

BOARD OF SUPERVISORS MEETING

Meeting Notice

Tama County Board of Supervisors

Mon., Jun 30, 2025

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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 6/23/25 regular minutes

Public Hearing per Iowa Code 331.321 (3)

Discussion/possible action to approve Essential Services Advisory Board to pay for first responder services and administrative costs

Discussion/possible action to go into closed session pursuant to Iowa Code 21.5.1 (c)

Tammy Wise v. Tama County

Engineer-road projects report

Discussion/possible action to appoint zoning commission member for term ending 6/30/2030

Discussion/possible action to appoint zoning commission vacancy member for term ending 6/30/2027

Discussion/possible action to correct Board of Adjustment terms per Iowa Code Section 335.11

Discussion/possible action to appoint board of adjustment commission member for term ending 6/30/2029

Discussion/possible action to appoint board of adjustment commission member for term ending 6/30/2030

Discussion/possible action on Assessed Year 2025 Homestead/Military exemptions

Discussion/possible action on Resolution 6-30-2025A to transfer funds from General Fund to Capital Improvement Fund

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

Discussion/possible action to approve Resolution 6-30-2025B for Noxious Weed Notice

Discussion/possible action on Law Enforcement Contracts/28E with cities

Discussion/possible action on squad vehicle donation

Discussion/possible action on action taken by Tama County Economic Development

Discussion/possible action to approve Board Chairman signing Reinig Center Rental Contract

Discussion/possible action of hiring freeze exemptions

Discussion/approve claims

Public comments

Adjourn

Board of Supervisors Minutes
June 23, 2025

The Tama County Board of Supervisors met at 8:30 a.m. June 23, 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 Sheriff Schmidt.

The Pledge of Allegiance was recited.

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

Public Comments: Public comments were heard from Karen Murty, Alan Richards, and Rob Hagge. Public comment time closed at 8:47 am.

Motion by Knebel, seconded by Turner to approve the minutes of the June 16th 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 had a utility permit for the board chairman to sign. The permit is for Consumers Energy along Highway T47 in Carlton Township. Motion by Hilmer, seconded by Kupka to approve the board chairman to sign the utility permit. Discussion: None. All voted aye. Motion carried.

Daleske also spoke to the board about HMA Resurfacing Project: STP-S-C086(115)—5E-86 on E66, from US30 to IA21. Motion by Knebel, seconded by Kupka to approve the following HMA Resurfacing Project resolution:

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.

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution passed and adopted this 23rd day of June, 2025. Mark Doland, Chairman, Board of Supervisors. Karen Rohrs, County Auditor.

Motion by Hilmer, seconded by Turner to approve the following resolution to authorize the Treasurer to transfer funds as follows:

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.

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution passed and adopted this 23rd day of June, 2025. Mark Doland, Chairman, Board of Supervisors. Karen Rohrs, County Auditor.

Motion by Turner, seconded by Hilmer to approve the following resolution to appropriate funds for the county departments for FY 2026:

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 |

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution passed and adopted this 23rd day of June, 2025. Mark Doland, Chairman, Board of Supervisors. Karen Rohrs, County Auditor.

The Board has received the completed Tama County cost allocation plan prepared by Cost Advisory Services, Inc. Motion by Turner, seconded by Kupka to accept/approve the board chairman to sign the FY24 Certificate of Cost Allocation Statement as prepared by Cost Advisory Services.

Discussion: Turner stated he had asked the board to table this item until this week's meeting so that he could do some more research. The auditor had reached out to Benton and Marshall County and found that they also do the cost advisory plan and use Cost Advisory Services to complete the plan. There were a couple of discrepancies that the board would like to get clarification on and would also like to ask more questions to the Cost Advisory Services regarding the plan. Turner withdrew his motion. Turner made a new motion to table action on signing the FY24 Certificate of Cost Allocation Statement until next week's meeting, seconded by Kupka. All voted aye. Motion carried.

There was discussion on what should be done with the old safety director's vehicle. Doland would like to see the vehicle kept at the Sheriff's parking lot to help avoid vandalism. For a temporary solution Doland would like to see the keys kept in the auditor's office and county employees could

check the vehicle out to attend functions. Motion by Turner, seconded by Knebel to approve the use of the old safety director's vehicle for shared use among county employees for county functions. Discussion: None. All voted aye. Motion carried.

There was discussion regarding the backup generator for the courthouse. Doland stated the backup generator at the courthouse only runs the jail at this time. The board would like to see the maintenance director get quotes on what it would cost to get the rest of the courthouse on a backup generator. Motion by Hilmer, seconded by Kupka to approve the maintenance director to get quotes for a backup generator for the rest of the courthouse. Discussion: None. All voted aye. Motion carried.

There was a hiring freeze exemption from the engineer for a Motor Grader Operator position. This position will be open due to an upcoming retirement. The position will be filled after the start of the new fiscal year, no action needs to be taken at this time.

IT Director, Michael Jackley, submitted a resignation letter to the Board on June 20th, effective immediately. Motion by Kupka, seconded by Knebel to approve the resignation of IT Director, Michael Jackley, effective immediately. Discussion: None. All voted aye. Motion carried.

Motion by Turner, seconded by Kupka to approve the claims for payment as presented in the amount of \$121,160.21. Discussion: None. All voted aye. Motion carried.

Doland stated the board will go into closed session for discussion and possible action per Iowa Code 21.5.1 (k). Motion by Kupka, seconded by Turner to go into closed session per Iowa Code 21.5.1 (k). Roll call vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. The Board went into closed session at 9:21 am. Those present were Supervisors: Curt Hilmer, David Turner, Heather Knebel, Mark Doland, Curt Kupka, Karen Rohrs, Auditor, Casey Schmidt, Sheriff, and James Nehring, ISAC IT member. Motion by Hilmer, seconded by Knebel to go back into open session. The Board came out of closed session at 11:18 am. Roll call vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Those present were Supervisors: Curt Hilmer, David Turner, Heather Knebel, Mark Doland, Curt Kupka, Karen Rohrs, Auditor, and James Nehring, ISAC IT member. No action was taken.

The Board took a short recess at 11:19 am. The Board came out of recess at 11:22 am.

Public Comments: Public comments were heard from Richard Arp and Karen Murty. Public comment time closed at 11:35 am.

Chairman Doland adjourned the meeting at 11:35 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.

RESOLUTION 6-30-2025A

Resolution to Transfer Funds

\$40,000.00 from the General Fund (0001) into the Capital Projects Fund (1600) to cover future tuck pointing and HVAC expenses.

Roll Call Vote: Hilmer, aye. Turner, aye. Knebel, aye. Doland, aye. Kupka, aye. Resolution passed and adopted this 30th day of June, 2025. Mark Doland, Chairman, Board of Supervisors. Karen Rohrs, County Auditor.

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 Programs | 778 | - | - | 15 | 37 | - | - | - | - | 727 | - |
| All Other | 296,821 | 24,096 | - | 2,335 | 158,812 | - | - | 104,543 | - | 7,035 | - |
| Subtotal | 1,619,809 | 49,378 | - | 35,593 | 292,925 | 124,875 | 144,469 | 436,030 | - | 385,536 | 151,003 |
| Direct Billed | - | - | - | - | - | - | - | - | - | - | - |
| Unallocated Costs | 1,048,919 | - | - | 7,240 | 244,565 | - | - | - | - | 358,363 | 438,750 |
| Total | 2,668,728 | 49,378 | - | 42,832 | 537,490 | 124,875 | 144,469 | 436,030 | - | 743,900 | 589,754 |

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

COMPUTATIONS OF CARRY-FORWARD AND FIXED COSTS

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

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

RECONCILIATION OF TOTAL COSTS

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

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

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

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

BUILDING DEPRECIATION

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

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

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

[illegible]

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

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

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

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

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

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

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

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

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

EQUIPMENT DEPRECIATION

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

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

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

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

| | | | Line Item | | Genl | | | | | | | | |
|--|--|--|-------------------------|---------------------|---------------------|--------------------------|--|--|--|--|--|--|--|
| | | | <u>Exp Codes</u> | <u>Total</u> | <u>Admin</u> | <u>Equip Depr</u> | | | | | | | |
| Salaries & Wages | | | | \$0 | \$0 | \$0 | | | | | | | |
| Employee Benefits | | | | \$0 | \$0 | \$0 | | | | | | | |
| Other Expense Items: | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total Departmental Expenditures | | | | \$0 | \$0 | \$0 | | | | | | | |
| Cost Adjustments: | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Deductions / Exclusions (D & E Codes) | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| <i>Specify Other Adjustments:</i> | | | | | | | | | | | | | |
| Equipment Depreciation | | | V | 53,570 | | 53,570 | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Functional Costs Before Additions | | | | \$53,570 | \$0 | \$53,570 | | | | | | | |

| COST ADVISORY SERVICES, INC. | | | | | | | | | | | | |
|---|--|--|-----------------|----------|----------------|------------|--|--|--|--|--|--|
| TAMA COUNTY, IOWA - FY 2024 | | | | | | | | | | | | |
| EQUIPMENT DEPRECIATION | | | | | | | | | | | | |
| 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 Additons | | | | \$0 | | | | | | | | |
| Re-alloc. Spec. Functions: | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Total Specific Functions | | | | 0 | | 0 | | | | | | |
| All Other 2nd Additions | | | | 0 | | | | | | | | |
| Reallocate 2nd Incoming AO | | | | 0 | | 0 | | | | | | |
| Total for 2nd Allocation | | | | 0 | | 0 | | | | | | |
| 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 | | | | | | | |

**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.

[illegible]

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

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

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

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

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

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

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

INSURANCE & BONDS

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

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

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

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

COST ADVISORY SERVICES, INC.

TAMA COUNTY, IOWA - FY 2024

INSURANCE

COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS

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

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

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

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

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

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

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

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

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

**COST ADVISORY SERVICES, INC.
TAMA 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 |

[illegible]

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

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

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

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

HUMAN RESOURCES

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

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

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

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

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

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

GENERAL SERVICES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DATA PROCESSING

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

Allowable costs have been allocated as follows:

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

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

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

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

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

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

COUNTY AUDITOR

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

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

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

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

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

[illegible]

| 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 | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 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 | | | | | |

| COST ADVISORY SERVICES, INC. | | | | | | | | | | | |
|---|--|--|--------|-----------|-----------|--------------|------------|-----------|---|---|---|
| TAMA COUNTY, IOWA - FY 2024 | | | | | | | | | | | |
| 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 | 0 |
| Adjusted Functional Costs | | | | \$439,177 | \$0 | \$132,895 | \$106,894 | \$199,388 | | | |
| % of Total Costs Excl. GA | | | | 100.00% | | 30.26% | 24.34% | 45.40% | | | |
| First Additions: | | | | | | | | | | | |
| Total First Additions | | | | \$339,912 | | | | | | | |
| Re-alloc. Spec. Functions: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Specific Functions | | | | 0 | | 0 | 0 | 0 | | | |
| All Other 1st Additions | | | | 339,912 | | | | | | | |
| Reallocate 1st Incoming AO | | | F | (339,912) | | 102,857 | 82,734 | 154,321 | 0 | 0 | 0 |
| Total for 1st Allocation | | | | \$779,089 | | \$235,752 | \$189,628 | \$353,709 | | | |
| Second Additions: | | | | | | | | | | | |
| Total Second Additions | | | | \$10,252 | | | | | | | |
| Re-alloc. Spec. Functions: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Specific Functions | | | | 0 | | 0 | 0 | 0 | | | |
| All Other 2nd Additions | | | | 10,252 | | | | | | | |
| Reallocate 2nd Incoming AO | | | F | (10,252) | | 3,102 | 2,495 | 4,654 | 0 | 0 | 0 |
| Total for 2nd Allocation | | | | 10,252 | | 3,102 | 2,495 | 4,654 | | | |
| Total Costs | | | | \$789,341 | | \$238,854 | \$192,123 | \$358,363 | | | |

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

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

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

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

COUNTY ATTORNEY

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

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

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

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

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

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

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

RESOLUTION 6-30-2025B
Tama County Noxious Weed Notice

NOTICE TO ALL PROPERTY OWNERS

BE IT RESOLVED by the Board of Supervisors of Tama County, Iowa, that in accordance with the provisions of Chapter 317 of the Code of Iowa, Chapter 58 of the Iowa Department of Agriculture and Land Stewardship and Land Stewardship Administrative Code, and amendments there to; it is hereby ordered:

Each owner and each person responsible for managing lands shall eradicate all Class A noxious weeds and control all Class B noxious weeds. The owner and or persons responsible for managing any lands shall keep said lands free from the growth of any other weeds that make the streets or highways adjoining said lands unsafe for public travel or may cause harm to agricultural land or natural areas. Control is defined as the prevention of the spread of noxious weeds by limiting the production of reproductive structures.

Noxious weeds from the Iowa Code 317 that are present in Tama County shall be controlled or eradicated as is necessary throughout the growing season. Any landowner with property under CRP contract with the USDA is encouraged to consult with their local office and must abide by contract requirements.

Class A Noxious Weeds for Eradication: Palmer Amaranth (*Amaranthus palmeri*), Quack grass (*Elymus repens*), Perennial sow thistle (*Sonchus arvensis*), Canada Thistle (*Cirsium arvense*), Bull Thistle (*Cirsium vulgare*), European morning glory or field bindweed (*Convolvulus arvensis*), Horse nettle (*Solanum carolinense*), Leafy Spurge (*Euphorbia esula*), Perennial pepper-grass (*Cardaria draba*), Russian knapweed (*Acroptilon repens*), Buckthorn (*Rhamnus spp.* , not to include *Frangula alnus*, syn. *Rhamnus frangula*), all other species of thistles belonging in the genera of Cirsium and Carduus.

At all times: These Class A Noxious Weeds must be eradicated. If they are found on land in Tama County, the owner or manager of said land is encouraged to cooperate with the United States Department of Agriculture. This also may include the department's farm service agency office for that county, the farm service agency's state office, or any other office or official designated by the department.

Class B Noxious Weeds for Control: Butter print (*Abutilon theophrasti*) annual, Cocklebur (*Xanthium strumarium*) annual, Wild mustard (*Sinapis arvensis*) annual, Wild carrot (*Daucus carota*) biennial, Buckhorn (*Plantago lanceolata*) perennial, Sheep sorrel (*Rumex acetosella*) perennial, Sour dock (*Rumex crispus*) perennial, Smooth dock (*Rumex altissimus*) perennial, Poison hemlock (*Conium maculatum*), Multiflora rose (*Rosa multiflora*), Wild sunflower (wild strain of *Helianthus annuus L.*) annual, Puncture vine (*Tribulus terrestris*) annual, Teasel (*Dipsacus spp.*) biennial, Shattercane (*Sorghum bicolor*) annual.

In case of failure to comply in any order of control of weeds, the commissioner, the deputies, or agents may, subsequent to the time after service of the notice provided for in Section 317.6, enter upon the land and control the weeds or impose a maximum penalty of \$10 per day, up to ten days, that the owner or person responsible for managing the land fails to comply. If a penalty is imposed and the owner or person responsible for managing the land fails to comply, the commissioner shall cause the weeds to be controlled. If the commissioner, the deputies, or the agents enter the land and control the weeds, the actual cost and expense of cutting, burning, or otherwise controlling the weeds, along with the cost of serving notice and special meetings or proceedings, shall be paid by the county and together with the additional assessment to apply

toward costs of supervision and administration, be recovered by an assessment against the tract of real estate on which the weeds were growing as provided in Section 317.21. Any fine imposed shall be recovered by a similar assessment.

CITY OF TOLEDO

Reinig Center Rental Agreement

Renters Name: TAMA CO. BOA – ATTORNY TOM HENDERSON
Address: _____
Room(s) rented: REINIG ROOM
Phone: TOM # 515-229-9375
Email: henderson@whitfieldlaw.com
Date(s) Reserved: JULY 16TH & 17TH, 2025

The City of Toledo (hereinafter City) and the Renter named above agree as follows:

Payment and Deposits: Reservations may be made for an unlimited time in advance. To reserve your date(s) a deposit fee will be due upon completion of the facility contract. All remaining fees must be paid in full not less than 30 days prior to the rental date(s), or the contracted date and the deposit will be forfeited. Payment of all fees due entitles the renter to use the facility from 5:00 a.m. until 11:59 p.m. the date(s) of the reservation.

Any regularly scheduled events will be by prior City Council permission only. It is the intent of the city that this facility be available to the public and not committed to routinely scheduled events.

Alcohol Policy

- The City is a liquor control licensee, and all alcohol consumed on the premises must be purchased from the City in accordance with the established practice for serving of alcohol within the Reinig Center.
- The City retains the right to refuse to serve alcohol at any event or to any person for any reason or for no reason whatsoever, and further reserves the right to terminate any event that (in the sole judgment of the City or those acting under its authority) has become unruly, or improperly managed, or is a risk to any person or property. If any event is so terminated, there shall be no return of rental amounts or deposit and the same shall stand forfeited.
- The city further will set the price for alcohol beverages sold on the premises, which may change from time to time and without notice.
- The bar will be located in the hallway, unless other arrangements are made.
- The schedule of the prices applicable will be provided on request.
- There shall be a \$100.00 service charge to have alcohol at any event.

Set Up and Table Arrangement: The facility manager will set up tables and chairs in accordance with information provided by the renter, or one of several setups. The dance floor will not be moved.

Damage Deposit: In addition to the rental amounts, renter shall pay to the City a deposit in an amount set by the Toledo City Council. This deposit is given to assure that the facility is left in the same condition as when possession was taken. If within the sole judgment of the facility custodian, the facility was not left in the condition it was in, prior to use, or if additional cleaning, repairs, or other damage has occurred, the rental deposit may be retained in full or in part, with or without notice to the renter. This paragraph in no way limits the responsibility of the renter for any damages to the facility. If cost of cleanup exceeds the deposit, renter will be billed for the excess. Prior failure to leave the facility clean or if damages occur may result in City's refusal to rent to the same persons or group in the future.

Condition and Damages Renter agrees to leave the facility in the same condition as before the renter's use, meaning that the tables and chairs will be wiped and all trash will be taken to the dumpster. All dishes must be returned to their original location in the kitchen. If any dishes are not replaced accordingly, an amount will be deducted from the damage deposit which covers the amount of time it takes the custodian to replace the dishes. In the event the facility is damaged during the time the renter or the renter's permittees are utilizing the facility, the renter shall be fully responsible for 100% of the cost of repair, replacement, or whatever remedies may be necessary to return the facility to the condition it was in prior to renter's use. Renter will be billed as soon as practical for any such amounts in excess of the deposit, and if amounts remain unpaid within 30 days, renter shall not be allowed to rent the facility again until such amounts are paid, and the city may proceed in small claims court or the Iowa District Court seeking appropriate damages.

Reinig Center Rules:

- Renter agrees to use the rental in compliance with local, state and federal laws. It shall not be used for illegal purposes.
- In consideration for use of the facility, Renter agrees to use the facility and equipment at Renter's sole risk.
- Renter further agrees that the City of Toledo will not be responsible for any injury, illness, loss, theft, or damage to Renter, Renter's property, or Renter's guests, before, during, or after the event, while on the City premises.
- Renter agrees to indemnify and hold harmless the City of Toledo for any and all injury, loss, damage, injury or costs that Renter or Renter's guests may sustain before, during, or after the event. Renter agrees to indemnify and hold harmless the City of Toledo from and against any loss, damage, injury, or costs caused by Renter's acts or omissions, negligence, or otherwise, including any costs and/or attorney fees incurred thereby arising out of Renter's presence at the facility or participation in the event. Renter agrees that the foregoing release, waiver, and indemnity agreement is intended to be as broad and inclusive as is permitted by the law of Iowa, and that if any portion thereof is held invalid, it is agreed that the balance shall, notwithstanding, continue in full legal force and effect.
- There will be no tape used on the walls and ceiling and clips will be provided by the facility to hang from the ceiling.
- The Reinig Toledo Civic Center is a non-smoking facility. Smoking will not be allowed in the building (including the rest rooms) or on the premises. Persons violating the no smoking policy may be asked to leave the Reinig Toledo Civic Center and not return or they may be charged by the police for violating the no smoking policy.
- Renter agrees no inflatables: bounce/slides etc. will be brought in or used outside the facility.
- Please do not prop any doors open with rocks or other objects, doing so may result in loss of your deposit.

Beverage Service

- One bar and two bartenders are provided for an event.
- If renter wishes to have a second bar open, an additional charge will apply.
- Bar will open at 5:00 p.m. and will close down at 11:00 p.m. and facility will be closed at midnight. If renter wishes to keep bar open longer than six hours, an additional charge will apply @ \$100/hour. Renter acknowledges bar hours ____NA____(initial)
- The Reinig Toledo Civic Center is licensed by the State of Iowa to provide alcoholic beverage service. It is unlawful to bring your own alcoholic beverages into the Reinig Toledo Civic Center or to bring them on the premises for consumption – parking lot, lawn, patio, etc. If you violate this rule, your alcoholic beverages will be confiscated by the police and charges will be filed accordingly. Iowa law requires that all alcoholic beverages consumed at the Reinig Toledo Civic Center be purchased from the Reinig Toledo Civic Center.
- Bartenders are provided by the Reinig Toledo Civic Center.

- The bartenders will mix all drinks and pour all beer even though you have purchased kegs. Persons attending event will not pour their own alcohol.
- Soft Drinks (Renter is allowed to bring in soft drinks) If renter wishes to purchase soft drinks for guests through the bar, a tally will be kept and Renter shall pay the bartender at the end of evening for all soft drinks sold.

Check all that apply:

- ☐ NA ☐ open bar (Renter pays)
☐ NA ☐ cash bar (Guests pay)
☐ NA ☐ ticket purchase (Renter buys for certain guests)

I have read this Facility Use Agreement and the Rules and Regulations, fully understand and agree to its terms and have signed it freely and voluntarily

If Renter is a business, I acknowledge that I am duly authorized to sign this Agreement on behalf of Renter.

I will inform my guests that they also have to abide by these rules.

Dated this _____ day of _____, 20__.

Renter

Reinig Center Representative

Cancellation Policy: In the event the renter cancels the event, the renter shall notify the Reining Center immediately by phone, in writing, or by email. Once cancelled, the renter shall be responsible for the agreed liquidated damages.

If the renter chooses to cancel their booked event date(s), the renter agrees to the following:

- If the booked event is cancelled within 90 days of the event date, renter agrees to forfeit their deposit paid.
- If the booked event is cancelled more than 90 days prior to the event date, the renter agrees they are entitled to half (50%) refund of their deposit.

Signature: _____

Date: _____

CITY OF TOLEDO

Toledo Reinig Civic Center Other Rental Fee Schedule

| | |
|------------------|---------------------------------------|
| RENTER NAME | TAMA CO. BOA - ATTORNEY TOM HENDERSON |
| ADDRESS | |
| PHONE | 515-229-9375 |
| RESERVATION DATE | JULY 16TH & 17TH, 2025 |

RENTAL FEES OTHER EVENTS

BUSINESS MEETING & OTHER RATES

| | | |
|-------------------------|----------|---------------|
| MICKELSON RM | \$150.00 | |
| REINIG ROOM | \$200.00 | |
| MICK AND REINIG RM | \$300.00 | |
| FUNERAL LUNCHEON | \$100.00 | |
| NON PROFIT ORG. | \$200.00 | |
| DEPOSIT EQUAL TO RENTAL | | |
| TOTAL | | \$0.00 |

BEVERAGE FEES

| | | |
|-------------|----------|--|
| BAR SERVICE | \$100.00 | |
| 2ND BAR | \$50.00 | |

16 GAL KEGS \$300 EACH

| | | |
|---------|--|--|
| BRAND : | | |
| BRAND : | | |
| BRAND : | | |
| BRAND : | | |
| BRAND : | | |

CHAMPAIGN WINE

| | | |
|---------|--|--|
| BRAND : | | |
| BRAND : | | |
| BRAND : | | |
| BRAND : | | |
| BRAND : | | |

MIXED DRINKS TICKETS

| | | |
|-----------------------|--|---------------|
| # OF TICKETS @ \$4.00 | | |
| TOTAL | | \$0.00 |

TOLEDO RESIDENTS-CIVIC ORGANIZATION RATES-STC SCHOOLS

| | | |
|-----------------------|----------|-----------------|
| MICKELSON RM | \$50.00 | |
| MICKELSON & REINIG RM | \$75.00 | |
| TAMA CO. | \$100.00 | \$200.00 |
| DEPOSIT | \$100.00 | |
| TOTAL | | \$200.00 |

PAYMENTS

| | |
|--------------|---------------|
| PAYMENT DATE | |
| PAYMENT DATE | |
| PAYMENT DATE | |
| PAYMENT DATE | |
| TOTAL | \$0.00 |

| | |
|---|-----------------|
| RENTAL AND DEPOSIT | \$200.00 |
| BEVERAGE FEES | \$0.00 |
| PAYMENT | \$0.00 |
| TOTAL DUE 30 DAYS PRIOR TO EVENT | \$200.00 |

PAYABLE TO CITY OF TOLEDO