

BOARD OF SUPERVISORS MEETING

Meeting Notice

Tama County Board of Supervisors

Mon., Jun 23, 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.

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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 6/16/25 regular minutes

Engineer-road projects report

Discussion/possible action on Resolution 6-23-2025A HMA Resurfacing

Project: STP-S-C086(115)—5E-86

Discussion/possible action on Utility Permit for Consumers Energy

Discussion/possible action on Resolution 6-23-2025B to transfer funds to Secondary Roads

Discussion/possible action on Resolution 6-23-2025C to appropriate FY26 funds to departments

Discussion/possible action to have board chairman sign Cost Advisory FY24 Certification

Statement

Statement

Discussion/possible action for temporary reassign the old safety van

Discussion/possible action of hiring freeze exemptions

Discussion/possible action

Discussion/approve claims

Discussion/possible action items from closed session pursuant to Iowa Code 215.1 (k)

Discussion/possible action items from closed session pursuant to

Discussion/possible Public comments

Public C
Adjourn

Board of Supervisors Minutes
June 16, 2025

The Tama County Board of Supervisors met at 8:30 a.m. June 16, 2025. Present: 1st District Supervisor, Curt Hilmer; 2nd District Supervisor, David Turner; 3rd District Supervisor, Heather Knebel; 4th District Supervisor, Mark Doland and 5th District Supervisor, Curt Kupka. Also, Tama County Auditor, Karen Rohrs, members of the public, and Detective Killian.

The Pledge of Allegiance was recited.

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

Public Comments: Public comments were heard from Kris Wurr and Karen Murty. Public comment time closed at 8:35 am.

Motion by Knebel, seconded by Kupka to approve the minutes of the June 9th regular meeting. Discussion: None. All voted aye. Motion carried.

The Board met with Ben Daleske, Tama County Engineer, to get a road projects report. Daleske also informed the Board that interviews had been held for the open bridge crew laborer position. He recommends the Board approve hiring Layne Hess. His start day will be 06/23/25 and starting wage of \$26.29 per hour. Motion by Turner, seconded by Hilmer to approve hiring Layne Hess to the open bridge crew laborer position. Discussion: None. All voted aye. Motion carried.

Becky Brown and Deb Williams from Together We Can was present to discuss peer-led support specialist partnership in Mental Health Recovery with the Board.

The Board has received the completed Tama County cost allocation plan prepared by Cost Advisory Services, Inc. Turner stated he would like more time to look over the cost allocation plan. Motion by Turner, seconded by Knebel to table until next week accepting/approving the board chairman to sign the FY24 Certificate of Cost Allocation Statement as prepared by Cost Advisory Services. Discussion: None. All voted aye. Motion carried.

The Board recognized Dirk Henle, Maintenance Director, for his work on the clock tower at the courthouse.

The Norma Anders Public Library has contacted the Supervisors to let them know that the rural Tama County position on their board has been vacated by Donna Wilson. They would like to recommend Hope Hix to fill the vacancy. Motion by Hilmer, seconded by Turner to appoint Hope Hix, Dysart, to the rural Tama County position on the Norma Anders Public Library Board. Discussion: None. All voted aye. Motion carried.

The Board received a resignation letter on June 11th from Nikki Novak who serves on the Board of Adjustment effective immediately. Motion by Turner, second by Kupka to approve the resignation of Nikki Novak from the Board of Adjustment. Discussion: None. All voted aye. Motion carried.

Doland stated that the Board has received two Board of Adjustment applications. One of the applicants is available after 7/1/25 for appointment. The other applicant, Nancy Smith, indicated on her application she is available anytime. Due to the Board of Adjustment scheduled to meet Tuesday night and to have a fair vote the vacant position needs to be filled. Motion by Knebel, second by Turner to appoint Nancy Smith to the Board of Adjustment. Discussion: Knebel stated it was posted for 10 full business days and has met veterans' preference. The ordinance states you SHALL appoint which means you must and that is why they are appointing today. All voted aye. Motion carried.

Doland stated the Board had received a written request from Craig Sash for an appeal to his removal from the Zoning Commission. Doland clarified that it is not an appeal but a public hearing. Motion by Turner, seconded by Kupka to approve a public hearing for the removal of Craig Sash from the Zoning Commission for June 30th. Discussion: None. All voted aye. Motion carried.

There were no hiring freeze exemptions to act on.

Motion by Turner, seconded by Kupka to approve the claims for payment as presented in the amount of \$188,081.30. Discussion: None. All voted aye. Motion carried.

Public Comments: Public comments were heard from Karen Murty and Richard Arp. Public comment time closed at 9:07 am.

Chairman Doland adjourned the meeting at 9:07 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 23rd, 2025

We had Calhoun Burns last week look at the bridge repair on 340th St. Bridge. Once I have received their load rating the bridge will be open for traffic.

Roadwork is finished on the regrade on K Avenue North of the shop to 270th St. We've started on the intersection of F Avenue and 280th St. doing some culvert and ditch work.

Last week we were out with our spray patcher taking care of some roads (T55, E29 and seal coat roads).

Next week we will be having a pre-construction meeting with PCI for the Bridge Project on S Avenue North of Hwy 8.

We had a letting last week for the paving project on E66. I have a resolution to sign the contract via DocExpress.

Project	Estimate	Low Bid
STP-S-C086(115)--5E-86	\$3,574,804.39	\$3,492,971.81

RESOLUTION 6-23-2025A

WHEREAS, the Board of Supervisors, hereafter referred to as “the Board”, believes the HMA Resurfacing Project: STP-S-C086(115)—5E-86, hereafter referred to as “the project” is in the best interest of Tama, Iowa, and the residents thereof; and

WHEREAS, the Board has sought appropriate professional guidance for the concept and planning for the project and followed the steps as required by the Code of Iowa for notifications, hearings, and bidding/letting; and

WHEREAS, The Board finds this resolution appropriate and necessary to protect, preserve, and improve the rights, privileges, property, peace, safety, health, welfare, comfort, and convenience of Tama County and its citizens, all as provided for in and permitted by section 331.301 of the Code of Iowa; and

IT IS THEREFORE RESOLVED by Board to accept the bid from Mannatt's Inc. in the amount of \$3,492,971.81 and awards the associated contract(s) to the same;

BE IT FURTHER RESOLVED that all other resolutions or parts of resolutions in conflict with this resolution are hereby repealed. If any part of this resolution is adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the resolution or action of The Board as a whole or any part thereof not adjudged invalid or unconstitutional. This resolution shall be in full force and effect from and after the date of its approval as provided by law; and

BE IT FURTHER RESOLVED by the Board of Supervisors of Tama County, Iowa, that after receiving the necessary contract documents, including but not limited to, the contractor's bond and certificate of insurance, Ben Daleske PE, the County Engineer for Tama County, Iowa, be and is hereby designated, authorized, and empowered on behalf of the Board of Supervisors of said County to execute the contracts in connection with the afore awarded construction project let through the DOT for this county.

TAMA COUNTY UTILITY PERMIT APPLICATION

This is a Utility Permit Application for telecommunications, electric, gas, water and sewer utilities. The applicant agrees to comply with the following permit requirements. Compliance shall be determined by the sole discretion of the County Engineer as deemed necessary to promote public health, safety and the general welfare. These requirements shall apply unless waived in writing by the County Engineer prior to installation.

Applicant Name: Consumers Energy

Street Address: 2074 242nd St.

City, State & Zip Code: Marshalltown IA 50158

Telephone Number: 641-485-0702

Contact Person: Kevin Peterson

1. Location Plan. An applicant shall file a completed location plan as an attachment to this Utility Permit Application. The location plan shall set forth the location of the proposed line on the secondary road system and include a description of the proposed installation.
2. Written or Verbal Notice. At least two working days prior to the proposed installation, an applicant shall file with the County Engineer a notice stating the time, date, location and nature of the proposed installation.
3. Inspection. The County Engineer shall provide a full-time inspector during all permitted work done by a third party contractor. The inspector shall have the right, during reasonable hours and after showing proper identification, to enter any installation site in the discharge of the inspector's official duties, and to make any inspection or test that is reasonably necessary to protect the public health, safety and welfare. The cost of providing this inspection service shall be paid by the permit holder upon submission by Tama County of a bill for such services. All requirements listed in 4. Requirements shall be met (less written exemptions) regardless of whom actually performs the work.
4. Requirements. The installation inspector shall assure that the following requirements have been met:
 - A) Construction signing shall comply with the Manual on Uniform Traffic Control Devices.
 - B) Depth – The minimum depth of cover shall be as follows:

Telecommunications.....36"	Electric.....48"	Sewer.....60"
Gas.....48"	Water.....60"	

If the utility is installed in the road ditch and if the ditch has silted in above the original flowline, add the depth of silting to the "minimum depth" to obtain the required depth in a particular location.
 - C) The applicant shall use reference markers in the right of way ("R.O.W.") boundary to locate line and changes in alignment as required by the County Engineer. A permanent warning tape shall be placed one (1) foot above all underground utility lines.
 - D) All tile line locations shall be marked with references located in the R.O.W. line.
 - E) No underground utility lines shall cross over a crossroad drainage structure.
 - F) Residents along the utility route shall have uninterrupted access to the public roads. An all-weather access shall be maintained for residents adjacent to the project.
 - G) A joint assessment of the road surfacing shall be made by the applicant and the County Engineer both before and after construction. After construction, granular surfacing shall be added to the road by the applicant to restore the road to its original condition. After surfacing has been applied, the road surface shall be reviewed by the County Engineer (after the road has been saturated), to determine if additional surfacing on the roadway by the applicant is necessary.

- H) All damaged areas within the R.O.W. shall be repaired and restored to at least its former condition by the applicant or the cost of any repair work caused to be performed by the County will be assessed against the applicant.
- I) Areas disturbed during construction which present an erosion problem shall be solved by the applicant in a manner approved by the County Engineer.
- J) All trenches, excavations, and utilities that are knifed shall be properly tamped.
- K) All utilities shall be located between the bottom of the backslope and the bottom of the foreslope, unless otherwise approved in writing by the County Engineer prior to installation.
- L) Road crossings shall be bored. The minimum depth below the road surface shall match the minimum depth of cover for the respective utility. All entrances with culverts shall either be bored or, the utility shall be placed at least 24" below the bottom elevation of the culvert.

5. Non-Conforming Work. The County Engineer may halt the installation at any time if the applicant's work does not meet the requirements set forth in this Utility Permit.

6. Emergency Work. In emergency situations, work may be initiated by an applicant without first obtaining a Utility Permit. However, a Utility Permit must be obtained within fourteen (14) days of initiation of the work. All emergency work shall be done in conformity with the provisions of this ordinance and shall be inspected for full compliance.

7. County Infraction. Violation of this permit is a county infraction under Iowa Code section 331.307, punishable by a civil penalty of \$100 for each violation or if the infraction is a repeat offense a civil penalty not to exceed two hundred dollars for each repeat offense. Each day that a violation occurs or is permitted to exist by the applicant constitutes a separate offense.

8. Hold Harmless. The utility company shall save this County harmless of any damages resulting from the applicant's operations. A copy of a certificate of insurance naming this county as an additional named insured for the permit work shall be filed in the County Engineer's office prior to installation. The minimum limits of liability under the insurance policy shall be \$1,000,000.

9. Permit Required. No applicant shall install any lines unless such applicant has obtained a Utility Permit from the county Engineer and has agreed in writing that said installation will comply with all ordinances and requirements of the County for such work. Applicants agree to hold the County free from liability for all damage to applicant's property which occurs proximately as a result of the applicant's failure to comply with said ordinances or requirements.

10. Relocation. The applicant shall, at any time subsequent to installation of utility lines, at the applicant's own expense, relocate or remove such lines as may become necessary to conform to new grades, alignment or widening of R.O.W. resulting from maintenance or construction operations for highway improvements.

DATE 6-9-2025 Consumers Energy BY Kevin Peterson
NAME OF COMPANY

RECOMMENDED FOR APPROVAL:

DATE _____ TAMA COUNTY ENGINEER

APPROVAL:

DATE _____ CHAIRPERSON, TAMA COUNTY BOARD OF SUPERVISORS

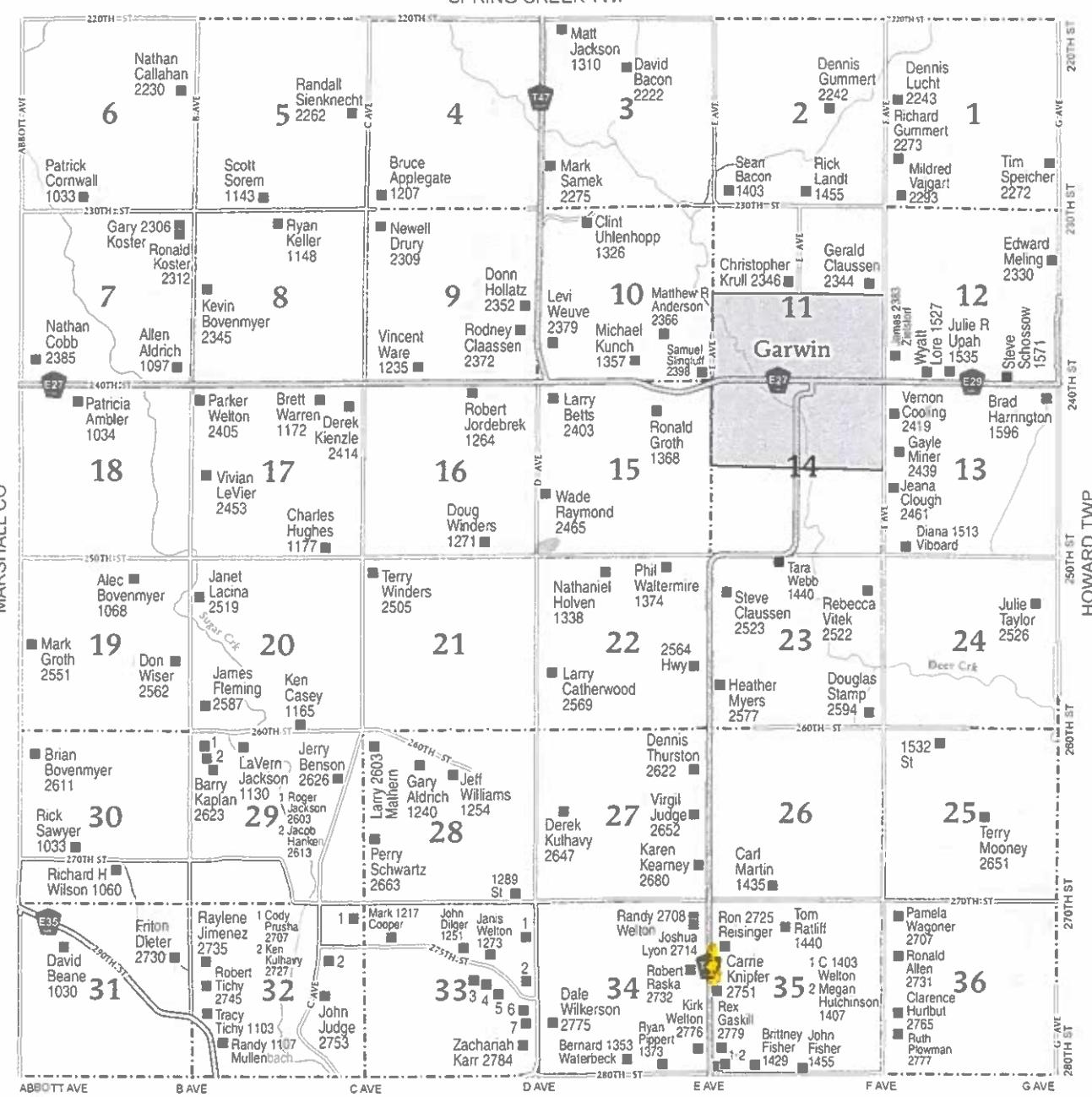
Adopted by Resolution 9-22-92A

T-84-N

CARLTON DIRECTORY

(Residents - Owners or Renters)

R-16-W

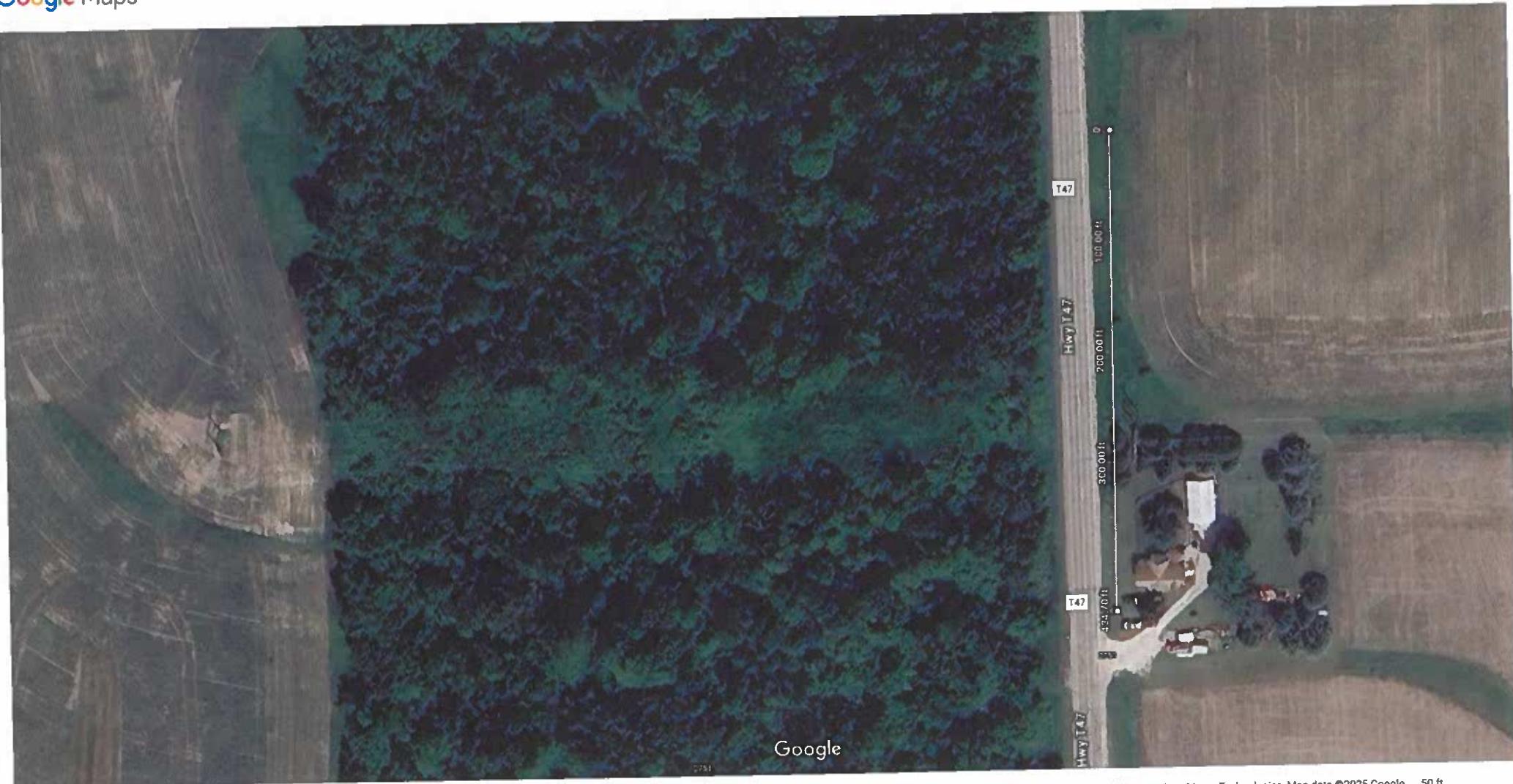


INDIAN VILLAGE TWP

CARLTON TOWNSHIP

SECTION 33

1	JOHNSON, LOUIS	2718
2	BURGESS, RODNEY	1287
3	DUNCAN, CHAD	1266
4	YLEK, CURTIS	1278
5	LEWIS, CHRISTOPHER	1284
6	LEWIS, TREVOR	2760
7	VALDEZ, RYAN	2764



Google

Imagery ©2025 Airbus, Maxar Technologies, Map data ©2025 Google 50 ft

Measure distance
Total distance: 434.70 ft (132.50 m)

Twp. _____
Range _____
Sheet _____



Updated Dec 7, 2011

New Construction System Improvement Replacement

Code Letters						
New Unit	N	Staked	KP	Date	4/28/2025	Staking#:
Transfer Unit	T	Checked		Date		Road Name: HWY T47
Retirement Unit	I	Approved		Date		Substation: Marshalltown
Reuse Unit	R					Feeder:

RESOLUTION 6-23-2025B
Resolution to Transfer Funds

BE IT RESOLVED, that the Tama County Board of Supervisors hereby approves the 2026 fiscal year transfer of funds from Rural Services Fund (0011) to the Secondary Road Fund (0020) as follows:

From the Rural Fund (0011) to the Secondary Road Fund (0020)	\$2,197,784*
TOTAL TRANSFER	
\$2,197,784 *	

And authorizes the County Treasurer to transfer a portion of the funds calculated by a percentage each month after the apportionment of property taxes is received by the Rural Services Fund (67.576 percent)** of property tax, not to exceed the limit of the total transfer stated above.

RESOLUTION 6-23-2025C

Authorizing Appropriations to County Officers and Departments for FY2025/2026

WHEREAS, the County Board of Supervisors shall appropriate dollars for all budgetary departments based on Iowa Code 331.433(6);

WHEREAS, appropriations on Budgetary Funds/Departments for FY25/26 are based on the Notice of Public Hearing-Budget Estimate published on April 4, 2025.

NOW, THEREFORE BE IT RESOLVED, the Tama County Board of Supervisors agree to appropriate the rates as attached for each department.

DEPT. #	DEPARTMENT NAME	FY2026 Budgeted Amount	FY2026 APPROPRIATION
1	Board of Supervisors	1,817,733	1,635,959
2	Auditor	572,550	515,295
3	Treasurer	683,235	614,911
4	Attorney	596,019	536,417
5	Sheriff	3,854,858	3,469,372
6	Substance Abuse	22,800	20,520
7	Recorder	347,225	312,502
8	Human Resources	37,200	33,480
10	Zoning	24,310	21,879
11	Road Clearance	0	0
12	Safety	0	0
20	Engineer	10,831,956	9,748,760
21	Veterans Affairs	105,437	94,893
22	Conservation	1,305,063	1,174,556
23	Local Health/Nurses	1,778,108	1,600,297
24	Weed Control	11,640	10,476
25	Relief/Social Programs	79,630	71,667
27	Human Services	4,500	4,050
28	Medical Examiner	44,324	39,891
29	Correctional Services	110,000	99,000
31	Court Services	69,000	62,100
33	Libraries	69,000	69,000
34	Historical Society Grant	19,800	17,820
38	4-H Fair Grant	22,500	22,500
39	Other Social Services	9,400	9,400
40	Drainage District	12,186	12,186
42	Bee Hive Inspection	200	200
44	Township Officers	4,825	4,342
46	Insurance and Bonds	614,500	614,500
47	Policy and Administration	88,100	79,290
48	Ambulance	0	0
51	General Services	414,221	372,798
52	Data Processing	385,283	346,754
60	Mental Health	44,351	39,915
80	County Farm	5,000	4,500
99	Non-Departmental	4,485,398	4,036,858
	TOTALS	28,470,352	25,696,088

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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**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
CENTRAL SERVICE COST ALLOCATION PLAN**

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

SUMMARY OF ALLOCATED COSTS BY DEPARTMENT

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

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

COMPUTATIONS OF CARRY-FORWARD AND FIXED COSTS

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

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

RECONCILIATION OF TOTAL COSTS

	COST PLAN SCHEDULE REFERENCE	TOTAL COST PER FINANCIALS	TOTAL COST ADJUSTMENT ADDITIONS	LESS UNALLOWABLE & EXCLUSIONS	TOTAL COSTS
BUILDING DEPRECIATION	1.2	-	57,621	-	57,621
EQUIPMENT DEPRECIATION	2.2	-	53,570	-	53,570
OTHER POLICY & 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		<u>2,381,803</u>	<u>322,415</u>	<u>(35,491)</u>	<u>2,668,728</u>
TOTAL COSTS FROM EXHIBIT A					<u>2,668,728</u>
DIFFERENCE				\$	-

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

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

SCHEDULE 1.1

**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.

TOTAL DEPARTMENTAL COSTS					
		First Allocation	Second Allocation	Sub-total	Total
Expenditures per Financial Statement:		\$0			\$0
Deductions:					
Total Deductions		\$0			\$0
Allocated Additions:					
Building Depreciation					
Equipment Depreciation					
Other Policy & Admin					
Insurance					
Safety					
Human Resources					
General Services					
Data Processing					
Auditor					
County Attorney					
Total Allocated Additions		\$0	\$0	\$0	\$0
Departmental Cost Adjustments:					
Building Depreciation		57,621			
Total Departmental Cost Adjustments		\$57,621			\$57,621
Total Adjusted Expenditures		\$57,621	\$0		\$57,621

COST ADVISORY SERVICES, INC. TAMA COUNTY, IOWA - FY 2024 BUILDING DEPRECIATION								
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS								
		Line Item		Genl				
		Exp Codes	Total	Admin	Courthouse	Annex	CPC	Admin Bldg
Salaries & Wages			\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits			\$0	\$0	\$0	\$0	\$0	\$0
Other Expense Items:								
Total Departmental Expenditures			\$0	\$0	\$0	\$0	\$0	\$0
Cost Adjustments:								
Deductions / Exclusions (D & E Codes)								
Specify Other Adjustments:								
Building Depreciation		V	57,621	26,453	-	7,168	24,000	
Functional Costs Before Additions			\$57,621	\$0	\$26,453	\$0	\$7,168	\$24,000

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

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

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

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

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

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

SCHEDULE 2.1

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

EQUIPMENT DEPRECIATION

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

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

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
EQUIPMENT DEPRECIATION									
COSTS TO BE ALLOCATED									
						First Allocation	Second Allocation	Sub-total	Total
Expenditures per Financial Statement:						\$0			\$0
Deductions:									
Total Deductions						\$0			\$0
Allocated Additions:									
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
Safety									
Human Resources									
General Services									
Data Processing									
Auditor									
County Attorney									
Total Allocated Additions						\$0	\$0	\$0	\$0
Departmental Cost Adjustments:									
Equipment Depreciation						53,570			
Total Departmental Cost Adjustments						53,570			\$53,570
Total Adjusted Expenditures						\$53,570	\$0		\$53,570

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

COST ADVISORY SERVICES, INC.					
TAMA COUNTY, IOWA - FY 2024					
EQUIPMENT DEPRECIATION					
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS					
	Alloc. Codes	Total	Genl. Admin	Equip Depr	
Costs Before Additions (From Sch. 2.3.1)		\$53,570	\$0	\$53,570	
% of Functional Costs Excl. GA		100.00%		100.00%	
Reallocate General Admin			0	0	
Adjusted Functional Costs		\$53,570	\$0	\$53,570	
% of Total Costs Excl. GA		100.00%		100.00%	
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		\$53,570	
Second Additions:					
Total Second Additions		\$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	
Total Costs		\$53,570		\$53,570	

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

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

SCHEDULE 3.1

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

OTHER POLICY & ADMINISTRATION

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

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

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

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

COSTS TO BE ALLOCATED					
			First Allocation	Second Allocation	Sub-total
Expenditures per Financial Statement:			\$44,518		\$44,518
Deductions:					
Total Deductions			\$0		\$0
Allocated Additions:					
Building Depreciation			\$0	\$0	\$0
Equipment Depreciation			\$0	\$0	0
Other Policy & Adminin				67	67
Insurance				167	167
Safety				0	0
Human Resources				0	0
General Services				0	0
Data Processing				0	0
Auditor				\$256	\$256
County Attorney				\$0	\$0
Total Allocated Additions			\$0	\$490	\$490
Departmental Cost Adjustments:					
Cost Plan			4,450		
Total Departmental Cost Adjustments			\$4,450		\$4,450
Total Adjusted Expenditures			\$48,968	\$490	\$49,458

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

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

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

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

COST ADVISORY SERVICES, INC.						
TAMA COUNTY, IOWA - FY 2024						
OTHER POLICY & ADMIIN						
DEPARTMENTAL ALLOCATION SUMMARY						
	Total					
User Department	Allocations	Audit	Cost Plan	HIPAA		
Building Depreciation	-	-	-	-		
Equipment Depreciation	-	-	-	-		
Other Policy & Adminin	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	-		

SCHEDULE 4.1

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

INSURANCE & BONDS

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

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

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

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

COSTS TO BE ALLOCATED					
		First Allocation	Second Allocation	Sub-total	Total
Expenditures per Financial Statement:		\$596,567			\$596,567
Deductions:					
Total Deductions		\$0			\$0
Allocated Additions:					
Building Depreciation		\$0	\$0	\$0	\$0
Equipment Depreciation		\$0	\$0	0	0
Other Policy & Admin		\$1,402	14	1,417	
Insurance			2,422	2,422	
Safety			937	937	
Human Resources			1,088	1,088	
General Services			0	0	
Data Processing			0	0	
Auditor			\$2,950	\$2,950	
County Attorney			\$0	\$0	
Total Allocated Additions		\$1,402	\$7,410	\$8,813	\$8,813
Departmental Cost Adjustments:					
Unemployment		7,076			
Total Departmental Cost Adjustment		\$7,076			\$7,076
Total Adjusted Expenditures		\$605,045	\$7,410		\$612,455

COST ADVISORY SERVICES, INC. TAMA COUNTY, IOWA - FY 2024 INSURANCE											
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS											
		Line Item	Genl								
		Exp Codes	Total	Admin	Gen Liab	Property	Work Comp	Publ Ofcls	Unempl	Law Enf Liab	Other Insur
Salaries & Wages		V	\$17,608	\$17,608							
% of Total S&W			100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% of S&W Excl. GA			0.00%								
Employee Benefits		S	\$2,955	2,955							
Other Expense Items:											
DERECHO 2020		V	195,631							195,631	
TORT LIABILITY INS-GEN LIAB SHAR		V	48,627		48,627						
TORT LIABILITY INS-LAW ENFORCE		V	38,372						38,372		
TORT LIABILITY INS-PUB OFFICIALS		V	12,969					12,969			
FIDELITY & SECURITY BOND PREMIUM		V	1,508					1,508			
BUILDING INSURANCE (PROPERTY)		V	96,945		96,945						
DEDUCTABLES-CONTRACTORS EQUIP		V	3,434						3,434		
WORKERS COMPENSATION INSURANCE		V	144,748			144,748					
AUTO INSURANCE		V	33,770						33,770		
Total Departmental Expenditures											
Cost Adjustments:			\$596,567	\$20,564	\$48,627	\$96,945	\$144,748	\$14,477	\$0	\$38,372	\$232,835
Deductions / Exclusions (D & E Codes)											
Specify Other Adjustments:											
Unemployment		V	7,076					7,076			
			-								
			-								
			-								
Functional Costs Before Additions			\$603,642	\$20,564	\$48,627	\$96,945	\$144,748	\$14,477	\$7,076	\$38,372	\$232,835

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

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

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

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

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

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

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

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

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	Average Number of Employees in Departments

SAFETY					
COSTS TO BE ALLOCATED					
		First Allocation	Second Allocation	Sub-total	Total
Expenditures per Financial Statement:		\$127,067			\$127,067
Deductions:					
	Total Deductions	\$0			\$0
Allocated Additions:					
Building Depreciation		\$0	\$0	\$0	\$0
Equipment Depreciation		\$4,250	\$0	4,250	
Other Policy & Admin		\$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 Adjustment	\$0			\$0
Total Adjusted Expenditures		\$132,303	\$5,166		\$137,468

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

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

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

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

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

COSTS TO BE ALLOCATED					
		First Allocation	Second Allocation	Sub-total	Total
Expenditures per Financial Statement:		\$151,486			\$151,486
Deductions:					
Total Deductions		\$0			\$0
Allocated Additions:					
Building Depreciation		\$0	\$0	\$0	
Equipment Depreciation		\$0	\$0	0	
Other Policy & Admin		\$228	2	230	
Insurance		\$883	11	895	
Safety		\$937	37	974	
Human Resources			1,088	1,088	
General Services			0	0	
Data Processing			0	0	
Auditor			4,331	4,331	
County Attorney			0	0	
Total Allocated Additions		\$2,049	\$5,470	\$7,518	\$7,518
Departmental Cost Adjustments:					
Total Departmental Cost Adjustment		\$0			\$0
Total Adjusted Expenditures		\$153,535	\$5,470		\$159,005

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

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

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

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

SCHEDULE 7.1

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

GENERAL SERVICES

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

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

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

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

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

COST ADVISORY SERVICES, INC.								
TAMA COUNTY, IOWA - FY 2024								
GENERAL SERVICES								
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS								

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

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

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

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

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

SCHEDULE 8.1

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

DATA PROCESSING

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

Allowable costs have been allocated as follows:

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

COST ADVISORY SERVICES, INC.						
TAMA COUNTY, IOWA - FY 2024						
DATA PROCESSING						
COSTS TO BE ALLOCATED						
				First Allocation	Second Allocation	
						Sub-total
						Total
Expenditures per Financial Statement:				\$180,070		\$180,070
Deductions:						
Total Deductions				\$0		\$0
Allocated Additions:						
Building Depreciation				\$0	\$0	\$0
Equipment Depreciation				\$13,909	\$0	13,909
Other Policy & Admin				\$271	3	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 Additions				\$14,855	\$2,007	\$16,863
Departmental Cost Adjustments:						
BOS - Data Processing Svcs				97,303		
Total Departmental Cost Adjustment				\$97,303		\$97,303
Total Adjusted Expenditures				\$292,228	\$2,007	\$294,235

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

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

COST ADVISORY SERVICES, INC.									
TAMA COUNTY, IOWA - FY 2024									
DATA PROCESSING									
DETAIL ALLOCATION OF:					Data Proc				
						First Allocation			
						Allocation	% of Total	Second	Total
User Department						Allocation	Alloc. Units	Allocation	Allocated
Building Depreciation		0.0000%	-			Billed \$	Allocation	Units	
Equipment Depreciation		0.0000%	-				Alloc. Units		
Other Policy & Admin		0.0000%	-				Allocation		
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
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
Allocation Base:	Direct Allocation to Auditor								
Source:	Direct Allocation								

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

SCHEDULE 9.1

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

COUNTY AUDITOR

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

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

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

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

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

COSTS TO BE ALLOCATED					
		First Allocation	Second Allocation	Sub-total	Total
Expenditures per Financial Statement:		\$336,781			\$336,781
Deductions:					
Total Deductions		\$0			\$0
Allocated Additions:					
Building Depreciation		\$5,338	\$0	\$5,338	
Equipment Depreciation		\$3,678	\$0	3,678	
Other Policy & Admin		\$1,990	20	2,010	
Insurance		\$2,143	27	2,170	
Safety		\$2,812	111	2,923	
Human Resources		\$3,263	119	3,382	
General Services		\$28,461	936	29,396	
Data Processing		\$292,228	2,007	294,235	
Auditor			7,032	7,032	
County Attorney			0	0	
Total Allocated Additions		\$339,912	\$10,252	\$350,164	\$350,164
Departmental Cost Adjustments:					
Elections Transfer		102,396			
Total Departmental Cost Adjustment		\$102,396			\$102,396
Total Adjusted Expenditures		\$779,089	\$10,252		\$789,341

COST ADVISORY SERVICES, INC.						
TAMA COUNTY, IOWA - FY 2024						
AUDITOR						
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS						
	Line Item	Genl				
	Exp Codes	Total	Admin	Payroll Svcs	Acctg Svcs	Gen Gov't
Salaries & Wages	V	\$193,894	\$71,282	\$55,145	\$8,581	\$58,886
% of Total S&W		100.00%	36.76%	28.44%	4.43%	30.37%
% of S&W Excl. GA		100.00%		44.98%	7.00%	48.03%
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 & DUPLICATING	S	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 EQUIPMENT	S	1,719	632	489	76	522
DUES & MEMBERSHIPS	S	250	92	71	11	76
Total Departmental Expenditures		\$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	
		-				
		-				
		-				
		-				
Functional Costs Before Additions		\$439,177	\$123,812	\$95,783	\$76,342	\$143,240

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

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

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

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

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 Assistance cases	Direct Allocation to Social Services

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

COSTS TO BE ALLOCATED						
			First Allocation	Second Allocation	Sub-total	Total
Expenditures per Financial Statement:			\$541,194			\$541,194
Deductions:						
	Total Deductions		\$0			\$0
Allocated Additions:						
	Building Depreciation		\$2,905		\$0	\$2,905
	Equipment Depreciation		9,087		0	9,087
	Other Policy & Admin		1,309		13	1,322
	Insurance		3,283		42	3,325
	Safety		3,749		148	3,898
	Human Resources		4,351		158	4,509
	General Services		11,557		380	11,937
	Data Processing		0		0	0
	Auditor		11,414		163	11,577
	County Attorney				0	0
	Total Allocated Additions		\$47,655		\$904	\$48,560
Departmental Cost Adjustments:						
	Total Departmental Cost Adjustments		\$0			\$0
Total Adjusted Expenditures			\$588,849		\$904	\$589,754

COST ADVISORY SERVICES, INC. TAMA COUNTY, IOWA - FY 2024 COUNTY ATTORNEY						
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS						
	Line Item		Genl			
	Exp Codes	Total	Admin	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)						
Specify Other Adjustments:						
-		-				
-		-				
-		-				
-		-				
-		-				
Functional Costs Before Additions		\$541,194	\$0	\$138,570	\$402,624	

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

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

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

Hiring Freeze Exemption Request

Position Title: Motor Grader Operator

Date Submitted: 6/23/25

Office/Department: Engineer

Preferred Start Date: July 14th

Expected Salary/Hourly Pay: \$26.82/hr

Requestor: Ben Daleske

Board Approval: _____

What job function will this position serve?

Blades road rock and dirt roads in the summer and removes snow from snow route in winter

Why do you consider this position to be essential?

This position takes care of approximately 80 miles of gravel & dirt roads. They take care of maintaining the roads and help with winter snow removal.

What are the consequences if this position is not filled?

We will have less maintenance on our gravel & dirt roads

Is it possible for the job responsibilities to be performed by other staff?

Possible but service will be reduced.

What are the funding sources for this position?

Secondary Roads

How will the department/office manage its work if this position is not authorized?

We will have to change motor grader routes to cover approximately 80 more miles of gravel & dirt roads.