notes													
Budget Code	Subject	Description											
Budget Director	Law Enfrocement equipment	Law enforcement equipment for officers and vehicles											
Budget Detail													
Budget Code	Description	Units	Price	Amount									
Budget Director	Law Enforcement Equipment	0.00	0.00	2,500.00									
0001-22-6100-000-29300	EQUIPMENT & EQUIPMENT OI	124.85	84.09	52.80	0.00	100.00	100.00	0.00%					
Budget Notes													
Budget Code	Subject	Description											
Budget Director	Safety Protective	Incidental safety supplies											
0001-22-6100-000-29400	WEARING/SAFETY APPAREL	848.08	862.93	417.68	650.00	900.00	250.00	38.46%					
Budget Notes													
Budget Code	Subject	Description											
Budget Director	Unifrom Allowances	Uniform allowances 3 employees											
Budget Detail													
Budget Code	Description	Units	Price	Amount									
Budget Director	Uniform Allowances	0.00	0.00	900.00									
0001-22-6100-000-40000	OFFICIAL PUBL. & LEGALS	270.00	431.00	0.00	600.00	600.00	0.00	0.00%					

Budget Comparison Report

					Comparison 1		Comparison 1			
					Budget	Budget	to Parent			
					2025-2026	2026-2027	Budget	%		
					Budget Director	Budget Director	Increase /			
							(Decrease)			
Account Number										
Budget Notes										
Budget Code										
Budget Director										
Subject										
Description										
Official Publications & Legals										
Job notices, ads public notices etc.										
Budget Detail										
Budget Code										
Description										
Units										
Price										
Amount										
Official Publications & legals										
0.00										
0.00										
600.00										
0001-22-6100-000-40200			TYPING, PRINTING & BINDING	3,095.00	19.57	525.00	2,000.00	2,000.00	0.00	0.00%
Budget Notes										
Budget Code										
Budget Director										
Subject										
Description										
Typing Printing and Binding										
Stationary forms, newsletter supplies, printing camping coupon books and camping envelopes										
Budget Detail										
Budget Code										
Description										
Units										
Price										
Amount										
Typing Printing & Binding										
0.00										
0.00										
2,000.00										
0001-22-6100-000-41200			POSTAGE & MAILING	883.85	1,205.25	392.94	1,000.00	1,000.00	0.00	0.00%
Budget Notes										
Budget Code										
Budget Director										
Subject										
Description										
Postage & Mailing										
Funds for postage machine lease and postage for daily mail & newsletters										
Budget Detail										
Budget Code										
Description										
Units										
Price										
Amount										
Postage & Mailing										
0.00										
0.00										
1,000.00										
0001-22-6100-000-41301			TRAVEL EXPENSES	1,189.42	1,584.32	1,062.38	4,000.00	3,000.00	-1,000.00	-25.00%
Budget Notes										
Budget Code										
Budget Director										
Subject										
Description										
Travel Expenses										
Covers lodging & meals for 5 board members & 2 administrative staff for Annual Conference, ISAC, CCPOA & Winterfest										
0001-22-6100-000-41402			AirCard Expense	1,485.72	1,485.72	744.36	960.00	960.00	0.00	0.00%
Budget Notes										
Budget Code										
Budget Director										
Subject										
Description										
Air Cards										
2 air cards for Dan & Brians law enforcement computers in vehicles and one for our GIS department										
Budget Detail										
Budget Code										
Description										
Units										
Price										
Amount										
Air Cards										
0.00										
0.00										
960.00										
0001-22-6100-000-42200			SCHOOL OF INSTRUCTION	560.00	1,715.00	925.17	2,500.00	2,000.00	-500.00	-20.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Parent Budget	Budget	Increase /	%
					2025-2026	2026-2027	(Decrease)	
					Budget Director	Budget Director		
Account Number	2023-2024	2024-2025	2025-2026					
Budget Notes	Total Activity	Total Activity	YTD Activity	Through Jun				
Budget Code								
Budget Director								
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Conservation Board State Conference	0.00	0.00	500.00				
Budget Director	ISAC School of Instruction	0.00	0.00	500.00				
Budget Director	Peace Officers CEU's - 8 officers	0.00	0.00	500.00				
Budget Director	Pesticide CEU's	0.00	0.00	500.00				
0001-22-6100-000-42601	PROFESSIONAL SERVICES	374.41	911.92	199.41	700.00	700.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Professional Services							
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Professional services	0.00	0.00	700.00				
0001-22-6100-000-42801	MEDICAL FEES	400.00	200.00	0.00	400.00	400.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Medical Fees							
Budget Detail	Description	Units	Price	Amount				
Budget Director	Physicals & drug testing, SING background checks							
0001-22-6100-000-44000	REPAIR & MAINTENANCE: VEH	4,020.86	148.81	267.67	2,500.00	2,500.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Repair & Maintenance							
Budget Detail	Description	Units	Price	Amount				
Budget Director	Repair and maintenance for 3 administrative vehicles							
0001-22-6100-000-44600	REPAIR & MAINTENANCE: RAC	0.00	857.00	0.00	100.00	100.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Repair & Maintenance Radios							
Budget Detail	Description	Units	Price	Amount				
Budget Director	Radio reprogramming or repair							
0001-22-6100-000-44901	CONTRACTUAL SERVICES	998.00	708.00	540.50	1,000.00	2,500.00	1,500.00	150.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Contractual Services							
Budget Detail	Description	Units	Price	Amount				
Budget Director	Annual maintenance & hosting fees for web	0.00	0.00	1,000.00				
Budget Director	Maintenance contract Little Sioux Septic sys	0.00	0.00	1,500.00				
0001-22-6100-000-44905	Copier Maintenance Contract	1,466.77	960.73	521.08	1,200.00	1,200.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					2025-2026	2026-2027	Increase /	%
					Budget Director	Budget Director	(Decrease)	
Account Number	Budget Notes	2023-2024	2024-2025	2025-2026				
Budget Code	Subject	Total Activity	Total Activity	YTD Activity				
Budget Director	Description			Through Jun				

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	Budget Notes	Budget Code	Subject	Description						
			Computer Software	Software costs on 3 adobe licenses, other licenses at NC, Quick Books, GIS Avenza & Catalyst						
Total Expense:				721,111.10	706,154.18	337,209.19	618,269.44	782,332.56	164,063.12	26.54%
Total Function: 6100 - CONSERV. & RECREA. SER./CONSERVAT				-715,962.99	-701,654.68	-337,209.19	-613,269.44	-777,332.56	-164,063.12	26.75%

CONSERVATION PARKS

Fund 0001

-6110-

Office/Dept Name	Conservation
Type	Expense
Function Group	6110 - Parks
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
WAGE PLAN EMPLOYEES	349,389	195,842	366,354	378,563	12,209	3.3%
SUPERVISORY	239,746	139,804	246,101	241,253	(4,848)	-2.0%
TEMPORARY EMPLOYEES	131,491	60,624	131,013	237,406	106,393	81.2%
EMPLOYEE HOSPITALIZATION	128,238	77,451	135,920	174,901	38,981	28.7%
ELECTRIC LIGHT & POWER	62,833	45,503	70,000	70,000	-	0.0%
FICA - CNTY CONTRIBUTION	53,820	29,372	55,447	63,825	8,378	15.1%
IPERS - CNTY CONTRIBUTION	57,098	31,831	57,235	57,372	137	0.2%
REPAIRS & MAINTENANCE: BUILDINGS	87,544	39,572	45,000	45,000	-	0.0%
GAS & OIL	42,526	20,713	45,000	45,000	-	0.0%
REPAIR & MAINTENANCE: EQUIPMENT	39,490	10,129	20,000	20,000	-	0.0%
Garbage	17,920	8,144	18,000	18,000	-	0.0%
REPAIR & MAINTENANCE: VEHICLE	5,386	3,909	10,000	10,000	-	0.0%
CUSTODIAL SUPPLIES	8,019	873	9,000	9,000	-	0.0%
WEARING/SAFETY APPAREL	4,354	3,027	7,500	5,800	(1,700)	-22.7%
TELEPHONE EXPENSE	7,889	3,910	5,500	5,500	-	0.0%
CELL PHONE EXPENSE	5,400	2,700	5,000	5,400	400	8.0%
FERTILIZER & SEED	5,336	510	7,000	5,000	(2,000)	-28.6%
TIRES & TUBES	7,760	3,987	4,000	5,000	1,000	25.0%
Lubricants	4,388	2,459	5,000	5,000	-	0.0%
NATURAL & LP GAS	3,092	760	4,500	4,500	-	0.0%
CHEMICALS & GASES-HERBICIDES	3,526	1,538	6,000	4,000	(2,000)	-33.3%
ARMS/AMMUNITION	3,601	3,800	4,000	4,000	-	0.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	1,039	595	4,000	4,000	-	0.0%
EQUIPMENT & EQUIPMENT OPERATIONS: SAFETY	1,434	3,623	2,000	4,000	2,000	100.0%
DENTAL INSURANCE	3,172	1,821	3,172	3,172	-	0.0%
WATER & SEWER	3,900	1,787	4,000	3,000	(1,000)	-25.0%
LTD INSURANCE	2,977	1,115	2,476	2,479	2	0.1%
AirCard Expense	2,476	1,241	2,400	2,400	-	0.0%
Law Enforcement Equipment	7,038	3,313	2,000	2,000	-	0.0%
TRAVEL EXPENSES	1,391	950	-	1,500	1,500	#DIV/0!
SCHOOL OF INSTRUCTION	2,745	1,440	-	1,500	1,500	#DIV/0!
REPAIR & MAINTENANCE: RADIO & RELATED EQUIPMENT	3,952	-	1,500	1,500	-	0.0%
MINOR EQUIPMENT/HAND TOOL	9,475	3,515	1,000	1,000	-	0.0%
LIFE INSURANCE	346	198	346	346	-	0.0%
License & Permits	851	228	-	-	-	#DIV/0!
FOOD & PROVISIONS	197	-	-	-	-	#DIV/0!
Major Heating Systems	-	-	-	-	-	#DIV/0!
IMPROVEMENT REQUESTS	-	-	-	-	-	#DIV/0!
Chemicals & Gases - Brush	-	-	-	-	-	#DIV/0!
OVERTIME	-	-	-	-	-	#DIV/0!
ANIMAL CARE	-	-	-	-	-	#DIV/0!
PROPOSED NEW EMPLOYEES	-	-	-	-	-	#DIV/0!
WAGE PLAN EMP. PART TIME	-	-	-	-	-	#DIV/0!
Motor Vehicle Equipment	2,227	-	-	-	-	#DIV/0!
Recreational Supplies	4,551	242	-	-	-	#DIV/0!
Shop Equipment	-	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	2,227	600	1,200	-	(1,200)	-100.0%
Equipment Rental Charges	195	-	-	-	-	#DIV/0!
Grand Total	1,319,042	707,127	1,281,664	1,441,416	159,753	12.5%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2025-2026	2026-2027	Increase /	%
					Budget Director	Budget Director	(Decrease)	
Account Number					2023-2024	2024-2025	2025-2026	
Function: 6110 - CONSERV. & RECREA. SER./PARKS & CONSERVATION					Total Activity	Total Activity	YTD Activity	
Revenue							Through Jun	
0001-2-22-6110-23010	FEDERAL EMERG MGMT ASST	0.00	0.00	8,929.62	0.00	0.00	0.00	0.00%
0001-4-22-6110-84701	IPERS 6 Mo Reimbursement	0.00	0.00	1,111.97	0.00	0.00	0.00	0.00%
Total Revenue:		0.00	0.00	10,041.59	0.00	0.00	0.00	0.00%
Expense								
0001-22-6110-000-10003	WAGE PLAN EMPLOYEES	344,491.12	349,388.74	195,841.94	366,353.74	378,562.63	12,208.89	3.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	378,562.63			
0001-22-6110-000-10004	SUPERVISORY	230,607.24	239,746.39	139,804.47	246,100.71	241,253.17	-4,847.54	-1.97%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	241,253.17			
0001-22-6110-000-10101	TEMPORARY EMPLOYEES	121,628.73	131,490.78	60,624.14	131,012.69	237,406.00	106,393.31	81.21%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	237,406.00			
0001-22-6110-000-11000	FICA - CNTY CONTRIBUTION	52,408.20	53,819.70	29,372.01	55,447.27	63,825.40	8,378.13	15.11%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	63,825.40			
0001-22-6110-000-11100	IPERS - CNTY CONTRIBUTION	54,882.10	57,097.65	31,830.84	57,235.30	57,372.05	136.75	0.24%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	57,372.05			
0001-22-6110-000-11300	EMPLOYEE HOSPITALIZATION	114,744.37	128,238.32	77,450.86	135,920.16	174,900.96	38,980.80	28.68%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	174,900.96			
0001-22-6110-000-11701	LIFE INSURANCE	329.60	345.60	198.40	345.60	345.60	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	345.60			

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	%
					2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)	
Account Number								
0001-22-6110-000-11702	DENTAL INSURANCE	3,025.11	3,171.96	1,820.94	3,171.96	3,171.96	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	3,171.96			
0001-22-6110-000-11703	LTD INSURANCE	2,869.85	2,977.14	1,115.17	2,476.40	2,478.60	2.20	0.09%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	2,478.60			
0001-22-6110-000-20200	CHEMICALS & GASES-HERBICIDES	4,700.10	3,526.05	1,538.00	6,000.00	4,000.00	-2,000.00	-33.33%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Chemicals & Herbicides		Chemicals used in parks and wildlife areas for weed control					
0001-22-6110-000-20201	Chemicals & Gases - Brush	189.35	0.00	0.00	0.00	0.00	0.00	0.00%
0001-22-6110-000-20300	FERTILIZER & SEED	3,539.63	5,336.48	509.50	7,000.00	5,000.00	-2,000.00	-28.57%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Fertilizer & Seed		Grass seed and native forbes seed mixes, trees & shrubs & fertilizer for parks and wildlife areas.					
0001-22-6110-000-23000	FOOD & PROVISIONS	0.00	197.18	0.00	0.00	0.00	0.00	0.00%
0001-22-6110-000-23200	CUSTODIAL SUPPLIES	7,205.78	8,019.22	1,105.80	9,000.00	9,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Custodial Supplies		Purchase of toilet paper, hand towels, soap, disinfectants etc. for parks					
0001-22-6110-000-25000	GAS & OIL	39,827.87	42,525.50	20,712.88	45,000.00	45,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Gas & Oil		Fuel for all vehicles, tractors, mowers, chainsaws, weed eaters etc in our park system					
0001-22-6110-000-25100	Lubricants	5,222.26	4,388.07	2,543.30	5,000.00	5,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Lubricants		Oil, filters, transmission fluid, hydro oil, anitfeeze, grease etc. for all of our park equipment					
0001-22-6110-000-25300	TIRES & TUBES	4,146.43	7,760.10	3,986.80	4,000.00	5,000.00	1,000.00	25.00%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Budget	Budget	to Parent	
					2025-2026	2026-2027	Budget	%
					2025-2026	2026-2027	Increase /	
					Budget Director	Budget Director	(Decrease)	
Account Number		2023-2024	2024-2025	2025-2026				
Budget Notes		Total Activity	Total Activity	YTD Activity				
Budget Code	Subject			Through Jun				
Budget Director	Tires & Tubes							

Budget Comparison Report

		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)	
Account Number								
0001-22-6110-000-41401	CELL PHONE EXPENSE	5,300.00	5,400.00	2,700.00	5,000.00	5,400.00	400.00	8.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Cell Phone Expense							
	Description							
	Cell phone reimbursement for 9 employees							
0001-22-6110-000-41402	AirCard Expense	2,476.20	2,476.20	1,240.60	2,400.00	2,400.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Air Card Expense							
	Description							
	Air card expense for law enforcement computers for 5 officers							
0001-22-6110-000-42200	SCHOOL OF INSTRUCTION	4,121.03	2,745.00	1,440.00	0.00	1,500.00	1,500.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	School of Instruction							
	Description							
	Park staff training & registrations, pesticides CEU's							
0001-22-6110-000-43000	NATURAL & LP GAS	3,849.70	3,091.57	760.31	4,500.00	4,500.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Natural Gas & LP							
	Description							
	Natural gas & LP costs for all offices, shops and residences in the parks. Priced off bids recieved through secondary roads							
0001-22-6110-000-43100	ELECTRIC LIGHT & POWER	67,035.96	62,833.46	45,502.86	70,000.00	70,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Electric Light & Power							
	Description							
	Electric service for all parks, campgrounds, cabins, shelters, concession stands and residences in our parks.							
0001-22-6110-000-43200	WATER & SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-22-6110-000-43201	Water & Sewer	3,814.90	3,900.38	1,787.38	4,000.00	3,000.00	-1,000.00	-25.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Water & Sewer							
	Description							
	Cost for water in parks with testing, treatment and chemicals							
0001-22-6110-000-43202	Garbage	18,524.75	17,920.38	9,129.00	18,000.00	18,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Garbage Services - Park							
	Description							
	This is for garbage contracts in the parks. Bids are done every two years.							
0001-22-6110-000-44000	REPAIR & MAINTENANCE: VEH	2,077.64	5,386.08	3,909.22	10,000.00	10,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Vehicle repair and maintenance							
	Description							
	Repair and maintenance for over 10 trucks, 2 dump trucks, mowers, UTV's, in the park system							
0001-22-6110-000-44100	REPAIRS & MAINTENACE: BUIL	41,424.33	87,544.28	39,571.93	45,000.00	45,000.00	0.00	0.00%

Budget Comparison Report

					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				
Budget Notes		Total Activity	Total Activity	YTD Activity				
Budget Code	Subject			Through Jun				
Budget Director	Description							
	Buildings Repair & Maintenance	Costs for materials, labor etc for all buildings and structures in the park system.						
0001-22-6110-000-44400	REPAIR & MAINTENANCE: EQL	46,034.08	39,489.99	10,676.50	20,000.00	20,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Repair & Maintenance - Equipment	Repair and maintenance of all park equipment, playgrounds, wells, etc.						
0001-22-6110-000-44600	REPAIR & MAINTENANCE: RAC	1,418.78	3,951.95	0.00	1,500.00	1,500.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Radio Equipment Repair	Repair and maintenance of all law enforcement radios in our system, 9 radios & 13 portables.						
0001-22-6110-000-48700	License & Permits	533.23	851.35	228.03	0.00	0.00	0.00	0.00%
0001-22-6110-000-63600	MACHINERY & EQUIPMENT: O	630.98	1,039.01	595.48	4,000.00	4,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Office Equipment & Furniture	Printers, cabin furniture etc.						
0001-22-6110-000-63700	MINOR EQUIPMENT/HAND TC	6,255.79	9,475.36	3,515.08	1,000.00	1,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject							
Budget Director	Minor equipment & hand tools	Replace hand tools such as wrenches and hammers and chainsaws, weed eaters, brush saws, blades & chains						
0001-22-6110-000-64600	MACHINERY & EQUIPMENT: C	0.00	2,227.35	600.00	1,200.00	0.00	-1,200.00	-100.00%
0001-22-6110-000-70000	Equipment Rental Charges	0.00	195.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		1,225,911.44	1,319,041.51	709,187.59	1,281,663.83	1,441,416.37	159,752.54	12.46%
Total Function: 6110 - CONSERV. & RECREA. SER./PARKS & C		-1,225,911.44	-1,319,041.51	-699,146.00	-1,281,663.83	-1,441,416.37	-159,752.54	12.46%

CONSERVATION

Naturalist

Fund 0001

-6120

Office/Dept Name	Conservation
Type	Expense
Function Group	6120 - Naturalist
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
WAGE PLAN EMPLOYEES	124,256	72,345	131,512	137,846	6,334	4.8%
WAGE PLAN EMP. PART TIME	80,592	47,107	82,756	86,082	3,326	4.0%
SUPERVISORY	76,412	44,107	80,076	83,344	3,268	4.1%
EMPLOYEE HOSPITALIZATION	34,304	22,086	35,671	47,297	11,626	32.6%
IPERS - CNTY CONTRIBUTION	26,551	15,440	27,786	29,006	1,220	4.4%
FICA - CNTY CONTRIBUTION	21,014	12,178	22,009	22,866	857	3.9%
TYPING, PRINTING & BINDING	-	-	2,000	2,000	-	0.0%
GAS & OIL	1,256	662	1,500	1,500	-	0.0%
TRAVEL EXPENSES	886	202	1,100	1,100	-	0.0%
DENTAL INSURANCE	1,057	617	1,057	1,057	-	0.0%
SCHOOL OF INSTRUCTION	760	462	1,000	1,000	-	0.0%
WEARING/SAFETY APPAREL	623	827	1,000	1,000	-	0.0%
POSTAGE & MAILING	75	32	1,000	1,000	-	0.0%
LTD INSURANCE	961	372	826	826	-	0.0%
REPAIR & MAINTENANCE: VEHICLE	150	156	800	800	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	237	209	500	500	-	0.0%
DUES/MEMBERSHIPS	309	227	500	500	-	0.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	-	-	500	500	-	0.0%
LIFE INSURANCE	115	67	115	115	-	0.0%
MAGAZINES & BOOKS	-	-	-	-	-	#DIV/0!
License & Permits	235	-	-	-	-	#DIV/0!
EMPLOYEE MILEAGE	108	-	-	-	-	#DIV/0!
TIRES & TUBES	-	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	95	-	-	-	-	#DIV/0!
EQUIPMENT & EQUIPMENT OPERATIONS: SAFETY	-	934	-	-	-	#DIV/0!
FOOD & PROVISIONS	-	-	-	-	-	#DIV/0!
Motor Vehicle Equipment	-	-	-	-	-	#DIV/0!
Lubricants	-	52	-	-	-	#DIV/0!
Recreational Supplies	-	-	-	-	-	#DIV/0!
TEMPORARY EMPLOYEES	-	-	-	-	-	#DIV/0!
Grand Total	369,994	218,081	391,709	418,340	26,631	6.8%

Budget Comparison Report

					Comparison 1	Comparison 1	%
					Budget	to Parent	
					2025-2026	2026-2027	
					Budget Director	Budget Director	
						Increase /	
						(Decrease)	
Account Number	2023-2024	2024-2025	2025-2026	Parent Budget			
Function: 6120 - CONSERV. & RECREA. SER./NATURALIST	Total Activity	Total Activity	YTD Activity	2025-2026	2026-2027		
Expense			Through Jun	Budget Director	Budget Director		
0001-22-6120-000-10003	WAGE PLAN EMPLOYEES	115,452.75	124,255.76	72,344.67	131,512.00	137,845.72	6,333.72 4.82%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	137,845.72			
0001-22-6120-000-10004	SUPERVISORY	72,306.19	76,411.87	44,107.17	80,076.39	83,344.36	3,267.97 4.08%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	83,344.36			
0001-22-6120-000-10100	WAGE PLAN EMP. PART TIME	72,488.27	80,591.75	47,107.41	82,755.82	86,081.74	3,325.92 4.02%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	86,081.74			
0001-22-6120-000-11000	FICA - CNTY CONTRIBUTION	19,552.10	21,013.64	12,178.06	22,008.58	22,865.84	857.26 3.90%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	22,865.84			
0001-22-6120-000-11100	IPERS - CNTY CONTRIBUTION	24,607.74	26,550.84	15,439.95	27,786.09	29,006.46	1,220.37 4.39%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	29,006.46			
0001-22-6120-000-11300	EMPLOYEE HOSPITALIZATION	32,742.13	34,303.64	22,086.44	35,671.44	47,297.28	11,625.84 32.59%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	47,297.28			
0001-22-6120-000-11701	LIFE INSURANCE	108.80	115.20	67.20	115.20	115.20	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	115.20			
0001-22-6120-000-11702	DENTAL INSURANCE	998.58	1,057.32	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			

Budget Comparison Report

		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)	
Account Number								
0001-22-6120-000-11703	LTD INSURANCE	906.56	960.86	371.98	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			
0001-22-6120-000-23000	FOOD & PROVISIONS	9.48	0.00	0.00	0.00	0.00	0.00	0.00%
0001-22-6120-000-25000	GAS & OIL	1,501.89	1,255.88	707.98	1,500.00	1,500.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Gas & Oil		Fuel needs for two Naturalist vehicles					
0001-22-6120-000-25100	Lubricants	79.96	0.00	51.56	0.00	0.00	0.00	0.00%
0001-22-6120-000-26000	STATIONARY/FORMS/GENERA	66.11	236.80	208.61	500.00	500.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Office Supplies		Office supplies & paper products for Naturalists					
0001-22-6120-000-29300	EQUIPMENT & EQUIPMENT OI	185.83	0.00	941.21	0.00	0.00	0.00	0.00%
0001-22-6120-000-29400	WEARING/SAFETY APPAREL	609.56	622.98	826.92	1,000.00	1,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Wearing Apparel		Uniforms for 3 Naturalists & NC Staff					
0001-22-6120-000-40200	TYPING, PRINTING & BINDING	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Typing, Printing & Binding		Brochures & Newsletters printed					
0001-22-6120-000-41200	POSTAGE & MAILING	60.20	75.00	31.88	1,000.00	1,000.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Postage & Mailing		Bulk mailings, flyers, newsletters etc.					
0001-22-6120-000-41300	EMPLOYEE MILEAGE	0.00	107.80	0.00	0.00	0.00	0.00	0.00%
0001-22-6120-000-41301	TRAVEL EXPENSES	945.37	885.83	201.91	1,100.00	1,100.00	0.00	0.00%
Budget Notes								
Budget Code	Subject		Description					
Budget Director	Travel Expenses		Lodging & meals for IAN Conference and Naturalist meetings					
0001-22-6120-000-42200	SCHOOL OF INSTRUCTION	899.00	760.00	462.00	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1						
					Budget	to Parent						
					Budget	Budget						
					2025-2026	2026-2027	Increase /	%				
					Budget Director	Budget Director	(Decrease)					
Account Number	2023-2024	2024-2025	2025-2026	Parent Budget								
Budget Notes	Total Activity	Total Activity	YTD Activity	2025-2026								
Budget Code			Through Jun	Budget Director								
Budget Director												

CONSERVATION

Nature Center

Fund 0001

-6123-

Office/Dept Name	Conservation
Type	Expense
Function Group	6123 - Nature Center
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
CONTRACTUAL SERVICES	21,801	6,944	27,000	22,248	(4,752)	-17.6%
PROFESSIONAL SERVICES	-	-	-	20,000	20,000	#DIV/0!
ELECTRIC LIGHT & POWER	17,138	11,046	19,000	19,000	-	0.0%
REPAIRS & MAINTENANCE: BUILDINGS	11,940	4,334	9,000	9,000	-	0.0%
CELL PHONE EXPENSE	4,271	2,060	3,600	4,200	600	16.7%
CUSTODIAL SUPPLIES	2,235	97	1,000	1,500	500	50.0%
REPAIR & MAINTENANCE: EQUIPMENT	-	62	1,000	1,000	-	0.0%
Garbage	908	454	908	910	2	0.2%
TELEPHONE EXPENSE	338	204	700	700	-	0.0%
GAS & OIL	819	320	700	700	-	0.0%
MINOR EQUIPMENT/HAND TOOL	485	1,060	500	500	-	0.0%
WATER & SEWER	296	130	150	150	-	0.0%
Equipment Rental Charges	-	-	-	-	-	#DIV/0!
Major Heating Systems	-	-	-	-	-	#DIV/0!
CHEMICALS & GASES-HERBICIDES	-	-	-	-	-	#DIV/0!
Shop Equipment	-	-	-	-	-	#DIV/0!
Lubricants	169	22	-	-	-	#DIV/0!
TIRES & TUBES	-	-	-	-	-	#DIV/0!
WEARING/SAFETY APPAREL	-	-	200	-	(200)	-100.0%
Chemicals & Gases - Brush	-	-	-	-	-	#DIV/0!
Audio Visual Supplies	211	-	-	-	-	#DIV/0!
License & Permits	30	26	-	-	-	#DIV/0!
Grand Total	60,640	26,758	63,758	79,908	16,150	25.3%

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	2026-2027 Budget Director			
Function: 6123 - CONSERV. & RECREA. SER./NATURE CENTER								
Revenue								
0001-4-22-6123-61100	BUILDING RENT	77,956.83	3,770.46	2,220.22	3,000.00	3,500.00	500.00	16.67%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Building Rent	Nature Center room rental revenue						
Total Revenue:		77,956.83	3,770.46	2,220.22	3,000.00	3,500.00	500.00	16.67%
Expense								
0001-22-6123-000-23200	CUSTODIAL SUPPLIES	1,311.22	2,234.85	96.99	1,000.00	1,500.00	500.00	50.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Custodial Supplies	Paper Products, soaps, disinfectants etc.						
0001-22-6123-000-25000	GAS & OIL	564.66	818.94	320.23	700.00	700.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Gas & Oil	Fuel for lawn mowers, weed eaters, snow blowers etc.						
0001-22-6123-000-25100	Lubricants	220.54	168.91	21.73	0.00	0.00	0.00	0.00%
0001-22-6123-000-25300	TIRES & TUBES	861.99	0.00	0.00	0.00	0.00	0.00	0.00%
0001-22-6123-000-29400	WEARING/SAFETY APPAREL	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%
0001-22-6123-000-29500	Audio Visual Supplies	99.00	210.90	0.00	0.00	0.00	0.00	0.00%
0001-22-6123-000-41400	TELEPHONE EXPENSE	341.09	337.77	203.57	700.00	700.00	0.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Telephone Expense	Nature Center Phone bill						
0001-22-6123-000-41401	CELL PHONE EXPENSE	4,590.13	4,270.65	2,060.12	3,600.00	4,200.00	600.00	16.67%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Cell Phone expense	Cell phone expense for 6 employees						
0001-22-6123-000-42601	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%
Budget Notes								
Budget Code	Subject	Description						
Budget Director	Professional Services - Monitoring	Monitoring contract moved from Building Services CIP as funds ran out. Instructed by Kenny & Ryan to create this line item and worked with Kenny on dollar amount.						
0001-22-6123-000-43100	ELECTRIC LIGHT & POWER	18,050.78	17,138.14	11,046.17	19,000.00	19,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jun	Parent Budget 2025-2026 Budget Director	2026-2027 Budget Director	Increase / (Decrease)
Account Number	Budget Notes						
Budget Code	Subject		Description				
Budget Director	Electric Light & power		Electric cost for Nature Center & shop				
0001-22-6123-000-43201	Water & Sewer	156.98	295.71	130.32	150.00	150.00	0.00 0.00%
Budget Notes							
Budget Code	Subject		Description				
Budget Director	Water & Sewrer		Water & sewer for Nature Center				
0001-22-6123-000-43202	Garbage	841.01	908.04	454.02	908.00	910.00	2.00 0.22%
Budget Notes							
Budget Code	Subject		Description				
Budget Director	Garbage		Garbage for Nature Center				
0001-22-6123-000-44100	REPAIRS & MAINTENANCE: BUIL	5,688.03	11,940.28	4,352.29	9,000.00	9,000.00	0.00 0.00%
Budget Notes							
Budget Code	Subject		Description				
Budget Director	Repairs & Maintenance		Maintenance costs on Nature Center & shop				
0001-22-6123-000-44400	REPAIR & MAINTENANCE: EQL	147.18	0.00	61.52	1,000.00	1,000.00	0.00 0.00%
Budget Notes							
Budget Code	Subject		Description				
Budget Director	Equipment maintenance & repair		Maintenance on large equipment - Bobcats, Tractors, UTV's etc.				
0001-22-6123-000-44901	CONTRACTUAL SERVICES	23,729.70	21,800.54	6,943.85	27,000.00	22,248.00	-4,752.00 -17.60%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Carpet Cleaning	0.00	0.00	580.00			
Budget Director	Custodial Cleaning	0.00	0.00	15,168.00			
Budget Director	HVAC Maintenance Contract	0.00	0.00	3,500.00			
Budget Director	Midwest Alarm	0.00	0.00	250.00			
Budget Director	Olson Pest	0.00	0.00	1,200.00			
Budget Director	Schumacher Elevator	0.00	0.00	950.00			
Budget Director	Window Cleaning Contract	0.00	0.00	600.00			
0001-22-6123-000-48700	License & Permits	15.00	30.00	26.01	0.00	0.00	0.00 0.00%
0001-22-6123-000-63700	MINOR EQUIPMENT/HAND TC	1,337.75	485.03	1,059.95	500.00	500.00	0.00 0.00%

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	Budget Notes	2023-2024	2024-2025	2025-2026				
Budget Code	Subject	Total Activity	Total Activity	YTD Activity				
Budget Director	Description							
	Minor Equipment & Hand Tools	Tools & equipment for Nature Center shop, chainsaws, power tools & weed eaters						
Total Expense:		57,955.06	60,639.76	26,776.77	63,758.00	79,908.00	16,150.00	25.33%
Total Function: 6123 - CONSERV. & RECREA. SER./NATURE CE		20,001.77	-56,869.30	-24,556.55	-60,758.00	-76,408.00	-15,650.00	25.76%
Total Fund: 0001 - GENERAL BASIC:		-2,266,155.88	-2,447,559.34	-1,279,087.94	-2,347,400.31	-2,713,497.05	-366,096.74	15.60%

BUILDING SERVICES 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	Building Services
Type	Expense
Fund	(Multiple Items)

Function Group	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)	% Variance
9101 - Courthouse	676,463	334,035	724,767	772,171	47,404	6.5%
9102 - Old LEC	288,051	120	177,629	-	(177,629)	-100.0%
9103 - Trosper/Hoyt	507,799	337,700	601,776	631,218	29,443	4.9%
9104 - Anthon Courthouse	182	-	2,500	35,482	32,982	1319.3%
9105 - Praire Hill	11,308	5,016	17,734	18,520	786	4.4%
9106 - District Health	28,124	300	20,000	20,000	-	0.0%
9108 - Building Services	668,207	359,943	625,277	698,726	73,449	11.7%
9109 - Tri-View	8,931	327	9,720	63,470	53,750	553.0%
9113 - LEC	740,702	485,973	1,282,654	1,509,776	227,122	17.7%
Grand Total	2,929,768	1,523,414	3,462,056	3,749,364	287,308	8.3%

Office/Dept Name	Building Services
Type	Expense

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget Inc/(Dec)	% Variance
ORGANIZED EMPLOYEES	810,492	461,000	868,882	1,003,013	134,131	15.4%
ELECTRIC LIGHT & POWER	299,007	193,793	493,298	468,220	(25,078)	-5.1%
EMPLOYEE HOSPITALIZATION	276,019	153,273	295,997	364,446	68,449	23.1%
REPAIRS & MAINTENACE: BUILDINGS	113,167	19,880	112,785	192,101	79,316	70.3%
NATURAL & LP GAS	158,588	80,170	185,159	187,036	1,877	1.0%
REPAIR & MAINTENANCE: HVAC SYSTEMS	118,219	85,695	163,000	183,000	20,000	12.3%
MAINTENANCE CONTRACTS	101,041	74,077	106,927	164,500	57,573	53.8%
DEPARTMENT HEADS	121,485	71,582	128,750	131,325	2,575	2.0%
IPERS - CNTY CONTRIBUTION	107,543	56,733	114,265	116,136	1,871	1.6%
WATER & SEWER	118,318	65,250	76,053	115,240	39,187	51.5%
CUSTODIAL SUPPLIES	83,442	41,374	104,559	97,700	(6,859)	-6.6%
FICA - CNTY CONTRIBUTION	84,353	44,450	89,231	90,287	1,057	1.2%
SUPERVISORY	170,012	52,243	174,518	82,296	(92,222)	-52.8%
MACHINERY & EQUIPMENT: MOTOR VEHICLE	15,663	-	-	65,000	65,000	#DIV/0!
CONTRACTUAL SERVICES	61,848	2,565	61,631	60,640	(991)	-1.6%
REPAIR & MAINTENANCE: PLUMBING	41,628	16,413	31,350	53,495	22,145	70.6%
PROFESSIONAL SERVICES	71,514	40,241	216,873	52,600	(164,273)	-75.7%
SANITATION & DISPOSAL SERVICES	29,445	15,734	49,657	51,150	1,493	3.0%
BUILDINGS	531,782	130,116	-	45,000	45,000	#DIV/0!
REPAIR & MAINTENANCE: EQUIPMENT	23,947	2,599	43,300	41,300	(2,000)	-4.6%
ELECTRICAL SUPPLIES	1,546	428	7,450	27,650	20,200	271.1%
Constuction & Maintenance Equipment	-	-	-	26,000	26,000	#DIV/0!
TOOLS, MATERIALS & SUPPLIES: HAND TOOLS	17,319	4,101	16,025	16,025	-	0.0%
WAGE PLAN EMP. PART TIME	12,998	7,473	13,356	13,622	266	2.0%
Repairs & Maintenance: Kitchen	-	-	-	13,000	13,000	#DIV/0!
ELECTRICAL REPAIRS	14,905	1,185	10,800	10,800	-	0.0%
SALT	1,500	5,351	3,050	9,795	6,745	221.1%
CELL PHONE EXPENSE	9,340	4,132	8,000	8,000	-	0.0%
DENTAL INSURANCE	6,550	3,701	7,049	7,754	705	10.0%
TELEPHONE EXPENSE	5,865	3,061	3,600	6,050	2,450	68.1%
WEARING/SAFETY APPAREL	6,755	3,277	6,000	6,000	-	0.0%
PAINT	1,126	333	10,500	5,750	(4,750)	-45.2%
ELEVATOR PERMITS	5,265	1,515	5,230	5,580	350	6.7%
LTD INSURANCE	5,598	2,439	5,174	5,463	289	5.6%
GAS & OIL	3,753	1,907	4,500	4,500	-	0.0%
REPAIR & MAINTENANCE: VEHICLE	9,425	1,257	4,000	3,500	(500)	-12.5%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	4,088	2,406	3,500	3,500	-	0.0%
SCHOOL OF INSTRUCTION	305	185	2,500	2,000	(500)	-20.0%
TRAVEL EXPENSES	-	552	5,000	2,000	(3,000)	-60.0%
MEAL EXPENSES	1,118	575	250	2,000	1,750	700.0%
BOILER PERMITS	120	440	1,240	1,240	-	0.0%
FIRE SAFETY PERMITS	1,480	900	1,650	1,040	(610)	-37.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	2,769	-	-	1,000	1,000	#DIV/0!
LIFE INSURANCE	752	426	806	845	38	4.8%
DNR PERMIT	415	415	500	500	-	0.0%
CHEMICALS & GASES-HERBICIDES	60	90	350	500	150	42.9%
EMPLOYEE MILEAGE	473	102	360	365	5	1.4%
BUILDING PERMITS	-	-	-	200	200	#DIV/0!
MACHINERY & EQUIPMENT: SECURITY	-	-	-	200	200	#DIV/0!
SHIFT DIFFERENTIAL	12,401	7,101	9,778	-	(9,778)	-100.0%
STANDBY PAY	4,339	2,455	4,437	-	(4,437)	-100.0%
Grand Total	3,480,277	1,668,042	3,462,056	3,749,364	287,308	8.3%

Woodbury County, Iowa
FY 2026-2027
Authorized Positions - Building Services

Office/Dept	BLDG SVS
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Row Labels	Authorized Positions	Current FTE
(blank)	22.6	21.6
Building Services - Custodian	10.0	10.0
Building Services- Maintenance Tech	7.0	6.0
Building Services-Lead Custodian	2.0	2.0
Building Services Supervisor	1.0	1.0
Building Services Director	1.0	1.0
Building Services - Clerk III	1.0	1.0
Building Services Aide	0.6	0.6
Building Services - Maintenance Worker	0.0	0.0
Grand Total	22.6	21.6

Woodbury County, Iowa
FY 2026-2027
Building Services - Union Members

Office/Dept	BLDG SVS
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Row Labels	Authorized Positions	Current FTE
AFSCME Courthouse	20.0	19.0
Building Services - Custodian	10.0	10.0
Building Services- Maintenance Tech	7.0	6.0
Building Services-Lead Custodian	2.0	2.0
Building Services - Clerk III	1.0	1.0
Building Services - Maintenance Worker	0.0	0.0
Grand Total	20.0	19.0

BUILDING SERVICES

Courthouse

Fund 0001

-9101-

Office/Dept Name	Building Services
Type	Expense
Function Group	9101 - Courthouse
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
ORGANIZED EMPLOYEES	248,593	137,040	246,460	255,869	9,409	3.8%
ELECTRIC LIGHT & POWER	70,072	29,110	77,616	75,000	(2,616)	-3.4%
EMPLOYEE HOSPITALIZATION	62,788	32,884	63,879	69,407	5,528	8.7%
REPAIRS & MAINTENANCE: BUILDINGS	38,720	2,420	38,850	68,850	30,000	77.2%
NATURAL & LP GAS	50,692	22,779	57,243	58,320	1,077	1.9%
REPAIR & MAINTENANCE: HVAC SYSTEMS	21,410	16,712	55,000	50,000	(5,000)	-9.1%
MAINTENANCE CONTRACTS	28,950	25,144	29,591	38,000	8,409	28.4%
WATER & SEWER	26,126	14,099	15,455	27,000	11,545	74.7%
IPERS - CNTY CONTRIBUTION	24,572	13,473	24,204	24,154	(50)	-0.2%
REPAIR & MAINTENANCE: PLUMBING	18,382	1,416	20,000	20,000	-	0.0%
FICA - CNTY CONTRIBUTION	19,161	10,476	18,823	18,828	6	0.0%
CUSTODIAL SUPPLIES	11,315	4,401	19,022	16,500	(2,522)	-13.3%
PROFESSIONAL SERVICES	14,180	6,711	15,582	15,500	(82)	-0.5%
CONTRACTUAL SERVICES	8,657	1,630	10,098	10,000	(98)	-1.0%
REPAIR & MAINTENANCE: EQUIPMENT	933	-	5,000	5,000	-	0.0%
SANITATION & DISPOSAL SERVICES	3,858	2,286	4,491	4,450	(41)	-0.9%
ELECTRICAL REPAIRS	6,989	888	4,000	4,000	-	0.0%
ELEVATOR PERMITS	1,965	1,065	2,280	2,280	-	0.0%
DENTAL INSURANCE	1,796	1,028	1,762	1,762	-	0.0%
TELEPHONE EXPENSE	1,359	789	800	1,400	600	75.0%
SALT	500	942	250	1,295	1,045	418.0%
LTD INSURANCE	1,290	666	1,223	1,254	31	2.5%
ELECTRICAL SUPPLIES	88	354	1,000	1,000	-	0.0%
TOOLS, MATERIALS & SUPPLIES: HAND TOOLS	1,084	176	750	750	-	0.0%
FIRE SAFETY PERMITS	500	500	500	600	100	20.0%
PAINT	493	218	500	500	-	0.0%
LIFE INSURANCE	196	112	192	192	-	0.0%
BOILER PERMITS	80	80	160	160	-	0.0%
EMPLOYEE MILEAGE	6	46	100	100	-	0.0%
SHIFT DIFFERENTIAL	4,559	2,261	3,891	-	(3,891)	-100.0%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	-	-	-	-	-	#DIV/0!
TEMPORARY EMPLOYEES	-	-	-	-	-	#DIV/0!
BUILDING PERMITS	-	-	-	-	-	#DIV/0!
UNEMPLOYMENT CLAIMS	-	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: MOTOR VEHICLE	-	-	-	-	-	#DIV/0!
GAS & OIL	-	-	-	-	-	#DIV/0!
SCHOOL OF INSTRUCTION	-	-	-	-	-	#DIV/0!
DEPARTMENT HEADS	-	-	-	-	-	#DIV/0!
STANDBY PAY	2,111	1,014	1,930	-	(1,930)	-100.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	-	-	-	-	-	#DIV/0!
SUPERVISORY	-	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: SECURITY	-	-	-	-	-	#DIV/0!
REPAIR & MAINTENANCE: VEHICLE	-	-	-	-	-	#DIV/0!
BUILDINGS	-	-	-	-	-	#DIV/0!
CAR ALLOWANCE	-	-	-	-	-	#DIV/0!
WAGE PLAN EMP. PART TIME	-	-	-	-	-	#DIV/0!
CELL PHONE EXPENSE	-	-	-	-	-	#DIV/0!
WEARING/SAFETY APPAREL	-	-	-	-	-	#DIV/0!
ORGANIZED EMPLOYEES P/T	-	-	-	-	-	#DIV/0!
OVERTIME	5,038	2,405	4,115	-	(4,115)	-100.0%
Grand Total	676,463	333,124	724,767	772,171	47,404	6.5%



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: 9101 - CENTRAL SERVICES/COURTHOUSE								
Expense								
0001-16-9101-000-10007	ORGANIZED EMPLOYEES	236,109.93	248,593.41	137,039.75	246,459.52	255,868.77	9,409.25	3.82%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	255,868.77			
0001-16-9101-000-10400	OVERTIME	3,879.66	5,038.13	2,405.18	4,115.00	0.00	-4,115.00	-100.00%
0001-16-9101-000-10421	SHIFT DIFFERENTIAL	2,422.03	4,558.78	2,260.83	3,890.87	0.00	-3,890.87	-100.00%
0001-16-9101-000-10425	STANDBY PAY	2,090.44	2,111.20	1,014.01	1,930.02	0.00	-1,930.02	-100.00%
0001-16-9101-000-11000	FICA - CNTY CONTRIBUTION	17,965.70	19,160.74	10,475.82	18,822.83	18,828.45	5.62	0.03%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	18,828.45			
0001-16-9101-000-11100	IPERS - CNTY CONTRIBUTION	23,081.10	24,572.42	13,472.80	24,203.73	24,154.00	-49.73	-0.21%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	24,154.00			
0001-16-9101-000-11300	EMPLOYEE HOSPITALIZATION	61,726.08	62,788.36	32,883.63	63,878.64	69,406.56	5,527.92	8.65%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	69,406.56			
0001-16-9101-000-11701	LIFE INSURANCE	192.28	195.65	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			
0001-16-9101-000-11702	DENTAL INSURANCE	1,764.78	1,795.89	1,027.95	1,762.20	1,762.20	0.00	0.00%

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		
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	1,762.20			
0001-16-9101-000-11703	LTD INSURANCE	1,247.15	1,290.37	665.60	1,223.47	1,254.00	30.53 2.50%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	1,254.00			
0001-16-9101-000-21201	SALT	0.00	500.00	942.40	250.00	1,295.00	1,045.00 418.00%
0001-16-9101-000-21600	ELECTRICAL SUPPLIES	623.17	87.52	353.82	1,000.00	1,000.00	0.00 0.00%
0001-16-9101-000-21801	PAINT	208.43	493.03	217.68	500.00	500.00	0.00 0.00%
0001-16-9101-000-23200	CUSTODIAL SUPPLIES	18,844.64	11,314.78	4,487.66	19,022.00	16,500.00	-2,522.00 -13.26%
0001-16-9101-000-29000	TOOLS, MATERIALS & SUPPLIE	264.33	1,084.10	175.53	750.00	750.00	0.00 0.00%
0001-16-9101-000-41300	EMPLOYEE MILEAGE	17.03	6.03	46.20	100.00	100.00	0.00 0.00%
0001-16-9101-000-41400	TELEPHONE EXPENSE	1,254.39	1,358.62	788.82	800.00	1,400.00	600.00 75.00%
0001-16-9101-000-42601	PROFESSIONAL SERVICES	3,996.21	14,179.94	6,711.35	15,582.00	15,500.00	-82.00 -0.53%
0001-16-9101-000-43000	NATURAL & LP GAS	45,794.62	50,691.56	22,778.80	57,243.28	58,320.00	1,076.72 1.88%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	3 year average +4%	0.00	0.00	58,320.00			
0001-16-9101-000-43100	ELECTRIC LIGHT & POWER	73,700.58	70,072.15	29,110.19	77,615.96	75,000.00	-2,615.96 -3.37%
0001-16-9101-000-43200	WATER & SEWER	16,046.63	26,126.31	14,098.91	15,455.11	27,000.00	11,544.89 74.70%
0001-16-9101-000-44100	REPAIRS & MAINTENACE: BUIL	39,969.55	38,720.20	3,070.57	38,850.00	68,850.00	30,000.00 77.22%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	FY2026 + \$30,000 Carpeting	0.00	0.00	68,850.00			
0001-16-9101-000-44400	REPAIR & MAINTENANCE: EQL	1,281.61	933.00	0.00	5,000.00	5,000.00	0.00 0.00%
0001-16-9101-000-44500	REPAIR & MAINTENANCE: PLU	5,876.93	18,382.18	1,590.73	20,000.00	20,000.00	0.00 0.00%
0001-16-9101-000-44701	ELECTRICAL REPAIRS	1,403.26	6,989.17	887.92	4,000.00	4,000.00	0.00 0.00%
0001-16-9101-000-44900	MAINTENANCE CONTRACTS	27,997.77	28,949.73	25,144.23	29,591.02	38,000.00	8,408.98 28.42%
0001-16-9101-000-44901	CONTRACTUAL SERVICES	6,810.00	8,657.00	1,629.68	10,098.00	10,000.00	-98.00 -0.97%
0001-16-9101-000-44902	REPAIR & MAINTENANCE: HV/	57,853.78	21,410.08	16,711.83	55,000.00	50,000.00	-5,000.00 -9.09%
0001-16-9101-000-47500	SANITATION & DISPOSAL SERV	3,675.28	3,858.00	2,286.00	4,491.00	4,450.00	-41.00 -0.91%
0001-16-9101-000-48702	ELEVATOR PERMITS	1,065.00	1,965.00	1,065.00	2,280.00	2,280.00	0.00 0.00%
0001-16-9101-000-48703	BOILER PERMITS	0.00	80.00	80.00	160.00	160.00	0.00 0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	Increase /	
Account Number		Total Activity	Total Activity	YTD Activity	Budget Director	Budget Director	(Decrease)	
				Through Jun				
0001-16-9101-000-48704	FIRE SAFETY PERMITS	500.00	500.00	500.00	500.00	600.00	100.00	20.00%
	Total Expense:	657,662.36	676,463.35	334,034.89	724,766.65	772,170.98	47,404.33	6.54%
Total Function: 9101 - CENTRAL SERVICES/COURTHOUSE:		657,662.36	676,463.35	334,034.89	724,766.65	772,170.98	47,404.33	6.54%

BUILDING SERVICES

Old LEC

Fund 0001

-9102-

Office/Dept Name	Building Services
Type	Expense
Function Group	9102 - Old LEC
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% of Budget FY26
SALT	-	-	-	-	-	#DIV/0!
OVERTIME	2,782	-	-	-	-	#DIV/0!
BOILER PERMITS	-	-	-	-	-	#DIV/0!
BUILDING PERMITS	-	-	-	-	-	#DIV/0!
REPAIR & MAINTENANCE: HVAC SYSTEMS	675	-	-	-	-	#DIV/0!
BUILDINGS	-	-	-	-	-	#DIV/0!
TELEPHONE EXPENSE	358	-	-	-	-	#DIV/0!
CONTRACTUAL SERVICES	-	-	-	-	-	#DIV/0!
NATURAL & LP GAS	10,115	-	-	-	-	#DIV/0!
CUSTODIAL SUPPLIES	4,619	-	-	-	-	#DIV/0!
PROFESSIONAL SERVICES	12,427	120	177,629	-	(177,629)	-100.0%
DENTAL INSURANCE	617	-	-	-	-	#DIV/0!
REPAIR & MAINTENANCE: VEHICLE	-	-	-	-	-	#DIV/0!
ELECTRIC LIGHT & POWER	57,951	-	-	-	-	#DIV/0!
SHIFT DIFFERENTIAL	386	-	-	-	-	#DIV/0!
ELECTRICAL REPAIRS	-	-	-	-	-	#DIV/0!
WATER & SEWER	36,429	-	-	-	-	#DIV/0!
ELECTRICAL SUPPLIES	-	-	-	-	-	#DIV/0!
MAINTENANCE CONTRACTS	3,256	-	-	-	-	#DIV/0!
ELEVATOR PERMITS	-	-	-	-	-	#DIV/0!
ORGANIZED EMPLOYEES	92,225	-	-	-	-	#DIV/0!
EMPLOYEE HOSPITALIZATION	31,977	-	-	-	-	#DIV/0!
PAINT	-	-	-	-	-	#DIV/0!
EMPLOYEE MILEAGE	325	-	-	-	-	#DIV/0!
REPAIR & MAINTENANCE: EQUIPMENT	4,519	-	-	-	-	#DIV/0!
FICA - CNTY CONTRIBUTION	6,992	-	-	-	-	#DIV/0!
REPAIR & MAINTENANCE: PLUMBING	3,567	-	-	-	-	#DIV/0!
FIRE SAFETY PERMITS	580	-	-	-	-	#DIV/0!
REPAIRS & MAINTENANCE: BUILDINGS	1,804	-	-	-	-	#DIV/0!
IPERS - CNTY CONTRIBUTION	8,799	-	-	-	-	#DIV/0!
SANITATION & DISPOSAL SERVICES	6,078	-	-	-	-	#DIV/0!
LIFE INSURANCE	67	-	-	-	-	#DIV/0!
STANDBY PAY	902	-	-	-	-	#DIV/0!
LTD INSURANCE	492	-	-	-	-	#DIV/0!
TOOLS, MATERIALS & SUPPLIES: HAND TOOLS	108	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	-	-	-	-	-	#DIV/0!
WEARING/SAFETY APPAREL	-	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: MOTOR VEHICLE	-	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: SECURITY	-	-	-	-	-	#DIV/0!
Grand Total	288,051	120	177,629	-	(177,629)	-100.0%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2025-2026	2026-2027	Increase /	
Account Number		2023-2024	2024-2025	2025-2026	Budget Director	Budget Director	(Decrease)	
Function: 9102 - CENTRAL SERVICES/LEC BUILDING		Total Activity	Total Activity	YTD Activity Through Jun				
Expense								
0001-16-9102-000-10007	ORGANIZED EMPLOYEES	154,803.97	92,225.30	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-10400	OVERTIME	2,414.21	2,782.00	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-10421	SHIFT DIFFERENTIAL	798.36	386.09	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-10425	STANDBY PAY	1,338.23	902.20	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-11000	FICA - CNTY CONTRIBUTION	11,540.62	6,991.83	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-11100	IPERS - CNTY CONTRIBUTION	15,043.10	8,799.40	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-11300	EMPLOYEE HOSPITALIZATION	55,095.27	31,977.07	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-11701	LIFE INSURANCE	115.20	67.20	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-11702	DENTAL INSURANCE	1,057.32	616.77	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-11703	LTD INSURANCE	812.65	492.20	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-21201	SALT	1,321.25	0.00	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-21600	ELECTRICAL SUPPLIES	45.08	0.00	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-21801	PAINT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-23200	CUSTODIAL SUPPLIES	19,635.29	4,619.09	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-29000	TOOLS, MATERIALS & SUPPLIE	454.24	107.91	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-41300	EMPLOYEE MILEAGE	200.50	324.85	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-41400	TELEPHONE EXPENSE	527.22	358.24	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-42601	PROFESSIONAL SERVICES	3,797.41	12,427.27	120.00	177,629.00	0.00	-177,629.00	-100.00%
0001-16-9102-000-43000	NATURAL & LP GAS	37,117.59	10,115.34	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-43100	ELECTRIC LIGHT & POWER	131,984.59	57,951.37	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-43200	WATER & SEWER	93,400.74	36,428.71	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-44100	REPAIRS & MAINTENACE: BUIL	1,682.19	1,804.17	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-44400	REPAIR & MAINTENANCE: EQL	3,598.23	4,518.76	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-44500	REPAIR & MAINTENANCE: PLU	14,057.65	3,566.84	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-44701	ELECTRICAL REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-44900	MAINTENANCE CONTRACTS	6,295.44	3,256.31	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-44901	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-44902	REPAIR & MAINTENANCE: HVA	10,927.47	674.52	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-47500	SANITATION & DISPOSAL SERV	12,166.68	6,077.61	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-48702	ELEVATOR PERMITS	650.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-48703	BOILER PERMITS	40.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-16-9102-000-48704	FIRE SAFETY PERMITS	420.00	580.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		581,340.50	288,051.05	120.00	177,629.00	0.00	-177,629.00	-100.00%
Total Function: 9102 - CENTRAL SERVICES/LEC BUILDING:		581,340.50	288,051.05	120.00	177,629.00	0.00	-177,629.00	-100.00%

BUILDING SERVICES

Trosper Hoyt

Fund 0001

-9103-

Office/Dept Name	Building Services
Type	Expense
Function Group	9103 - Trosper/Hoyt
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% Variance
ORGANIZED EMPLOYEES	185,417	111,803	244,497	245,154	657	0.3%
EMPLOYEE HOSPITALIZATION	70,059	38,674	94,192	83,346	(10,847)	-11.5%
ELECTRIC LIGHT & POWER	68,351	45,549	74,226	77,000	2,774	3.7%
REPAIR & MAINTENANCE: HVAC SYSTEMS	43,020	54,515	25,000	50,000	25,000	100.0%
MAINTENANCE CONTRACTS	21,166	21,919	21,511	25,000	3,489	16.2%
REPAIRS & MAINTENANCE: BUILDINGS	11,921	563	10,000	24,869	14,869	148.7%
NATURAL & LP GAS	20,290	12,955	23,725	24,526	801	3.4%
IPERS - CNTY CONTRIBUTION	17,938	10,805	23,678	23,143	(536)	-2.3%
FICA - CNTY CONTRIBUTION	13,826	8,392	18,173	17,763	(410)	-2.3%
CUSTODIAL SUPPLIES	7,704	5,433	19,022	15,000	(4,022)	-21.1%
WATER & SEWER	9,119	5,042	9,886	9,885	(1)	0.0%
PROFESSIONAL SERVICES	7,233	3,884	6,174	7,000	826	13.4%
REPAIR & MAINTENANCE: PLUMBING	11,041	3,701	5,000	5,745	745	14.9%
SANITATION & DISPOSAL SERVICES	4,914	2,154	5,108	5,200	92	1.8%
SALT	500	3,985	800	4,000	3,200	400.0%
CONTRACTUAL SERVICES	1,755	360	2,933	2,040	(893)	-30.4%
ELECTRICAL REPAIRS	-	-	2,000	2,000	-	0.0%
REPAIR & MAINTENANCE: EQUIPMENT	1,500	-	2,000	2,000	-	0.0%
DENTAL INSURANCE	1,317	764	1,762	1,762	-	0.0%
LTD INSURANCE	975	514	1,213	1,199	(14)	-1.2%
ELECTRICAL SUPPLIES	739	-	1,000	1,000	-	0.0%
TELEPHONE EXPENSE	1,213	622	1,000	1,000	-	0.0%
TOOLS, MATERIALS & SUPPLIES: HAND TOOLS	340	-	500	500	-	0.0%
DNR PERMIT	415	415	500	500	-	0.0%
PAINT	428	-	500	500	-	0.0%
ELEVATOR PERMITS	450	450	450	450	-	0.0%
FIRE SAFETY PERMITS	310	310	310	350	40	12.9%
LIFE INSURANCE	144	83	192	192	-	0.0%
BOILER PERMITS	40	40	80	80	-	0.0%
EMPLOYEE MILEAGE	11	-	10	15	5	50.0%
OVERTIME	1,558	1,513	2,682	-	(2,682)	-100.0%
STANDBY PAY	581	1,000	732	-	(732)	-100.0%
SHIFT DIFFERENTIAL	3,526	2,254	2,918	-	(2,918)	-100.0%
BUILDING PERMITS	-	-	-	-	-	#DIV/0!
WEARING/SAFETY APPAREL	-	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: MOTOR VEHICLE	-	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: SECURITY	-	-	-	-	-	#DIV/0!
Grand Total	507,799	337,700	601,776	631,218	29,443	4.9%

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					
Function: 9103 - CENTRAL SERVICES/TROSPER/HOYT BLDG SERVICE	Total Activity	Total Activity	YTD Activity Through Jun					
Expense								
0001-16-9103-000-10007	ORGANIZED EMPLOYEES	184,246.15	185,416.62	119,505.85	244,497.13	245,154.00	656.87	0.27%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	361,739.83				
Budget Director	Reclass prior to Budget Hearing	0.00	0.00	-116,585.83				
0001-16-9103-000-10400	OVERTIME	1,070.75	1,558.24	1,598.83	2,682.02	0.00	-2,682.02	-100.00%
0001-16-9103-000-10421	SHIFT DIFFERENTIAL	2,431.64	3,526.07	2,415.66	2,917.95	0.00	-2,917.95	-100.00%
0001-16-9103-000-10425	STANDBY PAY	0.00	580.89	1,083.11	731.90	0.00	-731.90	-100.00%
0001-16-9103-000-11000	FICA - CNTY CONTRIBUTION	13,540.07	13,825.86	8,978.54	18,173.09	17,762.88	-410.21	-2.26%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	26,168.89				
Budget Director	Reclass prior to Budget Hearing	0.00	0.00	-8,406.01				
0001-16-9103-000-11100	IPERS - CNTY CONTRIBUTION	17,723.46	17,938.20	11,563.37	23,678.25	23,142.52	-535.73	-2.26%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	34,148.22				
Budget Director	Reclass prior to Budget Hearing	0.00	0.00	-11,005.70				
0001-16-9103-000-11300	EMPLOYEE HOSPITALIZATION	73,252.24	70,058.69	42,214.58	94,192.32	83,345.52	-10,846.80	-11.52%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	140,125.68				
Budget Director	Reclass prior to Budget Hearing	0.00	0.00	-56,780.16				
0001-16-9103-000-11701	LIFE INSURANCE	153.32	143.55	83.20	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	268.80				
Budget Director	Reclass prior to Budget Hearing	0.00	0.00	-76.80				
0001-16-9103-000-11702	DENTAL INSURANCE	1,407.18	1,317.33	763.62	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	2,467.08				
Budget Director	Reclass prior to Budget Hearing	0.00	0.00	-704.88				

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		
0001-16-9103-000-11703	LTD INSURANCE	957.46	974.52	554.79	1,213.46	1,199.36	-14.10	-1.16%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	1,743.03			
Budget Director	Reclass prior to Budget Hearing		0.00	0.00	-543.67			
0001-16-9103-000-21201	SALT	1,321.25	500.00	3,985.26	800.00	4,000.00	3,200.00	400.00%
0001-16-9103-000-21600	ELECTRICAL SUPPLIES	0.00	738.58	0.00	1,000.00	1,000.00	0.00	0.00%
0001-16-9103-000-21801	PAINT	39.74	427.91	0.00	500.00	500.00	0.00	0.00%
0001-16-9103-000-23200	CUSTODIAL SUPPLIES	14,447.01	7,703.77	5,433.33	19,022.00	15,000.00	-4,022.00	-21.14%
0001-16-9103-000-29000	TOOLS, MATERIALS & SUPPLIE	94.69	340.03	0.00	500.00	500.00	0.00	0.00%
0001-16-9103-000-41300	EMPLOYEE MILEAGE	27.87	11.39	0.00	10.00	15.00	5.00	50.00%
0001-16-9103-000-41400	TELEPHONE EXPENSE	968.08	1,213.08	622.44	1,000.00	1,000.00	0.00	0.00%
0001-16-9103-000-42601	PROFESSIONAL SERVICES	3,283.16	7,233.25	3,884.22	6,174.00	7,000.00	826.00	13.38%
0001-16-9103-000-43000	NATURAL & LP GAS	18,980.28	20,289.66	12,954.95	23,725.35	24,526.00	800.65	3.37%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	3 year Avg +4%		0.00	0.00	24,526.00			
0001-16-9103-000-43100	ELECTRIC LIGHT & POWER	71,936.57	68,351.36	45,549.02	74,226.44	77,000.00	2,773.56	3.74%
0001-16-9103-000-43200	WATER & SEWER	10,387.10	9,118.58	5,042.20	9,886.19	9,885.00	-1.19	-0.01%
0001-16-9103-000-44100	REPAIRS & MAINTENACE: BUIL	23,512.31	11,921.15	562.74	10,000.00	24,869.00	14,869.00	148.69%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	3 year avg +3%		0.00	0.00	24,869.00			
0001-16-9103-000-44400	REPAIR & MAINTENANCE: EQL	902.03	1,500.00	0.00	2,000.00	2,000.00	0.00	0.00%
0001-16-9103-000-44500	REPAIR & MAINTENANCE: PLU	2,576.14	11,040.97	3,700.68	5,000.00	5,745.00	745.00	14.90%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	3 year avg +3%		0.00	0.00	5,745.00			
0001-16-9103-000-44701	ELECTRICAL REPAIRS	120.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
0001-16-9103-000-44900	MAINTENANCE CONTRACTS	20,717.60	21,166.01	21,919.12	21,510.53	25,000.00	3,489.37	16.22%
0001-16-9103-000-44901	CONTRACTUAL SERVICES	2,136.00	1,755.00	360.00	2,933.00	2,040.00	-893.00	-30.45%
0001-16-9103-000-44902	REPAIR & MAINTENANCE: HV&	21,390.70	43,019.59	54,515.24	25,000.00	50,000.00	25,000.00	100.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Continued unexpected expenses.		0.00	0.00	50,000.00			
0001-16-9103-000-47500	SANITATION & DISPOSAL SERV	4,180.59	4,913.64	2,154.03	5,108.00	5,200.00	92.00	1.80%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Budget		to Parent	
					Budget		Budget	
							%	

BUILDING SERVICES

Anthon Courthouse

Fund 0001

-9104-

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					2025-2026	2026-2027	Increase /	%
					Budget Director	Budget Director	(Decrease)	
Account Number					2023-2024	2024-2025	2025-2026	
Function: 9104 - CENTRAL SERVICES/ANTHON COURTHOUSE					Total Activity	Total Activity	YTD Activity	
Expense							Through Jun	
0001-16-9104-000-44100	REPAIRS & MAINTENANCE: BUIL	1,064.12	182.42	0.00	2,500.00	35,482.00	32,982.00	1,319.28%
Budget Detail								
Budget Code	Description	Units		Price	Amount			
Budget Director	2025 Repair Quotes +\$2500	0.00		0.00	35,482.00			
Total Expense:		1,064.12	182.42	0.00	2,500.00	35,482.00	32,982.00	1,319.28%
Total Function: 9104 - CENTRAL SERVICES/ANTHON COURTH		1,064.12	182.42	0.00	2,500.00	35,482.00	32,982.00	1,319.28%

BUILDING SERVICES

Prairie Hills Facility

Fund 0001

-9105-

Budget Comparison Report

					Comparison 1		Comparison 1	
					Budget		to Parent	
					Budget		Budget	
					2025-2026		Increase /	
					Budget Director		(Decrease)	
					2026-2027		%	
					Budget Director			
Account Number								
Function: 9105 - CENTRAL SERVICES/PRAIRIE HILL FACILITY								
Expense								
0001-16-9105-000-20200	CHEMICALS & GASES-HERBICII	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
0001-16-9105-000-21600	ELECTRICAL SUPPLIES	44.56	0.00	0.00	150.00	150.00	0.00	0.00%
0001-16-9105-000-23200	CUSTODIAL SUPPLIES	426.97	194.19	0.00	705.00	500.00	-205.00	-29.08%
0001-16-9105-000-42601	PROFESSIONAL SERVICES	5,306.75	1,108.89	0.00	1,400.00	1,400.00	0.00	0.00%
0001-16-9105-000-43000	NATURAL & LP GAS	0.00	287.44	0.00	0.00	0.00	0.00	0.00%
0001-16-9105-000-43100	ELECTRIC LIGHT & POWER	3,568.97	2,928.64	2,096.17	4,020.59	4,020.00	-0.59	-0.01%
0001-16-9105-000-44100	REPAIRS & MAINTENACE: BUIL	359.27	464.87	0.00	2,500.00	2,500.00	0.00	0.00%
0001-16-9105-000-44400	REPAIR & MAINTENANCE: EQL	289.90	0.00	0.00	0.00	0.00	0.00	0.00%
0001-16-9105-000-44500	REPAIR & MAINTENANCE: PLU	524.71	116.86	224.20	2,500.00	2,500.00	0.00	0.00%
0001-16-9105-000-44901	CONTRACTUAL SERVICES	0.00	2,150.00	0.00	1,750.00	1,750.00	0.00	0.00%
0001-16-9105-000-44902	REPAIR & MAINTENANCE: HV/E	0.00	600.00	146.06	1,000.00	1,000.00	0.00	0.00%
0001-16-9105-000-47500	SANITATION & DISPOSAL SERV	2,871.38	3,457.05	2,550.00	3,508.00	4,500.00	992.00	28.28%
Total Expense:		13,392.51	11,307.94	5,016.43	17,733.59	18,520.00	786.41	4.43%
Total Function: 9105 - CENTRAL SERVICES/PRAIRIE HILL FACIL		13,392.51	11,307.94	5,016.43	17,733.59	18,520.00	786.41	4.43%

BUILDING SERVICES

District Health Bldg

Fund 0001

-9106-

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: 9106 - CENTRAL SERVICES/DISTRICT HEALTH BLDG.								
Expense								
0001-16-9106-000-44902	REPAIR & MAINTENANCE: HVAC	29,390.53	28,124.32	300.00	20,000.00	20,000.00	0.00	0.00%
Total Expense:		29,390.53	28,124.32	300.00	20,000.00	20,000.00	0.00	0.00%
Total Function: 9106 - CENTRAL SERVICES/DISTRICT HEALTH B		29,390.53	28,124.32	300.00	20,000.00	20,000.00	0.00	0.00%

BUILDING SERVICES

Building Services

Fund 0001

-9108-

Office/Dept Name	Building Services
Type	Expense
Function Group	9108 - Building Services
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% Variance
ORGANIZED EMPLOYEES	127,039	103,361	95,956	157,790	61,834	64.4%
DEPARTMENT HEADS	121,485	71,582	128,750	131,325	2,575	2.0%
EMPLOYEE HOSPITALIZATION	93,196	59,574	83,426	100,349	16,922	20.3%
SUPERVISORY	170,012	52,243	174,518	82,296	(92,222)	-52.8%
MACHINERY & EQUIPMENT: MOTOR VEHICLE	-	-	-	65,000	65,000	#DIV/0!
IPERS - CNTY CONTRIBUTION	41,090	22,087	39,087	36,347	(2,740)	-7.0%
FICA - CNTY CONTRIBUTION	32,207	17,343	30,638	28,368	(2,270)	-7.4%
Constuction & Maintenance Equipment	-	-	-	26,000	26,000	#DIV/0!
WAGE PLAN EMP. PART TIME	12,998	7,473	13,356	13,622	266	2.0%
CELL PHONE EXPENSE	9,340	4,132	8,000	8,000	-	0.0%
WEARING/SAFETY APPAREL	5,821	3,277	5,000	5,000	-	0.0%
GAS & OIL	3,753	1,907	4,500	4,500	-	0.0%
ELECTRIC UGHT & POWER	3,721	2,051	4,016	4,200	184	4.6%
TOOLS, MATERIALS & SUPPLIES: HAND TOOLS	3,947	1,143	3,500	3,500	-	0.0%
STATIONARY/FORMS/GENERAL OFFICE SUPPLIES	4,088	2,406	3,500	3,500	-	0.0%
REPAIR & MAINTENANCE: EQUIPMENT	780	1,007	5,000	3,000	(2,000)	-40.0%
REPAIR & MAINTENANCE: VEHICLE	5,798	1,085	3,000	3,000	-	0.0%
PROFESSIONAL SERVICES	846	2,184	934	2,200	1,266	135.5%
NATURAL & LP GAS	1,749	970	2,171	2,171	(0)	0.0%
TRAVEL EXPENSES	-	552	5,000	2,000	(3,000)	-60.0%
SCHOOL OF INSTRUCTION	305	185	2,500	2,000	(500)	-20.0%
MEAL EXPENSES	1,118	575	250	2,000	1,750	700.0%
REPAIR & MAINTENANCE: HVAC SYSTEMS	16,146	105	2,000	2,000	-	0.0%
DENTAL INSURANCE	1,997	1,204	1,762	1,762	-	0.0%
REPAIRS & MAINTENANCE: BUILDINGS	420	7	1,500	1,500	-	0.0%
MAINTENANCE CONTRACTS	692	744	700	1,500	800	114.3%
LTD INSURANCE	2,094	714	1,316	1,330	15	1.1%
MACHINERY & EQUIPMENT: OFFICE EQUIPMENT & FURN.	2,769	-	-	1,000	1,000	#DIV/0!
CUSTODIAL SUPPLIES	365	364	705	800	95	13.5%
WATER & SEWER	596	378	656	655	(1)	-0.1%
ELECTRICAL SUPPLIES	333	-	500	500	-	0.0%
CHEMICALS & GASES-HERBICIDES	60	90	150	300	150	100.0%
REPAIR & MAINTENANCE: PLUMBING	91	-	250	250	-	0.0%
PAINT	-	-	500	250	(250)	-50.0%
MACHINERY & EQUIPMENT: SECURITY	-	-	-	200	200	#DIV/0!
LIFE INSURANCE	218	131	192	192	-	0.0%
TELEPHONE EXPENSE	31	-	300	150	(150)	-50.0%
CONTRACTUAL SERVICES	-	25	100	100	-	0.0%
FIRE SAFETY PERMITS	70	70	70	70	-	0.0%
BUILDINGS	-	-	-	-	-	#DIV/0!
BUILDING PERMITS	-	-	-	-	-	#DIV/0!
OVERTIME	1,599	206	500	-	(500)	-100.0%
SANITATION & DISPOSAL SERVICES	-	-	-	-	-	#DIV/0!
SHIFT DIFFERENTIAL	1,438	769	975	-	(975)	-100.0%
Grand Total	668,207	359,943	625,277	698,726	73,449	11.7%

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				
		Total Activity	Total Activity	YTD Activity				
				Through Jun				
Function: 9108 - CENTRAL SERVICES/BUILDING SERVICES								
Revenue								
0001-4-16-9108-84701	IPERS 6 Mo Reimbursement	0.00	0.00	331.22	0.00	0.00	0.00	0.00%
0001-4-16-9108-84800	MISCELLANEOUS REFUNDS	0.00	160.00	1,090.00	0.00	0.00	0.00	0.00%
	Total Revenue:	0.00	160.00	1,421.22	0.00	0.00	0.00	0.00%
Expense								
0001-16-9108-000-10002	DEPARTMENT HEADS	114,102.27	121,485.17	76,533.67	128,749.94	131,324.92	2,574.98	2.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	131,324.92			
0001-16-9108-000-10004	SUPERVISORY	158,652.16	170,011.68	55,346.49	174,517.77	82,296.07	-92,221.70	-52.84%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	82,296.07			
0001-16-9108-000-10007	ORGANIZED EMPLOYEES	91,810.41	127,039.13	111,101.45	95,956.00	157,789.70	61,833.70	64.44%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	208,166.60			
Budget Director	Reclass prior to Budget Hearing		0.00	0.00	-50,376.90			
0001-16-9108-000-10100	WAGE PLAN EMP. PART TIME	12,993.84	12,998.46	7,984.81	13,355.58	13,621.66	266.08	1.99%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	13,621.66			
0001-16-9108-000-10400	OVERTIME	41.36	1,598.98	205.74	499.98	0.00	-499.98	-100.00%
0001-16-9108-000-10421	SHIFT DIFFERENTIAL	805.13	1,437.80	792.75	975.06	0.00	-975.06	-100.00%
0001-16-9108-000-11000	FICA - CNTY CONTRIBUTION	28,408.70	32,206.55	18,554.86	30,637.50	28,367.95	-2,269.55	-7.41%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	32,061.14			
Budget Director	Reclass prior to Budget Hearing		0.00	0.00	-3,693.19			
0001-16-9108-000-11100	IPERS - CNTY CONTRIBUTION	36,274.04	41,089.77	23,628.40	39,086.74	36,347.04	-2,739.70	-7.01%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project		0.00	0.00	41,102.62			
Budget Director	Reclass prior to Budget Hearing		0.00	0.00	-4,755.58			

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		
0001-16-9108-000-11300	EMPLOYEE HOSPITALIZATION	80,274.37	93,195.63	65,293.03	83,426.40	100,348.56	16,922.16	20.28%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00		0.00	119,476.08			
Budget Director	Reclass prior to Budget Hearing	0.00		0.00	-19,127.52			
0001-16-9108-000-11701	LIFE INSURANCE	192.00	217.60	131.20	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	230.40			
Budget Director	Reclass prior to Budget Hearing	0.00		0.00	-38.40			
0001-16-9108-000-11702	DENTAL INSURANCE	1,762.20	1,997.16	1,204.17	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	2,114.64			
Budget Director	Reclass prior to Budget Hearing	0.00		0.00	-352.44			
0001-16-9108-000-11703	LTD INSURANCE	1,893.53	2,094.07	794.43	1,315.58	1,330.25	14.67	1.12%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00		0.00	1,587.17			
Budget Director	Reclass prior to Budget Hearing	0.00		0.00	-256.92			
0001-16-9108-000-20200	CHEMICALS & GASES-HERBICII	107.92	59.98	89.97	150.00	300.00	150.00	100.00%
0001-16-9108-000-21600	ELECTRICAL SUPPLIES	0.00	332.68	0.00	500.00	500.00	0.00	0.00%
0001-16-9108-000-21801	PAINT	0.00	0.00	0.00	500.00	250.00	-250.00	-50.00%
0001-16-9108-000-23200	CUSTODIAL SUPPLIES	428.70	364.67	363.74	705.00	800.00	95.00	13.48%
0001-16-9108-000-25000	GAS & OIL	4,464.08	3,752.54	1,906.50	4,500.00	4,500.00	0.00	0.00%
0001-16-9108-000-26000	STATIONARY/FORMS/GENERA	4,587.02	4,087.96	2,406.28	3,500.00	3,500.00	0.00	0.00%
0001-16-9108-000-29000	TOOLS, MATERIALS & SUPPLIE	5,281.72	3,947.28	1,143.45	3,500.00	3,500.00	0.00	0.00%
0001-16-9108-000-29400	WEARING/SAFETY APPAREL	6,900.11	5,820.54	3,277.48	5,000.00	5,000.00	0.00	0.00%
0001-16-9108-000-41301	TRAVEL EXPENSES	0.00	0.00	551.71	5,000.00	2,000.00	-3,000.00	-60.00%
0001-16-9108-000-41302	MEAL EXPENSES	796.00	1,117.75	574.82	250.00	2,000.00	1,750.00	700.00%
0001-16-9108-000-41400	TELEPHONE EXPENSE	264.21	30.59	0.00	300.00	150.00	-150.00	-50.00%
0001-16-9108-000-41401	CELL PHONE EXPENSE	6,105.13	9,340.25	4,132.35	8,000.00	8,000.00	0.00	0.00%
0001-16-9108-000-42200	SCHOOL OF INSTRUCTION	185.00	305.00	185.00	2,500.00	2,000.00	-500.00	-20.00%
0001-16-9108-000-42601	PROFESSIONAL SERVICES	943.37	846.30	2,183.50	934.00	2,200.00	1,266.00	135.55%
0001-16-9108-000-43000	NATURAL & LP GAS	1,737.18	1,748.58	969.87	2,171.48	2,171.00	-0.48	-0.02%
0001-16-9108-000-43100	ELECTRIC LIGHT & POWER	3,655.69	3,721.26	2,050.84	4,015.86	4,200.00	184.14	4.59%
0001-16-9108-000-43200	WATER & SEWER	668.29	595.60	378.29	655.90	655.00	-0.90	-0.14%

Budget Comparison Report

					Comparison 1		Comparison 1	%
					Parent Budget	Budget	to Parent	
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	Increase /	
Account Number		Total Activity	Total Activity	YTD Activity	Budget Director	Budget Director	Budget	
				Through Jun			(Decrease)	
0001-16-9108-000-44000	REPAIR & MAINTENANCE: VEH	4,700.76	5,797.84	1,085.07	3,000.00	3,000.00	0.00	0.00%
0001-16-9108-000-44100	REPAIRS & MAINTENANCE: BUIL	408.61	419.73	6.76	1,500.00	1,500.00	0.00	0.00%
0001-16-9108-000-44400	REPAIR & MAINTENANCE: EQL	687.65	779.59	1,007.26	5,000.00	3,000.00	-2,000.00	-40.00%
0001-16-9108-000-44500	REPAIR & MAINTENANCE: PLU	169.47	90.57	0.00	250.00	250.00	0.00	0.00%
0001-16-9108-000-44900	MAINTENANCE CONTRACTS	576.77	691.62	743.85	700.00	1,500.00	800.00	114.29%
0001-16-9108-000-44901	CONTRACTUAL SERVICES	0.00	0.00	25.00	100.00	100.00	0.00	0.00%
0001-16-9108-000-44902	REPAIR & MAINTENANCE: HVF	240.00	16,145.50	105.36	2,000.00	2,000.00	0.00	0.00%
0001-16-9108-000-47500	SANITATION & DISPOSAL SERV	131.76	0.00	0.00	0.00	0.00	0.00	0.00%
0001-16-9108-000-48704	FIRE SAFETY PERMITS	70.00	70.00	70.00	70.00	70.00	0.00	0.00%
0001-16-9108-000-63100	Constuction & Maintenance Ec	0.00	0.00	0.00	0.00	26,000.00	26,000.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Snow/Salt/Brine Machine	0.00	0.00	26,000.00				
0001-16-9108-000-63500	MACHINERY & EQUIPMENT: N	50,000.00	0.00	0.00	0.00	65,000.00	65,000.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Vehicle Replacement	0.00	0.00	65,000.00				
0001-16-9108-000-63600	MACHINERY & EQUIPMENT: O	0.00	2,769.05	0.00	0.00	1,000.00	1,000.00	0.00%
0001-16-9108-000-63801	MACHINERY & EQUIPMENT: SI	0.00	0.00	0.00	0.00	200.00	200.00	0.00%
Total Expense:		620,319.45	668,206.88	384,828.10	625,276.99	698,726.35	73,449.36	11.75%
Total Function: 9108 - CENTRAL SERVICES/BUILDING SERVICE		-620,319.45	-668,046.88	-383,406.88	-625,276.99	-698,726.35	-73,449.36	11.75%

BUILDING SERVICES

Tri View Facility

Fund 0001

-9109-

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					
Function: 9109 - CENTRAL SERVICES/TRI-VIEW FACILITY	Total Activity	Total Activity	YTD Activity	Through Jun				
Expense								
0001-16-9109-000-23200	CUSTODIAL SUPPLIES	437.80	191.65	0.00	705.00	500.00	-205.00	-29.08%
0001-16-9109-000-42601	PROFESSIONAL SERVICES	3,834.90	45.00	0.00	286.00	1,500.00	1,214.00	424.48%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Occupancy/Operation Changes	0.00	0.00	1,500.00				
0001-16-9109-000-43100	ELECTRIC LIGHT & POWER	2,096.79	3,613.38	0.00	2,704.13	8,000.00	5,295.87	195.84%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Occupancy/Operation Changes	0.00	0.00	8,000.00				
0001-16-9109-000-43200	WATER & SEWER	145.85	190.52	0.00	169.94	500.00	330.06	194.22%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Occupancy/Operation Changes	0.00	0.00	500.00				
0001-16-9109-000-44100	REPAIRS & MAINTENACE: BUIL	9,405.62	2,163.74	0.00	3,535.00	5,000.00	1,465.00	41.44%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Occupancy/Operation Changes	0.00	0.00	5,000.00				
0001-16-9109-000-44901	CONTRACTUAL SERVICES	0.00	1,926.00	0.00	1,750.00	1,750.00	0.00	0.00%
0001-16-9109-000-47500	SANITATION & DISPOSAL SERV	531.48	780.45	307.00	550.00	1,000.00	450.00	81.82%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Occupancy/Operation Changes	0.00	0.00	1,000.00				
0001-16-9109-000-48701	BUILDING PERMITS	0.00	0.00	0.00	0.00	200.00	200.00	0.00%
0001-16-9109-000-48704	FIRE SAFETY PERMITS	20.00	20.00	20.00	20.00	20.00	0.00	0.00%
0001-16-9109-000-61000	BUILDINGS	0.00	0.00	0.00	0.00	45,000.00	45,000.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Occupancy/Operation Alterations	0.00	0.00	45,000.00				
Total Expense:		16,472.44	8,930.74	327.00	9,720.07	63,470.00	53,749.93	552.98%
Total Function: 9109 - CENTRAL SERVICES/TRI-VIEW FACILITY:		16,472.44	8,930.74	327.00	9,720.07	63,470.00	53,749.93	552.98%

BUILDING SERVICES

LEC Justice Center

Fund 0001

-9113-

Office/Dept Name	Building Services
Type	Expense
Function Group	9113 - LEC
Fund	0001

Name	Actual FY 2025	Actual YTD 2026	Budget FY 2026	Budget FY 2027	YOY Budget	
					Inc/(Dec)	% Variance
ORGANIZED EMPLOYEES	157,218	108,796	281,970	344,201	62,231	22.1%
ELECTRIC LIGHT & POWER	92,369	114,987	330,715	300,000	(30,715)	-9.3%
EMPLOYEE HOSPITALIZATION	17,999	22,142	54,499	111,345	56,846	104.3%
NATURAL & LP GAS	75,455	43,466	102,019	102,019	-	0.0%
MAINTENANCE CONTRACTS	46,977	26,270	55,125	100,000	44,875	81.4%
WATER & SEWER	45,858	45,731	49,886	77,200	27,314	54.8%
CUSTODIAL SUPPLIES	59,054	31,089	64,400	64,400	-	0.0%
REPAIR & MAINTENANCE: HVAC SYSTEMS	8,245	13,916	60,000	60,000	-	0.0%
REPAIRS & MAINTENANCE: BUILDINGS	57,491	16,240	53,900	53,900	-	0.0%
CONTRACTUAL SERVICES	47,360	550	45,000	45,000	-	0.0%
SANITATION & DISPOSAL SERVICES	10,358	8,437	36,000	36,000	-	0.0%
IPERS - CNTY CONTRIBUTION	15,143	10,369	27,297	32,493	5,196	19.0%
REPAIR & MAINTENANCE: EQUIPMENT	16,216	1,592	31,300	31,300	-	0.0%
FICA - CNTY CONTRIBUTION	12,168	8,239	21,597	25,328	3,731	17.3%
REPAIR & MAINTENANCE: PLUMBING	8,430	10,897	3,600	25,000	21,400	594.4%
ELECTRICAL SUPPLIES	387	74	4,800	25,000	20,200	420.8%
PROFESSIONAL SERVICES	16,286	12,830	14,868	25,000	10,132	68.1%
Repairs & Maintenance: Kitchen	-	-	-	13,000	13,000	#DIV/0!
TOOLS, MATERIALS & SUPPLIES: HAND TOOLS	11,840	2,782	11,275	11,275	-	0.0%
ELECTRICAL REPAIRS	7,916	297	4,800	4,800	-	0.0%
SALT	500	423	2,000	4,500	2,500	125.0%
PAINT	205	116	9,000	4,500	(4,500)	-50.0%
TELEPHONE EXPENSE	2,905	1,650	1,500	3,500	2,000	133.3%
ELEVATOR PERMITS	2,850	-	2,500	2,850	350	14.0%
DENTAL INSURANCE	822	705	1,762	2,467	705	40.0%
LTD INSURANCE	747	545	1,421	1,679	258	18.1%
BOILER PERMITS	-	320	1,000	1,000	-	0.0%
WEARING/SAFETY APPAREL	934	-	1,000	1,000	-	0.0%
REPAIR & MAINTENANCE: VEHICLE	3,627	172	1,000	500	(500)	-50.0%
LIFE INSURANCE	128	99	230	269	38	16.7%
EMPLOYEE MILEAGE	130	56	250	250	-	0.0%
SHIFT DIFFERENTIAL	2,492	1,817	1,994	-	(1,994)	-100.0%
MACHINERY & EQUIPMENT: COMPUTER SOFTWARE	-	-	-	-	-	#DIV/0!
BUILDINGS	660	-	-	-	-	#DIV/0!
STANDBY PAY	744	441	1,775	-	(1,775)	-100.0%
BUILDING PERMITS	-	-	-	-	-	#DIV/0!
IMPROVEMENT REQUESTS	-	-	-	-	-	#DIV/0!
FIRE SAFETY PERMITS	-	-	750	-	(750)	-100.0%
OVERTIME	1,525	923	3,420	-	(3,420)	-100.0%
MACHINERY & EQUIPMENT: MOTOR VEHICLE	15,663	-	-	-	-	#DIV/0!
MACHINERY & EQUIPMENT: SECURITY	-	-	-	-	-	#DIV/0!
Grand Total	740,702	485,973	1,282,654	1,509,776	227,122	17.7%

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					
Function: 9109 - CENTRAL SERVICES/TRI-VIEW FACILITY	Total Activity	Total Activity	YTD Activity	Through Jun				
Expense								
0001-16-9109-000-23200	CUSTODIAL SUPPLIES	437.80	191.65	0.00	705.00	500.00	-205.00	-29.08%
0001-16-9109-000-42601	PROFESSIONAL SERVICES	3,834.90	45.00	0.00	286.00	1,500.00	1,214.00	424.48%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Occupancy/Operation Changes	0.00	0.00	1,500.00				
0001-16-9109-000-43100	ELECTRIC LIGHT & POWER	2,096.79	3,613.38	0.00	2,704.13	8,000.00	5,295.87	195.84%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Occupancy/Operation Changes	0.00	0.00	8,000.00				
0001-16-9109-000-43200	WATER & SEWER	145.85	190.52	0.00	169.94	500.00	330.06	194.22%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Occupancy/Operation Changes	0.00	0.00	500.00				
0001-16-9109-000-44100	REPAIRS & MAINTENACE: BUIL	9,405.62	2,163.74	0.00	3,535.00	5,000.00	1,465.00	41.44%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Occupancy/Operation Changes	0.00	0.00	5,000.00				
0001-16-9109-000-44901	CONTRACTUAL SERVICES	0.00	1,926.00	0.00	1,750.00	1,750.00	0.00	0.00%
0001-16-9109-000-47500	SANITATION & DISPOSAL SERV	531.48	780.45	307.00	550.00	1,000.00	450.00	81.82%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Occupancy/Operation Changes	0.00	0.00	1,000.00				
0001-16-9109-000-48701	BUILDING PERMITS	0.00	0.00	0.00	0.00	200.00	200.00	0.00%
0001-16-9109-000-48704	FIRE SAFETY PERMITS	20.00	20.00	20.00	20.00	20.00	0.00	0.00%
0001-16-9109-000-61000	BUILDINGS	0.00	0.00	0.00	0.00	45,000.00	45,000.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Occupancy/Operation Alterations	0.00	0.00	45,000.00				
Total Expense:								
		16,472.44	8,930.74	327.00	9,720.07	63,470.00	53,749.93	552.98%
Total Function: 9109 - CENTRAL SERVICES/TRI-VIEW FACILITY:								
		16,472.44	8,930.74	327.00	9,720.07	63,470.00	53,749.93	552.98%

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					
Function: 9113 - CENTRAL SERVICES/WOODBURY COUNTY JUSTICE CENTER	Total Activity	Total Activity	YTD Activity	Through Jun				
Expense								
0001-16-9113-000-10007	ORGANIZED EMPLOYEES	60,616.22	157,217.93	115,146.58	281,969.72	344,200.91	62,231.19	22.07%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	177,238.18				
Budget Director	Reclass prior to Budget Hearing	0.00	0.00	166,962.73				
0001-16-9113-000-10400	OVERTIME	352.55	1,524.94	922.82	3,420.00	0.00	-3,420.00	-100.00%
0001-16-9113-000-10421	SHIFT DIFFERENTIAL	816.05	2,491.80	1,907.37	1,994.00	0.00	-1,994.00	-100.00%
0001-16-9113-000-10425	STANDBY PAY	268.40	744.32	514.08	1,775.00	0.00	-1,775.00	-100.00%
0001-16-9113-000-11000	FICA - CNTY CONTRIBUTION	4,689.55	12,167.62	8,725.20	21,597.28	25,328.70	3,730.92	17.27%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	13,229.00				
Budget Director	Reclass prior to Budget Hearing	0.00	0.00	12,099.20				
0001-16-9113-000-11100	IPERS - CNTY CONTRIBUTION	5,770.98	15,143.33	10,983.79	27,296.59	32,492.55	5,195.96	19.04%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	16,731.27				
Budget Director	Reclass prior to Budget Hearing	0.00	0.00	15,761.28				
0001-16-9113-000-11300	EMPLOYEE HOSPITALIZATION	1,501.90	17,999.19	23,841.39	54,499.20	111,345.12	56,845.92	104.31%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	35,437.44				
Budget Director	Reclass prior to Budget Hearing	0.00	0.00	75,907.68				
0001-16-9113-000-11701	LIFE INSURANCE	44.80	128.00	99.20	230.40	268.80	38.40	16.67%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	153.60				
Budget Director	Reclass prior to Budget Hearing	0.00	0.00	115.20				
0001-16-9113-000-11702	DENTAL INSURANCE	234.96	822.36	704.88	1,762.20	2,467.08	704.88	40.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
Budget Director	Imported from PB Budget Code: 2% Project	0.00	0.00	1,409.76				
Budget Director	Reclass prior to Budget Hearing	0.00	0.00	1,057.32				

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		
0001-16-9113-000-11703	LTD INSURANCE	249.83	747.33	578.70	1,421.31	1,679.04	257.73	18.13%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 2% Project	0.00		0.00	878.45			
Budget Director	Reclass prior to Budget Hearing	0.00		0.00	800.59			
0001-16-9113-000-21201	SALT	0.00	500.00	423.30	2,000.00	4,500.00	2,500.00	125.00%
0001-16-9113-000-21600	ELECTRICAL SUPPLIES	0.00	386.87	73.80	4,800.00	25,000.00	20,200.00	420.83%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Detention Hardware	0.00		0.00	25,000.00			
0001-16-9113-000-21801	PAINT	82.80	204.59	115.57	9,000.00	4,500.00	-4,500.00	-50.00%
0001-16-9113-000-23200	CUSTODIAL SUPPLIES	9,836.81	59,053.92	31,089.32	64,400.00	64,400.00	0.00	0.00%
0001-16-9113-000-29000	TOOLS, MATERIALS & SUPPLIE	9,574.67	11,839.70	2,782.46	11,275.00	11,275.00	0.00	0.00%
0001-16-9113-000-29400	WEARING/SAFETY APPAREL	0.00	934.19	0.00	1,000.00	1,000.00	0.00	0.00%
0001-16-9113-000-41300	EMPLOYEE MILEAGE	0.00	130.34	56.00	250.00	250.00	0.00	0.00%
0001-16-9113-000-41400	TELEPHONE EXPENSE	1,640.80	2,904.74	1,649.72	1,500.00	3,500.00	2,000.00	133.33%
0001-16-9113-000-42601	PROFESSIONAL SERVICES	340.85	16,286.19	12,829.78	14,868.00	25,000.00	10,132.00	68.15%
0001-16-9113-000-43000	NATURAL & LP GAS	0.00	75,455.33	43,465.97	102,019.00	102,019.00	0.00	0.00%
0001-16-9113-000-43100	ELECTRIC LIGHT & POWER	0.00	92,368.95	114,986.96	330,715.00	300,000.00	-30,715.00	-9.29%
0001-16-9113-000-43200	WATER & SEWER	0.00	45,858.21	45,730.73	49,886.00	77,200.00	27,314.00	54.75%
0001-16-9113-000-44000	REPAIR & MAINTENANCE: VEH	0.00	3,626.97	172.03	1,000.00	500.00	-500.00	-50.00%
0001-16-9113-000-44100	REPAIRS & MAINTENANCE: BUIL	8,960.68	57,490.52	16,240.33	53,900.00	53,900.00	0.00	0.00%
0001-16-9113-000-44102	Repairs & Maintenance: Kitche	0.00	0.00	0.00	0.00	13,000.00	13,000.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Hobart FY25 totals approx \$10,000--add 3%	0.00		0.00	13,000.00			
0001-16-9113-000-44400	REPAIR & MAINTENANCE: EQL	1,167.85	16,215.67	1,591.50	31,300.00	31,300.00	0.00	0.00%
0001-16-9113-000-44500	REPAIR & MAINTENANCE: PLU	0.00	8,430.10	10,897.36	3,600.00	25,000.00	21,400.00	594.44%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Anticipated Non-warranted parts	0.00		0.00	25,000.00			
0001-16-9113-000-44701	ELECTRICAL REPAIRS	0.00	7,915.50	296.98	4,800.00	4,800.00	0.00	0.00%
0001-16-9113-000-44900	MAINTENANCE CONTRACTS	0.00	46,977.26	26,269.67	55,125.00	100,000.00	44,875.00	81.41%
0001-16-9113-000-44901	CONTRACTUAL SERVICES	0.00	47,360.00	550.00	45,000.00	45,000.00	0.00	0.00%
0001-16-9113-000-44902	REPAIR & MAINTENANCE: HVA	0.00	8,245.28	13,916.43	60,000.00	60,000.00	0.00	0.00%
0001-16-9113-000-47500	SANITATION & DISPOSAL SERV	0.00	10,358.39	8,437.25	36,000.00	36,000.00	0.00	0.00%
0001-16-9113-000-48702	ELEVATOR PERMITS	0.00	2,850.00	0.00	2,500.00	2,850.00	350.00	14.00%

Budget Comparison Report

					Comparison 1		Comparison 1	%
					Parent Budget	Budget	to Parent	
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	Increase /	
Account Number		Total Activity	Total Activity	YTD Activity	Budget Director	Budget Director	(Decrease)	
				Through Jun				
<u>0001-16-9113-000-48703</u>	BOILER PERMITS	0.00	0.00	320.00	1,000.00	1,000.00	0.00	0.00%
<u>0001-16-9113-000-48704</u>	FIRE SAFETY PERMITS	0.00	0.00	0.00	750.00	0.00	-750.00	-100.00%
<u>0001-16-9113-000-61000</u>	BUILDINGS	0.00	660.00	0.00	0.00	0.00	0.00	0.00%
<u>0001-16-9113-000-63500</u>	MACHINERY & EQUIPMENT: M	121,554.38	15,662.84	0.00	0.00	0.00	0.00	0.00%
<u>0001-16-9113-000-63801</u>	MACHINERY & EQUIPMENT: SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>0001-16-9113-000-64600</u>	MACHINERY & EQUIPMENT: C	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		227,704.08	740,702.38	495,319.17	1,282,653.70	1,509,775.70	227,122.00	17.71%
Total Function: 9113 - CENTRAL SERVICES/WOODBURY COUN		227,704.08	740,702.38	495,319.17	1,282,653.70	1,509,775.70	227,122.00	17.71%
Total Fund: 0001 - GENERAL BASIC:		-2,640,924.38	-2,929,608.02	-1,583,952.11	-3,462,055.93	-3,749,363.51	-287,307.58	8.30%
Report Total:		-2,640,924.38	-2,929,608.02	-1,583,952.11	-3,462,055.93	-3,749,363.51	-287,307.58	8.30%

				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				
0001 - GENERAL BASIC	-2,640,924.38	-2,929,608.02	-1,583,952.11	-3,462,055.93	-3,749,363.51	-287,307.58	8.30%
Report Total:	-2,640,924.38	-2,929,608.02	-1,583,952.11	-3,462,055.93	-3,749,363.51	-287,307.58	8.30%