

**AUDITOR
RECORDER**

Fund 0001

-8110-



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: 8110 - STATE ADMINISTRATIVE SERV/AUDITOR/RECORDER								
Revenue								
0001-1-07-8110-25930	REIMBURSE. - OTHER ENTITY	62,450.10	67,680.00	0.00	65,000.00	65,000.00	0.00	0.00%
0001-1-07-8110-40001	RECORDING OF INSTRUMENTS	302,240.00	292,620.00	177,665.00	350,000.00	350,000.00	0.00	0.00%
0001-1-07-8110-40400	REAL ESTATE TRANSFER TAX	152,121.68	130,405.87	77,788.26	150,000.00	125,000.00	-25,000.00	-16.67%
0001-1-07-8110-41000	AUDITOR'S TRANSFER FEES	21,425.00	21,905.00	12,120.00	20,000.00	20,000.00	0.00	0.00%
0001-1-07-8110-41202	RECORDER OVER/SHORT	196.00	225.00	172.80	0.00	0.00	0.00	0.00%
0001-1-07-8110-41302	VITAL STATISTIC FEES - DAILY	35,108.00	33,572.00	18,168.00	30,000.00	30,000.00	0.00	0.00%
0001-1-07-8110-41310	MARRIAGE LICENSE FEES	1,417.00	2,172.00	1,308.00	1,000.00	1,000.00	0.00	0.00%
0001-1-07-8110-41900	OTHER RECORDER FEES (COPY	2,875.63	1,196.00	1,206.00	2,000.00	2,000.00	0.00	0.00%
0001-4-07-8110-84800	MISCELLANEOUS REFUNDS	253.00	168.40	47.00	0.00	0.00	0.00	0.00%
	Total Revenue:	578,086.41	549,944.27	288,475.06	618,000.00	593,000.00	-25,000.00	-4.05%
Expense								
0001-07-8110-000-10001	APPOINTED DEPUTIES	86,131.59	93,921.44	52,941.63	94,860.21	97,706.02	2,845.81	3.00%
	Budget Detail							
	Budget Code							
	Budget Director				Imported from PB Budget Code: 3% Projecte	0.00	0.00	97,706.02
0001-07-8110-000-10007	ORGANIZED EMPLOYEES	413,922.83	425,432.27	242,909.50	437,037.86	450,137.94	13,100.08	3.00%
	Budget Detail							
	Budget Code							
	Budget Director				Imported from PB Budget Code: 3% Projecte	0.00	0.00	450,137.94
0001-07-8110-000-10200	LONGEVITY COMPENSATION	2,600.00	2,700.00	0.00	2,800.00	2,900.00	100.00	3.57%
	Budget Detail							
	Budget Code							
	Budget Director				Imported from PB Budget Code: 3% Projecte	0.00	0.00	2,900.00
0001-07-8110-000-10400	OVERTIME	148.36	136.09	49.25	0.00	0.00	0.00	0.00%
0001-07-8110-000-11000	FICA - CNTY CONTRIBUTION	36,854.96	38,353.85	21,763.60	39,293.11	40,476.43	1,183.32	3.01%

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				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	40,476.43			
0001-07-8110-000-11100	IPERS - CNTY CONTRIBUTION	47,458.55	49,294.62	27,929.38	50,475.52	51,990.26	1,514.74 3.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	51,990.26			
0001-07-8110-000-11300	EMPLOYEE HOSPITALIZATION	152,384.52	163,067.65	92,765.21	166,511.76	171,956.88	5,445.12 3.27%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	171,956.88			
0001-07-8110-000-11701	LIFE INSURANCE	337.88	345.27	201.14	345.60	345.60	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	345.60			
0001-07-8110-000-11702	DENTAL INSURANCE	3,100.57	3,168.75	1,846.03	3,171.96	3,171.96	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	3,171.96			
0001-07-8110-000-11703	LTD INSURANCE	2,550.76	2,649.69	1,509.32	2,413.85	2,453.25	39.40 1.63%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Imported from PB Budget Code: 3% Projecte	0.00	0.00	2,453.25			
0001-07-8110-000-26000	STATIONARY/FORMS/GENERAL	4,393.73	4,539.55	2,459.24	5,440.00	5,440.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Copy & Plotter Paper	0.00	0.00	1,050.00			
Budget Director	Misc supplies including recording labels	0.00	0.00	1,040.00			
Budget Director	Toner & ink cartridges--6 printers & 1 plott	0.00	0.00	2,750.00			
Budget Director	Water service	0.00	0.00	600.00			
0001-07-8110-000-26100	MAGAZINES & BOOKS	243.00	247.99	270.99	250.00	275.00	25.00 10.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Sioux City Journal--one year subscription	0.00	0.00	275.00			

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					Parent Budget 2024-2025 Budget Director	2025-2026 Budget Director		
0001-07-8110-000-40200	TYPING, PRINTING & BINDING	919.77	1,013.08	375.00	1,000.00	1,000.00	0.00	0.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	Budget Director		Envelopes--Recorder & Vitals	0.00	0.00	800.00		
	Budget Director		Vitals Security Paper	0.00	0.00	200.00		
0001-07-8110-000-41300	EMPLOYEE MILEAGE	664.18	821.12	199.33	1,000.00	1,000.00	0.00	0.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	Budget Director		To/from district & state meetings	0.00	0.00	290.00		
	Budget Director		To/from ICUBE meeting--Recorder Staff	0.00	0.00	210.00		
	Budget Director		To/from ITAG Conference--Ron Koch	0.00	0.00	250.00		
	Budget Director		To/from Omaha Airport--PRIA Diane Swobor	0.00	0.00	250.00		
0001-07-8110-000-41301	TRAVEL EXPENSES	2,845.50	3,122.53	687.73	3,800.00	3,800.00	0.00	0.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	Budget Director		Airfare to/from 2 PRIA Meetings	0.00	0.00	1,000.00		
	Budget Director		Hotel--PRIA, ITAG, ICUBE, Recorder Conferer	0.00	0.00	2,800.00		
0001-07-8110-000-41302	MEAL EXPENSES	240.49	295.79	81.99	500.00	500.00	0.00	0.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	Budget Director		Meals--PRIA, ICUBE, ITAG, Recorder Confere	0.00	0.00	500.00		
0001-07-8110-000-41303	PARKING	0.00	700.00	700.00	700.00	700.00	0.00	0.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	Budget Director		Real Estate/Recorder Deputy Parking Spot	0.00	0.00	700.00		
0001-07-8110-000-41400	TELEPHONE EXPENSE	607.70	925.72	652.46	700.00	830.00	130.00	18.57%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	Budget Director		Telephone--Recorder, Vitals, Real Estate, GIS	0.00	0.00	830.00		
0001-07-8110-000-41401	CELL PHONE EXPENSE	646.20	620.04	281.73	525.00	525.00	0.00	0.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	Budget Director		Real Estate/Recorder Deputy Cell Phone	0.00	0.00	525.00		
0001-07-8110-000-42200	SCHOOL OF INSTRUCTION	695.00	1,495.00	450.00	1,150.00	1,150.00	0.00	0.00%

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				Parent Budget 2024-2025 Budget Director	2025-2026 Budget Director		
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Registration-2 PRIA Conf, ITAG, Recorder Co	0.00	0.00	1,150.00			
0001-07-8110-000-42601	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00%
0001-07-8110-000-44400	REPAIR & MAINTENANCE: EQU	0.00	395.00	0.00	200.00	200.00	0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Possible equipment repair	0.00	0.00	200.00			
0001-07-8110-000-44900	MAINTENANCE CONTRACTS	10,410.93	12,077.47	2,462.44	13,425.00	13,929.00	504.00 3.75%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Cott online hosting--index,transfer books,su	0.00	0.00	4,500.00			
Budget Director	Microfile Readers	0.00	0.00	4,400.00			
Budget Director	Real Estate Canon Copier(includes toner)	0.00	0.00	350.00			
Budget Director	Recorder Lexmark Printer (includes toner)	0.00	0.00	700.00			
Budget Director	Recorder Ricoh Copier (includes toner)	0.00	0.00	750.00			
Budget Director	Tyler Interface with Iowa Land Recorders	0.00	0.00	3,229.00			
0001-07-8110-000-45300	RENTALS: OFFICE EQUIPMENT	971.70	883.90	530.00	1,100.00	830.00	-270.00 -24.55%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	6 Safe Deposit Boxes--Microfilm Storage	0.00	0.00	830.00			
0001-07-8110-000-48000	DUES/MEMBERSHIPS	350.00	525.00	525.00	425.00	525.00	100.00 23.53%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	District 3 Recorder's Assn	0.00	0.00	50.00			
Budget Director	ICUBE	0.00	0.00	100.00			
Budget Director	Notary Renewal for Diane Swoboda Peterson	0.00	0.00	30.00			
Budget Director	PRIA--Diane Swoboda Peterson	0.00	0.00	145.00			
Budget Director	Recorder's Assn Yearly Dues	0.00	0.00	200.00			
0001-07-8110-000-63600	MACHINERY & EQUIPMENT: OI	6,104.10	1,571.59	131.25	200.00	200.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
Budget Director	Calculator	0.00	0.00	200.00			
0001-07-8110-000-64600	MACHINERY & EQUIPMENT: CC	2,588.29	2,899.71	145.00	2,880.00	155.00	-2,725.00 -94.62%

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						2024-2025 Budget Director	2025-2026 Budget Director	Increase / (Decrease)	
	Budget Code			Units	Price	Amount			
	Budget Director	Adobe Pro Software		0.00	0.00	155.00			
		Total Expense:	777,170.61	811,203.12	451,867.22	830,204.87	852,197.34	21,992.47	2.65%
Total Function: 8110 - STATE ADMINISTRATIVE SERV/AUDITO...			-199,084.20	-261,258.85	-163,392.16	-212,204.87	-259,197.34	-46,992.47	22.14%