

Budget Comparison Report

Account Number	Budget Notes Budget Code Budget Director	Subject	Description	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	
<a href="#">0001-22-6110-000-44600</a>		REPAIR & MAINTENANCE: RAD	Repair and maintenance of all park equipment. Playgrounds, wells, etc	1,010.37	1,418.78	3,482.95	1,500.00	1,500.00	0.00	0.00%
<a href="#">0001-22-6110-000-48700</a>		License & Permits		31.00	533.23	190.00	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6110-000-63600</a>		MACHINERY & EQUIPMENT: OI	Repair and maintenance of all law enforcement radios in our system. 9 radios and 13 portables.	3,660.19	630.98	458.93	4,000.00	4,000.00	0.00	0.00%
<a href="#">0001-22-6110-000-63700</a>		MINOR EQUIPMENT/HAND TO	Replace chainsaws, weed eaters, brush saws, blades, chains etc.	8,560.54	6,255.79	8,538.81	1,000.00	1,000.00	0.00	0.00%
<a href="#">0001-22-6110-000-64600</a>		MACHINERY & EQUIPMENT: CC	Replace hand tools such as wrenches, hammers etc.	0.00	0.00	600.00	0.00	1,200.00	1,200.00	0.00%
<b>Total Expense:</b>				<b>1,169,735.43</b>	<b>1,230,398.73</b>	<b>777,133.68</b>	<b>1,333,139.39</b>	<b>1,377,598.01</b>	<b>44,458.62</b>	<b>3.33%</b>
<b>Total Function: 6110 - CONSERV. &amp; RECREA. SER./PARKS &amp; C...</b>				<b>1,169,735.43</b>	<b>1,230,398.73</b>	<b>777,133.68</b>	<b>1,333,139.39</b>	<b>1,377,598.01</b>	<b>44,458.62</b>	<b>3.33%</b>

**CONSERVATION**

**Naturalist**

**Fund 0001**

**-6120**

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>Function: 6120 - CONSERV. &amp; RECREA. SER./NATURALIST</b>								
<b>Expense</b>								
<a href="#">0001-22-6120-000-10003</a>	WAGE PLAN EMPLOYEES	86,527.55	115,452.75	73,431.14	124,940.14	131,512.00	6,571.86	5.26%
<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	131,512.00				
<a href="#">0001-22-6120-000-10004</a>	SUPERVISORY	89,776.98	73,726.39	45,076.67	76,125.10	80,076.39	3,951.29	5.19%
<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	80,076.39				
<a href="#">0001-22-6120-000-10100</a>	WAGE PLAN EMP. PART TIME	68,194.10	72,488.27	47,649.04	78,997.84	82,755.82	3,757.98	4.76%
<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	82,755.82				
<a href="#">0001-22-6120-000-11000</a>	FICA - CNTY CONTRIBUTION	18,097.31	19,552.10	12,412.20	20,954.80	22,008.58	1,053.78	5.03%
<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	22,008.58				
<a href="#">0001-22-6120-000-11100</a>	IPERS - CNTY CONTRIBUTION	22,777.91	24,607.74	15,685.18	26,437.96	27,786.09	1,348.13	5.10%
<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	27,786.09				
<a href="#">0001-22-6120-000-11300</a>	EMPLOYEE HOSPITALIZATION	34,775.62	32,742.13	20,642.05	34,166.16	35,671.44	1,505.28	4.41%
<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	35,671.44				
<a href="#">0001-22-6120-000-11701</a>	LIFE INSURANCE	97.38	108.80	67.20	115.20	115.20	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	115.20				
<a href="#">0001-22-6120-000-11702</a>	DENTAL INSURANCE	893.69	998.58	616.77	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				

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Account Number	Description	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		
<a href="#">0001-22-6120-000-11703</a>	LTD INSURANCE	899.35	906.56	541.68	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="#">0001-22-6120-000-23000</a>	FOOD & PROVISIONS	42.17	9.48	0.00	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6120-000-25000</a>	GAS & OIL	1,386.82	1,501.89	673.65	1,500.00	1,500.00	0.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>		<b>Description</b>					
Budget Director	Gas and Oil		Fuel needs for two naturalist vehicles					
<a href="#">0001-22-6120-000-25100</a>	Lubricants	62.38	79.96	0.00	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6120-000-26000</a>	STATIONARY/FORMS/GENERAL	251.09	66.11	68.94	500.00	500.00	0.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>		<b>Description</b>					
Budget Director	Office Supplies		Office supplies for Naturalist, paper.					
<a href="#">0001-22-6120-000-26100</a>	MAGAZINES & BOOKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6120-000-29200</a>	Recreational Supplies	412.97	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6120-000-29300</a>	EQUIPMENT & EQUIPMENT OP	56.15	185.83	0.00	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6120-000-29400</a>	WEARING/SAFETY APPAREL	627.43	609.56	317.00	1,055.00	1,000.00	-55.00	-5.21%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>		<b>Description</b>					
Budget Director	Wearing and Safety apparel		Uniforms, 3 Naturalists & NC Staff					
<a href="#">0001-22-6120-000-40200</a>	TYPING, PRINTING & BINDING	2,077.00	0.00	0.00	3,200.00	2,000.00	-1,200.00	-37.50%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>		<b>Description</b>					
Budget Director	Typing Printing & Binding		Brochures, Newsletters printed					
<a href="#">0001-22-6120-000-41200</a>	POSTAGE & MAILING	40.25	60.20	75.00	1,000.00	1,000.00	0.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>		<b>Description</b>					
Budget Director	Postage and Mailing		Bulk mailings of newsletters, flyers etc.					
<a href="#">0001-22-6120-000-41300</a>	EMPLOYEE MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6120-000-41301</a>	TRAVEL EXPENSES	482.10	945.37	249.31	400.00	1,100.00	700.00	175.00%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>		<b>Description</b>					
Budget Director	Travel Expenses		Travel Expense for attending IAN events					
<a href="#">0001-22-6120-000-42200</a>	SCHOOL OF INSTRUCTION	253.00	899.00	760.00	400.00	1,000.00	600.00	150.00%

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							2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
<a href="#">0001-22-6120-000-44000</a>	REPAIR & MAINTENANCE: VEHI	20.00	68.93	84.99	1,000.00	800.00	-200.00	-20.00%		
<b>Budget Notes</b>	<b>Subject</b>	<b>Description</b>								
Budget Director	School of Instruction	IAN workshops, district & state schools,								
<a href="#">0001-22-6120-000-48000</a>	DUES/MEMBERSHIPS	313.24	598.54	308.55	300.00	500.00	200.00	66.67%		
<b>Budget Notes</b>	<b>Subject</b>	<b>Description</b>								
Budget Director	Repair and Maintenance	Annual maintenance & repair - 2 Naturalist vehicles								
<a href="#">0001-22-6120-000-63600</a>	MACHINERY & EQUIPMENT: OI	54.99	0.00	0.00	500.00	500.00	0.00	0.00%		
<b>Budget Notes</b>	<b>Subject</b>	<b>Description</b>								
Budget Director	Dues/Memberships	Iowa Association of Naturalist (IAN) Iowa Conservation Coalition Membership National Association of Naturalist								
<a href="#">0001-22-6120-000-64600</a>	MACHINERY & EQUIPMENT: CC	1,148.79	95.23	0.00	0.00	0.00	0.00	0.00%		
<b>Budget Notes</b>	<b>Subject</b>	<b>Description</b>								
Budget Director	Machinery and Equipment	Furniture & Equipment for Nature Center								
<b>Total Expense:</b>		<b>329,268.27</b>	<b>345,703.42</b>	<b>218,659.37</b>	<b>373,475.72</b>	<b>391,709.04</b>	<b>18,233.32</b>	<b>4.88%</b>		
<b>Total Function: 6120 - CONSERV. &amp; RECREA. SER./NATURALIST:</b>		<b>329,268.27</b>	<b>345,703.42</b>	<b>218,659.37</b>	<b>373,475.72</b>	<b>391,709.04</b>	<b>18,233.32</b>	<b>4.88%</b>		