

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 Director	Iowa Assoc Of County Conservation Boards		0.00	0.00	2,500.00			
Budget Director	Iowa Natural Heritage Foundation		0.00	0.00	1,000.00			
Budget Director	NRPA Dues		0.00	0.00	200.00			
<a href="#">0001-22-6100-000-48700</a>	License & Permits	124.54	27.16	0.00	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6100-000-49601</a>	DRAINAGE TAXES	10,419.45	10,732.10	8,787.56	7,500.00	10,500.00	3,000.00	40.00%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>							
Budget Director	Drainage Taxes							
<a href="#">0001-22-6100-000-63500</a>	MACHINERY & EQUIPMENT: M	183,226.66	170,738.71	136,495.00	130,000.00	150,000.00	20,000.00	15.38%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>							
Budget Director	Machinery & Equipment - Motor Vehicle							
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>		<b>Units</b>	<b>Price</b>	<b>Amount</b>			
Budget Director	Trade 2015 Toro 72 inch Mower		0.00	0.00	23,000.00			
Budget Director	Trade 2016 Chevy Colorado		0.00	0.00	29,000.00			
Budget Director	Trade 2016 Dodge Caravan - Naturalist vehic		0.00	0.00	35,000.00			
Budget Director	Trade 2020 Xmark Zero Turn Mower		0.00	0.00	25,000.00			
Budget Director	Trade 3/4 4x4 pickup ext cab		0.00	0.00	38,000.00			
<a href="#">0001-22-6100-000-63600</a>	MACHINERY & EQUIPMENT: OI	1,199.00	1,106.02	0.00	2,000.00	2,000.00	0.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>							
Budget Director	Mach & Equip- Office Equip & Furniture							
<a href="#">0001-22-6100-000-63601</a>	LEASE/PURCHASE AGREEMENT	2,429.40	2,457.80	1,442.00	2,500.00	2,500.00	0.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>							
Budget Director	Copier Lease agreement							
<a href="#">0001-22-6100-000-64600</a>	MACHINERY & EQUIPMENT: CC	4,439.43	3,024.68	2,668.74	1,200.00	2,000.00	800.00	66.67%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>							
Budget Director	Computer Software							
	<b>Total Expense:</b>	<b>702,945.81</b>	<b>725,247.94</b>	<b>480,566.84</b>	<b>701,751.58</b>	<b>746,866.44</b>	<b>45,114.86</b>	<b>6.43%</b>
<b>Total Function: 6100 - CONSERV. &amp; RECREA. SER./CONSERVAT..</b>		<b>-698,584.32</b>	<b>-720,099.83</b>	<b>-479,098.84</b>	<b>-696,751.58</b>	<b>-741,866.44</b>	<b>-45,114.86</b>	<b>6.48%</b>

# CONSERVATION PARKS

Fund 0001

-6110-

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: 6110 - CONSERV. &amp; RECREA. SER./PARKS &amp; CONSERVATION</b>								
<b>Expense</b>								
<a href="#">0001-22-6110-000-10003</a>	WAGE PLAN EMPLOYEES	301,243.12	344,491.12	206,098.25	358,542.55	366,353.74	7,811.19	2.18%
<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	366,353.74			
<a href="#">0001-22-6110-000-10004</a>	SUPERVISORY	200,153.21	235,094.53	142,440.65	238,933.31	246,100.71	7,167.40	3.00%
<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	246,100.71			
<a href="#">0001-22-6110-000-10101</a>	TEMPORARY EMPLOYEES	124,196.95	121,628.73	85,381.36	219,000.06	228,643.34	9,643.28	4.40%
<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	228,643.34			
<a href="#">0001-22-6110-000-10400</a>	OVERTIME	90.12	0.00	0.00	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6110-000-11000</a>	FICA - CNTY CONTRIBUTION	46,765.85	52,408.20	32,390.24	61,241.01	53,750.80	-7,490.21	-12.23%
<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	53,750.80			
<a href="#">0001-22-6110-000-11100</a>	IPERS - CNTY CONTRIBUTION	47,722.19	54,882.10	34,625.93	55,839.97	57,235.30	1,395.33	2.50%
<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	57,235.30			
<a href="#">0001-22-6110-000-11300</a>	EMPLOYEE HOSPITALIZATION	99,585.58	114,744.37	78,740.91	114,696.48	135,920.16	21,223.68	18.50%
<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	135,920.16			
<a href="#">0001-22-6110-000-11701</a>	LIFE INSURANCE	302.65	329.60	201.60	345.60	345.60	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	345.60			
<a href="#">0001-22-6110-000-11702</a>	DENTAL INSURANCE	2,777.57	3,025.11	1,850.31	3,171.96	3,171.96	0.00	0.00%

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				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	Imported from PB Budget Code: 3% Projecte	0.00	0.00	3,171.96			
<a href="#">0001-22-6110-000-11703</a>	LTD INSURANCE	2,557.78	2,869.85	1,750.12	2,468.45	2,476.40	7.95 0.32%
<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	2,476.40			
<a href="#">0001-22-6110-000-20101</a>	ANIMAL CARE	134.82	0.00	0.00	0.00	0.00	0.00 0.00%
<a href="#">0001-22-6110-000-20200</a>	CHEMICALS & GASES-HERBICID	5,571.20	4,700.10	0.00	6,000.00	6,000.00	0.00 0.00%
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
Budget Director	Chemicals	Chemicals used in parks and wildlife areas for weed control					
<a href="#">0001-22-6110-000-20201</a>	Chemicals & Gases - Brush	177.50	189.35	0.00	0.00	0.00	0.00 0.00%
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
Budget Director	Chemicals, gasses & herbicides	These are chemicals we use for weed control in our areas we manage from parks to wildlife areas.					
<a href="#">0001-22-6110-000-20300</a>	FERTILIZER & SEED	3,042.41	3,539.63	1,766.86	7,000.00	7,000.00	0.00 0.00%
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
Budget Director	Fertilizer & seed	Grass seed and native grass and forb seed mixes, trees & fertilizer for parks and wildlife areas.					
<a href="#">0001-22-6110-000-23000</a>	FOOD & PROVISIONS	50.65	0.00	171.20	0.00	0.00	0.00 0.00%
<a href="#">0001-22-6110-000-23200</a>	CUSTODIAL SUPPLIES	8,871.98	7,205.78	0.00	9,000.00	9,000.00	0.00 0.00%
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
Budget Director	Custodial Supplies	This line item we buy toilet paper, hand towels, soap, disinfectants etc for the parks.					
<a href="#">0001-22-6110-000-25000</a>	GAS & OIL	53,973.49	39,827.87	26,245.87	45,000.00	45,000.00	0.00 0.00%
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
Budget Director	Gas & Oil	Fuel for all vehicles, tractors, mowers, chainsaws, weed eaters, etc. in our parks system.					
<a href="#">0001-22-6110-000-25100</a>	Lubricants	4,859.30	5,222.26	3,061.58	2,500.00	5,000.00	2,500.00 100.00%
<b>Budget Notes</b>							
<b>Budget Code</b>	<b>Subject</b>	<b>Description</b>					
Budget Director	Lubricants	Oil, filters, transmission fluid, hydro oil, antifreeze, grease etc. for all of our park equipment.					
<a href="#">0001-22-6110-000-25300</a>	TIRES & TUBES	3,242.74	4,146.43	6,907.42	4,000.00	4,000.00	0.00 0.00%

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				2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)		
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>							
Budget Director	Tires & Tubes							
	<b>Description</b>							
	This is supposed to cover all tires and tubes repair and replacements for all the equipment in our parks, it doesn't as it is hard to look in that crystal ball on tires etc.							
<a href="#">0001-22-6110-000-27500</a>	Motor Vehicle Equipment	1,929.05	910.84	2,227.43	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6110-000-27801</a>	Law Enforcement Equipment	15,117.10	10,447.59	330.84	2,000.00	2,000.00	0.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>							
Budget Director	Law Enforcement Equipment							
	<b>Description</b>							
	Every year we have bullet proof vests that come up for replacemnt that have expired or gear that wears out or breaks and other equipment that needs to be replaced							
<a href="#">0001-22-6110-000-29001</a>	Shop Equipment	309.99	159.76	0.00	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6110-000-29200</a>	Recreational Supplies	297.63	0.00	4,393.96	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6110-000-29300</a>	EQUIPMENT & EQUIPMENT OP	1,644.44	2,463.48	890.18	2,000.00	2,000.00	0.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>							
Budget Director	Safety & Protective Supplies							
	<b>Description</b>							
	Safety gear in the parks, rubber gloves, chainsaw chaps, helmets,leather gloves, fire retardant gear, chaps get torn or hit and need to be replaced immediately.							
<a href="#">0001-22-6110-000-29301</a>	ARMS/AMMUNITION	5,176.57	3,499.93	3,318.77	4,000.00	4,000.00	0.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>							
Budget Director	Firearms & Ammunition							
	<b>Description</b>							
	This covers all duty ammo, practice ammo and equipment for 8 officers firearms. Officers are required to quaiify yearly with handguns and rifles. This covers practice ammo as well as duty ammo.							
<a href="#">0001-22-6110-000-29400</a>	WEARING/SAFETY APPAREL	4,646.50	5,485.06	2,517.72	8,000.00	7,500.00	-500.00	-6.25%
<b>Budget Detail</b>								
<b>Budget Code</b>	<b>Description</b>	<b>Units</b>	<b>Price</b>	<b>Amount</b>				
Budget Director	Personnel & protective equipment - seasona	0.00	0.00	2,800.00				
Budget Director	Seasonal staff shirts & hats	0.00	0.00	1,800.00				
Budget Director	Summer ranger & security gaurd uniforms	0.00	0.00	500.00				
Budget Director	Uniform allowance for 8 park employees @	0.00	0.00	2,400.00				
<a href="#">0001-22-6110-000-41301</a>	TRAVEL EXPENSES	3,526.09	1,340.14	1,024.47	0.00	0.00	0.00	0.00%
<a href="#">0001-22-6110-000-41400</a>	TELEPHONE EXPENSE	5,513.76	8,289.53	4,853.44	5,500.00	5,500.00	0.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>	<b>Subject</b>							
Budget Director	Telephone & Internet							
	<b>Description</b>							
	Telephone & internet expenses for all parks and park offices.							
<a href="#">0001-22-6110-000-41401</a>	CELL PHONE EXPENSE	4,800.00	5,300.00	2,700.00	4,500.00	5,000.00	500.00	11.11%

Budget Comparison Report

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							2024-2025 Budget Director	2025-2026 Budget Director		
<a href="#">0001-22-6110-000-41402</a>	Budget Notes Budget Code Budget Director	Subject Cell Expenses	Description Cell phone reimbursements for 10 employees				2,400.00	2,400.00	0.00	0.00%
		AirCard Expense		1,712.76	2,476.20	1,238.10				
<a href="#">0001-22-6110-000-42200</a>	Budget Notes Budget Code Budget Director	Subject Air Card Expense	Description Air card expense for 6 law enforcement officers for computers in trucks				0.00	0.00	0.00	0.00%
		SCHOOL OF INSTRUCTION		8,958.90	4,121.03	1,365.00				
<a href="#">0001-22-6110-000-43000</a>	Budget Notes Budget Code Budget Director	Subject Natural Gas & LP	Description Natural gas and LP costs for all offices, shops and residences in the parks. Priced off bids recieved through secondary roads.				4,500.00	4,500.00	0.00	0.00%
		NATURAL & LP GAS		4,558.56	3,849.70	1,861.97				
<a href="#">0001-22-6110-000-43100</a>	Budget Notes Budget Code Budget Director	Subject ELECTRIC LIGHT & POWER	Description Electric service for all parks, campgrounds, cabins, shelters, concession stands and residences in our park system.				70,000.00	70,000.00	0.00	0.00%
		ELECTRIC LIGHT & POWER		72,319.41	67,035.96	34,666.70				
<a href="#">0001-22-6110-000-43200</a>	Budget Notes Budget Code Budget Director	Subject WATER & SEWER	Description Costs for water in the parks, chemicals for treatment, quarterly testing etc.				3,000.00	0.00	-3,000.00	-100.00%
		WATER & SEWER		0.00	0.00	0.00				
<a href="#">0001-22-6110-000-43201</a>	Budget Notes Budget Code Budget Director	Subject Water	Description Costs for water in the parks, chemicals for treatment, quarterly testing etc.				0.00	4,000.00	4,000.00	0.00%
		Water & Sewer		5,629.03	3,814.90	2,835.01				
<a href="#">0001-22-6110-000-43202</a>	Budget Notes Budget Code Budget Director	Subject Garbage	Description This is for contracts for garbage costs we have at the parks and Nature Center. Bids are done every two years for removal contracts.				18,000.00	18,000.00	0.00	0.00%
		Garbage		19,462.40	18,524.75	9,500.75				
<a href="#">0001-22-6110-000-44000</a>	Budget Notes Budget Code Budget Director	Subject REPAIR & MAINTENANCE: VEH	Description Repair & maintenance for over 10 vehicles, 2 dump trucks, mowers & UTV's in the parks system.				10,000.00	10,000.00	0.00	0.00%
		REPAIR & MAINTENANCE: VEH		2,081.24	2,077.64	3,233.79				
<a href="#">0001-22-6110-000-44100</a>	Budget Notes Budget Code Budget Director	Subject REPAIRS & MAINTENACE: BUIL	Description Costs for all materials, labor etc. for all buildings and structures in the parks.				45,000.00	45,000.00	0.00	0.00%
		REPAIRS & MAINTENACE: BUIL		64,338.17	41,424.33	35,993.60				
<a href="#">0001-22-6110-000-44400</a>	Budget Notes Budget Code Budget Director	Subject REPAIR & MAINTENANCE: EQU	Description Costs for all materials, labor etc. for all buildings and structures in the parks.				20,000.00	20,000.00	0.00	0.00%
		REPAIR & MAINTENANCE: EQU		29,132.62	46,034.08	29,278.96				

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				2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)		
<b>Budget Notes</b>								
<b>Budget Code</b>								
Budget Director								
<b>Subject</b>								
<b>Description</b>								
Park equipment repair & maintenance								
Repair and maintenance of all park equipment. Playgrounds, wells, etc								
<a href="#">0001-22-6110-000-44600</a>	REPAIR & MAINTENANCE: RAD	1,010.37	1,418.78	3,482.95	1,500.00	1,500.00	0.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>								
Budget Director								
<b>Subject</b>								
<b>Description</b>								
Radio equipment - Repair & maintenance								
Repair and maintenance of all law enforcement radios in our system. 9 radios and 13 portables.								
<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	3,660.19	630.98	458.93	4,000.00	4,000.00	0.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>								
Budget Director								
<b>Subject</b>								
<b>Description</b>								
Machinery & Equipment								
Replace chainsaws, weed eaters, brush saws, blades, chains etc.								
<a href="#">0001-22-6110-000-63700</a>	MINOR EQUIPMENT/HAND TO	8,560.54	6,255.79	8,538.81	1,000.00	1,000.00	0.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>								
Budget Director								
<b>Subject</b>								
<b>Description</b>								
Mior equipment - hand tools								
Replace hand tools such as wrenches, hammers etc.								
<a href="#">0001-22-6110-000-64600</a>	MACHINERY & EQUIPMENT: CC	0.00	0.00	600.00	0.00	1,200.00	1,200.00	0.00%
<b>Budget Notes</b>								
<b>Budget Code</b>								
Budget Director								
<b>Subject</b>								
<b>Description</b>								
Computer Software Expense								
Costs for MACH Software used in vehicles of law enforcment officers. Yearly charge for use of software								
<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>	