#### **BOARD OF SUPERVISORS MEETING**

#### **Meeting Notice**

**Tama County Board of Supervisors** 

Mon., Jun 16, 2025

Meetings may also be available online for viewing and/or participating in by clicking the below link barring no power, internet, or equipment failure or other unforeseen circumstances. Meetings will still be held if there is no electronic availability.

#### Click here to join meeting

#### Agenda Schedule

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

8:30 AM	Call to Order, Pledge of Allegiance									
	Approve agenda									
	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.									
	Discussion/Approve 6/9/25 regular minutes									
	Engineer-road projects report									
	Discussion/possible action on hiring of Bridge Crew Laborer									
	Discussion with Together We Can concerning peer support specialist partnership in Mental									
	Health Recovery									
	Discussion/possible action to have board chairman sign Cost Advisory FY24 Certification									
	Statement									
	Employee recognition for Dirk Henle									
	Discussion/possible action to appoint Hope Hix to the Norma Anders Public Library Board									
	Discussion/possible action to accept Nikki Novak's resignation from the Board of Adjustment									
	Discussion/possible action to approve appointment of Nancy Smith to the Board of Adjustment									
	Set Public Hearing date for Craig Sash									
	Discussion/possible action of hiring freeze exemptions									
	Discussion/approve claims									
	Public comments									
	Adjourn									

#### 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 2<sup>nd</sup> 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 16<sup>th</sup>, 2025

We are working on 340<sup>th</sup> St. Bridge this week finishing up dirt work.

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

We are working on 370<sup>th</sup> 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 23<sup>rd</sup>.

# CENTRAL SERVICE COST ALLOCATION PLAN TAMA COUNTY, IOWA FY 2024



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

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

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	Department Narrativ  Total Departmental Costs  Costs to Be Allocated by Function  Costs to Be Allocated by Function  Detailed Functional Allocations -  Departmental Allocation Summary
	Total Departmental Costs Costs to Be Allocated by Function
ncluding Allocated Additions	GENERAL SERVICES  Department Narrativ  Total Departmental Costs  Costs to Be Allocated by Function I  Costs to Be Allocated by Function I  Detailed Functional Allocations -  Detailed Functional Allocations -
3.2       3.2         3.4       3.1         3.5       3.2         3.6       3.2         3.7       3.2         3.8       3.2         3.9       3.2         3.1       3.2         3.2       3.2         3.2       3.2         3.2       3.2         3.2       3.2         3.3       3.2         3.4       3.2         3.2       3.2         3.3       3.2         3.4       3.2         3.2       3.2         3.3       3.2         3.3       3.2         3.4       3.2         3.2       3.2         3.3       3.2         3.3       3.2         4.3       3.2         5.4       3.2         6.4       3.2         6.5       3.2         6.4       3.2         6.4       3.2         6.4       3.2         6.4       3.2         6.5       3.2         6.5       3.2         6.5       3.2         6.5       3	Total Departmental Costs Costs to Be Allocated by Function   Costs to Be Allocated by Function   Detailed Functional Allocations - Departmental Allocation Summary  GENERAL SERVICES Department Narrativ Total Departmental Costs Costs to Be Allocated by Function   Costs to Be Allocated by Function   Detailed Functional Allocations -

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

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

#### SUMMARY OF ALLOCATED COSTS BY DEPARTMENT

42,832

			•••••••								
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 & ADMIIN	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	-	i	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 Service	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 Pro	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
1											

537,490

124,875

144,469

436,030

743,900

589,754

Total

2,668,728

49,378

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

#### COMPUTATIONS OF CARRY-FORWARD AND FIXED COSTS

	1	1	1	<b>.</b>	1	ı
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	TOTAL	TOTAL COST	LESS	
	SCHEDULE	COST PER	ADJUSTMENT	UNALLOWABLE	TOTAL
	REFERENCE	FINANCIALS	ADDITIONS	& EXCLUSIONS	COSTS
BUILDING DEPRECIATION	1.2	-	57,621	-	57,621
EQUIPMENT DEPRECIATION	2.2	-	53,570	-	53,570
OTHER POLICY & ADMIIN	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
					J
EQUIPMENT DEPRECIATION	2.4.1	Equipment Depreciation	Central Service Department Inventories	Equipment Listing/Depreciation Schedule	Equip Depr
OTHER POLICY & ADMIIN	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		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
				1	
HUMAN RESOURCES	6.4.1	Human Resources	Number of Employees in Each Department	Distribution Reports	HR
OFNEDAL OFD\#050	7.4.4	0	Health Occurs Francis Occurs	D. T. F El Di	0
GENERAL SERVICES		Courthouse	Usable Square Feet of Space	Building Floor Plans	Courthouse
		Annex	Usable Square Feet of Space	Building Floor Plans & Measurement	Annex
		CPC Building North Annex	Total Square Feet of Space Occupied	Building Floor Plans Consultant Measurement	CPC
			Usable Square Feet of Space Direct Allocation to Jail		Admin Bldg Jail
	7.4.5	Jali	Direct Allocation to Jali	Direct Allocation	Jali
DATA PROCESSING	8.4.1	Data Procesing	Direct Allocation to Auditor	Direct Allocation	Data Proc
DATA PROCESSING	8.4.1	Data Procesing	Direct Allocation to Auditor	Direct Allocation	Data Proc
AUDITOR	9.4.1	Payroll Services	Aver. No. of Employees in Depts.	Distribution Reports	Payroll Svcs
AUDITOR		Accounting Services	Non-Payroll Transactions	Detail Expenditure Report	Acctg Svcs
	3.4.2	Accounting Services	THOLL I AND I TRAIDACTIONS	Dotail Experiulture Neport	Accig oves
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.

					RVICES, INC			
			TAMA COU	NTY, IOV	VA - FY 2024 ECIATION			
			Вошь	IO DEI K	LOIATION			
			TOTAL DEF	PARTME	NTAL COSTS			T
					First	Second		
					Allocation	Allocation	Sub-total	Total
Expenditures per	Financia	l Stateme	ent:		\$0			\$0
					Ψ			Ψ3
Deductio	ns:							
	Total De	ductions			\$0			\$0
Allocated	d Additio	ns:						
Allocato	a Additio	113.						
		Depreciat						
		nt Depred			_			
		olicy & Adr	miin		_			
	Insurance Safety	e			_		_	
		 Resources			_			
		Services			_			
					_			
	Data Pro Auditor	cessing			_	_		
	County A	Attorney						
		ocated A	444.000		ФО.	<b>CO</b>	<b>C</b> O	<b>C</b> O
	TOTAL AL	ocated A	daitions		\$0	\$0	\$0	\$0
Departme	ental Co	st Adjust	ments:					
	Ruilding	Depreciat	ion		57,621			
	bulluling	Depreciai	IOH		37,021			
	Total De	partment	al Cost Adjustr	nents	\$57,621			\$57,621
Total Adjusted Ex	penditu	res			\$57,621	\$0		\$57,621
. J.a. / lajabloa Ex	Political				ψ01,021	ΨΟ		ψο1,021

				ISORY SERVICUNTY, IOWA -					
				ING DEPRECIA					
			BUILD	ING DEFRECIA	TION				
	COSTS TO B	E ALLOC	ATED BY I	FUNCTION BEI	ORE ALL	OCATED	ADDITIONS		
	Line Item		Genl						
	Exp Codes	<u>Total</u>	<u>Admin</u>	<u>Courthouse</u>	<u>Annex</u>	<u>CPC</u>	Admin Bldg		
Salaries & Wages		\$0	\$0	\$0	\$0	\$0	\$0		
Employee Benefits		\$0	\$0	\$0	\$0	\$0	\$0		
Employee Bellents		φυ	φυ	φυ	φυ	φυ	Φ0		
Other Expense Items:									
Total Departmental Expenditures		\$0	\$0	\$0	\$0	\$0	\$0		
Total Bopartinonial Exponentares		ΨΟ	ΨΟ	Ψ	ΨΟ	ΨΟ	ΨΟ		
Cost Adjustments:									
Deductions / Exclusions (D & E Codes)									
Specific Other Adjustments:									
Specify Other Adjustments:  Building Depreciation	V	57,621		26,453	_	7,168	24,000		
Building Depreciation	V	37,021		20,433	-	7,100	24,000		

\$57,621

\$0

\$26,453

\$0

\$7,168

\$24,000

Functional Costs Before Additions

						ST ADVISORY					
					T/	AMA COUNTY, I					
						BUILDING DEF	PRECIATION				
			C	OSTS TO BE	ALLOCATI	ED BY FUNCTIO	N INCLUDING A	LLOCATED	ADDITIONS		
			Alloc.		Genl.						
			Codes	<u>Total</u>	<u>Admin</u>	Courthouse	<u>Annex</u>	<u>CPC</u>	Admin Bldg		
Costs Be	fore Addi	tions (From Sch. 1.3.1)		\$57,621	\$0	\$26,453	\$0	\$7,168	\$24,000		
0/ of Euro	tional Coa	ts Excl. GA		100.00%		45.91%	0.00%	12.44%	41.65%		
% OI FUIIC	lional Cos	IS EXU. GA		100.00%		45.91%	0.00%	12.44%	41.05%		
Reallocate	e General	Admin			0	0	0	0	0		
	Function			\$57,621	\$0	\$26,453	\$0	\$7,168	\$24,000		
% of Tota	I Costs Ex	cl. GA		100.00%		45.91%	0.00%	12.44%	41.65%		
First Add	litions										
i iist Add	inions:										
Total First	t Additions			\$0							
	Spec. Fun			**							
Total Spe	cific Funct	ions		0		0	0	0	0		
	1st Additio			0			Ū		J		
	e 1st Incor			0		0	0	0	0		
Total for	1st Alloca	tion		\$57,621		\$26,453	\$0	\$7,168	\$24,000		
Second A	Additions:										
Total Sec	ond Addito	ons		\$0							
	Spec. Fun			ΨΟ							
Total Spa	cific Funct	ions		0		0	0	0	0		
	2nd Addition			0		0	0	U	U		
Reallocate	e 2nd Inco	ming AO		0		0	0	0	0		
	2nd Alloc			0		0	0	0	0		
Total Cos	sts			\$57,621		\$26,453	\$0	\$7,168	\$24,000		

			COST ADVIS	ORY SERVICES,	, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
	1		BUILDING	DEPRECIATIO	N	1			T
DETAIL ALLOCATION OF:				Courthouse					
			First Allocation	<u> </u>		9	econd Allocation	n e	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0	-	-
Other Policy & Admiin		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%	-	-
		0.0000%	-		-	-		-	_
Medical Examiner  Ambulance Support			-	-	-	-	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
All Odlice	9,170	03.010270	23,340		23,340	9,170	03.010270	-	23,040
Total	10,308	100.0000%	26,453	_	26,453	10,308	100.0000%	_	26,453
. Juli	10,500	100.0000 /6	20,400	-	20,400	10,000	100.0000/8	-	20,433
Allocation Base:	Usable Squa	re Feet of Space	e						
Source:	Building Floo								
ooui oc.	Dunuling F100	JI FIAIIS	I.	1	1	1	1	1	

			COST ADVIS	ORY SERVICES	S, INC.				
			TAMA COUN	ITY, IOWA - FY	2024				
			BUILDING	DEPRECIATION	ON				1
DETAIL ALLOCATION OF:				Annex					
			First Allocation				econd Allocation		
Uses Boundaries	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-	-		-	-
Equipment Depreciation		0.0000%	-	-	-	-	0.0000%		-
Other Policy & Admiin 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 Squa	re Feet of Space	)						
Source:	Building Floo	r Plans & Meas	urement						

			COST ADVIS	ORY SERVICES	, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
			BUILDING	DEPRECIATIO	N				
DETAIL ALLOCATION OF:				CPC					
			First Allocation			S	econd Allocation	on	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-	-	0	-	-
Other Policy & Admiin		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%	_	
•		0.0000%	_	_	_		0.0000%	_	
County Engineer 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
Tatal	0.450	400 00000	7.100		7.100	0.450	400.00000		7.400
Total	2,458	100.0000%	7,168	-	7,168	2,458	100.0000%	-	7,168
Allocation Base:	Total Square	Feet of Space (	Occupied						
Allocation Base: Total Square Feet of Space Occupied Source: Building Floor Plans									

			COST ADVIS	ORY SERVICES	, INC.				
			TAMA COUN	ITY, IOWA - FY	2024				
		T T	BUILDING	DEPRECIATIO	N	1	1	1	
DETAIL ALLOCATION OF:				Admin Bldg					
	Allocation	% of Total	First Allocation 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 & Admiin		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
Allegation Bases	Hookis Com	o Foot of One							
Allocation Base:		e Feet of Space	•						
Source:	Consultant M	easurement							

			COST ADVISO	RY SERVICES	INC		
			TAMA COUNT				
			BUILDING	DEPRECIATIO	N		
		DEI	PARTMENTAL A	LLOCATION S	UMMARY		
	Total						
User Department	Allocations	Courthouse	Annex	CPC	Admin Bldg		
Building Depreciation	-	-	-	<u> </u>	-		
Equipment Depreciation	_	-	-	-			
Other Policy & Admiin	_	_	-	_	-		
Insurance	_	-	-	-			
Safety	_	-	-		-		
Human Resources	_	_	-	-			
General Services							
Data Processing	-	_	-				
Auditor	5,338	-	-	<u> </u>	5,338		
County Attorney	2,905	2,905	-		5,336		
Board of Supervisors  Economic Development	1,918	-	-		1,918		
•							
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 TAMA COUNTY, EQUIPMENT D	OWA - FY 2024			
			EQUIPMENT D	EFRECIATION			
			COSTS TO BE	ALLOCATED			
				Final	0		
				First Allocation	Second Allocation	Sub-total	Total
				Allocation	Allocation	Oub-total	Total
Expenditures per	Financia	al Stateme	ent:	\$0			\$0
Deduction	ns:						
	Total De	ductions		\$0			\$0
Allocated	l Δdditiα	ne:					
Allocated	Additio	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
	Building	Depreciat	ion				
	Equipme	nt Depred	iation				
		olicy & Adr	niin				
	Insuranc	е					
	Safety					_	
		Resources Services					
		cessing				_	
	Auditor	locasing			_	_	
	County A	Attorney					
	Total All	ocated A	dditions	\$0	\$0	\$0	\$0
Departme	ntal Co	et Adiueti	monte				
Departine	ental CO	Si Aujusii	ments.				
	Eauipme	nt Depred	iation	53,570			
			-	,,,,,,			
-	Total De	partment	al Cost Adjustments	53,570			\$53,570
				23,0.0			<b>453,570</b>
Total Adjusted Ex	penditui	res		\$53,570	\$0		\$53,570

					ORY SERVICE										
					NTY, IOWA - F NT DEPRECIA										
				LQOII IIIL	NI DEI NEOIA	11014									
	COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS														
		l in a ltana		Comb											
		Line Item Exp Codes	Total	Genl Admin	Equip Depr										
Salaries & Wages		LXP Codes	<u>10tai</u> \$0	\$0	\$0										
Caramos a vvages			Ψΰ	Ψ	Ψ3										
Employee Benefits			\$0	\$0	\$0										
Other Forest Manage															
Other Expense Items:															
Total Departmental Expenditure	26		\$0	\$0	\$0										
Total Departmental Experiental			ΨΟ	ΨΟ	ΨΟ										
Cost Adjustments:															
Deductions / Exclusions (D & E C	odes)														
Specify Other Adjustments:															
Equipment Depreciation		V	53,570		53,570										
Functional Costs Before Addition	ons		\$53,570	\$0	\$53,570										

			CO	ST ADVISORY	SERVICES, INC.				
					OWA - FY 2024	<u> </u>			
				QUIPMENT DI					
	CC	OSTS TO BE	ALLOCATE	D BY FUNCTIO	N INCLUDING A	LLOCATED A	DDITIONS	T	
	Alloc.		Genl.						
	Codes	Total	Admin	Equip Depr					
Costs Before Additions (From Sch. 2.3.1)	Coues	\$53,570	\$0	\$53,570					
Costs Before Additions (From Con. 2.0.1)		φοσ,στο	ΨΟ	φου,στο					
% of Functional Costs Excl. GA		100.00%		100.00%					
Reallocate General Admin			0	0					
Adjusted Functional Costs	1	\$53,570	\$0	\$53,570					
% of Total Costs Excl. GA		100.00%	Φυ	100.00%					
70 OF TOTAL COSTS EXCI. OA		100.00 /0		100.00 /0					
First Additions:									
Total First Additions		\$0							
Re-alloc. Spec. Functions:									
	_		-						
Total Specific Functions		0		0					
All Other 1st Additions		0							
Reallocate 1st Incoming AO		0		0					
Total for 1st Allocation		\$53,570	ſ	\$53,570					
Second Additions:									
- Coolina Additionol									
Total Second Additons		\$0							
Re-alloc. Spec. Functions:									
Total Specific Functions		0		0					
All Other 2nd Additions		0	-						
Reallocate 2nd Incoming AO		0		0					
Total for 2nd Allocation		0		0					
Tartal Carda		<b>#</b> 50.570		<b>#</b> 50.530					
Total Costs		\$53,570		\$53,570					

			TAMA COUN	TY, IOWA - FY	2024				
			EQUIPMEN	IT DEPRECIATION	ON				
DETAIL ALLOCATION OF:				Equip Depr					
			First Allocation			Se	econd Allocation	n	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-		_		-
Other Policy & Admiin		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%	_	_
		3.300070					5.555576		
Total	53,570	100.0000%	53,570	_	53,570	53,570	100.0000%	_	53,570
	33,570	100.000078	33,370		33,370	30,370	100.00076		33,370
Allocation Base:	Central Service	ce Department	Inventories						
Source:		sting/Depreciat							

			COST ADVISO	ORY SERVICES	. INC.		
				TY, IOWA - FY			
			EQUIPMEN	T DEPRECIATI	ON		
		DE	PARTMENTAL	ALLOCATION S	SUMMARY		
	Total						
User Department	Allocations	Equip Depr					
Building Depreciation	-	-					
Equipment Depreciation	-	-					
Other Policy & Admiin	-	-					
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	Total Expenditures of All County
	departments and activities conducted by the County.	Departments
Cost Plan Fee	The County annually engages the services of a private	Hours Expended by Consultant in
	consulting firm to develop and implement the County's central	Development and Implementation of
	service cost allocation plan. This function includes the costs	Cost Allocation Plan
	paid for those services.	
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 TAMA COUNTY, OTHER POLIC	IOWA - FY 202			
	COSTS TO BE	ALLOCATED			
		First	Second		
		Allocation	Allocation	Sub-total	Total
litures per Financial State	ment:	\$44,518			\$44,5
Deductions:					
Deductions.					
Total Deductio	ne	\$0			
Total Deductio	113	ΨΟ			
Allocated Additions:					
D " " D		<b>A</b> 0	<b>A</b> 0	40	
Building Depred		\$0	\$0	\$0 0	
Equipment Dep Other Policy & A		\$0	\$0 67	67	
Insurance	Autiliti	_	167	167	
Safety			0	0	
Human Resource	es		0	0	
General Service			0	0	
Data Processing	3		0	0	
Auditor			\$256	\$256	
County Attorney			\$0	\$0	
Total Allocated	Additions	\$0	\$490	\$490	\$4
				,	
Departmental Cost Adju	stments:				
Cost Plan		4,450			
COST FIGHT		4,430			
					<u> </u>
Total Departme	ental Cost Adjustments	\$4,450			\$4,4
djusted Expenditures		\$48,968	\$490		\$49,4

			COS	ST ADVISOR	RY SERVICE	S, INC.				
			TAI	MA COUNT	Y, IOWA - FY	<b>/ 2024</b>				
					LICY & ADM				 _	
	CC	STS TO BE	ALLOCATE	D BY FUNC	CTION BEFO	RE ALLOCA	TED ADDITI	ONS	 	
			_							
	Line Item		Genl							
	Exp Codes	<u>Total</u>	<u>Admin</u>	<u>Audit</u>	Cost Plan	<u>HIPAA</u>	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			
<b>ACCOUNTING, AUDITING &amp; CLE</b>		37,350		37,350						
DUES & MEMBERSHIPS	V	6,750					6,750			
AGREEMENTS, EASEMENTS, C	<b>O</b> V	100					100			
Total Departmental Expenditure	S	\$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 Addition	ons	\$48,968	\$0	\$37,350	\$4,450	\$0	\$7,168			

				COST A	DVISORY S	ERVICES, IN	С.					
						WA - FY 202						
					IER POLICY							
		COSTS	TO BE ALL	CATED BY	<b>FUNCTION</b>	INCLUDING	ALLOCATE	D ADDITIO	IS			
		Alloc.		Genl.								
		<u>Codes</u>	<u>Total</u>	<u>Admin</u>	<u>Audit</u>	Cost Plan	<u>HIPAA</u>	All Other				
Costs Before Addition			\$48,968	\$0	\$37,350	\$4,450	\$0	\$7,168				
% of S&W Excl. GA (Fr			0.00%	-								
% of Functional Costs E	xcl. GA		100.00%		76.27%	9.09%	0.00%	14.64%				
				_	_	_	_	_			_	
Reallocate General Adr	nin	S		0	0	0	0	0	0	0	0	
A 12 . 4. 1 F 4. 1 A			0.40.000	Φ2	<b>07.05</b>	04.450		07.460				
Adjusted Functional C			\$48,968	\$0	\$37,350	\$4,450	\$0	\$7,168				
% of Total Costs Excl. (	pA		100.00%	Г	76.27%	9.09%	0.00%	14.64%				
First Additions:												
rii at AuditiONS:												
Total First Additions			\$0									
Re-alloc. Spec. Functio	ns:											
				_								
Total Specific Functions			0	_	0	0	0	0				
All Other 1st Additions			0									
Reallocate 1st Incoming		F	0	_	0	0	0	0	0	0	0	(
Total for 1st Allocation	1		\$48,968		\$37,350	\$4,450	\$0	\$7,168				
Second Additions:												
Total Second Additions			\$490									
Re-alloc. Spec. Functio	ns.		ψ+30									
and . oped. i undid												
Total Specific Functions			0		0	0	0	0				
All Other 2nd Additions			490		-			-				
Reallocate 2nd Incomin	g AO	F	(490)		374	45	0	72	0	0	0	(
Total for 2nd Allocatio	n		490		374	45	0	72				
					-		-			-		-
Total Costs			\$49,458		\$37,724	\$4,495	\$0	\$7,240				

			COST ADVISO	ORY SERVICES	S, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
			OTHER P	OLICY & ADMI	N				
DETAIL ALLOCATION OF:				Audit					
		F	irst Allocation			Sec	cond Allocation	1	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
<u>User Department</u>	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admiin	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. Exp	enditures							
Source:	Expenditure Re	port							

User Department  Building Depreciation  Equipment Depreciation Other Policy & Admiin Insurance Safety Human Resources General Services Data Processing Auditor	Allocation Units  2	% of Total Alloc. Units 0.0000% 0.0000% 11.1111% 0.0000% 0.0000%		Cost Plan  Less Dir.  Billed \$	Net First Allocation	So Allocation Units	econd Allocatio % of Total Alloc. Units	on Second Allocation	Total Allocated
User Department  Building Depreciation  Equipment Depreciation  Other Policy & Admiin  Insurance  Safety  Human Resources  General Services  Data Processing	Units 2	% of Total Alloc. Units 0.0000% 0.0000% 11.11111% 0.0000%	First Allocation First Allocation	Cost Plan  Less Dir.  Billed \$	Net First Allocation	Allocation	% of Total	Second	
User Department  Building Depreciation  Equipment Depreciation  Other Policy & Admiin  Insurance  Safety  Human Resources  General Services  Data Processing	Units 2	% of Total Alloc. Units 0.0000% 0.0000% 11.11111% 0.0000%	First Allocation	Less Dir. Billed \$	Allocation -	Allocation	% of Total	Second	
User Department  Building Depreciation  Equipment Depreciation  Other Policy & Admiin  Insurance  Safety  Human Resources  General Services  Data Processing	Units 2	% of Total Alloc. Units 0.0000% 0.0000% 11.11111% 0.0000%	First Allocation	Less Dir. Billed \$	Allocation -	Allocation	% of Total	Second	
User Department  Building Depreciation  Equipment Depreciation  Other Policy & Admiin  Insurance  Safety  Human Resources  General Services  Data Processing	Units 2	% of Total Alloc. Units 0.0000% 0.0000% 11.11111% 0.0000%	First Allocation	Less Dir.  Billed \$ -	Allocation -	Allocation	% of Total	Second	
User Department  Building Depreciation  Equipment Depreciation  Other Policy & Admiin  Insurance  Safety  Human Resources  General Services  Data Processing	Units 2	% of Total Alloc. Units 0.0000% 0.0000% 11.11111% 0.0000%	First Allocation	Less Dir.  Billed \$ -	Allocation -	Allocation	% of Total	Second	
User Department  Building Depreciation  Equipment Depreciation  Other Policy & Admiin  Insurance  Safety  Human Resources  General Services  Data Processing	Units 2	0.0000% 0.0000% 0.0000% 11.1111% 0.0000%	Allocation -	Billed \$	Allocation -				
Building Depreciation  Equipment Depreciation  Other Policy & Admiin  Insurance  Safety  Human Resources  General Services  Data Processing	2	0.0000% 0.0000% 0.0000% 11.1111% 0.0000%		-	-	<u>Units</u>	Alloc. Units	Allocation	Allocated
Equipment Depreciation Other Policy & Admiin Insurance Safety Human Resources General Services Data Processing		0.0000% 0.0000% 11.1111% 0.0000%	-	-					
Other Policy & Admiin Insurance Safety Human Resources General Services Data Processing		0.0000% 11.1111% 0.0000%	-	-		_	_		-
Insurance Safety Human Resources General Services Data Processing		11.1111%		_	-		_	_	-
Safety Human Resources General Services Data Processing		0.0000%	494		-				-
Human Resources  General Services  Data Processing	2			-	494	2	11.1111%	5	499
General Services  Data Processing	2	0.0000%	-	-	-	-	0.0000%	-	-
Data Processing	2	1	-	-	-	-	0.0000%	-	-
-		11.1111%	494	-	494	2	11.1111%	5	499
Auditor		0.0000%	-	-	-	-	0.0000%	-	-
	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
	.5	122.3000,0	., .00		.,	.5	111.300070		.,
Allocation Base:	Consultant H	lours							
		ime Summary		+			<b> </b>	-	

			COST ADVISO	ORY SERVICES	i, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
			OTHER P	OLICY & ADMII	N				
DETAIL ALLOCATION OF:				HIPAA					
			First Allocation	1		s	econd Allocation	on	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-	_	_		-
Equipment Depreciation		0.0000%	-	-	-	_	_		-
Other Policy & Admiin		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 I	Employees in Do	epts.						
Source:	Distribution I	Reports							

			COST ADVISOR	RY SERVICES	INC		
			TAMA COUNT				
			OTHER PO	LICY & ADMII	N		
		DE	PARTMENTAL A	LLOCATION S	UMMARY		
	Total						
User Department	Allocations	Audit	Cost Plan	HIPAA			
Building Depreciation	_		-				
Equipment Depreciation	-	_	-	_			
Other Policy & Admiin	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,	Worker Comp Premiums
	injury or illness occurring on the job	
Fidelity/Public Officials	Public officials' errors and omissions and dishonesty insurance	Average Number of Employees in
Bond		Departments
Unemployment	Unemployment coverage paid	Departmental Salaries for Unbilled
		Departments
Law Enforcement	Professional liability insurance for law enforcement personnel	Direct Allocation to County Sheriff
Liability		

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

				Y SERVICES			
		IAWIA		, IOWA - FY : RANCE	2024		
		CC	STS TO B	E ALLOCATE	D		
				First	Second		
				Allocation	Allocation	Sub-total	Total
Expenditu	res per Financial S	Statement:		\$596,567			\$596,567
	eductions:						
	cuuciioiis.						
	Total Dadu			ФО.			ФО.
	Total Dedu	ictions		\$0			\$0
Α	llocated Additions	):					
	Building De	prociation		\$0	\$0	\$0	
		Depreciation		\$0 \$0	\$0	0	
	Other Polic			\$1,402	14	1,417	
	Insurance	y & Admin		Ψ1,402	2,422	2,422	
	Safety				937	937	
	Human Res	sources			1,088	1,088	
	General Se	rvices			0	0	
	Data Proce	ssing			0	0	
	Auditor				\$2,950	\$2,950	
	County Atto	orney			\$0	\$0	
	Total Alloc	ated Additions	;	\$1,402	\$7,410	\$8,813	\$8,813
D	epartmental Cost	Adjustments:					
		/ tajaotinonto:					
	<mark>Unemplo</mark> yn	nent		7,076			
	Total Depa	rtmental Cost	_ Adjustmer	\$7,076			\$7,076
Total Adju	sted Expenditures	;		\$605,045	\$7,410		\$612,455

				DVISORY S							
			TAMA C	OUNTY, IC		2024					
				INSURA	NCE	T			T		
	COSTS	10 BE ALL	OCATED B	Y FUNCTIO	N BEFOR	E ALLOCATE	DADDITION	S	I		
	l ina kam		Conl								
	Line Item Exp Codes	Total	Genl Admin	Can Liab	Droporty	Work Comp	Bubl Ofolo	Unomal	Law Enf Liab	Other Incur	
Salaries & Wages	V	\$17,608	\$17,608	Gen Liab	rioperty	WOIK COMP	Fubi Oicis	Onempi	Law EIII LIAD	Other msur	
% of Total S&W	V	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%	100.0076	0.0078	0.00 /6	0.0076	0.0076	0.0076	0.0076	0.0076	
Employee Benefits	S	\$2,955	2,955								
Zimpro you benonto	<u> </u>	Ψ2,900	2,000								
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)											
Consider Other Adicional											
Specify Other Adjustments:	\/	7.070						7.070			
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	
i diletional Costs Delote Additions		ψ003,0 <del>1</del> 2	ψ <u>2</u> 0,30 <del>4</del>	ψ <del>1</del> 0,02 <i>1</i>	ψ30,343	ψ144,140	ψ14,477	ψ1,010	ψυ0,572	φ202,000	

					SERVICES,						
			TAM		IOWA - FY	2024					
				INSUF	RANCE						
	COS	TS TO RE AI	LOCATEDI	RV FUNCTI	ON INCLUDI	NG ALLOCAT	ED ADDITIO	NS			
	- 003	I O BE A	LOCATED	BIFONCII	JIN INCLUDII	1G ALLOCAT	LD ADDITIO	110			
	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:											
First Additions.											
Total First Additions		\$1,402									
Re-alloc. Spec. Functions:		. ,									
						ı			I		
Total Specific Functions		0		0	0	0	0	0	0	0	
All Other 1st Additions		1,402		447	000	0.40	0.5	47	00	500	
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:											
Second Additions.											
Total Second Additons		\$7,410									
Re-alloc. Spec. Functions:											
Total Specific Functions		0		0	0	0	0	0	0	0	
All Other 2nd Additions		7,410		212			10:	0.5		0.05	
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 ADVISO	ORY SERVICES	i, INC.				
				TY, IOWA - FY					
				SURANCE					
DETAIL ALLOCATION OF:				Gen Liab					
			First Allocation	1		s	econd Allocation	on	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-			_	-
Other Policy & Admiin	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	401,022	0.0000%	1,000		1,000	731,322	0.0000%		1,7 17
E911 Communications	1,198,050	8.9070%	4,494	-	4,494	1,198,050	9.3579%	58	4,552
Jail (Space Only)	1,190,000	0.0000%	7,434		+,434	- 1,130,030	0.0000%	-	-+,002
Medical Examiner	27,308	0.2030%	102	-	102	27,308	0.2133%	1	104
Ambulance Support	21,300	0.2030%	102	-	102	21,300	0.2133%		104
Substance Abuse/ Social Program	9,656	0.0000%	36	-	36	9,656	0.0000%	0	37
All Other	499,436		1,874	-		499,436			1,898
All Oulei	433,430	3.7131%	1,074		1,874	433,436	3.9011%	24	1,098
Total	13,450,713	100.0000%	50,459	-	50,459	12,802,553	100.0000%	618	51,077
Allocation Base:	Adjusted De	partmental Expe	enditures						
Source:	Expenditure	·							
	-Apoliulule	port			1	1		1	

			COST ADVIS	ORY SERVICES	S, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
			INS	SURANCE					
DETAIL ALLOCATION OF:				Property					
		F	irst Allocation			Se	cond Allocation	ı	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				-
Other Policy & Admiin		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	132,000	0.0000%	-		-	102,000	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
	3,000,000	0.0000%	13,734		13,734	3,680,000	0.0000%	100	13,902
Public Health & Home Care		0.0000%	-		-	_		-	
Weed Control				-			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 C	ontents						
Source:	Property Staten	nent of Value							

			COST ADVIS	ORY SERVICES	, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
			IN	SURANCE		T T		T	
DETAIL ALLOCATION OF:				Work Comp					
			First Allocation				econd Allocation	on	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-	-	-	-	-
Equipment Depreciation		0.0000%	-	-	-	-	-	-	-
Other Policy & Admiin		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	139,407		144,659	-			0.0000%		
All Other	139,407	96.3103%	144,059	-	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
· ottai	177,740	100.000076	100,201		100,201	177,714	100.000078	1,040	102,040
Allocation Base:	Computed Pro	emiums for Dep	ots.						
Source:		Report/Insurance							
Journe.	Expenditure i	vehornusurgue	e Fullules						1

			COST ADVISO	ORY SERVICES	, INC.				
				TY, IOWA - FY	2024				
			INS	SURANCE					
DETAIL ALLOCATION OF:				Publ Ofcis					
DETAIL ALLOCATION OF.				Fubi Oicis					
		F	irst Allocation			Sec	cond 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 & Admiin	-	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 Em		ts.						
Source:	Distribution Rep	oorts							

			COST ADVISO	ORY SERVICES	, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
	T		INS	SURANCE	1			1	
DETAIL ALLOCATION OF:				Unempl					
			First Allocation	<u> </u>		S			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-		-	-	-
Equipment Depreciation		0.0000%	-	-	-		-	. =	-
Other Policy & Admiin		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:	Departmenta	I Salaries							
Source:	Expenditure	Report							

			COST ADVIS	ORY SERVICES	, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
			IN:	SURANCE					
DETAIL ALLOCATION OF:				Law Enf Liab					
		i	irst Allocation			Se	cond Allocatio	n	
	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 & Admiin		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%	-	-	-	-		-	-
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 Allocati	on to County S	heriff						
Source:	Direct Allocati	on							

	COST ADVISORY SERVICES, INC.							
				·				
				Y, IOWA - FY 2	2024			
			INS	URANCE				
		DE	PARTMENTAL A	LLOCATION S	UMMARY			
	Total							
<u>User Department</u>	Allocations	Gen Liab	<u>Property</u>	Work Comp	Publ Ofcis	<u>Unempl</u>	Law Enf Liab	
Building Depreciation	-	-	-	-	-	-	-	
Equipment Depreciation	-	-	-	-	-	-	-	
Other Policy & Admiin	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	

SCHEDULE 5.1

# 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	Departments

TAMA COUNTY SAI	, IOWA - FY 2 FETY	2024		
COSTS TO B	E ALLOCATE	<b>D</b>		
COSTS TO B	EALLOCATE	U I		
	First Allocation	Second Allocation	Sub-total	Total
Expenditures per Financial Statement:	\$127,067			\$127,067
Deductions:				
Doddono.				
Total Deductions	\$0			\$0
Allocated Additions:				
D. H.F. Dansack	0.0	<b>#</b> 0	<b>#</b> 0	
Building Depreciation Equipment Depreciation	\$0 \$4,250	\$0 \$0	\$0 4,250	
Other Policy & Admiin	\$191	2	193	
Insurance	\$794	10	804	
Safety		937	937	
Human Resources		1,088	1,088	
General Services		0	0	
Data Processing		0	0	
Auditor		3,129	3,129	
County Attorney		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.					
				COUNTY, I							
				SAFE							
	COST	TS TO BE AL	LOCATED	BY FUNCTION	ON BEFORE	ALLOCATE	D ADDITION	IS			
	Line Item		Genl								
	Exp Codes		<u>Admin</u>	<u>Safety</u>							
Salaries & Wages	V	\$73,028		\$73,028							
% of Total S&W		100.00%	0.00%								
% 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 & MEETIN		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 A	DVISORY SE	RVICES. IN	IC.					
					COUNTY, IO							
				.,	SAFET							
		COST	TO BE ALLO	CATED BY	FUNCTION	INCLUDING	ALLOCAT	ED ADDITIC	NS			
		Alloc.		Genl.								
		Codes		<u>Admin</u>	<u>Safety</u>							
Costs Befo	ore Additions (From	Sch. 5.3.1)	\$127,067	\$0	\$127,067							
	Excl. GA (From Sch. 8	5.3.1)	100.00%		100.00%							
% of Functi	onal Costs Excl. GA		100.00%		100.00%							
Reallocate	General Admin	S		0	0	0	0	0		0	0	0
	1 12 1		A407.00-		<b>^</b> 40 <b>7</b> 00-					1		
	unctional Costs		\$127,067	\$0	\$127,067							
% of Fotal (	Costs Excl. GA		100.00%		100.00%					1		
Firet Addition	i									-		
First Addit	ions:											
Total First A	Additions		\$5,235									
	pec. Functions:		ψ0,200									
rto anoo. O	occ. i dilottorio.											
Total Speci	fic Functions		0		0							
All Other 1s			5,235									
Reallocate	1st Incoming AO	F	(5,235)		5,235	0		0		0	0	0
Total for 1s	st Allocation		\$132,303		\$132,303							
Second Ad	lditions:											
	nd Additons		\$5,166									
Re-alloc. Sp	pec. Functions:											
Total Cassi	fio Eupotiono		0		0							
	fic Functions nd Additions		5,166		0							
	2nd Incoming AO	F	(5,166)		5,166							
	ad Allocation		5,166		5,166							
TOTAL TOT ZI	Anocation		3,100		3,100							
Total Costs	\$		\$137,468		\$137,468							

COST ADVISORY SERVICES, INC.										
				TY, IOWA - FY						
			;	SAFETY		1				
DETAIL ALLOCATION OF:				Safety						
						_				
			First Allocation			Second Allocation				
Uses Barrent and	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total	
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated	
Building Depreciation		0.0000%	-	-	-	-	-	-	-	
Equipment Depreciation Other Policy & Admin	-	0.0000%	-	-	-	-	-	-	-	
Other Policy & Admiin 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%	-,012		-,012	-	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:		nployees in Eac	h Departmen							
Source:	Distribution F	Reports								

			COST ADVIS	ORY SERVICES	. INC.		
				ITY, IOWA - FY			
				SAFETY	2024		
				SAFETT			
		DE	PARTMENTAL	ALLOCATION	SUMMARY		
	Total						
User Department	Allocations	Safety					
Building Depreciation	-	-					
Equipment Depreciation	_	-					
Other Policy & Admiin	_	-					
Insurance	937	937					
Safety	937	937					
Human Resources	974	974					
General Services	2,923	2,923					
Data Processing	2,923	- 2,923					
Auditor	2,923	2,923					
County Attorney	3,898	3,898					
Board of Supervisors  Economic Development	3,898 1,949	3,898 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			1	1	
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					

SCHEDULE 6.1

# 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,	Average Number of Employees in						
	training activities, and other general personnel activities	Departments						

				COST ADVISOR TAMA COUNTY				
					ESOURCES	1024		
				COSTS TO B	E ALLOCATE	D		
					Firet	Cocond		
					First Allocation	Second Allocation	Sub-total	Total
					7.1100041011	7.11000011011	Jun total	- Total
Expendi	tures per	Financia	l Statemen	t:	\$151,486			\$151,486
	Deduction	ons:						
		Total Dec	ductions		\$0			\$0
	Allocate	d Addition	ns:					
		Building [	Depreciation	1	\$0	\$0	\$0	
			nt Depreciat		\$0	\$0	0	
			icy & Admii		\$228	2	230	
		Insurance	)		\$883	11	895	
		Safety			\$937	37	974	
		Human R			_	1,088	1,088	
		General S			_	0	0	
		Data Prod	cessing		_	0	0	
		Auditor	44		_	4,331	4,331	
		County A	ttorney			0	0	
		Total Allo	ocated Add	itions	\$2,049	\$5,470	\$7,518	\$7,518
	Departm	ental Cos	st Adjustme	ents:				
		Total Da	20 mt m 2 mt 2 l	Coat Adinates				<b>60</b>
		i otai De	partmental	Cost Adjustme	\$0			\$0
Total Ad	liusted Fx	penditure	es		\$153,535	\$5,470		\$159,005

			COST A	DVISORY S	ERVICES, INC.					
					WA - FY 2024					
			Н	UMAN RES	OURCES					
	COST	S TO BE AL	LOCATED E	BY FUNCTIO	N BEFORE ALLOCATE	D ADDITIONS	S			
	Line Item		Genl							
	Exp Codes		<u>Admin</u>	<u>HR</u>						
Salaries & Wages	V	\$72,265		\$72,265						
% of Total S&W		100.00%	0.00%							
% 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		861		861						
TRAINING	S	6,339		6,339						
<b>EMPLOYEE</b> MEDICAL EXAMS & TESTING		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						
		<b>*</b> 1 = 1 100	•	<b>*</b> • • • • • • • • • • • • • • • • • • •						
Total Departmental Expenditures		\$151,486	\$0	\$151,486						
Cost Adjustments:										
Deductions / Exclusions (D & E Codes)										
Specify Other Adjustments:										
		-								
		-								
		-								
		-								
		<u> </u>	-	<u> </u>						
Functional Costs Before Additions		\$151,486	\$0	\$151,486		\$0	\$0	\$0	\$0	

			COST A	DVISORY S	FRVICES I	NC:					
				COUNTY, IO	•						
				UMAN RES		, <u> </u>					
	COSTS	TO BE ALLO	CATED BY	FUNCTION	INCLUDING	G ALLOCA	TED ADDIT	ONS	<u>"</u>		Į.
	Alloc.		Genl.								
	<u>Codes</u>	<u>Total</u>	<u>Admin</u>	<u>HR</u>							
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:		Ψ2,043									
The alloc. Open I undidnis.											
Total Specific Functions		0		0							
All Other 1st Additions		2,049		-							
Reallocate 1st Incoming AO	F	(2,049)		2,049		1	0	0 (	0	0	0
Total for 1st Allocation		\$153,535		\$153,535							
Second Additions:											
				-							
Total Second Additions		\$5,470									
Re-alloc. Spec. Functions:											
Tatal On a differ From editor											
Total Specific Functions		<u> </u>		0							
All Other 2nd Additions	F	5,470		E 470							0
Reallocate 2nd Incoming AO	F	(5,470)		5,470			U		0		
Total for 2nd Allocation		5,470		5,470							
Total Costs		\$159,005		\$159,005							
i otai Costs		\$159,005		\$159,005							

			COST ADVISO	ORY SERVICES	i, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
			HUMAN	RESOURCES				1	1
DETAIL ALLOCATION OF:				HR					
			First Allocation	1		S	econd Allocation	on	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-	_	-		-
Equipment Depreciation	-	0.0000%	-	-	-	_	-		-
Other Policy & Admiin	-	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 E	mployees in Ea	ch Departmen						
Source:	Distribution	Reports							

			COST ADVIS	ORY SERVICES	. INC.		
				ITY, IOWA - FY			
				N RESOURCES	2024		
			HOWAI	NESOURCES			
		DE	PARTMENTAL	ALLOCATION S	SUMMARY		
	Total						
User Department	Allocations	HR					
Building Depreciation	-						
Equipment Depreciation	-	-					
Other Policy & Admiin	-	-					
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 ADVISO	Y, IOWA - FY			
				GENERA	AL SERVICES			
				COSTS TO	BE ALLOCATE	ΕD		
					First	Second		
					Allocation	Allocation	Sub-total	Total
Expendit	ures per	Financia	al Stateme	ent:	\$404,120			\$404,120
	<b>D</b> 1 1:							
	Deduction				(005.404)			
		Capital C	utlay		(\$35,491)			
		Total De	ductions		(\$35,491)			(\$35,491)
					(\$00,101)			(400, 101)
	Allocated	d Additio	ns:					
		Duilding	Donrosist	ion	\$0	\$0	\$0	
			Depreciatent Deprec		\$22,646	\$0 \$0	22,646	
			licy & Adr		\$1,102	11	1,113	
		Insuranc			\$63,717	781	64,499	
		Safety			\$2,812	111	2,923	
			Resources		\$3,263	119	3,382	
		General			40,200	0	0	
		Data Pro			_	0	0	
		Auditor				14,171	14,171	
		County A	ttorney			0	0	
		Total All	ocated A	dditions	\$93,541	\$15,193	\$108,734	\$108,734
	Departm	ental Co	st Adjust	ments:				
		Total Da	nartmont	al Cost Adjustme	\$0			\$0
		i Otal De	parunent	ai Cost Aujustine	Φ0			φυ
Total Ad	justed Ex	penditu	es		\$462,170	\$15,193		\$477,363

					DVISORY SEF						
					COUNTY, IOW ENERAL SER						
					IENEKAL SEK	VICES					
		COSTS	S TO BE ALL	OCATED E	Y FUNCTION	BEFORE AL	LOCATED A	ADDITIONS			
		Line Item		Genl							
		<b>Exp Codes</b>	<u>Total</u>	<u>Admin</u>	Courthouse	<u>Annex</u>	<u>CPC</u>	Admin Bldg	<u>Jail</u>		
Salaries &		V	\$153,465		\$42,812	\$9,533	\$11,115	\$44,971	\$45,035		
% of Total S			100.00%	0.00%		6.21%	7.24%		29.35%		
% of S&W I			100.00%		27.90%	6.21%	7.24%		29.35%		
Employee E	Benefits	S	\$70,617		19,700	4,386	5,114	20,693	20,723		
Other Expe	ense Items:										
FI FCTRIC	AL SUPPLIES & PARTS	S	1.116		311	69	81	327	327		
	IE EQUIPMENT	S	7,203		2,009	447	522	2,111	2,114		
	L SUPPLIES-COURTHOUSE/JA	S	8,641		2,411	537	626	2,532	2,536		
	, VEHICLE REPAIRS/PARTS	S	1,872		522	116	136	548	549		
	UIPMENT & HAND TOOLS	S	397		111	25	29	116	116		
	LP GAS WATER&SEWER-S ANN	V	10,569			10,569					
NATURAL8	LP GAS WATER-ADMIN BLDG	V	13,895			,		13,895			
NATURAL8	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 PLA	NT EQUIPMENT	S	10,630		2,965	660	770	3,115	3,119		
<b>MACHINER</b>	Y & MECHANICAL EQUIPMENT	S	3,440		960	214	249	1,008	1,010		
	ATION SERVICES	S	612		171	38	44	179	179		
	REMOVAL SERVICE	S	3,688		1,029	229	267	1,081	1,082		
	URAL/HORTICULTURAL SERV	S	1,755		490	109	127	514	515		
Capital Out	lay	D	35,491	35,491							
Total Dena	rtmental Expenditures		\$404,120	\$35,491	\$83,937	\$29,258	\$21,791	\$102,064	\$131,580		
. Juli Deha	Timoniai Expenditures		ψτυτ, 120	ψυυ,401	ψυυ,συ1	Ψ20,200	ψ <b>∠</b> 1, <i>1</i> 3 1	ψ102,004	ψ101,000		
Cost Adjus	tments:										
- Joi Aujuo											
Deductions	s / Exclusions (D & E Codes)		(35,491)	(35,491)							
			(00,101)	(55, 151)							
Specify Otl	her Adjustments:										
	_	V	-		0						
			-								
			-								
			-								
			-								
Functional	Costs Before Additions		\$368,629	\$0	\$83,937	\$29,258	\$21,791	\$102,064	\$131,580		

			cos	T ADVISORY S	ERVICES, I	NC.					
			TAM	A COUNTY, IC	WA - FY 20	24					
				GENERAL SE	ERVICES						
	cos	TS TO BE AL	LOCATED	BY FUNCTION	INCLUDING	ALLOCATE	D ADDITIONS	}			
	Alloc.		Genl.								
	Codes	<u>Total</u>	<u>Admin</u>	Courthouse	<u>Annex</u>	<u>CPC</u>	Admin Bldg	<u>Jail</u>			
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:		ψ95,541									
te-alloc. Opec. I unctions.											
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		(	
Total for 1st Allocation		\$462,170		\$105,236	\$36,683	\$27,321	\$127,962	\$164,968			
		, , ,			· ,	· /-	, , , , , , , , , , , , , , , , , , , ,	, ,,,,,,,			
Second Additions:											
Total Second Additons		\$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			+
Fatal Casta		£477.000		£400.005	<b>#07.000</b>	<b>#00.040</b>	<b>#</b> 400 400	<b>0470 000</b>			+
Total Costs		\$477,363		\$108,695	\$37,889	\$28,219	\$132,169	\$170,392			

			COST ADVISO	ORY SERVICES	, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
			GENER	AL SERVICES					
DETAIL ALLOCATION OF:				Courthouse					
			First Allocation				econd Allocation	on	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-	-	-	-	-
Equipment Depreciation	-	0.0000%	-	-	-	-	-	-	-
Other Policy & Admiin	-	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 Squa	re Feet of Spac	е						
Source:	Building Floo	or Plans							

			COST ADVIS	ORY SERVICES	i, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
			GENER	AL SERVICES					
DETAIL ALLOCATION OF:				Annex					
		F	First Allocation	1		S	econd Allocation	on	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-	-	-		-
Equipment Depreciation	-	0.0000%	-	-	-	-	-		-
Other Policy & Admiin	-	0.0000%	-	-	-	1		1 [	-
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 Squar	e Feet of Space	•						
Source:	<b>Building Floo</b>	r Plans & Meası	urement						

			COST ADVISO	ORY SERVICES	, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
			GENER	RAL SERVICES	1				
DETAIL ALLOCATION OF:				CPC					
	All		First Allocation		No. Circui		econd Allocation		T. ( . 1
Hear Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	0.0000%	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation	-		-	-	-	-	-	-	-
Equipment Depreciation	-	0.0000%	-	-	-	_	-	-	-
Other Policy & Admiin	-	0.0000%	-	-	-				-
Insurance	-	0.0000%	-	-	-				-
Safety	-	0.0000%	-	-	-				-
Human Resources	-	0.0000%	-	-	-				-
General Services	-	0.0000%	-	-	-		0.00000		-
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
rii Villei	100	7.0403/0	2,030		2,030	100	7.0400/0	03	2,100
Total	2,458	100.0000%	27,321	_	27,321	2,458	100.0000%	898	28,219
i otal	2,438	100.0000%	21,321	-	21,321	2,438	100.0000%	090	20,219
Allocation Base:	Total Saussa	Feet of Space C	)counied						
			occupieu						
Source:	Building Floo	ו רומוו\$		1			1		

			COST ADVIS	ORY SERVICES	, INC.				
			TAMA COUN	ITY, IOWA - FY	2024				
			GENER	RAL SERVICES					
DETAIL ALLOCATION OF:				Admin Bldg					
		I	First Allocation	1		S			
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-		_		-
Equipment Depreciation	-	0.0000%	-	-	-		_		-
Other Policy & Admiin	-	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 Squar	e Feet of Space	)						
Source:	Consultant M	easurement							

			COST ADVISO	ORY SERVICES	, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
	T		GENER	AL SERVICES					т
DETAIL ALLOCATION OF:				Jail					
	1		First Allocation	<u> </u>		S	econd Allocation	on	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-	-	-	-	-
Equipment Depreciation		0.0000%	-	-	-	-	-	-	-
Other Policy & Admiin		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 Alloca	tion to Jail							
Source:	Direct Alloca								

			COST ADVISO	RY SERVICES	INC			
			TAMA COUNT					
				AL SERVICES	2024			
			GENERA	AL SERVICES				
		DE	PARTMENTAL A	LLOCATION S	UMMARY			
	Total							
User Department	Allocations	Courthouse	Annex	CPC	Admin Bldg	Jail		
Building Depreciation	-	-	-		-			
Equipment Depreciation	-		_					
Other Policy & Admiin	-	-	-					
Insurance	-	-	-	-		-		
Safety	_	_	_	-		-		
Human Resources	_	_	-	_		_		
General Services	_	_	-					
Data Processing	-	-	-		-			
Auditor	29,396	-	-		29,396			
County Attorney	11,937	11,937	-		29,390			
		-	-					
Board of Supervisors  Economic Development	10,561	-	-		10,561			
•								
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	Allocated directly to the County
	County's Data Processing System	Auditor for subsequent re-allocation
		of a portion of the expenses to users
		of Accounting and Payroll services

		ORY SERVICES TY, IOWA - FY			
		PROCESSING	2024		
	COSTS TO	BE ALLOCAT	FD		
		First Allocation	Second Allocation	Sub-total	Total
		7	7 0 0 0 1	- Gub total	
Expenditures per Financial Stateme	nt:	\$180,070			\$180,070
Deductions:					
Deductions.					
Total Deductions		\$0			\$0
Allocated Additions:					
Building Depreciation		\$0	\$0	\$0	
Equipment Deprecial Other Policy & Adm		\$13,909 \$271	\$0 3	13,909 274	
Insurance		\$676	9	684	
Safety		\$0	0	0	
Human Resources		\$0	0	0	
General Services		\$0	0	0	
Data Processing			0	0	
Auditor			1,996	1,996	
County Attorney			0	0	
Total Allocated Ad	ditions	\$14,855	\$2,007	\$16,863	\$16,863
Departmental Cost Adjustm	nents:				
BOS - Data Proces	sing Svcs	97,303			
Total Departmenta	I Cost Adjustmer	\$97,303			\$97,303
			<b>#2.007</b>		
Total Adjusted Expenditures		\$292,228	\$2,007		\$294,235

				ST ADVISOR						
				MA COUNTY	, IOWA - F	Y 2024				
				DATA PR	ROCESSING	}			T	
		OSTS TO BE	ALLOCATI	ED BY FUNC	TION DEE		ATED ADDIT	TONE		
		0515 10 BE	ALLUCATI	ED BY FUNC	HON BEF	JRE ALLOC	ATED ADDIT	IONS		
	Line Item		Genl							
	Exp Codes	Total	Admin	Data Proc						
Salaries & Wages	V	10141	<u>/ (Girini</u>	<u> </u>						
% of Total S&W		0.00%								
% of S&W Excl. GA		0.00%								
Employee Benefits	S									
Other Expense Items:										
DATA PROGEOGIA OFFICE	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	457.077		457.077						
DATA PROCESSING SERVICES OFFICE/DATA PROCESSING EQ	V L V	157,277 22,793		157,277 22,793						
OFFICE/DATA PROCESSING EQ	U V	22,193		22,793						
Total Departmental Expenditures	5	\$180,070	\$0	\$180,070						
Cost Adjustments:										
Deductions / Evaluations / D. 9. T. (	Sadaa)						-			
Deductions / Exclusions (D & E C	oues)									
Specify Other Adjustments:										
BOS - Data Processing Svcs	V	97,303		97,303						
DGG Data Frocessing GVGs	V	-		37,003						
		-								
		-								
		-								
Functional Costs Before Addition	าร	\$277,372	\$0	\$277,372						

			COST	ADVISORY S	FRVICES	NC:					
				COUNTY, IC							
				DATA PROC							
	COST	S TO BE ALL	OCATED B	Y FUNCTION	INCLUDIN	G ALLOCAT	TED ADDITIO	NS			
	Alloc.		Genl.								
	<u>Codes</u>	<u>Total</u>	<u>Admin</u>	<u>Data Proc</u>							
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	Р		0	0	0		0 0	0	0	0	0
		<b>4077</b> 077	<b>A</b> -	#07T 0T-				1			
Adjusted Functional Costs		\$277,372	\$0	\$277,372				1			-
% of Total Costs Excl. GA		100.00%		100.00%							
First Additions:								1			
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	0
Total for 1st Allocation		\$292,228		\$292,228							
Second Additions:								1			
Total Second Additions		\$2,007						1			
Re-alloc. Spec. Functions:		Ψ2,001						<del>                                     </del>			
and. Open I unduons.											
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 ADVISO	ORY SERVICES	i. INC.				
				TY, IOWA - FY					
				PROCESSING	2024				
			DAIA	I I I					
DETAIL ALLOCATION OF:				Data Proc					
DETAIL ALLOCATION OF.				Data 1100					
			First Allocation			9	econd Allocation	n n	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-				-
Equipment Depreciation		0.0000%	-	-	-				_
Other Policy & Admiin		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 Alloca	tion to Auditor							
Source:	Direct Alloca								

			COST ADVISO	RY SERVICES.	INC.		
				Y, IOWA - FY			
				ROCESSING			
		DE	PARTMENTAL A	LI OCATION S	IIMMARY		
		<u> </u>	ARTIMENTAL	LLOCATION	OMMAN		
	Total						
User Department	Allocations	Data Proc					
Building Depreciation	Allocations -	Data FIOC					
Equipment Depreciation	-						
Other Policy & Admiin	_						
Insurance	-						
Safety	-	-					
Human Resources	-	-					
General Services	-	-					
Data Processing	- 204 225						
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	Average Number of Employees in All
	County's employee benefit programs	County Departments
Accounting Services	Costs of performing accounts payable claims processing	Number of Non-payroll Expenditure
	services and for maintaining the County's formal	Transactions Processed for County
	accounting records	Budgetary and Non-budgetary
		Departments

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

					Y SERVICES			
			TAMA		, IOWA - FY DITOR	2024		
			COS	STS TO B	E ALLOCATE	-D		
				710100	LALLOOAIL	_ <del></del>		
					First	Second		
					Allocation	Allocation	Sub-total	Total
Expenditu	res per Financia	l Stateme	ent:		\$336,781			\$336,781
					,			+ , -
С	eductions:							
					•			
	I otal De	ductions			\$0			\$0
A	Ilocated Additio	ns:						
		Depreciati			\$5,338	\$0		
		nt Deprec			\$3,678	\$0		
		licy & Adn	niin		\$1,990	20	2,010	
	Insurance Safety	e			\$2,143 \$2,812	27 111	2,170 2,923	
		Resources			\$3,263	119	3,382	
		Services	1		\$28,461	936	29,396	
	Data Pro				\$292,228	2,007	294,235	
	Auditor	ccssing			Ψ232,220	7,032	7,032	
	County A	ttorney				0	0	
	Total All	ocated A	dditions		\$339,912	\$10,252	\$350,164	\$350,164
	Total All		aditions		ψ000,012	Ψ10,202	ΨΟΟΟ, 1Ο-1	Ψ000,104
	epartmental Co	st Adjustı	ments:					
	E1 (1	<b>T</b> (			400,000			
	Elections	Transfer			102,396			
	7 / 15		-10. 11	-12	<b>#</b> 400.000			<b>0400 000</b>
	I otal De	partment	ai Cost A	ajustmer	\$102,396			\$102,396
Total Adju	sted Expenditur	es			\$779,089	\$10,252		\$789,341

				OST ADVISOR						
			Т	AMA COUNTY	, IOWA - FY DITOR	2024				
				AGE	JII OK					
	,	COSTS TO E	BE ALLOCA	TED BY FUNC	TION BEFOR	E ALLOCATE	ADDITIONS	ll .	"	
	Line Item		Genl							
	Exp Codes		<u>Admin</u>	Payroll Svcs						
Salaries & Wages	V	\$193,894	\$71,282	\$55,145	\$8,581	\$58,886				
% of Total S&W		100.00%	36.76%		4.43%	30.37%				
% of S&W Excl. GA		100.00%	45 50 4	44.98%	7.00%					
Employee Benefits	S	\$124,400	45,734	35,380	5,505	37,781				
Other Expense Items:										
STATIONERY & FORMS	S	2,518	926	716	111	765				
PHOTOCOPYING & DUPLICAT		7,629	2,805	2,170	338	2,317				
POSTAGE & MAILING	S	2,772	1,019	788	123	842				
TELEPHONE SERVICE	S	3,600	1,323	1,024	159	1,093				
OFFICE/DATA PROCESSING I	QL S	1,719	632	489	76	522				
DUES & MEMBERSHIPS	S	250	92	71	11	76				
Tatal Danaston and al Front and disconnection		<b>#000 704</b>	<b>\$400.040</b>	<b>#05.700</b>	<b>C44004</b>	£400.004				
Total Departmental Expenditu	res	\$336,781	\$123,812	\$95,783	\$14,904	\$102,281				
Cost Adjustments:										
Deductions / Exclusions (D &	E Codes)	0	0							
Specify Other Adjustments:										
Elections Transfer	V	102,396		_	61,437	40,958				
2.003010 11010101	•	-			01,401	10,000				
		-								
		-								
		-								
<b>Functional Costs Before Addit</b>	ions	\$439,177	\$123,812	\$95,783	\$76,342	\$143,240				

					cos	ST ADVISORY S	SERVICES, INC.						
						MA COUNTY, IC							
						AUDIT	OR						
			co	STS TO BE A	LLOCATED	BY FUNCTION	I INCLUDING AL	LOCATED A	DDITIONS	i			
			Alloc.		Genl.								
			Codes	<u>Total</u>	<u>Admin</u>	Payroll Svcs	Acctg Svcs	Gen Gov't					
Costs Befo	re Additions	(From Sch. 9.3.1)		\$439,177	\$123,812	\$95,783	\$76,342	\$143,240					
	Excl. GA (Fron			100.00%		44.98%	7.00%	48.03%					
% of Function	onal Costs Exc	cl. GA		100.00%		30.37%	24.21%	45.42%					
Reallocate (	General Admir	า	S		(123,812)	37,112	30,553	56,148	0	0	0	0	0
-	unctional Cos			\$439,177	\$0	\$132,895	\$106,894	\$199,388					
% of Total C	Costs Excl. GA	l		100.00%		30.26%	24.34%	45.40%					-
<b></b>													-
First Additi	ions:												-
Total First A	Additions			\$339,912									
	pec. Functions	•		ψ000,012									
rte alloo. Of	Jee. Turiotions	·											
Total Specit	fic Functions			0		0	0	0					
All Other 1s				339,912		, and the second							
	1st Incoming A	70	F	(339,912)		102,857	82,734	154,321		0	0	0	0
	st Allocation			\$779,089		\$235,752	\$189,628	\$353,709					
				<b>V</b> ,		<b>4</b> 200,: 02	+ : ;	4000,.00					
Second Ad	ditions:												
Total Secon	nd Additons			\$10,252									
Re-alloc. Sp	pec. Functions	S:											
	fic Functions			0		0	0	0					
	nd Additions			10,252									
	2nd Incoming	AO	F	(10,252)		3,102	2,495	4,654	0	0	0	0	0
Total for 2r	nd Allocation			10,252		3,102	2,495	4,654					
			1										
Total Costs	S			\$789,341		\$238,854	\$192,123	\$358,363					

			COST ADVI	SORY SERVICE	S, INC.				
			TAMA COL	JNTY, IOWA - FY	<b>/</b> 2024				
				AUDITOR					
DETAIL ALLOCATION OF:				Payroll Svcs					
			First Allocation				econd Allocation		
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation	-	0.0000%	-	-	-	-	-		-
Equipment Depreciation	-	0.0000%	-	-	-		-		-
Other Policy & Admiin	-	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	24,556
Relief Services	0.13	0.0000%	231		231	0.13	0.0000%	4	201
Department of Human Services		0.0000%	-	-	-	-	0.0000%	-	-
Correctional Services	_	0.0000%	_		-	_	0.0000%	-	_
		0.0000%			-		0.0000%	-	-
District Court	1.00	0.7084%	1 670	-	1 670	1.00		- 22	1 604
Mental Health Administration	1.00		1,670	-	1,670	1.00	0.7567%	23	1,694
Assessor Emergency Management	3.96	2.8065%	6,616	-	6,616	3.96	2.9977%	93	6,709
<u> </u>	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%	4.000	-	4 000	-	0.0000%	-	4.000
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 E	mployees in D	epts.						
Source:	Distribution R	Reports							

			COST ADVIS	ORY SERVICES	, INC.				
			TAMA COUN	ITY, IOWA - FY	2024				
	T			AUDITOR					
DETAIL ALLOCATION OF:				Acctg Svcs					
			First Allocation				econd Allocation		
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-	-	-	-	-
Equipment Depreciation	40	0.0000%	-	-	-	-	-	-	-
Other Policy & Admiin	10 50	0.1349% 0.6747%	256 1,279	-	256 1,279				256 1,279
Insurance 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 T								
Source:	Detail Expend	diture Report							

			COST ADVISO	RY SERVICES	S. INC.			
			TAMA COUNT					
					2024			
			AL	JDITOR				
		DE	PARTMENTAL A	LLOCATION	SUMMARY			
	Total							
User Department	Allocations	Payroll Svcs	Acctg Svcs					
Building Depreciation								
Equipment Depreciation	-	-	-					
Other Policy & Admiin	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			1		
Assessor	9,747	6,709	3,037			1		
Emergency Management	3,589	1,694	1,895			1		
E911 Communications	30,843	21,757	9,086			1		
Jail (Space Only)	-	-	-					
Medical Examiner	2,044	1,629	415					
Ambulance Support	312	-	312					
Substance Abuse/ Social Program	727		727			1		
All Other	7,035	-	7,035					
Subtotals	430,978	238,854	192,123			1		
Direct Billed	-	-	-			1		
Total	430,978	238,854	192,123					

SCHEDULE 10.1

## 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	Direct Allocation to Social Services
	Assistance cases	

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.

		COUNTY	, IOWA - FY 2024 ATTORNEY			
		COSTS TO B	E ALLOCATED			
			First Allocation	Second Allocation	Cub total	Tatal
			Allocation	Allocation	Sub-total	Total
Expenditu	res per Financial Stat	ement:	\$541,194			\$541,194
	Deductions:					
	Deductions:					
	Total Dedu	uctions	\$0			\$0
	Allocated Additions:					
	Building De	epreciation	\$2,905	\$0	\$2,905	
		Depreciation	9,087	0	9,087	
		y & Admiin	1,309	13	1,322	
	Insurance		3,283	42	3,325	
	Safety		3,749	148	3,898	
	Human Re		4,351	158	4,509	
	General Se		11,557	380	11,937	
	Data Proce	essing	0	0	0	
	Auditor		11,414	163	11,577	
	County Atto	orney		0	0	
	Total Alloc	cated Additions	\$47,655	\$904	\$48,560	\$48,560
	Departmental Cost A	diustments:				
	Total Dena	artmental Cost Adjustments	\$0			\$0
	Total Depa	Armoniai Oosi Aujusiineilis	ΨΟ			φυ
Total Adiu	sted Expenditures		\$588,849	\$904		\$589,754

			CO	ST ADVISOR	Y SERVICE	S, INC.							
				MA COUNTY									
					ATTORNEY								
	COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS												
	Line Item		Genl										
	Exp Codes	<u>Total</u>	<u>Admin</u>	Social Svcs	Gen Gov't								
Salaries & Wages	V	\$321,019	\$0	\$82,195	\$238,823								
% of Total S&W		100.00%	0.00%	25.60%	74.40%								
% of S&W Excl. GA		100.00%		25.60%	74.40%								
Employee Benefits	S	\$115,392	0	29,545	85,846								
Other Expense Items:													
STATIONERY & FORMS	S	1,813	0	464	1,349								
JRNLS, CDS, MANUALS/BOOKS-LAW LI	S	4,705	0	1,205	3,500								
LEGAL NOTICES/SUBSCRIPTIONS/DUES	S	31,198	0	7,988	23,210								
POSTAGE & MAILING	S	686	0	176	510								
MILEAGE, MEALS, & LODGING	S	7,503	0	1,921	5,582								
TELEPHONE SERVICE	S	7,193	0	1,842	5,351								
SCHOOL OF INSTRUCTION & MEETINGS	S	960	0	246	714								
LEGAL & COURT RELATED SERVICES	S	6,813	0	1,744	5,068								
OFFICE/DATA PROCESSING EQUIPMENT	S	10,934	0	2,800	8,135								
OFFICE EQUIPMENT	S	30,331	0	7,766	22,565								
DUES & MEMBERSHIPS	S	2,389	0	612	1,777								
SECRET INVESTIGATIONS	S	259	0	66	193								
Total Departmental Expenditures		\$541,194	\$0	\$138,570	\$402,624								
Cost Adjustments:													
Deductions / Exclusions (D & E Codes)													
								1					
Specify Other Adjustments:													
-		-											
-		-											
-		-											
-		-											
-		-											
Functional Costs Before Additions	_	¢541.104	<b></b>	\$400 EZO	¢402 624			1					
runctional Costs Before Additions		\$541,194	\$0	\$138,570	\$402,624								

				T ADVISOR							
			TAN	IA COUNTY,		2024					
				COUNTY	ATTORNEY					1	
	COS.	TS TO BE AL	LOCATED	BY FUNCTI	ON INCLUID	ING ALLO	CATED AD	DITIONS			
	- 603	IS IO BE AL	LOCATED	BI FUNCTI	ON INCLUD	ING ALLO	CATED AD	SHOILIC			
	Alloc.		Genl.								
	Codes	<u>Total</u>	<u>Admin</u>	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		n	0	0 0		0
Reallocate Gerieral Auffilit	3		0	U	U	<u> </u>	9	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	0	0
Total for 1st Allocation		\$588,849		\$150,772	\$438,077						
Second Additions:											
Total Second Additons		\$904									
Re-alloc. Spec. Functions:		\$904									
rve-anoc. Opec. i unctions.											
Total Specific Functions		0		0	0						
All Other 2nd Additions		904									
Reallocate 2nd Incoming AO	F	(904)		232	673		0	0	0 0	0	0
Total for 2nd Allocation		904		232	673						
Total Costs	-	\$589,754		\$151,003	\$438,750		_		_		
TUIAI GUSIS		\$509,154		\$151,003	\$430,73U						

			COST ADVIS	ORY SERVICES	, INC.				
			TAMA COUN	TY, IOWA - FY	2024				
			COUN	TY ATTORNEY	T				1
DETAIL ALLOCATION OF:				Social Svcs					
			First Allocation	1		S	econd Allocation	on	
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	<u>Units</u>	Alloc. Units	Allocation	Billed \$	Allocation	<u>Units</u>	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-	-	-	_	-		-
Equipment Depreciation		0.0000%	-	-	-		-	-	-
Other Policy & Admiin		0.0000%	-	-	-	1			-
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 Alloca	tion to Social S	ervices						
Source:	Direct Alloca	tion							

			COST ADVISOR	Y SERVICES,	INC.						
			TAMA COUNTY	, IOWA - FY	2024						
COUNTY ATTORNEY											
		DE	PARTMENTAL AL	LOCATION S	UMMARY			ļ.			
	Total										
User Department	Allocations	Social Svcs									
Building Depreciation	-										
Equipment Depreciation	_										
Other Policy & Admiin	_	-									
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									



I Milli Novak, resign from
the Board of adjustment effective
immediately due to personal reasons.

Bespecifully
Pikki Novak
6-11-25

TAMA COUNTY AUDITOR

Ian represting an appeal to my removal from the term confy zoning book by the bound of Suprusors by resolution 6-9-2025 A.

CRAIG SASH 1946 IIAP True IA 50675 TAMA COUNTY AUDITOR
TOLEDO, IOWA 52342

641-751-2940

Signilize & GS