

Board of Supervisors

Board of Supervisors

Expense

Fund 0001

-9000-

Woodbury County, Iowa

FY 2025-2026

Authorized Positions by Department/Positions

Board of Supervisors

<u>Division</u>	<u>Position</u>	<u>Authorized # of Positions</u>	<u># of Employees in Positions</u>
Board of Supervisors	Supervisors	5 Elected	5
	Budget and Finance Director	1 Exempt	0
	Administrative Assistant	1 Wage Plan	1
	Executive Secretary/Public Bidder	1 Wage Plan	1

Total Authorized Positions = 8 FTE full-time = 8 FTE including elected Board of Supervisors



Woodbury County

Budget Comparison Report

Account Detail

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)	
Fund: 0001 - GENERAL BASIC								
Function: 9000 - POLICY & ADMINISTRATION/BOARD OF SUPERVISORS								
Revenue								
0001-0-01-9000-91901	Lease Issuance Proceeds	74,864.15	0.00	0.00	0.00	0.00	0.00	0.00%
0001-4-01-9000-60901	Sale of County Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
0001-4-01-9000-84900	MISCELLANEOUS	0.00	0.00	0.00	900,000.00	0.00	-900,000.00	-100.00%
	Total Revenue:	74,864.15	0.00	0.00	900,000.00	0.00	-900,000.00	-100.00%
Expense								
0001-01-9000-000-10000	ELECTED OFFICIALS	190,341.98	215,678.57	130,185.19	217,833.80	226,547.17	8,713.37	4.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Comp Board Recommendation (4% vs 3 % Pr		0.00	0.00	2,178.37			
Budget Director	Imported from PB Budget Code: 3% Projecte		0.00	0.00	224,368.80			
0001-01-9000-000-11000	FICA - CNTY CONTRIBUTION	13,607.43	15,362.46	9,290.09	15,596.27	16,139.09	542.82	3.48%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Comp Board Recommendation (4% vs 3 % Pr		0.00	0.00	166.66			
Budget Director	Imported from PB Budget Code: 3% Projecte		0.00	0.00	15,972.43			
0001-01-9000-000-11100	IPERS - CNTY CONTRIBUTION	17,968.76	20,360.61	12,289.24	20,563.53	21,386.03	822.50	4.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Comp Board Recommendation (4% vs 3 % Pr		0.00	0.00	205.60			
Budget Director	Imported from PB Budget Code: 3% Projecte		0.00	0.00	21,180.43			
0001-01-9000-000-11300	EMPLOYEE HOSPITALIZATION	78,108.89	92,469.60	53,608.80	92,562.00	95,818.80	3,256.80	3.52%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 3% Projecte		0.00	0.00	95,818.80			
0001-01-9000-000-11701	LIFE INSURANCE	182.40	192.00	105.60	192.00	192.00	0.00	0.00%

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		
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	192.00			
0001-01-9000-000-11702	DENTAL INSURANCE	1,674.09	1,762.20	969.21	1,762.20	1,762.20	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	1,762.20			
0001-01-9000-000-11703	LTD INSURANCE	947.31	1,099.86	644.04	1,110.94	1,155.38	44.44 4.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Comp Board Recommendation (4% vs 3 % Pr	0.00	0.00	11.11			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	1,144.27			
0001-01-9000-000-26000	STATIONARY/FORMS/GENERAL	316.68	550.92	184.32	400.00	500.00	100.00 25.00%
0001-01-9000-000-40200	TYPING, PRINTING & BINDING	90.00	144.00	98.50	200.00	200.00	0.00 0.00%
0001-01-9000-000-41300	EMPLOYEE MILEAGE	1,710.08	2,542.89	2,182.35	3,000.00	3,000.00	0.00 0.00%
0001-01-9000-000-41301	TRAVEL EXPENSES	782.92	1,987.53	1,242.18	3,000.00	3,000.00	0.00 0.00%
0001-01-9000-000-41302	MEAL EXPENSES	74.53	331.92	138.72	700.00	800.00	100.00 14.29%
0001-01-9000-000-41401	CELL PHONE EXPENSE	3,014.15	2,778.35	1,265.75	3,000.00	3,000.00	0.00 0.00%
0001-01-9000-000-42002	FISCAL AUDIT	86,735.00	133,490.00	61,010.00	60,000.00	80,000.00	20,000.00 33.33%
0001-01-9000-000-42200	SCHOOL OF INSTRUCTION	571.72	1,120.00	1,055.00	2,000.00	2,000.00	0.00 0.00%
0001-01-9000-000-42601	PROFESSIONAL SERVICES	16,632.66	226,316.58	120,312.70	15,000.00	100,000.00	85,000.00 566.67%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Ahlers legal work	0.00	0.00	100,000.00			
0001-01-9000-000-48000	DUES/MEMBERSHIPS	20,718.00	21,848.00	22,074.00	21,453.00	22,579.00	1,126.00 5.25%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	GFOA	0.00	0.00	840.00			
Budget Director	Good Roads	0.00	0.00	95.00			
Budget Director	Hungry Canyons	0.00	0.00	5,000.00			
Budget Director	ISAC Membership	0.00	0.00	6,300.00			
Budget Director	ISAC Supervisors Dues	0.00	0.00	400.00			
Budget Director	NACO	0.00	0.00	2,119.00			
Budget Director	SIMPCO	0.00	0.00	7,415.00			
Budget Director	Siouxland Chamber	0.00	0.00	410.00			
0001-01-9000-000-53001	Lease Agreement Retirement	163,173.25	0.00	0.00	0.00	0.00	0.00 0.00%

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		
0001-01-9000-000-54001	Interest Payments - Lease	2,101.09	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	598,750.94	738,035.49	416,655.69	458,373.74	578,079.67	119,705.93	26.12%
Total Function: 9000 - POLICY & ADMINISTRATION/BOARD OF..		-523,886.79	-738,035.49	-416,655.69	441,626.26	-578,079.67	-1,019,705.93	-230.90%
Total Fund: 0001 - GENERAL BASIC:		-523,886.79	-738,035.49	-416,655.69	441,626.26	-578,079.67	-1,019,705.93	-230.90%
Report Total:		-523,886.79	-738,035.49	-416,655.69	441,626.26	-578,079.67	-1,019,705.93	-230.90%

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	-523,886.79	-738,035.49	-416,655.69	441,626.26	-578,079.67	-1,019,705.93	-230.90%
Report Total:	-523,886.79	-738,035.49	-416,655.69	441,626.26	-578,079.67	-1,019,705.93	-230.90%