

BUDGET WORKSHEETS & NARRATIVES

TABLE OF CONTENTS

FISCAL YEAR 2027

Department Name & Number	PAGES
Positions	1
Overview of Requests	2 - 3
CIP Plan Draft	
Animal Control #08	4 - 9
Attorney #04	10 - 17
Auditor #02	18 - 24
Board of Health - Environmental Health #23	25 - 32
Board of Supervisors #01	33 - 36
General Betterment (40% L.O.S.T.) #10	37 - 38
Countywide Services #99	39 - 59
ARPA Countywide #99	60 - 63
Conservation #22	64 - 80
IRVM #24	81 -86
Engineer- Secondary Roads #20	87 - 97
Facilities Management #51	98 - 103
Group Homes #26	104 -105
Human Service Center #50	106 -109
Justice Center Facilities #54	110 -113
Range House #58	114 -115
General Assistance #25	116 -121
Health & Human Services #59	122 -126
Information Technology #52	127 -136
Juvenile Court Services #61	137 -138
Planning & Development #53	139 -144
Recorder #07	145 -149
Sheriff #05	150 -180
Treasurer #03	181 -188
Veteran's Affairs #21	189 -201

**POSITIONS
STORY COUNTY**

CURRENT BUDGET (FY26)

DEPARTMENT	FTE POSITIONS	P/T POSITIONS	TOTAL	VACANT
ANIMAL CONTROL	6	0	6	
ATTORNEY	27	1	28	
Dept 99 OPIOD manager/coord	2		2	
AUDITOR	11	0	11	
BOH -ENVIRONMENTAL	3	0.5	3.50	
BOARD OF SUPERVISORS	10	0	10	
Dept 99 GIS-Share with Assor	0.5	0	0.50	
Dept 99 Housing CM	1	0	1	
CONSERVATION	22	0	22	
ENGINEER	35	0	35	
FACILITIES MANAGER	7	0	7	1
GENERAL ASSISTANCE	4	0.5	5	
HUMAN SERVICES CENTER	6	0	6	
INFORMATION TECHNOLOGY	6	0	6	1
IRVM	2	0	2	
JUSTICE CENTER FACILITY	6	0	6	
PLANNING & DEVELOPMENT	4	0	4	
RECORDER	5	0	5	
SHERIFF	92	0	92	1
TREASURER	11	0	11	
VETERAN'S AFFAIRS	1	0.5	2	
	261.5	2.5	264	3

VACANT POSITIONS IN THE BUDGET:

	Sal/Flex	Benefits	Total
<i>Facilities Manager</i>			
Maintenance Assistant	52,393	33,550	85,943
<i>Information Technology</i>			
Computer Support Specialist **	66,595	35,900	102,495
<i>Sheriff</i>			
Cook (1)	43,574	32,150	75,724
	162,562	101,600	264,162

ADDITIONAL REQUESTED (FY27)

DEPARTMENT	FTE POSITIONS	P/T POSITIONS	TOTAL
Veterans Affairs		1	1
<i>Veteran Service Officer</i>			
Salary		29,370	
Benefits			
FICA		2,300	
IPERS		2,775	
		34,445	

DEPARTMENT	FTE POSITIONS	P/T POSITIONS	TOTAL
Sheriff	1		1
<i>Office Service Technician</i>			
Salary		81,500	
Benefits		26,145	
FICA		6,375	
IPERS		7,900	
		121,920	

DEPARTMENT	FTE POSITIONS	P/T POSITIONS	TOTAL

DEPARTMENT	FTE POSITIONS	P/T POSITIONS	TOTAL
Conservation	1		1
<i>Natural Resource Technician</i>			
Salary		54,550	
Benefits		26,145	
FICA		4,310	
IPERS		5,315	
		90,320	

FY2027 OVERVIEW OF REQUESTS
(included in budget)

DEP'T	CODE #	NAME	EQUIPMENT	# OF UNITS	COST	
Conservation	01000-06999-633-22	Equipment & Machinery	Pickup w/snow plow	1	72,000	
			Pickup w/lift gate	1	68,000	
	01000-10220-610-22	Buildings/Equipment	Hickory Grove Beach improve		519,526	
			Deppe development		341,500	
			Shreck Access design		50,000	
	Friends of Conserv		TELC PH 4		16,000	
			Land acquisition Longnecker/Schuster		79,000	
	01000-10220-627-22	Heart of Iowa Trail	signage - Maxwell/Collins		75,000	
	01000-10220-628-22		Hannum's Mill Dam Mitigation		225,000	
			Shreck Acces construction		190,000	
	CIP	BOND PROCEEDS		S Skunk River Greenbelt land acq		375,000
			R38 Alternate construction		125,000	
			Hannum's Mill Dam Mitigation		120,000	
			HG beach improvements		832,744	
			McFarland Conservation center		95,000	
			Deppe development		125,000	
			TELC Ph 4 restrooms/shelter		650,000	
			Shreck Acces construction		20,000	
Engineer	CIP	20000-07210-721-20-600	New Equipment	Tandem Truck		325,000
				Pickup trucks		190,000
				Tile Jet		50,000
				Skid loader attachments		60,000
		11000-07210-721-10	LOST Equipment	Tandem Truck		325,000
Facilities Manager		01000-09100-241-51	Equipment Parts/Supplies	water to water chiller - Admin		38,000
	CIP	01000-09100-441-51	Bldg Rep/Maint	EOC Remodel		200,000
	CIP	01000-09100-441-51	Bldg Rep/Maint	West Ames shed replacement		250,000
	CIP	01000-09100-441-50	Bldg Rep/Maint	Roof replacement HSC		175,000
		01000-09100-241-50	Equipment Parts/Supplies	HSC heat pump replacement		40,000

InfoTechnology					
	01000-09110-298-52	Data Proc Software	Website design		60,000
	01000-09110-298-52	Data Proc Software	New camaera system		45,000
CIP	01000-09110-632-52	Data Proc Equip	New camera system		85,000
Sheriff	11000-01999-635-10	Vehicles (w/changeover)	gen/rural	9	680,000
CIP	NOT IN BUDGET YET	ERV	general?	1	665,000

FY2027 OVERVIEW OF ADDITIONAL INFORMATION

ENGINEER			Valuation	Max. per code	
	Maximum general dollars	potential	6,368,100,786	0.16875	1,074,617
	Maximum rural dollars	potential	1,394,988,686	3.00375	4,190,197

CONSERVATION		FY27	FY26	Diff	
	Tax Askings	4,849,533	2,864,964	1,984,569	

FUND DESIGNATION INFORMATION: End of FY27

Assigned funds	General Fund	\$705,268
	Capital in assigned	\$1,240,977
Committed funds:	General Fund	\$301,389

08 Animal Control				2026/2027	Budget Revenue Worksheet 2025/2026			2024/2025		2023/2024	2022/2023	
				Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd	
74000	00054	6000	08	Friends of Animals								
				Interest On Investments	3,500	3,500	3,500	1,785 51%	3,500	3,464	3,437	1,265
11000	06000	2682	08	Rural Services Basic								
				County Environment & Education	7,700	7,700		3,564 50%	7,700	7,666	4,866	5,200
				Local Gov't Payments	6.94%		7,200					
11000	06000	5340	08	Rural Services Basic								
				County Environment & Education	25,000	25,000		14,080 49%	25,000	23,755	14,779	12,357
				Animal Control Fees	-13.79%		29,000					
74000	06000	8100	08	Friends of Animals								
				County Environment & Education	35,000	35,000		27,096 77%	30,000	30,525	37,795	48,075
				Donations			35,000					
****	08 Animal Control Total	****			71,200 -4.69%	71,200	74,700	46,525 62 %	66,200	65,410	60,877	66,897

FY 2027 Budget Revenue

DEPARTMENT: ANIMAL CONTROL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	PROJECTED REVENUE	RE-EST REVENUE	AVERAGE ACTUAL
74000-00054-6000-08	Friends of the Animals/Interest on Investments		3,500	3,500	2,722
	Interest on Investments	3,500			
11000-06000-2682-08	Local Government Payment		7,700	7,700	5,911
	City billings	7,700			
11000-06000-5340-08	Animal Control Fees		25,000	25,000	16,970
	Adoptions, reclaim, and ownership release fees	25,000			
74000-06000-8100-08	Donations -Friends of Animals		35,000	35,000	38,798
	This line item offsets "special animal care".	35,000			
74000-06000-8190-08	Donations-Other				
	This line item is used for other special projects				
	Department Total		71,200	71,200	64,401

08 Animal Control					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023	
					2026/2027	2025/2026			Budget	Used	Used	Used	
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %					
11000	06200	100	08	8	Rural Services Basic Animal Shelter Pay Plan Staff	361,850 5.40%	346,500	343,300 335,300	183,683 54%	323,600	323,500	306,621	292,866
11000	06200	104	08		Rural Services Basic Animal Shelter Overtime Pay	500 -85.71%	3,500	3,500	3,566 102%	5,000	5,232	52	71
11000	06200	106	08		Rural Services Basic Animal Shelter Taxable Fringe Benefits	480	480	480	280 58%	480	480	605	480
11000	06200	110	08		Rural Services Basic Animal Shelter F.I.C.A.	28,800 5.06%	27,400	27,412 26,800	13,983 51%	25,300	24,557	23,150	21,762
11000	06200	111	08		Rural Services Basic Animal Shelter I.F.E.R.S.	35,200 1.27%	34,000	34,760 32,700	18,211 52%	31,200	31,809	29,924	28,572
11000	06200	113	08		Rural Services Basic Animal Shelter Employer's Flex Benefits	10,500 -26.06%	10,500	14,200 10,500	5,667 40%	10,500	10,026	10,316	9,808
11000	06200	114	08		Rural Services Basic Animal Shelter Employee's Insurances	125,490 8.37%	119,400	115,800	64,813 56%	108,200	108,207	98,069	116,163
11000	06200	223	08		Rural Services Basic Animal Shelter Environmental Educ. Supply	1,000							
11000	06200	232	08		Rural Services Basic Animal Shelter Custodial Supplies	3,100 -16.22%	3,100	3,700	1,392 38%	4,200	2,827	2,423	2,545
11000	06200	241	08		Rural Services Basic Animal Shelter Equip. Parts & Supplies	52,300 277.62%	20,000	13,850	11,764 85%	21,750	16,113	15,429	8,805
11000	06200	250	08		Rural Services Basic Animal Shelter Vehicle Fuels/Maint	2,500	2,500	2,500	745 30%	2,500	1,564	1,832	2,027
11000	06200	260	08		Rural Services Basic Animal Shelter Office Supplies	1,120 12.00%	1,000	1,000	345 35%	1,000	980	1,269	1,301
11000	06200	294	08		Rural Services Basic Animal Shelter Uniforms & Equipment	1,200	1,200	1,200		1,200	880	1,856	893
11000	06200	297	08		Rural Services Basic Animal Shelter Animal Supplies	19,000	19,000	19,000	9,662 51%	18,000	16,656	16,487	13,928
11000	06200	308	08		Rural Services Basic Animal Shelter Health & Safety	300 -96.67%	9,000	9,000		1,800	1,570	2,724	59

6

7

08 Animal Control					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
					2025/2026				Budget	Used	Used	Used
					Budget	Re-est	Amended	Used YTD				
					Incr/Decr %	Budget	Original	Used %				
11000	06200	383	08	Rural Services Basic Animal Shelter Volunteer Management	1,000							
11000	06200	412	08	Rural Services Basic Animal Shelter Postage & Mailing	200	200	200	78 39%	200	199	238	196
11000	06200	413	08	Rural Services Basic Animal Shelter Employee Mileage & Exps.	100	100	100		100			
11000	06200	414	08	Rural Services Basic Animal Shelter Communication Services	3,430 -4.72%	3,600	3,600	2,720 76%	3,600	3,459	3,584	3,327
11000	06200	422	08	Rural Services Basic Animal Shelter Education & Training	3,500 -22.22%	2,000	4,500	50 1%	4,500	2,939	1,937	2,256
11000	06200	430	08	Rural Services Basic Animal Shelter Utilities	34,500 3.92%	33,200	33,200	16,126 49%	33,200	26,971	21,876	25,609
11000	06200	441	08	Rural Services Basic Animal Shelter Bldg Repairs & Maint	26,500 211.76%	5,500	8,500	3,514 41%	5,500	3,502	3,500	58,235
74000	06200	482	08	Friends of Animals Animal Shelter Special Animal Care	40,000	40,000	40,000	17,360 43%	40,000	31,143	37,522	19,592
11000	06200	494	08	Rural Services Basic Animal Shelter Veterinary Care	35,000	35,000	35,000	21,850 62%	30,000	30,335	24,961	19,151
11000	06200	636	08	Rural Services Basic Animal Shelter Office Equip. & Furniture							6,500	
**** 08 Animal Control Total ****					787,570 10.18%	717,180	714,802 700,430	375,809 53 %	671,830	642,949	610,875	627,666

FY 2027 Budget Expenses

DEPARTMENT: Animal Control

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
11000-06200-104-08	Overtime Pay		500	3,500	1,785
		500			
11000-06200-223-08	Animal Welfare Education Supply		1,000		
	Kids camp, special events, community outreach supplies	1,000			
01000-06200-232-22	Custodial Supplies		3,100	3,100	2,600
	General supplies	1,700			
	New equipment/repair	300			
	Laundry Services	1,100			
11000-06200-241-08	Equipment/Parts & Supplies		52,300	20,000	13,450
	General Repair	3,350			
	Inspections/Permits & Fire/Security Alarms testing, including needed repairs	750			
	Keyless, panic button and video monitoring	4,500			
	Add exhaust fans for bathrooms	2,000			
	Add dehumidification to entire building	13,000			
	Replace counter top and cabinets in medical room	7,200			
	Add building automation	20,000			
	Work order software, amount to be divided by 7 building budgets	1,500			
11000-06200-250-08	Vehicle Fuels and Maintenance		2,500	2,500	1,810
	General Maintenance/oil changes	500			
	Fuel	2,000			
11000-06200-260-08	Office Supplies		1,120	1,000	1,180
	Business Cards, receipt books, thank-you cards, copy paper, pens, receipt books	1,000			
	Canva Yearly Subscription	120			
11000-06200-294-08	Uniforms and Equipment		1,200	1,200	1,210
	Protective equipment, snare poles, Humane trap replacements	600			
	Clothing, Uniforms	600			
11000-06200-297-08	Animal Supplies		19,000	19,000	15,690
	Disinfectant, cage cleaning supplies	2,000			
	Cat Litter, Animal Bedding	6,000			
	Dog, cat, small animal food, microchips, misc animal supplies	11,000			
11000-06200-308-08	Health and Safety		300	9,000	1,450
	Hearing tests, Rabies titer checks and vaccination for staff	300			

DEPARTMENT: **Animal Control**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-06200-383-08	Volunteer Management		1,000		
	Supplies for recruitment, training, and recognition of volunteers	1,000			
11000-06200-412-08	Postage and Mailing		200	200	210
	stamps and mailings	200			
11000-06200-413-08	Employee Mileage & Expense		100	100	0
	mileage after work hours	100			
11000-06200-414-08	Communication Services		3,430	3,600	3,460
	On-Call Phone, monthly charges	470			
	Phone Service/Teams phones/fax/network	2,960			
11000-06200-422-08	Education and Training		3,500	2,000	2,380
	Dog Training Consults, animal training services, ACO Certifications	1,000			
	Educational training opportunities and confrences	2,500			
11000-06200-430-08	Utilities		34,500	33,200	24,820
	Alliant Energy	29,000			
	City of Nevada water	3,400			
	Pratt trash	2,100			
11000-06200-441-08	Building Repairs & Maintenance		26,500	5,500	21,750
	General Repair	2,000			
	Contract mowing	3,500			
	Concrete for dog kennels	10,000			
	Re-do fencing for dogs (carryover from FY26 + \$4k)	7,000			
	New exterior signage	4,000			
74000-06200-482-08	Special Animal Care		40,000	40,000	29,420
	Donation account. Helps defray costs for veterinary care, animal supplies, other line items	40,000			
11000-06200-494-08	Veterinary Care		35,000	35,000	24,730
	Vaccines, medications, veterinary supplies, diagnostics testing.	35,000			
11000-06200-636-08	Office Equipemnt & Furniture				2,170
	DEPARTMENT TOTAL		225,250	178,900	148,115

04 County Attorney				Budget Revenue Worksheet					2024/2025		2023/2024	2022/2023
				2026/2027	2025/2026			Budget	Rcvd	Rcvd	Rcvd	
				Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd	
01000	00055	8490	04	General Basic Miscellaneous	50	50	50			211	48	
01000	01000	2302	04	General Basic Public Safety & Legal Services Governor's Office of Drug Cont				33,000	32,993	96,074	105,471	
01000	01000	2321	04	General Basic Public Safety & Legal Services Violence Against Women Grant	22,000	22,000	22,000	22,000	16,841	22,875	33,687	
01000	01000	2682	04	General Basic Public Safety & Legal Services Local Gov't Payments	800	800	800	800	97	100	780	
01000	01000	2710	04	General Basic Public Safety & Legal Services Other State Grants	50,000	50,000	50,000	30,155 60%	50,000	50,000	25,000	
02000	01000	2710	04	General Supplemental Public Safety & Legal Services Other State Grants	1,200	1,200	1,200	1,200 100%	1,200		1,200	
22000	01000	8520	04	Special Law Enforcement Public Safety & Legal Services Sale of Seized Property	6,270	6,270	6,270	187 3%	7,000	54	1,604	11,391
01000	01000	8590	04	General Basic Public Safety & Legal Services Collect-Court Ordered Obl	225,000	217,000	225,000	106,427 47%	225,000	209,140	228,678	195,414
38000	01000	8590	04	Co Attorney Fine Collection Public Safety & Legal Services Collect-Court Ordered Obl	8,000 -77.14%	7,600	35,000	3,390 10%	35,000	25,241	25,977	25,815
38000	09000	8490	04	Co Attorney Fine Collection Administration Miscellaneous						2,279	200	
**** 04 County Attorney Total ****				313,320 -7.93%	304,920	340,320	141,359 42 %	374,000	334,366	402,798	374,006	

FY 27 REVENUE BUDGET

DEPARTMENT: **County Attorney**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED REVENUE	FY 26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-00055-8490-04	Miscellaneous		50	50	86
	Misc. payments	50			
01000-01000-2321-04	Violence Against Women Grant		22,000	22,000	24,467
	Assuming approval of ongoing reimbursement from State for grant. * Funds used to pay for portion of VAWA grant	22,000			
01000-01000-2710-04	Iowa Attorney General's Office		50,000	50,000	50,000
	Victim Witness Grant - used to pay for salary and benefits of 1 VWC Coordinator	50,000			
01000-01000-2682-04	Local Government Payments		800	800	330
	Reimbursement for legal services (Assessor/E911/Emergency Management)	800			
02000-01000-2710-04	Other State Grants		1,200	1,200	400
	Grant available for intern employment for summer through Iowa Attorney General.	1,200			
22000-01000-8520-04	Sale of Seized Property		6,270	6,270	4,350
	Dependant on forfeited and seized property by Drug Task Force.	6,270			
01000-01000-8590-04	Collected court ordered obligation		225,000	217,000	211,077
	Fines Recovery Program revenues. * Averaging collecting \$18,023.76 first 5 months of FY' 26	225,000			
38000-01000-8590-04	Co Attorney Fine Collection		8,000	7,600	25,678
	County Attorney's Fines Collection Program Revenues after threshold reached. * Threshold changed to \$600,000. Won't collect much later in the year (estimates)	8,000			
	Department Total		313,320	304,920	316,388

04 County Attorney 01100 Criminal Prosecution						Budget Expenditure Worksheet 2025/2026				2024/2025		2023/2024	2022/2023
						2026/2027 Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
01000	01100	100	04	1	General Basic Criminal Prosecution Elected Officers	191,990 1.74%	182,000	188,714	97,854 52%	180,875	176,482	167,028	155,662
01000	01100	100	04	6	General Basic Criminal Prosecution Assistants	1,662,053 5.72%	1,500,000	1,572,100	809,639 52%	1,525,575	1,466,701	1,379,291	1,428,402
01000	01100	100	04	8	General Basic Criminal Prosecution Pay Plan Staff	836,400 7.88%	779,000	775,300	423,093 55%	706,640	694,061	642,941	593,173
02000	01100	100	04	9	General Supplemental Criminal Prosecution Extra Help	26,500	26,500	26,500	15,124 57%	40,000	28,200	35,016	37,690
01000	01100	104	04		General Basic Criminal Prosecution Overtime Pay						59		
01000	01100	106	04		General Basic Criminal Prosecution Taxable Fringe Benefits	8,160 -10.53%	8,160	9,120	3,880 43%	9,120	7,045	7,300	7,940
02000	01100	110	04		General Supplemental Criminal Prosecution F.I.C.A.	213,300 6.84%	186,000	199,650	100,217 50%	182,000	177,364	167,149	165,301
02000	01100	111	04		General Supplemental Criminal Prosecution I.P.E.R.S.	262,450 6.82%	240,000	245,700	128,467 52%	231,250	226,853	212,969	211,667
01000	01100	113	04		General Basic Criminal Prosecution Employer's Flex Benefits	47,100	47,100	47,100	24,992 53%	47,100	44,317	44,099	44,389
02000	01100	114	04		General Supplemental Criminal Prosecution Employee's Insurances	475,200 5.20%	455,600	451,700 427,200	244,639 54%	389,250	387,366	366,491	413,904
01000	01100	260	04		General Basic Criminal Prosecution Office Supplies	13,000	13,000	13,000	4,895 38%	13,000	9,203	9,319	10,892
01000	01100	261	04		General Basic Criminal Prosecution Magazines, Period. & Books	9,270 3.34%	8,970	8,970	5,833 65%	8,150	7,257	6,111	8,092
01000	01100	277	04		General Basic Criminal Prosecution Fine Collection Program	6,810 1.26%	6,720	6,725	4,231 63%	6,130	6,714	5,245	5,765
01000	01100	285	04		General Basic Criminal Prosecution Diversion Costs					26,353	26,353	94,202	102,234
01000	01100	412	04		General Basic Criminal Prosecution Postage & Mailing	5,000	5,000	5,000	1,418 28%	5,000	4,019	3,868	5,029

				Budget Expenditure Worksheet			2024/2025		2023/2024	2022/2023	
				2026/2027	2025/2026			Budget	Used	Used	Used
				Budget	Re-est	Amended	Used YTD				
				Incr/Decr %	Budget	Original	Used %				
04 County Attorney											
01100 Criminal Prosecution											
01000	01100	413	04	General Basic Criminal Prosecution Employee Mileage & Exps.	5,000	5,000	1,465 29%	5,000	2,795	4,510	2,769
01000	01100	414	04	General Basic Criminal Prosecution Communication Services	8,520 -51.45%	17,550	7,053 40%	17,550	12,702	14,226	14,067
01000	01100	422	04	General Basic Criminal Prosecution Education & Training	27,580 10.10%	25,050	9,813 39%	25,050	18,168	16,743	16,556
01000	01100	444	04	General Basic Criminal Prosecution Equipment Rent/Maint	6,600 -26.67%	9,000	3,237 36%	9,000	5,456	6,048	7,334
01000	01100	480	04	General Basic Criminal Prosecution Dues & Memberships	18,060 1.60%	17,775	5,772 32%	17,775	12,820	13,871	11,995
01000	01100	636	04	General Basic Criminal Prosecution Office Equip. & Furniture	4,500 12.50%	4,420	4,420 111%	4,000	2,772	4,000	4,351
01610 Juvenile Representation Serv											
01000	01610	425	04	General Basic Juvenile Representation Serv Court Costs	15,000 -25.00%	10,000	4,664 23%	20,000	7,018	8,301	11,207
**** 04 County Attorney Total ****				3,842,493 5.33%	3,546,845	3,647,954 3,623,454	1,900,706 52 %	3,468,818	3,323,725	3,208,728	3,258,419

FY 27 BUDGET REQUESTS

DEPARTMENT: County Attorney

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED EXPENSE	FY 26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
02000-01100-100-04-9	Extra Help		26,500	26,500	33,635
	Victim/witness interns and prosecuting interns	26,500			
01000-01100-104-04	Overtime Pay		0	0	20
	Closely monitored to make sure non-exempt employees don't work over 40 hours per week.	0			
01000-01100-106-04	Taxable Fringe Benefits		8,160	8,160	7,428
	Cell phone stipend - 15 attorneys and VWC's (\$40 per month)	8,160			
01000-01100-260-04	Office Supplies		13,000	13,000	9,804
	Misc office supplies	13,000			
01000-01100-261-04	Magazines, Periodicals and Books		9,270	8,970	7,153
	Tribune (Print Edition plus Digital) and DSM Register (Digital Only)	600			
	Iowa Code Books (Legislative Service Agency)	1,450			
	Iowa Criminal Law Handbook (\$330.00 every 6 months)	660			
	Thompson West Library Plan (\$630.72/month)	6,510			
	Iowa Acts	50			
01000-01100-277-04	Fine Collection Program		6,810	6,720	5,908
	Aerialink.com - Text reminder service (\$136.50 monthly) which is a 5% increase	1,640			
	Thompson West Clear (\$424.85/month) - Contract was resigned this spring, 5% yearly increase	4,860			
	The Iowa Workforce x2	310			
01000-01100-285-04	Diversion Costs		0	0	74,263
	Grant Has Expired				
01000-01100-412-04	Postage & Mailing		5,000	5,000	4,305
	General mailing correspondence	5,000			
01000-01100-413-04	Employee Mileage & Expenses		5,000	5,000	3,358
	Used to transport witnesses and for staff travel to court in Nevada or court in Ames.	5,000			
01000-01100-414-04	Communication Services		8,520	17,550	13,665
	Microsoft Teams Phone System - \$5,683.20 per IT (5% increase would = \$5,967.36)	6,000			
	Verizon Wireless (On Call Phone and 2 Hot Spots)	2,520			

DEPARTMENT: County Attorney		FY 27	FY 27	FY 26	3 YEAR
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	SUBTOTAL	PROJECTED EXPENSE	RE-EST EXPENSE	AVERAGE ACTUAL
01000-01100-422-04	Education & Training		27,580	25,050	17,155
	Iowa County Attorney's Association - Spring Conference (8 attorneys)	11,880			
	Iowa County Attorney's Association - Fall Conference (7 attorneys)	7,700			
	End Violence Against Women International Conference (2 attorneys)	5,500			
	Local Government conference	1,000			
	Crime Victim Rights Training	500			
	Domestic Violence Training/Sexual Assault Trainings/Lorman (Civil Attorney Cont. Ed)/Misc.	1,000			
01000-01100-444-04	Equipment Rent/Maint		6,600	9,000	6,279
	Marco - \$550.00 month (average last 12 mos. was \$450.18) Monthly High was \$626.68	6,600			
01000-01100-480-04	Dues & Memberships		18,060	17,775	12,895
	Drug Task Force Dues - FY' 25 was \$9,863.50 (1Q was higher)	13,500			
	Attorneys Iowa CLE dues (15 attorneys - \$275/each)/Iowa Bar Association (1 Attorney - \$285)	4,410			
	Notary (\$30.00 per notary every 3 years)	150			
01000-01100-636-04	Office Equip & Furniture		4,500	4,420	3,707
	Office Equip & Furniture - Increase as costs have increased	4,500			
	Criminal Prosecution Total		139,000	147,145	199,575
01000-01610-425-04	Juvenile Representation Service		15,000	10,000	8,842
	Court Cost for juvenile cases	15,000			
	Juvenile Representation Service Total		15,000		
	DEPARTMENT REQUEST		154,000	147,145	199,575

99 Countywide Services				Budget Expenditure Worksheet					2024/2025		2023/2024	2022/2023
				2026/2027	2025/2026			Budget	Used	Used	Used	
				Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %					
22000	01040	247	99	Special Law Enforcement Law Enfor. Communications Attorney Special Projects	5,000	5,000	401 8%	15,000	325	8,825		
38000	01100	247	99	Co Attorney Fine Collection Criminal Prosecution Attorney Special Projects	5,100 -61.07%	13,100	13,100 5,100	8,341 64%	5,100	3,548	5,252	4,679
02000	01100	425	99	General Supplemental Criminal Prosecution Court Costs	65,000 8.33%	65,000	60,000	33,645 56%	75,000	62,145	58,057	70,875

DEPARTMENT: County Attorney		FY 27	FY 27	FY 26	3 YEAR
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	SUBTOTAL	PROJECTED	RE-EST	AVERAGE
			EXPENSE	EXPENSE	ACTUAL
22000-01040-247-99	Attorney Special Projects - Special Forfeiture Fund		5,000	5,000	3,050
	Law Enforcement Training	5,000			
02000-01100-425-99	Court Costs		65,000	65,000	63,692
	Any cost related to trials for the upcoming year	40,430			
	West Law Library - \$2,046.97 monthly (12% est. increase)	24,570			
38000-01100-247-99	Attorney Special Projects - Fine Collection Funds		5,100	13,100	4,889
	Iowa County Attorney's Association - Annual Dues	2,100			
	Crime Victim's Fund (food, toiletries, misc)	2,000			
	Domestic Violence Awareness Month	500			
	Employee Recognition Events	500			

02 Auditor		Budget Revenue Worksheet 2025/2026				2024/2025		2023/2024	2022/2023
		Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd
01000	00055 8490 02				650	278	169		
	General Basic Miscellaneous								
01000	08000 2462 02							4,125	
	General Basic Government Services HAVA Reimbursement								
01000	08000 2571 02	200	200	200	70 35%	135	113	65	
	General Basic Government Services Elections								
01000	08000 2571 02 42	15,000	15,000	15,000		8,129	13,881	8,921	
	General Basic Government Services Special Elections								
01000	08000 2571 02 45		110,000	110,000	118,053 107%	326	105,740		
	General Basic Government Services City/School Election								
01000	09000 5010 02	1,500	1,000	1,500	413 28%	1,863	1,099	1,979	
	General Basic Administration Flat Book Fees								
01000	09000 5030 02	50	50	50			16	80	
	General Basic Administration Computer/Disks & Services								
01000	09000 5050 02		10,000		9,776	16,278	18,276	18,071	
	General Basic Administration Fiscal Agent Fees								
01000	09000 5500 02	50	50	50	8 16%	9	38	44	
	General Basic Administration Photocopy/FAK Fees								
**** 02 Auditor Total ****		16,800 -86.75%	136,300	126,800	128,970 102 %	32,300 27,018	139,332	33,285	

FY27 REVENUE BUDGET

DEPARTMENT: AUDITOR

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED REVENUE	FY 26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-00055-8490-02	Miscellaneous Miscellaneous grants	0	0	0	149
01000-08000-2462-02	Government Serices HAVA CARES Act reimbursement in FY23	0	0	0	1,375
01000-08000-2571-02	Elections Miscellaneous election-related invoicing including voter lists	200	200	200	104
01000-08000-2571-02-42	Special Elections Four specials budgeted/matched by commensurate expense amount	15,000	15,000	15,000	10,310
01000-08000-2571-02-45	City/School Election (first combined in FY20) Combining elections results in higher revenues as the election cost is much higher due to increase in polling hours, number of polling locations & number of ballot styles			110,000	91,343 two cycles
01000-09000-5010-02	Plat Books sale of plat books; switched to new books every two years; new book in FY27	1,500	1,500	1,000	1,647
01000-09000-5030-02	Computer Services maps/discs	50	50	50	32
01000-09000-5050-02	Fiscal Agent Fees CICS (no longer fiscal agent as of 12.31.25)		0	10,000	17,542
01000-09000-5500-02	Photocopy/Fax Fees any paper copies we produce	50	50	50	30
Department Total			16,800	136,300	122,533

					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023	
					2026/2027	2025/2026			Budget	Used	Used	Used	
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %					
02 Auditor													
08000 Elections Administration													
01000	08000	100	02	2	General Basic Elections Administration Statutory Deputies	105,643 -18.23%	115,000	129,193 104,193	70,446 55%	100,177	97,602	92,180	80,847
01000	08000	100	02	8	General Basic Elections Administration Pay Plan Staff	142,000 3.06%	128,000	137,790	61,436 45%	129,760	124,439	121,997	117,602
01000	08000	100	02	9	General Basic Elections Administration Extra Help	35,000 29.63%	27,000	27,000	15,237 56%	65,000	60,674	26,928	32,126
01000	08000	104	02		General Basic Elections Administration Overtime Pay	6,000 71.43%	3,500	3,500	895 26%	12,500	10,293	1,760	5,739
02000	08000	110	02		General Supplemental Elections Administration F.I.C.A.	22,345 -6.69%	22,000	23,946 22,000	11,026 46%	24,000	21,704	18,681	18,087
02000	08000	111	02		General Supplemental Elections Administration I.P.E.R.S.	24,100 -7.33%	26,005	26,005 23,600	13,189 51%	22,400	22,678	21,261	20,501
01000	08000	113	02		General Basic Elections Administration Employer's Flex Benefits	5,300 -6.49%	5,668	5,668 5,232	2,870 51%	5,232	4,795	5,158	5,231
02000	08000	114	02		General Supplemental Elections Administration Employee's Insurances	50,000 22.25%	70,000	40,900 24,000	23,020 56%	29,000	28,518	20,439	21,307
01000	08000	260	02		General Basic Elections Administration Office Supplies	8,000 33.33%	6,000	6,000	805 13%	9,000	6,287	3,989	8,120
01000	08000	263	02		General Basic Elections Administration Election Supplies/Forms	10,000	10,000	10,000	5,077 51%	25,000	15,481	7,814	3,262
01000	08000	412	02		General Basic Elections Administration Postage & Mailing	20,000 33.33%	15,000	15,000	2,954 20%	27,200	28,866	9,560	19,419
01000	08000	413	02		General Basic Elections Administration Employee Mileage & Exps.	50	50	50		50		39	
01000	08000	414	02		General Basic Elections Administration Communication Services	18,500 428.57%	3,500	3,500	3,769 108%	4,000	1,967	2,430	2,338
01000	08000	422	02		General Basic Elections Administration Education & Training	2,000 33.33%	2,000	1,500	1,627 108%	1,500	506	4,305	225
01000	08000	444	02		General Basic Elections Administration Equipment Rent/Maint	86,170 5.09%	82,000	82,000	72,429 88%	82,000	83,609	81,236	42,832

02 Auditor					Budget Expenditure Worksheet					2024/2025		2023/2024	2022/2023
					2026/2027		2025/2026			Budget	Used	Used	Used
08000 Elections Administration					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used	
01000	08000	480	02	General Basic Elections Administration Dues & Memberships	550 37.50%	550	400		400	549	400	430	
01000	08000	485	02 43	General Basic Elections Administration Primary Election	3,500 -95.00%	70,000	70,000		3,800	4,406	66,143	2,594	
02000	08000	485	02 44	General Supplemental Elections Administration General Election	150,000				170,000	172,112			
01000	08000	636	02	General Basic Elections Administration Office Equip. & Furniture	1,200 -98.95%	114,600	114,600 107,000	114,506 100%	500			3,559	
01000	08010	485	02 42	General Basic Local Elections Special Elections	15,000	15,000	15,000		15,000	5,518	11,501	6,872	
01000	08010	485	02 45	General Basic Local Elections City/School Election		100,000	85,000	101,974 120%			82,057		
09010 Administration Manag.Serv													
01000	09010	100	02 1	General Basic Administration Manag.Serv Elected Officers	124,285 2.03%	118,000	121,815	63,345 52%	117,090	114,249	107,888	94,582	
01000	09010	100	02 2	General Basic Administration Manag.Serv Statutory Deputies	105,643 -18.29%	115,000	129,293 104,293	70,541 55%	100,277	97,781	92,359	81,026	
01000	09010	100	02 8	General Basic Administration Manag.Serv Pay Plan Staff	429,000 6.90%	395,000	401,300	200,416 50%	378,700	377,475	362,415	343,279	
01000	09010	104	02	General Basic Administration Manag.Serv Overtime Pay	350	350	350	103 29%	350	218	133	300	
02000	09010	110	02	General Supplemental Administration Manag.Serv F.I.C.A.	51,475 .84%	51,000	51,046 49,100	26,051 51%	46,700	46,475	43,998	40,561	
02000	09010	111	02	General Supplemental Administration Manag.Serv I.F.E.R.S.	63,550 .95%	62,955	62,955 60,550	31,570 50%	57,600	56,178	53,196	49,108	
01000	09010	113	02	General Basic Administration Manag.Serv Employer's Flex Benefits	14,000 -3.02%	14,436	14,436 14,000	7,519 52%	14,000	13,949	14,094	13,949	
02000	09010	114	02	General Supplemental Administration Manag.Serv Employee's Insurances	97,900 -3.07%	100,000	101,000 95,600	50,696 50%	92,175	91,182	89,290	86,896	
01000	09010	260	02	General Basic Administration Manag.Serv Office Supplies	11,500 64.29%	7,000	7,000	919 13%	7,000	8,183	5,742	7,721	

				Budget Expenditure Worksheet								
				2026/2027	2025/2026			2024/2025		2023/2024	2022/2023	
				Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used	
02 Auditor												
09010 Administration Manag Serv												
01000	09010	412	02	General Basic Administration Manag.Serv Postage & Mailing	25,000 -1.96%	25,500	25,500	3,679 14%	25,500	25,188	24,584	6,525
01000	09010	413	02	General Basic Administration Manag.Serv Employee Mileage & Exps.	50	50	50		50	28	37	42
01000	09010	414	02	General Basic Administration Manag.Serv Communication Services	2,600	4,600	2,600	1,573 61%	3,000	2,248	2,576	2,592
01000	09010	422	02	General Basic Administration Manag.Serv Education & Training	2,500	2,500	2,500	3,407 136%	2,000	1,085	2,648	977
01000	09010	444	02	General Basic Administration Manag.Serv Equipment Rent/Maint	4,000	4,000	4,000	1,693 42%	4,000	3,738	3,059	2,944
01000	09010	480	02	General Basic Administration Manag.Serv Dues & Memberships	350	350	350		350	280	280	250
01000	09010	636	02	General Basic Administration Manag.Serv Office Equip. & Furniture	500	500	500		500			
**** 02 Auditor Total ****				1,638,061 -4.86%	1,717,114	1,721,747 1,632,273	962,772 56 %	1,575,811	1,528,261	1,380,177	1,121,843	

23

FY27 BUDGET REQUEST

DEPARTMENT:	AUDITOR		FY 27 SUBTOTAL	FY 27 PROJECTED EXPENSE	FY 26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE					
01000-08000-100-02-9	Extra Help	Temporary office workers for voter reg entry and absentee ballot processing as well as election technicians for machine testing, precinct prep, delivery and pick up	35,000	35,000	27,000	39,909
01000-08000-104-02	Overtime Pay (Elections)	Staff OT related to elections, including statutory Saturdays	6,000	6,000	3,500	5,931
01000-08000-260-02	Office Supplies	Supplies/billings for election related material National Change of Address (NCOA) voter registration processing Scanners Envelopes, paper, supplies from inventory	8,000	8,000	6,000	6,132
01000-08000-263-02	Election Supplies/Forms	Election precinct supplies and forms Absentee envelopes (need replenishing and law change possible) Voter forms (admin & leg. changes expected)	10,000	10,000	10,000	8,852
01000-08000-294-02	Uniforms & Equipment	Shirts/nametags for staff	0	0	0	0
01000-08000-412-02	Postage & Mailing	Bulk mailing rate for election-related materials includes mandated mailings for matches against multi-state database comparisons	20,000	20,000	15,000	19,282
01000-08000-413-02	Employee Mileage & Expenses	Mileage reimbursement for use of personal vehicle	50	50	50	13
01000-08000-414-02	Communication Services	MiFi hotspots replacements. Only billed when turned on after 1st 6 mos 5 phone lines - election staff and work areas	15,000 3,500	18,500	3,500	2,245
01000-08000-422-02	Education & Training	Continuing education (SEAT, CERA)	2,000	2,000	2,000	1,679
01000-08000-444-02	Equipment Rent/Maint (number of precincts increased in FY23)	Modus (pollworker scheduling and training) Tenex Tenex live Tenex flip n share cover bar replacement Maintenance on election equipment Letter opener and folding machine	9,000 21,600 3,250 3,320 48,345 655	86,170	82,000	69,226

DEPARTMENT: AUDITOR		FY 27	FY 27	FY 26	3 YEAR
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	SUBTOTAL	PROJECTED EXPENSE	RE-EST EXPENSE	AVERAGE ACTUAL
01000-08000-480-02	Dues & Memberships CERA dues, SEAT dues	550	550	550	460
01000-08000-485-02-43	Primary Election	3,500	3,500	70,000	60,287 2 cycles
02000-08000-485-02-44	General Election	150,000	150,000		139,106
01000-08000-636-02	Office Equipment & Furniture Replacement chairs; office buildout for Elections Deputy in FY26	1,200	1,200	114,600	1,186
ELECTION ADMINISTRATION OPERATING			340,970	334,200	376,152
01000-08010-485-02-42	Special Elections Same amount budgeted for revenue. Estimating for four special elections of various types.	15,000	15,000	15,000	7,964
01000-08010-485-02-45	City/School Election 11.4.25 City/School election Runoff (only if necessary; City of Ames only)		0	100,000 0	76,443 2 cycles
LOCAL ELECTIONS OPERATING			15,000	115,000	84,406
01000-09010-104-02	Overtime Pay (Mgmt) Drainage meetings	350	350	350	217
01000-09010-260-02	Office Supplies Paper, printer cartridges, report binders, mapping supplies, tax forms, envelopes, transfer book supplies, plat books for resale, toner, minute book pages Replace PAID perforator with date	7,000 4,500	11,500	7,000	7,215
01000-09010-412-02	Postage & Mailing Mandated budget hearing, claims, minute-related items, W-2 & 1099 forms, drainage	25,500	25,500	25,500	18,766
01000-09010-413-02	Employee Mileage & Expenses Mileage reimbursement for use of personal vehicle	50	50	50	36
01000-09010-414-02	Communication Services 8 phone lines - staff and communal work areas	2,600	2,600	4,600	2,472
01000-09010-422-02	Education & Training Training related to county gov't, budget & finance, real estate, payroll, GIS	2,500	2,500	2,500	1,570
01000-09010-444-02	Equipment Rent/Maintenance ValuSoft (Cott) monthly hosting shared 50/50 with Recorder Monthly copier lease	900 3,100	4,000	4,000	3,247
01000-09010-471-02	Contract Labor If necessary	0	0	0	0
01000-09010-480-02	Dues & Memberships ISACA	350	350	350	270
01000-09010-636-02	Office Equip. & Furniture replacement chairs/standing desks	500	500	500	
ADMINISTRATIVE SERVICE OPERATING			47,350	44,850	33,793
DEPARTMENT REQUEST			403,320	494,050	494,351

24

23 Environmental Health				2026/2027	Budget Revenue Worksheet 2025/2026			2024/2025	2023/2024	2022/2023		
				Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd	
01000	03000	2624	23	General Basic Physical Health & Social Serv. Well Testing & Abandonment	45,454 -9.99%	45,454	50,500	46,353 92%	68,500	49,410	32,673	17,213
01000	03000	2710	23	General Basic Physical Health & Social Serv. Other State Grants	4,100 127.78%	3,000	1,800		2,300	1,643	1,755	2,579
01000	03000	3310	23	General Basic Physical Health & Social Serv. Sewage/Septic Tank Permit	18,700 29.86%	15,000	14,400	7,715 54%	14,400	16,775	14,640	13,385
01000	03000	3320	23	General Basic Physical Health & Social Serv. Water Well Permits	2,625 16.67%	2,500	2,250	1,350 60%	2,250	2,700	6,000	2,550
01000	03000	5390	23	General Basic Physical Health & Social Serv. Other Health Fees	720 44.00%	575	500	252 50%	500	505	820	10,128
01000	03000	5391	23	General Basic Physical Health & Social Serv. Other Health Fees-Aquatic	15,000 -6.25%	15,000	16,000	8,744 55%	13,000	12,864	17,066	5,482
01000	03000	5392	23	General Basic Physical Health & Social Serv. Other Health Fees-Tanning	550 -57.69%	550	1,300	33 3%	1,300		1,338	
01000	03000	5393	23	General Basic Physical Health & Social Serv. Other Health Fees-Tattoo	2,500 -16.67%	2,500	3,000	250 8%	2,500	1,750	4,282	1,000
01000	03000	8190	23 35	General Basic Physical Health & Social Serv. Septic Grants					15,000	15,000	15,000	
01000	03000	8490	23	General Basic Physical Health & Social Serv. Miscellaneous		400		400		275		
**** 23 Environmental Health Total ****					89,649 -.11%	84,979	89,750	65,097 73 %	119,750	100,922	93,574	52,337

26

PROJECTED REVENUES FY-2027

DEPARTMENT 23: ENVIRONMENTAL HEALTH (SANITARIAN)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY-27 SUBTOTAL	FY-27 PROJECTED REVENUE	FY-26 RE-ESTIMATE REVENUE	FY- 23-25 AVERAGE actual
01000 03000 2624 23	Well Testing & Abandonment FY26 grant contract slightly reduced \$45,454 projected to stay the same for FY27 *With Promotional activities we plan to receive all of the awarded amount and request additional funds like FY 25	45,454	45,454	45,454	33,099
01000 03000 2710 23	Other State Grants Septic pumper inspections (contract with DNR) Earl's Septic (new FY26) - 2 trucks Earl's - Land App @ \$7/1,000 gal Draintech -three trucks Draintech - septage land applied x \$7/1,000 gal Figures based on last year's pumper reports, note DNR decreased some reimbursements in 2024	300 1,500 300 2,000	4,100	3,000	1,992
01000 03000 3310 23	Sewage/Septic Permit New septic permits 75 X \$ 200 (Anticipated approval of fees) County site reviews 20 X \$150 (Anticipated approval of fees) Repair septic permits (8 @\$50 and 10 @ \$30)	15,000 3,000 700	18,700	15,000	14,933
01000 03000 3320 23	Water Well Permits DNR fee, collected by county, and paid to IDNR quarterly (15 wells X \$25) County fee which covers site review and well permit (15 wells X \$150) (anticipated) *Used average for FY23 and FY25 to re-estimate for FY27 since we had captured well permits for an old project FY24 which skew the results	375 2,250	2,625	2,500	3,750
01000 03000 5390 23	Other Health Fees Radon test kits 60 X \$12 *Other health fees were broken up for FY24 and moving forward	720	720	575	3,818
01000 03000 5391 23	Other Health Fees - Aquatic Pool inspection program as per IDPH fee schedule (estimated w/Boone pools added) *Line item added Feb 2023	15,000	15,000	15,000	11,804
01000 03000 5392 23	Other Health Fees - Tanning Tanning - 9 Facilities (\$33/bed) (A couple larger facilities closed and 2 smaller ones in 2025 so we will see reduced revenue from inspections), fy25 insp had delay due to waiting on state changes *Line item added Feb 2023	550	550	550	1,338
01000 03000 5393 23	Other Health Fees - Tattoo Tattoo inspection program - 10 establishments X \$250 (includes Boone) *Line item added Feb 2023	2,500	2,500	2,500	2,344
01000 03000 8190 23 35	Donation - Other Septic Grant - not available	0	0	0	15,000
01000 03000 8490 23	Miscellany		0	400	0
TOTALS		89,649	89,649	84,979	82,186

Prepared and submitted to BOH/BOS by Kimberly Grandinetti 12/18/26, approved for recommendation by BOH on

23 Environmental Health						Budget Expenditure Worksheet 2025/2026				2024/2025		2023/2024	2022/2023
						2026/2027	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
						Budget Incr/Decr %							
01000	03020	100	23	8	General Basic Sanitation Pay Plan Staff	300,815 8.38%	277,550	277,550	147,315 53%	274,605	272,440	248,850	216,007
01000	03020	104	23		General Basic Sanitation Overtime Pay					525	509		
01000	03020	106	23		General Basic Sanitation Taxable Fringe Benefits	150	150	150		150	43	39	
02000	03020	110	23		General Supplemental Sanitation F.I.C.A.	23,450 8.06%	21,700	21,700	11,215 52%	21,050	20,787	18,974	16,572
02000	03020	111	23		General Supplemental Sanitation I.P.E.R.S.	28,900 8.24%	26,700	26,700	14,158 53%	26,350	26,260	23,985	20,809
01000	03020	113	23		General Basic Sanitation Employer's Flex Benefits	5,240	5,240	5,240	2,833 54%	5,235	5,231	5,231	4,722
02000	03020	114	23		General Supplemental Sanitation Employee's Insurances	47,500 2.59%	46,300	46,300	24,609 53%	44,475	44,177	42,479	35,685
01000	03020	120	23		General Basic Sanitation Board Of Health	2,050 -52.33%	2,500	4,300	794 18%	2,050	1,042	1,607	340
01000	03020	250	23		General Basic Sanitation Vehicle Fuels/Maint	10,843 1175.65%	850	850	581 68%	1,200	1,667	1,332	1,643
01000	03020	260	23		General Basic Sanitation Office Supplies	1,250 -28.57%	1,800	1,750	605 35%	850	629	2,402	677
01000	03020	284	23	35	General Basic Sanitation Septic Grants					15,000	15,000		15,000
01000	03020	294	23		General Basic Sanitation Uniforms & Equipment	830	950	830		550	1,305		
01000	03020	400	23		General Basic Sanitation Legal Notices	1,620 32.79%	1,220	1,220		750			
01000	03020	412	23		General Basic Sanitation Postage & Mailing	3,660 16.19%	3,150	3,150	1,171 37%	3,800	971	1,283	1,220
01000	03020	413	23		General Basic Sanitation Employee Mileage & Exps.	1,000 233.33%	500	300	65 22%	200	66	257	112

23 Environmental Health					Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023	
					2026/2027	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
					Budget Incr/Decr %							
01000	03020	414	23	General Basic Sanitation Communication Services	3,210 -17.48%	3,890	3,890	1,560 40%	3,340	3,259	1,727	1,697
01000	03020	422	23	General Basic Sanitation Education & Training	6,000 -.50%	6,030	6,030	2,108 35%	5,330	4,924	3,452	4,350
01000	03020	434	23	General Basic Sanitation Well Permits	375 -1.32%	380	380		380	350		325
01000	03020	442	23	General Basic Sanitation Well Rehab Fund	34,090 -10.01%	34,090	37,880	18,199 48%	51,380	27,397	13,678	10,067
01000	03020	444	23	General Basic Sanitation Equipment Rent/Maint	2,740 -1.44%	3,000	2,780	1,516 55%	3,660	2,203	1,851	3,119
01000	03020	480	23	General Basic Sanitation Dues & Memberships	2,508 27.31%	1,970	1,970	1,377 70%	1,630	1,824	1,362	1,610
01000	03020	486	23	General Basic Sanitation Lab Services	9,800 22.50%	9,500	8,000	6,223 78%	9,700	7,567	6,169	4,233
01000	03020	636	23	General Basic Sanitation Office Equip. & Furniture	600						39	
**** 23 Environmental Health Total ****					486,631 7.91%	447,470	450,970	234,329 52 %	472,210	437,651	374,717	338,188

FY-2027 BUDGET EXPENDITURE REQUEST

DEPARTMENT 23: ENVIRONMENTAL HEALTH (SANITATION)					
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY-27 SUBTOTAL	FY-27 PROJECTED EXPENSE	FY-26 RE-EST EXPENSE	3 YEAR ACTUAL AVERAGE
01000-03020-100-23-9	Extra Help (non-budgeted grant requiring temp help) none planned	0	0	0	0
01000-03020-104-23	Overtime Pay	0	0	0	170
01000-03020-106-23	Taxable Fringe Benefits Taxable meal costs during out of town travel that is not overnight (10 meals X \$15) Reimbursement - removed (in previous years: phone stipend for Director) Reimbursement - removed (in previous years phone stipend for admin)	150 0 0	150	150	27
01000-03020-120-23	Board of Health Supplies and mileage for board members (100 miles X \$0.50) plus materials for new member, training for BOH members	2,050	2,050	2,500	996
01000-03020-250-23	Vehicle Fuels/Maintenance new vehicle fuel (6,500 miles/year @ 40 mpg =163 gallon/ year; 163 gal x \$3.00/gal = \$488/year) Scheduled routine maintenance (2 oil/filter change @ \$0, 2 tire rotates @ \$45 ea, 10 washes @ \$10ea, air filter @\$30. wipers @ \$35) Unanticipated Repairs 2nd Vehicle - purchase used sherrif's vehicle or fleet vehicle for staff Maintenance history: 2024 Honda CRV Hyprid purchased Feb 2024	488 255 100 10,000	10,843	850	1,547
01000-03020-260-23	Office Supplies Estimated office supplies (paper, pens, envelopes, etc) Septic /well outreach, postcards, letters to 2,000 addresses, pamphlets, etc. Training materials, flyers, brochures for industry trainings to be held, outreach related to watershed workgroup activities, public hearing materials, or radon Payment services Office Efficiency: chair mats, shelving, pictues, brochure rack, etc Unexpected supplies (i.e. computer related)	250 150 200 0 400 250	1,250	1,800	1,236
01000-03020-284-23-35	Grant Pass Thru: Septic Grant Grant ended - did not reapply	0	0	0	10,000
01000-03020-294-23-35	Uniforms & Equipment Boots at \$200/field staff x 2, field hats @ \$10 x 3 Field work supplies (PPE, wipes, pool chemicals, reagents, insecticide, probe) Promotional Program Items: such as annual radon promotion *Added line item for FY25 - items were moved from other line items to offset costs related to this line item	430 300 100	830	950	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY-27 SUBTOTAL	FY-27 PROJECTED EXPENSE	FY-26 RE-EST EXPENSE	3 YEAR ACTUAL AVERAGE
01000-03020-400-23	Legal Notices Publication of notices (regulation changes, AFO publications) Six publications @ \$70 Printing Summaries for anticipated ordinances/updates -potential 3 publications @ \$400 *Due to state regulations being changed we anticipate at least 3 ordinances being updated this FY	420 1,200	1,620	1,220	0
01000-03020-412-23	Postage & Mailing USPS: Mailing reports, water samples, AFO notification, certified mail, etc. Use rounded three year average Septic maintenance reminder / GTC outreach / Enforcement mailings UPS shipping of water samples - No longer paid by State Hygienic Lab, promotion has increased sampling , pick up fees	1,160 1,000 1,500	3,660	3,150	1,158
01000-03020-413-23	Employee Mileage & Expenses Personal vehicle use 2000 total miles X \$0.50 *staff had been using personal cars for inspections and not always submitting a claim	1,000	1,000	500	145
01000-03020-414-23	Communication Services Communications costs as per IT (includes Teams 65.60/mo) Verizon - 4 lines @160/mo (3 phones: Director and 2 field staff, 1 field tablet) ArcaSearch Annual Fees (fee to maintain our archives on the site @ \$133), Uploading 100 new pages annually @325+.55 per page - we may be able to share some of this cost with Auditor's office) Yodek Annual Subscription (Public counter message board)	790 1,920 400 100	3,210	3,890	2,228
01000-03020-422-23	Education & Training Iowa Onsite Wastewater Association - Annual conference 3 @ \$175 registration + Hotel/Food @225 (Location unknown) Onsite Wastewater Training Center of IA (DMACC) specialized workshops (\$250 x 2 classes) IEHA Conference/NEHA Regional: 3 @ (\$200 + \$300 room/food, out of town) Annual Well Conference (Ankeny): 2 people @125/person Bloodborne Pathogen Recertification (last 2 years has been free through NeoGov) EH industry meetings for updates and trainings (installers, realtors, TOT, etc) National Environmental Health Association Annual Conference (KC): 2 people, drive, stay offsite ~1500/person (some paid from FY26 budget since did not go to Arizona) ITAG Conference (Des Moines): 1 person Iowa Annual PH Conference/ Workshop - 1 @ 350 full (Des Moines) - 2 @ 50 (if on planning committee registration is free) Administrative Assistant II training *Some training costs may be reduced/re-imbursed using grant funds/ scholarships when available	1,200 500 1500 250 0 100 1500 350 450 150	6,000	6,030	4,242

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY-27 SUBTOTAL	FY-27 PROJECTED EXPENSE	FY-26 RE-EST EXPENSE	3 YEAR ACTUAL AVERAGE
01000 03020 434 23	Well Permits 15 wells X \$25 per well Comment: flow through money. Well construction applications require payment to Story County and IDNR. We collect full payment from applicant and submit a check to the IDNR on a quarterly basis for \$25/well permit issued.	375	375	380	225
01000 03020 442 23	Groundwater Protection Fund (Well Rehab) Private Well Grant Expenditures (plugging, rehab, assessments, chlorination, sampling & administration) FY26 grant slightly reduced to \$45,454, assume same for FY27. This line represents 75% of the total grant amount as the breakout has been 75% for tangible program costs (training, supplies, program promotion, well plug, well rehab & well testing) and 25% for administrative costs. The remaining 25% is already included (NOT itemized) in the other lines such as vehicle expenses, office supplies, training, lab, postage, etc. **Will likely be allocated more money if we spend it all	34,090	34,090	34,090	17,047
01000 03020 444 23	Equipment Rent/Maint Miscellaneous equipment maintenance estimate (probes, tapes, torches, tools, pool meters, camera, pool kits, etc) Catalyst On Demand Plan for GNSS receiver - moved away from annual plan to on-demand to determine how many hours we actually use both devices. It also gives is better accuracy and can be shared between multiple devices. Three GIS Arcview maintenance contracts (three paid by IT) GeoPermits Annual Fee (shared with other departments, paid by IT) Marco printer/scanner/copier - Currently avg \$70/month	400 1,500 0 0 840	2,740	3,000	2,391
01000 03020 480 23	Dues & Memberships National Environmental Health Association membership (\$120 X 2 memberships) Iowa Public Health Association annual membership (\$150 x1) Iowa Water Well Association member (\$30 x 2 memberships) Iowa Environmental Health Association (agency membership) Iowa On-site Wastewater Association (agency membership) CIOWTS renewal every 2 years (\$174 x 3) All 3 FY27 CPO Renewal (3 due in FY28) National Environmental Health Association RS/REHS certification renewal -renews every 2 years (\$130/person - 2 people) NEHA REHS Exam/ Certificate Notary License Renewals (1 person @ \$60 for application and course) (Laura Aug 2027) National Association for County & City Officials Annual Registration (Agency membership for BOH, PH, EH)	240 150 60 240 320 558 0 260 0 60 620	2,508	1,970	1,599
01000 03020 486 23	Lab Services Water quality testing for surface and groundwater (includes but is not limited to CBOD, TSS, total coliform bacteria, nitrates, spot check perchlorate, arsenic, fluoride, sulfate, etc.) . Increase to lab services due to promotion of PWG, water shed workgroup initiatives. A lot of this testing is covered by the PWG program. (used FY25 numbers to anticipate costs) Radon test kits 150 X \$12	8,000 1,800	9,800	9,500	5,990

32

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY-27 SUBTOTAL	FY-27 PROJECTED EXPENSE	FY-26 RE-EST EXPENSE	3 YEAR ACTUAL AVERAGE
01000 03020 636 23	Office Equipment & Furniture		600	0	13
	New office chairs for staff (\$200 x3) *Items for office or program use over \$500, less than this amount placed in other line items	600 0			
Totals			80,726	69,980	48,844
Prepared and submitted to BOH/BOS by Kimberly Grandinetti 12/18/25, approved for recommendation by BOH on					

01 Board Of Supervisors					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023	
					2026/2027	2025/2026			Budget	Used	Used	Used	
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %					
01000	09000	100	01	1	General Basic General County Management Elected Officers	314,520 4.99%	299,570	299,570	160,363 54%	294,785	290,463	279,994	260,938
01000	09000	100	01	8	General Basic General County Management Pay Plan Staff	673,083 8.47%	617,500	620,550	329,404 53%	594,870	578,499	491,474	484,115
01000	09000	104	01		General Basic General County Management Overtime Pay								284
01000	09000	106	01		General Basic General County Management Taxable Fringe Benefits					480		350	871
02000	09000	110	01		General Supplemental General County Management F.I.C.A.	76,900 7.22%	69,000	71,725	36,970 52%	69,395	65,741	58,689	57,617
02000	09000	111	01		General Supplemental General County Management I.P.E.R.S.	95,000 7.33%	88,500	88,510	47,119 53%	85,630	83,676	74,467	73,479
01000	09000	113	01		General Basic General County Management Employer's Flex Benefits	17,445	17,445	17,445	9,372 54%	17,445	17,436	15,547	15,692
02000	09000	114	01		General Supplemental General County Management Employee's Insurances	135,850 2.92%	132,000	132,000	70,571 53%	128,000	126,998	103,883	118,523
01000	09000	260	01		General Basic General County Management Office Supplies	6,500 8.33%	6,000	6,000	4,432 74%	2,925	5,614	2,555	10,011
01000	09000	294	01		General Basic General County Management Uniforms & Equipment					200		165	
01000	09000	401	01		General Basic General County Management Board Proceedings	38,050	38,050	38,050	17,475 46%	38,050	38,313	32,612	35,599
01000	09000	413	01		General Basic General County Management Employee Mileage & Exps.	100	100	100	55 55%	100		165	
01000	09000	414	01		General Basic General County Management Communication Services	2,310 -62.62%	4,500	6,180	2,867 46%	6,180	5,162	6,173	5,029
01000	09000	422	01		General Basic General County Management Education & Training	23,950 10.88%	21,600	21,600	8,219 38%	21,900	15,170	11,627	15,806
01000	09000	444	01		General Basic General County Management Equipment Rent/Maint	4,240 -10.55%	4,240	4,740	1,698 36%	5,000	3,991	4,521	4,439

34

01 Board Of Supervisors					2026/2027	Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
01000	09000	471	01	General Basic General County Management Contractual Labor	25,000	25,000	25,000	6,917 28%	32,500	738	34,001	5,875
01000	09000	480	01	General Basic General County Management Dues & Memberships	2,420 -23.42%	2,420	3,160	1,045 33%	3,040	1,669	1,419	2,431
01000	09000	636	01	General Basic General County Management Office Equip. & Furniture		500	500		150	140		
**** 01 Board Of Supervisors Total ****					1,415,368 6.01%	1,326,425	1,335,130	696,507 52 %	1,300,650	1,233,610	1,117,642	1,090,709

FY 27 BUDGET REQUEST

DEPARTMENT: 01 Board of Supervisors

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED EXPENSE	FY 26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-09000-104-01	Overtime Pay	0	0	0	0
01000-09000-106-01	Taxable Fringe Benefits	0	0	0	567
01000-09000-260-01	Office Supplies Various office supplies and certified mail expense for COBRA notifications County Outreach - Paper/folders for special projects Communications (phone tripod, mini microphone for smart phone and Survey Monkey annual subscription) Outreach Supplies for National County Government Month (April) (to include swag items: chip clip magnet, sticky notes, mini first aid kit) Citizen of the Year GovInvest Compensation Module	1,840 200 380 500 80 3,500	6,500	6,000	6,060
01000-09000-294-01	Uniforms & Equipment	0	0	0	0
01000-09000-401-01	Board Proceedings Legal publications (BOS and special projects) Nevada/Gilbert Newsletter	35,000 3,050	38,050	38,050	35,508
01000-09000-413-01	Employe Mileage & Expense Mileage reimbursement	100	100	100	0
01000-09000-414-01	Communication Services Phone lines for staff averaging \$192/month	2,310	2,310	4,500	5,455
01000-09000-422-01	Education & Training County Outreach and Special Projects Manager/Communications Communications Assistant - AREA YP (Young Professionals) Director of External Operations - Conferences Human Resources - Conferences for three staff Board of Supervisors - ISAC/NACO/IFA/Transportation/AEDC Conferences	500 250 3,700 7,500 12,000	23,950	21,600	14,201
01000-09000-444-01	Equipment Rent/Maintenance Maintenance agreement for HR file in basement. Copier/printer maintenance agreement with Marco (\$190.00/month plus copies)	740 3,500	4,240	4,240	4,317

36

DEPARTMENT: 01 Board of Supervisors

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED EXPENSE	FY 26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-09000-471-01	Contractual Labor Consultant fees (RIC, ACA, 509A Opinion, Union - 3 contracts, etc.)	25,000	25,000	25,000	13,538
01000-09000-480-01	Dues & Memberships Director of External Operations - ICMA/NACA Human Resources (three staff) - NPELRA, SHRM, Cyclone SHRM and PRIMA Board of Supervisors - ISAC	820 1,200 400	2,420	2,420	1,840
01000-09000-636-01	Office Equipment & Furniture	0	0	500	0
DEPARTMENT REQUEST			102,570	102,410	81,486

				Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023	
				2026/2027	2025/2026			Budget	Used	Used	Used	
10 Gen.Betterment-40% L.O.				Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %					
11000	01999	635	10	Rural Services Basic Sheriff Clearing Account Motor Vehicle	385,000 40.00%	275,000	275,000	84,855 31%	324,652	295,854	393,061	172,989
11000	03110	425	10 20	Rural Services Basic General Welfare Services ASSFT	23,627 5.00%	22,502	22,502	7,321 33%	21,430	21,430	19,696	18,493
11000	06000	480	10	Rural Services Basic Natural Resources Conserv Dues & Memberships								3,750
11000	06000	622	10	Rural Services Basic Natural Resources Conserv Soil Conservation	15,000	15,000	15,000	9,000 60%	15,000	15,000	15,000	15,000
11000	06020	433	10	Rural Services Basic Solid Waste Disposal Sanitary Disposal	94,133	94,133	94,133	47,067 50%	94,133	94,133	94,133	94,133
11000	06030	454	10	Rural Services Basic Environmental Restoration Land		75,720	75,720	67,607 89%	50,000	10,246		
11000	06320	408	10	Rural Services Basic Economic Development Economic Development	160,000 -31.91%	235,000	235,000 160,000	11,250 5%	235,000	152,118	378,481	314,135
11000	06320	409	10	Rural Services Basic Economic Development County Tourism	700	700	700		2,000		700	700
11000	06400	481	10	Rural Services Basic Libraries Contrib.-Other Gov.& Org.	455,634 -5.85%	483,937	483,937 433,937	216,968 45%	463,273	413,272	393,593	374,850
11000	07200	720	10	Rural Services Basic New Equipment	325,000 -46.49%	607,411	607,411 325,000	287,774 47%	431,480	149,069	70,255	250,987
**** 10 Gen.Betterment-40% L.O. Total ****				1,459,094 -19.36%	1,884,433	1,809,403 1,401,992	731,842 40 %	1,636,968	1,151,122	1,411,906	1,245,037	

RURAL SERVICES FUND

STORY COUNTY LOCAL OPTION TAX REVENUE AND EXPENSES

	BUDGET FY2026-2027	Re-EST BUDGET FY2025-2026	ACTUAL FY2024-2025	ACTUAL FY2023-2024	ACTUAL FY2022-2023	ACTUAL FY2021-2022
100% TAX RECEIVED	3,300,000	3,300,000	3,233,769	3,262,455	3,156,122	3,085,491
60% PROPERTY TAX RELIEF	1,980,000	1,980,000	1,940,261	1,957,473	1,893,673	1,851,295
40% GEN. CO. BETTERMENT	1,320,000	1,320,000	1,293,508	1,304,982	1,262,449	1,234,196
REVENUES:						
CASH CARRYOVER FROM PREVIOUS FISCAL YEARS OTHER INCOME	65,331	629,764	487,378	594,302	576,890	302,790
40% LOST	1,320,000	1,320,000	1,293,508	1,304,982	1,262,449	1,234,196
TOTAL	1,385,331	1,949,764	1,780,886	1,899,284	1,839,339	1,536,986

EXPENSES:

ASSET	23,627	22,502	21,430	19,696	18,493	15,479
Sheriff Uniform Patrol Vehicles	385,000	275,000	295,854	393,061	172,989	117,789
County Libraries	455,634	433,937	413,272	393,593	374,850	357,000
County Tourism	700	700	0	700	700	700
Nevada Rec Center				200,000	200,000	
Small Comm Econ Dev -Façade	10,000	10,000		26,253	1,840	1,939
Economic Development Group	150,000	150,000	152,118	152,228	112,295	110,000
Camelot Theater		75,000				
Huxley City Splash Pad		50,000				
Soil Conservation	15,000	15,000	15,000	15,000	15,000	14,789
Drainage Dist Dues					3,750	
SR. New Equipment	325,000	607,441	149,069	70,255	250,987	250,987
Env Restoration - debris site		75,720	10,246			
Sanitary Disposal	94,133	94,133	94,133	94,133	94,133	91,413
ACO Vehicle				46,987		
Housing Trust MH Repair Grants		75,000				
TOTAL EXPENSES	1,459,094	1,884,433	1,151,122	1,411,906	1,245,037	960,096
CARRYOVER (Reserved/Design)	-73,763	65,331	629,764	487,378	594,302	576,890

99 Countywide Services		2026/2027		Budget Revenue Worksheet 2025/2026			2024/2025		2023/2024	2022/2023		
		Budget Incr/Decr %		Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd		
00051	1200	99	General Purposes Mobile Home Taxes	41,778	41,778	41,778	24,628 59%	41,778	43,053	40,297	41,516	
01000	00051	1210	99	General Basic General Purposes Monies & Credits	27,600 84.25%	27,600	14,980	27,668 185%	28,100	14,980	28,158	3,469
15000	00051	1500	99	Tax Increment Financing (TIF) General Purposes Tax Increment Financ Rev	975,000 31.98%	738,750	738,750	579,335 78%	282,891	276,848	970,473	879,216
	00051	2240	99	General Purposes Two Tier Replacement	330,250 .43%	330,250	366,896	165,200 50%	356,990	366,949	366,949	
	00051	2270	99	General Purposes Comm & Ind Epicmnt		132,470	132,470	66,235 50%	264,937	264,937	397,408	529,879
01000	00051	2900	99	General Basic General Purposes Federal Payments in Lieu Tax	600 20.00%	600	500		500	616	596	561
01000	00052	1100	99	General Basic Penalty Pen/Int-Current Taxes	75,000	75,000	75,000	55,282 74%	75,000	165,675	128,051	151,310
01000	00053	2682	99	General Basic Grants Local Gov't Payments	6,300	6,300	6,300	6,300 100%	6,300	6,300	6,300	6,300
01000	00053	2710	99	General Basic Grants Other State Grants	216,500	216,500	216,500	79,796 37%	256,500	268,416	258,499	185,244
18000	00054	6000	99	LG Opioid Abatement Fund Unrestricted Interest On Investments	24,000 20.00%	24,500	20,000	12,484 62%	26,000	24,007	16,435	
29000	00054	6000	99	Debt Service Fund Unrestricted Interest On Investments	10,000 35.14%	10,000	7,400	5,434 73%	5,000	9,841	10,095	4,135
11000	00055	1320	99	Rural Services Basic Miscellaneous Local Option Sales Tax	3,300,000	3,300,000	3,300,000	1,732,151 52%	3,200,000	3,233,769	3,262,455	3,156,122
01010	00055	2348	99	General Sub Fund ARPA Miscellaneous American Rescue Plan Act								9,431,920
01000	00055	2348	99 65	General Basic Miscellaneous LATCF funds						50,000		50,000
02000	00055	8110	99	General Supplemental Miscellaneous Insurance Or Damage Pmnt		650		627	106,200	139,018	10,224	5,395

99 Countywide Services		2026/2027		Budget Revenue Worksheet 2025/2026			2024/2025		2023/2024	2022/2023	
		Budget Incr/Decr %		Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd	
00055	8490 99		Miscellaneous Miscellaneous	10,000	10,000	10,000	2,698 27%	11,650	13,011	20,327	22,086
01000	00055 9200 99		General Basic Miscellaneous Sale of Fixed Assets	15,000 -11.76%	44,160	17,000	44,166 260%	11,945	11,946	19,241	8,367
02000	00055 9200 99		General Supplemental Miscellaneous Sale of Fixed Assets		13,870		13,871	32,100	32,192	39,587	
11000	00055 9200 99		Rural Services Basic Miscellaneous Sale of Fixed Assets		60,307		60,307	23,135	23,136	24,682	32,731
73000	00055 9200 99		Friends Of Conservation Miscellaneous Sale of Fixed Assets								
01000	01000 2517 99		General Basic Public Safety & Legal Services District Court Fees/Rev	60,000	65,000	60,000	33,667 56%	75,000	82,962	54,717	59,820
02000	01000 2517 99		General Supplemental Public Safety & Legal Services District Court Fees/Rev	30,000 30.43%	40,000	23,000	20,911 91%	19,000	24,019	38,507	34,551
01000	01000 2682 99		General Basic Public Safety & Legal Services Local Gov't Payments			1,500		1,500	1,681	2,553	4,159
35000	01000 5190 99		Sheriff Reserve Officers Fund Public Safety & Legal Services Other Public Safety Fees			1,000	140 14%	1,000	114	120	504
01000	03000 2020 99		General Basic Physical Health & Social Serv. Liquor License/Beer Permit	4,500	4,500	4,500	3,067 68%	4,500	4,936	5,510	3,095
01000	03000 2491 99 63		General Basic Physical Health & Social Serv. Immunization Serv	18,895	18,895	18,895	18,895 100%	18,895	18,955	17,923	19,891
01000	03000 2491 99 68		General Basic Physical Health & Social Serv. Pub Health Emerg Preparedness	6,000	6,000	94,127	399 %	94,127		44,544	82,346
01000	03000 2710 99		General Basic Physical Health & Social Serv. Other State Grants		5,500	10,000	5,500 55%	10,000	5,300	9,700	9,000
01000	03000 2710 99 60		General Basic Physical Health & Social Serv. Byrne Grant		64,300	64,300	29,363 46%	64,300	31,986		
01000	03000 3040 99		General Basic Physical Health & Social Serv. Cigarette Permits	100	100	100	50 50%	100	50	100	100

99 Countywide Services		2026/2027		Budget Revenue Worksheet 2025/2026			2024/2025		2023/2024	2022/2023	
		Budget Incr/Decr %		Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd	
18000	03000 8120 99		LG Opioid Abatement Fund Physical Health & Social Serv. Opioid Settlement	186,500 -6.85%	202,500	200,214	159,318 80%	194,500	213,380	415,869	364,666
32000	06000 6210 99		Capital Projects - TIF County Environment & Education Easements					50,000	50,000		
02000	10300 9000 99		General Supplemental Operating Transfers General Basic Transfer		4,000,000	4,000,000	2,000,000 50%	850,000	850,000	750,000	300,000
30000	10300 9000 99		Capital Projects Fund Operating Transfers General Basic Transfer					1,250,000	1,250,000		
17000	10300 9040 99		Urban Renewal Projects Operating Transfers Other Budgetary Funds	975,000 31.98%	738,750	738,750	620,000 84%				
30000	10300 9040 99		Capital Projects Fund Operating Transfers Other Budgetary Funds							667,000	

FY 27 REVENUE BUDGET

DEPARTMENT: 99 Countywide Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED REVENUE	FY26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
*All Levy Funds	Net Property Taxes		0	28,103,497	28,128,179
*All Levy Funds	Delinquent Property Taxes	1,500	1,500	1,500	-38,540
*All Levy Funds	Mobile Home Taxes	41,778	41,778	41,778	41,622
*All Levy Funds	Monies & Credits	27,600	27,600	27,600	15,536
*All Levy Funds	Grain Handled Taxes	1,455	1,455	1,455	1,410
*All Levy Funds	Utility Replacement Excise Taxes		0	233,531	243,309
*All Levy Funds	Homestead Tax Credit	446,200	446,200	446,309	442,199
*All Levy Funds	Elderly & Disabled Tax Credit	4,065	4,065	4,150	5,671
*All Levy Funds	Ag Land Tax Credit	107,480	107,480	107,524	116,768
TIF	TIF Revenue As approved by policy -50%	975,000	975,000	738,750	708,846
*All Levy Funds	Two Tier Rplcmnt	330,040	330,040	330,040	371,729
*All Levy Funds	Family Farm Tax Credit	28,400	28,400	28,409	29,055
*All Levy Funds	Mobile Home Replacement	565	565	565	469
*All Levy Funds	Military Service Replacement		0	0	4,646
*All Levy Funds	Commercial & Industrial Replacement <i>FY26 is the last year for this replacement</i>	0	0	264,938	397,408
*All Levy Funds	Pen/Int Taxes	75,000	75,000	75,000	148,345

FY 27 REVENUE BUDGET

DEPARTMENT: 99 Countywide Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED REVENUE	FY26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-00053-2682-99	Local Gov't Payments Ames City Assessor contribution for GIS services	6,300	6,300	6,300	6,300
01000-00053-2710-99	State Grants IDPH public health passthru	216,500	216,500	216,500	237,386
11000-00055-1320-99	Local Option Sales Tax (100%) before split	3,300,000	3,300,000	3,300,000	3,217,449
01010-00055-2348-99	ARPA Federal American Resuce Plan		0	0	18,863,840
01000-00055-2348-99-65	ARPA LATCF Funds	0	0	0	100,000
All funds	Insurance or Damage Payments Includes insurance receipts for totalled vehicles		0	500	51,546
All funds	Miscellaneous Includes sales of fixed assets/etc.	25,000	25,000	128,337	82,503
01000-01000-2517-99	District Court Fees/Rev Amounts collected from Clerk of Court for fees that belong to county	60,000	60,000	65,000	65,833
02000-01000-2517-99	District Court Fees/Rev Reimbursement of court related fees	30,000	30,000	40,000	32,359
01000-01000-2682-99	Local Gov't Payments Medicine cost reimbursement from the region	0	0	0	2,798
01000-03000-2020-99	Liquor License/Beer Permits Any business in unincorporated area	4,500	4,500	4,500	4,514
01000-03000-2491-99-63	Public Health Immunization Services Contract with Mary Greeley Home Health	18,895	18,895	18,895	18,923
01000-03000-2491-99-68	Public Health Emerg Preparedness Contract with Mary Greeley Home Health	6,000	6,000	2,500	63,445
01000-03000-2710-99	Other State Grants Contract with Substance abuse & YSS thru IDPH-Gant discontinued 2026	0	0	5,500	8,000
01000-03000-2710-99-60	Other State Grants - Byrne JAG Grant Grant with State Byrne JAG youth employment contracted with YSS (2 yr) ending 2026	0	0	64,300	31,986 1yr
01000-03000-3040-99	Cigarett Permits Any business in unincorporated area	100	100	100	83
18000-03000-8120-99	LG Opioid Abatement settlement dollars, includes interest	210,500	210,500	227,000	331,305

FY 27 REVENUE BUDGET

DEPARTMENT: 99 **Countywide Services**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED REVENUE	FY26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
32000-06000-6210-99	Easements Hunziker easement purchase	0	0	0	50,000 1yr
32000-06000-8490-99	Miscellaneous Including donations for TELC	0	0	4,955	421,724 1yr
02000-09000-8450-99	Workers Compensation Refund	0	0	0	5,803
02000-10300-9000-99	General Supplemental Transfer from general basic		0	4,000,000	633,333
30000-10300-9000-99	Capital Projects Fund Transfer from general basic		0	0	1,250,000 1yr
30000-10300-9040-99	Capital Projects Fund Transfer from attorney special projects		0	0	300,000 1yr
COUNTYWIDE SERVICES TOTALS			5,916,878	38,489,433	58,289,310

99 Countywide Services				2026/2027	Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023	
				Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used	
01000	01060	124	99	General Basic Administration Civil Service Commission	37,000 5.71%	1,500	35,000	243 1%	34,400	82	409	447
01000	01110	499	99	General Basic Medical Examinations Medical Examiner	225,000 12.50%	225,000	200,000	125,184 63%	225,000	187,116	212,301	172,385
02000	01210	481	99	General Supplemental Emergency Mngmt Agency Contrib.-Other Gov.& Org.	376,901 14.28%	329,809	329,809	164,905 50%	312,745	312,745	254,914	254,914
02000	01400	450	99	General Supplemental Court Physical Operations Office Rent	7,029	7,029	7,029	5,270 75%	7,029	7,027	7,027	2,974
02000	01530	425	99	General Supplemental Court Costs Court Costs	20,000	25,000	20,000 15,000	15,252 76%	30,000	20,222	25,776	3,597
01000	01620	427	99	General Basic Court-Apprt Attorney Services Court Appointed Counsel	54,000 4.85%	53,862	51,500		52,550	52,548	51,266	49,773
01000	03000	305	99 20	General Basic Pers.& Family Health Serv ASSET	1,574,676 5.0%	1,514,111	1,514,111	485,843 32%	1,442,010	1,356,036	1,266,073	1,146,161
01000	03100	125	99 20	General Basic Administration-General Welfare ASSET Group	8,225	8,225	8,225	5,058 61%	8,225	7,500	7,915	6,614
01000	03000	284	99 68	General Basic Pers.& Family Health Serv Pub Health Emerg Preparedness	6,000	6,000	94,127	399	94,127	386	44,219	100,736
01000	03000	304	99	General Basic Pers.& Family Health Serv HOMEWARD	331,900	331,900	331,900	83,531 25%	341,900	287,593	331,434	262,155
01000	03000	320	99	General Basic Pers.& Family Health Serv IDPH Comm. Serv. Grants	216,500	216,500	216,500	120,029 55%	256,500	259,767	241,675	210,677
01000	03000	428	99	General Basic Pers.& Family Health Serv Consultant Fees		10,000		10,000				
01000	03010	284	99 63	General Basic Disease Prevention & Control Immunization Serv	18,895	18,895	18,895	18,895 100%	18,895	18,947	17,872	21,530
01000	03100	100	99 8	General Basic Administration-General Welfare Pay Plan Staff	62,815 6.93%	44,100	58,745	16,916 29%				
02000	03100	110	99	General Supplemental Administration-General Welfare F.I.C.A.	4,940 6.74%	3,425	4,628	1,308 28%				

45

99 Countywide Services					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
					2025/2026				Budget	Used	Used	Used
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %				
02000	03100	111	99	General Supplemental Administration-General Welfare I.P.E.R.S.	6,100 6.83%	4,300	5,710	1,631 29%				
01000	03100	113	99	General Basic Administration-General Welfare Employer's Flex Benefits	1,744	1,200	1,744	363 21%				
02000	03100	114	99	General Supplemental Administration-General Welfare Employee's Insurances	10,000 -59.41%	6,825	24,635	2,152 9%				
01000	03110	340	99	General Basic General Welfare Services Rent Payments		53,000	53,000					
01000	03110	350	99	General Basic General Welfare Services Transportation					5,000	5,000		
01000	03110	378	99	General Basic General Welfare Services Service Coordination		3,142	3,142	1,983 63%				
01000	03300	364	99	60 General Basic Youth Guidance Byrne Grant		64,300	64,300	33,596 52%	64,300	27,753		
01000	03510	382	99	General Basic Chemical Preventive Services YSS-IDSA Grant		5,500	10,000	5,500 55%	10,000	5,300	9,700	11,346
18000	03520	100	99	8 LG Opioid Abatement Fund Opioid Litigation Settlement Salaries	136,200 4.42%	122,500	130,437 118,437	63,391 49%	118,437	64,158		
18000	03520	104	99	LG Opioid Abatement Fund Opioid Litigation Settlement Overtime Pay		250		227		575		
18000	03520	110	99	LG Opioid Abatement Fund Opioid Litigation Settlement F.I.C.A.	10,700 7.00%	11,000	10,000 9,500	4,745 47%	9,500	4,809		
18000	03520	111	99	LG Opioid Abatement Fund Opioid Litigation Settlement I.P.E.R.S.	13,200 5.60%	12,000	12,500 11,500	6,135 49%	11,500	6,248		
18000	03520	113	99	LG Opioid Abatement Fund Opioid Litigation Settlement Employer's Flex Benefits	3,490	3,300	3,490	1,671 48%	3,490	1,453		
18000	03520	114	99	LG Opioid Abatement Fund Opioid Litigation Settlement Employee's Insurances	45,000 -3.25%	43,500	46,510	21,699 47%	46,510	18,730		
18000	03520	285	99	LG Opioid Abatement Fund Opioid Litigation Settlement Diversion Costs	1,200 -97.00%	1,200	40,000	1,206 3%	38,800	3,253		

99 Countywide Services				2026/2027	Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
				Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
18000	03520	384	99	LG Opioid Abatement Fund Opioid Litigation Settlement Exp of recovery services	11,250	9,000		450			
18000	03520	386	99	LG Opioid Abatement Fund Opioid Litigation Settlement Prevention programs		20,180		20,177	380		
18000	03520	388	99	LG Opioid Abatement Fund Opioid Litigation Settlement Data Collection/Research	5,000	5,000		5,000			
18000	03520	389	99	LG Opioid Abatement Fund Opioid Litigation Settlement Other Trtmt, prev & strategies	17,000 -15.00%	12,500	20,000	5,161 26%	1,602		
01000	06000	428	99	General Basic Natural Resources Conserv Consultant Fees	35,500 10.94%	32,000	32,000	17,000 53%	32,000	29,333	34,170
01000	06000	428	99 14	General Basic Natural Resources Conserv Watershed Management							45,000
01000	06030	429	99	General Basic Environmental Restoration Planning/Mgmt Consulting		2,750	2,750	2,282 83%	3,500	3,876	24,729
01000	06030	475	99	General Basic Environmental Restoration Garbage Service	1,750 16.67%	1,500	1,500	705 47%	1,328	1,258	1,034
01000	06210	497	99	General Basic A.Bounties & State Apiarist Apiary	200	200	200		200	117	200
01000	06310	481	99	General Basic Housing Rehab. & Develop. Contrib.-Other Gov. & Org.	31,717 1.14%	31,358	31,358		16,936	16,936	14,370
01000	06320	394	99	General Basic Economic Development Child Care					35,000	35,000	
01000	06320	408	99	General Basic Economic Development Economic Development	105,000 -41.67%	180,000	180,000 105,000	82,500 46%	180,000	98,000	100,408
01000	06320	480	99	General Basic Economic Development Dues & Memberships	1,370	1,370	1,370	1,370 100%	1,370	1,370	1,370
01000	06320	481	99	General Basic Economic Development Contrib.-Other Gov. & Org.	55,000	55,000	55,000	42,500 77%	55,000	55,000	55,000
17000	06320	647	99	Urban Renewal Projects Economic Development Econ Dev TIF	975,000 31.55%	741,165	741,165 738,750	168,000 23%	59,604	57,189	49,885

48

99 Countywide Services		2026/2027		Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023		
		Budget Incr/Decr %		Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used		
01000	06410	488	99	General Basic Historic Preservation Historical Societies	45,000	45,000		45,000	45,000	45,000	45,000	
01000	06420	493	99	General Basic Fair & 4-H Clubs 4-H Fair	61,500	61,500		61,500	61,500	57,500	57,500	
02000	08000	636	99	General Supplemental Elections Administration Office Equip. & Furniture	200,000 33.33%		150,000	100,000			431,889	
11000	08020	100	99	1 Rural Services Basic Township Officials Elected Officers	3,000	3,000		3,000	1,255	2,590	711	
11000	08020	110	99	Rural Services Basic Township Officials F.I.C.A.	200	200		200	87	105	12	
01000	09000	114	99	General Basic General County Management Employee's Insurances	81,045 39.25%	23,435	58,200	23,435 40%	24,883	21,774	420	
01000	09000	250	99	General Basic General County Management Vehicle Fuels/Maint	3,500	3,500	3,500	1,512 43%	3,200	4,428	4,447	6,483
01000	09000	269	99	General Basic General County Management Inventory Supplies	2,500	2,500	2,500	75 3%	3,280	544	-70	550
01000	09000	293	99	General Basic General County Management Safety & Protect. Supplies	5,000	19,722	5,000	19,722 394%	5,000	3,019	3,296	4,073
01000	09000	422	99	General Basic General County Management Education & Training	25,350 -27.57%	35,000	35,000	5,000 14%	30,000	11,202	26,229	15,230
01000	09000	428	99	General Basic General County Management Consultant Fees								3,250
01000	09000	444	99	General Basic General County Management Equipment Rent/Maint	16,700	16,700	16,700	7,545 45%	16,700	18,000	14,734	14,273
01000	09000	495	99	General Basic General County Management Management Services	17,185 13.62%	15,125	15,125	7,168 47%	13,275	9,432	17,059	13,138
01000	09000	496	99	General Basic General County Management Prop Tax on rentals	19,500 2.63%	19,240	19,000	19,240 101%	18,700	18,654	15,298	15,090
01000	09000	636	99	General Basic General County Management Office Equip. & Furniture	3,750 275.00%	1,000	1,000		3,500	19	719	

					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
					2025/2026				Budget	Used	Used	Used
99 Countywide Services					2026/2027	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
					Budget Incr/Decr %							
01000	09030	133	99	General Basic Other Policy & Admin. Emp. & Vol. Recognition	8,000	8,000	8,000	590 7%	8,000	5,277	5,606	9,024
01000	09030	134	99	General Basic Other Policy & Admin. Post-Offer Physicals	7,500 15.38%	6,500	6,500	3,107 48%	7,500	6,849	4,536	6,228
01000	09030	279	99	General Basic Other Policy & Admin. Employee Programs	22,515 45.96%	15,425	15,425	11,829 77%	16,575	10,098	13,902	13,381
01000	09030	420	99	General Basic Other Policy & Admin. Audit/Clerical Serv	92,000	92,000	92,000	4,850 5%	92,000	91,719	86,551	91,398
01000	09030	480	99	General Basic Other Policy & Admin. Dues & Memberships	15,680	15,680	15,680	15,174 97%	14,650	15,009	14,650	12,769
01000	09100	241	99	General Basic General Services Equip. Parts & Supplies	16,000 1500.00%	1,000	1,000	122 12%	2,200	794	1,550	
01000	09100	430	99	General Basic General Services Utilities	13,400 -22.99%	13,400	17,400 13,400	8,712 50%	17,700	12,589	15,382	
01000	09100	441	99	General Basic General Services Bldg Repairs & Maint	7,500	7,500	7,500	3,150 42%	7,000	4,125	3,900	
01000	09120	100	99 13	General Basic GIS Services Salaries	64,442 4.23%	61,825	61,825	32,252 52%	58,795	56,760	52,997	49,436
02000	09120	110	99	General Supplemental GIS Services F.I.C.A.	4,930 4.23%	4,730	4,730	2,433 51%	4,500	4,200	3,867	3,595
02000	09120	111	99	General Supplemental GIS Services I.P.E.R.S.	6,083 4.25%	5,835	5,835	3,128 54%	5,565	5,440	5,085	4,749
01000	09120	113	99	General Basic GIS Services Employer's Flex Benefits	875	875	875	908 104%	875	872	872	872
02000	09120	114	99	General Supplemental GIS Services Employee's Insurances	12,790 -3.11%	13,200	13,200	6,799 52%	12,600	12,010	11,548	11,553
01000	09120	222	99	General Basic GIS Services Mapping Project	25,665 50.84%	17,015	17,015	1,248 7%	16,950	14,089	11,772	13,026
02000	09200	460	99	General Supplemental Tort Liability Insurance Reserve	150,000	150,000	150,000	8,899 6%	150,000	150,084	149,256	32,531

99 Countywide Services					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027	2025/2026			Budget	Used	Used	Used
				Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %					
02000	09200	462	99	General Supplemental Tort Liability Insurance & Bonds	773,030 9.18%	708,030	708,030	705,734 100%	708,280	648,222	547,507	481,167
02000	09200	484	99	General Supplemental Tort Liability Litigation/Settlements	30,000	30,000	30,000	10,000 33%	30,000	12,170	4,285	15,512
02000	09230	116	99	General Supplemental Unemployment Compensation Unemployment Compensation	10,000	10,000	10,000	6,842 68%	10,000	8,928	7,800	4,740
01000	10030	423	99	General Basic Other Nonprogram Current Engineering/Architectural	20,000		20,000		20,000			
29000	10100	522	99	Debt Service Fund Principal Conserv Bond Loan Payment	342,000 36.42%	461,000	250,700					
29000	10100	523	99	Debt Service Fund Principal StoryComm Princ Payment	197,810 3.50%	191,119	191,119		184,700	184,656	178,411	172,378
29000	10100	525	99	Debt Service Fund Principal S.R. Bond Principal	175,000 -53.33%	375,000	375,000		370,000	370,000	365,000	355,000
15000	10100	526	99	Tax Increment Financing (TIF) Principal TIF Indebtedness					312,550	312,550	865,424	893,979
29000	10110	520	99	Debt Service Fund Interest & Fiscal Charges S.R. Bond Interest	11,600 -34.09%	17,600	17,600	8,800 50%	23,520	23,520	29,360	35,040
15000	10110	526	99	Tax Increment Financing (TIF) Interest & Fiscal Charges TIF Indebtedness					15,087	14,850	38,351	59,962
29000	10110	531	99	Debt Service Fund Interest & Fiscal Charges Conserv Bond Loan Interest	125,500 -36.46%	64,000	197,500					
29000	10110	532	99	Debt Service Fund Interest & Fiscal Charges StoryComm Loan Interest	47,000 -8.74%	55,000	51,500	27,279 53%	83,000	62,106	69,155	100,703
29000	10110	550	99	Debt Service Fund Interest & Fiscal Charges Fiscal Agent Fees	1,200 -98.41%	55,000	75,600	33,350 44%	1,500	600	600	
01000	10210	601	99 65	General Basic Conservation Land Acquisition LATCF funds		100,000	100,000		100,000			
30000	10220	610	99	Capital Projects Fund Other Capital Projects Buildings & Equipment		755,000	755,000	451,196 60%	2,040,000	1,246,573	142,516	237

99 Countywide Services					2026/2027	Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
32000	10220	640	99	Capital Projects - TIF Other Capital Projects ISU Research Park-TELC	434,500 -22.67%	127,400	561,900 100,000	72,077 13%	514,633	7,688		4,698
01000	10300	810	99	General Basic Operating Transfers General Supplemental Fund		4,000,000	4,000,000	2,000,000 50%	850,000	850,000	750,000	300,000
01000	10300	812	99	General Basic Operating Transfers Secondary Road Fund	805,965 4.60%	770,500	770,500	385,250 50%	753,500	753,500	923,000	700,000
11000	10300	812	99	Rural Services Basic Operating Transfers Secondary Road Fund	3,142,650 1.80%	3,087,000	3,087,000	1,543,500 50%	3,067,100	3,067,100	2,800,000	2,785,000
15000	10300	814	99	Tax Increment Financing (TIF) Operating Transfers Other Budgetary Funds	975,000 31.98%	738,750	738,750	620,000 84%				
01000	10300	816	99	General Basic Operating Transfers Capital Projects Fund					1,250,000	1,250,000	367,000	
38000	10300	816	99	Co Attorney Fine Collection Operating Transfers Capital Projects Fund							300,000	

FY 27 BUDGET REQUEST

DEPARTMENT: 99 Countywide Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-01060-124-99	Civil Service Commission Required to budget .5% of Sheriff bargaining unit salaries for any civil service related costs.	37,000	37,000	1,500	313
01000-01110-499-99	Medical Examiner Quarterly fees from McFarland for ME services ME Investigators and transports Autopsies	15,900 108,000 101,100	225,000	225,000	190,601
02000-01210-481-99	Emergency Management Agency This is the amount requested from the Emergency Management Agency Commission and funded via the supplemental levy of the county	376,901	376,901	329,809	274,191
02000-01400-450-99	Office Rent Amount billed annually from Webster County for 2nd judicial rent. The billing increased in FY24	7,029	7,029	7,029	5,676
02000-01530-425-99	Court Costs Indigent guardianships, etc. that are ordered by the court. Substantial uptick in costs this FY	20,000	20,000	20,000	16,532
01000-01620-427-99	Court Appointed Counsel (juvenile) State bills for attorney fees, costs, etc. associated with juvenile cases based on previous year usage.	54,000	54,000	53,862	51,196
ASSET ALLOCATION	ASSET ASSET Admin services Dollars recommended by ASSET as the county contribution -4%	8,225 1,574,676	1,582,901	8,225 1,514,111	7,915 1,255,925
01000-03000-284-99-68	IDPH Public Health Emerg Preparedness w/MGMC Home Health pass thru	6,000	6,000	6,000	48,447
01000-03000-304-99	Homeward County's contract with Homeward for public health	331,900	331,900	331,900	293,724
01000-03000-320-99	IDPH Community Service Grant Pass thru for the Homeward contract with IDPH	216,500	216,500	216,500	237,373
01000-03000-428-99	Consultant Fees Childcare feasibility study	0		10,000	n/a
01000-03010-284-99-63	Public Health Immunization Grant w/Mary Greeley Home Health	18,895	18,895	18,895	19,450
01000-03100-100-99-8	Pay Plan Staff Admin General Welfare Housing stability Case Manager	62,815	62,815	44,100	n/a
02000-03100-110-99	FICA Housing stability Case Manager	4,940	4,940	3,425	n/a

DEPARTMENT: 99 Countywide Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
02000-03100-111-99	IPERS Housing stability Case Manager	6,100	6,100	4,300	n/a
01000-03100-113-99	Employers Flex Benefit Housing stability Case Manager	1,744	1,744	1,200	n/a
02000-03100-114-99	Employee's Insurance Housing stability Case Manager	10,000	10,000	6,825	n/a
01000-03110-340-99	Rent Payments Housing stability			53,000	n/a
01000-03110-350-99	Transportation Salvation Army vehicle repair funding	0	0	0	5,000 1yr
01000-03110-378-99	Service Coordination Housing stability			3,142	n/a
01000-03300-364-99-60	Employment Assistance Grant (Byrne-JAG) current grant with that YSS is the beneficiary of ends on 6/30/26			64,300	27,753 1yr
01000-03510-382-99	Substance Abuse Grant IDSA no longer available		0	5,500	8,782
18000-03520-100-99-8	OPIOID Salary - Diversion Program Program Coordinator Service Coordinator	73,813 62,392	136,200	75,000 0	64,158 1yr
18000-03520-104-99	OPIOID OT- Diversion Program Closely monitored			250	575 1yr
18000-03520-110-99	OPIOID -Diversion FICA	10,700	10,700	11,000	4,809 1yr
18000-03520-111-99	OPIOID -Diversion IPERS	13,200	13,200	12,000	6,248 1yr
18000-03520-113-99	OPIOID -Diversion Flex	3,490	3,490	3,300	1,453 1yr
18000-03520-114-99	OPIOID -Diversion Insurance	45,000	45,000	43,500	18,730 1yr
18000-03520-285-99	Diversion costs -OPIOID work cell phones for 2 staff members	1,200	1,200	1,200	3,253 1yr
18000-03520-384-99	Expense of Recovery services-OPIOID Community & Family Resources agreement (\$450 per diem for voluntary)	11,250	11,250	9,000	n/a
18000-03520-386-99	Prevention Programs-OPIOID Narc Boxes MGMC, treatment programs		0	20,180	380 1yr

DEPARTMENT: 99 Countywide Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
18000-03520-388-99	Data Collection Research-OPIOID Iowa Dept of Management COAP recidivism report	5,000	5,000	5,000	n/a
18000-03520-389-99	Other Trtmt, prev & strategies-OPIOID Jail Methodone treatments Employee mileage (meetings/client trips) Additional services for prevention (cell phones/bus passes/etc.) PTACCC for 2 program employees Additional training potential payment for treatment services for clients	5,000 3,000 1,000 5,000 1,000 2,000	17,000	12,500	1,602 1yr
01000-06000-428-99	Consultant Fees Watershed assessment implementation includes: watershed management authority collaboration -headwaters SSWWA Prairie Rivers consultant	0 35,500	35,500	0 32,000	45,000 1yr 30,111
01000-06030-429-99	Planning/Mngmt Consulting Debri site consulting	0	0	2,750	14,303
01000-06030-475-99	Garbage Service recycling bins and pick up for CLP, HSC, Admin, Engineer, and JC	1,750	1,750	1,500	1,060
01000-06210-497-99	Apiary Required by Code of Iowa for bee inspections	200	200	200	158
0100-06310-481-99	Housing Rehab & Development Housing Trust contribution	31,717	31,717	31,358	17,269
0100-06320-408-99	Economic Development Workforce Development Relo Grants - Homebase Iowa Amount contracted for small communities for economic dev assistance Camelot	40,000 10,000 55,000	105,000	180,000 40,000 10,000 55,000 75,000	95,303
0100-06320-480-99	Dues & Memberships Mid Iowa Planning Alliance	1,370	1,370	1,370	1,370 2 yr
01000-06320-481-99	Economic Development Amount contracted for small communities for economic dev assistance Technical Assistance for Communities	55,000 0	55,000	55,000 0	53,833

DEPARTMENT: 99 Countywide Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
17000-06320-647-99	Urban Renewal Projects <i>Housing Trust</i> <i>prev yr projects unpaid:</i>	975,000	975,000	741,165 142,000 63,750 168,000 265,000 100,000 2,415	44,933
01000-06410-488-99	Historical Societies Amount that is disbursed evenly to 12 historical societies in Story County-\$3,750/per	45,000	45,000	45,000	45,000
01000-06420-493-99	4-H Fair County contribution to the Story County fair	61,500	61,500	61,500	58,833
02000-08000-636-99	Office Equipment & Furniture Election equipment purchase -4 fiscal years 2022/2023 - assigned	200,000	200,000	0	245,654 2yr
11000-08020-100-99-1	Township Official Salaries Salaries paid to elected township officials- dependant on how many actually claim hours	3,000	3,000	3,000	1,519
11000-08020-110-99	Township Official FICA FICA taxes paid on township officials salaries	200	200	200	68
01000-09000-114-99	Employee's Insurances Premiums for retired personnel from county departments	81,044	81,044	23,435	11,097
01000-09000-250-99	Vehicle Fuels/Maint Fuel, maintenance and repairs for the county pool car (new tires)	3,500	3,500	3,500	5,119
01000-09000-269-99	Inventory Supplies Paper, inventory closet supplies that are billed back to departments quarterly <i>Go green supplies:</i> Fliers, printing for education and recycling	2,350 150	2,500	2,500	341
01000-09000-293-99	Safety & Protec. Supplies Safety items/safety training/AED Supplies/Digital Bulletin Boards	5,000	5,000	19,722	3,463
01000-09000-422-99	Education & Training County-wide training sessions/DEI Trainint/Go Green Team Training/Online Training DEI Sponsorships (NAACP/Ames Pridefest/Building Inclusive Organizations/Juneteenth)	25,000 350	25,350	35,000	17,554
01000-09000-428-99	Consultant Fees Safety Consultant		0	0	3,250
01000-09000-444-99	Equipment Rent & Maintenance Postage Machine - Admin building Postage Machine - Sheriff Supplies	14,400 750 1,550	16,700	16,700	15,669

DEPARTMENT: 99 Countywide Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-09000-495-99	Management Services		17,185	15,125	13,210
	New employee background checks	4,000		2,625	
	Aging resources admin/special assessments	500		500	
	Miscellaneous -includes codification services	7,500		7,500	
	Drainage Assessments	2,000		2,000	
	Township mtg refreshments	100		100	
	Mission Control Supplies	500		600	
	legislative bulletin annual -moving to countywide from Auditor	660			
	ISAC HIPPA Program dues	1,750			
	Central Iowa watershed coordinator (Polk Co Public works)	175		175	
01000-09000-496-99	Property Tax on Rentals		19,500	19,240	16,347
	Duluth/Calhoun	19,500			
01000-09000-636-99	Office Equipment & Furniture (GoGreen Requests)		3,750	1,000	369
	items to reduce carbon footprint via CAP	3,750		1,000	
01000-09030-133-99	Employee & Volunteer Recognition		8,000	8,000	6,636
	Years of service awards, retirement recognition, employee recognition banquet and other employee recognition	8,000			
01000-09030-134-99	Post-offer Physicals		7,500	6,500	5,871
	Pre-employment physicals and pre-employment drug testing	7,500			
01000-09030-279-99	Employee Wellness Expenses		22,515	15,425	12,460
	The wellness committee's goal for FY27 is to provide employees with the necessary tools to identify health risks and improve overall wellness, productivity, and morale. The program aims to lower healthcare costs, reduce absenteeism, and foster a positive workplace culture. The incentives that we propose will fund the tools needed to be successful in each wellness offering throughout the year. Story County and the taxpayers of Story County will benefit from improved productivity, decreased worker's compensation claims and health claims, decreased employee turnover and improved employee morale.				
	Wellmark Connect Premium (300 participants)	6,800			
	Health Risk Assessment Fee (95 participants)	7,600			
	Flu Vaccines (75 participants)	2,625			
	Internal wellness programs throughout the year	5,490			
01000-09030-420-99	Audit/Clerical Services		92,000	92,000	89,889
	Annual audit expenses and Cost Advisory report for HHS reimbursements	92,000			

DEPARTMENT: 99 Countywide Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-09030-480-99	Dues & Memberships Central Iowa Regional Transportation (CIRTA) ISAC Ames Chamber NACo National Safety Council ISWEP		15,680	15,680	13,270
		2,990		2,990	
		6,300		6,300	
		2,598		2,598	
		1,791		1,791	
		849		849	
		1,150		1,150	
01000-09100-241-99	Equip. Parts & Supplies S. 11th Storage Building General Repair Dumpster fees for tear out		16,000	1,000	1,172
		1,000			
		15,000			
01000-09100-430-99	Utilities S. 11th Storage Building Electric/Gas Waste Removal Water		13,400	13,400	13,986
		12,000			
		500			
		900			
01000-09100-441-99	Bldg Repairs & Maint S. 11th Storage Building General Repair Contract Mowing		7,500	7,500	4,013
		2,000			
		5,500			
01000-09120-100-99-13	GIS Salary 50% of GIS Coordinator Salary		64,442	61,825	53,064
		64,442			
02000-09120-110-99	GIS FICA 50% of GIS Coordinator FICA		4,930	4,730	3,887
		4,930			
02000-09120-111-99	GIS IPERS 50% of GIS Coordinator IPERS (Employer portion)		6,083	5,835	5,091
		6,083			
01000-09120-113-99	GIS Flex Benefits 50% of GIS Coordinator flex benefits		875	875	872
		875			
02000-09120-114-99	GIS Employees Insurance 50% of GIS Coordinator insurance		12,790	13,200	11,704
		12,790			
01000-09120-222-99	Mapping Project Remaining GIS costs the County Assessor is requesting the County to pay		25,665	17,015	12,962
		25,665			
02000-09200-460-99	Insurance Reserve Self insurance line item for replacement of vehicles and deductibles.		150,000	150,000	110,624
		150,000			

DEPARTMENT: 99 Countywide Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
02000-09200-462-99	Insurance & Bonds Employee Assistance Program Bonds Liability & work comp insurance for the county	6,500 1,530 765,000	773,030	708,030 6,500 1,530 700,000	558,965
02000-09200-484-99	Litigation & Settlements Pay for litigation & settlements	30,000	30,000	30,000	10,656
02000-09230-116-99	Unemployment Compensation Unemployment compensation for terminated employees (Story County pays per claim instead of using the % of wages method)	10,000	10,000	10,000	7,156
01000-10030-423-99	Engineering/Architectural pipeline invoices	20,000	20,000	0	
29000-10100-522-99	Debt Service - Conserv Bond 1st sale \$4M	342,000	342,000	461,000	
29000-10100-525-99	Debt Service - Bond Principle Story Comm \$3M; Sec Rds \$3M	372,810	372,810	566,119	541,815
15000-10100-526-99	TIF - Principle TIF Revenue bond with additional principle pay		0	0	690,651
29000-10110-520-99	Debt Service - Bond Interest	184,100	184,100	136,600	106,628
15000-10110-526-99	TIF - Interest & Fiscal charges		0	0	37,721
29000-10110-550-99	Debt Service - Fiscal Charges Includes Bond counsel costs for Road Bonding	1,200	1,200	55,000	600 2 yr
01000-10210-601-99-65	Land Acquisition - LATCF funds Army Corp transfer of property		0	100,000	
30000-10220-610-99	Buildings & Equipment S 11th storage Attorney office remodel Rangehouse IRVM		0	755,000 90,000 200,000	439,635
30000-10220-618-99	Capital Projects - Justice Center Remodel -front entry/security		0	0	70,420 1 yr
32000-10220-640-99	Capital Projects - TIF Bonded money to pay for ISU Research Park - phase 3	434,500	434,500	100,000	6,193

DEPARTMENT: 99 Countywide Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-10300-810-99	General Basic Transfer to Supplemental fund		0	4,000,000	633,333
01000-10300-812-99	General Basic Transfer to Secondary Road fund - maximum of .16875 of countywide valuation	805,965	805,965	770,500	792,167
11000-10300-812-99	Rural Services Transfer to Secondary Road fund - maximum of 3.00375 of countywide valuation	3,142,650	3,142,650	3,087,000	2,884,033
01000-10300-816-99	General Basic Transfer to capital projects fund		0		808,500
38000-10300-816-99	Co Attorney Fine Collection to capital projects fund		0		300,000
DEPARTMENT REQUEST			11,458,166	17,625,944	11,694,243

99 Countywide Services -ARPA					2026/2027	2025/2026			2024/2025		2023/2024	2022/2023	
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used	
01010	06320	333	99	38	General Sub Fund ARPA Economic Development Commodity Dist. Expenses						7,693	46,707	
01010	06320	428	99	38	General Sub Fund ARPA Economic Development Consultant Fees		130,000	130,000 23%	30,000	261,200	131,200	192,400	192,400
01010	08110	471	99	38	General Sub Fund ARPA Recording-Pub. Documents Contractual Labor					15,000	15,000	63,705	30,645
01010	09000	100	99	38	General Sub Fund ARPA General County Management Salaries		73,989	73,989 54,700	9,486 10%	60,000	30,497	50,102	43,486
01010	09000	471	99	38	General Sub Fund ARPA General County Management Contractual Labor		89,319	89,319 73,030	58,993 66%	25,000	9,463	540	59,497
01010	09100	441	99	38	General Sub Fund ARPA General Services Bldg Repairs & Maint		674	674		66,180	69,937	340,067	11,494
01010	09100	637	99	38	General Sub Fund ARPA General Services HVAC		77,375	77,375	62,175 80%	100,000	22,625	270,633	730,284
01010	09110	298	99	38	General Sub Fund ARPA Data Processing Services Data Processing Software					74,226	74,225		
01010	10030	481	99	38	General Sub Fund ARPA Other Nonprogram Current Contrib.-Other Gov. & Org.		856,138	856,138 841,338	177,680 21%	2,362,373	1,506,233	1,457,710	904,027
01010	10220	610	99	38	General Sub Fund ARPA Other Capital Projects Buildings & Equipment					335,190	335,190	548,467	498,605
01010	10220	627	99	38	General Sub Fund ARPA Other Capital Projects Heart of Iowa Trail					2,750,864	2,750,864	249,136	
01010	10220	633	99	38	General Sub Fund ARPA Other Capital Projects Equipment & Machinery		103,207	103,207	63,660 62%	539,878	436,672	35,296	
01010	10220	644	99	38	General Sub Fund ARPA Other Capital Projects Water Quality Improvements		39,668	39,668	38,707 98%	39,668			34,790
						3,291,266		924,578 28%		6,947,031		4,815,558	2,948,396

61

62
FY 27 BUDGET REQUEST

DEPARTMENT: 99 ARPA General Subfund -Countywide Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	PREV ACTUAL
01010-01050-291-99-38 <i>REV LOSS</i>	Medical Supplies Covid Testing - jail			0	1,765
01010-03000-333-99-38	Commodity Dist. Expense United Way		0	22,411	160,198
01010-03000-366-99-38	Social Support Services Primary Health	0	0	22,262	502,832
01010-03000-394-99-38	Child Care United Way	0	0	217,063	304,237
01010-03110-333-99-38	Commodity Dist. Expense Nevada Food @ First		0	23,780	21,869
01010-03110-344-99-38	Emergency Shelter ACCESS	0	0	270,919	281,981
01010-03110-370-99-38	Technical Services Good Neighbor		0	74,364	30,493
01010-03300-343-99-38	Room & Board Payments Youth & Shelter Services		0	689,871	228,629
01010-03300-370-99-38	Technical Services Boys & Girls Club			126,284	148,716
01010-03310-441-99-38 <i>REV LOSS</i>	Bldg Repair & Maint. Rosedale Shelter		0	181,500	0
<i>REV LOSS</i>	Childserve kitchen renovation				178,000
01010-03410-364-99-38	Employment Assistance Project Iowa			1,844	98,154
01010-03410-394-99-38	Child Care Whistle Stop			37,763	212,237
01010-06310-345-99-38	Ongoing Rent Subsidy Home Allies, Inc		0	32,400	35,800
01010-06310-381-99-38	Housing Grants Bridge Home Story County Housing Trust			85,847 66,494	769,153 403,506
01010-06310-428-99-38 <i>REV LOSS</i>	Consultant fees Housing action plan		0	63,083	127,917
01010-06320-333-99-38	Commodity Dist Expenses City of Collins				54,400
01010-06320-394-99-38 <i>REV LOSS</i>	Child Care Colo Childcare Project				44,940
01010-06320-428-99-38 <i>REV LOSS</i>	Economic Development Workforce Retraining broad band consultant		0	130,000	610,450 35,500

DEPARTMENT: 99 ARPA General Subfund -Countywide Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	PREV ACTUAL
01010-08110-471-99-38	Recording Public Documents contract labor-Cott Scanning				140,000
01010-09000-100-99-38	General County Management		0		
420	Audit costs			5,000	11,326
	Administation of ARPA			74,000	124,085
01010-09000-471-99-38	General County Management				
REV LOSS	climate action plan			70,005	3,025
	contract labor - scanning BOS info			19,314	
01010-09100-441-99-38	Bldg Repair & Maint permanent barriers Cat room exhaust fan			674	421,498
01010-09100-637-99-38	HVAC HSC Justice Center		0	77,375	264,313 1,435,293
01010-09100-637-99-38	Data Processing Services Office 365 license				74,225
01010-10030-481-99-38	Contributions - Other Gov. & Org.		0		
	City of Collins			184,794	155,206
	City of Collins			26,198	251,302
	City of Cambridge				250,000
	City of Story City			24,332	278,168
	City of Huxley			90,339	409,661
	City of Slater				500,000
	City of Zearing				134,330
	City of Colo			249,780	
	City of Roland			160,695	839,305
REV LOSS	Fitch Aquatic Indoor Pool				500,000
REV LOSS	Heartland Senior Services				300,000
REV LOSS	Story City Library			120,000	
REV LOSS	Ames History Museum				150,000
REV LOSS	City of Nevada Infrastructure extention				100,000
01010-10220-610-99-38	Buildings & Equipment Hickory Grove septic				900,000
01010-10220-627-99-38	Heart of Iowa Trail				
REV LOSS					3,000,000
01010-10220-633-99-38	Equipment & Machinery		0		
REV LOSS	Admin Generator			103,207	471,968
01010-10220-644-99-38	Water Quality Improvements Skunk River Stabilization Edge of Field			39,668	46,290 332
ARPA REQUEST			0	3,291,266	15,431,274

63

22 Conservation Board					2026/2027	Budget Revenue Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
					Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd
23000	00054	6000	22	Resource & Enhancement								
				Interest On Investments	3,600 20.00%	3,000	3,000	1,645 55%	3,600	3,650	3,168	1,479
73000	00054	6000	22	Friends Of Conservation								
				Interest On Investments	30,000 -14.29%	35,000	35,000	14,894 43%	35,400	36,643	32,034	13,120
01000	00055	6110	22	General Basic								
				Miscellaneous	5,000	4,000		1,041	4,000	4,699	4,095	4,058
				Building Rent	25.00%		4,000	26%				
01000	00055	8490	22	General Basic								
				Miscellaneous	10,500	5,000		3,457	9,000	14,133	4,394	1,596
				Miscellaneous	110.00%		5,000	69%				
01000	00055	9200	22	General Basic								
				Miscellaneous	16,500	91,500		55,200	48,500	36,750	63,300	6,500
				Sale of Fixed Assets	-81.97%		91,500	60%				
23000	06000	2651	22	Resource & Enhancement								
				County Environment & Education	30,000	30,000		31,047	30,000	30,072	32,107	29,093
				REAP Funds			30,000	103%				
01000	06000	2710	22	General Basic								
				County Environment & Education	872,950	2,118,122	2,118,122	4,348	1,306,753	1,171,742	16,684	43,435
				Other State Grants	-58.79%		221,250	%				
68000	06000	2710	22	Conserv Acq. & Capt. Proj								
				County Environment & Education							150,113	
				Other State Grants								
73000	06000	2710	22	Friends Of Conservation								
				County Environment & Education							200,000	
				Other State Grants								
01000	06000	5090	22	General Basic								
				County Environment & Education	32,000	30,000		15,539	30,000	32,622	27,385	22,775
				Other General Gov't Fees	6.67%		30,000	52%				
68000	06000	5200	22	Conserv Acq. & Capt. Proj								
				County Environment & Education	201,000	194,000		106,640	194,000	196,192	182,112	180,152
				Camping Fees	3.61%		194,000	55%				
01000	06000	5220	22	General Basic								
				County Environment & Education	2,000	9,400			1,400	1,322	47	1,300
				Boat Rentals	-78.72%		9,400					
01000	06000	5230	22	General Basic								
				County Environment & Education	4,000	3,200		834	3,200	3,752	2,900	2,925
				Recreational Fac. Rentals	25.00%		3,200	26%				
01000	06000	5290	22	General Basic								
				County Environment & Education	250	500					145	991
				Other Recreational Fees	-50.00%		500					
73000	06000	6210	22	Friends Of Conservation								
				County Environment & Education								1,284
				Easements								

64

65

22 Conservation Board					2026/2027	Budget Revenue Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
					Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd
73000	06000	8100	22	Friends Of Conservation County Environment & Education Donations	190,000 -17.39%	230,000	230,000	78,973 34%	180,000	204,543	185,867	203,127
01000	06000	8390	22	General Basic County Environment & Education Firewood*	1,500	1,500	1,500	738 49%	1,500	1,118	896	1,396
01000	06000	8480	22	General Basic County Environment & Education Fuel Tax Refunds*	3,000	3,000	3,000	2,848 95%	3,000	3,146	3,249	2,876
73000	06000	8490	22	Friends Of Conservation County Environment & Education Miscellaneous	19,100 .53%	19,000	19,000	54 %	9,040		630	
01000	06000	8500	22	General Basic County Environment & Education Violation of Co Ordinance				20				
01000	08000	4120	22	General Basic Government Services Boat Titling Fees	1,000	1,000	1,000	450 45%	1,000	1,010	850	1,010
33000	10220	9100	22	Capital Projects-Conserv Bonds Other Capital Projects General Obligation Bond		4,000,000	5,000,000	4,000,000 80%				
****	22 Conservation Board Total ****				1,422,400 -81.71%	6,778,222	7,778,222 5,881,350	4,317,728 56 %	1,860,393	1,741,394	913,639	524,414

CONSERVATION FY27 REVENUE PROPOSAL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED REVENUE	FY26 ADJUSTED REVENUE	3 YEAR AVERAGE ACTUAL
23000-00054-6000-22	Interest on Investments (REAP) Revenue earned on account balance currently \$300+mo	3,600	3,600	3,000	2,766
73000-00054-6000-22	Interest on Investments (Friends of Conservation Trust Fund) Revenue earned on account balance currently \$2500+mo	30,000	30,000	35,000	27,266
01000-00055-6110-22	Building Rent (conservation center) Rental fees for the conservation center multipurpose room	5,000	5,000	4,000	4,284
01000-00055-8490-22	Miscellaneous Equipment rentals, permit fees, refunds, patronage dividends EV charging fees	10,000 500	10,500	5,000	6,708
01000-00055-9200-22	Sale of Fixed Assets Vehicles and equipment sales FY27 #22 2010 Ford F350 & snowplow FY27 #7 2012 Chevy Silverado 2500 & liftgate FY27 Stump Grinder	7,000 8,000 1,500	16,500	91,500	35,517
23000-06000-2651-22	REAP Funds (Resource & Enhancement) Per county and per capita distributions to county conservation boards.	30,000	30,000	30,000	30,424
01000-06000-2710-22	Other State Grants FY27 IDNR NAWCA Grant - Longnecker/Schuster FY27 IDNR Coop Agreement - HGP Beach Restoration (construction) FY27 IDNR Wildlife Diversity Habitat Grant - Jennett Tornado clean-up FY27 IDNR Forest Resiliency Grant FY27 IDNR Habitat Stamp Grant - Longnecker/Schuster FY27 USFWS Grant - Longnecker/Schuster seed FY27 USFWS Grant - Deppe seed FY27 IDNR Tree Grant - Deppe FY27 IDNR shooting sports	120,730 280,000 7,500 90,570 300,000 27,200 35,200 1,750 10,000	872,950	2,118,122	410,620
68000-06000-2710-22	Other State Grants (Conservation Reserve) FY23 IDNR Fish Habitat Grant - McFarland FY24 IDALS Grant - McFarland Lake		0	0	75,057
73000-06000-2710-22	Other State Grants (Friends of Conservation Trust Fund) FY24 LWCF - Deppe purchase		0	0	100,000
01000-06000-5090-22	Other General Govt. Fees (Environmental Education) Fees for school programs, summer nature camps, and public programs	32,000	32,000	30,000	27,594
68000-06000-5200-22	Camping (Conservation Reserve) Hickory Grove camping fees Other camping (Robison & Supervised Youth) Dakins Lake camping fees	145,000 1,000 55,000	201,000	194,000	186,152
01000-06000-5220-22	Boat Rentals RentFun stations	2,000	2,000	9,400	890

lele

67

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED REVENUE	FY26 ADJUSTED REVENUE	3 YEAR AVERAGE ACTUAL
01000-06000-5230-22	Recreational Fac. Rentals (lodges) Rental fees - enclosed shelters (lodges) at Hickory Grove Park Rental fees - shelter with kitchen at Dakins Lake	3,500 500	4,000	3,200	3,192
01000-06000-5290-22	Other Recreational Fees (Waterfront) Funds received from vending machines	250	250	500	379
73000-06000-6210-22	Easements (Friends of Conservation Trust Fund) Payments from utilities, etc.		0	0	428
73000-06000-8100-22	Donations (Friends of Conservation Trust Fund) Miscellaneous donations and memorial funds Gladys Leui Estate - distributions received from farming operation Partners Memberships - annual membership fees	40,000 100,000 50,000	190,000	230,000	196,224
01000-06000-8390-22	Firewood Fees from vendor selling firewood at campgrounds	1,500	1,500	1,500	1,136
01000-06000-8480-22	Fuel Tax Refunds Refunds from state and federal government for taxes paid on gasoline	3,000	3,000	3,000	3,090
73000-06000-8490-22	Miscellaneous (Friends of Conservation Trust Fund) Local grants, other (Carroll Prairie grazing & Deppe rent)	19,100	19,100	19,000	1,832
01000-08000-4120-22	Boat Titling Fees Portion of boat registration fees received from the county recorder's office	1,000	1,000	1,000	957
33000-10220-9100-22	Capital Projects - Conservation Bond General Obligation Bond		0	4,000,000	0
Department Total			1,422,400	6,778,222	1,118,873
General revenue (including grants and FEMA reimbursements)			948,700	2,267,222	573,782
Bond Funds			-	4,000,000	
Trust Fund			239,100	284,000	325,749
REAP			33,600	33,000	33,190
Conservation Reserve			201,000	194,000	186,152

22 Conservation Board						Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
						2026/2027	2025/2026			Budget	Used	Used	Used
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %					
01000	06999	100	22	52	General Basic Conservation Clearing Acct Staff	1,647,680 8.17%	1,523,300	1,523,300	814,422 53%	1,456,500	1,452,227	654,142	632,812
01000	06999	100	22	53	General Basic Conservation Clearing Acct Extra Help	177,222 25.85%	140,820	140,820	77,579 55%	124,070	103,630	104,295	103,197
01000	06999	104	22		General Basic Conservation Clearing Acct Overtime Pay	3,000 -62.50%	8,000	8,000 1,600	5,614 70%	6,100	7,513	1,684	865
01000	06999	106	22		General Basic Conservation Clearing Acct Taxable Fringe Benefits	5,500	5,500	5,500	1,554 28%	5,500	4,314	5,259	4,836
02000	06999	110	22		General Supplemental Conservation Clearing Acct F.I.C.A.	138,800 7.35%	129,300	129,300	67,080 52%	123,600	117,148	105,220	104,021
02000	06999	111	22		General Supplemental Conservation Clearing Acct I.P.E.R.S.	159,200 7.93%	147,500	147,500	80,812 55%	140,400	142,474	126,662	124,446
01000	06999	113	22		General Basic Conservation Clearing Acct Employer's Flex Benefits	38,370	38,370	38,370	20,778 54%	38,370	37,996	37,778	37,487
02000	06999	114	22		General Supplemental Conservation Clearing Acct Employee's Insurances	334,515 7.96%	317,000	309,850 284,850	170,923 55%	273,000	266,586	279,756	269,770
01000	06999	126	22		General Basic Conservation Clearing Acct Conservation Board	2,200	2,200	2,200	1,088 49%	2,500	1,048	1,932	2,016
01000	06999	215	22		General Basic Conservation Clearing Acct Shop Supplies	17,650 -18.10%	21,550	21,550	14,412 67%	14,000	10,594	13,184	10,278
01000	06999	223	22		General Basic Conservation Clearing Acct Environmental Educ. Supply	35,580 -12.86%	40,830	40,830	19,578 48%	40,330	31,123	34,364	29,473
73000	06999	223	22	21	Friends Of Conservation Conservation Clearing Acct Environmental Educ. Supply	28,000 -12.50%	32,000	32,000	10,260 32%	32,000	23,246	12,850	20,231
01000	06999	232	22		General Basic Conservation Clearing Acct Custodial Supplies	7,700 18.46%	6,500	6,500	3,215 49%	6,300	5,050	4,866	4,568
01000	06999	241	22		General Basic Conservation Clearing Acct Equip. Parts & Supplies	19,300 26.97%	15,200	15,200	16,658 110%	17,570	10,742	20,936	13,345
01000	06999	250	22		General Basic Conservation Clearing Acct Vehicle Fuels/Maint	116,800 2.19%	114,300	114,300	65,896 58%	109,300	101,770	100,134	120,582

68

69

22 Conservation Board				2026/2027	Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023	
				Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used	
01000	06999	260	22	General Basic Conservation Clearing Acct Office Supplies	17,600 7.32%	16,400	16,400	3,031 18%	15,700	12,692	17,356	10,450
01000	06999	292	22	General Basic Conservation Clearing Acct Recreational Supplies					2,000	265	31,158	1,387
01000	06999	294	22	General Basic Conservation Clearing Acct Uniforms & Equipment	9,700 -17.09%	11,700	11,700	3,550 30%	14,800	10,956	9,762	11,979
01000	06999	308	22	General Basic Conservation Clearing Acct Health & Safety	8,650 20.14%	7,200	7,200	3,525 49%	15,940	15,670	6,176	6,038
01000	06999	383	22	General Basic Conservation Clearing Acct Volunteer Management	6,000 -15.49%	7,100	7,100	4,402 62%	7,100	5,863	5,522	5,020
01000	06999	411	22	General Basic Conservation Clearing Acct Marketing	13,800 10.22%	12,520	12,520	7,135 57%	11,940	9,343	6,305	8,581
01000	06999	412	22	General Basic Conservation Clearing Acct Postage & Mailing	3,800 8.57%	3,500	3,500	2,339 67%	3,250	3,452	3,086	2,976
01000	06999	414	22	General Basic Conservation Clearing Acct Communication Services	39,100 -15.46%	46,250	46,250	28,667 62%	37,250	30,178	29,392	29,164
68000	06999	414	22	Conserv Acq. & Capt. Proj Conservation Clearing Acct Communication Services	500 -50.00%	1,000	1,000	280 28%	1,000	480	3,020	
01000	06999	422	22	General Basic Conservation Clearing Acct Education & Training	20,100 3.61%	19,400	19,400	7,912 41%	19,400	10,422	11,007	19,688
01000	06999	430	22	General Basic Conservation Clearing Acct Utilities	70,000 3.55%	67,600	67,600 65,800	39,329 58%	68,000	62,454	64,465	61,706
01000	06999	440	22	General Basic Conservation Clearing Acct Grounds Maintenance	240,500 36.04%	176,791	176,791 155,400	78,057 44%	203,390	167,270	152,171	85,512
23000	06999	440	22	Resource & Enhancement Conservation Clearing Acct Grounds Maintenance	19,500 -32.06%	28,700	28,700		42,500	14,479	2,450	25,352
73000	06999	440	22	Friends Of Conservation Conservation Clearing Acct Grounds Maintenance	12,434 77.63%	7,000	7,000 5,000	1,155 17%	11,500	12,936		2,453
01000	06999	441	22	General Basic Conservation Clearing Acct Bldg Repairs & Maint	81,600 -9.33%	90,000	90,000	47,709 53%	55,000	52,047	109,514	71,443

					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
					2025/2026				Budget	Used	Used	Used
2026/2027					Re-est	Amended	Used YTD					
Budget					Budget	Original	Used %					
Incr/Decr %												
22	Conservation Board											
01000	06999	444	22	General Basic Conservation Clearing Acct Equipment Rent/Maint	6,250 .81%	6,200	6,200 2,021 33%	6,200	4,125	3,777	3,546	
01000	06999	471	22	General Basic Conservation Clearing Acct Contractual Labor	367,560 48.34%	242,780	247,780 131,780 20%	179,225	132,065	219,229	143,821	
23000	06999	471	22	Resource & Enhancement Conservation Clearing Acct Contractual Labor	35,000							
73000	06999	471	22	Friends Of Conservation Conservation Clearing Acct Contractual Labor	10,000 69.49%	5,900	5,900 5,088 86%	59,000	53,123		1,500	
01000	06999	623	22	General Basic Conservation Clearing Acct Taxes, Leases & Easements	1,100 -76.09%	4,600	4,600 1,439 31%	1,100	5,146	2,403	783	
73000	06999	623	22	Friends Of Conservation Conservation Clearing Acct Taxes, Leases & Easements						5,504		
01000	06999	633	22	General Basic Conservation Clearing Acct Equipment & Machinery	177,695 -50.64%	360,000	360,000 292,506 81%	257,500	249,080	235,987	125,034	
73000	06999	633	22	Friends Of Conservation Conservation Clearing Acct Equipment & Machinery		10,000	10,000 9,995 100%					
Subtotal					3,872,406 5.66%	3,667,011	3,664,861 3,447,670 53 %	3,414,035	3,180,274	2,433,670	2,094,448	
10210 Conservation Land Acquisition												
01000	10210	601	22	General Basic Conservation Land Acquisition Land Acquisition	120,735 605.02%	17,125	17,125	17,125	17,125	42,125	25,000	
33000	10210	601	22	Capital Projects-Conserv Bonds Conservation Land Acquisition Land Acquisition	375,000							
73000	10210	601	22	Friends Of Conservation Conservation Land Acquisition Land Acquisition	79,000 -76.97%	26,000	343,000 9,194 3%	14,000	14,209	250,710	34,250	
10220 Other Capital Projects												
01000	10220	610	22	General Basic Other Capital Projects Buildings & Equipment	1,345,526 563.97%	202,650	202,650 80,000 27%	583,000	447,803	633,419	303,836	
23000	10220	610	22	Resource & Enhancement Other Capital Projects Buildings & Equipment		45,000	45,000					
33000	10220	610	22	Capital Projects-Conserv Bonds Other Capital Projects Buildings & Equipment			25,000 27,116 108%					

70

71

22 Conservation Board					2026/2027	Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
68000	10220	610	22	Conserv Acq. & Capt. Proj Other Capital Projects Buildings & Equipment		300,000	300,000	9,952 3%	300,000	14,874	295,769	4,200
73000	10220	610	22	Friends Of Conservation Other Capital Projects Buildings & Equipment	16,000 -96.67%	436,400	480,400 455,000	44,268 9%	415,000	389,679		21,959
33000	10220	613	22	Capital Projects-Conserv Bonds Other Capital Projects Hannums Mill	120,000 -58.62%	290,000	290,000					
33000	10220	615	22	Capital Projects-Conserv Bonds Other Capital Projects Dakins Cabin		178,000	178,000					
33000	10220	616	22	Capital Projects-Conserv Bonds Other Capital Projects Conservation Center	95,000							
01000	10220	625	22	General Basic Other Capital Projects Wildlife Habitat Grant	300,000							
01000	10220	627	22	General Basic Other Capital Projects Heart of Iowa Trail	75,000 -92.02%	939,580	939,600 20,000	467,277 50%	2,739,500	1,819,947	20,997	78,499
01000	10220	628	22	General Basic Other Capital Projects Water Trail Grant	190,000 -30.91%	275,000	275,000	168,481 61%			151,230	12,842
33000	10220	628	22	Capital Projects-Conserv Bonds Other Capital Projects Water Trail Grant	20,000							
01000	10220	629	22	General Basic Other Capital Projects Fish Habitat Grant		46,600	46,600		46,600	1,206		
68000	10220	629	22	Conserv Acq. & Capt. Proj Other Capital Projects Fish Habitat Grant							67,300	
33000	10220	638	22	Capital Projects-Conserv Bonds Other Capital Projects Deppe Property	125,000							
33000	10220	639	22	Capital Projects-Conserv Bonds Other Capital Projects Hickory Grove Projects	832,744 1124.62%	68,000	68,000					
33000	10220	640	22	Capital Projects-Conserv Bonds Other Capital Projects ISU Research Park-TELC	650,000							
01000	10220	644	22	General Basic Other Capital Projects Water Quality Improvements		68,820	68,820	51,480 75%				

					Budget Expenditure Worksheet							
					2026/2027	2025/2026			2024/2025		2023/2024	2022/2023
22 Conservation Board					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
33000	10220	644	22	Capital Projects-Conserv Bonds Other Capital Projects Water Quality Improvements		53,000	53,000					
33000	10220	649	22	Capital Projects-Conserv Bonds Other Capital Projects R38 Project	125,000	92,300						
**** 22 Conservation Board Total ****					8,341,411 19.21%	6,705,486	6,997,056 5,643,395	2,791,138 40 %	7,529,260	5,885,117	3,895,220	2,575,034

73

CONSERVATION FY27 EXPENSE BUDGET PROPOSAL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 SUBTOTAL	FY26 ADJUSTED EXPENSE	3 YEAR AVERAGE ACTUAL
01000-06999-100-22-52	Salaries - Staff					
FY27	Natural Resource Technician II (this amount includes benefits)					
01000-06999-100-22-53	Salaries - Seasonal Staff		177,222		140,820	103,707
	Park Aides, McFarland (4) 2280 hrs x \$16.00--14 wks (FY 27 \$1.00 increase)	36,480		34,200		
	Park Aides, Hickory Grove (4) 2280 hrs x \$16.00--14 wks (FY 27 \$1.00 increase)	36,480		34,200		
	Park Aides, Natural Resources (2) - 1120 hours x \$16.25--14 wks (FY 27 \$1.00 increase)	18,200		17,080		
	Summer Naturalists (2) 1120 hrs x \$16.00--14 wks (FY 27 \$1.00 increase)	17,920		16,800		
FY27	Park Ranger Aide - Added due to Ranger shortage in FY25/FY26 560 hrs x \$16.00--14 wks	8,960				
	Work Study Student for NR-1/semester-680 hrs x \$16.25 (75% reimb) (FY 27 \$1.00 increase) - will	11,050		10,200		
	Outreach intern - 832 hrs x \$16.00 - 52 wks (16hrs/wk) (FY27 \$1.00 increase)	13,312		12,480		
	Natural Resource position (6 mo) 1040 hrs x \$16.25 (FY 27 \$1.00 increase) Remove if FTE approved	16,900		15,860		
01000-06999-104-22	Overtime Pay		3,000		8,000	3,354
	Overtime for permanent and seasonal staff	3,000		8,000		
01000-06999-106-22	Taxable Fringe Benefits		5,500		5,500	4,803
	Meals & taxable clothing reimbursement	500		500		
	Cell phone reimbursements to permanent staff at \$10-\$35/month	5,000		5,000		
01000-06999-126-22	Conservation Board		2,200		2,200	1,665
	Expenses for six volunteer board members (workshop registrations, meals, mileage)	2,200		2,200		
01000-06999-215-22	Shop Supplies		17,650		21,550	11,352
	Miscellaneous tools, expendable shop supplies	14,000		14,000		
FY27	NR - Stihl SGA 85 battery powered backpack sprayer	500				
FY27	McFarland - small shop crane {Logistical tied to storage expansion}					
FY27	Hickory Grove - backpack vacuums (2) {office and Showerhouse - replaces shop vac}	650				
FY27	McFarland - weed eaters (2) {1 replacement, 1 addition}	750				
	Hickory Grove - pole saw replacement	1,000				
FY27	Hickory Grove - 12" slider saw w/mobile rack					
FY27	McFarland - backpack and handheld blowers (2){1 replacement, 1 addition}	750				
01000-06999-223-22	Environmental Education Supply		35,580		40,830	31,653
	Public programming supplies (includes Wild Women of the Woods, festivals, etc.)	18,000		24,000		
	School program and other supplies, subscriptions					
	On-Cell fees	1,430		1,430		
	Media (quarterly Prairie Horizons, flyers, ads)	15,000		14,000		
	Photo contest prizes	550		800		
	Chronolog (3 stations x \$200/year)	600		600		

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 SUBTOTAL	FY26 ADJUSTED EXPENSE	3 YEAR AVERAGE ACTUAL
73000-06999-223-22-21 TF	Environmental Education Supply (Friends of Conservation Trust Fund) Miscellaneous (expenditures designated from donations, memorials, special events)	28,000	28,000	32,000	32,000	18,776
01000-06999-232-22	Custodial Supplies - purchased by Facilities Management for Conserv. Center - General supplies - New equipment/repair - laundry services - pest control	3,000 1,300 2,000 1,400	7,700	2,000 1,300 2,000 1,200	6,500	4,828
01000-06999-241-22	Equipment/Parts & Supplies - purchased by Facilities Management for Conserv. Center - General repairs - Inspections/permits & fire/security alarms testing and repairs - Keyless entry and video monitoring (Brivo) Work order software annual renewal FY27 Staining exterior (includes lift rental)	7,500 2,000 3,500 2,300 4,000	19,300	7,500 2,000 3,500 2,200	15,200	15,008
01000-06999-250-22	Vehicle Fuels & Maintenance General maintenance/repairs for vehicles, tractors, mowers, ATVs, trailers, & misc. Fuel - 10,500 gal. gasoline and 5,000 gal. diesel @ \$3.50/gallon FY27 McFarland - diesel transfer tank w/electic pump	60,000 54,300 2,500	116,800	60,000 54,300	114,300	107,495
01000-06999-260-22	Office Supplies Office supplies Dues/memberships/subscriptions/notices Bird Friendly County annual certification ArcView/GIS maintenance fee - 3 licenses @ \$700 Deposit return fees for on-line facility rentals through mycountyparks.com FY27 Laptop with docking station - Director (move to IT if in replacement schedule) FY27 Computer/license/phone for NR Tech (if approved - will move to IT)	6,000 5,000 100 2,100 1,500 1,400 1,500	17,600	7,000 5,000 100 1,100 3,200	16,400	13,499
01000-06999-292-22	Recreational Supplies Supplies for campground and beach	0	0	0	0	10,937
01000-06999-294-22	Uniforms & Equipment Permanent staff Safety-toed shoe reimbursement (13) Summer staff (t-shirts & hats) Law enforcement equipment FY27 NT Tech (if approved)	3,300 2,000 1,000 3,000 400	9,700	3,300 2,000 1,000 3,000	11,700	10,899

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 SUBTOTAL	FY26 ADJUSTED EXPENSE	3 YEAR AVERAGE ACTUAL
01000-06999-308-22	Health & Safety Supplies, Hepatitis B shots, random drug tests, hearing tests Equipment; first aid/CPR & safety training, chainsaw equipment	5,000 3,000	8,650	4,000 3,000	7,200	12,570
FY27	AED support management	650				
01000-06999-383-22	Volunteer Management Supplies for recruitment, training, and recognition of volunteers CERVIS volunteer data management (annual fee)	4,200 1,800	6,000	5,300 1,800	7,100	5,468
01000-06999-411-22	Marketing Brochures, Career Fair fees, advertising (social media, print, radio); consultant fees Adobe Creative Cloud (annual subscription - 2 licenses) MailChimp (annual subscription) Canva (annual subscription) switch to a business subscription	9,000 2,400 1,000 1,400	13,800	9,000 2,400 1,000 120	12,520	8,076
01000-06999-412-22	Postage & Mailing Metered mail, stamps, bulk mail permit, postage for PH, lease payment, & EOF mailings	3,800	3,800	3,500	3,500	3,172
01000-06999-414-22	Communication Services Phone service at McFarland Park (conservation center & shop) Phone service at Hickory Grove Park (shop) no longer have separate service Broadband service for McFarland Park and Hickory Grove Park Unlimited data for OR and LE devices Law enforcement: - Subscriber fees for 9 Story Com LE radios (E911 Board may contribute 50%) (FY26 = 30%) - Internet service for LE Laptops (12 months @ \$175/month) and mobile devices maint. Fee - Iowa System billing for electronic citations - MP70 mobile router license fee & support annual fee (4)	6,600 0 14,500 3,000 3,700 2,100 1,200 8,000	39,100	7,800 1,000 15,000 3,200 2,600 2,100 1,200 1,350	46,250	29,578
FY27	Upgrade OR iPhone	0				
68000-06999-414-22 CR	Communication Services (Conservation Reserve) Campground Host tablets & data	500	500	1,000	1,000	1,750
01000-06999-422-22	Education & Training \$700 x 22 permanent staff General - all-staff training/other	15,400 4,000	20,100	15,400 4,000	19,400	13,706
FY27	NR Tech (if approved)	700				
01000-06999-430-22	Utilities Rural water - McFarland Park and Dakins primitive Rural water - Hickory Grove City water and sewer - Dakins Lake (main campground and shelter) Water, sewer, electricity, natural gas - TELC ranger residences	2,300 3,300 2,000 5,000	70,000	2,600 3,000 2,000 5,000	67,600	62,875

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 SUBTOTAL	FY26 ADJUSTED EXPENSE	3 YEAR AVERAGE ACTUAL
	Sewer - HGP	2,400		1,800		
	LP - Conservation Center, two ranger residences, two maintenance shops	8,500		8,500		
	Electricity - McFarland Park	10,500		9,700		
	Electricity - Hickory Grove Park, Robison Wildlife Acres	25,000		26,000		
	Electricity - Dakins Lake (PPA)	11,000		9,000		
01000-06999-440-22	Grounds Maintenance - Repairs & improvements to parks		240,500		176,791	134,984
	General maintenance	30,000		30,000		
	Gravel (increase rates & deliveries to HGP & Dakins)	24,000		24,000		
	Calcium chloride applications - dust control at Hickory Grove, West Peterson, Dakins Lake	28,000		28,000		
	Picnic table repairs; standing and ground grills	1,000		1,000		
	Signs and posts	10,000		10,000		
	Machinery Equipment Rental	4,500		4,500		
	Conservation/Tile Maintenance/Watershed	2,000		2,000		
	Chemicals	5,500		5,500		
	Farm Operations (seed, shrubs, trees)	3,000		3,000		
	Wildlife nesting structures	300		300		
	Fencing - maintenance and repairs	1,000		1,000		
	Water testing kits (resupply and new kits- donation)	0				
	Prescribed Grazing - Goats (2 herds)	1,100		1,100		
FY27	McFarland Park - replace pergola	2,500				
FY27	Prairie Valley - Phase 2 trail	2,000				
FY27	Hickory Grove - replace 3 trail bridges	35,000				
FY27	Hickory Grove- replace last wooden kiosk	2,200				
FY27	Dakins - prairie planting campground center circle					
FY27	Prairie seed for Deppe (USFWS grant, LWCF grant)	57,700				
FY27	Prairie seed for Schuster - West (USFWS) (\$400/ac)	20,000				
FY27	Prairie seed for Longnecker - North of Schuster (USFWS) (\$400/ac)	4,800				
FY27	Prairie seed for Longnecker - West of RR tracks (USFWS) (\$400/ac)	2,400				
FY27	Trees for Deppe (tree grant for \$1750)	3,500				
23000-06999-440-22 REAP	Grounds Maintenance (REAP)		19,500		28,700	14,094
FY27	Hickory Grove - archery range elevated shooting platform {must secure grant funding >50%}	18,000				
FY27	Hickory Grove - archery range targets	1,500				
73000-06999-440-22 TF	Grounds Maintenance (Friends of Conservation Trust Fund)		12,434		7,000	5,129
FY26	Water testing kits	2,000		5,000		
FY27	Prairie seed for Deppe (crop lease funds)	10,434				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 SUBTOTAL	FY26 ADJUSTED EXPENSE	3 YEAR AVERAGE ACTUAL
01000-06999-441-22	Building Repairs & Maintenance - Cleaning & sanitary (garbage, portable toilets, supplies)		81,600		90,000	77,668
	- Cleaning & paper supplies	5,500		4,000		
	- Garbage service (McFarland Park, Hickory Grove Park, and Dakins Lake)	12,000		9,500		
	- Portable toilets	13,000		13,000		
	Alarm system monitoring at McFarland Shop, Hickory Grove residence, shop & beach house	2,600		2,000		
	Building repairs/maintenance - park facilities, shops, and ranger residences	24,000		24,000		
FY27	McFarland Shop - addition to existing lean-to 3 bays	6,000				
FY27	Hickory Grove residence - replace water line from main to house	16,000				
FY27	Hickory Grove residence - replace repair garage roof	2,500				
01000-06999-444-22	Equipment Rent/Maintenance (copiers)		6,250		6,200	3,816
	3-yr. lease, service plan, and cost per copy charges - copier at CC; printer at HG shop	5,700		5,700		
	Maintenance fee for LE radios	550		500		
01000-06999-471-22	Contractual Labor		332,060		242,780	165,038
	On-site campground attendant, Breezy Bay Campground - 31 wks @ \$240 + BG Check	7,500		7,440		
	On-site campground attendant, Dakins Lake - 31 wks @ \$240 +BG Check	7,500		7,440		
	CCI Crew - 4 weeks @ \$7,200/wk {Forest Resiliency match}	28,800		20,100		
	Winterizing campground buildings (4)	7,000		7,000		
	PRT - McCallsburg contract mowing	8,000		8,000		
	Drone spraying	1,800		1,800		
FY26	Creek/River Bioassessment (Wicks)	5,000	Move to FY27	5,000		
FY27	Dakins - replace remaining 10 hydrants	10,000				
FY27	Hickory Grove - back loop grading and gravel overlay	54,000				
FY27	Hickory Grove East Game - streambank stabilization design	20,000				
FY27	Lekwa Access - concrete canoe access					
FY27	Praeri Rail Trail - remove 25 ash trees	15,000				
FY27	Hickory Grove - oak wilt tree removal hazard trees	37,500				
FY27	IDNR Forest Resiliency Grant (CCI)	84,410				
FY27	Jennett Tornado Damage Clean-up - if grant is funded	7,500				
FY27	Creek/River Bioassessment (SSR @ Longnecker)	5,000				
FY27	Multiple parks - Lights Out Initiative	10,000				
FY27	Hickory Grove - biomass tree removal/planting for proposed campground					
FY27	Hickory Grove - crack seal main road	7,500				
FY27	HOINT - repair tiling issue (east side of S14 and 630th area)	15,550				
FY27	Water Quality Monitoring - PRI contract (move to county wide) -\$35,500 in countywide					
23000-06999-471-22 REAP	Contractual Labor (REAP)		35,000		0	0
FY27	West Peterson Park - replace two shelters	35,000				

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 SUBTOTAL	FY26 ADJUSTED EXPENSE	3 YEAR AVERAGE ACTUAL
01000-10220-610-22	Other Capital Projects Buildings & Equipment		911,026		202,650	461,686
FY27	Hickory Grove - Beach and Accessibility improvements (construction)	519,526				
FY27	TELC Phase 4 - restroom/shelter construction (\$400K TIF balance)					
FY27	Deppe development	341,500				
FY27	Shreck Access construction (ETF)	50,000				
23000-10220-610-22 REAP	Building & Equipment (REAP)		0		45,000	0
FY26	Prairie Valley - shelter			45,000		
68000-10220-610-22 CR	Buildings & Equipment (Conservation Reserve)		0		300,000	0
73000-10220-610-22 TF	Buildings & Equipment (Friends of Conservation Trust Fund)		16,000		436,400	0
FY27	TELC Phase 4 - restroom/shelter construction	16,000				
33000-10220-___-22 Bond	Building & Equipment (Bond Funds)		1,947,744		681,300	0
-613- FY26	Hannum's Mill Dam Mitigation all bond (\$120K Streambank)	120,000		290,000		
-615- FY26	Dakins Cabin all bond			178,000		
-616- FY27	McFarland Park - Conservation Center	95,000				
-638- 'FY27	Deppe development	125,000				
-639- 'FY27	Hickory Grove - beach improvements plus Accessibility	832,744				
-639- FY26	Hickory Grove - beach improvements (design engineering \$92,000) all bond			47,000		
-639- FY26	Hickory Grove - Accessibility (design) all bond			21,000		
-640- 'FY27	TELC Phase 4 - restroom/shelter construction	650,000				
-644- FY26	Wicks - oxbow restoration - all bond			53,000		
-649- FY26	R38 Alternative (design) ROW all bond			92,300		
-649- 'FY27	R38 Alternative construction	125,000				
01000-10220-625-22	Wildlife Habitat Stamp Grants		300,000		0	0
FY27	S Skunk River Greenbelt land acquisition	300,000				
01000-10220-627-22	Heart of Iowa Trail		75,000		939,600	639,815
FY27	Install trail signage - Maxwell and Collins	75,000				
01000-10220-628-22	Water Trail Grants		190,000		275,000	54,691
FY27	Shreck Access construction	190,000				
33000-10220-628-22 Bond	Water Trail Improvements (BondFunds)		20,000		0	0
FY27	Shreck Access construction	20,000				
01000-10220-629-22	Fish Habitat Grants		0		46,600	402
FY22	HGP Walleye Rearing Pond Fish Habitat Grant			46,600		
68000-10220-629-22	Fish Habitat Grants		0		0	67,300
FY23	McFarland Fish Habitat Grant (grant for \$55,000)					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 SUBTOTAL	FY26 ADJUSTED EXPENSE	3 YEAR AVERAGE ACTUAL
01000-10220-644-22	Water Quality Improvements				68,820	0
FY26	Wicks Oxbow Restoration (IDALS Cost-Share)			51,480		
FY26	Carroll Prairie Oxbow Restoration (IDALS Cost-Share)			17,340		
	DEPARTMENT REQUEST		8,341,411		6,705,486	4,118,457
	General expenses (including grants, FEMA, and Capital Improvement Projects)		6,193,233		5,142,186	3,712,268
	Bond Funds		1,947,744		681,300	0
	Trust Fund		145,434		507,300	279,741
	REAP		54,500		73,700	18,068
	Conservation Reserve		500		301,000	108,379

24 I.R.V.M.					Budget Revenue Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027				2025/2026			
					Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %				
11000	00055	8490	24	Rural Services Basic Miscellaneous	4,100	4,100	4,100	692 17%	5,800	7,284	5,756	11,285
11000	00055	9200	24	Rural Services Basic Miscellaneous Sale of Fixed Assets	1,500 275.00%	400	400		5,000	1,500		20,500
11000	06000	2591	24	Rural Services Basic County Environment & Education Drainage Dist. Services	1,000 -90.91%	11,000	11,000					5,035
11000	06000	2710	24	Rural Services Basic County Environment & Education Other State Grants	9,960		23,600				12,807	1,648
11000	06000	8500	24	Rural Services Basic County Environment & Education Violation of Co Ordinance		100	100		100			
11000	09000	8480	24	Rural Services Basic Administration Fuel Tax Refunds*	1,000	1,000	1,000	740 74%	1,000	1,096	684	903
**** 24 I.R.V.M. Total ****					17,560 5.78%	16,600	16,600 40,200	1,432 9 %	11,900	9,880	19,247	39,371

82

IRVM FY27 REVENUE BUDGET PROPOSAL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED REVENUE	FY26 SUBTOTAL	FY26 ADJUSTED REVENUE	3 YEAR AVERAGE ACTUAL
11000-00055-8490-24	Miscellaneous		4,100		4,100	8,108
	Refunds/Signs/Other	100		100		
	Equipment rental (seed drills)	3,000		3,000		
	Custom planting and mowing	1,000		1,000		
11000-00055-9200-24	Miscellaneous - Sale of Fixed Assets		1,500		400	7,333
FY26	Sale of JD4400 combine and bean head			Sold in FY25		
FY26	Sale of old slide-in sprayer			400		
FY27	Sale of slide-in sprayer -Kubota UTV LRTF	1,000				
FY27	Sale of 3pt sprayer	500				
11000-06000-2591-24	Drainage District Fees		1,000		11,000	1,678
		1,000		11,000		
11000-06000-2710-24	Other State Grants		9,960		0	4,818
FY26	Minisplit for seed room - Did not receive grant			0		
FY26	Slide in sprayer #53 - Did not receive grant			0		
FY26	1 ton truck w/ flatbed (replaces #53) - Did not receive grant			0		
FY27	Replace slide-in sprayer -Kubota UTV LRTF	2,360				
FY27	Dew drop seed drill (share w/NR) LRTF	7,600				
11000-06000-8500-24	Violation of County Ordinance		0		100	0
	Fees collected from landowners for weed violations	0		100		
11000-09000-8480-24	Fuel Tax Refunds		1,000		1,000	894
	Refunds received from state for fuel taxes paid by the county	1,000		1,000		
DEPARTMENT TOTAL			17,560	16,600	16,600	22,833

24 I.R.V.M.						Budget Expenditure Worksheet			2024/2025		2023/2024	2022/2023	
						2026/2027	2025/2026			Budget	Used	Used	Used
						Budget	Re-est	Amended	Used YTD				
						Incr/Decr %	Budget	Original	Used %				
11000	06010	100	24	9	Rural Services Basic Weed Eradication Extra Help	35,540 6.17%	33,475	33,475	8,808 26%	30,900	24,649	27,896	24,666
11000	06010	100	24	52	Rural Services Basic Weed Eradication Staff	147,815 7.58%	136,000	137,400	72,155 53%	126,350	122,997	120,371	122,626
11000	06010	104	24		Rural Services Basic Weed Eradication Overtime Pay	400	400	400		400	19		49
11000	06010	106	24		Rural Services Basic Weed Eradication Taxable Fringe Benefits	730 -24.74%	970	970	310 32%	970	579	823	835
11000	06010	110	24		Rural Services Basic Weed Eradication F.I.C.A.	14,100 6.02%	13,300	13,300	6,310 47%	13,200	11,515	11,611	11,563
11000	06010	111	24		Rural Services Basic Weed Eradication I.P.E.R.S.	14,300 7.52%	13,300	13,300	6,990 53%	13,250	12,233	11,915	12,673
11000	06010	113	24		Rural Services Basic Weed Eradication Employer's Flex Benefits	3,500	3,500	3,500	1,889 54%	3,500	3,051	3,197	3,487
11000	06010	114	24		Rural Services Basic Weed Eradication Employee's Insurances	11,525 1.90%	11,310	11,310	6,015 53%	12,100	8,074	9,857	9,997
11000	06010	202	24		Rural Services Basic Weed Eradication Chemicals	12,000 -4.76%	12,600	12,600	1,832 15%	9,500	11,518	6,945	6,619
11000	06010	204	24		Rural Services Basic Weed Eradication Seed	38,800 -20.82%	49,000	49,000	259 1%	31,300	32,087	34,125	21,205
11000	06010	215	24		Rural Services Basic Weed Eradication Shop Supplies	5,500 120.00%	2,500	2,500	270 11%	2,100	2,162	2,352	1,399
11000	06010	250	24		Rural Services Basic Weed Eradication Vehicle Fuels/Maint	40,200 21.08%	33,200	33,200	7,161 22%	35,200	20,933	29,114	28,262
11000	06010	260	24		Rural Services Basic Weed Eradication Office Supplies	500	500	500	33 7%	500	971	447	67
11000	06010	294	24		Rural Services Basic Weed Eradication Uniforms & Equipment	950	950	950	188 20%	950	752	260	794
11000	06010	308	24		Rural Services Basic Weed Eradication Health & Safety	800 -48.39%	1,550	1,550	44 3%	800	667	325	525

84

24 I.R.V.M.				2026/2027	Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023	
				Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used	
11000	06010	412	24	Rural Services Basic Weed Eradication Postage & Mailing	100	100	100		100	100	111	172
11000	06010	414	24	Rural Services Basic Weed Eradication Communication Services	2,350 -3.29%	2,430	2,430	1,552 64%	2,430	2,190	2,125	1,988
11000	06010	422	24	Rural Services Basic Weed Eradication Education & Training	1,500 -6.25%	1,600	1,600	955 60%	1,600	6,493	1,028	1,009
11000	06010	430	24	Rural Services Basic Weed Eradication Utilities	3,500	3,500	3,500	1,405 40%	3,500	2,382	2,991	2,751
11000	06010	471	24	Rural Services Basic Weed Eradication Contractual Labor	50,000	50,000	50,000		50,000	40,286	51,969	39,730
11000	06010	610	24	Rural Services Basic Weed Eradication Buildings & Equipment	3,400 -58.08%	8,110	8,110 6,110	4,020 50%	7,550	2,203	2,706	9,087
11000	06010	633	24	Rural Services Basic Weed Eradication Equipment & Machinery	8,000 -89.33%	75,000	75,000 16,000	61,813 82%			768	54,318
11000	06010	633	24 24	Rural Services Basic Weed Eradication Equipment & Machinery Living Roadway Trust Fund	12,450 114.66%	5,800	5,800 64,800				4,082	69,470
**** 24 I.R.V.M. Total ****					407,960 -11.41%	459,095	460,495 458,495	182,009 40 %	346,200	305,861	325,018	423,292

IRVM FY27 EXPENSE BUDGET PROPOSAL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 SUBTOTAL	FY26 ADJUSTED EXPENSE	3 YEAR AVERAGE ACTUAL
11000-06010-100-24-9	Extra Help - Seasonal Staff - Summer (900 hours), spring (680 hours) @ \$17.25/hr. (FY27 \$1.00 increase) - Fall/winter drainage district work (480 hrs) @ \$17.25/hr. (FY25 \$1.00 increase)	27,260 8,280	35,540	25,675 7,800	33,475	25,737
11000-06010-104-24	Overtime Pay Permanent and seasonal staff	400	400	400	400	23
11000-06010-106-24	Taxable Fringe Benefits Meal reimbursement, education and training expense; taxable clothing reimbursement Cell phone reimbursement	250 480	730	250 720	970	746
11000-06010-202-24	Chemicals Herbicides for noxious weed & brush control (increase FY26 for debris site \$600) Herbicides for reveg projects, shoulders, & guard rails (FY26 increase for secondary roads)	7,000 5,000	12,000	7,600 5,000	12,600	8,361
11000-06010-204-24	Seed Combine run seed testing (previously - 10 AC native seed, warm season) - 20 AC permanent seed, cool season (ditch cleanouts) - Mulch and tackifier, erosion control products - Cover crop and stabilizer seed - Supplemental Seed (FY26 increase for debris site - \$10,000)	800 4,000 30,000 2,000 2,000	38,800	1,000 4,000 30,000 2,000 12,000	49,000	29,139
11000-06010-215-24	Shop Supplies Tools and equipment to maintain vehicles and equipment FY26 Replace pressure washer (portable) FY26 Replace pole saw FY27 Fabric staplers automatic (2) FY27 Stihl 460 brush/weed eater	1,600 2,500 1,400	5,500	1,600 500 400	2,500	1,971
11000-06010-250-24	Vehicle Fuels & Maintenance General maintenance/repairs for vehicles, tractors, mowers, ATVs, trailers, & misc. Fuel - 2,100 gal. gasoline and 1,100 gal. diesel @ \$3.50/gallon FY27 Tires for #55 hydroseeder	22,000 11,200 7,000	40,200	22,000 11,200	33,200	26,103
11000-06010-260-24	Office Supplies Educational materials, envelopes, letterhead, business cards, etc. 2 ArcView maintenance fee (switching to free licenses)	500	500	500	500	495
11000-06010-294-24	Uniforms & Equipment Permanent staff Safety-toed shoe reimbursement Seasonal staff (uniform clothing)	400 400 150	950	400 400 150	950	602
11000-06010-308-24	Health & Safety Gloves, goggles, dust masks, ear and eye protection, hearing tests, fire safety equipment FY26 Replace fire PPE	800	800	800 750	1,550	505

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 SUBTOTAL	FY26 ADJUSTED EXPENSE	3 YEAR AVERAGE ACTUAL
11000-06010-412-24	Postage & Mailing Stamps, UPS, etc.	100	100	100	100	127
01000-08000-414-24	Communication Services Office phone service Hot Spot Wi-Fi and tablet Subscriber fees 3 radios Maintenance fees 3 radios	500 750 900 200	2,350	700 750 800 180	2,430	2,101
11000-06010-422-24	Education & Training Permanent staff (\$700 x 2) Seasonal employees (includes pesticide training/CDL licensing)	1,400 100	1,500	1,400 200	1,600	2,843
11000-06010-430-24	Utilities Electricity, LP, & rural water at IRVM shop/seed storage site, rural Nevada	3,500	3,500	3,500	3,500	2,708
11000-06010-452-24	Machinery & Equipment Rental Renting attachments for IRVM equipment to complete seeding projects	0	0	0	0	0
11000-06010-471-24	Contract Services Contract spraying for brush control (5 townships with heavy brush; 5-year rotation)	50,000	50,000	50,000	50,000	43,995
11000-06010-610-24	Buildings & Equipment Pest Control Gravel & herbicide; pest control; general maintenance Garbage service at IRVM shop FY25 60 x 80 pole barn \$200,000 moved to countywide budget FY25 TELC trail connector crossing & R38 - Cantilever display about roadside program FY26 Replacement fuel cans FY26 Fuel cans (13) and lockers (2) Transfer tank	1,400 1,500 500	3,400	1,400 2,600 350 2,000 360 1,400	8,110	4,665
11000-06010-633-24	Equipment & Machinery FY26 Hose reels - #55 Isuzu sprayer FY26 Sprayer safety seat - Isuzu FY26 Replace slide-in sprayer #53 FY26 1 ton truck w/ flatbed (replaces #53) moved from LRTF FY27 Replace 3pt tractor sprayer (if Kubota sprayer not approved) FY27 Replace JD Riding Mower	3,200 4,800	8,000	2,700 1,600 11,700 59,000	75,000	18,362
11000-06010-633-24-24	Equipment & Machinery - Living Roadway Trust Fund Grant FY26 1 ton truck w/ flatbed (replaces #53) FY26 Minisplit for seed room FY27 Replace slide-in sprayer -Kubota UTV LRTF FY27 Dew drop seed drill (share w/NR) LRTF	2,950 9,500	12,450	0 5,800	5,800	24,517
	DEPARTMENT REQUEST		395,530		460,495	351,391

20 County Engineer					Budget Revenue Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027				2025/2026			
					Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd
20000	00055	8490	20	Secondary Roads Miscellaneous	500	500	500	125 25%	4,600	4,846	185	189
20000	00055	9200	20	Secondary Roads Sale of Fixed Assets	10,000 -80.00%	50,000	50,000	80,800 162%	7,400	7,450	47,654	
20000	07000	2000	20	Secondary Roads Roads & Transportation Serv. Road Use Taxes	5,140,880 .61%	5,087,990	5,109,659	2,766,046 54%	4,865,920	5,244,949	5,134,037	5,057,561
20000	07000	2301	20	Secondary Roads Roads & Transportation Serv. FEMA		8,190	169,000	8,182 5%	1,300	125,577	2,453	2,067
20000	07000	2591	20	Secondary Roads Roads & Transportation Serv. Drainage Dist. Services	35,000 -12.50%	35,000	40,000	7,194 18%	40,000	23,061	59,126	28,964
20000	07000	2593	20	Secondary Roads Roads & Transportation Serv. INTRA-County Reimburse	500	500	500		500		34	3,954
20000	07000	2661	20	Secondary Roads Roads & Transportation Serv. State Payments	605,000 12000.00%	5,000	5,000		5,000	45,962	11,665	2,703
20000	07000	2661	20 22	Secondary Roads Roads & Transportation Serv. Transfer of Jurisdiction Funds	37,070 -.35%	43,350	37,200	19,040 51%	35,210	37,600	37,437	37,037
20000	07000	2682	20	Secondary Roads Roads & Transportation Serv. Local Gov't Payments	10,000	10,000	10,000	1,055 11%	10,000	5,409	2,938	21,378
20000	07000	2710	20	Secondary Roads Roads & Transportation Serv. Other State Grants		50,000	50,000	50,000 100%	10,000	10,000		
20000	07000	3500	20	Secondary Roads Roads & Transportation Serv. Trip Permits	25,000	25,000	25,000	10,650 43%	25,000	29,179	34,395	36,965
20000	07000	3505	20	Secondary Roads Roads & Transportation Serv. Oversize Vehicle Permits	10,000	15,000	10,000	12,954 130%	18,000	25,929	20,653	19,645
20000	07000	5090	20	Secondary Roads Roads & Transportation Serv. Other General Gov't Fees	7,500	7,500	7,500	2,724 36%	7,500	7,380	7,065	5,695
20000	07000	8110	20	Secondary Roads Roads & Transportation Serv. Insurance Or Damage Pmnt	5,000	15,000	5,000	14,685 294%	11,000	14,846	1,847	
20000	07000	8330	20	Secondary Roads Roads & Transportation Serv. Secondary Road Materials	500	1,000	500	879 176%	6,900	7,416	200	628

20 County Engineer					2026/2027	Budget Revenue Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
					Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd
20000	07000	8450	20	Secondary Roads Roads & Transportation Serv. Workers Compensation	1,500	1,500	1,500		1,500	1,710		2,554
20000	07000	8480	20	Secondary Roads Roads & Transportation Serv. Fuel Tax Refunds*	26,500 1.92%	26,450	26,000	26,343 101%	26,000	25,403	27,708	24,255
20000	10300	9000	20	Secondary Roads Operating Transfers General Basic Transfer	805,965 4.60%	770,500	770,500	385,250 50%	753,500	753,500	923,000	700,000
20000	10300	9020	20	Secondary Roads Operating Transfers Rural Services Transfer	3,142,650 1.80%	3,087,000	3,087,000	1,543,500 50%	3,067,100	3,067,100	2,800,000	2,785,000
****	20 County Engineer Total ****				9,863,565 4.88%	9,239,480	9,404,859	4,929,427 52 %	8,896,430	9,437,317	9,110,397	8,728,595

FY 27 REVENUE BUDGET

DEPARTMENT: County Engineer/Secondary Roads

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY27 PROJECTED REVENUE	FY26 RE-EST REVENUE	3 yr AVERAGE ACTUAL
20000-00055-8490-20	Miscellaneous Photocopy/Fax Fees	500	500	500	1,740
20000-00055-9200-20	Miscellaneous Sale of Fixed Assets/sale of equipment	10,000	10,000	50,000	18,368
20000-07000-2000-20	Road Use Tax/T21 Funds/TJ Funds Funds received from state of Iowa	5,140,880	5,140,880	5,087,990	5,145,515
20000-07000-2301-20-69	FEMA Money from Federal Emergency Mgmt for flooding	0	0	8,190	50,556
20000-07000-2591-20	Drainage District Services Repair of drainage tile-assessed to district	35,000	35,000	35,000	37,050
20000-07000-2593-20	INTRA-County Reimbursement Reimbursement from Co. departments for use/purchase of materials	500	500	500	1,329
20000-07000-2661-20	Roads & Transportation Service State Payments including Institutional Roads/Construction Project Reimbursements	605,000	642,070	5,000	20,109
20000-7000-2661-20-22	Transfer of Jurisdiction Funds (FM)	37,070		43,350	37,358
20000-7000-2682-20	Local Gov't payments Sale of salt/sand to communities/Reimbursement from other Jurisdictions	10,000	10,000	10,000	9,908
20000-7000-2710-20	Other State Grants Grant dollars for signs	0	0	50,000	3,333
20000-7000-3500-20	Trip Permits Charge for heavy loads within the county	25,000	25,000	25,000	33,513
20000-07000-3505-20	State Issued Permits All Systems Permits issued by IDOT	10,000	10,000	15,000	22,075
20000-7000-5090-20	Other Gov't Fees Charge for Driveway permit/placement of E911 Signs	7,500	7,500	7,500	6,713
20000-7000-8110-20	Insurance/Damage Pmt Cash Donations Reimbursement for damages to tile lines or traffic control items due to accident	5,000	5,000	15,000	5,564
20000-7000-8330-20	Sec Roads Materials Payment received for salvaged materials	500	500	1,000	2,748

90

DEPARTMENT: County Engineer/Secondary Roads

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED REVENUE	FY26 RE-EST REVENUE	3 yr AVERAGE ACTUAL
20000-7000-8450-20	Workers Compensation Workers Compensation	1,500	1,500	1,500	1,421
20000-7000-8480-20	Fuel Tax Refund Refund of gas tax charged to county equipment	26,500	26,500	26,450	25,788
20000-10300-9000-20	Operating Transfer General Basic Transfer **	805,965	805,965	770,500	792,166
20000-10300-9020-20	Operating Transfer Rural Services Transfer **	3,142,650	3,142,650	3,087,000	2,884,033
Department Total			9,863,565	9,239,480	9,099,287

20 County Engineer					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027	2025/2026			Budget	Used	Used	Used
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
20000	07000	700	20	100	Secondary Roads	30,750	30,250	23,005	30,250	26,128	23,738	24,300
					Administration	1.65%	30,250	76%				
20000	07010	701	20	200	Secondary Roads	221,000	185,000	86,088	235,000	144,377	121,896	125,975
					Engineering	19.46%	95,000	47%				
20000	07100	710	20	400	Secondary Roads	170,000	170,000	38,485	420,000	173,506	316,813	417,122
					Bridges & Culverts		170,000	23%				
20000	07110	711	20	400	Secondary Roads	2,064,500	1,989,500	758,274	1,679,500	1,726,195	1,720,208	1,511,004
					Roads	3.77%	1,989,500	38%				
20000	07120	712	20	500	Secondary Roads	120,000	120,000	44,891	120,000	72,320	68,226	126,202
					Snow & Ice Control		120,000	37%				
20000	07130	713	20	500	Secondary Roads	190,000	235,000	94,129	160,000	152,881	153,595	192,494
					Traffic Controls	-19.15%	235,000	40%				
20000	07140	714	20	400	Secondary Roads	7,500	7,500	4,930	7,500	9,770	6,355	10,771
					Road Clearing		7,500	66%				
20000	07200	720	20	610	Secondary Roads	625,000	855,000	526,132	550,000	225,024	4,293,593	515,398
					New Equipment	-26.90%	855,000	62%				
20000	07210	721	20	600	Secondary Roads	1,207,000	1,177,000	531,932	1,192,000	962,693	973,151	1,060,129
					Equipment Operations	2.55%	1,177,000	45%				
20000	07220	722	20	600	Secondary Roads	19,000	19,000	5,731	19,000	12,228	18,113	13,328
					Tool/Mat'L/Supply		19,000	30%				
20000	07230	723	20	800	Secondary Roads	70,000	1,360,000	2,051	60,000	61,737	14,428	48,746
					Real Estate & Bldgs	-94.85%	1,360,000	1,060,000				
20000	07999	100	20	8	Secondary Roads	863,100	875,000	362,456	849,500	622,335	675,903	651,705
					Pay Plan Staff	-1.36%	875,000	41%				
20000	07999	100	20	9	Secondary Roads	40,000	40,000	4,019	40,000	18,588	20,361	22,604
					Extra Help		40,000	10%				
20000	07999	100	20	900	Secondary Roads	1,996,400	1,900,000	961,792	1,865,310	1,910,191	1,745,493	1,755,589
					S.R. Maintenance Staff	5.07%	1,900,000	51%				
20000	07999	104	20		Secondary Roads	60,000	60,000	21,538	60,000	9,589	26,649	58,462
					Overtime Pay		60,000	36%				

92

					Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023	
					2026/2027	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
20 County Engineer					Budget Incr/Decr %							
20000	07999	106	20	Secondary Roads	10,800	10,800		3,066 28%	10,800	5,278	4,227	3,618
				Taxable Fringe Benefits		10,800						
20000	07999	110	20	Secondary Roads	231,000	225,000		101,748 45%	220,000	193,462	187,118	188,645
				F.I.C.A.	2.67%	225,000						
20000	07999	111	20	Secondary Roads	281,700	273,410		129,849 47%	268,200	245,538	236,644	238,389
				I.P.E.R.S.	3.03%	273,410						
20000	07999	113	20	Secondary Roads	62,000	62,800		29,435 47%	62,800	58,510	57,213	62,770
				Employer's Flex Benefits	-1.27%	62,800						
20000	07999	114	20	Secondary Roads	634,000	545,000		270,662 46%	591,450	540,354	540,524	550,631
				Employee's Insurances	6.91%	593,000						
20000	07999	294	20	Secondary Roads	6,000	6,000		3,496 58%	6,000	7,276	8,262	6,698
				Uniforms & Equipment		6,000						
20000	07999	464	20	Secondary Roads	35,000	35,000		31,927 91%	35,000	28,860	38,760	30,845
				Workmens' Comp. Ins.		35,000						
10200 Roadway Construction												
20000	10200	724	20 300	Secondary Roads	1,850,000	1,675,000		621,415 37%	910,000	308,590	1,138,417	4,508
				Roadway Construction	10.45%	875,000						
**** 20 County Engineer Total ****					10,794,750 -9.32%	11,856,260	11,904,260 10,714,260	4,821,597 41 %	9,392,310	7,539,026	12,563,440	8,207,550

FY 27 BUDGET REQUEST

DEPARTMENT: County Engineer/Secondary Roads

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 yr AVERAGE ACTUAL
20000-07000-700-20	Machines & Fixtures Renewal of financial software maintenance agreement/Hardware purchases	14,000	14,000	14,000	11,695
20000-07000-700-20	Training & Education ISAC, ICEA, ICEEO Conferences	2,850	2,850	2,850	1,696
20000-07000-700-20	Communication Monthly phone bill for long distance/trunk lines/fiber optic	6,500	6,500	6,500	5,700
20000-07000-700-20	Publications Job vacancies, published notifications on hearings and policies to public	300	300	300	65
20000-07000-700-20	Office Supplies Office supplies for administrative tasks /Copy machine	4,000	4,000	4,000	3,171
20000-07000-700-20	Postage Postage-correspondence to residence on upcoming projects, hearings, & row acquisitions	500	500	500	203
20000-07000-700-20	Drug & Alcohol Testing Membership to consortium for random drug/alcohol testing of employees possessing a CDL	2,500	2,500	2,000	1,836
20000-07000-700-20	Miscellaneous Ames Tribune	100	100	100	330
	ADMINISTRATION		30,750	30,250	24,696
20000-07010-701-20	Consultant - Consultant for bridge design, ROW/archeological/wetland surveys for construction projects	100,000	100,000	150,000	78,818
20000-07010-701-20	Machines & Fixtures Maintenance agreements, software licenses, AutoCad, ArcView/hardware purchases	8000	8,000	8,000	8,173
20000-07010-701-20	Professional Development Required conferences needed to comply with certifications	4,500	4,500	4,500	2,940
20000-07010-701-20	Supplies Items used for inspection/survey use/materials testing/GPS Unit	33,500	33,500	7,500	3,675
20000-07010-701-20	Bridge Inspections Inspection of bridges by outside firm (every 2 years)	75,000	75,000	15,000	33,590
	ENGINEERING		221,000	185,000	127,196
20000-07100-710-20	Bridges Bridge Repairs	50,000	50,000	50,000	132,713
20000-07100-710-20	Culverts Culvert repairs consisting of both box and pipe culverts	120,000	120,000	120,000	169,766
	BRIDGES/CULVERTS		170,000	170,000	302,479
20000-07110-711-20	Gravel/Crushed Rock/Limestone Granular- produced gravel from gravel pits for placement on roads. County Hauled Limestone-rock from quarry for placement on roads. County Hauled Limestone Hauling-contract	1,500,000	1,500,000	1,400,000	1,271,727

93

94

DEPARTMENT: County Engineer/Secondary Roads

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 yr AVERAGE ACTUAL
20000-07110-711-20	Patching-Hot/Cold Mix Asphalt		380,000	430,000	215,631
	Repair of surfaces due to extreme weather conditions/Slurry level/crack sealing	380,000			
	Railroad crossing repairs				
20000-07110-711-20	Road Grade Replacement		0		
	Regrade of roadway to allow for drainage of road surface				
20000-07110-711-20	Shoulders		100,000	75,000	68,584
	Placement of rock alongside paved roads	100,000			
20000-07110-711-20	Erosion Control		25,000	25,000	21,009
	Stabilize the slopes to eliminate road damage/repair to roadway due to flooding	25,000			
20000-07110-711-20	Driveway Culverts		2,000	2,000	
	Replacement of culverts	2,000			
20000-07110-711-20	Drainage and County Tile		47,000		
	County Road Tile repairs within the r-o-w	30,000		30,000	43,170
	Drainage District repairs	10,000		10,000	18,664
	Road Tile Crossing	7,000		7,000	3,833
20000-07110-711-20	Dust Control		3,000	3,000	1,193
	Placement of dust suppressant for construction projects on designated detour routes only	3,000			
20000-07110-711-20	Training & Education		2,000	2,000	431
	Training sessions for maintenance employees to gain valuable knowledge of job	2,000			
20000-07110-711-20	Landfill fees		5,500	5,500	7,136
	Disposal of items dumped within the road right of way/Tires/misc	5,500			
	ROAD MAINTENANCE		2,064,500	1,989,500	1,651,378
20000-07120-712-20	Snow and Ice Control		120,000	120,000	88,414
	Materials purchased for clearing of roadway due to snow/ice (Salt/Sand/Liquid Calcium)	120,000			
	SNOW AND ICE CONTROL		120,000	120,000	88,414
20000-07130-713-20	Traffic Control		55,000	103,000	44,035
	Control of traffic by signage within the county Also includes E911 markers.	55,000			
20000-07130-713-20	Lighting on County Roadway		13,000	10,000	7,739
	Destination Lights/Beacon/Signals/utility charges	13,000			
20000-07130-713-20	Pavement Markings		120,000	120,000	107,659
	Pavement Marking Contract-inc. rumble strips/railroad crossing marking	120,000			
20000-07130-713-20	Guardrail Replacement		2,000	2,000	1,105
	Guardrail replacement or repair due to accident	2,000			
	TRAFFIC SERVICES/CONTROL		190,000	235,000	160,538
20000-07140-714-20	Road Clearing		5,000	5,000	8,732
	Removal of brush and mowing along roadway	5,000			
20000-07140-714-20	Materials for ditch maintenance		2,500	2,500	232
	Seeding of ditches performed by Road Crew/supplies for Adopt A Road Program	2,500			

DEPARTMENT: County Engineer/Secondary Roads

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 yr AVERAGE ACTUAL
ROAD CLEARING			7,500	7,500	8,964
20000-07200-720-20	New Equipment Purchase		625,000	1,137,410	1,588,600
	Tandem Truck LOST \$ 325,000				
	Tandem Truck	325,000			
	Pick up Trucks	190,000			
	Tile Jet	50,000			
	Skid loader attachments	60,000			
EQUIPMENT			625,000	1,137,410	1,588,600
20000-07210-721-20	Equipment Operations		1,162,000	1,132,000	966,810
	Equipment repair/maintenance of equipment/fuel/utilities	1,162,000			
20000-07210-721-20	Radio lease		35,000	35,000	30,149
	Radio communication for all County vehicles by contract	35,000			
20000-07210-721-20	Safety Program		5,000	5,000	619
	Pro-active Training Program for the safety of employees and Story County Residents.	5,000			
20000-07210-721-20	Flood Warning System		5,000	5,000	1,079
	Operation cost and maintenance - agreement with City of Ames	5,000			
EQUIPMENT OPERATIONS			1,207,000	1,177,000	998,657
20000-07220-722-20	Tools/Materials/Supply		16,000	16,000	12,674
	Tool Repair/replacement/Jacks/impact guns/diagnostic equipment	16,000			
20000-07220-722-20	Welding Material/Supply		3,000	3,000	1,881
	Welding supplies	3,000			
TOOLS/MATERIALS/SUPPLY			19,000	19,000	14,555
20000-07230-723-20	Drainage District		20,000	20,000	14,849
	Drainage District Assessments	20,000			
20000-07230-723-20	Building		50,000	1,340,000	26,392
	Building Repairs for outlying shops - Shop Expansion	50,000			
BUILDING/DRAINAGE DISTRICT			70,000	1,360,000	41,241
7999	Clearing Account		3,534,200		
20000-07999-100-20-8	Pay Plan Staff - Salaries	863,100		875,000	497,542
20000-07999-100-20-900	Secondary Roads Maintenance	1,996,400		1,900,000	1,917,742
20000-07999-100-20-9	Extra Help	40,000		40,000	20,517
20000-07999-110-20	FICA	231,000		225,000	189,741
20000-07999-111-20	IPERS	281,700		273,410	240,190
20000-07999-113-20	Flex Benefit	62,000		62,800	59,328
20000-07999-104-20	Overtime Pay	60,000		60,000	31,566
20000-07999-114-20	Employee Insurance		634,000	545,000	540,206
	Cost for retirees & employee paid insurance	634,000			
20000-07999-294-20	Uniforms		16,800	16,800	11,413

95

96

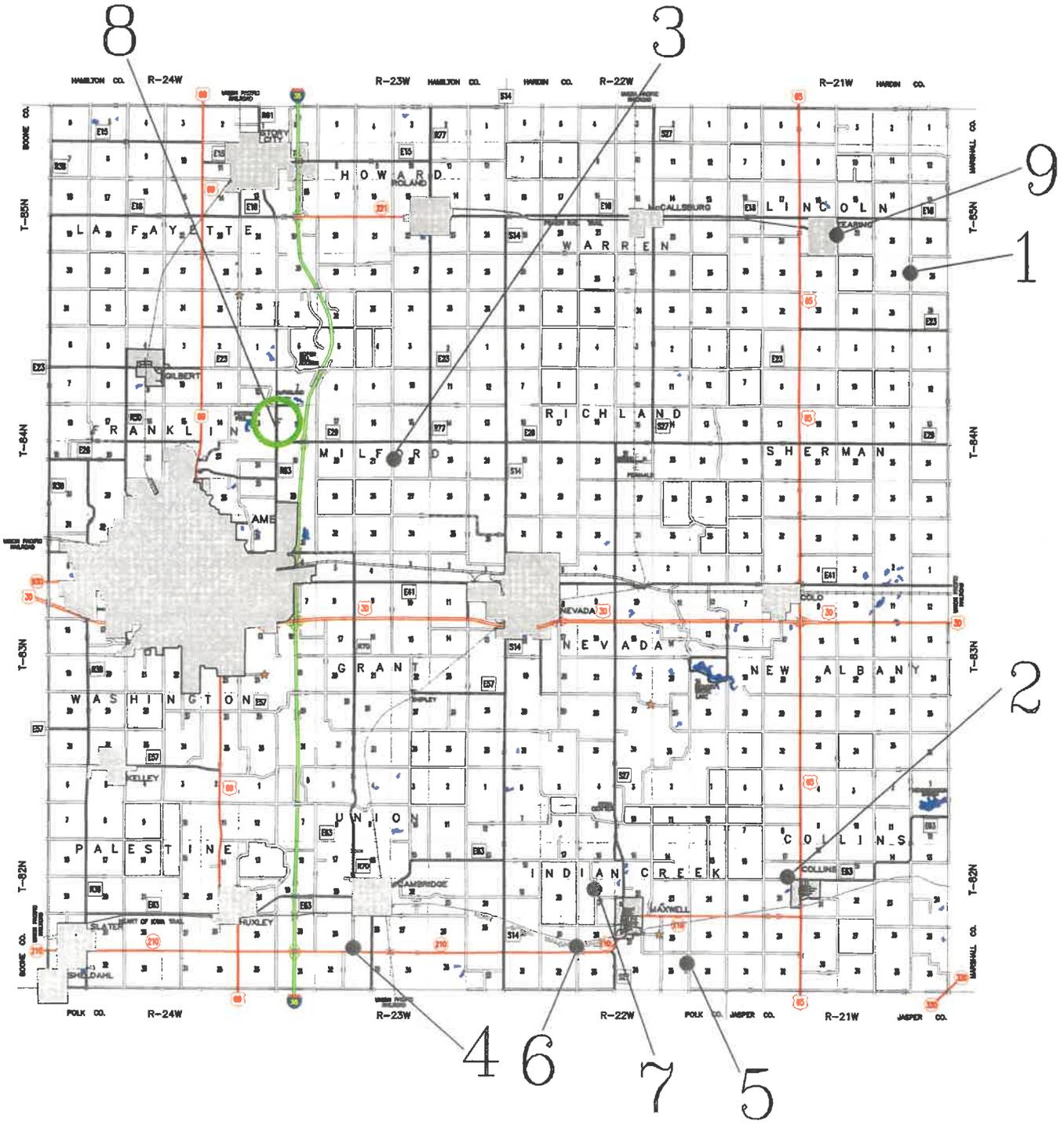
DEPARTMENT: County Engineer/Secondary Roads

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 yr AVERAGE ACTUAL
	Required clothing and boots for maintenance employees	16,800			
20000-07999-464-20	Workmens' Comp Ins.	35,000	35,000	35,000	
	CLEARING ACCOUNT (Included in labor)		4,220,000	4,033,010	3,508,245
10200	Construction		1,850,000	1,675,000	483,838
20000-10200-724-20-300	Roadway Construction-Roadway Projects (see attached sheet)	1,850,000			
	ROADWAY CONSTRUCTION		1,850,000	1,675,000	483,838
DEPARTMENT REQUEST			10,794,750	8,105,660	5,490,556

Story County

Secondary Roads

FISCAL YEAR 2027 Local Construction Projects



Fiscal Year 2027: Local Construction Project Review

Map Number	Project	Costs		
		Local \$	FM \$	** Special \$
1*	Lincoln 25 Bridge	0		
2*	Collins 20 Bridge	0		
3*	Milford 22 Bridge	0		
4*	Union 28 Culvert	0		
5*	Indian Creek 36	0		
6	640th Ave. Bridge	700,000		
7	Indian Creek 21 Bridge	120,000		
8	N Dayton Ave. Overlay	400,000		
9	Lincoln 22 Bridge			600,000
	County Wide Pipe Replacement	10,000		
	Right of Way Reserve	20,000		
	Total Local Budget Amount =	\$1,850,000		
	Total Budget Amount with Special reimbursable funds =	NA		
	* Carry over project (\$ was budgeted last FY)			

					Budget Revenue Worksheet 2025/2026				2024/2025		2023/2024	2022/2023
					2026/2027	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd
26 Group Homes					Budget Incr/Decr %							
01000	09000	6110	26	General Basic Administration Building Rent	226,622 4.51%	216,850	216,850	110,411 51%	215,236	216,041	202,916	224,327
**** 26 Group Homes Total ****					226,622 4.51%	216,850	216,850	110,411 51 %	215,236	216,041	202,916	224,327

					Budget Revenue Worksheet 2025/2026				2024/2025		2023/2024	2022/2023
					2026/2027	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd
50 Human Services Center					Budget Incr/Decr %							
01000	00055	6110	50	General Basic Miscellaneous Building Rent	1,380 6.15%	1,300	1,300	805 62%		115	3,020	3,360
**** 50 Human Services Center Total ****					1,380 6.15%	1,300	1,300	805 62 %		115	3,020	3,360

					Budget Revenue Worksheet 2025/2026				2024/2025		2023/2024	2022/2023
					2026/2027	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd
51 Facilities Management					Budget Incr/Decr %							
01000	09000	6110	51	General Basic Administration Building Rent	2,600	2,600	2,600	2,600 100%	2,600	2,600	2,600	2,600
01000	09000	8480	51	General Basic Administration Fuel Tax Refunds*	1,350	1,350	1,350	1,252 93%	1,350	1,106	1,170	1,470
**** 51 Facilities Management Total ****					3,950	3,950	3,950	3,852 98 %	3,950	3,706	3,770	4,070

					Budget Revenue Worksheet 2025/2026				2024/2025		2023/2024	2022/2023
					2026/2027	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd
54 Justice Center Facilities					Budget Incr/Decr %							
01000	09000	2682	54	General Basic Administration Local Gov't Payments	2,600 3.17%	2,600	2,520	1,075 43%	2,400	1,748	2,186	1,644
**** 54 Justice Center Facilities Total ****					2,600 3.17%	2,600	2,520	1,075 43 %	2,400	1,748	2,186	1,644

99

FY27 REVENUE BUDGET

DEPARTMENT: FACILITIES MANAGEMENT - GROUP HOMES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED REVENUE	FY26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-09000-6110-26	Rent & Utilities		226,622	216,850	214,430
	Rent for Calhoun, Duluth, and Hazel, includes an increase	199,272			
	Utilities	24,150			
	Garbage	3,200			
	Department Total		226,622		214,430

DEPARTMENT: FACILITIES MANAGEMENT - HUMAN SERVICES CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED REVENUE	FY26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-00055-6110-50	CICS Rent	1,380	1,380	1,300	2,165
	Department Total		1,380	1,300	2,165

DEPARTMENT: FACILITIES MANAGEMENT - ADMINISTRATION BUILDING

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED REVENUE	FY26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-09000-6110-51	West Ames Shed	2,600	2,600	2,600	2,600
01000-09000-8480-51	Fuel Tax Refunds	1,350	1,350	1,350	1,250
	Department Total		3,950	3,950	3,850

DEPARTMENT: FACILITIES MANAGEMENT - JUSTICE CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED REVENUE	FY26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-09000-2682-54	StoryComm Utility Reimbursement	2,600	2,600	2,600	1,860
	Department Total		2,600	2,600	1,860

51 Facilities Management						Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
						2026/2027	2025/2026			Budget	Used	Used	Used
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %					
01000	09100	100	51	8	General Basic General Services Pay Plan Staff	507,000 7.05%	455,000	473,600	229,454 48%	453,600	445,114	426,827	424,850
01000	09100	104	51		General Basic General Services Overtime Pay	600	600	600	89 15%	600	237	84	456
01000	09100	106	51		General Basic General Services Taxable Fringe Benefits	1,000	1,000	1,000	210 21%	1,000	684	885	840
02000	09100	110	51		General Supplemental General Services F.I.C.A.	39,750 6.85%	35,000	37,200	17,051 46%	37,200	33,130	32,038	31,774
02000	09100	111	51		General Supplemental General Services I.P.E.R.S.	49,000 6.52%	44,000	46,000	21,800 47%	45,900	43,033	41,076	41,232
01000	09100	113	51		General Basic General Services Employer's Flex Benefits	12,300 .74%	12,210	12,210	5,376 44%	12,210	10,898	10,898	11,479
02000	09100	114	51		General Supplemental General Services Employee's Insurances	108,200 -8.85%	105,000	118,700	55,135 46%	112,900	109,055	88,825	102,428
01000	09100	232	51		General Basic General Services Custodial Supplies	30,800 -3.75%	32,000	32,000	17,304 54%	41,900	40,902	33,090	28,098
01000	09100	241	51		General Basic General Services Equip. Parts & Supplies	118,100 65.87%	71,200	71,200	63,286 89%	65,280	61,650	96,781	62,008
01000	09100	250	51		General Basic General Services Vehicle Fuels/Maint	6,500	6,500	6,500	2,758 42%	7,700	6,283	8,091	6,431
01000	09100	260	51		General Basic General Services Office Supplies	2,250 -33.82%	3,400	3,400	1,761 52%	3,300	5,715	3,055	4,313
01000	09100	294	51		General Basic General Services Uniforms & Equipment	14,500	14,500	14,500	6,301 43%	17,500	13,665	9,335	9,804
01000	09100	413	51		General Basic General Services Employee Mileage & Exps.	500	500	500	224 45%	1,000	210	300	407
01000	09100	414	51		General Basic General Services Communication Services	5,500 -15.38%	6,500	6,500	3,440 53%	7,200	5,143	5,498	6,715
01000	09100	422	51		General Basic General Services Education & Training	3,000	3,000	3,000	1,210 40%	7,600	2,363	500	415

100

101

51 Facilities Management					Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023	
					2026/2027	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
		Budget Incr/Decr %										
01000	09100	430	51	General Basic General Services Utilities	91,200	91,200	91,200	44,152 48%	85,000	69,842	72,130	84,848
01000	09100	441	51	General Basic General Services Bldg Repairs & Maint	578,200 631.90%	79,000	79,000	32,819 42%	54,000	29,232	45,730	30,233
01000	09100	444	51	General Basic General Services Equipment Rent/Maint	700 -6.67%	700	750	465 62%	1,000	826	795	771
01000	09100	633	51	General Basic General Services Equipment & Machinery	3,500 366.67%	750	750		1,000	674		12,085
**** 51 Facilities Management Total ****					1,572,600 57.48%	962,060	998,610	502,835 50 %	955,890	878,656	875,938	859,187

FY27 BUDGET REQUEST

DEPARTMENT: FACILITIES MANAGEMENT - ADMINISTRATION BUILDING

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-09100-104-51	Overtime	600	600	600	260
01000-09100-106-51	Taxable Fringe Benefits	1,000	1,000	1,000	810
01000-09100-232-51	Custodial Supplies		30,800	32,000	34,030
	General custodial supplies	11,000			
	Repairs to equipment	300			
	Laundry Services	10,000			
	Window cleaning on a semi-annual basis	1,800			
	Waste Removal	6,200			
	Pest Control	1,500			
01000-09100-241-51	Equipment, Parts, & Supplies		118,100	71,200	73,480
	General Repairs	14,700			
	Geothermal & Venmar roof top filters	1,200			
	Fire alarm testing & monitoring, including needed repairs	2,500			
	Ice melt, Salt/sand mix for Administration & Annex properties	5,200			
	Elevator maintenance	9,600			
	Hazardous disposal fee	500			
	Water to water chiller	38,000			
	Geothermal closed loop water treatment	2,800			
	Tools and equipment	3,000			
	Updated directory sign between elevators on main floor	2,000			
	Keys, keyless entry maintenance, and badge supplies	3,200			
	Heat pump repairs/replacement	15,000			
	Additional cameras for added security, includes added monitoring fees	2,400			
	Keyless entry, panic button, and video monitoring	18,000			
01000-09100-250-51	Vehicle Fuels & Maintenance		6,500	6,500	6,940
	Fuel and repairs to Truck #11 and #9, Rav4 #2, snow removal equipment	6,500			
01000-09100-260-51	Office Supplies		2,250	3,400	4,370
	General office supplies, paper, etc, includes a new chair for Joby	750			
	Work order software, amount to be divided by 7 building budgets	1,500			

103

DEPARTMENT: FACILITIES MANAGEMENT - ADMINISTRATION BUILDING

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-09100-294-51	Employee Uniforms & Safety Equipment		14,500	14,500	10,940
	Shoes, uniforms, & safety equipment for entire department	14,500			
01000-09100-413-51	Employee Mileage & Exp		500	500	310
	Mileage for on-call emergencies, response, and travel expenditures	500			
01000-09100-414-51	Communication Services		5,500	6,500	5,790
	Department's phone system, cell phones, and cell phone charges.	5,000			
	StoryCom radio monthly charges	500			
01000-09100-422-51	Education & Training		3,000	3,000	1,100
	Continuing education, and State licenses	3,000			
01000-09100-430-51	Utilities		91,200	91,200	75,610
	Electric, water, & sewer for Admin building	91,200			
01000-09100-441-51	Building Repairs & Maintenance		578,200	79,000	35,070
	General repairs to building structure, ceiling tile, glass replacement, etc.	5,000			
	Replacement flooring	24,000			
	Semi-annual generator maintenance/inspection	11,500			
	File room for Human Resources	4,200			
	Add alarms to generator at Engineer	4,500			
	Lawn care, grass seed, contract mowing (includes Engineer complex), etc.	7,000			
	Generator fuel	2,000			
	EOC remodel (CIP project)	200,000			
	Admin elevator replacement planning (CIP project)	60,000			
	West Ames shed replacement (CIP project)	250,000			
	Replace windows with bad seals	5,000			
	Sidewalk and driveway repairs	5,000			
01000-09100-444-51	Equipment Rent/Maintenance		700	700	800
	Printer lease	500			
	Printing costs	200			
01000-09100-633-51	Equipment and Machinery		3,500	750	4,250
	Backhoe & Material Collection bag for loader tractor split between 4 budgets	3,500			
Facilities Management - Administration Building Request			856,350		253,760

26 Group Homes					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027	2025/2026			Budget	Used	Used	Used
					Budget	Re-est Budget	Amended Original	Used YTD Used %				
					Incr/Decr %							
01000	09100	232	26	General Basic General Services Custodial Supplies	3,800	3,800	3,800	2,458 65%	3,800	3,775	3,404	3,174
01000	09100	414	26	General Basic General Services Communication Services	2,600 8.33%	2,600	2,400	1,464 61%	2,200	2,304	2,541	2,466
01000	09100	430	26	General Basic General Services Utilities	24,150	24,150	24,150	12,384 51%	23,000	21,550	23,290	19,611
01000	09100	449	26	General Basic General Services Group Homes Maint.	65,000 -65.03%	110,000	185,900	81,988 44%	55,400	47,504	135,271	31,059
01000	09100	475	26	General Basic General Services Garbage Service	3,200 6.67%	3,200	3,000	1,755 59%	2,600	2,931	2,743	2,510
**** 26 Group Homes Total ****					98,750 -54.96%	143,750	219,250	100,049 46 %	87,000	78,064	167,249	58,820

105

FY27 BUDGET REQUEST

DEPARTMENT: FACILITIES MANAGEMENT - GROUP HOMES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-09100-232-26	Custodial Supplies		3,800	3,800	3,460
	Pest Control	3,300			
	Misc. Custodial Supplies	500			
01000-09100-414-26	Communication Services		2,600	2,600	2,440
	On-call cell phone & staff phones	2,600			
01000-09100-430-26	Utilities		24,150	24,150	21,500
	Elect.,water,gas,&sewer for Calhoun and Duluth- reimbursed from Optima	24,150			
01000-09100-449-26	Group Homes General Repairs & Building Maintenance		65,000	110,000	71,280
	General Repair	6,000			
	Inspections/Permits & Fire/Security Alarms testing, including needed repairs	1,300			
	Ice melt, salt/sand mix	1,000			
	Concrete repairs	15,000			
	Work order software, amount to be divided by 7 building budgets	1,500			
	Landscaping supplies and contract mowing for Calhoun & Duluth	5,100			
	Air filters	850			
	Backhoe and material collection bag for loader tractor, split between 4 budgets	3,500			
	Replace shower pans at Hazel	6,000			
	Annual HVAC inspections	750			
	Fuel and maintenance of Truck #6/12, lawn equipment, snow blowers, etc	4,000			
	Asphalt parking lot at Duluth	20,000			
01000-09100-475-26	Garbage Services		3,200	3,200	2,730
	Waste removal for Calhoun & Duluth-reimbursed from Optima	3,200			
	Facilities Management - Group Homes Request		98,750		101,410

50 Human Services Center						Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
						2026/2027		2025/2026		Budget	Used	Used	Used
						Re-est Budget	Amended Original	Used YTD Used %					
					Budget Incr/Decr %								
01000	09100	100	50	8	General Basic General Services Pay Plan Staff	409,100 7.69%	388,100	206,570 54%	370,075	366,517	343,681	323,781	
01000	09100	104	50		General Basic General Services Overtime Pay	1,000 -50.00%	1,000	2,000 1,000 68%	2,000	1,718	1,897	2,246	
01000	09100	106	50		General Basic General Services Taxable Fringe Benefits	500	500	114 23%	500	307	352	159	
02000	09100	110	50		General Supplemental General Services F.I.C.A.	32,100 7.36%	29,000	15,484 52%	28,350	27,446	25,826	24,195	
02000	09100	111	50		General Supplemental General Services I.P.E.R.S.	39,650 7.45%	38,250	20,164 55%	34,980	35,749	33,597	31,686	
01000	09100	113	50		General Basic General Services Employer's Flex Benefits	10,500	10,500	5,667 54%	10,500	10,462	10,316	10,098	
02000	09100	114	50		General Supplemental General Services Employee's Insurances	108,700 2.07%	104,000	56,219 53%	102,100	100,991	96,270	105,643	
01000	09100	232	50		General Basic General Services Custodial Supplies	20,000 -3.38%	20,700	11,466 55%	20,500	21,871	14,659	20,424	
01000	09100	241	50		General Basic General Services Equip. Parts & Supplies	91,250 -55.65%	205,750	51,619 25%	46,550	38,936	115,914	47,100	
01000	09100	250	50		General Basic General Services Vehicle Fuels/Maint	2,700 -10.00%	2,700	980 33%	3,000	6,369	2,184	3,029	
01000	09100	260	50		General Basic General Services Office Supplies	1,700 -27.66%	2,350	1,490 63%	2,700	5,079	2,417	3,474	
01000	09100	414	50		General Basic General Services Communication Services	4,000 -23.08%	4,000	3,150 61%	5,000	4,857	5,227	5,691	
01000	09100	430	50		General Basic General Services Utilities	51,450	51,450	20,510 40%	49,000	37,148	44,033	42,748	
01000	09100	441	50		General Basic General Services Bldg Repairs & Maint	243,700 261.04%	32,500	13,924 21%	70,900	19,791	19,500	62,787	
01000	09100	444	50		General Basic General Services Equipment Rent/Maint	400	400	180 45%	600	316	313	290	

107

50 Human Services Center					Budget Expenditure Worksheet 2025/2026			2024/2025	2023/2024	2022/2023		
					2026/2027	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
					Budget Incr/Decr %							
01000	09100	633	50	General Basic General Services Equipment & Machinery	3,500 366.67%	750	750	500	948	12,085		
**** 50 Human Services Center Total ****					1,020,250 10.50%	891,950	923,300 922,300	408,896 44 %	747,255	678,505	716,186	695,436

FY27 BUDGET REQUEST

DEPARTMENT: FACILITIES MANAGEMENT - HUMAN SERVICES CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-09100-104-50	Overtime	1,000	1,000	1,000	1,950
01000-09100-106-50	Taxable Fringe Benefits	500	500	500	270
01000-09100-232-50	Custodial Supplies		20,000	20,700	19,000
	General supplies	6,000			
	Equipment repair	300			
	Laundry Services	3,700			
	Window cleaning on a semi-annual basis	3,000			
	Waste Removal	5,600			
	Pest Control	1,400			
01000-09100-241-50	Equipment, Parts, & Supplies		91,250	205,750	67,320
	General Repairs	15,000			
	Fire alarm testing & monitoring, including needed repairs	4,000			
	Geothermal air filters	2,800			
	Ice melt, Salt/sand mix	3,000			
	Elevator maintenance	6,000			
	Remainder of the heat pump replacement (CIP project)	40,000			
	Additional cameras, includes additional monitoring	1,500			
	Geothermal closed loop water treatment	2,250			
	Tools and equipment	1,000			
	Keys and Keyless entry maintenance	500			
	Keyless entry firmware/hardware update	3,200			
	Keyless, panic button and video monitoring	12,000			
01000-09100-250-50	Vehicle Fuels & Maintenance		2,700	2,700	3,860
	Fuel and repairs to truck #7 and snow equipment	2,700			
01000-09100-260-50	Office Supplies		1,700	2,350	3,660
	General office supplies, printer ink, paper, etc.	200			
	Work order software, amount to be divided by 7 building budgets	1,500			
01000-09100-414-50	Communication Services		4,000	4,000	5,260
	Department's phone system, cell phones, and cell phone charges	4,000			
01000-09100-430-50	Utilities		51,450	51,450	41,310
	Electrical, water, and sewer for entire facility	51,450			

109

DEPARTMENT: FACILITIES MANAGEMENT - HUMAN SERVICES CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-09100-441-50	Building Repairs & Maintenance		243,700	32,500	34,030
	General Repairs to building	3,000			
	Well field vault inspections	1,500			
	Semi-annual generator maintenance/inspection	6,400			
	Generator fuel	1,500			
	Lawn care, grass seed, contract mowing, etc.	3,100			
	Add secured front counter for HHS	12,000			
	Roof replacement (CIP project)	175,000			
	New flooring in JCS	22,000			
	Concrete repairs	5,000			
	New exterior door to FM shop	4,200			
	Replacement of windows with bad seals (carryover from FY26 + \$10k)	13,000			
01000-09100-444-50	Equipment Rent/Maintenance		400	400	310
	Printer lease	300			
	Printing costs	100			
01000-09100-633-50	Equipment and Machinery		3,500	750	4,350
	Backhoe and material collection bag for loader tractor, split between 4 budgets	3,500			
	Facilities Management - Human Services Center Request		420,200		181,320

54 Justice Center Facilities						Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
						2026/2027	2025/2026			Budget	Used	Used	Used
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %					
01000	09100	100	54	8	General Basic General Services Pay Plan Staff	335,450 -.16%	295,000 336,000	144,214 43%	302,550	284,084	312,646	291,932	
01000	09100	104	54		General Basic General Services Overtime Pay	1,000	1,000 1,000	498 50%	3,300	1,855	1,130	1,247	
01000	09100	106	54		General Basic General Services Taxable Fringe Benefits	500	500 500		500	123	104	176	
02000	09100	110	54		General Supplemental General Services F.I.C.A.	26,500	23,000 26,500	11,181 42%	23,900	21,850	24,205	22,559	
02000	09100	111	54		General Supplemental General Services I.P.E.R.S.	32,700 -.30%	29,000 32,800	13,796 42%	29,300	27,671	30,540	28,561	
01000	09100	113	54		General Basic General Services Employer's Flex Benefits	10,464	9,500 10,464	4,214 40%	10,465	8,282	9,735	9,372	
02000	09100	114	54		General Supplemental General Services Employee's Insurances	93,575 11.93%	61,000 83,600	28,829 34%	69,300	66,996	57,137	55,354	
01000	09100	232	54		General Basic General Services Custodial Supplies	37,700	37,000 37,700	17,649 47%	37,000	34,914	30,251	31,125	
01000	09100	241	54		General Basic General Services Equip. Parts & Supplies	78,100 3.03%	75,800 75,800	51,264 68%	100,100	68,531	129,555	83,276	
01000	09100	250	54		General Basic General Services Vehicle Fuels/Maint	4,200	4,200 4,200	1,254 30%	4,200	3,467	2,961	4,290	
01000	09100	260	54		General Basic General Services Office Supplies	1,800 -26.53%	2,450 2,450	1,551 63%	2,800	5,227	2,415	3,375	
01000	09100	414	54		General Basic General Services Communication Services	4,500 -6.25%	4,800 4,800	3,109 65%	3,800	5,726	5,426	2,746	
01000	09100	430	54		General Basic General Services Utilities	255,150	255,150 255,150	128,587 50%	225,000	188,866	193,561	203,298	
01000	09100	441	54		General Basic General Services Bldg Repairs & Maint	204,700 -41.13%	336,700 347,700	39,560 11%	107,700	95,063	164,724	132,193	
01000	09100	444	54		General Basic General Services Equipment Rent/Maint	400 -20.00%	400 500	182 36%	500	312	312	286	

111

54 Justice Center Facilities		2026/2027	Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023	
		Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used	
01000	09100 633 54	General Basic General Services Equipment & Machinery	3,500 366.67%	750	750	1,000			12,085	
****	54 Justice Center Facilities Total ****		1,090,239 -10.63%	1,136,250	1,219,914	445,888 37 %	921,415	812,967	964,702	881,875

FY27 BUDGET REQUEST

DEPARTMENT: FACILITIES MANAGEMENT - JUSTICE CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-09100-104-54	Overtime	1,000	1,000	1,000	1,410
01000-09100-106-54	Taxable Fringe Benefits	500	500	500	135
01000-09100-232-54	Custodial Supplies		37,700	37,000	32,100
	General supplies	17,000			
	New Equipment/Repair, includes new vacuums	1,000			
	Laundry Services	7,200			
	Window cleaning on a semi-annual basis	2,300			
	Waste Removal	8,400			
	Pest Control	1,800			
01000-09100-241-54	Equipment, Parts, & Supplies		78,100	75,800	93,790
	General Repairs	30,000			
	Fire alarm, kitchen hood extinguisher & sprinkler testing, including needed repairs	8,500			
	Geothermal air filters	3,000			
	Water softener salt	2,000			
	Jail lock & electronic parts not covered by maintenance agreement	4,000			
	Ice melt, Salt/sand mix	3,600			
	Elevator maintenance	5,400			
	Geothermal closed loop water treatment	2,500			
	County Attorney lobby counter/document holder rework	7,000			
	Tools and equipment	1,000			
	Keys and Keyless entry maintenance	2,100			
	Keyless entry and panic button monitoring	9,000			
01000-09100-250-54	Vehicle Fuels & Maintenance		4,200	4,200	3,580
	Fuel for Truck #8, truck & snow plow repairs	4,200			
01000-09100-260-54	Office Supplies		1,800	2,450	3,060
	General office supplies, label maker tape, paper, etc.	300			
	Work order software, amount to be divided by 7 building budgets	1,500			
01000-09100-414-54	Communication Services		4,500	4,800	4,630
	Department's phone system, cell phones, and cell phone charges	4,500			

113

DEPARTMENT: FACILITIES MANAGEMENT - JUSTICE CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-09100-430-54	Utilities		255,150	255,150	195,240
	Electrical, water, gas, and sewer, includes 5% rate increase	255,150			
01000-09100-441-54	Building Repairs & Maintenance		204,700	336,700	130,660
	General repair to building's exterior and interior areas	10,000			
	Well-field vault inspections	1,500			
	Semi-annual generator maintenance/inspection	16,000			
	Lawn care, grass seed, contract mowing, etc.	26,500			
	Replacement of jail cell windows with bad glazing/seals (carryover from FY26 +\$14k)	20,000			
	Generator diesel fuel	10,000			
	Replacement of windows with bad seals (carryover from FY26 +\$10k)	15,000			
	Add fencing around solar array	13,000			
	Add remainder of roof walkways	23,000			
	Updated courthouse & courtrooms signage	7,000			
	Concrete repairs, includes concrete around flagpole	11,500			
	Replace exterior doors	25,200			
	Replace squad room flooring	14,000			
	Replace jail office flooring	12,000			
01000-09100-444-54	Equipment Rent/Maintenance		400	400	310
	Printer lease	300			
	Printer costs	100			
01000-09100-633-54	Equipment and Machinery		3,500	750	4,030
	Backhoe & Material Collection bag split between 3 budgets	3,500			
	Facilities Management - Justice Center Request		591,550		468,945

58 Range House					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027	2025/2026			Budget	Used	Used	Used
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %				
01000	09100	232	58	General Basic General Services Custodial Supplies	5,500	5,500	5,500	614 11%				
01000	09100	241	58	General Basic General Services Equip. Parts & Supplies	24,750 -28.67%	30,200	34,700	1,427 4%				
01000	09100	414	58	General Basic General Services Communication Services	2,400	1,200	2,400	155 6%				
01000	09100	430	58	General Basic General Services Utilities	6,400	6,400	6,400	2,334 36%				
01000	09100	441	58	General Basic General Services Bldg Repairs & Maint	2,000	2,000	2,000					
**** 58 Range House Total ****					41,050 -19.51%	45,300	51,000	4,530 9 %				

115

FY27 BUDGET REQUEST

DEPARTMENT: FACILITIES MANAGEMENT - RANGEHOUSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-09100-232-58	Custodial Supplies		5,500	5,500	0
	General supplies	1,700			
	New equipment/repair	600			
	Waste removal	1,300			
	Laundry Services	800			
	Pest Control	1,100			
01000-09100-241-58	Equipment/Parts & Supplies		24,750	30,200	0
	General Repair	3,000			
	Inspections/Permits & Fire/Security Alarms testing, including needed repairs	750			
	Septic system maintenance	500			
	Keyless and intruder alarm monitoring	4,500			
	Building Automation hardware (carryover from FY26 + \$10k)	14,500			
	Work order software, amount to be divided by 7 building budgets	1,500			
01000-09100-414-58	Communication Services		2,400	1,200	0
	On-call cell phone & staff phones	2,400			
01000-09100-430-58	Utilities		6,400	6,400	0
	Electric	3,000			
	Water	2,000			
	LP	1,400			
01000-09100-441-58	Building Repairs & Maintenance		2,000	2,000	0
	General Repair	2,000			
	Facilities Management - Rangehouse Request		41,050		0

25 General Assistance					Budget Revenue Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
					2026/2027	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd
					Budget Incr/Decr %						
01000	00055	8490	25	General Basic	100	100		100			
				Miscellaneous			100				
01000	03000	2682	25	General Basic				9,000			
				Physical Health & Social Serv.							
				Local Gov't Payments			9,000				
01000	03000	5390	25	General Basic	1,800	1,800		1,800		2,462	
				Physical Health & Social Serv.							
				Other Health Fees			1,800				
****	25 General Assistance Total ****				1,900	1,900		10,900		2,462	
					-82.57%						

117

FY 27 REVENUE BUDGET

DEPARTMENT: Community Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED REVENUE	FY 26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-00055-8490-25	General Basic Miscellaneous For miscellaneous revenue.	100	100	100	0
01000-03000-5390-25	General Basic Physical Health & Social Service Other Health Fees For SSI interim program rent and utility reimbursements for those individuals approved for Supplemental Security Income benefits, also for client payments for attorney fees for substance abuse commitments. Average processing time for Social Security Administration disability application can be 2-3 years.	1,800	1,800	1,800	0
Department Total		1,900	1,900	1,900	0

25 General Assistance						Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
						2026/2027	2025/2026			Budget	Used	Used	Used
						Re-est Budget	Amended Original	Used YTD Used %					
					Budget Incr/Decr %								
01000	03100	100	25	8	General Basic Administration-General Welfare Pay Plan Staff	336,100 7.91%	300,000	311,450	152,333 49%	274,600	268,325	259,286	238,324
01000	03100	104	25		General Basic Administration-General Welfare Overtime Pay								
01000	03100	106	25		General Basic Administration-General Welfare Taxable Fringe Benefits	80	40	80		280	40	240	240
02000	03100	110	25		General Supplemental Administration-General Welfare P.I.C.A.	27,550 6.51%	23,500	25,865	11,694 45%	22,900	21,540	20,389	18,281
02000	03100	111	25		General Supplemental Administration-General Welfare I.P.E.R.S.	32,500 7.63%	29,000	30,195	14,781 49%	26,800	27,200	25,135	23,041
01000	03100	113	25		General Basic Administration-General Welfare Employer's Flex Benefits	7,850 -.28%	8,300	7,872	4,250 54%	7,000	6,684	6,974	6,393
02000	03100	114	25		General Supplemental Administration-General Welfare Employee's Insurances	48,200 .63%	43,000	47,900	21,542 45%	35,780	34,641	42,688	42,524
01000	03100	250	25		General Basic Administration-General Welfare Vehicle Fuels/Maint	100	50	100		100	33	32	46
01000	03100	260	25		General Basic Administration-General Welfare Office Supplies	1,500 15.38%	1,800	1,300	478 37%	1,100	1,089	980	1,589
01000	03100	412	25		General Basic Administration-General Welfare Postage & Mailing	1,400 16.67%	2,000	1,200	1,072 89%	1,400	1,247	1,480	1,149
01000	03100	413	25		General Basic Administration-General Welfare Employee Mileage & Exps.	100 -41.18%	100	170	31 18%	150	34	68	48
01000	03100	414	25		General Basic Administration-General Welfare Communication Services	1,250 -37.50%	1,500	2,000	731 37%	2,000	1,497	1,624	1,746
01000	03100	422	25		General Basic Administration-General Welfare Education & Training	450	450	450	79 18%	450	210	75	230
01000	03100	444	25		General Basic Administration-General Welfare Equipment Rent/Maint	1,200	1,200	1,200	766 64%	1,200	1,195	1,166	1,105
01000	03100	480	25		General Basic Administration-General Welfare Dues & Memberships	2,500	2,500						

					Budget Expenditure Worksheet 2025/2026			2024/2025	2023/2024	2022/2023	
2026/2027					Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
25 General Assistance					Budget Incr/Decr %						
01000	03110	302	25	General Basic General Welfare Services Medical Care	100		100	100			
01000	03110	303	25	General Basic General Welfare Services Hospital Care	100		100	100			
01000	03110	306	25	General Basic General Welfare Services Medicines	100		100	100			
01000	03110	332	25	General Basic General Welfare Services Food & Provisions	100		100	100			
01000	03110	340	25	General Basic General Welfare Services Rent Payments	60,000	60,000	32,934 55%	62,000	54,439	45,708	57,343
01000	03110	341	25	General Basic General Welfare Services Utilities Payments	5,000	5,000	1,511 30%	5,000	2,518	3,674	4,933
01000	03110	390	25	General Basic General Welfare Services Funeral Services	35,275	35,275	10,375 29%	39,425	35,556	33,667	34,538
01000	03110	495	25	General Basic General Welfare Services Management Services	500 -50.00%	700	114 11%	900	780	279	101
02000	03500	303	25	General Supplemental Chemical Treatment Services Hospital Care	1,000		1,000	1,000			
02000	03500	319	25	General Supplemental Chemical Treatment Services Inpatient/Hospitals	1,000		1,000	1,000			
02000	03500	350	25	General Supplemental Chemical Treatment Services Transportation	4,000 14.29%	5,500	5,781 165%	3,500	2,586	3,554	2,768
02000	03500	427	25	General Supplemental Chemical Treatment Services Court Appointed Counsel	3,000		3,000	3,000	1,685	2,936	947
**** 25 General Assistance Total ****					570,955 5.74%	522,915	258,472 48 %	489,985	461,299	449,955	435,346

FY 27 BUDGET REQUEST

DEPARTMENT: Community Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED EXPENSE	FY 26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-03100-104-25	General Basic Administration General Welfare - Overtime Pay	0	0	0	0
01000-03100-106-25	General Basic Administration General Welfare - Taxable Fringe Benefits Provides for some meal reimbursement.	80	80	40	173
01000-03100-250-25	General Basic Administration - General Welfare- Vehicle Fuels/Maintenance	100	100	50	37
01000-03100-260-25	General Basic Administration General Welfare - Office Supplies This includes half of the cost for shredding services shared with Veterans Affairs. Printed forms for VA/GA processing of assistance application and paper.	1,500	1,500	1,800	1,219
01000-03100-412-25	General Basic Administration General Welfare - Postage & Mailing This includes a percentage of the postage machine lease cost shared with Veterans Affairs. Including ink and filling of reserve account for mailing items.	1,400	1,400	2,000	1,292
01000-03100-413-25	General Basic Administration General Welfare - Employee Mileage & Exps. Employee mileage to and from the Admin. Building for events.	100	100	100	50
01000-03100-414-25	General Basic Administration General Welfare - Communication Services This includes yearly fee for office phones, includes 5 staff lines, the main line and a fax line.	1,250	1,250	1,500	1,622
01000-03100-422-25	General Basic Administration General Welfare - Education and Training	450	450	450	172
01000-03100-444-25	General Basic Administration General Welfare - Equipment Rent/Maint. This includes a percentage of the copier cost shared with Veterans Affairs.	1,200	1,200	1,200	1,155
01000-03100-480-25	General Basic Dues and Memberships - Community Service Network Regions are no longer using CSN and therefore are not paying for it. We use CSN for GA and the Centralized Intake program.	2,500	2,500	0	0
03100 ADMINISTRATION GENERAL WELFARE TOTAL			8,580	7,140	5,720
01000-03110-302-25	General Basic General Welfare Services - Medical Care For immediate emergency needs, people are generally referred to other sources such as Primary Health Care and Story County Hospital. When determined appropriate individuals are referred to Medicaid insurance.	100	100	0	0
01000-03110-303-25	General Basic General Welfare Services - Hospital Care This would be for emergency care at an inpatient community hospital. When determined appropriate individuals are referred to Medicaid insurance.	100	100	0	0
01000-03110-306-25	General Basic General Welfare Services - Medicines For emergency medication needs, we refer people to pharmaceutical companies, prescription discount programs, and Medicaid insurance.	100	100	0	0
01000-03110-332-25	General Basic General Welfare Services - Food & Provisions Emergency use, all food pantries throughout Story County should be exhausted and individuals are referred to Health and Human Services to apply for SNAP.	100	100	0	0
01000-03110-340-25	General Basic General Welfare Services - Rent Payments For FY 24 we assisted 93 households. For FY25 we assisted 109 households. As of November 30, 2025 we have assisted 49 households. Recommend a 2% increase to the General Assistance income guidelines and increase resource limit to \$250.00.	60,000	60,000	60,000	52,497

DEPARTMENT: Community Services

121

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED EXPENSE	FY 26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-03110-341-25	General Basic General Welfare Services - Utilities Payments In FY 24 we assisted 24 households. In FY25 we assisted 19 households. As of November 30, 2025 we have assisted 13 households.	5,000	5,000	5,000	3,708
01000-03110-390-25	General Basic General Welfare Services - Funeral Services In FY24 we funded 18 burials/cremations. In FY25 we funded 18. So far in FY26 we have funded 5 burial/cremations. Current reimbursement for cremation costs is \$2075.	35,275	35,275	35,275	34,587
01000-03110-495-25	General Basic General Welfare Services - Management Services Primary use of these funds is to assist transient individuals and families with a bus ticket or gas voucher toward their out-of-state destination. Funds also cover expenses for the use of Language Line Services.	500	500	700	387
03110 GENERAL WELFARE SERVICES TOTAL		101,175	101,175	100,975	91,179
02000-03500-303-25	General Supplemental Chemical Treatment Services - Hospital Care This is a mandate for the county for substance abuse committals at an MHI.	1,000	1,000	0	0
02000-03500-319-25	General Supplemental Chemical Treatment Services - Inpatient/Hospitals This is for 3-5 days detox for voluntary and involuntary admissions at a private facility other than MHI. We have seen a decline in the request for funding with the implementation of the Medicaid Iowa Health and Wellness Plan.	1,000	1,000	0	0
02000-03500-350-25	General Supplemental Chemical Treatment Services - Transportation This is a mandate for the county to provide transportation for involuntary substance abuse only commitments. We currently contract with CIJDC to provide transportation as ordered.	4,000	4,000	5,500	2,969
02000-03500-425-25	General Supplemental Chemical Treatment Services - Court Appointed Counsel This is a mandate for the county for substance abuse only commitments.	3,000	3,000	3,000	1,856
03500 CHEMICAL TREATMENT SERVICES			9,000	8,500	4,825
DEPARTMENT REQUEST			118,755	116,615	90,742

59 Health & Human Services					2026/2027	Budget Revenue Worksheet 2025/2026			2024/2025	2023/2024	2022/2023
					Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd
01000	00055	8490	59	General Basic							
				Miscellaneous		677		677		428	168
01000	03000	2342	59	General Basic							
				Physical Health & Social Serv.	230,000	230,000		118,623	230,000	256,293	233,513
				DHS Administrative Reimb.			230,000	52%			224,722
****	59 Health & Human Services Total ****				230,000	230,677		119,300	230,000	256,293	233,941
							230,000	52 %			224,890

123

FY 27 REVENUE BUDGET

DEPARTMENT: 59 HEALTH & HUMAN SERVICES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY 27 PROJECTED REVENUE	FY 26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-0055-8490-59	Miscellaneous - any miscellaneous revenues	0	0	677	298
01000-03000-2342-59	DHS Administrative Reimbursement Revenue based upon current trends and federal percentages... The average LAE reimbursement rate is 34.2985% for the most recent quarter for reimbursement to counties which will cause a small reduction in revenues from the DAS LAE process	230,000	230,000	230,000	238,176
Department Total			230,000	230,677	238,474

59 Health & Human Services		2026/2027		Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023		
		Budget Incr/Decr %		Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used		
01000	03100	260	59	General Basic Administration-General Welfare Office Supplies	9,000 12.50%	8,000	8,000	4,877 61%	8,500	8,279	10,184	8,694
01000	03100	412	59	General Basic Administration-General Welfare Postage & Mailing	13,000 30.00%	10,000	10,000	5,727 57%	12,500	13,571	15,592	12,834
01000	03100	414	59	General Basic Administration-General Welfare Communication Services	27,000 -15.63%	32,000	32,000	11,817 37%	25,000	17,770	18,536	17,638
01000	03100	444	59	General Basic Administration-General Welfare Equipment Rent/Maint	12,000	12,000	12,000	2,696 22%	12,000	5,576	8,392	5,803
01000	03100	636	59	General Basic Administration-General Welfare Office Equip. & Furniture	3,500	3,500	3,500	1,110 32%	4,500	2,293	190	696
**** 59 Health & Human Services Total ****				64,500 -1.53%	65,500	65,500	26,227 40 %	62,500	47,489	52,894	45,665	

125

FY 27 BUDGET REQUEST

DEPARTMENT: HEALTH & HUMAN SERVICES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED EXPENSE	FY 26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-03100-260-59	Office Supplies We continue to make efforts to keep office supply expenses as low as possible and continue to try to make efforts to further reduce costs. Forms needed by clients to complete applications continue to stay steady with minor fluctuations.	9,000	9,000	8,000	9,052
01000-03100-412-59	Postage & Mailing Postage needs may have a slight increase due to staff working from home. Documents that need to be mailed are being emailed to the office mailbox and staff in the office are printing and mailing these documents. Because of covid, there is less client interaction which requires more mailed documents.	13,000	13,000	10,000	13,999
01000-03100-414-59	Communication Services Our staff levels are expected to remain the same so our need for communications should remain the same as well.	27,000	27,000	32,000	17,981
01000-03100-444-59	Equipment Rent/Maint The contract for multi-function machines in the office has decreased our ongoing warranty and repair costs. With our lobby closed, the machine in front lobby area has no expenses or repair costs as it is not being used at this time.	12,000	12,000	12,000	6,590
01000-03100-636-59	Office Equip. & Furniture We continue to work to replace old and broken chairs and will have a need to maintain some funds in this line item to cover some new chair purchases in fiscal year	3,500	3,500	3,500	1,060
DEPARTMENT REQUEST			64,500	65,500	48,780

STATE OF IOWA DEPARTMENT OF
Health AND **Human**
SERVICES

December 17, 2025

Lisa Markey
Story County Asst. Auditor
Story County Auditor's Office
900 6th Street
Nevada, IA 50201

Dear Lisa,

Attached is the FY 2027 Administrative Budget Request for Iowa Department of Health and Human Services. Our request is \$64,500.00, which decreases our overall budget by \$1,000.

This budget request was developed to fund the necessary expenses for our office. If the Board determines that it is necessary to adjust our budget, we would appreciate the opportunity to have a conversation with the Board in advance of any adjustments being made.

If you have any questions regarding our budget request, please contact me at 515-214-4642.

Sincerely,

Tracy Sunquist

Tracy Sunquist
Executive Officer 3

126

52 Information Technology					Budget Revenue Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027	2025/2026			Budget	Rcvd	Rcvd	Rcvd
					Budget	Re-est	Amended	Rcvd YTD				
					Incr/Decr %	Budget	Original	Rcvd %				
01000	00055	8490	52	General Basic								
				Miscellaneous					53,487	311		
01000	09000	2593	52	General Basic								
				Administration	9,600	9,600		7,800	9,600	9,626	9,300	9,600
				INTRA-County Reimburse			9,600	81%				
****	52 Information Technology Total ****				9,600	9,600		7,800	9,600	63,113	9,611	9,600
							9,600	81 %				

128

FY 27 REVENUE BUDGET

DEPARTMENT: Information Technology

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 Projected Revenue	FY27 Projected Revenue	FY26 Re-Est Revenue	3 YEAR AVERAGE ACTUAL
01000-00055-8490-52	Miscellaneous				
	refunds are deposited here				
01000-09000-2593-52	INTRA County Reimbursement		9,600	9,600	9,604
	Engineer Fiber Optic Service	3,600			
	Engineer File Server Usage	1,200			
	County Assessor File Server Usage	1,200			
	City Assessor fiber Optic Service	3,600			
	Department Total		9,600	9,600	9,604

52 Information Technology						Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
						2026/2027	2025/2026			Budget	Used	Used	Used
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %					
01000	09110	100	52	8	General Basic Data Processing Services Pay Plan Staff	567,000 12.28%	451,500	505,000	212,210 42%	469,600	461,742	404,949	436,885
01000	09110	104	52		General Basic Data Processing Services Overtime Pay	500	500	500	49 10%	600	505	285	45
01000	09110	106	52		General Basic Data Processing Services Taxable Fringe Benefits	2,940	2,800	2,940	930 32%	3,550	2,778	2,709	2,899
02000	09110	110	52		General Supplemental Data Processing Services F.T.C.A.	44,225 11.96%	35,000	39,500	16,117 41%	36,800	35,299	31,096	33,456
02000	09110	111	52		General Supplemental Data Processing Services I.P.E.R.S.	54,600 12.11%	43,000	48,700	19,868 41%	45,725	44,596	38,966	42,179
01000	09110	113	52		General Basic Data Processing Services Employer's Flex Benefits	10,500	9,500	10,500	4,286 41%	10,500	10,171	9,735	9,880
02000	09110	114	52		General Supplemental Data Processing Services Employee's Insurances	97,800 -3.83%	91,000	101,700	43,159 42%	96,200	95,131	86,149	92,088
01000	09110	250	52		General Basic Data Processing Services Vehicle Fuels/Maint	500	400	500	71 14%				
01000	09110	260	52		General Basic Data Processing Services Office Supplies	700	500	700	133 19%	700	94	205	128
01000	09110	262	52		General Basic Data Processing Services Data Processing Supplies	2,650	2,500	2,650	1,484 56%	2,650	5,272	2,074	1,903
01000	09110	298	52		General Basic Data Processing Services Data Processing Software	107,000 39.76%	57,500	76,560	33,909 44%	363,000	269,266	61,156	12,714
01000	09110	404	52		General Basic Data Processing Services Fiber Optics	16,450 67.86%	16,500	9,800	12,897 132%	10,400	14,604	7,708	9,757
01000	09110	412	52		General Basic Data Processing Services Postage & Mailing	10	10	10		10	27		
01000	09110	413	52		General Basic Data Processing Services Employee Mileage & Exps.	250 150.00%	325	100	172 172%	250	125	86	97
01000	09110	414	52		General Basic Data Processing Services Communication Services	34,020 -19.23%	44,000	42,120	30,972 74%	22,800	36,375	18,620	29,439

130

52 Information Technology					2026/2027	Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
01000	09110	421	52	General Basic Data Processing Services Data Processing Service	112,706 8.84%	103,555	103,555		96,000	85,152	79,408	72,917
01000	09110	422	52	General Basic Data Processing Services Education & Training	26,000	26,000	26,000	2,639 10%	20,000	13,668	11,768	14,054
01000	09110	444	52	General Basic Data Processing Services Equipment Rent/Maint	661,285 .51%	625,000	657,897 604,050	507,040 77%	473,616	434,118	446,174	359,494
01000	09110	471	52	General Basic Data Processing Services Contractual Labor	28,000 -11.11%	12,000	31,500	2,325 7%	69,000	29,872	15,174	12,113
01000	09110	632	52	General Basic Data Processing Services Data Processing Equip	254,850 13.72%	200,000	224,110	47,777 21%	246,350	283,180	267,361	105,943
01000	09110	636	52	General Basic Data Processing Services Office Equip. & Furniture	1,050				300	152	674	797
**** 52 Information Technology Total ****					2,023,036 7.36%	1,721,590	1,884,342 1,830,495	936,038 50 %	1,968,051	1,822,127	1,484,297	1,236,788

DEPARTMENT:	INFORMATION TECHNOLOGY - 52				
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 26/27 Detail	FY 26/27 sub-totals	FY 25/26 Re-Est	3yr Actual Average
01000-09110-104-52	Overtime Pay		500	500	278
	Overtime Pay	500			
01000-09110-106-52	Taxable Fringe Benefits		2,940	2,800	2,795
	Staff Cell Phones	2,940			
01000-09110-250-52	Vehicle Fuels/Maintenance		500	400	0
	Fuel @ 3.00	500			
01000-09110-260-52	Office Supplies (under \$500)		700	500	142
	Misc Office Supplies, Cleaning Supplies, batteries, tools	700			
01000-09110-262-52	Data Processing Supplies		2,650	2,500	3,083
	Media Supplies	150			
	Small hardware items under \$500 (ram, hard drives, cables, etc.)	2,500			
01000-09110-298-52	Data Processing Software (Initial Purchase)		107,000	57,500	114,379
	Department - Information Technology				
	Security Account/Password Manager (\$100/user/yr; 20 users)	2,000			
	New Website Redesign	60,000			
	New Camera System - (Admin/Animal Control/Conservation/Engineer/HSC) <i>(5 year license/warranty/support for all the cameras/viewing stations)</i>	45,000			
01000-09110-404-52	Fiber Optics		16,450	16,500	10,690
	Locating Services - Monthly fees vary (Total is split 50/50 E911)	9,000			
	Locating Annual Service Fee (\$6500 Total, Split 50/50 E911)	3,250			
	Windstream/Patec (Split with E911 and Story) - 20 yr. contract	4,200			
01000-09110-412-52	Postage & Mailing		10	10	9
	Return shipment of Equipment not covered thru RMA's	10			
01000-09110-413-52	Employee Mileage & Expenses		250	325	103
	Employee Mileage @.50 - personal vehicle use	250			
01000-09110-414-52	Communication Services		34,020	44,000	28,145
	Central Iowa Broadband (1gig. internet) \$400/month	4,800			
	Aureon - HSC 100 M Fiber Connection @ 250/mo.	3,000			
	Metronet - HSC 1gig @ \$270/mo	3,250			
	Metronet - JSC 2gig @ \$1,480/mo	17,760			
	Mobile Hotspot (on-call)	600			
	VoIP Phone System Monthly Charges (IT phones & DIDs)	1,250			
	(2) Starlink Subscriptions (\$140/mo/ea; JSC, Range)	3,360			

132

DEPARTMENT:	INFORMATION TECHNOLOGY - 52	FY 26/27	FY 26/27	FY 25/26	3yr Actual
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	Detail	sub-totals	Re-Est	Average
01000-09110-421-52	Data Processing Services		112,706	103,555	79,159
	Department - Multi-Agency Group				
	Technology Replacement	22,667			
	Professional Services	2,380			
	Technology Maintenance & Support	86,992			
	Minor Computer Equipment	667			
01000-09110-422-52	Education & Training		26,000	26,000	13,163
	Professional Memberships	2,000			
	<i>ISAC, ICIT, Central Square, DM Users Group, NENA</i>				
	Trainings & Local Conferences for IT Staff (\$4,000 / yr / employee)	24,000			
01000-09110-444-52	Equipment Rent/Maintenance		661,285	625,000	413,262
	Department - Countywide				
	<i>Microsoft Office 365 Licenses</i>				
	Office 365 G1	17,000			
	Office 365 G3	42,500			
	Office 365 DLP	11,000			
	Office 365 Entra ID P1	21,000			
	Office 365 Azure AD Premium Plan 2	100			
	Microsoft Office LTSC SA	10,500			
	Microsoft Server & Client	17,000			
	New Website Hosting - Annual	12,000			
	Zoom Meeting & Webinar Licenses	1,300			
	Digital Faxing Service	2,450			
	Internet URL Filtering	16,000			
	(Replaces current)				
	Department - Information Technology				
	Cisco SmartNet Maintenance (20 devices)	24,000			
	Liebert UPS Maintenance - (Admin, HSC)	5,250			
	<i>(911 board pays maint on JC unit)</i>				
	Storage Maintenance	17,000			
	Protex Fire Suppression	1,500			
	Network Monitoring Software	3,500			
	Vmware Maintenance	13,000			
	Message Archiver Maintenance, Support	3,500			
	Domain (.gov) Fees - annual option only	630			
	webmail.gov mail cert. - paid up through 11/2024	630			
	Alternate Story domains (.com, .gov)	1,000			
	Solutions Inc. - Backup	2,100			
	IBM printer output to storage	760			
	IBM CSN interface	510			

DEPARTMENT:	INFORMATION TECHNOLOGY - 52	FY 26/27	FY 26/27	FY 25/26	3yr Actual
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	Detail	sub-totals	Re-Est	Average
	<i>Security</i>				
	EDR/AV Maintenance Fee	16,200			
	Cybersecurity campaigns	2,750			
	Multi-factor Authentication	12,000			
	Cloudflare Gateway (\$60/usr/yr)	24,000			
	<i>Equipment</i>				
	Marco - Estimated copy expense	1,470			
	Infrastructure Maintenance	2,500			
	<i>IT Software</i>				
	NinjaOne - Endpoint Management, Ticketing System, Device Mgmt.	15,000			
	Data Processing Tools	1,500			
	AD Automation Software	800			
	Adobe Acrobat Pro Subscription (\$270 user/license/annual) Qty 1	270			
	Department - Animal Control				
	Shelter Pro maintenance	3,000			
	Department - Assessors				
	Tyler Real Estate Maintenance - \$45,000 total (Assessor pays 18%)	34,500			
	<i>(Co. Assessor pays 18% or \$8,100)</i>				
	Tyler Content Management Annual - \$27,500 total	22,500			
	<i>(Co. Assessor pays 18% or \$4,950)</i>				
	Department - Auditors				
	ESRI Arcview License (2 licenses)	2,900			
	<i>(Professional Plus License \$2200 / Creator Basic License \$700)</i>				
	Solutions Object Code Maint /GP/Payroll, Drainage Acct	20,000			
	Voter Registration Maintenance(Sabers) (IVOTERS)	14,000			
	Adobe Acrobat Pro Subscription (\$270 user/license/annual) Qty 4	1,100			
	Department - Board of Supervisors / Human Resources				
	Adobe Creative Suites (2)	2,300			
	Canva Pro	175			
	UKG	110,000			
	UKG - Telestaff	9,600			
	Neogov Insight	12,000			

134

DEPARTMENT:	INFORMATION TECHNOLOGY - 52	FY 26/27	FY 26/27	FY 25/26	3yr Actual
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	Detail	sub-totals	Re-Est	Average
	Department - County Attorney				
	Karpel Software	35,250			
	ISAC Annual County flat fee				
	PBK license/ediscovery/hosted services				
	Interface Support				
	Adobe Premiere Pro	440			
	Evidence Sharing Cloud Platform - New FY27	17,000			
	(Active Case Storage Cost \$500 per TB)				
	(Cold Case Storage Cost \$240 per TB)				
	Department - Environmental Health				
	ESRI Arcview License (3 licenses)	2,100			
	(Creator Basic License \$700/user)				
	Schneider Geopermits Permitting	16,000			
	Shared w/ P&D - half				
	Department - Planning & Development				
	ESRI Arcview License (4 licenses)	2,100			
	(Creator Basic License \$700 (3) / Portal License Free)				
	Schneider Geopermits Permitting	16,000			
	Shared w/ Env. Health - half				
	Adobe Creative Suites (2)	2,300			
	Department - Recorders				
	Eagle Recorder - 5 public terminals	500			
	Tyler Eagle Recorder	19,500			
	Department - Sheriff				
	Open Fox maintenance	2,000			
	20 Java Licenses \$2.50/mo./user	700			
	Softcode - CivilServe (Tyler)	7,500			
	Department - Treasurers				
	Tyler - Treasurers Website	3,000			
	Solutions - Mics. Receipts - Daily Cash and GL	4,100			
01000-09110-471-52	Contractual Labor		28,000	12,000	19,053
	Incident Response Exercise	18,000			
	Infrastructure Support	10,000			
01000-09110-632-52	Data Processing Equipment		254,850	200,000	218,828
	Department - Countywide				

DEPARTMENT:	INFORMATION TECHNOLOGY - 52	FY 26/27	FY 26/27	FY 25/26	3yr Actual
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	Detail	sub-totals	Re-Est	Average
	Break/Fix (monitors, PCs, laptops, phones, etc.)	2,500			
	New Camera System - (Admin/Animal Control/Conservation/Engineer/HSC)	85,000			
	Department - Information Technology				
	Switch Replacements (3 total at \$8,000 ea)				
	Office 365 Backup Storage	12,000			
	County Storage Array Refresh	75,000			
	(12) Laptops (\$1,400 ea; 5yr rotation)	16,800			
	Department - Animal Control				
	None				
	Department - Assessor				
	None				
	Department - Auditor				
	(1) Desktops (\$1200 ea.; 5yr rotation)	1,200			
	Department - Board of Supervisors / Human Resources				
	(3) Laptops (\$1,400 ea; 5yr rotation)	4,200			
	(3) Dock (Desktop to Laptop add; \$250 ea)	750			
	Department - General Assistance				
	Computer,monitor, phone, 365 license (new position)	2,000			
	Department - Conservation				
	(2) Laptops (\$1,400 ea; 5yr rotation)	2,800			
	(2) Dock (Desktop to Laptop add; \$250 ea)	500			
	Computer,monitor, phone, Signature Pad, 365 license (new position)	2,300			
	Department - County Attorney				
	(9) Laptops (\$1,400 ea; 5yr rotation)	12,600			
	(9) Dock (Desktop to Laptop add; \$250 ea)	2,000			
	Department - Emergency Management				
	None				
	Department - Engineering				
	(1) Desktops (\$1200 ea; 5yr rotation)	1,200			
	Department - Environmental Health				
	(2) Desktops (\$1200 ea.; 5yr rotation)	1,200			
	(1) Laptop (\$1400 ea.; 5yr rotation)	1,400			

136

DEPARTMENT:	INFORMATION TECHNOLOGY - 52	FY 26/27	FY 26/27	FY 25/26	3yr Actual
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	Detail	sub-totals	Re-Est	Average
	Department - Facilities Management				
	(1) Laptops (\$1,400 ea; 5yr rotation)	1,400			
	(1) Desktops (\$1200 ea.; 5yr rotation)	1,200			
	Department - Planning & Development				
	None				
	Department - Recorder				
	(2) Desktops (\$1200 ea.; 5yr rotation)	2,400			
	Department - Sheriff				
	(4) Laptops (\$1,400 ea; 5yr rotation)	5,600			
	(3) Desktops (\$1200 ea.; 5yr rotation)	3,600			
	(4) Dock (Desktop to Laptop add; \$250 ea)	1,000			
	(1) High-end Desktop (\$2000 ea.; 5 yr rotation)	2,000			
	(2) UPS Replacements (\$500 ea)	1,000			
	Department - Treasurer				
	(11) Desktops (\$1200 ea.; 5yr rotation)	13,200			
	(DOT Reimburse Paying for 7 replacments)				
01000-09110-636-52	Office Equipment & Furniture (over \$500)		1,050	0	541
	(3) Office Chairs (\$350 a piece)	1,050			
	Department Total		1,248,911	1,091,590	767,851

61 Juvenile Court Services					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027	2025/2026			Budget	Used	Used	Used
					Budget	Re-est	Amended	Used YTD				
					Incr/Decr %	Budget	Original	Used %				
01000	03300	324	61	General Basic Youth Guidance Personal Items	50	50	50		50			
01000	03310	311	61	General Basic Family Protective Services Protective Living	120,000	95,000	120,000	14,551 12%	120,000	85,359	89,926	96,839
**** 61 Juvenile Court Services Total ****					120,050	95,050	120,050	14,551 12 %	120,050	85,359	89,926	96,839

FY 27 BUDGET REQUEST

DEPARTMENT: Juvenile Court Services

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27 PROJECTED EXPENSE	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000 03300 324 61	Personal Items Utilized for special needs for indigent clients such as emergency medicine, clothes, bus tickets etc. We have been successful in utilizing DCAT dollars and will continue to explore other funding sources first. As this is emergency based service and minimum amount, I request the Board to keep this service available.	50	50	50	0
01000 03310 311 61	Protective Living This fund is used to pay for court ordered detention and the cost of any medical treatment while the client is a resident of the detention facility. This also covers the county share of court ordered shelter care in shelters other than Rosedale.	120,000	120,000	95,000	90,708
DEPARTMENT REQUEST			120,050	95,050	90,708

53 Planning & Development				2026/2027	Budget Revenue Worksheet 2025/2026			2024/2025		2023/2024	2022/2023	
				Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd	
11000	00055	8490	53	Rural Services Basic Miscellaneous	1,400 55.56%	1,800	900	1,102 122%	900	1,330	560	930
11000	06000	2800	53	Rural Services Basic County Environment & Education Watershed/Flood Protection	800	960	800	600 75%	800	1,700	2,325	1,050
11000	06000	3200	53	Rural Services Basic County Environment & Education Building Permits	26,000 4.00%	26,000	25,000	11,907 48%	27,000	30,320	23,765	29,310
11000	06000	5000	53	Rural Services Basic County Environment & Education Zoning/Subdivision Fees	4,500	5,000	4,500	3,645 81%	4,500	7,045	6,225	4,395
11000	06000	5120	53	Rural Services Basic County Environment & Education E911 Sign Sales	670 1.52%	550	660	266 40%	660	935	740	680
11000	06000	8500	53	Rural Services Basic County Environment & Education Violation of Co Ordinance	1,500 50.00%	2,500	1,000	2,213 221%	800	2,968	1,067	698
**** 53 Planning & Development Total ****					34,870 6.12%	36,810	32,860	19,733 60 %	34,660	44,298	34,682	37,063

140

FY27 REVENUE BUDGET				
DEPARTMENT:	PLANNING AND DEVELOPMENT			
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27	FY26	3 YEAR
		PROJECTED REVENUE	RE-EST	AVG
11000-00055-8490-53	Miscellaneous	1,400	1,800	940
	The majority of this line item includes fees for property research report and revenues for requested printed materials. <i>The re-estimated amount for FY26 projects similar requests to the first five months of FY26.</i>			
11000-06000-2800-53	Watershed/Flood Protection Permits	800	960	1,692
	Fees collected from floodplain permit applications.			
11000-06000-3200-53	Building Permits	26,000	26,000	27,798
	Fees collected from zoning permit applications, including grading permits and sign permits. <i>Valuations were reviewed in December 2025 and have resulted in a slight increase in the base valuations (5% based on recommendations from the Story County Assessor) for the remainder of FY26 and are reflected in the re-estimated amounts.</i>			
11000-06000-5000-53	Zoning/Subdivision Fees	4,500	5,000	5,888
	Development applications (C2C Plan Amendments, Rezonings, Text Amendments, Variances, Subdivisions, Conditional Use Permit Applications, etc.)			
11000-06000-5120-53	911 Sign Sales	670	550	785
	911 sign fees to P&D. FY27 projection based on current FY trend and 3-year average.			
11000-06000-8500-53	Violation of County Ordinance	1,500	2,500	1,578
	Fines collected from violations (mostly starting construction prior to permit application/inspection.)			
	Department Total	34,870	36,810	38,681

53 Planning & Development					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027	2025/2026			Budget	Used	Used	Used
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %				
11000	06300	100	53	8	Rural Services Basic Land Use & Bldg Controls Pay Plan Staff	335,825 4.39%	313,000	321,700 166,239 52%	299,550	284,826	246,265	264,904
11000	06300	100	53	9	Rural Services Basic Land Use & Bldg Controls Extra Help	14,000	6,000	14,000			4,530	10,613
11000	06300	104	53		Rural Services Basic Land Use & Bldg Controls Overtime Pay	50		50	50			
11000	06300	106	53		Rural Services Basic Land Use & Bldg Controls Taxable Fringe Benefits	480 -20.00%	480	600 303 51%	600	816	530	260
11000	06300	110	53		Rural Services Basic Land Use & Bldg Controls F.I.C.A.	27,225 2.74%	24,500	26,500 12,619 48%	24,350	21,737	19,163	21,194
11000	06300	111	53		Rural Services Basic Land Use & Bldg Controls I.P.R.R.S.	32,400 4.18%	30,500	31,100 16,036 52%	28,800	27,373	23,326	25,717
11000	06300	113	53		Rural Services Basic Land Use & Bldg Controls Employer's Flex Benefits	7,000	7,000	7,000 3,633 52%	7,000	6,539	6,393	6,829
11000	06300	114	53		Rural Services Basic Land Use & Bldg Controls Employee's Insurances	71,460 24.06%	67,500	57,600 36,241 63%	53,400	51,483	47,807	52,646
11000	06300	128	53		Rural Services Basic Land Use & Bldg Controls Zoning Boards	2,040 6.25%	1,020	1,920 260 14%	120			243
11000	06300	250	53		Rural Services Basic Land Use & Bldg Controls Vehicle Fuels/Maint	1,830	1,830	1,830 555 30%	4,650	4,284	1,188	1,414
11000	06300	260	53		Rural Services Basic Land Use & Bldg Controls Office Supplies	1,600 61.62%	1,790	990 557 56%	2,200	2,225	950	1,233
11000	06300	294	53		Rural Services Basic Land Use & Bldg Controls Uniforms & Equipment		340	205		113	14,479	26
11000	06300	400	53		Rural Services Basic Land Use & Bldg Controls Legal Notices	3,300	3,300	3,300 1,527 46%	3,000	1,871	2,336	2,712
11000	06300	412	53		Rural Services Basic Land Use & Bldg Controls Postage & Mailing	1,500	1,000	1,500 472 31%	1,500	832	846	1,608
11000	06300	413	53		Rural Services Basic Land Use & Bldg Controls Employee Mileage & Exps.	50	50	50	50	15		

142

53 Planning & Development					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027	2025/2026			Budget	Used	Used	Used
					Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %				
11000	06300	414	53	Rural Services Basic Land Use & Bldg Controls Communication Services	2,700 -6.90%	2,400	2,900	1,316 45%	2,100	2,147	2,086	2,067
11000	06300	422	53	Rural Services Basic Land Use & Bldg Controls Education & Training	4,410	4,410	4,410	1,725 39%	5,010	3,717	921	2,040
11000	06300	444	53	Rural Services Basic Land Use & Bldg Controls Equipment Rent/Maint	1,100	1,100	1,100	693 63%	860	1,148	1,065	929
11000	06300	471	53	Rural Services Basic Land Use & Bldg Controls Contractual Labor	5,500 -26.67%	7,500	7,500		7,500			
11000	06300	480	53	Rural Services Basic Land Use & Bldg Controls Dues & Memberships	1,990 13.07%	1,800	1,760	567 32%	1,760	1,666	1,018	723
11000	06300	636	53	Rural Services Basic Land Use & Bldg Controls Office Equip. & Furniture					4,300	4,815		
**** 53 Planning & Development Total ****					514,460 5.90%	475,520	485,810	242,948 50 %	446,800	415,607	372,903	395,158

FY27 BUDGET					
DEPARTMENT:	PLANNING AND DEVELOPMENT				
ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27	FY26	3 YEAR
			EXPENSE	RE-EST	AVG
11000-06300-100-53-9	Extra Help		14,000	6,000	5,058
	Interns	14,000			
11000-06300-104-53	Overtime Pay		50	0	0
	Potential overtime pay.	50			
11000-06300-106-53	Taxable Fringe Benefits		480	480	535
	Reimbursement - Director cell phone at \$40/month.	480			
11000-06300-128-53	Zoning Boards		2,040	1,020	81
	Name Plates - 2 at \$20	40			
	Service Awards - 2 at \$100	200			
	Mileage reimbursement for PZC and BOA members	1,800			
11000-06300-250-53	Vehicle Fuels/Maintenance		1,830	1,830	2,295
	\$1,200 based on current FY usage	1,200			
	Scheduled maintenance (2 oil/filter changes at \$100, funds on wash card at \$50, wiper blades at \$80)	330			
	Unscheduled maintenance	300			
11000-06300-260-53	Office Supplies		1,600	1,790	1,469
	Basic Supplies (pens, paper, batteries, postcards)	800			
	NMI costs - monthly \$30 through March 2026, until such time we are not using Citizenserve	0		240	
	Development review signs (\$100/each)	100			
	Other unanticipated supplies and expenses (extra paper for large notices, etc.) We are pricing dry-erase boards for the conference room at the time the budget was developed. Also, when there are permit application refunds to process, those expenses come from this line item.	700		900	
11000-06300-294-53	Uniforms and Equipment		0	340	4,873
	<i>This is re-estimated for FY26 for expenses related to the purchase of steel-toe shoes/boots for the planner position as well as miscellaneous safety equipment.</i>	0			
11000-06300-400-53	Legal Notices		3,300	3,300	2,306
	Citation service costs - 4 at \$75	300			
	Publication of notices (assuming 6 ordinances, \$500 each)	3,000			
11000-06300-412-53	Postage & Mailing		1,500	1,000	1,095
	Notices and certified mail	1,500			

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY27 SUBTOTAL	FY27	FY26	3 YEAR
			EXPENSE	RE-EST	AVG
11000-06300-413-53	Employee Mileage & Exps		50	50	5
	Expenses related to employee vehicle use and expenses when used for work-related purposes.	50			
11000-06300-414-53	Communication Services		2,700	2,400	2,100
	Teams for five lines and Teams Conference Room License (FY 26 re-estimated also includes Aureon costs)	1,000		1,250	
	Verizon Wireless Hotspot and Phone	1,056			
11000-06300-422-53	Education and Training		4,410	4,410	2,226
	APA Iowa Conference (Planners) - includes registration, hotel, meals, and	1,900			
	Continuing education credits for Director (AICP/CFM)	1,000			
	AICP Test and Exam Prep Course (Planners)	1,320			
	CFM Exam (Planner)	190			
11000-06300-444-53	Equipment Rent/Maint		1,100	1,100	1,047
	Marco bizhub C258 printer/scanner/copier	1,100			
11000-06300-471-53	Contractual Labor		5,500	7,500	0
	ISU Design Studio - Urban Expansion Areas Planning Study and Implementation Project	5,000			
	Updates to C2C Plan - Chapter 6 - Economic Prosperity - anticipate this would mostly be completed in FY26 with minor work remaining at the beginning at FY27	500		7,500	
11000-06300-480-53	Dues and Memberships		1,990	1,800	1,136
	American Planning Association (Planners) - includes Iowa APA	800			
	County Zoning Officials (Department-wide)	80			
	APA/AICP, IFSMA, and ASFPM (Director)	930			
	Association of State Floodplain Managers - Planner	180			
11000-06300-636-53	Office Equip & Furniture		0		1,605
		TOTAL	40,550	32,680	25,832

07 Recorder				Budget Revenue Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
	Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd		
01000 00054 6000 07	General Basic Interest On Investments	350	350	350 117 33%	260	242	257	162		
27000 00054 6000 07	Recorder's Record Mgmt Interest On Investments	1,800	1,700	1,800 720 40%	1,000	1,782	1,948	788		
01000 00055 8220 07	General Basic Miscellaneous Overpayment - \$5 or Less	300	250	300 67 22%	300	230	148	275		
01000 08000 4000 07	General Basic Government Services Recording Of Instruments	310,000 1.31%	306,000	306,000 135,695 44%	300,000	228,601	201,977	217,327		
01000 08000 4010 07	General Basic Government Services Snowmobile Fees	1,200 -35.14%	1,200	1,850 359 19%	1,800	1,125	1,722	1,346		
01000 08000 4020 07	General Basic Government Services Boat Fees	2,900	2,900	2,900 1,823 63%	8,260	6,262	1,371	1,813		
01000 08000 4030 07	General Basic Government Services Hunting & Fishing Fees	40	40	40 14 35%	40	28	21	34		
01000 08000 4040 07	General Basic Government Services Real Estate Transfer Tax	211,000 8.76%	205,000	194,000 121,810 63%	190,000	164,979	144,930	172,356		
01000 08000 4060 07	General Basic Government Services Copy Fees	4,000	4,000	4,000 1,836 46%	4,800	3,718	4,632	5,615		
01000 08000 4070 07	General Basic Government Services ATV Writing Fees	7,100 1.43%	7,000	7,000 3,018 43%	6,000	5,939	6,492	4,429		
01000 08000 4080 07	General Basic Government Services DNR Fees	10 -50.00%	20	20 12 60%	40	30				
01000 08000 4100 07	General Basic Government Services Change Of Title Fees	17,900 .28%	17,850	17,850 9,100 51%	17,500	16,105	15,330	14,980		
01000 08000 4130 07	General Basic Government Services Vital Statistic Fees	26,000 1.96%	25,750	25,500 14,268 56%	25,000	23,516	24,392	25,024		
27000 08000 4140 07	Recorder's Record Mgmt Government Services Records Mgmt Fee	10,500 2.94%	10,300	10,200 5,934 58%	10,000	10,140	9,207	9,960		
01000 08000 4150 07	General Basic Government Services Passport Fees	35,500 1.43%	35,000	35,000 14,805 42%	32,000	33,935	34,705	34,490		
**** 07 Recorder Total ****		628,600 3.59%	617,360	606,810 309,578 51 %	597,000	496,632	447,132	488,679		

145

146

FY 2027 Budget REVENUE

DEPARTMENT: Recorder

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED REVENUE	FY 26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-00054-6000-07	Interest on Investments Interest from Recorder bank account	350	350	320	220
27000-00054-6000-07	Interest on Investments - Records Management	1,800	1,800	1,700	1,506
01000-00055-8220-07	Overpayments - \$5.00 or Less Revenue budgeted is much lower due to the uptick of Esubmissions. We estimate 85% of recordings are done electronically, so not much for overpayments.	300	300	250	218
01000-00055-8490-07	Miscellaneous Revenue from the Great Iowa Treasure Hunt in FY23	0	0	0	30
01000-08000-4000-07	Recording of Instruments Includes the recording fees charged to record documents, postage received and non-standard fees	310,000	310,000	306,000	215,972
01000-08000-4010-07	Snowmobile Fees \$2 Writing fee/machine, title and lien fees. Law Changed 7/1/2024, for in state owners; no longer pay User Permit Fee. Revenue down.	1,200	1,200	1,200	1,331
01000-08000-4020-07	Boat Fees \$2 writing fee/boat and lien fees. Title fee goes to conservation budget. 3 year renewal period. Next expiration April 30, 2028.	2,900	2,900	2,900	3,149
01000-08000-4030-07	Hunting & Fishing Fees Started selling Hunting & Fishing licenses in Spring 2015. Office receives \$.50/license	40	40	40	28
01000-8000-4040-07	Transfer Tax The county retains 17.25% of the tax collected on conveyances of property transfers.	211,000	211,000	205,000	160,755
01000-08000-4060-07	Copy Fees Our office charges \$.50/page and has seen a vast reduction of copy fee revenue as more historic data is uploaded to ILR and the Cott OIB.	4,000	4,000	4,000	4,655
01000-08000-4070-07	ATV Fees \$2 writing fee/vehicle, title & lien fees. Includes ATV, ORV, OHV, ORM. Annually renewed.	7,100	7,100	7,000	5,620
01000-08000-4080-07	DNR Fees County Receives \$2 for boat/snow/orv/atv dealer certificate renewals..	10	10	20	10
01000-08000-4100-07	Change of Title Fees Auditor's transfer fees (\$5.00 per parcel) charged on documents of conveyance	17,900	17,900	17,850	15,472

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED REVENUE	FY 26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-08000-4130-07	Vital Statistics Fees County's portion of certified copy fees for vital records and marriage app fees (County receives \$4/record)	26,000	26,000	25,750	24,311
27000-08000-4140-07	Records Management Fees Receive \$1/document recorded. The number of recorded docs is following the upswing in the economy.	10,500	10,500	10,300	9,769
01000-08000-4150-07	Passport Fees The county collects \$35.00 for each passport application and \$15 for passport photos taken in our office.	10,500 25,000	35,500	35,000	34,377
Department Total			628,600	617,330	477,423

147

148

07 Recorder					Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023		
					2026/2027	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used	
				Budget Incr/Decr %									
01000	08110	100	07	1	General Basic Recording-Pub.Documents Elected Officers	124,285 2.03%	118,500	121,815	63,345 52%	117,090	114,249	107,888	94,582
01000	08110	100	07	2	General Basic Recording-Pub.Documents Statutory Deputies	106,543 2.01%	100,850	104,443	54,237 52%	100,427	97,837	92,431	81,098
01000	08110	100	07	8	General Basic Recording-Pub.Documents Pay Plan Staff	162,850 7.64%	151,285	151,285	80,908 53%	143,420	143,164	131,727	124,407
01000	08110	106	07		General Basic Recording-Pub.Documents Taxable Fringe Benefits	35	35	35			25	6	
02000	08110	110	07		General Supplemental Recording-Pub.Documents F.I.C.A.	30,800 4.23%	28,000	29,550	14,995 51%	28,300	26,820	24,905	22,494
02000	08110	111	07		General Supplemental Recording-Pub.Documents I.P.E.R.S.	38,000 4.21%	36,000	36,465	19,183 53%	34,900	34,358	32,141	29,131
01000	08110	113	07		General Basic Recording-Pub.Documents Employer's Flex Benefits	8,720	8,720	8,720	4,722 54%	8,720	8,718	8,427	8,500
02000	08110	114	07		General Supplemental Recording-Pub.Documents Employee's Insurances	84,400 2.43%	81,000	82,400	43,760 53%	79,305	78,558	73,961	77,266
01000	08110	260	07		General Basic Recording-Pub.Documents Office Supplies	3,000 -15.97%	3,000	3,570	957 27%	3,500	1,932	2,783	4,037
01000	08110	412	07		General Basic Recording-Pub.Documents Postage & Mailing	4,500	4,500	4,500	2,109 47%	6,500	4,394	4,069	3,978
01000	08110	414	07		General Basic Recording-Pub.Documents Communication Services	1,200 -51.02%	2,000	2,450	1,041 42%	3,100	2,120	2,400	2,378
01000	08110	422	07		General Basic Recording-Pub.Documents Education & Training	4,500	4,500	4,500	1,976 44%	4,500	4,067	3,114	1,576
01000	08110	444	07		General Basic Recording-Pub.Documents Equipment Rent/Maint	8,280	8,280	8,280	2,575 31%	6,680	5,519	4,360	2,949
01000	08110	480	07		General Basic Recording-Pub.Documents Dues & Memberships	730	730	730	695 95%	730	680	430	380
27000	08110	630	07		Recorder's Record Mgmt Recording-Pub.Documents Records Mgmt Equipment	7,000	7,000	7,000		53,370	34,370	10,800	
**** 07 Recorder Total ****					584,843 3.38%	554,400	565,743	290,503 51 %	590,542	556,811	499,442	452,776	

FY 2027 Budget Request EXPENSES

DEPARTMENT: Recorder

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED EXPENSE	FY 26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000-08110-104-07	Overtime Pay				0
01000-08110-106-07	Taxable Fringe Benefits		35	35	16
		35			
01000-08110-260-07	Office supplies All paper, toner, other printer supplies (incl. passport supplies), new credit card thermal receipt paper, window & regular envelopes, deposit slips and Cash Management user fee, general office supplies.		3,000	3,000	2,917
		3,000			
01000-08110-412-07	Postage & Mailing Passport mailings daily (\$18.20) X 130 days Recorded documents mailed to customers ATV/Snow/OHV renewals mailed (All OHVs expire December 31st each year)		4,500	4,500	4,147
		2,365			
		575			
		1,560			
01000-08110-414-07	Communication Services 6 phone lines for office (Budget \$100/month)		1,200	2,000	2,299
		1,200			
01000-08110-422-07	Education & Training 2 annual schools (ISAC) for recorder & deputy/clerk, recorder & Re-certification classes & ISAC University, continuing education training with vitals (IDPH), ICRA Summer School, passport training. Budgeting to attend National PRIA Conference.		4,500	4,500	2,919
		4,500			
01000-08110-444-07	Equipment Rent & Maintenance COTT Online Index Book Maintenance/Site Fee (\$270/month) Increase from \$140/month ICRA ILR Annual Maintenance Fee (cost sharing credit substantially less) MARCO copy machine & printer (est. \$100/month) OSDI moveable shelving annual maintenance in recorder library		8,280	8,280	4,276
		3,240			
		3,100			
		1,200			
		740			
01000-08110-480-07	Dues & Memberships Main Street Nevada Annual Membership for Story County (shared with County Treasurer) Iowa County Recorder's Association (\$300), PRIA (Property Records Industry Assn) \$145 Iowa Conservation & Preservation Consortium (\$35)		730	730	497
		250			
		445			
		35			
27000-08110-630-07	Records Management Expenditures Old historic book repair (3 books X \$1,000) Upload historical documents into Tyler Eagle Recorder to make available on ILR(\$4000/upload)		7,000	7,000	15,057
		3,000			
		4,000			
ADMINISTRATIVE SERVICE OPERATING DEPARTMENT REQUEST			29,245	30,045	32,128

149

Story County Sheriff's Office

Paul H. Fitzgerald, Sheriff



150

Civilian Office Services Supervisor Request and Organizational Restructure

December 15, 2025

In December 2021, we presented to the Board of Supervisors a comprehensive plan to address staffing challenges within the Field Services Division. That plan included a request for additional deputies to strengthen patrol coverage across our three shifts, as well as the addition of a sergeant position to close a supervision gap on first-shift patrol and help address daily administrative and operational demands.

Since that time, we have added three deputies, and their presence has had a meaningful, positive impact on our ability to provide service to Story County. However, the need for an additional sergeant within the Field Services Division remains unresolved. Currently, we are placing a growing combination of administrative responsibilities and patrol supervision duties on a single individual. This leaves the first-shift patrol sergeant unable to provide the supervision the job requires, or the coverage for calls for service the community expects from on-shift supervisor. The lack of consistent administrative support also places an unsustainable strain on the Field Services Commander, who is left without sufficient time to adequately fulfill core responsibilities that are essential to both short- and long-term operational effectiveness.

151
Over the past year, I met extensively with my command staff to identify a fiscally responsible path to meeting our staffing needs, with a particular focus on adding a sergeant to the Field Services Division while minimizing the financial impact. I tasked my commanders with developing a solution that would allow us to add a sergeant without requiring funding for an additional sworn position. Through targeted internal reorganization, we have identified a workable approach: reassigning the sworn sergeant currently serving in the Support Services Division to Field Services. This reassignment would allow the Field Services Commander to devote necessary attention to medium- and long-term planning and operations, while ensuring first-shift patrol has a full-time sergeant working the same rotation. It would also enhance our patrol presence by allowing the patrol sergeant to remain in the field rather than being tied down by administrative duties.

Implementing this reorganization, however, requires backfilling the Support Services sergeant position with a civilian supervisor. This civilian supervisor would assume many of the responsibilities currently handled by the sworn sergeant and would function as a working supervisor to help Support Services remain responsive to increasing demands. As one example, garnishment processing has increased from 291 per week in 2024 to 630 per week in 2025.

Our request is to add a civilian office services supervisor position. This addition eliminates the need to request an additional sworn sergeant and represents a significantly more cost-effective solution, as outlined on the following page.

Additional Civilian Supervisor

- Appx. Salary - \$81,500
- Health Insurance - \$24,400
- Flex - \$1,744
- Life/Disability - \$254
- FICA - \$6,235
- IPERS - \$7,987
- Supervisory Training - \$4,000
- Uniforms/Equipment - \$1,000

TOTAL: \$127,120

Additional Sworn Sergeant

- Salary - \$96,336
- Health Insurance - \$24,400
- Flex - \$1,744
- Life/Disability - \$254
- FICA - \$7,505
- IPERS - \$11,736
- ILEA Certification - \$9,250
- Uniforms/Equipment - \$20,000
- Equipped Vehicle - \$90,000

TOTAL: \$ 261,225

Office Services Supervisor- Job Description

Summary

This person would be responsible for supervising the day-to-day operations of the Financial Data Managers and Office Services Technicians within the Sheriff's Office, as well as being the manager of a number of specialized tasks in the front office.

Job Duties/Responsibilities

- Assists the division commander operate the division. Provide input to the commander on administrative and management issues including new or revised policy and procedures; serves on various committees and boards throughout the county, as assigned or requested
- Assists with creating and maintaining of annual budget; assists in monitoring and re-evaluating budget to control expenses; prepares and maintains a variety of reports, records, and data for the commander
- Reports to the Sheriff, Chief Deputy, and commander at required staff meetings and at other times when necessary; acts as a supervisor within the chain of command
- Coordinates in-service training activities for the Sheriff's Office by working in conjunction with the designated training coordinators in the other divisions; ensures all mandated training for employees is completed when required and appropriate documentation is on file in adherence to Iowa Code
- Supervises and participates in the preparation and service of civil process papers; prepares sheriff sales and condemnations; docket and processes garnished funds for proper agencies
- Operates state and county computer terminals; enters and retrieves data and information, and is responsible for the Sexual Offender Registry; operates other office equipment, as needed, to complete job related duties. Supervise compliance checks and sex offender registry, ensuring registered sex offender's compliance is assigned to sworn staff and documented in a timely manner.
- Processes weapon permits, permits to carry and permits to acquire; receives monies from weapon permit transactions and documents these transactions, as well as ensure suspension and revocation documentation is processed
- Oversees and reviews the processing of approved claims for payment
- Oversees office operations and purchases office supplies; acts as the contact person for agencies and organizations that have contractual agreements with the sheriff's office. Ensuring they are staffed and billed appropriately
- Requisitions office supplies and equipment, and receives shipment and reviews invoice for accuracy; maintains inventory lists
- Coordinates Freedom of Information Act (FOIA) requests. Works with supervisors throughout the Sheriff's Office as well as with the County Attorney's Office and Board of Supervisors to meet the requirements of FOIA
- Coordinates Citizen's Academy. Schedule the program, ensure instructors are identified, as well as prepare and collect documentation including applications, participant evaluations, and certificates of completion
- Manages internship program by collecting applications, evaluating candidates, maintaining participant's schedule, and completing evaluations
- Ensures the Sheriff's Office inventory is up to date and liaison with the Auditor's Office to complete annual spot checks
- Ensures condemnations, sheriff sales, as well as civil process and billing is properly completed
- Oversees proper distribution of paperwork throughout the office from the Clerk of Court

152

- Ensures Uniform Crime Reporting (UCR) is completed and in adherence to federal standards
- Oversees application of records management system and TraCS, as it pertains to records and officer's reports
- Recommends new hires, instructs staff, assigns/checks work of staff, conducts oral and prepares written performance reviews, and administer the collective bargaining agreement; gives positive feedback to subordinates when appropriate and recommends disciplinary action up the chain of command
- Approves overtime, vacation, and sick leave requests for staff; approves/handles time sheets and scheduling alterations during the month (i.e. days off, vacation, sick leave, etc)
- Handles difficult and sensitive situations involving staff or people and agencies outside of the unit's jurisdiction when the Commander is not available
- Investigates complaints from the public or other agencies against staff, as assigned
- Reviews paperwork, citations, complaints, etc. completed by staff to see that it is complete, accurate and without grammatical errors
- Gathers information and conducts regular roll call meetings for staff
- May be required to work day, evening, or night shift, and alternate between shifts; may be required to work holidays and weekends
- Works in command posts for planned events to include ISU Football Games and other structured events when a command post is utilized
- Responds to emergency calls when needed
- Performs other duties and special assignments as assigned

Qualifications

Experience- 1 year as an Office Services Technician/Financial Data Manager (OST/FDM) or three years of administrative experience in a different position

Skills and Abilities

Good interpersonal skills. Ability to effectively deal with the public (both on the telephone and in person) in a pleasant, clear voice. Ability to effectively supervise others. Neat appearance. Ability to use personal computer, calculator, fax machine, and other office equipment. Working knowledge of Microsoft Office products. Ability to obtain an Iowa driver's license and operate a motor vehicle. Educational Development Ability to read, write, and perform basic mathematic calculations which would normally be acquired through secondary education, plus high school graduate or equivalent.

Physical and Environmental Characteristics

The work is typically performed while sitting at a desk or table or while intermittently sitting, standing, or stooping. The employee occasionally lifts light (24 pounds or less) objects. The work is typically performed in an office.

					Budget Revenue Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027		2025/2026					
05 Sheriff					Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd
01000	00054	6000	05	General Basic								
				Interest On Investments	230	200	230	93 40%	300	199	398	269
28000	00054	6000	05	Jail Inmate Commissary								
				Interest On Investments	3,000	3,200	3,000	1,657 55%	2,500	3,237	3,179	1,391
01000	00055	8490	05	General Basic								
				Miscellaneous	500 -33.33%	750	750	1,535 205%	750	426	270	3,474
01000	01000	2501	05	General Basic								
				Public Safety & Legal Services	111,580	108,660		33,603	105,900	126,630	102,678	98,688
				Contract Law Enforcement	2.69%		108,660	31%				
11000	01000	2501	05	Rural Services Basic								
				Public Safety & Legal Services	560,916	547,190		294,326	533,860	519,026	514,945	508,130
				Contract Law Enforcement	2.51%		547,190	54%				
01000	01000	2502	05	General Basic								
				Public Safety & Legal Services	100,000	80,000		41,578	50,000	52,820	995	54,391
				Care Of Prisoners	33.33%		75,000	55%				
01000	01000	2682	05	General Basic								
				Public Safety & Legal Services	500	500			1,000			901
				Local Gov't Payments			500					
11000	01000	2682	05	Rural Services Basic								
				Public Safety & Legal Services	1,000	1,000		981	1,500	1,559	1,558	4,994
				Local Gov't Payments								
01000	01000	2710	05	General Basic								
				Public Safety & Legal Services	7,500	7,500		1,050	6,400	6,800	16,480	7,015
				Other State Grants			7,500	14%				
11000	01000	2710	05	Rural Services Basic								
				Public Safety & Legal Services	18,000	18,000		6,251	18,000	14,915	16,356	14,725
				Other State Grants			18,000	35%				
01000	01000	2890	05	General Basic								
				Public Safety & Legal Services	9,500	9,500		4,454	12,500	12,294	5,174	10,050
				Misc Fed Grants/Reimb			9,500	47%				
11000	01000	2890	05	Rural Services Basic								
				Public Safety & Legal Services	35,000	34,965		34,965	33,000	33,300	33,300	34,604
				Misc Fed Grants/Reimb	6.06%		33,000	106%				
01000	01000	2890	05 61	General Basic								
				Public Safety & Legal Services	2,000	1,800		600	2,600	1,800	1,800	1,600
				SSA Recoveries			2,000	30%				
				SSA Recoveries								
01000	01000	4400	05	General Basic								
				Public Safety & Legal Services	150,000	150,000		74,944	150,000	138,942	137,490	149,147
				Sheriff's Fees			150,000	50%				
01000	01000	4410	05	General Basic								
				Public Safety & Legal Services	20,000	20,000		9,160	20,000	14,605	17,270	23,255
				Weapons Permits			20,000	46%				

155

156

					Budget Revenue Worksheet				2024/2025	2023/2024	2022/2023	
					2026/2027		2025/2026					Budget
05 Sheriff					Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd
01000	01000	4440	05	General Basic Public Safety & Legal Services Prisoner Room/Board Reimb	75,000	50,000	75,000	23,904 32%	90,000	51,755	75,645	89,821
01000	01000	5090	05	General Basic Public Safety & Legal Services Other General Gov't Fees	17,500 75.00%	17,500	10,000	18,288 183%	11,400	11,493	18,314	8,320
11000	01000	5090	05	Rural Services Basic Public Safety & Legal Services Other General Gov't Fees	18,500 23.33%	20,000	15,000	20,560 137%	26,600	27,970	10,855	11,180
28000	01000	6220	05	Jail Inmate Commissary Public Safety & Legal Services Concessions/Commissary	50,000	40,000	50,000	14,793 30%	50,000	38,394	31,596	40,957
22000	01000	8100	05	Special Law Enforcement Public Safety & Legal Services Donations	500	500	500	50 10%	500	1,250	100	4,847
01000	01000	8200	05	General Basic Public Safety & Legal Services Unclaimed Voided Checks	100	100	100		100			
01000	01000	8480	05	General Basic Public Safety & Legal Services Fuel Tax Refunds*	15,400	15,600	15,400	7,862 51%	15,400	15,505	15,824	14,296
22000	01000	8510	05 255	Special Law Enforcement Public Safety & Legal Services Equitable Sharing DOJ	3,500	3,500	3,500		3,500	10,375	31,755	36,749
22000	01000	8520	05	Special Law Enforcement Public Safety & Legal Services Sale of Seized Property	2,000	10,000	2,000	187 9%	2,000	54	1,604	206
22000	01000	8521	05	Special Law Enforcement Public Safety & Legal Services Restitutions*	50	50	50		50			
**** 05 Sheriff Total ****					1,202,276 4.83%	1,140,515	1,146,880	590,841 52 %	1,137,860	1,083,349	1,062,254	1,119,010

FY 27 BUDGET REVENUE

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	REVENUE ACCOUNT DESCRIPTION/NARRATIVE	FY 27	FY 26	3 YEAR
		PROJECTED	RE-EST	AVERAGE
		Revenue	Revenue	ACTUAL
01000-00054-6000-05	Interest on Investments	230	200	289
	This is the interest earned in the Sheriff's bank account on money deposited from civil fees, garnishments, etc. The majority of these funds are paid out monthly to the Story County Treasurer. Earned: FY23 \$269; FY24 \$398; FY25 \$199			
28000-00054-6000-05	Interest on Investments - Commissary Fund	3,000	3,200	2,602
	This is the interest on the Inmate Commissary Account. Earned: FY23 \$1391; FY24 \$3,179; FY25 \$3,237			
01000-00055-8490-05	Miscellaneous	500	750	1,390
	This fund is generated from rebates, reimbursement from schools, or refunds from previously expended county dollars, etc. Reduction comes from medication reimbursements moved to a different line item. FY23 \$3,474; FY24 \$270; FY25 \$426			
01000-0100-2501-05	Contract Law Enforcement (General)	111,580	108,660	109,332
	Dispatch Contract Services Agreement based on the per capita rate of \$7.27. City of Nevada, \$50,344.75 (2020 Census population 6,925); Story City \$24,369.04 (2020 Census population 3,352) and City of Huxley \$36,866.17 (2020 Census Huxley pop 4,244 + Cambridge 827 = 5,071); Total 15,348 = \$111,579.96			
11000-0100-2501-05	Contract Law Enforcement (Rural)	560,916	547,190	514,033
	Law Enforcement Services Contracted based on a per capita rate of \$71.94. Based on the 2020 Census: Collins (pop 495), Colo (pop 845), Gilbert (pop 1,211), Kelley (pop 304), Maxwell (pop 859), McCallsburg (pop 353), Roland (pop 1,362), Sheldahl (pop 297), Slater (pop 1,543), Zearing (pop 528) Total per capita number 7,797 x \$71.94 = \$560,916.18.			
01000-01000-2502-05	Care of Prisoners	100,000	80,000	36,069
	We currently have a MOU with the US Marshalls, Polk County and DHS to house inmates. We realize these contracts are not indefinite. Previous fiscal year collections: FY23 \$54,391; FY24 \$995; FY25 \$52,820			
01000-01000-2682-05	Local Government Payments	500	500	300
	This fund is generated from reimbursements from the Meth Hot Spots Grant and the Anti-Heroin Grants running through the 443-45 (CIDTF) line item.			
11000-01000-2682-05	Local Government Payments	1,000	1,000	2,704
	This is for rural fund reimbursements			

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	REVENUE ACCOUNT DESCRIPTION/NARRATIVE	FY 27	FY 26	3 YEAR
		PROJECTED	RE-EST	AVERAGE
		Revenue	Revenue	ACTUAL
01000-01000-2710-05	Other State Grants (General)	7,500	7,500	10,098
	State generated grant reimbursements for general fund employees i.e.; Telecommunicators who work overtime for the GTSB projects, GTSB grant reimbursed equipment purchases, DRE for Combs, etc. GTSB reimburse: FY23 \$7,015; FY24 \$16,480; FY25 \$6,800			
11000-01000-2710-05	Other State Grants (Rural)	18,000	18,000	15,332
	State generated grant reimbursements for rural fund employees i.e.; Deputies working GTSB special projects, overtime is reimbursed by the State of Iowa. GTSB/drug interdiction for rural fund employees FY23 \$14,725; FY24 \$16,356; FY25 \$14,915			
01000-01000-2890-05	Miscellaneous Federal Grants (General) SCAAP & DOJ Vest Grant, FBI-CIGTF	9,500	9,500	9,173
	SCAAP is the federally funded State Criminal Alien Assistance Program. It is a review of jail admissions and releases that meet a certain criteria. If we qualify, we receive federal dollars. Intelligence received suggests these funds may disappear. There is no accurate way to determine an anticipated amount or if the government will continue to fund this grant. Dept. of Justice Bullet Proof Vest grant, and FBI-CIGTF Reimbursements. (Anticipate \$2,000 for vest and \$7,500 for FBI-CIGTF reimbursements.)			
11000-01000-2890-05	Miscellaneous Federal Grants (Rural)	35,000	34,965	33,735
	The Byrne Grant Fund is for reimbursement of a portion of Drug Task Force Officer's salary. The Byrne Grant is a vulnerable topic when it comes to Federal cuts and we only anticipate that it will continue to be funded by the Federal Government and our award will remain comparable to recent past years.			
01000-01000-2890-05 61	Miscellaneous Federal Grants (General) SSN Recoveries	2,000	1,800	1,733
	Funds receipted here are payments received from the Federal Government per a reward agreement from Social Security for notifying the Federal Government of individuals in custody who are drawing Social Security benefits while they are in jail. FY23 \$1,600; FY24 \$1,800; FY25 \$1,800			
01000-01000-4400-05	Sheriff's Fees	150,000	150,000	141,860
	This is generated from service and mileage fees we charge for service of court documents, legal notices, etc. (pursuant to the Code of Iowa), as well as the county sheriffs surcharge fee on tickets (collected by and paid over to the county treasurer by the Clerk of Court). FY23 \$149,147; FY24 \$137,490; FY25 \$138,942.			

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	REVENUE ACCOUNT DESCRIPTION/NARRATIVE	FY 27 PROJECTED	FY 26 RE-EST	3 YEAR AVERAGE
		Revenue	Revenue	ACTUAL
01000-01000-4410-05	Weapons Permits	20,000	20,000	18,377
	This is revenue retained by the county for issuance of permits to carry concealed weapons, governed by the Iowa Department of Public Safety. FY23 \$23,255; FY24 \$17,270; FY25 \$14,605.			
01000-01000-4440-05	Prisoner Room/Board Reimbursement	75,000	50,000	72,407
	Under the Code of Iowa, the sheriff may charge room and board to sentenced prisoners. FY23 \$89,821; FY24 \$75,645; FY25 \$51,755. With the revenue in this line item being dependent on past inmates ability to pay, we can only estimate based on prior information and current FY trend.			
01000-01000-5090-05	Other General Gov't Fees (General)	17,500	17,500	12,709
	This line item is for contract labor payments for overtime/off duty work of general fund employees for contractual off-duty job assignments. FY23 \$8,230; FY24 \$18,314; FY25 \$11,493			
11000-01000-5090-05	Other General Gov't Fees (Rural)	18,500	20,000	16,668
	This line item is for contract labor payments for overtime work of rural fund paid employees for contractual off-duty job assignments. FY23 \$11,180; FY24 \$10,855; FY25 \$27,970			
01000-01000-8480-05	Fuel Tax Refund	15,400	15,600	15,209
	This is the refund of state tax paid on gasoline used by our office. The refund is filed every 6 months. FY23 \$14,296; FY24 \$15,824; FY25 \$15,505			
	General Fund and Rural Fund Subtotals	1,146,126	1,086,365	1,014,020
28000-01000-6220-05	Concessions/Commissary	50,000	40,000	36,982
	This figure varies due to purchases by inmates on commissary items during their incarcerations. Jail staff has been making adjustments on the items offered for inmates to purchase, however, if they don't have any money, inmates purchases drop down. FY23 \$40,957; FY24 \$31,596; FY25 \$38,394			
28000-00055-8200-99	Unclaimed Voided Checks	1,000	1,000	1,178
	Checks issued two years ago to inmates upon release; not cashed. FY23 \$600; FY24 \$1,319; FY25 \$1,529			
22000-01000-8100-05	Donations (Special Projects Fund)	500	500	2,066
	Donations that are received from private companies such as Alliant Energy, Burke Marketing, etc. Historically, this line item ranges between \$500-\$1,000. FY23 \$4,847; FY24 \$100; FY25 \$1,250.			

1160

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	REVENUE ACCOUNT DESCRIPTION/NARRATIVE	FY 27 PROJECTED	FY 26 RE-EST	3 YEAR AVERAGE
		Revenue	Revenue	ACTUAL
22000-01000-8100-05-67	Donations (Special Projects Fund-Dive Team)	0	0	0
	Donations specifically ear marked for the volunteer dive team. The donated funds are used for equipment purchases that will benefit the dive team.			
22000-01000-8520-05	Sale of Seized Property	2,000	10,000	621
	These are estimated funds received from property forfeited by the court as a result of criminal activity. The Central Iowa Drug Task Force has been active in fighting the drug war; which results in seizing drug money/personal property for forfeiture and eventual sale of the items. However, the proceeds must be split seven (7) ways with all full-time task force agencies. FY23 \$206; FY24 \$1,604; FY25 \$54. This is difficult to estimate as it is based on unknowns.			
22000-01000-8510-05-255	Forfeitures: Equitable Sharing DOJ (Federal Funds)	3,500	3,500	26,293
	These are estimated funds received from property forfeited by the court as a result of criminal activity. The FBI-CIGTF along with the Central Iowa Drug Task Force has been active in fighting the drug war; which results in seizing drug money/personal property for forfeiture. These funds are from Federal cases only. FY23 \$36,749; FY24 \$31,755; FY25 \$10,375			
22000-0100-8521-05	Restitutions	50	50	
	This line item is court ordered restitutions to be paid to the sheriff for reimbursement of property damages, money expended in investigations, etc. This figure is highly variable as a result of the inability to predict losses and the ability of most defendants to pay. FY23 \$0; FY24 \$0; FY25 \$0.			
	Subtotals	57,050	55,050	67,140
35000-01000-5190-05	Sheriff's Reserve Officer's Fund	500	200	246
	Reserves working under the Sheriff's contract work agreements for the Reserve Unit's private use, i.e.: ISU football games, special assignments, special events, etc. History - FY23 \$504; FY24 \$120; FY25 \$114			
01000-01000-2682-99	Local Government Payments	2,500	1,500	2,798
	This fund is generated from reimbursements for medications paid out of the 302-99 line item. FY23 \$4,159; FY24 \$2,553; FY25 \$1,681			
	ADMINISTRATIVE SERVICE OPERATING			
	DEPARTMENT REQUEST			
	All Funds Revenue Total	1,203,176	1,141,415	1,081,160

05 Sheriff						Budget Expenditure Worksheet			2024/2025		2023/2024	2022/2023	
						2026/2027	2025/2026			Budget	Used	Used	Used
						Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %				
01000	01999	100	05	1	General Basic Sheriff Clearing Account Elected Officers	195,838 2.03%	186,000	191,945	99,817 52%	184,500	180,019	170,377	158,783
01000	01999	100	05	2	General Basic Sheriff Clearing Account Statutory Deputies	167,162 2.02%	159,000	163,855	85,157 52%	157,525	153,596	145,403	135,522
01000	01999	100	05	5	General Basic Sheriff Clearing Account Bargaining Unit Staff	5,454,900 3.90%	5,100,000	5,250,000	2,663,281 51%	4,943,535	4,792,266	4,505,066	4,309,373
11000	01999	100	05	5	Rural Services Basic Sheriff Clearing Account Bargaining Unit Staff	1,859,500 4.47%	1,780,000	1,780,000	924,788 52%	1,709,565	1,689,891	1,598,742	1,655,924
01000	01999	100	05	8	General Basic Sheriff Clearing Account Pay Plan Staff	116,551 7.62%	108,300	108,300	76,796 71%	102,605	102,427	96,224	92,355
01000	01999	101	05		General Basic Sheriff Clearing Account Education Incentive Pay	2,550	2,550	2,550	1,350 53%	2,550	2,520	2,520	2,315
11000	01999	101	05		Rural Services Basic Sheriff Clearing Account Education Incentive Pay								135
01000	01999	103	05		General Basic Sheriff Clearing Account Shift Differential	25,500	25,500	25,500	13,621 53%	25,500	24,734	24,585	24,029
11000	01999	103	05		Rural Services Basic Sheriff Clearing Account Shift Differential	10,300	10,300	10,300	5,048 49%	10,300	9,483	10,257	9,696
01000	01999	104	05		General Basic Sheriff Clearing Account Overtime Pay	175,000	205,000	175,000	113,750 65%	270,000	260,485	246,286	191,208
11000	01999	104	05		Rural Services Basic Sheriff Clearing Account Overtime Pay	90,000	90,000	90,000	45,413 50%	88,500	86,617	82,178	87,460
01000	01999	106	05		General Basic Sheriff Clearing Account Taxable Fringe Benefits	5,920 -54.46%	6,000	13,000	3,274 25%	12,404	12,163	15,261	12,626
11000	01999	106	05		Rural Services Basic Sheriff Clearing Account Taxable Fringe Benefits	2,750	2,750	2,750	1,190 43%	2,750	2,436	4,300	5,555
02000	01999	110	05		General Supplemental Sheriff Clearing Account P.I.C.A.	478,600 3.59%	445,000	462,000	231,105 50%	432,100	418,628	394,521	373,610
11000	01999	110	05		Rural Services Basic Sheriff Clearing Account P.I.C.A.	153,000 4.79%	146,000	146,000	73,973 51%	139,625	134,817	126,451	132,306

162

Budget Expenditure Worksheet
2025/2026

				2025/2027	Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
				Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
05 Sheriff											
02000	01999	111 05	General Supplemental Sheriff Clearing Account I.P.E.R.S.	586,100 3.73%	581,000	565,000	310,865 55%	523,400	510,243	479,668	459,187
11000	01999	111 05	Rural Services Basic Sheriff Clearing Account I.P.E.R.S.	233,300 44.91%	229,000	161,000	118,348 74%	156,700	153,026	144,628	154,046
01000	01999	113 05	General Basic Sheriff Clearing Account Employer's Flex Benefits	125,568	120,000	125,568	64,150 51%	125,568	115,804	115,441	114,133
11000	01999	113 05	Rural Services Basic Sheriff Clearing Account Employer's Flex Benefits	36,624	36,624	36,624	19,470 53%	36,624	35,453	37,052	38,359
02000	01999	114 05	General Supplemental Sheriff Clearing Account Employee's Insurances	1,093,400 2.23%	1,069,000	1,069,600	559,289 52%	973,000	941,162	895,122	872,221
11000	01999	114 05	Rural Services Basic Sheriff Clearing Account Employee's Insurances	337,350 -9.82%	325,000	374,100	164,037 44%	331,000	324,022	340,460	308,613
			Salary related subtotal	11,149,913	10,627,024	10,753,092	5,574,722 52%	10,227,751	9,949,792	9,434,542	9,137,456
01000	01999	129 05	General Basic Sheriff Clearing Account Employment Recruitment	15,390 43.70%	10,710	10,710	6,262 58%	10,030	12,909	12,455	9,540
01000	01999	250 05	General Basic Sheriff Clearing Account Vehicle Fuels/Maint	261,620 -1.83%	266,490	266,490	118,243 44%	272,990	218,456	230,392	249,898
01000	01999	260 05	General Basic Sheriff Clearing Account Office Supplies	27,380 12.31%	24,380	24,380	7,928 33%	25,780	16,806	15,316	18,158
01000	01999	294 05	General Basic Sheriff Clearing Account Uniforms & Equipment	246,420 81.54%	135,740	135,740	49,928 37%	405,560	455,971	166,198	323,501
01000	01999	302 05	General Basic Sheriff Clearing Account Medical Care	550,400 32.74%	414,650	414,650	241,605 58%	394,830	396,153	339,203	285,977
01000	01999	323 05	General Basic Sheriff Clearing Account Prisoner Supplies	38,470 67.26%	23,000	23,000	18,063 79%	28,720	21,517	30,010	16,995
01000	01999	332 05	General Basic Sheriff Clearing Account Food & Provisions	270,600 9.04%	248,160	248,160	137,505 55%	260,710	247,293	246,919	238,786
01000	01999	412 05	General Basic Sheriff Clearing Account Postage & Mailing	6,000 20.00%	5,500	5,000	6,091 122%	4,500	5,905	3,338	4,672

05 Sheriff					Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027	2025/2026			Budget	Used	Used	Used
					Re-est Budget	Amended Original	Used YTD Used %					
				Budget Incr/Decr %								
01000	01999	414	05	General Basic Sheriff Clearing Account Communication Services	97,140 9.15%	89,000	89,000 40,732 46%	93,630	83,842	61,490	56,744	
01000	01999	422	05	General Basic Sheriff Clearing Account Education & Training	254,600 7.29%	237,310	237,310 141,517 60%	214,380	194,894	202,957	212,482	
01000	01999	428	05	General Basic Sheriff Clearing Account Consultant Fees	26,250 -45.60%	48,250	48,250 44,061 91%	9,250	7,487	7,831	8,004	
01000	01999	444	05	General Basic Sheriff Clearing Account Equipment Rent/Maint	94,250 -1.01%	95,210	95,210 40,391 42%	86,660	87,976	74,655	56,862	
01000	01999	445	05	General Basic Sheriff Clearing Account Jail Repairs & Equipment	35,300 95.03%	18,100	18,100 4,793 26%	18,050	9,932	17,342	37,661	
01000	01999	446	05	General Basic Sheriff Clearing Account Radio/Camera Repair & Equip.	70,260 -8.28%	76,600	76,600 44,103 58%	565,920	547,516	62,127	42,715	
01000	01999	457	05	General Basic Sheriff Clearing Account Training Center	13,720 104.17%	6,720	6,720 803 12%	6,720	3,495	4,786	78,384	
01000	01999	480	05	General Basic Sheriff Clearing Account Dues & Memberships	16,070 -13.51%	18,580	18,580 13,487 73%	13,080	10,643	6,469	13,330	
01000	01999	492	05	General Basic Sheriff Clearing Account Investigations	14,700 -19.89%	18,350	18,350 6,058 33%	12,640	7,561	20,256	14,789	
01000	01999	636	05	General Basic Sheriff Clearing Account Office Equip. & Furniture	15,960 54.80%	10,310	10,310 4,749 46%	8,700	7,907	9,541	20,697	
**** 05 Sheriff Total ****					13,204,443 5.64%	12,374,084	12,499,652 6,501,041 52 %	12,659,901	12,286,055	10,945,827	10,826,651	

163

1164

FY 27 BUDGET REQUEST EXPENSES

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
General Fund					
01000-01999-101-05	Education Incent Pay		2,550	2,550	2,452
	Union negotiated item: Education incentive is a benefit for any permanent employee with more than 6 months of employment. They are paid \$5 per month for each approved three credit course completed up to a maximum \$50 per month. Two additional employees have requested this incentive. Expenditures: FY23 \$2,315; FY24 \$2,520; FY25 \$2,520				
11000-01999-101-05	Education Incent Pay		0	0	45
	Union negotiated item: A benefit for the continuing education incentive for any employee with more than 6 months of employment who is paid from the rural fund. Expenditures: FY23 \$135; FY24 \$0; FY25 \$0				
01000-01999-103-05	Shift Differential		25,500	25,500	24,449
	Union negotiated item: Monies paid to general fund employees who work second and third shifts. Shift differential is paid hour for hour. Expenditures: FY23 \$24,029; FY24 \$24,585; FY25 \$24,734				
11000-01999-103-05	Shift Differential		10,300	10,300	9,812
	Union negotiated item: Monies paid to rural fund employees who work second and third shifts. Shift differential is paid hour for hour. FY23 \$9,696; FY24 \$10,257; FY25 \$9,483				
01000-01999-104-05	Overtime Pay		175,000	205,000	232,660
	Hours worked in excess of scheduled hours, FLSA overtime pay for Telecommunicators who work over the 40 hours in a Sun - Sat work week. Hours worked under service agreements for those employees whose salaries come from the general fund. FBI CIGTF member contracted overtime.				
11000-01999-104-05	Overtime Pay		90,000	90,000	85,418
	Hours worked in excess of scheduled hours and the hours worked under service agreements for those employees whose salaries come from the rural fund.				
01000-01999-106-05	Taxable Fringe		5,920	6,000	13,350
	This line item is for payment of the cell phone stipends (\$160/month), miscellaneous meals & incidentals incurred by employees whose salaries come from the general fund i.e.: meals/incidentals when attending schools, trainings, etc. (\$1,000); Sergeant, Detective & FBI-CIGTF (\$3000) clothing allowance. Increase due to members moving from rural fund to general fund. Expenditures: FY23 \$12,626; FY24 \$15,261; FY25 \$12,163				

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
11000-01999-106-05	Taxable Fringe		2,750	2,750	4,097
	For payment of cell phone stipends.	0			
	Clothing allowance 2 detectives x \$1,000 = \$2,000	2,000			
	Meals/ incidentals when attending schools, trainings out of county	750			
	Expenditures: FY23 \$5,555; FY24 \$4,300; FY25 \$2,436				
01000-01999-129-05	Employment Recruitment		15,390	10,710	11,635
	The fiscal year 2025/2026 budget request reflects the following: Testing for potential employees, as well as the volunteer Sheriff's Reserves. We anticipate four detention officers, two deputies, two telecommunicators, two reserves.	15,390			
	Recruiting Program	0			
	Expenditures: FY23 \$9,540; FY24 \$12,455; FY25 \$12,909				
01000-01999-250-05	Veh Fuel / Maintenance		261,620	266,490	232,915
	Admin - 5 vehicles Gas-Maint-Tires-Wash Coupons	27,340			
	Support - 6 vehicles Gas-Maint-Tires-Wash Coupons	35,220			
	Patrol - 21 vehicles Gas-Maint-Tires-Wash Coupons	162,370			
	Investigations - 2 Vehicles Gas-Maint-Tires	7,600			
	Drug Task Force Sheriff's Office - 2 Vehicles Gas-Maint-Tires	9,200			
	Jail - 3 Vehicles Gas-Maint-Tires	17,940			
	Emergency Response Team Van Gas-Maint-Tires	1,950			
01000-01999-260-05	Office Supplies		27,380	24,380	16,760
	Copy Paper	2,750			
	Office Supplies (forms, cards, pens, thumb drives, etc.)	13,000			
	Batteries	1,000			
	Toner - Sheriff cut \$350	650			
	Magazine Subscriptions, Civic Research, Letter Publishing, American Corrections, etc. -	700			
	Code of Iowa, 2 sets @100.00 shipping and handling fees	200			
	Promotional Items (stickers, pens, etc.)	1,900			
	AED Batteries and Pads - Sheriff cut \$2800	4,200			
	AED	1,300			
	Annual Report	500			
	Retirement/Special Team Awards	1,180			
01000-01999-294-05	Uniforms & Equip		246,420	135,740	315,223
	Admin				
	Replacement uniforms for Sheriff & Chief Deputy estimated \$500 each.	1,000			
	Replacement uniforms for Cmdr./Clerical \$400.	1,200			
	Support Services				
	Deputies (4) @ \$350.00 each - Sheriff cut \$150	1,250			
	Clerical Staff (4) @ \$350.00 each - Sheriff cut \$150	1,250			
	Chaplain (1) - Sheriff cut \$50	300			
	Tablet/Laptop - Lt. Backous/Sgt. Thompson - Reallocate in-car computer - Sheriff cut	1,500			

166

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
	Antiseptic Cleanse/Cleaner - Sheriff cut \$100	100			
	Unexpected Equipment Repair/Replacement - Sheriff cut \$800	700			
	New Fire Extinguishers (10) @ \$50	650			
	NARCAN Nasal Spray (5) @ \$50 - Sheriff cut \$100	150			
	UAS				
	UAS Team shirts - Sheriff cut \$200	1,200			
	Class A UAS Pilot Pins - Sheriff cut \$275	300			
	Blue/Green Compliant Drone (Manufactured in US) Medium Size, thermal capabilities - Sheriff cut \$28,500	0			
	Blue/Green Compliant Drone (Manufactured in US) Indoor, 2-way comms, night vision, sensors - Sheriff cut \$23,500	0			
	DJI M4T Medium - thermal capabilities, high wind rating	11,000			
	Loki Battery - Sheriff cut \$150	0			
	Inverters to charge UAS batteries in car - Sheriff cut \$1,000	1,000			
	Tablet for Technical Investigations - Sheriff cut \$1,000	0			
	TB60 Intelligent Flight Battery - Paired Batteries for M300 - Sheriff cut \$1,640	0			
	Livestream video from UAS to Command Post (Annual Subscription)	1,500			
	Tethered Unmanned Aerial System (UAS) "Drone" - Sheriff cut \$180,000	0			
	Pix 4D Matic - software suited for LE	3,500			
	Pix 4D Renewal - Yearly Subscription	1,500			
	Patrol				
	Deputy uniform replacement allowance, 22 deputies - Sheriff Cut \$1,700	6,000			
	Replacement body armor for 7 deputies. Vests five year warranty to expire in FY27.	5,250			
	New hire complete uniform	3,000			
	Supplies: 1st aid, flares, PPE, PBT Tubes, Intoximeters canisters, etc. - Sheriff cut \$500	1,000			
	Replacement for failing vehicle equipment (Radars, Siren Control Panels, Modems, Printers, Scanners, Light bars) - Sheriff cut \$5,000	5,000			
	Connectivity Update for vehicles for 5G wifi - Sheriff cut \$60,000	0			
	Rifle rated ballistic shields 23 @ \$2,500 - Sheriff cut \$35,500	22,000			
	License Plate Readers: (20) cameras @ \$5,000 - Sheriff cut \$100,000	0			
	Annual licensing for program to support communication/intell/GPS during operations -	0			
	TI Equipment: Bosch Crash Data Retrieval Tool - Sheriff cut \$6,000	0			
	TI Equipment: Reach RS3 - data collection/mapping crash scenes	3,000			
	TI Equipment: Ipad w/build in LIDAR - use with Pix4D	1,000			
	Speed Trailers (2) @ \$10,000 - Sheriff cut \$20,000	0			
	Replacement for PBTs, ear pieces, tools, kits, etc.	5,000			
	Investigations				
	Drug task Force				
	Paraclete Vanguard Level 3 Entry Shield - Sheriff cut \$17,000	0			
	Surveillance Watch	50			
	Surveillance Car Cigarette Lighter Camera	50			
	Negotiations				
	Uniforms (7) @ \$150 - Sheriff cut \$100	350			

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
	Callout Supplies	250			
	Headsets for 3 team members (7 team members, only 4 headsets) - Sheriff cut \$450	0			
	Jail				
	Jail Administrator and Asst. Jail Administrator uniforms - 2 @ \$400 ea.	800			
	Detention Officers & DO Supervisors uniforms - 32 @ \$400 ea. - Sheriff cut \$1,000	11,800			
	Sworn Personnel in Jail uniforms (1) @ \$400 ea.	400			
	Cooks (4) @ \$300 ea.	1,200			
	DO new hires uniform and equipment - Sheriff cut \$2,650	13,250			
	Ballistic Vests - Replacement (10) \$ \$1,650	16,500			
	Pepperball Guns projectiles and maintenance - Sheriff cut \$1,170	1,282			
	Replace Restraint Equipment (hand-cuffs, leg restraints, belly chains)	100			
	OC Spray - Replace	770			
	MK 9 Replacements	660			
	Communications				
	Communications Uniform Replacement Allowance 14 staff @ \$450 - Sheriff cut \$1,000	5,300			
	Telecommunicator new hire uniforms - Sheriff cut \$900	2,700			
	Training				
	Uniform & replacement cost for various instructors - Sheriff cut \$925	1,000			
	Suppressors for all issued rifles - Sheriff cut \$4,000	2,000			
	Remington 870 Duty Shot Guns - Sheriff cut \$400	1,000			
	Adjustable Gas Block	1,500			
	Less Lethal Shotguns - Sheriff cut \$4,500	0			
	Sniper Rifle Package (2) - Sheriff cut \$23,470	16,420			
	Dive Team				
	Uniforms 15 X \$150 - Sheriff Cut \$1,200	1,050			
	Aqua Lung Legend LX 1st & 2nd Stage Regulator (7) @ \$700 - Sheriff cut \$2,100	2,800			
	Pressure and Depth Console - Sheriff cut \$350	350			
	Heads Up Display - Sheriff cut \$1,500	1,500			
	Full Face mask 6 @ \$900 - Sheriff cut \$3,600	1,800			
	Replacement Buoyancy Control Device - Sheriff cut \$700	700			
	DUI Dive Suite (Replacement) 1	3,850			
	Pike Poles 6'	200			
	Apeks Rocket 3 Fins 2@\$200 - Sheriff cut \$200	200			
	Marking Floats	20			
	Communications Rope Wrap	50			
	Cascade Air Tank Refill System - Sheriff cut \$14,500	38,500			
	Robot Controller upgrade - Sheriff cut \$12,500	2,000			
	SCUBA Tanks 10 @ \$300 - Place old tanks - Sheriff cut \$1,500	1,500			
	Industrial Fan - Sheriff cut \$75	200			
	Miscellaneous Equipment	83			
	Garmin Live Scope LVS 34	2,000			
	Towable Metal Detector - Sheriff cut \$10,000	0			
	Life Jackets (2) @ \$350 - Sheriff cut \$350	350			

168

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
	Miscellaneous Hoses	400			
	Dive Boat Lights	1,500			
	Ascent Alarms and Trackers (4) @ \$100 - Sheriff cut \$400	0			
	Rescue Rope - 1000ft - Sheriff cut \$2,200	0			
	Rope Gloves (2) @ \$25	50			
	Rope Line Accessories (2) @ \$150	300			
	Emergency Response Team				
	Replacement uniforms - Sheriff cut \$2,400	2,000			
	Titan Assault Vests (3) - Sheriff cut \$1,850	8,650			
	Entry Tools - Sheriff cut \$150	350			
	Distraction Devices - Sheriff cut \$400	650			
	Chemical Munitions - Sheriff Cut \$875	700			
	Supplies for critical incident (hand/foot warmers, water, etc.) - Sheriff cut \$150	350			
	Replacement of failing/destroyed equipment - Sheriff cut \$650	850			
	Night Vision Goggles - Sheriff cut \$20,000	5,000			
	Sheriff's Reserves				
	Uniform and Replacement costs for (10)@ \$300 each - Sheriff cut \$1,500	1,500			
	Uniforms/equipment for new reserves - Sheriff cut \$2,100	1,350			
	Ballistic Vests 3 @ \$800	2,400			
	Ballistic Shields for reserve patrol vehicles - Sheriff cut \$985	985			
	Portable Radios (3) @ \$3,500 - Sheriff cut \$7,000	3,500			
	Unexpected Repair or Replacement of Equipment - Sheriff cut \$1,300	700			
	Reserve Vehicles Equipment Upgrades - Sheriff cut \$800	700			
	Ammo - Sheriff cut \$6,480	0			
	GX2 LE Edition Surefire Flashlight 10 @ \$100 - Sheriff cut \$400	600			
01000-01999-302-05	Medical Costs		550,400	414,650	340,444
	Medical Contract - RFP distributed January 2026 to begin July 1, 2026	550,000			
	Jail Employee TB testing	400			
01000-01999-323-05	Prisoner Supplies		38,470	23,000	22,841
	Bedding, sheets, blankets, etc.	5,000			
	Mattresses	8,970			
	Clog shoes, gym shorts, uniforms, male and female underwear, t-shirts, bras, towels, wash cloths, socks, suicide gowns, Tyvek suits, spit socks, cleaning rags, etc. - Sheriff cut \$3,000	7,000			
	Laundry cleaning chemicals, clothing dye, Purex powder laundry soap, laundry fabric softeners, etc. - Sheriff cut \$500	6,000			
	Clorox wipes, baby wipes, deodorant, shampoo, shaving cream, bar soap, razors, bump razors, toothbrushes, tooth paste, hand sanitizer refills, hand sanitizer dispensing equipment, toilet paper, feminine hygiene products, combs, picks, etc. - Sheriff cut \$3,000	9,000			

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
	Inmate cups, soap dishes, pencils, security pencils, spoons, property totes, property storage bags, pbt testing tubes, drug screen kits, datamaster testing tubes, etc. - Sheriff cut \$1,500	1,500			
	Inmate lost property.	1,000			
01000-01999-332-05	Food & Provisions		270,600	248,160	244,333
	Estimates not lowered due to inmate population starting to increase and food prices increasing.				
	Projected cost per meal is \$2.15 x 109,000 meals = \$235,425 - Sheriff cut \$5,000	235,900			
	Dietition	2,000			
	Special Diets	3,000			
	Grease Removal	200			
	Dish Soap and Rinse Aid Chemicals - Sheriff cut \$500	3,500			
	Cleaning Supplies (gloves, hairnets, aprons, scouring pads, oven cleaner, vent cleaner, bleach, paper towels)	8,000			
	Grease Trap Chemicals	300			
	Trash Bags - Sheriff cut \$140	2,000			
	Repair and Maintenance of Kitchen Appliances	4,000			
	Exhaust Hood Inspection	2,200			
	Smallware Replacement (pans, cooking and serving utensils) - Sheriff Cut \$500	4,500			
	Commercial Range Cut \$8,500 - Will replace with new floor in FY28	0			
	Combi Oven Stackable (10 yrs old) - Sheriff cut \$29,000	0			
	Tilt Skillet (replacement for original steam kettle) - Sheriff cut \$23,000	0			
	Jail Refreshment Request: Citizens academy, volunteer banquet, etc.	5,000			
	Off-Site Food Preparation during kitchen floor repair (FY28) \$15,000	0			
01000-01999-412-05	Postage & Mailing		6,000	5,500	4,638
	Postage & Shipping: FY23 \$4,672; FY24 \$3,338; FY25 \$5,905	6,000			
01000-01999-414-05	Communication		97,140	89,000	67,359
	Communication				
	IOWA/NCIC Traffic Rates.	16,392			
	CISM (Critical Incident Stress Mgmt) \$135/mo	1,620			
	Windstream T1 Cost 4 Law Enforcement Admin Lines (6566,6567,6528 & 4305)+ Nevada	10,000			
	AVL Maintenance Fee - MDT's	200			
	Aueron Phones & Long Distance	24,816			
	Tower Fee Connections - MDT	127			
	Active 911 - Communication System for Command Pages	1,980			
	Patrol				
	FirstNet Wireless Wi-Fi	17,640			
	Verizon - Cell Phones (31) \$47/month	13,000			

169

170

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27	FY26 RE-EST	3 YEAR AVERAGE
			SUBTOTAL	EXPENSE	ACTUAL
	Verizon HotSpots	8,365			
	Equipment Replacement	3,000			
01000-01999-422-05	Educ / Training		254,600	237,310	203,444
	Admin				
	Command and Sheriff's Deputies Union negotiated item: Tuition reimbursement of \$500 up to \$1500 per employee per FY. Sheriff cut \$5,000	5,000			
	Justice Clearing House - On-line Training all employees	1,000			
	Mileage reimbursed employees for use of their personal car for travel to training	100			
	Miscellaneous Training (Shf)	3,000			
	Sheriff/Captain NSA Winter and Summer	8,000			
	Sheriff NACO	2,500			
	FBINAA Conference (Sheriff/Captain)	5,000			
	FBINAA Training Spring (Sheriff/Captain)	1,500			
	FBINAA Fall Luncheon (Shf/Capt @ \$35 each)	70			
	IACP Conference (Captain)	2,500			
	Miscellaneous Training (Captain)	2,500			
	IALEP Conference (Cmdr)	2,500			
	Miscellaneous Training (Cmdr)	1,000			
	ISSDA - Clerical	600			
	Training - Clerical	600			
	Certification/ILEA 1 new Deputies (ILEA, meals, training material \$8,000 ea.)	8,000			
	Skillpath - Clerical Training	1,500			
	Leadership Seminar/Materials - Sheriff cut \$1,000	500			
	Support Services				
	Civil School 3 @ \$200	600			
	Miscellaneous training/seminars/symposiums - Sheriff cut \$1,250	2,250			
	State SOR Symposium - Sheriff cut \$300	1,200			
	OSSI CAD/Records Mgt. Conference (1) - Sheriff cut \$4,000	0			
	NSA Annual Conference - Sheriff cut \$2,000	2,500			
	Peer Support Conference - Sheriff cut \$500	1,500			
	Peer Support Certification	200			
	Peer Support Instructor Certification	300			
	COPS Annual Conference				
	Negotiations Conference - Sheriff cut \$250	2,750			
	FBINAA Annual Conference - Sheriff cut \$500	2,000			
	FBINAA Spring Retrainer - Sheriff cut \$250	1,250			
	FBI LEEDA or Similar Training - Sheriff cut \$250	1,750			
	Hiring and Retention Conference	2,000			
	Misc Training for Support Services Supervisor - Sheriff cut \$1,500	1,500			
	International Conference of Police Chaplains - Sheriff cut \$1,000	1,000			
	Chaplain Training - 3-part series - Sheriff cut \$500	250			

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
	Law enforcement/criminal justice books or peer review journal subscription - Sheriff cut \$100	100			
	UAS				
	FAA Part 107 Training for new pilots	1,300			
	TX DPS UAS Conference - Sheriff cut \$2,000	2,500			
	Elevate UAS Conference - Sheriff cut \$5,400	0			
	AUVSI Xponential - Sheriff cut \$5,400	0			
	Patrol				
	Human Trafficking Conference - Sheriff cut \$500	2,000			
	Spring Retrainer FBINAA Iowa Chapter - Sheriff cut \$500	0			
	FBINAA Fall Luncheon	35			
	NSA Annual Conference - Sheriff cut \$1,300	3,700			
	IACP Annual Conference - Sheriff cut \$2,500	0			
	FBI LEEDA Conference - Sheriff Cut \$2,500	0			
	M.A.T.A.I Conference for accident investigator	1,000			
	Unscheduled training for 18 deputies - Sheriff cut \$4,000	5,000			
	Unscheduled training for 3 Supervisory - Sheriff cut \$3,500	4,000			
	Unscheduled training for Commander - Sheriff cut \$1,000	1,500			
	Instructor/Trainer Certifications - Sheriff cut \$250	1,750			
	Social Media Expenses - Sheriff cut \$500	0			
	Investigations				
	Unscheduled training	2,200			
	Drug Task Force				
	INOA Conference: Provides training for task force officers (2) @ \$300	600			
	Investigation Training - Sheriff cut \$1,000	1,000			
	Cellebrite Recertification Every three years (Due FY27)	350			
	Negotiations				
	New Negotiator and Advanced Training - Sheriff cut \$1,000	0			
	Team Training	3,500			
	Supplies for hosted trainings -	150			
	National Negotiator Training Conference - Sheriff cut \$14,000	0			
	Jail				
	ILEA Jail School (5) @ \$375	1,875			
	LEXIPOL	9,000			
	Local Training Seminars/Workshops (39) jail staff	11,700			
	OC Instructor Recert	300			
	Defensive Tactics Instructor	2,000			
	Force Science Use Of Force Instructor	6,000			
	Riot Control Disorder Instructor Course	400			
	Less Lethan Munitions Instructor	800			
	Risen Instructor (Shield/Belt/Vest)	780			

171

172

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
	Inert Pepperball/for Training	355			
	NSA National Conference (2)	6,000			
	NIJO Conference	4,000			
	ACFSA Conference	2,000			
	Active Shooter/Stop the Bleed Progam - Sheriff cut \$500	500			
	Communication				
	40 Hour Telecom School (Required within 12 mos. of DOH) - Sheriff cut \$425	1,275			
	EMD New Hire - Sheriff cut \$450	1,350			
	EMD Recertification	490			
	EMD Manager Recertification	70			
	APCO National Conference (2)	5,000			
	CTO Recertification	280			
	EMD Instructor				
	Annual Central Square Conference (2) - Sheriff cut 2,500	2,500			
	APCO Certified Public Safety Leader Course - Sheriff cut \$1,200	1,200			
	NSA Winter	3,000			
	TIA/TR-8 P25 Commission - Sheriff cut \$2,500	0			
	Command Leadership Training - Sheriff cut \$500	2,500			
	Supervisor Training (1) @ \$3000. - Sheriff cut \$500	2,500			
	Dispatcher Training (12) @ \$700 ea.	8,400			
	ThisGen - Training Software	5,000			
	Multi-Agency Training - Sheriff cut \$1,500	1,000			
	Peer Support	1,000			
	NENA National - Sheriff cut \$2,500	0			
	Training				
	Various Instructor Recert Fees (Driver, Rifle, Firearms, Chemical munitions) - Sheriff cut \$450	2,250			
	CPR - Every other year - Due FY27	4,000			
	Pursuit/Pit Driving - Sheriff cut \$1,400	600			
	Armorer School - Sheriff cut \$1,000	2,000			
	Training Ammunition:				
	Ammo	32,625			
	Duty Ammunition:				
	Ammo	20,570			
	Airsoft Refills - Green Gas and BB's	200			
	Airsoft Training/Protective Masks	125			
	Paper Targets - Sheriff cut \$300	1,700			
	Reaction Targets - Sheriff cut \$200	300			
	Clay Pigeons - Sheriff cut \$150	100			
	Hearing Protection (electronic and foam) - Sheriff cut \$500	500			
	Citizen's Academy	1,000			

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
	Outfit Old Patrol Vehicle for PIT Training - Sheriff cut \$10,000	0			
	Dive Team				
	Open Diving Course	1,000			
	Ice Diver Certification Training - Sheriff cut \$500	0			
	IADRS Conference (1) @ \$3,000	3,000			
	Literature - Sheriff cut \$200	100			
	Dry Suit Diver Certification	350			
	DRI-I and Full Face Mask or similar class	1,800			
	Med Diver - Sheriff Cut \$800	0			
	Sheriff Reserves				
	Module Training	500			
	ERT				
	Team Training for all ERT Members	3,000			
01000-01999-428-05	Consultant Fees		26,250	48,250	7,774
	This line item is for the fee we pay for the Federal Grant for Alien Inmate to the Justice Benefits for SCAAP grant fee.	0			
	Lexipol - Policy Program	17,000			
	Gas Mask Physical/Tests	650			
	Hep B Vaccines (New Employees)	600			
	Armorer's Fees	6,500			
	Second opinions regarding health issues with employees, etc	500			
	Permit denial costs to Administrative Judge	500			
	Emergency Hotel (inclement weather)	500			
01000-01999-444-05	Equip Rent / Maint		94,250	95,210	73,164
	Admin				
	Direct TV	1,200			
	P3 Campus	2,500			
	TheSheriffApp	9,913			
	Support Services				
	MARCO Lease Agreement - copiers/printers	9,760			
	Fire Extinguisher Inspect & Maintenance	1,500			
	Maintenance Light Tower/Generator	250			
	UAS				
	Misc UAV Parts: Landing Gear, Sun Shades, Screen Protectors, etc. - Sheriff cut \$500	0			
	Aircraft & Support Equipment Repairs - Sheriff cut \$100	500			
	Patrol				
	Installation/Maintenance expenses for equipment in 21 vehicles - Sheriff Cut \$2,100	1,500			
	Flock ALPR Agreement	10,000			
	Support and Upgrades for MP70s through Keltek (Due FY27)	750			

173

174

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
	Sierra Support & Licensing for MP70's	4,350			
	Sierra Airlink Airlink Mobility support/Cloud for MP70s	870			
	Repair of Equipment (PBTs, radar units, & digital cameras) - Sheriff cut \$500	500			
	Investigations				
	Drug Task Force				
	Datong GPS Trackers, Covertrack cellphone wire/bug, Cellbrite etc. - Sheriff cut \$500	2,500			
	Sheriff's office share of leased equipment for the task force: Rent, Internet, etc.	3,000			
	ADT Security	360			
	Internet 12months/\$50	600			
	Thompson Reuters - CLEAR	480			
	CoverTrack	85			
	Bug Phone	60			
	Real Time GPS requests	200			
	Jail				
	Stanley Syntenil Support	11,300			
	DCI Idemia Livescan Support	2,690			
	Milestone Care Plus (Purchased 3 yrs in 2025, Due FY28)	0			
	Milestone (40 hours outside technical support)	3,400			
	Visitor Management Software	1,800			
	Camera Repairs - Justice Center/Jail	5,000			
	Training				
	Cleaning Supplies - Sheriff cut \$1,250	1,750			
	Weapon Repair Parts - Sheriff cut \$1,600	5,650			
	Communications				
	MDT Maintenance Agreement	2,500			
	RSA Tokens - Will need in FY28	0			
	ThinkLite Air Lights/Filter/Monitor - 2 yr rotation need FY28	0			
	Dive Team				
	Dry Suit Inspection (15) @ \$150	2,250			
	Buoyancy Compensator Devices (6) @ \$30	180			
	Buoyancy Compensator Device Repairs (2)	110			
	1st Stage & Primary 2nd Stage Air Delivery System (12) @ \$75 - Sheriff cut \$225	675			
	Pony Tank Regulators (13) @ \$50 - Sheriff cut \$150	500			
	Cylinder Visual Inspection (12) @ \$25 each	300			
	Cylinder Hydrostat Testing (12) @ \$50	600			
	Pony Tank Visual Inspection (11) @ \$22	242			
	Pony Tank Hydrostat Testing (11) @ \$50	550			
	2nd Stage Swivel O-Ring Kits (8) @ \$30.00	240			
	Gas Block O-Ring Kit	60			
	OTS Mask Maintenance Kits (10) @ \$75.00	750			

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
	Replacement Drysuit Gloves (2) @ \$150 - Sheriff cut \$150	150			
	Personal Floatation Device Maintenance Kit 2@\$75 - Sheriff cut \$75	75			
	Replacemet Drysuit Neck 2 @ \$300	600			
	Dive equipment repair parts - Sheriff cut \$200	800			
	Annual boat/motor/trailer maintenance	1,200			
01000-01999-445-05	Jail Repairs & Equip		35,300	18,100	21,645
	Jail				
	Jail Supplies: Cleaner, Easy Pak Cleaner, Cleaning Equip-mop handles, buckets, etc. - Sheriff cut \$3,000	6,000			
	General floor buffing supplies (pads, sealer, wax, floor stripper)	2,000			
	Maintenance/Repairs: Facility equipment repair and replacement, paint, etc.	8,000			
	Jail Laundry Equipment: Preventative maintenance/ service for Jail Laundry Equip	1,500			
	Washer & Dryer Replacement - Sheriff cut \$20,295	0			
	Verkada Cameras in Parking Lot (3 year license) - 4 entry locations	14,000			
	IP Cameras -replacement megapixel cameras with milestone license for perimeter and court side of building	1,000			
	Floor Scrubber Machine Maintenance	1,800			
	Misc Jail Equipment replacement	1,000			
01000-01999-446-05	Radio/Camera Repair & Equip		70,260	76,600	217,452
	Support Services				
	Unexpected repair or replacement of camera or related equipment - Sheriff cut \$700	800			
	Patrol				
	Additional storage in evidence.com - Sheriff cut \$5,000	0			
	Axon Basic Licensing for records personnel	1,000			
	Communications				
	XL-185P Patrol Mobiles (36)	11,752			
	XL-185P Jail Mobiles (36)	11,750			
	XL-185P Comm (9)	2,938			
	XL-185P Reserves (6)	1,958			
	XL-185 Jail Support Staff (9)	3,670			
	M7300 (Dispatch B/U Radios) (4)	2,304			
	XG-25M Patrol/Jail Mobiles (43)	14,036			
	P25 Annual Maintenance Fees	16,552			
	Part/Programming - Sheriff cut \$1,500	3,500			
	Battery Replacement to 16hr (Due FY29 - 5 year cycle)	0			
	Dive Team				
	ERT				
01000-01999-457-05	Training Center		13,720	6,720	28,888

175

DEPARTMENT: Sheriff's Office

176

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
	Maintenance: paint, rodent control, target backer, 2x4 target stands, water container, cleaner fluid, etc. - Sheriff cut \$330	2,170			
	30'X30' Roll Up Wrestling Mats	4,250			
	Target Stand Repair	1,000			
	Steel Reaction Targets - Sheriff cut \$1,000	1,000			
	Lawn Maintenance	700			
	Range House Maintenance - Sheriff cut \$250	500			
	Television, mounts/cables, for presentations - Sheriff cut \$1,250	0			
	Brush Hog - attachment for tractor	2,750			
	Maintenance to range tractor	1,250			
	Gravel - Sheriff cut \$100	100			
01000-01999-480-05	Dues / Memberships		16,070	18,580	10,147
	Admin				
	FBINAA (Sheriff/Capt) (2) @ \$130	260			
	AJA membership (2) @ \$60 (Sheriff/Captain)	120			
	Story County Human Services (1) @ \$30 (Sheriff)	30			
	IACP Memberships (3) @\$220 (Shf/Captain/Admn)	660			
	FBI-LEEDA Dues (Captain)	50			
	Iowa Police Chiefs Association (Sheriff/Captain)	300			
	International Public Safety - Sheriff	50			
	Sheriff Iowa Reserve Association (Sheriff/Captain)	60			
	NOBLE (Sheriff/Captain)	300			
	ISSDA Membership Dues (91) full time employees @ \$30	2,760			
	NSA dues (Sheriff lifetime member no fee) (90) employees	4,550			
	IALEP Dues (Cmdr)	90			
	Iowa Women's Police (Sheriff)	60			
	Support Services				
	Peer Support Foundation Membership (10) @ \$50	500			
	Notary	30			
	FBINAA	120			
	IACP Membership	440			
	National Association of Professional Process Services - Sheriff cut \$400	0			
	ASTM Membership - Backous	115			
	International Association of Police Chaplains	125			
	UAS				
	Law Enforcement Drone Association Membership	100			
	Airborne Public Safety Association	60			
	Patrol				
	IACP - Quinn	220			
	FBI LEEDA - Quinn	50			
	Midwest Association of Technical Accident Investigators yearly dues	120			

DEPARTMENT: Sheriff's Office

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
	Investigations				
	MOCIC- Midwest Organized Crime Information Center. Annual dues for the Story Country Sheriff's Office. Dues based on the number of sworn officers (26-50)	300			
	Drug Task Force				
	INOA dues 2@\$25	50			
	Jail				
	Notary (10) officers @ \$30	300			
	Association of Correction Food Service Affiliates	80			
	PREA Audit: Mandated every 3 years (2028)	0			
	Communications				
	APCO - Sheriff/Comm Cmdr/Ops Mgr/Telecommunicators)	1,100			
	NENA (1) @ \$160	160			
	First Two - Subscription - Sheriff cut \$5,400	0			
	Frontline - QA/DOR	2,610			
	Training				
	International Association of Firearms Instructors (10)@\$55 - Sheriff cut \$495	110			
	Dive Team				
	International Association of Dive Rescue Specialist	30			
	ERT				
	Sheriff's Reserve				
	Iowa State Reserve Law Officer's Association (10) @ \$15	150			
	Reserve Compensation (10) @ \$1	10			
01000-01999-492-05	Investigations		14,700	18,350	14,202
	Investigations				
	Buy Money	1,000			
	Investigation Supplies - Sheriff cut \$500	2,500			
	Search Warrant Fees	1,000			
	Investigation Travel	1,000			
	OWI Blood Draws	200			
	Drug Task Force				
	Evidence bags, drug test kits, etc. for the Drug Task Force Office - Sheriff cut \$400	1,000			
	Buy Money - Sheriff cut \$1,500	6,000			
	ERAD	2,000			
01000-01999-636-05	Office Equip/Furniture		15,960	10,310	12,715
	Administration				
	Patrol				
	Printer for Field Services Commander - Sheriff cut \$300	0			
	Support Services				
	Office Chairs	250			
	Monitors and Equipment not covered by IT Budget - Sheriff cut \$250	750			

DEPARTMENT: Sheriff's Office

178

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	asking	Final FY27 SUBTOTAL	FY26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
	Unexpected furniture replacement/repair - Sheriff cut \$500	500			
	Floor Mats	150			
	Front Office Safety Updates - Sheriff cut \$150	600			
	Jail				
	Office Chairs: Jail Workstations, Administration 10 @ \$355	3,550			
	Office Desk - New JA - Sheriff cut \$1,500	0			
	Jail Equip Replacement due to wear/breakage	2,000			
	Communications				
	Shredder	1,500			
	Industrial chair - Sheriff cut \$500	1,000			
	Training Ipad	2,200			
	Monitor Replacement - Sheriff cut \$600	600			
	Deployable CAD Laptop	1,300			
	Monitor Extension for CAD Laptop	300			
	Desk/Console Replacement - ECC (10-15 yr cycle - new in FY17/18) - Sheriff cut \$60,000	0			
	Investigations				
	Chairs for Interview Rooms & Waiting Area	1,200			
	DTF				
	MARCO Lease Agreement - copiers/printers	60			
	DEPARTMENT REQUEST		2,366,550	2,089,160	2,217,862

Budget Expenditure Worksheet
2025/2026

99 Countywide Services				2026/2027	Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
				Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
35000	01000	295	99	Sheriff Reserve Officers Fund Uniform Patrol Sheriff Reserves	12,000	2,000	12,000	12,000		4,987	
22000	01040	219	99 67	Special Law Enforcement Law Enfor. Communications Dive Team				190	698		
22000	01040	219	99 255	Special Law Enforcement Law Enfor. Communications Equitable Sharing DOJ	10,000 185.71%	20,000	3,500	3,500			
22000	01040	249	99	Special Law Enforcement Law Enfor. Communications Sheriff Special Projects	5,000	10,000	5,000	5,000	6,195	900	1,893
28000	01050	323	99	Jail Inmate Commissary Adult Correctional Services Prisoner Supplies	60,000	60,000	60,000	16,460 27%	36,802	44,445	38,940
01000	01999	302	99	General Basic Sheriff Clearing Account Medical Care	125,000	150,000	125,000	79,682 64%	161,986	196,527	135,029
01000	01999	419	99	General Basic Sheriff Clearing Account Court Ordered Services	90,000	90,000	90,000	14,274 16%	143,597	126,211	82,558
01000	01999	635	99	General Basic Sheriff Clearing Account Motor Vehicle	295,000 3.51%	285,000	285,000	108,953 38%	436,307	242,756	199,105
11000	01999	635	10	Rural Services Basic Sheriff Clearing Account Motor Vehicle	385,000 40.00%	275,000	275,000	84,855 31%	295,854	393,061	172,989

180

Sheriff's Dept 99 Lines

		FY27 Request	Re-estimated FY26	3 yr Average
35000-01000-259-99	Sheriff's Reserve Officer's Fund	12,000	2,000	0
22000-01000-219-99-67	Donations (Special Projects Fund-Dive Team)	0	0	233
22000-01000-249-99	Special Projects Fund	10,000	20,000	2,996
28000-01050-323-99	Prisoners Supplies	60,000	60,000	40,062
01000-01999-302-99	Medical Care	125,000	150,000	164,514
01000-01999-419-99	Court Ordered Services	90,000	90,000	117,455
01000-01999-635-99	Motor Vehicles (General) \$57,500/vehicle	295,000	285,000	292,723
	85-2			
	85-28			
	***Emergency Response Vehicle (ERV) Replacement			
	Current vehicle 1993; approx. \$350,000-\$650,000			
	Total Vehicle: \$115,000			
	Total Change over: \$180,000			
11000-01999-635-10	Motor Vehicles (Rural) \$55,000/vehicle	385,000	275,000	254,983
	85-17			
	85-34			
	85-37			
	85-41			
	85-44			
	85-45			
	85-49			
	Totals	977,000	882,000	872,966

03 Treasurer		2026/2027		Budget Revenue Worksheet 2025/2026			2024/2025		2023/2024	2022/2023
		Budget Incr/Decr %		Re-est Budget	Amended Original	Rcvd YTD Rcvd %	Budget	Rcvd	Rcvd	Rcvd
01000	00054 6000 03	General Basic Interest On Investments	1,300,000 -21.21%	1,750,000	1,650,000	1,121,396 68%	2,400,000	2,621,750	2,852,904	1,609,584
01000	00054 6010 03	General Basic Gain-Sale of Investments				41,752	129,000	148,719	75,827	-79,873
01000	00055 2517 03	General Basic Miscellaneous District Court Fees/Rev	50	50	50	25 50%	50	75	115	55
01000	00055 2682 03	General Basic Miscellaneous Local Gov't Payments	20	20	20		20	5		5
01000	00055 8220 03	General Basic Miscellaneous Overpayment - \$5 or Less	250	250	250	153 61%	250	257	185	378
01000	00055 8490 03	General Basic Miscellaneous Miscellaneous	200	200	200		200	1,238	1,466	1,003
01000	08000 4210 03	General Basic Government Services Auto Registration Fees	1,000,000	1,000,000	1,000,000	543,902 54%	715,000	872,050	730,144	715,952
01000	08000 4220 03	General Basic Government Services Auto Use Tax Fees	150,000 -.66%	155,000	151,000	91,354 60%	30,000	73,634	14,764	13,697
01000	08000 4250 03	General Basic Government Services Motor Veh Mailing Fees	100,000	100,000	100,000	45,944 46%	100,000	93,086	86,682	83,935
01000	08000 4390 03	General Basic Government Services Other Treasurer Fees	10	10	10		10		30	6
01000	09000 4200 03	General Basic Administration Tax Sale Fees	12,000 50.00%	12,000	8,000	633 8%	8,000	18,427	12,790	13,210
01000	09000 4270 03	General Basic Administration NSF Check Charge	1,500	1,500	1,500	660 44%	1,400	2,120	1,770	1,360
**** 03 Treasurer Total ****			2,564,030 -11.92%	3,019,030	2,911,030	1,845,819 63 %	3,383,930	3,831,361	3,776,677	2,359,312

182

FY2027 REVENUE BUDGET

DEPARTMENT: **TREASURER**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED REVENUE	FY 26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-00054-6000-03	Interest On Investments We are lowering this amount this year due to our paying out a.mst all of our federal ARPA funds. This gives us less money to invest. We have also seen interest rates continue to steadily decline.	1,300,000	1,300,000	1,750,000	2,361,413
01000-00054-6010-03	Gain-Sale of Investments This is a market position that can change drastically based on current market value of bonds. With our bonds purchased during covid the rates were low so it is currently negative but is steadily climbing back to positive as the bonds get closer to maturity. We are uncomfortable making an estimate as it would be a projection on a projection.	0	0	0	10,263
01000-00055-2517-03	District Court Fees/Rev Clerk of Court and Department of Revenue payment retention fees	50	50	50	82
01000-00055-2682-03	Local Gov't Payments Parking Ticket Stop payments from Story City, Nevada, and Huxley. We do not expect much income from this, but our local cities have been very pleased with us offering this service through a 28E.	20	20	20	3
01000-0055-8220-03	Overpayment - \$5 of less Overpayments are not that high due to online transactions, especially ERT and our process of refunding everything over \$5.00.	250	250	250	273
01000-00055-8490-03	Miscellaneous Copies, Canceled checks recieved back in, refunded postage, Jury duty reimbursement, Miscellaneous monies	200	200	200	1,236
01000-08000-4210-03	Auto Registration Fees This includes the 4% we earn on all registrations, the \$2.50 we retain for titles, the 60% of lien notation fees (\$10.00 total fee) we retain and 50% of replacement titles and other small fees from the DOT. It also now includes the additional \$10 fees for title transfers and lien perfections after last year's law change.	1,000,000	1,000,000	1,000,000	772,715
01000-08000-4220-03	Auto Use Tax Fees We retain up to \$1.00 per use tax applied. We will also now get an additional \$10 per use tax fee applied.	150,000	150,000	155,000	34,032

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED REVENUE	FY 26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000-08000-4250-03	Motor Vehicle mailing fees Motor Vehicle mailing fees - we expect this to rise some as people use online renewals rather than in office, and our postage fee for plates is \$5	100,000	100,000	100,000	87,901
01000-08000-4390-03	Motor Vehicle - Other Treasurer Fees Research fees on vehicle information for abandoned vehicles	10	10	10	12
01000-09000-4200-03	Tax Sale Fees Tax Sale Registrations, Transfers, etc. We may lower our fee again for our online sale.	12,000	12,000	12,000	14,809
01000-09000-4270-03	NSF Check Charge NSF Check Charge	1,500	1,500	1,500	1,750
Department Total			2,564,030	3,019,030	3,284,488

184

					Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023		
03 Treasurer					2026/2027	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used	
08100 Motor Veh.Reg & Lic.					Budget Incr/Decr %								
01000	08100	100	03	2	General Basic Motor Veh.Reg & Lic. Statutory Deputies	106,393 2.06%	100,730	104,243	54,181 52%	100,227	97,726	92,304	80,971
01000	08100	100	03	8	General Basic Motor Veh.Reg & Lic. Pay Plan Staff	213,300 8.77%	197,500	196,100	105,938 54%	186,350	182,406	174,971	173,841
01000	08100	104	03		General Basic Motor Veh.Reg & Lic. Overtime Pay	200 -60.00%	200	500	8 2%	200		30	
02000	08100	110	03		General Supplemental Motor Veh.Reg & Lic. F.I.C.A.	25,200 6.55%	22,000	23,650	11,697 49%	22,600	20,532	19,856	18,732
02000	08100	111	03		General Supplemental Motor Veh.Reg & Lic. I.P.E.R.S.	31,100 6.51%	29,200	29,200	15,561 53%	27,900	27,267	26,002	24,877
01000	08100	113	03		General Basic Motor Veh.Reg & Lic. Employer's Flex Benefits	8,750	8,750	8,750	4,722 54%	8,750	8,718	8,427	8,718
02000	08100	114	03		General Supplemental Motor Veh.Reg & Lic. Employee's Insurances	126,200 4.64%	120,600	120,600 118,000	65,191 54%	115,250	115,086	99,165	111,703
01000	08100	260	03		General Basic Motor Veh.Reg & Lic. Office Supplies	7,500	7,500	7,500	943 13%	7,500	7,142	5,240	6,942
01000	08100	412	03		General Basic Motor Veh.Reg & Lic. Postage & Mailing	100,000 -4.76%	100,000	105,000	49,639 47%	100,000	86,192	83,100	74,791
01000	08100	414	03		General Basic Motor Veh.Reg & Lic. Communication Services	3,200 -20.00%	3,200	4,000	1,429 36%	4,000	2,624	3,004	3,028
01000	08100	422	03		General Basic Motor Veh.Reg & Lic. Education & Training	2,500	2,500	2,500	856 34%	2,500	1,432	1,646	2,930
01000	08100	476	03		General Basic Motor Veh.Reg & Lic. Renewal Notices	14,000	14,000	14,000	8,296 59%	14,000	9,760	10,459	8,745
01000	08100	636	03		General Basic Motor Veh.Reg & Lic. Office Equip. & Furniture	2,500 -75.00%	10,000	10,000	1,080 11%	2,000	776		
09020 Treasury Management Serv.													
01000	09020	100	03	1	General Basic Treasury Management Serv. Elected Officers	124,285 2.03%	118,000	121,815	63,345 52%	117,090	114,249	107,888	94,582
01000	09020	100	03	2	General Basic Treasury Management Serv. Statutory Deputies	105,643 -18.55%	112,000	129,700 104,700	71,022 55%	100,677	98,128	92,705	81,373

					Budget Expenditure Worksheet								
					2026/2027	2025/2026			2024/2025		2023/2024	2022/2023	
					Budget	Re-est	Amended	Used YTD	Budget	Used	Used	Used	
					Incr/Decr %	Budget	Original	Used %					
03 Treasurer													
09020 Treasury Management Serv.													
01000	09020	100	03	8	General Basic Treasury Management Serv. Pay Plan Staff	217,800 8.01%	201,655	201,655	108,069 54%	191,565	186,515	179,137	176,589
01000	09020	104	03		General Basic Treasury Management Serv. Overtime Pay	100	100	100 25%	100		45		
02000	09020	110	03		General Supplemental Treasury Management Serv. F.I.C.A.	35,500 -1.16%	34,000	35,915 34,000	18,237 51%	32,525	30,010	28,817	26,726
02000	09020	111	03		General Supplemental Treasury Management Serv. I.P.E.R.S.	43,300 -1.25%	42,000	43,850 41,450	23,422 53%	39,650	38,608	36,700	34,206
01000	09020	113	03		General Basic Treasury Management Serv. Employer's Flex Benefits	10,500 -3.99%	10,936	10,936 10,500	5,957 54%	10,500	10,244	9,735	10,244
02000	09020	114	03		General Supplemental Treasury Management Serv. Employee's Insurances	111,400 -.89%	110,000	112,400 107,000	59,372 53%	101,510	101,527	85,605	81,709
01000	09020	260	03		General Basic Treasury Management Serv. Office Supplies	3,000	3,000	3,000	1,566 52%	3,000	2,614	2,501	3,283
01000	09020	400	03		General Basic Treasury Management Serv. Legal Notices	3,000	3,300	3,000	2,270 76%	3,000	1,188	4,028	2,503
01000	09020	403	03		General Basic Treasury Management Serv. Bank/Transaction Fees	2,500	2,500	2,500	1,021 41%	2,400	2,112	2,046	2,079
01000	09020	411	03		General Basic Treasury Management Serv. Marketing	1,200 -60.00%	1,200	3,000		3,000			1,995
01000	09020	412	03		General Basic Treasury Management Serv. Postage & Mailing	23,000 9.52%	22,000	21,000	20,221 96%	21,000	19,074	16,807	16,394
01000	09020	413	03		General Basic Treasury Management Serv. Employee Mileage & Exps.	100	100	100		100			41
01000	09020	414	03		General Basic Treasury Management Serv. Communication Services	3,000 -21.05%	3,000	3,800	1,287 34%	3,800	2,333	2,671	2,692
01000	09020	415	03		General Basic Treasury Management Serv. Tax Statement Prep Serv	8,600 7.50%	8,440	8,000	8,436 105%	8,000	7,394	7,806	7,195
01000	09020	422	03		General Basic Treasury Management Serv. Education & Training	2,500	2,500	2,500	645 26%	2,500	1,711	1,516	2,978

186

				Budget Expenditure Worksheet 2025/2026			2024/2025	2023/2024	2022/2023		
03 Treasurer				2026/2027	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used
09020 Treasury Management Serv.				Budget Incr/Decr %							
01000	09020	444	03	General Basic Treasury Management Serv. Equipment Rent/Maint	3,000 -14.29%	3,000 3,500	1,132 32%	3,500	2,344	2,378	2,605
01000	09020	480	03	General Basic Treasury Management Serv. Dues & Memberships	750	750 750	280 37%	700	700	480	450
**** 03 Treasurer Total ****				1,340,021 .48%	1,294,661	1,333,564 1,295,813	705,848 53 %	1,235,894	1,178,412	1,105,069	1,062,922

FY2027 BUDGET REQUEST

DEPARTMENT: Treasurer

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED EXPENSE	FY26 Re-estimate	3 YEAR AVERAGE ACTUAL
01000-08100-104-03	Overtime pay We have one current team member that has selected overtime instead of comp time, but our overtime is very limited.	200	200	200	10
01000-08100-260-03	Office Supplies- Motor Vehicle envelopes, paper, pens, new stampers, ink, etc...	7,500	7,500	7,500	6,441
01000-08100-412-03	Postage & Mailing- Motor Vehicle expense to mail out plates and registrations	100,000	100,000	100,000	81,361
01000-08100-414-03	Communication Services-Motor Vehicle 15 phone lines split between MV and Tax	3,200	3,200	3,200	2,885
01000-08100-422-03	Education & Training-Motor Vehicle Education and development for leadership and team	2,500	2,500	2,500	2,003
01000-08100-476-03	Renewal Notices-Motor Vehicle Renewal Notices-Motor Vehicle - we have seen a slight fee increase	14,000	14,000	14,000	9,655
01000-08100-636-03	Office Equipment & Furniture We are in the midst of purchasing chairs but should have very little furniture needs next FY	2,500	2,500	10,000	259
MOTOR VEH.REG & LIC. SUBTOTAL			129,900	137,400	99,958
01000-09020-100-03-9	Seasonal/Part-Time Staff We created this item due to concerns about the titling law change and staffing challenges at the time. We do not expect to use this.	0	0	0	-
01000-09020-104-03	Overtime Pay See above.	100	100	100	15
01000-09020-260-03	Office Supplies-Treasury Management General supplies, envelopes, etc	3,000	3,000	3,000	2,799
01000-09020-400-03	Legal Notices-Treasury Management Publication of Semi Annual Reports and Delinquent Tax List, 3 papers - this can get hit by the FY switchover as we must publish tax information in June, but sometimes the paper does not bill us until July	3,000	3,000	3,300	2,934
01000-09020-403-03	Bank/Transaction Fees-Treasury Management Quarterly Bank fees for Cash Mgmt and ACH processes/tokens/cash mgmt/pkg tickets	2,500	2,500	2,500	2,079
01000-09020-411-01	Marketing-Treasury Management We are reconsidering whether to continue this practice going forward. Our contact at the radio station left and was not replaced.	1,200	1,200	1,200	665

188

DEPARTMENT: Treasurer

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED EXPENSE	FY26 Re-estimate	3 YEAR AVERAGE ACTUAL
01000-09020-412-03	Postage & Mailing-Treasury Management Postage for mailing tax statements, update address forms to returned statements and delinquent notices	23,000	23,000	22,000	17,425
01000-09020-413-03	Employee Mileage & Exps-Treasury Management Occasional mileage expenses for non-educational travel	100	100	100	14
01000-09020-414-03	Communication Services-Treasury Management Portion of phone lines split between the entire office	3,000	3,000	3,000	2,565
01000-09020-415-03	Tax Statement Prep Serv-Treasury Management Preparation and printing of property tax statements	8,600	8,600	8,440	7,465
01000-09020-422-03	Education & Training-Treasury Management Education and development for leadership and team on treasury topics	2,500	2,500	2,500	2,068
01000-09020-444-03	Equipment Rent/Maint-Treasury Management Marco Leasing Copier \$190 monthly average, Marco printer \$50 plus 1 cent per page Info Max-Annual maintenance on folder (shared with Auditor) \$350	2,650 350	3,000	3,000	2,442
01000-09020-480-03	Dues & Memberships-Treasury Management NACTFO, ISCTA, District Dues	750	750	750	543
TREASURY MANAGEMENT			50,750	49,890	41,247
DEPARTMENT TOTAL			180,650	187,290	141,204



Story County Department of Veterans Affairs
Zachary D. Skelton, Director
Story County Human Services Center
126 S. Kellogg Ave. Suite 001, Ames, Iowa 50010

Ph. (515) 956-2626 Fax (515) 956-2627
www.storycountyiowa.gov/va
veteransaffairs@storycountyiowa.gov

December 19, 2025

Story County Board of Supervisors,

The Story County Department of Veterans Affairs (VA) asks that you consider the addition of a new County Veterans Service Officer Position within the budgeting of Fiscal Year 2027 hired as a part-time employee.

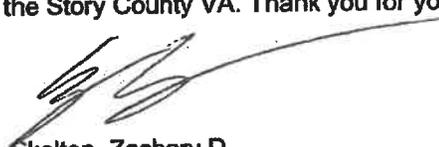
The position (Enclosure 1) allows the VA to broadly provide services throughout the County. The current office structure allows for one Administrative Assistant at 20 hours, one Director at 40 hours, and additional time from the General Assistance Director. The factor limiting the ability of the Department to reach all county Veterans is the number of hours dedicated to providing Veteran services.

Through the year, the Department had **678 interactions with Veterans** which amounted to an estimated **1,430 hours of Service**, accounting for **72% of available time**. (Enclosure 2) This, unfortunately, leaves less time for administrative tasks within the Department, and outreach. The lack of outreach limits the number of Veterans we can bring to the office as a balance must be maintained between the hours allotted to outreach, the number of cases that the Department can handle simultaneously and having the ability to ensure the other functions aside from direct Veteran interaction have enough time to meet completion of tasks.

When discussing available hours, please note that Erin Rewerts lends time to the VA Department, which does not have a designated replacement when looking forward to her retirement. (Enclosure 3) The training time from the date of hire until trained as a CVSO with access to all systems took **11 months** during the recent Director hiring. If we are to replace her hours, it is important to assume the time from hiring until operational will be similar.

The direct interaction with Veterans resulted in the last year **222 Claims, with an average caseload of 86 simultaneous claims**. (Enclosure 4) These claims result in bringing Federal dollars into the County, when successful. When comparing the 10 counties similar in Veteran population, all 5 above, and 5 below have more employees, bring in a greater ratio of Federal dollars, and have a smaller caseload per employee.¹ (Enclosure 5) These counties are also able to maintain more outreach within their areas of operation and reach more Veterans to ensure the highest quality of service.

Understanding the decisions the County must make in consideration with budgeting, I ask that you please consider the addition of a part-time position in the Story County VA. Thank you for your time and consideration in this matter.


Skelton, Zachary D.
Story County Veterans Affairs
Director

¹ The exception, Des Moines County has 1 Employee, but also only maintains an office for 37.5 hours. The other 9 Counties referred follow the trend highlighted above.

681



VA/2
County Veteran Service Officer
Veterans Affairs
FLSA: N
Revised Date: December 17, 2025

JOB SUMMARY

This position is responsible for coordinating the provision of Veterans Affairs programs and services to eligible Veterans. This position performs varied client services, eligibility determination of county, state and federal VA benefits, outreach services to Veterans and program coordination duties.

MAJOR DUTIES

- Interviews Veterans for assistance in person and/or by telephone to obtain documentation and information required to process an application; assists in the completion of applications and determines eligibility for benefits/assistance.
- Distributes funds to eligible Veterans and/or their families for necessities such as shelter, utilities, medical benefits, etc.; obtains emergency funds with Director or commission approval.
- Provides consultation to clients on VA benefits and eligibility, financial budgeting, job search skills, etc.; follows up with clients on an ongoing basis.
- Maintains database of veterans utilizing services.
- Participates in outreach activities; assists in developing outreach materials for the purpose of education and public awareness.
- Assists with various department administrative duties.
- Performs related duties as assigned.

190

KNOWLEDGE REQUIRED BY THE POSITION

- Knowledge of veterans programs and benefits and applicable laws and regulations.
- Knowledge of community service organizations and agencies.
- Knowledge of modern office management principles and practices.
- Knowledge of computers and job-related software programs.
- Skill in the determining program eligibility for veterans and surviving spouses.
- Skill in public relations and communication.
- Skill in oral and written communication.
- Skill in problem solving.
- Skill in interpersonal relations.

SUPERVISORY CONTROLS

The Director of Veterans Affairs assigns work in terms of general instructions. The supervisor spot-checks completed work for compliance with procedures and the nature and propriety of the final results.

GUIDELINES

Guidelines include Commission by-laws and county and department policies and procedures. These guidelines require judgment, selection, and interpretation in application.

COMPLEXITY/SCOPE OF WORK

- The work consists of varied program coordination and client services functions. The unique needs of each client contribute to the complexity of the position.
- The purpose of this position is to coordinate the provision of services to Veterans. Successful performance in this position contributes to the well-being of veterans and their families.

CONTACTS

- Contacts are typically with coworkers, other county personnel, veterans and their families, representatives of federal and state agencies, and members of the general public.
- Contacts are typically to give or exchange information, resolve problems, motivate persons, and provide services.

PHYSICAL DEMANDS/ WORK ENVIRONMENT

- The work is typically performed while sitting at a desk or table.
- The work is typically performed in an office, in correctional facilities, at home visits, at homeless camps, and at outreach events.

SUPERVISORY AND MANAGEMENT RESPONSIBILITY

None.

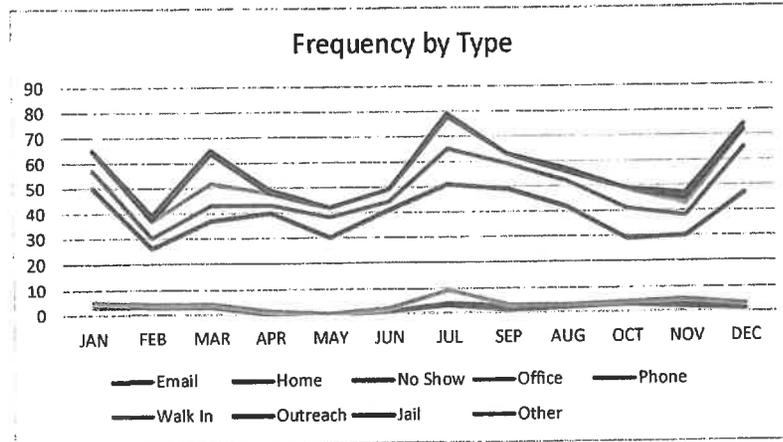
MINIMUM QUALIFICATIONS

- Knowledge and level of competency commonly associated with the completion of a baccalaureate degree in a course of study related to the occupational field.
- Sufficient experience to understand the basic principles relevant to the major duties of the position, usually associated with the completion of an apprenticeship/internship or having had a similar position for one to two years.
- Possession of or ability to readily obtain a valid driver's license issued by the State of Iowa for the type of vehicle or equipment operated.
- Possession of or ability to readily obtain accreditation through the National Association of County Veterans Service Officers within one year of date of hire. Must obtain continuing education credits required to maintain accreditation.

191

192

Statistics (Dec 2024 - Dec 2025)													
Average Age		# of Males		# of Females		Total Cases							
59.6		527		150		677							
By Service													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	SEP	AUG	OCT	NOV	DEC	TOT
Email	3	3	3	0	0	1	3	1	2	3	2	1	22
Home	2	0	0	0	0	0	1	2	1	1	1	2	10
No Show	0	1	1	1	0	1	5	0	0	0	2	0	11
Office	45	22	33	39	30	39	42	46	39	25	25	44	429
Phone	7	4	6	3	8	3	14	10	10	12	8	18	103
Walk In	8	7	9	5	4	5	13	4	4	8	5	7	79
Outreach	0	0	12	0	0	0	0	0	0	0	2	0	14
Jail	0	2	0	0	0	0	0	0	0	0	0	2	4
Other	0	0	1	1	0	0	1	0	1	0	2	0	6
Total	65	39	65	49	42	49	79	63	57	49	47	74	678



Hours Required in Story County VA Office

	Type of Visit												Broken Down by Hours		
	JAN	FEB	MAR	APR	MAY	JUN	JUL	SEP	AUG	OCT	NOV	DEC	TOT	Hour For Visit Type	Total Hours
Email	3	3	3	0	0	1	3	1	2	3	2	1	22	0.25	5.5
Home	2	0	0	0	0	0	1	2	1	1	1	2	10	2.00	20
No Show	0	1	1	1	0	1	5	0	0	0	2	0	11	0.25	2.75
Office	45	22	33	39	30	39	42	46	39	25	25	44	479	3.00	1287
Phone	7	4	6	3	8	3	14	10	10	12	8	18	103	0.50	51.5
Walk In	8	7	9	5	4	5	13	4	4	8	5	7	79	0.50	39.5
Outreach	0	0	12	0	0	0	0	0	0	0	0	0	14	1.00	14
Jail	0	2	0	0	0	0	0	0	0	0	0	2	4	1.00	4
Other	0	0	1	1	0	0	1	0	1	0	2	0	6	1.00	6
Total	65	39	65	49	42	49	79	63	57	49	47	74	678		

Total	1430
Hours in Year	1992
Direct Client %	72%

2024 Hour Study

	Office Visits					TOT
	JUL	SEP	AUG	OCT	NOV	
Erin	33	10	16	19	20	98
Both	0	4	0	0	0	4
Zack	18	41	30	44	25	158
Total						250

Note: In 4 years, Erin plans to retire but there is not a replacement at this time.

- 5% Coordination
 - 10% Networking
 - 10% Outreach
 - 25% Dept. Administration
 - 50% Client Services
- Ideally 50% of time allotted to Veterans



194

Cases by Type (Dec 2024-Dec 2025)

Current	
Open	0
Completed	125
Waiting	53
Cancelled	5
Closed	6
At VA	33
In Process	86

Approved	
92	
Denied	
24	
Ratio	
79%	

Days Per Claim	
Open	0
Completed	59
Waiting	141
Cancelled	157
Closed	80
At VA	98
Average	107

By Type	
Claim	96
VAHC	32
DIC	5
A&A	6
Burial	20
Update	16
Education	1
Appeal	7
Pension	3
Supplemental	17
Other	19
Total	222

Cancelled = Involuntary (No Response from Veteran, Changing Providers)
Closed = Voluntary (Completed Action, Veteran Closing Claim)

Story County VA

COMPARISON OF SIMILAR COUNTIES										
County	Total Direct	Compensation	Insurance	DIC	Population	Veteran	Vet Pop as %	CVSOs	Office Hours	Case Load
Black Hawk	\$ 38,645,017	\$ 34,877,039	\$ 448,048	\$ 3,519,930	132,348	6,974	5%	4	40.0	1619
Johnson	\$ 29,948,422	\$ 27,684,870	\$ 352,057	\$ 1,914,495	160,080	6,465	4%	2	40.0	3233
Pottawattamie	\$ 44,188,643	\$ 40,363,853	\$ 240,527	\$ 3,584,263	93,529	6,425	7%	4	40.0	1606
Woodbury	\$ 30,565,757	\$ 27,942,435	\$ 102,350	\$ 2,520,972	107,257	6,302	6%	3	40.0	2101
Dubuque	\$ 31,248,039	\$ 28,357,960	\$ 346,873	\$ 2,543,206	99,242	5,240	5%	5	40.0	1048
Story	\$ 22,443,043	\$ 20,534,305	\$ 548,220	\$ 1,360,518	102,498	4,268	4%	1	40.0	4268
Dallas	\$ 26,850,939	\$ 24,949,891	\$ 335,804	\$ 1,585,244	115,343	4,173	4%	5	40.0	835
Warren	\$ 25,316,587	\$ 25,029,142	\$ 147,062	\$ 1,140,383	56,343	3,372	6%	3	40.0	1124
Clinton	\$ 16,203,650	\$ 14,296,252	\$ 39,367	\$ 1,858,031	46,015	3,181	7%	4	40.0	795
Des Moines	\$ 15,074,639	\$ 13,668,387	\$ 213,753	\$ 1,192,489	38,411	2,809	7%	1	37.5	2809
Carro Gordo	\$ 17,341,839	\$ 15,619,732	\$ 126,768	\$ 1,595,359	42,493	2,713	6%	2	40.0	1357

Story County has more Veterans per CVSO than

All similar counties have more CVSOs, aside from Des Moines County which is only open 37.5 hours per week to assist 1/3 the Veterans of Story County.

At 45% the size, Clinton county brings in far more Federal Dollars per Vet with their office of 4 CVSOs.

21 Veterans Affairs					Budget Revenue Worksheet				2024/2025		2023/2024	2022/2023
					2026/2027	2025/2026			Budget	Rcvd	Rcvd	Rcvd
					Budget Incr/Decr %	Re-est Budget	Amended Original	Rcvd YTD Rcvd %				
01000	00055	8490	21	General Basic Miscellaneous	50	50	50		50			8
01000	03000	2627	21	General Basic Physical Health & Social Serv. Veteran Affairs Allocation	10,000	10,000	10,000	100%	10,000	10,000	10,000	10,000
01000	03000	8100	21	General Basic Physical Health & Social Serv. Donations	100	100	100		100		50	150
**** 21 Veterans Affairs Total ****					10,150	10,150	10,150	99 %	10,150	10,000	10,050	10,158

197

FY 27 REVENUE BUDGET

DEPARTMENT:

VETERANS AFFAIRS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED REVENUE	FY 26 RE-EST REVENUE	3 YEAR AVERAGE ACTUAL
01000- 00055 - 8490 -21	General Basic Miscellaneous	50	50	50	8
01000 - 00055 - 2627 - 21	General Basic Physical Health & Social Serv. Veterans Affairs Allocation This line item is used for Iowa Department of Veterans Affairs Allocation	10,000	10,000	10,000	10,000
01000 - 00055 - 8100 - 21	General Basic Physical Health & Social Serv. Donations This line item is used for any donations made to Story County Veterans Affairs.	100	100	100	67
Department Total			10,150	10,150	10,075

21 Veterans Affairs						Budget Expenditure Worksheet				2024/2025		2023/2024	2022/2023	
						2026/2027	2025/2026			Budget	Used	Used	Used	
Budget	Incr/Decr	%	Re-est	Amended	Used YTD	Budget	Used	Used	Used					
			Budget	Original	Used %									
01000	03200	100	21	3	General Basic Administration-Veterans Non Pay Plan Staff	4,500	4,500	4,500	3,525	78%	4,500	1,650	3,600	3,750
01000	03200	100	21	8	General Basic Administration-Veterans Pay Plan Staff	111,825	103,300	102,700	55,346	54%	90,720	84,578	90,773	85,720
01000	03200	106	21		General Basic Administration-Veterans Taxable Fringe Benefits	900	900	900			900		1,206	1,245
02000	03200	110	21		General Supplemental Administration-Veterans F.I.C.A.	9,200	8,200	8,565	4,557	53%	7,505	6,733	7,350	6,972
02000	03200	111	21		General Supplemental Administration-Veterans I.F.E.R.S.	10,825	9,995	9,995	5,388	54%	8,740	8,115	8,818	8,327
01000	03200	113	21		General Basic Administration-Veterans Employer's Flex Benefits	2,620	1,744	2,616	981	38%	1,889	1,889	1,816	1,744
02000	03200	114	21		General Supplemental Administration-Veterans Employee's Insurances	720	475	11,850	292	2%	450	365	373	403
01000	03200	250	21		General Basic Administration-Veterans Vehicle Fuels/Maint						500	20	521	467
01000	03200	260	21		General Basic Administration-Veterans Office Supplies	1,500	1,000	1,500	231	15%	2,000	1,969	1,765	1,787
01000	03200	294	21		General Basic Administration-Veterans Uniforms & Equipment	300	300	300	43	14%	300	261	78	444
01000	03200	411	21		General Basic Administration-Veterans Marketing	3,000	4,000	4,000	2,857	71%	3,500	2,169	1,534	7,142
01000	03200	412	21		General Basic Administration-Veterans Postage & Mailing	200	200	200	92	46%	450	146	440	301
01000	03200	413	21		General Basic Administration-Veterans Employee Mileage & Exps.	500	500	500	123	25%	600	169	988	824
01000	03200	414	21		General Basic Administration-Veterans Communication Services	950	950	1,200	676	56%	1,200	879	928	1,029
01000	03200	422	21		General Basic Administration-Veterans Education & Training	3,000	3,000	3,000	343	11%	3,000	865	3,175	2,747

199

21 Veterans Affairs				2026/2027	Budget Expenditure Worksheet 2025/2026			2024/2025		2023/2024	2022/2023	
				Budget Incr/Decr %	Re-est Budget	Amended Original	Used YTD Used %	Budget	Used	Used	Used	
01000	03200	444	21	General Basic Administration-Veterans Equipment Rent/Maint	500	500	500	357 71%	500	580	586	518
01000	03210	302	21	General Basic General Services to Veterans Medical Care	200		200		200			
01000	03210	306	21	General Basic General Services to Veterans Medicines	50		50		50			
01000	03210	332	21	General Basic General Services to Veterans Food & Provisions	50		50		50			
01000	03210	340	21	General Basic General Services to Veterans Rent Payments	9,400 11.90%	8,400	8,400	5,150 61%	7,000	6,858	4,805	3,931
01000	03210	341	21	General Basic General Services to Veterans Utilities Payments	1,000	1,000	1,000	394 39%	1,000	824	781	501
01000	03210	350	21	General Basic General Services to Veterans Transportation	3,500	3,500	3,500	3,042 87%	3,500	3,000	3,000	
01000	03210	390	21	General Basic General Services to Veterans Funeral Services	6,250 4.17%	6,000	6,000	4,150 69%	6,000	4,150	4,066	6,099
01000	03210	391	21	General Basic General Services to Veterans Care of Graves	5,000	5,000	5,000		5,000	4,975	5,994	5,911
**** 21 Veterans Affairs Total ****					175,990 -.30%	163,464	176,526	87,547 50 %	149,554	130,195	142,597	139,862

FY 27 BUDGET

DEPARTMENT:

Story County Veterans Affairs

\$10,000 Annual Allocation from Iowa Legislation - 03200 Admin Costs.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED EXPENSE	FY 26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
03200 ADMINISTRATION-VETERANS					
01000 - 03200 - 100 - 21 - 3	Non Pay Plan Staff \$75 each monthly meeting attended Compensation for Commissioners	4,500	4,500	4,500	3,000
01000 - 03200 - 106 - 21	Taxable Fringe Benefits Covers taxable meals for Commission, staff when not attending overnight functions	900	900	900	817
01000 - 03200 - 250 - 21	Vehicle Fuels / Maint Covers the shared cost of one county vehicle	0	0	0	336
01000 - 03200 - 260 - 21	Office Supplies Office supplies and Micropac Licence for claims management	1,500	1,500	1,000	1,840
01000 - 03200 - 294 - 21	Uniforms Covers cost of shirts for two new Commission's and one new Director	300	300	300	261
01000 - 03200 - 411 - 21	Marketing Covers the cost for outreach events and newsletter	3,000	3,000	4,000	3,615
01000 - 03200 - 412 - 21	Postage & Mailing Covers the cost of postage	200	200	200	296
01000 - 03200 - 413 - 21	Employee Mileage & Expenses Covers staff when attending meetings, trainings when county car isn't available	500	500	500	660
01000 - 03200 - 414 - 21	Communication Services Covers the cost of laptop computer, office telephone and fax line	950	950	950	945
01000 - 03200 - 422 - 21	Education & Training Covers State VA spring, fall school for staff and fall school for Commissioners Covers National Association of County Veteran Service Officers training for Director	3,000	3,000	3,000	2,262
01000 - 03200 - 444 - 21	Equipment Rent / Maint This covers the copier cost	500	500	500	561
03210 GENERAL SERVICES TO VETERANS					
01000 - 03210 - 302 - 21	Medical Care This is for emergency medical expenses on a temporary basis (3-5 days) Payment may be made for medical, dental and vision assistance for eligible Veterans	200	200	0	0
01000 - 03210 - 306 - 21	Medicines This line item is for payments for prescriptions and other medical needs (e.g., insulin needles, bandages, Depends, medicines, etc.)	50	50	0	0
01000 - 03210 - 332 - 21	Food & Provisions This includes food and non-food expendable household items such as soap paper products, household cleaning supplies, and personal grooming supplies	50	50	0	0

201

DEPARTMENT:

Story County Veterans Affairs

\$10,000 Annual Allocation from Iowa Legislation - 03200 Admin Costs.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION/NARRATIVE	FY 27 SUBTOTAL	FY 27 PROJECTED EXPENSE	FY 26 RE-EST EXPENSE	3 YEAR AVERAGE ACTUAL
01000 - 03210 - 340 - 21	Rent Payments This line item cover rent and mortgage assistance	9,400	9,400	8,400	5,198
01000 - 03210 - 341 - 21	Utilities Payments This line item covers assistance for gas, electric, heating, water/sewer, also other types of fuel needed for heating and cooking	1,000	1,000	1,000	702
01000 - 03210 - 350 - 21	Transportation Covers yearly Van lease \$3,000 Covers transportation to V A Regional Office and Iowa Veterans Home Also provides for buying Veterans a one-way, non-refundable bus ticket to adjoining states	3,500	3,500	3,500	2,000
01000 - 03210 - 390 - 21	Funeral Services Covers funeral expenses for indigent Veterans and flag cases for survivors Recommending \$2,075 per funeral cost	6,250	6,250	6,000	4,772
01000 - 03210 - 391 - 21	Care of Graves Grave markers, flags furnished to honorably discharged Veterans buried in Story County	5,000	5,000	5,000	5,953
ADMINISTRATIVE SERVICE OPERATING			15,350	15,850	14,593
GENERAL SERVICES TO VETERANS			25,450	23,900	18,625
DEPARTMENT REQUEST			40,800	39,750	