

Meeting Notice
Tama County Board of Supervisors
Mon., Jun 16, 2025

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**** Agenda is not printed in any particular order, only time specific items will be addressed at certain times**

Call to Order, Pledge of Allegiance

Public comments-This time is set aside for public comments on County business topics. To be recognized raise your hand or stand. After recognition by the Chair, state your name and address. You may speak one time per issue. If the comment is for an item not on the agenda, please understand the Board of Supervisors will not act on your comments at this meeting due to the Open Meetings Law requirements but may do so at a future board meeting by placing it on the agenda. The Chair and Board members welcome comments from the public; however, all comments must be directed to the board and not others in attendance; keep your comments germane; it is not appropriate to use profane, obscene, or slanderous language. No personal attacks will be allowed. The Chair may limit each speaker to three minutes.

Engineer-road projects report

Discussion with Together We Can concerning peer support specialist partnership in Mental Health Recovery

Employee recognition for Dirk Henle

Discussion/possible action to accept Nikki Novak's resignation from the Board of Adjustment

Set Public Hearing date for Craig Sash

Discussion/possible action of hiring freeze exemptions

Discussion/approve claims

Public comments

Adjourn

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and extend across the width of the page. There are approximately 20 lines visible. The top edge of the paper has some faint, illegible markings, possibly from a previous page or binding. The overall appearance is that of a clean, unused piece of stationery.

Board of Supervisors Minutes
June 9, 2025

The Tama County Board of Supervisors met at 8:30 a.m. June 9, 2025. Present: 1st District Supervisor, Curt Hilmer; 4th District Supervisor, Mark Doland and 5th District Supervisor, Curt Kupka. Also, Tama County Auditor, Karen Rohrs, members of the public, and Sheriff Schmidt. 2nd District Supervisor, David Turner, and 3rd District Supervisor, Heather Knebel, joined by Teams.

The Pledge of Allegiance was recited.

Motion by Kupka, seconded by Knebel to approve the agenda. Discussion: None. All voted aye. Motion carried.

Public Comments: Public comments were heard from Craig Sash, Karen Murty, Bill Faircloth, Kendall Jordan, Richard Arp, Nancy Smith, and Jim Smith. Public comment time closed at 8:44 am.

Motion by Turner, seconded by Hilmer to approve the minutes of the June 2nd regular meeting. Discussion: None. All voted aye. Motion carried.

The Board met with Ben Daleske, Tama County Engineer, to get a road projects report.

Doland stated he had a meeting last week with Paul Daniel from Center Associates, Darcy Maiden-Parks from Prairie Ridge, Mary McKinnell from County Social Services, and Libby Reekers, Tama County Mental Health Advocate, to discuss the future of mental health in Tama County with Center Associates closing. Doland would like to table any action on this item until more information is available. Motion by Doland, seconded by Hilmer to table action for office space/mental health transition. Discussion: None. All voted aye. Motion carried.

Motion by Turner, seconded by Hilmer to approve the following resolution. Discussion: None.

RESOLUTION 6-9-2025A
TAMA COUNTY BOARD OF SUPERVISORS
REMOVAL ORDER
Date: June 9, 2025

Subject: Removal of Craig Sash from the Tama County Zoning Board

WHEREAS, Craig Sash was duly appointed to serve as a member of the Tama County Zoning Board; and

WHEREAS, members of the Tama County Zoning Board are expected to act in accordance with the responsibilities and ethical standards set forth by Tama County; and

WHEREAS, it has been determined that Craig Sash has failed to comply with these expectations, by engaging in unprofessional communication with the public, thereby compromising the integrity and function of the Zoning Board;

NOW, THEREFORE, BE IT RESOLVED that the Tama County Board of Supervisors hereby orders the removal of Craig Sash from the Tama County Zoning Board, effective immediately upon the adoption of this order;

BE IT FURTHER RESOLVED that Craig Sash shall have the right to request a public hearing before the Tama County Board of Supervisors regarding this removal. Such a request must be submitted in writing to the Tama County Auditor's Office within 30 calendar days of the date of this order.

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution passed and adopted this 9th day of June, 2025. Mark Doland, Chairman, Board of Supervisors. Karen Rohrs, County Auditor.

There were no hiring freeze exemptions to act on.

Motion by Kupka, seconded by Turner to approve the claims for payment as presented in the amount of \$271,408.73. Discussion: None. All voted aye. Motion carried.

Public Comments: Public comments were heard from Craig Sash and Todd Apfel. Public comment time closed at 8:55 am.

Chairman Doland adjourned the meeting at 8:55 am.

These minutes are intended to provide a summary of the discussions and decisions made during the Board of Supervisor meeting. For the most accurate and comprehensive record, please refer to the audio recording of the meeting that can be provided upon request at the auditor's office.

Tama County Board of Supervisors - Weekly Engineer's Office Report

June 16th, 2025

We are working on 340th St. Bridge this week finishing up dirt work.

Work is continuing of the regrade on K Avenue North of the shop to 270th St. We are working on finishing up the last section of the road this week.

We are working on 370th St. Cleaning up ditch and reshaping the road just East of H Ave.

We will be out this week with our spray patcher taking care of some roads.

This Tuesday is the letting for the paving on E66. Next week I will give you an update on what the bids came out to be.

With your approval I would like to officially offer the open Bridge Crew Laborer position today after the board meeting. Start date would be June 23rd.

CENTRAL SERVICE COST ALLOCATION PLAN
TAMA COUNTY, IOWA
FY 2024



**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2024
CENTRAL SERVICE COST ALLOCATION PLAN**

Table of Contents

	<u>Schedule</u>
SUMMARY SCHEDULES	
Exhibit A - Summary of Allocated Costs by Department	Exhibit A
Exhibit B - Computations of Carry-Forward and Fixed Costs	Exhibit B
Exhibit C - Reconciliation of Total Costs	Exhibit C
Exhibit D - Summary of Allocated Activities and Allocation Basis	Exhibit D
BUILDING DEPRECIATION	
Department Narrativ	1.1
Total Departmental Costs	1.2
Costs to Be Allocated by Function Before Allocated Additions	1.3.1
Costs to Be Allocated by Function Including Allocated Additions	1.3.2
Detailed Functional Allocations - Courthouse	1.4.1
Detailed Functional Allocations - Annex	1.4.2
Detailed Functional Allocations - CPC Building	1.4.3
Detailed Functional Allocations - North Annex	1.4.4
Departmental Allocation Summary	1.5
EQUIPMENT DEPRECIATION	
Department Narrativ	2.1
Total Departmental Costs	2.2
Costs to Be Allocated by Function Before Allocated Additions	2.3.1
Costs to Be Allocated by Function Including Allocated Additions	2.3.2
Detailed Functional Allocations - Equipment Depreciation	2.4.1
Departmental Allocation Summary	2.5
OTHER POLICY & ADMIN	
Department Narrativ	3.1
Total Departmental Costs	3.2
Costs to Be Allocated by Function Before Allocated Additions	3.3.1
Costs to Be Allocated by Function Including Allocated Additions	3.3.2
Detailed Functional Allocations - Audit Fee	3.4.1
Detailed Functional Allocations - Cost Plan Fee	3.4.2
Detailed Functional Allocations - HIPAA Expenses	3.4.3
Departmental Allocation Summary	3.5
INSURANCE	

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2024
CENTRAL SERVICE COST ALLOCATION PLAN**

Table of Contents

	<u>Schedule</u>
Department Narrativ	4.1
Total Departmental Costs	4.2
Costs to Be Allocated by Function Before Allocated Additions	4.3.1
Costs to Be Allocated by Function Including Allocated Additions	4.3.2
Detailed Functional Allocations - General Liability	4.4.1
Detailed Functional Allocations - Property	4.4.2
Detailed Functional Allocations - Worker Compensation	4.4.3
Detailed Functional Allocations - Public Officials Liability	4.4.4
Detailed Functional Allocations - Unemployment	4.4.5
Detailed Functional Allocations - Law Enforcement Liability	4.4.6
Departmental Allocation Summary	4.5
 SAFETY	
Department Narrativ	5.1
Total Departmental Costs	5.2
Costs to Be Allocated by Function Before Allocated Additions	5.3.1
Costs to Be Allocated by Function Including Allocated Additions	5.3.2
Detailed Functional Allocations - Safety	5.4.1
Departmental Allocation Summary	5.5
 HUMAN RESOURCES	
Department Narrativ	6.1
Total Departmental Costs	6.2
Costs to Be Allocated by Function Before Allocated Additions	6.3.1
Costs to Be Allocated by Function Including Allocated Additions	6.3.2
Detailed Functional Allocations - Human Resources	6.4.1
Departmental Allocation Summary	6.5
 GENERAL SERVICES	
Department Narrativ	7.1
Total Departmental Costs	7.2
Costs to Be Allocated by Function Before Allocated Additions	7.3.1
Costs to Be Allocated by Function Including Allocated Additions	7.3.2
Detailed Functional Allocations - Courthouse	7.4.1
Detailed Functional Allocations - Annex	7.4.2
Detailed Functional Allocations - CPC Building	7.4.3

COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2024
CENTRAL SERVICE COST ALLOCATION PLAN

Table of Contents

	<u>Schedule</u>
Detailed Functional Allocations - North Annex	7.4.4
Detailed Functional Allocations - Jail	7.4.5
Departmental Allocation Summary	7.5
 DATA PROCESSING	
Department Narrativ	8.1
Total Departmental Costs	8.2
Costs to Be Allocated by Function Before Allocated Additions	8.3.1
Costs to Be Allocated by Function Including Allocated Additions	8.3.2
Detailed Functional Allocations - Data Procesing	8.4.1
Departmental Allocation Summary	8.5
 AUDITOR	
Department Narrativ	9.1
Total Departmental Costs	9.2
Costs to Be Allocated by Function Before Allocated Additions	9.3.1
Costs to Be Allocated by Function Including Allocated Additions	9.3.2
Detailed Functional Allocations - Payroll Services	9.4.1
Detailed Functional Allocations - Accounting Services	9.4.2
Departmental Allocation Summary	9.5

COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2024

SUMMARY OF ALLOCATED COSTS BY DEPARTMENT

SCH. REF.:		1.5	2.5	3.5	4.5	5.5	6.5	7.5	8.5	9.5	10.5
DEPARTMENTS RECEIVING ALLOCATIONS	TOTAL	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	OTHER POLICY & ADMIN	INSURANCE	SAFETY	HUMAN RESOURCES	GENERAL SERVICES	DATA PROCESSING	AUDITOR	COUNTY ATTORNEY
Board of Supervisors	41,974	1,918	-	1,430	3,590	3,898	4,509	10,561	-	16,069	-
Economic Development	11,689	-	-	367	330	1,949	2,255	-	-	6,788	-
Elections	12,096	-	-	270	840	974	1,127	-	-	8,885	-
Treasurer	73,342	6,392	-	817	2,960	5,622	6,504	35,202	-	15,846	-
Sheriff	176,214	-	-	4,800	57,200	25,297	29,267	-	-	59,650	-
Recorder	45,524	4,674	-	477	1,691	2,923	3,382	25,739	-	6,639	-
Zoning	507	-	-	19	15	75	87	-	-	312	-
Road Clearance	20,817	-	-	921	2,868	3,785	4,379	-	-	8,864	-
Sanitary Landfill	34,723	-	-	1,378	774	4,910	5,680	-	-	21,981	-
County Engineer	204,857	-	-	13,471	5,883	35,041	40,540	-	-	109,921	-
Veteran Affairs	10,130	-	-	157	656	1,799	2,081	-	-	5,437	-
Conservation Board	51,144	-	-	1,696	18,915	5,059	5,853	-	-	19,620	-
Public Health & Home Care	115,083	-	-	2,766	9,362	14,129	16,346	30,139	-	42,341	-
Weed Control	888	-	-	20	25	150	173	-	-	520	-
Relief Services	812	-	-	54	135	-	-	-	-	623	-
Department of Human Services	155,282	-	-	1,508	24	-	-	2,124	-	623	151,003
Correctional Services	1,834	-	-	109	272	-	-	-	-	1,454	-
District Court	4,185	-	-	135	338	-	-	-	-	3,712	-
Mental Health Administration	37,098	6,620	-	50	312	974	1,127	26,060	-	1,953	-
Assessor	58,082	5,678	-	687	2,373	3,860	4,466	31,271	-	9,747	-
Emergency Management	6,724	-	-	214	819	974	1,127	-	-	3,589	-
E911 Communications	84,137	-	-	1,820	24,475	12,517	14,482	-	-	30,843	-
Jail (Space Only)	170,392	-	-	-	-	-	-	170,392	-	-	-
Medical Examiner	4,326	-	-	41	219	937	1,084	-	-	2,044	-
Ambulance Support	348	-	-	37	-	-	-	-	-	312	-
Substance Abuse/ Social Programs	778	-	-	15	37	-	-	-	-	727	-
All Other	296,821	24,096	-	2,335	158,812	-	-	104,543	-	7,035	-
Subtotal	1,619,809	49,378	-	35,593	292,925	124,875	144,469	436,030	-	385,536	151,003
Direct Billed	-	-	-	-	-	-	-	-	-	-	-
Unallocated Costs	1,048,919	-	-	7,240	244,565	-	-	-	-	358,363	438,750
Total	2,668,728	49,378	-	42,832	537,490	124,875	144,469	436,030	-	743,900	589,754

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2024**

COMPUTATIONS OF CARRY-FORWARD AND FIXED COSTS

DEPARTMENTS RECEIVING ALLOCATIONS	TOTAL ACTUAL COSTS ALLOCATED FOR CURRENT YEAR	TOTAL ESTIMATED COSTS FOR THE CURRENT YEAR	CARRY-FORWARD DIFFERENCE (ACTUAL LESS ESTIMATED)	ACTUAL COSTS FOR CURRENT YEAR PLUS CARRY-FORWARD	ADJUSTMENTS	FIXED ALLOCATIONS FOR SECOND YEAR AFTER CURRENT YEAR ACTUAL
Board of Supervisors	\$41,974			\$41,974		\$41,974
Economic Development	\$11,689			\$11,689		\$11,689
Elections	\$12,096			\$12,096		\$12,096
Treasurer	\$73,342			\$73,342		\$73,342
Sheriff	\$176,214			\$176,214		\$176,214
Recorder	\$45,524			\$45,524		\$45,524
Zoning	\$507			\$507		\$507
Road Clearance	\$20,817			\$20,817		\$20,817
Sanitary Landfill	\$34,723			\$34,723		\$34,723
County Engineer	\$204,857			\$204,857		\$204,857
Veteran Affairs	\$10,130			\$10,130		\$10,130
Conservation Board	\$51,144			\$51,144		\$51,144
Public Health & Home Care	\$115,083			\$115,083		\$115,083
Weed Control	\$888			\$888		\$888
Relief Services	\$812			\$812		\$812
Department of Human Services	\$155,282	\$134,862	\$20,420	\$175,701		\$175,701
Correctional Services	\$1,834			\$1,834		\$1,834
District Court	\$4,185			\$4,185		\$4,185
Mental Health Administration	\$37,098			\$37,098		\$37,098
Assessor	\$58,082			\$58,082		\$58,082
Emergency Management	\$6,724			\$6,724		\$6,724
E911 Communications	\$84,137			\$84,137		\$84,137
Jail (Space Only)	\$170,392			\$170,392		\$170,392
Medical Examiner	\$4,326			\$4,326		\$4,326
Ambulance Support	\$348			\$348		\$348
Substance Abuse/ Social Program	\$778			\$778		\$778
All Other	\$296,821			\$296,821		\$296,821

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2024**

RECONCILIATION OF TOTAL COSTS

	COST PLAN SCHEDULE REFERENCE	TOTAL COST PER FINANCIALS	TOTAL COST ADJUSTMENT ADDITIONS	LESS UNALLOWABLE & EXCLUSIONS	TOTAL COSTS
BUILDING DEPRECIATION	1.2	-	57,621	-	57,621
EQUIPMENT DEPRECIATION	2.2	-	53,570	-	53,570
OTHER POLICY & ADMIN	3.2	44,518	4,450	-	48,968
INSURANCE	4.2	596,567	7,076	-	603,642
SAFETY	5.2	127,067	-	-	127,067
HUMAN RESOURCES	6.2	151,486	-	-	151,486
GENERAL SERVICES	7.2	404,120	-	(35,491)	368,629
DATA PROCESSING	8.2	180,070	97,303	-	277,372
AUDITOR	9.2	336,781	102,396	-	439,177
COUNTY ATTORNEY	10.2	541,194	-	-	541,194
TOTALS		2,381,803	322,415	(35,491)	2,668,728
 TOTAL COSTS FROM EXHIBIT A					 2,668,728
 DIFFERENCE					 \$ -

COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2024
SUMMARY OF ALLOCATED ACTIVITIES AND ALLOCATION BASIS

Department	Sch.	Allocated Functions	Allocation Basis	Data Source	Function Short Name
BUILDING DEPRECIATION	1.4.1	Courthouse	Usable Square Feet of Space	Building Floor Plans	Courthouse
	1.4.2	Annex	Usable Square Feet of Space	Building Floor Plans & Measurement	Annex
	1.4.3	CPC Building	Total Square Feet of Space Occupied	Building Floor Plans	CPC
	1.4.4	North Annex	Usable Square Feet of Space	Consultant Measurement	Admin Bldg
EQUIPMENT DEPRECIATION	2.4.1	Equipment Depreciation	Central Service Department Inventories	Equipment Listing/Depreciation Schedule	Equip Depr
OTHER POLICY & ADMIN	3.4.1	Audit Fee	Total Deptl. Expenditures	Expenditure Report	Audit
	3.4.2	Cost Plan Fee	Consultant Hours	Consultant Time Summary	Cost Plan
	3.4.3	HIPAA Expenses	Aver. No. of Employees in Depts.	Distribution Reports	HIPAA
INSURANCE	4.4.1	General Liability	Adjusted Departmental Expenditures	Expenditure Report	Gen Liab
	4.4.2	Property	Insured Values of Bldgs and Contents	Property Statement of Value	Property
	4.4.3	Worker Compensation	Computed Premiums for Depts.	Expenditure Report/Insurance Policies	Work Comp
	4.4.4	Public Officials Liability	Aver. No. of Employees in Depts.	Distribution Reports	Publ Ofcls
	4.4.5	Unemployment	Departmental Salaries	Expenditure Report	Unempl
	4.4.6	Law Enforcement Liability	Direct Allocation to County Sheriff	Direct Allocation	Law Enf Liab
SAFETY	5.4.1	Safety	Number of Employees in Each Department	Distribution Reports	Safety
HUMAN RESOURCES	6.4.1	Human Resources	Number of Employees in Each Department	Distribution Reports	HR
GENERAL SERVICES	7.4.1	Courthouse	Usable Square Feet of Space	Building Floor Plans	Courthouse
	7.4.2	Annex	Usable Square Feet of Space	Building Floor Plans & Measurement	Annex
	7.4.3	CPC Building	Total Square Feet of Space Occupied	Building Floor Plans	CPC
	7.4.4	North Annex	Usable Square Feet of Space	Consultant Measurement	Admin Bldg
	7.4.5	Jail	Direct Allocation to Jail	Direct Allocation	Jail
DATA PROCESSING	8.4.1	Data Processing	Direct Allocation to Auditor	Direct Allocation	Data Proc
AUDITOR	9.4.1	Payroll Services	Aver. No. of Employees in Depts.	Distribution Reports	Payroll Svcs
	9.4.2	Accounting Services	Non-Payroll Transactions	Detail Expenditure Report	Acctg Svcs
COUNTY ATTORNEY	10.4.1	Social Services	Direct Allocation to Social Services	Direct Allocation	Social Svcs

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2024
STATEMENT OF FUNCTION & BENEFIT**

BUILDING DEPRECIATION

Tama County has implemented the provisions of GASB – 34 with regard to recording the costs and depreciation expenses for fixed assets. The following building depreciation expenses have been allocated in this plan.

Item	Description	Allocation Basis
Courthouse Building	Depreciation Expense for the Courthouse building	Usable Square Feet of Space Occupied by Departments
Annex	Depreciation Expense for the Annex building	Usable Square Feet of Space Occupied by Departments
CPC Building	Depreciation Expense for the CPC building	Total Square Feet of Space Occupied by Departments and Programs
Admin Building	Depreciation Expense for the North Annex building	Usable Square Feet of Space Occupied by Departments

NOTE: Fully depreciated assets are excluded from the allocation of depreciation expenses.

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COST ADVISORY SERVICES, INC.

TAMA COUNTY, IOWA - FY 2024

BUILDING DEPRECIATION

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

			Line Item		Genl								
			Exp Codes	Total	Admin	Courthouse	Annex	CPC	Admin Bldg				
Salaries & Wages				\$0	\$0	\$0	\$0	\$0	\$0				
Employee Benefits				\$0	\$0	\$0	\$0	\$0	\$0				
Other Expense Items:													
Total Departmental Expenditures				\$0	\$0	\$0	\$0	\$0	\$0				
Cost Adjustments:													
Deductions / Exclusions (D & E Codes)													
<i>Specify Other Adjustments:</i>													
Building Depreciation			V	57,621		26,453	-	7,168	24,000				
Functional Costs Before Additions				\$57,621	\$0	\$26,453	\$0	\$7,168	\$24,000				

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
BUILDING DEPRECIATION									
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS									
	Alloc.		Genl.						
	Codes	Total	Admin	Courthouse	Annex	CPC	Admin Bldg		
Costs Before Additions (From Sch. 1.3.1)		\$57,621	\$0	\$26,453	\$0	\$7,168	\$24,000		
% of Functional Costs Excl. GA		100.00%		45.91%	0.00%	12.44%	41.65%		
Reallocate General Admin			0	0	0	0	0		
Adjusted Functional Costs		\$57,621	\$0	\$26,453	\$0	\$7,168	\$24,000		
% of Total Costs Excl. GA		100.00%		45.91%	0.00%	12.44%	41.65%		
First Additions:									
Total First Additions		\$0							
Re-alloc. Spec. Functions:									
Total Specific Functions		0		0	0	0	0		
All Other 1st Additions		0							
Reallocate 1st Incoming AO		0		0	0	0	0		
Total for 1st Allocation		\$57,621		\$26,453	\$0	\$7,168	\$24,000		
Second Additions:									
Total Second Additions		\$0							
Re-alloc. Spec. Functions:									
Total Specific Functions		0		0	0	0	0		
All Other 2nd Additions		0							
Reallocate 2nd Incoming AO		0		0	0	0	0		
Total for 2nd Allocation		0		0	0	0	0		
Total Costs		\$57,621		\$26,453	\$0	\$7,168	\$24,000		

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
BUILDING DEPRECIATION									
DETAIL ALLOCATION OF:									
				Courthouse					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0	-	-
Other Policy & Admin		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services		0.0000%	-	-	-	-	0.0000%	-	-
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	1,132	10.9818%	2,905	-	2,905	1,132	10.9818%	-	2,905
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration		0.0000%	-	-	-	-	0.0000%	-	-
Assessor		0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other	9,176	89.0182%	23,548	-	23,548	9,176	89.0182%	-	23,548
Total	10,308	100.0000%	26,453	-	26,453	10,308	100.0000%	-	26,453
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
BUILDING DEPRECIATION									
DETAIL ALLOCATION OF:				Annex					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0	-	-
Other Policy & Admin		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services		0.0000%	-	-	-	-	0.0000%	-	-
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care	5,223	79.5461%	-	-	-	5,223	79.5461%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services	368	5.6046%	-	-	-	368	5.6046%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration		0.0000%	-	-	-	-	0.0000%	-	-
Assessor		0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other	975	14.8492%	-	-	-	975	14.8492%	-	-
Total	6,566	100.0000%	-	-	-	6,566	100.0000%	-	-
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans & Measurement								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
BUILDING DEPRECIATION									
DETAIL ALLOCATION OF:				CPC					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0	-	-
Other Policy & Admin		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services		0.0000%	-	-	-	-	0.0000%	-	-
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	2,270	92.3515%	6,620	-	6,620	2,270	92.3515%	-	6,620
Assessor		0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other	188	7.6485%	548	-	548	188	7.6485%	-	548
Total	2,458	100.0000%	7,168	-	7,168	2,458	100.0000%	-	7,168
Allocation Base:	Total Square Feet of Space Occupied								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
BUILDING DEPRECIATION									
DETAIL ALLOCATION OF:				Admin Bldg					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0	-	-
Other Policy & Admin		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services		0.0000%	-	-	-	-	0.0000%	-	-
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor	1,286	22.2414%	5,338	-	5,338	1,286	22.2414%	-	5,338
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors	462	7.9903%	1,918	-	1,918	462	7.9903%	-	1,918
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	1,540	26.6344%	6,392	-	6,392	1,540	26.6344%	-	6,392
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder	1,126	19.4742%	4,674	-	4,674	1,126	19.4742%	-	4,674
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration		0.0000%	-	-	-	-	0.0000%	-	-
Assessor	1,368	23.6596%	5,678	-	5,678	1,368	23.6596%	-	5,678
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	5,782	100.0000%	24,000	-	24,000	5,782	100.0000%	-	24,000
Allocation Base:	Usable Square Feet of Space								
Source:	Consultant Measurement								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
BUILDING DEPRECIATION									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Courthouse	Annex	CPC	Admin Bldg				
Building Depreciation	-	-	-	-	-				
Equipment Depreciation	-	-	-	-	-				
Other Policy & Admin	-	-	-	-	-				
Insurance	-	-	-	-	-				
Safety	-	-	-	-	-				
Human Resources	-	-	-	-	-				
General Services	-	-	-	-	-				
Data Processing	-	-	-	-	-				
Auditor	5,338	-	-	-	5,338				
County Attorney	2,905	2,905	-	-	-				
Board of Supervisors	1,918	-	-	-	1,918				
Economic Development	-	-	-	-	-				
Elections	-	-	-	-	-				
Treasurer	6,392	-	-	-	6,392				
Sheriff	-	-	-	-	-				
Recorder	4,674	-	-	-	4,674				
Zoning	-	-	-	-	-				
Road Clearance	-	-	-	-	-				
Sanitary Landfill	-	-	-	-	-				
County Engineer	-	-	-	-	-				
Veteran Affairs	-	-	-	-	-				
Conservation Board	-	-	-	-	-				
Public Health & Home Care	-	-	-	-	-				
Weed Control	-	-	-	-	-				
Relief Services	-	-	-	-	-				
Department of Human Services	-	-	-	-	-				
Correctional Services	-	-	-	-	-				
District Court	-	-	-	-	-				
Mental Health Administration	6,620	-	-	6,620	-				
Assessor	5,678	-	-	-	5,678				
Emergency Management	-	-	-	-	-				
E911 Communications	-	-	-	-	-				
Jail (Space Only)	-	-	-	-	-				
Medical Examiner	-	-	-	-	-				
Ambulance Support	-	-	-	-	-				
Substance Abuse/ Social Program	-	-	-	-	-				
All Other	24,096	23,548	-	548	-				
Subtotals	33,621	26,453	-	7,168	-				
Direct Billed	-	-	-	-	-				
Total	33,621	26,453	-	7,168	-				

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2024
STATEMENT OF FUNCTION & BENEFIT**

EQUIPMENT DEPRECIATION

Tama County has implemented the provisions of GASB–34 with regard to recording the costs and depreciation expenses for fixed assets. The County has adopted a capitalization policy of \$5,000 for individual items of equipment. The following Equipment Depreciation expenses have been allocated in this plan.

Item	Description	Allocation Basis
Equipment Depreciation	Equipment depreciation expense	Central Service Department equipment depreciation expenses

COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA - FY 2024
EQUIPMENT DEPRECIATION

[illegible]

COST ADVISORY SERVICES, INC.													
TAMA COUNTY, IOWA - FY 2024													
EQUIPMENT DEPRECIATION													
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS													
			Line Item		Genl								
			Exp Codes	Total	Admin	Equip Depr							
Salaries & Wages				\$0	\$0	\$0							
Employee Benefits				\$0	\$0	\$0							
Other Expense Items:													
Total Departmental Expenditures				\$0	\$0	\$0							
Cost Adjustments:													
Deductions / Exclusions (D & E Codes)													
<i>Specify Other Adjustments:</i>													
Equipment Depreciation			V	53,570		53,570							
Functional Costs Before Additions				\$53,570	\$0	\$53,570							

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
EQUIPMENT DEPRECIATION									
DETAIL ALLOCATION OF:				Equip Depr					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-	-	0.0000%	-	-
Insurance		0.0000%	-	-	-	-	0.0000%	-	-
Safety	4,250	7.9335%	4,250	-	4,250	4,250	7.9335%	-	4,250
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services	22,646	42.2737%	22,646	-	22,646	22,646	42.2737%	-	22,646
Data Processing	13,909	25.9642%	13,909	-	13,909	13,909	25.9642%	-	13,909
Auditor	3,678	6.8658%	3,678	-	3,678	3,678	6.8658%	-	3,678
County Attorney	9,087	16.9629%	9,087	-	9,087	9,087	16.9629%	-	9,087
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration		0.0000%	-	-	-	-	0.0000%	-	-
Assessor		0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	53,570	100.0000%	53,570	-	53,570	53,570	100.0000%	-	53,570
Allocation Base:	Central Service Department Inventories								
Source:	Equipment Listing/Depreciation Schedule								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
EQUIPMENT DEPRECIATION									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Equip Depr							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin	-	-							
Insurance	-	-							
Safety	4,250	4,250							
Human Resources	-	-							
General Services	22,646	22,646							
Data Processing	13,909	13,909							
Auditor	3,678	3,678							
County Attorney	9,087	9,087							
Board of Supervisors	-	-							
Economic Development	-	-							
Elections	-	-							
Treasurer	-	-							
Sheriff	-	-							
Recorder	-	-							
Zoning	-	-							
Road Clearance	-	-							
Sanitary Landfill	-	-							
County Engineer	-	-							
Veteran Affairs	-	-							
Conservation Board	-	-							
Public Health & Home Care	-	-							
Weed Control	-	-							
Relief Services	-	-							
Department of Human Services	-	-							
Correctional Services	-	-							
District Court	-	-							
Mental Health Administration	-	-							
Assessor	-	-							
Emergency Management	-	-							
E911 Communications	-	-							
Jail (Space Only)	-	-							
Medical Examiner	-	-							
Ambulance Support	-	-							
Substance Abuse/ Social Program	-	-							
All Other	-	-							
Subtotals	53,570	53,570							
Direct Billed	-	-							
Total	53,570	53,570							

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2024
STATEMENT OF FUNCTION & BENEFIT**

OTHER POLICY & ADMINISTRATION

The costs of various miscellaneous expenses that benefit all County operating departments and programs are budgeted and charged to a non-departmental account. These expenses also benefit federal and state programs conducted by the County and other outside users of County resources.

Other Policy & Administration costs have been allocated in this cost allocation plan as follows:

Item	Description	Allocation Basis
Annual Audit Fee	The costs of the County's annual financial audit benefit all departments and activities conducted by the County.	Total Expenditures of All County Departments
Cost Plan Fee	The County annually engages the services of a private consulting firm to develop and implement the County's central service cost allocation plan. This function includes the costs paid for those services.	Hours Expended by Consultant in Development and Implementation of Cost Allocation Plan
HIPAA	The costs of professional fees for HIPAA Administration	Average Number of Employees in All Departments

Other expenses that were charged to the OP&A account have not been allocated in this plan.

COST ADVISORY SERVICES, INC.												
TAMA COUNTY, IOWA - FY 2024												
OTHER POLICY & ADMIN												
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS												
			Line Item		Genl							
			Exp Codes	Total	Admin	Audit	Cost Plan	HIPAA	All Other			
Salaries & Wages												
% of Total S&W				0.00%								
% of S&W Excl. GA				0.00%								
Employee Benefits												
Other Expense Items:												
CIVIL SERVICE COMMISSION		V		318					318			
ACCOUNTING, AUDITING & CLEF		V		37,350		37,350						
DUES & MEMBERSHIPS		V		6,750					6,750			
AGREEMENTS, EASEMENTS, CO		V		100					100			
Total Departmental Expenditures				\$44,518	\$0	\$37,350	\$0	\$0	\$7,168			
Cost Adjustments:												
Deductions / Exclusions (D & E Codes)												
Specify Other Adjustments:												
Cost Plan		V		4,450			4,450					
Functional Costs Before Additions				\$48,968	\$0	\$37,350	\$4,450	\$0	\$7,168			

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2024											
OTHER POLICY & ADMIN											
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS											
			Alloc.		Genl.						
			Codes	Total	Admin	Audit	Cost Plan	HIPAA	All Other		
Costs Before Additions (From Sch. 3.3.1)				\$48,968	\$0	\$37,350	\$4,450	\$0	\$7,168		
% of S&W Excl. GA (From Sch. 3.3.1)				0.00%							
% of Functional Costs Excl. GA				100.00%		76.27%	9.09%	0.00%	14.64%		
Reallocate General Admin		S			0	0	0	0	0	0	0
Adjusted Functional Costs				\$48,968	\$0	\$37,350	\$4,450	\$0	\$7,168		
% of Total Costs Excl. GA				100.00%		76.27%	9.09%	0.00%	14.64%		
First Additions:											
Total First Additions				\$0							
Re-alloc. Spec. Functions:											
Total Specific Functions				0		0	0	0	0		
All Other 1st Additions				0							
Reallocate 1st Incoming AO		F		0		0	0	0	0	0	0
Total for 1st Allocation				\$48,968		\$37,350	\$4,450	\$0	\$7,168		
Second Additions:											
Total Second Additions				\$490							
Re-alloc. Spec. Functions:											
Total Specific Functions				0		0	0	0	0		
All Other 2nd Additions				490							
Reallocate 2nd Incoming AO		F		(490)		374	45	0	72	0	0
Total for 2nd Allocation				490		374	45	0	72		
Total Costs				\$49,458		\$37,724	\$4,495	\$0	\$7,240		

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
OTHER POLICY & ADMIN									
DETAIL ALLOCATION OF:				Audit					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin	44,518	0.1793%	67	-	67				67
Insurance	603,642	2.4312%	908	-	908	603,642	2.4356%	9	917
Safety	127,067	0.5118%	191	-	191	127,067	0.5127%	2	193
Human Resources	151,486	0.6101%	228	-	228	151,486	0.6112%	2	230
General Services	404,120	1.6276%	608	-	608	404,120	1.6305%	6	614
Data Processing	180,070	0.7252%	271	-	271	180,070	0.7265%	3	274
Auditor	336,781	1.3564%	507	-	507	336,781	1.3588%	5	512
County Attorney	541,194	2.1797%	814	-	814	541,194	2.1836%	8	822
Board of Supervisors	941,350	3.7913%	1,416	-	1,416	941,350	3.7981%	14	1,430
Economic Development	241,649	0.9733%	364	-	364	241,649	0.9750%	4	367
Elections	177,600	0.7153%	267	-	267	177,600	0.7166%	3	270
Treasurer	537,459	2.1646%	808	-	808	537,459	2.1685%	8	817
Sheriff	3,159,280	12.7241%	4,752	-	4,752	3,159,280	12.7470%	48	4,800
Recorder	313,717	1.2635%	472	-	472	313,717	1.2658%	5	477
Zoning	12,182	0.0491%	18	-	18	12,182	0.0492%	0	19
Road Clearance	606,159	2.4413%	912	-	912	606,159	2.4457%	9	921
Sanitary Landfill	907,092	3.6533%	1,365	-	1,365	907,092	3.6599%	14	1,378
County Engineer	8,866,513	35.7102%	13,338	-	13,338	8,866,513	35.7744%	134	13,471
Veteran Affairs	103,366	0.4163%	155	-	155	103,366	0.4171%	2	157
Conservation Board	1,116,035	4.4949%	1,679	-	1,679	1,116,035	4.5029%	17	1,696
Public Health & Home Care	1,820,694	7.3329%	2,739	-	2,739	1,820,694	7.3461%	27	2,766
Weed Control	12,849	0.0517%	19	-	19	12,849	0.0518%	0	20
Relief Services	35,594	0.1434%	54	-	54	35,594	0.1436%	1	54
Department of Human Services	6,269	0.0252%	9	-	9	6,269	0.0253%	0	10
Correctional Services	71,542	0.2881%	108	-	108	71,542	0.2887%	1	109
District Court	88,837	0.3578%	134	-	134	88,837	0.3584%	1	135
Mental Health Administration	32,921	0.1326%	50	-	50	32,921	0.1328%	0	50
Assessor	451,922	1.8201%	680	-	680	451,922	1.8234%	7	687
Emergency Management	141,044	0.5681%	212	-	212	141,044	0.5691%	2	214
E911 Communications	1,198,050	4.8252%	1,802	-	1,802	1,198,050	4.8339%	18	1,820
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	27,308	0.1100%	41	-	41	27,308	0.1102%	0	41
Ambulance Support	24,316	0.0979%	37	-	37	24,316	0.0981%	0	37
Substance Abuse/ Social Program	9,656	0.0389%	15	-	15	9,656	0.0390%	0	15
All Other	1,536,776	6.1894%	2,312	-	2,312	1,536,776	6.2005%	23	2,335
Total	24,829,057	100.0000%	37,350	-	37,350	24,784,539	100.0000%	374	37,724
Allocation Base:	Total Deptl. Expenditures								
Source:	Expenditure Report								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
OTHER POLICY & ADMIN									
DETAIL ALLOCATION OF:				Cost Plan					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-				-
Insurance	2	11.1111%	494	-	494	2	11.1111%	5	499
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services	2	11.1111%	494	-	494	2	11.1111%	5	499
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor	6	33.3333%	1,483	-	1,483	6	33.3333%	15	1,498
County Attorney	2	11.1111%	494	-	494	2	11.1111%	5	499
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services	6	33.3333%	1,483	-	1,483	6	33.3333%	15	1,498
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration		0.0000%	-	-	-	-	0.0000%	-	-
Assessor		0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	18	100.0000%	4,450	-	4,450	18	100.0000%	45	4,495
Allocation Base:	Consultant Hours								
Source:	Consultant Time Summary								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
OTHER POLICY & ADMIN									
DETAIL ALLOCATION OF:				HIPAA					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-				-
Insurance	1.00	0.7084%	-	-	-	1.00	0.7084%	-	-
Safety	1.00	0.7084%	-	-	-	1.00	0.7084%	-	-
Human Resources	1.00	0.7084%	-	-	-	1.00	0.7084%	-	-
General Services	3.00	2.1253%	-	-	-	3.00	2.1253%	-	-
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor	3.00	2.1253%	-	-	-	3.00	2.1253%	-	-
County Attorney	4.00	2.8338%	-	-	-	4.00	2.8338%	-	-
Board of Supervisors	4.00	2.8338%	-	-	-	4.00	2.8338%	-	-
Economic Development	2.00	1.4169%	-	-	-	2.00	1.4169%	-	-
Elections	1.00	0.7084%	-	-	-	1.00	0.7084%	-	-
Treasurer	5.77	4.0872%	-	-	-	5.77	4.0872%	-	-
Sheriff	25.96	18.3924%	-	-	-	25.96	18.3924%	-	-
Recorder	3.00	2.1253%	-	-	-	3.00	2.1253%	-	-
Zoning	0.08	0.0545%	-	-	-	0.08	0.0545%	-	-
Road Clearance	3.88	2.7520%	-	-	-	3.88	2.7520%	-	-
Sanitary Landfill	5.04	3.5695%	-	-	-	5.04	3.5695%	-	-
County Engineer	35.96	25.4768%	-	-	-	35.96	25.4768%	-	-
Veteran Affairs	1.85	1.3079%	-	-	-	1.85	1.3079%	-	-
Conservation Board	5.19	3.6785%	-	-	-	5.19	3.6785%	-	-
Public Health & Home Care	14.50	10.2725%	-	-	-	14.50	10.2725%	-	-
Weed Control	0.15	0.1090%	-	-	-	0.15	0.1090%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	1.00	0.7084%	-	-	-	1.00	0.7084%	-	-
Assessor	3.96	2.8065%	-	-	-	3.96	2.8065%	-	-
Emergency Management	1.00	0.7084%	-	-	-	1.00	0.7084%	-	-
E911 Communications	12.85	9.1008%	-	-	-	12.85	9.1008%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	0.96	0.6812%	-	-	-	0.96	0.6812%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other	-	0.0000%	-	-	-	-	0.0000%	-	-
Total	141.15	100.0000%	-	-	-	141.15	100.0000%	-	-
Allocation Base:	Aver. No. of Employees in Depts.								
Source:	Distribution Reports								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
OTHER POLICY & ADMIN									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Audit	Cost Plan	HIPAA					
Building Depreciation	-	-	-	-					
Equipment Depreciation	-	-	-	-					
Other Policy & Admin	67	67	-	-					
Insurance	1,417	917	499	-					
Safety	193	193	-	-					
Human Resources	230	230	-	-					
General Services	1,113	614	499	-					
Data Processing	274	274	-	-					
Auditor	2,010	512	1,498	-					
County Attorney	1,322	822	499	-					
Board of Supervisors	1,430	1,430	-	-					
Economic Development	367	367	-	-					
Elections	270	270	-	-					
Treasurer	817	817	-	-					
Sheriff	4,800	4,800	-	-					
Recorder	477	477	-	-					
Zoning	19	19	-	-					
Road Clearance	921	921	-	-					
Sanitary Landfill	1,378	1,378	-	-					
County Engineer	13,471	13,471	-	-					
Veteran Affairs	157	157	-	-					
Conservation Board	1,696	1,696	-	-					
Public Health & Home Care	2,766	2,766	-	-					
Weed Control	20	20	-	-					
Relief Services	54	54	-	-					
Department of Human Services	1,508	10	1,498	-					
Correctional Services	109	109	-	-					
District Court	135	135	-	-					
Mental Health Administration	50	50	-	-					
Assessor	687	687	-	-					
Emergency Management	214	214	-	-					
E911 Communications	1,820	1,820	-	-					
Jail (Space Only)	-	-	-	-					
Medical Examiner	41	41	-	-					
Ambulance Support	37	37	-	-					
Substance Abuse/ Social Program	15	15	-	-					
All Other	2,335	2,335	-	-					
Subtotals	42,218	37,724	4,495	-					
Direct Billed	-	-	-	-					
Total	42,218	37,724	4,495	-					

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2024
STATEMENT OF FUNCTION & BENEFIT**

INSURANCE & BONDS

The costs of the County's various insurance policies have been budgeted and charged to a separate account. Some of the County departments are charged directly for some of these coverages and therefore do not receive an allocation. Federal, state and county programs, as well as other outside users of County resources, benefit both directly and indirectly from these expenditures.

The following Insurance costs have been allocated in this cost allocation plan:

Item	Description	Allocation Basis
General Liability	Liability insurance for budgetary and non-budgetary funds	Adjusted Total Departmental Expenditures for Unbilled Departments
Real Property Insurance	Insurance for County buildings and their contents	Insured Values for Unbilled Departments
Workers Compensation	Workers medical and disability insurance in the event of death, injury or illness occurring on the job	Worker Comp Premiums
Fidelity/Public Officials Bond	Public officials' errors and omissions and dishonesty insurance	Average Number of Employees in Departments
Unemployment	Unemployment coverage paid	Departmental Salaries for Unbilled Departments
Law Enforcement Liability	Professional liability insurance for law enforcement personnel	Direct Allocation to County Sheriff

The costs of other insurance coverages have not been allocated in this cost allocation plan.

COST ADVISORY SERVICES, INC.

TAMA COUNTY, IOWA - FY 2024

INSURANCE

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

	Line Item	Genl										
	Exp Codes	Total	Admin	Gen Liab	Property	Work Comp	Publ Ofcls	Unempl	Law Enf Liab	Other Insur		
Salaries & Wages	V	\$17,608	\$17,608									
% of Total S&W		100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
% of S&W Excl. GA		0.00%										
Employee Benefits	S	\$2,955	2,955									
Other Expense Items:												
DERECHO 2020	V	195,631								195,631		
TORT LIABILITY INS-GEN LIAB SHAR	V	48,627		48,627								
TORT LIABILITY INS-LAW ENFORCE	V	38,372							38,372			
TORT LIABILITY INS-PUB OFFICIALS	V	12,969					12,969					
FIDELITY & SECURITY BOND PREMIUM	V	1,508					1,508					
BUILDING INSURANCE (PROPERTY)	V	96,945			96,945							
DEDUCTABLES-CONTRACTORS EQUIP	V	3,434								3,434		
WORKERS COMPENSATION INSURANCE	V	144,748				144,748						
AUTO INSURANCE	V	33,770								33,770		
Total Departmental Expenditures		\$596,567	\$20,564	\$48,627	\$96,945	\$144,748	\$14,477	\$0	\$38,372	\$232,835		
Cost Adjustments:												
Deductions / Exclusions (D & E Codes)												
Specify Other Adjustments:												
Unemployment	V	7,076						7,076				
		-										
		-										
		-										
Functional Costs Before Additions		\$603,642	\$20,564	\$48,627	\$96,945	\$144,748	\$14,477	\$7,076	\$38,372	\$232,835		

COST ADVISORY SERVICES, INC.												
TAMA COUNTY, IOWA - FY 2024												
INSURANCE												
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS												
			Alloc.	Genl.								
			Codes	Total	Admin	Gen Liab	Property	Work Comp	Publ Ofcls	Unempl	Law Enf Liab	Other Insur
Costs Before Additions (From Sch. 4.3.1)				\$603,642	\$20,564	\$48,627	\$96,945	\$144,748	\$14,477	\$7,076	\$38,372	\$232,835
% of S&W Excl. GA (From Sch. 4.3.1)				0.00%								
% of Functional Costs Excl. GA				100.00%		8.34%	16.63%	24.82%	2.48%	1.21%	6.58%	39.93%
Reallocate General Admin		S			(20,564)	1,715	3,419	5,105	511	250	1,353	8,211
Adjusted Functional Costs				\$603,642	\$0	\$50,342	\$100,364	\$149,852	\$14,988	\$7,325	\$39,725	\$241,046
% of Total Costs Excl. GA				100.00%		8.34%	16.63%	24.82%	2.48%	1.21%	6.58%	39.93%
First Additions:												
Total First Additions				\$1,402								
Re-alloc. Spec. Functions:												
Total Specific Functions				0		0	0	0	0	0	0	0
All Other 1st Additions				1,402								
Reallocate 1st Incoming AO		F		(1,402)		117	233	348	35	17	92	560
Total for 1st Allocation				\$605,045		\$50,459	\$100,597	\$150,201	\$15,022	\$7,342	\$39,818	\$241,606
Second Additions:												
Total Second Additions				\$7,410								
Re-alloc. Spec. Functions:												
Total Specific Functions				0		0	0	0	0	0	0	0
All Other 2nd Additions				7,410								
Reallocate 2nd Incoming AO		F		(7,410)		618	1,232	1,840	184	90	488	2,959
Total for 2nd Allocation				7,410		618	1,232	1,840	184	90	488	2,959
Total Costs				\$612,455		\$51,077	\$101,829	\$152,040	\$15,206	\$7,432	\$40,305	\$244,565

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
INSURANCE									
DETAIL ALLOCATION OF:				Gen Liab					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin	44,518	0.3310%	167	-	167				167
Insurance	603,642	4.4878%	2,264	-	2,264				2,264
Safety	127,067	0.9447%	477	-	477	127,067	0.9925%	6	483
Human Resources	151,486	1.1262%	568	-	568	151,486	1.1833%	7	576
General Services	404,120	3.0044%	1,516	-	1,516	404,120	3.1566%	20	1,536
Data Processing	180,070	1.3387%	676	-	676	180,070	1.4065%	9	684
Auditor	336,781	2.5038%	1,263	-	1,263	336,781	2.6306%	16	1,280
County Attorney	541,194	4.0235%	2,030	-	2,030	541,194	4.2272%	26	2,056
Board of Supervisors	802,600	5.9670%	3,011	-	3,011	802,600	6.2691%	39	3,050
Economic Development	-	0.0000%	-	-	-	-	0.0000%	-	-
Elections	177,600	1.3204%	666	-	666	177,600	1.3872%	9	675
Treasurer	537,459	3.9958%	2,016	-	2,016	537,459	4.1981%	26	2,042
Sheriff	3,159,280	23.4878%	11,852	-	11,852	3,159,280	24.6770%	153	12,004
Recorder	313,717	2.3323%	1,177	-	1,177	313,717	2.4504%	15	1,192
Zoning	1,362	0.0101%	5	-	5	1,362	0.0106%	0	5
Road Clearance	606,159	4.5065%	2,274	-	2,274	606,159	4.7347%	29	2,303
Sanitary Landfill	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	-	0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs	103,366	0.7685%	388	-	388	103,366	0.8074%	5	393
Conservation Board	1,116,035	8.2972%	4,187	-	4,187	1,116,035	8.7173%	54	4,241
Public Health & Home Care	1,820,694	13.5360%	6,830	-	6,830	1,820,694	14.2213%	88	6,918
Weed Control	2,029	0.0151%	8	-	8	2,029	0.0158%	0	8
Relief Services	35,594	0.2646%	134	-	134	35,594	0.2780%	2	135
Department of Human Services	6,269	0.0466%	24	-	24	6,269	0.0490%	0	24
Correctional Services	71,542	0.5319%	268	-	268	71,542	0.5588%	3	272
District Court	88,837	0.6605%	333	-	333	88,837	0.6939%	4	338
Mental Health Administration	32,921	0.2447%	123	-	123	32,921	0.2571%	2	125
Assessor	451,922	3.3598%	1,695	-	1,695	451,922	3.5299%	22	1,717
Emergency Management	-	0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications	1,198,050	8.9070%	4,494	-	4,494	1,198,050	9.3579%	58	4,552
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	27,308	0.2030%	102	-	102	27,308	0.2133%	1	104
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program	9,656	0.0718%	36	-	36	9,656	0.0754%	0	37
All Other	499,436	3.7131%	1,874	-	1,874	499,436	3.9011%	24	1,898
Total	13,450,713	100.0000%	50,459	-	50,459	12,802,553	100.0000%	618	51,077
Allocation Base:	Adjusted Departmental Expenditures								
Source:	Expenditure Report								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
INSURANCE									
DETAIL ALLOCATION OF:				Property					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services	15,404,423	57.1481%	57,489	-	57,489	15,404,423	57.1481%	704	58,193
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	152,000	0.5639%	567	-	567	152,000	0.5639%	7	574
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	-	0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board	3,680,000	13.6523%	13,734	-	13,734	3,680,000	13.6523%	168	13,902
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration		0.0000%	-	-	-	-	0.0000%	-	-
Assessor		0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management	175,232	0.6501%	654	-	654	175,232	0.6501%	8	662
E911 Communications	4,768,603	17.6908%	17,796	-	17,796	4,768,603	17.6908%	218	18,014
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other	2,775,000	10.2948%	10,356	-	10,356	2,775,000	10.2948%	127	10,483
Total	26,955,258	100.0000%	100,597	-	100,597	26,955,258	100.0000%	1,232	101,829
Allocation Base:	Insured Values of Bldgs and Contents								
Source:	Property Statement of Value								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
INSURANCE									
DETAIL ALLOCATION OF:				Work Comp					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-				-
Insurance	33	0.0231%	35	-	35				35
Safety	139	0.0959%	144	-	144	139	0.0959%	2	146
Human Resources	137	0.0949%	142	-	142	137	0.0949%	2	144
General Services	4,098	2.8308%	4,252	-	4,252	4,098	2.8314%	52	4,304
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	368	0.2545%	382	-	382	368	0.2546%	5	387
County Attorney	514	0.3548%	533	-	533	514	0.3549%	7	540
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	52	0.0357%	54	-	54	52	0.0357%	1	54
Assessor		0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other	139,407	96.3103%	144,659	-	144,659	139,407	96.3326%	1,772	146,431
Total	144,748	100.0000%	150,201	-	150,201	144,714	100.0000%	1,840	152,040
Allocation Base:	Computed Premiums for Depts.								
Source:	Expenditure Report/Insurance Policies								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
INSURANCE									
DETAIL ALLOCATION OF:					Publ Ofcls				
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admin	-	0.0000%	-	-	-				-
Insurance	1.00	0.7084%	106	-	106				106
Safety	1.00	0.7084%	106	-	106	1.00	0.7135%	1	108
Human Resources	1.00	0.7084%	106	-	106	1.00	0.7135%	1	108
General Services	3.00	2.1253%	319	-	319	3.00	2.1405%	4	323
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	3.00	2.1253%	319	-	319	3.00	2.1405%	4	323
County Attorney	4.00	2.8338%	426	-	426	4.00	2.8540%	5	431
Board of Supervisors	4.00	2.8338%	426	-	426	4.00	2.8540%	5	431
Economic Development	2.00	1.4169%	213	-	213	2.00	1.4270%	3	215
Elections	1.00	0.7084%	106	-	106	1.00	0.7135%	1	108
Treasurer	5.77	4.0872%	614	-	614	5.77	4.1164%	8	622
Sheriff	25.96	18.3924%	2,763	-	2,763	25.96	18.5236%	34	2,797
Recorder	3.00	2.1253%	319	-	319	3.00	2.1405%	4	323
Zoning	0.08	0.0545%	8	-	8	0.08	0.0549%	0	8
Road Clearance	3.88	2.7520%	413	-	413	3.88	2.7717%	5	419
Sanitary Landfill	5.04	3.5695%	536	-	536	5.04	3.5950%	7	543
County Engineer	35.96	25.4768%	3,827	-	3,827	35.96	25.6586%	47	3,874
Veteran Affairs	1.85	1.3079%	196	-	196	1.85	1.3172%	2	199
Conservation Board	5.19	3.6785%	553	-	553	5.19	3.7047%	7	559
Public Health & Home Care	14.50	10.2725%	1,543	-	1,543	14.50	10.3458%	19	1,562
Weed Control	0.15	0.1090%	16	-	16	0.15	0.1098%	0	17
Relief Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services	-	0.0000%	-	-	-	-	0.0000%	-	-
District Court	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	1.00	0.7084%	106	-	106	1.00	0.7135%	1	108
Assessor	3.96	2.8065%	422	-	422	3.96	2.8266%	5	427
Emergency Management	1.00	0.7084%	106	-	106	1.00	0.7135%	1	108
E911 Communications	12.85	9.1008%	1,367	-	1,367	12.85	9.1658%	17	1,384
Jail (Space Only)	-	0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	0.96	0.6812%	102	-	102	0.96	0.6861%	1	104
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	-	0.0000%	-	-	-	-	0.0000%	-	-
Total	141.15	100.0000%	15,022	-	15,022	140.15	100.0000%	184	15,206
Allocation Base:	Aver. No. of Employees in Depts.								
Source:	Distribution Reports								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
INSURANCE									
DETAIL ALLOCATION OF:				Unempl					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-				-
Insurance	17,608	0.2200%	16	-	16				16
Safety	73,028	0.9126%	67	-	67	73,028	0.9146%	1	68
Human Resources	72,265	0.9030%	66	-	66	72,265	0.9050%	1	67
General Services	153,465	1.9177%	141	-	141	153,465	1.9220%	2	143
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor	193,894	2.4229%	178	-	178	193,894	2.4283%	2	180
County Attorney	321,019	4.0115%	295	-	295	321,019	4.0204%	4	298
Board of Supervisors	117,593	1.4695%	108	-	108	117,593	1.4727%	1	109
Economic Development	123,677	1.5455%	113	-	113	123,677	1.5489%	1	115
Elections	61,363	0.7668%	56	-	56	61,363	0.7685%	1	57
Treasurer	318,533	3.9805%	292	-	292	318,533	3.9893%	4	296
Sheriff	1,635,346	20.4357%	1,500	-	1,500	1,635,346	20.4808%	18	1,519
Recorder	189,024	2.3621%	173	-	173	189,024	2.3673%	2	176
Zoning	1,166	0.0146%	1	-	1	1,166	0.0146%	0	1
Road Clearance	157,841	1.9724%	145	-	145	157,841	1.9768%	2	147
Sanitary Landfill	249,403	3.1166%	229	-	229	249,403	3.1235%	3	232
County Engineer	2,163,160	27.0314%	1,985	-	1,985	2,163,160	27.0910%	24	2,009
Veteran Affairs	69,259	0.8655%	64	-	64	69,259	0.8674%	1	64
Conservation Board	229,776	2.8713%	211	-	211	229,776	2.8777%	3	213
Public Health & Home Care	949,205	11.8615%	871	-	871	949,205	11.8877%	11	882
Weed Control	1,162	0.0145%	1	-	1	1,162	0.0146%	0	1
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	27,193	0.3398%	25	-	25	27,193	0.3406%	0	25
Assessor	246,648	3.0822%	226	-	226	246,648	3.0890%	3	229
Emergency Management	53,298	0.6660%	49	-	49	53,298	0.6675%	1	50
E911 Communications	564,442	7.0534%	518	-	518	564,442	7.0690%	6	524
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	13,025	0.1628%	12	-	12	13,025	0.1631%	0	12
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	8,002,391	100.0000%	7,342	-	7,342	7,984,783	100.0000%	90	7,432
Allocation Base:	Departmental Salaries								
Source:	Expenditure Report								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
INSURANCE									
DETAIL ALLOCATION OF:				Law Enf Liab					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Safety		0.0000%	-	-	-	-	0.0000%	-	-
Human Resources		0.0000%	-	-	-	-	0.0000%	-	-
General Services		0.0000%	-	-	-	-	0.0000%	-	-
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	100	100.0000%	39,818	-	39,818	100	100.0000%	488	40,305
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration		0.0000%	-	-	-	-	0.0000%	-	-
Assessor		0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	100	100.0000%	39,818	-	39,818	100	100.0000%	488	40,305
Allocation Base:	Direct Allocation to County Sheriff								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.								
TAMA COUNTY, IOWA - FY 2024								
INSURANCE								
DEPARTMENTAL ALLOCATION SUMMARY								
	Total							
User Department	Allocations	Gen Liab	Property	Work Comp	Publ Ofcls	Unempl	Law Enf Liab	
Building Depreciation	-	-	-	-	-	-	-	
Equipment Depreciation	-	-	-	-	-	-	-	
Other Policy & Admin	167	167	-	-	-	-	-	
Insurance	2,422	2,264	-	35	106	16	-	
Safety	804	483	-	146	108	68	-	
Human Resources	895	576	-	144	108	67	-	
General Services	64,499	1,536	58,193	4,304	323	143	-	
Data Processing	684	684	-	-	-	-	-	
Auditor	2,170	1,280	-	387	323	180	-	
County Attorney	3,325	2,056	-	540	431	298	-	
Board of Supervisors	3,590	3,050	-	-	431	109	-	
Economic Development	330	-	-	-	215	115	-	
Elections	840	675	-	-	108	57	-	
Treasurer	2,960	2,042	-	-	622	296	-	
Sheriff	57,200	12,004	574	-	2,797	1,519	40,305	
Recorder	1,691	1,192	-	-	323	176	-	
Zoning	15	5	-	-	8	1	-	
Road Clearance	2,868	2,303	-	-	419	147	-	
Sanitary Landfill	774	-	-	-	543	232	-	
County Engineer	5,883	-	-	-	3,874	2,009	-	
Veteran Affairs	656	393	-	-	199	64	-	
Conservation Board	18,915	4,241	13,902	-	559	213	-	
Public Health & Home Care	9,362	6,918	-	-	1,562	882	-	
Weed Control	25	8	-	-	17	1	-	
Relief Services	135	135	-	-	-	-	-	
Department of Human Services	24	24	-	-	-	-	-	
Correctional Services	272	272	-	-	-	-	-	
District Court	338	338	-	-	-	-	-	
Mental Health Administration	312	125	-	54	108	25	-	
Assessor	2,373	1,717	-	-	427	229	-	
Emergency Management	819	-	662	-	108	50	-	
E911 Communications	24,475	4,552	18,014	-	1,384	524	-	
Jail (Space Only)	-	-	-	-	-	-	-	
Medical Examiner	219	104	-	-	104	12	-	
Ambulance Support	-	-	-	-	-	-	-	
Substance Abuse/ Social Program	37	37	-	-	-	-	-	
All Other	158,812	1,898	10,483	146,431	-	-	-	
Subtotals	367,890	51,077	101,829	152,040	15,206	7,432	40,305	
Direct Billed	-	-	-	-	-	-	-	
Total	367,890	51,077	101,829	152,040	15,206	7,432	40,305	

**COST ADVISORY SERVICES, INC.
BENTON COUNTY, IOWA – FY 2024
STATEMENT OF FUNCTION & BENEFIT**

SAFETY

This Department is responsible for overall safety for employees in the County, including employee education, training and review of the County’s safety policies. Federal, state and county programs, as well as other outside users of County resources, benefit both directly and indirectly from these expenditures.

The following Insurance costs have been allocated in this cost allocation plan:

Item	Description	Allocation Basis
Safety	Activities include education, monitoring, review, and training activities	Average Number of Employees in Departments

COST ADVISORY SERVICES, INC.												
TAMA COUNTY, IOWA - FY 2024												
SAFETY												
COSTS TO BE ALLOCATED												
						First		Second				
						Allocation		Allocation		Sub-total		Total
Expenditures per Financial Statement:						\$127,067						\$127,067
Deductions:												
Total Deductions						\$0						\$0
Allocated Additions:												
						\$0		\$0		\$0		
						\$4,250		\$0		4,250		
						\$191		2		193		
						\$794		10		804		
								937		937		
								1,088		1,088		
								0		0		
								0		0		
								3,129		3,129		
								0		0		
Total Allocated Additions						\$5,235		\$5,166		\$10,401		\$10,401
Departmental Cost Adjustments:												
Total Departmental Cost Adjustmer						\$0						\$0
Total Adjusted Expenditures						\$132,303		\$5,166				\$137,468

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2024											
SAFETY											
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS											
		Line Item		Genl							
		Exp Codes	Total	Admin	Safety						
Salaries & Wages		V	\$73,028		\$73,028						
% of Total S&W			100.00%	0.00%	100.00%						
% of S&W Excl. GA			100.00%		100.00%						
Employee Benefits		S	\$42,987		42,987						
Other Expense Items:											
VEHICLE MAINTENANCE		S	1,926		1,926						
STATIONERY & FORMS		S	117		117						
SAFETY & PROTECTIVE SUPPLIES		S	1,130		1,130						
MILEAGE, MEALS, & LODGING		S	2,277		2,277						
TELEPHONE SERVICE		S	388		388						
SCHOOL OF INSTRUCTION & MEETING		S	2,392		2,392						
OFFICE EQUIPMENT		S	1,477		1,477						
DUES & MEMBERSHIPS		S	1,345		1,345						
Total Departmental Expenditures			\$127,067	\$0	\$127,067						
Cost Adjustments:											
Deductions / Exclusions (D & E Codes)											
Specify Other Adjustments:											
			-								
			-								
			-								
			-								
			-								
Functional Costs Before Additions			\$127,067	\$0	\$127,067	\$0	\$0	\$0	\$0	\$0	\$0

COST ADVISORY SERVICES, INC.												
TAMA COUNTY, IOWA - FY 2024												
SAFETY												
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS												
			Alloc. Codes	Total	Genl. Admin	Safety						
Costs Before Additions (From Sch. 5.3.1)				\$127,067	\$0	\$127,067						
% of S&W Excl. GA (From Sch. 5.3.1)				100.00%		100.00%						
% of Functional Costs Excl. GA				100.00%		100.00%						
Reallocate General Admin			S		0	0	0	0	0	0	0	0
Adjusted Functional Costs				\$127,067	\$0	\$127,067						
% of Total Costs Excl. GA				100.00%		100.00%						
First Additions:												
Total First Additions				\$5,235								
Re-alloc. Spec. Functions:												
Total Specific Functions				0		0						
All Other 1st Additions				5,235								
Reallocate 1st Incoming AO			F	(5,235)		5,235	0	0	0	0	0	0
Total for 1st Allocation				\$132,303		\$132,303						
Second Additions:												
Total Second Additions				\$5,166								
Re-alloc. Spec. Functions:												
Total Specific Functions				0		0						
All Other 2nd Additions				5,166								
Reallocate 2nd Incoming AO			F	(5,166)		5,166	0	0	0	0	0	0
Total for 2nd Allocation				5,166		5,166						
Total Costs				\$137,468		\$137,468						

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
SAFETY									
DETAIL ALLOCATION OF:				Safety					
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admin	-	0.0000%	-	-	-				-
Insurance	1.00	0.7084%	937	-	937				937
Safety	1.00	0.7084%	937	-	937				937
Human Resources	1.00	0.7084%	937	-	937	1	0.7186%	37	974
General Services	3.00	2.1253%	2,812	-	2,812	3	2.1559%	111	2,923
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	3.00	2.1253%	2,812	-	2,812	3	2.1559%	111	2,923
County Attorney	4.00	2.8338%	3,749	-	3,749	4	2.8745%	148	3,898
Board of Supervisors	4.00	2.8338%	3,749	-	3,749	4	2.8745%	148	3,898
Economic Development	2.00	1.4169%	1,875	-	1,875	2	1.4373%	74	1,949
Elections	1.00	0.7084%	937	-	937	1	0.7186%	37	974
Treasurer	5.77	4.0872%	5,407	-	5,407	6	4.1459%	214	5,622
Sheriff	25.96	18.3924%	24,334	-	24,334	26	18.6567%	964	25,297
Recorder	3.00	2.1253%	2,812	-	2,812	3	2.1559%	111	2,923
Zoning	0.08	0.0545%	72	-	72	0	0.0553%	3	75
Road Clearance	3.88	2.7520%	3,641	-	3,641	4	2.7916%	144	3,785
Sanitary Landfill	5.04	3.5695%	4,723	-	4,723	5	3.6208%	187	4,910
County Engineer	35.96	25.4768%	33,706	-	33,706	36	25.8430%	1,335	35,041
Veteran Affairs	1.85	1.3079%	1,730	-	1,730	2	1.3267%	69	1,799
Conservation Board	5.19	3.6785%	4,867	-	4,867	5	3.7313%	193	5,059
Public Health & Home Care	14.50	10.2725%	13,591	-	13,591	15	10.4201%	538	14,129
Weed Control	0.15	0.1090%	144	-	144	0	0.1106%	6	150
Relief Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services	-	0.0000%	-	-	-	-	0.0000%	-	-
District Court	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	1.00	0.7084%	937	-	937	1	0.7186%	37	974
Assessor	3.96	2.8065%	3,713	-	3,713	4	2.8469%	147	3,860
Emergency Management	1.00	0.7084%	937	-	937	1	0.7186%	37	974
E911 Communications	12.85	9.1008%	12,041	-	12,041	13	9.2316%	477	12,517
Jail (Space Only)	-	0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	0.96	0.6812%	901	-	901	1	0.6910%	36	937
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	-	0.0000%	-	-	-	-	0.0000%	-	-
Total	141.15	100.0000%	132,303	-	132,303	139	100.0000%	5,166	137,468
Allocation Base:	Number of Employees in Each Department								
Source:	Distribution Reports								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
SAFETY									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Safety							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin	-	-							
Insurance	937	937							
Safety	937	937							
Human Resources	974	974							
General Services	2,923	2,923							
Data Processing	-	-							
Auditor	2,923	2,923							
County Attorney	3,898	3,898							
Board of Supervisors	3,898	3,898							
Economic Development	1,949	1,949							
Elections	974	974							
Treasurer	5,622	5,622							
Sheriff	25,297	25,297							
Recorder	2,923	2,923							
Zoning	75	75							
Road Clearance	3,785	3,785							
Sanitary Landfill	4,910	4,910							
County Engineer	35,041	35,041							
Veteran Affairs	1,799	1,799							
Conservation Board	5,059	5,059							
Public Health & Home Care	14,129	14,129							
Weed Control	150	150							
Relief Services	-	-							
Department of Human Services	-	-							
Correctional Services	-	-							
District Court	-	-							
Mental Health Administration	974	974							
Assessor	3,860	3,860							
Emergency Management	974	974							
E911 Communications	12,517	12,517							
Jail (Space Only)	-	-							
Medical Examiner	937	937							
Ambulance Support	-	-							
Substance Abuse/ Social Program	-	-							
All Other	-	-							
Subtotals	137,468	137,468							
Direct Billed	-	-							
Total	137,468	137,468							

**COST ADVISORY SERVICES, INC.
BENTON COUNTY, IOWA – FY 2024
STATEMENT OF FUNCTION & BENEFIT**

HUMAN RESOURCES

This Department is responsible for hiring, terminations, training, and general personnel activities. Federal, state and county programs, as well as other outside users of County resources, benefit both directly and indirectly from these expenditures.

The following Insurance costs have been allocated in this cost allocation plan:

Item	Description	Allocation Basis
Human Resources	Activities include hiring, terminations, group plan support, training activities, and other general personnel activities	Average Number of Employees in Departments

COST ADVISORY SERVICES, INC.										
TAMA COUNTY, IOWA - FY 2024										
HUMAN RESOURCES										
COSTS TO BE ALLOCATED										
						First	Second			
						Allocation	Allocation	Sub-total		Total
Expenditures per Financial Statement:						\$151,486				\$151,486
Deductions:										
Total Deductions						\$0				\$0
Allocated Additions:										
						\$0	\$0	\$0		
						\$0	\$0	0		
						\$228	2	230		
						\$883	11	895		
						\$937	37	974		
							1,088	1,088		
							0	0		
							0	0		
							4,331	4,331		
							0	0		
Total Allocated Additions						\$2,049	\$5,470	\$7,518		\$7,518
Departmental Cost Adjustments:										
Total Departmental Cost Adjustments						\$0				\$0
Total Adjusted Expenditures						\$153,535	\$5,470			\$159,005

COST ADVISORY SERVICES, INC.												
TAMA COUNTY, IOWA - FY 2024												
HUMAN RESOURCES												
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS												
			Line Item		Genl							
			Exp Codes	Total	Admin	HR						
Salaries & Wages			V	\$72,265		\$72,265						
% of Total S&W				100.00%	0.00%	100.00%						
% of S&W Excl. GA				100.00%		100.00%						
Employee Benefits			S	\$42,978		42,978						
Other Expense Items:												
MISC OFFICE SUPPLIES			S	500		500						
MILEAGE, MEALS, & LODGING			S	474		474						
TELEPHONE SERVICE			S	2,776		2,776						
DATA PROCESSING SERVICES			S	4,730		4,730						
SCHOOL OF INSTRUCTION & MEETINGS			S	861		861						
TRAINING			S	6,339		6,339						
EMPLOYEE MEDICAL EXAMS & TESTING			S	137		137						
CONSULTANT FEE, LEGAL COUNSEL			S	6,580		6,580						
ELECTRIC LIGHT & POWER			S	5,687		5,687						
OFFICE EQUIPMENT			S	8,159		8,159						
Total Departmental Expenditures				\$151,486	\$0	\$151,486						
Cost Adjustments:												
Deductions / Exclusions (D & E Codes)												
Specify Other Adjustments:												
				-								
				-								
				-								
				-								
Functional Costs Before Additions				\$151,486	\$0	\$151,486			\$0	\$0	\$0	\$0

COST ADVISORY SERVICES, INC.												
TAMA COUNTY, IOWA - FY 2024												
HUMAN RESOURCES												
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS												
			Alloc. Codes	Total	Genl. Admin	HR						
Costs Before Additions (From Sch. 6.3.1)				\$151,486	\$0	\$151,486						
% of S&W Excl. GA (From Sch. 6.3.1)				100.00%		100.00%						
% of Functional Costs Excl. GA				100.00%		100.00%						
Reallocate General Admin		S			0	0	0	0	0	0	0	0
Adjusted Functional Costs				\$151,486	\$0	\$151,486						
% of Total Costs Excl. GA				100.00%		100.00%						
First Additions:												
Total First Additions				\$2,049								
Re-alloc. Spec. Functions:												
Total Specific Functions				0		0						
All Other 1st Additions				2,049								
Reallocate 1st Incoming AO		F		(2,049)		2,049	0	0	0	0	0	0
Total for 1st Allocation				\$153,535		\$153,535						
Second Additions:												
Total Second Additions				\$5,470								
Re-alloc. Spec. Functions:												
Total Specific Functions				0		0						
All Other 2nd Additions				5,470								
Reallocate 2nd Incoming AO		F		(5,470)		5,470	0	0	0	0	0	0
Total for 2nd Allocation				5,470		5,470						
Total Costs				\$159,005		\$159,005						

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
HUMAN RESOURCES									
DETAIL ALLOCATION OF:				HR					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admin	-	0.0000%	-	-	-				-
Insurance	1.00	0.7084%	1,088	-	1,088				1,088
Safety	1.00	0.7084%	1,088	-	1,088				1,088
Human Resources	1.00	0.7084%	1,088	-	1,088				1,088
General Services	3.00	2.1253%	3,263	-	3,263	3.00	2.1715%	119	3,382
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	3.00	2.1253%	3,263	-	3,263	3.00	2.1715%	119	3,382
County Attorney	4.00	2.8338%	4,351	-	4,351	4.00	2.8953%	158	4,509
Board of Supervisors	4.00	2.8338%	4,351	-	4,351	4.00	2.8953%	158	4,509
Economic Development	2.00	1.4169%	2,175	-	2,175	2.00	1.4477%	79	2,255
Elections	1.00	0.7084%	1,088	-	1,088	1.00	0.7238%	40	1,127
Treasurer	5.77	4.0872%	6,275	-	6,275	5.77	4.1759%	228	6,504
Sheriff	25.96	18.3924%	28,239	-	28,239	25.96	18.7918%	1,028	29,267
Recorder	3.00	2.1253%	3,263	-	3,263	3.00	2.1715%	119	3,382
Zoning	0.08	0.0545%	84	-	84	0.08	0.0557%	3	87
Road Clearance	3.88	2.7520%	4,225	-	4,225	3.88	2.8118%	154	4,379
Sanitary Landfill	5.04	3.5695%	5,480	-	5,480	5.04	3.6470%	199	5,680
County Engineer	35.96	25.4768%	39,116	-	39,116	35.96	26.0301%	1,424	40,540
Veteran Affairs	1.85	1.3079%	2,008	-	2,008	1.85	1.3363%	73	2,081
Conservation Board	5.19	3.6785%	5,648	-	5,648	5.19	3.7584%	206	5,853
Public Health & Home Care	14.50	10.2725%	15,772	-	15,772	14.50	10.4955%	574	16,346
Weed Control	0.15	0.1090%	167	-	167	0.15	0.1114%	6	173
Relief Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services	-	0.0000%	-	-	-	-	0.0000%	-	-
District Court	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	1.00	0.7084%	1,088	-	1,088	1.00	0.7238%	40	1,127
Assessor	3.96	2.8065%	4,309	-	4,309	3.96	2.8675%	157	4,466
Emergency Management	1.00	0.7084%	1,088	-	1,088	1.00	0.7238%	40	1,127
E911 Communications	12.85	9.1008%	13,973	-	13,973	12.85	9.2984%	509	14,482
Jail (Space Only)	-	0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	0.96	0.6812%	1,046	-	1,046	0.96	0.6960%	38	1,084
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	-	0.0000%	-	-	-	-	0.0000%	-	-
Total	141.15	100.0000%	153,535	-	153,535	138.15	100.0000%	5,470	159,005
Allocation Base:	Number of Employees in Each Department								
Source:	Distribution Reports								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
HUMAN RESOURCES									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	HR							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin	-	-							
Insurance	1,088	1,088							
Safety	1,088	1,088							
Human Resources	1,088	1,088							
General Services	3,382	3,382							
Data Processing	-	-							
Auditor	3,382	3,382							
County Attorney	4,509	4,509							
Board of Supervisors	4,509	4,509							
Economic Development	2,255	2,255							
Elections	1,127	1,127							
Treasurer	6,504	6,504							
Sheriff	29,267	29,267							
Recorder	3,382	3,382							
Zoning	87	87							
Road Clearance	4,379	4,379							
Sanitary Landfill	5,680	5,680							
County Engineer	40,540	40,540							
Veteran Affairs	2,081	2,081							
Conservation Board	5,853	5,853							
Public Health & Home Care	16,346	16,346							
Weed Control	173	173							
Relief Services	-	-							
Department of Human Services	-	-							
Correctional Services	-	-							
District Court	-	-							
Mental Health Administration	1,127	1,127							
Assessor	4,466	4,466							
Emergency Management	1,127	1,127							
E911 Communications	14,482	14,482							
Jail (Space Only)	-	-							
Medical Examiner	1,084	1,084							
Ambulance Support	-	-							
Substance Abuse/ Social Program	-	-							
All Other	-	-							
Subtotals	159,005	159,005							
Direct Billed	-	-							
Total	159,005	159,005							

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2024
STATEMENT OF FUNCTION & BENEFIT**

GENERAL SERVICES

Building operations expenses, including custodial and maintenance salaries and wages, utilities, and other expenses required to maintain and operate County facilities, are budgeted and charged to the County's General Basic Fund. Federal and state programs, and other outside occupants of the facilities, may benefit either directly from these costs or indirectly from allocations to those central service activities that in turn benefit those outside users of County resources.

Costs applicable to the County buildings and certain other expenses have been allocated as follows:

Item	Description	Allocation Basis
Courthouse Building	Maintenance & custodial salaries and wages, electricity, natural gas, water and sewer, maintenance and repairs, and other operating costs applicable to the Courthouse facility	Usable Square Feet of Space Occupied by Departments
Annex	Maintenance & custodial salaries and wages, electricity, natural gas, water and sewer, maintenance and repairs, and other operating costs applicable to the Annex	Usable Square Feet of Space Occupied by Departments
CPC Building	Maintenance & custodial salaries and wages, electricity, natural gas, water and sewer, maintenance and repairs, and other operating costs applicable to the CPC building	Total Square Feet of Space Occupied by Departments and Programs
Admin Building	Maintenance & custodial salaries and wages, electricity, natural gas, water and sewer, maintenance and repairs, and other operating costs applicable to the Admin building	Usable Square Feet of Space Occupied by Departments
Jail	Certain costs associated with the Jail are directly to the Jail	Direct Allocation to Jail

NOTE: The costs of space provided to the local office of DHS are not claimed as direct costs on quarterly Local Administrative Expense reports.

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2024											
GENERAL SERVICES											
COSTS TO BE ALLOCATED											
						First		Second			
						Allocation		Allocation		Sub-total	Total
Expenditures per Financial Statement:						\$404,120					\$404,120
Deductions:											
		Capital Outlay				(\$35,491)					
		Total Deductions				(\$35,491)					(\$35,491)
Allocated Additions:											
		Building Depreciation				\$0		\$0		\$0	
		Equipment Depreciation				\$22,646		\$0		22,646	
		Other Policy & Admin				\$1,102		11		1,113	
		Insurance				\$63,717		781		64,499	
		Safety				\$2,812		111		2,923	
		Human Resources				\$3,263		119		3,382	
		General Services						0		0	
		Data Processing						0		0	
		Auditor						14,171		14,171	
		County Attorney						0		0	
		Total Allocated Additions				\$93,541		\$15,193		\$108,734	\$108,734
Departmental Cost Adjustments:											
		Total Departmental Cost Adjustments				\$0					\$0
Total Adjusted Expenditures						\$462,170		\$15,193			\$477,363

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2024											
GENERAL SERVICES											
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS											
	Line Item	Genl									
	Exp Codes	Admin	Courthouse	Annex	CPC	Admin Bldg	Jail				
Salaries & Wages	V	\$153,465	\$42,812	\$9,533	\$11,115	\$44,971	\$45,035				
% of Total S&W		100.00%	27.90%	6.21%	7.24%	29.30%	29.35%				
% of S&W Excl. GA		100.00%	27.90%	6.21%	7.24%	29.30%	29.35%				
Employee Benefits	S	\$70,617	19,700	4,386	5,114	20,693	20,723				
Other Expense Items:											
ELECTRICAL SUPPLIES & PARTS	S	1,116	311	69	81	327	327				
TELEPHONE EQUIPMENT	S	7,203	2,009	447	522	2,111	2,114				
CUSTODIAL SUPPLIES-COURTHOUSE/JA	S	8,641	2,411	537	626	2,532	2,536				
GASOLINE, VEHICLE REPAIRS/PARTS	S	1,872	522	116	136	548	549				
MINOR EQUIPMENT & HAND TOOLS	S	397	111	25	29	116	116				
NATURAL&LP GAS WATER&SEWER-S ANN	V	10,569		10,569							
NATURAL&LP GAS WATER-ADMIN BLDG	V	13,895				13,895					
NATURAL&LP GAS WATER-CRTHSE/JAIL	V	43,285					43,285				
BUILDINGS - REPAIR, PROJECTS	S	37,447	10,447	2,326	2,712	10,973	10,989				
FIXED PLANT EQUIPMENT	S	10,630	2,965	660	770	3,115	3,119				
MACHINERY & MECHANICAL EQUIPMENT	S	3,440	960	214	249	1,008	1,010				
EXTERMINATION SERVICES	S	612	171	38	44	179	179				
GARBAGE REMOVAL SERVICE	S	3,688	1,029	229	267	1,081	1,082				
AGRICULTURAL/HORTICULTURAL SERV	S	1,755	490	109	127	514	515				
Capital Outlay	D	35,491	35,491								
Total Departmental Expenditures		\$404,120	\$35,491	\$83,937	\$29,258	\$21,791	\$102,064	\$131,580			
Cost Adjustments:											
Deductions / Exclusions (D & E Codes)		(35,491)	(35,491)								
Specify Other Adjustments:											
	V	-	0								
		-									
		-									
		-									
		-									
Functional Costs Before Additions		\$368,629	\$0	\$83,937	\$29,258	\$21,791	\$102,064	\$131,580			

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2024											
GENERAL SERVICES											
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS											
			Alloc.		Genl.						
			Codes	Total	Admin	Courthouse	Annex	CPC	Admin Bldg	Jail	
Costs Before Additions (From Sch. 7.3.1)				\$368,629	\$0	\$83,937	\$29,258	\$21,791	\$102,064	\$131,580	
% of S&W Excl. GA (From Sch. 7.3.1)				100.00%		27.90%	6.21%	7.24%	29.30%	29.35%	
% of Functional Costs Excl. GA				100.00%		22.77%	7.94%	5.91%	27.69%	35.69%	
Reallocate General Admin				S	0	0	0	0	0	0	0
Adjusted Functional Costs				\$368,629	\$0	\$83,937	\$29,258	\$21,791	\$102,064	\$131,580	
% of Total Costs Excl. GA				100.00%		22.77%	7.94%	5.91%	27.69%	35.69%	
First Additions:											
Total First Additions				\$93,541							
Re-alloc. Spec. Functions:											
Total Specific Functions				0		0	0	0	0	0	
All Other 1st Additions				93,541							
Reallocate 1st Incoming AO				F	(93,541)	21,299	7,424	5,530	25,899	33,389	0
Total for 1st Allocation					\$462,170	\$105,236	\$36,683	\$27,321	\$127,962	\$164,968	0
Second Additions:											
Total Second Additions				\$15,193							
Re-alloc. Spec. Functions:											
Total Specific Functions				0		0	0	0	0	0	
All Other 2nd Additions				15,193							
Reallocate 2nd Incoming AO				F	(15,193)	3,460	1,206	898	4,207	5,423	0
Total for 2nd Allocation					15,193	3,460	1,206	898	4,207	5,423	0
Total Costs					\$477,363	\$108,695	\$37,889	\$28,219	\$132,169	\$170,392	

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
GENERAL SERVICES									
DETAIL ALLOCATION OF:									
				Courthouse					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admin	-	0.0000%	-	-	-				-
Insurance	-	0.0000%	-	-	-				-
Safety	-	0.0000%	-	-	-				-
Human Resources	-	0.0000%	-	-	-				-
General Services	-	0.0000%	-	-	-				-
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	-	0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	1,132	10.9818%	11,557	-	11,557	1,132	10.9818%	380	11,937
Board of Supervisors	-	0.0000%	-	-	-	-	0.0000%	-	-
Economic Development	-	0.0000%	-	-	-	-	0.0000%	-	-
Elections	-	0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	-	0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	-	0.0000%	-	-	-	-	0.0000%	-	-
Recorder	-	0.0000%	-	-	-	-	0.0000%	-	-
Zoning	-	0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance	-	0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	-	0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs	-	0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board	-	0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care	-	0.0000%	-	-	-	-	0.0000%	-	-
Weed Control	-	0.0000%	-	-	-	-	0.0000%	-	-
Relief Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services	-	0.0000%	-	-	-	-	0.0000%	-	-
District Court	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	-	0.0000%	-	-	-	-	0.0000%	-	-
Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management	-	0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications	-	0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)	-	0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	-	0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	9,176	89.0182%	93,679	-	93,679	9,176	89.0182%	3,080	96,759
Total	10,308	100.0000%	105,236	-	105,236	10,308	100.0000%	3,460	108,695
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
GENERAL SERVICES									
DETAIL ALLOCATION OF:				Annex					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admin	-	0.0000%	-	-	-				-
Insurance	-	0.0000%	-	-	-				-
Safety	-	0.0000%	-	-	-				-
Human Resources	-	0.0000%	-	-	-				-
General Services	-	0.0000%	-	-	-				-
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	-	0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	-	0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors	-	0.0000%	-	-	-	-	0.0000%	-	-
Economic Development	-	0.0000%	-	-	-	-	0.0000%	-	-
Elections	-	0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	-	0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	-	0.0000%	-	-	-	-	0.0000%	-	-
Recorder	-	0.0000%	-	-	-	-	0.0000%	-	-
Zoning	-	0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance	-	0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	-	0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs	-	0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board	-	0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care	5,223	79.5461%	29,180	-	29,180	5,223	79.5461%	959	30,139
Weed Control	-	0.0000%	-	-	-	-	0.0000%	-	-
Relief Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services	368	5.6046%	2,056	-	2,056	368	5.6046%	68	2,124
Correctional Services	-	0.0000%	-	-	-	-	0.0000%	-	-
District Court	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	-	0.0000%	-	-	-	-	0.0000%	-	-
Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management	-	0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications	-	0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)	-	0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	-	0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	975	14.8492%	5,447	-	5,447	975	14.8492%	179	5,626
Total	6,566	100.0000%	36,683	-	36,683	6,566	100.0000%	1,206	37,889
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans & Measurement								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
GENERAL SERVICES									
DETAIL ALLOCATION OF:				CPC					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admin	-	0.0000%	-	-	-				-
Insurance	-	0.0000%	-	-	-				-
Safety	-	0.0000%	-	-	-				-
Human Resources	-	0.0000%	-	-	-				-
General Services	-	0.0000%	-	-	-				-
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	-	0.0000%	-	-	-	-	0.0000%	-	-
County Attorney	-	0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors	-	0.0000%	-	-	-	-	0.0000%	-	-
Economic Development	-	0.0000%	-	-	-	-	0.0000%	-	-
Elections	-	0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	-	0.0000%	-	-	-	-	0.0000%	-	-
Sheriff	-	0.0000%	-	-	-	-	0.0000%	-	-
Recorder	-	0.0000%	-	-	-	-	0.0000%	-	-
Zoning	-	0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance	-	0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	-	0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs	-	0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board	-	0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care	-	0.0000%	-	-	-	-	0.0000%	-	-
Weed Control	-	0.0000%	-	-	-	-	0.0000%	-	-
Relief Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services	-	0.0000%	-	-	-	-	0.0000%	-	-
District Court	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	2,270	92.3515%	25,231	-	25,231	2,270	92.3515%	829	26,060
Assessor	-	0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management	-	0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications	-	0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)	-	0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	-	0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	188	7.6485%	2,090	-	2,090	188	7.6485%	69	2,158
Total	2,458	100.0000%	27,321	-	27,321	2,458	100.0000%	898	28,219
Allocation Base:	Total Square Feet of Space Occupied								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
GENERAL SERVICES									
DETAIL ALLOCATION OF:				Admin Bldg					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admin	-	0.0000%	-	-	-				-
Insurance	-	0.0000%	-	-	-				-
Safety	-	0.0000%	-	-	-				-
Human Resources	-	0.0000%	-	-	-				-
General Services	-	0.0000%	-	-	-				-
Data Processing	-	0.0000%	-	-	-	-	0.0000%	-	-
Auditor	1,286	22.2414%	28,461	-	28,461	1,286	22.2414%	936	29,396
County Attorney	-	0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors	462	7.9903%	10,225	-	10,225	462	7.9903%	336	10,561
Economic Development	-	0.0000%	-	-	-	-	0.0000%	-	-
Elections	-	0.0000%	-	-	-	-	0.0000%	-	-
Treasurer	1,540	26.6344%	34,082	-	34,082	1,540	26.6344%	1,120	35,202
Sheriff	-	0.0000%	-	-	-	-	0.0000%	-	-
Recorder	1,126	19.4742%	24,920	-	24,920	1,126	19.4742%	819	25,739
Zoning	-	0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance	-	0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill	-	0.0000%	-	-	-	-	0.0000%	-	-
County Engineer	-	0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs	-	0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board	-	0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care	-	0.0000%	-	-	-	-	0.0000%	-	-
Weed Control	-	0.0000%	-	-	-	-	0.0000%	-	-
Relief Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services	-	0.0000%	-	-	-	-	0.0000%	-	-
District Court	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	-	0.0000%	-	-	-	-	0.0000%	-	-
Assessor	1,368	23.6596%	30,275	-	30,275	1,368	23.6596%	995	31,271
Emergency Management	-	0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications	-	0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)	-	0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	-	0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	-	0.0000%	-	-	-	-	0.0000%	-	-
Total	5,782	100.0000%	127,962	-	127,962	5,782	100.0000%	4,207	132,169
Allocation Base:	Usable Square Feet of Space								
Source:	Consultant Measurement								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
GENERAL SERVICES									
DETAIL ALLOCATION OF:				Jail					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Safety		0.0000%	-	-	-				-
Human Resources		0.0000%	-	-	-				-
General Services		0.0000%	-	-	-				-
Data Processing		0.0000%	-	-	-	-	0.0000%	-	-
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration		0.0000%	-	-	-	-	0.0000%	-	-
Assessor		0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)	100	100.0000%	164,968	-	164,968	100	100.0000%	5,423	170,392
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	100	100.0000%	164,968	-	164,968	100	100.0000%	5,423	170,392
Allocation Base:	Direct Allocation to Jail								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
GENERAL SERVICES									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Courthouse	Annex	CPC	Admin Bldg	Jail			
Building Depreciation	-	-	-	-	-	-			
Equipment Depreciation	-	-	-	-	-	-			
Other Policy & Admin	-	-	-	-	-	-			
Insurance	-	-	-	-	-	-			
Safety	-	-	-	-	-	-			
Human Resources	-	-	-	-	-	-			
General Services	-	-	-	-	-	-			
Data Processing	-	-	-	-	-	-			
Auditor	29,396	-	-	-	29,396	-			
County Attorney	11,937	11,937	-	-	-	-			
Board of Supervisors	10,561	-	-	-	10,561	-			
Economic Development	-	-	-	-	-	-			
Elections	-	-	-	-	-	-			
Treasurer	35,202	-	-	-	35,202	-			
Sheriff	-	-	-	-	-	-			
Recorder	25,739	-	-	-	25,739	-			
Zoning	-	-	-	-	-	-			
Road Clearance	-	-	-	-	-	-			
Sanitary Landfill	-	-	-	-	-	-			
County Engineer	-	-	-	-	-	-			
Veteran Affairs	-	-	-	-	-	-			
Conservation Board	-	-	-	-	-	-			
Public Health & Home Care	30,139	-	30,139	-	-	-			
Weed Control	-	-	-	-	-	-			
Relief Services	-	-	-	-	-	-			
Department of Human Services	2,124	-	2,124	-	-	-			
Correctional Services	-	-	-	-	-	-			
District Court	-	-	-	-	-	-			
Mental Health Administration	26,060	-	-	26,060	-	-			
Assessor	31,271	-	-	-	31,271	-			
Emergency Management	-	-	-	-	-	-			
E911 Communications	-	-	-	-	-	-			
Jail (Space Only)	170,392	-	-	-	-	170,392			
Medical Examiner	-	-	-	-	-	-			
Ambulance Support	-	-	-	-	-	-			
Substance Abuse/ Social Program	-	-	-	-	-	-			
All Other	104,543	96,759	5,626	2,158	-	-			
Subtotals	477,363	108,695	37,889	28,219	132,169	170,392			
Direct Billed	-	-	-	-	-	-			
Total	477,363	108,695	37,889	28,219	132,169	170,392			

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2024
STATEMENT OF FUNCTION & BENEFIT**

DATA PROCESSING

The costs of various Data Processing Services that benefit various county departments are budgeted and charged to a separate account in the General Basic Fund. The employee budgeted to the Data Processing department is also responsible for payroll and accounting services. These expenses benefit, both directly and indirectly, all departments and programs throughout the County, including federal, state and other outside users of County resources.

Allowable costs have been allocated as follows:

Item	Description	Allocation Basis
Data Processing	The allowable costs of supporting and maintaining the County’s Data Processing System	Allocated directly to the County Auditor for subsequent re-allocation of a portion of the expenses to users of Accounting and Payroll services

COST ADVISORY SERVICES, INC.												
TAMA COUNTY, IOWA - FY 2024												
DATA PROCESSING												
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS												
			Line Item		Genl							
			Exp Codes	Total	Admin	Data Proc						
Salaries & Wages			V									
% of Total S&W				0.00%								
% of S&W Excl. GA				0.00%								
Employee Benefits			S									
Other Expense Items:												
DATA PROCESSING SERVICES			V	157,277		157,277						
OFFICE/DATA PROCESSING EQUIP			V	22,793		22,793						
Total Departmental Expenditures				\$180,070	\$0	\$180,070						
Cost Adjustments:												
Deductions / Exclusions (D & E Codes)												
Specify Other Adjustments:												
BOS - Data Processing Svcs			V	97,303		97,303						
				-								
				-								
				-								
				-								
Functional Costs Before Additions				\$277,372	\$0	\$277,372						

COST ADVISORY SERVICES, INC.												
TAMA COUNTY, IOWA - FY 2024												
DATA PROCESSING												
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS												
			Alloc.		Genl.							
			Codes	Total	Admin	Data Proc						
Costs Before Additions (From Sch. 8.3.1)				\$277,372	\$0	\$277,372						
% of S&W Excl. GA (From Sch. 8.3.1)				0.00%								
% of Functional Costs Excl. GA				100.00%		100.00%						
Reallocate General Admin		P			0	0	0	0	0	0	0	0
Adjusted Functional Costs				\$277,372	\$0	\$277,372						
% of Total Costs Excl. GA				100.00%		100.00%						
First Additions:												
Total First Additions				\$14,855								
Re-alloc. Spec. Functions:												
Total Specific Functions				0		0						
All Other 1st Additions				14,855								
Reallocate 1st Incoming AO		F		(14,855)		14,855	0	0	0	0	0	0
Total for 1st Allocation				\$292,228		\$292,228						
Second Additions:												
Total Second Additions				\$2,007								
Re-alloc. Spec. Functions:												
Total Specific Functions				0		0						
All Other 2nd Additions				2,007								
Reallocate 2nd Incoming AO		F		(2,007)		2,007	0	0	0	0	0	0
Total for 2nd Allocation				2,007		2,007						
Total Costs				\$294,235		\$294,235						

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
DATA PROCESSING									
DETAIL ALLOCATION OF:				Data Proc					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Safety		0.0000%	-	-	-				-
Human Resources		0.0000%	-	-	-				-
General Services		0.0000%	-	-	-				-
Data Processing		0.0000%	-	-	-				-
Auditor	100	100.0000%	292,228	-	292,228	100.00	100.0000%	2,007	294,235
County Attorney		0.0000%	-	-	-	-	0.0000%	-	-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration		0.0000%	-	-	-	-	0.0000%	-	-
Assessor		0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	100	100.0000%	292,228	-	292,228	100.00	100.0000%	2,007	294,235
Allocation Base:	Direct Allocation to Auditor								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
DATA PROCESSING									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Data Proc							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin	-	-							
Insurance	-	-							
Safety	-	-							
Human Resources	-	-							
General Services	-	-							
Data Processing	-	-							
Auditor	294,235	294,235							
County Attorney	-	-							
Board of Supervisors	-	-							
Economic Development	-	-							
Elections	-	-							
Treasurer	-	-							
Sheriff	-	-							
Recorder	-	-							
Zoning	-	-							
Road Clearance	-	-							
Sanitary Landfill	-	-							
County Engineer	-	-							
Veteran Affairs	-	-							
Conservation Board	-	-							
Public Health & Home Care	-	-							
Weed Control	-	-							
Relief Services	-	-							
Department of Human Services	-	-							
Correctional Services	-	-							
District Court	-	-							
Mental Health Administration	-	-							
Assessor	-	-							
Emergency Management	-	-							
E911 Communications	-	-							
Jail (Space Only)	-	-							
Medical Examiner	-	-							
Ambulance Support	-	-							
Substance Abuse/ Social Program	-	-							
All Other	-	-							
Subtotals	294,235	294,235							
Direct Billed	-	-							
Total	294,235	294,235							

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2024
STATEMENT OF FUNCTION & BENEFIT**

COUNTY AUDITOR

The County Auditor is the County's chief financial officer. Duties of the Office include the performance of payroll and employee benefit administration services, accounts payable claims processing services, other duties necessary for the maintenance of the County's formal accounting records, real property transfer services, clerking for the Board of Supervisors, voter registration, and elections administration. The costs of payroll and accounting services benefit all County departments and programs as well as federal, state and other outside users of County resources.

General Administrative expenses of the Auditor's Office include the salary and related support costs for the County Auditor. These costs were identified and allocated among all benefited activities of the Office based on the total salaries and wages of those supervised activities prior to the allocations of allowable services as stated below. Therefore, the costs of the allocated Payroll and Accounting activities do include appropriate shares of the departmental General Administrative expenses.

Allowable costs of the Payroll and Accounting activities have been allocated as follows:

Item	Description	Allocation Basis
Payroll Services	Costs of performing payroll services and administering the County's employee benefit programs	Average Number of Employees in All County Departments
Accounting Services	Costs of performing accounts payable claims processing services and for maintaining the County's formal accounting records	Number of Non-payroll Expenditure Transactions Processed for County Budgetary and Non-budgetary Departments

All other costs of the Auditor's Office have been excluded from allocation in this cost allocation plan.

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2024											
AUDITOR											
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS											
			Alloc. Codes	Total	Genl. Admin	Payroll Svcs	Acctg Svcs	Gen Gov't			
Costs Before Additions (From Sch. 9.3.1)				\$439,177	\$123,812	\$95,783	\$76,342	\$143,240			
% of S&W Excl. GA (From Sch. 9.3.1)				100.00%		44.98%	7.00%	48.03%			
% of Functional Costs Excl. GA				100.00%		30.37%	24.21%	45.42%			
Reallocate General Admin				S	(123,812)	37,112	30,553	56,148	0	0	0
Adjusted Functional Costs				\$439,177	\$0	\$132,895	\$106,894	\$199,388			
% of Total Costs Excl. GA				100.00%		30.26%	24.34%	45.40%			
First Additions:											
Total First Additions				\$339,912							
Re-alloc. Spec. Functions:											
Total Specific Functions				0		0	0	0			
All Other 1st Additions				339,912							
Reallocate 1st Incoming AO				F	(339,912)	102,857	82,734	154,321	0	0	0
Total for 1st Allocation				\$779,089		\$235,752	\$189,628	\$353,709			
Second Additions:											
Total Second Additions				\$10,252							
Re-alloc. Spec. Functions:											
Total Specific Functions				0		0	0	0			
All Other 2nd Additions				10,252							
Reallocate 2nd Incoming AO				F	(10,252)	3,102	2,495	4,654	0	0	0
Total for 2nd Allocation				10,252		3,102	2,495	4,654			
Total Costs				\$789,341		\$238,854	\$192,123	\$358,363			

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
AUDITOR									
DETAIL ALLOCATION OF:				Payroll Svcs					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-				-
Equipment Depreciation	-	0.0000%	-	-	-				-
Other Policy & Admin	-	0.0000%	-	-	-				-
Insurance	1.00	0.7084%	1,670	-	1,670				1,670
Safety	1.00	0.7084%	1,670	-	1,670				1,670
Human Resources	1.00	0.7084%	1,670	-	1,670				1,670
General Services	3.00	2.1253%	5,011	-	5,011				5,011
Data Processing	-	0.0000%	-	-	-				-
Auditor	3.00	2.1253%	5,011	-	5,011				5,011
County Attorney	4.00	2.8338%	6,681	-	6,681	4.00	3.0268%	94	6,775
Board of Supervisors	4.00	2.8338%	6,681	-	6,681	4.00	3.0268%	94	6,775
Economic Development	2.00	1.4169%	3,340	-	3,340	2.00	1.5134%	47	3,387
Elections	1.00	0.7084%	1,670	-	1,670	1.00	0.7567%	23	1,694
Treasurer	5.77	4.0872%	9,636	-	9,636	5.77	4.3655%	135	9,771
Sheriff	25.96	18.3924%	43,360	-	43,360	25.96	19.6449%	609	43,970
Recorder	3.00	2.1253%	5,011	-	5,011	3.00	2.2701%	70	5,081
Zoning	0.08	0.0545%	128	-	128	0.08	0.0582%	2	130
Road Clearance	3.88	2.7520%	6,488	-	6,488	3.88	2.9395%	91	6,579
Sanitary Landfill	5.04	3.5695%	8,415	-	8,415	5.04	3.8126%	118	8,533
County Engineer	35.96	25.4768%	60,062	-	60,062	35.96	27.2119%	844	60,906
Veteran Affairs	1.85	1.3079%	3,083	-	3,083	1.85	1.3970%	43	3,127
Conservation Board	5.19	3.6785%	8,672	-	8,672	5.19	3.9290%	122	8,794
Public Health & Home Care	14.50	10.2725%	24,218	-	24,218	14.50	10.9721%	340	24,558
Weed Control	0.15	0.1090%	257	-	257	0.15	0.1164%	4	261
Relief Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services	-	0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services	-	0.0000%	-	-	-	-	0.0000%	-	-
District Court	-	0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration	1.00	0.7084%	1,670	-	1,670	1.00	0.7567%	23	1,694
Assessor	3.96	2.8065%	6,616	-	6,616	3.96	2.9977%	93	6,709
Emergency Management	1.00	0.7084%	1,670	-	1,670	1.00	0.7567%	23	1,694
E911 Communications	12.85	9.1008%	21,455	-	21,455	12.85	9.7206%	302	21,757
Jail (Space Only)	-	0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	0.96	0.6812%	1,606	-	1,606	0.96	0.7276%	23	1,629
Ambulance Support	-	0.0000%	-	-	-	-	0.0000%	-	-
All Other	-	0.0000%	-	-	-	-	0.0000%	-	-
Total	141.15	100.0000%	235,752	-	235,752	132.15	100.0000%	3,102	238,854
Allocation Base:	Aver. No. of Employees in Depts.								
Source:	Distribution Reports								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
AUDITOR									
DETAIL ALLOCATION OF:				Acctg Svcs					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin	10	0.1349%	256	-	256				256
Insurance	50	0.6747%	1,279	-	1,279				1,279
Safety	57	0.7691%	1,458	-	1,458				1,458
Human Resources	104	1.4033%	2,661	-	2,661				2,661
General Services	358	4.8307%	9,160	-	9,160				9,160
Data Processing	78	1.0525%	1,996	-	1,996				1,996
Auditor	79	1.0660%	2,021	-	2,021				2,021
County Attorney	185	2.4963%	4,734	-	4,734	185	2.7715%	69	4,803
Board of Supervisors	358	4.8307%	9,160	-	9,160	358	5.3633%	134	9,294
Economic Development	131	1.7676%	3,352	-	3,352	131	1.9625%	49	3,401
Elections	277	3.7377%	7,088	-	7,088	277	4.1498%	104	7,191
Treasurer	234	3.1575%	5,987	-	5,987	234	3.5056%	87	6,075
Sheriff	604	8.1500%	15,455	-	15,455	604	9.0487%	226	15,681
Recorder	60	0.8096%	1,535	-	1,535	60	0.8989%	22	1,558
Zoning	7	0.0945%	179	-	179	7	0.1049%	3	182
Road Clearance	88	1.1874%	2,252	-	2,252	88	1.3184%	33	2,285
Sanitary Landfill	518	6.9896%	13,254	-	13,254	518	7.7603%	194	13,448
County Engineer	1,888	25.4756%	48,309	-	48,309	1,888	28.2846%	706	49,015
Veteran Affairs	89	1.2009%	2,277	-	2,277	89	1.3333%	33	2,311
Conservation Board	417	5.6268%	10,670	-	10,670	417	6.2472%	156	10,826
Public Health & Home Care	685	9.2430%	17,527	-	17,527	685	10.2622%	256	17,783
Weed Control	10	0.1349%	256	-	256	10	0.1498%	4	260
Relief Services	24	0.3238%	614	-	614	24	0.3596%	9	623
Department of Human Services	24	0.3238%	614	-	614	24	0.3596%	9	623
Correctional Services	56	0.7556%	1,433	-	1,433	56	0.8390%	21	1,454
District Court	143	1.9296%	3,659	-	3,659	143	2.1423%	53	3,712
Mental Health Administration	10	0.1349%	256	-	256	10	0.1498%	4	260
Assessor	117	1.5787%	2,994	-	2,994	117	1.7528%	44	3,037
Emergency Management	73	0.9850%	1,868	-	1,868	73	1.0936%	27	1,895
E911 Communications	350	4.7227%	8,956	-	8,956	350	5.2434%	131	9,086
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner	16	0.2159%	409	-	409	16	0.2397%	6	415
Ambulance Support	12	0.1619%	307	-	307	12	0.1798%	4	312
Substance Abuse/ Social Program	28	0.3778%	716	-	716	28	0.4195%	10	727
All Other	271	3.6567%	6,934	-	6,934	271	4.0599%	101	7,035
Total	7,411	100.0000%	189,628	-	189,628	6,675	100.0000%	2,495	192,123
Allocation Base:	Non-Payroll Transactions								
Source:	Detail Expenditure Report								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
AUDITOR									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Payroll Svcs	Acctg Svcs						
Building Depreciation	-	-	-						
Equipment Depreciation	-	-	-						
Other Policy & Admin	256	-	256						
Insurance	2,950	1,670	1,279						
Safety	3,129	1,670	1,458						
Human Resources	4,331	1,670	2,661						
General Services	14,171	5,011	9,160						
Data Processing	1,996	-	1,996						
Auditor	7,032	5,011	2,021						
County Attorney	11,577	6,775	4,803						
Board of Supervisors	16,069	6,775	9,294						
Economic Development	6,788	3,387	3,401						
Elections	8,885	1,694	7,191						
Treasurer	15,846	9,771	6,075						
Sheriff	59,650	43,970	15,681						
Recorder	6,639	5,081	1,558						
Zoning	312	130	182						
Road Clearance	8,864	6,579	2,285						
Sanitary Landfill	21,981	8,533	13,448						
County Engineer	109,921	60,906	49,015						
Veteran Affairs	5,437	3,127	2,311						
Conservation Board	19,620	8,794	10,826						
Public Health & Home Care	42,341	24,558	17,783						
Weed Control	520	261	260						
Relief Services	623	-	623						
Department of Human Services	623	-	623						
Correctional Services	1,454	-	1,454						
District Court	3,712	-	3,712						
Mental Health Administration	1,953	1,694	260						
Assessor	9,747	6,709	3,037						
Emergency Management	3,589	1,694	1,895						
E911 Communications	30,843	21,757	9,086						
Jail (Space Only)	-	-	-						
Medical Examiner	2,044	1,629	415						
Ambulance Support	312	-	312						
Substance Abuse/ Social Program	727		727						
All Other	7,035	-	7,035						
Subtotals	430,978	238,854	192,123						
Direct Billed	-	-	-						
Total	430,978	238,854	192,123						

**COST ADVISORY SERVICES, INC.
TAMA COUNTY, IOWA – FY 2024
STATEMENT OF FUNCTION & BENEFIT**

COUNTY ATTORNEY

The County Attorney is the chief legal officer of the County and serves as legal adviser to all County Departments. Certain costs of the Attorney's Office are eligible for reimbursement to the County from Federal programs. Specifically, the costs related to effort expended by the Office in providing civil services to Children in Need of Assistance cases are allowable for partial reimbursement.

Allowable costs of ChINA cases have been determined based on an analysis of professional staff effort expended. The resultant costs were then allocated as follows:

Item	Description	Allocation Basis
Social Services	Costs of providing eligible services to Children in Need of Assistance cases	Direct Allocation to Social Services

All other costs of the County Attorney's Office, including all costs of prosecutorial duties and costs related to juvenile delinquency actions, have been excluded from allocation in this cost allocation plan.

COST ADVISORY SERVICES, INC.											
TAMA COUNTY, IOWA - FY 2024											
COUNTY ATTORNEY											
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS											
			Alloc. Codes	Total	Genl. Admin	Social Svcs	Gen Gov't				
Costs Before Additions (From Sch. 10.3.1)				\$541,194	\$0	\$138,570	\$402,624				
% of S&W Excl. GA (From Sch.10.3.1)				100.00%		25.60%	74.40%				
% of Functional Costs Excl. GA				100.00%		25.60%	74.40%				
Reallocate General Admin			S		0	0	0	0	0	0	0
Adjusted Functional Costs				\$541,194	\$0	\$138,570	\$402,624				
% of Total Costs Excl. GA				100.00%		25.60%	74.40%				
First Additions:											
Total First Additions				\$47,655							
Re-alloc. Spec. Functions:											
Total Specific Functions				0		0	0				
All Other 1st Additions				47,655							
Reallocate 1st Incoming AO			F	(47,655)		12,202	35,453	0	0	0	0
Total for 1st Allocation				\$588,849		\$150,772	\$438,077				
Second Additions:											
Total Second Additions				\$904							
Re-alloc. Spec. Functions:											
Total Specific Functions				0		0	0				
All Other 2nd Additions				904							
Reallocate 2nd Incoming AO			F	(904)		232	673	0	0	0	0
Total for 2nd Allocation				904		232	673				
Total Costs				\$589,754		\$151,003	\$438,750				

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
COUNTY ATTORNEY									
DETAIL ALLOCATION OF:				Social Svcs					
	First Allocation					Second Allocation			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admin		0.0000%	-	-	-				-
Insurance		0.0000%	-	-	-				-
Safety		0.0000%	-	-	-				-
Human Resources		0.0000%	-	-	-				-
General Services		0.0000%	-	-	-				-
Data Processing		0.0000%	-	-	-				-
Auditor		0.0000%	-	-	-				-
County Attorney		0.0000%	-	-	-				-
Board of Supervisors		0.0000%	-	-	-	-	0.0000%	-	-
Economic Development		0.0000%	-	-	-	-	0.0000%	-	-
Elections		0.0000%	-	-	-	-	0.0000%	-	-
Treasurer		0.0000%	-	-	-	-	0.0000%	-	-
Sheriff		0.0000%	-	-	-	-	0.0000%	-	-
Recorder		0.0000%	-	-	-	-	0.0000%	-	-
Zoning		0.0000%	-	-	-	-	0.0000%	-	-
Road Clearance		0.0000%	-	-	-	-	0.0000%	-	-
Sanitary Landfill		0.0000%	-	-	-	-	0.0000%	-	-
County Engineer		0.0000%	-	-	-	-	0.0000%	-	-
Veteran Affairs		0.0000%	-	-	-	-	0.0000%	-	-
Conservation Board		0.0000%	-	-	-	-	0.0000%	-	-
Public Health & Home Care		0.0000%	-	-	-	-	0.0000%	-	-
Weed Control		0.0000%	-	-	-	-	0.0000%	-	-
Relief Services		0.0000%	-	-	-	-	0.0000%	-	-
Department of Human Services	100	100.0000%	150,772	-	150,772	100	100.0000%	232	151,003
Correctional Services		0.0000%	-	-	-	-	0.0000%	-	-
District Court		0.0000%	-	-	-	-	0.0000%	-	-
Mental Health Administration		0.0000%	-	-	-	-	0.0000%	-	-
Assessor		0.0000%	-	-	-	-	0.0000%	-	-
Emergency Management		0.0000%	-	-	-	-	0.0000%	-	-
E911 Communications		0.0000%	-	-	-	-	0.0000%	-	-
Jail (Space Only)		0.0000%	-	-	-	-	0.0000%	-	-
Medical Examiner		0.0000%	-	-	-	-	0.0000%	-	-
Ambulance Support		0.0000%	-	-	-	-	0.0000%	-	-
Substance Abuse/ Social Program		0.0000%	-	-	-	-	0.0000%	-	-
All Other		0.0000%	-	-	-	-	0.0000%	-	-
Total	100	100.0000%	150,772	-	150,772	100	100.0000%	232	151,003
Allocation Base:	Direct Allocation to Social Services								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
COUNTY ATTORNEY									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Social Svcs							
Building Depreciation	-	-							
Equipment Depreciation	-	-							
Other Policy & Admin	-	-							
Insurance	-	-							
Safety	-	-							
Human Resources	-	-							
General Services	-	-							
Data Processing	-	-							
Auditor	-	-							
County Attorney	-	-							
Board of Supervisors	-	-							
Economic Development	-	-							
Elections	-	-							
Treasurer	-	-							
Sheriff	-	-							
Recorder	-	-							
Zoning	-	-							
Road Clearance	-	-							
Sanitary Landfill	-	-							
County Engineer	-	-							
Veteran Affairs	-	-							
Conservation Board	-	-							
Public Health & Home Care	-	-							
Weed Control	-	-							
Relief Services	-	-							
Department of Human Services	151,003	151,003							
Correctional Services	-	-							
District Court	-	-							
Mental Health Administration	-	-							
Assessor	-	-							
Emergency Management	-	-							
E911 Communications	-	-							
Jail (Space Only)	-	-							
Medical Examiner	-	-							
Ambulance Support	-	-							
Substance Abuse/ Social Program	-	-							
All Other	-	-							
Subtotals	151,003	151,003							
Direct Billed	-	-							
Total	151,003	151,003							

RECEIVED

6-11-25

-wl

I, Nikki Novak, resign from
the Board of Adjustment effective
immediately due to personal reasons.

Respectfully
Nikki Novak

6-11-25

RECEIVED

JUL 1 2025

TAMA COUNTY AUDITOR
TOLEDO, IOWA 52642

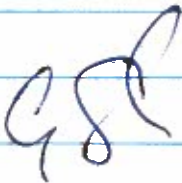
I am requesting an appeal to my
removal from the Tama County zoning board
by the board of Supervisors by resolution
6-9-2025A.

CRAIG SASH

1986 IIA-P

True IA 50675

641-751-2440

Signature & 

RECEIVED

JUN 09 2025

TAMA COUNTY AUDITOR
TOLEDO, IOWA 52342