

**CENTRAL SERVICE COST ALLOCATION PLAN**  
**STORY COUNTY, IOWA**  
**FY 2025**





**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025  
CENTRAL SERVICE COST ALLOCATION PLAN**

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COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025

SUMMARY OF ALLOCATED COSTS BY DEPARTMENT

SCH. REF.:		1.5	2.5	3.5	4.5	5.5	6.5	7.5	8.5	9.5
DEPARTMENTS RECEIVING ALLOCATIONS	TOTAL	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	OTHER POLICY & ADMIN.	INSURANCE	BOARD OF SUPERVISORS	FACILITIES MANAGEMENT	INFORMATION TECHNOLOGY	AUDITOR	COUNTY ATTORNEY
Elections	105,912	-	-	1,215	2,766	12,844	-	61,650	27,438	-
Treasurer	330,335	12,044	-	2,074	4,651	19,901	148,458	132,107	11,100	-
Sheriff	1,597,291	216,150	-	21,626	144,458	161,467	588,324	396,321	68,945	-
E911 Service Board	7,599	-	-	721	1,198	1,835	-	-	3,844	-
Recorder	212,848	9,293	-	980	2,195	9,174	114,550	70,457	6,199	-
Animal Control	65,372	-	-	1,132	5,768	10,939	-	35,229	12,305	-
Gen.Betterment	5,968	-	-	2,026	1,883	-	-	-	2,059	-
County Engineer	352,522	-	-	13,271	69,602	64,290	-	105,686	99,673	-
Veterans Affairs	29,175	541	-	229	527	2,329	4,010	17,614	3,925	-
Conservation Board	291,632	-	-	10,359	45,859	49,259	-	132,107	54,048	-
Health Board-Sanitarian	76,170	2,494	-	770	1,732	7,339	30,746	26,421	6,668	-
I.R.V.M.	14,761	-	-	538	2,484	5,081	-	-	6,658	-
General Assistance	308,793	19,521	-	835	1,952	9,104	144,729	123,300	9,352	-
Group Homes	5,568	-	-	137	199	-	-	-	5,231	-
BooST Early Childhood	-	-	-	-	-	-	-	-	-	-
BooST School Ready	-	-	-	-	-	-	-	-	-	-
Homeland Security	-	-	-	-	-	-	-	-	-	-
Plan And Zone	74,954	2,494	-	732	1,651	6,916	30,746	26,421	5,995	-
Social Services	470,553	-	-	2,975	121	-	39,068	-	4,313	424,076
CICS MH Region	29,955	-	-	-	1,190	-	-	-	28,765	-
Mental Health	44,091	-	-	0	0	-	-	44,036	56	-
Juvenile Court Services	127,537	14,929	-	150	218	-	110,682	-	1,558	-
County Assessor	220,167	7,839	-	2,044	4,147	13,056	96,629	88,071	8,381	-
EMA	87,288	4,401	-	636	1,346	5,152	54,244	17,614	3,895	-
City Assessor	11,772	-	-	1,820	2,828	-	-	-	7,123	-
GIS Services	3,727	-	-	164	388	1,835	-	-	1,340	-
All Other	411,018	25,758	-	10,849	67,501	6,845	247,650	-	52,414	-
Subtotal	5,425,559	460,699	-	75,286	364,666	387,366	2,005,149	1,277,034	431,283	424,076
Direct Billed	234,000	32,454	-	-	-	-	201,546	-	-	-
Unallocated Costs	5,291,627	-	-	37,980	205,860	858,478	-	-	786,816	3,402,492
Total	10,951,185	493,153	-	113,266	570,526	1,245,844	2,206,695	1,277,034	1,218,099	3,826,568

COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025

COMPUTATIONS OF CARRY-FORWARD AND FIXED COSTS

DEPARTMENTS RECEIVING ALLOCATIONS	TOTAL ACTUAL COSTS ALLOCATED FOR CURRENT YEAR	TOTAL ESTIMATED COSTS FOR THE CURRENT YEAR	CARRY-FORWARD DIFFERENCE (ACTUAL LESS ESTIMATED)	ACTUAL COSTS FOR CURRENT YEAR PLUS CARRY-FORWARD	ADJUSTMENTS	FIXED ALLOCATIONS FOR SECOND YEAR AFTER CURRENT YEAR ACTUAL
Elections	105,912	-		105,912		105,912
Treasurer	330,335	-		330,335		330,335
Sheriff	1,597,291	-		1,597,291		1,597,291
E911 Service Board	7,599	-		7,599		7,599
Recorder	212,848	-		212,848		212,848
Animal Control	65,372	-		65,372		65,372
Gen.Betterment	5,968	-		5,968		5,968
County Engineer	352,522	-		352,522		352,522
Veterans Affairs	29,175	-		29,175		29,175
Conservation Board	291,632	-		291,632		291,632
Health Board-Sanitarian	76,170	-		76,170		76,170
I.R.V.M.	14,761	-		14,761		14,761
General Assistance	308,793	-		308,793		308,793
Group Homes	5,568	-		5,568		5,568
BooST Early Childhood	-	-		-		-
BooST School Ready	-	-		-		-
Homeland Security	-	-		-		-
Plan And Zone	74,954	-		74,954		74,954
Social Services	470,553	461,253	9,300	479,853		479,853
CICS MH Region	29,955	-		29,955		29,955
Mental Health	44,091	-		44,091		44,091
Juvenile Court Services	127,537	-		127,537		127,537
County Assessor	220,167	-		220,167		220,167
EMA	87,288	-		87,288		87,288
City Assessor	11,772	-		11,772		11,772
GIS Services	3,727	-		3,727		3,727
All Other	411,018	-		411,018		411,018

**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025**

**RECONCILIATION OF TOTAL COSTS**

	<b>COST PLAN SCHEDULE REFERENCE</b>	<b>TOTAL COST PER FINANCIALS</b>	<b>TOTAL COST ADJUSTMENT ADDITIONS</b>	<b>LESS UNALLOWABLE &amp; EXCLUSIONS</b>	<b>TOTAL COSTS</b>
BUILDING DEPRECIATION	1.2	-	572,402	-	572,402
EQUIPMENT DEPRECIATION	2.2	-	120,129	-	120,129
OTHER POLICY & ADMIN.	3.2	134,739	-	-	134,739
INSURANCE	4.2	810,476	8,928	-	819,404
BOARD OF SUPERVISORS	5.2	1,233,609	-	-	1,233,609
FACILITIES MANAGEMENT	6.2	2,370,129	-	-	2,370,129
INFORMATION TECHNOLOGY	7.2	1,822,127	-	(283,331)	1,538,796
AUDITOR	8.2	838,256	-	-	838,256
COUNTY ATTORNEY	9.2	3,323,721	-	-	3,323,721
<b>TOTALS</b>		<u><u>10,533,057</u></u>	<u><u>701,460</u></u>	<u><u>(283,331)</u></u>	<u><u>10,951,185</u></u>
<b>TOTAL COSTS FROM EXHIBIT A</b>					<u><u>10,951,185</u></u>
<b>DIFFERENCE</b>					<u><u>-</u></u>

**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025  
SUMMARY OF ALLOCATED ACTIVITIES AND ALLOCATION BASIS**

<u>Department</u>	<u>Sch.</u>	<u>Allocated Functions</u>	<u>Allocation Basis</u>	<u>Data Source</u>	<u>Function Short Name</u>
<b>BUILDING DEPRECIATION</b>	1.4.1	Admin Building	Usable Square Feet of Space	Building Floor Plans	Admin Bldg
	1.4.2	Human Services Center	Usable Square Feet of Space	Building Floor Plans	Hum Svc Ctr
	1.4.3	Justice Center	Usable Square Feet of Space	Building Floor Plans	Justice Ctr
<b>EQUIPMENT DEPRECIATION</b>	2.4.1	Equipment Depreciation	Current Year Depreciation	Depreciation Schedule	Equip Depr
<b>OTHER POLICY &amp; ADMIN.</b>	3.4.1	Audit Fee	Departmental Expenditures	Expense Summary by Department	Audit
	3.4.2	Cost Plan Fee	Consultant Hours	Consultant Time Summary	Cost Plan
	3.4.3				Gen Gov't
<b>INSURANCE</b>	4.4.1	General Liability	Adjusted Departmental Expenditures	Expense Summary by Department	Gen Liab
	4.4.2	Public Officials Liab	Average Employees in Each Department	Individual Earnings Summary	Pub Off
	4.4.3	Property Insurance	Insured Values of Buildings and Contents	Statement of Insured Values	Property
	4.4.4	Worker Compensation	Worker Compensation Premiums	Exp. Summary/Insurance Policy	Work Comp
	4.4.5	Law Enforcement Liability	Direct Allocation to Sheriff Department	Direct Allocation	Law Enf Liab
	4.4.6	Unemployment Insurance	Departmental Salaries	Expense Summary by Department	Unempl
	4.4.7				Other Ins
<b>BOARD OF SUPERVISORS</b>	5.4.1	Personnel Services	Average Employees in Each Department	Individual Earnings Summary	Personnel
	5.4.2				Gen Gov't
<b>FACILITIES MANAGEMENT</b>	6.4.1	Admin Building	Usable Square Feet of Space	Building Floor Plans	Admin Bldg
	6.4.2	Human Services Center	Usable Square Feet of Space	Building Floor Plans	Hum Svc Ctr
	6.4.3	Justice Center	Usable Square Feet of Space	Building Floor Plans	Justice Ctr
<b>INFORMATION TECHNOLOGY</b>	7.4.1	Information Technology	Number of Computers in Supported Depts.	Departmental Computer Listing	IT
<b>AUDITOR</b>	8.4.1	Payroll Services	Average Employees in Each Department	Individual Earnings Summary	Payroll
	8.4.2	Accounting Services	Non-Payroll Accounting Transactions	Transaction Listing	Acctng
	8.4.3				Gen Gov't
<b>COUNTY ATTORNEY</b>	9.4.1	Social Services	Direct Allocation to Social Services	Direct Allocation	Soc Svcs
	9.4.2				Gen Gov't

**COST ADVISORY SERVICES, INC.  
 STORY COUNTY, IOWA – 2025  
 STATEMENT OF FUNCTION & BENEFIT**

**BUILDING DEPRECIATION**

Story County has implemented the provisions of GASB – 34 with regard to recording the costs and deprecation expenses for fixed assets. The Social Services Department claims Building Depreciation on their quarterly Local Administrative Report submitted to the State of Iowa Department of Human Services. An appropriate direct-billed credit has been applied on schedule 1.4.2. The following building depreciation expenses have been allocated in this plan.

<b>Facility</b>	<b>Description</b>	<b>Allocation Basis</b>
Administration Building	Constructed in 1966. The costs of the Administration Building and subsequent improvements. The depreciation expense totals \$88,588.	Usable Square Feet of Space Occupied
Human Services Center	Constructed in 1998. The costs of the building and subsequent improvements. The depreciation expense totals \$109,255.	Usable Square Feet of Space Occupied
Justice Center	Constructed in 2003. The costs of the building and subsequent improvements. The depreciation expense totals \$374,559.	Usable Square Feet of Space Occupied

NOTE: The depreciation expenses allocated in this plan are actual FY 2025 expenditures.



**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025  
BUILDING DEPRECIATION**

**COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS**

	<u>Line Item</u>		<u>Genl</u>										
	<u>Exp Codes</u>	<u>Total</u>	<u>Admin</u>	<u>Admin Bldg</u>	<u>Hum Svc Ctr</u>	<u>Justice Ctr</u>							
Salaries & Wages		\$0	\$0	\$0	\$0	\$0							
Employee Benefits		\$0	\$0	\$0	\$0	\$0							
Other Expense Items:													
<b>Total Departmental Expenditures</b>		\$0	\$0	\$0	\$0	\$0							
<b>Cost Adjustments:</b>													
Deductions / Exclusions (D & E Codes)													
<i>Specify Other Adjustments:</i>													
Building Depreciation	V	572,402		88,588	109,255	374,559							
<b>Functional Costs Before Additions</b>		\$572,402	\$0	\$88,588	\$109,255	\$374,559							

COST ADVISORY SERVICES, INC.						
STORY COUNTY, IOWA - FY 2025						
BUILDING DEPRECIATION						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc.		Genl.			
	Codes	Total	Admin	Admin Bldg	Hum Svc Ctr	Justice Ctr
<b>Costs Before Additions (From Sch. 1.3.1)</b>		\$572,402	\$0	\$88,588	\$109,255	\$374,559
% of Functional Costs Excl. GA		100.00%		15.48%	19.09%	65.44%
Reallocate General Admin			0	0	0	0
<b>Adjusted Functional Costs</b>		\$572,402	\$0	\$88,588	\$109,255	\$374,559
% of Total Costs Excl. GA		100.00%		15.48%	19.09%	65.44%
<b>First Additions:</b>						
Total First Additions		\$0				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 1st Additions		0				
Reallocate 1st Incoming AO		0		0	0	0
<b>Total for 1st Allocation</b>		\$572,402		\$88,588	\$109,255	\$374,559
<b>Second Additions:</b>						
Total Second Additions		\$0				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 2nd Additions		0				
Reallocate 2nd Incoming AO		0		0	0	0
<b>Total for 2nd Allocation</b>		0		0	0	0
<b>Total Costs</b>		\$572,402		\$88,588	\$109,255	\$374,559

**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025  
BUILDING DEPRECIATION**

DETAIL ALLOCATION OF: Admin Bldg

User Department	First Allocation					Second Allocation			Total Allocated
	Allocation Units	% of Total Alloc. Units	First Allocation	Less Dir. Billed \$	Net First Allocation	Allocation Units	% of Total Alloc. Units	Second Allocation	
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0.0000%	-	-
Other Policy & Admin.		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors	750	3.0167%	2,672	-	2,672	750	3.0167%	-	2,672
Facilities Management	780	3.1373%	2,779	-	2,779	780	3.1373%	-	2,779
Information Technology	2,110	8.4868%	7,518	-	7,518	2,110	8.4868%	-	7,518
Auditor	7,161	28.8030%	25,516	-	25,516	7,161	28.8030%	-	25,516
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	3,380	13.5950%	12,044	-	12,044	3,380	13.5950%	-	12,044
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder	2,608	10.4899%	9,293	-	9,293	2,608	10.4899%	-	9,293
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian	700	2.8155%	2,494	-	2,494	700	2.8155%	-	2,494
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance		0.0000%	-	-	-	-	0.0000%	-	-
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	700	2.8155%	2,494	-	2,494	700	2.8155%	-	2,494
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor	2,200	8.8488%	7,839	-	7,839	2,200	8.8488%	-	7,839
EMA	1,235	4.9674%	4,401	-	4,401	1,235	4.9674%	-	4,401
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	3,238	13.0239%	11,538	-	11,538	3,238	13.0239%	-	11,538
<b>Total</b>	<b>24,862</b>	<b>100.0000%</b>	<b>88,588</b>	<b>-</b>	<b>88,588</b>	<b>24,862</b>	<b>100.0000%</b>	<b>-</b>	<b>88,588</b>

Allocation Base: Usable Square Feet of Space  
 Source: Building Floor Plans

**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025  
BUILDING DEPRECIATION**

DETAIL ALLOCATION OF:

Hum Svc Ctr

User Department	First Allocation					Second Allocation			Total Allocated
	Allocation Units	% of Total Alloc. Units	First Allocation	Less Dir. Billed \$	Net First Allocation	Allocation Units	% of Total Alloc. Units	Second Allocation	
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0.0000%	-	-
Other Policy & Admin.		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Facilities Management	2,843	14.0750%	15,378	-	15,378	2,843	14.0750%	-	15,378
Information Technology		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	2,258	11.1788%	12,213	-	12,213	2,258	11.1788%	-	12,213
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs	100	0.4951%	541	-	541	100	0.4951%	-	541
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian		0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance	3,609	17.8672%	19,521	-	19,521	3,609	17.8672%	-	19,521
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone		0.0000%	-	-	-	-	0.0000%	-	-
Social Services	6,000	29.7044%	32,454	(32,454)	-	6,000	29.7044%	-	-
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services	2,760	13.6640%	14,929	-	14,929	2,760	13.6640%	-	14,929
County Assessor		0.0000%	-	-	-	-	0.0000%	-	-
EMA		0.0000%	-	-	-	-	0.0000%	-	-
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	2,629	13.0155%	14,220	-	14,220	2,629	13.0155%	-	14,220
<b>Total</b>	<b>20,199</b>	<b>100.0000%</b>	<b>109,255</b>	<b>(32,454)</b>	<b>76,802</b>	<b>20,199</b>	<b>100.0000%</b>	<b>-</b>	<b>76,802</b>

Allocation Base: Usable Square Feet of Space  
Source: Building Floor Plans

**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025  
BUILDING DEPRECIATION**

DETAIL ALLOCATION OF:

Justice Ctr

User Department	First Allocation					Second Allocation			Total Allocated
	Allocation Units	% of Total Alloc. Units	First Allocation	Less Dir. Billed \$	Net First Allocation	Allocation Units	% of Total Alloc. Units	Second Allocation	
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0.0000%	-	-
Other Policy & Admin.		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Facilities Management		0.0000%	-	-	-	-	0.0000%	-	-
Information Technology		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	3,150	3.5167%	13,172	-	13,172	3,150	3.5167%	-	13,172
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	51,690	57.7078%	216,150	-	216,150	51,690	57.7078%	-	216,150
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian		0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance		0.0000%	-	-	-	-	0.0000%	-	-
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone		0.0000%	-	-	-	-	0.0000%	-	-
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor		0.0000%	-	-	-	-	0.0000%	-	-
EMA		0.0000%	-	-	-	-	0.0000%	-	-
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court	34,732	38.7755%	145,237	-	145,237	34,732	38.7755%	-	145,237
All Other		0.0000%	-	-	-	-	0.0000%	-	-
<b>Total</b>	<b>89,572</b>	<b>100.0000%</b>	<b>374,559</b>	<b>-</b>	<b>374,559</b>	<b>89,572</b>	<b>100.0000%</b>	<b>-</b>	<b>374,559</b>

Allocation Base: Usable Square Feet of Space  
Source: Building Floor Plans

COST ADVISORY SERVICES, INC.				
STORY COUNTY, IOWA - FY 2025				
BUILDING DEPRECIATION				
DEPARTMENTAL ALLOCATION SUMMARY				
	Total			
User Department	Allocations	Admin Bldg	Hum Svc Ctr	Justice Ctr
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Other Policy & Admin.	-	-	-	-
Insurance	-	-	-	-
Board of Supervisors	2,672	2,672	-	-
Facilities Management	18,157	2,779	15,378	-
Information Technology	7,518	7,518	-	-
Auditor	25,516	25,516	-	-
County Attorney	25,386	-	12,213	13,172
Elections	-	-	-	-
Treasurer	12,044	12,044	-	-
Sheriff	216,150	-	-	216,150
E911 Service Board	-	-	-	-
Recorder	9,293	9,293	-	-
Animal Control	-	-	-	-
Gen.Betterment	-	-	-	-
County Engineer	-	-	-	-
Veterans Affairs	541	-	541	-
Conservation Board	-	-	-	-
Health Board-Sanitarian	2,494	2,494	-	-
I.R.V.M.	-	-	-	-
General Assistance	19,521	-	19,521	-
Group Homes	-	-	-	-
BooST Early Childhood	-	-	-	-
BooST School Ready	-	-	-	-
Homeland Security	-	-	-	-
Plan And Zone	2,494	2,494	-	-
Social Services	-	-	-	-
CICS MH Region	-	-	-	-
Mental Health	-	-	-	-
Juvenile Court Services	14,929	-	14,929	-
County Assessor	7,839	7,839	-	-
EMA	4,401	4,401	-	-
City Assessor	-	-	-	-
GIS Services	-	-	-	-
Clerk of Court	145,237	-	-	145,237
All Other	25,758	11,538	14,220	-
Subtotals	539,948	88,588	76,802	374,559
Direct Billed	32,454	-	32,454	-
<b>Total</b>	<b>572,402</b>	<b>88,588</b>	<b>109,255</b>	<b>374,559</b>

**COST ADVISORY SERVICES, INC.  
 STORY COUNTY, IOWA – 2025  
 STATEMENT OF FUNCTION & BENEFIT**

**EQUIPMENT DEPRECIATION**

Story County has implemented the provisions of GASB–34 with regard to recording the costs and depreciation expenses for fixed assets. The County has adopted a capitalization policy of \$5,000 for individual items of equipment. The following Equipment Depreciation expenses have been allocated in this plan.

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
Equipment Depreciation	The Board of Supervisors, General Services, and Information Technology Departments recorded depreciation for equipment. The related Depreciation expense is \$120,129.	Current year depreciation expense by department.

NOTE: The depreciation expenses allocated in this plan are actual FY 2025 expenditures.



**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025  
EQUIPMENT DEPRECIATION**

**COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS**

	<u>Line Item</u>	<u>Total</u>	<u>Genl</u>	<u>Equip Depr</u>									
	<u>Exp Codes</u>		<u>Admin</u>										
Salaries & Wages		\$0	\$0	\$0									
Employee Benefits		\$0	\$0	\$0									
Other Expense Items:													
<b>Total Departmental Expenditures</b>		\$0	\$0	\$0									
<b>Cost Adjustments:</b>													
Deductions / Exclusions (D & E Codes)													
<i>Specify Other Adjustments:</i>													
Equipment Depreciation	V	120,129		120,129									
<b>Functional Costs Before Additions</b>		\$120,129	\$0	\$120,129									

**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025  
EQUIPMENT DEPRECIATION**

**COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS**

	<b>Alloc. Codes</b>	<b>Total</b>	<b>Gen. Admin</b>	<b>Equip Depr</b>
<b>Costs Before Additions (From Sch. 2.3.1)</b>		\$120,129	\$0	\$120,129
% of Functional Costs Excl. GA		100.00%		100.00%
Reallocate General Admin			0	0
<b>Adjusted Functional Costs</b>		\$120,129	\$0	\$120,129
% of Total Costs Excl. GA		100.00%		100.00%
<b>First Additions:</b>				
Total First Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 1st Additions		0		
Reallocate 1st Incoming AO		0		0
<b>Total for 1st Allocation</b>		\$120,129		\$120,129
<b>Second Additions:</b>				
Total Second Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 2nd Additions		0		
Reallocate 2nd Incoming AO		0		0
<b>Total for 2nd Allocation</b>		0		0
<b>Total Costs</b>		\$120,129		\$120,129

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
EQUIPMENT DEPRECIATION									
DETAIL ALLOCATION OF:									
Equip Depr									
First Allocation									
Second Allocation									
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors	11,794	9.8180%	11,794	-	11,794	11,794	9.8180%	-	11,794
Facilities Management	19,643	16.3513%	19,643	-	19,643	19,643	16.3513%	-	19,643
Information Technology	88,692	73.8307%	88,692	-	88,692	88,692	73.8307%	-	88,692
Auditor	-	0.0000%	-	-	-	-	0.0000%	-	-
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian		0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance		0.0000%	-	-	-	-	0.0000%	-	-
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone		0.0000%	-	-	-	-	0.0000%	-	-
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor		0.0000%	-	-	-	-	0.0000%	-	-
EMA		0.0000%	-	-	-	-	0.0000%	-	-
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
<b>Total</b>	<b>120,129</b>	<b>100.0000%</b>	<b>120,129</b>	<b>-</b>	<b>120,129</b>	<b>120,129</b>	<b>100.0000%</b>	<b>-</b>	<b>120,129</b>
Allocation Base:	Current Year Depreciation								
Source:	Depreciation Schedule								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
EQUIPMENT DEPRECIATION									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Equip Depr							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin.	-	-							
Insurance	-	-							
Board of Supervisors	11,794	11,794							
Facilities Management	19,643	19,643							
Information Technology	88,692	88,692							
Auditor	-	-							
County Attorney	-	-							
Elections	-	-							
Treasurer	-	-							
Sheriff	-	-							
E911 Service Board	-	-							
Recorder	-	-							
Animal Control	-	-							
Gen.Betterment	-	-							
County Engineer	-	-							
Veterans Affairs	-	-							
Conservation Board	-	-							
Health Board-Sanitarian	-	-							
I.R.V.M.	-	-							
General Assistance	-	-							
Group Homes	-	-							
BooST Early Childhood	-	-							
BooST School Ready	-	-							
Homeland Security	-	-							
Plan And Zone	-	-							
Social Services	-	-							
CICS MH Region	-	-							
Mental Health	-	-							
Juvenile Court Services	-	-							
County Assessor	-	-							
EMA	-	-							
City Assessor	-	-							
GIS Services	-	-							
Clerk of Court	-	-							
All Other	-	-							
Subtotals	120,129	120,129							
Direct Billed	-	-							
Total	120,129	120,129							

**COST ADVISORY SERVICES, INC.  
 STORY COUNTY, IOWA – 2025  
 STATEMENT OF FUNCTION & BENEFIT**

**OTHER POLICY & ADMINISTRATION**

The costs of various miscellaneous expenses that benefit all County operating departments and programs are budgeted and charged to a non-departmental account. These expenses also benefit federal and state programs conducted by the County and other outside users of County resources.

Other Policy & Administration costs have been allocated in this cost allocation plan as follows:

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
Annual Audit Fee	The costs of the County’s annual financial audit benefit all departments and activities conducted by the County.	Total Expenditures of All County Departments
Cost Plan Fee	The County annually engages the services of a private consulting firm to develop and implement the County’s central service cost allocation plan. This function includes the costs paid for those services in FY 2025.	Hours Expended by Consultant in Development and Implementation of Cost Allocation Plan

Other expenses that were charged to the OP&A account in FY 2025 have not been allocated in this plan.



**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025  
OTHER POLICY & ADMIN.**

**COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS**

	<b>Line Item</b>	<b>Total</b>	<b>Genl Admin</b>	<b>Audit</b>	<b>Cost Plan</b>	<b>Gen Gov't</b>				
	<b>Exp Codes</b>									
<b>Salaries &amp; Wages</b>										
% of Total S&W		0.00%								
% of S&W Excl. GA		0.00%								
<b>Employee Benefits</b>										
<b>Other Expense Items:</b>										
<b>Emp. &amp; Vol. Recognition</b>	V	5,277				5,277				
<b>Post-Offer Physicals</b>	V	6,849				6,849				
<b>Employee Programs</b>	V	10,098				10,098				
<b>Audit/Clerical Serv</b>	V	97,506		89,286	8,220					
<b>Dues &amp; Memberships</b>	V	15,009				15,009				
<b>Total Departmental Expenditures</b>		\$134,739	\$0	\$89,286	\$8,220	\$37,233				
<b>Cost Adjustments:</b>										
<b>Deductions / Exclusions (D &amp; E Codes)</b>		0	0							
<b>Specify Other Adjustments:</b>										
<b>Functional Costs Before Additions</b>		\$134,739	\$0	\$89,286	\$8,220	\$37,233				

COST ADVISORY SERVICES, INC.						
STORY COUNTY, IOWA - FY 2025						
OTHER POLICY & ADMIN.						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	Audit	Cost Plan	Gen Gov't
<b>Costs Before Additions (From Sch. 3.3.1)</b>		\$134,739	\$0	\$89,286	\$8,220	\$37,233
% of S&W Excl. GA (From Sch. 3.3.1)		0.00%				
% of Functional Costs Excl. GA		100.00%		66.27%	6.10%	27.63%
Reallocate General Admin	S		0	0	0	0
<b>Adjusted Functional Costs</b>		\$134,739	\$0	\$89,286	\$8,220	\$37,233
% of Total Costs Excl. GA		100.00%		66.27%	6.10%	27.63%
<b>First Additions:</b>						
Total First Additions		\$0				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 1st Additions		0				
Reallocate 1st Incoming AO	F	0		0	0	0
<b>Total for 1st Allocation</b>		\$134,739		\$89,286	\$8,220	\$37,233
<b>Second Additions:</b>						
Total Second Additions		\$2,703				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 2nd Additions		2,703				
Reallocate 2nd Incoming AO	F	(2,703)		1,791	165	747
<b>Total for 2nd Allocation</b>		2,703		1,791	165	747
<b>Total Costs</b>		\$137,442		\$91,077	\$8,385	\$37,980

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
OTHER POLICY & ADMIN.									
DETAIL ALLOCATION OF:									
Audit									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.	134,739	0.2604%	232	-	232				232
Insurance	819,404	1.5836%	1,414	-	1,414	819,404	1.5877%	28	1,442
Board of Supervisors	1,233,609	2.3841%	2,129	-	2,129	1,233,609	2.3903%	43	2,171
Facilities Management	2,370,129	4.5805%	4,090	-	4,090	2,370,129	4.5925%	82	4,172
Information Technology	1,896,352	3.6649%	3,272	-	3,272	1,896,352	3.6745%	66	3,338
Auditor	838,256	1.6200%	1,446	-	1,446	838,256	1.6242%	29	1,476
County Attorney	3,323,721	6.4234%	5,735	-	5,735	3,323,721	6.4402%	115	5,851
Elections	690,001	1.3335%	1,191	-	1,191	690,001	1.3370%	24	1,215
Treasurer	1,178,413	2.2774%	2,033	-	2,033	1,178,413	2.2833%	41	2,074
Sheriff	12,286,054	23.7440%	21,200	-	21,200	12,286,054	23.8060%	426	21,626
E911 Service Board	409,841	0.7921%	707	-	707	409,841	0.7941%	14	721
Recorder	556,812	1.0761%	961	-	961	556,812	1.0789%	19	980
Animal Control	642,949	1.2426%	1,109	-	1,109	642,949	1.2458%	22	1,132
Gen.Betterment	1,151,122	2.2247%	1,986	-	1,986	1,151,122	2.2305%	40	2,026
County Engineer	7,539,024	14.5699%	13,009	-	13,009	7,539,024	14.6079%	262	13,271
Veterans Affairs	130,195	0.2516%	225	-	225	130,195	0.2523%	5	229
Conservation Board	5,885,115	11.3736%	10,155	-	10,155	5,885,115	11.4033%	204	10,359
Health Board-Sanitarian	437,652	0.8458%	755	-	755	437,652	0.8480%	15	770
I.R.V.M.	305,862	0.5911%	528	-	528	305,862	0.5927%	11	538
General Assistance	474,595	0.9172%	819	-	819	474,595	0.9196%	16	835
Group Homes	78,064	0.1509%	135	-	135	78,064	0.1513%	3	137
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	415,605	0.8032%	717	-	717	415,605	0.8053%	14	732
Social Services	47,489	0.0918%	82	-	82	47,489	0.0920%	2	84
CICS MH Region	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health	41	0.0001%	0	-	0	41	0.0001%	0	0
Juvenile Court Services	85,359	0.1650%	147	-	147	85,359	0.1654%	3	150
County Assessor	1,161,045	2.2438%	2,003	-	2,003	1,161,045	2.2497%	40	2,044
EMA	361,269	0.6982%	623	-	623	361,269	0.7000%	13	636
City Assessor	1,034,220	1.9987%	1,785	-	1,785	1,034,220	2.0039%	36	1,820
GIS Services	93,372	0.1805%	161	-	161	93,372	0.1809%	3	164
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	6,163,529	11.9116%	10,635	-	10,635	6,163,529	11.9427%	214	10,849
<b>Total</b>	<b>51,743,839</b>	<b>100.0000%</b>	<b>89,286</b>	<b>-</b>	<b>89,286</b>	<b>51,609,099</b>	<b>100.0000%</b>	<b>1,791</b>	<b>91,077</b>
Allocation Base:	Departmental Expenditures								
Source:	Expense Summary by Department								



COST ADVISORY SERVICES, INC.			
STORY COUNTY, IOWA - FY 2025			
OTHER POLICY & ADMIN.			
DEPARTMENTAL ALLOCATION SUMMARY			
	Total		
User Department	Allocations	Audit	Cost Plan
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Other Policy & Admin.	232	232	-
Insurance	2,021	1,442	578
Board of Supervisors	2,171	2,171	-
Facilities Management	4,750	4,172	578
Information Technology	3,916	3,338	578
Auditor	4,367	1,476	2,891
County Attorney	6,718	5,851	867
Elections	1,215	1,215	-
Treasurer	2,074	2,074	-
Sheriff	21,626	21,626	-
E911 Service Board	721	721	-
Recorder	980	980	-
Animal Control	1,132	1,132	-
Gen.Betterment	2,026	2,026	-
County Engineer	13,271	13,271	-
Veterans Affairs	229	229	-
Conservation Board	10,359	10,359	-
Health Board-Sanitarian	770	770	-
I.R.V.M.	538	538	-
General Assistance	835	835	-
Group Homes	137	137	-
BooST Early Childhood	-	-	-
BooST School Ready	-	-	-
Homeland Security	-	-	-
Plan And Zone	732	732	-
Social Services	2,975	84	2,891
CICS MH Region	-	-	-
Mental Health	0	0	-
Juvenile Court Services	150	150	-
County Assessor	2,044	2,044	-
EMA	636	636	-
City Assessor	1,820	1,820	-
GIS Services	164	164	-
Clerk of Court	-	-	-
All Other	10,849	10,849	-
Subtotals	99,462	91,077	8,385
Direct Billed	-	-	-
Total	99,462	91,077	8,385

**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA – 2025  
STATEMENT OF FUNCTION & BENEFIT**

**INSURANCE**

The costs of the County’s various insurance policies have been budgeted and charged to a non-departmental account. Some of the County departments are charged directly for some of these coverages and therefore do not receive an allocation. Federal, state and county programs, as well as other outside users of County resources, benefit both directly and indirectly from these expenditures.

The following Insurance costs have been allocated in this cost allocation plan:

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
General Liability	Liability insurance for budgetary and non-budgetary funds	Adjusted Total Departmental Expenditures for all Unbilled Departments
Public Officials Liability	Public official’s errors and omissions and dishonesty insurance	Average Number of Employees in Departments for all Unbilled Departments
Property	Insurance for County Buildings and Their Contents	Insured Values of Covered Buildings for all Departments
Workers Compensation	Workers medical and disability insurance in the event of death, injury or illness occurring on the job	Workers Compensation Premiums for Unbilled Departments
Law Enforcement Liability	Direct Allocation to Sheriff’s Department	Direct Allocation
Unemployment	Unemployment coverage paid.	Departmental Salaries

The costs of other insurance coverages have not been allocated in this cost allocation plan.



**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025**

**INSURANCE**

**COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS**

	Line Item	Total	Genl Admin	Gen Liab	Pub Off	Property	Work Comp	Law Enf Liab	Unempl	Other Ins
	Exp Codes									
Salaries & Wages										
% of Total S&W		0.00%								
% of S&W Excl. GA		0.00%								
Employee Benefits										
Other Expense Items:										
Insurance Reserve	V	150,084								150,084
Insurance & Bonds	V	648,222	30,208	113,361	34,324	262,292	78,534	94,716		34,786
Litigation/Settlements	V	12,170								12,170
<b>Total Departmental Expenditures</b>		\$810,476	\$30,208	\$113,361	\$34,324	\$262,292	\$78,534	\$94,716	\$0	\$197,041
Cost Adjustments:										
Deductions / Exclusions (D & E Codes)										
Specify Other Adjustments:										
Unemployment Compensation	V	8,928							8,928	
<b>Functional Costs Before Additions</b>		\$819,404	\$30,208	\$113,361	\$34,324	\$262,292	\$78,534	\$94,716	\$8,928	\$197,041

COST ADVISORY SERVICES, INC.											
STORY COUNTY, IOWA - FY 2025											
INSURANCE											
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS											
	Alloc. Codes	Total	Genl. Admin	Gen Liab	Pub Off	Property	Work Comp	Law Enf Liab	Unempl	Other Ins	
<b>Costs Before Additions (From Sch. 4.3.1)</b>		\$819,404	\$30,208	\$113,361	\$34,324	\$262,292	\$78,534	\$94,716	\$8,928	\$197,041	
% of S&W Excl. GA (From Sch. 4.3.1)		0.00%									
% of Functional Costs Excl. GA		100.00%		14.36%	4.35%	33.24%	9.95%	12.00%	1.13%	24.97%	
Reallocate General Admin	F		(30,208)	4,339	1,314	10,040	3,006	3,625	342	7,542	
<b>Adjusted Functional Costs</b>		\$819,404	\$0	\$117,700	\$35,638	\$272,332	\$81,540	\$98,341	\$9,270	\$204,583	
% of Total Costs Excl. GA		100.00%		14.36%	4.35%	33.24%	9.95%	12.00%	1.13%	24.97%	
<b>First Additions:</b>											
Total First Additions		\$1,981									
Re-alloc. Spec. Functions:											
Total Specific Functions		0		0	0	0	0	0	0	0	
All Other 1st Additions		1,981									
Reallocate 1st Incoming AO	F	(1,981)		285	86	658	197	238	22	495	
<b>Total for 1st Allocation</b>		\$821,385		\$117,985	\$35,724	\$272,990	\$81,737	\$98,579	\$9,292	\$205,078	
<b>Second Additions:</b>											
Total Second Additions		\$3,134									
Re-alloc. Spec. Functions:											
Total Specific Functions		0		0	0	0	0	0	0	0	
All Other 2nd Additions		3,134									
Reallocate 2nd Incoming AO	F	(3,134)		450	136	1,041	312	376	35	782	
<b>Total for 2nd Allocation</b>		3,134		450	136	1,041	312	376	35	782	
<b>Total Costs</b>		\$824,519		\$118,435	\$35,860	\$274,032	\$82,049	\$98,955	\$9,328	\$205,860	

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
Gen Liab									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.	134,739	0.2903%	343	-	343				343
Insurance	819,404	1.7657%	2,083	-	2,083				2,083
Board of Supervisors	1,233,609	2.6583%	3,136	-	3,136	1,233,609	2.7141%	12	3,149
Facilities Management	2,370,129	5.1073%	6,026	-	6,026	2,370,129	5.2145%	23	6,049
Information Technology	1,896,352	4.0864%	4,821	-	4,821	1,896,352	4.1721%	19	4,840
Auditor	838,256	1.8063%	2,131	-	2,131	838,256	1.8442%	8	2,139
County Attorney	3,323,721	7.1621%	8,450	-	8,450	3,323,721	7.3125%	33	8,483
Elections	690,001	1.4869%	1,754	-	1,754	690,001	1.5181%	7	1,761
Treasurer	1,178,413	2.5393%	2,996	-	2,996	1,178,413	2.5926%	12	3,008
Sheriff	12,286,054	26.4747%	31,236	-	31,236	12,286,054	27.0305%	122	31,358
E911 Service Board	409,841	0.8831%	1,042	-	1,042	409,841	0.9017%	4	1,046
Recorder	556,812	1.1998%	1,416	-	1,416	556,812	1.2250%	6	1,421
Animal Control	642,949	1.3855%	1,635	-	1,635	642,949	1.4145%	6	1,641
Gen.Betterment	737,850	1.5900%	1,876	-	1,876	737,850	1.6233%	7	1,883
County Engineer	7,539,024	16.2455%	19,167	-	19,167	7,539,024	16.5865%	75	19,242
Veterans Affairs	130,195	0.2806%	331	-	331	130,195	0.2864%	1	332
Conservation Board	5,885,115	12.6816%	14,962	-	14,962	5,885,115	12.9478%	58	15,021
Health Board-Sanitarian	437,652	0.9431%	1,113	-	1,113	437,652	0.9629%	4	1,117
I.R.V.M.	305,862	0.6591%	778	-	778	305,862	0.6729%	3	781
General Assistance	474,595	1.0227%	1,207	-	1,207	474,595	1.0442%	5	1,211
Group Homes	78,064	0.1682%	198	-	198	78,064	0.1717%	1	199
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	415,605	0.8956%	1,057	-	1,057	415,605	0.9144%	4	1,061
Social Services	47,489	0.1023%	121	-	121	47,489	0.1045%	0	121
CICS MH Region	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health	41	0.0001%	0	-	0	41	0.0001%	0	0
Juvenile Court Services	85,359	0.1839%	217	-	217	85,359	0.1878%	1	218
County Assessor	1,161,045	2.5019%	2,952	-	2,952	1,161,045	2.5544%	11	2,963
EMA	361,269	0.7785%	918	-	918	361,269	0.7948%	4	922
City Assessor	1,034,220	2.2286%	2,629	-	2,629	1,034,220	2.2754%	10	2,640
GIS Services	93,372	0.2012%	237	-	237	93,372	0.2054%	1	238
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	1,239,747	2.6715%	3,152	-	3,152	1,239,747	2.7276%	12	3,164
<b>Total</b>	<b>46,406,784</b>	<b>100.0000%</b>	<b>117,985</b>	<b>-</b>	<b>117,985</b>	<b>45,452,640</b>	<b>100.0000%</b>	<b>450</b>	<b>118,435</b>
Allocation Base:	Adjusted Departmental Expenditures								
Source:	Expense Summary by Department								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
				Pub Off					
	First Allocation					Second Allocation			
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Board of Supervisors	10.00	3.5582%	1,271	-	1,271	10.00	3.5582%	5	1,276
Facilities Management	17.92	6.3774%	2,278	-	2,278	17.92	6.3774%	9	2,287
Information Technology	5.88	2.0939%	748	-	748	5.88	2.0939%	3	751
Auditor	6.96	2.4771%	885	-	885	6.96	2.4771%	3	888
County Attorney	29.15	10.3736%	3,706	-	3,706	29.15	10.3736%	14	3,720
Elections	7.00	2.4908%	890	-	890	7.00	2.4908%	3	893
Treasurer	10.85	3.8593%	1,379	-	1,379	10.85	3.8593%	5	1,384
Sheriff	88.00	31.3124%	11,186	-	11,186	88.00	31.3124%	43	11,229
E911 Service Board	1.00	0.3558%	127	-	127	1.00	0.3558%	0	128
Recorder	5.00	1.7791%	636	-	636	5.00	1.7791%	2	638
Animal Control	5.96	2.1213%	758	-	758	5.96	2.1213%	3	761
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	35.04	12.4675%	4,454	-	4,454	35.04	12.4675%	17	4,471
Veterans Affairs	1.27	0.4516%	161	-	161	1.27	0.4516%	1	162
Conservation Board	26.85	9.5525%	3,413	-	3,413	26.85	9.5525%	13	3,426
Health Board-Sanitarian	4.00	1.4233%	508	-	508	4.00	1.4233%	2	510
I.R.V.M.	2.77	0.9854%	352	-	352	2.77	0.9854%	1	353
General Assistance	4.96	1.7654%	631	-	631	4.96	1.7654%	2	633
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	3.77	1.3412%	479	-	479	3.77	1.3412%	2	481
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor	7.12	2.5318%	904	-	904	7.12	2.5318%	3	908
EMA	2.81	0.9990%	357	-	357	2.81	0.9990%	1	358
City Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
GIS Services	1.00	0.3558%	127	-	127	1.00	0.3558%	0	128
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	3.73	1.3275%	474	-	474	3.73	1.3275%	2	476
<b>Total</b>	<b>281.04</b>	<b>100.0000%</b>	<b>35,724</b>	<b>-</b>	<b>35,724</b>	<b>281.04</b>	<b>100.0000%</b>	<b>136</b>	<b>35,860</b>
Allocation Base:	Average Employees in Each Department								
Source:	Individual Earnings Summary								



COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:					Work Comp				
	First Allocation					Second Allocation			
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Board of Supervisors	1,477	1.8810%	1,537	-	1,537	1,477	1.8810%	6	1,543
Facilities Management	26,305	33.4953%	27,378	-	27,378	26,305	33.4953%	104	27,483
Information Technology	791	1.0066%	823	-	823	791	1.0066%	3	826
Auditor	1,003	1.2766%	1,043	-	1,043	1,003	1.2766%	4	1,047
County Attorney	3,322	4.2295%	3,457	-	3,457	3,322	4.2295%	13	3,470
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian		0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance		0.0000%	-	-	-	-	0.0000%	-	-
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone		0.0000%	-	-	-	-	0.0000%	-	-
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor		0.0000%	-	-	-	-	0.0000%	-	-
EMA		0.0000%	-	-	-	-	0.0000%	-	-
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	45,637	58.1111%	47,498	-	47,498	45,637	58.1111%	181	47,680
<b>Total</b>	<b>78,534</b>	<b>100.0000%</b>	<b>81,737</b>	<b>-</b>	<b>81,737</b>	<b>78,534</b>	<b>100.0000%</b>	<b>312</b>	<b>82,049</b>
Allocation Base:	Worker Compensation Premiums								
Source:	Exp. Summary/Insurance Policy								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
Law Enf Liab									
First Allocation									
Second Allocation									
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Facilities Management		0.0000%	-	-	-	-	0.0000%	-	-
Information Technology		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	100	100.0000%	98,579	-	98,579	100	100.0000%	376	98,955
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian		0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance		0.0000%	-	-	-	-	0.0000%	-	-
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone		0.0000%	-	-	-	-	0.0000%	-	-
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor		0.0000%	-	-	-	-	0.0000%	-	-
EMA		0.0000%	-	-	-	-	0.0000%	-	-
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
<b>Total</b>	<b>100</b>	<b>100.0000%</b>	<b>98,579</b>	<b>-</b>	<b>98,579</b>	<b>100</b>	<b>100.0000%</b>	<b>376</b>	<b>98,955</b>
Allocation Base:	Direct Allocation to Sheriff Department								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
INSURANCE									
DETAIL ALLOCATION OF:									
Unempl									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Board of Supervisors	868,962	3.5575%	331	-	331	868,962	3.5575%	1	332
Facilities Management	1,100,639	4.5059%	419	-	419	1,100,639	4.5059%	2	420
Information Technology	465,025	1.9038%	177	-	177	465,025	1.9038%	1	178
Auditor	589,723	2.4143%	224	-	224	589,723	2.4143%	1	225
County Attorney	2,372,547	9.7130%	903	-	903	2,372,547	9.7130%	3	906
Elections	293,007	1.1995%	111	-	111	293,007	1.1995%	0	112
Treasurer	679,023	2.7799%	258	-	258	679,023	2.7799%	1	259
Sheriff	7,316,636	29.9537%	2,783	-	2,783	7,316,636	29.9537%	11	2,794
E911 Service Board	64,866	0.2656%	25	-	25	64,866	0.2656%	0	25
Recorder	355,274	1.4545%	135	-	135	355,274	1.4545%	1	136
Animal Control	329,213	1.3478%	125	-	125	329,213	1.3478%	0	126
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	2,695,233	11.0341%	1,025	-	1,025	2,695,233	11.0341%	4	1,029
Veterans Affairs	86,228	0.3530%	33	-	33	86,228	0.3530%	0	33
Conservation Board	1,567,684	6.4180%	596	-	596	1,567,684	6.4180%	2	599
Health Board-Sanitarian	272,993	1.1176%	104	-	104	272,993	1.1176%	0	104
I.R.V.M.	148,244	0.6069%	56	-	56	148,244	0.6069%	0	57
General Assistance	281,662	1.1531%	107	-	107	281,662	1.1531%	0	108
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	285,642	1.1694%	109	-	109	285,642	1.1694%	0	109
Social Services		0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region	3,116,738	12.7597%	1,186	-	1,186	3,116,738	12.7597%	5	1,190
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor	723,228	2.9608%	275	-	275	723,228	2.9608%	1	276
EMA	172,072	0.7045%	65	-	65	172,072	0.7045%	0	66
City Assessor	494,415	2.0241%	188	-	188	494,415	2.0241%	1	189
GIS Services	56,760	0.2324%	22	-	22	56,760	0.2324%	0	22
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	90,661	0.3712%	34	-	34	90,661	0.3712%	0	35
<b>Total</b>	<b>24,426,475</b>	<b>100.0000%</b>	<b>9,292</b>	<b>-</b>	<b>9,292</b>	<b>24,426,475</b>	<b>100.0000%</b>	<b>35</b>	<b>9,328</b>
Allocation Base:	Departmental Salaries								
Source:	Expense Summary by Department								

COST ADVISORY SERVICES, INC.							
STORY COUNTY, IOWA - FY 2025							
INSURANCE							
DEPARTMENTAL ALLOCATION SUMMARY							
	Total						
User Department	Allocations	Gen Liab	Pub Off	Property	Work Comp	Law Enf Liab	Unempl
Building Depreciation	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-
Other Policy & Admin.	343	343	-	-	-	-	-
Insurance	2,083	2,083	-	-	-	-	-
Board of Supervisors	6,300	3,149	1,276	-	1,543	-	332
Facilities Management	217,793	6,049	2,287	181,554	27,483	-	420
Information Technology	6,594	4,840	751	-	826	-	178
Auditor	4,300	2,139	888	-	1,047	-	225
County Attorney	16,579	8,483	3,720	-	3,470	-	906
Elections	2,766	1,761	893	-	-	-	112
Treasurer	4,651	3,008	1,384	-	-	-	259
Sheriff	144,458	31,358	11,229	122	-	98,955	2,794
E911 Service Board	1,198	1,046	128	-	-	-	25
Recorder	2,195	1,421	638	-	-	-	136
Animal Control	5,768	1,641	761	3,241	-	-	126
Gen.Betterment	1,883	1,883	-	-	-	-	-
County Engineer	69,602	19,242	4,471	44,860	-	-	1,029
Veterans Affairs	527	332	162	-	-	-	33
Conservation Board	45,859	15,021	3,426	26,814	-	-	599
Health Board-Sanitarian	1,732	1,117	510	-	-	-	104
I.R.V.M.	2,484	781	353	1,293	-	-	57
General Assistance	1,952	1,211	633	-	-	-	108
Group Homes	199	199	-	-	-	-	-
BooST Early Childhood	-	-	-	-	-	-	-
BooST School Ready	-	-	-	-	-	-	-
Homeland Security	-	-	-	-	-	-	-
Plan And Zone	1,651	1,061	481	-	-	-	109
Social Services	121	121	-	-	-	-	-
CICS MH Region	1,190	-	-	-	-	-	1,190
Mental Health	0	0	-	-	-	-	-
Juvenile Court Services	218	218	-	-	-	-	-
County Assessor	4,147	2,963	908	-	-	-	276
EMA	1,346	922	358	-	-	-	66
City Assessor	2,828	2,640	-	-	-	-	189
GIS Services	388	238	128	-	-	-	22
Clerk of Court	-	-	-	-	-	-	-
All Other	67,501	3,164	476	16,147	47,680	-	35
Subtotals	618,659	118,435	35,860	274,032	82,049	98,955	9,328
Direct Billed	-	-	-	-	-	-	-
Total	618,659	118,435	35,860	274,032	82,049	98,955	9,328

**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA – 2025  
STATEMENT OF FUNCTION & BENEFIT**

**BOARD OF SUPERVISORS**

The Administrative Assistants in the Board of Supervisors Department provide personnel and purchasing support for the entire County. Federal, state and county programs, as well as other outside users of County resources, benefit both directly and indirectly from these expenditures.

The following Administration activities have been allocated as follows:

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
Personnel/Payroll Support	Activities include hiring, terminations, group plan support, RFP processing, contract negotiations, contract monitoring, etc.	Average Number of Employees in Departments



**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025  
BOARD OF SUPERVISORS**

**COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS**

	<b>Line Item</b>		<b>Genl</b>			
	<b>Exp Codes</b>	<b>Total</b>	<b>Admin</b>	<b>Personnel</b>	<b>Gen Gov't</b>	
<b>Salaries &amp; Wages</b>	V	\$886,398	\$33,434	\$329,703	\$523,261	
<b>% of Total S&amp;W</b>		100.00%	3.77%	37.20%	59.03%	
<b>% of S&amp;W Excl. GA</b>		100.00%		38.65%	61.35%	
<b>Employee Benefits</b>	S	\$276,415	10,426	102,815	163,174	
<b>Other Expense Items:</b>						
<b>Office Supplies</b>	S	5,614	212	2,088	3,314	
<b>Board Proceedings</b>	V	38,313			38,313	
<b>Communication Services</b>	S	5,162	195	1,920	3,047	
<b>Education &amp; Training</b>	S	15,170	572	5,643	8,955	
<b>Equipment Rent/Maint</b>	S	3,991	151	1,484	2,356	
<b>Contractual Labor</b>	S	738	28	274	435	
<b>Dues &amp; Memberships</b>	S	1,669	63	621	985	
<b>Office Equip. &amp; Furniture</b>	S	140	5	52	83	
<b>Total Departmental Expenditures</b>		\$1,233,609	\$45,085	\$444,600	\$743,924	
<b>Cost Adjustments:</b>						
<b>Deductions / Exclusions (D &amp; E Codes)</b>		0	0			
<b>Specify Other Adjustments:</b>						
<b>Functional Costs Before Additions</b>		\$1,233,609	\$45,085	\$444,600	\$743,924	

COST ADVISORY SERVICES, INC.					
STORY COUNTY, IOWA - FY 2025					
BOARD OF SUPERVISORS					
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS					
	Alloc. Codes	Total	Genl. Admin	Personnel	Gen Gov't
<b>Costs Before Additions (From Sch. 5.3.1)</b>		\$1,233,609	\$45,085	\$444,600	\$743,924
% of S&W Excl. GA (From Sch. 5.3.1)		100.00%		38.65%	61.35%
% of Functional Costs Excl. GA		100.00%		37.41%	62.59%
Reallocate General Admin	S		(45,085)	17,427	27,658
<b>Adjusted Functional Costs</b>		\$1,233,609	\$0	\$462,027	\$771,582
% of Total Costs Excl. GA		100.00%		37.45%	62.55%
<b>First Additions:</b>					
Total First Additions		\$22,871			
Re-alloc. Spec. Functions:					
Total Specific Functions		0		0	0
All Other 1st Additions		22,871			
Reallocate 1st Incoming AO	F	(22,871)		8,566	14,305
<b>Total for 1st Allocation</b>		\$1,256,479		\$470,592	\$785,887
<b>Second Additions:</b>					
Total Second Additions		\$116,059			
Re-alloc. Spec. Functions:					
Total Specific Functions		0		0	0
All Other 2nd Additions		116,059			
Reallocate 2nd Incoming AO	F	(116,059)		43,468	72,591
<b>Total for 2nd Allocation</b>		116,059		43,468	72,591
<b>Total Costs</b>		\$1,372,538		\$514,060	\$858,478

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
BOARD OF SUPERVISORS									
DETAIL ALLOCATION OF:									
Personnel									
First Allocation									
Second Allocation									
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-	-	-	-	-
Equipment Depreciation	-	0.0000%	-	-	-	-	-	-	-
Other Policy & Admin.	-	0.0000%	-	-	-	-	-	-	-
Insurance	-	0.0000%	-	-	-	-	-	-	-
Board of Supervisors	10.00	3.5582%	16,745	-	16,745	-	-	-	16,745
Facilities Management	17.92	6.3774%	30,012	-	30,012	17.92	6.6127%	2,874	32,886
Information Technology	5.88	2.0939%	9,854	-	9,854	5.88	2.1711%	944	10,797
Auditor	6.96	2.4771%	11,657	-	11,657	6.96	2.5685%	1,116	12,773
County Attorney	29.15	10.3736%	48,817	-	48,817	29.15	10.7564%	4,676	53,493
Elections	7.00	2.4908%	11,721	-	11,721	7.00	2.5827%	1,123	12,844
Treasurer	10.85	3.8593%	18,162	-	18,162	10.85	4.0017%	1,739	19,901
Sheriff	88.00	31.3124%	147,354	-	147,354	88.00	32.4677%	14,113	161,467
E911 Service Board	1.00	0.3558%	1,674	-	1,674	1.00	0.3690%	160	1,835
Recorder	5.00	1.7791%	8,372	-	8,372	5.00	1.8448%	802	9,174
Animal Control	5.96	2.1213%	9,982	-	9,982	5.96	2.1995%	956	10,939
Gen.Betterment	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	35.04	12.4675%	58,671	-	58,671	35.04	12.9275%	5,619	64,290
Veterans Affairs	1.27	0.4516%	2,125	-	2,125	1.27	0.4683%	204	2,329
Conservation Board	26.85	9.5525%	44,953	-	44,953	26.85	9.9049%	4,305	49,259
Health Board-Sanitarian	4.00	1.4233%	6,698	-	6,698	4.00	1.4758%	642	7,339
I.R.V.M.	2.77	0.9854%	4,637	-	4,637	2.77	1.0217%	444	5,081
General Assistance	4.96	1.7654%	8,308	-	8,308	4.96	1.8306%	796	9,104
Group Homes	-	0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood	-	0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready	-	0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security	-	0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	3.77	1.3412%	6,311	-	6,311	3.77	1.3907%	604	6,916
Social Services	-	0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health	-	0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services	-	0.0000%	-	-	-	-	0.0000%	-	-
County Assessor	7.12	2.5318%	11,915	-	11,915	7.12	2.6252%	1,141	13,056
EMA	2.81	0.9990%	4,701	-	4,701	2.81	1.0359%	450	5,152
City Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
GIS Services	1.00	0.3558%	1,674	-	1,674	1.00	0.3690%	160	1,835
Clerk of Court	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	3.73	1.3275%	6,247	-	6,247	3.73	1.3765%	598	6,845
<b>Total</b>	<b>281.04</b>	<b>100.0000%</b>	<b>470,592</b>	<b>-</b>	<b>470,592</b>	<b>271.04</b>	<b>100.0000%</b>	<b>43,468</b>	<b>514,060</b>
Allocation Base:	Average Employees in Each Department								
Source:	Individual Earnings Summary								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
BOARD OF SUPERVISORS									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Personnel							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin.	-	-							
Insurance	-	-							
Board of Supervisors	16,745	16,745							
Facilities Management	32,886	32,886							
Information Technology	10,797	10,797							
Auditor	12,773	12,773							
County Attorney	53,493	53,493							
Elections	12,844	12,844							
Treasurer	19,901	19,901							
Sheriff	161,467	161,467							
E911 Service Board	1,835	1,835							
Recorder	9,174	9,174							
Animal Control	10,939	10,939							
Gen.Betterment	-	-							
County Engineer	64,290	64,290							
Veterans Affairs	2,329	2,329							
Conservation Board	49,259	49,259							
Health Board-Sanitarian	7,339	7,339							
I.R.V.M.	5,081	5,081							
General Assistance	9,104	9,104							
Group Homes	-	-							
BooST Early Childhood	-	-							
BooST School Ready	-	-							
Homeland Security	-	-							
Plan And Zone	6,916	6,916							
Social Services	-	-							
CICS MH Region	-	-							
Mental Health	-	-							
Juvenile Court Services	-	-							
County Assessor	13,056	13,056							
EMA	5,152	5,152							
City Assessor	-	-							
GIS Services	1,835	1,835							
Clerk of Court	-	-							
All Other	6,845	6,845							
Subtotals	514,060	514,060							
Direct Billed	-	-							
Total	514,060	514,060							

**COST ADVISORY SERVICES, INC.  
 STORY COUNTY, IOWA – 2025  
 STATEMENT OF FUNCTION & BENEFIT**

**FACILITIES MANAGEMENT**

Building operations expenses, including custodial and maintenance salaries and wages, utilities, and other expenses required to maintain and operate County facilities, are budgeted and charged to the County’s General Basic Fund. The Social Services Department claims building expenses on their quarterly Local Administrative Report submitted to the State of Iowa Department of Human Services. An appropriate direct-billed credit has been applied on schedule 6.4.2. Federal and state programs, and other outside occupants of the facilities, may benefit either directly from these costs or indirectly from allocations to those central service activities that in turn benefit those outside users of County resources.

Costs applicable to the Courthouse and other buildings expenses have been allocated as follows:

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
Administration Building	Maintenance, repairs, and other operating costs applicable to the Administration Building	Usable Square Feet of Space Occupied
Human Services Center	Maintenance, repairs, and other operating costs applicable to the Human Services Center	Usable Square Feet of Space Occupied
Justice Center	Maintenance, repairs, and other operating costs applicable to the Justice Center	Usable Square Feet of Space Occupied



**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025  
FACILITIES MANAGEMENT**

**COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS**

	Line Item	Genl											
	Exp Codes	Total	Admin	Admin Bldg	Hum Svc Ctr	Justice Ctr							
Salaries & Wages	V	\$1,130,280		\$456,932	\$379,003	\$294,344							
% of Total S&W		100.00%	0.00%	40.43%	33.53%	26.04%							
% of S&W Excl. GA		100.00%		40.43%	33.53%	26.04%							
Employee Benefits	V	\$465,922		185,218	164,186	116,517							
<b>Other Expense Items:</b>													
Custodial Supplies	V	\$97,688		40,902	21,871	34,914							
Equip. Parts & Supplies	V	\$169,117		61,650	38,936	68,531							
Vehicle Fuels/Maint	V	\$16,119		6,283	6,369	3,467							
Office Supplies	V	\$16,021		5,715	5,079	5,227							
Uniforms & Equipment	V	\$13,665		13,665									
Employee Mileage & Exps.	V	\$210		210									
Communication Services	V	\$15,726		5,143	4,857	5,726							
Education & Training	V	\$2,363		2,363									
Utilities	V	\$295,857		69,842	37,148	188,866							
Bldg Repairs & Maint	V	\$144,085		29,232	19,791	95,063							
Equipment Rent/Maint	V	\$1,453		826	316	312							
Equipment & Machinery	V	\$1,622		674	948								
<b>Total Departmental Expenditures</b>		\$2,370,129	\$0	\$878,656	\$678,504	\$812,968							
<b>Cost Adjustments:</b>													
<b>Deductions / Exclusions (D &amp; E Codes)</b>		0	0										
<b>Specify Other Adjustments:</b>													
<b>Functional Costs Before Additions</b>		\$2,370,129	\$0	\$878,656	\$678,504	\$812,968							

COST ADVISORY SERVICES, INC.						
STORY COUNTY, IOWA - FY 2025						
FACILITIES MANAGEMENT						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	Admin Bldg	Hum Svc Ctr	Justice Ctr
<b>Costs Before Additions (From Sch. 6.3.1)</b>		\$2,370,129	\$0	\$878,656	\$678,504	\$812,968
% of S&W Excl. GA (From Sch. 6.3.1)		100.00%		40.43%	33.53%	26.04%
% of Functional Costs Excl. GA		100.00%		37.07%	28.63%	34.30%
Reallocate General Admin	S		0	0	0	0
<b>Adjusted Functional Costs</b>		\$2,370,129	\$0	\$878,656	\$678,504	\$812,968
% of Total Costs Excl. GA		100.00%		37.07%	28.63%	34.30%
<b>First Additions:</b>						
Total First Additions		\$289,433				
Re-alloc. Spec. Functions:						
Property	P	180,864		64,137	24,707	92,019
Equip Depr	P	19,643		19,643	0	0
Total Specific Functions		200,506		83,780	24,707	92,019
All Other 1st Additions		88,926				
Reallocate 1st Incoming AO	F	(88,926)		32,967	25,457	30,502
<b>Total for 1st Allocation</b>		\$2,659,561		\$995,403	\$728,669	\$935,489
<b>Second Additions:</b>						
Total Second Additions		\$244,559				
Re-alloc. Spec. Functions:						
Property	P	690		245	94	351
Total Specific Functions		690		245	94	351
All Other 2nd Additions		243,869				
Reallocate 2nd Incoming AO	F	(243,869)		90,407	69,813	83,648
<b>Total for 2nd Allocation</b>		244,559		90,652	69,907	84,000
<b>Total Costs</b>		\$2,904,120		\$1,086,055	\$798,576	\$1,019,489





COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
FACILITIES MANAGEMENT									
DETAIL ALLOCATION OF:									
Justice Ctr									
First Allocation									
Second Allocation									
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-	-	-	-	-
Equipment Depreciation	-	0.0000%	-	-	-	-	-	-	-
Other Policy & Admin.	-	0.0000%	-	-	-	-	-	-	-
Insurance	-	0.0000%	-	-	-	-	-	-	-
Board of Supervisors	-	0.0000%	-	-	-	-	-	-	-
Facilities Management	-	0.0000%	-	-	-	-	-	-	-
Information Technology	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	-	0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	3,150	3.5167%	32,899	-	32,899	3,150	3.5167%	2,954	35,853
Elections	-	0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	-	0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	51,690	57.7078%	539,850	-	539,850	51,690	57.7078%	48,474	588,324
E911 Service Board	-	0.0000%	-	-	-	-	0.0000%	-	-
Recorder	-	0.0000%	-	-	-	-	0.0000%	-	-
Animal Control	-	0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	-	0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs	-	0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board	-	0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian	-	0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.	-	0.0000%	-	-	-	-	0.0000%	-	-
General Assistance	-	0.0000%	-	-	-	-	0.0000%	-	-
Group Homes	-	0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood	-	0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready	-	0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security	-	0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	-	0.0000%	-	-	-	-	0.0000%	-	-
Social Services	-	0.0000%	-	-	-	-	0.0000%	-	-
CICS MH Region	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health	-	0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services	-	0.0000%	-	-	-	-	0.0000%	-	-
County Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
EMA	-	0.0000%	-	-	-	-	0.0000%	-	-
City Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
GIS Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court	34,732	38.7755%	362,741	-	362,741	34,732	38.7755%	32,571	395,312
All Other	-	0.0000%	-	-	-	-	0.0000%	-	-
<b>Total</b>	<b>89,572</b>	<b>100.0000%</b>	<b>935,489</b>	<b>-</b>	<b>935,489</b>	<b>89,572</b>	<b>100.0000%</b>	<b>84,000</b>	<b>1,019,489</b>
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.				
STORY COUNTY, IOWA - FY 2025				
FACILITIES MANAGEMENT				
DEPARTMENTAL ALLOCATION SUMMARY				
	Total			
User Department	Allocations	Admin Bldg	Hum Svc Ctr	Justice Ctr
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Other Policy & Admin.	-	-	-	-
Insurance	-	-	-	-
Board of Supervisors	30,028	30,028	-	-
Facilities Management	133,789	31,229	102,560	-
Information Technology	92,676	92,676	-	-
Auditor	314,529	314,529	-	-
County Attorney	126,404	-	90,551	35,853
Elections	-	-	-	-
Treasurer	148,458	148,458	-	-
Sheriff	588,324	-	-	588,324
E911 Service Board	-	-	-	-
Recorder	114,550	114,550	-	-
Animal Control	-	-	-	-
Gen.Betterment	-	-	-	-
County Engineer	-	-	-	-
Veterans Affairs	4,010	-	4,010	-
Conservation Board	-	-	-	-
Health Board-Sanitarian	30,746	30,746	-	-
I.R.V.M.	-	-	-	-
General Assistance	144,729	-	144,729	-
Group Homes	-	-	-	-
BooST Early Childhood	-	-	-	-
BooST School Ready	-	-	-	-
Homeland Security	-	-	-	-
Plan And Zone	30,746	30,746	-	-
Social Services	39,068	-	39,068	-
CICS MH Region	-	-	-	-
Mental Health	-	-	-	-
Juvenile Court Services	110,682	-	110,682	-
County Assessor	96,629	96,629	-	-
EMA	54,244	54,244	-	-
City Assessor	-	-	-	-
GIS Services	-	-	-	-
Clerk of Court	395,312	-	-	395,312
All Other	247,650	142,221	105,429	-
Subtotals	2,702,574	1,086,055	597,030	1,019,489
Direct Billed	201,546	-	201,546	-
<b>Total</b>	<b>2,904,120</b>	<b>1,086,055</b>	<b>798,576</b>	<b>1,019,489</b>

**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA – 2025  
STATEMENT OF FUNCTION & BENEFIT**

**INFORMATION TECHNOLOGY**

The costs of various Data Processing Services that benefit various county departments are budgeted and charged to a separate account in the General Basic Fund. These expenses benefit, both directly and indirectly, all departments and programs throughout the County, including federal, state and other outside users of County resources.

Allowable costs have been allocated as follows:

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
Information Technology	Costs of supporting and maintaining the County’s computer networks	Number of Supported Computers for Each Department

COST ADVISORY SERVICES, INC.						
STORY COUNTY, IOWA - FY 2025						
INFORMATION TECHNOLOGY						
COSTS TO BE ALLOCATED						
			First Allocation	Second Allocation	Sub-total	Total
<b>Expenditures per Financial Statement:</b>			\$1,822,127			\$1,822,127
<b>Deductions:</b>						
	Data Processing Equip		(\$283,331)			
	<b>Total Deductions</b>		(\$283,331)			(\$283,331)
<b>Allocated Additions:</b>						
	Building Depreciation		\$7,518	\$0	\$7,518	
	Equipment Depreciation		88,692	0	88,692	
	Other Policy & Admin.		3,839	77	3,916	
	Insurance		6,569	25	6,594	
	Board of Supervisors		9,854	944	10,797	
	Facilities Management		84,478	8,198	92,676	
	Information Technology			198,392	198,392	
	Auditor			10,046	10,046	
	County Attorney			0	0	
	<b>Total Allocated Additions</b>		\$200,951	\$217,683	\$418,634	\$418,634
<b>Departmental Cost Adjustments:</b>						
	<b>Total Departmental Cost Adjustm</b>		\$0			\$0
<b>Total Adjusted Expenditures</b>			\$1,739,747	\$217,683		\$1,957,429

**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025  
INFORMATION TECHNOLOGY**

**COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS**

	<b>Line Item Exp Codes</b>	<b>Total</b>	<b>Genl Admin</b>	<b>IT</b>								
Salaries & Wages	V	\$475,196		\$475,196	\$0							
% of Total S&W		100.00%	0.00%	100.00%								
% of S&W Excl. GA		100.00%		100.00%								
Employee Benefits	S	\$175,027		175,027	0							
<b>Other Expense Items:</b>												
Office Supplies	S	94		94								
Data Processing Supplies	S	5,272		5,272								
Data Processing Software	S	269,266		269,266								
Fiber Optics	S	14,604		14,604								
Postage & Mailing	S	27		27								
Employee Mileage & Exps.	S	125		125								
Communication Services	S	36,375		36,375								
Data Processing Service	S	85,152		85,152								
Education & Training	S	13,668		13,668								
Equipment Rent/Maint	S	434,118		434,118								
Contractual Labor	S	29,872		29,872								
Data Processing Equip	D	283,331	283,331									
<b>Total Departmental Expenditures</b>		\$1,822,127	\$283,331	\$1,538,796								
<b>Cost Adjustments:</b>												
<b>Deductions / Exclusions (D &amp; E Codes)</b>		(283,331)	(283,331)									
<b>Specify Other Adjustments:</b>												
<b>Functional Costs Before Additions</b>		\$1,538,796	\$0	\$1,538,796								

COST ADVISORY SERVICES, INC.						
STORY COUNTY, IOWA - FY 2025						
INFORMATION TECHNOLOGY						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	IT		
<b>Costs Before Additions (From Sch. 7.3.1)</b>		\$1,538,796	\$0	\$1,538,796		
% of S&W Excl. GA (From Sch. 7.3.1)		100.00%		100.00%		
% of Functional Costs Excl. GA		100.00%		100.00%		
Reallocate General Admin	S		0	0	0	
<b>Adjusted Functional Costs</b>		\$1,538,796	\$0	\$1,538,796		
% of Total Costs Excl. GA		100.00%		100.00%		
<b>First Additions:</b>						
Total First Additions		\$200,951				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0		
All Other 1st Additions		200,951				
Reallocate 1st Incoming AO	F	(200,951)		200,951	0	
<b>Total for 1st Allocation</b>		\$1,739,747		\$1,739,747		
<b>Second Additions:</b>						
Total Second Additions		\$217,683				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0		
All Other 2nd Additions		217,683				
Reallocate 2nd Incoming AO	F	(217,683)		217,683	0	
<b>Total for 2nd Allocation</b>		217,683		217,683		
<b>Total Costs</b>		\$1,957,429		\$1,957,429		



COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
INFORMATION TECHNOLOGY									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	IT							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin.	-	-							
Insurance	-	-							
Board of Supervisors	61,044	61,044							
Facilities Management	68,674	68,674							
Information Technology	198,392	198,392							
Auditor	105,686	105,686							
County Attorney	246,600	246,600							
Elections	61,650	61,650							
Treasurer	132,107	132,107							
Sheriff	396,321	396,321							
E911 Service Board	-	-							
Recorder	70,457	70,457							
Animal Control	35,229	35,229							
Gen.Betterment	-	-							
County Engineer	105,686	105,686							
Veterans Affairs	17,614	17,614							
Conservation Board	132,107	132,107							
Health Board-Sanitarian	26,421	26,421							
I.R.V.M.	-	-							
General Assistance	123,300	123,300							
Group Homes	-	-							
BooST Early Childhood	-	-							
BooST School Ready	-	-							
Homeland Security	-	-							
Plan And Zone	26,421	26,421							
Social Services	-	-							
CICS MH Region	-	-							
Mental Health	44,036	44,036							
Juvenile Court Services	-	-							
County Assessor	88,071	88,071							
EMA	17,614	17,614							
City Assessor	-	-							
GIS Services	-	-							
Clerk of Court	-	-							
All Other	-	-							
Subtotals	1,957,429	1,957,429							
Direct Billed	-	-							
Total	1,957,429	1,957,429							

**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA – 2025  
STATEMENT OF FUNCTION & BENEFIT**

**COUNTY AUDITOR**

The County Auditor is the County’s chief financial officer. Duties of the Office include the performance of payroll and employee benefit administration services, accounts payable claims processing services, other duties necessary for the maintenance of the County’s formal accounting records, real property transfer services, clerking for the Board of Supervisors, voter registration, and elections administration. The costs of payroll and accounting services benefit all County departments and programs as well as federal, state and other outside users of County resources.

General Administrative expenses of the Auditor’s Office typically include the salary and related support costs for the County Auditor. These costs were identified and allocated among all benefited activities of the Office based on the total salaries and wages of those supervised activities prior to the allocations of allowable services as stated below. Therefore, the costs of the allocated Payroll and Accounting activities do include appropriate shares of the departmental General Administrative expenses.

Allowable costs of the Payroll and Accounting activities have been allocated as follows:

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
Payroll Services	Costs of performing payroll services and administering the County’s employee benefit programs	Number of Employees in All County Departments
Accounting Services	Costs of performing accounts payable claims processing services and for maintaining the County’s formal accounting records	Number of Non-payroll Expenditure Transactions Processed for County Budgetary and Non-budgetary Departments

All other costs of the Auditor’s Office have been excluded from allocation in this cost allocation plan.



**COST ADVISORY SERVICES, INC.  
STORY COUNTY, IOWA - FY 2025**

AUDITOR

**COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS**

	Line Item	Total	Genl Admin	Payroll	Acctng	Gen Gov't
	Exp Codes					
Salaries & Wages	V	\$603,672	\$115,992	\$56,459	\$154,203	\$277,018
% of Total S&W		100.00%	19.21%	9.35%	25.54%	45.89%
% of S&W Excl. GA		100.00%		11.58%	31.62%	56.80%
Employee Benefits	S	\$193,835	37,244	18,129	49,514	88,949
<b>Other Expense Items:</b>						
Office Supplies	S	8,183	1,572	765	2,090	3,755
Postage & Mailing	S	25,188	4,840	2,356	6,434	11,558
Employee Mileage & Exps.	S	28	5	3	7	13
Communication Services	S	2,248	432	210	574	1,031
Education & Training	S	1,085	208	101	277	498
Equipment Rent/Maint	S	3,738	718	350	955	1,715
Dues & Memberships	S	280	54	26	72	128
<b>Total Departmental Expenditures</b>		<b>\$838,256</b>	<b>\$161,066</b>	<b>\$78,398</b>	<b>\$214,126</b>	<b>\$384,666</b>
<b>Cost Adjustments:</b>						
Deductions / Exclusions (D & E Codes)		0	0			
<b>Specify Other Adjustments:</b>						
<b>Functional Costs Before Additions</b>		<b>\$838,256</b>	<b>\$161,066</b>	<b>\$78,398</b>	<b>\$214,126</b>	<b>\$384,666</b>

COST ADVISORY SERVICES, INC.						
STORY COUNTY, IOWA - FY 2025						
AUDITOR						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	Payroll	Acctng	Gen Gov't
<b>Costs Before Additions (From Sch. 8.3.1)</b>		\$838,256	\$161,066	\$78,398	\$214,126	\$384,666
% of S&W Excl. GA (From Sch. 8.3.1)		100.00%		11.58%	31.62%	56.80%
% of Functional Costs Excl. GA		100.00%		11.58%	31.62%	56.80%
Reallocate General Admin	P		(161,066)	11,648	31,814	117,604
<b>Adjusted Functional Costs</b>		\$838,256	\$0	\$90,047	\$245,940	\$502,269
% of Total Costs Excl. GA		100.00%		10.74%	29.34%	59.92%
<b>First Additions:</b>						
Total First Additions		\$424,009				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 1st Additions		424,009				
Reallocate 1st Incoming AO	F	(424,009)		45,548	124,402	254,059
<b>Total for 1st Allocation</b>		\$1,262,265		\$135,594	\$370,342	\$756,329
<b>Second Additions:</b>						
Total Second Additions		\$50,882				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 2nd Additions		50,882				
Reallocate 2nd Incoming AO	F	(50,882)		5,466	14,928	30,488
<b>Total for 2nd Allocation</b>		50,882		5,466	14,928	30,488
<b>Total Costs</b>		\$1,313,147		\$141,060	\$385,271	\$786,816



COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
AUDITOR									
DETAIL ALLOCATION OF:					Acctng				
	First Allocation					Second Allocation			
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.	80	0.5745%	2,128	-	2,128				2,128
Insurance	38	0.2729%	1,011	-	1,011				1,011
Board of Supervisors	126	0.9048%	3,351	-	3,351				3,351
Facilities Management	1,115	8.0067%	29,652	-	29,652				29,652
Information Technology	271	1.9460%	7,207	-	7,207				7,207
Auditor	164	1.1777%	4,361	-	4,361				4,361
County Attorney	465	3.3391%	12,366	-	12,366	465	3.8329%	572	12,938
Elections	859	6.1684%	22,844	-	22,844	859	7.0806%	1,057	23,901
Treasurer	202	1.4505%	5,372	-	5,372	202	1.6650%	249	5,621
Sheriff	880	6.3192%	23,403	-	23,403	880	7.2537%	1,083	24,486
E911 Service Board	120	0.8617%	3,191	-	3,191	120	0.9891%	148	3,339
Recorder	132	0.9479%	3,510	-	3,510	132	1.0880%	162	3,673
Animal Control	334	2.3984%	8,882	-	8,882	334	2.7531%	411	9,293
Gen.Betterment	74	0.5314%	1,968	-	1,968	74	0.6100%	91	2,059
County Engineer	2,946	21.1550%	78,346	-	78,346	2,946	24.2833%	3,625	81,971
Veterans Affairs	118	0.8473%	3,138	-	3,138	118	0.9727%	145	3,283
Conservation Board	1,455	10.4482%	38,694	-	38,694	1,455	11.9933%	1,790	40,485
Health Board-Sanitarian	167	1.1992%	4,441	-	4,441	167	1.3765%	205	4,647
I.R.V.M.	189	1.3572%	5,026	-	5,026	189	1.5579%	233	5,259
General Assistance	246	1.7665%	6,542	-	6,542	246	2.0277%	303	6,845
Group Homes	188	1.3500%	5,000	-	5,000	188	1.5496%	231	5,231
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone	147	1.0556%	3,909	-	3,909	147	1.2117%	181	4,090
Social Services	155	1.1130%	4,122	-	4,122	155	1.2776%	191	4,313
CICS MH Region	1,034	7.4236%	27,493	-	27,493	1,034	8.5214%	1,272	28,765
Mental Health	2	0.0144%	53	-	53	2	0.0165%	2	56
Juvenile Court Services	56	0.4021%	1,489	-	1,489	56	0.4616%	69	1,558
County Assessor	172	1.2351%	4,574	-	4,574	172	1.4178%	212	4,786
EMA	89	0.6391%	2,367	-	2,367	89	0.7336%	110	2,476
City Assessor	256	1.8383%	6,808	-	6,808	256	2.1102%	315	7,123
GIS Services	30	0.2154%	798	-	798	30	0.2473%	37	835
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other	1,816	13.0405%	48,295	-	48,295	1,816	14.9689%	2,235	50,529
<b>Total</b>	<b>13,926</b>	<b>100.0000%</b>	<b>370,342</b>	<b>-</b>	<b>370,342</b>	<b>12,132</b>	<b>100.0000%</b>	<b>14,928</b>	<b>385,271</b>
Allocation Base:	Non-Payroll Accounting Transactions								
Source:	Transaction Listing								

COST ADVISORY SERVICES, INC.			
STORY COUNTY, IOWA - FY 2025			
AUDITOR			
DEPARTMENTAL ALLOCATION SUMMARY			
	<b>Total</b>		
<b>User Department</b>	<b>Allocations</b>	<b>Payroll</b>	<b>Acctng</b>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Other Policy & Admin.	2,128	-	2,128
Insurance	1,011	-	1,011
Board of Supervisors	8,176	4,825	3,351
Facilities Management	38,300	8,647	29,652
Information Technology	10,046	2,839	7,207
Auditor	7,720	3,359	4,361
County Attorney	27,668	14,729	12,938
Elections	27,438	3,537	23,901
Treasurer	11,100	5,480	5,621
Sheriff	68,945	44,460	24,486
E911 Service Board	3,844	505	3,339
Recorder	6,199	2,526	3,673
Animal Control	12,305	3,012	9,293
Gen.Betterment	2,059	-	2,059
County Engineer	99,673	17,702	81,971
Veterans Affairs	3,925	641	3,283
Conservation Board	54,048	13,563	40,485
Health Board-Sanitarian	6,668	2,021	4,647
I.R.V.M.	6,658	1,399	5,259
General Assistance	9,352	2,507	6,845
Group Homes	5,231	-	5,231
BooST Early Childhood	-	-	-
BooST School Ready	-	-	-
Homeland Security	-	-	-
Plan And Zone	5,995	1,904	4,090
Social Services	4,313	-	4,313
CICS MH Region	28,765	-	28,765
Mental Health	56	-	56
Juvenile Court Services	1,558	-	1,558
County Assessor	8,381	3,595	4,786
EMA	3,895	1,419	2,476
City Assessor	7,123	-	7,123
GIS Services	1,340	505	835
Clerk of Court	-	-	-
All Other	52,414	1,885	50,529
Subtotals	526,331	141,060	385,271
Direct Billed	-	-	-
<b>Total</b>	<b>526,331</b>	<b>141,060</b>	<b>385,271</b>

**COST ADVISORY SERVICES, INC.  
 STORY COUNTY, IOWA – 2025  
 STATEMENT OF FUNCTION & BENEFIT**

**COUNTY ATTORNEY**

The County Attorney is the chief legal officer of the County and serves as legal adviser to all County Departments. Certain costs of the Attorney’s Office are eligible for reimbursement to the County from Federal programs. Specifically, the costs related to effort expended by the Office in providing civil services to Children in Need of Assistance cases are allowable for partial reimbursement.

Allowable costs of ChINA cases have been determined based on an analysis of professional staff effort expended. The resultant costs were then allocated as follows:

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
Social Services	Costs of providing eligible services to Children in Need of Assistance cases.	Direct Allocation to Social Services

All other costs of the County Attorney’s Office, including all costs of prosecutorial duties and costs related to juvenile delinquency actions, have been excluded from allocation in this cost allocation plan.





COST ADVISORY SERVICES, INC.					
STORY COUNTY, IOWA - FY 2025					
COUNTY ATTORNEY					
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS					
	Alloc.		Genl.		
	Codes	Total	Admin	Soc Svcs	
			Gen Gov't		
<b>Costs Before Additions (From Sch. 9.3.1)</b>		\$3,323,721	\$459,143	\$317,058	\$2,547,521
% of S&W Excl. GA (From Sch. 9.3.1)		100.00%		11.17%	88.83%
% of Functional Costs Excl. GA		100.00%		11.07%	88.93%
Reallocate General Admin	S		(459,143)	51,291	407,852
<b>Adjusted Functional Costs</b>		\$3,323,721	\$0	\$368,349	\$2,955,373
% of Total Costs Excl. GA		100.00%		11.08%	88.92%
<b>First Additions:</b>					
Total First Additions		\$451,744			
Re-alloc. Spec. Functions:					
Total Specific Functions		0		0	0
All Other 1st Additions		451,744			
Reallocate 1st Incoming AO	F	(451,744)		50,064	401,680
<b>Total for 1st Allocation</b>		\$3,775,466		\$418,413	\$3,357,053
<b>Second Additions:</b>					
Total Second Additions		\$51,103			
Re-alloc. Spec. Functions:					
Total Specific Functions		0		0	0
All Other 2nd Additions		51,103			
Reallocate 2nd Incoming AO	F	(51,103)		5,663	45,439
<b>Total for 2nd Allocation</b>		51,103		5,663	45,439
<b>Total Costs</b>		\$3,826,568		\$424,076	\$3,402,492

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
COUNTY ATTORNEY									
DETAIL ALLOCATION OF:									
Soc Svcs									
First Allocation									
Second Allocation									
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin.		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Board of Supervisors		0.0000%	-	-	-				-
Facilities Management		0.0000%	-	-	-				-
Information Technology		0.0000%	-	-	-				-
Auditor		0.0000%	-	-	-				-
County Attorney		0.0000%	-	-	-				-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
E911 Service Board		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Animal Control		0.0000%	-	-	-	-	0.0000%	-	-
Gen.Betterment		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veterans Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Health Board-Sanitarian		0.0000%	-	-	-	-	0.0000%	-	-
I.R.V.M.		0.0000%	-	-	-	-	0.0000%	-	-
General Assistance		0.0000%	-	-	-	-	0.0000%	-	-
Group Homes		0.0000%	-	-	-	-	0.0000%	-	-
BooST Early Childhood		0.0000%	-	-	-	-	0.0000%	-	-
BooST School Ready		0.0000%	-	-	-	-	0.0000%	-	-
Homeland Security		0.0000%	-	-	-	-	0.0000%	-	-
Plan And Zone		0.0000%	-	-	-	-	0.0000%	-	-
Social Services	100	100.0000%	418,413	-	418,413	100	100.0000%	5,663	424,076
CICS MH Region		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health		0.0000%	-	-	-	-	0.0000%	-	-
Juvenile Court Services		0.0000%	-	-	-	-	0.0000%	-	-
County Assessor		0.0000%	-	-	-	-	0.0000%	-	-
EMA		0.0000%	-	-	-	-	0.0000%	-	-
City Assessor		0.0000%	-	-	-	-	0.0000%	-	-
GIS Services		0.0000%	-	-	-	-	0.0000%	-	-
Clerk of Court		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
<b>Total</b>	<b>100</b>	<b>100.0000%</b>	<b>418,413</b>	<b>-</b>	<b>418,413</b>	<b>100</b>	<b>100.0000%</b>	<b>5,663</b>	<b>424,076</b>
Allocation Base:	Direct Allocation to Social Services								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
STORY COUNTY, IOWA - FY 2025									
COUNTY ATTORNEY									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Soc Svcs							
Building Depreciation	0	0							
Equipment Depreciation	0	0							
Other Policy & Admin.	0	0							
Insurance	0	0							
Board of Supervisors	0	0							
Facilities Management	0	0							
Information Technology	0	0							
Auditor	0	0							
County Attorney	0	0							
Elections	0	0							
Treasurer	0	0							
Sheriff	0	0							
E911 Service Board	0	0							
Recorder	0	0							
Animal Control	0	0							
Gen.Betterment	0	0							
County Engineer	0	0							
Veterans Affairs	0	0							
Conservation Board	0	0							
Health Board-Sanitarian	0	0							
I.R.V.M.	0	0							
General Assistance	0	0							
Group Homes	0	0							
BooST Early Childhood	0	0							
BooST School Ready	0	0							
Homeland Security	0	0							
Plan And Zone	0	0							
Social Services	424,076	424,076							
CICS MH Region	0	0							
Mental Health	0	0							
Juvenile Court Services	0	0							
County Assessor	0	0							
EMA	0	0							
City Assessor	0	0							
GIS Services	0	0							
Clerk of Court	0	0							
All Other	0	0							
Subtotals	424,076	424,076							
Direct Billed	0	0							
Total	424,076	424,076							