

**Board of Supervisors**  
**Administration**  
**Fund 0001**  
**-9001-**



Woodbury County

# Budget Comparison Report

## Account Detail

Account Number	Description	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1	Comparison 1	%
					2024-2025 Budget Director	Budget	to Parent Budget	
					2025-2026	Increase /	(Decrease)	
<b>Fund: 0001 - GENERAL BASIC</b>								
<b>Function: 9001 - POLICY &amp; ADMINISTRATION/BOARD ADMINISTRATION</b>								
<b>Revenue</b>								
<a href="#">0001-0-01-9001-90000</a>	AUDITORS TRANSFERS: GENER.	7,005,285.00	8,291,602.00	35,000.00	7,716,779.00	6,594,954.00	-1,121,825.00	-14.54%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Conservation Loan		0.00	0.00	-132,600.00			
Budget Director	General Basic Benefits moved to General Suj		0.00	0.00	-6,462,354.00			
<a href="#">0001-4-01-9001-61000</a>	LAND RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	<b>Total Revenue:</b>	<b>7,005,285.00</b>	<b>8,291,602.00</b>	<b>35,000.00</b>	<b>7,716,779.00</b>	<b>6,594,954.00</b>	<b>-1,121,825.00</b>	<b>-14.54%</b>
<b>Expense</b>								
<a href="#">0001-01-9001-000-10003</a>	WAGE PLAN EMPLOYEES	117,788.82	128,568.24	79,100.88	135,496.96	143,865.58	8,368.62	6.18%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 3% Projecte		0.00	0.00	143,865.58			
<a href="#">0001-01-9001-000-10004</a>	SUPERVISORY	112,698.00	121,146.25	38,046.93	122,357.02	130,000.00	7,642.98	6.25%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 3% Projecte		0.00	0.00	130,000.00			
<a href="#">0001-01-9001-000-10400</a>	OVERTIME	2,567.82	3,213.67	1,468.93	2,000.00	3,500.00	1,500.00	75.00%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 3% Projecte		0.00	0.00	3,500.00			
<a href="#">0001-01-9001-000-11000</a>	FICA - CNTY CONTRIBUTION	17,293.19	18,783.42	8,802.02	19,171.94	20,677.06	1,505.12	7.85%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 3% Projecte		0.00	0.00	20,677.06			
<a href="#">0001-01-9001-000-11100</a>	IPERS - CNTY CONTRIBUTION	22,000.50	23,876.41	9,427.19	24,341.42	26,183.31	1,841.89	7.57%

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Account Number	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
<b>Budget Detail</b>							
<b>Budget Code</b>	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	26,183.31			
<a href="#">0001-01-9001-000-11300</a>	EMPLOYEE HOSPITALIZATION	50,664.89	54,942.88	25,068.86	55,537.20	56,296.80	759.60 1.37%
<b>Budget Detail</b>							
<b>Budget Code</b>	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	56,296.80			
<a href="#">0001-01-9001-000-11701</a>	LIFE INSURANCE	96.10	97.92	48.32	97.92	115.20	17.28 17.65%
<b>Budget Detail</b>							
<b>Budget Code</b>	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	115.20			
<a href="#">0001-01-9001-000-11702</a>	DENTAL INSURANCE	1,040.54	1,057.32	469.92	1,057.32	1,057.32	0.00 0.00%
<b>Budget Detail</b>							
<b>Budget Code</b>	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	1,057.32			
<a href="#">0001-01-9001-000-11703</a>	LTD INSURANCE	1,188.63	1,289.96	494.87	826.20	826.20	0.00 0.00%
<b>Budget Detail</b>							
<b>Budget Code</b>	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	826.20			
<a href="#">0001-01-9001-000-26000</a>	STATIONARY/FORMS/GENERAL	1,273.62	910.58	578.99	2,000.00	2,000.00	0.00 0.00%
<a href="#">0001-01-9001-000-26100</a>	MAGAZINES & BOOKS	273.00	293.00	292.99	332.00	334.00	2.00 0.60%
<b>Budget Detail</b>							
<b>Budget Code</b>	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Danbury	0.00	0.00	20.00			
Budget Director	Moville Record	0.00	0.00	36.00			
Budget Director	Sergeant Bluff Advocate	0.00	0.00	30.00			
Budget Director	Sioux City Journal	0.00	0.00	248.00			
<a href="#">0001-01-9001-000-40000</a>	OFFICIAL PUBL. & LEGALS	61,787.68	60,630.38	33,319.07	64,000.00	62,000.00	-2,000.00 -3.13%
<a href="#">0001-01-9001-000-40200</a>	TYPING, PRINTING & BINDING	0.00	105.00	0.00	300.00	300.00	0.00 0.00%
<a href="#">0001-01-9001-000-41300</a>	EMPLOYEE MILEAGE	714.04	127.30	10.05	200.00	300.00	100.00 50.00%
<a href="#">0001-01-9001-000-41301</a>	TRAVEL EXPENSES	286.39	0.00	0.00	500.00	500.00	0.00 0.00%
<a href="#">0001-01-9001-000-41302</a>	MEAL EXPENSES	184.07	83.36	0.00	400.00	300.00	-100.00 -25.00%
<a href="#">0001-01-9001-000-41400</a>	TELEPHONE EXPENSE	189.66	180.66	52.87	250.00	300.00	50.00 20.00%
<a href="#">0001-01-9001-000-42200</a>	SCHOOL OF INSTRUCTION	210.00	210.00	0.00	500.00	1,000.00	500.00 100.00%

Budget Comparison Report

Account Number	2022-2023 Total Activity	2023-2024 Total Activity	2024-2025 YTD Activity Through Jun	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
				Parent Budget 2024-2025 Budget Director	2025-2026 Budget Director		
<b>Budget Detail</b>							
<b>Budget Code</b>	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	New Supervisor & Budget Director	0.00	0.00	1,000.00			
<a href="#">0001-01-9001-000-42601</a>	PROFESSIONAL SERVICES	0.00	0.00	0.00	200.00	0.00	-200.00 -100.00%
<a href="#">0001-01-9001-000-44400</a>	REPAIR & MAINTENANCE: EQU	3,384.90	3,481.26	839.67	3,500.00	3,500.00	0.00 0.00%
<b>Budget Detail</b>							
<b>Budget Code</b>	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Copier Service Contract	0.00	0.00	3,500.00			
<a href="#">0001-01-9001-000-63600</a>	MACHINERY & EQUIPMENT: OI	0.00	0.00	0.00	0.00	1,000.00	1,000.00 0.00%
<b>Budget Detail</b>							
<b>Budget Code</b>	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	New Office Chairs	0.00	0.00	1,000.00			
<b>Total Expense:</b>		<b>393,641.85</b>	<b>418,997.61</b>	<b>198,021.56</b>	<b>433,067.98</b>	<b>454,055.47</b>	<b>20,987.49 4.85%</b>
<b>Total Function: 9001 - POLICY &amp; ADMINISTRATION/BOARD A...</b>		<b>6,611,643.15</b>	<b>7,872,604.39</b>	<b>-163,021.56</b>	<b>7,283,711.02</b>	<b>6,140,898.53</b>	<b>-1,142,812.49 -15.69%</b>
<b>Total Fund: 0001 - GENERAL BASIC:</b>		<b>6,611,643.15</b>	<b>7,872,604.39</b>	<b>-163,021.56</b>	<b>7,283,711.02</b>	<b>6,140,898.53</b>	<b>-1,142,812.49 -15.69%</b>
<b>Report Total:</b>		<b>6,611,643.15</b>	<b>7,872,604.39</b>	<b>-163,021.56</b>	<b>7,283,711.02</b>	<b>6,140,898.53</b>	<b>-1,142,812.49 -15.69%</b>

Budget Comparison Report

Fund Summary

Fund	2022-2023	2023-2024	2024-2025	Parent Budget	Comparison 1	Comparison 1	%
	Total Activity	Total Activity	YTD Activity Through Jun	2024-2025 Budget Director	Budget	to Parent Budget Increase / (Decrease)	
0001 - GENERAL BASIC	6,611,643.15	7,872,604.39	-163,021.56	7,283,711.02	6,140,898.53	-1,142,812.49	-15.69%
<b>Report Total:</b>	<b>6,611,643.15</b>	<b>7,872,604.39</b>	<b>-163,021.56</b>	<b>7,283,711.02</b>	<b>6,140,898.53</b>	<b>-1,142,812.49</b>	<b>-15.69%</b>